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OF THE

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1920

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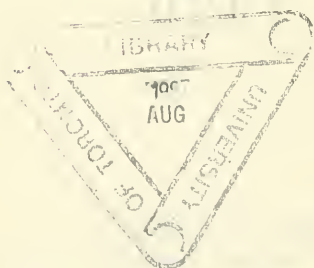
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# PREFACE

THIS Book is the most complete work which has ever been published in English, and, indeed, probably in any language, giving the various CUSTOMS TARIFFS in force throughout the World.

Every care is taken to ensure the correctness of the information given; but it must of course be borne in mind that it is absolutely impossible that every item in every Tariff can be correctly set out, as not only are new Tariffs being constantly framed, but, further, a week seldom elapses without material alterations being made to existing ones.

The constant expansion of the different Tariffs is abundantly shown by the increase in the size of this Book, the number of pages having steadily risen from 729 in 1905 to 1224 in 1920.

The Book is intended to meet a real and distinct need in the Commercial and Industrial World, not only of this country but also abroad, and, having regard to the fact that it enables any Merchant to tell at a glance the duty, if any, levied in any country on any exported or imported article, it cannot fail to be of the greatest possible value to the Traders of the World.

An Alphabetical Index to Countries will be found on pages v and vi, and at the commencement of each Tariff an Alphabetical List of the chief items in it has been given, showing under which number or category the duty levied upon any particular article is to be found.

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# CUSTOMS TARIFFS OF THE WORLD

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| TUCKER MANUFACTURING CO. LTD.... | 7    | Tooth paste manufacturers :—     |                    |
| Tanners :—                       |      | A. & E. CARRERAS .. ..           | 5                  |
| S. BARROW & BROTHER LTD. ....    | 3    | X-Ray screen manufacturers :—    |                    |
| J. DIXON, SONS & TAYLOR.....     | 6    | JOHNSON, MATTHEY & CO. LTD ..... | <i>Inside</i>      |
| Tanning materials importers :—   |      |                                  | <i>Front Cover</i> |
| S. BARROW & BROTHER LTD.....     | 3    |                                  |                    |



# EXPORT MANUFACTURERS, MERCHANTS, &c. CLASSIFIED TO TRADES

(Liste des Fabricants, Négociants etc. classés par ordre alphabétique des professions.)

## Agents—Forwarding. (Agents expéditeurs.)

Hernu, Péron & Co. Limited, 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

**Pitt & Scott Inc.** 60 Pearl st. New York  
**Thornley William H.** custom-house broker & forwarding agent, 520 Battery street, San Francisco  
Wilmot T. F. & Co. 24 State street, New York City, U.S.A.

## Agents—Ship & Shipping. (Agents maritimes.)

Hernu, Péron & Co. Limited, 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

## Agricultural Engineers. (Instruments d'agriculture.)

**Bamfords Limited**, hay harvesting, potato diggers & barn machinery manufacturers, Uttoxeter, Staffs. T A "Bamfords, Uttoxeter;" T N 51

## Ale & Porter Merchants. (Bières anglaises.)

**Hall T. B. & Co. Limited**, 75-83 Norfolk st. Liverpool. "Boar's Head" Brand—T A "Norfolk;" T N 1501 Royal

**Machen & Co. Limited**, Norfolk street, Liverpool. "Pelican" Brand—T A "Boniface;" T N 4152 Royal

## Aniline Dye Manufacturers. (Couleurs d'aniline, fabr. de.)

**British Dyestuffs Corporation Ltd.** Blackley, Manchester (T A "Levinstein, Manchester;" T N 500 Cheetham Hill, Manchester); Huddersfield (T A "Magenta, Huddersfield;" T N 2000 Huddersfield)

## Assayers—Mineral & Metal. (Essayeurs—minéraux et métaux.)

Johnson, Matthey & Co. Limited, 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

## Australian Merchants. (Négociants australiens.)

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement inside Back Cover & p. 6

## Bags—Cotton (Sacs en coton).

Feltham W. H. & Son, Imperial works, Tower Bridge rd. London S.E.1 & Imperial works, Manchester

## Bank (Banque).

Farrow's Bank Ltd. 1 Cheapside, London E.C.2. See advertisement

## Bark Factors (Tonneurs en liège).

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement inside Back Cover & p. 6

## Bedstead Manufacturers.

(Lits, fabr. de.)

Fitter Bros. 83 Pritchett street, Birmingham

## Bell Founders (Fonderies de cloches).

**Mears & Stainbank**, 31 Whitechapel road, London E.C.1 (established 3 centuries)

## Belting—Leather, Balata &c.

(Courroies de transmission en cuir et "balata.")

British Rawhide Belting Co. Ltd. Hythe rd. Willesden, London N.W.10 & 43 South John st. Liverpool. See advertisement  
Icke Thomas & Son, Heath Leather works, West Bromwich

## Bismuth Refiners.

(Bismuth, raffineurs de.)

Johnson, Matthey & Co. Lim. 73-82 Hatton garden, London E.C.1. See advertisement inside Front Cover

## Boiler Makers.

(Chaudières, constr. de.)

**Davy Brothers Limited**, Park iron works, Sheffield—T A "Motor, Sheffield;" T N 4800 (5 lines)

## Boiler Fluid Manufacturers.

(Préparation anti-incrustante pour chaudières à vapeur.)

Crystal & Co. Ltd. Albert Chemical works, Church Stile, Rochdale; T A "Crystal, Rochdale;" T N 548 Rochdale

## Bolt & Nut Manufacturers.

(Boulons et écrous, fabr. de.)

**Horton & Son Limited**, all kinds engineers', railway carriage & coach bolts & nuts; machine & hand made nuts, tire fods, fish & fang bolts, dog spikes & all kinds of railway fastenings, trainway tie pins & other accessories, washers &c. Alma & New Alma works, Darlaston—T A "Horton, Darlaston"  
London Screw Co. Unicorn works, Oldbury rd. Smethwick, Staffs. Galvanized hook bolts & nuts, roofing bolts & nuts, screws, rivets & washers

## Brass Lever Lock Manufrs.

(Cadenas à levier en cuivre jaune.)

Butler Jas. & Co. Albert Lock works, Great Brickkiln st. Wolverhampton

## Brewers (Brasseurs).

**Hall T. B. & Co. Lim.** 75-83 Norfolk st. L'pool w. "Boar's Head" brand (ales, porter, stout & lager beer)—T A "Norfolk;" T N 1501 Royal

## Brewers' & Distillers' Engineers.

(Installations de brasseries et distilleries.)

Blair, Campbell & McLean Limited, Woodville st. Govan, Glasgow

## Bristle Merchants.

(Soies de porc, négoc. en.)

Scriven Brothers & Co. 40 Weston street, London E.C.1. See advertisement inside Back Cover & p. 6

## Brokers—Custom House.

(Courtiers en douane.)

Barham Guy B. Bank of Italy building, Los Angeles, California, U.S.A.

## Bunting Manufacturers.

(Molleton à drapeaux, fabr. de.)

Riley E. & Co. Ltd. Providence Street mills, Leeds

## Carriers.

(Transports, entrepreneurs de.)

Hernu, Peron & Co. Ltd. 93 & 100 Queen Victoria street, London E.C.4. See advertisement inside Back Cover

## Cement Manufacturers.

(Ciment, fabr. de.)

**Associated Portland Cement Manufacturers Ltd. (The)**, Portland house, 3 Lloyd's avenue, London E.C.3. Manufacturers & exporters of portland cement &c. Brands: "J. B. White & Bros.;" Gillingham "Hand"; K. B. & S. or "Pyramid"; "Anchor"; "Burham" & "Gibbs"; "Diamond"; "Francis"; "Nine Elms"; "Hilton, Anderson & Co." &c.—T N 5690 Avenue; T A "Portland, T. Lew, London"

**Chain Manufacturers.**

(Chaines, fabr. de.)

**Bannister W. & Co.** Cradley Heath.  
Short link chain, cable & best rigging,  
crane & block chains  
Perrins Thomas, Stourbridge

**Chemists—Manufacturing.**

(Produits chimiques, fabr. de.)

**Carmichael Soap & Perfumery Co.** Macfarlane road, Shepherd's Bush W 12. See advertisement  
**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

**Color Manufacturers.**

(Couleurs, fabr. de.)

**Storey Joseph & Co. Limited**, manufacturers of fine colors of every description for lithographic & printing ink makers; also makers of dry colors of every description for the use of paint grinders, enamel manufacturers, linoleum, leather-cloth, floorcloth manufacturers, for paper stainers, coach painters, motor body builders &c. &c.;



Silver

Metal

Edinburgh 1890

also makers of borates of lead & manganese, jappanners' browns &c.; Heron chemical & color works, Lancaster; London office, 4 Ludgate circus E C 4—T A "Heron, Lancaster;" "Colourific, Fleet, London"

**Color Manufacturers (Confectionery & Soap).**

(Couleurs pour confiserie et savonnerie, fabr. de.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

**Cotton Bag Manufacturers.**

(Sacs en coton, fabr. de.)

**Feltham W. H. & Son**, Imperial works, Tower Bridge road, London S E 1 & Imperial works, Manchester

**Cotton Goods Manufacturers.**

(Cotonnades, fabr. de.)

**Dawson Brothers & Co.** 10 Victoria chambers, Meadows, Dundee

**Curriers (Corroyeurs).**

**Dixon (John)**, Sons & Taylor, Market st. Bermondsey, London S E 1. See advertisement

**Custom House Brokers.**

(Courtiers en douane.)

**Barham Guy B.** Bank of Italy building, Spring & Temple, Los Angeles, California, U.S.A

**Cycle Hub Manufacturers.**

(Cycles, moyeux p.)

**British (The) Hub Co. Limited**, Clyde works, Weaman street, B'ham. Hub specialists; home & export. Tel. Ad. "Pizzey, B'ham"

**Disinfecting Powder & Fluids.**

(Desinfectants, liquide et en poudre.)

**Beddow George**, Calcutta works, Limehouse, London E 14. Inventors & sole manufacturers of "Suji Muji."  
—T A "Emacerate, London;" T N East 1196

**Distillers.**

(Distillateurs.)

**Stewart Alexander & Son of Dundee**, distillers of the famous "Cream of the Barley" special old Scotch Whisky



Purveyors to His Majesty's Houses of Parliament. By special Royal warrant to H.M. the King of Spain. Contractors to the Belgian Government—Telegrams "Sherry, Dundee." Codes: A B C 5th edition; Liebers 5-letter; Western Union; Marconi International

**Drawing Pin Manufacturers.**

(Pantoufles pour le dessin, fabr. de.)

**Tucker Manufacturing Co. Ltd.** Crescent works, Haverley N W 10. See advertisement

**Drug Importers.**

(Drogués, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

**Essence Manufacturers.**

(Essences, fabr. d.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

**Essential Oil Distillers and Importers.**

(Huiles essentielles, distillateurs et importateurs d.)

**Stevenson & Howell Limited**, 95A, Southwark street, London S E 1

**Export Bottlers.**

(Vins, bières etc. exportateurs de.)

**Hall T. B. & Co. Lim.** 75-83 Norfolk st. L'pool w. "Boar's Head" brand (ales, porter, stout & lager beer)—T A "Norfolk;" T N 1501 Royal

**Machen & Co. Limited**, Norfolk street, Liverpool. "Pelican" brand (ale, porter & stout)—T A "Boniface;" T N 4152 Royal

**Feathers—Importers.**

(Plumes, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

**File Manufacturers.**

(Limes, fabr. de.)

**Flockton, Tompkin & Co. Limited**, Newhall steel works, Attercliffe, Sheffield  
**Kenyon John & Co. (Sheffield) Ltd.** (also saw manufacts.), Mill Sands steel works, Sheffield—T A "Kenyon, Sheffield"  
**Spencer Walter & Co. Limited**, Crescent steel works, Warron street, Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

**Fire Brick Manufacturers.**

(Briques réfractaires, fabr. de.)

**Bowens' Limited** (successors), Stourbridge  
—T A "Bowens"  
**Hall John & Co.** of Stourbridge Limited, Stourbridge  
**King Brothers** (Stourbridge) Ltd. (best glasshouse pot & crucible clay props, manufacturers of fire bricks, gas retorts, furnace bricks & crucibles), Stourbridge—T A "King Bros. Stourbridge;" T N 17 Lye

**Flag & Banner Makers.**

(Drapeaux et bannières, fabr. de.)

**Riley E. & Co. Ltd.** Providence Street mills, Leeds

**Foreign Freight Express Forwarders.**

(Agents expéditeurs pour l'étranger.)

**Pitt & Scott Inc.** 60 Pearl st. New York

**Gasfitting & Chandelier Manufs.**

(Lustres et appareils à gaz.)

**Shaw Edward J. & Co.** Astral works, Walsall, Staffs—T N 121; telegrams, "Astral," Code A B C 5th edition

**Gas Making Apparatus Manufs.**

(Appareils pour la fabrication du gaz, fabr. d.)

**Horsehay (The) Co. Ltd.** Horsehay, Salop

**Gear Cutters (Tailleries des engrenages).**

**British Rawhide Belting Co. Limited**, Hythe road, Willesden, London N W 10 & 43 South John street, Liverpool. See advertisement

**Glass Manufacturers.**

(Verrierie, fabr. de.)

**Chance Brothers & Co. Limited**, Glass works, Smethwick, Staffs. Manufacturers of all descriptions of window glass—T A "Chance, Smethwick;" T N 106 (4 lines) Oldbury; A B C cable code used

**Gold, Silver & Platinum Refiners.**

(Or, argent et platine, affineurs d.)

**Johnson, Matthey & Co. Lim.** 73-82 Hatten garden, London E C 1. See advertisement inside Front Cover

**Hair Importers.**

(Crins, import. de.)

**Scriven Brothers & Co.** 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

**Hat Manufacturers—Wholesale.**

(Chapeaux, fabr. de, en gros.)

**Jay Victor & Co.** 34 & 36 Southwark bridge road, London S E 1; ladies' show rooms, 12 Wond street E C 2;

makers of

ladies' &amp; men's hats

of all

descriptions



TRADE MARK (reg. No. 219457)



Lincoln, Bennett & Co. Limited.



TRADE MARK.

—T A "Lincoln, London"; T N Hop 526

Hatters by appointment to H.M. the King.

24, 25 & 26 Nelson sq.

Blackfriars road,

London S E 1

### Hide Factors.

(*Peaux, facteurs en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

### Hide & Skin Merchants.

(*Peaux et cuirs, négoc. en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Horn, Skin & Hide Importers.

(*Cornes, peaux et cuirs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Hosiery Manufacturers.

(*Bonneterie, fabr. de.*)

Tamura Y. & Co. 29 & 30 Sannomiya Sannome, Kobe, Japan. See advert

### House Furnishers.

(*Fournisseurs de meubles.*)

Hampton & Sons Ltd. Pall mall east, London S W 1—T A "Hamitic, Charles, London"

### Insurance Company.

(*Compagnie d'assurances.*)

Eagle, Star & British Dominions Insurance Co. Ltd.: head office, British Dominions house, Royal Exchange avenue, London E C 3. See advertisement

### Iron Manufacturers.

(*Fer, fabr. de.*)

Bradley John & Co. Stourbridge—T A "Bradley, Stourbridge"

### Jute Manufacturers.

(*Jute, fabr. de.*)

Dawson Brothers & Co. 10 Victoria chambers, Meadowside, Dundee

### Jute, Hemp & Grass Importers.

(*Jute, chanvre et alfa, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Jute Goods Merchants.

(*Articles en jute, négoc. en.*)

Duncan George & Co. 94 Commercial street, Dundee—T A "Lodestar"

### Lamp Manufacturers.

(*Lampes, fabr. de.*)

Sherwood, Linley Ltd. Neehells Park works, Eliot st. Birmingham. Specialty, railway lamps of all kinds

### Latin American Trade Bureau.

(*Bureau de commerce de l'Amérique latine.*)

Asociación Internacional De California (John C. Allen, director), Chamber of Commerce building, Los Angeles, California

### Leather (Enamelled & Japanned).

(*Cuirs, en illés et vernis.*)

Dixon (John), Sons & Taylor, Market street, Berrymondsey, London S E 1. See advertisement

### Leather Dressers.

(*Appréteurs de cuirs.*)

Turney Brothers Limited, Trent Bridge Leather works, Nottingham

### Leather Exporters.

(*Cuirs, exportateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Factors (*Facteurs en cuir.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Importers.

(*Cuirs, importateurs de.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Manufacturers.

(*Cuirs, fabr. de.*)

Dixon (John), Sons & Taylor, Market st. Berrymondsey, London S E 1. See advertisement

### Leather Merchants.

(*Cuirs, négoc. en.*)

Barrow Samuel & Brother Limited: offices & warehouses, Weston street, London S E 1. See advertisement

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Leather Cloth Manufacturers.

(*Toiles en cuirs, fabr. de.*)

New Pegamot Limited, 134 Queen Victoria street, London E C 4; "Pegamot" brand Morocco & various grained imitation leather cloths, waterproof, stain proof, dirt proof—T A "Pegamot, Cent, London"; T N City 9704 (2 lines). Codes, A B C, 4th & 5th editions & private

### Lock Manufacturers.

(*Serrures, fabr. de.*)

Collidge & Bridgen, Midland works, Wolverhampton

### Mattress Manufacturers.

(*Somniers, fabr. de.*)

Lane George & Sons Limited, Sterling works, Bructon street, Birmingham. Every description woven wire mattresses, wood bedsteads, bedding &c.—T A "Bedding, Birmingham"

### Merchants—Exporters.

(*Négociants exportateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

Tamura Y. & Co. 29 & 30 Sannomiya Sannome, Kobe, Japan. See advert

### Merchants—General.

(*Négociants divers.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—Importers.

(*Négociants importateurs.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

Tamura Y. & Co. 29 & 30 Sannomiya Sannome, Kobe, Japan. See advert

### Merchants—American (North & South).

(*Négociants pour l'Amérique du Nord et Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—China & Japan.

(*Négociants pour la Chine et Japon.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—India & Colonial.

(*Négociants pour les Indes et les Colonies.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—New Zealand.

(*Négociants pour la Nouvelle Zélande.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Merchants—South Africa.

(*Négociants pour l'Afrique du Sud.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

### Needle Manufacturers

(*Aiguilles, fabr. d.*)

Avery Wm. & Son, Redditch, Worcester-shire  
English J. & Son Limited, Queen's works, Redditch, Worcs

### Oil Importers.

(*Huiles, importateurs d.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

# **Orre Importers.**

(*Minerais, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

# **Paint Manufacturers.**

(*Couleurs, fabr. de.*)

**Peacock & Buchan Ltd.** Mousehole Factory, Shirley, Southampton—T A "Peabuch, Southampton?" T N 440

# **Paper Fasteners. (*Attaches à relier.*)**

Tucker Manufg. Co. Ltd. Crescent works, Harlesden N W 10. See advertisement

# **Perfumers—Manufacturing.**

(*Parfumerie, fabr. de.*)

Carmichael Soap & Perfumery Co. Ltd. Macfarlane road, Shepherd's Bush W 12. See advertisement  
Carreras A. & E. 207 King st. Hammer-smith W 6. See advertisement

# **Pinion Manufrs. (*Pignons, fabr. de.*)**

British Rawhide Belting Co. Ltd. Hythe rd. Willesden, London N W 10 & 13 South John st. Liverpool. See advertisement

# **Platinum Refiners & Manufrs.**

(*Platine, affinage de.*)

Johnson, Matthey & Co. Ltd. 71-82 Hatton garden, London E C 1. See advertisement inside Front Cover

# **Quartz Glass Apparatus.**

(*Appareils en verre de quartz.*)

Johnson, Matthey & Co. Ltd. 73-82 Hatton garden, London E C 1. See advertisement inside Front Cover

# **Railway Carriage Furniture Manufacturers.**

(*Fournitures pour voitures de chemins de fer, fabr. de.*)

Jones & Foster Ltd. 39 Bloomsbury st. Birmingham—T A "Cruicible"

# **Railway Carriage Lamp Manfrs.**

(*Lampes p. voitures de chemins de fer, fabr. de.*)

Jones & Foster Limited, 39 Bloomsbury street, Birmingham—T A "Cruicible"

# **Sack & Bag Manufrs. (*Sacs, fabr. de.*)**

**Duncan George & Co.** 94 Commercial street, Dundee—T A "Lodestar"

**Salomon Julius & Co.** 12 Victoria chambers, Dundee—T A "Salomon"

# **Saddlers' Hair (*Crin pour selliers.*)**

**Rice Charles & Co.** Friar st. South-wark, London S E 1. Established 1790. Hair & fleck manufacturers & merchants—T A "Flock, London"

# **Seed Exporters (*Semences, export. de.*)**

Scriven Brothers & Co. 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

# **Seed Importers (*Semences, import. de.*)**

Scriven Brothers & Co. 40 Weston street, London S E 1. See advertisement outside Back Cover & p. 6

# **Ship Brokers & Steamship Agents.**

(*Courtiers et agents maritimes.*)

**Pago & Jones**, Mobile, Ala., U.S.A

# **Silicate Cotton or Slag Wool Manufrs. (*Laines de scories, fabr. de.*)**

Broadbent J. C. & Co. Ltd. Redcar, Yorks.—T A "Broadbents, Redcar"

# **Skin Importers.**

(*Peaux, importateurs de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

# **Slate & Slab Merchants.**

(*Ardoises et dalles, négoce. en.*)

Davies Bros. Portmadoc, North Wales—T A "Seival, Portmadoc"

# **Soap Manufrs. (*Savons, fabr. de.*)**

Carmichael Soap & Perfumery Co. Ltd. Macfarlane road, Shepherd's Bush W 12. See advertisement  
Carreras A. & E. 207 King st. Hammer-smith W 6. See advertisement

# **Spring Manfrs. (*Ressorts, fabr. de.*)**

Shaw Thomas, Lion Spring & Axle works, Hill Top, West Bromwich

# **Stampers & Piercers.**

(*Estampeurs et perforateurs de métal.*)

Bache W. & T. & Son, Mayers Green, West Bromwich—T A "Pressings;" T N 131

# **Steam Packing Manufacturers.**

(*Garnitures pour presse-étoupes, fabr. de.*)

**Boorn Thomas & Co.** Crescent lane, Clapham, London S W 4. Manufacturers of all kinds of engine & pump packings

# **Steel Manfrs. (*Aciers, fabr. d.*)**

**Flockton, Tompkin & Co. Ltd.** New-hall steel works, Sheffield; manufacturers of every description of best refined steel for home & export

# **Steel Mfrs. Converters & Refiners.**

(*Acier, fabrication, convertissement et raffinerie d.*)

Kenyon John & Co. (Sheffield) Ltd. Mill Sands steel works, Sheffield—T A "Kenyon, Sheffield"

Spencer Walter & Co. Limited, Crescent steel works, Warren st. Sheffield—T A "Crescent, Sheffield;" T N 2581 & 2582

# **Steel Works Plant Manufrs.**

(*Installations d'aciéries.*)

**Davy Brothers Limited**, Park iron works, Sheffield—T A "Motor, Sheffield;" T N 4800 (5 lines)

# **Stuff Manufacturers.**

(*Ettoffes, fabr. d.*)

Rees Wm. E. & Co. East parade, Bradford

# **Sugar Machinery Manufacturers.**

(*Machines pour sucreries, fabr. de.*)

Blair, Campbell & McLean Limited, Wood-ville street, Govan, Glasgow

# **Sulphate of Copper Manufactrs**

(*Sulphate de cuivre, fabr. de.*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E C 3; works, Silvertown, Essex. See advert

# **Sulphuric Acid (Fuming).**

(*Acide sulphurique, fumant.*)

Chapman (Spencer) & Messel Ltd. (with which is amalgamated Wm. Pearce & Sons Ltd.), 36 Mark lane, London E C 3; works, Silvertown, Essex. See advert.

# **Sweep Smelters & Refiners.**

(*Fondeurs et affineurs de déchets de métaux.*)

Johnson, Matthey & Co. Ltd. 73-82 Hatton garden, London E C 1. See advertisement inside Front Cover

# **Tallow Exporters.**

(*Suifs, export. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

# **Tallow Importers.**

(*Suifs, import. de.*)

Scriven Brothers & Co. 40 Weston street, London S E 1. See advert. outside Back Cover & p. 6

# **Tanners (*Tanneurs.*)**

Barrow Samuel & Brother Limited; offices & warehouses, Weston street, London S E 1. See advertisement  
Dixon (John), Sons & Taylor, Market street, Bermondsey, London S E 1. See advertisement

# **Tinfoil Paper Manufacturers.**

(*Papier en double d'étain, fabr. de.*)

Mitchell J. & W. Bordesley paper works, Birmingham—T A "Tinfoil, Birmingham"

# **Tooth Paste & Powder Manufrs.**

(*Dentifrices, fabr. de.*)

Carreras A. & E. 207 King street, Ham-mersmith W 6. See advertisement

# **Translators of Languages.**

(*Traductions des langues étrangères.*)

Garrin's International Translations Agency, 57 to 60 Holborn viaduct, London E C 1

# **Tube Manufacturers.**

(*Tubes, fabr. de.*)

**Elliott's Metal Co. Ltd.;** works, Selly Oak, Birmingham; manufacturers of patent yellow metal, copper & brass sheets, tubes &c  
McDougall James Limited, Wednesbury

# **Walking Stick Manufacturer.**

(*Cannes, fabr. de.*)

Narborough F. 42 Lombard st. Birmingham. Soldiers' swagger sticks & whips, all kinds

# **Washer Manufacturers.**

(*Rondelles, fabr. de.*)

Bache W. & T. & Son, Mayers Green, West Bromwich

**Waterproofers.***(Imperméabilisation de tissus.)*

**Cording J. C. & Co. Ltd.** (original  
Cording's), 19 Piccadilly, London w 1 &  
35 St. James' street, London s w 1

**Webbing Manufacturers.***(Tissus, fabr. de.)*

Drake F. & Co. North Coker mills, Somerset

**Wharfingers.***(Entrepôts sur quais.)*

**Hernn, Péron & Co. Ltd.** 93 & 100 Queen  
Victoria street, London e c 4. See ad-  
vertisement inside Back Cover

**Whisky Distillers (Scotch).***(Whisky (écossais), distillateurs de.)*

**Greenlees Brothers**, 29 & 31 Com-  
mercial street, London e c 1; distilleries,  
Argyllshire; bonded & export ware-  
houses, Glasgow

**Wire Paper Clip Manufactrs.***(Pince-notes en fil de fer.)*

**Tucker Manufg. Co. Ltd.** Crescent works,  
Harlesden n w 10. See advertisement

**Wire Rope Makers.***(Câbles en fils métalliques, fabr. de.)*

**Bullivant and Co. Limited**, 72 Mark lane,  
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# CUSTOMS TARIFF OF THE UNITED KINGDOM

Return showing the several articles subject to Import and Export Duties in the United Kingdom, and the Duty levied upon each article, according to the Tariff in operation, together with an account of Customs drawbacks and Customs charges.

| IMPORT DUTIES.   |  |         |                           | Articles.      |  |  |  | Rates of Duty.      |  |  |  |  |  |  |  |  |  |  |  |
|--|--|---------|---------------------------|----------------|--|--|--|---------------------|--|--|--|--|--|--|--|--|--|--|--|
| Articles.  |  |         |                           | Rates of Duty. |  |  |  | Full. Preferential. |  |  |  |  |  |  |  |  |  |  |  |
|  |  |         |                           | £ s. d.        |  |  |  | £ s. d.             |  |  |  |  |  |  |  |  |  |  |  |
| <b>Ad valorem duties.</b>  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| The value of any article for the purposes of <i>ad valorem</i> duty shall be taken to be the price which an Importer would give for the article if the article were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Commissioners of Customs and Excise. (See Finance (No. 2) Act, 1915.)  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Clocks, watches, and the component parts of clocks and watches   | ad val.  | 33½ %   | Two-thirds of full rate.  |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Motor cars, including motor bicycles and motor tricycles   | ad val.  | 33½ %   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| *Accessories and component parts of motor cars, motor bicycles, or motor tricycles, other than tyres   | ad val.  | 33½ %   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Motor cars which are proved to the satisfaction of the Commissioners of Customs and Excise to be constructed and adapted for use, and intended to be used solely as motor omnibuses or motor ambulances, or in connection with the conveyance of goods or burden in the course of trade or husbandry, or by a local authority as fire engines or otherwise for the purposes of their fire brigade service, and chassis, component parts and accessories, which are so proved to be intended to be used solely for any such motor cars, are not charged with import duty. |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| In the case of a motor car (including a motor bicycle and a motor tricycle) imported with tyres attached, the value of the tyres is deducted from the value of the car for the purpose of the charge of duty.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Engineers' hand tools are admitted free of duty.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| If it is shown to the satisfaction of the Commissioners of Customs and Excise that any motor car, chassis, component part or accessory has been and is being exclusively used for purposes which entitle it to an exemption from duty the Commissioners, subject to such conditions (if any) as they think fit to impose, will repay any duty paid on the car, chassis, part or accessory on importation.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Musical instruments, including gramophones, pianolas and other similar instruments   | ad val.  | 33½ %   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| *Accessories and component parts of musical instruments, and records and other means of reproducing music  | ad val.  | 33½ %   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Complete musical instruments of a value not exceeding one shilling each and mouth organs are admitted free of duty.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| <b>Beer:</b>   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Of the descriptions called or similar to malt, spruce, or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character, where the words thereof are, or were before fermentation, of a specific gravity:  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Not exceeding 1215°  | 36 gallons   | 14 2 0  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Exceeding 1215°  |  | 16 10 5 |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| (If any other description where the words thereof were, before fermentation, of a specific gravity of 1055°  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| (And so in proportion for any difference in gravity.)  |  | 3 10 6  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Cards, playing   | doz. packs   | 0 3 9   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Chicory:   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Raw or kiln-dried  | cwt.   | 1 19 8  | Five-sixths of full rate. |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Roasted or ground  | lb.  | 0 0 6   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Mixed with coffee, see Coffee.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Chloral hydrate  |  | 0 1 9   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Chloroform   |  | 0 4 4   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| * <i>Ad valorem</i> duties.—Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any article is of a kind mainly used as an accessory or a component part which is liable to import duty but is imported for use for some other purpose, the Commissioners will, subject to such conditions (if any) as they think fit to impose, allow the article to be imported free of duty, or repay any duty paid on importation, as the case require.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| <b>Articles.</b>   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Cider or perry, not containing added spirits   | gallon   | 0 0 1   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Cinematograph films imported for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus:  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Blank film, on which no picture has been impressed, known as raw film or stock   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| per linear foot of the standard width of 1½ inches   |  | 0 0 0½  | Two-thirds of full rate.  |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Positives, i.e., films containing a picture and ready for exhibition   | per linear foot of the standard width of 1½ inches | 0 0 1   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Negatives, i.e., films containing a photograph from which positives can be printed   | per linear foot of the standard width of 1½ inches | 0 0 5   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Clocks, see <i>ad valorem</i> duties.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Cocoa  | cwt.   | 2 2 0   | Five-sixths of full rate. |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Husks and shells   | cwt.   | 0 6 0   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Cocon butter   | lb.  | 0 0 4½  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Preparations of cocon. &c.   | cwt.   | 0 0 0   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| See Finance Act, 1901.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Coffee:  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Not kiln-dried, roasted or ground  | lb.  | 2 2 0   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Kiln-dried, roasted or ground  | lb.  | 0 0 6   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Coffee and chicory, roasted and ground (mixed)   | lb.  | 0 0 6   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Colodion   | gallon   | 1 14 11 |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Ether, acetie  | lb.  | 0 2 7   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| " butyric  | gallon   | 1 1 10  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| " sulphuric  | lb.  | 0 16 6  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Ethyl bromide  | lb.  | 0 1 5   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| " chloride   | gallon   | 1 1 10  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| " iodide   | "  | 0 19 0  |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Fruit, dried, or otherwise preserved, viz.:  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Currants, figs and fig cake, plums (commonly called French plums and pruneloes), plums dried or preserved, not otherwise described, prune and raisins.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Plums include greengages, damsons, mirabelles and dried apricots; tinned and bottled apricots and apricot pulp are not liable to duty as preserved plums, but duty is charged on any added sugar (see sugar). Fruit preserved in water is charged with duty on the weight of the fruit only.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| (a) Without sugar:   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Currants   | cwt.   | 0 2 0   | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Other dutiable fruit   | "  | 0 19 6  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| (b) With sugar, see under sugar.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Glucose:   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Solid  | cwt.   | 0 16 3  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Liquid   | "  | 0 11 8  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Gramophones, see <i>ad valorem</i> duties.   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Matches, safety and other sorts:   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| On any number in a box not exceeding eighty  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| standard gross of 10,000 matches   |  | 0 5 2   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| On any number in a box in excess of eighty   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| standard gross of 10,000 matches   |  | 0 5 5   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| <b>Mechanical lighters:</b>  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Requiring the use of spirit  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| each   |  | 0 1 0   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Other sorts  | "  | 0 0 6   |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Molasses and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged:   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| If containing 70 per cent. or more of sweetening matter  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| cwt.   |  | 0 16 3  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| If containing less than 70 per cent. and more than 50 per cent. of sweetening matter   |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| cwt.   |  | 0 11 8  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| If containing not more than 50 per cent. of sweetening matter  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| cwt.   |  | 0 5 8½  | Iditto.                   |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of spirits, or if it is to be used solely for the purpose of fuel for stock.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |
| Motor cars, see <i>ad valorem</i> duties.  |  |         |                           |                |  |  |  |                     |  |  |  |  |  |  |  |  |  |  |  |

Articles.

| Rates of Duty. |               | Articles. |               |
|----------------|---------------|-----------|---------------|
| Full.          | Preferential. | Full.     | Preferential. |
| £ s. d.        | £ s. d.       | £ s. d.   | £ s. d.       |
| 0 0 0          | 0 0 0         | 0 0 0     | 0 0 0         |

Motor spirit . . . . . gallon  
Re-payment of the duty is allowed in respect of motor spirit used in respect

- (a) For purposes other than supplying motive power to motor cars;  
(b) In propelling fire engines kept by local authorities and cars kept by them while being used for fire brigade purposes; and  
(c) In propelling ambulances when used as such.

Re-payment of half the duty is allowed in respect of motor spirit used in propelling:

- (a) Trade vans &c.;  
(b) Hackney carriages;  
(c) Cars used both for conveyance of goods and as hackneys; and  
(d) Cars kept by medical practitioners and veterinary surgeons when used for the purposes of their profession.

In approved cases which fall within the above provisions, the Commissioners of Customs and Excise may allow motor spirit to be delivered without payment of duty or on payment of half the duty.

Musical instruments, see *ad valorem* duties.

Perry, see Cider.

Saccharin (including substances of a like nature or used . . . . . 0 8 3 Ditto.  
Articles containing not more than one per cent. of saccharin used as a preservative are charged under Section 7 of the Finance Act, 1901; other mixtures containing saccharin are charged under the Customs Tariff Act, 1876.

Spirits and strong waters:

| Full.                 |                     | Preferential.         |                     |
|-----------------------|---------------------|-----------------------|---------------------|
| Imported in cask (d). | Imported in bottle. | Imported in cask (d). | Imported in bottle. |
| £ s. d.               | £ s. d.             | £ s. d.               | £ s. d.             |

Three very gallon computed at hydrometer proof of spirit of any description (except naphtha and methylic alcohol purified so as to be potable and mixtures and preparations containing spirits):

Enumerated spirits:

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| Brandy, if warehoused 3 years or more (b) proof gal. Run?                 | 2 12 10 | 2 13 10 | 2 10 4  | 2 11 4  |
| If warehoused 3 years or more . . . . . proof gallon                      | 2 12 10 | 2 13 10 | 2 10 4  | 2 11 4  |
| If warehoused 2 and less than 3 years . . . proof gal.                    | 2 13 10 | 2 14 10 | 2 11 4  | 2 12 4  |
| If warehoused 18 months and less than 2 years . . . proof gallon          | 2 14 4  | 2 15 4  | 2 11 10 | 2 12 10 |
| If not warehoused, or warehoused less than 18 months (a) . . . proof gal. | 2 14 4  | 2 15 4  | 2 11 10 | 2 12 10 |
| If warehoused 3 years or more (b) proof gallon                            | 2 12 11 | 2 13 11 | 2 10 5  | 2 11 5  |

Geneva . . . . .  
If warehoused 3 years or more . . . . . proof gallon  
If warehoused 2 and less than 3 years . . . proof gal.  
If not warehoused, or warehoused less than 2 years . . . proof gallon

Spirits of the above descriptions sweetened to such an extent that the spirit hereby ceases to be an enumerated spirit are, if tested, to be charged at unenumerated sweetened spirits.

Unenumerated spirits (c):

|   |        |        |         |         |
|---|--------|--------|---------|---------|
| sweetened (including liquors, cordials, mixtures and other preparations containing spirits: if tested): |        |        |         |         |
| If warehoused 3 years or more . . . proof gallon  | 2 14 0 | 2 15 0 | 2 11 4  | 2 12 4  |
| If warehoused 2 and less than 3 years . . . proof gallon  | 2 15 0 | 2 16 0 | 2 12 4  | 2 13 4  |
| If not warehoused, or warehoused less than 2 years . . . proof gallon                                   | 2 15 0 | 2 16 0 | 2 12 10 | 2 13 10 |

Not sweetened (including liquors, cordial, mixtures and other preparations containing spirits, provided such spirits can be shown to be both un-

Articles.

| Rates of Duty. |               | Articles. |               |
|----------------|---------------|-----------|---------------|
| Full.          | Preferential. | Full.     | Preferential. |
| £ s. d.        | £ s. d.       | £ s. d.   | £ s. d.       |
| 0 0 0          | 0 0 0         | 0 0 0     | 0 0 0         |

enumerated and not sweetened: if tested:

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| If warehoused 3 years or more . . . proof gal.                            | 2 12 11 | 2 12 11 | 2 10 5  | 2 10 5  |
| If warehoused 2 and less than 3 years (a) . . . proof gallon              | 2 13 11 | 2 13 11 | 2 11 5  | 2 11 5  |
| If not warehoused, or warehoused less than 2 years (a) . . . proof gal.   | 2 14 5  | 2 14 5  | 2 11 11 | 2 11 11 |
| Naphtha and methylic alcohol purified so as to be potable:                |         |         |         |         |
| If warehoused 3 years or more . . . proof gallon                          | 2 12 11 | 2 13 11 | 2 10 5  | 2 11 5  |
| If warehoused 2 and less than 3 years (a) . . . proof gal.                | 2 13 11 | 2 14 11 | 2 11 5  | 2 12 5  |
| If not warehoused, or warehoused less than 2 years (a) . . . proof gallon | 2 14 5  | 2 15 5  | 2 11 11 | 2 12 11 |

Liquors, cordials, mixtures and other preparations containing spirits, not sweetened, when such spirits are not shown to be unenumerated: if tested (c):

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| If warehoused 3 years or more . . . proof gallon                      | 2 12 11 | 2 13 11 | 2 10 5  | 2 11 5  |
| If warehoused 2 and less than 3 years . . . proof gal.                | 2 13 11 | 2 14 11 | 2 11 5  | 2 12 5  |
| If not warehoused, or warehoused less than 2 years . . . proof gallon | 2 14 5  | 2 15 5  | 2 11 11 | 2 12 11 |

Liquors, cordials, mixtures and other preparations containing spirits, not sweetened, entered in such a manner as to indicate that the strength is not to be tested (c):

|  |   |        |   |         |
|--|---|--------|---|---------|
| If warehoused 3 years or more . . . liquid gallon                      | — | 3 12 2 | — | 3 8 10  |
| If warehoused 2 and less than 3 years . . . liquid gal.                | — | 3 13 6 | — | 3 16 2  |
| If not warehoused, or warehoused less than 2 years . . . liquid gallon | — | 3 14 2 | — | 3 16 10 |

Perfumed spirits:

|  |       |       |       |       |
|--|-------|-------|-------|-------|
| If warehoused 3 years or more . . . liquid gallon                      | 4 1 2 | 4 5 2 | 1 0 2 | 4 1 2 |
| If warehoused 2 and less than 3 years . . . liquid gal.                | 4 5 9 | 4 6 9 | 4 1 9 | 4 2 5 |
| If not warehoused, or warehoused less than 2 years . . . liquid gallon | 4 6 7 | 4 7 7 | 4 2 7 | 4 3 7 |

NOTES:—

(a) Run warehoused less than 18 months, and naphtha, methylic alcohol, and unenumerated unsweetened plain spirits warehoused less than 3 years must be of a strength not less than 60 a.p. and may be delivered to authorized persons only on receipt of a requisition.

(b) Brandy and imitation rum warehoused less than 3 years may not be delivered for home consumption in any circumstances.

(c) Mixtures, compounds and other preparations chargeable with duty in respect of the spirit contained in them or used in their preparation or manufacture are, if recognised by the Commissioners of Customs and Excise as being used for medicinal purposes, to be charged at the following rates of duty, viz.:—

|  |        |        |        |        |
|--|--------|--------|--------|--------|
| Spirits, unenumerated, sweetened: if tested  |        |        |        |        |
| Spirits, unenumerated, not sweetened: if tested  | 0 16 3 | 0 17 3 | 0 16 1 | 0 17 1 |
| Spirits not shown to be unenumerated, not sweetened, if tested, proof gallon                   | 0 15 2 | 0 15 2 | 0 15 2 | 0 15 2 |
| If in bottle and entered in such a manner as to indicate that the strength is not to be tested | 0 15 2 | 0 16 2 | 0 15 2 | 0 16 2 |
| Liquid gallon  | 1 1 5  | —      | 1 1 5  | —      |

Any Customs duty paid on spirits in excess of the respective rates set out above is repaid if it is proved to the satisfaction of the Commissioners of Customs and Excise that the spirits have been used for scientific purposes or used solely in the manufacture or preparation of articles recognised by

\* Upon payment of the difference between the full or preferential duty, the case may be, on imported spirits and the Excise duty on British methylic alcohol or for use in art or manufacture, but imported methylic alcohol may be used in art or manufacture without the payment of this duty.

For notes (a), (b), (c) and (d) see pages 2 and 3.

## TARIFF.]

| Articles.   | Rates of Duty.    |            |                           |               | Articles. | Rates of Duty. |          |          |               |
|---|-------------------|------------|---------------------------|---------------|-----------|----------------|----------|----------|---------------|
|   | Full.             | Imported   | Imported                  | Preferential. |           | Full.          | Imported | Imported | Preferential. |
| them as being used for medical purposes.  | in cask (d).      | in bottle. | in cask (d).              | in bottle.    |           | £ s. d.        | £ s. d.  | £ s. d.  | £ s. d.       |
| (d) Bottling charges on Imported spirits:   | £ s. d.           | £ s. d.    | £ s. d.                   | £ s. d.       |           |                |          |          |               |
| For every one dozen imperial or reputed quart bottles, or two dozen imperial or reputed pint bottles, of imported spirits bottled in warehouse, on delivery for home consumption one (or two) dozen bottles   | 0 0 3             |            | 0 0 3                     |               |           |                |          |          |               |
| Sugar:  |                   |            |                           |               |           |                |          |          |               |
| Not exceeding 76 degrees of polarization, cwt.  | 0 12 4            |            | Five-sixths of full rate. |               |           |                |          |          |               |
| Exceeding 76 and not exceeding 77   | 0 12 8 7          |            | Ditto.                    |               |           |                |          |          |               |
| 77  | 0 13 1 6          |            | Ditto.                    |               |           |                |          |          |               |
| 78  | 0 13 6 6          |            | Ditto.                    |               |           |                |          |          |               |
| 79  | 0 13 11 5         |            | Ditto.                    |               |           |                |          |          |               |
| 80  | 0 14 1 4          |            | Ditto.                    |               |           |                |          |          |               |
| 81  | 0 14 9 4          |            | Ditto.                    |               |           |                |          |          |               |
| 82  | 0 15 2 3          |            | Ditto.                    |               |           |                |          |          |               |
| 83  | 0 15 7 8          |            | Ditto.                    |               |           |                |          |          |               |
| 84  | 0 16 1 4          |            | Ditto.                    |               |           |                |          |          |               |
| 85  | 0 16 6 9          |            | Ditto.                    |               |           |                |          |          |               |
| 86  | 0 17 0 5          |            | Ditto.                    |               |           |                |          |          |               |
| 87  | 0 17 6 6          |            | Ditto.                    |               |           |                |          |          |               |
| 88  | 0 18 0 8          |            | Ditto.                    |               |           |                |          |          |               |
| 89  | 0 18 8 2          |            | Ditto.                    |               |           |                |          |          |               |
| 90  | 0 19 3 6          |            | Ditto.                    |               |           |                |          |          |               |
| 91  | 0 19 11 0         |            | Ditto.                    |               |           |                |          |          |               |
| 92  | 1 0 6 4           |            | Ditto.                    |               |           |                |          |          |               |
| 93  | 1 1 1 7           |            | Ditto.                    |               |           |                |          |          |               |
| 94  | 1 1 9 1           |            | Ditto.                    |               |           |                |          |          |               |
| 95  | 1 2 4 5           |            | Ditto.                    |               |           |                |          |          |               |
| 96  | 1 2 11 9          |            | Ditto.                    |               |           |                |          |          |               |
| 97  | 1 3 7 3           |            | Ditto.                    |               |           |                |          |          |               |
| 98  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Blacking, liquid, containing sugar or any other sweetening matter (a)   | 0 5 8 ½           |            | Ditto.                    |               |           |                |          |          |               |
| (Together with the duty on any spirit contained therein.)   |                   |            |                           |               |           |                |          |          |               |
| A minimum additional ½d. the lb. is chargeable in respect of any of the undermentioned sugar articles in the manufacture of which spirit has been used; any such article in the manufacture of which a greater percentage of spirit has been used than that covered by a spirit charge of ½d. the lb. is chargeable with a spirit duty rate of 1d. the lb., or such spirit duty rate in excess of 1d. the lb. as analysis may show to be necessary. |                   |            |                           |               |           |                |          |          |               |
| Blacking, solid, containing sugar or any other sweetening matter (a)  | 0 5 8 ½           |            | Ditto.                    |               |           |                |          |          |               |
| Candied or drained peel   | 0 18 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Caramel, solid  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| liquid  | 0 18 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Cherries, drained   | 0 15 11 ½         |            | Ditto.                    |               |           |                |          |          |               |
| Chutney   | 0 11 8            |            | Ditto.                    |               |           |                |          |          |               |
| Cocoanut, sugared   | 0 11 8            |            | Ditto.                    |               |           |                |          |          |               |
| Confectionery:  |                   |            |                           |               |           |                |          |          |               |
| Hard, including:  |                   |            |                           |               |           |                |          |          |               |
| Sugared almonds (except as below), caramels, chewing gums &c.   | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Sugared almonds, on the entry for which the importer has declared that the duty on the "sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 1s. 6d. per cwt. (or five-sixths of that rate as the case may be).   | 0 18 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Soft, viz.:   |                   |            |                           |               |           |                |          |          |               |
| A. B. gums imported in bulk, in barrels or cases, on the entry for which the importer has declared that the duty on the combined quantity of sugar and glucose used in the manufacture of the goods did not exceed 11s. 8d. per cwt. (or five-sixths of that rate as the case may be).  | 0 11 8            |            | Ditto.                    |               |           |                |          |          |               |
| Other A. B. gums, caramels, chewing gums, jelly beans, Turkish delight, &c.   | 0 18 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Confectionery, fig  | 0 17 6            |            | Ditto.                    |               |           |                |          |          |               |
| Confectionery made from sugar, and containing no other ingredients except flavouring  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Licorice, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 1s. 3d. per cwt. (or five-sixths of that rate as the case may be).   | 0 8 3             |            | Ditto.                    |               |           |                |          |          |               |
| Flowers, as violets and rose petals &c. in crystallised sugar, as crystallised fruit  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Fruit, preserved in sugar:  |                   |            |                           |               |           |                |          |          |               |
| (1) Fruit, not liable to duty as such:  |                   |            |                           |               |           |                |          |          |               |
| Tinned or bottled, in thin syrup, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 7s. 6d. per cwt. (or five-sixths of that rate as the case may be)  | 0 3 5             |            | Ditto.                    |               |           |                |          |          |               |
| (2) Fruit liable to duty as such:   |                   |            |                           |               |           |                |          |          |               |
| Crystallised, glazed, or Metz, or in pulp, including jam and fruit jellies (a)  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Tinned or bottled, in syrup   | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Unless the importer elects to pay duty on the whole weight at 25s. 8d. per cwt. (or five-sixths of that rate in the case of Empire goods) the fruit is charged as fruit preserved without sugar, and the syrup at 3s. 5d. (subject to declaration on entry as indicated above), 5s. 8d. or 15s. 1½d. per cwt. (or five-sixths of the respective rates as the case may be) according to its rating.  |                   |            |                           |               |           |                |          |          |               |
| Mixtures of dutiable and non-dutiable fruit are charged as though the whole were dutiable, unless a separate account can be taken of the non-dutiable fruit.  |                   |            |                           |               |           |                |          |          |               |
| Apricots, crystallised or glazed, are chargeable with duty at 25s. 8d. per cwt. (or five-sixths of that rate in the case of Empire goods), but tinned and bottled apricots and apricot pulp, including jam, are chargeable with duty as non-dutiable fruit preserved in sugar, i.e., on the sugar or syrup only.  |                   |            |                           |               |           |                |          |          |               |
| Fruits, imitation, crystallised or not, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (b) used in the preparation of the goods did not exceed 21s. 1d. per cwt. (or five-sixths of that rate as the case may be)   | 1 1 1             |            | Ditto.                    |               |           |                |          |          |               |
| Fruits, imitation, crystallised or not, in all other cases  | 1 5 8             |            | Ditto.                    |               |           |                |          |          |               |
| Ginger, preserved in syrup or other sweetening matter (b) used in the preparation of the goods did not exceed 4s. 7d. per cwt. (or five-sixths of that rate as the case may be)   | 0 4 7             |            | Ditto.                    |               |           |                |          |          |               |
| Marmalade, jams and fruit jellies (a) if not made from fruit liable to duty as such   | 0 18 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Marzipan  | 0 15 11 ½         |            | Ditto.                    |               |           |                |          |          |               |
| Milk, condensed, sweetened, whole   | 0 10 6 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Milk, condensed, sweetened, separated or skimmed  | 0 11 8            |            | Ditto.                    |               |           |                |          |          |               |
| Milk, condensed, slightly sweetened, whether whole, separated or skimmed, on the entry for which the importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods did not exceed 4s. 7d. per cwt. (or five-sixths of that rate as the case may be)  | 0 4 7             |            | Ditto.                    |               |           |                |          |          |               |
| Milk powder:  |                   |            |                           |               |           |                |          |          |               |
| If declared by the importer not to contain any added sugar and found free from added sugar  | Free              |            | Ditto.                    |               |           |                |          |          |               |
| On the entry for which the importer has declared that the duty on the sugar or other sweetening matter (b) used in the preparation of the goods did not exceed 2s. 4½d. per cwt. (or five-sixths of that rate as the case may be)   | 0 2 4 ½           |            | Ditto.                    |               |           |                |          |          |               |
| In all other instances, and in cases in which the importer wishes to dispense with sampling and testing   | 1 1 1             |            | Ditto.                    |               |           |                |          |          |               |
| Soy, when containing molasses or other sweetening matter (a)  | 0 5 8 ½           |            | Ditto.                    |               |           |                |          |          |               |
| Tamarinds, preserved in syrup   | 0 5 8 ½           |            | Ditto.                    |               |           |                |          |          |               |
| Other preparations made with added sugar or other sweetening matter (b)   | Finance Act, 1901 |            | Ditto.                    |               |           |                |          |          |               |
| Table waters which contain as the result of the ordinary process of manufacture or are prepared in the ordinary process of manufacture with sugar or other sweetening matter, or which are fermented beverages  | 0 0 4             |            | Ditto.                    |               |           |                |          |          |               |
| Herb beer   | 0 0 2             |            | Ditto.                    |               |           |                |          |          |               |
| Other table waters  | 0 1 0             |            | Ditto.                    |               |           |                |          |          |               |
| Tobacco, manufactured, viz.:  |                   |            |                           |               |           |                |          |          |               |
| Cigars  | 0 15 7            |            | Ditto.                    |               |           |                |          |          |               |
| Cigarettes  | 0 12 7            |            | Ditto.                    |               |           |                |          |          |               |
| Cavendish or Negrohead  | 0 11 10 ½         |            | Ditto.                    |               |           |                |          |          |               |
| Cavendish or Negrohead, manufactured in bond  | 0 10 4 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Other manufactured tobacco  | 0 10 4 ½          |            | Ditto.                    |               |           |                |          |          |               |
| Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof   | 0 9 9 ½           |            | Ditto.                    |               |           |                |          |          |               |
| Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof   | 0 11 10 ½         |            | Ditto.                    |               |           |                |          |          |               |
| Unmanufactured, if stripped or stemmed:   |                   |            |                           |               |           |                |          |          |               |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof   | 0 8 2 ½           |            | Ditto.                    |               |           |                |          |          |               |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof   | 0 9 1             |            | Ditto.                    |               |           |                |          |          |               |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof   | 0 8 2             |            | Ditto.                    |               |           |                |          |          |               |

(a) "Plum" jams and jellies are not taxed under this head, but under the head of "Marmalade jams and fruit jellies."

(b) The term "sweetening matter" does not include saccharin.

(c) Including "plum" jams and jellies.

(a) The term "sweetening matter" does not include saccharin.





## TARIFF.]

*A List of the Ports into which Wines in Casks may be imported:*

|                   |                  |               |                          |
|-------------------|------------------|---------------|--------------------------|
| Aberdeen          | Exeter           | Limerick      | Port Talbot              |
| Barrow-in-Furness | Falmouth         | Littlehampton | Rochester                |
| Belfast           | Folkestone       | Liverpool*    | Runcorn                  |
| Berwick           | Glasgow          | London        | Rye                      |
| Blyth             | Gloicester       | Lowestoft     | Sealds (North and South) |
| Bridge-water      | Grosvenor        | Lynn          | Shoreham                 |
| Bristol*          | Grangemouth      | Manchester    | Southampton*             |
| Cardiff           | Greenock         | Middlebrough  | Stockton                 |
| Cardarvon         | Grimsby          | Newcastle*    | Sunderland               |
| Chester           | Hartlepool, West | Newhaven*     | Swarsea                  |
| Cork*             | Harwich          | Newport       | Tarso                    |
| Coves             | Hayle            | Penzance      | Waterford                |
| Dartmouth         | Hull*            | Plymouth*     | Weymouth                 |
| Dover             | Ipswich          | Poole         | Whitehaven               |
| Dublin*           | Leith*           | Portsmouth    | Yarmouth                 |
| Dundee            |                  |               |                          |

\* The operation of testing Wines is limited to those ports.—G.O., No. 16, 1880.

## RESTRICTION OF IMPORTS.

## GENERAL LICENCES.

A general licence has been issued by the Board of Trade to the Customs permitting the importation into the United Kingdom of all articles on the list of prohibited imports when they are exported from and are the produce or manufacture of any part of the Empire.

This general licence does not apply to:—

- (a) Gold, or articles containing gold, except when consigned direct to the Bank of England;
- (b) Spirit, other than brandy and rum;
- (c) Hops.

## IMPORT OF RAW MATERIALS.

The Board of Trade has also issued general licences to the Customs which, together with the general licences already in existence, will exempt all raw materials from the operation of the Prohibitions of Import.

The following are the raw materials which have from time to time been under prohibition and are now free:—

Antimony ore; bladders, casings, any sausage skins; diatomite or infusorial earth; gum copal; gum kauri; hides, wet and dry; horns and hoofs; ivory; vegetable; jute; soya beans; stones and scales (including saws and hewn but not dressed); sugar cane; tallow, unrefined; wood and timber, hewn and sawn, planed and dressed of all kinds, hardwoods and sleepers (but not including staves, pit props and pit wood). Any inquiry arising out of a doubt whether an article is to be regarded as a raw material or a semi-manufactured article should be addressed to the Department of Import Restrictions, 22 Colindale place, London, S.W.1. Order of the Board of Agriculture No. 6719, dated June 20, 1903, entitled Foreign Animals Order of 1903.

## Chapter I.—Prohibition.

## Animals from Scheduled Countries Prohibited.

1. It shall not be lawful to land in Great Britain any animal brought from any of the countries or parts of countries mentioned in the Schedule to this Order, which countries and parts of countries are hereinafter referred to as scheduled countries.

## Swine from the United States of America Prohibited.

2. It shall not be lawful to land in Great Britain any swine brought from the United States of America.

## Prohibition of Landing of Carcases, &amp;c.

3.—(1) It shall not be lawful to land in Great Britain—

- (a) a carcase of an animal which has died or been slaughtered on board a vessel while in port or place in a scheduled country; or during the passage from any such port or place to Great Britain; or
- (b) the dung of any such animal; or
- (c) any partly consumed or broken fodder that has been supplied to any such animal; or
- (d) any litter that has been used for or about any such animal; or
- (e) any fittings, pens, hurdles, or utensils used for or about any such animal unless they have been scrubbed and then thoroughly washed or scrubbed or secured with water, and then thoroughly sprinkled with a solution of carbolic acid and linewash containing not less than five per cent. of actual carbolic or creylic acid, and unless the permission of an Inspector of the Board for the landing thereof has been obtained.

Exemption of Certain Animals.—30. This Order shall not apply in relation to animals brought to Great Britain from the Channel Islands or the Isle of Man or to animals to be landed at a Foreign Animals Quarantine Station.

Interpretation.—33. This Order, unless the context otherwise requires—

- “The Board” means the Board of Agriculture.
- “The Act of 1894” means the Diseases of Animals Act, 1894.
- “Cattle” means bulls, cows, oxen, heifers and calves.
- “Animals” means cattle, sheep and goats, and all other ruminating animals and swine.

“Carcase” means the carcase of an animal, horse, ass, or mule, and includes part of a carcase, and the meat, bone, hide, skin, hoofs, horns, offal, or other part of an animal, horse, ass, or mule, separately or otherwise, or any portion thereof.

Extent.—34. This Order extends to England, Wales and Scotland, Commencement.—This Order came into operation on August 1st, 1903.

## Schedule.—Prohibited countries and parts of countries.

Argentine Republic, Austria-Hungary (including Bosnia and Herzegovina), Belgium, Bolivia, Brazil, Cape Colony, Chili, Republic of Colombia, Denmark (excluding Iceland), Ecuador, France, Germany, Gibraltar, Greece, Guiana (British, Dutch and French), Italy, Malta, Mexico, Montenegro, Morocco, Natal, Netherlands, Norway, Ottoman Dominions, Paraguay, Persia, Portugal, Portuguese East Africa, Roumania, Russia, Servia, Spain, Sweden, Uruguay, Venezuela, Zululand.

## PROHIBITIONS AND RESTRICTIONS TO EXPORTATION.

\* Warehouses, drawback, or transhipment goods are not to be exported in ships of less than forty tons burden.—C.C.A., 1876, s. 100; Finance Act, 1891.

British or Irish Spirits are not to be exported from Great Britain or Ireland, or removed to the Isle of Man, or brought to Great Britain or Ireland, in casks containing less than nine gallons each. Penalty, forfeiture.—39 & 40 Vict., c. 26, s. 103.

Explosives as defined by the Explosives Act, 1875, or any Order in Council made pursuant thereto, to be entered onwards before shipment, to be described in entry outwardly or coastwise, according to such definition. Penalty for failing to make entry, or making false entry, £100, and package with its contents.—S. 139. G.O., No. 74, 1876.

Salmon, not to be exported without previous entry, and the compliance with Salmon Fishery Acts for the time being.—29 & 40 Vict., s. 100.

Tobacco may not be exported from a port or place approved for its importation.—26 Vict., c. 7, s. 1.

Tobacco may be removed to Weymouth for immediate exportation to the Channel Isles under the ordinary regulations.—G.O. 116, 1892.

Saccharin (including substances of a like nature or use) repacked in bonded warehouses into packages containing not less than 1 lb. net may be exported by Parcel Post under the regulations laid down in G.O. 75, 1896, and 44, 1898.

## Prohibitions and Restrictions Outwards, by Proclamation or

## Order in Council.

Arms (including fowling pieces and gun stocks), ammunition and gunpowder, military and naval stores, &c., and any article which may be judged capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or victuals which may be used as food for man. Any such goods exported or brought to any place for exportation or carriage coastwise shall be forfeited, and the exporter or his agent, or the shipper of any such goods shall be liable to a penalty of £100.—42 & 43 Vict., c. 21, s. 8. See also G.O. 65, 1900.

Arms and ammunition.—The term “shot” does not include shot for sporting purposes, which is therefore exempt from entry before shipment.—G.O. 42, 1899.

\* In case of public emergency, the Commissioners of Customs may, by order, require due entry and clearance before shipment of any goods intended for exportation or carriage coastwise.—S. 139.

Certain munitions of war to be entered before shipment.—G.O. 13, 1898; 42, 1899.

Coal not to be shipped for exportation or carriage coastwise unless duly entered and cleared.—Finance Act, 1901.

General Order of the Commissioners of Customs (No. 65 of 1902), dated the 21st of August, 1902, relating to the exportation of mining fuses to China. The following is the text of the Order:—

“Collectors and other officers concerned are informed, for guidance, that safety fuses for mining purposes have, with the consent of the Secretary of State for Foreign Affairs, been exempted from the operation of the General Orders 61/1900 and 65/1900, prohibiting the exportation of arms and ammunition to China.”

## CUSTOMS DRAWBACKS.

Rates of Drawback.  
Full Preferential.  
£ s. d. £ s. d.

## Articles.

Ad valorem articles—if it is proved to the satisfaction of the Commissioners of Customs and Excise that an import duty has been duly paid and that the article has not been used in Great Britain or Ireland—upon being exported as merchandise:

|  |                                       |
|--|---------------------------------------|
| Clocks, watches and the component parts of clocks and watches  | According to the amount of duty paid. |
| Motor cars, including motor bicycles and motor tricycles   | Iditto.                               |
| Accessories and component parts of motor cars, motor bicycles or motor tricycles, other than tyres       | Iditto.                               |
| Musical instruments, including gramophones, pianolas and other similar instruments                       | Iditto.                               |
| Accessories and component parts of musical instruments, gramophones and other means of reproducing music | Iditto.                               |

Beer.—Of an original gravity of 1055 imported or brought into Great Britain or Ireland—upon being subsequently exported or shipped for use as ships' stores, or removed to the Isle of Man ..... for every 26 gallons (And so in proportion for any difference of gravity.)

Whisky, see Coffee.

Cinematograph films, if it is proved to the satisfaction of the Commissioners of Customs and Excise that an import duty has been duly paid, and that the article has not been used in Great Britain or Ireland—upon being exported as merchandise:

Cocoa.—Goods in the manufacture or preparation of which in Great Britain or Ireland any duty—paid cocoa, or cocoa butter, or cocoa husks and shells, has or have been used—upon being exported or shipped for use as ships' stores

According to the amount of duty paid in respect of the quantity of cocoa, or cocoa butter, or cocoa husks and shells, as the case may be, which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods.

\* This drawback only takes effect where it is shown that the import duty has been paid at the current rate.



## Articles.

Rates of Drawback.  
Full, Preferential.  
£ s. d. £ s. d.

Coffee, chicory, mixtures of coffee and chicory :—  
Roasted coffee or roasted chicory, or any mixture of roasted coffee and roasted chicory, if it is shown to the satisfaction of the Commissioners of Customs and Excise that the duties on importation have been fully paid, and subject to conditions prescribed by the Commissioners—upon being exported or shipped for use as ships' stores :—  
Coffee, ..... 100 lb.

2 2 0<sup>0</sup> Five-sixths  
of full rate.  
1 14 4<sup>0</sup> Ditto.  
1 14 4<sup>0</sup> Ditto.

Chicory .....  
Mixtures of coffee and chicory .....  
No drawback is allowed on any coffee, chicory, or mixture if any substance other than coffee, chicory, or a substance necessarily or ordinarily used in the manufacturing of chicory is mixed therewith.  
Fruit, dried (figs, fig cake, raisins, currants):—  
Goods in manufacture or preparation of which in Great Britain or Ireland any of the following articles, viz.: dried figs, fig cake, raisins or currants, have been used upon being exported or shipped for use as ships' stores

According to the amount of duty paid in respect of the quantity of the article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods, if it is shown to the satisfaction of the Commissioners of Customs and Excise that the duties on importation have duly paid.

Wine, see Sugar.

Molasses.

Produced by a refinery in Great Britain or Ireland from imported sugar and delivered by him to a licensed distiller for use in the manufacture of spirits :—

0 5 8<sup>10</sup> Five-sixths  
of full rate.

Used in the manufacture of goods other than beer, see Sugar.

Saccharin used in the manufacture of goods other than beer, see Sugar.

Sugar which has passed a refinery in Great Britain or Ireland, and on which the proper import duties have been paid—upon being exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man.

Goods (other than beer) in the manufacture or preparation of which in Great Britain or Ireland any sugar, molasses, glucose or saccharin liable to duty has been used—upon being exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man.

Sugar and glucose used in the brewing of beer for export upon deposit of the beer in bond.

## Tobacco:

(1.) Tobacco manufactured in Great Britain or Ireland—upon being, by any licensed manufacturer, exported as merchandise, or shipped for use as ships' stores, or deposited in any bonded warehouse for use as ships' stores, or exported by parcel post :—

Cigars ..... 10  
Cigarettes, .....  
Cut, roll, cake, or other manufactured tobacco .....  
Snuff (not being offal snuff) .....  
(2.) Stalks, shorts, or other refuse of Tobacco, including offal snuff—upon being, by any licensed manufacturer, exported as merchandise, or deposited :—

In an approved bonded warehouse for exportation as merchandise :—

\* This drawback only takes effect where it is shown that the import duty has been paid at the current rate.

† Drawback is not payable in respect of molasses produced from non-duty-paid sugar in refineries working in bond.

‡ The above rates of drawback are allowed on tobacco &c. containing 14 per cent. of moisture, a proportionate increase or reduction being made if the moisture is less or more than 14 per cent.

A deduction is made from the drawback for every lb. of inorganic matter in excess of 22 per cent. (calculated on the tobacco &c. exclusive of water). The Commissioners of Customs and Excise are, however, empowered to waive this deduction, except in the case of snuff, where they are satisfied that there has been no artificial increase of inorganic matter during manufacture.

No drawback is allowed on the exportation of any Cavendish or Negro-head tobacco manufactured in bond and delivered for home consumption,

## Articles.

Rates of Drawback.  
Full, Preferential.  
£ s. d. £ s. d.

in a bonded warehouse approved for the manufacture of sheepwash &c.; or for abandonment in an approved Klug's warehouse .....  
Molasses produced by a refinery in Great Britain or Ireland from sugar on which the import duty has been paid—If the molasses is to be used solely for the purpose of food or stock, &c.

0 8 4<sup>0</sup> Five-sixths  
of full rate.  
0 5 8<sup>10</sup> Ditto.

Spirits :—  
Imported unswetened spirits, and rum or imitation rum :—

(a) Upon being used for the manufacture of industrial methylated spirits, proof gal. ....  
(b) After being used in the manufacture of mineralised methylated spirits—upon being exported ..... proof gallon  
Spirits (other than methylated alcohol) received by an authorised user of spirits duty free under Section 8 of the Finance Act, 1902

0 0 3  
0 0 3  
0 0 3

For British spirits used for above purposes see under "Excise Allowances."

## EXCISE DUTIES.

## Articles.

Rates of Duty.  
£ s. d.

Beer, ..... For every 36 gallons of wort of a specific gravity of 1,055 degrees (And so in proportion for any difference in quantity or gravity) .....  
Cards, playing ..... pack

3 10 0  
0 0 3

Repayment of the duty of 3d. per pack is made on the exportation of playing cards, enclosed in stamped wrappers and deposited by a licensed manufacturer in an approved warehouse for repacking with other dutiable goods for exportation only.

Chicory, raw or kiln-dried ..... cwt.  
Cider and perry ..... gallon  
Coffee or chicory substitutes or any mixture of any such substitutes with coffee or chicory 1 lb

Five-sixths of 1 18 4<sup>0</sup>  
0 0 4  
0 0 1<sup>2</sup>

Entertainments :—  
On each payment for admission which, excluding the amount of duty,

Does not exceed 2d. ....  
Exceeds s. d. and does not exceed s. d.  
" 0 4<sup>0</sup> " " " 0 4<sup>0</sup>  
" 0 7<sup>0</sup> " " " 0 7<sup>0</sup>  
" 1 0 " " " 1 0  
" 2 0 " " " 2 0  
" 3 0 " " " 3 0  
" 5 0 " " " 5 0  
" 7 6 " " " 7 6  
" 10 6 " " " 10 6  
" 15 0 " " " 15 0

0 0 0<sup>1</sup>  
0 0 1<sup>2</sup>  
0 0 2  
0 0 3  
0 0 4  
0 0 6  
0 0 9  
0 1 0  
0 1 6  
0 2 0  
0 2 6

Exemption from entertainment duty may be obtained, on compliance with certain conditions, in the case of entertainments of the undermentioned classes, viz:

for the first 15s. and 6d. for every 5s. or part of 5s. over 15s.

(a) An entertainment the whole of the takings of which, without deduction for any expenses whatever, are devoted to philanthropic or charitable purposes.  
(b) An entertainment which is of a wholly educational character.  
(c) An entertainment which is intended only for the amusement of children and the charge for admission to which is not more than 1d. for each person.  
(d) An entertainment which is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit, or is provided by any such society or institution, which has been founded with the object of reviving national pastimes, in furtherance of that object.  
(e) An entertainment, provided by or on behalf of a school or other educational institution not conducted or established for profit, which is provided solely for the purpose of promoting some object in connection with the school or institution, and at which all the persons taking part as performers are under the age of sixteen and are receiving or have received instruction in the school or institution.

Repayment of entertainment duty may be obtained when the Commissioners of Customs and Excise are satisfied that the whole of the proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent. of the receipts.

\* This allowance only takes effect where it is shown that the import duty has been paid at the current rate.

† The five-sixths of the rate in force before 1st September, 1919, from which date the reduction of one-sixth was made in conformity with the reduced Preferential rate of Customs duty.



## CHANNEL ISLANDS

ART. 7.—The unloading may not take place on Sundays, or at night time between 8 p.m. and 6 a.m., without the written permission of the Harbour Master, and in no case may the unloading be carried out in places other than those indicated by the Harbour Master.

" wine, beer and other liquids of the same nature, per  
cask of 200 gallons .....

|   |          |
|---|----------|
| " paraffin and the like, per barrel of 42 gallons .....                             | 1 penny. |
| " wine, beer and other liquids of the same nature, per<br>cask of 200 gallons ..... | 6 pence. |
| " the same in ordinary wine bottles, per 20 do. ....                                | "        |



## TARIFF.]

of the said Committee, on the merchandise not enumerated in this tariff, the minimum duty on a package being fixed at One penny and any fraction of a penny being considered and reckoned as a whole penny.

In case of any disagreement as regards the weight or measurement of the merchandise subject to the dues, it shall be weighed on the Public Weigh-bridge or measured at the expense of the proprietor or consignee as the case may be.

The States are empowered to grant a partial drawback of import duties to the exporters of merchandise manufactured in the Island from duty paid materials.

## LAW ESTABLISHING AN IMPORT ON TOBACCO.

(Dated April 9, 1903, and September 7, 1904.)

All tobacco imported into the Island shall be subject to an impost as follows:—

|                            |     |   |   |
|----------------------------|-----|---|---|
| Tobacco: Leaf.....         | lb. | 0 | 6 |
| Manufactured.....          |     | 0 | 1 |
| Cigars and cigarettes..... |     | 0 | 1 |

## LAW LEVYING AN ADDITIONAL DUTY ON SPIRITUOUS LIQUORS.

(Dated April 9, 1903.)

ART. 1.—From and after September 29 or March 25, whichever first follows the promulgation of the present Law, an additional duty at the rate of 2½ pence per pot shall be levied on spirituous liquors whether introduced or distilled in this Island.

## ART. 2.—

ART. 3.—The rate, both of the impost levied under Royal authority and of the additional tax, shall in future be fixed on liquor of a strength not exceeding 100 degrees. Liquor of a strength exceeding 100 degrees shall pay an additional duty in proportion.

Liquor of less than 100 degrees in strength, imported in cask, shall be entitled to a reduction of duty in proportion.

|              |   |       |
|--------------|---|-------|
| Wines.....   | per gallon                                      | s. d. |
| Spirits..... | per gallon at 90° strength                      | 0 0   |
|              | and a pro rata increase for any excess over 90° | 4 0   |

The duty on wines applies only to imported wines; that on spirits to such as are imported into, as well as those manufactured in, the islands.

## GUERNSEY.

I.—Ordinance of the Royal Court dated 1st May, 1905.

## SECTION I.

## GENERAL REGULATION FOR THE HARBOUR.

1.—Every master of a ship arriving in this island having on board goods for the island shall within twenty-four hours of arrival, and before breaking bulk, deliver at the office of the Supervisor of the Harbour a declaration in writing, under his signature dated the day of delivery, stating:

The name of the ship and the nation to which it belongs.

The nature, marks, tonnage (weight or measurement according to the Tariff) of the goods, with a separate designation of each consignment.

The name of the consignees.

Every master of a ship arriving in this island, not having on board goods for this island, but which remains here more than twelve hours, shall within twenty-four hours of arrival, deliver at the office of the Supervisor of the Harbour, a declaration in writing, under his signature, and dated the day of delivery, stating the name of the ship, her tonnage and the port to which she belongs as well as the name of the agent of the said ship.

The whole under penalty of a fine on the said master or the owner of such ship, of not less than ten shillings sterling or more than £2 2s. 10d. sterling.

2.—Every master or agent of a ship, excepting ships belonging to the London & South-Western Railway Company and the Great Western Railway Company, arriving in this island having on board goods for the island, the duty on which shall not amount to one shilling and eight pence for a single individual or house of business, shall within 48 hours from the unloading of such goods, pay the dues thereon to the Supervisor of the Harbour, after a deduction of 10% which the said master or agent of a ship is authorised to keep for his trouble and time given, under a penalty of not less than 10 shillings sterling or more on the said master or agent of not less than 10 shillings sterling or more on the ship agent against the owner or consignee of such goods for the reimbursement of the dues so advanced.

3.—The Supervisor shall have the power of requiring from the master of every vessel arriving in this island with goods on board for the said island, the production of the manifest and bills of lading of the said goods; and any master refusing to produce the said manifest and bills of lading, when required, shall be liable to a fine at the discretion of the Court, of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

4.—Every proprietor or consignee of goods imported into this island shall pay the dues thereon to the Supervisor of the Harbour within eight days of the arrival of the said goods, otherwise he shall be liable, besides paying the said dues, to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

5.—The Supervisor shall have the right of causing to be measured all foreign ships arriving in this island, and every master of a ship resisting the persons employed by the said Supervisor to make the said measurement, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

6.—The Supervisor of the Harbour shall have the right of demanding from every master of a ship in this island the production of the register of the said ship, and every master refusing to produce the said register, when so required, shall be liable to a fine of not less than 10 shillings sterling or more than £2 2s. 10d. sterling.

7.—All dues chargeable on a ship shall be paid before the departure of such ship under penalty of a fine on the master or agent of such ship, which fine shall not be less than 10 shillings sterling or more than £2 2s. 10d. sterling.

8.—The Harbour Master at St. Sampson's shall have the right to exact from the master of every ship in the said Harbour, previous to her leaving port, the production of the receipt from the Supervisor of the Harbour for the dues and payments required on the said ship as per Tariff and to prevent the departure of the said ship until the said receipt be shown to him.

9.—Every proprietor or consignee of goods of not less than twenty tons of the same kind, imported into the island for the purpose of re-exportation, shall within twenty-four hours of arrival of the said goods and before they are discharged, deliver to the Supervisor of the Harbour a declaration in writing, under his signature, dated the day of delivery, specifying that the said goods have been imported with the intention of being re-exported, and stating:

The name of the ship which has brought the goods.

The nature, marks and tonnage (weight or measurement according to the Tariff) of the goods.

The place where it is intended to keep the goods.

Failing which the said goods shall be deemed to be imported into the island and shall pay according to Section II. of this Ordinance without right to reimbursement.

10.—Every person re-exporting goods which shall have been imported in accordance with Article 9, and who desires to go to the Assistant Supervisor's Office, before the said goods are loaded, a solemn declaration made before the Royal Court by two witnesses, stating:

The name of the ship which brought the goods to the island.

The date of the declaration made in accordance with Article 9.

The name of the ship upon which the goods have to be loaded and her destination.

The nature, marks and tonnage (by weight or measurement according to the Tariff) of the said goods.

And specifying that the said goods are in the same state and in the same packages as they were when imported into the island.

Failing which the duty on the said goods shall not be reimbursed.

11.—The words "Supervisor of the Harbour" employed in this Ordinance, will apply as well to the said Supervisor as to the Assistant Supervisor, the Harbour Master, the Assistant Harbour Master and all persons employed in the Supervisor's Office for the collection of the revenue of the Harbour of St. Peter-Port.

## SECTION II.

## TARIFF OF DUTIES ON GOODS IMPORTED INTO THE ISLAND.

|   | Schedule B<br>of 1858,<br>s. d. | Schedule X<br>of 1905,<br>s. d. | Total<br>Duties,<br>s. d. |
|---|---------------------------------|---------------------------------|---------------------------|
| 1. All goods imported into this island, per ton of 2,000 lbs. gross weight.....   | 6                               | 12                              | 18                        |
| with the exception of lime-stone and cement-stone, which shall pay nothing. And the items, enumerated below, which shall pay as follows:  |                                 |                                 |                           |
| 2. Clay, per ton.....   | 0 6                             | —                               | 0 6                       |
| 3. Anthracite coal, per ton.....  | 0 6                             | 0 6                             | 1 0                       |
| 4. Horses.....  | 2 6                             | 0 6                             | 3 0                       |
| 5. Bulls, oxen, cows, heifers.....  | 0 6                             | 12                              | 18                        |
| 6. Calves under three months and other cattle of any sort.....  | 0 1                             | 0 2½                            | 0 3½                      |
| 7. Corn, peas, and grain of all sorts, per Imperial quarter.....  | 0 1½                            | —                               | 0 1½                      |
| 8. Corn, peas, and grain of all sorts, per ton.....   | —                               | 12                              | 12                        |
| 9. Fir or pine wood, according to "Petersburg standard," estimated as follows:<br>Do., in planks, 165 cubic feet.<br>Do., in beams, 150 cubic feet.<br>Do., unsquared (round timber), 120 cubic feet..... | 1 6                             | 3 6                             | 5 0                       |
| 10. Oak and joiner's woods, per lead of 40 feet.....  | 0 6                             | 12                              | 18                        |

In all cases the cubic measure of unsquared (round) wood shall be calculated according to the custom of the trade.

11. Liquids by the tun of 210 gallons, local measure.....

N.B.—For liquids in bottles, the tun shall be reckoned at the rate of 36 dozen wine bottles of ordinary size.

All other goods paying freight, not according to weight but by measure or by the nature of the articles to the ton in accordance with trade customs, shall also pay duty in the same manner.

When a cargo contains goods belonging to different individuals who are not associated, the duty shall be calculated separately on the whole of the goods belonging to each individual.

Whenever a fraction of a penny occurs in the calculated amount of duty payable by an individual for his goods, that fraction shall be reckoned as a penny.

In all cases where the amount of duty payable by an individual for his goods shall not amount to one shilling and eight pence, the master of the vessel shall be liable for the payment of the said duty, without prejudice to his right to demand reimbursement from the consignees of the goods.

N.B.—The whole of the duty shall be refunded to the proprietor of any goods (other than cattle) imported with the declared intention of their re-exportation, on condition that such goods be re-exported in the same state and in the same packages as when imported and that they be in quantities of 20 tons at least of the same goods.

When an importer shall declare his goods for exportation, a certificate of the declaration shall be delivered to him, for which he shall pay one shilling, which shilling shall form part of the Harbour revenue.

Goods being the produce of the island of Sark, brought to Guernsey are not liable to duty.



## TARIFF.]

| Articles.   | Rates of Duty. |
|---|----------------|
| Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. .                 | 0 7 8          |
| Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. .             | 0 9 4          |
| Unmanufactured, if stripped or stemmed:   |                |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. .                         | 0 6 5          |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. .                       | 0 7 2          |
| Unmanufactured, if unstripped or unstemmed:   |                |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. .                         | 0 6 5          |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. .                       | 0 7 1          |
| Wine: Not exceeding 30° of proof spirits .. .. .  | 0 3 0          |
| Exceeding 30° but not exceeding 12° of proof spirits .. .. .  | 0 3 0          |
| And for every degree, or part of a degree, beyond the highest above charged, an additional duty .. .. . | 0 0 3          |
| Sparkling Wine imported in bottle (additional) .. .. .  | 0 2 6          |
| Still Wine imported in bottle (additional) .. .. .  | 0 1 0          |

## CUSTOMS DRAWBACKS.

DRAWBACKS.—To be allowed on removal from the Isle of Man to Great Britain or Ireland, or on exportation from the said Isle to foreign parts.

On ale or beer brewed in the said Isle, equal to the amount of the duty paid thereon.

To be allowed on articles removed or exported from the Isle of Man or deposited in any bonded warehouse in the Isle of Man for use as ship-stores, if it is shown to the satisfaction of the Commissioners of Customs that the duties on importation have been fully paid.

On sugar which has passed a refinery in the Isle of Man, equal to the duty on sugar of the like polarisation.

On goods (other than beer) in the manufacture or preparation of which in the Isle of Man any of the articles liable to duty has been used, equal to the duty in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods or, in the case of residual products, to be contained therein, and in allowing that drawback the Commissioners of Customs may with the consent of the Treasury, in order to facilitate trade, relax in the case of any goods any requirements of sections 101 and 106 of the Customs Consolidation Act, 1876, as to the giving of security and the examination of goods.

To be allowed to a refiner on molasses produced in the Isle of Man and delivered by him to a licensed distiller for use in the manufacture of spirits, at the rate of fivepence per cwt.

## BRITISH INDIA

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MONEY, WEIGHTS AND MEASURES.—1 rupee (16 annas); 1 anna (12 pies).

Weights and measures same as Great Britain.  
The maund (82½ lb. avoirdupois) is also used.

## CUSTOMS TARIFF OF BRITISH INDIA.

The following is a statement of the rates of import and export duties now levied.

## SCHEDULE.

| Nos.                        | Articles.  | Tariff Valuation. | Duty. |
|-----------------------------|--|-------------------|-------|
|                             |  | Rs. a.            |       |
| I.—FOOD, DRINK AND TOBACCO. |  |                   |       |
| Fish.                       |  |                   |       |
| 1                           | Fish, salted, wet or dry .. .. .                                     | —                 | —     |
|                             | " of 82½ lb. avoirdupois weight .. .. .                              | —                 | —     |
| 2                           | Fish maws, including squalid and sozile, and shark fins .. .. .      | ad val.           | 7½ %  |
| 3                           | Fish, excluding salted fish (see No. 1) .. .. .                      | —                 | —     |
| FRUITS AND VEGETABLES.      |  |                   |       |
| 4                           | Fruit and vegetables, all sorts, fresh, dried, salted or preserved:— |                   |       |
|                             | Almonds, without shell .. .. .                                       | 150 0             | —     |
|                             | " in shell .. .. .   | 100 0             | —     |
|                             | " (kigazi) .. .. .   | 60 0              | —     |
|                             | " European .. .. .   | 25 0              | —     |
|                             | Cashew or enjoe kernels .. .. .                                      | 25 0              | —     |

| Nos. | Articles.   | Tariff Valuation. | Duty. |
|------|---|-------------------|-------|
|      |   | Rs. a.            |       |
|      |   | Rs. a.            | %     |
|      | Cocoanuts, Straits & Dutch East Indies 1,000 .. .. .                                | 36 0              | —     |
|      | " Maldives .. .. .  | 60 0              | —     |
|      | " other .. .. .   | 20 0              | —     |
|      | " kernel (khopra) .. .. .   | 56 0              | —     |
|      | Currents .. .. .  | 12 0              | —     |
|      | Dates, dry, in bales .. .. .  | 8 0               | —     |
|      | " wet, in bags, baskets and bundles .. .. .   | —                 | —     |
|      | " in pots, boxes, tins and crates .. .. .   | 14 0              | —     |
|      | Figs, Persian, dried .. .. .  | 29 0              | —     |
|      | Garlic .. .. .  | 7 0               | —     |
|      | Pistachio nuts .. .. .  | 120 0             | —     |
|      | Raisins, Musaka, Persian Gmif .. .. .   | 21 0              | —     |
|      | " other sorts .. .. .   | ad val.           | —     |
|      | All other sorts of fruits and vegetables, fresh, dried, salted or preserved .. .. . | —                 | —     |

## GRAIN, PULSE AND FLOUR.

|          |  |       |
|----------|--|-------|
| 5        | Grain and pulse, all sorts, including broken grain and pulse, but excluding dour (see No. 6) .. .. . | 2½ %  |
| 6        | Flour .. .. .  | 2½ %  |
| LIQUORS. |  |       |
| 7        | Ale, beer and porter, Imp. gall. or 6 qrt. bottles .. .. .   | 0 4 6 |
| 8        | Cider, and other fermented liquors .. .. .   | —     |
|          | " Imp. gall. or 6 qrt. bottles .. .. .   | 0 4 6 |

\* Such rate or rates of duty not exceeding 12 annas as the Government-General in Council may, by notification in the Gazette of India, from time to time prescribe.



And the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

† The importation of coffee into British India from all destinations is prohibited, except under a licence granted by the Chief Customs Officer at the place of import (Notification No. 1,292 of December 8, 1917).

The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.

## TARIFF.]

| Nos.   | Articles. | Tariff Valuation. Rs. a. | Duty. | Nos.  | Articles. | Tariff Valuation. Rs. a. | Duty. |
|--|-----------|--------------------------|-------|---|-----------|--------------------------|-------|
| Raw silk:  | lb.       | 7 0                      | 7½    | (10) Machines for cupping cartridges for rifled arms  | each      | —                        | 2 8*  |
| Siam   | lb.       | 4 8                      | "     | Proviso 1.—No duty in excess of 20% <i>ad valorem</i>   |           |                          |       |
| White Shanghai, Thonkoon or Dappon   | lb.       | 7 8                      | "     | shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same.   |           |                          |       |
| other kinds, including reeled  | lb.       | 3 0                      | "     | Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20% <i>ad valorem</i> ; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.                                |           |                          |       |
| White, other kinds of China, including reeled  | lb.       | ad val.                  | "     | 52 Gunpowder for cannons, rifles, guns, pistols and sporting purposes   | ad val.   | 20%                      |       |
| Waate and Kachra   | ad val.   | "                        | "     | 53 Subject to the exemption specified in No. 55 all articles, other than those specified in entry No. 52, which are arms or parts of arms within the meaning of the Indian Arms Act (excluding springs used for air-guns, which are dutiable as hardware, under No. 68), all tools used for cleaning or putting together the same, all machines for unloading, loading, closing or cupping cartridges for arms other than rifled arms, and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "ammunition" or "military stores" for the purposes of this Act |           |                          |       |
| All other sorts, including cocoons   | "         | "                        | "     | 54 The following classes of arms, ammunition and military stores:   | "         | Free.                    |       |
| Raw flax, hemp, jute, and all other man-made textile materials not otherwise specified   | "         | "                        | "     | (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 52 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm;  |           |                          |       |
| WOOD AND TIMBER.   | "         | "                        | "     | (b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;  |           |                          |       |
| 41 Firewood  | "         | "                        | "     | (c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commanding officer of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;   |           |                          |       |
| 42 Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood   | "         | 7½                       | "     | (d) Swords and revolvers which are certified by an inspector-general of police to be part of the ordinary equipment of members of the police force under his charge;  |           |                          |       |
| MISCELLANEOUS.   | "         | "                        | "     | (e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army;   |           |                          |       |
| 43 Cane and rattans  | "         | "                        | "     | (f) Swords for presentation as army or volunteer prizes;  |           |                          |       |
| 44 Cowries and shells, including tortoise-shell  | "         | 6 0                      | "     | (g) Arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service;   |           |                          |       |
| " Cowries, bazar, yellow, superior quality   | cwt.      | 7 0                      | "     | (h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.  |           |                          |       |
| " Mahire   | "         | 10 0                     | "     | 56 Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting volurite, blasting tonite, and all other sorts, including detonators and blasting fuse  | ad val.   | 7½                       |       |
| " Sankhli  | "         | 115 0                    | "     | CARRIAGES AND CARTS.  |           |                          |       |
| Mother-of-pearl, nacre   | "         | 175 0                    | "     | 57 Carriages and carts, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrickshas, bath chairs, perambulators, trucks, wheel-barrow, and all other sorts of conveyances, and component parts thereof  | "         |                          |       |
| Nakhla   | lb.       | 14 0                     | "     | CHEMICALS, DRUGS AND MEDICINES.   |           |                          |       |
| Tortoise-shell   | lb.       | 5 0                      | "     | 58 Anti-plague serum  | ad val.   | 2½                       |       |
| All other sorts, including articles made of shell, not otherwise described   | ad val.   | "                        | "     | 59 Copra, green   | ad val.   | 16s. 6d.                 |       |
| 45 Ivory, unmanufactured:  | "         | 500 0                    | "     | 60 Opium  | —         | 2½ 0                     |       |
| Elephants' grinders  | cwt.      | 900 0                    | "     | 61 Quinine and other alkaloids of cinchona  | —         | Free.                    |       |
| " tusks (other than hollows, centres and points) each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over   | cwt.      | 725 0                    | "     | 62 Chemicals, drugs and medicines, all sorts not otherwise specified:   |           |                          |       |
| Elephants' tusks (other than hollows, centres and points) not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres and points each weighing less than 10 lbs.  | cwt.      | 400 0                    | "     | Alkali, Indian (sali-khar)  | cwt.      | 4 0                      | 7½    |
| Elephants' tusks, each less than 10 lbs. (other than hollows, centres and points)  | cwt.      | 170 0                    | "     | Alum  | "         | 12 0                     | "     |
| Sea-cow or moose teeth, each not less than 4 lbs.  | cwt.      | 135 0                    | "     | Arsenic (China mansil)  | "         | 56 0                     | "     |
| Sea-cow or moose teeth, each not less than 3 lbs. and under 3 lbs.   | cwt.      | ad val.                  | "     |   |           |                          |       |
| Sea-cow or moose teeth, each less than 3 lbs.  | cwt.      | ad val.                  | "     |   |           |                          |       |
| All other sorts unmanufactured not otherwise specified   | ad val.   | "                        | "     |   |           |                          |       |
| 46 Manures, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates | "         | Free.                    | 3½%   |   |           |                          |       |
| 47 Precious stones and pearls, unset   | "         | Free.                    | "     |   |           |                          |       |
| 48 Pulp of wood, rags and other paper-making materials   | "         | Free.                    | "     |   |           |                          |       |
| 49 All other raw materials, and produce and articles mainly unmanufactured, not otherwise specified  | ad val.   | 7½                       | "     |   |           |                          |       |

(11).—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

APPAREL.

- 50 Apparel, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 51) and silver thread (No. 90)
- 51 Uniforms and accoutrements appertaining thereto, imported by the public servant for his personal use
- 52 ARMS, AMMUNITION, AND MILITARY STORES. Subject to the exemptions specified in No. 56, arms, ammunition and military stores, that is to say:
- (1) Firearms other than pistols, including gas and air guns and rifles, each
- (2) Barrels for the same, whether single or double
- (3) Pistols
- (4) Barrels for the same, whether single or double
- (5) Main springs and magazine spring for firearms, including gas guns and rifles
- (6) Gun stocks and breech blocks
- (7) Revolver cylinders
- (8) Actions (including skeleton and water), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms)
- (9) Machines for mixing, loading, or closing cartridges for rifled arms

\* Under the Government of India Notification No. 320, C.D., dated 28th December, 1916, sulphate of ammonia and mineral phosphates have been exempted from payment of duty.

† Pearls unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2,102 W., dated 16th March, 1916, and No. 7,953-213, dated 2nd September, 1916, respectively.

\* Or 20% *ad val.* whichever is higher.

| No. | Articles.   | Tariff Valuation.   | Duty. | No. | Articles.   | Tariff Valuation. | Duty. |
|-----|---|---------------------|-------|-----|---|-------------------|-------|
|     | Arsenic, other sorts .....  | ad val.             | 7½ %  |     | GLASSWARE AND EARTHENWARE.  |                   |       |
|     | Soda ash .....  | " 0                 | "     | 75  | Glass and glassware, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain .....   | ad val.           | 7½ %  |
|     | " bicarbonate .....   | " 8                 | "     |     | HIDES, SKINS AND LEATHER.   |                   |       |
|     | " Magadi .....  | " 0                 | "     | 76  | Hides and skins not otherwise specified, leather and leather manufactures, all sorts not otherwise specified .....  | " "               | " "   |
|     | Sulphate of copper, flowers .....   | " 13                | "     |     | MACHINERY.  |                   |       |
|     | Sulphur (brimstone), flowers .....  | " 13                | "     | 77  | Machinery, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts .....  | " "               | 7½ %  |
|     | All other sorts of chemical products and preparations not otherwise specified .....   | ad val.             | "     |     | Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric steam, water, fire, or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery .....                                    | " "               | " "   |
|     | Alce-wood .....   | " "                 | "     |     | Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.                                 | " "               | " "   |
|     | Assafetida (ginger) .....   | cwt. 125 0          | "     |     | Note.—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 78, 79 and 80.   |                   |       |
|     | " coarse (hingra) .....   | " 42 0              | "     | 78  | Machinery and component parts thereof, as defined in No. 77, imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill .....  | "                 | Free. |
|     | Atary, Persian .....  | ad val.             | "     | 79  | The following articles used in the manufacture of cotton, namely, loobins (warping, forks for looms, beads, head cards, head knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking hands, picking levers, picking sticks (over and under), reel pliers, reels, shuttles (for power looms), springs for looms, strappings, and welt forks ..... | "                 | Free. |
|     | Ansochian (bamboo campher) .....  | lb. 0 9             | "     | 80  | Drawings-in frames imported by the owner of a cotton weaving and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton .....   | "                 | "     |
|     | Cambura root .....  | cwt. 25 0           | "     | 81  | Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour .....  | ad val.           | 7½ %  |
|     | Camphor, refined, other than powder .....   | lb. 5 4             | "     |     | METALS, IRON AND STEEL.   |                   |       |
|     | China lignea .....  | cwt. 37 0           | "     | 82  | Iron:   |                   |       |
|     | China root (chubichini), round .....  | lb. 15 0            | "     |     | Angle:  |                   |       |
|     | " scrap .....   | " 28 0              | "     |     | Angle, T, Best Yorkshire or Swedish or similar qualities .....  | 100 0             | 2½ %  |
|     | Cubebs .....  | " 175 0             | "     |     | Angle, T, other than Best Yorkshire or Swedish and similar qualities .....  | 250 0             | "     |
|     | Galingal, China .....   | " 19 0              | "     |     | Angle, T, other than Best Yorkshire or Swedish and similar qualities, if galvanized, tinned, or lead coated .....   | 300 0             | "     |
|     | Salep .....   | " 250 0             | "     |     | All other sorts .....   | ad val.           | "     |
|     | Storax, liquid (rose mellos or salaras) .....   | 124 0               | "     |     | Bar, rod and channel, including channel for carriages:  |                   |       |
|     | All other sorts of drugs, medicines and narcotics .....   | ad val.             | "     |     | Bar, Best Yorkshire and similar qualities, ton .....  | 400 0             | "     |
|     | CUTLERY, HARDWARE, IMPLEMENTS, INSTRUMENTS.   |                     |       |     | " Swedish and similar qualities .....   | 350 0             | "     |
| 62  | The following agricultural implements, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders and rakes ..... | Free.               | 7½ %  |     | Bar, round-rod, " square under 1 inch in diameter .....   | 260 0             | "     |
| 64  | Clocks and watches, and parts thereof .....   | ad val.             | "     |     | Bar, Swedish and charcoal, if galvanized, tinned, or lead coated .....  | ad val.           | "     |
| 65  | Cutlery .....   | " "                 | "     |     | Bar, other kinds .....  | 250 0             | "     |
| 66  | The following dairy appliances, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers .....  | Free.               | 7½ %  |     | Bar, " nail-rod, round-rod, and " square under 1 inch in diameter .....   | 260 0             | "     |
| 67  | Electroplated ware .....  | ad val.             | "     |     | Bar, other kind, if galvanized, tinned, or lead coated .....  | ton 300 0         | "     |
| 68  | Hardware, ironmongery and tools, all sorts, not otherwise specified .....   | " "                 | "     |     | Channel, including channel for carriages .....  | 280 0             | "     |
| 69  | Instruments, apparatus and appliances, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling .....  | Free.               | "     |     | All other sorts .....   | ad val.           | "     |
| 70  | Telegraphic instruments, and apparatus and parts thereof, imported by or under the orders of a railway company .....  | ad val.             | 2½ %  |     | Pig .....   | " "               | "     |
| 71  | Water-lies, sugar-mills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power .....  | Free.               | "     |     | Rice bowls .....  | " "               | "     |
| 72  | All other sort of implements, instruments, apparatus and appliances, and parts thereof, not otherwise specified .....   | ad val.             | 7½ %  | 83  | Iron or steel:  |                   |       |
|     | DYES AND COLOURS.   |                     |       |     | Anchors and cables .....  | " "               | "     |
| 75  | Dyeing and tanning substances, all sorts, and paints and colours and painters' materials, all sorts:  |                     |       |     | Beams, joists, pillars, girders, screw-piles, bridge work and other such descriptions of iron or steel imported exclusively for building purposes; including also rigging, guttering and continuous roofing .....   | " "               | "     |
|     | Alizarine dye, dry, not exceeding 40 % lb. ....   | 4 0                 | "     |     | Bolts and nuts, including hook bolts and nut-roofing .....  | " "               | "     |
|     | " " over 40 %, but not exceeding 50 % lb. ....  | 4 8                 | "     |     |   |                   |       |
|     | " " over 50 %, but not exceeding 60 % lb. ....  | 5 0                 | "     |     |   |                   |       |
|     | " " over 60 %, but not exceeding 70 % lb. ....  | 5 8                 | "     |     |   |                   |       |
|     | " " over 70 %, but not exceeding 80 % lb. ....  | 6 0                 | "     |     |   |                   |       |
|     | " " over 80 % .....   | 7 8                 | "     |     |   |                   |       |
|     | " moist, 10 % .....   | 0 10                | "     |     |   |                   |       |
|     | " " 16 % .....  | 0 13                | "     |     |   |                   |       |
|     | " " 20 % .....  | 1 0                 | "     |     |   |                   |       |
|     | " " exceeding 20 % .....  | 2 0                 | "     |     |   |                   |       |
|     | Aniline dye, moist .....  | 3 0                 | "     |     |   |                   |       |
|     | " dry .....   | 5 0                 | "     |     |   |                   |       |
|     | " salts .....   | ad val.             | "     |     |   |                   |       |
|     | Avar bark .....   | cwt. 7 0            | "     |     |   |                   |       |
|     | Cochineal .....   | lb. 1 2             | "     |     |   |                   |       |
|     | Gallnuts (myrabolans) .....   | ad val.             | "     |     |   |                   |       |
|     | " Persian .....   | cwt. 50 0           | "     |     |   |                   |       |
|     | All other sorts of dyeing and tanning materials .....   | ad val.             | "     |     |   |                   |       |
|     | Lead, red, dry .....  | cwt. 37 8           | "     |     |   |                   |       |
|     | " white, dry .....  | " 40 0              | "     |     |   |                   |       |
|     | Ochræ, other than European, all colours .....   | 2 8                 | "     |     |   |                   |       |
|     | Turpentine .....  | Imp. gall. 7 8      | "     |     |   |                   |       |
|     | Vermilion, Canton .....   | box of 90 lbs 325 0 | "     |     |   |                   |       |
|     | Zinc white, dry .....   | ad val.             | "     |     |   |                   |       |
|     | All other sorts of paints, colours and painters' materials not otherwise specified, including glue and putty .....  | " "                 | "     |     |   |                   |       |
|     | FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.  |                     |       |     |   |                   |       |
|     | Furniture, cabinetware and all manufactures wood not otherwise specified .....  | " "                 | "     |     |   |                   |       |

TARIFF.]

| Nos. | Articles.  | Tariff Valuation. Rs. a. | Duty. | Nos. | Articles.   | Tariff Valuation. Rs. a. | Duty. |
|------|--|--------------------------|-------|------|---|--------------------------|-------|
|      | Hoops and strips :   |                          |       |      | Brass sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per sq. foot . . .                                  | ad val.                  | 7½ %  |
|      | Hoops, Best Yorkshire or Swedish and similar qualities . . . . . ton   | 425 0                    | 2½ "  |      | Brass wire less than 1 lb. per sq. foot . . .   | "                        | "     |
|      | Hoops, other than Best Yorkshire or Swedish, if galvanized, tinued, or lead coated . . ton   | 375 0                    | "     |      | " all other sorts . . . . .   | "                        | "     |
|      | Hoops, other kinds . . . . . ton   | 350 0                    | "     |      | Copper, bolt and bar, rolled . . . . .  | "                        | "     |
|      | Strips, Best Yorkshire or Swedish and similar qualities . . . . . ton  | 425 0                    | "     |      | " braziers, sheets, plates and sheathing . .  | cwt.                     | 95 0  |
|      | Strips, if galvanized, tinued, lead coated, aluminium coated, chequered or planished . ton   | 350 0                    | "     |      | " nails and composition nails . . . . .   | ad val.                  | "     |
|      | Strips, other kinds . . . . . ton  | 300 0                    | "     |      | " old . . . . . cwt.  | 50 0                     | "     |
|      | Nails, rivets and washers, all sorts :   |                          |       |      | " pigs, tiles, ingots, cakes, bricks and slabs . . . . . cwt.   | 70 0                     | "     |
|      | Iron nails, rose, wire and flat-headed . . cwt.  | 20 0                     | "     |      | " Copper, China, white, copperware . . . lb.  | 1 0                      | "     |
|      | " other kinds, including galvanized, tinued, or lead coated . . . . . cwt.   | 30 0                     | "     |      | " foil or daskpana, white, 10 in. to 11 in. by 4 in. to 5 in. . . . . hundred leaves  | 5 8                      | "     |
|      | Rivets and washers, iron or steel . . . .  | 15 0                     | "     |      | " Copper foil or daskpana, coloured, 10 in. to 11 in. by 4 in. to 5 in. . . . . hundred leaves                              | 6 8                      | "     |
|      | Pipes and tubes, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like . . . . .  | ad val.                  | "     |      | " Copper wire, including phosphor-bronze . .  | ad val.                  | "     |
|      | Rails, chairs, sleepers, bearing and fish plates, spikes (commonly known as dog spikes), switchbolts and crossings, other than those described in No. 94, also lever boxes, clips and tie-bars . . . . .                         | "                        | "     |      | " all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free . . . . . | "                        | "     |
|      | Sheets and plates, all sorts, excluding discs and circles, which are dutiable under No. 85 :   |                          |       |      | " German silver . . . . .   | "                        | "     |
|      | Sheets and plates, Best Yorkshire and similar qualities . . . . . ton  | 600 0                    | "     |      | " Gold leaf . . . . .   | "                        | "     |
|      | Sheets and plates, Swedish and charcoal . . ton  | 500 0                    | "     |      | " Laminette . . . . .   | "                        | "     |
|      | Ditto, if galvanized, tinued, or lead coated . ton   | 550 0                    | "     |      | " Lead, all sorts except sheets for tea-chests .  | 3 8                      | "     |
|      | Plates, other kinds, above ½ inch thick . .  | 325 0                    | "     |      | " Quicksilver . . . . . cwt.  | 40 0                     | "     |
|      | " sheets, other kinds, up to ½ inch thick . .  | 225 0                    | "     |      | " Silk, bird . . . . .  | 160 0                    | "     |
|      | " Sheet and plate cuttings . . . . .   | 250 0                    | "     |      | " Tin, block . . . . .  | ad val.                  | "     |
|      | " plates, other than corrugated, and sheets (other than corrugated), if galvanized, tinued, lead coated, aluminium coated, chequered or planished . . . . . ton  | 490 0                    | "     |      | " foil, and other sorts . . . . .   | ad val.                  | "     |
|      | " Sheets, corrugated, galvanized or black . .  | 350 0                    | "     |      | " Zinc or spelter, tiles, slabs or plates . . cwt.  | 40 0                     | "     |
|      | Wire, including fencing wire and wire rope, but excluding wire netting (which is dutiable under No. 85) . . . . .  | ad val.                  | "     |      | " all other sorts, including boiler tiles . . . . .   | ad val.                  | "     |
|      | 84 Steel :   |                          |       |      | " All other sorts of metals and manufactures thereof . . . . .  | "                        | "     |
|      | Angle and T, if galvanized, tinued or lead coated . . . . .  | 300 0                    | "     |      |   |                          |       |
|      | " all other sorts . . . . .  | 250 0                    | "     |      |   |                          |       |
|      | Bar, rod and channel, including channel for carriages :  |                          |       |      |   |                          |       |
|      | Bar, Swedish and similar qualities . . ton   | 350 0                    | "     |      |   |                          |       |
|      | " rail-rod, round-rod and square, other than Swedish or similar qualities, under ½ inch in diameter . . . . . ton  | 200 0                    | "     |      |   |                          |       |
|      | " galvanized, tinued, lead coated, planished or polished . . . . . ton   | 300 0                    | "     |      |   |                          |       |
|      | " (other than cast steel), all other sorts . ton   | 250 0                    | "     |      |   |                          |       |
|      | Channel, including channel for carriages . ton   | 250 0                    | "     |      |   |                          |       |
|      | Cast, including spring, blistered and tub steel lugots, blooms, billets and slabs . . . .  | ad val.                  | "     |      |   |                          |       |
|      | 85 All sorts of iron and steel and manufactures thereof, not otherwise specified :   |                          |       |      |   |                          |       |
|      | Iron or steel cans or drums, when imported containing petroleum, which is separately assessed to duty under No. 33, namely :   |                          |       |      |   |                          |       |
|      | Iron or steel cans, tinued, other than petrol tins of 2 gallons capacity . . can   | 0 8                      | 7½ %  |      |   |                          |       |
|      | Iron or steel cans or drums, not tinued, of 2 gallons capacity :   |                          |       |      |   |                          |       |
|      | (a) with fauce cap . . can or drum   | 1 12                     | "     |      |   |                          |       |
|      | (b) ordinary . . . . .   | 0 4                      | "     |      |   |                          |       |
|      | Iron or steel drums of 4 gallons capacity :  |                          |       |      |   |                          |       |
|      | (a) with fauce cap . . . . . drum  | 2 8                      | "     |      |   |                          |       |
|      | (b) ordinary . . . . .   | 1 0                      | "     |      |   |                          |       |
|      | Iron or steel cans or drums, when imported not containing petroleum . . . . . drum   | ad val.                  | "     |      |   |                          |       |
|      | Iron or steel, all other sorts, including discs or circles and wire netting . . . . .  | "                        | "     |      |   |                          |       |
|      | METALS OTHER THAN IRON AND STEEL.  |                          |       |      |   |                          |       |
|      | 86 Current silver, nickel, bronze and copper coin of the Government of India . . . . .   | —                        | Free. |      |   |                          |       |
|      | 87 Gold bullion and coin . . . . .   | ad val.                  | 2½ %  |      |   |                          |       |
|      | " Lead, sheets, for tea chests . . . . .   | 18 4                     | "     |      |   |                          |       |
|      | 88 Silver bullion or coin, not otherwise specified (see Nos. 86 and 126) . . . . . ounce   | —                        | 0 4   |      |   |                          |       |
|      | 89 Silver plate, silver thread and wire and silver manufactures, all sorts . . . . .   | ad val.                  | 10 %  |      |   |                          |       |
|      | 90 All sorts of metals other than iron and steel and manufactures thereof, not otherwise specified : Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per sq. foot, and braziers and plates . . cwt. | 90 0                     | "     |      |   |                          |       |
|      | " Brass, patent or yellow metal (old) . . . .  | 45 0                     | "     |      |   |                          |       |

PAPER, PASTEBOARD AND STATIONERY.

|    |  |         |       |
|----|--|---------|-------|
| 92 | Trade catalogues and advertising circulars imported by packet, book or parcel post . . . .   | —       | Free. |
| 93 | Paper and articles made of paper and paper-mâché, pasteboard, millboard and cardboard, all sorts, and stationery, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form ; including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book or parcel post . . | ad val. | 7½ %  |

RAILWAY PLANT AND ROLLING STOCK.

|   |  |   |      |
|---|--|---|------|
| 94  | Railway material for rolling stock and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, cranes, trolleys, carriages, wagons, traversers, cranes, trucks and component parts thereof ; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing . . . . . | " | 2½ % |
| Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such railways as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , specifically include therein. |  |   |      |
| Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.   |  |   |      |

YARNS AND TEXTILE FABRICS.

|    |   |         |       |
|----|---|---------|-------|
| 95 | Cotton twist and yarn, and cotton sewing or darning thread . . . . .  | —       | Free. |
| 96 | Cotton piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified . . | ad val. | 7½ %  |
| 97 | Secondhand or used gunny bags made of jute . . . . .  | —       | Free. |
| 98 | Yarns and textile fabrics, that is to say : Flax twist and yarn and manufactures of flax . . . . .                                  | ad val. | 7½ %  |
|    | Haberdashery and millinery . . . . .  | "       | "     |
|    | Hoop manufactures . . . . .   | "       | "     |
|    | Hosiery . . . . .   | "       | "     |
|    | Jute twist yarn and jute manufactures, excluding secondhand or used gunny bags (see No. 97) . . . . .                               | "       | "     |
|    | Silk yarn, bolts and warps, silk thread, silk piece-goods and other manufactures of silk . . . . .                                  | "       | "     |
|    | Woolen yarn, knitting wool and other manufactures of wool, including felt . . . .   | "       | "     |
|    | All other sorts of yarns and textile fabrics, not otherwise specified . . . . .   | "       | "     |

Under the Government of India Notification No. 8156, dated 11th July, 1917, all silver bullion and silver coin in respect of which an order in writing has been made under section 3 (i) of the Silver (Import) Ordinance, 1917 (Ordinance No. IV. of 1917), are exempted from import duty.



## III. ARTICLES WHOLLY OR MAINLY MANUFACTURED—continued.

| No.                                    | Articles.  | Tariff Valuation, Rs. a. | Duty. |
|--|--|--------------------------|-------|
| <b>MISCELLANEOUS.</b>                  |  |                          |       |
| Art.                                   | the following works of: (1) statutory and pictures intended to be put up for the public benefit in a public place, and (2) materials of a public character intended to be put up in a public place, including the materials used, or to be used, in their construction, whether worked or not  | Free.                    |       |
| 1000                                   | Art. of, excluding those specified in No. 99   | ad val.                  | 7½ %  |
| 1000                                   | Books, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts  | ad val.                  | Free. |
| 1000                                   | Building and engineering materials, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles and all other sorts of building and engineering materials not otherwise specified   | ad val.                  | 7½ %  |
| 104                                    | Cables   | "                        | "     |
| 106                                    | Cordage and rope and twine of vegetable fibre  | "                        | "     |
| 106                                    | Fireworks  | "                        | "     |
| 107                                    | Furniture, tackle and apparel, not otherwise described, for steam, railway, rowing and other vessels   | "                        | "     |
| 108                                    | Lorry, manufactured  | "                        | "     |
| 109                                    | Jewellery and jewels, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (see No. 90)  | "                        | "     |
| 110                                    | Matches  | "                        | "     |
| 111                                    | Mats and matting   | "                        | "     |
| 112                                    | Oilcloths  | "                        | "     |
| 113                                    | Oilcloth and floorcloth  | "                        | "     |
| 114                                    | Packing, engine and boiler, all sorts, excluding packing forming part of the machinery of any article included in No. 77 and No. 91  | "                        | "     |
| 115                                    | Perfumery, excluding perfumed spirits (see No. 10):  |                          |       |
|  | Gowda, husked and unhusked   | 140 0                    | "     |
|  | Spackelacht (scented)  | 30 0                     | "     |
|  | Patch leaves (patchbush)   | 22 0                     | "     |
|  | Rose flowers, dried  | 27 0                     | "     |
|  | Rose-water   | 5 0                      | "     |
| 116                                    | Pitch, tar and tanner  | ad val.                  | "     |
| 117                                    | Plates and compositions  | "                        | "     |
| 118                                    | Printing and lithographic material, including presses, type, ink, brass rules, composing sticks, chases, imposing tables and lithographic stones, stereo-blocks, roller moulds, roller frames and rollers, roller compositions, standing screw and hot press, perforating machines, gold blocking press, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but excluding paper (see No. 93) | "                        | 2½ %  |
| 119                                    | Prints, engravings and pictures, including photographic and picture-cards  | "                        | 7½ %  |
| 120                                    | Racks for the withering of tea leaf  | "                        | 5½ %  |
| 121                                    | Rubber tyre for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified   | "                        | 7½ %  |
| 122                                    | Ship and other vessels for inland and harbour navigation, including steamers, launchers, boats and barges, imported entire or in sections  | "                        | 2½ %  |
| 123                                    | Smokers' requisites, excluding tobacco (see Nos. 25 to 27)   | "                        | 7½ %  |
| 124                                    | Soap   | "                        | "     |
| 125                                    | Starch and farina  | "                        | "     |
| 126                                    | Stone and marble, and articles made of stone and marble  | "                        | "     |
| 127                                    | Tea chests of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk  | "                        | 2½ %  |
| 128                                    | Toilet requisites, not otherwise specified   | "                        | 7½ %  |
| 129                                    | Toys, playing cards and requisites for games and sports  | "                        | "     |
| 130                                    | Umbrellas, including parasols and sunshades, and fittings therefor   | "                        | "     |
| 131                                    | The following articles, when imported by the owner of a cotton weaving mill, and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:   |                          |       |
|  | Aniline blue, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dressina, Epson salts, farina, farina, flannel, taping, glauher salts, glutina, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for kales, sewing needles, shining paste, sizing wax, soda ash, starch, velvet pulp  | —                        | Free. |
| A                                      | Other articles, wholly or mainly manufactured, not otherwise specified   | ad val.                  | 7½ %  |
| <b>MISCELLANEOUS AND UNCLASSIFIED.</b> |  |                          |       |
| 132                                    | Animals, living, all sorts   | —                        | Free. |
| 133                                    | Coral  | ad val.                  | 7½ %  |
| 134                                    | Folder bean and pollards   | "                        | "     |
| 135                                    | Specimens illustrative of natural science, including antique coins and medals  | —                        | Free. |
| 136                                    | Other articles not otherwise specified, including specimens imported by post   | ad val.                  | 7½ %  |

| No.                   | Articles.   | Rate of Duty, R. a. |
|-----------------------|---|---------------------|
| <b>EXPORT TARIFF.</b> |   |                     |
| 1                     | JUTE, other than Bimlipatam jute.   |                     |
| 1                     | Raw jute:   |                     |
|                       | (1) Cuttings, not exceeding one-half of 400 lbs.  | 1 4                 |
|                       | (2) All other descriptions  | 4 8                 |
| 2                     | Jute manufactures, when not in actual use as coverings, receptacles or bindings for other goods:      |                     |
|                       | (1) Sacking (cloth, bags, twist, yarn, rope and twine) of 2,240 lbs.                                  | 2½ 0                |
|                       | (2) Hessians and all other descriptions of jute manufactures not otherwise specified                  | 32 0                |
| 3                     | RICE.   |                     |
|                       | Rice, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free |                     |
|                       | Indian mounds of 82½ lbs. avoirdupois weight  | 0 3                 |
| 4                     | TEA.  |                     |
|                       | Tea, not exceeding 100 lbs.   | 1 8                 |

## IMPORTATION OF GERMAN, ETC., SILVER ARTICLES IN VIEW OF THE MERCHANDISE MARKS ACT.

(Communication—by the Government of India, Finance and Commerce Department, No. 400-S. R., dated the 19th January, 1904.—*Customs Circular*, No. 111, of 1904.)

This communication lays down the procedure to be adopted by the Customs authorities in dealing with imported articles which contain no silver, but which are marked as "German," "Potosi," "Nevala" or "Art" silver.

The Government of India are of opinion that such goods, when marked as "German silver" or "Nickel silver," may be passed without objection. These trade descriptions are well known to all classes likely to be affected: and they have been in use for a sufficiently long period to render it very improbable that any purchaser will be deceived thereby.

The Government of India are not prepared to extend this ruling, however, to articles not made of silver, which are marked as "Potosi silver," "Nevala silver," "Austral silver," "Art silver," etc. They are of opinion that it would be unsafe to assume that descriptions of this nature would not deceive purchasers in India; and they consider that such goods, if marked in this manner, should be dealt with as bearing a false trade description within the meaning of the Indian Merchandise Mark-Act, 1889 (IV. of 1889).

No objection should be taken to the use of such marks, provided that the word "silver" is omitted.

## DRAWBACKS.

The Governor-General in Council has sanctioned the payment of drawback in the case of all articles re-exported by parcel post, in whatever manner may be desired, provided that adequate proof is produced of the payment of import duty, of the identity of the articles, and of their re-export being effected within two years from the date of importation, or within such extended term not exceeding three years as the Chief Customs Authority, on sufficient cause being shown, determines in any case.

*Articles exported to persons and baggage.*—The provision of Section 50 (a) of the Sea Customs Act, No. 8 of 1878, will, in future, be waived in favour of articles exported with the owners as personal baggage. The section referred to provides that no drawback will be allowed upon goods not included in the export manifest. (*Customs Circular* No. 8 of 1906.)

## RULES FOR EXEMPTION FROM THE PAYMENT OF CUSTOMS DUTY OF RE-IMPORTED COMMERCIAL SAMPLES NOT INTENDED FOR SALE.

[*Customs Circular* No. VII of 1907.]

1.—Samples of goods, not intended for sale, re-imported by commercial travellers into British India shall be passed free of duty, provided that the Collector of Customs at the port of re-importation is satisfied:

- (i) that duty was paid on first import;
- (ii) of the identity of the articles;
- (iii) that no drawback was paid on export;
- (iv) that the ownership in the articles has not changed since its first import; and
- (v) that not more than six months have passed since the articles were exported.

2.—In order to be able to claim the benefit of this concession, commercial travellers must observe the following procedure:

(1) When the samples are first imported into British India, commercial travellers will be required to produce to the Collector of Customs a certificate or letter of identity from their principals or other persons satisfied, the Collector of their eligibility for the concession. An invoice in duplicate, showing each article in detail, should be filed at the Custom House. The original will be retained by the Customs authorities. Each page of the duplicate will be stamped with the Custom House seal, and will be endorsed, over the signature of a Customs officer, with a reference to the Bill of Entry on which the samples are first assessed to duty. It will be returned together with a certified copy of the Bill of Entry to the travellers.

(2) The certified copy of the Bill of Entry must, on each occasion on which the samples are exported from a port in British India, to a foreign port, be produced to the Customs Collector of the port of export, who will endorse, after such examination of the samples as he may think necessary, the copy of the Bill of Entry with a certificate that no drawback had been paid, together with the date of exportation. On re-importation from a foreign port the Bill of Entry must similarly be produced to the Collector of Customs, who will endorse, after such examination of the samples as he may think necessary, the date of re-importation on the Bill of Entry.

3.—When the samples are finally exported under claim of drawback, a certificate of examination shall be recorded on the certified copy of the Bill of Entry by a Customs officer after verification of the necessary particulars in regard to the identity of the articles and payment of duty. The certified copy of the Bill of Entry and the duplicate copy of the invoice shall be forwarded to the port of first importation.

## PROHIBITIONS.

The bringing into India, by sea or by land, of pieces of metal resembling in shape and in size and stamped either on the obverse or on the reverse in imitation of sovereigns and half-sovereigns is prohibited.







|  |           |         |
|--|-----------|---------|
| Oil, lubricating, other than castor oil.....   | per gall. | rap. c. |
| Onions.....  | per cwt.  | 0 10    |
| Pepper, long.....  | per cwt.  | 0 30    |
| Pepper, whole.....   | per cwt.  | 0 33    |
| Perfumed spirits and bay rum.....  | per gall. | 3 00    |
| Perfumery, including toilet soap, powder and other preparations which do not contain spirit, for every lbs. 100 value..... | per cwt.  | 1 50    |
| Peanut oil.....  | per cwt.  | 18 75   |
| Potatoes.....  | per cwt.  | 0 40    |
| Rice, wheat, gram, peas dried in bulk, beans and other grain (except barley for brewing and paddy).....                    | per cwt.  | 0 50    |
| Salt.....  | per cwt.  | 3 00    |

Spirits.—Not being sweetened or mixed with any articles so that the degree or strength thereof cannot be ascertained by Sykes' hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case, except in the case of arrack imported under the Governor's warrant, shall duty be less than at the rate of Rs. 9 60 per gallon:—

|   |                 |       |
|---|-----------------|-------|
| Arrack imported under the Governor's warrant.....   | per proof gall. | 1 07  |
| Brandy.....   | "               | 11 25 |
| Gin.....  | "               | 11 25 |
| Rum.....  | "               | 11 25 |
| Whisky.....   | "               | 11 25 |
| Unenumerated.....   | "               | 11 25 |
| Liquors, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz.:— |                 |       |
| Liquors and cordials.....   | per gallon      | 14 60 |
| Unenumerated.....   | "               | 14 60 |
| Denatured in accordance with Customs regulations.....   | ad val.         | 7 1/2 |
| Soap, other than perfumed.....  | per cwt.        | 0 75  |
| Sugar, refined and candy.....   | "               | 3 00  |
| " unrefined, and jaggedy.....   | "               | 0 75  |
| Tamarind.....   | "               | 0 35  |
| Tea.....  | per lb.         | 0 25  |
| Tobacco, manufactured.....  | "               | 3 60  |
| " unmanufactured and hookah.....  | "               | 1 50  |
| " cigars and snuffs.....  | "               | 3 00  |
| Turneric.....   | per cwt.        | 0 80  |
| Twine.....  | "               | 1 55  |
| Wine—Claret or still hock, in bottle.....   | per gallon      | 1 25  |
| " ginger, in wood or bottle.....  | "               | 0 50  |
| " in bottles (sparkling).....   | "               | 0 50  |
| " other wines, in bottle.....   | "               | 2 50  |
| " in wood, except claret, still hock & ginger.....  | "               | 1 50  |

All other goods, wares, machines, and manufactures not otherwise charged with duty or prohibited and not comprised in the table of Exemptions.....for every Rs. 100 of the value thereof 7 50

#### EXEMPTIONS FROM IMPORT DUTY.

[Arranged alphabetically.]

Advertising matter, viz., trade catalogues, advertising circulars, show-boards, show plates and frames, but not including name plates or sign-boards.

Aerial tramways and component parts thereof.

Animals, viz., horses being of less than Rs. 1,000 in value, mules, asses, cattle and all other live stock.

Apparatus and drugs certified by the Colonial Secretary as having been imported for the purpose of the campaign against ankylostomiasis.

Articles imported by municipalities, local boards, and the Board of Improvement of Nuwara Eliya for the public use.

Books and maps, printed, and book covers (not including albums).

Bullion, coin, precious stones the produce of Ceylon, pearl oysters and pearls.

Casks (empty), cask shanks, and cask staves.

Castor-seed poonce.

Chemicals and chemical apparatus certified by the Director of Education to be for educational purposes.

Coal, coke and patent fuel.

Cotton, raw.

Corvettes and shells (not tortoise-shell).

Drums, for oil.

Earth and sand.

Exercise books used for educational purposes.

Filter bagging and cloth for filters.

Frozen or refrigerated meat.

Fruit, fresh (and not in any way preserved) and fresh flowers.

Gunnies and gunny cloth.

Hides and skins, raw or salted.

Hoop iron and hoop steel.

Hops for brewing purposes.

Instruments, scientific, surgical or mathematical.

Liquid fuel, the product of petroleum, with a flashing point not under 150° F., Abel's close test.

Machinery, viz.:—

Prime movers and component parts thereof, including boilers and component parts thereof, and electric accumulators; also including locomotive and portable engines, and other process intervening between the raw material and the finished product as packed ready for market.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power (not being human or animal), or which, before being brought into use require to be fixed with reference to other moving parts, and which are intended for:

- The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching and dyeing of cotton, jute, hemp, silk, wool or other fibres, and any other process intervening between the raw material and the finished product as packed ready for market.
- The smelting and milling of iron and other metallic ores, and the manufacture of iron, steel, and other metals.
- The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope and twine.

- The milling of rice.
- The preparation, manufacture and packing of tea, coffee, raw rubber and caoutchouc.
- Printing presses.
- Foundries and workshops of iron and other metals.
- Railway workshops.
- The refining of petroleum and the manufacture of vegetable oils.
- The crushing of bones and the manufacture of bricks.
- The manufacture of lac.
- Potteries and brick and tile works.
- Saw mills and wood working.
- Mining, navigation, agriculture and pumping.
- Electric traction and electric light.
- The manufacture of ice and for refrigerating and cold storage purposes.
- Steam launches used in the conveyance of goods and passengers or towage of lighters.
- Machinery specially adapted for the curing of plumbago.
- Stills used for the preparation of camphor.
- Desiccators used for desiccating coconuts.
- The manufacture of rubber articles from raw rubber.
- Distilling alcohol.

(e) The purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify.

Provided that the term does not include machinery, tools or implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.

Note.—Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery, are included in this entry.

Manures of all sorts, and ingredients imported solely for the manufacture of manures and certified as such by the importer.

Mammals.

Metal: Lead, sheet and pig, tin plates.

Paper for writing, printing, or accounting purposes, headed or plain, ruled and unruled, and envelopes.

Paper for lining tea boxes.

Passengers' baggage as defined by Customs regulations.

Plants, and seeds intended for agricultural and horticultural purposes.

Printed labels and printed music.

Rails, rail fastenings, tie-rods, fish plates and turnbuckles.

Rattan.

Raw rubber and raw silk.

Regimental clothing, necessaries, accoutrements and hand instruments imported for the use of His Majesty's land and sea forces, including the Volunteers.

Rifles for the Volunteers.

Saltpetre, refuse, or, for purposes of manure only, as certified by the importer.

Screws and nails for tea boxes.

Seeds, for agricultural purposes only.

Shoot runners and wires.

Silk cocoons.

Solder and soldering fluid.

Stones, ballast, coral stones and unworked stones.

Tea lead and tea-lead foil.

Timber, not prepared.

Uniforms, civil, naval or military.

Wood, metal, paper, and other material, or any combination of wood or metal, or any other material imported in shooks, or in rolls, or in any form in which they may be used in making boxes for tea, rubber, or other Ceylon products.

Wool, raw.

Re-imported articles, that is to say—

Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, shall be admitted duty free upon re-importation into the Island.

Provided that—

- The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the customs-office prior to exportation, or by any other proof that he may deem adequate for the purpose;
- That the ownership remains in the family of the first importer;
- That not more than two years have elapsed since the article was exported.

#### PROHIBITIONS AND RESTRICTIONS (INWARDS).

Ammunition, arms, gunpowder and utensils of war by way of械弹, except by licence from His Majesty, for furnishing His Majesty's Public Stores only, or under the direction of the Collector by authority of the Governor; books, whereof the copyright shall be first subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London; coin, viz., false money, or counterfeit sterling coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; dangerous substances, viz., earth oil, or mineral naphthas, illuminating powder, gun cotton, nitro-glycerine, except by licence of the Governor, and any explosive matter to be made by the Governor, with the advice of the Executive Council, from time to time, for the safe handling and deposit thereof; calcium carbide which contains impurities liable to generate phosphoretted hydrogen or silicuretted hydrogen so as to render the gas evolved liable to light spontaneously; acetylene when liquid or under subject to a pressure above that of the atmosphere capable of supporting a column of water exceeding 100 inches in height and whether or not in admixture with other substances shall be deemed dangerous, and shall be prohibited from being manufactured, imported, kept, conveyed, or sold subject to the following exception: acetylene in admixture with oil gases in a proportion not exceeding 20 parts by volume of acetylene to every 100 parts of the mixture, when subjected to a pressure not exceeding 150 lbs. to the square inch, shall not be deemed to be dangerous provided that the acetylene and oil gas shall be mixed together in a chamber or vessel before the gases are subjected to compression; or solvent or absorbent prints, paintings, books, cards, lithographs, photographs, engravings, or any other indecent or obscene articles; infected cattle, sheep, or other

animals, also hides, skins, horns, hoofs, or any part of cattle or other animal, which the Governor may by proclamation prohibit, in order to prevent contagious distemper; fish, crabs, and other articles in a damaged, stinking, offensive condition, unfit for food and legitimate use, and likely to breed sickness or any contagious disorders; dogs from Japan, Japan and China; ganja and bang or any substance containing ganja or bang; lottery proposals, circulars, or tickets; opium, except opium imported by a public officer specially authorized by the Governor; parts of articles, or any distinct or separable part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete or perfect, if such articles be subject to duty according to the value thereof.

Cocaine, including all preparations of cocaine and salts of cocaine and their preparations must be declared at the Customs premises as cocaine and may only be removed from the Customs or Post Office with a permit in prescribed form.

Articles the importation of which is restricted by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder, except in accordance with such Ordinance, rules, regulations, notifications, proclamations, or orders.

#### EXPORT DUTIES.

Attack (of strength of proof by Sykes' hydrometer, and greater or lesser strength in proportion) ..... proof gall. 1 25

|  |       |          |       |
|--|-------|----------|-------|
| Cacao  | ..... | 100 lbs. | 1 60  |
| Cardamoms  | ..... | "        | 7 50  |
| Chanks, live or dead   | ..... | thousand | 2 00  |
| Cocoanuts  | ..... | "        | 2 00  |
| Dried coconut  | ..... | cwt.     | 0 75  |
| Cocunut oil  | ..... | "        | 0 40  |
| Copra  | ..... | "        | 0 75  |
| Elephants (not tuskers), royalty on  | ..... | each     | 200 0 |
| (tuskers), royalty on  | ..... | "        | 300 0 |
| (No elephants may be shipped for export without the production of a permit for their removal from the districts in which they have been captured.) |       |          |       |
| Horns of spotted deer and sambar (excluding ant horns)   | ..... | cwt.     | 14 0  |
| Plumbago, royalty on   | ..... | ad val.  | 3 75  |
| Rubber   | ..... | 100 lbs. | 1 60  |
| Tea  | ..... | "        | 1 50  |

#### PROHIBITIONS (OUTWARDS).

By Ord. No. 12 of 1900 the Governor is empowered to prohibit, by Proclamation published in the Government Gazette, the exportation from Ceylon of arms, ammunition, military and naval stores, and such articles as may be made useful for the purpose of increasing the quantity of arms, ammunition, &c. The export of hides, ant horns of spotted deer and sambar is prohibited until further notice.

## SOUTH AFRICAN CUSTOMS UNION

Money, Weights, and Measures same as Great Britain.

#### CUSTOMS TARIFF ACT No. 26 of 1914.

Be it enacted by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

1. Subject to the exemptions and to any suspensions, rates and conditions permitted or provided by or under the authority of this Act, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid for the benefit of the Consolidated Revenue Fund, customs duties in respect of goods imported into the Union according to the tariff set out in the First Schedule to this Act.

2. The goods described in Class V. of the said First Schedule shall be admitted into the Union free of customs duty.

3. In respect of any goods which, being grown, produced or manufactured in the United Kingdom are imported therefrom for consumption in the Union, a rebate of customs duties shall be allowed as follows:—

(a) In the case of goods charged with customs duty under Class I., in the First Schedule to this Act, the rebate shall be the amount or percentage shown in the third column thereof opposite the particular item charged;

(b) in the case of goods charged with customs duties under any other class in that Schedule, the rebate shall be as and when indicated by note at the end of the particular class;

Provided that:—

(i.) the manufactured goods in respect of which the rebate shall be allowed shall be *bona fide* manufactured in the United Kingdom; and

(ii.) in the event of any question arising as to whether any goods are entitled to any such rebate, the decision of the Minister in whom the control of the Customs department is vested shall be final.

4. Such a rebate as is provided in the last preceding section shall be allowed *mutatis mutandis* under the circumstances and conditions in the section described in respect of goods which are grown, produced or manufactured in any British Possession in which an equivalent rebate is allowed reciprocally in respect of goods imported into that Possession from the Union.

The particular British Possession in respect of which such a rebate may be allowed under this section shall be from time to time notified by the Governor-General by proclamation in the *Gazette*, together with the date as from which the rebate will take effect.

5. A rebate of customs duty shall be allowed in respect of the following goods:—

(a) Wines and spirits for the use of the Governor-General;

(b) the goods for the use of the members of His Majesty's regular naval or military forces;

(c) soap or other like substances for use in connection with the industry of wool washing.

In the case of goods mentioned in paragraph (b) an allowance per member may be made in lieu of the rebate.

6. The Governor-General may, by proclamation in the *Gazette* declare:—

(a) that when goods which have been imported into the Union are exported therefrom to a country specified in the proclamation a rebate shall be allowed or a refund made of the duty which was levied on the importation;

(b) that when any article manufactured in the Union is exported therefrom, a rebate shall be allowed or a refund made of the duty in respect of materials (whether raw, semi-manufactured or manufactured) used in the manufacture of that article;

(c) that, in respect of goods purchased by the Customs and Harbours Administration from stock, a rebate shall be allowed to that Administration of the duty paid by the importer on the importation of those goods or, in lieu of such rebate, that an annual payment shall be made to that Administration out of the Consolidated Revenue Fund;

(d) that there may be allowed a rebate or refund of the duty which would be payable in respect of articles (not being private wearing apparel or effects, food or drink, or tobacco in any form) for the official or private use of consuls who are subjects of the Governments represented by them and are not engaged in any other business, profession, or occupation in the Union;

(e) that, in respect of *bona fide* samples imported by commercial travellers or by representatives of foreign business undertakings, a refund shall be made of the duty paid upon the export of those samples;

(f) that, in respect of goods not intended for consumption in the Union but imported thereinto by *bona fide* tourists for their own personal use while touring therein, a refund shall be made of the duty paid upon the export of those goods.

7. For the purpose of estimating the amount of customs duty whenever levied on goods *ad valorem* and for the purpose of the declaration and cash which may be required by law or regulation in relation to such goods, the question of the value for purposes of duty of those goods

shall be taken to be the true current value for home consumption in the open market of similar goods in the principal markets of the country from which the goods were imported, and the cost of packing and carriage to the port of shipment and the cost of packing and packages, but not including agency commission when such commission does not exceed five per cent.: Provided that in no case shall the value for purposes of duty, as in this section defined, be less than the cost of the goods to the importer at the port of shipment.

8. Anything to the contrary notwithstanding in this Act contained, the following provisions shall be in force in respect of the charging, levying, collecting and payment of customs duty:—

(1) In the case of goods imported into the Union of a class or kind made or produced in the Union, if the export or actual selling price to an importer in the Union be less than the true current value for home consumption in the usual and ordinary course in the country from which they were exported to the Union at the time of their exportation thereto, there may, in addition to the duties otherwise prescribed, be charged, levied, collected and paid on those goods on importation into the Union a special customs duty (or dumping duty) equal to the difference between the said selling price of the goods for export and the true current value thereof for home consumption as defined in this Act: Provided that the special customs duty (or dumping duty) shall not in any case exceed fifteen per cent. *ad valorem*.

(2) When a bounty is granted in the country of origin on any goods, of a class or kind made or produced in the Union an additional customs duty equal to the amount of such bounty may be charged, levied, and collected upon the importation of those goods into the Union.

(3) The goods in respect of which there may be charged, levied and collected any special (or dumping) customs duty under sub-section (1) or any additional customs duty under sub-section (2) shall be

(a) from time to time determined by the Governor-General and notified by him by proclamation in the *Gazette*, together with the date as from which such date shall not be less than six weeks after the publication of the proclamation.

9. Whenever goods are imported into the Union under such circumstances or conditions as render it difficult to determine the value thereof for purposes of duty because:—

(a) those goods are not sold for use or consumption in the country of origin or production; or

(b) a hiring of those goods or the right of using the same, but not the right of property therein, is sold or given; or

(c) any royalty imposed on those goods is uncertain or is not from other causes a reliable means of estimating the value of the goods; or

(d) those goods are usually or exclusively sold by or to agents or by subscription; or

(e) those goods are sold or imported in or under any other unusual or peculiar manner or condition;

the Commissioner may determine the value of those goods for purposes of duty, and the value so determined shall, unless otherwise provided, and subject always to the right of appeal to the Minister, be the value upon which the duty on those goods shall be computed and levied.

10. Notwithstanding anything to the contrary contained in this Act or any other law, the customs duties determined by law in respect of the importation of goods into the Union shall not be payable in respect of the goods imported into or through the port of settlements of Walvis Bay.

(2) The port of settlement of Walvis Bay shall be deemed to be a foreign port in respect of the importation thereinto or exportation thereto of all goods which are not grown, produced or manufactured in the Union.

11. The Governor-General may enter into an agreement with the Government of any territory in South Africa, being a portion of the British Dominions or under the protection of the Crown, providing:—

(a) that goods grown, produced or manufactured in that territory shall be admitted into that territory free of customs duty, and that goods grown, produced or manufactured in that territory shall be admitted into the Union free of customs duty;

(b) that one party to the agreement shall collect on behalf of the other party the customs duties imposed in respect of goods which, having been imported into its territory, are removed into the territory of the other party.

Every such agreement shall provide that in the event of an excise duty or surtax being imposed on any goods grown, produced or manufactured in or exported from the territory of one of the parties, a corresponding duty or surtax shall be levied on like goods, which, having been grown, produced or manufactured in or imported into the territory of the other party to the agreement, are imported into the Union.

12. The annual licence of duty authorised by law in respect of a warehouse appointed and licensed under section 5 of the Customs Management Act, 1913, or any amendment thereof shall be twenty pounds, and 20 mch



of any other law as prescribes a different amount as licence duty in respect of such a warehouse is hereby repealed.

13. (1) All the provisions of the Customs Management Act, 1913, shall be deemed to be incorporated in this Act and in the interpretation of section *twenty-two* of that Act as read with this Act and the regulations made thereunder, "an agreement for the sale or delivery of an article" shall include an agreement for the hiring of that article and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the article is hired.

(2) Any expression to which a meaning has been assigned in and for the purposes of the Customs Management Act, 1913, shall, when used in this Act or any regulations made thereunder bear that meaning, unless the context otherwise requires.

14. The Governor-General may make regulations, not inconsistent with this Act or any other law, as to all or any of the following matters, namely—

- (a) the conditions under which goods the duties in respect whereof are suspended under the authority of this Act may be imported into, or removed from one place to another within the Union;
- (b) the conditions under which rebates which may be allowed or refunds which may be made by or under the authority of this Act shall be allowed;
- (c) the conditions under which removal from or into the Union may take place of goods which are subject to any agreement made under this Act with the Government of any territory;
- (d) the conditions under which the transit through the Union may take place of goods the importation of which into the Union is prohibited or restricted under any law,

and generally for the better carrying out of the objects and purposes of this Act.

The regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *one hundred and sixteen* of the Customs Management Act, 1913, incorporated in this Act.

15. The laws specified in the Second Schedule to this Act are hereby repealed to the extent set out in the fourth column thereof.

| Article. | Duty.   | Rebate upon goods of the United Kingdom and re-circulating British Colonies. |
|----------|---------|--|
|          | £ s. d. | £ s. d.  |

#### CLASS I.—SPECIAL RATES.

1 Acetic and pyroigneous acids and extracts, essences of vinegar of any strength, not exceeding the strength of proof—

(a) In bottles or other vessels of a capacity of not more than one Imp. quart . . . Per Imp. gall.

(b) In larger vessels . . . . .

and in addition in other cases, for each degree of strength in excess of the strength of proof . . . . . Per degree

NOTE.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs Authorities.

2 Ale, beer, and cider; all kinds of strength exceeding 3% of proof spirit . . . Per Imp. gall.

3 Animals:

(a) Cattle for slaughter . . . . . Each

(b) Sheep for slaughter . . . . .

(c) Mules and geldings . . . . .

4 Beads . . . . . Per lb.

or 25% *ad val.* whichever case may be.

5 Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (including detonators); and collodion cotton, not intended for manufacturing purposes . . . Per lb.

6 Butter . . . . .

7 Butterine, margarine, ghee, and other substitutes for butter, compound lard, cottonseed, nuttose, and other similar substances for use as food or for cooking . . . Per lb.

8 Candles . . . . . Per 100 lbs.

9 Carbide of calcium . . . . .

10 Cards, playing . . . . . Per pack

(And in addition 15% *ad val.*)

11 Cement for building purposes . . . Per 100 lbs.

(b) Cocoa beans, raw . . . . . Free.

(c) Cocoa nibs and shells . . . Per lb.

(d) Cocoa mass, paste or slab, unsweetened and cocoa butter . . . Per lb.

(e) Cocoa of chocolate unsweetened, including cocoa beans roasted and crushed, cocoa and chocolate mixed with milk or other food substance . . . Per lb.

12 Coffee:

(a) Raw . . . . .

(b) Roasted or ground . . . . .

(c) Mixed . . . . .

13 Confectionery, plain or fancy, of all kinds, compounded, made or preserved with sugar: sweetened cocoa or chocolate, honey, jam, jelly, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger or chow chow: bon bons, surprise packets and crackers . . . . . Per lb.

NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.

14 Corn and grain:

(a) Wheat:

(1) In the grain . . . . . Per 100 lbs.

(2) Ground or otherwise prepared . . .

(3) Bran, wheat . . . . .

(b) Barley, buckwheat, kaffir corn, maize, millet, oats, and rye:

(1) In the grain or raw . . . . . Per 100 lbs.

(2) Ground, malted or otherwise prepared, including malt . . . . . Per 100 lbs.

(c) Rice . . . . .

Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.

20 Dates . . . . . Per lb.

21 Eggs . . . . .

22 Films for bioscopes and cinematographs . . Per 100 feet

23 Fish, not being of South African taking . . Per lb.

24 Fodder:

(a) Hay, lucerne, oat-hay, oil-cake, and other fodder not otherwise described . . . Per 100 lbs.

25 Fruits: (a) Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied . . . . . Per lb.

(b) Dried of all kinds, including almonds and nuts . . . . . Per lb.

26 Gunpowder and other explosives suitable for use in firearms . . . . . Per lb.

(And in addition 15% *ad val.*)

26a Fuse, excepting electric . . . . . Per lb.

27 Guns and gun-barrels, firearms:

(a) Single . . . . . Per barrel

(b) Double and other . . . . .

(And in either case in addition 15% *ad val.*)

28 Lard . . . . . Per lb.

29 Leather, adulterated or imitated . . . . .

30 Matches: (a) Wooden: in boxes or packages of not more than 100 matches . . Per gross of boxes

or packages

In boxes containing more than 100, but not more than 200 matches . . . Per gross of boxes or packages

And for every 100 additional matches, in boxes or packages . . . Per gross of 100 matches

(b) Fuses, veins, or wax matches, or other patent lights used as such in boxes or packages containing not more than 50 . . Per gross of boxes or packages

To boxes or packages of more than 50, but not more than 100 . . Per gross of boxes or packages

And for every 50 additional, in boxes or packages . . . Per gross of 50 matches

Match splints to be classed, and pay duty, as matches.

31 Meats, meat fats, soups, and other similar substances used as food, but not including extracts and essences or tallow . . . Per lb.

32 Milk, condensed, desiccated, or preserved milk or cream:

(a) Full cream . . . . . Per 100 lbs.

(b) Skimmed or separated . . . . . Per lb.

33 Motor spirit, namely benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally . . . Per Imp. gall.

34 Oils, lubricating, n.e.s. . . . .

35 Oils, mineral, illuminating and burning, having a specific gravity of less than .900 at 60° Fahrenheit and a flashing point of less than 150° Fahrenheit . . . . . Per Imp. gall.

36 Onions and garlic not preserved . . . Per lb.

5 Leather, other than road, morocco, patent, camellid and fancy leather and value thereon, shall be deemed to be ad valorem if it contains:

(1) When vegetable tanned: (a) over 2% of mineral ash; (b) over 1% of glucose; (c) any barium or lead salt; (d) any magnesium sulphate.

(2) When mineral or combination tanned: (a) over 1% mineral ash; other than tanning agent; (b) any glucose; (c) any barium or lead salt; (d) any magnesium sulphate.

Article.

Duty.

Rebate upon goods of the United Kingdom and re-circulating British Colonies.

£ s. d. £ s. d.

18 Confectionery, plain or fancy, of all kinds, compounded, made or preserved with sugar: sweetened cocoa or chocolate, honey, jam, jelly, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger or chow chow: bon bons, surprise packets and crackers . . . . . Per lb.

NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.

19 Corn and grain:

(a) Wheat:

(1) In the grain . . . . . Per 100 lbs.

(2) Ground or otherwise prepared . . .

(3) Bran, wheat . . . . .

(b) Barley, buckwheat, kaffir corn, maize, millet, oats, and rye:

(1) In the grain or raw . . . . . Per 100 lbs.

(2) Ground, malted or otherwise prepared, including malt . . . . . Per 100 lbs.

(c) Rice . . . . .

Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.

20 Dates . . . . . Per lb.

21 Eggs . . . . .

22 Films for bioscopes and cinematographs . . Per 100 feet

23 Fish, not being of South African taking . . Per lb.

24 Fodder:

(a) Hay, lucerne, oat-hay, oil-cake, and other fodder not otherwise described . . . Per 100 lbs.

25 Fruits: (a) Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied . . . . . Per lb.

(b) Dried of all kinds, including almonds and nuts . . . . . Per lb.

26 Gunpowder and other explosives suitable for use in firearms . . . . . Per lb.

(And in addition 15% *ad val.*)

26a Fuse, excepting electric . . . . . Per lb.

27 Guns and gun-barrels, firearms:

(a) Single . . . . . Per barrel

(b) Double and other . . . . .

(And in either case in addition 15% *ad val.*)

28 Lard . . . . . Per lb.

29 Leather, adulterated or imitated . . . . .

30 Matches: (a) Wooden: in boxes or packages of not more than 100 matches . . Per gross of boxes

or packages

In boxes containing more than 100, but not more than 200 matches . . . Per gross of boxes or packages

And for every 100 additional matches, in boxes or packages . . . Per gross of 100 matches

(b) Fuses, veins, or wax matches, or other patent lights used as such in boxes or packages containing not more than 50 . . Per gross of boxes or packages

To boxes or packages of more than 50, but not more than 100 . . Per gross of boxes or packages

And for every 50 additional, in boxes or packages . . . Per gross of 50 matches

Match splints to be classed, and pay duty, as matches.

31 Meats, meat fats, soups, and other similar substances used as food, but not including extracts and essences or tallow . . . Per lb.

32 Milk, condensed, desiccated, or preserved milk or cream:

(a) Full cream . . . . . Per 100 lbs.

(b) Skimmed or separated . . . . . Per lb.

33 Motor spirit, namely benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally . . . Per Imp. gall.

34 Oils, lubricating, n.e.s. . . . .

35 Oils, mineral, illuminating and burning, having a specific gravity of less than .900 at 60° Fahrenheit and a flashing point of less than 150° Fahrenheit . . . . . Per Imp. gall.

36 Onions and garlic not preserved . . . Per lb.

proof spirit.

- 56 Microscope, micrometer, cinematograph, photographs, gramophones, and records therefor.
- 57 Biscuits, cakes, puddings, and pastry.
- 58 Blankets and sheets, or rugs, cotton, hair or woollen, or manufactures of cotton, hair or wool commonly used as blankets or rugs, padded quilts, and coats, jackets or other apparel made of blanketing or linize, not elsewhere enumerated.
- 59 Beds, except bath.
- 60 Clothing, bespoke, or made by a tailor or dressmaker, to the order of an individual (not including underclothing).
- 61 Extracts and essences of all kinds for food, flavouring or perfumery, not elsewhere enumerated, including concentrated soup.
- 62 Linen-works of all descriptions, including cut or imitation.
- 63 Glycerine, distilled, not in bulk.
- 64 Gold and silver plate and gold and silver plated ware.
- 65 Harness and saddlery.
- 66 Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted; completed watches or parts of any article of jewellery, imitation or otherwise; watches and watch cases, and the set up mechanism or movements thereof; ornamental hat pins, ornamental hair-pins and ornamental brooches; bead necklaces and muff chains and similar articles of adornment.
- 67 Leather-pieces, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather; not including fancy hand bags.
- 68 Medicinal preparations, not elsewhere enumerated, other than pills imported in packages not for direct sale retail to the public, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies.
- 69 Oils, essential or perfumed, including eucalyptus.
- 70 Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated.
- 71 Porcelain-ware, including pipes, ponches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters and snuff boxes (mirror).
- 72 Saw-ies.

*Note.*—Three per cent. *ad valorem* will be related on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.

#### CLASS IV.—3 per cent. *ad valorem*.

- 73 Acetylene gas lamps, metal parts for the manufacture of.
- 74 Ambulance materials, imported by recognised associations, corps, or hospitals, lawfully established for instruction or drill in aid and to the wounded.
- 75 Ammonium, anhydrous, carbonate, chloride (sal-ammoniac) and nitrate, in bulk.
- 76 Asbestos packing and boiler compositions.
- 77 Assay apparatus for dry assaying and assay mabor.
- 78 Bands and belting of all kinds for driving machinery, boiler tubes, and rolling mills, in bulk.
- 79 Barges and pumice, in bulk.
- 80 Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus, including brattice cloth but not including cotton matting.
- 81 Bolts, nuts, rivets, screws, nails and washers. and brass and iron tips and caps for bolts and screws.
- 82 Book-binders' requisites, namely, boards, cloth, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.
- 83 Bottles and jars of common glass or earthenware, and bottles ordinarily used for venerated waters, empty.
- 84 Calcium: carbonate, caustic, chloride, chlorate, bi-sulphite, in bulk.
- 85 Canvas in the piece, not less than 8 ozs. in weight per yard of 28½ inches width.
- 86 Carbonic acid gas.
- 87 Cement, liquid, for tube mills.
- 88 Chains for hoisting.
- 89 Chimneys, metal (smoke stacks).
- 90 Collodion cotton and glycerine, other than crude, and kieselguhr, in bulk for manufacturing purposes, in bulk.
- 91 Confectionaries' requisites, namely, moulding starch, gelatine (animal or vegetable) and unsweetened desiccated coconut, in bulk.
- 92 Corks and bungs, and corkwood unmanufactured.
- 93 Cranes, elevators and shears.
- 94 Crucibles, cupels, cupelling furnaces; graphite, ingot moulds, retorts and furnaces for roasting minerals.
- 95 Cyanide of potassium and of sodium, sulpho-cyanide of potassium, sodium and calcium.
- 96 Deinfecants, in bulk, provided they are of a standard approved by the Commissioner of Customs.
- 97 Emery, in bulk, emery cloth and paper, emery wheels and sand paper.
- 98 Rubbers, cranks, and similar substances for building purposes.
- 99 Ferro-silicon, in bulk.
- 100 Fire clay and terra alba.
- 101 Fire escapes and fire extinguishing appliances and apparatus.
- 102 Fruits, fresh or green, including coconuts.
- 103 Glue, in bulk.
- 104 Gypsum (sulphate of lime or plaster of paris), in bulk.
- 105 Hair: hog, camel and badger, for broom and brush making.
- 106 Hair-dress and springs for furniture.
- 107 Hops.
- 108 Hose, transmission; radiator hose connections.
- 109 Hubs, rims, spokes, fellos, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods.
- 110 India rubber, unmanufactured.
- 111 Jacks, screw, hydraulic and lifting (all).
- 112 Lances, tubes and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.
- 113 Leather: patent, enamelled, roan and morocco, pig skin in the piece and valve hide; imitation leatherette, including pegmold, rexine and similar articles used for upholstery.
- 114 Life: power, including the gates.
- 115 Machinery:—(a) machinery apparatus, appliances and implements (not including material, rollers, mechanics' tools, domestic machines, or lathes) for agricultural, manufacturing, mining, book-binding, printing, and other industrial purposes; (b) Machinery apparatus, appliances and implements and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by gas or electric power, but not including electroliers, lamp lamps or fancy fittings.
- 116a Weir shutters (for irrigation purposes).
- 117 Magnesium sulphate, in bulk.
- 118 Meerschaum, amber and ambersol, in the rough, for making smokers' pipes, pipe-stems other than wooden, and mouth-pieces.
- 119a Aluminium in plain perforated or corrugated sheets, but otherwise unmanufactured.
- 119b Brass, copper and composition metal: plain or perforated sheets, but otherwise unmanufactured.
- 119c Iron and steel:
- (1) Rough rolled or partly unmanufactured to be completed or further manufactured in the Union.
- (2) Sheets, plain, perforated, galvanized, corrugated or enamelled.
- (3) Angle, bar, channel, hoop, rod, plate, II, T, and similar iron or steel, not perforated but together or worked up in any way for structural or other purpose, not elsewhere enumerated.
- (4) Lead: bar, pipe, sheet, foil and acetate of; bronze foil (lead foil with bronze casing) is included in this No.
- (5) Tin and copper: bar, plate, sheet, plain or perforated but otherwise unmanufactured.
- (6) Metal of all sorts in bars, blocks, ingots and pigs, and scrap metal, not elsewhere described.
- 120 Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wheels.
- 121 Packing and lagging for engines, machinery, piping and buildings.
- 122 Paper, all paper, including tissue paper, in its original mill ream wrapper, not less in size than 16 inches by 10 inches, when imported in the flat, and paper in reals not less than 9 inches wide, but not including felt or ruled papers, blotting, wall, or sanitary papers.
- 123 Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including meters, cocks, taps and ball cocks, but not including galls, manhole covers and fittings, pressure boxes, down-piping and guttering.
- 124 Potassium and sodium: carbonate, bi-carbonate, caustic and silicate, chloride, bi-chromate, permanganate, red and yellow prussiate of, in bulk.
- 125 Presses: wool, hay, straw and forage.
- 126 Printing, lithographic and ruling ink, roller composition and stamping colours and printers' bronze.
- 127 Railway construction or equipment requisites, as follows:—rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water-tanks, turn tables, permanent or fixed signals, weightbridges and railway lamps.
- 128 Resin and copal gum, in bulk.
- 129 Rope for driving, drilling, and water-boring.
- 130 Saddlery and harness furniture and saddle-trees.
- 131 School furniture and requisites: being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in the Union to be for use in any school.
- 132 Sheet-lead, sleep-slipping powders, materials suitable only for dip and dipping tanks.
- 133 Slates for roofing.
- 134 Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants, or trees.
- 135 Tanks and vats, suitable and intended for mining purposes, and substructures for the same.
- 136 Tar and tar oil, creosote and creosote oil, in bulk.
- 137 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.
- 138 Thread: book and shoe makers', sailmakers' and sailmakers' sewing thread, in bulk.
- 139 Traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines.
- 140 Tramway construction and equipment requisites as follows:—rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, carriages, rollers, water-tanks and turn tables and railless cars (electric) worked by current from overhead wires.
- 141 Vegetables, fresh or green, but not including garlic, potatoes, or onions.
- 142 Water-boring and pumping apparatus, and pumps, not including beer pumps.
- 143 Wire.
- 144 Wire netting for fencing: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing; and rail tree netting.
- 145 Wire rope.
- 146 Wood:—(a) unmanufactured; (b) ceiling and flooring boards: planed, tongued and grooved.
- 147 Zinc:—fume, dust and shavings.

*Note.*—The whole of the duties upon this class will be related on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Colonies.

#### CLASS V.—Free.

- 147 Animals, living, not elsewhere enumerated and animals bred in South Africa, imported overland.
- 148 Appointments and uniforms for the military, naval, volunteer or other forces of His Majesty whether Imperial, Union or Colonial.
- 149 Alasses, charts, globe and maps.
- 150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and mineral, and bagging and sacking in the piece.



- 151 Band instruments and stands, *bona fide* property of any Imperial military, naval or any Union or Colonial corps, and not the property of individuals.
- 152 Bones, leathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.
- 153 Books and music, printed, including newspapers and periodicals, not elsewhere enumerated, which are not forgers, unauthorized prints of any British or South African copyright work, the importation of which is prohibited; not being advertisement matter elsewhere enumerated.
- 154 Borax, boracic acid, bromine, litharge, manganese dioxide and quicksilver.
- 155 Bottles and jars of common glass or earthenware, being ordinary trade packages for the goods contained therein, imported full of any article liable to a rated duty only.
- 156 Bullion (in the bar or sheet), coin, specie, bank notes and other paper currency.
- 157 Catalogues or price lists of foreign firms, addressed to importers, merchants or manufacturers, or public libraries and similar institutions.
- 158 Church decorations, altars, band instruments, bells, palls, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.
- 159 Calf, candle wick, cotton, flax, fibre, hock, hemp and jute: raw, waste or unmanufactured.
- 160 Casual uniforms and appointments, and printed official consular stationery.
- 161 Copra.
- 162 Copper:
  - (a) Staves in the rough.
  - (b) Hoop iron or hoop steel, shaped or fashioned.
- 163 Cork dust, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
- 164 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions, for skill or sport; for bravery, good conduct, humanity; for excellence in art, industry, invention, manufactures, learning, science, or for honorable or meritorious public service; or rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement: provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which presented.
- 165 Diagrams, designs, drawings, models and plans.
- 166 Diamonds and other gems, or precious stones, in their rough state.
- 167 Dyes for manufacturing purposes; and substances for tanning, tanning and finishing of leather, including alum.
- 168 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated.
- 169 Fish fry and ova.
- 170 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish of any South African species.
- 171 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures.
- 172 Glycerole, crude, in bulk.
- 173 Ice.
- 174 Life boats, belts and hooks, and other life-saving apparatus.
- 175 Marble, in the rough or sawn.
- 176 Newspapers or supplement editions or part thereof, and intended to be completed and published in the Union.
- 177 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk.
- 178 Oats: palm, palm kernel, cotton seed, whale and cocconut, in bulk, for manufacturing purposes, and under such conditions and regulations as the Customs may prescribe.
- 179 Oil seeds and oils, namely, palm nuts, ground nuts, mafemba beans, soya beans and cotton seed, for the manufacture of oil.
- 180 Paintings, pictures, picture books and etchings, not being advertisements or labels elsewhere enumerated.
- 181 Platform, chloride of, on a platform wire.
- 182 Pabulo stores, imported or taken out of Bond by, and *bona fide* for the role and exclusive use of, the Government of His Britannic Majesty, and of any Government or Government of the Union, provided that the certificate be delivered to the Customs authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any persons not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
- 183 Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds or fodder.
- 184 Sculpture, being original works of art, or replicas thereof.
- 185 Rattans, cane and bamboo, unmanufactured, and ovals.
- 186 Specimens illustrative of natural history and exhibits for public museums or scientific purpose, and antiquities for the same purposes.
- 187 Stone flintings, pebbles and steel balls for tube mills.
- 188 Sulphur and iron pyrites, in bulk.
- 189 Sulphurous anhydride.
- 190 Surgical instruments and appliances.
- 191 Tallow, including vegetable tallow.
- 192 Vaccine virus, remnet, toxin and serum.
- 193 Wax, viz., paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
- 194 Wood meal and wood pulp.

#### CLASS VI.—General *ad Valorem* Rate—20 per cent.

- 195 All goods, wares, and merchandise not elsewhere charged with duty and not enumerated in the Free List, and not prohibited to be imported into the Union, shall be charged with a duty of 20 % *ad valorem*.

NOTE.—3 per cent. *ad valorem* will be rebated on goods the growth, produce or manufacture of the United Kingdom and reciprocating British Colonies.

#### Rebate of Customs Duties on goods and articles the growth, produce or manufacture of the United Kingdom or reciprocating British Possessions.

(Section IV, of Act No. 26 of 1914.)

The rebate of Customs duties referred to in the above-mentioned Section of the Customs Tariff Act, 1914, shall not be granted unless the person claiming the same shall on importation and due entry into the Union produce to the proper officer of Customs at the election of the latter:

1. A certificate by the suppliers or manufacturers, as the case may be, on the form prescribed hereunder, or
2. Such other or further evidence as such officer of Customs may require, proving that the goods are *bona fide* grown, produced or manufactured in the United Kingdom or a reciprocating British Possession.
3. The certificate hereinafter referred to shall be written, printed or stamped on the invoice or attached thereto.
4. If the certificate is not written, printed or stamped on the invoice, such particulars of the goods must be shown on such certificate as will satisfy the officers of Customs of the identity of the documents.
5. The certificate will be waived in the case of postal packages not exceeding 10*l.* in value, if the contents of such packages are not merchandise for sale—provided, however, that such packages shall have endorsed on them a certificate in the form attached hereto, which certificate shall be signed in the presence of the post office of the country whence the package was shipped direct to the Union.

Form of Certificate prescribed to obtain a rebate of Customs duties on goods and articles the growth, produce or manufacture of the United Kingdom, or reciprocating British Possessions:—

I, ....., the supplier (manufacturer) of the articles included in this invoice have the means of knowing, and do hereby certify that the said invoice from myself to ....., and amounting to ....., is true and correct: and that all the articles included in the said invoice are *bona fide* the growth, produce or manufacture of ....., and that the material portion of the labour of that country has entered into the production of every manufactured article included in the said invoice to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to the Union. (Signed).....

Dated this.....day of.....19.....

When this certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorised to do so.

Certificates to be endorsed on postal packages not exceeding 10*l.* in value, the contents of which are not merchandise for sale. Every article included in the export of such packages one-fourth of its present value is *bona fide* the produce or manufacture of the.....

Dated at.....19.....

In the presence of.....Postal Officer.

Under a Proclamation, dated 3rd July, 1914, issued under section 6 of the "Customs Tariff Act, 1914," it is provided that, from the above-mentioned date, the following rebates and refunds of duty will be allowed, under certain prescribed regulations, on:

- (a) Goods, in respect of which duty has been paid on importation into the Union, on removal to South-West Africa, and to the Belgian Congo;
- (b) Raw, semi-manufactured, or manufactured materials used in the manufacture of dynamite and like explosives, on its export from the Union;
- (c) Boxes, wooden, imported into the Union in pieces or in shooks, put together therein and re-exported as the containers of Union produce or manufacture;
- (d) Goods (not being private wearing apparel, or effects, food or drink, or tobacco in any form) imported for the official or private use of all Consuls who are subjects of the Government represented by them and are not engaged in any other business, profession or occupation in the Union;
- (e) Samples imported by commercial travellers or representatives of foreign business undertakings, on re-export from the Union;
- (f) Goods (not for consumption in the Union) imported by tourists for their own personal use, on the export thereof.

The Regulations which have been prescribed with regard to the rebates and refunds of duty allowed on various articles on importation into, or removal from, the Union are laid down under Government Notice No. 1084, dated 7th July, 1914, as follows:—

#### REBATE OF THE CUSTOMS DUTIES ORIGINALLY PAID ON GOODS WHICH ARE SUBSEQUENTLY REMOVED TO OTHER PLACES.

(Section 6, of Act No. 26, of 1914.)

1. When a remorer, at a place where Customs officers are stationed, desires to remove and obtain a rebate of duty on any goods in respect of which duty has been paid at any place in the Union, he shall deliver to the Principal Officer of Customs, at the place whence the goods are to be removed, an application for rebate, in the prescribed form, in triplicate specifying—

- (1) the name of the importer;
- (2) the place from which the goods were imported;
- (3) the name of the country of the growth, manufacture, or production;
- (4) the particulars, nature, quantity and original value of the goods;
- (5) the description of the packages;
- (6) the original marks and numbers;
- (7) the amount of duty paid;
- (8) the date and place of payment of duty;
- (9) the name and address of the consignee;
- (10) the route and mode of carriage.

2. The goods shall not be removed until they have been examined, with original and forwarding invoices and the application for rebate, by the proper Customs officer, so that he can give a certificate of accuracy. The examination can only be allowed to take place before the hour of 9 a.m. or after the hour of 4.30 p.m.

3. The applicant must pay the expenses of the Customs officer at the rates approved by regulations governing attendance of officers of Customs.

4. The packages must be sealed prior to dispatch.

5. A declaration signed by the consignee in the country of destination and countersigned by the proper officer of Customs therein, that the goods have actually been received by him, must be produced.

# REFUND OF DUTY ON RAW, SEMI-MANUFACTURED, OR MANUFACTURED MATERIAL.

(Section 6, of Act No. 26, of 1914.)

1. A refund of the duties originally paid on raw, semi-manufactured or manufactured materials used in the manufacture of explosives within the Union shall be made when such explosives are exported to a place outside the Union, provided the following conditions are complied with:—

The applicant for a refund of such duties shall furnish the Commissioner of Customs with—

- (a) the quantity and value of the materials originally imported;
- (b) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
- (c) the quantity and value of material used in the explosives manufactured;
- (d) the name of the explosive manufactured, and the quantity thereof;
- (e) proof of the due export thereof,

and shall make and subscribe to a solemn declaration as to the correctness of the information supplied.

The applicant shall also keep proper books showing the proportions of datable ingredients used in the making of the different kinds of explosive compounds manufactured, and such books shall be open to the inspection of the Commissioner of Customs, or his deputy, at all times.

The Commissioner of Customs may require that imported articles on which it is proposed to claim a refund of duty shall be separately stored.

2. A refund of the duties originally paid on boxes, wooden, imported into the Union in pieces or in shooks, put together therein, and re-exported as the containers of Union produce or manufactures, shall be made provided the following conditions are complied with:—

The applicant for the refund of duty shall furnish the Commissioner with—

- (a) the name of the importing vessel, and the number and date of the entry on which duty was originally paid;
- (b) the separate numbers, sizes, and values of the boxes as represented in the number of pieces or shooks originally imported, and the separate numbers, sizes, and values of the boxes exported as containers of Union produce or manufactures;
- (c) the name of the exporting vessel and the number and date of the export bill of entry;
- (d) proof of shipment.

## REBATE OF DUTY ON GOODS IMPORTED BY CONSULS.

(Section 6, of Act No. 26, of 1914.)

All goods (not being private wearing apparel and effects, food or drink, or tobacco in any form) for the official or private use of Consuls shall be admitted into the Union under a rebate of the full duties payable thereon, on a certificate under the hand of such Consul that the goods on which the exemption from duty is claimed are solely for his personal use (as the case may be) and upon an undertaking by him that, if the goods are sold or otherwise disposed of in the Union, the duty related will be forthwith paid to the Commissioner of Customs.

## COMMERCIAL TRAVELLERS: REFUND OF DUTY ON SAMPLES RE-EXPORTED.

(Section 6, of Act No. 26, of 1914.)

In order to obtain a refund of the duty originally paid on *bona fide* travellers' samples on the re-export thereof, the following conditions must be complied with:—

- (a) The samples in question must be re-exported within twelve months of the date of importation.
- (b) Due notice must be given of the intended shipment to the Collector of Customs at the port of export.
- (c) The original invoices bearing the date stamp of the Customs officer who verified the importation of the samples in question must be produced and every facility for the examination of the goods shown thereon must be given. The containing packages shall therefor be sealed by the Customs officer.
- (d) A certificate must be produced from a proper officer of Customs to the effect that the packages have been duly shipped and that the Customs seals were intact.

## TOURISTS: REFUND OF THE DUTY PAID ON PERSONAL EFFECTS, FIRE-ARMS, MOTOR CARS, ETC., OF.

A refund of the duty originally paid will be made on all articles not intended for consumption in the Union imported by *bona fide* tourists for their use, convenience or comfort while in the Colony, under the following conditions:—

- (a) The goods or articles must be re-exported within a period of six months from the date of importation.
- (b) Due notice must be given to the collector of customs at the port of shipment of the intention to re-export the articles on which a refund of duty will be claimed, and at the same time the owner must produce proof of the original payment of duty.
- (c) A certificate must be produced from a proper officer of Customs that the goods referred to therein have been duly shipped.

## WINES AND SPIRITS FOR THE USE OF THE GOVERNOR-GENERAL.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty shall be allowed on wines and spirits imported by or taken out of bond for the use of the Governor-General.

## REFRAT OF DUTY ON ARTICLES IMPORTED BY THE COMMANDER-IN-CHIEF OF HIS MAJESTY'S IMPERIAL MILITARY FORCES STATIONED IN THE UNION.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty payable thereon shall be allowed any article imported by or taken out of bond for the personal use of the Commander-in-Chief of the Imperial Military Forces stationed in the Union, on production of the following certificate:—

I, ..... the Commander-in-Chief of His Majesty's Imperial Military Forces stationed in the Union of South Africa, do hereby certify that the articles as enumerated hereunder are intended solely for my personal use, and I undertake, if any of these articles are sold or otherwise disposed of in the Union, to forthwith pay the duty thereon to the Commissioner of Customs.

## ALLOWANCE IN LIEU OF A REBATE OF DUTY TO MEMBERS OF HIS MAJESTY'S MILITARY FORCES.

(Section 5, of Act No. 26, of 1914.)

An allowance at the rate of £5 per annum for each member thereof stationed in the Union shall be paid to the approved representative of His Majesty's Regular Military Forces, in lieu of a rebate of duty on goods imported or taken out of bond (not being Public Stores, the property of the Imperial Government) for the use or consumption of such members, on a certificate under the hand of the Commander-in-Chief that the total number of such members were actually in garrison in the Union during the period for which the allowance is claimed.

## REBATE OF DUTY ON GOODS FOR MEMBERS OF HIS MAJESTY'S NAVAL FORCES IN THE UNION.

(Section 5, of Act No. 26, of 1914.)

A rebate of the full duty shall be allowed on all goods and articles imported by or taken out of bond by, members of His Majesty's Naval Forces when intended for use or consumption on board any of His Majesty's ships. The members importing or taking out of bond any goods or articles shall declare them to be for consumption or use on board the ship he is serving on, and shall undertake not to land the same without the permission of the Collector of Customs, and the payment to him of the duty levied thereon.

## REBATE OF DUTY ON SOAP AND OTHER LIKE SUBSTANCES USED IN CONNECTION WITH THE INDUSTRY OF WOOLWASHING.

(Section 5, of Act No. 26, of 1914.)

The soap or other like substance on which the rebate will be claimed shall on first entry thereof or on delivery from the bonded warehouse, be fully duty paid, and the wool-washer shall at the same time subscribe to a declaration on the bill of entry clearly setting forth that the soap or other like substance is entered for and to be used exclusively in connection with the industry of woolwashing, and that no portion of such soap or other like substance shall be used for any other purpose whatsoever. The soap or other like substance shall be removed direct from the ship's side, or warehouse, to the wool-washery, and shall be stored in a separate room. The wool-washer shall provide and keep a stock book showing clearly all receipts and deliveries and details in connection with the use of such soap or other like substance, and such book and the stock of soap or other like substance on hand shall be open at all times to the inspection of a duly authorised officer. The rebate of duty claimed shall not be allowed until proof has been given to the satisfaction of the Commissioner of Customs that the soap or other like substance has been used exclusively for the purpose for which it was entered and declared.

## THE REMOVAL OF PROHIBITED GOODS AND GOODS ON WHICH THE DUTY MAY BE SUSPENDED.

(Section 14, of Act No. 26, of 1914.)

Goods that are prohibited to be imported into the Union, and not prohibited to be imported into any territory outside the Union, and goods upon which the duties may have been suspended in the Union, shall be removed to any such territory in bond, and be subject to the regulations framed under Act No. 9 of 1913, regarding the removal of goods in bond.

## REMOVAL OF GOODS BETWEEN THE UNION AND RHODESIA.

Regulations are also prescribed, in much detail, regarding the removal of goods between the Union of South Africa and the Territories of Northern and Southern Rhodesia.

## REVISED CUSTOMS BILLS OF ENTRY.

Under a further Government Notice (No. 1085) of 7th July, 1914, certain Bills of Entry prescribed in accordance with the provisions of Section 118 of the Customs Management Act, 1913, and the Government Notice No. 1064 of 1913, are revised, with effect from the above-mentioned date.

Act No. 10, of 1907, to Prohibit the Export of Ostriches and Ostrich Eggs [Pronounced on 20th August, 1907.]

(The Cape of Good Hope Government Gazette Extraordinary of 29th August, 1907.)

[NOTE.—The provisions of the above Act is likewise applicable to Natal, Orange Free State and Southern Rhodesia.]

Whereas it is desirable to prohibit the exportation of ostriches' and ostrich eggs from this Colony: Be it therefore enacted by the Governor of the Cape of Good Hope, with the advice and consent of the Legislative Council and the House of Assembly thereof, as follows:

1.—Act No. 24 of 1884, intitled the "Ostrich Export Duty Act, 1884," is hereby repealed.

2.—It shall not be lawful to export any ostrich or ostrich egg, except as hereinafter provided, to any place beyond the limits of this Colony or to any country separated therefrom by sea, provided, however, that this prohibition shall not apply to the export of any ostrich or ostrich egg to any neighbouring Colony or State which shall, by its own Legislature, have similarly prohibited the exportation of ostriches and ostrich eggs, subject to the aforesaid exemption to any neighbouring Colony or State, and under a penalty not less than that provided for by the Act.

3.—Every person who shall contravene the provisions of this Act by exporting any ostrich or ostrich egg (except as hereinafter excepted), shall on conviction be liable to imprisonment with or without hard labour for any term not less than twelve months nor more than two years.

4.—All penalties under this Act may be enforced in the Court of the Resident Magistrate of the District in which the offence was committed.

5.—This Act may be cited for all purposes as the "Ostrich Export Prohibition Act, 1907."

## SOUTHERN RHODESIA

## TARIFF OF CUSTOMS DUTIES.

## CLASS I.—SPECIAL RATES.

| Articles.   | Rates of Import Duty.                               |   |   |
|---|---|---|---|
|   | Under the British Preferential Tariff.              |   | On Goods the Produce of any one-reciprocal British Possessions. |
|   | £ s. d.   | £ s. d.   | £ s. d.   |
| 1 Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength, not exceeding the strength of proof:—<br>(a) In bottles or other vessels of a capacity of not more than 1 imperial quart<br>per imperial gallon<br>(b) In larger vessels<br>per imperial gallon<br>and in addition, in either case, for each degree of strength in excess of the strength of proof, per degree<br>(The maximum rate upon British is 3s. per gallon.)<br>NOTE.—Proof will be held to be equal to 6 % of absolute acid and shall be determined in the manner prescribed by the Customs Authorities. | 0 1 7   | 0 1 6   | 0 1 6   |
| 2 Ale, beer and cider; all kinds of strength, exceeding 3 % of proof spirit, per imperial gallon:—<br>(a) In bottles or other vessels of a capacity of not more than 1 imperial quart<br>(b) In larger vessels<br>per imperial gallon<br>(The maximum rate upon British is 3d. per lb.)<br>NOTE.—Proof will be held to be equal to 6 % of absolute acid and shall be determined in the manner prescribed by the Customs Authorities.  | 0 2 6   | 0 2 0   | 0 2 6   |
| 3 Animals:—<br>(a) Cattle for slaughter, each<br>(b) Sheep for slaughter, each<br>(c) Mules and geldings, each<br>(d) Beasts<br>per lb.<br>(The maximum rate upon British is 3d. per lb.)<br>(or per £100 <i>ad val.</i> whichever shall be the greater).   | 1 10 0<br>0 5 0<br>1 0 0<br>0 0 6                   | 1 10 0<br>0 5 0<br>1 0 0<br>0 0 3                       | 1 10 0<br>0 5 0<br>1 0 0<br>0 0 3                               |
| 4 Explosive compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators); and collodion cotton not intended for manufacturing purposes, per lb.   | 0 0 2   | 0 0 2   | 0 0 2   |
| 5 Butter<br>per lb.   | 0 0 2   | 0 0 2   | 0 0 2   |
| 6 (a) Butter, margarine, ghee and other substitutes for butter<br>per lb.<br>(b) Compound hard, cottonseed, nutcase and other similar substances for use as food or for cooking<br>per lb.<br>8 Candles<br>per 100 lbs.<br>9 Candles, playing<br>per pack<br>(and in addition per £100 <i>ad val.</i> )<br>10 Cement for building purposes<br>per 100 lbs.  | 0 0 3<br>0 0 3<br>0 5 0<br>15 0 0<br>0 1 3          | 0 0 3<br>0 0 2<br>0 4 2<br>20 % <i>ad val.</i><br>0 1 0 | 0 0 3<br>0 0 2<br>0 5 0<br>20 % <i>ad val.</i><br>0 1 0         |
| 11 Cheese:—<br>(a) Made from milk or cream, from which no fat has been abstracted and to which no animal or vegetable fat has been added, per lb.<br>(b) Other<br>Prohibited.   | 0 0 1   | 0 0 1   | 0 0 1   |
| 12 Chicory and substitute for chicory, including chicory root<br>per lb.  | 0 0 2   | 0 0 2   | 0 0 2   |
| 13 Clothing, second-hand, for sale, including coats, vests, trousers, cloaks, mantles and shawls<br>Prohibited.   | Prohibited.   | Prohibited.   | Prohibited.   |
| 14 Coal and patent fuel<br>per ton of 2,000 lbs.  | 0 3 0   | 0 3 0   | 0 3 0   |
| 15 Coke<br>per ton of 2,000 lbs.  | 0 1 0   | 0 1 0   | 0 1 0   |
| 16 Cocoa beans, raw<br>Free.<br>Cocoa nibs and shells<br>per lb.<br>Cocoa mass, paste or slab, unsweetened, and cocoa butter<br>per lb.<br>Cocoa or chocolate, unsweetened, including cocoa beans roasted and crushed; cocoa and chocolate mixed with milk or other food substance<br>per lb.<br>(or per £100 <i>ad val.</i> whichever shall be the greater).<br>(The maximum rate upon British is 2d. per lb.)   | 0 0 1<br>0 0 1<br>0 0 1<br>0 0 1<br>0 0 2<br>10 0 0 | 0 0 1<br>0 0 1<br>0 0 1<br>0 0 1<br>2 0 2<br>0 0 0      | 0 0 1<br>0 0 1<br>0 0 1<br>0 0 1<br>0 0 2<br>0 0 0              |

Rates of Import Duty.  
Under the British Preferential Tariff.

| Articles.  | Under the General Tariff.  |   |   |
|--|--|---|---|
|  | On Goods the Produce of any one-reciprocal British Possessions.  |   | On Goods the Produce of any one-reciprocal British Possessions.   |
|  | £ s. d.  | £ s. d.   | £ s. d.   |
| 17 Coffee:—<br>(a) Raw<br>(b) Roasted or ground<br>(c) Mixed<br>per lb.  | 0 0 1<br>0 0 2<br>0 0 3  | 0 0 0<br>0 0 2<br>0 0 2   | 0 0 0<br>0 0 2<br>0 0 2   |
| 18 Confectionery:—<br>(a) Plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate; honey, jams and jellies; pudding and jelly powder; preserves and sweetmeats; candied or preserved ginger or chow-chow<br>per lb.<br>(or per £100 <i>ad val.</i> whichever duty shall be the greater)<br>(The maximum rate upon British is 2d. per lb.)<br>(b) Bon-bons, surprise packets and crackers<br>per lb.<br>(or per £100 <i>ad val.</i> whichever duty shall be the greater)<br>(The maximum rate upon British is 20 % <i>ad val.</i> )<br>NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.  | 0 0 2<br>25 0 0<br>0 0 2<br>25 0 0   | 0 0 2<br>0 0 2<br>20 0 0<br>20 0 0  | 0 0 2<br>0 0 2<br>20 0 0<br>20 0 0  |
| 19 Corn and grain:—<br>(a) Wheat:—<br>(i.) In the grain<br>per 100 lbs.<br>(ii.) Ground or otherwise prepared<br>per 100 lbs.<br>(iii.) Bran, wheat<br>(b) Barley, buckwheat, kaffir corn, maize, millet, oats, rye:—<br>(i.) In the grain or raw<br>per 100 lbs.<br>(ii.) Ground, malted, or otherwise prepared, including samp<br>per 100 lbs.<br>(c) Rice<br>per 100 lbs.<br>Not including patent, proprietary, or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.  | 0 1 2<br>0 2 6<br>0 1 2<br>0 2 0<br>0 2 0<br>0 1 0   | 0 1 0<br>0 2 3<br>0 2 0<br>0 2 0<br>0 1 0   | 0 1 2<br>0 2 3<br>0 2 0<br>0 2 0<br>0 1 0   |
| 20 Dates<br>per lb.  | 0 0 0  | 0 0 0   | 0 0 0   |
| 21 Eggs<br>per lb.<br>(The maximum rate upon British is 9 % <i>ad val.</i> )   | 0 0 1  | 0 0 1   | 0 0 1   |
| 22 Films for bioscopes and cinematographs<br>per 100 lbs.  | 0 3 0  | Free.   | Free.   |
| 23 Fish, not being of South African origin<br>per lb.  | 0 0 1  | 0 0 1   | 0 0 1   |
| 24 Fodder:—<br>Chaff, hay, lucerne, oat hay, oil-cake and other fodder not otherwise described<br>per 100 lbs.   | 0 2 0  | 0 1 6   | 0 1 6   |
| 25 Fruits:—<br>(a) Preserved, of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel<br>per lb.<br>(b) Dried, of all kinds, including almonds and nuts<br>per lb.<br>(c) Guano powder and other explosives suitable for use in firearms<br>per lb.<br>(and in addition per £100 <i>ad val.</i> )<br>27 Guns and gun-barrels, firearms<br>(a) Single<br>per barrel<br>(b) Double and other<br>per lb.<br>(and in either case in addition per £100 <i>ad val.</i> )<br>28 Lead<br>per lb.<br>29 Lead, adulterated or leaded<br>Prohibited.<br>30 Matches:—<br>(a) Wooden; in boxes or packages of not more than 100 matches<br>per gross of boxes or packages<br>In boxes containing more than 100, but not more than 200 matches<br>per gross of boxes or packages | 0 0 2<br>0 0 2<br>0 0 2<br>0 1 0<br>0 15 0<br>15 0 0<br>1 0 0<br>0 15 0<br>15 0 0<br>0 0 1<br>Prohibited.<br>0 2 0<br>0 2 0<br>0 4 0 | 0 0 2<br>0 0 2<br>0 0 2<br>0 1 0<br>0 15 0<br>9 0 0<br>1 0 0<br>0 15 0<br>10 0 0<br>0 0 1<br>Prohibited.<br>0 2 0<br>0 2 0<br>0 4 0 | 0 0 2<br>0 0 2<br>0 0 2<br>0 1 0<br>0 15 0<br>9 0 0<br>1 0 1<br>0 15 0<br>10 0 1<br>0 0 1<br>Prohibited.<br>0 2 0<br>0 2 0<br>0 4 0 |



Rates of Import Duty.  
Under the British  
Preferential Tariff.Rates of Import Duty.  
Under the British  
Preferential Tariff.

| Articles.   | Under the General<br>Tariff. |    |    | On Goods the Produce<br>of or Manufactured<br>in United Kingdom and<br>reciprocoating British<br>Possessions. |             |    | On Goods the Produce<br>of or Manufactured<br>in any non-reciprocoating<br>British Possessions. |    |    |
|---|------------------------------|----|----|---|-------------|----|---|----|----|
|   | £                            | s. | d. | £   | s.          | d. | £   | s. | d. |
| And for every 100 additional<br>matches, in boxes or packages<br>per gross of 100 matches   | 0                            | 2  | 0  | 0   | 2           | 0  | 0   | 2  | 0  |
| (b) Fuses, vestas, or wax<br>matches, or other patent<br>lights used as such: in boxes<br>or packages containing not<br>more than 50,.... per gross of<br>boxes or packages   | 0                            | 2  | 0  | 0   | 2           | 0  | 0   | 2  | 0  |
| In boxes or packages of more<br>than 50, but not more than 100<br>per gross of boxes or packages  | 0                            | 4  | 0  | 0   | 4           | 0  | 0   | 4  | 0  |
| And for every 50 additional in<br>boxes or packages<br>per gross of 50 matches  | 0                            | 2  | 0  | 0   | 2           | 0  | 0   | 2  | 0  |
| Match splints to be classed and<br>pay duty as matches.   |                              |    |    |   |             |    |   |    |    |
| 31 Meats, neat fats, soups, and other<br>similar substances, used as food,<br>but not including extracts and<br>essences or tallow,.... per lb.   | 0                            | 0  | 1  | 0   | 0           | 1  | 0   | 0  | 1  |
| 32 Milk or cream, condensed, desicated<br>or preserved:—<br>(a) Full cream.... per 100 lbs.   | 0                            | 5  | 2  | 0   | 4           | 2  | 0   | 4  | 2  |
| (b) Skimmed or separated....  | Prohibited.                  |    |    | Prohibited.   |             |    | Prohibited.   |    |    |
| 33 Motor spirit, namely: benzine,<br>benzoline, naphtha (not potable),<br>gasoline, petrol and petroleum<br>spirit generally  |                              |    |    |   |             |    |   |    |    |
| per imperial gallon   | 0                            | 0  | 2  | 0   | 0           | 2  | 0   | 0  | 2  |
| 34 Oils, lubricating (not elsewhere<br>specified).... per imperial gallon   | 0                            | 0  | 3  | 0   | 0           | 3  | 0   | 0  | 3  |
| 35 Oils, mineral: illuminating and<br>burning having a specific gravity<br>of less than 900 at 60° F. and a<br>flashing point of less than 130° F., and<br>per imperial gallon  | 0                            | 0  | 3  | 0   | 0           | 3  | 0   | 0  | 3  |
| 36 Onions and garlic, not preserved<br>per lb.  | 0                            | 0  | 0  | 0   | 0           | 0  | 0   | 0  | 0  |
| 37 Peas and beans and other legu-<br>minous seeds not elsewhere<br>provided for:—<br>(a) Dried.... per 100 lbs.   | 0                            | 2  | 0  | 0   | 1           | 10 | 0   | 2  | 0  |
| (b) Ground or otherwise<br>prepared.... per 100 lbs.  | 0                            | 2  | 9  | 0   | 2           | 0  | 0   | 2  | 0  |
| 38 Pickles, sauces, chilies, chutneys,<br>and other condiments.... per lb.  | 0                            | 0  | 2  | 0   | 0           | 2  | 0   | 0  | 2  |
| 39 Pills, imported in packages not for<br>direct sale retail to the public<br>per lb.   | 1                            | 0  | 0  | 20% ad val.   | 20% ad val. |    |   |    |    |
| 40 Pistols and revolvers.... each<br>(The maximum rate upon<br>British is 5s. each.)  | 0                            | 5  | 0  | 0   | 5           | 0  | 0   | 5  | 0  |
| (and in addition per £100 ad val.)  | 15                           | 0  | 0  |   |             |    |   |    |    |
| 41 Potatoes, not preserved,.... per 100 lbs.  | 0                            | 2  | 0  | 9% ad val.  | 9% ad val.  |    |   |    |    |
| 42 Soap, soap powders and extracts<br>per 100 lbs.  | 0                            | 4  | 9  | 0   | 4           | 2  | 0   | 4  | 2  |
| (or per £100 ad val. whichever<br>shall be the greater)....   | 25                           | 0  | 0  | 20  | 0           | 0  | 20  | 0  | 0  |
| 43 (a) Spices.... per lb.   | 0                            | 0  | 2  | 0   | 0           | 2  | 0   | 0  | 2  |
| (b) Turnerie....  | 0                            | 0  | 2  | 0   | 0           | 1  | 0   | 0  | 1  |
| 44 Spirits:—<br>(a) Perfumed.... per imperial gallon<br>(and in addition per £100<br>ad val.)....   | 1                            | 2  | 6  | 1   | 2           | 6  | 1   | 2  | 6  |
| (b) Liqueurs, cordials and mixed<br>spirits exceeding 3% of proof<br>spirit.... per imperial gallon<br>(or per £100 ad val. which-<br>ever shall be the greater)  | 1                            | 2  | 0  | 1   | 2           | 0  | 1   | 2  | 0  |
| Such spirits if and when<br>overproof shall be specially<br>entered and strength overproof<br>declared, and the duty on the<br>mixture shall then be leviable<br>at.... per imperial proof gallon<br>(or per £100 ad val. which-<br>ever duty is the greater)           | 25                           | 0  | 0  | 25  | 0           | 0  | 25  | 0  | 0  |
| (c) Other sorts exceeding 3%<br>of proof spirit<br>per imperial proof gallon<br>No allowance will be made<br>for underproof.  | 1                            | 1  | 0  | 1   | 1           | 0  | 1   | 1  | 0  |
| (d) Medicinal and toilet prepa-<br>rations and essences (liquid),<br>syrups and tinctures: contain-<br>ing over 3% of proof spirit<br>per imperial gallon<br>(The maximum rate upon<br>British is 20%.)<br>(or per £100 ad val. which-<br>ever duty is the greater).... | 1                            | 2  | 0  | 20% ad val.   | 20% ad val. |    |   |    |    |
|   | 25                           | 0  | 0  |   |             |    |   |    |    |

## Articles.

Under the General  
Tariff.On Goods the Produce  
of or Manufacture of the  
United Kingdom and  
reciprocoating British  
Possessions.  
On Goods the Produce  
of or Manufacture of  
any non-reciprocoating  
British Possessions.

£ s. d.

£ s. d.

£ s. d.

Such spirits if and when  
overproof shall be specially  
entered and strength overproof  
declared, and the duty on the  
mixture shall then be leviable  
at.... per imperial proof gallon  
(or per £100 ad val. which-  
ever duty is the greater).....

## 45 Sugar:—

(a) Candy, loaf, castor, icing and  
cube,.... per 100 lbs. 0 6 0 0 5 0 0 5 0  
(b) Other kinds, including golden  
and maple syrup, molasses,  
saccharum, glucose and treacle,  
but excluding saccharine &c. as  
described in (c),.... per 100 lbs. 0 4 6 0 3 6 0 3 6  
(c) Saccharine and derivatives  
of, orthotoluene sulphamide,  
dulcin and derivatives of  
phenyl-carbamide and other  
sweetening substances,.... per lb. 1 0 0 20% ad val. 20% ad val.

NOTE.—In the case of sugar  
upon which bounties are  
granted in the country of  
origin, an additional duty  
equal to the amount of such  
bounty is to be levied.

## 46 Tea:—

(a) In packets or tins, not ex-  
ceeding 10 lbs. each in weight  
per lb. 0 0 7 0 0 6 0 0 6  
(b) In larger packets, or in bulk  
per lb. 0 0 5 0 0 5 0 0 5

## 47 Tobacco:—

(a) Cigars and cigarillos,.... per lb.  
(and in addition per £100  
ad val.)..... 15 0 0 15 0 0 15 0 0  
(b) Goorak, or gooracco, and  
hookah mixture, and all imita-  
tions or substitutes thereof or  
for tobacco,.... per lb. 0 6 0 0 6 0 0 6 0  
(c) Snuff,.... per lb. 0 4 0 0 4 0 0 4 0  
(d) Cigarettes,.... per lb.  
(and in addition per £100  
ad val.)..... 15 0 0 15 0 0 15 0 0  
(e) Manufactured,.... per lb. 0 4 0 0 4 0 0 4 0  
(f) Unmanufactured,.... per lb. 0 3 6 0 3 6 0 3 6

48 Varnish,.... per imperial gallon  
49 Vinegar, per gallon of any strength,  
not exceeding the strength of  
proof:—

(a) In bottles or vessels of a  
capacity of not more than 1  
imperial quart  
per imperial gallon 0 1 1 0 1 0 0 1 0  
(b) In larger vessels, or in bulk  
per imperial gallon 0 0 7 0 0 6 0 0 6

NOTE.—Proof will be held  
to be equal to 6% of absolute  
acid, and shall be determined  
in the manner prescribed by  
the Customs.

50 Waters: mineral, aerated, and  
table:—

(a) In bottles containing each  
not more than 2 of a reputed  
pint.... per dozen bottles 0 0 9 9% ad val. 9% ad val.  
(b) In bottles containing more  
than 2 of a reputed pint and  
not more than 12 reputed  
pints,.... per dozen bottles 0 1 0 9% .. 9% ..  
(c) In larger size bottles or  
other containers  
per imperial gallon 0 1 0 9% .. 9% ..

NOTE.—Bona-fide medi-  
cal waters are not included  
in this item.

## 51 Wines:—

(a) Still wines, not exceeding  
20% of proof spirit,.... per imperial gallon 0 4 0 0 4 0 0 4 0  
(b) Still wines, exceeding 20%  
of proof spirit, but not exceeding  
50%.... per imperial gallon 0 8 0 0 8 0 0 8 0  
(c) Sparkling.... per imperial gallon 0 12 6 0 12 6 0 12 6  
(and in addition per £100 ad  
val. on all the above classes  
of wine)..... 15 0 0 15 0 0 15 0 0

NOTE.—Wines contain-  
ing less than 3% of proof spirit  
are not included in the above,  
and wines containing more  
than 50% of proof spirit are  
classed as spirits.





**Rates of Import Duty.  
Under the British  
Preferential Tariff.**

| Articles.   | Under the General<br>Tariff. |         |     | On Goods the Produce<br>of Manufacture of the<br>United Kingdom and of<br>the Colonies and of British<br>Possessions. |     |         | On Goods the Produce<br>of Manufacture of<br>any non-reciprocating<br>British Possessions. |         |     |
|---|------------------------------|---------|-----|---|-----|---------|--|---------|-----|
|   | £                            | s.      | d.  | £   | s.  | d.      | £  | s.      | d.  |
| 71 Tobaccoists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters..... | 25%                          | ad val. | 5%  | ad val.   | 5%  | ad val. | 25%  | ad val. | 5%  |
| 72 Shawls.....  | 20%                          | ad val. | 30% | ad val.   | 20% | ad val. | 20%  | ad val. | 30% |

**CLASS IV.—3% ad val.**

- 73 Acetylene gas lamps, metal parts for the manufacture of.  
74 Ambulance materials (imported by recognised associations, corps or hospitals, lawfully established for instruction or drill in first aid to the wounded).  
75 Ammonium: anhydrous, carbonate, chloride (sal ammoniac) and nitrate: in bulk.  
76 Asbestos packing and boiler compositions.  
77 Assay apparatus for dry assaying and assay anvil.  
78 Bands and belting of all kinds for driving machinery: boiler tubes, bolting cloth and mill silk.  
79 Barytes and pumice: in bulk.  
80 Battery cloth and baize, gauze, matting, sieving, and screening, for use in connection with machinery and apparatus, including brattice cloth, but not including coconut matting.  
81 Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.  
82 Bookbinders' requisites, namely: boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, and cardboard and linen board.  
83 Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters: empty.  
84 Calcium: carbonate, caustic, chloride, chlorate, bisulphite: in bulk.  
85 Canvas in the piece.  
86 Carbonic acid gas.  
87 Cement, liquid, for tube mills.  
88 Chains for hauling.  
89 Chimneys: metal (smoke stacks).  
90 Collodion cotton, glycerine other than crude, and kieselguhr: in bulk for manufacturing purposes.  
91 Confectioners' requisites, namely: moulding starch, gelatine, and unsweetened desiccated coconut: in bulk.  
92 Corks and bungs, and cork wood unmanufactured.  
93 Cranes, elevators and shears.  
94 Crucibles, cups, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals.  
95 Cyanide of potassium and of sodium: sulpho-cyanide of potassium, sodium and calcium.  
96 Disinfectants in bulk, provided they are of a standard approved by the Controller of Customs.  
97 Emery: in bulk, emery cloth, and paper, emery wheels and sand paper.  
98 Felt, rubberoid, uraltie, and similar substances for building purposes, felt sheathing for boat and ship building.  
99 Fireclay and terra alba.  
100 Fire escapes and fire-extinguishing appliances and apparatus.  
101 Fruits, fresh or green, including coconuts.  
102 Glue: in bulk.  
103 Gypsum (sulphate of lime or plaster of Paris): in bulk.  
104 Hair: hog, camel and badger, for broom and brush making.  
105 Haircloth and springs for furniture.  
106 Hops.  
107 Hose: transmission.  
108 Hubs, rims, spokes, felloes, shafts, tenthoes and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods.  
109 India-rubber, unmanufactured.  
110 Jacks, screw and hydraulic.  
111 Lanchons, tugs and lighters: provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force.  
112 Leather: patent, channelled, roan and morocco, pigskin in the piece and valve tile.  
113 Lifting, power, including the gate.  
114 Machinery:—  
(a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines or harness) for agriculture, manufacturing, mining, bookbinding, printing and other industrial purposes.  
(b) Machinery, apparatus, appliances, implements and electrical material used in connection therewith for the generation, storage, transmission, distribution of and lighting by gas or electric power, but not including electrolysers, hand lamps or fancy fittings.  
115 Magnesium sulphate: in bulk.  
116 Moereshum, amber and amorphous, in the rough, for making smokers' pipes.  
117 Metals:—  
(a) Aluminium in plain or perforated sheets, but otherwise unmanufactured.  
(b) Brass, copper and composition metal: plain or perforated sheets, but otherwise unmanufactured.  
(c) Iron and steel:—  
(i) Bent and rolled, to be completed or converted in this territory into a further manufactured iron or steel article.

(ii) Sheets, plain or perforated and galvanised corrugated sheets.

(iii) Angle, bar, channel, hoop, rod, plate, **H**, **T** and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated.

(d) Lead: bar, pipe, sheet, foil and acetate of.

(e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured, tinned sheets embossed and laquered in colours.

(f) Metal of all sorts in bars, blocks, ingots and pigs, not elsewhere described.

118 Metal shaft sets and rails, buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wheels.

119 Packing and lagging for engines, machinery, piping and buildings.

120 Paper: all paper in its original mill ream wrapper or reels, not less in size than 16 inches by 15 inches, not including feint or ruled papers, blotting, or wall papers, but including damp-proof wrapping paper, flax and unlined, and tissue papers.

121 Pipes, piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including grids, manhole covers and fittings, surface boxes, down-piping and guttering.

122 Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, permanganate, red and yellow prussiate of: in bulk.

123 Presses: wood, hay, straw and forage.

124 Printing, lithographic and ruling inks, roller composition, stamping colours and printers' bronze.

125 Railway construction or equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron-bridge work, culvert tops, locomotives and engines, ballast trucks, goods wagons, carriages, trolleys, engine water-tanks, turntables, permanent or fixed signals, weighbridges and railway lamps.

126 Resin: in bulk.

127 Rope for driving, drilling and water-lifting.

128 Saddlery and harness furniture and saddletrees.

129 School furniture and requisites, being all articles certified by the Superintendent-General or Director of Education, or any official appointed for that purpose in any province or territory in South Africa to be for use in any school.

130 Sheep-dip, sheep-lipping powders, materials suitable only for dip and lipping tanks.

131 Slates for roofing.

132 Sprayers and sprinklers and other apparatus for the prevention or the destruction of pests or diseases in stock, plants or trees.

133 Springs, axles, steps and other metal parts not ordinarily made in South Africa, for carts, carriages, coaches and wagons.

134 Substances for the prevention or the destruction of pests or diseases in stock, plants or trees: sulphate of copper, arsenic and arsenious acid, arsenate of soda, red spraying oil, Paris green, copper acetate-arsenite.

135 Tanks and vats, suitable and intended for mining purposes, and sub-structures for the same.

136 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines.

137 Thread: boot and shoe makers', saddlers' and sail makers', and sewing twine and binding twine and harvest yarn.

138 Traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping and street spraying machines.

139 Tramway construction and equipment requisites as follows:—Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron-bridge work, culvert tops, cars, trolleys, water-tanks, and turntables and railless cars (electric) worked by current from overhead wires.

140 Vegetables, fresh or green, but not including garlic, potatoes or onions.

141 Water-lifting and pumping apparatus and pumps, not including beer pumps.

142 Wire.

143 Wire-netting for fencing: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural or railway fencing: and fruit tree netting.

144 Wire rope.

145 Wood:—

(a) Unmanufactured.

(b) Celling and flooring boards: planed, tongued and grooved.

146 Zinc: tume, dust and shavings.

**NOTE.**—A rebate of the whole of the duties upon this class shall be granted on goods the growth, produce or manufacture of any part of His Majesty's dominions or of any British Protectorate.

**CLASS V.—FREE.**

147 Animals, living, not elsewhere enumerated, and animals bred in South Africa imported overland.

148 Appointments and uniforms for the military, naval or other forces of His Majesty, whether Imperial, Union or Colonial.

149 Athletes, charts, globes and maps.

150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece.

151 Band instruments and stands, the *bona-fide* property of any Imperial military, naval or any Union or Colonial corps, and not the property of individuals.

152 Bones, feathers, grass, ivory, hair, hoofs, horns, muss, shells, skins, teeth, wool and other parts of animals, birds, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.

153 Books and maps, printed (including newspapers and periodicals not elsewhere enumerated), which are not foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited, or which are not advertising material elsewhere enumerated.

154 Borax, boracic acid, bromine, litharge, manganese dioxide and quicksilver.

155 Bottles and jars of common glass or earthenware, being ordinary trade packages for the goods contained therein, imported full of any article liable to a rated duty only.

156 Bullion (in the bar or sheet), coin, specie, bank-notes and other paper currency.

157 Catalogue or price lists of foreign firms, addressed to importers, merchants or manufacturers, or public libraries and similar institutions.

- 168 Church decorations, altars, hand instruments, bells, fonts, lecterns, pulpits, crucifixes, plates or vestments and illuminated windows; imported by or for presentation to any religious body.
- 169 Coal, candle wick, cotton, flax, fibre, flock, hemp and jute; raw, waste or unmanufactured.
- 170 Consular uniforms and appointments, and printed official consular stationery.
- 171 Copra.
- 172 Copperage:—  
(a) Staves in the rough.  
(b) Hoop iron or hoop steel, shaped or fashioned.
- (c) Vats for the manufacture of wine.
- 173 Cork sheet, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
- 174 Cups, medals and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions for skill or sport; for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public services, or for rifle shooting by Imperial, Union or Colonial forces or recognised rifle associations, not being for the purpose of advertisement; provided that such articles shall, on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them, the occasion or purpose for which they are presented.
- 175 Diagrams, designs, drawings, models and plans.
- 176 Diamonds and other gems or precious stones in their rough state.
- 177 Dyes for manufacturing purposes and tanning substances for leather, including alum.
- 178 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs and not being labels or advertisements elsewhere enumerated.
- 179 Fish fry and ova.
- 180 Fish: fresh, dried, cured or salted of South African taking and raw oil from fish of South African taking.
- 181 Gunno and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilisers or manures.
- 182 Glycerine, crude: in bulk.
- 183 Ice.
- 184 Life boats, belts and buoys, breathing apparatus for mine rescue work, and other life-saving apparatus.
- 185 Marble in tube rough or sawn.
- 186 Newspapers or supplement editions or part thereof, and intended to be completed and published in South Africa.
- 187 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilisers: in bulk.
- 188 Oils: palm, nut kernel, cotton seed and coconut, in bulk, for manufacturing purposes and under such conditions and regulations as the Customs may prescribe.
- 189 Paintings, pictures, picture books and etchings not being advertisements or labels elsewhere enumerated.
- 190 Platinum: chloride of and platinum wire.
- 191 Public stores, imported or taken out of bond, by and *bond free* for the sole and exclusive use of the Government of His Britannic Majesty or the Government of this Territory, provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by

the Principal Officer of Customs, setting forth that any duty levied on such public stores be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not lawfully entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.

- 182 Seeds, bulbs, plants, and tubers, for planting or sowing only, not including edible kinds or fodder.
- 183 Sculpture, being original works of art, or replicas thereof.
- 184 Radium.
- 185 Banners, cane and bamboo: unmanufactured.
- 186 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purposes.
- 187 Stone linings, pebbles, and steel balls, for tube mills.
- 188 Sulphur and iron pyrites: in bulk.
- 189 Sulphurous anhydride.
- 190 Surgical instruments and appliances.
- 191 Tallow, including vegetable tallow.
- 192 Vaccine virus, remota, toxoid and serum.
- 193 Wax, viz.: Paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.
- 194 Wool meal and wool pulp.

#### CLASS VI.—GENERAL *ad val.* RATE 20 %.

193 All goods, wares and merchandise not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into this Territory shall be charged with a duty of 20 % *ad val.*

NOTE.—A rebate of 11 % *ad val.* shall be granted on goods, the growth, produce or manufacture of any part of His Majesty's Dominions or of any British Protectorate.

#### THE IMPORTATION OF THE FOLLOWING ARTICLES IS PROHIBITED.

Goods which being of foreign manufacture, bear the name, mark or brands of manufacturers resident in the United Kingdom or any British Possession, or which, whether of foreign manufacture or not, bear marks contravening the provisions of any law in force in this Territory relating to merchandise marks;

Prison-made and penitentiary-made goods.

Printed books, music and newspapers, which are unauthorised prints of any works which are copyright in the United Kingdom or this Territory, or any British Possession.

Cheese, other than cheese made from milk or cream from which no fat has been extracted and to which no animal or vegetable fat has been added.

Clothing, secondhand, for sale, including coats, vests, trousers, cloaks, mantles and shawls.

Leather, adulterated or loaded.

Skimmed or separated milk: condensed, desiccated or preserve.

Opium and extract of opium, except for medicinal purposes and under such regulations as may be framed by the Administrator.

## NORTHERN RHODESIA

### CUSTOMS PROCLAMATION NO. 38, OF 1914.

#### FIRST SCHEDULE. BASIN OF THE CONGO.

This basin is bounded by the watersheds (or mountain ridges) of the adjacent basins, namely, in particular, those of the Nile, the Ogwe, the Schari, and the Nile, on the north; by the Eastern watershed line of the affluents of Lake Tanganyika on the east; and by the watersheds of the basins of the Zambezi and the Loge on the south. It therefore comprises all the regions watered by the Congo and its affluents, including Lake Tanganyika with its eastern tributaries.

#### SECOND SCHEDULE.

#### NORTHERN RHODESIA CUSTOMS TARIFF.

##### RATES OF IMPORT DUTY.

Imported into the Zambezi Basin of Northern Rhodesia.

Under the British Preferential Tariff.

| Articles.  | Under the General Tariff. | Under the British Preferential Tariff. | Under the Congo Basin Preferential Tariff. |
|--|---------------------------|--|--|
| No.  | £ s. d.                   | £ s. d.                                | £ s. d.                                    |
| Acetic and pyrologuous acids and extracts, essences of vinegar, of any strength not exceeding the strength of proof: |                           |  |  |
| (a) in bottles or other vessels of a capacity of not more than one imperial quart                                    | 0 1 7                     | 0 1 6                                  | 0 1 6                                      |
| (b) in larger vessels  | 0 1 1                     | 0 1 0                                  | 0 1 0                                      |
| And in addition in each case for each degree of strength in excess of the strength of proof                          | 0 0 5                     | 0 0 1                                  | 0 0 1                                      |
| The maximum rate upon British is 5s. per gallon  |                           |  |  |

Imported into the Zambezi Basin of Northern Rhodesia.

| Articles.  | Under the General Tariff. | Under the British Preferential Tariff. | Under the Congo Basin Preferential Tariff. |
|--|---------------------------|--|--|
| No.  | £ s. d.                   | £ s. d.                                | £ s. d.                                    |
| On goods the produce or manufacture of the United Kingdom or any British Possession, reciprocating British Possessions.  |                           |  |  |
| On goods the produce or manufacture of any other foreign country, not reciprocating British Possessions.   |                           |  |  |
| Imported into the Congo Basin of Northern Rhodesia.  |                           |  |  |
| 1. Ale, beer and cider; all kinds of strength exceeding 3 % of proof spirit  | 0 2 6                     | 0 2 0                                  | 0 2 6                                      |
| 2. Animals:  |                           |  |  |
| (a) Cattle for slaughter   | 1 10 0                    | 1 10 0                                 | 1 10 0                                     |
| (b) Sheep for slaughter  | 0 5 0                     | 0 5 0                                  | 0 5 0                                      |
| (c) Mules and geldings   | 1 0 0                     | 1 0 0                                  | 1 0 0                                      |
| 3. Beads   | 0 0 6                     | 0 0 3                                  | 0 0 3                                      |
| (or whichever shall be the greater)..... <i>ad val.</i>  | 25 %                      |  |  |
| 4. Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms: not including cotton wool intended for manufacturing purposes | 0 0 2                     | 0 0 2                                  | 0 0 2                                      |
| 5. Butter  | 0 0 2                     | 0 0 2                                  | 0 0 2                                      |
| 6. Butterine, margarine, lard and other substitutes for butter   | 0 0 3                     | 0 0 3                                  | 0 0 3                                      |

† Or if less 10 %.

Imported into the Zambezi Basin  
of Northern Rhodesia.

| Nos.  | Articles.                   | Under the General Tariff. |    |             |  | Under the British Preferential Tariff. |             |             |  | On goods the produce of or manufacture of the United Kingdom and reciprocating British Possessions. |             |             |  | On goods the produce of or manufacture of any non-reciprocating British Possessions. |             |             |  | Imported into the Congo Basin of Northern Rhodesia. |             |             |  |
|---|-----------------------------|---------------------------|----|-------------|--|--|-------------|-------------|--|---|-------------|-------------|--|--|-------------|-------------|--|---|-------------|-------------|--|
|   |                             | £                         | s. | d.          |  | £                                      | s.          | d.          |  | £   | s.          | d.          |  | £  | s.          | d.          |  | £   | s.          | d.          |  |
| (b) Compound lard, cotton-lene, nuttose and other similar substances for use as food or for cooking.....  | 100 lbs.                    | 0                         | 0  | 3½          |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2           |  | 0   | 0           | 2½          |  |
| 8 Candles.....  | 100 lbs.                    | 0                         | 5  | 0           |  | 0                                      | 4           | 2           |  | 0   | 5           | 0           |  | 0  | 4           | 2½          |  | 0   | 4           | 2½          |  |
| 9 Cards, playing.....   | jack (and in addition)..... | 0                         | 0  | 9           |  | 0                                      | 0           | 9           |  | 0   | 0           | 9           |  | 0  | 0           | 9           |  | 0   | 0           | 9           |  |
| 10 Cement.....  | 400 lbs.                    | 15                        | 0  | 0           |  | ad val. 20%                            | ad val. 20% | ad val. 20% |  | ad val. 10%   | ad val. 10% | ad val. 10% |  | ad val. 10%  | ad val. 10% | ad val. 10% |  | ad val. 10%   | ad val. 10% | ad val. 10% |  |
| 11 Cheese: (a) Made from milk or cream from which no fat has been abstracted and to which no animal or vegetable fat has been added.....  | lb.                         | 0                         | 0  | 1½          |  | 0                                      | 0           | 1           |  | 0   | 0           | 1½          |  | 0  | 0           | 1½          |  | 0   | 0           | 1½          |  |
| (b) Other.....  |                             | Prohibited.               |    | Prohibited. |  | Prohibited.                            |             | Prohibited. |  | Prohibited.   |             | Prohibited. |  | Prohibited.  |             | Prohibited. |  | Prohibited.   |             | Prohibited. |  |
| 12 Chicory and substitutes for coffee or chicory, including chicory root.....   | lb.                         | 0                         | 0  | 2           |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2           |  | 0   | 0           | 2           |  |
| 13 Clothing, secondhand for sale, including coats, vests, trousers, cloaks, mantles and shawls.....   |                             | Prohibited.               |    | Prohibited. |  | Prohibited.                            |             | Prohibited. |  | Prohibited.   |             | Prohibited. |  | Prohibited.  |             | Prohibited. |  | Prohibited.   |             | Prohibited. |  |
| 14 Coal and patent fuel.....  | ton of 2,000 lbs.           | 0                         | 3  | 0           |  | 0                                      | 3           | 0           |  | 0   | 3           | 0           |  | 0  | 3           | 0           |  | 0   | 3           | 0           |  |
| 15 Coke.....  | ton of 2,000 lbs.           | 0                         | 1  | 0           |  | 0                                      | 1           | 0           |  | 0   | 1           | 0           |  | 0  | 1           | 0           |  | 0   | 1           | 0           |  |
| 16 Cocoa beans, raw.....  |                             | Free                      |    | Free        |  | Free                                   |             | Free        |  | Free  |             | Free        |  | Free   |             | Free        |  | Free  |             | Free        |  |
| Cocoa nibs and shells.....  | lb.                         | 0                         | 0  | 1           |  | 0                                      | 0           | 1           |  | 0   | 0           | 1           |  | 0  | 0           | 1           |  | 0   | 0           | 1           |  |
| Cocoa mass, paste or slab unsweetened, and cocoa butter.....  | lb.                         | 0                         | 0  | 1½          |  | 0                                      | 0           | 1½          |  | 0   | 0           | 1½          |  | 0  | 0           | 1½          |  | 0   | 0           | 1½          |  |
| Cocoa or chocolate unsweetened, including cocoa beans roasted and crushed, cocoa and chocolate mixed with milk or other food substance.....   | lb.                         | 0                         | 0  | 2           |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2           |  | 0   | 0           | 2           |  |
| 17 Coffee: (a) Raw.....   | lb.                         | 0                         | 0  | 1½          |  | 0                                      | 0           | 0           |  | 0   | 0           | 0           |  | 0  | 0           | 0           |  | 0   | 0           | 0           |  |
| (b) Roasted or ground.....  | lb.                         | 0                         | 0  | 3           |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2           |  | 0   | 0           | 2           |  |
| (c) Mixed.....  | lb.                         | 0                         | 0  | 3½          |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2           |  | 0   | 0           | 2½          |  |
| 18 Confectionery: (a) Plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate, honey, jams, jellies, pudding and jelly powders, preserves, sweetmeats, candied or preserved ginger, or chew-chow, but not including purely medicinal preparations properly classed as apothecary ware..... | lb.                         | 0                         | 0  | 2½          |  | 0                                      | 0           | 2           |  | 0   | 0           | 2           |  | 0  | 0           | 2½          |  | 0   | 0           | 2½          |  |
| (or 25% ad val. whichever duty shall be the greater)  |                             |                           |    |             |  |  |             |             |  |   |             |             |  |  |             |             |  |   |             |             |  |
| (The maximum rate upon British is 2½d. per lb.)   |                             |                           |    |             |  |  |             |             |  |   |             |             |  |  |             |             |  |   |             |             |  |
| (b) Bon-bons, surprise packets and crackers.....  | lb.                         | 0                         | 0  | 2½          |  | 0                                      | 0           | 2½          |  | 0   | 0           | 2½          |  | 0  | 0           | 2½          |  | 0   | 0           | 2½          |  |
| 19 Corn and grain:  |                             |                           |    |             |  |  |             |             |  |   |             |             |  |  |             |             |  |   |             |             |  |
| (a) Wheat: i. In the grain.....   | 100 lbs.                    | 0                         | 1  | 2           |  | 0                                      | 1           | 0           |  | 0   | 1           | 2           |  | 0  | 1           | 0           |  | 0   | 1           | 0           |  |
| ii. Ground or otherwise prepared.....   | 100 lbs.                    | 0                         | 2  | 6           |  | 0                                      | 2           | 3           |  | 0   | 2           | 6           |  | 0  | 2           | 3           |  | 0   | 2           | 3           |  |
| iii. Bran, wheaten.....   | 100 lbs.                    | 0                         | 1  | 2           |  | 9½ ad val.                             | 9½ ad val.  | 9½ ad val.  |  | 9½ ad val.  | 9½ ad val.  | 9½ ad val.  |  | 9½ ad val.   | 9½ ad val.  | 9½ ad val.  |  | 9½ ad val.  | 9½ ad val.  | 9½ ad val.  |  |
| (b) Barley, buckwheat, kafir corn, maize, millet, oats, rye, beans and peas:-   |                             |                           |    |             |  |  |             |             |  |   |             |             |  |  |             |             |  |   |             |             |  |
| i. In the grain or raw.....   | 100 lbs.                    | 0                         | 2  | 0           |  | 0                                      | 1           | 0           |  | 0   | 2           | 0           |  | 0  | 1           | 0           |  | 0   | 2           | 0           |  |
| ii. Ground, malted, otherwise prepared, including samph.....  | 100 lbs.                    | 0                         | 2  | 3           |  | 0                                      | 2           | 0           |  | 0   | 2           | 0           |  | 0  | 2           | 0           |  | 0   | 2           | 0           |  |
| (c) Rice: Not including patent, proprietary or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables.....  | 100 lbs.                    | 0                         | 1  | 0           |  | 0                                      | 1           | 0           |  | 0   | 1           | 0           |  | 0  | 1           | 0           |  | 0   | 1           | 0           |  |

† Or if less 10%.

Imported into the Zambezi Basin  
of Northern Rhodesia.

| Nos.   | Articles.                  | Under the General Tariff. |    |             |  | Under the British Preferential Tariff. |    |             |  | On goods the produce of or manufacture of the United Kingdom and reciprocating British Possessions. |    |             |  | On goods the produce of or manufacture of any non-reciprocating British Possessions. |    |             |  | Imported into the Congo Basin of Northern Rhodesia. |    |             |  |
|--|----------------------------|---------------------------|----|-------------|--|--|----|-------------|--|---|----|-------------|--|--|----|-------------|--|---|----|-------------|--|
|  |                            | £                         | s. | d.          |  | £                                      | s. | d.          |  | £   | s. | d.          |  | £  | s. | d.          |  | £   | s. | d.          |  |
| 20 Dates.....  | lb.                        | 0                         | 0  | 0           |  | 0                                      | 0  | 0           |  | 0   | 0  | 0           |  | 0  | 0  | 0           |  | 0   | 0  | 0           |  |
| 21 Eggs.....   | lb.                        | 0                         | 0  | 1           |  | 0                                      | 0  | 1           |  | 0   | 0  | 1           |  | 0  | 0  | 1           |  | 0   | 0  | 1           |  |
| 22 Films for bioscopes and cinematographs, 100 feet.....   |                            | 0                         | 5  | 0           |  | Free                                   |    | Free        |  | Free  |    | Free        |  | Free   |    | Free        |  | Free  |    | Free        |  |
| 23 Fish, not being of South African taking.....  | lb.                        | 0                         | 0  | 1           |  | 0                                      | 0  | 1           |  | 0   | 0  | 1           |  | 0  | 0  | 1           |  | 0   | 0  | 1           |  |
| 24 Fodder:<br>(a) Chaff, hay, lucerne, oat hay, oil-cake and other fodder not otherwise described.....   | 100 lbs.                   | 0                         | 2  | 0           |  | 0                                      | 1  | 6           |  | 0   | 1  | 6           |  | 0  | 1  | 6           |  | 0   | 1  | 6           |  |
| 25 Fruits:<br>(a) Preserved of all kinds, bottled, tinned or otherwise preserved, including pulp and candied peel.....                                 | lb.                        | 0                         | 0  | 2           |  | 0                                      | 0  | 2           |  | 0   | 0  | 2           |  | 0  | 0  | 2           |  | 0   | 0  | 2           |  |
| (b) Dried, of all kinds, including almonds and nuts.....   | lb.                        | 0                         | 0  | 2           |  | 0                                      | 0  | 2           |  | 0   | 0  | 2           |  | 0  | 0  | 2           |  | 0   | 0  | 2           |  |
| 26 Gunpowder and other explosives suitable for use in firearms.....  | £100                       | 0                         | 0  | 6           |  | 0                                      | 0  | 6           |  | 0   | 0  | 6           |  | 0  | 0  | 6           |  | 0   | 0  | 6           |  |
| (and in addition).....   | £100                       | 15                        | 0  | 0           |  | 9                                      | 0  | 0           |  | 9   | 0  | 0           |  | 9  | 0  | 0           |  | 9   | 0  | 0           |  |
| 27 Guns and gun barrels, firearms:<br>(a) Single.....  | barrel                     | 1                         | 0  | 0           |  | 1                                      | 0  | 0           |  | 1   | 0  | 0           |  | 1  | 0  | 0           |  | 1   | 0  | 0           |  |
| (b) Double and other.....  | do.                        | 0                         | 15 | 0           |  | 0                                      | 15 | 0           |  | 0   | 15 | 0           |  | 0  | 15 | 0           |  | 0   | 15 | 0           |  |
| (and in either case in addition).....  | £100                       | 15                        | 0  | 0           |  | 10                                     | 0  | 0           |  | 10  | 0  | 0           |  | 10   | 0  | 0           |  | 10  | 0  | 0           |  |
| 28 Lard.....   | lb.                        | 0                         | 0  | 1½          |  | 0                                      | 0  | 1           |  | 0   | 0  | 1½          |  | 0  | 0  | 1½          |  | 0   | 0  | 1½          |  |
| 29 Leather, adulterated or loaded.....   |                            | Prohibited.               |    | Prohibited. |  | Prohibited.                            |    | Prohibited. |  | Prohibited.   |    | Prohibited. |  | Prohibited.  |    | Prohibited. |  | Prohibited.   |    | Prohibited. |  |
| 30 Matches:<br>(a) Woollen in boxes or packages of not more than 100 matches.....  |                            |                           |    |             |  |  |    |             |  |   |    |             |  |  |    |             |  |   |    |             |  |
| gross of boxes or packages.....  |                            | 0                         | 2  | 0           |  | 0                                      | 2  | 0           |  | 0   | 2  | 0           |  | 0  | 2  | 0           |  | 0   | 2  | 0           |  |
| In boxes containing more than 100 but not more than 200 matches.....   | gross of boxes or packages | 0                         | 4  | 0           |  | 0                                      | 4  | 0           |  | 0   | 4  | 0           |  | 0  | 4  | 0           |  | 0   | 4  | 0           |  |
| And for every 100 additional matches in boxes or packages.....   | gross of 100 matches       | 0                         | 2  | 0           |  | 0                                      | 2  | 0           |  | 0   | 2  | 0           |  | 0  | 2  | 0           |  | 0   | 2  | 0           |  |
| (b) Fusees, vests or wax matches or other patent lights used as such: in boxes or packages containing not more than 50 gross of boxes or packages..... |                            | 0                         | 2  | 0           |  | 0                                      | 2  | 0           |  | 0   | 2  | 0           |  | 0  | 2  | 0           |  | 0   | 2  | 0           |  |
| In boxes or packages of more than 50 but not more than 100 gross of boxes or packages.....   |                            | 0                         | 1  | 0           |  | 0                                      | 1  | 0           |  | 0   | 1  | 0           |  | 0  | 1  | 0           |  | 0   | 1  | 0           |  |
| And for every 50 additional matches in boxes or packages.....  | gross of 50 matches        | 0                         | 2  | 0           |  | 0                                      | 2  | 0           |  | 0   | 2  | 0           |  | 0  | 2  | 0           |  | 0   | 2  | 0           |  |
| Match plinths to be classed and pay duty as matches.....   |                            |                           |    |             |  |  |    |             |  |   |    |             |  |  |    |             |  |   |    |             |  |
| 31 Meats, meat fats, soups and other similar substances used as food, but not including extracts and essences or tallow.....                           | lb.                        | 0                         | 0  | 1           |  | 0                                      | 0  | 1           |  | 0   | 0  | 1           |  | 0  | 0  | 1           |  | 0   | 0  | 1           |  |
| 32 Milk or cream, condensed, desiccated or preserved:<br>(a) Full cream.....   | 100 lbs.                   | 0                         | 5  | 2           |  | 0                                      | 4  | 2           |  | 0   | 4  | 2           |  | 0  | 4  | 2           |  | 0   | 4  | 2           |  |
| (b) Skimmed or separated.....  |                            | Prohibited.               |    | Prohibited. |  | Prohibited.                            |    | Prohibited. |  | Prohibited.   |    | Prohibited. |  | Prohibited.  |    | Prohibited. |  | Prohibited.   |    | Prohibited. |  |
| 33 Motor spirit, namely: benzine, benzoline, naphtha (not potable), gasoline, petrol and petroleum spirit generally.....                               |                            | 0                         | 0  | 2           |  | 0                                      | 0  | 2           |  | 0   | 0  | 2           |  | 0  | 0  | 2           |  | 0   | 0  | 2           |  |
| 34 Oils, lubricating (not elsewhere specified).....  | Imperial gallon            | 0                         | 0  | 3           |  | 0                                      | 0  | 3           |  | 0   | 0  | 3           |  | 0  | 0  | 3           |  | 0   | 0  | 3           |  |

† Or if less 10%.

SECOND SCHEDULE—continued.  
Imported into the Zambezi Basin  
of Northern Rhodesia.

| Nos. | Articles.   | Under the General Tariff. |    |    | Under the British Preferential Tariff.   |         |         | Under the British Preferential Tariff. |  |         | Imported into the Congo Basin of Northern Rhodesia. |         |         |
|------|---|---------------------------|----|----|--|---------|---------|--|--|---------|---|---------|---------|
|      |   | £                         | s. | d. | On goods the produce of or manufactured in the United Kingdom and reciprocating British Possessions. | £       | s.      | d.                                     | On goods the produce of or manufactured in the United Kingdom and reciprocating British Possessions. | £       | s.  | d.      |         |
| 35   | Oils, mineral: illuminating and burning, having a specific gravity of less than 900 at 60° F. and a flashing point of less than 150° F.   |                           |    |    |  |         |         |  |  |         |   |         |         |
|      | Imperial gallon   | 0                         | 0  | 3  | 0  | 0       | 3       | 0                                      | 0  | 3       | 0   | 0       | 3       |
| 36   | Onions and garlic, not preserved  | 0                         | 0  | 0  | 0  | 0       | 0       | 0                                      | 0  | 0       | 0   | 0       | 0       |
| 37   | Peas and beans and other leguminous seeds (not elsewhere provided for):<br>(a) Dried, 100 lbs.<br>(b) Ground or otherwise prepared, 100 lbs.  | 0                         | 2  | 0  | 0  | 1       | 10      | 0                                      | 2  | 0       | 0   | 1       | 10      |
| 38   | Pickles, sauces, chilies and other condiments lb.   | 0                         | 2  | 9  | 0  | 2       | 0       | 0                                      | 2  | 0       | 0   | 2       | 0       |
| 39   | Pills, imported in packages not for direct sale retail to the public  | 1                         | 0  | 0  | ad val.  | 20%     | ad val. | 10%                                    | ad val.  | 20%     | ad val.   | 10%     | ad val. |
| 40   | Pistols and revolvers, each (and in addition) £100  | 0                         | 5  | 0  | 0  | 5       | 0       | 0                                      | 5  | 0       | 0   | 5       | 0       |
| 41   | Potatoes, not preserved 100 lbs.  | 0                         | 2  | 0  | 9  | ad val. | 9%      | ad val.                                | 9%   | ad val. | 9%  | ad val. | 9%      |
| 42   | Soap, soap powders and extracts 100 lbs. (or if greater) £100   | 0                         | 4  | 9  | 0  | 4       | 2       | 0                                      | 4  | 2       | 0   | 4       | 2       |
| 43   | Spices 100 lbs.<br>Turmeric 100 lbs.  | 0                         | 0  | 2  | 0  | 0       | 2       | 0                                      | 0  | 2       | 0   | 0       | 2       |
| 44   | Spirits:<br>(a) Perfumed Imperial gallon (and in addition 10% ad val.)<br>(b) Liqueurs, cordials, and mixed spirits, exceeding 3% of proof spirit<br>Imperial gallon (or per £100 ad val. whichever shall be the greater)<br>Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at Imperial proof gall. (or per £100 ad val. whichever duty shall be the greater)<br>(c) Other sorts, exceeding 3% of proof spirit<br>Imperial gallon<br>Note.—No allowance will be made for under proof.<br>(d) Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit<br>Imperial gallon<br>(The maximum rate upon British is 20%.)<br>(or per £100 ad val. whichever is the greater)<br>Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at Imperial proof gall. (or per £100 ad val. whichever shall be the greater) | 1                         | 5  | 6  | 1  | 5       | 6       | 1                                      | 5  | 6       | 1   | 5       | 6       |
|      | Imperial gallon   | 1                         | 5  | 0  | 1  | 5       | 0       | 1                                      | 5  | 0       | 1   | 5       | 0       |
|      | Imperial proof gall.  | 1                         | 1  | 0  | 1  | 4       | 0       | 1                                      | 1  | 0       | 1   | 4       | 0       |
|      | Imperial gallon   | 2                         | 5  | 0  | 0  | 2       | 5       | 0                                      | 0  | 2       | 5   | 0       | 0       |
|      | Imperial gallon   | 1                         | 1  | 0  | 1  | 4       | 0       | 1                                      | 1  | 0       | 1   | 4       | 0       |
|      | Imperial gallon   | 1                         | 5  | 0  | 20% ad val.  | 20%     | ad val. | 10% ad val.                            | 10%  | ad val. | 10%   | ad val. | 10%     |
|      | Imperial gallon   | 2                         | 5  | 0  | 0  | —       | —       | —                                      | —  | —       | —   | —       | —       |
| 45   | Sugar:<br>(a) Candy, loaf, castor, icing, and cube 100 lbs.<br>(b) Other kinds including golden and maple syrup, molasses, saccharin, glucose and   | 0                         | 6  | 0  | 0  | 5       | 0       | 0                                      | 5  | 0       | 0   | 5       | 0       |

† Or if less 10%.

Imported into the Zambezi Basin  
of Northern Rhodesia.

| Nos. | Articles.   | Under the General Tariff. |    |    | Under the British Preferential Tariff.   |             |             | Under the British Preferential Tariff. |  |         | Imported into the Congo Basin of Northern Rhodesia. |         |    |   |
|------|---|---------------------------|----|----|--|-------------|-------------|--|--|---------|---|---------|----|---|
|      |   | £                         | s. | d. | On goods the produce of or manufactured in the United Kingdom and reciprocating British Possessions. | £           | s.          | d.                                     | On goods the produce of or manufactured in the United Kingdom and reciprocating British Possessions. | £       |   | s.      | d. |   |
|      | treacle, but excluding saccharine, &c. as described in (c) 100 lbs.   | 0                         | 1  | 6  | 0  | 3           | 6           | 0                                      | 3  | 6       | 0   | 3       | 6  |   |
| (c)  | Saccharine and other sweetening substances in a concentrated form . . lb.   | 1                         | 0  | 0  | ad val. 20%  | ad val. 20% | ad val. 10% |  |  |         |   |         |    |   |
|      | Note.—In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.   |                           |    |    |  |             |             |  |  |         |   |         |    |   |
| 46   | Tea:  |                           |    |    |  |             |             |  |  |         |   |         |    |   |
|      | (a) In packets or tins not exceeding 10 lbs. each in weight . . lb.   | 0                         | 0  | 7  | 0  | 0           | 6           | 0                                      | 0  | 6       | 0   | 0       | 6  | 0 |
|      | (b) In larger packets or in bulk . . . . . lb.  | 0                         | 0  | 5  | 0  | 0           | 5           | 0                                      | 0  | 5       | 0   | 0       | 5  | 0 |
| 47   | Tobacco: (a) Cigars and cigarillos . . . lb. (and in addition) £100   | 0                         | 6  | 0  | 0  | 6           | 0           | 0                                      | 6  | 0       | ad val. 10%   |         |    |   |
|      | (b) Goorak or gooracound hookab mixture, and all imitations or substitutes thereof or for tobacco . . . lb.   | 15                        | 0  | 0  | 15   | 0           | 0           | 15                                     | 0  | 0       | —   |         |    |   |
|      | (c) Snuff . . . . . lb.   | 0                         | 6  | 0  | 0  | 6           | 0           | 0                                      | 6  | 0       | ad val. 10%   |         |    |   |
|      | (d) Cigarettes . . . . . lb. (and in addition) £100   | 0                         | 5  | 0  | 0  | 5           | 0           | 0                                      | 5  | 0       | ad val. 10%   |         |    |   |
|      | (e) Manufactured . . . lb.  | 15                        | 0  | 0  | —  | —           | —           | —                                      | —  | —       | —   |         |    |   |
|      | (f) Unmanufactured . . lb.  | 0                         | 4  | 0  | 0  | 4           | 0           | 0                                      | 4  | 0       | ad val. 10%   |         |    |   |
| 48   | Varnish . . Imperial gallon   | 0                         | 2  | 0  | 2%   | ad val.     | 3%          | ad val.                                | 3%   | ad val. | 3%  | ad val. |    |   |
| 49   | Vinegar, of any strength, not exceeding the strength of proof:  |                           |    |    |  |             |             |  |  |         |   |         |    |   |
|      | (a) In bottles or vessels of a capacity of not more than one Imperial quart   | 0                         | 1  | 1  | 0  | 1           | 0           | 0                                      | 1  | 0       | 0   | 1       | 0  |   |
|      | (b) In larger vessels or in bulk, Imperial gallon   | 0                         | 0  | 7  | 0  | 0           | 6           | 0                                      | 0  | 6       | 0   | 0       | 6  |   |
|      | Note.—Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs.                                 |                           |    |    |  |             |             |  |  |         |   |         |    |   |
| 50   | Waters: mineral, aerated and table:   |                           |    |    |  |             |             |  |  |         |   |         |    |   |
|      | (a) In bottles containing each not more than 1/2 of a reputed pint  | 0                         | 0  | 9  | 9%   | ad val.     | 9%          | ad val.                                | 9%   | ad val. | 9%  | ad val. |    |   |
|      | (b) In bottles containing more than 1/2 of a reputed pint and not more than 1 1/2 reputed pints. Dozen bottles  | 0                         | 1  | 0  | 9%   | ad val.     | 9%          | ad val.                                | 9%   | ad val. | 9%  | ad val. |    |   |
|      | (c) In larger size bottles and other containers   | 0                         | 1  | 0  | 9%   | ad val.     | 9%          | ad val.                                | 9%   | ad val. | 9%  | ad val. |    |   |
|      | Note.—Bona-fide medicinal waters are not included in this item.   |                           |    |    |  |             |             |  |  |         |   |         |    |   |
| 51   | Wine:   |                           |    |    |  |             |             |  |  |         |   |         |    |   |
|      | (a) Still Wines, not exceeding 20% of spirit  | 0                         | 1  | 0  | 0  | 4           | 0           | 0                                      | 1  | 0       | 0   | 4       | 0  |   |
|      | (b) Still Wines, exceeding 20% but not exceeding 50% of proof spirit . . . Imp. gall.   | 0                         | 8  | 0  | 0  | 8           | 0           | 0                                      | 8  | 0       | 0   | 8       | 0  |   |
|      | (c) Sparkling Wines . . and in addition on all the above classes of wine) . . . £100  | 0                         | 12 | 6  | 0  | 12          | 6           | 0                                      | 12   | 6       | 0   | 12      | 6  |   |
|      | Note.—Wines containing less than 3% of proof spirit are not included in the above, and wines containing more than 50% of proof spirit are classed as spirits. |                           |    |    |  |             |             |  |  |         |   |         |    |   |

† Or if less 10%.



**TARIFF.]**

Nos.

Articles.

Imported into the Zambesi Basin of Northern Rhodesia.

Under the British Preferential Tariff.

Under the General Tariff.

On goods the produce of the United Kingdom and the Colonies, reciprocating British Possessions.

On goods the produce of any non-reciprocating British Possessions.

Imported into the Congo Basin of Northern Rhodesia.

Nos.

Imported into the Zambesi Basin of Northern Rhodesia.

Under the British Preferential Tariff.

Under the General Tariff.

On goods the produce of the United Kingdom and the Colonies, reciprocating British Possessions.

On goods the produce of any non-reciprocating British Possessions.

Imported into the Congo Basin of Northern Rhodesia.

Nos.

General Note.—24 re-puted half pints, 12 re-puted pints, 6 re-puted quarts, and 4 re-puted Imperial quarts to be deemed not less than 1 gallon.

Tins, jars or other receptacles of re-puted weight, to be deemed not less than such weights.

Re-puted 12 oz., 14 oz. and 16 oz. packets of candles, to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lbs. and not more than 400 lbs. to be deemed to be 400 lbs.

Packages of flour or wheaten meal containing not less than 90 lbs. and not more than 100 lbs. to be deemed to be 100 lbs. and packages containing more than 180 lbs. and not more than 200 lbs. to be deemed to be 200 lbs.

Oils, and motor spirits, in ordinary re-puted two 5 American gallon or ten 1 American gallon tins, to be deemed to be not less than 8 Imperial gallons, and two 4 re-puted Imperial gallon tins to be deemed to be not less than 8 Imperial gallons.

Goods mixed or made up of more than one article liable to duty under this or any other classes of this Schedule and not chemically forming another distinct substance, are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

"Adulterated or loaded leather" shall mean leather (other than chrome and other mineral and combination leathers) that contains more than 2% of mineral ash, or more than 2% of glucoses and dextrinoids or any organic matters, other than pure tannins, case, oils, wax and stearine, that are essential to the manufacture of leather. Chrome and other mineral and combination leathers shall not, however, have added thereto or be loaded with barium, lead or tin compounds, or magnesium sulphate or sodium sulphate.

"Proof" means the strength of proof as ascertained by Sykes' hydrometer.

"Proof spirits" shall mean spirits which at a temperature of 51° Fahrenheit's thermometer weigh twelve-thirtieth parts of an equal measure of distilled water.

CLASS II.—MIXED RATES.

| Nos. | Articles.                                     | Under the General Tariff. | Under the British Preferential Tariff. | Under the General Tariff. | Under the British Preferential Tariff. |
|------|---|---------------------------|--|---------------------------|--|
| 52   | Boots and Shoes . . . ad val.                 | 20%                       | 2%                                     | 2%                        | 2%                                     |
|      | With a minimum per pair of:                   |                           |  |                           |  |
|      | Men's: over size 6 . . .                      | 0 0 9                     | —                                      | —                         | —                                      |
|      | Women's: over size 3 to 6                     | 0 0 6                     | —                                      | —                         | —                                      |
|      | Children's: up to, and including size 3 . . . | 0 0 3                     | —                                      | —                         | —                                      |

Nos.

53 Printed Matter:

Lithographs, picture post cards and engravings or reproductions of the same. £100 25 0 0 Free. Free. Free.

Christmas annuals, holiday and other special numbers or editions of South African newspapers, periodicals . . . £100 25 0 0 Free. Free. Free.

Books . . . £100 15 0 0 9 0 0 9 0 0 9 0 0

Letter headings, cards, account and invoice headings, printed, lithographed or embossed . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

Envelopes, printed, lithographed and embossed, with the exception of what is known technically as "side die," and printed paper bags of every description . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

Account books . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

Bank cheques, drafts, promissory notes, bills of exchange and similar forms . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

Labels, printed or lithographed . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

(or per lb. which ever shall be the greater) . . . 0 0 3 — — —

Catalogues or price lists of colonial firms, printed and posted abroad to individuals in South Africa . . . £100 25 0 0 Free. Free. Free.

(or per lb. which ever shall be the greater) . . . 0 0 3 — — —

All advertising matter printed, lithographed or embossed . . . £100 25 0 0 Free. Free. Free.

(or per lb. which ever shall be the greater) . . . 0 0 3 — — —

Advertising invoice forms and similar stationery usually issued gratis or at a nominal charge . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

(or per lb. which ever shall be the greater) . . . 0 0 3 — — —

54 Vehicles:—

(a) Carriages, carts, coaches and wagons, and finished parts thereof, not elsewhere enumerated . . . £100 25 0 0 20 0 0 20 0 0 10%

(b) Second-hand carriages, carts, coaches and wagons . . . per vehicle 10 0 0 — — —

and in addition £100 15 0 0 ad val. 20% ad val. 20% 10%

(but in no case shall the duty be less than 25% ad valorem).

(c) Motor cars and parts thereof not elsewhere enumerated . . . ad val. 20% 17% 20% 10%

(d) Motor cycles, trailers, side-cars and parts thereof . . . ad val. 20% 12½% 12½% 10%

(e) Tricycles, tricycles and parts thereof . . . ad val. 20% 12½% 12½% 10%

CLASS III. 25% ad valorem.

55 Beverages:

(a) Fruit juices, cordials and syrups not elsewhere enumerated . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

(b) All other kinds not exceeding 3% of proof spirit . . . £100 25 0 0 9 0 0 9 0 0 9 0 0

## SECOND SCHEDULE—continued.

Imported into the Zambesi Basin of Northern Rhodesia.

| Nos. | Articles.  | Under the General Tariff. | On goods the produce of the United Kingdom and reciprocating British Possessions. | On goods the produce of any other reciprocating British Possessions. | Imported into the Congo Basin of Northern Rhodesia. |
|------|--|---------------------------|---|--|---|
|      |  |                           |   |  |   |
| 56   | Bioscopes, magic lanterns, cinematographs, phonographs, gramophones and records therefor   | 25%                       | 0%  | 0%   | 0%  |
| 57   | Biscuits, cakes, puddings and pastry   | 25%                       | 0%  | 0%   | 0%  |
| 58   | (a) Blankets and sheets, or rugs, cotton, hair or woolen, or manufactures of cotton, hair or wool commonly used as blankets or rugs, and coats, jackets or other apparel made of blanketing or hair, not elsewhere enumerated, £100  | 25%                       | 0%  | 0%   | 0%  |
|      | (b) Table quilts, £100   | 25%                       | 0%  | 0%   | 0%  |
| 59   | Bricks, (except bath) fire   | Free.                     | Free.   | Free.  | Free.   |
| 60   | Clothing bespoke or made by a tailor or dressmaker to the order of an individual not including underclothing, £100   | 25%                       | 0%  | 0%   | 0%  |
| 61   | Extracts and essences of all kinds for food, flavouring or perfumery, not elsewhere enumerated, including concentrated soap, £100  | 25%                       | 0%  | 0%   | 0%  |
| 62   | Fireworks of all descriptions, £100  | 25%                       | 0%  | 0%   | 0%  |
| 63   | Glycerine, distilled, not in bulk, £100  | 25%                       | 0%  | 0%   | 0%  |
| 64   | Gold and silver plate and gold and silver plated ware, £100  | 25%                       | 0%  | 0%   | 0%  |
| 65   | Harness and saddlery, £100   | 25%                       | 0%  | 0%   | 0%  |
| 66   | Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery; precious stones and pearls and imitations thereof, cut or polished and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; watches and watch cases and the set-up mechanism or movements thereof; ornamental hairpins and ornamental brooches; necks, necklaces and muff chains and similar articles of adornment | 25%                       | 0%  | 0%   | 0%  |
| 67   | Leather manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts and gun cases, made wholly or chiefly of leather; not including fancy hand bags, £100  | 25%                       | 0%  | 0%   | 0%  |
| 68   | Medicinal preparations, not elsewhere enumerated, other than pills, imported in packages not for direct sale retail to the public when prepared by any secret or occult art and recommended to the public under any general name or title or specified for any disease or affection whatsoever affecting the human or animal bodies  | 25%                       | 0%  | 0%   | 0%  |
| 69   | Oil, essential or perfumed (including eucalyptus), £100  | 25%                       | 0%  | 0%   | 0%  |
| 70   | Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated, £100   | 25%                       | 0%  | 0%   | 0%  |

Imported into the Zambesi Basin of Northern Rhodesia.

| Nos.                             | Articles.  | Under the General Tariff. | On goods the produce of the United Kingdom and reciprocating British Possessions. | On goods the produce of any other reciprocating British Possessions. | Imported into the Congo Basin of Northern Rhodesia. |
|----------------------------------|--|---------------------------|---|--|---|
|                                  |  |                           |   |  |   |
| 71                               | Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters, £100                           | 25%                       | 0%  | 0%   | 0%  |
| 72                               | Shawls, woollen, £100  | 25%                       | 0%  | 0%   | 0%  |
| CLASS IV.—3, <i>ad valorem</i> . |  |                           |   |  |   |
| 73                               | Acetylene gas lamps, metal parts for the manufacture of  |                           |   |  |   |
| 74                               | Ambulance materials, imported by recognized associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded   |                           |   |  |   |
| 75                               | Ammonium: anhydrous, chloride (ad-ammoneae) and nitrate: in bulk   |                           |   |  |   |
| 76                               | Asbestos, packing and boiler compositions  |                           |   |  |   |
| 77                               | Assay apparatus and assay molar  |                           |   |  |   |
| 78                               | Banks and belting of all kinds for driving machinery, boiler tubes, belting cloth and mill cloth   |                           |   |  |   |
| 79                               | Barytes and pumice: in bulk  |                           |   |  |   |
| 80                               | Battery cloth and laize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth, but not including cocoanut matting   |                           |   |  |   |
| 81                               | Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes   |                           |   |  |   |
| 82                               | Bookbinders' requisites, consisting of boards, cloths, leather, marble paper, skin, thread, tape, vellum, webbing, wire, gold and silver leaf, parchment, imitation leather, binders' paper, cardboard and linen board   |                           |   |  |   |
| 83                               | Bottles and jars of common glass or earthenware and bottles ordinarily used for aerated waters: empty  |                           |   |  |   |
| 84                               | Calcium: carbonate, caustic, chloride, chlorate, bi-sulphite: in bulk  |                           |   |  |   |
| 85                               | Caustic in the piece   |                           |   |  |   |
| 86                               | Carbonic acid gas  |                           |   |  |   |
| 87                               | Cement, liquid, for tube mills   |                           |   |  |   |
| 88                               | Chains for hauling   |                           |   |  |   |
| 89                               | Chimneys: metal (smoke stacks)   |                           |   |  |   |
| 90                               | Collution cotton and glycerine and kieselguhr: in bulk for manufacturing purposes  |                           |   |  |   |
| 91                               | Confectioners' requisites, namely, moulding starch, gelatine and unsweetened desiccated cocoanut in bulk   |                           |   |  |   |
| 92                               | Corks and bungs and corkwood, unmanufactured   |                           |   |  |   |
| 93                               | Cranes, elevators and shears   |                           |   |  |   |
| 94                               | Crucibles, cupels, cupelling furnaces, graphite, ingot moulds, retorts and furnaces for roasting minerals  |                           |   |  |   |
| 95                               | Cyanide of potassium and of sodium: sulpho-cyanide of potassium, sodium and calcium  |                           |   |  |   |
| 96                               | Disinfectants, in bulk, provided that they are of a standard approved by the Controller of Customs   |                           |   |  |   |
| 97                               | Emery: in bulk, emery cloth and paper, emery wheels and sand paper   |                           |   |  |   |
| 98                               | Felt, rubberoid, uraltie, and similar substances for building purposes   |                           |   |  |   |
| 99                               | Fireclay and terra alba  |                           |   |  |   |
| 100                              | Fire escape and fire-extinguishing appliances and apparatus  |                           |   |  |   |
| 101                              | Fruits: fresh or green, including cocoa-nuts   |                           |   |  |   |
| 102                              | Glass in bulk  |                           |   |  |   |
| 103                              | Gypsum (sulphate of lime or plaster of Paris), in bulk   |                           |   |  |   |
| 104                              | Hair: hog, camel and bulgier, for broom and brush making   |                           |   |  |   |
| 105                              | Haircloth and springs for furniture  |                           |   |  |   |
| 106                              | Hops   |                           |   |  |   |
| 107                              | Hose: conveying  |                           |   |  |   |
| 108                              | Hubs, rims, spokes, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for wagons and carts commonly used for the conveyance of goods   |                           |   |  |   |
| 109                              | India-rubber, unmanufactured   |                           |   |  |   |
| 110                              | Jacks: screw and hydraulic   |                           |   |  |   |
| 111                              | Launches, tugs and lighters: provided that when condemned or handed to be broken up, duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may then be in force   |                           |   |  |   |
| 112                              | Leather: patent, enamelled, roan and morocco, and pig-skin in the piece, and valve hide  |                           |   |  |   |
| 113                              | Lifts: power, including the gates  |                           |   |  |   |
| 114                              | Machinery:   |                           |   |  |   |
|                                  | (a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines or harness) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes                                |                           |   |  |   |
|                                  | (b) Machinery, apparatus, appliances, implements and electric material used in connection therewith for the generation, storage, transmission, distribution of and lighting by gas or electric power, but not including electroliers, hand lamps or fancy fittings |                           |   |  |   |
| 115                              | Magnesium, sulphate: in bulk   |                           |   |  |   |
| 116                              | Meerschaum, amber and amberoid, in the rough, for making smokers' pipes  |                           |   |  |   |
| 117                              | Metals:  |                           |   |  |   |
|                                  | (a) Aluminium in plain or perforated sheets, but otherwise unmanufactured  |                           |   |  |   |
|                                  | (b) Brass, copper and composition metal: plain or perforated sheet, but otherwise unmanufactured   |                           |   |  |   |

Nos.

## (c) Iron and steel:

- (i) Rough and rolled, to be completed or converted in this Territory into a further manufactured iron or steel article
- (ii) Sheets, plain or perforated and galvanized corrugated sheets
- (iii) Angle, bar, channel, hoop, rod, plate **H, T**, and similar iron or steel, not perforated or put together or worked up in any way for structural or other purposes, not elsewhere enumerated
- (d) Lead: bar, pipe, sheet, foil and acetate of
- (e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured
- (f) Metal of all sorts in bars, blocks, ingots and pigs, not elsewhere described
- 118 Metal shaft sets, and rails, buckets, skips, tracks and tubs wheeled or otherwise, for hauling goods or rails or wires
- 119 Packing and lagging for engines, machinery, piping and buildings
- 120 Paper & all paper in its original mill ream, wrapper or reels, not less in size than 16 inches by 15 inches, not including felled or ruled papers, blotting, or wall papers, but including tissue papers
- 121 Pipes: piping and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including cocks, meters and taps, but not including grids, manhole covers and fittings, surface boxes, down-piping and guttering
- 122 Potassium and sodium:  
Carbonate, bi-carbonate, caustic and silicate, chlorate, bi-chromate, permanganate, red and yellow prussiate of: in bulk
- 123 Presses: wool, hay, straw and forage
- 124 Printing, lithographic and ruling ink, roller composition and stamping colours and printers' bronze
- 125 Railway construction or equipment requisites, as follows: Rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turn-tables, permanent or fixed signals, weighbridges and railway lamps
- 126 Resin: in bulk
- 127 Rope for driving, drilling and water boring
- 128 Saddlery and harness furniture and saddle trees
- 129 School furniture and requisites, being all articles certified by the Administrator to be for use in any school
- 130 Sheep dip, sheep dipping powders, materials suitable only for dip and dipping tanks
- 131 Slates for roofing
- 132 Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants or trees
- 133 Springs, axles, steps, and other metal parts not ordinarily made in the Territory for carts, carriages, coaches and wagons
- 134 Substances for destroying pests or diseases in stock, plants or trees: sulphate of copper, arsenic and arsenious acid, arsenate of soda
- 135 Tanks and vats, suitable and intended for mining purposes, and substructures for the same
- 136 Telegraphs and telephones: materials and instruments for use in construction and working of telegraph and telephone lines
- 137 Tread: heel and shoe makers', saddlers' and sailmakers', and sewing twine and twining twine and harvest yarn
- 138 Traction engines, power lorries, and trailers for the same, steam-crushers, steam rollers, street sweeping and street spraying machines
- 139 Tramway construction and equipment requisites as follows: Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, culvert tops, cars, trolleys, water tanks, and turntables
- 140 Vegetables, fresh or green, but not including garlic, potatoes or onions
- 141 Water boring and pumping apparatus and pumps, but not including beer pumps
- 142 Wire
- 143 Wire netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials, or fastenings of metal ordinarily used for agricultural or railway fencing and fruit tree netting
- 144 Wire-rope
- 145 Wood:  
(a) Unmanufactured
- 246 Zinc: fence dust and shavings

## CLASS V.—FIBRE.

- 147 Animals, living, not elsewhere enumerated
- 148 Appointments and uniforms for military, naval, volunteer or other (Imperial or Colonial) forces of His Majesty
- 149 Arlases, charts, globes and maps
- 150 Bags (not including paper bags) for flour, grain, manure, local manufactures, produce, sugar, wool, coal and minerals and bagging and sackings in the piece
- 151 Bad instruments and standards the *bona fide* property of any military, naval or volunteer corps and not the property of individuals
- 152 Bones, feathers, grass, ivory, hair, hoofs, horns, moss, shells, skins, teeth, wool and other parts of animals, birds, fishes, or reptiles, not being manufactured, polished, or further prepared than dried or cleaned, but in their raw or unmanufactured state
- 153 Books and newspapers printed, including newspapers and periodicals, not being foreign unauthorised prints of any British or South African copyright work, the importation of which is prohibited, not being advertising matter elsewhere enumerated
- 154 Borax, boracic acid, bromine, birlage, manganese dioxide and quicksilver

Nos.

- 155 Bottles and jars of common glass or earthenware, imported full of any article liable to a rated duty only
- 156 Bullion (in the bar or sheet), coin, specie, bank notes, and other paper currency
- 157 Catalogues or price lists of foreign firms addressed to importers, merchants or manufacturers, or public libraries and similar institutions
- 158 Church decorations, altars, hand instruments, bells, founts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body
- 159 Coir, canule wick, cotton, flax, fibre, flock, hemp and jute; raw, waste or unmanufactured
- 160 Consular uniforms and appointments, and printed official consular stationery
- 161 Copra
- 162 Cooperage: (a) Staves in the rough  
(b) Hoop iron or hoop steel, shaped or fashioned  
(c) Vats for the manufacture of wines
- 163 Cork dust, paper shavings, sawdust, husks, and other waste substances, intended and suitable for use only as packing material
- 164 Cups, medals, and other trophies imported for presentation as prizes at examinations, exhibitions, shows or other public competitions for skill or sports for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public service or for ride shooting by Imperial or Colonial forces, or recognised rifle associations, not being for the purpose of advertisement, or delivery free from the customs, bear engraved or otherwise intelligibly marked on them the occasion or purpose for which they are presented
- 165 Diagrams, designs, drawings, models and plans
- 166 Diamonds and other gems or precious stones, in their rough state
- 167 Dyes for manufacturing purposes and tanning substances for leather, including salts
- 168 Engravings, lithographs and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements elsewhere enumerated
- 169 Fish fry and ova
- 170 Fish: fresh, dried, cured or salted, of South African taking and raw
- 171 Fish: fresh of South African taking
- 172 Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilizers or manures
- 173 Glycerine, crude: in bulk
- 174 Ice
- 175 Life-boats, belts and bionys and other life-saving apparatus
- 176 Marble in the rough or sawn
- 177 Newspapers or supplement editions or part thereof and intended to be completed and published in the Territory
- 178 Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers in bulk
- 179 Oils, palm, palm kernel, cotton seed and cocoanut, and regulations as the Customs may prescribe
- 180 Paintings, pictures, picture books and etchings, not being advertisements or labels elsewhere enumerated
- 181 Platinums, chloride of, and platinum wire
- 182 Public stores, imported or taken out of bond by His Britannic Majesty, sole and exclusive use of the Government of the Territory, provided that a certificate of approval by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government: and provided further that no portion of such stores used or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs and the payment of the duties to him by the Officer selling or disposing of such public stores at the rate leviable at the date of sale
- 183 Seeds, bulbs, plants and tubers, for planting or sowing only, not including edible kinds of fodder
- 184 Sculpture, being original works of art or replicas thereof
- 185a Radium
- 184a Rattans, cane and bamboo: manufactured
- 185 Specimens illustrative of natural history and exhibits for public museums or scientific purposes, and antiquities for the same purpose
- 186 Stone linings and pebbles and steel balls for tube mills
- 187 Sulphur and iron pyrites: in bulk
- 188 Sulphurous anhydride
- 189 Tallow, including vegetable tallow
- 190 Vaccine virus, toxin and serum and remnet
- 191 Wax: viz.: paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives
- 192 Wood meal and wood pulp

## CLASS VI.

- 193 All goods, wares and merchandise, not elsewhere charged with duty, and not enumerated in the Free List, and not prohibited to be imported into the Territory, shall be charged with a duty of 20% *ad valorem*.

NOTE.—A rebate of 11% *ad val.* shall be granted on goods the growth, produce or manufacture of any part of His Majesty's Dominions or of any British Protectorate and all goods imported into the Congo Basin, under this No.

## BRITISH NYASALAND (LATE BRITISH CENTRAL AFRICA)

THE CONSOLIDATING CUSTOMS ORDINANCE No. 8, OF  
31ST OCTOBER, 1906.

(British Central Africa Gazette of October 31, 1906.)

1. This Ordinance may be cited as "The Consolidating Customs Ordinance, 1906."

2. The following Regulations and all Rules, Proclamations and Notices made and published thereunder are hereby repealed:

(a) The Customs Regulations, 1893.

(b) The Customs Regulations Amendment Regulation, 1898.

(c) The Queen's Regulations for Levying Road and River Duties, Wharfage Dues and Registration Fees on Goods Imported into the British Central Africa Protectorate, 1896.

3. This Ordinance shall extend to the British Central Africa Protectorate, and to the Protectorate waters; and the term "the Protectorate" shall be construed accordingly.







7. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
8. Goods passing through the Protectorate in transit to and from North Eastern Rhodesia.
9. Personal baggage of soldiers of the King's African Rifles.
10. Native foodstuffs.
11. All articles lawfully re-imported into the Protectorate upon the same conditions as those set out in Schedule I. In respect of import duty under the like circumstances.
12. In respect of all goods lawfully imported or exported and whether for home consumption or in transit there shall be charged wharfage dues at the rate of 3 per cent. *ad valorem* save as hereinafter provided.

- Where such dues amount to less than 3d, a sum of 3d. shall be charged and where such dues exceed 3d. or any multiple thereof an additional 3d. shall be charged in lieu of such excess. No wharfage dues shall be charged in respect of:
1. Goods imported by and for the use of the Government of the Protectorate.
  2. Current coin of the realm and current coin of any nationality in transit.
  3. Imported live stock.
  4. Unmanufactured tobacco leaf as defined in Schedule I.
  5. Passengers' baggage on exportation.
  6. Priated matter as defined in Schedule I.
  7. Goods imported by post.
  8. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.

9. Personal baggage of soldiers of the King's African Rifles.
10. Native foodstuffs.
11. In respect of all imports exempt from the payment of import duties, and of all goods in transit there shall be charged a registration fee of 6d. per package save as hereinafter provided. No registration fee shall be charged in respect of:

1. Goods imported by and for the use of the Government of the Protectorate.

2. Current coin of the realm.
  3. Live stock.
  4. Unmanufactured tobacco leaf as defined in Schedule I.
  5. Goods in transit to and from North Eastern Rhodesia.
  6. Goods imported by and for the use of Consular Officers of the United States of America, Mexico, Cuba and the Argentine Republic.
  7. Personal baggage of soldiers of the King's African Rifles.
  8. Native foodstuffs.
- Registration fee will not be deducted from the amount of import duty due when goods in transit fail to pass out of the Protectorate.
5. A fee of 2s. 6d. shall be charged for each re-importation certificate.
  6. In addition to the ordinary import duty the following charges are prescribed:
1. On each licence to import firearms and ammunition 2s. 6d.
  2. On each annual licence to import alcoholic liquors for sale £10.
  3. On each permit to remove alcoholic liquors from bond or King's Warehouse (for each consignment) 2s. 6d.
  7. Rent in King's Warehouses:
- For each package per month or part thereof 6d.

#### SCHEDULE III. CUSTOMS AND TRANSIT STATIONS.

The following shall be Customs and Transit Stations:  
Port Herald, Chirimo, Chikwawa, Neno, Blankyts, Mlanje, Zomba, Chikula, Nchen, Fort Johnston, Koto-Koto, Ngara, Lilongwe, Dowa, Dedza, Chintiche, Mzimba, Karonga.

#### SCHEDULE IV.

##### GOODS IN TRANSIT.

In respect of all goods in transit, not specially exempt, there shall be charged the following fees only:

- Read and River dues.  
Wharfage dues.  
Registration fee.  
Duty on licences to import firearms and ammunition.

As prescribed in Schedule II.

### BRITISH EAST AFRICA

MONEY, WEIGHTS AND MEASURES.—1 rupee (100 cents).

Weights and measures same as Great Britain, with the following exception—the grain (measure of coffee) = 360 lbs. avoirdupois.

#### AN ORDINANCE TO AMEND THE CUSTOMS ORDINANCE 1904.

(No. 1.—Assented to 10th January, 1910.)

Enacted by the Governor of the East Africa Protectorate with the advice and consent of the Legislative Council thereof:—

- 1.—This Ordinance may be cited as "The Customs Tariff Ordinance 1909," and the (Amendment) Ordinance 1912.
- 2.—On and after the publication of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and assigns for the use of the Government of the East Africa Protectorate, the several duties of customs as the same are respectively inserted, described and set forth in the 1st and 2nd Tables of duties of customs to this Ordinance annexed.

Provided that:

- (1) It shall be lawful for the importer or exporter if he so desire to pay the import or export duty leviable on goods imported or exported by him in kind, if the nature of such goods permit of such payment.
- (2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Governor of Customs shall direct and the sum received therefor credited to the revenue of the Protectorate.
- 3.—The goods enumerated and described in the 3rd table to this Ordinance annexed shall and may be imported free of duty.
- 4.—(1) The value of goods upon which duty is leviable *ad valorem* shall for the purposes of this Ordinance, be deemed to be the cash price for which the goods are capable of being sold in the Custom House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of duties payable on the importation thereof.
- (2) The Chief of Customs may, with the approval of the Governor fix a scale or scales of percentages to be added to the first cost of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.
- 5.—Section 2 and Schedules A and B of the Customs Ordinance 1904, section 9 of the Customs Regulations 1909, and Sections 6 and 7 of the East Africa Liquor Ordinance 1902, are hereby repealed.

#### TABLE I.

##### Import Duties.

40. distilled liquors (other than drugs and medicines imported for bona fide medical purposes), Eau de Cologne and lavender water, ..... per gallon at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade Rs. 5

the duty to be augmented proportionately for each degree above 50 degrees and diminished proportionately for each degree below 50 degrees.

On all other goods of every description not being specially exempted in the 3rd table to this Ordinance an *ad valorem* duty at the rate of ten per cent.

#### TABLE II.

##### Export Duties.

- 1 Ivory ..... *ad val.* 15 %
- 2 Gum copal ..... " 6 %
- 3 India rubber (other than rubber which is not in connection with plantation created in open land not in connection with the lease of a forest) ..... " 4 %
- 4 Bortles ..... " 10 %
- 5 Hides and skins (other than sportsmen's trophies) ..... " 10 %
- 6 Rhinoceros horn and hippopotamus teeth (other than sportsmen's trophies) ..... " 10 %

#### Export Duties.

|   |                     |
|---|---------------------|
| 7 Tortoise shell .....  | <i>ad val.</i> 10 % |
| 8 Chilies .....   | " 10 %              |
| 9 Ebony and other fine woods as specified from time to time ..... | " 5 %               |
| 10 Cowrie and other sea shells .....                              | each Rs. 21         |
| 11 Horses .....   | " 2                 |
| 12 Camels .....   | " 2                 |
| 13 Donkeys .....  | " 4                 |

#### TABLE III.

##### Exemptions from Import Duties.

1. Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been in actual use previously, and are the property of the person whose baggage is being passed or of any member of such person's family.
2. Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers, forming part of passengers' baggage and not intended for trading purposes.
3. Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate;
4. All horses and mules;
5. Other live stock imported for breeding purposes, provided that:
  - (a) All live stock imported for breeding purposes for which exemption from Customs duty is claimed shall, except in cases where permission is given by a Veterinary Officer, be landed at Kilindi.
  - (b) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country;
  - (c) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry.
6. Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption;
7. Goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;
8. Ships and vessels imported entire or in section;
9. Material for the construction and maintenance of railways, tramways and roads;
10. Trees, plants and seed intended for cultivation;
11. Tools, monuments and ornaments for graves, memorial windows, tablets and brasses;
12. Coal;
13. Photographs, engravings, pictures and maps;
14. Gold bullion;
15. Coin admitted to circulation in the Protectorate;
16. Agricultural implements and machinery and all apparatus and plant usually and principally employed in farming operations.
17. Sheep and cattle medicines whether for internal or external application. For the purpose of this exemption, medicines shall be deemed to include powder and other preparations for the composition of sheep and cattle dips and licks.
18. This exemption shall have effect on and after the first day of January 1906, and all such duties paid in respect of such medicines imported after the 31st day of December, 1905, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance.
19. Manures and insecticides;
20. Industrial machinery; and electric cable or wire, the posts for carrying the same and all other material required for the purpose of generating, or storing or distributing electric energy, whether for power or lighting, on or after the 1st day of January 1906, shall be exempted from import duties if they have been imported solely for such purposes. This exemption is not to include lamps and their fittings or material.
21. Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, cutenders, and all printed or lithographed matter used or intended to be used solely for advertising purposes.

20. Officers' Uniforms, viz.: the uniform of a Naval, Military, or Protectorate Officer including the necessary arms, badges and accoutrements thereto.

21. Regimental plate, furniture, and other mess fittings and band instruments the property of any Regimental Mess or the joint property of the Officers of any Regimental Mess.

22. Officers' camp furniture and fittings imported as a necessary part of their equipment.

23. Goods imported for the use of His Majesty's Land and Sea Forces in the East Africa Protectorate on satisfactory proof to the Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty.

24. All articles necessary for maintaining telegraphic communication between British East Africa, and other parts of the world.

25. All coats of arms, flags, seals and Official stationery and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined, that the articles are for its exclusive use.

26. Cupa, medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented.

27. Wire and wire-cloth for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, windows, and other materials or fastenings of metal primarily used for agricultural or railway fencing.

28. Empty bags (other than paper bags), and crates of flour, manure, pyrethrum, sugar, wool, coal and minerals, and bagging and sacking in the piece and binding (two).

29. Bonds and belting of all kinds for driving machinery.

30. Motor vehicles, suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles.

31. Petrol.

32. The luggage, equipment, and stores imported by the Inspector General, King's African Rifles or his Staff Officer, for the use of the said officers or either of them whilst travelling on duty.

33. Machinery, plant, materials and rolling stock, when imported or imported for clearing through the Customs by the Magadi Co. for the purpose of the construction or the initial equipment of the Magadi railway or the Magadi Co.'s port.

Passed in the Legislative Council the 11th day of October, 1909.

#### CRANE TARIFF.

|  | Rs. 6. p. |
|--|-----------|
| 1 Very large packages, as those from Dutch, bales of empty gunnies, etc. per ton of wooden or iron material..... | 0 4 0     |
| 2 Bundles empty nikardas, casks, bundle corrugated sheet-iron, and large casks, etc.....                         | 0 2 0     |
| 3 Bales of piece goods tobacco and ordinary casks.....   | 0 1 0     |
| 4 Rice, etc., bags.....  | 0 0 6     |
| 5 Ordinary nikarda per tin, ghee Asali, and small packages.....  | 0 0 3     |
| 6 Every three planks.....  | 0 0 3     |
| 7 Per day.....   | 35 0 0    |
| 8 Per half-day or less.....  | 17 8 0    |
| 9 Per hour after 6 p.m.....  | 4 0 0     |
| 10 Horse.....  | 5 0 0     |
| 11 Camel.....  | 5 0 0     |
| 12 Bullock.....  | 2 0 0     |
| 13 Donkey.....   | 2 0 0     |

The passenger ferry cannot be used for the discharge or loading of goods unless permission in previously obtained from the Chief of Customs.

#### THE EAST AFRICA LIQUOR ORDINANCE, 1902.

(No. 27 of November 12, 1902.)

1. From and after the date hereof, no distilled or alcoholic liquors shall be imported into or sold or dealt in within the Protectorate otherwise than in accordance with this Ordinance.

Distilled liquors may be admitted for the use of the non-native population only.

#### Importation.

3. No person shall import any distilled or alcoholic liquors into the Protectorate for the purposes of sale without a licence.

4. (1) Licences to import distilled or alcoholic liquors into the Protectorate for sale may be granted by such licensing authority and upon such terms and conditions as the Commissioner may by rules prescribe, provided that the fee for such licence for the period of one year shall not exceed 1,000 rupees. (2) No person shall be entitled to demand a licence as of right.

5. Distilled and alcoholic liquors may be imported into the Protectorate without licence for the purpose of being consumed by the importer; but in the event of any question being raised as to the character of any importation of such liquors, it shall be deemed to be an importation for the purpose of sale unless and until the contrary is proved.

6. The Commissioner may make rules for the bonding of any distilled or alcoholic liquors, and for the testing of any distilled liquors imported into or manufactured in the Protectorate.

#### UGANDA PROTECTORATE.

MONEY, WEIGHTS AND MEASURES.—1 rupee (100 cents).

Weights and measures same as Great Britain.

#### AN ORDINANCE ENACTED BY THE ACTING GOVERNOR OF THE UGANDA PROTECTORATE.

(No. 6.—Dated May 25, 1910.)

It is hereby enacted as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1910."

2. On and after the publication of this Ordinance there shall be raised, levied, collected and paid unto His Majesty, his heirs and successors, for

the use of the Government of the Uganda Protectorate upon goods imported into and exported from the Uganda Protectorate, the several duties of customs as the same are respectively inserted, described, and set forth in the first and second tables of duties of customs to this Ordinance annexed.

Provided that:

(1) It shall be lawful for the importer or exporter if he so desire to pay the import or export duty leviable on goods imported or exported by him in kind if the nature of such goods permit of such payment.

(2) Goods received in payment of duty shall be sold by public auction or otherwise disposed of as the Chief of Customs shall direct, and the sum received therefor credited to the revenue of the Protectorate.

3. The goods enumerated and described in the third table to this Ordinance annexed shall and may be imported free of duty.

4. (1) The value of goods upon which duty is leviable *ad valorem* shall, for the purpose of this Ordinance, be deemed to be the cash price for which the goods are exported or imported in the Customs House without profit or loss to the importer or exporter at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of duties payable on the importation thereof.

(2) The Chief of Customs may, with the approval of the Governor, fix a scale or scales or percentages to be added to the first value of goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

5. Nothing in this Ordinance contained shall be deemed to affect the provisions of "The Uganda Customs Consolidation Ordinance, 1904," Section 16.

6. "The Customs Ordinance, 1904," and Sections 6 and 7 of "The Uganda Liquor Ordinance, 1903," are hereby repealed.

#### TABLE I.

##### Import duties.

|   |                  |
|---|------------------|
| On distilled liquors (other than drugs and medicines imported for bona fide medical purposes), Eau de Cologne, and lavender water.....      | Rs. 5            |
| Of the Gay Lussac alcoholometer at a temperature of 15 degrees centigrade.....  | above 50 degrees |
| the duty to be augmented proportionately for each degree above 50 degrees, and diminished proportionately for each degree below 50 degrees. |                  |

On all other goods of every description, not being specially exempted in the Third Table of this Ordinance *ad valorem* duty at the rate of 10%.

#### TABLE II.

##### Export duties.

|  |                |
|--|----------------|
| 1 Ivory.....   | and ent. 15%   |
| 2 Gum copal.....   | " 6%           |
| 3 Rubber (other than plantation rubber).....                                     | " 4%           |
| 4 Beeswax.....   | " 10%          |
| 5 Hides and skins (other than Sportsman's trophies).....                         | " 10%          |
| 6 Rhinoceros horns and hippopotamus teeth (other than Sportsman's trophies)..... | " 10%          |
| 7 Tortoise shell.....  | " 10%          |
| 8 Chilies.....   | " 10%          |
| 9 Ebony and other woods as specified from time to time.....                      | " 5%           |
| 10 Cowrie and other sea shells.....  | " 5%           |
| 11 Horses.....   | (each) Rs. 21  |
| 12 Camels.....   | " 4            |
| 13 Donkeys.....  | " 2            |
| 14 Buffalo hides.....  | per fatha " 60 |

#### TABLE III.

##### Exemptions from Import Duties.

1. Personal baggage consisting of wearing apparel and other articles of personal use, as are in actual use at the time of importation, or have been actually in use previously, and are the property of the person whose baggage is being passed or of any member of such person's family.

2. Bicycles, binoculars, photographic cameras, and sewing machines which have been used, and instruments intended for the professional use of passengers, forming part of passengers' baggage and not intended for trading purposes.

3. Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East African Protectorate or of the Uganda Protectorate;

4. All horses and mules;

5. Other live stock imported for breeding purposes, provided that:

(a) All such live stock shall in order to be admitted free of duty be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country;

(b) Live stock for the purpose of this exemption means cattle, sheep, goats, donkeys, swine, ostriches and poultry.

6. Goods imported by or consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption;

If goods imported by a merchant are sold to His Majesty's Navy, such goods shall be treated as goods re-exported;

7. Ships and vessels imported entire or in section;

8. Material for the construction and maintenance of railways, tramways, and roads;

9. Trees, plants and seeds intended for cultivation;

10. Tomstones and ornaments for graves, memorial windows, tablets and inscriptions;

11. Coal;

12. Photographs, engravings, pictures and maps;

13. Gold bullion;

14. Coin admitted to circulation in the Protectorate;

15. Agricultural implements and machinery and all apparatus and plant usually and principally employed in farming operations;

16. Sheep and cattle medicines whether for internal or external application.

For the purpose of this exemption, medicine shall be deemed to include powder and other preparations for the composition of sheep and cattle dips and licks. This exemption shall have effect on and after the 1st day of January 1906, and all such duties paid in respect of such medicines imported after the 31st day of December, 1905, shall be refunded, provided that applications for such refund shall be made within six months of the date of the publication of this Ordinance;

17. Manures and insecticides;



TARIFF.]

18. Industrial machinery; and apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire or the posts for carrying the same, and not including lamp-posts or lamps or their fittings. This exemption shall have effect on and after the first day of June, 1906, and all duties paid in respect of such machinery imported after the 31st day of May, 1906, shall be refunded, provided that application for such refund shall be made within six months of the publication of this Ordinance;

19. Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes;

20. Officers' uniforms, viz., the uniform of a naval, military or Protectorate officer, including the necessary arms, badges and accoutrements thereto;

21. Regimental plate, furniture, and other mess fittings and hand instruments the property of any regimental mess or the joint property of the officers of any regimental mess;

22. Officers' camp furniture and fittings imported as a necessary part of their equipment;

23. Goods imported for the use of His Majesty's Land and Sea Forces in the Uganda Protectorate on satisfactory proof to Chief of Customs that they have been imported solely for the use of His Majesty's Land and Sea Forces and are the property of His Majesty;

24. All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world;

25. All costs of arms, darts, seals and Official stationery, and such other goods as the Governor may from time to time by notice in the *Official Gazette* declare to be within the exemption in respect of any Consulate imported by a Consular Officer on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined, that the articles are for its exclusive use;

26. Cups, medals or other trophies imported for presentation or presented as prizes at examinations exhibitions, shows, or other public competitions, for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill or sport or honourable or meritorious public services; provided that such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee and the occasion or purpose for which presented;

27. Wire and wire netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing;

28. Empty bags (other than paper bags), and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sackings in the piece, and binding twine;

29. Bands and belting of all kinds for driving machinery;

30. Motor vehicles suitably constructed for, and intended to be employed usually and principally in, the conveyance of goods, and spare parts of such motor vehicles;

31. Percol.

32. No import duty shall be charged on goods which are proved to the satisfaction of the Customs Officer to have paid the full import duty imposed on them by virtue of any law in force in the East Africa Protectorate. (Extract from "The Uganda Customs Consolidated Ordinance, 1904," Sec. 16.)

TABLE OF PROHIBITIONS AND RESTRICTIONS.

FIRST PART.

Goods absolutely prohibited to be imported:

(a) False money or counterfeit coin or any coin, not of the established standard in weight of fineness;

(b) Indecent or obscene prints, paintings, books, cards, lithographic or other engravings or other indecent or obscene articles;

(c) Provisions, meat, and vegetables unfit for human food;

(d) Articles of foreign manufacture bearing the name, address, or trade-mark of any manufacturer or dealer in the name of any place in the United Kingdom or any British possession, and calculated to impart to them a special character of British manufacture, and not of such manufacture;

(e) The importation, manufacture and sale of white (yellow) phosphorus matches.

SECOND PART.

Goods prohibited to be imported except subject to the restrictions herein contained:

(a) Fire-arms and ammunition, as defined in "The Uganda Fire-Arms Regulations, 1896," except in accordance with the provisions of those Rules;

(b) Explosives, as defined in "The Uganda Explosive Rules 1898," except in accordance with the provisions of those Rules;

(c) Petroleum, as defined in "The Indian Petroleum Act, 1886," except in accordance with the provisions of that Act;

(d) Infected cattle, sheep, or other animals, and hides, skins, horns, hoofs, or other parts of cattle or other animals, seeds, or grain, or any other thing whatsoever which the Commissioner may by order prohibit in order to prevent any disease liable to affect horses, cattle, or other domestic animals, or liable to affect coffee or other cultivated plants;

The importation of automatic and silenced rifles is prohibited unless the consent in writing of the Governor has previously been obtained.

THE UGANDA LIQUOR ORDINANCE, 1903.

(No. 3 of March 2, 1903.)

For text see East Africa Liquor Ordinance, 1902, the wording being ident. cal.

SOMALILAND PROTECTORATE.

Ordinance No. 4 of 1907, enacted on June 17, 1907.

It is hereby enacted as follows:

1. This Ordinance may be cited as "The Customs Amendment Ordinance, 1907," and shall be read as one with the "The Customs Regulations, 1902,"

2. Duty at the rates laid down in Schedule I, annexed to this Ordinance, shall be levied on all goods imported or exported at a Protectorate port, except as provided in the case of inter-port trade.

3. Livestock and local produce transported by land from Zeyla to Djibouti or other place beyond the limits of the Protectorate shall be liable to Export duty at the rates laid down in Schedule I, (a).

4. The scale of fees for keeping the Customs House open on public holidays or after business hours shall be that laid down in Schedule II, annexed to this Ordinance.

SCHEDULE I.

(a) RATES OF DUTY CHARGED AT ZEYLA.

Imports.

|   |  |       |
|---|--|-------|
| Silk goods, and mixtures of the same, velvet, and tanned skins .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| Grey shirtings, European white longcloths and drill, Turkey red cloth, and miscellaneous piece goods, including twist, dyed, and woolen goods ..... | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 2%    |
| Wines, malt, and alcoholic liquors for Harar .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| Earthen and glass-ware .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 2%    |
| Other miscellaneous, viz., grain, sugar, ironware, machinery, zinc, lead, provisions, etc. ....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| Alcoholic liquors (except for Harar) .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| Livestock of every description .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| All other goods specially exempted at other Protectorate ports .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | Free. |

Exports.

|   |  |       |
|---|--|-------|
| Coffee, skins, hides, ivory, shells (mother of pearl), feathers, beeswax, ghee, waxes and other merchandise ..... | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 1%    |
| Livestock .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | Free. |
| All other goods specially exempted at other Protectorate ports .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | Free. |

(b) RATES OF DUTY CHARGED AT ALL OTHER PROTECTORATE PORTS.

Imports.

|   |  |       |
|---|--|-------|
| Alcoholic liquors .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 5%    |
| Goods imported by the Government, personal baggage, tea, coal, maps, and printed matter; specie, trees, plants, and seeds for cultivation; livestock for breeding purposes; tombstones, and ornaments for graves; military equipment of an Officer, including a sword, revolver, rifle of a military or naval Officer; Officers' certified chargers; sanctioned by War Office; Officers' certified chargers; surgical and medical instruments personally imported by a doctor, and surveying instruments personally imported by an engineer or surveyor for professional use; arms and ammunition to be granted by sportsmen, prospectors, and travellers; machinery, watches and other articles exported under a Customs Pass Note and re-imported after repair, etc.; Goods consigned to British Legation and Consulates in Abyssinia; camp equipment, imported by officers and officials serving in the Protectorate; ships and boats, and all goods other than those enumerated above ..... | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | Free. |
| Livestock .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 7%    |

Exports.

|   |  |       |
|---|--|-------|
| Personal baggage, specie, empty, empty kerosine tins and mineral water bottles; wrappings and sackings for re-import; returned stores and articles on which import duty has been already paid; cargo kept in bond and transhipped without change of ownership; machinery, watches, and other articles exported for repair ..... | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | Free. |
| All goods other than those enumerated above .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 7%    |
| Livestock: Horses (Somali) .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 10%   |
| " " other breeds .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 2%    |
| Mules .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 8%    |
| Donkeys .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 1%    |
| Bullocks and cows .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 4%    |
| Camels .....  | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 4%    |
| Sheep and goats .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 4%    |
| Ostriches .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 4%    |
| All other animals and birds .....   | As provided in Articles 1 and 2 of "The Alcoholic Liquor Regulations, 1901," or by any Enactment amending, or substituted for, the same. | 7%    |

SCHEDULE II.

Fees for keeping the Customs House open after hours:

|  |         |
|--|---------|
| For vessels under 10 tons .....            | Rs. 1/0 |
| " " over 10 and under 30 tons .....        | 2/0     |
| " " over 30 and under 60 tons .....        | 3/0     |
| " " over 60 and under 100 tons .....       | 4/0     |
| " " over 100 and under 300 tons .....      | 5/0     |
| " " over 300 tons and all steamships ..... | 20/0    |

The importation for consumption of alcoholic liquors is only permissible for the use of the non-native population, and to a limited extent, and firearms and ammunition must be deposited in a public warehouse, and may not be withdrawn except by a permit signed by a Consular Officer.

At the port of Berbera no goods (other than Government stores and goods [see Regulations at commencement of Tariff]) and baggage of officials and live stock, which may be landed at the Shaah pier in the presence of a Customs Officer, may be landed at or shipped from any other place than the Customs pier.

At the Ports of Zeyla and Bulhar all goods must be landed or shipped at the Customs pier and landing-stage, opposite the Customs-house, respectively.

No Customs duties shall be levied on goods exported from one Customs port of the Protectorate to another, except that goods exported from Zeyla to another Customs port of the Protectorate shall pay an import duty equivalent to the difference between the import duty at Zeyla and that at the port of destination.

(1) Indian Rupee.

Ordinance No. 1 of 21st Nov. 1906, in reference to the importation and sale of Poisons.

It is hereby enacted as follows:-

1. For the purposes of or for the purpose of the "Poisons" shall mean such articles as may be comprised in the Schedule hereto, provided that His Majesty's Commissioner and Commander-in-Chief (hereinafter referred to as the Commissioner) may, by public notification at any time, add any article to the Schedule.

2. It shall be an offence for any person to import, sell, or keep open shop for selling by wholesale, retailing, dispensing, or compounding poisons, unless such person shall have a licence issued under this Ordinance by the Commissioner, or such officers as may be designated by Rules made under this Ordinance.

3. This Ordinance may be cited as the "Sale of Poisons Ordinance 1906."

#### SCHEDULE.

Arsonic and its preparations, corrosive sublimate, cyanide, and all metallic cyanides, strychnine, croton, resubline, caustic soda, tartar emetic, aconite, belladonna, chloroform, cocaine, morphine and its preparations, opium and its preparations, nuxvomica, prussic acid, calabar bean, cocaine indicus, datura, ergot, henbane, St. Ignatius bean, cantharides.

#### ZANZIBAR PROTECTORATE.

##### CUSTOMS DECREE NO. 11 OF 1911.

1. This Decree may be cited as the "Customs Decree, 1911."

(1) All goods imported into Our Island Dominions shall be dutiable at the rate of 2½ upon the value thereof save in so far as may be herein otherwise provided or by any Rules and Regulations made hereunder or as may be provided by any law or Decree for the time being in force within Our Island Dominions.

(2) The following goods may be imported free that is to say:-  
(a) Agricultural implements, hoes-saw, castor seeds, cod, cocoanuts, citrus, cottonseed, corn, copra, dairy produce (e.g., fresh meat, gum arabic, guinea pigs, hides, hippopotamus teeth, ivory (S), livestock, machinery for treating agricultural produce, makanda (ready made), mangrove fish, maps and charts, mats for clove drying, orchid-seeds, photographs not intended for sale, printed books and commercial documents, rhinoceros horns, rubber, shells, skins, spades, sunbels, trees, plants, and seeds intended for cultivation, tombstones and ornaments for graves, tortoise shells, gold bullion, sea-ware, vegetables (fresh) and ships whether imported entire or in section.

(3) Samples of wines and spirits imported in miniature bottles, commercial samples, trade catalogues, price lists and other commercial advertising matter.

11. Any person exporting from or importing into Our Island Dominions goods other than spirits or distilled liquors may at his option pay the duty (if any) leviable upon such goods either in cash or in kind or partly in cash and partly in kind, provided that no drawback shall be made in respect of goods whereon duty shall have been paid in kind.

14. The importation of the goods enumerated or described in this Section shall be and hereby is absolutely prohibited.

Any such goods if imported shall be seized, forfeited and destroyed or otherwise disposed of as Our First Minister may direct.

(a) False money, counterfeit coin, scribbles or currency.

(b) Coins current in our said Island Dominions or money purporting to be such not of the prescribed weight and fineness as by law therein established.

(c) Indecent or obscene literature, prints, paintings, photographs, books, cards, lithographs or other engravings or any other indecent or obscene goods of any description whatsoever.

(d) Manufactured articles bearing the name, address or trade mark of any manufacturer or dealer or the name of any place in the United Kingdom or any British Colony, Dependency, or Protectorate or in any Foreign State during the subsistence of any Treaty made between such State and ourselves or on Our behalf at or after the promulgation of this Decree calculated to import to them a special character of manufacture and not being of such character of manufacture.

Any goods other than those hereinbefore in this Section mentioned which may appear to Our First Minister likely to be or prove injurious or dangerous to morality or health and which he may by proclamation in the "Gazette" prescribe.

(e) Kerosine, paraffin, petroleum or other explosive oil with a flash point below 55 Fahrenheit by the test known as the Abel Pensky Flash Test.

15. Any person importing fire-arms, ammunition and gunpowder into Our Island Dominions shall deposit the same at his own cost, and peril in such place as the Chief of Customs may appoint, and such fire-arms, ammunition and gunpowder shall only be dealt with or withdrawn from such place upon the written authority of the said Chief of Customs and upon compliance and in accordance with the Rules and Regulations made in that behalf hereunder.

(1) Any person importing alcoholic, spirituous, distilled or fermented liquors into Our Island Dominions shall pay by way of duty thereon at the rate following:-

(a) 2 pence (2) the gallon at 50° of the Gay-Lussac alcoholometer at the temperature of 15° of the centigrade thermometer in respect of all distilled liquors which are imported as free for sale or use in Our said Dominions. The said duty shall be augmented proportionately for each degree above 50° and shall be diminished proportionately for each degree below 50°.

(b) 2½ on wines, beers, and other fermented alcoholic liquors imported as aforesaid payable upon their value.

(2) Provided that no person shall import such liquors as aforesaid for the purposes of sale without having first obtained a licence in that behalf from the Chief of Customs.

(3) And provided that a person so licensed as aforesaid shall comply with the Regulations made hereunder in respect thereof.

(4) Under a Customs Notice of 10th November, 1911, "dairy produce" shall mean the fresh dairy produce of East Africa. All other dairy produce is dutiable at 2½ of ad valorem.

(5) No person may import into the Islands of Zanzibar and Pemba elephant tusks less than 11 lbs in weight or over 100 of any weight.

(6) Indian lacquer.

#### REGULATIONS ISSUED ON 30TH OCTOBER, 1911, UNDER THE CUSTOMS DECREE, 1911.

4. All merchandise and goods shall be landed (if and when landed) at Zanzibar at the Custom House Wharf, and (if and when landed) at any other port within H.M. The Sultan's Island Dominions at such place as the officer for the time being in charge at such port of matters provided for in the said Decree may, subject to the control of the Chief of Customs, appoint in that behalf.

Kerosine, benzine, petrol and all other oils of an explosive character, which shall be landed at such place or places as shall from time to time be appointed by the Chief of Customs;

Bottles and packing materials, firewood, dry and fresh fish, molasses, asphalt, etc., shells, hides and skins, cocoanuts, fresh fruits, all fresh vegetables, glue in tin or cases, makanda, onions, and potatoes, which shall be landed at the Malindi Custom House;

Coal which shall be landed at the coal godowns.

Provided that the Chief of Customs may appoint other places for the landing of the above goods.

12. For the purpose of assessing duty on the value of goods under Section 7 of the Customs Decree, the following percentages shall be added to the value of such goods at port of shipment from Asia and the Far East:-

|   |     |
|---|-----|
| Free goods  | 0%  |
| Groceries   | 10% |
| Hardware  | 10% |
| Household   | 10% |
| Cutlery   | 10% |
| Grain all sorts   | 10% |
| Rice  | 20% |
| Bullion   | 20% |
| Jewellery of all kinds and precious stones  | 15% |
| Furniture, oak wood, and woodwork by show   | 20% |
| Do, by steamer, cost price plus charges (no addition), plus 5%, if commission be not charged and specified in invoices. |     |

(a) If no charges are included in invoices, 15%, being a.c.f. & c. plus landing charges when not included in freight shall be added.

Free godown..... (no addition)  
Free Zanzibar Harbour..... plus landing charges when not included in freight (no addition)

Indent price..... (no addition)

(a) Upon goods the produce of Africa and the Islands in the Indian Ocean, west of longitude 60° E, the selling price in the town of Zanzibar less 10% or such value as the Chief of Customs may fix. Duty on transit grains, groceries and glue when removed into town shall be charged at the current wholesale market price less 10%.

13. (a) Goods received on consignment and sold within six months. duty shall be assessed on the selling price less 10%; if not sold within that period duty shall then be assessed on the selling price in Zanzibar Town at the time, less 10%, and the deposit returned in full to the depositor.

25. (a) A Drawback Bill shall be given, if applied for, at the time of payment of duty save as hereinafter provided.

(b) The Drawback Bill shall entitle the person holding the same to a refund of the duty paid, provided that no refund of less than one rupee shall be allowed and provided that the goods in regard to which the Bill has been given are:-

(i) re-exported in the same condition as when imported;  
(ii) re-exported within two years after payment of the duty; and  
(iii) shipped from the Customs Wharf.

(c) Refund of Drawback Duty shall be applied for within two months of the date of shipment; after such a period has elapsed no refund shall be allowed.

(d) No Drawback shall be allowed for timber under one ton of 50 cubic feet or No Drawback Bill shall be issued for potatoes, onions, garlic, fresh fruits, wet dates, dry fish, salt, or other goods perishable or otherwise which the Chief of Customs may in his discretion, exclude under this Regulation.

27. Any person shall have the option of either leaving his transhipment goods in bond on payment of a special consolidated rate which will cover wharfage, import and export, and warehousing for three months from the date of storing in warehouse; or he may forthwith remove the goods into Zanzibar Town on payment of wharfage and duty. Provided that this Regulation shall not apply to kerosine, paraffin, petroleum, petrol and other explosive oils.

55. (1) All fire-arms, ammunition, and gun-powder withdrawn from the custody of the Customs shall be registered and stamped with a distinctive mark and number.

(2) A fee for such registration shall be charged at the rate of Rs. 1 per fire-arm, case of ammunition or keg of powder, and a further Rs. 2 per fire-arm for the permit relating thereto.

(3) No authorization to withdraw any arms, ammunition, or powder shall be given, except in the following cases:-

(a) To persons affording guarantees to the satisfaction of the Chief of Customs that the fire-arms, ammunition, or powder will not be given, assigned, or sold to third persons without the written permission of the Chief of Customs.

(b) To travellers provided with a declaration of their Government stating that the fire-arms and ammunition are destined exclusively for their personal defence.

(c) In cases where such arms, or ammunition are guaranteed, to the satisfaction of the Chief of Customs, to be destined for immediate exportation to ports outside the limits of the zone specified by Article VIII of the General Act of the Brussels Conference 1889-1890, provided always that no such permission shall be given whenever, in the opinion of the Chief of Customs, there is ground for suspicion that such arms or ammunition may be fraudulently brought back into any part of the prohibited zone.



annuities. Provided that no person shall be entitled as of right to demand a licence.

|                                 |          |                                    |               |                                |          |                                    |                        |     |
|---------------------------------|----------|------------------------------------|---------------|--------------------------------|----------|------------------------------------|------------------------|-----|
| Acetate                         | 156      | Apparel, wearing, wool             | 367, 704, 705 | Bases for stereotypes &c       | 438, 483 | Boats                              | 116, for societies &c  | 88  |
| Acetate cotton                  | 236      | worsted, &c                        | 367, 704, 705 | Basins, earthenware &c         | 289      | Boat                               | life, for societies &c | 88  |
| Acetate anyl                    | 488      | Apples                             | 90, 92, 93    | Baths and bath tubs, n.o.p     | 622      | Robinet, plain white cotton        | 67                     | 67  |
| of lead, not ground             | 488      | Apricots                           | 254           | Batteries, electric            | 483      | Boilers, n.o.p                     | 340                    | 483 |
| Acetone                         | 168      | Arabic gum                         | 70            | " brass caps for               | 483      | iron or steel plates for           | 340                    | 483 |
| Acetylene gas lanterns for gas  | 465      | Argols                             | 208           | " galvanic                     | 483      | Boiler tubes, wrought or seam-     | 340                    | 483 |
| beacons &c                      | 465      | Arms (Imperial government),        | 708           | Bating and batts, cotton       | 424      | Boiling cloth, not made up         | 340                    | 483 |
| Acid, acetic                    | 213, 214 | Aromatic seeds                     | 161           | Bayonet                        | 620      | Belts, handle, heading, stave      | 340                    | 483 |
| " boracic                       | 208      | " spirits of ammonia               | 156           | Bay run                        | 161      | and shingle                        | 340                    | 483 |
| " hydro-fluo-silicic            | 208      | Arsenic of soda                    | 210           | Bed ornaments                  | 437      | and bolt blanks, iron or           | 340                    | 483 |
| " muriatic                      | 216      | Arsenic, sulphide of               | 208           | Beams, weighing                | 437      | bed                                | 340                    | 483 |
| " nitric and other n.o.p.       | 216      | Arenons oxide                      | 208           | Dean meal, leucost             | 437      | Bone, ash                          | 60                     | 60  |
| " oxalic                        | 216      | Art, works of, in bronze           | 348 (a)       | Beans, crude drugs n.o.p       | 437      | " black                            | 60                     | 60  |
| " phosphate, not medicinal      | 216      | Articles, Canadian, returned       | 708           | " glycerol tanning, crude      | 203      | " charred                          | 60                     | 60  |
| " stearic                       | 216      | of glass to be cut or              | 386 (a)       | " ground                       | 203      | " pitch, crude                     | 60                     | 60  |
| " sulphuric                     | 217      | " mounted                          | 386 (a)       | " n.o.p.                       | 47       | Bones, crude                       | 60                     | 60  |
| " sulphuric, platinum           | 430      | " for hat and cap manu-            | 638 (a)       | " cocoon, crude                | 47       | Bonnet and bonnet crown            | 62                     | 62  |
| " articles for                  | 208      | facturers                          | 638 (a)       | " seed, from Gt. Britain       | 47       | and shapes                         | 62                     | 62  |
| " tannic                        | 208      | " for Consul General               | 706           | " canned baked                 | 47       | Bookbinding machines               | 340                    | 483 |
| " tartaric crystals             | 208      | " for Governor General             | 706           | " cream                        | 47       | Bookbinders' cloth                 | 340                    | 483 |
| Acids, mixed                    | 216      | " for officers and men             | 708           | " toulquin and vanilla         | 47       | Books 169, 170, 171, 172, 173, 174 | 340                    | 483 |
| Acetic, not                     | 216      | " Imperial Navy                    | 708           | Bed-casts, steel for           | 47       | Boots 169, 170, 171, 172, 173, 174 | 340                    | 483 |
| Acorn nuts                      | 676      | " for the manufacture              | 644 (a)       | Bedsteads, tubing for &c       | 483      | Boat lugs                          | 178, 623, 699, 704     | 67  |
| Actions, piano                  | 418, 705 | " of binder twine                  | 706           | Bed, fluid, not medicated      | 140, 147 | Book lists                         | 67                     | 67  |
| Advertising matter illustrated, | 178      | " for exhibition &c                | 706           | Beer                           | 437      | " patterns, paper                  | 67                     | 67  |
| n.o.p.                          | 178      | " made from twine                  | 706           | Berwick                        | 15       | Beats                              | 611, 611(a), 612, 613  | 67  |
| Agate ware, iron or steel       | 427      | n.o.p.                             | 549           | Best seed                      | 73       | Beats                              | 611, 611(a), 612, 613  | 67  |
| Agricultural implements         | 418, 705 | Artificial flowers, fruits, grains | 634           | Belgian goods enjoying benefit | 4        | Bears                              | 611, 611(a), 612, 613  | 67  |
| Air guns and rifles             | 624      | " &c                               | 634           | of Intermediate Tariff         | 4        | Bears, (diamond) inst. or buy      | 611, 611(a), 612, 613  | 67  |
| Alabaster ornaments             | 207      | " teeth, not mounted               | 180           | Bells, n.o.p.                  | 352      | Beds, black for                    | 611, 611(a), 612, 613  | 67  |
| Alumet, blood                   | 160      | Artillery                          | 167           | Bells, n.o.p. for churches     | 352      | Botanical specimens                | 611, 611(a), 612, 613  | 67  |
| Alcoholic liquors, n.o.p.       | 160      | Abestos, not crude, and manu-      | 205           | Belt pulleys                   | 432      | Bottles and boxes, glass (philo-   | 611, 611(a), 612, 613  | 67  |
| " perfumes                      | 160      | facturers of                       | 210           | Belt chains                    | 432      | sophical)                          | 611, 611(a), 612, 613  | 67  |
| Ale                             | 148, 167 | Ash, soda                          | 312           | Belt, chain, link              | 432      | " glass                            | 611, 611(a), 612, 613  | 67  |
| Alizarin                        | 205      | Ash, soda and pearl                | 209 (a)       | " of leather                   | 432      | Bow, sockets, tubular, steel, for  | 611, 611(a), 612, 613  | 67  |
| A hand root                     | 427      | Asphalt or asphaltum               | 697           | " n.o.p.                       | 432      | Bow, steel, for cream separators   | 611, 611(a), 612, 613  | 67  |
| Aluvial gold mining, ma-        | 461      | Astomeron, carbide                 | 697           | " n.o.p.                       | 432      | Boxes, fancy                       | 611, 611(a), 612, 613  | 67  |
| chinery &c.                     | 461      | Augsura, coal                      | 460           | " n.o.p.                       | 432      | " for vaccine points               | 611, 611(a), 612, 613  | 67  |
| Almonds, not shelled            | 563, 667 | Automatic feeders                  | 460           | " straw                        | 99, 95   | Braces and parts thereof           | 611, 611(a), 612, 613  | 67  |
| Alpaca fabrics                  | 563, 667 | " gas beacons, mate-               | 460           | " cranberries                  | 99, 95   | Brace, n.o.p.                      | 611, 611(a), 612, 613  | 67  |
| " ready-made clothing           | 563, 667 | rials for                          | 460           | " crude drugs                  | 99, 95   | Brads                              | 611, 611(a), 612, 613  | 67  |
| Alum yarn                       | 212      | ore samplers                       | 460           | " crude drugs or tanning       | 99, 95   | Brads                              | 611, 611(a), 612, 613  | 67  |
| Alumina and sulphate of         | 211, 212 | Auto-bulbs                         | 438           | " chips, palm leaf &c. for     | 99, 95   | Brads                              | 611, 611(a), 612, 613  | 67  |
| Aluminium ingots, blocks, bars  | 333      | Auto-bulbs                         | 438           | " clasp                        | 99, 95   | Brads                              | 611, 611(a), 612, 613  | 67  |
| " &c.                           | 333      | Axes                               | 440           | " foot                         |          |                                    |                        |     |



TARIFF.]

|                                      | Nos.         |                                       | Nos.          |                                       | Nos.     |   | Nos.          |
|--------------------------------------|--------------|---------------------------------------|---------------|---------------------------------------|----------|---|---------------|
| Elastic, round or flat ..            | 375          | Fire-brick ..                         | 281           | Gauzes, surgical dressing ..          | 236      | Hats, u.o.p., hat shapes and            | 295           |
| " webbing ..                         | 453          | " clay ..                             | 295           | " Gelatine ..                         | 232      | " crowns ..                             | 612           |
| Electric apparatus, n.o.p ..         | 453          | " crackers ..                         | 665           | " Generators, electric ..             | 205      | Hatters' furn., on the skin ..          | 612           |
| " batteries ..                       | 453          | " engines and extinguishers ..        | 439           | " Gentian root ..                     | 455      | " plush, bindings &c ..                 | 638 (n)       |
| " brass-caps for ..                  | 485          | " proofs ..                           | 500           | " Geographical globes ..              | 697      | Hay ..                                  | 400           |
| " dental engines 453 (n) ..          | 485          | " works ..                            | 665           | " Giant powder ..                     | 666      | " knives ..                             | 449           |
| " machines for separating ..         | 460          | Fish ..                               | 115-123, 132  | " Gilders' whiting ..                 | 240      | " loaders ..                            | 448           |
| " d. iron ores ..                    | 453          | Fisheries, articles, products of ..   | 133           | " Gilling thread for nets ..          | 682      | " toolbars ..                           | 448           |
| " motors ..                          | 453          | Fishing bait and hooks, ..            | 422           | " Gilt ware, n.o.p. ..                | 362      | " Hauls ..                              | 435           |
| " light carbons ..                   | 316          | " coils ..                            | 511           | " Gin ..                              | 156      | " ropes for fishing nets ..             | 682           |
| " fixtures ..                        | 435          | Fittings, earthenware, for ..         | 284           | " Ginger, unground ..                 | 30       | " Heading bolts ..                      | 500           |
| Electro-plated ware ..               | 362          | " sewer pipe ..                       | 402           | " ground ..                           | 31       | " Heads for steel gas buoys &c ..       | 465           |
| Electrotype ..                       | 422, 435     | " iron or steel pipe ..               | 435           | " preserved ..                        | 107      | " for whips ..                          | 465           |
| Elevators for floating dredges, ..   | 461          | " Fixtures, gas, electric light &c .. | 366           | " wire ..                             | 102      | Hemp and manufactures of ..             | 186           |
| Elkix, alcoholic, n.o.p ..           | 130          | Flannel, plain, not fancy ..          | 566           | " Gliders, rolled iron or steel ..    | 205      | " 337, 540, 541, 547, 562, 571, 631     | 681           |
| Embossing machines, book- ..         | 442          | Flasks ..                             | 324, 709      | " Glass, and manufactures of ..       | 192      | " Canada ..                             | 562           |
| Embroideries, n.o.p ..               | 375          | Flavouring powders ..                 | 141           | " 317-326, 456, 477, 676, 681, 691    | 681      | " Herbs, crude drugs, n.o.p ..          | 604           |
| " white cotton ..                    | 526          | Flax and manufactures of 521-523 ..   | 521-523       | " Globules, iron, for polishing &c .. | 607      | " Hickory, rough, ..                    | 592           |
| " silk ..                            | 579          | Flint ..                              | 557, 559, 547 | " Glove fasteners, metal ..           | 671      | " Hides, raw ..                         | 590           |
| Enery in bulk ..                     | 665          | " paper ..                            | 192           | " Gloves ..                           | 627      | " Hinges, T and strap ..                | 412           |
| " manufactures of ..                 | 192          | " stones, ground ..                   | 296           | " Glucose ..                          | 129      | " Hoos ..                               | 449           |
| " paper or cloth ..                  | 670          | Flooring, mosaic, articles for ..     | 285           | " Glycerine for explosives ..         | 664      | " Holders, shade ..                     | 449           |
| Enotic, tartar ..                    | 208          | Flooring, mosaic, articles for ..     | 285           | " Goldbeaters' moulds ..              | 686      | " Hollands (tailors) ..                 | 423           |
| Enamel sizing ..                     | 235          | Flores, stock, viz.: palms ..         | 78, 79        | " skius ..                            | 686      | " Holloware, iron or steel, plain &c .. | 423           |
| Enamelled iron or steel ware ..      | 698          | Flour, buckwheat ..                   | 50            | " Gold coin ..                        | 360      | " nickel & aluminium ..                 | 423           |
| " leather ..                         | 698          | " damaged in transit ..               | 446 (n)       | " ingots, blocks, bars &c ..          | 350      | " Honey and imitations thereof ..       | 104           |
| Eagles, fire ..                      | 439          | " malt-excess ..                      | 39            | " manufactures, n.o.p ..              | 362      | " Hoos ..                               | 625           |
| " blast furnace blowing ..           | 460          | " potato ..                           | 39 (n)        | " Gongs, n.o.p. ..                    | 352      | " Hooks, fly and fishing ..             | 423           |
| " traction, or portable, ..          | 447          | " rye ..                              | 50            | " leathers ..                         | 709      | " fishing, deep sea &c ..               | 682           |
| Engraved plates on wood or ..        | 431          | " rye ..                              | 39 (n)        | " covers or packages ..               | 686      | " reaping ..                            | 471           |
| Engraving, u.o.p ..                  | 180          | " rye ..                              | 39 (n)        | " Grain crushers ..                   | 418      | " shoe eyelet ..                        | 378, 384, 386 |
| Entomological specimens ..           | 689          | " rye ..                              | 39 (n)        | " damaged in transit ..               | 446 (n)  | " Hoop poles or steel ..                | 50            |
| Envelopes ..                         | 193          | " rye ..                              | 39 (n)        | " molasses ..                         | 768      | " Hops ..                               | 25            |
| Epsom salts suitable as un- ..       | 711          | " rye ..                              | 39 (n)        | " Grass, artificial ..                | 597      | " Hon in the rough ..                   | 679           |
| " enumerated goods ..                | 539          | " rye ..                              | 39 (n)        | " Grass, artificial ..                | 597      | " covered ..                            | 617           |
| Essences, alcoholic, n.o.p ..        | 159          | " rye ..                              | 39 (n)        | " Grass, artificial ..                | 597      | " cribs, rough ..                       | 617           |
| " fruit, spirituous or ..            | 159, 261     | " rye ..                              | 39 (n)        | " Granite ware ..                     | 427      | " rags, rough ..                        | 617           |
| " alcoholic ..                       | 159, 261     | " rye ..                              | 39 (n)        | " manufactures of, n.o.p ..           | 307      | " Horse boots ..                        | 612           |
| Essential oil ..                     | 696          | " rye ..                              | 39 (n)        | " sawn ..                             | 306      | " clothing ..                           | 571           |
| Ether, nitrous ..                    | 161          | " rye ..                              | 39 (n)        | " rough ..                            | 305      | " hair, cleaned, dipped or ..           | 613           |
| " sulphuric ..                       | 219          | " rye ..                              | 39 (n)        | " Grape fruit (shaddock) ..           | 287      | " dyed ..                               | 447           |
| Ethyl, alcohol ..                    | 156, 157     | " rye ..                              | 39 (n)        | " Grapes ..                           | 100      | " rakers ..                             | 445           |
| " hydrate oxide of ..                | 664          | " rye ..                              | 39 (n)        | " Graphophones, cylinders &c ..       | 597      | " Hose, cotton or linen, lined ..       | 619           |
| Explosives, articles for ..          | 664          | " rye ..                              | 39 (n)        | " Grass, manilla, exports &c ..       | 539      | " with rubber ..                        | 619           |
| " n.o.p ..                           | 664          | " rye ..                              | 39 (n)        | " goods, unfinished ..                | 639      | " gutta percha or rubber ..             | 619           |
| Extrude of coffee, n.o.p. and ..     | 25           | " rye ..                              | 39 (n)        | " Hub blocks, rough &c ..             | 519      | " House furniture ..                    | 592           |
| " substitutes thereof ..             | 25           | " rye ..                              | 39 (n)        | " pulp of ..                          | 539      | " Hub blocks, rough &c ..               | 519           |
| " of malt ..                         | 268          | " rye ..                              | 39 (n)        | " Grasses, fancy, dried &c ..         | 539      | " Hydrated oxide of ethyl ..            | 136           |
| " of sawdust ..                      | 268          | " rye ..                              | 39 (n)        | " Gravels ..                          | 25       | " Hydraulic cement ..                   | 230           |
| Extractions, alcoholic, n.o.p ..     | 159          | " rye ..                              | 39 (n)        | " Grease, axle ..                     | 213      | " Hydro-fluo-silicic acid ..            | 218           |
| " for dyeing or tan- ..              | 205          | " rye ..                              | 39 (n)        | " for leather ..                      | 279      | " Hydrates, solutions of per- ..        | 219           |
| " of meat ..                         | 328          | " rye ..                              | 39 (n)        | " rough, for soap and oils ..         | 214      | " Hypochlorite of lime ..               | 208 (n)       |
| " of glass frames and metal parts .. | 328          | " rye ..                              | 39 (n)        | " Grindstones ..                      | 303, 304 | " Ice ..                                | 155           |
| " of brasses and lenses for ..       | 671          | " rye ..                              | 39 (n)        | " Guavas ..                           | 30       | " creepers, steel for ..                | 411           |
| " Bicycle hooks, shoe and corset ..  | 671          | " rye ..                              | 39 (n)        | " Gun ..                              | 251, 252 | " Implements, agricultural, plates ..   | 477           |
| " Fans ..                            | 624          | " rye ..                              | 39 (n)        | " Gun blocks, rough &c ..             | 502      | " for shoe up to shape only ..          | 444           |
| " Farm rollers ..                    | 624          | " rye ..                              | 39 (n)        | " covers ..                           | 424      | " agricultural, n.o.p ..                | 448           |
| " wagnas ..                          | 591          | " rye ..                              | 39 (n)        | " wags, felt board for ..             | 156      | " settlers' ..                          | 346 (n)       |
| " Fashion plates, colors, mantle ..  | 184          | " rye ..                              | 39 (n)        | " powder ..                           | 424      | " Locandescant lamp bulbs ..            | 346 (n)       |
| " makers' and milliners' ..          | 184          | " rye ..                              | 39 (n)        | " Guns ..                             | 424      | " India rubber boots and shoes ..       | 617           |
| " Fasteners for purses &c ..         | 638          | " rye ..                              | 39 (n)        | " Gun blocks, rough &c ..             | 502      | " rubber cloth, tape &c ..              | 562           |
| " metal, glove ..                    | 671          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " rubber clothing ..                    | 619           |
| " shoe lace wire ..                  | 671          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " rubber, manufactures of ..            | 619           |
| Featherbone, plain or covered ..     | 633          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " rubber, unmanufactured ..             | 619           |
| Fenders, artificial ..               | 633          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " India corn ..                         | 31, 51        |
| " natural ..                         | 633          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " paste and extracts ..                 | 263           |
| " and manufactures ..                | 633          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " Indurated fibre ..                    | 569           |
| " of, n.o.p ..                       | 633          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " Ingot moulds ..                       | 451           |
| Felcutters ..                        | 460          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " Irons, aluminium ..                   | 376           |
| Fenders, automobile ..               | 460          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " oregon iron or steel ..               | 376           |
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| " rough &c ..                        | 502          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " and silver ..                         | 353           |
| Felap ..                             | 185          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " iron and steel ..                     | 376           |
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| " board ..                           | 186          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " Ink for writing ..                    | 256           |
| " for gun wags ..                    | 186          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " printing ..                           | 256           |
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| " fols and masks ..                  | 405          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " brass band ..                         | 593           |
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| " steel wire for maning ..           | 405          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
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| Fennel seed ..                       | 75           | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Ferment cultures for butter ..       | 206          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| " making ..                          | 206          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Ferronagense ..                      | 375, 375 (n) | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Ferro-silicon ..                     | 375, 375 (n) | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Ferrules for umbrellas &c ..         | 662, 663     | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Fertilizers ..                       | 662, 663     | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
| Fibres, vegetable, tampon and ..     | 539          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
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| Figs ..                              | 217          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
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| Fillets, cotton and rubber for ..    | 683          | " rye ..                              | 39 (n)        | " Gun ..                              | 424      | " musical, n.o.p ..                     | 597           |
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| .. fuel .. .. .                               | 251           | Pharmaceutical preparations, .. .. .    | 220              | .. frames, clasps and .. .. .         | 658           | .. paper .. .. .                         | 192             |
| .. hair .. .. .                               | 251           | Photographs and records &c. .. .. .     | 537              | .. fasteners for .. .. .              | 253           | .. stone, not hammered &c. .. .. .       | 305             |
| .. illuminating .. .. .                       | 256           | Phosphor bronze in blocks &c. .. .. .   | 532              | .. dry, for polishing &c. .. .. .     | 457           | Sarlinus .. .. .                         | 120             |
| .. land .. .. .                               | 253           | Phosphorus .. .. .                      | 532              | Pyrometers .. .. .                    | 400           | Sarsaparilla root .. .. .                | 203             |
| .. luscated or flax seed .. .. .              | 269, 273      | Photographic frames .. .. .             | 539              | Pyroxylic spirit .. .. .              | 155           | Saw .. .. .                              | 62              |
| .. lubricating .. .. .                        | 229           | Photographic dry plates .. .. .         | 657              | Quartz, crystallized .. .. .          | 333           | Saw-sets, for corsets and laces .. .. .  | 623             |
| .. medicinal, n.o.p. .. .. .                  | 229           | .. instruments .. .. .                  | 657              | Quartz, lever .. .. .                 | 333           | .. stays .. .. .                         | 527             |
| .. neat's foot .. .. .                        | 259           | Photographs, n.o.p. .. .. .             | 307              | .. flasks, exported .. .. .           | 709           | Satin, white .. .. .                     | 210             |
| .. olive .. .. .                              | 262, 278      | Pianofortes .. .. .                     | 38               | .. and returned .. .. .               | 709           | Sauces .. .. .                           | 88              |
| .. palm .. .. .                               | 277, 278      | Pickles .. .. .                         | 38               | Quills, natural .. .. .               | 652           | Savage skins or of skins, not .. .. .    | 12              |
| .. pepperminut .. .. .                        | 267, 270, 275 | Picture frames .. .. .                  | 307              | Quills, iron or cotton .. .. .        | 53            | .. sawn of wood .. .. .                  | 199             |
| .. petroleum .. .. .                          | 175           | .. wire .. .. .                         | 498              | Quinine .. .. .                       | 206           | Saws, steel for .. .. .                  | 173             |
| .. resin .. .. .                              | 268           | Pictures .. .. .                        | 172, 180, 704    | Quinins, salts of .. .. .             | 340           | Saw, steel for cheese .. .. .            | 302             |
| .. sesame seed .. .. .                        | 259           | Pies .. .. .                            | 220              | Quinins for printing .. .. .          | 318           | Scales .. .. .                           | 154             |
| .. spermaceti and other fish .. .. .          | 265           | Pillow cases .. .. .                    | 525              | Racks, cut .. .. .                    | 333           | Scapings .. .. .                         | 696             |
| .. silk, n.o.p. .. .. .                       | 265           | Pills, n.o.p. .. .. .                   | 90               | Radium .. .. .                        | 333           | Scientific apparatus &c. .. .. .         | 696             |
| .. soap, whale .. .. .                        | 265           | Pine apples .. .. .                     | 310              | Rags, cotton, lint, or hemp .. .. .   | 651           | Scissors .. .. .                         | 590             |
| .. oil and cloth, n.o.p. .. .. .              | 562           | Pine, rolling .. .. .                   | 310              | Rails for railways .. .. .            | 338           | Scraper, brass, iron &c. .. .. .         | 518, 519        |
| .. Ointments, n.o.p. .. .. .                  | 220           | .. wire, n.o.p. .. .. .                 | 310              | Railway cars .. .. .                  | 593           | Scraps, root or railway .. .. .          | 518             |
| .. Oenographs, advertising .. .. .            | 178           | Pipes, of iron and steel .. .. .        | 461 (n.o.)       | .. material 374, 389, 390, 414, 500   | 414, 500      | Screens, wire .. .. .                    | 413, 464        |
| .. Olives in brine .. .. .                    | 88            | .. drain .. .. .                        | 284              | Railways, locomotives and .. .. .     | 538           | Seal .. .. .                             | 440             |
| .. refuse (waste) .. .. .                     | 240           | .. tobacco .. .. .                      | 656              | .. and cars for .. .. .               | 538           | Sealing wax .. .. .                      | 224             |
| Operating tables, surgical .. .. .            | 406           | Pistol covers or cases .. .. .          | 424              | .. Raisins .. .. .                    | 57            | Seaweed, crude &c. .. .. .               | 538             |
| Opium, crude .. .. .                          | 223           | Pistols, bone, crude .. .. .            | 544              | Raisins .. .. .                       | 436           | Sealing-stock for gutta serena .. .. .   | 29              |
| .. powdered .. .. .                           | 223           | Pitch, Burgundy .. .. .                 | 385              | Raisins, n.o.p. .. .. .               | 436           | Sealing-stock for gutta serena .. .. .   | 29              |
| .. prepared for smoking .. .. .               | 223           | .. coal and pine .. .. .                | 385              | Rails, iron .. .. .                   | 19            | Seals .. .. .                            | 682             |
| Optical instruments .. .. .                   | 657           | Plaits, straw &c. for hats .. .. .      | 141              | Rails, iron, sawing .. .. .           | 19            | Separators, cream, material for .. .. .  | 172             |
| Orange mineral, dry .. .. .                   | 242           | Planks, wood .. .. .                    | 503-505          | Rails, iron, sawing .. .. .           | 19            | .. cream, steel bowls .. .. .            | 459             |
| .. rinds in brine .. .. .                     | 31            | Plants for drying or tanning .. .. .    | 203              | Rails, iron, sawing .. .. .           | 19            | .. for .. .. .                           | 519             |
| Oranges .. .. .                               | 329           | .. fruit, n.o.p. .. .. .                | 82               | Ready-made clothing, wool &c. .. .. . | 57            | .. (drumming) .. .. .                    | 448             |
| Ores of metals of all kinds .. .. .           | 597, 598      | .. masonry stock, n.o.p. .. .. .        | 282              | Ready-made clothing, wool &c. .. .. . | 57            | .. (drumming) .. .. .                    | 448             |
| Organs .. .. .                                | 597, 598      | .. rubber .. .. .                       | 282              | Reapers, time .. .. .                 | 318           | Serena, to be finished in Canada .. .. . | 593             |
| Orleans fabrics, to be finished .. .. .       | 563           | Plaster of Paris .. .. .                | 203, 234         | Records for photographs &c. .. .. .   | 697           | .. tion .. .. .                          | 579             |
| Ornaments, alabaster, amber .. .. .           | 624           | Plasters, n.o.p. .. .. .                | 220              | Red lead, dry .. .. .                 | 212           | Seam oil .. .. .                         | 529             |
| .. &c. .. .. .                                | 605           | Plate glass .. .. .                     | 312-322          | Reeds, bamboo .. .. .                 | 407, 408, 409 | Seamers' effects .. .. .                 | 705, 707 (n.o.) |
| Oris root .. .. .                             | 241           | Plated ware, nickel and electro .. .. . | 362              | Regalia .. .. .                       | 616           | Sewing pipes .. .. .                     | 254             |
| Oster plates or brads for hats .. .. .        | 457           | Platinum and manufactures .. .. .       | 363, 488-490     | Remnet, raw and prepared .. .. .      | 31            | Sewing machines and parts 449, 671       | 671             |
| Osters, unmanufactured .. .. .                | 457           | Playing cards .. .. .                   | 194              | Re-nut .. .. .                        | 384           | .. silk .. .. .                          | 579             |
| Overcoatings .. .. .                          | 457           | Ploughs .. .. .                         | 416 (b)          | Re-ticles .. .. .                     | 623           | .. thread, cotton, in .. .. .            | 559             |
| Oxides .. .. .                                | 709           | Plumbago manufactures .. .. .           | 313, 314         | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Oyster pairs exported & returned .. .. .      | 124-129       | Plums .. .. .                           | 561              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Oysters .. .. .                               | 710           | Plush fabrics .. .. .                   | 523              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Packages containing goods .. .. .             | 619           | Pocket books .. .. .                    | 519              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Packing rubber .. .. .                        | 654           | Poles, cornice .. .. .                  | 500              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pails, brush .. .. .                          | 654           | .. hop .. .. .                          | 500              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. paper, not printed .. .. .                 | 654           | Polish, knife and other, n.o.p. .. .. . | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. stair .. .. .                              | 251           | Pomades, preserved in fat &c. .. .. .   | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pearlons .. .. .                              | 78            | Pomatonas .. .. .                       | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paint, gold liquid .. .. .                    | 245           | Pomatonas .. .. .                       | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. anti-corrosive and anti- .. .. .           | 245           | Pomatonas .. .. .                       | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. fouling .. .. .                            | 245           | Pomatonas .. .. .                       | 235              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paints ground in spirit .. .. .               | 247           | Portable engines (thrashers) .. .. .    | 417              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. n.o.p. .. .. .                             | 247           | Porter .. .. .                          | 146, 147         | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paintings & pastels 180, 495, 695 (a) .. .. . | 247           | Portfolios .. .. .                      | 692              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Palm leaf .. .. .                             | 640           | Postage stamps, collections of .. .. .  | 692              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Palm .. .. .                                  | 78            | Posts, fence .. .. .                    | 500              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pampellets .. .. .                            | 171, 178      | Posters, advertising .. .. .            | 178              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pans, platinum, for sulphuric .. .. .         | 490           | Post-hole diggers .. .. .               | 448              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. acid .. .. .                               | 490           | Post-ashes .. .. .                      | 209 (n.o.)       | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Papine .. .. .                             | 132 (a)       | Potash, bicarbonate of .. .. .          | 209 (n.o.)       | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paper and manufactures of 177-179             | 177-179       | .. caustic .. .. .                      | 209 (n.o.)       | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paper .. .. .                                 | 199           | .. chlorate of, ground .. .. .          | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paperetries .. .. .                           | 198           | .. German mineral .. .. .               | 602              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paper-maché ware, n.o.p. .. .. .              | 224           | .. muriate of .. .. .                   | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paraffin wax .. .. .                          | 623           | .. nitrate of .. .. .                   | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Parasols .. .. .                              | 497, 615, 672 | .. prussiate of, red and .. .. .        | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. sticks for .. .. .                         | 497, 615, 672 | .. yellow .. .. .                       | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pans green, dry .. .. .                       | 240           | .. sulphate .. .. .                     | 209              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. white .. .. .                              | 240           | Potassium, cyanide of .. .. .           | 208              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pans, indigo .. .. .                          | 203           | .. potate diggers .. .. .               | 234              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. liquorice .. .. .                          | 235           | Potatoes .. .. .                        | 8, 83, 84 (a)    | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Pastes, tooth &c. .. .. .                     | 220           | Potatoes, tobacco .. .. .               | 654              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. n.o.p. .. .. .                             | 220           | Poultry .. .. .                         | 8, 9             | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Patent leather .. .. .                        | 608           | .. Powder, blasting, gun &c. .. .. .    | 606-608          | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. medicines, n.o.p. .. .. .                  | 220           | Powders, baking .. .. .                 | 231              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Paving bricks .. .. .                         | 282           | .. broad and bronze .. .. .             | 231              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. blocks of stone .. .. .                    | 306           | .. caustic .. .. .                      | 231              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| Peaches .. .. .                               | 278 (n.o.)    | .. fluorine .. .. .                     | 141              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. fruit, shell .. .. .                       | 109           | .. jelly .. .. .                        | 141              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pearl ash .. .. .                          | 209 (n.o.)    | .. soap .. .. .                         | 234              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pearls and imitations thereof .. .. .      | 648           | .. tooth .. .. .                        | 229              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pears .. .. .                              | 48            | .. Precious stones, not set .. .. .     | 618              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pease, n.o.p. .. .. .                      | 48            | .. pierced &c. .. .. .                  | 618              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Peas, not shelled .. .. .                  | 48            | Precipitate of copper, crude .. .. .    | 208              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pelometers .. .. .                         | 457           | Preparations, disinfecting .. .. .      | 197              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pel, candied .. .. .                       | 141           | Preserved ginger .. .. .                | 196              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Peels, raw .. .. .                         | 509           | Preserves, n.o.p. .. .. .               | 442              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pencils, lead .. .. .                      | 311           | .. Presses, printing .. .. .            | 442              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pencils, slate .. .. .                     | 311           | .. Primers .. .. .                      | 184              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Penholders .. .. .                         | 656           | .. for shot, shell and cart- .. .. .    | 184              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Pens .. .. .                               | 656           | .. ridges .. .. .                       | 256              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Percussion caps .. .. .                    | 424           | .. Printing .. .. .                     | 632              | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. Perfumed preparations, non- .. .. .        | 234           | .. Prices won in competition .. .. .    | 1201-1212        | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |
| .. alcoholic .. .. .                          | 234           | .. Prohibited goods .. .. .             | 1201-1212        | Re-ticles .. .. .                     | 623           | Re-ticles .. .. .                        | 559             |

|                                     | No.                    |   | No.               |                                      | No.  |   | No.          |
|-------------------------------------|------------------------|---|-------------------|--------------------------------------|--|---|--------------|
| Skeletons and parts ..              | 699                    | Stretchers, curtain ..                  | 513               | Torpedoes ..                         | 665  | Wall paper ..                                 | 115          |
| Skin washes, alcoholic ..           | 660                    | Structural iron or steel, drilled ..    | 391               | Tortoise shells, unmanufactured ..   | 680  | Walls, plaster, prepared ..                   | 293          |
| Skins ..                            | 699, 601-605, 686, 699 | Stuffs, rough, n.o.p. ..                | 246               | Tow, flax ..                         | 339  | Walnuts, not shelled ..                       | 293          |
| Slabs, iron or steel ..             | 376                    | Sugar ..                                | 134, 135, 138-141 | Towel, surgical dressing ..          | 236  | Warp, cotton, n.o.p. ..                       | 320          |
| Slates, manufactures of ..          | 311                    | Sulphate of alumina ..                  | 212               | Towels ..                            | 325  | Washboards ..                                 | 519          |
| " pencils ..                        | 309                    | " ammonia ..                            | 208               | Toys ..                              | 323  | Washes, brass or copper ..                    | 352          |
| " roofing ..                        | 309                    | " of copper (blue) vitriol ..           | 208               | Traction engines (threshers) ..      | 424  | Washers, iron or steel ..                     | 415          |
| Slates, school writing ..           | 311                    | " iron (cuprous) ..                     | 202               | Travelers' baggage ..                | 703  | Washes, hair &c. ..                           | 100, 322     |
| Slates, children's ..               | 352                    | " lime ..                               | 202               | Tray cloths, linen and cotton ..     | 702  | Waste, n.o.p., except metallic ..             | 581          |
| Sleighs ..                          | 391 (a)                | " potash ..                             | 209               | " carriages ..                       | 702  | " cotton, woolen &c. ..                       | 533          |
| Slides, metal, lantern ..           | 657                    | " soda ..                               | 210               | Trecas, n.o.p. ..                    | 89   | " rubber or gutta percha ..                   | 616          |
| Slime tables for mining ..          | 677                    | " zinc ..                               | 208               | " fruit for grafting ..              | 79   | " tin strip ..                                | 345          |
| Slippers, n.o.p. ..                 | 611                    | Sulphide of arsenic ..                  | 210               | " fruit ..                           | 81   | Watch actions or movements ..                 | 360          |
| Stamps for printing ..              | 340                    | Sulphide of soda ..                     | 210               | " nursery stock, n.o.p. ..           | 82   | " cases and parts ..                          | 367          |
| Squinting machinery ..              | 456                    | Sulphur, crude, or in roll or flour ..  | 629               | Tricycles, brass ..                  | 364  | " keys ..                                     | 363          |
| Snokers' sets ..                    | 145                    | Sunshades ..                            | 286               | Trimmings, stock, for beasts ..      | 486  | " watches ..                                  | 364          |
| Snuff ..                            | 230                    | Surgical dressings, antiseptic ..       | 286               | Trunks, n.o.p. ..                    | 220  | Water, cologne and lavender ..                | 160          |
| Sony, castle ..                     | 229                    | " instruments ..                        | 286               | " (last furrow) slag ..              | 593  | " mineral, natural, not in ..                 | 151          |
| " common or sundry ..               | 228                    | " trunks ..                             | 471               | Trunks, surgical ..                  | 622  | " bottles ..                                  | 229          |
| " mineral ..                        | 228                    | Suspenders and steel springs for ..     | 471               | " surgical, steel springs ..         | 376  | Wax, bees ..                                  | 235          |
| " powdered ..                       | 228                    | Suspensory bandages ..                  | 236               | " for ..                             | 474  | " mineral, n.o.p. ..                          | 235          |
| " powdered ..                       | 228                    | Sweetmeats ..                           | 141               | Tubers ..                            | 79   | " paraffin ..                                 | 224          |
| " n.o.p. ..                         | 228                    | Switches for railways ..                | 350               | Tubes, iron and steel ..             | 395, 397, 405, 675                         | " sealing ..                                  | 224          |
| " whale oil ..                      | 227                    | Swivels ..                              | 424               | Tubing, metal ..                     | 345, 348, 353, 396, 398-400, 460, 486, 490 | " vegetable ..                                | 225          |
| " tallow ..                         | 226                    | Swords ..                               | 424               | Tubs, bath, n.o.p. ..                | 289  | Wearing apparel, settlers' ..                 | 705          |
| Sockets, electrical ..              | 478                    | Syrup, glucose ..                       | 139               | " laundry ..                         | 289  | " wool, worsted ..                            | 567          |
| " tubular bow, steel for ..         | 568 (a)                | " maple ..                              | 139               | " n.o.p. ..                          | 289  | Webbing, suspender ..                         | 625, 620     |
| Socks of all kinds ..               | 210                    | Syrups, fruit, n.o.p. ..                | 152               | " mechanical, n.o.p. ..              | 290  | Weeders ..                                    | 44           |
| Soda ..                             | 8                      | " n.o.p. ..                             | 140               | Table cloths, linen or cotton ..     | 625  | Weighing beams ..                             | 437          |
| Soups ..                            | 450                    | Table cloths, bagatelle and billiard .. | 518               | " game ..                            | 318  | Will drilling machinery &c. ..                | 460          |
| Spade blanks ..                     | 450                    | " surgical operating ..                 | 466               | " shine, for mining ..               | 677  | Wool, finished products to enjoy ..           | 675          |
| Spades ..                           | 450                    | " Tableware, glass ..                   | 326               | " of china, porcelain ..             | 287  | " benefits of Preferential Tariff ..          | 675          |
| Specimens, botanical &c. ..         | 690                    | " white granite or ..                   | 287               | " white stone ..                     | 287  | Whalebone, unmanufactured ..                  | 635          |
| Spectacle frames and metal ..       | 323                    | " n.o.p. ..                             | 417               | Tacks, brass and copper ..           | 417  | Wheat, and flour of 60, 60 (n), 61, 61 (n) .. | 553          |
| " spectacles and lenses for ..      | 327                    | Tags, shipping &c. ..                   | 179               | " n.o.p. ..                          | 417  | Wheels, enamel and carbureted ..              | 670          |
| " spikes, unground ..               | 30                     | Tailors' fashion plates ..              | 184               | " binders for harvest ..             | 544  | Whips ..                                      | 675          |
| " ground ..                         | 31                     | Tailors' fashion plates ..              | 184               | " binders, for manufac- ..           | 544 (a)                                    | " articles for manufac- ..                    | 675          |
| Spikes, composition ..              | 415                    | Tailors' fashion plates ..              | 184               | " for fisheries ..                   | 548  | Whisks ..                                     | 310          |
| " cut, iron or steel ..             | 414                    | Tailors' fashion plates ..              | 184               | " machinery for manu- ..             | 547  | Whisky ..                                     | 310          |
| " railroad ..                       | 417                    | Tailors' fashion plates ..              | 184               | " facture of ..                      | 547  | White lead, dry ..                            | 242          |
| " n.o.p. ..                         | 417                    | Tailors' fashion plates ..              | 184               | " sail, of hemp or flax ..           | 547  | " ground in oil ..                            | 244          |
| Spirits of nitre, sweet ..          | 161                    | Tailors' fashion plates ..              | 184               | " type for printing ..               | 340  | White lead, satiny ..                         | 246          |
| " of turpentine ..                  | 261                    | Tailors' fashion plates ..              | 184               | " for schools for the blind ..       | 340  | " zinc, dry ..                                | 246          |
| " of wine, n.o.p. ..                | 156                    | Tailors' fashion plates ..              | 184               | " typewriters ..                     | 44 (n), 609, 705                           | Whiting, gliders' ..                          | 246          |
| " paint ..                          | 248                    | Tailors' fashion plates ..              | 184               | " tires, rubber for vehicles ..      | 592  | Wicks, lump ..                                | 553          |
| " ground in ..                      | 248                    | Tailors' fashion plates ..              | 184               | " ultramarine blue ..                | 245  | Willows, unmanufactured ..                    | 495          |
| " perfumed ..                       | 248                    | Tailors' fashion plates ..              | 184               | " umbrellas ..                       | 245  | Willow, for making ..                         | 630          |
| Spirituous liquors ..               | 156                    | Tailors' fashion plates ..              | 184               | " umbrella handles or sticks ..      | 497, 513                                   | " plates or braids for hats ..                | 641          |
| Sponges ..                          | 680 (a)                | Tailors' fashion plates ..              | 184               | " umbrellas ..                       | 575  | Windmills ..                                  | 446 (a)      |
| Sponges, twining ..                 | 422                    | Tailors' fashion plates ..              | 184               | " rib &c. for ..                     | 672  | Window blinds, paper ..                       | 195          |
| Sporting powder ..                  | 608                    | Tailors' fashion plates ..              | 184               | " undershirts ..                     | 568  | " common or ..                                | 519          |
| Spraying, preparations for ..       | 219 (a)                | Tailors' fashion plates ..              | 184               | " underwear, silk in the gown or ..  | 577  | " shades and cloth for ..                     | 621          |
| Spring mattresses ..                | 519                    | Tailors' fashion plates ..              | 184               | " unenumerated goods ..              | 577  | Windows, glass, stained &c. ..                | 325          |
| Springs, clock, steel for ..        | 476                    | Tailors' fashion plates ..              | 184               | " Union collar cloth paper ..        | 100, 191                                   | Windstacks ..                                 | 447          |
| " furniture ..                      | 519                    | Tailors' fashion plates ..              | 184               | " Urinals, earthenware &c. ..        | 289  | Wires ..                                      | 151, 162-165 |
| " lamp ..                           | 519                    | Tailors' fashion plates ..              | 184               | " Utensils, philosophical and ..     | 636  | Wine, and manufactures of ..                  | 342          |
| " for ride (Government) ..          | 461                    | Tailors' fashion plates ..              | 184               | " scientific, for colleges &c. ..    | 206  | " 350, 351, 365, 403, 409-414, ..             | 342          |
| Sprinklers for fire protection ..   | 439                    | Tailors' fashion plates ..              | 184               | " Vaccine ..                         | 206  | " 418, 419, 471, 479, 480-492, 519, ..        | 342          |
| Spurs and stilt for earthen- ..     | 371                    | Tailors' fashion plates ..              | 184               | " points, ivory ..                   | 206  | Wood, and manufactures of ..                  | 637, 671     |
| " ware ..                           | 371                    | Tailors' fashion plates ..              | 184               | " sundry articles ..                 | 676  | " 401, 413, 493, 494, 496, 501-504, ..        | 637, 671     |
| " nails, root ..                    | 205                    | Tailors' fashion plates ..              | 184               | " Valencian lace ..                  | 526  | Woods, dyeing or tanning ..                   | 203          |
| " stair linen ..                    | 205                    | Tailors' fashion plates ..              | 184               | " Valises ..                         | 622  | Wood, unmanufactured ..                       | 236          |
| " pails ..                          | 371                    | Tailors' fashion plates ..              | 184               | " Vanilla beans ..                   | 677  | " 520, 529, 532, 533, 534, 535, ..            | 236          |
| Stamps, postage, collection of ..   | 612                    | Tailors' fashion plates ..              | 184               | " Varnishes, spirit ..               | 677  | " 555, 557-559, 563, 565, 567-68, ..          | 236          |
| Starch and similar preparations ..  | 624                    | Tailors' fashion plates ..              | 184               | " Vaseline, n.o.p. ..                | 248  | Wringers, clothes ..                          | 620          |
| Starch and statuettes ..            | 624                    | Tailors' fashion plates ..              | 184               | " Vegetable ..                       | 248  | Writing desks, fancy ..                       | 623          |
| Staves ..                           | 500 (a)                | Tailors' fashion plates ..              | 184               | " Venetians ..                       | 581  | X-ray apparatus ..                            | 476          |
| Stays, corset ..                    | 427                    | Tailors' fashion plates ..              | 184               | " Veneers of ivory ..                | 674  | Xyloids, clothes and cuffs ..                 | 631          |
| Stays, dress, hat wire for ..       | 479                    | Tailors' fashion plates ..              | 184               | " of oak, other wood, &c. 607 (a) .. | 607  | " sheets, lump, blocks of ..                  | 539          |
| Stearine, animal, n.o.p. ..         | 13                     | Tailors' fashion plates ..              | 184               | " of wood, n.o.p. ..                 | 607  | " balls ..                                    | 539          |
| Steel and manufactures of ..        | 373-492                | Tailors' fashion plates ..              | 184               | " Vents, chimney ..                  | 284  | " Yarns ..                                    | 84           |
| " steel, corset ..                  | 427                    | Tailors' fashion plates ..              | 184               | " Ventilators, dry ..                | 208  | " Yarn, alpaca ..                             | 590          |
| " stereotypes ..                    | 428, 433               | Tailors' fashion plates ..              | 184               | " Vermouth ..                        | 67   | " jute or hemp ..                             | 542          |
| " stock lac ..                      | 254                    | Tailors' fashion plates ..              | 184               | " Vessels ..                         | 589, 590                                   | " linen for towels ..                         | 543          |
| " sticks, for umbrellas &c. ..      | 513, 672               | Tailors' fashion plates ..              | 184               | " Vestments, church ..               | 573 (a)                                    | " mohair ..                                   | 580          |
| " walking ..                        | 497, 611, 672          | Tailors' fashion plates ..              | 184               | " Vices, glue ..                     | 213  | " rubber or gutta percha ..                   | 616          |
| " stockings of all kinds ..         | 508 (a)                | Tailors' fashion plates ..              | 184               | " Vitriol, blue ..                   | 82   | " tubes and cones ..                          | 142          |
| " Stone, and manufactures of ..     | 285                    | Tailors' fashion plates ..              | 184               | " Vulcanized fibre ..                | 509  | " in blocks, pigs, sheets, ..                 | 345          |
| " 296, 298, 305, 309, 308           |                        | Tailors' fashion plates ..              | 184               | " Wadding, sheet, cotton, wool ..    | 520  | " plates, bars, rods, 314, 345 (a) ..         | 345          |
| " Stoves, hair, rough, for bind- .. | 229                    | Tailors' fashion plates ..              | 184               | " or fibre ..                        | 520  | " manufactures of, n.o.p. ..                  | 246          |
| " into millstones ..                | 229                    | Tailors' fashion plates ..              | 184               | " Walls, brick ..                    | 424  | " seamless drawn tubing ..                    | 316          |
| " casing and handles ..             | 301                    | Tailors' fashion plates ..              | 184               | " Wagon, farm ..                     | 591  | " spelter ..                                  | 345 (a)      |
| " ground flint ..                   | 296                    | Tailors' fashion plates ..              | 184               | " Wagon, rail ..                     | 591 (a)                                    | " sulphate of ..                              | 208          |
| " lithographic, not en- ..          | 302                    | Tailors' fashion plates ..              | 184               | " Walking sticks ..                  | 497, 511                                   | " white, dry ..                               | 242          |
| " gravel ..                         | 302                    | Tailors' fashion plates ..              | 184               | " Wall diagrams, natural hi- ..      | 497  | " wire for boots and shoes ..                 | 142          |
| " precious, not set ..              | 648                    | Tailors' fashion plates ..              | 184               | " for school, &c. ..                 | 499  |   |              |
| " pierced &c. ..                    | 648                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " ton-ware, brown or colored ..     | 248                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " lemon-ware, churns ..             | 286                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " or crocks ..                      | 286                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Store furniture ..                | 619                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Tools, military (Imperial Gov- .. | 708                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " eriment) ..                       | 708                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Stout ..                          | 146, 117               | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Stove urns and other stove ..     | 451 (a)                | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " trimmings of metal ..             | 451 (a)                | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " of all kinds ..                   | 451                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " standard wire, n.o.p. ..          | 413                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Strap hinges ..                   | 413                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Stray ..                          | 69                     | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Straw and straw ..                | 192                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " Straw, carpeting, rugs, mats ..   | 571                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " and matting ..                    | 571                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " cutters, steel for ..             | 419                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " knives ..                         | 419                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " plate or braids for hats ..       | 611                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |
| " pulp ..                           | 200                    | Tailors' fashion plates ..              | 184               |                                      |  |   |              |

MONEY, WEIGHTS AND MEASURES.—1 dollar (100 cents).

Weights and measures same as Great Britain, with the exception that the cwt. equals 100 lbs. and the ton equals 4,000 lbs. avoirdupois.

For goods subject to drawback, see Schedule B; prohibited goods, Schedule C. For the dumping clause and regulations respecting the surtax see Appendix.

For lists of goods enjoying the benefits of the intermediate rate and a special rate of duty under the Convention respecting the commercial relations between Canada and France, see end of Tariff.

For list of goods the origin of Belgium, the Netherlands, and Italy enjoying the benefits of the intermediate tariff, see p. 75.

#### AN ACT RESPECTING THE DUTIES OF CUSTOMS,

As amended by various Orders in Council with effect from Feb. 12, 1915.

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as *The Customs Tariff, 1907*.

2. In this Act, and in any other Act relating to the customs, unless the context otherwise requires—

- (a) "M. ft." represents and has the meaning of the words "one thousand feet board measure";
- (b) "n.o.p." represents and has the meaning of the words "not otherwise provided for";
- (c) "gallon" means an Imperial gallon;
- (d) "ton" means two thousand pounds avoirdupois;
- (e) "proof," "proof spirit," or "proof spirits," when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty-two degrees Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature;
- (f) "gauge," when applied to metal sheets or plates or to wire, means the thickness as determined by the Imperial Standard Gauge;
- (g) "in diameter," when applied to tubing, means the actual inside diameter;
- (h) "sheet," when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;
- (i) "plate," when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness;
- (j) "%" in any one of the tariff columns in Schedule A to this Act represents and has the meaning of the words "per centum, ad valorem";
- (k) "free" in any one of the said tariff columns means that the goods opposite which the word appears, and to which the tariff in the said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty;
- (l) "iron" includes "steel";
- (m) "rolled iron" or "rolled steel" means iron or steel hot rolled only.

2a. The expressions mentioned in section 2 of *The Customs Act*, whenever they occur herein, or in any Act relating to the customs, unless the context otherwise requires, have the meaning assigned to them respectively by the said Section 2; and any power conferred upon the Governor in Council by *The Customs Act* to transfer dutiable goods to the list of goods which may be imported free of duty or to reduce the rates of duty on dutiable goods is not hereby abrogated or impaired.

3. Subject to the provisions of this Act and of *The Customs Act*, there shall be levied, collected, and paid upon all goods enumerated, or referred to as not enumerated, in Schedule A to this Act, when such goods are imported into Canada or taken out of warehouse for consumption therein, the several rates of duties of Customs, if any, set opposite to each item respectively or charged on goods as not enumerated, in the column of the tariff applicable to the goods, subject to the following conditions, viz.:

(1) The rates of customs duties, if any, set forth in column 1. "British Preferential Tariff," shall apply to goods the produce or manufacture of the following British countries when imported direct from any British country:—

- the United Kingdom;
- the British colony of Bermuda;
- the British colonies commonly called the British West Indies, including the following:—
- the Bahamas;
- Jamaica;
- Turks and Caicos Islands;
- the Leeward Islands (Antigua, St. Christopher-Nevis, Dominica, Montserrat and the Virgin Islands);
- the Windward Islands (Grenada, St. Vincent and the Grenadines, Barbados);
- Trinidad and Tobago;
- British Guiana;
- British India;
- Ceylon;
- Straits Settlements;
- New Zealand;
- Cape of Good Hope;
- Natal;
- Orange Free State;
- Transvaal;
- Southern Rhodesia;
- Swaziland;
- Basutoland;
- Bechuanaland Protectorate;
- Northern Rhodesia;
- Kyassaland Protectorate;
- Uganda Protectorate;
- East Africa Protectorate;
- Protectorate of Northern Nigeria;
- Colony and Protectorate of Southern Nigeria;
- Gold Coast;
- Sierra Leone;
- Gambia;
- Somaland Protectorate;
- Federated Malay States;
- British North Borneo;
- Sarawak;
- Brunei;
- Mauritius and Dependencies;
- Seychelles;
- St. Helena;

Ascension;

Friendly or Tonga Islands;

Fiji;

Falkland Islands;

British Honduras;

and any other British colony or possession admitted to the benefit of the British Preferential Tariff in Canada, in the manner hereinafter provided;

- (2) The rates of customs duties, if any, set forth in column 2, Intermediate Tariff, shall apply to goods the produce or manufacture of any British or foreign country to which the benefits of such Intermediate Tariff shall have been extended in the manner hereinafter provided, when imported direct from such foreign country or from a British country;
  - (3) The rates of customs duties, if any, set forth in column 3, General Tariff, shall apply to all goods not entitled to admission under the Intermediate Tariff or under the British Preferential Tariff;
  - (4) Proof of origin, as prescribed by the Minister of Customs, shall be furnished by the bill of entry at the custom house for goods admitted to entry under any of the tariff columns in Schedule A; and the decision of the Minister of Customs shall be final as to the tariff or surtax applicable in any case to imported goods by reason of their origin;
  - (5) Goods for which entry is claimed under the Intermediate Tariff must be bona fide the produce or manufacture of a country which has been admitted to the benefits of the Intermediate Tariff;
  - (6) Every manufactured article to be admitted under the British Preferential Tariff must be bona fide the manufacture of a British country entitled to the benefits of the British Preferential Tariff, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.
4. The Governor in Council, may, by order in council—
- (a) extend the benefit of the British Preferential Tariff to any British country not named in paragraph (1) of Section 3, and from and after the publication of such order in council in the *Canada Gazette* the British Preferential Tariff shall apply to goods the produce or manufacture of such British country, subject to the provisions of this Act;
  - (b) withdraw the benefit of the British Preferential Tariff from any British country (other than the United Kingdom) which has received the said benefit, and from and after the publication of such order in the *Canada Gazette*, the General Tariff or the Intermediate Tariff, as mentioned in the said order, shall apply to goods the produce or manufacture of such British country subject to the provisions of this Act;
  - (c) from time to time, in consideration of benefits satisfactory to the Governor in Council, extend the benefit of the Intermediate Tariff, in whole or in part, to any British or foreign country the produce or manufactures of which have previously been subject to the rates of customs duties set forth in the General Tariff, and from and after the publication of such order in the *Canada Gazette*, the rates of duty set forth in the said order, shall apply to goods the produce or manufacture of such British or foreign country, when imported direct from such foreign country or from a British country, subject to the provisions of this Act; and
  - (d) withdraw the benefit of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the *Canada Gazette*, the rates of customs duties set forth in the General Tariff shall apply to goods the produce or manufacture of such country, subject to the provisions of this Act.
5. On and after a date to be named by the Governor in Council, in a proclamation published in the *Canada Gazette*, the British Preferential Tariff shall apply only to goods brought into Canada by ship direct to a Canadian seaport.
6. In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, there shall, in addition to the duties then established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected and paid on such article, although it is not otherwise dutiable.
- Provided that the said special duty shall not exceed fifteen per cent. ad valorem in any case.
- Provided also that the following goods shall be exempt from such special duty, viz.:
- (a) goods whereon the duties otherwise established are equal to fifty per cent. ad valorem;
  - (b) goods of a class subject to excise duty in Canada;
  - (c) sugar refined in the United Kingdom;
  - (d) under twine or twine for harvest binders manufactured from New Zealand hemp, jute or ramie fibre, sisal grass or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound.
- Provided further that excise duties shall be disregarded in estimating the market value of goods for the purpose of special duty when the goods are entitled to entry under the British Preferential Tariff.
- (2) "Export price" or "selling price" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.
  - (3) If at any time it appears to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of case authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.
  - (4) If the full amount of any special duty of customs is not paid on goods imported, the customs entry thereof shall be amended accordingly, deficiency paid upon the demand of the collector of customs.



(3) The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(4) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Minister of Customs that such articles are not made or sold in Canada in substantial quantities and offered for sale to all purchasers on equal terms under like conditions, having regard to the custom and usage of trade.

(5) Such regulations may also provide for the exemption from special duty of any article when the difference between the fair market value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its fair market value.

(6) That goods the product or manufacture of any foreign country which transit imports from Canada less favourably than those from other countries may be made subject by Order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.*; and in the case of goods not dutiable to a rate of duty not exceeding 20% *ad val.*

(7) That goods the product or manufacture of any foreign country imported into Canada in vessels registered in such foreign country, may if such foreign countries impose higher duties of customs upon goods imported into such country in vessels registered in Canada than upon the goods when imported in vessels of such country, be made subject by Order in Council in the case of goods already dutiable to a surtax not exceeding 20% *ad val.*; and in the case of goods not dutiable to a rate of duty not exceeding 20% *ad val.*

8. Notwithstanding anything in this Act, fish and other products of the fisheries of Newfoundland may be imported into Canada free of customs duty until otherwise determined by the Governor in Council, by order published in the *Canada Gazette*.

9. Fish caught by fishermen in Canadian fishing vessels, and the products thereof carried from the fisheries in such vessels, shall be admitted into Canada free of duty under regulations by the Minister of Customs.

10. On the materials set forth in Schedule B to this Act, when used for consumption in Canada for the purpose specified in that schedule, there shall be paid, and only for that purpose, no duty, and the several rates of drawback of customs duties set opposite to each item respectively in that schedule, under regulations by the Governor in Council.

11. The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown, and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars.

12. Whenever, from or as a result of a judgment of the Supreme Court or Exchequer Court of Canada, or of any superior court, or circuit, district or city court in Canada, it appears to the satisfaction of the Governor in Council that with regard to any article of commerce there exists any conspiracy, combination, agreement or arrangement of any kind among manufacturers of such articles or dealers therein to unduly promote the advantage of the manufacturers or dealers at the expense of the consumer, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

(2) Whenever the Governor in Council deems it to be in the public interest to inquire into any conspiracy, combination, agreement or arrangement alleged to exist among manufacturers or dealers in any article of commerce to unduly promote the advantage of the manufacturers or dealers in such article at the expense of the consumer, the Governor in Council may commission or empower any judge of the Supreme Court, or of the Exchequer Court of Canada, or of any superior court, or any court in Canada, to hold an inquiry in which a summary may be made and report to the Governor in Council whether such conspiracy, combination, agreement or arrangement exists.

(3) The judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purpose of such inquiry.

(4) If the judge reports that such conspiracy, combination, agreement or arrangement exists in respect of such article, the Governor in Council may admit the article free of duty, or so reduce the duty thereon as to give the public the benefit of reasonable competition in the article, if it appears to the Governor in Council that such disadvantage to the consumer is facilitated by the duties of customs imposed on a like article.

13. Nothing in this Act shall affect *The French Treaty Act, 1894*, or chapter 10 of the Statutes of 1896, intituled *An Act respecting Commercial Treaties affecting Canada*.

14. *The Customs Tariff*, chapter 49 of the Revised Statutes, 1906, is repealed.

15. All orders in Council placing articles on the free list or redrawing rates of duties, and all other orders in Council and departmental regulations inconsistent with any of the provisions of this Act, are repealed.

16. This Act shall be deemed to have come into operation on the thirtieth day of November, one thousand nine hundred and six, and to apply and have applied to all goods imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no duty for consumption was made before that day, except as otherwise provided in this Act. Provided that goods which duty was paid on or taken out of warehouse for consumption on or around nine hundred and seven, and prior to the thirtieth day of March, one thousand nine hundred and six, and in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of November, one thousand nine hundred and six, shall not be subject to further payment of duty by reason of such rate of duty having been increased by any resolution or amendment introduced subsequently to that in accordance with which such duty was paid.

## SCHEDULE A.

## GOODS SUBJECT TO DUTY AND FREE GOODS.

## GROUP I.

## Animals, Agricultural Products, Fish and Provisions.

| Nos. | Articles.  | British Tariff. |          |          | General Tariff. |          |          |
|------|--|-----------------|----------|----------|-----------------|----------|----------|
|      |  | £               | s.       | d.       | £               | s.       | d.       |
| 1    | Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under the regulations prescribed by the Governor in Council                                   | Free            | Free     | Free     | Free            | Free     | Free     |
| 2    | Domestic fowls, pure-bred, for the improvement of stock, homing or messenger pigeons and pouter pigeons and quails   | "               | "        | "        | "               | "        | "        |
| 3    | Bees   | "               | "        | "        | "               | "        | "        |
| 4    | Horses over one year old, valued at less than £100 each  | 10 00           | 12 50    | 12 50    | Free            | Free     | Free     |
| 5    | Animals, living, n.o.p.  | Free            | Free     | Free     | Free            | Free     | Free     |
| 6    | Live hogs  | 15 %            | 25 %     | 25 %     | 15 %            | 25 %     | 25 %     |
| 7    | Meats, fresh, n.o.p.   | 0 01            | 0 01     | 0 01     | 0 01            | 0 01     | 0 01     |
| 8    | Canned meats, canned poultry and game, extracts of meat and dried beef not medicated and soups of all kinds  | 17 1/2 %        | 25 %     | 25 1/2 % | 12 1/2 %        | 17 1/2 % | 25 %     |
| 9    | Poultry and game, n.o.p.   | 12 1/2 %        | 17 1/2 % | 25 %     | 0 01 1/2        | 0 01 1/2 | 0 02     |
| 10   | Meats, n.o.p.  | 12 1/2 %        | 17 1/2 % | 25 %     | 0 01 1/2        | 0 01 1/2 | 0 02     |
|      | Provided that the weight of a barrel of pork for duty purposes shall not be less than 250 lbs.   |                 |          |          |                 |          |          |
| 11   | Rammed, raw and prepared   | Free            | Free     | Free     | Free            | Free     | Free     |
| 12   | Sausage skins or casings, not cleaned  | "               | "        | "        | "               | "        | "        |
| 13   | Lard, lard compound and similar substances, cottonole and animal stearine of all kinds, n.o.p.   | 0 01 1/2        | 0 01 1/2 | 0 02     | 0 01 1/2        | 0 01 1/2 | 0 02     |
| 14   | Butter   | 15 %            | 17 1/2 % | 20 %     | 5 %             | 7 1/2 %  | 10 %     |
| 15   | Beeswax  | 5 %             | 7 1/2 %  | 10 %     | 0 02            | 0 02 1/2 | 0 03     |
| 16   | Eggs   | 0 02            | 0 02     | 0 03     | 0 02            | 0 02     | 0 03     |
| 17   | Cocoa  | 0 02            | 0 02     | 0 03     | 0 02            | 0 02     | 0 03     |
| 18   | Butter   | 0 03            | 0 03     | 0 04     | 0 03            | 0 03     | 0 04     |
| 19   | Cocoa shells and nibs  | 25 %            | 25 %     | 25 %     | 25 %            | 25 %     | 25 %     |
| 20   | Cocoa paste or "liquor," not sweetened, in blocks or cakes   | 0 03 1/2        | 0 04     | 0 04     | 0 01 1/2        | 0 02     | 0 02     |
| 21   | Butter produced from the cocoa bean, per lb.   | 0 01 1/2        | 0 02     | 0 02     | 0 01 1/2        | 0 02     | 0 02     |
| 22   | Cocoa paste or "liquor" and chocolate paste not less than 2 lbs. in weight   | 0 04            | 0 04 1/2 | 0 04 1/2 | 0 04            | 0 04 1/2 | 0 04 1/2 |
| 23   | Preparations of cocoa or chocolate in powder form  | 17 1/2 %        | 20 1/2 % | 20 1/2 % | 17 1/2 %        | 20 1/2 % | 20 1/2 % |
| 24   | Preparations of cocoa or chocolate, n.o.p. and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty | 0 01            | 0 01     | 0 01     | 0 01            | 0 01     | 0 01     |
| 25   | Chicory, raw or green  | 0 02 1/2        | 0 03     | 0 03     | 0 03            | 0 03     | 0 03     |
| 26   | Coffee, green, roasted or ground   | 0 03            | 0 03     | 0 05     | 0 03            | 0 03     | 0 05     |
| 27   | Coffee, extract of, n.o.p. and substitutes thereof of all kinds  | 0 05            | 0 05     | 0 07     | 0 05            | 0 05     | 0 07     |
| 28   | Coffee, roasted or ground, and all imitations thereof and substitutes thereof, including acorn nuts, n.o.p.  | 0 03            | 0 03     | 0 05     | 0 03            | 0 03     | 0 05     |
| 29   | Coffee, green, imported direct from the country of growth and production   | 0 03            | 0 03     | 0 05     | 0 03            | 0 03     | 0 05     |
| 30   | Coffee, green, imported direct from the country of growth and production, and tea purchased in bond in the United Kingdom  | 0 07            | 0 10     | 0 10     | 0 07            | 0 10     | 0 10     |
| 31   | When in wrappings, cartons, or other packages weighing 5 lbs. or less the weight of the wrappings, cartons, or other packages to be included in the weight for duty              | 0 02 1/2        | 0 03     | 0 03     | 0 02 1/2        | 0 03     | 0 03     |
| 32   | Coffee, green, n.o.p.  | 0 02 1/2        | 0 03     | 0 03     | 0 02 1/2        | 0 03     | 0 03     |
| 33   | Tea, n.o.p.  | 0 10            | 0 10     | 0 10     | 0 10            | 0 10     | 0 10     |
| 34   | When in wrappings, cartons, or other packages weighing 5 lbs. or less the weight of the wrappings, cartons, or other packages to be included in the weight for duty              | 0 02 1/2        | 0 03     | 0 03     | 0 02 1/2        | 0 03     | 0 03     |
| 35   | Ginger and spices, unground, n.o.p.  | 10 %            | 12 1/2 % | 12 1/2 % | 10 %            | 12 1/2 % | 12 1/2 % |
| 36   | Nutmegs and mace, whole or unground  | 0 03            | 0 03     | 0 03     | 0 03            | 0 03     | 0 03     |
| 37   | Mustard, ground  | 12 1/2 %        | 17 1/2 % | 20 %     | 12 1/2 %        | 17 1/2 % | 20 %     |
| 38   | Mustard, whole   | 20 %            | 25 %     | 30 %     | 20 %            | 25 %     | 30 %     |
| 39   | Hops   | 0 01            | 0 01     | 0 02     | 0 01            | 0 01     | 0 02     |
| 40   | Compressed yeast, in bulk or mass of not less than 50 lbs.   | 0 02            | 0 02     | 0 03     | 0 02            | 0 02     | 0 03     |
| 41   | Compressed yeast, in packages weighing less than 50 lbs. the weight of the package to be included in the weight for duty   | 0 04            | 0 05     | 0 05     | 0 04            | 0 05     | 0 05     |
| 42   | Yeast cakes, the weight of the package to be included in the weight for duty   | 0 04            | 0 05     | 0 05     | 0 04            | 0 05     | 0 05     |
| 43   | Starch, including every starch, potato starch, potato flour and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty | 0 01            | 0 01 1/2 | 0 01 1/2 | 0 01            | 0 01 1/2 | 0 01 1/2 |
| 44   | Arrowroot  | 0 01            | 0 01 1/2 | 0 01 1/2 | 0 01            | 0 01 1/2 | 0 01 1/2 |
| 45   | Cassava flour, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories                                      | Free            | Free     | Free     | Free            | Free     | Free     |
| 46   | Salt for the use of the sea or salt fisheries  | Free            | Free     | Free     | Free            | Free     | Free     |

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| Nos. | Articles.   | British      | Inter-  | General | Nos. | Articles.   | British      | Inter-  | General |
|------|---|--------------|---------|---------|------|---|--------------|---------|---------|
|      |   | Preferential | mediate | Tariff. |      |   | Preferential | mediate | Tariff. |
|      |   | \$ c.        | \$ c.   | \$ c.   |      |   | \$ c.        | \$ c.   | \$ c.   |
| 41   | Salt, n.o.p., in bags, barrels or other coverings per 100 lbs.  | Free         | 0 06½   | 0 07½   | 83a  | Potatoes, when imported from a country which imposes a Customs duty on potatoes grown in Canada.....  | 16%          | 30%     | 30%     |
|      | Bags, barrels and other usual coverings used in the importation of the salt specified in this item.....   |              | 20%     | 25%     | 84   | Potatoes, dried, desiccated or otherwise prepared, when imported from a country which imposes a Customs duty on such articles produced in Canada.....   | 0 12½        | 0 20    | 0 20    |
| 42   | Salt in bulk, n.o.p., per 100 lbs.  |              | 0 04    | 0 05    |      |   | 29%          | 37½%    | 30%     |
| 43   | Condensed milk, the weight of the package to be included in the weight for duty.....  | 0 02½        | 0 05½   | 0 03½   | 85   | Tomatoes, fresh.....  | 0 01         | 0 01½   | 0 01½   |
| 44   | Condensed coffee with milk.....   | 25%          | 35%     | 35%     | 86   | Tomatoes and other vegetables, including canned and baked beans, in cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty..... | 0 01         | 0 01½   | 0 01½   |
| 45   | Milk foods, n.o.p., prepared cereal food in packages not exceeding 25 lbs. weight, each.....  | 15%          | 20%     | 20%     | 87   | Vegetables, n.o.p.....  | 15%          | 27½%    | 25%     |
| 46   | Prepared cereal foods, n.o.p.....   | 15%          | 17½%    | 20%     | 88   | Pickles, sauces, in cans or otherwise prepared.....   | 25%          | 32½%    | 35%     |
| 47   | Butter, Dutch, in packages, not exceeding 10 lbs. weight, each.....   | 15%          | 22½%    | 25%     | 89   | Olives in brine, not bottled.....   | 20%          | 27½%    | 30%     |
| 48   | Butter, n.o.p., per bushel.....   | 0 10         | 0 12½   | 0 15    | 90   | Fruits, viz.:—Plantains, pineapples, pomel-granates, guavas, mangoes, wild blueberries, wild strawberries and wild raspberries.....   | Free         | Free    | Free    |
| 49   | Buckwheat.....  | 0 10         | 0 12½   | 0 15    | 90a  | Wild edible berries, n.o.p.....   |              |         |         |
| 50   | " meal or flour.....  | 0 35         | 0 45    | 0 60    | 91   | Citron, lemon and orange rinds in brine.....  | 0 60         | 0 90    | 0 90    |
| 51   | Pot, pearl, dried, roasted or ground barley.....  | 20%          | 27½%    | 30%     | 92   | Apples.....   | —            | 7½%     | 7½%     |
| 52   | Barley, n.o.p., per bushel.....   | 0 10         | 0 12½   | 0 15    |      |   |              |         |         |
| 53   | Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council.....   | 0 20         | 0 22½   | 0 25    | 93   | Apples, dried, desiccated or evaporated and other dried, desiccated or evaporated fruits, n.o.p.....  | 17%          | 22½%    | 25%     |
|      | and.....  | 0 07½        | 0 11    | 0 13    | 94   | Dates and figs, dried.....  | 0 40         | 0 55    | 0 55    |
| 55   | Indian corn for the purposes of distillation and under regulations prescribed by the Minister of Customs.....   | Free         | Free    | Free    | 95   | Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n.o.p., the weight of the package to be included in the weight for duty.....  | 0 01½        | 0 01½   | 0 02    |
| 56   | Oats.....   | 0 07         | 0 08    | 0 10    | 96   | Cranberries and fruits, n.o.p.....  | 17½%         | 27½%    | 35%     |
| 57   | Oatmeal and rolled oats.....  | 0 40         | 0 50    | 0 60    | 97   | Pears, quinces, apricots and nectarines, n.o.p., per 100 lbs.....   | 0 35         | 0 45    | 0 50    |
| 58   | Rye.....  | 0 07         | 0 09    | 0 10    | 97a  | Plums.....  | 0 20         | 0 30    | 0 30    |
| 59   | " meal or flour.....  | 0 35         | 0 45    | 0 60    | 98   | Almonds.....  | 0 02         | 0 02½   | 0 03    |
| 60   | Wheat, n.o.p., when imported from a country which imposes a Customs duty on wheat grown in Canada.....  | 0 08         | 0 12    | 0 12    | 99   | Prunes and dried plums, unsplit; raisins and dried currants.....  | 0 00½        | 0 00½   | 0 00½   |
| 61   | Wheat flour, n.o.p.; semolina, n.o.p., per barrel.....  | Free         | Free    | Free    | 99a  | Dried or evaporated bananas.....  | 0 01½        | 0 00½   | 0 00½   |
| 62   | " flour and semolina, when imported from a country which imposes a Customs duty on wheat flour or semolina manufactured in Canada.....  | 0 30         | 0 50    | 0 50    | 100  | Oranges, shelled or grape fruit and lemons.....   | Free         | Free    | Free    |
| 63   | Rice, uncleaned, unhusked or paddy.....   | Free         | Free    | Free    | 101  | Limes.....  | Free         | 2½%     | 2½%     |
| 64   | " cleaned.....  | 0 50         | 0 65    | 0 75    | 102  | Peaches, n.o.p., the weight of the package to be included in the weight of duty, per 100 lbs.....   | 0 67         | 0 90    | 1 00    |
| 65   | Rice bran.....  | 12½%         | 17½%    | 17½%    | 103  | Fruits preserved in brandy, or preserved in other spirits, and containing not more than 40% of proof spirit in the liquid contents thereof.....   | 60%          | 60%     | 0%      |
| 66   | Sago and tapioca.....   | 15%          | 25%     | 27½%    | 104  | Fruits preserved in brandy, or preserved in other spirits, and containing more than 40% of proof spirit in the liquid contents thereof.....   | 3 00         | 3 00    | 3 00    |
| 67   | Biscuits, not sweetened.....  | 15%          | 22½%    | 25%     |      |   | 30%          | 37½%    | 37½%    |
| 68   | " sweetened.....  | 15%          | 22½%    | 25%     | 105  | Fruits in air-tight cans or other air-tight packages, n.o.p., the weight of the cans or other packages to be included in the weight for duty.....   | 0 01½        | 0 02½   | 0 02½   |
| 69   | Macaroni and vermicelli.....  | 0 75         | 1 00    | 1 25    | 106  | Jellies, jans, preserves and condensed mince meats.....   | 0 02½        | 0 03½   | 0 03½   |
| 70   | Lined oil cake and linseed cake meal, cotton seed cake and cotton seed cake meal, and palm nut cake and palm nut cake meal.....   | Free         | Free    | Free    | 107  | Preserved ginger.....   | 25%          | 35%     | 35%     |
| 71   | Hay and straw.....  | 1 65         | 1 75    | 2 00    | 108  | Honey, in the comb or otherwise, and imitations thereof.....  | 0 02         | 0 02½   | 0 03    |
| 72   | Cattle food containing molasses.....  | 20%          | 27½%    | 27½%    | 109  | Nuts of all kinds, n.o.p., including shelled peanuts.....   | 0 01         | 0 02    | 0 02    |
| 73   | Flax seed.....  | 0 07½        | 0 10    | 0 10    | 110  | Cocoanuts, n.o.p., per 100.....   | 0 25         | 0 75    | 0 75    |
| 74   | Seed of timothy and clover.....   | 5%           | 10%     | 10%     | 111  | Cocoanuts, when imported from the place of growth, by ship, direct to a Canadian port.....  | —            | 0 50    | 0 30    |
| 75   | Field and garden seeds not specified as free, valued at not less than five dollars per lb. in packages weighing not less than one ounce each.....   | 5%           | 10%     | 10%     | 112  | Nuts of all kinds, n.o.p., per lb. and.....   | 0 01½        | 0 02    | 0 02    |
| 76   | Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing over 1 lb. each.....   | 5%           | 10%     | 10%     |      |   | 5%           | 7½%     | 7½%     |
| 77   | Garden, field and other seeds for agricultural or other purposes, n.o.p., sunflower, canary, hemp and millet seed, when in packages weighing 1 lb. each or less.....  | 15%          | 22½%    | 25%     | 113  | Cocoanut, desiccated, sweetened or not per lb.....  | 0 03½        | 0 04½   | 0 04½   |
| 78   | Seeds, viz.:—Lentils, beet, carrot, turnip, mangold, mustard, sowing rape seed and mushroom spawn.....  | Free         | Free    | Free    | 113a | Copra or broken cocoanut meat, not shredded, desiccated or prepared in any other manner.....  | —            | 0 01    | 0 01    |
| 79   | Aromatic seeds, which are not edible and are in a crude state, and not advanced in value or condition by grinding or rolling or by any other process of manufacture, viz.:—Anise, anise star, caraway, chamomile, coriander, cummin, fennel and fenugreek.....                    | Free         | 7½%     | 7½%     | 114  | Nuts, shelled, n.o.p., per lb.....  | 0 03         | 0 03½   | 0 04    |
| 80   | Seed peas and seed beans, from the United Kingdom.....  | Free         | —       | —       | 115  | Mackerel.....   | 0 00½        | 0 00½   | 0 01    |
| 81   | Beans, viz.:—Tonguin and vanilla, crude only; locust bean; fava bean.....   | Free         | Free    | Free    | 116  | Herrings, pickled or salted.....  | 0 35         | 0 45    | 0 50    |
| 82   | Coco beans, not roasted, crushed or ground per 100 lbs.....   | 0 75         | 0 75    | 0 75    | 117  | Salmon, fresh, pickled or salted.....   | 0 00½        | 0 00½   | 0 01    |
| 83   | Flourist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, daffodils and scoundis.....   | 15%          | 30%     | 32½%    | 118  | All other fish, fresh, pickled or salted per lb.....  | Free         | Free    | Free    |
| 84   | Flourist stock, viz.:—Asters, rhododendrons, pot grown lilies, free stock bed of each for grafting, seedling carnation stock, anemones, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; seedling stock for grafting, viz.:—plum, pear, peach and other fruit trees..... | Free         | 7½%     | 7½%     | 119  | Shallots, onions or boneless.....   | 0 00½        | 0 00½   | 0 01    |
| 85   | Rooted carnation cuttings in their first year of introduction.....  | Free         | 7½%     | 7½%     | 120  | Anchovies, sardines, sprats and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty.....  | 17½%         | 27½%    | 34½%    |
| 86   | Trees, n.o.p., and tencels.....   | Free         | 7½%     | 7½%     |      |   | 0 07         | 0 09    | 0 10    |
| 87   | Trees, viz.:—Apple, cherry, peach, pear, plum and quince, of all kinds, and small peach trees known as June but.....  | 0 02         | 0 02½   | 0 03    | 121  | Fish preserved in oil, n.o.p.....   | 20%          | 30%     | 34½%    |
| 88   | Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n.o.p.; trees, plants and shrubs, commonly known as nursery stock, n.o.p.....  | 12½%         | 17½%    | 20%     | 122  | Dried fish.....   | 0 00½        | 0 00½   | 0 01    |
| 89   | Potatoes, n.o.p., and potatoes dried, desiccated or otherwise prepared, n.o.p.....  | Free         | Free    | Free    | 123  | Salmon and all other fish, prepared or preserved, including systems, n.o.p.....   | 17½%         | 27½%    | 34½%    |
|      |   |              |         |         | 124  | Oysters, shelled, in bulk.....  | 0 07         | 0 09    | 0 10    |
|      |   |              |         |         | 125  | Oysters, shelled, in cans over one pint, including the duty on the cans.....  | 0 02         | 0 02½   | 0 03    |
|      |   |              |         |         | 126  | Oysters, shelled, in cans over one pint and not over one quart, including the duty on the cans.....   | 0 03         | 0 04½   | 0 06    |

(GROUP 1.—ANIMALS, AGRICULTURAL PRODUCTS, FISH &amp; PROVISIONS continued.)

| Nos.   | Articles.   | British Inter- General<br>Preferential Tariff. Tariff. Tariff. |         |         |
|--|---|--|---------|---------|
|  |   | £ s. d.  | £ s. d. | £ s. d. |
| 127  | Oysters, shell-on, in cases exceeding one quart in capacity, including the duty on the cans   | 0 03   | 0 04    | 0 05    |
|  | Provided that a fraction over a quart shall be computed as a quart for duty purposes under this item.   |  |         |         |
| 128  | Oysters in the shell.....   | 15 ½   | 22 ½    | 25 ½    |
| 129  | Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.....   | Free   | Free    | Free    |
| 130  | Tartaric.....   | "  | 12 ½    | 12 ½    |
| 131  | Leeches.....  | "  | 12 ½    | 12 ½    |
| 132  | Live fish and fish eggs for propagating purposes.....   | Free   | Free    | Free    |
| 133  | All other articles the produce of the fisheries, n.o.p.....   | 15 ½   | 20 ½    | 25 ½    |
| GROUP 2.   |   |  |         |         |
| <i>Sugar, Molasses and manufactures thereof.</i> |   |  |         |         |
| 134  | All sugar above, No. 16, Dutch standard in color, and all refined sugars, of whatever kinds, grades or standards, testing not more than 88 degrees by the polariscope, per 100 lbs. And for each additional degree over 88 degrees.....   | 1 32   | 1 53    | 1 93    |
|  | Provided that fractions of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.  | 0 01   | 0 01    | 0 01 ½  |
|  | Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise.   |  |         |         |
| 135  | Sugar, n.o.p., not above No. 16, Dutch standard in color, sugar drabings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over 56 degrees and not more than 75 degrees by the polariscope.....   | 0 88   | 1 11 ½  | 1 11 ½  |
|  | And for each additional degree over 75 degrees.....   | 0 01   | 0 01    | 0 01    |
|  | Provided that fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree.   |  |         |         |
|  | Provided that all raw sugar, including sugar specified in this item, the produce of any British colony or possession, shall be entitled to entry under the British Preferential Tariff, when imported direct into Canada from any British country.  |  |         |         |
|  | Provided that sugar imported under this item shall not be subject to special duty.  |  |         |         |
| 136  | Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beetroot, under regulations by the Minister of Customs, per 100 lbs. testing not more than 75 degrees by the polariscope.....  | 0 88   | 1 11 ½  | 0 88    |
|  | And per 100 lbs. for each additional degree over 75 degrees.....  | 0 01   | 0 01 ½  | 0 01 ½  |
| 136a   | Raw sugar as described in tariff item 135, when imported to be refined in Canada by any sugar refining company not engaged in refining sugar, the produce of Canadian beetroot, to the extent of one-fifth of the weight of sugar refined from raw sugar, by such refining company in Canada during the calendar year in which such raw sugar is imported, under regulations by the Minister of Customs, per 100 lbs. testing not more than 75 degrees by the polariscope.....                                | 0 31 ½   | 0 31 ½  | 0 31 ½  |
|  | And per 100 lbs. for each additional degree over 75 degrees.....  | 0 01   | 0 01    | 0 01    |
|  | Provided that sugar imported under this item shall not be subject to special duty.  |  |         |         |
| 137  | Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production of its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35 degrees nor more than 56 degrees, under regulations prescribed by the Minister of Customs..... | —  | 0 02 ½  | 0 03    |
| 137a   | Molasses of cane, testing by polariscope under 35 degrees, but not less than 20 degrees.....  | —  | 0 11 ½  | 0 12 ½  |
| 137b   | Molasses, testing not more than 36 degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing.....   | Free   | —       | —       |
|  | Provided, however, that these molasses may be transferred in bond under excise regulations for purposes of distillation.  |  |         |         |
| 137c   | Molasses of cane, testing under 35 degrees by polariscope, when imported for use exclusively in the manufacture of condensed food for live stock.....   | Free   | 7 ½     | 7 ½     |
| 138  | Maple sugar and maple syrup.....  | 15 ½   | 17 ½    | 20 ½    |
| 139  | Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof.....  | 0 40   | 0 55    | 0 62 ½  |
|  | and.....  | —  | 7 ½     | 8 ½     |
| 140  | Syrups and molasses of all kinds, the product of the sugar cane or beet, n.o.p., and all imitations thereof or substitutes thereof, Per 100 lbs. ....   | 0 35   | 0 45    | 50 0    |
| 140a   | Stirred sugar cane.....   | 12 ½   | 17 ½    | 17 ½    |
| 141  | Sugar candy and confectionery, n.o.p., including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavoured powders, custard powders, jelly powders, sweetwaters, sweetened breads, cake mixes, puddings and all other confections containing sugar, the weight of the wrappings and carton to be included in the weight for duty.....   | 0 00 ½   | 0 00 ½  | 0 00 ½  |
|  | and.....  | 22 ½   | 35 ½    | 35 ½    |
| GROUP 3.   |   |  |         |         |
| <i>Tobacco and manufactures thereof.</i>         |   |  |         |         |
| 142  | Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act.....   | Free   | Free    | Free    |
| 143  | Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering.....   | 4 10   | 4 10    | 4 10    |
|  | and.....  | 20 ½   | 25 ½    | 25 ½    |
| 144  | Cut tobacco.....  | 0 95   | 0 95    | 0 95    |
| 145  | Manufactured tobacco, n.o.p. and snuff, per lb. ....  | 0 90   | 0 90    | 0 90    |
| GROUP 4.   |   |  |         |         |
| <i>Spirits, Wines and other Beverages.</i>       |   |  |         |         |
| 146  | Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon.....  | 0 30   | 0 30    | 0 30    |
|  | and.....  | —  | 7 ½     | 7 ½     |
| 147  | Ale, beer, porter and stout, when imported in bottles.....  | 0 42   | 0 42    | 0 42    |
|  | and.....  | —  | 7 ½     | 7 ½     |
|  | Provided that six quart bottles or twelve pint bottles shall be held to contain one gallon.   |  |         |         |
| 147a   | Beverages, in the manufacture of which malt, rice or corn is used, when containing not more than 2 ½ % of proof spirit.....   | 25 ½   | 40      | 40 ½    |
| 148  | Order, not clarified or refined.....  | 0 05   | 0 05    | 0 05    |
|  | and.....  | —  | 7 ½     | 7 ½     |
| 149  | " clarified or refined.....   | 0 10   | 0 10    | 0 10    |
|  | and.....  | —  | 7 ½     | 7 ½     |
| 150  | Lime juice and fruit juices, fortified with or containing not more than 25 % of proof spirits.....  | 0 75   | 0 75    | 0 75    |
|  | and.....  | —  | 7 ½     | 7 ½     |
| 151  | Lime juice and fruit juices, fortified with or containing more than 25 % of proof spirits, per gallon.....  | 5 00   | 5 00    | 5 00    |
|  | and.....  | 30 ½   | 37 ½    | 37 ½    |
| 152  | Lime juice, fruit syrups and fruit juices, n.o.p. ....  | 17 ½   | 22 ½    | 22 ½    |
| 153  | Papaine.....  | 12 ½   | 17 ½    | 17 ½    |
| 153a   | Lime juice, raw and concentrated, not refined.....  | Free   | 0 05    | 0 05    |
| 154  | Mineral waters, natural, not in bottle, under regulations prescribed by the Minister of Customs.....  | —  | 7 ½     | 7 ½     |
|  | and.....  | —  | Free    | Free    |
| 155  | Ice.....  | —  | Free    | Free    |
| 156  | Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum, whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as.....  | —  | Free    | Free    |

§ Importation prohibited except under license.

† Note to Nos. 146 to 151 and Nos. 156 to 165.—No intoxicating liquors shall be imported or brought into Canada on and after Dec. 24, 1917. The provisions of this regulation shall not apply (a) to wine for use in Divine service; (b) to intoxicating liquor for medicinal purposes; or (c) to intoxicating liquor for manufacturing or commercial purposes other than for the manufacture or use thereof as a beverage. For the purposes of these regulations, any beverage or liquor containing more than 2 ½ % of proof spirits shall be deemed an intoxicating liquor. These regulations shall continue in force during the continuance of the present war, and for twelve months thereafter.

| Nos. | Articles.  | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. | Nos. | Articles.   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |
|------|--|---|---------------------------------------|-----------------------------|------|---|---|---------------------------------------|-----------------------------|
|      | potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxyle spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schielam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than 40% of proof spirit per gallon of the strength of proof and..... | 3 00  | 3 00                                  | 3 00                        |      | toilet preparations containing spirits of any kind:—<br>(a) When in bottles or flasks containing not more than 4 ozs. each.....<br>(b) When in bottles, flasks or other packages containing more than 4 ozs. each.....per gall.<br>and.....   | 60 %  | 61½ %                                 | 67½ %                       |
|      | Provided, as to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15% under proof.   |   | 7½ %                                  | 7½ %                        | 161  | Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....per gall.<br>and.....   | 3 00  | 3 00                                  | 3 00                        |
|      | Provided, also, that when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.  |   |                                       |                             | 162  | Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40% of proof spirits.....  | 60 %  | 61½ %                                 | 67½ %                       |
|      | Provided, further, that bottles and flasks, and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz.:—   |   |                                       |                             | 163  | Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26% or less of proof spirit, whether imported in wood or in bottles.....per gall.<br>and.....   | 0 25  | 0 25                                  | 0 25                        |
|      | Bottles, flasks and packages, containing not more than 1 of a gallon per doz., as 1 of a gallon per doz.;  |   |                                       |                             |      | And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% of proof spirit.....per gall.<br>and.....  | 0 03  | 0 03                                  | 0 03                        |
|      | Bottles, flasks and packages, containing more than 1 of a gallon but not more than 1 gallon per doz., as 1 gallon per doz.;  |   |                                       |                             |      | Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.   |   | 7½ %                                  | 7½ %                        |
|      | Bottles, flasks and packages, containing more than 1 gallon but not more than 1½ gallon per doz., as 1½ gallon per doz.;   |   |                                       |                             | 164  | Wines of all kinds, except sparkling wines, containing not more than 40% of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African Customs Union Convention.....per gall.  | 0 25  | 0 25                                  | 0 25                        |
|      | Bottles, flasks and packages, containing more than 1½ gallon but not more than 2 gallons per doz., as 2 gallons per doz.;  |   |                                       |                             | 165  | Champagne and all other sparkling wines:—<br>(a) In bottles containing each not more than a quart but more than a pint (old wine measure).....per doz. bottles<br>and.....  | 3 30  | 3 30                                  | 3 30                        |
|      | Bottles, flasks and packages, containing more than 2 gallons per doz., as 2½ gallons per doz.;   |   |                                       |                             |      | (b) In bottles containing not more than a pint each, but more one-half pint (old wine measure).....per doz. bottles<br>and.....   | 1 65  | 1 65                                  | 1 65                        |
|      | Bottles, flasks and packages, containing more than 2½ gallons per doz., as 3 gallons per doz.;   |   |                                       |                             |      | (c) In bottles containing one-half pint each or less.....per doz. bottles<br>and.....   | 0 82  | 0 82                                  | 0 82                        |
|      | Bottles, flasks and packages, containing more than 3 gallons per doz., as 3½ gallons per doz.;   |   |                                       |                             |      | (d) In bottles containing over one quart each (old wine measure).....per gall.<br>and.....  | 1 50  | 1 50                                  | 1 50                        |
|      | Bottles, flasks and packages, containing more than 3½ gallons per doz., as 4 gallons per doz.;   |   |                                       |                             | 166  | Acetone and amyl acetate.....   | 30 %  | 31½ %                                 | 37½ %                       |
|      | Provided further, that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister of Customs.   |   |                                       |                             | 167  | Malt, whole, crushed or ground, and malt flour containing not less than 50% of malt, upon entry for warehouse subject to excise regulations.....per 100 lbs.<br>and.....  | 0 45  | 0 45                                  | 0 45                        |
| 157  | Ethyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....   | Free  | 7½ %                                  | 7½ %                        | 168  | Malt flour containing less than 50% in weight of malt; also extract of malt, fluid or not, including gruin molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs.....per 100 lbs.<br>and.....  | 0 03  | 0 03                                  | 0 03                        |
| 167a | Amyl alcohol or refined turpentine oil, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be denatured for use in the manufacture of metal varnishes or lacques, to be entered at ports prescribed by regulations of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....  | Free  | 7½ %                                  | 7½ %                        |      | GROUP 5.—Pulp, Paper and Books.   |   |                                       |                             |
| 168  | Methyl alcohol, when imported by the Department of Inland Revenue or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light and power, to be entered at ports prescribed by regulation of the Ministers of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue.....per proof gall.<br>and.....  | 0 20  | 0 20                                  | 0 20                        | 169  | Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas Annuals, or publications commonly known as juvenile and toy books.....   | 10 %  | 15 %                                  | 15½ %                       |
|      | Provided that the Governor in Council, may by Order in Council, reduce or abolish the duty specified in this item.   | Free  | 7½ %                                  | 7½ %                        | 170  | Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time tables of railways outside of Canada.....   | 15 %  | 22½ %                                 | 27 %                        |
| 159  | Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n.o.p., per gall.<br>and.....   | 3 00  | 3 00                                  | 3 00                        | 171  | Books, printed, periodicals and pamphlets, or parts thereof, n.o.p.,—not to include blank account books, copy books, or books to be written or drawn upon.....  | Free  | 2½ %                                  | 2½ %                        |
| 160  | Alcoholic perfumes and perfumed spirits, hair, tooth, cologne and lavender waters, hair, tooth and skin washes, and other  | 3 00  | 3 00                                  | 3 00                        | 172  | Books, viz.:—Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving and other mechanical arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and bibles, prayer books, psalm and hymn books, religious tracts and Sunday school lesson pictures..... | Free  | Free                                  | Free                        |
|      |  | 3 00  | 3 00                                  | 3 00                        | 173  | Books, coloured and grooved cards for the blind, and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind.....  | Free  | Free                                  | Free                        |
|      |  | 3 00  | 3 00                                  | 3 00                        | 174  | Books printed by any Government or by any association for the promotion of science, letters, and official annual reports of religious or benevolent associations and issued in the course of proceedings of the said associations to their members and not for the purpose of sale or trade.....  | Free  | Free                                  | Free                        |



## GROUP 5. PULP, PAPER AND BOOKS—continued.

| Nos. | Articles.   | British<br>Prefer-<br>ential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. | Nos. | Articles.   | British<br>Prefer-<br>ential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. |
|------|---|---|------------------------------|--------------------|------|---|---|------------------------------|--------------------|
|      |   | \$ c.                                   | \$ c.                        | \$ c.              |      |   | \$ c.                                   | \$ c.                        | \$ c.              |
| 175  | Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific or art association or society, and being the property of the respective authorities of such library, and not in any case the property of individuals—the whole under regulations prescribed by the Minister of Customs,—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon..... | Free                                    | Free                         | Free               | 188  | Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper.....                               | Free                                    | 7½ %                         | 7½ %               |
| 176  | Books bound or unbound which have been printed and manufactured more than twelve years.....   | "                                       | "                            | "                  | 188a | Decalcomania paper not printed when imported by manufacturers of decalcomania transfers to be made in their own factories in the manufacture of decalcomania transfers..... | "                                       | 7½ %                         | 7½ %               |
| 177  | Admiralty charts, manuscripts, and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools and scientific and literary societies.....   | "                                       | "                            | "                  | 189  | Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon.....   | "                                       | 7½ %                         | 7½ %               |
| 178  | Advertising and printed matter, viz.:—<br>Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; and rising chromos, chromotypes, oleographs or like works produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.....  | 0 10                                    | 0 15                         | 0 15               | 190  | Union collar cloth paper, in rolls or sheets, not glossed or finished.....  | 10 %                                    | 20 %                         | 22½ %              |
| 178a | Provided that on the goods specified in item 178 and imported by mail on and after July 1, 1914, duties may be paid by Customs Revenue Stamps, under regulations by the Minister of Customs, at the rates specified in the said item, except that on each separate package weighing not more than one ounce the duty shall be..... each   | 0 01                                    | 0 01                         | 0 01               | 191  | Union collar cloth paper, in rolls or sheets, glossed or finished.....  | 12½ %                                   | 25 %                         | 27½ %              |
| 179  | Labels for clear boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets whether lithographed or printed, or partly printed, n.o.p.....  | 22½ %                                   | 40 %                         | 42½ %              | 192  | Strawboard, millboard and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flint paper and emery paper, or emery cloth.....                    | 16 %                                    | 30 %                         | 32½ %              |
| 180a | Photographs, chromes, chromotypes, autotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings, or prints, or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps and charts n.o.p.....   | 15 %                                    | 30 %                         | 30 %               | 193  | Paper sacks or bags of all kinds, printed or not.....   | 20 %                                    | 32½ %                        | 35 %               |
| 180b | Photographs sold to the public, and only as news pictures, under regulations by the Minister of Customs.....  | Free                                    | Free                         | Free               | 194  | Playing cards..... per pack and.....  | 0 05                                    | 0 07                         | 0 08               |
| 181  | Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, or words, or other commercial bank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.....   | 22½ %                                   | 40 %                         | 42½ %              | 195  | Paper hanging or wall papers, borders or bordering, and window blinds of paper of all kinds.....  | 27½ %                                   | 40 %                         | 42½ %              |
| 182  | Printed music, books or in sheets, and music for mechanical piano players.....  | 5 %                                     | 10 %                         | 17½ %              | 196  | News printing paper and all printing paper, in sheets and rolls, valued at not more than 24 cents per lb.....   | 5 %                                     | 5 %                          | 7½ %               |
| 183  | Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.....  | 16 %                                    | 30 %                         | 32½ %              | 197  | Paper of all kinds, n.o.p.....  | 16 %                                    | 30 %                         | 32½ %              |
| 184  | Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plate when imported in single copies in sheet form with magazines or periodical trade journals.....   | Free                                    | Free                         | Free               | 198  | Ruled and border and coated papers, boxed papers, pads not printed, paper-maché ware, n.o.p.....  | 22½ %                                   | 40 %                         | 42½ %              |
| 185  | Adhesive felt for sheeting vessels.....   | "                                       | 7½ %                         | 7½ %               | 199  | Papeteries, envelopes, and all manures of paper, n.o.p.....   | 22½ %                                   | 40 %                         | 42½ %              |
| 186  | Hemp paper, made on four cylinder machines and valenced to between .006 and .008-inch thickness adapted for the manufacture of shot shells; or felt board sized and hydraulic pressed, and covered with paper or uncoated, adapted for the manufacture of gun wads.....   | "                                       | 7½ %                         | 7½ %               | 200  | Pulp of wood or of straw.....   | 16 %                                    | 30 %                         | 32½ %              |
| 187  | Albumenized and other papers and films chemically prepared for photographers' use.....  | 15 %                                    | 32½ %                        | 37½ %              | 201  | Matrix paper, not being tissue paper, adapted for use in printing.....  | Free                                    | Free                         | Free               |
|      |   |   |                              |                    | 202  | Boot and shoe patterns manufactured of paper.....   | 10 %                                    | 20 %                         | 22½ %              |

## GROUP 6.

## Chemicals, Drugs, Oils and Paints.

|      |  |      |      |       |
|------|--|------|------|-------|
| 203  | Non-edible seeds, beans, nuts, berries, plants, weeds, barks and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; tormeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal tar dyes, soluble in water, in bulk or in packages of not less than one pound weight; aniline oil, crude; aniline salts, alkalin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminium prepared from pyro-ligneous acid and adapted for dyeing and calico printing..... | Free | 7½ % | 7½ %  |
| 204  | Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds—whole or are not edible and which are in a crude state and not advanced in value by refining or grinding or any other process of manufacture, n.o.p.....   | "    | 7½ % | 7½ %  |
| 205  | Roots, medicinal, viz.: Allsaint, crude, crushed, or ground; acquir, calumba, folia digitalis, gentian, ginger, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground.....   | "    | 7½ % | 7½ %  |
| 205a | Cassava root, unground.....  | "    | 7½ % | 7½ %  |
| 206  | Dragon's blood; fullers' earth, in bulk only, not prepared for toilet or other purposes; litmus and all other lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making.....  | 5 %  | 7½ % | 7½ %  |
| 207  | Blood albumen, egg albumen and egg yolk.....   | 5 %  | 15 % | 17½ % |
| 208  | Boric acid and borax in packages of not less than 25 lbs. weight; hydric silicic acid, oxalic acid; tartaric acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for retreating metals in mining operations; antimony salts, viz.:—tartar emetic, chlorine and lactate (antimony); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or   |      |      |       |

| No.  | Articles.   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. | No. | Articles.  | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |
|------|---|---|---------------------------------------|-----------------------------|-----|--|---|---------------------------------------|-----------------------------|
|      | in roll or floor; cream of tartar, in crystals or argols; tartaric acid crystals; iodine, crude; bromine; phosphorus; sulphide of arsenic; carbon bisulphide.   | Free  | 7½ %                                  | 7½ %                        | 221 | Opium, crude, the out- and all or covering to be free of duty.   | Prohibited                                  | Prohibited                            | Prohibited                  |
| 205a | Chloride of lime and hypochlorite of lime:  |   |                                       |                             | 222 | Opium, powdered.   | "   | "                                     | "                           |
| 1.   | When in packages of not less than 25 lbs. weight each.....per 100 lbs. and.....   | 0 10  | 0 15                                  | 0 15                        | 223 | " prepared for smoking.  | 15 %  | 30 %                                  | 32½ %                       |
| 2.   | When in packages of less than 25 lbs. each.....ad val.  | 17½ %                                       | 32½ %                                 | 32½ %                       | 224 | Paraffine wax and tallow preserved in fat or oil for the purpose of converting the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....   | 5 %   | 13 %                                  | 17½ %                       |
| 205b | Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate and bichromate of, crude; saltpetre or nitrate of potash; red and yellow prussiate of potash.  | Free  | 7½ %                                  | 7½ %                        | 225 | Wax, vegetable and mineral, n.o.p.   | 15 %  | 30 %                                  | 32½ %                       |
| 205c | Potash, pearl ash and caustic potash:   |   |                                       |                             | 226 | Candles.   | Free  | Free                                  | Free                        |
| 1.   | When in packages of not less than 25 lbs. weight each.....  | "   | 7½ %                                  | 7½ %                        | 227 | Whale oil soap.  | Free  | Free                                  | Free                        |
| 2.   | When in packages of less than 25 lbs. weight each.....  | 10 %  | 20 %                                  | 22½ %                       | 228 | Soap powders, powdered soap, mineral soap, and soap, n.o.p. This No. includes all soap (not being whale oil soap or castile soap) when the fair market value thereof at the place of manufacture abroad is over 12½ cents per lb. wholesale.....per 100 lbs. | 22½ %                                       | 40 %                                  | 40 %                        |
| 205d | Nicotine sulphate.  | Free  | Free                                  | Free                        | 229 | Soap, common or laundry.....per 100 lbs.   | 0 65  | 0 75                                  | 1 10                        |
| 206  | Peroxide of soda, sulphate of, crude, known as salt cake; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sal soda; sulphide of sodium; nitrite of soda; arsenate, binarsenate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda.               | Free  | 7½ %                                  | 7 %                         | 230 | Castile soap.....per lb. and.....  | 0 01  | 0 01                                  | 0 02                        |
| 210a | Caustic soda:   |   |                                       |                             | 231 | Baking powder, the weight of the package to be included in the weight for duty.....per lb.   | 0 04  | 0 05                                  | 0 06                        |
| 1.   | When in packages of not less than 25 lbs. weight each.....per lb. and.....  | 0 00½                                       | 0 00½                                 | 0 00½                       | 232 | Glue, liquid, powdered or sheet, and mucilage, gelatine, casein, adhesive paste and isinglass.....   | 17½ %                                       | 32½ %                                 | 33 %                        |
| 2.   | When in packages of less than 25 lbs. weight each.....  | 22½ %                                       | 32½ %                                 | 32½ %                       | 233 | Pomades, French or flower odours, preserved in fat or oil for the purpose of converting the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....  | 10 %  | 20 %                                  | 22½ %                       |
| 210b | Barilla or soda ash.....per lb.   | 0 00½                                       | 0 00½                                 | 0 00½                       | 234 | Perfumery, including toilet preparations, non-alcoholic, viz.: Hair oils, lotions and other powders and washes, pomades, pastes and all other perfume preparations, n.o.p., used for the hair, mouth or skin.....  | 25 %  | 40 %                                  | 40 %                        |
| 211  | Alumina and chloride of aluminium, or chloralum.  | Free  | 7½ %                                  | 7½ %                        | 235 | Liquorice paste and liquorice in rolls and sticks, not sweetened.....  | 15 %  | 27½ %                                 | 30 %                        |
| 212  | Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not of edified.   | "   | 17½ %                                 | 17½ %                       | 236 | Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and ointment, prepared for use as surgical dressings, plasters or medicated; surgical tresses, pessaries and suspensory bandages of all kinds..... | 12½ %                                       | 25 %                                  | 27½ %                       |
| 213  | Acid, acetic and pyroligneous, n.o.p., and vinegar:—per gallon of any strength not exceeding the strength of proof.....   | 0 10  | 0 12½                                 | 0 13                        | 237 | Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; moulded celluloid balls and cylinders, coated with tincl or not, but not finished or polished; and celluloid lamp shades, blanks and coach blanks.....  | 5 %   | 15 %                                  | 17½ %                       |
|      | —and in addition thereto, for each degree of strength in excess of the strength of proof.....   | 0 01½                                       | 0 01½                                 | 0 02                        | 238 | Celluloid, xyloide or xylolite, in sheets, lumps, blocks, rods or bars, not further manufactured than moulded or pressed.....  | Free  | 12½ %                                 | 12½ %                       |
|      | Provided that the strength of proof shall be held to be equal to 67 of absolute acid, and shall be determined by the method prescribed by the Governor in Council.  |   |                                       |                             | 239 | Lamp black, carbon black, ivory black and bone black.....  | "   | 7½ %                                  | 7½ %                        |
| 214  | Acid, acetic, crude, and pyroligneous, crude, of any strength not exceeding 30 %.....   | 15 %  | 30 %                                  | 32½ %                       | 240 | Ultramarine blue, dry or in pulp, whitening or whitening; Paris white and gliders' whitening; blanc fixe; anth white.....  | "   | 7½ %                                  | 7½ %                        |
| 215  | Stearic acid.....   | 12½ %                                       | 25 %                                  | 27½ %                       | 241 | Litharge.....  | "   | 7½ %                                  | 7½ %                        |
| 216  | Nitric acid and all other acids, n.o.p., per 100 lbs.   | 0 17½                                       | 0 22½                                 | 0 25                        | 242 | Dry red lead, orange mineral and zinc white.....   | 20 %  | 35 %                                  | 35 %                        |
| 217  | Sulphuric and muriatic acid.....per 100 lbs.  | 0 17½                                       | 0 22½                                 | 0 25                        | 243 | White lead.....  | 20 %  | 35 %                                  | 35 %                        |
| 218  | Acid phosphate, not medicinal.....  | 12½ %                                       | 25 %                                  | 27½ %                       | 244 | White lead ground in oil.....  | 20 %  | 35 %                                  | 35 %                        |
| 219  | Sulphuric ether, chloroform, and solutions of peroxides of hydrogen.....  | 15 %  | 30 %                                  | 32½ %                       | 245 | Oxides, ochres, earths, slimes and umbers.....   | 10 %  | 20 %                                  | 22½ %                       |
| 220a | Non-alcoholic liquid preparations for disinfecting, dipping or spraying, formoldehyde, n.o.p.....   | 20 %  | 32½ %                                 | 32½ %                       | 246 | Oxides, fireproofs, rough stuff, fillers, lamp-dry blueing and colors, dry, n.o.p.....   | 15 %  | 27½ %                                 | 30 %                        |
| 220b | All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, medicinal humors, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:— |   |                                       |                             | 247 | Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.....   | 20 %  | 35 %                                  | 37½ %                       |
| (a)  | When dry, also salt in block form, medicated, for live stock.....   | 20 %  | 32½ %                                 | 32½ %                       | 248 | Paints and colors, ground in spirits and all spirit varnishes and lacquers.....per gall. and.....  | 1 25  | 1 25                                  | 1 25                        |
| (b)  | All other.....  | 0 0 7½                                      | 0 0 7½                                | 0 0 7½                      | 249 | Varnishes, lacquers, japans, japan driers, liquid driers and oil finish, n.o.p., per gall. and.....  | 0 20  | 0 20                                  | 0 20                        |
|      | Provided that drugs, pill-masses and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia, or the French Codex as official, shall not be held to be covered by this item.  |   |                                       |                             | 250 | Paris green, dry.....  | 15 %  | 27½ %                                 | 30 %                        |
|      | Provided also, that any article in this item containing more than 40 % of proof spirit shall be rated for duty at.....per gall. and.....  | 3 00  | 3 00                                  | 3 00                        | 251 | Gold paint.....  | 15 %  | 30 %                                  | 32½ %                       |
|      |   | 30 %  | 37½ %                                 | 37½ %                       | 252 | Shoe blacking or shoemakers' ink; shoe polish and leather dressing, and knife or other polish or composition, n.o.p.....   | 15 %  | 32½ %                                 | 35 %                        |
|      |   |   |                                       |                             | 253 | Putty, of all kinds.....   | 17½ %                                       | 30 %                                  | 32½ %                       |
|      |   |   |                                       |                             | 254 | Gums, viz.: Amber, Arabic, Australian, copal, damar, elemi, kauri, mastic, sandarac, Senegal, tragacanth, galls and barberry; gum chicle or sapote gum, crude; lac, crude, seed, button, stick and shell; ambergris; Pontianac.....                          | Free  | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 255 | British gum and dextrine, dry; sizing cream and enamel sizing.....dry.....   | 5 %   | 15 %                                  | 17½ %                       |
|      |   |   |                                       |                             | 256 | Printing ink.....  | 12½ %                                       | 26 %                                  | 27½ %                       |
|      |   |   |                                       |                             | 257 | Writing ink.....   | 15 %  | 30 %                                  | 32½ %                       |
|      |   |   |                                       |                             | 258 | Lined or flaxseed oil, raw or boiled.....per 100 lbs. and.....   | 1 25  | 1 35                                  | 1 65                        |

4 The Act (No. 56 of 1906) provides that no proprietary or patent medicine shall be manufactured, imported, exported, sold or offered for sale in the Dominion, if it contains cocaine or any of its salts or preparations.

Under the Act of May 19, 1911, it is provided that every person who without lawful or reasonable excuse, imports, manufactures, sells, offers for sale, has in his possession, or takes or carries from any place in Canada to any other place in this country any drug for other than scientific or medicinal purposes, shall be guilty of a criminal offence, and shall be liable to a fine not exceeding \$500 and costs or to imprisonment for one year.

Under the Franco-Canadian Convention of 1907, provision is made for a special duty of 25 % ad val. on all medicinal etc. preparations, other than dry and not containing alcohol the produce of France and certain other countries.

4 The Act of May 19, 1911, provides that the possession of opium prepared, or being prepared, for smoking is illegal, as is also the exportation of drugs to any country which prohibits the entry of such drug. It is laid down in the Act that the term "drug" means and includes: cocaine, morphine, eucaine, opium, or any salts or compounds thereof, or any substance which may be added to the above list under the authority of the above-mentioned Act.

! Importation prohibited except under license.

| GROUP 6.—CHEMICALS, DRUGS, OILS AND PAINTS—continued.   |  |   |                              |                    |      |  |   |                              |                    |
|---|--|---|------------------------------|--------------------|------|--|---|------------------------------|--------------------|
| Nos.  | Articles.  | British<br>Prefer-<br>ential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. | Nos. | Articles.  | British<br>Prefer-<br>ential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. |
|   |  | \$ c.                                   | \$ c.                        | \$ c.              |      |  | \$ c.                                   | \$ c.                        | \$ c.              |
| 259   | Lard oil, neat's foot oil and sesame seed oil  | 15 %                                    | 30 %                         | 32½ %              | 285  | Tiles or blocks of earthenware or of stone prepared for mosaic flooring  | 20 %                                    | 35 %                         | 37½ %              |
| 260   | Turpentine, raw or crude   | Free                                    | 7½ %                         | 7½ %               | 286  | Earthenware and stoneware, viz.: Demi-johns, churns or crocks  | 20 %                                    | 35 %                         | 37½ %              |
| 261   | Oil, spirits of  | Free                                    | Free                         | Free               | 287  | Tableware of china, porcelain, white granite or ironstone  | 15 %                                    | 35 %                         | 35 %               |
| 262   | Olive oil, n.o.p.  | 15 %                                    | 27½ %                        | 27½ %              | 288  | Earthenware and stoneware, brown or colored, and Rockingham ware; "C.C." or cream-colored ware, decorated, printed or sponged; and all earthenware, n.o.p.   | 20 %                                    | 35 %                         | 37½ %              |
| 263   | Peppermint oil   | 15 %                                    | 25 %                         | 27½ %              | 289  | Closets, urinals, basins, lavatories, baths, bath tubs, sinks and laundry tubs of earthenware, stone, cement or clay, or of other material   | 20 %                                    | 37½ %                        | 42½ %              |
| 264   | Eucalypti oil, n.o.p., including bay oil, otto of lilacs, and peppermint oil   | 5 %                                     | 15 %                         | 15 %               | 290  | Cement, Portland, and hydraulic or water lime, in barrels, bags or casks, the weight of the package to be included in the weight for duty  | 0 05                                    | 0 05                         | 0 05               |
| 265   | Oils, spermaceti, whale and other fish oils, including cod liver oil   | 12½ %                                   | 27½ %                        | 30 %               | 291  | Flags in which cement or lime mentioned in the next preceding item is imported   | 15 %                                    | 27½ %                        | 27½ %              |
| 266   | Resin oil and China wood oil   | Free                                    | 7½ %                         | 7½ %               | 292  | Gypsum, crude (sulphate of lime)   | Free                                    | 7½ %                         | 7½ %               |
| 267   | Oils, petroleum (not including crude petroleum imported to be refined or illuminating or lubricating oils), $\geq 235$ specific gravity or heavier at 60 degrees temperature   | 0 00½                                   | 0 00½                        | 0 00½              | 293  | Plaster of Paris, or gypsum, calcined, and prepared will plaster the weight of the package to be included in the weight for duty   | 0 08                                    | 0 11                         | 0 12½              |
| 267a  | Crude petroleum, in its natural state, $\geq 200$ specific gravity or heavier at 60 degrees temperature, when imported by oil refiners to be refined in their own factories  | Free                                    | Free                         | Free               | 294  | Plaster of Paris, or gypsum, ground, not calcined  | 10 %                                    | 20 %                         | 22½ %              |
| NOTE. Invoices of fuel and gas oils, not crude, shipped for free entry into Canada, shall bear the following certificate, signed by the exporter, on the face of the invoice, viz.: "The oil on this invoice is a fuel oil or a gas oil and none of it is fit for use as a lubricating oil."<br>Unclassified petroleum (not crude) of a specific gravity of $\geq 235$ or heavier may be admitted free under tariff item 267 upon invoices bearing certificate as above, although such fuel oil be for use as road oil.<br>The above certificate is not required for crude petroleum. |  |   |                              |                    | 295  | Clays, including China clay, fire clay and pipe clay not further manufactured than ground; kaolinit and sand; gravel; and artificially made or crushed stone   | Free                                    | 7½ %                         | 7½ %               |
| 268   | Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 30 cents per gallon   | 15 %                                    | 17½ %                        | 20 %               | 296  | Flint, ground flint stones; felspar, fluor spar, magnesite; mica schist, chert, chert, China or Cornwall stone, ground or unground; refuse stone, not sawn, hammered or chiseled nor fit for flagstone, building stone or paving | "                                       | 7½ %                         | 7½ %               |
| 269   | Lubricating oils, composed wholly or in part of petroleum, costing less than 25 cents per gallon   | 0 01½                                   | 0 02½                        | 0 02½              | 297  | Silex or crystallized quartz, ground or unground   | "                                       | 7½ %                         | 7½ %               |
| 270   | Crude petroleum, gas oils, other than naphtha, benzine and gasoline, lighter than $\geq 235$ but not less than 200 specific gravity, at 60 degrees temperature   | 0 01                                    | 0 01½                        | 0 01½              | 298  | Pumice, calcareous tufa, pumice stone and lava, not further manufactured than ground   | "                                       | 7½ %                         | 7½ %               |
| 271   | Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum, n.o.p.   | 0 01½                                   | 0 02½                        | 0 02½              | 299  | Burr-stones, in blocks, rough or manufactured, not banded up or prepared for binding in mill-stones  | "                                       | Free                         | 7½ %               |
| 272   | Gasoline under $\geq 25$ specific gravity at 60 degrees temperature  | Free                                    | Free                         | Free               | 300  | Crucibles of clay, sand or plumbago  | 15 %                                    | 25 %                         | 27½ %              |
| 273   | Lubricating oils, n.o.p., and axle grease  | 12½ %                                   | 17½ %                        | 20 %               | 301  | Carving stones and handles thereof   | 12½ %                                   | 25 %                         | 27½ %              |
| 274   | Vaseline, and all similar preparations of petroleum, for toilet, medicinal or other purposes   | 15 %                                    | 22½ %                        | 25 %               | 302  | Lithographic stones, not engraved  | 12½ %                                   | 25 %                         | 27½ %              |
| 275   | Oil (petroleum) when imported by miners or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs   | Free                                    | Free                         | Free               | 303  | Grindstones, not mounted, and not less than 36 inches in diameter  | 10 %                                    | 20 %                         | 22½ %              |
| 276   | Refined cotton seed oils, edible, for canning fish   | 12½ %                                   | 17½ %                        | 17½ %              | 304  | Grindstones, mounted or not, n.o.p.  | 17½ %                                   | 30 %                         | 32½ %              |
| 276a  | Cotton seed oil, n.o.p.  | Free                                    | Free                         | Free               | 305  | Flagstone, saw-stone and all building stone not hammered, sawn or chiseled, and marble and granite, rough, not hammered or chiseled  | 10 %                                    | 20 %                         | 22½ %              |
| 277   | Bleached palm oil and shea butter  | 12½ %                                   | 17½ %                        | 17½ %              | 306  | Marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks, stone, flagstone and building stone, other than marble or granite, sawn on not more than two sides  | 15 %                                    | 27½ %                        | 27½ %              |
| 277a  | Cocconut oil, n.o.p.   | 12½ %                                   | 17½ %                        | 17½ %              | 306a | Building stone other than marble or granite, sawn on more than two sides but not sawn on more than four sides, per 100 lbs.  | 0 10                                    | 0 15                         | 0 15               |
| 278   | Oils, viz.: Cocconut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tallow, or for canning fish   | Free                                    | 7½ %                         | 7½ %               | 306b | Building stone, other than marble or granite, planed, turned, cut, or further manufactured than sawn on four sides, per 100 lbs.   | 0 30                                    | 0 45                         | 0 45               |
| 278a  | Peanut oil for manufacturing soap or for canning fish; soy bean oil for manufacturing soap   | "                                       | 7½ %                         | 7½ %               | 307  | Marble and granite, n.o.p., and all manufactures of marble or granite, enumerated in Nos. 305, 306 and 307 is prohibited except under license  | —                                       | 7½ %                         | 7½ %               |
| 279   | Degras and grease for stuffing or dressing leather and which are fit only for such use   | "                                       | Free                         | Free               | 308  | Manufactures of stone, n.o.p.  | 20 %                                    | 35 %                         | 37½ %              |
| 280   | Foots, being the refuse of cotton seed or olives after the oil has been pressed out; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only  | "                                       | 7½ %                         | 7½ %               | 309  | Roofing slate, per square of 100 sq. feet  | 0 50                                    | 0 70                         | 0 75               |
| GROUP 7.  |  |   |                              |                    | 310  | Slate mantels and other manufactures of slate, n.o.p.  | 20 %                                    | 35 %                         | 37½ %              |
| Earths, Earthenware and Stoneware.  |  |   |                              |                    | 311  | Slate pencils and school writing slates  | 15 %                                    | 30 %                         | 32½ %              |
| 281   | Fire brick (9 by 4½ by 2½ ins.), valued over \$19.50 per 1,000 at the place of export  | Free                                    | Free                         | Free               | 312  | Asbestos in any form other than crude, and all manufactures thereof  | 15 %                                    | 30 %                         | 32½ %              |
| 282   | Building brick, paving brick and manufactures of clay or cement, fire brick, valued at \$19.50 per 1,000 and less at the place of export; locomotive fire brick (arch blocks, fire box blocks, boiler tiles, and fire brick stove linings); fire clay gas retorts, hollow shapes and hollow blocks, although made of fire clay, n.o.p. | 12½ %                                   | 27½ %                        | 30 %               | 313  | Plumbago, not ground or otherwise manufactured   | 5 %                                     | 15 %                         | 17½ %              |
| 283   | Drain tiles, not glazed  | 15 %                                    | 25 %                         | 27½ %              | 314  | Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds  | 15 %                                    | 30 %                         | 32½ %              |
| 284   | Drain pipes, sewer pipes and earthenware fittings thereof, chimney linings or vents, chimney to and inverted blocks, glazed or unglazed; earthenware tiles, n.o.p.   | 25 %                                    | 40 %                         | 42½ %              | 315  | Carbons over six inches in circumference or outside measurement and not exceeding 35 inches in circumference or outside measurement  | Free                                    | 7½ %                         | 7½ %               |
| 316   | Electric light carbons and carbon points, of all kinds, n.o.p.   | 22½ %                                   | 40 %                         | 42½ %              | 315a | Carbon electrodes exceeding 35 inches in circumference or outside measurement  | 12½ %                                   | 27½ %                        | 27½ %              |
| 316a  | Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light   | 5 %                                     | 15 %                         | 17½ %              | 316  | Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light   | 5 %                                     | 15 %                         | 17½ %              |
| 317   | Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories  | Free                                    | 7½ %                         | 7½ %               |      |  |   |                              |                    |



| Nos.                             | Articles.  | British      | Inter-  | General | Nos. | Articles.  | British      | Inter-  | General |
|----------------------------------|--|--------------|---------|---------|------|--|--------------|---------|---------|
|                                  |  | Preferential | mediate | Tariff. |      |  | Preferential | mediate | Tariff. |
|                                  |  | \$ c.        | \$ c.   | \$ c.   |      |  | \$ c.        | \$ c.   | \$ c.   |
| 318                              | Common and colourless window glass   | 7½ %         | 20 %    | 20 %    | 334  | Manufactures of aluminium, n.o.p.  | 20 %         | 30 %    | 32½ %   |
| 319                              | Glass in sheets, and beat plate glass, n.o.p.  | 17½ %        | 30 %    | 32½ %   | 335  | Britannia metal in pigs, blocks or bars; nickel, nickel silver and German silver, in ingots or blocks, n.o.p.  | 5 %          | 7½ %    | 7½ %    |
| 320                              | Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. feet each, n.o.p.  | 7½ %         | 17½ %   | 17½ %   | 336  | Nickel, in bars and rods, strips, sheets or plates, n.o.p.   | Free         | 7½ %    | 7½ %    |
| 321                              | Plate glass, not bevelled, in sheets or panes exceeding 7 sq. feet each, and not exceeding 2½ sq. feet each, n.o.p.  | 15 %         | 32½ %   | 35 %    | 336a | Nickel silver and German silver, in bars, rods, strips, sheets, plates or noodes, n.o.p.   | 5 %          | 17½ %   | 17½ %   |
| 322                              | Plate glass, n.o.p.  | 22½ %        | 37½ %   | 42½ %   | 337  | Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.  | 22½ %        | 35 %    | 37½ %   |
| 323                              | Silver glass, bevelled or not and framed or not  | 12½ %        | 25 %    | 27½ %   | 338  | Anodes of nickel, zinc, copper, silver or gold; metal adapted in form and composition for use as nickel anodes   | 10 %         | 15 %    | 17½ %   |
| 324                              | German looking-glass plate (thin plate), un-silvered or for silvering  | 20 %         | 35 %    | 37½ %   | 339  | Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe  | Free         | Free    | Free    |
| 326                              | Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, moulded or crystal glass tableware, decorated or not; blown glass tableware and other cut glass ware                                      | 20 %         | 37½ %   | 40 %    | 340  | British and Canadian coin and foreign gold coin  | "            | "       | "       |
| 326a                             | Articles of glass, not plate or sheet designed to be cut or mounted; and manufactures of glass, n.o.p.   | 15 %         | 27½ %   | 30 %    | 341  | Gold and silver leaf; Dutch or scabing metal leaf; bronzed and bronze powders  | 20 %         | 35 %    | 35 %    |
| 327                              | Spectacles, eyeglasses, and ground or finished spectacles or eyeglass lenses   | 20 %         | 35 %    | 37½ %   | 342  | Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n.o.p.; manufactures of gold and silver, n.o.p.  | 27½ %        | 37½ %   | 42½ %   |
| 327a                             | Silvered glasses for automobile lamps  | 10 %         | 22½ %   | 22½ %   | 343  | Platinum wire, adapted for use in strip sheets or plates   | Free         | Free    | Free    |
| 328                              | Spectacle and eyeglass frames, and metal parts thereof   | 15 %         | 25 %    | 27½ %   | 344  | Diamond dust or bort and black, for borers   | 5 %          | 7½ %    | 7½ %    |
| GROUP 8.                         |  |              |         |         |      |  |              |         |         |
| Metals and manufactures thereof. |  |              |         |         |      |  |              |         |         |
| 329                              | Ores or metals n.o.p.  | Free         | Free    | Free    | 345  | Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, and of filled gold and silver seamless wire   | 10 %         | 15 %    | 17½ %   |
| 329a                             | Iron ore   | "            | "       | "       | 346  | Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves   | 15 %         | 20 %    | 20 %    |
| 330                              | Antimony, or regulus of, not ground, pulverized or otherwise manufactured  | "            | 7½ %    | 7½ %    | 347  | Watch cases, and parts thereof finished or unfinished  | 25 %         | 35 %    | 37½ %   |
| 331                              | Diamuth, metallic, in its metallic state   | "            | 7½ %    | 7½ %    | 348  | Clocks, watches, time recorders, clock and watch keys, clock cases and clock movements   | 25 %         | 35 %    | 37½ %   |
| 332                              | Ore of cobalt  | "            | 7½ %    | 7½ %    | 349  | Chronometers and compasses for ships   | Free         | Free    | Free    |
| 333                              | Cinnabar; quicksilver; radium  | "            | 7½ %    | 7½ %    | 350  | Rollers, copper, adapted for use in calico printing  | 5 %          | 7½ %    | 7½ %    |
| 334                              | Kryolite or cryolite (ore)   | "            | 7½ %    | 7½ %    | 351  | Spurs and stitts, adapted for use in the manufacture of carmenware   | 5 %          | 7½ %    | 7½ %    |
| 335                              | Manganese, oxide of  | "            | 7½ %    | 7½ %    | 352  | Blast furnace slag   | 5 %          | 7½ %    | 7½ %    |
| 336                              | Tea lead   | 0 00½        | 0 01    | 0 01    | 353  | Scrap iron and scrap steel, gold and fit only to be manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada   | Free         | Free    | Free    |
| 337                              | Lead, old, scrap, pig and block  | 15 %         | 30 %    | 32½ %   | 354  | Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; scrap ends of tin plate bars, or of blooms, or of rails, the same not having been in actual use   | 0 50         | 0 00    | 1 00    |
| 338                              | " in bars and in sheets  | 20 %         | 35 %    | 37½ %   |      | and.....   | 5 %          | 7½ %    | 7½ %    |
| 339                              | " manufactures of, n.o.p.  | 20 %         | 35 %    | 37½ %   |      | But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-manufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if broken up under customs supervision and rendered unsaleable except as scrap, may be entered for duty as scrap. |              |         |         |
| 340                              | Type for printing, including cases, galleys and slugs, of all kinds  | 12½ %        | 25 %    | 27½ %   | 355  | Iron in pigs, iron kettles, and cast scrap iron; ferro-silicon, containing not more than 15½% silicon, ferro-manganese and spiegeleisen containing not more than 15% manganese   | 1 50         | 2 50    | 2 50    |
| 341                              | Refractory metal and type metal, in bars, plates and sheets  | 10 %         | 22½ %   | 22½ %   |      | and.....   | —            | 7½ %    | 7½ %    |
| 342                              | Phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire  | 5 %          | 15 %    | 17½ %   | 356a | Ferro-silicon containing more than 15% silicon   | 3 00         | 4 50    | 4 50    |
| 343                              | Tin, in blocks, pigs or bars; in strip waste, and in tin foil  | Free         | Free    | Free    |      | and.....   | —            | 7½ %    | 7½ %    |
| 344                              | Thiware, japaned or not, and all manufactures of tin, n.o.p.   | 15 %         | 30 %    | 32½ %   | 356b | Ferro-manganese and spiegeleisen, containing more than 15% manganese   | Free         | 7½ %    | 7½ %    |
| 345                              | Zinc dust, sheets and plates; sal ammoniac skinmings; and seamless drawn tubing of zinc  | Free         | 7½ %    | 7½ %    | 357  | Iron or steel tubing, weighing not less than 60 lbs. per lineal yard; in coils, cogged ingots, blooms, slabs, puddled bars; and loops or other forms, n.o.p., less finished than iron or steel bars, but more advanced than pig iron, except castings  | 1 50         | 2 25    | 2 50    |
| 346a                             | Zinc spelter and zinc, in blocks, pigs, bars or rods   | 0 00½        | 0 01    | 0 01    |      | and.....   | —            | 7½ %    | 7½ %    |
| 346b                             | Zinc, manufactures of, n.o.p.  | 20 %         | 30 %    | 32½ %   | 358  | Bar iron or steel, rolled, whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats; steel billets, n.o.p.; and rolled iron or steel hoop, band, scroll or strip, 12 inches or less in width, No. 13 gauge and thicker, n.o.p.   | 4 25         | 6 00    | 7 00    |
| 347                              | Tellur metal, in bolts, bars and sheets, for use in the construction or repairs of vessels   | 5 %          | 7½ %    | 7½ %    |      | and.....   | —            | 7½ %    | 7½ %    |
| 348                              | Copper in blocks, ingots and pigs  | 0 01         | 0 01½   | 0 01½   | 378a | Galvanized rolled hoop iron or hoop steel, numbers twelve and thirteen gauge, per ton  | 4 25         | 7 00    | 7 00    |
| 348a                             | Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the Minister of Customs  | Free         | Free    | Free    |      | and.....   | —            | 7½ %    | 7½ %    |
| 348b                             | Brass and copper scrap   | "            | 7½ %    | 7½ %    |      |  |              |         |         |
| 348c                             | Brass in blocks, ingots or pigs, in bars or rods, not less than 6 feet in length, unmanufactured, n.o.p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than 6 feet, and not polished, bent or otherwise manufactured | 5 %          | 17½ %   | 17½ %   |      |  |              |         |         |
| 349a                             | Copper in bars or rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric, light, and electric cables for use only in the manufacture of such articles in their own factories   | Free         | 7½ %    | 7½ %    |      |  |              |         |         |
| 349                              | Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets or plates, not polished, planished or coated   | 10 %         | 15 %    | 17½ %   |      |  |              |         |         |
| 350                              | Brass wire, plain  | 12½ %        | 17½ %   | 20 %    |      |  |              |         |         |
| 351                              | Copper wire, plain, tinned or plated   | 12½ %        | 17½ %   | 20 %    |      |  |              |         |         |
| 352                              | Brass and copper nails, ticks, rivets and burrs or washers; shells and gongs, n.o.p.; and manufactures of brass or copper; raybestos brake fluting, with brass wire thereon, n.o.p.  | 25 %         | 35 %    | 37½ %   |      |  |              |         |         |
| 352a                             | Bells, when imported for use of churches only  | Free         | Free    | Free    |      |  |              |         |         |
| 353                              | Aluminium ingots, blocks, bars, rods, strips, sheets or plates; aluminium tubing in lengths of not less than 6 feet, not polished, bent or otherwise manufactured  | 5 %          | 7½ %    | 7½ %    |      |  |              |         |         |
| 353a                             | Aluminium leaf or foil   | 5 %          | 7½ %    | 7½ %    |      |  |              |         |         |

## GROUP 3.—METALS AND MANUFACTURES THEREOF—continued.

| Nos. | Articles.   | British<br>Preferential<br>Tariff. |          | Inter-<br>mediate<br>Tariff. |       | General<br>Tariff. |          |
|------|---|------------------------------------|----------|------------------------------|-------|--------------------|----------|
|      |   | \$ c.                              | \$ c.    | \$ c.                        | \$ c. | \$ c.              | \$ c.    |
| 379  | Rolled iron or steel beams, channels, angles and other rolled shapes, of iron or steel, not punched, drilled or further manufactured than shaped, weighing not less than 25 lbs. per lineal yard, not being square, flat, oval or round shapes, and not being railway bars or mills,..... per ton and.....  | 2 00                               | 2 75     | 75%                          | 3 00  | 75%                |          |
| 379a | Flat eye bar blanks, not punched or drilled, and universal mill or edge rolled steel over 12 inches wide for use exclusively in the manufacture of bridges or of steel structural work, or in car construction..... per ton and.....  | 2 00                               | 2 75     | 75%                          | 3 00  | 75%                |          |
| 380  | Boiler plate of iron or steel, not less than 10 inches in width, and not less than 3/16 of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the Minister of Customs.....  | Free                               | 75%      | 75%                          |       |                    |          |
| 381  | Rolled iron or steel plates, not less than 3 inches in width and not less than 1/8 of an inch in thickness, n.o.p.,..... per ton and.....   | 2 00                               | 2 75     | 75%                          | 3 00  | 75%                |          |
| 382  | Rolled iron or steel sheets or plates, sheared or unsheared, and sheaf iron or steel, sheared or rolled in grooves, n.o.p.,..... and.....   | 4 25                               | 6 00     | 7 00                         | 75%   | 75%                |          |
| 383  | Sheaf iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.....   | 5 %                                | 12 1/2 % | 12 1/2 %                     |       |                    |          |
| 384  | Rolled iron or steel sheets and strips, polished or not, No. 14 gauge and thinner, n.o.p.; Canada plates; Russia iron; brace plates and rolled sheets of iron or steel, coated with zinc, spelter or other metal, of all widths or thicknesses, n.o.p.; 2 and rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized, or coated with other metal, or not, n.o.p.,.....                | Free                               | 75%      | 75%                          |       |                    |          |
| 384a | Rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, and rolled iron or steel sheet, when imported by manufacturers for use only in their own factories in the manufacture of galvanized iron or steel hoop, band, scroll, strip or sheet.....   | Free                               | Free     | Free                         |       |                    |          |
| 385  | Chlorine steel.....   | 10 %                               | 20 %     | 22 1/2 %                     |       |                    |          |
| 386  | Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, and steel blanks for the manufacture of rolling cutters, when of greater value than 35 cents per lb. and tin plates and sheets.....   | 7 1/2 %                            | 12 1/2 % | 12 1/2 %                     |       |                    |          |
| 387  | Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horse shoes, n.o.p.,.....  | Free                               | 75%      | 75%                          |       |                    |          |
| 387a | Steel in bars or sheets, or being exclusively in the manufacture of shovels, when imported by manufacturers of shovels,..... per ton  | 2 00                               | 2 75     | 3 00                         |       |                    |          |
| 388  | Iron and steel railway bars or rails of any form, pitched or not, n.o.p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers..... per ton and..... | 4 50                               | 6 00     | 7 00                         | 75%   | 75%                |          |
| 389  | Railway fish-plates and tie-plates..... per ton and.....  | 5 00                               | 7 00     | 8 00                         | 75%   | 75%                |          |
| 390  | Switches, frogs, crossings and intersections for railways.....  | 20 %                               | 37 1/2 % | 40 %                         |       |                    |          |
| 391  | Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes or sections, drilled, punched or not, or any further stage of manufacture than as rolled or cast, n.o.p.,.....  | 37 1/2 %                           | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 392  | Springs, axles, axle bars, n.o.p., and axle blades, and parts thereof, of iron or steel, for railway, tramway or other use, n.o.p.,.....  | 27 1/2 %                           | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 393  | Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n.o.p.; and steel shafting, turned, compressed, or polished; and hammered, drawn or cold rolled iron or steel bars or shapes, n.o.p.,.....   | 30 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 393a | Round polished steel shafting, in bars not exceeding 2 1/2 inches diameter.....   | 17 1/2 %                           | 30 %     | 32 1/2 %                     |       |                    |          |
| 394  | Cast iron pipe of every description..... per ton and.....   | 6 00                               | 7 00     | 8 00                         | 75%   | 75%                |          |
| 395  | Wrought or seamless iron or steel tubes for boilers, n.o.p., under regulations prescribed by the Minister of Customs; flues and corrugated tubes for marine boilers.....  | Free                               | 75%      | 75%                          |       |                    |          |
| 396  | Seamless steel tubing, valued at not less than 2 1/2 cents per lb.; rolled or drawn square tubing of iron or steel adapted for use in the manufacture of agricultural implements.....   |                                    | 12 1/2 % | 12 1/2 %                     |       |                    |          |
| 397  | Tubes of rolled iron or steel, not joined or welded, not more than 1 1/2 inch in diameter, n.o.p.,.....   | Free                               | 7 1/2 %  | 7 1/2 %                      |       |                    |          |
| 398  | Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coned or not, over 4 inches in diameter but not exceeding 10 inches in diameter, n.o.p.,.....   | 20 %                               | 37 1/2 % | 37 1/2 %                     |       |                    |          |
| 398a | Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coned or not, over 10 inches in diameter, n.o.p.,.....  | 10 %                               | 22 1/2 % | 22 1/2 %                     |       |                    |          |
| 399  | Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coned or not, 4 inches or less in diameter, n.o.p.,.....  | 20 %                               | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 400  | Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, including lock joint pipe, n.o.p.,.....   | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 401  | Wire bound wooden pipe.....   | 15 %                               | 30 %     | 32 1/2 %                     |       |                    |          |
| 402  | Iron or steel fittings for iron or steel pipe, of every description.....  | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 403  | Wire, crucible cast steel, valued at not less than 6 cents per lb.,.....  | Free                               | 12 1/2 % | 12 1/2 %                     |       |                    |          |
| 403a | Steel wire valued at not less than 2 1/2 cents per lb. when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels under regulations by the Minister of Customs.....   |                                    | 7 1/2 %  | 7 1/2 %                      |       |                    |          |
| 404  | Galvanized iron or steel wire, curved or not, Nos. 9, 12 and 13 gauge, with variations from such gauges not exceeding 1/16 of an inch and not for use in telegraph or telephone lines.....  |                                    | 7 1/2 %  | 7 1/2 %                      |       |                    |          |
| 405  | Buckhorn strip fencing, woven wire fencing, and wire fencing of iron or steel, n.o.p., not to include woven wire or netting made from wire smaller than No. 14 gauge, nor to include fencing of wire larger than No. 9 gauge.....   | 10 %                               | 20 %     | 22 1/2 %                     |       |                    |          |
| 406  | Wire of all metals and kinds, n.o.p.,.....  | 16 %                               | 25 %     | 27 1/2 %                     |       |                    |          |
| 407  | Wire, single or several, covered with cotton, linen, silk, rubber or other material, including electric wire covered.....   | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 408  | Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n.o.p.,.....  | 17 1/2 %                           | 30 %     | 32 1/2 %                     |       |                    |          |
| 409  | Wire cloth or woven wire, and wire netting, of iron or steel.....   | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 410  | Coil chain, link chain, and chain, and repair links, and chain shackles of iron or steel, 1 1/2 of an inch in diameter and over.....  | Free                               | 12 1/2 % | 12 1/2 %                     |       |                    |          |
| 410a | Coil chain, coil chain links including repair links and chain shackles of iron or steel, 1 1/2 of an inch in diameter and over.....   | 15 %                               | 27 1/2 % | 27 1/2 %                     |       |                    |          |
| 411  | Malleable sprocket or link-bearing chain of steel, when imported by manufacturers of agricultural implements for use in the manufacture of such implements in their own factories.....  | Free                               | Free     | Free                         |       |                    |          |
| 412  | Iron or steel nut washers, rivets and bolts, with or without threads; nut, bolt and hinge blanks; and T and strap hinges of all kinds, n.o.p.,..... per 100 lbs. and.....   | 0 75                               | 0 75     | 0 75                         | 10 %  | 27 1/2 %           | 32 1/2 % |
| 413  | Screws, commonly called "wood screws," of iron or steel, brass or other metal, including lag or coach screws, plated or not, and machine or other screws, n.o.p.,.....  | 22 1/2 %                           | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 414  | Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes, per 100 lbs. and.....   | 0 30                               | 0 45     | 0 50                         |       | 7 1/2 %            | 7 1/2 %  |
| 415  | Composition nails and spikes and sheathing nails.....   | 10 %                               | 20 %     | 22 1/2 %                     |       |                    |          |
| 416  | Wire nails of all kinds, n.o.p., per 100 lbs. and.....  | 0 40                               | 0 55     | 0 60                         |       | 7 1/2 %            | 7 1/2 %  |
| 417  | Nails, brads, spikes and tacks of all kinds, n.o.p.,.....   | 20 %                               | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 418  | Wire cloth or woven wire of brass or copper.....  | 17 1/2 %                           | 30 %     | 32 1/2 %                     |       |                    |          |
| 419  | Needles of any material or kind, and pins manufactured from wire of any metal, n.o.p.,.....   | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 420  | Buttons and clasps of iron, steel, brass or copper, of all kinds, n.o.p. (not being jewellery).....   | 20 %                               | 36 %     | 37 1/2 %                     |       |                    |          |
| 421  | Bird, squirrel and rat cages, of wire and metal parts thereof.....  | 22 1/2 %                           | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 422  | Travelling spoons, fly lines, sinkers, swivels, sportsmen's fishing bait and fishing hooks, n.o.p.,.....  | 22 1/2 %                           | 37 1/2 % | 42 1/2 %                     |       |                    |          |
| 423  | Skates of all kinds, roller or other, and parts thereof.....  | 22 1/2 %                           | 40 %     | 42 1/2 %                     |       |                    |          |
| 424  | Guns, rifles, including air guns or pistols, not being toys; muskets, cannons, pistols, revolvers or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n.o.p.; bayonets, swords, fencing foils, and spears; gun or pistol covers or cases, game bags, loading tools and cartridge bolts of any material.....  | 20 %                               | 35 %     | 37 1/2 %                     |       |                    |          |
| 425  | Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured.....  | 5 %                                | 15 %     | 17 1/2 %                     |       |                    |          |

§ Importation prohibited except under licence.

| Nos. | Articles.   | British<br>Preferential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. | Nos. | Articles.   | British<br>Preferential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. |
|------|---|------------------------------------|------------------------------|--------------------|------|---|------------------------------------|------------------------------|--------------------|
|      |   | \$ c.                              | \$ c.                        | \$ c.              |      |   | \$ c.                              | \$ c.                        | \$ c.              |
| 426  | Knives and forks and all other cutlery, or steel, plated, or not, n.o.p.  | 20 %                               | 35 %                         | 37½ %              | 448  | Hay loaders, potato diggers, troller or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, post hole diggers, snaths and other agricultural implements, n.o.p.  | 12½ %                              | 20 %                         | 20 %               |
| 427  | Agate, granite or channelled iron or steel ware   | 22½ %                              | 40 %                         | 42½ %              | 449  | Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n.o.p., and pronged forks   | 15 %                               | 20 %                         | 22½ %              |
| 428  | Iron or steel hollow ware, plain black or coated, n.o.p., and aludel and aluminum kitchen or household hollow ware, n.o.p.  | 20 %                               | 35 %                         | 37½ %              | 450  | Shovels and spades of iron or steel, n.o.p.; shovel and spade blanks and iron or steel cut to shape for the same; and lawn mowers   | 20 %                               | 30 %                         | 32½ %              |
| 429  | Machine card clothing   | 17½ %                              | 30 %                         | 32½ %              | 451  | Stoves of all kinds, for coal, wood, oil, spirits or gas  | 15 %                               | 30 %                         | 32½ %              |
| 430  | Patterns of brass, iron, steel or other metal, not being models   | 20 %                               | 35 %                         | 37½ %              | 451a | Stove urus of metal, and dovetails, chaplets and bludge tubes of tin for use in the manufacture of stoves, cover lips, damper screw shells and awing catches or door catches of tin   | 5 %                                | 15 %                         | 17½ %              |
| 431  | Plates engraved on wood, steel or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon  | 15 %                               | 25 %                         | 27½ %              | 452  | Belt pulleys of all kinds for power transmission  | 15 %                               | 22½ %                        | 35 %               |
| 432  | Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers or other advertisements, n.o.p. and matrices or copper shells for such stereotypes, electrotypes and celluloids  | 0 01                               | 0 01½                        | 0 01½              | 453  | Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; portable vibrators, such as Bee pedestal vibrators and Bee portable vibrators, adapted for scalp or body massage; electric douches; electric apparatus, n.o.p.; boilers, n.o.p., and all machinery composed wholly or in part of iron or steel, n.o.p.; and iron and steel castings, and iron or steel integral and non-integral machinery specified in this item: boilers for hot water heating; metal carrying wheels, when imported to be used in the manufacture of road graders, and front metal carrying wheels to be used in the manufacture of tractors   | 15 %                               | 22½ %                        | 35 %               |
| 433  | Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes and celluloids   | 0 00½                              | 0 00½                        | 0 00½              | 453a | Electric dental engines   | 15 %                               | 25 %                         | 35 %               |
| 433a | Matrices for stereotypes, electrotypes and celluloids described in item 433   | 0 00½                              | 0 00½                        | 0 00½              | 454  | Manufactures, articles or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n.o.p.  | 20 %                               | 35 %                         | 37½ %              |
| 434  | Lamp springs and clock springs  | 7½ %                               | 17½ %                        | 17½ %              | 455  | Anchors for vessels   | Free                               | 7½ %                         | 7½ %               |
| 436  | Lamps, side-lights and head-lights, lanterns, chandeliers; gas, coal oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, cellars, galleries, shades and shade holders  | 20 %                               | 35 %                         | 37½ %              | 456  | Ingot moulds; glass moulds of metal   | 5 %                                | 7½ %                         | 10 %               |
| 436a | Gas meters and finished parts thereof   | 22½ %                              | 37½ %                        | 42½ %              | 457  | Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone  | Free                               | 7½ %                         | 7½ %               |
| 437  | Scales, doors for safes and vaults; scales, balances, weighing beams and straight testing machines of all kinds; yarn testing machine, used in testing the strength of yarn when being manufactured   | 20 %                               | 35 %                         | 37½ %              | 458  | Locomotives and their wheels, tires of steel, in the rough  | "                                  | 7½ %                         | 7½ %               |
| 438  | Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds  | 22½ %                              | 37½ %                        | 42½ %              | 459  | Steel bowls for cream separators, and cream separators  | "                                  | Free                         | Free               |
| 439  | Fire engines and fire extinguishing machines, including sprinklers for fire protection  | 22½ %                              | 37½ %                        | 42½ %              | 460  | Sundry articles of metal as follows, when for use exclusively in mining and metallurgical operations, viz.:—diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, and accessories for cleaning, filling and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; reverts; mercury pumps; pyrometers; bulbous furnaces; amalgam cleaners; blast-furnace blowing engines; and integral parts of all machinery mentioned in this item | "                                  | "                            | "                  |
| 440  | Sewing machines and parts thereof   | 25 %                               | 37½ %                        | 42½ %              | 461  | Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining  | "                                  | "                            | "                  |
| 441  | Typecasting and typesetting machines and parts thereof, adapted for use in printing offices, combined metal melting furnace and plate-finishing and drying machines for newspaper work  | Free                               | Free                         | Free               | 461a | Iron or steel pipe not butt or lap welded and with round woven pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining  | 5 %                                | 7½ %                         | 10 %               |
| 441a | Typewriters   | 17½ %                              | 30 %                         | 32½ %              | 462  | Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the retraction, separation or refining of metals; rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag tracks and slag pots of a class or kind not made in Canada  | Free                               | Free                         | Free               |
| 442  | Printing presses, lithographic presses and type-making accessories thereof, also machines specially designed for ruling, folding, binding, embossing, creasing or cutting paper or cardboard when for use exclusively by printers, bookbinders and by manufacturers of articles made from paper or cardboard—including parts thereof composed wholly or in part of iron, steel, brass or wood | 5 %                                | 17½ %                        | 17½ %              | 462a | Briquette-making machines   | "                                  | "                            | "                  |
| 443  | Newspaper printing presses, of not less value by retail than \$1,500 each, of a class or kind not made in Canada  | Free                               | Free                         | Free               | 463  | Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beetroot   | "                                  | 7½ %                         | 7½ %               |
| 444  | Mould boards or shares, or plough plates, land aides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured  | "                                  | "                            | "                  | 464  | The following articles and materials, under regulations prescribed by the Minister of Customs, viz.:—<br>(a) All tools and machinery not manufactured in Canada up to the required  | "                                  | "                            | "                  |
| 445  | Mowing machines, harvesters, self binding or without binder, binding attachment, reapers and complete parts thereof, not including shafting or malleable iron castings, also finished parts for repairs of the machines specified in this tariff  | 12½ %                              | 12½ %                        | 12½ %              |      |   |                                    |                              |                    |
| 445a | Malleable iron castings when imported by manufacturers for use exclusively in their own factories in the manufacture of mowing machines, harvesters, binding attachments and reapers  | 10 %                               | 17½ %                        | 17½ %              |      |   |                                    |                              |                    |
| 446  | Cultivators, harrows, horse-rakes, seed drills, manure spreaders and weeder and complete parts thereof  | 10 %                               | 15 %                         | 15 %               |      |   |                                    |                              |                    |
| 446a | Traction ditching machines (not being ploughs) adapted for the drainage of farms, valued by retail at not more than 3,000 dol. each and complete parts thereof for repairs  | Free                               | Free                         | Free               |      |   |                                    |                              |                    |
| 446b | Ploughs and complete parts thereof  | 12½ %                              | 17½ %                        | 17½ %              |      |   |                                    |                              |                    |
| 446c | Windmills and complete parts thereof, not including shafting  | 12½ %                              | 17½ %                        | 17½ %              |      |   |                                    |                              |                    |
| 447  | Portable engines with boilers, in combination, horsepower and traction engines, for farm purpose; windstackers and threshing machine separators, including baggers, weighers and self-feeders thereof, and complete parts of all articles specified in this tariff item; tractor hitches and engine guides  | 10 %                               | 17½ %                        | 17½ %              |      |   |                                    |                              |                    |



## GROUP 8.—METALS AND MANUFACTURES THEREOF—continued.

| No.  | Articles.  | British<br>Preferential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. | Nos.                                       | Articles.   | British<br>Preferential<br>Tariff. | Inter-<br>mediate<br>Tariff. | General<br>Tariff. |
|------|--|------------------------------------|------------------------------|--------------------|--|---|------------------------------------|------------------------------|--------------------|
|      |  | \$ c.                              | \$ c.                        | \$ c.              |  |   | \$ c.                              | \$ c.                        | \$ c.              |
|      | standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada .....   | Free                               | Free                         | Free               | 477  | Steel of No. 12 gauge and thinner, but not thinner than No. 80 gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories .....                             | Free                               | 7½%                          | 7½%                |
|      | b) All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada .....  | "                                  | "                            | "                  | 478  | Steel of No. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories .....  | "                                  | 7½%                          | 7½%                |
| 465  | The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada or for export, under regulations prescribed by the Minister of Customs, viz.:—Iron or steel tubes over 16 inches in diameter; flanged and dish steel, which is made from boiler plate, over 3 feet in diameter; hardened steel balls, not less than 3 inches in diameter; acetylene gas lanterns and parts thereof; and tubular bronze in bars or rods ..... | "                                  | 7½%                          | 7½%                | 478a                                       | Iron or steel bands, strips or sheets, No. 14 gauge or thinner, coated, polished or not, and rolled iron or steel sections, not being ordinary square, flat or round bars, when imported by manufacturers of saddlery hardware and harness for use exclusively in the manufacture of such articles in their own factory ..... | "                                  | 7½%                          | 7½%                |
| 466  | Surgical and dental instruments of metal; surgical needles, X-ray machines and parts thereof; surgical operating tables for use in hospitals; and microscopes valued at not less than \$50 each by retail .....  | "                                  | Free                         | Free               | 479  | Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                |
| 466a | Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not including washing or laundry machines; all articles in this item when imported in good faith for the use and by order of any public hospital .....  | "                                  | "                            | "                  | 480  | Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing, for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel .....  | "                                  | 7½%                          | 7½%                |
| 467  | Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, or lace, or hosiery, or for the preparation of flax fibre .....   | "                                  | 7½%                          | 7½%                | 481  | Steel wire, Bessemer soft drawn spring, of Nos. 10, 12 and 13 gauge, respectively, and homo steel spring wire of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories .....                               | "                                  | 7½%                          | 7½%                |
| 468  | Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, burling, or knitting fibrous materials, when imported by manufacturers for such purposes .....  | 10%                                | 17½%                         | 17½%               | 482  | Wire, of brass, steel, iron or steel, screwed or twisted, or flattened or corrugated, for use in connection with mangle machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories .....                             | "                                  | 7½%                          | 7½%                |
| 469  | Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas and oil, and for prospecting for minerals, not to include motive power .....  | Free                               | Free                         | Free               | 483  | Stereotypes, electrotypes and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid .....  | "                                  | Free                         | Free               |
| 470  | Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees and cable chain, for use on iron, steel or composite ships and vessels; and iron, steel or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs .....  | "                                  | "                            | "                  | 484  | Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                |
| 471  | Rolled round wire rods in the coil, of iron or steel, not over ½ of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories .....  | 2 25                               | 3 50                         | 3 50               | 485  | Brass cups, adapted for use in the manufacture of electric batteries .....  | "                                  | 7½%                          | 7½%                |
|      | and .....  | —                                  | 7½%                          | 7½%                | 486  | Iron tubing, brass covered, not over 3 inches in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                |
| 471a | Rolled round rods in the coil, of iron or steel, whether annealed or cleaned, or not, when imported by manufacturers of chain for use only in their own factories in the manufacture of chain .....  | 2 25                               | 3 50                         | 3 50               | 486a                                       | Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass eased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                |
|      | and .....  | —                                  | 7½%                          | 7½%                | 487  | Tagging metal, plain, japanned or coated, in coils, not over 1½ inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                |
| 472  | Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators .....  | Free                               | Free                         | Free               | 488  | Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors .....   | "                                  | 7½%                          | 7½%                |
| 473  | Rolled steel for pens and for straw cutters, not tempered or ground nor further manufactured than cut to shape, without indented edges .....   | "                                  | 7½%                          | 7½%                | 489  | Platinum crucibles .....  | "                                  | 7½%                          | 7½%                |
| 474  | Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories .....  | "                                  | 7½%                          | 7½%                | 490  | Platinum retorts, pans, condensers, tubing and pipe, and preparation of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture of such articles in their own factories .....   | Free                               | 7½%                          | 7½%                |
| 475  | Crucible sheet steel, 11 to 16 gauge, 2½ to 18 inches wide, for the manufacture of mowm and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | Free                         | Free               | 491  | Steel balls, adapted for use on bearings of machinery and vehicles .....  | 5%                                 | 13%                          | 17½%               |
| 476  | Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs and alloy shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories .....   | "                                  | 7½%                          | 7½%                | 492  | Steel wool .....  | 5%                                 | 13%                          | 17½%               |
|      |  |                                    |                              |                    | GROUP 9.<br>Wood and manufactures thereof. |   |                                    |                              |                    |
| 493  | Corkwood, or cork bark, unmanufactured .....   | Free                               | 7½%                          | 7½%                | 494  | Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork .....   | 15%                                | 24%                          | 27½%               |
| 494a | Cork plans, beads and other products from cork waste or granulated or ground cork .....  | 20%                                | 37½%                         | 37½%               |  |   |                                    |                              |                    |

| Nos.   | Articles.  | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. | Nos. | Articles.   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |
|--|--|---|---------------------------------------|-----------------------------|------|---|---|---------------------------------------|-----------------------------|
| 486  | Corks manufactured from corkwood, over $\frac{1}{4}$ of an inch in diameter measured at the larger end ..... per lb. and ..... 0 04 0 05 0 05  |   | 7½%                                   | 7½%                         | 524a | Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe.<br>NOTE.—Item No. 524a now being made in Canada it becomes dutiable under Nos. 521, 522 and 523 according to whether it is grey unbleached, white bleached, or printed, dyed or colored.   |   |                                       |                             |
| 486  | Corks, manufactured from corkwood, $\frac{1}{4}$ of an inch and less in diameter measured at the larger end ..... per lb. 0 06 0 08 0 08   |   | 7½%                                   | 7½%                         | 525  | Stair linen, diaper, doilies, tray cloths, sheets, quilts, counterpanes, toweling, low cases, of cotton or linen, uncolored damask of linen or cotton in the piece, including uncolored table cloths or napkins of linen or cotton ..... 20 % 35 % 37½%   |   |                                       |                             |
| 487  | Cane and rattan, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks, or canes, or for sticks for umbrellas, parasols or sunshades ..... Free 7½% 7½%   |   |                                       |                             | 526  | White and cream colored lace and embroidery, of cotton or linen ..... 12½ % 23 % 27½%   |   |                                       |                             |
| 498  | Cane, reed or rattan, not further manufactured than split, n.o.p. .... 7½% 17½% 17½%   |   |                                       |                             | 527  | Jeans, satens and cottons, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories ..... 12½ % 25 % 27½%  |   |                                       |                             |
| 499  | Saw dust of wood, of all kinds ..... Free 7½% 7½%  |   |                                       |                             | 528  | Webbing, non-elastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories ..... 12½ % 23 % 27½%   |   |                                       |                             |
| 500  | Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties ..... " 7½% 7½%  |   |                                       |                             | 529  | Prunella cloth of wool ..... Free 7½% 7½%   |   |                                       |                             |
| 500a   | Heading and stave bolts, and staves in the rough, of poplar ..... 15 % 23 % 27½%   |   |                                       |                             | 530  | Bolting cloth, not made up ..... " 7½% 7½%  |   |                                       |                             |
| 501  | D shovel handles, wholly of wood ..... 10 % 20 % 22½%  |   |                                       |                             | 531  | Cloth, such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the Minister of Customs ..... " 7½% 7½%  |   |                                       |                             |
| 502  | Mexican alamo trees and stirrups of wood, treenails; hub, lat, wagon, or aug gun blocks, and all like blocks or sticks, rough hewn, or sawn only; fellows of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough sawn, and seasoned, mitred or sized, and scale board forbores ..... Free 7½% 7½% |   |                                       |                             | 532  | Cotton and coir yarn: raw cotton or cotton wool not dyed; cotton yarns, No. 40, and finer   |   |                                       |                             |
| 503  | Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not ..... " 7½% 7½%  |   |                                       |                             | 533  | Waste or shoddy from cotton, woolen or other fabrics or from yarn or thread, machined, garnetted or prepared for use ..... 7½ % 17½ % 20 %  |   |                                       |                             |
| 504  | Planks, boards and other lumber of wool, sawn, split or cut, and dressed on one side only, but not further manufactured ..... " 7½% 7½%  |   |                                       |                             | 533a | Garnetted wool waste in the white when imported by manufacturers of woollen goods for use exclusively in their own factories ..... Free Free Free   |   |                                       |                             |
| 505  | Sawn boards, planks and other lumber, dressed on one or both sides, when the edges thereof are jointed or tongued and grooved ..... 17½ % 30 % 32½%  |   |                                       |                             | 534  | Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories ..... 7½ % 7½ % 7½%  |   |                                       |                             |
| 506  | Manufactures of wood, n.o.p. .... 17½ % 30 % 32½%  |   |                                       |                             | 535  | Cotton sewing thread in hanks ..... 7½ % 7½ % 7½%   |   |                                       |                             |
| 507a   | Veneers of wood, n.o.p., of three or thirty seconds of an inch in thickness ..... 10 % 20 % 22½%   |   |                                       |                             | 536  | Cotton or linen thread, n.o.p.; crochet and knitting cotton ..... 17½ % 30 % 32½%   |   |                                       |                             |
| 507a   | Veneers of oak, rosewood, mahogany, Spanish cedar and walnut, not over three thirty-seconds of an inch in thickness ..... 15 % 15 % 15 %   |   |                                       |                             | 537  | Manufactures of cotton, hemp or flax, or of which cotton, hemp or flax the component material of chief value, n.o.p. .... 25 % 37½ % 42½%   |   |                                       |                             |
| 508  | Mouldings of wood, plain gilded or otherwise further manufactured ..... 17½ % 30 % 32½%  |   |                                       |                             | 538  | Manufactures of jute, n.o.p. .... 15 % 30 % 32½%  |   |                                       |                             |
| 509  | Vulcanized fibre, kartavert, insulated fibre, and like material, and manufactures of, n.o.p. .... 17½ % 30 % 32½%  |   |                                       |                             | 539  | Fibre, Mexican, natural, and tamboico or istle and vegetable fibres; fibrilla, flax fibre and flax tow; grass, gummi, and esparto—Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured: moss, Iceland, and other mosses, seaweeds and seaweed, crude or in their natural state, or cleaned only, and kelp ..... Free 7½ % 7½ % |   |                                       |                             |
| 510  | Churns, n.o.p., brooms, whisks, washboards, pounders and rolling pins ..... 15 % 25 % 27½%   |   |                                       |                             | 540  | Hemp, dressed or undressed ..... " 7½ % 7½ %  |   |                                       |                             |
| 511  | Fishing rods, walking sticks, and walking canes, of all kinds ..... 20 % 35 % 37½%   |   |                                       |                             | 541  | Okum of jute or hemp ..... " 7½ % 7½ %  |   |                                       |                             |
| 512  | Picture frames and photograph frames, of any material ..... 20 % 35 % 37½%   |   |                                       |                             | 542  | Jute or hemp yarn, plain, dyed or colored, when imported by manufacturers for use for purposes, or for insulating wire, or for the manufacture of hammocks and twines ..... " 7½ % 7½ %   |   |                                       |                             |
| 513  | Umbrella, parasol and sunshade set ke or handles, n.o.p. .... 15 % 25 % 27½%   |   |                                       |                             | 543  | Linen yarn when imported by manufacturers of towels, damask, or sears or linen hose duck, for use exclusively in the manufacture of such articles in their own factories ..... " 7½ % 7½ %  |   |                                       |                             |
| 514  | Coffins and caskets, and metal parts thereof ..... 20 % 35 % 37½%  |   |                                       |                             | 544  | Binder twine or twine for harvest binders ..... " Free Free   |   |                                       |                             |
| 515  | Show-cases, of all kinds, and metal parts thereof ..... 22½ % 37½ % 42½%   |   |                                       |                             | 544a | Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only ..... " " "   |   |                                       |                             |
| 516  | Blinds of wood, metal or other material, not textile or paper ..... 20 % 35 % 37½%   |   |                                       |                             | 545  | Jute and jute butts; jute cloth or jute canvas, as taken from the loom, not colored, cropped, mangled, or otherwise treated, nor finished in any way ..... " 7½ % 7½ %  |   |                                       |                             |
| 517  | Window shade or blind rollers ..... 22½ % 37½ % 42½%   |   |                                       |                             | 546  | Jute cloth or jute canvas, uncolored, not further finished than cropped, bleached, mangled or calendared ..... 7½ % 17½ % 17½ %   |   |                                       |                             |
| 518  | Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue racks, and cue tips ..... 22½ % 37½ % 42½%   |   |                                       |                             | 547  | Sail twine and canvas, of hemp or flax, when used for boats and ship sails ..... 5 % 12½ % 12½ %  |   |                                       |                             |
| 519  | House, other, cabinet or stove furniture, including " home Turkish bath cabinets," of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; cushions, upholsteries, furniture springs and carpet sweepers ..... 26 % 35 % 37½ %   |   |                                       |                             | 548  | Twine and cordage of all kinds, n.o.p. .... 20 % 30 % 32½ %   |   |                                       |                             |
| GROUP 10.  |  |   |                                       |                             | 548a | Twine or yarn of paper when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture ..... Free 7½ % 7½ %   |   |                                       |                             |
| Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool, and Manufactures thereof. |  |   |                                       |                             | 549  | Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n.o.p. .... 20 % 35 % 37½ %  |   |                                       |                             |
| 520  | Batts, batting and sheet wadding of wool, cotton or other fibre, cotton wargo and cotton yarns, dyed or not, n.o.p. .... 17½ % 22½ % 25 %  |   |                                       |                             | 550  | Balls for boats and ships ..... 15 % 30 % 32½ %   |   |                                       |                             |
| 521  | Grey cotton fabrics and fabrics of flax, unbleached, n.o.p. .... 15 % 22½ % 25 %   |   |                                       |                             | 551  | Hose clothing of jute, shaped or otherwise manufactured ..... 20 % 27½ % 30 %   |   |                                       |                             |
| 522  | White cotton fabrics, and fabrics of flax, bleached, n.o.p.; tailors' hollands of linen and towelling of linen or cotton in the web, colored or not ..... 17½ % 22½ % 25 %   |   |                                       |                             | 552  | Bags or sacks of hemp, linen or jute, and cotton seamless bags ..... 15 % 25 % 27½ %  |   |                                       |                             |
| 523  | Fabrics of cotton or flax, printed, dyed or colored, n.o.p. .... 25 % 30 % 32½ %   |   |                                       |                             | 553  | Lamp wicks ..... 17½ % 22½ % 25 %   |   |                                       |                             |
| 524  | Cotton duck, grey or white, weighing over 8ozs. per sq. yard ..... 15 % 25 % 27½ %   |   |                                       |                             | 554  | Wool and the hair of the camel, alpaca, and other like animals, not pressed, pre-shorn than washed, n.o.p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n.o.p. .... Free Free Free   |   |                                       |                             |

§ Importation prohibited except under licence.

GROUP 10.—COTTON, FLAX, HEMP, JUTE, AND OTHER FIBRES, AND SILK, WOOL, AND MANUFACTURES THEREOF.—CONTINUED.

| Nos.          | Articles.  | British Preference Tariff. |        |        | Intermediate Tariff. |       |       | General Tariff. |       |       |
|---------------|--|----------------------------|--------|--------|----------------------|-------|-------|-----------------|-------|-------|
|               |  | \$ c.                      | \$ c.  | \$ c.  | \$ c.                | \$ c. | \$ c. | \$ c.           | \$ c. | \$ c. |
| 355           | Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada .....   |                            |        |        |                      |       |       |                 |       |       |
|               | ..... per lb.  | 0 02                       | 0 02   | 0 03   |                      |       |       |                 |       |       |
| 356           | Worsted tops made from such wools as are mentioned in the next preceding item ....   | 10 %                       | 12 ½ % | 15 %   |                      |       |       |                 |       |       |
| 357           | Yarns, woollen and worsted, n.o.p. ....  | 20 %                       | 27 ½ % | 30 %   |                      |       |       |                 |       |       |
| 358           | Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n.o.p., costing 30 cents per pound or over, when imported on the cop, cone or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories, ....   | 12 ½ %                     | 17 ½ % | 20 %   |                      |       |       |                 |       |       |
| 359           | Wool or worsted yarns, when scanneped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons and fringes for use exclusively in the manufacture of such articles in their own factories, ....  | Free                       | 7 ½ %  | 7 ½ %  |                      |       |       |                 |       |       |
| 360           | Yarns spun from the hair of the alpaca, and mohair yarn, ....  |                            | 7 ½ %  | 7 ½ %  |                      |       |       |                 |       |       |
| 361           | Lastings, melbaire cloth, or other manufactures of cloth woven or made in pattern of such size, shape or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories, ....  |                            | 7 ½ %  | 7 ½ %  |                      |       |       |                 |       |       |
| 362           | Oiled silk, and oiled cloth, and tape or other textile, india-rubbered, booked or coated, n.o.p. ....  | 20 %                       | 35 %   | 37 ½ % |                      |       |       |                 |       |       |
| 363           | Women's and children's dress goods, coat linings, Italian crests, spacers, cravats, cashmere, henriettes, serges, bunting, nnn's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in width 60 cms. to the sq. yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs, .... | 15 %                       | 22 ½ % | 25 %   |                      |       |       |                 |       |       |
| 364           | Felt, pressed, of all kinds, or felt or covered by or with any woven fabric ....   | 15 %                       | 30 %   | 32 ½ % |                      |       |       |                 |       |       |
| 365           | Blankets, composed wholly of pure wool ....  | 22 ½ %                     | 30 %   | 35 %   |                      |       |       |                 |       |       |
| 366           | Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lustre, mohair, alpaca, and Italian linings, ....  | 22 ½ %                     | 30 %   | 35 %   |                      |       |       |                 |       |       |
| 367           | Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n.o.p.; cloths, doekins, cassimeres, tweeds, coatings, overcoatings and felt cloth, n.o.p., ....  | 30 %                       | 35 %   | 35 %   |                      |       |       |                 |       |       |
| 368           | Undershirts, drawers and knitted goods, n.o.p. ....  | 22 ½ %                     | 30 %   | 35 %   |                      |       |       |                 |       |       |
| 369           | Socks and stockings of all kinds, n.o.p. ....  | 25 %                       | 32 ½ % | 35 %   |                      |       |       |                 |       |       |
| 370           | Stockings for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use exclusively in their own factories, ....   | 10 %                       | 12 ½ % | 15 %   |                      |       |       |                 |       |       |
| 371           | Mats, floor or carriage, other than metal, n.o.p. ....   | 25 %                       | 37 ½ % | 42 ½ % |                      |       |       |                 |       |       |
| 372           | Carpeting, rugs, mats and matting of coena, straw, hemp or jute; carpet linings and stair pels, ....   | 15 %                       | 30 %   | 32 ½ % |                      |       |       |                 |       |       |
| 373           | Turkish or imitation Turkish or other floor rugs or carpets; and carpets, n.o.p., ....   | 25 %                       | 37 ½ % | 42 ½ % |                      |       |       |                 |       |       |
| 374           | Enamelled carriage, floor, shelf, and table cloth, linoleum, and cork matting or carpets, ....   | 25 %                       | 40 %   | 42 ½ % |                      |       |       |                 |       |       |
| 375           | Church vestments of any material, ....   | 12 ½ %                     | 25 %   | 27 ½ % |                      |       |       |                 |       |       |
| 376           | White cotton bobbin, plain, in the web, ....   | 15 %                       | 30 %   | 32 ½ % |                      |       |       |                 |       |       |
| 377           | Embroideries, n.o.p.; lace, n.o.p.; bands, n.o.p.; tapes of cotton or linen not over 14 inches in width, not including measuring tape lines; fringes, n.o.p.; cords; elastic, round or flat; garter elastic; tassels; handkerchiefs of all kinds; lace, colors and all manufactures of lace; nets and nettings of cotton, linen, silk or other material, n.o.p.; shams and curtains, when made up, trimmed or untrimmed, corsets of all kinds; linen or cotton clothing, n.o.p., ....  | 25 %                       | 40 %   | 42 ½ % |                      |       |       |                 |       |       |
| 378           | Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way; silk cocoons and silk waste, ....  | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 379           | Silk in the gum or spun silk, when imported by manufacturers of silk thread, silk underwear or of women labels, for use exclusively in the manufacture of such articles in their own factories, ....   |                            |        |        |                      |       |       |                 |       |       |
| 380           | Span silk not colored, n.o.p.; silk in the gum not more advanced than in angles; trow or thrown organdie, not colored, ....  | 10 %                       | 29 %   | 22 ½ % |                      |       |       |                 |       |       |
| 381           | Sewing and embroidery silk; silk twist and silk floss, ....  | 17 ½ %                     | 50 %   | 32 ½ % |                      |       |       |                 |       |       |
| 382           | 630 Black mourning crapes, ....  | 12 ½ %                     | 25 %   | 27 ½ % |                      |       |       |                 |       |       |
| 383           | Velvets, velveteen, silk velvets, plush and silk fabrics, ....   | 20 %                       | 35 %   | 37 ½ % |                      |       |       |                 |       |       |
| 384           | Ribbons of all kinds and materials, ....   | 22 ½ %                     | 40 %   | 42 ½ % |                      |       |       |                 |       |       |
| 385           | Manufactures of silk or of which silk is the component part of chief value, n.o.p., ....   | 20 %                       | 42 ½ % | 47 ½ % |                      |       |       |                 |       |       |
| GROUP 11.     |  |                            |        |        |                      |       |       |                 |       |       |
| Macellaneous. |  |                            |        |        |                      |       |       |                 |       |       |
| 386           | Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than 100 lbs. ....   | Free                       | 2 ½ %  | 7 ½ %  |                      |       |       |                 |       |       |
| 387           | Asphalt, not solid, ....   | 12 ½ %                     | 25 %   | 25 %   |                      |       |       |                 |       |       |
| 388           | Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than 15 gallons, ....   | Free                       |        | 7 ½ %  |                      |       |       |                 |       |       |
| 389           | Coal, anthracite; anthracite coal dust; coke ....  | Free                       |        | 7 ½ %  |                      |       |       |                 |       |       |
| 390           | Bituminous slack coal, such as will pass through a ½ inch screen, subject to regulations prescribed by the Minister of Customs, .... per ton   | 0 10                       | 0 12   | 0 14   |                      |       |       |                 |       |       |
| 391           | Coal, bituminous, round and run of mine, and coal, n.o.p., .... per ton  | 0 35                       | 0 45   | 0 53   |                      |       |       |                 |       |       |
| 392           | Ships and other vessels built in foreign countries, if British registered since Sept. 1, 1902, on application for licence to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the Coasting Trade of Canada) ....  | Free                       | 32 ½ % | 32 ½ % |                      |       |       |                 |       |       |
| 393           | Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n.o.p.,—on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada, ....  | 15 %                       | 32 ½ % | 32 ½ % |                      |       |       |                 |       |       |
| 394           | Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.   |                            |        |        |                      |       |       |                 |       |       |
| 395           | Noted.—The importation of boats, open, pleasure; sail-boats, skiffs and canoes is prohibited except under licence.   |                            |        |        |                      |       |       |                 |       |       |
| 396           | Farm wagons and complete parts thereof ..  | 15 %                       | 20 %   | 20 %   |                      |       |       |                 |       |       |
| 397           | Freight wagons, drays and sleighs, and complete parts thereof, ....  | 17 ½ %                     | 32 ½ % | 32 ½ % |                      |       |       |                 |       |       |
| 398           | Buggies, carriages, pleasure carts and vehicles, n.o.p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item, ....  | 22 ½ %                     | 37 ½ % | 42 ½ % |                      |       |       |                 |       |       |
| 399           | Provided that for duty purposes the minimum value of an open buggy shall be \$40, and the minimum value of a covered buggy shall be \$50.  |                            |        |        |                      |       |       |                 |       |       |
| 400           | Railway cars or other cars, wheelbarrows, trucks, road or railway scrapers and hand carts, ....  | 20 %                       | 35 %   | 37 ½ % |                      |       |       |                 |       |       |
| 401           | Bicycles and tricycles, n.o.p., ....   | 20 %                       | 35 %   | 37 ½ % |                      |       |       |                 |       |       |
| 402           | Locomotives and railway passenger, baggage and freight cars, being the property of or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs ..  | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 403           | Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister of Customs ..   | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 404           | Pianofortes, organs and musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records thereof; and mechanical piano and organ players, ....   | 20 %                       | 35 %   | 42 ½ % |                      |       |       |                 |       |       |
| 405           | Brow band instruments; parts of pianofortes and parts of organs; and bellows, ....   | 15 %                       | 30 %   | 32 ½ % |                      |       |       |                 |       |       |
| 406           | Hides and skins, raw, whether dry, salted or pickled; and raw fells, ....  | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 407           | For fells in the raw state, ....   | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 408           | For skins of all kinds, not dressed in any manner, ....  | Free                       | Free   | Free   |                      |       |       |                 |       |       |
| 409           | Astrakhan or Russian hair skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed, ....  | 10 %                       | 15 %   | 15 %   |                      |       |       |                 |       |       |
| 410           | For skins, wholly or partially dressed, n.o.p., ....   | 10 %                       | 15 %   | 15 %   |                      |       |       |                 |       |       |
| 411           | Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, n.o.p.; kangaroo leather, and camels skin, ....   | 12 ½ %                     | 15 %   | 15 %   |                      |       |       |                 |       |       |



| Nos.  | Articles.  | British      | Inter-  | General | Nos. | Articles.   | British      | Inter-  | General |
|---|--|--------------|---------|---------|------|---|--------------|---------|---------|
|   |  | Preferential | mediate | Tariff. |      |   | Preferential | mediate | Tariff. |
|   |  | \$ c.        | \$ c.   | \$ c.   |      |   | \$ c.        | \$ c.   | \$ c.   |
| 605   | Skins for Morocco leather, tanned but not further manufactured; belting leather, of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.   | 10 %         | 12½ %   | 15 %    | 643  | Hair, cleaned or uncleaned, but not curled, dyed or otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed  | Free         | 7½ %    | 7½ %    |
| 606   | Sole leather   | 12½ %        | 15½ %   | 17½ %   | 644  | Hair, curled or dyed, n.o.p.  | 20 %         | 25 %    | 27½ %   |
| 607   | Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves  | 5 %          | 7½ %    | 10 %    | 645  | Hair cloth of all kinds   | 22½ %        | 37½ %   | 42½ %   |
| 608   | Japanese, patent or encaustic leather; Morocco leather and leathers in imitation of Morocco leather  | 15 %         | 30 %    | 32½ %   | 646  | Manufactures of hair, n.o.p., regalia, badges and belts of all kinds, n.o.p., except silk belts   | 22½ %        | 37½ %   | 42½ %   |
| 609   | Belting, of leather  | 15 %         | 27½ %   | 30 %    | 647  | Jewellery of any material, for the adornment of the person, n.o.p.  | 22½ %        | 37½ %   | 42½ %   |
| 610   | Belting, n.o.p.  | 20 %         | 32½ %   | 35 %    | 648  | Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted  | 7½ %         | 17½ %   | 17½ %   |
| 611   | Boots and shoes, pegged or wire fastened, with unattached soles close edged  | 17½ %        | 22½ %   | 25 %    | 649  | Diamonds, musc. n.o.p.  | 7½ %         | 7½ %    | 7½ %    |
| 611a  | Boots, shoes, slippers and insoles of any material, n.o.p.   | 20 %         | 27½ %   | 30 %    | 649  | Shoe buttons, n.o.p.  | 17½ %        | 30 %    | 32½ %   |
| 612   | Harness and saddlery, including horse boots  | 20 %         | 27½ %   | 30 %    | 650  | Metal parts adapted for the manufacture of covered buttons  | 12½ %        | 25 %    | 27½ %   |
| 613   | Manufactures of raw hide, and all manufactures of leather, n.o.p.  | 15 %         | 30 %    | 32½ %   | 650a | Button blanks of animal shell, in the rough   | 7½ %         | 17½ %   | 17½ %   |
| 614   | Leather-board, leatheroid, and manufactures thereof, n.o.p.  | 15 %         | 30 %    | 32½ %   | 651  | Buttons of all kinds covered or not, n.o.p., including recognition buttons, and cuff or collar buttons  | 22½ %        | 37½ %   | 42½ %   |
| 615   | Whips of all kinds, including thongs and lashes  | 20 %         | 35 %    | 37½ %   | 651a | Buttons of vegetable ivory  | 0 05         | 0 05    | 0 05    |
| 616   | Rubber and gutta percha, crude caoutchouc or India rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and re-covered rubber and rubber substitute   | Free         | 7½ %    | 7½ %    | 652  | Combs for dress and toilet, including name combs of all kinds   | 22½ %        | 10 %    | 12½ %   |
| 616a  | Latex, crude, unmanufactured   | Free         | Free    | Free    | 653  | Brushes of all kinds  | 17½ %        | 32½ %   | 35 %    |
| 617   | India-rubber boots and shoes   | 15 %         | 27½ %   | 30 %    | 654  | Bristles, broom corn, and hair brush pads   | Free         | 7½ %    | 7½ %    |
| 618   | Rubber cement and all manufactures of India-rubber and gutta percha, n.o.p.  | 15 %         | 30 %    | 35 %    | 655  | Lead pencils, pens, penholders and rulers of all kinds  | 15 %         | 32½ %   | 35 %    |
| 619   | India-rubber clothing and clothing made waterproof with India-rubber; rubber or gutta percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing   | 22½ %        | 37½ %   | 42½ %   | 656  | Tobacco pipes of all kinds, pipe mouth-pieces and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases thereof, and tobacco pouches  | 22½ %        | 10 %    | 12½ %   |
| 620   | Webbing, elastic, over one inch wide   | 12½ %        | 25 %    | 27½ %   | 657  | Magic lanterns and slides thereof, including photographic, mathematical and optical instruments, n.o.p., cyclometers and pedometers, and tape lines of any material, adding machines  | 17½ %        | 30 %    | 32½ %   |
| 621   | Window shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n.o.p.  | 22½ %        | 37½ %   | 42½ %   | 657a | Chemograph or moving picture film, positives, 1½ in. in width and over per linear ft.   | 0 33         | 0 05    | 0 05    |
| 622   | Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.   | 20 %         | 35 %    | 37½ %   | 658  | Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules   | 12½ %        | 25 %    | 27½ %   |
| NOTE.—The importation of baskets of all kinds is prohibited except under licence. |  |              |         |         | 659  | Photographic dry plates, n.o.p.   | 20 %         | 35 %    | 37½ %   |
| 623   | Musical instrument cases and boxes, or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof, spectacle cases   | 22½ %        | 37½ %   | 42½ %   | 660  | Clothes wringers for domestic use, and parts thereof  | 22½ %        | 37½ %   | 42½ %   |
| 624   | Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls and toys of all kinds; statuettes and statuettes of any material   | 20 %         | 35 %    | 37½ %   | 661  | Signs of any material other than paper, framed or not; letters and numerals of any material other than paper  | 20 %         | 35 %    | 37½ %   |
| 625   | Capes, hats, muffs, tippets, capes, coats and cloaks of fur; and other manufactures of fur, n.o.p.   | 20 %         | 27½ %   | 30 %    | 662  | Fertilizers, unmanufactured, including phosphate rock, ground, but not further treated; kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish oil or refuse and animal or vegetable manure, n.o.p.   | Free         | Free    | Free    |
| 626   | Hats, caps, hoods and bonnets, n.o.p.; hat and bonnet crowns and hat, cap or bonnet net shapes   | 22½ %        | 30 %    | 35 %    | 663  | Fertilizers, compounded or manufactured, n.o.p.   | Free         | Free    | Free    |
| 627   | Gloves and mitts, of all kinds   | 22½ %        | 30 %    | 35 %    | 664  | Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories   | Free         | 7½ %    | 7½ %    |
| 628   | Braces or suspenders, and finished parts thereof   | 22½ %        | 37½ %   | 42½ %   | 664a | Nitrate compounds adapted for use in the manufacture of explosives  | Free         | 7½ %    | 7½ %    |
| 629   | Umbrellas, parasols and sunshades of all kinds and materials   | 22½ %        | 37½ %   | 42½ %   | 665  | Torpedoes, fire-crackers and fireworks of all kinds   | 17½ %        | 30 %    | 32½ %   |
| 630   | Foot, shoe, shirt and stay laces of any material   | 20 %         | 35 %    | 37½ %   | 665a | Fuse, not metallic  | 15½ %        | 25 %    | 27½ %   |
| 631   | Collars and cuffs, of cotton, linen, xylonite, xylonite or celluloid   | 25 %         | 35 %    | 37½ %   | 666  | Nitroglycerine, gun powder, nitro and other explosives, n.o.p.  | 0 01½        | 0 02½   | 0 02½   |
| 632   | Quills in their natural state or unmanufactured  | Free         | 7½ %    | 7½ %    | 667  | Blasting and mining powder  | 0 01½        | 0 01½   | 0 02    |
| 633   | Feathers in their natural state  | 10 %         | 20 %    | 22½ %   | 668  | Cannon, musket, rifle, gun and sporting powder and canister powder  | 0 02         | 0 02½   | 0 03    |
| 634   | Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats   | Free         | 35 %    | 35 %    | 669  | Emery, in bulk, crushed or ground   | Free         | 7½ %    | 7½ %    |
| 635   | Whalebone, unmanufactured  | Free         | 7½ %    | 7½ %    | 670  | Emery wheels, carbide wheels, and emery wheels, emery or of carbide   | 17½ %        | 30 %    | 32½ %   |
| 636   | Featherbone, plain or covered, in coils  | 12½ %        | 25 %    | 27½ %   | 671  | Metal glove fasteners, paper-mill shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments  | Free         | 7½ %    | 7½ %    |
| 637   | Corset clasps, bsnks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reel, ratan and born, covered   | 22½ %        | 37½ %   | 42½ %   | 671a | Metal tips, studs and eyes adapted for the manufacture of corset clasps and corset wires  | Free         | 7½ %    | 7½ %    |
| 638   | Backram, adapted for the manufacture of hat and bonnet shapes  | Free         | Free    | Free    | 672  | Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut to lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories | Free         | 7½ %    | 7½ %    |
| 638a  | Hatters' plumb of silk or cotton; hatters' bands (not cords), bindings and hat sweatbands; hatters' tips and scales when cut to shape; and esumers when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories | Free         | Free    | Free    | 673  | Reels, square or round, and raw-hide centres, textile leather or rubber beads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by  | Free         | 7½ %    | 7½ %    |
| 639   | Unfinished leeds, composed of "Lanceol" "Manila," palm leaf, grass, willow or chip, not bleached or blocked  | 5 %          | 7½ %    | 7½ %    |      |   |              |         |         |
| 640   | Palm leaf, unmanufactured  | Free         | Free    | Free    |      |   |              |         |         |
| 641   | Braids or plaits of chip, palm leaf, manila, willow, esier, rattan, str, osen or grass, suitable for making or ornamenting hats  | Free         | Free    | Free    |      |   |              |         |         |
| 642   | Hatters' furs, not on the skin   | Free         | Free    | Free    |      |   |              |         |         |

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| GROUP II. MISCELLANEOUS continued. |  |                      |                 | Nos. | Articles.   | British              | Inter-          | General         |
|------------------------------------|--|----------------------|-----------------|------|---|----------------------|-----------------|-----------------|
| 1.                                 | Articles.  | Preferential Tariff. | General Tariff. |      |   | Preferential Tariff. | mediate Tariff. | General Tariff. |
|                                    |  | \$ c.                | \$ c.           |      |   | \$ c.                | \$ c.           | \$ c.           |
|                                    | whip manufacturers, for use exclusively in the manufacture of whips in their own factories.....  | Free                 | 7½%             | 692  | Articles presented from abroad in recognition of the saving of human life, under regulations by the Minister of Customs.....  | Free                 | Free            | Free            |
| 693                                | Ivory and ivory nuts, piano key ivories and veneers of ivory manufactured.....   | "                    | 7½%             | 693  | Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions.....   | "                    | "               | "               |
| 694                                | Eye pins, damper springs, jack-pins, rail springs, regulating screws, spools, bridle wires, damper wires, back check wires, dowel wires, German centre pins, brass pins, nail hooks, brass brackets, plates, damper rod nuts, damper rods and screws, shell, brass capstan screws, brass flange plates and screws, brass flange, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, arch felt, thin damper felt, whip cloth, lashing cloth, hammer felt, back hammer felt, bridle leather and buck-skin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories..... | "                    | 7½%             | 694  | Models of inventions and of other improvements in the arts, but no article shall be deemed a model which can be fitted for use.....   | "                    | "               | "               |
| 695                                | Such articles in their own factories.....  | "                    | 7½%             | 695  | Paintings in oil or water colors and pastels, valued at less than \$20 each.....  | 1½%                  | 30%             | 32½%            |
| 696                                | Metallurgical tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factory.....   | "                    | Free            | 696  | Paintings in oil or water colors and pastels, valued at not less than \$20 each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs.....   | Free                 | Free            | Free            |
| 697                                | Buddies, vanners and slime tables, adapted for use in gold mining.....   | "                    | 7½%             | 697  | Philosophical and scientific apparatus, utensils, instruments and preparations, including boxes and bottles containing the same; maps, photographic reproductions, casts as models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs.....  | "                    | "               | "               |
| 698                                | McCranni, crude or raw.....  | "                    | 7½%             | 698  | Globes, geographical, topographical and astronomical.....   | "                    | "               | "               |
| 699                                | Hoofs, horn strips, horn and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude.....   | "                    | 7½%             | 699  | Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals.....   | "                    | "               | "               |
| 700                                | Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured.....  | 12½%                 | 7½%             | 700  | Botanical and zoological specimens, mineralogical specimens; skins of birds and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums.....   | "                    | "               | "               |
| 701                                | Spouges of manure production.....  | "                    | 25%             | 701  | Animals and articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association.....  | "                    | "               | "               |
| 702                                | Junk, old; rags of cotton, jute, hemp and wool; paper waste clippings, and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet.....  | Free                 | 7½%             | 702  | Provided that they shall be first given in accordance with regulations prescribed by the Minister of Customs, with the condition that the full duty to which such animals or articles would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....  | "                    | "               | "               |
| 703                                | Fish hooks, for deep-sea or lake fishing, not smaller in size than No. 10; bank, cod, pollock and mackerel fish lines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, tacked or not, in variety of sizes and thickness, including gill-nets, used in hanks, and head ropes for fishing nets; manila rope, not exceeding 1½ inches in circumference, for holding traps in lobster fishery; larked marline, and net morsels of cotton, hemp or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines or nets commonly used for sportmen's purposes.....  | "                    | Free            | 703  | Menageries, horses, cattle, carriages and harness of, under regulations prescribed by the Minister of Customs.....  | "                    | "               | "               |
| 704                                | Such articles in their own factories.....  | "                    | 7½%             | 704  | Carriages for travellers and carriages loaded with merchandise, not to include circus troupes or hawkers, under regulations prescribed by the Minister of Customs.....  | "                    | "               | "               |
| 705                                | Rubber thread, not covered.....  | "                    | 7½%             | 705  | Travellers' baggage, under regulations prescribed by the Minister of Customs.....   | "                    | "               | "               |
| 706                                | Blanketing and lapping, and discs or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....  | "                    | 7½%             | 706  | Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest.....  | "                    | "               | "               |
| 707                                | Goldbeaters' mouths and goldbeaters' skins.....  | "                    | 7½%             | 707  | Settlers' effects, viz.:—Wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons and other highway vehicles, agricultural implements and live stock for the farm, not to include live stock or articles for sale, or for use as security for a settler's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment; all the foregoing if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs..... | "                    | "               | "               |
| 708                                | Catgut, in an cut, adapted for the manufacture of whip or other cord, or of ligatures.....   | "                    | 7½%             | 708  | Provided that any dutiable article entered as settlers' effects may not be so entered unless brought by the settler on his first  | "                    | "               | "               |
| 709                                | Artificial limbs, and parts thereof; artificial teeth, not mounted.....  | Free                 | Free            |      |   |                      |                 |                 |
| 710                                | Life-boats and life-saving apparatus specially imported by societies for the encouragement of the saving of human life.....  | "                    | "               |      |   |                      |                 |                 |
| 711                                | Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and apparatus, by means of which, for artificial breathing, to aid in the saving of human life.....  | "                    | "               |      |   |                      |                 |                 |
| 712                                | Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.....  | "                    | "               |      |   |                      |                 |                 |
| 713                                | Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale when the duty otherwise payable thereon does not exceed 50 cents in any one case, under regulations by the Minister of Customs.....   | "                    | "               |      |   |                      |                 |                 |
| 714                                | Commonion sets of metal, glass or wood.....  | "                    | "               |      |   |                      |                 |                 |
| 715                                | Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not used as merchandise commodities) won in bona fide competitions   | "                    | "               |      |   |                      |                 |                 |

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| Nos. | Articles.   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. | Nos. | Articles.   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |
|------|---|---|---------------------------------------|-----------------------------|------|---|---|---------------------------------------|-----------------------------|
|      | arrival, and shall not be sold or otherwise disposed of without payment of duty until after 12 months' actual use in Canada.  |   |                                       |                             | 711  | All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declined free of duty, and not being goods the importation whereof is by law prohibited. Provided that duty shall not be imposed on goods provided for by this item upon dutiable goods mentioned as "n.o.p." in any preceding tariff item.   | 15 %  | 25 %                                  | 35 %                        |
| 705a | Settlers' effects, viz.:—Machines, vehicles and implements for agricultural purposes, moved by mechanical power, if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs   | Free  | Free                                  | Free                        |      | Provided further that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article. |   |                                       |                             |
|      | Provided that the said machines, vehicles and implements may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada.  |   |                                       |                             | 712  | Coal tar base or salt, for use in the manufacture of coal tar dyestuffs.  | Free  | 7½ %                                  | 7½ %                        |
| 706  | Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent and who are not engaged in any other business or profession  | "   | "                                     | "                           | 713  | Crude bromides, for the production of bromine   | "   | 7½ %                                  | 7½ %                        |
| 707  | Articles for the use of the Governor-General  | "   | "                                     | "                           | 714  | Lenses and shutters, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks  | "   | 7½ %                                  | 7½ %                        |
| 708  | Arms, military stores, munitions of war and other articles the property of the Imperial Government, and to remain the property of such government; articles consigned direct to officers and men of His Majesty's Imperial navy, for their own personal use or consumption, on board their own ships  | "   | "                                     | "                           | 715  | Special parts of brass and aluminium, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks, shall be subject to the following reduced duty:  | 5 %   | 15 %                                  | 15 %                        |
| 709  | Articles and other goods, the growth, produce or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks and other metallic receptacles for holding liquids, and oyster shells, after having been once exported from Canada | "   | "                                     | "                           | 716  | Iron tubing, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods  | Free  | 7½ %                                  | 7½ %                        |
|      | Provided that the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the Minister of Customs.  |   |                                       |                             | 717  | Items now included under No. 310  | "   | 7½ %                                  | 7½ %                        |
|      | Provided also that any article or goods described in this paragraph, upon which an allowance of drawback has been made, shall not be admitted to entry except upon payment of duties equal to the drawback allowed;   |   |                                       |                             | 718  | Asphaltum oil for use only for paving purposes  | "   | 7½ %                                  | 7½ %                        |
|      | Provided further that any of such goods or articles manufactured in bond or under Excise regulations in Canada and exported shall undergo no duties on entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.   |   |                                       |                             | 719  | Pressed felt, elastic webbing and hollow blocks of wood when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs   | "   | 7½ %                                  | 7½ %                        |
| 710  | Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:—   |   |                                       |                             | 720  | Item now included under No. 472a  | "   | 7½ %                                  | 7½ %                        |
|      | (a) Usual coverings containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.  | "   | 7½ %                                  | 7½ %                        | 721  | Tinsel thread and tinsel when imported by manufacturers of braids, cords, tassels, ribbons or trimmings for use only in the manufacture of such articles in their own factories shall be subject to the following reduced duty:   | 5 %   | 15 %                                  | 17½ %                       |
|      | (b) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain   | 15 %  | 27½ %                                 | 27½ %                       |      | Flat steel, cold rolled, not over ½ in. thick, for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings shall be subject to the following reduced duty:  | Free  | 12½ %                                 | 12½ %                       |
|      | (c) Provided that usual coverings containing goods subject to any ad valorem duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.                                   |   |                                       |                             | 723  | Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps   | "   | 7½ %                                  | 7½ %                        |
|      | (d) Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item.  |   |                                       |                             | 724  | Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories  | "   | 7½ %                                  | 7½ %                        |
|      | (e) Provided further that usual coverings designed for use other than in the bona fide transportation of the goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately.  |   |                                       |                             | 725  | Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rides, when such parts are to be used in rides to be made for the Government of Canada  | Free  | Free                                  | Free                        |
|      | (f) Provided also that the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope twine, straw or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.                                |   |                                       |                             | 726  | Gun barrels, in single tubes, forged, rough-bored   | "   | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 727  | Antimony salts of bismuth   | "   | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 728  | Hypophosphite of soda when imported by tanners for use in their own factories in the tanning of leather   | "   | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 729  | Rolled iron and steel rods, not over ½ in. in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails   | "   | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 730  | Cold rolled sheets or plates of steel with sheared edges over 14 gauge, and not less than 1½ ins. wide, when imported by manufacturers of mower bars, hinges, typewriters and sewing machines for use only in the manufacture of the said articles in their own factories   | 5 %   | 15 %                                  | 17½ %                       |
|      |   |   |                                       |                             | 731  | Preparations made from pyroxilin and naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather   | 5 %   | 15 %                                  | 17½ %                       |
|      |   |   |                                       |                             | 732  | Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth  | 10 %  | 20 %                                  | 24½ %                       |
|      |   |   |                                       |                             | 733  | Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses   | Free  | 7½ %                                  | 7½ %                        |
|      |   |   |                                       |                             | 734  | Cotton thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles   | "   | 7½ %                                  | 7½ %                        |



## GROUP I.—MISCELLANEOUS—continued.

| Nos. | Articles.   | Tariffs.                                    |                                       |                             | Nos. | Articles. | Tariffs.                                    |                                       |                             |
|------|---|---|---------------------------------------|-----------------------------|------|-----------|---|---------------------------------------|-----------------------------|
|      |   | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |      |           | British<br>Preferential<br>Tariff.<br>\$ c. | Inter-<br>mediate<br>Tariff.<br>\$ c. | General<br>Tariff.<br>\$ c. |
| 735  | Crude glycerine, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine ..  | Free  | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 736  | Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers, when imported by manufacturers of such cattle food and fertilizers ..   | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 737  | Iron tubing, brass-covered, not over 2 inches in diameter, in the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bath tub rails, and clothes carriers ..   | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 738  | Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries ..   | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 739  | Preparations made from pyroxilin and wool naphtal, when imported by manufacturers for use only in their own factories in the manufacture of leather belting ..  | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 740  | Silk in the grain or spun, coloured or not, when imported by manufacturers of Ribbons and shoe laces for use only in the manufacture of such articles in their own factories ..   | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 741  | Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories ..  | 10 %  | 20 %                                  | 22½ %                       |      |           |   |                                       |                             |
| 742  | Hard rubber, unfinished, in tubes, for use only in the manufacture of fountain pens, when imported by manufacturers of such pens ..   | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 743  | Articles of elium when imported by manufacturers of elium ware to be mounted by manufacturers of silver ware in their own factories ..  | 15 %  | 27½ %                                 | 30 %                        |      |           |   |                                       |                             |
| 744  | Ten pin blocks of wood in the rough, when imported by the manufacturers of ten pins for use only in the manufacture of such articles in their own factories ..  | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 745  | Articles of metal for use in the manufacture of cream separator parts, when imported by manufacturers of such parts ..  | Free  | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 746  | Skelp iron or steel, sheared or rolled in grooves, not over ½ inches in width, when imported by manufacturers for use only in their own factories in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ inches in diameter .. | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 747  | Paper and materials of paper, gutta percha, and imitation rubber when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 748  | Crude cotton seed oil, when imported by manufacturers of refined cotton seed oil for use only in their own factories in the manufacture of such refined cotton seed oil ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 749  | Olive in brine, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles ..  | 15 %  | 25 %                                  | 27½ %                       |      |           |   |                                       |                             |
| 750  | Yarn of linen or of cotton for use only in the manufacture of measuring tape lines, when imported by the manufacturers of such tape lines ..  | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 751  | Articles of iron or steel, wholly or in part nickel plated or electro plated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles ..  | 20 %  | 30 %                                  | 37½ %                       |      |           |   |                                       |                             |
| 752  | Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufactures ..   | Free  | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 753  | Flat bands or plaits, of glazed cotton thread, not over 1 inch wide, when imported by manufacturers of hats for use only in the manufacture of hat bodies ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 754  | Celluloid, xylolite or xylolite, in sheets, lumps, blocks, cylinders, rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufactures ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 755  | Hard rubber, in strips or rods, but not further manufactured, when for use in Canadian manufactures ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 756  | Artificial abrasives, in bulk, crushed or ground, when imported for use in the manufacture of abrasive wheels and polishing composition ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 757  | Peroxide of barium, non-alcoholic, for use in the manufacture of peroxide hydrogen, when imported by manufacturers of peroxide of hydrogen ..   | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 758  | Bismutrolol, trinitrolol and perchlorate of ammonia, when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories ..   | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 759  | Glass plates or discs, rough cut or unwrought for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments ..  | "   | 7½ %                                  | 7½ %                        |      |           |   |                                       |                             |
| 760  | Yarns, threads and filament of artificial or imitation silk, produced from a form of cellulose obtained by chemical process ..  |   |                                       |                             |      |           |   |                                       |                             |
|      | from cotton or wool, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven or braided fabrics ..   |   |                                       |                             |      |           |   |                                       |                             |
| 761  | Collodion, for use in films for photo-graving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers ..   | 15 %  | 25 %                                  | 25 %                        |      |           |   |                                       |                             |
| 762  | Special parts of metal, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or of kodaks ..   | 5 %   | 15 %                                  | 15 %                        |      |           |   |                                       |                             |
| 763  | Peppermint oil, when for use in Canadian manufactures ..  | 5 %   | 15 %                                  | 17½ %                       |      |           |   |                                       |                             |
| 764  | Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories ..   | 5 %   | 20 %                                  | 22½ %                       |      |           |   |                                       |                             |
| 765  | Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories ..   | 12½ %                                       | 20 %                                  | 20 %                        |      |           |   |                                       |                             |
| 766  | Paper mounting, when for use in Canadian manufactures ..  | 17½ %                                       | 30 %                                  | 32½ %                       |      |           |   |                                       |                             |
| 767  | Drawn iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories ..                              | Free  | 12½ %                                 | 12½ %                       |      |           |   |                                       |                             |
| 768  | Rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, and rolled iron or steel sheet, when imported by manufacturers for use only in their own factories in the manufacture of galvanized iron or steel hoop, band, scroll, strip or sheet .. | "   | Free                                  | Free                        |      |           |   |                                       |                             |
| 769  | Corkwood, or cork bark, unmanufactured, when imported by manufacturers for use only in their own factories in the manufacture of cork, strips, shaves, shells and washers of cork ..  | "   | "                                     | "                           |      |           |   |                                       |                             |
| 770  | Materials imported by manufacturers for use only in their own factories in the manufacture of artificial limbs ..   | "   | "                                     | "                           |      |           |   |                                       |                             |

## SCHEDULE B.

## GOODS SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

| Nos. | Goods.  | When Subject to Draw-back.   | Portion of duty (including special duty or dumping duty) payable in drawback. |
|------|---|--|---|
|      |   |  |   |
| 1001 | Oil, lard, and other articles not machinery   | When entering into the coast of binder twine manufactured in Canada ..   | 90 %  |
| 1002 | Rolled iron, rolled steel and pig iron  | When used in the manufacture of mowing machines, reapers, harvesters, binders and attachments for binders ..   | 90 %  |
| 1003 | Hemp bleaching compound and ingredients thereof   | When used in the manufacture of rope ..  | 90 %  |
| 1004 | Cotton seed oil   | When used in the manufacture of liquid manure ..   | 90 %  |
| 1005 | Steel under ½ inch in diameter or under 1 inch square   | When used in the manufacture of locks and knobs ..   | 90 %  |
| 1006 | Steel cut to shape ..   | When used in the manufacture of spoons ..  | 90 %  |
| 1007 | Flat spring steel, steel billets and steel axle bars  | When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles ..   | 90 %  |
| 1008 | Spiral spring steel ..  | When used in the manufacture of railway spiral springs ..  | 90 %  |
| 1009 | Steel ..  | When used in the manufacture of cutlery, files, angles, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, bay and straw knives, agricultural forks, hand rakes, shovels, stove trimmings, bicycle chain and wind-mills .. | 90 %  |
| 1010 | Cloths of wool, cotton silk, ramie or unions, fifty inches or over in width and weighing not more than seven ounces per square yard, not rubbered or made waterproof .. | When used in the manufacture of mackintosh clothing ..   | 50 %  |

TARIFF.]

| Nos. | Goods.  | When Subject to Draw-back.  | Portion of duty (not including special duty) payable as Draw-back. |
|------|---|---|--|
| 1011 | Botany yarn, single, Nos. 30, and finer, on mule cops, bales or cones, or in hanks, dry spun or the French or Belgian system, in white only, not doubled or twisted                                 | When used in the manufacture of socks and stockings and Jersey cloth  | 90 %   |
| 1012 | Hat and cap linings   | When used in the manufacture of hats and caps   | 90 %   |
| 1013 | Fabrics of silk and satin, embroidered or embellished chiffon, cusket gimps and fringes   | When used in the manufacture of burial caskets and burial robes   | 65 %   |
| 1014 | Glass in sheet and in plate   | When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate  | 50 %   |
| 1015 | Rolled angles of iron or steel, nine and ten 1/2 inches wide  | When used in the manufacture of belsteads   | 99 %   |
| 1016 | Stearine and casine   | When used in the manufacture of leather   | 90 %   |
| 1017 | Lap welded tubing of iron or steel, not less than 2 1/2 inches in diameter, threaded and coupled or not   | When used in casing water, oil and natural gas wells.   | 99 %   |
| 1018 | Machinery imported after 1st July, 1906, and prior to 1st July, 1908, and other articles not machinery  | When entering into the cost of tin plate, tern plate, and black sheets of iron and steel, No. 14 gauge or thinner   | 90 %   |
| 1019 | Bituminous coal   | When imported by proprietors of coke ovens and converted at the works into coke for the smelting of metals from ores and in the melting of metals                                     | 90 %   |
| 1020 | Galvanized wire netting, of a class or kind not made in Canada  | When used in traps for the fisheries  | 90 %   |
| 1021 | Rolled round wire rods in the coil, of iron or steel, not over 7/8 of an inch in diameter   | When used in the manufacture of galvanized iron or steel wire, curved or not, Nos. 9, 12 and 13 gauge, with variations from such gauges not exceeding four one-thousandths of an inch | 99 %   |
| 1022 | Charcoal  | When used for the smelting of metals from ores  | 90 %   |
| 1023 | Rolled hexagon iron or steel bars   | When used in the manufacture of cold drawn or cold rolled iron or steel bars, or turned and polished shafting   | 90 %   |
| 1024 | Yarns composed in chief value of wool, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian system, in white only, not doubled or twisted | When used in the manufacture of socks and stockings   | 90 %   |

SCHEDULE C.  
PROHIBITED GOODS.

- 1201 Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.
- 1202 Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.
- 1203 Coin, base or counterfeit, or other similar substitutes for butter, and process butter or renovated butter.
- 1205 Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
- 1206 Goods manufactured or produced wholly or in part by prison labour, or which has been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.
- 1207 Animals suffering from any contagious disease.
- 1208 Metallic trading checks in circular form.
- 1209 Any goods—(a) which, if sold, would be forfeited under the provisions of Part VII. of the Criminal Code; or,

(b) manufactured in any foreign State or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign State or country in which the goods were made or produced; Provided that for the purposes of this item if there is on any goods a name which is identical with or a de-mo-line imitation of the

name of a place in the United Kingdom or in Canada, or in any other British country, such name, unless it is accompanied by the name of the State or country in which it is situated, shall, unless the Minister decides that the attaching of such name is not calculated to deceive (of which matter the Minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British country.

- 1210 Posters and hand-bills depicting scenes of crime or violence.
- 1211 Stallions and mares of less value than \$50 each.
- 1212 Opium, crude or powdered (except for medicinal purposes).
- 1213 Aligrettes, egret plumes, or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins of wild birds, either raw or manufactured, but this provision shall not apply to:—
- (a) the feathers or plumes of estriches;
  - (b) the plumage of the English pheasant and the Indian peacock;
  - (c) the plumage of wild birds ordinarily used as articles of dress;
  - (d) the plumage of birds imported alive, or to be used as specimens imported under regulations of the Minister of Customs for any natural history or other museum, or for educational purposes.

THE DUMPING CLAUSES.

For Provisions of the Customs Tariff, 1907, in regard to Special duty or Dumping duty, see Article 6 of the Act preceding the tariff.

Regulations by Order in Council and by the Department of Customs respecting Invoices, Entries and Special Duty:—

1. Invoices in duplicate properly certified shall be delivered at the Custom House with the bill of entry for all imported goods.
2. Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export.
3. The "price" and "value" of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place where, the goods have been exported directly to Canada.
4. When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof.
5. In making Customs Entries the "Special duty" may be shown by itself in the "net duty" column of the entry on the line below the article subject to special duty or on the line below continuous numbers of articles subject to special duty.
6. Goods of a class or kind made in Canada are subject to special duty, when sold for exportation to Canada at a less price than for home consumption in the country of export, whatever such goods be otherwise free of duty or subject to specific or *ad valorem* duties—with the exceptions stated in Clause 6 of the Tariff as herebefore quoted.
7. By Regulations in force from May 1st, 1907.—Under the Special Duty provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz.:—

- (a) In respect of iron and steel, rolled, drawn or polished when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does not exceed 5% of their fair market value;
- (b) In respect of iron and steel tubing, threaded and coupled or not, 4 ins. or less in diameter, when the difference between the fair market value and the selling price of such tubing to the importer in Canada does not exceed 5% of its fair market value;
- (c) Provided that special duty or dumping duty under the Customs Tariff, 1907, shall without exemption allowance apply to iron and steel tubing, threaded and coupled or not, over 4 ins. in diameter, such tubing being of a class or kind made in Canada.
- (d) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not exceed 7 1/2% of their fair market value.

Provided that the whole difference shall be taken into account for special duty purposes when exceeding 7 1/2% in the case of such iron and steel, including iron and steel tubing 4 ins. or less in diameter, and when exceeding 7 1/2% in other cases.

8. *Bona fide Samples admitted without Special Duty.*—Articles of merchandise for use *bona fide* as samples for sale of similar goods are to be admitted without special duty (subject, however, to ordinary duties as heretofore).

9. *Advance in Market Value after purchase of goods by importer not subject to Special Duty.*—The amount of any advance in the market value of goods between the time of their purchase by the importer and the time of their exportation to Canada shall not be subject to special duty after the 9th November, 1904, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the collector by contracts or other sufficient documents produced for his inspection and attested to.

Provided, however, in respect of goods subject to an *ad valorem* duty, that the *ordinary duty* shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada under the provisions of Section 58 of the Customs Act.

10. *Rule to be observed (for Special Duty purposes only) in comparison "Fair Market Value" with "Export Price."*—In computing the difference for Special Duty purposes between the "Fair Market Value" in the country of export and the "Selling Price to the importer in Canada," the fair market value of goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash, in which case the fair market value is to be estimated on a cash basis. Provided that a *bona fide* discount for cash not exceeding 2 1/2% when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

Examples:—

(1) Hats sold for Home Consumption at \$100 on Credit, subject to 8% Cash discount, would be liable to Special duty if sold to a purchaser in Canada on a usual credit basis at \$92, but would not be liable to special duty if sold to a purchaser in Canada for \$92 cash.

(2) Machinery sold for Home Consumption at \$100 on Credit, subject to 2% Cash discount, would not be liable to Special duty if sold to a purchaser in Canada for \$91 Cash, as the 2% difference does not exceed 2 1/2% after raising the Cash price (\$51) by 2% to its Credit equivalent.

SCHEDULE C. continued.

## THE EXPORT ACT.

Extract from Chapter 50 of the Revised Statutes, 1901.

## Section 5.

The export in two carcasses, or parts thereof, of—

(1) deer, except as authorized by the Governor in Council made under the authority of the Customs Act; and

(2) wild turkeys, quail, partridge, prairie fowl and woodcock;

as hereby declared unlawful and prohibited, and any such article so attempted to be exported may, on reasonable excuse of suspicion of intention to export, be seized by any officer of customs, and, if such intention is proved, shall be dealt with as for breach of the Customs Laws. Provided, that this section shall not apply to the export, under such regulations as are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

## Section 6.

Any person exporting or attempting to export in the carcasses, or parts thereof, any deer, wild turkeys, quail, partridge, prairie fowl or woodcock, contrary to the provisions of this Act, shall, for each such offence, incur a penalty of one hundred dollars, and the article so exported or attempted to be exported shall be forfeited and may be seized by any officer of customs.

## AMENDED CERTIFICATES OF ORIGIN ON INVOICES.

## (1) BRITISH PREFERENTIAL TARIFF.

The following regulations have been made and established by Order in Council of 17th December, 1909:—

"From and after the 1st day of February, 1910, the country of origin in respect of each imported article shall be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under the British Preferential Tariff.

"A certificate of origin as hereinafter set forth is prescribed to be written, printed or stamped on the invoice of the goods, and such certificate for entry as aforesaid (except raw and refined sugars)."

"Such certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz.:—

## B.

"That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

[NOTE.—Goods for entry under the British Preferential Tariff are to be invoiced separately from other goods.]

The invoice forms for entry under the British Preferential Tariff in Canada remain as heretofore prescribed, except as to the above certificate of origin—the surtax certificate being, however, dispensed with on Preferential invoices.

The following is the full form combining the certificate of value and of origin prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada, when the goods have been sold by the exporter prior to shipment:—

## FORM M.—B.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (1) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in the quantity and condition for home consumption in the principal markets of the country whence the goods exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

"(B) That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article, has been produced through the industry of one or more British countries.

Dated at this

day of

19

(Signature).....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada when the goods have been shipped on consignment prior to sale by the exporter.

## DECLARATION FORM N.—B.

"To be attested to in British Countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in

(\*) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

other Countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

I, (a) (b) do solemnly and truly declare as follows:—

(1) That I am (c) the owner of the goods shipped on consignment to (d) at (e) in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice for all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That notice of the said goods have been sold by or on behalf of the owner aforesaid to the person or corporation named in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods, at their fair market value, as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets of the ordinary course of trade at the usual credit, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in the said invoice; and

(8) That no different invoice, or account thereof, has been or will be furnished to any one by me or on my behalf.

(B) That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such country, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries.

Declared before me at

this

day of

19

(Signature).....

## (2) TREATY OR CONVENTION RATES.

The following Regulations have been made and established by Order in Council of 17th December, 1909:—

"Where articles the produce or manufacture of any country are to be entered at the Customs House in Canada under Treaty or Convention, the country of origin in respect of each such article shall be specified on the margin opposite such article or elsewhere on the invoice thereof."

"A certificate of origin as hereafter set forth is prescribed to be written, printed or stamped on the face or back of all invoices of articles for entry as aforesaid.

"Such certificate shall be made and signed by the exporter personally, or on his behalf by his manager, chief clerk or other principal official having knowledge of the facts to be certified to, and shall contain the following statement of facts, viz.:—

## A.

"That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its country of origin;

"That each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of one or more British countries."

[NOTE.—The certificate of value and of origin on invoices for entry under Treaty or Convention rates may be combined as set forth in the following forms.]

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been sold by the exporter prior to shipment:—

## FORM M.—A.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (1) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada, and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence the goods exported directly to Canada, without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to anyone; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a partner, or an officer, director or manager of, giving the name of the corporation, when the shipment is made by a corporation.

(d) Name of consignee.

(\*) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.



(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its country of origin;

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin, and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

Dated at this day of 19 (Signature).....

The following is the full form, combining the certificate of value and of origin, prescribed to be written, printed or stamped on invoices of articles for entry in Canada, under Treaty or Convention rates, when the goods have been shipped on consignment prior to sale by the exporter:

## FORM N.—A.

(To be attested to in British countries before a Collector of Customs, Notary Public or other official authorized to administer Oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to administer Oaths.)

I, (a) do solemnly and truly declare as follows:—

(1) That I am (a) the owner of the goods shipped on consignment to (b) at in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges, and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and condition by me or by dealers therein to purchasers in said markets in the ordinary course of trade at the usual price, without any discount or deduction for cash, or on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its country of origin.

That each manufactured article on the invoice in its present form, ready for export to Canada, has been finished by a substantial amount of labour in such specified country of origin and not less than one-fourth the cost of production of each such article has been produced through the industry of the said country.

WEST INDIAN PRODUCTS TO ENJOY THE BENEFITS OF THE CUSTOMS PREFERENTIAL TARIFF WHEN IMPORTED INTO CANADA.

(Assented to 24th May, 1913.)

Sugar, molasses and syrups; shredded sugar cane; fresh fruits of all kinds; cocoanuts; asphaltum and asphalt; coffee; cotton raw, cotton seed and cotton seed meal; cotton seed oil; rice, uncleaned, rice, cleaned, and rice flour, rice meal and rice bran; petroleum, crude; oils, coal and kerosene, distilled, purified, or refined petroleum; copra and coconut oil; rubber, raw and baled; balis; logwood and logwood extract; annatto; turtle-shell, unmanufactured; ginger, nutmegs and spices, unground; arrowroot; salt; sponges; vegetables, fresh, of all kinds; tapioca and cassava; tapioca and cassava flour; honey and beeswax; oils, essential, including bay oil and otto of limes; tamarinds, fresh or preserved; cattle feed containing molasses; peanuts and kola nuts; diamonds, uncut; timber or lumber of wood, dressed; vanilla beans; than sawn or split; timber or lumber of wood, dressed; vanilla beans; bay leaves; paprika; lime juice, fruit syrups, and fruit juices, non-alcoholic.

COLONIES TO ENJOY FOR A LIMITED TIME BENEFIT OF AGREEMENT WITH CANADA.

Bahamas; Bermuda; British Honduras; Grenada; Jamaica; Newfoundland.

FRENCH PRODUCTS ENJOYING THE BENEFIT OF THE INTER-MEDIATE TARIFF.

No. of the Canadian Tariff. Products.

8 Canned meats, canned poultry and game; extract of meats and fluid beef not medicated and soups of all kinds.

17 Cheese.

23 Preparations of cocoa or chocolate, n. o. p.

67 Macaroni and vermicelli.

72 Garden, field and other seeds for agricultural or other purposes, n. o. p., *non florae, nemora, herbae et millet seed, when in packages weighing one pound each.*

74 Florist stock, viz.: palms, ferns, rubber plants (ficus), gladioli, cannas, dahlias and peonies.

81 Trees, viz.: apple, cherry, peach, pear, plum and quince, of all kinds, and small peach-trees known as June bnds.

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving the name of the firm when the shipment is made by a firm, or an officer, director, or manager of, giving the name of the corporation when the shipment is made by a corporation.

(d) Name of consignee.

No. of the Canadian Tariff.

Products.

82 Grape vines; gooseberry, raspberry, currant and rose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock, n. o. p.

Ex 86 Tomatoes, and cooked corn in cans, or other airtight packages, n. o. p., the weight of the packages or cans to be included.

88 Pickles, sauces and catsups.

94 Dates and figs, dried.

99 Prunose and dried plums, nappled; raisins and dried currants.

103 Fruits in airtight cans or other airtight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty.

109 Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p.

112 Nuts of all kinds, n. o. p.

114 "shelled, n. o. p.

Ex 120 Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:

(a) When weighing over 20 ozs. and not over 36 ozs. each;

(b) When weighing over 12 ozs. and not over 20 ozs. each;

(c) When weighing 8 ozs. each or less.

121 Fish preserved in oil, n. o. p.

141 Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavoured powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections, containing sugar.

152 Lime juice, and other fruit syrups and fruit juices, n. o. p.

156 Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whiskey, and all spirituous or alcoholic liquors, n. o. p.; amy alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyrocell spirit, or any substance known as wood spirit or methal spirit; brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescol, pulque, rum shrub, schiedam and other schnapps; rafia, angostura, and similar alcoholic bitters, or beverages; and wines, n. o. p., containing more than 40 per cent. of proof spirit.

159 Spirits and strong or other liquors, n. o. p., mixed with any ingredient or ingredients, as being known or designated as anodynes, ethers, essences, extracts, lotions, liniments, or medicines, or ethereal and spirituous fruit essences, n. o. p.

160 Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations, containing spirits of any kind.

162 Medicinal or medicinal wines, including wormwood and ginger wine, containing not more than 40 per cent. of proof spirit.

160 Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.

213 Blue prints, building plans, maps and charts, n. o. p.

Ex 720 All medicinal, chemical, and pharmaceutical preparations compounded of more than one substance, including potent and proprietary preparations, tinctures, pills, powders, capsules, lozenges, syrups, cordials, bitters, anodynes, acids, plasters, liniments, salves, ointments, creams, drops, and ethers, essences and oils, n. o. p.

(a) Waxes dry.

(b) Others containing alcohol.

Provided that drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia or the French Codex as official, shall not be held to be covered by this item.

220 Soap powders, powdered soap, mineral soap, and soap, n. o. p.

230 Castile soap.

232 Glue, liquid, powdered or sheet, and unclunge, gelatine, caseine, adhesive paste, and isinglass.

233 Pomades, French or flower lozenges, preserved in fat or oil for the purpose of conserving the odours of flowers, which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.

234 Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin.

236 Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, and bandage wool, tannin, gauzes and ointment, prepared for use as surgical bandages, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds.

237 Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured; moulded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured; and celluloid lampshade blanks and comb blanks.

256 Printing ink.

257 Writing ink.

261 Essential oils, n. o. p.

287 Table ware of china, porcelain, white granite or ironstone.

290 Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty.

316 Electric light carbons, and carbon points of all kinds, n. o. p.

318 Common and colonial window glass.

320 Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each, n. o. p.

321 Plate glass, not bevelled, in sheets or panes exceeding 7 sq. ft. each, and not exceeding 25 sq. ft. each, n. o. p.

322 Silver glass, bevelled or not and framed or not.

326 Articles of glass, not plate or sheet, designed to be cut or mounted, and manufactures of glass, n. o. p.

330 Manufactures of lead, n. o. p.

332 Brass and copper nails, tacks, rivets and burs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.

334 Manufactures of aluminum, n. o. p.

361 Gold, silver and aluminum leaf; Dutch or schlag metal leaf; bromide and bronze powders.

362 Articles consisting wholly or in part of sterling or other silver ware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.

| No. of the Canadian Tariff. | Products.   |
|-----------------------------|---|
| 356                         | Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.   |
| 368                         | Clocks, watches, time recorders, clock and watch keys, clock cases and clock movements.   |
| 417                         | Wires, of iron, or woven wire of brass or copper.   |
| 419                         | Steeles, of any material or kind, and plus manufactured from wire of any metal, n. o. p.  |
| 420                         | Nails and clasps of iron, steel, brass or copper, of all kinds, n. o. p. (not being jewellery).   |
| 428                         | Knives and forks, and all other entery, of steel, plated or not, n. o. p.   |
| 439                         | Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds.   |
| Ex 473                      | Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings and iron or steel integral parts of all machinery above specified.  |
| 484                         | Manufactures, articles or wires of iron or steel, of which iron and steel (or either) are the component materials of chief value, n. o. p.  |
| 506                         | Manufactures of wool, n. o. p.  |
| 512                         | Picture frames, and photograph frames, of any material.   |
| 513                         | House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished: wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers.  |
| 520                         | White and cream coloured lace and embroideries, of cotton or linen.   |
| 560                         | Cotton, or linen thread, n. o. p.; crochet and knitting cotton.   |
| 563                         | Women's and children's dress goods, cut linings, Italian cloths, alpaca, Orleans, cashmeres, Henriettes, serges, landings, auu's cloth, bouclés, whip cords, tulle, plain, or jacquard of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight six ounces to the square yard, when imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs. |
| 564                         | Woolens, manufatures, wearing apparel and ready made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animal, n. o. p.; cloths, dressing, casimeres, tweeds, coatings, serges, and felt cloth, n. o. p.  |
| 570                         | Mats, doos or carpiets, other than metal, n. o. p.  |
| 571                         | Carpets, rugs, mats and matting of cocon, straw, hemp, or jute; carpet linings and stair pads.  |
| 573                         | Church vestments of any material.   |
| Ex 574                      | White cotton bobbinet, plain, in the web.   |
| Ex 575                      | Emids, n. o. p.; fringes, n. o. p.; cords, elastic, tassels; handkerchiefs of all kinds, shawls and curtains when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p.   |
| 580                         | Knit wearing crapes.  |
| Ex 581                      | Velvets other than of pure silk, velveteens, and plush fabrics.   |
| 597                         | Pianofortes, organs and musical instruments of all kinds, n. o. p.; phonographs, gramophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.  |
| 598                         | Brass band instruments; parts of pianofortes, and parts of organs; and bugles.  |
| 603                         | Porcelains, wholly or partially dressed, n. o. p.   |
| 604                         | Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, or all leather, dressed, glazed, waxed, or further finished than tanned, n. o. p.; leathers, either in skins or in sheets.  |
| 611a                        | Boots, shoes, slippers and insoles of any material, n. o. p.  |
| 618                         | Rubber cement and all manufactures of India-rubber and gutta-percha, n. o. p.   |
| 622                         | Trunks, valises, hat boxes, carpet bags, tool boxes and baskets of all kinds, n. o. p.  |
| 625                         | Miscellaneous instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, flybooks and parts thereof.  |
| 624                         | Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans, dolls and toys of all kinds; statuettes and statuettes of any material.  |
| 627                         | Gloves and mitts, of all kinds.   |
| 628                         | Braces or suspenders, and finished parts thereof.   |
| 630                         | Bed, shoe, shirt, and stay laces, of any material.  |
| 633                         | Footwear, in their natural state.   |
| 641                         | Flowers and manufactures of flowers, n. o. p.; artificial foliage, fruits, grasses, leaves, and flowers suitable for ornamenting interiors.   |
| 647                         | Ornamental cases, books, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan and horn, covered.   |
| 647                         | Jewellery of any material, for the adornment of the person, n. o. p.  |
| 648                         | Decorative stones, and imitations thereof, not mounted or set, and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.  |
| 651                         | Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons.  |
| 652                         | Combs for dress and toilet, including mane combs, of all kinds.   |
| 653                         | Brushes of all kinds.   |
| 654                         | Lead pencils, pens, penholders, and rulers of all kinds.  |
| 656                         | Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same; smokers' sets and cases therefor, and tobacco pouches.   |
| 657                         | Mathematical instruments and slides therefor; photo-splendid, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape line, of any material.  |
| 710                         | Coverings, inside and outside, used in covering or holiday goods imported therewith.  |
| 711                         | All goods not enumerated in this schedule are subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited.   |

NOTE 1.—Articles in *italics* are those on which duties are identical in general and intermediate tariff.

NOTE 2.—Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

\* The words "this schedule" refer to the Canadian customs tariff now in force.

† Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as official by the French Government.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

| No. of the Canadian Tariff. | Products.  | Duties. \$ c.        |
|-----------------------------|--|----------------------|
| Ex 86                       | Vegetables, tubers excepted, including baked beans, in cans, or other airtight packages, n. o. p.; the weight of the cans or other packages to be included in the weight for duty.   | per lb. 0 01         |
| Ex 120                      | Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in the boxes, the weight of the tin box to be included in the weight for duty.  | per box 0 02         |
|                             | (c) When weighing over 8 ozs. and not over 12 ozs., each   |                      |
| Ex 163                      | Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles:   |                      |
|                             | (a) containing 50 % or less of proof spirit.....   | per gall. 0 15       |
|                             | (b) containing more than 50 % and not more than 54 % of proof spirit.....  | per gall. 0 20       |
|                             | (c) containing more than 54 % and not more than 56 % of proof spirit.....  | per gall. 0 25       |
|                             | For each degree in excess of 26 % of proof spirit until the strength reaches 40 % of proof spirit.....   | 0 03                 |
|                             | Provided that six quarts bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.   |                      |
| Ex 165                      | Champagne and all other sparkling wines in bottles containing:   |                      |
|                             | (a) not more than a quart, but more than a pint (old wine measure).....  | doz. bottles \$ 3 00 |
|                             | (b) not more than a pint, but more than one half pint (old wine measure).....  | doz. bottles 1 60    |
|                             | (c) one half pint, or less.....  | 0 80                 |
|                             | (d) over one quart (old wine measure).....   | per gall. 1 02       |
| Ex 169                      | Books, viz.: Novels or works of fiction, or literature of a similar character, unbound, or paper bound or in sheets, in the French language, but not to include Christmas annuals, or publications commonly known as juvenile and toy books.....   | 15%                  |
| Ex 17                       | Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n. o. p.; not to include drawn account books, copy books, or books to be written or drawn upon.....   | 3%                   |
| Ex 220                      | All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, water, essences, and oils, n. o. p. |                      |
| Ex 63                       | All other than dry and not containing alcohol.....   | 25%                  |
|                             | Provided that drugs, plant matter and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia or the French Codex as official, shall not be held to be covered by this item.   |                      |
| 252                         | Olive oil, n. o. p.....  | 10%                  |
| Ex 574                      | Embroideries, n. o. p.; lace, n. o. p.; collar or collanettes in lace and all manufactures of lace, cuttings, of cotton, linen, silk, or other material, n. o. p.....  | 20%                  |
| Ex 581                      | Velvets of pure silk and silk fabrics.....   | 37%                  |
| 582                         | Ribbons of all kinds, and materials.....   | 25%                  |
| 583                         | Manures of silk, n. o. p.; of which silk is the component part of chief value, n. o. p.....  | 25%                  |

NOTE 1.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

NOTE 2.—The numbers of the tariff items have reference to the present Canadian tariff.

#### EXTENSION IN PART OF INTERMEDIATE TARIFF TO BELGIUM, THE NETHERLANDS AND ITALY.

(Memorandum Department of Customs No. 1592 L, of June 10, 1910.)

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the intermediate tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number One," the produce of manufactures of Belgium and the Netherlands, when imported and conveyed without transhipment from a port of Belgium or the Netherlands, or from a port of a British country into a sea or river port of Canada.

By Order in Council, published in the *Canada Gazette* of this date, the benefit of the intermediate tariff is extended to the goods enumerated in the Schedule hereto, marked "Schedule Number Two," the produce of manufacture of Italy, when imported and conveyed without transhipment from a port of the Kingdom of Italy, or from a port of a British country into a sea or river port of Canada.

For the purpose of goods for entry under the Intermediate Tariff shall be certified as to origin, quantity, value and other particulars as prescribed by the Customs regulations. The certificate of origin shall be in form similar to the certificate form A, under the French Treaty.

The declaration of the importer may be accepted as to the origin of the goods, the produce of manufacture of Belgium, the Netherlands or Italy, which were shipped on or before 10th June, 1910, for entry thereafter under the Intermediate Tariff.

#### SCHEDULE NO. 1.

Goods of Belgium and of the Netherlands enjoying the benefit of the Intermediate Tariff on importation into Canada.

| No. of the Canadian Tariff. | Goods.  | Duties. \$ c. |
|-----------------------------|---|---------------|
| 8                           | Canine meats, canned poultry and game; extracts of meats..... | 25%           |
| 17                          | Cheese.....   | 0 05          |
| 23                          | Preparations of cocoa or chocolate, n. o. p.....              | 25%           |
| 67                          | Maccaroni and vermicelli.....                                 | 100 lbs. 1 00 |

† Or 11° 6 by centesimal alcoholometer.

‡ Or 13° 3 by centesimal alcoholometer.

§ Equal to 246 of a litre.

¶ Equal to 173 of a litre.



| No. of the Canadian Tariff.   | Goods.   | Duties. \$ c. | No. of the Canadian Tariff.  | Goods.  | Duties. \$ c. |
|---|--|---------------|--|---|---------------|
| 72  | Garden, field and other seeds for agricultural and other purposes, n. o. p., sunflower, canary, hemp and millet seed, when in packages weighing over 1 lb. each .....  | 10%           |  | Longer, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p. :—  |               |
| 78  | Flower stock, viz.: Palms, ferns, rubber plants (Ficus), gladioli, cannas, dahlias and peonies .....   | 24%           | (a) When dry .....   | 25%   |               |
| 81  | Trees, viz.: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June bushes, each .....  | 0 2½          | (b) All others .....   | 60%   |               |
| 92  | Grape vine; gooseberry, raspberry, currant and rose bushes; fruit plants, n. o. p.; trees, plants and shrubs, commonly known as nursery stock; n. o. p. ....   | 14%           | Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or the United States pharmacopoeia, or the French Codex as official, shall not be held to be covered by this item. |   |               |
| 96  | Tomatoes and other vegetables, including corn and cucumbers, in cans or other tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty .....   | 0 11          | Provided, also, that any article in this item containing more than 40% of proof spirit shall be rated for duty at .....  | 2 40  |               |
| 98  | Pickles, sauces and catsups .....  | 0 3           |  | and   |               |
| 94  | Dates and figs, dried .....  | 100 lbs.      | 228  | Soap powders, powdered soap, mineral soap, and soap, n. o. p., each .....   | 0 01          |
| 99  | Prunes and dried plums, unpitted; raisins and dried currants, lb. ....   | 0 05          | 230  | Cheese, n. o. p. ....   | 10            |
| 105   | Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty .....   | 0 02          | 232  | Ghee, lard, tallow, powdered or sheet, and melleage, gelatine, casein, adhesive paste and isinglass .....   | 25%           |
| 109   | Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n. o. p. ....   | 0 02          | 233  | Pomades, French or flower colours, preserved in fat or oil for the purpose of conserving. The colours of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each .....  | 12½%          |
| 112   | Nuts of all kinds, n. o. p. ....   | 0 02          | 234  | Perfumery, including toilet preparations, non-alcoholic, viz.: hair oils, tooth and other powders and washes, pomades, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin .....   | 32½%          |
| 114   | Nuts, shelled, n. o. p. ....   | 0 34          | 236  | Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes and oaksam, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries and suspensory bandages of all kinds or of any material, n. o. p. ....  | 17½%          |
| 120   | Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty :—  |               | 237  | Celluloid, moulded into sizes for use as buttons or for other purposes, not better than those manufactured; moulded celluloid balls and cylinders, coated with tinfoil or not, but not finished or farther manufactured; and celluloid lamp shade blanks and comb blanks .....  | 7½%           |
| (a) When weighing over 8 ozs. and not over 36 ozs. each box .....   | 0 03   |               | 238  | Printing ink .....  | 17½%          |
| (b) When weighing over 12 ozs. and not over 20 ozs. each .....  | 0 04   |               | 239  | Writing ink .....   | 20%           |
| (c) When weighing over 8 ozs. and not over 12 ozs. each .....   | 0 03   |               | 240  | Essential oils, n. o. p. ....   | 7½%           |
| (d) When weighing 8 ozs. each or less .....   | 0 02   |               | 241  | Tableware of china, porcelain, white granite or ironstone .....   | 27½%          |
| 121   | Fish preserved in oil, n. o. p. ....   | 30%           | 290  | Cement, Portland, and hydraulic or water line, included in the weight for duty for bags or papers exceeding 100 lbs. ....   | 0 11          |
| 141   | Sugar candy and confectionery of sweetened gums, candied fruit and candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, pie powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar .....   | 32½%          | 316  | Electric light carbons and points, of all kinds, n. o. p. ....  | 32½%          |
| 152   | Lime juice and other fruit syrups and fruit juices, n. o. p. ....  | 17½%          | 318  | Common and colourless window glass, of all kinds, n. o. p. ....   | 12½%          |
| 156   | Ethyl alcohol, the hydric acid of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whiskey and all spirituous or alcoholic liquors, n. o. p.; amylic alcohol or fusel oil, or any substance known as potato spirit or potato oil, n. o. p.; methyl alcohol, wood alcohol, turpentine, turpentine oil, or any substance known as wood spirits or methylated spirits, uislathe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordons and liqueurs of all kinds, n. o. p.; mescol, pulque, rum shub, schiedan and other schnapps; and wines, n. o. p., containing more than 40% of proof spirit ..... | 2 40          | 320  | Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n. o. p. ....   | 10%           |
| 159   | Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, chlorins, essences, extracts, lemon tinctures or anisees, or other and spirituous or fruit essences, n. o. p. ....  | 2 40          | 321  | Plate glass, bevelled or not and framed or not .....  | 25%           |
| 160   | Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin brushes, and other toilet preparations containing spirits of any kind :—   |               | 322  | Silver glass, bevelled or not and framed or not .....   | 30%           |
| (a) When in bottles or flasks containing not more than 4 ozs. each .....  | 50%  |               | 323  | Articles of glass, not plate or sheet, designed to be mounted; and manufactures of glass, n. o. p. ....   | 20%           |
| (b) When in bottles, flasks or other packages containing more than 4 ozs. each .....  | 2 40   |               | 324  | Manufactures of brass, n. o. p. ....  | 27½%          |
| 162   | Medicinal or medicinal wines, including vermouth and ginger wine, containing not more than 40% of proof spirit .....   | 50%           | 325  | Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p. ....   | 27½%          |
| Ex 163  | Wines of the fresh grape of all kinds, not sparkling, containing 26% or less of proof spirit, whether imported in wood or in bottles .....   | 0 23          | 334  | Manufactures of aluminum, n. o. p. ....   | 22½%          |
| And in addition thereto, for each degree of strength in excess of 26% of proof spirit until the strength reaches 40% proof spirit ..... | 0 03   |               | 361  | Gold, silver and aluminum leaf; Dutch or soft gold leaf; brocade and various powders .....  | 25%           |
| (Provided that six quart bottles, or twelve pint bottles, shall be held to contain a gallon for duty purposes under this item.)         |  |               | 362  | Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, n. o. p.; manufactures of gold and silver, n. o. p. ....  | 30%           |
| 165   | Champagne and all other sparkling wines :—   |               | 366  | Watch actions and movements, and parts thereof, finished or unfinished, including watches and clocks .....  | 121%          |
| (a) In bottles containing not more than a quart but more than a pint (old wine measure) .....   | 3 30   |               | 368  | Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements .....   | 27½%          |
| (b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), doz. bottles .....                 | 1 65   |               | 413  | Wire cloth, or woven wire of brass or copper .....  | 22½%          |
| (c) In bottles containing not more than one-half pint each or less .....  | 0 82   |               | 419  | Needles of any material or kind, sold plus manufacture from wire of any metal, n. o. p. ....  | 27½%          |
| (d) In bottles containing over one quart each (old wine measure) .....  | 1 50   |               | 420  | Buckles and clasps of iron, steel, brass or copper, of all kinds, n. o. p. (not being jewellery) .....  | 27½%          |
| Ex 168  | Books, viz.: Novels or works of fiction or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not including dictionaries, encyclopaedias or philosophical commonly known as juvenile and toy books .....  | 22½%          | 426  | Knives and forks and all other cutlery, of steel, plated or not, n. o. p. ....  | 27½%          |
| Ex 171  | Books, printed, periodicals and pamphlets, or parts thereof in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon .....   | 10%           | 478  | Locomotives and motor cars for railway use, and automobiles and automobiles, of all kinds .....   | 30%           |
| 180   | Photographs, chromos, chromotypes, art-photos, oleographs, paintings, drawings, pictures, decalcomanias, transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blue prints, building plans, maps and charts, n. o. p. ....   | 22½%          | Ex 483   | Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of machinery above specified .....  | 25%           |
| 223   | Acid, acetic and pyroxygous, n. o. p., and in excess of strength not exceeding 10% of proof spirit, per gallon of acid in addition thereto, for each degree of strength in excess of the strength of proof .....   | 0 12½         | 484  | Manufactures of articles of wood, of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p. ....   | 27½%          |
| 220   | All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patents, and proprietary preparations, tinctures, pills, powders, troches,   | 0 11          | 506  | Manufactures of wood, n. o. p. ....   | 22½%          |
|   |  |               | 512  | Picture frames and photographic apparatus, of all kinds .....   | 27½%          |
|   |  |               | 519  | Houses, carriages, cabinet or stove furniture of wood, iron or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and embroideries, of cotton or linen ..... | 17½%          |
|   |  |               | 536  | Cotton or linen thread, n. o. p.; crochet and knitting cotton .....   | 22½%          |
|   |  |               | 538  | Women's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmeres, benguetas, serges, hantings, men's cloth, bengalies, of all kinds, twills, plains or jaegers, n. o. p. ....   | 27½%          |
|   |  |               |  | of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight 6 oz. to the sq. yard, when imported in the grey or unfinished state for the use of the Minister of Customs, under regulations prescribed by the Minister of Customs .....             | 20½%          |
|   |  |               | 561  | Footwear, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, dressings, casimires, terees, cotons, overcoats and felt cloths, n. o. p. ....  | 25%           |



| No. of the<br>Canadian<br>Tariff.   | Goods. | Duties.<br>\$ c. |
|---|--------|------------------|
| 570 Mats, door or carriage, other than metal, n. o. p. ....   |        | 30%              |
| 571 Carpeting, rugs, mats and matting of cocon, straw, hemp<br>or jute; cut linings and stair pads. ....  |        | 22½%             |
| 572 Church vestments of any material. ....  |        | 17½%             |
| 573 White cotton bobbinet, plain, in the web. ....  |        | 22½%             |
| Ex 575 Embroideries, n. o. p.; lace, n. o. p.; braids, n. o. p.; fringes,<br>n. o. p.; cords; elastic; tassels; handkerchiefs of all kinds; lace<br>collars and all manufactures of lace; nettings of cotton, linen,<br>silk or other material, n. o. p.; shams and curtains, when<br>made up, trimmed or untrimmed; corsets of all kinds; linen<br>or cotton clothing, n. o. p. .... |        | 32½%             |
| 580 Black mourning ensembles. ....  |        | 17½%             |
| 581 Velvets, velveteens, silk velvets, plush and silk fabrics. ....   |        | 27½%             |
| 582 Fabrics of all kinds and materials. ....  |        | 32½%             |
| 583 Manufactures of silk or of which silk is the component<br>part of chief value, n. o. p. ....  |        | 35%              |
| 597 Pianosortes, organs and musical instruments of all kinds,<br>n. o. p.; phonographs, graphophones, gramophones and<br>finished parts thereof, including cylinders and records, acce-<br>sory and mechanical piano and organ players. ....  |        | 27½%             |
| 598 Brass band instruments; parts of pianofortes and parts of<br>organs; and bagpipes. ....   |        | 22½%             |
| 603 Fur skins, wholly or partially dressed, n. o. p. ....   |        | 15%              |
| 604 Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo,<br>alligator, all leathers, all furs, tanned, glazed or dyed, when<br>finished than tanned, n. o. p.; harness leather, and chamois skin. ....  |        | 15%              |
| 610 Boots, shoes, slippers and soles of any material, n. o. p. ....   |        | 27½%             |
| 618 Rubber cement and all manufactures of india-rubber and<br>gutta-percha, n. o. p. ....   |        | 25%              |
| 622 Trunks, valises, boxes, trunks, bags, and<br>baskets of all kinds, n. o. p. ....  |        | 27½%             |
| 623 Musical instrument cases and fancy cases or boxes of all<br>kinds, portfolios and fancy writing desks, satchels, reticules,<br>card cases, purses, pocket books, flybooks and parts thereof. ....   |        | 30%              |
| 624 Bead ornaments, and ornaments of alabaster, spar, amber,<br>coral or composition; fans, dolls and toys of all kinds;<br>statues and statuettes of any material. ....  |        | 27½%             |
| 627 Gloves and mitts, of all kinds. ....  |        | 30%              |
| 628 Braes or suspenders, and finished parts thereof. ....   |        | 30%              |
| 630 Boot, shoe, shirt and sock laces of any material. ....  |        | 27½%             |
| 631 Hatters, their retail dealers, and makers of hats, and<br>634 Frathers and manufacturers of feathers, n. o. p.; archaic feathers,<br>fruits, grains, leaves and flowers suitable for ornamenting hats. ....   |        | 27½%             |
| 637 Corset cases, busks, blanks and steels, and covered corset wires,<br>cut to lengths, tipped or untipped; reel, rattan and horn,<br>covered. ....  |        | 30%              |
| 647 Jewellery of any material, for the ornament of the person, n. o. p. ....  |        | 30%              |
| 648 Precious stones and imitations thereof, not mounted or set; and<br>pearls and imitations thereof, pierced, silk, strung or not,<br>but not set or mounted. ....   |        | 10%              |
| 651 Buttons of all kinds, except of wood, n. o. p., including recog-<br>nition buttons, and cuff or collar buttons. ....  |        | 30%              |
| 652 Combs for dress and toilet, including mane combs, of all kinds. ....  |        | 25%              |
| 653 Brushes of all kinds. ....  |        | 25%              |
| 657 Lead pencils, pens, penholders and rulers of all kinds. ....  |        | 25%              |
| 656 Tobacco pipes of all kinds, pipe smokers, cigar and cigarette<br>cases, cigar and cigarette holders, and cases for the same;<br>smokers' sets and cases thereof, and tobacco pouches. ....  |        | 32½%             |
| 657 Magic lanterns and slides thereof, philosophical, photographic,<br>mathematical and optical instruments, n. o. p., cyclometers<br>and pedometers, and tape lines of any material. ....  |        | 22½%             |
| 710 Coverings, inside and outside, used in covering or holding goods<br>imported thereinto. ....  |        | See item         |
| 711 All goods not enumerated in this schedule as subject to any<br>other rate of duty, and not otherwise declared free of duty,<br>and not being goods the importation whereof is by law prohibited. ....   |        | 17½%             |

NOTE 1.—Articles in *italics* are those on which duties are identical in the General and Intermediate Tariff.

NOTE 2.—Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

NOTE 3.—The numbers of the tariff items have reference to the present Canadian tariff.

NOTE 4.—The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

#### SCHEDULE NO. 2.

*Italian goods to be admitted into Canada at Intermediate Customs Tariff rates.*

| No. of the<br>Canadian<br>Tariff.   | Goods.           | Duties.<br>\$ c. |
|---|------------------|------------------|
| 67 Macaroni and vermicelli. ....  | per 100 lbs.     | 1 00             |
| 68 Tomatoes and other vegetables, involving coru and baked<br>beans, in cans or other air-tight packages, n. o. p., the weight<br>of the cans or other packages to be included in the weight<br>for duty. ....  | per lb.          | 0 01½            |
| 152 Lion fruit and other fruit syrups and fruit juices, n. o. p. ....   |                  | 17½%             |
| Ex 163 Wines of the fresh grape of all kinds, not sparkling,<br>containing 26% or less of proof spirit, whether imported in wood<br>or in bottles. ....   | per gall.        | 0 25             |
| And in addition thereto, for each degree of strength in excess<br>of 26% of proof spirit until the strength reaches 40% of proof spirit.<br>Provided that six quart bottles, or twelve pint bottles, shall be<br>held to contain a gallon for duty purposes under this item.        |                  | 0 03             |
| 165 Champagne and all other sparkling wines:—<br>(a) in bottles containing each not more than a quart but<br>more than a pint (old wine measure). ....  | per doz. bottles | 3 30             |
| (b) in bottles containing not more than a pint each, but<br>more than one-half pint (old wine measure) per doz. bottles. ....   |                  | 1 65             |
| (c) in bottles containing one-half pint each or less. ....  |                  | 0 82             |
| (d) in bottles containing over one quart each (old wine<br>measure). ....   | per gall.        | 1 50             |
| 230 Castile soap. ....  | per lb.          | 0 01             |
| 233 Poindees, French or flower odours, preserved in fat or for the<br>purpose of conserving the odours of flowers which do not<br>bear the heat of distillation, when imported in tins of not less<br>than 16 lbs. each. ....   |                  | 12½%             |
| 264 Essential oils, n. o. p. ....   |                  | 17½%             |
| 326 White and cream coloured laces, of cotton or linen,<br>not exceeding in weight 6 oz. to the sq. yard, when imported<br>in the grey or unfinished state for the purpose of being dyed<br>or finished in Canada, under regulations prescribed by the<br>Minister of Customs. .... |                  | 22½%             |
| 678 Church vestments of any material. ....  |                  | 27½%             |
| 681 Velvets, velveteens, silk velvets, plush and silk fabrics. ....   |                  | 27½%             |
| 682 Ribbons of all kinds and materials. ....  |                  | 32½%             |
| 683 Manufactures of silk, or of which silk is the component part<br>of chief value, n. o. p. ....   |                  | 35%              |
| Ex 697 Musical instruments of all kinds, n. o. p. (not including<br>pianosortes and organs) and finished parts thereof, including cylinders<br>and records thereof. ....  |                  | 27½%             |
| 698 Brass band instruments; parts of pianofortes and parts of<br>organs; and bagpipes. ....   |                  | 22½%             |
| 624 Bead ornaments, and ornaments of alabaster, spar, amber,<br>coral or composition; fans, dolls and toys of all kinds;<br>statues and statuettes of any material. ....  |                  | 27½%             |
| Ex 627 Gloves, duo k'd. ....  |                  | 30%              |

Abbreviation: n. o. p. means "not otherwise provided for" elsewhere in the Canadian tariff.

The term "Ex" in the case of the number of an item means a part of the item to which the number refers.

\* The words "this schedule" refer to the Canadian customs tariff now in force.

## BRITISH NORTH AMERICA

### NEWFOUNDLAND

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# MONEY, WEIGHTS AND MEASURES. 1 dollar (100 cents).

Weights and measures same as Great Britain.

For list of goods exempt from duty, see end of Tariff.

An Act for granting to His Majesty certain duties on goods, wares and merchandise, imported into the Colony and its dependencies.

(Cap. 8, 3 Ed. VII. Passed 14th June, 1905.)

Enacted by the Governor, the Legislative Council and House of Assembly, in Legislative session convened, as follows:—

- 1 This Act may be cited as "The Revenue Act, 1905."
- 2 In this Act unless the context otherwise requires:—
  - (a) The initials "N. E. S." represent and have the meaning of the words "not elsewhere specified."
  - (b) The initials "N. O. P." represent and have the meaning of the words "not otherwise provided."
  - (c) The expression "gall," or "gallon" means an imperial gallon.
  - (d) The expression "ton" means 2240 lbs. avoirdupois, except where otherwise defined.
  - (e) The letters "cwt." mean 112 lbs. avoirdupois.
  - (f) The letters "cbl." mean 112 lbs. avoirdupois.
  - (g) The letter "M" means 1000.
  - (h) The expression "proof" or "proof-spirits" when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the said spirits and water appear at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.
- 3 Subject to the provisions of this Act and to the requirements of "The Customs Act, 1898 to 1905," there shall be levied, collected and paid upon all goods enumerated or referred to not enumerated in Schedule A to this Act the several rates of duties of Customs set forth and described in the said schedule and under apposite to each item respectively or charged thereon as not enumerated, when such goods are imported into this Colony or taken out of warehouse for consumption thereon.
- 4 Subject to the same provisions and to the further conditions contained in Schedule B to this Act, all goods enumerated in the said schedule B may be imported into this Colony or may be taken out of warehouse for consumption in this Colony without the payment of any duties thereon.
- 5 The importation into this Colony of any goods enumerated, described or referred to in Schedule C to this Act, is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing such prohibited goods, or causing them or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.
- 6 Subject to the provisions of this Act and to the requirements of "The Customs Act, 1898 to 1905," there shall be levied, collected and paid upon all goods enumerated in Schedule D to this Act the several rates of duties set forth and described in the said Schedule and set opposite to each item respectively.

7 There shall be allowed to any regular printer a drawback to the amount of any duties that may have been paid on any paper actually printed upon in the Colony, and of fifty per centum of any duties that may have been paid on any paper bags or sacks, labels of all kinds, shipping, price or other tags, and tickets of all kinds actually printed upon in this Colony, upon the production of affidavits satisfactory to the Minister of Finance and Customs, setting forth the amount of duties which have been paid thereon, and that the said paper bags, sacks, labels, tags, tickets have been actually and bona fide printed upon in this Colony.

8 There shall be allowed a drawback upon biscuit manufactured in this Colony from flour imported, on which duty has been paid at the Customs, when such biscuit shall be exported from this Colony, at the rate of seventeen cents per hundred weight of biscuits exported, as aforesaid; Provided that such drawback shall not be allowed on any quantity of biscuit so exported at any one time less than ten bags.

9 There shall be allowed a drawback equal to the amount of the duty paid upon all sugar which shall be used in manufactured articles which shall be exported from this Colony. Such drawback shall be paid upon the exportation of such articles under rules and regulations to be made by the Governor in Council.

10 Upon all ale, porter, bavian or botanic beer, manufactured in this Colony, and upon which the duty hereinbefore imposed shall have been paid, and which may be exported from this Colony, there shall be paid to the exporter thereof the sum of one cent per gallon by way of drawback, upon conformity with the requisition of the Governor in Council.

11 There shall be a drawback allowed on all native berries exported if packed in 1 lb. cans, 20 cents per 36 lbs.; if packed in 2 lb. cans, 16 cents per 36 lbs.; if packed in larger cans, 10 cents per 36 lbs.; there shall also be a drawback allowed on all herring and edible fish, except lobsters, when packed in 1 lb. cans, 10 cents per 36 lbs.; when packed in 1 lb. cans and over, 20 cents per 36 lbs.

12 There shall be a drawback allowed on all native edible fish, when packed in quarters or halves (sardine cans), of 35 cents per 100 lbs. of fish exported.

13 It shall be lawful for the Governor in Council to remit the whole or any portion of the duties imposed by this Act upon port or other wines, currents and sultana raisins, or other articles imported from the country of production into this Colony, when it shall appear to him that the duty on colfish, the product of the Colony, imported into such country, has been or will be reciprocally remitted.

14 There shall be a drawback, equal to the amount of duty paid, allowed on packages for the export of col-liver oil, under rules and regulations to be made by the Governor in Council.

15 There shall be a drawback allowed of all the duty paid upon manufactured calico, and of one-third of the duty paid upon calico used in the bleaching calico, and of one-third of the duty paid upon calico used in the manufacture thereof, under regulations to be made by the Governor in Council.

16 The duty hereinbefore provided to be levied upon fish is subject to the following proviso, namely: Provided that the Governor may, by proclamation published in the *Royal Gazette*, remit, as he may deem equitable, the whole or any part of the duty imposed on fish imported into



this Colony from countries making such changes or reduction in their tariff with respect to fish, the produce of fish, or other articles exported from this Colony to such countries.

16 In addition to the duties hereinbefore provided to be raised, levied, collected and paid on goods, wares and merchandise imported into this Colony from countries the fishermen of which are entitled to the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, and in which no duty is or hereafter shall be levied upon or the produce of the fisheries, exported from this Colony or its dependencies to such countries, the following rates, viz.: Flour or barley, 75 cents; pork per barrel, 75 cents; butter per lb., 75 cents; tobacco per 100 lbs., 50 cents; kerosene oil, per 50 cents; corn meal per barrel, 25 cents; oats per bushel, 25 cents; potatoes per bushel, 25 cents; turnips per bushel, 25 cents; cabbages per dozen heads, 40 cents; unenumerated vegetables *ad val.*, 30 percent. Provided always, that the Governor in Council may, at any time when it shall be made to appear to him to be for the interest of this Colony, by proclamation to be published in the *Royal Gazette*, suspend the operation of the clause for a limited period, the duration of such period to be stated in the said proclamation, in respect of all or any of the above-mentioned articles.

17 In case of any country now imposing, or which may hereafter impose, an import duty on herrings exported from this Colony and imported into such country, the Governor in Council may, at any time when it shall be made to appear to him to be for the interest of this Colony, by proclamation to be published in the *Royal Gazette*, suspend the operation of the clause for a limited period, the duration of such period to be stated in the said proclamation, in respect of all or any of the above-mentioned articles.

18 It shall be lawful for the Governor in Council to direct the appropriation of the duties collected on coal in the port of St. John's to the St. John's Municipal Council, and in the case of Harbor Grace, Carbonear, Placentia and Bell Island, at which places duties are at present collected on coal imported for domestic and other purposes, it shall be lawful for the Governor in Council to appropriate the duties collected on coal at such places to the St. John's Municipal Council, and in the case of Harbor Grace, Carbonear, Placentia and Bell Island, such an amount as will be in the opinion of the Governor in Council be equal to the whole of the duties collected at the said place on coal imported and used for domestic purposes; the said amounts shall be paid to the St. John's Municipal Council by the Governor in Council for the use of said towns respectively.

19 At the time of entering neat cattle, subject to an *ad valorem* duty by this Act, the importer or known agent thereof shall, at the time of such entry, pay a sum as duty to be calculated upon the valuation of forty dollars for each of such cattle: Provided always, that within four teen days after the landing of such cattle the importer or his authorized agent shall, if, at the meantime the same shall have been realized by public auction or private sale, produce the original account bill thereon, and answer all such questions respecting the same as the Minister of Finance and Customs, Assistant Collector, or other proper officer, may propose, on oath (if required), which oath the importer or his authorized agent shall be bound to take; and if, after examination, it shall appear to the Minister of Finance and Customs, Assistant Collector, or other proper officer, that the amount of value exceeds the amount for which the said cattle were first entered, the importer or known agent shall then pay by post entry the amount of duty that may exceed the original duty paid on the same; or if the value should be less, the surplus duty received shall be returned by the Minister of Finance and Customs, Assistant Collector, or other proper officer, and if such importer or known agent shall refuse to produce the account sales at the time aforesaid, or produce any other than the true account, or alter the same, or refuse to answer upon oath such questions as aforesaid, or to answer them truly, or to pay the additional duty (if any) due as aforesaid, such importer or known agent shall forfeit in any case, as aforesaid, such sum as may be determined by the Minister of Finance and Customs, Assistant Collector, or other proper officer, not to exceed four hundred dollars; and should the said cattle not have been disposed of within the time aforesaid, or appraised as hereinafter provided, the duty already paid upon them shall be detained, and deemed to be true duty: Provided also, that one day's notice in writing of the time of the intended sale at auction, or to the Minister of Finance and Customs, Assistant Collector, or other proper officer, shall be given to the Minister of Finance and Customs, Assistant Collector, or other proper officer; and should the said cattle be imported for immediate sale, the duty payable thereon shall be ascertained at the time of landing by appraisement at their value in the place where imported, one appraiser to be appointed by the Minister of Finance and Customs, Assistant Collector, or other proper officer, and one by the importer or his authorized agent, and should the said parties disagree, they shall appoint a third appraiser, the appraisement of any two of whom shall be final and binding; and in the event of said importer or agent neglecting to appoint an appraiser at the time aforesaid, the Minister of Finance and Customs, Assistant Collector, or other proper officer, may, if so refusing or appointing an appraiser at the time aforesaid, or other proper officer, to appoint an appraiser to act for the said importer, by whose appraisement, with the other or others aforesaid, the said importer or agent shall be bound, and shall also be subject to the same regulations and penalties as hereinafter provided; or the said importer or agent shall, at the time of entry aforesaid, deposit with the Minister of Finance and Customs, Assistant Collector, or other proper officer aforesaid, the sum of six dollars to meet the expenses of appraisement aforesaid, any part of which said sum unexpended shall be returned to the said importer or known agent.

20 The duty imposed upon neat cattle by this Act shall be levied, collected and paid upon such cattle as appearing upon the production of the original account sales, when such sales shall have been sold, or upon the appraised value as hereinafter provided, after deducting the amount of freight of any such cattle in either case.

21 Coverings, inside and outside, used in covering or holding goods imported therewith shall be subject to the following provisions, viz.:

- Usual coverings, containing (a) goods only; usual coverings, except those capable of holding liquids, containing goods subject to a specific duty only, n.o.p. .... Free.
- Usual coverings containing goods subject to any *ad valorem* duty when not included in the invoice value of the goods they contain ..... 30%.
- Provided, that, in the case of goods containing goods subject to any *ad valorem* duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty *ad valorem* as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry;

(d) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty shall be charged with a duty of 30% *ad valorem*.

The value for duty of all coverings and receptacles shall be determined in manner to be prescribed by regulations made by the Minister of Finance and Customs.

(e) Provided further, that usual coverings designed for use other than for the *bona fide* transportation of goods they contain, shall be charged with the rate of duty to which the same would be subject if imported separately;

(f) Provided also, that the term "coverings" in this section shall include packing boxes, crates, cases, cartons, wrapping, covering, covering rope, twine, straw or other articles used in covering or holding goods imported therewith, and the labor and charges for packing such goods, subject to regulations made by the Minister of Finance and Customs.

22 All sums of money payable under this Act as duties, penalties, or forfeitures, shall be received, and are hereby declared to be in dollars and cents Newfoundland currency, and shall be received, taken and paid in such currency; and all such duties shall be paid and received according to imperial weights and measures by law established in this Colony; and in all such cases where such duties are imposed, according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity value.

23 The several duties imposed in Schedule A of this Act shall be paid by the importers of such articles respectively, and shall be collected and received by means of and under the regulations and penalties, and in the manner provided by any Act or Acts of the General Assembly of this Colony for collecting the revenue of this Colony and its Dependencies.

24 In the case of all wines, spirits or alcoholic liquors, subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the Minister of Finance and Customs directs; and in case of the relative strength of proof, the same shall be ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

25 All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall be the true name of such manufacturer, and the place where they are prepared, and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.

26 Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or carries by post, or otherwise, from this Colony, in his possession any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank, is correct or authentic, or the falsity of which is evidence and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the Court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

27 With respect to goods imported for manufacturing purposes that are admissible for such special purposes at a lower rate of duty than for other purposes, the importer, if he is not a resident of this Colony, shall be bound to declare, on oath, that he is not a resident of this Colony, and that he is not claiming such exemption from duty, or proportionate exemption from duty shall make and subscribe to the following affidavit or affirmation before the Collector of Customs at the port of entry, or before a Notary Public or a Commissioner for taking affidavits:

"I, *(name of importer)*, of *(place of residence)*, do hereby declare (and I affirm) that such *(name of the goods or articles)* are imported by me for the manufacture of *(names of the goods to be manufactured)* in my own factory, situate at *(name of place)* and I do hereby declare that the same will be used for any purpose or disposed of until so manufactured."

28 Whenever the Governor in Council has reason to believe that with regard to any article of commerce there exists any trust, combination, association, or agreement of any kind among manufacturers, or articles or dealers thereof to unduly restrict the sale of such article, or articles or dealers thereof to unduly restrict the sale of such article, or to unduly promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor in Council may commission or empower any Judge of the Supreme Court to inquire in a summary way into and report to the Governor in Council whether such trust, combination, association or agreement exists.

(1) The Judge may compel the attendance of witnesses and examine them under oath, and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Council for the purposes of such inquiry;

(3) If the Judge reports that such trust, combination, association or agreement exists, and if it is found that the Governor in Council that such trust, combination, association or agreement is facilitated by the duties of Customs imposed on a like article when imported, then the Governor in Council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such article.

29 Whenever it is made to appear to the Governor in Council that it is desirable for the purpose of promoting the importation of potatoes for seed, to abrogate or reduce the duty upon potatoes for such purpose, it shall be lawful for the Governor in Council by Order published in the *Royal Gazette* to abrogate or reduce such duty.

30 Upon the importation of such goods a rebate of the duty paid shall be allowed to the supplier upon the production to the Assistant Collector of the necessary evidence.

31 The duties on coal imported into any port or place in this Colony other than St. John's, Harbor Grace, Carbonear, Placentia and Bell Island shall be remitted and such coal allowed free entry upon the production to the Collector or other proper officer by the importer of a satisfactory affidavit setting forth that such coal is intended exclusively for domestic use; and on such importer entering into a sufficient bond with sureties that such coal or any part thereof shall not be sold or used for other than domestic purposes.

32 Upon the survey, by an authorized surveyor, of lumber imported into this Colony for ascertaining the quantity therein upon which duty is to be collected, the surveyor shall furnish to the Customs House a certificate setting forth that he has surveyed a cargo of lumber imported, and a certain slip, stating name and number of the vessel, the date of arrival, particulars of the cargo, the kind of wood, the kind and description of the board, plank (dressed or undressed), timber, laths or shingles as may constitute such cargo; such certificate of survey must be delivered

to the proper officer of Customs twenty-four hours after the landing of the cargo, under a penalty of twenty dollars, to be collected in a summary manner upon complaint before a Justice of the Peace. For every certificate of survey granted by the authorized surveyor, he shall be entitled to receive the sum of fifty cents.

33 On such articles of machinery, implements or materials as are necessary to the initiation and installation of any manufacture or industry in this Colony, or in connection therewith and used therein, there shall be levied and collected such less duties than the rate prescribed as to the Importation in Council may from time to time be fixed in Council: Provided that such Order may prescribe such conditions and regulations concerning the said importations as he may deem wise.

34 Upon oleomargarine, butterine, or similar substitutes for butter, and upon tobacco, imported into this Colony, being reported at the Custom House and before being entered for consumption, the packages in which such article is contained shall be stamped or marked by a Customs officer with the name of the article or with some distinguishing mark.

35 The importation of any such article into consumption before the package containing it is marked as aforesaid is hereby prohibited, and any such goods as imported shall become forfeited to the Crown, and may be sold by a Customs officer and sold at the Minister of Finance and Customs, with the proceeds being paid to the informer and seizing officer, one moiety to each, the other half being paid to the consolidated revenue.

36 It shall be unlawful to manufacture oleomargarine, butterine, or a similar substitute for butter, or to manufacture tobacco, cigars and cigarettes, and to export the same, without the license of the Minister of Finance and Customs, who may grant such license, upon application, without charge to the applicant.

37 Each factory of oleomargarine, butterine and similar substitutes for butter, or of tobacco, cigars and cigarettes, shall be, for the purposes hereinafter stated, a bonded warehouse; the products manufactured in such factory for the purposes hereinafter stated, shall be under the control of the Minister of Finance and Customs, and such officers as he may appoint, from the time of its production in the factory until the packages containing it have been duly stamped or marked and the excise duty paid thereon.

38 It shall be unlawful for any person to take from such factory, or from the part of the factory under the control of the officer aforesaid, any product of the factory not contained in packages marked or stamped by the excise officer with the name of the article or with some other stamp or mark whereby the product of the factory may be distinguished, except by permission of the Minister of Finance and Customs.

39 The excise duty levied and collected upon oleomargarine, butterine, or similar compounds, and upon tobacco, cigars and cigarettes, shall be paid in advance from time to time to the Minister of Finance and Customs, or such persons as he may appoint, before a permit shall be granted for the entry of such products into consumption; the excise duty so collected being from time to time paid into the consolidated revenue.

40 Any violation of the foregoing provisions relating to excise, complaint may be made before a Shipwreck Magistrate or two Justices of the Peace, and the offender, upon conviction, shall be liable to a penalty not exceeding five hundred dollars, or, in default of the payment thereof, to imprisonment for a period not exceeding six months. If the person convicted be the holder of a license, or if it be proven that he was a party to the offence, his license shall be forfeited, and he shall thenceforth be incapable of procuring a license.

41 All articles and ingredients, except butter, imported into bond for use and to be used in the manufacture of tobacco, cigars, cigarettes, butterine, oleomargarine, or similar compounds, shall be admitted free of duty under regulations to be made in Council.

42 The Revenue Act, 1901, and the Acts 2 Ed. VII., cap. 26, 3 Ed. VII., cap. 15, 4 Ed. VII., cap. 18, in amendment thereof, are hereby repealed, and shall be deemed to have been repealed on this sixth day of June, one thousand nine hundred and five: Provided always, that all bonds given and payments made under the said Acts or any of them are hereby confirmed and made valid.

43 This Act shall be held to have come into operation on the sixth day of June, one thousand nine hundred and five, at the hour of 9.30 a.m.

#### CUSTOMS REGULATIONS AS TO INVOICES.

Every invoice of goods imported shall be certified in writing as correct by the person, firm or corporation consigning the goods, and shall show the actual value of the goods in the currency of the country whence the goods have been exported, and the quality and description of such goods, and the marks and numbers on the packages, in such a manner as to indicate the quantities and values of the articles comprised in each exportation package.

#### FORM 6.

DECLARATION prescribed to be made by an owner, or exporter, not resident in this Colony, before the collector or the mayor or other chief municipal officer at the place in the United Kingdom, or other place in His Majesty's Possession or Dominion, to which the goods are shipped, to the effect (the name of party subscribing to this declaration), of (city, or town and country), do solemnly and truly declare that I am a member of the firm of (giving the name of the firm when the shipment is made by a firm), or an officer, director or manager of (giving the name of the corporation when the shipment is made by a corporation), the owner of the goods shipped on consignment to (name of consignee), at (name of place) in Newfoundland, and described in the annexed invoice; that the said is a complete and true invoice of all the goods included in this shipment; that the said goods are properly described in the said invoice; that there is included and specified in the said invoice the true value of all such goods, in free and open market of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Newfoundland; if prior to their shipment to Newfoundland the said goods, or any of them, have been sold to any person or firm or corporation in Newfoundland, that such sale truly and fairly represents the price at which the goods were actually charged or intended to be charged to such person, or firm, or corporation, for the said goods as in condition packed ready for shipment at the place whence bound for export and consigned to the importer in Newfoundland.

After deducting just such ocean freight, from place of shipment direct to Newfoundland, and Newfoundland and inland charges and expenses as are included in the price of the goods sold as aforesaid; if prior to their shipment to Newfoundland the said goods, or any of them, have not been sold to any person, or firm, or corporation in Newfoundland, that the said invoice contains just and faithful valuation of such goods at their fair market value when sold for home consumption in the principal markets of the country whence the same are exported directly to Newfoundland; and that such fair market value is the price at which the said goods are freely offered for sale in like quantity and conditions by me or my agent therein to private persons in said markets in the ordinary course of

trade at the usual credit without any discount or deduction for cash, or on account of any drawback or bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or any special consideration whatever; or that if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and that no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

Declared before me at

this day of 19

FORM 11.

DECLARATION prescribed for invoices of merchandise sold to importers in Newfoundland and Labrador, to be signed by a partner, official or employee of the exporter, having knowledge of the facts certified to and to be written, printed or stamped on the face or back of the invoice.

1, the undersigned, do hereby certify as follows:—

(1) That I am the exporter of the goods in the written invoice mentioned or described; (2) That the said invoice is in all respects correct and true; (3) That the said invoice contains a full and true statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Newfoundland and Labrador, and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Newfoundland, without any discount or deduction for cash, on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and (6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, composition, or in any manner whatsoever other than is shown in the said invoice.

Dated at

this day of 19

Exporter.

No invoice will be accepted at the Customs unless the declarations, provided for by the Governor in Council, are attached thereto.

#### SCHEDULE A.

Goods subject to duty.

| Tariff No. | Articles.  | Dols. Cts. |
|------------|--|------------|
|            | To the following rates must be added a surtax of 10% of the duty.  |            |
| 1          | Aerated waters of all descriptions, and non-alcoholic drinks, not to include natural mineral waters  | 40%        |
| 2          | Acids, ummiatic and nitric, and all mixed or other acids, n.e.s.; sulphuric ether, chloroform and solutions of peroxide of hydrogen; creosene, chloro di nitro, benzoate, and other acids or essences                    | 35%        |
| 3          | Alc. port and brandy   | 0 80       |
|            | When imported in bottles, six repeated quarts or twelve repeated pints shall be held to contain one gallon, and so for any larger or smaller bottle or flask that may be imported.                                       |            |
| 4          | Anchovies, sardines, cysters, clams, salmon, lobsters, and all fish prepared, preserved or packed in oil otherwise, n.e.s.; fish smoked or boneless, n.o.p., and all other articles the product of the fisheries, n.o.p. | 35%        |
| 5          | Animals living, viz.: Oxen, cows, bulls, horses, mares, foals and other draft animals, n.e.s.  | 20%        |
|            | Calves, pigs and sheep   | 1 00       |
|            | Pigs (under three months of age) and lambs   | 0 50       |
| 6          | Apples   | 0 60       |
| 7          | Do, dried  | 0 02       |
| 8          | Asbestos, and manufactures thereof   | 35%        |
| 9          | Articles imported for sale for dressing purposes   | 10%        |
| 10         | Baths, tubs and washstands, of earthenware, stone, cement or clay, or of other material, n.e.s.  | 40%        |
| 11         | Beans  | 0 00       |
| 12         | Beltting of leather, or other material for machinery, including straps   | 10%        |
| 13         | Bicycles and bicycles, and parts thereof   | 40%        |
| 14         | Billiard tables and bagatelle boards and tables, cues, balls, cue racks, cue tips and billiard chalk   | 40%        |
| 15         | Biscuits, viz.: The known as ships' biscuits   | 0 10       |
|            | Soda water, butter, and pilot, and any biscuits of description not sweetened   | 0 02       |
|            | Biscuits and bread, n.e.s.   | 40%        |
| 17         | Blocks for ships, and block sheaves, n.e.s.  | 40%        |
| 18         | Bricks for ships, and block sheaves of galvanized iron, n.o.p.   | 30%        |
|            | Brick, stock or common   | 2 60       |
|            | Facing and fire  | 30%        |
| 19         | Brin, known as bread-bag brin, when imported by local manufacturers, which to enclose their manufactures   | 10%        |
| 20         | Brown and whisks of corn   | 20%        |
| 21         | Broom handles  | 0 02       |
| 22         | Brushes  | 40%        |
| 23         | Butter   | 0 03       |
| 24         | Butterine, oleomargarine, and other similar substitutes for butter   | 0 03       |
| 25         | Cabbages   | 0 01       |
|            | 1st May to 31st July, both inclusive   | 0 00       |
|            | 1st August to 30th April, both inclusive   | 0 01       |



| No. | Articles.   | Dols. Cts. | No. | Articles.   | Dols. Cts. |
|-----|---|------------|-----|---|------------|
| 26  | Cabinet wares, viz.:<br>House, office, cabinet or store furniture of wood, iron or other material, in parts or finished; blinds of wood, metal or other material, not textile or paper, window shades or blind rollers, window cornices and cornice poles of all kinds; show-cases and metal parts thereof.         | 40 07      | 61  | Cork, corkwood, stoppers for bottles, canvas and glass bungs for fishing nets.  | 10 00      |
| 27  | Cake, n.e.s.  | 0 07       | 62  | Cotton fabrics of every description, and manufactures and productions of cotton, n.e.s.   | 35 00      |
| 28  | Candle, n.e.s.  | 0 03       | 63  | Dry goods, viz.:<br>Blankets, quilts, counterpanes and other bed covers, n.e.s.; carpeting, rugs, mats and matting of cocoas, straw, hemp or jute, turkish or imitation turkish, and carpets or carpeting, and rugs and mats of all kinds, and floor, shelf, sheets and sheeting quilts, towels and towelling, like articles of linen or cotton, of linen and cotton combined, made up or not, n.e.s.; art muslins and cretonnes; fabrics or clothing which have been exported to be dyed, cleaned, altered, or made up, when re-imported; gloves and mitts of all kinds, n.e.s.; shawls of all kinds; railway travelling rugs, and lap blankets of all kinds; muslin and parusols of every description; bonnets or sunsiders; woven or knitted shirts and drawers; carigan jackets and gurnseys; socks and stockings of all kinds, n.e.s.; manufactures of hemp, flax or jute, n.e.s., or flax, hemp and jute combined, n.e.s., and bags or sacks made up of jute, hemp, linen or cotton, including sealless bags. | 35 00      |
| 29  | Ships and other vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and appurtenances, n.e.s.   | 5 00       | 54  | Diving apparatus.   | 10 00      |
| 30  | Cans, imported in a manufactured state for putting up hermetically sealed goods, including the packages or cases in which they are imported.  | 40 00      | 55  | Dories and dory cars.   | 20 00      |
| 31  | Canvas of hemp, cotton or flax, known as duck and upwards, no canvas of the weight of 6ozs. cotton duck and upwards, not including cotton drill.  | 5 00       | 56  | Drain pipes, sewer pipes, chimney linings or vents, chimney tops and inverted bowls (glazed or unglazed), earthenware tiles, stove linings, and manufactures of earthenware, and crocks, and demijohns of stoneware or earthenware.   | 30 00      |
|     | When under the weight of 6ozs. of cotton duck.  | 3 1/2      | 57  | Eggs.   | doz 0 05   |
| 32  | Carriages, viz.:<br>Carriages, express and other waggon, buggies, carts and sleighs, n.e.s., when imported at the port of shipment not more than 50 dols. each.   | 10 00      | 58  | Explosives, viz.:<br>Cannon, musket, rifle, gun, and sporting powder, camiser powder, giant powder, nitro and other explosives, n.e.s.  | 35 00      |
|     | When costing more than 50 dols. each, but not exceeding 100 dols.   | 20 00      | 59  | Fancy wares, viz.:<br>Fancy writing desks, fancy cases for jewellery, silver ware, watches, plate ware, and cutlery; glove, handkerchief and collar boxes and cases; brush or toilet cases, and all fancy cases for toilet articles; fancy articles of metal, faience, dolls and toys of all kinds, including children's sleds and carriages; ornaments of alabaster, spar, amber, terra cotta or composition; statuettes, head ornaments and paper mache ware; hammocks, lawn tennis nets, sportsmen's fish nets and other articles made up of twine, and n.e.s.; magic lanterns and slides thereto; photographic, mathematical and optical instruments, n.e.s.; cyclometers, pedometers, tapes of any material and photographic dry plates.   | 30 00      |
|     | Costing over 100 dols. each.  | 40 00      | 60  | Feathers.   | 0 07       |
|     | Carriage, wagon, buggy, lease or express boiler, purchases, gears, hoods, parts or seats, made up or part made up; malleable sent irons, and other malleable carriage parts, steel tyres, sleigh runners, n.e.s., steps or step rails.  | 50 00      | 61  | Findings for boots and shoes, viz.:<br>Counter, gait, putters, heel plates and crimp irons, eyelets and boot hooks.   | 25 00      |
|     | Rubber tyres for carriages and moss for stuffing carriages when imported by manufacturers of carriages.   | 20 00      | 62  | Fireworks of all kinds, including torpedoes and fire crackers.  | 40 00      |
|     | Wheel-barrows, hand-barrows, stand-carts, trucks, trollies or samsons.  | 75 00      | 63  | Flagstones and all other building stone, and flagstones (freestone, sandstone and all building stone not hammered or dressed, n.e.s.; and marble, granite, and freestone, sawn only, n.e.s.; and marble and granite, rough and not hammered or dressed.   | 35 00      |
|     | Wheels, ready-made or part made, that is, with spokes in hubs.  | 35 00      | 64  | Flannels, serges, n.e.s.; swanskins and kerseys.  | 35 00      |
|     | Wheels for vehicles and carriages, over 14 in. wooden rim for wheels, all sizes; carriage shafts, not trimmed; hubs for carriage wheels, or blocks to make such hubs, up to 8 in. in diameter.  | 30 00      | 65  | Forgings of iron or steel, of every shape or size, or in whatever state of manufacture.   | 30 00      |
|     | Wheels spokes for vehicles and carriages, over 14 in. carriage shafts, trimmed or part trimmed, over 1 in. in diameter, or blocks to make such hubs, over 8 ins. in diameter.   | 50 00      |     | When weighing under 5 cwt. and over 60 lbs., n.e.s.   | 30 00      |
|     | Whitewood, basswood, ash and hickory, not planed or dressed, when imported by blockmakers, wheelwrights and carriage builders to be manufactured by them.   | 0 02       |     | 5 cwt. and over.  | 10 00      |
|     | Bows for hands, springs, stumps, shafts and tips, swing blades, stumpy blades, stumpy blades and shafts, swing rings and plates, spring shackles, felloe plates, axle boxes, spring steel; carriage trimmings, such as tufts, tacks, whip sockets, lace, shaft tips, swing ends, silver beading and carriage lamps. | 30 00      | 66  | Freestone, marble, and granite, n.e.s., and all manufactures of marble, freestone, or granite, n.e.s.   | 50 00      |
| 33  | Casks, viz.:<br>Empty (secondhand), 45 gallons and under.   | 0 50       | 67  | Fruits, viz.:<br>Oranges, lemons, limes, grapes, peaches, pears, blackberries, gooseberries, strawberries, raspberries, plums, cherries, quinces, damsons, bananas, plantains, pineapples, pomegranates, guava, mangoes, shadblows, and other green fruits; and fruit pulp when imported by tank to be used in the manufacture of fruit preserves.  | 15 00      |
|     | Empty (secondhand), over 45 gallons.  | 1 50       |     | Dried raisins, currants, prunes, apricots, dates, nectarines, candied peel, citron, figs, and other dried, candied, or desiccated fruits.   | 0 03       |
|     | In which dry goods are imported which are capable of containing or being made to contain liquids.   | 1 40       |     | Fruits in air-tight cans or other packages, including preserved ginger.   | 40 00      |
|     | Herring barrels.  | 60 00      | 68  | Fur gloves, mitts, coats, jackets, capes, hats, caps, muffs, stoles, robes, and all other manufactures of fur.  | 45 00      |
|     | All other empty casks, n.e.s.   | 0 25       | 69  | Glassware, viz.:<br>Common colorless window glass.  | 30 00      |
| 34  | Casks (secondhand), to make casks of 45 gallons and upwards.  | 120 00     |     | Empty bottles and other glassware, when used in bottling up or cooling manufactured by them.  | 5 00       |
|     | To make casks under 45 gallons.   | 1 50       |     | All other kinds of glass and glassware, n.e.s., including silvered glass (framed or not framed), spectacles and eyeglasses, and frames and metal parts thereof.   | 40 00      |
| 35  | Cast iron pipes.  | 35 00      | 70  | Gold, silver and aluminium leaf, Dutch or scaling metal leaf, brocade and bronze powders, and gold leaf.  | 35 00      |
| 36  | Cement, viz.: Portland, Roman and hydraulic.  | 25 00      | 71  | Grain, saw, scythe and other sharpening stones.   | 30 00      |
| 37  | Cheese.   | 0 03       | 72  | Groceries, viz.:<br>Buckwheat, buckwheat meal or flour, and flour of similar cereals, n.e.s.  | 0 01       |
| 38  | Chemicals, when imported by manufacturers of matches for manufacturing matches and patent fuels, when not composed partly of coal.  | 20 00      |     | Cocoa, shells and nibs, chocolate, and other pre-prepared portions of cocoa, n.e.s.   | 0 02       |
| 39  | Cheating guns of all kinds.   | 0 03       |     | Jelly powders, jelly tablet cakes' foot jelly, and such like preparations, n.e.s.; glucose; honey in the comb, or otherwise, and imitations thereof; lime juice, and other fruit syrups and fruit juices, n.e.s., and crystals and powders for making lemonade and similar beverages; apple, sugar, lemon, orange, grape and other essences of all kinds, n.e.s., and product of the sugar cane or beet, n.e.s., and all imitations thereof; canned poultry and game, extracts of meat, fluid beef (not medicated), borvill, borvill wine, and similar extracts, and soups; rolled oats, farina, corn flour, and  |            |
| 40  | Chickens, viz.:<br>Chick, dried, roasted or ground.   | 0 02       |     |   |            |
| 41  | China and porcelain ware, also earthenware and stoneware brown or colored, and Rockingham ware, white granite or ironstone ware, C.C., or cream colored ware, decorated, printed or sponged, and all earthenware, n.e.s.  | 40 00      |     |   |            |
| 42  | Clock and pendulum watches.   | 0 20       |     |   |            |
| 43  | Clocks, watches, watch glasses, clock and watch keys, clock and watch movements and parts.  | 35 00      |     |   |            |
| 44  | Coals known as Anthracite, when imported or brought into the port of St. John's.  | 1 00       |     |   |            |
| 45  | Coal, other description of (n.e.s.), when imported or brought into the port of St. John's.  | 0 70       |     |   |            |
|     | When imported or brought into any other port or place in this Colony.   | 0 60       |     |   |            |
| 46  | Coal-fish, hadcock, hake and ling, n.o.p.   | 0 15       |     |   |            |
| 47  | Coffee, green.  | 0 05       |     |   |            |
|     | Roasted or ground.  | 0 07       |     |   |            |
|     | Preparation or mixture to resemble coffee.  | 0 07       |     |   |            |
|     | Extracts of or substitutes of all kinds.  | 30 00      |     |   |            |
| 48  | Combs of all kinds, and curry combs.  | 30 00      |     |   |            |
| 49  | Confectioners' ornaments.   |            |     |   |            |
| 50  | Confectionery of all kinds, n.e.s., including gum arabic and gum tragacanth (when imported by confectioners), sweetened gums (excepting gums known as chewing gums), and pop corn.  | 6 50       |     |   |            |
|     | Confectionery when imported in fancy packages, including the value of the package.  | 40 00      |     |   |            |
| 51  | Corning of all kinds, n.e.s.  | 0 01       |     |   |            |
|     | Cord, line, window cords, and such like, when made.   | 40 00      |     |   |            |



| Tariff No. | Articles.  | Dols. Cts. | Tariff No. | Articles.  | Dols. Cts. |
|------------|--|------------|------------|--|------------|
|            | similar preparations of curale, n.e.s., when put up in packages of less weight than 28 lbs.; olive oil or salad oil, in bottles; rice and sago flour, sago and tapioca; spices of all kinds, ginger, nutmeg, sage, cayenne seed; laundry bluing of all kinds; starch, and all preparations having the quality of starch, n.e.s.; ground mustard and bicarbonate of soda; pickles, sauces and catsups, including soy; vegetables, in air-tight cans or similar packages; yeast cakes, compressed yeast and baking powders, and all groceries, n.e.s., <i>ad val.</i>  |            | 83         | Iron of all kinds, including advanced iron, in bolts, bars, strips, sheets, plates and pieces, <i>ad val.</i>  |            |
|            | Milk preserved or condensed or sterilized by heating, and other process, including weight of immediate coverings lb. 0 02  | 35%        | 84         | Iron and steel railway bars, or rails of any form, punched or not; iron or steel fittings for iron or steel pipe of every description, <i>ad val.</i>  | 10%        |
| 73         | Hair cloth of all kinds; hair, spring, and other mattresses; hair bolsters and pillows and felt (pressed), of all kinds <i>ad val.</i>   | 40%        | 85         | Iron or steel bridges, or parts thereof; iron or steel structural work, columns, girders, shapes or sections, to include outside coverings for buildings or steel or metal chimneys and ceiling coverings; iron or steel pipe or tubing, plain or galvanized, riveted, corrugated or otherwise specially manufactured, threaded and coupled or not, <i>ad val.</i>   | 30%        |
| 74         | Hats, caps, and bonnets, of any material, n.e.s., and of bonnet shapes, <i>ad val.</i>   | 40%        |            | Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, <i>ad val.</i>   | 20%        |
| 75         | Hardware, viz.:<br>(a) Adzes, axes, cleavers, hatchets, saws, wedges, sledges, hammers, crowbars, cut-downs, track tools, picks, and axes or poles for same, axe handles, anvils, vices, files and rasps, carpenter's rules, naillets or nails, augers, shovels and spades, of iron or steel, smiths' hammers, diamonds for glaziers' use, ice-saws, ice plungers, splitting sheath, sho., butchers', furriers', putty, glaziers' and put knives; edged tools of all kinds for hand or machine use, including shoe makers' <i>ad val.</i>  | 40%        | 86         | Jellies, jams and preserves, including the duty on ordinary corks and bottles, <i>1 reported lb. 0 05</i>  | 25%        |
|            | (b) Knives, shears, saws, and other cutting machines of all kinds; hand shears, and other cutting machines, of all kinds, cast iron hollow ware, tinned, enamelled or not; coal boxes, and scoops, coal shovels, fire irons of all kinds, safes and doors for vaults, strong-boxes, machines of all kinds; bird, parrot, squirrel and rat or mouse cages, of wire or other material; rat and mouse traps, cash registers, carpet sweepers, fire extinguishing machines; trawls, trawling spoons, fly hooks, slushers, floats and sportsmen's fishing bait, flies, and other anglers' requisites, n.e.s.; guns, rifles, including gas and air rifles, not including pistols; muskets, cannons, pistols, revolvers or other firearms; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.e.s.; bayonets, swords, fencing foils and masks, gun or pistol covers or cases, game bags, loading tools and cartridge boxes of all materials; slings of any material, frayed or not; letters of any material, for signs or similar use; bullies', cabinet makers', upholsters', and trunk-makers' hardware, including furniture springs, hinges and locks, n.e.s.; gas-meters, lead pipe, lead shot, and bullets, and all uses of all kinds; brass and copper balances, weighing beams and weights; brass and copper nails, tacks, rivets and bars or washers; brass pumps of all kinds, and garden or lawn sprinklers; brass and copper wire, plain, tinned or plated; bells and gongs and all manufactures of brass and copper, n.e.s.; wire of all kinds of metals, n.e.s.; wire cloth or woven wire and netting of brass, copper or steel; screws, commonly called "wood screws," of iron, steel, brass or other metal, plated or not, and machine and other screws, n.e.s.; wire rope, n.e.s.; iron or steel nuts, washers, rivets, n.e.s., and bolts with or without heads, nut bolts and hinge blanks, n.e.s.; telephone and telegraph instruments, electric and galvanic batteries; lamps, side lights, head lights, lanterns, chandeliers, gas, coal or other oil fixtures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shades holders; buckles of iron, steel, brass or copper, of all kinds, n.e.s. (not brass jewelry); slife shoes, n.e.s.; stereotypes, electrolytes, and collodions of newspaper columns, and bases for the same, composed wholly or partially of metal or celluloid, and matrices or copper shells for the same, n.e.s.; curling stones and fittings thereof; clothes wringers, clothes washers, and other washers for domestic use; gas or oil stoves; stove plates, stoves of all kinds, for coal or wood, or partsthereof; and all manufactures of metals, n.e.s., <i>ad val.</i> | 35%        | 87         | Jewellery of all kinds, including ornamental hat pins, hair pins, belt or other buckles, and similar ornamental articles, known as jewellery, n.e.s.; all manufactures of gold or silver, n.e.s.; and sterling or other silver ware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds; manufactures of Britannia metal, nickel silver, Nevada and German silver, not plated, and manufactures of aluminium, n.e.s., <i>ad val.</i>   | 40%        |
|            | (c) Anchors, grapnels, coil chain, coil chain links and chain shackles; tin, in sheets and blocks, and solder, n.e.s.; fish hooks, not including hooks or fly-hooks for anglers; lead, in bars and sheets; wire rope for rigging vessels; babbitt metal, type metal, phosphor tin and phosphor bronze, in blocks, bars, sheets and wire, n.e.s., patterns of brass, iron, steel or other metal, not being made <i>ad val.</i>  | 10%        | 88         | Knife brick, knife polish, and other metal polish, or compounds for polishing metal; lamp wicks; laundry bluing of all kinds; shoe blacking, dust-bane and similar cleansers; store polish and shoe dressing; washing soda (sodium carbonate) and caustic potash and lye, <i>ad val.</i>   | 35%        |
|            | (d) Fencing of iron or steel, <i>ad val.</i>   | 10%        |            | All ingreients used in the household, including blue, blue, shoe and stove polish, when imported by manufacturers (Act No. 15 of 1903), <i>ad val.</i>   | 25%        |
| 76         | Harness, including horseboots and saddlery of every description, <i>ad val.</i>  | 40%        | 89         | Lard, lard compound and similar substances, cottonseed and stearine of all kinds, n.e.s., <i>ad val.</i>   | 20%        |
|            | Harness findings, viz.:<br>Loops, blinkers, eyes or blinds, metallic and wood findings for harness-making, <i>ad val.</i>  | 25%        | 90         | Leather, known as "sole leather," <i>ad val.</i>   | 20%        |
| 77         | Hay, <i>ad val.</i>  | 3 40       |            | Rough, split, undressed leather, when imported by tanners for further dressing, <i>ad val.</i>   | 20%        |
| 78         | Herring, salmon, turbot, and mackerel, n.e.s., per lb. 1 00  |            |            | Rough, undressed leather, when imported by tanners for further dressing, <i>ad val.</i>  | 20%        |
| 79         | Hoop iron and steel strips for making hoops, n.e.s., including hoop iron and steel strips, punched, played or nosed, <i>ad val.</i>  | 5%         |            | Glove-grain, boot-grain, buff, split, imitation goat, polished pebble, and waxed calf leather, <i>ad val.</i>  | 30%        |
| 80         | Hops, <i>ad val.</i>   | 10%        |            | All other upper leathers*, and janned, patent or enamelled leather, <i>ad val.</i>   | 30%        |
| 81         | Indian or corn meal, when bolted or granulated, including duty on package, <i>ad val.</i>  | 0 20       |            | Harness leather, n.e.s.; chamois skins and morocco leather, n.e.s., <i>ad val.</i>   | 25%        |
| 82         | Indiarubber boots and shoes, and all manufactures in part or in whole of indiarubber or gutta percha; indiarubber clothing and clothing made waterproof with indiarubber or like substance; rubber or gutta percha hose, and cotton or linen hose, lined with gutta percha or indiarubber, <i>ad val.</i>  | 40%        |            | Leather board, leatheroid, and manufactures thereof, n.e.s., <i>ad val.</i>  | 20%        |
|            |  |            | 91         | Leatherware, viz.:<br>Boots, shoes, slippers and gaiters or leggings of leather, leatheroid and imitation leather, <i>ad val.</i>  | 40%        |
|            |  |            | 92         | Line (oxide of calcium), 100 lbs. to the barrel, <i>ad val.</i>  | 0 15       |
|            |  |            | 93         | Line juices and fruit juices, when fortified with or containing not more than 25 per cent. of proof spirits per gal. And when containing more than 25 per cent. of proof spirits, <i>ad val.</i>   | 6 60       |
|            |  |            | 94         | Limestone, <i>ad val.</i>  | 2 00       |
|            |  |            | 95         | Locomotives and tenders; boilers for locomotives, railway and tram cars of all descriptions, and their component parts; railway fish-plates, switches, frogs, crossings and intersections for railways, automobiles, and other similar motor vehicles, <i>ad val.</i>  | 30%        |
|            |  |            | 96         | Lumber, viz.:<br>Boards, under 1 in. in thickness, imported expressly for manufacturing doors (not grooved or tongued), <i>M. ft.</i>  | 1 00       |
|            |  |            |            | Boards and planks, 1 in. in thickness, and so in proportion for any greater thickness, n.e.s., <i>M. ft.</i>   | 1 00       |
|            |  |            |            | Boards and planks, grooved, tongued, or planed, or of any thickness, and so in proportion for any greater thickness, <i>M. ft.</i>   | 5 00       |
|            |  |            |            | Oak, pitch pine, elm, beech, greenheart, and iron-wood lumber under 3 in. square, n.e.s., <i>M. ft.</i>  | 1 00       |
|            |  |            |            | Laths and shingles, <i>M. ft.</i>  | 0 00       |
|            |  |            |            | Beaver board and similar manufactures of wood pulp, n.e.s., <i>M. ft.</i>  | 5 00       |
| 87         | Machines and machinery, viz.:<br>(a) Steam boilers, when imported to be used for heating purposes, radiators, fan heaters, elevators, farming mills, horse-power machines, machines for sawing and parts of the same; electric light machinery and electric material of every description, including carbons, electric motors and electric apparatus; turning lathes, fret-saw machines, scroll-saw machines, n.e.s., costing at place of shipment less than \$6, and to be driven by hand or foot power, n.e.s., and all tools, ruling, paging, or perforating machines, <i>ad val.</i>   | 35%        |            | (b) Turning lathes, fret-saw machines, scroll-saw machines, n.e.s., costing at place of shipment over \$6; gas engines, typewriters, comptometers or adding machines, dictating machines and pencils for same, for home, patented machinery, patented, and of a kind not manufactured in this colony, n.e.s.; machines for the manufacture of boots and shoes; planing, boring, mortising, moulding, and similar machines for builders' purposes; power machines for the manufacture of steam and other engines and boilers; sewing and knitting machines, and parts thereof; machine felt for pulp (wet) machine; steam boilers, engines, propellers, winches, and parts of machinery to be used in ships, n.e.s.; steam engines to be used in local industries, and steam boilers not to be used for heating purposes, n.e.s., portable saw-mills, and electric motors, <i>ad val.</i> | 35%        |
|            |  |            |            | (c) Machines for carding wool, spinning wheels, wool card, water wheels, steel propellers, n.e.s., and ruling machines, and pens for same; bookbinders' tools and implements, leather, bookbinders' wire, stitching machines, bookbinders' cloth, and marble paper and paper board, <i>ad val.</i>   | 35%        |

\*Glove-grain, boot-grain, oil-grain, buff, split, imitation goat, polished pebble, and waxed calf leather and all undressed leather are covered by other tariff items.

| Tariff No. | Articles.   | Dols. Cts. | Tariff No. | Articles.  | Dols. Cts. |
|------------|---|------------|------------|--|------------|
|            | when imported by bookbinders for use in their trade and not for sale, and paper for covers of books when imported by printers.....  | ad val.    |            | When imported in bottles, tins or other packages, each holding less than 1 gallon.....   | ad val.    |
| 88         | Malt.....   | 10%        | 111        | Spermaceti and other fish oils.....  | 25%        |
|            | Moss and portwine, when imported by brewers.....  | 30%        |            | Oysters or clams, the shells of which are shelled, in packages not hermetically sealed.....  | ad val.    |
| 99         | Mariners' compasses and cards for same, patent logs, and log lines, sextants and quadrant compasses, and chronometers, barometers, clinometers, telescopes, binooculars, parallel rulers, brass binnacles, and chronometers for ships' use.....   | 20%        | 113        | Paints and colors of all kinds, whitening, chalk, lamp black, ivory black, dyes of all kinds, ultramarine, putty, copal, paint, varnishes, lacquers, japans, japan driers, oil colors, and all kinds of colors, green, blue, red, yellow, black, and all kinds of British gum, dextrine, glue, sugar, gum, and sizing of all kinds.....  | 25%        |
| 100        | Marline for making lobster pots.....  | 35%        | 116        | Paperhangings and borderings.....  | 30%        |
| 101        | Mat pieces and spars, viz.:<br>Dressed, or partly dressed, 60 ft. or over in length, n.e.s. ad val.   | 10%        | 117        | Peas, round, including duty on packages.....   | barrel     |
|            | Dressed, or partly dressed, under 60 ft. in length, n.e.s. ad val.  | 20%        | 118        | Peas, split and dried, green, including duty on packages.....  | 0 00       |
|            | Undressed, 60 ft. or over in length, including wharf shores, n.e.s. ad val.   | 30%        | 119        | Perfumery, including toilet preparations (cosmetic), viz.:<br>Essence of rose, tooth and nail powders, washes, pomades, pastes, and all other perfumed preparations, n.e.s., used for the hair, mouth, or skin, and pomades, French or flower odors, preserved in fat or oil.....  | 40%        |
|            | Undressed, under 60 ft. in length, including wharf shores, n.e.s. ad val.   | 2 40       | 120        | Pianofortes, organs and musical instruments of all kinds, and parts thereof, n.o.p., including catgut and other strings, provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instrument, and phonographs, gramophones and such like instruments.....  | ad val.    |
| 102        | Matches of all kinds.....   | 40%        | 121        | Picture frames and photo frames.....   | 10%        |
| 103        | Meats, viz.:<br>Canned meats, known as C.C. beef, corned beef, corn beef, corn beef hash, luncheon beef, roast beef, boiled beef, roast mutton, boiled mutton, and brawn, including weight of immediate coverings.....  | per oz.    | 122        | Plaster of Paris or gypsum, ground, manufactured, colored, and paris green (dry).....  | 20%        |
|            | All other canned meats, n.e.s. ad val.  | 0 00       |            | Plaster casts, n.e.s. ad val.  | 0 10       |
|            | Meat, fresh.....  | 0 03       | 123        | Potatoes.....  | ad val.    |
|            | Poultry and game, dressed.....  | 0 05       | 124        | Poultry, alive.....  | 20%        |
|            | Sausages.....   | 0 03       | 125        | Refrigerators, of all kinds, n.e.s., including collars and cuffs, n.e.s. ad val.   | 45%        |
|            | Bacon, hams, tongues and beef, smoke cured.....   | ad val.    | 126        | Rice, cleaned.....   | 0 02       |
|            | Hams and tongues, dry, salted or pickled.....   | 0 01       | 127        | Sails, for boats and ships, tarpaulins, tents and awnings.....   | ad val.    |
|            | Meats, dry, salted, or pickled.....   | 35%        | 128        | Salts, viz.: dairy and table salt, n.e.s. ad val.  | 10%        |
| 104        | Medicinal, chemical and pharmaceutical preparations, when composed of one or more than one substance, n.e.s.; patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, capsules, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.e.s.; antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauze, and oskum, prepared for use as surgical dressing; plain or medicated surgical bandages, pessaries and suspensory bandages of all kinds; oiled silk; cod-liver oil and compounds of which cod-liver oil forms a prominent part; liquorice paste, liquorice in rolls and sticks, when of the quality known as Spanish liquorice; paraffin wax, beeswax, Burgundy pitch; vasoline, and all other similar preparations of petroleum for toilet, medicinal or other purposes, and cream of tartar..... | ad val.    | 129        | Sars, when used as a part of the original construction of mills and factories, n.e.s. ad val.  | 10%        |
|            | Surgical and dental instruments (not being furniture), surgical needles, chemical thermometers, catgut and silk sutures and galvanic batteries, when imported by doctors for use in their profession.....   | 25%        | 130        | Shoe makers' ink, harness and leather dressing, and harness soap.....  | ad val.    |
| 104a       | Molasses produced in the West India Islands in the process of the manufacture of sugar from the juice of the sugar cane, including duty on the package in which it is imported.....   | 0 05       | 131        | Small wares, viz.:<br>(a) Artificial flowers and dressal feathers; ribbons of every description, n.e.s.; crapes, of all kinds; velvets, velvetines, silk velvet plush, and silk fabrics, n.e.s.; embroideries, laces, braids, fringes, corals, fringes, lace-trimmed goods, n.e.s.; brands, chains, cords, and similar manufactures of hair or wool, n.e.s.; handkerchiefs, of all kinds; scarfs and ties, corsets, lace collars, and all other similar lace goods, lace nets, netting and veiling, of every description; shawls, scarves, and all kinds of goods of societies (including jewelry), ornaments of all kinds; regalia, and lace, and all other badges and belts of all kinds, n.e.s. ad val.                                   | 40%        |
| 105        | Mosaic flooring of any material, roofing slates, slate waste and other manufactures of slate, n.e.s. ad val.  | 40%        |            | (b) Cotton sewing thread, crochet cotton, knitting cotton, and all other cotton silk and lined threads; boot, shoe, and stay laces; buttons; elastic and non-elastic webbing; needles and pins; elastic (round and flat), and garters, elastic.....  | 25%        |
| 106        | Nails, viz.:<br>Iron or steel cut nails and spikes (ordinary builders'); wire nails of all kinds; iron or steel tacks of all descriptions, lathered or not, n.e.s. ad val.  | 0 01       | 132        | Soap:<br>(a) Common or laundry:—<br>Cotting per cwt. \$3 and under, including cost of wrappers, coverings, boxes and cases.....  | 0 01       |
|            | Iron and steel shoe nails, spikes and shoe nails.....   | 0 00       |            | Cotting over \$3 and under, including cost of wrappers, coverings, boxes and cases.....  | 0 02       |
|            | Wrought, when hand-made; pressed nails and pressed spikes of all kinds; brands, used by broom makers for fastening wire; nails used by brush-makers in making brushes; horse-shoe nails and galvanized nails, and spikes and sheeting nails, n.e.s. ad val.   | 0 00       |            | (b) Toilet or perfumed soaps and paraffine, and other soap-powders.....  | 40%        |
| 107        | Nets, netting, trawl gear, traps and seines, for use in sea and salmon fisheries.....   | ad val.    | 133        | Spirits, viz.:<br>Spirituums or alcohols, distilled from any material, or containing or compounded with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof, as follows, viz.: Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrate of ethyl, or spirits of wine, any alcohol or fruct oil, or any substance known as potato spirit or potato oil, absinthe, arrack or palm spirits, and spirits of any kind, over proof, and so in proportion for any greater strength..... | 1 50       |
| 108        | Nuts, viz.:<br>Almonds, walnuts, Brazil nuts, pecanuns, peanuts, filberts, hickory and other kind of nuts, n.e.s. ad val.   | 0 02       |            | * Cordials, liquors and spirits of all kinds, n.e.s., and musical, plique, rum-shrub, schiedam, and other schnapps, anis, angostura, and similar alcoholic beverages.....  | 3 60       |
|            | Nuts (shelled).....   | 0 04       |            | * Brandy, including artificial brandy and imitation of brandy.....   | 1 10       |
|            | Cocoanuts, n.e.s. ad val.   | 1 00       |            | * Whisky.....  | 3 60       |
|            | Cocoanuts, when imported from the place of growth by vessels direct to a Newfoundland port.....   | 0 50       |            | * Gin, of all kinds.....   | 3 60       |
| 109        | Oakum.....  | 0 01       |            | * Rum.....   | 3 60       |
| 110        | Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags.....  | 0 20       |            | Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any sub-stance known as wood spirit, or any kind, and other nitro compounds, sweet spirits of nitre and aromatic spirits of ammonia, alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, Jamaica ginger, fruit essences, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, all medical preparations containing more than 20 per cent. of alcohol.....   | ad val.    |
| 111        | Oats, including duty on bags.....   | ad val.    |            | All medical preparations containing less than 20 per cent. of alcohol, thetars, or medicines or medicinal wine (so-called), including medicated beef fluids, such as beef, fruit essence, iron and wine, and ethereal and spirituous.....  | ad val.    |
| 112        | Oiled clothes.....  | 30%        |            | In any other case when the strength of any of the foregoing articles cannot be ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such manner as the Minister of Finance and Customs directs. When spirits are imported in bottles,.....  |            |
| 113        | Oils, viz.: Coal oil, naphtin, n.e.s., gas oil, and all other illuminating oils, n.e.s. ad val.   | 0 06       |            |  |            |
|            | Lined or flaxseed oil (raw or boiled), n.e.s.; tallow and grease, n.e.s.; terade petroleum, to be used in the manufacture of gas by gas companies; spirits of turpentine, and olein feed oil, neutral lard stock, cotton seed oil, sesame, and other oils to be used in manufacturing, n.e.s., and butter coloring.....   | ad val.    |            |  |            |
|            | Essential oils, axle grease, neat's foot oil, lard oil, sesame oil, n.e.s., and olive oil, n.e.s., and extract for dyeing leather.....  | 25%        |            |  |            |
|            | Lubricating oil, n.e.s. ad val.   | 0 08       |            |  |            |

For the period of 15 years hereafter there shall be allowed to any persons engaged in the refining of petroleum in this colony a drawback on the amount of any duties which may have been paid on such crude petroleum imported by such persons, and refined by them in this colony. Provided that such drawback shall not be allowed except upon the production of an affidavit satisfactory to the Minister of Finance and Customs, setting forth the amount of duties which have been paid on such crude petroleum, the names of the importers thereof; and that such crude petroleum has been refined in this colony and put upon the market for sale (Act of March 26, 1897).

\* For every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof.

## SCHEDULE A.—continued.

| Tariff No.   | Articles. | Dols. Cts. | Tariff No.   | Articles. | Dols. Cts. |
|--|-----------|------------|--|-----------|------------|
| 131 Stationery, viz.:<br>(a) Aligned and other papers, and films, chemically prepared for photographers' use; wrapping paper, toilet paper, and paper, glass or flint paper, emery paper and emery cloth, mill board, straw, board (in sheets or rolls), tarred paper, felt or straw board or sheathing paper; ruled, bordered and coated papers, paperclips, boxed papers, pads (not printed on), envelopes, and all manufactures of paper, n.e.s., erasing rubbers, of all kinds; maulage and other liquid gums; lugs, for writing; photographs, n.o.p., chromes, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings, or prints, or printed, or proofs therefrom, and similar works of art, n.o.p., blue prints and building plans, and Christmas, New Year, Easter, or other, and all similar cards; books to be written or drawn upon, blank account books, n.e.s.; paper bags or bags (not printed on), lead pencils, pencils of all kinds, n.e.s., pens, penholders and rulers of all kinds; artists' paints and colours, brushes, and other drawing requisites <i>ad val.</i>  |           | 35%        | 149 Vinegar, viz.: When imported in barrels, including the duty on package ..... <i>ad val.</i>  |           | 0 17       |
| (b) Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Newfoundland ..... <i>ad val.</i>  |           | 25%        | 150 Wines, of all kinds, including thong and lasses ..... <i>ad val.</i>   |           | 30%        |
| (c) Slate pencils, chalk crayons, to be used in schools, school writing slates and copy-books, headed for school purposes ..... <i>ad val.</i>   |           | 10%        | 151 Wines, viz.: Champagne ..... <i>ad val.</i>  |           | 40%        |
| (d) Printed music, bound or in sheets; music for phonographs, pianolas, and such like instruments, and maps and charts, n.e.s. ..... <i>ad val.</i>  |           | 10%        | Port and Madeira ..... <i>ad val.</i>  |           | 5 60       |
| (e) Advertising and printed matter, viz.:<br>Advertising pamphlets, advertising pictorial show cards, illustrated advertising periodicals, illustrated price books, catalogues and price lists, n.e.s., distributed in the Colony, when printed outside the Colony; advertising almanacs and calendars, patent medicine or other advertising circulars, fly sheets or pamphlets, advertising chromes, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertisement matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.; playing cards; labels of all kinds, of any material, paper, tags, tickets of all kinds when printed upon or lithographed, or partly printed; bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, assigned cheque books for counter use, bill heads, forms and cards or other coupons, blank forms, printed, lithographed, or printed from steel or copper or other plates, and other printed matter, n.e.s., and paper sacks and bags when printed on ..... <i>ad val.</i> |           | 50%        | Sherry and Manzanilla ..... <i>ad val.</i>   |           | 1 80       |
| 135 Staves, viz.: Oak, undressed ..... <i>ad val.</i>  |           | 2%         | Malaga and Montilla, costing at the place of shipment less than 80 cts. per gall. .... <i>ad val.</i>  |           | 0 40       |
| Of other woods, undressed ..... <i>ad val.</i>   |           | 3%         | Malaga and Montilla, costing at the place of shipment more than 80 cts. per gall., and any above that price ..... <i>ad val.</i>   |           | 1 10       |
| Manufactured and dressed, or partly manufactured and dressed ..... <i>ad val.</i>  |           | 3 50       | Hock, Burgundy, and Light Rhénish wines ..... <i>ad val.</i>   |           | 0 60       |
| Heading for coopers' use ..... pair  |           | 0 03       | Claret ..... <i>ad val.</i>  |           | 0 60       |
| 136 Steel, viz.:<br>Mild, in bolts, bars, sheets, plates, and pieces, n.e.s. .... <i>ad val.</i>   |           | 0 10       | Spanish red, Denia, Sicilian, Figuera, Red Lisbon, Cape and common Lisbon ..... <i>ad val.</i>   |           | 0 40       |
| Known as "blister steel," "chrome steel," and hard or cast ..... <i>ad val.</i>  |           | 30%        | Ginger wine, containing not more than 26 per cent. of proof spirits ..... <i>ad val.</i>   |           | 1 00       |
| Shafing, turned, compressed, or polished, when measuring under 5 in. in diameter, n.e.s. .... <i>ad val.</i>   |           | 30%        | Ginger wine, containing over 26 per cent. of proof spirits ..... <i>ad val.</i>  |           | 2 60       |
| Shafing, turned, compressed, or polished, when measuring over 5 in. in diameter, n.e.s. .... <i>ad val.</i>  |           | 2 60       | Vermouth wine, containing not more than 36 per cent. of proof spirits ..... <i>ad val.</i>   |           | 1 00       |
| 137 Straw ..... <i>ad val.</i>   |           | 10%        | Vermouth wine, containing over 36 per cent. of proof spirits ..... <i>ad val.</i>  |           | 2 60       |
| Item now omitted.  |           |            | All other wines, n.o.p. .... <i>ad val.</i>  |           | 1 20       |
| 138 Tar, viz.: Stockholm, American, and coal tar; pitch and resin or resin; tar mixtures, asphalt and asphaltum, and like preparations ..... <i>ad val.</i>  |           | 15%        | When wines of any kind are imported in bottles, less than eight quarts or twelve reprinted pints shall be held to contain one gallon.  |           | 15%        |
| 139 Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton  |           | 0 60       | 152 Window shades, in the piece, or cut and hemmed, or mounted on rollers, n.e.s. .... <i>ad val.</i>  |           | 40%        |
| 140 Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton  |           | 0 60       | 153 Wears and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cadimores, cabrags, henriettes, serges, batings, men's cloth, bengalies, whitevels, wineys, haines, twills, plain or jacquard of similar fabric, composed wholly or in part of wool or worsted, n.e.s. .... <i>ad val.</i>  |           | 35%        |
| 141 Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton  |           | 0 60       | 154 Wood, manufactures of, viz.: Manufactures of corkwood other than cork stoppers for bottles and jars, n.e.s.; pails and tubs of wood, wadding, bannisters, rolling-pins, moultings of wood, plain, gilded or otherwise manufactured, fishing rods of all kinds, walking sticks and walking canes of all kinds; coffins and caskets, hoops for coopers, and any other manufactures of wood, n.e.s. .... <i>ad val.</i>   |           | 10%        |
| 142 Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton  |           | 0 60       | Hoops for masts; rasles for coopers' use, and excelsior, hair, and other material for making mattresses or stuffing furniture, and hair, fibre and bristles for the manufacture of brushes ..... <i>ad val.</i>  |           | 20%        |
| 143 Timber, squared or partly squared, measuring 5 in. square and over, n.e.s., and not to include mast pieces or wharf shores or logs, undressed ..... ton  |           | 0 60       | Ticking for covering mattresses ..... <i>ad val.</i>   |           | 30%        |
| 144 Trunks, of all kinds, and valises, n.e.s., hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, vanity cases, pocket books, and books and parts thereof, and baskets of all kinds ..... <i>ad val.</i>   |           | 40%        | 155 Yarns, woolen and worsted ..... <i>ad val.</i>   |           | 40%        |
| 145 Tubes for boilers, of wrought iron or steel, including flues, and corrugated tubes for marine boilers ..... <i>ad val.</i>   |           | 10%        | 156 Zinc and manufactures of zinc, n.e.s. .... <i>ad val.</i>  |           | 35%        |
| 146 Tubes for boilers, of wrought iron or steel, including flues, and corrugated tubes for marine boilers ..... <i>ad val.</i>   |           | 10%        | 157 Unenumerated goods:  |           |            |
| 147 Twines for sail-making, viz.:<br>Hemp rope and seaming, and cotton sail twine, and all other twines, n.e.s. .... <i>ad val.</i>  |           | 30%        | All goods not enumerated in this Act as subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any other Act prohibited, shall be subject to the duty of 10% <i>ad valorem</i> ..... <i>ad val.</i>   |           | 40%        |
| 148 Vegetables, viz.: Turnips, carrots, parsnips, beets, sweet potatoes and yams ..... bushel  |           | 0 20       | The following articles, previously admitted free of duty, are now dutiable at the rate of 10% <i>ad valorem</i> —:   |           |            |
| Tomatoes, cucumbers, cauliflower, cauliflowers, pumpkins, radish, barb, melons, and other vegetables, n.e.s. .... <i>ad val.</i>   |           | 30%        | Adulterity charts.   |           |            |
|  |           |            | Agricultural implements and machinery, n.e.s.; and hay-binders, bone crushers, hay and feed cutters, air motors, churns, cream separators and other machinery, winnowing machines, and fasteners for the same; gates for wire fences, when the gates are made chiefly of wire.   |           |            |
|  |           |            | Animals, imported by Agricultural Societies, or by private persons, under the approval of the Governor in Council, for improvement of stock, and poultry when imported for breeding purposes.  |           |            |
|  |           |            | Bark, extract of bark, catechu, bichromate of potash, logwood.   |           |            |
|  |           |            | Boiler and ship's plates, when of the thickness of one-quarter of an inch or over that thickness.  |           |            |
|  |           |            | Books, printed and not to be written or drawn upon, and supplements for periodicals specially imported for the bona fide use of incorporated institutes not otherwise provided for; official reports, newspapers, and monthly and semi-monthly magazines; weekly literary papers unbound, and Christmas cards; blackboards, specimens, medals and wall diagrams, illustrative of natural history and imported for schools, and public libraries; kindergarten requisites, and catalogues and price lists of persons, firms and companies domiciled elsewhere, and not personally doing business here.  |           |            |
|  |           |            | Chair cane or reed of withrod, when imported in an unmanufactured state.   |           |            |
|  |           |            | Engravers' plates of steel, polished, for engraving thereupon; photographic engraving machinery, viz. 2—router, bevelling and squaring machines, screen-holders, cross-line screens, chemicals, for use in engraving, wood for blocking, graving tools and process plates.   |           |            |
|  |           |            | Indian corn.   |           |            |
|  |           |            | Junk, old iron, old copper, and old composition metal.   |           |            |
|  |           |            | Machinery of all kinds to be used in the actual breaking of coal or ore bodies underground or in the open pit, viz. 1—rock drills, coal cutters; pumping engines of all kinds, to be used in transferring water from the underground, or open pit-workings, to the surface; hoisting engines or other machinery to be used as a motive power to lift ore or coal from the underground, or from an open pit, to the surface; crushers, or other machinery, to be used in the actual breaking of ore, so as to facilitate refining or transportation; special machinery of all kinds, to be used for the washing, concentration, reduction, or the refining of any ore or coal, or for the manufacture of brick; prospecting drills of all kinds, to be used for the prospecting or searching for or existence underground of coal, oil or ore; cranes and derricks, when used for the actual handling of coal or ore from the working to the surface; compressors to be used for the operation of any of the above machines; fire clay and fire brick, to be used in the construction of any ore reduction or smelting plant; dynamite, detonators, blasting powder, fuses of all kinds; blasting batteries, battery wire and drill steel, when used for mining purposes; wrought iron or other |           |            |



## BRITISH NORTH AMERICA—NEWFOUNDLAND.

Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind, of a treasonable or seditious, or of an immoral or obscene character; coin, base or counterfeit; goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary; and if imported into the Colony, and sold, or offered for sale, or exposed for sale, or if imported into the Colony, and the parcels or packages in which they are contained, a all be forfeited; reprinte of Newfoundlaml copyright works, and reprinte of British copyright works, which have been or might be reprinted in Newfoundlaml, and which have been or might be reprinted or exposed for sale in Newfoundlaml, and which contain or may contain, or be exposed for sale containing, so great an admixture of chemical or other deleterious substance as to make it unfit for use; salt, known as fishing salt, which has been used in vessels or elsewhere for the curing of fish, prior to its being imported into this Colony; used in curing of fish, prior to its being imported for sale.



TARIFF.]

|  | No.      |  | No.      |  | No.               |   | No.        |
|--|----------|--|----------|--|-------------------|---|------------|
| Models .. .. .                           | 135      | Pickles .. .. .                                | 82       | Sheets .. .. .                                 | 130               | Thimbles, sewing .. .. .                  | 309        |
| Medicines .. .. .                        | 3,285    | Pictures .. .. .                               | 110, 111 | Shellac .. .. .                                | 254               | Tiles, flooring and roofing .. .. .       | 240        |
| Metal, leaf and foil .. .. .             | 148      | Piece goods .. .. .                            | 105      | Shells .. .. .                                 | 307               | Timber .. .. .                            | 291        |
| .. .. . manufactures .. .. .             | 208      | Pipes .. .. .                                  | 210      | Shoe horns .. .. .                             | 309               | Tin plate containers—see note to 147      |            |
| .. .. . plates, sheets and pipes .. .. . | 180      | .. .. . Pipes, smoking .. .. .                 | 413, 414 | Shocks .. .. .                                 | 295               | .. .. . plates, plain .. .. .             | 147        |
| Natural gas .. .. .                      | 180      | Pistols .. .. .                                | 189      | Silk .. .. .                                   | 105               | Tinware .. .. .                           | 210        |
| Nitric acid .. .. .                      | 146      | Plants, artificial .. .. .                     | 109      | .. .. . milking .. .. .                        | 311               | Tobacco .. .. .                           | 18-26      |
| Nitrobenzene .. .. .                     | 317      | Plates for engravers .. .. .                   | 415      | .. .. . Silver .. .. .                         | 112               | Toilet preparations .. .. .               | 9, 290-292 |
| Nitro .. .. .                            | 160, 162 | Platinum .. .. .                               | 224      | .. .. . Skins .. .. .                          | 267, 268          | .. .. . sets .. .. .                      | 129        |
| .. .. . condensed .. .. .                | 405      | .. .. . Rings .. .. .                          | 106      | .. .. . Slate .. .. .                          | 229               | Tool handles .. .. .                      | 302        |
| Mineral waters .. .. .                   | 405      | .. .. . Plumbing .. .. .                       | 106      | .. .. . routing .. .. .                        | 413               | Tools .. .. .                             | 309        |
| Models of inventions .. .. .             | 263      | .. .. . Polishes, leather &c. .. .. .          | 1, 2     | .. .. . Smokers' requisites .. .. .            | 25                | .. .. . Toys .. .. .                      | 310        |
| Molasses .. .. .                         | 263      | Porter .. .. .                                 | 344      | .. .. . Soap .. .. .                           | 91                | .. .. . Traps, dog .. .. .                | 329        |
| Mortars .. .. .                          | 361-368  | Potatoes .. .. .                               | 83       | .. .. . dyes .. .. .                           | 79                | .. .. . rabbit .. .. .                    | 326        |
| Motor car bodies .. .. .                 | 76       | Poultry .. .. .                                | 223      | .. .. . Socks .. .. .                          | 116               | .. .. . vermin .. .. .                    | 329        |
| Musical instruments .. .. .              | 77       | Powder, bronzing and metal .. .. .             | 317      | .. .. . Soda .. .. .                           | 275               | .. .. . Trimmings .. .. .                 | 376        |
| Mustard .. .. .                          | 187      | .. .. . sporting .. .. .                       | 311      | .. .. . crystal .. .. .                        | 317               | .. .. . Trucks, loaded or not .. .. .     | 376        |
| Nails .. .. .                            | 267, 268 | .. .. . Precious stones .. .. .                | 211, 212 | .. .. . Sound machines .. .. .                 | 317               | .. .. . Tubes, collapsible .. .. .        | 221        |
| Naphthalene .. .. .                      | 408      | Printers' materials .. .. .                    | 376      | .. .. . Spectacles .. .. .                     | 317               | .. .. . Turbines .. .. .                  | 175        |
| Natural history, specimens of .. .. .    | 136      | Quilts .. .. .                                 | 129      | .. .. . frames .. .. .                         | 321               | .. .. . Twine .. .. .                     | 390, 391   |
| Nickel .. .. .                           | 78       | .. .. . Rails for railways .. .. .             | 63       | .. .. . Spectacles .. .. .                     | 321               | .. .. . Type, printers' .. .. .           | 169        |
| Nuts, edible .. .. .                     | 182      | Raisins .. .. .                                | 222      | .. .. . Spices .. .. .                         | 36                | .. .. . Typewriters .. .. .               | 116        |
| .. .. . and rivets .. .. .               | 182      | Rogalia, military .. .. .                      | 135      | .. .. . Spirits .. .. .                        | 3, 7              | .. .. . Unbleached .. .. .                | 116        |
| Oars .. .. .                             | 269      | Rennet .. .. .                                 | 84       | .. .. . performed .. .. .                      | 3, 7              | .. .. . Varnishes .. .. .                 | 332        |
| Oil case .. .. .                         | 269      | Retorts .. .. .                                | 214      | .. .. . Sprinklers for perfume bottles .. .. . | 212               | .. .. . Vegetable .. .. .                 | 101, 102   |
| Oilmen's stores .. .. .                  | 228, 228 | Revolvers .. .. .                              | 106      | .. .. . Stained glass windows .. .. .          | 426               | .. .. . Vehicles .. .. .                  | 353-360    |
| .. .. . essential .. .. .                | 267, 281 | Ribbons .. .. .                                | 189      | .. .. . Strach .. .. .                         | 97                | .. .. . Vets .. .. .                      | 106        |
| Olives .. .. .                           | 80       | Rice .. .. .                                   | 85       | .. .. . flour .. .. .                          | 340               | .. .. . Vermouth .. .. .                  | 13         |
| .. .. . oil .. .. .                      | 282, 283 | Rifles .. .. .                                 | 189      | .. .. . Stationery, manufactured .. .. .       | 98                | .. .. . Vinegar .. .. .                   | 123        |
| .. .. . other .. .. .                    | 364      | Roasting dishes .. .. .                        | 106      | .. .. . Steam road rollers .. .. .             | 177               | .. .. . Wadding .. .. .                   | 182, 184   |
| Organs .. .. .                           | 106      | Ropes .. .. .                                  | 238      | .. .. . turbines .. .. .                       | 178               | .. .. . Washers .. .. .                   | 172        |
| Ornaments .. .. .                        | 364      | .. .. . Rubber, & manufactures of .. .. .      | 328-333  | .. .. . Steaming .. .. .                       | 42                | .. .. . Washing machines .. .. .          | 318        |
| Packages (outside) for goods .. .. .     | 374      | Rugs .. .. .                                   | 117      | .. .. . Steel, and mfrs. of .. .. .            | 142, 149-152, 222 | .. .. . Watch cases .. .. .               | 318        |
| Packing, asbestos and cotton .. .. .     | 231      | Saddles' materials .. .. .                     | 135, 131 | .. .. . Stereotypes .. .. .                    | 199               | .. .. . Watches .. .. .                   | 318        |
| Paper, and manufacturers of .. .. .      | 116      | Sails .. .. .                                  | 87       | .. .. . Stockings .. .. .                      | 115               | .. .. . " springs for .. .. .             | 104        |
| Parasols .. .. .                         | 334, 339 | Salt .. .. .                                   | 88, 89   | .. .. . Stone .. .. .                          | 261               | .. .. . Wax, bees .. .. .                 | 104        |
| Parfumerie .. .. .                       | 311      | Salt-ammoniac .. .. .                          | 272      | .. .. . lithographic .. .. .                   | 261               | .. .. . " paraffin .. .. .                | 104        |
| Passengers' effects .. .. .              | 338      | Salt .. .. .                                   | 88, 89   | .. .. . " oil .. .. .                          | 261               | .. .. . sealing .. .. .                   | 104        |
| Patterns, paper .. .. .                  | 311      | Sarsaparilla .. .. .                           | 82       | .. .. . " whet .. .. .                         | 261               | .. .. . " vegetable .. .. .               | 104        |
| Pearls .. .. .                           | 318      | Sausage-casings .. .. .                        | 168      | Straw .. .. .                                  | 28-30             | .. .. . Waxes, compounded .. .. .         | 129        |
| Pedometers .. .. .                       | 318      | Saws .. .. .                                   | 215      | .. .. . Sugars .. .. .                         | 116               | .. .. . Weights .. .. .                   | 173        |
| Peel .. .. .                             | 346      | Seal, canary .. .. .                           | 92, 93   | .. .. . Sunblades .. .. .                      | 135, 189          | .. .. . Welding compound .. .. .          | 422        |
| Pecoles and penholders .. .. .           | 357      | Sewing machines .. .. .                        | 188      | .. .. . Swords .. .. .                         | 31                | .. .. . Wheat .. .. .                     | 359        |
| Pens .. .. .                             | 290      | .. .. . cotton .. .. .                         | 393      | .. .. . Syable covers .. .. .                  | 120               | .. .. . Wheels, steel .. .. .             | 325        |
| Perambulators .. .. .                    | 1, 2     | .. .. . silk .. .. .                           | 173      | .. .. . Tacks .. .. .                          | 227               | .. .. . Wicker .. .. .                    | 301, 305   |
| Perry .. .. .                            | 290      | .. .. . chemical, analytical and assay .. .. . | 173      | .. .. . Tallow .. .. .                         | 218               | .. .. . Wires .. .. .                     | 111        |
| Petroleum .. .. .                        | 319      | School and drawing slates and .. .. .          | 348      | .. .. . Tanks .. .. .                          | 12                | .. .. . " .. .. .                         | 12, 13     |
| .. .. . jelly .. .. .                    | 382      | .. .. . slate pencils .. .. .                  | 348      | .. .. . Tea .. .. .                            | 87                | .. .. . Wire .. .. .                      | 159        |
| Pharmaceutical preparations .. .. .      | 384      | .. .. . pen and pencil sets .. .. .            | 348      | .. .. . Telephones .. .. .                     | 189               | .. .. . " latched .. .. .                 | 159        |
| Photographs .. .. .                      | 343      | .. .. . iron and steel .. .. .                 | 142      | .. .. . Telescopes .. .. .                     | 317               | .. .. . " netting .. .. .                 | 158        |
| Photographic accessories .. .. .         | 343      | Screw hooks, eyes and rings .. .. .            | 186      | .. .. . Tents .. .. .                          | 131               | .. .. . Wood, & manufactures of .. .. .   | 295-300    |
| .. .. . materials .. .. .                | 306      | Screws .. .. .                                 | 135      | .. .. . Theatrical costumes &c. .. .. .        | 421               | .. .. . Woolen goods .. .. .              | 102        |
| .. .. . mounts .. .. .                   | 306      | Sheep washes .. .. .                           | 369      | .. .. . Thermometers .. .. .                   | 317               | .. .. . Works of art .. .. .              | 426, 427   |
| .. .. . plates .. .. .                   | 306      |  |          | .. .. . Thimbles and block fasteners .. .. .   | 202               | .. .. . Yarns .. .. .                     | 392        |
| .. .. . frames .. .. .                   | 306      |  |          | .. .. . for lasts .. .. .                      | 202               | .. .. . Zinc, and manufactures of .. .. . | 143, 144   |
| Planes .. .. .                           | 306      |  |          |  |                   |   |            |

Money, Weights and Measures—same as Great Britain.

The cental of 100 lbs. is also used.

By a proclamation issued January 14th, 1920, the importation of goods manufactured or produced in or bought directly or indirectly from Germany, Austria-Hungary, Turkey or Bulgaria is prohibited except with the consent of the Minister of Trade and Customs.

ACTS RELATING TO DUTIES OF CUSTOMS.

As enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

This Act may be cited as the "Customs Tariff, 1914," and the Time of the imposition of the Duties of Customs imposed by this Act is the third day of December, 1914, at four o'clock in the afternoon, reckoned according to the standard time in the State of Victoria, and this Act shall be deemed to have come into operation at that time. The rates of duty in the column headed "Tariff on Goods the Produce or Manufacture of the United Kingdom," shall apply only to Goods the Produce or Manufacture of the United Kingdom, which are shipped in the United Kingdom to Australia and are transhipped, or if transhipped then only if it is proved to the satisfaction of the collector that the goods have not, since they were shipped in the United Kingdom, been subjected to any process of manufacture. The rates of duty set out in the column headed "General Tariff" shall, subject to this Act, apply to all other goods.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9195 as compared with that of distilled water at the same temperature.

The term "Iron" includes Steel.

"Wool" or "Woolen" includes all manufactures of wool or hair or combinations thereof.

"N.E.T." means "not elsewhere included."

"Departmental By-law" means by-law made by the Minister, and published in the Gazette.

Any article, not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately, and some of which are free of duty when imported separately, shall be dealt with as follows:—

- When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.

- When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

Whenever any goods are composed of two or more separate parts, any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

"Non-spirituous" means free from spirit or containing not more than 2% of proof spirit.

"Spiritous" means containing more than 2% of proof spirit.

The following statement shows the requirements of the Australian Customs, in connection with the question of the value for duty of goods liable to ad valorem rates:—

Section 151 (4) of the Customs Act 1901 provides that "when any duty is imposed according to value, the value shall be taken to be the fair market value of the goods in the principal markets of the country whence the same were exported in the usual course of trade, at the date of the invoice relating to such goods and a further addition of 10% on such market value."

In assessing the free on board value of goods subject to ad valorem duty in terms of the above quoted section of the Customs Act 1901, the following charges are included, viz:—

CHARGES INCLUDED IN VALUE FOR DUTY.

- When the goods are shipped from the country of origin by sea, the value shall include the whole inland carriage.
- When the goods are bought in one country and shipped from a contiguous country (e.g., bought in Austria, shipped from Germany)—inland freight to the frontier of the country in which the goods are purchased.
- When goods are shipped from one port to another port in the same country but are not actually consigned to Australia from the first port, and other charges (including lighterage) incurred in conveying the goods to, and placing them on board, the exporting vessel.
- Canal Dues (i.e., when canal dues form portion of inland freight charge to the port of shipment).
- Cost of labour and materials (except outside packages) used in packing, including dock, 1 kapok, straw, and other inside packing.
- Insurance to port of shipment.
- Inland Revenue duty, only when the goods bear Inland Revenue duty stamps affixed to them in the country of export.

Roading.

1 When Block, kapok, straw, or horse-hair packing is separately invoiced and has a commercial value of its own after unpacking in Australia, such value is not included in the value for duty, and the materials mentioned are dealt with under their appropriate tariff heading.



And the following are included, viz.:-

### CHARGES EXCLUDED FROM VALUE FOR DUTY.

Outside packages (including zinc linings and tarred paper) in which goods are ordinarily imported; agents' charges; bank exchange; paying or inland commission, being a charge made to the importer by the buying or inland agent for services rendered, and not an allowance made by the manufacturer to the agent; brokerage; dock dues; export duty; inspection fees; insurance—over-sea; interest; postage and petites; sea freight—over-sea; stamp duty on bills of lading.

In all cases import duty is chargeable in Australia on not less than the net price at which similar quantities of the goods could be bought by any cash purchaser for home consumption at the date of the invoice relating to such goods, plus the charges enumerated above as included in the value for duty and plus the statutory 10% referred to above. Any special discounts allowed, or reduced prices charged, to branch houses or to agents purely by reason of agency existing, and any discounts or reductions in price allowed for export and not for home consumption, are therefore not recognized by the Department in determining the value for duty.

| No. | Goods. | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|-----|--------|---|-------------------------|
|-----|--------|---|-------------------------|

### DIVISION I.—ALE, SPIRITS AND BEVERAGES.

|     |  |        |        |
|-----|--|--------|--------|
| 1   | Ale and other beer, porter, cider and perry, spirituous:—  |        |        |
| (a) | In bulk.....per gallon   | 0 1 9  | 0 2 3  |
| (b) | In bottle*.....per gallon  | 0 2 3  | 0 2 9  |
| 2   | Ale and other beer, porter, cider and perry, non-spirituous.....ad val.  | 20 %   | 20 %   |
| 3   | Spirit and spirituous liquors, n.e.i.:—  |        |        |
| (a) | When not exceeding the strength of proof.....per gallon  | 1 5 0  | 1 5 0  |
| (b) | When exceeding the strength of proof.....per proof gallon  | 1 5 0  | 1 5 0  |
| 4   | Anhydrous alcohol and fusel oil:—  |        |        |
| (a) | Denatured in accordance with Departmental By-laws.....per gallon   | Free   | Free   |
| (b) | Not denatured in accordance with Departmental By-laws.....per gallon   | 1 0 0  | 1 0 0  |
| 5   | Collodion.....per gallon   | 0 5 0  | 0 5 0  |
| 6   | Wood naphtha, methyl alcohol and acetone.....per gallon  | 0 2 0  | 0 2 0  |
| 7   | Spirits, denatured or to be denatured in accordance with Departmental By-laws prior to delivery, and being not less than 65 o.p. ....per gallon  | 0 3 0  | 0 3 0  |
| 8   | Perfumed spirits and hay ram.....per gallon  | 1 10 0 | 1 10 0 |
| 9   | Spirituous preparations, viz.:—Essences, fruit ethers, aromas and flavours, fluid extracts, sarsaparilla, tinctures, medicines, infusions, toilet preparations, liniments, and other fruit juices and fruit syrups, containing:— |        |        |
| (a) | Not more than 25 % of proof spirit.....per gallon  | 0 5 0  | 0 5 0  |
| (b) | More than 25 %, but not more than 50 % of proof spirit.....per gallon  | 0 10 0 | 0 10 0 |
| (c) | More than 50 %, but not more than 75 % of proof spirit.....per gallon  | 0 15 0 | 0 15 0 |
| (d) | More than 75 % of proof spirit, but not over proof.....per gallon  | 1 0 0  | 1 0 0  |
| (e) | Over proof to be charged as spirituous liquors under Item 3 (b).   |        |        |
| 10  | Sulphuric acid and other ether, n.e.i.:—   |        |        |
| (a) | Containing 5 % and more of proof spirit, per proof gallon  | 1 0 0  | 1 0 0  |
| (b) | Containing less than 5 % of proof spirit.....per gallon  | Free   | Free   |
| 11  | Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours.....per gallon   | 15 %   | 15 %   |
| 12  | Wine, sparkling.....per gallon   | 1 5 0  | 1 5 0  |
| 13  | Wine, still (including medicated and vermouth):—   |        |        |
| (a) | In bulk.....per gallon   | 0 10 0 | 0 10 0 |
| (b) | In bottle.....per gallon   | 0 12 0 | 0 12 0 |
| (c) | Containing more than 25 % of proof spirit; for each 1 % of proof spirit over 35 % up to and including 40 %.....additional per gallon   | 0 0 7  | 0 0 7  |
| (d) | Containing more than 40 % of proof spirit.....per gallon   | 1 0 0  | 1 0 0  |
| 14  | Wine (grape), unfermented.....per gallon   | 0 3 0  | 0 3 0  |
| 15  | Wine, n.e.i., including sake, ginger and yume wines; and wines (other than grape); containing:—  |        |        |
| (a) | Not more than 25 % of proof spirit, per gallon   | 0 5 0  | 0 5 0  |
| (b) | More than 25 % but not more than 50 % of proof spirit.....per gallon   | 0 10 0 | 0 10 0 |
| (c) | More than 50 % of proof spirit.....per gallon  | 1 0 0  | 1 0 0  |
| 16  | Liniments and other fruit juices and fruit syrups and substitutes therefor, non-spirituous:—   |        |        |
| (a) | In bulk.....per gallon   | 0 0 9  | 0 0 9  |
| (b) | In bottle.....per gallon   | 0 1 6  | 0 1 6  |

\* Six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

† Spirits in cases of two gallons and under to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurements.

‡ Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

| Nos. | Goods. | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|------|--------|---|-------------------------|
|------|--------|---|-------------------------|

17 Table waters (aerated or mineral), and preparations n.e.i., packed for medicinal use for the production thereof; preparations n.e.i., for compounding non-alcoholic beverages.....ad val. 25 % 35 %

### DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

|     |   |        |        |
|-----|---|--------|--------|
| 18  | Tobacco, unmanufactured.....per lb.   | 0 4 8  | 0 4 8  |
| 19  | Tobacco, manufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory:— |        |        |
| (a) | Unstemmed.....per lb.   | 0 2 0  | 0 2 0  |
| (b) | Stemmed, or partly stemmed, or in strips.....per lb.  | 0 2 6  | 0 2 6  |
| 20  | Tobacco, cut.....per lb.  | 0 4 11 | 0 4 11 |
| 21  | Tobacco, manufactured, n.e.i., including the weight of tags, labels, and other attachments.....per lb.                                      | 0 4 8  | 0 4 8  |
| 22  | Cigarettes, including weight of cards and mouth-pieces contained in inside packages,.....per lb.  | 0 10 6 | 0 11 0 |
| 23  | Tobacco, unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:—              |        |        |
| (a) | Unstemmed.....per lb.   | 0 2 6  | 0 2 6  |
| (b) | Stemmed, or partly stemmed, or in strips.....per lb.  | 0 3 0  | 0 3 0  |
| 24  | Cigars, including the weight of bands and ribbons.....per lb.   | 0 10 0 | 0 11 0 |
| 25  | Snuff.....per lb.   | 0 6 6  | 0 6 6  |
| 26  | Tobacco destroyed for manufacture of sheep-wash or other purposes, under Departmental By-laws.....per lb.                                   | Free   | Free   |

### DIVISION III.—SUGAR.

|    |  |        |        |
|----|--|--------|--------|
| 27 | Glucose.....per cwt.   | 0 8 0  | 0 8 0  |
| 28 | Sugar, the produce of sugar-cane.....per lb.                               | 0 6 0  | 0 6 0  |
| 29 | Invert sugar, invert syrup, including brewers' priming sugars.....per cwt. | 0 6 0  | 0 6 0  |
| 30 | Sugar, n.e.i.....per lb.   | 0 10 0 | 0 10 0 |
| 31 | Golden syrup and sugar syrups, n.e.i. ....per lb.                          | 0 3 0  | 0 3 0  |
| 32 | Molasses.....per lb.   | Free   | Free   |

### DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

|     |  |             |             |
|-----|--|-------------|-------------|
| 33  | Animal foods, n.e.i.....per cental   | 0 2 0       | 0 2 0       |
| 34  | Animals, living (except for stud purposes), viz.:—   |             |             |
| (a) | Sheep.....per head   | 0 2 0       | 0 2 0       |
| (b) | Pigs.....per head  | 0 10 0      | 0 5 0       |
| (c) | Horned cattle.....per head   | 0 10 0      | 0 10 0      |
| (d) | Horses.....per head  | 0 10 0      | 0 10 0      |
| 35  | Anatto, liquid and solid, in packages over lb. net.....per lb.   | Free        | Free        |
| 36  | Arrowroot.....per lb.  | 0 0 9       | 0 0 9       |
| 37  | Bacon and hams, partly or wholly cured.....per lb.   | 0 0 3       | 0 0 3       |
| 38  | Biscuits.....per lb.   | 0 0 14      | 0 0 2       |
| 39  | Blue, laundry.....per lb.  | 0 0 2       | 0 0 2       |
| 40  | Brown corn millet and rice straw.....per cental  | 0 4 0       | 0 4 0       |
| 41  | Butter and cheese.....per lb.  | 0 0 3       | 0 0 3       |
| 42  | Candles, tapers and night lights.....per lb.   | 0 0 1       | 0 0 1       |
| (a) | Wax, wholly, or in part.....per lb.  | 0 0 1       | 0 0 1       |
| (b) | N.E.I.....per lb.  | 0 0 1       | 0 0 1       |
| 43  | Coffee and chicory, viz.:—   |             |             |
| (a) | Raw and kiln dried.....per lb.   | 0 0 3       | 0 0 3       |
| (b) | Roasted or ground; in liquid form; or mixed with milk or other substances.....per lb.  | 0 0 6       | 0 0 6       |
| 44  | Confectionery, cocoa and chocolate, viz.:—   |             |             |
| (a) | Cocoa beans.....per lb.  | Free        | Free        |
| (b) | Cocoa shells and nibs; cocoa mass paste or slab unsweetened.....per lb.  | 0 0 0       | 0 0 0       |
| (c) | Cocoa butter; caramel; and caramel paste and caramel butter.....per lb.  | 0 0 1       | 0 0 2       |
| (d) | Cocoa & chocolate, for potable use, in powdered or granulated form.....per lb.   | 0 0 2       | 0 0 2       |
| (e) | Confectionery, n.e.i., including cocoa and chocolate prepared for edible use, or potable use (not in powdered or granulated form); bean-bouss and mixed packets of confectionery containing trinkets (gross weights); sugar candy; medicated confectionery; caustic and crystallized; and not edible.....per lb. | Prohibited. | Prohibited. |
| (f) | Confectionery, ornamental but not edible.....per lb.   | Free        | Free        |
| 45  | Egg albumen, dry.....per lb.   | 0 2 6       | 0 2 6       |
| 46  | Egg contents, being yolk and albumen combined, dry.....per lb.   | 0 1 4       | 0 1 1       |
| 48  | Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denatured, may, as prescribed by Departmental By-laws, be delivered free.....per lb.  | 0 0 9       | 0 0 9       |
| 49  | Egg yolk, dry.....per doz.   | 0 0 6       | 0 0 6       |
| 50  | Eggs, in shell.....per doz.  | 0 0 6       | 0 0 6       |

† The import and export of copra is prohibited, unless the consent in writing of the Minister of Trade and Customs has first been obtained.

| Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. | Nos. | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d.   | General Tariff.<br>£ s. d. |       |
|------|--|--|----------------------------|------|---|--|----------------------------|-------|
| 51   | Fish, viz.:  |  |                            | 74   | Meats, poultry, game and soup, viz.:  |  |                            |       |
|      | (a) Fish of all kinds caught from, or cured, dried or preserved by any process on board, any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship, or imported in any Australian registered tender working in conjunction with such ship. | Free   | Free                       |      | (a) Fresh or smoked . . . . .   | 0 0 2  | 0 0 2½                     |       |
|      | (b) Fresh, smoked or dried (but not salted), or preserved by cold process . . . . .  | 0 0 1  | 0 0 1                      |      | (b) Potted or concentrated, including extracts of, and meat jellies, and preparations for making soup . . . . .   | 25%  | 30%                        |       |
|      | (c) Preserved in tins or other air-tight vessels, including the weight of liquid contents . . . . .  | 0 0 1  | 0 0 1½                     |      | (c) Preserved in tins or other air-tight vessels, including the weight of liquid contents . . . . .   | 0 0 1½   | 0 0 2                      |       |
|      | (d) Potted or concentrated, including extracts of, and caviar . . . . .  | 25%  | 25%                        |      | (d) Soup in tins or other air-tight vessels . . . . .   | 0 0 1½   | 0 0 2                      |       |
|      | (e) N.E.I. . . . .   | 0 5 0  | 0 6 0                      |      | (e) Preserved by cold process . . . . .   | 0 0 2  | 0 0 3                      |       |
|      | (f) Oysters, fresh, in the shell . . . . .   | 0 2 0  | 0 2 0                      |      | (f) N.E.I. . . . .  | 0 5 0  | 0 6 6                      |       |
| 52   | Fruits, fresh, viz.:   |  |                            | 75   | Milk, including cream:  |  |                            |       |
|      | (a) Bananas . . . . .  | 0 1 6  | 0 1 6                      |      | (a) Preserved, condensed, concentrated, peptonized and frozen—  |  |                            |       |
|      | (b) Citrus . . . . .   | 0 0 ½  | 0 0 ½                      |      | (1) Sweetened . . . . .   | 0 0 1½   | 0 0 2                      |       |
|      | (c) N.E.I., including fresh Lychee nuts . . . . .  | 0 2 0  | 0 2 0                      |      | (2) Unsweetened . . . . .   | 0 0 1  | 0 0 1½                     |       |
| 53   | Fruits, dried, viz.:   |  |                            |      | (b) Dried or in powder form . . . . .   | 0 0 1½   | 0 0 2                      |       |
|      | (a) Currants, raisins and other, preserved (not in liquid); desiccated bananas, banana flour, and peel, candied, drained or dried . . . . .  | 0 0 3  | 0 0 3                      | 76   | Mustard, including French mustard . . . . .   | 0 0 5  | 0 0 1                      |       |
|      | (b) Dates . . . . .  | 0 0 1  | 0 0 1                      | 77   | Mustard seed . . . . .  | 0 0 1  | 0 0 1                      |       |
| 54   | Fruits and vegetables, including ginger, n.e.i. (preserved in liquid, or partly preserved, or pulped):   |  |                            | 78   | Nuts (edible), viz.:  |  |                            |       |
|      | (a) Quarter pints and smaller sizes . . . . .  | 0 0 6  | 0 0 9                      |      | (a) Coconuts, whole, for the manufacture of coconut oil and oil cake, and other substances, under Departmental By-laws . . . . .  | Free   | Free                       |       |
|      | (b) Half-pints and over quarter-pints . . . . .  | 0 1 0  | 0 1 6                      |      | (b) Coconuts, whole . . . . .   | 0 1 0  | 0 1 0                      |       |
|      | (c) Pints and over half-pints . . . . .  | 0 2 0  | 0 3 0                      |      | (c) Coconuts, prepared . . . . .  | 0 0 2  | 0 0 2                      |       |
|      | (d) Quarts and over pints . . . . .  | 0 4 0  | 0 6 0                      |      | (d) Unshelled . . . . .   | 0 0 2  | 0 0 2                      |       |
|      | (e) Exceeding a quart . . . . .  | 0 1 4  | 0 2 0                      |      | (e) Kernels, pastes and meals . . . . .   | 0 0 4  | 0 0 4                      |       |
|      | (f) When preserved in spirituous liquid, additional duty at 20s. per gallon to be paid on the liquid . . . . .   |  |                            | 79   | Oilmen's stores, n.e.i., being groceries, including culinary and flavouring essences, non-spirituous, soap dyes and condiment foods, n.e.i.; food for birds in packages for retail sale; goods put up for household use not elsewhere dutiable at a higher rate . . . . . | 15%  | 20%                        |       |
|      | (g) Ginger in brine or syrup for the manufacture of crystallized preserved ginger, as prescribed by Departmental By-laws . . . . .   | 0 0 1  | 0 0 1                      | 80   | Onions, in their natural state . . . . .  | 0 1 0  | 0 1 0                      |       |
| 55   | Infants' and invalids' foods as prescribed by Departmental By-laws . . . . .   | Free   | Free                       | 81   | Peel, preserved in liquid, including the weight of the liquid . . . . .   | 0 0 1  | 0 0 1                      |       |
| 56   | Ginger, green . . . . .  | 0 0 1  | 0 0 1                      | 82   | Pickles, sauces, chutney, olives and capers:  |  |                            |       |
| 57   | Grain and pulse, not prepared or manufactured, viz.:   |  |                            |      | (a) Quarter-pints and smaller sizes . . . . .   | 0 0 6  | 0 0 9                      |       |
|      | (a) Wheat . . . . .  | Free   | Free                       |      | (b) Half-pints and over quarter-pints . . . . .   | 0 1 0  | 0 1 6                      |       |
|      | (b) Barley . . . . .   | 0 2 0  | 0 2 0                      |      | (c) Pints and over half-pints . . . . .   | 0 2 0  | 0 3 0                      |       |
|      | (c) N.E.I. . . . .   | 0 1 6  | 0 1 6                      |      | (d) Quarts and over pints . . . . .   | 0 4 0  | 0 6 0                      |       |
| 58   | Grain and pulse, prepared or manufactured, viz.:   |  |                            |      | (e) Exceeding a quart . . . . .   | 0 1 4  | 0 2 0                      |       |
|      | (a) Bran, pollard and sharps . . . . .   | 0 1 0  | 0 1 0                      |      | (f) Curry, manufactured, whether paste or powder . . . . .  | 25%  | 30%                        |       |
|      | (b) Wheat flour . . . . .  | Free   | Free                       |      | (g) Soy, for sauces, in packages containing over 10 gallons, may be delivered free as prescribed by Departmental By-laws . . . . .  |  |                            |       |
|      | (c) Corn flour . . . . .   | 0 0 2  | 0 0 2                      | 83   | Potatoes, in their natural state . . . . .  | 0 1 0  | 0 1 0                      |       |
|      | (d) N.E.I., including phosphorized wheat . . . . .   | 0 0 0½   | 0 0 0½                     | 84   | Rennet . . . . .  | Free   | Free                       |       |
| 59   | Hay and chaff . . . . .  | 0 0 1  | 0 0 4                      | 85   | Rice: (a) Uncleaned . . . . .   | 0 3 4  | 0 3 4                      |       |
| 60   | Herbs, dried, not medicinal . . . . .  | 0 0 1½   | 0 0 2                      |      | (b) Rice for use in the manufacture of starch may be delivered free as prescribed by Departmental By-laws . . . . .   |  |                            |       |
| 61   | (a) Honey . . . . .  | 0 0 2  | 0 0 3                      |      | (c) N.E.I., including rice meal and flour . . . . .   | 0 6 0  | 0 6 0                      |       |
|      | (b) Jams, and jellies, including calves' foot, but not meat jellies . . . . .  | 0 0 2  | 0 0 3                      | 86   | Rice root . . . . .   | Free   | Free                       |       |
| 62   | Hops . . . . .   | 0 0 6  | 0 0 6                      | 87   | Sago and tapioca . . . . .  | Free   | Free                       |       |
| 63   | Isinglass:   |  |                            | 88   | Salt, and table preparations thereof, in packages of any description, not exceeding 11 lb. net weight . . . . .   | 15%  | 15%                        |       |
|      | (a) Packet for household use . . . . .   | 15%  | 20%                        | 89   | Salt:   |  |                            |       |
|      | (b) N.E.I. . . . .   | Free   | Free                       |      | (a) Brown, light brown, pink or dark red rock . . . . .   | Free   | 1 0 0                      |       |
| 64   | Lard and lard oil, and refined fats, n.e.i. per lb. . . . .  | 0 0 1  | 0 0 1½                     |      | (b) N.E.I. . . . .  | 1 0 0  | 1 0 0                      |       |
| 65   | Lined cake and oil cake . . . . .  | 0 1 0  | 0 1 0                      | 90   | Sausage casings . . . . .   | Free   | Free                       |       |
| 66   | Lined for the manufacture of oil and cake and lined for cultivation under Departmental By-laws . . . . .   | Free   | Free                       | 91   | (a) Seed (rape), for the manufacture of rape seed cake and denatured colza oil under Departmental By-laws . . . . .   | Free   | Free                       |       |
| 67   | Lined seed . . . . .   | 0 4 0  | 0 4 0                      |      | (b) Seed (canary, hemp and rape); also mixtures in which such seeds predominate, n.e.i. . . . .   | 0 1 6  | 0 1 6                      |       |
| 68   | Lined seed . . . . .   | 0 2 0  | 0 2 0                      | 92   | Seed (cotton) . . . . .   | 0 4 0  | 0 4 0                      |       |
| 69   | Liquorice:   |  |                            | 93   | Seed (cotton), for the manufacture of cotton seed cake and denatured cotton seed oil which may be delivered free as prescribed by Departmental By-laws . . . . .  |  |                            |       |
|      | (a) Root in its natural state . . . . .  | Free   | Free                       | 94   | Soap:   |  |                            |       |
|      | (b) Crude, crude paste and block juice . . . . .   | 0 0 1  | 0 0 1                      |      | (a) Toilet, fancy or medicated . . . . .  | 0 0 5  | 0 0 6                      |       |
|      | (c) Other . . . . .  | 0 0 2½   | 0 0 3                      |      | or ad val. . . . .  | 30%  | 35%                        |       |
|      | (d) When the invoice value, including the inside packages, exceeds 1s. per lb. . . . .   | 25%  | 30%                        |      | (b) N.E.I.; also soap substitutes and compounded detergents for washing & cleansing purposes, not including saponaceous disinfectants . . . . .   | 30%  | 35%                        |       |
| 70   | Macaroni and vermicelli . . . . .  | 0 0 1  | 0 0 1                      | 95   | Sparklets, for aerating waters . . . . .  | Free   | Free                       |       |
| 71   | Malt extract, non-spirituous, including peptonized malt extract . . . . .  | 0 0 2  | 0 0 2                      | 96   | Spices: (a) Unground, n.e.i. . . . .  | 0 0 2  | 0 0 2                      |       |
| 72   | Malt, including granulated, maize, and rice malts and roasted or torrefied barley . . . . .  | 0 6 0  | 0 7 0                      |      | (b) Ground, n.e.i. . . . .  | 0 0 4  | 0 0 4                      |       |
| 73   | Matches and vestas of all kinds:   |  |                            |      | (c) Unground, for manufacturing purposes, under Departmental By-laws . . . . .  | 0 0 1  | 0 0 1                      |       |
|      | (a) In boxes containing 100 or less of matches or vestas . . . . .   | 0 0 3  | 0 1 2                      | 97   | Starch . . . . .  | 0 0 2  | 0 0 2                      |       |
|      | (b) In boxes containing over 100, but not exceeding 200 matches or vestas . . . . .  | 0 1 4  | 0 2 4                      | 98   | Starch flour . . . . .  | 0 0 2  | 0 0 2                      |       |
|      | (c) For each additional 100, or portion of 100 matches or vestas per box, an additional duty . . . . .   | 0 0 8  | 0 1 2                      | 99   | Straw . . . . .   | 0 1 0  | 0 1 0                      |       |
|      | (d) When in boxes upon which the number of matches contained therein is not printed or stamped, in addition to the duties set out in (a), (b), (c) above . . . . .   | 0 2 0  | 0 2 0                      | 100  | Tea:  |  |                            |       |
|      |  |  |                            |      | (a) In packets not exceeding 20 lb. in weight per lb. . . . .   | 0 0 1  | 0 0 1                      |       |
|      |  |  |                            |      | (b) N.E.I. . . . .  | Free   | Free                       |       |
|      |  |  |                            |      | 101   | Vegetables, dried, dried salt, concentrated, compressed, or powdered . . . . . | 20%                        | 20%   |
|      |  |  |                            |      | 102   | Vegetables, n.e.i. . . . .   | 0 2 0                      | 0 2 0 |

DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES—*cont.*

| Nos. | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom. |         | General Tariff. |         |   |   |
|------|---|---|---------|-----------------|---------|---|---|
|      |   | £ s. d.   | £ s. d. | £ s. d.         | £ s. d. |   |   |
| 103  | Waxes, mixed or compounded, liquid or solid; also shoemakers' wax .....   | 0   | 0       | 1               | 0       | 0 | 1 |
| 104  | Waxes, n.e.l., including stearine, paraffin wax, beeswax, carnauba, ceresine, and Japanese or vegetable wax ..... | 0   | 0       | 1               | 0       | 0 | 1 |

## DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.

|                         |  |      |      |   |   |
|-------------------------|--|------|------|---|---|
| 105 Piece goods,* viz.: |  |      |      |   |   |
| (a)                     | Cotton, linen & other piece goods, n.e.i.; oil baize; leather cloth.....   | Free | 5 %  |   |   |
| (b)                     | Cotton and linen piece goods defined for cutting up for the manufacture of hemmed or hemstitched handkerchiefs, serviettes, tablecloths, towels, or window blinds <i>ad val.</i>   | Free | 5 %  |   |   |
| (c)                     | Piece goods, n.e.i., other than of wool or silk, suitable for human apparel, or to be worn in connection with the human body, having on one or both sides a tress, treated, combed, fluffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance.....   | Free | 5 %  |   |   |
| (d)                     | Silk, or containing silk, or having silk worked thereon, except piece goods enumerated in sub-item (f).....  | 15 % | 20 % |   |   |
| (e)                     | Velvets, velveteens, plushes, sealette and cloths imitating furs, astrachans; lace for attire; lace flouncings; millinery and dress nets; veillings; embroidery in the piece; Italians containing wool; buckled linens or cottons.....   | 13 % | 20 % |   |   |
| (f)                     | Woolen, or containing wool, n.e.i. <i>ad val.</i>  | 30 % | 35 % |   |   |
| (g)                     | Hair cloth and cloth of hair and cotton or hair and wool combined for lining apparel.....  | Free | Free |   |   |
| (h)                     | Waterproofed cloth, prepared with rubber, oil, or celluloid:   |      |      |   |   |
| (1)                     | Woolen or containing wool.....   | 30 % | 35 % |   |   |
| (2)                     | Silk, or containing silk, but not containing wool.....   | 20 % | 25 % |   |   |
| (3)                     | N.E.I.....   | 15 % | 20 % |   |   |
| 106                     | (a) Buckles, clasps, slides and buttons, n.e.i., for bonnets, hats, shoes and other attire, not being partly or wholly of gold or silver; cotton featherstitch braids; plain braids (other than cotton featherstitch) of one color and not exceeding 3 inches in width, but not including braids containing gold, silver or tinseled threads; piping; tinseled cloth; tinseled beltting, having warp or weft composed wholly of tinseled or of continuous threads of tinseled and an alternate thread of textile; and tinseled thread..... | Free | 10 % |   |   |
| (b)                     | Trimmings and ornaments, n.e.i., for bonnets, hats, shoes, and other attire, not being partly or wholly of gold or silver; including badges, n.e.i.; braids n.e.i.; crowns and bandeaux for hats; fringes n.e.i.; frillings; ruffling; pleating; and ruffling; galloons n.e.i.; ribbons n.e.i.; tinseled beltting n.e.i.; beltting for apparel not elsewhere specified and not being cut to length for belts.....  | 15 % | 25 % |   |   |
| 107                     | Looping for boots and labels and hangings for coats and other textile goods, plain, printed or having woven lettering or ornamental designs, including ribbons and galloons, banded, named, or of more than one color, for hats and caps, whether in the piece or otherwise.....   | 35 % | 40 % |   |   |
| 108                     | (a) Feathers, undressed, and down.....   | 15 % | 15 % |   |   |
| (b)                     | Feathers, dressed, including feathers made up into trimmings; also natural birds and wings.....  | 25 % | 30 % |   |   |
| 109                     | Artificial plants, flowers, fruits, leaves, and grains of all kinds and materials.....   | 25 % | 30 % |   |   |
| 110                     | Apparel and attire:  |      |      |   |   |
| (a)                     | Corsets.....   | 10 % | 15 % |   |   |
| (b)                     | Apparel, articles of, viz.:  |      |      |   |   |
| (1)                     | Blouses and skirts of wool or silk, or containing wool or silk.....  | 0    | 1    | 0 | 1 |
| (2)                     | Blouses and skirts of wool or silk, or containing wool or silk.....  | 0    | 2    | 0 | 3 |
| (3)                     | Coats, children's.....   | 0    | 1    | 6 | 0 |
| (4)                     | Coats, women's.....  | 0    | 3    | 6 | 0 |
| (5)                     | Costumes, cotton.....  | 0    | 3    | 0 | 1 |
| (6)                     | Costumes of wool, or containing wool, except the costumes enumerated in sub-item (b) (7).....  | 0    | 5    | 0 | 7 |

| Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. | General Tariff. |
|------|--|---|-----------------|
|      |  | £ s. d.   | £ s. d.         |
| (7)  | Costumes, silk, or containing silk, each and in addition to the rates specified in sub-items (1) to (7) ..... <i>ad val.</i> or the rates imposed by sub-item (c) if higher  | 0 7 6   | 0 11 0          |
| (c)  | Apparel, n.e.l., for the human body, partly or wholly made up, including materials cut into shape therefor ..... <i>ad val.</i>  | 10 %  | 45 %            |
| 111  | Articles of natural or imitation hair:   |   |                 |
| (a)  | Wigs, transformations and fringes, including snuffs or patches ..... each or <i>ad val.</i> whichever rate returns the higher duty   | 0 10 0  | 0 12 25 %       |
| (b)  | Switches ..... each or <i>ad val.</i> whichever rate returns the higher duty   | 0 5 0   | 0 6 0           |
| (c)  | Hair nets, and n.e.l. .... <i>ad val.</i>  | 20 %  | 25 %            |
| 112  | Furs and other skins:  |   |                 |
| (a)  | Furs, being apparel or attire or other article in part or wholly made up, including furs sewn together, ..... <i>ad val.</i>   | 30 %  | 35 %            |
| (b)  | Fur and other skins, n.e.l., dressed or prepared for making up ..... <i>ad val.</i>  | 15 %  | 15 %            |
| (c)  | Hatters' fur not on the skin ..... <i>ad val.</i>  | 15 %  | 15 %            |
| 113  | Gloves, viz.:  |   |                 |
| (a)  | Harvesting, driving, housemaids' and gardening ..... <i>ad val.</i>  | 20 %  | 30 %            |
| (b)  | N.E.l. of all kinds and materials, including mittens ..... <i>ad val.</i>  | 10 %  | 15 %            |
| 114  | Hats, caps and bonnets:  |   |                 |
| (a)  | Firemen's helmets and miners' hats ....  | Free  | Free            |
| (b)  | Wool felt hats, in any stage of manufacture ..... per dozen or <i>ad val.</i> whichever rate returns the higher duty   | 0 15 0  | 1 0 0           |
| (c)  | Fur felt hats, in any stage of manufacture ..... per dozen or <i>ad val.</i> whichever rate returns the higher duty  | 1 4 0   | 1 10 0          |
| (d)  | Caps and sewn hats, n.e.l. .... per dozen or <i>ad val.</i> whichever rate returns the higher duty   | 0 8 0   | 0 10 0          |
| (e)  | Hats and bonnets of all descriptions and materials, n.e.l., including forms, pull-over hoods weighing not more than 1½ ounces each, shapes and frames, n.e.l. .... <i>ad val.</i>  | 35 %  | 40 %            |
| 115  | Socks and stockings for human attire, viz.:  |   |                 |
| (a)  | Cotton ..... <i>ad val.</i>  | Free  | 10 %            |
| (b)  | Woolen or containing wool ..... <i>ad val.</i>   | 25 %  | 30 %            |
| (c)  | Silk, or containing silk, but not containing wool, and n.e.l. .... <i>ad val.</i>  | 25 %  | 30 %            |
| 116  | Parasols, sunshades and umbrellas .... <i>ad val.</i>  | 25 %  | 25 %            |
| 117  | Blankets, n.e.l. (except of rubber); blanketing; lap dusters; rugs, n.e.l., including buggy rugs or aprons, and rugging ..... <i>ad val.</i>   | 25 %  | 30 %            |
| 118  | Carpets, carpeting, floor cloths, floor and carriage mats of any textile material except coir; and floor rugs and coverings, not being furs or other skins (including felts and pads, but not including carpet felt paper) ..... <i>ad val.</i>  | 10 %  | 15 %            |
| 119  | Articles of coir, viz.:  |   |                 |
| (a)  | Mats, matting and fenders ..... <i>ad val.</i>   | 20 %  | 25 %            |
| 120  | (a) Articles as under, not being piece goods, viz.:  |   |                 |
| (1)  | Articles of furnishing drapery and upholstery, including quilts, table-covers, doyleys, tray cloths, sheets, pillow-cases and covers, bolster cases, counterpanes, bed spreads, table mats, splashes, tablecloths, runners, mantel borders, toilet sets, saddlebags in piece or otherwise, bags for linen, brush & comb bags, nightdress cases, antimacassars, handkerchief sachets and the like; cosies and cushions in part or wholly made up ..... <i>ad val.</i> | 20 %  | 25 %            |
| (b)  | Cotton or linen handkerchiefs and serviettes ..... <i>ad val.</i>  | 25 %  | 30 %            |
| 121  | Curtains and textile blinds, n.e.l. (not including blinds attached to rollers); curtain clips, bands, loopend holders; and blind tassels ..... <i>ad val.</i>  | 15 %  | 20 %            |
| 122  | Articles, n.e.l., partly or wholly made up from textiles, felts, or feathers, not included under items 108 or 110, and including materials cut into shape therefor ..... <i>ad val.</i>  | 25 %  | 30 %            |
| 123  | Waddings and cotton wool ..... <i>ad val.</i>  | 15 %  | 20 %            |
| 124  | Fringes or edgings of textile materials, not being for attire ..... <i>ad val.</i>   | Free  | 10 %            |
| 125  | Sheathing, roofing and boiler felt; felt for making polishing pads; hair fabric and hair material for covering steam pipes and boilers ..... <i>ad val.</i>  | Free  | 10 %            |
| 126  | Saddlers' webs; upholsterers' webs; collar check and collar cloth 36 inches and over in width; saddlers' kersey; saddlers' serge and felt; felt for lining horse and cattle rugs ..... <i>ad val.</i>  | Free  | 10 %            |
| 127  | Hop cloth; filter cloth for minos; camel hair cloth for pressing crushed copra ..... <i>ad val.</i>  | Free  | 10 %            |
| 128  | Milling silk ..... <i>ad val.</i>  | Free  | 10 %            |

\* Definition of Piece Goods.—When material is defined by selvedge or by pattern for cutting up into separate articles, it is not to be considered Piece Goods, but as dutiable under the heading applying to the article into which it is designed to be made. Tassels, whipped (with or without loops), or tassel curtain material, wico not defined for cutting up, is to be considered Piece Goods.



| Nos.                                | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. | Nos.    | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. |
|-------------------------------------|--|--|----------------------------|---------|---|--|----------------------------|
| 129                                 | Hessian and brattice cloth : nite piece goods ; hookbinders' cloth ; hanting .....   | Free   | Free                       | 156 (a) | Rolled iron and steel as prescribed by Departmental By-laws for use in the manufacture of standards, pillars and droppers .....   | Free   | 10 %                       |
| 130                                 | Canvas and duck, n.e.i. ....   | Free   | 10 %                       | (b)     | Standards, pillars, and patent steel droppers of all lengths for fencing ; patent wedgers for droppers and standards .....  | 12½ %  | 17½ %                      |
| 131                                 | Tents, sails and flags :—<br>(a) Tents and sails .....   | 15 %   | 15 %                       | 157     | Barbed wire .....   | 10 %   | 20 %                       |
|                                     | (b) Flags and banners over 1 foot in length .....  | 20 %   | 20 %                       | 158     | Wire netting .....  | Free   | 10 %                       |
| 132                                 | Living dresses .....   | Free   | 10 %                       | 159     | Wire n.e.i., also woven wire measuring over 20 holes to the linear inch .....   | Free   | 5 %                        |
| 133                                 | Bags and sacks of calico, cotton n.e.i., and linen, and meat wraps, whether partly or wholly made up ; and bags and sacks, n.e.i. ....   | 15 %   | 15 %                       | 160     | Agricultural, horticultural, and viticultural machinery and implements, viz. :<br>(A) Testers and Pasteurizers ; cotton gins ; fibre scutching machines ; hand-worked rakes and ploughs combined ; hay tedders ; horse rakes ; locomotive bunchers ; maize harvesters ; mangle binders ; milking machines ; mould-board ploughs in the rough and not cut into shape ; potato raisers or diggers ; potato sorters ; root cutters, pulpers and graters ; straw stackers ; sub-surface packers ; threshing machines ; winnowing forks (wood and steel) ; hand-worked cultivators ; hand-worked seed drills ..... | Free   | 10 %                       |
| 134                                 | Bags, sacks, packs and bales for bran, chaff, compressed fodder, potato, onion, ore, coal and wool ; also sugar mats, and sugar, corn and flour sacks .....  | Free   | Free                       | (B)     | Cream separators ; sheep shearing machines, not including the flexible shafting or any part above it .....  | Free   | 10 %                       |
| 135                                 | Bayonets, swords, scabbards, and attachments ; waist belts ; cross belts ; medals ; and all accoutrements, buttons, braid, and lace for naval and military uniforms may be delivered under Departmental By-laws .....  | Free   | 10 %                       | 161     | Agricultural, horticultural and viticultural machinery and implements, n.e.i. ; including cane loaders, cane unloaders and cane harvesters ; channel-making graders ; garden and field spraying machines ; garden and field rollers ; garden hose reels ; garden syringes ; horse road rollers and machines ; lawn mowers, sweepers and sprinklers ; road scoops and scrapers ; scoops ; stump extractors .....   | 20 %   | 25 %                       |
| DIVISION VI.—METALS AND MACHINERY.* |  |  |                            | 162     | Chaffcutters and horse gears ; chaffcutters ; corn shellers ; corn huskers ; cultivators n.e.i. ; harrows ; ploughs, or other ; plough shares ; plough mould boards ; scarifiers .....  | 20 %   | 25 %                       |
| 136                                 | Aluminium, Britannia metal, bronze, german silver, nickel, yellow metal, viz. : blocks, ingots, pigs, scrap ; plain bars, pipes, plates, rods, sheets, strips and tubes .....  | Free   | 10 %                       | 163 (a) | Combined corn sheller, husker and bagger ; combined corn sheller and husker ; disc cultivators ; drills (fertilizer, seed and grain) n.e.i., and all attachments thereto ; stump pump ploughs ; winnowers (horse and other power) ; seats, poles, swing-bars, yokes, and trees for agricultural machines, when imported separately .....  | 25 %   | 30 %                       |
| 137                                 | Antimony (known as star antimony) ; and antimonial and lead compounds, viz. : Type metal, linotype metal ; antifriction and plastic metals .....   | 15 %   | 20 %                       | (b)     | Discs for agricultural implements .....   | Free   | 10 %                       |
| 138                                 | Brass rods, viz. : Blocks, scrap ; plain angle bars, pipes, plates, rods, sheets, strips, tee and tubes .....  | Free   | 10 %                       | 164     | Churns of all kinds ; cheese presses ; dairy coolers ; refrigerators other than for household use ; supply cans ; incubators n.e.i. ; foster mothers .....  | 25 %   | 30 %                       |
| 139                                 | Copper, viz. : Blocks, scrap, wire ; plain angle bars, pipes, plates, rods, sheets, strips, tee and tubes .....  | Free   | 10 %                       | 165     | Stripper harvesters .....   | 12 0 0   | 14 0 0                     |
| 140                                 | Lead, sheet, and lead piping .....   | Free   | 10 %                       | 166     | Strippers .....   | 6 0 0  | 7 0 0                      |
| 141                                 | Platinum, viz. : Bars, rods, sheets, strips, tubing, pipes, sheets and plates .....  | Free   | 10 %                       | 167     | Metal parts of stripper harvesters and strippers .....  | per lb.  | 0 0 1½                     |
| 142                                 | Scrap iron and steel, and, subject to Departmental By-laws, materials for use as scrap iron .....  | Free   | 10 %                       | 168     | Machinery, viz. :<br>Steam engine indicators ; revolution and speed counters n.e.i. ; rollers for flour mills ; zinc refining retorts ; fire engines ; stitching machines ; sewing machines (including cabinets and covers) ; button-hole punching and sewing machines ; drawing machines ; garment drafting machines ; knitting machines ; straw envelope-making machines .....  | Free   | 10 %                       |
| 143                                 | Zinc, viz. : Bar, scrap, sheet (plain) ; circles and ingots bored or unbored for cyanide gold process, and zinc sheets in size not less than 7 feet by 3 feet or its equivalent (perforated with round holes of less than ½ of an inch diameter)) .....  | Free   | 10 %                       | 169     | Machinery, viz. :<br>Linotype, monotype, monoline and other type composing machines ; printing machines and presses ; typewriters (including covers) ; machinery used exclusively for and in the actual process of electrotyping and stereotyping ; aluminium rotary grating machine .....  | Free   | 10 %                       |
| 144                                 | Zinc blocks for marine boilers .....   | Free   | 5 %                        | 170 (a) | Earth and rock cutting, dredging and excavating machinery .....   | 25 %   | 30 %                       |
| 145                                 | Iron, plate and sheet, viz. :<br>(a) Corrugated galvanized .....   | per ton  | 1 0 0                      | (b)     | Ore dressing machinery and appliances n.e.i. and accessories .....  | 25 %   | 30 %                       |
|                                     | (b) Galvanized not corrugated, and corrugated not galvanized .....   | per ton  | 0 10 0                     | (c)     | Smelting, leaching, and metal-refining appliances .....   | 25 %   | 30 %                       |
| 146                                 | Plates (except plain tinplate) and sheets and pipes and tubes and rods of any metal (excepting gold, silver, zinc, or tin pipes or tubes), plated, polished or decorated .....   | 15 %   | 20 %                       | (d)     | Rock boring machines, n.e.i. ....   | 25 %   | 30 %                       |
| 147                                 | Tinned plates and tinned sheets (plain) .....  | Free   | 10 %                       | (e)     | Cold cutting machines .....   | 25 %   | 30 %                       |
| 148                                 | Leaf and foil of any metal .....   | Free   | 10 %                       | (f)     | Rotary and percussive rock drills .....   | 25 %   | 30 %                       |
| 149                                 | Steel, rough-shaped, for chaff cutter and other knives .....   | Free   | 10 %                       | 171     | Manganese or chrome steel parts, viz. : Parts made of steel containing not less than 1 per cent. of chromium or not less than 7 per cent. of manganese which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed or pulverized .....  | Free   | 10 %                       |
| 150                                 | Steel, hand or ribbon for making hand-saws or hand-knives .....  | Free   | 10 %                       | 172     | Mauglies, clothes wringers, and clothes washing machines .....  | 12½ %  | 20 %                       |
| 151                                 | Steel grit and steel wool, and steel balls for bearings other than cycle bearings .....  | Free   | 10 %                       | 173 (a) | Weighing machines ; weightbridges ; scales ; n.e.i. ; including tanners' measuring machines ; chemists' counter scales ; spring balances and steelyards ; weights, n.e.i. ; adding and computing machines and all   |  |                            |
| 152                                 | Iron and steel tubes or pipes (except riveted or cast) not more than 3 inches internal diameter ; flexible metal tubes ; galloway and vertical parallel boiler tubes bent or straight ; water bore casings ; wrought and malleable iron fittings for pipes ; and unpolished metal-cased tubes or pipes ..... | Free   | 10 %                       |         |   |  |                            |
| 153                                 | Iron pipes, cast and wrought n.e.i., and cast-iron fittings for pipes .....  | per ton  | 2 0 0                      |         |   |  |                            |
| 154                                 | Rails, fish plates, fish bolts, the plates and rods, switches, points, crossings, and intersections, for railways and tramways ; articles n.e.i. for fastening rails to sleepers .....   | per ton  | 0 17 6                     |         |   |  |                            |
| 155 (a)                             | Rolled iron or steel beams, channels, joists, girders, columns, trough and bridge iron and steel, not drilled or further manufactured .....  | per ton  | 0 17 6                     |         |   |  |                            |
|                                     | (b) Shafting .....   | Free   | 10 %                       |         |   |  |                            |

\* Motive power, engine combinations, and power connections are dutiable under their respective headings, when not integral parts of exempted machines, machinery, or machine tools.

† The importation of the following articles when made of tin plate is prohibited as from January 1, 1914 :—Crown seals, bird cages, toys, advertising pumps, fancy canisters, letter boxes, presses, phonograph advertising boardings, signs and plates. And the following goods when put up in tin-plate containers : Tobacco, cigarettes, boot polish, confectionery, powders of all kinds, soaps, except liquid soaps ; kerosene polishes, metal polishes, spices, veterinary pharmaceutical preparations, dry foodstuffs except biscuits, infants' and invalids' foods and dried milk foods.

## DIVISION VI.—METALS AND MACHINERY—continued.

| Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. | General Tariff. | Nos. | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom. | General Tariff. |
|------|--|---|-----------------|------|---|---|-----------------|
|      |  | £ s. d.   | £ s. d.         |      |   | £ s. d.   | £ s. d.         |
|      | attachments; time registers and detectors; cash registers; combined bagging, weighing and sewing machines,.....  | ad val.   |                 |      | (b) Single-barrelled guns and rifles bearing the British or other approved test mark  | ad val.   |                 |
|      | (h) Scales, viz.: Chemical, analytical and assay, including weights; and precision and physical balances.....  | ad val.   | 20 %            |      | (c) Revolvers, pistols.....   | each 10 %<br>or ad val. 0 2 3                                     | 15 %<br>20 %    |
| 174  | Machine tools as prescribed by Departmental By-laws.....   | Free  | 10 %            |      | whichever rate returns the higher duty  |   |                 |
| 175  | Any dutiable machinery, or machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a joint address passed on the motion of Ministers by both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free..... | Free  | 10 %            |      | (d) Barrels or actions other:<br>(1) For double-barrelled guns bearing the British or other approved test mark  | ad val.   | 10 %            |
| 176  | (a) Chain blocks and travelling blocks; pneumatic elevators and conveyors; turbo blowers; telphers; apparatus for liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings.....  | Free  | 10 %            |      | (2) For single-barrelled guns bearing the British or other approved test mark   | ad val.   | 10 %            |
| 177  | (b) Log band saws with band wheels 5 feet and over in diameter.....  | Free  | 10 %            |      | (e) Bayonets, swords, fencing foils and masks; guns, revolver and pistol covers, cases and fittings; loading and cleaning tools and cartridge belts.....  | ad val.   | 10 %            |
|      | (c) Machines and machinery, n.e.i.....   | 25 %  | 30 %            |      | (f) N.E.I.....  | ad val.   | 15 %            |
| 178  | Locomotives, traction and portable engines; road rollers, except horse road rollers, including scriber attachments.....  | 25 %  | 30 %            |      | (g) Rifles, military and match, and service fittings, including authorized cadet rifles and Morris tubes; gun stocks in the rough; barrels (not fitted to any action) bearing the British or other approved test mark                                 | ad val.   | 10 %            |
|      | (a) Fine-hatched economizers; mechanical stokers; steam tramps; steam turbines; superheaters; water purifiers.....   | Free  | 10 %            |      | (h) Guns or rifles fitted with barrels which do not bear the British or other approved test mark; or such barrels in ported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such..... | each 5 0 0  | 5 0 0           |
|      | (b) High-speed reciprocating steam engines for direct coupling or directly coupled to electric generators or to pumps, subject to Departmental By-laws.....  | ad val.   | 25 %            |      | 190 Anchors, over 10 cwt.....   | Free  | 10 %            |
|      | (c) N.E.I.....   | ad val.   | 25 %            |      | 191 Belstuns, cots, fenders and fire-irons.....   | ad val.   | 30 %            |
| 179  | Electrical machines and appliances:<br>(a) Electric heating and cooking appliances.....  | ad val.   | 10 %            |      | 192 Brasswork, brazework and gunmetal work for general engineering and plumbing and other trades.....   | ad val.   | 30 %            |
|      | (b) Electric fittings consisting wholly or partly of metal, viz.: switches, fuses and lightning arresters.....   | ad val.   | 20 %            |      | 193 Capsules, metallic.....   | ad val.   | Free            |
|      | (c) Regulating, starting and controlling apparatus for all electrical purposes, including distributing boards and switch-boards, except telephone switchboards and telephone distributing boards.....  | ad val.   | 20 %            |      | 194 (a) Chain, n.e.i., not made into serviceable articles.....  | ad val.   | Free            |
|      | (d) Dynamoelectric machines; static transformers and induction coils for all purposes; electric fans.....  | ad val.   | 25 %            |      | (b) Chains, metal driving.....  | ad val.   | 20 %            |
|      | (e) Electric fittings not containing metal to be dutiable according to material.   |   |                 |      | 195 Cylinders for anhydrous ammonia and for gas, including gas tanks for self-starters.....   | ad val.   | Free            |
| 180  | Electrical and gas appliances, viz.:<br>(a) Telephones, telephone switchboards, telephone distributing boards and appliances.....  | Free  | 10 %            |      | 196 Crucibles.....  | ad val.   | Free            |
|      | (b) (1) Gas meters.....  | ad val.   | 25 %            |      | 197 Cutlery, n.e.i., forks, spoons and knife sharpeners, including the articles named when plated or silver plated, but not including any article otherwise partly or wholly made of gold or silver.....  | ad val.   | 10 %            |
|      | (2) Parts of gas meters as prescribed by Departmental By-laws.....   | Free  | 10 %            |      | 198 Diving apparatus, not including hose.....   | ad val.   | Free            |
|      | (c) Electrodes; gasaliers; candleholders; pendants; brackets; zinc tubing; gas stoves and gas rings.....   | ad val.   | 25 %            |      | 199 Electrotypes and stereotypes:<br>Per block of 12 square inches and under.....   | 0 1 6   | 0 2 0           |
|      | (d) N.E.I., not included under item 192.....   | ad val.   | 20 %            |      | For every square inch over 12 square inches.....  | 0 0 14  | 0 0 2           |
| 181  | Electrical articles and materials, viz.:<br>(a) Accumulators or storage batteries; arc lamps; cable and wire covered; carbon in blocks of 12 square inches and over; electric vacuum tubes; measuring and recording instruments; prepared insulating tape; anodes, cathodes and hooks, for plating purposes.....   | ad val.   | Free            |      | 200 Eyelets and gylet studs.....  | ad val.   | Free            |
|      | (b) Arc lamp carbons.....  | ad val.   | Free            |      | 201 Fasteners, machine belt.....  | ad val.   | Free            |
| 182  | Bolts, nuts, rivets and washers, n.e.i.....  | ad val.   | 25 %            |      | 202 Thinblades and block fasteners for lasts.....   | ad val.   | Free            |
| 183  | Rivets, bifurcated.....  | ad val.   | Free            |      | 203 Fire extinguishers, hand.....   | ad val.   | 20 %            |
| 184  | Washers and rivets, copper.....  | ad val.   | Free            |      | 204 Kettles and kitchen cooking utensils (not including stoves) of cast iron (tinned or plain), aluminium or nickel.....  | ad val.   | Free            |
| 185  | (a) Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; mule stool, table, roofing and spiral screws.....   | ad val.   | 20 %            |      | 205 Steel knives for hand tobacco cutters and hand tin openers.....   | ad val.   | Free            |
|      | (b) Screws for wood not elsewhere specified.....   | ad val.   | Free            |      | 206 (a) Lamps and lanterns, n.e.i. and parts n.e.i. thereof, except wicks; coach and carriage lamp irons; metal reflectors and shades; lampware, n.e.i., but not the columns of street lamps.....   | ad val.   | 15 %            |
| 186  | Screw hooks, eyes and rings.....   | ad val.   | Free            |      | (b) Glass parts of lamps and lanterns when imported separately and glass parts in excess of one to each lamp or lantern when imported with the lamps or lanterns with which they are designed to be used.....   | ad val.   | 20 %            |
| 187  | Nails, viz.:<br>(a) Saddlers' (tack) (not cut) and nails.....  | Free  | 10 %            |      | (c) Frames and other oil or spirit heating lamps.....   | ad val.   | 20 %            |
|      | (b) Nail-dogs or brobs.....  | per cwt. 0 3 0  | 0 3 3           |      | (d) Incandescent mantles.....   | ad val.   | 15 %            |
|      | (c) Brails (including nails, tacks, n.e.i.; picture nails; spikes; staples; n.e.i.; wire and other nails, n.e.i.; spouting screws).....  | per cwt. 0 5 0  | 0 5 6           |      | 207 Lamps, miners' safety.....  | ad val.   | Free            |
|      | (d) Horse-shoe nails.....  | per cwt. 0 7 6  | 0 8 0           |      | 208 Manufactures of metal, n.e.i.....   | ad val.   | 30 %            |
| 188  | Ammunition, viz.: (a) Shot, bullets and slugs.....   | per cwt. 0 5 6  | 0 5 6           |      | 209 Malleable iron castings not elsewhere specified.....  | per lb. 0 0 12  | 0 0 2           |
| 189  | Arms, viz.: (a) Double-barrelled guns and rifles bearing the British or other approved test mark.....  | ad val.   | 10 %            |      | 210 Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz.: gimps, solid-headed short toilet, plain safety, hair; also hooks and eyes for apparel and crochet hooks:<br>(a) When in fancy boxes.....                      | ad val.   | 25 %            |
|      |  |   |                 |      | (b) When not in fancy boxes.....  | ad val.   | Free            |
|      |  |   |                 |      | 211 Printers' type, including spaces and quads; line and other slugs; metal furniture and quotations.....   | ad val.   | 20 %            |
|      |  |   |                 |      | 212 Printers' materials, viz.: circles, clumps, curves, knives (paring), rules and leads.....   | ad val.   | Free            |
|      |  |   |                 |      | 213 Refrigerating condensers and coils and coils for sugar boilers and the like; corrugated cylinders for boilers.....  | ad val.   | 20 %            |
|      |  |   |                 |      | 214 Retorts, pans, condensers, cylinders and other articles used in the manufacture of acids and in laboratories and made of platinum.....  | ad val.   | Free            |
|      |  |   |                 |      | 215 Saws, n.e.i.....  | ad val.   | 15 %            |
|      |  |   |                 |      | 216 Saddlers' and harness makers' materials, viz.: snaps (barnes and balter), spurs (not being partly or wholly of gold or silver, or gold or silver-plated) and spur boxes.....  | ad val.   | Free            |
|      |  |   |                 |      | 217 Sprinklers (not being partly or wholly of gold or silver) for perfume bottles.....  | ad val.   | Free            |

TARIFF.]

| Nos.                                       | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|--|--|---|-------------------------|
| 216  | Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods  | Free  | Free                    |
| 218  | Tools of trade, for the use of artisans and mechanics and tools in general use as prescribed by Departmental By-laws   | Free  | 10 %                    |
| 220  | Traps, viz.: rabbit, dog and human   | Free  | 10 %                    |
| 221  | Tubes (collapsible) empty, but not including tubes having printed paper attached thereto   | Free  | 10 %                    |
| DIVISION VIA.—METALS AND MACHINERY.        |  |   |                         |
| 222  | Iron and steel:  |   |                         |
| (a)  | Pig iron   | Free  | 5 %                     |
| (b)  | Ingots; blooms; slabs; billets; polished bars and hoops; or like crude manufactures, less finished than iron or steel bars, but more advanced than pig iron (except castings)  | Free  | 5 %                     |
| (c)  | Bar; rod; angle; tee; sheet and plate (plain); wire and hoop; iron bars of fancy pattern in the state in which they leave the rollers  | Free  | 5 %                     |
| (d)  | Machinery, machines: Mowers; reapers and reapers and binders   | Free  | 5 %                     |
| DIVISION VII.—OILS, PAINTS, AND VARNISHES. |  |   |                         |
| 223  | Bronzing and metal powders   | Free  | 10 %                    |
| 224  | Graphite or plumbago, black lead, and foundry black  | Free  | 25 %                    |
| 225  | French chalk and other preparations of stearite, n.e.i.  | 20 %  | 25 %                    |
| 226  | Blacking; including dressings, licks, stains, pastes and polishes for leather; furniture oils, pastes, and polishes; floor polishes; and bronzing and metal liquids  | 35 %  | 40 %                    |
| 227  | Tallow and greases: Greases, including axle grease, and tallow unfried   | Free  | 0 0 1                   |
| (a)  | In packages exceeding 4 lbs. in weight per cwt. or ad val.   | 0 2 0   | 0 3 0                   |
| (b)  | whichever rate returns the higher duty   | 10 %  | 15 %                    |
| (c)  | In packages not exceeding 1 lb. in weight per cwt. or ad val.  | 0 4 0   | 0 5 6                   |
| (d)  | whichever rate returns the higher duty   | 15 %  | 20 %                    |
| 228  | Oils in bulk or otherwise, viz.: Ethen tar oil; cloth oil, for use in the manufacture of textile goods, as prescribed by Departmental By-laws; pine; fir tree; mackerel fish oils; seal; whale; penguin; petroleum (crude); degrass; sod; mirbane; and turpentine per gal.   | Free  | 0 0 1                   |
| 229  | Oils in vessels exceeding one gallon, viz.: (a) Kerosene, and other refined petroleum burning oils, n.e.i.   | Free  | Free                    |
| (b)  | Residual oils under Departmental By-laws*  | 0 0 0   | 0 0 0                   |
| (c)  | Residual oils, n.e.i.  | 0 0 3   | 0 0 3                   |
| (d)  | Mineral and coal tar, viz.: Naphtha, benzine, benzoline, gasoline, pentane, petrol, turpentine substitutes, and all petroleum spirit   | 0 0 0   | 0 0 1                   |
| (e)  | Solar oils   | 0 0 1   | 0 0 1                   |
| (f)  | Lubricating (mineral)  | 0 0 3   | 0 0 3                   |
| (g)  | China, sesame and soya bean oils, when denaturated as prescribed by Departmental By-laws   | Free  | 0 0 3                   |
| (h)  | Castor; Turkey red; commercial oleic acid; linseed, tung and other vegetable paint oils, n.e.i.  | 0 0 6   | 0 0 8                   |
| (i)  | Vegetable oils, edible, n.e.i., when denaturated as prescribed by Departmental By-laws   | 0 0 6   | 0 0 8                   |
| (j)  | Vegetable oils, edible, including salad, cooking and fish-frying oils  | 0 2 0   | 0 2 6                   |
| (k)  | N.E.I.   | 0 0 6   | 0 0 8                   |
| 230  | Oils: 10 vessels not exceeding one gallon, viz.: (a) Quarter-pints and smaller sizes per doz.  | 0 0 9   | 0 1 0                   |
| (b)  | Half-pints and over quarter-pints  | 0 1 6   | 0 2 0                   |
| (c)  | Pints and over a half-pint   | 0 3 0   | 0 4 0                   |
| (d)  | Quarts and over a pint   | 0 6 0   | 0 8 0                   |
| (e)  | Over a quart   | 0 2 0   | 0 2 8                   |
| 231  | Paints and colours, viz.: (a) Blacks, being lamp, ivory, bone, or vegetable, litharge, London purple, Paris green, ultramarine blue, ceramie colours, vandykes, manganese, Paris white, vermillions, and prepared clazes for pottery, in dry colour form; crayons; sulphate of copper; artists' colours; dyes, dry or in paste form for manufacturing purposes | Free  | 5 %                     |

| Nos.   | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|--|--|---|-------------------------|
| (b)  | (1) Barytes, crude   | per cwt. 0 2 6  | 0 3 0                   |
| (2)  | Barytes, ground  | per cwt. 0 3 0  | 0 3 6                   |
| (c)  | Dry white lead; patent dryers and the like; and putty  | per cwt. 0 1 6  | 0 2 0                   |
| (d)  | Kaoline, water paints and distempers, in powder form   | per cwt. 0 1 0  | 0 5 0                   |
| (e)  | Colours, dry, n.e.i.   | per cwt. 0 2 6  | 0 3 0                   |
| (f)  | Whiting  | per cwt. 0 0 6  | 0 0 8                   |
| (g)  | Ground in liquid in packages containing over 14 lb.  | per cwt. 0 5 0  | 0 6 0                   |
| (h)  | Ground in liquid in packages containing 14 lb. and under; paints and colours prepared for use; tattoo oil; enamels; enamel paints and glosses  | per cwt. 0 7 6  | 0 9 0                   |
| (i)  | whichever rate returns the higher duty   | 20 %  | 25 %                    |
| (r)  | Ship's anti-fouling composition  | per cwt. 0 4 0  | 0 4 6                   |
| 232  | Varnishes; varnish and oil stains; lacquers; japans; Berlin, Brunswick and stoving blacks and substitutes therefor; liquid sizes; patent knotting; oil and wood finishes; puttying liquids; damp-wall compositions; lithographic varnish; printers' ink reducer; ceresine; liquid dryers; gold size; liquid stain for wood | per gal. 0 2 6  | 0 3 0                   |
| 233  | Liquid removers of paint and varnish   | ad val.   | Free 5 %                |
| DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE. |  |   |                         |
| 234  | (a) Portland cement, plaster of paris, and other like preparations having magnesia or sulphate of lime as a basis; magnesite, magnesium carbonate, and magnesium chloride, in packages containing over 14 lb.  | per cwt. 0 1 0  | 0 1 6                   |
| (b)  | Articles, n.e.i., composed wholly or in chief value of cement, and articles of reinforced cement   | per cwt. 0 2 0  | 0 3 0                   |
| (c)  | whichever rate returns the higher duty   | 25 %  | 30 %                    |
| 235  | Asphalt, mastic  | ad val.   | 15 %                    |
| 236  | Scientific apparatus, porcelain, viz.: Crucibles, tubes, pressure filters, and evaporating dishes for laboratory use   | ad val.   | Free 5 %                |
| 237  | China, parian and porcelain ware   | ad val.   | 20 %                    |
| 238  | Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles  | ad val.   | Free 5 %                |
| 239  | Fire and glazed bricks; fire lumps; fire-cement, n.e.i.; fireclay manufactures   | ad val.   | 15 %                    |
| 240  | Flooring tiles; flooring tiles; tiles, n.e.i., of all materials; mosaic flooring; tile, roofing slates, of fibro-cement, asbestos-cement, and similar substances   | ad val.   | 25 %                    |
| 241  | Earthenware, viz.: (a) Spurs, stilt, and thimbles  | ad val.   | Free 5 %                |
| (b)  | Earthenware, brownware, and stoneware, including glazed or enameled fireclay manufactures, n.e.i.  | ad val.   | 20 %                    |
| 242  | Glass, viz.: (a) Glass for photographic plates, under Departmental By-laws   | ad val.   | Free 5 %                |
| (b)  | Sheet, viz.: Plain clear per 100 superficial feet  | 0 2 0   | 0 2 3                   |
| (c)  | Polished and patent plate, not exceeding 25 superficial feet   | ad val.   | Free 5 %                |
| (d)  | Polished and patent plate, n.e.i. per 100 superficial feet   | 0 10 0  | 0 11 0                  |
| (e)  | Bent, bevelled, heralsh, sand-blasted, channelled, embossed, etched, silvered, or brilliant-cut; corners cut, bevelled, or engraved; prisms; and all glass framed with metal   | ad val.   | 25 %                    |
| 243  | Glass, n.e.i., also seltzogens and accessories and syphon bottles  | ad val.   | 15 %                    |
| 244  | Glass, viz.: Lenses, n.e.i.; locket, branch, and watch glasses   | ad val.   | Free 5 %                |
| 245  | Glass, viz.: Gas analysis apparatus; areo-metric testing apparatus and tubes; evaporating basins   | ad val.   | Free 5 %                |
| 246  | Scientific apparatus (glass), viz.: Beakers; flasks; acid carbouic acid, sulphurated hydrog. gen, decomposing water, and bacteriological apparatus of glass  | ad val.   | Free 5 %                |
| 247  | Screens, process engravers   | ad val.   | Free 5 %                |
| 248  | Tubes and rods of resistant glass; articles of fused silica; glass retorts exceeding a quart in capacity   | ad val.   | Free 5 %                |
| 249  | Glass cells for primary and secondary electric batteries   | ad val.   | Free 5 %                |
| 250  | Glassware, n.e.i.  | ad val.   | 20 %                    |
| 251  | Bottle stoppers, n.e.i.; also glass bottle markers   | ad val.   | Free 5 %                |
| 252  | (a) Bottles and jars, empty, up to and including 5 drams of fluid capacity   | ad val.   | Free 5 %                |
| (b)  | Bottles, flasks, and jars, fancy, ground, or cut glass, empty, over 5 drams fluid capacity, and glass stoppers   | ad val.   | 25 %                    |
| (c)  | Bottles, flasks, and jars, n.e.i., empty   | ad val.   | 30 %                    |
| (d)  | Glass caps for fruit jars  | ad val.   | 25 %                    |

The Proclamation of December 5, 1917, prohibits the importation into Australia of kerosene, petrol, benzine, and other products of petroleum in tins branded or labelled on the either bottom.

\* When the Department is in doubt as to the exact nature of any oil so described it shall be denaturated in accordance with Departmental By-laws.† An admixture not exceeding 2 % of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.



## DIVISION VII. EARTHENWARE, CEMENT, CHINA, GLASS AND STONE continued.

| Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|------|--|---|-------------------------|
| 253  | Bottles, flasks, and jars, n.e.i., containing glass not subject to duty under item 408:  |   |                         |
| (a)  | Bottles and jars up to and including capacity of 5 fluid drams ..... per doz.  | Free  | 0 0 2                   |
| (b)  | Over 5 drams and not exceeding 10 ozs. fluid capacity ..... per doz.   | 0 0 2   | 0 0 3                   |
| (c)  | Over 10 ozs. and not exceeding 20 ozs. fluid capacity ..... per doz.   | 0 0 3   | 0 0 1                   |
| (d)  | Over 20 ozs. and not exceeding 60 ozs. fluid capacity ..... per doz.   | 0 0 1   | 0 0 6                   |
| (e)  | Over 60 ozs. fluid capacity ..... per doz.   | 25  | 30 7                    |
| (f)  | Bottles, flasks, and jars, fancy, ground, or cut glass, over 6 drams fluid capacity; also stoppers for such bottles. .... ad val.      | 25  | 30 7                    |
| 254  | Shellac, sandarac, dextrine mastic, and other tree gums ..... ad val.  | Free  | 10 7                    |
| 255  | (a) Gline, in dry form ..... per lb.   | 0 0 1   | 0 0 2                   |
| (b)  | Cements and prepared adhesives, n.e.i., including acetylated starch, casein, mangle, liquid glue; also belting compounds. .... ad val. | 25 6  | 30 7                    |
| (c)  | Gelatine of all kinds ..... per lb.  | 0 0 1 1   | 0 0 2                   |
| 256  | Printing roller composition ..... ad val.  | 35 6  | 45 7                    |
| 257  | (a) Slate slabs, split, and with rough edges ..... ad val.   | 15 7  | 20 7                    |
| (b)  | Slate slabs with split or chiselled faces and one or more sawn edges ..... ad val.   | 20 7  | 25 7                    |
| (c)  | Slate slabs with one or more planed faces ..... ad val.  | 25 7  | 30 7                    |
| 258  | Wrought slate, n.e.i. .... ad val.   | 30 7  | 35 7                    |
| 259  | Roofing slates, n.e.i. .... ad val.  | 20 7  | 30 7                    |
| 260  | Bathbricks ..... ad val.   | Free  | 5 7                     |
| 261  | Oil and water stones; also lithographic and emery stones ..... ad val.   | Free  | 5 7                     |
| 262  | Stone and marble:  |   |                         |
| (a)  | Stone in the rough, n.e.i. ....  | Free  | Free                    |
| (b)  | Marble, white, unwrought, including rough or scabbled from the pick. .... ad val.  | Free  | 10 7                    |
| (c)  | Marble, n.e.i., and granite, unwrought, including rough or scabbled from the pick ..... ad val.  | 10 7  | 15 7                    |
| (d)  | Slabs, seatings, or blocks, sawn on one or two faces ..... ad val.   | 15 7  | 20 7                    |
| (e)  | Slabs, seatings, or blocks, sawn on one or more faces and one or more edges or ends ..... ad val.                                      | 20 7  | 25 7                    |
| (f)  | Wrought, n.e.i. .... ad val.   | 40 7  | 45 7                    |
| 263  | Pestles and mortars of any material. .... ad val.  | Free  | 5 7                     |

## DIVISION IX.—DRUGS AND CHEMICALS.

|     |   |       |         |
|-----|---|-------|---------|
| 264 | Acetic acid, extract, or essence of vinegar:  |       |         |
| (a) | Vinegar, standard (as prescribed by Departmental By-laws), the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 6 % of absolute acetic acid. .... per gal.                      | 0 0 6 | 0 0 8   |
| (b) | Vinegar, not the product of malt or grain or fruit juice ..... per gal.   | 0 2 0 | 0 2 6   |
| (c) | Solutions, extracts, or essences, containing more than 6 % but not more than 30 % of absolute acetic acid. .... per gal.  | 0 3 9 | 0 4 6   |
| (d) | Solutions, extracts, or essences, containing more than 30 % of absolute acetic acid for every extra 10 % or part thereof ..... per gal.   | 0 1 3 | 0 1 6   |
| (e) | Acetates for the manufacture of acetic acid. ....   | 15 7  | 20 7    |
| 265 | Acids, viz.: Muriatic, nitric, and sulphuric ..... ad val.  | 15 7  | 20 7    |
| 266 | Cresylic acid: Cryle-cresote oil and crude tar oil; carbolic ..... ad val.  | Free  | 5 7     |
| 267 | Naphthalene, crude ..... ad val.  | Free  | 5 7     |
| 268 | Naphthalene, n.e.i. .... ad val.  | 25 7  | 30 7    |
| 269 | (a) Sheep washes and cattle and horse washes; insecticides, and disinfectants in liquid form in tins containing not less than 50 galls and, when in other than liquid form, in packages containing not less than 25 lbs. .... ad val. | Free  | 5 7     |
| (b) | Preparations being formaldehyde or containing formaldehyde, n.e.i.; insecticides and disinfectants, n.e.i. .... ad val.   | 10 7  | 15 7    |
| 270 | Fly papers, chemical and sticky ..... ad val.   | 10 7  | 15 7    |
| 271 | Ammonia, viz.:  |       |         |
| (a) | Acetate, carbonate, azobis, and liquid ..... ad val.  | 15 7  | 20 7    |
| (b) | Muriate and sulphate ..... ad val.  | Free  | 5 7     |
| 272 | Volatiles of sal-ammoniac ..... ad val.   | 15 7  | 20 7    |
| 273 | Carbide of calcium ..... ad val.  | Free  | 5 7     |
| 274 | Bromide salts; cyanide of potassium and cyanide of sodium ..... ad val.   | Free  | 5 7     |
| 275 | Thio-sulphates (hyposulphites) and hyposulphites containing zinc sulphite or formaldehyde ..... ad val.   | Free  | 5 7     |
| 276 | Soda crystals ..... per cwt.  | 0 1 0 | 0 1 3   |
| 277 | Carbonic acid gas ..... per lb.   | 0 0 2 | 0 0 2 1 |
| 278 | Carbonate and bicarbonate of soda ..... ad val.   | Free  | 5 7     |
| 279 | Tartaric acid, cream of tartar, and citric acid ..... ad val.   | Free  | 5 7     |

280 Drugs and chemicals, viz.:

(a) Salicylic acid and other food preservatives, n.e.i., salicylate of soda; sulphites and bisulphites of potassium; bisulphite of

| Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. £ s. d. | General Tariff. £ s. d. |
|------|--|---|-------------------------|
|      | sodium, calcium, and magnesium; and fanning powders and liquids, including malto-peptone yeast food, yeast food preservatives, yeast nourishment, Quilaya bark, saponurins, glycerithrin and its compounds ..... ad val.   | 0 20 7  | 0 25 7                  |
|      | (b) Boric acid ..... per cwt.  | 0 7 0   | 0 8 6                   |
|      | (c) Szeclarin and other similar substitutes for sugar, and substances capable of conversion into such substitutes for sugar ..... per lb.  | 1 10 0  | 1 16 0                  |
| 281  | Chemicals and drugs, n.e.i., other than those packed for use in the household. .... ad val.  | Free  | 5 7                     |
| 282  | Opium, for medicinal purposes only, under Departmental By-laws:  |   |                         |
| (a)  | Opium ..... per lb.  | 1 10 0  | 1 15 0                  |
| (b)  | Opium, extracts of ..... per cwt.  | 3 0 0   | 3 10 0                  |
| 283  | Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading ..... per lb.  | 1 10 0  | 1 15 0                  |
| 284  | Bacteriological products and serum, as prescribed by Departmental By-laws. ....  | Free  | Free                    |
| 285  | Medicines:   |   |                         |
| (a)  | Pharmaceutical preparations; patent and proprietary medicines and other medicinal preparations; chemicals and drugs packed for use in the household; medicinal extracts; essences; juices; infusions; solutions; emulsions; confections; acid syrups; pills; pilules; tabloids; solidos; ovoids; tablets; capsules; cachets; suppositories; pessaries; n.e.i.; poisons; salves; ointments; liniments; lotions; pastes and the like; medicinal waters and oils, n.e.i.; and medicines for animals. .... ad val. | 15 7  | 20 7                    |
| (b)  | Spirituos ..... ad val.  | 15 7  | 20 7                    |

(Or according to the rates provided in Division I, whichever rate returns the higher duty.)

|     |  |       |       |
|-----|--|-------|-------|
| 286 | Plasters, medicated and unmedicated. .... ad val.  | Free  | 5 7   |
| 287 | Essential oils, non-spirituos, n.e.i. .... ad val.   | Free  | 5 7   |
| 288 | Essential oils, and fat containing extract of flowers used in making perfumes. .... ad val.  | Free  | 5 7   |
| 289 | Unrefined glycerine and unrefined lanoline (crude wool-fat); camphor ..... ad val.   | Free  | 5 7   |
| 290 | (a) Petroleum jelly, in packages containing not less than 3 cwt. .... ad val.  | Free  | 5 7   |
| (b) | Fulker's earth, in bulk. .... per cwt.   | 0 1 0 | 0 1 3 |
| (c) | Perfumery; perfumed ammonia; toilet preparations (perfumed or not) non-spirituos, and spirituous when the duty payable under item 9 is less than that payable under this item; refined lanoline; refined glycerine; and petroleum jelly in packages containing less than 3 cwt. .... ad val. | 25 7  | 30 7  |
| (d) | Perfumes,* artificial (synthetic), in concentrated form, non-spirituos, for manufacturing purposes under Departmental By-laws. ....  | Free  | Free  |
| (e) | Perfumes,* artificial (synthetic), in concentrated form, non-spirituos. .... per fluid ounce   | 0 3 0 | 0 3 0 |

## DIVISION X.—WOOD, WICKER AND CANF.

|     |  |        |        |
|-----|--|--------|--------|
| 291 | Timber, viz.:  |        |        |
| (a) | Englavers' boxwood and engravers' maplewood ..... ad val.  | 5 7    | 5 7    |
| (b) | Hickory, undressed ..... ad val.   | 5 7    | 5 7    |
| (c) | Logs, not sawn ..... ad val.   | 5 7    | 5 7    |
| (d) | Spars, in the rough ..... ad val.  | 5 7    | 5 7    |
| (e) | New Zealand white pine, in the rough, dressed, n.e.i. .... per 100 super. feet   | 0 1 0  | 0 1 0  |
| (f) | Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over per 100 super. feet   | 0 1 0  | 0 1 0  |
| (g) | Timber, undressed, n.e.i., in sizes of 7 in. x 2 1/2 in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent) ..... per 100 super. feet | 0 3 0  | 0 3 0  |
| (h) | Timber, undressed, n.e.i., in sizes less than 7 in. x 2 1/2 in. (or its equivalent) ..... per 100 super. feet  | 0 3 6  | 0 3 6  |
| (i) | Timber, undressed, cut to size for making boxes ..... per 100 super. feet  | 0 5 0  | 0 5 0  |
| (j) | Timber, for making boxes, being cut into shape, and dressed or partly dressed ..... per 100 super. feet  | 0 6 0  | 0 6 0  |
| (k) | Timber, bent or cut into shape, dressed or partly dressed, n.e.i. .... ad val.   | 30 7   | 30 7   |
| (l) | Timber, dressed, n.e.i., per 100 super. feet   | 0 4 0  | 0 4 0  |
| (m) | Veneer, three-ply. .... " " "  | 0 7 6  | 0 7 6  |
| (n) | Veneers, n.e.i. .... " " "   | 0 5 0  | 0 5 0  |
| 292 | Timber, viz.:  |        |        |
| (a) | Laths for blinds ..... ad val.   | 30 7   | 30 7   |
| (b) | Laths, n.e.i. .... per 1,000   | 0 10 0 | 0 10 0 |
| (c) | Pallings ..... " " "   | 0 15 0 | 0 15 0 |
| (d) | Pickets, undressed ..... per 100   | 0 3 6  | 0 3 6  |

\* The Proclamation of August 10, 1917, prohibits the importation of perfumery into the Commonwealth of Australia, the term "perfumery" applying to articles essentially perfumes, e.g., sachets and non-spirituos scents. Preparations such as face powders and creams, pomades, hair lotions, dentifrices and smelling salts are not affected by the prohibition.

| Nos.   | Goods.              | Tariff on Goods the Produce or Manufacture of the United Kingdom. | General Tariff. | Nos.   | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom. | General Tariff. |
|--|---------------------|---|-----------------|--|---|---|-----------------|
|  |                     | £ s. d.   | £ s. d.         |  |   | £ s. d.   | £ s. d.         |
| (c) Pickets, dressed .....   | per 100             | 0 7 0   | 0 7 0           | DIVISION XI.—JEWELLERY AND FANCY GOODS.  |   |   |                 |
| (f) Shingles .....   | per 1,000           | 0 5 0   | 0 5 0           | 307  | Shells in their natural state; weapons and caries of aboriginal inhabitants of any country; old coins .....   | Free  | Free            |
| (g) Architraves, mouldings, n.e.i., and skirtings, of any material .....   | per 100 lineal feet | 0 6 0   | 0 6 0           | 308  | Combs (toilet), and shaving sets not included under item 376 (a) .....  | 20 %  | 25 %            |
| (h) Picture and room mouldings .....   | ad val.             | 30 %  | 35 %            | 309  | Fancy goods, including card cases; snuff and match boxes; trinkets; serviette rings; button hooks; shoe-horns and lifts; glove stretchers; toys; ivory and other ornamental figures; leather dusters; paper parasols; articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament .....   | 20 %  | 30 %            |
| 263 (a) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 24 in. for door stocks .....  | per 100 super. feet | 0 3 0   | 0 3 0           | 310  | Articles used for outdoor and indoor games; fishing appliances, n.e.i. ....   | 30 %  | 35 %            |
| (b) Timber, for making doors, being cut into shape, and dressed or partly dressed .....  | per 100 super. feet | 0 6 0   | 0 6 0           | 311  | Bullion and coin; gold and silver bar ingot and sheet; cameos, intaglios & precious stones, unset, including pearls and coral; gold and silver wire for embroidery bullion, pearl ....  | Free  | Free            |
| (c) Doors of wood including fly doors:—  |                     |   |                 | 312  | Jewellery, being machine made chain in the rough (known as Brunswick pattern foxtail, or lace chain); galleries; coronets; heads; catches and joints for pins; clasps, n.e.i.; points; and watch pins .....   | 15 %  | 20 %            |
| Sizes 1½-in. and under .....   | each                | 0 4 6   | 0 4 6           | 313  | Jewellery unfinished, viz.:—Unset bracelets, brooches, necklets, rings, and other articles, prepared for setting, or such articles set with imitation precious stones .....   | 35 %  | 45 %            |
| over 1½-in. and under 1½-in. ....  | each                | 0 6 0   | 0 6 0           | 314  | Jewellery, commonly known as rolled gold, and jewellery under 9-carat .....   | 35 %  | 45 %            |
| 1½-in. and over .....  | each                | 0 8 6   | 0 8 6           | 315  | Jewellery, n.e.i., including bolt and split rings; awisels; ear wires; bars and stampings used in manufacture of jewellery; medals and medallions of gold and silver; bangles, badges, clasps, slides, buttons, and other ornaments of gold or silver for attire; combined bracelets and watches; gold or silver safety pins; gold or silver bags and purses; lace, braid and cord, and all articles, n.e.i., partly or wholly made of gold or silver ..... | 30 %  | 40 %            |
| 264 (a) Staves, undressed .....  | per 100             | 0 1 0   | 0 1 0           | ad val.  |   | 30 %  | 40 %            |
| (b) Staves, dressed or partly dressed, but not shaped .....  | per 100             | 0 4 0   | 0 4 0           | ad val.  |   | 35 %  | 45 %            |
| 265 Shooks: Elderkin, new .....  | each                | 0 4 0   | 0 4 6           | 316  | Jewellery, imitation, n.e.i. and imitation precious stones .....  | 35 %  | 45 %            |
| Half-hog-shead, new .....  | each                | 0 5 0   | 0 5 6           | 317  | Watch and clock main and hair springs; magnetic compasses of all kinds except for export wear and except those of gold or silver or mounted in gold or silver; ships' chronometers, patent logs, and sounding machines; microscopes; telescopes; and clinical thermometers .....  | Free  | 10 %            |
| Barrel, new .....  | each                | 0 5 6   | 0 6 0           | 318  | Watches, clocks, and chronometers, n.e.i.; opera, field, and marine glasses; pedometers; and pocket counters and the like .....   | 20 %  | 30 %            |
| Hog-shead, secondhand .....  | each                | 0 7 0   | 0 7 6           | 319  | Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines; and records .....   | Free  | 10 %            |
| Hog-shead, new .....   | each                | 0 12 0  | 0 13 0          | 320 (a) Home cinematographs .....  | Free  | Free  | Free            |
| Pine-beam, new .....   | each                | 35 %  | 40 %            | (b) Kinematographs n.e.i. ....   | 25 %  | 35 %  |                 |
| N.E.I. ....  | ad val.             | 35 %  | 40 %            | (c) Films for kinematographs:—   |   |   |                 |
| 266 Oaks and vats, empty .....   | ad val.             | 25 %  | 30 %            | (1) Sensitized films and films n.e.i. ....   | Free  | Free  | Free            |
| 267 Buckets and tubs, wooden .....   | ad val.             | Free  | 5 %             | (2) Exposed or developed films representing dramatic or Australian subjects .....  | per lineal foot   | 0 0 1   | 0 0 1½          |
| 268 (a) Last blocks, rough turned .....  | ad val.             | 25 %  | 35 %            | 321  | Spectacles and spectacle frames (not being partly or wholly of gold), spectacle glasses and lenses, and magnifying and reading glasses mounted except when the mountings are partly or wholly of gold or silver; watch cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated .....   | 15 %  | 20 %            |
| (b) Lasts and tubes, rough .....   | ad val.             | 25 %  | 35 %            |  |   |   |                 |
| 269 (a) Broom stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles .....  | ad val.             | 20 %  | 20 %            | DIVISION XII.—HIDES, LEATHER AND RUBBER.   |   |   |                 |
| (b) Brushmakers' woodware and turnery .....  | ad val.             | 30 %  | 35 %            | 322  | Hides and skins, viz.:—   | Free  | Free            |
| 300 Woodware for vehicles, viz.:—  |                     |   |                 | (a) Goat and sheep skins, raw .....  | 10 %  | 10 %  | 10 %            |
| (a) Felles of hickory, cut, shaped, or bent, plain, in the rough .....   | ad val.             | 15 %  | 15 %            | (b) Goat skins, pickled .....  | 0 3 0   | 0 3 0   | 0 3 0           |
| (b) Hubs, elm, with or without metal bands .....   | ad val.             | 0 1 3   | 0 1 3           | (c) Hides, lined or fleshed or split .....   | Free  | Free  | Free            |
| (c) Hubs, prepared, n.e.i. ....  | each                | 15 %  | 15 %            | (d) (a) Chamorro leather .....   |   |   |                 |
| (d) Rims of hickory, bent, squared, plain, in the rough .....  | ad val.             | 0 1 3   | 0 1 3           | (b) Crust or rough tanned goatskins, Persian sheepskins and skivers; hogskins .....  | ad val.   | 10 %  | 10 %            |
| (e) Rims, n.e.i. ....  | each                | 5 %   | 5 %             | (c) (1) Patent and enamelled .....   | per sq. foot  | 0 0 2   | 0 0 2½          |
| (f) Spokes of hickory, rough-turned, but not shouldered or tenoned .....   | ad val.             | 15 %  | 15 %            | (2) Oiled, other than patent & enamelled .....   | ad val.   | 20 %  | 25 %            |
| (g) Spokes, hickory, dressed, 2 in. and under in diameter .....  | ad val.             | 0 12 0  | 0 12 0          | (3) N.E.I. ....  | ad val.   | 25 %  | 30 %            |
| (h) Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter .....   | ad val.             | 25 %  | 30 %            | (d) Belt butts .....   | ad val.   | 20 %  | 25 %            |
| (i) Bars, shaft and whiffletree .....  | ad val.             | 25 %  | 30 %            | 325 (a) Leather manufactures n.e.i.:—leather cut into shape; harness n.e.i.; razor straps; whips, including keepers, thongs and lashes ..... | ad val.   | 30 %  | 35 %            |
| (j) Poles and shafts, in the rough, bent, undressed, or dressed .....  | ad val.             | 25 %  | 30 %            | (b) Harness and buggy saddles .....  | each  | 0 6 0   | 0 8 0           |
| 301 Wicker, bamboo, and cane:—   |                     |   |                 | whichever rate returns the higher duty .....   | ad val.   | 30 %  | 35 %            |
| (a) Bamboo, clonled .....  | Free                | Free  | Free            | 326  | Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes .....   | 25 %  | 30 %            |
| (b) Cane and rattans, and bamboo unmanufactured .....  | Free                | Free  | Free            |  |   |   |                 |
| (c) Cane, compressed, in sheet and unshaped, and enamelled .....   | Free                | Free  | Free            |  |   |   |                 |
| (d) Basketware, n.e.i. ....  | ad val.             | 35 %  | 40 %            |  |   |   |                 |
| (e) Wicker, bamboo, and cane, all articles, n.e.i., made of, whether partly or wholly finished .....   | ad val.             | 40 %  | 45 %            |  |   |   |                 |
| 302 (a) Tool handles of wood, n.e.i., attached to tools admissible under item 219; also handles, not in excess of one for each unhandled tool imported therewith .....   | ad val.             | Free  | 10 %            |  |   |   |                 |
| (b) Tool handles of wood, unattached, n.e.i. ....  | ad val.             | 20 %  | 25 %            |  |   |   |                 |
| 303 (a) Wood, all articles made of, n.e.i., whether partly or wholly finished; including bellows; sashes, and frames; window screens; walking sticks; hods; mallets; rakes; grain shovels; saw frames; mitre boxes; wood split pulleys; wood bungs; wood type; wood rules n.e.i.; washboards; and knife-boards ..... | ad val.             | 20 %  | 35 %            |  |   |   |                 |
| (b) Wood rules for school use, as prescribed by Departmental By-laws .....   | ad val.             | Free  | 25 %            |  |   |   |                 |
| 304 Cane and sculls .....  | ad val.             | 20 %  | 25 %            |  |   |   |                 |
| 305 (a) Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including hospitals; also show figures of all kinds .....  | ad val.             | 35 %  | 45 %            |  |   |   |                 |
| (b) Lounges & settees of wicker, bamboo or cane but not including those of cane with wooden frames .....   | ad val.             | 0 8 0   | 0 10 0          |  |   |   |                 |
| whichever rate returns the higher duty .....   | ad val.             | 40 %  | 45 %            |  |   |   |                 |
| (c) Chairs of wicker, bamboo or cane but not including those of cane with wooden frames .....  | ad val.             | 0 6 0   | 0 7 6           |  |   |   |                 |
| whichever rate returns the higher duty .....   | ad val.             | 40 %  | 45 %            |  |   |   |                 |
| (d) Chairs of wood, with cane or other seats .....   | ad val.             | 3 0   | 0 4 0           |  |   |   |                 |
| whichever rate returns the higher duty .....   | ad val.             | 35 %  | 45 %            |  |   |   |                 |
| 306 Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material .....  | ad val.             | 30 %  | 35 %            |  |   |   |                 |

## DIVISION XI.—JEWELLERY AND FANCY GOODS.

|         |   |       |        |
|---------|---|-------|--------|
| 307     | Shells in their natural state; weapons and caries of aboriginal inhabitants of any country; ad coins .....  | Free  | Free   |
| 308     | Combs (toilet), and shaving sets not included under item 376 (a) .....  | 20 %  | 25 %   |
| 309     | Fancy goods, including card cases, snuff and match boxes; trinkets; serviette rings; button hooks; shoe-lorins and lifts; glove stretchers; toys; ivory and other ornamental figures; feather dusters; paper parasols; articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament .....  | 20 %  | 30 %   |
| 310     | Articles used for outdoor and indoor games; fishing appliances, n.e.i. ....   | 30 %  | 35 %   |
| 311     | Bullion and coin; gold and silver bar ingot and sheet; casene, ingot and precious stones, including pearls and coral; gold and silver wire for embroidery bullion, pearl ....   | Free  | Free   |
| 312     | Jewellery, being machine made chain in the rough (known as Brunswick pattern foxtail, or lace chain); galleries; coronets; beads; catches and joints for pins; clasps, n.e.i.; points; and brooch pins .....  | 15 %  | 20 %   |
| 313     | Jewellery unfinished, viz.:—Unset bracelets, brooches, necklets, rings, and other articles, prepared for setting, or such articles set with imitation precious stones .....   | 35 %  | 45 %   |
| 314     | Jewellery, commonly known as rolled gold, and jewellery under 9-carat .....   | 35 %  | 45 %   |
|         | and jewellery, n.e.i., including bolt and split rings; swivels; ear wires; bars and stampings used in manufacture of jewellery; medals and medallions of gold and silver; buckles, badges, clasps, sables, buttons, and other ornaments of gold or silver for attire; combined bracelets and watches; gold or silver safety pins; gold or silver bags and purses; lace, braid and cord; and all articles, n.e.i., partly or wholly made of gold or silver ..... | 30 %  | 40 %   |
| 316     | Jewellery, imitation, n.e.i. and imitation precious stones .....  | 35 %  | 45 %   |
| 317     | Watch and clock main and hair springs; magnetic compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; ships' chronometers, patent logs, and sounding machines; microscopes; telescopes; and clinical thermometers .....  | Free  | 10 %   |
| 318     | Watches, clocks, and chronometers, n.e.i.; opera, field, and marine glasses; pedometers; and pocket counters and the like .....   | 20 %  | 30 %   |
| 319     | Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines, and records .....   | Free  | 10 %   |
| 320 (a) | Home cinematographs .....   | Free  | Free   |
| (b)     | Kinematographs n.e.i. ....  | Free  | Free   |
| (c)     | Films for kinematographs .....  | Free  | Free   |
| (1)     | Sensitized films and films n.e.i. ....  | Free  | Free   |
| (2)     | Exposed or developed films representing dramatic or Australian subjects .....   | 0 0 1 | 0 0 1½ |
| 321     | Spectacles and spectacle frames (not being partly or wholly of gold), spectacle glasses and lenses, and magnifying and reading glasses mounted except when the mountings are partly or wholly of gold or silver .....   | Free  | 10 %   |
| 322     | Spectacle cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated .....  | 15 %  | 20 %   |

## DIVISION XII.—HIDES, LEATHER AND RUBBER.

|         |   |       |        |
|---------|---|-------|--------|
| 323     | Hides and skins, viz.:—   |       |        |
| (a)     | Goat and sheep skins, raw .....   | Free  | Free   |
| (b)     | Goat skins, pickled .....   | 10 %  | 10 %   |
| (c)     | Hides, lined or fleshed or split, per hide .....  | 0 5 0 | 0 5 0  |
| 324     | Leather, viz.:—   | Free  | Free   |
| (a)     | Crust or rough tanned goatskins, Persian sheepskins and skivers; hogskins .....   | 10 %  | 10 %   |
| (c)     | (1) Patent and enamelled .....  | 0 0 2 | 0 0 2½ |
| (2)     | Half, other than patent & enamelled .....   | 20 %  | 25 %   |
| (3)     | N.E.I. ....   | 25 %  | 30 %   |
| (d)     | Belt butts .....  | 20 %  | 25 %   |
| 325 (a) | Leather manufactures n.e.i.; leather cut into shape; harness n.e.i.; razor straps; whips, including keepers, thongs and leashes ..... | 30 %  | 35 %   |
| (b)     | Harness and buggy saddles .....   | 0 6 0 | 0 7 0  |
|         | whichever rate returns the higher duty .....  | 30 %  | 35 %   |
| 326     | Leather, rubber, canvas, and composition belting, and green hide for belting and other purposes .....                                 | 25 %  | 30 %   |

† The Proclamation of August 10, 1917, prohibits the importation into the Commonwealth of Jewellery. This prohibition does not apply to collar studs and sleeve links other than those classified under No. 315, the relevant portions of which are as follows: Jewellery, n.e.i., and all articles, n.e.i., partly or wholly made of gold or silver. The articles named, if gold or of rolled gold, would not be regarded as being partly of gold.

## DIVISION XII.—HIDES, LEATHER AND RUBBER—continued.

| Nos. | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom. |         | Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom. |         |
|------|---|---|---------|------|--|---|---------|
|      |   | £ s. d.   | £ s. d. |      |  | £ s. d.   | £ s. d. |
| 327  | Slipper forms and piece goods suitable for boots, shoes and slippers; under Departmental By-laws..... <i>ad val.</i>  | Free  | 10 %    | (f)  | Surface coated paper, plain or embossed, also marbled and foil paper..... <i>ad val.</i>   | Free  | 19 %    |
| 328  | Goloshes, rubber sand boots and shoes and plimsolls..... <i>ad val.</i>   | 25 %  | 30 %    | (m)  | (1) Stay paper and stay cloth, gummed on one side, in rolls cut to a width of not more than 2 inches..... <i>ad val.</i>   | Free  | 5 %     |
| 329  | Boots, shoes, slippers, clogs, pattens, and other footwear (of any material), n.e.i.; and boot and shoe uppers and tops; cork, leather, or other socks or soles n.e.i..... <i>ad val.</i>   | 35 %  | 10 %    | (2)  | Gummed paper, n.e.i..... <i>ad val.</i>  | 20 %  | 25 %    |
| 330  | Boots, rubber, viz.:—<br>Ginn and wading boots..... <i>ad val.</i>  | Free  | 10 %    | (n)  | Emery paper; emery cloth; flint paper (being glass paper); flint cloth; flint paper; lithum paper..... <i>ad val.</i>  | Free  | 5 %     |
| 331  | Rubber and rubber manufactures, viz.:—<br>(a) India-rubber, crude; rubber waste; hard rubber, in sheets; rubber thread; boot and apparel elastic; masticated rubber..... <i>ad val.</i>   | Free  | 10 %    | (o)  | Waxed stencil paper and carbon paper in packets or otherwise..... <i>ad val.</i>   | Free  | 5 %     |
|      | (b) India-rubber, powdered or re-chimed..... <i>ad val.</i>   | 10 %  | 15 %    | (p)  | N.E.I., boards, n.e.i. lined or unlined, cover paper, pressings, paperhangings or wall papers..... <i>ad val.</i>  | 15 %  | 20 %    |
| 332  | (a) India-rubber syringes, enemas, injection bottles, urinals; and air and water hoses; air cushions and pillows; and cut-sheet surgical tubing..... <i>ad val.</i>   | 20 %  | 25 %    | (q)  | Paper and boards specially prepared for coating with photographic emulsions; Lichtpauss-Roltpapier..... <i>ad val.</i>   | Free  | 5 %     |
|      | (b) Rubber and other hose, rubber manufactures, n.e.i., and articles, n.e.i., in which rubber forms a part: including bandages, elastic stockings, leggings, knee caps, thigh-pieces and wristlets; but-makers' press bags and rings; gas bags; soles, pads, and heels; each mats; rubber tyre fabric; tyre rubbers; rubber stoppers or corks; photographic accessories of rubber not being integral parts of cameras..... <i>ad val.</i> | 25 %  | 35 %    | (r)  | Boards in the reel for coating, subject to Departmental By-laws..... <i>ad val.</i>  | Free  | 5 %     |
|      | (c) Floor and carriage mats of rubber..... <i>ad val.</i>   | 15 %  | 20 %    | (s)  | Academy boards..... <i>ad val.</i>   | Free  | 5 %     |
| 333  | (a) Pneumatic rubber tyres, and tubes thereof, valved or unvalved, including tyre filters cut to size:<br>(1) Covers weighing each 2½ lb. or less; tubes weighing each 1 lb. or less..... <i>ad val.</i>  | 25 %  | 35 %    | (t)  | Millboard, cardboard, pasteboard, grey-board, leatherboard, woodboard, and manilla board..... <i>ad val.</i>   | 20 %  | 25 %    |
|      | (2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb., per lb..... <i>ad val.</i>   | 0 1 6   | 0 2 0   | (u)  | Coated boards..... <i>ad val.</i>  | 20 %  | 25 %    |
|      | whichever rate returns the higher duty  |   |         | (v)  | (1) Strawboard.....per cwt.  | 0 2 0   | 0 2 5   |
|      | (b) Rubber tyre other than pneumatic..... <i>ad val.</i>  | 25 %  | 35 %    |      | (2) Strawboard, corrugated..... <i>ad val.</i>   | 25 %  | 30 %    |
|      |   |   |         | (w)  | Vesta and match boxes, empty, n.e.i. per gross   | 0 0 3   | 0 0 4   |
|      |   |   |         | (x)  | Vesta and match boxes having advertisements thereon, empty.....per gross   | 0 0 6   | 0 0 8   |
|      |   |   |         | (y)  | Cards, playing, in sheet or cut.....per doz.   | 0 3 0   | 0 4 0   |
|      |   |   |         | 335  | Fashion plates and books..... <i>ad val.</i>   | Free  | 10 %    |
|      |   |   |         | 336  | (a) Parchment, cut and mounted..... <i>ad val.</i>   | 10 %  | 15 %    |
|      |   |   |         |      | (b) Parchment printed..... <i>ad val.</i>  | 50 %  | 25 %    |
|      |   |   |         | 337  | (a) Transfers, ceramic, for pottery..... <i>ad val.</i>  | Free  | 5 %     |
|      |   |   |         |      | (b) Transfers, n.e.i..... <i>ad val.</i>   | 30 %  | 35 %    |
|      |   |   |         | 338  | Rubber, viz.:—<br>(a) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; price lists; catalogues; prospectuses; show cards; all printed, photographed or lithographed matter; pictures, n.e.i. and posters of all kinds, used or intended to be used for advertising purposes; all printed or embossed bags or containers; calendars, almanacs and diaries; Australian directories, guides and time-tables; paper patterns; music, bound or in sheets; labels of all kinds; printed railway, tramway or other tickets; billheads, memorandum forms, circulars and all other printed, ruled or engraved forms of paper, n.e.i.; also printed wrapping paper.....per lb. | 0 0 8   | 0 0 10  |
|      |   |   |         |      | whichever rate returns the higher duty   | 35 %  | 40 %    |
|      |   |   |         |      | (b) Printed matter and photographs, the property of any publisher, institution and intended for deposit or exhibition therein.....   | Free  | Free    |
|      |   |   |         | 339  | Books n.e.i.....   | Free  | Free    |
|      |   |   |         | 340  | (a) Stationery, manufactured, including bill files and letter clips; papers ruled or bordered by waterline or otherwise; date cases and cards; albums of all kinds; cards and booklets, viz.: printers', menu, Christmas and similar kinds; scraps, ink bottles, ink wipers, ink stands, paper knives, memo, slates and tablets, sealing and blotting wax, post-cards, n.e.i., book-markers, writing desks (not being furniture), writing cases, stationery cases, paper hinders, card hangers, pen racks, bookbinders' staples..... <i>ad val.</i>  | 30 %  | 35 %    |
|      |   |   |         |      | (b) Books, viz.: Account, betting, cheque, copy, copying, drawing, exercise, guard, letter, memo, pocket, receipt, sketch, and the like..... <i>ad val.</i>  | 30 %  | 35 %    |
|      |   |   |         |      | (c) Manufactures of paper, n.e.i. and paper and board in the form of discs, ovals, small squares and other small shapes for all purposes when not elsewhere dutiable at a higher rate..... <i>ad val.</i>  | 30 %  | 35 %    |
|      |   |   |         |      | (d) Matrices for stereotyping purposes, having a superficial area of 12 square inches or under each  | 0 1 6   | 0 2 6   |
|      |   |   |         |      | For every square inch of superficial area over 12 square inches.....   | 0 0 1½  | 0 0 2   |
|      |   |   |         | 341  | Writing ink and ink powders..... <i>ad val.</i>  | 30 %  | 35 %    |
|      |   |   |         | 342  | Printing ink, invoiced at 5d. and under per lb., and in packages containing not less than 1 cwt..... <i>ad val.</i>  | 30 %  | 35 %    |

## DIVISION XIII. PAPER AND STATIONERY.

|     |  |       |        |
|-----|--|-------|--------|
| 334 | Paper*, viz.:—<br>(a) Pulp for manufacturing paper..... <i>ad val.</i>   | Free  | 5 %    |
|     | (b) Paper shavings and waste paper for paper making..... <i>ad val.</i>  | Free  | 5 %    |
|     | (c) Printing (glazed, unglazed, mill-glazed, or coated) in rolls or sheets not less than 20 by 25 inches or its equivalent and not ruled or printed in any way..... <i>ad val.</i>   | Free  | 10 %   |
|     | (d) Copying, manifold copying, tissue, and tissue cap paper and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 500 sheets 20 by 30 inches..... <i>ad val.</i>  | Free  | 5 %    |
|     | (e) Monotype paper for use in the monotype machine..... <i>ad val.</i>   | Free  | 5 %    |
|     | (f) (1) Writing and typewriting paper (plain), in sheets not less than 16 by 13 inches..... <i>ad val.</i>   | Free  | 5 %    |
|     | (2) Writing paper in sizes less than 16 by 13 inches..... <i>ad val.</i>   | 25 %  | 30 %   |
|     | (g) (1) Wrapping of all colours (glazed, unglazed, or mill-glazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, sugars, and all other bag papers, candle carton paper, paper felt and carpet felt paper.....per cwt. | 0 5 6 | 0 6 6  |
|     | (2) Apple wrapping as prescribed by Departmental By-laws..... <i>ad val.</i>   | Free  | 10 %   |
|     | (3) Bags, n.e.i.....per cwt.   | 0 9 6 | 0 10 6 |
|     | (h) True vegetable parchment<br>In sheets not less than 8 by 3½ inches or its equivalent..... <i>ad val.</i>   | Free  | 5 %    |
|     | (i) Paper felt or carpet felt paper for the manufacture of roofing felt and like substances subject to Departmental By-laws..... <i>ad val.</i>  | Free  | 10 %   |
|     | (j) Roofing, sheathing, and insulating paper..... <i>ad val.</i>   | Free  | 5 %    |
|     | (k) Cartridge paper of all colours (glazed, mill-glazed, rough or smooth) and blotting paper; irrespective of weight.....per cwt.  | 0 5 6 | 0 6 6  |

\* "Board," when applied to paper, means a paper which, at the size of 20 by 25 inches or its equivalent, weighs 70 lb. or over per ream of 480

|     |   |      |      |
|-----|---|------|------|
| 341 | Writing ink and ink powders..... <i>ad val.</i>   | 30 % | 35 % |
| 342 | Printing ink, invoiced at 5d. and under per lb., and in packages containing not less than 1 cwt..... <i>ad val.</i> | 30 % | 35 % |



## AUSTRALIA.

| Nos.                    | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d.<br>0 0 8 | General Tariff.<br>£ s. d.<br>0 0 10 | Nos. | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d.<br>0 0 8 | General Tariff.<br>£ s. d.<br>0 0 10 |
|-------------------------|---|---|--------------------------------------|------|---|---|--------------------------------------|
| 343                     | Printing and stencilling inks, n.e.i. . . . .   | Free  | 35 %                                 | (3)  | Bodies for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. including dashboards, footboards, and mudguards, whether forming part of a complete vehicle or imported separately:—<br>(a) Single-seated bodies . . . . .   | 15 0 0  | 17 0 0                               |
| 344                     | (a) Maps, except those of Australia or any part thereof, and charts, n.e.i. . . . .   | Free  | 5 %                                  | (b)  | Double-seated bodies . . . . .  | 21 0 0  | 24 10 0                              |
|                         | (b) Charts for manuscript use . . . . .   | Free  | 30 %                                 | (c)  | Bodies with fixed or movable canopy tops, e.g. lanaiquette, limousine, taxi-cab and similar types, and n.e.i. . . . .   | 36 0 0  | 42 0 0                               |
| 345                     | Globes, geographical, topographical and astronomical . . . . .  | Free  | 5 %                                  | (4)  | Chassis for vehicles with self-contained power propelled by petrol, steam, electricity, oil, or alcohol, n.e.i. (but not including rubber tyres), whether forming part of a complete vehicle or imported separately . . . . .   | Free  | 10 %                                 |
| 346                     | (a) Pencils of wood, including pencils with metal or other clamps or attachments, also pen holders of wood (including metal attachments for nibs) . . . . .   | Free  | 5 %                                  | (e)  | Vehicle parts, n.e.i., including undergear (inclusive of axles, springs, and arms), axles, n.e.i., springs, hoods, wheels, n.e.i., and bodies, n.e.i., including also non-skid chains for motor car tyres, detachable hoods (tops) imported on cars or otherwise, horns for motor cars, screens or wind shields, mirrors for use on motor cars, shock absorbers (imported separately), safety steering devices, textile seat covers, curtains with fixtures, rear red lights for vehicles, and rims for motor vehicle wheels when imported separately . . . . . | 35 %  | 45 %                                 |
|                         | (b) Penholders other than of wood, not being partly or wholly of gold or silver . . . . .   | Free  | 5 %                                  |      |   |   |                                      |
|                         | (c) School pen and pencil sets and boxes . . . . .  | Free  | 5 %                                  |      |   |   |                                      |
|                         | (d) School pencil sets and boxes . . . . .  | Free  | 5 %                                  |      |   |   |                                      |
|                         | (e) Pencil pencils . . . . .  | Free  | 5 %                                  |      |   |   |                                      |
|                         | (f) Pencil cases partly or wholly of gold, silver, aluminium or nickel; pen and pencil sets and penholders, n.e.i. . . . .  | 25 %  | 30 %                                 |      |   |   |                                      |
|                         | (g) Fountain pens, pencils, n.e.i. and rulers:—<br>(1) When in fancy boxes . . . . .  | 25 %  | 30 %                                 |      |   |   |                                      |
|                         | (2) When not in fancy boxes . . . . .   | Free  | 5 %                                  |      |   |   |                                      |
|                         | (h) Pens, n.e.i., without holders or not including holders:—<br>(1) When in fancy boxes . . . . .   | 25 %  | 30 %                                 |      |   |   |                                      |
|                         | (2) When not in fancy boxes . . . . .   | Free  | 5 %                                  |      |   |   |                                      |
| 347                     | Paint boxes of all kinds when completely fitted . . . . .   | Free  | 10 %                                 |      |   |   |                                      |
| 348                     | School and drawing slates; slate pencils . . . . .  | Free  | 5 %                                  |      |   |   |                                      |
| 349                     | Kindergarten materials prescribed by Departmental By-laws . . . . .   | Free  | 5 %                                  |      |   |   |                                      |
| DIVISION XIV.—VEHICLES. |   |   |                                      |      |   |   |                                      |
| 350                     | Cycle tubing and fork slides in the rough; liners, including bent tubing not brazed or plated; balls for cycle bearings . . . . .   | Free  | 5 %                                  | 350  | Vehicles, n.e.i. . . . .  | 35 %  | 45 %                                 |
| 351                     | Cycle and motor cycle parts, n.e.i., including steel bars for the manufacture of rims; also parts, namely, ball heads not permanently joined and parts thereof plated or unplated, bottom brackets including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators and chain wheels, hubs, including spoked wheels, lock rings, and free wheel spokes, forks, fork ends, bridges, nipples, spikes, spoke washers, chains, pedals, and parts thereof, all valves for pneumatic tyres, also cyclometers, speedometers, and indicators not being machines, including rubber brake blocks for motor cycles, speedometers for motor cars, and foot pumps for motor car tyres . . . . . | Free  | 5 %                                  |      | DIVISION XV.—MUSICAL INSTRUMENTS.   |   |                                      |
| 352                     | Cycle and motor cycle parts, plated, brazed, enamelled, or permanently joined, n.e.i. (including rims); cycle accessories, n.e.i., and parts thereof, including steel fender clips, steel toe clips, and bands, parcel carriers, indicator clips and connexion, bells, saddles, and saddle covers, repair outfits . . . . .   | 10 %  | 10 %                                 | 361  | Musical instruments, parts of, and accessories:—<br>Actions in separate parts, strings, felts and felting, hammers and ivories, handles and hinges for pianos, violin mutes and chin rests, holders for attaching to band or orchestral instruments, pianos, accordion and similar records for rendering music by mechanical process . . . . .  | Free  | 5 %                                  |
| 353                     | Bicycles, tricycles, and similar vehicles, n.e.i. and frames thereof, whether partly or wholly finished . . . . .   | 1 0 0   | 1 5 0                                | 362  | Military band and orchestral musical instruments:—<br>Bassoons, baritones, bombardiers, bugles, clarinets, cornets, corophones, cor. Anglais (wood), cymbals, cor. tenor (brass), contra bassoon (brass) solo-phones, drums, double basses, euphoniums, flutes, flies, horns, horns, vir., Flugel, French, Eoenig tenor, and vocal horn, musette, oboes, or hautbois, piccolos, saxophones, trombones, trumpets, tubas, triangles, violins and violoncellos, bagpipes, flageolets . . . . .   | Free  | 5 %                                  |
|                         | whichever rate returns the higher duty . . . . .  | 25 %  | 30 %                                 | 363  | Metal pipes for pipe organs . . . . .   | Free  | 5 %                                  |
| 354                     | Motor cycles, side cars, motor tricycles and similar vehicles, n.e.i., including autopedes, and frames thereof, whether partly or wholly finished . . . . .   | 0 0 0   | 12 0 0                               | 364  | Organs, pipe . . . . .  | 20 %  | 25 %                                 |
|                         | whichever rate returns the higher duty . . . . .  | 25 %  | 30 %                                 | 365  | Pianos and player pianos:—<br>(a) Grand . . . . .   | 12 0 0  | 15 0 0                               |
| 355                     | Children's tricycles and quadricycles . . . . .   | 20 %  | 25 %                                 |      | (b) Upright . . . . .   | 30 %  | 40 %                                 |
| 356                     | Perambulator or go-cart parts n.e.i. . . . .  | 15 %  | 20 %                                 |      | whichever rate returns the higher duty . . . . .  | 7 0 0   | 8 0 0                                |
| 357                     | Perambulatores and go-carts, and bodies therefor . . . . .  | 25 %  | 30 %                                 |      | (c) Parts thereof, n.e.i., under Departmental By-laws . . . . .   | 15 %  | 25 %                                 |
| 358                     | Aeroplanes, also parts made expressly for and usable only in aeroplanes . . . . .   | Free  | Free                                 | 366  | Musical instruments, n.e.i., musical boxes, pianolas, and other attachments or articles, n.e.i. for rendering music by mechanical process, and metronomes and the like . . . . .  | 20 %  | 25 %                                 |
| 359                     | Vehicle parts, viz.:—<br>(a) Axles and axle boxes, roller bearing and ball bearing, n.e.i. . . . .  | Free  | 5 %                                  |      | DIVISION XVI.—MISCELLANEOUS.  |   |                                      |
|                         | (b) Steel wheels, n.e.i. of over 30 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles . . . . .  | Free  | 10 %                                 | 367  | Articles of an advertising character, and which would not otherwise be dutiable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising characteristics . . . . .  | 25 %  | 30 %                                 |
|                         | (c) Steel-rimmed wheels of over 18 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles . . . . .   | Free  | 10 %                                 | 368  | Articles specially designed and imported for the use of the blind, deaf, and dumb, when imported by governing bodies of public institutions having the care thereof . . . . .   | Free  | Free                                 |
|                         | (d) (1) Bodies for railway or tramway vehicles propelled by petrol, steam, electricity, oil, or alcohol, whether forming part of a complete vehicle or imported separately . . . . .  | 35 %  | 45 %                                 | 369  | Articles, not included under any other heading in the tariff, of celluloid, paper-mache, or asbestos . . . . .  | 25 %  | 30 %                                 |
|                         | (2) Chassis for railway or tramway vehicles propelled by petrol, steam, electricity, oil, or alcohol, whether forming part of a complete vehicle or imported separately . . . . .   | 25 %  | 30 %                                 | 370  | Articles imported by or being the property of the Commonwealth . . . . .  | Free  | Free                                 |
|                         |   |   |                                      | 371  | Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use . . . . .   | Free  | Free                                 |

| DIVISION XVI. MISCELLANEOUS continued. |   |  |                            |      |  |  |                            |
|--|---|--|----------------------------|------|--|--|----------------------------|
| Nos.                                   | Goods.  | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. | Nos. | Goods.   | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. |
|  |   |  |                            |      |  |  |                            |
| 372                                    | Articles imported, or purchased in bond, for the official use of the State Governors, and declared as being for such official use   | Free   | Free                       | 392  | Yarns:   |  |                            |
| 373                                    | Articles, viz.: Uniforms, flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia  | Free   | Free                       | (a)  | Mercerized cotton yarn   | Free   | Free                       |
| 374                                    | (a) Asbestos millboards, asbestos yarn, asbestos cloth (with or without wire) unproofed   | ad val.  | Free                       | (b)  | Colr.  | Free   | Free                       |
|  | (b) Asbestos, cotton, and other packings, including asbestos cloth (with or without wire) proofed with rubber, asbestos cord  | ad val.  | 20 %                       | (c)  | N.E.L., including hosiery yarn   | ad val.  | Free                       |
|  | (c) Asbestos pipe and boiler covering, asbestos mattresses for boilers  | ad val.  | 20 %                       | (d)  | Wool, n.e.l.   | ad val.  | 5 %                        |
| 376                                    | (a) Atomizers for mining purposes   | ad val.  | Free                       | (e)  | Jute, hemp and flax  | ad val.  | 10 %                       |
|  | (b) Atomizers, n.e.l., fumigators, odorizers, vaporizers, and the like  | ad val.  | 15 %                       | (f)  | Cotton yarn, n.e.l.  | ad val.  | 10 %                       |
| 378                                    | Bags, purses, n.e.l., wallets, baskets, boxes, cases, or trunks, with or without fittings, viz.:  |  |                            | 393  | Sewing and embroidery silks and twists; household threads and cottons; sewing threads and sewing cottons, n.e.l. for manufacturing purposes  | ad val.  | Free                       |
|  | (a) Fancy, hand, jewel, trinket, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar, and work, sachets, reticules, valises, and companions   | ad val.  | 30 %                       | 394  | Cork nuts, and other manufactures of cork, n.e.l.  | ad val.  | 15 %                       |
|  | (b) Fancy boxes containing free goods or goods subject to a specific rate   | ad val.  | 50 %                       | 395  | Corks:   |  |                            |
|  | (c) Fancy boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods  |  |                            | (a)  | Small corks (up to 12-oz., bottles) and rings  | per lb.  | 0 1 0                      |
| 377                                    | Baskets, viz.: Workmen's of rush or straw   | ad val.  | Free                       |      | or ad val.   | 35 %   | 35 %                       |
| 378                                    | Billiard balls in the rough   | ad val.  | Free                       |      | which ever rate returns the higher duty  |  |                            |
| 379                                    | Blankets, rubber or wool for printing machines, top cloths for ruling machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine, and felts and wires for paper making machines   |  | Free                       | (b)  | N.E.L., including bungs  | per lb.  | 0 0 6                      |
| 380                                    | Brooms, whisks, mops, carpet sweepers, vacuum cleaners for use in the household   | ad val.  | 25 %                       |      | or ad val.   | 35 %   | 35 %                       |
| 381                                    | Brushes, viz.:-   |  |                            |      | which ever rate returns the higher duty  |  |                            |
|  | (a) Artists', in metal, tin, or quill, 3-inch or under, including aerographs  | ad val.  | Free                       | 396  | Collections of antiquities for public institutions under Departmental by-laws  | Free   | Free                       |
|  | (b) Hair, tooth, scrubbing, and other brushes, n.e.l., and brush sets for halls, bristles or hair, partly or wholly dressed (except bristles known as Orlon, Indian, and white French), and all mixtures for use in the manufacture of brush heads or knots   | ad val.  | 30 %                       | 397  | Explosives, viz.: (a) Cartridges, n.e.l.   | ad val.  | 15 %                       |
| 382                                    | Cameras and magic or optical lanterns, including mounted lenses and accessories, n.e.l.   | ad val.  | Free                       |      | (b) Fireworks  | ad val.  | 25 %                       |
| 383                                    | Photographic dry plates and negatives   | ad val.  | 15 %                       |      | (c) Fuse, n.e.l., per coil of 24 feet or less, and in proportion for any greater quantity, per coil  | " 0 0 1  | 0 0 0 1/2                  |
| 384                                    | (a) Lantern slides, photographic sensitized films, photographic sensitized papers, n.e.l., linen, or other material, photographic mounts, photographic backgrounds (mounted or unmounted), photographs of Australian subjects, post-cards (sensitized) with or without letter-press, stereoscopic views, powdered magnesium sulphate of soda, nitrate of silver, and chloride of gold | ad val.  | 25 %                       | (d)  | Powder, percussion; wads for cartridges; caps, percussion; cartridges for military purposes; detonators; cartridge cases, empty, capped or uncapped; fuse cotton; mining fuses, electrical; and explosives, n.e.l.   | ad val.  | Free                       |
|  | (b) Photographic materials, viz.:   |  |                            | 398  | Filters, n.e.l.  | ad val.  | 20 %                       |
|  | (1) Platinotype paper, autotype paper   | ad val.  | Free                       | 399  | Fire brigade appliances, n.e.l., viz.:   |  |                            |
|  | (2) Metabisulphite of potassium, under Departmental by-laws   |  | Free                       |      | Fire escape and fire ladders, ladder and hose carriages and water towers, woven canvas hose 2 1/2 inches in diameter and over, plain or rubber-lined, also life-saving appliances under Departmental by-laws   | ad val.  | Free                       |
| 385                                    | Coke  | per ton  | 0 4 6                      | 400  | Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-entrance, under Departmental by-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.  |  | 5 %                        |
| 386                                    | Copying apparatus for duplicating typewriting and the like  | ad val.  | 15 %                       | 401  | Goods brought back to Australia by the person who was owner at the time of exportation, or the legal representative of such owner, after exportation without drawback having been paid thereon; subject to the provisions of section 151 of the Customs Act 1901   | Free   | Free                       |
| 387                                    | Corlage, unserviceable, for paper manufacture, pursuant to Departmental by-laws   |  | Free                       | 402  | Hair and fibre, curled, suitable for upholstering purposes   | ad val.  | 25 %                       |
| 388                                    | Corlage, metal, including corlage of metal with core of other material  | ad val.  | Free                       | 403  | Mannures   | ad val.  | Free                       |
| 389                                    | Fishing and rabbit nets and netting therefor; fish-hooks; boats for fishing nets  | ad val.  | Free                       | 404  | Minor articles, proscribed by Departmental by-laws, for use in the manufacture of goods within the Commonwealth  | ad val.  | Free                       |
| 390                                    | Corlage, rope and twines, n.e.l.; including silver, corlage with metal core; macramé twines; fleece thread; brushmakers and matweavers twine; roping, sailing and shop twines and hatters and other articles, n.e.l., manufactured from cord or twine   | ad val.  | 50 %                       | 405  | Models of inventions and other improvements in the arts and manufactures and models of ships   |  | Free                       |
| 391                                    | Reaper and binder twine and yarn  | per cent.  | 0 6 0                      | 406  | Natural history specimens of: models and wall diagrams for illustration of natural history   |  | Free                       |
|  |   |  | 0 7 0                      | 407  | Ophthalmic instruments and appliances; including cases of trial lenses; caustic holders; demonstrating apparatus; eye donches; electro ophthalmic; eye compresses; eye guards; ophthalmic lamps; ligature bottles and troughs; ophthalmic speculums; ophthalmometers; pupilometers; sterilizing apparatus for solutions; operation tables; temperature regulator; test types; tests for color vision; trial cases; trial drums; trial frames; dressing trays; instrument trays | Free   | Free                       |
|  |   |  |                            | 408  | Outside packages, n.e.l., including the sole containing package, in which goods are ordinarily imported, when containing such goods  | Free   | Free                       |
|  |   |  |                            | 409  | Passengers' personal effects; passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value for each adult passenger  | Free   | Free                       |
|  |   |  |                            | 410  | (a) Pictures, n.e.l., including scripture cards of all kinds   | ad val.  | Free                       |
|  |   |  |                            |      | (b) Oil or water color paintings, n.e.l., other than those by Australian artists or Australian artists abroad  | each   | 1 0 0                      |
|  |   |  |                            |      | or ad val.   | 25 %   | 30 %                       |
|  |   |  |                            |      | which ever rate returns the higher duty  |  |                            |

\*Two members of a family, being children, may be reckoned as one adult.

| Nos.   | Goods. | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d.  | Nos.  | Goods. | Tariff on Goods the Produce or Manufacture of the United Kingdom.<br>£ s. d. | General Tariff.<br>£ s. d. |
|--|--------|--|---|---|--------|--|----------------------------|
| (c) Oil or water color paintings, framed or unframed, imported by or presented to public art galleries, other public institutions, cathedrals or churches, under Departmental by-laws .....  | Free   | Free   | 420   | Surgical appliances, n.e.i. including belts, trusses, pads, corsets, braces, breast supports, vaccination shields .....   | 20 %   | 25 %   |                            |
| (d) Photographs, prints, photogravures and the like, wholly or partly colored by hand .....  | 30 %   | 35 %   | 421   | Theatrical costumes and properties as prescribed by Departmental by-laws .....  | Free   | Free   |                            |
| 411 Pictures, being colored supplements for newspapers, under Departmental by-laws .. per lb.  | 0 0 8  | 0 0 10   | 422   | Thermit and other welding compounds <i>ad val.</i>  | 20 %   | 25 %   |                            |
| 412 Pictorial illustrations and casts and models for teaching purposes, when imported by and for the use of universities, colleges, or schools, or public institutions .....   | Free   | Free   | 423   | Trophies won abroad and decorations, medals and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad, for presentation or competition in Australia: under Departmental by-laws ..   | Free   | Free   |                            |
| 413 Pipes, smoking, n.e.i., and cigar and cigarette holders and accessories: smokers' requisites, including cases, tobacco pouches, smokers' sets, boxes, match stands, ash trays, smokers' lamps, cigar stands and lighters .....   | 20 %   | 25 %   | 424   | Vessels, including all fittings imported therewith, viz.:<br>(a) Marine, mining and similar dredges .....   | 25 %   | 30 %   |                            |
| 414 Pipes, smoking, wholly of clay .....   | 0 1 0  | 0 1 6  |   | (b) Vessels, n.e.i., not exceeding 500 tons gross register, trading intra-state or inter-state, or otherwise employed in Australian waters for any continuous period of three months .....  | 25 %   | 30 %   |                            |
| 415 Plates, prepared, for engravers and lithographers .....  | Free   | 5 %  |   | (c) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental by-laws   | Free   | Free   |                            |
| 416 (a) Scientific instruments and apparatus and materials for scientific purposes, for use in universities, colleges, schools, public hospitals or any public institution, and which cannot reasonably be manufactured or produced within the Commonwealth, as prescribed by Departmental by-laws .....   | Free   | Free   |   | (d) Yachts, n.e.i., launches and boats .....  | 25 %   | 30 %   |                            |
| (b) Metal furniture for public hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental by-laws ..  | Free   | Free   |   | (e) Vessels built in Australia: vessels upon which duty has been collected under this item; vessels owned and registered in Australia on 30th November, 1911 .....  | Free   | Free   |                            |
| 417 Machinery specially designed and adapted for use in any university or public educational institution for the purposes of instruction to students only, and any article which has been bequeathed or donated to the public or to any public institution .....   | Free   | Free   | 425   | Wall and ceiling parts and decorations of any materials, u.e.i. ....  | 25 %   | 30 %   |                            |
| 418 Scientific instruments and apparatus, viz.:<br>(a) Instruments of other material than glass for measuring the density of liquids, solids and gases; including hydrometers, saccharometers, lactometers, salinometers and barometers, of other material than glass .....  | Free   | Free   | 426   | (a) Works of art, framed or unframed, imported for public institutions or purposes under Departmental by-laws .....   | Free   | Free   |                            |
| (b) Instruments made of glass for measuring the density of liquids, solids and gases; including hydrometers, saccharometers, lactometers, salinometers and barometers .....  | 15 %   | 20 %   |   | (b) Stained glass windows for churches or public institutions under Departmental by-laws .....  | 20 %   | 25 %   |                            |
| (c) Barographs; calorimeters; cathetometers; dividing engines for graph-stating bars, rules and circles; kymographs and time markers; dial micrometers; microtomes; pyrometers; spherometers; thermographs; thermometers; thermoregulators; microscopes, mineralogical and blow pipe cabinets (fitted); mercury vacuum pumps; viscosimeters; vacuum ovens for laboratories; drawing, mathematical and surveying instruments .....  | Free   | Free   | 427   | Works of art, being statutory not being less than £10 in value .....  | Free   | Free   |                            |
| (d) Bacteriological apparatus, including counting apparatus, culture dishes, flasks and tubes, slide cabinets and trays, staining dishes and plates, stains, incubators .....  | Free   | Free   | 428   | Wattle bark .....   | 0 1 6  | 0 1 8  |                            |
| (e) Scientific instruments for measuring absorption, dispersion, intensity, reflection, refraction and rotation of light, and for color analysis and color comparison .....  | Free   | Free   | DECLARATIONS AS TO VALUE OF GOODS FOR HOME CONSUMPTION.   |   |        |  |                            |
| (f) Apparatus for the testing and analysis of milk, wine and other agricultural products, as prescribed by Departmental by-laws .....  | Free   | Free   | 1   | Invoices for goods dutiable at an <i>ad valorem</i> rate of duty from all countries, except China and Japan, for which entry is made after the first day of January, 1919, shall show the fair market value for home consumption in the country of export, at the date of invoicing to Australia, of similar goods in similar quantities.                               |        |  |                            |
| 419 Surgical and dental and veterinary instruments and appliances (not being furniture), viz.:<br>Amputating; cupping; dissecting; examining and operating; veterinary; list: gauzes; bandages, n.e.i.; ligatures; oil silk; poroplastic felt; splints and artificial limbs and eyes; surgical pessaries, except of glass; operation bags fitted with instruments; syringes, except of glass; galvanometers; batteries and appliances operating tables; dressing and instrument trays; accident and emergency cases; hot air apparatus for legs and arms; X-ray apparatus, viz.: X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localization and stereoscopic radiography; snake-bite outfits; medicated wool and absorbent wool and surgical dressings; aseptic paper; impression trays; dental rubber; dental alloy and cements; amalgam and gold filling in pellets or cylinders ..... | Free   | Free   | 2   | The heading to the column in the invoice in which the particulars required by the last preceding sub-regulation shall be shown shall be as follows:—<br><br>Domestic value f.o.b. (here insert "Port of Export" or "Factory" or as the case may be) at date of invoicing to Australia, subject to % discount for cash and in/excluding cost of domestic outside casing. |        |  |                            |
|  |        |  | 3   | The particulars required by sub-regulation 1 of this regulation shall be supported by a declaration in accordance with Form 90 in the Schedule, which shall be written, stamped, type-written or printed on the back of the invoice.  |        |  |                            |
|  |        |  | 4   | In the case of goods exported direct from the United Kingdom to Australia for which the benefit of the United Kingdom Preferential Tariff is claimed a declaration in accordance with Form 90 in the Schedule shall be made.  |        |  |                            |
|  |        |  | FORM 90.  |   |        |  |                            |
|  |        |  | DECLARATION AS TO GOODS EXPORTED TO AUSTRALIA WHICH ARE NOT THE PRODUCE OR MANUFACTURE OF THE UNITED KINGDOM.   |   |        |  |                            |
|  |        |  | I, ....., (here insert manager, chief clerk, or as the case may be), of ....., (here insert name of firm or company), of ....., (here insert name of city and country), the manufacturer or supplier of the goods enumerated in this invoice, amounting to ....., (here insert value), have the means of knowing and do hereby declare— |   |        |  |                            |
|  |        |  | 1. That the said invoice is in all respects correct and true;   |   |        |  |                            |
|  |        |  | 2. That the said invoice contains a true and full statement showing the prices actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon; or   |   |        |  |                            |
|  |        |  | 3. That the said invoice contains a true and full description of the goods, the actual quantity thereof, the amount debited therefor, and all charges thereon to free on board at port of shipment as known up to the date of invoice;  |   |        |  |                            |
|  |        |  | 4. That the price shown in the invoice in a separate column represents the actual price at the date of this declaration of equal quantities of identically similar goods to any purchaser for home consumption in this country;   |   |        |  |                            |
|  |        |  | 5. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and  |   |        |  |                            |
|  |        |  | * Substitute this clause in the case of goods covered by an invoice being on consignment (not an outright sale).  |   |        |  |                            |



5. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

Dated at.....this.....day of.....19 ..

Signature.....

Witness.....

#### FORM 9D.

DECLARATION AS TO GOODS THE PRODUCE OR MANUFACTURE OF THE UNITED KINGDOM EXPORTED DIRECT FROM THE UNITED KINGDOM TO AUSTRALIA.

1. .... (here insert director, manager, chief clerk, or as the case may be, of..... (here insert name of firm or company) of..... (here insert name of city and country), the manufacturers or supplier of the articles enumerated in this invoice, amounting to..... (here insert value), dated..... of goods supplied to.....  
do hereby declare that I am duly authorized to make and sign this certificate on behalf of the said manufacturers, and that I have the means of knowing, and do hereby certify as follows:

2.† That the said invoice is in all respects true and correct;  
That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in the United Kingdom;

3.† As regards those articles only partially produced or manufactured in the United Kingdom—

(a) That the final process or processes of manufacture have been performed in the United Kingdom;

(b) That the expenditure in material of British production and or British labour (calculated subject to qualifications hereunder) in each and every article is not less than one-fourth of the *factory or works' cost* of such article in its finished state;

4. That in the calculation of such proportion of British production or British labour none of the following items has been included or considered:—Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods thereto; any cost of conveying, insuring or shipping the goods subsequent to their manufacture;

5.† With regard to bottles, flasks or jars, being containers of goods mentioned in the invoice, that such bottles, flasks or jars are of British manufacture, and if purchased from bottle exchanges have distinctive marks or features, which enable me to certify to their British origin;

6. That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon; or

6. That the said invoice contains a true and full description of the goods, the actual quantity thereof, the amount debited therefor, and all charges thereon to free on board at port of shipment as known up to the date of invoice;

7. That the price shown in the invoice in a separate column represents the actual price at the date of this declaration of equal quantities of identically similar goods to any purchaser for home consumption in this country;

8. That no different invoices of the goods mentioned in the said invoice has been or will be furnished to anyone; and

9. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

Dated at.....this.....day of.....19 ..

Signature.....

Witness.....

#### THE SCHEDULE

(As amended by *Revolutions*, 3rd December, 1914).

IMPORT DUTIES ON GOODS PRODUCED OR MANUFACTURED IN THE BRITISH COLONIES OR PROTECTORATES WHICH ARE INCLUDED WITHIN THE SOUTH AFRICAN CUSTOMS UNION.

| Goods.   | South African Preference Tariff Rates. |
|--|--|
| Argers hair .....  | Free                                   |
| Diamonds, unset .....  | 0 2½                                   |
| Butter and cheese .....  | 0 12                                   |
| Confectionery, n.e.i., including bonbons and mixed packets of confectionery containing trinkets (gross weight), sugar candy, cachous and fruits, crystallized or candied ..... | 1 10½                                  |
| Foehler .....  | 0 9                                    |
| Hay and chaff .....  | per cwt.                               |

† NOTE.—When the circumstance of the case so require, the following alterations may be made in the form:

(a) Clause 2 may be altered to read:—That every article mentioned in the said invoice has been wholly produced or manufactured in the United Kingdom;

(b) Clause 3 and 4 may be omitted;

(c) Clause 5 may be omitted if it cannot be verified to, or if the invoice does not cover goods put up in bottles, flasks or jars.

\* Substitute this clause in the case of goods covered by an invoice being on consignment (not an outright sale).

Goods.

South Africa Preference Tariff Rates. s. d.

|  |            |       |
|--|------------|-------|
| Grain:   |            |       |
| Wheat .....  | per cental | 0 10½ |
| Barley .....   | "          | 0 10½ |
| Oats .....   | "          | 0 9   |
| Floor .....  | "          | 1 10½ |
| Jams and jellies .....   | per lb.    | 0 1½  |
| Leather, n.e.i., including green hide for belting purposes ..... | ad rat.    | 11½ % |

Machinery: (a) Agricultural, horticultural and viticultural machinery and implements, n.e.i., including shares and ploughs, plat-cut to shape, horse gears, and road-making ploughs, scoops, horse road rollers and machines .....

ad rat. 9½ %

(p) Mining machinery, n.e.i. .... 9½ %

(a) Fresh, smoked, or preserved by cold process .....

(b) Potted or concentrated, including extracts of, and caviale .....

(c) Preserved in tins or other air-tight vessels, including the weight of the contents .....

(d) Preserved fish in tins or other air-tight vessels, including the weight of liquids .....

(e) N.E.I. ....

Milk, preserved .....

Timber, viz.:

(a) Architraves, moldings and skirtings of any material .....

(b) Timber, dressed, n.e.i. ....

(c) " undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over .....

(d) " undressed, being Oregon, in sizes of 12 in. x 6 in. (or its equivalent) and over .....

(e) " undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent) .....

(f) " undressed, n.e.i., of sizes less than 7 in. x 2½ in. (or its equivalent) .....

(g) Laths .....

(h) Palings .....

(i) Pickets, dressed .....

(j) " undressed .....

(k) Shingles .....

Doors of wood:

(l) 1½ in. and over .....

(m) Over 1½ in. and under 1½ in. ....

(n) 1½ in. and under .....

Fish, dried .....

Fruits and vegetables, viz.:

(a) Currants .....

(b) Dates .....

(c) Raisins and other, including peel and ginger pressed (not in liquid) .....

(d) Fruits, n.e.i. ....

(e) Bananas .....

Feathers, dressed .....

" undressed .....

Grain, maize .....

Spirits, viz.:

(a) Spirits and spirituous compounds, n.e.i., when not exceeding the strength of proof .....

(b) When exceeding the strength of proof .....

Tobacco, unmanufactured .....

" unmanufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory:

(a) Unstemmed .....

(b) Stemmed, or partly stemmed, or in strips .....

" unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:

(a) Unstemmed .....

(b) Stemmed, or partly stemmed, or in strips .....

" cut .....

" manufactured, n.e.i., including the weight of tags, labels and other attachments .....

Sugar, viz.:

(a) The produce of sugar cane:

Produced solely by white labour .....

Produced wholly or partly by black labour .....

Wine, fermented (other than sparkling) including medicinal or medicated, and vermouth, viz.:

(a) In bottles .....

(b) Other .....

(c) Containing more than 35 % of proof spirit, for each 1 % of proof spirit over 35 % up to and including 40 % additional .....

(d) Containing more than 40 % of proof spirit .....

\* Case spirits, in cases of two gallons and under, to be charged as two gallons; over two gallons, and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on.

† Six repented quarts, twelve repented pints, or twenty-four repented half-pints to be charged as one gallon.

## THE EXCISE TARIFF.

That on and after the third day of December, 1914, Duties of Excise be collected as hereunder set out in pursuance of the following Tariff.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

\*Proof has reference to spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of 0.9188 as compared with that of distilled water at the same temperature.

"N.E.I." means "not elsewhere included."

## Articles.

Rate of  
Duty,  
£ s. d.

|  |                  |       |
|--|------------------|-------|
| Beer:  |                  |       |
| Ale, porter and other beer containing not less than 2% proof spirit:   |                  |       |
| Brewed from barley malt and hops exclusively   | per gallon       | 0 0 6 |
| N.E.I.   | "                | 0 0 1 |
| Spirits:   |                  |       |
| (1) Brandy, distilled wholly from grape wine by a pot still or similar process at a strength not exceeding 40% over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy  | per proof gallon | 1 4 0 |
| (2) Blended wine brandy, distilled from grape wine, and containing not less than 25% of pure grape wine spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 40% over proof, the whole being matured by storage in wood for a period not less than two years, and certified by an officer to be brandy so blended and matured)                                | per proof gallon | 1 5 0 |
| (3) Whisky, distilled wholly from barley malt by a pot still or similar process at a strength not exceeding 45% over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky   | per proof gallon | 1 4 0 |
| (4) Blended whisky, distilled partly from barley malt and partly from other grain, containing not less than 25% of pure barley malt spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 45% over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured | per proof gallon | 1 5 0 |
| (5) Rum, distilled from molasses by a pot still or similar process at a strength not exceeding 45% over proof, matured   |                  |       |

## Articles.

Rate of  
Duty,  
£ s. d.

|  |                  |        |
|--|------------------|--------|
| by storage in wood for a period of not less than two years, and certified by an officer to be pure rum                           | per proof gallon | 1 4 0  |
| (6) Gin, distilled from barley malt, grain, or grape wine, and certified by an officer to be pure gin                            | per proof gallon | 1 4 0  |
| (7) Spirits, used exclusively for medicinal purposes   | per proof gallon | 1 15 0 |
| (8) Spirit for industrial or scientific purposes, subject to regulations   | per proof gallon | 1 4 0  |
| (9) Methylated spirits, subject to regulations   | per proof gallon | 0 1 0  |
| (10) Spirits for fortifying Australian wine or for making vinegar, subject to regulations  | per proof gallon | 6 6 0  |
| (11) Spirits for the manufacture, from Australian products exclusively, of soaps and toilet preparations, subject to regulations | per gallon       | 1 0 0  |
| Amylic alcohol and fusel oil   | "                | 1 6 0  |
| Saccharin and other similar substances for sugar   | per lb.          | 1 0 0  |
| Starch, made from imported rice (delivered free for use in the manufacture of starch)  | per lb.          | 0 0 1  |
| Tobacco:   |                  |        |
| *Tobacco, hand-made strand   | "                | 9 1 5  |
| Tobacco, manufactured, n.e.i., made in Australia, brought from imported and locally-grown leaf                                   | per lb.          | 0 1 8  |
| Tobacco, manufactured, uncovered   | "                | 0 1 11 |
| " cut for cigarettes   | "                | 0 2 3  |
| Cigars:  |                  |        |
| Hand-made  | "                | 9 6 0  |
| Machine-made   | "                | 9 3 0  |
| Cigarettes, including the weight of the outer portion of each cigarette:   |                  |        |
| Hand-made  | per lb.          | 0 6 3  |
| N.E.I.   | "                | 0 6 6  |
| Snuff  | "                | 4 0 0  |

\* HAND-MADE TOBACCO.—"Hand-made tobacco" shall mean tobacco in the manufacture of which all operations are entirely carried by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.

† HAND-MADE CIGARS.—"Hand-made cigars" shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.

‡ HAND-MADE CIGARETTES.—"Hand-made" shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.

## DOMINION OF NEW ZEALAND

## INDEX TO THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

|                            | No.                           |                            | No.                |                      | No.         |
|----------------------------|-------------------------------|----------------------------|--------------------|----------------------|-------------|
| Acid                       | 61, 322                       | Buttons                    | 374                | Confectionery        | 1 5         |
| Adding machine             | 166                           | Cameras                    | 423a               | Copper               | 141, 111    |
| Advertising matter         | 436                           | Candles                    | 283                | Copy-books           | 431         |
| Agricultural implements    | 436                           | Canvas                     | 387                | Cord                 | 410         |
| " machine                  | 436                           | Capers                     | 31                 | Cordage              | 303, 490    |
| Almonds                    | 313                           | Carbide                    | 442a               | Cork                 | 11, 45      |
| Alum                       | 434                           | Chairs, percussion         | 455c               | Corn                 | 434a        |
| Anchor                     | 436                           | Chairs, nail               | 455c               | Corn do.             | 18          |
| Anchor                     | 314                           | Caramel                    | 11                 | Cotton               | 79          |
| Anvils                     | 129a                          | Carboard                   | 176, 127           | " piece goods        | 378         |
| Appliances, educational    | 477                           | " boxes                    | 181                | " sheetings          | 377, 377    |
| Aprons                     | 481                           | " materials for            | 427a               | Cranes               | 218         |
| Arrowroot                  | 346                           | Car cloths                 | 113                | Crape                | 89          |
| Arsenic                    | 346                           | Carbs, playing             | 141                | Cream of tartar      | 62          |
| Articles for museums       | 419a                          | Carpet                     | 126                | Cresote              | 328         |
| Artists' materials         | 419a                          | Carriage                   | 218                | Crumblies            | 140         |
| Asiles                     | 437a                          | " materials for            | 468, 170           | Curry powder         | 31          |
| Bacon                      | 1                             | Carriage cases             | 187                | Dextrine             | 328a        |
| Bag                        | 116, 124, 301, 309a, 478, 479 | Cartridges                 | 186                | Directories          | 182         |
| Baking powder              | 69                            | Carta                      | 248                | Disinfectants        | 324         |
| Barley                     | 21                            | " materials for            | 468, 470           | Distillates          | 325         |
| Basketware                 | 125                           | Cases, cigar and cigarette | 160                | Diving dresses       | 345         |
| Baths, galvanising         | 448                           | Cash registering machines  | 217a               | Doors, wood          | 258         |
| Beckers' tools & apparatus | 430                           | Castings for ships         | 413a               | Draps                | 83          |
| Beer                       | 43                            | Catechu                    | 327                | Drenches, horse &c.  | 352, 363    |
| Bellows                    | 216, 167                      | Cattle                     | 269                | Drills, rock         | 425a        |
| Belt, leather              | 108                           | Caviare                    | 31                 | Drugs                | 325-363     |
| Bicycles                   | 478                           | Cayenne pepper             | 31                 | Drum, iron           | 447a        |
| Bicycle machinery          | 478                           | Celadon                    | 428                | Dyes                 | 486         |
| Billbooks                  | 291, 435                      | Cement                     | 288                | Earthenware          | 136         |
| Billiard tables            | 147                           | Chains, iron               | 442a               | Elastic, brace       | 370         |
| Biscuits                   | 2                             | Chair canvas               | 412                | " band               | 397         |
| Bits                       | 307a                          | Chalk                      | 265                | Electric batteries   | 219         |
| Blacking                   | 302                           | Charts and maps            | 182                | Electrical materials | 416a & 418  |
| Blacklead                  | 308                           | Chassis                    | 463a               | Engine governors     | 418a        |
| Blocks, wood               | 217                           | Chemicals                  | 70, 225-359        | " packing            | 456a        |
| Blue                       | 278a                          | Chicoory                   | 52                 | Engines              | 199a        |
| Boats                      | 304                           | China ware                 | 133                | Essences             | 61, 67, 323 |
| Boiler plates              | 449                           | Chlorides                  | 318, 389           | Eyeglasses           | 418         |
| Boilers                    | 449                           | Chocolate                  | 83                 | Fancy goods          | 117         |
| Bolts                      | 474                           | Churn                      | 168a               | Fats, animal         | 32          |
| Bookbinders' materials     | 446                           | Cider                      | 43                 | " vegetable          | 32          |
| Books                      | 435                           | Cigarette papers           | 426                | Father               | 36, 53a     |
| Boot heels, wooden         | 470                           | Cigarettes                 | 30                 | Felt, papermakers'   | 456         |
| Boots and shoes            | 103, 161, 165                 | Clocks                     | 116                | " sheathing          | 456         |
| Borax                      | 412                           | Clothing, ready made       | 93, 101, 102       | Films                | 420a        |
| Bottles                    | 424                           | Cloth                      | 371, 373, 584, 393 | Flitters             | 137         |
| Brakes, railway            | 451a                          | Cochnial                   | 328                | Pineapples           | 220         |
| Brace                      | 111, 112, 114                 | Cocon                      | 53                 | Fire engines         | 138         |
| Bricks                     | 474                           | Cocon, bean                | 319                | Fireworks            | 306         |
| Brooms                     | 310                           | Coconut butter             | 315a               | Fish                 | 6, 7        |
| Brushes                    | 310                           | Coffee                     | 51, 320            | " boots              | 115         |
| Buckets, tin               | 312a                          | Combs, hair                | 117                |                      |             |
| Bunting                    | 379                           | Compo board                | 245a               |                      |             |

\* HAND-MADE TOBACCO.—"Hand-made tobacco" shall mean tobacco in the manufacture of which all operations are entirely carried by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.

† HAND-MADE CIGARS.—"Hand-made cigars" shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.

‡ HAND-MADE CIGARETTES.—"Hand-made" shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.

| Iron, and manufactures of | Nos.                | Mustard                         | Nos.                        | Rope                      | Nos.               | Tacks                      | Nos.                |
|---------------------------|---------------------|---------------------------------|-----------------------------|---------------------------|--------------------|----------------------------|---------------------|
| Jams                      | 188-192, 3606       | Nails                           | 190, 241, 438, 444          | Rugs                      | 305                | Tailors' trimmings         | 391                 |
| Japanned ware             | 16                  | Naphthalene                     | 338                         | Sacharin                  | 66, 77             | Tanks, iron                | 192                 |
| Jars                      | 115, 116            | Needles                         | 374                         | Saddlers' ironmongery     | 406                | Tanning materials          | 409                 |
| Jellies                   | 16, 17              | Nets                            | 307                         | Saddlery                  | 119                | Tapes                      | 374                 |
| Jewellery                 | 119                 | Nitrates                        | 336, 357                    | Saddle-trees              | 406                | Tapioca                    | 315                 |
| Juices, fruit             | 158, 36, 321        | Nuts                            | 20, 313, 333, 489           | Saffron                   | 339                | Tarpaulins                 | 309                 |
| Knitting machines         | 239                 | Olives                          | 257-259, 267, 298, 361, 473 | Sails                     | 313                | Tea                        | 156, 416            |
| Knives                    | 296                 | Olive oil                       | 55, 293                     | Sailcloth                 | 387                | Tea homes                  | 218a                |
| Lace                      | 87                  | Oxides                          | 352                         | Sails                     | 313                | Telescopes                 | 421                 |
| " gold or silver          | 381                 | Paintings                       | 157, 422, 423               | Salt                      | 316                | Teats                      | 309                 |
| Lamps                     | 141, 417            | Paints                          | 260, 261, 473a              | Salt of metals            | 364a               | Timber                     | 416, 463            |
| " chimneys for            | 140                 | Paper and manufactures of       | 166-168                     | Sauces                    | 24                 | Time registers             | 146                 |
| " globes for              | 147                 | " of 185, 439a, 434             | 167, 183                    | Sausage skins             | 29                 | Tins                       | 260                 |
| Lanterns                  | 14                  | " bags                          | 167, 183                    | Saw-blades                | 432                | Titonitis's fittings       | 483                 |
| Lard                      | 33                  | " copying                       | 430a                        | Saws                      | 211b, 459          | Tinware                    | 240                 |
| Lawn mowers               | 229                 | " drawing                       | 427b                        | Scrub extensometers       | 361                | Tobacco                    | 42, 503             |
| " Saws                    | 150                 | " hammers                       | 172                         | Seals                     | 278                | Tools                      | 437, 448            |
| Lead                      | 107, 188, 373       | " metallic                      | 177, 430                    | Sewing cutters, silk &c.  | 388                | Toys                       | 147                 |
| " packing for tea         | 462                 | " parchment                     | 426a                        | " machine                 | 453a               | Turnery                    | 245                 |
| Leather and manuf.        | 103-124             | " printing                      | 434a                        | Shafts, flexible          | 205                | Turbinine                  | 474                 |
| " wrapping                | 398-406             | " wrapping                      | 406                         | Sheeting                  | 365                | Twine                      | 307, 4, 35, 192     |
| Linens                    | 375                 | " writing                       | 179                         | Sheep                     | 378                | Type, printing             | 457c                |
| Liquorice                 | 476                 | " Pencils                       | 435                         | Ships' chandlery          | 500                | Typewriters                | 504a                |
| Liquorice                 | 337                 | Passengers' effects             | 495                         | " masts                   | 499                | Tyres, rubber              | 470                 |
| Macaroni                  | 315                 | Pearls                          | 22                          | " rockets                 | 501                | Umbrella makers' materials | 394                 |
| Machinery                 | 200, 250, 452a, 452 | Peel, caudled                   | 357                         | Shot                      | 199, 501a          | Umbrellas                  | 391                 |
| " of 201, 202, 447, 452   | 452                 | Perfumers' materials            | 357                         | Sieves, hair              | 471                | Upholsterers' materials    | 410                 |
| Machine instruments       | 151                 | Perfumery                       | 161                         | Silks                     | 92, 389, 390       | Upholstery                 | 153                 |
| Meats                     | 18                  | Photography                     | 131                         | Slates, roofing           | 413                | Varnish                    | 264                 |
| Maize                     | 47                  | Phosphorus                      | 354                         | " drawing                 | 312a               | Vegetables                 | 36                  |
| Malt                      | 47, 48              | Photographic goods              | 156, 423a                   | Slides for magic lanterns | 425b               | Vinegar                    | 20                  |
| Mantel pieces             | 129                 | Photographs                     | 157, 421                    | Slippers                  | 165                | Wadding                    | 374                 |
| Marbles                   | 190                 | Pickles                         | 23                          | Snuff                     | 41                 | Wagon covers               | 509                 |
| Matches                   | 298                 | Plates                          | 37                          | Scrap                     | 295, 31            | Wagons                     | 243, 250            |
| Mats                      | 126                 | Plumage                         | 374                         | " composition             | 488                | Wagon covers for           | 479                 |
| Mats, preserved           | 34                  | Plum, drainage                  | 134                         | " powder                  | 308                | Walking sticks             | 162                 |
| Medals                    | 433                 | " iron                          | 221, 449c                   | Soda                      | 67, 68, 357        | Waste                      | 184                 |
| Medicinal preparations    | 64, 76              | " tobacco                       | 160                         | Soy                       | 23, 313            | Watches                    | 161                 |
| " fittings                | 476                 | Plaster of Paris                | 186                         | Speed indicators          | 460                | Waterproof material        | 356                 |
| " sheaves                 | 476a                | Plate powder                    | 127                         | Spices                    | 497                | Waxes                      | 291, 293, 325, 504a |
| " tubes                   | 165                 | Polish, furniture               | 127                         | Spirits                   | 50, 246, 297       | Webbing                    | 409                 |
| Meters, gas and water     | 453d & e            | Portable engines                | 457b                        | " perfumed                | 143                | Wheels                     | 451e                |
| Microscopes               | 121                 | Portmanteaux                    | 121                         | Starch                    | 451a               | Whelstones                 | 502                 |
| Mills                     | 38                  | Potash                          | 355                         | " cleaning                | 298, 483           | Whips                      | 119                 |
| Millboard                 | 44                  | Powder, blasting                | 457                         | Stationery                | 184                | Whisk, sample              | 484a                |
| Millinery                 | 100                 | " sporting                      | 292                         | Statues                   | 139                | Wine                       | 218                 |
| Millstones                | 502                 | Precious stones                 | 425                         | Staymakers' materials     | 391                | Wines                      | 51                  |
| Mineral waters            | 50                  | Prohibited goods                | 508a                        | Steam engines             | 203                | Wire, metal                | 456a & b            |
| Minor articles            | 385                 | Provisions                      | 35                          | Steel                     | 264                | Wood, unplaned             | 476                 |
| Molasses                  | 29                  | Pumps                           | 452b, 456                   | Steel and manuf. of       | 189, 192           | Wooden ware                | 295                 |
| Motor car bodies          | 253                 | Rails for railways              | 457a                        | Stearotype                | 311, 491           | Wool                       | 485                 |
| " engines                 | 157                 | Requisites, athletic & sporting | 147                         | Stone                     | 311, 491           | Works of art               | 422                 |
| " vehicles                | 252                 | Redne                           | 244a                        | Strychnine                | 349                | Wort                       | 49                  |
| Moulders' chisels         | 466                 | Ribbons                         | 89                          | Sugar                     | 28                 | Wreaths, mourning          | 512b                |
| Moulds                    | 152                 | " typewriting                   | 504a                        | Sulphates                 | 348, 350, 351      | Yarns                      | 24, 506             |
| Moulds, glassmakers'      | 450                 | Rice, for liquors               | 317                         | Sulphides                 | 348, 352, 355, 357 | Yeast                      | 450                 |
| Musie                     | 153                 | Rivets                          | 458                         | Sulphur                   | 342                | Zinc                       | 457a, 194, 463      |
| Musical instruments       | 153                 |                                 |                             |                           |                    |                            |                     |

# MONSIEUR, WEEDS AND MEASURES.—Same as Great Britain.

By an order in Council dated 17th November, 1919, the importation of any goods from Germany, Austria-Hungary, Bulgaria, Turkey is prohibited, save with the consent of the Minister of Customs.

The letters "n.o.e." in the text mean "not otherwise enumerated."

## TARIFF.

This Act shall be deemed to have come into operation on the 17th July, 1907, and to have been in operation since the commencement of that day. The goods mentioned in Schedule B, except as otherwise provided for in that Schedule, shall be exempt from duties of Customs if imported into New Zealand after the coming into operation of this Act.

Full duty will be levied on all articles as if they were not the produce or manufacture of any part of the British Dominions, unless there is produced to the Collector an invoice of the goods having written or printed thereon a certificate, signed by the sender or consignee, in such form as may be prescribed by the Minister of Customs, stating that the articles are bona fide the produce or manufacture of some part of the British Dominions named in the certificate. No such invoice shall relate to any goods other than those to which the certificate refers.

On the importation of any articles the importer or his agent, in addition to the particulars required to be given on the entry of dutiable goods, shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement. If the Collector has reason to believe that any such articles are not the produce or manufacture of the country mentioned in such invoice, certificate, or statement, he may detain them for examination; and if after the inquiry he is satisfied that such invoice, certificate, or statement is false, the articles will be forfeited and the importer or agent of an importer, who makes any such statement, knowing the same to be false is liable to a penalty not exceeding one hundred pounds, or to a fine of treble the value of the goods specified in such invoice.

In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required by this section, if evidence satisfactory to him is produced that the goods are the produce or manufacture of the British Dominions.

The articles in which spirit is a necessary ingredient, permitted to be manufactured in any warehouse or place of security approved and appointed under Section 29 of the Customs Laws Consolidation Act, 1906 (hereinafter called manufacturing warehouse), shall be limited to the following articles when made under such conditions, in such quantities, and according to such formula as may from time to time be approved by the Minister of Customs, that is to say: Perfumed spirit, spirituous preparations for the toilet, culinary or flavouring essences, and medicinal preparations (excepting medicated wine or wine mixed with food).

Before delivery from any manufacturing warehouse there shall be paid to and for the use of His Majesty's duty on such articles in accordance with the following scale, that is to say:—

On perfumed spirit ..... 20s. per liquid gallon.

On toilet preparations which are subject to

18s. the liquid gallon on importation ..... 14s. ....

On toilet preparations which are subject to

25% duty on importation ..... 6s. ....

On culinary and flavouring essences ..... 14s. ....

On medicinal preparations (excepting medicated

wine or wine mixed with food) containing

more than 60% of proof spirit ..... 9d. per lb.

Medicinal preparations (excepting medicated

wine or wine mixed with food) containing

50% of proof spirit or less ..... Free

The rates of duty on beer brewed in New Zealand specified in the Finance Act, 1915, shall be abolished, and the following duties shall be payable on all such beer of which the worts are pitched for fermentation on and after September 14, 1917, viz.:—

(a) Where the specific gravity of the worts used in the production of

the beer does not exceed 1.047, at the rate of 4s. 0d. per gallon

(b) Where the specific gravity of the worts exceeds 1.047, the duty per

gallon shall be at the rate aforesaid plus 3d. for every point of

specific gravity above 1.047, and with a maximum of 6d.

per gallon.

The rates of duty on tobacco manufactured in New Zealand, fixed by the Tobacco Act, 1908, shall be abolished, and the following duties shall be payable if the articles specified are entered for home consumption after September 14, 1917, viz.:—

On cigars and snuff ..... per lb. 4s. 0d.

On cigarettes, if manufactured by machinery ..... 5s. 0d.

    " if made by hand ..... 4s. 0d.

The Minister of Customs may prohibit the manufacture of any article included under the foregoing headings, if in his judgment such manufacture is detrimental to the revenue derived from the duty on spirits.

An Order-in-Council, dated 17th November 1919, provides that the New Zealand Tariff Act of 1907 shall, in accordance with the provisions of Sec. 11 of that Act, be brought into force for the Cook and other Islands Government Act (as specified in the schedule to the Cook and other Islands Government Act of 1901) on January 1st, 1920.

Any article imported which bears a proprietary name, or which has a composition which is not clearly disclosed on the label of the package, and analysis is, in the opinion of the Collector, necessary for the purpose of ascertaining the duty payable, the fee for such analysis shall be paid by the importer.



## TARIFF.]

## AD VALOREM DUTIES.

1 When any duty is imposed on goods according to the value thereof such value shall be taken to be the fair market value of such goods when sold for cash in the ordinary course of business for home consumption in the principal markets of the country from which the goods are exported at the time when they were so exported, with 10% added to such fair market value.

2 No deduction of any kind shall be allowed from the fair market value of such goods because of any spot or sample discount, or because of any special arrangement concerning the export of such goods, or the exclusive right to the sale thereof, or for any territorial limits, or because of any royalty payable upon patent rights but not payable when goods are so exported, or on account of any other consideration by which a special reduction in price has been, or might be, obtained.

3 If it is proved to the satisfaction of the Collector that any import duty or excise duty has been actually paid upon the goods in the country from which they were exported, or would have been payable upon the goods in that country if they had been there for home consumption instead of being exported therefrom, the amount of that duty shall be deducted from the fair market value of the goods as determined in accordance with the foregoing provisions.

NOTE.—In respect of clause 3 the expression "goods" therein means and includes only such goods as are exported to New Zealand in the same condition as regards manufacture as when first imported into the country for customs or excise duty in the country from which so exported. It therefore follows that in cases where goods have been manufactured in any country from imported dutiable ingredients or component parts the fair market value required to be declared by exporters under New Zealand Customs must not be reduced by reason of any drawback or rebate of duty on such ingredients or component parts having been obtained from the Customs on the exportation of such finished goods or articles. Any goods or articles which have been first imported into the country of exportation in a finished state and thereafter exported in same condition would receive the benefit of clause 3, as would also patent medicines in respect of any Import Revenue duty payable when sold for home consumption. Clause 3 would apply in these cases whether the goods had been actually paid or not; or whether the goods were shipped ex customs warehouse under bond; or whether patent medicines were exported "stamped" or "unstamped."

## ORDER-IN-COUNCIL OF JUNE 5, 1912.

## REGULATIONS REGARDING PREFERENTIAL TARIFF.

1 The classes of goods which shall be deemed to be the produce or manufacture of the British Dominions for the purposes of the said Act shall be the following:—

- Goods wholly the produce of the British Dominions.
- Goods wholly manufactured within the British Dominions from materials produced in such Dominions.
- Goods wholly manufactured within the British Dominions in which all manufacturing processes are performed in the British Dominions from unmanufactured raw material of foreign origin.
- Goods partially produced or partially manufactured in the British Dominions, provided that the final process or processes of manufacture have been performed in such Dominions, and also that the expenditure in material produced in such Dominions and [or] labour performed within such Dominions (calculated subject to the qualifications hereunder) in such goods shall not be less than one-fourth of the factory or works cost of such article in its finished state.

Provided that the provisions of this clause as applied to oils not otherwise enumerated, including mineral lubricating oils in vessels capable of containing one gallon or more, shall be interpreted subject as nearly as possible to the conditions existing during the month of July, 1914. The words "computed on the basis of cost as it obtained in July, 1914," should be added to form of certificate in the case of shipments of the above-mentioned oils.

2 In the calculation of such proportion of produce or labour of the British Dominions none of the following items shall be included or considered: Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

3 Goods landed in transit. Goods which after shipment from any part of the British Dominions have entered into the commerce of or been subject to any process of manufacture in any foreign country shall not be deemed to be the produce or manufacture of the British Dominions.

4 In every case where, pursuant to Section 6 of the said Act, the full duty under the said Act is payable on any goods owing to the non-production to the Collector of such certificate as the prescribed certificate written or printed thereon, and at the time of importation the importer alleges, and the Collector has reason to believe, that such goods are *bona fide* the produce or manufacture of some part of the British Dominions, and that such non-production is due to accident, the following provisions shall apply:—

(a) Any amount of duty so payable in excess of the duty payable upon the like produce or manufacture of some part of the British Dominions may be held by the Collector at the port of importation on deposit, pending the production of an invoice with the prescribed certificate written or printed thereon.

(b) Such deposit shall be returned to the importer if the invoice, with certificate as aforesaid, is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under the said Act, unless other action is specially directed by the Minister of Customs.

## No. 1.

Form of Certificate prescribed to be written or printed on Invoices of all Articles for Entry under the Preferential Tariff of New Zealand, when made and signed by a person other than an Individual Exporter.

1 [Full name of Exporter], the exporter of the articles included in this invoice amounting to [Total value of invoice, in words at length], do hereby declare that I have the means of knowing and do hereby certify as follows:—

1 That the said invoice is in all respects true and correct;

2 That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [Name of part of British Dominions], and is *bona fide* the produce or manufacture of that part of the British Dominions;

3 As regards those articles only partially produced or manufactured in that part of the British Dominions,—

(a) That the final process or processes of manufacture have been performed in that part of the British Dominions;

(b) That the expenditure in material produced in the British Dominions and [or] labour performed within such Dominions (calculated subject to the qualifications hereunder) in such and every article is not less than one-fourth of the factory or works cost of such article in its finished state.

4 That in the calculation of such proportion of produce or labour of the British Dominions none of the following items have been included or considered: Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

[Signature]

Dated at....., this..... day of....., 19..

Form of Certificate prescribed to be written or printed on Invoices of all articles for entry under the Preferential Tariff of New Zealand, when made and signed by a person other than an Individual Exporter.

1 [Full name of person signing the certificate], [partner, manager, chief clerk or principal official, giving rank, as the case may be], of [Name and address of exporter or exporters], the exporter[s] of the articles included in this invoice, to [Total value of invoice, in words at length], and

2 That the goods supplied to [Name of Purchaser], do hereby declare that I am duly authorised to make and sign this certificate on behalf of the said exporter[s].

I have the means of knowing, and I do hereby certify, as follows:—

[NOTE.—The remainder of the terms prescribed in the Form of Certificate No. 2 are precisely the same as those specified in paragraphs Nos. 1-4 of the above Form of Certificate No. 1.]

## SCHEDULE A.

## IMPORT DUTIES.

| No. | Articles. | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |  |
|-----|-----------|---|--|
|     |           | General Tariff.   | Manufacture of some part of the British Dominions. |
|     |           | £ s. d.   | £ s. d.  |

## CLASS I.—FOOD AND ARTICLES FOR HUMAN CONSUMPTION.

|  |          |   |   |   |   |   |   |
|--|----------|---|---|---|---|---|---|
| 1 Bacon and hams .....   | per lb.  | 0 | 0 | 2 | 0 | 0 | 2 |
| 2 Biscuits, ships', plain and unsweetened; also dog biscuits .....   | per cwt. | 0 | 3 | 7 | 0 | 3 | 0 |
| 3 Biscuits, other kinds .....  | per lb.  | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 Canned peel and drained peel .....   | per lb.  | 0 | 0 | 3 | 0 | 0 | 3 |
| 4 Confectionery, n.o.e. including medicated lozenges, medicated confectionery, boiled sugars, liquorice n.o.e., sugared or crystallized fruits ..... | per lb.  | 0 | 0 | 2 | 0 | 0 | 2 |

NOTE TO No. 4.—The weight of the packages shall include internal containing packages (other than plain bottles and plain trade packages).

5 Chocolate, confectionery and confectionery containing chocolate:

|  |          |    |    |   |    |    |   |
|--|----------|----|----|---|----|----|---|
| 1. In plain trade packages .....   | per lb.  | 0  | 0  | 3 | 0  | 0  | 5 |
| 2. In fancy packages, or in small packages for retail sale .....   | ad val.  | 24 | 0  | 0 | 20 | 0  | 0 |
| 6 Fish, dried, pickled or salted, n.o.e., per cwt.   | per cwt. | 0  | 15 | 0 | 0  | 10 | 0 |
| 7 Fish, potted and preserved, including any liquor, oil or sauce (except sardines which are dutiable at 2d. per lb.) ..... | per lb.  | 0  | 0  | 3 | 0  | 0  | 2 |

NOTE 1.—The term "fish" is used in the Tariff in its widest sense, and includes shellfish, crustaceans and other foods obtained from the fisheries.

NOTE 2.—It has become unlawful to apply the term "sardine" to any fish other than the immature pilchard. Norwegian herring or sprats cannot be described as sardines, and importers are warned that on and after 1 January 1st, 1917, no fish wrongly labelled or described as "sardines" will be permitted to be imported into New Zealand.

|  |      |      |
|--|------|------|
| 8 Fruits, dried—viz., corianders and raisins .....   | Free | Free |
| 9 " " — viz., figs, dates and prunes .....   | 0    | 0    |
| 10 " " — viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apicots, quinces, tomatoes and grapes ..... | 0    | 0    |
| 11 " " — viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apicots, quinces, tomatoes and grapes ..... | 0    | 0    |

NOTE.—No duty exceeding 3d. per lb. to be levied on apples and pears on and from the 1st July to and including 31st December.

|   |         |   |   |    |   |   |    |
|---|---------|---|---|----|---|---|----|
| 12 Fruits, fresh—viz., currants, raspberries, gooseberries, blackberries, strawberries and lemons ..... | per lb. | 0 | 0 | 0  | 0 | 0 | 0  |
| 13 Fruit-pulp, partially preserved fruit, preserved by sulphurous acid, n.o.e., per lb.                 | per lb. | 0 | 0 | 15 | 0 | 0 | 15 |
| 14 Glucose and caramel .....  | per lb. | 0 | 0 | 1  | 0 | 0 | 1  |

CLASS I.—FOOD AND ARTICLES FOR HUMAN CONSUMPTION.—*cont.*

| Articles.   | General Tariff. | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |    |      |
|---|-----------------|---|----|------|
|   |                 | £   | s. | d.   |
| 14 Dextro-lulose, or invert sugar; grape-sugar; saccharum; saccharose; glucose obtained from other sources than starch.....per lb.  |                 | 0   | 0  | 1    |
| 15 Honey.....   |                 | 0   | 0  | 2    |
| 16 Jams, jellies, marmalade and preserves, per lb. or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight.....  |                 | 0   | 0  | 2    |
| 17 Jellies, concentrated.....per lb.  |                 | 0   | 0  | 4    |
| 18 Maizena and corn flour.....  | Free            |   |    | 0    |
| 19 Mustard.....   | "               |   |    | "    |
| 19A Foods composed of milk-albumen, or milk-albumen in combination with casein or with malted or unmalting ground grain, being infants' and invalids' foods.....  | "               |   |    | "    |
| 20 Nuts—namely, walnuts, shelled or unshelled.....per lb.   |                 | 0   | 0  | 2    |
| 21 Pearl barley.....per cwt.  |                 | 0   | 1  | 0    |
| 22 Peas, split.....   |                 | 0   | 2  | 0    |
| 23 Pickles.....   |                 | 0   | 3  | 0    |
| 24 Sauces, catsup, and chutney.....   |                 | 0   | 4  | 0    |
| 25 Soy, in vessels of 10 gallons capacity or under.....per gallon   |                 | 0   | 4  | 0    |
| 26 Spices, ground, n.o.e. including pepper, pimento, and olive-stones, ground.....per lb.   |                 | 0   | 0  | 2    |
| 27 Spices, unground, including chillies, pepper, and pimento, unground.....   | Free            |   |    | Free |
| 28 Sugar.....   | "               |   |    | "    |
| 29 Treacle and molasses.....  | "               |   |    | "    |
| 30 Vinegar, not exceeding 65 per cent. of acidity, calculated as acetic acid.....per gallon   |                 | 0   | 0  | 7½   |
| 30A Fruit, viz., strawberry fruit, including the seeds, and with sugar or syrup added.....ad val.   |                 | 37½ %   |    | 25 % |
| 31 Capers, caraway seeds, capsaire, cayenne pepper, curry powder and paste, fish paste, olives.....ad val.  |                 | 20 %  |    | 30 % |
| 32 Lard and refined animal fats, n.o.e.....ad val.  |                 | 30 %  |    | 20 % |
| 33 Meats, pickled or preserved.....ad val.  |                 | 30 %  |    | 20 % |
| 34 Providoria, n.o.e.....ad val.  |                 | 30 %  |    | 20 % |
| 35 Vegetables, fresh, dried, or preserved.....ad val.   |                 | 30 %  |    | 20 % |
| 36 Fruits preserved in juice or syrup.....ad val.   |                 | 37½ %   |    | 25 % |
| 37 Fruits preserved in juice, or syrup, fortified with alcohol to any extent exceeding 33 % of proof spirit, shall be charged 18s. per proof gallon on such juice or syrup, in addition to 35 % ad val. on the total value of the goods.....ad val. |                 | 37½ %   |    | 25 % |
| 38 Milk or cream, preserved, evaporated, or dried.....ad val.   |                 | 37½ %   |    | 25 % |

## CLASS II.—TOBACCO.

|   |   |    |   |    |   |   |
|---|---|----|---|----|---|---|
| 39 Cigarettes, not exceeding in weight 2½ lb. per 1,000.....  | 1 | 5  | 6 | 1  | 5 | 6 |
| Cigarettes, not otherwise enumerated.....per lb.  | 0 | 10 | 0 | 10 | 0 | 0 |
| 40 Cigars, including the weight of every band, wrapper, or attachment to any cigar.....per lb.  | 0 | 12 | 0 | 12 | 0 | 0 |
| 41 Snuff.....   | 0 | 12 | 0 | 12 | 0 | 0 |
| 42 Tobacco, including the weight of every label, tag or other attachment.....per lb.  | 0 | 3  | 6 | 0  | 3 | 6 |
| Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff.....per lb. | 0 | 2  | 0 | 0  | 2 | 0 |

## CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.

|  |   |    |   |   |    |   |
|--|---|----|---|---|----|---|
| 43 Ale, beer of all sorts, porter, cider and perry, when containing more than 2 % of proof spirit; the gallon, or for six repented quart bottles or the equivalent in bottles of a larger or smaller repented quantity.....per lb. | 0 | 2  | 0 | 0 | 2  | 0 |
| 44 Cordials, bitters, and liquors, when exceeding the strength of 33 % of proof spirit, but not exceeding the strength of proof.....per liquid gall.   | 0 | 18 | 0 | 0 | 18 | 0 |
| 45 Cordials, bitters, and liquors, when exceeding the strength of proof.....per proof gall.  | 0 | 18 | 0 | 0 | 18 | 0 |
| 46 Hops.....per lb.  | 0 | 0  | 9 | 0 | 0  | 6 |
| 46A Maize, flaked.....per bushel   | 0 | 1  | 0 | 0 | 1  | 0 |
| 47 Malt, whole or ground.....  | 0 | 2  | 0 | 0 | 2  | 0 |
| 48 Rice, malt.....per lb.  | 0 | 0  | 1 | 0 | 0  | 1 |
| 49 Solid wort.....   | 0 | 0  | 6 | 0 | 0  | 6 |
| 50 Spirit of pulgum or pennyroyal.....per liquid gall.   | 0 | 18 | 0 | 0 | 18 | 0 |

| Articles.   | General Tariff. | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |    |      |
|---|-----------------|---|----|------|
|   |                 | £   | s. | d.   |
| 50 Spirits and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument.....   |                 | 0   | 18 | 0    |
| (No allowance beyond 16½ under proof shall be made for spirits or spirituous mixtures of a less strength than 16½ under proof.)   |                 |   |    |      |
| Spirits and spirituous mixtures, sweetened, n.o.e., when not exceeding the strength of proof.....per liquid gall.   |                 | 0   | 18 | 0    |
| Spirits and spirituous mixtures, sweetened, n.o.e., when exceeding the strength of proof.....per proof gall.  |                 | 0   | 18 | 0    |
| Spirits and spirituous mixtures, in bottles or jars in cases, shall be charged as follows, viz.:—Two gallons and under as three gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case: provided that with the sanction of the Collector the foregoing restriction need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery or toilet purposes, or to trade samples. |                 |   |    |      |
| Spirits and spirituous mixtures, containing more than 33 % of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated.....per liquid gall.   |                 | 0   | 18 | 0    |
| NOTE.—The importation into New Zealand of any brandy, whisky or rum of a less strength than 25° under proof is prohibited.  |                 |   |    |      |
| 51 Wine.—The term "wine" as applied to the Tariff includes medicated wine or wine mixed with food; also such spirituous beverages and food foods, containing less than 33 % of proof spirit, as may be so decided by the Minister.  |                 |   |    |      |
| Wine, Australian, containing not more than 40 % of proof spirit; the gallon, or for six repented quart bottles, or the equivalent in bottles of a larger or smaller repented quantity.....per gall.   |                 | 0   | 5  | 0    |
| Wine, other than sparkling and Australian, containing not more than 40 % of proof spirit; the gallon, or for six repented quart bottles, or the equivalent in bottles of a larger or smaller repented quantity.....per gall.  |                 | 0   | 6  | 0    |
| Wine, sparkling, containing not more than 40 % of proof spirit; the gallon, or for six repented quart bottles, or the equivalent in bottles of a larger or smaller repented quantity.....per gall.  |                 | 0   | 15 | 0    |
| Wine of any kind containing more than 40 % of proof spirit.....per liquid gall.   |                 | 0   | 18 | 0    |
| Wine, unfermented, sweetened, without spirit.....ad val.  |                 | 20 %  |    | 20 % |

## CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING THE SAME.

|   |   |      |    |      |   |   |
|---|---|------|----|------|---|---|
| 52 Chicory.....per lb.  | 0 | 0    | 3½ | 0    | 0 | 3 |
| 53 Cocoa and chocolate, including cocoa beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever.....per lb. | 0 | 0    | 3½ | 0    | 0 | 3 |
| 54 Coffee, roasted.....   | 0 | 0    | 3½ | 0    | 0 | 3 |
| 55 Tea, n.o.e.....  | 0 | 0    | 7  | 0    | 0 | 5 |
| 55A Tea in bulk—viz., in packages of 5 lb. or over, net weight.....per lb.  | 0 | 0    | 5  | 0    | 0 | 5 |
| 56 Aerated and mineral waters, softening beverages, and beverages n.o.e.....ad val.   |   | 20 % |    | 20 % |   |   |
| 57 Coffee, essence of, and essence of coffee with milk or any other food substance.....ad val.  |   | 30 % |    | 20 % |   |   |
| 58 Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity.....ad val.   |   | 30 % |    | 20 % |   |   |
| 59 Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened.....ad val.  |   | 30 % |    | 20 % |   |   |

## CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.

|   |   |   |    |   |   |      |
|---|---|---|----|---|---|------|
| 60 Acid, acetic, containing not more than 30 % of acidity.....per lb.   | 0 | 0 | 1½ | 0 | 0 | 1½   |
| Acid, acetic, containing more than 30 % of acidity, for every 10 % of acidity or fraction thereof.....per lb.                         | 0 | 0 | 0½ | 0 | 0 | 0½   |
| 61 Acid, tartaric.....Free  |   |   |    |   |   | Free |
| 62 Cream of tartar.....   |   |   |    |   |   |      |
| 63 Essence, flavouring, containing more than 33 % of proof spirit.....per liquid gall.  |   | 0 | 18 | 0 | 0 | 18   |
| 64 Medicinal preparations (excepting medicated wines or wines mixed with food), containing more than 50 % of proof spirit.....per lb. |   | 0 | 1  | 0 | 0 | 1    |
| 65 Opium.....   |   | 2 | 0  | 0 | 2 | 0    |

On black twist tobacco imported into the Cook Islands, of which the genuine invoice value at the time of importation is proved not to exceed 2s. per lb.: (a) when imported into or entered for home consumption in the Cook Islands (exclusive of the Island of Niue), 1s. per lb.; (b) when imported into or entered for home consumption in the Island of Niue (being one of the Cook Islands), 2s. per lb. Provided that a further duty of 1s. per lb. shall be paid on the landing in the Island of Niue of any tobacco removed from other parts of the Cook Islands which has been admitted to entry at a duty of 1s. per lb. (*New Zealand Gazette* of June 10, 1918).

| No.   | Articles.   | General Tariff. |       | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |       |
|---|---|-----------------|-------|---|-------|
|   |   | £               | s. d. | £   | s. d. |
| 60  | Saccharin n.o.e., including substances of a like nature or use ..... per oz.  | 0               | 1 6   | Free  | 0 0 0 |
| 61  | Soda, bicarbonate .....   | 0               | 2 4   | Free  | 0 2 0 |
| 62  | Soda crystals .....   | 30 %            |       | 20 %  |       |
| 63  | Baking powder; yeast preparations and other ferments; also yeast foods .....  | ad val.         |       | 20 %  |       |
| 70  | Chemicals, and chemical preparations, n.o.e., including photographic chemicals, n.o.e., also anti-incrustation, boiler and other compounds, favouring n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 72  | Eucalyptus oil in bulk or bottle .....  | ad val.         |       | 30 %  | 20 %  |
| 73  | Glycerine, refined .....  | ad val.         |       | 30 %  | 20 %  |
| 75  | Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, n.o.e., also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 76  | Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 % of proof spirit or less .....   | ad val.         |       | 30 %  | 20 %  |
| 77  | Saccharin, in the form of tablets, pills, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 % of alkali. ....  | ad val.         |       | 30 %  | 20 %  |
| (CLASS VI.—CLOTHING AND TEXTILE GOODS.  |   |                 |       |   |       |
| 79  | Cotton, raw .....   | 0               | 0 4   | 0   | 0 4   |
| 80  | Flags, parts of—viz: Union Jack Insignia, consisting of pieces of British sewn together, for use in manufacturing ensigns .....   | ad val.         |       | 30 %  | 20 %  |
| 81  | All articles n.o.e., made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up .....                                  | ad val.         |       | 30 %  | 20 %  |
| 83  | Drapery, n.o.e. ....  | ad val.         |       | 30 %  | 20 %  |
| 84  | Flags, n.o.e. ....  | ad val.         |       | 30 %  | 20 %  |
| 86  | Haberishers, n.o.e. ....  | ad val.         |       | 30 %  | 20 %  |
| 87  | Laces and lace, n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 88  | Ribbons and crapes, all kinds .....   | ad val.         |       | 30 %  | 20 %  |
| 89  | Rings, wooden, cotton, opium, or other .....  | ad val.         |       | 30 %  | 20 %  |
| 92  | Textile piece-goods n.o.e., including silks, satins, velvets, plushes, n.o.e., composed of pure silk or of silk mixed with any other material, in the piece, and including also imitation silks, composed of any material or substance whatsoever. .... | ad val.         |       | 30 %  | 20 %  |
| NOTE.—Imitation silks to which the pile consists of artificial silk other than mercerized cotton, and (b) other fabrics of which half the threads or more consist of artificial silk other than mercerized cotton. .... |   |                 |       |   |       |
| 93  | Umbrellas, parasols and sunshades .....   | ad val.         |       | 30 %  | 20 %  |
| 94  | Yarns n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 95  | Apparel and ready-made clothing n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 96  | Feathers, ornamental (including ostrich); artificial flowers, leaves and sprays .....   | ad val.         |       | 30 %  | 20 %  |
| 97  | Furs and fur trimmings .....  | ad val.         |       | 30 %  | 20 %  |
| 98  | Hats of all kinds (including straw hats), also caps .....   | ad val.         |       | 30 %  | 20 %  |
| 99  | Wire shapes for hats .....  | ad val.         |       | 30 %  | 20 %  |
| 100   | Hosiery n.o.e. ....   | ad val.         |       | 30 %  | 20 %  |
| 101   | Military of all kinds, including trimmed hats, caps and bonnets .....   | ad val.         |       | 30 %  | 20 %  |
| 102   | Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or through an importing firm .....   | ad val.         |       | 60 %  | 40 %  |
| Ex 101  | Insolates, "Caum", of leather and rubber, for insertion in boots (claimed as sock-soles) .....  | ad val.         |       | 30 %  | 20 %  |
| 102   | Apparel—viz.: Volunteer clothing n.o.e. to measurements sent from New Zealand .....   | ad val.         |       | 60 %  | 40 %  |
| (CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.  |   |                 |       |   |       |
| 103   | Boots, shoes, clogs, and pattens, n.o.e., viz.:—<br>Men's, above size No. 5 .....   | per pair        | 0 2 3 | 0 1 6   |       |
|   | Youths', above size No. 4 .....   | per pair        | 0 2 1 | 0 1 0   |       |
|   | Boys', Nos. 7 to 1, both inclusive, .....   | per pair        | 0 0 9 | 0 0 6   |       |
|   | Women's, above size No. 1 .....   | per pair        | 0 2 1 | 0 1 0   |       |
|   | Girls', Nos. 7 to 1, both inclusive, .....  | per pair        | 0 0 9 | 0 0 6   |       |
|   | Other kinds .....   | per pair        | 0 1 6 | 0 1 0   |       |
| 104   | Slippers, not including lawn tennis and gymnasium shoes, soled with india-rubber or felt .....  | per pair        | 0 0 9 | 0 0 6   |       |
| 105   | Slippers of felt, with carpet, twine or felt soles .....  | per pair        | 0 2 1 | 0 1 0   |       |

| No.  | Articles.   | General Tariff.  |       | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |        |
|--|---|------------------|-------|---|--------|
|  |   | £                | s. d. | £   | s. d.  |
| 106  | Shoes or goloshes known as "Pimsoles," with moulded india-rubber soles .....  | 33 ½ %           |       | 22 ½ %  |        |
| 107  | Champion, gymnasiums, yachting and lawn tennis boots and shoes, with moulded india-rubber soles .....   | 33 ½ %           |       | 22 ½ %  |        |
| 107A   | Goloshes and overshoes of all kinds, of rubber .....  | 33 ½ %           |       | 22 ½ %  |        |
| 107B   | Shoettes and sandals, n.o.e. ....   | 33 ½ %           |       | 22 ½ %  |        |
| 108  | Leather belting, including link grip belting of leather, with metal band, for motor cycles and motor cars, belt leathers, lacing, wetting, bridle, strap, legging, bag, and kip other than East India ..... | 0                | 0 4   | 0   | 0 4    |
| 108A   | Belting composed of cotton, jute, or woven fibre, with a backing or edging of leather, provided that the weight of the leather included therein does not exceed one-half, per lb. ....                      | 0                | 0 2   | 0   | 0 2    |
| 109  | All hide leathers dressed, n.o.e. ....  | 0                | 0 3   | 0   | 0 2    |
| NOTE.—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be classed as hide leather, or similar material—viz.: Flooring with imitation linoleum pattern; leather cloth, other than of plain colours. .... |   |                  |       |   |        |
| 110  | Calf skins, being whole skins, however dressed, and 16 ft. apiece, and under .....  | 0                | 0 1   | 0   | 0 1    |
| 111  | Sheep skins and lamb skins, however dressed, n.o.e. ....  | 0                | 0 3   | 0   | 0 3    |
| 112  | East India kip, dressed .....   | 0                | 0 1   | 0   | 0 1    |
| 113  | Sole, pump, and skirt leather .....   | 0                | 0 2   | 0   | 0 2    |
| 114  | Leather, dressed, n.o.e., including kangaroo and walrus .....   | 0                | 0 1   | 0   | 0 1    |
| 115  | Leather board or compe .....  | 0                | 0 4   | 0   | 0 4    |
| 116  | "bags, and leather cloth bags, n.o.e. ....  | ad val.          |       | 30 %  | 20 %   |
| 117  | "chancois .....   | ad val.          |       | 30 %  | 20 %   |
| 118  | Manufactures, n.o.e. ....   | ad val.          |       | 30 %  | 20 %   |
| 119  | Saddlery and harness; whips and whip thongs .....   | ad val.          |       | 30 %  | 20 %   |
| 120  | Heel plates, and toe stiffeners, and toe plates .....   | 33 ½ %           |       | 22 ½ %  |        |
| 120A   | Heels for boots, of wood and leather combined .....   | ad val.          |       | 30 %  | 20 %   |
| 121  | Laces, ramps and uppers; also clogs and patten auto .....   | ad val.          |       | 33 ½ %  | 22 ½ % |
| 122  | Leather cut into shapes .....   | ad val.          |       | 33 ½ %  | 22 ½ % |
| 123  | "leggings .....   | ad val.          |       | 33 ½ %  | 22 ½ % |
| 124  | Portmanteaus, trunks, travelling bags, and brief bags, of leather or leather cloth, 10 in. in length and upwards, and carpet bags .....   | ad val.          |       | 37 ½ %  | 25 %   |
| (CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING.   |   |                  |       |   |        |
| 125  | Basketware and wickerware, n.o.e., and not being furniture .....  | ad val.          |       | 30 %  | 20 %   |
| 126  | Carpets; druggets; doorecloth; mats; matting; plaid and fancy stair oil balze; wood, and fancy oil balze; and oil, and other dale cloths .....  | ad val.          |       | 20 %  | 20 %   |
| 127  | Furniture, knife and plate powder, and polish; also floor and linoleum polishes, not being varnishes .....  | ad val.          |       | 30 %  | 20 %   |
| 128  | Furniture, and cabinetware, n.o.e., and other than iron, or other metal .....   | ad val.          |       | 37 ½ %  | 25 %   |
| 129  | Marble pieces, other than stone .....   | ad val.          |       | 37 ½ %  | 25 %   |
| 130  | Upholstery, n.o.e. ....   | ad val.          |       | 37 ½ %  | 25 %   |
| (CLASS IX.—CHINA, GLASS AND EARTHEN GOODS.   |   |                  |       |   |        |
| 131  | Glass: crown, sheet, and common window .....  | Free             |       | Free  |        |
| 132  | Bricks, known as firebricks .....   | ad val.          |       | 30 %  | 20 %   |
| 133  | China, porcelain, and parian ware .....   | ad val.          |       | 30 %  | 20 %   |
| 134  | Drainage pipes, and drainage tiles .....  | ad val.          |       | 30 %  | 20 %   |
| 135  | Flooring, wall, hearth and garden tiles .....   | ad val.          |       | 30 %  | 20 %   |
| 136  | Earthenware, stoneware, and brownware .....   | ad val.          |       | 30 %  | 20 %   |
| 137  | Filters .....   | ad val.          |       | 30 %  | 20 %   |
| 138  | Fireclay, ground; and fireclay goods .....  | ad val.          |       | 30 %  | 20 %   |
| 139  | Glass, plate, polished, colored, and other kinds, n.o.e. ....   | Free             |       | Free  |        |
| 140  | Glassware; globes, and chimneys for lamps .....   | ad val.          |       | 30 %  | 20 %   |
| 141  | Lamps, lanterns, and lampwick, n.o.e. ....  | ad val.          |       | 30 %  | 20 %   |
| 142  | Plate glass, bevelled or silvered; mirrors, and looking glasses, framed or unframed .....   | ad val.          |       | 37 ½ %  | 25 %   |
| 142A   | Bevelled or silvered glass, other than plate glass .....  | ad val.          |       | 37 ½ %  | 25 %   |
| (CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS &c.   |   |                  |       |   |        |
| 144  | Cards, playing .....  | per pack         | 0     | 0 6   | 0 0 6  |
| 145  | Perfumed spirits, and Cologne water .....   | per liquid gall. | 1     | 10  | 0 10 0 |
| 146  | Clocks, time registers, and time detectors .....  | ad val.          |       | 30 %  | 20 %   |
| 146A   | Clock movements and parts of unfinished clocks, provided they have not been taken to pieces to avoid duty .....   | Free             |       | Free  |        |
| 147  | Fancy goods, and toys; also sporting, gaming and athletic requisites, n.o.e., including bil-  |                  |       |   |        |



| CLASS X.—PAPEL, BOOKS, MUSICAL INSTRUMENTS, & continued. |                 | Tariff on Goods the Produce of some part of the British Dominions. |       |
|--|-----------------|--|-------|
| Articles.  | General Tariff. | £  | s. d. |

|     |   |    |       |
|-----|---|----|-------|
| N.  | Articles.   | £  | s. d. |
| 138 | Picture frames, of billiard requisites; hat and top combs, &c. ....   | 30 | 20    |
| 139 | Picture racks, including artificial ly baited boxes other than fish, &c. ....   | 30 | 20    |
| 140 | Je alery, plate, gold, or silver; plated ware; greenstone, cut or polished, &c. ....  | 30 | 20    |
| 141 | Greenstone, cut or polished, is chargeable at 20% <i>ad val.</i> in the general tariff.   |    |       |
| 142 | For figures, busts, and dress stands, &c. ....  | 30 | 20    |
| 143 | Microscopes, telescopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto, n.o.e.; also light and the like apparatus, including sliding screens, &c. peculiar thereto, except magic lantern slides, &c. ....          | 30 | 20    |
| 144 | For all things and panels, in the piece, of either wood, plaster, pulp, metal, or other material, for picture frame, cornices, walls, or ceiling, &c. ....  | 30 | 20    |
| 145 | For all instruments, &c. ....   | 30 | 20    |
| 146 | Photographic goods, n.o.e. ....   | 30 | 20    |
| 147 | Picture, paintings, drawings, engraving, and photographs, framed or unframed, &c. ....  | 30 | 20    |
| 148 | Picture or photograph frames or mounts, &c. ....  | 30 | 20    |
| 149 | NOTE.—Any painting, engraving, or photograph, in any medium, having a value for duty exceeding £5, shall be assessed for duty at £5, plus the value of the frame and mounting, if any, and plus the value of the glass or other material upon which such painting, drawing, or photograph is made, &c. .... |    |       |
| 150 | Statues, statuettes, casts, and bronzes, &c. ....   | 30 | 20    |
| 151 | Tobacco pipes, cases, cigar and cigarette holders, and cases, cigarette papers and cases, &c. ....  | 30 | 20    |
| 152 | Waxes, &c. ....   | 30 | 20    |
| 153 | Waxine sticks, &c. ....   | 30 | 20    |
| 154 | Artificial teeth, &c. ....  | 30 | 20    |
| 155 | Perfumes, also toilet preparations, and perfumery, n.o.e. ....  | 30 | 20    |
| 156 | NOTE.—The importation of Florida water, eau-de-cologne, lavender water, and bay rum, or any colorable imitation thereof, is prohibited in the Cook and Northern Islands, except by the written permission of the Collector of Customs at Rarotonga. (Governor's Order of Dec. 17, 1895.)                    |    |       |

## CLASS XI.—PAPER MANUFACTURES AND STATIONERY.

|     |  |      |              |
|-----|--|------|--------------|
| 156 | Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion plates; musical advertising matter, n.o.e.; also paper bags and wrapping paper or wrappers of all kinds, printed or lithographed; printed or lithographed envelopes or labels, &c. ....   | 0    | 0 3 0 0 3    |
| 157 | NOTE.—This shall not apply to trade catalogues or price lists of the goods of firms or persons having no established business in New Zealand.  |      |              |
| 158 | Inks, writing; Indian ink, liquid, &c. ....  | 0    | 0 0 0 0 2 0  |
| 159 | Paper bags, coarse (including sugar bags), &c. ....  | 0    | 11 3 0 0 7 6 |
| 160 | Paper, wrapping, all kinds, not printed, including blue candle, glazed cap, glazed covering, small hand, lumber, tissue, &c. ....  | 0    | 7 6 0 0 0 0  |
| 161 | Cartridge, and sugar papers, per cwt. ....   | Free | Free         |
| 162 | Cloth-lined, enamel-lined, and metallic-lined board, n.o.e. ....   | 30   | 20           |
| 163 | Cloth-lined, enamel-lined, and metallic-lined paper, n.o.e.; also "writing," n.o.e., &c. ....  | 30   | 20           |
| 164 | Waxel paper, unprinted, &c. ....   | 30   | 20           |
| 165 | Filter papers, cut to shape, ready for use &c. ....  | 30   | 20           |
| 166 | Stationery, and writing paper, n.o.e., carbon paper, also printers' news, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged or embossed, but otherwise unprinted, &c. ....  | 30   | 20           |
| 167 | Cardboard and paper boxes complete; or cardboard or paper, cut, or slatted for boxes, wrappers, or other receptacles (including match-boxes) &c. ....  | 30   | 20           |
| 168 | Directories of New Zealand, or of any part thereof; also covers for directories, &c. ....  | 30   | 20           |
| 169 | Paper logs, n.o.e. ....  | 30   | 20           |
| 170 | Stationery, manufactured, viz.:—<br>Account-books, manuscript-books, scribbling and letter books, and books, plain, or ruled, bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheques, and draft forms; tags, labels not printed or lithographed, blotting-pads, sketch-books, book-covers, copying letter books, manuscript writer, | 30   | 20           |

| Article. | General Tariff.  | Tariff on Goods the Produce of or Manufacture of some part of the British Dominions. |
|----------|--|--|
| No.      |  | £ s. d.      £ s. d.   |
|          | albums (other than for photographs), diaries, birthday books, plain or flat lined ruled books; printed window tickets; printed, lithographed, or embossed stationery n.o.c., and Christmas, New Year, birthday, Easter, and other cards, and booklets ..... and <i>ad val.</i> | 37½ %      23 %  |
| 185      | Stereotypes, matrices, half-tone and line blocks.  | 25 %      25 %   |

## CLASS XII.—MANUFACTURES OF METAL.

|     |  |      |             |
|-----|--|------|-------------|
| 173 | Cartridges (shot), 10 to 24-bore, &c. ....   | 0    | 3 9 0 2 6   |
| 174 | Cartridge-cases, &c. ....  | 0    | 1 10 0 1 3  |
| 175 | Composition-piping, &c. ....   | 0    | 4 2 0 0 3 6 |
| 176 | Iron galvanizad corrugated sheets, &c. ....  | 0    | 2 4 0 0 2 0 |
| 177 | Iron and other nails, n.o.e., including dog-splikes, &c. ....  | 0    | 3 0 0 0 2 0 |
| 178 | Iron, plain galvanizad sheet or hoop, &c. ....   | 0    | 1 8 0 0 1 0 |
| 179 | Iron tanks, for every 100 gallons, or fraction of 100 gallons, in holding capacity, &c. ....   | 0    | 3 0 0 0 2 6 |
| 180 | Lead, in sheets, &c. ....  | Free | Free        |
| 181 | Lead, rolled in strips, &c. ....   | 30   | 20          |
| 182 | Lead piping, &c. ....  | 0    | 4 2 0 0 3 6 |
| 183 | Shot, &c. ....   | 0    | 12 0 0 10 0 |
| 184 | Lead dress weights, &c. ....   | 30   | 20          |
| 185 | Engines and machines for mining purposes, i.e. steam engine for mining shafts; winding engines; hydraulic power, steam, air, or electrically driven, including bel plates, foundation bolts and friction clutches, when imported with the engine; drums for winding engines; steam engine for driving mechanical stokers, &c. .... | 15   | 5           |
| 186 | Machinery, viz.:—Flour millings, including wheat-grinders, oil refining, oil boring, &c. ....  | 5    | 5           |
| 187 | Refrigerating, dredging, woolen mill, paper mill, rope and twine making, meat preserving, leather splitting, &c. ....  | 15   | 5           |
| 188 | Printing machines, or presses, for printing and brooding machines; carbide box making machines, and tools for same; combined numbering and dating machine, &c. ....  | 15   | 5           |
| 189 | Type-casting and type-setting machines, &c. ....   | 5    | 5           |
| 190 | Machinery, type-casting, two pump stereotype metal forms, &c. ....   | 30   | 20          |
| 191 | Casting boxes for use with same, &c. ....  | 5    | 5           |
| 192 | Soda-water machines, also machines for aerating liquids, &c. ....  | 15   | 5           |
| 193 | Wool waste teasing machine (catalogued as an "improved rag machine"), &c. ....   | 30   | 20          |
| 194 | Iron-making machines, household, &c. ....  | 30   | 20          |
| 195 | Machinery, n.o.e., viz.: Grain-lifter and hand truck combined, &c. ....  | 30   | 20          |
| 196 | Steam engines, and parts thereof, for mining (including gold dredging), or gold saving purposes and processes, or for dairying purposes, &c. ....  | 15   | 5           |
| 197 | Machinery, electric, and appliances, i.e., electric generators and electric motors, including slide rules, &c. ....  | 20   | 10          |
| 198 | Bicycles, tricycles, and the like vehicles, including motor-cycles, also finished, or partly finished, or machined parts of the same, n.o.e., slide rules for motor cycles, &c. ....   | 20   | 10          |
| 199 | Flexible shafts or shafting (for operating speedometers, dentists' burrs, riveting machines, &c.) imported separately, &c. ....  | 30   | 20          |
| 200 | Bill-books, bush-books, slushers, and hedge knives, &c. ....   | 30   | 20          |
| 201 | Art-grainers, patent automatic, &c. ....   | 30   | 20          |
| 202 | Lubricators or grease cups for plungers, &c. ....  | 30   | 20          |
| 203 | Conforming press, an appliance for altering the shape of straw bales to fit the head of a boiler, &c. ....   | 30   | 20          |
| 204 | Boilers, land and marine, including feed-water heaters, fuel steamers, steam superheaters, and mechanical stokers, &c. ....  | 30   | 20          |
| 205 | Cartridges, n.o.e. ....  | 30   | 20          |
| 206 | Cash registering machines, &c. ....  | 30   | 20          |
| 207 | Crab winches, cranes, capstans and windlasses, &c. ....  | 30   | 20          |
| 208 | Electric batteries and cells; furniture, fittings, instruments, and appliances not otherwise enumerated for the generation, transmission, application or utilisation of electricity, or of electric power of any description whatsoever, &c. ....  | 30   | 20          |
| 209 | Telephones, &c. ....   | 30   | 20          |
| 210 | Fire arms, all kinds, &c. ....   | 30   | 20          |
| 211 | Iron ware, ironmongery and hollowware, n.o.e. ....   | 30   | 20          |
| 212 | Iron pipes, wrought, iron, and wood or other pipes exceeding 6 inches in internal diameter; also knees, bends, elbows and other fittings for the same; cast iron pipes exceeding 9 inches in internal diameter, and knees, bends, elbows, and other fittings for the same, &c. ....  | 30   | 20          |
| 213 | Iron castings, suitable for the manufacture of gate hinges and fastenings, &c. ....  | 30   | 20          |
| 214 | Lawn mowers, &c. ....  | 30   | 20          |
| 215 | Machinery, n.o.e. ....   | 30   | 20          |

Tariff on Goods the Produce of some part of the British Dominions.

TARIFF.]

| No.   | Articles.  | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |         | No.                                    | Articles.   | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |         |
|---|--|---|---------|--|---|---|---------|
|   |  | General Tariff.   | £ s. d. |  |   | General Tariff.   | £ s. d. |
| 281   | Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, n.o.e., ad val.               | 30 %  | 20 %    | 283                                    | Cauldles  | 0 0 11  | 0 0 11  |
| 282   | Steam engines and parts of steam engines, n.o.e., ad val.  | 30 %  | 20 %    | 284                                    | Cement, Portland, and other structural and building cement  | 0 4 0   | 0 2 0   |
| 283   | Galvanised iron manufactures, n.o.e., made up from galvanised iron, or from plain sheet iron and then galvanised, ad val.  | 37½ %   | 25 %    | 285                                    | Gelatine, isinglass, glue and size  | 0 0 11  | 0 0 11  |
| 284   | Painted and lacquered metalware, ad val.   | 37½ %   | 25 %    | 290                                    | Matches   | 0 1 6   | 0 1 0   |
| 285   | Drain stoppers of metal and rubber, ad val.  | 30 %  | 20 %    |  | Wooden, in boxes containing not more than 60 matches  | 0 1 6   | 0 1 0   |
| 286   | Plated caps for umbrellas or walking sticks, ad val.   | 30 %  | 20 %    |  | In boxes containing over 60 and not more than 100 matches, per gross of boxes   | 0 3 0   | 0 2 0   |
| 287   | Tinware and tin manufactures, n.o.e., ad val.  | 37½ %   | 25 %    |  | In boxes containing more than 100 matches, per gross of boxes   | 0 3 0   | 0 2 0   |
| 288   | Lead headed nails and galvanised cup-headed roofing nails, ad val.   | 30 %  | 20 %    |  | Wax "plaid vestas" in cardboard boxes containing under 100 matches, per gross of boxes  | 0 1 6   | 0 1 0   |
| 289   | Nail pullers, for drawing nails from packing cases &c, ad val.   | 30 %  | 20 %    |  | "Pocket vestas," in tin or other boxes containing under 100 matches, per gross of boxes   | 0 2 0   | 0 1 4   |
| 290   | Screws, coach, without head, ad val.   | 30 %  | 20 %    |  | Wax, other kinds, for every 100 matches or fraction thereof contained in one box  | 0 3 4½  | 0 3 2   |
| CLASS XIII.—TIMBER AND ARTICLES MADE FROM TIMBER. |  |   |         |  |   |   |         |
| 291   | Timber, palings, split, per 100 posts, split, ad val.  | 0 2 0   | 0 2 0   |  | Matches of any material other than wood or wax, a duty corresponding to the duty payable on wooden matches.   |   |         |
| 292   | " " rails, split, ad val.  | 0 8 0   | 0 8 0   |  | NOTE.—Boxes made of gold, silver, metal, wood or composition, of permanent value when empty, shall, in addition to the duty payable on any matches contained therein, be charged as jewellery or fancy goods. |   |         |
| 293   | " " sawn, dressed, 100 feet superficial sawn, rough, ad val.   | 0 4 0   | 0 4 0   | 291                                    | Paraffin wax  | 0 0 1   | 0 0 1   |
| 294   | " " shingles and laths, per 1,000, ad val.   | 0 2 0   | 0 2 0   | 292                                    | Powder, aporling, ad val.   | Free  | Free    |
| 295   | Compo cement, timber with a backing of paper pulp cemented to the timber, 100 feet superficial, ad val.  | 0 4 0   | 0 4 0   | 293                                    | Sausage skins and casings, including lard, per lb.  | 0 0 3   | 0 0 3   |
| 296   | Bellows, n.o.e., ad val.   | 30 %  | 20 %    | 294                                    | Salt, common yellow and blue mottled, per cwt.  | 0 6 0   | 0 5 0   |
| 297   | Blocks, wooden, tackle, ad val.  | 30 %  | 20 %    | 295                                    | Spirits, common yellow and blue mottled, per cwt.   | 0 1 2½  | 0 1 0   |
| 298   | Broom, mop, hoe, rake and similar handles, ad val.   | 20 %  | 20 %    | 296                                    | Spirits, methylated to the satisfaction of the Minister, per liquid gall.   | 0 1 2½  | 0 1 0   |
| 299   | Carriages, carts, drays, wagons, perambulators and the like vehicles, and wheels for the same, ad val.   | 30 %  | 20 %    | 297                                    | Spirits, cleared from warehouses, methylated, under prescribed conditions, not including the added naphtha or other methylating material, per liquid gall.  | 0 0 6   | 0 0 6   |
| 300   | Carriage shafts, spokes and fellows, dressed: bent carriage timber, n.o.e., ad val.  | 20 %  | 20 %    | 298                                    | Starch  | 0 0 2½  | 0 0 2   |
| 301   | Care, wagons and trucks, railway and tramway, and wheels for the same, n.o.e., ad val.   | 30 %  | 20 %    | 299                                    | Saw, mineral, vegetable Japanese and beeswax, per lb.   | 0 1 0   | 0 0 1   |
| 302   | Motor vehicles, n.o.e., ad val.  | 30 %  | 20 %    | 300                                    | Flock   | 10 %  | 10 %    |
| 303   | Motor-car bodies, or bodies for motor buses, attached or unattached, ad val.   | 20 %  | 20 %    | 301                                    | Bags, calico, forfar, linen, flour, bagging, bags and sacks, n.o.e., including filter bags and sheaths, ad val.   | 30 %  | 20 %    |
| 304   | Speedometers, whether attached to motor-car chassis or not, ad val.  | 30 %  | 20 %    | 302                                    | Blackening and boot-gloss and polish, ad val.   | 30 %  | 20 %    |
| 305   | Doors and sashes, either plain or glazed, with ornamental glass, ad val.   | 30 %  | 20 %    | 303                                    | Blacklead   | 30 %  | 20 %    |
| 306   | Woodenware and turnery, n.o.e., and veneers, ad val.   | 30 %  | 20 %    | 304                                    | Boats, launches, yachts, also all vessels propelled by means other than oars (when imported in any vessel), including all fittings thereof, n.o.e., ad val.   | 30 %  | 20 %    |
| CLASS XIV.—OILS, PAINTS, &c.                      |  |   |         |  |   |   |         |
| 307   | Oil in vessels capable of containing one gallon of oil or more—namely, vegetable oils, ad val.   | Free  | Free    | 305                                    | Cordage, rope and twine, E.o.e., ad val.  | 30 %  | 20 %    |
| 308   | Oil—namely, crude petroleum, crude residual oil, once-run shale oil, once-run petroleum oil, ad val.   | 0 0 0½  | 0 0 0½  | 306                                    | Fireworks, n.o.e., ad val.  | 30 %  | 20 %    |
| 309   | Oil, n.o.e., including mineral lubricating oil, in vessels capable of containing one gallon or more, ad val.   | 0 0 7½  | 0 0 6   | 307                                    | Net and netting   | 30 %  | 20 %    |
| 310   | Paints and colours, ground in oil or turpentine; also putty, and driers n.o.e., per cwt.   | 0 2 0   | 0 2 6   | 308                                    | Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids, ad val.  | 20 %  | 20 %    |
| 311   | Paints and colours mixed ready for use; also enamel paints, n.o.e., per lb.  | 0 6 0   | 0 5 0   | 309                                    | Tar, turpentine, kauri, sick and wagon covers, ad val.  | 30 %  | 20 %    |
| 312   | Stearine, per lb.  | 0 0 0½  | 0 0 0½  | 310                                    | Bags of textile or felt, all kinds, if printed, ad val.   | 37½ %   | 25 %    |
| 313   | Varnish and lacquers, including lithographic varnish, gold-size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints, per gall.                           | 0 2 4½  | 0 2 0   | 311                                    | Brooms, brushes and brushware   | 37½ %   | 25 %    |
| 314   | Resine, per cwt.   | 0 4 9½  | 0 4 0   | 312                                    | Soap, n.o.e., ad val.   | 37½ %   | 25 %    |
| 315   | Whiting, and chalk, per cwt.   | 0 1 2½  | 0 1 0   | 313                                    | Buckets, tin, with edges turned over after stamping, ad val.  | 37½ %   | 25 %    |
| 316   | Grease and other solid lubricants, petroleum greases, and mixtures of the same with other substances, n.o.e., ad val.  | 30 %  | 20 %    | 314                                    | Buckets, tin, with edges turned over after stamping, ad val.  | 37½ %   | 25 %    |
| 317   | Excess oil and composition, leather dressing and belt dressing; also leather revivers and polishes, n.o.e., ad val.  | 30 %  | 20 %    | 315                                    | Wreaths, mourning, including glass covers accompanying same, ad val.  | 25 %  | 25 %    |
| 318   | Oils in vessels having a lesser capacity than one gallon, ad val.  | 20 %  | 20 %    | 316                                    | Slates, drawing, ad val.  | 20 %  | 20 %    |
| CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, &c.     |  |   |         |  |   |   |         |
| 319   | Cattle (horned), each, including   | 0 10 0  | 0 10 0  | SCHEDULE B.                            |   |   |         |
| 320   | Chaff, per ton   | 1 0 0   | 1 0 0   | CLASS I.—FOODS, &c.                    |   |   |         |
| 321   | Grain—namely, barley, per 100 lbs.   | 0 2 0   | 0 2 0   | 313                                    | Almonds and nuts, except walnuts  | Free  | Free    |
| 322   | " " and pulse of every kind, n.o.e., ad val.   | 0 0 9   | 0 0 9   | 314                                    | Anchovies, salted, in casks, or other containers, capable of holding 28 lbs. net or over  | "   | "       |
| 323   | " " and pulse of every kind when ground or in any way manufactured, n.o.e., including wheat flour, per 100 lbs.  | 1 0 1 2½  | 0 1 0   | 315                                    | Arrowroot, sago, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour, infants' and invalids' farinaceous foods   | "   | "       |
| 324   | Horse, each, including   | 1 0 0   | 1 0 0   | 316                                    | Accoutrements, butter, cocoa or cacao butter, nut-butter, and other refined vegetable butters or fats   | "   | "       |
| 325   | Onions, per ton  | 1 0 0   | 1 0 0   | 317                                    | Salt  | "   | "       |
| 326   | Potatoes, per ton  | 1 0 0   | 1 0 0   | 318                                    | Rice, dressed or undressed; also rice meal refuse and rice meal   | "   | "       |
| 327   | Prepared cattle-meal, per ton  | 1 5 0   | 1 5 0   | 319                                    | Soy, in vessels exceeding 10 gallons capacity   | "   | "       |
| 328   | Animals, fed for, of all kinds, n.o.e., including some and cattle spices and condiments, proprietary or otherwise; also hempseed, mawseed, millet-seed, canary-seed, and mixed birdseed, ad val. | 30 %  | 20 %    | CLASS IV.—NON-ALCOHOLIC BEVERAGES, &c. |   |   |         |

| Tariff on Goods the Produce or Manufacture of some part of the British Dominions.  |  | Tariff on Goods the Produce or Manufacture of some part of the British Dominions.             |                 |
|--|--|---|-----------------|
| Articles.  | General Tariff.  | Articles.   | General Tariff. |
| No.  | £ s. d.  | No.   | £ s. d.         |
| CLASS V.—DRUGS, &c.  |  |   |                 |
| 322  | Acids, viz.: boracic, carbonic, chromic, citric, fluoric, formic, lactic, maric, nitric, oleic, oxalic, picric, pyrogallic, salicylic, sulphuric.  | Free  | Free            |
| 323  | Concentrated extracts, or essences, in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein.   | Free  | Free            |
| 323A   | Devitrine, n.o.c.  | "   | "               |
| 324  | Disinfectants.   | "   | "               |
| 326  | Drugs and chemicals, viz.:   | "   | "               |
| 329  | Caranba wax.   | "   | "               |
| 327  | Catechu.   | "   | "               |
| 328  | Cochineal.   | "   | "               |
| 329  | Cresote, crude or commercial.  | "   | "               |
| 330  | Crude distillates of coal tar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand.  | "   | "               |
| 331  | Formic aldehyde, and solution thereof.   | "   | "               |
| 333  | Gall nuts.   | "   | "               |
| 334  | Glycerine, crude.  | "   | "               |
| 335  | Gums—viz., arabic, benzoin, damar, tragacanth, artificial gum arabic.  | "   | "               |
| 336  | Liquorice paste and compressed galls.  | "   | "               |
| 337  | Liquorice in blocks of 7 lbs. net and over, or soft liquorice extract in bulk, in glass or other vessels capable of holding 7 lbs. net or over.  | "   | "               |
| 338  | Naphthalene, crude or refined.   | "   | "               |
| 339  | Saffron.   | "   | "               |
| 340  | Strychnine and salts of strychnine.  | "   | "               |
| 341  | Sugar of milk.   | "   | "               |
| 342  | Sulphur.   | "   | "               |
| 343  | Turnerie.  | "   | "               |
| 344  | Alum, alum sulphate.   | "   | "               |
| 345  | Ammonium chloride, or sal ammoniac, ammonium sulphate.   | "   | "               |
| 346  | Arsenic and arsenates.   | "   | "               |
| 347  | Borax.   | "   | "               |
| 348  | Calcium carbide, chloride, sulphate, sulphite and bisulphite; chlorinated lime.  | "   | "               |
| 349  | Carbon bisulphide.   | "   | "               |
| 350  | Copper sulphate, or bluestone, oxide of copper.  | "   | "               |
| 351  | Iron sulphates.  | "   | "               |
| 352  | Magnesium sulphate and bisulphite.   | "   | "               |
| 353  | Manganese oxides.  | "   | "               |
| 354  | Phosphorus.  | "   | "               |
| 355  | Potash; pearlsh; potash caustic, chloride, cyanide, nitrate (or saltpetre), permanganate, prussiate, sulphite and bisulphite; metallic potassium.  | "   | "               |
| 356  | Salts of thorium, zirconium, or other rare metals, and solutions thereof, including mixtures of same suited for the manufacture of incandescent mantles.   | "   | "               |
| 356  | Silver nitrate in crystals.  | "   | "               |
| 357  | Soda acetate, crude; soda ash; soda, arseniate, anhydrous carbonate, caustic, cyanide, bisulphite, hyposulphite, silicate, sulphate, sulphide, sulphite, nitrate, permanganate.  | "   | "               |
| 358  | Metallic sodium, sodium peroxide.  | "   | "               |
| 359  | Zinc chloride, chloride of copper for dyeing or for making dyes.   | "   | "               |
| NOTE.—Mixtures of any of the articles enumerated under this schedule as drugs and chemicals with each other, or with chemicals or substances not enumerated as such, if not provided for elsewhere in the Tariff, be charged as medicinal preparations n.o.c. or chemicals n.o.c. under Schedule A, Class V. |  |   |                 |
| 360  | Drugs crude, not powdered and unsuited for use as food, or in the manufacture thereof, viz., barks, woods, twigs, leaves, berries, flowers (except hops), roots, corins, gums, balsams, inspissated juices (except opium), seeds, fruit, fruit rinds, pitch, cantharides, ergot; also powdered pyrethrum flowers or Dalmatian powder and powdered belladonna in bulk.  | "   | "               |
| 361  | Essential oils (except eucalyptus), cod liver oil, oil of rhodium.   | "   | "               |
| 362  | Horse and cattle drenches.   | "   | "               |
| 362A   | Insecticides for agricultural uses, also tree washes.  | "   | "               |
| 363  | Opium when entered to be warehoused in a manufacturing warehouse for the purpose of making therein approved medicinal preparations.  | "   | "               |
| 364  | Scrub exterminators.   | "   | "               |
| 365  | Sheep dip, sheep drenches, sheep licks.  | "   | "               |
| 365  | Surgical and dental instruments; also the following: surgeons', physicians', dentists' and opticians' materials, viz., antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster, oiled silk or other fabric, sponge-pine, bandages, catgut and sterilized and other sewing, thermometers; also appliances including splints for wear peculiarly adapted to correct a deformity of the human body, to afford support to an abnormal condition of the  | "   | "               |
| human body, or to reduce or alleviate such condition, or to substitute any part of such body.  |  | human body, or to reduce or alleviate such condition, or to substitute any part of such body. |                 |
| 367  | Crutches; ear trumpets, ear tubes, and audiphones, for the partially deaf. Opticians' trial cases, lenses and frames, spectacles and magnifying glasses, ophthalmoscopes, optometers and other measuring instruments, test cards and diagrams, artificial eyes (demonstration and other).  | Free  | Free            |
| 368  | Dentists' materials, viz.:—Artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta percha stick, points, pellets and sheets, rubber dam, amadou absorbent, absorbent paper, rubber in sheets, metal plate, wire, foil, sticks; solder; fusible metal, porcelain powder, and enamel, inlays, modelling composition and wax, investment compound, amalgam and cement; also such other appliances and materials peculiar to surgical or dental use as may from time to time be enumerated in any order of the Minister.   | "   | "               |
| 369  | Scientific and philosophical instruments and apparatus, viz.:—Assay balances; laboratory retorts and laboratory flasks and other instruments and apparatus, for chemical analysis and assay work; assay furnaces, including dentists' and jewellers' furnaces; lamps, of patterns approved by the Minister, including "Incandescent Mazda" and "N. Y. Miniature" electric lamp, specially fitted and peculiarly adapted for microscope work; also such instruments and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister.   | "   | "               |
| CLASS VI.—CLOTHING AND TEXTILES  |  |   |                 |
| 370  | Brace elastic and brace mountings.   | "   | "               |
| 371  | Brattice cloth made of jute or hessian.  | "   | "               |
| 372  | Bunting, in the piece.   | "   | "               |
| 373  | Butter cloth; also cheese cloth and cheese bandages or caps.   | "   | 20% Free        |
| 374  | Buttons, tapes, waddings, pins, needles.   | "   | "               |
| 375A   | Calico, white and grey, also cotton sheetings, in the piece.   | "   | "               |
| 376  | Cambray, muselin and plain beaver skin, of cotton, in the piece.   | "   | "               |
| 377  | Coloured cotton shirtings, flannelette shirtings.  | "   | "               |
| 378  | Forfar, Dowlas and fax sheeting.   | "   | "               |
| 379  | Cotton or linen piece goods and unions of the same, n.o.c. (except imitation silks composed of any material or substance whatsoever), having thereon patterns, woven devices or other designs which indicate that they are to be cut up into separate articles or to be manufactured into separate articles, provided that the weaving of each piece is continuous, and also that such piece represents not less than six articles, or that if representing less than six articles the length of such piece is not less than six yards. Weaving is to be regarded as continuous unless there is a clear break in the cross-threads of the weaving exceeding in measurement $\frac{1}{2}$ inch. | "   | "               |
| 380  | Fur skins, green or sun dried.   | "   | "               |
| 381  | Gold or silver lace or braid for military clothing, featherstitch braid.   | "   | "               |
| 382  | Hatmakers' materials, viz.:—felt, hoods, shells; gulleons; calicoes; spule boards for hat boxes; leathers; silk plush in the piece; linings, when cut up or otherwise, under such conditions as the Minister may prescribe; blocks; monils; frames; ventilators; and tassels.  | "   | "               |
| 383  | Hessians, plain or striped, and scrim.   | "   | "               |
| 384  | Leather cloth, plain colours.  | "   | "               |
| 385  | Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, sunshades), enumerated in any order of the Minister, and published in the Gazette.  | "   | "               |
| 386  | Ostrich leathers grown in New Zealand, when returned from abroad dressed or dyed, upon evidence being produced to the satisfaction of a collector of Customs as to their previous exportation.   | "   | "               |
| 387  | Sailcloth, canvas and milled cloth double-warped duck, in the piece.   | "   | "               |
| 388  | Sewing cottons, silks and threads; angola wendings not exceeding 45 yards in length; crewel, flourishing, embroidery, darning, knitting and crochet threads, of silk, linen or cotton, or unions of the same, plain or fancy; macramé thread or macramé twine.   | "   | "               |
| 389  | Silk for flour dressing, in the piece.   | "   | "               |
| 390  | Silk twist (shoemakers' and saddlers').  | "   | "               |
| † The items enumerated in Nos. 375-378 are now included in No. 379, cotton or linen piece-goods, and unions of the same, n.o.c.  |  |   |                 |



| No.  | Articles  | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |         | No.   | Articles.  | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |         |
|--|---|---|---------|---|--|---|---------|
|  |   | £ s. d.   | £ s. d. |   |  | £ s. d.   | £ s. d. |
| 391  | Staymakers' binding, eyelets, corset-fasteners, jacks, ticks, lasting, saton and cotel; also corset shields and busk protectors   | Free  | Free    | 412A  | Bottles, empty, plain stons; also empty plain glass, not being cut or ground; jars, plain glass, and earthen jars, up to 3 inches diameter at the mouth  | Free  | Free    |
| 392  | Tailors' trimmings, viz.:—haircloth; plain or coloured imitation haircloth; canvas; silk worsted and cotton bindings and braids; stay bindings; Russia braids; shambler-pads; buckles; silerias; drab, slate and brown jeans; pocketings; slate, black and brown dyed unions and linens; Voron and Italian cloth, of cotton or wool, or mixons of the same; and also other lining materials as may be approved by the Minister  | "   | "       | 413   | Earthen or glass roofing tiles; rigid or ginals; also roofing slates   | "   | "       |
| 393  | Tubular woven cotton cloth in the piece for meat-wraps  | 20%   | "       | 414   | Glass plates (engraved) for photo-lithographic work  | "   | "       |
| 394  | Umbrella-makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin de chene, of not less than 4 in. in width; alpaca cloth, with border; zanelia cloth, with border; also other piece-goods on such conditions as the Minister may approve; stock runners, notches, caps, ferules, cups, ribs, stretchers, tips and rings  | Free  | "       | 415   | Item abolished   | "   | "       |
| 395  | Union textiles n.o.e., in the piece, the invoice value of which does not exceed 6d. per yard when cut up, and made into shirts or gijlans, under such conditions and regulations as the Minister may prescribe  | "   | "       | 416   | Jars or other dutiable vessels containing free goods, or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them  | "   | "       |
| 396  | Waterproof material in the piece, having within, or upon it, a coating of indiarubber   | "   | "       | 417   | Lamps, miners' safety, and glasses thereof; lamps peculiarly adapted for use on harbour beacons and lighthouses, also appliances peculiar to such lamps; side lights and head lights especially adapted for the use of ships; binacle lamps for ships  | "   | "       |
| CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES. |   |   |         | CLASS X.—FANCY GOODS, &c.   |  |   |         |
| 397  | Boot elastic  | Free  | Free    | 418   | Action work and keys, in frames or otherwise, iron or metal piano frames for manufacture of organs, harmoniums and pianos; organ pipes and stop-knobs  | "   | "       |
| 398  | Bookmakers' bindings, canvas, plain or coloured, lay and portmanteau linings of such materials, qualities and patterns as may be approved by the Minister   | "   | "       | 419   | Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable  | "   | "       |
| 398A   | Boots, shoes, shoetees, sandals, clogs and pattens, slippers and goshies—namely, gijlans, Nos. 9 to 11  | 10%   | "       | 419A  | Artists' materials, viz.:—Canvases in the piece, or on stretchers, oil paper or drawing paper in sheets or blocks, colors, brushes, palettes, and palette knives   | 10%   | "       |
| 398B   | Boots, shoes, shoetees, sandals, clogs and pattens, slippers and goshies—namely, gijlans, Nos. 9 to 11  | 10%   | "       | 420   | Cigarette papers entered, to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes   | Free  | "       |
| 399  | East India kip, also hides, crust or rough tanned, but undressed  | Free  | "       | 420A  | Films for bioscopes, cinematographs, and kinetoscopes  | "   | "       |
| 400  | Cent-strips and kid-strips, leather   | "   | "       | 421   | Microscopes and telescopes and slides, and lenses for same   | "   | "       |
| 401  | Crindley—namely, button fasteners, and staples, eyelets and hook-eyelets, and eyelet rings; tangles; spikes for running or cricketing shoes; boot protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, jammed toe-tips; legging springs and stiffeners; lasting tacks, pins, brims rivets, iron rivets; brass, iron and copper cut-bills; steel points; sparrow bills; wrought, cut and malleable hob-nails; Hungarian nails; wrought and cut tip-nails; iron or wooden lasts; rivingtall stands for iron lasts; sole, heel, stiffening and toe-cap knives; shoe-makers' wax; heel-balls; bristles, hemp and flax; rubber solution or cement; wetting cut into strips or in coils ready for use; shoe-makers' binding or beading; wetting leather cut into strips not exceeding 1 in. in width; webbing; carriers' and bootmakers' larks or stains; bookmakers' sectional cutting boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes | "   | "       | 422   | Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of statuary or works of art, whether purchased under bond or directly imported for display in any public park or place, on conditions prescribed by the Minister | "   | "       |
| 402  | Hugskins  | "   | "       | 423   | Paintings or pictures painted or drawn by New Zealand students within three years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs   | "   | "       |
| 403  | Kangaroo and wallaby skin, undressed  | "   | "       | 423A  | Photographic camera and lenses, including focussing cloths and camera covers   | 10%   | "       |
| 404  | Leather, japanned or enamelled  | "   | "       | 424   | Photographs of personal friends in letters or packets  | Free  | "       |
| 405  | Saddle-trees  | "   | "       | 425   | Precious stones, cut or uncut, if mounted  | "   | "       |
| 406  | Saddlers' ironmongery (except bit and stirrup-irons), harness, and mounts for harness; straps, collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles  | "   | "       | 425A  | Sensitized surfaces and albumenized paper, plain, not being postcards or other stationery  | 10%   | "       |
| 407  | Metal articles required to complete riding or driving harness, or saddlery, to be repaired or made in the colony  | "   | "       | 425B  | Slides for magic lanterns  | Free  | "       |
| 408  | Tanning materials, crude  | "   | "       | CLASS XI.—PAPER, &c.  |  |   |         |
| CLASS VIII.—FURNITURE, &c.                                     |   |   |         | (NOTE.—In every case where exemption from duty is governed by size, the equivalent area shall be exempt under like condition.)                          |  |   |         |
| 409  | Blind webbing and tape  | "   | "       | 426   | Bookbinders' materials, viz., cloth, leather, tucking, headbands, webbing, and paper, ticketing-put, mauling colours, marble paper, blue or red paste for ruling ink, staple-presses, wire staples, staple sticks  | "   | "       |
| 410  | Worsted covered cord and solid glass cord for venetian and other blinds   | "   | "       | 426A  | Butter paper (known as vegetable parchment paper), and waxed paper, unprinted  | "   | "       |
| 411  | Upholsterers' materials, viz., webbing, hair-sewing, imitation hair-sewing; curled hair; gimp, and cord of wool, cotton, or silk tufts and studs  | "   | "       | (NOTE.—Butter paper or waxed paper printed shall be charged as wrapping paper, or wrappers of all kinds printed or lithographed (Schedule A, Class XI.) |  |   |         |
| 412  | Chair canvas  | "   | "       | 427   | Cariboid, pasteboard, wood-pulp board and corrugated board, of size not less than that known as "royal," and weighing not less than 2 oz. per sheet of "royal" size; also strawboard of size not less than that known as "royal" and weighing not less than 3 oz. per sheet of "royal" size  | "   | "       |
|  |   |   |         | 427A  | Cariboid board material for, viz.:—Gold and silver paper, plain or embossed; embossed paper in strips; gelatine or colored papers; known as "box papers"   | 20%   | "       |
|  |   |   |         | 427B  | Cariboid drawing paper   | Free  | "       |
|  |   |   |         | 428   | Celluloid, plain, in sheets, n.o.e.  | "   | "       |

## CLASS XI.—PAPER, &amp;c.—continued.

| No.  | Articles   | Tariff on Goods the Produce or Manufacture of some part of the British Dominions. |         | Articles.  | Tariff on Goods the Produce or Manufacture of some part of the British Dominions.  |         |
|--|--|---|---------|--|--|---------|
|  |  | General Tariff.   | £ s. d. |  | General Tariff.  | £ s. d. |
| 428  | Cloth-lined boards, not less than "royal" size   | Free  | Free    | 448  | Engineers', and all metal, or wood, or stone workers' machine tools or hand tools, not including brushes or brushware, engineers' taper pins   | Free    |
| 430  | Cloth-lined paper and enamelled, gelatine and mottled paper, of not less than "demy," also "territo" of size not less than "demy" 10 %   | Free  | Free    | 448A   | Engine governors   | 10 %    |
| 430A   | Coppy paper, medium and larger sizes, in original mill wrappers and labels   | Free  | Free    | 448B   | Engines, chemical fire engines and chemical fire extinguishers; also fire hose and couplings therefor, portable fire escapes, fire ladders, fire reels and firemen's helmets, if declared to the satisfaction of the Collector for the use of a fire brigade   | Free    |
| 431  | Copy books, having printed headlines on each page; also drawing books  | 10 %  | Free    | 448C   | Fish hooks, unmounted and without attachments  | Free    |
| 432  | Ink printing   | 10 %  | Free    | 448E   | Gas engines, hot air engines, and oil engines, all kinds, and including engines especially suited for motor cars or motor vehicles, motor cycles, or flying machines   | 20 %    |
| 433  | Masticated paper   | Free  | Free    | 448F   | Galvanising baths, welded  | Free    |
| 434  | Millboard and bookbinders' leather board   | Free  | Free    | 449  | Gas-makers' moulds   | 10 %    |
| 434A   | Paper, hand made or machine made, book or writing, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping wrapper, or of the same quality as a wrapping paper  | Free  | Free    | 449A   | Hydraulic wheel presses  | Free    |
| 434B   | Paper, printing  | 20 %  | Free    | 449B   | India-rubber tubing, in short lengths, for handles of tennis racquets, cricket balls, &c.  | 20 %    |
| 435  | Printed books, papers and music, a.n.c., excepting advertising matter  | Free  | Free    | 449C   | Iron boiler-plates and unfanged end plates for boilers; boiler tubes not exceeding 6 in. in internal diameter, and unfanged; expansion rings; furnace flues  | 20 %    |
| 436  | Sunday school tickets and reward cards, being scriptural or religious motto cards, not exceeding 5d. per doz. invoice value, and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter or Birthdays   | Free  | Free    | 449D   | Iron pipes, wrought and wood and fibre pipes, not exceeding 6 in. in internal diameter; also knees, bends, elbows, and other fittings for same; cast-iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and other fittings for the same; syphon-traps and other fittings for the same; being plain casings, and not exceeding 9 in. in internal diameter; wrought-iron boring, casing, and lining tubes for oil boring and well sinking purposes  | 20 %    |
| CLASS XII.—METALS.   |  |   |         |  |  |         |
| 436D   | Adding and calculating machines  | Free  | Free    | 450  | Iron, pig  | Free    |
| 436E   | Agricultural machines and agricultural implements, a.n.c.; also parts peculiar to the manufacture or repair of agricultural machines and implements, viz., chaff-cutting knives, fittings for threshing mills, forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates and steel share-plates cut to pattern, scutch-plates, flint-rakes, also reaper-knife sections or fingers, finished brass and steel springs, bay knives | Free  | Free    | 450A   | Iron, plain black—viz., sheet, plate, hoop, rod, bolt, bar, angle, tee, channel, plain iron rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought   | 20 %    |
| NOTE.—Agriculture as applied to the tariff shall include horticulture and viticulture. |  |   |         |  |  |         |
| 436A   | Archers'   | 10 %  | Free    | 450B   | Iron and steel carriage  | 20 %    |
| 437  | Artificers' tools, a.n.c., not including brushes or brushware; also the following tools—viz., axes and hatchets, spades, shovels, forks, picks, mattocks, quartz and knocking hammers, scythes, sheep shears, reaping hooks, soldering irons, paperhangers' scissors, butchers' saws or cleavers; measuring bands or tapes, coal cutters and air picks   | Free  | Free    | 451  | Lead, in pigs and bars   | Free    |
| 437A   | Axles, axle-arms, and axle-boxes   | Free  | Free    | 451A   | Locomotive wheels and tyres, including wheels and tyres for railway or tramway passenger cars, locomotive wheels and axles combined, coil, spiral and roller springs, suited for the manufacture of locomotives, straight air pressure brakes specially suited for use on railway or tramway carriages   | Free    |
| 438  | Bellows nails  | Free  | Free    | 452  | Machine saw blades, saw sharpening machines  | Free    |
| 438A   | Bicycles, tricycles and motor cycles, fittings for, viz., the following articles when not painted, japanned, enameled, or varnished, viz.: drop forgings, stampings, steel balls, weldless steel tubes with or without button ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars, anti-rattle bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs  | 10 %  | Free    | 452A   | Machinery, mining, and gold saving; also briquette making and coal washing machines, rock-breaking machines, Trommel's stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore-crushing rolls, mill nails, grinding pans, tube mills, concentrators and rubber endless belts for same, battery screening, woven or punched; also the following machines, materials and appliances when imported for mining purposes—viz., air compressors not including the motive power for charging the same; chain flukes and rollers for conveyor belts of rubber or fibre; electric explosives; fans for mine ventilation; filter presses, fuel economisers, and pumps; sinking pumps: solution pumps made wholly of metal; steam pumps having a capacity exceeding 5,000 gallons per hour; turbine pumps; shaft signalling gear; steel or iron head frames for mining shafts; battery blankets not exceeding 3 ft. wide; material for filter cloths and plumb or other cloth for filtering | 10 %    |
| 439  | Beekkeepers' tools, implements, and apparatus—viz., metal fittings for beehives, bee smokers, wax extractors, rubber gloves gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey and wax extractors, queen rearing outfits, wax presses, tools peculiar to the use of beekkeepers   | Free  | Free    | NOTE.—Concentrators and rubber endless belts for same are to remain free of duty after March 31, 1906. |  |         |
| 439A   | Blacksmiths' anvils, forges and hammers  | 10 %  | Free    | 452D   | Machines for sorting and grading potatoes  | Free    |
| 440  | Bolts, and bolt ends, up to 24 inches in length; nuts, blank or screwed nuts, blank or finished nuts   | Free  | Free    | 453  | Metals, including any gold or silver, or other metals, but not including any gold or silver, or other metals, also old coins   | Free    |
| 441  | Brass, copper and tin, in pigs, bars or sheets; also tinned hoops  | Free  | Free    | 454  | Metal fittings for trunks, portmanteaux, travelling bags, leggings, bags and satchels  | 10 %    |
| 442  | Brass or metal tubing and stamped work, in the rough   | 10 %  | Free    | 454A   | Metal sheaves, grooved metal pulleys   | Free    |
| 442A   | Cape, percussion   | Free  | Free    | 455  | Metal tubes in the rough, being a size greater than their whole length, suited for the manufacture of fenders, bedsteads, gates and the like articles  | Free    |
| 443  | Card clothing, for woollen-mills, and for paper-mills  | Free  | Free    | 455A   | Metal wire of all kinds, plain; metal cordage, a.n.c., not being gold or silver; also barbed fence wire and fencing staples  | Free    |
| 443A   | Castings for ships, also propeller screws, including only horses and blades  | 20 %  | Free    | 455B   | Metal wove wire and metal gauze; also wire netting and expanded metal latrine or fencing in the piece  | 10 %    |
| 443B   | Chains, iron, plain or with knives, having rings attached  | 10 %  | Free    | 455C   | Metallic capsules  | 10 %    |
| 444  | Copper, brass, and composition rod, bolt, sheathing and nails, copper sheets perforated, and strain-plates, for paper-mills  | Free  | Free    |  |  |         |
| 446  | Crucibles  | Free  | Free    |  |  |         |
| 446A   | Electrical materials viz., insulated cable and wire, carbon in block, sheet or rod, arc lamp carbons; mica, vulcanite and other insulating material, rubber or gutta percha solution, insulating tapes   | Free  | Free    |  |  |         |
| 446B   | Electricians' portable testing sets  | Free  | Free    |  |  |         |
| 447  | Emery grinding machines and emery wheels   | Free  | Free    |  |  |         |
| 447A   | Empty iron drums, not exceeding 10 gallons capacity  | Free  | Free    |  |  |         |

| No.  | Articles.   | Tariff on Goods the Produce of some part of the British Colonies or Possessions. |  |  |
|------|---|--|--|--|
|      |   | General Tariff.  | Manufac- ture of some part of the British Colonies or Possessions. | Tariff on Goods the Produce of some part of the British Colonies or Possessions. |
|      |   | £  | s. d.  | £ s. d.  |
| 4600 | Meters, gas or electricity, being household supply meters .....   | Free   |  | Free   |
| 455E | Meters, water .....   | "  |  | "  |
| 456E | Monitors' chaplets and dowels .....   | "  |  | "  |
| 457  | Perambulators and the like for use of persons, e.g., .....  | "  |  | "  |
| 457A | Perforated or cellular sheet zinc or iron <i>ad val.</i> .....  | 10 %   |  | "  |
| 457B | Portable engines on four or any greater number of wheels, with boiler of locomotive type; also traction engines .....   | "  |  | "  |
| 457C | Printing type and printing materials <i>b.o.e.</i> , suited only for the use of printers .....  | 10 %   |  | "  |
| 457D | Rails for railways and tramways, including laps, points and crossings for the same; fish plates; also creep-rips, tie-irons, bearing brackets, and bed-plates, being rail-fastenings <i>ad val.</i> ..... | 20 %   |  | "  |
| 458  | Rivets and washers .....  | Free   |  | "  |
| 458A | Rock drills, diamond drill and drill sharpeners .....   | "  |  | "  |
| 459  | Set screws, engineers' studs and split pins .....   | "  |  | "  |
| 459A | Sewing, knitting and knitting machines .....  | "  |  | "  |
| 459B | Sewing machines for sewing gas mantles in course of manufacture .....   | "  |  | "  |
| 459C | Spray pumps not being syringes .....  | "  |  | "  |
| 459D | Steam or hydraulic pressure and vacuum gauges, pressure indicators and vacuum gauges for gas or oil engines .....   | 10 %   |  | "  |
| 460  | Speed indicators (engineers') for testing machinery .....   | 10 %   |  | "  |
| 460A | Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments and draughtsmen's drawing instruments <i>ad val.</i> .....   | 10 %   |  | "  |
| 461  | Tacks and nails 1 in. and under .....   | Free   |  | "  |
| 462  | Tea packing lead .....  | "  |  | "  |
| 463  | Tinsmith's fittings and furniture, including stamped or blocked tin or copper, planished or unplished .....   | "  |  | "  |
| 463A | Water waste detectors, Rodda's, made of vulcanite, for detecting leaks in water mains .....   | "  |  | "  |
| 463B | Welded and flanged boiler turnarounds, plain or corrugated .....  | 10 %   |  | "  |
| 464  | Zinc plates, plain sheet .....  | 12 %   |  | "  |
| 465  | Zinc plates or copper plates for photo-litho- graphic work .....  | Free   |  | "  |

CLASS XIII.—TIMBER &C.

|      |   |         |              |
|------|---|---------|--------------|
| 506  | Ash, hickory and lancewood timber, unwrought  |         |              |
| 567  | Blacksmiths', brassiers', assay and treadle power<br>bellows  |         | " "          |
| 608  | Carriage or cart makers' materials—viz., shafts,<br>spokes and felles in the rough; hubs, all<br>kinds; poles if unjointed and unplaned; all<br>kinds; bent wheel rims  |         | " "          |
| 640A | Motor vehicles for road tra <sup>ce</sup> a. c. n.o.s. including<br>motor cars and motor carriages...ad val.  | 20 %    | 10 %<br>Free |
| 658  | Churns  |         | Free         |
| 669  | Lignum-vite   |         |              |
| 470  | Material for the manufacture of carriages,<br>carts, drays and wagons, and motor vehicles<br>—viz., rubber tyres, pneumatic tyres, rubber,<br>outer covers of rubber, inner tubes, whether<br>attached to such vehicles or not  |         | " "          |
|      | Materials for the manufacture of carriages,<br>carts, drays and wagons and railway cars or<br>wagons—viz., undercarriage springs, truck<br>pedestals, mountings, trunnions, hinges, tyre<br>bolts, shackles, bolsters, s <sup>te</sup> ep tread, rubber<br>cloth; also iron or metal fittings (except steps,<br>lamp irons, dash irons, new rails and fifth<br>wheels) for the manufacture of carriages,<br>carts, drays and wagons |         | " "          |
| 470A | Tramway cars, fittings for, viz.:—<br>Brake springs   | ad val. | 30 % Free    |
|      | Elliptic springs, imported separately   | ad val. | 30 % Free    |
|      | Elliptic springs, comprising—<br>a) with axle bolts   | ad val. | 30 %         |
|      | or other attachments  | ad val. | 30 %         |
|      | Stirrup bolts   | ad val. | 30 %         |
| 470B | Pegwood in strips, for making boot springs heels<br>for boots wooden, covered with canvas or<br>celluloid and without leather top pieces  |         | Free Free    |
| 471  | Sieves, hair  |         | " "          |
| 472  | Wooden bundles for timber   |         | " "          |
| 473  | Logging blocks, wooden, including those for<br>use with logging-block-making machines   |         | " "          |

CLASS XIV.—OILS, &c.

473 Oils in vessels capable of containing one gallon of oil or more—viz., Refined mineral oils not exceeding in spec. grav.  $\gamma$  870 at 60 deg. F.; fish, penguin, macton bird, seal and whale oils. " "

NOTE. Mixtures of mineral or vegetable oils with each other, or with alcohol, turpentine, macton bird, seal, whale, or other oils, shall be charged with duty (1) if imported in vessels capable of containing one gallon of oil or more, as oil u.o.e. including mineral and lubrication oil (Class XIV, Schedule A) (2) if imported in vessels having a lesser capacity than one gallon, 20% ad val.

473A Paints and colours u.o.s. ....ad val. 10% "

| No. | Articles.  | General<br>Tariff. | Tariff on<br>Goods the<br>Produce of<br>Manufac-<br>ture of some<br>part of the<br>British<br>Dominions |
|-----|--|--------------------|---|
|     |  |                    | £ s. d.      £ s. d.  |
| 474 | Turpentine; turpentine substitute composed of volatile mineral oils, or of volatile mineral oils in combination with volatile, or other volatile vegetable oils; liquid driers; terebene |                    | Free  |
| 475 | Wood naphtha   |                    | " "   |

CLASS XV.—AGRICULTURAL FARM PRODUCTS, &c.

|                   |      |      |
|-------------------|------|------|
| 476 Linseed ..... | Free | Free |
|-------------------|------|------|

CLASS XVI.—MISCELLANEOUS.

|   |          |
|---|----------|
| 477 Apparatus, appliances, articles, and materials for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.....  | Free     |
| 478 Baggings, bags, or sacks, of jute or hessian; also corn sacks.....  | 10% Free |
| 479 Bags made of New Zealand tow.....   | 10% Free |
| 479A Binding, for drivling machinery, other than leather binding, and not being cordage or rope.....  | ad val.  |
| 479B Binder twine.....  | ad val.  |
| 479C Bricks, other than fire bricks.....  | 10% Free |
| 480 Cane-nuts, and candle-nut kernels.....  | Free     |
| 480A Candle wick.....   | Free     |
| 481 Canvas aprons and elevators, for reapers and binders.....   | Free     |
| 481A Canvas, India-rubber, or other lower tubing or piping, armoured, or of otherwise, flexible metal tubing or piping.....   | 20% Free |
| 482 Charts and maps.....  | Free     |
| 482A Confectioners' moulding starch.....  | Free     |
| 482A Cork, cut: hams, fishermen's cork floats, also plate ornamental stoppers of every description for bottles, and cork cases.....   | ad val.  |
| 483 Cotton and other waste, engineers'.....   | 10% Free |
| 484 Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto.....   | Free     |
| 486 Dyos; dyed stuffs.....  | Free     |
| 486A Dyos in packing, including metallic.....   | 10% Free |
| 486B Felt sheathing.....  | ad val.  |
| 486D Gum boots, half knee, knee or thigh, the soles of which may be either leather or rubber.....   | Free     |
| 486E Hatters' ribbons when cut into lengths not exceeding 35 in. before any operation or in bond exceeding 35 in. or over.....  | Free     |
| 487 Hatters of 12 in. or over.....  | Free     |
| 488 Honey and brown Windsor soap composition.....   | Free     |
| 488A India-rubber gloves, india-rubber valves for pumps.....  | Free     |
| 490 Manures.....  | Free     |
| 491 Marble, granite, and other stones, hewn or sawn, not dressed or polished.....   | Free     |
| 492 Net-makers' cotton twine, nets, seine fishing.....  | Free     |
| 493 Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls.....   | Free     |
| 494 Paper-makers' felt, felt for bookbinders or blotters, when cut up under supervision into tops or slipper shapes.....  | Free     |
| 495 Passengers' baggage and effects, including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or employment, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10..... | Free     |
| Provided that goods falling under this exemption may be admitted free, only, if imported within two years of the first arrival in the colony of the persons or families by whom they have been used.....  | Free     |
| 496 Plaster of Paris.....   | Free     |
| 497 Powder, viz., blasting powder, for blasting meal.....   | Free     |
| 498 Returned exports which are identified as such to the satisfaction of a Collector of Customs.....  | Free     |
| 499 Shipbuilders' models of vessels suited only for exhibition.....   | Free     |
| 500 Ship chandlery, &c., &c.....  | Free     |
| 501 Slips' rockers, blue light-drawn table and rock life-saving apparatus.....  | Free     |
| 501A Slit, chilled iron, for dressing stones.....   | Free     |
| 502 Stones, mill, grind, oil and wuest.....   | Free     |
| 503 Tobacco for sheep wash or for insecticide, when rendered unfit for human consumption by the satisfaction of the Minister.....   | Free     |
| 504 Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister.....  | Free     |
| 504A Typewriters and typewriting ribbons.....   | Free     |
| 505 Wax, bottling.....  | Free     |
| 506 Wool packs and wool pockets.....  | Free     |
| 506 Yarn, viz.,—cotton, flax, jute and hemp, also yarn known as "akeio yarn" declared for use in making mops.....   | Free     |







|   |                          |              |
|---|--------------------------|--------------|
| Iron, black, in bar, hoop, rod, sheet or plate  | per ton                  | £ 8 0 0      |
| " galvanized, in bar, hoop, rod, sheet or corrugated  | per ton                  | £ 9 0 0      |
| " pig and scrap   | per ton                  | £ 3 0 0      |
| Iron tanks, black or galvanized   | each                     | £ 0 10 0     |
| " fittings  | per lb.                  | £ 0 0 2      |
| " valves, including cut-off foot jolly and marmalade  | ad val.                  | 12 1/2 %     |
| Jewellery   | per lb.                  | 12 1/2 %     |
| Kapoc and fibre   | per lb.                  | 12 1/2 %     |
| Kerosene, of 100 degrees or over, closed-flash test   | per gall.                | £ 0 6 8      |
| " under 100 degrees, closed-flash test  | per gall.                | £ 0 6 8      |
| Kinematographs, kinetoscopes, bio-copes and all accessories, not otherwise enumerated   | ad val.                  | 12 1/2 %     |
| Lamps and lampware  | per lb.                  | 12 1/2 %     |
| Lead, including shot and bullets, not otherwise enumerated  | ad val.                  | 12 1/2 %     |
| Leather and leatherware, except as otherwise specified  | per lb.                  | 12 1/2 %     |
| " Lime, fire-clay, plaster of Paris, whitening and chalk  | per cwt.                 | £ 0 0 8      |
| " Lanes, clothes, fishing, twine, log, sash and plough  | ad val.                  | 12 1/2 %     |
| " Locomotives and component parts thereof   | per lb.                  | 7 1/2 %      |
| " Macaroni  | per lb.                  | 12 1/2 %     |
| Machinery and component parts thereof: which the Governor may from time to time specify, including agricultural, electrical, mining, pump-making, sawing, steam-raising, steam engines, oil engines, gas engines, hot-air engines, sugar mill fixtures, including bolts and nuts imported with and belonging to same  | ad val.                  | 7 1/2 %      |
| Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify, including ploughs, including trace or so-called (plough chains), cultivators, Demarees, Demaree shovels, digging forks, draining tools, scarifiers, seuffers, harrows, hoes and rakes, earth scoops, grain sowers, stump extractors, harvesting machines, cythes, bottoming tools, scissels, spears, tractors used for tilling the soil, thrashing machines and hollers, handles for the above implements, and machines made of wood and not fitted to the implements  | ad val.                  | 7 %          |
| Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify, including corner-makers, coffee pulpers, rice hullers and polishers, fibre cleaning, ginning, spinning and weaving machines, winnows, for the above implements, shears, presses for ballog produce, evaporating machines for fruit, tea, and like products, and oil presses, handles for the above implements and machines made of wood and not fitted to the implements or machines   | ad val.                  | 7 1/2 %      |
| Maize, not otherwise enumerated   | per bushel               | £ 0 12 1/2 % |
| Malt  | per lb.                  | 12 1/2 %     |
| Matches   | per gross                | £ 0 3 0      |
| Wax, or other kinds, in boxes containing under 100 matches  | per box                  | £ 0 3 0      |
| For each additional 100 or part thereof   | per box                  | £ 0 3 0      |
| Meats, including game, dried, preserved, salt, or chilled, not otherwise enumerated   | per lb.                  | £ 0 0 1      |
| Milk, condensed and cream   | per gall.                | £ 0 0 1      |
| Milk, condensed and cream   | per lb.                  | 12 1/2 %     |
| Milkstones  | per lb.                  | £ 0 0 1      |
| Molluscs and treacle  | ad val.                  | 12 1/2 %     |
| Morphia   | per lb.                  | 12 1/2 %     |
| Motor cars, motor cycles, motor tricycles and similar vehicles  | ad val.                  | 12 1/2 %     |
| Mouldings and architraves, and baths  | per lb.                  | 12 1/2 %     |
| Musical instruments, not otherwise enumerated   | per lb.                  | 12 1/2 %     |
| Mustard and mustard seed  | per lb.                  | 12 1/2 %     |
| Nails and tacks, copper and muntz metal   | per cwt.                 | £ 0 0 1      |
| " not otherwise enumerated  | per cwt.                 | £ 0 0 1      |
| Nuts, metal, not otherwise enumerated   | ad val.                  | 12 1/2 %     |
| " all kinds, not otherwise enumerated   | per lb.                  | £ 0 0 1      |
| Oats  | per cwt.                 | £ 0 0 1      |
| Oars and oarlocks for boats   | ad val.                  | 12 1/2 %     |
| Outmeal, including rolled or crushed oats and groats  | per lb.                  | £ 0 0 1      |
| Oils  | per bushel               | £ 0 0 6      |
| " lubricating, being the products of petroleum  | per gall.                | £ 0 0 9      |
| " of all kinds, not otherwise enumerated, except for medicinal use  | per gall.                | £ 0 0 9      |
| " in bottle   | per lb.                  | 12 1/2 %     |
| Oilman's stores, including flavouring and culinary essences, not otherwise specified  | ad val.                  | 12 1/2 %     |
| Optum, medical and other preparations containing or derived from opium, unless dutiable at a higher rate of duty under the head of drugs or spirits   | per lb.                  | £ 0 0 1      |
| Opium, tincture of opium, and laudanum  | per lb.                  | £ 0 0 1      |
| Paints, in oil, or dry colours, including driers  | per cwt.                 | £ 0 4 0      |
| " mixed ready for use   | per cwt.                 | £ 0 7 0      |
| " artists'  | ad val.                  | 12 1/2 %     |
| Palings, split, not otherwise enumerated  | per 100                  | £ 0 2 0      |
| Paper, brown and wrapping, including old newspapers for use in making paper   | per cwt.                 | £ 0 3 0      |
| Peas, split or dried, pease-meal, pea flour, lentils and dried pea soup   | per lb.                  | 12 1/2 %     |
| Pepper  | per lb.                  | 12 1/2 %     |
| Perfumery, not being perfumed spirits, or otherwise enumerated  | ad val.                  | 12 1/2 %     |
| Pieces and pieces of goods  | per lb.                  | 12 1/2 %     |
| Pictorial frames and mouldings for pictures   | per lb.                  | 12 1/2 %     |
| Pipes, earthenware  | per lb.                  | 12 1/2 %     |
| " tobacco, including cigar and cigarette holders and mouth pieces and cases for same  | ad val.                  | 12 1/2 %     |
| Plated ware (B.P.), not otherwise enumerated  | per lb.                  | 12 1/2 %     |
| Plaster of Paris  | per lb.                  | £ 0 0 1      |
| Plugs and ralls, split, not otherwise enumerated  | per 100                  | £ 0 2 0      |
| Potted meats and soups  | ad val.                  | 12 1/2 %     |
| Powder, sporting  | per lb.                  | £ 0 0 6      |
| Printing materials (type and paper)   | ad val.                  | 12 1/2 %     |
| Pumps and lighters of steel or iron and rolled or curved plate or sheets for building the same  | ad val.                  | 12 1/2 %     |
| Putty   | per lb.                  | £ 0 0 1      |
| Rails, fish-pikes, switches, crossing, turntable, railway sleepers, of iron or steel  | ad val.                  | 7 1/2 %      |
| Resin   | per cwt.                 | £ 0 2 0      |
| Rice  | per cwt.                 | £ 0 2 0      |
| " round or oval, and split  | ad val.                  | 12 1/2 %     |
| Rope, corvage, marine, and split  | per lb.                  | 12 1/2 %     |
| Sago  | per lb.                  | 12 1/2 %     |
| Sails, tents, and tarpaulins  | per lb.                  | 12 1/2 %     |
| Salt in bottle or jar   | per lb.                  | 12 1/2 %     |
| " in bulk, including rock salt, not otherwise enumerated  | per cwt.                 | £ 0 2 0      |
| Sewing machines   | ad val.                  | 12 1/2 %     |
| Shingles  | per lb.                  | 12 1/2 %     |
| Shims   | per lb.                  | £ 0 0 1      |
| Soap, plain, hard or soft (including "Sunlight" and "Mouso")  | per lb.                  | £ 0 0 1      |
| Soap, toilet, fancy, perfumed, scented, and soap extracts, including "Lifebuoy" soap  | per lb.                  | 12 1/2 %     |
| Soda crystals   | per ton                  | £ 1 0 0      |
| Spices of all kinds, including aniseed, caraway seed, celery seed, cardamom seed, capsicums, cayenne, cassia, cinnamon, cummin seed, coriander, cloves, curry powder, fennel seed, mace, myrrorbas, pimento, tamaric, vanilla and similar articles  | per lb.                  | £ 0 0 1      |
| Spirits of all kinds imported into the Colony, the strength of which can be ascertained by Sykes' hydrometer, and is over proof   | per proof gall.          | £ 1 0 0      |
| Spirits of the strength which can be ascertained by Sykes' hydrometer, and is under proof   | per proof gall.          | £ 1 0 0      |
| Other spirits and spirituous compounds and scented waters the strength of which cannot be ascertained by Sykes' hydrometer  | per liquid gall.         | £ 1 0 0      |
| " Cue spirits. Reputed contents of two, three, four or more gallons shall be charged: Two gallons and under, as two gallons; over two and not exceeding three gallons, as three gallons; over three and not exceeding four gallons, as four gallons; and so on for any greater quantity contained in any case.  | per liquid gall.         | £ 1 0 0      |
| Sponges, not otherwise enumerated   | ad val.                  | 12 1/2 %     |
| Starch  | per lb.                  | £ 0 0 1      |
| Stationery, including the following, unless otherwise enumerated:—  | ad val.                  | 12 1/2 %     |
| " Almanacs; account books; advertising matter; almanacs; address: birthday books; charts and maps; cigarette paper; circulars; copy books; diaries; drawing books; manuscript books; handbills; billhead, invoice, and statement forms: printed or ruled paper; counter books; cheque and draft forms; tags; labels; blotting paper; sketch books; copying letter books; manifold papers; maps; plans or faint-lined ruled books; paper, writing, fancy, and other: envelopes; printed forms; posters; plans; programmes; postcards; printed window tickets; printed, lithographed, or embossed stationery; Christmas, New Year, birthday, and Easter cards; cards; card types; printers' blocks; and bank notes, unaltered | ad val.                  | 12 1/2 %     |
| Steel   | per lb.                  | 12 1/2 %     |
| Sugar   | per lb.                  | £ 0 0 0      |
| Sulphur   | ad val.                  | 12 1/2 %     |
| Tapestry  | per lb.                  | 12 1/2 %     |
| Tea   | per lb.                  | £ 0 0 1      |
| Tiles and slates  | per lb.                  | 12 1/2 %     |
| Timber, cut for cases, not exceeding 3 feet in length   | per lb.                  | 12 1/2 %     |
| Timber, dressed or undressed, not over 2in. wide, not otherwise enumerated  | ad val.                  | 12 1/2 %     |
| Timber, dressed or surfaced, over 2in. wide, not otherwise enumerated   | per 100 feet superficial | £ 0 2 6      |
| Timber, undressed, over 2in. wide, not otherwise enumerated   | per 100 feet superficial | £ 1 6        |
| The duty on timber to be computed on a thickness of 1in and to be in proportion for any greater thickness. Any thickness under 1in. to be reckoned as 1in.  | ad val.                  | 12 1/2 %     |
| Tin and tinware   | per lb.                  | 12 1/2 %     |
| Tobacco, manufactured   | per lb.                  | £ 0 3 0      |
| " unmanufactured  | per lb.                  | £ 0 1 1      |
| Turpentine  | per gall.                | £ 0 1 0      |
| Twine   | per lb.                  | £ 0 0 2      |
| Umbrellas, parasols and sunshades   | ad val.                  | 12 1/2 %     |
| Varnish, lacquer, japan, furniture and other liquid polishes  | per lb.                  | £ 0 2 0      |
| Vaseline or soft paraffin   | per lb.                  | £ 0 0 2      |
| Vernicell   | per lb.                  | £ 0 0 2      |
| Vinegar   | per gall.                | £ 0 0 1      |
| Wines:—   | per gall.                | £ 0 2 6      |
| " Bordeaux (claret) and hock, in bulk   | per gall.                | £ 0 2 6      |
| " Australian, New Zealand and South African, in bulk  | per gall.                | £ 0 2 6      |
| " Bordeaux (claret) and hock, in bottle, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities  | per lb.                  | £ 0 2 6      |
| " Australian, New Zealand and South African, in bottle, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities   | per lb.                  | £ 0 2 6      |
| " Other kinds, in bulk  | per lb.                  | £ 0 0 0      |
| " Other kinds, including Vermouth, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities  | per lb.                  | £ 0 0 0      |
| " Sparkling, for six reputed quarts, or twelve reputed pints, or twenty-four reputed half-pints, or smaller quantities  | per lb.                  | £ 0 12 0     |
| Wine fenculer   | per lb.                  | £ 0 12 0     |
| " rope  | per lb.                  | £ 0 12 0     |
| Woolenware, not otherwise enumerated  | ad val.                  | 12 1/2 %     |
| On all articles not specified in the Tariff, or not included in the free list   | ad val.                  | 12 1/2 %     |



parts thereof, imported by and for use of the Fiji title, and station; salt for manure; seeds for propagation or cultivation, including maize, beans, rice, or other grain, for planting purposes, subject to a declaration by the importer to the Customs authorities that the seeds are imported for propagation or cultivation; show-cards, postcards and cut samples, and other matter of no commercial value; stamps, postage, used and unused; uniforms imported by a public servant for his own use; vaccine lymph and other antitoxins; vegetables and green fruit not otherwise enumerated; articles imported at the request of the Governor in Council; the Pacific Cable Board and the Pacific Cable Company; and articles imported by the Western Pacific High Commission for official use.

| EXPORT DUTIES.  |                         | s. d. |
|-----------------|-------------------------|-------|
| Bananas         | per bundle              | 0 1   |
|                 | or per case             | 0 2   |
| Copra           | per ton or part thereof | 10 0  |
| Sugar           | " "                     | 10 0  |
| Tea (each cask) | " "                     | 10 0  |

In bottles, not otherwise mentioned, with the exception of oils imported solely for medicinal purposes.....ad val.

|  | £ | s  | d |
|--|---|----|---|
| Bordeaux (claret), Hock, Australian, New Zealand and South African, in bottle, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities ..... | 0 | 2  | 6 |
| Other kinds, in bulk .....   | 0 | 5  | 0 |
| Other kinds including Vermouth, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities ..   | 0 | 5  | 0 |
| Sparkling, for 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities .....   | 0 | 12 | 0 |

All articles imported into the Protectorate by religious bodies, to be used solely for the erection, equipment, maintenance or repair of any place of divine worship, or school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, business or other institution, shall be exempted from the payment of duty, provided so that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular article or articles in respect whereof the exemption aforesaid is claimed has or have been imported solely for the purposes and uses above mentioned.

| IMPORT DUTIES.                           |                 | S. d. |
|--|-----------------|-------|
| Beer, in wood.....                       | Per gal. liquid | 0 9   |
| Beer, in bottle.....                     | Per gal. liquid | 0 0   |
| Biscuits.....                            | Per lb.         | 0 1   |
| Candles.....                             | "               | 0 1   |
| Chafers.....                             | "               | 0 3   |
| Coffee.....                              | "               | 0 1   |
| Confectionery.....                       | "               | 0 1   |
| Fruits, dried.....                       | "               | 0 1   |
| Ham, jellies, and preserves.....         | "               | 0 1   |
| Molasses.....                            | Per cwt.        | 0 1   |
| Oil, kerosine, naphtha and gasoline..... | Per gal.        | 0 3   |

| The following is the tariff for imports:—  |                          | £ s. d. |
|--|--------------------------|---------|
| Beer, ale, porter .....  | Per gal.                 | 0 0 4   |
| Benzine or gasolene .....  | "                        | 0 0 4   |
| Caps (percussion) .....  | Per 100                  | 0 0 1   |
| Cigars and cigarettes .....  | Per lb.                  | 0 8 0   |
| Claret .....   | Per gal.                 | 0 1 0   |
| Dynamite caps & detonators .....   | Per 100                  | 0 4 0   |
| Dynaonite, lithofracteur .....   | Per lb.                  | 0 4 0   |
| Firearms .....   | 25 %                     | ad val. |
| Galvanized iron in bars, sheets, bundles or corrugated. Per ton  | 25 %                     | ad val. |
| Gasoline .....   | Per gal.                 | 0 0 3   |
| Kerosene, 150° test & over .....   | Per gal.                 | 0 0 3   |
| Kerosene under 150° test .....   | "                        | 0 1 6   |
| " for industrial purposes only .....   | "                        | 0 0 3   |
| Lead (shot and bullets) .....  | Per cwt.                 | 0 5 3   |
| Mixed spirits .....  | Per gal.                 | 0 1 6   |
| Opium (including all waste containing opium) .....   | Per lb.                  | 1 0 0   |
| Powder (sporting) .....  | "                        | 0 1 0   |
| Palings .....  | Per 1,000                | 0 2 0   |
| Shingles .....   | "                        | 0 2 0   |
| Spirits (on all kinds imported) the strength of which can be ascertained by Sykes' hydrometer to be over proof | Per proof gal.           | 0 1 0   |
| Spirits (as above which are under proof) .....   | Per liquid gal.          | 1 0 0   |
| Spirits (the strength of which cannot be ascertained by Sykes' hydrometer) .....                               | Per liquid gal.          | 0 1 6   |
| Timber, dressed .....  | Per 100 feet superficial | 0 1 6   |
| Timber, dressed or sawed .....   | "                        | 0 2 0   |
| Tobacco, manufactured .....  | Per lb.                  | 0 4 0   |
| Tobacco, unmanufactured .....  | "                        | 0 2 0   |
| Wax, trestas .....   | 25 %                     | ad val. |
| Wine, bulk or bottle .....   | Per gal.                 | 0 8 0   |
| Wine, sparkling .....  | "                        | 0 1 0   |
| All other articles .....   | 12½ %                    | ad val. |

Animals, anchors (black), biscuits (unsweetened), ballast  
ship's, pig and scrap iron), bêche de mer, books, periodicals

The articles undermentioned are liable to the following rates of duty:—

| Articles.                      | Rates of<br>Import Duty. |
|--------------------------------|--------------------------|
|                                | £ s. d.                  |
| ... .. kilo.                   | 0 3 0                    |
| ... used in lieu thereof ..... | 0 4 0                    |
| ... .. coil of 24ft.           | 0 0 10                   |
| ... ..                         | 100 % ad val.            |
| ... the like, and munition for |                          |
| ... ..                         | 10 % "                   |
| ... for same .....             | 10 % "                   |
| ... of every kind .....        | 100 % "                  |
| ... and records thereof .....  | 10 % "                   |
| ... ..                         | 10 % "                   |
| ... ..                         | 10 % "                   |
| ... .. per 100 kilos.          | 12 0 0                   |
| ... ..                         | 4 3 2                    |
| ... ..                         | 32 0 0                   |
| ... ..                         | 32 0 0                   |
| ... ..                         | 16 0 0                   |
| ... exempt from the payment of |                          |
| ... ..                         | 10 % ad val.             |

(printed), bolts, plates, coils, copper sheathing, chain cables (black) over  $\frac{1}{2}$  of an inch in diameter, casks for whale oil, coal, coke, copper rolls, flour, feed, fruit cases and shooks, ice, garden seeds, gunno, bones, hides, lead for lining tea chests, iron tools including saws, axes, and knives for breeding purposes, living oysters, luggage (personal and machinery), agricultural, mining, sawing, steam engines and boilers, meat (preserved and salt), manures, metals (old), metal (yellow for sheathing), masting for ship's equipment, mats for sugar, meat for salting, iron or pressed tin by cold, oil, oil barrels, stones, pitch, plants, powder (blasting), shell (turtle and pearl), skins, slating (for roofing), South Sea Islands produce, tar, water pipes, outside packages, sulphur, tin (cut) for water pipes, plates, vessels and vessels, various iron exports, bags, rice, pepper, salt, salt petre, sugar, mustard.

|                              | £  | s. | d. |
|------------------------------|----|----|----|
| Copra .....                  | 0  | 15 | 0  |
| Mares .....                  | 2  | 0  | 0  |
| Stallions and geldings ..... | 1  | 0  | 0  |
| Pigs (male and female) ..... | 0  | 10 | 0  |
| Silver or gold coin .....    | 21 | 7  | 2  |

|  |    |   |   |
|--|----|---|---|
| Vessels of 60 tons register and under .....    | 5  | 0 | 0 |
| Vessels exceeding 60 tons register.....Per ton | 0  | 0 | 4 |
| Pilotage on any vessel not to exceed .....     | 50 | 0 | 0 |

For every vessel in ballast and vessels carrying copra only,  
 whose cargo does not amount to half their registered tonnage;  
 if over 200 tons half the above rates shall be charged.

|  |   |   |   |
|--|---|---|---|
| Vessels from any port beyond the kingdom, per registered ton (inwards only)..... | 0 | 0 | 3 |
|--|---|---|---|

Steam vessels under contracts with His Majesty's Government, vessels put back in distress, vessels holding coasting licences, and sailing vessels shown to the satisfaction of the commissioner of customs to have put in for orders only.

Proclamation of December 4, 1914, made by His Britannic Majesty's High Commissioner for the New Hebrides and the High Commissioner for France for the New Hebrides, in accordance with the terms of the Anglo-French Convention of the 20th October, 1906, relative to the rates of duty leviable on goods imported into the New Hebrides Condominium.

| Articles.   |                           | Rate of Import Duty. |
|---|---------------------------|----------------------|
|   |                           | £ s. d.              |
| Ales, beer, and porter  | doz. quarts               | 0 0 11½              |
| " " "   | doz. pints                | 0 0 11½              |
| " " "   | doz. half-pints           | 0 0 3                |
| Spirits of all kinds, the strength of which cannot be ascertained by Sykes' hydrometer, whether over or under proof | per proof or liquid gall, | 0 10 10              |
| Spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer                  | 20 % ad val.              | 0 0 0½               |
| Red or white wine (or liqueur)  | litre                     | 0 0 10               |
| Other wines, in bulk  | "                         | 0 0 10               |
| " " bottles   | doz. quarts               | 0 0 10               |
| " " "   | pints                     | 0 0 10               |
| Kerosene  | case of 36 litres         | 0 0 6                |
| Toluene   | " " kilo.                 | 0 0 11½              |

† Importation prohibited except by special permission of the Resident Commissioners.

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|   | Article.          | Rate<br>Dut<br>s. |
|---|-------------------|-------------------|
| Bulls, cows, calves, heifers and oxen                                   | head              | 1                 |
| Bicycles (with wheels of not less than 18 inches in diameter) each      | do.               | 5                 |
| Bananas (from May to December)  | 100 lbs.          | 0                 |
| Brass, middlebros or pollard and glass meal                             | per ton           | 2                 |
| Corn  | 100 lbs.          | 0                 |
| Corn meal   | 100 lbs.          | 0                 |
| Mixed grains, whole or cracked  | "                 | 0                 |
| Wheat   | "                 | 0                 |
| Hay   | "                 | 0                 |
| Crocodile oil   | gall.             | 0                 |
| Oil   | barrel of 32 lbs. | 0                 |
| Oilmeal or luscad meal  | 100 lbs.          | 0                 |
| Eggs  | doz.              | 0                 |
| Horses  | head              | 20                |
| Potatoes, sweet (during January, February and September to              | per 100 lbs.      | 2                 |
| Bulbs of the <i>Ulmus longidurum</i> and harrissii type                 | per 1000          | 20                |
| Turnips, from January to August and December                            | 100 lbs.          | 5                 |
| Water melons  | each              | 1                 |
| Beef—   |                   |                   |
| The carcass (consisting of two hind quarters and two fore               | each              | 10                |
| quarters)   | ad val.           | 10                |
| Any portion of a carcass  | each              | 10                |
| Mutton—The carcass  | each              | 10                |
| Any portion of a carcass  | ad val.           | 10                |
| Sheep   | ad val.           | 10                |
| Massage cream, and face lotions   | ad val.           | 20                |
| Patent or proprietary medicinal preparations, of a curative or remedial | ad val.           | 20                |
| nature, and not included in the pharmacopoeias of Great                 |                   |                   |
| Britain or the United States  | ad val.           | 20                |
| Toilet creams and face powders  | ad val.           | 20                |
| On all other goods, except such as are mentioned in the foregoing       |                   |                   |
| table of exemptions, and such other goods (of any kind) as are exempt   | ad val.           | 20                |



|   |                        |              |
|---|------------------------|--------------|
| Coffee  |                        | Dbl. c.      |
| Cutlery   | per lb.                | 0 02         |
| Dyes and chemicals  | .....                  | 10½ ad val.  |
| Earthenware, crockery and porcelain   | .....                  | 10½ ad val.  |
| Furs, Gasi, Tatan, &c., old   | each                   | 6 00         |
| " " others, new, imitations of above  | " "                    | 0 50         |
| Fireworks, including squibs, and crackers   | .....                  | 25½ ad val.  |
| Flour   | per ordinary bag       | 0 26         |
| Furniture   | .....                  | 10½ ad val.  |
| Glassware, unless otherwise specially taxed   | .....                  | 6 00         |
| Haberdashery, including all ready-made cloth stuffs   | .....                  | 15½ ad val.  |
| Hats, boots and shoes, caps or bonnets, artificial flowers,<br>feathers and umbrellas, looking glasses, combs and lacquered<br>ware | .....                  | 10½ ad val.  |
| Jewellery, watches, chains, rings, clocks, ornaments, gold and<br>silver (not coin)   | .....                  | 10½ ad val.  |
| Lamps and lanterns, European, Chinese and Japanese lanterns,<br>fans, candles, joss sticks, and papers                              | .....                  | 10½ ad val.  |
| Leather—papers, cards, or imitations thereof, unless other-<br>wise specially taxed   | .....                  | 5 00 ad val. |
| Machinery worked by steam or water power  | .....                  | 10½ ad val.  |
| Machines, labour saving, and not worked by steam power  | .....                  | 10½ ad val.  |
| Matches or lights   | per packet of 10 boxes | 0 04         |
| Musical Instruments—guitars, gramophones, &c.   | .....                  | 10½ ad val.  |
| Metals, manufactured  | .....                  | 10½ ad val.  |
| " unmanufactured  | .....                  | 8½ ad val.   |

|   | Dol. c.                  | EXPORT DUTIES.  | Dol. c.                        |
|---|--------------------------|---|--------------------------------|
| Oil, kerosene . . . . .   | per case of 65 lbs. 0 40 | Agricultural produce, not otherwise specified . . . . . | 21% ad val                     |
| " other, used for burning . . . . .   | " per 100 lbs. 0 30      | Armado skins . . . . .                                  | 10% ad val                     |
| " coconut, kachang, or bean oil . . . . .   | " per kati 0 02          | Bees wax . . . . .                                      | per picul 4 50                 |
| Paints and paint oils . . . . .   | 10% ad val               | Birds' nests:—  |                                |
| Perfumery, essence and soaps . . . . .  | 10% ad val               | White and red, Nos. 1, 2 and 3 . . . . .                | per kati 1 00                  |
| Personal effects, other than enumerated on free list, dutiable according to classification.   |                          | Black, Nos. 1, 2 and 3 . . . . .                        | " 0 15                         |
| Pieted ware . . . . .   | 10% ad val               | Silam, white, Nos. 1, 2 and 3 . . . . .                 | " 2 00                         |
| Provisions, not otherwise specified . . . . .   | 5% ad val                | " black, Nos. 1, 2 and 3 . . . . .                      | " 0 20                         |
| Railways, telegraph and tramway materials and rolling stock . . . . .   | 10% ad val               | Bhechan (a kind of fish) . . . . .                      | per picul 0 50                 |
| Rice (suspended until further notice).  |                          | Camphor . . . . .                                       | per kati 5 00                  |
| Salt . . . . .  | per picul 0 40           | inferior quality according to classification by Super-  |                                |
| Salt fish . . . . .   | " 0 25                   | intendent of Customs . . . . .                          | per kati 1 to 4 00             |
| Silk stuffs . . . . .   | 15% ad val               | Charcoal . . . . .                                      | 10% ad val                     |
| Stationery for printing and writing; and all kinds of books other than on free list . . . . .   | 5% ad val                | Cocconuts . . . . .                                     | per hundred 0 15               |
| Sugar: Raw or brown, very coarse brown and treacle . . . . .  | 0 01                     | Cupira . . . . .  | 21% ad val                     |
| Manufactured or refined, white, brown, or other . . . . .   | 0 02                     | Cutch, as may be arranged under agreement.              |                                |
| Sweets and confectionery, including any mixture of flour and sugar . . . . .  | 10% ad val               | Damar batu . . . . .                                    | per picul 0 10                 |
| Talcum water . . . . .  | 0 50                     | Other varieties . . . . .                               | " 0 50                         |
| Tea . . . . .   | per lb. 0 03             | Dried prawns . . . . .                                  | 10% ad val                     |
| Tea stick . . . . .   | 0 01                     | Firewood . . . . .                                      | 10% ad val                     |
| Timber, manufactured or unmanufactured . . . . .  | 10% ad val               | Gatta-percha, red . . . . .                             | 10% ad val                     |
| Tobacco:—   |                          | " white . . . . .                                       | 10% ad val                     |
| Chinese tobacco, per case of 140 packages of 8 tahils . . . . .   | 14 00                    | Hides and horns . . . . .                               | 10% ad val                     |
| " per case of 200 packages of 4 tahils . . . . .  | 15 00                    | Indian rubber (other than cultivated rubber) . . . . .  | 10% ad val                     |
| " less than a case . . . . .  | 0 20                     | Jars, old . . . . .                                     | per kati 0 50                  |
| European, American, or Philippine, or other tobacco not classified . . . . .  | 0 80                     | Jars, old . . . . .                                     | each 5 00                      |
| Java, Sumatra, Palembang, or other native . . . . .   | 0 70                     | Jungle produce, not otherwise specified . . . . .       | 10% ad val                     |
| " Java, European, American, Philippine or Indian . . . . .  | 0 80                     | Kima . . . . .  | 10% ad val                     |
| " cigarettes . . . . .  | 0 80                     | Livestock:—   |                                |
| Pipes and smokers' articles, cigarette papers, &c . . . . .   | 10% ad val               | Male cattle . . . . .                                   | per head 5 00                  |
| Articles . . . . .  | 10% ad val               | Pigs . . . . .  | " 1 00                         |
| Vessels . . . . .   | 10% ad val               | " . . . . .   | " 0 50                         |
| Wines . . . . .   | 10% ad val               | Orang Utans . . . . .                                   | " 5 00                         |
| On all spirituous liquors . . . . .   | per gal. 2 40            | Oysters, dried . . . . .                                | 10% ad val                     |
| On all sparkling wines . . . . .  | 2 00                     | Padi . . . . .  | per mandan of 10 gantangs 0 10 |
| On all still wines . . . . .  | 1 00                     | Pearl shells:—  |                                |
| On all other fermented or distilled liquors, except arrack and samsoo intended for use as a beverage and containing more than 2 per cent. of pure alcohol by weight . . . . . | 0 21                     | White . . . . .   | 10% ad val                     |
| On goods or other articles chiefly composed of manufactured timber or manufactured metal, unless otherwise specially taxed . . . . .  | 10% ad val               | Black . . . . .   | 10% ad val                     |
| On any other article or goods imported, not referred to or described herein, and not entered in the free list . . . . .   | 5% ad val                | Pearls . . . . .  | 10% ad val                     |

## FREE LIST.

The following may be imported free of import duty:—  
Bandages, list, and cotton wool for medical purposes only, medicines, pictures, cotton waste, disinfectants, insecticides, literary publications, candles, rope and cordage, castor oil, corn wax, soap, twine and string, Straits Settlements dollars and subsidiary silver coin.  
School books or educational materials imported by, and for the use of, schools approved by the Government.

Materials or accessories required solely for the use of churches.  
Bread, crushed flour, and oilcake; coin and notes subject to restrictions below; domestic animals; horses and ponies; cattle, sheep and goats; wine and poultry; machinery of all kinds for the purpose of ship building only; metals, raw and manufactured, for the purposes of ship building only; seeds and plants for agricultural purposes, also prepared manures; all goods, not being contraband, for export through bond to other countries or other districts in North Borneo; fire brad pumps, for the importers' own use; fire extinguishers or materials for extinguishing fire; liquors, tobacco, cigars and cigarettes for the Governor and officers and men of the British Army and Navy serving on full pay in the State; cards and implements for the use of the farm, imported by the owner, pawn, gambling or spirit farmer; tobacco in quantities of less than 1 lb., and cigars and cigarettes in quantities of less than 100 brought by one person for bona fide personal use; postage stamps, coin, bullion and notes for the State Government; personal effects, such as used wearing apparel, books, music, toilet requisites, bed and table linen, kitchen utensils, tools, cutlery, crockery, plate and jewellery brought by any one person for personal use (other personal effects are dutiable according to classification in the tariff); official supplies sent by U.S. Government for use of U.S. Consul; travelling shows, such as theatrical, cinematograph, circus and other similar equipments, imported temporarily for public entertainment; all amusements imported by the B.N.B. Rifle Association or affiliated clubs for use only under the rules of the Association.

## LABUAN

MONEY.—1 Dollar (100 cents).

WEIGHTS AND MEASURES.—1 picul = 133½ lbs. av.; 1 kati = 1½ lb. av.; 1 tahil and 1 basin = ¼ kati = 1¼ oz. av.; gantang = gallon; Mexican and British dollars are current in Labuan.

## DUTIES ON IMPORTS.

|                           | Dol. c.                   | Tobacco:—                                  | Dol. c.              |
|---------------------------|---------------------------|--|----------------------|
| Beer and porter . . . . . | per doz. gals. 0 50       | European, American or Philippine . . . . . | per lb. 0 80         |
| " . . . . .               | " 0 25                    | Native tobacco . . . . .                   | " 0 80               |
| " in casks . . . . .      | per gallon 0 25           | Chinese . . . . .                          | per kati 0 40        |
| Gin . . . . .             | per case of 15 fasks 7 50 | Wines:—                                    | " 0 10               |
| Liqueurs . . . . .        | per doz. quarte 4 00      | Sparkling . . . . .                        | per doz. quarte 4 00 |
| Spirit . . . . .          | " 3 00                    | Still . . . . .                            | " 2 00               |
| " in casks . . . . .      | per gallon 1 50           | if in casks . . . . .                      | per gallon 1 00      |

EXPORTS.  
FREE LIST.

Coffee; cultivated rubber; fruit and vegetables; gambier and pepper, salt fish. All goods, not being contraband, the produce of other countries, imported for export through bond to other countries, or other districts in North Borneo.

Prohibited imports.—Foreign dollars which are not legal tender, foreign copper or nickel coin; any objects of an indecent or obscene character.

Prohibited exports.—Straits dollars (except to Singapore), mares, female cattle and tengah bark.

## SARAWAK

MONEY.—1 Dollar (100 cents).

WEIGHTS AND MEASURES.—A picul = 133½ lbs.; a kati = 1½ lbs.; a cayan = 40 piculs (5,333½ lbs.); a cayan of salt = 60 piculs (8,000 lbs.); a gari = ½ of a catty (1½ lbs.); British and Mexican dollars are current in Sarawak.

RATES OF DUTY leviable on Articles imported into the Territory of Sarawak direct from a foreign port.

|   | Dol. c. |
|---|---------|
| Beer, cider &c. .... per dozen quarts                           | 0 25    |
| Guns and other fire-arms .. per barrel                          | 2 00    |
| Jar Gaud .. per case of two tins                                | 5 00    |
| Kerosene oil .. per case of two tins                            | 0 12    |
| Salt .. per cayan   | 25 00   |
| Spirits, liquors and cordials:—                                 |         |
| Brandy, whiskey, rum, and other spirituous liquors              |         |
| Prody, whiskey, rum, and other spirituous liquors (inferior)*   | 1 00    |
| " .. per doz. quarts  | 1 00    |
| Cherry cordial .. per 2 doz. cays                               | 0 30    |
| Geneva (in stone bottles) .. per doz. botts. (large)            | 2 00    |
| " .. (small)  | 1 00    |
| Gin, "Old Time and dce." .. per doz. quarts                     | 1 00    |
| A. V. H., &c. (in square black botts.) .. per case of 15 botts. | 6 00    |
| Liquors of all kinds .. per doz. quarts                         | 1 00    |
| Ginger wine .. per doz. quarts                                  | 0 25    |
| Tobacco (Chinese) .. per case of 140 bundles                    | 9 00    |
| " .. (Java) .. per basket                                       | 4 00    |
| Palm-bang and other kinds .. per picul                          | 20 00   |
| " .. in tins, cigarettes and cigars .. per lb.                  | 0 16    |
| " .. (Bau) for agricultural purposes .. per picul               | 10 00   |
| Wine: Champagne, and all sparkling wines .. per doz. quarts     | 1 00    |
| Marsala, Madeira, port, sherry, claret, hock, &c. ..            | 0 50    |
| All other duties  | Free.   |

IMPORT DUTIES IN FORCE AT "OUT-STATIONS."†

|   |       |
|---|-------|
| Brass guns, Lohals .. per picul         | 4 00  |
| Brassware, brass wire, &c. ....         | Free. |
| Brassware and copper sheathing (old) .. |       |
| Iron and steel ..                       |       |

† Firearms can only be imported when a written permission is obtained from H. H. The Rajah or the officer administering the Government.

‡ Tins must be enclosed in cases. The equivalent to be paid if imported in casks or drums.

\* By "inferior spirits" is meant brandy retailed at less than 10 dols., and whiskey at less than 8 dols. per doz. quarts.

† It is stated by the Sarawak government that the "Out-stations" are the chief towns of the various districts or sub-districts of Sarawak, and receive most of their foreign imports, duty paid, from Kuching, the capital. Those foreign dutiable imports landed in the first instance at an "Out-station" pay the ordinary foreign import tariff. The above specified duties are levied when any of the articles named are imported into an "Out-station" from Kuching, from another "Out-station" or from another port, but such duties are not leviable in Kuching.

|                              |      |
|------------------------------|------|
| Jars, Tajuos (new) .. each   | 5 00 |
| " .. under 10 dols. value .. | 1 00 |
| Salt Nipa .. per 100 garris  | 0 18 |

## EXPORT DUTIES.

|  |            |
|--|------------|
| Bees' wax .. per picul                                     | 4 00       |
| Blot's wax .. per kati                                     | 2 00       |
| " .. black (from Niah) ..                                  | 0 10       |
| " .. (all other kinds) ..                                  | 0 25       |
| Campbor ..   | 3 50       |
| Canes—Malacca, &c. ....                                    | 1,000 2 00 |
| Danar—Mat Kuching (white) .. picul                         | 1 20       |
| " .. Dagang ..   | 1 00       |
| " .. Darat or Laut ..                                      | 0 15       |
| Fish—Malang and Becong ..                                  | 1 00       |
| " .. Trubok, &c. .... ad val.                              | 10%        |
| " .. Mawa No. 1 .. per kati                                | 0 20       |
| " .. No. 2 ..  | 0 15       |
| " .. No. 3 ..  | 0 10       |
| " .. Fime .. picul   | 3 50       |
| " .. Dried prawns (Sesar) ..                               | 1 00       |
| " .. Fish roe .. ad val.                                   | 10%        |
| " .. Blachan ..  | 1 00       |
| " .. Outta—Jelutong .. per picul                           | 0 40       |
| " .. Jangkar ..  | 1 50       |
| " .. All other kinds ..                                    | 8 00       |
| India rubber ..  | 10 00      |
| Kult Tengar .. cayan                                       | 1 20       |
| Padi .. ad val.  | 10%        |
| Pigs .. per head   | 1 00       |
| Rattans—Soga, Siang, &c. .... per picul                    | 0 60       |
| " .. Temol, Blah, &c. ....                                 | 0 35       |
| " .. Telam ..  | 0 20       |
| Sago—raw .. cayan  | 4 00       |
| " .. manufacture flour .. ad val.                          | 2½%        |
| " .. pearl ..  | 10%        |
| Sugar—Nipa ..  | 10%        |
| Timber, billan and other .. per ton (40 cu. ft.)           | 2 00       |
| Vegetable fallow or oil .. per picul                       | 1 00       |
| " .. nuts (Nilep nuts) ..                                  | 0 80       |
| " .. Kadjangs, Nibonga, bamboo and other jungle produce .. | 10%        |
| Cultivated produce, &c.—                                   |            |
| " .. Gambier .. per picul                                  | 0 12       |
| " .. Pepper—black ..                                       | 0 10       |
| " .. white ..  | 0 85       |
| " .. Pinangs ..  | 1 75       |
| " .. Pinangs ..  | 0 10       |
| " .. Tapioca—raw .. ad val.                                | 2½%        |
| " .. Manufactured ..                                       | 1 25%      |
| " .. Kulaah and Banban mats ..                             | 5%         |

## BRUNEI

MONEY.—1 dollar (100 cents).

WEIGHTS AND MEASURES.—A picul = 133½ lbs.; a kati = 1½ lbs.; a cayan = 40 piculs (5,333½ lbs.); a cayan of salt = 60 piculs (8,000 lbs.); a gari = ½ of a catty (1½ lbs.).

RATES OF DUTY leviable on various goods imported into and exported from the State of Brunei, in force June 1, 1917:—

| IMPORTS.  | Articles. | Rates of Duty, Dols. cts. |
|---|-----------|---------------------------|
| Armed waters .. per case of 6 dozen   |           | 0 72                      |
| Arms and ammunition (if permit previously obtained) ..  |           |                           |
| Rifles and guns .. each   |           | 5 00                      |
| Pistols and revolvers ..  |           | 5 00                      |
| Cartridges, loaded or empty .. per 100  |           | 1 00                      |
| Beads, buttons, toys and unclassified ..  |           | 10% ad val.               |
| Brass and brassware .. per catty  |           | 5% ad val.                |
| Boldding (house) materials of all kinds, including door fittings ..   |           | 5% ad val.                |
| Candles ..  |           | 5%                        |
| Chemicals, except for use in agriculture ..   |           | 10%                       |
| " .. for use in agriculture ..  |           | 5%                        |
| Cloth-bunting, flax, grass, hair or fibre or any mixture thereof ..   |           | 10%                       |
| Cocoon oil ..   |           | 5%                        |
| Copper and copperware ..  |           | 5%                        |
| Cornlage and rope ..  |           | 10%                       |
| Cutlery, domestic ..  |           | 10%                       |
| Crockery and earthenware ..   |           | 10%                       |
| Explosives, gunpowder, dynamite, nitrates, crackers &c. (if permit previously obtained) ..                                      |           | 25%                       |
| Fancy goods, including watches, clocks, cameras, jewellery and sporting goods ..  |           | 10%                       |
| Furniture ..  |           | 5%                        |
| Glassware ..  |           | 5%                        |
| Gambier ..  |           | 10%                       |
| Grooved nuts ..   |           | 5%                        |
| Haberdashery—ready-made clothing, boots, shoes, hats, etc., umbrellas, looking-glasses and combs ..                             |           | 10%                       |
| Exemption.—Articles of clothing not exceeding 5 dols. in value imported by the owner thereof as part of his personal luggage .. |           |                           |

| Articles.  | Rates of Duty, Dols. cts. |
|--|---------------------------|
| Iron and ironware, including agricultural implements ..                    | 5% ad val.                |
| Lamps and lanterns ..  | 5%                        |
| Lead ..  | 10%                       |
| Leather goods ..   | 5%                        |
| Machines, labour-saving and not worked by steam power ..                   | 10%                       |
| Matches .. per tin of 144 packages   | 1 00                      |
| Oils, not otherwise specified ..   | 10% ad val.               |
| Paint and painting materials ..  | 10%                       |
| Petroleum .. per tin   | 4 16                      |
| Sacks .. each  | 0 01                      |
| Silk stuffs ..   | 10% ad val.               |
| Spices, including curry stuffs .. per catty                                | 0 02½                     |
| Sugar, manufactured, including all sweet stuffs ..                         | 0 02                      |
| Spirituous liquors:—   |                           |
| If containing 70% alcohol or more .. per gall.                             | 3 60                      |
| If containing more than 20% alcohol but less than 70% alcohol .. per gall. | 2 40                      |
| Sparkling wines ..   | 1 50                      |
| Still wines ..   | 1 00                      |
| Liquors containing less than 20 per cent. alcohol ..                       | 0 24                      |
| Some .. per head   | 2 00                      |
| Tea .. per catty   | 0 05                      |
| Telescopes, surveying and optical instruments ..                           | 10% ad val.               |
| Timber, except house building material ..                                  | 10%                       |
| Tinned or preserved provisions of all kinds ..                             | 5%                        |

Exemptions.—Tinned biscuits; tinned milk of the following brands: Milkmaid, Nettle's, and Sledge.

|  |       |
|--|-------|
| Tobacco, Chinese .. per case of 140 packages of 8 talin each | 9 00  |
| " .. " .. 200 ..   | 10 00 |
| " .. less than 200 ..  | 0 10  |
| " .. Samatra, Palembang, or other native .. per picul        | 20 00 |
| " .. Waste, for agricultural purposes ..                     | 10 00 |
| " .. Cigars and cigarettes imported in tins .. per lb.       | 0 10  |



|                                   | EXPORTS. | Rates of Duty. |      | Rates of Duty. |
|-----------------------------------|----------|----------------|------|----------------|
|                                   |          | Dols.          | cts. | Dols. cts.     |
| Attaap .....                      | per 100  | 10             | 0 08 | 2 1/2 ad val.  |
| Birds' nests .....                | per head | 10             | 0 00 | 5 1/2 ..       |
| Cattle .....                      | per head | 10             | 0 00 | 10 1/2 ..      |
| Coals, as provided in Agreements. |          |                |      |                |
| Cutch, .....                      |          | 5              | 0 00 | 0 10           |
| Gambier, .....                    |          | 10             | 0 00 | 0 10           |
| Guano .....                       |          | 10             | 0 00 | 2 1/2 ad val.  |
| Hides and horns .....             |          | 10             | 0 00 | 1 00           |
| Jungle produce .....              |          | 10             | 0 00 | 2 1/2 ad val.  |
| Kajangs:—                         |          |                |      |                |
| Large .....                       | per 100  | 0              | 80   | 25 %           |
| Medium .....                      |          | 0              | 60   | As in case of  |
| Small .....                       |          | 0              | 45   | importa.       |

## BRITISH GUIANA

## MONEY, WEIGHTS AND MEASURES.

1 dollar (100 cents).

Weights and Measures same as Great Britain.

ORDINANCE NO. 8 OF 1913.

## AN ORDINANCE TO FIX A TARIFF OF DUTIES ON GOODS IMPORTED INTO THIS COLONY. (27TH MARCH, 1914.)

This Ordinance gives effect to the Reciprocal Agreement between Canada and certain West Indian Colonies and accords preferential treatment to various articles—the growth, produce or manufacture of the United Kingdom, Canada or Newfoundland—under certain prescribed conditions, on importation into the Colony.

The Ordinance further provides, *inter alia*, that—

(a) The rates of Customs duties set forth in column 1 "British Preferential Tariff" of the First and Second Schedules shall apply to goods, the produce or manufacture of the United Kingdom, Canada, Newfoundland and all British Possessions which are parties to the Canada-West Indies Convention or which may become parties thereto, when imported direct from the United Kingdom, Canada, Newfoundland, and any such British Possessions as aforesaid.

(b) The rates of Customs duties set forth in column 2 "General Tariff" shall apply to goods not entitled to admission under the British Preferential Tariff.

Provided that gold bullion, balata, rubber and other substances of a like nature, including gold bullion, balata, rubber and other substances of a like nature in transit imported or brought from Venezuela, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed by the Crown Lands Regulations and the Mining Regulations, 1905, upon gold bullion, balata, rubber and other substances of a like nature being Colony produce.

The goods, wares and merchandise enumerated in the Third Schedule, which shall be imported into the Colony, shall be exempt from the payment of duty.

Regulations are also prescribed, as heretofore, regarding the mode of ascertaining *ad valorem* duties, assessment of values in foreign coinage, articles imported in bags, &c., composite goods, classification of liquors, warehousing of explosives, drawbacks, refunds, and exemption from duty of goods imported for temporary use only.

The amended Regulations, which may be approved by the Governor and Court of Policy on the 15th August, 1913, prescribe that all goods entitled to preference shall be accompanied by a certificate of origin in one of the forms prescribed.

Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative. Certificates of origin for goods not consigned direct, in order to be valid, must be attested to in British countries before a Collector, or other principal Officer of Customs, Notary Public, or other official authorised to administer oaths, and to other countries before a British Consul; and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate will be valid after the expiry of six months from the date of issue.

THE FIRST SCHEDULE.  
TABLE OF SPECIFIC DUTIES.

| Articles.   | Rates of Duty.               |                 |
|---|------------------------------|-----------------|
|   | British Preferential Tariff. | General Tariff. |
| 1 Aerated and mineral waters  | Dols. cts.                   | Dols. cts.      |
| (a) Per dozen bottles .....   | 0 16                         | 0 16            |
| (b) Per dozen splits .....  | 0 08                         | 0 08            |
| 2 Animals, living—  |                              |                 |
| (a) Oxen, bulls and cows, with or without calves .....  | 4 00                         | 5 00            |
| (b) Dogs .....  | 5 00                         | 5 00            |
| (c) Donkeys .....   | 1 00                         | 1 00            |
| (d) Horses .....  | 8 00                         | 10 00           |
| (e) Mules .....   | 10 00                        | 10 00           |
| (f) Sheep .....   | 0 80                         | 1 00            |
| (g) Swine .....   | 0 80                         | 1 00            |
| 3 Arms, ammunition and explosives—  |                              |                 |
| (a) Arms:   |                              |                 |
| Guns, muzzle loading .....  | 1 00                         | 1 00            |
| Pistols and revolvers .....   | 5 00                         | 5 00            |
| (b) Ammunition:   |                              |                 |
| Cartridges, loaded .....  | 40 %                         | 60 %            |
| unloaded .....  | 40 %                         | 60 %            |
| Percussion caps .....   | 0 04                         | 0 04            |
| Shot .....  | 0 02                         | 0 02            |
| (c) Explosives:   |                              |                 |
| Dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75 % of nitro-glycerine, blasting gelatine, gelatine dynamite or gelignite, gun cotton, and all other explosives admitted by the Com- |                              |                 |

|   |                        |
|---|------------------------|
| Mineral oil, as provided in Agreements.   | 2 1/2 ad val.          |
| Rubber and other cultivated rubbers ..... | 5 1/2 ..               |
| Pepper .....                              | 10 1/2 ..              |
| Sago:—                                    |                        |
| Trunks .....                              | 10 1/2 ..              |
| Raw .....                                 | per bayong             |
| Flour .....                               | per picul              |
| Sugar .....                               | 2 1/2 ad val.          |
| Swine .....                               | per head               |
| Tapioca .....                             | 2 1/2 ad val.          |
| Tobacco:—                                 |                        |
| Locally grown .....                       | 25 %                   |
| Other kinds .....                         | As in case of importa. |

| Articles.  | Rates of Duty.               |                 |
|--|------------------------------|-----------------|
|  | British Preferential Tariff. | General Tariff. |
| Dols. cts.   | Dols. cts.                   | Dols. cts.      |
| troller of Customs as explosives for blasting purposes .....   | 0 04                         | 0 04            |
| Gunpowder, blackrock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes .....   | 0 01                         | 0 01            |
| Gunpowder and all other explosives other than fireworks, not admitted by the Comptroller of Customs as explosives for blasting purposes .....  | 0 20                         | 0 20            |
| 4 Bags and sacks—  |                              |                 |
| Empty, and not of paper, canvas or cotton .....  | 0 15                         | 0 15            |
| 5 Beer and ale—  |                              |                 |
| (a) In bulk .....  | 0 20                         | 0 20            |
| (b) In bottle .....  | 0 22                         | 0 22            |
| 6 Biscuits and cakes—  |                              |                 |
| (a) Unsweetened, and in barrels .....  | 0 40                         | 0 50            |
| (b) .....  | 0 60                         | 0 75            |
| (c) All other kinds .....  | 5 00                         | 6 25            |
| 7 Bricks .....   | 2 00                         | 2 00            |
| 8 Buckets and pails of metal .....   | 0 50                         | 0 50            |
| 9 Butter and butter substitutes—   |                              |                 |
| (a) Butter .....   | 1 60                         | 2 00            |
| (b) .....  | 1 00                         | 1 00            |
| 10 Candles .....   |                              |                 |
| (a) Tallow .....   | 0 01                         | 0 01            |
| (b) All other kinds .....  | 0 05                         | 0 05            |
| 11 Cards—  |                              |                 |
| Playing—per pack not exceeding 53 cards ..   | 0 16                         | 0 16            |
| 12 Cattle, and other animal foods—   |                              |                 |
| Oliveoil and tallow .....  | 0 10                         | 0 12 1/2        |
| 13 Cement—per barrel not exceeding 400 lbs.  | 0 20                         | 0 25            |
| NOTE.—All cement imported into the Colony and certified by the Chairman of the Canals Polder Authority for use in the construction of the combined drainage sluice and road bridge to be erected at the mouth of No. 2 Canal in the Canals Polder shall be exempt from payment of import duty. |                              |                 |
| 14 Cheese .....  | 1 60                         | 2 00            |
| 15 Chemicals—  |                              |                 |
| (a) Acetic acid—   |                              |                 |
| (I.) Containing 66 % and upwards of the real acid .....  | 0 12                         | 0 12            |
| (II.) Containing less than 66 % and more than 10 % of the real acid .....  | 0 60                         | 0 60            |
| (III.) Vinegar, and substitutes for vinegar, containing less than 10 % of the real acid .....  | 0 10                         | 0 10            |
| (b) Brimstone and sulphur .....  | 0 01                         | 0 01            |
| (c) Calcium carbide .....  | 0 80                         | 1 00            |
| 16 Chlor and perly—  |                              |                 |
| (a) In bulk .....  | 0 16                         | 0 16            |
| (b) In bottle .....  | 0 20                         | 0 30            |
| 17 Coal, coke, &c.—  |                              |                 |
| (a) Coal, bituminous .....   | 0 40                         | 0 60            |
| (b) .....  | 0 60                         | 0 60            |
| (c) Patent fuel and coke .....   | 0 60                         | 0 50            |
| 18 Cocoa—  |                              |                 |
| (a) Including chocolate prepared otherwise than as confectionery .....   | 0 06                         | 0 06            |
| (b) Raw, and imitations and substitutes thereof .....  | 0 06                         | 0 08            |
| 19 Coffee—   |                              |                 |
| (a) Raw .....  | 0 08                         | 0 08            |
| (b) Roasted, and all imitations of and substitutes for it, including chicory, dandelion, and taraxacum (excepting essence of coffee in liquid form) per lb.  | 0 06                         | 0 08            |
| 20 Confectionery .....   | 0 60                         | 0 80            |
| 21 Coriander .....   | 1 00                         | 1 25            |
| 22 Cork manufacture .....  | 0 10                         | 0 10            |
| 23 Fireworks, in the opinion of the Comptroller of Customs are manufactured with a view to produce a pyrotechnic effect .....  | 1 00                         | 1 00            |
| 24 Fish—   |                              |                 |
| (a) Tinned, or canned, or preserved in jars or bottles .....   | 1 60                         | 2 00            |
| (b) Smoked or dried .....  | 0 10                         | 0 65            |

\* Subject to a maximum allowance of 6 % for breakage.

\* Subject to a maximum allowance of 5 % for breakage.

## THE FIRST SCHEDULE—continued.

## Rates of Duty.

| Articles.   | British<br>Preferential<br>Tariff.<br>Dols. cts. | General<br>Tariff.<br>Dols. cts. |
|---|--|----------------------------------|
|   |  |                                  |
| (c) Mackerel and salmon, pickled<br>per barrel not exceeding 200 lbs.   | 0 80   | 1 00                             |
| (d) All other sorts unenumerated<br>per barrel not exceeding 200 lbs.   | 0 40   | 0 50                             |
| 16 Fruit—(a) Currants.....per lb.   | 0 01   | 0 01                             |
| (b) Nuts used in the opinion of the Comptroller of Customs as fruit.....per lb.   | 0 00½  | 0 00½                            |
| (c) Other, dried, canned or preserved, including crystallized fruit (excepting crystallized ginger).....per 100 lbs.  | 1 60   | 2 00                             |
| 26 Ghee.....per 100 lbs.  | 2 00   | 2 00                             |
| 27 Gold bullion, baize, rubber and other substances of a like nature, Venezuelan, per lb., being<br>an amount equal to the royalty for the time   |  |                                  |
| 28 Grain and flour, and preparations thereof  |  |                                  |
| (a) Flour of wheat or grain other than corn<br>per barrel of 196 lbs.   | 0 90   | 1 15                             |
| (b) Grain, cornmeal, and all kinds and mixtures and preparations thereof, unenumerated.....per 100 lbs.   | 0 20   | 0 25                             |
| (c) Beans, peas and pulse, all kinds ..   | 0 20   | 0 25                             |
| (d) Rice.....per 100 lbs.   | 0 50   | 0 50                             |
| (e) Other farinaceous preparations such as arrowroot, cornflour, manioc, sage and tapioca, and not being animal feeding stuffs.....per 100 lbs.   | 0 80   | 1 00                             |
| 29 Grease, including all lubeous, whether of animal, vegetable, or mineral origin.....per lb.   | 0 02   | 0 02                             |
| 30 Hay and chaff.....per 100 lbs.   | 0 08   | 0 10                             |
| 31 Jam and jellies.....per lb.  | 0 06   | 0 06                             |
| 32 Lard and lard compounds and substitutes.....per 100 lbs.   | 0 80   | 1 00                             |
| 33 Lime, all kinds.....per ton  | 1 60   | 1 00                             |
| 34 Matches—   |  |                                  |
| (a) In boxes containing not more than 100 matches each.....per gross of boxes   | 0 80   | 0 80                             |
| (Matches in boxes containing any greater quantity than 100 matches each to be charged in proportion.)   |  |                                  |
| (b) Other than in boxes.....per 14,100  | 1 10   | 1 10                             |
| (c) Vestas.....per 100  | 0 75   | 0 75                             |
| (d) Match splints, in cases containing each equal to ten gross of matches of the ordinary length.....per case   | 1 00   | 1 00                             |
| 35 Meats—(a) Beef and pork, pickled or salted<br>per barrel not exceeding 200 lbs.  | 1 60   | 2 00                             |
| (b) Canned.....per 100 lbs.   | 1 60   | 2 00                             |
| (c) Fresh, including poultry and game.....per 100 lbs.  | 1 60   | 2 00                             |
| (d) Other kinds, including bacon, hams and tongues.....per 100 lbs.   | 1 60   | 2 00                             |
| 36 Metals: iron and steel—  |  |                                  |
| (a) Bolts, chains and nuts.....per cwt.   | Unspecified.                                     |                                  |
| (b) Hoop.....per cwt.   | 0 15   | 0 15                             |
| (c) Galvanized, in bars, rods, sheets, or corrugated.....per cwt.   | 0 50   | 0 50                             |
| (d) Black, in bars, rods, sheets, or plates, other than boiler plates.....per cwt.  | 0 40   | 0 40                             |
| (e) Nails and spikes.....per 100 lbs.   | 0 25   | 0 28                             |
| 37 Milk, condensed or otherwise preserved.....per 100 lbs.  | 0 80   | 1 00                             |
| 38 Oil—(1) Petroleum, shale oil and their preparations when tested in the Abel-Pensky apparatus in the manner laid down in the schedule to the Proclamation of the 22nd day of December, 1908, under the Petroleum Ordinance, 1872— |  |                                  |
| (a) Refined petroleum, burning point 85° Fahrenheit and upwards.....per gallon  | 0 25   | 0 25                             |
| (b) Petrol, including kerosene, mineral naphtha, benzine and petroleum spirit.....per gallon  | 0 05   | 0 05                             |
| (c) Oil fuel, distilled, including gas oil and intermediate oils.....per 100 gallons  | 0 75   | 0 75                             |
| If imported in bulk for storage in tanks.....per 100 gallons  | 0 78   | 0 75                             |
| (d) Crude petroleum, including residual oils.....per 100 gallons  | 0 33   | 0 33                             |
| If imported in bulk for storage in tanks.....per 100 gallons  | 0 16   | 0 33                             |
| (2) All other, essential, medicinal, other than castor oil, and perfumed oils excepted.....per gallon   | 0 25   | 0 25                             |
| 39 Opium and ganage—  |  |                                  |
| (a) Extract of opium.....per lb.  | 12 00  | 12 00                            |
| (b) Official tincture of opium or cannabis indica.....per gallon  | 0 80   | 0 80                             |
| (c) Including mixtures and preparations thereof unenumerated.....per lb.  | 5 00   | 6 00                             |
| 40 Paints, except enamel, including colors and pigments.....per cwt.  | 0 60   | 0 75                             |
| 41 Pitch.....per barrel, not exceeding 200 lbs.   | 0 50   | 0 50                             |
| 42 Pickles and sauces.....per reported quart  | 0 06   | 0 06                             |
| 43 Pipes, clay, for smoking tobacco.....per gross   | 1 00   | 1 00                             |
| 44 Rosin.....per barrel, not exceeding 200 lbs.   | 0 50   | 0 50                             |
| 45 Salt—  |  |                                  |
| (a) Coars or rock.....per ton   | 2 50   | 2 50                             |
| (b) Fine, including table salt.....per 200 lbs.   | 1 50   | 1 50                             |
| 46 Seeds (except seeds for propagation).....per lb.   | 0 02   | 0 02                             |
| 47 Silver, raw.....per oz. Troy   | 0 12   | 0 12                             |
| 48 Soap, common.....per 100 lbs.  | 0 60   | 0 75                             |
| 49 Spices—  |  |                                  |
| (a) Ginger, raw.....per lb.   | 0 01   | 0 01                             |
| (b) All other kinds (including ground mustard and pepper).....per lb.   | 0 04   | 0 04                             |

† Subject to a maximum allowance of 20 % for breakage.

| Articles.  | British<br>Preferential<br>Tariff.<br>Dols. cts. | General<br>Tariff.<br>Dols. cts. |
|--|--|----------------------------------|
|  |  |                                  |
| 50 Spirits and strong waters—  |  |                                  |
| For every gallon computed by Sykes' hydrometer at proof of spirits of any description (except perfumed spirits) including essential naphtha or methyl alcohol, purified so as to be potable; and mixtures and preparations containing spirits. |  |                                  |
| Enumerated spirits:  |  |                                  |
| Brandy.....  |  |                                  |
| Gin.....   |  |                                  |
| Rum.....   |  |                                  |
| Whisky.....  |  |                                  |
| Unenumerated spirits:  |  |                                  |
| Sweetened.....   | 3 55   | 3 55                             |
| (Including liqueurs, cordials, mixtures and other preparations containing spirits; if tested.)   |  |                                  |
| Not sweetened.....the proof gallon   | 3 35   | 3 55                             |
| (Including liqueurs, cordials, mixtures and other preparations containing spirits; provided such spirits are both unenumerated and unsweetened; if tested.)  |  |                                  |
| Liqueurs, cordials, mixtures and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested.   |  |                                  |
| Perfumed spirits, not over proof.....the liquid gallon   | 1 55   | 1 55                             |
| (Being in the opinion of the Comptroller of Customs not potable.)  | 2 00   | 2 00                             |
| Hay rum, not over proof.....the liquid gallon  | 0 50   | 0 50                             |
| (Being in the opinion of the Comptroller of Customs not potable.)  |  |                                  |
| Perfumed spirits, including hay rum, over proof.....the liquid gallon  | 4 00   | 4 00                             |
| (Being in the opinion of the Comptroller of Customs not potable.)  |  |                                  |
| Wood naphtha or methyl alcohol, not purified so as to be potable.....the liquid gallon   | 0 25   | 0 25                             |
| Methylated, certified by the Government Analysts to contain not less than 10 % of wood naphtha, and three-eighths of 1 % of Dipn's oil or of mineral naphtha.....the liquid gallon   | 0 50   | 0 50                             |
| Spirituous compounds, being medicines composed of preparations recognised by the British Pharmacopoeia, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only.....the liquid gallon            | 0 60   | 0 60                             |
| Other spirituous medicinal preparations containing not more than.....ad val.   |  |                                  |
| 50 % of proof spirit.....ad val.   | 15 ½   | 15 ½                             |
| Containing more than 50 % of proof spirits are to pay duty at the rate of unenumerated spirits.  |  |                                  |
| 51 Starch.....per 100 lbs.   | 0 80   | 1 00                             |
| 52 Sugar—  |  |                                  |
| (a) Refined.....per cwt.   | 0 35   | 0 45                             |
| (b) Unrefined.....per cwt.   | 0 40   | 0 40                             |
| 53 Tar.....per barrel, not exceeding 30 gallons ad val.  | 15 ½   | 15 ½                             |
| 54 Tea.....per lb.   | 0 16   | 0 16                             |
| 55 Tobacco—Manufactured, viz:—   |  |                                  |
| Cigars and cigarettes.....per 100  | 1 50   | 1 50                             |
| Snuff.....per 100  | 1 50   | 1 50                             |
| Other cuts.....per 100   | 1 00   | 1 00                             |
| In leaf—   |  |                                  |
| If in packages containing not less than 100 lbs.—  |  |                                  |
| Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof.....per lb.  | 0 50   | 0 50                             |
| Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof.....per lb.  | 0 77   | 0 77                             |
| If in packages containing less than 100 lbs.—  |  |                                  |
| Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof.....per lb.  | 0 80   | 0 80                             |
| Containing less than 25 lbs. in every 100 lbs. weight thereof.....per lb.  | 0 87   | 0 87                             |
| 56 Turpentine—   |  |                                  |
| (a) Crude.....per barrel   | 0 50   | 0 50                             |
| (b) Spirits of.....per gallon  | 0 18   | 0 18                             |
| 57 Twine (all kinds).....per lb.   | 0 02   | 0 02                             |
| 58 Varnish and polish—   |  |                                  |
| (a) Not containing spirits.....per gallon  | 0 09   | 0 12                             |
| (b) Containing spirits.....per gallon  | 0 50   | 0 65                             |
| 59 Vegetables—   |  |                                  |
| (a) Dried, canned or preserved.....per 100 lbs.  | 1 60   | 2 00                             |
| (b) Garlic.....per cwt.  | 0 75   | 0 75                             |
| (c) Onions.....per cwt.  | 0 80   | 1 00                             |
| 60 Wine—(a) Sparkling.....per gallon   | 1 50   | 1 60                             |
| (b) Still—   |  |                                  |
| (1) In bottle, and containing not more than 20 % of proof spirit, as verified by Sykes' hydrometer.....per gallon  | 0 60   | 0 80                             |
| (2) In bulk, and containing not more than 3 % of proof spirit, as verified by Sykes' hydrometer.....per gallon   | 0 55   | 0 55                             |

† And 10 % thereof in addition.

\* Subject to an allowance of 12½ % for deterioration on voyage in lieu of any allowance for survey.

† For each degree in excess of a degree of strength of wine in excess of 30 % of proof spirits as aforesaid, an additional duty of 10 cents per gallon until the strength reaches 42 % of proof spirit.

Bottles of wines and spirits measured singly on importation to be measured up to 1001 of a gallon.



|   | Articles.                    | Rate.       |
|---|------------------------------|-------------|
|   |                              | £ s. d.     |
| Cigars and cigarettes, including wrappers   | ..... pound                  | 0 5 0       |
| Coffee, cocoa, chocolate and chicory  | .....                        | 0 9 2       |
| Confectionery, including cakes, coniffs, ginger, butter,<br>sweets, and nuts of all kinds except chocolate        | ..... pound                  | 0 0 2       |
| Cheese  | ..... pound                  | 0 0 1       |
| Candles   | .....                        | 0 9 1       |
| Crockery  | ..... 10%                    | ad val.     |
| Cordials and syrups, not included under spirits   | ..... gallon                 | 0 1 4       |
| Clocks and watches  | .....                        | 10% ad val. |
| Cutlery   | .....                        | 10% ad val. |
| Cartridges or cartridge cases   | ..... pound                  | "           |
| Dynamite  | ..... pound                  | 0 0 3       |
| Dates, figs, prunes, raisins and other dried fruits   | .....                        | 0 1 1       |
| Drapery, including apparel and composed wholly<br>of cotton, silk, linen, wool or other woven fabric              | 10% ad val.                  |             |
| Drugs, including all articles of the kind and form used as<br>medicines   | .....                        | "           |
| Earthenware   | .....                        | "           |
| Fish, preserved   | .....                        | "           |
| Fruits, bottled or in tins  | ..... dozen units            | 0 1 0       |
| Fleasms   | ..... 10%                    | ad val.     |
| Fuse and fireworks  | .....                        | "           |
| Floor cloth   | .....                        | "           |
| Glass and glassware   | .....                        | 0 1 1       |
| Gine, gelatine, leishwore   | ..... pound                  | 0 0 1       |
| Gum, gutta-percha and india-rubber  | ..... in whole or<br>in part | 10% ad val. |
| Hams and cured pork   | ..... pound                  | 0 0 1       |
| Hardware and hollow-ware  | ..... 10%                    | ad val.     |
| Hops  | ..... pound                  | 10% ad val. |
| Ink, stationery and paper (writing and fancy)   | .....                        | "           |
| Jewellery   | ..... pound                  | 0 0 1       |
| Jams, jellies and honey   | ..... pound                  | 0 0 1       |
| Kerosene, n.e.d.  | ..... gallon                 | 0 2 4       |
| Lead, including shot and<br>leather, and leatherware, including all articles made wholly or<br>in part of leather | ..... 10%                    | ad val.     |

| Articles.   | Rate.       | Units. |
|---|-------------|--------|
| Metbylated spirit.....  | gallon      | £ 2 0  |
| Molasses and treacle.....   | cwt.        | 0 2 0  |
| Malt.....   | bushe       | 0 0 6  |
| Mustard.....  | pound       | 0 0 1  |
| Nuts and seeds.....   | 10½ ad val. |        |
| Matting.....  |             |        |
| Musical instruments.....  |             |        |
| Opium, or any article containing any of the active ingredients thereof.....   | pound       | 1 4 0  |
| Oilman's stores.....  | 10½ ad val. |        |
| Ons not otherwise enumerated.....   | gallon      | 0 0 6  |
| Oil, perfumed.....  | 10½ ad val. |        |
| Powder, sporting.....   | pound       | 0 0 3  |
| Pepper, mace and other spices.....  |             | 0 0 1  |
| Pickles, including chutney and sauce.....   | 10½ ad val. |        |
| Paper, brown, wrapping, and paper bags.....   | cwt.        | 0 2 0  |
| Perfumery.....  | 10½ ad val. |        |
| Potted meat and extract of meat.....  | pound       | 0 0 2  |
| Printed forms.....  | 10½ ad val. |        |
| Pipes (tobacco).....  |             |        |
| Pictures and picture frames.....  |             |        |
| Plated ware.....  |             |        |
| Rice.....   | ton         | 0 10 0 |
| Spirits and spirituous liquors, n.e.l.:—  |             |        |
| When not exceeding the strength of proof.....   | gallon      | 0 17 0 |
| When exceeding the strength of proof.....   | gallon      | 0 17 0 |
| Perfumed spirits and hay rum.....   | gallon      | 0 17 0 |
| Spirits preparations, viz.:—  |             |        |
| Rescues, fruit and other essences, aromas and flavours, fluid extracts, sarsaparilla, tinctures, medicines, infusions, toilet preparations, lime juice and other fruit juices and fruit syrups, containing:—    |             |        |
| (a) Not more than 25% of proof spirit.....  | gallon      | 0 4 6  |
| (b) More than 25% but not more than 50% of proof spirit.....  | gallon      | 0 8 6  |
| (c) More than 50% but not more than 75% of proof spirit.....  | gallon      | 0 12 6 |
| (d) More than 75% of proof spirit, but not over proof.....  | gallon      | 0 17 0 |
| (e) Over proof to be charged as spirituous liquors.....   | gallon      | 0 17 0 |
| Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours.....  | 10½ ad val. |        |
| Soap, viz.:—  |             |        |
| Toilet, fancy or medicated.....   | 10½ %       |        |
| N.e.l., also soap substitutes and compound detergents for washing and cleansing purposes, not including saponaceous disinfectants.....  | pound       | 0 0 1  |
| Salt, saltpetre and soda crystals.....  | ton         | 0 10 0 |
| Sponges.....  | 10½ ad val. |        |
| Sugar.....  | cwt.        | 0 2 4  |
| Table waters (aerated and mineral) and preparations n.e.l. used for household use, for the medical use of proof, including sparkling bulbs and preparations n.e.l. for compounding non-alcoholic beverages..... | dozen pints | 0 1 0  |
| Tobacco:—   |             |        |
| (a) Unmanufactured, n.e.l., including leaf, not exceeding 1 lb. to be paid at time of removal to the factory into.....  | pound       | 0 3 6  |
| (1) Tobacco or cigarettes.....  | pound       | 0 1 0  |
| (2) Cigars.....   | pound       | 0 2 6  |
| (c) Manufactured, n.e.l., including the weight of tags, labels and other attachments.....   | pound       | 0 3 6  |
| (d) Trade, of which 25 sticks or more weigh in the aggregate not less than 1 lb. avoirdupois.....   | pound       | 0 2 3  |
| (1) Entirely grown and manufactured in Australia.....   | pound       | 0 2 3  |
| (2) Made in Australia from imported leaf.....   | pound       | 0 2 6  |
| (3) N.e.l., including leaf, not exceeding 1 lb. to be paid at time of removal to the factory into.....  | pound       | 0 3 6  |
| Cigars, including the weight of bands or ribbons.....   | pound       | 0 8 0  |

| Articles.   | Rate.       | Units. |
|---|-------------|--------|
| Cigarettes, including the weight of cards and mouthpieces (contained in inside packages)..... | pound       | 0 8 0  |
| Ten.....  |             | 0 0 2  |
| Turpentine.....   | gallon      | 0 1 0  |
| Toys.....   | 10½ ad val. |        |
| Trawls.....   |             |        |
| Twine and lines for fishing, clothes, lead, and similar lines.....                            |             |        |
| Umbrellas and parasols.....   | gallon      | 0 1 0  |
| Varnish.....  | gallon      | 0 1 0  |
| Vinager.....  | 10½ ad val. |        |
| Whiting.....  | gallon      | 0 15 0 |
| Wine, sparkling.....  | gallon      | 0 15 0 |
| " Australian.....   | gallon      | 0 5 0  |
| " n.e.l. (including medicated and vermouth):—   |             |        |
| (a) Containing not more than 5% of proof spirit.....  |             | 0 10 0 |
| (b) Containing more than 10% of proof spirit.....   |             | 0 17 0 |
| Woodenware.....   | 10½ ad val. |        |
| Wire rope.....  | ton         | 0 10 0 |

## PART II.—ARTICLES EXEMPT FROM DUTY.

Agricultural and mining implements, machines, and tools, and parts thereof; animals, alive; anchors; axes and wheels; biscuits, not fancy nor sweetened; ballast for ships; beche-de-mer; benzine, benzolene, crude petroleum, gasoline, naphtha, kerosene, oil, engine distillate, kerosene belt, test, and other light fluid; boats and vessels and sails thereof; books and periodicals, including newspapers, photographs, maps, charts, globes and models for school purposes; boilers, steam and boiler plates; bags and sacks, casks, tanks and cases, or parts thereof for exporting produce; canvas for sails; cement; coin, gold, silver and bronze; copper, zinc and other metals; cotton, wool and yarn; cotton and coke; coco-nuts and coco-nut fibre and copra; cotton, unmanufactured; curiosities, antique and "native"; cyanide of potassium; cyanide of sodium; diving pumps and dresses and parts thereof; doors, windows, sashes and shutters; drain pipes; engines of every description and parts thereof, including heating and packing; flour, including "sifted," "thick," and "fourth"; furniture; fruit, green; fire engines; fish, salt or dried; garden seeds, bulbs, trees, shrubs, plants, flowers; grain, maize, wheat, oats, barley; galvanized iron, corrugated; gold, unmanufactured; griststones; iron and steel rails and waggons for running the iron, including plates, bolts and other therefor; iron and steel, plain, sheet, rod, scrap, pipe, lagging, personal of passengers; lining for ships; live export produce, lead, tin, zinc, paper, plain and medicated; living objects; lithographic materials; machinery, agricultural, mining, sawing, steam engines, carling, spinning, weaving, edging, freeing, carpentering, papermaking, printing, ice-making or parts thereof; machinery and engines of every description and parts thereof, including heating and packing; motor and other vehicles of every description and parts thereof; meat, fresh, preserved and canned; meals, maize, oat, barley and peas; manures; metals, old, yellow for sheathing; matting for ships, dunnage and sugar; naval and military stores imported for the service of the Colonial Governments or for the use of His Majesty's land or sea forces; nuts and screws; nuts for fishing; oaks; oars; outside packages in which goods are ordinarily contained; ores; paints; paper, printing; powder, blasting; punts and lighters and material for building the same; quicksilver; sandalwood; sewing machines; shell, tortoise and pearl; skins; slates for schools; silver, unmanufactured, specimens of natural history; sulphur; soap; tar; type and printing machines and presses; trunks; telegraph and telephone machinery and materials; timber, dressed or undressed; vegetables, fresh, potatoes, onions, carrots, turnips, cauliflower, cabbages and beet-root; water pipes; wire (fencing) and wire-netting (iron) for fencing and iron fencing materials; zinc and manufactures thereof, and zinc shavings.

## ORDINANCE NO. 14—1913.

The above ordinance provides that all goods the property of the Commonwealth of Australia are exempt from duty on importation into Papua.

## PART III.—GENERAL DUTY.

On all goods not enumerated or comprised in the preceding lists or parts, ad valorem duty of 5%.

## BRITISH HONDURAS

MONEY.—1 dollar (100 cents).

WEIGHTS AND MEASURES, same as Great Britain.

TARIFF ORDINANCE NO. 14—1911.

## SCHEDULE A.

| Articles.   | Rate.   | Units. |
|---|---|--------|
| Aerated waters.....   | ad val.   | 20%    |
| Beef (in barrels).....  | per barrel, not exceeding 200 lbs. net                  | 2 50   |
| ".....  | per half barrel, not exceeding 100 lbs. net             | 1 25   |
| Bacon, pork, and perry, in bulk.....  | per gallon  | 0 50   |
| ".....  | bottles..... per 6 repeated quarts or 12 repeated pints | 0 50   |
| Blasting powder, dynamite and all other explosives for blasting purposes..... | per lb.   | 0 01   |
| Candles, except tallow.....   | per lb.   | 0 02   |
| Cards, playing.....   | per 100   | 0 25   |
| Cartridges for rifles carbines, revolvers and pistols.....                    | ad val.   | 25%    |
| ".....  | shot guns.....  | 15%    |
| Cigars.....   | ad val.   | 25%    |
| Cigarettes.....   | ad val. 25% and per 1,000                               | 2 50   |
| Coffee.....   | per lb.   | 0 05   |
| Confectionery.....  | ad val.   | 20%    |
| Fireworks.....  | per lb.   | 0 50   |
| Flour.....  | per sack, not exceeding 500 lbs. net                    | 0 00   |
| ".....  | per half sack not exceeding 100 lbs. net                | 0 30   |
| Gunpowder.....  | per lb.   | 0 05   |
| Jewellery and plate (including watches).....                                  | ad val.   | 25%    |
| Lard.....   | per lb.   | 0 01   |
| Lumber (not including spars), undressed.....                                  | per 1,000 feet  | 1 50   |
| ".....  | dressed.....  | 1 50   |
| Milk.....   | ad val.   | 10%    |
| Musical instruments.....  | ad val.   | 25%    |

† The importation into the Colony by land or by sea of firearms and ammunition is prohibited, except in accordance with a special permit signed by the officer administering the Government.

|  |                            | Dols. cts. |
|--|----------------------------|------------|
| Oil, petroleum, of 130° flash test and upwards.....  | per gallon                 | 0 02       |
| "..... below 130° flash test.....  | "                          | 0 06       |
| "..... mineral, other than petroleum.....  | "                          | 0 10       |
| "..... including gasoline for use as fuel.....   | "                          | 0 02       |
| Opium, including powdered opium for medicinal purposes.....  | per lb.                    | 4 00       |
| Perfumery.....   | per lb.                    | 20%        |
| Photographs, gramophones, and similar sound reproducing machines and records.....  | ad val.                    | 25%        |
| Pork (moss).....   | barrel of 200 lbs.         | 1 00       |
| "..... (other than moss pork), per barrel not exceeding 200 lbs. net   | "                          | 2 00       |
| "..... per half barrel not exceeding 100 lbs. net  | "                          | 1 00       |
| "..... per barrel exceeding 200 lbs. net   | "                          | 2 00       |
| "..... And in addition for every lb. in excess of 200 lbs. net   | "                          | 0 01       |
| Rice.....  | per lb.                    | 0 004      |
| Revolvers (including pistols).....   | each                       | 3 00       |
| Rifles and carbines.....   | per piece 500 and ad val.  | 125%       |
| Spirits (not methylated), bitters (not used solely for medicinal purposes), cordials and liqueurs not exceeding the strength of proof by Sykes' hydrometer, and in proportion for any greater strength than strength of proof..... | per gallon                 | 3 00       |
| Sugar, refined.....  | per lb.                    | 0 014      |
| "..... raw or unrefined, the importation of which is not prohibited by any law for the time being in force in this colony.....   | per lb.                    | 0 004      |
| Ten.....   | "                          | 0 10       |
| Tobacco, leaf.....   | "                          | 0 10       |
| "..... other than leaf.....  | "                          | 0 05       |
| Wines, sparkling.....  | ad val. 25% and per gallon | 2 00       |
| "..... still.....  | 10%                        | 1 00       |
| All other goods, wares, merchandise and effects of every description, not otherwise enumerated, the importation of which is not prohibited, including the cost of the packages in which they are packed.....                       | ad val.                    | 15%        |

† The importation into the Colony by land or by sea of firearms and ammunition is prohibited, except in accordance with a special permit signed by the officer administering the Government.



## SCHEDULE D.

GOODS FREE OF DUTY.—Agricultural implements, passed by the Collector of Customs as such, or parts thereof; animals, living; apparatus of circus and theatrical companies if taken away within three months; apparatus and appliances, or parts thereof, imported by a licensee for assembling for, gathering or preparing spouses; articles imported for the Public Service of the Colony; articles imported for the official use of the Consulate of any foreign country, and the baggage, luggage and personal effects of foreign Consular officers, as well as that of their families and suite, including used furniture belonging to a foreign Consular officer on his first arrival in the colony, provided that similar privileges be granted to British Consulates and Consular officers by any such foreign country; articles imported by any friendly foreign Government *bona fide* for the service of any such Government; articles imported by any person or corporation in pursuance of any contract with the Government of this Colony wherein it is stipulated that such articles shall be imported free of customs duties; articles imported for immediate use in the construction, extension or repair of any building to be used exclusively as a church or school; artificial limbs, or parts thereof; asbestos paint; barrels and casks (empty), or parts thereof including hoops, rivets and bungs; bee culture appliances; books, printed (not being account, pamphlets, newspapers, periodicals, almanacs, used postage stamps and electrolytic blocks, bricks, roofing slates and tiles; brown coral, ballion and coin; carts for agricultural purposes, and parts thereof; chicle; church decorations and vestments, imported specially for any church; coal, coke and patent fuel; coconuts; drain pipes; fire engines, extinguishers and appliances, or parts thereof; firewood; fish, salted, dry or wet; fresh fish and oysters, not preserved in any way; fresh fruit and vegetables; furniture and household effects of a new arrival in the Colony if used by him at his previous residence and if imported on his first arrival in the Colony or within three months thereof; hides and skins, raw; ice; iron framework and grinders for iron buildings; iron framework and gables, including bolts and rivets for iron bridges; machinery, such as cultural, electrical, marine, mining and manufacturing, or parts thereof, including boilers, belting, steam pipes, packing, lagging, fittings, batteries and charges; manure and other fertilizers; maps and charts; meat, fresh (not preserved in any way); motor machines when the Collector of Customs is satisfied that such are imported for agricultural

purposes; oil for steam engines, machinery and traction engines; ox bows and yokes; pans for boiling sugar or chicle; passengers' luggage (containing apparel and articles of personal use and professional apparatus); patterns and samples including show cards and matter for advertisement of no salable value; plants, seeds, bulbs and roots; plant or materials for railways, tramways, electric lighting (exclusive of shades, electricities, standards and pendants), telegraphs and telephones, gas works, saw mills; p. ultry and other live birds; prizes and medals in respect of which it is certified by the colonial secretary that the value of such prizes or medals is not more than £100; pumps and other apparatus, or parts thereof, for raising water; rubber, unmanufactured; salt, other than table; school appliances, imported specially by the manager of any school; sponges, raw; stones, sand, gravel and soil; tanks, iron, for water, and iron plates for water tanks, including the base; timber (except baulks and the goods, being kilograms to the colony); telephones; small quantities not exceeding 110 or 50 cigars or 100 cigarettes brought by passengers for their own use; tomstones, memorial tablets and railings for graves; tortoise-shell (unmanufactured); traction engines; trucks for use in mulegany works, and carts for logwood works, or parts thereof, including draught and bullock carts; uniforms and appliances; vacuum pumps; vacuums imported by civil officers; vaccine lymph and curative and preventive serums; vats, or parts thereof, including hogs, rivets and patent hogs; vessels, boats and launches of all kinds; winchills, or parts thereof; wire gauze and perforated zinc for screening purposes.

## EXPORT DUTIES.

|  | Coats.              |
|--|---------------------|
| Logwood .....  | ton 1               |
| Mahogany and cedar .....                                     | 1,000 smp. feet 100 |
| Chicle .....   | per 100 3           |
| Beer, porter and malted liquor .....                         | ad val. 20%         |
| Wine, spirits, liquors, bitters, cordials and liqueurs ..... | 20%                 |
| Coconuts .....   | per 1,000 20        |

It is provided in the Customs Export Duty Ordinance, 1919 (No. 16 of 1919) which came into operation on 4th October, 1919, that all coconuts landed in the Colony, and all coconuts brought by any ships into the waters of the Colony and transhipped therein into any other ship to be taken out of the Colony, shall be liable to duty at the rate imposed in the Ordinance, except when brought into the Colony in the same ship as that which takes them out of the Colony.

## BRITISH WEST INDIA ISLANDS.—JAMAICA.

## MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

A Law to consolidate and amend the laws relating to Duties on Imports.  
(Law 21 of 22nd May, 1911.)

Be it enacted by the Governor and Legislative Council of Jamaica, as follows:—

- 1 This Law may be cited as "The Tariff Law, 1911."
- 2 On and after the coming into operation of this Law, there shall be raised, levied, collected and paid into His Majesty, his heirs and successors, for the use of the Government of this Island, upon the importation of goods into this Island and enumerated in the first Schedule to this Law, the several duties therein set forth. And the articles enumerated in the second Schedule to this Law shall be admitted into the Island free of duty.
- 3 And all goods not enumerated in this Law as subject to any other rate of duty, nor declared free of duty by or under the provisions of this Law or any other Law, and not being goods the importation of which is by any Law prohibited, shall be subject to a duty of £10 on every £100 value, and after these rates for any greater or less quantity of such goods respectively.

(1) 3 Anything in the next preceding section to the contrary notwithstanding the articles enumerated in the third Schedule to this Law, when imported into the Island for temporary use either by an owner or by an exhibitor but not for sale, provided that the articles enumerated in Items 2 and 3 had been in use abroad, shall be admitted on the security of a deposit of 30% of the duties leviable on similar articles if imported for Island use, such deposit to be refunded on the exportation of such articles to the foreign country or on the expiration of two months of importation. Should the articles not be exported within two months of importation the Collector shall withhold a sum equal to 5% of the duty payable at time of importation for each month or part of a month during which such articles are kept in the Island beyond the specified period of two months up to the limit of eight months. But if not exported within eight months of importation, the Collector shall be entitled to levy a duty on such articles as if they had been finally imported for Island use and shall be entered and the duty thereon paid in the manner prescribed by sections 18 and 49 of Law 18 of 1877, allowance being made for any duties already taken and brought to account from the amount deposited.

Articles deemed to have been finally imported for Island use, if not entered and duty paid thereon, shall if sold or kept in the Island beyond eight months be liable to be seized as "uncustomed" goods under the provisions of Section 156 of Law 18 of 1877 or the person appearing as the Importer may be proceeded against under Section 34 of Law 21 of 1885.

4 The ordinary outside casing or covering of any package, box, cask, or merchandise liable to a rated duty as set forth in the first Schedule, or exempt from duty as set forth in the second Schedule shall be exempt from duty under this Law, except as hereinafter stated; but in respect of goods liable to duty on the value thereof, the value of all outside and inside coverings or receptacles containing such goods, together with the value of labels, wrappers, or other articles, shall be deemed to be a portion of the value of such goods for duty, and shall be included in such value. Provided, that all packages or coverings containing free or rated goods apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereby be levied if imported empty, or separate from their contents.

5 To the case of spirits subject to duty according to their strength of proof, such strength shall be ascertained by means of Sykes' (or Sikes') hydrometer; and in case such strength cannot be correctly ascertained by the direct use of the hydrometer, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the stillate.

6 Whenever goods liable to duty on importation according to the value thereof are imported, the invoice of such goods shall include the value of all packages, receptacles, coverings, wrappers and other articles, in which such goods are packed or contained, together with all charges due or payable in respect of the preparing, packing and putting up of the goods in the condition ready for shipment, and import duty shall be payable on the value of such packages, receptacles, coverings, wrappers and charges.

7 It shall be lawful for the Collector of Customs, or any other proper Officer of Customs, without prejudice to the power to take samples for examination conferred by the Customs Consolidation Law, 1877, or by this Law, to accept as *prima facie* evidence of the character of cement entered for Island consumption a declaration of the manufacturer attested in writing by a reliable cement tester, in the country of manufacture, recognising as such the cement, and that the article so entered is cement, conforming to the standard fixed by the Governor in Privy Council.

8 Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into this Island, or who being in this Island, has in his possession any bill-heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice, or bearing any signature or other attestation purporting to show or which may be used to show that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanour and liable to a penalty not less than £20 and not exceeding £100 or to imprisonment for a term not exceeding twelve months and the goods entered under any invoice made from such bill-heading or blank shall be forfeited.

9 Whenever it shall appear to the Governor in Privy Council, that the interests of the Island will be advanced thereby, he is hereby authorised, with the advice and consent of such Privy Council, to exempt from duty any articles which are imported into the Island, or which may be required for use in connection with local industries, or in the preparation of native products, or otherwise, subject to such regulations and conditions, and for such periods as he may see fit.

10 Wines and malt liquors may be converted into vinegar in any bonded warehouse under such regulations as the Collector General may approve, and thereupon such wines and malt liquors shall be liable to the duty on vinegar only.

11 Upon the re-importation of articles once exported, of the growth, produce, or manufacture of this Island upon which no internal tax has been assessed or paid on exportation, or which have been sold and refunded in full or allowance drawback, there shall be levied, collected and paid in such manner as the Collector General may direct a duty equal to the tax imposed by the internal revenue laws upon such articles, if identified as Island produce and if not so identified then such articles shall be subject to the same rate of duty as under the provisions of this Law. If the duty exported on such articles upon which a drawback has been allowed under section 18 of this Law are returned to this Island, there shall be paid an import duty on such return a sum equal to the drawback allowed.

12 Goods, wares and merchandise upon which any duty under this Law, or any previous Law of this Island shall have been paid, if duly exported within two years of the date of first importation, shall receive a drawback equal to the duty paid on first importation; subject to rules to be made by the Governor in Privy Council for the regulation of such drawbacks.

13 The duty paid on provisions and stores supplied by local merchants or contractors to His Majesty's Navy or Military Authorities, or to the Army, or to the Navy, or to the Royal Ordnance, or to Naval Officers, or Naval Messes, or to other branches of the Public Service and to Public Institutions, shall be refunded under such conditions and regulations as may be prescribed by the Governor in Privy Council.

Provided that such drawback, or refund shall be limited to such articles as would have been entitled to be admitted free of duty, had they been in the same instance consigned to the purchaser.

14 There shall be paid a drawback, equal to the duty paid on their importation on shipbuilding materials, or accessories of any kind for shipbuilding which shall have been imported into this Island and used in the

(1) See Customs Consolidation Law, 1877, Former Amendment Law, 1912, hereafter.



construction or repairs of foreign-going vessels, of any kind, on presentation to the Chief Officer of Customs at the port of importation of a certificate to the effect that such materials and accessories have been used as aforesaid, under the hand of the builder or repairer of such vessel or boat, who used the same, together with a declaration from such builder or repairer, that he believes such shipbuilding materials and accessories to have been imported into the island.

Paints and oils used in painting any foreign-going ship while temporarily in port shall be included in the term accessories.

15 Drawback of duties shall not be payable on goods which have become unmerchantable, subsequent to importation or which have been in actual and bona fide use.

16 Where imported materials on which duty has been paid are used in the manufacture of articles manufactured or produced in this Island, there shall be allowed on the exportation of such articles a drawback equal in amount to the duty paid on such materials so used: Provided, that when the articles exported are made in part of duty-free materials, the imported materials or the portions of the articles made from such materials, shall so appear in the completed articles, that the quantity or measure thereof may be ascertained.

Provided also that where the actual quantity or measure cannot be ascertained by ordinary methods it shall be lawful for the Governor in Privy Council by regulation made under section 12 of this Law to approve an approximate scale of drawback.

17 On the exportation of bread or biscuit manufactured in this Island of imported flour, there shall be paid a drawback equal to the duty paid on the flour used in making the same, but not to exceed the duty payable on a like quantity of bread or biscuit imported.

The several drawbacks under this Law shall be subject to the regulations and provisions of the several Acts or Laws for the time being in force with reference to such drawbacks.

18 In construing the language employed in Schedule 2 of this Law to describe articles intended to be free of duty the articles named as free must be imported in their primary character in relation to the use under which exemption is given. When the character of such articles has been added to, modified or changed by embellishment or combination with some other article whose primary character is other than that described against the article on the free list the consideration as to whether the composite article is liable to duty shall be determined by the value of the component parts considered under the two schedules of the tariff, viz.: the schedule imposing duty and the schedule granting exemption. If the value of the dutiable portion exceeds the value of the portion coming under a description on the free list then duty shall be charged on the composite article: but if the value of the portion formed by any items appearing on the free list exceeds the value of the portion not exempted then the article considered in its complete character shall be exempt from duty.

20 No goods imported free of import duties under the provisions of any law certificate or concession shall be sold or transferred without the importer notifying the Collector-General, and paying such import duties as would be payable if the purchaser or transferee had, on the day of sale or transfer, imported the goods, and any such goods sold or transferred without such import duties being paid as are hereby declared to be payable, shall be liable to be seized, wherever found, and forfeited, and the person so selling the same shall be deemed guilty of an offence under the provisions of the Customs Code, Chapter 1877 (Law 18 of 1877). The provisions of the last mentioned law, and any laws amending the same, in so far as they relate to goods liable to be seized and forfeited under those laws, or any of them, shall apply to goods liable to be seized and forfeited under this Law.

#### IMPORT DUTIES.

##### SCHEDULE I.

###### Articles.

|  | £          | s. | d.   |
|--|------------|----|------|
| 1 Ale, beer and porter, cider and perry..... | per gallon |    | 1 0  |
| 2 Animals, alive, borne or shipped.....      | per head   | 2  | 0 0  |
| 3 Horses, mules, mares and geldings.....     | "          | 3  | 0 0  |
| 4 Asses.....                                 | "          | 1  | 0 0  |
| 5 Sheep, goats and swine.....                | "          | 0  | 10 0 |

No duty to be charged on these animals when under two months old imported with the dam.

|  |  |   |      |
|--|--|---|------|
| 6 Arrowroot and cornstarch.....  | per lb.                                    | 0 | 0 0½ |
| 7 Bacon.....   | "  | 0 | 2    |
| 8 Barley (not pearl barley).....   | per bushel                                 | 0 | 4    |
| 9 Beans and peas, including split peas.....  | "  | 0 | 1 0  |
| 10 Beef, wet, salted or cured.....   | per barrel of 200 lbs.                     | 0 | 15 0 |
| 11 Beef, smoked or dried.....  | per lb.                                    | 0 | 1 0  |
| 12 Bread or biscuits, viz., pilot bread, water and oyster crackers, soda biscuits and butter biscuits.....                                   | per lb.                                    | 0 | 0 0½ |
| 13 Butter, oleomargarine, butterine, or other substitute for butter.....   | per lb.                                    | 0 | 0 2  |
| 14 Candles, composition.....   | "  | 0 | 2    |
| 15 Wax or spermacine.....  | "  | 0 | 2 0½ |
| 16 " tallow.....   | "  | 0 | 0 0½ |
| 17 Cards, playing.....   | per pack of 52                             | 0 | 2    |
| 18 Cartridges for all kinds of firearms.....   | per hundred                                | 0 | 1 6  |
| 19 Cement which conforms to such specifications as may be fixed by the Governor in Council and published in the <i>Jamaica Gazette</i> ..... | per barrel of not more than 400 lbs. gross | 0 | 1 0  |

|   |  |   |      |
|---|--|---|------|
| 20 Cement, other than cement included in the next preceding item.....   | per barrel of not more than 400 lbs. gross | 0 | 2 0  |
| 21 Cheese.....  | per lb.                                    | 0 | 0 2  |
| 22 Chicory.....   | "  | 0 | 6    |
| 23 Coffee, beans and pods.....  | per 100 lbs.                               | 0 | 10 0 |
| 24 Cocoa, British colonial, raw.....  | "  | 1 | 0 0  |
| 25 " roasted.....   | "  | 0 | 4    |
| 26 Corn, Indian.....  | per bushel                                 | 0 | 4    |
| 27 Flour, dried or salted.....  | per 100 lbs.                               | 0 | 3 6  |
| 28 " smoked, not otherwise enumerated or described, per lb.   | "  | 0 | 0 0½ |
| 29 " herrings, smoked.....  | "  | 0 | 0 0½ |
| 30 " salmon, smoked.....  | "  | 0 | 2    |
| 31 " salmon, wet or salted.....   | per 200 lbs.                               | 0 | 10 6 |
| 32 " alewives, herrings, mackerel and pickled, unenumerated.....  | per barrel of 200 lbs.                     | 0 | 4 0  |
| 33 Flour, rye.....  | per barrel of 160 lbs.                     | 0 | 8 0  |
| 34 " wheat.....   | "  | 0 | 8 0  |
| 35 Gunpowder, dynamite and other explosives, not to include cartridges for firearms, percussion caps, detonators (or fuse)..... | per lb.                                    | 0 | 1 0  |
| 36 Glucose.....   | "  | 0 | 1 0  |
| 37 Hams.....  | "  | 0 | 2    |

#### Articles.

|   |   |              |       |
|---|---|--------------|-------|
| 37 Indigo.....  | per lb.   | 0            | 3 1   |
| 38 & 39 Lard and its substitutes, including codliver oil.....   | "   | 0            | 0 1   |
| 40 Matches, lucifers and others, per gross of twelve dozen boxes, each box to contain 50 sticks, and boxes containing greater or lesser quantity to be charged in proportion.....   | "   | 0            | 1 0   |
| 41 Meal, not wheat meal.....  | per barrel of 196 lbs.                                  | 0            | 2 0   |
| 42 Meat, salted or cured.....   | per barrel of 200 lbs.                                  | 0            | 15 0  |
| 43 Milk, condensed, other than skimmed milk, as referred to in Sec. 9 of Law 25 of 1908 (weight of the tin to be included in the weight for duty).....  | per lb.   | 0            | 0 0½  |
| 44 Milk, skimmed, as referred to in Sec. 9 of Law 25 of 1908 (weight of the tin to be included in the weight for duty).....   | per lb.   | 0            | 0 5   |
| 45 Naphtha, gasoline and petrol.....  | per gallon  | 0            | 0 5   |
| 46 Oil.....   | per bushel  | 0            | 0 4   |
| 47 Oil, of any kind or in bulk.....   | per gallon  | 0            | 0 5   |
| 48 " cotton seed oil and coconut oil.....   | "   | 0            | 0 5   |
| 49 " petroleum and its products.....  | "   | 0            | 0 4   |
| 48 " crude petroleum.....   | "   | Free         |       |
| 49 Oil not otherwise enumerated, not including medicinal, hydromet, and perfumed oils.....  | per gallon  | 0            | 0 5   |
| 50 Opium, in powder, or as the raw drug, or solid extract of opium, but not including medicinal preparations and medicinal compounds of opium.....  | per lb.   | 1            | 0 0   |
| 51 Pork, wet, salted or cured.....  | per barrel of 150 lbs.                                  | 0            | 15 0  |
| 52 Potatoes.....  | "   | 1            | 6     |
| 53 Rice.....  | per 100 lbs.  | 0            | 3 0   |
| 54 " unressed.....  | per bushel  | 0            | 1 0   |
| 55 Salt (not rock salt).....  | per 100 lbs.  | 0            | 1 0   |
| 56 Sausages, dry or pickled.....  | per 100 lbs.  | 0            | 8 0   |
| 57 Shot.....  | "   | 0            | 8 0   |
| 58 Soap, common, brown, yellow or blue mottled, and all other laundry soaps.....  | per 100 lbs.  | 0            | 2 6   |
| 59 Spirits, brandy, whisky, gin, rum, spirits of wine, alcohol (including absolute alcohol) and all other distilled spirits, per gallon of proof spirits as ascertained by Sykes' hydrometer; provided that in no case shall the duty be less than 13s. 6d. per liquid gallon.....                            | per gallon  | 0            | 10 0  |
| 60 Bitters, cordials, liqueurs and sweetened or mixed spirituous beverages of a like kind.....  | per gallon  | 0            | 16 0  |
| 61 Spirituous compounds, not being medicaments, nor per se Pharmacopoeics, nor recognized medicinal preparations proved to the satisfaction of the Collector-General to be of use only in the treatment of disease, and not otherwise enumerated, containing 40 per cent. of proof spirit, liquid gallon..... | per 100 lb.   | 0            | 2 0   |
| 62 Sugar, refined or unrefined.....   | per lb.   | 0            | 1 0   |
| 63 Tea.....   | "   | 0            | 10 0  |
| 64 Tobacco, cigars.....   | "   | 0            | 3 6   |
| 65 " cigarettes or snuff.....   | "   | 0            | 3 6   |
| (The weight of the cigarettes to include the paper or lining.)  |   |              |       |
| 66 Tobacco, leaf.....   | per lb.   | 2            | 0     |
| 67 Tomatoes, fresh, including greenish.....   | "   | 0            | 4 0   |
| 68 Tongues, salted or cured.....  | per barrel of 200 lbs.                                  | 0            | 15 0  |
| 69 " smoked or dried.....   | per lb.   | 0            | 0 2   |
| 70 Wheat.....   | per bushel  | 0            | 0 6   |
| 71 Wines (including uncoloured), in bulk and in bottles (containing not more than 40 per cent. of proof spirit), Wines containing a greater proportion of proof spirit to be deemed as spirituous beverage.....   | per gallon  | 0            | 3 6   |
| 72 And an additional duty on all wines of a value of 12s. per gallon and upwards.....   | "   | 0            | 1 6   |
| 73 Wood, per every one thousand feet of pitch pine, white pine or other lumber, in rough or sawed, by superficial measurement of one inch thick.....  | "   | 0            | 9 0   |
| 74 Wood, per every thousand feet of pitch or white pine lumber, or other lumber, planed, smoothed, grooved or calked, calking and flooring boards, clinker or beaded boards, but not otherwise manufactured, by superficial measurement of one inch thick.....  | "   | 0            | 14 0  |
| 75 Wood shingles, cypress, more than twelve inches in length.....   | per thousand  | 0            | 6 0   |
| 76 " " wallahs.....   | "   | 0            | 6 0   |
| 77 " " Boston chips.....  | all shingles not otherwise enumerated or described..... | per thousand | 0 4 0 |

And after these rates for any greater or less quantity of such goods respectively.

All other goods not otherwise enumerated nor declared free of duty by this or any other Act, and not being goods the importation of which is by any Act prohibited..... ad val. 16½ %

#### SCHEDULE II.—SECTION 2.

##### EXEMPTIONS.

1. Agricultural implements, namely: Axes, agricultural forks, hill hooks, banana gouges, banana knives, barntones, cultivators, clod crushers, cane bills, cane knives, cane digging bills, cutlasses, dibbles, fish pickers, field rollers and pulverizers, grass knives, ginger knives, hammers, hay bakers and binders, hand saws, hand saws, mattocks, mowers, such as are used for cutting grass to make hay but not lawn mowers, pickaxes, ploughs, pruning saws, pruners including pruning scissors, rakes, sowing machines, stump extractors, spades, sickles, scythes, spades, shovels, sprayers (but not such as are ordinarily used for watering gardens or sprinkling lawns), trenching spades, wheelbarrows, wheelbarrows, military axes, uniform, also robes of office, imported by members of those services for their personal use.

2. Articles, the growth and produce of the Pedro and Morant Cays, on production to the Collector of Customs of satisfactory evidence to that effect.

3. Articles the property of Foreign Governments imported into this island for the purpose of furnishing, decorating or equipping the Consulates of such Governments: provided that the like concession is granted to British Consulates by such Foreign Governments.

4. Artificial limbs, crutches and other appliances for the relief of bodily dismemberment.

5. Artisan's tools and implements namely the distinctive tools and implements ordinarily used by an artisan in his trade or calling. The term "Artisan" to be limited to mean fitter, mason, bricklayer, plasterer, smith, carpenter, painter, cabinetmaker, cooper, bootmaker, saddler, watchmaker and tailor and the things exempted to be limited to articles

## SCHEDULE II.—continued.

such as are *prima facie* not ordinarily used in connection with other or domestic purposes, and not to include any article entering into the construction as part of the thing worked upon.

7. Apparatus necessary for generating, storing, conducting, converting into power or light and measuring electricity.

8. Apparatus necessary for generating, measuring, conducting and storing gas.

9. Bags and sacks made of flax, hemp, or jute, for exporting island produce.

10. Bees, bee-hives and all accessories for apiculture.

11. Books printed, bound or unbound, pamphlets, magazines and newspapers, atlases, toy books, prints of photographs bound into a volume, but not account books, diaries, estate registers, statistical records and similar matter, usually classed as stationery but bound in book form and in part printed.

12. Brass, old scrap.

13. Bullion and coin.

14. Britannia metal in pigs and bars.

15. Cattle neat, viz.: dairy cows and heifers when bred in and imported from the United Kingdom, British Possessions, India or United States of America.

16. Cement (now dutiable, see Schedule I.).

17. Coal, coke and patent fuel.

18. Copper in pigs.

19. Fire engines and fire extinguishers to include hand grenades.

20. Fertilizers of all kinds, natural and artificial, including guano and other manures.

21. Iron, viz.: pig.

22. Iron, galvanized, for roofing, &c. (now included in the list of unenumerated goods and dutiable at the rate of 16½ ad val.).

23. Locomotives, railway rolling stock and parts thereof, rails, railway ties and all materials and appliances to be used exclusively for construction and equipment of railways and tramways.

24. Lymph for vaccination.

25. Lead, viz.: old scrap and pig.

26. Medicines, the remedy known as "606" (Salvarsan (Diocetyl-Diamido Arsenolenzol) and the following disinfectants when in liquid form: carbolic acid and coal tar, including Cylin and Jeyes' fluid.

27. Milk, condensed (now dutiable, see Schedule I.).

28. Mess plate, furniture and band instruments for the use of the navy, army, or militia, on the certificate of the military or naval commanding officer.

29. Magic lanterns and slides thereof not to include cinematograph, projectographs and similar apparatus.

30. Medals of gold or silver or copper or other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions.

31. Models of inventions and of other improvements in the arts and industries, but no article shall be deemed a model which can be fitted for use otherwise.

32. Manuscripts.

33. National flags.

34. Photographic apparatus and appliances (now included in list of unenumerated goods and dutiable at the rate of 16½ ad val.).

35. Printing paper.

36. Parts of articles free under the tariff:—The component parts of any article which is free under the tariff shall also be admitted free of duty, provided such parts of free things cannot be used for any other purpose than for making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free articles.

37. Provisions and stores imported by the Local Government for the Public Service, and stores, tools and materials for the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or for any parochial board for any public or parochial service, on the certificate of the Revenue Commissioner. Whenever any local merchant or trader shall have supplied to the local government or to the public service or to the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or to any parochial board for any public or parochial service, any goods which would otherwise have been entitled to come in free under this section, the purchaser, on production of a certificate from the revenue commissioner, shall be entitled to a refund of the duty provided to have been paid in connection with importation of such goods: Provided they have been imported within the limit of time fixed as the limit within which the drawback may be claimed on goods exported.

38. Provisions and stores, arms, equipment and uniforms, imported for the use of His Majesty's navy, army, or militia on the certificate of the officer commanding the navy or the troops that they have been solely imported for the use of the navy or army or militia as aforesaid.

39. Provisions, wines, spirits and malt liquors, imported for the use of the naval staff and naval messes in this Island, consigned by bills of lading to any naval officer, or the president of a naval mess, on the production of the bill of lading and the certificate of the officer, such certificate being countersigned by the officer commanding the naval forces, that they have been solely imported for the use of such officer or naval mess, and on an undertaking that they shall not be sold in the Island without special permission of the Collector of Customs, such permission to be given only on payment of the duty. This exemption shall also extend to similar goods withdrawn from a bonded warehouse on production of a certificate of a naval officer countersigned by the officer commanding the naval forces that such goods are for the sole use of such officer or naval mess, and on an undertaking as aforesaid that they will not be sold in this Island without payment of duty.

40. Personal effects, not being merchandise, of natives of Jamaica lying in foreign countries.

41. Professional plans, specifications and tracings.

42. Pure bred horses, pigs, sheep, cattle, goats and rabbits imported specially for breeding purposes from the United Kingdom, British Possessions, India and the Colonies of America provided that no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in the book or record established for that purpose, and provided further that certificates of such record and of the pedigree of such animal shall be produced and submitted to the proper officer of customs at the time of importation, duly authenticated by the proper custodian of such book or record, together with the affidavit of the owner, agent or importer that such animal is the identical animal described in the said certificate of record and pedigree. And provided further that the director of agriculture shall determine and certify to the Collector-General what are recognized breeds and pure bred animals under the provisions of this paragraph.

43. Poultry and other birds.

44. Pans for boiling sugar, of not less than 10 gallons capacity.

45. Quinine, sulphate of and all alkaloids or salts of cinchona bark (Quinine as here described does not include quinine compounded with other drugs).

46. School slates and slate pencils.

47. Sewing machines.

48. Shooks for tierce, puncheon, hoghead, barrel and cask, and shooks for boxes or crates used in packing native agricultural produce.

49. Specimens illustrative of natural history, mineralogy and geology not being such as are of an ornamental character.

50. Steam engines, boilers, prime motor engines of all kinds; machines, machinery and apparatus, whether stationary or portable, worked by power or by hand for manufacturing or preparing for market the agricultural and mineral products of the Colony, including sugar, coffee, cocoa, pimento, ginger, kola, annatto, coconuts, tobacco, cassava, fruits of all descriptions, vegetables of all descriptions, woods of all descriptions, fibres; and for raising water for the development, manufacture or preparation of the agricultural or mineral products aforesaid.

51. Steel, viz.: Ingots.

52. Stills and parts thereof.

53. Steel bars, expanded metal wire cloth and any other steel material specially manufactured for reinforcing concrete in building work.

54. Tau bark of all kinds whole or ground.

55. Telephones and telephone switch boards.

56. Taw.

57. Trees, plants, bulbs, cuttings, vines, seeds and grain of all kinds for propagation or cultivation.

58. Tortoise shell and turtle shell, unmanufactured.

59. Turtle, live.

60. Tin, viz.: in blocks and pigs.

61. The following apparatus and appliances when specially imported by the managing body or person in charge of a secondary school for the equipment of such school, viz.:

(a) Bunches, chairs, desks, tables, globes and charts for use in class rooms;

(b) Stands and suitable apparatus for chemical laboratories.

Whenever any local merchant or trader shall have supplied any of the above articles to the managing body or person in charge of a secondary school for the equipment of such school the purchaser shall be entitled to a refund of the duty provided to have been paid on the first importation of such articles, provided they have been imported within the limit of time fixed as the limit within which drawback may be claimed on goods exported.

62. Weather service, articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

63. Wire fences, wire fencing, staples and tying wire for fastening the wire of fences; the terms "wire for fences" and "wire fencing" not to include hurdles manufactured from wire or mesh wire and manufacturers of wire.

64. Wood hoops and truss hoops.

65. Wrought iron and steel work specially manufactured for the construction of the framework of the walls, floors, roofs, partitions and stairways of framed buildings, the panels of which are to be filled in with brickwork, masonry, concrete or similar non-metallic material.

66. Zinc, viz.: in blocks and pigs.

## SCHEDULE III.

## SECTION 3.

The following are also free of duty, except Nos. 2 and 3, for which see Section 3 of Tariff Law, 1911.

1. Animals brought into the Island temporarily for the purposes of exhibition or competition for prizes offered by an agricultural or racing association, and wild animals intended for exhibition in zoological collections.

2. Theatrical scenery, properties, apparel and other paraphernalia brought by proprietors or managers of theatrical or other exhibitions.

3. Professional implements, instruments, and tools of trade, occupation or employment in the actual possession of persons coming to the Island, not to be settled. This item not to be construed to include machinery or other articles imported for use in any manufacturing establishment.

4. Works of art, drawings, engravings, photographs, philosophical and scientific apparatus and appliances brought by professional artists, lecturers or scientists arriving from abroad for use by themselves temporarily for exhibition or in illustration, promotion and encouragement of art, science or industry in the Island and not for sale.

5. Used postage stamps for examination and selection by collectors.

6. Microscopic slides imported for temporary use by students of natural science.

## PROHIBITION.

The importation of honey into the Colony is prohibited.

## THE CUSTOMS CONSOLIDATION LAW, 1877, FURTHER AMENDMENT LAW, 1912.

(Law No. 20th March, 1912.)

Be it enacted by the Governor and Legislative Council of Jamaica, as follows:

1. This Law may be cited as the Customs Consolidation Further Amendment Law, 1912, and shall be read as one with The Customs Consolidation Law, 1877 (hereinafter called the Principal Law) and any Law amending the same.

2. Section 21 of the Principal Law and section 2 of The Customs Consolidation Amendment Law, 1911, are hereby repealed and in place and stead of section 21 of the Principal Law, the following section substituted:

(1) In all cases where the duties imposed by any Law now or hereafter in force, upon any goods imported into this Island are chargeable, not according to the weight, rate, gauge or measure, but according to the value of such goods, such value shall be taken to be the market value thereof at the time the contract of sale is entered into, in the market whence, or in the principal markets of the country whence the same were imported, and shall be ascertained by the declaration of the importer of such articles, or his agent as provided in sub-section 2 of this section and such value shall be made in the form in the Schedule to this Law or to the like effect.



- (2) Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in market value, but where the cost of goods at the place of purchase includes costs of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value.
- (3) The declaration by this section required shall in every case be made by the importer, except only when he may be absent or otherwise unable to make such declaration for cause to be deemed sufficient by the Chief Officer of Customs at the port of importation, and then it shall be made by his agent, such Collector or other proper officer is hereby empowered and required to demand such invoice, with such declaration thereunto attached, previous to the entry of any goods on which an *ad valorem* duty may be due, or may attach under any Law imposing the same, or for the regulation of the Customs of this Island. The invoice herebefore required to be produced shall distinctly and clearly set forth and describe the mark and number of each package containing the goods detailed in such invoice. The contents of each package must also be shown, and the value of each item forming the contents of the package and such values shall not be subject to any deductions on account of freight or other charges.

## INVOICE DECLARATION.

I, . . . . . of . . . . . in this Island, do hereby declare that the invoice now produced and marked with the letters . . . . . and amounting to the sum of . . . . . is the original invoice received in this Island which was forwarded by Messrs . . . . . of . . . . . the shippers of the goods contained in . . . . . packages marked and numbered . . . . . respectively and imported by . . . . . to the . . . . . Master, from . . . . . and set forth in the said Invoice and that I verily believe that the value set down in the said Invoice applies to such Goods respectively. I am aware that the value of the Goods at the Market where or in the Principal Markets of the country whence the same were imported and that such Invoice includes the value or cost of all packages, receptacles, covering and wrappers in which such Goods are packed or contained, together with all charges due or payable in respect of the preparing, packing and putting up of the goods in condition ready for shipment, and that there has not been to my knowledge or belief any encroachment or alteration made in the said Invoice; And I further declare that there has not been on my part or to my knowledge on the part of any person, any concealment or suppression of any Invoice, Bills of Larceny, letters, documents, or communications, facts, information or charges whatsoever whereby the Revenue of the Island may be defrauded of any portion of the duties lawfully due in respect of the said goods.

As witness my hand this . . . . . day of . . . . . 19 . . . . . (Signature of Importer.)

Witness to signature of Importer. . . . . (Signature of Witness.)

## TURKS AND CAICOS ISLANDS

## MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

An Ordinance of the Legislative Board of the Turks and Caicos Islands to repeal the Tariff Ordinance, 1884, and to make other provision in lieu thereof.

Whereas it is desirable to make provision for the payment of duties of Customs on goods imported into the Turks and Caicos Islands, other than that now in force:

Be it enacted by the Legislative Board of the Turks and Caicos Islands as follows:—

1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1906."

2. So much of the Tariff Ordinance, 1884 (No. 8 of 1884), as has not already been repealed is hereby repealed:

Provided that such repeal shall not affect any act or omission that has already taken place, or any right, liability or right of procedure, civil or criminal, or any proceedings commenced or to be taken in respect of any such act or omission.

3. On and after the coming into operation of this Ordinance there shall be raised, levied, collected and paid into His Majesty, his heirs and successors, for the use of the Government of the Turks and Caicos Islands upon the several articles imported into the said dependency and enumerated in Schedule 1. to this Ordinance, the several duties therein set forth.

The several articles enumerated in Schedule II. to this Ordinance shall, on importation into this dependency, be admitted free of duty.

All and every article or part or parts thereof not enumerated in either Schedule I. or Schedule II. to this Ordinance as subject to any other rate of duty, or declared free from duty by this or by any other Ordinance or regulation for the time being in force, and not being articles or goods, the importation of which is by any Ordinance, regulation or Government notice prohibited into this dependency, shall on importation be subject to and pay a duty of ten pounds sterling (£10) on every one hundred pounds sterling (£100) in value, and after these rates for any greater or less quantity of such goods imported respectively.

4. Every package or covering, whether containing goods liable to Customs duty or not, apparently designed for use other than in the importation of the goods contained therein, shall be subject to the same rate of duty as would thereon be levied if import empty, or separate from the goods contained or imported therein.

5. Whenever it shall appear to the Commissioner that the interests of the dependency may be advanced thereby, he may, by regulation, publish a General Notice, which may consist of the Governor-in-Chief, exempt from the payment of duty, either in whole or in part, any article or articles which may be imported and required for exclusive use in connexion with any local industry, or in the preparation of any native product or otherwise, subject nevertheless to such conditions and for such period as the Commissioner may see fit.

## SCHEDULE I.

| Articles.   | £ s. d.                      |
|---|------------------------------|
| Alc, beer, stout and porter, cider and cyder . . . . .                          | Per gall. 0 0 6              |
| Bay rum and bay water . . . . .   | " 0 2 0                      |
| Biscuits of all kinds, including pilot and navy bread . . . . .                 | Per 100 lbs. 0 1 0           |
| Butter and butter substitutes . . . . .   | " 0 1 0                      |
| Butter . . . . .  | " 0 1 0                      |
| Flour, wheat or rye . . . . .   | Per barrel of 196 lbs. 0 3 9 |
| Lard and lard substitutes . . . . .   | " 0 0 0                      |
| Meats, wet, dried, salted, smoked or cured (including hams and bacon) . . . . . | " 0 0 0                      |
| Oil, mineral, petroleum or kerosene . . . . .                                   | " 0 0 1                      |
| " all other . . . . .   | " 0 0 6                      |
| Rice . . . . .  | Per 100 lbs. 0 1 0           |
| Soup, all kinds and soup substitutes . . . . .                                  | " 0 3 0                      |
| Spirit, whiskey . . . . .   | Per gall. 0 7 6              |
| " brandy . . . . .  | " 0 6 0                      |

| Articles.  | £ s. d.                            |
|--|------------------------------------|
| Spirits, cordials, liqueurs, bitters containing spirit, and spirituous beverages not otherwise provided for . . . . .                            | Per gall. 0 5 6                    |
| " gin . . . . .  | " 0 7 6                            |
| " rum . . . . .  | " 0 6 0                            |
| " of wine and alcohol not otherwise provided for . . . . .   | " 0 5 0                            |
| Sugar . . . . .  | Per 100 lbs. 0 2 0                 |
| Ten . . . . .  | " 0 0 0                            |
| Tobacco, cigarette . . . . .   | Per 1,000 0 2 0                    |
| " cigars . . . . .   | " Plus 20% ad val. per 100 0 5 0   |
| " manufactured . . . . .   | " Per lb. 0 0 6                    |
| " "plug" or "cake," leaf and unmanufactured tobacco . . . . .  | " Per lb. 0 0 4                    |
| Wine . . . . .   | " Plus 10% ad val. per gall. 0 2 0 |
| Wood, all kinds of lumber in rough or sawed, by superficial measurement of one inch thick . . . . .  | " Per 1,000 ft. 0 7 0              |
| " all kinds of lumber planed, smooth, grooved or tongued, but not otherwise manufactured, by superficial measurement of one inch thick . . . . . | " Per 1,000 ft. 0 10 0             |
| " shingles, all kinds . . . . .  | " Per 1,000 0 1 6                  |
| Wrecks, hulls and materials of vessels wrecked, derelict, stranded or condemned, not otherwise exempted . . . . .                                | " 10% ad val.                      |
| And after these rates for any greater or lesser quantity of such goods respectively.   |                                    |

## SCHEDULE II.

Articles admitted free (arranged alphabetically).

Agricultural implements, viz., hoes, cutlasses, agricultural forks, axes, bill hooks, mattocks, pickaxes, spades and shovels; apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light and measuring gas or electricity; articles the property of any foreign Government imported into this dependency for the sole purpose of furnishing, decorating or equipping the Consulate of such Government, provided that the like concession is granted to British Consulates by such foreign Government and is certified to by the Consul or Consular Agent; bags and sacks for exporting salt or other produce of the dependency; beans and peas not preserved in tin or glass; boats and boat spars; books, printed, bound or unbound, pamphlets, magazines, newspapers, letters and cards; bran, pollard, oilmeal, oats and feed; bullion and coin; carts, carriages, and all other wheeled vehicles and parts thereof; cement; clocks and watches; coal of all kinds; coals and coals; copper rods; cordage; corn and all other grain; the meat and other preparations thereof: rice, wheat and rye flour excepted; fertilisers of all kinds, including guano and other manure; fire engines and appliances for extinguishing fire; fish, fresh, dried, smoked, pickled or laid (other than preserved in tin or glass); fruit and vegetables, fresh; hay and other grass; fodder; ice; iron, bar and sheet; live animals of all kinds, including poultry and other birds; locomotives, railway rolling stock and parts thereof, rails, ties and all materials and appliances to be used exclusively for construction, equipment and operation of railways and tramways; lymph for vaccination; machinery of all kinds, including sewing machines; meat, fresh, of all kinds; metal sheeting; molasses, honey and syrup; musical instruments; oars; paper of all kinds, stationery and printing materials; passengers' personal baggage; salt; school slates and slate pencils; stores imported for or for the use of the Imperial or Colonial Services; telegraph and telephone instruments, lines, switchboards and fittings; timepieces; trees, plants, vines, seeds and grains; tools and implements for propagation cultivation; typewriters; uniforms, articles of, naval, military or civil, imported by any member of those services, for their personal use; waters, mineral or aerated; weather service articles imported for the use of the weather service of the United States of America, being the property of the United States Government.

## EXPORT DUTY.

On every living assal plant, slip, sucker or seedling of the assal plant exported, a duty of one halfpenny sterling.





His Majesty's Consulate therein; Eggs; Fertilizers and manures; fish, fresh or on ice; fruits and vegetables not being preserved except potatoes other than sweet potatoes; Gold in bars, plate or wire; goods imported in exchange for similar previously exported goods which have been reimported within a certain time; certain raw hides of their importation and on which duty had been paid; provided that notice be taken in the intention to export such goods was given to the Treasurer at the time of exportation; Ice; insecticides, viz., Paris green, and such other articles as may be deemed necessary for the purpose of the time determine; Multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed; provided that such materials are to form an integral part of such factory; **Nails**; **Oil**, viz., kerosene, and such other oils as used in oil engines; Packages, viz., boxes, barrels, casks and inner packages of all kinds, also packages and coverings (except butt, puncheons, hogheads, tierces and trunks) in which goods are actually imported, if usual and proper for the goods so imported; **Produce**, viz., all articles of the Presidency and which shall be proved to the satisfaction of the Treasurer to have been exported from this Presidency with molasses therein, or which shall be proved to the satisfaction of the Treasurer to have been received at or brought from any port or place within the Presidency; **Seeds**, viz., all seeds of the Presidency with molasses; plants, shrubs and seeds for planting; **Poultry**; public worship and education (articles specially imported for), viz., musical instruments of all kinds, lamps, bells, vases and all other furniture and articles to be used in the service of the churches, chapels, and duly certified schoolhouses; **Railway** and tramway rolling stock and materials for permanent way; **Salt**; specimens illustrative of natural history, steam engine, steam pipes,

for portable, for agriculture, irrigation or mining, or machinery for the manufacture of sugar, or rum, or the spinning or baling of cotton; or the manufacturing of iron, tin, copper, brass, lead, zinc, silver, gold, or other metal; or any process of manufactory; or for any of the above articles of machinery or for the communication of motive power thereto; provided that none of the above articles or machinery shall be free of duty when imported for sale, stores of every description imported or supplied for the use of His Majesty's land or sea forces in Canada where no special duty allowance is granted by members of the Defence Force for their own use, all goods or stores imported by the St. John's City Board for the public use of the Board, all things imported by or supplied for the use of the Government for the public uses of the Presidency. If any goods on which duty has been paid at the time of importation be subsequently supplied to or for the use of the Governor-General, or to or for the use of the Government, or in cases where no special duty allowance is granted, the amount of duty paid upon the goods so supplied shall be repaid out of the Treasury on the warrant of the Governor; surgical instruments and appliances imported for his use by a medical practitioner in actual practice and not exceeding £100 in value, or by a licensed veterinary practitioner not exceeding £50 in value, shall be exempt from duty, and shall be taken as one tonne and preserved until again brought by a passenger for his own use.

## Date \_\_\_\_\_ (Sd) \_\_\_\_\_

[illegible]

Presidency of the said Colony, save and except the Presidency of Dominica.







And in proportion for any greater or less quantity of sugar and rum.

3. This Ordinance came into operation on the first day of October, 1903

## SCHEDULE I.—IMPORT DUTIES—continued.

| Articles.  | £  | s. | d.   |
|--|--|----|------|
| Lumber: Pitch pine   | Per 1,000 feet by superficial measurement of one inch thick. | 1  | 0 10 |
| Oak, beech, elm, mahogany, cedar, hickory, and all hardwoods                         | Per 1,000 feet by superficial measurement of one inch thick. | 0  | 8 4  |
| White pine, spruce and all soft woods  | Per 1,000 feet by superficial measurement of one inch thick. | 0  | 3 0  |
| Shooks   | Per 1,000  | 0  | 5 0  |
| Shingles: cedar and pine   | Per 1,000  | 0  | 3 0  |
| Cypress  | Per 1,000  | 0  | 4 2  |
| Wallaba  | Per 1,000  | 12 | 10 0 |
| Spars (in the rough, or finished)  | Per 1,000  | 12 | 10 0 |
| Staves   | Per 1,000  | 0  | 5 0  |
| Wreck, botom and jetsam sold in the island   | Per 1,000  | 12 | 10 0 |
| All articles or things not hereinbefore specified, and not included in Schedule III. | Per 1,000  | 12 | 10 0 |

## SCHEDULE II.

## EXPORT DUTIES.

| Articles.                                      | £                               | s. | d.  |
|--|---------------------------------|----|-----|
| Animals, horned cattle                         | Per head                        | 0  | 6 0 |
| Bay leaves                                     | Per 100 lbs.                    | 0  | 1 3 |
| Cacao shells                                   | Each                            | 0  | 1 0 |
| Citrate of lime manufactured in the Presidency | per cwt.                        | 0  | 1 3 |
| Cocoa  | Per 100 lbs.                    | 0  | 1 0 |
| Coffee   | Per gal.                        | 0  | 1 0 |
| Essential oils: Bay                            | Per gal.                        | 0  | 3 0 |
| Other kinds if expressed or equalled           | Per gal.                        | 0  | 1 0 |
| if otherwise extracted                         | Per gal.                        | 0  | 1 0 |
| Farine maide                                   | Per bushel                      | 0  | 3 0 |
| Fruit—fresh: Bananas                           | Per 100 bunches                 | 0  | 2 1 |
| Limes  | Per barrel                      | 0  | 1 0 |
| Oranges  | Per box, not exceeding ½ barrel | 0  | 0 1 |
| Fruit—preserved: Limes, pickled                | Per barrel                      | 0  | 0 3 |
| Tamarinds                                      | Per barrel                      | 0  | 1 0 |
| Fruit-jams and fruit-jellies                   | Per 100 lbs.                    | 0  | 4 2 |
| Ginger   | Per barrel                      | 0  | 0 6 |
| Hides and skins: Cattle hides                  | Each                            | 0  | 0 3 |
| All other skins                                | Per dozen                       | 0  | 0 3 |
| Lime juice: Concentrated                       | Per gallon                      | 0  | 1 1 |
| Raw  | For every 10 gallons            | 0  | 1 1 |
| Starches                                       | Per 100 lbs.                    | 0  | 1 0 |
| Turtle shell                                   | Per lb.                         | 0  | 0 6 |
| Wood: Fire                                     | Per cord                        | 0  | 1 0 |
| Logwood  | Per cord                        | 0  | 2 0 |

## BRITISH PREFERENTIAL TREATMENT.

Regulations have been issued for the purpose of governing the entry of goods under the British Preferential Tariff.

The Regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana, p. 117.

The Preferential Tariff for goods the produce or manufacture of the United Kingdom, Canada or New Zealand is to be four-fifths of the duties imposed on similar goods—the produce of other countries.

## SCHEDULE III.

## (Arranged alphabetically.)

Articles to be admitted free.—Animals, alive, not enumerated in Schedule I, sucking animals, poultry and fowls; baggage of passengers containing apparel and articles of personal use, and all professional apparatus and workman's tools brought in by a passenger for his own use; Belting for machinery, of leather, canvas or india rubber; books (printed or in manuscript), printed matter in all languages and printed forms; bottles, of glass or stoneware; bridges of iron or wood, or both combined; Carts, waggons, trucks and barrows, not including vehicles of pleasure; chalk, whitening or lime to be used in the manufacture of citrate of lime in the Presidency; Eggs; Fertilizers of all kinds, natural or artificial; fish and oysters, fresh or on ice; fishing rods, with their tackle; fruits and vegetables, not dried or preserved; furniture and household effects, the property of, and imported by persons coming to reside in the island; Gold and silver coin and bullion; Ice; Locomotives, rolling stock, rails, ties, and all materials and appliances for railways and tramways; Machinery and apparatus for the reaping and manufacture of produce, and all parts and fittings thereof, including teases and sugar pans; maps and charts; music, printed or in manuscript; marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments; Packages or coverings in which goods are imported, if they are usual and proper for the purpose; personal effects of individuals belonging to the island dying abroad; photographic apparatus for the private use of the importer; pictures and engravings; ploughs and similar implements, and agricultural forks; musical instruments, lamps, bells, statues, ornaments, sacramental wine, and all other articles especially imported for use in the celebration of divine worship, or for the decoration, building or repairing of any church, chapel or cemetery, upon the certificate to that effect by the officiating minister; Salt; samples (not of saleable value) of manufactured goods, and other articles and all articles intended for exhibition only and not for sale which the Treasurer, in his discretion, and subject to the rules made by the Assembly, allows to be imported free; specimens illustrative of natural history; steam boilers and steam pipes; surgical instruments imported by practitioners for their own use; Telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination; trees, plants, vines, cuttings, bulbs, seeds and grains of all kinds for propagation or cultivation; tombstones and railings for graves, and mural tablets; Vessels, boats and lighters, with their masts, spars, apparel, tackle and furniture; Water pipes of all classes, materials and dimensions; wire for fences, with the hooks, staples, nails and like appliances for fastening the same; all articles and things imported for or supplied to the Governor or His Majesty's army or navy, and uniforms, accoutrements and appointments imported by the officers of His Majesty's army, navy or militia for their own use; and if any article or thing upon which duty has been paid at the time of its importation be subsequently supplied for any of the above purposes the amount of the duty so paid shall be repaid out of the Treasury upon the warrant of the Governor; all articles, goods, animals and things (except run) being the growth, manufacture or produce of or raised in any of the islands composing the colony of the Leeward Islands, under prescribed conditions.

## MONTERRAT

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.  
Ordinance No. 9 of 1905, in force June 30, 1905, to grant duties of custom upon certain imported goods.

## SCHEDULE A.

| IMPORT DUTIES.   | s.                               | d.   |
|--|----------------------------------|------|
| 1 Aerated and mineral waters   | per doz. reputed pints           | 9 3  |
| 2 Alcoholic liquors:—  |                                  |      |
| Alc. beer, porter, stout, perry and cider  | per doz. reputed quarts          | 2 9  |
| " " " " " " " "  | in cask, per gall.               | 0 9  |
| Bitters of all kinds   | per doz. reputed pints           | 3 0  |
| Cordials, liqueurs and sweetened spirits   | per gall.                        | 7 6  |
| Spirits not sweetened, not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength of proof, viz.: |                                  |      |
| Brandy   | per gall.                        | 7 9  |
| Gin  | "                                | 6 3  |
| Rum  | "                                | 4 10 |
| Whisky   | "                                | 6 3  |
| All other spirits  | "                                | 6 2  |
| Wine, including all flavoured or medicated wine  | 37½ ad val.                      |      |
| 3 Animals: Cattle  | each                             | 7 6  |
| Horses   | "                                | 45 0 |
| Asses  | "                                | 6 0  |
| Mules  | "                                | 15 0 |
| 4 Bricks and tiles   | per 1,000                        | 6 3  |
| 5 Cement (†)   | per barrel not exceeding 40 lbs. | 2 3  |
| 6 Coal, coke and patent fuel   | per ton                          | 3 0  |
| 7 Drugs, viz., opium, bang or gung   | per lb.                          | 15 0 |

|  | s.                                       | d.   |
|--|--|------|
| 8 Fire-arms and ammunition:—   |  |      |
| Cannons  | each                                     | 30 0 |
| Pistols and revolvers  | "  | 15 0 |
| Gunpowder and all explosives   | per lb.                                  | 0 9  |
| 9 Grain, viz.:   |  |      |
| Corn, wheat and oats   | per bushel                               | 0 1½ |
| Peas, beans, barley and dallanaces   | per 100 lbs.                             | 0 3  |
| Rice   | per 100 lbs.                             | 3 1½ |
| 10 Matches (in boxes or packets)   | per gross                                | 0 1½ |
| 11 Oil meal, linseed meal, cotton seed meal and similar preparations   | per 100 lbs.                             | 1 5  |
| 12 Perfumery and perfume spirits, hair oil, pomades, powders, toilet or fancy soaps and similar toilet accessories | 30% ad val.                              |      |
| 13 Preserves:—   |  |      |
| Arrowroot, sago, tapioca and all similar starches and all preparations of the same                                 | per 100 lbs.                             | 3 1½ |
| Beef, in pickle or salt  | "  | 6 3  |
| Bread and biscuits, not fancy or in tin (†)  | per barrel not exceeding 100 lbs.        | 1 8  |
| Butter and cheese  | per lb.                                  | 0 1½ |
| Coffee, cocoa and chocolate not prepared with sugar artificially incorporated in a notable proportion              | per lb.                                  | 0 1½ |
| Corn, meal (†)   | per barrel or bag not exceeding 195 lbs. | 2 0  |
| Fish, dried or smoked  | per cwt.                                 | 2 5  |
| Pickled salmon (†)   | per barrel not exceeding 200 lbs.        | 12 0 |
| " mackerel, herring and other (except salmon) (†)  | per barrel not exceeding 200 lbs.        | 3 9  |
| Flour of wheat per barrel or bag not exceeding 195 lbs. (†)  | "  | 4 8  |
| " oatmeal or rye meal per barrel or bag not exceeding 224 lbs. (†)   | "  | 6 0  |

(†) Here read "and other packages in like proportion."

(†) Here read "and other packages in like proportion."

|   | s. | d. |
|---|----|----|
| Fruit and vegetables:—  |    |    |
| Canned, tinned, bottled, or otherwise preserved .. per lb.  | 0  | 13 |
| Almonds, currents, citrons, figs, prunes and raisins ..   | 0  | 3  |
| Potatoes, except sweet, per barrel or bag, not exceeding 160 lbs. (7)   | 2  | 3  |
| Hams, bacon; oleomargarine; sausages and tongues, per lb.   | 0  | 12 |
| Lard and its compounds; macaroni and vermicelli; pork in pickle or salt .. per lb.                                      | 0  | 0  |
| Onions and garlic ..  | 0  | 0  |
| Milk—condensed .. per 100 lbs.  | 1  | 8  |
| Sugar, muscovado or melado ..   | 1  | 8  |
| " other than mu-covado or melado ..   | 2  | 1  |
| Soap other than fancy or toilet .. per lb.  | 0  | 0  |
| Tea .. per gal.   | 0  | 43 |
| 14 Tallow and tallow .. 13% ad val.   |    |    |
| Candles (except tallow) .. per lb.  | 0  | 3  |
| " tallow ..   | 1  | 8  |
| Oils, castor, cod liver and olive .. per gall.  | 1  | 0  |
| All other (not being rock oil) ..   | 2  | 3  |
| Petroleum and its products .. per case of 8 Imp. gals.  | 0  | 0  |
| Soap, other than toilet or fancy .. per lb.   | 0  | 0  |
| 15 Tobacco: Cigars if over the value of 6.0 p. 100 ..   | 2  | 0  |
| " If of or under the value of 6.0 p. 100 ..   | 2  | 0  |
| Cigarettes ..   | 1  | 0  |
| Leaf if imported in packages containing not less than 500 lbs. ..   | 3  | 0  |
| " If imported in packages containing less than 500 lbs. ..  | 3  | 0  |
| Manufactured (including snuff) .. per 1,000   | 3  | 14 |
| 16 Wood:—Cedar and pine shingles ..   | 6  | 3  |
| Cypress and wallah shingles ..  | 12 | 6  |
| Pitch pine .. per 1,000 feet by superficial measurement of one inch thick ..  | 12 | 6  |
| Oak, beech, elm, mahogany, hickory and all hard woods .. per 1,000 feet by superficial measurement of one inch thick .. | 31 | 3  |
| White pine and spruce .. per 1,000 feet by superficial measurement of one inch thick ..                                 | 9  | 46 |
| Staves .. per 1,000   | 12 | 6  |
| Shooks .. each bundle ..  | 0  | 6  |
| " with heads ..   | 0  | 6  |
| 17 All goods not hereinbefore specified and not exempted by the Ordinance or Schedule B. .. 13% ad val.                 |    |    |

## BRITISH PREFERENTIAL TREATMENT.

Regulations have been issued for the purpose of governing the entry of goods under the British Preferential Tariff. The regulations, including forms of certificates of origin, are generally similar to those issued for other West Indian Colonies, which see under British Guiana, p. 117. The Preferential Tariff for goods imported from the United Kingdom, Canada and Newfoundland is four-fifths of the duties imposed on similar goods the produce of other countries.

## SCHEDULE B.

(Alphabetically arranged.)

The following articles may be imported duty free:—Animals, sucking; articles or goods which are exported for repair or alteration and subsequently re-imported, provided that notice of the intention to export such articles or goods was given to the treasurer at the time of exportation; Bargees, personal, of persons engaged in the ordinary use and profession of agriculture, containing articles of value not exceeding £5, for the use of the same persons as passengers for his own use; blasting powder imported for use in the making or repairing of roads; bullion; books, printed, pamphlets, newspapers, periodicals, and other printed matter of a similar description; Chalk, whitening or lime, when imported for use in the manufacture of citrate of lime, provided the person importing the same shall furnish the treasurer with a certificate signed by himself specifying that such chalk, whitening or lime has been imported for use in the manufacture of citrate of lime; chemicals for agricultural purposes; coal to be used as fuel in the manufacture of any product of the Presidency; consular articles imported for the use of an individual; produce of foreign articles imported for the use of an individual; a similar privilege in respect of foreign articles is accorded by the laws and customs of such foreign country or place to His Majesty's consulate therein; Eggs; Fertilizers of all kinds, natural and artificial; fish, fresh or in ice; fruits and vegetables not being preserved (except potatoes other than sweet potatoes); furniture and household effects for own use; property of persons coming to reside for the first time in the Presidency, which are imported by them for their personal use and which have been in their use for not less than one year previously to the importation thereof, provided that such furniture and household effects be imported within one year after the owner has come to reside in the Presidency; Gold in bars, plate or coins, imported in exchange for similar previously imported goods which have been exported from this Presidency within three weeks of their importation and on which duty had been paid; provided that notice of the intention to export such goods was given to the treasurer at the time of exportation; Ice; insecticides (viz., Paris Green and such other insecticides or fungicides as the Governor in Council may from time to time determine); Maps and charts; multiple effect machinery for manufacturing sugar and plant and parts thereof and any materials required to erect, enlarge or improve a factory wherein a multiple effect is, or is to be installed, provided that such materials are to form an integral part of such factory; music; Naval stores for use of the Admiralty; Oil for use in oil engines as fuel; Packages, viz.: boxes, barrels, crates and inner packages of all kinds, also packages and coverings (except built, puncheons, hoeshafts, tires and trunks) in which goods are actually imported, if usual and proper for the purpose, and in every empty package imported into the Presidency and which shall be proved to the satisfaction of the treasurer to have been exported from this Presidency with molasses or lime juice therein, or which shall be proved to the satisfaction of the treasurer to have been received at or brought from any port or place without this Presidency in exchange for a package exported from this Presidency with molasses, pictures and engravings; plants, shrubs and seeds for planting;

polity; public worship and education, articles specially imported for, viz.: musical instruments of all kinds, lamps, bells, wines and other furniture and articles to be used in the celebration of divine worship, and all goods imported for the use or repair of churches, chapels, and duly certified school houses; Railway and tramway rolling stock and materials for permanent way; Salt; shipbuilding materials and accessories of a specific vessel or boat, except rope and cordage equipment or repairs of all kinds when imported for the construction of all kinds, including wire rope; specimens illustrative of natural history; steam engines, steam pipes, boilers, boiler tubes, the fittings of all kinds, including wire rope; specimens illustrative of agriculture, ploughs, machinery, whether stationary or portable, for use in irrigation or mining, or machinery for the manufacture of starch, lime or lime into products, sugar, or rum or the ginning or baling of cotton or the crushing of cotton seed or the manufacture of cotton seed oil, and all necessary parts for the repair of any of the above articles; all goods imported for the communication of motive power thereto, provided that none of the above articles or machinery shall be imported for use by Medical Practitioners in actual practice and not exceeding £100 in value, or by a licensed Veterinary Practitioner not exceeding £20 in value and for his own use; Telegraph wire, telegraphic and telephonic electrical apparatus and all appliances of all kinds for communication or illumination thereby; Tombs, tombs, tablets and railings for graves; turtle; all goods imported for supply to the Government or the Governor or His Majesty's army or navy and military, naval and militia uniforms, accoutrements and appointments imported by officers of His Majesty's army, navy or militia for their own use; all goods or articles of any kind which have been paid at the time of importation by the Board of Health for the public use; If any goods of this class or of any class which has been paid at the time of importation by the Board of Health for the public use, the amount of duty paid upon the goods supplied as above mentioned, shall be repaid out of the Treasury on the warrant of the Governor; all samples, not of saleable value, or manufactured or other goods, and all articles intended for exhibition only, and not for sale, which the Treasurer in his discretion (subject to the Governor's authority) shall allow to be imported (subject to the Governor's authority) for or raised in, any of the islands composing the Colony of the Leeward Islands and goods upon which duty shall have already been paid in any Presidency of the said colony except Dominica, provided that the person importing the same shall produce to the Treasurer at the time of the importation thereof a certificate signed by the Treasurer of the island or Presidency from which the same are imported stating that the same are exempt from duty under this section; provided also that nothing in this section contained shall be deemed to exempt any rum within the meaning of any Excise Ordinance or Rum Duty Ordinance for the time being in force in this Presidency from any liability to excise duty; and provided, moreover, that, where the amount of duty already paid in any Presidency shall be less than the amount which, but for this section, would be payable in this Presidency, the exemption created by this section shall not extend to the difference between such amounts; where any imported goods upon which duty has been paid in this Presidency are exported to any other Presidency, except Dominica, this Presidency shall be credited with the amount of duty paid in this Presidency in his books with payment of so much of the duty paid upon such goods in this Presidency as shall be equal to the amount of duty which would have been payable upon such goods in such other Presidency, if the same had been first imported into such other Presidency, or with any less amount.

## EXPORT DUTIES.

Ordinance (No. 5 of 1905).

|   | s. | d. |
|---|----|----|
| Animals: Asses .. per head  | 2  | 0  |
| Cattle ..   | 5  | 0  |
| Calves under 6 months, with their mothers ..  | 0  | 4  |
| Goats ..  | 5  | 0  |
| Horses ..   | 7  | 6  |
| Mules ..  | 0  | 0  |
| Pigs and sheep .. per 100 lbs.  | 1  | 0  |
| Bay leaves .. per doz.  | 0  | 3  |
| Carts, felloes and naves .. per cwt.  | 1  | 0  |
| Citrate of lime .. per 100 lbs.   | 2  | 1  |
| Cocoa and coffee ..   | 4  | 3  |
| Cotton:—Sea Island or other long-staple varieties ..  | 2  | 1  |
| Short staple varieties ..   | 4  | 2  |
| Corn .. per bushel  | 0  | 2  |
| Essential oils: Bay .. per gall.  | 2  | 0  |
| " other kinds if expressed or equalled ..   | 0  | 6  |
| All other kinds if otherwise extracted ..   | 0  | 6  |
| Fruits and vegetables, fresh:—  |    |    |
| Bananas and plantains .. per 100 bunches  | 2  | 1  |
| Limes and oranges .. per barrel   | 0  | 2  |
| " .. per box not above 2 cubic feet   | 0  | 2  |
| Sweet potatoes .. per 100 boxes   | 2  | 1  |
| All other kinds in boxes .. per 5 cubic feet  | 0  | 2  |
| Hides and skins:—Cattle hides .. each   | 0  | 3  |
| " .. per doz.   | 0  | 3  |
| Lime juice, concentrated .. per 100 galls   | 0  | 10 |
| " RAW ..  | 0  | 10 |
| Limes, pickle .. per barrel   | 0  | 6  |
| Molasses .. per 100 galls   | 2  | 1  |
| Papaine .. per lb.  | 0  | 6  |
| Peas and beans .. per bushel  | 0  | 1  |
| Poultry .. per doz.   | 0  | 3  |
| Starches (viz., arrowroot, sago, tapioca, cassava, similar starches and preparations of the same) .. per 100 lbs. | 1  | 0  |
| Sugar:—   |    |    |
| " .. per hoghead (over 32 in. fruse)  | 2  | 6  |
| " .. per tierce (over 28 in. and less than 32 in.)  | 2  | 1  |
| Muscovado .. per cask (less than 32 in.)  | 0  | 2  |
| " .. per barrel or bag  | 0  | 2  |
| Syrup .. per 100 galls  | 4  | 3  |
| Tamarinds .. per barrel   | 0  | 2  |

## PROHIBITION.

The importation, sale or manufacture of matches made with white or yellow phosphorus.



## VIRGIN ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

Ordinance (No. 1 of 1905, proclaimed April 1, 1905).

### IMPORT DUTIES.

| Articles.   |                         | £  | s. | d. |
|---|-------------------------|----|----|----|
| Aerated and mineral waters .....  | Per doz. reputed pints  | 0  | 0  | 6  |
| Alcoholic liquors :   |                         |    |    |    |
| Ale, beer, porter and cider.....  | Per doz. reputed quarts | 0  | 1  | 8  |
| "   | in casks .....          | 0  | 0  | 6  |
| Bitters of all kinds .....  | Per doz. reputed pints  | 0  | 2  | 0  |
| Cordials, liqueurs and sweetened spirits.....   | Per gallon              | 2  | 2  | 6  |
| Spirits not sweetened, not exceeding the strength<br>of proof by Sykes' hydrometer and so in proportion<br>for any greater strength of proof, viz. :— |                         |    |    |    |
| Brandy.....   | Per gallon              | 0  | 2  | 0  |
| Gin .....   | " "                     | 0  | 2  | 0  |
| Rum .....   | " "                     | 0  | 2  | 0  |
| Whisky.....   | " "                     | 0  | 3  | 0  |
| All other spirits .....   | " "                     | 0  | 3  | 0  |
| Wine, including all flavoured or medicated wine   |                         |    |    |    |
|   | Per £100 value          | 15 | 0  | 0  |

### Animals :

|   |               |    |    |   |
|---|---------------|----|----|---|
| Cattle .....  | Each          | 0  | 8  | 0 |
| Horses .....  | "             | 0  | 10 | 0 |
| Mules .....   | "             | 0  | 5  | 0 |
| Cement .....  | Per barrel    | 0  | 2  | 0 |
| Coal, coke and patent fuel .....  | Per ton       | 0  | 2  | 6 |
| Drugs, viz.: opium, bang, gunge .....                                     | Per lb.       | 0  | 10 | 0 |
| Grain, viz.: Corn, wheat, oats, peas, beans, barley and<br>melnavas ..... | Per bushel    | 0  | 0  | 6 |
| Grains and ammunition : .....   | Per 100 lbs.  | 0  | 2  | 1 |
| Firearms of all kinds .....   | Each          | 1  | 0  | 0 |
| Gunpowder and all explosives .....  | Per lb.       | 0  | 0  | 6 |
| Fireworks and percussion caps, cartridges and car-<br>tridge cases .....  | Per 100 value | 15 | 0  | 0 |
| Matches .....   | Per gross     | 0  | 0  | 3 |
| Medical and surgical instruments and appliances .....                     | Per 100 value | 10 | 0  | 0 |
| Oil meal and linseed meal and similar preparations .....                  | Per 100 lbs.  | 0  | 1  | 6 |

### Provisions

|   |              |   |   |   |
|---|--------------|---|---|---|
| Arrowroot, sago, tapioca and all similar starches<br>and all preparations of the same ..... | Per 100 lbs. | 0 | 2 | 1 |
| Beef in pickle or salt .....  | " "          | 0 | 4 | 2 |
| Bread and biscuit, not in tin .....   | Per barrel   | 0 | 1 | 0 |
| Butter .....  | Per 100 lbs. | 0 | 5 | 0 |
| Cheese .....  | " "          | 0 | 4 | 2 |
| Coffee, cocoa and chocolate .....   | " "          | 0 | 4 | 2 |
| Corn meal .....   | Per barrel   | 0 | 2 | 0 |
| " " in quantities of less than 50 lbs.  | Per lb.      | 0 | 0 | 3 |
| Fish, dried or smoked .....   | Per 100 lbs. | 0 | 4 | 0 |
| Pickled salmon .....  | Per barrel   | 0 | 8 | 2 |
| " mackerel .....  | " "          | 0 | 3 | 0 |
| " herring and other .....   | " "          | 0 | 2 | 6 |
| Flour of wheat, oatmeal or rye meal .....   | " "          | 0 | 3 | 0 |
| " " in quantities of less than 50 lbs.  |              |   |   |   |

## Fruits and vegetables

|   |                   |   |   |   |
|---|-------------------|---|---|---|
| Canned, tinned or bottled .....                   | Per reputed lb.   | 0 | 0 | 1 |
| Almonds, currants, citron, figs, raisins and nuts | Per lb.           | 0 | 0 | 2 |
| Hams and bacon *                                  | Per too lbs.      | 0 | 8 | 4 |
| Lard and its compounds .....                      | " "               | 0 | 4 | 2 |
| Macaroni and vermicelli .....                     | " "               | 0 | 4 | 2 |
| Oleomargarine .....                               | " "               | 0 | 5 | 2 |
| Pork in pickle or salt .....                      | " "               | 1 | 2 | 0 |
| Sausages and tongues .....                        | " "               | 0 | 8 | 1 |
| Sugar (muscovado and ineledo) .....               | " "               | 0 | 1 | 8 |
| All other .....                                   | " "               | 0 | 2 | 1 |
| Tea .....   | Per lb.           | 0 | 0 | 6 |
| Vinegar .....                                     | Per gallon        | 0 | 0 | 3 |
| Beef and pork preserved in cans .....             | per cent. ad val. |   |   |   |

## Tailow and

|   |              |   |    |   |
|---|--------------|---|----|---|
| Candles, other than tallow .....                      | Per 100 lbs. | 0 | 16 | 8 |
| Candles, tallow .....                                 | "            | 0 | 4  | 2 |
| Oils, olive .....                                     | "Per gallon  | 0 | 1  | 0 |
| All other (except castor and cod liver) ..            | "            | 0 | 9  | 0 |
| Petroleum and its products...Per case of 8 imp. gals. | "            | 0 | 1  | 6 |
| Soap (not being scented or fancy soap)...Per 100 lbs. | "            | 0 | 4  | 2 |
| Tallow, comb, axle or machine grease...               | "            | 0 | 4  | 4 |

## Tobacco :

|  |    |   |   |
|--|----|---|---|
| Cigars (except those known as "Long Toms")..Per lb.  | 0  | 1 | 6 |
| "Long Toms" .....  | 0  | 1 | 0 |
| Cigarettes .....   | 0  | 1 | 3 |
| Leaf .....   | 0  | 6 | 0 |
| Manufactured (including snuff) .....   | 0  | 1 | 6 |
| All articles or things not hereinbefore specified and not included in the table of exemptions..Per 100 value | 10 | 0 | 0 |

### EXPORT DUTIES.

| Articles.   |              | £ | s.      |
|---|--------------|---|---------|
| Animals : Asses .....   | Each         | 0 | 2       |
| Bulls, cows, oxen or calves over 12 months old .....                            | "            | 0 | 8       |
| Calves not more than 12 months old .....  | "            | 0 | 3       |
| Goats or kids .....   | "            | 0 | 3       |
| Hogs, pigs (not being sucking pigs) .....                                       | "            | 0 | 1       |
| Pigs, sucking .....   | "            | 0 | 6       |
| Horses, mules, or foals of either sex .....                                     | "            | 0 | 6       |
| Sheep or lambs .....  | "            | 0 | 6       |
| Charcoal .....  | Per barrel   | 0 | 2       |
| Lime, building .....  | "            | 0 | 3       |
| Sweet potatoes, yams and tanniers .....   | Per 100 lbs. | 0 | 6       |
| All hardwoods per 1,000 ft. by superficial measurement<br>of 1 inch thick ..... | 3            | 0 | 6       |
| Wreckage .....  | 10           | % | ad val. |

## FREE LIST

(Arranged alphabetically.)

Articles to be admitted free:—**Animals** alive, to include any asses, sheep, goats, hogs, pontry, turtle and all sucking animals; **Baggage** (personal) of passengers containing apparel and articles of personal use and all professional apparatus and workman's tools imported in by a passenger for his own use; belting for machinery, of leather, canvas, or india rubber; boats and lighters; bones and horns; books, printed, bound or unbound, pamphlets, newspapers and printed matter, in all languages; bottles of glass or stone ware; bran, middlings and shorts; bricks and tiles; bridges of iron or wood, or of both combined; building materials imported for the construction or repair of any church or chapel; **Carts**, waggons, cars and barrows, with or without springs for ordinary roads and agricultural use, not including vehicles of pleasure; canvas and cordage when imported for use on boats and ships; crucibles and melting pots of all kinds; **Eggs**; **Fertilizers** of all kinds, natural and artificial; fish, fresh or on ice; fruits and vegetables, fresh and dried, when not canned, tinned or bottled; furniture in use, the property of and imported by persons coming to reside in the Presidency; **Gas** fixtures and pipes; gold and silver coin and bullion; **Hay** and straw for forage; houses of wood, complete; **Ice**; **Locomotives**, railway rolling stock, rails, railway ties and all materials and appliances for railway, and tramways; **Maps**, charts and music; marble or alabaster, in the rough or squared, worked or carved, for building purposes, or monuments; medicinal extracts and preparations of all kinds; quinine and preparations of quinine, castor and cod liver oil and cison salts, but exclusive of opium, gauge, blang, and proprietary or patent medicines; **Nails** then imported for use on new boats; **Packages** or coverings, in which goods are actually imported if usual and proper for the use; paper of all kinds for printing; pictures and engravings; plants, shrubs and seeds of all kinds for planting; printers' ink of all colours; printing presses, types, rules, spaces and all accessories for printing; public worship and education, articles specially imported for, viz. musical instruments of all kinds, lamps, bells and ornaments, and wine and all furniture to be used in the celebration of divine worship; articles imported for the repair of churches, chapels and duly certified school houses; **Quick-silver**; **Salt**; specimens illustrative of natural history; steam engines, boilers and pipes and machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation or mining, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto; sulphur; surgical instruments imported for the use of the importer; **Tan** bark of all kinds, whole or ground; telegraphic wire, telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination thereby; trees, plants, vines and seeds and grains of all kinds for propagation or cultivation; **Water** pipes of all classes, materials and dimensions; wire for fences, with the hooks, staples, nails and the like appliances for fastening the same; **Wood**, cedar and pine shingles, cypress and wallaba shingles, hoops, staves, shooks, pitch pine, white pine, spruce and all hard woods.

Stores of every description imported or supplied for the use of His Majesty's land and sea forces and all things imported or supplied for the use of the Governor. And if any goods on which duty has been paid at the time of importation be subsequently supplied as above mentioned, the amount of the duty upon the article or thing so supplied shall be repaid out of the Treasury on the warrant of the Governor; all samples not of salable value, of manufactured and other goods and all articles intended for exhibition only, and not for sale, which the Treasurer, in his discretion, and subject to the rules made under "The Tariff Ordinance, 1905" may allow. Goods being the growth, produce or manufacture of, or raised in, any of the islands comprising the colony of the Leeward Islands, and goods upon which duty shall have already been paid in any presidency of the said colony, except Dominica,

## BARBADOS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

TABLE A.

## SPECIFIC DUTIES.

| Articles.   | British<br>Preferential<br>Tariff.<br>£ s. d. | General<br>Tariff.<br>£ s. d. |
|---|---|-------------------------------|
| Arrowroot, tons-le-mois and all other starches . . . . .  | 0 2 6   | 0 3 1½                        |
| Asces . . . . .   | 0 5 0   | 0 5 0                         |
| Bacon and hams . . . . .  | 0 3 9   | 0 4 3                         |
| Bacon and pollard . . . . .   | 0 0 7   | 1 0 0                         |
| Bread—Pilot and navy, and crackers . . . . .  | 0 0 9½  | 0 0 0                         |
| Bricks . . . . .  | 0 5 0   | 0 5 0                         |
| Butter . . . . .  | 0 7 6   | 0 9 ½                         |
| Oleomargarine, margarine, and their compounds . . . . .   | 0 1 2   | 0 4 2                         |
| Candles, other than tallow . . . . .  | 0 8 4   | 0 8 4                         |
| Candles, tallow . . . . .   | 0 4 2   | 0 4 2                         |
| Cement . . . . .  | 0 1 1½  | 0 1 5                         |
| Cheese . . . . .  | 0 8 4   | 0 10 5                        |
| Coal and the mixed preparations thereof, and coke . . . . .   | 0 2 0   | 0 2 6                         |
| Cocoa . . . . .   | 0 4 2   | 0 4 2                         |
| Cordage (except twines) . . . . .   | 0 6 3   | 0 6 3                         |
| Corn, maize, barley and wheat, unground . . . . .   | 0 3 0   | 0 3 9                         |
| Firearms . . . . .  | 0 0 6   | 0 0 6                         |
| Fish, dried, salted or smoked . . . . .   | 0 10 0  | 0 10 0                        |
| Fish, pickled, other than trout or salmon . . . . .   | 0 1 6   | 0 1 10½                       |
| Fish, pickled, trout or salmon . . . . .  | 0 1 3   | 0 1 0                         |
| Flour, wheat or rye . . . . .   | 0 4 2   | 0 5 2½                        |
| Grain (beans and peas) . . . . .  | 0 3 9   | 0 1 9                         |
| Grain (not already specified) . . . . .   | 0 0 8   | 0 0 10                        |
| Hay . . . . .   | 0 0 9   | 0 0 9                         |
| Horses . . . . .  | 0 9 0   | 0 11 3                        |
| All others . . . . .  | 1 16 0  | 2 5 0                         |
| Indian meal, or other kinds . . . . .   | 0 1 0   | 0 1 3                         |
| Lard and its compounds or substitutes . . . . .   | 0 3 4   | 0 4 2                         |
| Liquors : Malt liquor, cider and perry . . . . .  | 0 18 9  | 0 18 9                        |
| Malt liquor, cider and perry, in bottles (reputed<br>quarts) . . . . .  | 0 1 3   | 0 1 3                         |
| Spirits and cordials (except rum and perfumed<br>spirits to be used as perfumery only) . . . . .  | 0 10 0  | 0 10 0                        |
| Gin, for every gallon below or equal to proof<br>by Sykes' hydrometer . . . . .   | 0 5 0   | 0 5 0                         |
| Gin, for every higher degree of proof—in propo-<br>tion . . . . .   | 0 5 0   | 0 5 0                         |
| Rum, for every gallon below or equal to proof<br>by Sykes' hydrometer . . . . .   | 0 5 0   | 0 5 0                         |
| Rum, for every higher degree of proof—in propo-<br>tion . . . . .   | 0 5 0   | 0 5 0                         |
| Wine, sparkling . . . . .   | 0 5 0   | 0 5 0                         |
| Wine, all other kinds . . . . .   | 0 2 0   | 0 2 0                         |
| Manures and fertilizers, other than the raw manure<br>of horses, mules, sheep and cattle . . . . .  | 0 4 2   | 0 4 2                         |
| Manure, raw, of horses, mules, sheep and cattle . . . . .   | 0 0 6   | 0 0 6                         |
| Matches, the gross of 12 dozen boxes, each box to<br>contain not exceeding 100 sticks . . . . .   | 0 1 6   | 0 1 6                         |
| Matches—boxes containing any lighter or less<br>quantity to be charged in proportion . . . . .  | 0 3 1   | 0 4 2                         |
| Metal, new : Composition nails, bolts, tars, rods,<br>spikes and rivets . . . . .   | 0 4 2   | 0 4 2                         |
| Copper in sheets, rods, bars, bolts, spikes, nails<br>and rivets . . . . .  | 0 4 2   | 0 4 2                         |
| Iron or steel hoops, bars and rods . . . . .  | 0 0 4   | 0 0 4                         |
| Iron or steel nails, spikes, rivets and clinches . . . . .  | 0 0 11  | 0 1 2                         |
| Lead, sheet and pipe . . . . .  | 0 1 0   | 0 1 0                         |
| Yellow metal in sheets . . . . .  | 0 4 2   | 0 4 2                         |
| Metal, old : Copper, brass and pewter . . . . .   | 0 2 0   | 0 2 0                         |
| Molasses . . . . .  | 0 0 1   | 0 0 1                         |
| Mules of the value of £12 10s. and upwards . . . . .  | 1 10 0  | 1 10 0                        |
| Mules of the value of £12 10s. cost . . . . .   | 0 0 1   | 0 0 1                         |
| Cats . . . . .  | 0 0 7   | 0 0 9                         |
| Oil, kerosene (except kerosene oil or any bye-pro-<br>ducts of petroleum to be used exclusively as fuel<br>in oil or motor engines, on a certificate to that<br>effect from the Importer) . . . . . | 0 0 4   | 0 0 4                         |
| Oil residue, giving off an inflammable vapour at a<br>temperature not less than 150° Fahrenheit . . . . .   | 0 2 6   | 0 2 6                         |
| Oilmeal and oilcake . . . . .   | 0 0 6   | 0 0 7½                        |
| Oxen, bulls and cows . . . . .  | 0 5 0   | 0 6 5                         |
| Per 100 lbs. . . . .  | 0 1 0   | 0 1 0                         |
| Salt . . . . .  | 0 6 0   | 0 6 0                         |
| Sheep and goats . . . . .   | 0 1 4   | 0 1 8                         |
| Soap . . . . .  | 0 1 6   | 0 1 10½                       |
| Swine, except suckling pigs . . . . .   | 0 1 6   | 0 1 10½                       |
| Tallow . . . . .  | 0 2 0   | 0 2 0                         |
| Tea . . . . .   | 0 0 3   | 0 0 3                         |
| Tobacco : Cigars, cheroots and cigarettes . . . . .   | 0 5 0   | 0 5 0                         |
| Snuff . . . . .   | 0 1 6   | 0 1 6                         |
| Other manufactured tobacco . . . . .  | 0 1 6   | 0 1 6                         |
| if in outer packages of less<br>than 80 pounds net weight each . . . . .  | 0 2 0   | 0 2 0                         |
| Leaf . . . . .  | 0 1 0   | 0 1 0                         |
| if in outer packages of less than 50 pounds<br>net weight each . . . . .  | 0 1 6   | 0 1 6                         |

## Articles.

| Articles.   | British<br>Preferential<br>Tariff.<br>£ s. d. | General<br>Tariff.<br>£ s. d. |
|---|---|-------------------------------|
| Wood: Hemlock, birch, beech, white pine and<br>spruce . . . . .                       | 0 5 0   | 0 6 3                         |
| Per 1,000 ft. superficial<br>measurement of 1 in. thickness . . . . .                 | 0 4 0   | 0 5 0                         |
| Pitch pine . . . . .  | 0 6 0   | 0 6 0                         |
| Hoops, whether coiled or straight . . . . .   | 0 6 0   | 0 6 0                         |
| Per 1,200 pieces . . . . .  | 0 7 6   | 0 9 4½                        |
| All other kinds, except in naves, felloes, spokes<br>and unsquared posts . . . . .    | 0 1 6   | 0 1 10½                       |
| Shingles of all descriptions . . . . .  | 0 4 9½  | 0 6 0                         |
| Staves, white and red oak, whether loose or<br>made up in bundles or shooks . . . . . | 0 0 6   | 0 0 6                         |
| Oxbows . . . . .  | 0 1 3   | 0 1 5                         |
| Truss hoops . . . . .   | 0 1 3   | 0 1 5                         |

## "AD VALOREM" DUTIES.

| GOODS.   | British<br>Preferential<br>Tariff.<br>% | General<br>Tariff.<br>% |
|--|---|-------------------------|
| Boots, shoes and slippers . . . . .  | 9 ½                                     | 11 ½                    |
| Fish and meat (canned) . . . . .   | 9 ½                                     | 11 ½                    |
| Agricultural machinery and implements . . . . .  | 9 ½                                     | 11 ½                    |
| Biscuits, fancy . . . . .  | 10 ½                                    | 12 ½                    |
| Brooms and brushes . . . . .   | 10 ½                                    | 12 ½                    |
| Calcium carbide . . . . .  | 9 ½                                     | 11 ½                    |
| Cereal foods . . . . .   | 8 ½                                     | 10 ½                    |
| Doors, sashes and blinds . . . . .   | 8 ½                                     | 10 ½                    |
| Electric dental appliances . . . . .   | 8 ½                                     | 10 ½                    |
| Fruits, fresh . . . . .  | Free.                                   | 2 ½                     |
| " canned and bottled . . . . .   | 9 ½                                     | 11 ½                    |
| House, office, cabinet or store furniture of wood,<br>iron or other material, including cash registers,<br>coffee, caskets, casket robes and linings, and<br>casket hardware . . . . . | 9 ½                                     | 11 ½                    |
| India rubber manufactures . . . . .  | 9 ½                                     | 11 ½                    |
| Lamps, lamp chimneys and table glassware . . . . .   | 9 ½                                     | 11 ½                    |
| Milk, condensed . . . . .  | 10 ½                                    | 12 ½                    |
| Nickel plated, gilt or electroplated ware . . . . .  | 10 ½                                    | 12 ½                    |
| Paints, colours and varnishes . . . . .  | 10 ½                                    | 12 ½                    |
| Paper, mentioned in Table B . . . . .  | Free.                                   | 2 ½                     |
| Paper, unenumerated in Table B and manufactures<br>of paper . . . . .  | 8 ½                                     | 10 ½                    |
| Vegetables (including potatoes and onions) . . . . .   | Free.                                   | 2 ½                     |
| " canned . . . . .   | 9 ½                                     | 11 ½                    |
| Vehicles (vehicles of pleasure are prohibited) . . . . .   | 9 ½                                     | 11 ½                    |
| Wire (including barbed wire) woven wire fencing<br>and metal gates . . . . .   | 9 ½                                     | 11 ½                    |
| Wood, including . . . . .  | 9 ½                                     | 11 ½                    |
| Glass bottles . . . . .  | Free.                                   | 2 ½                     |
| Meats, fresh . . . . .   | Free.                                   | 2 ½                     |
| Poultry (living or dead) . . . . .   | Free.                                   | 2 ½                     |
| Machinery (including motor and other engines),<br>steam boilers and electric machinery (mentioned<br>in Table B) . . . . .   | Free.                                   | 2 ½                     |
| Machinery (including motor and other engines),<br>steam boilers and electric machinery (not men-<br>tioned in Table B) . . . . .   | 8 ½                                     | 10 ½                    |
| All other articles not in this table particularly<br>mentioned or in Table B particularly exempted . . . . .   | 10 ½                                    | 10 ½                    |

## BRITISH PREFERENTIAL TREATMENT.

Regulations for the entry of goods under the British Preferential Tariff into Barbados.

The regulations provide that certain articles of merchandise, as designated in Schedule A of the Canadian-West Indian Reciprocity Agreement of the 9th April, 1912, being *bona fide* the growth, produce or manufacture of the United Kingdom, Canada or any other British country, shall be admitted into the Colony at each respective preferential rates of duty as may be specified in any Customs Tariff Act for the time being in force.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or any other British country, has entered into the production of such articles to the extent in each article of not less than one-fourth of the value thereof at the time the goods are exported for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference under these regulations, imported or brought into Barbados, shall be accompanied by such evidence of origin as hereinafter required, and all such articles imported or brought into Barbados, not accompanied by such evidence, shall be deemed to be articles not entitled to admission at preferential rates of duty.

All articles entitled to preference shall be accompanied by certificates of origin in the form set forth in Schedule A—B.

Certificate of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a Collector or other principal Officer of Customs, Notary Public, or other official authorised to administer the oath, and, in one-fourth of the value thereof at the time the goods are sealed, and, if any. No certificate shall be valid after the expiry of six months from the date of its issue.

Where goods entitled to preference reach Barbados before the arrival of the certificates of origin relating to the same, the general rate of duty shall be paid on delivery, but if within 30 days of the importation of the goods

\* Certificates of origin are generally similar to those issued for other West Indian Colonies, which see under British Guiana, page 117.

This Ordinance may be cited as the Customs Tariff Ordinance, 1912.

3.—There shall be raised, levied, collected and paid unto His Majesty, for the use of this Colony, the several duties set forth in the first Schedule to this Ordinance upon all goods enumerated in the said Schedule which shall be imported into this Colony or which may be warehoused at the time of



the coming into force of this Ordinance and thereafter entered for consumption in this Colony.

4.—The goods shall be raised, levied, collected and paid unto His Majesty, for the use of this Colony, *ad valorem* duty of fifteen per centum upon all goods not enumerated in the first Schedule to this Ordinance, and not exempted from payment of duty by this or any other Ordinance, and not prohibited to be imported by this or any other Ordinance, which shall be imported into this Colony or which shall be re-imported at the time of the importation into force of this Ordinance and thereafter entered for consumption in this Colony.

5.—The goods enumerated in the second Schedule to this Ordinance, which shall be imported into this Colony, or which may be warehoused at the time of the coming into force of this Ordinance and thereafter entered for consumption in this Colony, shall be exempted from the payment of duty.

6.—(1) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof, as verified by the genuine invoice of such goods, and if procured otherwise than by *bona fide* purchase, calculated on the actual market value of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: Provided that the Treasurer is satisfied, in the case of goods alleged to be purchased, of the fact of purchase, that the entries in the invoice are true, and that the invoice conforms in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods, at the place and at the time that the same were purchased by the importer or consignee thereof.

(2) No discount from the value of any goods shall be allowed unless it is clearly shown to the satisfaction of the Treasurer on the original invoice or unless the same is verified by the signature of the manufacturer, merchant or person from whom the goods set forth in the invoice were purchased, and by whom the discount has been or purports to have been actually allowed.

7.—When any invoice for goods purchased in a foreign country expresses the value of the goods in the coinage of that country, such value shall be assessed by the Treasurer at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay the duty when duty is payable at the above rate, on the amount calculated at such value.

8.—If any article liable to specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of the article, the bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where the package is not so marked or labelled or commonly sold or reputed, the duty, if payable on weight, may, in the discretion of the Treasurer, be calculated on the gross weight of such package and its contents.

9.—(1) Goods not prohibited to be imported, composed of any article liable to duty as a part or ingredient thereof shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

(2) If any article is enumerated, or can be classed, under two or more names, headings or descriptions in the first schedule to this Ordinance, and subject to different rates of duty, the highest duty provided shall be charged, and collected thereon.

10.—(1) The Treasurer may give permission to any person to import any goods into this Colony without payment of duty thereon, upon being satisfied that such goods are imported for temporary use only.

Such permission shall be subject to the following conditions:—

(a) that such goods shall be taken out of this Colony within three months of the date of such permission, and

(b) that the person to whom such permission is given shall deposit in the hands of the Treasurer the amount of duty payable on such goods.

(2) If such goods are not taken out of this Colony within three months of the date of the said permission, the deposit in the hands of the Treasurer shall be forfeited; but if they are taken out of this Colony as aforesaid the deposit shall be refunded.

11.—(1) All goods on their re-importation into this Colony, whether duty shall have been paid on them on their previous importation or not, shall be liable to the same duty as if then imported for the first time.

(2) The owner of any article which is exported from this Colony after payment of the import duty, if any, chargeable thereon, may re-import the same free of duty.

(a) if he or his agent, before exporting the article, gives notice in writing to the Treasurer of his intention to export the article and to re-import the same subsequently, which notice shall contain a full and accurate description of the article and a statement of its value, and

(b) if no re-importation he satisfies the Treasurer that the article imported is the one previously exported by him.

Provided that if any alterations or repairs are made in or to such article before its re-importation, duty shall be paid, on its re-importation, on the full value of such alterations and repairs.

12.—For the better computation of the duties on any ale, beer, porter, or cider, wines or spirits in bulk, six reputed quart bottles or one gallon of such ale, beer, porter, cider, perry, wines or spirits: Provided that if the importer or the Treasurer so desires the computation of duties shall be arrived at by actually measuring the contents of such number of the bottles as will in the opinion of the Treasurer give an accurate basis of computation.

13.—(1) All duties under this Ordinance shall be paid and received according to the weights and measures established by the Weights and Measures Ordinance, 1911, or any other Ordinance which may now or hereafter be in force declaring the weights and measures to be used in this Colony.

(2) In all cases where such duties are imposed according to any specific quantity or value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

14.—A repayment of duty shall be made by the Treasurer of sixpence for every ton of coal which shall be put on board of His Majesty's ships and transports, or ships under contract with the Imperial Government or any British Colonial Government for the conveyance of mails to or from this Colony, on the production of a certificate from the officer in command or

chief engineer of such ships setting forth the quantity of coal put on board such ships.

15.—It shall be lawful for the Governor in Council at any time to exempt any article from the payment of duty if he is satisfied, upon a declaration by the importer, that the article is imported for the purpose of starting, developing, or improving any industry intended to be established, or being carried on, in this Colony.

16.—(1) The following goods are absolutely prohibited to be imported into this Colony, that is to say, indecent or obscene prints, paintings, books, carols, lithographic or other engravings, or other indecent or obscene articles.

(2) If any such goods are imported, they shall be forfeited and may be destroyed or otherwise disposed of as the Governor may direct.

(3) Any person who imports any such goods shall be liable on summary conviction to a penalty not exceeding fifty pounds.

17.—The Customs Tariff Ordinance, 1907, is hereby repealed.

18.—This Ordinance shall come into force on the first day of April, 1912.

#### SCHEDULE I. TABLE OF DUTIES OF CUSTOMS.

|   | Rate of Duty                    |
|---|---------------------------------|
|   | £ s. d.                         |
| Animals living: Asses .....   | each 0 2 6                      |
| Dogs .....  | " 0 5 0                         |
| Goats .....   | " 0 5 0                         |
| Horned cattle of any age .....  | " 1 5 0                         |
| Horses (stationary, manes, geldings) .....  | " 0 12 0                        |
| Mules .....   | " 0 2 0                         |
| Pigs .....  | " 0 2 0                         |
| Sheep and lambs .....   | " 0 2 0                         |
| Arms, ammunition and explosives:  |                                 |
| Firearms: revolvers, rifles, shotguns, and pistols, <i>ad val.</i> .....  | 20%                             |
| Ammunition (shot, cartridges, percussion caps) .....  | 20%                             |
| Explosives (blasting gelatine, dynamite) .....  | 20%                             |
| Gunpowder .....   | lb. 0 0 6                       |
| Arrowroot (see under "Grain and Flour").  |                                 |
| Beer, ale and porter .....  | gall. 0 0 9                     |
| Biscuits, bread and cakes, common .....   | 100 lbs. 0 3 2                  |
| " " fancy .....   | " 0 4 0                         |
| Bran and pollard (see under "Cattle and other Foods").  |                                 |
| Bricks .....  | 1,000 0 7 6                     |
| Butter, butterine, margarine, and all imitations of butter, and butter substitutes and oleo-margarine .....         | lb. 0 0 2                       |
| Candles, night lights and tapers, not of tallow .....   | " 0 2 2                         |
| " " tallow .....  | " 0 1 1                         |
| Cattle and other animal foods:  |                                 |
| Bran and pollard and all crushed food for cattle .....  | 100 lbs. 0 1 0                  |
| Cement .....  | brl. of 375 lbs. 0 1 6          |
| Obesies .....   | lb. 0 0 1                       |
| Older and perry .....   | gall. 0 0 5                     |
| Coal and coke .....   | ton 0 0 6                       |
| Cocoa: raw prepared, ground, &c., not including chocolate in fancy packages and other chocolate confectionery ..... | lb. 0 0 1                       |
| Coffee .....  | " 0 0 2                         |
| Cornmeal (see "Grain and Flour").   |                                 |
| Fireworks .....   | <i>ad val.</i> 20%              |
| Fish: dried, salted, smoked .....   | 0 2 0                           |
| " " pickled (except salmon) .....   | 100 lbs. 0 2 3                  |
| " " salmon .....  | " 0 4 6                         |
| Fruit and nuts:   |                                 |
| Fruit, dried: currants, figs, prunes and raisins .....  | lb. 0 0 1                       |
| Nuts: almonds, and other kinds .....  | " 0 0 1                         |
| Ground nuts .....   | 100 lbs. 0 2 0                  |
| Grain and flour, &c.  |                                 |
| Grain: wheat, rye, barley, corn, maize, &c. (except oats) .....   | 100 lbs. 0 1 0                  |
| Oats .....  | " 0 10                          |
| Rice .....  | " 0 2 0                         |
| Flour: wheaten .....  | barrel or bag of 156 lbs. 0 4 0 |
| Meal: cornmeal, oatmeal, and other kinds, not being food for cattle .....   | barrel or bag of 156 lbs. 0 2 0 |
| Pulse: beans, peas, lentils .....   | 100 lbs. 0 0 8                  |
| Other farinaceous preparations:   |                                 |
| Arrowroot .....   | lb. 0 0 0½                      |
| Macaroni and vermicelli .....   | " 0 0 1                         |
| Greases, tallow and other animal fats .....   | 100 lbs. 0 2 6                  |
| Hay and chaff .....   | " 0 0 5                         |
| Hulks .....   | 20%                             |
| Jewellery .....   | 20%                             |
| Lard and its compounds .....  | lb. 0 0 1½                      |
| Lime, building .....  | bushe 0 0 2                     |
| Malt liquor (see under "Beer").   |                                 |
| Margarine (see "Butter").   |                                 |
| Matches, safety and other kinds .....   | gross of boxes 0 1 6            |
| Meat:   |                                 |
| Salted or cured (except bacon, hams and tongues) .....  | lb. 0 0 1                       |
| Salted or cured bacon, hams and tongues .....   | " 0 0 2                         |
| Nails of iron or wire, and other kinds .....  | 100 lbs. 0 0 7                  |
| Oil: Cotton seed .....  | gall. 0 0 5                     |
| Kerosene and petroleum .....  | " 0 0 5                         |
| Various petroleum (petrol, benzol, and similar volatile oils) .....   | " 0 0 7                         |
| Olive, sperme, lard and all other kinds .....   | " 0 0 7                         |
| Oleo-margarine ("see Butter").  |                                 |
| Pepper .....  | lb. 0 0 2                       |
| Perfumery (except fancy soap) (see also "Spirits, Perfumery") .....   | <i>ad val.</i> 20%              |
| Scents, fancy powder .....  | " 20%                           |
| Plate and plated wares .....  | " 20%                           |
| Salt (other than table salt) .....  | 100 lbs. 0 0 3                  |
| " " table .....   | " 0 1 0                         |
| Soap, fancy .....   | <i>ad val.</i> 20%              |
| Common (washing or laundry) .....   | 100 lbs. 0 2 6                  |
| Spirits (potable): Brandy .....   | proof gall. 0 10 6              |
| Gin .....   | " 0 9 6                         |
| Rum .....   | " 0 12 6                        |
| Whisky .....  | " 0 9 6                         |
| Other kinds (except sweetened) .....  | " 0 9 6                         |

† Importation prohibited.

## SCHEDULE 1.—continued.

|  | Rate of<br>Duty. |
|--|------------------|
| Sweetened . . . . . liquid gall.   | 0 7 3            |
| Coriands and liquors . . . . . ad val.   | 25%              |
| Spirits, perfumed :  |                  |
| Bay rum . . . . . liquid gall.   | 0 1 3            |
| Spirits, medicinal . . . . . ad val.   | 20%              |
| Starch . . . . . lb.   | 0 0 0½           |
| Sugar of any description . . . . . cwt.  | 0 2 2            |
| Molasses and syrup . . . . . gall.   | 0 0 2            |
| Tobacco and snuff, unmanufactured . . . . . lb.  | 0 0 6            |
| Manufactured : Cigars . . . . . " "  | 0 1 2            |
| Cigarettes . . . . . " "   | 0 6 0            |
| Snuff . . . . . " "  | 0 5 6            |
| Other manufactured . . . . . " "   | 0 3 0            |
| Turpentine . . . . . gall.   | 0 0 8            |
| Vermouth . . . . . ad val.   | 15%              |
| and per gall.  | 0 0 8            |
| Vinegar . . . . . gall.  | 0 0 5            |
| Wines : Medicinal . . . . . ad val.  | 20%              |
| Sparkling . . . . . " "  | 30%              |
| Still . . . . . ad val.  | 15%              |
| and per gall.  | 0 0 7            |
| Wood and timber :  |                  |
| Spruce and white pine (except spars) . . . . . 1,000 ft. superficial                           | 0 10 0           |
| Pitch pine and all other descriptions of lumber (except spars) . . . . . 1,000 ft. superficial | 0 16 0           |
| Shingles :   |                  |
| Cypress and waldmah . . . . . 1,000  | 0 6 0            |
| Pine . . . . . " "   | 0 4 0            |

And after the above rates for any greater or less quantity of any such article.

Articles of any sort for which a rate of duty is not prescribed in the above Table and which are not contained in the list of exemptions pay a duty of 15% *ad valorem*.

In addition to the above rates an additional duty of 10% of the duties leviable on all dutiable goods, except the following, viz.:

Brew, ale and porter; whisky; tobacco, manufactured and unmanufactured; animals, living; coal, corn meal; cottonseed oil; fish, pickled, smoked, dried and salted; kerosene oil; matches; meat, salted or cured, except bacon, ham and tongues; rice; salt other than table salt; soap, common; sugar.

## PROHIBITIONS.

The importation of the following articles is prohibited:—Bags, travelling trunks, valises, and baskets of all kinds; carriages, carts, wagons, including bicycles and tricycles of all kinds, motor cars and motor vehicles; chinaware or porcelain, earthenware and pottery; clocks and watches; furniture of all kinds; glass and glassware of all kinds; jewellery; musical instruments, including phonographs; perfumery of all kinds, including perfumed spirits; plate and plated ware; toys and games of all kinds.

## BRITISH PREFERENTIAL TREATMENT.

Regulations for the entry of goods into the Colony of St. Lucia under the British Preferential Tariff, dated 8 August, 1913.

The Regulations provide that:

1. Goods enumerated in Schedule "A" to the Agreement set out in the Schedule to the "Customs Preferential Tariff Ordinance, 1913," being the produce or manufacture of Canada, the United Kingdom or Newfoundland, shall be entitled to the preference granted by the above recited Ordinance providing there be submitted by the importer of such goods at the time of importation:

(i.) In the case of goods consigned direct from the country of origin or manufacture a certificate of origin in the form set out in Schedule I, to these regulations.<sup>2</sup>

(ii.) In the case of goods not consigned direct from the country of origin or manufacture a certificate in the form set out in Schedule II, to these regulations.<sup>2</sup>

2. (i.) Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

(ii.) Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a collector or other principal officer of Customs, notary public or other official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

(iii.) No certificate of origin shall be valid after the expiration of six months from the date of its issue.

3. Inasmuch as it is possible that goods as aforesaid may occasionally reach this colony before the arrival of the certificates of origin relating to the same, it may be competent for the Customs Authority to authorise the delivery of such goods at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this paragraph shall be carried to account under the appropriate head of revenue at the end of fifteen days after the expiration of the time allowed by the Customs Authority for the production of the certificate of origin, when the time shall be less than six months or more than six months from the date of the importation of the goods.

4. When goods as aforesaid accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity or quality of the goods, they shall not be entitled to preferential treatment. A note shall be made on the Customs bill of entry to the origin of the goods, and that the differences are solely due to error.

5. Certificates of origin produced shall be retained by the Customs Authorities at the port of landing, and shall be filed with the papers of the importing vessel. A note shall be made on the Customs bill of entry, either at the time of passing or subsequently, that a certificate has been produced covering the preferential goods specified in such entry.

<sup>2</sup> Certificates of origin are generally similar to those issued for other West Indian colonies, which see under British Guiana, p. 117.

6. Goods as aforesaid certified for entry as goods entitled to preference shall not be entitled to such preference unless they be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

7. Goods as aforesaid shall not be entitled to preference if they are set out in Customs bills of entry in which other goods are also set out.

## SCHEDULE II.

## TABLE OF EXEMPTIONS.

Advertising matter of no marketable value.

Alcohol (pure), chemicals, materials and apparatus admitted by the Treasurer as being imported exclusively for medical or other scientific investigations.

Bank notes.

Bees and appliances for bee-keeping.

Bells for churches and schools.

Belt for machinery.

Books, printed (subject to the provisions of the Books (Foreign Reprints) Importation Ordinance, 1850).

Bricks of iron or wood.

Bullion.

Cards (Christmas, birthday and new year) when not imported for sale.

Coal haskets and coal buckets, for use in the conveyance of coals to and from ships.

Coin.

Cups, including medals and trophies having engraved or otherwise indelibly marked on them the occasion or purpose of presentation.

Eggs.

Fish, fresh.

Fruit, fresh.

Furniture—oil, not intended for sale and used by the importer or his family as a part of his or their household effects for a period exceeding twelve months before importation.

Gasoline, petroleum and any form of liquid fuel for providing motive power for machinery for the manufacture of sugar and other agricultural products, imported expressly and exclusively for that purpose.

Ice.

Ink, printing.

Locomotives, railway rolling stock and materials and appliances imported exclusively for the construction, equipment and operation of railways and tramways.

Machinery for coasting steamers.

Machinery, including engines, worked by steam or other power or by hand, for agriculture, and all necessary parts and appliances for the erection or repair of such engines.

Manures.

Maps and charts, school globes and copybooks.

Music, printed.

Newspapers and periodicals.

Packages or coverings in which goods are imported, if in the opinion of the Treasurer they are usual or necessary for the purpose.

Passengers' luggage, personal luggage of passengers arriving in the Colony, admitted by the Treasurer as such, comprising wearing apparel and other personal effects, for the use of the passenger.

Patterns and samples of no intrinsic value.

Photographs and portraits not imported for sale.

Plants, seeds and bulbs.

Poultry.

Printing presses and accessories.

Professional apparatus and tools or implements of trade of passengers arriving in the Colony, and admitted by the Treasurer as such.

Railings for graves.

Sewing machines and spare parts.

Steam boilers and steam parts.

Stills, admitted as such by the Treasurer.

Surgical implements and appliances imported for the use of the importer admitted by the Treasurer as such.

Tonabones and menorial tables.

Type, printing.

Vegetables, fresh.

Weather bureau, &c., mercurial barometers, anemometers, thermometers, wind vane and other meteorological instruments to be used for the equipment and work of any station of the weather bureau of the United States Department of Agriculture, or for any other meteorological institution established in the Colony with the approval of the Governor, or by any other person engaged in meteorological work in the Colony with the approval of the Governor.

## Articles as under.

For the use of His Majesty's service, or of the Government, or of the Governor, or for the use of the Police Library and Recreation Club, if imported with the approval of the Governor.

For the use of the Imperial Department of Agriculture.

For the use of the Castries Town Board.

For the official use of any foreign consulate, and all luggage and personal effects of the consular representative of any foreign country, or of his spouse, or, subject to such consular representative is not engaged in any other business or profession in this Colony; provided that a similar privilege is accorded by such foreign country to the British consulate therein.

For the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer.

For the use of the St. Mary's College cart and carts imported with the approval of the Governor in Council.

For the use of the towns of Soufrière and Vieux-Port and the villages of Gros-Islet, Anse-la-Raye, Canaries, Choiseul, Laborie, Miconil and Demeray, on the certificate of their respective wardens.

For the use of the Public Library, the Soufrière Public Library and any other Public Library as may be approved by the Governor in Council.

For the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), namely: boiler coating, cane shoots of metal, carts, casks (empty), charcoal (animal), chemicals or their compounds, coal, coke and patent fuel, coolers, cultivators, engine packing, filter bags and filter bagging, filter presses, filters, fire bricks and fire clay, furnaces and fire brans, grubbers, harrows, horse hoes, horse racks, iron buildings, looms (temper), mangles, ovens, pans (sugar and vacuum), ploughs, polariscope, shoes and staves, sulphur, trucks, truss hoops, waggons, wire rope for cane carriers, wood hoops, water pipes, chimneys and the parts or accessories of any of the above articles.



Insecticides or fungicides.—Any substance or preparation used in agriculture as an insecticide or fungicide when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose whatever.

Live stock, in case where the Governor in Council is satisfied upon documentary or other sufficient evidence that the importation of any animal or animals is likely to improve the breed of such animal already in the Colony.

Official uniforms, accoutrements and equipments, imported with the assent of the Governor, for special use by officers and men in His Majesty's naval, military, civil or volunteer Services.

Personal effects, not being merchandise, of persons who are natives of,

or domiciled in, St. Lucia who have died abroad, if imported within six months of the date of death.

Quinine, being sulphate of quinine and all alkalis or salts of cinchon bark, but not including quinine compound with other drugs.

Receipt books, blank and forms imported by the West India and Panama Telegraph Company, Limited, for the use of the Company.

Rifles, ammunition, and other articles accessory thereto, imported with the consent of the Governor for the use of any rifle club or of any member thereof.

Telegraph wire, telegraphic, telephonic, and electrical apparatus, and appliances of all kinds for communication or illumination.

Theatrical scenery, properties, apparel and other paraphernalia imported by proprietors or managers of theatrical or other exhibitions.

## ST. VINCENT

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

### AN ORDINANCE TO FIX A TARIFF OF DUTY ON GOODS IMPORTED INTO THIS COLONY.

(No. 6 of 1913.—Assented to 29th May, 1913.)

Be it enacted by the Governor with the advice and consent of the Legislative Council of Saint Vincent as follows:—

1.—This Ordinance may be cited as "The Customs Duties Ordinance, 1913."

2.—(1) There shall be raised, levied, collected, and paid for the public use of this Colony upon all live stock, goods, wares, and merchandise imported into this Colony, or which may be in bond when this Ordinance comes into operation, the several duties set forth in the First Schedule to this Ordinance, subject to the following conditions, viz.:—

(a) The rates of Customs duties set forth in column 1 (British Preferential Tariff) of the First Schedule shall apply to goods the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland or of any other British Possession or Protectorate that may be from time to time declared to be entitled to the advantages of the Customs Preferential Duties Ordinance, 1913, as provided for by section 3 sub-section 4 of the said Ordinance: Provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor in Council from time to time, and, in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured article has been produced by labour in the United Kingdom, Canada, or Newfoundland or in any British Possession or Protectorate as aforesaid.

(b) The rates of Customs duties set forth in column 2 (General Tariff) of the First Schedule shall apply to all goods not entitled to admission under column 1 (Preferential Tariff) of such schedule.

(2) The Governor in Council may from time to time make, alter and revoke rules, regulations and forms for carrying out the purposes of this section.

3.—On and after any date to be named by the Governor in Council and published in a Proclamation in the Government Gazette the rates of duties set forth in column 1 (Preferential Tariff) of the First Schedule shall apply to goods brought without transshipment into this Colony by ship direct from the United Kingdom, Canada or Newfoundland, or from any other Colony entitled to the advantages of this Agreement, or by way of any British country.

4.—The goods, wares and merchandise enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty.

5.—The importation into this Colony of the articles mentioned in the Third Schedule to this Ordinance is prohibited.

6.—(1) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignee therefor, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bona fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: Provided always that the Collector of Customs or the proper officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods appears to be a fair market value for such invoice as at the place and at the time that the same were purchased by the importer or consignee thereof.

(2) No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs or other proper officer on the original invoice, or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

7.—When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value (based on the relative values of the precious metals of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

8.—(1) Goods not prohibited to be imported into or used in the Colony, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, with the full duty payable on the article chargeable with the highest rate of duty: Provided that this section shall not apply in the case of any article being a compound of or containing opium in accordance with the last current British Pharmacopoeia, and specially imported for medicinal purposes only.

(2) If any article is enumerated in the Tariff which can be classed under two or more names, headings or descriptions, and there is a

difference of duty, the highest duty provided shall be charged and collected thereon: Provided that the higher duty shall not be collected in cases where the Collector of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

9.—Every person who sells to His Majesty's Government for the service of any of His Majesty's regular troops stationed in this Colony, or any of His Majesty's ships arriving at this Colony, shall be entitled to receive back the amount of duty paid on material or supplies or goods so sold or furnished for the service of such troops or ship: Provided that due proof is made of the payment of such duty, and that the nature and quantities of the materials or supplies so sold or furnished are duly certified by a responsible officer of such troops or ship, as the case may be.

10.—The Treasurer is hereby authorised, upon satisfactory proof being furnished to him, to return any money which shall have been overpaid as duties of Customs or shall have been allowed as abatement of duty on account of damage on goods imported.

11.—The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:—

(1) That such goods shall be taken out of the Colony within three months of the date of such permission:

(2) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission, the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony as aforesaid, such deposit shall be refunded.

12.—All moneys leviable or payable under and by virtue of this Ordinance shall, unless their collection is otherwise specially provided for, be paid to the Treasurer.

13.—All sums of money payable under this Ordinance shall be deemed and are hereby declared to be sterling money of Great Britain, and all duties under this Ordinance shall be paid and received according to the imperial weights and measures as established, and in all cases where the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

14.—The Governor may, by Order in Council, alter from time to time, and whether conditionally or otherwise, the duties mentioned in the First Schedule hereto, either by way of increasing, decreasing or annulling the same, or any of them, and may also alter or annul any of the Schedules hereto, by adding any goods or thing thereto, or by transferring any goods or thing now or hereafter contained therein from the one Schedule to any other:

Provided as follows:—

(a) that before any such Order in Council comes into effect it shall be approved by the Legislative Council; and

(b) that any alteration as aforesaid shall be subject to disallowance by the Secretary of State for the Colonies.

15.—Any proceedings heretofore taken and any penalty, forfeiture or liability heretofore incurred under the provisions of any Ordinance relating to duties of Customs which has ceased to be in operation may be continued, recovered or enforced as if such Ordinance continued in operation; and all bonds taken and all things done under the authority, or in pursuance of any Ordinance relating to duties of Customs which has ceased to be in operation shall be as valid and effectual and may be enforced in the same manner as if such Ordinance continued in force.

16.—Where any obligation has been entered into for the payment of the duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable, or which are made payable or recoverable under any Ordinance relating to duties of Customs for the time being in force and to pay the same as the same become payable.

17.—This Ordinance shall commence and come into operation on a day to be named by the Governor by Proclamation and as from that date the Customs Duties Ordinance, 1895, No. 2 of 1895, shall be repealed.

NOTE.—Under an Order in Council dated March 27, 1917, the First Schedule to the "Customs Ordinance, 1913" has been repealed, and a new Schedule of Import Duties substituted, which came into force on April 1, 1917, and is as follows:—

| Articles  | FIRST SCHEDULE.   |      | British Preferential Tariff. | General Tariff. |
|---|---|------|------------------------------|-----------------|
|   |   |      | £ s. d.                      | £ s. d.         |
| Animals:  |   |      |                              |                 |
| Dogs  | 14 hands and over (except for breeding, vide Second Schedule) | bead | 2 0 0                        | 2 10 0          |
| Horses under 14 hands (except for breeding, vide Second Schedule) | bead  |      | 1 0 0                        | 1 5 0           |
| Bags (travelling and tool), trunks, and valises                   | bead  |      | 10 %                         | 12½ %           |
| Baskets   | bead  |      | 10 %                         | 12½ %           |

† Importation prohibited.



| FIRST SCHEDULE—continued.                                   |                                      | Articles.   |                                      |
|---|--------------------------------------|---|--------------------------------------|
| Articles.   | British Preferential Tariff. £ s. d. | Articles.   | British Preferential Tariff. £ s. d. |
| Beer.   |                                      | Salt (excluding table salt):  |                                      |
| Ale, stout and porter in bottles . . . . . gallon           | 0 0 6                                | Coarse . . . . . lb. barrels not exceeding 300 lbs.                     | 0 0 8                                |
| Do. . . . . hogshead  | 0 0 6                                | Fine . . . . . in bags not exceeding 180 lbs.                           | 0 0 8                                |
| not exceeding 54 gallons                                    | 0 16 6                               | Common washing . . . . . 100 lbs.                                       | 0 4 2                                |
| Disinfectants, and liquid of all kinds:                     |                                      | Fancy . . . . . ad val.   | 0 5 2½                               |
| Common . . . . . 100 lbs.                                   | 0 1 4                                | Spirits:  |                                      |
| Sanitary . . . . . ad val.                                  | 10 %                                 | Brandy and whisky, in wood . . . . . per proof gallon                   | 0 12 6                               |
| Boots, shoes and slippers . . . . .                         | 10 %                                 | according to Sykes' hydrometer  | 0 12 6                               |
| Bricks:   |                                      | Rum . . . . . per proof gallon  | 0 9 1                                |
| Tiles and slates . . . . . 1,000                            | 0 8 0                                | And a further and less duty in proportion                               | 0 9 4                                |
| Brooms and brushes . . . . . ad val.                        | 10 %                                 | for each degree of strength of such                                     |                                      |
| Butter . . . . . lb.  | 0 0 1                                | brandy, whisky, or rum greater or less                                  |                                      |
| Candles:  |                                      | than the strength of proof.   |                                      |
| Tallow . . . . . 100 lbs.                                   | 0 5 0                                | Wine and all other spirits not enumerated . . . . . If not              |                                      |
| Other kinds . . . . . ad val.                               | 10 %                                 | exceeding the strength of   |                                      |
| Calcium carbide . . . . . ad val.                           | 10 %                                 | proof by Sykes' hydrometer  | 0 10 11                              |
| Carriages, carts, wagons, motor cars, automobiles,          |                                      | and all other spirits not enumerated . . . . . If ex-                   |                                      |
| and parts thereof . . . . . ad val.                         | 10 %                                 | ceeding the strength of   |                                      |
| Cattle and other animal foods:                              |                                      | proof by Sykes' hydrometer, per proof gallon,                           |                                      |
| Brass and pollard . . . . . 100 lbs.                        | 0 0 10                               | and so in proportion for  |                                      |
| Linsed oil cake and linsed oil cake meal . . . . .          | 0 0 5                                | each degree of strength   |                                      |
| Molasses, molasses-cake, oil-seed cake and meal (ex-        |                                      | greater than the  |                                      |
| cepting molasses as above) and any other pro-               |                                      | strength of proof . . . . .   |                                      |
| portion which the Collector of Customs is                   |                                      | Liquors and cordials . . . . . per proof                                |                                      |
| satisfied is intended as food for cattle . . . . . 100 lbs. | 0 0 5                                | gallon, and so in proportion  |                                      |
| Cement . . . . . per barrel not exceeding 400 lbs.          | 0 0 6                                | for each degree of strength   |                                      |
| Cheese . . . . . lb.  | 0 0 1                                | greater than the  |                                      |
| Coffee:   |                                      | strength of proof . . . . .   |                                      |
| Raw . . . . . 100 lbs.                                      | 0 6 3                                | Brandy and whisky in bottles, jars, flasks, or any                      |                                      |
| Roasted, ground or otherwise prepared . . . . . lb.         | 0 0 2                                | receptacle other than wood . . . . . If not                             |                                      |
| Coriander . . . . . ad val.                                 | 10 %                                 | exceeding the strength  |                                      |
| Fish:   |                                      | of proof by Sykes' hy-  |                                      |
| Canned . . . . . 10 %                                       | 12½ %                                | drometer, per dozen re-   |                                      |
| Dried, salted or smoked . . . . . 100 lbs.                  | 0 1 0                                | puted quarts of the   |                                      |
| Pickled . . . . . barrel not exceeding 200 lbs.             | 0 1 0                                | equivalent thereof . . . . .  |                                      |
| Fruit:  |                                      | Brandy and whisky in bottles, jars, flasks, or any                      |                                      |
| Canned and bottled . . . . . ad val.                        | 10 %                                 | receptacle other than wood . . . . . If ex-                             |                                      |
| Furniture:  |                                      | ceeding the strength  |                                      |
| House, office, cabinet or store furniture of wood,          |                                      | of proof by Sykes' by-  |                                      |
| iron or other material including cash registers,            |                                      | drometer, per proof   |                                      |
| combs, caskets, casket robes and linings and                |                                      | gallon, and so in pro-portion   |                                      |
| casket hardware . . . . . ad val.                           | 10 %                                 | for each degree of  |                                      |
| Glass and glassware:  |                                      | strength greater than   |                                      |
| Glass bottles, table glassware, lamps and lamp              |                                      | the strength of proof . . . . .   |                                      |
| chimneys . . . . . ad val.                                  | 10 %                                 | Provided that the duty payable per                                      |                                      |
| Grain and flour:  |                                      | dozen repated quarts or the equivalent                                  |                                      |
| Grain: oats . . . . . 100 lbs.                              | 0 0 10                               | thereof shall not be less than one pound                                |                                      |
| Rice . . . . . 100 lbs.                                     | 0 1 0                                | five shillings.   |                                      |
| Other kinds, including barley, rye, maize or corn           |                                      | Butters . . . . . gallon  | 0 6 8                                |
| Flour: wheaten . . . . . barrel or bag not exceeding        |                                      | Fabrics . . . . .   | 0 12 6                               |
| 196 lbs.  | 0 4 0                                | Perfumed spirits including bay rum or bay water                         |                                      |
| Medal: Indian meal . . . . . barrel or bag not exceeding    |                                      | and methylated spirits . . . . . gallon                                 | 0 2 1                                |
| 196 lbs.  | 0 4 0                                | Starch . . . . . ad val.  | 10 %                                 |
| Rolled oats and oatmeal . . . . . cereal foods              |                                      | Sugar:  |                                      |
| Pulse: beans and peas, whole and split . . . . . 100 lbs.   | 0 0 10                               | Muscovado . . . . . lb.   | 0 0 0½                               |
| Lard . . . . . 0 1 2  | 0 5 2½                               | Crystallized and refined . . . . .                                      | 0 0 0½                               |
| Machinery:  |                                      | Tar, pitch and resin . . . . . barrel                                   | 0 1 0                                |
| Including motor and other engines and steam                 |                                      | Tea . . . . . lb.   | 0 4 0                                |
| boilers and agricultural implements and tools               |                                      | Tobacco:  |                                      |
| and electric machinery not included in the                  |                                      | Manufactured . . . . .  | 0 3 1½                               |
| table of exemptions (second schedule), and all              |                                      | Unmanufactured . . . . .  | 0 1 2                                |
| parts thereof . . . . . ad val.                             | 10 %                                 | Long cigars, commonly called Long Toms . . . . .                        | 0 1 7                                |
| Matches:  |                                      | Cigars and cigarettes of all other kinds . . . . .                      | 0 1 8                                |
| Not exceeding 100 in each box . . . . . gross of boxes      | 0 0 6                                | Vegetables—canned . . . . . ad val.                                     | 10 %                                 |
| Exceeding 100 in each box, for each additional 50           |                                      | Wines:  |                                      |
| gross of boxes  | 0 0 6                                | Champagne . . . . . gallon  | 0 9 4                                |
| Meats:  |                                      | All other . . . . . per £100 value                                      | 39 1 3                               |
| Meat, beef, pork, tongue, salted or cured . . . . . barrel  | 0 10 0                               | Wood and timber:  |                                      |
| Pigs' heads and parts thereof, pigs' feet and tails,        |                                      | Unmanufactured:   |                                      |
| salted and cured . . . . . barrel not exceeding 200 lbs.    | 0 5 0                                | Pitch pine, mahogany, cedar, balata and                                 |                                      |
| Hams and bacon hams . . . . . lb.                           | 0 0 1                                | greenheart . . . . . per 1,000 feet                                     | 0 8 0                                |
| Canned . . . . . ad val.                                    | 10 %                                 | Spruce, white pine, hemlock and all other                               |                                      |
| Metals:   |                                      | kinds . . . . . per 1,000 feet  | 0 5 0                                |
| Iron and steel nails, spikes, rivets and clinches           |                                      | Manufactured:   |                                      |
| ad val.   | 10 %                                 | Doors, sashes and blinds . . . . . ad val.                              | 10 %                                 |
| Wire (including barbed wire), woven wire,                   |                                      | Shingles . . . . . 1,000  | 0 2 0                                |
| fencing and metal gates . . . . . ad val.                   | 10 %                                 | All and every sort and description of goods, wares                      |                                      |
| Milk:   |                                      | and merchandise not above enumerated and not                            |                                      |
| Condensed, containing not less than 9 % of butter           |                                      | enumerated in the First and Second Schedules                            |                                      |
| fat . . . . . case of 48 lbs.                               | 0 2 0                                | per £100 of value   | 10 0 0                               |
| Condensed, containing less than 9 % of butter fat           |                                      | By Order in Council dated March 17, 1916, an additional duty of 10 % of |                                      |
| case of 48 lbs.   | 0 6 0                                | the above duties is imposed on all spirits, except tobacco, wines and   |                                      |
| Musical instruments:  |                                      | spirits, perfumed spirits, bay rum and methylated spirits.              |                                      |
| Pianos and organs . . . . . ad val.                         | 10 %                                 |   |                                      |
| Oil:  |                                      |   |                                      |
| Cotton seed . . . . . gallon                                | 0 0 6                                |   |                                      |
| Kerosene & paraffin . . . . . 0 0 2½                        | 0 0 2½                               |   |                                      |
| Volatiles petroleum (petrol, benzol and similar             |                                      |   |                                      |
| volatile oils) . . . . . gallon                             | 0 0 4                                |   |                                      |
| olive, lard, and all other kinds used for cooking           |                                      |   |                                      |
| gallon  | 0 0 6                                |   |                                      |
| Pistal oils and turpentine . . . . .                        | 0 0 6                                |   |                                      |
| Oleomargarine and other similar compounds includ-           |                                      |   |                                      |
| ing butterine and margarine . . . . . lb.                   | 0 0 0½                               |   |                                      |
| Painters' colours and materials . . . . . ad val.           | 10 %                                 |   |                                      |
| Paints . . . . . 0 2 6                                      | 0 3 1½                               |   |                                      |
| Varnishes and enamel paints . . . . . ad val.               | 10 %                                 |   |                                      |
| Paper of all kinds and manufactures of paper                |                                      |   |                                      |
| (vide Second Schedule) . . . . . ad val.                    | 10 %                                 |   |                                      |
| Plate and plated ware:                                      |                                      |   |                                      |
| Nickel-plated, gilt, or electro plated ware . . . . .       | 10 %                                 |   |                                      |
| Rubber—manufactures . . . . . 10 %                          | 12½ %                                |   |                                      |

§ Importation prohibited.

## SECOND SCHEDULE.

### Table of Exemptions.

All articles imported by or for the Officer Administering the Government of this colony for his own use: Provided that a certificate be produced with every entry of such articles showing them to be for such use.

All articles imported for the Public Service of this Government: Provided that the same be certified by the Colonial Secretary to be for such service.

All articles imported or purchased locally for building, repairs or use of or in any church or other edifice set apart for Christian public worship: Provided that proof be given to the satisfaction of the Collector of Customs that such articles have been imported or purchased locally and are necessary for such use and not otherwise.

All articles imported by the Kingstown Board for the use of the said Board, or by the Committee of Management of the Free Public Library for the use of the said Library: Provided that the Collector of Customs is satisfied that any articles on which exemption from Customs Duty under this clause is claimed, have been imported solely for the use of the said Board or Library as the case may be; And further provided that should any articles on which exemption from Customs Duty has been claimed and allowed under this clause be sold by the said Board or by the said Committee of Management within one year from the date of importation,



to the satisfaction of the chief officer of revenue at the port of exportation, shall have been given for the due exportation of such



oil, gas, electric or heat; steaming, all parts thereof, machines,

## SCHEDULE III.—continued.

marine glasses; mattocks; meat, fresh; memorial windows; metalhose oras; metal roofing, siding and ceiling; mills, agricultural or for use in manufactures; mills, corn; mineralogical specimens; monumental tablets; nails for railways and tramways; nails of yellow metal; naphtha; natural history specimens; oil engines; orange sizes; ova of fish; passengers' baggage; packages, for the exportation of native produce; paper bags; paper boxes; paper, wrapping; pamphlets; petrol; petroleum, crude; photographs and photographic materials; pickaxes; pictures, unframed; picture postcards representing persons, scenes or products of the Colony; pills, iron; plants; poultry; presses, power; printed books, but not partly printed books for manuscript additions; printers' type and material; printing shears; railings for grave enclosures; rails for railways and tramways; rams; raw hides; rolling stock for railways and tramways; roofing metal; roots, not edible; rope machinery; salt; scientific instruments and apparatus (if passed by Governor in Council as imported for purposes of scientific research); scythes; seeds, not edible; sewing machines; shrubs; sliding metal; siphon bottles and siphons; sleepers for railways and tramways; spars; specie; specimens of botany, mineralogy and natural history; sponge; stainless steels; staves, heads and hoops for construction of barrels and other packages for packing; steam engines; steel rails for railways or tramways; steering machines; stills; surgical instruments and appliances and parts thereof; telephones; telescopes; the casing or covering or receptacle, both outer and inner, ordinary and usual commercial package, of any goods, wares, or merchandise, whether of wood, paper, cloth, tin, or any other metal or material, exclusive of trunks and valises; thermometers; tins, if empty and for re-exportation; tombstones; tortoise shell; tow; tropical fruits, fresh; trucks for railways and tramways; trees; turtle, not preserved; type, printers'; Union Jacks; vessels, lighters or other craft brought into the Colony

for repairs and not intended for use in the Colony after such repairs have been effected; wax; wheeled invalid chairs; windlasses; winchmill pumps; wire fencing; wool; yellow metal in sheets.

## SCHEDULE IV.

## GOODS PROHIBITED TO BE IMPORTED.

Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Cola, base or counterfeit.

Copyright works, nonauthorised reprints of.

Dresses capable of being used for sponging.

Fire crackers over  $\frac{1}{2}$  inch in diameter and 2 inches in length.

Infected cattle, sheep, or other animals; and hides, skins, horns and hoofs; or anything which the Governor in Council may on sanitary grounds, by Order in Council prohibit to be imported.

Meat, provisions and vegetables, and any article intended for human food which is unfit for human consumption.

Milk, skimmed, in tins.

Oleomargarine, butterine, or other similar substitute for butter—if toxic, or described or labelled as butter.

Ten, adulterated with spurious leaf, or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

## THE OPIUM ACT, 1913.

Under the Act the importation of opium or prepared opium is prohibited, unless by a medical practitioner, a qualified dentist, a qualified veterinary surgeon, a licensed druggist, or by a person to whom special permission is granted by the Governor in Council by Order in Council.

## CYPRUS

MONEY, WEIGHTS AND MEASURES.—Money: 40 paras=1 copper piastre; 9 pialesres (c p)=350 paras. Weights and measures: the *oke* (in weight)=23½ British standard pounds; the *oke* (in liquid measure)=2½ pints or 400 drachms; the *center*=44 *kes*; the *kil*=1 Imperial bushel.

The following is a statement of the rates of Customs duty now leviable under the Customs tariff of Cyprus:—

By the Customs law, of which this tariff forms a part, it is provided that the *ad valorem* duties levied on goods imported shall be calculated on the value at the place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into Cyprus as far as the port of final discharge. It is also provided that the High Commissioner in Council may at any time admit goods free of Customs duties.

## Articles.

£ s. c. p.

|  |              |
|--|--------------|
| *Arms, ammunition, and explosives, viz. —  |              |
| Guns & pistols, not exceeding in value £2...per barrel   | 0 10 0       |
| Do., do., exceeding in value £2, but not exceeding in value £4.....Each  | 1 0 0        |
| Do., do., exceeding in value £4.....   | 25 % ad val. |
| Side-arms, gun-stocks and gun-locks.....   | 25 % ad val. |
| Shot.....per oke   | 0 0 1        |
| Gunpowder.....   | 0 0 10½      |
| Blasting powder, blasting compound, dynamite, gun cotton and fuz.....  | 0 0 8        |
| Cartridges, cartridge cases, percussion caps and fireworks.....  | 20 % ad val. |
| Bacon and ham.....per oke  | 0 0 2½       |
| Beans and peas of all kinds, roasted or otherwise per 100 okes   | 0 2 6        |
| Beer, and all other malt liquors in wood.....per gallon  | 0 0 2        |
| Do., do., do., in bottle.....per doz. reputed quarts   | 0 0 6        |
| Biscuits: In bulk.....per oke  | 0 0 1        |
| In tins.....per reputed lb.  | 0 0 1        |
| Botargo.....per oke  | 0 0 5½       |
| Brass manufactures.....  | 10 % ad val. |
| Butter, including butterine, or any substance imported for mixing with or for use as butter, but excluding butter in tins.....per oke    | 0 0 1½       |
| Candles.....   | 0 0 1½       |
| Cards, playing.....per dozen packs   | 0 1 0        |
| Carriages.....   | 10 % ad val. |
| Caviar: Black.....per oke  | 0 0 8½       |
| Red (sarama).....per 100 okes  | 0 1 5½       |
| Cement: Known as Portland.....per barrel of 130 okes   | 0 1 0        |
| Other.....per oke  | 0 0 8        |
| Cheese: Kachkaval, touloun, and other similar qualities per oke  | 0 0 1        |
| Other, that is to say, Gruyere, Dutch, Cheddar, Cheshire, Stilton, Gorgonzola, Parmesan, Roquefort, Brie, &c., and their imitations..... | 0 0 1½       |
| Cocoa, chocolate, chicory, coffee, roast or ground.....  | 0 0 2½       |
| Coffee, raw.....per 100 okes   | 0 12 0       |
| Copper sheets, bottoms, bars and nails.....  | 0 0 16 0     |
| Copper-ware (pans, &c.).....   | 1 0 0        |
| Cordage, rope and twine.....per oke  | 0 0 1½       |
| Cotton lamp wick.....per 100 okes  | 0 17 0       |

\* For regulations respecting the importation of firearms, gunpowder, explosives and ammunition, see end of Tariff.

† The spaw of the mallet cured.

## Articles.

£ s. c. p.

|   |              |
|---|--------------|
| Cotton yarns and thread, viz. :—  |              |
| Single, unbleached, Nos. 4 to 14.....per 100 okes   | 0 11 0       |
| Do., do., Nos. 15 to 24.....  | 0 12 9½      |
| Twisted, unbleached, Nos. 4 to 14.....  | 0 15 0       |
| Do., do., Nos. 15 to 32.....  | 0 17 4       |
| Single, bleached.....   | 0 16 0       |
| Twisted, bleached.....  | 0 18 4       |
| Of two or more threads, known as "Tireh".....   | 0 13 6       |
| Dyed turkey red.....  | 0 18 0       |
| Dyed other colours.....   | 0 16 0       |
| Not otherwise specified.....  | 10 % ad val. |
| Cotton piece goods :—   |              |
| Grey or unbleached (Kassarsiz) cotton sheetings, linings, drills, tea cloths, domestics, known as American bezi, dini bezi, Tcharshaffig, and Asdarlig.....per 100 okes | 0 13 1½      |
| White or bleached (Kassari) cotton sheetings, drills, tea cloths, domestics, known as American bezi, Tcharshaffig, Dini.....  | 0 16 10½     |
| Shirtings, and Madapolams, completely dressed and finished with stiffening material.....  | 0 14 9½      |
| Shirtings, &c., not dressed or finished with stiffening material, or but slightly so dressed.....   | 1 1 0        |
| Muslins, known as Kaba Tulbent, Tanjib and Tenzif.....  | 1 6 8        |
| All other manufactures of cotton.....   | 10 % ad val. |
| Earthenware and china.....  | 10 % ad val. |
| Fish, dried, salted or pickled.....per 100 okes   | 0 4 0        |
| Fruit, viz. :—  |              |
| Fruits, bottled, or in tins or jars.....per doz. reputed pts.   | 0 0 6        |
| Other, including nuts.....per oke   | 0 0 0½       |
| Furniture.....  | 10 % ad val. |
| Glass: Common window glass, plain, not coloured, in sheets, imported in cases not exceeding in weight 40 okes net.....per case  | 0 1 0        |
| Glass bottles of the capacity of 1,000 drams per 100.....   | 0 2 0        |
| Do., do., of 500 drams.....   | 0 1 0        |
| Do., do., of 300 drams.....   | 0 0 3        |
| Do., do., of 200 drams.....   | 0 0 5½       |
| Glass demijohns of the reputed content of 20 okes, and so in proportion.....each  | 0 0 1½       |
| Glass not otherwise specified.....  | 10 % ad val. |
| Gum mastic.....per oke  | 0 0 6½       |
| Do. bark.....   | 0 0 4        |
| Haberdashery and millinery.....   | 10 % ad val. |
| Hardware and cutlery.....   | 10 % ad val. |
| Hemp manufactures.....  | 10 % ad val. |
| Hides and skins, raw :—   |              |
| Of camels.....each  | 0 0 7½       |
| " buffaloes, fresh.....   | 0 0 8½       |
| " " dry, exceeding in weight 15 okes.....   | 0 1 5½       |
| " " " not exceeding.....  | 0 1 0        |
| " oxen, exceeding in weight 3 okes dry or 6 okes fresh.....   | 0 0 6        |
| " do., not exceeding in weight 3 okes dry and 6 okes fresh.....   | 0 0 2½       |
| " goats and sheep.....  | 0 0 2½       |
| Not otherwise specified.....  | 10 % ad val. |

| Articles.   | £  | s. | c.p.    |
|---|----|----|---------|
| Indigo.....   | 0  | 1  | 13      |
| Iron bars, joists, rods, plates, sheets & bundles...per ton                             | 0  | 13 | 6       |
| Iron piping, wrought.....per 100 oke  | 0  | 2  | 23      |
| Do., do., cast.....   | 0  | 1  | 93      |
| Iron nails.....   | 0  | 2  | 23      |
| All other iron and steel manufactures.....  | 10 | %  | ad val. |
| Jams and jellies.....per dozen reputed lbs.   | 0  | 0  | 6       |
| Jewellery, clocks and watches.....per oke   | 10 | %  | ad val. |
| Lead sheets and piping.....   | 0  | 0  | 03      |
| Leather, including all manufactures of —  | 0  | 0  | 21      |
| Sole leather.....   | 10 | %  | ad val. |
| Not otherwise specified.....  | 10 | %  | ad val. |
| Linen yarn.....   | 10 | %  | ad val. |
| Linen manufactures.....   | 10 | %  | ad val. |
| Logwood.....per 100 oke   | 0  | 1  | 93      |
| Macaroni and vermicelli.....  | 0  | 5  | 0       |
| Matches, wooden:—   |    |    |         |
| For every gross of boxes, containing in each box not more than 100 matches.....gross    | 0  | 0  | 13      |
| And so on for each gross of boxes, for each additional 100 matches or part thereof..... | 0  | 0  | 13      |
| Mineral and aerated waters.....per dozen reputed pint bottles                           | 0  | 0  | 4       |
| Musical instruments and their parts, accessories and appliances.....                    | 10 | %  | ad val. |
| Oils in bulk: Olive oil.....per 100 oke   | 0  | 6  | 23      |
| Lined oil.....  | 0  | 4  | 53      |
| Other oils, n. e. s.....  | 2  | 0  | 0       |

NOTE 1.—From and after May 1st, 1905, the import duty to be levied on vegetable oils which the Customs Authorities are satisfied are imported for use in the manufacture of soap shall be 4s. 4d. p. per 100 oke instead of £2 as heretofore; provided always that such oils are rendered unfit for alimentary purposes at the expense of the importer and under the supervision of the Customs.

NOTE 2.—From and after Jan. 3, 1906, the import duty to be levied on fish oils which the Customs Authorities are satisfied are imported for use in the manufacture of leather shall be 4s. 4d. p. per 100 oke instead of £2 as heretofore.

Paints and colours (except artists' colours) per 100 oke 0 4 53  
Paper for cigarettes, cut or uncut.....10 % ad val.  
Perfumes and perfumed spirits, cosmetics, hair oil, hair dyes and wash, pearl white and red pomades and powders.....20 % ad val.  
Petroleum in cases, not exceeding 25 oke each, net weight.....per case 0 1 0

Do., exceeding 25 oke each net weight and in barrels.....per gallon 0 0 2  
NOTE.—Crude petroleum imported solely for use as fuel in oil engines may be admitted free. The term "petroleum" is held to mean natural petroleum which has not been steamed or refined in any way and which is not capable of being used for illuminating purposes.

Provisions, tinned, bottled, smoked, dried, preserved, pickled, or in fancy boxes or receptacles not otherwise specified.....10 % ad val.

Resin.....per oke 0 1 0  
Rice.....per ton 0 17 0  
Sal-ammoniac.....per 100 oke 0 7 0  
Salt, refined for table use.....per oke 0 23 0  
    " for packing....." 0 13 0  
    " rock....." 0 13 0  
Saltpetre....." 0 3 0  
Silk thread.....10 % ad val.  
Silk manufactures.....10 % ad val.  
Silver manufactures....." 0 2 0  
Soap, perfumed and toilet.....per oke 0 0 13  
Do., other....." 0 13 0

Spices, viz.:—  
Cloves, ginger or pepper, whole, pimento....." 0 0 1  
Not otherwise specified....." 0 0 03

Spirits of all sorts, spirituous compounds, liqueurs, and cordials, n. e. s.....per gallon 0 6 0

Spirits imported in the island of Cyprus mixed with any ingredient, and although thereby coming under some other designation shall nevertheless be deemed to be spirits, and be subject to duty as such.

Starch.....per 100 oke 0 4 53  
Steel....." 0 3 13  
Straw manufactures.....10 % ad val.  
Sugar, crushed, common quality.....per 100 oke 0 5 3  
Do., other....." 0 5 3  
Tea.....per oke 0 0 4  
Tiles.....per thousand 0 5 23

† From and after the 26th day of October, 1904, the duties authorised to be levied on wrought iron piping and cast iron piping by "The Customs, Excise and Revenue Law, 1898," shall not be levied on any iron piping which shall be shown to the satisfaction of the High Commissioner to have been imported for the purpose of being used in the construction of any work of public utility by or on behalf of any public, municipal or local body or authority.

| Articles.  | £  | s. | c.p.    |
|--|----|----|---------|
| Timber and wood and manufactures of wood other than that imported for firewood.....  | 10 | %  | ad val. |
| Tin, bars, and ingots.....per 100 oke  | 1  | 0  | 0       |
| Tin plates....." 0 3 0   |    |    |         |
| Tin manufactures.....10 % ad val.  |    |    |         |
| Tobacco, unmanufactured (except tumbeki).....per oke 0 0 6   |    |    |         |
| Do., do., known as Tumbeki or Persian tobacco....." 0 1 8  |    |    |         |
| Do., manufactured (not including cigars, cigarettes, and snuff)....." 0 3 0  |    |    |         |
| Do., do., cigars.....the hundred 0 2 6   |    |    |         |
| Do., do., cigarettes.....per oke 0 5 0   |    |    |         |
| Do., do., snuff....." 0 5 0  |    |    |         |
| NOTE.—It shall be lawful to import tobacco, cigars, cigarettes and snuff through the Parcels Post, provided that upon every oke or fraction of an oke of tobacco so imported, in addition to the Customs duty thereon, there shall be levied and taken a further import duty of 4½ copper piastres. Wherever tobacco, cigars, cigarettes or snuff are imported into the island otherwise than through the Parcels Post under special permission from His Excellency the High Commissioner in packages weighing less than 20 oke net each, there shall be levied and taken upon every oke or fraction of an oke of tobacco, cigars, cigarettes and snuff so imported, in addition to the Customs duty thereon, a further import duty of one shilling. |    |    |         |

| Articles.   | £ | s. | c.p. |
|---|---|----|------|
| Valonia.....per cantar 0 0 4  |   |    |      |
| Wax, viz.: Beeswax.....per 100 oke 0 1 0  |   |    |      |
| Waste of beeswax....." 0 2 6  |   |    |      |
| Paraffine....." 7 0 0   |   |    |      |
| Wines in bottle: Sparkling.....per gallon 0 4 0   |   |    |      |
| All other wines in bottle....." 0 1 6   |   |    |      |
| Wines in wood....." 0 0 8   |   |    |      |
| Woolen yarn and thread.....per oke 10 % ad val.   |   |    |      |
| Woolen manufactures.....per 100 oke 0 5 0   |   |    |      |
| Zinc.....10 % ad val.   |   |    |      |
| Zinc manufactures....." 10 % ad val.  |   |    |      |
| Goods, wares and merchandise not otherwise charged with duty nor exempted from duty and not prohibited to be imported.....8 % ad val. |   |    |      |

#### TABLE OF TITHE DUES LEVIABLE ON EXPORTATION.

| Articles.   | c.p. |
|---|------|
| In respect of: Aniseed.....per 100 oke 33   |      |
| Carobbs, or ground carobbs, exported from Nicosia, Larnaca and Limassol.....per cantar 9  |      |
| When exported from Famagusta, Papho and Kyrenia.....per cantar 8  |      |
| Further, a Locust Tax of 30 paras per cantar (or such less sum as the High Commissioner in Council may order) is imposed upon exportation of carobbs, whether ground or entire, or whether mixed or not mixed with any other substance. |      |
| Cotton.....per 100 oke 55   |      |
| Linseed....." 13  |      |
| Mavrokoko....." 7   |      |
| Raisins....." 10  |      |
| Silk cocoons.....per oke 61   |      |
| Wound silk....." 13   |      |
| Manufactured silk, if manufactured by other than hand looms....." 18  |      |
| The following export duties are also levied:—   |      |
| On wine.....per liquid gal. 3 paras   |      |
| On spirit....." 20 "  |      |
| On vinegar....." 5 "  |      |

#### THE FOLLOWING IS A LIST OF EXEMPTIONS:—

Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government, provided that such uniforms or robes are introduced for the personal use only of such officers, and have been duly authorized. Professional robes of advocates entitled to practise in Cyprus. Authorized uniforms of foreign consuls and consular officers, and national flags imported for their use. Authorized uniforms of any foreign Government, to be worn by persons entitled to wear them. Government medals and decorations to be worn by persons resident in Cyprus. Firearms for the personal use of officers of His Majesty's naval and military forces. Paving stones imported by municipal councils in the island to be used for the paving of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council. Street lamps and their fittings imported by municipal councils in the island, to be used in the lighting of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council. Casks and vats and staves and hoops for use in constructing casks and vats. Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research. Gymnastic apparatus, mathematical, and generally all other instruments used in schools for educational purposes, which are imported for the use of schools. Animals and live stock, atlases and maps, anchors and chains (snip's), bark.



boats, charcoal, church furniture, and articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services, and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority. Coals, empty cask and sacks, fresh fish, gold bullion and specie, ice, lime, medicines, and medical appliances, pitch and tar, printed books, sawdust, manures and fertilizers, guano, bone dust, and all chemical manures and preparations to be used as manures, silkworms' eggs, sponges taken by licensed boats, stationery, printing paper (whether white or coloured), printing ink, printers' type and printing materials, resin, sulphur, wheat, barley, oats, vetches, flour, bran, chopped straw, cotton seed, fodder for cattle, and all mechanical appliances for use in the manufacture and examination of wine; sulphur syringes, tombstones and memorial tablets, and tools and implements used in agriculture and handicraft; machinery and parts of machinery and their fittings, connections and gearing; dutiable articles that have previously been exported from Cyprus, provided they are re-imported not later than one year after exportation; hospital appliances and equipments certified under the hand of the chief medical officer to be imported for the use of any hospital; motor cars, parts of motor cars and their fittings.

#### IMPORTATION OF DYNAMITE.

Order of the High Commissioner in Council, No. 418, dated June 22, 1906, respecting the importation of Gunpowder, Explosives and Ammunition. (The "Cyprus Gazette" No. 353 of June 29, 1906.)

Gunpowder, shot, percussion caps, cartridges (ball and shot) dynamite, nitro-glycerine, gun cotton, blasting powder, fulminate of mercury or other metals, and every other substance or preparation used or manufactured for explosive or pyrotechnic purposes, fog signals, rockets, fireworks, fuses, detonators and ammunition of all descriptions, including empty cartridge cases, may be imported at the Port of Famagusta by such person or persons as may be authorized in that behalf by special permission of the High Commissioner given under the hand of the Chief Secretary to Government, and subject to such limitations as to quantity as the High Commissioner may see fit to impose; and upon such importation the said articles shall be landed at

such place and in such manner as the Commissioner and Principal Officer of Customs of the District of Famagusta shall appoint.

#### IMPORTATION OF FIREARMS.

By Law No. VII. of 1891, it is provided that from and after the passing of this law it shall not be lawful for any person to import into Cyprus any firearms unless he shall have previously obtained a special licence under the hand of the Chief Secretary to the Government authorizing him to import such arms.

Provided always that no licence shall be given to any person under the provisions of this clause unless he shall be in the opinion of the Commissioner of the district in which he resides a fit and proper person to import firearms.

#### DRAWBACK.

A drawback of the full duty paid is allowed on all articles of food, wine, spirits, malt liquors and cigars supplied for the use of any mess on board any of H.M. ships of war.

#### PROHIBITIONS.

By an order in Council, dated 9th February, 1901, orders were made prohibiting or restricting the importation of certain goods, and making additions to those in force at the time. The list reads:—

"The importation of silver and copper coins, pre-Victorian sovereigns and half-sovereigns, light sovereigns and half-sovereigns, hashish and salt (other than table or rock salt) is prohibited absolutely, whilst firearms, &c., gunpowder, shot, percussion caps, cartridges (other than ball cartridges), silicums, dynamite and kindred substances, cattle, horns, hoofs, bones, fodder, litter, dung, hides, skins, and rags are subject to certain restrictions." From and after 1st December, 1903, the importation into this Island of old or used clothes for the purposes of sale or commerce is absolutely prohibited.

By order dated 16th March, 1901, it is provided that all direct arrivals from any port in the Persian Gulf be subjected to five days' quarantine at Larnaca; the importation from Persia of very susceptible goods, such as rags, worn clothing and empty used sacks is prohibited. (This latter prohibition also applies to Turkish goods.)

## EGYPT

MONEY, WEIGHTS AND MEASURES.—£E1 = 1,000 millîmes; kilogramme = 2.2046 lbs.; oke = 2.8 lbs.

#### IMPORT DUTIES.

Import duties are levied at the uniform rate of 8% *ad val.* on their valuation, excepting only tobacco which pays as below. In addition to the 8% *ad val.* a municipal tax of 1% is levied, also a quay tax of 1% which is levied at Alexandria alone. The Valuation Tariffs are fixed by agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than 15 days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term.

Decree of August 30, 1915, fixing the duties on alcoholic liquors, building wood, tobacco, cigars and cigarettes.

|   | Rate of Import Duty.<br>Millîmes. |
|---|-----------------------------------|
| Alcoholic liquors .....   | <i>ad val.</i> 10 ½ %             |
| Building wood .....   | 600 "                             |
| Cigars of any kind or origin .....  | per kilog. 600 "                  |
| Tobacco in the leaf:  |                                   |
| The produce of countries which have not concluded special arrangements with Egypt .....                                   | per kilog. 520 "                  |
| Accompanied by a certificate of origin from a country having a special arrangement with Egypt .....                       | per kilog. 500 "                  |
| Tobacco in leaves stripped of their stems, stalks or median ribs, also cut, pressed and powdered tobacco, and cigarettes: |                                   |
| The produce of countries which have not concluded special arrangements with Egypt .....                                   | per kilog. 620 "                  |

Rate of Import Duty.  
Millîmes.

Accompanied by a certificate of origin from a country having a special arrangement with Egypt .... per kilog. 600  
Ordnance of 1904, relating to the Treatment in Sudan of gum, ostrich feathers, ivory, rhinoceros horn, India rubber and gutta-percha.

(Official communication dated September 13, 1904.)

The Sudan Gazette for September contains an Ordinance levying further duties on gum, ostrich feathers, ivory, rhinoceros tusks, India rubber and gutta-percha, coming from any part of the Sudan or imported into the Sudan.

These duties are as follows:  
Gum, ostrich feathers, India rubber and gutta-percha ... *ad val.* 20 %  
Ivory and rhinoceros horn ..... 15 ½ % || The Governor-General is authorized, on giving previous notice, to modify the rates of the foregoing duties, but the same shall in no case exceed 20 % or be less than 10 %. |  |
| For the purposes of the collection of these duties the Governor-General will cause to be duly published valuation tables for the above mentioned goods. |  |
| The duties shall be paid in cash and at certain specified stations. |  |
| The exportation of the goods in question shall only take place in packages bearing the Government Seal. |  |

NOTE.—The system of notification of the arrival in Egypt of consignments of wheat and flour is abolished, and all wheat and flour cleared from Customs before 1st June, 1920, shall be free of import duty.

## SUDAN

#### CUSTOMS ORDINANCE, 1913.

Subject to certain special provision of this Ordinance, the Customs duties specified below are to be collected on goods imported into or exported from the Sudan and on the transshipment of goods in the Sudan:—

#### IMPORT DUTIES.

| Articles.   | Rate of Duty.        |
|---|----------------------|
| Alcohol and all liquids containing more than 50% of alcohol (other than alcoholic beverages) .....                  | 10 % <i>ad val.</i>  |
| Coal, mazut, charcoal and firewood .....  | 4 % "                |
| Unwrought timber (except mahogany and other rare woods) .....   | 4 % "                |
| Petroleum .....   | 4 % "                |
| Oxen, cows, sheep and goats, and the fresh meat of these animals .....  | 4 % "                |
| Tobacco (whatever the country of origin):—  |                      |
| In leaf .....   | Kilog. 500 Millîmes. |
| In leaf, stripped of the petiole or in the fibre, and tobacco manufactured, cut or powdered, or in cigarettes ..... | Kilog. 600 "         |

| Articles.   | Rate of Duty.        |
|---|----------------------|
| Cigars, whatever their quality .....  | Kilog. 600 Millîmes. |
| Tombac, in leaf .....   | 500 "                |
| "stripped of its fibre .....  | 600 "                |
| All other goods (except as otherwise stated in this Schedule or provided for in this Ordinance) .....   | 8 % <i>ad val.</i>   |
| All goods, the products of the Italian Colony of Erythra, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, intended for consumption in the Sudan, and not otherwise chargeable at a lower rate ..... | 5 % "                |
| Goods, the products of the Italian Colony of Erythra, or of the Uganda Protectorate, or of the Belgian Colony of the Congo, or of the French Congo, or of Abyssinia, on which, if produced in the Sudan, a royalty or tax is levied .....         |                      |
| are subject to a duty equivalent to such royalty or tax, but in no case less in amount than the Customs duty levied on the import into the Sudan of other products of those countries respectively.   |                      |

Ordinance No. 3 of 1914, establishing a duty on alcoholic beverages as follows:—

|                                     |   |
|-------------------------------------|---|
| Beer and stout .....                | 10 <sup>9</sup> / <sub>10</sub> ad val. |
| Champagne and sparkling wines ..... | 25 <sup>9</sup> / <sub>10</sub> "       |
| All other wines .....               | 15 <sup>9</sup> / <sub>10</sub> "       |
| Spirits and liquors .....           | 40 <sup>9</sup> / <sub>10</sub> "       |

#### EXPORT AND TRANSHIPMENT DUTIES.

All goods exported from the Sudan or transhipped in the Sudan, except as otherwise provided in this Ordinance. 1 <sup>9</sup>/<sub>10</sub> ad val.

The Royalty on Sakaran Order, 1918, provides that on and after May 1, 1918, royalty shall be collected on sakaran in whatever form exported at the rate of..... 10 <sup>9</sup>/<sub>10</sub> "

NOTE.—Goods exported from the Sudan to a destination in Egypt, or transported by sea from one place to another in the Sudan are exempt from export duty (subject to special regulations laid down in this Ordinance).

If goods of foreign origin not similar to goods of Sudan origin, and capable of being easily identified, are re-exported, they shall be exempt from export duty provided that they are identified to the satisfaction of the Chief Customs Officer by the production of the detailed receipt for the import duties (*keshf*), proving the identity of the goods, and the date of the payment of the import duty thereon, or by such other means as the Chief Customs Officer may consider sufficient, but this exemption shall not extend to goods upon which drawback is allowed.

The following goods are exempt from the payment of import or export duties:—

(a) the personal apparel, articles of toilet and similar effects of travellers leaving the country, including new articles of apparel and the like brought in their personal luggage and intended for their personal use, if they are duly declared; but not including bicycles, phonographs, gramophones, sewing machines and other such articles, nor consumable stores, cigars, cigarettes, or tobacco of any kind; provided, nevertheless, that every traveller shall be allowed to bring into the country free of duty 200 grammes of tobacco or 100 cigarettes or 25 cigars, if some of the packet or box in which the same is contained has been used;

(b) samples, provided they are not such as can be sold as merchandise;

(c) samples of the products of the soil of the Sudan, or Egypt, provided the value of the whole consignment does not exceed £50;

(d) gold or silver money (except coins of any metal which is no longer current in any country and have a value greater than their nominal face value by reason of their rarity or antiquity);

(e) gold or silver bullion;

(f) provisions and stores consigned from abroad for shipment on board of some particular ship in a Sudan harbour and intended for use or consumption on board the same ship elsewhere than in the Sudan;

(g) printed books, pamphlets, magazines, newspapers, and other printed documents;

Wrecked goods are also exempt from the payment of import and export duties under certain conditions, as also (subject to special regulations) are foreign goods which are transhipped in the Sudan, or which

pass in transit through the Sudan to a destination outside Egypt and the Sudan. Exemption from import duties is also accorded in respect of certain personal effects of persons who come to the Sudan for the first time for the purpose of establishing a residence there.

Subject to certain regulations, goods imported into the Sudan from Egypt are exempt from import duty.

If goods, of which the country of origin is Egypt or the Sudan, after being exported to a foreign country are brought back into the Sudan, they shall be subject to import duty like goods of foreign origin, unless it is proved by the production of a certificate from the official authority of the port to which they were originally consigned that they have not been taken out of bond there. If any goods be exported abroad without any drawback or refund of the duties already paid (if any) being obtained, and be there repaired or altered, and notice of such exportation be given at the time thereof to the Director of Customs, then upon re-importation such goods shall be liable to import duty only on the cost of the repairs or alterations together with freight and all charges inwards and outwards.

**Valuation of Goods for Tariff purposes.**—The Ordinance empowers the Director of Customs to cause the value of the principal articles of commerce imported at the various Customs stations to be from time to time determined, and such valuations from time to time to be revised, and for that purpose it shall be lawful for him from time to time to summon a conference of such of the principal merchants engaged in the trade of the said articles as he may think fit in order that he may consult with them for the purpose of settling or revising a tariff of the value of the said principal articles. When settled, such tariff shall be officially published and shall come into force and be binding on the Director and all other persons, provided always that no such tariff shall remain in force for more than twelve months from the date of its official publication.

**Declarations on import and export.**—The Ordinance contains provisions respecting the form of declaration which must be presented on the import into and export from any Customs station of any goods, whether liable to duty or not, and gives particulars as to the contents of such declarations and the various documents (invoices, assurance policies, bills of lading &c.) which must be presented with the declaration. The value of the goods, to be stated in the Customs declaration, is the price of the goods at the place of purchase, with the addition of the cost of transport to the Customs station, and of charges for insurance, and all other charges and expenses. Goods included in a Valuation Tariff shall be described in the declaration by the name given them in such Tariff. The Customs Department shall not be bound to accept the value of goods as shown by the invoices &c., and in case of uncertainty as to the true value, the goods may be valued by the Customs valuation. If the merchant refuses to pay out the Customs valuation, the Department is empowered to take the duties in kind; if such a course is not impracticable, Consignees are allowed to examine the contents of packages consigned to them before presenting their declarations in respect of such packages.

**Drawback.**—When any foreign goods are brought easily identified, which have been imported into the Sudan and upon which Customs duties have been paid to the Sudan Customs on Import, are re-exported abroad, the difference between the amount of the import duties already paid on the goods and the amount of the export duties which would be payable if the goods were of native origin shall be repaid, provided that the re-exportation be effected within six months from the date of importation as shown by the records of the Customs Department.

## FALKLAND ISLANDS

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

#### IMPORT DUTIES.

| Articles.  | £ | s. | d. |
|--|---|----|----|
| Spirits not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than strength of proof, per gallon ..... | 0 | 15 | 0  |
| Wine in casks, per gallon .....  | 0 | 2  | 0  |
| Wine in reputed quart bottles, per dozen .....   | 0 | 4  | 6  |
| Wine in reputed pint bottles, per dozen .....  | 0 | 2  | 3  |
| British wines and all other unenumerated and unexempted beverages not liable to duty as spirits in reputed quart bottles .....                                       | 0 | 3  | 0  |
| Malt liquor, mum, spruce, cider and perry, in casks, per gallon .....  | 0 | 0  | 6  |
| " in bottles, per dozen reputed quarts .....   | 0 | 1  | 0  |
| " in bottles, per dozen reputed pints .....  | 0 | 0  | 6  |
| Ogars, per lb. ....  | 0 | 5  | 0  |
| Cigarettes, cut and manufactured tobacco, and snuff, per lb. ....  | 0 | 3  | 0  |
| All other unexempted tobacco .....   | 0 | 2  | 0  |

An order by the Governor in Council, dated 13th June, 1904, provides that from and after 13 June, 1904, there shall be charged a duty of 10s. in respect of every seal skin imported into the Falkland Islands for the purpose of transshipment or exportation, as to which the Governor-in-Council shall not grant a certificate that he is satisfied that such skin was not taken in the months of November, December, January, or February, and a

duty of 1s. in respect of every other seal skin imported into the Colony.

#### EXEMPTIONS.

Perfumed spirits and cologne water, lemonade, ginger ale, ginger beer, soda water, potash, and all other mineral waters; all articles imported or taken out of bond for the use of the Governor of the colony and for the use of His Majesty's Army and Navy; if any articles are imported and in respect of the duty shall be refunded out of the Treasury on certificate of the competent authorities; naphtha or methylic alcohol in its crude state and not fit for use as a potable spirit or for admixture with a potable spirit; tobacco forming an ingredient in sheep wash or hop powder manufactured in bond in the U.K.; official goods for the *bond fide* use of consulates of foreign countries in which a similar privilege is accorded.

#### EXPORT DUTIES.

| Articles.                        | £                            | s. | d. |
|----------------------------------|------------------------------|----|----|
| Hides .....                      | each                         | 0  | 6  |
| Wool .....                       | per 100 lbs.                 | 0  | 1  |
| Whale oil .....                  | barrel of 40 galls.          | 0  | 1  |
| Seal Oil .....                   | " "                          | 0  | 1  |
| Meats, canned or preserved ..... | case of 72 lbs.              | 0  | 6  |
| Sheep .....                      | each                         | 0  | 8  |
| Sheepskins .....                 | " "                          | 0  | 1  |
| Guano (of all kinds) .....       | per 100 lbs. or part thereof | 0  | 1  |

The above export duties are applicable only to produce raised within the limits of the Colony.

## GIBRALTAR

MONEY, WEIGHTS AND MEASURES. Same as Great Britain.

#### IMPORT DUTIES.

|  | £     | s. | d. |
|--|-------|----|----|
| Liqueurs or cordials, irrespective of strength .....   | gall. | 0  | 4  |
| Malt liquor .....  | " "   | 0  | 0  |
| Spirits or strong waters, of any strength not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, .....  | gall. | 0  | 4  |
| A similar duty shall be payable whether the spirits introduced are for the purpose of being infused into liqueurs of any kind, or not, or as sugar or syrup, or any glutinous or saccharine or other matter.   |       |    |    |
| No sugar or syrup, or any glutinous or saccharine or other matter shall be mixed or added to any spirits whereby the gravity thereof shall be increased, or so as to prevent the strength thereof from being ascertained by Sykes' hydrometer, under a penalty not exceeding 1,250 <sup>9</sup> / <sub>10</sub> pence. All spirits so mixed or added to shall also be forfeited. |       |    |    |

All spirits, the introduction of which is not hereby, forbidden, that may be introduced for the purpose of being infused into liquors of any description or for making infusions of any kind, shall be liable to pay the same duty as other spirits admitted for consumption in Gibraltar.

|   | £     | s. | d. |
|---|-------|----|----|
| Tobacco, chopped, cut, roll, cake, or other manufactured tobacco, pressed or packed ..... | lb.   | 0  | 1  |
| Cigars or cigarettes .....  | doz.  | 0  | 4  |
| Other than above .....  | " "   | 0  | 2  |
| Wines, in ordinary wine bottles .....   | doz.  | 0  | 3  |
| " in other vessels, when the invoice price does not exceed 4s. per gall. ....             | " "   | 0  | 0  |
| " when the invoice price exceeds 4s. per gall. ....                                       | " "   | 0  | 1  |
| All other articles .....  | Free. |    |    |

## PROHIBITIONS AND RESTRICTIONS.

## SCHEDULE C.

No spurious liquors of any kind, as defined by this Ordinance, shall be introduced or kept for consumption in Gibraltar, or for infusion into wine, spirits, or malt liquors, and any person so introducing or keeping such spurious liquors shall be liable for every such offence to a penalty not exceeding 2,000 pence.

Deleterious ingredients.—Cocculus indicus, chloride of sodium, other well-known salt, coppers, opium, Indian hemp, strychnine, tobacco, damul seed, extract of logwood, salts of zinc or lead, alum, and any extract or compound of any of the above ingredients, or any spurious liquors as defined by this Ordinance.

It shall be lawful for the Governor, with the previous consent of the Secretary of State, by a rule made for that purpose, from time to time to

add to the Schedule to this Ordinance annexed marked C any ingredient which may be deemed to be deleterious to health, and to remove any ingredient from the said schedule, and to revoke or alter any rule so previously made by the Governor in manner aforesaid.

Every such rule shall be published in the *Official Gazette*, and shall take effect at the expiration of seven days from the date of such publication or at any later date mentioned in the rule, and shall have effect as if it were enacted in this Ordinance.

The following articles shall not be imported into Gibraltar except with the express leave of the Collector in less quantities than—

- (i.) Wine—One dozen bottles in each separate package or six gallons in bulk.
- (ii.) Spirits—Ten gallons.
- (iii.) Beer—One dozen bottles or one firkin in bulk.

## HONG KONG

## MONEY, WEIGHTS AND MEASURES.

1 dollar (100 cents).—Same.

WEIGHTS AND MEASURES.—Same as Great Britain.

GOVERNMENT NOTIFICATION (No. 99 of 1916).

The following duties shall be levied upon tobacco, and upon intoxicating liquors imported into, or distilled, made or prepared in the Colony\* :—

| Articles.  | Rates of Duty. |
|--|----------------|
| Tobacco  |                |
| Cigars valued at not less than 2.50 dols. per lb., and snuff of whatever value .....         | 1 50           |
| Cigars valued at less than 2.50 dols. per lb., but not less than 1.60 dols. per lb. ....     | 0 70           |
| Tobacco and cigarettes valued at not less than 1.60 dols. per lb. ....                       | 0 70           |
| Tobacco, cigars and cigarettes valued at less than 1.60 dols. per lb. ....                   | 0 30           |
| Tobacco, cigars and cigarettes valued at less than 1.10 dols. per lb. ....                   | 0 20           |
| Tobacco, cigars and cigarettes of any other kind not otherwise provided for .....            | 0 10           |
| Brandy and liquors .....   | 6 00           |
| Whisky, gin, rum and other spirituous liquors .....  | 4 00           |
| Champagne and other sparkling wines .....  | 4 00           |
| Port, sherry and madeira .....   | 3 00           |
| All other still wines .....  |                |
| In bottle .....  | 2 00           |
| In wood .....  | 1 50           |
| All other intoxicating liquors, excepting spirits of wine and native wines and spirits ..... | 0 30           |
| Spirits of wine and arrack .....   | 4 00           |

\* Including the New Territories, as defined by the "New Territories Extension of Laws" Ordinance, 1906."

## MONEY.—Same as Great Britain.

(Ordinance No. 14 of 1914; as amended by Ordinance No. 6 of 1918.)

## DUTIES ON IMPORTS.

NOTE.—Duties will be levied according to the Maltese weights and measures, i.e., Barrel=94 imp. gals.; Cask=44 imp. gals.; Salm=1 imp. quarter; Cantar=175 lbs. avoirdupois; Rotolo=1745 lbs. avoirdupois.

| Articles.   | Import Duties.  |
|---|---|
| Beer: Containing more than 1 1/2 % of proof spirit .....  | per Imperial gallon 0 4 1/2                                   |
| Containing not more than 1 1/2 % of proof spirit .....  | per Imperial gallon 0 1                                       |
| (The duty on beer is levied on every hoghead (54 gallons, English barrel 36 gallons), kilderkin (8 gallons, firkin (3 gallons) as if the said hogshead contained 48, 32, 16 and 8 gallons respectively, unless the importer prefers to have the actual quantity of beer gauged, in which case the beer shall be gauged and charged on the actual quantity imported, and an allowance of 5 % shall be made for waste (brill).) |   |
| Bullocks and other animals of the kind .....  | per cantar, or fraction not less than 1 lb. in proportion 4 0 |
| Grain: Wheat .....  | per salm 10 0   |
| Indian corn .....   | 6 0   |
| Barley .....  | 4 0   |
| Sorghum .....   | 3 0   |
| Other inferior grains .....   | 3 0   |
| Wheat, Indian corn, barley, or other inferior grain, if damaged so as to be unfit for the food of man (commonly called <i>frumentazzo</i> ) .....   | per salm 2 0  |
| Manufactured: Including all kinds of manufactured grain, or preparations containing manufactured grain .....  | per cantar 6 0  |
| Manufactured grain, if damaged so as to be unfit for the food of man .....  | per cantar 2 0  |
| Horses .....  | 20 0  |
| Malt .....  | per cantar 5 0  |
| Meat (all kinds), fresh, frozen or preserved, other than meat preserved by salt only .....  | per cantar 10 0   |
| Wool .....  | per head 20 0   |
| Synthetic rent for silk (payable only on manufactured goods) .....  | 0 2   |
| Methylated spirits, if denatured to the collector's satisfaction .....  | per Imp. gallon 1 0   |
| Cotton-seed oil, or other seed oil containing any mixture of cotton-seed or other seed oil .....  | per caffuso 1 0   |
| Other oils, with the exception of those used as medicine, and of linseed oil and other oils intended for industrial purposes, being unfit for the food of man .....   | per caffuso 6 0   |
| Petroleum and petrol spirit .....   | per Imp. gallon 1 0   |
| Potatoes .....  | per cantar 0 10   |

## Articles.

Rates of Duty.

|   |                |
|---|----------------|
| Native wines and spirits—   |                |
| Containing not more than 25 % of alcohol by weight .....  | per gall. 0 40 |
| " " " 35 % .....  | " " 0 50       |
| " " " 45 % .....  | " " 0 60       |
| Native liquor known as <i>Pau Tsau</i> —  |                |
| If containing 50 % or under of alcohol by weight .....  | 0 40           |
| (With the addition of 2 cents for every 1 % between 50 % and 55 % of alcohol by weight.)  |                |
| Containing above 55 % of alcohol by weight .....  | 1 00           |
| (With the addition of 3 cents for every 1 % above 55 % of alcohol by weight.)   |                |
| On intoxicating liquors other than spirits of wine, arrack and native wines and spirits, imported into, distilled, made or prepared in the Colony above proof strength there shall be paid an additional duty of 4 cents above proof in the case of brandy, 3 cents for every degree above proof in the case of whisky, and 2 cents for every degree above proof in the case of any other liquor. |                |
| It shall be lawful for the Legislative Council at any time by resolution to alter or amend all or any of the foregoing duties.  |                |
| NOTE.—The term "gallon" is held to mean the imperial gallon or 6 repeated quart bottles or 12 repeated pint bottles.  |                |
| In the case of Chinese wines and spirits, 7/4 cattie shall be deemed to be the equivalent of the imperial gallon.   |                |
| The master, owner or agent of any ship by which dutiable liquors are imported must within four hours, or as soon thereafter as the office of the Superintendent of Imports and Exports be open, furnish to the Superintendent a true and correct statement of all dutiable liquors imported therein.  |                |
| No person may import or export dutiable liquors, or denatured spirits, except into and from such ports or places of the Colony as may be specified by the Governor and notified in the "Gazette."   |                |

## PROHIBITION.

The importation and circulation is prohibited of all kinds of copper or brasses (other than those specified in the Order-in-Council of Feb. 2, 1895), and Chinese cash in the Colony. (Ordinance No. 11 of 1912.)

## MALTA

## Articles.

Import Duties.

|  |                         |
|--|-------------------------|
| Pulse: Beans, calavances, chickpeas, kidney beans, lentils, lupins, peas and vetches and flour of pulse .....  | per salm s. d. 2 0      |
| NOTE.—The duties payable by the salm on pulse (except large Sicilian beans), to be charged by the strike measure. The duties on large Sicilian beans to be charged by the heap measure.  |                         |
| Saccharin: Including mixtures containing saccharin and substances of a like nature or use .....  | per oz. 1 3             |
| NOTE.—Subject to such restrictions as to importation, warehousing and release as may be imposed by the Governor by regulation.   |                         |
| Seeds: Carob-beans and cotton-seed .....   | per cantar 0 6          |
| Sheep .....  | 4 0                     |
| NOTE. The word "sheep" includes ram, ewe, wether and lamb.   |                         |
| Spirits or strong waters of any strength not exceeding the strength of proof by Sykes' hydrometer (London proof), and so in proportion for any strength greater than that of the said proof .....  | per Imperial gallon 5 0 |
| NOTE.—Spirits and strong waters, whether perfumed or not, though mixed with any ingredient or ingredients and thereby coming under some other designation, shall be deemed to be spirits and be liable to duty as such.  |                         |
| Spirits: Methylated .....  | per gallon 1 6          |
| NOTE.—Spirits shall be deemed to be "methylated" provided that such spirits contain 10 % of wood naphtha and half of 1 % of pyridine-bases, and the Collector of Customs is satisfied that they are not potable.   |                         |
| Sugar: Refined .....   | per rotolo 0 01         |
| Raw .....  | " " 0 06                |
| Tobacco: Cigars (not including cutters) .....  | 5 0                     |
| Cigarettes (not including wrapped) .....   | 4 0                     |
| Cavendish or negro-head .....  | 3 0                     |
| Other manufactured tobacco .....   | 3 0                     |
| Unmanufactured tobacco, except ordinary leaf tobacco imported for the local manufacture of common cigars .....   | per rotolo 2 6          |
| Ordinary leaf tobacco, unmanufactured, imported for the local manufacture of common cigars .....   | per rotolo 1 3          |
| Snuff .....  | 3 0                     |
| Vanish containing spirit .....   | per Imperial gallon 1 0 |
| NOTE.—Vanish containing spirit shall be deemed to be vanish for duty purposes, provided that it contains 10 % of wood-naphtha and half of 1 % of pyridine-bases and the Collector of Customs is satisfied that it is not potable. Where, in special cases, the Collector of Customs is satisfied that for trade reasons there are serious objections to the admixture of pyridine-bases with vanish, he may sanction the substitution of not less than 10 % by weight of shellac or other resin. |                         |



## Articles.

| Articles.   | Import Duties. |
|---|----------------|
| Vinegar .....   | 2 0            |
| Wine: Imported in casks not exceeding 12 1/2 % of alcohol in 100 parts of liquid at 62° F. .... | 3 0            |
| Imported in casks not exceeding 18 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 4 0            |
| Imported in casks not exceeding 14 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 3 0            |
| Imported in casks not exceeding 15 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 3 0            |
| Imported in casks not exceeding 16 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 7 11           |
| Imported in casks not exceeding 17 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 12 10          |
| Imported in casks not exceeding 18 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 17 10          |
| Imported in casks not exceeding 19 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 22 9           |
| Imported in casks not exceeding 20 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 27 8           |
| Imported in casks not exceeding 21 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 32 8           |
| Imported in casks not exceeding 22 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 37 7           |
| Imported in casks not exceeding 23 1/2 % of alcohol in 100 parts of liquid at 62° F. ....       | 42 6           |
| Imported in casks exceeding 23 1/2 % of alcohol in 100 parts of liquid at 62° F. ....           | 47 6           |
| Wine imported in bottles shall pay an additional duty, viz: .....                               | 25 6           |
| Sparkling .....   | 9 6            |
| Still .....   | 9 6            |

An *ad valorem* duty of 10% shall be levied on the following articles:—Arms and ammunition; bicycles and parts thereof; chocolates; confectionery; electrical goods; fancy goods, i.e. articles used for ornamental purposes or partly for use and partly for ornament; furniture and cabinet-work; gold, silver and plated goods; jewellery and precious stones; lace.

An *ad valorem* duty of 5% shall be levied on the following articles:—Acids and alkalis; alabaster; animals, live, unenumerated; boots and shoes; brushware; candles; chemicals and apothecaries' wares unless conchoidal; eating alcohol; clocks and watches other than gold and silver; coriages; cutlery and ironmongery; drugs; earthenware and chinaware; fowls and poultry; fish, preserved; fruit preserved; game (dead); glass and glassware; haberdashery; hardware; hats and caps; India rubber and manufactures; instruments, musical; iron and steel; ironmongery; jans and sugar; preserves; leather manufactures; matches; millinery; minerals water; motor vehicles, including motor-cycles and parts thereof; nuts, unenumerated; oleochemicals and oleochemicals; paints and colors; photographic goods;

pickles, sauces and condiments (except tomato sauce and extracts of tomatoes); soap (except laundry); stationery, including account books, diaries and similar matter usually classed as stationery. Textiles: Apparel and slaps; bags and sacks (empty); carpets and carpeting; cotton goods; hosiery and drapery; linen goods; silk goods; woolen goods, unenumerated; vegetables, preserved; wax.

## TABLE OF EXEMPTIONS.

The following articles are exempt from duty:—

## Food and Drink.

Butter and butter substitutes, cheese, cocoa, coffee and coffee substitutes, including chicory; eggs; fish, fresh, cured, dried or preserved by salt only; food and drink for the use of mendicant religious orders; fruit, fresh or dried; grains: barley, Indian corn, inferior grains, saggin; hard, milk, fresh or preserved; pulse; beans, carrawances, chick peas, lupins, vetches; unenumerated; rice; seeds: carob beans, cotton seed, unenumerated; tea, tomato sauce and extract, vegetables, fresh.

## Raw materials and articles mainly unmanufactured.

Charcoal, coal, coke and patent fuel, firewood, hides and skins, manures, marble and stone, sponges, wool and timber; such other articles unenumerated as the Governor shall declare to be absolutely or conditionally exempt from duty by regulation published in the Government Gazette.

## Manufactured articles.

Agricultural machines and implements; books, printed, bound or unbound; pamphlets, magazines, newspapers and atlases, embossed, engraved, lithographic, indigo and other colouring substitutes for dyeing yarns for use in weaving; instruments, scientific and surgical (including spectacles, except when the mountings are wholly or partly of gold or silver), leather, machinery for industrial purposes and parts thereof; paper, wrapping and printing; postage stamps, used or unused; samples of no commercial value, and articles of *reclame* which are usually distributed gratis to customers, provided the Collector of Customs is satisfied that they are really imported for that purpose; soap, hand and toilet, sulphate of copper for the treatment of vines and of other trees and plants, sulphur powder for the spraying of vines; tin, iron, copper, zinc and lead in blocks and sheets, twines for industrial purposes, yarns for lace-making and for weaving.

## Miscellaneous and unclassified articles.

Any dutiable article imported by the Civil Government, Naval or Military Establishments for the public service, bran containing not more than 5% of flour; bullion and specie; household effects, i.e. articles of furniture which are brought in by a passenger or his family who is removing his household from another place; passengers' baggage, including wearing apparel and personal effects, used, as the Collector of Customs in his discretion considers to be intended for the importer's personal use, provided always that duty shall not be charged on any spirits not exceeding half a pint, or on any cigars or cigarettes not exceeding 5 lb. of each in weight, included in a passenger's baggage.

## MAURITIUS

## MONEY, WEIGHTS AND MEASURES.

## 1 Rupee (100 cents).

Weights and Measures: The metric system has been adopted.

The equivalent of the £ sterling shall be Rs. 15; and with regard to the use of gold expressed in the currency of other countries in which a gold currency prevails, the rate of exchange shall be as follows: for France and French Colonies, Switzerland and Belgium the equivalent of the £ sterling to be 25 frs.; for Italy 25 lire; for Holland and Java 12 florins; for Norway and Sweden 15 kroner; for the United States and Canada 5 dollars.

[Ord. No. 11. Assented to 10th December, 1908.]

## IMPORTS.

## Articles.

| Articles.   | Import Duties. |
|---|----------------|
| 1 Alcohol and spirits of wine (see spirits).                          |                |
| 1 Alcohol destinated .....  | 0 10           |
| 2 Ale, beer, porter, cider and perry:                                 |                |
| In casks .....  | 9 50           |
| In bottles, Per doz. bottles, each bottle not to exceed 1 litre ..... | 1 50           |
| Per doz. bottles, each bottle not to exceed 5 decilitres .....        | 0 75           |
| 3 Almonds (see under nuts).   | 2 00           |
| 3 Anchors and grapnels .....  | 10 60          |
| 4 Animals: Dogs .....   | 2 50           |
| Horses .....  | 1 00           |
| Cattle and oxen .....   | 0 50           |
| Goats, sheep and pigs .....   | 0 50           |
| Asses .....   | 2 00           |
| Ponies .....  | 0 12           |
| Other live-stock, except poultry and birds .....                      | 0 10           |
| Frozen meats of all sorts .....                                       | 0 05           |
| 5 Animal charcoal .....   | 0 05           |
| 6 Arrowroot .....   | 0 20           |
| 7 Asphaltum and bitumen .....   | 10 60          |
| 8 Bacon, hams, sausages and tongues (not tinned) .....                | 1 00           |
| 9 Bags—pockets, jute and calico (empty) .....                         | 0 20           |
| Straw pockets .....   | 0 10           |
| Vacua bags .....  | 0 50           |
| Gunny and other sorts .....   | 2 00           |
| Jute of 100 kilos .....   | 1 32           |
| 10 Bark and dye woods (not tinned) .....                              | 1 32           |
| Barley (common) (see grain).  | 3 50           |
| 11 Beans (see grain).   | 2 40           |
| 12 Beef, pork and tongues (salted) .....                              | 1 32           |
| Do. (see salt).   |                |
| 13 Biscuits (ships', not sweetened or fancy) .....                    | 1 32           |
| Bitumen (see asphaltum).  |                |
| Bliss, Prussian (see indigo).   | 100 0 30       |
| 14 Blocks, fire, for boilers or paving .....                          | 15 7           |
| Brass (see grain).  | 15 7           |
| 15 Brandy .....   | 1 32           |
| 16 Bricks and tiles .....   | 0 04           |
| 17 Brimstone and sulphur, rolls refined .....                         | 0 10           |
| 18 Bungs and corks .....  | 6 00           |
| 19 Butter (animal and vegetable) .....                                | 15 7           |

## Articles.

| Articles.   | Rates of Duty.      |
|---|---------------------|
| 21 Camphor: Grade .....   | 100 kilos. 15 00    |
| Refined and in powder .....   | 12 00               |
| 22 Candles: Wax .....   | 4 00                |
| Other sort .....  | 4 00                |
| 23 Canvas .....   | 0 21                |
| 24 Caps (perousion) .....   | 100 capsules 0 15   |
| 25 Capsules (bottling) .....  | 100 kilos. 5 00     |
| 26 Cardamoms (common) .....   | 50 00               |
| 27 Cards, playing .....   | 50 7                |
| 28 Cartridges: Empty .....  | 100 cartridges 0 50 |
| Loaded .....  | 1 00                |
| 29 Casks, empty, new or old .....   | 100 kilos. 0 40     |
| 30 Cement .....   | 0 12                |
| Cider (see ale).  |                     |
| Cinnamon (see spices).  | 6 00                |
| 31 Charcoal .....   | 0 12                |
| 32 Cheese .....   | 6 00                |
| Chillies (see spices).  |                     |
| Chocolate (see cocoa).  | 1 00                |
| 33 Cloves (see spices).   | 1 00                |
| 34 Clay, pipe and fire .....  | 0 07                |
| 35 Coals, coke and patent fuel .....  | 16 00               |
| 36 Cocoa and chocolate (unsweetened) .....                                      | 100 cocoanuts 0 19  |
| 37 Coconut .....  | 0 19                |
| 38 Coccoline and coccoline (see under Hogs' lard).                              | 0 04                |
| 39 Coffee (raw) .....   | 100 kilos. 8 00     |
| Coffir fibre (see fibre).   | 4 00                |
| 40 Copper, old .....  | 12 00               |
| Copper (red), sheets, bars, bolts, nails, nuts, pipes, rivets and washers ..... | 100 kilos. 12 00    |
| (yellow), sheets, bars, bolts, nails, nuts, pipes, rivets and washers .....     | 100 kilos. 6 00     |
| 41 Copra or Poone .....   | 0 12                |
| 42 Cordage or rope: Col. ....   | 2 40                |
| " .....   | 5 00                |
| Hemp .....  | 2 40                |
| " .....   | 8 50                |
| Manilla and others .....  | 6 50                |
| 43 Cotton: Wool .....   | 2 30                |
| Wadding .....   | 4 50                |
| Waste .....   | 2 40                |
| Cutch (see gambier).  | 100 0 75            |
| 44 Detonators .....   | 17 00               |
| 45 Dhol (see grain).  | 20 7                |
| 46 Dynamite .....   | 100 kilos. 20 7     |
| 47 Eggs .....   | 0 75                |
| 48 Enamelled ware .....   | 100 kilos. 4 00     |
| 49 Fibre of all sorts .....   | 0 15                |
| 50 Firewood .....   | 23 7                |
| 51 Fireworks .....  | 1 00                |
| 52 Fish: Dried or salted .....  | 1 00                |
| Pickled .....   | 1 00                |

| Articles.  | Duty.  | Articles.   | Duty.    |
|--|--------|---|----------|
| Rs. c.   | Rs. c. | Rs. c.  | Rs. c.   |
| 13 Fruits: Dried ..... <i>ad val.</i>                              | 20 7/2 | Pistachio ..... 100 kilos.                                      | 1 50     |
| (Fresh and vegetables (fresh) ..... 100 kilos.                     | 4 00   | Walnuts and all other nuts in the shell ....                    | 3 00     |
| 14 Gambier or cutch ..... 100 kilos.                               | 4 00   | Nutmegs (see spices) .....                                      | 4 00     |
| 15 Gambia ..... 100 kilos.   | 10 00  | 86 Oakum ..... 4 00   |          |
| 16 Ghee ..... 100 kilos.   | 6 00   | Oats (see grain) .....  | 3 00     |
| Ginger, dry (see spices).  |        | 87 Oils: Castor, kingly, mustard, colza, pistachio....          | 5 00     |
| 17 Glasses: Bottles, empty ordinary ..... per 100 bottles          | 0 15   | Coconut (when not imported from the Oil Islands)                | 2 00     |
| Special for aerated water, whether plain or                        |        | hottles (when imported from the Oil Islands)                    | 0 07 3/4 |
| decorated ..... per 100 bottles                                    | 0 15   | Linseed ..... 3 00  |          |
| 18 Glycerine ..... 100 kilos.                                      | 4 00   | Neatsfoot ..... 3 00  |          |
| 19 Grain: Rice ..... 0 62 1/2                                      |        | Olive or any other salad oil, in cases ..... per case, not      | 5 00     |
| Lentils ..... 0 62 1/2   |        | exceeding 12 litres .....                                       | 1 00     |
| 20 Dhal ..... 1 14   |        | Petrol spirits ..... 6 00                                       |          |
| Beans, cubic, peas ..... 1 20                                      |        | All other oils (except perfumed) .....                          | 1 00     |
| Barley in husk ..... 1 25  |        | 88 Spices: Refined ..... 100 kilos.                             | 40 00    |
| Grain and oats ..... 1 32  |        | Paper, cigarette, any brand or mark and number or figure        | 50 00    |
| Bran and maize ..... 0 96  |        | in any shape or form ..... <i>ad val.</i>                       | 25 7/2   |
| Wheat ..... 0 72   |        | Peas (see grain).   |          |
| Wheat flour, pollard, and maize flour .....                        | 0 34   | Pepper, unground (see spices).                                  |          |
| Granules (see anchors) .....                                       |        | Petrol spirits (see oil).                                       |          |
| 80 Grease, oil ..... 1 50  |        | Perry (see ale).  |          |
| 81 Gum: Arabic (not powdered) .....                                | 5 00   | 90 Pitch and coal tar ..... 100 kilos.                          | 0 70     |
| Opal, raw ..... 2 00   |        | 91 Plaster of Paris ..... 5 00                                  |          |
| 92 Gunpowder: Sporting ..... 10 00                                 |        | Pockets (empty) (see bags).                                     |          |
| Blasting ..... 1 50  |        | Pods (see grain).   |          |
| Hams (see Bacon).  |        | Pome (see copra).   |          |
| 83 Hay and straw ..... 0 20  |        | Pork, salted (see beef).  |          |
| 84 Hemp, undressed ..... 3 30                                      |        | Porter (see ale).   |          |
| 85 Hessian cloth ..... 100 yards                                   | 0 72   | Prussian Blue (see indigo).                                     |          |
| 86 Hides: Raw and salted ..... 100 kilos.                          | 4 00   | 92 Rattans ..... 0 70   |          |
| Tanned ..... 6 00  |        | Rice (see grain).   |          |
| 87 Hogs' lard ..... 5 00   |        | Rope (see cordage).   |          |
| Cocaine, cocaine ..... 5 00  |        | 93 Rosin ..... 0 80   |          |
| 90 Honey ..... hectolitre  | 3 00   | 91 Sago ..... 1 20  |          |
| 69 Horns ..... 100 horns   | 0 10   | 95 Salt (common) ..... 3 00                                     |          |
| 70 Horse hair ..... 100 kilos.                                     | 6 60   | 96 Sand, moulding ..... 1 00                                    |          |
| 71 Vegetable hair ..... 3 00                                       |        | Sausages (see bacon).   |          |
| 72 India rubber and caoutchouc ..... 25 00                         |        | 97 Seeds: Amised and Coriander ..... 100 kilos.                 | 5 00     |
| 73 Indigo, Prussian blue, ultramarine blue ..... 2 00              |        | Gugely, linseed, mustard, metty, millet, poppy and              |          |
| 74 Iron, wire netting and galvanised wire netting ..... 100 kilos. | 4 00   | all others ..... 100 kilos.                                     | 2 00     |
| Iron, pig ..... 0 30   |        | 98 Shingles, not exceeding 12" x 5" or 15" x 4"                 | 1 00     |
| Iron bars, hoops, pipes, wire, nails, plates, sheets, galvanizing  |        | 15" x 3" ..... 1 00   |          |
| nuts, bolts, rivets, washers, and tubes, &c., galvanized           |        | larger sizes ..... <i>pro rata</i>                              |          |
| 100 kilos.   | 1 50   | 99 Shooks, per bundle containing not more than sufficient to    |          |
| Not galvanized ..... 1 00  |        | make one barrel, cask or tierce (tierce), and a proportion      |          |
| 75 Iron pipes with or without flanges ..... 1 00                   |        | of duty on each bundle containing more than the above           | 0 75     |
| 76 Lead, sheets and pipes ..... 2 00                               |        | 100 Skins, sheep and goats tanned ..... 100 kilos.              | 4 00     |
| 77 " shot ..... 5 00   |        | 101 Slates and stones for building and paving ..... 100         | 0 30     |
| 78 Leather, sole ..... 10 60                                       |        | 102 Soap (ordinary, not scented) ..... 100 kilos.               | 1 75     |
| Lentils (see Grain).   |        | 103 Soda, caustic ..... 1 00                                    |          |
| 79 Lime ..... 0 25   |        | 104 Soler ..... 3 00  |          |
| 80 (i) Machinery or apparatus, by whomsoever imported, for         |        | 105 Spices: Chillies and turmeric ..... 4 00                    |          |
| the manufacture of sugar, rum, also fibre, pistachio oil, or       |        | Cinnamon ..... 6 00   |          |
| for the preparation of tea, vanilla pods, or of any such           |        | Cloves ..... 6 00   |          |
| other produce of the Colony which may be added to this             |        | Ginger, dry ..... 4 00  |          |
| item by Proclamation of the Governor in Executive                  |        | Nutmegs (unground) ..... 6 00                                   |          |
| Council ..... 1,000 kilos.   | 1 32   | Pepper ..... 12 00  |          |
| (ii) Parts of machinery or apparatus, when imported by or          |        | Tamarinds ..... 2 00  |          |
| on behalf of the local manufacturer or the owner of a mill—        |        | 106 Spirits, plain or compounded, of any strength not exceeding |          |
| for the manufacture of sugar, rum, also fibre, pistachio           |        | proof according to Sykes' hydrometer, and a further             |          |
| oil, or for the preparation of tea, vanilla pods, or of any        |        | proportional duty for any greater strength ..... litre          | 1 87     |
| such other produce of the Colony which may be added to             |        | Spirits, methylated ..... 0 10                                  |          |
| this item by Proclamation of the Governor in Executive             |        | Spirits of wine (see alcohol).                                  |          |
| Council ..... 1,000 kilos.   | 1 32   | 107 Starch ..... 100 kilos.                                     | 1 50     |
| Ditto, when the crane is used ..... 2 32                           |        | 108 Steel, unwrought ..... 2 75                                 |          |
| 81 (i) Manures and fertilizers of all sorts, when imported for     |        | Stones, for building and paving (see slates).                   |          |
| use in the Colony ..... 100 kilos.                                 | 0 10   | Straw (see hay).  |          |
| (ii) Fish and other substances condemned by the Sanitary           |        | 109 Sugar: Raw ..... 2 00                                       |          |
| Authority or the Customs Sanitary Inspector as unfit for           |        | Refined and sugar candy ..... 1 50                              |          |
| human food, which may be used as manure or as a fertilizer         |        | 110 Sulphate: Of iron ..... 0 70                                |          |
| 100 kilos.   | 0 04   | Of copper ..... 2 00  |          |
| (iii) Disinfectants:   |        | 111 Tallow ..... 3 00   |          |
| The following substances when imported for the purpose             |        | Tamarinds (see spices).   |          |
| of being used as disinfectants in the Colony:                      |        | 112 Tea ..... kilo.   | 0 60     |
| a. Bichloride of mercury; b. Carbolic acid; c. Chloride            |        | Files (see bricks).   |          |
| of lime; d. Pernanganate of potash; e. Sulphuric and               |        | 113 Tin plates and sheets ..... 100 kilos.                      | 2 00     |
| hydrochloric acid; f. Copper sulphate; g. Sulphate of              |        | 114 Tin snails ..... 11 00                                      |          |
| iron; h. Formaline; i. Cresol; j. Lysol; k. Boric acid;            |        | 115 Vinegars:   |          |
| l. Iral; and any other substance which may be added to             |        | When not prepared according to formulae of British Phar-        |          |
| this list ..... 100 kilos.   | 0 05   | maceutics or French Codex; per litre of any strength            |          |
| (iv) The following substances when imported for use in             |        | not exceeding proof according to Sykes' hydrometer,             |          |
| local manufactures:  |        | for agricultural duty for any greater strength ..... kilo.      | 1 67     |
| a. Sulphate of lime; b. Silicate of soda; c. Caustic soda;         |        | 116 Tobacco: Manufactured ..... 4 00                            |          |
| d. Hydrochloric acid; e. Carbonate of ammonia; f.                  |        | Unmanufactured, not bottled or stemmed ..... 2 10               |          |
| Muriate of ammonia; g. Sulphuric acid; h. Ether; i.                |        | Unmanufactured, bottled or stemmed ..... 3 00                   |          |
| Salts of baryta; j. Carbonate of soda; k. Bloomer; l.              |        | Grown and produced in any of the Dependencies                   |          |
| Phosphoric acid; m. Precipitated phosphate; n. Carbonic            |        | of Mauritius (unmanufactured) ..... kilo.                       | 0 45     |
| acid; o. Caustic potash; p. Chloride of potassium; q.              |        | Ditto, manufactured ..... 0 50                                  |          |
| Carbonate of potassium; r. Hydro sulphide powder                   |        | Cigars, cigarettes and snuff ..... 5 00                         |          |
| (blackist); and any other substance which may, by                  |        | Tongues (see bacon and beef).                                   |          |
| Proclamation of the Governor in Executive Council, be              |        | Treacle (see molasses).   |          |
| added to this list ..... 100 kilos.                                | 0 06   | Turmeric (see spices).  |          |
| (v) Substances imported by Agriculturists to be used in the        |        | 117 Turmeric, commercial spirits of ..... hectolitre            | 3 00     |
| destruction of animals, vermin, insects or other parasites         |        | 118 Twines: Hemp and all sorts ..... 100 kilos.                 | 2 60     |
| prejudicial to agriculture ..... 100 kilos.                        | 0 05   |   |          |
| 82 Margarine or other substitutes for butter ..... 0 00            |        |   |          |
| 83 Matches: In boxes not exceeding 50 matches ..... per gross      | 1 50   |   |          |
| to boxes not exceeding 100 matches ..... 3 00                      |        |   |          |
| And a proportional duty on boxes containing                        |        |   |          |
| more than 100.   |        |   |          |
| 84 Molasses and treacle ..... 100 kilos.                           | 1 50   |   |          |
| 85 Nuts: Araca ..... 0 00  |        |   |          |
| (bottled) ..... 10 00  |        |   |          |
| Almonds, hard shell ..... 4 00                                     |        |   |          |
| " soft shell ..... 5 00  |        |   |          |
| Barcelona and Brazilian ..... 5 00                                 |        |   |          |
| Oal ..... 5 00   |        |   |          |

\* Ord. No. 10 of 1872 defines petroleum (and Ord. No. 54 permits, subject to Regulations, the importation and sale thereof) as Rock oil, Rangoon oil, Bermah oil, any product of them, and any oil made from petroleum, schist, asphalt, or other bituminous substance and any product of them as (Ord. No. 27 of 1873 gives off an inflammable vapour at temperature of less than 73 degrees of Fahrenheit's thermometer.

\* Ord. No. 16 of 1872 defines petroleum (and Ord. No. 54 permits, subject to Regulations, the importation and sale thereof) as Rock oil, Rangoon oil, kerosene oil, or any product of them, and any waste from petroleum, schist, shale, or other bituminous substance and any product of them as Rock Oil. No. 27 of 1872 gives off an inflammable vapour at a temperature of less than 73 degrees of Fahrenheit's thermometer.

| Articles.  | Rates of Duty.      |
|--|---------------------|
| 119 Vanilla: Unprepared .....  | per kilo. 2 00      |
| 120 Vanilla (all kinds) .....  | per hectolitre 7 00 |
| Vegetables, fresh (see fruits, fresh).                                 |                     |
| 121 Vinegar, not exceeding 8° strength, according to Sellen's          |                     |
| acidemeter and 18 cts. per degree per hectolitre above 8° ..           | 1 70                |
| 122 Wax: Bees .....  | per 100 kilos. 8 00 |
| " Bottling .....   | 3 00                |
| Wheat (see grain).   |                     |
| 123 Wines: (Rs. 9 per hectolitre on all wines                          |                     |
| containing 14 degrees of alcohol                                       |                     |
| or less, according to Gay Lussac's                                     |                     |
| alcoholometer. A further duty of                                       |                     |
| R. 767 per degree of alcohol per                                       |                     |
| hectolitre, and a proportional duty                                    |                     |
| per fraction of a degree on  |                     |
| wines containing above 14 degrees                                      |                     |
| of alcohol, according to Gay Lus-                                      |                     |
| sac's alcoholometer.   |                     |
| In casks or in any vessel not  |                     |
| being a bottle of one litre  |                     |
| or less .....  | 2 00                |
| " doz. bottles, not exceeding 3 litre each .....                       | 1 00                |
| 124 Wines—Sparkling:   |                     |
| Champagne and others, doz. bottles, not exceeding two                  |                     |
| litres .....   | 10 00               |
| Champagne and others, doz. bottles, not exceeding one litre            |                     |
| each .....   | 3 00                |
| Champagne and others, doz. bottles, not exceeding 3 litre each         |                     |
| or less .....  | 2 50                |
| 125 (i) Articles, not otherwise enumerated, landed from vessels        |                     |
| attaining, or from vessels in distress, or wreckage, and sold          |                     |
| by public auction on the sale price, shall be liable to <i>ad val.</i> | 12 %                |
| (ii) All goods, wares and merchandise not otherwise charged            |                     |
| with duty, and not mentioned above, or not specially                   |                     |
| exempted, shall be liable to <i>ad val.</i>                            | 12 %                |
| (iii) All goods, wares, imported through the parcel post               |                     |
| (excepting samples of no commercial value and parcels,                 |                     |
| the contents of which are of less value than 50 cts., or               |                     |
| those, the duty on which, according to their weight or                 |                     |
| capacity, does not exceed 5 cts.), shall be liable to a land-          |                     |
| ing charge of .....  | per parcel 0 25     |

## EXEMPTIONS.

- 1 Ballast when the same consists of sand or stone.
- 2 Glass bottles, imported full (except for bottles or decanters).
- 3 Instruments and accessories for regimental bands.
- 4 Regimental plate, cutlery and mess requisites belonging to a regiment.
- 5 Ice.
- 6 School materials for the use of free schools.
- 7 Articles of drill, Naval, and Military uniforms, or materials for same, intended for the personal use of the importer.
- 8 Articles for the official use of foreign Consulates.
- 9 Provisions and stores of every description imported by or issued from bond for the Colonial Government or for the use of His Majesty's ships of war, or under special authority from the Governor, for the ships of war of foreign nations.
- 10 Wearing apparel (arriving as baggage by steamers, but not by parcel post), luggage, or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, and if it arrives within three months before or after the arrival of such person.
- 11 All goods upon which the full amount of duty shall have been paid on their first importation into Mauritius, legally exported hence and afterwards returned: provided such goods shall be returned within two years from the date of their exportation, and if it be proved to the satisfaction of the Collector of Customs that the same are identical goods exported from Mauritius; and provided the property of such goods continue in the person by whom or on whose account the same were exported.
- 12 Objects and specimens (animal, mineral and vegetable) illustrative of natural history, including live plants and vegetable productions connected with the study of botany.

- 13 Animals and goods (except oils, spirits and tobacco) the produce of any of the dependencies of Mauritius.
- 14 Printed books of general and scientific literature and mustic.
- 15 Coin.
- 16 Seeds and bulbs intended for agricultural and horticultural purposes.
- 17 Poultry and birds.
- 18 Goods imported into Mauritius by the proper Naval and Military authorities for the public use of His Majesty's land and sea forces.
- 19 Goods in transit transhipped direct from vessel to vessel.
- 20 Sugar, molasses and aloë fibre, the produce of Mauritius, if re-imported within one year.
- 21 Copper on which duty has been paid on importation, stripped of vessels.
- 22 Genuine and its simple salts, but not patent drugs containing same.
- 23 Quichons and its official preparations as defined in the British and French pharmacopœias.
- 24 Samples of no commercial value arriving by parcel post.
- 25 Family photographs not framed.
- 26 Contents of postal packets of less than 50 cents value, or those, the duty whereon, according to their weight or capacity, does not exceed 5 cents.
- 27 Private and commercial documents or registers.
- 28 Medals and decorations offered by any Government or scientific body.
- 29 Articles re-imported after repairs, upon proof that they were sent from the Colony (duty to be levied on the repairs, value only).

## PROHIBITIONS.

- Vine plants and cuttings under Ordinance No. 14 of 1882.
- Biscuits of counterfeit coin.
- Articles of foreign manufacture, and any package of such articles, bearing any names, brands or marks, being of purporting to be the names brands or marks of manufacturers resident in the United Kingdom.
- Intecent, obscene, seditious or inflammatory printed writings, books, cards, lithographic or other engravings or other intecent, obscene, seditious or inflammatory articles.
- Infected cattle, sheep, or other animals.
- Cast-off clothes.
- Goods referred to in Article 14 of the Merchandise Marks Ordinance 1888.
- Any animals, birds, reptiles, goods or articles which may be prohibited by Proclamation issued under Ordinance No. 10 of 1905.
- The importation, sale and manufacture of white or yellow phosphorus matches (Ord. No. 5 of 1911).

## RESTRICTIONS.

- The shell of the "tortue de mer" or "green turtle," known as "kahouane" and turtle oil, cannot be landed removed or imported into Mauritius from any of its dependencies, except in virtue of a special permit issued by the Collector of Customs in Mauritius, Ordinance No. 21 of 1871.
- Foreign reprints of copyright works are admitted under His Majesty's Order in Council dated 1st April, 1853, but they are liable to a duty of 20 per cent. upon their estimated value. Ordinance 24 of 1851 in force from 14th December 1895 by Proclamation dated 13.12.95.
- Articles liable to be excluded from the Colony under Chapter VI. of the Quarantine Regulations made under Ordinance No. 24 of 1901.
- [NOTE.—If any goods are imported or brought into Mauritius contrary to any of the prohibitions or restrictions mentioned in the above tables, the same shall be forfeited.]

## EXPORTS.

| Articles.   | Rates of Duty.                                       |
|---|--|
|   | Rs. c.   |
| Sugar the produce of Mauritius ..                                 | { 100 kilos. 0 30<br>(Additional per 400 kilos. 0 02 |
| Goods exported from bond ..                                       | { 1,000 kilos or 1 00                                |
| Goods landed at this port in transit for other ports ..           | { per ton met- 1 00<br>ric measure                   |
| Goods landed from vessels in distress and re-shipped ..           | { 1 00   |
| Molasses, per cask of 300 kilos. gross and a proportional duty on | { 1 00   |
| casks weighing less or more ..                                    | { 1 00   |
| Aloë fibre ..   | 1,000 kilos. 1 00                                    |

## CRANE DUES.

| For the use of the crane for lifting heavy goods (except in the case of machinery imported and paying duty when the charge is R. 1 per 1,000 kilos.) .. | Rs. c. |
|---|--------|
| 1,000 kilos. ..   | 2 00   |

## SEYCHELLES ISLANDS

## MONEY, WEIGHTS AND MEASURES.

1 Rupee (100 cents).

Weights and Measures.—The metrical system has been adopted.

An Ordinance to amend and consolidate the Customs tariffs on Imports and Exports (No. 3, assented to 18 April 1913).

It is enacted by the Governor of the Colony of Seychelles with the advice and consent of the Legislative Council thereof, as follows:—

1. The laws mentioned in Schedule A hereto appended are hereby repealed.

2. Instead of the Customs Import and Export duties payable under the laws referred to in the preceding Article, there shall be levied the several Customs duties set forth in Schedules B, C, and D hereto appended.

3. The goods enumerated in Schedule C of this Ordinance shall be exempted from Customs duties.

4. (1) For the purpose of levying the *ad valorem* Customs duties on the value of goods coming from countries in which a gold standard of value currency prevails, the rate of exchange with regard to the value of such goods expressed in the currency of such countries shall be fixed as set forth in Schedule D.

(2) Provided that it shall be lawful for the Governor in Executive Council on or before the 31st December in every year, by Proclamation to amend Schedule D of this Ordinance and to alter the rate of exchange at which the value of goods coming from any or all of the countries in which a gold standard of currency prevails, shall be declared for the purpose of levying the *ad valorem* Customs duties thereon in virtue of and under this Ordinance or any Ordinance hereafter to be passed.

5. (1) It shall be lawful for the Governor in Executive Council, upon the report of the Collector of Customs, to remit or refund the whole or any portion of the duties set forth in Schedule B of this Ordinance in case of any goods imported under special circumstances, or for any object or enterprise beneficial to the Colony.

(2) Provided that whenever any goods upon which the whole or any portion of the Customs duties have been remitted or refunded under the preceding section shall be sold, the person selling the same shall be bound under penalty of a fine not exceeding one thousand rupees (Rs. 1,000) to apprise the Collector of Customs of the quantity, weight, description, and value of such goods and shall, at the same time, pay into the hands of the Collector the amount of Customs duties leviable or remaining due on the sale price of the said goods.

6. The Governor in Executive Council may by notice published in the Gazette add to or amend Schedules B, C, and D of this Ordinance.

Provided that such addition or amendment shall be laid before the Legislative Council at its next meeting who may by way of resolution confirm, amend or disallow the same.

7. All export duties, royalty and Harbour dues shall be paid to the Treasurer and Collector of Customs, and no vessel containing any of the substances mentioned in Schedule E hereto appended shall receive a clearance until such duties have been paid, unless otherwise authorized by the Governor.

8. This Ordinance may be cited as "The Customs Tariff Revision Ordinance, 1913."

SCHEDULE A.  
(SECTION 1.)

| No. of Law.              | Title.   | Extent of Repeal. |
|--------------------------|--|-------------------|
| Ordinance No. 37 of 1905 | To revise the Customs Tariff and to fix the rate of exchange for the purpose of appraising <i>ad valorem</i> duties .. | The whole         |



| SCHEDULE A.—continued.   |  |           | Extent of<br>Repeal. |
|--------------------------|--|-----------|----------------------|
| No. of Law.              | Title.   |           |                      |
| Ordinance No. 1 of 1905  | To amend the law relating to Customs (Import) duties on certain articles ..... | The whole |                      |
| Ordinance No. 8 of 1906  | To amend the law regarding the export duty upon duty on Mangrove bark .....    | "         |                      |
| Ordinance No. 11 of 1906 | To levy an export duty on Mangrove bark .....                                  | "         |                      |
| Ordinance No. 8 of 1908  | To levy an export duty on Cinna- mon bark .....                                | "         |                      |

## SCHEDULE B.

NOTE.—It is provided under the "Surtax (Amendment) Ordinance, 1916," that there shall be levied on all goods imported into the Colony a surtax not exceeding 10% on the amount of duties now payable on the said goods under Ordinance No. 1 of 1905 with the exception of wines and articles of millinery (*articles de mode*), which shall not be liable to the surtax.

| Description of Goods.   |            | Rate of<br>Duty. |
|---|------------|------------------|
|   |            | Rs. Cts.         |
| 1 Ale, beer, porter, cider and perry :—   |            |                  |
| In casks .....  | hectol.    | 10 00            |
| In bottles, dozen bottles, each bottle not to exceed one litre .....  |            | 1 50             |
| In bottles, dozen bottles, each bottle not to exceed five decilitres .....  |            | 0 75             |
| 2 Animals—Dogs (imported from the United Kingdom), horses, ponies, donkeys and mules .....  | head       | 3 00             |
| 3 Dogs imported from elsewhere .....  |            | 8 00             |
| 4 Bags (empty, new or old), Gunny, Yacca, Madagascar, or of any other straw .....   | bag        | 0 03             |
| 5 Biscuits (ships), not sweetened or fancy .....  | 100 kil.   | 1 25             |
| 6 Bacon, ham, sausages and tongues, not in tins .....   | ad val.    | 12½ %            |
| 7 Bran, pollard, oats and grain .....   | 100 kil.   | 0 75             |
| 8 Beans and peas (not tinned) .....   | "          | 1 25             |
| 9 Barley and wheat (in bags or casks) .....   | "          | 0 50             |
| 10 Boilers, vats, cisterns and tanks (not forming component parts of machines or machinery) .....   | each       | 0 05             |
| 11 Bottles (empty of all sizes except fancy bottles or decanters) .....   | bottle     | 0 01             |
| 12 Butter and margarine .....   | ad val.    | 12½ %            |
| 13 Beef and pork, salted (not in tins) .....  | 100 kil.   | 3 50             |
| 14 Cakes (empty, old or new) .....  | 100 kil.   | 0 05             |
| 15 Cement .....   | 100 kil.   | 1 00             |
| 16 Cheese .....   | ad val.    | 12½ %            |
| 17 Coals, coke and patent fuel .....  | 1,000 kil. | 1 00             |
| 18 Coffee .....   | 100 kil.   | 6 00             |
| 19 Dhall and lentils .....  | "          | 0 60             |
| 20 Gaudia .....   | 40 kil.    | 40 00            |
| 21 Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime; for the preparation of vanilla, guano or rubber; or machinery and apparatus used for motor boats or lathes ..... | ad val.    | 3 %              |

DEFINITION.—Machinery, i.e., prime movers and component parts thereof, including boilers and component parts thereof; does not include machinery worked by manual or animal power.

The component parts of machinery are those articles which, owing to their shape or to other special quality, are not adapted for any other purpose.

|  |          |       |
|--|----------|-------|
| 21a Matches in boxes not exceeding 75 matches per gross of boxes   |          | 1 25  |
| For every additional 75 matches or part thereof  |          | 1 25  |
| 22 Opium: crude or refined .....   | kil.     | 60 00 |
| 23 France .....  | 100 kil. | 1 50  |
| 24 Pitch .....   | "        | 0 75  |
| 25 Rice .....  | "        | 0 50  |
| 26 " paddy .....   | "        | 1 00  |
| 27 Salt .....  | "        | 1 50  |
| 28 Spirits, plain or compounded, of any strength not exceeding proof, according to Sykes' hydrometer, and a further proportional only for any greater strength ..... | litre    | 1 50  |
| spirit, "Eau de Cologne" .....   | "        | 1 00  |
| " methylated .....   | "        | 0 25  |
| " perfumed .....   | "        | 1 50  |
| 29 Shooks, per bundle containing twelve shooks, to make one barrel, cask, or tierce .....  | bundle   | 0 05  |
| 30 Sugar, refined, and sugar candy .....   | 100 kil. | 5 00  |
| " other than refined and sugar candy .....   | "        | 2 00  |
| 31 Tar, coal .....   | "        | 2 00  |
| 32 Tea .....   | 100 kil. | 0 25  |
| 33 Tobacco: Manufactured .....   | "        | 3 00  |
| Unmanufactured .....   | "        | 2 50  |
| Cigars, cigarettes and snuff .....   | "        | 3 00  |
| 34 Turmeric .....  | 100 kil. | 3 00  |
| 35 Wheat, flour .....  | "        | 1 00  |
| 36 Wines: In casks .....   | hectol.  | 9 00  |

A further duty of Rs. 3 per degree or fraction of a degree of alcohol, and per hectolitre, above 16 degrees, according to Du Jardin Salicron's abullometer, contained in wines of the proper strength and nature, whatever be the country of their origin.

|  |  |      |
|--|--|------|
| Wines in bottles: dozen bottles, each bottle not to exceed 1 litre .....   |  | 2 00 |
| " dozen bottles, each bottle not to exceed 3 decilitres .....  |  | 1 00 |
| " dozen bottles, each bottle not to exceed 2½ decilitres .....   |  | 0 50 |
| " in any vessel whatsoever not being a cask or a bottle, of one litre or less .....  |  | 0 09 |
| And a further duty of Rs. 0.08 per degree or fraction of a degree of alcohol, and per litre, above 16 degrees, according to Du Jardin Salicron's abullometer, contained in wines of the proper strength and nature, whatever be the country of their origin. |  |      |

| Description of Goods.  |  | Rate of<br>Duty. |
|--|--|------------------|
|  |  | Rs. Cts.         |
| Wines: Champagne (and other sparkling wines):  |  |                  |
| Bottle, exceeding 1 litre, but not exceeding 2 litres .....  |  | 0 50             |
| Bottle, not exceeding 1 litre .....  |  | 0 30             |
| Half bottle, not exceeding 5 decilitres .....  |  | 0 15             |
| Quarter bottle, not exceeding 2½ decilitres .....  |  | 0 08             |
| 37 Articles of millinery ( <i>articles de mode</i> ), i.e., bonnets; hats for ladies trimmed or untrimmed; braids, trimmings, embroidery, ribbons, entro-deux (insertions), artificial flowers, feathers; collars, and cuffs for ladies; clasped and buckles (metal); cotton or silk lace; veils and nets, shall be liable to an <i>ad valorem</i> duty of ..... |  | 5 %              |
| 38 All goods, wares and merchandise, not otherwise charged with duty, and not mentioned above or specially exempted, shall be liable to an <i>ad valorem</i> duty of .....   |  | 12½ %            |

## SCHEDULE C.

## EXEMPTIONS.

- 1 Animals and other live stock, except such as are enumerated under Schedule B.
- 2 Unalial charcoal.
- 3 Articles of civil, naval and military uniforms, intended for the personal use of the importer; also articles imported by the clergy for use in or decoration of a church, but not for sale.
- 4 Ballast, when the same consists of sand or stone.
- 5 Printed books (exclusive of account-books), stationery, albums of any description, visiting cards, pictorial post-cards and cards of greeting; printed music, including discs or records for gramophones and pianolas; paintings and pictures (exclusive of frames).
- 6 Bread.
- 7 Bullion.
- 8 Charcoal.
- 9 Coins not prohibited by law (see Customs Ordinance No. 7 of 1899, Schedule II, as amended by Ordinance No. 8 of 1907, also § 19, Ordinance No. 23 of 1903, Ordinance No. 4 of 1910, Ordinance No. 2 of 1912).
- 10 Consular effects, i.e., official stores such as seals, coat of arms, flags, and official printed matter or forms sent by a foreign Government for the use of the Consulate (S.S. Cir. 125/1910) on "basis of reciprocity."
- 11 Eggs.
- 12 Firewood.
- 13 Fruits and vegetables, fresh (except onions, potatoes, ginger and garlic).
- 14 Glass bottles, when imported full, except fancy bottles or decanters.
- 15 Goods exported from bond: goods landed at Victoria in transit for other ports; goods landed from vessels in distress and re-shipped; and goods in transit, transhipped direct from vessel to vessel; also stores imported for the use of foreign going ships not registered in Seychelles.
- 16 Hay and straw.
- 17 Ice.
- 18 Instruments for regimental or collegiate bands and electrical instruments for the Eastern Telegraph Company.
- 19 Leeches.
- 20 Lime.
- 21 Maize.
- 22 Surgical instruments and appliances.
- 23 Objects and specimens (animal, mineral and vegetable), illustrative of natural history, including live plants and vegetable productions connected with the study of botany.
- 24 Poultry and birds.
- 25 Provisions and stores of every description imported or supplied from bond for the use of His Majesty's land and sea forces or for the Colonial Government, or (under special authority from the Governor) for the use of ships of war of foreign nations.
- 26 School materials and chemicals for the *bona-fide* use of schools when imported through the manager, head master or mistress, and not for sale.
- 27 Seeds intended for agricultural and horticultural purposes.
- 28 Slates, tiles and bricks for building purposes.
- 29 Stones for ballmills and paving.
- 30 Wearing apparel, arriving as baggage by steamers, but not by Parcel Post, baggage (exclusive of furniture), or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use, or if it arrive within three months before or after the arrival of such person.
- 31 All goods (except shooks and casks) upon which the full amount of duty shall have been paid on their first importation into the Colony and not refunded, legally exported thence and afterwards returned; provided such goods shall be returned within three years from the date of their exportation, and it be proved to the satisfaction of the Collector of Customs, that they are the identical goods exported from the Colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.
- 32 Manure of all sorts.
- 33 The following substances, when imported for the sole purpose of being used in the manufacture of soap:—
  - (i) Soda caustic.
  - (ii) Silicate of potash.
  - (iii) Silicate of soda.
  - (iv) Potash caustic.
  - (v) Talc.
- 34 Colouring matter.
- 35 Samples (*bona-fide*) not intended for sale, except those of spirits and tobacco.
- 36 Articles exchanged for repair or alteration, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.
- 37 Specimens or inscriptions, *sciende bona-fide* imported by agriculturists for the cultivation of rubber; also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture.

## SCHEDULE D.

## (SECTION 4.)

Rate of exchange under Section 4.  
The equivalent of the Pound sterling shall be Rupees Fifteen; and with regard to the value of goods expressed in the currency of other

countries in which a gold standard prevails, the rate of exchange shall be as follows:—  
For France and French Colonies, the equivalent of the Pound sterling shall be twenty-five francs.  
For Switzerland, the equivalent of the Pound sterling shall be twenty-five francs.  
For Belgium, the equivalent of the Pound sterling shall be twenty-five francs.  
For Italy, the equivalent of the Pound sterling shall be twenty-five lire.  
For Holland and Java, the equivalent of the Pound sterling shall be twelve florins.  
For Norway, the equivalent of the Pound sterling shall be eighteen kroner.  
For United States, the equivalent of the Pound sterling shall be five dollars.  
For Canada, the equivalent of the Pound sterling shall be five dollars.

ST. HELENA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

TABLE OF CUSTOMS DUTIES, WHARFAGE AND OTHER DUES.—  
*The Customs Ordinance No. 3, dated July 3, 1905. Entered into force January 1, 1906.*

| CUSTOMS DUTIES.   |                        | £ | s. | d. |
|---|------------------------|---|----|----|
| Tobacco, not manufactured                                       | per lb.                | 0 | 0  | 6  |
| " manufactured, cigars and snuff                                | "                      | 0 | 1  | 0  |
| Spirits (except spirits containing not less than 10% of methyl) | per gal. large bottles | 0 | 10 | 0  |
| Beer, in bottles  | doz. large bottles     | 0 | 1  | 0  |
| Beer, all other sorts   | hogshead of 54 galls.  | 0 | 19 | 0  |
| Wine  | per gall.              | 0 | 2  | 6  |

| WHARFAGE.  |                     | £ | s. | d. |
|--|---------------------|---|----|----|
| Every pipe, puncheon, butt, cask, jar, keg, carboy and can, of whatever description, of the size and measure of 80 gallons and upwards |                     | 0 | 4  | 0  |
| 40 gallons and under 80 gallons  |                     | 0 | 3  | 0  |
| 10 " (except half barrels of beer)   |                     | 0 | 2  | 0  |
| Less than 10 gallons, and half barrels of flour  |                     | 0 | 1  | 0  |
| Every case, box, chest, trunk, bale, crate, basket or other package measuring:   |                     |   |    |    |
| 60 cubic feet and upwards  |                     | 0 | 12 | 0  |
| 40 " " " under 60 cubic feet   |                     | 0 | 8  | 0  |
| 20 " " " " " " "   |                     | 0 | 6  | 0  |
| 10 " " " " " " "   |                     | 0 | 4  | 0  |
| 3 " " " " " " "  |                     | 0 | 2  | 0  |
| Under 3 cubic feet   |                     | 0 | 1  | 0  |
| Every bag of whatever description (excepting bags containing oilcake, cotton cake, linseed meal and manure)                            |                     | 0 | 1  | 0  |
| Keels of oilcake, cotton cake, linseed meal and manure, per ton weight, and boats, per ton measurement                                 |                     | 0 | 2  | 6  |
| Bricks, slates, tiles, slungies, laths and staves  | per 1,000           | 0 | 5  | 0  |
| Cocoa nuts   | per cubic foot      | 0 | 0  | 2  |
| Timber   | per ton             | 0 | 8  | 0  |
| Coal and patent fuel   | per ton             | 0 | 4  | 0  |
| Horned cattle, horses, mules and asses   | each                | 0 | 6  | 0  |
| Sheep, goats, pigs and calves  | each                | 0 | 1  | 0  |
| Heavy articles, not defined in any of the above  | per cwt.            | 0 | 0  | 3  |
| Condemned vessels for demolition, with their tackle, apparel and furniture   | per ton measurement | 0 | 1  | 3  |
| All articles of every description not enumerated in the above  | each                | 0 | 0  | 6  |

SCHEDULE E.

EXPORTS.

| No. | Description of Goods.   | Duty how Chargeable.   |
|-----|---|--|
| 1   | Guano, coral saturated with guano (known as platinum) and all phosphate rock exported from Seychelles | A fixed export duty of one rupee (Rs. 1) per ton or part of a ton.               |
| 1b  | Prepared fertilizer   | " " "  |
| 2   | Manrove bark  | " " "  |
| 3   | Cinnamon bark   | A fixed export duty of two rupees (Rs. 2) per ton or part of a ton.              |
| 4   | Whale oil   | A fixed export duty of one rupee (Rs. 1) per hectolitre or part of a hectolitre. |

One half of the foregoing wharfage dues to be charged on goods landed from ships or vessels discharging for rears; on whale oil and bone landed for reshipment into any vessel; and on empty casks and tanks landed from vessels which are to be broken up.

Copper ore, coals, patent fuel and sand may for convenience be landed in bags or other packages, paying wharfage on bulk, if so stowed on board the importing ship.  
For every bulk lying within three miles of this Island, after the first twelve calendar months  
per original registered ton, per month 0 0 0 1/2  
For the use of the Government anchors on the beach for vessels originally measuring 500 tons and upwards, each 3 0 0  
Originally measuring 200 tons and under 500 tons 1 10 0  
All others 1 0 0  
For any boat which shall be landed on the wharf so long as the same may remain 0 0 6  
If any goods shall be left on the wharf for a longer period than forty-eight hours, additional wharfage dues shall be charged for the same for every subsequent additional seven days or part of seven days at the same rate as originally imposed.

SHIPPING DUES.

All vessels including hired Transports, bringing cargo for this Port or obtaining cargo at this Port, shall pay upon all cargo so landed or shipped at the rate of 1s. per ton, the number of tons to be ascertained either by the total upon which freight has or has not been charged, or otherwise by weight or measurement of the cargo landed or shipped 0 1 0  
All vessels bringing live-stock shall pay upon horses, oxen, mules, and asses imported 0 5 0  
Sheep 0 1 0

EXCEPTIONS.

Stores and clothing intended exclusively for use on His Majesty's Service; the regulation allowances of luggage of officers and others in His Majesty's Service, and passengers' clothing in actual use; goods cleared from bond as cargo, or for ship's stores; trees, plants, shrubs, coin, birds, natural curiosities; oil and whalers' catchings transhipped; shooks, heads and staves, and goods other than wines, beer, spirits, and tobacco for vessels engaged in the whale fishery; empty cases, casks and tins landed for the purpose of being filled for immediate reshipment on board the vessel from which they were landed, and manures for Island use collected on the coasts.

STRAITS SETTLEMENTS

MONEY, WEIGHTS AND MEASURES.

The Straits Settlements silver dollar of 1901 is the standard coin. British, Hong Kong and Mexican dollars ceased to be legal tender from 31 August, 1904.

Weights and Measures.—Same as Great Britain.

An Ordinance to consolidate and amend the Law for collecting a Revenue of Excise upon Intoxicating Liquors (No. 19, dated 31 August, 1906), as amended by the Liquors Revenue Ordinance (No. 13 of 1916) (in force June 16, 1916).

- 1 There shall be paid upon intoxicating liquors the following duties:
- |   |            |
|---|------------|
| Intoxicating liquors:   | Dols. cts. |
| (a) Containing less than 85 % of proof spirit... per proof gal.                                     | 4 80       |
| (b) Containing less than 85 % but not less than 70 % of proof spirit... per gall.                   | 3 84       |
| (c) Containing less than 70 % but not less than 40 % of proof spirit... per gall.                   | 2 40       |
| (d) Containing less than 40 % of proof spirit... per gall.  | 2 10       |
| (1) All sparkling wines   | 2 10       |
| (2) All still wines excepting claret containing less than 26 % of proof spirit                      | 1 60       |
| (3) Claret containing less than 26 % of proof spirit, and ale, beer, stout, porter, cider and perry | 0 48       |
| (4) All other intoxicating liquors  | 1 60       |
- 2 The duty upon intoxicating liquors imported by sea shall be payable:
- (a) if such liquors are not forthwith in accordance with the conditions of a permit issued under this Ordinance removed into a bonded or licensed warehouse or into another ship;
- (b) before the removal of them from the ship in which they are imported;
- (c) if such liquors are forthwith removed into a bonded or licensed warehouse;
- (d) before the removal of them from such bonded or licensed warehouse unless such removal is for export or into another bonded or licensed warehouse and in the latter case the quantity removed is not less than forty gallons in cask or the reputed equivalent thereof.
- 3 The duty upon intoxicating liquors imported by rail shall be payable at such time and place as may be prescribed by rules made under this Ordinance.
- 4 The duty upon intoxicating liquors distilled, made or prepared in the Colony shall be payable before the removal of such liquors from the factory in which they are distilled, made or prepared.

Notification No. 1,934 amended the duties on tobacco imported into the Straits Settlements, with effect from the 14th October, 1918. The import duties previously imposed on tobacco by the Tobacco Duties Ordinance, 1916, and the additional duties thereon imposed by the Tobacco (Amendment) Ordinance, 1917, are cancelled by the present Notification.

The duties now operative in accordance with the above Notification are as follow:—

|   |           |       |
|---|-----------|-------|
| (a) Cigars and snuff  | per lb.   | 0 60  |
| (b) Cigarettes  | per 100   | 0 60  |
| (c) Unmanufactured tobacco and native tobaccos, other than cigars, cigarettes and snuff | per pikul | 10 60 |
| (d) Manufactured tobacco, not above provided for  | per pikul | 10 60 |
| All other goods   | per cwt.  | Free. |

NOTE.—The importation of sulphure and sulphur, whether by sea or by land, is prohibited without special license from the Governor or some officer authorised by him.  
The importation of reprints of British copyright works is prohibited.  
The importation of morphine and cocaine is prohibited.  
The importation and manufacture of nail-crackers is prohibited.  
The importation of motor cars, component parts and accessories is prohibited, except under license.

Order No. 67, dated January 16, 1905, of the Governor in Council, prohibiting the exportation of Straits Dollars.

Whereas by Section 3 of "The Coin Import and Export Ordinance 1903" it is provided that subject to the approval of the Secretary of State it shall be lawful for the Governor in Council to prohibit the exportation from the Colony of such coin as may be so specified:  
Now I, the Governor and Commander-in-Chief of the Straits Settlements, by virtue of the powers vested in me by the said Ordinance, with the advice of the Executive Council and subject to the approval of the Secretary of State do hereby prohibit the exportation from the Colony of any place outside the Malay Peninsula, Netherlands East Indies and Borneo, the coin known as the Straits Dollar (from after the sixteenth day of January, 1905).

## FEDERATED MALAY STATES

The Straits Settlements silver dollar is the standard coin. British and Mexican dollars ceased to be legal tender from 31 August, 1904.

Weights.—*Bhara*=about 1 cwt.; *Pikul*=13½ lbs. avoirdupois; *Kati*=½ lb. avoirdupois.

## PAHANG

## CUSTOMS DUTIES ENACTMENT, 1908.

(*Federated Malay States Government Gazette—Extraordinary—of Dec. 15, 1910, No. 50.*)

1. On and after January 1, 1911, duties are imposed upon the articles specified in Table A and Table B appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2. For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:—

## (i) Gold—

(a) The value of gold obtained by any cyanide process shall be taken at the time of payment of duty to be £2 per ounce, and if the amount of duty so paid exceeds or falls short of 2½ % of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(b) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be £1 per ounce, and if the amount of duty so paid exceeds or falls short of 2½ % of the true value as declared in a written certificate from a Bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

## (ii) Tin and tin-ore—

The value of tin shall be taken at the time of payment of duty thereof at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

## (iii) Other articles—

The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the *Gazette*, provided that the value of sugar may, if the Resident so approves, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE A.

(*Import Duties.*)

| Description of Articles.  | Duty.      |
|---|------------|
| Duty.   | Dols. cts. |
| <b>Intoxicating Liquors—</b>  |            |
| (i) Containing more than 100% of proof spirit   | 18 00      |
| (ii) " " not less than 85% of proof spirit and not more than 100% of proof spirit   | 12 00      |
| (iii) Containing less than 85% but not less than 70% of proof spirit  | 4 80       |
| (iv) Containing less than 70% but not less than 10% of proof spirit   | 3 00       |
| (v) Containing less than 10% of proof spirit  | 3 00       |
| (a) Sparking wines  | 1 60       |
| (b) Still wines   | 0 48       |
| (c) Beer, cider and perry   | 2 00       |
| (d) Other intoxicating liquors  | 20 60      |
| (vi) Liquors purporting to be unfit for human consumption which are not proved to the satisfaction of the Commissioner of Trade and Customs to have been effectually and permanently rendered unfit for human consumption | 20 60      |

**Exemptions.**—Still wines, red or white wines, containing less than 26% of proof spirit, and toddy.

**Definitions.**—In this table the words "liquor," "intoxicating liquor," "beer," "toddy" and "gallon" have the meanings assigned to them in "The Excise Enactment, 1909."

"Proof spirit" means a liquid containing 40-24% by weight of alcohol and 59-76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of '9184."

"Proof gallon" means a gallon of proof spirit. A duty payable upon any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

**Rules relating to the importation of dutiable liquors in force January 1, 1911:—**

1. In these rules "dutiable liquors" means liquors which are for the time being subject to an import duty imposed under the "Customs Duties Enactment, 1908."

2. No dutiable liquors shall be imported into the State by sea except at the port of Kuantan and at Pekan.

3. All dutiable liquors imported into the State by sea shall, unless the import duty thereon shall have been paid at the time of landing, be deposited in the Customs warehouse, at Kuantan or Pekan, as the case may be, and shall not be removed therefrom until the importer or owner thereof shall have produced to the officer in charge of such Customs warehouse a permit to remove them.

**Tobacco.**—

(a) *Cigar and snuff* (any kind) ..... per lb. 0 05

(b) *Cigarettes* (any kind) ..... per lb. 0 05

(c) *Javanese, Chinese, Siamese, Sumatran and Indian tobacco* other than cigars, cigarettes and snuff ..... per lb. 10 00

(d) *Manufactured tobacco* not included in class a, b or c ..... per lb. 0 40

(e) *Tobacco leaf* ..... per lb. 10 00

*Matches* ..... per case of 7,200 boxes 60 00

*Motor spirit, benzol, benzoline, benzine, petrol and other inflammable liquids* with a flash point of less than 75° Fahrenheit, used for propulsion of motor vehicles ..... per gal. 0 13

*Motor bicycles, tricycles and cycle cars, bicycles, tricycles and parts of the same, including tyres (casual covers for pneumatic tyres are exempted from import duty) ..... ad val. 10 %*

*Petroleum* ..... per gal. 0 05

TABLE B.

(*Export Duties.*)

I.—AGRICULTURAL PRODUCTS.

| Description of Articles.  | Duty.   |
|---|---|
| Duty.   | Dols. cts.  |
| Cocoanuts, copra and coconut oil  | 12 %  |
| Coffee other than dry cherry or parchment coffee—   |   |
| When the value is—  |   |
| Less than \$22 per pikul  | Nil   |
| Not less than \$22 per pikul or more than \$24  | 1 %   |
| More than \$24 per pikul, but not more than \$26  | 1½ %  |
| More than \$26 per pikul, but not more than \$28  | 2 %   |
| More than \$28 per pikul  | 2½ %  |
| Dry cherry coffee   | The above duty calculated on ½ of the gross weight.     |
| Parchment coffee  | The preceding duty calculated on 1 of the gross weight. |
| Gambier   | 0 15  |
| Gutta-percha (cultivated), meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident | 2½ %  |
| Jelutong  | 0 50  |
| Pepper  | 0 30  |
| Cultivated rubber, including latex. (Latex: a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality)—   |   |

Additional Export Duty.

(a) 2½ % of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 50 cents per lb. or over, but is under 1-50 dols. per lb.;

(b) 3 % of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 1-50 dols. per lb. or over.

When the price as notified for the time being in the "Gazette" of first-grade rubber is 30 cents per lb. or over, but is under 1-50 dols. per lb.,

When the price as notified for the time being in the "Gazette" of first-grade rubber is 1-50 dols. per lb. or over,

2½ % of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.

3 % of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.

|            |        |
|------------|--------|
| Sugar      | 100 00 |
| Sugar-cane | 100 00 |
| Tapioca    | 25 %   |

## II.—FOREST PRODUCTS.

|   |      |
|---|------|
| Ataps (except nipah and rembia ataps), akar paku, bamboos, bakau (mangrove) bark, beeswax, Malayan camphor, charcoal (except mangrove charcoal), chinaman, damar torches, gharu, jirang, kapang, minyak kauri (or kuning), minyak kayu putih, nibong, rotans, getah (except getah rampong) and getah tabau merah leaves | Free |
| Nipah ataps   | 10 % |
| Getah rampong (india rubber)  | 10 % |

## III.—METALS AND METALLIFEROUS ORES.

|  |                          |
|--|--------------------------|
| Gold   | 2½ %                     |
| Tin smelted or manufactured  | 10 %                     |
| Tin ore exported without such 72 % of the duty on tin, plus an guarantee—  |                          |
| Tin slag and hard-head of tin—   |                          |
| at the rate prescribed for tin ore, unless accompanied by a certificate of assay granted by the Government Geologist or approved by the warden of mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment | 72 % of the duty on tin, |

Tin ore exported without such 72 % of the duty on tin, plus an guarantee—

at the rate prescribed for tin ore, unless accompanied by a certificate of assay granted by the Government Geologist or approved by the warden of mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment

Schellite ..... per pikul 2 00

Wolfram ..... per pikul 2 00

All other metals and metalliferous ores ..... ad val. 10 %

**Proviso:** The above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

## IV.—MISCELLANEOUS.

|   |                |
|---|----------------|
| Fish, dried:  |                |
| Class A (i) Sharks' fins  | per pikul 1 50 |
| " A (ii) Tenggiri, Ikan Merah, Kachang, Solor, Bilih, Bawal, Talang               | per pikul 0 75 |
| " B Solor Kurat, Bilih, Bawal, Talang   | per pikul 0 60 |
| " C Pylata, Gelina, Solor Puchat, Lema  | per pikul 0 50 |
| " D Kembung, Khe'Kheh, Selayang   | per pikul 0 40 |
| " E Tamban, Undang Blachau, Ikan Yu   | per pikul 0 30 |
| " F Marang, Layor, Pari, Dura, Bakau, Buda and all other fish not mentioned above | per pikul 0 15 |
| Oysters, dried, mother-of-pearl shell and beche-de-mer                            | ad val. 10 %   |
| Horns, tusks, hiles, bones and tallow   | 10 %           |



FEDERATED MALAY STATES—NEGRI SEMBILAN.

"Chandu dross" means the refuse of chandu which has been used for smoking whether reprepared for use or not.

The Notification of October 26, 1917 (No. 3,225), prohibits the importation (except under licence) into the Federated Malay States of motor cars, traction engines, chassis and parts and accessories of motor cars including motor tyres.

\* The Federated Malay States Government Gazette.

FOREST PRODUCTS.

RAK

TARIFF.]

Description of Articles.

Duty.  
Dollars.

Description of Articles.

Duty.  
Dollars.

Gutta-percha (cultivated), meaning gutta-percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident  
ad val. 2½%  
0 30  
Pepper ..... per pikul  
Cultivated rubber, including latex. (Latex a gallon of latex being taken as equivalent to 1 lb. of cultivated rubber of the best quality) —

When the price as notified for the time being in the "Gazette" of first-grade rubber is 50 cents per lb. or over, but is under 1.50 dols. per lb.

2½% of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.

When the price as notified for the time being in the "Gazette" of first-grade rubber is 1.50 dols. per lb. or over

3% of the value of the rubber calculated at the price as notified for the time being in the "Gazette" of first-grade rubber.

Additional Export Duty.

(a) 2½% of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 50 cents per lb. or over, but is under 1.50 dols. per lb.;  
(b) 3% of the value of the rubber, calculated at the prescribed price, when the price of cultivated rubber is 1.50 dols. per lb. or over.

Sugar ..... per pikul 100 00  
Supper ..... per pikul 100 00  
Tapioca ..... ad val. 2½%  
Telukong ..... per pikul 0 50

FOREST PRODUCTS.

Ataps (except nipah and rembia ataps), akar paku, bamboos, bakau (mangrove) bark, beeswax, Malayan camphor, charcoal (except mangrove charcoal), chilandra, damar, kerdas, gharu, jirang, kajang, minyak kerdas (or kring), minyak kaya patah, minyak, rotans, getah (except getah rambong) and getah taban merah leaves ..... ad val. Free  
Nipah ataps ..... 10%  
Getah rambong (india rubber) ..... 10%

METALS AND METALLIFEROUS ORES.

Gold ..... ad val. 2½%  
Tin smelted or manufactured —  
When the price of tin does not exceed \$ 41 (per pikul) ..... per bhara 10 00  
When the price of tin exceeds \$ 41 but does not exceed \$ 42 ..... per bhara 10 50  
When the price of tin exceeds \$ 42 but does not exceed \$ 43 ..... per bhara 11 00  
and so on, the duty per bhara being increased by 50 cents for every dollar by which the price of tin exceeds \$ 41.

Tin ore exported under such guarantee as the Resident may require that it will be smelted in the Colony of the Straits Settlements, Australia, or in the United Kingdom. 72% of the duty on tin.

Tin ore exported without such } 72% of the duty on tin, plus an guarantee ..... } additional duty of \$ 30 per pikul.

\* The Federated Malay States Government Gazette.

CUSTOMS DUTIES ENACTMENT, 1918.

(Federated Malay States Government Gazette—Extraordinary—of Dec. 29, 1910, No. 52.)

1.—On and after January 1, 1911, duties are imposed upon the articles specified in Table A and Table B appended to this notification at the rates therein severally specified, provided that no such articles which have paid import, export, or excise duty in any other State of the Federated Malay States shall be liable to pay duty under this notification unless brought into or conveyed through the State in contravention of the provisions of the rules, if any, from time to time made in that behalf by the Resident.

2.—For the purpose of assessing the amount of *ad valorem* export duty payable under this notification, the value of articles shall be ascertained as follows:

(a) Gold—  
(1) The value of gold obtained by any cyanide process and which is taken at the time of payment of duty to be 22 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the true value as evidenced in such manner as the Resident may approve, such excess shall be refunded to or such deficit paid by the exporter, as the case may be;

(b) The value of gold obtained otherwise than by a cyanide process shall be taken at the time of payment of duty to be \$4 per ounce, and if the amount of duty so paid exceeds or falls short of 2½% of the value as declared in a written certificate from a bank or other authority approved by the Resident, such excess shall be refunded to or such deficit shall be paid by the exporter, as the case may be.

(c) Tin and tin-ore—  
The value of tin shall be taken at the time of payment of duty thereon at the latest ascertained market price of tin in Singapore, and the value of tin-ore shall be calculated upon such latest ascertained market price.

(d) Other articles—  
The value of any other articles shall be taken at the time of payment of duty to be the value fixed by notification in the Gazette, provided that, with the approval of the Resident, the value of sugar may, when the year's crop has been sold by contract, be taken to be the price payable under such contract.

TABLE A.

Import Duties.

Intoxicating liquors—  
(1) Containing more than 100% of proof spirit, per proof gall. 18 00  
(2) Containing not less than 85% of proof spirit and not more than 100% of proof spirit, per proof gall. 12 00

Tin slag and hard-head of tin, at the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay granted by the Government Geologist, or approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment.  
Scheelite ..... per pikul 2 00  
Wolfram ..... per pikul 2 00  
All other metals and metalliferous ores ..... ad val. 10%

MISCELLANEOUS.

Blackan ..... per pikul 0 50  
Fish, dried or salted ..... ad val. 10%  
" maws, fish refuse, ikan gelema, prawns (ced) ..... 10%  
Oysters, fresh ..... per pikul 5 00  
" dried, mother-of-pearl shell, beche-de-mer and sharks' fins ..... ad val. 10%  
Horns, tusks, hides, bones and tallow ..... 10%

AN ENACTMENT TO PROHIBIT THE IMPORTATION OF OPIUM AND TO VEST IN THE GOVERNMENT THE SOLE RIGHT OF IMPORTING AND DEALING IN CHANDU.

(No. 14 of 1910.—Passed by the Federal Council on November 3, 1910.)

It is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

1.—(1) This Enactment may be cited as "The Opium and Chandu Enactment, 1910," and shall come into force on January 1, 1911.

2.—In this Enactment and in all rules, notifications and orders made thereunder the following terms shall, unless the context otherwise requires, have the meanings assigned to them respectively in this section:

"Opium" means any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped.

"Chandu" means any preparation of opium or any preparation in which opium forms an ingredient which preparation is used or intended to be used for smoking, chewing or swallowing, and includes chandu drugs, but does not include any of the alkaloids or salts of alkaloids of opium.

"Chandu-mer" means the refuse of chandu which has been used for smoking whether prepared for use or not.

3.—Subject to the exceptions specified in section 24 no person shall import into or have in his possession in any State any opium.

4.—Subject to the exceptions specified in section 24 no person other than a Superintendent shall import into any State any chandu or have in his possession in any State any chandu other than Government chandu: provided that it shall not be an offence for any person to bring into any State or to have in his possession in any State Government chandu lawfully acquired by him in any other State.

24.—(1) Nothing in this Enactment shall apply to the importation, preparation, sale or possession of opium or chandu for medical purposes only by or on behalf of the Government or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

The importation, manufacture or possession of sand-crackers is prohibited.

For the prohibition of import of motor cars and accessories see Pahang.

SELANGOR

Description of Articles.

Duty.  
Dollars.

(ii) Containing less than 85% but not less than 70% of proof spirit ..... per gall. 4 80  
(iv) Containing less than 70% but not less than 40% of proof spirit ..... per gall. 3 00  
(v) Containing less than 40% of proof spirit ..... 3 00  
(c) Still wines ..... 1 60  
(d) Beer, cider and perry ..... 0 48  
(e) Other intoxicating liquors ..... 2 00  
(vi) Liquors purporting to be unfit for human consumption which are not proved to the satisfaction of the Commissioner of Trade and Customs, Federated Malay States, to have been effectually and permanently rendered unfit for human consumption ..... per proof gallon 20 00  
Exemptions.—Still wines, red or white, containing less than 20% of proof spirit, and toddy

"Proof spirit" means a liquid containing 49.24% by weight of alcohol and 50.76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of "1.084.

"Proof gallon" means a gallon of proof spirit. A duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

Tobacco—  
(a) Cigars and snuff (any kind) ..... per lb. 0 00  
(b) Cigarettes (any kind) ..... per lb. 0 40  
(c) Javanese, Chinese, Siamese, Sumatran and Indian tobaccos other than cigars, cigarettes and snuff ..... per pikul 10 00  
(d) Manufactured tobacco not included in class a, b or c ..... per lb. 0 40  
(e) Tobacco leaf ..... per cask of 7,200 boxes 50 00  
Matches ..... per cask of 7,200 boxes 50 00  
Motor spirit, benzol, benzoline, benzine, petrol and other inflammable liquids with a flash point of less than 73° Fahrenheit, used for propulsion of motor vehicles, ..... per gall. 0 15  
Motor bicycles, tricycles and cycle cars, bicycles, tri-cycles and parts of the same, including tyres, canvas covers for pneumatic tyres are exempted from import duty ..... ad val. 10%  
Petroleum ..... per gall. 0 05





| TARIFF.]                                  |            | Dol. C. |    | Timber—                                       |          | Dol. C. |    |
|---|------------|---------|----|---|----------|---------|----|
| Cattle (buffaloes and bullocks).....      | head       | 1       | 25 | Large bamboo (for rafts) .....                | per 100  | 2       | 52 |
| Copra .....                               | pikul      | 0       | 25 | Medium .....                                  | "        | 0       | 15 |
| Betelnuts .....                           | "          | 0       | 25 | Small .....                                   | "        | 0       | 08 |
| Hides and horns (buffalo, ox) .....       | "          | 2       | 00 | Rattan, ribu .....                            | "        | 0       | 60 |
| Rubber (wild) .....                       | ad val.    | 15      | 5  | " Segu bolat .....                            | "        | 0       | 40 |
| " (plantation) .....                      | "          | 24      | 5  | " Keral .....                                 | "        | 0       | 80 |
| Tin, tin ore and amalg .....              | "          | 10      | 5  | " Mata .....                                  | "        | 0       | 80 |
| Coconuts .....                            | "          | 0       | 75 | " Kertas .....                                | "        | 0       | 08 |
| Tobacco .....                             | ad val.    | 24      | 5  | " Tali ikat raga .....                        | "        | 0       | 12 |
| Bricks, large .....                       | per 10,000 | 1       | 00 | Charcoal, large sack .....                    | per sack | 0       | 08 |
| " small .....                             | "          | 3       | 00 | " small .....                                 | ad val.  | 20      | 5  |
| Timber—                                   |            |         |    | Sea fish .....                                | "        | 10      | 5  |
| Chequai .....                             | per ton    | 6       | 00 | Imported river fish .....                     | head     | 0       | 10 |
| Merbau .....                              | "          | 5       | 00 | Sheep .....                                   | "        | 1       | 00 |
| Meranti, squared .....                    | per log    | 1       | 00 | Pigs .....                                    | "        | 2       | 00 |
| " round .....                             | ad val.    | 20      | 5  | Tiles (Kuala Muda) .....                      | 10,000   | 3       | 00 |
| Bakau and soft woods .....                | "          | 20      | 5  | Tapoca (Kuala Muda collected by farmer) ..... | ad val.  | 3       | 00 |
| Sawn planks and building timber .....     | per stake  | 0       | 52 | Fins .....                                    | "        | 20      | 5  |
| Large fishing stakes .....                | "          | 0       | 12 | Isinglass .....                               | "        | 20      | 5  |
| Fishing stakes from 4ft. up to 4ft. ..... | "          | 0       | 08 | Fish spawn .....                              | "        | 10      | 5  |
| " 3ft. " 4ft. .....                       | "          | 0       | 08 | Bêche-de-mer .....                            | "        | 10      | 5  |
| " 1ft. " 2ft. .....                       | "          | 0       | 32 | Bones .....                                   | "        | 20      | 5  |
| Cross bars for fishing stakes .....       | "          | 0       | 25 | Elephants .....                               | "        | 20      | 5  |
| Kayu Rimbat .....                         | "          |         |    |   |          |         |    |

# PERLIS

| IMPORT DUTIES.   |                  | Dol. C. |    | (3) Containing less than 70 % proof spirit and not less than 40 % .....         |   | Dol. C.   |    |
|--|------------------|---------|----|---|---|---|----|
| Cigars and snuff .....   | per lb.          | 0       | 80 | Morphia and cocaine may be imported by permit only.                             | per gall.                                 | 2   | 40 |
| Cigarettes .....   | "                | 0       | 60 | The importation of ganja, except by licence, is prohibited.                     |   |   |    |
| Unmanufactured tobacco and native tobacco, other than cigars, cigarettes and snuff .....   | per pikul        | 10      | 00 | EXPORT DUTIES.  |   | 10 % ad val. or 70 % of Penang price of tin of. |    |
| Manufactured tobacco, not provided for above .....   | per lb.          | 0       | 20 | Tio ore .....   | "   | 5   | 00 |
| Kerosene oil .....   | tin of 4 gallons | 0       | 50 | Padi at Kangar .....  | coyao                                     | 5   | 00 |
| Other coconut and Kaching oil .....  | tin              | 0       | 13 | " Sanglang .....  | "   | 5   | 00 |
| European liquors—  |                  |         |    | Rice .....  | "   | 10  | 00 |
| Whisky, brandy, gin, rum .....   | per gall.        | 3       | 84 | Fowls at Kangar .....   | each                                      | 0   | 02 |
| Sparkling wines—   |                  |         |    | " Sanglang .....  | "   | 0   | 03 |
| Champagne, moselle, hock .....   | "                | 2       | 40 | Ducks at Kangar .....   | "   | 0   | 02 |
| Still wines—   |                  |         |    | Geese .....   | "   | 0   | 04 |
| Sherry, port, moselle, hock, madeira, marsala, vermouth, burgundy, ginger wine (Crabtree), ribroca, charet, Hall's coca wine ..... | per gall.        | 1       | 60 | Pigeons .....   | "   | 0   | 03 |
| Liquors—   |                  |         |    | Eggs .....  | 100                                       | 0   | 01 |
| Angostura bitters .....  | "                | 3       | 84 | Cattle and swine .....  | each                                      | 0   | 25 |
| Pomeranzen bitters .....   | "                | 4       | 61 | Sheep and goats .....   | pikul                                     | 2   | 00 |
| Orange bitters .....   | "                | 2       | 40 | Hides .....   | "   | 2   | 00 |
| Absinthe (Pernod) .....  | "                | 5       | 09 | Horns .....   | "   | 5   | 00 |
| Green chartreuse .....   | "                | 3       | 84 | Fat and tallow .....  | "   | 5   | 00 |
| Yellow chartreuse, kummel D.O.M. .....   | "                | 1       | 00 | Lilin lohah .....   | "   |   |    |
| Apricot, blackberry and other hardy, crème de menthe, rata, sloe gin, maraschino .....   | per gall.        | 2       | 40 | Rubber (cultivated) .....   | ad val.                                   | 24  | 5  |
| Beer, stout, cider and perry .....   | "                | 0       | 48 | Elephants .....   | "   | 20  | 5  |
| Chinese liquors—   |                  |         |    | Timber, bark, rattans, ataps, bamboos, getals, damar, beeswax and manisan ..... | 10 % of the price fixed from time to time |   |    |
| (1) Liquor containing not less than 85 % proof spirit .....  | per gall.        | 4       | 80 | Fresh water fish .....  | 10 % of the price fixed from time to time |   |    |
| (2) Containing less than 85 % proof spirit and not less than 70 % .....  | per gall.        | 3       | 84 | Sea fish, fresh and dried, prawns, blactian, shell-fish and fish refuse .....   | 20 % of the price fixed from time to time |   |    |
|  |                  |         |    | Tobacco, grown in Perlis and exported from the State .....                      | ad val.                                   | 24  | 5  |

# TRENGGANU

| IMPORT DUTIES.             |            | Dol. C. |    |                             |              | Dol. C. |       |
|----------------------------|------------|---------|----|-----------------------------|--------------|---------|-------|
| Tread                      | ad val.    | 3       | 50 | Copra                       | pikul        | 0       | 40.   |
| Piece goods and kain kachi | 100 pieces | 3       | 00 | Coconuts                    | 1,000        | 1       | 50    |
| Tobacco bakul              | basket     | 1       | 00 | Kajangs                     | 1,000        | 1       | 50    |
| " in tins (Javanese)       | tin        | 0       | 50 | Sacks made of matting       | 1,000        | 3       | 00    |
| " pikul                    | pikul      | 3       | 00 | Grass mats (small)          | "            | 6       | 00    |
| Kerosene oil               | case       | 0       | 15 | " (large)                   | "            | 100     | rolls |
|                            |            |         |    | Spit rattans                | 1,000 pieces | 1       | 00    |
|                            |            |         |    | Rottan gosok                | "            | 0       | 70    |
|                            |            |         |    | Rottan batu                 | "            | 0       | 30    |
|                            |            |         |    | White mats                  | ad val.      | 10      | 5     |
|                            |            |         |    | Minerals and jungle produce | "            | 1       | 5     |
|                            |            |         |    | Cotton and sago             | "            | 5       | 5     |
|                            |            |         |    | Copra                       | "            | 24      | 5     |
|                            |            |         |    | Other agricultural produce  | "            | 24      | 5     |

Opium and chandu may be imported by permit only (Ord. No. 2 of 1911).

The importation of ganja, except by licence, is prohibited (Enactment No. 2 of 1911).

| EXPORT DUTIES.       |         | Dol. C. |    |  |  | Dol. C. |  |
|----------------------|---------|---------|----|--|--|---------|--|
| Dried fish           | pikul   | 0       | 40 |  |  |         |  |
| Pickled kembung fish | 20 jars | 2       | 00 |  |  |         |  |
| " krisi fish         | pikul   | 1       | 00 |  |  |         |  |
| Bilis fish           | "       | 0       | 40 |  |  |         |  |
| Outtle fish          | "       | 0       | 13 |  |  |         |  |
| Belachan             | jar     | 0       | 15 |  |  |         |  |
| Buda (pickled fish)  | jar     | 0       | 20 |  |  |         |  |
| Miscellaneous fish   | pikul   |         |    |  |  |         |  |

† The farmer of revenue in Trengganu has the right to charge on copra an export duty of 4 cents per pikul, but certain concessions of land for coconut plantation contain a condition that a duty of 5 % ad val. shall be charged on copra. The coconuts on these concessions are not, however, yet in bearing and copra from them will not be charged with duties as an arrangement on the subject was made between the farmer and the Government (Official communication of March 3, 1913).

† The farmer of revenue in Trengganu has the right to charge on copra an export duty of 40 cents per pikul, but certain concessions of land for coconut plantation contain a condition that a duty of 5 % ad val. shall be charged on copra. The cocoons on these concessions are not, however, yet in bearing and copra from them will not be charged with both duties as an arrangement on the subject will be made between the farmer and the Government (Official communication of March 5, 1913).

# KELANTAN

| IMPORT DUTIES.   |  | Dol. C. |   | Dol. C. |       |
|--|--|---------|---|---------|-------|
|  |  | Free.   | Arms, ammunition, &c. ....  | ad val. |       |
| Raw silk, white .....                                  |  | "       | Bamboo and rattan ware .....  | "       | 10 5  |
| Vegetable dyes .....                                   |  | "       | Bonte .....   | "       | 10 5  |
| Books, printed matter and stationery .....             |  | "       | Brass and copper ware .....   | "       | 10 5  |
| Rubber seeds .....                                     |  | "       | Chillies .....  | "       | 3 5   |
| Padi .....   |  | "       | Jewellery .....   | "       | 10 5  |
| Copra and coconuts .....                               |  | "       | Motor cars, cycles and accessories .....                                | "       | 3 5   |
| Parboiled rice .....                                   |  | "       | Sago stems .....  | "       | 10 5  |
| Mining and agricultural implements and machinery ..... |  | "       | Silk goods, manufactured .....  | "       | 3 5   |
| Gunny bags .....                                       |  | "       | Stationery .....  | "       | 10 5  |
| Horses .....   |  | "       | Wooden ware, furniture and cabinet ware .....                           | "       | 10 5  |
| Vehicles of all kinds .....                            |  | "       | Tobacco—  |         |       |
| Steamers and motor launches .....                      |  | "       | Unmanufactured and manufactured (including cigars and cigarettes) ..... | ad val. | 25 5  |
| Explosives which cannot be produced in the State ..... |  | "       | Gin, A.V.H., and similar varieties .....                                | gallon  | 3 00  |
| Big wire fencing .....                                 |  | "       | " or case of 15 bottles or 5 gallons .....                              | "       | 13 00 |
| Medicines .....  |  | "       | Other spirits, liquors and scents .....                                 | gallon  | 3 00  |
| Surgical appliances .....                              |  | "       | Vermouth, port, sherry and sparkling wines .....                        | "       | 2 00  |
| Aerated mineral waters .....                           |  | "       |   |         |       |
| Ice .....  |  | "       |   |         |       |

| EXPORT DUTIES.   |                    |   |     |
|--|--------------------|---|-----|
| Agricultural produce:  |                    |   |     |
| Cardamoms .....  | ..... pikul        | 1 | 50  |
| Pepper .....   | ..... pikul        | 1 | 60  |
| ..... ..   | ..... 100 gantangs | 0 | 60  |
| Peas .....   | ..... pikul        | 0 | 40  |
| Cotton .....   | ..... pikul        | 0 | 50  |
| Durian cake .....  | ..... pikul        | 0 | 50  |
| Betel nuts (jeroh), soaked or fresh .....  | ..... 10,000       | 0 | 50  |
| ..... (dried) .....  | ..... pikul        | 0 | 25  |
| Copra .....  | ..... pikul        | 0 | 25  |
| Coconuts .....   | ..... 100          | 0 | 12½ |
| Coconut oil .....  | ..... pikul        | 0 | 60  |
| Sago .....   | ..... pikul        | 0 | 12½ |
| Besides .....  | ..... pikul        | 0 | 50  |
| Molasses .....   | ..... pikul        | 0 | 50  |
| Other kinds of agricultural produce .....  | ..... ad val.      | 3 | ½   |
| Goats and sheep .....  |                    |   |     |
| ..... head   | .....              | 1 | 00  |
| Pigs .....   | .....              | 1 | 00  |
| All other kinds of live stock .....  | ..... ad val.      | 3 | ½   |
| Fish, &c.:   |                    |   |     |
| Smoked dried fish .....  | ..... pikul        | 0 | 25  |
| Isan kicheh .....  | .....              | 0 | 12½ |
| Ordinary dried fish .....  | .....              | 0 | 25  |
| Blachan .....  | .....              | 0 | 25  |
| Shrimps (halaban) .....  | .....              | 0 | 25  |
| Budak and ikan budu .....  | .....              | 0 | 12½ |
| Bras hindang .....   | .....              | 0 | 12½ |
| All other kinds of fish .....  | ..... ad val.      | 3 | ½   |
| Sundries, unless specially exempted .....  | .....              | 3 | ½   |
| The exclusive right to import opium is to be granted by the Rajah-in-Council to one or more firms. |                    |   |     |
| The importation of goods, except by licence, is prohibited.  |                    |   |     |

Notification No. 86, which has been issued under the "Customs Duties Enactment, 1910" (Johore), and which imposes the following import duties on intoxicating liquors and tobacco as from August 7, 1916.

| IMPORT DUTIES.   |                      | Dols. Cts. |
|--|----------------------|------------|
| 1. Intoxicating liquors containing not less than 85% of proof spirit                       | .....per proof gall. | 4 80       |
| 2. Intoxicating liquors containing less than 85% but not less than 70% of proof spirit     | .....per gall.       | 3 84       |
| 3. Intoxicating liquors containing less than 70% but not less than 40% of proof spirit     | .....per gall.       | 2 40       |
| 4. Intoxicating liquors containing less than 40% of proof spirit:                          |                      |            |
| (a) All sparkling wines  | .....per gall.       | 2 40       |
| (b) All still wines, excepting claret, containing less than 26% of proof spirit            | .....per gall.       | 1 40       |
| (c) Claret containing less than 26% of proof spirit and ale, beer, stout, porter, &c., &c. | .....per gall.       | 0 48       |
| (d) All other intoxicating liquors   | .....per gall.       | 1 60       |

NOTE.—“Proof spirit” means a liquid containing 49.24% by weight of alcohol and 50.76% by weight of distilled water and having a specific gravity at 60° Fahrenheit of .9184. “Proof gallon” means a gallon of proof spirit. A duty payable on any liquor “per proof

|   |                           |            |
|---|---------------------------|------------|
| gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming. |                           | Dols. Cts. |
| 5. Cigars valued at not less than \$2 per lb., and snuff of whatever value.....   | per lb.                   | 1 50       |
| 6. Cigars valued at less than \$2 per lb. and not less than \$1.40 per lb.....  | per lb.                   | 0 75       |
| 7. Tobacco and cigarettes valued at not less than \$1.40 per lb. and Egyptian, Russian and Turkish cigarettes of whatever value.....                            | per lb.                   | 0 75       |
| 8. Javanese, Chinese and Indian tobacco other than cigars or cigarettes.....  | per picul of 135 lb., av. | 10 00      |
| 9. Tobacco, cigars and cigarettes of any kind not otherwise provided for.....   | per lb.                   | 0 40       |

NOTE.—The valuation hereinbefore referred to shall be that contained in the invoice relating to the imported tobacco, unless there is no such valuation or the propriety of such valuation is questioned, in which cases the valuation hereinbefore referred to shall be that which may be put upon the tobacco by the Commissioner of Customs.

MONEY, WEIGHTS AND MEASURES Same as Great Britain.  
ORDINANCE No. 10, ASSENTED TO APRIL 12, 1913; AS AMEND  
ORDINANCE No. 31 OF 1917.

Be it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Customs Duties Ordinance, 1913.
2. There shall be raised, levied, collected and paid, for the public use of this Colony, the several duties set forth in the First Schedule to this Ordinance, upon all goods, wares, and merchandise, enumerated in the said Schedule, which shall be imported into this Colony, or taken out of bond for consumption in this Colony.

3. There shall be raised, levied, collected and paid, for the public use of this Colony, upon all goods, wares, and merchandise not enumerated in the First Schedule to this Ordinance, and not hereinafter exempted from the payment of duty, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, an *ad valorem* duty of 10 % of the actual cost of such goods, wares, and merchandise.

4. The goods, wares, and merchandise, enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty.

and the payment of duty. The value of such goods, for the purpose of ascertaining the amount of duty to be paid thereon, shall be calculated on the basis of the *ad valorem* duty payable thereon shall be calculated on the basis of the value of the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bona fide* purchase, calculated on the actual market value or wholesale price of such goods at the place and at the time of exportation to this Colony in the principal market of the Country. Where the goods have been purchased by the importer or consignor always that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods purchased at a price higher than by purchase that the price charged for the said goods as represented in the invoice appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

(2). No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector or other proper Officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

6. When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

7. If any article, subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle, or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the weight of such article shall be calculated on the gross weight of such package and its contents.

8. Goods not prohibited to be imported into the Colony composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

9. (1.) No liquor containing more than 42 % of proof spirit as verified by Sykes' Hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than 20 % of proof spirit as verified by Sykes' Hydrometer or as certified by the Government Analyst, shall be deemed malt liquor. All liquor, with the exception of medicinal spirits admitted as such by the Collector of Customs, containing less than 20 % of proof spirit, verified or certified as aforesaid and all liquor other than that containing more than 21 % of proof spirit verified as aforesaid shall be deemed spirits.



(2.) In any case where by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Sykes' Hydrometer, a sample of such liquor may be distilled or treated by such other process as the Collector of Customs may direct, so that the true strength of the liquor may be ascertained by Sykes' Hydrometer.

(3.) In this Ordinance the term "Beer" includes ale, porter, spruce beer and black beer, and any other description of beer, and shall be construed to extend to any liquor which is imported as a description of beer, or as a substitute for beer, and which on analysis of a sample thereof at any time shall be found to contain more than 2% of proof spirit, or to have an original gravity exceeding 1012°.

10. In this Ordinance and in the Customs Duties Ordinance 1909 the term "proof spirit" means such spirit as at a temperature of 51° Fahrenheit shall weigh 12/13ths of the weight of an equal bulk of distilled water at the same temperature, and the proof strength shall be that indicated by Sykes' Hydrometer.

[illegible]

13. Every sum of money which shall be due for drawback shall be paid by the Receiver-General on the proper debenture certified by the Collector of Customs, and the Receiver-General is hereby authorized to return at once the money which shall have been overpaid as duties of Customs or shall have been allowed as abatement of duty on account of damage on goods imported on the proper document for such overpayment or abatement being certified by the Collector of Customs.

14. The importation is prohibited of extracts, essences or other concentrations of tobacco or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco-stalks flour, unless such articles are mixed with ingredients which render them in the opinion of the Collector of Customs unfit for use except for industrial or horticultural purposes.

15. The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:

(1.) That such goods shall be taken out of the Colony within twelve months of the date of such permission ;

(2.) That the person to whom such permission is given shall deposit the hands of the Collector of Customs the amount of the duty such goods, and shall not sell or dispose of the same within three months

If such goods are not taken out of the Colony within three months after the date of the said permission, the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony before the expiration of the said three months, the said deposit shall be refunded.

1760, all sums of money payable under this Ordinance shall be deemed and are hereby declared to be sterling money of Great Britain, and all duties under this Ordinance shall be paid and received according to imperial weights and measures by law established; and in all cases where such duties are imposed according to any specific quantity or value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

17. The Legislative Council may from time to time by resolution increase, reduce, abolish or otherwise alter the Customs duty leviable on any goods imported into the Colony, or may impose Customs duty upon any goods not imported whereon Customs duty, at the time when such resolution is passed, is not leviable.

18. The Customs Duties Ordinance (No. 18) is hereby repealed.

18. Any proceedings heretofore taken and any penalty, forfeiture or liability heretofore incurred under the provisions of any Ordinance relating to duties of Customs which has ceased to be in operation may be continued, recovered, or enforced as if such Ordinance continued in operation; and bonds taken and all things done under the authority or in pursuance of Ordinance relating to duties of Customs which has ceased to be in operation shall be as valid and effectual and may be enforced in the same manner as if such Ordinance were still in operation.

20. Where any obligation has been entered into for the payment of duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable or which may become payable or recoverable under any Ordinance relating to duties of Customs for the time being in force and to pay the same as the same become payable.

## BRITISH PREFERENTIAL TREATMENT.

REGULATIONS GOVERNING THE ENTRY OF GOODS UNDER  
BRITISH PREFERENTIAL TARIFF.

The rates of Customs Duties set forth in Column 1 (preferential tax) of the first schedule, shall apply to goods, the growth, produce or manufacture of any part of the British Empire: provided that goods shall be accountable for such evidence of origin as may be prescribed by the Government in Executive Council from time to time, and in the case of manufactured goods upon proof being submitted that a substantial portion of the value of the manufactured article has been produced in any part of the British Empire.

The Regulations further provide that all articles entitled to preferential treatment must be accompanied by a certificate of origin\* in prescribed form, valid for a period of 12 months from the date of issue.

1. In the case of goods consigned direct from the country of origin or manufacture a certificate of origin in the form set out in Schedule I to these Regulations.

2. In the case of goods not consigned direct from the country of origin or manufacture a certificate in the form set out in Schedule 1 to these Regulations.

Certificates of origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods not consigned direct in order to be valid must be attested to in British countries before a collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate of origin shall be valid after the expiration of six months from the date of its issue.

Where articles entitled to preference reach the Colony before the arrival of the certificates of origin relating to the same, the Collector of Customs may authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this section shall be carried to account under the appropriate head of revenue at the end of a week after the expiration of the time allowed for the production of the certificate of origin.

When goods accompanied by certificates of origin are not in uniformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment, unless the Customs authorities at the port of destination are satisfied as to the correctness of the marks and that the differences are due solely to error.

Certificates of origin produced shall be retained by the Customs authorities at the port of landing and shall be filed with the papers of the importing vessel. A note shall be made on the import entry either at the time of passing or subsequently that a certificate has been produced covering the preferential goods specified in such entry.

Goods certified for entry under the preferential tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the certificate of origin is endorsed accordingly.

Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

FIRST SCHEDULE.

## TABLES OF SPECIFIC DUTIES OF CUSTOMS.

|  | Preferential<br>Tariff.<br>£ s. d. | General<br>Tariff.<br>£ s. d. |
|--|------------------------------------|-------------------------------|
| Aerated or mineral waters (natural or artificial) :  |                                    |                               |
| Per doz. reputed splits or pints .....   | 0 6 0                              | 0 8 0                         |
| " " quarts .....   | 0 1 0                              | 0 1 0                         |
| to packages exceeding a quart .....  | 0 6 0                              | 0 0 0                         |
| Animals, living, viz. : .....  |                                    |                               |
| Horned cattle .....  | 0 10 0                             | 0 10 0                        |
| Dogs .....   | Free.                              | 0 10 0                        |
| Goats .....  | Free.                              | 0 1 0                         |
| Horses .....   | 0 16 0                             | 1 0 0                         |
| Mules .....  | 1 0 0                              | 1 0 0                         |
| Sheep .....  | Free.                              | 0 2 0                         |
| Swine .....  | " "                                | 0 1 0                         |
| Arms, ammunition and explosives :  |                                    |                               |
| Fowling-pieces .....   | 0 19 0                             | 0 19 0                        |
| All other guns, rifles, revolvers, pistols, muskets<br>and carbines, including air guns .....  | 1 0 0                              | 1 0 0                         |
| Ammunition, cartridges, loaded .....   | 0 10 0                             | 0 10 0                        |
| " " cartridges, unloaded .....   | 0 5 0                              | 0 5 0                         |
| Gunpowder .....  | 0 7 0                              | 0 0 0                         |
| Bags :   |                                    |                               |
| Trunks, valises, travelling and tool bags and<br>baskets of all kinds .....  | 8 %                                | 10 %                          |
| Beer :   |                                    |                               |
| Upon every gallon where the worts thereof were of<br>an original gravity of 1650°, and sold on<br>in proportion for any difference in quantity or<br>gravity : ..... | 0 0 7                              | 0 0 0                         |
| " " wood .....   | 0 0 7                              | 0 0 0                         |
| In bottle, per doz. reputed pints .....  | 0 1 2                              | 0 0 0                         |
| " " quarts .....   | 8 %                                | 10 %                          |
| Boots, shoes and slippers .....  |                                    |                               |
| Bread, biscuits and cakes :  |                                    |                               |
| Pilot bread and cracker .....  | 0 0 9½                             | 0 0 1                         |
| All other kinds .....  | 0 3 4                              | 0 0 1                         |
| Bricks and tiles .....   | 0 6 3                              | 0 0 0                         |
| Brooms and brushes .....   | 8 %                                | 10 %                          |
| Butter and butter substitutes :  |                                    |                               |
| Butter .....   | 0 6 8                              | 0 8 0                         |
| " " substitutes, including butterine, ghee and<br>oleomargarine .....  | 0 8 4                              | 0 8 0                         |
| Candles, tallow .....  | 0 2 2                              | 0 0 0                         |
| " " all other kinds .....  | 0 1 2                              | 0 0 0                         |
| Carriages :  |                                    |                               |
| Motor cycles, motor tricycles, motor cars and<br>motor vehicles of all kinds .....   | 8 %                                | 10 %                          |
| Other vehicles .....   | ad val.                            | ad val.                       |
| Cattle and other animal foods :  |                                    |                               |
| Soya bean cake, molasses, molasses, and any<br>other preparation which the Collector of Customs<br>is satisfied is intended as food for cattle .....                 | 0 0 7½                             | 0 0 0                         |
| Linseed oil cake, and linseed oil cake meal .....  | 0 0 6                              | 0 0 0                         |
| Cement, the barrel not exceeding 100 lbs. ....   | 0 0 9½                             | 0 1 0                         |
| Chalk, including fireclay, plaster of paris and<br>whiting .....   | 0 1 0                              | 0 0 1                         |
| Cheese .....   | 0 6 8                              | 0 0 0                         |
| Chemicals :  |                                    |                               |
| Acetic acid :  |                                    |                               |
| Containing more than 6 % of absolute acid<br>per gallon .....  | 0 0 6                              | 0 0 0                         |
| Containing more than 6 %<br>Cacoon stubble .....   | 0 2 6                              | 0 0 0                         |
| " " 100 lbs. ....  | 0 1 7                              | 0 0 0                         |
| Cocoa, ground or otherwise prepared, except sweet-<br>enings .....   | 0 0 1                              | 0 0 0                         |
| Coffee, raw .....  | 0 0 1                              | 0 0 0                         |
| Roasted, ground or otherwise prepared, and in-<br>cluding coffee substitutes, extracts and essences<br>reputed lb., or pint .....                                    | 0 0 2                              | 0 0 0                         |

\* Certificates of origin are generally similar to those issued for West Indian Colonies, for which see under British Guiana, p. 117.

## FIRST SCHEDULE—continued.

|  | Preferential<br>Tariff.<br>£ s. d. | General<br>Tariff.<br>£ s. d. |   | Preferential<br>Tariff.<br>£ s. d. | General<br>Tariff.<br>£ s. d. |
|--|------------------------------------|-------------------------------|---|------------------------------------|-------------------------------|
| Robes: Including caskets, casket robes and<br>linings and casket hardware..... <i>ad val.</i>  | 8 %                                | 10 %                          | Musical instruments:  |                                    |                               |
| Confectionery:   |                                    |                               | Pianos and organs..... <i>ad val.</i>   | 8 %                                | 10 %                          |
| Including sweetmeats of all kinds, chocolates and<br>other creams.....reputed lb.  | 0 0 2                              | 0 0 2                         | All others....."  | 10 %                               | 10 %                          |
| Cordage..... <i>ad val.</i>  | 8 %                                | 10 %                          | Oil, mineral of all kinds, except when imported to<br>be used exclusively as fuel.....gall.   | 0 0 6                              | 0 0 6                         |
| Cotton:  |                                    |                               | Mineral of all kinds, when imported to be used<br>exclusively as fuel, and so proved to the satis-<br>faction of the Collector of Customs.....gall. | 0 0 1                              | 0 0 4                         |
| Piece goods, printed, dyed or bleached..... <i>ad val.</i>   | 10 %                               | 10 %                          | Petrol, naphtha, benzine and gasoline....."   | 0 0 4                              | 0 0 4                         |
| Fish: Salmon, dried, salted, smoked or pickled.....<br>100 lbs.  | 0 1 7                              | 0 2 0                         | Edible of all kinds, including olive and cotton<br>seed oil, but not including hard oil or coconut oil<br>gall.                                     | 0 1 3                              | 0 1 3                         |
| All others, dried, salted, smoked or pickled....."   | 0 0 2½                             | 0 1 0                         | Lard oil....."  | 0 0 6                              | 0 0 6                         |
| Fresh, imported in cold storage....."  | 0 4 2                              | 0 4 2                         | Coconut oil....."   | Free.                              | 0 0 6                         |
| Canned, concentrated or otherwise preserved.....<br>100 lbs.   | 0 3 4                              | 0 4 2                         | Other than mineral or edible, including medicinal<br>drug, medicinal, perfume and essential oils<br>gall.   | 0 0 6                              | 0 0 6                         |
| Fruit and nuts:  |                                    |                               | Opium and ganja:  |                                    |                               |
| Dried or preserved, including currants, figs,<br>prunes and raisins, other than candied or<br>crystallised fruits, and fruits in liquid.....lb.                              | 0 0 1                              | 0 0 1                         | Including mixtures and preparations thereof, lb.  | 1 5 0                              | 1 5 0                         |
| Nuts, other than peanuts and coconuts....."  | 0 0 1                              | 0 0 1                         | Customs as being for medicinal purposes.....gall.   | 0 5 0                              | 0 5 0                         |
| Furniture:   |                                    |                               | Painters' colors and materials:   |                                    |                               |
| House, office, cabinet or store, of wood, iron or<br>other material, including cash registers..... <i>ad val.</i>  | 8 %                                | 10 %                          | Paints and colors..... <i>ad val.</i>   | 8 %                                | 10 %                          |
| Glass and glassware:   |                                    |                               | Polish and varnish containing spirits.....gall.   | 0 1 2½                             | 0 1 6                         |
| Glass bottles, lamps, lamp chimneys, and table<br>glassware..... <i>ad val.</i>  | 8 %                                | 10 %                          | Polish and varnish not containing spirits....."   | 8 %                                | 10 %                          |
| Grain and flour:   |                                    |                               | Tarantine....."   | 0 0 6                              | 0 0 6                         |
| Wheat.....100 lbs.   | 0 0 2½                             | 0 1 0                         | Paper:  |                                    |                               |
| Rice....."   | 0 2 2                              | 0 2 2                         | Of all kinds and manufactures of paper..... <i>ad val.</i>  | 8 %                                | 10 %                          |
| Other kinds, including wheat, barley, rice, maize,<br>but excluding grain in bottles or cans 100 lbs.  | 0 1 0                              | 0 1 0                         | Cards, playing (per pack not exceeding 55 cards)<br>per pack  | 0 0 4½                             | 0 0 6                         |
| In bottles or cans....."   | 0 4 2                              | 0 4 2                         | Plate and plated ware:  |                                    |                               |
| Flour and meal: Wheaten, in barrels or bags<br>per 196 lbs.  | 0 2 4                              | 0 3 4                         | Including nickel-plated, gilt or electro-plated<br>ware..... <i>ad val.</i>   | 8 %                                | 10 %                          |
| Maize or corn meal, in barrels or bags....."   | 0 1 2½                             | 0 1 6                         | Salt, coarse or rock.....100 lbs.   | 0 0 3                              | 0 0 3                         |
| Bran and pollard.....100 lbs.  | 0 0 6                              | 0 0 7½                        | Fine, not including table salt....."  | 0 0 6                              | 0 0 6                         |
| Pulse: Beans and peas....."  | 0 0 2½                             | 0 1 0                         | Soap, common, including laundry, polishing and<br>soft soap.....100 lbs.  | 0 1 8                              | 0 2 1                         |
| Other kinds, including millet, lentils, gram, but<br>excluding pulse in bottles or cans.....100 lbs.   | 0 3 4                              | 0 4 2                         | Perfume, medicated or fancy soaps for toilet<br>purposes.....100 lbs.   | 0 3 4                              | 0 4 2                         |
| Beans and peas in bottles or cans....."  | 0 4 2                              | 0 4 2                         | Spirits:  |                                    |                               |
| Other kinds in bottles or cans....."   | 0 4 2                              | 0 4 2                         | Brandy, gin, rum and whisky:  |                                    |                               |
| Furlineaceous preparations:  |                                    |                               | Not exceeding the strength of proof.....gall.   | 0 13 0                             | 0 13 0                        |
| All kinds, including arrowroot, corn flour,<br>macaroni, catenari, talcos, tapioca, sago, spica,<br>vermicelli, and other cereal foods.....100 lbs.                          | 0 3 4                              | 0 4 2                         | Exceeding the strength of proof.....proof gall.   | 0 13 0                             | 0 13 0                        |
| Grease:  |                                    |                               | Rum: The product of, and imported direct from<br>British Guiana, or the British West Indies:  |                                    |                               |
| Stearine and tallow....."  | 0 5 0                              | 0 5 0                         | Not exceeding the strength of proof.....gall.   | 0 10 0                             | 0 10 0                        |
| Other kinds....."  | 0 1 0                              | 0 1 0                         | Exceeding the strength of proof.....proof gall.   | 0 10 0                             | 0 10 0                        |
| Hay and chaff:   |                                    |                               | Liquors and cordials:   |                                    |                               |
| Hay....."  | 0 0 6                              | 0 0 7½                        | All kinds, including bitters, and flavouring<br>extracts containing spirits.....gall.   | 0 14 6                             | 0 14 6                        |
| Chaff....."  | 0 0 7½                             | 0 0 7½                        | Medicinal:  |                                    |                               |
| India rubber manufactures..... <i>ad val.</i>  | 8 %                                | 10 %                          | Admitted as such by the Collector of Customs<br>gall.   | 0 5 0                              | 0 5 0                         |
| Jams, jellies and preserved fruits:  |                                    |                               | Perfumed spirits:   |                                    |                               |
| Including marmalade, candied or crystallised<br>fruits or peel.....100 lbs.  | 0 8 4                              | 0 8 4                         | Bay rum.....proof gall.   | 0 10 6                             | 0 10 6                        |
| Canned and bottled fruits....."  | 0 6 8                              | 0 8 4                         | Antifries, including toilet preparations, washes,<br>deodorisers, &c.....gall.  | 0 15 0                             | 0 15 0                        |
| Lard and lard compounds:   |                                    |                               | Methylated spirits and methylated alcohol:  |                                    |                               |
| Lard....."   | 0 6 8                              | 0 8 4                         | Admitted as such by the Collector of Customs<br>gall.   | 0 1 6                              | 0 1 6                         |
| Lard compounds....."   | 0 8 4                              | 0 8 1                         | Unmanufactured spirits:   |                                    |                               |
| Lard, dressed partly or wholly.....lb.   | 0 0 2                              | 0 0 2                         | Not exceeding the strength of proof.....proof gall.   | 0 15 0                             | 0 15 0                        |
| Undressed....."  | 0 0 1                              | 0 0 1                         | Starch.....100 lbs.   | 0 0 2½                             | 0 1 0                         |
| Machinery:   |                                    |                               | Stones and slates:  |                                    |                               |
| Including motor and other engines, steam boilers,<br>electric machinery not hereunder specified, and<br>electric dental appliances..... <i>ad val.</i>                       | 8 %                                | 10 %                          | Slates.....1,000  | 0 6 3                              | 0 6 3                         |
| Machines or sets of machines, worked by steam,<br>water or other power, and parts thereof,<br>passed by the Collector of Customs as com-<br>ponent parts:                    |                                    |                               | Sugar: Refined.....100 lbs.   | 0 1 8                              | 0 1 8                         |
| For agricultural, manufacturing and refining<br>purposes, and for the distillation of spirits..... <i>ad val.</i>  | 2 %                                | 2½ %                          | Unrefined....."   | 0 1 8                              | 0 1 8                         |
| For waterworks, and sewerage works, including<br>pipes, hydrants and other waterworks and<br>sewerage fittings..... <i>ad val.</i>   | 2 %                                | 2½ %                          | Ten.....lb.   | 0 0 6                              | 0 0 6                         |
| For sawmills, milldries and factories, and for<br>steam and other vessels..... <i>ad val.</i>  | 2 %                                | 2½ %                          | Tobacco and snuff:  |                                    |                               |
| For electric lighting and power plant....."  | 2 %                                | 2½ %                          | Unmanufactured:   |                                    |                               |
| For railways and tramways, including rails and<br>rolling stock..... <i>ad val.</i>  | 2 %                                | 2½ %                          | Leaf, containing 25% or more of moisture when<br>dried at a temperature of 212° Fahrenheit lb.  | 0 1 5                              | 0 1 5                         |
| For mining purposes, including derricks and<br>pipes for the sinking of oil and artesian wells,<br>and tanks for storing petroleum, and parts<br>thereof..... <i>ad val.</i> | 2 %                                | 2½ %                          | Containing less than 25% of moisture....."  | 0 1 7½                             | 0 1 7½                        |
| All other machinery, including sewing machines,<br>printing presses and types, steam boilers and<br>steam rollers..... <i>ad val.</i>  | 2 %                                | 2½ %                          | Manufactured:   |                                    |                               |
| Matches, in boxes containing not more than 72<br>matches each.....gross  | 0 1 6                              | 0 1 6                         | Cigarettes....."  | 0 6 0                              | 0 6 0                         |
| Meat:  |                                    |                               | Snuff....."   | 0 3 0                              | 0 3 0                         |
| Salted or cured, not including hams and bacon<br>100 lbs.  | 0 1 8                              | 0 2 1                         | Other manufactured....."  | 0 4 0                              | 0 4 6                         |
| Hams and bacon....."   | 0 3 1                              | 0 4 2                         | Vegetables: Canned or otherwise prepared 100 lbs.   | 0 6 8                              | 0 8 0                         |
| All other, including canned, bottled or concen-<br>trated meats and extracts.....100 lbs.  | 0 3 1                              | 0 4 2                         | Vermouth.....gall.  | 0 4 0                              | 0 4 0                         |
| Metals:  |                                    |                               | Vinegar:  |                                    |                               |
| Barrels and drums..... <i>ad val.</i>  | 2 %                                | 2 %                           | Containing not more than 6% of acetic acid....."  | 0 0 6                              | 0 0 6                         |
| Iron and steel nails, spikes, rivets, clinches, wire<br>(including barbed wire), woven wire fencing<br>and metal gates..... <i>ad val.</i>                                   | 2 %                                | 2 %                           | " more than 6% of acetic acid....."   | 0 2 6                              | 0 2 6                         |
| Milk, condensed or otherwise preserved, containing<br>not less than 7% of butter fat, the case computed<br>to contain 48 lbs.....case  | 0 0 9½                             | 0 1 0                         | Wine: Sparkling....."   | 0 7 6                              | 0 7 6                         |
| Containing less than 7% of butter fat, the case<br>computed to contain 48 lbs.....case   | 0 8 0                              | 0 10 0                        | Non-sparkling, in bottles containing less than<br>42% of proof spirit.....gall.   | 0 4 0                              | 0 4 0                         |

All other articles not in this Schedule particularly  
enumerated or in the Second Schedule particularly  
exempted.....*ad val.* 10% 10%  
And at these rates upon any greater or less quantity of such goods,  
ware and merchandise respectively.

## SECOND SCHEDULE.

## TABLE OF EXEMPTIONS FROM DUTY.

Animals and birds, living, exclusive of those specified in the First Schedule.

Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of His Majesty's naval or military force, the police force, or any volunteer force or club association sanctioned by the Governor.

Articles sent to the Colony for repairs and improvements when passed by the Collector of Customs as such.

Articles imported at the cost of public subscribers as gifts to the public.

Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus brought in by passengers for their own use, and household effects of passengers which have been in the use of the importer for at least one year.

Articles, exclusive of oil and other illuminants, imported specially for the furnishing, decoration, construction and repair of churches and public worship, on the signed declaration of the head of the denomination for which they are intended.

Articles imported by, or for the use of the Governor of the Colony.

Articles imported by, or for the use of the Colonial Government.

Articles imported by, or for the use of the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.

Articles re-imported into the Colony (within one year from date of exportation), on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

Articles imported by the Consuls of foreign countries for the official use of their Consulates, which countries grant similar privileges to British Consular officers:

1. Furniture and effects in the case of "Consuls de carrière."

2. Flags, coats of arms, and other articles for official use imported by Consular Officers, whether "Consuls de carrière" or otherwise.

Artificial limbs.

Books, printed, bound or unbound and not being account books and not subject to duty under the Foreign Reprints Ordinance; music, printed, bound or unbound, and not subject to duty under the Foreign Reprints Ordinance; pamphlets, periodicals including newspapers, unframed photographs, atlases, maps, charts and plans, trade catalogues and advertising circulars, show cards, bank notes, used stamps and post cards, but excluding labels and Christmas cards.

Bullion and coin.

Chemicals: magnesia and sulphur.

"Coal, coke and patent fuel."

Cocoa, raw.

Cocoanuts and copra.

Cotton, raw.

Divi divi.

Drugs and appliances imported with the approval of the Governor, for the relief and control of ankylostomiasis.

Eggs, fresh, not preserved.

Fire engines, including hose and couplings, and fire extinguishers.

Fish, fresh, including fresh fish in cold storage.

Fruit, fresh.

Glass, balata and chicle.

Hides and skins, raw.

Horns and bones, unmanufactured.

Horses, baggage and furniture of officers on Imperial service in His Majesty's Naval and Military Forces.

Tools.

Implement and tools:

Agricultural, bootmakers' and saddlers', blacksmiths' and fitters', carpenters' and painters', coopers', masons', tailors' and seamstresses', which in the opinion of the Collector of Customs are intended for use in any of the foregoing branches of industry. Provided always that the above-mentioned implements and tools are imported in packages not containing other articles.

Manures, sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases of or preventive of insect attacks on plants.

Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.

Packages or coverings in which any articles are contained, being the usual or proper packages or coverings.

Plants, seeds and bulbs for cultivation or propagation.

Produce of the Colony re-imported into the Colony within one year from the date of exportation, and so proved to the satisfaction of the Collector of Customs.

Rubber, raw.

Shells, earth and stones in the rough.

Ships, boats and launches.

Specimens illustrative of natural history.

Vaccine lymph, medical serum and radium.

Vegetables, fresh.

Wine for public worship, on the signed declaration of the head of the denomination for which it is intended.

## EXPORT DUTIES.

Asphalt or pitch in a crude state ..... ton 0 5 0

" " liquid in a crude state ..... 240 gals. 0 5 0

" " boiled ..... 100 0 5 0

And so on in proportion for any greater or less quantity.

The words "Produce of this Colony" whenever they occur in the Customs Ordinance, and in every other Ordinance in force in this Colony relating to the Customs or otherwise, shall include asphalt and pitch.

## WEST AFRICAN COLONIES

## SIERRA LEONE

MONEY, WEIGHTS AND MEASURES. Same as Great Britain.

Articles. £ s. d.

Ale, beer and porter in barrels ..... per Imperial gallon 0 1 0

Cartridges, rifle, ball ..... per 100 0 5 0

" (ball, for revolvers or for other pistols) ..... 0 3 1

Tobacco:

Manufactured, except cigars and cigarettes ..... per lb. 0 5 0

Unmanufactured ..... 0 1 4

Cigars ..... per 100 or fractional part thereof 0 5 0

Cigarettes ..... 0 1 4

Provided always that any cigarettes which the Comptroller of Customs may consider to be of an unusual size shall be liable to be taxed at the rate of 5s. per lb.

Foodstuffs (with the exception of dutiable articles specified and of bread, flour and edible provisions kept or preserved on ice, except such as are imported for sale) ..... 15% ad val.

Gunpowder ..... per lb. 0 0 6

All other explosives ..... 10% ad val.

Guns, trade flintlock ..... each 0 3 1

" percussion ..... 12 6

" rifle muzzle-loader ..... 1 5 0

" breech-loading, single or double barreled ..... 1 5 0

" breech-loading rifle ..... 0 10 0

Lumber ..... per 1,000 ft. 0 10 0

Oil, kerosene, rock, Burnah, Mangoon, oil made from petroleum, coal, schist, shale, peat or other bituminous substance, or from any of the products of petroleum or of any of the above-mentioned oils ..... per oil wine gallon 0 0 6

If giving off an inflammable vapour at a temperature below 95° Fahr. prohibited.

Turpentine and oils of every description, other than oils for edible or perfumery purposes ..... per oil wine gallon 0 0 7 1/2

Revolvers and other pistols ..... each 12 6

Salt ..... per ton 10 0 0

Spirits and strong waters the strength of which can be ascertained by Traill's alcoholometer ..... per 100 0 0 0

1. When of the strength of 50% of pure alcohol by such alcoholometer ..... per Imp. gall. 1 0 0

2. With a surtax of 25% on the amount of duty leviable at the rate given.

3. Notwithstanding anything in the "Petroleum Ordinance, 1906" (No. 1 of 1906), hereinafter called the Principal Ordinance contained, it shall be lawful for the Governor in Council, subject as hereinafter provided, to authorise the importation and keeping of petroleum which gives off an inflammable vapour at a temperature of below 95° Fahr. Any person desiring to import or keep petroleum, the importation or keeping whereof is prohibited by the Principal Ordinance, shall apply in writing to the Collector of Customs for a permit to import or keep such prohibited petroleum, and shall in such application describe the quality and quantity of petroleum for which such permit is required, the purposes for which and the places in which it is intended that it should be used. No permit under the provisions of this ordinance shall be granted to import or keep petroleum for the purpose of being used as an illuminant.

Articles. £ s. d.

And for every degree or part of a degree (Traill's) in excess of a strength of 50% by such alcoholometer, an additional duty of ..... per Imp. gall. 0 0 6

And for every degree below a strength of 50% by such alcoholometer a reduction of duty of ..... per Imp. gall. 0 0 6

Provided always that the duty levied shall in no case be less than ..... per Imp. gall. 0 17 4

2. Spirits (other than *bona fide* drugs and medicines containing spirits when admitted as drugs or medicines by the Collector of Customs), being sweetened or mixed so that their degree of strength cannot be ascertained by such alcoholometer ..... per Imperial gallon 1 0 0

3. Spirits or strong waters, such as naphtha in its crude state, methylated spirits and perfumed waters which are totally unfit for use as a potable spirit, and also *bona fide* drugs and medicines containing spirits when admitted as drugs or medicines by the Collector of Customs ..... 15% ad val.

4. Spirits, unmanufactured ..... per Imperial gallon 1 0 0

Molasses ..... 12% ad val.

Sugar ..... per cwt. 0 1 0

Sword blades ..... each 0 6 0

Tobacco, unmanufactured ..... per lb. 0 1 0

" manufactured ..... 0 3 0

Wine—Still

Of a strength not exceeding 20° proof spirit ..... per gallon 0 2 3

" " exceeding 20° but not exceeding 30° proof spirit ..... 0 3 3

" " exceeding 30° but not exceeding 42° proof spirit ..... 0 4 3

Sparkling wines ..... 0 1 0

Together with a sum of 3d. per degree or part of a degree above 30° per cent. of proof spirit.

All other goods ..... 15% ad val.

EXEMPTIONS.—The following are duty free:—Agricultural and gardening implements and tools; all articles which in the opinion of the Collector of Customs are commercial samples; all articles imported into the Colony and required solely for the use of boys' schools, recognised by the Colonial Government; arms and accoutrements, equipment or uniforms, the property of officers of the Sierra Leone Battalion of the West African Frontier force, or of other officers of the Colonial Civil Service imported by such officers for their use on duty as required by the regulations of their respective services. The professional robes of all officers of the Colonial Service, being barrister-at-law or advocates, and of all officers of the Colonial Police, being barrister-at-law or advocates, imported by natives of the Colony or Protectorate on their return by land from other parts of West Africa to the extent of 10s. duty; articles to the value of £5, other than guns, ammunition, spirits and other alcoholic liquors, imported from the Gambia Colony by medical officers attached to

• With a surtax of 25% on the amount of duty leviable at the rate given.



caution and such certificate is countersigned by the officer commanding the troops that the same are imported solely for the use of any such vessel or cautions and that they or any of them will not be used for any other purpose than that for which they are so imported under regulations prescribed; arms, accoutrements and uniform, the property of officers of His Majesty's army or navy, imported by such officers for their use on duty as such officers and become liable to the same regulations as articles of every description imported for the sole use of any crew or officer or any of the crew of any of the ships of His Majesty's squadron on the coast of Africa, upon proof of the same being so imported under regulations prescribed; articles of every description imported for the sole use of any such vessel, officer or crew, under regulations prescribed: West African produce.

|                    |                |   |    |   |
|--------------------|----------------|---|----|---|
| Palm kernels ..... | ton of 20 cwt. | 2 | 5  | 0 |
| " oil .....        | "    "         | 4 | 3  | 4 |
| Kola nuts .....    | cwt.           | 0 | 4  | 8 |
| Gum copal .....    | lb.            | 0 | 11 | 3 |

(Ordinance No. 10, of 1908.)

### IMPORTATION AND EXPORTATION.

### IMPORTATION AND EXPORTATION.

3. It shall not be lawful to introduce into the Colony or Protectorate by land any firearms, ammunition, or gunpowder from neighbouring countries to which His Majesty has no jurisdiction, but the Governor may on special request grant licences for the introduction by land of specified firearms, ammunition, or gunpowder.

(b) To travellers provided with a declaration of their Government stating that the firearms, ammunition, or gunpowder are destined exclusively for their personal defence.

4. Any person contravening the provisions of either of the two preceding sections shall on summary conviction before a Magistrate (who may order the firearms, ammunition, or gunpowder to be forfeited to His Majesty) be liable to a penalty not exceeding £100 or to imprisonment with or without hard labour for any period not exceeding twelve months.

It shall be lawful for the Governor by proclamation to prohibit the exportation of all or any of the following articles:— Arms, ammunition, military and naval stores, and any article which the Governor shall judge capable of being converted into, or made useful in increasing the quantity of arms, ammunition, or military or naval stores, to any country or place therein named whenever the Governor shall judge such prohibition to be expedient in order to prevent such arms, ammunition, military or naval stores being used against His Majesty's subjects or forces, or against any forces engaged or which may be engaged in military or naval operations in connection with His Majesty's forces.

6. If any person shall export or attempt to export any of the articles mentioned in the last preceding section in contravention of such proclamation, such article or articles shall be forfeited to His Majesty, and the person so acting shall be guilty of an offence and be liable upon conviction before a Magistrate to a penalty not exceeding £100 or to imprisonment with or without hard labour for a period not exceeding twelve months.

The importation, sale or manufacture of white or yellow phosphorus matches from Jan. 1, 1911.

\* The export duty on palm kernels is inclusive of the duty of £2 per ton, which is levied on the exportation of palm kernels from the West African Colonies to any destination other than a port in the British Empire for crushing within the Empire.

MONEY, WEIGHTS AND MEASURES.—same as Great Britain

ORDINANCE NO. 7 OF 1915; AS AMENDED BY ORDINANCE NO. 15 OF 1918.

### 1. TABLE OF DUTIES.

|     |   | U.S. \$      |
|-----|---|--------------|
| 1.  | Alc, beer and porter of all kinds, cider and perry.....       | 0 1          |
| 2.  | Beef and pork (wet - salted).....                             | 25 lbs.* 0 0 |
| 3.  | Butter, lard, tallow, or ship's.....                          | 0 0          |
| 4.  | Candles.....  | 25 lb.* 0 0  |
| 5.  | Cartridges:   |              |
| (a) | Filled, for rifles and guns.....                              | 1000 0 5     |
| (b) | Filled, for revolvers and pistols.....                        | 1000 0 2     |
| 6.  | Cement (Portland or Roman) and lime (hydraulic or water)..... | cwt.* 0 0    |
| 7.  | Coffee (not of West African production).....                  | lb. 0 0      |
| 8.  | Firearms and parts therefor.....                              | cwt. 0 8     |
| (a) | Rifles and guns, other than flint-lock.....                   | 1 0          |
| (b) | Revolvers and pistols, other than flint-lock.....             | 10 10        |
| (c) | Flint-lock guns and pistols.....                              | 0 5          |
| 9.  | Flour, bran or bags.....                                      | 38 lb.* 0 0  |
| 10. | Gunpowder.....  | lb. 0 0      |
| 11. | Kerosene and all other lamp oil.....                          | gall. 0 0    |

\* Here read "or part thereof."

|  |                              |   |   |   |
|--|------------------------------|---|---|---|
| 13. Lead in any form .....   | lb.                          | 5   | 0   | 0 |
| 14. Matches .....  | per gross of boxes for every | more than 80 matches                                | 0   | 1 |
|  |                              | And in addition, . . . per gross of boxes for every | additional 40 matches or part thereof per box | 0 |
| 15. Percussion caps. ....  | 100 <sup>6</sup>             | 0   | 1   | 0 |
| 15A. Provisions. ....  | ad val.                      | 12 1/2  | 0   | 0 |
| 16. Rice .....   | cwt.                         | 0   | 1   | 0 |
| 17. Salt, culinary or other .....  | cwt.                         | 0   | 1   | 0 |
| 18. Soap, other than toilet soap .....   | c                            | 0   | 1   | 6 |
| 19. (a) Brandy, whisky, gin, rum, liquours and miscellaneous spirits or strong waters, not being sweetened or mixed with any acid so that their alcoholic strength cannot be ascertained by Triall's alcoholometer, the strength of 50 degrees per cent. of pure alcohol as such alcoholometer. .... | imp. gall. <sup>2</sup>      | 0   | 3   | 0 |
| (b) And if of greater strength, for each degree or part of a degree over 50 degrees per cent. by such alcoholometer an additional duty .....   | imp. gall. <sup>2</sup>      | 0   | 9   | 0 |
| (c) And if of less strength, for every degree below a strength of 50 degrees per cent. by such alcoholometer a reduction of duty .....   | imp. gall. <sup>2</sup>      | 0   | 0   | 0 |
| Provided always that the duty shall in no case be less than 8s. 6d. per imperial gallon <sup>3</sup>   |                              |   |   |   |

\* Here read "or part thereof."

of the articles mentioned for purposes of trade; equipment, stores, wines and spirits imported by the Inspector General of the West African Frontier Force and his staff officers for their private use when on inspection duty within the Colony or its dependencies; equipment, provisions and spirits imported by boundary commissioners, military commissioners and their assistants, and by persons appointed for service generally in the Colony of West Africa and whose duties require them to travel between the various British West African possessions, for their private use when on duty within the Colony or its dependencies; tools, instruments, appliances imported with the following limitations: (a) for the purpose of mining; (b) for the purpose of fish (fresh) provisions conveyed in ships, refrigerators and machines otherwise preserved; fruit (fresh), not preserved; (c) for the purpose of admitted free of duty, including firearms and ammunition imported with the sanction of the Governor by any rifle club recognised by the Governor, provided that the rules governing the management of such clubs and societies have been approved by the Governor; (d) for the purpose of scientific purposes and research; (e) surveying land; (f) imported by surgeons, dentists and dentists for use in the practice of their professions; (g) for the purpose of engineering, riding, down pipes, machinery for the following purposes: (a) agricultural; (b) electrical; (c) manufacturing; (d) marine; (e) mining and gold dredging; (f) pumping and lifting any natural water; (g) for use in connection with the production of any natural product of the Colony with such product; manures; meat (fresh), not preserved in any form.

[illegible][illegible]

2000

|   |                                |    |   |    |
|---|--------------------------------|----|---|----|
| Motor cycles, including side cars when imported   | each                           | 1  | 0 | 0  |
| Oils, cooking and edible, in bulk, in packages of not less than one gallon  | per gall.                      | 0  | 0 | 6  |
| Paint and turps and other oils not being edible, except kerosene or petroleum   | per gall.                      | 0  | 0 | 4  |
| Kerosene or petroleum   | per cwt.                       | 10 | 5 | 0  |
| Perfumery   | per cwt.                       | 0  | 0 | 6  |
| Rice  | per cwt.                       | 0  | 5 | 0  |
| Salt, other than table salt   | per ton                        |    |   |    |
| Spirits, other than perfumes, non-potable spirits and drugs and medicines containing spirits:   |                                |    |   |    |
| Of or under standard strength   | per Imp. gall. or part thereof | 0  | 5 | 6  |
| Of strength greater than standard strength:   |                                |    |   |    |
| For each degree or part of a degree above standard strength an additional   | per Imp. gall. or part thereof | 0  | 0 | 12 |
| [Provided that in the case of spirits other than brandy or whiskey under standard strength an abatement shall be allowed at the rate of 14, for every degree of strength below 50 deg. down to a minimum of 26 deg. after which no further abatement shall be allowed.] |                                |    |   |    |
| All other kinds of spirits sweetened or mixed with other substance, so that the degree of strength cannot be ascertained by Traill's alcoholometer.   | per Imp. gall. or part thereof | 0  | 5 | 6  |

\* It is provided that the amount of alcohol in spirits shall be ascertained by Trailes' alcoholometer and method of computation. Spirits of standard strength shall mean spirits so ascertained to contain 50 degrees of alcohol and no more.



## IMPORT DUTIES—continued.

|  | per lb.                        | £  | s. | d.      |
|--|--------------------------------|----|----|---------|
| Sugar .....  |                                | 0  | 0  | 1       |
| Tobacco:   |                                |    |    |         |
| Manufactured .....   | "                              | 0  | 2  | 3       |
| Unmanufactured .....   | "                              | 0  | 0  | 6       |
| Pipes and cigarettes .....   | "                              | 0  | 3  | 0       |
| Wines, claret and white wines in bulk, in packages of not less than 20 Imperial gallons ... per Imp. gall. or part thereof |                                | 0  | 1  | 0       |
| Still wines in bottles or other packages less than 20 Imperial gallons .....   | per Imp. gall. or part thereof | 0  | 2  | 0       |
| Sparkling wines in bottles .....   | "                              | 0  | 3  | 0       |
| All other goods not specified in Schedule B .....  |                                | 7½ | %  | ad val. |

## EXPORT DUTY.

There is further charge and paid an export duty at the rate of six shillings and sixpence per ton of 2,240 lbs. net weight, on goods exported from the Colony or Protectorate, except ground nuts imported from places beyond the seas and exported.

**DRAWBACK.**—A drawback shall be allowed upon all wines, brandies, spirits, other than sweetened spirits, tobacco, guns or gunpowder exported from the Colony on which duties shall have been either paid, or bond been given for the payment of the same, to the full amount of the duty which has been paid or secured upon the article exported, payable by the Colonial Treasurer after the expiration of six calendar months from the date of the exportation of the goods upon which it is claimed, subject to the provisions contained in the "Customs Tariff Ordinance, 1895."

## TABLE OF EXEMPTIONS

Agricultural and gardening implements and appliances.

Arms, accoutrements, equipments and uniforms, the property of Officers of His Majesty's Imperial Forces or Civil Service or of any Colonial Force, imported by such Officers for their personal use as required by the Regulations of their respective Services.

Books: Printed or manuscript, newspapers, maps, charts, plans and printed matter (not being account books or stationery) and printed music.

Buoys, chains and sinkers for mooring vessels.

Coal, coke and patent fuel being composed of coal.

Coin, current in the Colony.

Colonial Government, articles of every description imported for the use of, Consuls and Consulates, Official goods imported exclusively for the use of.

Drawings, paintings, engravings and photographs.

Educational apparatus and appliances, imported by the Manager of a School and certified by him as being solely intended for the use of such School for educational purposes.

Filters, and parts thereof.

Fish, fresh, not preserved in any way.

Fresh provisions on ice or in refrigerating chambers.

Fruit, fresh, not preserved in any way.

His Majesty's Imperial Forces or His Majesty's Ships, all goods officially imported for the use of.

Ice, ice-chests and refrigerators.

Lighters: other than wooden, steam and other launches with their necessary fittings and tackle, if imported at the same time.

Live stock.

Machinery for the following purposes:

(a) Agricultural.

(b) Generation and use of electrical current.

(c) Industrial.

(d) Manufacturing.

(e) Marine.

(f) For use in connection with the preparation of any natural product of West Africa.

and spare parts imported at the same time.

Manures.

Meat, fresh, not preserved in any way.

Mosquito nets and netting and mosquito proof gauze.

Outer packages in which goods are ordinarily imported.

Passengers' baggage including wearing apparel and personal effects, such as luggage, except in his discretion considers to be reasonably included for the importer's personal use; provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.

Patterns, samples, advertisements, bond-free imported as such, on an undertaking being given that none of the articles so imported shall be sold in the Colony.

Poultry and game, fresh, not preserved in any way.

Produce, bond-free, of West Africa, including goods manufactured in West Africa entirely of any natural product of West Africa, except rice, kola-nuts, salt and starch.

Quinine.

Refrigerating and cold storage plant and machinery.

Scientific and surgical instruments and apparatus.

Seeds and plants for agricultural or horticultural purposes.

Sewing machines.

Specimens illustrative of Natural History, Mineralogy, Botany &c.

Telegraph materials: All telegraph materials imported for the use of the African Direct Telegraph Company.

Tombstones, memorial tablets and windows, together with their necessary accessories.

Vegetables, fresh, not preserved in any way.

Wire and iron fencing, railings and standards.

## SCHEDULE.

United States of America, Mexico, Cuba.

## PROHIBITIONS.

By "Customs (Munitions of War) Ordinance, 1903" (No. 2 of 1903), assented to 19th February, 1903, the Governor may, by Proclamation, prohibit the importation or exportation of "munitions of war" and prohibited goods.

The importation, sale or manufacture of white or yellow phosphorus matches.

## "Sale of Firearms and Gunpowder Ordinance, 1912."

This Ordinance empowers the Superintendent of Police or any Travelling Commissioner to issue a permit, in prescribed form, to purchase or otherwise obtain firearms or gunpowder to any person applying for the same.

No person may purchase or otherwise obtain firearms, ammunition or gunpowder in Gambia without having previously obtained the requisite permit, nor may any person sell or transfer such firearms &c. to any person, other than a licensee or permit holder.

An Ordinance to make provision for giving effect to a Convention signed March 5, 1902, in relation to Sugar.

(No. 5.—Passed and assented to on May 11, 1909.)

Whereas, His Majesty the King and divers foreign powers have entered into a Convention signed March 5, 1902, in relation to sugar; and it is expedient to give effect to that Convention in this Colony and in the Protectorate.

Be it enacted by the Governor of the Colony of the Gambia, with the advice and consent of the Legislative Council thereof, as follows, viz.:

1. All sugar imported or brought into the Colony or Protectorate from any place outside the same shall be accompanied by such evidence of origin as hereinafter required; and all such sugar imported or brought into the Colony or Protectorate not accompanied by such evidence shall be deemed to be so imported or brought in contrary to a restriction contained in Section 41 of the Customs Ordinance, 1882, and, subject as hereinafter provided, shall be dealt with accordingly, as if the same were goods enumerated and described in the table to the said Section.

2. All sugar shall be accompanied by a Certificate of Origin indicating (a) the kind and quantity of the sugar; (b) the kind, number, and marks of the packages; (c) the country of production, of origin, or of manufacture, and the country of destination of the goods, and (d) the mode of carriage by land or water.

3. The Certificate must be signed, and issued, by the fiscal authority having jurisdiction in the country of production, of despatch, or of transformation, such fiscal authority being duly empowered for that purpose by the Government of the State.

4. When the country of origin of any sugar the subject of a Certificate is a State not party to the Convention of the 5th of March, 1902, the Certificate must, in addition to the particulars required above, state if the goods are derived from a factory which works sugar caneing from one of the countries mentioned in the schedule hereto or added thereto as hereinafter provided or any particular description of sugar therein specified in respect of any such country, and if so the name of such country; and any such Certificate must, as a guarantee of due signature and issue, be visé by the proper British Consul or Vice-Consul.

5. No Certificate is to be deemed valid after the expiry of twelve calendar months from the date of its issue, or such less time (if any) as may be mentioned in the Certificate by the fiscal authority issuing the same.

6. Inasmuch as it is possible that sugar may occasionally reach the Colony before the arrival of the Certificates of Origin relating to the same, and it would be inconvenient and expensive to importers if such sugar were not delivered from Customs charge until the arrival of the Certificates, it shall be competent for the Collector of Customs to authorise the delivery of such sugar, on the security of a deposit of such amount, or of a bond in such penalty as he may think fit, for the due production of the necessary Certificate within a prescribed period, provided that he sees no reason for suspecting that the sugar emanates from a country in respect of which such sugar is mentioned in the schedule hereto, and is intended to be imported into a country a party to the Convention of the 5th of March, 1902.

7. When the Governor shall be informed through one of His Majesty's principal Secretaries of State that any direct or indirect bounty is granted in any foreign country on the production or export of sugars, the Governor may, by Order-in-Council, add the name of such country, and the description of sugar in respect of which such bounty is granted, to the schedule hereto, and may when so informed that any bounty has ceased to be granted by any country delete therefrom the name of such country or description of such sugar in respect of which such bounty has ceased to be granted.

8. Nothing in this Ordinance shall apply to molasses, glucose, or sugar-sweetened products.

9. The Collector of Customs shall be the fiscal authority for the purpose of signing and issuing Certificates of Origin of sugar exported from the Colony or Protectorate.

10. The Sugar Convention Ordinance, 1904, is hereby repealed.

11. This Ordinance may be cited for all purposes as "The Sugar Convention Ordinance, 1909."

## SCHEDULE.

|                              | All sugars.            |
|------------------------------|------------------------|
| Spain .....                  | "                      |
| Roumania .....               | "                      |
| The Argentine Republic ..... | "                      |
| Chile .....                  | "                      |
| Costa Rica .....             | "                      |
| Brazil .....                 | "                      |
| Mexico .....                 | "                      |
| Nicaragua .....              | "                      |
| Japan .....                  | Refined candied sugar. |



TARIFF.]

## THE NIGER TERRITORIES

SOUTHERN AND NORTHERN NIGERIA AND EGBA TERRITORIES

## SOUTHERN NIGERIA

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

CUSTOMS TARIFF ORDINANCE, 1916.

(In operation on July 3, 1916.)

## SCHEDULE I.

## DUTIES OF CUSTOMS.

|  | £              | s. | d.   |
|--|----------------|----|------|
| Trade spirits.....   | prohibited.    |    |      |
| Brandy, whisky, rum and gin, other than trade spirits, at a strength of 50 degrees as ascertained by Traill's hydrometer   | Imp. gall.     | 0  | 15 0 |
|  | per gall.      | 1  | 0 0  |
| Liquours.....  |                | 1  | 1 0  |
| Perfumed or medicated spirits.....   |                | 1  | 1 0  |
| Tobacco:   |                |    |      |
| Cigars.....  | 50             | 2  | 0    |
| Cigarettes.....  | 100            | 0  | 1 3  |
| Manufactured, or snuff.....  | lb.            | 0  | 1 6  |
| Unmanufactured.....  | 0              | 1  | 3    |
| Alc. beer, elder, perry or porter containing not more than 10% of alcohol.....   | Imp. gall.     | 0  | 6    |
| Any such liquor containing more than 10% of alcohol shall be charged duty as spirits.  |                |    |      |
| Beads, other than real coral.....  | lb. gross      | 0  | 2    |
| Unmanufactured.....  | oz.            | 0  | 4    |
| Gunpowder.....   | lb.            | 0  | 1 0  |
| Firearms:  |                |    |      |
| Flint-lock guns and pistols.....   | each           | 0  | 12 6 |
| Other than flint-lock guns.....  |                | 0  | 10 0 |
| Fireworks which, in the opinion of the Comptroller, are manufactured with a view to produce a pyrotechnic effect.....  | lb. gross      | 0  | 1 0  |
| Kerosene and all other lamp oils and fuel oils not otherwise specified.....  | Imp. gall.     | 0  | 0 3  |
| 100 lbs.....   | 0              | 10 | 0    |
| Rola nuts.....   | lb.            | 0  | 2    |
| Lead in any form.....  |                |    |      |
| Matches, each box containing not more than 80 matches  | gross of boxes | 0  | 2 0  |
| And in addition for every additional 40 matches or part thereof per box.....   | gross of boxes | 0  | 1 0  |
| Salt.....  | cwt.           | 0  | 1 0  |
| Iron—dressed spig (iron).....  | each           | 0  | 1 0  |
| Wines containing not more than 20% of alcohol:   |                |    |      |
| (a) Still wines, including vermouth and ginger wine.....   | gall.          | 0  | 6 0  |
| (b) Sparkling.....   |                |    | 7 6  |
| Any such liquor containing more than 20% of alcohol shall be charged duty as spirits.  |                |    |      |
| Thread and yarn of all kinds.....  | ad rat.        |    | 12 ½ |
| Soup.....  | cwt.           | 0  | 0 6  |
| Umbrellas.....   | each           | 0  | 0 8  |
| Cartridges, loaded:  |                |    |      |
| (a) For rifles or shot guns.....   | 100            | 0  | 5 0  |
| (b) For pistols or revolvers.....  |                | 0  | 2 6  |
| Grey buff.....   | lb. gross      | 0  | 0 1  |
| Cotton goods not elsewhere included, woolen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery), and wearing apparel pay an <i>ad valorem</i> duty of 10% on the value of the goods ascertained as prescribed by Customs Ordinance, 1905.   |                |    |      |
| Swords and bayonets.....   | each           | 1  | 0 0  |
| Petrol and other refined motor spirits.....  | Imp. gall.     | 0  | 8    |
| Enameware, brassware, beads and beading, brushes, filters of all kinds, forks and spoons, gloves, knife cleaners, lamps of all kinds, paper (wall), pewter goods, trimmings (woven).....   | ad rat.        |    | 10 % |
| With an additional charge of 25% on the amount of duty leviable at the rate given.   |                |    |      |
| In case goods dutiable by gross weight are packed together with other goods or with goods of different kinds dutiable by weight, the net weight of such goods shall be increased by 20% for the purpose of assessing the amount of duty leviable on the gross weight, at the discretion of the Provincial Collector or other proper customs officer. |                |    |      |

## SCHEDULE II.

## EXEMPTIONS.

- All goods certified to be the property of the French Government imported in transit to territories beyond Nigeria by way of the Nigerian railway.
- All goods officially imported for the use of His Majesty's Troops or Navy.
- All goods imported in special circumstances for objects of a general public character, or an enterprise deemed to be beneficial to Nigeria, with the approval of the Governor in Council.
- All goods imported by the Inspector-General of the West African Frontier Force and his Staff Officers for their private use when on tours of inspection.
- All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their assistants for their private use while executing their duties.
- All goods imported for the service of any public department of Nigeria.
- All goods in transit under the Niger Transit Order in Council, 1903, and by inland navigation to Dahomey.
- All goods not specified as dutiable.
- Arms, accoutrements, equipments and uniforms the property of officers of His Majesty's Army, Navy, or Civil Service, imported by such officers for their personal use on duty as required by the regulations of the service.
- Clothing imported immediately before embarkation which the Collector is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
- Mineral oils and non-potable spirits other than petrol, and refined motor spirits imported solely for fuel for commercial purposes.
- Net cord.

13. Packages in which goods are ordinarily imported unless duty is charged on gross weight.

14. Passengers' baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.

15. Patterns, samples and advertisements passed as such by the Comptroller of Customs, and 16. Stores sent by a Foreign Government for the official use of Consular Officers of that government in Nigeria, provided that equally favourable treatment is accorded by that government to British Consular Officers.

## SCHEDULE III.

## GOODS PROHIBITED.

Coin, viz: false money or counterfeit sterling; coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; all coins known as Maria Theresa dollars of whatever weight and fineness; cowries (except by land from Northern Nigeria in conformity with the "Importation of Cowries Ordinance"); indecent or obscene prints, paintings, books, cards, lithographs or other engravings, or any other indecent or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs or any other part thereof or other animals which the Governor may by Order in Council prohibit in order to prevent the introduction of any contagious disease; provisions, meat and vegetables unfit for human food; these, if imported, shall be destroyed or otherwise disposed of as the Governor may direct; arms of precision, fire-arms, guns, ammunition, cartridges filled or unfilled, percussion caps, and powder, except in conformity with "The Firearms Proclamation, 1902"; explosives, except in conformity with the "Explosives Ordinance"; brass rods and manilla, except in conformity with "The Native Currency Proclamation, 1902"; folded woven goods, unless folded and marked in compliance with "The Woven Goods Ordinance," or any amendment thereof; spirits, Folded Woven Goods Ordinance, or any amendment thereof; spirits, except in conformity with the Spirit Licence and the Trade Spirits (Regulation of Receipts) Ordinances; petroleum, except in conformity with the "Petroleum Ordinance"; uniforms, except in conformity with the "Uniforms Ordinance"; matches made with white phosphorus; gold coin current in the United Kingdom, provided that any person arriving in Nigeria having in his possession any such coin shall, at his arrival, declare and deliver the same to the Collector of Customs, be entitled to receive current silver coin in exchange at the rate of twenty shillings to the £ sterling; raw cocoa.

## II.—PROCLAMATION No. 6, of 21ST FEBRUARY, 1901, PROHIBITING THE IMPORTATION AND SALE OF SPIRITUOUS LIQUORS IN THE INLAND REGIONS OF THE SOUTHERN NIGERIA PROTECTORATE.

This Proclamation, which came into operation on the 1st April, 1901, prohibits the importation and sale of spirituous liquors (1) in the inland regions (2) of the Protectorate, except as provided in the following Sections V., VI. and VII. thereof:

V.—Government officials, civil and military, missionaries, traders, travellers and other persons, not being natives, may import reasonable quantities of spirituous liquors into the inland regions for consumption by themselves and their agents, companions and subordinates (not being natives), on making the declaration thereof at a liquor declaration port (3) before the Customs officer (4), and obtaining a certificate of approval in the form "A."

VI.—Every importer shall produce such declaration and certificate for examination by a Customs officer, when so required, from time to time.

VII.—Any person authorised under a permit from the Secretary to the Government of Northern Nigeria to import into the said Protectorate sale wine and spirituous liquors for his own use or for the purpose of sale under licence to persons other than natives, on producing the said permit and, where the permit authorizes the importation for the purpose of sale and, under licence, the licence of the High Commissioner of Northern Nigeria, may import wines and spirituous liquors (except liquors known as "trade liquor") into inland regions for transit to Northern Nigeria.

## RESTRICTION OF THE IMPORTATION OF SPIRITS.

Southern Nigeria Spirit Licence Amendment Proclamation which came into operation on 1st January 1908. This Proclamation provides that no person, other than the holder of a general or wholesale licence granted under the "Spirit Licence Proclamation of 1901," shall import spirits into the Protectorate of Southern Nigeria.

## FURTHER PROHIBITIONS.

The "Uniforms Proclamation, 1903" (No. 16 of 1903), prohibits the importation into the Protectorate of Southern Nigeria of uniforms for sale in the Protectorate or to or for use therein by any persons, other than persons who belong to H.M. Military or Naval Forces, or to the Marine or Military Forces or Police or Civil Service of the Protectorate.

(1) "Spirituous liquors" include rum, brandy, gin, whisky, tointne, liqueurs and all other distilled liquors.

(2) "Inland regions" means all places in the Protectorate north of the junction of the River Niger and the River Anambra, which was formerly under the jurisdiction of the Royal Niger Company, Chartered and Limited.

(3) "Liquor Declaration Port" means any Customs Station or Port of Entry.

(4) "Customs Officer" means a Commissioner or the Senior Customs Officer in charge of any Customs Station.

The above prohibitions shall, as regards all parts of such uniforms except breeches, come into operation from the date of the publication of this proclamation in the "Gazette," and shall, as regards breeches, come into operation from the 1st day of January, 1905.

Proclamation No. 2 of 13th February, 1905.—The exportation of cotton seed from the Protectorate of Southern Nigeria is prohibited as from the 1st March, 1905.

Government notice of Oct. 13, 1908.—Notice is hereby given to the public that the importation, sale and delivery of every kind of firearm, ammunition and powder to natives, will be suspended from the 15th day of February, 1909.

Under an Order, No. 27, of 24th July, 1913, the importation of the following articles is prohibited:—

"Skins of seals taken in contravention of the Order of His Majesty in Council entitled 'The Seal Fisheries (Crown Colonies and Protectorates) Order in Council, 1913.'"

## NORTHERN NIGERIA

### THE CUSTOMS TARIFF ORDINANCE, 1916. (in operation on July 3, 1916.)

1. This Ordinance may be cited as The Customs Tariff Ordinance, 1916.
2. There shall be raised, levied, collected and paid into His Majesty, his heirs or successors for the use of the Government of Northern Nigeria, upon goods imported into Northern Nigeria, or taken out of bond, for consumption in the Protectorate, the several duties of Customs as the same are respectively inserted, described and set forth in the First Schedule to this Proclamation.
3. The goods enumerated and described in the Second Schedule may be imported or taken out of bond free of the duties of Customs aforesaid.
4. The importation and bonding of the goods enumerated and described in the Third Schedule are prohibited save as thereby excepted, and if any goods so enumerated and described shall be imported contrary to the prohibitions and restrictions contained therein, such goods shall be forfeited and shall be disposed of as the Governor may direct.
5. In the case of goods which have been imported into the Protectorate and upon which the duties of Customs herein set forth have been paid, and which have been exported for repairs or alterations and upon which no drawback has been paid, and which are re-imported within six months from the time of exporting, duty on re-importation shall be payable only on the cost of such repairs or alterations and of the transport of such goods from the Protectorate to the country where the repairs or alterations have been made, subject to proof being given to the satisfaction of the proper Officer of Customs that such goods are the same as were previously imported and upon which the full duty was then paid.
6. It shall be lawful for the Governor by Government notice to make any addition to or to vary or revoke the whole or any part of the Schedules herein.

### SCHEDULE I.

#### DUTIES OF CUSTOMS.

|  | £              | s. | d.   |
|--|----------------|----|------|
| Trade spirits.....   | Prohibited     |    |      |
| Brandy, whisky, rum and gin, other than trade spirits, at a strength of 50 degrees as ascertained by Traill's hydrometer.....  | Imp. gall.     | 0  | 15 0 |
| Liquors.....   | per gall.      | 1  | 0 0  |
| Perfumed or medicated spirits.....   | per gall.      | 1  | 10 0 |
| Tobacco:   |                |    |      |
| Cigars.....  | 20             | 0  | 2 0  |
| Cigarettes.....  | 100            | 0  | 2 0  |
| Manufactured, or snuff.....  | per lb.        | 0  | 1 6  |
| Unmanufactured.....  | 0              | 1  | 3    |
| Ale, beer, cider, perry or porter containing not more than 10 % of alcohol.....  | Imp. gall.     | 0  | 0 6  |
| Bone, except the real coral.....   | lb.            | 0  | 0 2  |
| Coral (real).....  | 0              | 0  | 1    |
| Gunpowder.....   | lb.            | 0  | 1 0  |
| Firearms:  |                |    |      |
| Flint-lock guns and pistols.....   | each           | 12 | 6    |
| Other than flint-lock guns.....  | 0              | 10 | 0    |
| Fireworks which in the opinion of the Comptroller, are manufactured with a view to produce a pyrotechnic effect.....   | lb. gross      | 0  | 1 0  |
| Kerosene and all other lamp oils and fuel oils not otherwise specified.....  | Imp. gall.     | 0  | 0 3  |
| Bala mists.....  | 100 lb.        | 0  | 10 0 |
| It is in any form.....   | lb.            | 0  | 0 2  |
| Matches each box containing not more than 50 matches.....  | gross of boxes | 0  | 2 0  |
| And is in addition for every additional 41 matches or part thereof per box.....  | gross of boxes | 0  | 1 0  |
| Salt.....  | cwt.           | 0  | 1 0  |
| Ironed-up glass traps.....   | each           | 0  | 1 0  |
| Wines containing not more than 20 % of alcohol:  |                |    |      |
| (a) Still wines, including vermouth and ginger wine.....   | gall.          | 0  | 6 0  |
| (b) Sparkling.....   | 0              | 7  | 6    |
| Any such liquor containing more than 10 % of alcohol shall be charged duty as spirits.   |                |    |      |
| Thread and yards of all kinds.....   | yd. val.       | 12 | 4    |
| Soap.....  | cwt.           | 0  | 3 0  |
| Umbrellas.....   | each           | 0  | 0 8  |
| Cartridges, loaded:  |                |    |      |
| (a) For rifles and shot guns.....  | 100            | 0  | 5 0  |
| (b) For pistols and revolvers.....   | 0              | 2  | 6    |
| Grey baft.....   | lb. gross      | 0  | 0 1  |
| Cotton goods not elsewhere included, woollen goods, silk goods, linen goods, earthenware, furniture, hardware (including cutlery), and wearing apparel, an <i>ad valorem</i> duty of 10% on the value of the goods at the port from which the same shall have been imported. |                |    |      |
| Swords and bayonets.....   | each           | 1  | 0 0  |
| Petrol and other refined motor spirits.....  | Imp. gall.     | 0  | 6 8  |
| Earthenware, brassware, beads and beading, brooms, filters of all kinds, forks and spoons, glass and glass lamps of all kinds, paper (wall), pewter goods, trimmings (woven).....  | ad val.        | 10 | 4    |

With an additional charge of 25 % on the amount of duty payable at the rate given.

"Skins of seals identified as being of the species known as *Callorhinus albus* (the American), *Callorhinus ursinus*, and *Callorhinus kuroiwensis*, and belonging to the American, Russian, or Japanese herds, except such as are taken under the authority of the respective Powers to which the breeding grounds of such herds belong, and have been officially marked and certified as having been so taken."

### OPIMUM ORDINANCE No. 4 OF 1913.

Under this ordinance the importation of prepared or any opium except by sea is prohibited. All opium imported must be deposited to such store as shall be appointed by the governor for that purpose and no authority may be delivered or withdrawn therefrom except on the written authority of the Principal Medical Officer or other authorised person and then only by a medical practitioner, a chemist, and a licensed druggist. The term "opium" which used without any qualifying epithet shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine and similar drugs.

### SCHEDULE II.

#### EXEMPTIONS.

1. All goods certified to be the property of the French Government imported in transit to territories beyond Nigeria by way of the Nigerian railway.
2. All goods imported by the Inspector-General of the West African Frontier Force and his Staff Officers for their private use when on tours of inspection.
3. All goods officially imported for the use of His Majesty's Troops or Navy.
4. All goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to Nigeria with the approval of the Governor in Council.
5. All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their assistants for their private use while executing their duties.
6. All goods imported for the service of any public department of Nigeria.
7. All goods in transit under the Niger Transit Order in Council, 1903, and by inland navigation to Bahroney.
8. All goods not specified as dutiable.
9. Arms, accoutrements, equipments and uniforms, the property of officers of His Majesty's Army, Navy or Civil Service, imported by such officers for their personal use on duty as required by the regulations of the service.
10. Clothing imported immediately before embarkation which the Collector is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
11. Mined oils and non-potable spirits other than petrol, and refined motor spirits imported solely for fuel for commercial purposes.
12. Net cord.
13. Packages in which goods are ordinarily imported unless duty is charged on gross weight.
14. Passengers' baggage, including wearing apparel and personal effects, provided always that duty shall not be charged on any spirits or scent not exceeding one bottle of each, or on any cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight included in a passenger's baggage.
15. Patterns, samples and advertisements passed as such by the Comptroller of Customs.
16. Stores sent by a Foreign Government for the official use of Consular Officers of that government in Nigeria, provided that equally favourable treatment is accorded by that government to British Consular Officers.

### SCHEDULE III.

#### GOODS PROHIBITED.

Coin, viz.: false money or counterfeit sterling; coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness; all coins or forms of native currency which may be prohibited by the Governor in virtue of the powers conferred on him by any order of His Majesty in Council in force for the time being; indecent or obscene prints, paintings, books, cards, lithographic or other engraved or printed indecent or obscene articles; infected cattle, sheep or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the Governor may by order prohibit in order to prevent the introduction of any contagious distemper; provisions, meat, and vegetables unfit for human food—these, if imported, shall be destroyed or otherwise disposed of as the Governor may direct; arms of precision, firearms, guns, ammunition, cartridges, filed or unfired, percussion caps and powder except in conformity with "The Firearms and Ammunition Proclamation, 1901"; explosives, except such as may be imported with the sanction of the Governor; spirituous liquors and wines, except in conformity with "The Liquor Prohibition Proclamation, 1901"; folded or unfolded, unless folded and marked in compliance with "The Folded Woven Goods Proclamation, 1901"; matches made with white (yellow) phosphorus; uniforms, except in conformity with the uniforms proclamation; cowries; raw or prepared opium; gold coin current in the United Kingdom, provided that any person using in Nigeria having in his possession any such gold shall, if on his arrival he declares and deliver the same to the Collector of Customs, be entitled to receive current silver coin in exchange at the rate of twenty shillings to the £ sterling; raw cocoa.

### "THE EXPLOSIVES PROCLAMATION, 1912."

This proclamation, which came into force on July 1, 1912, provides that no explosive shall be landed within or imported, or brought into, or sold in the Protectorate without the written permit of the Governor or any person authorised by him for the purpose.

The Governor is empowered to make rules and regulations for the landing, conveyance and storage of explosives and the sale thereof, and for the further or better carrying into effect the purposes of this Proclamation.

The term "explosive" is held to mean nitro-glycerine, dynamite, gun-cotton, blasting powder, fulminate of mercury or other metals, and every other explosive substance being any compound of, or having any ingredients in common with any of the above, and not being gunpowder, percussion caps, rockets or fuses.

## EGBA TERRITORIES

SCHEDULES SHOWING CUSTOMS DUTIES PAYABLE FROM AND AFTER 1ST AUGUST, 1900, UPON GOODS IMPORTED INTO AND EXPORTED FROM THE EGBA TERRITORIES FROM AND INTO THE COLONY OF LAGOS.

(Annexed to Regulations approved by the Alake and Council of the Egba Territories on the 19th July, 1900.)

## SCHEDULE I.

## TABLE OF DUTIES OF CUSTOMS UPON GOODS IMPORTED.

| No. | Articles.                       | Tolls.            |
|-----|---------------------------------|-------------------|
| 1   | Animal traps (large size) ..... | dozen 0 6         |
| 2   | " (small size) .....            | dozen 0 3         |
| 3   | Amisced .....                   | each 0 3          |
| 4   | Barrels, bird shots .....       | barrel 0 6        |
| 5   | " sugar .....                   | " 0 6             |
| 6   | " tobacco .....                 | " 0 3             |
| 7   | Bags, camwood .....             | bag 10 strings 0  |
| 8   | " cocoa-nuts .....              | " 0 6             |
| 9   | " kola-nuts .....               | " 0 6             |
| 10  | " salt .....                    | bag 1 3           |
| 11  | " cloth (Ajase bag) .....       | " 0 3             |
| 12  | " (large bag-ordinary) .....    | " 0 6             |
| 13  | " (small) .....                 | " 0 6             |
| 14  | Lucbe .....                     | " 0 6             |
| 15  | " rice .....                    | " 0 6             |
| 16  | " tobacco (small) .....         | " 0 3             |
| 17  | " (large) .....                 | " 0 6             |
| 18  | Baskets, crockery .....         | basket 0 6        |
| 19  | Bundles, iron .....             | bundle 0 6        |
| 20  | Cases, beer .....               | case 0 6          |
| 21  | " clay pipes .....              | " 0 6             |
| 22  | " biscuits .....                | " 0 14            |
| 23  | " ginger ale, ginger beer ..... | " 0 6             |
| 24  | " gin, Old Tom .....            | " 1 6             |
| 25  | " gin .....                     | " 2               |
| 26  | " guns .....                    | " 2               |
| 27  | " paraffin .....                | " 0 6             |
| 28  | " saildines .....               | " 0 6             |
| 29  | " soap .....                    | " 0 6             |
| 30  | " sugar .....                   | " 0 6             |
| 31  | " sundries (small) .....        | " 2 6             |
| 32  | " (large) .....                 | " 3               |
| 33  | " tobacco .....                 | " 2 0             |
| 34  | " whiskey &c .....              | " 2 0             |
| 35  | " brandy .....                  | " 2 6             |
| 36  | Crates, crockery .....          | crate 0 3         |
| 37  | " Casks, rice .....             | " 0 3             |
| 38  | Cassida iron plates .....       | case 0 3          |
| 39  | Cases, culture .....            | " 0 3             |
| 40  | Goinea fowls .....              | each 10 strings 0 |
| 41  | Hopheads, tobacco .....         | hophead 10 0      |

• i.e., strings of cowries.

| No. | Articles.                | Tolls.             |
|-----|--------------------------|--------------------|
| 42  | Kegs, gunpowder .....    | 1 keg 10 strings 0 |
| 43  | " .....                  | " 5 "              |
| 44  | Tins, matches .....      | " tin 0 3          |
| 45  | Packages .....           | package 0 3        |
| 46  | Pieces, cloth .....      | piece 2 strings 0  |
| 47  | Grinding machines .....  | " bale 2 6         |
| 48  | Bales, cloth .....       | piece 2 strings 0  |
| 49  | Pieces, prints .....     | medium 0 6         |
| 50  | Punchoons, ruga .....    | punchoon 10 0      |
| 51  | Demijohns .....          | demijohn 1 0       |
| 52  | Mediums .....            | " bale 2 6         |
| 53  | Bales, yarn &c .....     | " 2 0              |
| 54  | " .....                  | " 0 2              |
| 55  | Tins, biscuits .....     | " tin 0 3          |
| 56  | Kegs, flint stones ..... | " keg 0 3          |

## SCHEDULE II.

## TABLE OF DUTIES OF CUSTOMS UPON GOODS EXPORTED.

| No. | Articles.                   | Tolls.                        |
|-----|-----------------------------|-------------------------------|
| 1   | Baskets, ashes .....        | basket pair 10 strings 0      |
| 2   | " native soap .....         | " 5 "                         |
| 3   | Bags, benised .....         | bag 5 "                       |
| 4   | " beans .....               | " 5 "                         |
| 5   | " corn .....                | " 5 "                         |
| 6   | " egusi .....               | " 5 "                         |
| 7   | " flour .....               | " 5 "                         |
| 8   | " Gari .....                | " 5 "                         |
| 9   | " ginger .....              | " 5 "                         |
| 10  | " ground nuts .....         | " 5 "                         |
| 11  | " liver .....               | " 5 "                         |
| 12  | " kernels .....             | " 5 "                         |
| 13  | " native rice .....         | " 5 "                         |
| 14  | " onions .....              | " 5 "                         |
| 15  | " raw cotton .....          | " bale 0 3                    |
| 16  | " .....                     | " coop 0 3                    |
| 17  | Coops, ducks .....          | " 0 3                         |
| 18  | " fowls .....               | " 0 3                         |
| 19  | Dozen grinding stones ..... | " 10 " 0 6                    |
| 20  | " jacks .....               | " ordinary bundle 5 strings 0 |
| 21  | Guinea corn .....           | " each 0 3                    |
| 22  | Goats .....                 | " 0 3                         |
| 23  | Loads, calabashes .....     | load 10 strings 0             |
| 24  | " country pots .....        | " 10 "                        |
| 25  | " indigo .....              | " pair 1 3                    |
| 26  | Labee .....                 | punchoon 0 6                  |
| 27  | 2s Palm oil punchoons ..... | " 5 strings 0                 |
| 28  | " pots or calabashes .....  | " 10 strings 0                |
| 29  | " .....                     | " 0 3                         |
| 30  | Pigs, sheep .....           | " 10 strings 0                |
| 31  | Shea butter .....           | " bag 0 3                     |
| 32  | Coffee .....                | " 0 3                         |
| 33  | Cocoa .....                 | " 0 3                         |

• i.e., strings of cowries.

## AUSTRIAN-HUNGARIAN TERRITORIES

The correctness of the information given in the following Tariff cannot be assured.

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| Almonds ..                    | 16                 | Buckles ..              | 658           | Chloride of lime ..         | 624                     | Dynamite ..         | 359                   |
| Alum ..                       | 16                 | Bull ..                 | 61            | Chloride of lime ..         | 624                     | Earthware ..        | 411, 427              |
| Amber ..                      | 139, 361           | Buttons ..              | 88, 90        | Chloroform ..               | 619                     | Faths, coloring ..  | 148-150               |
| Ambergris ..                  | 162                | Button-makers' wares .. | 199, 212, 232 | Chocolate ..                | 338                     | Eggs ..             | 79                    |
| Ammonia, liquid ..            | 597                | Buttons ..              | 361, 458      | Christmas tree ornaments .. | 5                       | " silk worms' ..    | 87                    |
| Ammonium ..                   | 616                | Cabage ..               | 350           | Cisterns of lead ..         | 502                     | Embroidery ..       | 198, 212              |
| Apparatus, electrical ..      | 610, 511, 513      | Cables, electric ..     | 644           | Citrate of lime ..          | 600                     | Emery ..            | 147                   |
| Archil ..                     | 162                | Candle ..               | 153           | Citron ..                   | 11, 13                  | Engines, steam ..   | 628                   |
| Arnetto ..                    | 100                | Candles ..              | 635, 634, 635 | Clothes ..                  | 271                     | Engraving plates .. | 650                   |
| Arsenic ..                    | 506                | Caec ..                 | 335           | Clothing ..                 | 271                     | Engraving salts ..  | 648                   |
| Art metal work ..             | 474                | Caoutchouc ..           | 301-306, 319  | Coin ..                     | 135                     | Epsom salts ..      | 61                    |
| Articles, ornamental ..       | 474                | Capers ..               | 132           | Cochineal ..                | 162                     | Esparto ..          | 620                   |
| Asbestos, wares of ..         | 401                | Carbons, electric ..    | 518           | Cocoa ..                    | 1, 126-127              | Explosives ..       | 640                   |
| Asphalte ..                   | 168, 170           | Cardamoms ..            | 286           | Coffee ..                   | 108                     | Extracts of soap .. | 132                   |
| " paving stones ..            | 171                | Cardboard ..            | 58            | Cocoa ..                    | 561                     | Fancy wares ..      | 480, 511              |
| Automobiles ..                | 553                | Carving tools ..        | 218, 237, 290 | Coke ..                     | 135                     | Fans ..             | 472                   |
| Aze ..                        | 181                | Carpets ..              | 518, 619      | Colloidum ..                | 170                     | Fate ..             | 90, 101               |
| Balances ..                   | 578                | Carriages ..            | 556, 567      | Cotton ..                   | 625-629                 | Feathers ..         | 85                    |
| Barley ..                     | 26                 | " railway ..            | 613           | Cotton ..                   | 488, 491, 492, 496, 497 | " ornamental ..     | 201, 238              |
| Base metal & wares thereof .. | 188-525            | Cartridge cases ..      | 614           | Copper ..                   | 571                     | Felts ..            | 9                     |
| Basket-makers' wares ..       | 282, 283           | Cartridges ..           | 517           | Corall ..                   | 201, 219                | Figs ..             | 467, 469              |
| Baths ..                      | 393                | Carts ..                | 256           | Coral ..                    | 363-367                 | Files ..            | 478                   |
| Beads, glass ..               | 167                | Casks ..                | 416           | Cork ..                     | 274                     | Firearms ..         | 131                   |
| Beils, transmission ..        | 201, 239, 320, 344 | Castings, copper ..     | 518           | Cornets ..                  | 180                     | Firewood ..         | 131                   |
| Biscuits ..                   | 113, 114           | " metal ..              | 160           | Cotton ..                   | 181                     | Fireworks ..        | 131                   |
| Blacking, boot and shoe ..    | 608                | Catechu ..              | 63-67         | Coverlets of wool ..        | 298                     | Fish ..             | 75, 76, 121, 122, 131 |
| Blasting materials ..         | 645, 646           | Cattle ..               |               |                             |                         |                     |                       |
| Blinds, window ..             | 356                |                         |               |                             |                         |                     |                       |





## TARIFF.]

| General Convention-<br>Tariff. Tariff. |   |             |             | General Convention-<br>Tariff. Tariff. |   |             |             |
|--|---|-------------|-------------|--|---|-------------|-------------|
| No.                                    | Goods.  | Kr. Heller. | Kr. Heller. | No.                                    | Goods.  | Kr. Heller. | Kr. Heller. |
|  | Raisins (except currants) in clusters or plucked, with their stalks or strung, in boxes, or small cases not weighing more than 5 kilos. .... 100 kilos.   | —           | 28-50 I     | 30                                     | Malt .....  | 100 kilos.  | 5-40 —      |
|  | Note.—Raisins and currants for the manufacture of vinegar, by permission and under control .....  | 6-00 —      | Free I      | 31                                     | Peas, lentils, beans .....  | "           | 4-50 2-40 R |
| 11                                     | Citrons, lemons, cedrats .....  | 20-00 —     | Free I      | 32                                     | Lupines, vetches .....  | "           | 3-00 2-40 R |
| 12                                     | Oranges .....   | 24-00 —     | Free I      | 33                                     | Meal and meal products (crushed, bruised, and husked grain; hulled barley, groats, and grits) of corn and pulse ..... | 100 kilos.  | 15-00 —     |
|  | Note.—Southern fruit of the kinds mentioned in Nos. 11 and 12 imported by sea to Trieste and Fiume from the country of production and landed to be there assorted will enjoy a reduction of 30 per cent. for deterioration. |             |             | 34                                     | Rice, husked or not, also broken rice .....   | "           | 8-00 —      |
| 13                                     | Citrons, lemons, cedrats, and oranges, preserved in brine; small unripe oranges; peel of oranges, cedrats and citrons, ground up or preserved in brine or not .....   | 10-00 —     | Free I      |  | " husked; also broken rice .....  | "           | 3-60 I      |
| 14                                     | Dates, pistachio nuts, bananas .....  | 36-00 —     | 28-00 I     |  |   |             |             |
| 15                                     | Pistachio nuts .....  | 30-00 —     | —           |  |   |             |             |
| 16                                     | Pineapples .....  | 30-00 —     | Free I      |  |   |             |             |
| 17                                     | Almonds .....   | 30-00 —     | Free I      |  |   |             |             |
|  | (a) Dried, with or without the husk .....   | Free —      | 3-00 I      |  |   |             |             |
|  | Note.—When imported into the former free ports of Trieste and Fiume for the manufacture of almond oil, by permission and under control .....  | 15-00 —     | —           |  |   |             |             |
| 18                                     | Pine kernels, with the shell; "hazelnuts," chestnuts, cocoanuts and similar exotic edible nuts; olives, fresh, dried or salted .....  | 8-00 —      | Free —      |  |   |             |             |
|  | (a) Carob-beans & chestnuts .....   | —           | 3-00 I      |  |   |             |             |
|  | (b) Olives, fresh, dried or salted .....  | 30-00 —     | 15-00 I     |  |   |             |             |
| 18                                     | Pine kernels, shelled; pomegranates ..  | —           | —           |  |   |             |             |

## IV.—SUGAR.

|    |   |         |        |  |  |  |  |
|----|---|---------|--------|--|--|--|--|
| 19 | Beet sugar and all sugar of similar kinds (cane sugar) in every condition of purity, except molasses .....  | 26-00 — | —      |  |  |  |  |
|    | According to and during the continuance of the Brussels Convention:   |         |        |  |  |  |  |
|    | (a) Raw sugar under 98 % polarisation .....   | —       | 5-20 — |  |  |  |  |
|    | (b) Refined sugar and all sugar of 98 % polarisation and over .....   | —       | 5-70 — |  |  |  |  |
|    | Note.—Rounty-fed sugar shall be liable to a special duty at the rate fixed by the Brussels Permanent Commission.  |         |        |  |  |  |  |
| 30 | Sugar of other kinds, e.g., glucose, starch sugar, grape sugar, fruit sugar (dextrose), milk sugar (lactose), and the like; sugar for colouring purposes (for colouring beer &c.) .....                                     | 26-00 — | —      |  |  |  |  |
| 21 | Molasses .....  | 15-00 — | —      |  |  |  |  |
|    | Note.—In addition to Customs duty, a consumption tax is leviable on sugar specified in No. 19 at the rate fixed for cane sugar and, in the case of sugar included under No. 20, at the rate fixed for other kinds of sugar. |         |        |  |  |  |  |

## V.—TOBACCO.

|    |  |          |   |  |  |  |  |
|----|--|----------|---|--|--|--|--|
| 22 | Tobacco and tobacco manufactures of all kinds (by special permission only) .....   | 123-00 — | — |  |  |  |  |
|    | Note.—In addition to the duty, the following licensing tax is to be levied for every kilo. of the net weight paying duty:— |          |   |  |  |  |  |
|    | For cigarettes .....   | 30-00 —  | — |  |  |  |  |
|    | For cigars .....   | 28-00 —  | — |  |  |  |  |
|    | For other raw and manufactured tobacco .....   | 20-00 —  | — |  |  |  |  |

## VI.—CORN, MALT, PULSE, MEAL AND MEAL PRODUCTS, RICE.

|    |                    |                 |  |  |  |  |  |
|----|--------------------|-----------------|--|--|--|--|--|
| 23 | Wheat, spelt ..... | 7-50 6-30 R Rou |  |  |  |  |  |
|    | Meslin .....       | 7-50 6-30 ser   |  |  |  |  |  |
| 24 | Rye .....          | 7-00 5-80 R Rou |  |  |  |  |  |
| 25 | Barley .....       | 4-00 2-80 R Rou |  |  |  |  |  |
| 26 | Oats .....         | 6-00 4-80 R Rou |  |  |  |  |  |
| 27 | Maize .....        | 4-00 2-80 R Rou |  |  |  |  |  |
| 28 | Blackwheat .....   | 6-00 1-20 R     |  |  |  |  |  |
| 29 | Millet .....       | 1-75 1-20 R Rou |  |  |  |  |  |

Note to Numbers 23, 27 and 29.—Duty free importation of the following kinds of corn, through specified customs houses and under control, may be granted on the following condition:

(a) By the Imperial and Royal Government for the needs of Dalmatia and the Adriatic Islands as follows:—  
Make up to a maximum annual quantity of 50,000 metric centners; wheat and millet up to a maximum annual quantity of 30,000 metric centners.

(b) By the Royal Hungarian Government for the district of Lika-Krbava as follows:—Make up to a maximum annual quantity of 20,000 metric centners.

## VII.—FRUIT, VEGETABLES, PLANTS AND PARTS OF PLANTS.

|       |  |            |         |           |  |  |  |
|-------|--|------------|---------|-----------|--|--|--|
|       | Fruit.   |            |         |           |  |  |  |
| 35    | Grapes, fresh, also pressed grapes .....   | 100 kilos. | 40-00 — |           |  |  |  |
|       | " fresh, for the table, by parcel post .....   | "          | 20-00 — |           |  |  |  |
| 36    | Nuts and hazel nuts, ripe .....  | "          | —       | 3-60 I    |  |  |  |
|       | Nuts, ripe .....   | "          | —       | 2-50 I    |  |  |  |
| 37    | Hazel nuts, ripe .....   | "          | —       | —         |  |  |  |
|       | Fruit not specially mentioned, fresh:—   |            |         |           |  |  |  |
|       | Pine table fruit:—   |            |         |           |  |  |  |
|       | Apricots .....   | "          | 20-00 — | Free I    |  |  |  |
|       | Peaches .....  | "          | 20-00 — | 2-40 I    |  |  |  |
|       | Cherries .....   | "          | 20-00 — | 1-20 I    |  |  |  |
|       | Strawberries .....   | "          | 20-00 — | 10-00 I   |  |  |  |
|       | Apples, pears, and quinces:—   |            |         |           |  |  |  |
|       | In bulk .....  | "          | Free —  | Free B18  |  |  |  |
|       | In sacks only:—  |            |         |           |  |  |  |
|       | Of at least 50 kilos, gross weight:—   |            |         |           |  |  |  |
|       | From Sept. 1 to Nov. 30 .....  | "          | 2-00 —  | Free B18  |  |  |  |
|       | From Dec. 1 to Aug. 31 .....   | "          | 2-00 —  | 2-00 B18  |  |  |  |
|       | Of less than 50 kilos, gross weight .....  | "          | 2-00 —  | 2-00 B18  |  |  |  |
|       | In other packing:—   |            |         |           |  |  |  |
|       | In single wrappings .....  | "          | 5-00 —  | 3-70 I    |  |  |  |
|       | In more than one wrapping .....  | "          | 5-00 —  | 5-00 I    |  |  |  |
|       | Plums:—  |            |         |           |  |  |  |
|       | Common plums (Auszichtschen):  |            |         |           |  |  |  |
|       | From Sept. 1 to Nov. 30 .....  | "          | 3-00 —  | Free B18  |  |  |  |
|       | From Dec. 1 to Aug. 31 .....   | "          | 3-00 —  | 2-40 B1   |  |  |  |
|       | Other .....  | "          | 13-00 — | Free B1   |  |  |  |
|       | Other fruit not specially mentioned .....  | "          | 55-00 — | Free B1   |  |  |  |
|       | All fresh fruit imported through the post in packages of not more than 5 kilos, in weight .....  |            | —       | Free I    |  |  |  |
| 38    | Plums, dried or kiln-dried (prunes):—  |            |         |           |  |  |  |
|       | (a) In barrels, cases, sacks, or similar packing weighing 30 kilos, or more gross weight, or in bulk .....   | 100 kilos. | 14-00 — | —         |  |  |  |
|       | (b) Other .....  | "          | 25-00 — | —         |  |  |  |
| Ex 38 | Plums dried (prunes sieches):  |            |         |           |  |  |  |
|       | (a) In cases or in sacks weighing more than 50 kilos, gross weight, and in cases of at least 10 kilos, gross weight, or in bulk .....  | 100 kilos. | —       | 8-00 ser  |  |  |  |
|       | (b) Other .....  | "          | —       | 10-00 ser |  |  |  |
| 39    | Fruit, not specially mentioned, prepared (dried, kiln-dried, pressed, cut up, powdered, or otherwise reduced); preserved in brine or vinegar, in case; plum jam, without the addition of sugar ..... | 100 kilos. | 20-00 — | —         |  |  |  |
| Ex 39 | Marmalade of plums preserved without the addition of sugar .....   | 100 kilos. | —       | 5-50 ser  |  |  |  |
|       | Vegetables.  |            |         |           |  |  |  |
| 40    | Truffles .....   | 100 kilos. | 40-00 — | Free I    |  |  |  |
| 41    | Onions and garlic .....  | "          | 6-00 —  | 3-00 I    |  |  |  |
| 42    | Cabbage, fresh .....   | "          | 2-00 —  | Free G1   |  |  |  |
| 43    | Vegetables, not specially mentioned, and other kitchen-garden produce, fresh:—   |            |         |           |  |  |  |
|       | (a) Vegetables for table use .....   | 100 kilos. | 20-00 — | Free G1   |  |  |  |
|       | (b) Other .....  | "          | —       | Free G1   |  |  |  |
| 44    | Vegetables of all kinds (except truffles), and other kitchen-garden produce, prepared (dried, kiln-dried, pressed, cut up, powdered, or otherwise reduced):—   |            |         |           |  |  |  |
|       | (a) Kiln-dried vegetables, salted or not .....   | 100 kilos. | 25-00 — | —         |  |  |  |
|       | 1. Melons, mushrooms, artichokes, rhubarb and asparagus .....  | 100 kilos. | —       | 3-40 I    |  |  |  |
|       | 2. Tomatoes .....  | "          | —       | 4-70 I    |  |  |  |
|       | 3. Other .....   | "          | —       | —         |  |  |  |

\* Note 1.—Raw rice, wholly or partly husked, for rice mills, to be cleaned, and rice and broken rice for the manufacture of starch, by permission and under control, pays one-half, and if imported by sea one-fourth, of the lowest duty for husked rice (D). Note 2.—Products of rice mills are dutiable under No. 33.

+ Apples, pears and quinces, fresh, imported in bulk or in sacks of at least 50 kilos, gross weight, in trucks divided into compartments, on condition considered as fruit in bulk or fruit in sacks respectively. The compartments that the trucks have not more than 5 compartments. The compartments may be covered with straw or paper or prepared with bales of straw (B) may be covered with straw or paper or prepared with bales of straw (B) respectively as fruit in bulk or fruit in sacks, on condition that the capacity of each section is at least 6 cubic metres (C). The sections may be covered with straw or paper or prepared with bales of straw (AB)(B).  
‡ In bulk or sacks.  
§ In other packing.

VII.—FRUIT, VEGETABLES, PLANTS AND PARTS OF PLANTS.—*Continued.*

| Nos.  | Goods.  | Conventional    |                      |
|---|---|-----------------|----------------------|
|   |   | General Tariff. | Conventional Tariff. |
|   |   | Kr. Heller.     | Kr. Heller.          |
| (b) Other, salt-her not; and those preserved in brine or vinegar, in casks: 100 kilos.  |   |                 |                      |
|   | Other, salted or not; and those preserved in brine or vinegar, including olives and preserved tomatoes in casks:  | 12-00           | —                    |
|   | 1. Preserved tomatoes: 100 kilos.   | —               | 4-00 I               |
|   | 2. Other: 100 kilos.  | —               | 4-70 I               |
| <i>Note.</i> —Fruit and vegetables in tins, bottles, and the like, hermetically closed, or prepared in any manner other than above described, shall be dutiable as comestibles. |   |                 |                      |
| <i>Seeds.</i>   |   |                 |                      |
| 45  | Rape seed and colza seed, turnip seed, also hedge mustard seed, radish seed, wild mustard seed, and other similar oleaginous seed: 100 kilos.                                     | 3-50            | —                    |
|   | Colza seed, rape seed, hedge mustard seed, and oleaginous radish seed: 100 kilos.   | —               | 3-00 R               |
|   | Colza seed and rape seed: 100 kilos.  | —               | 3-0000 G             |
| 46  | Poppy seed and ripe poppy heads: 100 kilos.   | 14-00           | 3-00 R               |
| <i>Note.</i> —The above, for the manufacture of poppy seed oil, by permission and under control: 100 kilos.   |   |                 |                      |
|   | —   | 3-00            | —                    |
| 47  | Linseed and hempeed, oil seed not otherwise tariffed: 100 kilos.  | Free            | Free R               |
| 48  | Mustard seed (also ground, in casks): 100 kilos.  | 3-00            | —                    |
|   | — not ground, in casks: 100 kilos.  | 3-00            | Free III             |
| 49  | Clover seed:  |                 |                      |
|   | (a) Esparcet seed: 100 kilos.   | 10-00           | 8-00 OR              |
|   | (b) Other: 100 kilos.   | 30-00           | 8-000R I             |
| 50  | Grass seed: 100 kilos.  | 30-00           | Free GI              |
| 51  | Amisul, coriander, cava, and aniseed: 100 kilos.  | 6-00            | —                    |
| <i>Note.</i> —The above, for the manufacture of essential oils, by permission and under control: 100 kilos.   |   |                 |                      |
|   | —   | 1-00            | —                    |
| 52  | Seeds, not specially mentioned: 100 kilos.  | 15-00           | Free GI              |
| <i>Note.</i> —The above, for the manufacture of essential oils, also under-beet seed for sowing purposes, by permission and under control: 100 kilos.                           |   |                 |                      |
|   | —   | Free            | —                    |
| 53  | Seeds of all kinds, in envelopes and the like, for retail sale: 100 kilos.  | 50-00           | 15-00 G              |
| <i>Ornamental Flowers and Leaves, also Living Plants.</i>   |   |                 |                      |
| 54  | Ornamental flowers (also branches with ornamental fruit), cut, loose, or tied together, wired or not:   |                 |                      |
|   | (a) Fresh: 100 kilos.   | 50-00           | Free I               |
|   | (b) Dried (also natural "everlastings"), whether or not coloured, impregnated, or otherwise prepared for preservation: 100 kilos.   | 12-00           | —                    |
| 55  | Leaves, grasses, branches (without ornamental fruit or blooms), cut, loose, or tied together, wired or not:   |                 |                      |
|   | (a) Fresh: 100 kilos.   | 25-00           | Free I               |
|   | (b) Dried, whether or not coloured, impregnated, or otherwise prepared for preservation: 100 kilos.   | 12-00           | —                    |
|   | Dried, not coloured, not impregnated, or otherwise prepared: 100 kilos.   | —               | Free I               |
| 56  | Living plants (in ordinary pots, tubs, or the like, or not):  |                 |                      |
|   | (a) Flowering plants: 100 kilos.  | 20-00           | 8-00 GI              |
|   | (b) Trees or shrubs: 100 kilos.   | 16-00           | 7-00 GI              |
|   | (c) Bulbs and roots of flowers, and root stocks: 100 kilos.   | 6-00            | 4-00 GI              |
|   | (d) Vines: 100 kilos.   | 2-00            | 1-00 I               |
|   | (e) Other, also shoots, slips, grafts and cuttings: 100 kilos.  | Free            | Free GI              |
| ex. 56  | (a) (c) Palm trees; laurels; Indian azaleas; forest shrubs: 100 kilos.  | Free            | Free B               |
| <i>Other Plants and Parts of Plants.</i>  |   |                 |                      |
| 57  | Chicory root, dried (not roasted), cut up, or not: 100 kilos.   | 5-00            | 3-50 G               |
| 58  | Carding teasels: 100 kilos.   | 4-00            | —                    |
| 59  | Hops: 100 kilos, gross weight   | 70-00           | 24-000R              |
| 60  | Hop-meal (duyulin): 100 kilos.  | 100-00          | 24-00 R              |
| 61  | Sea-weed, esparto grass, pinassa, and other vegetable material for upholstery, plaited work, brushes and brooms; bast raffia; reed; straw; hay; all these dyed or not: 100 kilos. | Free            | Free I               |
| 62  | Corn and pulse in the straw: 100 kilos.   | Free            | —                    |
|   | Plants and parts of plants not specially mentioned:   |                 |                      |
|   | (a) Fresh: 100 kilos.   | Free            | Free                 |
|   | (b) Dried or prepared (powdered or otherwise reduced or coloured): 100 kilos.   | 12-00           | Free I               |
|   | <i>Note.</i> —If imported by sea: 100 kilos.  | Free            | —                    |

## VIII.—CATTLE AND DRAUGHT ANIMALS.

| Nos.   | Goods.   | Conventional    |                      |
|--|--|-----------------|----------------------|
|  |  | General Tariff. | Conventional Tariff. |
|  |  | Kr. Heller.     | Kr. Heller.          |
| 68   | Sheep (also rams, wethers and bucks): each   | 2-50            | 2-50 R               |
| 69   | Goats: each  | 2-50            | 2-50 R               |
| 70   | Lambs and kids: each   | 1-50            | 1-50 R               |
|  | Swine:   |                 |                      |
|  | (a) Weighing up to 10 kilos, (sucking pigs): each  | 1-50            | —                    |
|  | (b) Weighing over 10 kilos, and up to 120 kilos, (inclusive): each   | 12-00           | —                    |
|  | (c) Weighing over 120 kilos: each  | 22-00           | —                    |
| ex. 70   | Swine subject to veterinary regulations and control specially determined by the Administration:  |                 |                      |
|  | 1. Weighing over 10 kilos, and up to 110 kilos, (inclusive): each  | —               | 11-00 R              |
|  | 2. Weighing over 110 kilos, live weight: each  | —               | 10-00 R              |
| <i>Note.</i> —It will be optional for the importer to apply for clearance at the rate of 22 kronen each in the case of swine exceeding 120 kilos, live weight (ton).   |  |                 |                      |
| 71   | Horses: (a) Over two years old: each   | 100-00          | 30-00 R              |
|  | (b) Up to two years old: each  | 50-00           | 30-00 R              |
| 72   | Mules and asses: each  | Free            | Free I               |
| IX.—ANIMALS, OTHER.  |  |                 |                      |
| 73   | Poultry of all kinds, but not feathered game:—   |                 |                      |
|  | (a) Living: 100 kilos.   | 8-00            | —                    |
|  | 1. Geese: 100 kilos.   | —               | Free I R             |
|  | 2. Other: 100 kilos.   | —               | 4-00 R               |
| <i>The Government is empowered to order, in agreement with the Royal Hungarian Government, the duty to be reckoned per piece instead of by weight.</i>   |  |                 |                      |
|  | (b) Dead, also cleaned, plucked, or with their extremities cut off: 100 kilos.   | 25-00           | 16-00 R              |
| 74   | Game, furred or feathered:—  |                 |                      |
|  | (a) Living: 100 kilos.   | Free            | —                    |
|  | (b) Dead, cut up or not: 100 kilos.  | 20-00           | 15-00 R              |
| 75   | Fish, crayfish, land snails, "scampi," fresh: 100 kilos.   | 20-00           | —                    |
|  | Fresh fish (except carp), "scampi": 100 kilos.   | 20-00           | Free I R             |
| 76   | Mussels and sea crustaceans (e.g., oysters, lobsters, sea spiders, crabs, turtles), fresh, boiled or not, but not taken out of the shell: 100 kilos.                       | 60-00           | —                    |
|  | (a) Oysters: 100 kilos.  | —               | 40-00 R              |
|  | (b) Lobsters: 100 kilos.   | —               | 60-00 R              |
| 77   | Animals, not specially mentioned: 100 kilos.   | Free            | Free                 |
| <i>Note.</i> —Mussels and crustaceans ( <i>arranchi</i> , <i>mariscos</i> , &c.), not fit for food, used for fishing bait, e.g., crabs chopped up and in the like, if there is no doubt as to their quality and use, are admitted free under this heading (I). |  |                 |                      |
| X.—ANIMAL PRODUCTS.  |  |                 |                      |
| 78   | Milk: 100 kilos.   | Free            | —                    |
|  | Milk and cream, fresh: 100 kilos.  | —               | Free R               |
| 79   | Birds' eggs, also yolk and white of egg, liquid: 100 kilos.  | 8-00            | Free R               |
| <i>Note.</i> —Yolk of egg for industrial purposes (albumen manufacture, tanning, &c.), denatured by permission and under control: 100 kilos.   |  |                 |                      |
|  | —  | Free            | Free I               |
| 80   | Honey, also artificial honey: 100 kilos.   | 28-00           | —                    |
| <i>Note.</i> —1. Honey in the comb, in beehives, without living bees: 100 kilos.   |  |                 |                      |
|  | 2. Beehives with living bees, with or without honey in the comb and wax: 100 kilos.  | Free            | Free I               |
| 81   | Animal wax:—   |                 |                      |
|  | (a) In natural condition: 100 kilos.   | 14-00           | —                    |
|  | (b) Prepared (bleached, coloured, moulded into tablets or balls), mixed with other materials or not, e.g., grained wax, sticking wax, wax, cement and the like: 100 kilos. | 28-00           | —                    |
| 82   | Sponges:—  |                 |                      |
|  | (a) Pine and common sponges (bath and horse sponges) in a natural condition, not worked, not washed; horse sponges, washed, further worked but not bleached: 100 kilos.    | 36-00           | —                    |
| <i>Note.</i> —Bath and horse sponges in a natural condition, not worked nor intended for use, entered to be prepared, imported by sea, by permission and under control: 100 kilos.   |  |                 |                      |
|  | (b) Other sponges: 100 kilos.  | 145-00          | —                    |
| 83   | Hides and skins, raw (green or dried, salted or limed or not, but not further worked): 100 kilos.  | Free            | Free GI              |
| 84   | Hair of all kinds, raw or prepared (combed, boiled, dyed, stained, curled or not); bristles: 100 kilos.  | Free            | —                    |
|  | Hair of all kinds, raw or prepared (combed, boiled, dyed, stained, whether curled or not, except crisp horse hair): bristles: 100 kilos.                                   | —               | Free I R             |
| 86   | Feathers, not specially mentioned (also feathers for beds and quilts); ornamental feathers, not dressed: 100 kilos.  | Free            | —                    |
|  | Feathers for beds: 100 kilos.  | —               | Free I               |
| 86   | Bladders and gut, fresh, salted or dried; gold beaters' skin; gut strings: 100 kilos.  | 8-00            | 2-00 G               |
| 87   | Animal produce, not otherwise mentioned: 100 kilos.  | Free            | —                    |
|  | Silkworms' eggs: 100 kilos.  | —               | Free I               |

† 100 Kilos, live weight.



| General Tariff.   |  | Conven- tional Tariff. |             | General Tariff.  |   | Conven- tional Tariff.                                 |                                    |
|---|--|------------------------|-------------|--|---|--|------------------------------------|
| Nos.  | Goods.   | Kr. Heller.            | Kr. Heller. | Nos.   | Goods.  | Kr. Heller.  | Kr. Heller.                        |
| XI.—PATS AND GREASE.  |  |                        |             |  |   |  |                                    |
| Edible Fats.  |  |                        |             |  |   |  |                                    |
| 88  | Natural butter, fresh or salted, melted down or not ..... 100 kilos.   | 35-00                  | —           | unsealed receptacles, for the use of the inhabitants of the frontier, are to be treated as oil in barrels.   |   |  |                                    |
| 89  | Natural butter, fresh ..... 100 kilos.   | —                      | 24-00 I     |  |   |  |                                    |
| 90  | Hogs' fat, lard; goose fat, melted down or not ..... 100 kilos.  | 45-00                  | —           | 2. Fatty oils in bottles and jars, or other similar receptacles, weighing not less than 25 kilos., are to be taxed as fatty oils in casks.   |   |  |                                    |
| 91  | Artificial butter and margarine, and other edible fats, not specially mentioned ..... 100 kilos.   | 35-00                  | —           | <b>XIII.—BEVERAGES.</b>  |   |  |                                    |
| <i>Notes.</i> —1. Edible fats which by reason of their taste and other qualities are substitutes for hogs' fat, lard, bacon or goose fat are to be treated according to No. 89. |  |                        |             | 107  | Beer: (a) In casks ..... 100 kilos.   | 5-00   | —                                  |
| 2. Edible fats of all kinds if denatured for technical purposes ..... 100 kilos.  |  |                        |             |  | (b) In bottles or jars ..... 100 kilos.   | 13-00  | —                                  |
| 3. Edible tallow, raw or melted down, is to be treated according to No. 90.   |  |                        |             | <i>Note.</i> —In addition to the duty a consumption tax, of the same amount as the inland excise, is to be levied. The method by which this tax will be levied will be made known by Ordinances.       |   |  |                                    |
| <i>Fats and Fatty Acids for Technical Purposes.</i>   |  |                        |             | 108  | Distilled spirituous liquors:—  | 200-00   | —                                  |
| 91  | Fish-oil and seal oil:—  | —                      | —           |  | (a) Cognac ..... 100 kilos.   | —  | —                                  |
| (a)   | In barrels or other larger receptacles, weighing 10 kilos. at least gross weight   | 2-50                   | —           |  | (b) Liqueurs, punch essences and other distilled spirituous liquors mixed with sugar or other substances, French brandy ..... 100 kilos.  | 170-00   | —                                  |
| (b)   | In receptacles weighing less than 10 kilos. gross weight ..... 100 kilos.  | 24-00                  | —           |  | (c) Arrack, rum ..... 100 kilos.  | 145-00   | —                                  |
| 92  | Animal tallow, raw or melted down; pressed tallow ..... 100 kilos.   | 2-50                   | 2-50 G      |  | (d) Other distilled spirituous liquors ..... 100 kilos.   | 110-00   | —                                  |
| 93  | Vegetable tallow, palm oil, palm kernel oil, and coconut oil, tallow ..... 100 kilos.  | 2-50                   | 2-50 G      | <i>Note.</i> —In addition to the duty a spirit tax equal to the higher rate of internal consumption tax is to be levied. The method by which this tax will be levied will be made known by Ordinances. |   |  |                                    |
| 94  | Vegetable wax: (a) Japan wax ..... 100 kilos.  | 2-50                   | —           | 109  | Wine, fruit wine, wine and fruit must, juice of fruits and berries, not inspissated; mead:—   | 60-00  | —                                  |
|   | (b) Carnauba wax, and other not specially mentioned vegetable wax:—  | —                      | —           |  | (a) In casks ..... 100 kilos.   | —  | —                                  |
|   | 1. In a natural condition ..... 100 kilos.   | 14-00                  | —           |  | 1. Vermouth ..... 47-50   | —  | —                                  |
|   | 2. Prepared (bleached, coloured, moulded into tablets or balls), mixed or not with other materials ..... 100 kilos.  | 28-00                  | —           |  | 2. Other wine ..... 50-00   | —  | —                                  |
|   | <i>Note.</i> —Carnauba wax and other hard vegetable wax for ceresin factories, by permission and under control ..... 100 kilos.  | Free                   | —           |  | 3. Citron juice ..... Free  | —  | —                                  |
| 95  | Stearic acid (stearine), palmitic acid (palmitine) ..... 100 kilos.  | 14-00                  | —           |  | (b) In bottles ..... 75-00  | —  | —                                  |
|   | Stearic acid (stearine) ..... 100 kilos.   | —                      | 14-00 B     |  | 1. Wine ..... 75-00   | —  | —                                  |
| 96  | Paraffin:—   | —                      | —           |  | 2. Citron juice ..... 75-00   | —  | —                                  |
| (a)   | Unrefined, also paraffin-scales ..... 100 kilos.   | 16-00                  | 12-00 G     | <i>Note.</i> —Wines of an alcoholic strength of more than 22½ per cent. by volume are to be treated as distilled spirituous liquors.   |   |  |                                    |
| (b)   | Other ..... 100 kilos.   | 20-00                  | 15-00 G     | 110  | Sparkling wine ..... 100 kilos.   | 140-00   | 93-20                              |
|   | <i>Note.</i> —Paraffin, soft, with a melting temperature of 42° C. and under, for match factories, by permission and under control ..... 100 kilos.  | 7-00                   | 7-00 G      | 111  | Vinegar, edible: (a) In casks ..... 100 kilos.  | 24-00  | —                                  |
| 97  | Degras and oleic acid ..... 100 kilos.   | 6-00                   | —           |  | (b) In bottles or jars ..... 100 kilos.   | 24-00  | —                                  |
| 98  | Ceresine ..... 100 kilos.  | 10-00                  | —           | 112  | Mineral waters, natural or artificial ..... 100 kilos.  | 1-50   | 1-20                               |
| 99  | Vaseline, and lanoline (purified fat from sheep's wool):—  | —                      | —           | <i>Note to Nos. 107, 109 and 111.</i> —Liquors for the frontier trade in cans, jars, tin vessels, or unsealed glass vessels, for the use of the frontier inhabitants, are treated as liquors in casks. |   |  |                                    |
|   | (a) In casks ..... 100 kilos.  | 24-00                  | —           | <b>XIV.—COMESTIBLES.</b>   |   |  |                                    |
|   | (b) In tins and other small receptacles ..... 100 kilos.   | 30-00                  | —           | 113  | Bread, ordinary, white or black; ships' biscuits ..... 100 kilos.   | 15-00  | —                                  |
| 100   | Asle grease: (a) Mixed with mineral oil or mineral grease ..... 100 kilos.   | 16-00                  | —           | 114  | Bakers' produce (biscuits, cakes, wafers, &c.) ..... 100 kilos.   | 150-00   | —                                  |
|   | (b) Other ..... 100 kilos.   | 7-00                   | —           |  | (a) Sugaral pastes ..... 100 kilos.   | —  | 85-00                              |
| 101   | Fats and fatty mixtures, not specially mentioned ..... 100 kilos.  | 2-50                   | —           |  | (b) Other ..... 100-00  | —  | 100-00                             |
| <b>XII.—FATTY OILS.</b>   |  |                        |             |  |   |  |                                    |
| 102   | Rapeseed oil, in barrels, leather bags, and bladders ..... 100 kilos. gross  | 12-00                  | —           | 115  | Sago and sago substitutes, tapioca, arrowroot ..... 100 kilos.  | 30-00  | —                                  |
| 103   | Lined oil and other fatty oils not specially mentioned, in casks, leather bags, and bladders, except oil varnishes, 100 kilos. gross   | 10-00                  | 7-50 B      | 116  | Paste (macaroni, vermicelli, and similar products of flour, not baked) ..... 100 kilos.   | 40-00  | Duty on the floor of which made, I |
| 104   | Olive, maize, poppy-seed, sesamum, ground-nut, beech-nut, and sunflower oil, in barrels, leather bags, and bladders ..... 100 kilos. gross   | 24-00                  | —           | 117  | Meat: (a) Fresh ..... 100 kilos.  | 30-00  | 50-00 Rou                          |
|   | (a) Olive oil, pure, in casks or barrels, leather bags, and bladders ..... 100 kilos. gross  | —                      | 4-00 I      |  | (b) Preserved, salted, dried, smoked, or pickled, also boiled ..... 100 kilos.  | 45-00  | 45-00 Rou                          |
|   | (b) Mixtures of olive oil with other fatty oils included under No. 104, in casks and barrels, leather bags, and bladders ..... 100 kilos. gross  | —                      | 10-00 I     | 118  | Meat sausages for the table ..... 100 kilos.  | 100-00   | 50-00 G                            |
|   | (c) Maize, poppy-seed, sesamum, ground-nut, beech-nut, and sunflower oils, in barrels, leather bags, and bladders ..... 100 kilos. gross   | —                      | 15-00 B     |  | Salami, salamini, mortadelle, zamponi, and cotechini ..... 100 kilos.   | 100-00   | 50-00 I                            |
| 105   | Cotton-seed oil, in casks, leather bags, and bladders ..... 100 kilos. gross   | 15-00                  | —           | 119  | Cheese: (a) Fine cheese for the table ..... 100 kilos.  | 60-00  | —                                  |
|   | <i>Notes.</i> —1. Olive and ground-nut oils (No. 104), and castor oil (No. 103) denatured by the Customs authorities, for technical purposes, imported through special Customs houses ..... 100 kilos. | 3-00                   | —           |  | Sirachino, corongonola, fontina, montasio and grana (Parmesan, Lodigiano, Reggiano); Sbrinz (Spalen, grating cheese) in the shape of mill-tone, each weighing from 18 to 25 kilos., measuring from 45 to 55 cm. in diameter and up to 11 cm. in height ..... 100 kilos. | —  | 12-00 S                            |
|   | Olive oil, castor oil and ground-nut oil, for technical purposes, in casks, barrels, leather bags, or bladders, denatured under control of the Customs houses specially authorised ..... 100 kilos.    | —                      | 2-00 I      |  | (b) Other ..... 30-00   | —  | —                                  |
|   | 2. Sulphur oil (olive oil extracted by sulphide of carbon) ..... 100 kilos.  | 2-00                   | Free I      |  | Hard cheese in the shape of millstones, weighing each:—   | —  | —                                  |
|   | 3. Cotton-seed oil for technical purposes, by permission and under control ..... 100 kilos. gross  | 12-00                  | —           |  | 1. Less than 50 kilos. .... 100 kilos.  | —  | 14-00 S                            |
| 106   | Fatty oils in bottles, jars, and similar receptacles, weighing less than 25 kilos.:—   | 30-00                  | —           |  | 2. 50 kilos. and over ..... 100 kilos.  | —  | 12-00 S                            |
|   | (a) Oils included in Nos. 102 and 103 ..... 100 kilos.   | 36-00                  | —           | 120  | Herrings, salted or smoked ..... 100 kilos.   | —  | 7-00                               |
|   | (b) Oils included in No. 104 ..... 100 kilos.  | —                      | —           | 121  | Fish, not specially mentioned, salted, smoked, dried ..... 100 kilos.   | 30-00  | —                                  |
|   | Olive oil, in bottles, jars, and similar receptacles, weighing less than 25 kilos.:—   | —                      | —           |  | (a) Stock fish and smoked fish ..... 100 kilos.   | —  | 7-00                               |
|   | 1. In a natural condition ..... 100 kilos.   | —                      | —           |  | (b) Other, in brine or not ..... 100 kilos.   | —  | 10-00 S                            |
|   | 2. Prepared (bleached, coloured, moulded into tablets or balls), mixed or not with other materials ..... 100 kilos.  | —                      | —           | 122  | Fish, prepared (marinated or preserved in oil, &c.), in casks ..... 100 kilos.  | 60-00  | 35-00 I                            |
|   | <i>Notes to Class XII.</i> —Oils included under Nos. 102-5, if for the frontier traffic, in open jars, tin cans, or glass bottles, and similar   | —                      | —           |  | 123   | Caviar and its substitutes ..... 120-00                | —                                  |
|   |  | —                      | —           |  | 124   | Coffee substitutes (also chicory, roasted) ..... 45-00 | —                                  |
|   |  | —                      | —           |  | 125   | Cocoa butter ..... 200-00                              | —                                  |
|   |  | —                      | —           |  | 126   | Cocoa in powder ..... 200-00                           | —                                  |
|   |  | —                      | —           |  | 127   | Cocoa in paste, in chocolate substitutes ..... 200-00  | —                                  |
|   |  | —                      | —           |  | (a) Chocolate and milk chocolate solid or liquid, manufactures of chocolate or milk-chocolate ..... 100 kilos.  | —  | 125-00 G                           |

† *Note 1.*—Mineral waters, natural and artificial, in bottles of common hollow glass of natural colour (No. 370), as also in bottles of such glass coloured in the lump (No. 370c), are dutiable under No. 112, if these receptacles are those usually in use in the trade for the particular kind of mineral water contained therein. 2.—Mineral waters in receptacles with syphon apparatus of common metals, or with mechanical closing apparatus, are subject to duty according to the nature of these receptacles (No. 10).



## TARIFF.]

| Nos.   | Goods.  | Conven-<br>tional<br>Tariff.      |                         | Nos.  | Goods.   | Conven-<br>tional<br>Tariff.   |  |
|--|---|-----------------------------------|-------------------------|---|--|--|--|
|  |   | General<br>Tariff.<br>Kr. Heller. | Kr. Heller.             |   |  | General<br>Tariff.<br>Kr. Heller.  | Kr. Heller.  |
| 163  | Dyeing extracts, not specially mentioned<br>100 kilos.<br>(a) Liquid: other like natural, also for use in<br>printing and dyeing textiles.....100 kilos.<br>(b) Solid.....<br>Note.—Unimportant additions of a mor-<br>dant have no effect on the tariff classifica-<br>tion (S).   | 8-00                              | —<br>4-25 G S<br>7-50 G | 181   | Cotton wool, excepting that intended for medi-<br>cal purposes; threads prepared for cleaning<br>machinery, &c. ....100 kilos.   | 12-00  | 12-00 G  |
|  |   |                                   |                         | 182   | Slubbing, unbleached, bleached, dyed, printed:—<br>(a) Single or twofold.....100 kilos.<br>(b) Three or more fold.....   | 12-00<br>24-00   | —<br>—   |
|  |   |                                   |                         | 183   | Cotton yarn: Single, unbleached:—<br>(a) Up to No. 12 English.....<br>(b) Over No. 12 and up to No. 29 English<br>100 kilos.<br>(c) Over No. 29 and up to No. 50 English<br>100 kilos.<br>(d) Over No. 50 and up to No. 70 English<br>100 kilos.<br>(e) Over No. 70 and up to No. 80 English<br>100 kilos.<br>(f) Over No. 80 and up to No. 90 English<br>100 kilos.<br>(g) Over No. 90 and up to No. 110 English<br>100 kilos.<br>(h) Over No. 110 English..... | 14-00<br>14-00<br>19-00<br>33-00<br>33-00<br>33-00<br>33-00<br>28-00<br>Free S | 14-00<br>14-00<br>19-00<br>33-00<br>33-00<br>33-00<br>33-00<br>28-00<br>Free S |
| XX.—GUMS AND RESINS.   |   |                                   |                         | Note.—(1) Cotton wett yarns for manufac-<br>ture of half silk tissues, single, unbleached, in<br>the form of pincoos, or short bobbins, or on<br>bobbins running through their whole length,<br>where are not more than 13 cm. long or 22 mm.<br>thick, with permission and under control:<br>Ex. (c) Over No. 29 and up to No. 50<br>English.....100 kilos.<br>Ex. (d) Over No. 50 and up to No. 70<br>English.....100 kilos.<br>(2) Single unbleached cotton yarns for the<br>manufacture of tulle, curtains or lace, with<br>permission and under control:<br>Ex. (c) Over No. 29 and up to No. 50<br>English.....100 kilos.<br>Ex. (d) Over No. 50 and up to No. 60<br>English.....100 kilos.<br>Ex. (d) and Ex. (e) Over No. 60 and up<br>to No. 80 English.....100 kilos.<br>Ex. (e) Over No. 80 and up to No. 90<br>English.....100 kilos.<br>The single yarns included in these notes<br>may also be imported in a bleached condition,<br>and in that case pay, in addition to the above<br>rates, the surtax of 8 kronen per 100 kilos.<br>provided for in No. 187a (S). |  |  |  |
| 164  | Tar, except lignite and schist tar.....100 kilos.   | 0-50                              | Free G                  |   |  |  |  |
| 165  | Resin, common; colophony; pitch, not<br>specially mentioned.....100 kilos.  | 1-20                              | Free G                  |   |  |  |  |
| 166  | Coal-tar pitch, lignite-tar pitch, schist-tar pitch,<br>petroleum pitch and stearine pitch.....100 kilos.<br>Note.—Delegated coal-tar also pays<br>duty at the "conventional" rate estab-<br>lished for No. 166 (S).  | 1-20                              | 0-50 G                  |   |  |  |  |
| 167  | Coopers', brewers', brush and rope makers'<br>pitch.....100 kilos.  | 2-50                              | 1-50 G                  |   |  |  |  |
| 168  | Bituminous earths and stones, raw, ground up<br>or not.....100 kilos.<br>Bituminous earths and stones (including asphalt<br>stones and bituminous marl), raw.....   | 0-30<br>—                         | —<br>Free I             |   |  |  |  |
| 169  | Asphalt bitumen.....100 kilos.  | 5-00                              | 2-50 G S                |   |  |  |  |
| 170  | Asphalt cement; asphalt mastics; resin (wood)<br>cement.....100 kilos.  | 7-00                              | 3-00 G                  |   |  |  |  |
| 171  | Asphalt paving stones and squares.....  | 10-00                             | —                       |   |  |  |  |
| 172  | Ozokerite (mineral wax), raw.....   | Free                              | —                       |   |  |  |  |
| 173  | Turpentine, turpentine oil, pitch oil (resinous<br>oil), raw oil of amber, hartshorn and caout-<br>chouc oil, also coal tar oils of the benzol class;<br>bird lime.....100 kilos.<br>(a) Turpentine, turpentine oil, raw oil of amber,<br>hartshorn and caoutchouc oil, also coal-tar<br>oils of the benzol class; bird-lime.....100 kilos.<br>(b) Pitch oil (resin oil).....   | 3-50<br>—<br>—                    | —<br>—<br>2-40 G        |   |  |  |  |
| 174  | Opal resin, damar resin, shellac, gum arabic,<br>Jedda gum, Senegal gum, gamboge, gum<br>tragacanth, gamba resin, resinous gums,<br>natural balsams and juices of plants, not<br>specially mentioned.....100 kilos.<br>Manna.....   | 3-50<br>—                         | —<br>Free I             |   |  |  |  |
|  | Note.—Articles mentioned in No. 174, if<br>imported by sea.....   | Free                              | —                       |   |  |  |  |
| XXI.—MINERAL OILS, ALSO COAL TAR<br>AND SCHIST TAR.  |   |                                   |                         |   |  |  |  |
| 175  | Raw, except those mentioned in No. 176, or<br>those which are not adapted for illuminating<br>purposes without being previously refined or<br>purified by distillation.....100 kilos, net weight<br>Note.—Raw mineral oil, not adapted for<br>illuminating purposes without previously<br>refining by distillation, the density of which<br>exceeds 850 degrees at a temperature of<br>12° R. (15° C.), by permission and under<br>control, to the annual maximum extent of<br>200,000 quintals.....100 kilos, net weight.<br>This annual maximum amount is so<br>divided that Austria receives 10,000 and<br>Hungary 190,000 quintals. | 8-30<br>—<br>1-62                 | —<br>—<br>—             |   |  |  |  |
| 176  | Raw, suitable for illuminating purposes with-<br>out previous refining by distillation<br>100 kilos, net weight   | 11-00                             | —                       |   |  |  |  |
| 177  | Refined or half-refined, light, the density of<br>which amounts to 880 degrees or less<br>100 kilos, net weight<br>Note.—On mineral oils of the two pre-<br>ceding numbers, in addition to the duty,<br>the consumption tax of 13 kronen per 100<br>kilos, net weight is to be levied. The con-<br>sumption tax is always henceforward to be<br>levied on all mineral oils refined in the king-<br>dom (except in the free territories of<br>Trieste and Fiume) the density of which<br>does not exceed 880 degrees at a tempera-<br>ture of 12° R. (15° C.).   | 11-00<br>—                        | —<br>—                  |   |  |  |  |
| 178  | Refined or half-refined, heavy, the density of<br>which exceeds 880 degrees, also lubricating<br>oils, mixed or not with animal or vegetable<br>oils or greases.....100 kilos, net weight<br>Note.—Heavy oils, the density of which<br>exceeds 880 degrees (except prepared lubri-<br>cating oils), for petroleum refineries (lubri-<br>cating oil factories) for production of lubri-<br>cating oil, by permission and under control<br>100 kilos, net weight  | 12-00<br>—<br>7-00                | —<br>—<br>—             |   |  |  |  |
| 179  | Residues from the distillation of mineral oils,<br>not further intended for use as lubricating<br>oils or greases, except solid residues<br>100 kilos, net weight   | 7-00                              | —                       |   |  |  |  |
| XXII.—COTTON, YARN AND WARES THEREOF,<br>MIXED OR NOT WITH OTHER VEGE-<br>TABLE TEXTILE MATERIALS, BUT<br>NOT MIXED WITH WOOL OR SILK. |   |                                   |                         |   |  |  |  |
| 180  | Cotton, roughly carded, bleached, dyed, milled<br>Cotton waste.....   | Free<br>—                         | Free I                  |   |  |  |  |
|  |   |                                   |                         | 181   | Cotton wool, excepting that intended for medi-<br>cal purposes; threads prepared for cleaning<br>machinery, &c. ....100 kilos.   | 12-00  | 12-00 G  |
|  |   |                                   |                         | 182   | Slubbing, unbleached, bleached, dyed, printed:—<br>(a) Single or twofold.....100 kilos.<br>(b) Three or more fold.....   | 12-00<br>24-00   | —<br>—   |
|  |   |                                   |                         | 183   | Cotton yarn: Single, unbleached:—<br>(a) Up to No. 12 English.....<br>(b) Over No. 12 and up to No. 29 English<br>100 kilos.<br>(c) Over No. 29 and up to No. 50 English<br>100 kilos.<br>(d) Over No. 50 and up to No. 70 English<br>100 kilos.<br>(e) Over No. 70 and up to No. 80 English<br>100 kilos.<br>(f) Over No. 80 and up to No. 90 English<br>100 kilos.<br>(g) Over No. 90 and up to No. 110 English<br>100 kilos.<br>(h) Over No. 110 English..... | 14-00<br>14-00<br>19-00<br>33-00<br>33-00<br>33-00<br>33-00<br>28-00<br>Free S | 14-00<br>14-00<br>19-00<br>33-00<br>33-00<br>33-00<br>33-00<br>28-00<br>Free S |
|  |   |                                   |                         | Note.—(1) Cotton wett yarns for manufac-<br>ture of half silk tissues, single, unbleached, in<br>the form of pincoos, or short bobbins, or on<br>bobbins running through their whole length,<br>where are not more than 13 cm. long or 22 mm.<br>thick, with permission and under control:<br>Ex. (c) Over No. 29 and up to No. 50<br>English.....100 kilos.<br>Ex. (d) Over No. 50 and up to No. 70<br>English.....100 kilos.<br>(2) Single unbleached cotton yarns for the<br>manufacture of tulle, curtains or lace, with<br>permission and under control:<br>Ex. (c) Over No. 29 and up to No. 50<br>English.....100 kilos.<br>Ex. (d) Over No. 50 and up to No. 60<br>English.....100 kilos.<br>Ex. (d) and Ex. (e) Over No. 60 and up<br>to No. 80 English.....100 kilos.<br>Ex. (e) Over No. 80 and up to No. 90<br>English.....100 kilos.<br>The single yarns included in these notes<br>may also be imported in a bleached condition,<br>and in that case pay, in addition to the above<br>rates, the surtax of 8 kronen per 100 kilos.<br>provided for in No. 187a (S). |  |  |  |
|  |   |                                   |                         |   | Cotton wett yarns over No. 29 and up to<br>No. 50 and over No. 50 and up to No. 70<br>English will be admitted at the above con-<br>ventional rates even if the bobbins are over<br>13 cm. long (Ser.).  |  |  |
|  |   |                                   |                         | 184   | Of two threads, unbleached:—<br>(a) Up to No. 12 English.....100 kilos.<br>(b) Over No. 12 and up to No. 29 English<br>100 kilos.<br>(c) Over No. 29 and up to No. 50 English<br>100 kilos.<br>(d) Over No. 50 and up to No. 70 English<br>100 kilos.<br>Over No. 60 and up to No. 70 English<br>100 kilos.<br>(e) Over No. 70 English.....<br>(f) Over No. 70 and up to No. 110 English<br>100 kilos.<br>(g) Over No. 110 English.....                          | 19-00<br>24-00<br>33-00<br>45-00<br>—<br>40-00<br>—<br>Free                    | —<br>—<br>—<br>—<br>28-00<br>—<br>Free   |
|  |   |                                   |                         |   | Note.—Unbleached yarns of two threads,<br>for the manufacture of half silk tissues, and<br>of tulle, curtains, or lace, with permission<br>and under control:<br>Ex. (c) Over No. 29 and up to No. 50<br>English.....100 kilos.<br>Ex. (d) Over No. 50 and up to No. 60<br>English.....100 kilos.  | —<br>28-00<br>33-00  | —<br>—<br>—  |
|  |   |                                   |                         | 185   | Of three or more threads, single twist, un-<br>bleached:<br>(a) Up to No. 12 English.....100 kilos.<br>(b) Over No. 12 and up to No. 29 English<br>100 kilos.<br>(c) Over No. 29 and up to No. 50 English<br>100 kilos.<br>(d) Over No. 50 English.....  | 24-00<br>29-00<br>43-00<br>50-00   | —<br>—<br>—<br>—   |
|  |   |                                   |                         |   | Yarn of three or more threads, over No. 60<br>English, for embroidering, with permission<br>and under control.....100 kilos.   | —  | 35-00  |
|  |   |                                   |                         | 186   | Of three or more threads, cable twist, unbleached:<br>(a) Up to No. 12 English.....100 kilos.<br>(b) Over No. 12 and up to No. 29 English<br>100 kilos.<br>(c) Over No. 29 and up to No. 50 English<br>100 kilos.<br>(d) Over No. 50 English.....  | 23-00<br>29-00<br>50-00<br>57-00   | —<br>—<br>—<br>—   |
|  |   |                                   |                         | Notes to Nos. 183—186.—Steamed<br>yarn is considered as unbleached yarn (S).  |  |  |  |
|  |   |                                   |                         | 187   | Cotton yarn if bleached, mercerised, dyed (also<br>printed), is subject to the following additional<br>duties on the corresponding class of raw yarn<br>respectively:—<br>(a) Bleached.....100 kilos<br>(b) Mercerised.....<br>(c) Dyed (also printed).....<br>(d) Bleached and mercerised.....<br>(e) Dyed (also printed) and mercerised.....   | 8-00<br>9-00<br>14-00<br>11-00<br>16-00  | —<br>—<br>14-00<br>11-00<br>16-00  |



## XXII.—COTTON, YARN AND WARES THEREOF, &amp;c.—continued.

| Nos.          | Goods.   | Conventional<br>General<br>Tariff. |          | Kr. Heller. |
|---------------|--|------------------------------------|----------|-------------|
| 188           | Yarn, prepared for retail sale:—   |                                    |          |             |
|               | (a) Of one or two threads; of three or more threads, single twist.....100 kilos.   | 83-00                              | 83-00 g  |             |
|               | (b) Of three or more threads, cable twist ..   | 90-00                              | 83-00 g  |             |
| Cotton Goods. |  |                                    |          |             |
| 189           | Common, i.e., tissues made of No. 50 yarn and under, having in a square of 5mm. 38 threads or less:—   |                                    |          |             |
|               | (a) Plain, simply twilled or not :   |                                    |          |             |
|               | 1. Unbleached.....100 kilos.   | 80-00                              | 75-00 g  |             |
|               | 2. Bleached....."  | 110-00                             | 95-00 g  |             |
|               | 3. Dyed....."  | 130-00                             | 120-00 g |             |
|               | 4. Printed in one, two, three, or four colours, or woven in two colours.....100 kilos.   | 170-00                             | 143-00 g |             |
|               | 5. Printed in five or more colours, or woven in more than two colours.....100 kilos.   | 180-00                             | 153-00 g |             |
|               | (b) Figured:—  |                                    |          |             |
|               | 1. Unbleached....."  | 110-00                             | 95-00 g  |             |
|               | 2. Bleached....."  | 130-00                             | 120-00 g |             |
|               | 3. Dyed....."  | 155-00                             | 143-00 g |             |
|               | 4. Printed in one, two, three or four colours, or woven in two colours.....100 kilos.  | 190-00                             | 167-00 g |             |
|               | 5. Printed in five or more colours, or woven in more than two colours.....100 kilos.   | 200-00                             | 177-00 g |             |
| 190           | Common, close woven, i.e., tissues made of No. 60 yarn and under, having in a square of 5mm. more than 38 threads:—                            |                                    |          |             |
|               | (a) Plain, also simply twilled:—   |                                    |          |             |
|               | 1. Unbleached.....100 kilos.   | 131-00                             | 120-00 g |             |
|               | 2. Bleached....."  | 155-00                             | 133-00 g |             |
|               | 3. Dyed....."  | 180-00                             | 167-00 g |             |
|               | 4. Printed in one, two, three or four colours, or woven in two colours.....100 kilos.  | 215-00                             | 190-00 g |             |
|               | 5. Printed in five or more colours, or woven in more than two colours.....100 kilos.   | 230-00                             | 205-00 g |             |
|               | (b) Figured:—  |                                    |          |             |
|               | 1. Unbleached....."  | 136-00                             | 125-00 g |             |
|               | 2. Bleached....."  | 160-00                             | 150-00 g |             |
|               | 3. Dyed....."  | 185-00                             | 172-00 g |             |
|               | 4. Printed in one, two, three or four colours, or woven in two colours.....100 kilos.  | 220-00                             | 200-00 g |             |
|               | 5. Printed in five or more colours, or woven in more than two colours.....100 kilos.   | 235-00                             | 215-00 g |             |
| 191           | Fine, i.e., tissues made of yarns over No. 50 up to and including No. 100:—  |                                    |          |             |
|               | (a) Unbleached.....100 kilos.  | 195-00                             | 190-00 g |             |
|               | Fine tissues unbleached, ungauled, also scoured tissues, for embroidering, with permission and under control.....100 kilos.                    | —                                  | 85-00 s  |             |
|               | (b) Bleached, dyed, printed, woven in colours.....100 kilos.   | 235-00                             | —        |             |
|               | 1. Bleached, dyed....."  | —                                  | 245-00 g |             |
|               | 2. Printed in one, two, three, or four colours, or woven in two colours.....100 kilos.   | —                                  | 260-00 g |             |
|               | 3. Printed in five or more colours, or woven in more than two colours.....100 kilos.   | —                                  | 270-00 g |             |
| 192           | Very fine, i.e., tissues made of yarn over No. 100.....100 kilos.  | 385-00                             | —        |             |
|               | (a) Unbleached....."   | —                                  | 330-00 g |             |
|               | Note.—Finest tissues of cotton, unbleached, ungauled, also scoured tissues, for embroidering, with permission and under control.....100 kilos. | —                                  | 170-00 s |             |
|               | (b) Bleached, dyed....."   | —                                  | 345-00 g |             |
|               | (c) Printed in one, two, three, or four colours, or woven in two colours.....100 kilos.  | —                                  | 360-00 g |             |

† The following will be considered as yarns prepared for retail sale: (a) Yarns made up in various small ways, i.e., on cordboard, discs, reels, bobbins, star-shaped pieces of cordboard, yarns arranged or packed in cordboard boxes or fancy paper (including the weight of these packages); yarns in small bunks or in balls. (b) Hanks of yarn, put up in more elaborate fashion than that necessary for merely weaving, with loose transverse threads running through them, which do not fasten the hanks tightly but keep them together by means of knots, in such a way that if the knots are pulled the hank falls into small independent hanks. The fact of two- or three-threads in hanks being knotted in a more elaborate manner than the skeining necessary for weaving, does not form any reason for the application of the rates of No. 188. Nevertheless Customs Houses with full customs powers are empowered to levy duty on made-up yarns if the weight of the hanks is not ascertained if they are originally imported solely for industrial purposes (e.g., for the manufacture of lace and trimmings or for covering ropes, &c.), and the importer declares himself in writing on the invoice, as ready to permit temporary official inspection of his factory for the purpose of proving the actual use of the yarn (&c.).

\* See note † to No. 192.

‡ Note to Nos. 189 to 192.—In the case of tissues which are alternately open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between any two regularly recurring points in the design (counting from repeat to repeat), and by reducing the number of threads so obtained to an average per square of 5 millimetres, adding together the product for warp and weft, in the case of tissues of warp and weft threads, the single thread should be counted. No account is taken of fractional parts in establishing the net result of the calculation (G).

|     |  |        |          |
|-----|--|--------|----------|
|     | (d) Printed in five or more colours, or woven in more than two colours. . . . . 100 kilos.   | —      | 370-00 g |
|     | (e) Flat-stitch tissues of all kinds. . . . .  | —      | 290-00 s |
| 193 | Velvet and tissues resembling velvet, also velvet ribbons. . . . . 100 kilos.  | 230-00 | 215-00 g |
|     | Note.—Cut "Manchesters" are to be cleared as velvets.  |        |          |
| 194 | Ribbons (except velvet ribbons). . . . . 100 kilos.  | 220-00 | —        |
|     | (a) Ribbons for advertisement purposes, of cotton threads stuck together, even dyed or printed. . . . . 100 kilos.   | —      | 140-00 s |
|     | (b) Other. . . . .   | —      | 215-00 g |
| 195 | Tulle and netted materials resembling tulle:—  |        |          |
|     | (a) Plain:—  |        |          |
|     | (1) Unbleached. . . . . 100 kilos.   | 380-00 | 350-00 g |
|     | Note.—Plain tulle unbleached, also scoured, for embroidery, with permission and under control. . . . . 100 kilos.  | —      | 45-00 s  |
|     | (2) Bleached, dyed, printed, woven in colours. . . . . 100 kilos.  | 400-00 | 370-00 g |
|     | Note.—Stiff nets, similar to hobniet. . . . . 100 kilos.   | 141-00 | —        |
|     | (b) Figured, except with lace-like designs:—   |        |          |
|     | (1) Unbleached. . . . . 100 kilos.   | 400-00 | 370-00 g |
|     | (2) Bleached, dyed, printed, woven in colours. . . . . 100 kilos.  | 440-00 | 400-00 g |
| 196 | Curtains resembling hobniet or lace (blinds, window hangings and the like) and nets for furniture, woven with indication for cutting. . . . . 100 kilos.   | 140-00 | —        |
| 197 | Lace, including embroidery aigrette (chemical morianted). . . . . 100 kilos.   | 750-00 | 660-00 g |
| 198 | Embroidery:—   |        |          |
|     | (a) Trimmings (strips, insertions):—   |        |          |
|     | 1. Merely embroidered on the edges. . . . .  | 730-00 | 450-00 s |
|     | 2. Other (also embroidered in the centre) . . . . . 100 kilos.   | 800-00 | 450-00 s |
|     | (b) Tulle and lace, embroidered. . . . .   | 750-00 | 660-00 g |
|     | Stuffs for curtains and furniture covers of smooth tulle, embroidered in chain-stitch, or with other stitches resembling chain-stitch, also with spun-stitch, long-stitch, braid-stitch, or hollow-stitch, or with appliqué work of cambric, muslin, and similar tissues, as well as with articles sewn on such as rings, nozzles, balls, &c. . . . . 100 kilos. | —      | 360-00 s |
|     | (c) Not specially mentioned. . . . .   | 730-00 | 480-00 s |
|     | Note.—Chain-stitch tissues, even in combination with spun-stitch, long-stitch, or braid-stitch. . . . . 100 kilos.   | —      | 350-00 s |
| 199 | Passenunterie and button-makers' wares. . . . .  | 226-00 | 215-00 g |
| 200 | Knitted wares and hosiery:—  |        |          |
|     | (a) Knitted materials and hosiery in the piece (to be sold by the metre):—   |        |          |
|     | 1. Unbleached. . . . . 100 kilos.  | 220-00 | —        |
|     | 2. Bleached, dyed, printed, knitted or netted in colours. . . . . 100 kilos.   | 240-00 | —        |
|     | (b) Stockings and socks:—  |        |          |
|     | 1. Weighing over 1 kilo. per dozen pairs:—   |        |          |
|     | With needlework. . . . . 100 kilos.  | 220-00 | 220-00 g |
|     | Other. . . . .   | 220-00 | 180-00 g |
|     | 2. Weighing 1 kilo. or less per doz. pairs:—   |        |          |
|     | With needlework. . . . . 100 kilos.  | 280-00 | 235-00 g |
|     | Other. . . . .   | 285-00 | 220-00 g |
|     | (c) Gloves:—   |        |          |
|     | 1. Weighing over 300 grammes per dozen pairs:—   |        |          |
|     | With needlework. . . . . 100 kilos.  | 300-00 | 300-00 g |
|     | Other. . . . .   | 300-00 | 240-00 g |
|     | 2. Weighing 300 grammes or less per dozen pairs:—  |        |          |
|     | With needlework. . . . . 100 kilos.  | 400-00 | 400-00 g |
|     | Other. . . . .   | 400-00 | 500-00 g |
|     | (d) Not specially mentioned:—  |        |          |
|     | With needlework. . . . .   | 300-00 | 300-00 g |
|     | Other. . . . .   | 300-00 | 240-00 g |

† Under this heading are included all flat-stitched tissues (even dyed, printed or woven in colours, without regard to the condition or quality of the yarns used for their manufacture), worked with figures resembling embroidery on which the weft threads of the pattern lie flush with the rest of the texture, at least altogether on one side and partly on the other. They are distinguished from similar articles by the fact that the figure-threads always bind the same threads of the foundation-tissue when the figure is turned over and appear to be woven with it, which is not the case with embroideries. Flat-stitched tissues of which the foundation-tissue is made of yarn of No. 100 or less, may be assessed for duty according to the weight of the foundation-tissue, or if the threads of the pattern have been removed from the cutting required for the ascertainment of the weight of the main tissue (&c.).

Note 1.—Strips serving for tying up packages, not more than 5 mm. wide, made of cotton threads stuck together, even of different coloured threads, are included under ribbons for advertisement purposes. They may have the name of the firm, address, &c., printed on them (G). Note 2.—Mercerized tissues or tissues made wholly or partly of mercerized yarn, as also velvet and ribbons of the same kind, are subject to a duty of 18 kronen per 100 kilos. (75.74 d. per cwt.), in addition to the duties to which they are already respectively liable (G) (&c.). The duty of 18 kronen is additional also applied to the duty of 18 kronen relating the conventional and surtax, the conventional rates applying to the different tissues are to be taken into consideration.

Note 3.—Tulle and netted materials resembling tulle figured with lace-like designs are dutiable as lace. Note 2.—Tulle worked with lace-like designs, similar to the samples deposited on the occasion of the signing of the Treaty, is dutiable, not as lace, but as figured tulle under No. 196 (b) (G).

## AUSTRIAN-HUNGARIAN TERRITORIES.

† The conventional duty is applicable to these cloths even when they are cut in squares and show more than 40 threads to the square of 2 cm. on the edges or borders. Narrow strips not more than 5 mm. wide made of coloured yarn, woven in with the edges, have no effect on the classification (S).

| Nos.   | Goods.  | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |
|--|---|-----------------------------------|---|
| XXIV.—WOOL, WOOLLEN YARN, AND WOOLLEN WARES, MIXED OR NOT WITH OTHER TEXTILE MATERIALS, EXCEPT SILK. |   |                                   |   |
| 220  | Wool, raw, washed, dyed, bleached, milled and waste .....   | Free                              | —   |
| 221  | Wool, in the grease, washed, combed and waste<br>Wadding of wool and hair; hat wadding and hat felt (the felting merely begun, not worked) .....  | Free                              | Free B                                      |
|  | Yarn.   | 22-00                             | —   |
| 222  | Yarn of coarse animal hair (cattle hair and the like) up to No. 5 metric, inclusive, unbleached:—<br>(a) Of one or two threads .....  | 19-00                             | —   |
|  | (b) Of more than two threads .....  | 29-00                             | —   |
|  | Note.—Yarn of coarse animal hair above No. 5 metric, as also bleached, dyed, and printed yarn, is to pay duty under No. 225 as carded yarn.   |                                   |   |
| 223  | Mohair, alpaca (also mottled alpaca) and genappes yarn; all these of one or two threads, unbleached, imported at certain specified customs houses .....   | Free                              | —   |
| 224  | Combed yarn of camel hair, of one or two threads, unbleached, imported at certain specified customs houses .....  | 5-00                              | —   |
| 225  | Combed yarn, not specially mentioned:—<br>(a) Unbleached, single:—<br>1. Up to No. 45 metric .....  | 12-00                             | 12-00 G                                     |
|  | 2. Over No. 45 metric .....   | 21-00                             | 21-00 G                                     |
|  | (b) Unbleached, of two or more threads:—<br>1. Up to No. 45 metric .....  | 17-00                             | 17-00 G                                     |
|  | 2. Over No. 45 metric .....   | 29-00                             | 29-00 G                                     |
|  | Note.—(1) Combed yarn, not specially mentioned, unbleached, of one or two threads, over No. 30 and up to No. 45 (50 Ser.) metric, inclusive, for the manufacture of trimmings, by permission and under control, is free.<br>(2) Double yarn called "lasting," of No. 40 up to No. 65 metric, for the weaving of lasting, by permission and under control .. | —                                 | Free B                                      |
|  | (c) Bleached, dyed, printed single:—<br>1. Up to No. 45 metric .....  | 29-00                             | 29-00 B                                     |
|  | 2. Over No. 45 metric .....   | 35-00                             | 35-00 G                                     |
|  | (d) Bleached, dyed, printed, of two or more threads:—<br>1. Up to No. 45 metric .....   | 33-00                             | 35-00 B                                     |
|  | 2. Over No. 45 metric .....   | 48-00                             | 45-00 G                                     |
|  | (e) Mixed, dyed or printed, in the wool, also combed yarn mixed with unbleached wool:—<br>1. Single .....   | 33-00                             | 33-00 G                                     |
|  | 2. Of two or more threads, also yarns of threads of different colours .....   | 38-00                             | 35-00 G                                     |
|  | Note.—Printed yarns for the warp of carpets, by permission and under control ..   | 29-00                             | Free s                                      |
| 226  | Carded yarn, and spun yarn resembling carded yarn, not specially mentioned:—<br>(a) Unbleached, single .....  | 19-00                             | 19-00 G                                     |
|  | (b) Unbleached, of two or more threads .....  | 29-00                             | 29-00 G                                     |
|  | (c) Bleached, dyed, printed:—<br>1. Single .....  | 29-00                             | —   |
|  | (a) Bleached, printed .....   | —                                 | 29-00 G                                     |
|  | (b) Dyed .....  | —                                 | 25-00 B                                     |
|  | 2. Of two or more threads .....   | 38-00                             | 35-00 G                                     |
| 227  | Yarn made up for retail sale .....  | 52-00                             | —   |
|  | Woolen Wares.   |                                   |   |
| 228  | Common woollen coverlets ("Köten"); halima cloth; cloth hat No. 25 (A) .....  | 29-00                             | —   |
| 229  | Woolen tissues not otherwise mentioned, printed or not:—<br>(a) Weighing more than 700 grammes per sq. metre .....  | 120-00                            | 120-00 G                                    |
|  | (b) Weighing more than 200 and up to 700 grammes per sq. metre .....  | 200-00                            | —   |
|  | 1. Weighing more than 200 and up to 500 grammes per sq. metre .....   | —                                 | 200-00 G                                    |
|  | 2. Weighing more than 500 and up to 700 grammes per sq. metre .....   | —                                 | 180-00 G                                    |
|  | (c) Weighing 200 grammes and less per sq. metre .....   | 262-00                            | 262-00 G                                    |

\* Combed wool weighing more than 8 grammes per metre is dutiable under this number. Wool combed in the shape of coarse threads, half finished, is dutiable under No. 25 (A).

† Note to Nos. 225 and 226.—(1) Yarn composed of two strands of different colour (yarn with one strand clouded) which has received a certain degree of fulling by the self-actor is considered as single, and is dutiable under No. 225 (e) 1 and No. 226 (c) 1. (2) Fancy yarn included under No. 225 (b), (d) and (e) 2, and under No. 226 (b) and (c) 2 (25 kronen) (B).

Under this heading are included yarn of two or more strands, unbleached, bleached, dyed, printed or mixed, the spinning of which is interrupted by knots, loops, spiral, &c. (B) (G).

Yarns strongly twisted, which form such knots or loops by twisting each other and which come straight again when pulled, are not included under this heading, but are dutiable according to their kind (A) (G).

Yarn faintly coloured in order to render it distinct for the purpose of weaving (yarn faintly coloured) is dutiable as yarn not coloured. Yarn is distinguished from dyed yarn by its faint colour, which disappears on its being washed in tepid water (15° C.) (B).

| Nos.  | Goods.   | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |
|---|--|-----------------------------------|---|
| <i>Notes.</i> —1. Chemical foundation, mordanted (woollen tissues specified in No. 229) for embroidery aërienne, with permission and under control ... 100 kilos. |  |                                   |   |
| 2. Used packing of coarse goat and similar hair for further manufacture after breaking up the tissue, by permission and under control .....                       |  | —                                 | Free G                                      |
| 230   | Velvet and tissues similar to velvet (with cut or acute pile), printed or not ... 100 kilos.   | 240-00                            | 220-00 G                                    |
| 231   | Ribbons .....  | 240-00                            | 220-00 G                                    |
| 232   | Passementerie and button-makers' wares ..  | 240-00                            | 220-00 G                                    |
| ex. 232   | Trimmings of wool known as <i>galitan</i> , in conformity with samples deposited when the Treaty was concluded, imported through custom houses specially designated for that purpose ..... | —                                 | 120-00 Bul                                  |
| 233   | Knitted wares and hosiery:—  |                                   |   |
|   | (a) Knitted stuffs and hosiery in the piece (to be sold by the metre) ... 100 kilos.   | 240-00                            | —   |
|   | (b) Stockings and socks:—  |                                   |   |
|   | 1. Weighing more than 1 kilo. per dozen pairs:—  |                                   |   |
|   | (a) With needlework ... 100 kilos.   | 250-00                            | 250-00 G                                    |
|   | (b) Other .....  | 250-00                            | 220-00 G                                    |
|   | 2. Weighing 1 kilo. or less per dozen pairs:—  |                                   |   |
|   | (a) With needlework ... 100 kilos.   | 320-00                            | 320-00 G                                    |
|   | (b) Other .....  | 320-00                            | 260-00 G                                    |
|   | (c) Gloves:—   |                                   |   |
|   | (a) With needlework .....  | 330-00                            | 330-00 G                                    |
|   | (b) Other .....  | 330-00                            | 300-00 G                                    |
|   | (d) Not specially mentioned:—  |                                   |   |
|   | (a) With needlework .....  | 230-00                            | 250-00 G                                    |
|   | (b) Other .....  | 250-00                            | 200-00 G                                    |
| 234   | Shawls and tissues similar to shawls; lace and lace scarfs, shawls &c.; tulle and netted stuffs similar to tulle .....   | 476-00                            | —   |
| 235   | Tissues embroidered with silk .....  | 600-00                            | 600-00 G                                    |
| 236   | Tissues embroidered with other materials ..  | 500-00                            | 500-00 s                                    |
| 237   | Carpets:—  |                                   |   |
|   | (a) Of dog, cat, or cattle hair, with or without a slight admixture of wool 100 kilos.   | 30-00                             | —   |
|   | (b) Knotted carpets ("Knotteppiche") ..  | 180-00                            | 180-00 G                                    |
|   | (c) Other, and carpets of felt, printed or not ..  | 120-00                            | —   |
| 238   | Felt and felt wares (except carpets):—   |                                   |   |
|   | (a) Coarse felts of animal hair (whether cut out, tarred, lacquered or not) ... 100 kilos.   | 32-00                             | —   |
|   | (b) Other felt and felt wares:—  |                                   |   |
|   | 1. Not printed .....   | 120-00                            | 120-00 G                                    |
|   | 2. Printed .....   | 190-00                            | —   |
| 239   | Articles for technical purposes:—  |                                   |   |
|   | (a) Sieve-bottoms, ropes, and cordage, of horse hair; coarse net work, knotted nets and similar technical articles, not otherwise mentioned .....  | 35-00                             | —   |
|   | (b) Press cloths and filter cloths weighing more than 500 grammes per square metre ..  | —                                 | 15-00 G s                                   |
|   | Note.—Press cloths and filter cloths weighing 500 grammes or less will be treated as woollen tissues not specially mentioned.  |                                   |   |
|   | (c) Hose, woven or knitted; girths 100 kilos.  | 95-00                             | —   |
|   | (d) Transmission belts .....   | 100-00                            | 90-00 G                                     |
| <b>XXV.—SILK AND SILK WARES.</b>  |  |                                   |   |
| <i>Mixed or not with other Textile Materials.</i>   |  |                                   |   |
| 240   | Silk cocoons; silk waste, not spun .....   | Free                              | Free I                                      |
| 241   | Silk wadding, excepting that for medicinal purposes .....  | 30-00                             | —   |
| 242   | Silk (reeled or spun), twisted or not:—  |                                   |   |
|   | (a) Unbleached .....   | Free                              | Free I                                      |
|   | (b) Bleached (boiled off) .....  | 120-00                            | 80-00 G s                                   |
|   | (c) Dyed:—   |                                   |   |
|   | 1. Black .....   | 95-00                             | 80-00 s                                     |
|   | 2. Other colours .....   | 120-00                            | 90-00 G s                                   |
| 243   | Floss silk (silk waste, spun), twisted or not:—  |                                   |   |
|   | (a) Unbleached or bleached; (boiled off) ..  | Free                              | Free I s                                    |
|   | Note.—So-called violet yarns are included in this number.  |                                   |   |
|   | (b) Dyed:—   |                                   |   |
|   | 1. Black .....   | 95-00                             | 80-00 G s                                   |
|   | 2. Other colours .....   | 120-00                            | 90-00 G s                                   |
| 244   | Artificial silk, twisted or not:—  |                                   |   |
|   | (a) Natural white, not dyed .....  | Free                              | Free II                                     |
|   | (b) Dyed:—   |                                   |   |
|   | 1. Black .....   | 95-00                             | 80-00 G                                     |
|   | 2. Other colours .....   | 120-00                            | 90-00 G                                     |
| 245   | Yarn of silk, horse silk, or artificial silk, combined with other textile materials, twisted or not:—  |                                   |   |
|   | (a) Yarn with hurls of waste silk .. 100 kilos.  | 48-00                             | —   |
|   | (b) Other .....  | 70-00                             | —   |
|   | Note.—Unbleached, combed yarns traversed by a thread of un-spun silk are to be treated as combed yarns under No. 225.  |                                   |   |
| 246   | Twist of silk, horse silk, or artificial silk, combined or not with other textile materials, bleached or dyed, prepared for retail sale .....  | 160-00                            | 110-00 s                                    |



## AUSTRIAN-HUNGARIAN TERRITORIES.

|  |  | General     |  | Conven- |  |  |  |  |  | General     |  | Conven-     |  |  |  |
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## XXVI.—MADE-UP ARTICLES—continued.

| Nos. | Goods.  | Conventional    |                         |
|------|---|-----------------|-------------------------|
|      |   | General Tariff. | Kr. Heller. Kr. Heller. |
| 275  | (a) Mounted with precious metals:—  |                 |                         |
|      | 1. Of gold.....each   | 5-00            | —                       |
|      | 2. Of silver.....each   | 3-00            | —                       |
|      | (b) Ornamental articles made of cord ("pièces", chenille, and similar trimmings, also further worked up (but without lace or embroidery):—  |                 |                         |
|      | (a) Wholly or partly of silk, floss silk, or artificial silk.....100 kilos.   | 1,300-00        | —                       |
|      | (b) Of other textiles.....  | 350-00          | —                       |
|      | Note.—Ornamental articles of the above kinds with lace or embroidery will be treated as articles of fashion under No. 274.  |                 |                         |
| 276  | Clothing, underclothing, articles of fashion, and other sewn stuff articles not specially mentioned, are dutiable according to the principal component material, which, so far as regards ladies' clothes and articles of fashion, is the textile containing the highest duty, with an additional 40 per cent. (6). |                 |                         |
|      | Corsets of cotton (tissues or of linen trimmed with cotton or linen lace, the width of which does not exceed 2 cm.), are dutiable according to the principal component material, with an additional 40 per cent. (6).   |                 |                         |
|      | Women's mantles and cloaks of woolen tissues with notions (lining, ornaments, and the like) of silk wares included under Nos. 247-260, of the general tariff or trimmings specified under No. 273 (a) of the general tariff.....100 kilos.  | —               | 600-00 G                |
|      | Underclothing of <i>crêpe de saute</i> :—   |                 |                         |
|      | Cotton.....   | 180-00 S        |                         |
|      | Woolen.....   | 260-00 S        |                         |
|      | Of silk.....  | 750-00 S        |                         |
|      | Of half-silk.....   | 530-00 S        |                         |
|      | Note.—Underclothing of <i>crêpe de saute</i> will be dutiable as knitted wares so far as concerns their trimmings (S).  |                 |                         |

## General Note to Chapters XXII. to XXVI.

1. Yarns with dressed or sized warp are subject to a surtax of 5 per cent. on the rate leviable on the yarn used (S).
2. Bands of glass, china or metal, glass enamel, tinzel, glass threads, whalebone threads, &c., woven in or knitted in textile wares, do not affect the tariff classification of these goods (S).
3. Textile wares of all kind, in combination with metallic threads (wire, round or flattened), are subject to a surtax of 30% on the rate leviable on the wares in question.  
Textile wares of all kinds in combination with metallic threads (wire, round or flattened) are subject to a surtax of the rate leviable on the wares in question of 10 per cent. in the case of silk wares included under Nos. 247, 248, 250, 251 and 253; and of 30 per cent. in the case of all other textile wares (G) (S).
4. In the case of the assessment for duty of embroidered materials, the material itself is to be considered and the embroidery is not to be considered, unless the tariff contains special regulations on the subject. Embroidered velvet and tissues similar to velvet, and embroidered ribbons (the latter so far as they are not specially mentioned in the tariff) are to be taxed as embroidery (S).  
Embroidered knitted wares, passementerie and button makers' wares (except those belonging to No. 247 (embroidered silk wares) and No. 255 (embroidered part-silk wares)) are not to pay duty as embroidery, but according to their nature. Cotton, linen and woolen knitted wares embroidered with silk, ornamented therewith by sewing, are to be treated as half-silk knitted wares under No. 258; similarly cotton, linen and woolen passementerie and button makers' wares embroidered with silk, or ornamented therewith by sewing, are to be treated as half-silk passementerie and button makers' wares under No. 260 (G) (S).
5. In the case of stockings, socks, gloves and knitted wares, not specially mentioned, the making up is not to be taken into consideration, so far as it does not concern knitted articles of fashion (ornamental articles of luxury), which are to be treated as articles of fashion under the more highly taxed heading. Tissues which are merely provided with simple hems or seams, so far as not occurring in articles of fashion, are not to pay duty according to the rate for sewn articles, but are merely to be subject to a surtax of 10 per cent. on the duty leviable on the tissue itself.  
Knitted wares and hosiery are dutiable, knitted, crocheted, netted (net or knotted work) wares, e.g., such stuffs in the piece, ribbons, hoods, gaiters, gloves, caps, trousers, collars, corsets, pelmères, mittens, knee warmers, waistcoats, baby shirts, aprons, socks, stockings, sachels, purses, knitted wearing apparel, kerchiefs, vests, and similar articles; as also regularly shaped goods (*fournitures*) and wares cut out from knitted article and sewn (G) (S).
6. In the case of knitted wares, the presence of seams or hems, the bordering with narrow ribbon in order to prevent any itching, and ordinary indispensable accessories (whenever the material of which they are composed) such as sewn button holes, button loops, hooks, buckles, thongs, garters, plaid strings (bonnet, &c., strings), laces, and the like, are not to be taken into account (F) (G).
7. Stitches by means of which double lace or open work embroidery—accessories of piece goods are joined together are likewise to be disregarded. On the other hand, made-up articles (e.g., collars, wrist-bands, and similar articles), consisting of pieces of lace or open-work embroidery joined together by needlework, are dutiable as articles of fashion (*passementerie*) (S).

to be taken into account. Such articles and accessories neither enter into the classification of the article under No. 274, nor, as regards regularly shaped knitted wares, do they involve their classification as sewn knitted wares (G) (S).

Sewn articles cut out of knitted stuff, with the exception of ornamented fancy articles, are dutiable in accordance with the general tariff rates under Nos. 230, 233, 252, or 258 (G) (S).

Knitted articles, such as fashion, but not regularly shaped, and also sewn (ornamented) fancy articles, as, for example, those trimmed with bows, quilting, lace, embroidery, &c., are not dutiable under the above-mentioned numbers, but as articles of fashion, according to the more highly taxed trimmings (No. 274); and, for the purpose of calculating the surtax, the conventional duty applicable to such trimmings, if the conventional duty is established therefor, is taken as basis. If the trimming is not subject to a higher duty than that applicable to the knitted tissue of which the article is made, it is not taken into account (G) (S).

In the case of gloves of cotton, linen, or woolen knitted stuffs, reef-lined gussets (so-called *lambour seams*) of silk or of cloth, which, under the provisions of the general tariff, would entail the classification of the gloves as wares of half-silk (No. 258), are disregarded so far as regards gloves entitled to the benefits of the conventional tariff (G) (S).

Regularly shaped caps are also dutiable as knitted wares (G) (S).  
Silk and half-silk tissues, merely provided with simple hems or seams so far as not occurring in articles of fashion, are not to pay duty according to the rate for sewn articles, but are merely to be subject to a surtax of 5 per cent. on the duty leviable on the tissue itself (S).

Pocket handkerchiefs, bed and table linen, and handkerchieving, made of cotton yarn, or of textile materials included in Class XXIII., with hemstitching, or with hemstitching over the edge of the tissue, are formed by simple sewing of the same, or by the single or multiple folding over of the edge of the tissue (the folds being of greater or smaller breadth), and then by securing the portions folded over by sewing, whereby the tissues are neither made to present pinking (open work hems) of any kind whatever, nor ornamented by fancy needlework or otherwise, are, on that account, neither dutiable as sewn goods nor subject to any surtax (G) (S).

On the above-mentioned articles, in place of the duty applicable to sewn articles, the surtax of 10 per cent. provided for in Note 5 (above) is levied, if they are provided either only with simple open-work hem, (half or whole "ladder" hem), or only with a single row of perforations running parallel with the edge of the tissue in the interior of the tissue, and formed in exactly the same way as the simple open-work hem, but not connected with the hem by special stitches (G) (S).

In calculating the surtax referred to in paragraphs 1, 3 and 5 the conventional rates are not to be taken as basis (G).

Strips of stuff (except those of specially tariffed textiles, e.g., of batiste, tulle &c.), cut, or cut (stamped) out, after the manner of ribbons, plain-bordered, scalloped, undulated, perforated, or consisting of various strips joined together by means of adhesive substances, so as to form figures or ornaments; or crossed with ribbons, chenille, braids, and the like, are to pay duty as ribbons, in cases where the breadth of the same is less than 20 centimetres (G).

Except when otherwise provided in the Tariff, textile wares measured into lengths or cut out, without needlework, are to be treated as goods imported in the piece to be sold by the metre (G).

Articles of textile wares, such as material other than silk or half-silk, in which the foundation material is united with unspin or tulle by the embroidering upon it of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material, are dutiable not as sewn articles under No. 274, but as embroidery (G) (S).

Textile manufactures on which are embroidered only letters, even interlaced or severely ornamented (monograms, ornamental letters &c.), or names, numbers, or the like, are not considered as embroideries, but dutiable according to kind (G) (S).

6. Sacks of coarse materials are to be treated as the tissues of which they are made (F) (S).

7. Used and marked sacks of coarse materials which are imported to be filled with corn and re-exported within two months, by permission and under control (Free) (S).

8. Used and marked sacks of coarse materials used to export corn of all kinds, malt, and other dried seeds, kails, coal or paper pulp, and then returned empty, on production of certificate, by permission and under control (Free) (G) (S).

## XXVII.—BRUSH AND SIEVE MAKERS' WARES.

| Nos. | Goods.   | Conventional    |                         |
|------|--|-----------------|-------------------------|
|      |  | General Tariff. | Kr. Heller. Kr. Heller. |
| 275  | Brushmakers' wares, common, i.e., of bristles (also substitutes for bristles), straw, piasava or other vegetable material, such as, for further worked, mounted or not with wood or iron, unglazed, not polished nor lacquered:— |                 |                         |
|      | (a) Brooms of straw, piasava or other vegetable material.....100 kilos.  | 12-00           | —                       |
|      | (b) Brooms of <i>cynggria</i> with or without handles.....100 kilos.   | —               | 3-60 F                  |
|      | (c) Coarse pot brushes.....  | 43-00           | 32-00 G                 |
|      | (d) Other common brushmakers' wares.....   | 36-00           | 25-00 G                 |
| 276  | Brushmakers' wares, not specially mentioned (except wire brushes for technical purposes, mounted):—  |                 |                         |
|      | (a) Of common materials.....100 kilos.   | 73-00           | —                       |
|      | (b) Of fine materials.....   | 120-00          | —                       |
|      | (c) Of very fine materials.....  | 240-00          | —                       |
|      | (d) Of precious metals:—   |                 |                         |
|      | 1. Of gold.....  | 850-00          | —                       |
|      | 2. Of silver.....  | 600-00          | —                       |
|      | Note.—1. In the case of scrubbing brushes and horse brushes, combination with textile material does not affect the tariff classification.  |                 |                         |
|      | 2. Fine paint brushes, so far as they are not included under (c) and (d), pay duty under (b).  |                 |                         |
|      | Paint brushes, except coarse paint brushes, coming under No. 275, mounted:   |                 |                         |
|      | (a) Of common materials.....100 kilos.   | —               | 60-00 G                 |

| Nos.   | Goods. | Conventional Tariff |             | Nos.  | Goods.   | Conventional Tariff |             |
|--|--------|---------------------|-------------|---|--|---------------------|-------------|
|  |        | General             | Kr. Heller. |   |  | General             | Kr. Heller. |
| (b) Of fine materials:—  |        |                     |             | 283   | Wares of this class with fittings of precious metals:—   |                     |             |
| 1. Paint brushes of prepared bristles, mounted or not in wood or iron, not polished or lacquered, ..... 100 kilos.   |        | —                   | 80-00 G     | (a) Of gold ..... 100 kilos.  | 850-00   | —                   |             |
| 2. Fine bristle or hair paint brushes, mounted in wood, and with round or flat metal holdfasts ..... 100 kilos.  |        | —                   | 90-00 G     | (b) Of silver ..... 100 kilos.  | 600-00   | —                   |             |
| 3. Other fine paint brushes in combination with ordinary or fine materials ..... 100 kilos.  |        | —                   | 120-00 G    | XXIX.—PAPER AND PAPER WARES.  |  |                     |             |
| <i>Note.</i> —Nos. 273 and 278.—In the case of paint brushes, binding of twine or yarn (even of silk) and binding of imitation gold wire or imitation gold threads, do not affect the tariff classification (G).   |        |                     |             | 284   | Paper pulp, bleached or not:—  |                     |             |
| 4. Wooden sieves, finished, with bottoms of wood shavings or iron ware; wooden sieve bottoms ..... 100 kilos.  |        | 40-00               | —           | (a) Of rags (half pulp) ..... 100 kilos.  | Free   | —                   |             |
| 5. Sieves, not specially mentioned, with bottoms:—   |        |                     |             | (b) Of wool, straw, esparto and similar fibres:—  |  |                     |             |
| (a) Of horse-hair or wire ..... 100 kilos.   |        | 72-00               | —           | 1. Mechanically pulped ..... 100 kilos.   | 1-50   | —                   |             |
| (b) Of other textile materials (except horse-hair and silk) ..... 100 kilos.   |        | 120-00              | —           | 2. Chemically pulped ..... 100 kilos.   | 1-50   | —                   |             |
| (c) Of silk ..... 100 kilos.   |        | 240-00              | —           | <i>Note.</i> —Paper pulp imported in rolls, or in the form of cardboard, will only be tariffed according to this number if it is perforated or if by desire of the parties concerned it is performed by the authorities.  |  |                     |             |
| 6. Coarse carpets and mats (carriage mats and the like):—  |        |                     |             | 285   | Pasteboard (cardboard):—   |                     |             |
| Unfinished ..... 100 kilos.  |        | 12-00               | 10-00 G     | (a) Ordinary, weighing 300 grammes or more per square metre ..... 100 kilos.  | 7-20   | —                   |             |
| Dyed ..... 100 kilos.  |        | 12-00               | 12-00 G     | 1. Rough rag pasteboard and strawboard ..... 100 kilos.   | —  | 5-00 G              | 1-60 G      |
| <i>Note.</i> —(1) Cocoa-nut matting manufactured in strips ..... 100 kilos.  |        | 30-00               | 16-00 G     | 2. Other ..... 100 kilos.   | —  | —                   | —           |
| (2) In the case of cocoa-nut stair covering and cocoa-nut matting, a tiring or other mixture of other plaited or spun stuffs to strengthen the tissue or plait, or a common bordering designed to increase the durability of the article, does not affect the tariff classification (G). |        |                     |             | (b) Pressing boards, slate board, glazed boards ..... 100 kilos.  | 7-20   | —                   |             |
| Plaited wares, not specially mentioned:—   |        |                     |             | (c) Fine cardboard ..... 100 kilos.   | 13-00  | 13-00 G             |             |
| (a) Common, i.e., coarse wares for domestic or industrial use, combined or not with wood ..... 100 kilos.  |        | 12-00               | —           | <i>All cardboard painted or figured in colours, also if with impressed designs</i> ..... 100 kilos.   | 15-00  | 15-00 G             |             |
| (b) Fine, so far as they are not included under (c), combined or not with common materials ..... 100 kilos.  |        | 36-00               | —           | 286   | Tarred cardboard and carton-pierre   | 7-20                | —           |
| 1. Straw plaits (ribbons of all kinds), not combined with other materials 100 kilos.   |        | —                   | 4-60 I S    | (a) Sanded ..... 100 kilos.   | —  | 3-00 G              |             |
| 2. Plaits of wood shavings, for sieves, hats, mats, &c., not dyed ..... 100 kilos.   |        | —                   | 1-20 I S    | (b) Other ..... 100 kilos.  | —  | 5-00 G              |             |
| 3. Other wares ..... 100 kilos.  |        | —                   | 36-00 I S   | Paper.  |  |                     |             |
| (c) Very fine, i.e., plaited wares, traversed or worked with silk or other textile, with horse-hair or metal threads, combined or not with common or fine materials (100 kilos.  |        | 120-00              | —           | 287   | Packing paper, weighing 50 grammes and more per square metre:—   |                     |             |
| "Plaits for hats, referred to in No. 285, even in combination with silk, cotton and other textile threads fastened together (textile-sparsity) ..... 100 kilos.  |        | —                   | 60-00 S     | (a) Not dyed ..... 100 kilos.   | 7-20   | 3-50 G              |             |
| (d) Combined with other very fine materials ..... 100 kilos.   |        | 240-00              | —           | (b) Dyed in the pulp or tarred ..... 100 kilos.   | 10-00  | 4-00 G              |             |
| 283 "Basketmakers' wares (also of plaited esparto):—   |        |                     |             | 288   | Blotting paper:—   |                     |             |
| (a) Common (coarse hampers for packing and transport of goods, carriage and linen baskets, fish-bots and the like) of reeds &c., peeled or not, either stained, dyed, varnished, not lacquered, combined or not with wood, iron or base metals ..... 100 kilos.                          |        | 12-00               | —           | (a) Common, not dyed ..... 100 kilos.   | 7-20   | —                   |             |
| 1. Not combined with other materials ..... 100 kilos.  |        | —                   | 5-50 G      | (b) Fine, also blotting cardboard ..... 100 kilos.  | 14-00  | —                   |             |
| 2. In combination with wood, iron or base metals ..... 100 kilos.  |        | —                   | 8-00 G      | (c) With impressed designs ..... 100 kilos.   | 16-00  | —                   |             |
| (b) Fine, i.e., all other, so far as they are not included under (c), combined or not with common or fine materials ..... 100 kilos.   |        | 120-00              | 85-00 G     | 289   | Drawing paper, artists' boards, copper-plate printing paper ..... 100 kilos.   | 30-00               | —           |
| <i>Note.</i> —Toys of wickerwork, combined or not, with common or fine materials, are dutiable under this number (G).  |        |                     |             | (a) Drawing paper ..... 100 kilos.  | —  | 12-00 G             |             |
| (c) Very fine, i.e., combined with very fine materials ..... 100 kilos.  |        | 240-00              | —           | (b) Artists' boards, copper-plate printing paper ..... 100 kilos.   | —  | 15-00 G             |             |
| Basketmakers' wares, in which silk spars or silk threads are inserted together for hat plaits (G).   |        |                     |             | (c) Card-paper weighing less than 200 grammes per square metre ..... 100 kilos.   | —  | 15-00 G             |             |
| Plaited material also toys of wickerwork in combination with the fine materials ..... 100 kilos.   |        | 200-00              | G           | <i>Note.</i> —The reduced duty under No. 289 (c) applies also to gratulated drawing paper (G).  |  |                     |             |
| <i>Note.</i> —Wicker furniture is to be treated as wooden wares under Class XXXIV, as also are all those when combined with one another or with metal threads; also silk, cotton or silk textile threads fastened together for hat plaits (G).   |        |                     |             | 290   | Coloured paper, also lacquered and white-coated paper:—  |                     |             |
| <i>Note to above.</i> —The wicker furniture which is to be treated as wooden wares under Class XXXIV, is that in which the preponderating part consists of wood not covered with wickerwork (G).   |        |                     |             | (a) Smooth ..... 100 kilos.   | 27-00  | 17-00 G             |             |
|  |        |                     |             | (b) With impressed designs, marbled or goffered ..... 100 kilos.  | 40-00  | —                   |             |
|  |        |                     |             | 1. Calico paper ..... 100 kilos.  | —  | 24-00 G             |             |
|  |        |                     |             | 2. Other ..... 100 kilos.   | —  | 37-00 G             |             |
|  |        |                     |             | 291   | Purchasing paper ..... 100 kilos.  | 30-00               | 16-00 G     |
|  |        |                     |             | 292   | Paper, prepared for photographic purposes:—  |                     |             |
|  |        |                     |             | (a) Not sensitized (albuminous, gelatine, carbon, &c., paper) ..... 100 kilos.  | 30-00  | —                   |             |
|  |        |                     |             | (b) Sensitized ..... 100 kilos.   | 50-00  | —                   |             |
|  |        |                     |             | 293   | Other chemical paper ..... 100 kilos.  | 30-00               | 30-00 G     |
|  |        |                     |             | 294   | Gilt and silvered paper, and paper with gilt and silvered designs (real or imitation, also bronzed): lace paper and other like perforated paper ..... 100 kilos. | 40-00               | 30-00 G     |
|  |        |                     |             | 295   | Wall paper: Of one or two colours ..... 60-00  | 55-00 G             |             |
|  |        |                     |             | Other ..... 60-00   | 60-00 G  |                     |             |
|  |        |                     |             | 296   | Paper, not specially mentioned:—   |                     |             |
|  |        |                     |             | (a) Plain ..... 100 kilos.  | 12-00  | 9-00 G              |             |
|  |        |                     |             | (b) Ruled ..... 100 kilos.  | 20-00  | 12-00 G             |             |
|  |        |                     |             | (c) With impressed designs, made like crape, goffered or marbled ..... 100 kilos.   | 36-00  | 24-00 G             |             |
|  |        |                     |             | Coated pasteboard is dutiable under No. 285 (a) even when the outer layers are white or coloured in the pulp (even parti-coloured) and not of the same quality and colour as the intervening inner layer (G).   |  |                     |             |
|  |        |                     |             | Dull-glossed cardboard, weighing 200 grammes or more per square metre, is to be regarded as fine cardboard dutiable at 13 broads per 100 kilos, under No. 285 (c). 1. Card-paper weighing less than 200 grammes per square metre, is dutiable, if not coated, under No. 289 (c). If coated, under No. 290 (a) (G).  |  |                     |             |
|  |        |                     |             | 2. All papers not suitable for use as printing, blotting, writing or drawing papers are treated as packing papers, without distinction as to the stuff of which they are composed; especially the class of bag papers, and the kinds of paper—generally containing more or less glue—recognisably intended for wrapping or packing. Papers of this kind are to pay duty under No. 294 (a) or (b) even when they are smooth or glazed on both sides. Papers intended for hat plaits (G). |  |                     |             |
|  |        |                     |             | 3. Strips of single gold or silver paper with even straight edges, even to the form of rolls, are to be included under No. 294. On the other hand, strips of gold or silver paper with scalloped edges, and all gummi-strips of these kinds of paper; also all strips of paper lace or similar perforated paper, even in rolls, are to be included under No. 290, as "fancy papers" (G).  |  |                     |             |



## XXIX. PAPER AND PAPER WARES—continued.

| Nos. | Goods.   | General    |                      | Nos.  | Goods.   | General    |                      |
|------|--|------------|----------------------|---|--|------------|----------------------|
|      |  | Tariff.    | Conventional Tariff. |   |  | Tariff.    | Conventional Tariff. |
|      |  | Kr.Heller. | Kr.Heller.           |   |  | Kr.Heller. | Kr.Heller.           |
| 297  | Paper and cardboard, with foundation or internal layer of linen or cotton canvas; hat linings of paper covered with tissues or not   | 100 kilos. | 36-00                | 30-00 G   | (i.) In combination with silk, lace, embroidery, artificial flowers or feathers, also toys in combination with very fine materials   | 100 kilos. | — 200-00 G           |
|      | <i>Paper Wares.</i>  |            |                      |   | (ii.) All other articles included under this heading   | 100 kilos. | — 240-00 G           |
| 298  | Printed matter, advertisements and placards:—  |            |                      | 301   | Moulded wares of carton pierre, asphalt, and similar materials:—   | 20-00      | 12-00 G              |
|      | (a) Printed in two or more colours, or with gold or silver, or produced by photo-mechanical process  | 100 kilos. | 72-00                |   | (a) Neither painted nor lacquered, combined or not with wood or iron   | 100 kilos. | 40-00                |
|      | (i.) Of several colours, printed with gold or silver, with photo-type pictures or reproductions produced by means of photographic rapid-copying machines, or with forcing-press prints                                 | 100 kilos. | —                    |   | (b) Other, combined or not with common materials   | 100 kilos. | —                    |
|      | (ii.) Other, of two colours  | 100 kilos. | —                    |   | Note.—Moulded wares combined with fine and very fine materials are to be classed under No. 300 (c) and (d); toys, games and the like, of carton pierre, &c., under No. 299.  |            |                      |
|      | (b) Other  | 100 kilos. | 21-00                | 302   | Playing cards  | 100 kilos. | 145-00               |
|      | (i.) Price-lists, catalogues, not illustrated  | 100 kilos. | —                    |   | Note.—Playing cards are also subject to the stamp duty according to the existing regulations, and the declaration must also indicate the quantity and quality of the packs and the number of cards each pack contains. |            |                      |
|      | (ii.) All other articles under this heading  | 100 kilos. | —                    | 303   | Wares of this class with mounting of precious metals:—   |            |                      |
| 299  | Fancy paper wares, products of the picture printing industry, not specially mentioned; toys; all these combined or not with common or fine materials; paper collars, cuffs, &c.; flowers and parts of flowers of paper | 100 kilos. | 100-00               |   | (a) Of gold  | 100 kilos. | 850-00               |
|      | (a) Fancy paper wares:—  |            |                      |   | (b) Of silver  | 100 kilos. | 600-00               |
|      | (i.) Toys and games: (i.) Balls and parts thereof of paper pulp (readily made), painted, varnished, also in combination with common materials  | 100 kilos. | —                    | XXX.—CAOUTCHOUC AND GUTTA PERCHA AND WARES THEREOF. |  |            |                      |
|      | (ii.) Other toys and games, combined or not with common materials  | 100 kilos. | —                    | 304   | Caoutchouc, gutta percha (also balata gum), raw or refined; waste thereof, old and pieces of wares manufactured therefrom; caoutchouc regenerated from caoutchouc waste (Mitchell's gum)                               | 100 kilos. | Free                 |
|      | (iii.) Toys and games in combination with fine materials   | 100 kilos. | —                    | 305   | Caoutchouc, dissolved  | 100 kilos. | 6-00                 |
|      | (c) Paper collars, cuffs, &c., even with tissues   | 100 kilos. | —                    | 306   | Caoutchouc, paste  | 100 kilos. | 10-00                |
|      | Note.—Paper collars, cuffs, &c., are dutiable under No. 299 (c), even when they are covered with tissues on one or both sides or are provided with imprinted imitations of embroidery                                  |            |                      | 307   | India rubber threads, not covered with yarn (also flat, not more than 3 mm. wide), 100 kilos.  | 3-00       | —                    |
|      | (d) Paper flowers and parts thereof, 100 kilos.  | —          | 50-00 G              | 308   | Sheets, not vulcanised, cut, smoothed, rolled (patent sheets)  | 100 kilos. | 10-00 40-00 G        |
|      | (e) View cards, and products of the picture printing industry:—  |            |                      | 309   | Wares made of patent sheets, not specially mentioned, vulcanised or not, combined or not with fine or common materials   | 100 kilos. | 130-00 100-00 G      |
|      | (i.) Of one or two colours, including children's picture books in one or two colours, with little or no letterpress  | 100 kilos. | —                    | 310   | Toys and games of soft india rubber, combined or not with fine or common materials   | 100 kilos. | 100-00 80-00 G       |
|      | (a) Phototype pictures or prints produced by the forcing press, or reproductions turned out by photographic rapid-copying machines   | 100 kilos. | —                    | 311   | Boots and shoes, combined or not with textiles of all kinds or with other materials  | 100 kilos. | 120-00               |
|      | (b) Other, in one or two colours   | 100 kilos. | —                    | 312   | Wares of soft india rubber, not specially mentioned, combined or not with fine or common materials   | 100 kilos. | 100-00 80-00 G       |
|      | (ii.) In more than two colours   | 100 kilos. | —                    | 313   | Hardened india rubber (solid or hard, as leather) in sheets, rods, and tubes, polished or not, but not further worked  | 100 kilos. | 30-00 30-00 G        |
|      | (a) Children's picturebooks with little or no letterpress  | 100 kilos. | —                    | 314   | Wares of hardened india rubber, not specially mentioned:—  |            |                      |
|      | (b) View cards   | 100 kilos. | —                    |   | (a) Rough pressed, the pressing seams being visible  | 100 kilos. | 84-00 84-00 G        |
|      | (c) Children's picture sheets; children's picture books other than those with little or no letterpress; modelling sheets and fretwork tracing papers   | 100 kilos. | —                    |   | (b) Other, combined or not with fine or common materials   | 100 kilos. | 135-00 100-00 G      |
|      | Note.—Wares included under this number, combined with the finest materials, pay duty under No. 300 (d) (b).  |            |                      | 315   | Woven and knitted materials covered, impregnated or coated with india rubber or with internal layers of india rubber, if the yarns so used consist:—   |            |                      |
| 300  | Wares of paper, pasteboard, or paper pulp, not specially mentioned:—   |            |                      |   | (a) Wholly or partly of silk, floss-silk, or artificial silk   | 100 kilos. | 200-00               |
|      | (a) Of paper pulp, cardboard, paper, except paper included under Nos. 290 (b), 294, or 296 (c)   | 100 kilos. | 36-00                |   | (b) Of other textile materials, also felt  | 100 kilos. | 130-00               |
|      | (i.) Paper in rolls  | 100 kilos. | —                    | 316   | Elastic tissues, knitted wares and haberdashery, if the yarn used therein consists:—   |            |                      |
|      | (ii.) Paper tubes for cigar and cigarette-holders, yarn wrappers and the like, all these not of hard paper   | 100 kilos. | —                    |   | (a) Wholly or partly of silk, floss-silk, or artificial silk   | 100 kilos. | 200-00               |
|      | (iii.) All other articles included under this heading  | 100 kilos. | —                    |   | (b) Of other textile materials:—   |            |                      |
|      | (c) Of or with paper included under Nos. 290 (b), 294, or 296 (c), and all with pictures or painting   | 100 kilos. | 72-00                |   | (1) Shoe elastic   | 100 kilos. | 170-00 165-00 G      |
|      | (i.) Paper belonging to Nos. 290 (b) and 296 (c)   | 100 kilos. | —                    |   | (2) Other  | 100 kilos. | 185-00 100-00 G      |
|      | (ii.) In rolls   | 100 kilos. | —                    | 317   | Clothing and other articles made with duck or seven additional articles of the materials mentioned in Nos. 315 and 316 are dutiable as these with an addition of 20 per cent. (G).                                     |            |                      |
|      | (iii.) All other articles included under this heading:—  |            |                      |   | In calculating the surtax relating to the conventional treatment, the basis will be the conventional duty applicable to the portion of the article involving its classification.                                       |            |                      |
|      | (a) With pictures or paintings   | 100 kilos. | —                    | 318   | Wares of caoutchouc combined with very fine materials  | 100 kilos. | 240 00               |
|      | (b) Other  | 100 kilos. | —                    |   | Toys and games of soft caoutchouc, combined with very fine materials   | 100 kilos. | — 200-00 G           |
|      | Note.—The above wares under both (a) and (b) may be combined or not with common materials (G).   |            |                      | 319   | Wares of caoutchouc with mountings of precious metals:—  |            |                      |
|      | (c) Combined with fine materials or bookbinders' cloth   | 100 kilos. | 120-00               |   | (a) Of gold  | 100 kilos. | 850-00               |
|      | (i.) Not in combination with textile materials   | 100 kilos. | —                    |   | (b) Of silver  | 100 kilos. | 600-00               |
|      | (ii.) All other articles included under this heading   | 100 kilos. | —                    | 320   | Articles for technical purposes:—  |            |                      |
|      | (d) Combined with very fine materials  | 100 kilos. | 240-00               |   | (a) Tissues for cards for printing factories, by permission and under control  | 100 kilos. | 7-00                 |

\*Note 1.—To this class belong especially cardboard and bookbinders wares (ban-boxes, cases, portfolios, covers for binding books and albums, parts of albums, finished albums, ornamental or of the calendars, note books, &c., &c.), except bound books, maps, periodicals, and music belonging to No. 647.

\*Note 2.—The etching or silvering of the clasps is without effect on the tariff classification of albums. Note 3.—Small bands of yarn of all kinds with which letter paper, post cards, or envelopes are tied, also insignificant ornaments on the receptacles tied up with such bands, are without effect on the tariff classification (G).

Note.—Tubing made of patent sheets is to pay duty under No. 299 (c).

(c) Transmission belts 100-00 | 80-00 G |

(d) Pneumatic tyres (inner or outer tubes) 130-00 | — |

(e) Insulating material of patent sheets, vulcanized or not 130-00 | 100-00 G |

(f) Fittings for technical and electro-technical purposes, for instruments, &c., of

| Nos.                               | Goods.   | General<br>Tariff.<br>Kr.Heller. | Conven-<br>tional<br>Tariff.<br>Kr.Heller. | Nos.   | Goods.  | General<br>Tariff.<br>Kr.Heller. | Conven-<br>tional<br>Tariff.<br>Kr.Heller. |
|------------------------------------|--|----------------------------------|--|--|---|----------------------------------|--|
|                                    | hardened india rubber, except such as are included under No. 314 (a) ..... 100 kilos.  | 135-00                           | 115-00 G                                   |  | Note.—Rolled and stretched sheep and lamb skins, which have not undergone any further process of manufacture, are dutiable under No. 332 (G).   |                                  |  |
|                                    | Note.—For telephone and microphone construction, by permission and under control. .... 100 kilos.  | 100-00                           | 90-00 G                                    | 333  | Buck, goat, and kid skins, prepared, except glove-leather and lacquered (patent) leather ..... 100 kilos.   | 60-00                            | 43-00 G                                    |
|                                    | (b) India rubber press cloths and other technical articles not specially mentioned ..... 100 kilos.  | 120-00                           | —  | 334  | Sheep and lamb skin leather, prepared, except glove-leather and lacquered (patent) leather ..... 100 kilos.   | 60-00                            | 43-00 G                                    |
| XXXI.—OIL CLOTH AND WARES THEREOF. |  |                                  |  | 335  | Glove-leather of all kinds. .... 100 kilos.   | 60-00                            | 43-00 G                                    |
| 321                                | Oil cloth, coarse, not printed; asphalted cloth ..... 100 kilos.   | 18-00                            | —  |  | Note.—Glove leather, exported for dyeing, on remporation after dyeing, by permission and under control. .... 100 kilos.   | 20-00                            | 20-00 G                                    |
| 322                                | Terpalins and other coverings of coarse materials, chemically prepared in the tissue or in the yarn, or covered or impregnated with oil, tar, or greasy compositions, 100 kilos.   | 60-00                            | —  | 336  | Lacquered (patent) leather of all kinds:—   | 60-00                            | 45-00 G                                    |
| 323                                | Floor-cloth of oil cloth, linoleum, camptulene and similar compositions:—  |                                  |  | (a) Cowhide leather ..... 100 kilos.   | 60-00   | 20-00 G                          |  |
|                                    | (a) Up to 2 mm. in thickness ..... 100 kilos.  | 75-00                            | 70-00 G                                    | 337  | Leather not specially mentioned; parchment:—  |                                  |  |
|                                    | (b) Over 2 mm. .... " "  | 60-00                            | 55-00 G                                    | (a) Bronzed leather ..... 100 kilos.   | 43-00   | 35-00 G                          |  |
| 324                                | Bookbinders' cloth ..... " "   | 72-00                            | 60-00 G                                    | (b) Pig-skin (not bronzed) ..... " "   | 43-00   | 43-00 G                          |  |
|                                    | "Tokko" and "Salubra" cloths, made of cotton or flax tissue, impregnated or smeared with a coloured or bronzed oily paste, with printed or pressed patterns ..... 100 kilos.   | 72-00                            | 60-00 S                                    | (c) Other leather; parchment ..... " "   | 43-00   | 10-00 G                          |  |
|                                    | Note.—These cloths when of one colour and without patterns are dutiable according to the tissue (S).   |                                  |  |  | Note.—Leather cuttings, and cuttings and strips of leather which have been worked by piecing, cutting out of ornamentations, piecing, stitching, sewing and the like, are so far as the tariff does not contain provisions to the contrary, to pay duty as leather wares not specially mentioned under No. 342. |                                  |  |
| 325                                | Oil cloth not specially mentioned; also waxed muslin and waxed taffetas (oiled silk):—   |                                  |  |  | Leather Wares.  |                                  |  |
|                                    | (a) Imported in the piece, to be sold by the metre, with no design, for cutting into lengths ..... 100 kilos.  | 75-00                            | —  | 338  | Saddlers' and harness makers' wares, combined or not with other materials:—   |                                  |  |
|                                    | (b) With indication for cutting into lengths; or goods in the piece, to be sold by the metre with designs, for cutting into lengths ..... 100 kilos.   | 85-00                            | —  | (a) Without component parts of metal, or with fittings, buckles, rings, loops, and other parts of iron and steel (except if nickel-elled or coated with other metals) 100 kilos. | 90-00   | 90-00 G                          |  |
|                                    | Oil cloth not specially mentioned; also waxed muslin:—   |                                  |  | (b) With fittings, buckles, rings, loops, and other parts of brass, nickel, and other base metals, or coated therewith (including those of iron and steel) ..... 100 kilos.      | 120-00  | 100-00 G                         |  |
|                                    | (a) Imported in the piece, to be sold by the metre, with no designs, for cutting into lengths ..... 100 kilos.   | —                                | 70-00 G                                    | (c) With silver, silver-plated, silvered or gilt fittings, buckles, rings, loops, and other metal parts ..... 100 kilos.   | 240-00  | —                                |  |
|                                    | (b) With indications for cutting into length; or goods in the piece, to be sold by the metre, with designs, for cutting into lengths ..... 100 kilos.  | —                                | 80-00 G                                    | (i.) Harness with fittings, &c., and parts of silver ..... 100 kilos.  | —   | 240-00 G                         |  |
| 326                                | Wares of oil cloth, waxed muslin and waxed taffetas (oiled silk), except saddlers', harness makers' and trunk makers' wares:—  |                                  |  | (ii.) Other ..... " "  | —   | 180-00 G                         |  |
|                                    | (a) Combined with fine or common materials ..... 100 kilos.  | 100-00                           | —  | 339  | Trunk makers' wares of leather, oil cloth, and textile material:—   |                                  |  |
|                                    | (b) Combined with very fine materials ..... 240-00   | 240-00                           | —  | (a) With fittings of iron and steel (except that nickel-elled or coated with other common metals) combined or not with other fine or common materials ..... 100 kilos.           | 110-00  | 95-00 G                          |  |
| 327                                | Wares of this class with mountings of precious metals:—  |                                  |  |  | Note.—To this heading belong also wares of oil cloth only, leather cloth only, carpeting only, and the like.  |                                  |  |
|                                    | (a) Of gold ..... 100 kilos.   | 850-00                           | —  | (b) With fittings of metals other than those enumerated under (a) (except precious metals) combined or not with fine or common materials ..... 100 kilos.                        | 175-00  | —                                |  |
|                                    | (b) Of silver ..... 600-00   | 600-00                           | —  | (i.) School satchels, cartridge cases, knapsacks, pistol cases, and gun cases, 100 kilos.  | —   | 120-00 G                         |  |
|                                    |  |                                  |  | (ii.) Other ..... " "  | —   | 140-00 G                         |  |
| XXXII.—LEATHER AND LEATHER WARES.  |  |                                  |  |  | Note.—To this heading belong also similar wares of leather only, weighing 1 kilo. and over each (G).  |                                  |  |
|                                    | Leather.   |                                  |  | (c) Combined with very fine materials; leather fancy wares, weighing less than 1 kilo. each, of leather only ..... 100 kilos.  | 240-00  | —                                |  |
| 328                                | Cow and horse hide, worked like sole leather (also for transmission belts):—   |                                  |  | 1. Combined with very fine materials ..... " "   | —   | 200-00 G                         |  |
|                                    | (a) In back pieces:—   |                                  |  | 2. Fancy wares, of leather only, weighing 1 kilo each:—  |   |                                  |  |
|                                    | 1. Bark-tanned ..... 100 kilos.  | 50-00                            | 45-00 G                                    | (i.) School satchels, cartridge cases, knapsacks, pistol or gun cases ..... 100 kilos.   | —   | 120-00 G                         |  |
|                                    | 2. Mineral-tanned ..... " "  | 60-00                            | 55-00 G                                    | (b) Other ..... " "  | —   | 165-00 G                         |  |
|                                    | (b) Other (except waste leather):—   |                                  |  |  |   |                                  |  |
|                                    | 1. Bark-tanned ..... " "   | 43-00                            | 38-00 G                                    |  |   |                                  |  |
|                                    | 2. Mineral-tanned ..... " "  | 50-00                            | 45-00 G                                    |  |   |                                  |  |
|                                    | (c) Waste leather ..... " "  | 35-00                            | 35-00 G                                    |  |   |                                  |  |
|                                    | sole leather produced in Venetia and in the neighbouring provinces of Brescia and Mantua, by provision of the treaty with Italy, is to have the privilege of the frontier traffic up to a maximum quantity fixed therein and pays, ..... 100 kilos.  | —                                | 19-00 T                                    |  |   |                                  |  |
| 329                                | Cow and horse hide, not worked like sole leather, dressed (finished) or not, but not lacquered:—   |                                  |  | 340  | Boots and shoes of all kinds, with or without leather, combined or not with textile materials or with other materials, weighing per pair:—  |                                  |  |
|                                    | (a) Natural colour, or dyed black, ..... 100 kilos.  | 30-00                            | 30-00 G                                    | (a) More than 1,200 grammes ..... 100 kilos.   | 100-00  | 70-00 T                          |  |
|                                    | Note.—Horsehide waste (e.g. claws, scraps, &c.), merely tanned and not further manufactured, for leather-dressing factories, by permission and under control ..... 100 kilos.  | —                                | 25-00 G                                    | (b) More than 600 grammes and up to 1,200 grammes ..... 100 kilos.   | 125-00  | 94-00 T                          |  |
|                                    | (b) Other ..... " "  | 43-00                            | 43-00 G                                    | (c) 600 grammes or less ..... " "  | 145-00  | 106-00 T                         |  |
|                                    | Note.—(1) Carding leather for carding factories, as also card backs and card ribbons for the manufacture of cards, by permission and under control ..... 100 kilos.  | 20-00                            | 20-00 B                                    | (d) Slippers and house shoes, without regard to weight ..... 100 kilos.  | —   | 70-00 T                          |  |
|                                    | (2) Kip leather (hides of the zebu and other Indian cattle), tanned, not worked like sole leather, on which the back-creases are still discernible, without regard to the weight per piece, or which, when the back-creases are not visible, reach a weight exceeding 3 kilos. per piece, are dutiable as cowhide under No. 329. The same weighing 3 kilos. or less each are dutiable as calf leather under No. 330 (G). |                                  |  | 341  | Gloves of leather (also merely cut out or combined with textile materials), embroidered or not ..... 100 kilos.   | 150-00                           | 150-00 G                                   |
|                                    |  |                                  |  |  | Note.—Gloves of leather, provided with trimming, covering, or lining of fine fur, are to be treated as furriers' wares under No. 346 (A).   |                                  |  |
| 330                                | Calf leather, except lacquered (patent) leather:—  |                                  |  | 342  | Leather wares, not specially mentioned:—  |                                  |  |
|                                    | Natural colour ..... 100 kilos.  | 80-00                            | 40-00 G                                    | (a) Of leather only, or combined with fine or common materials:—   |   |                                  |  |
|                                    | Other ..... " "  | 60-00                            | 50-00 G                                    | (i.) Horsehide cut out ..... 100 kilos.  | 110-00  | 50-00 G                          |  |
| 331                                | Buck, goat, and kid skins, tanned, not dyed, and further prepared ..... 100 kilos.   | 5-00                             | —  | (ii.) Hat leathers; taya and games covered with leather or fur, or with feathers of  |   |                                  |  |
| 332                                | Sheep and lamb skins, tanned, not dyed, not further prepared:—   |                                  |  |  |   |                                  |  |
|                                    | (a) Split on the fleshy side ..... 100 kilos.  | 14-00                            | 5-00 G                                     |  |   |                                  |  |
|                                    | (b) Other ..... " "  | 30-00                            | 5-00 G                                     |  |   |                                  |  |
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| XXXII.—LEATHER AND LEATHER WARES continued. |  |                                   |             | Conventional |        |                                   |             |
|---|--|-----------------------------------|-------------|--------------|--------|-----------------------------------|-------------|
| No.   | Goods.   | General<br>Tariff.<br>Kr. Heller. | Kr. Heller. | No.          | Goods. | General<br>Tariff.<br>Kr. Heller. | Kr. Heller. |
|   | common birds glued on to or into them,<br>combined or not with fine materials<br>100 kilos.  | 110-00                            | 100-00 G    |              |        |                                   |             |
|   | (iii.) Other .....   | 110-00                            | 110-00 G    |              |        |                                   |             |
|   | (b) Of leather, combined with very fine<br>materials.....100 kilos.  | 240-00                            | 200-00 G    |              |        |                                   |             |
|   | Note to No. 342 (b).—Toys and games<br>covered with leather or fur, in combination<br>with very fine materials, are included here (G).<br>Note to Nos. 338 and 342.—Silk stitches do<br>not affect the tariff classification of trunk<br>makers' wares of leather, oilcloth, or textile<br>material (No. 339); or of leather wares<br>not otherwise mentioned (No. 342) (G). |                                   |             |              |        |                                   |             |
| 343   | Wares of Class XXXII. with mountings of<br>precious metal:—  |                                   |             |              |        |                                   |             |
|   | (a) Of gold.....100 kilos.   | 550-00                            | —           |              |        |                                   |             |
|   | (b) Of silver.....100 kilos.   | 600-00                            | 600-00 G    |              |        |                                   |             |
| 344   | Articles for technical purposes:—  |                                   |             |              |        |                                   |             |
|   | (a) Welting leather for boots and shoes;<br>saddle leather cut out for bicycle<br>saddles; blocked raw hides, " <i>Rahmbüchle</i> ,"<br>not further worked.....100 kilos.  | 60-00                             | —           |              |        |                                   |             |
|   | Note.—Bicycle saddles are included under<br>No. 338.   |                                   |             |              |        |                                   |             |
|   | (b) † Transmission belts, flat; also shuttle<br>driving belts:—  |                                   |             |              |        |                                   |             |
|   | 1. Of bark tanned leather.....100 kilos.   | 70-00                             | 58-00 BS    |              |        |                                   |             |
|   | 2. Of oil-dressed or mineral-tanned leather;<br>also of raw hide.....100 kilos.  | 80-00                             | 68-00 BS    |              |        |                                   |             |
|   | (c) Transmission belts of leather, round or<br>cornered, also twisted.....100 kilos.   | 80-00                             | —           |              |        |                                   |             |
|   | Transmission belts of cut leather, not<br>rounded, twisted or not.....100 kilos.   | —                                 | 70-00 B     |              |        |                                   |             |
|   | (d) Articles for technical purposes, not<br>specially mentioned, of leather or raw hide,<br>such as travelling buckets, weavers' picker<br>bonds, cogged wheels, sockets, washers and<br>rings, for packing, and the like.....100 kilos.   | 76-00                             | —           |              |        |                                   |             |
|   | Muffs for carding machines or spinning<br>wheels, weavers' picker beads, fly-wheel<br>plates for spinning and weaving, with<br>permission and under control.....100 kilos.   | —                                 | 60-00 B     |              |        |                                   |             |
|   | Note to Class XXXII.—With the exception of<br>the articles included under Nos. 328 and<br>344 (b), no distinction between bark-tanned<br>and mineral-tanned leather is to be intro-<br>duced during the term of the Treaty, in<br>regard to leather wares (G).   |                                   |             |              |        |                                   |             |

## XXXIII.—FURRIERS' WARES.

|     |                                    |        |          |
|-----|------------------------------------|--------|----------|
| 345 | § Furs, prepared, not made up:—    |        |          |
|     | (a) Of common skins.....100 kilos. | 24-00  | 14-00 G  |
|     | (b) Of fine skins.....100 kilos.   | 120-00 | 120-00 G |
| 346 | Furs, made up:—                    |        |          |
|     | (a) Of common skins.....100 kilos. | 200-00 | —        |
|     | (b) Of fine skins.....100 kilos.   | 480-00 | —        |

## XXXIV.—WOODEN WARES: WARES OF MATERIALS FOR TURNING AND CARVING.

|     |  |       |         |
|-----|--|-------|---------|
| 347 | Timber and sawn wares: planed, grooved or<br>tongued; wood for hoops, cut out, with or<br>without locking slit; wood for casks, pre-<br>pared; birch broom; all these rough, not<br>stained, dyed, &c.....100 kilos. | 4-00  | —       |
|     | Wood for hoops, with or without locking slit;<br>wood in strips for staves, for shoemakers or<br>polishers; birch brooms; all these articles<br>rough, not stained, dyed, &c.....100 kilos.                          | —     | 3-50 I  |
| 348 | Wool wire, and wool wool:—   |       |         |
|     | (a) Rough.....100 kilos.   | 8-00  | —       |
|     | (b) Stained or dyed.....100 kilos.   | 12-00 | —       |
| 349 | Wooden pegs (wooden nails):—   |       |         |
|     | (a) Rough.....100 kilos.   | 12-00 | 3-60 G  |
|     | (b) Stained or dyed.....100 kilos.   | 12-00 | 12-00 G |
| 350 | Friezes, reglets, rods and planks, planed; also<br>parquetry (blocks glued or otherwise put<br>together); all these neither veneered nor<br>inlaid:—   |       |         |
|     | (a) Rough.....100 kilos.   | 5-00  | —       |
|     | (b) Stained, dyed, varnished, lacquered, or<br>polished.....100 kilos.   | 7-90  | —       |
| 351 | Veneers; also planks made by gluing veneers<br>together:—  |       |         |
|     | 1. Not inlaid:—  |       |         |
|     | (a) Rough.....100 kilos.   | 7-00  | 5-50 GR |
|     | (b) Dyed, stained, varnished, lacquered, or<br>polished.....100 kilos.   | 14-00 | 14-00 R |
|     | (c) Inlaid or with impressed designs; mar-<br>quetry work to be further used for wooden<br>wares.....100 kilos.  | 30-00 | —       |
|     | Inlaid or with impressed designs.....100 kilos.  | —     | 30-00 R |
| 352 | Wood mouldings (for furniture, frames, &c.):—  |       |         |
|     | (a) Flat or cut in profile:—   |       |         |
|     | 1. Rough.....100 kilos.  | 10-00 | —       |
|     | 2. Stained, dyed, lacquered, varnished,<br>sized or polished, and also veneered mould-<br>ings.....100 kilos.  | 15-00 | —       |

|     |  |        |          |
|-----|--|--------|----------|
|     | 3. Coated with pulp or with ornamental<br>of pulp, with beaded or impressed deco-<br>ration.....100 kilos.   | 36-00  | —        |
|     | 4. Bronzed, gilt, silvered, finely painted<br>.....100 kilos.  | 50-00  | —        |
|     | Entirely bronzed, gilt or silvered.....100 kilos.  | —      | 40-00    |
|     | (b) With fine fretwork or carving, also with<br>inlaid work.....100 kilos.   | 70-00  | —        |
| 353 | Frames (for pictures, mirrors, &c.), so far as<br>not included under No. 352:—   |        |          |
|     | (a) Of wood mouldings of the kind enu-<br>merated in No. 352 (a) 1 and 2.....100 kilos.  | 25-00  | —        |
|     | (b) Of wood mouldings of the kind enu-<br>merated in No. 352 (a) 3.....100 kilos.  | 48-00  | —        |
|     | (c) Of wood mouldings of the kind enu-<br>merated in No. 352 (a) 4 and (b).....100 kilos.  | 80-00  | —        |
|     | Of wood mouldings, flat or cut in profile,<br>entirely bronzed, gilt, or silvered.....100 kilos.   | —      | 60-00 G  |
| 354 | Sticks of wood or cane:—   |        |          |
|     | (a) Coarsely worked, rough or without<br>ferules.....100 kilos.  | 7-00   | —        |
|     | (b) Coarsely worked, stained, dyed, varnished,<br>lacquered or polished, with or without<br>ferules.....100 kilos.   | 18-00  | —        |
|     | (c) Finely worked, and all articles combined with<br>common materials (except ferules).....100 kilos.  | 36-00  | —        |
|     | (d) Combined with fine materials.....100 kilos.  | 60-00  | —        |
|     | (e) Wound round with thread or gut-strings.....100 kilos.  | 120-00 | —        |
|     | (f) Combined with very fine materials.....100 kilos.   | 240-00 | —        |
| 355 | Wooden toys and games:—  |        |          |
|     | (a) Coarse, merely planed, carved, or turned,<br>in the rough, not combined with other<br>materials.....100 kilos.   | 15-00  | 12-00 G  |
|     | (b) Finely worked, in the rough, and all wooden<br>toys and games, stained, dyed, lacquered,<br>polished, painted, combined or not with<br>common materials.....100 kilos.                                     | 55-00  | 40-00 G  |
|     | (c) Combined with fine materials.....100 kilos.  | 120-00 | 100-00 G |
|     | (d) Combined with very fine materials.....100 kilos.   | 240-00 | 200-00 G |
|     | Note.—Toys and games of other ma-<br>terials for carving belonging to this class<br>pay duty as wares of such materials (G).   |        |          |
| 356 | Wares, not specially mentioned, of common<br>wood, whether or not planed (flat or in profile),<br>roughly turned or roughly carved, also glued,<br>banded, or otherwise joined together:—                      |        |          |
|     | (a) In the rough, not combined with other<br>materials:—   |        |          |
|     | 1. Of soft wood.....100 kilos.   | 8-00   | —        |
|     | (a) Coopers' wares, including casks.....100 kilos.   | —      | 3-60 I   |
|     | (b) Other.....100 kilos.   | —      | 5-00 R   |
|     | 2. Of hard wood or veneered (with com-<br>mon wood).....100 kilos.   | 15-00  | —        |
|     | (a) Coopers' wares of hard wood, including<br>casks.....100 kilos.   | —      | 3-60 I   |
|     | (b) Other.....100 kilos.   | —      | 18-00 R  |
|     | (c) In the rough, with fittings, or otherwise<br>combined with iron or other base metal:—  |        |          |
|     | 1. Of soft wood.....100 kilos.   | 12-00  | —        |
|     | (a) Coopers' wares including casks.....100 kilos.  | —      | 7-20 I   |
|     | (b) Roller blinds (" <i>Rolläden</i> "), even with<br>facing-edges of hard wood.....100 kilos.   | —      | 11-00 G  |
|     | 2. Of hard wood or veneered (with common<br>wood).....100 kilos.   | 20-00  | —        |
|     | (a) Coopers' wares including casks.....100 kilos.  | —      | 7-20 I   |
|     | (b) Roller blinds (" <i>Rolläden</i> ").....100 kilos.   | —      | 17-00 G  |
|     | (c) Other.....100 kilos.   | —      | 20-00 R  |
|     | (d) Stained, dyed, varnished, lacquered,<br>polished, and all articles combined with<br>leather or common materials, except those<br>included under (b):—  |        |          |
|     | 1. Of soft wood.....100 kilos.   | 16-00  | —        |
|     | (a) Casks.....100 kilos.   | —      | 12-00 G  |
|     | (b) Furniture and parts thereof; roller<br>blinds (" <i>Rolläden</i> "), even with facing-<br>edges of hard wood.....100 kilos.  | —      | 13-00 G  |
|     | 2. Of hard wood or veneered (with com-<br>mon wood).....100 kilos.   | 24-00  | —        |
|     | (a) Casks.....100 kilos.   | —      | 12-00 G  |
|     | (b) Furniture and parts thereof; roller<br>blinds (" <i>Rolläden</i> ").....100 kilos.   | —      | 18-00 G  |
|     | Note.—The conventional rates for<br>casks apply even to those with<br>bottoms only (casks open at one<br>end) (G).   |        |          |
| 357 | Wares, not specially mentioned, of fine wood,<br>or veneered with such wood, planed or not<br>(flat or in profile), roughly turned or roughly<br>carved; also glued, rabbetted, or otherwise<br>put together:— |        |          |
|     | (a) In the rough, with or without fittings, or<br>otherwise combined with iron or other base<br>metal.....100 kilos.   | 20-00  | —        |
|     | (a) Furniture and parts thereof.....100 kilos.   | —      | 13-00 G  |
|     | (b) Other.....100 kilos.   | —      | 18-00 R  |
|     | (c) Stained, dyed, varnished, lacquered, polished,<br>and all articles in combination with leather<br>or common materials except those tariffed<br>under (a).....100 kilos.                                    | 34-00  | —        |
|     | (1) Stained, dyed, varnished, lacquered,<br>polished:—   |        |          |
|     | (a) Furniture and parts thereof.....100 kilos.   | —      | 18-00 G  |
|     | (b) Other.....100 kilos.   | —      | 20-00 G  |
|     | (2) In combination with leather or common<br>materials, except those tariffed under (a)<br>.....100 kilos.   | —      | 24-00 G  |

\* Except saddlery and harness included under No. 338 (c).

† Note 1.—Transmission belt strips (for the manufacture of trans-  
mission belts) are to be tariffed at the rates established for transmission  
belts (G). Note 2.—Sewing thongs and thongs for shuttle driving  
belts and carling machines are dutiable under No. 344 (b) (G).§ Note to Nos. 345 and 346. Imitations of fine skins, made from com-  
mon skins by special treatment or by dyeing, are to be regarded as  
common skins in the sense of Nos. 345 (a) and 346 (a), provided they are  
recognisable as imitations or are proved to be such (G).



| Nos.   |  |  |  | Goods. |  | General<br>Tariff.<br>Kr. Heller. |  | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |  | Nos.   |          |   |  | Goods. |  | General<br>Tariff.<br>Kr. Heller. |  | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--------|--|-----------------------------------|--|---|--|--------|----------|---|--|--------|--|-----------------------------------|--|---|--|----|--|-------|----------|--|--|--|--|--|--|--|--|--|--|
| 305 Wares, not specially mentioned, of wood finely turned, and all with ornamentation burnt in, or moulded, combined or not with leather or common materials; upholstered wares not covered..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 40-00  | 40-00 G  | 309 (a) Wares, not specially mentioned, of wood with fine fretwork or carved work; gilt, silvered, or bronzed wooden wares (except mouldings and frames); finely painted wooden wares..... 100 kilos. |  |        |  |                                   |  |   |  |    |  | 30-00 | 40-00 GS |  |  |  |  |  |  |  |  |  |  |
| <i>Note.</i> —This heading includes bread platters, penholders (except those which are merely souvenir articles), cases for scientific instruments, clothes-stands, umbrella stands, brackets, liquor-cases, salad spoons and forks. Fitting with inset mirrors, or with hinges or small locks of common metals or alloys, neither gilt nor silvered, has no effect on the classification (S). |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (b) Wares of wood, not specially mentioned, combined with fine materials, except with leather or with coverings of textiles, 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 50-00  | 50-00 GS |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (c) Wooden type for printing placards, &c., 100 kilos.   |  |  |  |        |  |                                   |  |   |  | —      | 10-00 S  |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 260 Wares, not specially mentioned, of wood with inlaid work (buhl-work, tarsia work, marquetry); wares, not specially mentioned, of wood, with coverings of all kinds..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 72-00  | 72-00 G  |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| <i>Note.</i> —Wares of wood, not specially mentioned, combined with very fine materials, are to be treated as articles included under No. 362 (b).   |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 361 Wares, not specially mentioned, of materials other than wood, for turning and carving:—  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (a) Of vegetable materials for carving, not elsewhere mentioned (except buttons of acacia or ivory note and the like), combined or not with common materials..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 48-00  | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (b) Of bone, horn, and other animal material for carving, not included under (c), combined or not with fine or common materials:—  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 1. Horn-whalebone (imitation whalebone made from horn)..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 130-00 | 120-00 G |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 2. Other.....  |  |  |  |        |  |                                   |  |   |  | 120-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| Buttons of horn, horn-paste, or bone, with or without eyelet holes, pressed, drawn, or cut out..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | —      | 55-00 G  |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| <i>Note.</i> —Buttons of acacia or ivory nut and the like are to pay duty at the conventional rate under No. 361 (b) 2 (G).  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (c) Of meerschaum, lava, celluloid, and similar artificial materials for carving (except imitations of materials mentioned under (d) and (e)), combined or not with common or other fine materials..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 120-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (d) Of amber, jet, real or imitation, combined or not with common, fine or other very fine materials..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 240-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (e) Of ivory, tortoise-shell, real or imitation, combined or not with common, fine, or other very fine materials..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 270-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 1. Of mother-of-pearl (except pearl buttons), combined or not with common, fine, or very fine materials other than ivory or tortoise-shell, real or imitation..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | —      | 270-00 G |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 2. Of fresh-water shells, combined or not with common or fine materials..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | —      | 120-00 G |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| <i>Notes.</i> —1. Pieces of the materials belonging to No. 361 (b) 2 and 361 (d) and (e) prepared for further working..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 24-00  | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 2. Wares included under No. 361 (a), if combined with fine materials, will be tariffed under (b) 2; if combined with very fine materials, under (d); this latter heading is also to cover wares included under No. 361 (b) and (c) if combined with very fine materials.   |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 362 Fine fancy wares (knick-knacks and toilet articles):—  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (a) Of wood or materials for carving included in No. 361 (a), combined or not with common or fine materials..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 120-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (b) Of rough wood (fine smooth-wrought cases, bowls, cups, levers, canisters, paper knives, photograph frames, and similar souvenir goods) for poker-work, painting, or other forms of decoration:—  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (1.) With design printed or glued on..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | —      | 50-00 G  |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (2.) Other.....  |  |  |  |        |  |                                   |  |   |  | —      | 30-00 G  |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (b) The above, combined with very fine materials..... 100 kilos.   |  |  |  |        |  |                                   |  |   |  | 240-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 363 *Cork cubes, cork dust, and cork powder.....   |  |  |  |        |  |                                   |  |   |  | 4-00   | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 364 Cork in sheets and slabs.....  |  |  |  |        |  |                                   |  |   |  | 8-00   | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 365 Cork paving blocks.....  |  |  |  |        |  |                                   |  |   |  | 17-00  | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 366 Stoppers, sockets, and other wares of cork, combined or not with common materials, 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 30-00  | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| 367 Wares of this class with mountings of precious metals:—  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (a) Of gold..... 100 kilos.  |  |  |  |        |  |                                   |  |   |  | 850-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
| (b) Of silver.....   |  |  |  |        |  |                                   |  |   |  | 600-00 | —        |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  |    |  |       |          |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |        |  |                                   |  |   |  |        |          |   |  |        |  |                                   |  |   |  | </ |  |       |          |  |  |  |  |  |  |  |  |  |  |

\* Note 1.—Wares of cork combined with fine or very fine materials are  
retulable according to No. 362 (a) or (b) respectively. Note 2.—Corks,  
cut through lengthwise, also used, obtained by producers for use in  
vine-grafting, by permission and under control (Free).

(a) Painted, gilt, or silvered.....100 kilos. 30-00 18-00 G  
(c) Imitations of pearls....." 24-00 240-00 G

## XXXV.—GLASS AND GLASS WARE—continued.

| XXXV.—GLASS AND ENAMEL WARES.   |  | General Tariff. |           | Conventional Tariff. |  | Nos. | Goods.  | Tariff.   |        |  |
|---|--|-----------------|-----------|----------------------|--|------|---|---|--------|--|
|   |  | Kr. Heller.     |           | Kr. Heller.          |  |      |   | Kr. Heller.   |        |  |
| Nos.  | Goods.   |                 |           |                      |  |      |   |   |        |  |
| 354   | Glass pendants, solid, for lustres, &c., coloured, smoothed or not, with or without loops; spun glass, coloured or not ..... 100 kilos.  | 5-00            | 4-80 I    |                      |  |      | nor in combination with other materials; slabs 1-40 metres in height and 60 cm. or more in breadth 100 kilos.   | —   | 4-00 G |  |
| 355†  | Glass buttons, with or without eyelet-holes, glass coral, glass balls, glass drops, whether of coloured glass or not:—<br>(a) Neither painted, gilt, nor silvered ..... 100 kilos.   | 5-00            | 4-80 I    |                      |  | 394  | Stone slabs 10 cm. or less in thickness (except slabs of slate and lithographic stones):—<br>(a) Rough (hewn, split, sawn):—<br>1. Of stone, not mentioned under 2 and 3  | 3-00  | —      |  |
|   | (b) Painted, gilt, or silvered ..... 30-00   | 30-00           | 18-00 G   |                      |  |      | Of calcareous slate ("Kehlbühn sheets") ..... 100 kilos.  | —   | Free   |  |
| 356   | Imitation gems, not set ..... 30-00  |                 |           |                      |  |      | 2. Of diabaster, marble, or serpentine ..... 100 kilos.   | 6-00  | Free I |  |
| 357   | Bracelets and necklaces of glass; works of glass beads (except imitation pearls), of imitation gems, glass tablets, spun glass, and the like, combined or not with common or fine materials ..... 100 kilos.   | 120-00          | —         |                      |  |      | Note.—Slabs of limestone called "d'Ecaussines" are dutiable according to this number, see note to No. 493.  |   |        |  |
|   | Works of glass beads (except imitation pearls), of imitation gems, glass tablets, spun glass and the like, not combined with other materials ..... 100 kilos.  | —               | 28-00 I   |                      |  |      | 3. Of granite, porphyry, syenite, and similar hard stone ..... 100 kilos.   | 5-00  | —      |  |
|   | Note.—Venice cut-crystal (enamel, glass drops, pearls, spun glass) are dutiable under No. 387 at the rate of 28 kronen, whether or not combined with india rubber, leather, and base metals neither gilt nor silvered (f).   |                 |           |                      |  |      | (b) Further worked, whether smoothed or polished or not:—<br>1. Of stones not mentioned in 2 or 3   | 7-00  | —      |  |
| 358   | Glass and enamel wares not specially mentioned:—<br>(a) Combined or not with materials other than those mentioned in (b), (c), or (d) ..... 100 kilos.   | 35-00           | 28-00 G I |                      |  |      | Micaceous slabs not fitted for any definite use ..... 100 kilos.  | —   | 7-00 s |  |
|   | Note.—(1) Venice cut-crystal (enamel, glass drops, pearls, spun glass) are dutiable under No. 388 (a) at the rate of 28 kronen, whether or not combined with india rubber, leather, and base metals, neither gilt nor silvered (f).  |                 |           |                      |  |      | 2. Of diabaster, marble, or serpentine ..... 100 kilos.   | 20-00   | —      |  |
|   | Note.—(2) Christmas tree ornaments and toys, combined or not with materials other than those mentioned in (b), (c), and (d), are dutiable under No. 388 (a) (f).   |                 |           |                      |  |      | Slabs of limestone capable of taking a polish, called "d'Ecaussines," for billiard tables, merely smoothed on one side, of a length of at least 2 metres, and of a breadth of at least 1 metre, by permission and under control ..... 100 kilos.                        | —   | 4-00 B |  |
| (b) Combined with india-rubber, leather, or with non-nickelled parts of iron or base metal ..... 100 kilos. |  | 72-00           | —         |                      |  | 395  | Wares, not specially mentioned, of stones not mentioned in Nos. 396 and 397:—<br>(a) Hewn, sawn, or broken off ("gestackt"):  |   |        |  |
| 1. Christmas tree ornaments ..  |  | —               | 28-00 G   |                      |  |      | 1. Plainly cut in profile or plainly worked, not turned ..... 100 kilos.  | 1-20  | —      |  |
| 2. Toys and games ..  |  | —               | 72-00 G   |                      |  |      | 2. Otherwise cut in profile, ornamented or turned ..... 100 kilos.  | 3-60  | —      |  |
| (c) Combined with other fine materials ..   |  | 120-00          | —         |                      |  |      | (b) Wholly or partly smoothed, polished, gilt, or silvered ..... 100 kilos.   | 8-00  | —      |  |
| 1. Christmas tree ornaments ..  |  | —               | 28-00 G   |                      |  |      | 396   | Wares, not specially mentioned, of diabaster, marble, and serpentine:—<br>(a) Hewn, sawn, or bushhammered ("gestackt"):                   |        |  |
| 2. Toys and games ..  |  | —               | 100-00 G  |                      |  |      | 1. Plainly cut in profile or plainly worked, not turned ..... 100 kilos.  | 5-00  | 3-60 I |  |
| (d) Combined with very fine materials ..  |  | 240-00          | —         |                      |  |      | 2. Otherwise cut in profile, ornamented or turned ..... 100 kilos.  | 3-00  | —      |  |
| 1. Christmas tree ornaments ..  |  | —               | 28-00 G   |                      |  |      | (b) Wholly or partly smoothed, polished, gilt, or silvered ..... 100 kilos.   | 20-00   | —      |  |
| 2. Toys and games ..  |  | —               | 200-00 G  |                      |  |      | Wares of "d'Ecaussines," see note to No. 493.   |   |        |  |
| 389   | Artificial teeth not mounted with precious metals ..... 100 kilos.   | 24-00           | —         |                      |  |      | 397   | Wares, not specially mentioned, of granite, porphyry, syenite, and similar hard stones:—<br>(a) Hewn, sawn, or bushhammered ("gestackt"): |        |  |
| 390   | Wares of this class with mountings of precious metals:—<br>(a) Of gold ..... 100 kilos.  | 860-00          | —         |                      |  |      | 1. Plainly cut in profile or plainly worked, not turned ..... 100 kilos.  | 3-60  | —      |  |
|   | (b) Of silver ..... 600-00   | 600-00          | —         |                      |  |      | 2. Otherwise cut in profile, ornamented or turned ..... 100 kilos.  | 7-20  | —      |  |
|   | General Note to Class XXXV.—All glass which shows in the mass an uniform colour, or a non-uniform colour produced by special treatment in the manufacture of the glass, is to be treated as coloured glass, approximating to flint glass and iridescent glass. On the other hand, this glass is included under the head of painted glass, when designs or pictures are added upon the surface after completion by means of colours (even glass-colours). Such glass is also included under the heading of painted glass when it has been given an iridescent painting. The addition of a surface layer of glass of another colour is not reckoned as painting (G). |                 |           |                      |  |      | (b) Wholly or partly smoothed, polished, gilt, or silvered ..... 100 kilos.   | 30-00   | —      |  |
|   |  |                 |           |                      |  |      | Note.—Wares mentioned in 395 (a) 2, and 396 (b), and in Nos. 396 and 397, may be combined or not with wood or coarsely-worked iron or other base metal. Wares mentioned in No. 395 (a) 1, combined with the materials mentioned above, come under (a) 2 of the same No. |   |        |  |
|   |  |                 |           |                      |  |      | 398   | Wares consisting of substances of infusorial earth,   |        |  |

## XXXVI.—WARES OF STONE.

Wares of Stone, Unburnt Clay, Cement and Compositions of Stone.

|     |  |       |        |  |  |      |      |
|-----|--|-------|--------|--|--|------|------|
| 391 | Stones blocks, sawn on more than three sides, but otherwise rough, or merely rough hewn; stone slabs more than 16 cm. thick, merely sawn or split ..... 100 kilos. | 1-00  | —      | 399  | Cement ..... 100 kilos.  | 1-80 | 1-00 |
|     | Slabs of alabaster, marble, or serpentine, more than 16 cm. thick; rough (merely split or sawn) ..... 100 kilos.   | —     | Free 1 | Hydraulic lime ..... 100 kilos.  | 1-80   | 1-00 |      |
| 392 | Slabs of "d'Ecaussines," see note to No. 409.  | —     | —      | 400  | Wares of cement or gypsum, not specially mentioned, combined or not with wood or coarsely-worked parts of iron or other base metal:— | —    | —    |
|     | Fireproof blocks of quartz, hewn or sawn into the shape of bricks:—  | —     | —      | (a) Neither smoothed, coated with paint, nor lacquered ..... 100 kilos.  | 3-60   | —    |      |
|     | (a) Weighing up to 5 kilos, each ..... 100 kilos.  | 2-00  | —      | (b) Smoothed, coated with paint, or lacquered ..... 100 kilos.   | 7-00   | —    |      |
|     | (b) Weighing over 5 kilos, each ..... 100 kilos.   | 3-00  | —      | 401  | Wares of asbestos:—  | —    | —    |
| 393 | Slates: (a) Merely cut in slabs ..... 100 kilos.   | 2-00  | —      | (a) Asbestos paper and asbestos cardboard, not shaped ..... 100 kilos.   | 12-00  | —    |      |
|     | (b) (i) Roofing slates ..... 100 kilos.  | 2-50  | 0-80 G | (b) The same, shaped or perforated; shaped or not with insulating wire ..... 100 kilos.  | 30-00  | —    |      |
|     | (ii) Slates in sheets ..... 100 kilos.   | 2-50  | 1-00 G | (c) Asbestos yarn, combined or not with other textile materials or wire ..... 100 kilos.   | 30-00  | —    |      |
|     | Note.—Vene cuttings, hewing, or sawing of the edges is without influence on the tariff treatment of roofing slates and slates in sheets (G).                       | —     | —      | (d) Tissues of asbestos, combined or not with other textile materials or wire ..... 100 kilos.                                   | 48-00  | —    |      |
|     | (c) Further worked, whether or not smoothed, blackened, or ruled, or in rough wooden frames ..... 100 kilos.   | 10-00 | —      | (e) Other wares of asbestos, combined or not with other materials, so far as they are not included under No. 409 (c), 100 kilos. | 72-00  | —    |      |
|     | (i) Slate pencils cut from natural slate, neither painted, lacquered, nor bronzed,   | —     | —      | 402  | Mill stones, with or without iron hoops or metal casing; lithographic stones, 100 kilos.   | 1-20 | Free |

† Glass buttons with a base of common metals, neither gilt nor silvered, in which the metal does not appear on the face, are to be classified under No. 385; if the metal base is visible on the face the buttons are to be included under No. 388 (G).

| Nos. | Goods.  | Conven-                          |  | Nos. | Goods.  | Conven-                          |                               |
|------|---|----------------------------------|--|------|---|----------------------------------|-------------------------------|
|      |   | General<br>Tariff.<br>Kr.Heller. | Tariff.<br>Kr.Heller.                          |      |   | General<br>Tariff.<br>Kr.Heller. | Tariff.<br>Kr.Heller.         |
| 403  | Natural grindstones and whetstones:—<br>(a) Not combined with any other substance<br>100 kilos. . . . .   | 1-20                             | Free Gt  | 413  | Bricks, fireproof: (a) Dinas, magnesite,<br>bauxite and graphite bricks:—<br>1. Weighing up to 5 kilos, each . . . 100 kilos.<br>2. Weighing over 5 kilos, each . . . . .   | 2-00<br>3-00                     | 1-50 G<br>2-00 G              |
|      | (b) Combined with wood, iron, or other<br>base metal. . . . . 100 kilos.  | 8-00                             | 8-00 G   |      | (b) Other:—<br>1. Weighing up to 10 kilos, each . . .<br>2. Weighing over 10 kilos, each . . .  | 1-20<br>2-40                     | 0-90 G<br>1-80 G              |
| 404  | Artificial grindstones and whetstones, com-<br>bined or not with wood, iron, or other base<br>metal:—<br>(a) Of emery, carborundum, or other hard<br>grinding substance . . . . . 100 kilos.<br>Emery wheels . . . . .<br>(b) Other . . . . .<br>Artificial pumice stone . . . . .  | 22-00<br>12-00<br>—<br>—         | 18-00 G<br>5-00 G                              | 414  | Dutch brick ("klinker") and paving material<br>of common stoneware over 30 mm. in thick-<br>ness . . . . . 100 kilos.   | 2-40                             | —                             |
| 405  | Mineral substances for cleaning, grinding, and<br>polishing, prepared for retail sale. 100 kilos.   | 12-00                            | —  | 415  | Earthenware pipes: (a) Unglazed, porous, of<br>non-fireproof material (drain pipes) . . . . .<br>(b) Glazed . . . . . 100 kilos.  | Free<br>2-50                     | Free G<br>1-20 G              |
| 406  | Grinding paper . . . . .  | 12-00                            | 8-00 G   | 416  | Pipes of common stoneware and of fireproof<br>material . . . . . 100 kilos.   | 3-00                             | —                             |
| 407  | Grinding cloth, grinding strips, and similar<br>grinding material . . . . . 100 kilos.  | 16-00                            | 12-00 G  |      | (a) Pipes of common stoneware . . . . .<br>(b) Pipes of fireproof material . . . . .  | —<br>—                           | 1-80 G<br>2-25 G              |
| 408  | Wares of stone, fine, i.e. fancy articles (letter<br>weights, candle-labra, bowls, inkstands and<br>similar knock-knacks; statues, busts, figures<br>of animals, and similar articles weighing up<br>to 5 kilos); toys and games; all these, com-<br>bined or not with common materials. 100 kilos.   | 40-00                            | —  | 417  | Tiles for walls and pavements, up to 30 mm.<br>in thickness (except those of china):—<br>(a) Unglazed: 1. Of one colour, over 15 and<br>up to 30 mm. thick . . . . . 100 kilos.<br>2. Of one colour, up to 25 mm. thick<br>100 kilos.<br>Tiles for walls and pavements of ordinary<br>clay which is hardened by baking,<br>without coloring, or of one colour, of<br>a thickness of from 7 to 12 mm.<br>100 kilos.  | 3-60<br>10-00<br>—               | 3-00 I<br>—<br>3-00 I         |
|      | (c) Marbles (for playing) of stones of all kinds<br>(except precious or semi-precious stones), of<br>unbaked earth, gypsum, cement, and the<br>like, even painted, bronzed, &c. . . . . 100 kilos.<br>(b) Other toys of stones of all kinds (except<br>precious or semi-precious stones), of unbaked<br>earth, gypsum, cement, and the like, com-<br>bined or not with common materials. 100 kilos.   | —<br>—                           | 5-00 G<br>40-00 G                              |      | Note.—Tiles of this quality are in-<br>cluded hereunder if they have the red or<br>yellowish colour of the clay from which<br>they were made without added colours,<br>or only coloured black, by process of<br>baking without addition of colours or<br>manganese (f).<br>3. Of more than one colour, over 15 and<br>up to 30 mm. thick . . . . . 100 kilos.<br>With patterns produced by press to-<br>gether different coloured clays. 100 kilos.<br>4. Of more than one colour, up to 15 mm.<br>thick . . . . . 100 kilos. | 7-20<br>—<br>15-00               | —<br>4-00 G<br>—              |
| 409  | Wares of stone combined with other mate-<br>rials, so far as such a combination is not<br>provided for in other Nos. of this class:—<br>(a) Combined with common materials. 100 kilos.  | 36-00                            | —  |      | b) Glazed:—<br>1. Of one colour . . . . .<br>2. Of more than one colour, painted,<br>printed, gilt or silvered . . . . . 100 kilos.<br>Note.—Tiles for walls and pavements<br>of china are tariffed under No. 424 (b).  | 12-00<br>20-00                   | —<br>—                        |
|      | 1. Slate pencils cut from natural slate,<br>painted, lacquered, or bronzed, or in<br>combination with common materials,<br>also pencils of liquidised slate-paste,<br>covered with paper (even gold or<br>silver paper) . . . . . 100 kilos.  | —                                | 8-00 G   | 418  | Architectural ornaments (also of terra cotta),<br>glazed or unglazed . . . . . 100 kilos.   | 7-20                             | 2-00 G                        |
|      | 2. Rings and similar objects of mica-rite;<br>slabs of mica-rite fitted for denature uses;<br>mica-rite paper and cloth . . . . . 100 kilos.  | —                                | 15-00 S  |      | Note.—The duty fixed in this number also<br>applies to such wing-transoms as are not<br>durable according to the conventional<br>provision of No. 411 (G) 2 (f).  | —                                | —                             |
|      | (b) Combined with fine materials. . . . .<br>Toys and games of stones of all kinds<br>(except precious or semi-precious<br>stones), of unbaked earth, gypsum,<br>cement, and the like, in combination<br>with fine materials. . . . . 100 kilos.  | 72-00                            | —  | 419  | Common stoves and parts thereof. . . . . 100 kilos.   | 7-20                             | 1-20 G                        |
|      | (c) Combined with very fine materials. 100 kilos.   | 120-00                           | —  | 420  | Retorts, crucibles, muffles, capsules, nozzles,<br>brewers' stirring-rod and similar articles for<br>technical purposes:—<br>(a) Of graphite . . . . . 100 kilos.<br>(b) Of fireproof material or common stonew-<br>are; also artificial grinding and whet-<br>stones of calcined earth . . . . . 100 kilos.  | 6-00<br>3-00                     | —<br>—                        |
|      | Toys and games of stones of all kinds<br>(except precious or semi-precious<br>stones), of unbaked earth, gypsum,<br>cement, and the like, in combination<br>with very fine materials. . . . . 100 kilos.  | —                                | 120-00 G                                       | 421  | Common pottery and articles of common stonew-<br>are, not specially mentioned; articles of<br>black graphite . . . . . 100 kilos.   | 3-00                             | —                             |
|      | Note to Nos. 391, 394, 396, 405, and 409.<br>—All articles made of a stone called<br>"d'Ecussine", i.e., of a limestone capable<br>of taking a polish, shall be dutiable as<br>articles of marble (B).  |                                  |  |      | Note.—Jugs or jars and the like of common<br>stoneware with inset, indented or coloured<br>lines, dots &c. of ordinary primitive kind<br>as they appear on common stoneware jugs or<br>jars, are dutiable under No. 421 (G).  |                                  |                               |
| 410  | Wares of this class, with mouldings of precious<br>metals:—<br>(a) Of gold . . . . . 100 kilos.<br>(b) Of silver . . . . .  | 850-00<br>600-00                 | —<br>—   | 422  | Common pottery of common clay, coloured in<br>the burning . . . . . 100 kilos.  | 1-80                             | 1-20 I                        |
|      | XXXVII.—EARTHENWARE.  |                                  |  |      | Note.—(1) Articles included in Nos. 411 to<br>417 (a) 1, 420 (b), 421 and 422, combined with<br>wood or with coarsely worked parts of iron<br>or other base metal . . . . . 100 kilos.  | 5-00                             | —                             |
| 411  | Bricks and tiles, not fireproof, not glazed:—<br>(a) Common roofing and paving tiles, and<br>common bricks for walls, of clay, baked or<br>not, not further worked:—<br>Bricks and paving tiles . . . . . 100 kilos.<br>Roofing tiles . . . . .<br>(b) Shaped bricks (wedges, copans, radiants, per-<br>forated bricks &c.), facing bricks, floating<br>bricks, grooved roofing tiles of clay, baked<br>or not, not further worked . . . . . 100 kilos. | 0-20<br>0-20<br>1-20             | 0-06 I<br>0-18 I<br>—                          | 423  | +Fittings, for insulation and mounting, for<br>electro-technical purposes, not combined<br>with other materials:—<br>(a) White . . . . . 100 kilos.<br>(b) Coloured, edged, painted, printed, sil-<br>vered, gilt . . . . . 100 kilos.  | 20-00<br>36-00                   | 12-00 G<br>25-00 G            |
|      | 1. Grooved roofing tiles . . . . .<br>Grooved roofing tiles, not glazed, from<br>Venetia to an annual amount limited<br>by the treaty with Italy, as a favour<br>for the frontier zone traffic, and subject<br>to production of certificates of origin<br>and slabs, including wing-transoms in<br>form of bricks and rectangular<br>plaques with a smooth surface<br>100 kilos.  | —<br>—<br>—                      | Free I<br>—<br>—                               | 424  | China: (a) Bowls and parts of pipes; toys and<br>games (except dolls' heads) and fine fancy<br>wares (knick-knacks and toilet articles):—<br>1. White . . . . . 100 kilos.<br>2. Coloured, edged, painted, printed, sil-<br>vered, gilt, combined or not with com-<br>mon materials . . . . . 100 kilos.  | 20-00<br>40-00<br>17-00          | 12-00 G<br>24-00 G<br>12-00 G |
|      | 3. Shaped bricks, other . . . . .<br>4. Facing bricks . . . . .<br>5. Floating bricks . . . . .<br>(c) Coated with paint, impregnated, steamed:<br>Grooved roofing tiles . . . . . 100 kilos.<br>Other . . . . .  | —<br>—<br>—<br>1-50<br>1-50      | 0-18 I<br>0-24 I<br>0-06 I<br>1-40 G<br>0-75 G |      | (b) Other: 1. White . . . . .<br>2. Coloured, edged, painted, printed, sil-<br>vered, gilt, combined or not with com-<br>mon materials . . . . . 100 kilos.   | 36-00                            | 24-00 G                       |
| 412  | Bricks and tiles not fireproof, glazed:—<br>Grooved roofing tiles . . . . .<br>Other . . . . .  | 2-40<br>2-40                     | 1-60 G<br>1-20 G                               |      |   |                                  |                               |

† Under insulating fittings and mountings for electro-technical purposes are included insulating materials, frames, tables for catch-plates ("Schalttafel"), contact-mechanism, reels, hooks, and the like, for electric lighting and for other electrical apparatus of porcelain, stoneware, glass, and of other baked earthenware of all kinds, not in combination with other materials (G).



| XXXVII.—EARTHENWARE continued. |   |                                   |   |     |  |                                   |   |
|--------------------------------|---|-----------------------------------|---|-----|--|-----------------------------------|---|
| No.                            | Goods.  | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. | No. | Goods.   | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |
| 425                            | <b>Earthenware, not specially mentioned:—</b>   |                                   |   |     | (c) Coated with tin, zinc, lead, copper or brass, varnished, smooth of a thickness of:—  |                                   |   |
|                                | (a) Stoneware for technical and hygienic purposes, so far as not included under No. 423:—   |                                   |   |     | 1. 1 mm. or more .....   | 19-00                             | —   |
|                                | 1. Of one colour .....  | 15-00                             | 10-00 G                                     |     | Coated with tin, zinc, or lead ..  | —                                 | 18-00 G                                     |
|                                | 2. Of two or more colours, edged, painted, printed, silvered, gilt .....  | 25-00                             | 20-00 G                                     |     | 2. Less than 1 mm. and down to 0.6 mm. ....  | 20-00                             | —   |
|                                | (b) Other:—   |                                   |   |     | Coated with tin, zinc, or lead ..  | —                                 | 19-00 G                                     |
|                                | 1. Of one colour .....  | 12-00                             | 10-00 G                                     |     | 3. Less than 0.6 mm. and down to 0.4 mm. ....  | 21-50                             | —   |
|                                | 2. Of one or more colours, edged, painted, printed, silvered, gilt .....  | 30-00                             | 20-00 G                                     |     | Coated with tin, zinc, or lead ..  | —                                 | 20-00 G                                     |
|                                | Common earthenware from Venetia or Apulia, whether cleaned or glazed or not even with rough ornamental work representing flowers &c. in various colours, as a favour for the frontier zone traffic, and subject to production of certificates of origin from the proper authorities (100 kilos. ....)                   | —                                 | 12-00                                       |     | 4. Less than 0.4 mm. ....  | 24-00                             | —   |
|                                | <i>Note to Nos. 424 and 425.—Trade marks not representative ornamentation, do not involve the classification as "of several colours" or "coloured" of earthenware which is of one colour or white (as the case may be) in itself (G).</i>   |                                   |   |     | (d) Nickelled, plated with copper, copper alloys or aluminium, or polished ..  | 24-00                             | —   |
| 426                            | Earthenware, other (not otherwise tariffed), combined:  |                                   |   |     | (e) With designs (coloured or impressed), watered, lacquered .....   | 29-00                             | 25-00 G                                     |
|                                | (a) With common materials .....   | 35-00                             | 30-00 G                                     | 433 | <b>Sheets and plates, pierced, perforated, punched or cut out:—</b>  |                                   |   |
|                                | (b) With fine materials .....   | 120-00                            | —   |     | (a) Black plate .....  | 17-00                             | —   |
|                                | Toys and games combined with fine materials .....   | —                                 | 100-00 G                                    |     | 1 mm. or more in thickness ..  | —                                 | 14-00 G                                     |
|                                | (c) With very fine materials .....  | 240-00                            | —   |     | (b) Dressed ("dressirt") or pickled ..   | 21-00                             | —   |
|                                | Toys and games combined with very fine materials .....  | —                                 | 200-00 G                                    |     | (c) Other .....  | 36-00                             | —   |
| 427                            | <b>Wares of this class with mountings of precious metals:—</b>  |                                   |   | 434 | <b>Wire (a) Of a thickness of:—</b>  |                                   |   |
|                                | (a) Of gold .....   | 550-00                            | —   |     | 1. 1.5 mm. or more .....   | 9-50                              | —   |
|                                | (b) Of silver .....   | 600-00                            | —   |     | Rolled wire over 4 mm. thick for wire drawers' use, by permission and under control .....  | —                                 | 7-00 G                                      |
|                                | <i>General Note to Class XXXVII.—Earthenware vessels which show a different colour on the outer surface from that of the inner surface, and articles of earthenware which show only one colour or less than the natural colour of the baked earth, are not on that account to be treated as of several colours (G).</i> |                                   |   |     | 2. Less than 1.5 mm. and down to 0.5 mm. ....  | 12-50                             | 12-00 G                                     |
|                                |   |                                   |   |     | 100 kilos. ....  | 15-00                             | 14-00 G                                     |
|                                |   |                                   |   |     | 3. Less than 0.5 mm. ....  | —                                 | —   |
|                                |   |                                   |   |     | Carding wire less than 1.5 mm. thick, for carding factories; steel wire without regard to thickness, for the manufacture of knitting needles; iron <i>posen</i> wire dentated or not, without regard to thickness, for textile factories and spinning factories; all these by permission and under control ..... | —                                 | 3-00 G                                      |
|                                |   |                                   |   |     | 100 kilos. ....  | —                                 | —   |
|                                |   |                                   |   |     | Bolled steel wire, without regard to thickness, for umbrella-rib and corset-steel factories, by permission and under control .....   | —                                 | 6-00 G                                      |
|                                |   |                                   |   |     | (b) Coated with tin, zinc, lead, copper, brass, varnished, of a thickness of:—   |                                   |   |
|                                |   |                                   |   |     | 1. 1.5 mm. or more .....   | 14-50                             | 14-00 G                                     |
|                                |   |                                   |   |     | 2. Less than 1.5 mm. and down to 0.6 mm. ....  | 18-00                             | 17-00 G                                     |
|                                |   |                                   |   |     | 100 kilos. ....  | 21-00                             | 19-00 G                                     |
|                                |   |                                   |   |     | 3. Less than 0.6 mm. ....  | —                                 | —   |
|                                |   |                                   |   |     | (c) Nickelled, plated with copper, copper alloys or aluminium, or polished ..  | 24-00                             | —   |
|                                |   |                                   |   | 435 | <b>Hardened (tempered) wire:—</b>  |                                   |   |
|                                |   |                                   |   |     | (a) Rough .....  | 16-00                             | —   |
|                                |   |                                   |   |     | (b) Polished, or otherwise further worked. ....  | 38-00                             | 32-00 G                                     |
|                                |   |                                   |   |     | <i>Note.—By hardened wire is to be understood elastic wire (wire for piano springs &amp;c.). Hardened umbrella wire is also included (G).</i>  |                                   |   |
|                                |   |                                   |   |     |  |                                   |   |
|                                |   |                                   |   |     | <i>Iron Wares.</i>   |                                   |   |
|                                |   |                                   |   | 436 | <b>Graded steel (steel sand) .....</b>   |                                   |   |
|                                |   |                                   |   |     | 100 kilos. ....  | 7-20                              | —   |
|                                |   |                                   |   | 437 | <b>Cylinders of non-malleable cast iron:—</b>  |                                   |   |
|                                |   |                                   |   |     | (a) Rough, scored or not .....   | 8-25                              | —   |
|                                |   |                                   |   |     | (b) Otherwise ordinarily or finely worked ..   | 21-00                             | —   |
|                                |   |                                   |   |     | 100 kilos. ....  | —                                 | —   |
|                                |   |                                   |   | 438 | <b>Pipes of non-malleable cast iron, including joints for the same:—</b>   |                                   |   |
|                                |   |                                   |   |     | (a) Rough, scored or not, covered with asphalt or tar ..   | 7-20                              | —   |
|                                |   |                                   |   |     | 1. With walls 7 mm. or more in thickness. ....   | 10-50                             | —   |
|                                |   |                                   |   |     | 2. With walls less than 7 mm. in thickness. ....   | —                                 | 6-75 G                                      |
|                                |   |                                   |   |     | Pipes of unworked non-malleable cast iron, covered with asphalt, without regard to thickness of walls .....  | —                                 | —   |
|                                |   |                                   |   |     | 100 kilos. ....  | —                                 | —   |
|                                |   |                                   |   |     | (b) Otherwise ordinarily worked; with walls of a thickness of:—  |                                   |   |
|                                |   |                                   |   |     | 1. 7 mm. or more .....   | 19-00                             | —   |
|                                |   |                                   |   |     | 2. Less than 7 mm. ....  | 12-00                             | —   |
|                                |   |                                   |   |     | (c) Finely worked; with walls of a thickness of:—  |                                   |   |
|                                |   |                                   |   |     | 1. 7 mm. or more .....   | 21-50                             | —   |
|                                |   |                                   |   |     | 2. Less than 7 mm. ....  | 24-50                             | —   |
|                                |   |                                   |   | 439 | <b>Pipes of wrought iron, rolled or drawn, or of malleable cast iron, with or without bored, soldered, or welded flanges, except joints for the same; corrugated piping:—</b>  |                                   |   |
|                                |   |                                   |   |     | (a) Rough, scored or not, with screws or with bored turned flanges .....   | 15-50                             | 14-50 G                                     |
|                                |   |                                   |   |     | (b) Otherwise ordinarily worked .....  | 20-00                             | 19-00 G                                     |
|                                |   |                                   |   |     | (c) Finely worked .....  | 29-00                             | —   |
|                                |   |                                   |   | 440 | <b>Pipes made from plates and sheets, riveted, soldered or fillet ("gefaltet"):—</b>   |                                   |   |
|                                |   |                                   |   |     | (a) Rough or ordinarily worked:—   |                                   |   |
|                                |   |                                   |   |     | 1. Stove pipes and elbow joints of black sheet iron .....  | 17-00                             | —   |
|                                |   |                                   |   |     | 2. Other .....   | 21-00                             | 20-00 G                                     |
|                                |   |                                   |   |     | (b) Finely worked .....  | 29-00                             | —   |
|                                |   |                                   |   | 441 | <b>Pipe joints (flittings) and flanges of wrought malleable iron:—</b>   |                                   |   |
|                                |   |                                   |   |     | (a) Rough, ordinarily worked .....   | 32-00                             | —   |
|                                |   |                                   |   |     | (b) Finely worked .....  | 30-00                             | —   |

\* Note 1.—All rods or bar iron which has undergone any of the treatments mentioned in sections (a) and (b) of General Note 2 to Class XXXVIII. of the Tariff is to be understood as finished ("appreirt"), under No. 441 (d). Note 2.—Flat iron with convex profile on the edge of the section (for the manufacture of cart springs, chisel steel, and the like) is not to be treated as shaped (G).

† Under No. 434 (a) is also included wire which has a bright appearance, produced by the actual process of drawing; also wire which shows a thin coating of copper, produced solely by the use of solutions of copper salt in the drawing process (G).

| Nos. | Goods.  | General<br>Tariff.<br>Kr.Heller. | Conven-<br>tional<br>Tariff.<br>Kr.Heller. | Nos. | Goods.   | General<br>Tariff.<br>Kr.Heller. | Conven-<br>tional<br>Tariff.<br>Kr.Heller. |
|------|---|----------------------------------|--|------|--|----------------------------------|--|
| 442  | Structural iron (finished articles or finished parts thereof of iron and steel, in bars, sheets, or plates, rivetted, screwed, &c., coarsely primed or not, ..... 100 kilos.  | 17-00                            | 16-00 G                                    |      | (bb) Over 3 to 6 kilos. .... 100 kilos.  | —                                | 27-00 G                                    |
| 443  | Iron castings:—<br>(a) Rivetted, pressed, soldered, welded, lap-welded, roughly primed or not. .... 100 kilos.  | 21-00                            | 18-00 G                                    |      | (cc) Over 4 kilos. .... 100 kilos.   | —                                | 24-00 G                                    |
|      | (b) Otherwise ordinarily or finely worked, combined or not with common materials ..... 100 kilos.   | 36-00                            | 30-00 G                                    |      | (7) Tonge, anvil-blocks, forge-wedges ..... 100 kilos.   | —                                | 30-00 G                                    |
| 444  | Wrought iron boilers (except those belonging to Class XL), forged, rivetted, pressed:—<br>(a) Ordinarily worked, ..... 100 kilos.   | 21-00                            | 20-00 G                                    | 2.   | Finely worked ..... 48-00  | —                                | —  |
|      | (b) Finely worked, combined or not with common materials ..... 100 kilos.   | 29-00                            | 29-00 G                                    |      | (a) Hammers, sledge-hammers, anvils ..... 100 kilos.   | —                                | 24-00 G                                    |
| 445  | Wares of sheet iron, not specially mentioned:—<br>(a) Of rough black sheet iron ..... 100 kilos.  | 18-00                            | —  |      | (b) Hatchets, axes, choppers: weighing each—<br>(aa) From $\frac{1}{2}$ to 3 kilos. .... 100 kilos.  | —                                | 30-00 G                                    |
|      | (L) 1 mm. or more in thickness. ....  | —                                | 16-00 G                                    |      | (bb) Over 3 to 6 kilos. ....   | —                                | 27-00 G                                    |
|      | (b) Of black sheet coarsely primed or of dressed sheet iron coarsely primed or not ..... 100 kilos.   | 23-00                            | 22-00 G                                    |      | (cc) Over 6 kilos. ....  | —                                | 24-00 G                                    |
|      | (c) Smoothed, finely primed, or varnished, coated with lead, zinc, tin (also tin plate), combined or not with common materials ..... 100 kilos.   | 38-00                            | 35-00 G                                    |      | (7) Tonge, anvil-blocks, forge-wedges ..... 100 kilos.   | —                                | 33-00 G                                    |
|      | (d) Painted, printed, bronzed, lacquered, enamelled or of sheet iron with designs; combined or not with common materials ..... 100 kilos.   | 66-50                            | —  |      | (b) Weighing less than 500 grammes each; also all such implements wholly or partly polished, or nickelled, whatever the weight ..... 100 kilos.  | 00-00                            | 50-00 G                                    |
|      | (L) Enamelled wares of sheet iron—except the toys included under No. 480 ..... 100 kilos.   | —                                | 48-00 G                                    | 467  | Files and rasps, the working (cut) part of the file being:—<br>(a) Over 250 mm. long. .... 100 kilos.  | 30-00                            | 30-00 G                                    |
|      | (b) Other ..... 55-00 G   | —                                | 55-00 G                                    |      | (b) From 160 to 250 mm. long. ....   | 60-00                            | 45-00 G                                    |
|      | (c) Polished, coated with copper, brass, or nickelled, plated with copper, alloys of copper or aluminium, or silvered; combined or not with fine or common materials ..... 100 kilos.                                     | 120-00                           | —  |      | (c) Less than 160 mm. long. ....   | 75-00                            | 45-00 G                                    |
|      | Polished, coated with copper, brass, or nickel, combined or not with common materials ..... 100 kilos.  | —                                | 60-00 G                                    |      | Note.—Forged pieces for files, merely separated or smoothed, but not cut out, are to pay duty according to No. 483 (b).  | —                                | —  |
| 446  | Rails, of whatever section, pierced or not, weighing per linear metre:—<br>(a) 15 kilos. or more ..... 100 kilos.   | 0-00                             | —  | 468  | Saws and too-toothed saw blades, whether or not wholly or partly polished or nickelled:—<br>(a) First saws ..... 100 kilos.  | 150-00                           | —  |
|      | (b) Less than 15 kilos. .... 7-20   | —                                | —  |      | (b) Other saws ..... 60-00   | —                                | —  |
| 447  | Fastenings for rails; fish-plates, wedges, spikes, bed-plates, "Fährungsringe," &c. (except screws, screw bolts, and screw-nuts), railway sleepers, chairs ..... 100 kilos.   | 11-00                            | —  |      | 1. Felling saws, veneer saws, mill-saws and cross-cut saws ..... 100 kilos.  | —                                | 38-00 G                                    |
| 448  | Railway axles and wheels of iron (hubs, tyres, wheel-bearing parts, wheel discs, whether turned, smoothed or not ..... 100 kilos.   | 14-50                            | 12-00 G                                    |      | 2. Other saws ..... 56-00 G  | —                                | 56-00 G                                    |
| 449  | Railway wheels and sets of wheels, finished, with a diameter of:—<br>(a) 36 cm. or more ..... 100 kilos.  | 14-50                            | 13-00 G                                    | 469  | Cutting files, hoes (except corner broaches), screw and spiral borers, cutting dies; awls; all these wholly or partly polished or nickelled, or not:—<br>(a) Weighing 250 grammes or more ..... 100 kilos.                       | 60-00                            | —  |
|      | (b) Less than 36 cm. .... 20-00   | —                                | —  |      | Neither wholly nor partly polished or nickelled, except awls ..... 100 kilos.  | —                                | 38-00 G                                    |
| 450  | Shunting appliances, frogs, turntables, sidings, brake apparatus, buffers, and similar heavy railway material:—<br>(a) Rough, scoured or not ..... 100 kilos.   | 14-00                            | —  |      | (b) Weighing less than 250 grammes ..... 100 kilos.  | 85-00                            | —  |
|      | (b) Ordinarily worked in other ways or carrow boxes, and axle guards for street vehicles:—<br>(a) Rough, not further worked ..... 100 kilos.  | 20-00                            | —  |      | Neither wholly nor partly polished or nickelled except awls ..... 100 kilos.   | —                                | 45-00 G                                    |
|      | (b) Further worked:—<br>1. Ordinary axles and parts thereof ..... 100 kilos.  | 21-00                            | —  | 460  | Planes and mortise chisels, chisels, gimlets (borers), not otherwise mentioned; dies, stamps, and other tools not specially mentioned; all these articles whether or not wholly or partly polished or nickelled ..... 100 kilos. | 60-00                            | —  |
|      | 2. Oil-containing and semi-oil-containing axles, patent axles and parts thereof, combined or not with parts of base metals ..... 100 kilos.   | 48-00                            | —  |      | (L) Wholly or partly polished or nickelled ..... 100 kilos.  | —                                | 50-00 G                                    |
|      | Tools and Implements, &c.   |                                  |  |      | (H) Other:—<br>(a) Screw vices weighing more than 20 kilos, each ..... 100 kilos.  | —                                | 30-00 G                                    |
| 452  | Scythes and sickles combined or not with wood ..... 100 kilos.  | 16-00                            | —  |      | (b) Other tools included under this heading ..... 100 kilos.   | —                                | 45-00 G                                    |
| 453  | Heavy forge tongs, pliers, handspikes and stone borers, smoothed or not on one or two sides ..... 100 kilos.  | 12-00                            | —  | 461  | Nails and tacks: (a) Shoemakers' nails of all kinds; horse-shoe nails; cut nails not specially mentioned ..... 100 kilos.  | 24-00                            | —  |
| 454  | Clamps, hoes and spades (including trowels), combined or not with wood:—<br>(a) Rough, whether or not smoothed on the narrow sides ..... 100 kilos.   | 17-60                            | —  |      | (b) Tacks, scoured or not ..... 16-00  | —                                | —  |
|      | (b) Otherwise ordinarily or finely worked ..... 100 kilos.  | 22-00                            | —  |      | (c) Nails, other:—<br>1. Rough, scoured or not ..... 18-00   | —                                | —  |
| 455  | Hay, manure, and other large forks and rakes, combined or not with wood:—<br>(a) Rough, with the points prepared or not ..... 100 kilos.  | 24-00                            | —  |      | 2. Otherwise ordinarily worked; not combined with other materials ..... 20-00  | —                                | —  |
|      | (b) Otherwise ordinarily or finely worked, polished, nickelled or not ..... 100 kilos.  | 35-00                            | 30-00 G                                    |      | (d) Finely worked, and all nails with heads of other common materials ..... 100 kilos.   | 30-00                            | —  |
| 456  | Hammers, sledge-hammers; hatchets, axes, choppers, tongs, except heavy forge tongs; anvils, anvil-blocks, and forge-scoops:—<br>(a) Weighing 500 grammes or more each:—<br>1. Black or ordinarily worked ..... 100 kilos. | 33-00                            | —  |      | Note to No. 461 (d).—Nails for furniture with smooth or round heads, polished or not, are dutiable under this heading (S).   | —                                | —  |
|      | (a) Hammers, sledge hammers, anvils ..... 100 kilos.  | —                                | 24-00 G                                    | 462  | Nuts and bolts without screw threads; screws:—<br>(a) Rough, the thickness of the pin (or width of hole) being:—<br>1. 14 mm. or more ..... 100 kilos.   | 12-00                            | —  |
|      | (b) Hatchets, axes, choppers, weighing each—<br>(aa) From $\frac{1}{2}$ to 3 kilos. .... 150 kilos.   | —                                | 30-00 G                                    |      | 2. Less than 14 mm. and down to 7 mm. .... 100 kilos.  | 19-00                            | —  |
|      |   |                                  |  |      | 3. " " 7 mm. .... 100 kilos.   | 24-00                            | —  |
|      |   |                                  |  |      | (b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:—<br>1. 14 mm. or more ..... 100 kilos.   | 19-00                            | —  |
|      |   |                                  |  |      | 2. Less than 14 mm. and down to 7 mm. .... 100 kilos.  | 24-00                            | —  |
|      |   |                                  |  |      | 3. " " 7 mm. .... 100 kilos.   | 29-00                            | —  |
|      |   |                                  |  | 463  | Screws, nuts and bolts, with screw thread:—<br>(a) Rough, the thickness of the pin (or width of hole) being:—<br>1. 14 mm. or more ..... 100 kilos.  | 21-50                            | —  |
|      |   |                                  |  |      | 2. Less than 14 mm. and down to 7 mm. .... 100 kilos.  | 29-00                            | —  |
|      |   |                                  |  |      | 3. " " 7 mm. and down to 4 mm. .... 100 kilos.   | 36-00                            | —  |
|      |   |                                  |  |      | 4. " " 4 mm. .... 43-00  | —                                | —  |
|      |   |                                  |  |      | (b) Ordinarily or finely worked, the thickness of the pin (or width of hole) being:—<br>1. 14 mm. or more ..... 100 kilos.   | 29-00                            | —  |
|      |   |                                  |  |      | 2. Less than 14 mm. and down to 7 mm. .... 100 kilos.  | 36-00                            | —  |
|      |   |                                  |  |      | 3. " " 7 mm. and down to 4 mm. .... 100 kilos.   | 43-00                            | —  |
|      |   |                                  |  |      | 4. " " 4 mm. .... 60-00  | —                                | —  |
|      |   |                                  |  | 464  | Chains, except those of cast metal and flat link chains:—<br>(a) The thickness of the links exceeding 6 mm.:—<br>1. Rough, also scoured or tarred or not ..... 100 kilos.  | 13-00                            | —  |

\* Under No. 462 are included also scythes and sickles wholly or partly varnished, lacquered, bronzed, polished, or with annealing-colours (*verlürte*); also those with stencilled letters, with ornamental lines produced by smoothing, or with dots produced by blows of the hammer, even in rows or arranged to form a pattern (Z).





| Nos. | Goods.   | General<br>Tariff.<br>Kr. Heller. Kr. Heller. | Conven-<br>tional<br>Tariff. |
|------|--|---|------------------------------|
|      | 2. More than 40 and up to 100 kilos.<br>each .....   | 7-50  | —                            |
|      | (a) Rough .....  | —   | 8-00 g                       |
|      | (b) Scoured .....  | —   | 7-50 g                       |
|      | 3. More than 5 and up to 40 kilos.<br>each .....   | 8-50  | —                            |
|      | (a) Rough .....  | —   | 7-00 g                       |
|      | (b) Scoured .....  | —   | 8-50 g                       |
|      | 4. 5 kilos. or less each .....   | 10-50   | —                            |
|      | (a) Rough .....  | —   | 8-00 g                       |
|      | (b) Scoured .....  | —   | 10-50 g                      |
|      | (c) Otherwise ordinarily worked, weighing:—  |   |                              |
|      | 1. More than 100 kilos. each .....   | 14-00   | 14-00 g                      |
|      | 2. More than 40 and up to 100 kilos.<br>100 kilos.   | 16-00   | 16-00 g                      |
|      | 3. More than 5 and up to 40 kilos. each<br>100 kilos.  | 18-00   | 18-00 g                      |
|      | 4. 5 kilos. or less each .....   | 22-00   | 20-00 g                      |
|      | (c) Finely worked, weighing:—  |   |                              |
|      | 1. More than 100 kilos. each .....   | 20-00   | 19-00 g                      |
|      | 2. More than 40 and up to 100 kilos. each<br>100 kilos.  | 25-00   | 22-00 g                      |
|      | 3. More than 5 and up to 40 kilos. each<br>100 kilos.  | 30-00   | 27-00 g                      |
|      | 4. 5 kilos. or less each .....   | 36-00   | 32-00 g                      |
| 482  | Art castings and other fine non-malleable cast-iron, with or without combining pieces of malleable iron, or combined with wood:— |   |                              |
|      | (a) Rough or merely scoured .....  | 36-00   | 32-00 g                      |
|      | (b) Otherwise ordinarily or finely worked, combined or not with other common materials .....                                     | 50-00   | 48-00 g                      |
| 483  | Wares of malleable (wrought) iron not specially mentioned, combined or not with wood or non-malleable cast iron:—                |   |                              |
|      | (a) Rough, or scoured or coarsely painted, weighing:—  |   |                              |
|      | 1. More than 25 kilos. each .....  | 10-00   | 10-00 g                      |
|      | 2. " 3 and up to 25 kilos. each .....  | 12-00   | 12-00 g                      |
|      | 3. " 0-5 and up to 3 kilos. each .....   | 14-00   | 14-00 g                      |
|      | 4. 0-5 kilos. or less each .....   | 16-00   | 16-00 g                      |
|      | (b) Otherwise ordinarily worked, weighing:—  |   |                              |
|      | 1. More than 25 kilos. each .....  | 20-00   | 20-00 g                      |
|      | 2. " 3 and up to 25 kilos. each .....  | 22-00   | 22-00 g                      |
|      | 3. " 0-5 " 3 kilos. each .....   | 24-00   | 24-00 g                      |
|      | 4. 0-5 kilos. or less each .....   | 28-00   | 28-00 g                      |
|      | (c) Finely worked, weighing:—  |   |                              |
|      | 1. More than 25 kilos. each .....  | 30-00   | 28-00 g                      |
|      | 2. " 3 and up to 25 kilos. each .....  | 32-00   | 32-00 g                      |
|      | 3. " 0-5 " 3 kilos. each .....   | 36-00   | 36-00 g                      |
|      | 4. 0-5 kilos. or less each .....   | 40-00   | 40-00 g                      |
| 484  | Iron wares combined with common materials .....  | 10-00   | 38-00 g                      |
| 485  | Iron wares combined with fine materials .....  | 120-00  | —                            |
|      | (a) Nails for furniture, with shaped heads of common metals, nickelled or not 100 kilos. each .....                              | —   | 95-00 s                      |
|      | (b) Other articles included in this number .....   | —   | 100-00 g                     |
|      | Note:—Nails for furniture with gilt or silvered heads are also dutiable under this heading (8.)                                  |   |                              |
| 486  | Iron wares, gilt or silvered, or combined with the finest materials .....  | 210-00  | —                            |
|      | Toys of iron or steel, gilt or silvered, or combined with the finest materials .....   | —   | 200-00 g                     |
| 487  | Wares of this class but with precious metals:—   |   |                              |
|      | (a) Of gold .....  | 850-00  | —                            |
|      | (b) Of silver .....  | 600-00  | —                            |

## General Notes to Class XXXVIII.

1.—For the purposes of this tariff malleable (wrought) iron includes steel, soft cast iron and cast steel.

2.—"Worked" articles as opposed to "rough" are divided into three classes as regards iron wares.

These divisions are considered to be as follows: so far as in the case of special numbers in this class separate degrees of working are not expressly named nor other exception fixed:—

(a) The following are considered as being *ordinarily worked*:—all articles scoured, pierced, bored, or with cut screw threads, and all articles wholly or partly filed, or with the rough cut off, or turned, sand-papered; planed, smoothed or roughly painted; and all iron parts riveted, screwed, and subsequently put together in a similar manner, so far as they are not included under (b) and (c) by reason of further working.

On the other hand the removal of casting or moulding seams by chiselling, filing, or knocking off, smoothing broken surfaces, removing runners, knobs, &c., done to casting, and, in the case of cast-steel, roughly securing for the purpose of testing for freedom from flaws, are not to be considered as working.

Chest steel roughly scoured for the purpose of testing for freedom from flaws, is treated as crude cast steel only when it is proved that the scoured side requires still another process before the completion of the article.

3. Note to Nos. 484-486:—Gilt or silvered iron wares, expressly named in Class XXXVIII. (iron and iron wares), and all specially mentioned articles which on account of their combination would come under one of the three above mentioned Nos., but are liable to duties of at least 38, 100, or 240 kronen per 100 kilos. respectively, will be treated according to their special numbers (C).

This proof may take the form:—(i.) of a defacing of the secured side (by chiselling or by reduction of a transverse section) such that a further process of manufacture is manifestly indispensable; (ii.) of official investigation.

In the absence of proof, roughly scoured cast steel is only to be admitted as crude on the ground of permission for admittance for use in machine factories or machine workshops.

(b) The following are considered as being *finely worked*: all articles wholly or partly coated with tin, zinc, 100 copper or brass oxidised, finely coated, varnished, lacquered, painted, bronzed, or enamelled.

(c) The following are considered as being *most finely worked*: all articles polished, engraved or nickelled, or plated with copper, copper alloys, or aluminium.

So far as special regulations do not apply in the tariff, *most finely worked* articles are liable to a surtax on the duty leviable on the articles concerned of 35 per cent. for polished wares, and 50 per cent. for engraved or nickelled wares and for wares plated with copper, copper alloys, or aluminium. If in the case of the articles concerned special rates are provided for ordinary and fine working, the 50 per cent. surtax is to be calculated on the rate provided for the fine working.

In calculating the surtaxes in the case of conventional treatment, the duties under convention are to be taken as basis.

[The whole of Note 2 is conventionalised by the Treaty with Germany.]

## XXXIX.—BASE METALS &amp; WARES THEREOF.

## Raw Metals and Semi-manufactured Articles.

| Nos. | Goods.  | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |
|------|---|-----------------------------------|---|
| 488  | {Base metals, crude, scrap or waste:—   |                                   |   |
|      | (a) Lead, alloyed or not with antimony,<br>arsenic, tin, or zinc .....100 kilos.  | 4-80                              | 4-80 G                                      |
|      | (b) Tin, alloyed or not with antimony, lead,<br>or zinc; Britannia metal .....  | Free                              | —   |
|      | (c) Zinc alloyed or not with lead or tin.100 kilos.   | 2-40                              | Free G                                      |
|      | (d) Copper, refined or not, electrolytic copper,<br>cakes of rose copper, and precipitated copper .....   | Free                              | —   |
|      | (e) Nickel .....  | "                                 | —   |
|      | (f) Aluminium, magnesium, and inter-alloys<br>of these metals.....  | "                                 | Free G                                      |
|      | (g) Not specially mentioned .....   | "                                 | —   |
|      | (h) Alloys of base metals not specially men-<br>tioned .....  | "                                 | —   |
| 489  | Sawn (cut) slabs, i.e., slabs cut (sawn)<br>from blocks of raw metal or metal alloy for im-<br>mediate manufacture by rolling or drawing<br>100 kilos.  | 7-20                              | —   |
| 490  | Nickel anodes .....   | 14-50                             | —   |
| 491  | Sheets and plates (rolled, hammered ( <i>gestreckt</i> )),<br>not further worked:—  |                                   |   |
|      | (a) Of lead .....   | 12-00                             | —   |
|      | (b) Of tin and britannia metal .....  | 9-50                              | —   |
|      | (c) Of zinc .....   | 7-20                              | 3-80 G                                      |
|      | (d) Of copper, nickel, aluminium, and other<br>base metals, and metal alloys not specially<br>mentioned, having a thickness of:—  |                                   |   |
|      | 1. Over 0-5 mm. ....100 kilos.  | 19-00                             | 19-00 G                                     |
|      | 2. 0-5 mm. or less .....  | 24-00                             | 20-00 G                                     |
| 492  | Sheets and plates, hollowed or perforated:—   |                                   |   |
|      | (a) Of lead .....   | 12-00                             | —   |
|      | (b) Of tin and britannia metal .....  | 9-50                              | —   |
|      | (c) Of zinc .....   | 12-00                             | —   |
|      | (d) Of copper, nickel, aluminium, and other<br>not otherwise mentioned base metals and<br>alloys thereof .....  | 25-00                             | —   |
| 493  | Sheets and plates of all kinds, smoothed,<br>polished, varnished, lacquered, nickelled,<br>with brass or copper or other base metals,<br>coated with designs (in colour or impressed)<br>100 kilos.       | 29-00                             | —   |
| 494  | Sheets or plates, gilt or silvered, or plated with<br>gold or silver .....  | 60-00                             | —   |
| 495  | Metal drawn out (flattened out), and hammered<br>solder for the manufacture of leaf metal<br>100 kilos.   | 24-00                             | —   |
| 496  | Bars, rods and wire (rolled or drawn):—   |                                   |   |
|      | (a) Of lead .....   | 12-00                             | —   |
|      | (b) Of tin and britannia metal.....   | 9-50                              | —   |
|      | (c) Of zinc:—   |                                   |   |
|      | 1. Bars and rods .....  | 7-20                              | 5-60 G                                      |
|      | 2. Wire .....   | 12-00                             | 8-00 G                                      |
|      | (d) Of copper, nickel, aluminium, and other<br>base metals and alloys thereof:—   |                                   |   |
|      | 1. Over 0-5 mm. in thickness .....100 kilos.  | 19-00                             | 19-00 G                                     |
|      | Note.—Rolled bars and wire, and also<br>strips cut from slabs and the like of the base<br>metals and alloys enumerated under (d), for<br>wire drawing factories, by permission and<br>under control ..... | 12-00                             | —   |
|      | 2. Over 0-5 mm. and up to 0-5 mm. ..  | 24-00                             | 22-00 G                                     |
|      | 3. 0-5 mm. or less.....   | 28-00                             | 26-00 G                                     |
| 497  | Bars, rods and wire, polished, varnished,<br>lacquered, nickelled, coated with brass or<br>copper or other base metals, with impressed<br>designs:—   |                                   |   |
|      | (a) Of lead, tin, britannia metal or zinc<br>100 kilos.   | 29-00                             | —   |
|      | (b) Of copper, nickel, aluminium, and other<br>base metals and alloys thereof, of a thick-<br>ness of:—   |                                   |   |
|      | 1. Over 0-5 mm. ....100 kilos.  | 29-00                             | 28-00 G                                     |
|      | 2. 0-5 mm. or less .....  | 36-00                             | 34-00 G                                     |

3. Thermite are included under No. 488 (f) when they purport to be mechanical mixtures of duty-free aluminium in granular form with another duty-free constituent (natural oxide), i.e., iron thermite containing large scale, manganese thermite containing ground bryonspier, and ferro-titanium thermite and manganese-titanium thermite containing serine and rutile (G).

## XXXIX.—BASE METALS AND WARES THEREOF—continued.

| XXXIX.—BASE METALS AND ALLOYS THEREOF.—Continued. |   |                 |        |                      | XXXIX.—BASE METALS AND ALLOYS THEREOF.—Continued. |  |                 |        |                      |
|---|---|-----------------|--------|----------------------|---|--|-----------------|--------|----------------------|
| Nos.  | Goods.  | General Tariff. |        | Conventional Tariff. | Nos.  | Goods.   | General Tariff. |        | Conventional Tariff. |
|   |   | Kr. Heller.     |        |                      |   |  | Kr. Heller.     |        |                      |
| 498   | Copper wire, enameled; wire of base metal or alloy thereof, silvered or silver-plated; all these flattened or not, but not further worked . . . . . | 72-00           | —      | —                    | 511   | Fine fancy wares (knick-knacks and toilet articles), neither gilt nor silvered, combined or not with common or fine materials, so far as not included under No. 520 (b) . . . . .  | 140-00          | 120-00 | —                    |
|   | 100 kilos.  |                 |        |                      | 512   | Leaf metal (imitation gold and silver leaf) . . . . .  | 130-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   | 130-00          | 110-00 | —                    |
| 499   | Munheim-gold wire (copper or nickel wire covered with a coating of pinchbeck) 100 kilos.  | —               | 60-00  | 0                    | 513   | Bronze powder and bronze colours . . . . .   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      | 514   | Wares, not specially mentioned, of lead or tin, or inter-alloys of these metals, combined or not with common materials:—   | —               | —      | —                    |
|   | (a) Over 0.5 mm. . . . .  | 72-00           | 72-00  | 0                    |   | (a) Ordinarily worked . . . . .  | 48-00           | 45-00  | —                    |
|   | (b) 0.5 mm. or less . . . . .   | 300-00          | 260-00 | 0                    |   | (b) Finely worked . . . . .  | 85-00           | 70-00  | —                    |
|   | 100 kilos.  |                 |        |                      | 515   | Wares, not specially mentioned, of zinc and zinc alloys, combined or not with common materials:—   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Ordinarily worked . . . . .  | 60-00           | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (1) Architectural ornaments, cast . . . . .  | —               | 45-00  | —                    |
|   | 100 kilos.  |                 |        |                      |   | (2) Other . . . . .  | —               | 90-00  | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Finely worked . . . . .  | 95-00           | 90-00  | —                    |
|   | 100 kilos.  |                 |        |                      | 516   | Castings of copper and other not otherwise mentioned base metals and alloys thereof, combined or not with common materials, except coarse castings belonging to No. 501:—  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Rough, filed or not, not ornamented . . . . .  | 48-00           | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   |                 |        |                      |
|   | 100 kilos.  |                 |        |                      |   | (b) Further worked or ornamented:—   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 1. Small castings weighing less than 50 grammes, and all ornamented castings . . . . .   | 120-00          | 100-00 | 0                    |
|   | 100 kilos.  |                 |        |                      |   | 2. Other castings ordinarily worked . . . . .  | 52-00           | 48-00  | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   |                 |        |                      |
|   | 100 kilos.  |                 |        |                      |   | Note.—The above articles, finely worked, will be tariffed under No. 517 (b) (G).   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      | 517   | Articles, not specially mentioned, of copper and other not otherwise mentioned base metals, or alloys thereof, combined or not with common materials:—   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Ordinarily worked . . . . .  | 55-00           | 50-00  | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Finely worked . . . . .  | 120-00          | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      |   | "Rachet"-springs of base metals . . . . .  | —               | 10-00  | —                    |
|   | 100 kilos.  |                 |        |                      | 518   | Wares not specially mentioned, of nickel, combined or not with common or fine materials . . . . .  | 120-00          | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      | 519   | Wares not specially mentioned of Britannia metal, combined or not with common or fine materials . . . . .  | 120-00          | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      | 520   | Wares of all kinds, of aluminium and alloys of the nature of aluminium, combined or not with common or fine materials:—  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) For technical purposes . . . . .   | 120-00          | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Other . . . . .  | 160-00          | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      | 521   | Wares of base metals or alloys thereof, combined with fine materials . . . . .   | 120-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      | 522   | Wares of base metals or alloys thereof, wholly or partly gilt or silvered, plated with gold or silver or combined with very fine materials . . . . .   | 240-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Toys and Christmas tree ornaments . . . . .  | —               | 200-00 | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   | —               | 210-00 | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Other . . . . .  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      | 523   | Lace, bullion, tinsel (also tinsel foil) and spun thread of base metal or alloy thereof:—  | 145-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Neither silvered nor gilt . . . . .  | 240-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Silvered or silver-plated . . . . .  | 480-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (c) Gilt or gold plated . . . . .  | —               | 100-00 | —                    |
|   | 100 kilos.  |                 |        |                      |   | 1. Spun threads . . . . .  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 2. Lace bullion and tinsel (also tinsel foil) . . . . .  | 480-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   |                 |        |                      |
|   | 100 kilos.  |                 |        |                      |   | Note.—Coloured and figured (façonnerie) fells (platté) of cement-d gilt or silvered wire, also cut-fells (schnittplatté) of all kinds, are included under No. 523 (G).   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      | 524   | Imitation ("Isonick") wares (lace, galleons, &c.) of base metals or alloys thereof:—   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (a) Of wire, bullion, tinsel and metal thread gilt or silvered . . . . .   | 260-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | (b) Of wire, bullion, tinsel, and metal thread, gilt or silvered:—   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 1. Combined with silk, or set with gold or silver mounting . . . . .   | 850-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 2. Other, set or not with silver mounting . . . . .  | 700-00          | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | 100 kilos.   |                 |        |                      |
|   | 100 kilos.  |                 |        |                      |   | † Articles of use, e.g., coffee and tea sets, and other sets fit serving meals; dishes, bottles, and table glass; sugar canisters; and smoking and writing materials; sets consisting of knife, fork, and spoon; ash-trays and match holders; fat candle-sticks, lamps, and tapers, are not dutiable under No. 511, but according to their nature in other respects (G).   | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | ‡ The various kinds of metal-leaf included under this heading (except lead, tin, nickel, and aluminium leaf), comprise only copper leaf, Dutch gold (Dutch metal, brass-foil), Dutch silver (puckfog or white metal foil), and foils of other base metals, i.e., thin sheets or leaves of these metals, resembling paper, produced by rolling or hammering (G).  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | The distinction between foils and the imitation sheet gold or silver included under No. 512 is not affected by this note (G).  | —               | —      | —                    |
|   | 100 kilos.  |                 |        |                      |   | * Notes to Nos. 521-2.—(1) Gilt or silver metal wares, expressly mentioned in Class XXXIX. (base metals and wares thereof) and all special mentioned articles which, on account of their combination, wood or under one of the foregoing numbers, but are tariffed at rates of at least 120 kronen or 240 kronen or more respectively, will be treated according to their special numbers. (2) Combination with yarns or tissues (e.g., silk, lace, and embroidery) is without effect on the tariff classification wares of base metals, except in so far as the tariff contains special provisions (G). | —               | —      | —                    |

| No.                                 | Goods.   | Kr.Heller.       | General Tariff. | Conventional Tariff. | No.  | Goods.   | Kr.Heller.                    | General Tariff.            | Conventional Tariff. |
|-------------------------------------|--|------------------|-----------------|----------------------|--|--|-------------------------------|----------------------------|----------------------|
| 525                                 | Wares of this class so far as they are not included under No. 521 (b), set with mountings of precious metals:—<br>(a) Of gold..... 100 kilos.<br>(b) Of silver .....   | 850-00<br>600-00 | —               | —                    | (a) Weaving looms and auxiliary machinery for weaving, except dressing and warping machines:—<br>1. For silk weaving ..... 100 kilos.<br>2. Other .....  | 10-00G<br>14-00G<br>5-00G  | —                             | —                          | —                    |
| <i>General Notes to Class XXXI.</i> |  |                  |                 |                      | (b) Strap, girth, and fire-hose looms ..... 10-00G<br>(c) Hosiery looms, other than those included under (b); auxiliary machinery for knitting; dressing and warping machines ..... 10-00G   |  |                               |                            |                      |
| 1.                                  | The removal of scaling and moulting seams by chiselling, filing, or breaking off, and the smoothing of broken surfaces, are not to be considered as working.   |                  |                 |                      | 535  | Sewing and knitting machines:—<br>(a) Stands in pieces or not .....  | 20-00                         | 18-00G                     | —                    |
| 2.                                  | Finely worked articles are all articles painted, bronzed, lacquered, or gilt, retinas ("patineries") varnished, with gold colour, coated with brass, copper, nickel, or enamel, and all finely polished or in any other way finely worked metal wares. |                  |                 |                      | (b) Tops, finished parts of machines (except needles)..... 100 kilos.  | 78-00  | —                             | —                          |                      |
| 3.                                  | The other hand all metal wares otherwise worked (pierced, bored, or provided with screw threads, wholly or partly filed, turned, planed, smoothed, or plainly polished or coated with tin, zinc, lead, &c.) are to be considered as ordinarily worked. |                  |                 |                      | (1) Tops for flat-stitch or "resolving"-stitch sewing machines with one needle; and for knitting machines..... 100 kilos.  | —  | 73-00G                        | 81-00G                     |                      |
|                                     |  |                  |                 |                      | (2) Tops for other sewing machines.....  | —  | 72-00G                        | —                          | —                    |
|                                     |  |                  |                 |                      | (3) Finished component parts of tops (except needles)..... 100 kilos.  | —  | —                             | —                          | —                    |
|                                     |  |                  |                 |                      | (c) Parts of machines, unfinished, of crude cast iron or not; sewing and knitting machines with stands..... 100 kilos.   | 50-00  | —                             | —                          | —                    |
|                                     |  |                  |                 |                      | (1) Component parts for tops not finished and ready for use, whether of crude cast iron or otherwise..... 100 kilos.   | —  | 50-00G                        | —                          | —                    |
|                                     |  |                  |                 |                      | (2) Sewing machines (flat-stitch or "resolving"-stitch) with one needle; also knitting machines with stands 100 kilos.   | —  | 50-00G                        | —                          | —                    |
|                                     |  |                  |                 |                      | (3) Other sewing machines with stands..... 100 kilos.  | —  | 30-00G                        | —                          | —                    |
|                                     |  |                  |                 |                      | 536  | Machines and apparatus, not specially mentioned, of wood, i.e., containing 75 per cent. or more of wood..... 100 kilos.  | 18-00                         | 15-00G                     | —                    |
|                                     |  |                  |                 |                      | 537  | Machines and apparatus, not specially mentioned, of base metals, i.e., containing 50 per cent. or more of base metals..... 100 kilos.  | 40-00                         | 34-00G                     | —                    |
|                                     |  |                  |                 |                      | 538  | Machines and apparatus, not specially mentioned, other, weighing each:—<br>(a) 200 kilos. or less..... 100 kilos.<br>(1) Metal working machines.....<br>(2) Other machines included in this No. 100 kilos. | 30-00<br>—<br>28-00<br>24-00G | —<br>—<br>24-00G           | —<br>—<br>23-00G     |
|                                     |  |                  |                 |                      | (b) Over 200 and up to 1,000 kilos.....<br>(1) Metal working machines.....<br>(2) Other machines included in this No. 100 kilos.   | 28-00<br>—<br>24-00G   | —<br>—<br>23-00G              | —<br>—<br>23-00G           |                      |
|                                     |  |                  |                 |                      | (c) Over 1,000 kilos.....<br>(1) Over 1,000 and up to 2,000 kilos.....<br>(2) Metal working machines, 100 kilos.<br>(3) Other machines included in this No. 100 kilos.   | 24-00<br>—<br>21-00G<br>20-00G   | —<br>—<br>21-00G<br>20-00G    | —<br>—<br>21-00G<br>20-00G |                      |
|                                     |  |                  |                 |                      | (2) Over 2,000 and up to 5,000 kilos.....<br>(3) Over 5,000 and up to 10,000 kilos.....<br>(4) Over 10,000 kilos. ....   | 19-00G<br>18-00G<br>16-00G   | —<br>—<br>—                   | —<br>—<br>—                |                      |
|                                     |  |                  |                 |                      | <i>Notes:—(1) Hydraulic rolling-presses and cotton gig-mills with rollers, with card-covering attachments, without regard to weight; also carders weighing more than 100 kilos.</i>  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | (2) Drying apparatus; paper machines with drying apparatus; paste working machines 100 kilos.  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | (3) Roller looms..... 100 kilos.   |  |                               |                            |                      |
|                                     |  |                  |                 |                      | <i>Notes to Class XL.</i>  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 1.—Copper and brass cylinders and plates, engraved or not, for national issue printing and dressing factories, by permit..... Free   |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 2.—The tariff classification of machinery and apparatus or their component parts is not affected by the combination of such machinery &c. with other materials (S).  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 3.—Articles not specially tariffed, which could serve no other purpose than to form part of machines or apparatus, are to pay duty as "parts of machinery and apparatus" (S).  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | Component parts of machinery or apparatus imported separately are to pay duty as the machinery or apparatus to which they belong (G).  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | The rates of duty set out in the preceding Nos. 536-538 will be applied to component parts of machinery if the necessary proof is afforded by the interested persons, when the articles are assessed for duty, of their forming part of the machine concerned. If such proof is not forthcoming, component parts of machinery and apparatus (except parts of sewing and knitting machines) will be tariffed as follows:— |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 1.—Component parts of wool only or containing 75 per cent. of wool (according to No. 536) 100 kilos.   |  |                               |                            |                      |
|                                     |  |                  |                 |                      | Component parts of base metals only or containing more than 50 per cent. of base metals (according to No. 537) 100 kilos.  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | All other component parts, weighing each:—<br>More than 200 kilos. (according to No. 528b) 100 kilos.  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 200 kilos. or less (according to No. 528a) 100 kilos.  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 4.—Card clothing is always to be tariffed separately under No. 467 (G).  |  |                               |                            |                      |
|                                     |  |                  |                 |                      | 5.—Component parts of machinery and apparatus not specially mentioned, which, according to their nature, belong either to No. 481 (G) or 465 (G) as the case may be, are to pay duty under these numbers if they are not worked. Machines  |  |                               |                            |                      |



## XL.—MACHINERY, APPARATUS &amp; PARTS THEREOF, &amp;c.—continued.

| Nos. | Goods. | General Tariff. |             |
|------|--------|-----------------|-------------|
|      |        | Kr. Heller.     | Kr. Heller. |

and apparatus taken to pieces for importation are excluded from the benefits of this provision (7).

At the time of taking delivery of the machine and apparatus provided for in these classes of the tariff, which, when destined for a specified purpose, are admitted at a specially reduced rate, importers will have to deposit the difference between the general rate and the privilege rate under convention. If within one year, proof is furnished that the machine or apparatus has actually been used for the purpose required, the deposit will be returned (8).

Machines and apparatus in respect of which no specified purpose is provided for shall be admitted at the conventional rate, even though they are intended for trade (8).

## XLI.—ELECTRICAL MACHINES AND APPARATUS AND ELECTRO-TECHNICAL NECESSITIES.

|  |  |        |         |
|--|--|--------|---------|
| 539  | Dynamos and electric motors (except motors for automobiles), whether or not permanently combined with mechanical contrivances or apparatus; transformers (rotary or static converters); weighing each:—                                    |        |         |
| (a)  | 25 kilos. or less .....  | 72-00  | 50-000  |
| (b)  | More than 25 and up to 50 kilos. ....  | 50-00  | —       |
| 1.   | More than 25 and up to 200 kilos. ....   | —      | 40-000  |
| 2.   | More than 200 and up to 500 kilos. ....  | —      | 32-000  |
| (c)  | More than 500 and up to 8,000 kilos. ....  | 48-00  | 27-000  |
| (d)  | More than 8,000 and up to 8,000 kilos. ....  | 36-00  | 25-000  |
|  | 100 kilos. ....  | 21-00  | 20-000  |
| Note.—In the case of transformers no account will be taken of the oil with which they may be filled (8). |  |        |         |
| 540  | Electrical telegraph ringing, signalling, and railway safety apparatus; telephones and microphones; apparatus for protection from lightning (except lightning conductors); electrical calculating and measuring apparatus; weighing each:— |        |         |
| (a)  | 5 kilos. or more .....   | 120-00 | 120-000 |
| (b)  | Less than 5 kilos. ....  | 240-00 | —       |
| (1)  | Telephones and microphones with the lightning arrestors appertaining thereto .....   | —      | 140-000 |
| (2)  | Other .....  | —      | 200-000 |
| 541  | Switch and control devices, magnetic fuses and the like, electrical conduction apparatus; and these in holders (boxes and the like) weighing up to 250 grammes each .....  | 180-00 | 150-000 |
| 542  | Electrical lamps (arc, incandescent, and similar lamps) .....  | 200-00 | —       |
|  | Mounted glasses for electric lights .....  | —      | 120-000 |
| 543  | Electrical apparatus and electro-technical appliances (regulators, resistances, starters, and the like), not specially mentioned .....   | 120-00 | —       |
| Weighing each:—  |  |        |         |
| (a)  | 10 kilos. or less .....  | —      | 120-000 |
| (b)  | More than 10 and up to 25 kilos. ....  | —      | 80-000  |
| (c)  | More than 25 and up to 200 kilos. ....   | —      | 45-000  |
| (d)  | More than 200 kilos. ....  | —      | 30-000  |
| 544  | Cables and insulated wire for electric conduction:—  |        |         |
| (a)  | With metal casing .....  | 48-00  | —       |
| (b)  | Without metal casing, insulated by means of:—  |        |         |
| 1.   | Paper, asbestos, gutta-percha, and textile threads .....   | 60-00  | —       |
| 2.   | Caoutchouc or gutta-percha .....   | 95-00  | 70-000  |
| 3.   | Textile threads, combined with asbestos, paper, gutta-percha, and substitutes therefor .....   | 145-00 | —       |
| (a)  | Silk, combined or not with asbestos, paper, and the like .....   | —      | 145-000 |
| (b)  | Silk, combined with caoutchouc, gutta-percha, or substitutes therefor; and other textile threads, combined or not with asbestos, paper, and the like, or   |        |         |

\* In the case of the separate importation of component parts of the dynamos and electric motors, &c., mentioned in No. 539, those finished component parts which, on account of their construction can indubitably be recognised as forming part of such machines, may be tariffed according to that number (539), and even under sub-divisions (b) to (e), if the proof necessary for determining that these parts belong to a machine comes under the sub-heads (b) to (e) is afforded by the persons interested. If such proof be not afforded, duty will be levied under sub-head (a).

Other parts of such machines, &c., to be tariffed separately, are to be treated as separately imported parts of machines under Class XL., so far as they are represented by the component parts of machinery, but otherwise according to the nature of the material.

Component parts of other apparatus and electro-technical appliances belonging to this class, so far as they are not specially mentioned, will be tariffed as the apparatus, &c., to which they belong, if they are shown by their construction to be finished parts of such apparatus, &c.; other component parts, on the contrary, according to the material of which made. Electric apparatus and electro-technical appliances, not specially mentioned, weighing less than 5 kilos, with mounted electrical registering and measuring apparatus, will pay duty according to No. 540 (b).

| Nos. | Goods.  | General Tariff. |             |
|------|---|-----------------|-------------|
|      |   | Kr. Heller.     | Kr. Heller. |
|      | with caoutchouc, gutta-percha, or substitutes therefor .....                  | —               | 30-000      |
| 545  | Accumulators with lead plates, and lead plates therefor .....                 | 36-00           | —           |
| 546  | Electric carbons:—  |                 |             |
| (a)  | Carbons for lighting purposes weighing 1 kilo. or less per linear metre ..... | 18-00           | 40-000      |
| (b)  | Other .....   | 24-00           | 24-000      |

## XLII.—VEHICLES AND VESSELS.

| Vehicles.   |   |                           |         |
|---|---|---------------------------|---------|
| 547   | Carts and sledges for the conveyance of goods .....   | 15-00                     | —       |
| 548   | Carriages for passengers, not upholstered and without leather work .....  | 60-00                     | —       |
| 549   | Carriages for passengers, upholstered and with leather work .....   | 180-00                    | —       |
| Note.—In the case of sledges coming under No. 548, half the duty, and under No. 549, two-thirds of the duty, is to be charged.  |   |                           |         |
| 550   | Cycles, complete, in pieces or not; finished cycle frames, combined or not with other parts of cycles; fittings for cycles .....  | 60-00                     | 60-000  |
| 551   | Wheels for cycles, separate, finished, imported singly:—  |                           |         |
| (a)   | Without pneumatic tyres .....   | 20-00                     | —       |
| (b)   | With pneumatic tyres .....  | 24-00                     | —       |
| 552   | Cycle parts (tube-locks, steering-bars, saddle-pillars, cogged wheels, pedals, valves, brakes, hubs, and gears [in pieces or not], cycle chains, cranks, speaking with screws, bored felles, &c.), worked, also spoke-nuts of brass for the manufacture of motor cycles ..... | 100 kilos. 190-00         | 180-000 |
| Note.—Parts of cycles roughly moulded or forged or roughly cast (whether freed or not from the casting seams) are to pay duty according to the material of which made.  |   |                           |         |
| 553   | Automobiles, in pieces or not (also frames, "chassis," including fitted motors), weighing each:—  |                           |         |
| (a)   | Up to 400 kilos. ....   | 150-00                    | —       |
| (b)   | Over 400 and up to 1,500 kilos. ....  | 120-00                    | —       |
| (c)   | Over 1,500 and up to 3,000 kilos. ....  | 100-00                    | —       |
| (d)   | Over 3,000 kilos. ....  | 60-00                     | —       |
| 554   | * Motors for automobiles, imported separately, weighing each:—  |                           |         |
| (a)   | Up to 50 kilos. ....  | 150-00                    | —       |
| (b)   | Over 50 and up to 200 kilos. ....   | 120-00                    | —       |
| (c)   | Over 200 and up to 400 kilos. ....  | 100-00                    | —       |
| (d)   | Over 400 kilos. ....  | 60-00                     | —       |
| § Railway and Tramway Carriages.  |   |                           |         |
| 555   | Goods wagons and trailer frames:—   |                           |         |
| (a)   | Of iron .....   | 24-00                     | —       |
| (b)   | Of iron and wood .....  | 19-00                     | —       |
| 556   | Passenger carriages, not upholstered; also mail, guards', and other service-vans for railways .....   | 100 kilos. gross 26-00    | —       |
| 557   | Passenger carriages, upholstered, for railways; passenger carriages, upholstered or not, for tramways .....   | 100 kilos. gross 32-00    | —       |
| Vessels.  |   |                           |         |
| 558   | Vessels, wooden (even if sheathed with iron or copper) .....  | 1-00                      | —       |
| 559   | Ships of iron or other base metal; steam ships .....  | 100 kilos. of metal 14-50 | —       |
| Note.—Navigating apparatuses (e.g., sails and yards, anchors and anchor chains, corals and small boats) will pay no extra duty so far as their quantity does not exceed what is necessary. Other fittings, including the engines of steam vessels, are subject to the duties specially laid down in the tariff. |   |                           |         |

## XLIII.—PRECIOUS METALS, PRECIOUS AND SEMI-PRECIOUS STONES, AND AUSTRALIAN MADE THEREOF; BULLION AND SPECIE.

|     |   |      |   |
|-----|---|------|---|
| 560 | Gold, silver, platinum, and other precious metals, not specially mentioned, raw, also old and broken, and waste ..... | Free | — |
|-----|---|------|---|

\* On the separate importation of parts of motors, &c., for automobiles, those finished parts which on account of their construction can indubitably be recognised as parts of such motors may be tariffed under this number, and even under the provisions of the sub-divisions (b) to (d), if the interested persons can afford the necessary proofs that such parts belong to motors included under the sub-divisions (b) to (d). Should such proof not be afforded, duty will be levied under the sub-division (a). Other parts of such motors to be tariffed separately are to be treated as parts of machinery, separately imported, under Class XL., so far as they are represented by the component parts of machinery; all others according to the nature of the material.

§ Carriages for electric traction may pay duty in either of the following ways, according to the desire of the persons interested:—

(a) If the motor is unitted and presented for assessment separately it is to pay duty under No. 559, and the carriage under that number under which it falls on account of its nature.

(b) If the motor is not imported unitted, but is connected with the carriage, then the whole is to pay that duty under which the carriage falls on account of its nature, together with an addition for every 100 kilos. of the combined weight of the carriage and motor of 8 kronen (4).

In the case of optical cameras with optical lenses presented for clearance on entrance, the lenses with their cases may be detached and may pay duty at the "general" rate provided for No. 575 (b) of the Tariff; photographic cameras without lenses, on the other hand, are dutiable at the "conventional" rate of No. 575 (c) (G).

Other parts for musical instruments (except strings, single reed and double reed instruments) may be tariffed as parts of the instrument they belong to. Sounding boards and metal frames may be paid duty as the material of which they are made.

§ All pocket watches, without regard to size, are subject to the conventional rates established under this number, including those provided for in the tariff for watches with metal cases.

Centre pieces for watch cases (so-called *carrouses*) are to be treated as complete cases, even if they are imported without faces or backs (S).

\* The exemption from duty guaranteed to instruments of precision for scientific purposes by Art. XI, Section 1, of the Customs Tariff Law, is granted not only to public establishments, but also in other circumstances, in trade with Treaty countries, when the applicant satisfies the appropriate officials, by means of certificates, that the imported instrument is intended for scientific work, and not for commercial purposes, or for use in any lucrative occupation or in trade (G).

## XLIV.—INSTRUMENTS, CLOCKS AND WATCHES.—continued.

| No. | Goods.  | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. | Nos. | Goods.  | General<br>Tariff.<br>Kr. Heller. | Conven-<br>tional<br>Tariff.<br>Kr. Heller. |
|-----|---|-----------------------------------|---|------|---|-----------------------------------|---|
|     | (b) Silver or silvered . . . . . each   | —                                 | 0 50 S                                      |      | nesia, calcined (magnesium oxide, not chemically pure) . . . . .  | 100 kilos.                        | 1 20 —                                      |
|     | 1. Silver . . . . .   | —                                 | 0 50 S                                      |      | (d) Barium superoxide . . . . .   | 100 kilos.                        | 12 00 —                                     |
|     | 2. Silvered . . . . .   | —                                 | 0 25 S                                      |      | (e) Artificial alumina (hydrate of alumina, aluminium hydroxide) . . . . .  | 100 kilos.                        | 9 50 7 00 G                                 |
| 587 | (c) Other . . . . .   | 0 25                              | 0 25 S                                      |      | (f) Arsenious acid (arsenic trioxide) . . . . .   | 100 kilos.                        | 1 20 —                                      |
|     | Movements for watches, also works in the rough . . . . . each   | —                                 | —   |      | (g) Zinc white (white zinc oxide); also gray (gray zinc oxide) . . . . .  | 100 kilos.                        | 9 50 7 20 G                                 |
| 588 | Works for watches:—   | —                                 | —   |      | (h) Artificial stannic oxide (tin ashes) . . . . .  | 100 kilos.                        | 14 50 7 00 G                                |
|     | (a) Neither silvered nor gilt . . . . . 100 kilos.  | 120 00                            | 110 00 S                                    |      | (i) Lead ashes . . . . .  | —                                 | 3 50 —                                      |
|     | (b) Silvered or gilt . . . . .  | 240 00                            | 240 00 S                                    |      | (j) Litharge in flakes and pieces (either red gold litharge) . . . . .  | 100 kilos.                        | 4 80 1 50 G                                 |
| 589 | Clocks, and works for clocks, not specially mentioned; frames for clocks pinions with pins set in and wheels rivetted on . . . 100 kilos. | 275 00                            | —   |      | (k) Litharge, ground, in the form of powder; yellow and red lead . . . . .  | 100 kilos.                        | 9 50 9 50 G                                 |
|     | (a) Black Forest clocks . . . . .   | —                                 | 130 00 G                                    |      | (l) Carbonic acid, liquefied . . . . .  | —                                 | 7 20 —                                      |
|     | (b) Frames for clocks; pinions with pins set in and wheels rivetted on . . . 100 kilos.   | —                                 | 130 00 G                                    |      | (m) Ammoniacal water, concentrated . . . . .  | —                                 | 1 20 —                                      |
|     | (c) Electric clocks of all kinds, except those included under No. 589 . . . . . 100 kilos.  | —                                 | 240 00 S                                    |      | (n) Spirit of sal ammoniac and of hart-horn . . . . .   | 100 kilos.                        | 3 50 —                                      |
|     | (d) All other articles included under this No. . . . . 100 kilos.   | —                                 | 260 00 G                                    |      | (p) Ammonia, liquid (liquefied ammonia gas) . . . . .   | —                                 | 11 50 —                                     |
| 590 | * Clock fittings of all kinds for clocks included under No. 589 . . . . . 100 kilos.  | 155 00                            | 130 00 G                                    |      | (q) Peroxide of hydrogen . . . . .  | —                                 | 24 00 —                                     |
| 591 | Tower clocks and parts thereof . . . . .  | 10 00                             | —   |      | <i>Note.</i> By the decree of April 28, 1905, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market. The decree affects the following products:— |                                   |   |
|     |   |                                   |   |      | Lead ashes No. 397 (i), litharge in powder form, yellow and red lead No. 397 (j), white lead No. 602 (d), sulphate of lead No. 602 (c), colours and pigments, ground or mixed with varnishes containing lead, Nos. 621 and 626.   |                                   |   |

## XLV.—SALT.

592 Kitchen salt, whether in pure condition (rock-salt, spring salt, and sea-salt) or mixed with other materials (salt for cattle, brine), so far as such mixtures do not come under the provision of another number (by special permission only) . . . . . 100 kilos.

*Notes.*—1. In addition to the customs duty, a licensing tax of 20 kronas per 100 kilos of the weight paying duty is to be levied.

2. The Minister of Finance may by special permission and under control, authorise the admission, free of duty and licensing tax, of foreign salt for manufacturing and other industrial purposes, provided that under the regulations in force, home-produced salt may be removed from factories in the country.

593 Kitchen salt, chemically pure (*Chloranatrium chemicum purum*), also solid spring produce containing salt for medicinal and scientific purposes, by permission and under control . . . . . 100 kilos.

594 Brine and mother lye, containing salt for medicinal purposes, by permission and under control . . . . . 100 kilos.

595 Sea water in natural condition (i.e., not condensed) . . . . . Free

## XLVI.—CHEMICAL AUXILIARY SUBSTANCES AND CHEMICAL PRODUCTS.

596 Primary materials (elements) specially mentioned:—

(a) Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur; phosphorus; metallic antimony (antimony regulus); quicksilver . . . . . Free

Sulphur (in lumps and sticks), also powdered or not, and flowers of sulphur . . . . . Free

(b) Arsenic (metallic) . . . . . 1 20 —

597 Oxides and bases, specially mentioned:—

(a) Caustic potash (potassium hydroxide) 100 kil. . . . . 9 50 —

(b) Caustic soda (sodium hydroxide), solid . . . . . 9 50 7 20 G

(c) Lye of caustic potash or of caustic soda . . . . . 4 80 —

(d) Barium hydroxide (caustic barium); mag-

598 Acids: (a) Phosphoric acid, liquid . . . . . Free

(b) Nitric acid; pyroligneous acid, crude . . . . . 100 kilos.

Hydrochloric acid: 1. Not tumefactive . . . . . 1 20 —

(c) Sulphuric acid: 1. Not tumefactive . . . . . 2 00 1 30 B

2. Tumefactive . . . . . 3 00 1 80 G

(d) Boracic acid: 1. Raw . . . . . Free

2. Refined . . . . . 100 kilos.

(e) Oxalic acid (succinic acid) . . . . . 7 20

(f) Hyponitric acid . . . . . 12 00 19 00 G

*Salts and other combinations, specially mentioned.*

599 Potassium, sodium, and ammonium salts, specially mentioned:

(a) Fertilizing salts (potassium crude salts in their natural condition, so-called waste salts, also artificial manures made from mixtures of salts); chloride of potassium (muriate of potassium); Chile saltpetre (nitrate of sodium); raw potash (*ash-impure*) . . . . . Free

*Note.*—Fertilizing salts may only be imported under the prescribed regulations.

(b) Borax, raw; tartar, raw; wine lees, dried (glauher's salt (sulphate of soda), 100 kilos.

(c) Sulphate of potassium; bi-sulphate (hydrated) of potassium and potassium; preparation of tartar . . . . . 1 90 1 90 G

Potash (carbonate of potassium) containing up to 85 per cent. of carbonate of potassium . . . . . 1 90 —

(d) Soda (sodium carbonate), raw or crystallized . . . . . 1 50 —

(e) Potash containing more than 85 per cent. of carbonate of potassium . . . . . 3 50 —

Silicate of sodium, solid . . . . . 3 50 5 50 G

(f) Soda, calcined; silicate of sodium, liquid . . . . . 100 kilos.

(g) Sulphate and hydrochlorate of ammonia, sal ammoniac . . . . . 100 kilos.

(h) Saltpetre (nitrate of potassium) . . . . . 4 80 —

(i) Bicarbonate of sodium and potassium; sulphate of sodium, solid; bisulphate of sodium, solid . . . . . 7 20 —

Refined borax . . . . . 7 20 6 00 G

(k) Sodium nitrite; crude manganate and persulphate of potassium and sodium; oxalate of potassium; tartaric acid; ammonium carbonate . . . . . 3 50 3 50 G

(l) Bisulphate of sodium in aqueous solution . . . . . 100 kilos.

(m) Chromate of potassium and of sodium, yellow, and bichromate of potassium and of sodium, red; ammonium acetate; potassium acetate; sodium acetate . . . . . 14 50 11 50 G

(n) Ferro- and ferricyanide of potassium and of sodium (yellow and red blood-lime salts); ferro-cyanide of lime . . . . . 10 kilos.

(o) Sulphide of potassium and of sodium, also liver of sulphur; sulphide of ammonium; chloride of potassium and of sodium; phosphine of sodium . . . . . 100 kilos.

1. Liver of sulphur, chloride of sodium and chloride of potassium . . . . . 100 kilos.

2. Sulphide of potassium and of sodium; sodium phosphide . . . . . 11 00 G

3. Ammonium-sulphide . . . . . 21 00 G

600 Calcium, strontium, barium, and magnesium salts, specially mentioned:

(a) Chlorate and tartrate of lime . . . . . Free

(b) Artificial carbonate of strontium; strontium hydroxide (caustic strontium), 100 kilos.

† By "Black Forest clocks" are to be understood all those in which the clock-fittings belonging to the clock-works (except bells and chains for clock-weights) are set in a wooden frame with wooden back and side walls. The absence of the dial-plate and of the mere side walls does not affect the tariff classification (G).

Gilt figures and small gilt strips raised on the edges on metal dial-plates are without effect on the tariff classification of such clocks. The amount of finish on the face of Black Forest clocks affects the tariff treatment only in so far as parts of the face being manufactured wholly or partly of gilt or silvered base metals may preclude the application of the "conventional" rate (G).

Clocks manufactured in the same way as Black Forest clocks are dutiable as clock works under No. 589, when the back as well as the side walls are absent (G).

The term "wooden frames for Black Forest clocks" includes not only such as have the brass-lined gimmel-holes already present, but also those that display in a greater degree combination with one or more clock-fittings (but not with works fitted to carry) (G).

\* As "clock-fittings of all kinds for clocks included under No. 589" are to be regarded only the separate component parts which serve for the putting together of clock-works and clocks of the No. in question, viz., levers, escapements, springs, hook-escapements, potences, frames, verges, pinions, main springs, pendulums, clock keys and parts thereof, dial-plates with or without figures, also fittings for the control of pendulum regulators; dial-plate rims (G).

These component parts are distinguished from the watch-fittings of No. 588 of the Tariff, in so far as they are the same for both clocks and watches, chiefly by the larger dimensions, but partly also by being less delicately adapted to their purpose. In cases of doubt, which cannot be settled by experts, especially in the case of component parts for small clocks and clock-works not otherwise mentioned belonging to No. 589, such doubtful fittings are to be classified under No. 588 of the Tariff (G).

Cases, bells, weights, weight-chains, ornamental watch-chains, also non-metallic watch and clock fittings, i.e., fittings of wood, bone, glass, paper, are to pay duty according to material (G).



## AUSTRIAN-HUNGARIAN TERRITORIES.

| No.  | Goods.     | General Tariff. |             | Nos.  | Goods.  | General Tariff. |             |
|--|------------|-----------------|-------------|---|---|-----------------|-------------|
|  |            | Kr. Heller.     | Kr. Heller. |   |   | Kr. Heller.     | Kr. Heller. |
| (c) Chloride of lime, unrefined; fine-ground gypsum (artificial sulphate of lime); sulphate of barium, crude; carbonate of barium .....  | 100 kilos. | 1 20            | —           | 616   | Yeast, other than wine lees, and compressed yeast, ..... 100 kilos.   | 24 00           | —           |
| (d) Spodium (bone charcoal) .....  | 100 kilos. | 2 40            | 1 50 0      |   | Note.—Yeast ("Mutterhefe") for breweries, by permission and under control .....   | Free.           | —           |
| (e) Chloride of lime .....   | 100 kilos. | 3 60            | 1 80 0      | 617   | Phosphates, treated with acids (super-phosphates) .....   | —               | Free G      |
| (f) Spent lime already used in gas, or other purposes .....  | 100 kilos. | 3 60            | —           | 618   | Substitutes for soap, not perfumed; polish; polishing pastes, not containing soap; starch glaze, ..... 100 kilos.   | 24 00           | —           |
| (g) Blaine flux, white or of laryta (artificial sulphate of barium); sulphate of magnesium (Epsom or Seidlitz salts) .....   | 100 kilos. | 7 20            | —           | 619   | Collozium chloformo, methyl alcohol (wood spirit), acetone, acetic acid, concentrated .....   | 100 kilos.      | 60 00       |
| White of baryta .....  | 100 kilos. | 5 00 0          | —           |   | (a) Sulphuric ether .....   | 100 kilos.      | 145 00      |
| (h) Sulphite, bisulphite, and hyposulphite of lime, solid .....  | 100 kilos. | 9 60            | —           | 620   | (b) Other simple or compound ethers, also essential ether:—   | —               | —           |
| (i) Sulphite, bisulphite, and hyposulphite of lime in aqueous solution .....   | 100 kilos. | 3 60            | —           |   | 1. In casks, ..... 100 kilos.   | 200 00          | —           |
| (j) Pyrolignite of lime .....  | 100 kilos. | 14 50           | —           |   | 2. In other receptacles .....   | 300 00          | —           |
| (k) Artificial calcium carbonate; artificial calcium phosphate; calcium chloride; strontium nitrate; barium chloride; barium nitrate .....   | 100 kilos. | 21 00           | —           | 621   | Liquefied gases not specially mentioned .....   | 15 00           | —           |
| (l) Aluminium, iron, chromium, nickel, and cobalt salts, specially mentioned:—   | 100 kilos. | 1 20            | 1 20 G      | 622   | Chemical auxiliary materials and products, not specially mentioned .....  | ad val.         | 15 %        |
| (a) Corrosive iron solutions of all kinds; sulphate of iron .....  | 100 kilos. | 1 20            | Free G      |   | Tanning; galls and pyrogallous acids .....  | 100 kilos.      | 24 00 s     |
| (b) Zaffer, small, straining snail .....   | 100 kilos. | 1 20            | Free G      |   | Note to General Tariff.—If by the use of the above valuation, a tariff rate of more than 120 kronen per 100 kilos, is incurred, then duty is to be levied at the rate of 120 kronen per 100 kilos.                    | —               | —           |
| (c) Alum; sulphate and hydrochlorate of aluminas .....   | 100 kilos. | 3 60            | 3 60 0      | XLVII.—VARNISHES, COLOURS, PHARMACEUTICAL WARES, AND PERFUMERY. | —   | —               | —           |
| (d) Acetate and pyrolignite of alumina .....   | 100 kilos. | 14 50           | —           |   | Varnishes.  | —               | —           |
| (e) Iron sulphate, artificially, sesquioxide of iron, solid; nickel sulphate, also nickel ammonium sulphate .....  | 100 kilos. | 21 00           | —           | 623   | Oil varnishes (without addition of resin, turpentine, or mineral oil):—   | —               | —           |
| (f) Copper, lead, zinc, and tin salts, specially mentioned:—   | 100 kilos. | 3 60            | 3 60 G      |   | (a) In casks .....  | 12 00           | —           |
| (a) Copper vitriol; vitriol of copper and iron .....   | 100 kilos. | 3 60            | —           |   | (b) In tin cans, bottles, and the like .....  | 24 00           | —           |
| (b) Zinc vitriol .....   | 100 kilos. | 3 60            | —           | 624   | Oil varnishes (with addition of resin, turpentine, mineral oil, or alcohol) .....   | 60 00           | 60 00 G     |
| (c) Verulgrit .....  | 100 kilos. | 7 20            | —           |   | Colours.  | —               | —           |
| (d) Ceruse (lead white) .....  | 100 kilos. | 9 60            | 9 60 0      | 625   | Tar dyes .....  | ad val.         | 15 %        |
| (e) Pyrolignite of lead; the ashes (chloride of tin) and other preparations of tin; sugar of lead and tinners of lead .....  | 100 kilos. | 11 50           | 12 50 G     |   | (a) Alizarin, alizarin dye; artificial indigo .....   | —               | Free G s    |
| (f) Sulphate of lead and lead precipitate .....  | 100 kilos. | 11 50           | 10 00 G     |   | (b) All other azo and sulphur dyes .....  | —               | 12 % G s    |
| (g) Lithopone and Griffith's white .....   | 100 kilos. | 14 50           | 10 00 G     |   | Note to General Tariff.—If by the use of the above valuation a tariff rate of more than 120 kronen per 100 kilos is incurred, then duty is to be levied at the rate of 120 kronen per 100 kilos.                      | —               | —           |
| (h) Nitrate of lead .....  | 100 kilos. | 24 00           | 6 00 G      | 626   | Colours not specially mentioned .....   | 21 00           | —           |
| (i) Nitrate of copper .....  | 100 kilos. | 21 00           | 6 00 G      |   | (a) Cylinder lac .....  | —               | 20 00 s     |
| (j) Sulphate of zinc white and chloride of zinc .....  | 100 kilos. | 21 00           | —           |   | (b) Other .....   | —               | 24 00 G     |
| 603 Sulphur, selenium, antimony, and arsenic salts, specially mentioned:—  | 100 kilos. | Free            | —           | 627   | All colours in cakes, small bags, paste, tubes, bladders, cups, glasses, shells, and boxes 100 lbs.   | 65 00           | 65 00       |
| (a) Antimony; Sulphate of carbon .....   | 100 kilos. | Free            | —           | 628   | Ink, ink powder, and seal wax .....   | 24 00           | —           |
| (b) Sulphide of arsenic, orpiment, realgar .....   | 100 kilos. | 1 20            | —           | 629   | Lead pencils, coloured pencils, mounted or not .....  | 100 kilos.      | 60 00       |
| (c) Seleniferous depo-it (from vitriol works) .....  | 100 kilos. | 3 60            | —           |   | Charcoal crayons, Indian ink, liquid or solid, drawing chalks, mounted or not .....   | 100 kilos.      | 60 00       |
| (d) Chloride of sulphur .....  | 100 kilos. | 24 00           | —           | 630   | Pharmaceutical Wares and Perfumery.   | —               | —           |
| 604 Organic compounds, specially mentioned:—   | 100 kilos. | 3 00            | 1 50 G      |   | Pharmaceutical wares, prepared, and all substances which by the inscriptions thereon, by their labels or wrappers, &c., purport to be medicines (even for animals): wadding and bandages for medicinal purposes ..... | 57 00           | —           |
| (a) Glycerine, crude .....   | 100 kilos. | 12 00           | 6 00 G      |   | (a) Plaster of paris, spirits, even in (Dr. Sahli's paste) .....  | —               | 6 00 s      |
| (b) Glycerine, refined, i.e., colourless, or coloured, free from ash .....   | 100 kilos. | 3 60            | 3 60 G      |   | (b) Other .....   | —               | 57 00 s     |
| (c) Aniline oil; nitro-benzol; anthracene, crude; naphthalene, crude; carbolic acid, crude .....   | 100 kilos. | 24 00           | —           |   | Note.—Pharmaceutical wares, prepared, with an alcoholic strength of more than 15 % by volume, are to be treated as distilled spirituous liquors.  | —               | —           |
| (d) Pyridine .....   | 100 kilos. | 9 60            | 9 60 G      | 631   | Vinegar, fats and oils, perfumery:—   | —               | —           |
| (e) Cresol (creosolic acid), lye from crystalline pure carbolic acid) .....  | 100 kilos. | 24 00           | —           |   | (a) In packages, weighing 5 kilos. or more .....  | 24 00           | —           |
| (f) Creolin, lye, and similar preparations .....   | 100 kilos. | 24 00           | —           |   | (b) In packages weighing less than 5 kilos., ..... 100 kilos.   | 150 00          | —           |
| Other Chemical Auxiliary Materials and Products.   | —          | —               | —           | 632   | Alcoholic aromatic essence .....  | 300 00          | —           |
| 605 Lamp-black, ground charcoal, and charcoal black (except granulated bone charcoal belonging to No. 600 (d)) .....   | 100 kilos. | 4 00            | 4 00 G      | 633   | Articles of perfumery (and all substances or mixtures which by their wrappers, labels, directions for use, &c., purport to be articles of perfumery): cosmetics:—   | —               | —           |
| 606 Plaster, from rock .....   | 100 kilos. | 6 00            | 3 00 G      |   | (a) Not containing alcohol, rouge, perfume, face-powder, hair-oil, pomade, tooth paste, (fumigating pastilles) .....  | 100 kilos.      | 130 00      |
| Note.—Walnut mordant is also included under this No. (d)   | —          | —               | —           |   | (b) Containing alcohol .....  | 300 00          | 150 00 G    |
| 607 Prepared blacks .....  | 100 kilos. | 15 00           | 14 00 G     |   |   | —               | —           |
| 608 Boot-polishing materials (blocking, &c.):—   | 100 kilos. | 12 00           | —           |   |   | —               | —           |
| (a) Black, not liquid .....  | 100 kilos. | 12 00           | —           |   |   | —               | —           |
| (b) Other, also so-called cream for leather cleaning .....   | 100 kilos. | 60 00           | 50 00 G     |   |   | —               | —           |
| 609 Madder .....   | 100 kilos. | 7 00            | —           |   |   | —               | —           |
| 610 Gelatine (refined and dried animal and vegetable jelly), in powder or not; also wares made thereof .....   | 100 kilos. | 30 00           | 15 00 G     |   |   | —               | —           |
| 611 Ghee of all kinds .....  | 100 kilos. | 14 50           | 9 50 G      |   |   | —               | —           |
| 612 Albumen and albuminoid; casein glue .....  | 100 kilos. | 14 50           | 14 50 G     |   |   | —               | —           |
| 613 Starch (also starch meal) .....  | 100 kilos. | 14 50           | 14 50 G     |   |   | —               | —           |
| 614 Starch glue (dextrine, leucosine, &c.), and other glue substitutes, not specially mentioned; paste, size, and similar starch-containing sticking and dressing substances ..... | 100 kilos. | 18 00           | —           |   |   | —               | —           |
| 615 Compressed yeast .....   | 100 kilos. | 55 00           | —           |   |   | —               | —           |

\* By the decree of April 26, 1908, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

† Note 1.—Pure carbolic acid, solid or liquid, is included under No. 622; refined under No. 604 (e). Note 2.—Aniline salts also are included under No. 604 (e) (G).

‡ The conventional duty is not applicable to wares of gelatine.

§ Notes to Conventional Tariff. 1.—If by the application of the above ad valorem duty a tariff rate of more than 40 kronen per 100 kilos, is incurred, then duty is to be levied at the rate of 40 kronen per 100 kilos. 2.—When the importer declares himself ready to pay the duty of 10 kronen per 100 kilos, he is excused from producing a declaration as to the value of the goods. Note 3.—Crystalline sulphuric acid, anhydride, is also dutiable under No. 622 (G). See note to No. 597.

¶ By the decree of April 26, 1908, it is provided that all paints and fillers containing lead must have that fact clearly and conspicuously indicated on the receptacles before they can be admitted into the country and put on the market.

† Notes to Conventional Tariff. 1.—If by the application of the above ad valorem duty a tariff rate of more than 45 kronen per 100 kilos, in the case of azo and sulphur dyes or more than 25 kronen per 100 kilos, in other cases, is incurred, then duty is to be levied at the rate of 15 kronen or 25 kronen per 100 kilos. (S). Note 2.—If the importer declares himself ready to pay the duty of 45 kronen or 25 kronen respectively, he is excused from a declaration as to the value of the goods (S). Note 3.—As regards the treatment of synthetic indigo, see Note 2 to No. 162 (G). Note 4.—Products derived from the dry distillation of coal tar for further use in the manufacture of tar colours, by permission and under control (Free).

| Nos.  | Goods.   | General     |             | Nos. | Goods.  | General     |             |
|---|--|-------------|-------------|------|---|-------------|-------------|
|   |  | Tariff.     | Conven-     |      |   | Tariff.     | Conven-     |
|   |  | Kr. Heller. | Kr. Heller. |      |   | Kr. Heller. | Kr. Heller. |
| <b>XLVIII.—CANDLES, SOAP &amp; ARTICLES OF WAX.</b> |  |             |             |      |   |             |             |
| 654   | Candle tapers, 100 kilos.  | 3-50        | —           | 653  | Bran (also almond bran); rice waste; malt germs; chaff; solid residue from the manufacture of fatty oils, ground up or not.   | Free        | Free        |
| 655   | Yellow candles, 100 kilos.   | 11-00       | —           | 654  | Dregs, still; exhausted beet alices.  | Free        | Free        |
| 656   | Candles and manufactures of tallow, greases, &c., not specially mentioned, of stearine, spermaceti, palmine, paraffin, and similar fatty substance, 100 kilos. | 28-00       | —           | 655  | Skins, husks and dregs of grapes, 100 kilos.  | 15-00       | —           |
| 657   | Soap: (a) Common.  | 12-00       | —           |      | (a) Note.—The above for the production of spirits, by permission and under control.   | Free        | Free        |
|   | 1. Turkey-red oil.   | —           | 8-00 S      |      | (b) Other.  | Free        | Free        |
|   | 2. Other.  | —           | 9-00 G      | 656  | Wine lees, in the form of paste, 100 kilos.   | 5-00        | —           |
|   | (c) Fine, &c., perfumed or in tablets, balls, boxes or pots.   | 36-00       | 36-00 G     |      | Note 1.—The above for the production of spirits, by permission and under control.   | Free        | Free        |
| 658   | Wax candles, wax torches, wax tapers, night lights, 100 kilos.   | 60-00       | —           |      | Note 2.—Liquid wine lees are to pay duty as wine.   | —           | —           |
|   | (a) Wax candles, wax torches, wax tapers, 100 kilos.   | —           | 28-00 I     | 656  | Refuse from the manufacture of glass, also slag, cullet, and broken pottery; waste from sponges; glue stock.  | —           | —           |
|   | (b) Night lights combined with flowers of cork, cardboard, or other materials, 100 kilos.  | —           | 36-00 G     | 657  | Rags and other refuse for paper making, i.e., linen, cotton, woollen, and silk rags, paper clippings, waste paper (written or printed), old nets, old cables and old ropes; flint (raveled linen); hat clippings. | —           | —           |
|   | (c) Wax and stearine matches, 100 kilos.   | 7-00 I      | —           |      | Note.—Waste not specially mentioned in the tariff, and which is capable of no other use, is to be treated as the raw material from which it is originated.  | —           | —           |
| 659   | Wares of embossed wax.   | 12-00       | —           |      | <b>GENERAL NOTES TO THE IMPORT TARIFF.</b>  |             |             |

**XLIX.—EXPLOSIVES.**

|     |  |         |   |
|-----|--|---------|---|
| 660 | Explosives, ordinary, such as threads dipped in sulphur, wood matches, friction paper matches; tinder, natural, soaked; tinder, artificial; touchwood (natural and artificial); touchwood paper. | 17-00   | — |
| 661 | Woolen matches.  | 14-00 G | — |
| 662 | Fireworks.   | 7-00    | — |
| 663 | Fuses (miners' or safety fuses).   | 60-00   | — |
| 664 | Case-edge cases, percussion caps, empty, not filled.   | 100-00  | — |
| 665 | Cartridges, percussion caps, with inflammable contents, ready for use (loaded or not) 100 kilos.   | 145-00* | — |
| 666 | Ammunition, other (for guns and rifles); blasting materials made of the component parts of gunpowder (saltpetre, sulphur, and charcoal).   | 145-00* | — |
| 667 | All explosives and blasting materials included under the preceding tariff Nos. 100 kilos.  | 60-00*  | — |

**L. LITERARY AND ARTISTIC ARTICLES.**

|     |   |      |      |
|-----|---|------|------|
| 668 | Books, printed matter, also calendars with literary matter in addition, newspapers, maps (scientific), legal documents, and manuscript, printed music.  | Free | Free |
| 669 | Copper and steel engravings, photographs, woodcuts, art prints in colours, and the like; all these with the exception of those productions of picture printing belonging to No. 299; photographs.                                   | Free | Free |
| 670 | Printings on wood or on metals, on linen or stone; original pictures and drawings on paper.   | Free | Free |
| 671 | Engraving plates of base metals, stone, or wood.  | Free | Free |
| 672 | Statues (also busts and figures of animals) as well as bas-reliefs and high reliefs of stone in pieces weighing more than 5 kilograms, each; also statues, busts, and figures of animals of metal or wood, not less than life size. | Free | Free |

**Notes to Class L.**

1. Books, calendars, pictures (except the products of the picture printing industry belonging to No. 299), music, &c., stitched or bound in paper, cardboard, bookbinders' linen, or leather, are to be admitted duty free under Nos. 617 or 618, as the case may be. The possible presence of chrome or tints of base metals (even gilt or silvered) does not affect this exemption.

The presence of gold or silver printing, or of gold or silver edges, is without effect on the tariff classification of bound books (No. 617) and of pictures (No. 618).

Books, calendars, pictures, music, &c., in bindings wholly or partly of other composition or of very fine materials are to be treated according to the corresponding Nos. of Class XLIX, &c., of the tariff.

Bindings, portfolios, pasteboard boxes, and the like, in which books, pictures, &c., are placed or covered, will be tariffed separately according to the nature of the material, even when it is manifest that they belong to the books, pictures, &c., contained therein (D) (S).

The above does not apply to wrappings of round cardboard, only serving for protection during transport, with or without label, nor to cardboard covers of prayer books or devotional books, even though covered with pressed or coloured paper (S).

2. Off-leaf picture sheets and other pictures of No. 299, bound, even with other pictures, also the picture books, are to be treated not according to No. 648, but according to the provisions of Class XLIX, of the tariff. Pictures bound in with books, even when the pictures intrinsically belong to No. 299, also illustrations inserted in the text of books, are without influence on the tariff treatment, and fall under No. 617 (D) (S).

3. Framed pictures and drawings on paper (Nos. 618 and 619) are to be tariffed according to the nature of the frame. In the case of paintings in frames (No. 649), the latter will be tariffed separately according to their nature; should separation appear impossible, duty is to be paid on half the total weight according to the nature of the frame.

**L.—WASTE.**

|     |   |      |      |
|-----|---|------|------|
| 452 | Animal manures; other manures, also artificial fertilizers (not made of compound salts) except superphosphates, included under No. 617; wood and coal ashes; lime, including slaked lime, lime dust; extinct bone charcoal fit only for manure; Thomas' slag and other slags; barings of horns and hoofs; blood, liquid or dried; animal sinews; waste meat for manuring purposes; refuse from the manufacture of black clay salts (prussiate of potash); ammoniacal water (gas water) not concentrated animal manure; bone dust. | Free | Free |
|-----|---|------|------|

\* By special permission only.

| Nos. | Goods.  | General     |             |
|------|---|-------------|-------------|
|      |   | Tariff.     | Conven-     |
|      |   | Kr. Heller. | Kr. Heller. |
| 653  | Bran (also almond bran); rice waste; malt germs; chaff; solid residue from the manufacture of fatty oils, ground up or not.   | Free        | Free        |
| 654  | Dregs, still; exhausted beet alices.  | Free        | Free        |
| 655  | Skins, husks and dregs of grapes, 100 kilos.  | 15-00       | —           |
|      | (a) Note.—The above for the production of spirits, by permission and under control.   | Free        | Free        |
|      | (b) Other.  | Free        | Free        |
| 656  | Wine lees, in the form of paste, 100 kilos.   | 5-00        | —           |
|      | Note 1.—The above for the production of spirits, by permission and under control.   | Free        | Free        |
|      | Note 2.—Liquid wine lees are to pay duty as wine.   | —           | —           |
| 656  | Refuse from the manufacture of glass, also slag, cullet, and broken pottery; waste from sponges; glue stock.  | —           | —           |
| 657  | Rags and other refuse for paper making, i.e., linen, cotton, woollen, and silk rags, paper clippings, waste paper (written or printed), old nets, old cables and old ropes; flint (raveled linen); hat clippings. | —           | —           |
|      | Note.—Waste not specially mentioned in the tariff, and which is capable of no other use, is to be treated as the raw material from which it is originated.  | —           | —           |

**GENERAL NOTES TO THE IMPORT TARIFF.**

For the purpose of the classification under the tariff of wares combined with other materials (so far as such combination is not, according to the tariff, to be considered as without effect, or so far as no special regulations about such combination are to be found in the tariff itself), the materials used in combination have been divided into three groups, and are distinguished in the tariff as "very fine," "fine," and "common" materials.

According to this division—

- (a) "Very fine" materials are:—Ivory, tortoiseshell, mother-of-pearl, amber, jet (real or imitation); silk wares, lace, embroidery on textiles, artificial flowers and foliage, enclosed under Nos. 261 and 262; prepared ornamental feathers, wig makers' wares and other wares of human hair; semi-precious stones; real gilt or silvered base metals (also iron or steel), real gilt or silvered "lemonish" wire or thread, or wares thereof; also wares of imitation "lemonish" wire or thread.
- (b) "Fine" materials are:—Clothing; leather; oil cloth not specially mentioned; waxed materials, waxed taffetas (colled silk), bookbinders' leather; (c) rope-makers' wares in imitation of leather; imitations of the materials included under (a); ornamental, nickelled iron or steel; finely worked (ornamented or nickelled) base metals, nickel, aluminium, meerschaum and its imitations; lava; imitation "lemonish" wire or thread; and other textile wares (except those included under (a)); rope-makers' wares in imitation of common materials, and coarse tissues included under Nos. 307 (a), 216 (a), and 217 (a); materials in combination with wares of embossed wax or embroidery (not silk) on materials other than textiles.
- (c) "Common" materials are those which are not specially mentioned under (a) or (b).

Articles mounted with precious metals are to be treated according to the special regulations in the tariff, so far as they do not possess the character of the wares included under Class XLIX.

**Notes to the above General Notes.**

The provisions of the "General Notes to the Import Tariff" will be modified as follows in the case of the tariff treatment of toys:

The accessories serving for the putting together of the separate component parts of toys, such as wires, hinges, cramps, frame, thread, string, little pieces of tissue, strips of paper, and the like, also insignificant accessories of fine or very fine materials, are without effect on the tariff treatment, except in the case of the separate toys of No. 355 (d), which on account of such accessories, or on account of their combination with common materials, fall under No. 355 (b).

In accordance with the above-mentioned provision, the following therefore, for example, are without effect on the classification:—Small strips and trailing accessories of silk or lace; occasional pieces of "lemonish" wire or thread; occasional artificial flowers on pressed dolls or doll-furniture, strips of lace on the curtains of dolls' houses; small bands for the ornamentation of small figures of animals; threads, strings, and small bands for working mechanical coils; simple cords of textile threads with tassels for children's toy trumpets, braces for toy drums, tension wheels for toy musical instruments; small metal harmonicas; small wheels of iron or metal attached to animals mounted on runners; single component parts (even though ornamented or nickelled) of iron or base metals, e.g., little doors on iron cooking ranges of sheet brass, copper, &c.; small bells of nickelled sheet brass for woolly animals, tension wheels for toy musical instruments; strips of leather or olefin attached to toy horses in imitation of harness; tails and manes of textile materials or fur on toy animals; paper sheets, even stitched together, attached to boxes of bricks; also the pictures pasted on to small boxes of toys.

Birds of wood, paper, &c., with ordinary birds' feathers, are dutiable as toys in combination with fine materials.

Dolls and dolls' heads belonging to Nos. 282 (c), 299, 300 (d), 318, 343 (b), 355 (d), 388 (d), 424 (b), 426 (c), 486, and 522, in combination with imitation wig-makers' wares of materials other than human hair are dutiable at 100 kroner per 100 kilos, (42 2s. 4d. per cwt.) (D).

**EXPORT DUTIES.**

| No. | Goods.   | General     |             |
|-----|--|-------------|-------------|
|     |  | Tariff.     | Conven-     |
|     |  | Kr. Heller. | Kr. Heller. |
| 658 | Rags and other waste for paper making, i.e., linen, cotton, silk, and woollen rags, also scrap (old manufactured, solid or liquid paper pulp), paper clippings, waste paper (written and printed), old nets, old cordage and old rope. | 9-60        | 9-60 G      |
|     | All other wares.   | Free        | Free        |

## BELGIUM

## ALPHABETICAL INDEX TO TARIFF

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| Bone, and articles of ..               | 35, 38     | .. heap and jute, tissues of ..    | 64         | Muscle ..                          | 55         | Small wares ..                       | 59     |
| Books ..                               | 65         | .. or other vegetable fibres, ..   | 24         | Muslin ..                          | 55         | .. imitation precious, of ..         | 54     |
| Bottles ..                             | 64         | .. yarn of ..                      | 49         | Mustard ..                         | 64, ex 64  | .. glass ..                          | 54     |
| Braids, straw, &c. ..                  | 26         | Flint stones ..                    | 17, 26     | Nails ..                           | 38         | Stoneware ..                         | 54     |
| Bran ..                                | 26         | Flour ..                           | 54         | Needles ..                         | 38         | Straw ..                             | 54     |
| Brands ..                              | 26         | Flowers, artificial ..             | 54         | Nets for maritime fishing ..       | 23         | Strings, gut, for musical instru- .. | 54     |
| Bread ..                               | 51         | .. natural ..                      | 56         | Nickel ..                          | 38         | .. ments ..                          | 54     |
| Bricks ..                              | 51         | Folder ..                          | 25         | Oil, animal ..                     | 26         | .. substances ..                     | 54     |
| Brooms, common ..                      | 38         | Fruit juices ..                    | 25         | .. mineral ..                      | 26         | .. vegetable ..                      | 54     |
| Brushware ..                           | 26         | Fruits ..                          | 40         | .. vegetable ..                    | 28         | Sugar, and preparations of ..        | 60     |
| Bulls and bullocks ..                  | 2          | .. candied ..                      | 48         | Oil, mineral ..                    | 28         | Sulphur ..                           | 60     |
| Butter ..                              | 4          | Furniture ..                       | 48         | Ornaments (small) of metal ..      | 54         | Syrup ..                             | 48     |
| .. artificial ..                       | 38         | Game, and preserves of ..          | 67         | Oases ..                           | 60         | Tan barks ..                         | 65     |
| Buttons ..                             | 38         | Gauzes ..                          | 64         | Oats ..                            | 38, 46, 55 | Tapestry ..                          | 65     |
| Calves ..                              | 7          | Glass and glassware ..             | 48         | Oxen ..                            | 20         | Tea ..                               | 65     |
| Candles ..                             | 7          | Gloves ..                          | 66         | Packages ..                        | 38, 46, 55 | Textile materials ..                 | 54     |
| Cantchoute, and manufs. of ..          | 10, 19     | Gum ..                             | 60         | Paper, and mfrs. of ..             | 38, 46, 55 | Tiles, paving and ..                 | 54     |
| Captains ..                            | 54         | Glucose ..                         | 38         | Parchment ..                       | 26         | .. building ..                       | 54     |
| Capitans ..                            | 54         | Gold, and manufactures of ..       | 38, 46, 55 | Pa-tels, alimentary ..             | 60         | .. iron or steel ..                  | 54     |
| .. of tin ..                           | ex 54      | Grains ..                          | 19         | .. Italian ..                      | 67         | .. tin-plank ..                      | 54     |
| Caramel ..                             | 60         | Grasses ..                         | 38         | Pastilles ..                       | 54         | .. tips, boot and shoe ..            | 54     |
| Carbon plates for electric ..          | 22         | Groceries ..                       | 22         | Pastes de foie gras ..             | 54         | .. for billiard cues ..              | 54     |
| batteries ..                           | 22         | Gums ..                            | 38         | Peas, glass ..                     | 54         | .. of cotton, wool, &c. ..           | 54, 64 |
| Cardamoms ..                           | 54         | Hair, human, and articles of ..    | 38, 46, 55 | Peas ..                            | 54         | Tobacco ..                           | 61     |
| Cardboard, and articles of, 3x, 46, 54 | 54         | Hair-bags ..                       | 38         | Peas ..                            | 54         | Tools ..                             | 54     |
| Cards, playing ..                      | 38         | Hankkerchiefs ..                   | 34         | Peas ..                            | 54         | Tortoise-shell, and articles ..      | 38, 54 |
| Carpets ..                             | 64         | Hardware ..                        | 38         | Peas ..                            | 54         | .. ..                                | 38     |
| Carrages ..                            | 70         | Hats ..                            | 38         | Peas ..                            | 54         | .. ..                                | 38     |
| Cases, watch ..                        | 42         | Hemp, and manufactures of ..       | 37, 64     | Peas ..                            | 54         | .. ..                                | 38     |
| .. for physicians, &c. ..              | 34         | Hides and skins, and manufs. of .. | 48         | Peas ..                            | 54         | .. ..                                | 38     |
| .. marine ..                           | 43         | Hocks lame ..                      | 38         | Peas ..                            | 54         | .. ..                                | 38     |
| .. watch ..                            | 39         | Hops and hopwood ..                | 6          | Peas ..                            | 54         | .. ..                                | 38     |
| Charcoal ..                            | 13         | Hoops ..                           | 65         | Peas ..                            | 54         | .. ..                                | 38     |
| Charts ..                              | 14, 17     | Horn, and articles of ..           | 33, 38, 54 | Peas ..                            | 54         | .. ..                                | 38     |
| Chemical products ..                   | 53         | Horsehair ..                       | 35         | Peas ..                            | 54         | .. ..                                | 38     |
| Cherry ..                              | 17, 19     | Horses ..                          | 35         | Peas ..                            | 54         | .. ..                                | 38     |
| Chocolate ..                           | 8          | Hosiery ..                         | 27         | Peas ..                            | 54         | .. ..                                | 38     |
| Cider ..                               | 38         | Implements ..                      | 62         | Peas ..                            | 54         | .. ..                                | 38     |
| Cigar lighters ..                      | 61         | Indigo ..                          | 38         | Peas ..                            | 54         | .. ..                                | 38     |
| Cigars and cigarettes ..               | 38, 46     | Instruments and apparatus, ..      | 22         | Peas ..                            | 54         | .. ..                                | 38     |
| Cigarette paper ..                     | 38, 46     | .. scientific ..                   | 22         | Peas ..                            | 54         | .. ..                                | 38     |
| Cinnamon ..                            | 22         | .. musical ..                      | 22         | Peas ..                            | 54         | .. ..                                | 38     |
| Chips, purple, &c. ..                  | 49         | .. surgical ..                     | 22         | Peas ..                            | 54         | .. ..                                | 38     |
| Clacks, ..                             | 54         | .. iron and steel ..               | 36, 39     | Peas ..                            | 54         | .. ..                                | 38     |
| .. fittings for ..                     | 54         | .. Ivory, and articles of ..       | 35, 38, 54 | Peas ..                            | 54         | .. ..                                | 38     |
| .. nothing ..                          | 27         | Jams ..                            | 8          | Peas ..                            | 54         | .. ..                                | 38     |
| Coal ..                                | 13         | Jellies ..                         | 8          | Peas ..                            | 54         | .. ..                                | 38     |
| Cocoa ..                               | 8          | Jewellery ..                       | 39         | Peas ..                            | 54         | .. ..                                | 38     |
| .. butter ..                           | 8          | Joints, wooden, &c. ..             | 54         | Peas ..                            | 54         | .. ..                                | 38     |
| Coffee ..                              | 13         | Joists, fruit ..                   | 54         | Peas ..                            | 54         | .. ..                                | 38     |
| Coke ..                                | 27         | .. liquorice ..                    | 14         | Peas ..                            | 54         | .. ..                                | 38     |
| Colors ..                              | 62         |                                    |            | Peas ..                            | 54         | .. ..                                | 38     |



|                                  | Nos. |                        | Nos. |
|----------------------------------|------|------------------------|------|
| Vegetables, dressed .....        | 17   | Vinyl .....            | 62   |
| " preserved .....                | 18   | Wall paper .....       | 43   |
| " not specially classified ..... | 65   | Watches .....          | 42   |
| Velvets, cotton .....            | 64   | " fittings for .....   | 42   |
| Verjuice .....                   | 5    | Waters, perfumed ..... | 14   |
| Vermicelli .....                 | 26   | " mineral .....        | 19   |
| Vermouth .....                   | 69   | Wax .....              | 35   |
| Vetches .....                    | 17   | " seeding .....        | 38   |
| Vinegar .....                    | 68   |                        |      |

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit of Belgium is the franc.  
For weights and measures this country has adopted the metrical system.  
The commercial language is French.

**NOTE.** The letters n. s. m. mean "not specially mentioned."

(In force March 1st, 1906.)

#### TABLE OF IMPORT DUTIES.

| No.                   | Goods.   | Duties, Frs. C. |
|-----------------------|--|-----------------|
| 1                     | Starch and tapioca, not alimentary .....   | Free.           |
| 2                     | Live animals .....   | Free.           |
| 3                     | Arms and munitions, including accessories and detached parts of arms and gunstocks, furnished or not with parts of metal; pistols known as "pistolets d'artifice," used to send up rockets, are included in this number.   | Free.           |
| 4                     | Butter and margarine:<br>Butter, fresh and salted .....  | 20 00           |
|                       | Margarine and other artificial butters .....   | 20 00           |
|                       | By margarine should be understood all substances or preparations having a similarity to natural butter and which have not been exclusively manufactured from milk.<br>By artificial butters should be understood all mixtures of comestible greases (stearine, olefine, margarine) with oil, such as artificial lard, mixtures of oleo-margarine with oil, &c. |                 |
| 5                     | Beer and other fermented beverages n. s. m.: (1)<br>(b) Duties on these beverages are chargeable on the net quantities.<br>Beer: In casks .....  | 10 00           |
|                       | In bottles .....   | 15 00           |
|                       | Other fermented beverages: In casks .....  | 10 00           |
|                       | In bottles .....   | 15 00           |
|                       | (c) Including cider, mead, perry and verjuice.   |                 |
| 6                     | Wood: (d)<br>(e) In regard to wood datable per cubic foot, the mode of ascertaining the quantities is determined by Government.<br>Oak and walnut wood (e) .....   | 1 00            |
|                       | (f) Including bent oak and wood split for staves, clap-boards and cases, walnut wood for gunstocks, also plant props of oak merely sawn on the four sides and pointed.<br>Budding and cabinet-makers' wood other than oak and walnut:<br>Bark and/or not sawn .....  | 1 00            |
|                       | Sawn beams (f) .....   | 2 00            |
|                       | (g) By sawn beams are meant trunks of trees squared, dressed with the saw on the four surfaces. Pieces of wood sawn on all four surfaces, measuring at least 0.025 x 0.025 square, are assimilated to sawn beams.<br>Other .....   | 0 00            |
|                       | Planed (g) .....   | 9 00            |
|                       | (g) Including unrolled wood (bois d'œuvre).  |                 |
| Various wood:         |  |                 |
|                       | Poles and pieces of unskinned and unsawn wood having a circumference of less than 75 centimetres at the thickest end; Dyers' poles, barked, sawn into lengths and with the ends slightly planed (h) cubic metre .....  | 1 00            |
|                       | (h) Pieces of wood, unskinned or not sawn, of less than 1 metre in circumference in length, shall be admitted free of duty, on condition that the wood has arrived at, and is being used in, the manufacture of paper, pulp and wood fibres to which it was consigned.<br>Other wood (a) .....   | Free.           |
|                       | (a) Including, more especially, wood other than oak and walnut, split for staves, clap-boards, or cases; also firewood, hoops, hoop-wood, willows for hoops, osiers, switches and rods.  |                 |
| Manufactures of wood: |  |                 |
|                       | Brooms, common .....   | Free.           |
|                       | Sticks, fitted together or in sheaves .....  | Free.           |
|                       | Of oak .....   | 5 00            |
|                       | Of other wood .....  | 2 00            |
|                       | Other manufactures (b) .....   | 10% ad val.     |
|                       | (b) Articles not coming under a more favourable number of the tariff and not belonging to goods included in <i>Smallwares and Hardware</i> , or in <i>Furniture and Household articles</i> , wooden basins, gilt, silvered or bronzed, is dutiable according to this sub-division.   |                 |
| 7                     | Candles (c) .....  | 10 00           |
|                       | (c) Including tallow and wax candles and ball tapers.  |                 |
| 8                     | Cocoa: In beans: cocoa pods and butter .....   | Free.           |
|                       | Prepared (d) .....   | 30 00           |
|                       | (d) This denomination includes crushed or prepared cocoa, chocolate in tablets, pastilles, pralines, bonbons, &c.; roasted, as well as all preparations containing cocoa, more especially biscuits manufactured with cocoa, flour mixed with cocoa, &c.  |                 |
| 9                     | Coffee: Not roasted .....  | Free.           |
|                       | Roasted .....  | 10 00           |

|  | Nos.   |                                 | Nos. |
|--|--------|---------------------------------|------|
| Wearing apparel .....                    | 27     | Wood, and manufactures of ..... | 6    |
| Wethers .....                            | 2      | Wool .....                      | 37   |
| Wholesale, manufactures of .....         | 38, 54 | Wool, tissues of .....          | 64   |
| Wheat .....                              | 26     | " yarn of .....                 | 24   |
| Wheels of cork for glass-polishing ..... | 6      | Yarns .....                     | 2    |
| Windlasses .....                         | 69     | Yeast or leaven .....           | 31   |
| Wines .....                              | 63     | Zinc .....                      | 39   |
| Wire steel for umbrella frames .....     | 39     | Zincwhite .....                 | 63   |

| No.    | Goods.  | Duties, Frs. C.   |
|--------|---|-------------------|
| 10     | Cranche: Raw .....  | Free.             |
|        | Manufactured (e) .....  | 10% ad val.       |
|        | (e) Articles not coming under a more favourable number of the tariff and not belonging to goods included in <i>Smallwares and Hardware</i> or in <i>Furniture and Household articles</i> .  |                   |
|        | From and after November 1, 1913, the import duties on the under-mentioned goods are fixed as follows:   |                   |
| Ex 10. | Manufactures of rubber hereinafter specified:   |                   |
|        | Rubber tyres for vehicle wheels (1):  |                   |
|        | (1) Including tyres of rubber combined with other materials, the rubber predominating in weight.  |                   |
|        | Solid tyre .....  | 100 kil. 05 00    |
|        | Pneumatic tyres:  |                   |
|        | Covers (2) for automobiles and motor cycles:  |                   |
|        | With studded leather band .....   | 100 kil. 130 00   |
|        | Other .....   | 116 00            |
|        | Covers (2) for other vehicles, weighing each:   |                   |
|        | Less than 600 grammes .....   | 90 00             |
|        | 600 grammes or more .....   | 60 00             |
|        | (2) Detached parts of covers (treads, protectors, &c.), composed mainly of rubber are to be treated as complete covers.   |                   |
|        | Inner tubes:  |                   |
|        | For automobiles and motor cycles .....  | 100 kil. 170 00   |
|        | For other vehicles (3) .....  | 160 00            |
|        | (3) Including complete single tube pneumatic tyres ("boyaux" or "tubes") for racing cycles, composed of a cover and an inner tube combined.   |                   |
| 11     | Printing type .....   | Free.             |
| 12     | Asbes, including furnace, salt and soap waxes .....   | Free.             |
| 13     | Coal, coke, charcoal and turf .....   | Free.             |
| 14     | Alimentary preserves:   |                   |
|        | Preserves with spirits (f) .....  | 100 kil. 900 00   |
|        | (f) Including preparations containing at the same time alcohol and sugar.   |                   |
|        | Preserves with sugar (g):   |                   |
|        | Containing 20% of sugar or less .....   | 100 kil. 12 00    |
|        | " more than 20% and up to 50% of sugar .....  | 20 00             |
|        | " more than 50% of sugar (h) .....  | 100 kil. 30 00    |
|        | (g) This category embraces biscuits, bon-bons, cakes, meringues and pastry not specially provided for: sugar plums, barley sugar and apple sugar sticks and tablets; pastilles and other sweetmeats of that description, drops, marshmallow, jubine and other sugared pastes; licorice juice mixed with sugar (licorice paste); candied or preserved fruits, marmalades, jellies, jams and fruit pastes; whole or split fruits, preserved with sugar; fruit peels, vegetables, plants and roots, candied or preserved with sugar; sugared fruit (juice and leaves) containing less than 8% of alcohol; sugared pharmaceutical preparations containing no toxic or poisonous principle, also all other preparations n. s. m., even non-alimentary, containing saccharine substances. |                   |
|        | (h) In addition to products containing more than 50% of sugar, the following goods, whatever be their saccharine richness, are also included in this class—namely: dragées, macarons, marzipans, nougats, cakes and other preparations containing almonds and sugar; artificial honey (mixture of sugar and common honey or glucose); materials for colouring beer and spirits (Crotolcolour, vegetable colourine, colorizing and other like products); whole or split fruits preserved in their natural state or with sugar, imported in boxes, tins and cans and other receptacles, weighing 3 kilograms or less (aggregate weight of receptacle and contents).   |                   |
|        | Vegetables preserved in tins or bottles .....   | 100 kil. 15 00    |
|        | Preserves, other (a) .....  | 12 00             |
|        | (a) This category more especially includes preserves and preparations n. s. m. with sugar: non-sweetened fruit juices containing less than 8% of alcohol (with the exception of pure berry juice, which is classed under dyes and colours); licorice juice; cheeses other than common cheeses, soft and white; biscuits without sugar (with the exception of ship biscuits and other preparations of pure flour, which are dutiable as bread, under the head of <i>Cereals, other, and their products</i> ); whole or split fruits preserved in their natural state imported in boxes, tins or other receptacles weighing more than 3 kilograms (aggregate weight of receptacle and contents).  |                   |
|        | This denomination likewise includes waters distilled from fruits, plants, flowers, leaves or other parts of plants unsweetened, and not containing more than 5% of alcohol. If these contain no alcohol or only some trace of alcohol shall be treated as <i>Drugs and enter duty free</i> .  |                   |
| 15     | Cordage (b) .....   | Free.             |
|        | (b) Cord and twine less than two millimetres in diameter are classed as <i>Smallwares</i> , according to the tariff.  |                   |
| 16     | Cream and milk, intended either for the manufacture of margarine or other artificial butters or for the manufacture of condensed milk or lacteous flour:  |                   |
|        | Cream .....   | 100 hectol. 10 00 |

| No.   | Goods.  | Duties.<br>Frs. C. |
|-------|---|--------------------|
|       | <b>Milk</b> .....   | Free.              |
|       | Other (c).....  | Free.              |
|       | (c) The admission free of duty of cream and milk imported in larger quantities than 10 and 50 litres, respectively, shall be subordinate to such justifications and measures deemed necessary by the Minister of Finance to prevent fraud.  |                    |
| 17    | Alimentary articles not specially classed (d).....  | Free.              |
|       | (d) Under this number are included: Alimentary (excluding) other than that proceeding from the grinding of grain and cereals; peas, lentils, beans, haricots, horse-beans and vetches; salt, raw or refined; common cherries, soft and white; eggs; vegetable of all kinds, fresh or dried (even preserved when imported at less than in tins or bottles and prepared with the aid of substances exempt from Customs and Excise duties); potatoes; chicory roots, green or dried; mushrooms and morels, except in boxes.  |                    |
| 18    | Bags.....   | Free.              |
| 19    | Drugs.....  | Free.              |
|       | The following articles, more especially, are classed as <i>Drugs</i> : Aconite; aloes; yellow amber; star anise and green anise; juniper and bay berries; benzoin; medicinal wood; crude or refined camphor; Spanish licet; cascarilla bark; cassia alata; castoreum; chicory; ginseng and ginseng; colocynth; hartsorn; cream and crystal of tartar; drugs not specially classed; ice; waters distilled from plants, flowers, leaves or other parts of plants containing no alcohol or only some trace of alcohol; spring and mineral waters, natural or artificial, aerated or not; lemon or orange peel and ginger, not candied; essence or extract of coustache; Senechal, Borberry and Arabie gums; gum ammoniacum; ascorutic; galbanum and gutta; euphorbia; galacium; myrrh; oil of almond; sandalwood; crocus oil; lycenanthus; jalap; magnesia; manna; rose dregs; musk; opium; cinchona barks and extracts of; rhubarb; sarsaparilla; dragon's blood; saffron and wild tar. |                    |
| 20    | Packages which have been used and which are not the object of a commercial transaction.....   | Free.              |
| 31    | Manures.....  | Free.              |
| 32    | Groceries: Prepared mustard.....  | 12 00              |
|       | Saffron.....  | 50 00              |
|       | Truffles.....   | 300 00             |
| Ex 22 | From and after Jan. 1, 1912, the import duties on the undermentioned goods are fixed as follows:  |                    |
|       | Spices hereinafter specified:   |                    |
|       | Cinnamon (1).....   | 18 00              |
|       | (1) Following are included in this denomination: Fine cinnamon, called "cylindric cinnamon"; common cinnamon, called <i>Chuspe cinnamon</i> ; cassia lignea (bark of the <i>Laurus alata</i> ); bark of old cinnamon-tree trunks designated under the names of <i>scorbon</i> , <i>escorbon</i> or dull cinnamon, all of which are of various other aromatic laurel trees, used for the same purposes as cinnamon. Ground cinnamon is subject to the same duty as bark cinnamon.  |                    |
|       | Cardamoms.....  | 75 00              |
|       | Cloves (2).....   | 20 00              |
|       | Clove stems.....  | 7 00               |
|       | (2) Fruit or mother clove is assimilated to cloves. Ground or powdered cloves are also dutiable as whole cloves.  |                    |
|       | Mace.....   | 60 00              |
|       | Nutmeg (3).....   | 20 00              |
|       | (3) Unshelled or shelled.   |                    |
|       | Pimentos (4).....   | 10 00              |
|       | (4) This category includes:   |                    |
|       | 1. Products designated under the names of Java pepper, Tobago pepper, crown-d pepper ( <i>gyrofle</i> ), pepper and allspice (fruits produced from the trees of the genus <i>Pimenta</i> );   |                    |
|       | 2. Pimento proper or garden coral ( <i>corail des jardins</i> ) [fruit of the <i>Capiscum annum</i> ], also pepper of other varieties of the <i>Capiscum annum</i> having the pungent flavor and qualities of the garden coral (these products being designated under the names of Guinea pepper, Cayenne pepper, Brazil pepper, Spanish pepper or paprika, <i>poivron</i> , <i>pinout enragé</i> , &c.). These goods are dutiable without any tare allowance for the immediate containers, such as bottles, boxes, jars, &c.   |                    |
|       | Pepper (5).....   | 20 00              |
|       | (5) This denomination includes the fruits of the various kinds of the pepper-tree ( <i>Piper</i> ). Ground or powdered pepper is dutiable as berry pepper sauces: Imported in barrels.....  | 6 00               |
|       | Imported otherwise (6).....   | 35 00              |
|       | (6) These goods are dutiable without any tare allowance for the immediate containers, such as bottles, boxes, jars, &c.   |                    |
|       | Vanilla (7).....  | 350 00             |
|       | (7) Including <i>camillon</i> (a Mexican or West Indian variety of vanilla).  |                    |
|       | From and after Jan. 1, 1911, the duties on the undermentioned goods in Ex. 23 are fixed as follows:   |                    |
|       | Groceries.....  |                    |
|       | Lamell leaves.....  | 4 00               |
|       | Groceries, not specially mentioned (1).....   | 10 00              |
|       | (1) These goods are dutiable without deduction of tare for the immediate receptacles, such as bottles, boxes, jars, &c., in which they are sold in retail trade.  |                    |
| 23    | Nets and other utensils for maritime fishing (2).....   | Free.              |
|       | (2) Orer nets pay according to kind.  |                    |

| No.   | Goods.  | Duties.<br>Frs. C. |
|-------|---|--------------------|
| 24    | Yarns: Cotton yarns, single or twisted:   |                    |
|       | Unbleached and bleached, measuring to the kilogram of single yarn:  |                    |
|       | 20,000 metres or less.....  | 10 00              |
|       | From 20,000 to 40,000 metres.....   | 15 00              |
|       | From 40,000 to 65,000 metres.....   | 20 00              |
|       | More than 65,000 metres.....  | 5 00               |
|       | Dyed or warped, measuring to the kilogram of single yarn:   |                    |
|       | 20,000 metres or less.....  | 15 00              |
|       | From 20,000 to 40,000 metres.....   | 20 00              |
|       | From 40,000 to 65,000 metres.....   | 25 00              |
|       | More than 65,000 metres.....  | 5 00               |
|       | Yarns of cotton mixed with at least 20% of wool, the cotton predominating in weight.....  | 6 00               |
|       | Woolen yarn: Carded.....  | 6 00               |
|       | Combed (c)—Single.....  |                    |
|       | Not dyed.....   | 15 00              |
|       | Dyed.....   | 20 00              |
|       | Twisted: Not dyed.....  | 20 00              |
|       | Dyed.....   | 25 00              |
|       | (c) Including woolen yarn called "mixed yarn."  |                    |
|       | Yarns of flax or other vegetable fibres not specially classed.....  | Free.              |
|       | Yarns of goat, alpaca, llama, vicuña and camels' hair.....  | 5 00               |
|       | Yarns of hair not specially classed.....  | Free.              |
|       | Yarns of silk not prepared for retail sale (e).....   | Free.              |
|       | (e) Including yarns of floss silk.  |                    |
|       | Yarn prepared for retail sale (b):  |                    |
|       | Cotton yarn measuring more than 65,000 metres to the kilogram.....  | 10 00              |
|       | (b) This class comprises yarns on spools, bobbins, small skeins, cards, or in any other form for retail sale.                           |                    |
|       | (c) Including silk yarn prepared for retail sale.   |                    |
| Ex 24 | From and after Oct. 1, 1912, specific duties as shown will be levied on the goods enumerated in ex 24:                                  |                    |
|       | Cotton, measuring not more than 65,000 metres to the kilogram:  |                    |
|       | Merceizel.....  | 70 00              |
|       | Not mere-izel.....  | 50 00              |
|       | Woolen.....   | 55 00              |
|       | Linon and ramie:  |                    |
|       | Unbleached.....   | 30 00              |
|       | Bleached or dyed.....   | 40 00              |
|       | Silk.....   | 380 00             |
|       | Floss silk and artificial silk.....   | 230 00             |
|       | Hemp and other, not specified (a).....  | 20 00              |
|       | (a) These yarns are dutiable without tare allowance for the weight of bobbins, cards &c., on which they are wound.                      |                    |
| 25    | Fruits: Apples, fresh.....  | Free.              |
|       | Almonds.....  | 35 00              |
|       | Bananas (d).....  | 5 00               |
|       | (d) Including bananas in bunches or picked from their stalks.   |                    |
|       | Lemons, oranges and figs.....   | 9 00               |
|       | Prunes: Imported in casks of at least 100 kilograms, or in sacks of at least 80 kilograms, gross weight, without interior packages..... | 15 00              |
|       | Imported otherwise.....   | 25 00              |
|       | Raisins.....  | 25 00              |
|       | Other.....  | 5 00               |
|       | Fruits not specially classed—Fresh:   |                    |
|       | Pineapples.....   | 30 00              |
|       | Grapes (including crushed grapes imported in receptacles of less than 100 kils. gross weight, and grape cake.....                       | 30 00              |
|       | Crushed grapes, imported in receptacles of 400 kils. or more gross weight (aggregate weight of receptacle and goods).....               | 15 00              |
|       | Other (f):  |                    |
|       | Imported in cases, boxes, barrels, baskets, or other packages of a weight of 3 kils. or less.....                                       | 30 00              |
|       | Imported otherwise.....   | 12 00              |
|       | (f) Including fruits preserved otherwise than in their natural state or with sugar or alcohol.  |                    |
|       | Dried.....  | 10% ad val.        |
| Ex 25 | On and after July 1, 1911, specific duties as shown will be levied on dried fruits enumerated in ex 25:                                 |                    |
|       | Apricots.....   | 12 00              |
|       | Dates, comestible:  |                    |
|       | Imported in boxes, small cases, baskets, or other packages weighing 10 kils. or less (combined weight of contents and receptacle).....  | 8 00               |
|       | Imported otherwise.....   | 2 50               |
|       | Dates destined exclusively for distillation or for the manufacture of vinegar.....  | 1 40               |
|       | NOTE.—Importers must prove to the satisfaction of the Customs that the dates are actually destined for the purposes indicated.          |                    |
|       | Chestnuts (without their prickly husks).....  | 2 50               |
|       | Hazelnuts (in the shell).....   | 7 00               |
|       | (shelled).....  | 14 00              |
|       | Walnuts (in the shell).....   | 10 00              |
|       | (shelled).....  | 7 30               |
|       | Brazil nuts.....  | 2 00               |
|       | Cocoanuts (in the shell or partly stripped of their fibrous husk).....  | 10 00              |
|       | Kernels of apricots, peaches and plums.....   | 10 00              |
|       | Apples:   |                    |
|       | Peel (including apples in slices, quarters or pieces).....  | 9 00               |
|       | The same unpeeled.....  | 3 00               |
|       | Cores and peel (excluding cores and peel destined for distillation).....  | 1 50               |

| No.   | Goods.  | Duties, Frs. C. | No. |
|-------|---|-----------------|-----|
|       | From and after Jan. 1, 1914, specific duties as shown will be levied on the following dried fruits which are included in Ex. 25:  |                 |     |
|       | Peaches and other stone fruits not specially mentioned: ..... 100 kil.  | 12 00           |     |
|       | Particello nuts ..... 100 kil.  | 60 00           |     |
|       | Pears and other pipped fruits not specially mentioned:  |                 |     |
|       | For the table (comprising fruits for table use proper, for pastry or for confectionery) ..... 100 kil.  | 12 00           |     |
|       | Other ..... 100 kil.  | 3 00            |     |
|       | NOTE.—This last category comprises fruits destined for the manufacture of syrups and for other industrial uses. It must be proved to the satisfaction of the customs that the fruits declared under this heading are actually destined for the purpose indicated.   |                 |     |
| 26    | Cereals and their products:   |                 |     |
|       | Oats ..... 100 kil.   | 3 00            |     |
|       | Flour: Of oats ..... " "  | 4 00            |     |
|       | Other (g) ..... " "   | 2 00            |     |
|       | (g) Including semolina.   |                 |     |
|       | Malt ..... 100 kil.   | 1 50            |     |
|       | Malt extracts for industrial purposes shall, upon previously being denatured, be exempt from import duty.   |                 |     |
|       | Alimentary pastes (vermicelli, macaroni, Italian pastes, &c.) ..... 100 kil.  | 4 00            |     |
|       | Cereals, other, and their products (h) ..... Free.  |                 |     |
|       | (h) This category, more especially, comprises: rice of all kinds; wheat; husked or unhusked spelt, meslin, rye, maize, buckwheat; barley, pearled barley, bran and feed.  |                 |     |
| 37    | Wearing apparel, linen, and ready-made articles of all kinds (i):   |                 |     |
|       | (i) This number more especially comprises all articles of clothing and body, bed and table linens, made up wholly or in part.   |                 |     |
|       | Linen ( <i>lingerie</i> ) of all kinds (a):   |                 |     |
|       | Simply sewn, neither ornamented nor embroidered (b)* 15% ad val.  |                 |     |
|       | Other, of all kinds ..... 18% ad val.   |                 |     |
|       | (a) Including collars and cuffs of linen.   |                 |     |
|       | (b) Including linen furnished with cords or tapes not having the character of ornaments, and also linen simply plaited or furnished with plaits of the same tissue as that from which the article is made.  |                 |     |
|       | Hats of all kinds not trimmed (c) ..... 10% ad val.   |                 |     |
|       | (c) Including hat shapes, whether prepared or sized or not, for men and women.  |                 |     |
|       | Hats of all kinds trimmed:  |                 |     |
|       | For women:  |                 |     |
|       | Simply sewn, neither ornamented nor embroidered ..... 15% ad val.   |                 |     |
|       | Other, of all kinds:  |                 |     |
|       | Of silk ..... 20% ad val.   |                 |     |
|       | Not specially mentioned ..... 18% ad val.   |                 |     |
|       | For men:  |                 |     |
|       | Simply sewn, neither ornamented nor embroidered ..... 15% ad val.   |                 |     |
|       | Other, of all kinds:  |                 |     |
|       | Of silk ..... 20% ad val.   |                 |     |
|       | Not specially mentioned ..... 18% ad val.   |                 |     |
|       | (d) Including clothing of silk pure or mixed with other textiles, the silk predominating in weight. As pure or mixed silk clothing shall be solely considered clothing of which the outside chiefly consists of pure or mixed silk, irrespective of the lining and ornaments of pure or mixed silk.                     |                 |     |
|       | Clothing for men:   |                 |     |
|       | Of wool (e) ..... 13% ad val.   |                 |     |
|       | Other, of all kinds ..... 15% ad val.   |                 |     |
|       | (e) Including clothing of wool pure or mixed with other textiles, the wool predominating in weight.   |                 |     |
|       | Hosiery ..... 15% ad val.   |                 |     |
|       | Articles made up wholly or in part, not comprised amongst those enumerated above (f) ..... 15% ad val.  |                 |     |
|       | (f) Including coverings of tissues which after the process of weaving have been worked up in addition to the ordinary hemming.  |                 |     |
| Ex 27 | On and after September 1, 1913, specific duties as shown will be levied on the goods enumerated in Ex 27:   |                 |     |
|       | WEARING APPAREL, LINEN, AND MADE UP ARTICLES OF ALL KINDS:  |                 |     |
|       | Hosiery (1):  |                 |     |
|       | (1) By Hosiery is understood any article of clothing knitted or crocheted by hand or made on stocking frames, except wares coming under the head of "lace," and meshed hosiery tissues in the piece, not cut for a special purpose and not worked up in any way.  |                 |     |
|       | Wares consisting of non-elastic meshes, and, in particular, wares manufactured in net style, i.e., with wide square meshes knotted at the four corners, are not included under the heading of Hosiery.  |                 |     |
|       | In determining the kind of textile regulating the classification of hosiery, no account is to be taken of the materials which, entering into the foundation stuff, do not represent more than 5% of its weight; nor is any notice to be taken of the kind and weight of the linings (notably, the linings of gloves and |                 |     |

| Goods.   | Duties, Frs. C. |
|--|-----------------|
| mitten), edgings, cords, tapes, belts, ribbons, passementerie, lace, embroidering or broaching threads, i.e., of all tissues, threads, and accessories employed as trimming or ornament, and which are independent of the foundation stuff, except, however, sew-on fringes.   |                 |
| In applying the present provisions respecting hosiery, goat-hair, alpaca, llama, vicuña and camel-hair are to be assimilated to wool, and floss silk and artificial silk to silk.  |                 |
| As regards articles of hosiery subject to different rates of duty according as they are or are not ornamented, the following rules are to be observed:—  |                 |
| The following are considered as articles without ornaments:  |                 |
| (A) All plain articles, without patterns, and all figured articles in which the pattern is produced on the same machine as that which makes the foundation stuff at the same time as the latter.   |                 |
| (B) All articles furnished with added ribbons, passementerie or other ornaments (except guipure and lace) of any material of a value equal or inferior to that of the foundation stuff, or furnished with ordinary accessories necessary for the use of the articles (such as: stitching [ <i>piqure</i> ], hems, buttons, sewn button-holes, hooks, buckles, binding intended to prevent the fraying of the stuff, neckbands, ribbons and cords for fastening up, waistbands, belts of leather &c.), whatever be the material of which such accessories are composed. |                 |
| The following articles are considered as un-ornamented:  |                 |
| (a) Shawls, scarves and fichus furnished with fringes, even sewn on;   |                 |
| (b) Cotton gloves simply furnished with cotton or silk points ( <i>baguettes</i> ), embroidered by chain stitch or otherwise, except the same gloves with non-rectilinear points ( <i>baguettes</i> ) of silk;   |                 |
| (c) Gloves, mittens, stockings, socks, and other articles simply open-worked, either with regular spaces or with spaces forming a design, provided that the spaces are not produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;   |                 |
| (d) Underclothing of cotton or of wool simply furnished with common lace ( <i>dentelles</i> , <i>trivertes</i> ), not having the character of ornaments.   |                 |
| The following are considered as articles with ornaments:   |                 |
| (a) All articles furnished with chain stitch or other embroideries (except cotton gloves with embroidered gussets points ( <i>baguettes</i> ), which are to be considered as without ornaments under letter (b) above), as also articles furnished with patterns produced by the use of a thread of special effect independent of the continuous thread constituting the foundation stuff;   |                 |
| (B) All articles furnished with guipure or lace (except underclothing of cotton or wool referred to in letter (d) above), without regard to the nature of the material of which the guipure or lace is composed;   |                 |
| (C) All articles furnished with ribbons, passementerie or other trimmings not coming under the category of ordinary accessories necessary for the use of the articles, when such trimmings are of a material of higher value than that of the foundation stuff.  |                 |
| Knitted articles with the addition of leather or of ordinary tissues are to be dutiable as hosiery, according to kind, when the knitting constitutes the principal portion in regard to the surface occupied externally by the different materials occurring in the articles present.  |                 |
| Hosiery tissues cut out for the manufacture of gloves or mittens, but not sewn, are to be dutiable as Hosiery articles not specially mentioned, according to kind.   |                 |
| Hosiery of cotton (2):   |                 |
| (2) Cotton hosiery includes articles of pure cotton or of cotton mixed with other textile materials (except silk), the cotton predominating in weight:   |                 |
| Gloves and mittens of pure cotton, weighing per doz. pairs:  |                 |
| More than 300 grammes:   |                 |
| Unornamented ..... 100 kil.  | 200 00          |
| Ornamented ..... " "   | 300 00          |
| 300 grammes or less:   |                 |
| Unornamented ..... " "   | 200 00          |
| Ornamented ..... " "   | 450 00          |
| Stockings and socks, weighing per doz. pairs:  |                 |
| More than 700 grammes:   |                 |
| Unornamented ..... 100 kil.  | 120 00          |
| Ornamented ..... " "   | 180 00          |
| 700 grammes or less:   |                 |
| Unornamented ..... " "   | 140 00          |
| Ornamented ..... " "   | 210 00          |
| Underwear (3), weighing per doz. articles:   |                 |
| Including, in particular, drawers, vests, shirts and chemises, boleros, corset covers "gimpes," combinations, jerseys, sleeved waistcoats called "gilets de chasse," under waists and petticoats, bathing costumes &c.:  |                 |
| More than 3 kilos, 500 grammes:  |                 |
| Unornamented ..... 100 kil.  | 35 00           |

\* According to the treaty with Austria-Hungary, underclothing of men tissue with open-worked hem, machine made, without other ornament or embroidery, is included in this class.



| No. | Goods.   | Duties.<br>Frs. C. | No. | Goods.  | Duties.<br>Frs. C. |
|-----|--|--------------------|-----|---|--------------------|
|     | Ornamented.....100 kil.                                    | 80 00              |     | Brands of all kinds :                                     |                    |
|     | 3 kilos, 500 grammes and less :                            |                    |     | In casks, of 50° strength or less, of Gay-Lussac's        |                    |
|     | Ornamented.....  | 160 00             |     | alcoholometer, at a temperature of 15° centi-             | 300 00             |
|     | Ornamented.....  | 125 00             |     | grade (b) .....   | 18 00              |
|     | Articles not specially mentioned (c) :                     |                    |     | In casks, for every degree above 50° (b) ....             | 450 00             |
|     | (4) Including, in particular, gloves of cotton and         |                    |     | In bottles, irrespective of strength .....                |                    |
|     | wool, cotton predominating, shawls, scarves,               |                    |     | (b) The duties on brands of all kinds in cask shall       |                    |
|     | shawls, capes, outer waist, petticoats and                 |                    |     | be calculated per degree and per tenth of a degree,       |                    |
|     | skirts &c. :   |                    |     | fractions inferior to one-tenth of a degree shall be      |                    |
|     | Ornamented.....100 kil.                                    | 110 00             |     | suspected.  |                    |
|     | Hosiery of wool (3) :                                      | 160 00             |     | Brands are further liable to an additional tax at         |                    |
|     | (5) Woolen hosiery includes articles of pure wool or       |                    |     | the rate of 14% on the amount of import duty.             |                    |
|     | of wool mixed with other textile materials (except         |                    |     | Liquors, irrespective of strength (c) .....               | 1,400 00           |
|     | silk), the wool predominating in weight. This              |                    |     | (c) All brands having been prepared in any                |                    |
|     | treatment is also to be applied to articles composed       |                    |     | manner shall be considered as liquors. Prepared           |                    |
|     | in equal quantity of wool and of another textile           |                    |     | brands, other than absinthe preparations, imported        |                    |
|     | material (except silk) :                                   |                    |     | otherwise than in bottles, the real alcoholic strength of |                    |
|     | Gloves and mittens, ornamental or not, weigh-              |                    |     | which does not exceed by more than 2° the apparent        |                    |
|     | ing per doz. pairs :                                       |                    |     | alcoholic strength, may, however, be admitted as          |                    |
|     | More than 400 grammes .....                                | 210 00             |     | brands of all kinds, in casks, provided the importer      |                    |
|     | 400 grammes or less .....                                  | 260 00             |     | declares, in addition to the apparent degree, the real    |                    |
|     | Articles not specially mentioned :                         |                    |     | degree of strength, which shall serve as a basis for      |                    |
|     | Of pure wool :   |                    |     | calculating the duties. The importation of absinthe       |                    |
|     | Ornamented .....   | 150 00             |     | consignments in direct transit under Customs control,     |                    |
|     | Ornamented .....   | 200 00             |     | Liquors shall further include beverages manufac-          |                    |
|     | Of wool mixed with other textile materials,                |                    |     | tured from dried fruits (raisins, dates, figs &c.), with  |                    |
|     | except silk :  |                    |     | or without addition of grape juice, and beverages         |                    |
|     | Ornamented .....   | 120 00             |     | manufactured from alcohol, water, sugar, colouring        |                    |
|     | Ornamented .....   | 160 00             |     | substances &c., with or without addition of fruit         |                    |
|     | Hosiery of pure silk (6) :                                 |                    |     | juice, exceeding 15° alcoholic strength by Gay-           |                    |
|     | (6) Articles composed entirely of silk or containing       |                    |     | Lussac's alcoholometer at the temperature of 15           |                    |
|     | at least 95% of silk are to be regarded as "Hosiery        |                    |     | degrees centigrade ; liquors, irrespective of strength,   |                    |
|     | of pure silk" :  |                    |     | are further liable to an additional tax at the rate of    |                    |
|     | Gloves and mittens, ornamental or not, 100 kil.            | 1,100 00           |     | 16% on the amount of import duty, also natural or         |                    |
|     | Articles not specially mentioned :                         |                    |     | artificial essences (extracts or bouquets) destined for   |                    |
|     | Ornamented .....   | 650 00             |     | the preparation of brandy or liquors, containing          |                    |
|     | Ornamented .....   | 850 00             |     | alcohol, such as essence of cognac, of gin, of rum, &c.   |                    |
|     | Hosiery mixed with silk (7) :                              |                    |     | Beverages manufactured from dried fruits (raisins,        |                    |
|     | (7) Hosiery mixed with silk includes articles contain-     |                    |     | dates, figs, &c.) with or without addition of grape       |                    |
|     | ing silk in a proportion greater than 5% but less          |                    |     | juice, and also beverages manufactured from alcohol,      |                    |
|     | than 95% of their weight, also hosiery containing          |                    |     | water, sugar, colouring substances &c. with or            |                    |
|     | silk and 50% or less of indiarubber :                      | 450 00             |     | without addition of fruit juice, not exceeding 15°        |                    |
|     | Gloves and mittens, ornamental or not, 100 kil.            |                    |     | alcoholic strength by Gay-Lussac's alcoholometer at       |                    |
|     | Articles not specially mentioned, containing :             |                    |     | the temperature of 15 degrees centigrade .....            | 240 00             |
|     | Up to 20% of silk :  |                    |     | Other alcoholic liquids (d) :                             |                    |
|     | Ornamented .....   | 200 00             |     | Containing 20% of alcohol or less .....                   | 360 00             |
|     | Ornamented .....   | 300 00             |     | " more than 20% and not more                              |                    |
|     | More than 20% of silk :                                    |                    |     | " than 50% .....  | 900 00             |
|     | Ornamented .....   | 400 00             |     | " more than 50% .....                                     | 1,500 00           |
|     | Ornamented .....   | 500 00             |     | (d) Methylene and methyllic alcohol, anhydrous            |                    |
|     | Other hosiery (8) :  |                    |     | alcohol and similar spirits, are assimilated to other     |                    |
|     | Other hosiery includes all articles not coming             |                    |     | alcoholic liquids. This also applies to preparations      |                    |
|     | under any of the preceding categories, and, in             |                    |     | containing the above spirits or common alcohol, and       |                    |
|     | particular, wares of linen, ramie, <i>berandine</i>        |                    |     | which cannot be employed as beverages, alcoholic          |                    |
|     | (liqueurist turf) &c., yarns, mixed or not with            |                    |     | perfumery excepted.                                       |                    |
|     | cotton or wool, as well as hosiery of all kinds            |                    |     | Products containing ethylic alcohol, dutiable as          |                    |
|     | (except that mixed with silk) containing india-            |                    |     | other alcoholic liquids, except varnish, are further      |                    |
|     | rubber in a proportion not exceeding 50% by weight :       |                    |     | liable to an additional tax at the rate of 16% on the     |                    |
|     | Ornamented .....   | 140 00             |     | amount of import duty.                                    |                    |
|     | Ornamented .....   | 180 00             |     | 33 Machines, implements and tools (e) :                   |                    |
|     | 28 Oils (9) .....  | Free.              |     | (e) Component parts of machines are dutiable as           |                    |
|     | (9) Including olive, colza, rapeseed, palm-kernel          |                    |     | machines. Machines or parts of machines, subject          |                    |
|     | (palm oil, copra oil) and palm oil (copra) and             |                    |     | to different duties, are classified according to the      |                    |
|     | other vegetable oils except those comprised in <i>per-</i> |                    |     | material predominating in weight. The declarants          |                    |
|     | <i>funary</i> or <i>oleary</i> .....                       | Free.              |     | are required to place the Customs in the position to      |                    |
|     | 29 Scientific instruments and apparatus (h) .....          |                    |     | ascertain the predominating material under penalty        |                    |
|     | (h) Instruments, optical, mathematical, computing,         |                    |     | of paying duty on the highest taxed material of the       |                    |
|     | observation and of precision ; surgical instruments ;      |                    |     | machine or component part thereof under examina-          |                    |
|     | physical and chemical instruments for laboratories,        |                    |     | tion.   |                    |
|     | Photographic instruments and apparatus constructed         |                    |     | Electric submarine and underground cables, and            |                    |
|     | specially for scientific research (astronomy, meteor-      |                    |     | railway and tramway carriages of all kinds, are           |                    |
|     | ology, micrography, &c.) are included under the            |                    |     | included in machines.                                     |                    |
|     | heading scientific instruments and apparatus ; this        |                    |     | The denomination Tools only refers to such tools          |                    |
|     | number also includes apparatus known as "De-               |                    |     | as are used in the exercise of a trade.                   |                    |
|     | pression indicators" used in controlling the air           |                    |     | The following are admitted free of duty under the         |                    |
|     | pressure in boiler furnaces or in controlling the ve-      |                    |     | denomination Machines, Implements and Tools :-            |                    |
|     | tilation in mines, whether or not imported in wooden       |                    |     | Steam rollers for rolling road and in dis-                |                    |
|     | boxes or cases.  |                    |     | impregnated with caustic soda, whether filed or not       |                    |
|     | 30 Musical instruments .....                               | 10% ad val.        |     | with felt, specially manufactured for making card         |                    |
|     | 31 Yarn or leather .....                                   | 10 00              |     | fillets. Imports of these tissues can only take place     |                    |
|     | 32 Alcoholic liquids (c) :                                 |                    |     | through the Customs-houses designated for the             |                    |
|     | (a) The duties on distilled beverages apply to the         |                    |     | purpose by the Minister of Finance, and subject to        |                    |
|     | net quantities, without prejudice to the rates, if any,    |                    |     | importers proving to the satisfaction of the Customs      |                    |
|     | chargeable in respect of the alcoholic strength.           |                    |     | that the tissues are really intended for the above-       |                    |

† The importation, manufacture, transport, purchase for resale, sale by wholesale or retail, or exposure for sale, of the following products is prohibited :—

1. Distilled alcohol, and all liquids containing it, subject to a tolerance of 2 per cent. of distilled alcohol of 50 degrees strength in the case of wines ;
  2. Liquors, aromatic wines and other wines, of an alcoholic strength exceeding 15 degrees ;
  3. Liquids made from dried fruits, of an alcoholic strength exceeding 15 degrees ;
  4. Beers, ciders, and other similar liquids, of an alcoholic strength exceeding 8 degrees,
- except when destined :—
1. For medicinal, veterinary or pharmaceutical purposes, or for the drug trade ;
  2. For scientific purposes ;
  3. For industrial purposes ;
  4. For exportation ;
  5. For transit.

The importation, sale, manufacture or transport of absinthe is prohibited (Law of Sept. 25th, 1906).

#### TREATMENT OF MACHINES AND IMPLEMENTS IMPORTED IN SEVERAL CONSIGNMENTS.

Machines and implements imported in an unitted condition shall be dutiable according to the material predominating in weight in the fitted machine or implement, subject to compliance with the following rules :

The component parts of the machines and implements may enter at one time or successively in different lots. All the various partial consignments must be presented to the same Customs-house within a period, not exceeding two months, to be fixed by the importer at the time of entry of the first lot.

At the time of introducing an unitted machine or implement, or any component parts thereof, the importer shall produce, together with the declaration, the plans and drawings of the complete machine or implement, as also a list of the main parts, according to the kind and weight of each, with number thereon, and state approximately the aggregate weight of the minor accessory parts.

| No. | Goods.   | Duties.<br>Frs. O. | No. | Goods.  | Duties.<br>Frs. O. |
|-----|--|--------------------|-----|---------|--------------------|
|     | <p>If, after shipment of some component parts, the others are not presented to the Customs within the specified time, the parts which have already been imported will be liable to the rates of duty levied on component parts of machines and implements. The absence of a few minor accessory parts will not, however, prevent the duties being levied at the rates established for the complete machine or implement.</p> <p>Pending final shipment of all the parts of the equipment, the Customs shall be entitled to require a security for the highest rates of duty which might be payable, and to affix an identification mark to the parts imported by lot; they may also satisfy themselves at the expense of the person paying duty, after the machine or implement has been fitted together, that the various component parts making up the partial shipments actually belong to the machine or implement in question. Spare or duplicate parts shall always pay duty separately.</p>   |                    |     |         |                    |
|     | Machines belting:  |                    |     |         |                    |
|     | Of leather, rubber or like materials   | 100 kil.           | 30  | 00      |                    |
|     | Of any other material  | "                  | 20  | 00      |                    |
|     | Other: Of aluminium  | "                  | 40  | 00      |                    |
|     | Of cast iron   | "                  | 2   | 00      |                    |
|     | Of iron or steel   | "                  | 4   | 00      |                    |
|     | Of wood  | "                  | 107 | ad val. |                    |
|     | Of copper or any other material (7)  | 100 kil.           | 12  | 00      |                    |
|     | <p>(f) The heading Machines and implements of copper or any other material includes more particularly gold-beaters' skin, as well as eucouthone combined with other materials in the printing of stuffs; cables of electrolytic copper wire covered with a cotton sheath, exclusively required for dynamo and transformer coils, graphite plugs for stopping the top hole of furnaces in steel works and foundries; carbon plates for electric batteries provided with a copper connection, are also included in this number.</p> <p>The machines, or parts of machines, and tools of copper, eucouthone &amp;c. can be declared as <i>manufactured copper, manufactured eucouthone</i> &amp;c. in case the importer considers this declaration more profitable than the heading <i>Machines, implements and tools</i>.</p>  |                    |     |         |                    |
| 54  | Morocco leather wares (a)  | 15% ad val.        |     |         |                    |
|     | <p>(a) This number includes articles manufactured by leather wares makers (<i>maroquiniers</i>) and the principal component part of which is skin moroccoed or not, such as portfolios for almanacs, blotters, cases for physicians (not including the surgical instruments which they may contain), cases or travelling necessities, hand-bags; small and medium sized valises; purses, albums, pocket books, office portfolios &amp;c. most of which were formerly classed in Hides and skins, manufactured.</p>   |                    |     |         |                    |
| 55  | Animal substances, raw, not specially classed (a)  | Free.              |     |         |                    |
|     | <p>(a) Under this heading the following products can be more especially classed: raw whalebone; fresh, salted or dried intestines; dried calf skin; unmanufactured human hair; crude wax; shells; coral in the rough or cut, ivory; corvies; horns and horn tips of every description; elephants' or narwhals' tusks; tortoise shells in the rough; greases; fish oils; crude mother of pearl; ginsstock and bones of all kinds; quills in the rough; hair and bristles in feathers; hair of oxen, cows, goats, horses, rabbits, "ragondins," musk rats, badgers, and beavers; hogs' bristles and hair of every other description, including raw horse hair; tails of horned animals; parings of hides and skins; parchment parings; hoofs and hoof wastes of cattle and horses; cattle hoofs in liquid, dried or boiled; raw bladders; old shoes. This number also includes bird skins dyed, bleached or dyed, not otherwise dressed or made up, and birds' feathers simply freed from the grease, discoloured, bleached or dyed.</p>   |                    |     |         |                    |
| 56  | Mineral substances, crude, not specially classed (b)   | Free.              |     |         |                    |
|     | <p>(b) This number more especially includes the following products: Antimony; brown and red arsenic, ground or not; calamine; tin and lead ashes; goldsmiths' ashes; lime; cement; cobalt; chalk, ground or not; red ochre, ground or not; carbor rock crystal; emery, even ground or in boxes or like small receptacles; jet; manganese; ores of all kinds except gold and silver (including iron ore and iron and steel filings); unmanufactured minerals; ochre, ground or not; sulphur, ground or not; gravel and refuse; sulphur; bluish roll; china clay; potter's clay &amp;c.; terrine (mixture of pulverized aluminium with oxides); trass or tufa stone, ground or not; quicksilver or mercury.</p>  |                    |     |         |                    |
| 57  | Textile materials, raw (c)   | Free.              |     |         |                    |
|     | <p>(c) This class includes the following: cotton, wool, flax, hemp, silk and vegetable textile materials not specified.</p>  |                    |     |         |                    |
| 58  | Small wares ( <i>maroquiniers</i> ) and hardware (d)   | 15% ad val.        |     |         |                    |
|     | <p>(d) This category more especially includes needles; pins; buttons; iron wares; playing cards; blacking without alcohol; sealing wax; cutlery; pencils; framed engravings and photographs; toys; paper-linen covered with tissue; umbrellas and parasols; pens; hard paste called "Giletoline" imported in small earthen boxes and used for smoothing the edges of collars and cuffs; cigar lighters of copper, in the shape of little lamps, composed of a tank on a stand, and fitted with a tube containing the wick; crank apparatus used in peeling or cutting fruit and vegetables; steel grills imported in small boxes or other like packing, used in cleaning bottles; brinks for staves, steels of which</p>   |                    |     |         |                    |
|     | <p>have been substituted by interwoven wires forming the spring; small apparatus called "Jupiter" for sharpening pencils; cigarette paper in packets, printed upon, some of which are also covered at the ends with a cork tip also cigarette paper merely cut out or contained in small booklets, and tubes of paper for cigarettes, with or without cardboard tips, whether printed on or not; bicycle chain lubricator, consisting of a mixture of grease and plumbeous contained in a small tin; films for cinematograph projections, not exposed; pole sticks or clubs; the "rapid" folding binoculars without visual tubes, furnished with a compass and a small mirror; small boards coated with an emery paper and used for sharpening knives and other cutting instruments; powder, coloured, for ornamenting certain parts of pictures, chromos &amp;c.; collar supports of celluloid for stiffening bodice collars; artificial flowers, leaves &amp;c. of paper; artificial fruit of cotton wool coated with gum or gelatine; ornamental plants composed of natural leaves, sterilized and dyed, mounted on wire and wooden stalk; natural leaves of ferns, palms &amp;c. sterilized or dyed; manufactures of amber, whalebone, cardboard, paper, human hair, horn, bone, tortoiseshell, ivory, cork, mother of pearl &amp;c.; small combs and fancy boxes for bonbons of chocolate.</p> <p>Hardware comprises all household utensils and objects which are not included in furniture, with the exception of articles of gold and silver, and those coming under Earthenware and Glassware.</p> |                    |     |         |                    |
| 59  | Matches  |                    |     |         |                    |
|     | Wax vestas   | 100 kil.           | 20  | 00      |                    |
|     | Other matches  | "                  | 2   | 00      |                    |
|     | <p>The dutiable weight of matches shall include the weight of the boxes, bags (<i>sachets</i>) envelopes, &amp;c. in which they are contained.</p>   |                    |     |         |                    |
|     | Cork stoppers  | 100 kil.           | 40  | 00      |                    |
|     | Other articles   | "                  | 15  | ad val. |                    |
|     | <p>Note.—Cork stoppers with wooden, rubber or metal attachments are not included.</p>  |                    |     |         |                    |
| 60  | Metals: Aluminium  | Free.              |     |         |                    |
|     | Raw  | "                  |     |         |                    |
|     | Hammered, drawn or rolled; dull and plain ( <i>matés et unies</i> ); shiny, and plain ( <i>brillants et unies</i> )  | "                  | 20  | 00      |                    |
|     | In pieces simply cast  | "                  | 5   | 00      |                    |
|     | In sheets cut to round shapes or according to specification  | "                  | 10  | 00      |                    |
|     | Manufactured; goffered ( <i>gauffrés</i> ); coloured on one side and plain; coloured on one side and goffered; printed sheets (e)  | "                  | 10  | ad val. |                    |
|     | <p>(e) Not including manufactures of aluminium classed in <i>small wares and hardware, furniture, carriages</i>, nor those which by reason of their destination may be taxed more favourably (<i>scientific instruments, machines, implements and tools, watches &amp;c.</i>).</p>   |                    |     |         |                    |
|     | Copper and nickel:   |                    |     |         |                    |
|     | Rough (f)  | "                  |     |         |                    |
|     | (f) Includes articles such as lumps, blocks or ingots, and old copper such as scrap, parings, fillogs &c.  | "                  |     |         |                    |
|     | Hammered, drawn or rolled  | 100 kil.           | 10  | 00      |                    |
|     | Manufactured (g)   | "                  | 10  | ad val. |                    |
|     | <p>(g) Metal articles classed under the category of <i>small wares and hardware, or of furniture</i> are not included, nor those which, by reason of their destination, can be classed under a more favourable number (<i>scientific instruments, machines, implements and tools, watches &amp;c.</i>).</p>  |                    |     |         |                    |
|     | Foreign money  | "                  |     |         | Prohibited.        |
|     | Iron and steel:  |                    |     |         |                    |
|     | Old iron (scrap iron or steel)   | "                  |     |         | Free.              |
|     | Cast iron, crude   | 100 kil.           | 0   | 20      |                    |
|     | " iron, worked (h)   | "                  | 2   | 00      |                    |
|     | (h) Metal articles classed under the category of <i>small wares and hardware or of furniture</i> are not included, nor those which, by reason of their destination, can be classed under a more favourable number ( <i>scientific instruments, machines, implements and tools, watches &amp;c.</i> ).  | "                  |     |         |                    |
|     | Iron, puddled  | 100 kil.           | 0   | 30      |                    |
|     | Steel, rough cast  | "                  | 0   | 30      |                    |
|     | Steel, cast:   |                    |     |         |                    |
|     | Slabs and blooms (i)   | "                  | 0   | 40      |                    |
|     | (i) Blooms of less than 49 centimetres of contour shall be considered as billets. Blooms and billets measuring over 40 centimetres in length are included in this number.  | "                  |     |         |                    |
|     | Billets and larges (d)   | 100 kil.           | 0   | 60      |                    |
|     | (d) Larges exceeding 25 centimetres in width and 2 metres 25 centimetres in length shall be classed under hammered or rolled iron and steel, in bars or sheets.  | "                  |     |         |                    |
|     | Hammered or rolled iron and steel, in bars or sheets (c)   | 100 kil.           | 1   | 00      |                    |
|     | <p>(c) This heading includes hot hammered or hot rolled iron in bars and steel in bars, of every description, whatever be the form and mode of manufacture, provided that same have not been otherwise wrought than the hot hammering or rolling, by any kind of process, including the shafts, rough shafts by the steam hammer, and bars corrugated by hot rolling but not polished; sheets, slabs or plates, whether perforated or not with holes for the bolts, nuts or rivets; hoop iron and steel; beam bolts measuring over 150 metres in length; beams merely rolled, whether or not provided with holes, but not bent; wheel tyres rough forged, i.e., simply hot hammered or rolled, including those obtained by</p>   |                    |     |         |                    |

| No. | Goods.  | Duties,<br>Frs. C. | No. | Goods.   | Duties,<br>Frs. C.         |
|-----|---|--------------------|-----|--|----------------------------|
|     | circular rolling; wheel hubs, rough forged, or simply trimmed on the crank-neck; rough forged axles, whether or not provided with notches for the wheels, and railway sleepers. The fact that the above-mentioned goods are coated with tar or minium will not alter their classification.  |                    |     | Tin and lead:  |                            |
|     | (a) Conical or cylindrical steel bars, diameter and length of which duly prove that they are intended for the manufacture of gun barrels, are admitted duty-free when imported under the denomination <i>Arms</i> . In order to receive the benefit of this treatment, the bars referred to must be over 40 centimetres but not over 1 metre 10 centimetres in length, and from 18 to 35 millimetres in diameter; they may only be imported duty free by manufacturers of arms and by merchants well known as being engaged in the trade of bars for the requirements of the arm industry (Customs Circular of April 5, 1907).  |                    |     | Unwrought  | Free.                      |
|     | (f) Under this denomination are solely classed hollow steel or paragon air, cut not to size for making umbrellas and parasol frames, and other steel wire cut to size for the same purpose, as also steel wire of less than 3/10 of a millimetre in diameter for the manufacture of card clothing.  | Free.              |     | Hammered, drawn or rolled (c).....100 kil.   | 1 30                       |
|     | (g) This class solely includes bright or galvanized steel wire, of less than 5 millimetres in diameter, and of a resistance of at least 120 kilos per square millimetre.  |                    |     | (c) Including more especially tin and lead sheets and pipes, spun tin or lead, tin foil, and strips for window.  |                            |
|     | The admission of products under this category is, moreover, subject to the conditions laid down by the Minister of Finance.   |                    |     | Zinc, unwrought (d).....   | Free.                      |
|     | Wire or rods of iron or steel (b):  |                    |     | (d) Including drawn or rolled zinc.  |                            |
|     | Of 5 millimetres or more in diameter or thickness (e).....100 kil.  | 1 00               |     | Tin, lead and zinc, manufactured (e).....  | 10 % ad val.               |
|     | Of less than 5 millimetres in diameter or thickness (e).....101 kil.  | 2 00               |     | (e) Metal articles coming under the category of small wares and hardware, or of furniture, are not included, nor those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).   |                            |
|     | Of any diameter or thickness, coppered, nickelled, tinned, lead coated or zinc-plated (galvanized).....100 kil.   | 3 00               |     | Gold, silver and platinum:   |                            |
|     | (d) Of whatever section. The fact that the wire or rods are cut to suit in length for any particular purpose or coated with tar or minium will not alter their classification.  |                    |     | Unworked (f).....  | Free.                      |
|     | (e) Not including wire or rods coppered, nickelled, tinned, lead-coated or zinc-plated (galvanized). Tubes and pipes of iron or steel (d):  |                    |     | (f) Including gold and silver powder, bars, ingots or pigs, hammered sheets, gold and silver, drawn or rolled, and broken-up articles, including also brackets or ornaments of stamped silver, imported in a rough condition, i.e. without being burnished or polished.  |                            |
|     | With lap welded edges (e).....100 kil.  | 2 00               |     | Coined.....  | Free.                      |
|     | Drawn, of an external diameter of more than 25 millimetres.....100 kil.   | 2 00               |     | Jewellery (g).....   | Free.                      |
|     | Drawn, of an external diameter of 25 millimetres or less.....100 kil.   | 4 00               |     | (g) Including small chains of whatever length employed in the manufacture of jewellery and goldsmiths' wares, and bags of gold or silver netting, whether or not polished for the manufacture of purses and money bags, of a width not exceeding 7 centimetres; those above that width are dutiable as goldsmiths' wares (h).....  | 5 % ad val.<br>5 % ad val. |
|     | (c) Including joints, also tubes of elliptic section measuring 28 millimetres according to the major axis and 16 millimetres according to the minor axis. The fact that the tubes, pipes and joints are corrugated and coated with tar or minium, but not otherwise wrought, will not alter their classification.   |                    |     | (h) Including all articles of gold, silver or platinum, with the exception of jewellery and articles which, by reason of their destination, can be classed under a more favourable number (Scientific instruments, &c.).   |                            |
|     | (e) Including also flanged conical tubes, of the Galloway and other systems, and conical tubes for masts or posts.  |                    | 40  | Furniture (i).....   | 10 % ad val.               |
|     | Iron and steel wrought:   |                    |     | (i) Including all kinds of furniture of wood or metal (with the exception of those coming under the head of <i>Art objects and articles for collections not specially classed</i> ). Clocks are also dutiable as furniture.  |                            |
|     | Manufactures not specially mentioned (f).....100 kil.   | 2 00               |     | 41 Honey.....  | 18 00                      |
|     | (f) This denomination includes steel rough shaped or wrought for the manufacture of files; of simply bent in arch shape for garden borders; perforated strips for hoopings cases; polished bars of 10 centimetres or less in diameter whatever be their shape and mode of manufacture; columns in the form of pipes, except those for indoor or garden ornamentation; sheets, slabs, or plates, stamped or punched in round sections, or according to specification; curved boiler bottoms, provided or not with apertures for clapping the furnace or water pipes; bent and straight up by hammering or otherwise, but neither finished nor perforated; bent beams, whether or not perforated with holes, and superposed sheets of double metal, viz., iron or steel and aluminium, obtained direct by rolling. The fact that the above goods are coated with tar or minium will not alter their classification. |                    |     | 42 Watches and fittings for watches:   |                            |
|     | Other manufactures (g).....100 kil.   | 4 00               |     | Watches and watch cases:   |                            |
|     | (g) Including manufactures of iron or steel not specially mentioned, <i>Inter alia</i> , nails and bars or shafts of all kinds, polished, of a diameter exceeding 10 centimetres, and chains imported in pieces of unspecified length, for the manufacture of cycles, except articles coming under the heading of small wares and hardware, or the heading furniture and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).   |                    |     | Of gold.....each   | 1 50                       |
|     | Tin-plate (tinned iron), unwrought.....   | 10 % ad val.       |     | Of other metal.....  | 0 50                       |
|     | Do.....   |                    |     | Note.—Watch case rims ( <i>corpuces</i> ) are liable to the same duties as complete watch cases.   |                            |
|     | (g) Except manufactures of metal which come under the heading small wares or the heading furniture, and except those which by reason of their destination can be classed under a more favourable number (scientific instruments, machines, implements and tools, watches &c.).  |                    |     | Fittings for watches (j).....  | Free.                      |
|     | Iron coppered, nickelled, lead coated or zinc-plated (galvanized), unwrought (h).....100 kil.   | 3 00               |     | (j) Including works, detached parts of works, keys, &c.  |                            |
|     | (h) Including sheets, slabs or plates varnished, lacquered or copper-plated, as well as tubes and pipe coated with copper during the rolling, the iron or steel pre-eminent in weight.  |                    | 43  | Ships and boats (k).....   | Free.                      |
|     |   |                    |     | (k) This number also includes:   |                            |
|     |   |                    |     | (a) Rigging and tackle purchased abroad by Belgian vessels, in actual use on board, appropriated for the purposes of the ship, and being in accordance with the navigation thereof, provided it appears from the ship's papers that said articles were bought to supersede others of like nature, shown in the vessel's inventory and lost at sea from some uncontrollable cause; (b) anchors; (c) chains and parts of chains for marine use fulfilling the following requirements:  |                            |
|     |   |                    |     | 1. They must be 16 millimetres or upwards in diameter, and at least 25 metres in length;   |                            |
|     |   |                    |     | 2. One end must be furnished with a connecting link, movable or not, the other end being contrived so as to be attachable to the connecting link;  |                            |
|     |   |                    |     | 3. Out of 5 chain ends, one at least must be provided with a screw or revolving link.  |                            |
|     |   |                    |     | Materials intended for the building, equipment, rigging and furnishing of vessels and boats, not being free from import duty under the Customs tariff, may be admitted to the free zone, subject to the conditions to be determined by the Minister of Finance and Public Works.   |                            |
|     |   |                    |     | By application of this disposition, Art. 1 of Ministerial Decree dated May 28, 1900, authorities free entry of the materials and articles hereinafter specified, provided Customs examination shall show that same can only be used in building, equipping, rigging and furnishing vessels, namely: Rudder posts; stems; screw propellers; screw frames and twin screw supports; helms with their tillars; telegraphs and their apertures; steering gear indicators and their apertures; servo-motors for steering and steering gear, with apertures; servo-motors for altering speed; marine regulators; capstans and winlasses with apertures; shears and winches; hawse-pipes; coloured lights; buoys; buoys of cork; rope, &c., for use as feeders; masts and yards, complete; oars and rowlocks; made-up sails; copper bolts and nails for sheathing vessels and boats. |                            |
|     |   |                    |     | When the Customs doubt the destination of the articles aforesaid, the same shall be dealt with in terms of Articles 2 to 5 of above-named Decree.  |                            |
|     |   |                    | 44  | Art objects and articles for collections not specially classed (w).....  | Free.                      |
|     |   |                    |     | (a) This class principally includes metal statues of all sizes; statues and statuettes of marble, alabaster, stone, plaster and cement; hand-painted unframed pictures and unframed photographic films for cinematograph projections, exposed, are included in this number.  |                            |
|     |   |                    | 45  | Gingerbread.....   | 18 00                      |



| No. | Goods.   | Duties,<br>Frs. C. |
|-----|--|--------------------|
| 36  | Paper: Wall paper ..... 100 kil.   | 8 00               |
|     | Paper for newspapers ..... "   | 2 00               |
|     | In conformity with the conditions as laid down by the Minister of Finance.   |                    |
|     | Other paper (b) ..... 100 kil.   | 4 00               |
|     | (b) Including cardboard and cigarette paper in rolls or reams, unprinted.  |                    |
| 47  | Perfumery: Alcoholic perfumery (c) ..... 15 % ad val.  |                    |
|     | (c) This duty cannot, however, be inferior to that leviable on other alcoholic liquids.  |                    |
|     | Other: Specially mentioned (d) ..... Free.   |                    |
|     | (d) This class includes the following products:<br>Vegetable essences or natural essential oils of bitter almonds, bergamot, camomile (camomille), orange, ylang-ylang, rose and their varieties, geranium, iris, jasmine, lemon-grass (Indian vervain), lilac, orange, and their varieties, origanum, sandalwood, saffras, tuberose; saffrol; scented gresses imported in receptacles of 10 kilograms at least.<br>Not specially mentioned ..... 15 % ad val. |                    |
|     | Hides and skins:   |                    |
|     | Raw, and parchment (a) ..... Free.   |                    |
|     | (a) Including large hides and small skins, green, salted or dried, raw or unprepared furs, as well as shaved or unseasoned hides ("pauze en tripe ou en tripe").   |                    |
|     | Goat and sheep skins, tanned with the hair, and kid skins tawed with the hair ..... Free.  |                    |
|     | Skins, dyed, varnished, lacquered, or morocco leather and prepared furs ..... 100 kil.   | 30 00              |
|     | Hides and skins, otherwise prepared (b) ..... 15 00  |                    |
|     | (b) Including more especially tanned and curried hides and skins; sheep skins called straw skins (pauze paille) are likewise included in this sub-division.  |                    |
|     | Hides and skins, manufactured (c) ..... 10 % ad val.   |                    |
|     | (c) Comprising articles of leather and skins not coming under the head of Morocco leather wears, such as shoemakers' wares and gloves, or which cannot be classed, owing to their destination, under a more favourable head of the tariff (Machines, implements and tools &c.).  |                    |
| 48  | Stones: Slates for roofs ..... 1,000 slates  | 4 00               |
|     | (d) Comprising more especially polished or carved stones, flint stones, rough stones (cut or sawn), n.s.m.; small slates, dealen, coloured and varnished, for lining fire-places &c.; millstones in which the stone or emery predominates in weight comparatively to each of the other component materials taken separately; whetstones and lithographic stones (rough or polished) are likewise included in this sub-division.                                | Free.              |
| 50  | Fish: Fish of all kinds (e) ..... Free.  |                    |
|     | (e) Including preserved fish imported otherwise than in cans, pots, crusts, or other similar receptacles and prepared with the aid of substances exempt from Customs and Excise duties.  |                    |
|     | Fish preserved:  |                    |
|     | In cans, pots, crusts, or other similar receptacles (f) ..... 100 kil.   | 15 00              |
|     | (f) Including the weight of receptacles containing the goods. The importer, however, may claim for such receptacles a reduction of 15 % as legal tare allowance.   |                    |
|     | Imported otherwise and prepared with the aid of substances subject to Customs or Excise duties 100 kil.  | 12 00              |
| 51  | Earthenware:   |                    |
|     | Terra cotta:   |                    |
|     | Bricks, drainage pipes and other similar articles ..... Free.  |                    |
|     | Roofing tiles: Varnished or enamelled, and grooved tiles, including their accessories ..... 100 kil.   | 0 50               |
|     | Other ..... Free.  |                    |
|     | Gas retorts and crucibles of all kinds ..... "   |                    |
|     | Clay tobacco pipes ..... "   |                    |
|     | Paving and building tiles of all kinds:  |                    |
|     | Tiles and ceramic slabs, of fine clay or stoneware; tiles of compressed cement:  |                    |
|     | Of one colour ..... 100 kil.   | 1 00               |
|     | Of several colours ..... " 1 60  |                    |
|     | Other ..... Free.  |                    |
|     | Common earthenware not specially mentioned (g) 100 kil.  | 1 25               |
|     | Or at the option of importer ..... 10 % ad val.  |                    |
|     | (g) Including fire clay bricks covered with asbestos to be used as inside lining of gas stoves, and fire clay articles called "artificial logs" and "logs de mort," whether or not combined with asbestos used to simulate the fuel in gas stoves and enamelled earthenware shavers for the manufacture of furniture castors, common stoneware bricks neither enamelled nor tinted.  |                    |
|     | Faience and porcelain not specially mentioned (h) ..... 10 % ad val.   |                    |
|     | (h) Faience or metal perambulator handles are included in this sub-division.   |                    |
| 52  | Paving and building tiles of all kinds, of faience & porcelain:  |                    |
|     | White (a):   |                    |
|     | Not raised ..... 100 kil.  | 4 00               |
|     | Raised ..... " 5 00  |                    |
|     | Other:   |                    |
|     | Of one colour, raised or not (i) ..... " 5 00  |                    |
|     | Of several colours, raised or not ..... " 7 00   |                    |
|     | (i) Including tiles, cream, ivory or yellow colours.   |                    |
|     | (j) Including tiles figured in one colour.   |                    |
|     | Enamelware ..... 100 kil.  | 15 00              |

According to the Treaty with Austria-Hungary, the tissues called "sericettes" of coarse animal hair for oil presses are admitted to this class, provided the importers prove to the satisfaction of the Customs that such tissues are really required for the aforesaid purpose.

| No. | Goods.   | Duties.<br>Frs. C. | No.  | Goods. | Duties.<br>Frs. C. |
|-----|--|--------------------|--|--------|--------------------|
|     | for the manufacture of mechanical stoppers; metal fittings intended to be attached to saddles for holding the stirrup leathers; balls of celluloid for the manufacture of combs, pins &c.; tips for billiard cues; lead heads with wigs; porcelain buttons used in making footwear; fasteners, knobs and rivets of common metal for the manufacture of stay buttons; book covers of gilded silvered, gilt &c. paper; phonograph springs of steel and phonograph movements; camels' hair tissues simply cut out, named "industrial filter cloths"; cork sheets for use in lining tissues, leather, paper &c.  |                    | (b) Including oil-printed pictures.<br>Typographical impressions (c) ..... 100 kil.  | 15 00  |                    |
|     | Articles classed under the heading <i>Small wares and Hardware</i> and necessary for the completion of other products may, in the interests of industry, be included in the denomination <i>Various products for industries</i> , under the decision of the Minister of Finance and Public Works. This measure has been applied to the goods hereinafter described, namely:  |                    | (c) Including all matter printed with the aid of stereotypes, excluding, however, labels or other printed matter produced by the Congress system, by photo-engraving or by any other similar process, which shall be comprised in lithographs &c. Are also classed under typographical impressions, however printed, pictures in sheets of the <i>Espinal kind</i> ( <i>genre lin</i> , <i>de d'après</i> ), also, more or less, including pinking paper in rolls, bags or cones, printed on, in one or two colours.   |        |                    |
|     | Accessories of cardboard and compressed wood pulp for shoemakers, such as counters, shanks, tips &c.; accessories of leather destined for trimming basket-maker's wares; small accessories of common metal for making braces garters, hip suspenders, and sock fasteners, exclusive of eyelets and looped or swivel buckles; accessories for cravat pins composed of a glass lamella, to which adheres a thin leaf of mother-of-pearl covered with designs and inscriptions; rings with bone joints, serving to mount stockings; twisted bands of paper intended to be used in lieu of cords, twines, double threads &c. in hosiery, trimming, bookbinding and like trades; slides and clasp buckles for the manufacture of boots and shoes; wooden capsules for corks; wood, bone or porcelain joints and rings of bone or porcelain, used for mounting feeding bottles; capsules of tin, lead, or of an alloy of tin and lead, for bottles, jars or other receptacles; cards of gelatine for the manufacture of pictures; clasps with or without frames of metal, metal and bone &c. for book covers; the clips; common metal tips for stay buttons, laces or dress springs; wooden pens for shoe makers; wooden moulds for buttons and trimmings; men in sheets or slabs cut out for ornamental stones, lamp shades, pieces, punches (to "bates"), and spangles of metal intended for the manufacture of millinery ornaments; small ornaments of glittering metal intended for combs; black lead for the manufacture of pencils; fan fittings; small ornaments of metal destined to be imbed in plates of horn, celluloid &c. in the manufacture of purses, book covers, or other like articles; small wooden tubes used for mounting musical balloons; wooden skipping rope handles; wheels of cork for glass polishing; cardboard uppers for shoes. |                    | On cardboard ..... per 100 kil.  | 18 00  |                    |
|     | The Minister of Finance and Public Works is authorised to class under category <i>Various products for industries</i> , such articles as, being liable to be added to another tariff heading, are intended to be adapted to machines, implements or tools, or used as accessories for said apparatus. This measure has been applied to the goods hereinafter described, namely:  |                    | On paper (d) ..... "   | 35 00  |                    |
|     | Bands of woollen tissue for filter presses; felt rolls for affixing to brick mauling machines; magnets for use in the manufacture of electric accumulators; mantles of wool, cotton or leather for covering spinning or combing loom rollers; leather segments for combing machines; cotton tissues impregnated with creosote or a heavy oil proceeding from the distillation of petroleum, for working the factories; felt or woollen tissues for use in talcine and porcelain works; felt or woollen tissues called <i>roller cloth</i> for covering machine rollers; felted tissues and mantles of felted tissues for paper mills; round metal spool-grooves for affixing to wooden reels; coils of cotton or flax for pinking mill spindles for Jacquart looms or other industrial purposes; metal articles entering into the manufacture of diaphragms and diaphragm holders of talking machines.   |                    | Of more than two colours :<br>On cardboard ..... "   | 30 00  |                    |
|     |  |                    | On paper (d) ..... "   | 60 00  |                    |
|     |  |                    | (d) Impressions on paper weighing more than 200 grammes per square metre are considered as impressions on cardboard, table centres of paper with impressions or marks of more than two colours, whether or not derived from sewn sheets of paper, and ornamented or not with a tissue of ribbon are included in this sub-division.<br>Albums and picture or drawing books :<br>Typographic, coloured or not with the brush or on the plate (e) ..... per 100 kil.  | 25 00  |                    |
|     |  |                    | (e) Pictures in albums or in sheets, of the <i>Espinal kind</i> , however printed, are classed in this sub-division.<br>All other (f) ..... per 100 kil.   | 60 00  |                    |
|     |  |                    | (f) Including chromotype, sample and phototypographical albums and books.  |        |                    |
| 56  | Crops and fodder (g) ..... Free.   |                    | (g) Including more especially grains and seeds in sheaves or ears, hay and straw.  |        |                    |
| 57  | Resins and bitumens (h) ..... Free.  |                    | (h) Comprising more especially, colophony, tar, turpentine oil, Venetian and other turpentine, pitch and cerasin.  |        |                    |
| 58  | Saccharin (i) ..... Prohibited.  |                    | (i) The importation, manufacture, transportation, detention and sale of saccharin and of products assimilated thereto as well as products containing saccharin or like substances are prohibited.<br>By products assimilated to saccharin shall be understood those of a chemical synthesis having a sweet taste but possessing no alimentary property.<br>Exception to the prohibition contained in the first paragraph hereof may be made in the case of saccharin and products assimilated thereto when imported by chemists for medicinal purposes. The Minister of Finance and Public Works will determine the requirements and formulae to be complied with by chemists admitted, on their application, to avail themselves of the third paragraph hereof. |        |                    |
| 59  | Perfumed or toilet soaps :<br>Common soaps ..... 100 kil.  | 7 00               | This heading includes only common, unscented soaps in bars or cakes, roughly shaped, which are employed for toilet as well as for other purposes (soaps called "Sunlight" and the like).<br>Soap creams, hand soap for shaving, liquid soaps and soaps in powder, imported in small receptacles (boxes, tubes, cases, flasks, small pots, &c.), the combined weight of the receptacle and contents not exceeding 250 grammes ..... 100 kil.  | 60 00  |                    |
|     |  |                    | Soap creams and liquid soaps, imported in receptacles which, with their contents, weigh more than 250 grammes ..... 100 kil.   | 30 00  |                    |
|     |  |                    | Medicinal soaps, including medicinal soaps in balls, bars or cakes, also in powder ..... 100 kil.  | 40 00  |                    |
|     |  |                    | Soaps in balls, bars or cakes, imported in boxes containing not more than three pieces; wrapped soap; soap in leaves ..... 100 kil.  | 10 00  |                    |
|     |  |                    | Note.—The description "wrapped soaps" applies to toilet soaps which are not included in the preceding categories and are wrapped in metal foil (tinfoil, &c.), embossed, coloured, gilt, silvered or bronzed paper, or paper furnished with ornaments in relief or printed designs.<br>Articles not specially mentioned ..... 100 kil.   | 15 00  |                    |
|     |  |                    | Other soaps ..... "  | 6 00   |                    |
| 60  | Sugar : juices and raw cane or beet sugars ..... 20 00   |                    | (a) This item includes refined sugar candy, refined sugars in loaves, lumps or powder, refined sugars called: vergoise, ca-sa-nade or bastard, sugars known as white powders from the factory; meliss, syrups of all kinds except those preceeding from the refining of sugar and other products which the customs tariff assimilates to refined sugars.   | 20 00  |                    |
|     |  |                    | Refined sugars (a) ..... "   | 20 00  |                    |
|     |  |                    | (a) This item includes refined sugar candy, refined sugars in loaves, lumps or powder, refined sugars called: vergoise, ca-sa-nade or bastard, sugars known as white powders from the factory; meliss, syrups of all kinds except those preceeding from the refining of sugar and other products which the customs tariff assimilates to refined sugars.   |        |                    |

\* These products shall be dutiable without deduction of tare for receptacles or packings such as boxes, cartons, cases, tubes, bottles, flasks, pots, saucets, papers, tinfoil, &c., which enclose, envelop or protect the contents. Nevertheless, the weight of rough, uncoloured wooden cases which form the receptacles of certain soaps is not to be included in the dutiable weight.

\* Over and above the duty of 20 frs. per 100 kil., a surtax of 5 frs. 50 per 100 kil. is levied on raw beet and cane sugars and on refined sugar.

| No. | Goods.  | Duties.<br>Pcs. C. | No. | Goods.  | Duties.<br>Pcs. C. |
|-----|---|--------------------|-----|---|--------------------|
|     | Sugars the origin of countries which grant bounties either on production or export, shall, in addition to the usual duty and surtax, be charged with a special duty in accordance with the provisions of Art. 4 of the International Convention of March 5, 1902, sanctioned by the law of the 23rd May following:  |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....                | 75 00              |
|     | Syrups and molasses proceeding from the manufacture or refining of sugar .....  |                    |     | 2nd class.  |                    |
|     | Of a total saccharin richness not exceeding 50% .....   | 10 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less ..... | 46 00              |
|     | Of a total saccharin richness exceeding 50% .....   | 15 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....         | 57 50              |
| 61  | Tobacco: Tobacco, not manufactured (b):   |                    |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....         | 69 00              |
|     | Stripped .....  | 120 00             |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....      | 80 50              |
|     | Other (c) .....   | 60 00              |     | 3rd class.  |                    |
|     | (b) Foreign unmanufactured tobacco shall be subject to an excise duty of 80 frs. per 100 kilos.   |                    |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....  | 57 50              |
|     | (c) Including tobacco stalks and substitutes for tobacco.   |                    |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....          | 69 00              |
|     | Manufactured tobacco:   |                    |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....          | 92 00              |
|     | Cigars and cigarettes .....   | 100 kil. 1,200 00  |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....       | 115 00             |
|     | Other (including extract of tobacco [praises]) .....  | 250 00             |     | 4th class.  |                    |
| 62  | Dyes and colours (d) .....  | Free               |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....   | 80 50              |
|     | (d) The following products are more especially classed in this number: Valonia nuts, azure or smalt; yellow berries; indigo blue and other unenumerated blues; dye woods; catechu and terra japonica; English ashes; cochineal; colorator; coppers; turmeric, ground or not; madder; woad; indigo; lac in balls and leaves; liquid wine and beer tins; litharge; cassia and Spanish black; gallies; orchil; pastels (other than drawing pencils); anacardion, annatto, safflower or carthamus; saffron; sumac; Cologne earth; litmus; vermillion; Bremen green; Friesland green; Brunswick green and other unenumerated blues; blue and white vitrol; zinc-white. Artificial dyes obtained by any chemical process, <i>inter alia</i> artificial indigo, are included in this number. |                    |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....           | 103 50             |
| 63  | Tea .....   | Free.              |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more .....        | 115 00             |
| 64  | Tissues (a):  |                    |     | Tissues, plain, twilled, and ticks, dyed or printed:  |                    |
|     | (a) All mixed tissues shall, according to kind, be classed as tissues of the material predominating in weight. Tissues shall only be considered as mixed when they contain more than 5% of textiles other than the predominating material.  |                    |     | 1st class.  |                    |
|     | Tissues of cotton:  |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....           | 55 00              |
|     | Tissues, plain, twilled, and ticks, unbleached:   |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a sq. of 5 millimetres side 28 to 35 threads .....                      | 60 00              |
|     | 1st class.  |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....                   | 76 00              |
|     | Weighting 15 kil. and more per 100 sq. m. (27 lbs. or more per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less .....   | 35 00              |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....                | 85 00              |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....   | 40 60              |     | 2nd class.  |                    |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....   | 55 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less ..... | 60 00              |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....  | 65 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....         | 70 00              |
|     | 2nd class.  |                    |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....         | 80 00              |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. (204 to 271 lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less .....   | 40 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....      | 90 00              |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....   | 50 00              |     | 3rd class.  |                    |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....   | 60 00              |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....  | 70 00              |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....  | 70 00              |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....          | 80 00              |
|     | 3rd class.  |                    |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....          | 100 00             |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. (13 lbs. to 20½ lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less .....  | 50 00              |     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....       | 120 00             |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....  | 60 00              |     | 4th class.  |                    |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....  | 80 00              |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....   | 90 00              |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....   | 100 00             |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....           | 110 00             |
|     | 4th class.  |                    |     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more .....        | 120 00             |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. (13 lbs. to 13 lbs. per 100 sq. yds.), containing in a square of 5 millimetres each side 27 threads and less .....  | 70 00              |     | Tissues, plain, twilled, and ticks, manufactured wholly or in part of dyed yarn:  |                    |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....   | 80 00              |     | 1st class.  |                    |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....   | 90 00              |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less .....           | 60 00              |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....  | 100 00             |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....                   | 65 00              |
|     | Tissues, plain, twilled, and ticks, bleached:   |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....                   | 80 00              |
|     | 1st class.  |                    |     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more .....                | 90 00              |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 27 threads and less .....  | 40 00              |     | 2nd class.  |                    |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads .....   | 50 00              |     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less ..... | 65 00              |
|     | Weighting 15 kil. and more per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads .....   | 60 00              |     |   |                    |



| No. | Goods.  | Duties.<br>Frs. C. | No. | Goods.   | Duties.<br>Frs. C. |
|-----|---|--------------------|-----|--|--------------------|
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....  | 100 kil.           |     | With admixture of flax, hemp, jute, or other vegetable textile materials:  |                    |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....  | 100 kil.           |     | Plain, twilled, and ticked, unbleached:  |                    |
|     | Weighting from 11 to 15 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....   | 100 kil.           |     | First class: Weighting 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:   |                    |
|     | 3rd class.  |                    |     | Less than 30 threads.....  | 100 kil. 30 00     |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....   | 100 kil.           |     | 20 to 29 threads.....  | 45 00              |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....   | 100 kil.           |     | 30 threads or more.....  | 65 00              |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 to 43 threads.....   | 100 kil.           |     | Second class: Weighting from 10 to 15 kilos. exclusive, per 100 sq. metres, and having in warp and weft in a square of 5 mm. side:   |                    |
|     | Weighting from 7 to 11 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 44 threads and more.....  | 100 kil.           |     | Less than 30 threads.....  | 100 kil. 65 00     |
|     | 4th class.  |                    |     | 30 threads or more.....  | 95 00              |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres each side 27 threads and less.....  | 100 kil.           |     | Third class: Weighting from 5 to 10 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 mm. side:  |                    |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 28 to 35 threads.....  | 100 kil.           |     | Less than 30 threads.....  | 100 kil. 75 00     |
|     | Weighting from 3 to 7 kil. exclus. per 100 sq. m. containing in a square of 5 millimetres side 36 threads and more.....   | 100 kil.           |     | 30 threads or more.....  | 120 00             |
|     | Cotton velvets made as silk velvets:  |                    |     | Fourth class: Weighting less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:   |                    |
|     | Unbleached.....   | 75 00              |     | Less than 30 threads.....  | 100 kil. 120 00    |
|     | Dyed or printed.....  | 95 00              |     | 30 threads or more.....  | 120 00             |
|     | Other kinds ( <i>cords, molétons</i> &c.):  |                    |     | Plain, twilled and ticked, bleached, creamed, dyed or printed:   |                    |
|     | Unbleached.....   | 50 00              |     | First class: Weighting 15 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 mm. side:   |                    |
|     | Dyed or printed.....  | 70 00              |     | Less than 30 threads.....  | 100 kil. 55 00     |
|     | Tissues of cotton:  |                    |     | 30 threads or more.....  | 75 00              |
|     | Wicks, woven or plaited.....  | 35 00              |     | Second class: Weighting from 10 to 15 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 mm. side:  |                    |
|     | Muslin, figured ( <i>broché</i> ) by:   |                    |     | Less than 30 threads.....  | 100 kil. 75 00     |
|     | 1. Articles in which the patterns, apart from the foundation tissue, are obtained by means of the weaving of a supplementary weft extending over the whole width of the piece ( <i>haute figuré</i> ) are excluded from this class.   |                    |     | 30 threads or more.....  | 110 00             |
|     | 2. Figured ( <i>broché</i> ) tissues in imitation of embroidery <i>au point</i> , and in which the figuring threads occupy, as a rule, as much space on the reverse as on the face of the tissue.   |                    |     | Third class: Weighting from 5 to 10 kilos. exclusive, per 100 square metres, and having in warp and weft in a square of 5 mm. side:  |                    |
|     | 3. Excluding articles containing silk.  |                    |     | Less than 30 threads.....  | 100 kil. 90 00     |
|     | Bobbinets for furniture (4) having in the warp in a width of 25 mm. (5):  |                    |     | 30 threads or more.....  | 130 00             |
|     | Unbleached, not dressed:  |                    |     | Fourth class: Weighting less than 5 kilos. per 100 square metres, and having in warp and weft in a square of 5 mm. side:   |                    |
|     | 8 threads and less.....   | 100 kil. 40 00     |     | Less than 30 threads.....  | 100 kil. 130 00    |
|     | 9 or 10 threads.....  | 60 00              |     | 30 threads or more.....  | 260 00             |
|     | 11 or 12 threads.....   | 80 00              |     | Figured or manufactured with dyed yarns, weighing per 100 square metres:   |                    |
|     | More than 12 threads.....   | 100 00             |     | 15 kilos. or more.....   | 100 kil. 55 00     |
|     | Other: 8 threads and less.....  | 50 00              |     | From 10 to 15 kilos. exclusive.....  | 80 00              |
|     | 9 or 10 threads.....  | 75 00              |     | Less than 10 kilos.....  | 110 00             |
|     | 11 or 12 threads.....   | 100 00             |     | With admixture of combed wool, weighing per square metre:  |                    |
|     | More than 12 threads.....   | 125 00             |     | Less than 200 grammes.....   | 100 kil. 150 00    |
|     | 4. Under this category are included bobbinets for curtains, bed covers, eider-down quilt covers, covers for sofas and other articles of furniture, except articles of this kind imported in the form of gileons, insertions, bands, or widths ( <i>laines</i> ), which are ditiable as "laine."   |                    |     | From 200 to 400 grammes, exclusive.....  | 100 00             |
|     | As bobbinets are considered articles produced on the bobbinet loom which have a conspicuous warp, parallel to the selvedge along the whole width of the piece, or at least for the greater part of the width.   |                    |     | 400 grammes or more.....   | 90 00              |
|     | 5. The counting of the threads is effected in the plain parts of the tissue, i.e., in the close-woven parts, each warp thread, whether single or twisted, being counted as one thread. The width of 25 mm. is measured from the centre of the space between the first counted thread and the thread which precedes it.  |                    |     | With admixture of carded wool, weighing less than 200 grammes per square metre.....  | 100 kil. 80 00     |
|     | Mixed tissues of cotton, silk and another textile material, the cotton predominating in weight (6):   |                    |     | 7. The following are not included in this category: machine-made embroideries, shawls and scarves, counterpanes and blankets (or covers), laces and guipures, felts, carpets and tapestries, talles and other meshed tissues, hosiery tissues, elastic tissues, velvets, plushes and tissues of the <i>moquette</i> class, and trimmings and ribbons.  |                    |
|     | Elastic tissues.....  | 100 kil. 320 00    |     | COTTON TISSUES: PIQUÉS, DIMITY, FIGURED OR DAMASKED TISSUES AND BRILLIANTS, WEIGHING 5 KILOS. OR MORE PER 100 SQUARE METRES (1):   |                    |
|     | Other tissues.....  | 260 00             |     | 1. The counting of threads in tissues of this class is effected by taking the total number of single threads contained in warp and weft in a square of 5 millimetres side. Double, treble, &c. threads and twisted threads count for as many single threads as they contain.   |                    |
|     | 6. The duties fixed under this heading are applicable to all tissues, ribbons, trimming, tapestry and other articles of cotton mixed with silk and with another textile material (other than cotton, except articles such as embroideries, laces, talles &c.) which would be subject to higher duties in virtue of the provisions in the Tariff applicable to them. |                    |     | With regard to tissues in which open woven parts alternate with close woven parts, the tariff classification is governed by the average number of threads. This average number is obtained by counting successively the warp threads and the weft threads between two points which are reproduced regularly in warp and in weft in the pattern, and then by calculating from each of the numbers thus obtained, the proportionate number of threads that would on this basis be contained in 5 millimetres of the breadth of the pattern, and adding together the resulting figures for the warp and the weft respectively. Fractions of a thread in the final result are neglected. |                    |
|     | Tissues for clothing or for furniture, not specially mentioned (7):   |                    |     | Unbleached, not dressed ( <i>non apprêtés</i> ).....   | 100 kil. 220 00    |
|     | With admixture of horse-hair.....   | 100 kil. 160 00    |     | Other (3).....   | 260 00             |
|     |   |                    |     | (2) This category comprises the undermentioned articles:   |                    |
|     |   |                    |     | (a) Tissues weighing less than 8 kilos. per 100 square metres, containing threads of natural or artificial silk (not more than 5 Z per embellished with patterns obtained by the process known as "broché au lance".   |                    |
|     |   |                    |     | (b) Tissues weighing less than 10 kilos. per 100 square metres and containing more than 50 threads in a square of 5 millimetres side, when such tissues exhibit either gauze stitches ( <i>point de gaze</i> ) or fancy effects in imitation of a gauze stitch, or have transparent or open-woven parts alternating with close-woven parts.  |                    |
|     |   |                    |     | (c) Tissues for shirt fronts ( <i>devants de chemise</i> )   |                    |

| No. | Goods.  | Duties.<br>Frs. C. | No. | Goods.  | Duties.<br>Frs. C. |
|-----|---|--------------------|-----|---|--------------------|
|     | or the like, with patterns in relief, pleated (plissé), piped (gaze) or with tubular bands, and counting more than 60 threads in a square of 5 millimetres side.                      |                    |     | From 25 to 50 grammes exclusive.....  | 100 kil. 140 00    |
|     | (3) Including tissues dressed, bleached, dyed, mercerised, printed, or manufactured wholly or in part with dyed or mercerised threads.  |                    |     | From 50 to 75 " " " " " "   | " 85 00            |
|     | Articles not specially mentioned:   |                    |     | From 75 to 100 " " " " " "  | " 65 00            |
|     | Unbleached, not dressed:  |                    |     | 100 grammes or more " " " " " "   | " 50 00            |
|     | First class, weighing 30 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:   |                    |     | Other:  |                    |
|     | 25 threads or less " " " " " " " " " "  | 30 00              |     | Less than 25 grammes " " " " " "  | 380 00             |
|     | 26 to 35 threads " " " " " " " " " "  | 45 00              |     | From 25 to 50 grammes exclusive....   | 180 00             |
|     | 36 to 45 threads " " " " " " " " " "  | 60 00              |     | From 50 to 75 " " " " " "   | 110 00             |
|     | 46 threads or more " " " " " " " " " "  | 75 00              |     | From 75 to 100 " " " " " "  | 80 00              |
|     | Second class, weighing from 18 to 30 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:   |                    |     | 100 grammes or more " " " " " "   | 65 00              |
|     | 25 threads or less " " " " " " " " " "  | 35 00              |     | 5. Under this heading are included tissues and other mesh tissues not specially mentioned in the Tariff, which, in their texture, present only one series of completely regular meshes, without broché or figuring.   |                    |
|     | 26 to 35 threads " " " " " " " " " "  | 50 00              |     | The category of "Plain tissues" also includes plain gauzes, the material composed entirely of gauze stitches ( <i>points de gaze</i> ), without figuring or broché.   |                    |
|     | 36 to 45 threads " " " " " " " " " "  | 65 00              |     | Articles not specially mentioned (6) weighing per square metre:   |                    |
|     | 46 threads or more " " " " " " " " " "  | 95 00              |     | Unbleached, not dressed:  |                    |
|     | Third class, weighing from 12 to 18 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:  |                    |     | Less than 25 grammes " " " " " "  | 420 00             |
|     | 25 threads or less " " " " " " " " " "  | 40 00              |     | From 25 to 50 grammes exclusive....   | 210 00             |
|     | 26 to 35 threads " " " " " " " " " "  | 65 00              |     | From 50 to 75 " " " " " "   | 100 00             |
|     | 36 to 45 threads " " " " " " " " " "  | 90 00              |     | From 75 to 100 " " " " " "  | 75 00              |
|     | 46 threads or more " " " " " " " " " "  | 120 00             |     | 100 grammes or more " " " " " "   | 55 00              |
|     | Fourth class, weighing from 8 to 12 kilos, exclusive, per 100 square metres and having in warp and weft in a square of 5 millimetres side:  |                    |     | Other:  |                    |
|     | 15 threads or less " " " " " " " " " "  | 45 00              |     | Less than 25 grammes " " " " " "  | 520 00             |
|     | 16 to 25 threads " " " " " " " " " "  | 70 00              |     | From 25 to 50 grammes exclusive....   | 260 00             |
|     | 26 to 45 threads " " " " " " " " " "  | 100 00             |     | From 50 to 75 " " " " " "   | 125 00             |
|     | 46 threads or more " " " " " " " " " "  | 140 00             |     | From 75 to 100 " " " " " "  | 80 00              |
|     | Fifth class, weighing from 3 to 8 kilos, exclusive per 100 square metres, and having in warp and weft in a square of 5 millimetres side:  |                    |     | 100 grammes or more " " " " " "   | 70 00              |
|     | 20 threads or less " " " " " " " " " "  | 45 00              |     | 6. Under this heading (Articles not specially mentioned) are included tulle and other mesh tissues not specially mentioned in the Tariff, <i>broché</i> or figured, not included in the category of "Bobbinet tulle for furniture," except articles with net-like designs and articles imported in the form of galloons, insertions, bands or widths, which are dutiable as "lace." |                    |
|     | 21 to 27 threads " " " " " " " " " "  | 75 00              |     | Hosiery tissues weighing per square metre:  |                    |
|     | 28 to 35 threads " " " " " " " " " "  | 110 00             |     | Less than 150 grammes " " " " " "   | 100 00             |
|     | 36 threads or more " " " " " " " " " "  | 140 00             |     | From 150 to 250 grammes exclusive.....  | 75 00              |
|     | Other (3):  |                    |     | 250 grammes or more " " " " " "   | 50 00              |
|     | First class, weighing 30 kilos. or more per 100 square metres, and having in warp and weft in a square of 5 millimetres side:   |                    |     | Velvets and plushes not specially mentioned in the tariff (7) " " " " " " " " " "   | 90 00              |
|     | 25 threads or less " " " " " " " " " "  | 45 00              |     | 7. This category includes velvet and plush of cotton mixed with textile material other than silk, the cotton predominating in weight, except such articles as are included in the categories "Carpets and tapestry," "Tissues of the moquette kind" and "Trimmings and ribbons."  |                    |
|     | 26 to 35 threads " " " " " " " " " "  | 60 00              |     | From and after August 1, 1913, the import duties on the undermentioned goods are fixed as follows:  |                    |
|     | 36 to 45 threads " " " " " " " " " "  | 75 00              |     | Tissues of cotton designated below:   |                    |
|     | 46 threads or more " " " " " " " " " "  | 90 00              |     | Table and like covers and tapestry (1):   |                    |
|     | Second class, weighing from 18 to 30 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:  |                    |     | 1. Excluding articles mixed with silk.  |                    |
|     | 25 threads or less " " " " " " " " " "  | 55 00              |     | Mixed with wool.....  | 100 kil. 90 00     |
|     | 26 to 35 threads " " " " " " " " " "  | 70 00              |     | Of pure cotton or mixed with textile materials other than wool.....   | 100 kil. 55 00     |
|     | 36 to 45 threads " " " " " " " " " "  | 85 00              |     | Trimmings and ribbonmakers' wares (2):  |                    |
|     | 46 threads or more " " " " " " " " " "  | 115 00             |     | 2. Not including trimmings and ribbonmakers' wares mixed with silk.   |                    |
|     | Third class, weighing from 12 to 18 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:   |                    |     | The term ribbonmakers' wares is applied to narrow tissues, with warp and weft, employed as borders, connections, ornaments, &c., but not to bands produced by cutting wide pieces of tissue.  |                    |
|     | 25 threads or less " " " " " " " " " "  | 65 00              |     | Fringes for blinds and curtains.....  | 100 kil. 65 00     |
|     | 26 to 35 threads " " " " " " " " " "  | 90 00              |     | Platted braids and strips for the manufacture of sandals and list-shoes (3).....  | 100 kil. 20 00     |
|     | 36 to 45 threads " " " " " " " " " "  | 115 00             |     | 3. Excluding laces used for fastening sandals and list-shoes.   |                    |
|     | 46 threads or more " " " " " " " " " "  | 145 00             |     | Ribbons and plaits, not figured (4).....  | 100 kil. 90 00     |
|     | Fourth class, weighing from 8 to 12 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:   |                    |     | 4. Excluding ribbons, plaits and platted braids specially trified, and more especially articles mixed with lucia ribbon threads.  |                    |
|     | 25 threads or less " " " " " " " " " "  | 75 00              |     | Plaits, round or flat, which do not exhibit either figuring or figure-weaving, are regarded as not figured. The duty on undyed plaits is also applicable to curtain-loops or curtain-cords.   |                    |
|     | 26 to 35 threads " " " " " " " " " "  | 100 00             |     | Other articles (5).....   | 100 kil. 200 00    |
|     | 36 to 45 threads " " " " " " " " " "  | 130 00             |     | 5. This category includes velvet ribbons, figured or machine-embroidered ribbons, figured plaits, and other trimmings not elsewhere specified or included.  |                    |
|     | 46 threads or more " " " " " " " " " "  | 170 00             |     | By figured ribbonmakers' wares is understood ribbons exhibiting designs, letters, emblems, flowers or other ornaments obtained either by machine figure-weaving with threads independent of the foundation tissue, or by the interplay of the warp and weft or of two warps combined and one weft.  |                    |
|     | Fifth class, weighing from 3 to 8 kilos, exclusive, per 100 square metres, and having in warp and weft in a square of 5 millimetres side:   |                    |     | Tissues of wool:  |                    |
|     | 20 threads or less " " " " " " " " " "  | 75 00              |     | Blankets (a):   |                    |
|     | 21 to 27 threads " " " " " " " " " "  | 140 00             |     | Of pure wool (b).....   | 100 kil. 60 00     |
|     | 28 to 35 threads " " " " " " " " " "  | 170 00             |     | Of wool with admixture of other textile materials, except silk.....   | 100 kil. 45 00     |
|     | 36 threads or more " " " " " " " " " "  | 170 00             |     | (a) Including blankets simply hemmed.   |                    |
|     | Tissues of cotton:  |                    |     | (b) Articles consisting mainly of wool with admixture of silk not exceeding 5 % are liable to duty as articles of pure wool, as also are articles of mixed wool containing not more than 10 % of textile materials other than wool or silk.   |                    |
|     | Shawls and scarves (1).....   | 70 00              |     | The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk.   |                    |
|     | 1. Excluding embroidered or made-up articles, knitted articles, and articles of tulle or lace.  |                    |     | Laces and guipures; tulle and netted mesh tissues   | 100 kil. 150 00    |
|     | Counterpanes (2) of figured tissues of the goffered, pique, rep and similar styles, having in warp and weft in a square of 5 millimetres side:  |                    |     |   |                    |
|     | 27 threads or less " " " " " " " " " "  | 45 00              |     |   |                    |
|     | From 28 to 35 threads " " " " " " " " " "   | 75 00              |     |   |                    |
|     | 36 threads or more " " " " " " " " " "  | 110 00             |     |   |                    |
|     | 2. Including counterpanes simply hemmed.  |                    |     |   |                    |
|     | Blankets (3):   |                    |     |   |                    |
|     | 3. Including blankets simply hemmed.  |                    |     |   |                    |
|     | With a mixture of wool:   |                    |     |   |                    |
|     | Unbleached (4).....   | 35 00              |     |   |                    |
|     | Bleached, dyed, printed, &c.....  | 50 00              |     |   |                    |
|     | Other:  |                    |     |   |                    |
|     | Unbleached (4).....   | 30 00              |     |   |                    |
|     | Bleached, dyed, printed, &c.....  | 40 00              |     |   |                    |
|     | 4. Blankets manufactured with threads of waste of various shades are considered as "unbleached," as also are blankets consisting in the main of such threads or of unbleached thread. |                    |     |   |                    |
|     | Sets not specially mentioned in the Tariff.....   | 45 00              |     |   |                    |
|     | Tulle and other mesh tissues not specially mentioned in the Tariff:   |                    |     |   |                    |
|     | Plain (5) weighing per square metre:  |                    |     |   |                    |
|     | Unbleached, not dressed:  |                    |     |   |                    |
|     | Less than 25 grammes.....   | 100 kil. 300 00    |     |   |                    |

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| Hosiery tissues (c):   |          |                    |
| Of pure wool   | 100 kil. | 120 00             |
| Of wool with admixture of other textile materials, except silk   | 100 kil. | 80 00              |
| (c) Except hosiery tissues weighing less than 200 grammes per sq. metre which are dutiable under the heading "Tissues of wool weighing less than 200 grammes per sq. metre."               |          |                    |
| Lastings (Serge de Berry) for the manufacture of boots and shoes (d):  | 100 kil. | 60 00              |
| (d) In this class are included only lastings with woollen warp and cotton weft, weighing 200 grammes or more per sq. metre, and obviously intended for the manufacture of boots and shoes. |          |                    |
| Strips and bands of felt for the manufacture of boots and shoes  | 100 kil. | 20 00              |
| Shawls and scarves of wool (1):  |          |                    |
| Of pure wool (2):  |          |                    |
| Weighing less than 250 grammes per sq. metre.  | 150 00   |                    |
| Weighing 250 grammes and over per sq. metre  | 140 00   |                    |
| Mixed with silk, the wool predominating in weight (3)  | 100 kil. | 300 00             |
| Other (4)  | 80 00    |                    |
| Carpets and table covers of wool:  |          |                    |
| Floor carpets (5):   |          |                    |
| With knotted or twisted pile ( <i>à points noués ou enroulés</i> ), weighing per sq. metre (6):  |          |                    |
| Less than 3 kil.   | 100 kil. | 150 00             |
| 3 kil. or more   | 100 00   |                    |
| Printed (7)  | 70 00    |                    |
| Other  | 70 00    |                    |
| Table covers (5) (8):  |          |                    |
| Mixed with silk (2)  | 300 00   |                    |
| Other  | 150 00   |                    |
| Tissues of cotton, plain or twilled, weighing less than 3 kil. per 100 sq. metres:   |          |                    |
| Having in a sq. of 5 millimetres side:   |          |                    |
| Unbleached, unsized:   |          |                    |
| 20 threads or less   | 100 kil. | 30 00              |
| 21 to 27 threads   | 400 00   |                    |
| 28 threads or more   | 400 00   |                    |
| Bleached, sized:   |          |                    |
| 20 threads or less   | 45 00    |                    |
| 21 to 27 threads   | 185 00   |                    |
| 28 threads or more   | 415 00   |                    |
| Other (9):   |          |                    |
| 20 threads or less   | 80 00    |                    |
| 21 to 27 threads   | 220 00   |                    |
| 28 threads or more   | 150 00   |                    |
| Rugs of jute and wool, the jute predominating, with or without admixture of other textile materials:   |          |                    |
| Printed  | 100 kil. | 30 00              |
| Note.—At this rate are dutiable only moquettes with uncut pile, on which the designs or shades are obtained by printing on the warp.   |          |                    |
| Other  | 100 kil. | 10 00              |
| Oilecloths of all kinds:   |          |                    |
| Linoleum:  |          |                    |
| For floors:  |          |                    |
| Of one colour  | 100 kil. | 10 00              |
| With printed designs   | 12 00    |                    |
| With linoid designs  | 13 00    |                    |
| For tapestry (1)   | 18 00    |                    |

(1) Excluding Indian cashmere shawls and scarves.

(2) The following shall be assimilated to articles of pure wool specified in this category:

(a) Articles composed in greater part of wool and a proportion of silk not exceeding 8%, even if they contain textile materials other than wool and silk.

(b) Articles of wool mixed with textile materials other than silk, if the proportion of such textiles does not exceed 10%.

(3) Only articles containing more than 8% of silk are regarded as being mixed with silk.

By "silk" is understood silk properly so-called, floss silk and artificial silk.

(4) This category comprises shawls and scarves of mixed wool, the wool predominating in weight, not specially mentioned or included elsewhere.

(5) Including articles hemmed, bordered or furnished with fringes, joined or not.

(6) Under this head are included carpets with knotted or twisted pile, of any origin, including imitation thereof. Carpets with a "knotted" pile are those in which the threads of wool forming the pile (*brousse de laine formant nœuds*) are fixed by means of a knot; the pile is called "twisted" when the threads of wool completely surround the foundation thread.

In measuring the surface to determine the weight per square metre, only the surface occupied by the body of the carpet is taken into account, to the exclusion of the fringes.

(7) This category comprises only "Brussels" (*moquettes bouclées*) in which the designs or tints are obtained by printing on the warp.

(8) Covers for card and other tables manufactured in the same way as carpets and weighing 1,200 grammes or more per square metre, shall be dutiable as carpets.

(9) Including sized, dyed, or printed tissues, and tissues manufactured wholly or in part with dyed threads.

(10) Under the head of linoleum for tapestry is included only linoleum stamped or gilded in relief, specially destined for the decoration of the walls of rooms. Linoleum with plain surface, without reliefs, is included under the heading "linoleum for floors," whatever be the purpose for which it is intended.

"Lacustris" lined with tissues shall be dutiable as "linoleum for tapestry"; the same article simply lined with paper or pasteboard does not come under that heading.

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| Pegamoid and similar products (including oilecloths in imitation of leather, such as "leather cloth," "molekin leather," &c.)   | 100 kil. | 75 00              |
| Oilecloths ( <i>toile cirée</i> ):  |          |                    |
| For packing (1)   | 18 00    |                    |
| For floors (2): Of one colour   | 10 00    |                    |
| With printed designs  | 12 00    |                    |
| For tapestry  | 35 00    |                    |
| Not specially mentioned   | 35 00    |                    |
| Ex 64 From and after July 1, 1913, the import duties on the undermentioned goods are fixed as follows:  |          |                    |
| Tissues of wool mentioned below:  |          |                    |
| Tissues of wool mixed with silk, not specially mentioned (1):   |          |                    |
| Trimmings and ribbon makers' wares  | 100 kil. | 225 00             |
| Other articles, weighing per square metre:  |          |                    |
| From 200 to 350 grammes exclusive   | 225 00   |                    |
| 350 grammes or more   | 200 00   |                    |
| (1) This class includes all tissues of wool mixed with silk, the wool predominating in weight, with the exception of shawls and scarves, carpets and tapestry, and of tissues weighing less than 200 grammes per square metre.  |          |                    |
| Only tissues containing more than 5 % of silk are regarded as "mixed with silk."  |          |                    |
| The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of unspun "waste" incorporated in the woollen yarns.  |          |                    |
| Trimmings and ribbon makers' wares:   |          |                    |
| Of pure wool (2)  | 100 kil. | 50 00              |
| Of wool mixed with other textile materials except silk  | 100 kil. | 70 00              |
| Felts not specially mentioned, weighing per square metre:   |          |                    |
| Of pure wool (2):   |          |                    |
| Less than 700 grammes   | 100 kil. | 50 00              |
| 700 grammes or more   | 35 00    |                    |
| Of wool mixed with other textile materials except silk:   |          |                    |
| Less than 700 grammes   | 100 kil. | 40 00              |
| 700 grammes or more   | 25 00    |                    |
| (2) Articles consisting of the greater part of wool, but also in part of silk, the latter not exceeding 5 %, are subject to duty as articles of pure wool. The same régime is applicable to articles of mixed wool which do not contain more than 10 % of textile materials other than wool and silk.                             |          |                    |
| The term "silk" is applied to silk properly so-called, to floss silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of unspun "waste" incorporated in the woollen yarns.  |          |                    |
| Velvets and plushes (3):  |          |                    |
| For furniture   | 100 kil. | 85 00              |
| Other   | 75 00    |                    |
| (3) Including tissues manufactured in the same way as velvets and plushes, and especially fine velvetted moquettes or moquettes with curled nap ( <i>bouclées</i> ) destined for furnishing [door-curtains, curtains, furniture trimmings, &c.], as well as plushes in imitation of furs, astrakhan, caracul, and similar styles. |          |                    |
| Stuffs for furniture (4)  | 100 kil. | 10 00              |
| (4) This heading includes stuffs of close texture weighing 200 grammes or more per square metre and evidently intended for the making-up of curtains, door-curtains, furniture covers, &c., but does not include articles mixed with silk or furnished with embroideries, nor felts, velvets, plushes, carpets and tapestries.    |          |                    |
| Tissues of pure wool, not mentioned or included elsewhere (5), weighing per square metre:   |          |                    |
| From 200 to 350 grammes exclusive:  |          |                    |
| Tissues of one colour having less than 50 threads in weft and warp to the square centimetre, except articles having more than 24 double threads in the same space   | 100 kil. | 70 00              |
| Other   | 125 00   |                    |
| From 350 to 550 grammes exclusive:  |          |                    |
| Tissues of combed wool with less than 31 single threads in warp and weft to the sq. centimetre  | 100 kil. | 60 00              |
| Other   | 105 00   |                    |
| 550 grammes or more:  |          |                    |
| Tissues of combed wool with less than 31 single threads in warp and weft to the sq. centimetre  | 100 kil. | 50 00              |
| Other   | 85 00    |                    |
| In determining the number of threads, cotton threads, twisted on threads of wool are not counted.   |          |                    |
| (5) To tissues of pure wool of this class are assimilated:  |          |                    |
| 1. Tissues of combed wool or of combed wool mixed with textile materials other than silk, when the proportion of these materials does not exceed 10 %.  |          |                    |
| 2. Tissues of wool mixed with more than 10 % of textile materials other than silk, when these tissues contain threads of combed wool in a proportion of 10 %.   |          |                    |

(1) This heading includes only coarse cloths, with rough surface, of which the threads are sunk in a coating with linoled base, as well as oilecloths of only one colour, with plain surface, presenting at most 14 spaced threads in a sq. of 5 millimetres side.

(2) Including strong jute cloths, oiled (*cirées*), which are not oilecloths for packing or for tapestry.

(3) Excluding tissues containing threads of combed wool.



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|        | portion of at least 25 % of the total number of warp and weft threads combined;  |                    |
|        | 3. Tissues of wool, mixed or not, containing silk in a proportion not exceeding 5 % of their weight.   |                    |
|        | The term "silk" is applied to silk properly so-called, to dress silk, and to artificial silk. It does not, however, include artificial silk entering into the tissue only in the form of anspun "waste" incorporated in the woven yarns.   |                    |
|        | From and after Nov. 1, 1914, the import duties on the undermentioned goods are fixed as follows:   |                    |
| Ex. 61 | Tissues of wool hereinafter specified:   |                    |
|        | Machine made embroderies, weighing 200 grammes or more per sq. metre.....  | 100 kil.           |
|        | Tissues of shoddy, weighing 200 grammes or more per sq. metre (1).....   | 100 kil.           |
|        | (1) Under this heading are dutiable only tissues containing at least 75 % of shoddy (regenerated wool, artificial wool).   |                    |
|        | For the purposes of the present Note, wool, which, resulting from the reduction of rags, is mixed with at least 15 % of cotton or a less quantity is regarded as shoddy. The yarn of shoddy may not contain more than 10 % of some other kind of wool, or of some other textile material, cotton excepted, nor be mixed with silk in a proportion exceeding 2 %.   |                    |
|        | The heading "tissues of shoddy" is not applicable to articles belonging to the category of smooth-surfaced cloths ("draps à surface lisse"), i.e., these which have undergone the operations of finishing and shearing.  |                    |
|        | All other tissues (2) weighing per sq. metre:  |                    |
|        | From 200 to 350 grammes, exclusive.....  | 100 kil.           |
|        | From 350 to 550 grammes, exclusive.....  | 70 00              |
|        | 550 grammes or more.....   | 60 00              |
|        | (2) This class includes tissues of mixed wool with natural silk not included elsewhere.  |                    |
| 65     | Vegetables, and vegetable substances, s. n. (g).....   | Free.              |
|        | (g) The following are, more especially, closed under this head: Live trees and plants; bedstraws; heather, moss and brush roots; empty calabashes; husks of cocon, of coco nuts and other similar products; teacups; tea barks; seeds; hard seeds for carving; hops; European reeds and rushes; wood pulp; foreign rattans, fushes and bamboos, raw and undressed; crude cork; flower bulbs; marine plants and oil cake. |                    |
| 66     | Glass and glassware:   |                    |
|        | Broken glass or cullet.....  | Free.              |
|        | Bottles, vials, demijohns and carboys:   |                    |
|        | Of white or semi-white glass.....  | 100 kil.           |
|        | Other.....   | 2 00               |
|        | Demijohns and carboys in baskets of osiers or other like material.....   | 1 50               |
|        | (h) Including demijohns or carboys in baskets of osiers or other like material.....  | 1 00               |
|        | Glassware, common (i).....   | 100 kil.           |
|        | Or, at the option of importer.....   | 10 % ad val.       |
|        | (i) Including all kinds of articles of green glass, except bottles, vials, demijohns or carboys.   |                    |
|        | Glassware, other; plate and window glass (n).....  | 10 % ad val.       |
|        | (n) Glass decanters filled with olive oil and accompanied by a glass stopper attached to the neck with a string are included in this sub-division.   |                    |
| 67     | Meat:  |                    |
|        | (a) Fresh butcher's meat (c).....  | Free.              |
|        | (c) Fresh butcher's meat, other than mutton, shall only be admitted in whole, half or fore-quarter carcasses, and on condition that the lungs be still attached: meat of horses, asses, large or small mules can only be imported when all the respiratory organs are adhering.  |                    |
|        | Other fresh meat:  |                    |
|        | Game, dead.....  | 100 kil.           |
|        | Poultry, dead.....   | 30 00              |
|        | Pâtes de foie gras (c).....  | 60 00              |
|        | (c) Including the weight of the receptacles containing the goods. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.   |                    |
|        | Preserves (d):   |                    |
|        | (d) The importation of meat of horses, asses, large and small mules preserved or prepared, is prohibited.  |                    |

| No.     | Goods.  | Duties.<br>Frs. C. |
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|         | In tins, pots, cruet- and other similar receptacles (g):  |                    |
|         | Of game or poultry.....   | 100 kil.           |
|         | Of meat: Simply cooked, smoked or salted.....   | Free.              |
|         | Otherwise prepared.....   | 100 kil.           |
|         | (e) Including the weight of the receptacles wherein the goods are contained. Importers may, however, claim for such receptacles a legal tare allowance of 15 %.   |                    |
|         | Preserves imported otherwise than in tins, pots, cruet- or other similar receptacles, and prepared with substances subject to a Customs or Excise duty:   |                    |
|         | Of game or poultry.....   | 100 kil.           |
|         | Of meat.....  | 12 00              |
|         | Meat not specially conserved.....   | 12 00              |
|         | Free.   |                    |
| 68      | Vinegar and acetic acids (f):   |                    |
|         | (f) Foreign acetic acids intended for industrial uses can be admitted free of import duty by complying with the formalities to be determined by the Minister of Finance and Public Works, and provided the same be first adulterated so as to be rendered unfit for human consumption.  |                    |
|         | Vinegar, and liquid acetic acids, containing:   |                    |
|         | 8 % or less of pure acetic acid (g).....  | 15 00              |
|         | Above 8 % and less than 40 % of pure acetic acid.....   | 75 00              |
|         | 40 % and above of pure acetic acid (g).....   | 187 50             |
|         | (g) The duties on such liquids apply to the net quantities.   |                    |
|         | Acetic acid, crystallized.....  | 100 kil.           |
| 69      | Wines (a):  |                    |
|         | (a) Wines are subject to the following Excise duties:   |                    |
|         | In bottles.....   | 60 00              |
|         | Imported otherwise than in bottles.....   | 20 00              |
|         | The provisions of Art. 3, §1 of the Law dated Dec. 30, 1898, relating to the Excise duties on wines shall only apply to the products of the alcoholic fermentation of grape juice or must.  |                    |
|         | The duties on wines apply to the net quantities, without prejudice to the rates, if any, chargeable to respect of the alcoholic strength.   |                    |
|         | Wines containing more than 24 % of alcohol are considered as liquors.   |                    |
|         | Wines prepared with aromatic plants, cinchona or other medicinal substances as well as those having been prepared for the manufacture of sparkling wine, are imposed as <i>Wines in bottles</i> , whatever be the receptacle in which they are contained.   |                    |
|         | Besides paying the rate of 20 fr. per hectolitre, wines of a strength exceeding 15 degrees by Gay-Lussac's alcoholometer imported otherwise than in bottles, shall for every degree of alcohol exceeding 15 degrees, be liable to the same duty as is payable on foreign brandies.  |                    |
|         | Sterilized and non-alcoholized wine-must (unfermented grape juice) in bottles shall be dutiable as <i>Wines imported otherwise than in bottles</i> (Excise duty of 20 frs. per hectolitre, provided the importer produces such proof and complies with such regulations as the Minister of Finance and Public Works may deem necessary for the prevention of fraud.   |                    |
| 70      | Carriages (b):  |                    |
|         | (b) Including cycles and parts, cycle wheels, provided with solid rubber tires or with pneumatic tyres, and also articles of Indian rubber, steel, and tissue, called bicycle "frame protectors," and bicycle hubs in the form of advanced rough forgings, steel chains composed of several cycle chains simply joined together at the ends by means of the small bolts and nuts to be used subsequently in securing the extremities of each of the chains, metal racks to be fixed permanently to motor cycles, parts of motor cars, i.e., articles composed of two or several spare pieces fitted together. | 12 % ad val.       |
|         | From and after May 1, 1914, the import duties on the following goods are fixed as follows:  |                    |
| Ex. 70. | Automobile carriages: chassis, with or without motor, with or without body ( <i>rampasserie</i> ), weighing:  |                    |
|         | Less than 2,000 kilos.....  | 100 kil.           |
|         | From 2,000 to 4,000 kilos, exclusive.....   | 80 00              |
|         | Passenger carriages.....  | 80 00              |
|         | Other.....  | 60 00              |
|         | 4,000 kilos, or more.....   | 30 00              |
|         | Motor cycles.....   | 120 00             |
|         | EXCISE DUTIES ON IMPORTATION.   |                    |
| 1       | On unmanufactured tobacco.....per 100 kil.  | 80 00              |
|         | On native tobacco (harvested in estates with more than 1,000 plants).....per kilo, of dry tobacco   | 0 80               |
|         | On native tobacco (harvested in estates where the number of plants does not exceed 1,000).....per kilo, of dry tobacco  | 0 05               |
| 2       | On wines: In bottles.....per hectol.  | 60 00              |
|         | Imported otherwise than in bottles.....   | 20 00              |

## BELGIUM CONGO

The current money is the franc=100 centimes. For weights and measures the metrical system has been adopted.

Decree of March 2, 1914.

| IMPORT DUTIES.  | Articles. | Duties.<br>Frs. C. |
|---|-----------|--------------------|
| Matches.....  | 100 kil.  | 5 00               |
| Starch and non-alimentary fecula.....   |           | 1 00               |
| Butter:   |           |                    |
| Natural butter, fresh or salted.....  |           | 30 00              |
| Margarine and other artificial butter.....  |           | 13 00              |
| NOTE.—All substances or preparations suitable for alimentary purposes, which are similar to butter as regards external characteristics, are to be regarded as margarine. This term also includes alimentary fats other than butter which are similar to butter as regards external characteristics, such as appearance, consistence, color, smell, taste, |           |                    |

| Articles.   | Duties.<br>Frs. C. |
|---|--------------------|
| By artificial butter is understood all edible mixtures of fats (stearine, oleine, margarine) and of oil, such as artificial lard, mixture of oleo-margarine and oil &c. |                    |
| Steel cables.....   | 7 00               |
| Cocoa, prepared.....  | 30 00              |
| Chocolate.....  | 30 00              |
| Other products.....   | 30 00              |
| Coffee:   |                    |
| Not roasted.....  | 16 00              |
| Roasted or ground.....  | 20 00              |
| Chicory, burnt or ground.....   | 6 00               |
| Common glue ( <i>colle forte</i> ) and other glue.....  | 8 00               |
| Mineral waters.....   | 0 08               |
| Essence of turpentine.....  | 10 00              |

| Articles.  | Duties,<br>Frs. C. | Articles.   | Duties <sup>a</sup><br>Frs. C. |
|--|--------------------|---|--------------------------------|
| Flours, alimentary:  |                    | 1st class (weighing less than 8 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:   |                                |
| Of wheat.....100 kil.  | 3 50               | 25 threads or less.....100 kil.   | 55 00                          |
| Of oat....."....."   | 3 00               | 26 to 35 threads....."....."  | 70 00                          |
| Cheese of all kinds....."  | 20 00              | 36 threads or more....."....."  | 95 00                          |
| Tar:   |                    | NOTE.—The class of "plain or figured tissues" includes all tissues in the piece or in cut lengths, even simply hemmed or provided with fringes not sewn or otherwise fastened on ( <i>à un rapport</i> ), but excludes special wares, such as blankets ( <i>couvertures</i> ), embroideries and lace, felt, trimmings and ribbon makers' wares, carpets, velvets and plushes, hosiery tissues, tulles, and other meshed tissues.                      |                                |
| Mineral tar.....100 kilogs, gross weight   | 1 00               | The counting of the threads of tissues of this class is performed by taking as the basis the total number of single threads contained in warp and weft in a square with a side of 5 millimetres. Double, treble &c. threads, and twisted threads, count for as many units as they contain single threads. In the case of tissues in which close-woven and open-woven parts alternate, the classification is decided by the average number of threads. |                                |
| Vegetable tar....."....."  | 2 20               | Swans' down blankets ( <i>couvertures molletonnées</i> ) not figured (including blankets in the piece or cut, even hemmed, bordered, or provided with fringes), weighing per square metre:  |                                |
| In the natural state (*), or agglomerated (briquettes and boulets).....100 kil.  | 0 12               | Less than 325 grammes:  |                                |
| Carbonised (coke)....."....."  | 0 15               | Unbleached.....100 kil.   | 12 00                          |
| Mineral oils:  |                    | NOTE.—Blankets manufactured with threads of various shades are classed as "checked" or "bleached"; as are also blankets of this kind, or blankets made of unbleached threads, even if they have on two of their edges a band composed of colored stripes.   |                                |
| Petroleum schist, and other crude oils (†)....."   | 0 25               | Bleached, dyed, printed, or manufactured with bleached or dyed threads.....100 kil.   | 26 00                          |
| Motor car spirit (light oils) (‡)....."  | 0 60               | 325 grammes or more:  |                                |
| Lamp oils (refined petroleum)....."  | 2 60               | Unbleached....."....."  | 16 00                          |
| Mineral oils, other than the above, for use in sprinkling ("épannage") or as fuel.....100 kil.   | 0 20               | NOTE.—(See Note above.)   |                                |
| Vegetable oils:  |                    | Bleached, dyed, printed, or manufactured with bleached or dyed threads.....100 kil.   | 23 00                          |
| Olive oil....."....."  | 14 00              | Blankets, other (including blankets woven on Jacquard loom, chequered blankets ( <i>tissus "quadrillés"</i> ), and also blankets of tissues other than swans' down ( <i>à un molletonné</i> ), or of figured tissues of the gossamer, piqué, reps, and similar classes.....10 % ad val.*  |                                |
| Linseed oil....."....."  | 9 00               | All other tissues.....10 %  |                                |
| Other....."....."  | 8 00               | Ordinary window glass.....100 kilogs, gross weight  | 3 00                           |
| Milk and cream:  |                    | Wines:  |                                |
| Milk, liquid....."....."   | 2 60               | In casks.....hectolitre   | 4 50                           |
| Milk, condensed, without sugar or with sugar added....."   | 9 50               | In bottles (including wines imported in demijohns, bonbonnes, jars, and other similar receptacles having a capacity not exceeding 8 litres):  |                                |
| Cream....."....."  | 13 00              | Sparkling wines.....hectolitre  | 60 00                          |
| Butter and ships' biscuit....."....."  | 4 00               | Other....."....."   | 20 00                          |
| Gingerbread....."....."  | 9 00               | NOTE.—Under the heading "wines" are included only wines manufactured from the juice of fruits and containing not more than 24 per cent. of alcohol.   |                                |
| Beads of glass and porcelain....."....."   | 19 00              | Wines containing more than 24 per cent. of alcohol are regarded as liquors.   |                                |
| Potatoes.....100 kilogs, gross weight  | 1 00               | Alcoholic beverages, distilled or containing 40 per cent. of alcohol per litre and per centesimal degree of alcoholic strength  | 0 10                           |
| Vegetable beans....."....."  | 3 00               | Beverages containing fermented alcohol:   |                                |
| Husked rice....."....."  | 3 00               | 1. 15 centesimal degrees of alcohol and less.....10 % ad val.   |                                |
| Soaps:   |                    | 2. Above 15 centesimal degrees of alcohol.....0 10  |                                |
| Toilet soaps.....100 kil.  | 18 00              | Potable alcohol....."....."   | 0 10                           |
| NOTE.—This heading includes soaps, scented or not, in balls, in cakes, in paste, in powder &c., used for toilet purposes or having the ordinary form of toilet soaps, and medicinal soaps in any form. |                    | The importation and sale of alcoholic beverages, of an abstinence basis, are prohibited throughout the whole territory of the State.  |                                |
| Hard soap.....100 kil.   | 7 00               | The importation and sale of distilled alcoholic beverages in that portion of the State territory situated above the river Poto are prohibited, save the exceptions resulting from the application of the following article:—  |                                |
| Soft soap....."....."  | 4 00               | "The Governor-General or an official designated by him may, on their application, authorise non-natives, residing or travelling in the regions situated above the river Poto, to introduce or receive into these regions distilled alcoholic liquids intended for their personal use, or for consumption by persons of non-African origin."   |                                |
| Salt:  |                    | The importation of all kinds of firearms, ammunition and powder, destined for the natives, as well as the sale and delivery of all kinds of firearms, ammunition and powder to natives, is prohibited.  |                                |
| Refined, white.....100 kilogs, gross weight  | 0 50               | The establishment of manufactories of distilled beverages, or the installation of distilling apparatus capable of producing alcohol, is prohibited.   |                                |
| Crude or refined, other than white....."....."   | 0 60               | Ordinance of the Governor-General of Nov. 22, 1912, as to flint guns and trade gunpowder.   |                                |
| Refined sugar.....100 kil.   | 45 00              | The importation, transport, sale and detention of non-refined flint guns and common gunpowder, called trade powder, are authorized from this date in the district of the Kasai and in that portion of the district of the Kwango situated on the right bank of the Kwango river, and from Feb. 15, 1913, in the other portions of the Belgian Congo territory.  |                                |
| Tea:   |                    | The importation, transport, sale and detention of valid arms and powder are only authorized upon compliance with the regulations, and more particularly, subject to issue of the permits provided for by Art. 4 of the Decree of Jan. 6, 1912.  |                                |
| 1st class (weighing less than 8 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:  |                    |   |                                |
| 25 threads or less.....100 kil.  | 20 00              |   |                                |
| 26 to 35 threads....."....."   | 30 00              |   |                                |
| 36 threads or more....."....."   | 40 00              |   |                                |
| 2nd class (weighing 12 or more, but less than 17 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:   |                    |   |                                |
| 25 threads or less.....100 kil.  | 25 00              |   |                                |
| 26 to 35 threads....."....."   | 40 00              |   |                                |
| 36 threads or more....."....."   | 55 00              |   |                                |
| 3rd class (weighing 8 or more, but less than 12 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:  |                    |   |                                |
| 25 threads or less.....100 kil.  | 30 00              |   |                                |
| 26 to 35 threads....."....."   | 45 00              |   |                                |
| 36 threads or more....."....."   | 60 00              |   |                                |
| 4th class (weighing less than 8 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:  |                    |   |                                |
| 25 threads or less.....100 kil.  | 40 00              |   |                                |
| 26 to 35 threads....."....."   | 55 00              |   |                                |
| 36 threads or more....."....."   | 80 00              |   |                                |
| Other than unbleached (comprising tissues dressed, bleached, dyed, mercerised, printed, or manufactured in whole or in part with dyed or mercerised threads):  |                    |   |                                |
| 1st class (weighing 17 kilograms or more per 100 square metres), having in warp and weft, in a square of 5 millimetres side:   |                    |   |                                |
| 25 threads or less.....100 kil.  | 30 00              |   |                                |
| 26 to 35 threads....."....."   | 40 00              |   |                                |
| 36 threads or more....."....."   | 50 00              |   |                                |
| 2nd class (weighing 12 or more, but less than 17 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:   |                    |   |                                |
| 25 threads or less.....100 kil.  | 35 00              |   |                                |
| 26 to 35 threads....."....."   | 50 00              |   |                                |
| 36 threads or more....."....."   | 65 00              |   |                                |
| 3rd class (weighing 8 or more, but less than 12 kilograms per 100 square metres), having in warp and weft, in a square of 5 millimetres side:  |                    |   |                                |
| 25 threads or less.....100 kil.  | 45 00              |   |                                |
| 26 to 35 threads....."....."   | 60 00              |   |                                |
| 36 threads or more....."....."   | 75 00              |   |                                |

\* This duty is reduced by half in the case of coal in the natural state which is proved to be intended for metallurgical use. The necessary proof shall be produced under conditions to be determined by the Minister for the Colonies.

† All oils which cannot be used for lighting purposes without being previously refined, so as to render them fit for use in ordinary lamps, are regarded as crude oils.

‡ Including, particularly, benzine, gasoline, motorcarine, and other derivatives of the same kind.

## EXPORT DUTIES.

Subject to the provisions hereinafter appearing in regard to ivory, all goods and products exported from the Belgian Congo are liable to a duty of 3 % on their value at the time of going out of the territory.

\* The present *ad valorem* duty is temporarily maintained in force.

|  | Rate of duty<br>per 100 kilograms. |
|--|------------------------------------|
|  | Fr. c.                             |
| Ivory : pieces ("pilons") &c .....         | 100 00                             |
| "tusk weighing less than 6 kilograms ..... | 160 00                             |
| "tusk weighing more than 6 kilograms ..... | 210 00                             |

The following duties are established on rubber, except plantation rubber, collected in the territory of the Colony: a tax of 0.75 fr. per kilo. of rubber produced from trees or lances: a tax of 0.50 fr. per kilo. of rubber called "des herbas." The tax is levied at the same time as the export duties. It is payable by the exporter according to the weight of the product ascertained on exportation.

Amendment of Regulations for the collection of export duties established by the Decree of July 22, 1897.

(Bulletin officiel de l'Etat indépendant du Congo, Nos. 2 and 3.)

By Decree of the 26th March 1902, entering into effect on the 1st July of the same year, the third paragraph of Article 6 of Regulations for the collection of export duties, annexed to the Decree of the 22nd July, 1897, is modified as follows:—

For all products not exported in bulk, the declaration must state the gross weight of the packages and the collector will calculate the net weight subject to duty by deducting from the gross weight the following tares:—

|                         |                      |
|-------------------------|----------------------|
| For packages of canvas: |                      |
| on cantechnone .....    | 3 % of gross weight. |
| on other products ..... | 2 % " "              |

† For quantities inferior to 100 kilogrammes the duties shall be collected in proportion to the above rates.

• The exportation, trade or detention of elephants' tusks weighing less than two kilogrammes are prohibited.

For packages of mats:

on cantechnone .....

on other products .....

For packages of wood:

on cantechnone .....

on other products .....

All goods passing through Leopoldville in transit, whether up or down the river, shall pay for handling and warehousing, irrespective of duration, a sole tax fixed at the rate of 10 fr. per 10 indivisible kilos, except in the case of rubber and ivory, which shall pay 0.12 fr. and 0.25 fr. per 10 indivisible kilos, respectively.

#### EXEMPTIONS.

The following are exempt from import duties:—Locomotives, railway wagons and materials during the period employed in the construction of the lines and until they are opened for traffic; instruments for sciences and precision; also articles used for public worship; wearing apparel and luggage for the personal use of travellers and of persons coming to reside in the territory of the State; live animals of all kinds; seeds for agricultural purposes; organic and chemical manures.

#### PROHIBITIONS.

ART. 1.—The importation, manufacture, transport, detention, and sale of saccharine and similar substances are prohibited. Products containing saccharine, or sweetened by means of other alimentary substances than cane, beet, milk and glucose sugar, and particularly those sweetened with glycerine, are subject to the same prohibition.

ART. 2.—Substances similar to saccharine are held to be those of a chemical synthesis having a sweetening power but of no nutritive value.

ART. 3.—The prohibition specified in Art. 1 and 2 shall not apply to substances imported for medicinal or pharmaceutical purposes.

## BULGARIA

The correctness of the information given in the following Tariff cannot be assured.

#### INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

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| Bonnets .. .. .                    | 313, 395                     | Cigarette cases .. .. .              | 493                | " .. .. .                           | 108, 109           | " wicks .. .. .                     | 377                |
| Books .. .. .                      | 297                          | Collars and cuffs, paper .. .. .     | 285                | Furniture .. .. .                   | 218-221            | Lead .. .. .                        | 412-444            |
| Boots and shoes .. .. .            | 267, 303                     | Colophony .. .. .                    | 156                | " .. .. .                           | 470                | Leather, manufactures of 300-301    | 417                |
| Bottle .. .. .                     | 213, 216, 261, 286, 303, 401 | Colours and dyes .. .. .             | 171-176            | " .. .. .                           | 306, 304           | Lime .. .. .                        | 190, 415           |
| Boxes 213, 216, 261, 286, 303, 401 | 314, 435, 532, 333           | Combs and teeth for textile .. .. .  | 215                | Gaiters .. .. .                     | 374, 395           | Linen .. .. .                       | 579                |
| Bracelets .. .. .                  | 270, 418                     | Compasses .. .. .                    | 480                | Galloons .. .. .                    | 323, 344, 376, 396 | Liquors .. .. .                     | 301                |
| Brace .. .. .                      | 311, 399                     | Confectionery .. .. .                | 111                | Ganges .. .. .                      | 309                | " medicinal .. .. .                 | 196                |
| Braid .. .. .                      | 56                           | Coppers' wares .. .. .               | 210                | Gauze .. .. .                       | 378                | Lithographic stones .. .. .         | 228                |
| Brass .. .. .                      | 126                          |                                      |                    | Gelatine .. .. .                    | 148                | Locks .. .. .                       | 433                |
| Brass .. .. .                      | 126                          |                                      |                    | Ginger .. .. .                      | 71                 | Locomotives .. .. .                 | 494                |
| Brass .. .. .                      | 126                          |                                      |                    |                                     |                    | Lustres .. .. .                     | 433, 435           |



|                                  |            |       |   |
|----------------------------------|------------|-------|---|
| (a) For cooking .....            | 100 kilos. | 3 00  | — |
| (b) For the table.....           | „          | 50 00 | — |
| 24. Milk, fresh or curdled ..... |            | Free  | — |

## III. ALIMENTARY ANIMAL PRODUCTS—continued.

| No. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|---|--------------------------------|--|
| 26  | Cheese:   |                                |  |
| (a) | Ordinary and "catch cowd".....100 kilos.  | 20 00                          | —  |
| (b) | Other.....100 kilos.  | 75 00                          | 60 00 F                                  |
|     | Camembert, Couloumier, Brie, Roquefort, Pont-l'Évêque.....100 kilos.              | 75 00                          | 40 00 F                                  |
|     | Parmesan, gorgonzola, pecorino, fontina, provolone, and stracchino.....100 kilos. | 75 00                          | 30 00 I                                  |
| 26  | Edible fat, known as "khariche".....100 kilos.                                    | 15 00                          | —  |
| 27  | Margarine and other edible artificial butter.....100 kilos.                       | 100 00                         | —  |
| 28  | Goose fat, lard, and other fats not specially mentioned.....100 kilos.            | 50 00                          | —  |
| 29  | Eggs and yolks of eggs.....100 kilos.   | 10 00                          | —  |
| 30  | Honey, liquid or in the comb.....100 kilos.                                       | 10 00                          | —  |

## III. FISH, AQUATIC ANIMALS, AND FISH PRODUCTS.

|     |  |       |          |
|-----|--|-------|----------|
| 31  | Fish, fresh, of all kinds.....100 kilos.   | 10 00 | —        |
| 32  | Fish, salted:  |       |          |
| (a) | Salmon, cod ("huss"), tunny, sterlet, and in general all fish of the sturgeon and trout kind.....100 kilos.                                    | 50 00 | —        |
| (b) | Others, not specially mentioned.....100 kilos.   | 20 00 | —        |
| 32  | Fish of all kinds, dried, smoked, marinated, preserved or otherwise prepared (including the weight of the immediate receptacle).....100 kilos. | 75 00 | —        |
| 1.  | Sardines and tunny in oil, in boxes.....100 kilos.   | —     | 32 00 FI |
| 2.  | Dried fish salted.....100 kilos.   | —     | 25 00 FI |
| 3.  | Other.....100 kilos.   | —     | 35 00 FI |

Note.—In order to enjoy the Conventional rates established in the Treaty, the importer must prove, by means of a certificate issued by the Chief Customs Officer at the place of exportation, that the articles are the produce of a country entitled to the Conventional Tariff (F.).

Ad. No. 33.—Under marinated fish is included fish prepared not only with salt, but also with vinegar, oil, onions, lemon, pepper, and other spices imported in hermetically sealed receptacles, or otherwise.

Fish in hermetically sealed receptacles as specified in ad. No. 21 is considered as preserved.

|     |   |        |   |
|-----|---|--------|---|
| 34  | Oysters and lotaters (including the weight of the immediate receptacle):  |        |   |
| (a) | Fresh.....100 kilos.  | 40 00  | — |
| (b) | Preserved or otherwise prepared.....100 kilos.  | 75 00  | — |
|     | Ad. No. 34.—The notes under Tariff Nos. 21 and 33 are applicable also to this article.  |        |   |
| 35  | Cuttle fish.....100 kilos.  | 50 00  | — |
| 36  | Mussels, crayfish, snails, shrimps and other shell fish.....100 kilos.  | 10 00  | — |
| 37  | Caviar: (a) Black and botarga (including the weight of the immediate receptacle).....100 kilos.   | 300 00 | — |
| (b) | Other, of fish of all kinds, including red caviar in filets ("dél") or pressed ("torona"), caviar of pike, soft roe, and other edible parts ("deposits") of fish.....100 kilos. | 30 00  | — |

## IV.—CEREALS AND CEREAL PRODUCTS.

|     |   |       |         |
|-----|---|-------|---------|
| 38  | Cereals not specially mentioned.....100 kilos.  | 0 50  | —       |
| 39  | Barley.....100 kilos.   | 2 00  | —       |
| 40  | Rice:   |       |         |
| (a) | Not husked.....100 kilos.   | 5 00  | 4 00 B  |
| (b) | Husked.....100 kilos.   | 3 00  | —       |
| 41  | Haricot beans.....100 kilos.  | 5 00  | —       |
| 42  | Lentils, broad beans, green peas, and the like.....100 kilos.   | 5 00  | —       |
| 43  | Chick peas.....100 kilos.   | 5 00  | —       |
| 44  | Chick peas, roasted ("teblebi").....100 kilos.  | 10 00 | —       |
| 45  | Potatoes.....100 kilos.   | 2 00  | —       |
| 46  | Chestnuts.....100 kilos.  | 5 00  | —       |
| 47  | Malt for brewing.....100 kilos.   | 15 00 | 10 00 A |
| 48  | Flour, from cereals of all kinds, including wheat, rye, maize, spelt, barley and millet.....100 kilos.                            | 5 00  | —       |
| 49  | Potato and all other vegetable flour, including rice, chestnut and bean flour.....100 kilos.                                      | 6 00  | —       |
| 50  | Groats, semolina, "bulgur" (coarsely crushed barley) and other grain, polished or husked.....100 kilos.                           | 6 00  | —       |
| 51  | Sago and sago substitutes, tapioca, and arrow root.....100 kilos.   | 35 00 | 15 00 F |
|     | Ad. No. 51.—By substitutes of sago is understood the artificial sago manufactured from potato fecula also known as "German sago." |       |         |
| 52  | Starch and fecula.....100 kilos.  | 15 00 | 15 00 G |
|     | Rice starch.....100 kilos.  | 15 00 | 12 00 G |

\* Cheese merely salted and put up in less, tin cans or other receptacles is treated as ordinary cheese. Fresh unsalted soft cheese in strainer or bag is also included in this No.

| No. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|--|--------------------------------|--|
| 53  | Pastry of all kinds, containing neither sugar nor spices, including bread, ships' biscuits, "pecenici," cracknels, biscuits, and other bakers' produce of a like nature, not containing sugar.....100 kilos. | 20 00                          | —  |
| 54  | Farinaceous pastes:  |                                |  |
|     | Macaroni, vermicelli, pastes known as "farfalle," "cudrui," "galathea," &c.,.....100 kilos.  | 25 00                          | 8 00 I                                   |
| 55  | Saltp, in roots or in powder.....100 kilos.  | 50 00                          | —  |
| 56  | Bran and urexin for cattle fodder.....100 kilos.   | Free.                          | —  |

## V.—FRUITS, VEGETABLES, AND OTHER PLANTS AND SEEDS.

|     |  |          |         |
|-----|--|----------|---------|
| 57  | Lemons and oranges.....100 kilos.  | 5 00     | 1 50 I  |
|     | Mandarins, oranges, cedrats, pomegranates and other Southern fruits.....100 kilos.   | 5 00     | —       |
| 58  | Figs of all kinds, including green figs.....100 kilos.   | 15 00    | —       |
| 59  | Dates of all kinds.....100 kilos.  | 20 00    | —       |
| 60  | Fresh grapes for making wine or for dessert.....100 kilos.   | 20 00    | —       |
| 61  | Baisans of all kinds.....100 kilos.  | 30 00    | —       |
| 62  | Apples, pears, medlars, plums, apricots, strawberries, dogberries and other fruits:  |          |         |
| (a) | Fresh.....100 kilos.   | 5 00     | —       |
| (b) | Dried.....100 kilos.   | 15 00    | —       |
| 63  | Melons & water-melons.....100 kilos.   | 1 00     | —       |
| 64  | Walnuts: (a) In the shell.....100 kilos.   | 3 00     | —       |
| (b) | Without the shell.....100 kilos.   | 5 00     | —       |
| 65  | Hazle nuts: (a) In the shell.....100 kilos.  | 10 00    | —       |
| (b) | Without the shell.....100 kilos.   | 10 00    | —       |
| 66  | Pistachio nuts of all kinds.....100 kilos.   | 25 00    | 10 00 F |
|     | Earth nuts.....100 kilos.  | 25 00    | 5 50 F  |
| 67  | Almonds and apricot kernels:   |          |         |
| (a) | In the shell.....100 kilos.  | 20 00    | 10 00 F |
| (b) | Without the shell.....100 kilos.   | 40 00    | 20 00 F |
| 68  | Carob beans.....100 kilos.   | 3 00     | —       |
| 69  | Nutmegs.....100 kilos.   | 50 00    | —       |
| 70  | Cocoanuts, "noir de cedra," and palm nuts.....100 kilos.   | 15 00    | —       |
| 71  | Clove, cinnamon, assai-lignes, roots of the pepper plant granulated or in powder; ginger, gratias of paradise, cardamoms, anisomum, coriander seeds, cummin, and other similar products not specially mentioned.....100 kilos. | 50 00    | —       |
| 72  | Black pepper: (a) In corns.....100 kilos.  | 30 00    | —       |
| (b) | In powder.....100 kilos.   | 15 00    | —       |
| 73  | Red pepper (pimenta).....100 kilos.  | 50 00    | —       |
| 74  | Mustard: (a) In powder.....100 kilos.  | 75 00    | 25 00 F |
| (b) | Prepared (including weight of immediate receptacle).....100 kilos.   | 1,500 00 | —       |
| 75  | Vanilla, saffron, and mace.....100 kilos.  | 30 00    | —       |
| 76  | Coffee: (a) Roasted in beans, or ground.....100 kilos.   | 60 00    | —       |
| (b) | Prepared (including weight of immediate receptacle).....100 kilos.   | 60 00    | 40 00 A |
| 77  | Frank coffee and other coffee substitutes, including all roasted vegetable products used as coffee substitutes, such as beetroot, figs, beans, barley, &c.....100 kilos.   | 60 00    | 40 00 A |
|     | No tax is deducted for weight of immediate receptacles.  |          |         |
| 78  | Cocoa: (a) In beans, with or without the shell.....100 kilos.  | 20 00    | —       |
| (b) | Ground or in paste, in tablets or in powder, without addition of sugar.....100 kilos.  | 100 00   | —       |
| 79  | Tea (including weight of immediate receptacle).....100 kilos.  | 100 00   | —       |
|     | Ad. No. 79.—Tea from Alps, so called "chest tea," comes under No. 193.   |          |         |
| 80  | Tobacco: (a) In the leaf.....100 kilos.  | 235 00   | —       |
| (b) | Manufactured (for the narghieh).....100 kilos.   | 800 00   | —       |
| 81  | Tobacco, manufactured:   |          |         |
| (a) | Cut.....100 kilos.   | 2,980 00 | —       |
| (b) | Cigarettes.....100 kilos.  | 2,980 00 | —       |
| (c) | Cigars.....100 kilos.  | 580 00   | —       |
| (d) | Snuff and chewing tobacco.....100 kilos.   | 2,980 00 | —       |
| 82  | Olives: (a) Ordinary, salted.....100 kilos.  | 6 00     | —       |
| (b) | Otherwise preserved or marinated (including weight of immediate receptacle).....100 kilos.   | 15 00    | —       |
|     | Ad. No. 82b.—Preserved and marinated olives shall not only include those salted, but also those otherwise prepared, such as: in vinegar, olive oil, laurel leaves, &c., in receptacles hermetically sealed or not.             |          |         |
| 83  | Oleaginous seeds, not specially mentioned.....100 kilos.   | 6 00     | 6 00 F  |
| 84  | Anise seed, fennel seed, and allspice.....100 kilos.   | 10 00    | —       |
| 85  | Tahin.....100 kilos.   | 15 00    | —       |
| 86  | Seeds (for sowing) and flower bulbs and tubers, not specially mentioned.....100 kilos.   | Free     | Free F  |
|     | Note.—The importation of these products will be effected in accordance with the provisions of the law relating to phylloxera (F.).   |          |         |
| 87  | Vegetables and kitchen-garden produce of all kinds, edible:  |          |         |
| (a) | Fresh.....100 kilos.   | 5 00     | —       |
| (b) | Dried.....100 kilos.   | 15 00    | —       |
| (c) | In brine.....100 kilos.  | 20 00    | —       |
| (d) | Preserved in vinegar, oil &c. (including weight of immediate receptacle).....100 kilos.  | 50 00    | 17 00 F |

| Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. | No. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|---|--------------------------------|--|-----|---|--------------------------------|--|
| Vegetable juices of all kinds for table use<br>100 kilos.   | 50 00                          | —  | 98  | Alcohol having an alcoholic strength of 80<br>degrees or more .....   | 30 00                          | —  |
| Mushrooms of all kinds:   |                                |  | 99  | Spirits: spirit distilled from the residue of<br>pressed grapes, known as "kalina," from<br>stems, "masica," and other similar<br>beverages, in casks, bottles, or other<br>receptacles ..... | 50 00                          | —  |
| (a) Fresh or salted .....   | 10 00                          | —  | 100 | Cognac, rum, arrack, picon, bitters, "fernet,"<br>absinthe, and other similar beverages in<br>casks, bottles, or other receptacles 100 kilos.   | 100 00                         | —  |
| (b) Dried or preserved, in oil, vinegar,<br>&c. (including weight of immediate re-<br>ceptacle) .....                                       | 50 00                          | —  |     | Cognac, arrack, and other natural brandies<br>from wines .....  | —                              | —  |
| Dried or preserved with truffles .....  | 50 00                          | 60 00 F                                  |     | In casks and other receptacles .. per litre   | —                              | 0 60 F                                   |
| Preserved in oil, vinegar &c. ..  | —                              | 35 00 F                                  |     | In bottles .. per bottle of 75 centilitres  | —                              | 0 45 F                                   |
| Hops .....  | 50 00                          | 40 00 A                                  |     |   |                                |  |
| Shrubs, vine-shoots and nursery-garden plants<br>of all kinds .....   | Free                           | Free F                                   |     |   |                                |  |
| Flowers, leaves, moss and other plants for<br>decorative purposes:  |                                |  |     |   |                                |  |
| (a) Living, with roots .....  | 0 50                           | 0 40 F                                   |     |   |                                |  |
| Note.—The importation of these<br>products will be effected in accordance<br>with the provisions of the law<br>relating to phylloxera (F.). |                                |  |     |   |                                |  |
| (c) In bouquets or wreaths .. 100 kilos.  | 50 00                          | —  |     |   |                                |  |
| (c) Dried or prepared .....   | 30 00                          | —  |     |   |                                |  |
| Hay, straw, and all plants and green stuff for<br>cattle fodder, including vetches of all kinds   | Free                           | —  |     |   |                                |  |

VII.—BEVERAGES.

|   |       |         |  |  |  |  |
|---|-------|---------|--|--|--|--|
| Note.—No tare allowance is made<br>for immediate receptacles under Tariff<br>Nos. 94-102.   |       |         |  |  |  |  |
| Wine of all kinds in casks, leather bottles,<br>demijohns, and other large receptacles:   |       |         |  |  |  |  |
| (a) Up to 12 degrees of alcohol in volume<br>100 kilos.   | 30 00 | 30 00 F |  |  |  |  |
| (b) From 12 to 20 degrees .....   | 30 00 | 60 00 F |  |  |  |  |
| (c) 20 degrees and over .....   | 75 00 | 75 00 F |  |  |  |  |
| Ad. No. 94.—Grape must, partially<br>fermented, is also dutiable under this<br>heading.   |       |         |  |  |  |  |
| Note Ex (a) and (b).—Grape wines<br>the produce of the Bordeaux, Burgundy,<br>Roussillon, Beaujolais, Telle; of the<br>basins of the Garonne, Rhone, Loire,<br>Seine, Aude, Herault, Argens, and Var,<br>testing up to 14 degrees inclusive, im-<br>ported in casks or barrels, will pay a<br>duty of 12 lev. 80 stotinki per 100<br>kilos. These wines must be accom-<br>panied by certificates of origin issued<br>by the public authorities of the place<br>of origin and filed by the Chief Customs<br>Officers at the place of exportation,<br>which will be chosen by the French<br>Government and notified to the Bulgar-<br>ian Government. |       |         |  |  |  |  |
| 94 (a) (b) Grape wines, the produce of certain<br>(named) districts in Austria-Hungary,<br>testing up to 14° inclusive, imported in<br>casks or barrels .....   | —     | 12 80 A |  |  |  |  |
| Note.—To obtain the benefit of this<br>rate of duty, these wines must be<br>accompanied by certificates of origin.  |       |         |  |  |  |  |
| Wine of all kinds, in bottles or jars 100 kilos.  | 75 00 | 75 00 F |  |  |  |  |
| Note Ex (a).—Wines imported in<br>bottles, the produce of the Bordeaux,<br>Burgundy, Beaujolais, Roussillon,<br>and Telle; of the basins of the<br>Garonne, Rhone, Loire, Seine, Aude,<br>Herault, Argens, and Var, will pay a<br>duty of 25 stotinki per bottle of 75<br>centilitres.  |       |         |  |  |  |  |
| Ex (b).—Sparkling wines will pay<br>50 stotinki per ordinary bottle (F.).   |       |         |  |  |  |  |
| Ad. No. 95 a and b.—See ad. No.<br>101.   |       |         |  |  |  |  |
| Ad. No. 91 and 96.—Fruit wines<br>(elder, raspberry wine &c.) are also<br>dutiable under these Nos.   |       |         |  |  |  |  |
| Ad. No. 95. Wines imported by<br>persons residing near the frontier, in<br>bags, bottles, receptacles of tin, wood<br>&c., for personal consumption, and<br>unsealed, are dutiable as wine in<br>casks.   |       |         |  |  |  |  |
| 95 (a). Wines imported in bottles, the produce<br>of certain (named) districts in Austria-<br>Hungary .....   | —     | 0 25 A  |  |  |  |  |
| Vinegar, containing up to 8 per cent. of<br>acetic acid .....   | 25 00 | —       |  |  |  |  |
| Ad. No. 96.—Aromatic (perfumed)<br>vinegar is dutiable under Tariff No.<br>103, and vinegar containing more<br>than 8 degrees of acetic acid under<br>No. 1880.   |       |         |  |  |  |  |
| Beer: (a) In casks .....  | 10 00 | —       |  |  |  |  |
| (b) In bottles or jars .....  | 15 00 | —       |  |  |  |  |
| Note.—German beers shall enjoy<br>all Customs and other duty facilities<br>accorded to foreign beers of every<br>kind (F.).   |       |         |  |  |  |  |

|  |   |            |        |        |
|--|---|------------|--------|--------|
| 98   | Alcohol having an alcoholic strength of 80<br>degrees or more .....   | 100 kilos. | 30 00  | —      |
| 99   | Spirits: spirit distilled from the residue of<br>pressed grapes, known as "kalina," from<br>stems, "masica," and other similar<br>beverages, in casks, bottles, or other<br>receptacles ..... | 100 kilos. | 50 00  | —      |
| 100  | Cognac, rum, arrack, picon, bitters, "fernet,"<br>absinthe, and other similar beverages in<br>casks, bottles, or other receptacles 100 kilos.   | 100 00     | —      | —      |
|  | Cognac, arrack, and other natural brandies<br>from wines .....  | —          | —      | —      |
|  | In casks and other receptacles .. per litre   | —          | —      | 0 60 F |
|  | In bottles .. per bottle of 75 centilitres  | —          | —      | 0 45 F |
| Note.—In order to be entitled to<br>these duties, natural brandies enu-<br>merated above must be accompanied<br>by the special documents issued for<br>these articles by the French Indirect<br>Taxation Department, and for the<br>purpose of identification by the<br>Chief Customs Officer at the place of<br>exportation.                                  |   |            |        |        |
|  | Rum and tafia:  |            |        |        |
|  | In casks and other receptacles .. per litre   | —          | —      | 0 45 F |
|  | In bottles of 75 centilitres .. per bottle  | —          | —      | 0 45 F |
| 101  | Liquours of all kinds .....   | 100 kilos. | 120 00 | —      |
| (a)  | In bottles of 75 centilitres .. per bottle  | —          | —      | 0 60 F |
| (b)  | In other receptacles .. per litre   | —          | —      | 0 70 F |
| Note to Nos. 95, 100, 101 and 102.—<br>Bottles of a capacity of one-half<br>bottle, or of one-half litre will pay<br>half the duty applicable to whole<br>bottles and whole litres respec-<br>tively (F.).   |   |            |        |        |
| Ad. No. 101.—All spirits, flavoured<br>or sweetened, such as chartreuse,<br>"arapas," maraschino, Benedictine,<br>ratatfa, of raspberries or cherries &c.,<br>are considered as liquours.  |   |            |        |        |
| 102  | Mineral waters, natural or artificial 100 kilos.  | 5 00       | —      | —      |
| Ad. No. 102.—When imported in<br>bottles with mechanical stoppers the<br>bottles will be tariffed separately.<br>Bottles with mechanical stoppers<br>are dutiable according to their real<br>weight. In order to ascertain the<br>gross weight of mineral waters, the<br>actual net weight of the bottles shall<br>be deducted from the total gross<br>weight. |   |            |        |        |

VII.—SUGAR AND SUGAR PRODUCTS.

|     |   |            |         |         |
|-----|---|------------|---------|---------|
| 103 | Refined sugar, in all forms .....   | 100 kilos. | 27 50   | —       |
| 104 | Raw sugar (unrefined) ..  | 25 00      | —       | —       |
| 105 | Molasses ..   | 20 00      | —       | —       |
| 106 | Glucose from fruit and potato syrup ..  | 20 00      | —       | —       |
| 107 | Sugar candy and so-called "pepin" sugar<br>100 kilos.   | 30 00      | —       | —       |
| 108 | Fruit syrups with addition of sugar or<br>honey .....   | 100 kilos. | 50 00   | —       |
| 109 | Fruit jams, compotes, or marmalades, so-<br>called "marmelade" fruit paste, of all kinds<br>of fruit, with addition of sugar or honey<br>100 kilos.                                     | 50 00      | 40 00 F | —       |
| 110 | Sweetmeats of all kinds and preserved<br>fruits .....   | 100 kilos. | 75 00   | 60 00 F |
| 111 | Rahat-leucum ..   | 50 00      | —       | —       |
| 112 | Halva (so-called "tahfa" and other) ..  | 80 00      | —       | —       |
| 113 | Cocoa and chocolate in powder or in tablets,<br>with addition of sugar .....  | 100 kilos. | 100 00  | —       |
| 114 | Fine confectionery with addition of sugar or<br>honey, such as "pasta d'Espagne," ginger-<br>bread, "baklava," small dessert cakes, and<br>other similar sweetened pastry .. 100 kilos. | 75 00      | 30 00 F | —       |
| 115 | Sweet biscuits of all kinds .....   | 50 00      | 30 00 F | —       |
| 116 | Nestlé's flour and other prepared flour for<br>infants' food .....  | 100 kilos. | 40 00   | —       |
| 117 | Fruit, cooked or preserved, without sugar or<br>honey, such as "raisins," prune pastilles,<br>"petunies," &c. .... 100 kilos.   | 25 00      | —       | —       |
| 118 | Marmalades and pastilles prepared with sugar,<br>must of grapes, of honey, &c. .... 100 kilos.  | 40 00      | —       | —       |
| 119 | Condensed milk, with addition of sugar or<br>otherwise prepared .....   | 100 kilos. | 50 00   | —       |
| 120 | Sweet delicacies not specially mentioned ..   | 50 00      | —       | —       |

† Ad. No. 104.—The following are included under this heading:—Sugar  
obtained from cereals, fruit, and feculae, exhausted syrups (molasses)  
from refining, and all thick liquids containing sugar, not otherwise  
mentioned. Fruit syrups are included under No. 105, and medicinal  
syrups under No. 186.

\* Tare is allowed only on the weight of the exterior packing. No tare  
is deducted for bottles or other immediate receptacles.



| No.   | Goods.                                       | General<br>Tariff.<br>Lvs. St. | Conver-<br>sional<br>Tariff.<br>Lvs. St. | No.  | Goods.                                      | General<br>Tariff.<br>Lvs. St. | Conver-<br>sional<br>Tariff.<br>Lvs. St. |
|---|--|--------------------------------|--|--|---|--------------------------------|--|
| VIII.—OILS, FATS, WAX AND PRODUCTS THEREOF. |  |                                |  |  |   |                                |  |
| 121   | Olive oil:                                   |                                |  | 143  | Gum arabic:                                 |                                |  |
|   | (a) In barrels, jars, or other receptacles   | 15 00                          | 10 00 F                                  |  | (a) In powder or grains.....100 kilos.      | 15 00                          | —  |
|   | containing more than 10 kilos.....100 kilos. |                                |  |  | (b) Dissolved.....                          | 30 00                          | —  |
|   | (b) In bottles or other receptacles con-     | 25 00                          | 18 00 F                                  |  | Ad. No. 1132.—No tare is deducted           |                                |  |
|   | taining 10 kilos, or less.....100 kilos.     |                                |  |  | for bottles.                                |                                |  |
| 122   | Sesame and nut oils:                         |                                |  | 144  | Lao (gum lac), in sticks, grains, leaves,   | 15 00                          | —  |
|   | (a) In barrels, jars or other receptacles    | 20 00                          | 20 00 F                                  |  | shells, &c.....100 kil s.                   |                                |  |
|   | containing more than 10 kilos.....100 kilos. | 30 00                          | 30 00 F                                  | 145  | Vegetable juices and resins: not specially  | 15 00                          | —  |
|   | Sesame oil.....                              | —                              | 10 00 F                                  |  | mentioned.....100 kilos.                    |                                |  |
|   | (c) In bottles or other receptacles con-     | 30 00                          | 30 00 F                                  | 146  | Vegetable glue.....                         | 10 00                          | —  |
|   | taining 10 kilos, or less.....100 kilos.     | —                              | 10 00 F                                  | 147  | Glue and cobbler's wax.....                 | 20 00                          | —  |
| 123   | Edible vegetable oils, not specially men-    |                                |  | 148  | Gelatine and fish-glue.....                 | 25 00                          | 20 00 A                                  |
|   | tioned:                                      |                                |  | 149  | Dextrine.....                               | 30 00                          | —  |
|   | (a) In barrels, jars, or other receptacles   | 30 00                          | 10 00 F                                  | 150  | Sealing wax, red or of other colour.....    | 200 00                         | —  |
|   | containing over 10 kilos.....100 kilos.      | 40 00                          | 18 00 F                                  | 151  | Sealing wafers.....                         | 120 00                         | —  |
|   | (b) In bottles or other receptacles con-     |                                |  | 152  | Albumen (egg white).....                    | 120 00                         | —  |
|   | taining 10 kilos, or less.....100 kilos.     |                                |  | 153  | Adhesive substances not specially mentioned | 50 00                          | —  |
| 124   | Linseed oil, raw or boiled, and colour       | 25 00                          | —  |  | 100 kilos.                                  |                                |  |
|   | oil.....100 kilos.                           |                                |  | X. MINERAL RESINS AND OILS.                  |   |                                |  |
|   | Ad. No. 124.—This number includes            |                                |  | 154  | Mineral tar (coal tar).....100 kilos.       | 5 00                           | —  |
|   | linseed oil substitutes such as verosis      |                                |  | 155  | Asphalt and other mineral resins:           |                                |  |
|   | gras (finnis), oleocain (hetrol), Niger      | 15 00                          | —  |  | (a) Asphalt stone in lumps.....             | Free                           | —  |
|   | oil &c.....                                  |                                |  |  | (b) Asphalt stone, powdered.....100 kilos.  | 2 00                           | —  |
| 125   | Cotton-seed oil, edible.....100 kilos.       |                                |  |  | (c) Asphalt, liquid; mineral tar resin;     |                                |  |
|   | Ad. No. 125.—Cotton-seed oil can             |                                |  |  | coal resin and naphtha resin; asphalt       | 5 00                           | —  |
|   | only be imported for use in industries       |                                |  |  | mastic.....100 kilos.                       |                                |  |
|   | after denaturation in the Custom             |                                |  |  | (d) Articles of asphalt and of other        | 7 00                           | —  |
|   | house.                                       |                                |  |  | mineral resins.....100 kilos.               |                                |  |
|   | N.B. Ad. No. 125.—Cotton seed oil            |                                |  | 156  | Paraffin.....                               | 10 00                          | 10 00 G                                  |
|   | imported for industrial purposes, after      |                                |  | 157  | Crockerit, raw and refined (ceresine).....  | 50 00                          | —  |
|   | having been denatured, shall be duti-        |                                |  | 158  | Naphtha ("mineral turpentine").....         | 15 00                          | —  |
|   | able under No. 125.                          |                                |  | 159  | Petroleum and other mineral illuminating    |                                |  |
| 126   | Almond oil, cocca nutter and cocca-nut       | 10 00                          | 10 00 F                                  |  | oils, raw or refined.....100 kilos.         | 5 00                           | —  |
|   | oil, (huile de coco) (comestible vegetable)  |                                |  | 160  | Heavy mineral oils and residues from the    |                                |  |
|   | oil.....100 kilos.                           |                                |  |  | refining of naphtha (crude petroleum) and   | 5 00                           | —  |
|   | Ad. No. 126.—Cocca-nut oil im-               |                                |  |  | other mineral oils.....100 kilos.           |                                |  |
|   | ported for industrial purposes shall, if     |                                |  |  | Ad. No. 160.—Residues from the              |                                |  |
|   | it be coloured by any process, be            |                                |  |  | refining of petroleum, known as             |                                |  |
|   | dutiable under No. 125.                      |                                |  |  | "pavonin" and serving for heating           |                                |  |
| 127   | Coal liver oil.....100 kilos.                | 20 00                          | —  |  | purposes, are exempt from duty.             |                                |  |
|   | Ad. No. 127.—Edible fish oils are            |                                |  | 161  | Vaseline.....100 kilos.                     | 5 00                           | —  |
|   | also dutiable according to this No.          |                                |  |  | Ad. No. 161.—Vaseline imported in           |                                |  |
| 128   | Oils not specially mentioned, for use in     |                                |  |  | small receptacles, such as small boxes      |                                |  |
|   | industries, and for other purposes, but not  |                                |  |  | or bottles, capsules, &c., for cosmetics,   |                                |  |
|   | for human consumption, excepting aro-        | 5 00                           | 5 00 F                                   |  | perfumed or not, is dutiable under          |                                |  |
|   | matic oils.....100 kilos.                    | —                              | 5 00 F                                   |  | No. 162.                                    |                                |  |
|   | (a) Palm and beecham oils.....               |                                |  | XI.—FUEL.                                    |   |                                |  |
|   | (b) Castor oil.....                          |                                |  | 162  | Coal and coke for heating.....              | Free                           | —  |
| 129   | Fish fats and other fats for use in in-      | 5 00                           | 4 00 Bel                                 | 163  | Coke for mineral smelting.....              | Free                           | —  |
|   | dustries.....100 kilos.                      |                                |  | 164  | Pine-wood.....100 kilos.                    | 0 20                           | —  |
|   | Ad. No. 129.—Degrees used for the            |                                |  | 165  | Charcoal.....100 kilos.                     | 1 00                           | —  |
|   | preparation of chamois leather is in-        |                                |  | 166  | Other fuel not specially mentioned.....     | 2 50                           | —  |
|   | cluded under this heading.                   |                                |  |  |   |                                |  |
| 130   | Tallow, oleine and other non-edible animal   | 10 00                          | —  | XII.—AROMATIC OILS, ESSENCES, PERFUMERY, AND |   |                                |  |
|   | fats.....100 kilos.                          |                                |  | TOILET ARTICLES.                             |   |                                |  |
| 131   | Spermoceti, stearin, glycerine, palmist-     | 20 00                          | —  | 167  | Essence of roses.....                       | Free                           | —  |
|   | lanoline.....100 kilos.                      |                                |  | 168  | Volatile oils of all kinds and natural or   |                                |  |
| 132   | Beeswax, vegetable wax, beeswax in the       | 50 00                          | —  |  | artificial aromatic preparations, as also   |                                |  |
|   | comb.....100 kilos.                          | 25 00                          | —  |  | pomades and perfumed oils not contain-      |                                |  |
| 133   | Candles: (a) Of tallow.....                  | 30                             |  |  |   |                                |  |

[illegible]

<sup>1</sup> 70 lev. also in the Convention with Italy for *toilet soaps, perfumed or not, and medicinal soaps.*

<sup>2</sup> Note to No. 176.—Insignificant additions of organic colours, natural or artificial, not exceeding 3%, shall not affect the tariff classification of mineral colours, natural or artificial. When the addition exceeds 3%, said colours shall be dutiable under No. 175 as artificial organic colours. (G.)

<sup>2</sup> Convention with France as regards lead litharge.

<sup>1</sup>Ad. to 18d.—Acetic acid and essence of vinegar containing up to 8 per cent. of acid are considered as vinegar, and will be classed under No. 96. Liquid acetic acid, imported for industrial purposes, is free of duty, on condition of its being denatured at the Custom-house at the importers' expense.

\* Words in square brackets added by Convention with Italy

## XIV.—CHEMICAL PRODUCTS AND PREPARATIONS—continued.

| Nos.   | Goods.  | General<br>Tariff.<br>L. v. St. | Conven-<br>tional<br>Tariff.<br>L. v. St. |
|--------|---|---------------------------------|---|
|        | (23) Methyl alcohol (spirits of wood or methylene) ..... 100 kilos.   | 10 00                           | —   |
|        | (24) Bitartrate of potassium (cream of tartar) ..... 100 kilos.   | 50 00                           | —   |
|        | (25) Silicate of potassium or of sodium (soluble glass) ..... 100 kilos.  | 50 00                           | —   |
|        | (26) Hydrosilicate of magnesium (talc) and stearite (asbestos) ..... 100 kilos.   | 50 00                           | —   |
|        | (27) Carbonate of lime or chalk in powder, natural or precipitated, pure 100 kilos.   | 5 00                            | —   |
|        | (28) Gypsum (sulphate of lime) baked or not, ground or not ..... 100 kilos.   | 5 00                            | 1 00 A                                    |
|        | (29) Saccharine "cane sugar," ankerine, dulcine and other sweetening substances obtained by synthetic processes ..... kilo. | 100 00                          | —   |
|        | Note.—The importation of saccharin &c. is only permitted under the authorisation of the public health authorities.          |                                 |   |
|        | (30) Sulphide of soda ..... Free  | —                               | —   |
|        | (31) Chloride of magnesium ..... 2 00   | —                               | —   |
|        | (32) "Urzol" ..... Free   | —                               | —   |
|        | (33) Solutions for spraying vines, fruit trees or cereals ..... "   | —                               | —   |
|        | (34) Chloride of potash (eyelin) ..... Monopoly   | —                               | —   |
| 191    | Rock-salt and sea salt ..... 15 00  | 15 00 B                         | —   |
| 192    | Chemical products and preparations not mentioned ..... 15 00  | 15 00 B                         | —   |
|        | This number also includes sheep dip (B.).   | —                               | —   |
| ex 192 | Carbide of calcium ..... 100 kilos.   | —                               | 9 00 A                                    |

## XV.—MEDICINAL MATERIALS, SIMPLE OR COMPOUND MEDICINES.

|     |   |        |          |
|-----|---|--------|----------|
| 193 | Herbs, flowers, leaves, barks, roots, mosses, and seeds of all sorts employed in medicine 100 kilos.  | 20 00  | —        |
| 194 | Distilled waters in which are boiled herbs, flowers, leaves, and barks used in medicine:  |        |          |
|     | (a) With alcohol ..... 100 kilos.   | 50 00  | —        |
|     | (b) Without alcohol ..... 30 00   | —      | —        |
| 195 | Medicaments which figure in the official pharmacopœia (including the weight of the immediate receptacle) ..... 100 kilos.   | 50 00  | 50 00 G  |
|     | Note.—Lysol and lysoform shall be dutiable under No. 195.   |        |          |
| 196 | Medicinal wines, liquors, alcohol prepared for medical use ..... 100 kilos.   | 100 00 | —        |
|     | Medicinal wines:  |        |          |
|     | (1) By the litre ..... litre  | —      | 0 75 F   |
|     | (2) In bottles of 75 centilitres ..... bottle   | —      | 0 65 F   |
|     | (3) All other ..... 100 kilos.  | —      | 0 00 F   |
|     | Note 1.—The following are considered as medicinal wines:—Quinine, rhubarb, candurango, camphor, pepsine, and similar wines, employed exclusively as remedies, and recognised as such by the medical department. |        |          |
|     | Note 2.—See ad. No. 101.  |        |          |
| 197 | Other medicinal preparations (specialities) not mentioned in the official pharmacopœia 100 kilos.   | 150 00 | 100 00 F |
|     | Ad. No. 197.—Medicinal specialities are only admitted into the country by permission of the medical department.   |        |          |
|     | Taxes for Nos. 191, 195, 196 and 197.—Articles coming under these numbers are dutiable, including the weight of immediate receptacles, such as boxes, bottles &c.   |        |          |

## XVI.—BUILDING TIMBER AND MATERIALS FOR WHEEL-WRIGHTS', TURNERS', COOPERS', AND BASKETMAKERS' USE, AND PRODUCTS OF THEIR INDUSTRIES.

|        |   |       |         |
|--------|---|-------|---------|
| 198    | Timber of all sorts:  |       |         |
|        | (a) Round, with or without bark, of all lengths and thicknesses ..... 100 kilos.  | 0 50  | —       |
|        | (b) Squared ..... 0 75  | —     | —       |
|        | (c) Planks sawn, but not planed, of a thickness of one centimetre or more 100 kilos.  | 2 00  | —       |
|        | Under 198 (a) are comprised beams, tree trunks for planks, telegraph and telephone poles, ships' masts, and other similar round wood. |       |         |
|        | Under 198 (b) are included all squared timber, of three, four, or more sides, such as wooden shafting, rafters, &c.                   |       |         |
|        | Under 198 (c)—The same materials, when planed, are classed under No. 211.   |       |         |
| ex 198 | Timber of all kinds:  |       |         |
|        | (a) Round, with or without bark, of any length and thickness ..... 100 kilos.   | —     | 0 30 A  |
|        | (c) Sawn, but not planed, of a thickness of more than 1 centimetre:   |       |         |
|        | (1) Hard ..... 1 50 A   | —     | —       |
|        | (2) Soft ..... 2 00 A   | —     | —       |
| 199    | Sheets of wood for veneers and boards of all sorts of wood of a thickness of less than one centimetre ..... 100 kilos.                | 45 00 | 22 00 A |

† Bottles of a capacity of one half bottle, or of one half litre, will pay half the duty applicable to whole bottles and whole litres respectively.

| Nos.   | Goods.   | General<br>Tariff.<br>L. v. St. | Conven-<br>tional<br>Tariff.<br>L. v. St. |
|--------|--|---------------------------------|---|
| 200    | Exotic and odoriferous woods of all sorts, even in logs, boards, &c. .... 100 kilos.   | 0 50                            | —   |
|        | Ad. No. 200.—The following are comprised under this heading:—Ebony, mahogany, cedar, cypress, lignum vitae, olive, box, walnut, jasmine, alca, sandal, violet wood, australian, citron, orange, camphor, American black walnut, palm, &c.  |                                 |   |
| 201    | Cork: (a) Raw or in boards ..... 100 kilos.  | 5 00                            | 5 00 GF                                   |
|        | (b) Bottle corks and other articles ..... 50 00  | 50 00 F                         | —   |
| ex 201 | (b) Slabs, shells and bricks of cork waste (cork stone), called "Reform," "Kuniglit" and the like; as also the same articles composed of clay, fossil earth, asbestos, wood shavings, and other similar material ("Thermalit," &c.) for insulating and coating ..... 100 kilos.            | —                               | 20 00 A                                   |
| 202    | Common bast and raphia ..... 4 00  | —                               | —   |
| 203    | Wood bark, poles, twigs, osiers for plaiting, rushes, straw for beams, reeds, rushes, rush roots, cocanant or palm fibre, ixtle, esparto grass, and other similar materials for wattling, brush making, &c. .... 100 kilos.  | 1 00                            | —   |
| ex 203 | Wood wool ..... Free A   | —                               | —   |
| 204    | Cocoa and palm nut shell and other hard nuts, seeds, &c. for cutting ..... Free  | —                               | —   |
| 205    | Unworked ivory ..... "   | —                               | —   |
| 206    | Bones, hoofs and horns, animals in pieces, plaques, and other forms ..... "  | —                               | —   |
| 207    | Coral, rough, or in beads ..... 100 kilos.   | 100 00                          | 100 00*                                   |
|        | Ad. No. 207.—Imitation coral is taxed according to the material of which it is made.   |                                 |   |
| 208    | Real pearls ..... 100 00   | —                               | —   |
| 209    | Other materials, raw or half-worked, for carving, not classified ..... Free  | —                               | —   |
| 210    | Coopers' wares, of oak or other wood, prepared, fitted together or not ..... 100 kilos.  | 6 00                            | —   |
|        | Ad. No. 210.—This heading includes barrels, buckets, pails, and the like, whether fitted together or not.  |                                 |   |
| 211    | Joiners' wares, uncarved, fitted together or not:  |                                 |   |
|        | (a) Varished, but not lacquered 100 kilos.   | 15 00                           | —   |
|        | (b) Lacquered or painted ..... 20 00   | —                               | —   |
|        | Note.—This heading includes doors, windows, balconies, steps, and other similar articles. Metal fittings and other accessories of such articles will be taxed according to the material (and quality) of which they are made.  |                                 |   |
| 212    | Cart and wheelwrights' work: such as axles, tyres, spokes, boxes, yokes, wheels, poles, or shafts, and all other wooden accessories for carts and waggon:  |                                 |   |
|        | (a) Plain ..... 100 kilos.   | 10 00                           | —   |
|        | (b) Painted, lacquered, or combined with iron or steel ..... 20 00   | —                               | —   |
|        | Ad. No. 212.—The foregoing articles, if simply squared and without any further work, will be taxed under No. 198 (b).  |                                 |   |
| 213    | Common carpenters', turners', and carvers' wares:  |                                 |   |
|        | (a) Not painted and not lacquered 100 kilos.   | 30 00                           | 25 00 A                                   |
|        | (b) Painted or lacquered ..... 50 00   | 35 00 A                         | —   |
|        | Ad. No. 213.—This heading includes pitchforks, spades, rakes, pulleys, handles for tools, troughs, bins, bowls, boxes, spoons, hoes, mallets, bands for sieves, wooden shoes, trees for boots and hats, cases, wooden combs, tables called "aofra," benches, and all similar wooden wares. |                                 |   |
| 214    | Bootmakers' parts ..... 100 kilos.   | 10 00                           | —   |
| 215    | Combs and teeth for textile materials ..... Free   | —                               | —   |
| 216    | Fine turners' and carvers' wares of wood:  |                                 |   |
|        | (a) Ordinary coloured or lacquered 100 kilos.  | 75 00                           | 60 00 A                                   |
|        | (b) The same, combined with other material, except precious materials 100 kilos.   | 100 00                          | 75 00 A                                   |
|        | Ad. No. 216.—This heading comprises shoes, tobacco pipes, cigarette holders, handles for umbrellas, knives, and brushes, whip handles, and other similar articles.   |                                 |   |
|        | Ad. No. 216 (b).—Under this heading are included whip handles, even covered with cotton and combined with secondary accessories of common metal (A).   |                                 |   |
| 217    | Walking-sticks:  |                                 |   |
|        | (a) Wholly of wood, or combined with common metals ..... 100 kilos.  | 100 00                          | —   |
|        | (b) Combined with carving or other materials, except precious metals 100 kilos.  | 160 00                          | —   |
|        | (c) With handles of bone or of precious metals, or silvered or gilt or not 100 kilos.  | 300 00                          | —   |

\* Convention with Italy for coral worked of all kinds, not mounted.



| Nos. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. | Nos. | Goods.  | General<br>Tariff.<br>Lev. St.   | Conven-<br>tional<br>Tariff.<br>Lev. St.  |                    |
|------|---|--------------------------------|--|------|---|----------------------------------|---|--------------------|
| 218  | Furniture of bent wood, put together or not.....100 kilos.<br>Ad. No. 218.—Such articles, if combined with leather or stuff, are considered as upholstered and taxed under No. 224.<br>N.B. ad. No. 218.—Furniture of bent wood, put together or not, is included in this No., even when combined with wood other than bent wood, which may also be veneered, or when combined with articles of straw or reed, &c., plaited, or when the furniture has parts which are turned, perforated or simply hollowed with the saw, or is ornamented by pressing, by the addition of lines (engraved, or produced by other similar processes) crossing each other and forming any kind of pattern, by burning with heated plates, by stamping, by etching, or by the beaming machine, provided that the furniture be not carved (A). | 40 00                          | 30 00 A                                  |      | (2) Weighing from $\frac{1}{2}$ kilog. to 1 kilog. each.....100 kilos.<br>(3) Weighing less than $\frac{1}{2}$ kilog. each.....100 kilos.<br>(c) Tresses and plaits of straw, shavings, grass and all other vegetable or animal fibre, for use in hat making, coloured or not.....100 kilos.<br>(d) Mats and coverings of rush and other vegetable materials.....100 kilos.<br><i>Note.</i> —This heading (d) includes doormats made only of the materials mentioned, even if coloured.   | 80 00<br>100 00<br>5 00<br>20 00 | —<br>—<br>—<br>—                          |                    |
| 219  | Seats, except of bent wood, not carved, not ornamented, not lacquered nor polished:<br>(a) Of common wood.....100 kilos.<br>(b) Combined with other non precious materials.....100 kilos.<br>Ad. No. 219b.—The following are included under this heading:—Seats of cedar wood, ebony, cypress, walnut, box, olive, palm, and other exotic trees.  | 50 00                          | 40 00 A                                  | 228  | Hats of straw, shavings, esparto grass, bark, palm fibre, or any other vegetable material:<br>(a) Not trimmed:<br>Of straw and shavings.....each<br>Other.....<br>(b) Trimmed with ribbons, but without flowers or feathers.....each<br>(c) Trimmed with flowers, feathers, or other ornaments.....each<br><i>Note.</i> —To No. 228.—Hats of straw, shavings, esparto, bark, palm fibre or any other vegetable material, woven in a single piece ( <i>cloche</i> ) without sewing, nublached, not dressed ( <i>non apprêtés</i> ) and not trimmed, shall be dutiable at 50% of the rates provided for the same articles, dyed, dressed, but not trimmed ( <i>formés</i> ).  | 0 30<br>0 50<br>1 20<br>3 00     | 0 30 PI<br>0 50 PI<br>0 70 GFL<br>3 00 F  |                    |
| 220  | Seats of all sorts of wood with carving, with or without ornaments of common metal, gilt or not, lacquered or not.....100 kilos.  | 150 00                         | 100 00 A                                 | 229  | Common saddles for loads, finished or not, each   | 1 00                             | —   |                    |
| 221  | Furniture (except seats) of all sorts of wood, veneered:<br>(a) Without ornaments or carvings, and not lacquered.....100 kilos.<br>(b) Carved or inlaid, lacquered, combined with common metals, gilt or not.....100 kilos.   | 50 00<br>100 00                | 40 00 A<br>80 00 A                       | 230  | Common wooden brushes, combined with wood or wire, without ornament, not lacquered:<br>(a) Fitted with vegetable fibre 100 kilos.<br>(b) Fitted with animal fibre (whalebone, horsehair, pigs' bristles, &c.).....100 kilos.<br>(1) Brushes for masons, whitewashers, and house painters, with mountings of common wood.....100 kilos.<br>(2) Other goods coming under letter (b).....100 kilos.<br>(c) Fitted with mixed vegetable and animal materials.....100 kilos.<br>Ad. No. 230.—The following are considered as common brushes:—Shoe brushes, scrubbing brushes, paint brushes, brooms, doormat brushes, chimney brushes, lamp brushes, mops, and generally all brushes conforming to the conditions of this heading. | 40 00<br>100 00<br>—<br>—        | —<br>—<br>20 00 G<br>80 00 G              |                    |
| 222  | Large furniture (except seats) of all kinds of common woods.....100 kilos.<br>Ad. No. 222.—Common wood includes pine, oak, beech, lime, cherry, mulberry, ash, acacia, &c.  | 60 00                          | —  | 231  | Fine brushes: (a) Mounted on polished wood, bone, or horn.....100 kilos.<br>(b) Mounted on metal, ivory, mother-of-pearl, and similar materials.....100 kilos.<br>Ad. No. 231.—This heading comprises india-rubber tooth brushes, hair brushes tipped with metal fixed on leather or india-rubber, brushes of pigs' bristles or on stalks of Indian millet, with wire bindings, fitted into lacquered or varnished wood, also hairdressers' mechanical brushes.<br><i>Note</i> to Nos. 230 and 231.—The inter-lacing or binding of the fibres with metallic wire has no effect on the tariff classification (c).  | 60 00                            | —<br>150 00<br>300 00                     | —<br>120 00 G<br>— |
| 223  | Furniture of cabinet makers' woods:<br>(a) With or without carvings, but without ornaments of carving, and not lacquered.....100 kilos.<br>(b) Carved, with ornaments of common metals, gilt or not, lacquered or not.....100 kilos.  | 100 00<br>150 00               | —<br>—                                   | 232  | Bags of whalebone or of imitations thereof.....100 kilos.   | 300 00                           | —   |                    |
| 224  | Stuffed and covered furniture of all sorts:<br>(a) Combined with common materials, except leather.....100 kilos.<br>(b) Combined with fine materials or leather.....100 kilos.<br>Ad. Nos. 218-224.—Detached parts of furniture and seats are treated as fitted up furniture. Seats and furniture of bamboo and cane are treated as those of wood, and are taxed according to the category to which they belong.  | 300 00<br>300 00               | 200 00 A<br>250 00 A                     | 233  | Turnery work of whalebone, horn, hoofs, or bone:<br>(a) Buttons (including weight of immediate receptacle).....100 kilos.<br>(b) Combs (including weight of immediate receptacle).....100 kilos.<br>(c) Cigarette holders and pipes of wood of all sorts, combined with the above-mentioned materials (including weight of immediate receptacle).....100 kilos.<br>(d) Articles of turnery not mentioned under (a) (b) and (c) (including weight of immediate receptacle).....100 kilos.  | —<br>—<br>—<br>400 00            | —<br>80 00<br>150 00<br>140 00 F          |                    |
| 225  | Frames, bedslings, and mountings of wood:<br>(a) In the rough or simply in plaster or cement.....100 kilos.<br>(b) The same, lacquered, smooth gilt.....100 kilos.<br>(c) The same, carved or otherwise ornamented.....100 kilos.<br>Ad. No. 225.—Iron-holders, pulpits, thrones, &c., for churches, carved or chiselled, are included under this heading.  | 75 00<br>150 00<br>200 00      | 30 00 Bel<br>40 00 Bel<br>80 00 Bel      | 234  | Diamonds, sapphires, and other precious stones not specially mentioned, in the natural state, polished, cut, but not mounted; semi-precious stones, such as rock crystal, agate, garnet, onyx, jasper, tourmaline, lazulite, malachite, and others not specially mentioned, in the natural state, polished, cut, or engraved, but not mounted.....100 kilos.<br>Ad. No. 234.—This heading includes also rough or rough hewn.....100 kilos.<br>(1) Rough.....100 kilos.<br>(2) Squared or sawn.....100 kilos.<br>(3) Sculptured, polished, mounted, or otherwise worked, weighing 75 kilos, or more of each piece.....100 kilos.   | —<br>—<br>—<br>2 00<br>—<br>5 00 | —<br>—<br>—<br>Free I<br>1 50 I<br>5 00 I |                    |
| 226  | Wooden wares not otherwise mentioned.....100 kilos.   | 100 00                         | —  | 235  | Marble, alabaster (and granite):<br>(a) Rough or rough hewn.....100 kilos.  | 2 00                             | —   |                    |
| 227  | Basket work of all sorts of materials belonging to the vegetable or animal kingdom:<br>(a) Ordinary hamper, baskets, and similar articles for packing and transport of merchandise made of plaited osier, willow (but not peeled or split), of rush, shaving, or bark, combined or not with other common materials; brooms and reposes of grasses, barks, or fibres, of all sorts.....100 kilos.<br>(b) Baskets and other articles of basket work (except those mentioned under (a), of split or peeled osier, grass, straw, palm-leaf, used in gardens and in house-keeping, painted or not, combined or not with other common materials:<br>(1) Weighing more than 1 kilog. each.....100 kilos.   | 15 00<br>40 00                 | —<br>—                                   |      |   |                                  |   |                    |

\*Ad. No. 227.—Small articles of luxury, plaited of different vegetable materials, which are naturally or by their workmanship fine, or by their combination with other materials, such as stoffs, skins, metals, &c., are taxed under Section XXX.  
Small Chinese or Japanese mats with warp of hemp or cotton, for decorating rooms, as also gilt, silvered or bronzed articles of basket work, are also taxed under Section XXX.

\* A rate of 75 lev. is established in the Italian Convention for buttows of bone, horn and corozo (vegetable ivory).  
† Words in square brackets added in Italian Convention.

## XVII.—MINERALS, GLAZES AND THEIR PRODUCTS, &amp;c.

| Nos. | Goods.   | General Tariff. |           | Conventional Tariff. |          | Nos. | Goods.  | General Tariff. |           | Conventional Tariff. |          |
|------|--|-----------------|-----------|----------------------|----------|------|---|-----------------|-----------|----------------------|----------|
|      |  | Lev. St.        | Lev. St.  | Lev. St.             | Lev. St. |      |   | Lev. St.        | Lev. St.  | Lev. St.             | Lev. St. |
|      | (c) Wares of marble or alabaster, polished, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing from 5 to 75 kilos, each .....   | 10 00           | 7 50 I    |                      |          | 239  | Porcelain wares: 100 kilos. ....  | 25 00           | 25 00 I   |                      |          |
|      | (d) Other small articles of marble or alabaster, polished or shaped, combined or not with other materials, except precious metals, ivory, mother-of-pearl, &c., weighing 5 kilos, and less each .....  | 30 00           | 25 00 I   |                      |          |      | (a) Of one colour, without reliefs ..   | 10 00           | —         |                      |          |
| 286  | Stones of all sorts not otherwise mentioned, other than marble and alabaster: (a) Hewn or sawn .....   | 0 50            | —         |                      |          |      | Insulators for electric circuits, and articles for chemical laboratories ..   | —               | 12 00 G   |                      |          |
|      | (b) Carved, moulded or polished ..   | 3 00            | —         |                      |          |      | Other articles coming under letter (a) ..   | —               | 15 00 G   |                      |          |
|      | Ad. No. 236a.—Filtering stones are included under No. 236 (b) ..   |                 |           |                      |          |      | (b) Of two or more colours or with reliefs .....  | 23 00           | 25 00 G   |                      |          |
| 287  | Stones in slabs or flags for paving or roofing (except marble and alabaster), sawn or polished .....   | 2 00            | —         |                      |          |      | (c) With gilding or otherwise decorated, 100 kilos. ....  | 30 00           | 30 00 G   |                      |          |
| 238  | Lithographic stones .....  | 3 00            | 3 00 G    |                      |          |      | Ad. No. 239 (a).—Under (a) is included chinaware ( <i>vaisselle de porcelaine</i> ) with wavy border, but with no other ornaments (so-called: English style). Articles of white porcelain, with simple monograms, net gilt and not being in the nature of ornaments, with the mark or name of the factory or of the retail seller, are dutiable under (a) (A). ..   |                 |           |                      |          |
| 239  | Ornamented stones .....  |                 |           |                      |          | 260  | Wares of ordinary plaster, coloured, bronzed, gilt, silvered, or otherwise decorated, 100 kilos. ....   | 15 00           | —         |                      |          |
|      | (a) Millstones for grinding, made of a single piece, or of several pieces of millstone, adjusted or not .....  | 4 00            | —         |                      |          | 961  | Small wares of clay, porcelain, chinaware, biscuit, earthenware, such as statuettes, figurines, bureau fittings, candlesticks, lamps, matchboxes, and the like, whether plain or decorated with painting or gilding or bronzed or carved, or combined with inlaid or pluted wood .....  | 40 00           | —         |                      |          |
|      | (b) Hand grindstones .....   | 1 00            | —         |                      |          |      | Buttons and beads of clay, porcelain or imitation porcelain .....   | —               | 30 00 G   |                      |          |
| 240  | Whetstones and striking stones (flints) ..   | 2 00            | —         |                      |          | 262  | Enamel and glass, cast in blocks and enameled in the lump, as well as broken glass ..   | 2 00            | —         |                      |          |
| 241  | Common building stone, crushed, pebbles, and sand .....  | Free            | —         |                      |          |      | Ad. No. 262.—This heading includes enamel of ground glass for glazing and for metal, porcelain or glass decoration. 263 Common glass, cast or moulded, with or without lines, reliefs, or perforations of any thickness, form, and size, or insulators, roofing, glazing, tubes, and paving 100 kilos. ....   | 10 00           | 2 00 A    |                      |          |
| 242  | Emery powder and pumice stone ("Muskovite") .....  | 5 00            | —         |                      |          |      | Ad. No. 263.—This heading includes slabs, tiles, and square of thick moulded glass for lighting incandescents, and glass tiles for lighting roofs; cast glass with reliefs or lines for vertical or horizontal lighting of buildings; thick cast glass for insulators; large tubes of glass for insulating subterranean telephonic or electric wires or for carrying liquids; thick cast glass, coloured or not in the mass, for signs, tombstones, lavatories, &c.; and thick glass with an interior iron network embedded in the glass. Panes of glass for lighting are taxed under this Article if they are translucent but not transparent; otherwise under No. 264. .... | 10 00           | —         |                      |          |
| 243  | Slates: (a) For roofing, rough, in neat pieces .....   | 2 50            | —         |                      |          |      | (1) Having a total surface of 3,600 sq. centimetres at most, and a thickness not exceeding 2 mm. ....   | —               | 7 50 Bel. |                      |          |
|      | (b) Squared, sawn, or polished ..  | 5 00            | —         |                      |          |      | (2) Having a total surface over 3,600 up to 10,000 sq. centimetres inclusive, and a thickness not exceeding 3 mm. ....  | —               | 9 00 Bel. |                      |          |
|      | (c) Unframed or framed, specially made for writing or drawing .....  | 10 00           | 8 00 G    |                      |          |      | Conventional Note.—Glass which by its size conforms to the conditions provided for in Par. 1, but having 2 to 3 mm. in thickness shall be dutiable according to Par. 2 (Bel.). ..   |                 |           |                      |          |
| 244  | Kaolin, alabaster, calcareous earth (marl) ..  | Free            | —         |                      |          |      | Ad. No. 264.—This heading includes not only ordinary window glass but also coloured, etched, opaque, and ribbed (so-called "English") glass, enamel or engraved glass, or glass decorated by the lithographic or other process, or hand painted, is taxed under No. 275. ....   | 25 00           | 25 00 G   |                      |          |
| 245  | Lime: (a) Ordinary .....   | 1 50            | 0 30 F    |                      |          | 264  | Mirrors of all sorts .....  | 25 00           | 25 00 G   |                      |          |
|      | (b) Hydraulic .....  | 2 00            | 1 25 F    |                      |          |      | (a) Plain, or moulded, white, or coloured in the mass with a single colour, 100 kilos. ....   | 15 00           | 11 50 A   |                      |          |
| 247  | Stone and carls not otherwise mentioned, used for arts and crafts .....  | Free            | —         |                      |          |      | (b) Polished, engraved, or decorated with gold, silver, bronze, or other colours ..   | 50 00           | —         |                      |          |
|      | Ad. No. 247.—This heading includes asbestos. ....  |                 |           |                      |          |      | er (b) Bowls for lamps, of glass, with metal burners and reflectors; vases and other articles of hollow glass, with ground edges or with single etched rings, 100 kilos. ....   | 50 00           | 30 00 A   |                      |          |
| 248  | Bricks, solid or hollow, of every form and size: (a) Ordinary .....  | 4 00            | —         |                      |          |      | Ad. No. 266.—Objects in ordinary glass, polished, engraved, &c., if they are combined with common materials, are taxed under (b), so long as these materials do not constitute the principal part of the object; otherwise they are dutiable as the predominating material. ....  |                 |           |                      |          |
|      | (b) Smooth .....   | 3 00            | —         |                      |          |      | Ad. No. 266.—In the case of framed mirrors, the frame is separately taxed under its own category. Mirrors being part of another article, such as frames for pictures, hair brushes, dressing tables, openwork, wardrobes, are dutiable at the same rates as the articles to which they belong. Convention with <i>Therapsis</i> .—Plain and common mirrors, framed in common, even varnished wood or in common, even galvanised or nickel-plated metals, are included under this heading, provided their length does not exceed 50 cm. ....   |                 |           |                      |          |
|      | (c) Fireproof, varnished or glazed ..  | 20 00           | —         |                      |          |      |   |                 |           |                      |          |
| 249  | Tiles: (a) Common .....  | 4 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | (b) Mechanical, or tiles with sockets and other accessories for roofing .....  | 15 00           | 12 00 F   |                      |          |      |   |                 |           |                      |          |
|      | (c) Varnished or glazed .....  | 20 00           | —         |                      |          |      |   |                 |           |                      |          |
| 250  | Drain pipes of clay .....  | 1 00            | —         |                      |          |      |   |                 |           |                      |          |
| 251  | Pottery of all sorts: (a) Common, varnished or not, without reliefs .....  | 5 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | (b) Glazed, with decoration in colours with reliefs, or with other ornaments ..  | 10 00           | —         |                      |          |      |   |                 |           |                      |          |
|      | Ad. No. 251.—This heading includes jugs, pots, pans, flower pots, &c. ....   |                 |           |                      |          |      |   |                 |           |                      |          |
| 252  | Square tiles of other ceramic articles for paving: (a) Of common or fine clay, neither glazed nor varnished .....  | 2 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | (b) Baked stoneware, plain or of various colours, decorated or perforated ..   | 4 00            | —         |                      |          |      |   |                 |           |                      |          |
| 253  | Cement tiles: (a) Of one colour ..   | 2 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | (b) Of various colours or mosaic-worked, sq. metre ..  | 4 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | (c) Tiles of "eterite" for roofing houses sq. metre ..   | 2 00            | —         |                      |          |      |   |                 |           |                      |          |
| 254  | Pipes and other wares of compressed cement or concrete .....   | 5 00            | —         |                      |          |      |   |                 |           |                      |          |
|      | Ad. No. 254.—This heading includes all articles moulded in cement or concrete, such as figurines, vases, balustrades, decorative objects, &c.; also tubes and reservoirs made of a wire form, surrounded by a mass of compressed cement, in which the metal can be considered as an accessory in the shaping of the object. .... |                 |           |                      |          |      |   |                 |           |                      |          |
| 255  | Crucibles, reborts, and other fireproof wares of graphite, clay, mixed with silica, magnesite &c. ....   | Free            | Free G    |                      |          |      |   |                 |           |                      |          |
| 256  | Pipes of stoneware, glazed or not, of all sorts .....  | 10 00           | —         |                      |          |      |   |                 |           |                      |          |
|      | Ad. No. 256.—This heading includes the different accessories of pipe-making, such as muffs, connecting pipes, siphons, &c. ....  |                 |           |                      |          |      |   |                 |           |                      |          |
| 257  | Vases, apparatus, jars, &c., of stoneware: (a) Not varnished .....   | 10 00           | —         |                      |          |      |   |                 |           |                      |          |
|      | (b) Varnished .....  | 15 00           | —         |                      |          |      |   |                 |           |                      |          |
| 258  | Earthen and china wares of all sorts: (a) Of one colour, without reliefs ..  | 12 00           | —         |                      |          |      |   |                 |           |                      |          |
|      | White or of one colour, with or without reliefs .....  | —               | 10 00 G   |                      |          |      |   |                 |           |                      |          |
|      | (b) Of two or more colours, or with reliefs .....  | 20 00           | —         |                      |          |      |   |                 |           |                      |          |
|      | Of two or more colours, with or without reliefs .....  | —               | 15 00 G I |                      |          |      |   |                 |           |                      |          |
|      | (c) With gilding or other decoration ..  | —               | —         |                      |          |      |   |                 |           |                      |          |

| Nos. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. | Nos. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |                         |                              |
|------|---|--------------------------------|--|------|--|--------------------------------|--|-------------------------|------------------------------|
| 267  | Bottles, demijohns, covered or not with wood or straw plaiting..... 100 kilos.  | 6 00                           | —  | 282  | Cardboard manufactured of one or several sheets and weighing 200 grammes, or more, per sq. metre, dyed or not :<br>(a) Common cardboard smoothed but not polished, tarred, covered with asphalt, for sheathing vessels, for roofing and other purposes; cardboard resembling slate; <i>carton pierre</i> ..... 100 kilos.<br>(b) Cardboard, covered with white or coloured paper ..... 100 kilos.<br>(c) Cardboard ( <i>cartons</i> ) of all other sorts, including that prepared for printers and for photographs ..... 100 kilos.<br><i>Note.</i> —Under (c) are included: Cardboard for photographers and painters, bearing impressed or printed ornamentations, firms' names and all other decorations, as also <i>paste-partout</i> .<br>Cardboard weighing less than 200 grammes per sq. metre shall be dutiable as paper. | 15 00                          | —  |                         |                              |
| 268  | Lamp glasses, ordinary or crystal, bearing marks or not..... 100 kilos.   | 20 00                          | 15 00 A                                  |      |  | 20 00                          | —  |                         |                              |
| 269  | Watch glasses; lenses for spectacles and other optical glasses, polished ..... 100 kilos.<br><i>Note.</i> —This heading includes curved glass (convex or concave), polished, also prismatic glasses, and the like, flat or curved (coquille glasses). If these glasses are combined or mounted with other materials, they will be taxed under the heading corresponding to their kind and to the degree of manufacture they have undergone. | 75 00                          | —  |      |  | 25 00                          | —  |                         |                              |
| 270  | Other small articles of glass or enamel, such as beads, bracelets, buttons, imitation coral, lustre pendants ..... 100 kilos.<br>(1) Buttons of glass, enamel, or imitation glass ..... 100 kilos.<br>(2) Beads, bracelets, buttons, lustre-prisms, and pendants, of glass..... 100 kilos.  | 75 00                          | —  | 283  | Copybooks, notebooks, stitched registers with or without printing, tickets bills, invoices, letters of exchange, waybills, visiting cards, printed or not, address cards, menus, calendars for walls, whether pasted on cardboard or not, American calendars, and the like, lithographed, engraved or printed in colours or otherwise, but without gilding or silvering—all these articles manufactured of any kind of paper ..... 100 kilos.<br>Picture post cards of all sorts..... 100 kilos.<br>Copybooks, notebooks, registers, stitched, with or without printing..... 100 kilos.<br>Dress or embroidery patterns ..... 100 kilos.<br>Shades, fans (even though unadorned on common wood), simply varnished or lacquered, bouquet-holders, bags for sweets, collars, cuffs, shirt-fronts of paper, em-                     | —                              | 30 00 G<br>30 00 I                       | 60 00<br>—<br>—<br>Free | —<br>50 00 G<br>40 00 A<br>— |
| 270  | Other small articles of glass or enamel, such as beads, bracelets, buttons, imitation coral, lustre pendants ..... 100 kilos.<br>(1) Buttons of glass, enamel, or imitation glass ..... 100 kilos.<br>(2) Beads, bracelets, buttons, lustre-prisms, and pendants, of glass..... 100 kilos.  | —                              | 50 00 A                                  |      |  |                                |  |                         |                              |
| 271  | Stones for jewels, of glass, coloured or not ..... 100 kilos.   | 150 00                         | —  |      |  |                                |  |                         |                              |
| 272  | Flowers and ornaments of glass beads or porcelain; tians, finished or not; other objects of melted glass or porcelain, with or without metal ornaments ..... 100 kilos.   | 100 00                         | 80 00 A                                  |      |  |                                |  |                         |                              |
| 273  | Small incandescent electric lamps mounted or not ..... 100 kilos.   | 100 00                         | 100 00 G                                 |      |  |                                |  |                         |                              |
| 274  | Sensitised glass plates for photography (including weight of immediate re-plate) ..... 100 kilos.   | 30 00                          | —  |      |  |                                |  |                         |                              |
| 275  | Other manufactures of glass not enumerated ..... 100 kilos.   | 100 00                         | —  |      |  |                                |  |                         |                              |

## XVIII.—PAPER, CARDBOARD, AND THEIR PRODUCTS.

|     |  |          |         |  |  |  |  |
|-----|--|----------|---------|--|--|--|--|
| 276 | Cellulose pulp of all sorts ..... 100 kilos.   | 1 00     | —       |  |  |  |  |
| 277 | Paper, excluding fancy paper ( <i>papier de luxe</i> ):<br>(a) Writing, drawing, and printing paper, registers, school copy books and music paper, white or other colours, ruled paper, glazed or not ..... 100 kilos.<br>Ad. No. 277a.—This heading also includes paper cut into bands for telegraphic purposes.<br>Paper of this category weighing less than 25 grammes per sq. metre shall be dutiable under No. 278 b.<br>(b) Packing paper, including parchment paper ..... 100 kilos.<br><i>Note.</i> —By "parchment paper" is to be understood parchment paper of all kinds except parchment paper used for drawing up documents (G).<br>(c) Blotting paper, filtering paper, test paper (Bayer's croton, turmeric, &c) ..... 100 kilos.<br>(d) Paper, tarred, or covered with bitumen or with black lead ..... 100 kilos.<br>(e) Paper bags or pockets, for packing, including letter envelopes ..... 100 kilos.<br><i>Note.</i> —Paper or cardboard boxes containing sheets of letter paper or envelopes included under (a) are included under this heading (G).<br>(f) Glass, sand and emery papers, and the like ..... 100 kilos. | 12 00    | —       |  |  |  |  |
| 278 | Fancy paper ( <i>papier de luxe</i> ):<br>(a) Letter paper, with initials, monograms, emblems arabesques, or ornaments of any kind, whether in relief, or printed in any colour, or gilt, silvered, or bronzed (including the weight of the immediate packing) ..... 100 kilos.<br>Ad. No. 278a.—This heading includes envelopes of the same paper with the same ornaments.<br><i>Convention with Germany.</i> —Paper or cardboard boxes containing letter paper and envelopes classed in letter (a) shall be dutiable according to No. 278a.<br>(b) All other paper, such as lace paper, frilled paper, paper in sheets or small pieces (borders and the like), so-called "china paper," parchment paper, paper canvas, silk paper, and all other paper of the same kind (including the weight of the immediate packing) ..... 100 kilos.   | 30 00    | 30 00 G |  |  |  |  |
| 279 | Cigarette paper:<br>(a) In large uncut sheets .....<br>(b) In books or other forms for immediate use .....<br>(c) In tubes for cigarettes .....<br>280 Wall paper and bookbinding paper 100 kilos.<br>281 Photographic paper, albuminised, sensitised or not, negative paper, asbestos paper, fly paper, or other unspecified paper ..... 100 kilos.   | 50 00    | 40 00 G |  |  |  |  |
|     |  | Monopoly | —       |  |  |  |  |
|     |  | 20 00    | —       |  |  |  |  |
|     |  | 25 00    | 25 00 G |  |  |  |  |



## XVIII.—PAPER, CARDBOARD AND THEIR PRODUCTS—continued.

| No. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|--|--------------------------------|--|
| 391 | Religious pictures on paper, linen or wool,<br>Ac., combined or not with other common<br>materials, even gilt or silvered ..... 100 kilos.   | 25 00                          | 35 00 G                                  |
| 392 | Oleographic, lithographic, chromolitho-<br>graphic, or artistic pictures, photographs<br>of all sorts, photogravures and the like,<br>printed on paper, linen, or other tissues, or<br>cardboard, or pasted into albums, 100 kilos.<br>Ad. No. 292.—This heading in-<br>cludes curtains and wings for<br>theatres, and theatrical decorations. | 50 00                          | 50 00 G                                  |

XIX.—HIDES AND SKINS AND MANUFACTURES OF HIDES  
OR SKINS, AND OF LEATHER; FURS.

|     |  |  |  |  |
|-----|--|--|--|--|
| 393 | Hides and skins, raw:<br>(a) Large hides (of large cattle), green,<br>salted or not ..... Free —<br>(b) Large hides (of large cattle) dried,<br>salted or not ..... Free —<br>(c) Lambs' skins ..... 50 00 —<br>Ad. No. 293.—Letter (c) includes<br>skins from Astrakhan, Persia, Thibet,<br>Bagdad, Thessaly, and Rome<br>(Roman); so-called "Spanish" skins,<br>and other lambs' skins for furriers'<br>work.<br>(d) Sheep, goat and kid skins, ..... Free —<br>(e) Other skins not specified, entire or<br>cut up ..... 100 00 —<br>Note.—Letter (e) includes raw<br>skins of all sorts of non-domestic<br>animals.   |  |  |  |
| 394 | Hides or skins, tanned, prepared or half pre-<br>pared:<br>(a) Sole leather of all sorts and qualities,<br>entire, in half skins, or in pieces, not<br>specified; imitation leather made from<br>perkins ..... 100 kilos.<br>Sole leather of all kinds and qualities, in<br>whole skins, half-skins, or in pieces not<br>separately mentioned ..... 100 kilos.<br>Sole leather, ..... " 70 00 A<br>Imitation leather made from perkins ..... " 80 00 B<br>(b) Back pieces ..... 100 00 —<br>(c) So-called "white" skins of all<br>sorts and tawed skins, whole or in pieces<br>100 kilos. 120 00 500 00 F G<br>(d) So-called Russia leather of all sorts,<br>hides of young hawks ( <i>videlo</i> ), morocco,<br>and other skins, except those specially<br>enumerated:<br>Weighing 3 kilograms, and more each<br>" from 1 to 3 kilograms each 175 00 120 00 F†<br>" less than 1 kilogram, each 250 00 200 00 F<br>100 kilos. 300 00 240 00 F†<br>(e) Sheepskin and moroccoed skins of all<br>sorts, half dressed, and ..... 100 kilos. 50 00 50 00 F<br>(f) Split leather of all sorts ..... 250 00 150 00 B<br>Note.—Split leather ( <i>skivers</i> ) in<br>the sense of letter (f) means that<br>part of the hides of cows or oxen<br>from the flesh side obtained by the<br>splitting of the hides in the direc-<br>tion of their thickness, and covered<br>or coated with cobblers' wax to re-<br>move the inequalities of the leather<br>and render its surface smooth (G.).<br>(g) Varnished, glazed, polished, sil-<br>vered and gilt leather 100 kilos. 350 00 —<br>Varnished leather, ..... " 200 00 GF<br>All other skins coming under letter (g)<br>100 kilos. — 250 00 F<br>(h) Parchmented, and generally tanned<br>parent leathers for drums, skins, and the<br>like ..... 100 kilos. 75 00 75 00 F<br>Note to No. 294.—The various<br>tanning processes have no effect on<br>the tariff classification (G.). |  |  |  |
| 395 | Saddlery and harness:<br>(a) Saddles of all sorts without neces-<br>sories ..... each 20 00 —<br>Ad. No. 295.—Saddles and<br>saddlery are free of duty.<br>(b) Accessories for saddle makers, wheel-<br>wrights and harness makers, wholly of<br>leather, or covered or combined with<br>leather ..... 100 kilos. 250 00 —<br>396 Transmission belts of all sorts of leather,<br>combined or not with other materials 100 kilos. 150 00 120 00 A<br>397 Bootmakers' wares:<br>(a) Leather cut into soles, or into square<br>or round pieces; cut up strips of skin,<br>curried or not for leather sandals, 100 kilos. 175 00 —<br>(b) Boot or shoe uppers and cuttings,<br>complete, only cut out but not sewn<br>100 kilos. 350 00 —<br>(c) Uppers and quarters of leathers,<br>sewn, lined or not, fitted or not with strips<br>of elastic tissue ..... 100 kilos. 450 00 —  |  |  |  |

§ 89 laws, Treaty with Austria-Hungary.

† 135 laws, German Convention.

‡ 270 laws, German Convention.

| No.  | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|--|--|--------------------------------|--|
|  | (d) Ordinary boots and shoes of common leather, split "pochette" (cowskin), Russian leather, sheepskin, goatskin, and finished sandals ..... 100 kilos.  | 250 00                         | —  |
|  | (e) Boots and shoes of all other leather ..... 100 kilos.  | 400 00                         | 380 00 A                                 |
|  | (f) Boots and shoes of kid, of silk tissue and other materials ..... 100 kilos.  | 800 00                         | 500 00 F                                 |
| 298  | Gloves of leather, of all sorts, with or without lining ..... doz.   | 10 00                          | —  |
| 299  | Gloves cut out but not sewn ..... 100 kilos.   | 750 00                         | —  |
| 300  | Leather bands for the insides of hats ..... 50 00  | —                              | —  |
| 301  | Cane, whip, and switches made of sinews:<br>(a) Combined or not with other common materials ..... 100 kilos.   | 50 00                          | —  |
|  | (b) Combined with fine materials ..... 200 00  | —                              | —  |
| 302  | *Manufactures of hard leather (sole leather of common sheepskin, goat skin, transparent skin, combined or not with wool or paper or other common material ..... 100 kilos.   | 120 00                         | —  |
| 303  | *Manufactures of all sorts of leather not enumerated, even if combined with other materials, with the exception of shell-work, tortoiseshell, &c., ivory, mother-of-pearl, amber, agate, nacreous, precious metals, silk, velvet, or precious stones ..... 100 kilos.                                      | 300 00                         | —  |
| 304  | *Manufactures of fine leather included under No. 294 (g), combined with other materials, excepting tissues and knitted stuffs containing more than 20 per cent. of silk, and excepting amber, tortoiseshell, mother-of-pearl ivory, mother-of-pearl, precious metals, and precious stones ..... 100 kilos. | 500 00                         | 500 00 A                                 |
| 305  | *Furriers' wares simply prepared by sewing but not made up:<br>(a) Of ordinary furs ..... 100 kilos  | 100 00                         | 100 00 G                                 |
|  | (b) Of fine furs ..... 400 00  | 100 00                         | 100 00 G                                 |
| 306  | *Furriers' wares made up:<br>(a) Of ordinary furs ..... 300 00   | —                              | —  |
|  | (b) Of fine furs ..... 600 00  | —                              | —  |
| <p>* Ad. Nos. 302 and 303.—These numbers include straps, sword or other belts (except those combined with metal threads and except transmission belts), girdles (strap girdles), excepting for ladies, lined with silk or richly ornamented; shoulder belts for military equipment, haversacks and satchels, sheaths and scabbards, powder bags and portmanteaus of hard or soft leather, hat boxes entirely of leather or of cardboard covered with leather; knapsacks for carrying in the hand or over the shoulder, without fittings for toilet purposes or for work, whether entirely of leather or of stuffs combined with leather; flasks and bottles for hunting or travelling (of metal or glass) covered with leather, leathers of all sorts in which leather predominates, and generally all objects in which leather is the principal element.</p> <p>N.B. ad. No. 302.—A lining of tissues or platted stuffs, not containing silk, or of leather of all kinds, as also combination with fitting rings, keys, fittings of iron or other common metals, even nickelled, does not affect the tariff classification of articles included under this No. (A.).</p> <p>† Ad. No. 304.—This heading includes purses, portfolios, tobacco pouches, cigarette cases, pouches for snuff, travelling bags and hand bags, dressing bags, and work boxes of all sorts, ladies' belts; boxes and albums and all other articles in which fine leather (soft morocco) predominates.</p> <p>If the articles herein enumerated are combined with tissues or knitted stuffs containing more than 20 per cent. of silk in weight, or with amber, ivory, &amp;c., they are dutiable under category XXX. Steel instruments capable of serving as fittings for any of the articles mentioned above, such as surgical instruments in cases, scissors, knives, with cases and the like, may be separated from the cases and taxed separately according to kind, if the importers desire it.</p> <p>‡ Ad. Nos. 305 and 306.—The following are included in the class of not made-up furriers' wares (No. 305): skins (whole or back pieces) of the squirrel or Siberian weasel, beaver, hamster, musk rat, Russian rat, and other similar animals (digitigrade quadrupeds); skins (whole or belly pieces) of the hare or rabbit, of the domestic or wild cat, marten, otter, &amp;c., sewn in square, round, or pointed pieces, but not cut out or sewn with a view to the manufacture of particular articles, pieces and clippings of furs; as well as coverings of Angora goat, or sheep skin, cut out in a single piece without lining.</p> <p>Under made-up furriers' wares (No. 306) are included all sorts of skins cut in straight or curved strips for trimmings, split and made into ribbons, and the like; long strips for bows, hangings, &amp;c., cut out or shaped for particular purposes, sewn or not; linings and trimmings of fur; unified fur coverings (excepting hat pieces, belly pieces, and coverings of sheep or Angora goat skins, enumerated in the ad. to No. 305) also all lined, trimmed, or made-up coverings; coats, mantles, pelisses, muffs and their hangings; short pelisses, kousks (bonnets), gloves, boots and shoes, made up but not covered inside with a textile material.</p> <p>As common skins in Nos. 305 and 306 (e) are considered lamb skin and skins of stillborn lambs, except those that are dyed or otherwise prepared (called Astrakhan, Persian, &amp;c.), goat or Angora goat skins, &amp;c., and wild cat skins, and those of the hare, rabbit, beaver, hamster, badger, opossum, ground squirrel, and Neophoca; fox and wolf skins and skins of the dog, jackal, and sea-dog, North American bear, grey brown, or black bear, rebeck, deer, cheems (antelope), Turanto byssae, calf, ox, buffalo, ass, horse or pig.</p> <p>Nos. 305 and 306 also include the skins of the common otter, squirrel, &amp;c. (G.).</p> <p>As fine fur skins are included in Nos. 305 and 306 (b), sables, astrakhan, minceurs, martens, otters and the like.</p> <p>All prepared furs are taxed as fine furriers' wares.</p> <p>All other fur skins, dressed in imitation of skins dutiable at a higher rate, except Astrakhan skins, are dutiable at the rates applicable to the skins from which they are made, and not that of the skins which they imitate (G.).</p> <p>Ad. No. 306.—Fur articles with the face of other materials will be taxed under Nos. 403-404.</p> |  |                                |  |

| Nos.  | Goods.   | General<br>Tariff.<br>Lvs. St. | Conven-<br>tional<br>Tariff.<br>Lvs. St. | Nos.   | Goods. | General<br>Tariff.<br>Lvs. St. | Conven-<br>tional<br>Tariff.<br>Lvs. St. |
|---|--|--------------------------------|--|--|--------|--------------------------------|--|
| <b>XX.—INDIA-RUBBER AND GUTTA PERCHA AND MANU-<br/>FACTURES THEREOF.</b>                        |  |                                |  | <b>321½ Shawls, pocket-handkerchiefs, veils (chubas),<br/>scarves, and similar articles of pure or<br/>mixed silk:</b>   |        |                                |  |
| 307   | India-rubber and gutta percha, raw or<br>melted, in mass.  | Free                           | —  | (a) Hemmed or not  | 15 00  | 11 00                          | 4 F                                      |
| 308   | Unvulcanized India-rubber in sheets, films,<br>slabs, or strips; and vulcanized India-<br>rubber thread  | 100 00                         | —  | (b) Embroidered, trimmed with lace,<br>fringes, and other ornaments, even with<br>thread of precious metals  | 20 00  | 17 00                          | F  |
| 309   | Elastic tissues: (a) Stuffs, cords, and ribbons,<br>100 kilos.   | 120 00                         | —  | (c) Common   | 12 00  | 12 00                          | F  |
|   | (b) Made up articles—  | 160 00                         | —  | (d) Ornamented with gold, silver, or<br>gilt, or silvered metal threads  | 16 00  | 15 00                          | F  |
|   | Ad. No. 309.—This heading includes<br>elastic strips for elastic boots or shoes,<br>as well as all articles in which elastic<br>fabrics predominate, even if combined<br>with other materials, such as leathers,<br>garments, ribbons, cords, straps, and the<br>like. |                                |  | 323½ Trimmings: galloons, cordons, ribbons,<br>buttons, tufts, and similar articles:   |        |                                |  |
|   | Elastic articles included under (a)<br>and (b) combined with silk, shall pay a<br>surtax of 50 %.  |                                |  | (a) Of silk, pure or mixed with gold,<br>silver or gilt or silvered metal threads  | 10 00  | 10 00                          | F  |
| 310   | Fabrics impregnated or coated with India-<br>rubber, or with India-rubber sheets in-<br>serted   | 150 00                         | —  | (b) Of silk mixed with other textile<br>materials  | 8 00   | 7 00                           | F  |
| 311   | Clothing and other made-up articles and<br>manufactures of India rubber or of tissues<br>impregnated or coated with India rubber,<br>100 kilos.  | 300 00                         | —  | Ad. No. 323.—This heading includes<br>trimmings prepared with gold or silver<br>or gilt or silvered threads.   |        |                                |  |
|   | Ad. Nos. 310 and 311.—Tissues of<br>silk and made-up articles of silk, pure<br>or mixed, coated or impregnated with<br>caoutchouc or combined with inserted<br>sheets of caoutchouc, shall pay a surtax<br>of 50 %.  |                                |  | 324½ Laces and embroideries of all sorts:  |        |                                |  |
| 312   | India-rubber boots and shoes:  |                                |  | (a) Of silk, pure or mixed with gold, silver,<br>or gilt or silvered metal threads   | 20 00  | 20 00                          | F  |
| (a)   | Gloves   | 100 00                         | —  | (b) Of silk mixed with other textile<br>materials  | 15 00  | 13 00                          | —  |
| (b)   | All other  | 200 00                         | —  | 325½ Ribbons of all sorts of silk, pure or mixed<br>with other textile materials   | 10 00  | —                              |  |
| 313   | Tubes, belts, valves, and other manufac-<br>tures of soft India-rubber or of gutta<br>percha:  |                                |  | Ribbons of silk, pure or mixed with other<br>textile materials   | —      | 8 00                           | F  |
| (a)   | Pure or combined with tissues or<br>other common materials   | 50 00                          | 50 00                                    | Ad. No. 317-325.—Tissues and man-<br>ufactured articles of all sorts of artificial<br>pure, or mixed silk will be taxed as if<br>of pure silk. Manufactured articles of<br>silk mixed with other textile materials,<br>if also mixed with gold, silver, or gilt<br>or silvered metal threads, will be taxed<br>as articles of pure silk mixed with such<br>tissue. |        |                                |  |
| (b)   | Mixed with other fine materials  | 200 00                         | —  | Ad. Nos. 317-321.—The conven-<br>tional import duties for the articles<br>of mixed silk included under these Nos.<br>are extended only to articles of silk<br>containing an addition of other textile<br>materials representing at least 25 per<br>cent. of their total weight.  |        |                                |  |
|   | This number includes tyre tubes and tyre<br>covers for bicycles and automobiles (v.)   |                                |  | <b>XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, AND<br/>MANUFACTURES THEREOF.</b>   |        |                                |  |
| 314   | Manufacture of ebonite (hardened India-<br>rubber), such as buttons, combs, cigarette-<br>holders, pins, boxes, and other articles:  |                                |  | 326 Ordinary wool (common):  |        |                                |  |
| (a)   | Pure or combined with other common<br>materials  | 350 00                         | —  | (a) Unwashed   | Free   | 10 00                          | F  |
| (b)   | Combined with fine materials   | 700 00                         | —  | (b) Washed   | —      | 15 00                          | F  |
|   | General Note to Section XX.—Butta,<br>gutta percha and ebonite and articles<br>manufactured of these materials are<br>dutiable as India-rubber and articles of<br>India-rubber.  |                                |  | 327 Wool of the alpaca, llama, vicuña, or yak,<br>fine merino andmetis-merino wools, goats'<br>hair, camels' hair and cashmere wool,<br>washed or unwashed   | —      | Free                           | F  |
| <b>XIII.—SILK AND MANUFACTURES OF SILK.</b>   |  |                                |  | 328 Wools of all sorts:  |        |                                |  |
| 315   | Silk: (a) In the cocoon  | Free                           | —  | (a) Combined or carded, even in sheets<br>100 kilos.   | 35 00  | 35 00                          | F  |
| (b)   | Raw silk, or silk unwound from the<br>cocoon, floss silk in mass or combed<br>100 kilos.   | 80 00                          | —  | (b) Dyed   | 75 00  | 75 00                          | F  |
| 316½  | Silk yarn, single or of several threads,<br>twisted or not, including sewing silk of<br>natural or artificial silk, even mixed with<br>other textile materials (including weight of<br>immediate packing):   |                                |  | Note.—Wools included under Nos.<br>326 and 328, imported under the con-<br>ditions laid down in the Law of the<br>29th January 1905, on the encourage-<br>ment of national industry and com-<br>merce  | —      | Free                           | F  |
| (a)   | Undyed   | 8 00                           | 8 00                                     | 329 Wool waste and artificial wool   | Free   | —                              | —  |
| (b)   | Dyed   | 12 00                          | 12 00                                    | 330 Woolen yarn, pure or mixed with vegetable<br>textiles, single or of several threads up<br>to No. 40:   |        |                                |  |
| 317½  | Tissues and knitted stuffs of pure silk (includ-<br>ing foulards, crepes, and tulles) or of silk<br>mixed with gold, silver, or gilt or silvered<br>metal threads  | 12 00                          | 10 00                                    | (a) Undyed   | 100 00 | —                              | —  |
| 318½  | Tissues and knitted stuffs of silk (including<br>foulards, crepes and tulles) mixed with<br>any other textile material, except gold,<br>silver, or gilt or silvered metal threads  | 10 00                          | 7 50                                     | (b) Dyed   | 120 00 | 110 00                         | F  |
| 319½  | Veil and plush of pure silk  | 10 00                          | 10 00                                    | 331 Woolen yarn, pure or mixed with vegetable<br>textiles, single or of several threads of<br>No. 40 and above, dyed or not  | 60 00  | 60 00                          | Bel                                      |
| 320½  | Coverings and curtains finished, and tapestry:   |                                |  | 332 Goats' hair of all sorts:  |        |                                |  |
| (a)   | Of silk, pure or mixed with gold,<br>silver, or gilt or silvered metal threads   | 15 00                          | —  | (a) Washed or not  | Free   | —                              | —  |
| (b)   | Coverings and curtains finished, of pure silk  | —                              | 11 50                                    | (b) Dyed   | 10 00  | —                              | —  |
| (c)   | Of silk mixed with any other textile<br>material   | 12 00                          | —  | 333 Pins' bristles, unmanufactured   | Free   | —                              | —  |
| Coverings, curtains and tapestry, even<br>hemmed, of silk mixed with other textile<br>materials | —  | 9 00                           | G F                                      | 334 Hair of other animals, not specified<br>100 kilos.   | 10 00  | —                              | —  |

Ad. No. 316-325.—Goods specified in these numbers are dutiable by net weight, including the weight of the wrappers used for packing the same, the small boards on which tissues are rolled, the boxes &c. In determining the net weight, the weight of the external packing used for the transport is to be deducted from the gross weight, and the remainder is liable to duty.

Ad. No. 332.—This heading includes stockings, socks, gloves, flannels (maillots), drawers, waistcoats, bonnets (casas), fichus, and the like, trimmed or not with buttons, ribbons, and the like, provided that these articles are necessary for the use of the article. Knitted articles if sewn, cut into shape, or ornamented with stuffs, ribbons, trimmings, &c., are taxed as articles of clothing and a store under category XXV.

† 8 lvs. per kilog. (convention with Italy).

‡ Woolen yarn, fine and merino, from No. 10 to 40, is admitted free of duty under certain conditions when required for use in national industries.

| XXII.—WOOLS, HAIR OF GOATS AND OTHER ANIMALS, &c.—con. |  |          |                |      |  |          |            |
|--|--|----------|----------------|------|--|----------|------------|
| Nos.   | Goods.   | General  |                | Nos. | Goods.   | General  |            |
|  |  | Tariff.  | Conv.          |      |  | Tariff.  | Conv.      |
|  |  | Lev. St. | Lev. St.       |      |  | Lev. St. | Lev. St.   |
| 387  | Yarn made from the hair of unspined animals, dyed or not, ..... 100 kilos.   | 100 00   | —              | 352  | Hats of felt, heaver, and other materials except straw:  | 150 00   | 150 00 F   |
|  | Ad. Nos. 330, 331, 335, 333 and 337.—  |          |                |      | (a) Not trimmed (shapes only) ..... 100 kilos.   | 400 00   | —          |
|  | Yarn of wool mixed with silk is dutiable as silk yarn.   |          |                |      | (b) Trimmed, but without flowers or other ornaments ..... 100 kilos.   | —        | 250 00 F I |
| 388  | Tissues, woven and knitted stuffs, of wool or of other animal hair, mixed or not with cotton and other textiles:   |          |                |      | 1. Of woolsen felt ..... "   | —        | 400 00 F I |
|  | (a) Weighing more than 250 grammes per square metre, ..... 100 kilos.  | 450 00   | —              |      | 2. Of hair felt ..... "  | —        | —          |
|  | 1. Weighing more than 500 grammes per square metre:  |          |                |      | (c) Trimmed with flowers and other ornaments ..... 100 kilos.  | 600 00   | —          |
|  | A. Imitating Bulgarian woollen tissues, "Shayak" and "Aha" ..... 100 kilos.  | —        | 150 00 B F G I |      | (d) Tail hats (top and opera), trimmed or not ..... 100 kilos.   | 550 00   | —          |
|  | B. Other tissues and stuffs ..... 100 kilos.   | —        | 200 00 B F G I |      | (e) Fezzes (red caps), with or without tassels ..... 100 kilos.  | 250 00   | —          |
|  | 1. Conventional Note.—Tissues and stuffs weighing more than 500 grammes per square metre, in which the warp is entirely of cotton, shall benefit by a reduction of 15 per cent. on the duties fixed in letters A. and B. (B.G.F.I.). |          |                |      | (f) Military and other uniform hats ..... 100 kilos.   | 450 00   | —          |
|  | II. Conventional Note.—The 15 per cent. reduction on stuffs with cotton warp is not applicable to made-up woollen goods (B.G.F.I.).  |          |                | 353  | Tissues and plaited stuffs of horsehair or hair of other animals, pure or mixed with other textile materials ..... 100 kilos.                                      | 200 00   | —          |
|  | 2. Weighing from 250 to 500 grammes per square metre, ..... 100 kilos.   | —        | 275 00 B G F I |      | Ad. No. 353.—Sieve-cloth of horsehair is included under this heading.  |          | 140 00 A   |
|  | (b) Weighing 250 grammes and less per square metre ..... 100 kilos.  | 300 00   | 250 00 B G F I | 354  | Articles of goats' hair, such as packing cloth, cords, carpets, bags, wallets, bands, tissues, for friction ( <i>shabr</i> ) and similar articles ..... 100 kilos. | 50 00    | —          |
| 389  | Velvet and plush of all sorts of wool, pure or mixed with other textile substances except silk and metal thread, ..... 100 kilos.  | 300 00   | 230 00 G       |      |  |          |            |
| 390  | Woollen stuffs mixed with threads of common metal ..... 100 kilos.   | 250 00   | —              |      |  |          |            |
| 391  | Carpets of all sorts (Oriental carpets, knot-stitch, Jacquard), woven carpets ( <i>"tchirgar"</i> ), wallhangings, &c., of pure or mixed wool ..... 100 kilos.   | 250 00   | —              |      |  |          |            |
| 392  | Woven shawls and napkins, embroidered, figured, of wool, pure or mixed, including "Turkish" shawls ..... 100 kilos.  | 250 00   | 220 00 G F     |      |  |          |            |
|  | This heading includes also fichus and shawls, so-called "fichus barizes," even with silk warp, with or without fringes (F.).   |          |                |      |  |          |            |
| 393  | Articles of hosiery of pure or mixed wool, not sewn ..... 100 kilos.   | 350 00   | 300 00 G I     |      |  |          |            |
| 394  | Trimnings: galloons, braids, coras, fringes, tassels, buttons, and all similar articles of wool, pure or mixed, but not containing silk ..... 100 kilos.   | 250 00   | 225 00 G       |      |  |          |            |
| 395  | Laces, tulle, and embroidery of wool, pure or mixed with any material except silk and gold, silver, or gilt or silvered metal threads ..... 100 kilos.   | 350 00   | —              |      |  |          |            |
| 396  | Coverings and cartrains of wool, pure or mixed, embroidered or not, but without admixture of silk, or of gold or silver or gilt or silvered metal threads, ..... 100 kilos.  | 300 00   | 250 00 G F     |      |  |          |            |
| 397  | Common (coarse) felt in the piece or in lengths, dyed in a single colour or not dyed ..... 100 kilos.  | 100 00   | —              |      |  |          |            |
|  | Ad. No. 347.—Felt hat-shapes, not made up, are included in this Article.   |          |                |      |  |          |            |
|  | Thick common felt, dyed or coloured in two or more colours, is dutiable under No. 319.   |          |                |      |  |          |            |
| 398  | Articles of common (coarse) felt, dyed or not ..... 100 kilos.   | 130 00   | —              |      |  |          |            |
|  | Ad. No. 348.—Felt sales, felt slippers without leather soles, felt filters, arm covers and cases, &c., are dutiable at this rate.  |          |                |      |  |          |            |
| 399  | Felt for carpets, dyed or printed, in the piece or in lengths, ..... 100 kilos.  | 150 00   | —              |      |  |          |            |
| 400  | Fine felt of all colours for industrial use ..... 100 kilos.   | 75 00    | —              |      |  |          |            |
| 401  | Manufactures of fine felt, except hats ..... 100 kilos.  | 200 00   | —              |      |  |          |            |

§ Ad. Nos. 312-315.—Dutiable according to net weight, including immediate wrappers.

† Ad. No. 313.—Knitted articles, if sewn, cut, or ornamented with stuffs, ribbons, trimming, &c., are dutiable as articles of clothing or ornament under Category XXV.

Conventional A. No. 313.—The following articles are included under this heading:—Socks and stockings, gloves, flannels (*muslinets*), drawers, waistcoats, caps, fichus, and the like, even cut to shape and sewn, trimmed or not with buttons, ribbons, cord or other similar accessories, even of silk, provided that these accessories are necessary for the use of the article, and are not merely a decoration (G. I.).

† Ad. Nos. 338-346.—Tissues, hosiery, trimmings, shawls, coverings, &c., of wool mixed with silk or with gold or silver or gilt or silvered threads, woven or introduced as an ornament in the form of buttons, flowers, stars, &c., are dutiable under the above numbers with a surtax of 50 per cent. Articles are dutiable in the same way when the admixture of silk, &c., is not more than 20 per cent. of the total quantity of threads in the tissue, trimming, &c. Tissues of wool, hosiery, &c., containing more than 20 per cent. of silk, &c., are dutiable under Category XXX. Articles included under Nos. 342-346, if combined with threads of base metal (false tissue) are dutiable under the same numbers with a surtax of 50 per cent.

### XXIII.—COTTON AND ARTICLES OF COTTON.

|     |  |        |           |
|-----|--|--------|-----------|
| 355 | Cotton, raw or carded, and cotton waste ..... 100 kilos.   | 30 00  | 20 00 B I |
|     | Cotton, raw, imported into Bulgaria under the conditions provided in the Law of the 25th January, 1905, on the Encouragement of National Industry and Commerce ..... 100 kilos.                          | —      | Free B    |
| 356 | Cotton wadding of all kinds ..... 100 kilos.   | 45 00  | 20 00 I   |
|     | (a) Carded cotton wadding ..... 100 kilos.   | —      | —         |
|     | (b) Other cotton wadding, including gummed wadding, except surgical wadding ..... 100 kilos.   | —      | 40 00 I   |
| 357 | Surgical wadding ..... 100 kilos.  | 40 00  | —         |
| 358 | Cotton yarns, single, " <i>Soufian</i> ," unbleached and undyed:   |        |           |
|     | (a) Up to No. 14 English, inclusive ..... 100 kilos.   | 25 00  | —         |
|     | (b) From No. 15 to No. 24, inclusive ..... 100 kilos.  | 30 00  | 25 00 B   |
|     | (c) Above No. 24 ..... 100 kilos.  | 40 00  | —         |
| 359 | Cotton yarns, twisted, unbleached, undyed:   |        |           |
|     | (a) Up to No. 14 English, inclusive ..... 100 kilos.   | 30 00  | 28 00 I   |
|     | (b) From No. 15 to No. 24 inclusive ..... 100 kilos.   | 35 00  | 30 00 B   |
|     | (c) Above No. 24 ..... 100 kilos.  | 50 00  | —         |
| 360 | Cotton yarns, twisted or not, bleached:  |        |           |
|     | (a) Up to No. 14 English, inclusive ..... 100 kilos.   | 35 00  | —         |
|     | (b) From No. 15 to No. 24 inclusive ..... 100 kilos.   | 40 00  | 35 00 B   |
|     | (c) Above No. 24 ..... 100 kilos.  | 55 00  | —         |
| 361 | Cotton yarns, twisted or not, dyed or clouded:   |        |           |
|     | (a) Up to No. 14 English, inclusive ..... 100 kilos.   | 45 00  | —         |
|     | (b) From No. 15 to No. 24, inclusive ..... 100 kilos.  | 50 00  | 45 00 B   |
|     | (c) Above No. 24 ..... 100 kilos.  | 65 00  | —         |
| 362 | " <i>Vila de tire</i> " (sewings) and twist yarns in hanks:  |        |           |
|     | (a) Bleached ..... 100 kilos.  | 50 00  | 36 00 B I |
|     | (b) Dyed ..... 100 kilos.  | 65 00  | 60 00 B I |
|     | Note to No. 362.—"Sewings" and other cotton thread for stockings are included under this heading (L.).   |        |           |
| 363 | Cotton sewing and crochet thread in balls, on bobbins or cards, in skeins and in other forms, bleached or dyed ..... 100 kilos.  | 100 00 | 90 00 B G |
|     | Note.—No tare is deducted for bobbins, cards, &c., on which the thread is wound.   |        |           |
| 364 | Twine, string, and cord of cotton, of all kinds ..... 100 kilos.   | 70 00  | 60 00 I   |
|     | Note 1.—Twine or string will be considered as "cord" when it exceeds 6 mm. in diameter.  |        |           |
|     | Note 2.—Cotton thread for fishing lines and for the manufacture of nets are dutiable under this number (L.).   |        |           |
| 365 | Cotton tissues unbleached and undyed ..... 100 kilos.  | 70 00  | 60 00 B I |
|     | Ad. No. 365. Cotton tissues, unbleached, known as "American," plain or twilled, suit-cloth called "flank, cken-beal," imitations of hemp tissue and other similar tissue are dutiable under this number. |        |           |
| 366 | Cotton tissues, bleached or dyed after weaving, of one colour, plain or twilled, with the exception of those specially mentioned ..... 100 kilos.  | 90 00  | —         |

† Ad. No. 352.—Corbs and bands for men's hats, and ribbons for sailors' hats are not considered as trimmings, but as accessories for trimmings (letter B). Hats covered with fur, without having the appearance of a manufactured article of furriers' work, are dutiable as trimmed hats (letter C). Ad. No. 352 c.—Only fezzes with inseparable tassels, like women's or children's ordinary fezzes, are considered as fezzes with tassels. Tassels for men's fezzes are dutiable as trimmings, according to material.



| Nos. | Goods.  | General<br>Tariff,<br>Lvs. 54. | Conven-<br>tional<br>Tariff,<br>Lvs. 54. |
|------|---|--------------------------------|--|
|      | Art. No. 366.—The following are included under this number:—Bleached cotton tissues, madapolams, calico, cotton drills, seriettes and coverings, plain and not sewn, tiffas (lawn), canvas, tissue called "Cambric," and all other tissues dyed in the piece in one colour.<br>(a) Tiffas (lawn), and other tissues of the same kind for linings and "batayases" ..... 100 kilos.   | —                              | 55 00 I                                  |
|      | (b) Cotton tissues bleached or dyed after weaving, without taking into consideration the weight in the case of stout tissues: tissues not of fine quality, such as gauze, tarlatan, batiste, bolting cloth, "savach" poures, "tinzons," "milios," muslin, "talbent," and other similar classes in No. 369 ..... 100 kilos.  | —                              | 55 00 I                                  |
| 367  | Tissues of pure cotton manufactured with yarn dyed in one or several colours ..... 100 kilos.   | 100 00                         | 65 00 B I                                |
|      | Art. No. 367.—The following are included under this number:—Tissues known as "makotlik," striped calicoes known as "aladin," Oxford, vocanes, light or heavy, and other similar tissues woven of yarns, dyed in one or several colours.<br>Note to Nos. 366-7.—All cotton tissues, dyed in one colour, are dutiable under No. 366, whether the tissues are dyed in the piece or manufactured of yarn dyed in one colour (G.). |                                |  |
| 368  | Cotton tissues known as fastans, "cal-mouks," flannels and quiltings, cotton tissues, printed (calicoes), damasked or not, peraline and ecruines, printed handkerchiefs and coverings in the piece, raps and other similar tissues, printed, ..... 100 kilos.   | 110 00                         | 75 00 B I                                |
| 369  | Flannelettes, printed, weighing from 140 to 200 grammes per square metre ..... 100 kilos.   | —                              | 70 00 I                                  |
|      | Cotton tissues, known as "barcheuts," common, manufactured of coarse yarns and waste yarns, weighing from 200 to 200 grammes per sq. metre; common cotton tissues for lining, the reverse side of which is in imitation of the tissues called "barcheut"—all these tissues even if printed ..... 100 kilos.   | —                              | 70 00 A                                  |
| 369  | *Light tissues, woven, embroidered, bleached or not, dyed or printed, with the exception of tulles and laces, ..... 100 kilos.  | 150 00                         | 100 00 B I                               |
| 370  | Kerchiefs (fichus), printed, known as "yashmaka," ..... 100 kilos.  | 300 00                         | —  |
|      | Art. No. 370.—Yashmaka with fringes, trimmings, lace or embroidery are dutiable under this heading with a surtax of 50 per cent.  |                                |  |
| 371  | Cotton velvets and plushes of all kinds ..... 100 kilos.  | 200 00                         | 140 00 B P                               |
| 372  | Curtains finished, coverings, handkerchiefs, towels, sheets, and other similar articles, dyed or not, combined or not with threads of common metals or with threads of other vegetable textiles ..... 100 kilos.  | 150 00                         | 100 00 B I                               |
| 373  | Shirts, girls' tablans of all kinds, ..... 100 kilos.   | 175 00                         | 175 00 C                                 |
| 374  | *Knitted articles of cotton, not sewn ..... 300 00  | 200 00                         | 225 00 G I                               |
| 375  | Trimming ..... 200 00   | 100 00                         | 100 00 G                                 |
|      | Art. No. 375.—The following articles are included in this number: galloons, ribbons, cords and cording, tufts, tringes, buttons and the like, combined or not with threads of common metal, neither gilt nor silvered. Trimings made of tinsel (imitation silver work) spun on cotton thread will pay duty under No. 375 with a surtax of 50 per cent.  |                                |  |
|      | * Art. No. 369.—The following are dutiable under this number:—Gauzes, tarlatan, batiste, lawn, bolting cloth, savachpours and tinzons, muslin, talbent &c., striped tissues known as "Houscarans" (moderats), unbleached or bleached, as well as pocket kerchiefs, fichus, cotton Madras, mantillas, &c., made of the same stuffs, with the exception of printed kerchiefs called "yashimaks."                                |                                |  |
|      | * Art. No. 374.—The following are included under this number:—Stockings and socks, gaiters, gloves, mailots, drawers, knitted vests, caps, hoods, mantillas, shawls, shoes for children, mittens, provided or not with other materials, such as buttons, ribbons, cords, and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article.                            |                                |  |
|      | Knitted articles, when provided with stuffs, ribbons, lace, &c., will pay duty as "wearing apparel or articles of adornment" under Category XXV.  |                                |  |
|      | Convention with Germany: Note to No. 374.—Stockings and socks, gloves, flannels (mailots), drawers, knitted vests, caps, fichus and the like, even cut to shape and sewn, trimmed or not, with buttons, ribbons, cords, rils and other similar accessories, even of silk, provided that such accessories are indispensable for the use of the article, and not merely a decoration.   |                                |  |
|      | Knitted stuffs of cotton are dutiable as cotton tissues, according to kind, i.e., according as they are unbleached, bleached, dyed or printed (I.).   |                                |  |

| Nos.   | Goods.  | General<br>Tariff,<br>Lvs. 54. | Conven-<br>tional<br>Tariff,<br>Lvs. 54. |
|--|---|--------------------------------|--|
| 376  | Lace, tulle, embroidery of cotton, pure or in combination with other vegetable textile materials, or with threads of common metals, except threads of silk, and gilt or silvered metal threads, ..... 100 kilos.  | 500 00                         | 350 00 B                                 |
|  | Art. No. 376.—Tulles ("planetas" and bobbinets, English and French Tulles) are tissues with open mesh, light, transparent. They are made on bobbin or point net looms. The meshes of tulles have usually a hexagonal or other similar form, and cannot be unknotted. Tissues manufactured like bobbinets, used for curtains and for furniture (pimpures for furniture) and other purposes are dutiable as tulles. Stuffings known as book muslin, tarlatan, smooth crape, &c. are incorrectly called tulles, notwithstanding that the meshes are open and square, because the threads of the warp and weft may be easily unknotted, which is not the case with bobbinets. These transparent tissues are dutiable under No. 369. |                                |  |
| 377  | Lamp wicks of all kinds ..... 100 kilos.  | 50 00                          | —  |
| 378  | Materials for surgical dressings ..... 40 00  | —                              | —  |
|  | Art. No. 378.—Lints, gauze, bandages are included in this number.   |                                |  |
|  | General Notes to Class XXIII.   |                                |  |
|  | 1.—Articles of cotton mixed with silk are dutiable under Category XXI, as articles of mixed silk if the addition of silk exceeds 20% of the total weight. If it does not exceed 20% of the total weight, the said articles are dutiable as articles of cotton with a surtax of 50% if the addition of silk does not exceed 10%, and of 150% if the addition of silk is more than 10%, but not more than 20% (G.).   |                                |  |
|  | 2.—Articles mentioned in this category mixed with other textiles, threads of gold or silver, or of common metals gilt or silvered, will pay duty as articles of cotton if the admixture does not exceed 10%. If the admixture exceeds 10%, they will pay as the most heavily taxed material entering into their composition (G.).   |                                |  |
|  | 3.—The same articles when combined with silk, and also with gold or silver threads, or threads of common metals gilt or silvered, in any proportion whatever, if these materials serve as decorations to these articles, will be dutiable as articles of pure silk combined with gold or silver or gilt or silver threads.  |                                |  |
|  | 4.—Articles of cotton mixed with metallic threads (metallic tinsel) pay a surtax of 50% in addition to the duty provided in the corresponding article of the tariff.  |                                |  |
| XXIV. FLAX, HEMP, JUTE, AND OTHER TEXTILE MATERIALS NOT SPECIALLY MENTIONED, AND ARTICLES OF THE SAME. |   |                                |  |
| 379  | Flax and hemp raw, bunched, carded, or waste  | Free                           | —  |
| 380  | Jute, phormium tenax, and other vegetable textiles not specially mentioned, raw or combed ..... 100 kilos.  | 5 00                           | —  |
| 381  | Yarns of flax, hemp, or ramie in hanks:<br>(a) Unbleached ..... 100 kilos.  | 30 00                          | —  |
|  | (b) Bleached or dyed ..... 100 kilos.   | 45 00                          | —  |
| 382  | Sewing thread of flax, hemp, or ramie on reels or cards, in skeins, or otherwise prepared:<br>(a) Unbleached (without tare deduction for the reels, cards, &c.), 100 kilos.   | 60 00                          | —  |
|  | (b) Bleached or dyed (without tare deduction for the reels, cards, &c.) ..... 100 kilos.  | 75 00                          | —  |
|  | Art. No. 382.—Shoemakers' thread is also included in this number. Yarns exceeding one millimetre in diameter are dutiable as twine.   |                                |  |
|  | Shoemakers' thread, unbleached, bleached or dyed ..... 100 kilos.   | —                              | 60 00 C                                  |
| 383  | Yarns of jute, phormium tenax, and other vegetable textiles not specially mentioned:<br>(a) Unbleached ..... 100 kilos.   | 10 00                          | —  |
|  | (b) Bleached or dyed ..... 100 kilos.   | 15 00                          | —  |
| 384  | Sewing thread of jute and other vegetable textiles:<br>(a) Unbleached (without tare deduction for the reels, cards, &c.), ..... 100 kilos.  | 45 00                          | —  |
|  | (b) Bleached or dyed (without tare deduction for the reels, cards, &c.), ..... 100 kilos.   | 60 00                          | —  |
| 385  | Twine and cord: Of hemp ..... 75 00   | 45 00                          | I  |
|  | Of jute and other textiles not specially mentioned ..... 100 kilos.   | 75 00                          | 65 00 G                                  |
| 386  | Rope of hemp ..... 30 00  | 40 00                          | I  |
|  | Rope of jute and other textiles not specially mentioned ..... 100 kilos.  | 50 00                          | —  |
|  | Art. Nos. 385 and 386.—If twine and cord exceed 6 millimetres in diameter they will be dutiable as rope.  |                                |  |

## XXIV.—FLAX, HEMP, JUTE, &amp;c.—continued.

| No. | Goods.   | General<br>Tariff.<br>Lvs. St. | Conven-<br>tional<br>Tariff.<br>Lvs. St. | No. | Goods.   | General<br>Tariff.<br>Lvs. St. | Conven-<br>tional<br>Tariff.<br>Lvs. St. |
|-----|--|--------------------------------|--|-----|--|--------------------------------|--|
| 387 | Articles of ropework not specially mentioned, including halters, girths, bridles, small nets of twine or cord, transmission belts, and the like, even combined with accessories of wood or metal indispensable to their use ..... 100 kilos.           | 100 00                         | —  | 404 | Various articles for travelling, camping and hunting, whether in waxed or impregnated cloth or not, even combined with wool, leather, or common metals ..... 100 kilos.  | 100 00                         | —  |
| 388 | Fishing-nets of all kinds ..... 100 kilos.   | 150 00                         | —  |     | Wagon covers made of stout linen, hempen or jute cloth, made waterproof by grease, oil, tar, metallic soap, or chemical products; sewn and provided with cords, or buckles, rings, hooks of wood or metal ..... 100 kilos.   | —                              | 20 00 Bel                                |
| 389 | Ticks of all kinds:  |                                |  |     | <i>General Note to Categories XXV., XXVI., XXVII., XXVIII.</i> —Nature of the classification is made for the boards or strips of cardboard on which the stuffs, furs, ribbons, &c. are wound.  |                                |  |
|     | (a) Unbleached ..... 100 kilos.  | 80 00                          | 50 00 Bel                                |     | Plain hems or fringes attached by knotting or weaving are without effect on the tariff classification of tissues, stuffs, hosiery wares &c. prepared of textile materials of all kinds, and shall not involve the classification of these articles as made-up articles (G.). |                                |  |
|     | (b) Bleached or dyed ..... 100 kilos.  | 100 00                         | 70 00 Bel                                |     | Tissues are not considered as embroideries except in cases specially mentioned in the tariff, when they have embroidered upon them only initials, even interlaced and ornamented (monograms, ornamental letters &c. names, figures and the like) (G.).                       |                                |  |
| 390 | Tissue of linen or hemp, excepting those specified in Nos. 389 and 391:  |                                |  |     | Accessory ornaments embroidered on handkerchiefs and surrounding these letters, names, figures &c. i.e., twigs (scrolls), arabesques &c. are without effect on the tariff classification (G.).   |                                |  |
|     | (a) Unbleached ..... 100 kilos.  | 100 00                         | 60 00 Bel                                |     | In case of doubt or dispute these ornaments will be considered as accessories, if the total extent of the embroidery does not exceed an area measuring 6 cm. each way (G.).  |                                |  |
|     | (b) Bleached, dyed, or manufactured from dyed yarn ..... 100 kilos.  | 120 00                         | 90 00 Bel                                |     | <i>General Note to Category XXV.</i> —Sacks of linen, hemp and other textiles, except jute, are subject to a surtax of 20% of the duty on the tissue of which they are made.   |                                |  |
| 391 | Tissues of linen, printed or damasked, of any quantity; linen pocket handkerchiefs of all kinds, unbleached, bleached, dyed, printed, clouded, or damasked with printed marks; coverlets, towels, and other table and toilet linen ..... 100 kilos.    | 175 00                         | —  |     |  |                                |  |
|     | Ad. No. 391.—Pocket handkerchiefs and table and toilet linen, hemmed or drawn ( <i>effilochés</i> ) are dutiable under No. 393.  |                                |  |     |  |                                |  |
| 392 | Batiste, lawn and other light linen tissues, as also handkerchiefs of the same, neither hemmed nor drawn ..... 100 kilos.  | 400 00                         | —  |     |  |                                |  |
|     | Ad. No. 392.—Under batiste are included any close tissues slightly transparent made of the finest linen yarns, and which have not usually a lustrous finish; also wares of tissues not close-woven; <i>inter alia</i> straining cloths of fine thread. |                                |  |     |  |                                |  |
| 393 | Handkerchiefs, coverlets, sheets, serviettes, and other similar articles of linen, finished hemmed, cut-out, or with sides unsewned:   |                                |  |     |  |                                |  |
|     | (a) Of stuffs included in No. 391, 100 kilos.  | 500 00                         | 350 00 A                                 |     |  |                                |  |
|     | (b) Of stuffs included in No. 392, 100 kilos.  | 500 00                         | 400 00 A                                 |     |  |                                |  |
|     | Ad. No. 393.—Under this No. are included the same articles with open work hems, even with so-called " <i>filets d'orange"</i> in the corners (A).  |                                |  |     |  |                                |  |
| 394 | Coverlets, serviettes, sheets, towels, curtains and other similar articles of hemp, pure or mixed with other vegetable textiles:   |                                |  |     |  |                                |  |
|     | (a) In the piece ..... 100 kilos.  | 150 00                         | —  |     |  |                                |  |
|     | (b) In articles, hemmed, or with selvage ..... 100 kilos.  | 200 00                         | —  |     |  |                                |  |
| 395 | Knitted articles of flax, hemp and other vegetable textile materials, not specially mentioned, not sewn ..... 100 kilos.   | 400 00                         | —  |     |  |                                |  |
| 396 | Trimnings of flax, hemp and other vegetable textiles, unbleached, bleached or dyed ..... 100 kilos.  | 350 00                         | —  |     |  |                                |  |
|     | Ad. No. 396.—This heading includes braids, edgings, trimmings, ribbons, fringes, buttons, and the like.  |                                |  |     |  |                                |  |
| 397 | Laces, tulle and embroidery of linen, hemp or other vegetable textile materials, 100 kilos.  | 600 00                         | —  |     |  |                                |  |
|     | Ad. No. 397.—Retculated tissues in the form of laces are taxed as laces and braids.  |                                |  |     |  |                                |  |
| 398 | Plush of phormium tenax and other textiles ..... 100 kilos.  | 100 00                         | —  |     |  |                                |  |
| 399 | Jute tissues:—   |                                |  |     |  |                                |  |
|     | (a) For packing, mattresses &c. .... 15 00   | 12 00 B V                      |  |     |  |                                |  |
|     | (b) Dyed, for furniture ..... 45 00  | 40 00 F                        |  |     |  |                                |  |
| 400 | Bags and sacks of jute tissue ..... 20 00  | 10 00 B F                      |  |     |  |                                |  |
|     | Sacks for use in the export of cereals   | —                              | Free B                                   |     |  |                                |  |
| 401 | Coverlets and curtains of jute, completed ..... 100 kilos.   | 60 00                          | —  |     |  |                                |  |
| 402 | Carpets of jute of all sorts, completed, smooth or knotted ..... 100 kilos.  | 120 00                         | —  |     |  |                                |  |
|     | Carpets of jute of all sorts, smooth or knotted ..... 100 kilos.   | —                              | 65 00 B                                  |     |  |                                |  |
| 403 | Cloths of all textiles, waxed, tared or impregnated or coated with other materials:—   |                                |  |     |  |                                |  |
|     | (a) For packing, coverings for merchandise, roofing, wagon covers, sheathing for vessels, & the like ..... 100 kilos.  | 20 00                          | —  |     |  |                                |  |
|     | (b) Linoleum carpets and linoleum ..... 100 kilos.   | 35 00                          | —  |     |  |                                |  |
|     | (c) Waxed cloths, varnished for table or furniture covers and for bindings ..... 100 kilos.  | 70 00                          | 60 00 A                                  |     |  |                                |  |
|     | (d) For lamp stands, and other similar articles, cut up in pieces of different shapes ..... 100 kilos.   | 75 00                          | 70 00 A                                  |     |  |                                |  |
|     | (e) For plans and painting ..... 100 00  | 100 00                         | —  |     |  |                                |  |
|     | (f) For medical use, including waxed catapla ..... 100 kilos.  | 60 00                          | —  |     |  |                                |  |

\* Ad. No. 395.—This heading includes stockings, socks, gaiters, knitted vests (*maillots*), drawers, gloves, nightcaps, bands, fichus (shawls), hair nets, cuffs, whether combined or trimmed with other materials, such as buttons, ribbons, trimmings (even of silk), and other similar accessories necessary to the article.

## XXV.—CLOTHING AND ARTICLES OF DRESS AND SHOWN ARTICLES, EXCEPTING THOSE WHICH CONTAIN PAPER, LEATHER, INDIARUBBER AND WAXED CLOTH.

| No. | Goods.  | Duties.                              | Duties.                               |
|-----|---|--------------------------------------|---------------------------------------|
| 405 | *Made-up articles of woolen material  | Twice the duty on the material       | Twice the duty on the material        |
| 406 | Made-up articles of cotton material:  | Four times the duty on the material  | a half times the duty on the material |
|     | For women   |                                      |                                       |
|     | Others  |                                      |                                       |
| 407 | Made-up articles of flax and hemp material  | —                                    | —                                     |
| 408 | Made-up articles of jute, aloes, phormium tenax, aloes and other textile materials  | —                                    | —                                     |
| 409 | Made-up articles of silk (including artificial silk), pure or mixed with other vegetable textile materials, even with metal thread; sacerdotal vestments                          | Twice the duty on the material       | —                                     |
| 410 | *Neckties of all materials, really made or in detached pieces   | Three times the duty on the material | Three times the duty on the material  |
| 411 | *Articles de mode:  |                                      |                                       |
|     | (a) Artificial flowers; all sorts of prepared ornamental feathers and manufactures thereof, articles of fashion not enumerated in other categories of the tariff ..... 100 kilos. | 25 00                                | 25 00 F                               |
|     | (b) Detached parts for artificial flowers, such as stamens, leaves, anthers, buds, &c. .... 100 kilos.  | 3 00                                 | —                                     |
|     | The articles specified in Nos. 405-411 will be dutiable according to the real net weight.   |                                      |                                       |

\* Ad. No. 404.—This heading includes valises and travelling bags of wood or pasteboard covered with cloth, fitted or not with leather; tents and camping outfit, such as beds, chairs and similar portable articles of wood, bark or twigs, combined with leather, tissues or common metals; travelling or hunting flasks, in glass or metal, covered with a network of twine or straw; luncheon baskets fitted with leather and containing table necessities, made only of common metal, bone or glass. If the above articles are made of more costly materials they are taxed according to the material of which made.

Ad. Category XXIV.—The explanatory notes at the end of Category XXIII. apply also to this category.

\* Ad. Nos. 405-410.—The material which will be taken as a basis in taxing made up articles and ties, is that which forms the exterior part or surface of the article. Laces, embroideries, tulle, ribbons, trimmings &c., with which some articles and ties are ornamented, are taxed with them. Made up articles and ties consisting of different stuffs and materials will be taxed as if of the component stuff or material which pays the highest duty. Articles cut out but not sewn are dutiable as the finished articles or ties.

| Nos.  | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. | Nos.  | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|---|---|--------------------------------|--|---|--|--------------------------------|--|
| XXVI.—METALS AND METAL ARTICLES.  |   |                                |  |   |  |                                |  |
| 412   | Ores of all sorts.....  | Free                           | —  | (b)   | In cases or boxes ornamented with gold, silver, ivory, agate, shell, and other carved or worked ornaments.....100 kilos. | 250 00                         | —  |
| 413   | Metals in ingots, plates, wire, bars, and other different forms, except those specimens denominated.....  | Free                           | —  | (c)   | Large clocks for buildings.....  | 25 00                          | —  |
| 414   | Alloys of metals: (a) Precious, according to real net weight.....100 kilos.   | 100 00                         | —  | Ad. No. 423.—Watch works imported separate from their cases are taxed under No. 424; cases according to component material.   |  |                                |  |
|   | (b) Common.....   | 10 00                          | —  | Besides clocks and musical boxes in wooden cases are included in this No.; musical boxes and clocks in cases of papier-mâché or carton-pierre, matronones and other objects of the same sort, which are worked by clock-work mechanism; also mechanism for Carcel and moderator lamps.  |  |                                |  |
| 416   | Massive articles in gold, silver, platinum, and all their alloys, not ornamented with precious stones:  |                                |  | Musical boxes combined with articles which would pay a higher tax (albums, sweet boxes &c.) are classed under the higher category.  |  |                                |  |
|   | (a) In gold, platinum, and their alloys kilo.   | 20 00                          | 20 00 G                                  | Small musical boxes which are children's toys are not included, but are classed as toys.  |  |                                |  |
|   | (b) In silver or gilt.....  | 5 00                           | 5 00 G                                   | Parts of tower clocks (c) go under No. 471.   |  |                                |  |
| 416   | Jewellery in gold, silver, platinum, and all their alloys, not ornamented with precious stones, for personal ornament and for the internal decoration of houses:  |                                |  | Watch glasses go under No. 269.   |  |                                |  |
|   | (a) In gold, platinum and their alloys kilo.  | 40 00                          | 40 00 G                                  | 424 Clocks and watch fittings, except watch glasses and parts of tower clocks:  |  |                                |  |
|   | (b) In silver or gilt.....  | 10 00                          | 10 00 G                                  | (a) For watches & chronometers.....kilo.  |  | 5 00                           | —  |
| 417   | Jewellery in precious metals ornamented with precious stones.....kilo.  | 50 00                          | 50 00 G                                  | (b) For clocks.....100 kilos.   |  | 50 00                          | 10 00 G                                  |
| 418   | Imitation jewellery in precious metals, even gilt or silvered, but not ornamented with precious stones:   |                                |  | 425 Bronze powder.....  |  |                                |  |
|   | (a) Fine.....kilo.  | 20 00                          | 12 00 G                                  | 426 Copper, brass and bronze, in bars or sheets, not gilt or silvered.....100 kilos.  |  |                                |  |
|   | (b) Common.....   | 10 00                          | 7 00 G                                   | 427 Copper and brass wires for telephones, electric connections, and similar purposes:  |  |                                |  |
| 419   | Very thin sheets (varok):   |                                |  | (a) Wound with silk.....100 kilos.  |  | 60 00                          | 60 00 G                                  |
|   | (a) Of gold.....  | 10 10                          | 10 00 G                                  | ,, other textile materials.....100 kilos.   |  | 60 00                          | 45 00 G                                  |
|   | (b) Of silver.....  | 2 00                           | 2 00 G                                   | (b) Others.....   |  | 25 00                          | 25 00 G                                  |
|   | (c) Of all other metals.....  | 1 00                           | 1 00 G                                   | Articles specified in Nos. 425-427 are dutiable according to their real net weight.   |  |                                |  |
| 420   | Metal leaf (tinsel):  |                                |  | Note.—Laces, cords, and other similar articles of wire of common metals for telephones or electric connections, are dutiable under this heading (G.).   |  |                                |  |
|   | (a) Of gold or gilt.....kilo.   | 10 00                          | 10 00 G                                  | 428 Imitation tinsel, for sewing, weaving, or other purposes; beads, spangles, and the like, in copper, brass, or other metals, except gold or silver, combined or not with cotton or silk, and not gilt or silvered (no tare is deducted for the weight of bobbins, cards, &c.).....100 kilos.                                       |  |                                |  |
|   | (b) Of silver.....  | 4 00                           | 4 00 G                                   | Imitation tinsel, for sewing, embroidery, weaving, or other purposes, even spun upon thread of cotton, silk, or other textile fibre, beads, spangles, and the like; all the foregoing in copper, brass, or other metals, except gold or silver, and not gilt or silvered (without tare allowance for reels, cards &c.).....100 kilos. |  |                                |  |
|   | (c) Silvered.....   | 4 00                           | 2 50 G                                   | Note.—If gilt or silvered these articles pay in addition a surtax of 50 per cent, except imitation tinsel, gilt or silvered, which will be taxed under No. 420.   |  |                                |  |
| 421   | Watches: (a) With cases of gold or other metals, ornamented with precious stones, pocket chronometers.....each  | 10 00                          | —  | 429 Cables of all sorts (real net weight) 100 kilos.  |  |                                |  |
|   | (b) With cases of silver or silvered, not ornamented or fitted with gold or precious stones.....  | 3 00                           | —  | 430 Wares or articles of copper or brass wire, polished or not, painted or not, combined or not with other common materials, but not gilt or silvered, copper or brass wire gauze or plaits.....100 kilos.  |  |                                |  |
|   | (c) With cases of all other metals, not ornamented or fitted with gold or precious stones.....each  | 1 50                           | —  | Ad. No. 420. If gilt or silvered these articles pay in addition a surtax of 50 per cent. This heading includes pins, clasps, buttons, buckles for clothes, knitting needles, small rings, small nails, cages, small baskets, and other articles in copper or brass wire coming under the provisions of the present number.            |  |                                |  |
|   | Ad. No. 421.—Watches under (b) and (c) with gilt cases, or fitted or ornamented with gold, pay, in addition, an extra tax of 50. Stones which form part of the works of a watch are not to be taken into account in assessing duty. |                                |  | 431 Household articles of copper, brass, or bronze (including smoothers).....100 kilos.   |  |                                |  |
|   | Chronometers, or marine watches, used in nautical services for calculations go under No. 486.   |                                |  | Ad. No. 431.—Smoothers, even lacquered, varnished, nickelled, but not silvered or gilt, are included under this No.   |  |                                |  |
|   | Gold watch cases, imported alone, are taxed under 416 (a).  |                                |  | 432 Vessels and utensils of copper, brass, or bronze, for workshops and ships, for steam engines for use in distilling, refining, dyeing and other industries; reservoirs, tanks, vats, boilers, tubes, bearings, grease boxes, &c.....100 kilos.   |  |                                |  |
|   | Silver watch cases, imported alone, go under 416 (b); those of common metals or alloys are taxed according to their material and the amount of workmanship.   |                                |  | Ad. No. 432.—The presence in these articles of other common metals, such as nickelling, bronding, varnishing, &c., will not be taken into consideration, and will not result in the application of a higher duty.   |  |                                |  |
| 422   | Complete movements of watches or chronometers, or parts of movements, not put together into complete movements.....each   | 5 00                           | —  | Note.—Even polished goods as well as accessories (armatures, valves &c.) are included under this heading, provided that the accessories are imported at the same time as the vessels and utensils (G.).   |  |                                |  |
| 423   | Hanging or table clocks and musical boxes with clock-work mechanism:  |                                |  |   |  |                                |  |
|   | (a) In cases or boxes of common materials.....100 kilos.  | 75 00                          | 75 00 G                                  |   |  |                                |  |
| § Ad. No. 418.—This heading includes all articles of personal adornment, such as earrings, brooches, rings, bracelets, hairpins, necklaces, medallions, medals, and the like, in bronze, copper, German silver, pinchbeck, and other finished alloys, not silvered, ornamented or not with imitation stones in coloured glass or other rough imitations of precious materials, Bohemian jewellery, &c. It also includes the common jewellery of Naples and South Italy, such as earrings, brooches, bracelets, and necklaces, of pieces of coral, shells, lava, mounted in alloys of all sorts excepting those of gold and silver.  |   |                                |  |   |  |                                |  |
| Ad. No. 419 (b).—Under this heading is included "peasant jewellery," called "Gabelons jewellery," of common metals, simply worked, even combined with flowers or other ornaments of celluloid, wax, or paper, or other common materials, except such jewellery gilt or silvered (A).  |   |                                |  |   |  |                                |  |
| * Note to No. 423 (a).—So-called "Black Forest" clocks, with wooden framework holding the mechanism, and "American system" clocks, both in cases, either of wood (even painted, stained, or carved), or of tin-plate, brass, or other common metals (even painted, polished or nickelled)—if not combined with pearl, ivory, tortoiseshell, precious metals, precious or semi-precious stones, will be dutiable at 65 leva. Clocks of common workmanship, the mechanism of which is placed between perforated metal pillar plates, including clocks in which the pendulum is replaced by a balance, are included under this heading as "American system" clocks. The cases of these clocks, imported separately, are dutiable at the rate of 65 leva. The mechanisms of the same clocks, imported in a number equal to the number of the cases, simultaneously with them or separately, at an interval of one month at most, are dutiable at the rate of 65 leva, (G.). |   |                                |  |   |  |                                |  |



## XXVI.—METALS AND METAL ARTICLES—continued.

| No. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|---|--------------------------------|--|
| 433 | *Articles of copper, brass, or bronze, cast or turned; articles of sheet copper or other sheet metal, painted or not, polished or not, combined or not with other common materials, but not engraved, varnished, nickelled, silvered, or gilt. ....100 kilos.   | 100 00                         | 100 00 G                                 |
|     | Ad. No. 433.—Articles included under this No. coated with a transparent and colourless varnish ("Zapon" lacquer and the like) merely to prevent oxidation, are to be taxed under this No. with a surtax of 40 % (A).  |                                |  |
| 434 | Bells (real net weight), including bells weighing more than 16 kilograms (33 lbs. each). ....100 kilos.   | 50 00                          | —  |
| 435 | Articles of copper, brass, or bronze, engraved, varnished, nickelled, silvered, or gilt, combined or not with other materials, except ivory, tortoise-shell, mother-of-pearl, real agate, amber, silty precious metals, fine or semi-fine stones. ....100 kilos.  | 200 00                         | —  |
| 436 | Tin, pure or alloyed with antimony, in bars, plates, or sheets (real net weight) 100 kilos.   | 40 00                          | —  |
|     | Ad. No. 436.—Sheets of tin having a thickness of 0.25 mm. and above will be taxed under this No.; sheets having a thickness of less than 0.25 mm. called "stannioles" will be taxed under No. 438.  |                                |  |
| 437 | Printing type of lead and antimony, plates, blocks, forms, and generally all movable type used for printing. ....100 kilos.   | 60 00                          | —  |
| 438 | Articles of tin, pure or alloyed with lead, zinc, copper, antimony, or other common metals, combined or not with other common materials; all these articles of whatever quality, but not gilt or silvered. ....100 kilos.   | 100 00                         | —  |
|     | Ad. No. 438.—If gilt or silvered articles of lead pay in addition a surtax of 50 per cent.<br>This heading includes tea and coffee pots and services, dishes, plates, chandeliers, kitchen utensils, and other fancy articles.  |                                |  |
| 439 | Nickel and german silver, in the raw state, in blocks, hammered, rolled, or drawn into wire (real net weight). ....100 kilos.   | 30 00                          | —  |
|     | Ad. No. 439.—Sheets of nickel and german silver having a thickness of 0.25 mm. and above will be dutiable under this No.; those having a thickness of less than 0.25 mm. will be dutiable under No. 440.  |                                |  |
| 440 | Articles of aluminium, nickel, german silver, or other metal alloys, white, gilt or not, silvered or not, combined or not with other common materials. ....100 kilos.   | 300 00                         | 250 00 A                                 |
|     | Ad. No. 440.—Jewellery of german silver is dutiable under No. 418.<br>When articles specified in this number are combined with ivory, tortoise-shell, mother of pearl, amber, real agate, or silk they shall pay duty according to Category XXX.; if combined with precious metals, they will be assimilated according to kind to goldsmiths' or silversmiths' wares. |                                |  |
| 441 | Mercury (real net weight). ....100 kilos.   | 85 00                          | —  |
| 442 | Lead in pigs or other forms. ....   | 5 00                           | —  |
| 443 | Plates, pipes, tubes, large castings, bullets, shot, and generally all articles of lead, merely cast and not otherwise worked, not painted, varnished or polished 100 kilos.  | 12 00                          | —  |
|     | Ad. No. 443.—Lead pipes, lined inside with a coating of tin, for waterpipes, and sheets of lead covered and covered with gravel for roofing buildings, are included under this heading.   |                                |  |

\*Ad. No. 433.—This heading includes bedsteads, lustres, lamps, doors and other fittings for stoves, fire screens, furnaces and window bars, tables, chandeliers, candle bells, flat irons, kitchen moulds, castors for furniture, door and window hinges, locks, padlocks, curtain rods, door plates, (scutcheons), saddle ornaments, harness and carriage fittings, frames, seals, curtain arms, the caps, weights, tools for different trades, and generally all articles of this sort in brass, copper or bronze.

Ad. No. 437.—The above heading includes candleabras, lustres, carriage or other lamps, girandoles, bureau fittings, furniture ornaments, frames, boxes, coffers and other small fancy articles, such as vases, statues, statuettes, bas-reliefs, plaques, curtain rods, door plates, and the articles mentioned in Nos. 431 and 433 (with the exception of samovars) of brass, copper, or bronze, if they are engraved, varnished, lacquered, nickelled, silvered, or gilt. Articles of aluminium bronze are also included. When any of these articles are combined with common materials, characterised by themselves at a lower rate of duty than that provided in the present number, such as article slabs, &c., the Importers may, if it is possible to separate them, require them to be separately taxed according to kind.

If these articles are combined with ivory, tortoise-shell, or other fine materials, they pay under Category XXX. according to description; while if combined with precious metals, they are classed, according to their kind, under goldsmiths' wares and jewellery.

| No. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|--|--------------------------------|--|
| 444 | Articles of lead, of all sorts, painted, varnished or not, but not gilt or silvered, and not combined with materials subject to a higher duty. ....100 kilos.  | 50 00                          | —  |
|     | Ad. No. 444.—If combined with materials subject to a higher duty, these articles are dutiable as if composed of the most highly taxed material entering into their composition.<br>If the articles included under this heading are gilt or silvered they pay a surtax of 50 per cent. in addition to the above rate.<br>The presence of antimony in lead articles subject to duty under Nos. 413 and 441 will not be taken into consideration in assessing duty. |                                |  |
| 445 | Zinc in plates, sheets, or any other form. ....100 kilos.  | 7 50                           | 1 50 Bel                                 |
| 446 | Articles in zinc, painted or not, ornamented with reliefs or other ornaments, combined or not with common metals but not gilt or silvered. ....100 kilos.  | 75 00                          | —  |
|     | Ad. No. 446.—If gilt or silvered these articles pay a surtax of 60 per cent. in addition to the above rate.  |                                |  |
|     | <i>Iron and Steel.</i>   |                                |  |
| 447 | Iron and steel in bars, plates, or sheets; not shaped. ....100 kilos.  | 2 50                           | 2 00 Bel                                 |
|     | Note.—Rectangular or cylindrical bars are included in this number (G).   |                                |  |
| 448 | Rails and sleepers of iron or steel. ....100 kilos.  | 2 00                           | 2 00 G                                   |
|     | Note.—Frogs and tongue-rails for railway crossings are classed as rails under No. 448 (G.).  |                                |  |
| 449 | Iron in tires for wheels and hoops. ....100 kilos.   | 3 00                           | 3 00 G                                   |
| 450 | Iron, in sheets of a thickness of 3 millimetres or less. ....100 kilos.  | 4 00                           | 3 50 Bel                                 |
|     | Ad. No. 450.—Rolled iron of a thickness of more than 3 millimetres will pay duty under No. 447.  |                                |  |
| 451 | Iron and steel, rolled in special form (shaped iron). ....100 kilos.   | 3 00                           | 3 00 G                                   |
|     | Ad. No. 451.—This heading includes T, double T, U, V, Z, L, and other shaped iron (G.).  |                                |  |
| 452 | Tin-plate and sheet-iron, tinned, coated with copper, lead or zinc, or only polished or painted. ....100 kilos.  | 8 00                           | —  |
|     | Tin-plate and sheet iron, tinned, galvanized, or coated with lead or zinc. ....100 kilos.  | —                              | 4 00 B                                   |
|     | Coated with copper, polished or painted. ....100 kilos.  | —                              | 8 00 B                                   |
| 453 | Steel or iron wire with a diameter of 6 mm. or less:   |                                |  |
|     | (a) Ordinary (black) or polished; barbed fence wire. ....100 kilos.  | 8 00                           | —  |
|     | Ordinary wire, black or polished, even galvanized. ....100 kilos.  | —                              | 7 00 G                                   |
|     | Barbed fence wire, black or polished, even galvanized. ....100 kilos.  | —                              | 8 00 G                                   |
|     | (b) Tinned or coated with zinc or lead, including telegraph wires. ....100 kilos.  | 12 00                          | 12 00 G                                  |
|     | Ad. No. 453.—Wire of steel or iron, flat, triangular or quadrangular, with a minimum diagonal of 6 mm. will be dutiable under No. 453. Wire of iron or steel covered with a layer of copper as a result of processes undergone while the wire is being drawn, and especially as a result of the bath of copper salts, is dutiable under sub-division (a) of No. 453.   |                                |  |
| 454 | Wire gauze; plain, painted, varnished, or tarred. ....100 kilos.   | 16 00                          | 16 00 G                                  |
|     | Ad. No. 454.—This heading includes wire gauze for sieves, for grain, and &c. Iron or steel wire rope is also dutiable under this number (G.).  |                                |  |
| 455 | Cast-iron wares, simply moulded, filed, tarred, or painted with red lead:  |                                |  |
|     | (a) Plates and pieces used in the construction of houses and bridges; columns, wheels and axles for carts, large shafts for machines. ....100 kilos.   | 8 00                           | —  |
|     | (b) Pipes and hollow pillars. ....   | 3 00                           | 4 00 Bel                                 |
|     | (c) Common stoves, heaters. ....   | 10 00                          | 8 00 Bel                                 |
|     | Kitchen stoves. ....   | —                              | 8 00 Bel                                 |
|     | (d) Crucibles and similar articles, not enamelled. ....100 kilos.  | 3 00                           | —  |
|     | All other articles not specially mentioned. ....100 kilos.   | —                              | 9 00 B                                   |
| 456 | Cast-iron wares, polished or enamelled, ornamented by casting or turned 100 kilos.   | 12 00                          | —  |
|     | Stoves of cast iron, polished, enamelled, or ornamented by casting or turned. ....100 kilos.   | —                              | 10 00 A                                  |
|     | Ad. No. 456.—This heading includes kitchen utensils, household articles, flat-irons, heating stoves, lighting apparatus (lamps), pumps, gratings, weights, and similar wares.  |                                |  |

## TARIFF.]

| Nos. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. | Nos. | Goods.  | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|------|--|--------------------------------|--|------|---|--------------------------------|--|
| 67   | Cast-iron wares, chased, lacquered, bronzed, nickled, silvered, or gilt, even combined with other common materials. . . . . 100 kilos.   | 20 00                          | 20 00 G                                  | 472  | Tarred (asphalted) wares are dutiable under the same number (G.).<br>Wares of iron or steel, tinued, enamelled lacquered, but not polished:<br>(a) Weighing 25 kilos. or more each . . . . . 100 kilos.   | 20 00                          | —  |
| 68   | Stoves of cast iron, combined with other common materials. . . . . 100 kilos.  | —                              | 15 00 A                                  |      | (b) Weighing from 3 to 25 kilos. each . . . . . 100 kilos.  | 30 00                          | —  |
| 69   | Iron wares, not otherwise mentioned . . . . . 100 kilos.   | 10 00                          | 7 50 G                                   |      | (c) Weighing from 0.5 to 3 kilos. each . . . . . 100 kilos.   | 40 00                          | —  |
| 459  | Complete axles for trucks or carriages, of iron or steel . . . . . 100 kilos.  | 4 00                           | —  |      | (d) Weighing less than 0.5 kilo. each . . . . . 100 kilos.  | 50 00                          | —  |
| 460  | Nails of iron or steel:<br>(a) Iron bolts and rivets, black nails, and horseshoe nails . . . . . 100 kilos.  | 10 00                          | —  |      | Wares of iron or steel, rough-ground, scoured, tinued, galvanised, painted, enamelled, but not polished:<br>(a) Weighing 25 kilograms. or more each . . . . . 100 kilos.  | —                              | 15 00 G                                  |
|      | Bolts and rivets . . . . . "   | —                              | 8 00 G                                   |      | (b) Weighing from 3 to 25 kilograms. each . . . . . 100 kilos.  | —                              | 20 00 G                                  |
|      | Black nails . . . . . "  | —                              | 6 00 Bel                                 |      | (c) Weighing from 0.5 to 3 kilograms. each . . . . . 100 kilos.   | —                              | 30 00 G                                  |
|      | Horse shoe nails . . . . . "   | 6 00                           | 3 00 Bel                                 |      | (d) Weighing less than 0.5 kilo. each . . . . . 100 kilos.  | —                              | 40 00 G                                  |
| 461  | Wire nails of all sizes . . . . . "  | 7 50                           | —  |      | Note to Nos. 471 and 472.—The tariff classification of goods under these headings is not affected by combination with wood or cast iron (G.).   |                                |  |
| 462  | Screws and nuts of iron or steel . . . . . "   | 10 00                          | —  |      | Note to No. 472.—Under this heading are included articles of iron or steel varnished with asphalt lacquer. Articles of iron or steel varnished with a lacquer other than asphalt lacquer, are dutiable under No. 476 (A.).  |                                |  |
| 463  | Screws and nuts . . . . . "  | —                              | 6 00 Bel                                 | 473  | Wares of tinplate, or of sheet iron, tin end, galvanised, or coppered, even asphalted, but not painted or lacquered, combined or not with wood or other common materials. . . . . 100 kilos.  | 35 00                          | 35 00 G                                  |
| 464  | Anchor and their chains of iron or steel, exceeding 10 mm. in diameter . . . . . 100 kilos.  | 10 00                          | —  |      | Ad. No. 473.—This heading includes domestic and kitchen articles of all kinds, spades, ladles, bowls, cups, strainers, graters, small buckets, goblets, pails, funnels, watering cans, baths, refrigerators, douche apparatus, measures of capacity, lamps, lanterns, trays, trunks, cans, kitchen moulds, and the like.  |                                |  |
| 464  | Pipes and conduits of iron, even tarred . . . . . 100 kilos.   | 8 00                           | 5 00 G                                   |      | Wares of tin plate or of tarred (asphalted) sheet iron are included in this number (G.).  |                                |  |
|      | Joints are dutiable under the same number (G.).  |                                |  | 473  | Lamps and lanterns of tin plate or of sheet iron, tinued, galvanised or coppered, not painted or lacquered . . . . . 100 kilos.   | —                              | 28 00 A                                  |
|      | Ad. No. 464.—Pipes and tubes of iron and steel, even asphalted and wrapped in tarred jute tissue to protect them from rust, are classed under this No. (A.).   |                                |  | 474  | Wares of tin plate or of sheet iron, painted, lacquered, ornamented with paintings, even gilt or silvered, combined with other materials, except ivory, tortoise-shell, mother-of-pearl, and precious metals . . . . . 100 kilos.   | 60 00                          | —  |
| 465  | Iron gratings for all purposes; iron garden furniture, not gilt or silvered (real-net weight) . . . . . 100 kilos.   | 20 00                          | —  |      | Ad. No. 474.—This heading includes trays, sugar basins, coffee and tea caddies, sweet boxes, hanging or portable lamps, tobacco boxes, match-holders, flowers, wreaths in tin-plate, candle-ticks, snuff-boxes and the like.  |                                |  |
| 466  | Wares of black sheet-iron, not polished, enamelled, or tinued, combined with cast-iron or other common materials . . . . . 100 kilos.  | 20 00                          | 20 00 G                                  | 475  | Wares of sheet iron, enamelled . . . . . 100 kilos.   | 60 00                          | 42 00 A                                  |
|      | Ad. No. 466.—This heading includes engine and machine boilers, kitchen ranges, heating stoves and apparatus, chimney hoods, stove floors, kitchen articles of black sheet-iron, black sheet iron cut to shape, and similar articles of black sheet-iron.   |                                |  |      | Ad. No. 475.—This includes kitchen articles, such as saucepans, cooking pots, frying pans, &c. basins, jugs, pails, troughs ( <i>s-fel-tar</i> ), and the like of enamelled sheet iron.   |                                |  |
|      | This heading also includes rollers of sheet iron, even coated with a layer of red lead or the like (A.).   |                                |  | 476  | Wares of iron or steel, polished, bronzed, lacquered, nickled, combined or not with other common materials: (1)   | 50 00                          | 36 00 G                                  |
| 467  | Iron or steel safes or chests . . . . . 100 kilos.   | 30 00                          | —  |      | (b) Weighing from 3 to 25 kilos. each . . . . . 100 kilos.  | 75 00                          | 60 00 G                                  |
| 468  | Common wrought or cast iron b stands, merely painted, and with ornaments of all kinds, but not gilt or silvered . . . . . 100 kilos.   | 15 00                          | —  |      | (c) Weighing from 0.5 to 3 kilos. each . . . . . 100 kilos.   | 120 00                         | 80 00 G                                  |
|      | Common wrought or cast-iron bedsteads, painted or lacquered, in one colour, and even with ornaments in relief . . . . . 100 kilos.   |                                |  |      | (2)(d) Weighing less than 0.5 kilo. each . . . . . 100 kilos.   | 150 00                         | 110 00 G                                 |
| 469  | Wrought or cast-iron bedsteads with ornaments, coloured, lacquered, or bronzed, but not gilt or silvered . . . . . 100 kilos.  | 30 00                          | —  | 477  | Articles of iron or steel wire or of wire gauze, plain, polished, painted, tarred, tinued, even combined with other common materials, but not gilt or silvered: . . . . . 100 kilos.  | 30 00                          | —  |
|      | Wrought or cast-iron beds with ornaments, coloured, lacquered, with paintings, treated by "transfer process," band-worked, bronzed, but not gilt or silvered . . . . . 100 kilos.  |                                |  |      | Ordinary chains of a diameter of from 2.5 to 10 mm., plain, even rough ground, scoured, or tarred (asphalted), not tinued or polished . . . . . 100 kilos.  |                                |  |
| 470  | Iron furniture for rooms, of all sorts, coloured, varnished, bronzed, upholstered or not, but not gilt or silvered . . . . . 100 kilos.  | 35 00                          | —  |      | All other articles classed in No. 477 . . . . . 100 kilos.  |                                |  |
|      | Ad. Nos. 468-470 inclusive.—If the above articles are gilt or silvered, wholly or in part, they will pay, in addition, a surtax of 50 per cent. S. B. at No. 470. Under this heading are included dentists' chairs, surgical operation tables and stretchers, when these articles are manufactured of wrought iron combined with other common materials. |                                |  |      | (1) Iron or steel wares coated with copper are dutiable according to this number (G.).  |                                |  |
| 471  | Wares of iron or steel, plain, only filed, but not ornamented, polished, enamelled or painted:<br>(a) Weighing 25 kilos. or more each . . . . . 100 kilos.   | 10 00                          | 9 00 G                                   |      | (2) Metal pens are classed in this number (G.).   |                                |  |
|      | (b) Weighing from 3 to 25 kilos. each . . . . . 100 kilos.   | 15 00                          | 11 00 G                                  |      | Ad. No. 476.—Under this heading are included sewing needles of all sizes, including those for sewing machines; watch keys, keys, spectacle fittings, corset bunks, fittings for purses and small bags, and bits, stirrups, spurs, buckles, clasps ( <i>pafo</i> ), steel nails with heads of glass or porcelain, skates, and all articles conforming to the conditions of this heading. |                                |  |
|      | (c) Weighing from 0.5 to 3 kilos. each . . . . . 100 kilos.  | 20 00                          | 16 00 G                                  |      | Note.—The gilding of the tips of pen-nibs, or of the eyes of needles, will not affect the tariff classification (G.).   |                                |  |
|      | (d) Weighing less than 0.5 kilo. each . . . . . 100 kilos.   | 30 00                          | 22 50 G                                  |      |   |                                |  |

†Ad. No. 457.—This heading includes lustres, candelabras, chandeliers, lamps, office fittings, stove accessories, builders' hardware, fancy articles, ornaments and similar wares. (If combined with ivory, shell, mother-of-pearl, amber, real and artificial, or silk, these wares will be classed under Category XXX. If combined with precious metals, except by simple gilding or silvering, they will be classed as goldsmiths' wares).

Hanging lamps of cast iron shall be taxed under this No. when they are combined with parts of common metal, glass, majolica, or porcelain, as e.g., brass brackets, glass or majolica bowls, chains of iron wire coated with brass, or of brass wire (A.).

†Ad. No. 458.—This heading includes large articles of iron for the construction of houses and bridges: iron mountings for carts, waggon, and carriages (except axles); fish plates and clips for rails, and similar objects in iron, all these articles, not turned, polished, or filed.

(1) Iron or steel wares coated with copper are dutiable according to this number (G.).

(2) Metal pens are classed in this number (G.).

Ad. No. 476.—Under this heading are included sewing needles of all sizes, including those for sewing machines; watch keys, keys, spectacle fittings, corset bunks, fittings for purses and small bags, and bits, stirrups, spurs, buckles, clasps (*pafo*), steel nails with heads of glass or porcelain, skates, and all articles conforming to the conditions of this heading.

Note.—The gilding of the tips of pen-nibs, or of the eyes of needles, will not affect the tariff classification (G.).

## XXVI.—METALS AND METAL ARTICLES—continued.

| No. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|--|--------------------------------|--|
|     | Ad. No. 477.—This heading includes pins, hooks, hairpins, buckles for garments, knitting needles, fish-hooks, cages, mouse-traps, wire baskets, &c.  |                                |  |
|     | Ad. Nos. 476 and 477.—Gilt or silvered wares will pay, in addition, a surtax of 50%.   |                                |  |
| 478 | Tools of all sorts, of iron or steel, with or without handles:   |                                |  |
|     | (a) Common, ..... 100 kilos.   | 15 00                          | —  |
|     | (1) Finely worked, polished, .....   | 25 00                          | —  |
|     | (2) Nickelled, ..... ..  | 40 00                          | —  |
|     | (a) Common, tarred (asphalted), filed, rough ground, ..... 100 kilos.  | —                              | 15 00 G                                  |
|     | (b) Finely worked, ..... ..  | —                              | 25 00 G                                  |
|     | (c) Nickelled, ..... ..  | —                              | 40 00 G                                  |
| 479 | Scythes and sickles, ..... ..  | 25 00                          | 15 00 A                                  |
| 480 | Cutlery of iron or steel mounted on common wood, or wood covered with leather, on iron, brass, bone or horn, polished or not, ..... 100 kilos.   | 120 00                         | 75 00 G                                  |
| 481 | Cutlery of iron or steel, mounted on other materials than those mentioned in No. 480, except gold or silver, ..... 100 kilos.  | 200 00                         | 150 00 G                                 |
| 482 | Scissors of all sorts, except sheep shears, pruning shears, tin-smiths' and black-smiths' shears, ..... 100 kilos.   | 120 00                         | 75 00 G                                  |
|     | Note to Nos. 480-482.—The gilding of some isolated parts, or of a relatively small portion, will not affect the classification (G.).   |                                |  |
| 483 | Surgical instruments, ..... 100 kilos.   | 200 00                         | 200 00 G                                 |
| 484 | Fire and other arms as well as their parts and accessories, except military weapons  |                                |  |
|     | (1) Guns and rifles, sporting, parlor and target, ..... 100 kilos.   | 250 00                         | —  |
|     | (2) Revolvers, ..... ..  | —                              | 150 00 Bel                               |
| 485 | Military weapons and their accessories, ..... ..   | Prohibited.                    | Prohibited.                              |
|     | Note.—These can only be imported by the State.   |                                |  |
| 486 | Instruments and apparatus, mathematical, for drawing, physics, chemistry, and astronomy, ..... 100 kilos.  | 150 00                         | —  |
|     | 1. Electric are lamps, with or without glass globes; gas and water meters  |                                |  |
|     | ..... 100 kilos.   | —                              | 60 00 G                                  |
|     | 2. Electrical apparatus for weak currents (telegraphic, telephonic and signal apparatus and accessories and detached parts of such apparatus); electrical apparatus not mentioned for lighting, power transmission and electrolysis; accessories and detached parts of such apparatus, e.g., connecting switches, lamp-holders, safety fuses, ..... 100 kilos. | —                              | 80 00 G                                  |
|     | 3. Electric meters and registers   | —                              | 100 00 G                                 |
|     | 4. All other instruments and apparatus, mathematical, drawing, for physics, chemistry and astronomy, including photographic apparatus, ..... 100 kilos.  | —                              | 150 00 G                                 |
| 487 | (a) Sewing and knitting machines, and parts and accessories thereof, ..... 100 kilos.  | 40 00                          | 26 50 B                                  |
|     | (b) Typewriters and calculating machines and boxes with counting instruments, 100 kilos.   | 100 00                         | —  |
| 488 | Balances, decimal and other, and scales and weighing machines, of cast or wrought iron, combined or not with other common metals or with wood, ..... 100 kilos.  | 25 00                          | —  |

† Ad. No. 478.—This heading includes plough-shares, sickles, hoes, spades, axes, adzes, picks, saws, pliers, chisels, hammers, anvils, planes, drills, sheep shears, pruning shears, tin-smiths' and blacksmiths' shears, and generally all cabinet makers', carpenters', masons', or coopers' tools and instruments. Shovels called "liegari" and mortar trowels are also included here.

Ad. No. 481.—If the articles included under this heading are combined or ornamented with precious materials they are taxed under Category XXXI. If they are only gilt or silvered they pay a surtax of 50 per cent. in addition to the duty otherwise applicable.

No. 481.—(1) Includes screwdrivers and accessories for guns and rifles; No. 484 (2) includes screwdrivers and accessories for revolvers.

Wooden gun stocks imported separately are classed as wooden wares.

\* Note to No. 486.—Glass and porcelain articles for use in chemical &c. laboratories, and syphons, are dutiable according to the material (G.).

Ad. No. 486.—This heading includes mathematical instruments, such as graphometers, theodolites, goniometers; optical instruments and instruments for astronomy and navigation, such as field glasses, telescopes, microscopes, heliometers, heliostats, lenses, photographic apparatus, compasses, sextants, and similar articles; instruments for physics, such as thermometers, barometers, hygrometers, wind-gauges, anemometers, alcoholometers, electric and magnetic apparatus, including telegraphic instruments; pneumatic and mechanical instruments (dynamometers and others), instruments for ballistics, hydrostatics, and hydraulics (such as hydrometers and hydrostatic scales, pumps (siphons), &c.); mineralogical instruments (goniometers) and apparatus, instruments and apparatus for chemical laboratories, &c., and generally all instruments used for scientific work.

Spectacles, pince-nez, and eyeglasses, mounted in metal, ordinary bone, or mother-of-pearl, binoculars, opera glasses, small compasses imported by the dozen, rulers, dividers, bow-pens, squares, protractors, scales, for measuring rules to be used as measures of capacity, &c., are not included under this heading but are classed according to the material of which they are made.

| No. | Goods.   | General<br>Tariff.<br>Lev. St. | Conven-<br>tional<br>Tariff.<br>Lev. St. |
|-----|--|--------------------------------|--|
| 489 | Machines for combing, carding, &c., of wool, cotton, and other textile materials, 100 kilos.   | 25 00                          | 10 00 Bel                                |
| 490 | Agricultural machines and implements:  |                                |  |
|     | (a) Ploughs, sorters, and pleviers, .....  | Free.                          | —  |
|     | (b) Machines for sowing, mowing or reaping, machines for crushing, for cleaning grain; harrows, ..... 100 kilos.   | 5 00                           | —  |
|     | 1. Machines for crushing, for cleaning grain; harrows, ..... 100 kilos.  | —                              | 5 00 B                                   |
|     | 2. Machines for sowing, reaping or mowing, ..... ..  | —                              | Free B                                   |
| 491 | Fire engines and all other pumps, 100 kilos.   | 10 00                          | —  |
|     | Ad. No. 491.—Various water-lifting apparatus, common or with pump, and also lever syphons, are not considered as pumps; they will be dutiable as manufactures of the metal of which they are composed.   |                                |  |
| 492 | Machines and parts and accessories thereof and apparatus, of cast or wrought iron, or of steel, not specially mentioned, ..... ..  | Free                           | Free G                                   |
|     | Motors of all sorts, except water turbines, even combined with machines; boilers for steam engines; electric machines; machine-tools, including mechanical frame-saws; compressing machines; freezing machines; machines for brewing; distilling, sugar refining, paper making, printing and other "polygraph" industries, except lithographic; machines for brick-making and other ceramic industries, ....   | —                              | Free O                                   |
|     | Note to Nos. 489-492.—Machinery imported into Bulgaria under the conditions prescribed by the Law of the 25th January 1905 for the Encouragement of National Industries and Commerce, .....  | —                              | Free B                                   |
| 493 | Coins: (a) Gold, of authorised currency, ....  | Free                           | —  |
|     | (b) Gold, not of authorised currency (for necklaces) (real net weight), ..... kilo.  | 200 00                         | —  |
|     | (c) Silver, nickel and copper, .....   | Prohibited.                    | —  |
|     | Ad. No. 493.—The importation of Bulgarian coins of silver, nickel or copper, legally current in Bulgaria, is permitted with previous permission accorded by the Minister of Finance.   |                                |  |
|     | Notes to Category XXVI. (Metals and manufactures thereof):   |                                |  |
|     | (1.) Tariff provisions concerning iron will apply equally to steel, except where the tariff has expressly specified a differential treatment.  |                                |  |
|     | (2.) Articles of malleable cast iron will be taxed as articles of wrought iron or steel.   |                                |  |
|     | (3.) The classification will be unaffected by the worming of the ends of pipes, screws, or nuts, by filing done in order to ensure the absence of flaws, the removal of seams and heads (wasters), the smoothing of cracks, the cutting out of dead-heads, the piercing of rivet holes, the drilling of holes with or without threads, &c. (In the absence of special regulations for pierced or drilled articles), the scaling of some parts, the application of a rough coat of oil paint or tar, as well as a coating of black lead (G.). |                                |  |

## XXVII.—CARRIAGES, WAGGONS, BOATS, &amp;c.

|     |  |        |   |
|-----|--|--------|---|
| 494 | Locomotives, tenders, vans, automobile waggons, and waggons of all sorts, for passengers and merchandise, ..... 15% ad val. 15% ad val.  |        |   |
|     | Ad. No. 494.—Waggons imported by the State Railway Administration are free of duty.  |        |   |
| 495 | Tramcars ( <i>véhicules de tramways</i> ) of all sorts, 15% ad val. 15% ad val.  |        |   |
| 496 | Waggons, trollies, and similar vehicles that move on rails; Decauville cars, 100 kilos.  | 10 00  | — |
| 497 | Large carriages, such as landaus, caleches, coupés, travelling carriages, having eight places or more and accommodation for luggage, diligences and omnibuses, hearses, phaetons (victorias), droshkies, all such carriages, covered or not, upholstered or not, ..... each  | 150 00 | — |
| 498 | Small open carriages, such as gigas, and English cabs, dog-carts, and others, upholstered or not, ordinary carriages on springs, covered or not, upholstered or not, such as britchkas, "de Brasov" carriages, post cabs, with or without coupes in front, omnibuses containing less than eight places, and other similar carriages, private passenger-sleighs, each | 100 00 | — |
|     | Ad. No. 498.—Omnibuses intended for private use are dutiable under No. 497.  |        |   |

\* Note to No. 492.—Machines, apparatus, detached pieces and indispensable accessories of machines of other materials than iron or steel, are dutiable according to the material; but parts of copper or brass, fixed to a machine made of iron or steel do not affect the classification.

This heading also includes the pipes and indispensable accessories of machines imported simultaneously with the machines of which they form part (G.).



| Nos.                         | Goods.   | General Tariff. |                               | Nos.   | Goods.  | General Tariff. |                               |
|------------------------------|--|-----------------|-------------------------------|--|---|-----------------|-------------------------------|
|                              |  | Lev. St.        | Conventional Tariff. Lev. St. |  |   | Lev. St.        | Conventional Tariff. Lev. St. |
| 499                          | Detached parts of carriages mentioned in Nos. 497 and 498.....   | 100 kilos.      | 40 00                         | —  | Ad. No. 525.—Military cartridges and munitions of war are imported only for the use of the State.   | —               | —                             |
| 500                          | Carriages not on springs, not upholstered, painted or not, fitted with iron, for the transport of merchandise or of persons; ambulance carriages and military transport wagons.....          | each            | 50 00                         | —  | 526 Carriages for sporting purposes, and all others, except military:<br>(a) Full or empty, but with their priming.....   | 100 kilos.      | 140 00                        |
| 501                          | Detached parts (except axles), of carriages mentioned under the preceding heading.....   | 100 kilos.      | 30 00                         | —  | (b) Empty (cartridge cases), but without their priming.....   | 100 kilos.      | 50 00                         |
| 502                          | Peasants' carts and the like, entirely of wood, also wooden sledges, not painted nor combined with iron, except for the usual harness of tyres, screws, and other similar parts of iron..... | each            | 20 00                         | —  | 527 Metal and cardboard caps (quick matches of all sorts), and all other explosive and detonating substances, including fireworks and their accessories.....  | 100 kilos.      | 140 00                        |
| 503                          | Bicycles and tricycles and detached parts thereof.....   | 100 kilos.      | 200 00                        | —  | XXX.—MANUFACTURES AND ARTICLES NOT ENUMERATED IN THE ABOVE CATEGORIES OF THE TARIFF.  | —               | —                             |
|                              | (1.) Bicycles and tricycles imported fitted.....   | 100 kilos.      | —                             | 528 Articles of amber, combined or not with other materials, even with precious metals and precious or semi-precious stones..... | —   | 50 00           | —                             |
|                              | (2.) Detached parts thereof.....   | —               | 150 00 G                      |  | Ad. No. 529.—This heading includes articles of personal adornment, chaplets, cigarette holders, pipes, and similar objects of black or yellow amber.  | —               | —                             |
|                              | Ad. No. 503.—Small velocipedes and small carriages which are used as children's toys are taxed under No. 534.  | —               | 200 00 G                      |  | 529 Articles of ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, plain or ornamented with intaglio or inlaid work, combined or not with other materials, and even with precious metals or precious or semi-precious stones.....  | —               | —                             |
|                              | Rubber parts for bicycles, separately imported, are dutiable under No. 513 (G.).   | —               | —                             |  | Ad. No. 532.—This heading includes articles of personal adornment, mother-of-pearl, real agate or meerschaum, plain or ornamented with intaglio or inlaid work, combined or not with other materials, and even with precious metals and precious or semi-precious stones.....   | —               | —                             |
|                              | Motor cycles are included in this No. (A.).  | —               | —                             |  | 530 Jewellery of amber, tortoise-shell, ivory, mother-of-pearl, real agate or meerschaum, with or without intaglio or inlaid work, combined or not with other materials and even with precious metals and precious or semi-precious stones.....   | 15 00           | 15 00 F                       |
| 504                          | 2-back chairs for invalids, and all vehicles moved by the hand or foot.....  | each            | 10 00                         | —  | 531 Articles of fine leather, of silk or velvet tissues, ornamented with amber, tortoise-shell, ivory, mother-of-pearl, real agate, meerschaum, precious metals or precious or semi-precious stones, or only of fine leather and of silk or velvet tissues combined together.....   | 10 00           | 7 00 A                        |
| 505                          | Automobiles of all sorts.....  | each            | 250 00                        | 250 00 F   | 532 Articles of wood, reed, straw, cane, cardboard, papier mache, cartonnage, bronze, steel, glass, porcelain, earthenware, ornamented or combined with amber, tortoise-shell, mother-of-pearl, ivory, real agate, meerschaum, fine leather, silk stuffs, velvet, precious metals, or precious stones.....  | 5 00            | —                             |
|                              | Notes to Nos. 503 and 505.—Bicycles and tyre-covers for bicycles and tricycles or for automobiles, separately imported, are dutiable under No. 513 (G.).                                     | —               | —                             | —  | The articles specified in Nos. 528-532 are dutiable according to real net weight.   | —               | —                             |
| 506                          | Various apparatus on wheels for watering roads, clearing closets, disinfecting and the like.....   | 100 kilos.      | 10 00                         | —  | 533 Small wares ( <i>mercurie</i> ) of various kinds into the composition of which only common materials enter (including articles of celluloid and caseine).....   | 2 00            | 1 75 G F                      |
| 507                          | Vessels of all sorts, and dredgers fully equipped; also floating mills.....  | each            | Free.                         | —  | Ad. No. 533.—Common materials include everything except amber, ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, fine leather, silk stuffs, velvet, precious metals, or precious stones.....  | —               | —                             |
| 508                          | Boats made of a single piece of wood.....  | each            | 5 00                          | —  | Ad. No. 534.—Common materials include everything except amber, ivory, tortoise-shell, mother-of-pearl, real agate, meerschaum, fine leather, silk stuffs, velvet, precious metals, or precious stones.....  | —               | —                             |
| 509                          | Boats of tonnage of 10 tons and over.....  | each            | 10 00                         | —  | Ad. No. 535.—This heading applies to articles in the composition of which tortoise-shell, mother-of-pearl, ivory, or real agate predominate. The other materials with which they may be ornamented or combined are considered as secondary.   | —               | —                             |
| 510                          | Ships, barges, and wharves in wood of all sorts, rigged, of greater tonnage than 10 tons.....  | each            | 20 00                         | —  | It thus includes purses, card cases, snuff boxes, cigar and cigarette holders, fans, paper knives; small bags, sweet boxes, ivory, or mother-of-pearl, hair brushes, combs, enamel, stick, or whip handles, entirely of ivory, tortoise-shell, or mother-of-pearl; articles of personal adornment, smokers' articles of meerschaum, combined or not with amber; clasps, buttons, skittles, and billiard balls, and other similar articles answering to the description given in this heading.   | —               | —                             |
|                              | Ad. No. 510.—"Meerates" are dutiable according to the material of which they are made.   | —               | —                             | —  | Ad. No. 531.—This heading includes purses, card cases, portfolios, snuff-boxes, cigar and cigarette cases, travelling or hand bags, small cases, sweet and other boxes of all sorts, ladies' belts, and other similar articles answering to the description given in this heading.  | —               | —                             |
| 511                          | Pleasure boats, of wood or metal, or of wood combined with metal.....  | each            | 100 00                        | —  | Articles of leather combined with tissues or knitted stuffs containing less than 20 per cent. of silk are dutiable under No. 504, but if they are combined with however little of any of the precious materials enumerated above, they are dutiable under the present heading.  | —               | —                             |
| XXVIII.—MUSICAL INSTRUMENTS. |  |                 |                               |  | Ad. No. 532.—This heading includes small articles of furniture, <i>daggers</i> , flower-stands, coffers, boxes, various games (dominoes, chess, <i>jeuquet</i> ), chaplets, bracelets, amulets, umbrellas, knife, whip, or horse-whip handles, knife handles, blotting-books, articles for bureaux, tables or <i>egagres</i> , small articles plated of different vegetable materials, such as cigar and cigarette cases, small and large baskets for all uses, sweet boxes, albums, and other similar articles ornamented or combined with amber, ivory, tortoise-shell, mother-of-pearl, real agate (Gel), meerschaum, fine leather, silk, velvet, precious metals and precious or semi-precious stones. Articles of Chinese lacquer, plain or combined with tortoise-shell, ivory, pearl, or other articles are included under this heading. | —               | —                             |
| 512                          | Grand pianos.....  | each            | 150 00                        | 130 00 G   | Ad. No. 533.—This heading includes articles of celluloid and caseine is contained in the convention with France.  | —               | —                             |
| 513                          | Organos.....   | each            | 150 00                        | —  |   | —               | —                             |
| 514                          | Upright pianos, and small organs with keys, harmoniums and wind-harmonics.....   | each            | 50 00                         | 50 00 G  |   | —               | —                             |
| 515                          | Violas, guitars, mandolins, zithers, <i>lyngues</i> , <i>guitars</i> , cymbals, <i>tambour</i> -mandolins and barge.....   | each            | 2 00                          | 3 00 G   |   | —               | —                             |
| 516                          | Violoncellos, basses and double-basses, musical wind-instruments of metal.....   | each            | 5 00                          | 5 00 G   |   | —               | —                             |
| 517                          | Fifes, clarinettes, flageoles, and other musical wind-instruments of wood, combined with all other materials, harmoniums, accordions, and arisons.....                                       | each            | 2 00                          | 2 00 G   |   | —               | —                             |
| 518                          | Street and barrel organs.....  | each            | 30 00                         | —  |   | —               | —                             |
| 519                          | Musical instruments not specially mentioned.....   | each            | 5 00                          | —  |   | —               | —                             |
|                              | Ad. No. 518.—Bird organs for teaching canaries, and small bird organs for use as children's toys are dutiable under No. 534.   | —               | —                             | —  |   | —               | —                             |
| 520                          | Trumpets, tambourines, and the like.....   | each            | 3 00                          | —  |   | —               | —                             |
|                              | Ad. No. 519.—All musical instruments serving as toys will fall under No. 534. Mouth-organ will be dutiable as toys, whatever their quality may be (G.).                                      | —               | —                             | —  |   | —               | —                             |
| 521                          | Detached parts of musical instruments of all sorts.....  | 100 kilos.      | 10 00                         | 10 00 G  |   | —               | —                             |
|                              | Notes.—Records for gramophones and other mechanical musical instruments fall under this head (G.).   | —               | —                             | —  |   | —               | —                             |
|                              | Ad. No. 520.—Musical boxes worked by clockwork, and boxes with mechanism for gramophones, phonographs, &c., are dutiable under No. 493.  | —               | —                             | —  |   | —               | —                             |
| 522                          | Strings of all sorts for musical instruments.....  | 100 kilos.      | 100 00                        | —  |   | —               | —                             |
| XXIX.—EXPLOSIVES.            |  |                 |                               |  |   | —               | —                             |
| 523                          | Matches of all sorts, of wood, wax, or cardboard ( <i>teff</i> ).....  | Monopoly        | —                             | —  |   | —               | —                             |
| 524                          | Gunpowder of all sorts.....  | 100 kilos.      | 112 00                        | —  |   | —               | —                             |
| 525                          | Tranquilizers.....   | —               | 140 00                        | —  |   | —               | —                             |
| 526                          | Military cartridges and munitions of war of all sorts.....   | Prohibited      | Prohibited                    | —  |   | —               | —                             |

† Ad. Nos. 499 and 501.—Detached parts of a carriage imported in complete sets in such a way that they may be regarded as a complete carriage taken to pieces, will be taxed as a complete carriage under Nos. 497, 498, or 500.

‡ Ad. No. 504.—This heading includes hand trucks with one, two, or four wheels used for the transport of goods or baggage or for any purpose in agriculture or industry.

§ The provision for articles of celluloid and caseine is contained in the convention with France.

| XXX. MANUFACTURES AND ARTICLES &c.—con.   |   | General |  | Conventional |  | Nos.     |  | Goods. |  | General  |  | Conventional |  |
|---|---|---------|--|--------------|--|----------|--|--------|--|----------|--|--------------|--|
| Nos.  |   | Tariff. |  | Tariff.      |  | Nos.     |  | Goods. |  | Tariff.  |  | Tariff.      |  |
|   |   | Goods.  |  | Lev. St.     |  | Lev. St. |  |        |  | Lev. St. |  | Lev. St.     |  |
| generally all articles mentioned in Nos. 529, 531 and 532, of wood, bone, horn, imitation tortoise-shell, celluloid, wax, or common metals, whether plain or combined not elsewhere enumerated.   |   |         |  |              |  |          |  |        |  |          |  |              |  |
| 534   | Children's toys:  |         |  |              |  |          |  |        |  |          |  |              |  |
| (a) Of India-rubber, wood, paper, cardboard, copper, tinplate, glass, earthenware, china, common metals, except those into the composition of which ivory, amber, tortoise-shell, mother-of-pearl, meerschaum, real agate, and precious metals enter 100 kilos.   |   |         |  |              |  |          |  |        |  |          |  |              |  |
| Ad. No. 534.—(a) This section includes mechanical toys, spring studs, small carriages and toy velocipedes, dolls and other toys the clothes of which contain no silk.   |   |         |  |              |  |          |  |        |  |          |  |              |  |
| (b) Of common materials, but combined with amber, tortoise-shell, mother-of-pearl, ivory, real agate, meerschaum, fine leather, precious metals, and precious or semi-precious stones, except those made entirely of gold or silver, or in the composition of which gold or silver exceeds 100 kilos.         |   |         |  |              |  |          |  |        |  |          |  |              |  |
| Ad. No. 534 (b).—This section includes dolls and other toys the clothes of which contain silk.  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| Toys made entirely of gold or silver, or in the composition of which gold or silver predominate, are taxed as gold or silver jewellery, according to kind.  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| 535   | Umbrellas and parasols:   |         |  |              |  |          |  |        |  |          |  |              |  |
| (a) Of tissues of all sorts, except those of silk or lace, not ornamented with lace or embroideries, with ordinary handles of wood, iron, bone, horn, celluloid, and other common compositions . . . . .  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| (b) Of tissues of silk or half-silk, with ordinary handles . . . . .  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| (c) Of tissues of silk or half-silk, as well as sunshades made entirely of lace or merely ornamented with lace or embroideries, with handles of any material, even gold, silver, precious stones, ivory, amber, tortoise-shell, mother-of-pearl, or other precious materials . . . . .                        |   |         |  |              |  |          |  |        |  |          |  |              |  |
| Ad. No. 535. Umbrellas and parasols:  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| (a) Of tissues of silk or half silk, with ordinary handles . . . . .  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| (b) Trimmings with cotton lace or tambooured with cotton . . . . .  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| Note. As "ordinary handles" are considered handles furnished with rings circles, &c., of common materials, not gilt nor silvered (A.).  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| 536   | Corsets: (a) Of cotton, wool, flax or hemp tissues, trimmed or not . . . . .  |         |  |              |  |          |  |        |  |          |  |              |  |
| (b) Of silk tissue, mixed or not, with or without trimming . . . . .  |   |         |  |              |  |          |  |        |  |          |  |              |  |
| 537   | Fans, of wood, stiffs, or feathers, mounted or not . . . . .  |         |  |              |  |          |  |        |  |          |  |              |  |
| Ad. No. 537. Fans of wood and paper are dutiable under No. 354; if they are combined with mother-of-pearl, ivory, tortoise-shell, or other similar materials they are dutiable under No. 359.   |   |         |  |              |  |          |  |        |  |          |  |              |  |
| 538   | Human hair, made up (real net weight) . . . . .   |         |  |              |  |          |  |        |  |          |  |              |  |
| 539   | Torches and flambeaux . . . . .   |         |  |              |  |          |  |        |  |          |  |              |  |
| 540   | Natural history specimens, such as rare animals, stuffed or preserved by any other process, shells, eggs, rare and exotic living plants, dried plants for herbaria, rare minerals (excepting precious stones), fossils, ancient arms and armour, manuscripts of all sorts; old furniture of artistic value, mummies and other antiquities and curiosities; works of art in marble or other stones, such as statue, statuettes, busts, bas-reliefs and other ancient sculptures, works of art and antiques in bronze and wood of all sorts . . . . . |         |  |              |  |          |  |        |  |          |  |              |  |
| 541   | Materials (démantillage) for beads, called "Garnis," of all kinds and for all purposes will be dutiable under this heading (G.).  |         |  |              |  |          |  |        |  |          |  |              |  |
| * Ad. No. 538.—Under human hair made up are included wigs made of hair or imitation hair (vegetable flambeaux, thralls, silk, horse or cattle hair, &c.). Also tresses, plaits, flowers, and ribbons made of hair or imitation hair, so long as they are not combined with materials dutiable at a high rate. |   |         |  |              |  |          |  |        |  |          |  |              |  |
| † Ad. No. 540.—Mother-of-pearl shells, living plants and minerals can   |   |         |  |              |  |          |  |        |  |          |  |              |  |

|  |  |        |         |
|--|--|--------|---------|
| 512  | Engravings on copper or other metal plates, or on wood or stone, blocks of wood or stones engraved or drawn or written on; and other similar engravings for printing.                                | Free   | —       |
| 543  | Manufactures of asbestos of all sorts, combined or not with other materials 100 kilos.   | 15 00  | 15 00 G |
| Ad. No. 543.—Under this No. are included unshining pieces of whatever textile material composed; woven, plaited, or prepared in some other manner, or impregnated (cemented) with caoutchouc, stearic acid, talc, asbestos, or any other similar material. |  |        |         |
| 544  | Specialties for removing stains from stuffs, leather, metals, &c. . . . . 100 kilos.   | 50 00  | —       |
| Ad. No. 544.—This heading includes soaps, pastes, powders, grasses, and waters used for removing stains. No tare is deducted for the weight of immediate receptacles.  |  |        |         |
| 545  | Sponges of all sorts . . . . . 100 kilos.  | 50 00  | —       |
| 546  | Bed-quilts, mattresses, and pillows of common stuffs, stuffed with cotton, wool, or other materials, except down, 100 kilos.   | 100 00 | —       |
| 547  | Yeast of all sorts . . . . . "   | 20 00  | —       |
| 548  | Rennet . . . . . "   | Free   | —       |
| 549  | Ice . . . . . "  | "      | —       |
| 550  | Caviar for pisciculture . . . . . "  | "      | —       |
| 551  | Silk-worms' eggs . . . . . 100 kilos.  | 1 50   | 1 50 F  |
| Silk-worms' eggs in sachets on the Pasteur cellular system, with butterfly attached . . . . .  |  |        |         |
| Note to the above.—The same exemption will be accorded to silk-worms' eggs in boxes bearing a control-ribbon attached by French officials, as soon as this system has been established (F.).   |  |        |         |
| XXXI.—WASTE PRODUCTS AND OFFALS.   |  |        |         |
| 552  | Guts: (a) Fresh or salted . . . . . 100 kilos.   | Free   | —       |
| (b) Dried . . . . . 100 kilos.   |  |        |         |
| 553  | Bladders, gold-beaters' skin, sinews, and other similar animal offal . . . . .   | Free   | —       |
| 554  | Pieces of skin of a less surface than 25 square centimetres; leather parings, &c., for making glue, bones, horns and horns of cattle, raw, calcined bones and bone black (animal charcoal) . . . . . | 15 00  | —       |
| 555  | Tinder . . . . . 100 kilos.  | Free   | —       |
| 556  | Residue of wax (beeswax) . . . . .   | Free   | —       |
| 557  | Manures of all sorts, including chemical manures . . . . .   | "      | —       |
| 558  | Feathers or down for beds:   |        |         |
| (a) Prepared . . . . . 100 kilos.  |  |        |         |
| (b) In the natural state . . . . .   |  |        |         |
| 559  | Ornamental feathers of all sorts of birds, in the natural state . . . . . 100 kilos.   | 50 00  | —       |
| 560  | Oil cake, and all sorts of refuse of seeds . . . . .   | Free   | —       |
| 561  | Rags of all sorts for industrial purposes . . . . .  | "      | —       |
| 562  | Waste products not elsewhere specially enumerated . . . . .  | "      | —       |

General Notes Applicable to the Tariff.

(1) In cases where the duty on one article depends upon the duty on another article specified in Tariff C. (the Tariff Schedule to German-Bulgarian Treaty), this duty will be calculated upon the allowed by the Treaty, and not at the rate provided in the Bulgarian "general" tariff.

(2) The following will be considered as "common materials": the sense of this tariff (except as regards No. 533).—All materials except amber, ivory, tortoiseshell, pearl, real agate, meerschaum, precious metals, real coral, pearls, precious and semi-precious stones.

Tariff of export duties and of the Export Tax of 4 %.

| Nos.  | Goods.   | Customs Duty. | Export Tax. |
|---|--|---------------|-------------|
|   |  | Lev. St.      | Lev. St.    |
| 1   | Geldings, mares and stallions . . . . . each                 | 1 20          | 0           |
| 2   | Colts from 1 to 3 years of age . . . . .                     | 2 50          | 1           |
| 3   | Mules . . . . .  | 1 20          | 0           |
| 4   | Asses . . . . .  | 0 50          | 0           |
| 5   | Raw hides and skins, green, salted or dried:                 |               |             |
| (a) Of neat cattle . . . . . 100 kilos.                                 |  |               |             |
| (b) Of sheep and goats . . . . .  |  |               |             |
| (c) Of lambs . . . . .  |  |               |             |
| (d) Of kids . . . . .   |  |               |             |
| (e) Of hares . . . . .  |  |               |             |
| (f) Of non-domestic and other unenumerated animals . . . . . 100 kilos. |  |               |             |
| 6   | Wool, washed or unwashed, carded or not . . . . . 100 kilos. | 2 00          | 1           |
| 7   | Gosls' hair, raw . . . . .                                   | 1 00          | 0           |
| 8   | Bristles, raw and sorted . . . . .                           | 3 70          | 1           |
| 9   | Animal waste products:                                       |               |             |
| (a) Bone, raw or cleaned, ground or not, and hoofs . . . . . 100 kilos. |  |               |             |
| (b) Horns and claws . . . . .   |  |               |             |

| Nos.   | Goods.  | General<br>Tariff.<br>Lev. St. | Con-<br>ditional<br>Tariff.<br>Lev. St. |
|--|---|--------------------------------|---|
| 512  | Engravings on copper or other metal plates,<br>or on wood or stone, blocks of wood or<br>stones engraved or drawn or written on;<br>and other similar engravings for printing.  | Free                           | —                                       |
| 543  | Manufactures of asbestos of all sorts, com-<br>bined or not with other materials 100 kilos.<br>Ad. No. 543.—Under this No. are in-<br>cluded machine packing of what-ever<br>textile material composed; woven, plated,<br>or prepared in some other manner, or<br>impregnated (cemented) with cau-<br>tchouc, stearic acid, tallow, asbestos,<br>or any other similar material. | 15 00                          | 15 00 G                                 |
| 544  | Specialties for removing stains from stuffs,<br>leather, metals, &c. ....100 kilos.<br>Ad. No. 544.—This heading includes<br>soaps, pastes, powders, grasses, and<br>waters used for removing stains.<br>No tare is deducted for the weight<br>of immediate receptacles.  | 50 00                          | —                                       |
| 545  | Sponges of all sorts .....100 kilos.  | 50 00                          | —                                       |
| 546  | Bed-quilts, mattresses, and pillows of<br>common stuffs, stuffed with cotton, wool,<br>or other materials, except down, 100 kilos.  | 100 00                         | —                                       |
| 547  | Yeast of all sorts ..... "  | 20 00                          | —                                       |
| 548  | Rennet..... "   | Free                           | —                                       |
| 549  | Ice..... "  | —                              | —                                       |
| 550  | Caviar for pisciculture..... "  | —                              | —                                       |
| 551  | Silk-worms' eggs .....<br>SILK-WORMS' EGGS IN SACHETS ON THE PASTEUR<br>cellular system, with butterfly attached . . .  | 1 50<br>—                      | 1 50 F<br>Free F                        |
| Note to the above.—The same exemp-<br>tion will be accorded to silk-worms'<br>eggs in boxes bearing a control-ribbon<br>attached by French officials, as soon<br>as this system has been established (F.). |   |                                |   |

## XXXI.—WASTE PRODUCTS AND OFFALS.

|     |   |        |   |
|-----|---|--------|---|
| 582 | Quits: (a) Fresh or salted.....   | Free   | — |
|     | (b) Dried.....100 kilos.  | 60 00  | — |
| 583 | Bladders, gold-beaters' skin, sinews, and other similar animal offal.....   | Free   | — |
| 584 | Pieces of skin of a less surface than 25 square centimetres; leather parings, &c., for making glue, bones, hoofs and horns of cattle, raw, calcined bones and bone black (animal charcoal)..... | 15 00  | — |
| 585 | Tinder.....100 kilos.   | 15 00  | — |
| 586 | Residue of wax (beeswax).....   | Free   | — |
| 587 | Manures of all sorts, including chemical manures.....   | —      | — |
| 588 | Feathers or down for beds:  | —      | — |
|     | (a) Prepared.....100 kilos.   | 400 00 | — |
|     | (b) In the natural state.....   | 100 00 | — |
| 589 | Ornamental feathers of all sorts of birds, in the natural state.....100 kilos.  | 50 00  | — |
| 590 | Oil cake, and all sorts of refuse of seeds.....   | Free   | — |
| 591 | Rags of all sorts for industrial purposes.....  | —      | — |
| 592 | Waste products not elsewhere specially enumerated.....  | —      | — |

*General Notes Applicable to the Tariff.*

(1) In cases where the duty on one article depends upon the duty on another article specified in Tariff C. (the Tariff Schedule to the German-Bulgarian Treaty), this duty will be calculated upon the rate applicable to the latter, and not at the rate provided in the Bulgarian General Tariff.

## General Notes Applicable to the Tariff.

(1) In cases where the duty on any article depends upon the duty on another article specified in the Tariff Schedule to the German-Bulgarian Treaty, this duty will be calculated upon the rate allowed by the Treaty, and not at the rate provided in the Bulgarian "general" tariff.

(2) The following will be considered as "common materials" in the sense of this tariff (except as regards No. 533):—All materials, except amber, tortoise-shell, pearl, real agate, meerschaum, precious metals, real coral, pearls, precious and semi-precious stones.

## Tariff of export duties and of the Export Tax of ½ %.

| Nos. |  | Goods.  | Customs<br>Duty<br>Lev. St. | Tax<br>of ½ %<br>Lev. St. |
|------|--|---|-----------------------------|---------------------------|
| 1    |  | Geldings, mares and stallions..... each                               | 1 20                        | 0 60                      |
| 2    |  | Colts from 1 to 3 years of age..... „                                 | 0 70                        | 0 35                      |
| 3    |  | Mules..... „  | 1 20                        | 0 60                      |
| 4    |  | Asses..... „  | 0 50                        | 0 25                      |
| 5    |  | Raw hides and skins, green, salted or dried:.....                     |                             |                           |
|      |  | (a) Of neat cattle.....100 kilos.                                     | 1 00                        | 0 50                      |
|      |  | (b) Of sheep and goats..... „   | 1 70                        | 0 85                      |
|      |  | (c) Of lambs..... „   | 2 50                        | 1 25                      |
|      |  | (d) Of kids..... „  | 5 00                        | 2 50                      |
|      |  | (e) Of hares..... „   | 4 00                        | 2 00                      |
|      |  | (f) Of non-domestic and other unenumerated<br>animals.....100 kilos.  | 16 00                       | 8 00                      |
| 6    |  | Wool, washed or unwashed, carded or not<br>100 kilos.                 | 2 00                        | 1 00                      |
| 7    |  | Goats' hair, raw..... „   | 1 00                        | 0 50                      |
| 8    |  | Wristles, raw and sorted..... „                                       | 3 70                        | 1 85                      |
| 9    |  | Animal waste products:.....   |                             |                           |
|      |  | (a) Bone, raw or calcined, ground or not,<br>and hoofs.....100 kilos. | 0 30                        | 0 15                      |
|      |  | (b) Horns and claws..... „  | 0 25                        | 0 12                      |

§ Ad. No. 516.—If these articles are stuffed with down and are manufactured of silk stuffs, velvets, plushes, lace, or with stuffs embroidered or furnished with trimmings, tinsel, &c., they are dutiable according to the most highly taxed material which enters into their composition. The same articles empty are dutiable as "raw materials," under Category XXV.

† The sanitary state of selected silk-worms' eggs imported in the above-mentioned form will be regarded as sufficiently proved by the presentation of certificates issued by the observatories authorized by the Italian Government, if for each consignment of silk-worms' eggs in sachets there is produced a certificate to the effect that control has already been exercised by the Italian Authorities (1.).

TARIFF 8<sup>+</sup>



SCHEDULE OF TARES—continued.  
Percentage to be deducted.

| No.<br>of the General Tariff. | Cases. | Casks. | Trunks. | Baskets. | Sacks. | Bales. | Tins. | Tea-<br>bottles. | Jars and<br>demijohns. | Bundles. | Mats. |
|-------------------------------|--------|--------|---------|----------|--------|--------|-------|------------------|------------------------|----------|-------|
| 338 a and b and 339.          | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 340                           | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 341                           | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 342 and 343                   | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 346                           | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 347 to 351                    | 16     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 352 a                         | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 352 b                         | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 352 c and d                   | 20     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 352 e                         | 16     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 352 f                         | 20     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 353 and 354                   | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 355 and 356                   | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 357                           | 20     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 358 to 362                    | 15     | 15     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 363                           | 11     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 364                           | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 365                           | 12     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 366                           | 11     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 367                           | 14     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 368 and 369                   | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 370                           | 20     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 371                           | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 372 and 373                   | 16     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 374                           | 18     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 375 and 376                   | 16     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 377 and 378                   | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 381                           | 10     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 382                           | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 383                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 384                           | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 385                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 386                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 387                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 388                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 389 to 394                    | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 395 and 396                   | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 397 and 398                   | 14     | 14     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 399                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 400                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 401                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 402 and 403                   | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 404                           | 11     | 11     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 405 to 411 and 414 to 420     | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 421 and 424                   | 20     | 20     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 425, 426 and 427              | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 428                           | 15     | 15     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 429                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 430                           | 15     | 15     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 431                           | 16     | 16     | 10      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 432                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 433                           | 16     | 16     | 10      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 434                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 435                           | 16     | 16     | 10      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 436                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 437                           | 6      | 6      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 438                           | 11     | 11     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 439                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 440                           | 10     | 10     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 441                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 442                           | 6      | 6      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 443                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 444                           | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 445                           | 14     | 14     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 446                           | 10     | 10     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 447                           | 12     | 12     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 448                           | 10     | 10     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 449                           | 12     | 12     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 450 and 451                   | 12     | 12     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 452                           | 12     | 12     | 7       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 453, 454 and 456              | 15     | 15     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 455                           | 16     | —      | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 456                           | 12     | —      | 7       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 457                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 458                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 459                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 460                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 461                           | 10     | 10     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 462                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 463 to 470                    | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 471 to 475                    | 12     | 12     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 476                           | 10     | 10     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 477                           | 12     | 12     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 478 and 481                   | 12     | 12     | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 482                           | 12     | 12     | 7       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 483, 484 and 486              | 15     | 15     | 8       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 485                           | 16     | —      | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 486                           | 12     | —      | 7       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 487                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 488                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 489                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 490                           | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 491                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 492                           | 10     | —      | 6       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 493                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 494                           | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 495                           | 15     | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 496 and 501                   | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 502                           | 16     | 16     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 503                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 504                           | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 505 and 506                   | 16     | 16     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 507                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 508 to 520                    | —      | —      | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 521, 522 and 523              | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 524                           | 12     | 12     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 525                           | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 526                           | 15     | 15     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 527                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 528                           | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 529, 530 and 531              | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 532                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 533 and 534                   | 12     | 12     | 7       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 535                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 536                           | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 537                           | 15     | 15     | —       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 538                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 539                           | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 540 and 541                   | 25     | 25     | 15      | 10       | 6      | 8      | —     | —                | —                      | —        | —     |
| 542                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |
| 543                           | 16     | 16     | 9       | —        | —      | —      | —     | —                | —                      | —        | —     |
| 544                           | 25     | 25     | 15      | 10       | 6      | 8      | —     | —                | —                      | —        | —     |
| 545                           | 20     | 20     | 12      | —        | —      | —      | —     | —                | —                      | —        | —     |

## TARE REGULATIONS.

1.—All goods which, under the Customs Tariff, are liable to 10 francs less per 100 kilogrammes, are dutiable by gross weight. Those paying

a higher duty than 10 francs per 100 kilogrammes shall only be taxed by gross weight if so expressly declared in the tariff.

In determining the kind of merchandise dutiable by gross weight, it will be necessary to comply not only with the General Customs Tariff, but also with the tariffs annexed to the Commercial Treaties. It is in the General Customs Tariff, the duty applicable to any article exceeds 10 francs the 100 kilogrammes but is less than 10 francs in any Conventional Tariff, duty is to be levied on the gross weight.

2.—In the case of goods which, according to Article 2 of the Law relating to the application of the General Customs Tariff, are dutiable on net weight, the following procedure will be adopted: From the gross weight shall be deducted the percentage appearing in the Schedule of tare allowances, and for the purpose of assessing duty, the difference shall be deemed to be the net weight.

3.—In the case of goods which, according to the schedule aforesaid, are to be taxed on their net weight, both the outer and inner packing are to be weighed, and the weight of such packing shall be deducted from the gross weight; or the goods stripped of their outer and inner packing shall solely be weighed and the weight so ascertained shall be deemed to be the net weight for the purposes of duty. It will be optional for the Customs to adopt either of these methods, the results of which are practically the same.

4.—Trunks, demijohns, painted or rough planed cases, hampers, tin receptacles, boxes, bags, casks, and the like, used as packing for the importation of certain goods, and provided for in the aforesaid schedule of tare allowances, but if separated from their contents, may be taken as articles of commerce, shall be dutiable separately according to kind, under the corresponding numbers of the tariff and after deducting the tare allowed on the goods contained therein. The duty chargeable on the packages in question may be guaranteed by a deposit in cash in case the importer should wish to subsequently re-export them.

5.—If the packing of goods dutiable by gross weight is liable to a higher duty than the goods themselves, it will be assessed separately according to kind, under the corresponding numbers of the tariff, without taking into consideration whether any tare is allowable on the goods contained therein.

6.—The ordinary packing of the goods specified in No. 159 of the General Customs Tariff shall cover casks, if the goods are imported in casks, and cases containing two tin cans, if the goods are imported in cans. Should said goods be imported without any packing, 20% will be added to their net weight, and if merely imported in tin cans, 1.50 kilogrammes will be added for every two cans.

7.—When goods dutiable by gross weight are imported without any packing, the weight of the usual packing will be added. Disputes arising between the Customs and the party concerned in reference to the determination of the weight of the packing shall be settled by the Committee of Experts connected with the Ministry of Finance.

8.—Goods dutiable by gross weight shall be assessed as such, even if the packing is to be re-exported. (As, for instance, in the case of beer in bottles, wine in casks, &c.)

9.—When a package contains several kinds of goods all dutiable by gross weight, the weight of the packing is divided proportionally between the various goods making up the package.

10.—When goods dutiable by gross weight are contained in the same package as others dutiable by net weight, to the net weight of the goods dutiable by gross weight shall be added a proportionate part of the weight of the packing containing them, and the weight so obtained shall be deemed to be the dutiable gross weight.

11.—When a package contains several kinds of goods dutiable by net weight, but enumerated under different numbers of the tariff, the importer will have to declare the real weight of each description of goods to enable such weight to be controlled by the Customs. The goods in question shall be dutiable according to their real weight, except those for which the tariff or the tare schedule provides for any deduction for the inner or immediate packing.

12.—As to goods dutiable by net weight which, in view of Article 5 of the Law relating to the application of the General Customs Tariff, are packed in a manner not usually adopted in trade, no tare will be allowed in respect of the packing but duty will be levied on the entire weight including packing, besides which the annual packing will be liable to the duty applicable thereto under the corresponding number of the tariff.

13.—Dutiable articles packed together with duty-free travellers' luggage shall be taxed according to the real net weight; trunks, bales, cases, baskets, bags, &c., used to pack travellers' effects shall be exempted from duty.

14.—Articles imported by parcels post and entitled to tare allowance under the Schedule, shall be dutiable by net weight, except those for which the tariff provides that no tare will be allowed for the inner packing.

## PROVISIONAL CONVENTION OF COMMERCE AND NAVIGATION

## CONCLUDED BETWEEN BULGARIA AND TURKEY ON

FEBRUARY 6-19, 1911.

On the other hand, Ottoman goods enumerated in the statement below shall pay the following Customs duties on entering Bulgaria:

| No. in the General Bulgarian Tariff.  | Articles. | Rates of Duty per 100 kil. Frs. cts. | No. in the General Bulgarian Tariff. |
|---|-----------|--------------------------------------|--------------------------------------|
| 32 Fish, salted:  |           |                                      |                                      |
| 1. <i>Lakerda</i> .....   |           | 30 00                                |                                      |
| 2. <i>Palauside</i> , mackerel, <i>rhomae</i> , <i>colopodiu</i> , <i>stardidia</i> and <i>sardidia</i> ..... |           | 3 00                                 |                                      |
| 43 Chick peas, roasted, " <i>Leblebi</i> " .....  |           | 4 00                                 |                                      |
| 38 Figs:  |           |                                      |                                      |
| (a) In boxes and white cloth bags, weighing 10 kilograms or less, .....                                       |           | 8 00                                 |                                      |
| (b) In rolls and in sacks .....   |           | 4 00                                 |                                      |
| 39 Dates of all kinds .....   |           | 7 00                                 |                                      |
| 40 Fresh grapes for making wine or for the table .....  |           | 7 00                                 |                                      |
| 20 Olives, common, salted .....   |           | 4 00                                 |                                      |
| 23 Sesame .....   |           | 4 00                                 |                                      |
| 111 Raisin locoum .....   |           | 4 00                                 |                                      |

Note.—In order that raisin-locoum may be admitted at the reduced rate of 4 francs, it must be presented in small pieces ready for sale.

| Articles.   | Rates of Duty per 100 kil. Fis. cts. |
|---|--------------------------------------|
| Powdered sugar may be employed in a proportion not exceeding 5% of the aggregate weight of the locoum and the powdered sugar; all sugar in excess of this proportion will be dutiable as sugar. |                                      |
| 112 Halva of all kinds .....  | 3 00                                 |
| ex 117 " <i>Pakmez</i> " of grapes without added sugar or alcohol ....  | 8 00                                 |
| ex 134 Soap for laundry purposes, not containing more than 2% of mineral materials such as talc, silicates of sodium and potassium (soluble glass), carbonate of lime &c. ....                  | 10 00                                |
| 35a Cotton yarn called " <i>Soulan</i> " unbleached and undyed, up to No. 14 English inclusive .....  | 20 00                                |

## PROHIBITION.

The exportation of horses, mares and males is prohibited until further notice. (Order of the Bulgarian Minister of Finance, July, 1903.)

## CZECHO-SLOVAKIA

The importation of the following goods is entirely prohibited:—Tea, chocolate and powder cocoa; smoked fish, canned fish and sardines in oil; almonds, raisins, walnuts, hazel-nuts, figs, peach kernels and similar goods; marjoram, cinnamon, allspice, vanilla, saffron, ginger, cloves, thyme, nutmegs, mace and other spices, except Dutch caraway seeds and pepper; chestnuts, laurel leaves, St. John's bread, tomatoes, white of egg &c.; lemons.

The following goods may be imported, provided that the official control prices are not exceeded, and on condition that the goods are purchased on long term credit or in return for other commodities of an equivalent value: Coffee, foreign butter, Dutch margarine and margarine butter, olive oil, Dutch cheese, herrings, Dutch caraway seeds and pepper.

The following goods may be imported irrespective of the method of purchase, provided that the official control prices are not exceeded (but in all cases when payment has to be made in foreign currency this must be procured through the Clearing Bank of Prague before the goods are ordered):—Rice, condensed milk, fresh fish, cocoa beans and cocoa butter (if imported by manufacturers of chocolate).

## GOODS FOR WHICH IMPORT LICENCES ARE GRANTED.

The Administrative Board of the Import and Export Commission at Prague has issued a list of goods for which a general import licence will be granted.

The list, arranged alphabetically, is as follows:—

|   |   |
|---|---|
| Albumen                                     | Cattle  |
| Alum  | Celluloid, in sheets, tubes &c                              |
| Ambergris                                   | Cellulose, bleached   |
| Ammonia                                     | Cerulite  |
| Ammonium sulphate                           | Charcoal  |
| Animal products (artificial honey excepted) | China manufacture, transfer prints and metachromatypies for |
| Anthracene, crude                           | Civet   |
| Argols, crude                               | Coal, hard  |
| Arsenic, metallic                           | Cobalt  |
| Asphalt                                     | Cobalt, compounds of  |
| Beet seeds                                  | Coke  |
| Beuzol                                      | Colonial goods (not including cocoa husks)                  |
| Borax, crude                                | Copal   |
| Bristles, animal                            | Copper  |
| Butter, fresh, salted and melted            | Cork, in cubes, sheets, stoppers                            |
| Calcium fluoride                            | Cork, ground  |
| Camphor, crude and purified                 | Cotton  |
| Quarthenes                                  | Cotton wastes (for paper manufacture)                       |
| Carbolic acid, crude                        | Cryolite  |
| Carriage grease                             | Dolomite  |
| Casain                                      | Dyes, aniline   |
| Cassal earth                                |   |
| Castoreum                                   |   |

|  |   |
|--|---|
| Electric lamp bulbs  | Oils, mineral, crude and refined (including illuminating) |
| Felapar  | Opium   |
| Felspar, Norwegian   | Ores (all kinds not elsewhere mentioned)                  |
| Felt, for drying purposes  | Palmitin  |
| Fertilizers, animal &c. (superphosphate excepted)  | Paraffin wax  |
| Fibres, aloë, coconut and manilla  | Pegmatite   |
| Fish grease  | Pegmatite, Swedish  |
| Flax waste (for paper manufacture)   | Petroleum jelly, refined                                  |
| Flint  | Phosphorus  |
| Glass, optical   | Photographic plates                                       |
| Granite, Swedish   | Fork  |
| Grease, fish, seal and vegetable   | Potash salts (for fertilisers)                            |
| Grindstones  | Potassium bichromate                                      |
| Gypsum   | Potassium chloride  |
| Handles, artificial (for carvers)  | Potassium chromate  |
| Hemp, raw or combed  | Pyrites, copper and iron                                  |
| Hemp, Indian   | Quartz  |
| Hides (for glue manufacture)   | Quicksilver   |
| Hides, raw (for tanners and curriers)  | Rosin   |
| Hoops, birch, hazel and willow   | Rubber and vulcanite goods (technical, surgical)          |
| Horn   | Rubber, crude   |
| Horn, horn bases and tips  | Salt-petre, Chilean                                       |
| Horsehair  | Sandstone, calcareous                                     |
| Indigo   | Scythes and sickles                                       |
| Iron, pig  | Shellac   |
| Jute, raw  | Silk waste (for paper manufacture)                        |
| Lampblack and other carbons (bone black excepted)  | Skins, hare and rabbit                                    |
| Lard (including goose lard)  | Soda, calcined  |
| Lime, acetate of   | Sodium bichromate   |
| Liquorice juice (in cases)   | Sodium chromate   |
| Lithographers' stone   | Starch, rice and wheat (for textile factories)            |
| Magnesian, crude and calcined  | Stearin   |
| Magnesian bricks   | Straw plait for hats                                      |
| Ment   | Sulphur   |
| Medicaments  | Tallow, crude or refined                                  |
| Mother of pearl  | Tanners' bark   |
| Musk   | Teeth, artificial   |
| Naphthalene, crude   | Tin   |
| Nickel   | Wax, vegetable  |
| Nitrobenzol  | Wood, for staves  |
| Nutmeg oil   | Wood, hard (for joiners)                                  |
| Oil, cocoa, linseed (boiled excepted), maize, olive, palm, turpentine, cotton seed, beech seed, poppy seed, rape seed, sesame seed | Wood, hickory (American)                                  |
|  | Wool  |
|  | Wool waste (for paper manufacture)                        |

## DENMARK

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| Gelatine, see "Glue, etc."   |                              | Mattresses .. .. .   | 107-8              | Ropes and cordage, see "Yarns, etc."                               |                    | Turners' wares, see "Fancy goods," "Umbrellas and parasols," and "Timber and wood." |                       |
| Glass and glasswares .. ..   | 53-62                        | Meat, see "Animals, etc."  |                    | Saddlers' wares .. .. .  | 190                | Umbrellas and parasols ..   | 219-20                |
| Gloves, leather .. .. .  | 235                          | Meerschaum .. .. .   | 170                | Safes .. .. .  | 190                | Varnish, see "Colouring matters, etc."  |                       |
| Gold, see "Metals."  |                              | Metals and metal manufactures .. ..  | 171-97             | Salt .. .. .   | 225-6              | Vehicles and carriage makers' wares .. .. .   | 291-5                 |
| Grapes .. .. .   | 46                           | Milk and cream .. .. .   | 15                 | Salt, see "Druggists' goods, etc."                                 |                    | Vices .. .. .   | 181                   |
| Grindstones .. .. .  | 69                           | Mineral water .. .. .  | 13                 | Saltpetre, see "Druggists' goods, etc."                            |                    | Vinegar .. .. .   | 29-31                 |
| Guns .. .. .   | 96-7                         | Minerals, see "Earth and clay, etc."   |                    | Sample and models, see § 2.  |                    | Vitriol, see "Colouring matters, etc."  |                       |
| Gutta-percha .. .. .   | 132                          | Moche and samples, see § 2.  |                    | Salt, see "Druggists' goods, etc."                                 |                    | Walking sticks .. .. .  | 281                   |
| Hair, all kinds .. .. .  | 71                           | Molasses .. .. .   | 246                | Salt, see "Druggists' goods, etc."                                 |                    | Waste .. .. .   | 1                     |
| Harness fittings .. .. .   | 190                          | Mother-of-pearl, see "Animals, etc.," and "Fancy goods."                       |                    | Sealing wax .. .. .  | 68                 | Watches .. .. .   | 258-9                 |
| Hats, caps and bonnets ..  | 129, 143, 155, 156, 162, 274 | Motor vehicles .. .. .   | 295                | Seals .. .. .  | 50                 | Wax, animal and vegetable ..  | 68                    |
| Hemp, see "Trees, bushes, etc."  |                              | Nails and tacks .. .. .  | 181, 182, 192, 193 | Sewing machines .. .. .  | 190                | " sealing .. .. .   | 112-14                |
| Hides and skins, and manufactures thereof .. ..                        | 230-8                        | Nettle cases .. .. .   | 281                | Ships .. .. .  | 229                | Welshing machines .. .. .   | 181, 190              |
| Honeycombs, see "Animals, etc."  |                              | Needles .. .. .  | 187                | Silk .. .. .   | 182, 192           | Wines .. .. .   | 175, 178-180, 192-193 |
| Hops and hop extracts .. ..  | 72                           | Nickel, see "Metals."  |                    | Silk and artificial silk .. ..                                     | 227                | Wire-workers' wares .. ..   | 187                   |
| Horns, see "Bones, etc."   |                              | Oil, fish .. .. .  | 258                | Silk cocoons in their natural state .. .. .                        | 228                | Wood, and manufactures thereof .. .. .  | 260-45                |
| Horticultural produce, see "Corn, etc."                                |                              | Oils and olein, and liquids for lighting .. .. .                               | 188-203            | Silver, see "Metals."  |                    | Yarns, thread, cordage .. ..  | 115-25                |
| Hose, rubber .. .. .   | 61                           | Oleomargarine .. .. .  | 250                | Skates .. .. .   | 187                | Yeast, see "Metals."  | 70                    |
| " .. .. .  | 75                           | Ores, see "Earth and clay, etc."   |                    | Slates, school .. .. .   | 76                 |   |                       |
| Incandescent mantles for lighting .. .. .                              | 63                           | Oysters .. .. .  | 25-26              | Soap .. .. .   | 221, 248-9         |   |                       |
| Indiarubber, gutta-percha and the like .. .. .                         | 61-6                         | Packing materials, see § 2.  |                    | Soda, see "Druggists' goods, etc."                                 |                    |   |                       |
|  |                              | Paints, unframed .. .. .   | 109                | Spices .. .. .   | 98-100             |   |                       |
|  |                              | Paints, see "Colouring matters, etc."  |                    | Spirits .. .. .  | 20-2               |   |                       |
|  |                              | " .. .. .  | 205-17             |  |                    |   |                       |
|  |                              | Pasteboard, see "Paper."   | 218                |  |                    |   |                       |

## MONEY, WEIGHTS AND MEASURES.

The monetary unit in Denmark is the *Krone*=100 *ore*.  
As to weights and measures this Country has adopted the metrical system. The commercial language is Danish, but German is frequently used in correspondence.

## CUSTOMS TARIFF.

(In force January 1st, 1909.)

§ 1.

Import duty according to the following tariff is to be paid on all goods which are imported into the country to remain there, so far as they are not expressly mentioned therein or in the subsequent § 2 as being exempt from duty.

In the tare rates the following abbreviations have been used:—

C.=in casks.

B.=in boxes.

Ca.=in cases.

Ba.=in baskets.

| No. | Goods.   | Duty. |
|-----|--|-------|
| 1.  | Waste of all kinds, not elsewhere specially mentioned, including: ashes, even if steeped in lye; leas; manure, natural and prepared; rags, shreds and flock; crushed glass; broken pieces of glass, pottery and the like; waste of silk and other yarns; cloth left; old cordage, cut, and oskum; paper cuttings and other waste paper; sponge waste; india-rubber waste, it only for re-manufacture; castor meal, the waste product from the pressing out of castor oil |       |
| 2.  | Liquorice juice, with or without addition of other material: In blocks or in sticks, weighing at least 5 kilos, per 100 sticks .. .. .   | Kilo. |
|     | Druggists' goods and chemical preparations:  |       |
|     | 1. Liquorice juice, with or without addition of other material: In blocks or in sticks, weighing at least 5 kilos, per 100 sticks .. .. .  | Kilo. |
|     | 2. All metallics and sulphides except sodium sulphide; hydrochloric acid, nitric acid, phosphoric acid and prussic acid, also combinations of these acids, and of sulphuric, acetic and sulphurous acid with baryta, lead, iron, cadmium, copper, chromium, aluminium,   |       |

| No. | Goods.   | Duty.      |
|-----|--|------------|
|     | nickel, zinc, potassium, sodium and ammonia, with the exception of sulphate of sodium and potassium; also hydrosulphites, silicates, chlorates, chromates, carbonates, nitrites, stannates and tartrates of potassium and sodium; potassium and sodium hydrate; borate of lime, chloride of lime, chloride of potassium, chloride of soda; lead, ashes, oxide of lead, peroxide of lead, peroxide of hydrogen, aluminate of soda, pink salt, oxide of tin, chloride of tin, chloride of tin, magnesium chloride, calcium carbide, gas-water (impure ammoniacal water) and glycerine; solutions of these materials and of those mentioned under No. 5, as well as mixtures thereof with other duty-free goods, all so far as not specially provided for in the tariff .. .. . | Free.      |
| 4.  | Sulphuric acid .. .. .   | Kilo. 0 01 |
|     | Tare.—In glass receptacles:  |            |
|     | 1. In coarse basket, 10%; In 2 coarse baskets, 13% ..  |            |
| 5.  | Sodium sulphide; sulphites and hyposulphites of potassium and sodium .. .. .   | Kilo. 0 02 |
| 6.  | All other chemicals and chemical preparations and other druggists' goods; all compressed and concentrated gases in a solid or liquid condition—all so far as not specially provided for in the tariff .. .. .  | Kilo. 0 10 |
|     | Note.—The duty on the importation of vegetable drugs, if ground or cut up, is to be increased by 10%.  |            |
|     | Asides. See under "Waste."   |            |
|     | Bast and fibre of the cocoa-ut, of roots and the like, raw or prepared, but otherwise unmanufactured. See under "Trees, bushes and plants."  |            |
|     | Bones and teeth, also hoofs, horns, etc., as "Colouring matters."  |            |
|     | Pulverized charcoal (boudlack), as "Colouring matters."  |            |
|     | Other kinds:   |            |
| 7.  | Raw, parings, whole, crushed or pulverized, also if burnt but not pulverized; plates, sheets and other pieces roughly shaped for further manufacture; whalebone simply cut; elements of fibrobone .. .. .  | Free.      |



| Nos.   | Goods.  | Duty.<br>Kr. öre. | Nos.   | Goods.  | Duty.<br>Kr. öre. |
|--|---|-------------------|--|---|-------------------|
| Manufactures:  |   |                   | rightly given by the alcoholometer (e.g., liquors, punch extract and the like), they pay duty as spirits of 100° strength.   |   |                   |
| Umbrellas and parasols. See Nos. 219 and 220.  |   |                   | Note to Nos. 21 and 22:  |   |                   |
| Others. See "Fancy goods."   |   |                   | Credit for warehousing: Spirit in casks:   |   |                   |
| Honeycombs. See under "Animals."   |   |                   | Entries ..... 160 litres   |   |                   |
| Blackening and other black polish for leather, also wax for boots. See under "Colouring matters" and "Wax."  |   |                   | Withdrawals (but not for export abroad or removal to a duty-free place) ..... 160 litres   |   |                   |
| Bleaching powder, or chloride of lime. See "Druggists' goods."   |   |                   | Animals, including parts of animals and animal products, not specially tariffed:   |   |                   |
| Artificial flowers, as well as parts of artificial flowers:  |   |                   | In hermetically sealed receptacles, see "Edible goods."  |   |                   |
| 8.   | Artificial flowers, leaves, and other parts of plants, made of feathers, hair or textile goods ..... kilo   | 10 00             | 23.  | Turtles, edible, and flesh of turtles ..... kilo  | 1 00              |
| (Under this heading there are also included so-called fancy flowers, manufactured of the materials named, as well as imitations of birds, insects and similar objects, for decorating hats, clothing, etc.)  |   |                   | 24.  | Game, dead ..... kilo   | 0 20              |
| Tare.—According to investigation.  |   |                   | 25.  | Oysters, fresh ..... kilo   | 0 30              |
| Credit warehousing:  |   |                   | Tare.—C, 20 %  |   |                   |
| Entries, 5 kilos; Withdrawals, 0.5 kilos   |   |                   | 26.  | Oysters and shellfish, pickled or otherwise prepared, also caviar ..... kilo  | 0 40              |
| Other, including natural flowers prepared artistically, as "Fancy goods."  |   |                   | 27.  | Spiced anchovies, sprats and other fish similarly prepared; sardines, salmon or trout, dried, smoked, salted, pickled in brine or otherwise prepared ..... kilo   | 0 20              |
| Lead pencils, real and other chalk pencils. See under "Colouring matters."   |   |                   | 28.  | All other animals, living or dead, prepared or tanned, parts of animals, not specially tariffed, such as meat, fat, lard, bacon, liver, intestines, blood, etc., and unmanufactured animal products, e.g., honeycombs, ants' eggs, shells, coral, mother of pearl etc. .... Free.   |                   |
| 9.   | Ink and ink powder ..... kilo   | 0 10              | Viuegar: Perfumed, see Perfumery.  |   |                   |
| Printers' ink and all other kinds of ink for impressions. See under "Colouring matters."   |   |                   | 29.  | Other: In glass bottles, flasks, or jugs ..... kilo   | 0 15              |
| Cotton. See under "Trees, bushes, etc."  |   |                   | Tare.—C, or Ca, 12 %; Ba, 6 %  |   |                   |
| Books, periodicals and music. See under "Paper."   |   |                   | For other exterior packing: According to investigation.  |   |                   |
| Brushmakers' wares, such as brooms, brushes, bottle-cleaners and the like, of hair, vegetable fibres, filaments of ashbone, rice-straw, reeds, metal wire, etc.:   |   |                   | In other receptacles:  |   |                   |
| 10.  | In combination with iron only; or in combination with wood as well as iron, when the wood is not varnished, lacquered, polished, or provided with pressed or other ornaments or the like; or in combination with wood only, provided the wood has not undergone any of the above-named processes ..... kilo | 0 20              | 30.  | Not exceeding a strength of 10 % of acid ..... kilo   | 0 04              |
| Tare.—According to investigation.  |   |                   | Tare.—See after No. 31.  |   |                   |
| Other, as "Fancy goods."   |   |                   | 31.  | Exceeding 10 % of acid; also acetic acid in liquid or solid form ..... kilo   | 0 20              |
| 11.  | Celluloid and other imitations of horn, bone, wood, tortoise-shell, &c., e.g., so-called xyloite, urallite, galalite and the like, so far as not specially tariffed:  | Free.             | Tare (Nos. 30 and 31): Vinegar or liquid acetic acid, C, 25 %  |   |                   |
| Rods, blocks, sheets, tubes, and similar materials for further manufacture ..... Free.   |   |                   | Extracts and essences: Perfumed, and all essences for toilet use, see "Perfumery."   |   |                   |
| Other, as "Fancy goods."   |   |                   | Other:   |   |                   |
| 12.  | Chicory roots and other roasted roots, etc., used for coffee substitutes ..... kilo   | 0 01              | 32.  | Spirituous or ethereal, not specially mentioned, and extracts and essences for adding to wine and spirits ..... kilo  | 1 00              |
| (Chicory and other coffee substitutes. See "Coffee.")  |   |                   | Tare.—In glass receptacles or jugs: C, or Ca, 12 %; Ba, 6 %  |   |                   |
| Dextrine. See "Druggists' goods."  |   |                   | For other exterior packing: according to investigation.  |   |                   |
| Turners' wares. See "Fancy goods." "Umbrellas and parasols," and "Timber and wood."  |   |                   | 33.  | Other, so far as they do not fall under any other No. of the tariff ..... Free.   |                   |
| Beverages:   |   |                   | Ore, see "Earthen and clay."   |   |                   |
| 13.  | Mineral water ..... kilo  | 0 06              | Colouring matters, paints, dye extracts, varnish and Indian ink, plumbago, etc.:   |   |                   |
| Tare.—In glass receptacles or jugs: C, or Ca, 12 %; Ba, 6 %  |   |                   | 34.  | Dye-wood and bark, leaves, flowers, berries, seeds, fruits, roots, stalks, herbs and the like for dyeing, whether whole, crushed, ground, or treated in a similar manner; catechu and gallnuts ..... "  |                   |
| For other exterior packing: according to investigation.  |   |                   | 35.  | Gold, silver and bronze powder; crayon paints; all paints in tube boxes, or in cups, small boxes, glasses, dishes or tins, or similar packages used in retail sale, also shaped pieces for paint boxes or the like; all kinds of varnish or polish, all kinds of painters' goods ground in oil or varnish or prepared therewith, as well as colour pastes produced in other ways, except annatto, orchil and cochineal; chalk and charcoal for drawing; common lead and coloured pencils, and Indian ink; black polishing and other leather blacking in packages of not more than 1 kilo, gross, if the receptacle is a manufacture of sheet metal, the duty on which is 20 öre per kilo, or more; printers' ink of all kinds except black ..... kilo | 0 20              |
| 14.  | Other ..... "   | Free.             | Tare.—See after No. 36.  |   |                   |
| 15.  | Milk and cream ..... "  |                   | 36.  | Indigo, natural and artificial, and extracts of indigo or dye-woods (logwood extract and the like); printers' ink, black, black polishing and other leather blacking in other packages than those named above ..... kilo  | 0 04              |
| (If in hermetically sealed vessels, as "Edible goods, in hermetically sealed vessels.")  |   |                   | Tare (Nos. 35 and 36): Varnish or polish: In glass receptacles or jars: C, or Ca, 12 %; Ba, 6 %  |   |                   |
| 16.  | Beer, meal, and malt extract: In glass bottles, flasks, and jugs of the capacity of two litres or less ..... kilo   | 0 42              | Painters' goods ground in oil: C, 12 %   |   |                   |
| Tare.—C, or Ca, 12 %; Ba, 6 %  |   |                   | In metal receptacles, 8 %  |   |                   |
| For other exterior packing: according to investigation.  |   |                   | Indigo:  |   |                   |
| 17.  | In other receptacles ..... kilo   | 0 36              | In cases entirely of teak or other heavy, non-European wood, with wrapper of gunny or canvas, with or without hoops or the like, 25 %; without such wrapper, 20 %; in sercons of skin, with mat, canvas or similar wrapper, 12 % |   |                   |
| Tare.—C, 50 %  |   |                   | Credit warehousing: Indigo:  |   |                   |
| (Malt extract. See "Edible Goods.")  |   |                   | Entries, 100 kilos; Withdrawals, 25 kilos.   |   |                   |
| Wine and liquid lees of wine, cider and must; raisin and other fruit wine; liquid fruit juice without the addition of spirit or sugar, or containing not more spirit or sugar than is necessary for their preservation; lemonade:  |   |                   | 37.  | Blue and green colours other than those named above, all earth colours, lamplblack, also mordant and all kinds of mica ..... kilo   | 0 03              |
| 18.  | In glass bottles, flasks, and jugs of the capacity of two litres or less ..... litre  | 0 80              | Tare.—See after No. 38.  |   |                   |
| 19.  | In other receptacles ..... kilo   | 0 25              | 38.  | "Mica," a white, sparkling, greasy powder, known as "mica," used for impressing silver decorations on wall paper, classified as a silver colour; and other colours and painters' goods ..... kilo   | 0 01              |
| Tare.—C, 15 %  |   |                   | Tare (Nos. 37 and 38): Lamplblack and other root colours: C, or Ca, 25 %   |   |                   |
| Credit warehousing: Grape wine in cask:  |   |                   | Other colours and painters' goods: C, or Ca, 10 %  |   |                   |
| Entries ..... 150 kilos  |   |                   | Credit warehousing: White lead, zinc white, lithopone and red lead ..... kilo  |   |                   |
| Withdrawals ..... 15 "   |   |                   | Entries, 150 kilos; Withdrawals, 50 kilos.   |   |                   |
| Vinous liquids containing more than 26 % of alcohol are dutiable as "Spirits."   |   |                   | Fat and grease, see "Animals."   |   |                   |
| 20.  | All spirituous liquors, not elsewhere specially mentioned: In glass bottles, flasks and jugs of the capacity of two litres or less ..... litre  | 1 10              | Feathers and down:   |   |                   |
| In other receptacles:  |   |                   | For decoration, including stuffs or prepared birds for decoration, including as "Artificial flowers," which see.   |   |                   |
| 21.  | Ordinary brandy, whether containing fusel oil or not, and "Akavrit," if the amount of alcohol contained can be ascertained from the weight of the liquid, provided these articles have an alcoholic strength of 47 % or less ..... litre  | 0 23              | 39.  | All other kinds ..... kilo  | 0 20              |
| Note.—Only such spirit is included under this No. as does not contain more than 47 % of alcohol according to Tralle's alcoholometer, and to which emmin, oil of emmin, or other ingredients have been added in such quantities that it does not appear possible that it could be used to blend wine, fruit wine or cider, or to be mixed with spirituous beverages, such as rum, cognac, whiskey, arrack, gin, liquors, punch extracts, Swedish "Banks," etc., or to be used in the manufacture of the articles named. |   |                   | Tare.—In canvas packing, 4 %   |   |                   |
| Other: of 50 % strength or less, according to Tralle's alcoholometer ..... litre   |   |                   |  |   |                   |
| 22.  | Four years after the Law comes into operation the duty is to be increased to 51.5 öre per litre.  | 0 45.5            |  |   |                   |
| Spirit of a greater strength than 50 % is converted, after ascertaining the quantity and percentage, into spirit of 50 % strength.   |   |                   |  |   |                   |
| If it is found that goods have sugar or other substances added, so that the strength is not cor-   |   |                   |  |   |                   |

| Nos. | Goods.   | Duty.<br>Kr. öre. | Nos. | Goods.   | Duty.<br>Kr. öre. |
|------|--|-------------------|------|--|-------------------|
|      | Plaited goods, see under "Textile goods" and "Timber and wood."  |                   |      | Credit warehousing:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |
| 40.  | Toddler, capable of being used only as such  | Free.             | 57.  | Other unground glass, also glass with dull surface, produced by etching, sand-blast, or other process. (Framed panes are dutiable as the frames.)  | 0 06              |
|      | Boots and shoes:<br>With uppers of wool, or containing silk, see under "Textile goods" (c.) and (d.)   |                   |      | Tare: Rough unground glass:<br>If the piece contains over 1.70 sq. metres, Ca., 25%<br>Otherwise, 15., 20%; Other, Ca., 14%.   |                   |
|      | Other: In combination with leather soles, as boots and shoes of "skins and hides," see "Wine," see "Beverages."  |                   |      | Credit warehousing:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |
| 41.  | All fruits and fruit mannales preserved in syrup, spirit or oil; fruit syrup, jams, candied fruit and peel; preserves or pickles in glass jars closed by means of a metal screw cover with a cardboard ring inserted between the cover and the rim, this method of closing not being hermetical.   | 0 24              | 58.  | Milk pans and bath-pans; glass roofing tiles; hollow glassware for builders' use: lenses for dock-lights and collars, all without reference to colour; also common bottles, flasks and the like, so far as they do not fall under No. 53.  | 0 04              |
|      | Tare.—Sucrified or candied orange peel: B., 16%; C., packed in Ca., 22%.   |                   | 59.  | Uncoloured or semi-white common bottles, so far as they do not come under No. 60.  | 0 06              |
| 42.  | Dried figs, dates, currants, raisins, cherries, whortoberries, plums, prunes, dried orange peel, as well as all dried fruit not specially mentioned.   | 0 04              |      | Vef.—The provisions in Nos. 58 & 59 for common bottles apply only to bottles of which the capacity calculated to the top of the bottle is at least 150 cubic centimetres.  |                   |
|      | Tare.—Figs, C. or Ca., 14%; Dates, C. or Ca., 12%<br>Currants, raisins, C., 14%<br>Dried plums and prunes, C., 10%<br>Credit warehousing:<br>Figs, dates, currants, raisins, dried plums and prunes, dried apricots, dried apples:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.  |                   | 60.  | Bottles of the kinds mentioned under Nos. 58 and 59, if they are provided with fittings or fastenings of metal or other material or with marks of firms produced by etching or sand-blast and are not otherwise ground than at the edges or bottom: other glass recipients, such as medicine, scent, and similar bottles and glasses, and pickle glasses and the like; as all these articles, so far as they are uncoloured or without reference to the question whether they are provided or not with such fittings or fastenings, marks of firms or grinding, as described above.  | 0 12              |
| 43.  | Edible shell fruit, not elsewhere tariffed, whether peeled or not, or grated or similarly treated, including ground-nut kernels and coconut kernels; all salted fruits and all fruits pickled or preserved in vinegar, mustard or water only, or in some way not previously mentioned; fruit jams, without addition; raw tamarinds and tamarinds preserved in sugar or molasses.   | 0 05              | 61.  | Articles of the various kinds mentioned in No. 60, uncoloured: also apophanes; store bottles for chemists' shops; uncoloured, pressed glassware; hollow glassware, blown, smooth, uncoloured; lamp glasses of opal glass; all kinds of lamp glass; also all these articles if they are furnished with fittings or fastenings of metal or other materials, or with marks of firms produced by etching or sand-blast, or sand-blast, or otherwise ground than at the edges or bottom; this number includes colorless glass bottles, whose height, including neck, is 135 cm. and diameter at the base 32 cm., used as sample bottles for whisky, &c. | 0 20              |
|      | Credit warehousing:<br>Ground-nut kernels, coconut kernels:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |      | Articles of glass not in combination with metal or other materials:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |
| 44.  | Oranges and orange peel, all kinds.  | 0 06 5            |      | Other glass wares:<br>In combination with metal (except lanterns, lamps and parts of lamps, which are dutiable according to their chief material); imitation gems of polished glass; all kinds of glass buttons and beads, dutiable as "Fancy goods."  |                   |
|      | Tare.—Oranges not dried, Ca., 20%<br>Credit warehousing:<br>Oranges, not dried:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   | 62.  | All other  | 0 25              |
| 45.  | Almonds, also apricot and peach kernels.   | 0 20              |      | Tare.—Glassware included under Nos. 58 to 61:<br>Still and retorts, lamp glass, lamp shades, Ca., 35%<br>Glass roofing tiles, lens glass, glass flag stones, Ca., 16%.   |                   |
|      | Tare.—See after No. 47.<br>Credit warehousing:<br>Almonds, apricot kernels, peach kernels:<br>Entries: 150 kilos.; Withdrawals, 50 kilos.  |                   |      | Bottles and other glass receptacles for packing purposes, C. or Ca., 25%; C. or Ca., 20%<br>Other hollow glass wares, C. or Ca., 32%; B., 22%<br>Other: According to investigation.<br>Credit warehousing:<br>Articles of glass not in combination with metal or other material:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.  |                   |
| 46.  | Grapes.  | 0 25              | 63.  | Incaudescant mantles for lighting, if annealed   | and val. 15%      |
|      | Tare.—See after No. 47.  |                   |      | Gums and resins:<br>Indiarubber, gutta-percha and the like:  |                   |
| 47.  | All fruits, fresh or dried, in tany packing; chestnuts proper; pistachio kernels; pineapples, melons, peaches and apricots.  | 0 35              | 64.  | Boots and shoes, cycle and other tyre covers and hose-pipes in combination with textile materials  | 0 50              |
|      | Tare (Nos. 35-7):<br>Chestnuts, almonds, apricot and peach kernels, C. or Ca., 12%<br>Grapes in barrels, cases or jars, if they are also packed in cork or sawdust, 30%  |                   |      | Tare.—According to investigation.<br>Ribbons, blocks, edgings, sheets and discs, with or without perforations, belts, rings, tubes, hose, cords, strings, bars, rolls, mats, carpets, horse-shoes, corbs, soles, springs and buffers for vehicles, and other similar simple manufactures:  |                   |
| 48.  | Palm-nuts, cocoanuts and ground-nuts, as well as other fruit for expressing oil  | Free.             | 65.  | In combination with textile materials or with other dutiable materials and not elsewhere tariffed.   | 0 16              |
|      | Carob beans, fresh or dried, all other edible fruits of trees and bushes, so far as they do not fall under any other number of the tariff  | 0 01              |      | Tare.—According to investigation.  |                   |
|      | Tare.—B., 12%  |                   | 66.  | Otherwise  | Free.             |
| 50.  | Seeds, which do not fall under any other number of the tariff, especially yellow mustard, rape, and all other seeds for expressing oil   | Free.             | 67.  | Solutions of arsenic, cherry and similar gums, or of gum tragacanth  | 0 10              |
| 51.  | Fancy goods, jewellery, and small wares, not specially tariffed; also manufactures of bone, celluloid, ivory and other teeth, fish bones, gelatine and binglass, horn, indiarubber and gutta-percha, meerschaum (real or imitation), shells, nuts, mother-of-pearl, porcelaine quills, amber, tortoise-shell, coal and the like, so far as they are not expressly named under other headings; manufactures of these materials in combination with others; all kinds of beads and manufactures of coral; also all goods referable to under various headings of the tariff as being dutiable under the number, as well as similar small articles, composed of different materials. | 0 70              | 68.  | Other gums and resins, liquid or in solution: sealing wax  | 0 20              |
|      | Tare: Fancy goods or small wares:<br>In cardboard or wooden boxes which are not generally sold with the goods in the retail trade, 20%<br>Other: according to investigation.   |                   | 69.  | All other resin and gum, and natural balsams: salicyl and turpentine; so-called gum substitute; pitch; tar, vegetable and mineral; natural and artificial asphalt; preparations and rough manufactures of asphalt or resin, mixed with cement, slavings, or similar duty-free materials, e.g., paving tiles, ornaments, fire-lighting materials, etc., provided they are not elsewhere tariffed  | Free.             |
| 52.  | Tanning materials and tanning extracts   | Free.             | 70.  | Yeast of all kinds   | 0 16              |
|      | Glass: In sheets or panes:   |                   |      | Tare.—In canvas packing, 3%.   |                   |
| 53.  | Silvered, ground or not  | 0 70              | 71.  | Hair, all kinds:<br>To the rough or prepared, but otherwise unmanufactured, including curled horse hair  | Free.             |
|      | (Including weight of frames of mirrors.)<br>Tare.—See after No. 56.  |                   |      | Manufactures:<br>Flowers, see "Artificial flowers,"<br>Brushmakers' wares, see No. 10.<br>Other kinds, see "Textile goods."  |                   |
|      | Not silvered:<br>Ground and brightly polished on both sides (transparent), also ground, but only brightly polished on one side (opaque)  | 0 65              |      | Straw and chaff, see under "Trees, etc."   |                   |
|      | Tare.—See after No. 56.  |                   |      | Hemp, becket or not, and tow, jute, Manila hemp, East India grass, and similar vegetable textile materials not specially mentioned, see under "Trees, etc."  |                   |
| 57.  | Ground with dull surface, not polished (opaque)  | 0 30              |      |  |                   |
|      | Tare.—See after No. 56.  |                   |      |  |                   |
| 58.  | Lough, unground mirror-glass, of a thickness of at least 12 millim., if the piece contains more than 0.75 sq. metre  | 0 20              |      |  |                   |
|      | Tare (Nos. 53 to 56):<br>If the piece contains more than 1.70 sq. metres, Ca. 25%; Otherwise, Ca. 20%.   |                   |      |  |                   |

\* Tare: See after No. 62.

| Nos. | Goods.  | Duty.<br>Kr. ore. | Nos. | Goods.  | Duty.<br>Kr. ore.  |      |
|------|---|-------------------|------|---|--|------|
|      | Hats, hatsheaps and caps—dutiable according to material.<br>See the groups of articles in question.<br>Horticultural and agricultural produce, see under "Cereals, etc."<br>Horns and hoofs, see under "Bone, etc."   |                   |      | Coffee and coffee substitutes:  |  |      |
| 72.  | Hops and hop extracts ..... kilo.   | 0 30              | 89.  | Coffee, raw ..... kilo.   | 0 17   |      |
|      | Tare.—Hops: In canvas, 4%; In iron cylinders, 30%.  |                   |      | Tare.—In cylindrical chip barrels, 9%; Casks, 12%.                          |  |      |
|      | Credit warehousing:   |                   |      | In cotton, jute, or canvas packing:   |  |      |
|      | Hops: Entries, 150 kilos.; Withdrawals, 25 kilos.   |                   |      | Single, 1½%; Double, 2½%.   |  |      |
|      | Flax, heckled or not, and tow of flax, see under "Fibres, etc."   |                   |      | Credit warehousing:   |  |      |
| 73.  | Instruments: Musical instruments with keyboards ..... cat. 10%  |                   |      | Entries, 150 kilos.; Withdrawals, 50 kilos.                                 |  |      |
|      | Note.—Grand and ordinary pianos are included under the preceding number, even if separate parts, such as keyboard or mechanism, are wanting when imported.  |                   |      | Coffee, roasted, ground or not; coffee extract ..... kilo.                  | 0 20 7   |      |
| 74.  | All other musical instruments; astronomical, surgical, mathematical, nautical, optical, physical and similar instruments ..... kilo.  | 0 70              |      | Tare.—See under No. 91.   |  |      |
|      | Tare.—According to the nature of the instrument.  |                   |      | Cheerily and all other kinds of roasted coffee substitutes:                 |  |      |
|      | Note.—Parts of instruments pay duty according to their nature; gas and water meters as manufactures of the material of which they consist.  |                   |      | If declared and found to contain no admixture of roasted coffee ..... kilo. | 0 10   |      |
| 75.  | Ice, raw ..... Free.  |                   |      | Otherwise: Dutiable as roasted coffee.                                      |  |      |
|      | Insulating materials, see under "Engine packing."   |                   |      | Tare (Nos. 90 and 91): C. or Ca., 10%.                                      |  |      |
|      | Earth and clay, also stone and all minerals not separately tariffed:  |                   |      | Cakes and confectionery, see "Edible goods."                                |  |      |
| 76.  | Stone of all kinds, not wrought, or only smoothed, hewn or sawn into blocks, sheets, flag stones and the like, such as stones for pavements and borders, edge stones, and similar stones for paving court-yards or making roads, stones for stairs and other kinds of stone for building, stone pillars for mooring vessels, corner stones and stones for monuments, also slate stone, and hewn or polished limestone—all so far as they do not fall under No. 77 or 78; also millstones and grindstones, stones for lithography, with drawings or not; writing and arithmetical slates, even if having wooden frames, and slate pencils, even if set in wood or covered with paper ..... " |                   |      | 92.   | Cocoa: Cocoa beans, raw; cocoa husks, pulverized or not, raw or roasted ..... kilo.  | 0 12 |
|      | Precious and semi-precious stones, polished; finer products of engravers, sculptors, jewellers and lapidaries, such as signets, clock cases, centre ornaments, vases, lamps, candelabra, inkstands, paperweights, bound slate tablets for writing or calculating, dominoes, mosaic knick-knacks, and similar articles of stone or artificial stone—paste—dutiable as "Fancy goods."   |                   |      |   | Tare.—Raw beans, C. or Ca., 12%.   |      |
| 77.  | Other manufactures:   |                   |      |   | Credit warehousing: Raw beans:   |      |
|      | Sculptors' or stone cutters' work, ground or polished, unless mentioned below ..... kilo.   | 0 02              |      |   | Entries, 150 kilos.; Withdrawals, 50 kilos.  |      |
| 78.  | Other, including limestone, polished or not, and other unpolished stone, if grained or provided with hewn inscriptions or decorations ..... kilo.   | 0 00 2            |      |   | Note.—In cases of importation of roasted cocoa beans in the shell, the above duty is increased by 25%.   |      |
|      | Earth and clay, ores and minerals in their natural conditions, also these materials and stone, crushed, ground, pulverized, washed, coloured or calcined, as well as artificial knobby cement, gypsum, chalk, lime, pyrites, emery, manganese, graphite, asbestos, calcareous spar, dolomite, etc.—all so far as they do not from their nature fall under "Colouring matters" or any other number of the tariff:  |                   |      | 93.   | Cocoa powder; cocoa in the form of cakes, blocks, and the like ..... kilo.   | 0 22 |
| 79.  | Washed chalk ..... kilo.  | 0 00 5            |      | 94.   | Cheese: For cooking, in cakes, blocks, and the like, ..... "   | 0 18 |
| 80.  | Other kinds ..... Free.   |                   |      |   | Other preparations of cocoa, as "Edible goods: Cakes, etc.," which see.  |      |
|      | Manufactures of the foregoing:  |                   |      |   | Tensels, see under "Trees, bushes, and plants."  |      |
|      | a. Porcelain and biscuit:   |                   |      |   | Clothing, see the group of articles under which the material is included.  |      |
|      | In combination with metal (with the exception of lamps and parts of lamps which are dutiable according to their principal material), as well as all kinds of buttons—dutiable as "Fancy goods."   |                   |      |   | Cork, see under "Timber and wood."   |      |
| 81.  | Other: With real or imitation gilding or silvering; of several colours or having ornaments of several colours ..... kilo.   | 0 65              |      |   | Corn and farinaceous produce, as well as other horticultural and agricultural produce, not specially mentioned:  |      |
| 82.  | Other kinds ..... 0 32  |                   |      |   | In hermetically sealed vessels, as "Edible goods."   |      |
|      | Tare.—According to investigation.   |                   |      |   | Salted or pickled horticultural and agricultural produce, dutiable as salted or pickled fruits.  |      |
|      | Credit warehousing:   |                   |      | 95.   | Other kinds, whether ground or not, and manufactures thereof not specially tariffed ..... Free.  |      |
|      | Porcelain (with the exception of lamps and parts of lamps):   |                   |      |   | Gunpowder and similar explosives, such as gun-cotton, dynamite, nitro-glycerine, etc., also fireworks, caps, cartridge cases with detonating charge, and similar manufactures, miners' fuses, friction tinder, fuses, and all kinds of friction matches: |      |
|      | Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |      | 96.   | Friction matches, all kinds ..... kilo.  | 0 25 |
|      | b. All other manufactures, not specially tariffed:  |                   |      | 97.   | Other kinds ..... "  | 0 20 |
|      | Cleaning and polishive substances with the addition of fatty matter, volatile oil, etc., whether solid, liquid, or in the form of a paste:  |                   |      |   | Spices and similar goods:  |      |
| 83.  | In packages of not more than 1 kilo. gross, if the receptacle is a manufacture of sheet metal, the duty on which is 20 ore per kilo. or more ..... kilo.  | 0 20              |      |   | Cardamoms: mace and nutmegs; saffron, vanilla and vanilla ..... kilo.  | 0 30 |
| 84.  | Other ..... 0 04  |                   |      |   | Tare.—In cases entirely of bark or other heavy non-European wood: Cardamoms, 28%; Mace, 25%; Nutmegs, C. or Ca., 12%.  |      |
| 85.  | Bricks, roofing tiles, manhole stones, whether glazed or not; all kinds of fire bricks; all kinds of pipes or parts of conduits; all kinds of flagstones except those mentioned in No. 86; guttering bottoms, manger stones, and similar stones; reborts and crucibles ..... Free.  |                   |      |   | Credit warehousing:  |      |
| 86.  | Simple manufactures, clamps or castings, other than those mentioned above; common pottery; finer ornaments for builders' use; stoves, chimney pieces and the like, also labes, ornaments and other decorations for such goods ..... kilo.   | 0 04              |      |   | Cardamoms, genuine or not; Entries, 50 kilos.; Withdrawals, 2 kilos.   |      |
|      | Tare.—Common pottery: C. or Ca., 35%; Ba., 25%.   |                   |      | 98.   | Cinnamon, genuine or not; capers; curry powder; cloves and clove stalks; mustard, ground or prepared ..... kilo.   | 0 30 |
| 87.  | All articles not above-mentioned which have real or imitation gilding or silvering ..... kilo.  | 0 32              |      |   | Tare.—Cinnamon, Ca., 20%.  |      |
| 88.  | Other kinds ..... 0 12 8  |                   |      |   | Cloves: C. or Ca., 12%; In thick sections of rush, 10%.  |      |
|      | Tare.—Stone-ware and faience: C. or Ca., 35%; Ba., 25%.   |                   |      |   | Credit warehousing:  |      |
|      | Clay (smoking) pipes: Ca., 35%.   |                   |      |   | Cinnamon, genuine or not; Cloves: Entries, 50 kilos.; Withdrawals, 12 kilos.   |      |
|      | Other articles: According to investigation.   |                   |      | 100.  | Other spices, aromatic herbs and the like, not specially tariffed, e.g., allspice, anise, fennel, ginger (not preserved), caraway, coriander, dried bay leaves, grains of paradise, pepper, mustard seed (except yellow) ..... kilo.                     | 0 12 |
|      | Credit warehousing: Stone-ware and faience: Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   |      |   | Tare.—Ginger, C., 12%.   |      |
|      |   |                   |      |   | Note.—Caraway ("spidskommen"), bay and similar seeds and herbs, etc., for chemists, are dutiable as "Druggists' goods," fresh bay leaves, as leaves under "Trees, bushes, and plants".   |      |
|      |   |                   |      |   | Credit warehousing:  |      |
|      |   |                   |      |   | Caraway: Entries, 150 kilos.; Withdrawals, 50 kilos.   |      |
|      |   |                   |      |   | Allspice, anise, ginger, coriander, dried bay leaves, pepper, mustard seed (except yellow): Entries, 50 kilos.; Withdrawals, 12 kilos.   |      |
|      |   |                   |      |   | Note to Nos. 98, 99, and 100.—When spices, etc., are imported ground, the duty is increased 10%, so far as is not provided otherwise above.  |      |
|      |   |                   |      |   | Coal:  |      |
|      |   |                   |      |   | Bone-black (see "Bones"); charcoal for drawing (as "Colouring matters").   |      |
|      |   |                   |      |   | Wood charcoal and peat charcoal:   |      |
|      |   |                   |      |   | Polymerized, as "Colouring matters."   |      |
|      |   |                   |      | 101.  | Other ..... Free.  |      |
|      |   |                   |      |   | Coal, coke and cinders, and other combustibles consisting in part thereof:   |      |
|      |   |                   |      | 102.  | Coal ..... 100 kilos.  | 0 05 |
|      |   |                   |      |   | Credit warehousing:  |      |
|      |   |                   |      | 103.  | Other ..... 100 kilos.   | 0 05 |
|      |   |                   |      |   | Credit warehousing:  |      |
|      |   |                   |      |   | Coke and cinders:  |      |
|      |   |                   |      |   | Entries, 15,000 kilos.; Withdrawals, 3,000 kilos.  |      |
|      |   |                   |      |   | Note to Nos. 102 and 103.—The weight may be determined in accordance with rules to be laid down by the Customs Administration.   |      |
|      |   |                   |      |   | Four years after the Law comes into operation duty will cease to be levied on the goods dealt with in Nos. 102 and 103.  |      |
|      |   |                   |      |   | Manufactures thereof, or of plastic charcoal:  |      |
|      |   |                   |      |   | If of the nature of fancy goods—dutiable as "Fancy goods."   |      |
|      |   |                   |      | 104.  | Other ..... kilo.  | 0 02 |
|      |   |                   |      |   | Meat and bacon, see under "Animals."   |      |
|      |   |                   |      |   | Sealing-wax, see under "Gums and resins."  |      |
|      |   |                   |      | 105.  | Toys ..... "   | 0 70 |



| Nos.  | Goods.  | Duty.<br>Kr. ore. | Nos.   | Goods.  | Duty.<br>Kr. re. |
|---|---|-------------------|--|---|------------------|
| <p><i>Note.</i>—Toys of a single material may, at the desire of the importer, be charged with duty as manufactures of that material. If toys dutiable at different rates are mixed together in internal boxes or packages, the whole assortment is dutiable at the highest rate applicable.</p> <p><i>Tare.</i>—Toys in cardboard or wooden boxes, which are not as a rule sold with the goods in the retail trade, 20%. Otherwise: According to investigation.</p> |   |                   |  |   |                  |
| 106.  | Glue, including gelatine and isinglass:<br>Liquid or solid, all kinds, so far as not specially tariffed.....  | kilo. 0 10        | 1117.  | of cotton, and twisted woollen cords of not more than 2 mm. in thickness:<br>Dyed, or in combination with glass, metallic wire, tinsel and the like:<br>Of wool or other animal hair.....   | kilo. 0 30       |
|   | <i>Tare.</i> —Glue: Ba, 10%.<br>Manufactures—dutiable as "Fancy goods."<br>Candles, see under "Tallow" and "Wax."   |                   | 1118.  | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos. ....   | 0 5              |
| 107.  | Mattresses; bedclothes, stuffed or upholstered; quilts; upholstered furniture or upholstered parts of furniture; carriage-cushions, upholstered sofa-cushions, footstools, and the like:<br>If any part is made of metal or wood.....   | kilo. 0 30        | 1119.  | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos. ....   | 0 16             |
| 108.  | <i>Tare.</i> —According to investigation.<br>Other kinds pay duty as the covering material with a reduction of 60%, but in no case less than the duty on the stuffing.  |                   | 1120.  | Of cotton:<br>Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos. ....   | 0 04             |
| 109.  | Paintings, and all kinds of drawings by hand, unframed... Free.<br><i>Note.</i> —If framed, they pay duty as the frames.  |                   | 1121.  | Of other vegetable material:<br>Polished sail yarn.....   | 0 12             |
| 110.  | Textile goods of vegetable or animal materials, or of asbestos, spun, twisted, wound, fulled, woven, plaited, made into lace, knitted, netted, crocheted, or similarly worked:<br>Articles of clothing and parts thereof, finished or merely cut out:<br>(1.) Of other material than silk:<br>If the lining, including also the sleeve lining, consists of silk or of material mixed with silk—as silk goods paying the lowest rate of duty, with a surtax of 25%. Without lining or with lining other than that of silk, and if with silk trimming—as the chief material, with a surtax of 130% of the duty levied thereon.<br>(2.) Of silk or other materials—as the chief material, if not mentioned under (1.).<br>If in combination with materials paying higher rates of duty than the chief material—buttons and the like, button holes, edging, straps, (selvages) or stiffenings for buttons, and button holes being left out of account—with a surtax of 100%.<br>Otherwise:<br>Blouse-waists and corsets of vegetable materials—with a surtax of 60%.<br>Others—with a surtax of 50%.<br>The material of which the article principally consists is to be considered the chief material: in cases of doubt as to which of two or more materials, paying different rates, constitutes the chief material, the material paying the highest rate is to form the basis for calculating the duty.<br>If the chief material falls under the heading of "Woollen goods, all other," it is in all cases to be considered as coming under No. 160, "Other kinds."<br>The following are exceptions to the preceding provisions:<br>1. No surtax is levied in the case of:<br>(a.) Ready-made articles of clothing, crocheted or of knitted material, even if they are sewn or furnished with sewn bands, edging, or selvage of different material, or buttons; and in the case of underclothing also, no account is taken of stiffening for buttons and button holes sewn on.<br>(b.) Shawls and kerchiefs, sewn or not.<br>(c.) Hats, bonnets and caps, but cf. 2 and 3.<br>(d.) Boots and shoes, gloves, braces and garters.<br>2. On felt hats (of wool or other animal hair) with silk lining or with silk ribbon beneath the crown the duty is to be increased 10 ore each.<br>3. On hats, bonnets and caps, trimmed, a surtax of 50% only is charged. |                   | 1122.  | Credit warehousing:<br>Entries, 60 kilos.; Withdrawals, 2 kilos. ....   | 10               |
|   |   |                   | 1123.  | Other kinds: Of two or more threads.....  | 0 04             |
|   |   |                   | 124.   | Of a single thread.....   | 0 04             |
|   |   |                   | <p><i>Tare</i> (Nos. 117-124):<br/>Yarn: In canvas, 3%: In canvas bales, fastened with iron hoops, 4%.</p>   |   |                  |
|   |   |                   | 125.   | Yarns, thread, and coris of silk, twisted or not, or of silk in combination with other materials, of not more than 1 mm. in thickness.....  | 3 00             |
|   |   |                   | <p><i>Tare.</i>—According to investigation.<br/>Credit warehousing:<br/>Entries, 5 kilos.; Withdrawals, 0.5 kilos.</p>   |   |                  |
|   |   |                   | <p>Other textile goods:<br/>a. Of bast, rush, straw, leaf fibre and similar fibres, and the like, as well as of picked oakum:</p>  |   |                  |
|   |   |                   | 126.   | For packing.....  | Free             |
|   |   |                   | <p>Other coarse manufactures, such as: ordinary floor mats and carpets, baskets for fodder, bottle cases, coarse-plaited work of rush, shoes of rush, sacks and the like, even if they are bound together by means of thread, wire, or cord, but otherwise not in combination with other textile goods:</p>                  |   |                  |
|   |   |                   | 127.   | Ordinary mats and carpets of cocanut fibre.....   | 0 08             |
|   |   |                   | 128.   | Other kinds.....  | 0 04             |
|   |   |                   | 129.   | Hats, bonnets and caps, and parts thereof:<br>If of plaits sewn together.....   | 2 40             |
|   |   |                   | 130.   | Other kinds.....  | 0 80             |
|   |   |                   | <p>Credit warehousing: Hats, bonnets and caps, not sewn:<br/>Entries, 25 kilos.; Withdrawals, 1 kilo.<br/>Plaits, lace, edgings, ornamental lacework, and the like: In combination with other textile goods, except silk.....</p>  |   |                  |
|   |   |                   | 131.   | Credit warehousing: Plaits for hats, bonnets and caps:<br>Entries, 25 kilos.; Withdrawals, 1 kilo.<br>In combination with silk.....   | 0 60             |
|   |   |                   | 132.   | Credit warehousing: Plaits for hats, bonnets, and caps:<br>Entries, 10 kilos.; Withdrawals, 1 kilo.   | 3 00             |
|   |   |                   | 133.   | Not in combination with other textile materials:<br>Other kinds, even if in combination with other textile materials:   | Free             |
|   |   |                   | 134.   | Floor mats and carpets.....   | 0 22             |
|   |   |                   | 135.   | Other manufactures.....   | 0 70             |
|   |   |                   | <p>b. Of other vegetable materials, such as cotton, flax, hemp, jute, Manila hemp, East India grass and the like, also of asbestos:<br/>(1.) Goods other than of cotton, raw, unbleached, not dyed:</p>  |   |                  |
|   |   |                   | 136.   | Of jute only.....   | 0 05             |
|   |   |                   | <p>Credit warehousing:<br/>Entries, 50 kilos.; Withdrawals, 2 kilos.</p>   |   |                  |
|   |   |                   | <p>Other kinds:<br/>Goods so woven that the number of threads can be counted, and in which a square of 1 centim. contains less than 19 threads, hatters and girthing excepted.....</p>   |   |                  |
|   |   |                   | 137.   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.<br>Other goods, so far as they are not mentioned under (2) or (3):<br>With woven patterns: round, plaited or woven lines and cord of 4 mm. or more in thickness: knitted tissue; halters or girths; fishier nets and finished fishing lines..... | 0 06             |
|   |   |                   | 138.   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.<br>Other kinds.....  | 0 19             |
|   |   |                   | 139.   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.  | 0 10             |
|   |   |                   | <p><i>Note.</i>—Under the preceding numbers are included only those goods which neither in the threads of which they consist, nor in the goods themselves, bear traces of having been subjected to being bleached, made up, etc., to any treatment whatever whereby the natural colour of the material has been altered.</p> |   |                  |
|   |   |                   | <p>† <i>Tare.</i>—See after No. 124.<br/>* <i>Tare.</i>—According to investigation.</p>  |   |                  |

| Nos.  | Goods.   | Duty.<br>Kr. ore.                       | Nos.  | Goods.   | Duty.<br>Kr. ore.         |  |  |       |
|-------|--|---|---|--|---------------------------|--|--|-------|
| *140  | (2) Goods of vegetable materials, except cotton, not completely bleached, not dyed, not having woven patterns, if they contain less than 32 threads in a square of 1 centim.; all kinds of canvas, and tarpelin, multiple-woven, of fax or hemp; multiple-woven cotton canvas, provided 1 square metre weighs 0.5 kilos, or more; floor carpets and floor cloths, if their material or the method in which they are woven does not cause them to be included under No. 136 or 137..... | 0 19                                    |   | A tissue, partly open and partly close woven, having patterns, is considered open-woven.<br>All other:<br>Piece goods (not including ribbons, tape and the like or knitted tissue), the length of which in metres is stated in the declaration:<br>Weighing 750 grammes or more per square metre.....  | 0 80                      |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   | *148.   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |                           |  |  |       |
|       | Note.—By goods, not completely bleached, not dyed, are understood those which without presenting the character of having been completely bleached have evidently undergone some treatment by bleaching, making up, etc., whereby the natural colour of the material has been altered.  |   | *149.   | Weighting from 250 to 750 grammes per square metre.....  | 1 20                      |  |  |       |
| *141. | (3) Other goods:<br>Cleaning cloth and cleaning cloths of cotton.....  | 0 30                                    |   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   | *150.   | Other kinds.....   | 1 30                      |  |  |       |
| 142.  | Fishing nets and finished fishing line, other than those mentioned above.....  | 0 10<br>plus 6 $\frac{1}{2}$<br>ad val. |   | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |                           |  |  |       |
| *143. | Hats, caps and bonnets, and parts thereof, except of knitted tissue.....   | 2 40                                    | d. Of silk:<br>Entirely of silk, as well as all lace, tulle, gauze, edgings, and the like in which silk is present..... | 8 00   |                           |  |  |       |
|       | Open goods, having patterns, and ribbonmakers' and buttonmakers' goods—all these goods even if in combination with tinseled or metallic thread:  |   |   | Credit warehousing:<br>Entries, 5 kilos.; Withdrawals, 0.5 kilo.   | 1 00                      |  |  |       |
| *144. | Curtain tissues (so-called curtain nets and the like).....   | 1 50                                    | *162.   | Silk hats for men.....   | 1 00                      |  |  |       |
|       | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   |   | *163.   | If either the warp or wool, or the face is entirely of silk: all silk goods, wholly or partly woven like velvet, which are not included under No. 161; all kinds of ribbonmakers' and buttonmakers' wares in which silk is present; all other hats, caps, and bonnets, and parts thereof, including cloth covering, in which silk is present.....  | 5 30                      |  |  |       |
| *145. | Other kinds.....   | 2 00                                    |   | Credit warehousing:<br>Entries, 5 kilos.; Withdrawals, 0.5 kilo.   |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   |   | 164.  | Other goods, including made-up articles, in which silk forms a subordinate part, and all boots, shoes, etc., with uppers in which silk is present.....   | 3 00                      |  |  |       |
|       | Note.—As open goods having patterns are treated: bobbinet, tulle, and similar open-woven or knitted materials, lace, edging lace or the like, having patterns, as well as such even woven materials, in which an open interval of at least the thickness of one thread both in warp and wool can be distinguished in- or outside of a pattern woven in, sewn on or otherwise applied.  |   |   | Credit warehousing:<br>Entries, 10 kilos.; Withdrawals, 1 kilo.  |                           |  |  |       |
|       | A material, partly open-woven and partly close-woven, having patterns, is to be considered as open.  |   |   | Notes.—1. Artificial silk is in all cases treated as silk.<br>2. The admixture of india-rubber, gutta-percha, tinseled, metal wire, and the like, by weaving in or similar process, does not effect any alteration in the assessment of duty, except in cases where it is specially mentioned, and, in the case of silk goods, so that the weaving or similar admixture into the latter of the materials named has the same effect as regards the application of the tariff as the weaving or admixture of other materials. Goods like silk flock have been woven without running the whole length of the thread pay duty without reference to such admixture of silk.<br>3. Embroidery on textiles is considered as weaving.<br>4. Sewing, knitting, or edging with a material other than the chief material, the presence of single threads of such a material at corners, or of silk elastic as a subordinate part of an article, do not render goods subject to a higher duty.<br>5. Single threads of other materials in silk goods are treated as if of silk, when they do not form part of the pattern. Silk goods pasted together with another material are treated, so far as is not specially provided, as silk goods paying the lowest rates of duty.<br>6. In the case of admixtures, additions, or combinations of the materials named above, not specially provided for, and other than those for which rules are given above, the whole article is to pay duty at the rate fixed for its most highly tariffed component.<br>7. Woolen yarn and felt, which appear to be dyed, are treated as undyed only when the importer declares them to be undyed and the declaration is accepted as valid.<br>8. No reduction is given for the interior, etc., of button or ribbon makers' wares.<br>9. Textile goods, sewn or otherwise worked, are to be treated as unmanufactured, unless the work applied causes them to fall under some other number of the tariff, e.g., "Clothing."<br>10. Margarine (artificial butter)..... |                           |  |  | Free. |
| *146. | Woven like velvet; articles in combination with tinseled or metal wire, other than those mentioned under Nos. 141 and 142.....   | 1 00                                    |   | Machines, all kinds, and parts of machines, not specially tariffed:<br>Machines:<br>Electric machines (dynamoes and electromotors).....  | ad val. 7 $\frac{1}{2}$ % |  |  |       |
|       | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   |   |   | Other.....   | ad val. 8%                |  |  |       |
| *147. | Printed; knitted tissue and crochet work.....  | 0 96                                    |   | Parts of machines.....   |                           |  |  |       |
| *148. | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   | 0 90                                    |   | At the option of the importer pay—   | ad val. 5%                |  |  |       |
| *149. | Of several colours, without woven patterns.....  | 0 85                                    |   | Or according to description.   |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   |   |   | (1.) Only such articles as can be considered machines in the narrower meaning of the word are included under the heading "machines"; and not ordinary tools or appliances, although they may be usually called machines.<br>(2.) By parts of machines, which in accordance with No. 168 may pay duty <i>ad valorem</i> , are to be understood objects which appear to be parts of machines properly so-called, but not articles which may otherwise be necessary for the working or use of the machine, such as driving belts, shuttles, spools, etc.<br>(3.) The importer must state whether he wishes the goods to pay duty <i>ad valorem</i> or according to description, before the Customs proceedings begin.<br>Engine packing and insulating materials:<br>Of various components, suitable in part, or of duty-free materials, shaped, including corkstone.....   |                           |  |  | 0 10  |
| *150. | Of one colour with patterns, also with woven patterns.....   | 0 80                                    |   | Other kinds: According to description.   |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   | 170.  | Manufactured—suitable as "Fancy goods."  | Free.                     |  |  |       |
| *151. | Of one colour without patterns.....  | 0 70                                    |   | Metals:<br>Unmanufactured, in pigs, grains, blocks and bars, and also in plates, rods, or the like, which have not undergone any further process than smelting; old metal castings, fit only for re-manufacture, and scrap metal.....  |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   |   |  |                           |  |  |       |
| *152. | Unbleached, of cotton.....   | 0 40                                    |   |  |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   |   |  |                           |  |  |       |
| *153. | Other kinds, including wadding and braided wicks for lamps or candles, even if dyed.....   | 0 15                                    |   |  |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   |   |  |                           |  |  |       |
|       | Note.—Textile goods of vegetable materials are not considered coloured or dyed, if treated only with ordinary size or finishing, to which colouring material has not been added.   |   |   |  |                           |  |  |       |
| *154. | c. Of wool, or other animal hair:<br>Of cowhair, or of cowhair in combination with wool or vegetable materials, if cowhair is the principal material, and felt, not dyed or woven—all so far as not mentioned below; manufactures of cloth list; carpets and floor cloth.....  | 0 50                                    |   |  |                           |  |  |       |
|       | Credit warehousing:<br>Entries, 50 kilos.; Withdrawals, 2 kilos.   |   |   |  |                           |  |  |       |
|       | Other goods:<br>Hats, caps and bonnets and parts thereof, except of knitted material:<br>Felt hats.....  | 0 30                                    |   |  |                           |  |  |       |
| 155.  | Other kinds.....   | 2 40                                    |   |  |                           |  |  |       |
| *156. | Open woven goods of all kinds, having patterns, and ribbonmakers' and buttonmakers' wares, and all boots and shoes, if the chief material in the upper is of wool.....   | 2 00                                    |   |  |                           |  |  |       |
| *157. | Credit warehousing:<br>Entries, 25 kilos.; Withdrawals, 2 kilos.   |   |   |  |                           |  |  |       |
|       | Note.—As open-woven goods having patterns are treated: bobbinet, tulle and similar open-woven or knitted tissues, lace, edging lace and the like, having patterns, as well as even-woven tissues in which an open interval, both in warp and wool, of at least the thickness of one thread can be distinguished in- or outside of a pattern woven in, sewn on or otherwise applied.  |   |   |  |                           |  |  |       |





| Nos.                 | Goods.  | Duty.<br>Kr. öre. | Nos. | Goods.   | Duty<br>Kr. öre. |
|----------------------|---|-------------------|------|--|------------------|
|                      | number of sacks so filled; egg-beating machines (weighing about 2½ lbs. each) with cast iron stand, fly-wheel and cam-wheels, and two egg beaters; railway carriage and wagon springs consisting of 12 pieces of steel, alike in width and shape, but differing in length, with a groove running lengthwise, and pointed ends, the pieces of steel being held together with a piece of round iron—not a part of the spring but temporarily affixed thereto; farmers' harrow-cutting blades weighing less than 2½ kilos.; also the following which would otherwise come under Nos. 185 and 186: locks, copper-nuts, buckles, fittings for furniture and houses, umbrella and parasol frames, and buckles and fittings for saddle-makers' wares .....kilo. 0 10                                   |                   | 203. | Laural berry oil—a greenish, thick, almost pulpy oil, even if intended to be used as an aromatic perfume; all others .....kilo. 0 38<br>Tare (Nos. 200 to 203)—C. 1%.<br>Glass receptacles and jars:<br>In casks or cases, 12%; in baskets, 6%.<br>Credit warehousing:<br>Olive, castor, cocoa nut and palm oil:<br>Entries, 100 kilos.; Withdrawals, 50 kilos.<br>Note.—Vegetable oil for use as food enters duty-free under No. 212 as "Edible goods," when it is of the consistency of ordinary fat, and imported in packages of not more than 1 kilo. each for retail sale.  |                  |
| B.—All other metals: |   |                   | 204. | Cheese .....kilo. 0 20<br>Tare.—Tubs, 6%.<br>Packing materials. See under § 2.   |                  |
| 191.                 | Plates and sheets, even if channelled or curved, rods and bolts, as well as unmanufactured drawn tubes of lead, tin or zinc; rough, rolled wire of lead, tin, zinc, copper, brass or yellow metal and aluminium ..... Free.   |                   | 205. | Paper money, Government bonds, shares, bills of exchange, and similar documents representing monetary value; manuscript; printed or manuscript books; magazines, weeklies, newspapers, and music, as well as parts of or supplements to such printed matter, even if having pictures subordinated in importance to the text, and such pictures as either incorporated therein, or bound, sewn or paged with the text; price lists, catalogues, notices, "directions for use," and the like—all so far as not mentioned below ..... Free.   |                  |
| 192.                 | Plates and sheets, even if channelled or curved, rods and bolts, and roughly drawn pipes of lead; also wire other than that mentioned under No. 191, rivet nuts and clinch rings, rivets, screws, spikes, tacks and nails, weights for hanging-lamps, clocks and the like, shot, bullets and similar projectiles, accumulator plates and tubes—all of lead, tin or zinc .....kilo. 0 04<br>Tare.—Plates and sheets: C. or Ca., 10%.<br>Other: According to investigation.<br>Credit warehousing:<br>Plates and sheets; rods and bolts; small shot; roughly drawn tubes:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.  |                   | 206. | Books, magazines, weeklies, and newspapers, as well as parts of, or supplements to, such printed matter—even if having pictures subordinated in importance to the text, and such pictures are either incorporated therein, or bound, sewn or paged therewith—consisting exclusively or to a large extent of Danish text, when imported for sale or circulation provided they have not been published mainly for the use of Danes abroad; price lists, catalogues, notices, "directions for use," and the like, with text exclusively or to a large extent in Danish, even if they are not intended for sale .....kilo. 0 10<br>Tare.—According to investigation.   |                  |
| 193.                 | Cordel wire of lead, tin or zinc; rods and bolts, as well as wire other than that named under No. 191, of copper, brass or yellow metal .....kilo. 0 08<br>Tare.—According to investigation.<br>Credit warehousing:<br>Rods and bolts:<br>Entries, 150 kilos.; Withdrawals, 50 kilos.   |                   | 207. | Pasteboard in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like .....kilo. 0 01 5  |                  |
| 194.                 | Plates and sheets, even if channelled or curved, and wire other than roughly rolled, rods and bolts and roughly drawn tubes of aluminium .....kilo. 0 30<br>Tare.—According to investigation.   |                   | 208. | Common pasteboard, even if calendered or with impressed patterns; sheets of asbestos, silk waste or the like, pressed together; very common packing paper, not calendered, or with smooth surface on one side only; paper in combination with asphalt, tar, pitch, sand, crushed glass, slate, emery or the like; so-called wax cloth paper .....kilo. 0 02<br>Note.—By common pasteboard is understood only pasteboard of natural colour, such as white and brown wood-pulp pasteboard, grey bookbinders' pasteboard, yellow strawboard and coarse board for making cartons for roofing, when furnished either into a mass or into layers. Yellow straw cartridge paper and other grey and greyish-brown cartridge paper, which can be recognized from the impurity of the pulp and the shortness of the fibres as being produce of common waste materials without adding colouring matter, are treated as "very common packing paper."   |                  |
| 195.                 | Plates and sheets, even if channelled or curved, and roughly drawn pipes, cordel wire, rivet nuts and clinch rings, rivets, screws, spikes, tacks and nails—all of copper, brass or yellow metal; also the articles named and wire of metals other than those mentioned in Nos. 191 to 194, except precious metals; rough bolted plates and bottoms; rolled cross-bars for windows and roofs; metal plates and metal bottoms cut out and intended for further manufacture .....kilo. 0 10<br>Tare.—Plates and sheets of copper, brass or yellow metal: C. or Ca., 10%.<br>Other: According to investigation.<br>Credit warehousing:<br>Plates and sheets of copper, brass or yellow metal; roughly drawn pipes of copper, brass or yellow metal:<br>Entries, 150 kilos.; Withdrawals, 50 kilos. |                   | 209. | Carton-pierre and ornaments or similar coarse manufactures thereof .....kilo. 0 04   |                  |
| 196.                 | All manufactures of precious metals, viz., gold, silver and platinum, and of other alloys, nicked, silvered, German silver; manufactures of other metals, if gilt, silvered, plated, nickelled, blanché, oxidized, bronzed, lacquered, painted, or in combination with ivory, mother-of-pearl, amber or tortoise-shell; all kinds of manufactures of gold wire and metal; embroidery; gold leaf, silver leaf and other leaf metal; all kinds of fancy goods, jewellery and knick-knacks .....kilo. 0 70<br>Tare.—According to investigation.  |                   | 210. | Common paper for newspapers, not coloured .....kilo. 0 05 5<br>Note.—Only ordinary white paper, not calendered, slightly sized and containing at least 60% of wood, which is declared on importation as being intended for printing newspapers, is included in this number.  |                  |
| 197.                 | All other manufactures (including common braziers', pewterers', zinc-founders' and copper-smiths' wares) .....kilo. 0 30<br>Tare.—According to investigation.<br>Minerals. See under "Earth and clay," etc.<br>Mineral water. See under "Beverages."<br>Models and samples. See under § 2.<br>Milk and cream. See under "Beverages."<br>Natural history specimens. See under § 2.<br>Oils and olein, and liquids for lighting:<br>Perfumed. See "Perfumeries."  |                   | 211. | Paper and pasteboard other than the above-mentioned, and cardboard, not coloured or coloured in the pulp (coloured right through), even if coated with chalk, kaulin or similar white material, varnished, oiled, or similarly treated, as well as glazed pasteboard and imitation leather board; also common corrugated board, pasted together and corrugated paper for packing or wrapping and the like, and cards for jacquard machines; also coarse manufactures of paper pulp, such as tabs, pads, bowls, wheels, spoons, and the like; cylindrical cardboard boxes or receptacles (for chemical use) with wooden bottoms and with loose lids, also of wood; cigarette paper, being white tissue paper in strips about 2½ cm. broad, provided with a pattern produced by a watermark during manufacture .....kilo. 0 38   |                  |
| 198.                 | Rock oil, including petroleum (both crude and for lighting); petroleum benzine; lamp-seal oil; waste of rock oil, and other residual products of distillation similar to tar or asphalt, provided they are heavier than water; this number includes burning fuel for sea motors, etc., with a flash point below 150° C., and a viscosity of under 2½ at 20° C. .... Free.<br>Resinuum oils, tar and resin oils, provided they are not translucent when held in a 1 centim. test tube against the flame of a candle:<br>With a flash point, as declared and tested, of over 160° C., but under 200° C., in the open apparatus; turpentine oil, with flash point below 40° C. is included in this number .....kilo. 0 01<br>Other kinds .....kilo. 0 01   |                   | 212. | Wall paper, wall paper decorations, and the like, exceeding 80 grammes per square metre in weight, .....kilo. 0 20<br>Tare.—According to investigation.  |                  |
| *200.                | Other kinds .....kilo. 0 01   |                   | 213. | Paper and cardboard, without patterns, with surface of one colour, whether the colour has been applied or appears to have been .....kilo. 0 24<br>Tare.—According to investigation.  |                  |
| *201.                | Volatile and miscigenous products of the distillation of rock oil, tar and resin oils, e.g., benzol (coal naphtha) and the like with flash point below 40° C. in open apparatus .....kilo. 0 04<br>Credit warehousing:<br>Entries, 100 kilos.; Withdrawals, 50 kilos.   |                   | 214. | Paper and cardboard, with surface of several colours, or with surface of one colour with patterns, whether the colour has been applied or appears to have been; gilt, silvered, or bronzed, even on the edges; coated with albumen, gum or the like; ruled paper (not including so-called water-ruled paper); wall paper, wall paper decorations and friezes, other than those included under No. 212; copies for drawing and writing, maps and charts, pasted or not on cardboard, linen or the like; patterns and pattern books; globes, with or without stands; all kinds of printed lithographed and engraved cards, elsewhere named, such as labels, vignettes, business cards, blank forms and tables, and similar sheets to be further filled up; pictures, photographic cards and conglutinated cards of all kinds, with or without text, blank cards and visiting cards, with or without gilt edges or other ornaments; stationery, including boxes of writing paper; toy playing cards; canvas paper; paper lined with tissue, except of silk; bases and envelopes, all kinds; lamp shades and covers, not |                  |
| *202.                | Rapo-seed oil and linseed oil .....kilo. 0 01   |                   |      |  |                  |

\* Tare.—See after No. 203.

| No.  | Goods.  | Duty.<br>Kr. öre     | No.     | Goods.   | Duty.<br>Kr. öre.              |
|------|---|----------------------|---------|--|--------------------------------|
|      | pasted together; fillings, paper cut out for cakes and the like; paper coated with tinnol; so-called paper wool; emery paper in round discs; toilet paper, with a thin coating of varnish on one side, divided into sheets of the usual size by perforation. ....   | kilo. 0 30           | 236.    | Boots and shoes. ....  | kilo. 0 60<br>plus 7½% ad val. |
|      | <i>Note.</i> —The weight of picture frames is included.   |                      |         | Tare.—According to investigation.  |                                |
| 216. | Printed or lithographed goods, otherwise included under No. 214, if bound or sewn together, so far as they do not fall under Nos. 205 or 206 as "Books, etc."; picture books; registers, copybooks, common manuscript and drawing books and the like, with blank or ruled paper. ....   | kilo. 0 60           | 237.    | Leaves and skins with joints in relief for covering walls, furniture or the like, and with application of colours, gold, silver, or bronze. ....   | kilo. 2 00                     |
|      | Tare.—According to investigation.   |                      |         | Tare.—According to investigation.  |                                |
| 217. | Flowers and parts thereof, of paper or pulp. See "Flowers"  | 0 70                 | 238.    | Other (including sewn work for boots and shoes) ..   | 0 70                           |
|      | Tare.—According to investigation.   |                      |         | Tare.—According to investigation.  |                                |
| 218. | Playing cards. ....   | 0 40                 |         | Furriers' wares are, however, subject to a surtax of 50% if any part of the manufactured article is subject to a higher duty than that fixed in this number (no account being taken of buttons or the like, or button holes, edges, selvage or support for buttons or button holes).   |                                |
|      | <i>Note.</i> —In addition, a stamp tax of 25 öre per pack is levied on playing cards imported into Denmark, or manufactured therein. (See § 12.)  |                      | Butter: |  |                                |
| 219. | Paper pulp of wood, straw, rags and the like. ....  | ad val. 7½%          |         | In hermetically sealed vessels. See "Edible goods."  |                                |
| 220. | Umbrellas and parasols. ....  | 2 00                 | 239.    | Other. ....  | Free.                          |
|      | With covers of silk, or in which silk is present. ....  | 0 50                 |         | Soda. See under "Druggists' goods."  |                                |
| 221. | Perfumery:  |                      |         | Edible goods:  |                                |
|      | (a) Spirituous extracts and essences and other spirituous toilet preparations in fluid form, including bay rum. ....  | 1 20                 | 240.    | In hermetically sealed vessels, except fish preserves; all kinds of pastry; malt extracts; sauces, soy, real or imitation, and edible mushrooms and birds' nests. ....   | 0 40                           |
|      | (b) Other scented or non-scented articles for toilet use, e.g., perfumed vinegars, essences, soaps and soap powders, oils and waters, other non-spirituous essences and waters for toilet use, bay rum, hair-dye, hair-powder, almond powder, pomade, hair-powder, rouge, tooth-powder, all kinds of pastilles (accessories). ....  | 0 70                 |         | The goods in question are also dutiable as if in hermetically sealed vessels, even if an opening has been made in their receptacle by cutting a hole therein or the like, which has been closed again in some way, or can easily be covered, e.g., by using a cork, gumming on paper, or the like.   |                                |
|      | Tare.—Soap: Ca., 12%.   |                      | 241.    | Cakes, dough for cakes, confectionery, and similar manufactures prepared with syrup, e.g., buns, barley sugar, preserves, lumps, puddings, and sugar plums; biscuits and cakes of all kinds prepared with sugar; liquorice jelly, except that mentioned in No. 2, and liquorice goods of all kinds; fish preserves. ....                           | 0 24                           |
|      | Other goods: In metal receptacles, 12%; in glass receptacles or in jars in C. or Ca., 12%.  |                      |         | The stipulations given above for other goods in hermetically sealed vessels apply; also to fish preserves. If it is desired that goods shall be cleared as fish preserves the importer must declare them as such; the Customs are entitled to assure themselves of the accuracy of the declaration by taking samples.                              |                                |
|      | Other: According to investigation.  |                      |         | Credit warehousing:  |                                |
|      | Mother of pearl:  |                      |         | Liquorice jellies:   |                                |
|      | Not manufactured. See under "Animals."  |                      |         | Entries, 150 kilos.; Withdrawals, 25 kilos.  |                                |
|      | Manufactured. See under "Fancy goods."  |                      | 242.    | Other kinds, which are not included under any other number of the tariff, including vegetable oil, for use of food, when it has the consistency of ordinary fat and is imported for retail sale in packages of not more than 1 kilo, in each. ....   | Free.                          |
| 222. | Pearls and beads, all kinds, set or not. See "Fancy goods."   |                      |         | Blubber, liver, etc., for making fish oil. See under "Animals."  |                                |
| 223. | Rice in the husk ("Nellou" and "Paddy") .....   | Free.                |         | Stone. See under "Earth and clay."   |                                |
|      | Rice, ground, rice, and rice starch. ....   | 0 02                 |         | Sugar, molasses, and syrup:  |                                |
|      | Tare.—C., 8%; in cotton, gunny, or canvas packing; Single, 1½%; double, 2%.   |                      | 243.    | Candy and sugar, in loaves, sheets, cakes, and the like, whole or divided; honey; also powdered sugar, with polarisation of over 95%; also grape sugar, or starch sugar, or grape or starch syrup; and caramel. ....   | 0 10                           |
|      | Credit warehousing:   |                      |         | Tare.—Candy: Ca., 12%.   |                                |
|      | Entries, 150 kilos.; Withdrawals, 50 kilos.   |                      |         | Others: C., 10%; Ca., 12%.   |                                |
|      | <i>Note.</i> —In the case of mixtures of husked and unhusked rice the duty and exemption from duty are applied according to the proportion of the mixture. This is done by a reduction, based on the proportions found on examination to exist, of the weight of the husked rice found in the mixture, which reduction may not, however, exceed 12%.  |                      | 244.    | Powdered sugar with a polarisation of more than 86% but not more than 95%. ....  | 0 06 5                         |
|      | Reeds and rushes. See under "Timber and wood" and "Trees, bushes, and plants."  |                      |         | Tare.—See after No. 246.   |                                |
| 224. | Sago, real or imitation, sikep, powdered arrowroot, and tapioca. ....   | 0 02                 |         | Credit warehousing: Powdered sago:   |                                |
|      | Credit warehousing:   |                      |         | Entries, 150 kilos.; Withdrawals, 50 kilos.  |                                |
|      | Sago, sikeps, tapioca, and sago-flour:  |                      |         | <i>Note.</i> —Powdered sago (No. 244), may be imported for use of refectories at a duty of 5 öre per kilo, when not polarising more than 95%.  |                                |
|      | Entries, 150 kilos.; Withdrawals, 50 kilos.   |                      | 245.    | Other powdered sugar with a polarisation of 86% and under; common white syrup, and dissolved and other liquid sugar, including cane juice, from which the sugar has not been separated. ....   | 0 04                           |
| 226. | Salt: Refined cooking salt, and raw rock salt, powdered. ,  | 0 00 2               |         | Tare.—See after No. 246.   |                                |
|      | Tare.—C., 10%.  |                      |         | Credit warehousing: Powdered sugar:  |                                |
| 227. | Medicinal salts of rock salt and all other salts, purified or not. See "Druggists' goods."  | Free.                |         | Entries, 150 kilos.; Withdrawals, 50 kilos.  |                                |
| 228. | Silk, including artificial silk, raw, and carled silk. ....   | 3 00                 | 246.    | Molasses; all common syrup other than white; so-called "beetroot dregs" .....  | 0 02                           |
|      | Tare.—According to investigation.   |                      |         | Tare (Nos. 244 to 246):  |                                |
| 229. | Silk cocoons in their natural state. ....   | 0 20                 |         | Powdered sugar, Cakes, 14%; Casks: Entirely of fir, spruce, or similar light wood, 8%.   |                                |
|      | Ships, boats and vessels of all kinds, including the fixed and movable implements and articles of equipment belonging thereto; wrecks and wrecked parts of ships, boats and vessels; utensils and articles of equipment from vessels wrecked on the Danish coast and brought directly from the place of wreck near the Danish coast, or cast ashore or salvaged from the open sea, so far as they formed part of the vessels fixed or movable utensils and equipment (otherwise dutiable according to description, or under No. 301 c) .. | Free.                |         | Of oak or similar heavy wood, even with fir bottoms: Weighing up to 200 kilos. gross each, 10%; other, 14%; Other casks, 12%.  |                                |
| 230. | Hides and skins: Not prepared. ....   | 0 40                 |         | Canisters or hampers (Krugene) 10%.  |                                |
|      | Prepared:   |                      |         | In rush, bust, cotton, etc.: Single, 2%; Double, 3%.   |                                |
| 231. | Lacquered, dyed, bronzed, gilt, or silvered, without ornaments in relief; with ornaments in relief, but without application of colours, gold, silver or bronze. ....  | 0 60                 |         | Dissolved and liquid sugar, syrup, etc.: C., 10%.  |                                |
|      | Tare.—According to investigation.   |                      |         | All kinds of fruit syrups and medicinal syrups. See under "Fruits."  |                                |
| 232. | Parchment and skins for furs. ....  | 0 50                 |         | <i>Note.</i> —No reduction for tare will be allowed in the assessment of duty on syrup contained in quadrangular vertical tins, as is accorded too commonly in use, when the tins are submitted in sizes containing not more than 1 kilo, of syrup. In the case of tin receptacles containing a larger quantity of syrup, 12% is allowed for tare. |                                |
| 233. | Sole leather, in whole or half hides, and offal leather from such hides. ....   | 0 30                 |         | Sponges, mushrooms, tinder, etc.:  |                                |
|      | Tare.—According to investigation.   |                      |         | Edible see "Edible goods." Friction tinder, see "Gunpowder."   |                                |
|      | Under this number are included only hides from which neither the belly or neck have been cut off, and the latter offal portions when imported separately.   |                      | 247.    | Other kinds, prepared or not. ....   | Free.                          |
| 234. | All other hides and skins, not specially mentioned, and crouponné leather (i.e., sole leather in grained pieces). ....  | 0 40                 |         | Sulphur, also cloth and thread dipped in sulphur, and flowers of sulphur, and sulphides. See under "Druggists' goods."   |                                |
|      | Tare.—According to investigation.   |                      |         | Acids, liquid, and solid, not specially tariffed. See under "Druggists' goods."  |                                |
|      | Manufactures thereof:   |                      |         | Soap:  |                                |
|      | Ropes and cords of unupgraded hides and skins—duttiable as cordage, see "Textile goods."  |                      |         | Perfumed soaps and soap powders—duttiable as "Perfumery."  |                                |
| 235. | Gloves, sewn as well as cut out. ....   | 1 50 plus 5% ad val. | 248.    | Not perfumed, in pieces weighing less than 50 grammes. ....  | 0 12 5                         |
|      | Tare.—According to investigation.   |                      |         | Tare.—See after No. 249.   |                                |
|      |   |                      | 249.    | Other, including so-called washing powder. ....  | 0 05                           |
|      |   |                      |         | Tare (Nos. 248 and 249)—C. or Ca., 12%.  |                                |

| No.  | Goods.  | Duty.<br>Kr. öre.   |
|------|---|---------------------|
|      | Tallow and other kinds of fat:  |                     |
| 250. | Tallow, raw or melted; oleomargarine  | Free.               |
| 251. | Margarine, stearine, palmitine, paraffin, and other kinds of fat and oil, from which the olein has been entirely or partly removed, or in which it has been converted into solid fatty acids (iso-oleic acids); spermaceti in a solid state | 0 04<br>0 12        |
| 252. | Candles   | 0 04<br>0 12        |
|      | Figures, bas-reliefs and other similar manufactures of stearine or stearine paste—dutyable as "Fancy goods."  |                     |
| 253. | Tea   | 0 70                |
|      | Tare.—Ca., 25%.   |                     |
|      | Credit warehousing:   |                     |
|      | Entries, 50 kilos.; Withdrawals, 25 kilos.  |                     |
|      | Tobacco and tobacco substitutes:  |                     |
| 254. | Leaves or stalks (not including those sauced, or in rolls, or stemmed roll tobacco)   | 1 00                |
|      | Tare.—Cases: Under 700 kilos. gross, 12%; Other, 8%; Cases, 25%.  |                     |
|      | Credit warehousing: Real tobacco leaves:  |                     |
|      | Entries, 150 kilos.; Withdrawals, 25 kilos.   |                     |
| 255. | Cigars  | 2 80                |
|      | Tare.—Cases, with over 50 cigars, 25%; Other, 35%.  |                     |
| 256. | Cigarettes  | 1 00                |
|      | Tare.—According to investigation.   | plus 50%<br>ad val. |

## CIGARETTE STAMP TAX LAW OF JULY 8, 1912.

From October 1, 1912, cigarettes, cigarette coverings, and cigarette tobacco manufactured or imported into Denmark shall be subject to a stamp duty at the following rates:

A.—Cigarettes, the cost of which in the retail trade, including the duty, is:

|   |            |
|---|------------|
| 1. Less than 1 öre each                         | per 100 10 |
| 2. 1 öre or more, but not more than 1½ öre each | " 20       |
| 3. Over 1½ öre, but not over 2½ öre each        | " 30       |
| 4. " 2½ öre, but not over 4 öre                 | " 50       |
| 5. " 4 öre, but not over 6 öre                  | " 75       |
| 6. " 6 öre, but not over 8 öre                  | " 125      |
| 7. " 8 öre each                                 | " 200      |

B.—Cigarette coverings

C.—Cigarette tobacco, the cost of which in the retail trade, including duty, is:

|   |              |
|---|--------------|
| 1. 6 kr. or more, but not above 9 kr. per kilo. | öre. 60      |
| 2. Above 9 kr. but not above 12 kr. per kilo.   | per kilo. 90 |
| 3. Above 12 kr. per kilo.                       | " 120        |

The term cigarettes, within the meaning of this Law, comprises:—Products of the leaf cut tobacco, with covering of paper, maize leaves or the like, as well as other products of finely cut tobacco, the shape and nature of which correspond to cigarettes. The term cigarette coverings includes—besides the genuine finished coverings for cigarettes—cigarette paper and the like, which has been cut for cigarettes, or which by perforation, etc., has been divided or prepared in any other manner for its special purpose; and the tax is to be levied according to the number of cigarettes for which the paper, etc., is intended. The term cigarette tobacco comprises—finely cut tobacco, which in the retail trade bears 6 kr. or more per kilo. including the duty. Finely cut tobacco is such as has smaller cut breadth than 2 millimetres. As regards imported articles, the tax is to be paid, before they are delivered by the Customs to the importer, by affixing to each package the necessary stamps. Imported articles may not be delivered from the Customs unless they are packed in completely closed packages, in accordance with regulations to be issued by the Board of Customs. So far as cigarettes and cigarette coverings are concerned, the contents of each package shall be a multiple of 5, 8, or 10. Every package shall bear a printed indication of the nature and quantity of the contents, the retail price of the goods, or the price limits of the duty-class under which they fall, and the name and domicile (or, by special permission, the brand) of the manufacturer or importer.

In cases where the required statement as to price for imported cigarettes or cigarette tobacco is not furnished, the goods in question shall be subject to duty at the highest rate, unless the original invoices are produced, in which case the duty shall be calculated according to that price per 100 on the basis of which the import duty is charged, with the addition of the import duty and 50 % of the total of these amounts.

The following articles shall be exempt from the stamp duty:

1. Cigarettes manufactured for private use from duty-paid cigarette tobacco and duty-paid cigarette coverings.
2. Cigarettes, cigarette coverings and cigarette tobacco, exported from Denmark under regulations to be laid down by the Board of Customs.

|      |  |      |
|------|--|------|
| 257. | Other  | 1 20 |
|      | Tare: Smoking tobacco, loose in casks or cases, 12%; Ropes and cordage. See under "Textile goods." |      |

|      |  |       |
|------|--|-------|
| 258. | Fish oil, fish oil lye, spent fish oil (degum), fat lye  | Free. |
|      | (For grease for wheels (cart grease), see No. 296.)  |       |
|      | Trees, bushes and plants, living; natural flowers, leaves, flower buds, tubers, etc., and other parts of plants, fresh |       |

| No.               | Goods.   | Duty.<br>Kr. öre.           |
|-------------------|--|-----------------------------|
|                   | or dried, so far as they do not fall under any other number of the tariff:   |                             |
|                   | Natural flowers, leaves and other parts of plants, artistically prepared—dutyable as "Fancy goods."  |                             |
| 259.              | All others   | Free.                       |
|                   | Timber and wood:   |                             |
| 260.              | A.—Bark, so far as not specially tarified; cork and dust; twigs; yellow osiers, hop, poplar, juniper stakes, twigs and cane, without having the bark removed and not split; birch and other firewood, if there is no doubt from its nature and from other circumstances that it is imported for burning; waste stumps of timber, planks and boards and the like, not more than half a metre in length; round timber of the oak and oakwood, not worked or only roughly hewn or hewn, or split or sawn across   | "                           |
|                   | B.—Timber, so far as not mentioned above:  |                             |
|                   | (1) Unworked or only roughly shaped with the saw or axe:   |                             |
|                   | (a) Of conifers:   |                             |
|                   | Round wood (trunks), timber, sleepers, planks, boards, laths, staves and the like:   |                             |
| 261.              | When imported in decked vessels  | per ton of space under deck |
|                   | *Note.—With deduction in the case of steamers of the actual size of the space occupied by or necessary for the motive power.   | " 2 50                      |
|                   | If the goods are also imported as deck cargo, the cubic contents of the cargo on deck are included in the measurement, and 1·50 cubic metres taken as 1 ton.   |                             |
|                   | (If it results from the method of loading that other goods, or waste, deck houses or other fixed objects are included in the measurement, a deduction is allowed for such spaces included.)  |                             |
|                   | The preceding method of assessing duty is applied in the following cases:—   |                             |
| (1)               | When the cargo space below deck is entirely occupied by the dutiable kinds of wood named, alone or in conjunction with other goods laden with them—in the latter case, however, only if, so far as can be judged, the goods laden with the wood do not occupy more than one-fourth of the cargo-space below deck. A rebate according to the space occupied is allowed up to one-fourth of the cargo-space for the goods laden with the wood, 1·50 cubic metres being reckoned as 1 ton. If owing to the nature of the goods, they cannot be measured, their cubic content is calculated from their weight, number, or the like, in accordance with the Rules issued on this subject by the Customs Administration. |                             |
| (2)               | When, on a fully-laden vessel, the goods laden with the wood appear to occupy more than one-fourth of the cargo-space below deck, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases, however, the rebate in respect of goods laden with the wood may be granted only up to one-fourth of the capacity of the cargo-space.   |                             |
| (3)               | When the cargo-space of the vessel is not fully occupied, provided the cargo is discharged at a place where there is no Customs house, or the importer desires to pay duty according to the tonnage of the vessel. In both these cases duty is to be paid without any rebate for the unoccupied cargo-space or the cargo-space occupied by other goods.  |                             |
| (4)               | When the wood is imported in railway truck loads, and the importer desires this method of paying duty to be applied. In this case the cubic contents of the truck loads are to be measured together and converted into tons at the same rates as determined above for deck cargoes on vessels. No rebate is allowed for other goods packed with the wood.  |                             |
| (5)               | Conversions from cubic metres to tons are to be expressed in decimal fractions, to one place; when the next figure should be 5 or more, the first decimal is increased by 1.   |                             |
|                   | Credit warehousing:  |                             |
|                   | Entries, 6 tons; Withdrawals, 1 ton.   |                             |
|                   | (In the case of withdrawals or of examining the contents of the warehouse, 1·5 cubic metres are to be taken as the equivalent of a ton.)   |                             |
| 262.              | In other cases   | 2 00                        |
|                   | (b.) Of native foliferous trees:   |                             |
| 263.              | Round wood (trunks) and timber, only rough-hewn or hewn, and split wood—all so far as not included under No. 260; sleepers, even if sawn   | 1 65                        |
|                   | *Note.—If the above-named goods are imported in decked vessels or in railway truck loads, they may, at the option of the importer, be charged with duty at the rate of 2 kr. per ton, in which case the rules laid down under No. 261 as to assessing duty are to be applied.  |                             |
| 264.              | Timber, planks, boards (thick), and squares, all sawn; hewn or sawn staves and other wood for coopers, and parquet staves; straight wood, hewn or sawn, not finished, for furniture makers and carriage builders   | 2 50                        |
|                   | (c.) Of fine exotic woods:   |                             |
| 265.              | Round wood (trunks), blocks and timber, all only roughly hewn; sleepers, even if sawn  | 2 00                        |
| 266.              | Timber, planks, boards and squares, all sawn; staves and other wood for coopers, hewn or sawn, not finished, also similarly treated straight wood for furniture makers and carriage builders   | 3 00                        |
|                   | 2. Further worked:   |                             |
| (a.) Of conifers: |  |                             |
| 267.              | Bowris, planks and laths, planed or tongued, but not further worked or prepared; prepared timber for housebuilding and other purposes, together with other similar rough carpenters' work; cut wooden shingles   | 3 50                        |



| No.  | Goods.   | Duty.<br>Kr. ore. | No.  | Goods. | Duty.<br>Kr. ore. |
|--|--|-------------------|--|--------|-------------------|
| (b.) Of native foliiferous trees:  |  |                   |  |        |                   |
| 262.   | Boards, planks and the like, planed or tongued, but not further worked or prepared; cut roofing-shingles; prepared timber for house-building and other purposes, together with other similar rough carpenters' work ..... cub. met.  | 1 00              | preceding goods, so far as each article does not weigh more than 2-5 kilos; finer turners' wares, such as batons, pipes, pipe-stems and cigar holders, pipe-bows, whips, penholders, photograph frames, door handles, needle and pen cases, rosaces for curtains, sticks for umbrellas and parasols, walking sticks, except so-called natural walking sticks ..... kilo. |        |                   |
| 263.   | (c.) Of the exotic woods:  |                   | Tare.—According to investigation.  |        |                   |
| Boards, planks and the like, planed or tongued, but not further worked or prepared; parquetry wood ..... cub. met.   |  |                   |  |        |                   |
| Notes to Nos. 262 to 263:  |  |                   |  |        |                   |
| (1) For flaws (rough edges) and for holes in bored wood, no allowance is to be given, except that a rough edge on one side only is taken into account in measuring planks and boards.  |  |                   |  |        |                   |
| (2) Measurements of $\frac{1}{2}$ metre in length and of $\frac{1}{2}$ centimetre in breadth and thicknesses are only taken into account, fractions under these limits being left out of account; if the whole length is less than $\frac{1}{2}$ metre or the breadth or thickness less than 1 centimetre, measurements are taken to the nearest centimetre or millimetre.   |  |                   |  |        |                   |
| (3) When, on account of the shape of the wood, its cubic content cannot be arrived at by measurement, it is to be determined from the weight, by means of the specific weight of the wood per cubic metre.   |  |                   |  |        |                   |
| (4) a. Conifers include all such trees which grow wild in Northern Europe (including all Baltic countries), or are generally cultivated there, as well as the foreign (especially North American) varieties of such trees, which are dealt in as similar forms, and used for similar purposes to the European.   |  |                   |  |        |                   |
| b. Native foliiferous trees include all such trees which grow wild in Northern Europe (including all Baltic countries), or are generally cultivated there, as well as the foreign (especially North American) varieties of such trees (e.g., beech, oak, ash, whitewood, etc.) which are dealt in as similar forms, and used for similar purposes to the European.   |  |                   |  |        |                   |
| c. Fine exotic woods include all foreign wood, except that mentioned under (a) and (b), such as mahogany, walnut (European or foreign), rosewood, teak, lignum vitae, cedar for lead pencils and cigar-boxes, ebony, box, wild cherry, etc.  |  |                   |  |        |                   |
| 270.   | Roofing shingles, sawn ..... per 1,000   | 0 85              | Other manufactures:  |        |                   |
| 271.   | Ons, handspikes, wedges, and treenails: wood prepared for cigar-boxes and packing cases; finished packing cases, not planed; staves and binding pieces for coopers, not ready to put together (not including staves furnished with croze); brooms of heath and twigs; reeds, osiers and twigs, plaited or peeled; rims for sieves and riddles; chips and shavings of wood of all kinds, not elsewhere mentioned, e.g., for bookbinders, shoemakers, for the manufacture of beer and vinegar, as well as for packing or upholstering (so-called wood-wool); wood-wire (matchwood), wooden paws; strickle; handles for pitchforks, dungforks, scythes, rakes, spades, shovels, and brooms, even if turned; hoops for barrels; all bevelled wood, not planed, for furniture, for coopers' use or for tools; sole-pieces for racing shoes and slippers, prepared only with the saw; and very coarse wooden wares of a simple kind similar to those specially mentioned in this number—all without reference to the kind of wood; veneers of ordinary kinds of wood of 3 mm. in thickness or less ..... kilo. | 0 00 6            | Tare.—According to investigation.  |        |                   |
| Plaited manufactures of cane, shavings, osier and the like: Basket-makers' wares:  |  |                   |  |        |                   |
| 272.   | Very coarse, of cane, not split, thick broad shavings, unpeeled osiers, and the like, not in combination with other materials ..... kilo.  | 0 04              | Tare.—According to investigation.  |        |                   |
| 273.   | Other kinds ..... kilo.  | 0 40              | Tare.—According to investigation.  |        |                   |
| 274.   | Hats, caps and bonnets, and parts thereof: If of plait, sewn together ..... kilo.  | 2 40              | Tare.—According to investigation.  |        |                   |
| 275.   | Other kinds ..... kilo.  | 0 80              | Tare.—According to investigation.  |        |                   |
| Note.—Hats, caps and bonnets included under Nos. 274 and 275 pay a surtax of 50% if trimmed.   |  |                   |  |        |                   |
| Credit warehousing:  |  |                   |  |        |                   |
| Hats, caps and bonnets sewn together and not liable to surtax:   |  |                   |  |        |                   |
| Entries, 25 kilos: Withdrawals, 1 kilo.  |  |                   |  |        |                   |
| 276.   | Plait: In combination with silk ..... kilo.  | 3 00              | Tare.—According to investigation.  |        |                   |
| Credit warehousing:  |  |                   |  |        |                   |
| Plait for hats, caps and bonnets:  |  |                   |  |        |                   |
| Entries, 10 kilos: Withdrawals, 1 kilo.  |  |                   |  |        |                   |
| 277.   | In combination with other textile materials, except those of bast, rush, straw and the like ..... kilo.  | 0 60              | Tare.—According to investigation.  |        |                   |
| Credit warehousing:  |  |                   |  |        |                   |
| Plait for hats, caps and bonnets:  |  |                   |  |        |                   |
| Entries, 25 kilos: Withdrawals, 1 kilo.  |  |                   |  |        |                   |
| 278.   | Other kinds ..... kilo.  | Free.             | Tare.—According to investigation.  |        |                   |
| 279.   | Other manufactures ..... kilo.   | 0 70              | Tare.—According to investigation.  |        |                   |
| 280.   | Corks ..... kilo.  | 0 70              | Tare.—Single or double cauxes packing, 3%.   |        |                   |
| 281.   | Woodcarvers' wares, fancy goods, such as cases (etuis), knick-knacks, objects in combination with ivory, silver, German silver, mother-of-pearl, amber, tortoise-shell or silk tissue, as well as all articles made with bone, glass, horn, metal, mosaic, porcelain, wood or the like—all the preceding goods, so far as each article does not weigh more than 2-5 kilos; finer turners' wares, such as batons, pipes, pipe-stems and cigar holders, pipe-bows, whips, penholders, photograph frames, door handles, needle and pen cases, rosaces for curtains, sticks for umbrellas and parasols, walking sticks, except so-called natural walking sticks ..... kilo.  | 0 70              | Tare.—According to investigation.  |        |                   |
| Other manufactures:  |  |                   |  |        |                   |
| Of or in combination with box, ebony, walnut, mahogany, rose-wood, wild cherry, olive, and so-called birch-eyre wood (sugar maple), and similar fine kinds of wood (with the exception of sheets of coarser kinds of wood in combination with flue, for parquetry floors, and veneers of the fine woods named, of 3 mm. in thickness or less); manufactures of any kind of wood whatever, or of wood pulp cut small, with real or imitation gilding or silvering; also turners' wares other than those mentioned in No. 281 if they are polished, lacquered, varnished, or similarly coated, and provided each article does not weigh more than 1-5 kilos ..... kilo.  |  |                   |  |        |                   |
| Tare.—According to investigation.  |  |                   |  |        |                   |
| 283.   | Other kinds: Of oak wood ..... kilo.   | 0 25              | Tare.—According to investigation.  |        |                   |
| 284.   | Bookmakers' lasts and frames and framework, lacquered or polished, so far as not included under the preceding number ..... kilo.   | 0 12 5            | Tare.—According to investigation.  |        |                   |
| 285.   | Other kinds ..... kilo.  | 0 10              | Tare.—According to investigation.  |        |                   |
| 286.   | Peat, peat straw, powdered peat and similar substances of a peaty kind, even if shaped into sheets or the like ..... Free.   |                   | Tare.—According to investigation.  |        |                   |
| 287.   | Wood, all kinds ..... Free.  |                   | Clocks and watches, also works and parts of works: Turret clocks, and works put together, or single parts of such clocks—datable as manufactures of the material of which they are made.   |        |                   |
| 288.   | Watches: With cases of gold or of gilt metal, as well as such cases without works ..... kilo.  | 4 00              | Tare.—According to investigation.  |        |                   |
| 289.   | Other watches and parts thereof ..... kilo.  | 2 00              | Tare.—According to investigation.  |        |                   |
| 290.   | Other clocks, and parts of clocks ..... kilo.  | 0 70              | Tare.—According to investigation.  |        |                   |
| Note.—Weights are dutiable according to their material. Tartar, raw or purified. See under "Druggists' goods." Vitriol. See under "Druggists' goods." Vehicles and carriage makers' wares: Railway and tramway vehicles, with or without axles and wheels:   |  |                   |  |        |                   |
| 291.   | Railway carriages for the conveyance of passengers and goods ..... ad val. 7½%   |                   | Tare.—According to investigation.  |        |                   |
| 292.   | Other (including locomotives, railway cycles ["draisines"], tenders, tramway vehicles, &c.) ..... ad val. 3%   |                   | Tare.—According to investigation.  |        |                   |
| Cycles, even if to be propelled by mechanical power, and all cycle frames with or without the wheels, pedals, handlebars, saddles, &c., belonging thereto, and all finished cycle wheels:  |  |                   |  |        |                   |
| 293.   | Gilt, silvered, plated, enamelled, lacquered, painted, bronzed, oxidized, or nickelled ..... kilo.   | 0 60              | Tare.—According to investigation.  |        |                   |
| 294.   | Other ..... kilo.  | 0 50              | Tare.—According to investigation.  |        |                   |
| 295.   | Motor vehicles and chassis of three or more wheels, whether complete or incomplete (not including motor-cycles with side-cars) ..... kilo.   | 0 25              | Tare.—According to investigation.  |        |                   |
| Bodies for motor vehicles ..... ad val. 5%   |  |                   |  |        |                   |
| Other bodies, including perambulators (baby carriages) ..... 0 10  |  |                   |  |        |                   |
| Tare.—According to investigation.  |  |                   |  |        |                   |
| 296.   | Cart grease ..... kilo.  | 0 01 5            | Tare.—According to investigation.  |        |                   |
| 297.   | Wax, animal and vegetable ..... kilo.  | Free.             | Tare.—According to investigation.  |        |                   |
| 298.   | Candles, wax tapers, and wax for boots and shoes ..... kilo.   | 0 12              | Tare.—According to investigation.  |        |                   |
| 299.   | Eggs, including yolks and whites of eggs, even if dried or otherwise treated ..... kilo.   | Free.             | Tare.—According to investigation.  |        |                   |
| 300.   | Ethers, all kinds, including chloroform and collodium ..... kilo.  | 1 00              | Tare.—According to investigation.  |        |                   |
| 301.   | Unspecified goods ..... ad val. 7½%  |                   | Tare.—According to investigation.  |        |                   |
| The Customs Administration is authorized to include under this number:—  |  |                   |  |        |                   |
| (a) Such imported goods as cannot from their nature be referred to any other number of the tariff;   |  |                   |  |        |                   |
| (b) Goods the classification of which appears to the Customs Administration to be doubtful;  |  |                   |  |        |                   |
| (c) Shipwrecked goods which belonged to vessels wrecked on the Danish coast or brought to shore from the place of wreck near the coast, or are cast ashore or saved from the open sea, or goods damaged by sea-water en route, if it is shown by the marine protest made that the injury to the goods was the result of damage to the vessel, as well as other goods, damaged in Denmark by fire, flood and other similar accidents or natural occurrences before being presented for examination by the Customs, before leaving the custody of the Customs, or before being examined by the Customs—all provided that the Customs officials are of opinion that the goods are damaged or injured to such an extent that they cannot be regarded as fit articles of trade, and that the importer desires this method of paying duty. |  |                   |  |        |                   |

## §2.

Besides the articles designated in the preceding tariff as duty free, the following are also to be exempt from import duty:—

- (a.) All goods, which are shown to be manufactured in the *Færoe Islands, Iceland, or in the Danish settlements in Greenland* from products of those islands, are imported directly therefrom.
- (b.) *Travellers' effects, i.e., articles of clothing and other travelling requisites accompanying passengers*, provided that the Customs Administration considers in view of their quantity and nature that they are imported for the passenger's own use. Such travellers' effects are exempt from duty. If the said effects do not accompany the passenger himself, the Customs Administration may further require from him a written declaration, on his word of honour, that the articles are his travelling effects and destined only for his own use.
- (c.) *Articles of clothing and other effects*, which belonged to natives of Denmark who have died outside the Customs limits, provided the articles are deemed to have been used.
- (d.) *Tools, instruments, appliances and the like*, which travelling workmen or artists use for the exercise of their handicraft or art, if such articles are deemed by the Customs to have been used.
- (e.) *Recreational goods (amateurs' effects), i.e., furniture, bedding, cooking utensils and other household effects, musical instruments, agricultural implements, tools, machines and other appliances*, which appertain to the method of livelihood of the importer, as well as other similar goods, if the owner really comes from abroad to settle in Denmark, if the articles in question bear traces of use, and if they are imported on account and for the use of the persons who have already made use of them. A written declaration as to these points on word of honour is to be delivered to the Customs.
- (f.) *Articles for packing*, which are imported with goods for their preservation, and cannot, in the opinion of the Customs Administration be regarded as independent articles of trade; also used packing materials, such as receptacles made of sheet metal, bottles, barrels, boxes, chests, trunks, and baskets, if imported without goods, provided such articles cannot in the opinion of the Customs be regarded as articles of trade.
- (g.) *Models and samples of goods otherwise dutiable*, if they are considered unfit for other purposes.
- (h.) *Natural history specimens for scientific collections.*
- (i.) *Works of art, antiquities, ethnographic objects and the like*, for public collections or for museums.
- (k.) *Arms, ammunition, etc., imported by the military services* for their use.
- (l.) *Ships' utensils and articles of equipment for vessels*, which are brought from abroad or from a free port or place by native or foreign vessels for use on board, and which are reported to the Customs in view of their description and quantity to form part of the vessel's equipment. Otherwise they are treated according to the general provisions of the Tariff.
- (m.) *Provisions*, which are brought from abroad or from a free port or place by native or foreign vessels, provided such provisions either remain on duty, provided the persons concerned observe the regulations laid down by the Customs to prevent fraud. Similarly, provisions and other requisites for vessels which are consumed or used on board the vessel which brought them from abroad or from a free port, whilst it remains in Denmark, are exempt from duty, provided the persons concerned observe the regulations laid down by the Customs to prevent fraud. Provisions which persons on board shipwrecked vessels retain for their own consumption are duty free.
- (n.) *Offices with corpses and urns with ashes of cremated bodies*

The Customs Administration shall be authorized to admit under such control as may be necessary the duty-free importation:—

- (a.) Of antiquities, ethnographic objects and the like for private scientific collections.
- (b.) Of statuary, which from their nature are evidently works of art.
- (c.) Of articles which are imported by the Customs for indigenous persons, and similarly other articles which are imported as donations for the use of benevolent establishments or institutions. Also of articles forming part of marriage outfits, provided they are intended for foreigners, or for Danes who have been living abroad for at least two years, and are removing to Denmark because they are marrying a person resident in the Customs territory. Articles of food and drink, unmanufactured yarn and textile goods, as well as other products for further manufacture and all kinds of raw materials, are excepted from this exemption from duty.
- (d.) Of insignificant articles from the land frontier for the importer's own use, provided the total amount of duty payable does not exceed 15 ore.
- (e.) Of articles which, as shown by certificate from the Court concerned, are imported for use in connection with judicial enquiries, provided the articles in question belong to Denmark, are re-exported after the enquiries are ended.
- (f.) Of native goods, or of foreign goods which have passed the Customs, which whilst being conveyed from one inland place to another have passed through foreign territory, or which after being exported are re-imported because they were not sold, or for any other cause.
- (g.) Of articles imported for markets, and exported again unsold.
- (h.) Of such articles as are not intended to remain in Denmark, but are to be exported after being exhibited or used, e.g., industrial or material products for public exhibitions, wax figures, panoramas and the like; theatrical and circus properties, as well as table requisites, tents, seats and the like, for use in dramatic plays and public entertainments; also of railway vehicles hired abroad and imported for temporary use by railways in Denmark.
- (i.) Of articles imported for repair, washing, bleaching, finishing, and the like, which are to be re-exported; also of articles which, after being exported for the above-named purposes are returned; but if such articles are on re-importation included under a tariff heading paying a higher rate of duty than on exportation, they are liable to the difference of duty, and in other cases to duty according to the tariff for the goods in question, which may in the course of repairs be attached to the goods.
- (k.) Of articles for packing, which after being filled in Denmark are to be exported as the receptacles for the contents packed therein; also of sacks of vegetable materials, whether such sacks are new

or used, if imported with a declaration on the importer's word of honour that they are to be used only for packing goods, as well as of materials imported under the same conditions to be used in sewing such sacks.

- (l.) Of the goods named in § 2 (g), if they have had to be transhipped on to unforeseen circumstances.
- (m.) Of goods which have been destroyed by accident before they left the custody of the Customs or before they were examined by the Customs; also if the accident occurred whilst the goods, after being delivered, were under Customs seal, or in a private warehouse, or if a transit or a transshipment took place.
- (n.) Of the printed matter referred to in No. 206 of the Tariff.
- (o.) Of the product of their own catch of oysters which Danish oyster-fishers bring in Danish vessels from the open sea.

## §4.

Sugar and spirituous liquid, shown to be manufactured in the islands of the Danish West Indies from the produce of those islands, and imported directly therefrom, are subject to a rate of import duty equivalent to the taxes imposed on such goods when manufactured in Denmark, but with deduction of the amount of the West Indian export duties, such deduction not to exceed, however, 5% of the value of the goods. All other goods, shown to be produced in the islands of the Danish West Indies, or to be manufactured therein from the produce of those islands, and imported directly therefrom, are allowed a rebate of 33 1/3% of the duties as fixed by the present Law.

## §5.

Goods imported from countries which do not treat Danish vessels or goods from the Kingdom of Denmark less favourably than vessels or goods of other countries, may so far as Treaty stipulations permit, be charged by Royal Decree with a surtax on the tariff rates of duty up to 40% thereof, for a period not exceeding 40 weeks, or, in case the goods are duty free, with duty not exceeding 10% *ad valorem* or 1 ore per kilo. A Royal Decree of this kind may be issued only once in the course of three years as regards the same country and the same goods.

#### RULES FOR THE APPLICATION OF THE TARIFF. a. General Regulations.

If liquid or other goods, for which different rates of duty are fixed in the Tariff, or which are partly duty free and partly dutiable, are mixed together, the whole mixture, so far as it does not fall as such under any one clause of the Tariff, is to pay duty as the most highly taxed article in the mixture. If it is desired that articles, which fall under different numbers of the Tariff and are imported packed together, should be assessed for duty as a single article, the duty is similarly to be calculated according to the most highly taxed of the articles packed together.

## §7.

An article which does not consist of one mixture, such as that referred to in § 6, but is otherwise composed of different constituents and does not fit in its composite condition fall under any of the clauses of the Tariff, is to pay duty as a whole as the component part which, in the opinion of the Customs, gives the article its character, even if such part cannot be said to be the chief part.

In cases in which the whole is not considered by the Customs to be properly applicable, the whole article is to pay duty as "Unspecified goods."

## §8.

When an article is dutiable *ad valorem*, the importer has to state the purchase price, with the addition of insurance, freight and other costs incurred; this value is as far as possible to be attested by the production of the invoice, bill of lading, and the like. If these are not produced, or the inspecting Customs officers question the correctness of the value as given in these documents or stated by the importer, the value is then either to be fixed by the Customs officers according to the current price, duty paid, in Denmark at the time, by deducting therefrom the duties and to be determined by an adjudication, to be initiated at the request of the Customs by the chief authority in the town where the duty is to be paid, and to be carried out in the presence of the Customs officials by experts appointed for the purpose by such authority. The duty in such cases is to be charged on the value determined by the adjudication, but the importer is not to be invited, and the cost of the adjudication is to be borne by the Customs, unless the importer can be shown to have produced fictitious documents or to have committed fraud of other kinds, or has not produced the above-mentioned documents as to the assessment of value.

If adjudication is not initiated by the Customs, the importer, if he is not satisfied with the value fixed by the Customs, is also entitled to require that the value be determined by adjudication, according to the above rules, and in case the value found by adjudication, which is to form the basis of the assessment of duty, is more than 10% below that fixed by the Customs officials, the expenses of the adjudication are to be borne by the State, and the duty is to be determined by the importer.

If anyone is found to have defrauded or to have sought to defraud the Customs by the production of incorrect invoices, bills of lading or the like, he shall, besides having as already stated to bear the costs of the adjudication of value and to pay duty according to the real value thus determined, be liable to pay a fine to the Customs, the amount of which the Customs has been defrauded of, or of which he attempted to defraud the Customs, as well as being subject to prosecution according to the general provisions of law.

The duty on shipwrecked goods is calculated, provided they are sold by auction and after being brought to land, on the amount realized at the auction, the fees and other costs of the auction being included, which the buyer has to bear in addition to his bid, but with a rebate of the amount corresponding to the duty, if they are sold as duty paid; otherwise the duty is leviable according to the value fixed by the Customs after the goods are brought to land.

## §9.

The weighing, measurement, gauging, and other like examination of the quantity or nature of goods is carried out by the Customs authorities, but the labour required has to be paid for by the importer.

## §10.

Fractions of ore are to be reviewed both in special calculations of duty according to the present Law, and in totals. Cheques issued by banks, and endorsed bank bills may be accepted in payment at all Customs houses.

Bills of exchange will not in future be accepted, as they have been in the past, in payment of duties.

## §11.

Regulations are fixed by the Crown as to the conditional exemption from duty which is accorded as a matter of custom to the accredited representatives of Foreign Powers in Denmark.



As regards the importation, manufacture, and use of playing cards, the Proclamation of June 9, 1847, remains in force, except as regards the amount of the import duty and of the stamp tax, which latter is fixed at 5 ore for each pack of cards.

#### b. Regulations as to Tare.

When, according to the Tariff, goods are dutiable according to weight, the net weight thereof is to form the basis for the calculation of duty.

#### § 14.

By net weight is to be understood as a rule the actual weight of the goods without any packing.

The following receptacles and wrappings or articles for the preservation of goods are, however, to be included in the net weight:—

- (a.) Glass flasks, bottles, glasses and other glass receptacles and jugs.
- (b.) Single envelopes of paper, bladders, gummed tissue, tinfoil and the like immediately surrounding the separate articles, with twice of said rate of duty in addition.
- (c.) Linen bags and the like round clothes and similar articles.
- (d.) Straw envelopes round articles of glass, but this is not to be understood as including the loose straw in which glass goods may be packed.
- (e.) Boxes containing cotton, linen or woollen yarn, as well as such envelopes and receptacles or wrappers which are usually sold with the goods in retail trade, and for which tare is not specially fixed in the Tariff. *e.g.*, boxes for chocolate, toys, matches, perfumery, steel nibs and the like; cartridge paper, containing shot, slugs, etc.; small wrappings for pomade, soap, cologne, etc.; bladders containing paint, tobacco, etc.; paint boxes, shells, glasses and cups containing paints; cases for instruments, gunmakers' vanes, fancy goods, etc.; boxes, glasses, jugs, etc., with comestibles and the like.
- (f.) Internal layers, *e.g.*, of wool, canvas and the like, in piece goods; rolls on which yarn, thread and the like are wound; sheets of paper between gold and silver leaf; wood, cardboard, and similar articles on which certain goods are fastened, and other similar objects.

The removal of the objects named in this paragraph as being included in the net weight, before the goods, with which they are imported are weighed, is not allowed; but the removal of cardboard or similar thick paper coverings round silk tissues, as well as boxes containing textiles, shall be permitted before weighing, except in the cases expressly mentioned above.

It may be determined by Royal Decree that certain additions shall be made to the assessed weight of articles which are usually imported in the receptacles, wrappings and packages specified in (a) to (f), if the latter are absent on importation.

#### § 15.

The net weight is arrived at either by actually investigating the weight of the goods, with due regard to (a) to (f), or by deducting from the gross weight the rates of tare set forth below (§ 16 to 18).

In cases in which the note "according to investigation" appears in the tare column in the Tariff, it is to be understood that the net weight is to be determined by actual investigation, with due regard to the provisions laid down in § 14; the Customs Administration may, however, permit, in the case of goods whose nature admits of such a proceeding, or which are offered for Customs examination in similar packages in bulk, such a degree of laxity in examination as may be convenient.

The results of investigations already made may, after they have been taken sufficiently often, be recognized by the Customs Administration as a provisional guide instead of investigating every single case.

#### § 16.

When goods are presented in packages other than those mentioned in the tare provisions of the Tariff, or when the Tariff contains no tare provisions for an article, and it is not expressly provided that an investigation of the goods shall take place (§ 15), the following general rule is to be allowed according to the nature of the packing, except so far as the latter has, as a result of § 14, to be included in the net weight, viz.:—

- |   |                          |
|---|--------------------------|
| (a.) For barrels and boxes .....  | 16% of the gross weight. |
| (b.) " metal receptacles .....  | 12% " " "                |
| (c.) " straw mats .....   | 5% " " "                 |
| (d.) " linen, gunny, cotton, rush, bust and the like .....                | 2% " " "                 |
| (e.) " wooden frames, paper or the like being provided for the ends ..... | 3% " " "                 |

If barrels, boxes, or baskets have a single or multiple covering of linen, mats or the like, the tare as fixed is to be increased 2%.

Except in the cases in which tare is expressly provided for double packing, tare is only allowed in cases of double or multiple packing, for a single packing, namely, in the case of the packing which gives the greatest tare. The importer may, however, remove the outer packing before weighing, and tare is then allowed for the internal packing.

#### § 17.

No tare is allowed for other articles used in packing, *e.g.*, cords of rope, rick, paper, waxcloth, straw, moss, sawdust, and the like, but the importer is free to remove such objects before weighing, unless they are included in accordance with § 14 be included in the net weight; if the Customs consider that the packing material is entirely homogeneous, a trial weighing of the material may be allowed if circumstances render it desirable.

#### § 18.

In the case of casks containing liquids dutiable at net weight,  $\frac{1}{2}$  times the tare is allowed if the cask is less than three-quarters full, and twice the tare if it is less than half full.

In other cases leakage or deficiency of contents is not taken into account in calculating tare. It is, however, open to the importer to fill up the casks before the duty is calculated.

#### § 19.

No reduction of weight is allowed on account of the moisture in goods being by accident greater than usual, or for dirt and the like, in which goods may be mixed, or for deterioration, breakage, or other damage.

In the case, however, of deterioration or breakage, the Importer is allowed to separate the damaged or broken goods before weighing, but goods thus separated must be thrown away or destroyed in the presence of the Customs officials, unless on account of their nature they can be admitted duty free as waste. The Customs Administration may allow goods which have become damp owing to damage at sea, or the like, to be dried under the requisite control, before their weight is determined for the assessment of duty.

#### § 20.

Deviations from the rates of tare fixed in the present Law are allowed only if an actual investigation of the net weight takes place. Such investigation may be demanded by the Customs authorities as well as by the importer. If the goods are unpacked on the demand of the Customs, the tare ascertained shall serve as basis for the duty only if it is at least 20% lower or is greater than the legal tare. If investigation is required by the importer, the tare ascertained is taken into account only in cases where it is at least 10% greater or is less than the legal tare.

In cases where the Customs have the use of the right accorded to them by § 15 to determine a rate of tare as provisional guise, the tare thus determined is to be considered as the legal tare.

Notwithstanding these provisions, the Customs may always require the goods to be unpacked, when they consider it necessary for the examination of the goods, and in such cases the tare ascertained is taken as the basis for the duty.

#### § 21.

When goods for which different rates of duty or tare are laid down, are packed together, the net weight is to be ascertained by actual investigation.

#### § 22.

The preceding provisions as to tare are applicable, not only when the goods are assessed for duty immediately on importation, but also when they are entered for, or withdrawn from, credit warehousing, or are exported with refund of duty; the following provisions are, however, to be observed when goods are exported from credit warehousing or with refund of duty:—

(a.) If tare in accordance with the Tariff is calculated in the declaration, it must be seen that the packing corresponds to the similar original packing in which the goods are originally imported with tare in accordance with the Tariff, if the Customs officials have any doubts on this head, the net weight is to be investigated.

(b.) As regards internal layers of wood and the like in piece goods and the wrappers, etc., which in virtue of § 14 are included in the net weight, the importer (declarant) has in making his declaration to state on his word of honour that the weight of such layers or wrappers in proportion to the weight of the goods corresponds to the method in which the goods were packed as originally imported; in cases of doubt investigation is to be made by the Customs.

(c.) If the goods are provided with double or multiple packings and no tare for such packings has been expressly provided (§§ 14 and 16), the outer packing is to be removed before weighing, unless the importer (declarant) declares himself satisfied that the legal tare on the heaviest portion of the packings be doubled.

(d.) The packing materials for which no tare is allowed in view of § 17, are also to be removed before weighing, unless the importer (declarant) is satisfied with the weight as determined by the Customs in accordance with their appraisement.

#### c. Regulations as to Credit Warehousing.

#### § 23.

Only those articles for which an amount for credit warehousing is stated in § 1 may be received into a credit warehouse.

The Customs may, however, be authorized to allow credit warehousing of other goods, both in general and in particular cases, when experience may show that necessity therefor exists, and to supplement when necessary the ordinary measures of control which the protection of the Treasury may require.

#### § 24.

On the entry of goods to credit warehousing the person interested is allowed credit for the duty in force at the time when settlement is made with him for the consignment entrusted to him. The Customs may, however, be authorized to alter the time of the quarterly settlement, or to settle it at such time that the rate of duty admitted to credit warehousing is altered or abolished, and the stock of such articles which is found to exist on inspection by the Customs immediately after the alteration comes into force is treated in accordance with the new stipulations as to duty, whilst on the other hand the portion of the warehoused goods which is not taken on inspection to be in stock, is treated in accordance with the former stipulations as to duty.

The entry referred to in § 5 is leviable immediately the goods are warehoused.

#### § 25.

In the case mentioned in the preceding paragraph, the duty on the warehoused goods which are not to be in stock on inspection before the end of once, and the last outcome of § 220c of the Customs Ordinance of Feb. 1, 1897, regarding the settlement for goods disposed of since the end of the quarter, is repealed, so that in future in the usual quarterly settlements the duty on warehoused goods which are not found in stock at the time of inspection is to be paid. If the goods have been exported when the inspection takes place, and if the goods have not been exported, but have been disposed of in the period between the sending in of the quarterly statement and the inspection, it is to be paid at the same time as the amounts due for the quarter ended, unless the owner of the warehoused goods can prove by means of a record of sales, specially authorized to the purpose by the chief of the local Customs, that he disposed of the goods during the period in question. In such cases settlement for the goods shall be made only after the conclusion of the current quarter. If the record of sales is incorrectly kept, the penalty imposed by § 227 of the Customs Ordinance of Feb. 1, 1897, applies. The Customs may, however, be authorized to alter this (cf. Decree of March 31, 1893) becomes liable, and the goods are to be sold at the Customs credit on the day when the Customs examination of the warehouse of a quarter and the time when the Customs examination of the warehouse takes place.

#### § 26.

The entry of goods into warehouse or their withdrawal therefrom, either by importation or exportation to a foreign country, or a free port, or by entry from a transit warehouse, is not permitted in quantities less than those stated in § 1. In cases of transfer from one credit warehouse to another, the quantities fixed for entries are to be followed in the case both of entries and withdrawals.

The quantity fixed for withdrawals of spirits in casks applies only to entries and clearances between credit warehouses in Denmark, as no reduction (withdrawal) is allowed in a credit warehousing account for spirits exported abroad, or to a free port or place (§§ 33).

Goods exported from a warehouse to the Faro Islands, Iceland, Greenland, or the Danish West India Islands, may be withdrawn in quantities only half those fixed in the Tariff for withdrawals.



The Customs Administration is also authorized to permit in particular places, where the state of trade requires, the withdrawal of certain kinds of goods in quantities less than those fixed by law.

Only good and warrantable articles of the kind declared may be entered into or withdrawn from credit warehousing or passed as stock on the Customs examination of the warehouse and if the Customs authorities doubt whether the goods produced are proper goods for credit warehousing, the goods are recognized as entitled to withdrawal or inclusion in stock only if the owner of the warehouse goods produces on demand the evidence at his disposal showing that the goods are entitled to be included in stock or withdrawn.

## § 27.

The Customs Administration is authorized to permit materials and accessories for goods, which are exported after manufacture in the Customs territory, to be written off from the credit warehousing account, allowance being made if necessary for wastage. The Customs Administration shall detail regulations, and bring them as far as requisite to the knowledge of the public.

The Customs Administration shall be authorized to allow materials and articles used for the repair or alteration of ships, boats, and vessels, and their equipment and engines, whether they are native or foreign, and yards and materials which are used by the fishing population for preparing nets for the use of native fishers, to be written off in the credit warehousing account, allowance being made if necessary for wastage.

Sail cloth which is sewn into sails for ships' use, even if for native vessels and boats engaged in internal navigation, may be written off from the credit warehousing account.

## § 28.

Sugar refiners shall be entitled to credit for the duty on refined sugar as long as they can produce the same to the Customs in an unrefined or refined condition, but not for a greater period than 14 years, unless security regarded by the Customs as sufficient is given for the proper payment of the duty, and unless the goods are otherwise subject to the control considered necessary by the Customs.

## REFUND OF DUTY PAID.

## § 29.

Import duty, rightly paid, is as a rule not refunded, although the goods may be exported later.

The Customs authorities may, however, permit the refund of import duty paid on articles which are exported, when it is found after investigating each case which arises that there are circumstances in favour of such a course.

The Customs Administration shall similarly be authorized to grant a refund of duty which may for any reason have been paid in the cases of goods falling under §§ 2, 3, and 11.

## § 30.

On candy and sugar in whole or cut loaves, tablets, cakes, or the like, without regard to colour, and also on powdered sugar with a polarisation over 98%, a refund of duty is allowed on exportation, the amount of which refund is arrived at from the ratio between the weight of raw and refined sugar; this ratio is to be determined by the Customs in view of the methods of manufacture in use in Denmark at the time, and is to be made public. Refund is not allowed when exportation takes place in parcels of small size, the refund is less than two kroner on each occasion, nor unless application is made within four weeks after the date of exportation.

Refund of duty on syrup exported is allowed on the same conditions. On the exportation of fruit and other vegetable produce preserved in sugar, and of fruit wine, rebate shall be allowed on the same conditions and provided the goods have been prepared in Denmark; such rebate shall be equivalent to the duty, or the tax, imposed on the sugar used in the manufacture. The Customs Administration is authorized to make the necessary provision for this purpose, including the alteration of the rates of rebate in virtue of § 2 of Law No. 61 of April 1, 1891, as to the tax on native beet sugar.

Six months' notice shall be given of any alteration in the amount of the drawback, which may in the course of time be considered necessary as a result of changes in the conditions of manufacture.

The Customs Administration shall also be authorized to permit, after making investigations in each case and under the necessary control, the refund, when native products are exported, of the import duty paid on the materials or accessories, with allowance for wastage if necessary. The necessary particulars as to concessions of this kind are from time to time to be brought to the knowledge of the public.

Similarly, the Customs Administration shall be authorized to permit refund, with allowance for wastage if necessary, of the duty paid, or the writing off in the transit warehouse account of materials and articles which are used in the repair or alteration of ships, boats, and vessels and their equipment and engines, whether they be native or foreign, as well as of yards of vegetable materials which are used by the fishing population in preparing nets for the use of native fishers.

In the case of the construction of new ships, boats, and vessels, a refund in respect of the dutiable materials used is allowed up to 2% of the selling price of the vessel, in accordance with detailed regulations of the Customs Administration.

The amounts of import duty which manufacturers pay on cotton-seed oil, coconut fat, and so-called compound lard (vegetable oil mixed with other fat, stearine and the like), used in the manufacture of margarine, shall be refunded in accordance with detailed regulations of the Customs Administration.

## § 32.

On the exportation of dutiable timber imported under No. 282 the import duty which is proved to have been paid is refunded, when its amount is not less than two kroner for each consignment and when the refund is requested within four weeks from the date of exportation.

## § 33.

The drawback allowed on the exportation of native brandy, with or without the addition of sugar or the like, as the case may be, is also to be allowed on foreign duty-paid spirit, which is exported abroad or to a duty-free place.

The same drawback is allowed on all spirit, both imported and native, which is intended for technical use, lighting, cooking and the like, if it is denatured under the requisite Customs control in accordance with the detailed regulations of the Customs.

The cost of denaturing is to be borne by the person at whose request it is carried out, and he is obliged to afford any assistance that may be required.

Denaturation under Customs control is not allowed for a quantity less than 200 litres at 50 % for any one time.

## WAREHOUSE RENT.

## § 34.

For storing goods in the State warehouses (packing houses) or in the Customs houses, the following monthly rent is charged:—

A.—Copenhagen Customs house:

1. For articles which pay import duty according to weight:

When the duty does not exceed 10 öre per kilo. .... 10 öre per 100 kilos, gross.  
When the duty amounts to more than 10 öre, but does not exceed 30 öre per kilo. .... 20 öre per 100 kilos, gross.

Other (including also articles dutiable according to their number) ..... 40 öre per 100 kilos, gross.

2. For articles which pay duty according to cubic measurement ..... 15 öre per cubic metre.

3. For articles dutiable either both according to weight and value or on value only ..... 1% ad val.

4. For articles which pay duty according to capacity ..... 20 öre per 100 kilos, gross.

5. Duty-free goods ..... 20 öre per 100 kilos, gross.

B.—At other Customs houses in the country:

1. For articles dutiable according to weight, capacity or number ..... 10 öre per 100 kilos, gross.

2. For articles dutiable according to cubic measurement ..... 15 öre per cubic metre.

3. For articles dutiable either according to both weight and value or on value only ..... 1% ad val.

4. Duty-free goods ..... 20 öre per 100 kilos, gross.

Note 1.—If different kinds of goods, on which warehouse rent is, in virtue of the preceding rules, charged in different ways, the rates payable on the goods together in the preceding paragraph are chargeable with the rent fixed for the goods contained therein which pay the highest rate of rent according to weight.

Note 2.—For parcels, the contents of which are unknown or not known with sufficient accuracy to determine the warehouse rent payable, the rate charged shall be 40 öre per 100 kilos, gross in Copenhagen and 20 öre elsewhere.

If it is found that so considerable a change has taken place in ordinary storage rent as to necessitate an alteration of the above rates, they can be increased or diminished to an amount not exceeding 25% by Royal Decree. The increase of 25% provided for in the preceding paragraph has been sanctioned by the Royal Decree of Jan. 15, 1917.

## § 35.

In calculating warehouse rent, both the day of deposit and the day of withdrawal are included in the time. In case of articles imported by sea, the time shall be reckoned from the day when the goods are landed to the day of deposit, or, in special circumstances and with the consent of the Customs, the day on which the particular articles were unloaded.

In case articles are stored for only 8 days or less no warehouse rent is charged. If they remain longer warehouse rent is to be paid, including the first 8 days. In calculating warehouse rent a period of 15 days or less is reckoned as half a month, and a period of over 15 days as a whole month. The months are calculated from calendar date to calendar date (e.g., the first month from February 6th to March 5th, two months from February 6th to April 5th, and so on).

## § 36.

If an article is stored for six months or more, the warehouse rent is increased 50% for the whole time it has been stored in the Customs house.

## § 37.

Rent is to be paid when the articles are removed from the warehouse or taken away from the Customs house, if this takes place before the expiry of the calendar year following that in which they were deposited. If the goods remain longer it shall be paid after the expiry of the period named, and if they remain for several years it shall be paid at the end of each calendar year for the period due.

If the rent thus due is not paid, a notification is to be made in the newspaper of the town or district which is most suitable, as to the goods in question with their kind, quality and kind, with a statement as to the place from which, and the vessel or other means by which, they were imported. The cost of this notice is to be borne by the goods in proportion to the space which each occupied in the whole notification.

If no application is received within three months after this notification, the Customs authorities may draw up an inventory of the goods and sell them, after previous notice, by public auction, either for export or to remain in the country, according to circumstances. The cost of notification and of the sale, as well as warehouse rent and the Customs duties which may be liable, are to be deducted from the amount realized.

The surplus is to be placed to the credit of the Treasury. If, however, the owner of the goods makes application before the expiry of three years, after the sale, and makes good his right of ownership of the articles sold he is entitled to have the surplus paid over to him.

## OTHER REGULATIONS.

## § 38.

There shall annually be laid before the Rigsdag and the Customs Council provided for in the next paragraph a statement of the more important decisions as to the tariff classification of goods given in the preceding year, including especially particulars as to articles considered to be "unspecified goods" in accordance with No. 301, a and b.

## § 39.

A Customs Council is to be established consisting of 12 members elected by the Rigsdag (6 elected by each House on proportionate voting) and 12 members selected by the Minister of Finance (including at least 2 representatives of the shipping, 2 of the manufacturing and 2 of the members of agriculture), under the presidency of the Director-General of Taxation. All members are appointed for 6 years, but they may be re-appointed. The first appointments shall be made in the January quarter of 1910.

The functions of the committee shall be to investigate all questions affecting the Customs legislation, Administration, etc., which may be submitted to it by the Administration or brought forward by the members own initiative, and to propose any modifications considered desirable.

The Customs Council shall meet at least once a year, the first time in the April quarter of 1910. A report of its meetings shall be prepared and published as far as determined by the Council itself.

The Council shall itself decide on its method of procedure and employ such assistance as may be necessary.

The members shall receive an allowance of 10 kroner for each day's meeting and for each day occupied in travelling.

§ 40.

On the importation of goods from foreign countries and the exportation of goods thereto, the persons receiving and despatching the goods, whether they are free or dutiable, must communicate to the Customs information as to the kind and quantity of the imported or exported goods, and the country where they were purchased or to which they were sold, and in the case of exported goods a statement as to how far the goods are of Danish or foreign origin. The Customs Administration are to cause the detailed regulations concerning the execution of this provision to be drawn up and published, including stipulations as to the style and contents of the forms of declaration.

The Customs Administration is authorized to demand from industrial concerns which are subject to inspection in virtue of Law No. 71 of April 11th, 1901, such information as to the quantity and value of their production each year and as to the raw materials and auxiliary products used as may serve as a guide in determining the effect of import duties on the price of the goods produced.

Persons failing to supply information or giving incorrect information as to the matters in regard to which they are required by this Article to

furnish statements, are liable to fines of from 5 to 500 kronor, payable to the Treasury. Such fines shall be inflicted by Administrative Order of the Customs Administration, but the person concerned may appeal against them to the Law Court within three weeks.

## DATE OF ENFORCEMENT OF LAW, REVISION AND APPLICATION.

§ 41.

This Law shall come into force on January 1st, 1909, and shall also be applied to all goods which are in stock in credit or transit warehouses when it enters into operation. As regards "hverages" and "tobacco and tobacco substitutes," however, the Law may be made applicable before the date fixed by Royal Decree.

From the date the Law comes into operation all provisions of law in conflict therewith are annulled.

The Government shall lay before the Rigsdag in October, 1916, a bill revising the present Law.

§ 42.

This Law does not apply to the Farø Islands.

## ICELAND

## MONEY, WEIGHTS, AND MEASURES.

Money: The monetary unit in Iceland is the *Krone* = 100 *ore*.

Weight: Kilogramme = 2½ lbs. avoirdupois. Measure: Liter = 176 pints.

Revenue Law for Iceland No. 37 of Nov. 8, 1901, as amended by the Law of July 11, 1911.

|  | Kr. ore. |
|--|----------|
| 1. Beer of all kinds, lemonade, and other similar non-alcoholic beverages intended to be consumed unmixed  | 0 10     |
| 2. Brandy, rum, corn spirit, whiskey, arrack and all other similar beverages, of a strength of: $\frac{45}{100}$ or less   | 1 00     |
| Over $\frac{45}{100}$ and up to $\frac{50}{100}$   | 1 30     |
| Over $\frac{50}{100}$ and up to $\frac{55}{100}$   | 2 00     |
| 3. Spirits of a strength of $\frac{100}{100}$ , imported as fuel or for industrial purposes, subject to being previously rendered unfit for human consumption under the supervision of the authorities | Free.    |
| 4. Table wine, red or white of all kinds, non-sparkling; communion-wine, and also non-alcoholic fruit wines, fruit juice and other non-alcoholic liquors not elsewhere specified                       | 0 50     |
| 5. All other spirituous beverages, including bitter compounds to be consumed pure; acid sugar  | 1 00     |
| 6. Mineral waters, and also of similar kind  | 0 02     |
| 7. Bitters (bitter essence, elixir, &c., of similar kind)  | 1 00     |

And in proportion for larger quantities.

In case beverages specified in Nos 2, 3 and 4 above, are imported in receptacles containing less than 1 liter, the duty leviable shall be the same for each  $\frac{1}{2}$  liter as for each liter in larger receptacles.

|  |      |
|--|------|
| 7. Tobacco of all kinds, whether smoking or chewing, or snuff and mannaufactured | 2 00 |
| 8. Cigars or cigarettes  | 5 20 |

Cigarettes are included including the paper and the boxes or tins in which they are sold.

Tobacco in the leaf, imported under the supervision of the authorities and used for the purpose of sheep-wash is exempt from import duty.

|   |      |
|---|------|
| 9. Coffee, unroasted, and its substitutes   | 0 30 |
| 10. " " roasted   | 0 40 |
| 11. Sugar and syrup   | 0 15 |
| 12. Tea   | 1 00 |
| 13. Chocolate   | 0 30 |
| 14. Cocoa powder  | 0 30 |
| 15. All kinds of barley sugar and all other products, prepared with sweetening substances, which are used in the same manner as barley sugar and sweetmeats, including candied fruits | 0 80 |

For the goods mentioned under 1-6 fractions of a unit of duty being  $\frac{1}{2}$  or more shall be considered one unit, whereas smaller fractions shall be dropped.

On the goods mentioned under 7-13 duty shall be charged on  $\frac{1}{2}$  custom unit, so that  $\frac{1}{2}$  and over shall be calculated as one custom unit,  $\frac{1}{2}$  to  $\frac{1}{2}$  as  $\frac{1}{2}$ , but a smaller fraction shall be dropped.

By a law which came into operation January 1, 1914, the duties on the nondenumerated goods imported otherwise than by parcel post are fixed as follows:

|   |          |
|---|----------|
| Soda, chalk, fireproof clay, carbide, gasoline, slate, and butter-salt  | Kr. ore. |
| 50 kilos.   | 0 10     |
| All kinds of material for fodder, sail cloth, ready-made sails, sail yarn, twine used for fishing nets, sack cloth, loose packing material, balls of wool, packing mats, tarpaulin (whether tarred, coloured or not), lubricating oil, builders' material, board, all kinds of rope, all kinds of fishing lines and fishing |          |

## WEIGHTS AND MEASURES.

Danish weights and measures must be used when trading in the Farø Islands.

Sec. 1.—The unit of weight for general trade is 1 lb. The Danish 16, is 500 French grammes.

Sec. 2.—100 lbs. is 1 cwt.

Sec. 3.—The lb. is sub-divided into 100 quintas (quint = 5 grammes), and the quint into 10 *ore*, and into decimals of *ore*.

## LAW ON VARIOUS TAXES.

Digest of Law No. 44 of March 30, 1892.

## IMPORT DUTIES. SECTION 1.

|  |          |
|--|----------|
| (1) Wines  | Kr. ore. |
| on casks or other articles of more than one pot, . . . per pot         | 0 15     |
| in bottles or other articles of less than one pot, . . . per pot       | 0 15     |
| (2) Spirits, spirit of (wine, &c.) and -spirituous drinks of all kinds |          |
| For every pot of 8° strength or less                                   | 0 15     |
| Over 8° and up to 12°  | 0 25     |
| Over 12°   | 0 35     |
| (3) Beer, all kinds  | 0 5      |

Kr. ore.

|   |           |      |
|---|-----------|------|
| nets, cork, balls for fishing nets together with floats, tackle-blocks, nails, scythe blades, sharpening stones, grindstones, steel crowbars, sledge-hammer, anvils, mowing machines, ploughs, harrows, shovels, spades, pitchforks, motors for boats, anchors and anchor chains, crosscut, iron joists for building construction, axes, kitchen ranges, iron pipes, steel rails, shingles for rails, bolts for fish, dog spikes, gypsum, slavings and sawdust, glass, kerosene and oil-cloth | 30 kilos. | 0 25 |
|---|-----------|------|

|  |            |      |
|--|------------|------|
| All kinds of textile goods, articles of clothing, and all kinds of footwear, thread, and all kinds of yarn, except sail yarn and thread for fishing nets | 10 kilos.  | 0 60 |
| Boats  | cubic foot | 0 03 |

All other dutiable goods (*i.e.*, other than those specially mentioned in the Tariff and those upon which a special duty is imposed) 10 kilos. | 0 20 |

Law of October 22, 1912, as amended by the present Law in cases where they are packed together with other goods, or so packed that the nature of the goods cannot be determined unless the goods are unpacked.

Goods exempted from import duty: Paper, artificial manures, earthenware pipes, moulding-sand, as also ships and boats which put into Iceland, are, in accordance with the present Law, to be exempt from Customs duty.

Fractions of one unit of duty being  $\frac{1}{2}$  or more shall be considered one unit, whereas smaller fractions shall be dropped.

A fee of 30 *ore* is payable on each postal parcel imported into Iceland.

## EXPORT DUTIES.

SECT. 1.—There shall be paid an export duty on fish and fish-oil prepared in the country or shipped in an unprepared state, on exportation of these products upon vessels clearing from an Iceland port or upon vessels engaged in the herring fishery in the fjords or along the coasts, or anchored in territorial waters for purpose of carrying on fishing.

When a fishing boat approaches the coast or comes to fish into the fjords, the master shall immediately report himself to the Sheriff (*Politimesteren*) of the region and deliver him his ship's papers. These documents shall only be returned to him when the vessel goes to sea, either to proceed to other fisheries or clear from the coasts, and finally depart to another country after completing the fishing season.

[NOTE.—Fishes on fish are abolished.]

|                                     |                         |      |
|-------------------------------------|-------------------------|------|
| Codfish, salted and flat fish       | 100 kilos               | 0 10 |
| Fish, half-dried, salted or fresh   | hundred                 | 0 20 |
| Maws                                | 100 kilos               | 0 30 |
| Roe (spawn)                         | 100 kilos               | 0 16 |
| Herrings in bulk or in ship's hold  | ton (108 to 120 litres) | 0 25 |
| Halibut                             | 100 kilos               | 0 5  |
| Flounders                           | "                       | 0 3  |
| Fish oil, not otherwise mentioned   | barrel                  | 0 30 |
| Herring oil                         | ton (= 165 kilos)       | 0 30 |
| Whale                               | "                       | 0 60 |
| Salmon, salted, smoked or preserved | 100 kilos               | 0 30 |
| Preserved fish, other than salmon   | "                       | 0 10 |
| Flesh of whale in powder            | "                       | 0 25 |
| Gnaw, whale                         | "                       | 0 10 |
| Whalebone                           | "                       | 0 20 |
| " in powder                         | "                       | 0 10 |
| Cattle food, in powder              | "                       | 0 30 |
| Oil cake for cattle food            | "                       | 0 25 |
| Manure                              | "                       | 0 15 |

No quantities less than one-half of those forming above bases shall be taken into account in calculating the duties. Any quantity exceeding one-half shall pay as a full unit.

## FAROE ISLANDS

These articles only to be unloaded at Thorshavn or a port where a Sæysmand resides. The master of the vessel is responsible for them and for any tax due to the Customs.

Duties are levied on vessels' manifest or Customs declaration. The master of the vessel must certify in writing that he has not on board for delivery in the Farø Islands any dutiable goods except those on his papers. Fine 200 Kr. The Landfoged may at any time require a declaration from residents of the dutiable goods they have received.

The receiver, officer may order an inquiry or inspection if he doubts the reports made to him.

If the strength is not known of spirits on which the duties are graded, the highest rate must be paid or a test made.

If for any reason the quantities on the manifest are not delivered, the persons to whom they were destined need not pay duties on the missing quantities.

Fines are doubled in case of fraud.

The dutiable articles may be charged for duties and fines, and may not meanwhile be disposed of.

The duties levied on dutiable articles landed on the Farø Islands owing to stranding, or damage or other causes, may be refunded when the goods are exported.



Fines may be determined by the Amtmand unless the parties wish to go to law; in the latter case they are ordinary police cases. The Ministry of Justice may, should there be reason, remit the fines.

Articles mentioned in Sec. 1 may not be manufactured on the Faroe Islands except beer, which is not produced by sedimentary fermentation.

Fines 100 to 1,000 kr., and confiscation of implements.

## ESTHONIA

1. Owing to the abnormal economic conditions brought about by the war, the foreign trade of the country has to be conducted under Government control, and the following regulations have been adopted in this connection.

### COUNCIL FOR FOREIGN TRADE.

2. The actual control of trade in accordance with Government regulations of 25th June, 1919, is placed in the hands of a Council for Foreign Trade, consisting of the Ministers of Trade and Industry, Finance, Food, Agriculture, War and Foreign Affairs, or their representatives, who will be assisted by representatives of co-operative and commercial organizations and financial concerns, invited solely in an advisory capacity to deal with questions in principle.

3. All export and transit without the permission of the Council for Foreign Trade is prohibited within the borders of the Estonian Republic.

4. Export and transit licences are to be issued by the Department of Foreign Trade of the Ministry of Trade and Industry in accordance with the decisions of the Council for Foreign Trade.

5. All Government purchases and sales abroad are to be centralized with the Council for Foreign Trade.

6. Pending the quotation on foreign money markets of a rate of exchange for Estonian Marks, the rate in every instance will have to be confirmed by the Central Valuta Committee of the Estonian Bank.

### EXPORT.

7. Export licences may be granted to commercial and industrial concerns belonging to the first class. Special regulations apply to the export of flax.

8. All foreign values obtained through export have to be collected through the Estonian Bank, where they will be held under Government control at the disposal of the exporter.

9. The control over the use of the foreign values is centralized in the Central Valuta Committee of the Estonian Bank.

10. If within a month the foreign valuta has not been utilized in accordance with the preceding regulations, the exporter is obliged to sell same to the Estonian Bank at the rate of the day.

11. The exporter is obliged to obtain for every separate transaction an export licence, applying therefor to the Council for Foreign Trade. The application must also give the following particulars: (a) The kind and quantity of goods; (b) the price in foreign currency and the conditions of sale; (c) the country to which the goods have been sold; (d) the name of the buyer or the selling agent.

### IMPORT.

12. The following goods can be imported free of import licence: Iron, steel, nails, agricultural machinery and implements, machinery and plant, grain, sugar, salt, kerosene, benzene, naphtha, masut, lubricating oils, machine and cylinder oils, coals, boots, boot leather, fertilizers, grass and vegetable seeds, cloth (woollen, cotton and linen).

13. The import of all luxuries and articles not required in daily life, such as, for instance, wines, spirits, &c., is prohibited. A full statement of such articles is printed below.

14. The import of all other articles can only take place with special permission of the Council for Foreign Trade. Application for the issue of such a special licence should be made to the Department of Foreign Trade, when all the information required by article 15 should be supplied to the Customs Authorities.

15. On arrival of the goods, the importer furnishes the following particulars in duplicate, one copy of which will be retained, and the other sent to the Ministry of Trade and Industry:

- The kind of goods (in case of food, cloth, &c., samples should also be supplied);
- Quantity;
- The name of the seller;
- The price c.i.f. port of import in foreign currency;
- Safe price.

NOTE.—Foreign currency should be converted into Estonian Marks at the rate of the day as quoted by the Estonian Bank.

16. Anyone guilty of giving false information will be liable to be punished according to criminal law.

17. Goods imported must be sold according to the regulations made under the prohibiting law.

18. The Ministry of Trade and Industry, assisted by the Ministries of the Interior and of Finance, has to see that these regulations are complied with.

19. Further detailed information will be given by the Ministry of Trade and Industry.

### TRANSIT.

20. The Government of the Estonian Republic permits the transit of goods only to those countries which are not under Allied blockade. Application for the issue of a transit licence should contain the following information:

- The kind of goods;
- Quantity;
- The value of the goods in foreign currency;
- The consignee and consignee and their full addresses.

21. The goods for transit should be accompanied by a certified copy of the invoice and forwarding documents.

22. The transit of goods through Estonian territory will be controlled by the Customs Authorities in accordance with the late Russian Customs regulations.

23. The goods for transit can be stored at consignee's risk and expense in Estonian harbours and railway yards, where provision has been made for such storage. They can there be repacked and re-addressed.

24. Goods in transit passing through Estonian territory are exempt from customs and transit duty.

NOTE.—(1) The tax on goods exported from Russia has to be paid in the currency of the country of import, or in Russian gold or silver money at the par rate.

(2) Goods imported into Russia by the American Relief Committee are exempt from the war tax.

25. Transit goods are not liable to requisition and sequestration.

Fines go to the State, unless there is an informer, in which case he gets half.

The revenue officer retains 1 per cent. of duties.

On abolition of previous tonnage dues, &c., 2—  
There is a fee of 5 ore per ton on vessels and the license is fixed at 25 kr. for trading from a vessel.

### "LUXURY" GOODS PROHIBITED TO BE IMPORTED.

(See paragraph 13 above.)

- Artichokes, asparagus, cauliflowers, brussels sprouts, green peas, green beans, salads, spinach (either fresh or dried), fresh melons and water-melons.
- Fresh or preserved fruit and berries, viz., fresh bitter oranges, lemon peel, dried or preserved orange peel; fresh grapes; all kinds of dried fruit and berries, such as prunes, grapes, raisins, currants, figs &c.
- Dried raw oranges; chestnuts and all kinds of nuts.
- Pasties; every kind of ingredient for sauces; pickles in airtight vessels or other receptacles.
- Capers, olives, fruit and berries in vinegar or oil, or pickled in any other way.
- Meat and meat preparations and extracts.
- Mushrooms, fresh, dried or pickled.
- Confectionery of every description such as jams, sweets, pastilles, fruit conserved in spirit, rum or brandy.
- Chocolate with or without sugar.
- "Rahat-locomi," "Halva," "Tshurshelaks" &c.; fruit, jams and syrups in airtight vessels or other receptacles; all kinds of pastries with or without sugar.
- Arrack, rum, French cognac, brandy, cherry and plum wines, gin, whisky, spirit and methylated spirit.
- Ordinary wines, wines made from fruit and berries, natural and artificial, mineral waters.
- Cheese.
- Trout &c. in oil or vinegar, caviare, oysters, lobsters, snails &c. either fresh, dried, in salt or pickled.
- Human hair.
- Down and feathers.
- Valuable skins: Cobra, black and brown fox, pole-cat, sable, blue fox, ermine, astrakhan &c.
- Squirrel and musk-rat tails.
- Ladies' boots made partly from silk, and parts of such boots.
- Woodwork carved, turned, ornamented with paintings, polished, gilt, bronzed.
- Articles of every description made of papier-mâché or any other non-metallic composition, or wood, if ornamented by paintings &c. as well as such articles covered with alabaster or bas-relief which give them an appearance of wood-carving.
- Mirrors and pictures in frames exceeding 50 vershoks in height, if the frames cannot be used by themselves.
- Articles of carpentry, turned or carved, ornamented with brass, any kind of steel, mother-of-pearl, ivory, tortoise-shell &c.
- Woollen articles covered with cloth or leather.
- Plants and parts of plants, fresh or dried flowers and leaves, dyed flowers, leaves and any parts of plants in bundles or in the form of wreaths.
- Natural and artificial precious and semi-precious stones, if made to replace precious stones, cut or otherwise: pearls, artificial or real, string or single; garnets; natural or artificial corals, single or string, in bunches or carved.
- Stones of every description other than precious and semi-precious stones, as well as plaster of Paris and alabaster, if sculptured, carved, or turned.
- Pottery, hand painted or otherwise ornamented.
- China, hand painted or gilt.
- Bric-a-brac, made of porcelain, china &c. white or coloured, hand painted, ornamented with gold or brass work.
- Porcelain, hand painted, or with coloured or gilt designs.
- Iron or steel tools, if gilt or silvered, or ornamented with gold, silver, tortoise-shell, ivory, mother-of-pearl, or precious stones.
- Spectacles, lorgnettes, binoculars, with rims of gold, silver, platinum, mother-of-pearl, tortoise-shell, ivory or of any other valuable material, or if adorned with precious stones.
- Cotton velvet and cotton plush.
- Silk materials, viz., knitted scarves, foulards and stuffs, ribbons, gauze and plush, even if only partly of silk.
- Silks mixed with other materials, in the form of scarves, stuffs, foulards and blankets, ribbons.
- Woollen carpets.
- Knitted, crocheted and similar articles partly of silk.
- Lace and similar articles.
- Embroidered articles made of wool, silk, or materials partly of silk.
- Ladies' hats trimmed with ribbons, feathers, flowers, lace &c.
- Ornamental frimmers and bird skins, artificial flowers &c.
- Glass pearls and articles made of glass pearls.
- White and coloured articles of glass; frosted glass &c.
- Articles of glass etched with acids, ornamented with enamel, gold, silver, brass work &c.
- Sheet glass over 5 m. in thickness, painted; glass for photographic purposes; glass ornamented in any way and mounted in tin, brass or similar frames.
- Mirror and mirror glasses, polished or cut, blown glass sheets and glass sheets generally exceeding 5 m. in thickness, hand painted or otherwise ornamented as well as framed in tin, brass or similar frames.
- Cosmetic articles, such as white toilet powder, rouge, hair dyes (containing spirit or otherwise), scents of every description, aromatic oils, scented waters &c.
- Fine wire, gilt or silvered &c., used in articles of luxury.
- Articles made of brass and similar alloys and metals adorned with reliefs or engravings (other than those impressed), finished or half finished, whole or in parts, as well as ornaments, memorials, medallions &c.



## FINLAND

(A new tariff is in course of preparation)

## ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

|                                       | No.                |                                | No.         |                              | No.          |                                  | No.                    |
|---------------------------------------|--------------------|--------------------------------|-------------|------------------------------|--------------|----------------------------------|------------------------|
| Accumulators .. ..                    | 231                | Coffee, and substitutes for .. | 90          | Iron, and manufactures of .. | 153, 213-231 | Prints .. ..                     | 241                    |
| Acetate of lime .. ..                 | 63                 | Coins .. ..                    | 193         | Jeinglass .. ..              | 131          | Pumice stone .. ..               | 58                     |
| Acids .. ..                           | 111, 125, 127, 130 | Coke .. ..                     | 36          | Ivory .. ..                  | 131          | Putty .. ..                      | 122                    |
| Acorns .. ..                          | 16                 | Collections, articles for ..   | 37          | Lead .. ..                   | 212          | Rags .. ..                       | 45                     |
| Air guns .. ..                        | 280                | Colonial produce .. ..         | 37          | Lead wares .. ..             | 212          | Rails .. ..                      | 70                     |
| Alabaster, and manufactures of ..     | 1, 172             | Colours .. ..                  | 132-147     | Lead wares .. ..             | 212          | Razor pastes .. ..               | 132                    |
| Albums .. ..                          | 240                | Compasses .. ..                | 19          | Lead wares .. ..             | 212          | Razors .. ..                     | 219                    |
| Alcohol .. ..                         | 173                | Conduits .. ..                 | 12          | Lead wares .. ..             | 212          | Rosins .. ..                     | 149                    |
| Almonds .. ..                         | 82                 | Copper wares .. ..             | 209, 231    | Lead wares .. ..             | 212          | Rosins .. ..                     | 149                    |
| Amber .. ..                           | 52                 | Coral, and articles of ..      | 95, 197     | Lead wares .. ..             | 212          | Rosins .. ..                     | 149                    |
| Anatomical reproductions ..           | 68                 | Cork, and manufactures of ..   | 40, 199     | Lead wares .. ..             | 212          | Revolvers .. ..                  | 281                    |
| Animals .. ..                         | 41, 284            | Cotton, and manufactures of .. | 9, 116, 261 | Lead wares .. ..             | 212          | Ribbons .. ..                    | 266                    |
| " stuffed .. ..                       | 21                 | Crochet hooks .. ..            | 9, 116, 261 | Lead wares .. ..             | 212          | Rockets .. ..                    | 219                    |
| Anises .. ..                          | 71                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Roots .. ..                      | 69                     |
| Apparatus .. ..                       | 221, 231           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Rubber, and manufactures of ..   | 256                    |
| Arms, and parts of .. ..              | 219, 280           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Saccharia .. ..                  | 92                     |
| Arrowroot .. ..                       | 165                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sack cloth .. ..                 | 270                    |
| Asbestos wares .. ..                  | 11, 231            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sacks .. ..                      | 39, 269                |
| Asphalt .. ..                         | 5                  | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Saddlery .. ..                   | 204                    |
| Awa .. ..                             | 226                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sails .. ..                      | 100                    |
| Baron .. ..                           | 94                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Salts .. ..                      | 54                     |
| Bariums .. ..                         | 149                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sauces .. ..                     | 105                    |
| Bandages .. ..                        | 194                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sausages .. ..                   | 94                     |
| Barometers .. ..                      | 24                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Scales, and weights for ..       | 217, 228               |
| Barkmakers' wares .. ..               | 39, 198            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Scissors .. ..                   | 209, 219               |
| Batteries, electric .. ..             | 231                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Seeds .. ..                      | 69, 71                 |
| Bellows .. ..                         | 106                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Shavings, and manufactures of .. | 51, 188, 189           |
| Belding .. ..                         | 231, 283           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sheet iron and steel, and manu-  | 222, 224, 230          |
| Beer .. ..                            | 76                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Shell fish .. ..                 | 104                    |
| Beltting .. ..                        | 231                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Shells .. ..                     | 162                    |
| Berries .. ..                         | 79, 95, 277        | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Ships .. ..                      | 231a                   |
| Beverages .. ..                       | 73-76              | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Shirts .. ..                     | 89                     |
| Birch .. ..                           | 41                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Shoes .. ..                      | 252, 272               |
| " stuffed .. ..                       | 21                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Silk, and manufactures of ..     | 164, 264, 267          |
| Biscuits .. ..                        | 98                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Silver wares .. ..               | 212                    |
| Black .. ..                           | 7, 114             | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Skins .. ..                      | 31, 150, 259           |
| Blackening .. ..                      | 115                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Skis .. ..                       | 247                    |
| Blanks .. ..                          | 195                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Slates .. ..                     | 212                    |
| Boats .. ..                           | 231a               | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Slates, wrought or not ..        | 56, 242                |
| Bolkins .. ..                         | 226                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sleighs .. ..                    | 67, 273                |
| Boilers .. ..                         | 230                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Snuff boxes .. ..                | 245                    |
| Boning cloth .. ..                    | 272                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Soap .. ..                       | 255                    |
| Bone .. ..                            | 7                  | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Soda .. ..                       | 129                    |
| " black .. ..                         | 7, 114             | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spectacles .. ..                 | 204                    |
| Bonnets .. ..                         | 189                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spenceria .. ..                  | 65                     |
| Books, music, etc. .. ..              | 10, 236            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spices .. ..                     | 91                     |
| Borax .. ..                           | 117                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spirits .. ..                    | 73, 74, 171            |
| Breves .. ..                          | 236                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sponges .. ..                    | 166                    |
| Bricks .. ..                          | 25                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spoons .. ..                     | 208                    |
| Brandy .. ..                          | 209                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sporting accessories ..          | 204                    |
| Brass wares .. ..                     | 23                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Spy glasses .. ..                | 206                    |
| Bricks .. ..                          | 43                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Starch .. ..                     | 165                    |
| Bristles .. ..                        | 82                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Steans .. ..                     | 67                     |
| Bronze wares .. ..                    | 208                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Steel wares .. ..                | 213, 231               |
| Bronzing powder .. ..                 | 64                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Stones, peach .. ..              | 83                     |
| Brooms .. ..                          | 178, 252           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | " wrought or not ..              | 60, 205                |
| Bushmakers' wares .. ..               | 270                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Straw, and manufactures of ..    | 33, 188, 189           |
| Bulbs .. ..                           | 69                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sugar .. ..                      | 92                     |
| Butter, artificial .. ..              | 91                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | " beets, dried .. ..             | 90                     |
| Buttons .. ..                         | 196                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sulphur .. ..                    | 81                     |
| Cables .. ..                          | 225, 231           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Suspenders .. ..                 | 191                    |
| Cages .. ..                           | 244                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Sweetmeats .. ..                 | 55, 93                 |
| Calamine .. ..                        | 273                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tails .. ..                      | 11                     |
| Can lies .. ..                        | 209, 268           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tan bark .. ..                   | 24                     |
| Canvases .. ..                        | 267, 268           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | " tracts .. ..                   | 63                     |
| Capers .. ..                          | 81                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tar .. ..                        | 170                    |
| Caps .. ..                            | 234                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tartar .. ..                     | 108                    |
| Capsules .. ..                        | 211                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tax .. ..                        | 34                     |
| Carbide of calcium .. ..              | 235                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Thermometers .. ..               | 62                     |
| Cardboard .. ..                       | 228                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tiles .. ..                      | 43                     |
| Cards .. ..                           | 83                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tin wares .. ..                  | 212                    |
| Carols .. ..                          | 39, 262, 270       | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tinder .. ..                     | 210                    |
| Carriages .. ..                       | 273                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tinned .. ..                     | 210                    |
| Cartridges .. ..                      | 210, 243           | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tissues .. ..                    | 187, 252, 261-265, 270 |
| Carts .. ..                           | 273                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | " Photographs .. ..              | 109                    |
| Cavings .. ..                         | 254                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tobacco, and manufactures of ..  | 209, 231               |
| Cattle .. ..                          | 41, 284            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tools .. ..                      | 203                    |
| Cement .. ..                          | 59, 106            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Torches .. ..                    | 203                    |
| Chains .. ..                          | 215                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Tortoise-shell .. ..             | 22                     |
| Chalk, white or coloured 26, 139, 242 |                    | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Towers .. ..                     | 175                    |
| Charcoal .. ..                        | 36                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Travelling bags .. ..            | 201                    |
| Chesse .. ..                          | 118-130            | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trees .. ..                      | 69                     |
| Chemical .. ..                        | 266                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trimmings .. ..                  | 207, 246               |
| Chemists .. ..                        | 83                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 208                    |
| Chibouty .. ..                        | 12, 90             | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trowsers .. ..                   | 203                    |
| Chocolates .. ..                      | 89                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Chronometers .. ..                    | 63                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Cigar cases .. ..                     | 210                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Clay .. ..                            | 43                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Clocks, and parts of .. ..            | 258                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Clothing .. ..                        | 195                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Coal .. ..                            | 36                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Coals tar .. ..                       | 161                | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Cocoa .. ..                           | 89                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |
| Coconuts .. ..                        | 83                 | Crochets .. ..                 | 104         | Lead wares .. ..             | 212          | Trunks .. ..                     | 203                    |

|                               | No.                 |                          | No.              |
|-------------------------------|---------------------|--------------------------|------------------|
| Wafers .. .. .                | 202                 | Waters .. .. .           | 110, 173, 200    |
| Wagons .. .. .                | 274                 | Wax, and manufactures of | 67, 68, 203, 259 |
| Walking sticks .. .. .        | 244                 | Whalebone, etc. .. .. .  | 209              |
| Wax material .. .. .          | 276                 | Whales .. .. .           | 6, 113           |
| Watches .. .. .               | 46, 47, 51, 55, 168 | Whips .. .. .            | 204              |
| Watches, and parts of .. .. . | 63, 258             |                          |                  |

|                             | No.           |                         | No.                |
|-----------------------------|---------------|-------------------------|--------------------|
| Wicks .. .. .               | 169, 203      | Wool, and woollen goods | 168, 262, 264, 267 |
| Wines .. .. .               | 75            | Works of art .. .. .    | 37                 |
| Wire, wire rope, wire-gauze | 209, 225, 225 | Yarn .. .. .            | 164, 182           |
| Wood, and manufactures of   | 64, 140, 167  | Yeast .. .. .           | 88                 |
|                             |               | Zinc wares .. .. .      | 212                |

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit in Finland is the *mark*, which is divided into 100 *penni*. For weights and measures Finland has, in virtue of a decree dated December 22, 1886, adopted the metrical system.

## IMPORTATION.

## PART I.

## GOODS EXEMPT FROM DUTY.

- No. 1. Alabaster, unwrought.  
2. Fuses for mines.  
3. Pharmaceutical products and medicines (except those specially mentioned in the tariff) imported by chemists, by persons duly authorised to trade in such products, or by scientists furnished with a certificate of the Board of Medicine (*Direction de Médecine*) or of a Faculty of a University, in case said products are to be employed in the interest of science or in industry; provided the manufacturers show that the products are necessary for their industry and that they have the authorisation of the Board of Trade or of the competent official.  
4. Asphalt, solid.  
5. Ashes, crude, of wood or other vegetables substances; potash and pearlsh.  
6. Whalebone, raw, neither cleaned nor split.  
7. Bone of all kinds, not wrought, raw, burnt and rasped, also bone powder, shavings and calcined bone.  
8. Leeches.  
9. Cotton, raw.  
10. Books, printed matter, music, manuscripts, bound or not, maps, globes and other similar articles, engravings, photographs, lithographs, prints, drawings and paintings of all kinds, not framed.

*Note 1.*—The importation of these articles is subject to the special regulations applicable to printed matter of foreign origin.

*Note 2.*—If pictures, etc., are imported in their frames, only the latter shall pay Customs duty.

11. Cement, puzzalano, brass, lime of all kinds, lime solution, and soap-stone or talc, in pieces or pulverised.  
12. Chicory or roots thereof, not prepared.  
13. Lemon juice, not sweetened.  
14. Diamonds, brilliants, rubies, emeralds, sapphires, and other precious stones; turquoise, not wrought; glaziers' diamonds, mounted; real pearls, single or strung.  
15. Feathers and down not specially mentioned.  
16. Acorns.  
17. Enamel in the lump or crushed, except azure and cobalt blues, which are dutiable according to No. 147.  
18. Vessels:  
Sailing, of wood, with framework of wood or iron including tackle, and accessories necessary for navigation.  
Sailing or steam, of iron or steel, of a gross tonnage of more than 700 tons, as well as accessory fittings.  
Other vessels are dutiable according to No. 231 a.  
19. Instruments of navigation such as: compasses and accessories, logs, marine glasses, patent sounding apparatus and blocks, with or without sheaves.  
20. Tinder of wood, paper or cotton, saturated with saltpetre.  
*Note.*—Tinder coated with a combustible substance which can be rendered inflammable by friction shall be dutiable according to No. 257.  
21. Articles for archaeological, numismatical and natural-history collections, such as stuffed animals, birds, fishes &c., shells, dried plants affixed to paper, animals and insects preserved in spirits; minerals, petrifications, mummies and other antiquities of Egypt, Greece, Rome, &c.; medals, ancient money, ancient pottery and arms, and other rare articles which cannot be considered as articles of commerce.

- Note.*—Including Finnish, Russian and foreign gold and silver money, if they are of a legal standard. The importation of money which is not of the legal standard is prohibited (see No. 281).  
22. Jet or black amber, unwrought.  
23. Calamine, calcined or not.  
24. Tanbark, barks of all kinds with the exception of those classed under "dye woods," tannin, catechu and kino.  
25. Gypsum, crude or calcined, and patent plaster.  
26. Graphite or black lead of all kinds: red chalk for pencils; black chalk, unwrought, in lumps, and unwashed or raw chalk.

- Note.*—Washed chalk and manufactured chalk in sticks are comprised in No. 139.  
27. Garnets, unwrought, real or imitation.  
28. Vegetables and tubers of all kinds, fresh, dried or pressed: fresh melons and water melons.  
29. Guano and other fertilizers.  
30. Horns and boofs of all kinds, except those classed in No. 34  
31. Hides and skins, raw, salted or dried, with exception of those classed as peltry (No. 239); fish skins, prepared or not, and pairings of untanned raw skins.  
32. Hair, human and animal, bristles and horsehair of all kinds, unwrought.  
33. Hay and straw, cleaned or not, shave grass and similar plants; oil cake and oil cake meal.  
34. Carding teasels.  
35. Bran and almond bran, not scented.  
36. Charcoal, coal and turf-charcoal: coke, turf and coal dust.  
37. Works of art, such as: sculptures, ancient and modern, of marble, bronze or other metals, as statues, busts, bas-reliefs, vases, monuments, &c.

- Note.*—The works of art mentioned above are only exempt from duty when recognised as such by the Administration on the proposition of a Customs-house.  
38. Coral, real or imitation, neither wrought nor perforated.  
39. Basketmakers' wares, neither painted nor varnished, of reeds, rushes, bast, straw, bark and shavings, except those mentioned in No. 198; carpets of the same substances, mats and sacks of bast and shavings of rushes.

- No. 40. Cork, unwrought.  
41. Cattle and domestic animals of all kinds, wild animals and birds.  
42. Pottery of stoneware and fire-clay, not shaped like ordinary kitchen utensils, employed in metallurgy or chemistry, with or without lids and handles of metal, such as: crucibles, including those of graphite, evaporating vessels, retorts, stills, worms &c., earthenware water-coolants and drainage pipes.  
43. Clay of all kinds, for building, manufacturing purposes, and trade, except those specially mentioned; bricks and tiles of fire-clay or of cement, building bricks and roofing tiles.  
44. Food stuffs not specially mentioned.

*Note.*—Blood, uncleaned brains, yeast, not pressed, and rennet are likewise exempt.

45. Linen and hemp, hekked or not, hempen tow, oakum, fibre of fir tree needles, vegetable hair, manilla hemp, jute, and other vegetable substances, raw, employed as substitutes for linen and hemp.  
46. Rags of all kinds, parings of paper; papier mâché and carton pierre; paper pulp.  
47. Ores and metalliferous stones of all kinds, also scorie of copper; iron filings, cast iron chippings, and bronzing powder.  
48. (*Annulled by Ordinance of May 19, 1886.*)  
49. Optical glasses for spectacles and opera glasses, also burning glasses, not mounted.  
50. Church organs.  
51. Parchment, except the sieve bottoms enumerated in No. 163, and parchment parings.

52. Mother-of-pearl, tortoise-shell, amber, and meerschaum, unwrought.  
53. Manufactures of platinum, chemical utensils and apparatus, stills and other similar articles of platinum for manufactories, workshops and trades.  
54. Samples of tissues not exceeding  $\frac{1}{4}$  of centimetres in length, even if made of paper or in books, at the rate of one sample for each kind of tissue.  
55. Silk waste of all kinds, including floss silk, except the silk wadding enumerated in No. 164, and cocoons.  
56. Slate in tablets, slates neither glued nor framed, roofing slates.  
57. Sleighs, common, not painted.  
58. Emery, in pieces or ground, pumice stone, tripoli and other substances for cleaning and polishing metals, except the greases and pastes enumerated in No. 152.

59. Cereals: barley, rye, oats, wheat, and buckwheat, in the grain, in flour and in groats; also peas, vetches and potatoes.  
60. Common stones of all kinds, filtering stones and millstones, whetstones, building stone and slabs for stairs or flooring, marble for mantels, doors and windows, lithographic stones of all kinds; touchstone and silex, in pieces, crushed or burnt; stones, not precious, unwrought, such as malachite, marble, porphyry, granite, serpentine, calcareous spar or calcite, aluminous slate, onyx, coralline, topaz, rock crystal and jasper; mosaics, not mounted, and artificial compositions for mosaics; amiferous and argenteriferous and (sable d'or et d'argent) and cullet.

*Note.*—Lithographic stones with inscriptions or designs are submitted to the control of the Consular.

61. Sulphur of all kinds, flower of sulphur and paper impregnated with sulphur (papier soufre).  
62. Thermometers and barometers, without ornamentation, and microscopes of all kinds.  
*Note.*—Ornamented thermometers and barometers are classed in No. 181.  
63. Tar of all kinds, with the exception of coal tar; pitch, oil of cade and acetate of lime.  
64. Building wood of all kinds not specially mentioned, except wood sawn into planks of 12 millimetres in thickness or below (see No. 167); curved wares of all kinds, such as axles, felles, spokes, shafts, and other common manufactures not elsewhere mentioned; wheelbarrows and carts without fittings of iron; coopers' wares, heads of casks, staves of all kinds, firewood, laths for walls, bast, bast ropes, shavings, shingle for roofing, esler for baskets, reeds, brushwood, brooms of grass or brush wood.

65. Astronomical watches and chronometers, astronomical instruments of all kinds, telescopes, manometers, water and gas meters of all kinds, also ordinary barometers.  
66. Vaccine.  
67. Wax, paraffin wax, animal fats, stearine, glycerine, spermaceti; fish, whale and other oils, tallow, and grating wax; train oil in a solid state for use as a substitute for tallow in soap making.  
68. Wax figures, not dressed, and anatomical reproductions of wax, plaster or carton-pierre.  
69. Plants, live or dried, such as trees, shrubs, flowers, bulbs, seeds and roots, not specially mentioned.  
70. Rails, for railways with plates.

## PART II.

## GOODS SUBJECT TO DUTY.

## SECTION I.—ALIMENTARY PRODUCTS.

| No. | GOODS.   | Duty.<br>M. P.       |
|-----|--|----------------------|
| 71. | Aniseed and fennel; badian seed, in the shell or cleaned, coriander seed, pine seed, and alspice.....  | 100 kil, 25 00       |
| 72. | Grape juice, "beekmes," and liquorice.....   | 10 00                |
|     | Beverages:   |                      |
| 73. | Arrack or rack, rum, cognac, whisky, French brandy, of a strength not exceeding 11 degrees:<br>In casks or other receptacles containing more than 2 litres | 100 kil, grow 250 00 |

*Note 1.*—For each degree exceeding 11 degrees, the duty shall be increased at the rate of 10 marks per 100

## SECTION I.—ALIMENTARY PRODUCTS—continued.

| No.  | Goods.   | Duty.<br>M. P. |
|------|--|----------------|
|      | kilogs, gross; fractions of a degree shall be considered as a degree.  |                |
|      | NOTE 2.—For arrack (a receptacle of wood, imported direct from the East Indies, a deduction of 5 per cent. from the gross weight shall be allowed.                     |                |
| 74.  | In bottles, regardless of the number of degrees . . . . .  | 3 00           |
|      | Of all kinds, prepared with arrack, rum, cognac, whisky, or wines, with the addition of sugar or other sweetening substance, in casks . . . . .                        | 4 00 00        |
|      | And liquors of all kinds in bottles or jars . . . . .  | 3 00           |
|      | NOTE 1.—Colouring substances for wines, rum, as well as for beer, with admixture of alcohol, are subject to the above treatment.                                       |                |
|      | NOTE 2.—Liquors can only be imported in bottles or jars.   |                |
| 75.  | Grape wines:   |                |
|      | 1. Of all kinds, in wood . . . . .   | 45 00          |
|      | 2. Not sparkling, in bottles . . . . .   | 1 00           |
|      | 3. Sparkling, in bottles . . . . .   | 3 60           |
| 76.  | Meat and "lipetz," porter, and beer of all kinds:  |                |
|      | In wood . . . . .  | 30 00          |
|      | In bottles, flasks, or jars . . . . .  | 0 50           |
| 77.  | Fish:  |                |
|      | 1. Marinated, preserved in oil or stuffed, and roe:  |                |
|      | In hermetically closed receptacles . . . . .   | 70 00          |
|      | In other receptacles . . . . .   | 24 00          |
|      | 2. Anchovies, sardines and tunny . . . . .   | 70 00          |
|      | 3. Salted or smoked, except herrings, pilchards and shads . . . . .  | 5 00           |
|      | 4. Dried, except the cod known as "guslior" or "sey" . . . . .   | 4 00           |
|      | 5. "Guslior" or "sey" . . . . .  | 3 00           |
|      | 6. Herrings, pilchards, and shads, smoked or salted . . . . .  | 5 00           |
| 78.  | Groats ("grauus"): 1. Sago and potato groats, vermicelli and macaroni . . . . .  | 18 00          |
|      | 2. Rice and millet . . . . .   | 12 00          |
|      | 3. Manna . . . . .   | 1 00           |
| 79.  | Vegetables, pot herbs, fruits and berries:   |                |
|      | 1. Vegetables and pot herbs in hermetically sealed receptacles . . . . .   | 100 00         |
|      | Vegetables in other receptacles, salted or preserved in water, not specially mentioned . . . . .   | 7 00           |
|      | 2. Fruits and berries not elsewhere mentioned, in hermetically sealed receptacles . . . . .  | 100 00         |
|      | In other receptacles:  |                |
|      | a. Fresh or preserved in water, not specially mentioned . . . . .  | 7 00           |
|      | b. Dried, but not candied, such as figs, raisins, prunes, dates and other fruits not specially mentioned . . . . .   | 30 00          |
|      | NOTE.—Including weight of wooden or paper boxes.   |                |
|      | c. Fruits and berries, candied; syrup of fruits and berries . . . . .  | 100 00         |
|      | NOTE.—Syrup of fruits and berries, with the addition of alcohol, is dutiable according to No. 74.  |                |
| 80.  | Oranges, lemons, and bitter oranges, fresh . . . . .   | 20 00          |
| 81.  | Capers and olives:   |                |
|      | 1. Dried, salted, or preserved in oil . . . . .  | 20 00          |
|      | 2. In hermetically closed receptacles . . . . .  | 100 00         |
| 82.  | Almonds of all kinds, shelled or not . . . . .   | 40 00          |
| 83.  | Nuts not specially mentioned, coconuts, peach stones, chestnuts and conals . . . . .   | 10 00          |
| 84.  | Grapes . . . . .   | 20 00          |
| 85.  | Turkish sweetmeats . . . . .   | 25 00          |
|      | NOTE.—Should the goods mentioned in this number be imported in wooden or cardboard boxes, they shall be dutiable with the weight of the same.                          |                |
| 86.  | Honey, in the comb or refined (honey syrup) . . . . .  | 10 00          |
| 87.  | Hops and hop extract . . . . .   | 22 00          |
| 88.  | Yeast, pressed . . . . .   | 12 00          |
|      | Colonial produce:  |                |
| 89.  | Cocoa In the bean, and cocoa lumps . . . . .   | 35 00          |
|      | Cocoa in pieces, crushed and chocolate . . . . .   | 100 00         |
| 90.  | Coffee . . . . .   | 60 00          |
|      | 1. Raw . . . . .   | 10 00          |
|      | 2. Roasted, in the bean or ground . . . . .  | 60 00          |
| 90a. | Chicory, roasted, and other roasted vegetable products used as coffee substitutes . . . . .  | 40 00          |
|      | Sugar beets, dried, not popped and not roasted . . . . .   | 5 00           |
| 91.  | Spices: 1. Vanilla and saffron . . . . .   | 6 00           |
|      | 2. Cardamoms, nutmeg flowers, and nutmegs, cinnamon, cinnamon flowers, and cassia lignea . . . . .   | 2 00           |
|      | 3. Cloves, flower of cloves, and pepper . . . . .  | 0 50           |
|      | 4. Ginger and other spices not specially mentioned . . . . .   | 0 40           |
| 92.  | Sugar:   |                |
|      | 1. Raw, of whatever colour . . . . .   | 50 00          |
|      | 2. Refined of all kinds, loaf, slabs, or lump, crushed, powdered, candy . . . . .  | 60 00          |
|      | NOTE.—Refined loaf sugar is dutiable with the weight of paper and string.  |                |
|      | Succharine or benzoic sulphinate . . . . .   | 150 00         |
| 93.  | Sweetmeats and jams, prepared with sugar, honey, or molasses; confits and pastilles; "cassis" in bottles or pots . . . . .   | 100 00         |
|      | NOTE.—Non-alcoholic substances for coloring beer are dutiable according to this number. When containing alcohol, they shall be dutiable according to No. 74.           |                |
| 94.  | Meat and bacon, salted, smoked, or dried; saumages . . . . .   | 13 00          |
|      | Imported in hermetically closed receptacles . . . . .  | 20 00          |
|      | Stag horns and whalebone of all kinds, rasped . . . . .  | 5 00           |
|      | Artificial butter (margarine) . . . . .  | 94 00          |
| 95.  | Laurel leaves and berries, and laurel roots . . . . .  | 20 00          |
| 96.  | Cheese: milk preserved with sugar consist-stoff of a white, thick, and sweet substance, with an colour of caseine, and containing amongst other ingredients, 62% sugar |                |

| No.   | Goods.   | Duty.<br>M. P.        |
|---|--|-----------------------|
|   | and 26% water—used in the chocolate and confection industries . . . . .  | 100 kil. 70 00        |
|   | NOTE.—Cheese wrapped up in lead or in tinfoil is dutiable with the weight of such wrapper.   |                       |
| 97.   | Potted meat and meat extracts in hermetically closed receptacles . . . . .   | 100 kil. gross 100 00 |
| 98.   | Gingerbread and similar pastry, as well as American and English biscuits, sweetened or not . . . . .   | 60 00                 |
| 99.   | Fruit and berry juice not sweetened and without alcohol, except lemon juice (see No. 13) . . . . .   | 100 kil. 45 00        |
|   | NOTE.—Juice with the addition of 25% or less of alcohol is dutiable as still wines (No. 75). When it contains more than 25% of alcohol it shall pay according to No. 74.   |                       |
| 100.  | Salt: 1. Kitchen, coarse or fine . . . . .   | hectol. 0 50          |
|   | Refined, in packets . . . . .  | 100 kil. gross 5 00   |
|   | 2. Rock salt, coarse, in lumps . . . . .   | 100 kil. 0 00         |
| 101.  | Mustard, dry . . . . .   | 4 00                  |
|   | Prepared, including receptacle of honey (No. 86) and syrups of fruits and berries (No. 79, 2c) . . . . .   | 100 kil. gross 20 00  |
| 103.  | Peel of oranges, lemons, and bitter oranges, dried, without sugar; bitter orange peel, salted, and green bitter oranges dried . . . . .  | 25 00                 |
| 104.  | Crustaceans, shell-fish, oysters, lobsters, crayfish, mussels, snails, cuttle fish, crabs, and turtles of all kinds . . . . .  | 100 kil. gross 40 00  |
|   | In hermetically closed receptacles . . . . .   | 120 00                |
|   | NOTE.—Live turtles are exempt from duty.   |                       |
| 105.  | Soy and other sauces . . . . .   | 100 kil. gross 100 00 |
| 106.  | Cereals: Maize . . . . .   | 100 kil. 2 50         |
|   | Millet, spelt, lentils . . . . .   | hectol. 1 00          |
|   | Beans . . . . .  | 2 00                  |
|   | Rice, not husked . . . . .   | 100 kil. 2 50         |
|   | Rice, husked . . . . .   | 5 00                  |
|   | NOTE 1.—For rice groats see No. 79, Subdivision 2.   |                       |
|   | NOTE 2.—Flour of maize, millet, spelt, lentils, and of beans shall pay a surtax of 50% on the duties applicable to the corresponding cereal.   |                       |
| 107.  | Mushrooms:   |                       |
|   | 1. Dried, edible, except those employed for medical purposes . . . . .   | 100 kil. gross 10 00  |
|   | 2. Truffles . . . . .  | kilog. 2 00           |
|   | 3. Morels and other mushrooms, preserved in oil, vinegar, or brine . . . . .   | kilog. 1 00           |
| 108.  | Tea: Flowers of tea, green and yellow tea . . . . .  | kilog. 4 00           |
|   | Other . . . . .  | 3 00                  |
|   | NOTE.—Tea imported in packages of paper shall be dutiable with such packages.  |                       |
| 109.  | Tobacco:   |                       |
|   | 1. Not manufactured:   |                       |
|   | a. In the leaf, with or without stalks . . . . .   | 100 kil. 170 00       |
|   | b. Stalks . . . . .  | 90 00                 |
|   | Tobacco waste is dutiable as leaf tobacco.   |                       |
|   | 2. Manufactured:   |                       |
|   | a. Smoking, cut, in rolls and in cuttings . . . . .  | kilog. 4 90           |
|   | b. In powder or snuff . . . . .  | 6 00                  |
|   | c. Cigars and cigarettes of cut tobacco enveloped in tobacco leaf . . . . .  | kilog. 9 70           |
|   | d. Cigarettes, paper . . . . .   | 8 70                  |
|   | e. Tobacco juice . . . . .   | 100 kil. 70 00        |
| 110.  | Aerated waters, such as carbonated or soda water, and mineral waters . . . . .   | jar or bottle 0 40    |
| 111.  | Vinegar and acetic acid containing 10% or less of pure acid, except unrefined pyroligneous acid and toilet vinegar (see Nos. 127 and 200) . . . . .  | 100 kil. gross 25 00  |
|   | NOTE.—Vinegar and acetic acid of a greater strength shall pay for each degree in excess 5 marks per 100 kilograms, gross.  |                       |
| SECTION II.—RAW MATERIALS, &C., FOR MILLS, MANUFACTORIES, TRADES AND AGRICULTURE. |  |                       |
| 112.  | Antimony and antimony ore . . . . .  | 100 kil. 4 70         |
| 113.  | Whalebone, cleaned or prepared, in sticks . . . . .  | 38 80                 |
|   | NOTE.—Canes resembling whalebone are subject to the same duty.   |                       |
| 114.  | Bone black, lamp black, and soot of all kinds . . . . .  | 100 kil. 3 50         |
| 115.  | Inks, ink powder, printing ink and blacking . . . . .  | 100 kil. gross 18 40  |
| 116.  | Cotton wadding . . . . .   | 100 kil. 5 90         |
|   | Dyed cotton and dyed cotton comings . . . . .  | 100 kil. net 2 50     |
| 117.  | Borax, refined or not . . . . .  | 2 40                  |
|   | Chemical substances and preparations:  |                       |
| 118.  | Alum, crude or purified . . . . .  | 2 40                  |
| 119.  | Ammonia, liquid, and carbonate of, and ammoniac, and ammoniacal salts of all kinds . . . . .   | 100 kil. 3 50         |
| 120.  | Arsenic, metallic, white arsenic or arsenious acid, or arsenic acid, or red arsenic, rediger or yellow arsenic. (N.B.—The importation of arsenic is only permitted in double cases or for double recipients) . . . . . | 100 kil. 9 40         |
| 121.  | Phosphorus . . . . .   | 94 10                 |
| 122.  | Cyanide of potassium or yellow and red ferrocyanide, and cyanate of potassa . . . . .  | 100 kil. 35 30        |
| 123.  | Magnesia . . . . .   | 1 20                  |
| 124.  | Soda: 1. Nitrate of soda or Chilean saltpetre . . . . .  | 0 90                  |
|   | Silicate of soda (soluble glass) and bicarbonate of soda . . . . .   | 100 kil. 3 50         |
|   | Carbonate of soda and caustic soda . . . . .   | 1 20                  |
|   | Glauber's salt (sulphate of soda) . . . . .  | 1 20                  |
| 125.  | Oxalic or sugar acid; tartaric, citric, and acetic acids, and sorrel salt in crystals . . . . .  | 100 kil. 42 40        |
| 126.  | Saltpetre, not purified . . . . .  | 18 80                 |
|   | Saltpetre, purified . . . . .  | 37 60                 |
| 127.  | Hydrochloric and nitric acids, aquafortis . . . . .  | 100 kil. 2 40         |
|   | Sulphuric acid or oil of vitriol, chloride of lime, hypochlorite of lime and wood vinegar not rectified . . . . .  | 100 kil. 4 70         |
| 128.  | Sulphate of baryta or heavy spar . . . . .   | 2 40                  |



| Nos. | GOODS.  | Duty.<br>M. P.           | Nos. | GOODS.   | Duty.<br>M. P.  |
|------|---|--------------------------|------|--|---|
| 129. | Vitriols: of iron, green or black; of copper, blue (sulphate of copper); of zinc, white (sulphate of zinc), and of Saltsburg.....   | 100 kil.<br>4 70<br>4 70 | 161. | Oils: 1. Fatty, not volatile:<br>Olive: 1e casks.....  | 100 kil. 23 50<br>In bottles or other receptacles, including the weight of recipient..... |
| 130. | Carbolic acid.....  | 100 kil.                 |      | Hemp and linseed, coconut, palm and spermaceti.....  | 11 80   |
| 131. | Acids, salts, oxides, and other chemical products not specially mentioned.....  | 100 kil. 21 20           |      | Boiled, for painting.....  | 23 50   |
|      | NOTE.—Cases with chemical reactives for laboratories are dutiable according to this number, including the weight of cases.  |                          |      | Other, not considered as pharmaceutical products, not specially mentioned.....   | 100 kil. 23 50  |
|      | Carbolic acid imported by persons other than those specified in No. 3.....  | 100 kil. 5 90            | 2.   | Essence of turpentine.....   | 100 kil. 4 70   |
| 131. | Ivory in sheets, for painting and for musical instruments.....  | 100 kil. 4 70            |      | Perfumed, not specially mentioned, with or without admixture of grease, including the weight of bottles.....   | 100 kil. 255 30   |
| 132. | Colours and dyeing materials:<br>Aniline dyes, picric acid and murexide.....  | 100 kil. gross 58 80     | 3.   | Fossil and mineral, and oils produced by dry distillation:<br>Not rectified, mineral or combustible resin, brown and black.....  | 100 kil. 2 49   |
| 133. | Avignon and kermes berries, buckthorn, sorrel, titmar, woad, quercitron, henna; madder roots; arnotto, turmeric, bastani saffron, alumina roots, gallnuts and dividivi.....   | 100 kil. 0 90            |      | Rectified, colourless or of a yellow colour, such as petroleum, photogene, benzine, and other similar illuminating oils, also naphthalene oils.....  | 100 kil. 8 20   |
| 134. | Bezoar of Paris blue; ultramarine and washing blue.....   | 100 kil. 40 00           |      | Turpentine and turpentine oil.....   | 100 kil. 4 70   |
| 135. | Lead ashes and tin putty.....   | 100 kil. 0 90            |      | Coal tar.....  | 100 hectol. 0 80  |
| 136. | White of lead (ceruse) and zinc white.....  | 100 kil. 8 20            |      | Falm-kernel oil, a fatty substance extracted from the kernel of the palm fruit.....  | 100 kil. 4 90   |
| 137. | Cochineal, excepting extract of (dutiable according to No. 138).....  | 100 kil. 50 60           | 162. | Cypress, cypress or porcelain shells.....  | 100 kil. 4 70   |
| 138. | Extracts of dye and other colouring materials:<br>1. Of indigo (indigo carmine), of cochineal (cochineal carmine), of madder (carthamus), cochineal lac (Florence lac), and lac of madder.....  | 100 kil. 82 40           | 163. | Paralmen, perforated (sieve bottoms).....  | 100 kil. 4 70   |
|      | 2. Gamboge and other products of madder, dry or in powder. (For ground madder see No. 142).....   | 100 kil. 47 10           | 164. | Silk, raw, tyled or not, and silk wadding of all kinds.....  | 100 kil. 9 40   |
|      | 3. Other.....   | 100 kil. 17 60           |      | Do., thrown (tram and organdie), sewing silk, dyed or not, and yarn of all kinds mixed with silk.....  | 100 kil. 94 10  |
| 139. | Colouring earths of all kinds, calcined or not, such as ochres, naur, sienna earth, red ochre, Dutch pink, bole and white chalk, ground or washed, even in sticks.....  | 100 kil. 0 90            | 165. | Starch, potato meal; powder, not performed, arrowroot and arrowroot flour.....   | 100 kil. 5 90   |
| 140. | Dye woods of all kinds, in trunks or logs, and sumach wood.....   | 100 kil. 0 90            | 166. | Spices of all kinds.....   | 100 kil. 36 30  |
|      | The same, rasped.....   | 100 kil. 2 80            | 167. | Wood:<br>Gualuam, cedar, cypress, nardogay, palisander, palm, walnut, satin walnut, jacaranda, ebony, rosewood, and odoriferous woods of all kinds (for dye woods see No. 140).....  | 100 kil. 0 90   |
| 141. | Indigo, with the exception of the extract enumerated in No. 138.....  | 100 kil. 58 80           |      | Wool of all kinds in veneers or sheets.....  | 100 kil. 7 10   |
| 142. | Madder, ground. (For madder roots, see No. 133).....  | 100 kil. 9 40            |      | NOTE.—Sawed wood of a thickness of 12 millimetres and less shall be considered as wood in veneers.   |   |
| 143. | Extractum. (For containing alcohol.....)  | 100 kil. gross 47 10     | 168. | Wool: of sheep, washed or not, not dyed.....   | 100 kil. 3 50   |
|      | 1. Containing oil.....  | 100 kil. 47 10           |      | Dyed, shoddy, and other wastes of wool.....  | 100 kil. 3 50   |
|      | 2. Fluids used for thinning oil paints, such as solutions of turpentine, mineral or coal tar oils which contain a little boiled linseed oil with or without infusion of resin or of acidulous resin.....  | 100 kil. gross 47 10     | 169. | Wicks for candles and lamps, of cotton or of cotton mixed with linen or hemp, also ramie yarn and prepared linc.....   | 100 kil. 47 10  |
| 144. | Artists' colours, in cakes, crushed, on shells or in bladders; gold purple, red carmine, Indian ink, not in boxes, or in common boxes, including the weight of boxes.....   | 100 kil. 82 40           | 170. | Tartar, crude or purified.....   | 100 kil. 3 50   |
|      | In fancy ornamented boxes, including the weight of boxes.....   | 100 kil. 338 30          |      | SECTION III.<br>PRODUCTS OF MANUFACTURES, WORKSHOPS AND TRADES.  |   |
| 145. | Minium.....   | 100 kil. 47 10           | 171. | Ether not exceeding 0.72 of specific weight at a temperature of +15° centigrade.....   | 100 kil. gross 176 50   |
| 146. | Verdigris.....  | 100 kil. 47 10           |      | +15° see prohibited goods.   |   |
| 147. | Colours and coloring materials not specially mentioned, in pieces or balls, crushed, dry, or prepared with water or oil.....  | 100 kil. 21 20           |      | Ether, spirituous (Hoffmann's spirit); ether of camphor (nerve-soothing drops); "nitrosus aprituous" (sweet spirits of nitro), acetic ether.....   | 100 kil. gross 400 00   |
|      | NOTE.—Mountain blue, mineral blue, cobalt blue, smalt, enfer, emerald, and other colours not specially mentioned, are included in this number.  |                          | 172. | Alabaster, wrought, with or without ornaments.....   | 100 kil. 21 20  |
| 148. | Volatile spirit ("gas spirit"). (Dutiable according to No. 73.)   | 100 kil. 47 10           |      | NOTE.—Should articles of alabaster be combined with bronze to such quantity that the bronze constitutes the principal value, such articles shall, unless the bronze can be dismantled and be appraised separately, pay one-half the duty applicable to manufactures of bronze. |   |
| 149. | Gums, resins, gum resins, and balsams:<br>1. Gum arabic, gum tragacanth, gamboge-gum, shellac, rubber or gum elastic; gutta serena in bladders and pieces, crude; liquid rubber, albumine, manna, camphor, and other similar kinds not specially mentioned..... | 100 kil. 5 90            | 173. | Alcohol and spirits of wine mixed with other substances for medical purposes, such as anti-scorbutic, lavender and rosemary waters, "chiorsti ferri" tincture, and other analogous preparations the principal basis of which consists of spirits of wine and alcohol.....      | 100 kil. gross 400 00   |
|      | 2. Incense.....   | 100 kil. 17 60           | 174. | Asphaltum, refined and roofing felt, tarred.....   | 100 kil. 2 49   |
|      | 3. Benzoin, ambergris, balsam of tolu and of Peru.....  | 100 kil. 82 40           | 175. | Toys of all kinds, including crabs with the alphabet and picture.....  | 100 kil. 117 60   |
|      | 4. White resin or galipot, copal, and other resins for metals.....  | 100 kil. 1 80            | 176. | Artificial flowers, except of paper or leather, including weight of frame like receptacles.....  | 100 kil. 35 30  |
| 150. | Hides and skins, dressed:<br>1. Small: Sheep, calf, and similar skins, tanned, prepared with alum or tawed; crocodile, glazed, chamois, and other leather of all kinds cut for boots or shoes.....  | 100 kil. 117 60          |      | Separate parts of artificial flowers.....  | 100 kil. 17 90  |
|      | 2. Large: Ox, cow, horse, pig, and other hides, tanned, prepared with alum and tawed; as well as straps of valium skins.....  | 100 kil. 47 10           |      | Paper flowers.....   | 100 kil. 1 60   |
|      | 3. Patent leather of all kinds.....   | 100 kil. 70 60           |      | Leather bows.....  | 100 kil. 0 90   |
|      | NOTE.—Pairings of dressed hides and skins are dutiable as entire hides or skins.  |                          | 177. | Printing type, matrices for moulding type, movable frames of metal or of wood for printers.....  | 100 kil. 5 90   |
| 151. | Glass: 1. Singlass and gelatine.....  | 100 kil. 82 40           | 178. | Brushmakers' ware:<br>With fittings of wood or iron, not polished or painted, including painters' brushes of all kinds.....  | 100 kil. 35 30  |
|      | Other, of all kinds.....  | 100 kil. 1 80            |      | With fittings of varnished or polished wood.....   | 100 kil. 282 30   |
| 152. | Grease, machine and wagon: putty for windows and other uses, compositions (grease) for razor straps and for polishing metals.....   | 100 kil. 4 70            |      | Other. (Dutiable as fancy articles, No. 181.)  |   |
| 153. | Mica.....   | 100 kil. 4 70            | 179. | Articles of faience and porcelain:<br>Crochery and other wares of faience:<br>White, or of one colour.....   | 100 kil. 11 80  |
| 154. | Metals: Lead in ingots, rolls, plates, and piping, of all kinds, lead and silver fittings.....  | 100 kil. 0 60            |      | NOTE.—Including water closet or furniture with accessories of copper, brass or iron.   |   |
|      | Iron and steel: Cast iron.....  | 100 kil. 1 20            |      | Of several colours.....  | 100 kil. 18 80  |
|      | Blooms, ingots, mill bars, and scrap.....   | 100 kil. 4 10            |      | Gilt or silvered.....  | 100 kil. 32 90  |
|      | Wrought or rolled:<br>a. In bars not exceeding 29.7 centimetres in width; corner and angle iron, T, H, and similar iron.....  | 100 kil. 6 50            | 180. | Crochery: of porcelain, of biscuit, of earthenware, of coloured or other ornaments, but not gilt, with or without gilt or coloured edges or fillets.....   | 100 kil. 70 60  |
|      | b. In fine iron, of a section of from 6 to 12 millimetres.....  | 100 kil. 9 40            |      | With other gilt ornamentation.....   | 100 kil. 141 20   |
|      | c. In plates exceeding 29.7 centimetres in width: Of a thickness of 3 millimetres or more.....  | 100 kil. 5 30            |      | Articles of porcelain or biscuit for household use not coming under crochery, such as vases, statuettes, &c., neither painted, gilt, nor otherwise ornamented.....   | 100 kil. 141 20   |
|      | Of a thickness of less than 3 millimetres.....  | 100 kil. 6 50            |      | Do., painted, gilt, and otherwise ornamented.....  | 100 kil. 242 30   |
|      | Guns and conductors, drawn or welded, of steel or iron.....   | 100 kil. 2 40            |      | NOTE 1.—Costs of arms and monograms are not considered as ornaments.   |   |
| 155. | Copper, and other common metals not specially mentioned, as well as their alloys, in ingots, blooms, bars, plates, tubes, pipes, filings, and scrap.....  | 100 kil. 5 90            |      | NOTE 2.—Articles of porcelain not weighing more than 42 grammes, with gilt or silvered ornaments, are dutiable according to No. 181.   |   |
| 157. | Metals: Lead in ingots, rolls, plates, and piping, of all kinds, lead and silver fittings.....  | 100 kil. 23 50           |      | NOTE 3.—Real porcelain is recognised by its fracture being white and vitreous and by its being semi-transparent. Faience is altogether opaque and its fracture is not entirely white.  |   |
| 158. | Steel, unwrought (see No. 154).....   | 100 kil. 2 90            |      | NOTE 4.—Cases enclosing articles of faience and porcelain are dutiable according to the component material.  |   |
| 159. | Zinc, in ingots, rods, sheets, scrap and foil.....  | 100 kil. 2 90            |      |  |   |
| 160. | Tin or spelter, in ingots, bars, plates, sheets, pieces and scrap.....  | 100 kil. 2 90            |      |  |   |

## SECTION III.—PRODUCTS OF MANUFACTORIES, WORKSHOPS AND TRADES—continued.

| No.   | GOODS.  | Duty.<br>M. P. | No.  | GOODS.  | Duty.<br>M. P. |
|---|---|----------------|--|---|----------------|
| 181.  | Fancy articles for personal wear and toilet purposes, ornamental articles for tables and walls, not elsewhere mentioned, plain or combined with other substances: |                | 190.   | Human hair, manufactured.....kilog.   | 4 70           |
| 1.  | Of aluminoid, mother-of-pearl, tortoise-shell, ivory, enamel, and amber.....100 kil.  | 752 90         | 191.   | Suspenders and garters, of all kinds.....100 kil.   | 303 90         |
| 2.  | Of gilt or silvered metal or alloys, not weighing more than 425 grammes each.....100 kil.   | 752 90         | 192.   | Insect powder and fly paper.....  | 23 50          |
| 3.  | Of gold, silver, or platinum. (Dutiable according to No. 207.).....   |                | 193.   | Combs: of wood, horn, common bone, india-rubber and gutta-percha (other kinds pay according to No. 181) 100kil.   | 58 80          |
| 4.  | Of any other material.....100 kil.  | 148 20         | 194.   | Surgical bandages, except those mentioned in No. 187.....100 kil.   | 70 60          |
| Note.—Cases for fancy gloves are dutiable as wares of the component material.   |   |                | 195.   | Clothing not elsewhere mentioned:   |                |
| 196.  | Yarn:   |                | 1.   | Mantles for women and other outer clothing, without fur, is dutiable according to the predominating component stuff, with a surtax of 10 %.   |                |
| 1.  | Of cotton, unbleached or bleached.....100 kil.  | 46 90          | 2.   | Other clothing for women, as well as men's and children's clothing, including underclothing, such as—shirts, petticoats, drawers (except knitted drawers), collars, shirt-fronts, corsets &c., shall pay 20 % in addition to the duty leviable on the predominant component tissue. Should the above articles be trimmed with lace and flowers, and should it be impossible to separate said trimmings, the entire article will be subject to the duties applicable to lace and to flowers. |                |
|   | Dyed of all kinds, even combined with linen.....  | 52 90          | Note.—Horse-cloths, counterpanes, entirely finished, lined or not, quilted or not; curtains, blinds, portieres, and other similar finished articles are included in this number.   |   |                |
|   | Twisted, dyed, or not polished.....   | 70 60          | 3.   | Crimolines of stuffs and with springs shall be dutiable as "other clothing for women." (Sub-division 2.)  |                |
| 2.  | Of linen, hemp and jute:  |                | 4.   | Knitted or crocheted clothing (see No. 249).  |                |
|   | Unbleached or bleached, dyed or not.....  | 58 90          | 5.   | Clothing of india-rubber or gutta-percha (see No. 187).   |                |
|   | Twisted, or thread.....   | 70 60          | Note.—For clothing the exterior stuff shall determine the duty to be paid: in case of doubt, the duty leviable on the most highly taxed fabric shall be applied.   |   |                |
| 3.  | Sail twine.....   | 3 90           | Life-saving clothing manufactured with cotton, hemp or other like common tissues, stuffed with a material exempt from duty when imported from abroad.....  |   | 1 13           |
| 4.  | Of wool, of all kinds, even mixed with cotton, linen or hemp:   |                | 196.   | Buttons: 1. Of ivory.....100 kil.   | 332 90         |
|   | Not dyed.....100 kil.   | 58 90          | 2.   | Of other metals, except buttons of gold, silver, or platinum (see No. 207).....100 kil.   | 250 80         |
|   | Dyed.....   | 70 60          | 3.   | Of linen, cotton, wool or silk.....   | 235 30         |
| 183.  | Articles of plaster, such as statues, vases, bas-reliefs &c., white or coloured.....100 kil.  | 8 20           | 4.   | Of gutta-percha (see No. 187).....  | 94 10          |
| 184.  | Crystal and glass wares:  |                | 197.   | Coral, real, wood, and other, set or not, of all kinds.....kilog.   | 23 50          |
| 1.  | Of green bottle glass, such as jars, pots, bottles and flasks, even with cast ornamentation.....100 kil.  | 9 40           | Coral, raw, is exempt from duty (see No. 38); for imitation coral, wrought, see No. 181.   |   |                |
| 2.  | Window glass of all kinds, not polished.....  | 21 20          | 198.   | Basket-makers' wares, fine, of cane, osier or other, weighing more than 425 grammes per article.....100 kil.  | 47 10          |
| 3.  | Tiles.....  | 7 10           | Basket-makers' wares weighing 425 grammes or less shall be dutiable according to No. 181.  |   |                |
| 4.  | Watch glasses.....  | 117 60         | Note.—Common basket-makers' wares are exempt from duty (see No. 39).   |   |                |
| 5.  | Other: Neither painted nor polished, also glass vessels and dishes with polished bottoms, rims and stoppers and with cast ornamentation.....100 kil.              | 21 20          | 199.   | Cork, wrought, such as stoppers, bungs, &c.....100 kil.   | 42 40          |
|   | Coloured, ground.....   | 37 60          | 200.   | Perfumery:  |                |
|   | Out and polished:   |                | 1.   | Rose, lavender, and other aromatic waters: without the addition of alcohol.....100 kil. gross   | 82 40          |
|   | Not coloured, of all kinds.....   | 75 30          | 2.   | Scent, alcohol, such as eau-de-cologne, &c., in bottles or in casks.....100 kil. gross  | 400 00         |
|   | Coloured, painted, gilt, silvered, with cut or corroded ornamentation, even with bronze or other ornaments.....100 kil.   | 117 60         | 3.   | Ponades, refined marrow, and toilet vinegars.....   | 258 80         |
| Note.—If the bronze ornaments evidently constitute the principal value of the article, such article shall be dutiable as manufactures of bronze.  |   |                | 4.   | Perfumed powders, tooth powders, fumigating powders, aromatic candles, and other perfumed cosmetics, also fard.....100 kil. gross   | 211 40         |
| 185.  | Plate glass and mirrors:  |                | 201.   | Pottery of common earthenware or stoneware:   |                |
| 1.  | Of a surface of 2,143 square centimetres or less.....100 kil.   | 47 10          | 1.   | Vases and other household ornamental articles, painted, bronzed, gilt, or silvered.....100 kil.   | 21 20          |
| 2.  | " " 2,144 to 4,285 square centimetres.....sq. cent.   | 0 04           | 2.   | Other wares, except those classed in No. 42.....  | 7 10           |
| 3.  | " " 4,286 to 6,122 " ".....   | 0 04           | 202.   | Sealing wax and bottle wax.....   | 32 80          |
| 4.  | " " 6,123 to 8,570 " ".....   | 0 04           | 203.   | Waxes.....  | 255 30         |
| 5.  | " " 8,571 to 12,243 " ".....  | 0 04           | 204.   | Candles, torches and wicks, of all kinds.....   | 21 20          |
| 6.  | " " 12,244 to 16,528 " ".....   | 0 04           | 205.   | Leather ware:   |                |
| 7.  | " " 16,529 to 22,038 " ".....   | 0 04           | 1.   | Footwear:   |                |
| 8.  | " " 22,039 square centimetres and above.....each  | 120 00         | (a)  | With trimmings of silk or half-silk.....  | 564 70         |
| Note 1.—The duty on plate glass and mirrors broken during transit shall be levied separately on each piece exceeding 450 square centimetres, calculating the measurement according to the largest rectangular piece that can be cut out of each fragment. Smaller pieces shall be exempt from duty. |   |                | (b)  | With uppers of horsehide, or goat, calf, sheep or other superior leathers, undyed and dyed, smooth, stamped or varnished (patent), such as horse, kid, shagreen, box calf, cow, mares, chamois and the like, real and imitation; (also of lasting or other tissue of wool and cotton; except canvas and silk tissue).....100 kil.   | 282 10         |
| Note 2.—For unsilvered plate glass a reduction of 30 % shall be allowed.  |   |                | (c)  | Of wood, trimmed with leather.....  | 34 80          |
| Note 3.—Mirror frames shall be dutiable separately (according to 241).  |   |                | (d)  | With uppers of old leather (Schuhtleder), or also other common footwear not falling under (a), (b) or (c), including shoes, &c., of canvas.....100 kil.   | 141 20         |
| Note 4.—Small looking-glasses of a surface not exceeding 612 square centimetres, fitted with common frames, shall pay duty as the mirrors and plate glass mentioned in subdivision 1, frames included.  |   |                | Notes.—(1) Footwear of last is free of duty under No. 39. Footwear of india-rubber is dutiable under No. 187. Boots and shoes with uppers of leather or tissue and with soles and heels of india-rubber are dutiable under this tariff No. (2) Seven uppers pay as complete footwear. (3) When boots and shoes are imported in boxes or cartons and in paper and similar wrappings, and weight of the cartons, &c., is included in the weight on which duty is leviable. |   |                |
| 186.  | Vitrifications and beads, separate or strung, as well as metal beads.....100 kil.   | 22 40          | 2.   | Gloves of leather, of all kinds; articles of chamois leather, with exception of surgical bandages (see No. 184).....100 kil.  | 941 20         |
| Note.—The same articles, set, or in manufactures which may be considered to constitute fancy articles, shall be dutiable according to No. 181.  |   |                | 3.   | Gloves, cut out but not finished.....   | 470 60         |
| 187.  | Tissues and other manufactures of india-rubber and gutta-percha:  |                | 4.   | Whips, riding whips, saddlers' wares, harness of all kinds with buckles: bits and bridle, trunks, portmanteaus, sporting accessories, fencing gloves, and all other leather wares not elsewhere mentioned.....100 kil.  | 141 20         |
| 1.  | Without the admixture of other materials, except the following articles.....100 kil.  | 58 80          | 205.   | Marble, porphyry, serpentine, and the like, in wrought articles, with or without ornaments.....100 kil.   | 8 20           |
| 2.  | With admixture of other materials, except the following articles.....   | 105 90         | Note 1.—Should the unmanufactured ornamental bronze clearly constitute the principal value of the article, such article shall pay one-half the duty applicable to manufactures of bronze.  |   |                |
| 3.  | Medicinal and surgical instruments &c.....  | 58 80          | Note 2.—Marble for steps and for window and door frames shall be admitted free of duty, conformably to No. 60.   |   |                |
| 4.  | Boots and shoes of all kinds.....   | 117 60         |  |   |                |
| 5.  | Ready-made clothing of all kinds.....   | 176 50         |  |   |                |
| Note.—Toys and balls (see No. 175); fancy articles (see No. 181); suspenders and garters (see No. 191); combs (see No. 193); transmission belts (see No. 231); tissues impregnated with gutta-percha (see No. 208); india-rubber and gutta-percha, raw (see No. 149).                               |   |                |  |   |                |
| 188.  | Straw and shavings, manufactured, not specially mentioned:  |                |  |   |                |
|   | Plaited and tressed.....kilog.  | 4 20           |  |   |                |
|   | Otherwise manufactured with or without admixture of silk, horse-hair, cotton, linen, or hemp, except hats.....kilog.  | 6 00           |  |   |                |
| 189.  | Hats and bonnets:   |                |  |   |                |
|   | Of wood, hair, felt, plush, or silk, not specially mentioned.....each   | 2 40           |  |   |                |
|   | Of straw, with or without admixture of silk or other spun material, without ribbons, lace, feathers or flowers.....kilog.   | 18 80          |  |   |                |
|   | Other, without ribbons, lace, feathers or flowers.....  | 9 40           |  |   |                |
|   | Shaped for hats, of all kinds.....  | 4 70           |  |   |                |
|   | Hats and head-dresses for women with ribbons, lace flowers or feathers shall pay, according to quality, double the duties stipulated in the present number.       |                |  |   |                |

| Nos. | GOODS.   | Duty.<br>M. P. | Nos. | GOODS. | Duty.<br>M. P. |
|------|--|----------------|------|--------|----------------|
| 206. | Instruments, mathematical and other:<br>Physical, chemical, optical, surgical and the like, not specially mentioned, as well as photographic apparatus with accessories. This No. includes opera-glasses, of black lacquered aluminium alloy, also taximeters with indicating cab faces. .... 100 kil.   |                |      |        |                |
|      | Spectacles, monocles, opera glasses, with mountings of gold, silver or platinum (see No. 207).   | 105 90         |      |        |                |
|      | Spectacles, with mountings of aluminium, mother-of-pearl, tortoise-shell, ivory, ebonite, and amber. 100 kil.  | 752 90         |      |        |                |
|      | Spectacles, otherwise mounted. .... 100 kil.   | 105 90         |      |        |                |
|      | Note 1.—The cases and boxes enclosing these articles are dutiable according to the component material.   |                |      |        |                |
|      | Note 2.—Thermometers and barometers with ornaments of bronze or other material shall be dutiable as fancy articles (No. 181).  |                |      |        |                |
|      | Note 3.—Optical glasses, thermometers and barometers, without ornaments, and other instruments, shall be exempt from duty, according to Nos. 49, 62 and 65.  |                |      |        |                |
| 207. | Metal wares:<br>Of gold, silver, or platinum:<br>1. Of gold, of all kinds, not specially mentioned, even if set with fine or imitation precious stones or with fine pearls. .... kilog.  | 188 26         |      |        |                |
|      | 2. Of silver, even if set with fine or imitation precious stones or with fine or imitation pearls. .... kilog.   | 14 10          |      |        |                |
|      | 3. Of platinum. .... kilog.  | 141 20         |      |        |                |
|      | Note.—Instruments and utensils of platinum employed in manufactories and laboratories shall be exempt from duty, according to No. 43.  |                |      |        |                |
|      | 4. Trinkings of gold, silver or metal, such as spangles, fringes, gallions, cordons, ribbons and similar ornaments. .... kilog.  | 42 40          |      |        |                |
|      | 5. Gold and silver leaf, real, single or double, in books, including weight of books. .... kilog.  | 9 40           |      |        |                |
| 208. | Bronze or plated wares:<br>1. Of bronze or similar alloys (except bronzes and yellow metal) and detached parts of such articles, varnished or not, neither gilt nor silvered, weighing more than 425 grammes each. .... 100 kil.   | 235 80         |      |        |                |
|      | When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.  |                |      |        |                |
|      | 2. Of bronze and of other non-precious metals, gilt or silvered, as well as plated articles, and articles of alfenide or German silver, weighing more than 425 grammes each. .... 100 kil.   | 352 80         |      |        |                |
|      | When such articles weigh 425 grammes or less they shall be dutiable according to No. 181.  |                |      |        |                |
|      | 3. Knives, forks and spoons of German silver or of alfenide. .... 100 kil.   | 376 30         |      |        |                |
| 209. | Copper and brass wares:<br>1. Household utensils, even combined with wood, iron, leather, or other materials, bellows for domestic purposes. .... 100 kil.   | 58 80          |      |        |                |
|      | 2. Tools of all kinds, with or without handles of another material, nails, tacks, screws, wire and wire-rope, tinued or not, also metallic gauze. .... 100 kil.  | 23 30          |      |        |                |
|      | Note.—Copper wire, in order to be dutiable at the rate of mark 25 50 per 100 kilograms, must be less than 6 millimetres in the section.  |                |      |        |                |
|      | 3. Articles, other, of wire. .... 100 kil.   | 56 30          |      |        |                |
| 210. | Tinsel, white or yellow, also imitation gold and silver leaf, in book, including weight of books; foil of all kinds. 100 kil.  | 94 10          |      |        |                |
| 211. | Capsules, including weight of capsules. .... kilog.  | 382 30         |      |        |                |
| 212. | Tin and zinc wares not specially mentioned:<br>1. Polished or painted. .... kilog.   | 47 10          |      |        |                |
|      | 2. Neither polished nor painted. .... kilog.   | 17 60          |      |        |                |
|      | Note.—Common articles of Britannia metal and capsules for bottles are dutiable according to this number.   |                |      |        |                |
|      | Lead wares not specially mentioned. .... 100 kil.  | 14 10          |      |        |                |
|      | Note.—Lead sheets and pipes are dutiable according to No. 164.   |                |      |        |                |
|      | Cast-iron, malleable iron, and steel wares:<br>213. Heavy manufactures of cast-iron, not further worked, such as pipes and columns, castings in further worked, for buildings, roads, hydraulic works, &c. .... 100 kil.   | 11 80          |      |        |                |
|      | Note.—If such wares are further wrought, the duties shall be augmented by 50%.   |                |      |        |                |
| 214. | Heavy manufactures of wrought iron, not further worked, such as: anchors, grapples, cast-iron tyres for locomotives and railway carriages, also connecting rods, axles, &c., not further wrought. .... 100 kil.  | 11 80          |      |        |                |
|      | Note.—Should such articles be finished they will be dutiable as machines and parts of machines (No. 231).  |                |      |        |                |
| 215. | Small articles of cast-iron, and very common articles of wrought-iron, such as small nails, heating flat-irons, stove-plates, tripods, stove dampers; vessels of cast-iron, such as frying-pans and cauldrons; stove doors, weights, levers, cover-bars, rail-bolts, fencing, gratings and iron chains, including boom coupling chains, with links exceeding 12 millimetres in diameter. .... 11 80  |                |      |        |                |
| 216. | Common articles of wrought iron, such as spades, shovels, hay forks, scythes, sickles, rakes, horseshoes, anvils, rivets, nuts, screw bolts, fire-places, stoves for flat irons, kitchen stoves, axle boxes, wagon axles, hinges, hatchets, axes, choppers, bells, flat irons; wrought iron vessels, such as cauldrons and pots; bucket, stove doors, also iron furniture; scales, decimal and centesimal of a weight of more than 425 kilograms; wood screws of a length of more than 10 centimetres and chains, including boom coupling chains, with links of 12 centimetres or less, as well as all other similar articles of iron (see also "furnished with leather straps and worn with boots" are included in this No.); sheet iron tinued or covered with other common metals, and furnished with figures and inscriptions, painted in colours. .... 100 kil. | 17 60          |      |        |                |
|      | Note 1.—The articles specified in Nos. 215 and 216, or analogous articles, are subject to the duties stipulated even if they are painted with the object of preserving   |                |      |        |                |
|      | them from rust, and even if they are filed, perforated, planed, or screw-cut to an extent necessary for their destination.   |                |      |        |                |
|      | Note 2.—Should the above mentioned articles be enamelled or coated with a common metal, a surtax of 40% shall be levied.   |                |      |        |                |
| 217. | Articles of wrought iron or of cast-iron, filed, turned, or planed, such as scales of a weight not exceeding 425 kilograms, scale beams, window hinges and fastenings, screw and filing machine files, files, rasps, tongs, springs, carriage springs, ventilators, fells, safes and cases, poker, damper rests, doors, and handles for stoves, hammers, pinners; frame saws, pit saws, and adjusting saws ("scies a rectifier") with teeth or not, bronzed cast-iron parts for lumps, and other similar articles, neither with decorative painting, gilding, nor otherwise ornamented. .... 100 kil.  | 29 40          |      |        |                |
| 218. | Articles of wrought-iron and of cast-iron, polished, such as large edged instruments, common knives, plane-irons, cold-chisels, cross-cut chisels, drills, all b rers, common hand saws, fret-saws and circular saws, skates, coarse scissors, springs for bicycle saddles, nickelled, also unfinished parts of fire-arms, and other articles similar to the above. .... 100 kil.  | 47 10          |      |        |                |
| 219. | Fine hardware, finely polished, finely painted or not, gilt, or otherwise ornamented, or nickelled, with or without handles or fittings of wood, iron, bone, mother-of-pearl or similar materials, such as knives, penknives, razors, scissors, tools and instruments, door knobs, chandeliers, side arms, blades of sabres, swords, or daggers, damasked or not with gold or silver, portable fire-arms with or without engraving or fittings, and other similar articles; hardware, possessing an entirely plain and shiny exterior, so that no streaks are visible—intitule as polished hardware. .... 100 kil.   | 117 60         |      |        |                |
|      | Note 1.—Hardware inlaid or with incrustations or mountings of precious metals shall be dutiable according to No. 181.  |                |      |        |                |
|      | Note 2.—Knives with handles of alfenide or German silver shall be dutiable as articles of bronze or as plated articles; if they are fitted with gold handles or with silver or silver-gilt handles, they shall pay as gold or silver wares.  |                |      |        |                |
|      | Note 3.—The boxes, caskets, or cases in which such articles are imported shall be dutiable as wrought articles of the component material.  |                |      |        |                |
|      | Cartridges for guns and revolvers:<br>a. Load-d, imported in quantities under 100 kilas. .... 100 kil.   | 47 00          |      |        |                |
|      | b. Not loaded, i.e. consisting of a case, a load of powder and a wad, but without bullet or shot, imported in quantities under 100 kilas. .... 100 kil.  | 70 00          |      |        |                |
|      | Note.—The importation of cartridges for guns and revolvers imported in quantities under 100 kilas, and over is only allowed subject to special permission of the Imperial Senate to be applied for in each particular case.  |                |      |        |                |
|      | Rockets for signals prescribed for the use of Finnish steamships, and denoting cartridges for railways. .... kil.  | 0 25           |      |        |                |
| 220. | Nails, forged or cut, of a length of 3 centimetres or more, as well as ships' nails, or ship nails. .... 100 kil.  | 14 70          |      |        |                |
|      | Nails, forged or cut, less than 3 centimetres in length, as well as tacks, upholsterers' nails and wire nails. .... 100 kil.   | 17 60          |      |        |                |
|      | Note.—Nails which are galvanized or coated with another metal shall pay a surtax of 25%.   |                |      |        |                |
| 221. | Implement for agriculture and for horticulture:<br>a. Tools, implements, and apparatus not specially mentioned, exclusively employed for agriculture, and parts thereof. .... 100 kil.   | 17 60          |      |        |                |
|      | b. Mills, saw-mills and motors pay as machines (No. 231).  | 10 60          |      |        |                |
|      | b. Instruments, machines and apparatus exclusively employed in dairies, and parts thereof, also recipients for the conveyance of milk. .... 100 kil.   | 11 80          |      |        |                |
| 222. | Sheet iron and steel, tinued (in plate), or coated with other common metals. .... kilog.   | 8 20           |      |        |                |
| 223. | Wire of iron or steel of a diameter of less than 6 millimetres, not coated with other metals. .... 100 kil.  | 14 10          |      |        |                |
|      | Do., do., coated with other metals. .... kilog.  | 17 60          |      |        |                |
| 224. | Articles of sheet iron, varnished or tinued, not painted, gilt, or otherwise ornamented, bicycle wheel rims of wood, covered with lacquered iron, also metal fittings not elsewhere mentioned of iron or steel wire. .... 100 kil.   | 47 10          |      |        |                |
|      | Do., do., painted, gilt, or otherwise ornamented. .... kilog.  | 14 10          |      |        |                |
|      | Note.—Bird cages of iron or steel wire are dutiable as the foregoing.  |                |      |        |                |
| 225. | Cables, of iron or steel wire; also rope and gauze of iron wire coated or not with other metals. .... 100 kil.   | 20 60          |      |        |                |
| 226. | Needles for saddlers and pa-kers; bolkins, sailmakers' and knitting needles, pins, awis, and hair-pins. .... kilog.  | 188 20         |      |        |                |
|      | Sewing and other needles. .... kilog.  | 376 60         |      |        |                |
| 227. | Books and eyes, and croquet books. .... kilog.   | 188 20         |      |        |                |
| 228. | Hand cards. .... kilog.  | 20 60          |      |        |                |
| 229. | Pipes, drawn, galvanized. .... kilog.  | 8 80           |      |        |                |
| 230. | Large manufactures of sheet or plate iron, such as steam-boilers, cisterns, refrigerators, chimneys, bridges, and parts thereof, &c., not being detached parts of machines imported with the same. .... kilog.   | 11 80          |      |        |                |
| 231. | Machines, motors, apparatus, and tools not specially mentioned:<br>a. Entire, such as: locomotive, portable steam engines, turbines; spinning, weaving, wood working, and paper-making machines; mills and saw mills, fire engines, forge kilns, &c.<br>b. Parts and accessories of machines, such as: gearing, steam cylinders, and pump chambers, frames, plates, tyres, axles, connecting rods, valves, ventilators, machine rag-cutting knives, gears for friction plates, conical or hemip, carls (except hand-carls), spindles, grooved and polished cylinders, compressing engines, springs;  |                |      |        |                |



## SECTION III.—PRODUCTS OF MANUFACTURES, WORK-HOPS AND

TRADES.—Continued.

| No.   | GOODS.   | Duty.<br>M. P. | No.  | GOODS.  | Duty.<br>M. P. |
|-------|--|----------------|------|---|----------------|
|       | boblines, shuttles; capstans; ungrooved cylinders and plates, as well as other similar parts of machines.  |                | 2.   | Parasols of silk or half silk, lined.....each   | 3 20           |
| 1.    | Of iron or steel, with internal parts of copper and other common metals or their alloys, as well as of wood and other materials.....100 kil.   | 14 70          |      | Not lined; parasols of woollen ties.....  | 1 20           |
|       | Note 1.—Transmission belting and rope, and fire-engine hose pay duty according to the foregoing sub-division.  |                |      | Of other stuffs, as well as parasols framed, with handles.....each  | 0 80           |
|       | Note 2.—Wheels of locomotives and railway cars of wrought iron or steel are exempt from import duty.   |                | 239. | Pelties: Skins of the zibeline, black fox, fitch, chin-chilla, marten and of the ewan.....100 kil.  | 435 30         |
| 2.    | Of copper or other common metals, even if iron or steel are combined therewith in a small quantity.....  | 58 80          |      | Skins and tails of the musk rat.....  | 105 90         |
| c.    | Electro-technical instruments and apparatus, as well as parts and accessories thereof.....100 kil.   | 47 10          |      | Other, except seal-skins. (See No. 284.).....   | 211 80         |
| d.    | Accumulators and galvanic batteries, including parts and accessories thereof, also isolated cables and conduits for electro-technical purposes.....100 kil.  | 12 00          |      | Note 1.—Sheep-skins, neither dyed nor prepared, are exempt from duty.   |                |
|       | Electro-technical machines and apparatus weighing more than 2,000 kil., chiefly composed of iron come under subsection b, 1, of this No.   |                |      | Note 2.—Articles of fur, such as linings for coats, muffs, caps, &c., shall be subject to a surtax of 30%, and made up peltries and fur-clothing covered with stuffs to a surtax of 30%.  |                |
|       | Wares of asbestos, except asbestos powder and clothing.....100 kil.  | 12 00          | 240. | Pocket-books, cases, note-books, agendas, cigars, albums, portfolios and satchels:.....100 kil.   | 752 10         |
|       | Note.—The duties on asbestos clothing are increased by 20%: asbestos powder is dutiable under No. 11.  |                |      | Of silk or half silk.....   |                |
|       | Machine packing of asbestos.....100 kil.   | 12 00          |      | Other articles are dutiable according to No. 181.   |                |
|       | Other.....14 70  |                | 241. | Frames for mirrors and pictures, except metal frames.....   | 70 60          |
| 231a. | Sailing ships of iron or steel of 700 tons gross tonnage, or less; all steamships of wood, as well as all those of iron or steel, of 100 to 700 tons gross tonnage, classed at Lloyd's or registered in the French Bureau Veritas on price of purchase (1).....ad val.   | 2%             |      | With mirrors and pictures.....  | 1 00           |
|       | Other steamships, as well as steam launches, not decked, or half decked, on price of purchase.....ad val.  | 4%             |      | Note.—Small pictures and prints, having less than 612 square centimetres, with frames of mirror-glass, wood or other common materials, shall be dutiable as small mirrors at the rate of 47 marks 10 cent per 100 kilograms. Metal frames may, in all cases, as manufacturers, or the consignor, under including the weight of the picture or mirror, should it be impossible to separate the latter. |                |
| 232.  | Fish hooks with accessories, and fishing lines.....100 kil.  | 282 30         | 242. | Slate, wrought; slabs, framed tablets and all kinds of slate pencils.....100 kil.   | 3 40           |
| 233.  | Musical instruments, as well as accessories:   |                | 243. | Pens of all kinds, pen-holders, pencils, pen-cil sharpeners, black chalk in sticks or in pencils, ink-stands and pen wipers.....100 kil.  | 235 30         |
| 1.    | Pianos, of all kinds.....each  | 100 00         |      | Note.—Should such articles be imported in boxes or on cardboard they shall pay duty with the weight of the same.  |                |
| 2.    | Portable organs, harmoniums, piano-organs; large barrel organs, and harps.....each   | 30 00          | 244. | Joiners' and turners' wares:  |                |
| 3.    | Other.....each   | 235 30         |      | 1. Weighing more than 425 grammes each:.....100 kil.  | 4 70           |
|       | Note.—The boxes or cases in which musical instruments are imported shall be exempt from duty.  |                | 2.   | Varnished, polished, veneered, with gilt or silvered ornaments.....100 kil.   | 21 20          |
| 4.    | Accessories of musical instruments imported separately, such as bows, strings of all kinds, tuning forks, key-boards, hammers, metronomes, etc. 100 kil.   | 117 60         |      | Gilt, silvered, or with ornaments of bronze or other materials and inlaid.....100 kil.  | 58 40          |
| 234.  | Caps for men, without fur.....each   | 0 80           |      | Note 1.—Handles, feet, rings and castors shall not be considered as bronze ornaments.   |                |
|       | Note.—Caps trimmed with fur are dutiable according to No. 239.   |                |      | Note 2.—Furniture upholstered with leather or stuffs shall, when classed in subdivisions 1 and 2, pay a surtax of 25 %, but they shall be subjected to no surtax when comprised in subdivision 3.   |                |
| 235.  | Paper: Writing paper, white, coloured, or marbled, white glazed paper.....100 kil.   | 32 90          | 11.  | Weighting 425 grammes or less pay duty according to No. 181, with the exception of:   |                |
|       | Letter paper, white or coloured, as well as paper for playing cards.....100 kil.   | 68 20          |      | a. Bird cages of wood and shoemakers' pegs.....100 kil.   | 4 70           |
|       | Printing and packing paper, waste paper, blotting paper, and wall paper, white or coloured.....100 kil.  | 41 20          |      | Walking-sticks and pipe stems.....  | 282 30         |
|       | Surface-coated paper, thick or fine, white or coloured; labels for bottles, flasks, boxes, &c., without silvered or gilt ornaments, also paper with printed forms, white or coloured, neither gilt nor silvered.....100 kil.   | 117 60         |      | Brush handles, umbrella handles and other similar articles of wood:   |                |
|       | Paper (except paper hangings), gilt, silvered, printed or embossed, with borders, designs, motifs, arabesques, monograms and coats-of-arms, in sheets or in bands; cigarette paper, tracing paper, rice paper, tissue paper, Chinese paper for wrapping purposes, cardboard blanks for visiting cards; labels for bottles, flasks, boxes, &c., gilt or silvered; letter envelopes, and articles of cardboard or paper, ornamented lamp-shades, and all kinds of paper not specially mentioned.....100 kil. | 176 50         |      | a. Neither varnished, polished or veneered.....100 kil.   | 9 40           |
| 236.  | Boxes of cardboard for paper, and all other pharmaceutical labels and marks.....100 kil.   | 94 10          |      | b. Varnished, polished or veneered.....   | 42 40          |
|       | Note.—Paper with pictures, mottoes, music, or text of music, is subject to censorship.   |                | 245. | Snuff boxes are dutiable according to No. 181.  |                |
|       | Paper hangings of all kinds, and daisies.....100 kil.  | 32 90          | 246. | Trimnings not elsewhere mentioned, such as fringes, tassels, cordings, &c.:.....100 kil.  | 823 50         |
|       | Account books, even ruled and bound, also book-binding of all kinds.....100 kil.   | 141 20         |      | Of silk or half-silk.....   | 323 90         |
|       | Drawing paper, white or coloured, music paper, ruled or not; patterns for embroidery, coloured or not; card paper, not surface coated.....100 kil.   | 41 20          |      | Of wool or half-wool.....   | 235 30         |
|       | Books:   |                | 247. | Fans are subject, according to kind, to double the duty applicable to the fancy articles mentioned in No. 181.  |                |
| a.    | Published in Finland and reprinted abroad:.....kil.  | 2 00           | 248. | Lace and tulle:   |                |
| b.    | Bound in cloth or paper, not gilt-edged.....kil.   | 3 00           |      | Lace of all kinds, of cotton.....Kilogram.  | 11 80          |
| c.    | Otherwise bound, even gilt-edged.....kil.  | 2 50           |      | Of linen, hemp, wool, and silk (blonde).....  | 23 60          |
| d.    | Printed in Finland and bound abroad:.....kil.  | 0 50           |      | Tulle of all kinds, of cotton.....  | 3 30           |
| e.    | Bound in cloth or paper, not gilt-edged.....kil.   | 1 00           |      | Of other materials.....   | 14 10          |
| f.    | Otherwise bound, even gilt-edged.....kil.  | 0 50           | 249. | Hosiery and knitted goods, not elsewhere mentioned:.....100 kil.  | 823 50         |
| 257.  | Articles of papier mâché and carton-pierre, neither varnished nor painted.....100 kil.   | 4 70           |      | Of wool or half-wool.....   | 423 50         |
|       | Do. do., varnished, painted, gilt, or silvered, even with ornaments or incrustations.....100 kil.  | 82 40          |      | Of other materials.....   | 294 10         |
|       | Note.—Anatomical reproductions of carton-pierre are, according to No. 68, exempt from duty.  |                |      | Note.—Woven gloves are dutiable according to this number.   |                |
|       | Press-paper, paper for sheathing vessels and for roofing, of all kinds; emery, glass, or sand paper, pasteboard for stereotyping, bookbinding, saddletry, and shoe making.....100 kil.   | 3 50           | 250. | Feathers of the ostrich, marabout, bird of paradise, and all other ornamental feathers, including weight of boxes, gilt.  | 33 30          |
|       | Note.—Asphalted felt or tarred felt for sheathing, pay according to No. 174.   |                | 251. | Bedding stuffed with feathers, down, hair, horse-hair, cork, wool, or vegetable hair, or fitted with springs.....100 kil.   | 58 80          |
|       | Paper pulp, wood, straw, and vegetable fibre pulp, chemically prepared.....100 kil.  | 5 90           |      | Note.—Bedding imported by travellers as baggage is exempt from duty.  |                |
| 5 8.  | Umbrellas and parasols:  |                | 252. | Horsehair, wrought: Tissues.....100 kil.  | 41 20          |
| 1.    | Umbrellas of silk or half-silk.....each  | 3 20           |      | Sieve and broom.....  | 23 50          |
|       | Of wool.....   | 1 20           |      | Other manufactures.....   | 94 10          |
|       | Of other stuffs, as well as umbrella frames, finished with handles.....each  | 1 00           | 253. | Pipes, tobacco: Without fittings:   |                |
|       |  |                |      | Of meerschaum.....  | 752 90         |
|       |  |                |      | Of porcelain.....   | 23 50          |
|       |  |                |      | Of other.....   | 23 50          |
|       |  |                |      | With fittings of silver.....  | 1411 70        |
|       |  |                |      | Of common metals.....   | 282 30         |
|       |  |                |      | Note.—Cigar-holders are dutiable according to No. 181.  |                |
|       |  |                | 254. | Caretings of wood:  |                |
|       |  |                |      | Weighting more than 425 grammes each:.....100 kil.  | 82 40          |
|       |  |                |      | Gilt or silvered.....   | 21 20          |
|       |  |                |      | Other.....  | 21 20          |
|       |  |                |      | Weighting 425 grammes or less each, dutiable according to No. 181.  |                |
|       |  |                | 255. | Soap: Perfumed, or soap in powder.....100 kil. gross  | 105 90         |
|       |  |                |      | Other, also soft soap.....100 kil.  | 21 20          |
|       |  |                | 256. | Ropes, even of cuir (not including wire ropes).....   | 14 00          |
|       |  |                | 257. | Matches, chemical.....  | 32 90          |
|       |  |                | 258. | Clocks and watches:   |                |
|       |  |                |      | 1. Works of all kinds, without frames or cases, complete set  | 2 00           |
|       |  |                |      | Note.—Frames and cases are dutiable according to the component material. Should it be impossible to separate the mechanism, duty shall be levied according to the total weight, and according to the material of which the frames and cases are composed.   |                |

(1) Lifeboats of oil-sail cloth the hulls of which are formed of cushions stuffed with reinder hair and in which wood enters in a very slight proportion shall be dutiable at the rate of 10 marks per 100 kilograms.

| TARIFF.]  |   | FINLAND. |  | 237   |       |
|---|---|----------|--|---|-------|
| Nos.  | Goods.  | Duty.    | Nos.   | Goods.  | Duty. |
|   |   | M. P.    |  |   | M. P. |
| 2.  | Wall clocks of wood, common, with works of copper or wood.....each  | 0 80     | 273. Vehicles:   |   |       |
| 3.  | Tower clocks....."  | 40 00    | 1. Carriages with four wheels:   |   |       |
| 4.  | Watches with cases, of gold or gilt....."   | 4 00     | With springs, covered.....each   | 300 00  |       |
|   | Of silver or other metals, with or without gold or gilt edges.....each  | 2 00     | " " half-covered....."   | 150 00  |       |
|   | Note.—Astronomical watches and chronometers are exempt from duty according to No. 65.   |          | " " uncovered....."  | 60 00   |       |
| 5.  | Springs, wheels, hands, dials, and other parts of watches; watch keys imported separately, with the exception of those considered as fancy articles and classed in No. 181.....100 kil. | 70 63    | Without springs, covered....."   | 100 00  |       |
| 259.  | Wax: Articles of white, yellow, or coloured wax, except the wax figures classed in No. 48 and the tapers dutiable according to No. 298.....100 kil.                                     | 23 50    | " " half-covered....."   | 20 00   |       |
| 260.  | Scales, with accessories, as well as sets of foreign weights 100 kil.   | 41 20    | 2. Carriages with two wheels, of all kinds:  |   |       |
|   | Note.—Iron weights are classed in No. 215; beams of balances, decimal balances and Roman balances are dutiable according to Nos. 216 or 217.  |          | With springs....."   | 30 00   |       |
|   | Woven manufactures: I. Tissues:   |          | Without springs....."  | 15 00   |       |
| 261. A.   | Of Cotton:  |          | Sleighs, covered....."   | 60 00   |       |
| 1.  | Bookbinders' cloth.....100 kil.   | 117 60   | " half-covered, painted or varnished....."   | 10 00   |       |
| 2.  | Plush and velvet....."  | 329 40   | Note.—Common sleighs, not painted or varnished, are, according to No. 57, exempt from duty.  |   |       |
| 3.  | Light fabrics: such as muslin, lawn, crepe, &c., of which more than 18 square metres enter into one kilog.....100 kil.  | 635 30   | 4. Hand-carts, small, and perambulators:   |   |       |
| 4.  | Other kinds, close-woven:   |          | With springs.....each  | 5 00  |       |
|   | Unbleached, bleached, or of one colour...."   | 200 00   | Without springs....."  | 1 50  |       |
| 5.  | With small designs or stripes woven of wool or silk pay an additional 20 %.   | 305 90   | 5. Carts: With springs....."   | 20 00   |       |
|   | Note.—Tissues of cotton in the warp or woof of which wool or silk enters shall be considered as tissues of wool or of half-silk.  |          | Without springs....."  | 8 00  |       |
| 262. B.   | Of wool, with or without admixture of cotton, linen or other textile materials, with the exception of silk:   |          | 274. Railway carriages:  |   |       |
| 1. Fullled:   |   |          | 1st and 2nd class, also mail vans....."  | 1000 00   |       |
| Cloth, half-cloth, cashmere, and woollen satin....  | 588 20  |          | 3rd class....."  | 800 00  |       |
| Flannel, baize, frieze, blankets, and travelling rugs, horse cloths.....100 kil.  | 329 40  |          | Carriages for goods, covered....."   | 400 00  |       |
| Other kinds....."   | 470 60  |          | " " uncovered....."  | 300 00  |       |
| 2. Not fullled:   |   |          | PART III.  |   |       |
| Light, of which more than 10 square metres enter into 1 kilog.....100 kil.  | 847 00  |          | GOODS WHOSE IMPORTATION IS PROHIBITED.   |   |       |
| Other kinds, close-woven, including plush, &c....."   | 376 50  |          | 275. Ether, exceeding a specific weight of 0.72 at a temperature of 15° Centigrade,  |   |       |
|   | Note.—If with interwoven designs or stripes of silk, the duties shall be augmented by 20 %.   |          | Brandy, with the exception of French brandy or cognac.   |   |       |
|   | Should silk enter in the warp or woof, such goods shall be considered as tissues of half-silk.  |          | 276. Cannon, mortars, bullets, shells, and other warlike material; also military arms and cartridges for the same.   |   |       |
| 3. Turkish shawies, neckerchiefs and sashes; French <i>fermaux</i> and <i>demi-fermaux</i> shawies, and similar shawies, as well as borders, braidings, and the like.....Kilog.   | 18 80   |          | 277. Cocculus Indicus berries.   |   |       |
| 4. Woollen tissues, fulled or not, not dyed, for manufactures, such as machine-felt, press cloth, sacks, and cloth list; cotton cloth, folded three times, used as stiffening for shoes and treated with a solution containing ammonia.....100 kil. | 70 60   |          | 278. Gunpowder; nitro-glycerine and other explosives substituting gunpowder.   |   |       |
| 5. Bunting....."  | 141 20  |          | 279. Ecclesiastical ornaments of the orthodox faith, provided no permission has been obtained from the competent ecclesiastical authority; should such permission have been accorded, said articles will pay according to the component material.                        |   |       |
| 6. Carpets, woven of wool....."   | 188 20  |          | 280. Air-guns, as well as sticks with swords, daggers or other concealed arms.   |   |       |
| Of felt and Russian felt....."  | 70 60   |          | 281. Small Finnish and Russian money, of copper or silver, as well as all foreign copper or silver money of a low standard.  |   |       |
| 263. C.   | Of linen or hemp, with or without admixture of cotton:  |          | 282. Playing cards.  |   |       |
| 1. Cambrie and lawn.....100 kil.  | 705 90  |          | 283. Bedding, except that mentioned in No. 231.  |   |       |
| 2. Linen tissues of all kinds....."   | 423 50  |          | 284. Skins and fur of seals.   |   |       |
| 3. Damasked linen....."   | 470 60  |          | Note 1.—A decision of the Council of Ministers, sanctioned by the Emperor on the 1st Aug. 1910, prohibits until further orders the importation into Finland of rigid guns, of revolvers and pistols of all kinds, also of cartridges and other ammunition for said arms. |   |       |
| 4. Ticking....."  | 94 10   |          | Note 2.—Under various regulations, horned cattle, swine, and the flesh and other raw products of such animals, also horses entering from certain countries, are prohibited to be imported into Finland.  |   |       |
| 5. Sail cloth and tissues for carpets, of linen, hemp, or jute.....100 kil.   | 70 60   |          | From this rule are, however, excepted untanned hides and skins, completely dried or salted, which are allowed to be imported subject to compliance with the conditions laid down in the Notification of the Imperial Senate, dated Nov. 29, 1910.                        |   |       |
| 6. Other kinds....."  | 423 50  |          | EXPORTATION.   |   |       |
| Carpet tissues of colr....."  | 70 60   |          | Nos.   | Goods.  | Duty  |
| 264. D.   | Of silk:  |          |  |   | M. P. |
| 1. Transparent, such as gauze, gauze-muslin, crape, &c.....Kilog.   | 42 40   |          | 1. Bone, unwrought, even crushed or ground.....100 kil.  |   | 1 40  |
| 2. Plush....."  | 18 80   |          | 2. Rags of all kinds....."   |   | 17 60 |
| 3. Other kinds, including those broadened with gold or silver.....Kilog.  | 23 50   |          |  | The export duties on sawn wood, on sawn beams and other large timber are provided for by special regulations. |       |
|   | Note.—Velvet is dutiable as pure silk tissue, other, if the face is of silk and the reverse of cotton.  |          | TABLE OF TARE ALLOWANCES.  |   |       |
| 265. E.   | Of half-silk:   |          | A.—Importation.  |   |       |
| 1. Plush.....Kilog.   | 18 80   |          | Percentage to be deducted.   |   |       |
| 2. Other kinds....."  | 11 80   |          |  |   |       |
| 266. II.  | Ribbons and chemille:   |          |  |   |       |
| 1. Of velvet, silk plush, or of pure silk....."   | 18 80   |          |  |   |       |
| 2. Of half-silk....."   | 9 40  |          |  |   |       |
| 3. Of wool or half-wool....."   | 8 80  |          |  |   |       |
| 4. Other kinds....."  | 2 80  |          |  |   |       |
| 267. III.   | Embroidering cloth (canvas, marly, &c.):  |          |  |   |       |
| 1. Of silk....."  | 8 20  |          |  |   |       |
| 2. Of wool....."  | 4 20  |          |  |   |       |
| 3. Other kinds....."  | 2 90  |          |  |   |       |
|   | Note.—Tapestry, partly finished, shall pay duty with a surtax of 20 %.  |          |  |   |       |
| 268. IV.  | Oiled cloth:  |          |  |   |       |
| 1. Of silk or taffeta.....100 kil.  | 823 50  |          |  |   |       |
| 2. Other kinds, including stuffs impregnated with gutta-percha and prepared canvas for artists 100 kil.   | 70 60   |          |  |   |       |
|   | Note.—Peaks and other accessories of oil-cloth for caps pay according to sub-division.  |          |  |   |       |
| 269. V.   | Sacks of coarse tissues.....each  | 0 10     |  |   |       |
| 270. VI.  | Hose and buckets of linen or hempen tissues. 100 kil.   | 7 10     |  |   |       |
|   | Coarse tissues for sacks, of hemp or jute....."   | 7 10     |  |   |       |
|   | Carpets of filled hair, thickly coated with oil paint (houlinon)....."  | 7 10     |  |   |       |
| 271. VII.   | Fishing nets of all kinds....."   | 9 40     |  |   |       |
| 272. VIII.  | Bolting cloth, of silk or of wool, and sieves made therewith.....100 kil.   | 94 10    |  |   |       |

\* Surrounded or not with straw.

TABLE OF TARIFF ALLOWANCES—continued.  
Percentage to be deducted.

| GOODS.  | Sacks of canvas, hair and matting. |        |        |         |         | Baskets. |         |         |         |         |
|---|------------------------------------|--------|--------|---------|---------|----------|---------|---------|---------|---------|
|   | Various packages.                  | Cases. | Casks. | Single. | Double. | Treble.  | Single. | Double. | Treble. | Double. |
| Sugar: refined, in loaf, lump, or powder  | 15                                 | 13     |        |         |         |          |         |         |         |         |
| Raw, except Japanese sugar in boxes   | 15                                 | 13     |        |         |         |          |         |         |         |         |
| Javanese sugar, in boxes  | 20                                 | 15     |        |         |         |          |         |         |         |         |
| Tobacco: in the leaf or in  | 20                                 | 15     |        |         |         |          |         |         |         |         |
| Note.—Cigars and cut smoking tobacco shall be dutiable on net weight. Should the tobacco be enclosed in sacks, it shall be weighed with the same. |                                    |        |        |         |         |          |         |         |         |         |
| In bales of canvas or matting, with corlage   | 4                                  |        |        |         |         |          |         |         |         |         |
| In bales of canvas, with bast or shavings   | 15                                 |        |        |         |         |          |         |         |         |         |
| In platted bales, with bast or shavings, with or without canvas   | 12                                 |        |        |         |         |          |         |         |         |         |
| In sermons  | 9                                  |        |        |         |         |          |         |         |         |         |
| Snuff   | 28                                 | 30     |        |         |         |          |         |         |         |         |
| In earthenware receptacles  | 45                                 |        |        |         |         |          |         |         |         |         |
| Tobacco stems   | 10                                 |        |        |         |         |          |         |         |         |         |
| Fruits: units of all kinds, almonds, chestnuts and carobs   | 16                                 | 14     | 2      | 4       | 6       | 6        | 10      |         |         |         |
| Dried, with the exception of the following  | 12                                 | 12     | 2      | 4       | 6       | 6        | 10      |         |         |         |
| Plums and figs  | 18                                 | 14     |        |         |         |          |         |         |         |         |
| Currants  | 14                                 | 10     |        |         |         |          | 6       | 10      |         |         |
| Hops  | 12                                 | 15     |        |         |         |          |         |         |         |         |
| Tin, in paper packets, or in boxes, without sheet-lead  | 32                                 |        |        |         |         |          |         |         |         |         |
| In boxes lined with sheet-lead  | 33                                 |        |        |         |         |          |         |         |         |         |
| In boxes, without lead, with covering of calf skin  | 30                                 |        |        |         |         |          |         |         |         |         |
| In boxes lined with sheet-lead, without covering  | 30                                 |        |        |         |         |          |         |         |         |         |
| In boxes lined with sheet-lead and with covering of calf skin   | 40                                 |        |        |         |         |          |         |         |         |         |
| In boxes, with receptacles of sheet-lead  | 35                                 |        |        |         |         |          |         |         |         |         |
| b. Materials for Manufactories, &c.   |                                    |        |        |         |         |          |         |         |         |         |
| Cotton, spun  | 20                                 | 20     |        |         |         |          |         |         |         |         |
| " In bales  | 8                                  |        |        |         |         |          |         |         |         |         |
| Baxax, refined or not   | 10                                 | 10     |        |         |         |          |         |         |         |         |
| Tartar, refined or not  | 10                                 | 10     |        |         |         |          |         |         |         |         |
| Resin, white, galipot, copalony, and American resin   | 15                                 | 17     |        |         |         |          |         |         |         |         |
| Sponges   | 25                                 | 30     | 7      |         |         |          |         |         |         |         |
| Gums: gumm, gum senegal, gum gamboge, gum tragacanth, copal, sandarac, and all gums not elsewhere mentioned                                       | 18                                 | 10     | 2      | 4       |         | 5        |         |         |         |         |
| Alum  | 10                                 | 10     | 2      | 4       |         |          |         |         |         |         |
| Colours and colouring substances:   |                                    |        |        |         |         |          |         |         |         |         |
| Aniline in tin receptacles  | 15                                 |        |        |         |         |          |         |         |         |         |
| White lead and minimum  | 22                                 | 8      |        |         |         |          |         |         |         |         |
| Indigo, compressed  | 30                                 |        |        |         |         |          |         |         |         |         |
| " not compressed  | 14                                 |        |        |         |         |          |         |         |         |         |
| In sermons  | 14                                 |        |        |         |         |          |         |         |         |         |
| Tinular, in double cases, in double leather bags, or in casks   | 15                                 |        |        |         |         |          |         |         |         |         |
| Cochineal   | 20                                 |        | 12     |         |         |          |         |         |         |         |
| Archil and lac dye  | 20                                 |        |        |         |         |          |         |         |         |         |
| Arnotto in earthenware receptacles  | 40                                 |        |        |         |         |          |         |         |         |         |
| " in baskets with canvas  | 5                                  |        |        |         |         |          |         |         |         |         |
| in baskets enclosed in casks  | 15                                 |        |        |         |         |          |         |         |         |         |
| Safflower, in bales   | 5                                  |        |        |         |         |          |         |         |         |         |
| Saffron in tin receptacles  | 20                                 |        |        |         |         |          |         |         |         |         |
| Colours, colouring substances and extracts, other, not mentioned in the tariff, in tin receptacles  | 12                                 | 10     | 10     | 2       | 4       |          | 5       | 8       |         |         |
| Star  | 10                                 | 10     |        |         |         |          |         |         |         |         |
| Incense   | 20                                 | 12     |        |         |         |          |         |         |         |         |
| Benzoin and Balsam of Tolu  | 14                                 |        |        |         |         |          |         |         |         |         |
| Linen yarn, in bales  | 8                                  |        |        |         |         |          |         |         |         |         |
| Metals: Antimony  | 10                                 |        |        |         |         |          |         |         |         |         |
| Orpiment, realgar, and arsenic  | 10                                 |        |        |         |         |          |         |         |         |         |
| " in double cases   | 15                                 |        |        |         |         |          |         |         |         |         |
| Earthenware and litharge of silver  | 8                                  |        |        |         |         |          |         |         |         |         |
| Tin-foil and tin in bars  | 10                                 | 6      |        |         |         |          |         |         |         |         |
| Steel, not wrought, and spelter or zinc in sheets   | 7                                  |        |        |         |         |          |         |         |         |         |
| Chalk   | 8                                  |        |        |         |         |          |         |         |         |         |
| Sil ammoniac, refined or not  | 12                                 | 12     | 2      |         |         |          |         |         |         |         |
| Galban and dividivi   | 20                                 | 10     |        |         |         |          |         |         |         |         |
| Sassa, in iron receptacles  | 20                                 |        |        |         |         |          |         |         |         |         |
| Phosphorus, in tin receptacles containing water   | 25                                 |        |        |         |         |          |         |         |         |         |
| Chemical products, except chloride of lime  | 10                                 | 10     | 2      | 4       |         |          |         |         |         |         |
| Chemical products in receptacles of glass   | 30                                 |        |        |         |         |          |         |         |         |         |
| " " " of earthenware  | 40                                 |        |        |         |         |          |         |         |         |         |

† With or without canvas.

‡ The tare of 15 % and 12 % for bales with bast shall only be accorded when the tobacco is entirely covered by the bast. In contrary cases the goods shall be dutiable according to net weight.

§ Surrounded or not with straw.

¶ The tare of 30 % is not applicable to wooden boxes lined with this variety of tin. The actual net weight of the tea is to be taken as the basis for assessing duty.

Percentage to be deducted.

| GOODS.  | Sacks of canvas, hair and matting. |        |        |         |         | Baskets. |         |         |         |         |
|---|------------------------------------|--------|--------|---------|---------|----------|---------|---------|---------|---------|
|   | Various packages.                  | Cases. | Casks. | Single. | Double. | Treble.  | Single. | Double. | Treble. | Double. |
| Chloride of lime  | 1                                  | 25     | 12     |         |         |          |         |         |         |         |
| Silk, raw or spun, of all kinds   | 1                                  | 25     | 12     |         |         |          |         |         |         |         |
| Silk in bales   | 10                                 |        |        |         |         |          |         |         |         |         |
| Shellac   | 25                                 | 15     | 2      | 4       |         |          |         |         |         |         |
| Wool, spun of all kinds   | 25                                 |        |        |         |         |          |         |         |         |         |
| Note.—Wool prepared for wadding wound on wooden bobbins shall be weighed with the bobbins, for which a tare allowance of 25 % of the gross weight of the wool will be accorded. |                                    |        |        |         |         |          |         |         |         |         |
| Wool, spun, of all kinds, in bales  | 8                                  |        |        |         |         |          |         |         |         |         |

## c. Manufactured Products.

|   |    |    |   |   |  |    |  |  |  |  |
|---|----|----|---|---|--|----|--|--|--|--|
| Nails of iron   | 20 | 12 | 1 | 2 |  |    |  |  |  |  |
| Cork, wrought   | 30 | 12 | 1 | 2 |  |    |  |  |  |  |
| Tin plate   | 7  | 7  | 1 | 2 |  |    |  |  |  |  |
| Seythes, sickles, chaff-cutters, pruning shears, and knives for trimming hedges | 18 | 18 |   |   |  |    |  |  |  |  |
| Vessels, plates, and dishes, of faience, porcelain or glass                     | 35 | 30 |   |   |  | 25 |  |  |  |  |
| Wire of iron, steel, copper, or brass   | 7  | 7  | 1 | 2 |  |    |  |  |  |  |

## General observation.

Tissues, bands and ribbons of cotton, linen, silk, or wool wound on boards, bobbins, or caribour, or in several packages, must be weighed with the same without deduction of any tare.

Golden yarns wound on wooden bobbins or cardboard are excepted; for which goods a tare allowance of 33 % of the gross weight will be granted.

## Wet substances.

All wet substances except those mentioned below:

|  | Per cent. |
|--|-----------|
| In large casks   | 20        |
| In ordinary casks  | 17        |
| In glass receptacles   | 30        |
| In earthenware receptacles   | 40        |
| In tin receptacles   | 12        |
| Onpers, olives, anchovies and all kinds of fish preserved in ordinary wooden receptacles | 25        |
| Oil of turpentine and other kinds of turpentine in double casks                          | 30        |
| Mercury in cast-iron receptacles   | 20        |
| " in leather bottles enclosed in casks   | 15        |

## B.—Exportation.

|                      |    |
|----------------------|----|
| In cases and casks   | 10 |
| In cloth sacks       | 12 |
| In sacks and matting | 3  |

## SPECIAL REGULATIONS FOR THE APPLICATION OF THE CUSTOMS TARIFF.

1.—The duties stipulated in the tariff apply to goods imported from, or exported by sea to a foreign country by Finnish vessels authorized to import goods, also by Russian vessels, and by foreign vessels which, according to treaties, enjoy the same privileges as Finnish vessels, or by the Swedish and Norwegian land frontier, and, in winter, by the Gulf of Aland or the Gulf of Bothnia. The duty on goods imported or exported on vessels which do not enjoy the same privileges as Finnish vessels shall be increased by 50 %.

Goods, the exportation of which is not prohibited, exported from Finland, may be re-imported exempt from duty for a period of two years from their exportation if they cannot be stamped, and for a term of four years if they can be stamped, but on condition that their exportation be proved by the Customs registers, and confirmed by the commercial documents of the Consul, by a competent authority, or otherwise, and is relating to goods which can be stamped, on condition that such goods bear the stamp of the Finnish Customs-house delegated to stamp goods on exportation.

If the above-mentioned proofs are conclusive as regards the identity of the goods presented, an authorization to re-import them will be granted by the Customs-house, otherwise it can only be granted by the Customs Department according to the declaration furnished by the Customs-house of import.

2. Goods imported into Finland from Russia or vice-versa, are subject to special regulations.

3. Goods are considered as being exempt from duty only when it is so stipulated in the tariff or when they are admitted free of duty in virtue of a special authorization (See § 5 of the regulations applicable to articles imported by travellers for personal use and to ships' provisions).

4. Only those goods whose importation is prohibited in the tariff, or which in the future may be prohibited, shall be considered as prohibited goods.

For goods which are prohibited but whose entry is allowed in virtue of a special authorization, the duties shall be levied conformably to the prescriptions which must always accompany such authorization. Grape-vine and other beverages in bottles shall only be cleared inwards when they are packed in cases, hampers or casks.

5. Clothing, body linen, furs, fur coats, boots and shoes, arms, watches, flasks, boxes, buckles, victuals, provisions, vessels, baskets, cases, trunks, valises, and other articles for the personal use of a traveller during a journey, imported across the frontier or through a port of Finland shall, according to the standing and condition of each person, be exempt from duty. Should the luggage which arrives at a Finnish frontier or in a Finnish port be unaccompanied by the traveller, he should the traveller not present himself, in the first instance, within three days, and in the second, within eight days, or should he in the interval arrive with other goods, which are not for his personal use, he shall pay Customs duty on all dutiable goods, with exception of clothing and body linen. The foregoing shall also apply to luggage arriving after the traveller, or at another place, when such traveller has brought luggage with him. In no case can prohibited goods be imported.

6. Carriages and sleighs of travellers which enter into Finland by land or by sea and which are not exempt from duty according to No. 57 of the



tariff shall pay the duties stipulated in No. 273; a receipt for such payment shall be delivered to the traveller at the frontier, or in one of the Finnish ports, by the competent Customs-house authorities who must affix a special seal on said vehicles; should the seal be found intact on the re-exportation of the sleigh or carriage the duties paid shall, on presentation of the above-mentioned receipt, be refunded to the traveller.

A traveller having exported a carriage or sleigh from Finland can, on re-import, enter the same duty-free, provided that he can prove, either by a Customs seal affixed to the vehicle at the time of exportation or by any other means, that the carriage or sleigh is really the one which was exported from the country.

7. The master of a Russian or Finnish sailing vessel arriving in a Finnish port from a foreign or Russian port, other than ports in the Baltic Sea or in the Gulf of Finland, shall be entitled to land free of duty the provisions enumerated below in the quantity stated; for vessels arriving from foreign ports of the Baltic Sea or the Cattegat, for every member of the crew and for every passenger, 425 grammes of coffee, 850 grammes of sugar, 850 grammes of rice, 106 grammes of tea, 212 grammes of tobacco, 2 litres of wine, 2 litres of brandy.

For vessels arriving from other foreign ports or from Russian ports except those on the Baltic Sea or in the Gulf of Finland, double the quantity of the provisions above enumerated. Attention is called to the fact that wine and brandy cannot be substituted for each other under the above clauses, so that any shipper or importer who claims more than the allowed quantity of one article on account of such deficiency claim any greater allowance of the other; and further, that when coffee, rice, sugar, tea, tobacco are found to exceed a vessel's proper allowance under the above clauses such excess shall unconditionally be entered for duty unless the vessel at once clears again for a foreign port.

If on a Finnish port for a foreign voyage, the six above-mentioned stores are found to exceed the quantities hereinbefore fixed, the master may declare the excess for re-exportation, in which case such excess of stores shall be kept under Customs seal and be subject to the specially prescribed control in a bonded warehouse or in some other safe and proper place on board the vessel until the ship sails again. Should, however, a portion of this excess of stores, on account of the prolonged sojourn of such vessel in a Finnish port, be required for the use of the crew on board, such portion may be delivered shall be duty-free. When the quantity of brandy exceeds the allowance for re-exportation in the present paragraph as admitted duty free, but does not exceed double said allowance, the excess shall be dutiable according to No. 73 of the tariff; the quantity exceeding double the allowance shall be confiscated and the master shall be held responsible for fraudulent importation.

Stores other than those referred to above, which have not been consumed during the sojourn of a vessel in a Finnish port or on which import duties have not been paid, may be re-exported on the same vessel, provided that the formalities of control be complied with.

The preceding dispositions also are applicable to Russian and Finnish vessels, both when coming into Finland from a Russian port of the Baltic Sea or the Gulf of Finland. The vessels shall pay the duties in question, either in the Customs-house or in a consular station, but with the restriction that not more than 1 litre of brandy per member of the crew and per passenger can be imported.

National stores actually exported by a vessel, in accordance with the clearance certificate issued by the Customs, which have not been consumed during the voyage, are, on their return, like duty-free goods arriving from abroad, exempt from duty.

Every master of a Russian or Finnish steamship conveying passengers between Finnish and Foreign ports may, on arrival at a Finnish Customs house, carry on board, without paying duty, the necessary ship provisions, whether such provisions be in the shape of liquor or other food supplies. During the sojourn of the vessel in a Finnish port it is prohibited to have said goods unless duty be paid thereon, or to deliver or sell them except in a quantity strictly necessary for the needs of the crew and passengers.

In order to prevent abuse, everything found on board of a ship on its arrival in the shape of liquor or other dutiable goods must, with the exception of a small quantity deemed necessary for the needs of the vessel during its stay in the port, be under the control of the Customs; the master or steward shall, however, be authorised in case of need and by means of a special declaration, to receive a certain quantity in addition to that authorised to be issued for the needs of a vessel during its stay in the port.

The voyages for the year having terminated, the provisions which remain shall be subject to import duties in full, with exception of the quantity of each kind of goods which is on board at the time of the departure of the vessel at the time of its first departure from a Finnish port on the same or another year. The quantity which is to be deducted must be established by a certificate issued by the Customs of the port when said first departure took place, and in order to benefit of the above-mentioned reduction such certificate must be presented at the time that the duty is paid on the surplus.

Dutiable goods on board of every foreign vessel arriving in a Finnish port must be placed under the control of the Customs until the departure of the vessel. Should, however, a portion of the stores be required for the use of the passengers and crew during the stay of the vessel in port such portion may be given out.

8. Household effects, kitchen utensils, furniture and other articles in use shall pay duty as new duty when their owner has not obtained a special permission to import the same with a rebate of duty or exempt from duty.

9. Masters of foreign or national vessels, for a port of Finland where a Customs-house is established, may, on arrival, replenish their provisions or to receive orders relative to the continuation of their voyage, can, by complying with the established regulations and by declaring the quantity and nature of the goods destined to other ports of the interior or abroad, only discharge a greater or lesser quantity of their cargo, while the discharged goods the importation of which is not allowed, and replace those discharged goods the importation of which is not allowed, without paying other duties than those due on the goods discharged or shipped; the vessel, however, shall pay shipping dues in full.

10. Goods imported incomplete or in old articles, such as stockings or gloves not paired, caps, without saucers or saucers without cups, &c., shall pay the same duty as complete goods.

Flasks and bottles containing one-half litre or less shall pay no duty the duties stipulated for an entire bottle; but, if their capacity range from one-half to one litre, inclusive, they shall pay as whole bottles. When their capacity is between one and two litres, they shall be dutiable according to the bases fixed in the tariff. Liqueurs and other spirituous beverages, in bottles or jars not exceeding a quarter of a litre in capacity, shall pay on importation into the country in quantities under 5 litres, the duties which would be chargeable on the same quantity of said spirituous beverages if they were imported in whole (litre) bottles.

11. When the owner is absent at the time of discharge of the goods and of the payment of duty, his representative must, in his place and in full, accomplish all Customs formalities.

12. Should contestations arise between Customs employees and owners of goods as to the denomination or nature of a declared merchandise, or should the employee be doubtful as to the proper classification, the case shall be submitted to the Customs Department, to which, when possible, a sample of the goods shall be forwarded, in order that the Administration, after taking the advice of competent persons, may render its decision. The Customs employees have no doubts as to the proper classification of the article in one or the other number of the tariff, the owner is required to pay duty according to the decision of the Customs Department. The owner may always lodge a protest for making a false declaration. The owner is the only person who has the right in conformance to law, to appeal to the Emperor from the decisions issued by the Direction General of Customs.

13. All goods referred to in a number of the tariff shall be dutiable according to said number; but should goods be imported which are not enumerated in the tariff and for which no duties have been established, the Customs shall, after having examined and appraised the goods, notify the owner, or his representative, must, within thirty days following the notification of the decision rendered by the Customs Department, or when the matter has been submitted to the examination of the Emperor, pay into the Customs-house where the goods were imported, the amount of the duties to be paid. In case of goods was effected the duties established by the tariff, the owner still has the privilege, during eight months of clearing the goods on payment of the duties stipulated in the tariff, increased by 50 %, of re-exporting the same. Should the duties not be paid or the goods re-exported after the expiration of this period, such goods shall be confiscated and sold by the Customs for the benefit of the State.

14. Should the amount of the duties leviable terminate by a fraction and should such fraction be inferior to one half-penny, it will be ignored; but should such fraction be inferior to one half-penny or more, it should be reckoned as an entire penny.

15. All goods which are not specially inscribed in the tariff as dutiable on gross weight, &c., with the weight of the packages, shall pay duty according to the tariff and of tare allowances or when no tare has been established, according to net weight.

Should the owner of the goods be dissatisfied with the tare, he can cause the goods to be weighed separately and pay the duty on net weight. The same facility is granted to Customs employees.

16. Goods exempt from import and export duties shall likewise be exempt from additional dues.

17. Masters of vessels and owners of goods, as well as the Customs employees, are required to comply with the regulations established for declarations, the payment of duty, &c.

APPENDIX.

(PREFERENTIAL TARIFF.)

Extract from the Sovereign decision of H.M. the Emperor, dated May 29, 1897, as to the commercial relations between the Empire and the Grand Duchy of Finland.

CHAPTER II.

RUSSIAN GOODS IMPORTED FROM RUSSIA INTO THE GRAND DUCHY OF FINLAND.

§ 29.—All goods and articles the origin of Russia are free on leaving the Empire and entering the Grand Duchy of Finland, by sea, by land and by the lake of Ladoga, save the following exceptions: (1) Brandy, importation of which into the Grand Duchy of Finland is prohibited; (2) Goods specified in Schedule V. hereunto annexed, which are liable to import duties in the Grand Duchy; (3) Playing Cards, subject to the same duties as playing cards manufactured in the Grand Duchy; (4) Bone of all kinds unmanufactured, which, on exportation from the Empire into the Grand Duchy of Finland, can only be admitted duty free if intended for the use of Finnish industries and is subject to special attestation.

V.—SCHEDULE OF RUSSIAN GOODS LIABLE TO DUTY ON IMPORTATION INTO THE GRAND DUCHY OF FINLAND.

| Nos. of the Finnish Tariff.   | Goods. | Duties in Finnish Marks. |
|---|--------|--------------------------|
| 73. Arrack, rum, cognac, French brandy, of a strength not exceeding 11 degrees:   |        |                          |
| a. In casks or other receptacles containing more than 2 litres .....  | .....  | 100 kil. 18 00           |
| b. In bottles, not taking into consideration the strength .....   | .....  | 2 00                     |
| 74. Beverages of all kinds prepared with arrack, rum, cognac, &c., with the addition of sugar or other sweetening substances: |        |                          |
| a. In casks .....   | .....  | 100 kil. (1) 25 00       |
| b. In bottles, and liqueurs of all kinds .....  | .....  | 2 00                     |

## V -SCHEDULE OF RUSSIAN GOODS, &amp;c.—continued

| Nos.<br>of the<br>Finnish<br>Tariff. | Goods.   | Duties in<br>Finnish Marks |
|--------------------------------------|--|----------------------------|
|                                      | NOTE 1.—Colouring substances for wines and<br>rum, as well as for beer, containing alcohol, are<br>duty-free according to this number. |                            |
|                                      | NOTE 2.—Liquors can only be imported in<br>bottles or jars.  |                            |
| 75.                                  | Grape wines:   |                            |
|                                      | 1. Of all kinds, in wood .....   | 100 kil. gross 25 00       |
|                                      | 2. Non-sparking, in bottles .....  | bottle of one litre 0 30   |
|                                      | 3. Sparkling, in bottles .....   | bottle 1 80                |
| 76.                                  | Mead and "Pilsner" porter, and beer of all kinds:  |                            |
|                                      | In wood .....  | hectolitre 11 50           |
|                                      | In bottles .....   | bottle 0 10                |
| 92.                                  | Sugar:   |                            |
|                                      | 1. Raw, of any colour, saccharine richness, quantity and<br>destination .....  | 100 kil. 36 00             |
|                                      | 2. Refined, also sweetmeats and caramel .....  | 48 00                      |
| 102.                                 | Molasses of all kinds, except syrup of honey and syrup of<br>fruits and berries .....  | 100 kil.(1) 16 00          |
| 106.                                 | Tobacco:   |                            |
|                                      | 1. Not manufactured:   |                            |
|                                      | a. In the leaf, with or without stalk .....  | 100 kil. 54 50             |
|                                      | b. Sticks .....  | 96 00                      |

(1) In conformity with a decision of the Imperial Senate, dated August 1897, arrack, rum, cognac and French brandy, in casks or other receptacles containing more than 2 litres, beverages of all kinds prepared with arrack, rum, cognac, or with wines, with the addition of sugar or their sweetening substances, in casks, and molasses of all kinds, except grape of honey, of fruits and of berries, are dutiable according to *grains* each.

| Nos.<br>of the<br>Finnish<br>Tariff. | Goods.   | Duties in<br>Finnish Marks |
|--------------------------------------|--|----------------------------|
| 2.                                   | Manufactured:  |                            |
| a.                                   | Smoking, cut, in rolls and in carrots.....   | kilog. 2 00                |
| b.                                   | In powder or snuff.....  | 2 00                       |
| c.                                   | Cigars, and cigarettes of cut tobacco wrapped in tobacco leaf .....  | kilog. 2 50                |
| d.                                   | Cigarettes, paper .....  | 2 50                       |
|                                      | Margarine (artificial butter) .....  | 100 kil. 34 00             |
|                                      | NOTE.—In conformity with a decision of the Imperial Senate communicated to the Customs Department by a notice from the Financial Office dated August 16, 1904, the product known under the name of solidified alcohol may be imported from the Empire into Finland at the rate of 34.10 marks per 100 kilograms, provided it has been denatured under the regulations in force in Finland. |                            |

SCHEDULE OF GOODS ENJOYING THE BENEFIT OF THE CONVENTIONAL TARIFF ON IMPORTATION FROM A COUNTRY ENTITLED TO THE MOST-FAVOURLED-NATION TREATMENT

| Goods.  | Duties.        |
|---|----------------|
|   | M. P.          |
| Iron ore .....                                    | Free.          |
| Cork, manufactured .....                          | Free.          |
| Exports, manufactured .....                       | Free.          |
| Common salt (kiln-dried rough or fine salt) ..... | 100 kil. 0 25  |
| Cork, manufactured, L. & C., cork, bungs &c ..... | 100 kil. 36 00 |
| Olive oil: In casks .....                         | " 18 80        |
| In bottles .....                                  | " 20 00        |
| Grape wines, of all kinds, in casks .....         | " 38 00        |
| The same, non-sparkling, in bottles .....         | bottle 0 50    |

## FRANCE

For lists of products and merchandise of the United States of America and the Island of Porto Rico and the Dominion of Canada enjoying the benefit of the Minimum Tariff see Schedules at the end of the Tariff.

## ALPHABETICAL INDEX TO THE GOODS ENUMERATED IN THE TARIFF

|                               |                      |                               |                    |                                |                    |                               |                |
|-------------------------------|----------------------|-------------------------------|--------------------|--------------------------------|--------------------|-------------------------------|----------------|
| Albaca (lemp) .. .. .         | No. 144              | Bacon .. .. .                 | No. 17             | Tricks .. .. .                 | No. 181, 181a, 381 | Chains of iron or steel ..    | No. 560, 562   |
| Accumulators electric ..      | 576c                 | Balances, scales .. ..        | 523b               | Bromine and bromide ..         | 23a, 23d           | Chairs, railway .. .. .       | 552            |
| Acetates .. .. .              | 256                  | Ballast trucks .. .. .        | 630                | Bronze, and articles of ..     | 221, 573           | Charcoal .. .. .              | 158            |
| Acetylene lighting, articles  | 630                  | Balloons, paper .. ..         | 616b               | Brooms .. .. .                 | 596, 596b          | Cheese .. .. .                | 36             |
| Acids .. .. .                 | 238a                 | Balls, billiard .. .. .       | 639                | Brushes .. .. .                | 641b               | Chemical products obtained    | 38             |
| .. derived from coal-tar      | 280, 229             | .. for ball bearings ..       | 639                | Brush-makers' waxes ..         | 571                | .. from coal-tar .. ..        | 250            |
| .. stearic (mfrs. of) ..      | 322                  | Balsam .. .. .                | 117                | Buckles for saddlery ..        | 644                | .. of lead basis, not         | 359            |
| Amberinements, commercial     | 469                  | Barb, barberry, fustic, sumac | 135                | Buckwheat (grain and meal)     | 73                 | .. mentioned .. .. .          | 283            |
| Agates .. .. .                | 176                  | .. lime, for rope-making      | 147                | Bolls (raw) .. .. .            | 538c               | .. not mentioned .. ..        | 282            |
| Alabaster and mfrs. of ..     | 175                  | Barley (grain and meal)       | 70                 | Buffers, railway .. ..         | 538c               | Chestnuts & chestnut flour    | 81, 83         |
| Albumen .. .. .               | 237                  | Basket wares .. .. .          | 611                | "Busettes" (spools) of card-   | leard .. .. .      | Chick peas .. .. .            | 80             |
| Albuns and parts of ..        | 237                  | Beas and bean-meal ..         | 80                 | .. of wood .. .. .             | 464b               | Chickory and chickory roots   | 163            |
| Alcohol, amylic .. .. .       | 467, 469, 491b, 491c | Beer .. .. .                  | 172c               | Bucks, corset .. .. .          | 562c, 647          | Chicory, roasted .. ..        | 537            |
| .. ethylic .. .. .            | 257                  | Belt .. .. .                  | 630                | Butter .. .. .                 | 37                 | Chinam .. .. .                | 507            |
| .. methyl .. .. .             | 257                  | Belting, transmission, caout- | 620                | Button hooks .. .. .           | 543b               | Chinam-gums .. .. .           | 144b           |
| Alcoholometers .. .. .        | 634c                 | .. camel's hair .. ..         | 457b               | Buttens .. .. .                | 598                | Chimney-pieces, marble and    | 175, 177       |
| Aldehyde .. .. .              | 257c                 | .. leather .. .. .            | 458, 459           | Cabbage for sauerkraut ..      | 158b               | Chloride .. .. .              | 295            |
| Alkyl .. .. .                 | 247                  | Berries, juniper, bilberries  | 85                 | Cables, electric .. .. .       | 535c               | Chloroform .. .. .            | 261            |
| Alum of ammonia or of potash  | 259                  | .. myrtle and elder ..        | 87, 127            | .. of iron or steel .. ..      | 560-562            | Chocolate .. .. .             | 98             |
| Alumina, anhydrous .. ..      | 259c                 | Beton (concrete) (pipes and   | 185b               | Cadmium .. .. .                | 229                | Chromates .. .. .             | 26             |
| .. hydrate of .. .. .         | 259c                 | articles of) .. .. .          | 185b               | Calabashes, empty .. ..        | 148                | Chromes .. .. .               | 469            |
| Aluminium, and mfrs. of       | 203, 577b            | Beverages, fermented, not     | specimed .. .. .   | Calendars .. .. .              | 469                | Chromium .. .. .              | 172a           |
| Alonite .. .. .               | 179b, 259b           | Bicycles .. .. .              | 172b               | Cameras .. .. .                | 635b               | Cigar holders .. .. .         | 161            |
| Amber (small wares of) ..     | 638-641              | Bird-line .. .. .             | 129                | Campbrow .. .. .               | 181                | Cigarette paper .. ..         | 535b           |
| Ammonia .. .. .               | 240                  | Biscuits, ship .. .. .        | 75                 | Canaries, paraffin .. ..       | 321                | Cinders, blue and green ..    | 305            |
| Ammonium .. .. .              | 101                  | .. sweet .. .. .              | 75                 | .. tallow .. .. .              | 323                | .. coal or coke .. ..         | 190            |
| Anura (refuse of olive) ..    | 166                  | Bismuth .. .. .               | 230                | Canes, and pith of .. ..       | 146, 610           | Cinnamon .. .. .              | 268            |
| Animal products and wastes    | 599-562              | Bitumen .. .. .               | 193, 195b          | Caoutchouc, and manufactures   | of .. .. .         | Oilate of lima .. ..          | 52b            |
| .. substances used .. ..      | 43                   | Black, animal, and residue of | 39, 41             | .. .. ..                       | 119, 620           | Clasps .. .. .                | 496b, 546b     |
| .. medicine or perfumery, not | specimed .. .. .     | Blackening .. .. .            | 300                | Caps .. .. .                   | 627b               | Clocks, marble .. .. .        | 175            |
| .. specified .. .. .          | 61                   | Blacking .. .. .              | 380                | .. percussion .. .. .          | 485                | .. and watches .. ..          | 497-50b        |
| Animals, live .. .. .         | 1-15, 665            | Bladders, fish .. ..          | 58                 | Carbide of calcium .. ..       | 262b               | Cloth, bolting .. .. .        | 383c           |
| Antifred, green .. .. .       | 87                   | Blades, cotton .. .. .        | 413, 418           | Carbonates of magnesia and     | of .. .. .         | .. prepared for artists       | 453            |
| Anatto, prepared .. ..        | 290                  | .. woolen .. .. .             | 451                | .. lead .. .. .                | 262                | .. list .. .. .               | 453            |
| Antimony .. .. .              | 227                  | Blouses, cotton .. ..         | 420                | .. of potash .. .. .           | 242                | Clothing, caoutchouc and      | 620            |
| Antimony, liver of .. ..      | 268                  | Blue, Prussian .. ..          | 296                | .. .. ..                       | 302                | .. gutta-percha .. ..         | 413            |
| Apparatus, charging, for fur- | nace .. .. .         | Bobbins, wooden, for spinning | or weaving .. .. . | Carbide .. .. .                | 101                | .. cotton .. .. .             | 413            |
| .. heating .. .. .            | 525c                 | Bookbinder .. .. .            | note to 545        | Carburel, and articles of ..   | 462                | .. woolen .. .. .             | 419            |
| .. refrigerating .. ..        | 527, 557             | Bollers .. .. .               | 92b-926c           | Cards, playing .. .. .         | 474                | .. .. ..                      | 460, 49b       |
| .. sanitary, of stone ..      | 327b                 | Bolting cloth .. .. .         | 665                | .. leather, strips and fillets | 400                | Cloves .. .. .                | 106            |
| .. ware .. .. .               | 340                  | Bolts, iron .. .. .           | 650                | Carmines .. .. .               | 297                | Cobalt .. .. .                | 190            |
| .. stoneware, for the         | 338                  | .. silk .. .. .               | 650                | Carpeting, cocoa-nut and       | 297                | Cocaine, crude .. ..          | 275c           |
| .. manufacture of chemi-      | 338                  | Bonbons .. .. .               | 93                 | .. fibre, and esparto ..       | 608                | Cochineal .. .. .             | 283            |
| .. cal products .. ..         | 338                  | Bones .. .. .                 | 66                 | .. felt .. .. .                | 622, 624           | Cocoa .. .. .                 | 97             |
| .. for water closets ..       | 338                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 442                | Cocoa-butter .. .. .          | 97             |
| .. iron .. .. .               | 370                  | Bonbons .. .. .               | 9                  | .. .. ..                       | 614                | Cocoon shells .. ..           | 96             |
| Arms, and parts of arms ..    | 580-582              | Bonbons .. .. .               | 93                 | .. .. ..                       | 586                | Coffee .. .. .                | 97             |
| Arenites .. .. .              | 29a                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 614, 327b          | Coke .. .. .                  | 455b           |
| Arsenic .. .. .               | 29a                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 605                | Cold .. .. .                  | 190            |
| Articles for collections ..   | 580                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 625                | Colloidion .. .. .            | 116d           |
| .. of fashion .. .. .         | 450                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | Colony .. .. .                | 265            |
| .. household stoneware        | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | Columns, iron .. ..           | 533            |
| .. made up of various         | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | Combs .. .. .                 | 634            |
| .. materials .. .. .          | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. weaving .. .. .            | 531            |
| Arms, and parts of arms ..    | 580-582              | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | Computers for dynamo-electric | 634, 634c, 635 |
| Arenites .. .. .              | 29a                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Arsenic .. .. .               | 29a                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Articles for collections ..   | 580                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| .. of fashion .. .. .         | 450                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| .. household stoneware        | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| .. made up of various         | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| .. materials .. .. .          | 340                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| .. plated .. .. .             | 633                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Asbestos (articles of) ..     | 620                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Asbes, vegetable .. ..        | 620                  | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Asphalt .. .. .               | 193b                 | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Automobile .. .. .            | 614c                 | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |
| Atic .. .. .                  | 218-217              | Bonbons .. .. .               | 93                 | .. .. ..                       | 635                | .. .. ..                      | 634, 634c, 635 |

|                                 |                  |                                     |               |                                 |                |                                |                     |
|---------------------------------|------------------|-------------------------------------|---------------|---------------------------------|----------------|--------------------------------|---------------------|
| Copper, and manufactures of     | No. 221, 672-675 | Gallnuts .. .. .                    | No. 156       | Kermes, mineral                 | No. 268        | Ochres .. .. .                 | No. 303             |
| Coppersmiths' wares ..          | 372              | Game .. .. .                        | 14, 186       | Keys .. .. .                    | 559-2          | Oil of resin .. ..             | 115-6               |
| Copyright books and infringe-   |                  | Garacine .. .. .                    | 293           | " piano .. .. .                 | 640            | Oilseeds .. .. .               | 136                 |
| ments of .. .. .                | 473, 636         | Gas meters .. ..                    | 505           | King gum .. ..                  | 125            | Oilcloth .. .. .               | 385, 430, 480       |
| Coral, natural or artificial    |                  | Gasmeters .. ..                     | 596           | Kitchen ranges ..               | 557            | Oil, fish .. .. .              | 51                  |
| 56, 308, 629                    |                  | Gelatin .. .. .                     | 376, 326-6    | Knives and knife blades         | 549            | " mineral .. ..                | 197, 198            |
| Corbates of esparto ..          | 613              | German silver (articles of)         | 579           | Lables, paper ..                | 469            | " vegetable, fixed             | 110, 111            |
| " of hemp, linen, &c. ..        | 367              | Greenbraid .. ..                    | 328           | Lac-dye .. .. .                 | 285            | " volatile .. ..               | 112                 |
| Corlons, cotton .. ..           | 134, 632, 633    | Glass, and manufcs. of 348-352      | 635-7         | Lace, cotton .. ..              | 420, 426       | Oleomargarine .. ..            | 31                  |
| Corsets .. .. .                 | 647-6            | Glasses, magnifying                 | 637           | " linen, hemp or ramie          | 321            | Onglons .. .. .                | 63                  |
| Cotton .. .. .                  | 141              | Gloves, cotton ..                   | 19            | Lace, silk .. .. .              | 459            | Opal glasses .. ..             | 637                 |
| " lands for surgical dress-     |                  | " fur .. .. .                       | 481           | " woolen .. .. .                | 448            | Opium .. .. .                  | 123                 |
| ing .. .. .                     | 4056             | " silk .. .. .                      | 199           | Laces, cotton .. ..             | 291            | Orchil, prepared ..            | 291                 |
| Couplings .. .. .               | 4605             | " skin .. .. .                      | 443           | Laciate of iron ..              | 268            | Ores not mentioned             | 233                 |
| Cravats .. .. .                 | 4605             | " woollen .. ..                     | 494           | Lacine .. .. .                  | 329            | Osters .. .. .                 | 167                 |
| Croons, mineral .. ..           | 268              | Glue, strong .. ..                  | 335           | Lead, and mfrs. of              | 74             | Ox jaws .. .. .                | 276                 |
| Crochets .. .. .                | 331, 332         | Glue, weak .. ..                    | 42            | Lamps, arc .. ..                | 536            | Oxalate of potash ..           | 27                  |
| Crystal, rock .. .. .           | 176-6            | Gluten .. .. .                      | 766           | " incandescent, and parts of    | 361            | Oxides .. .. .                 | 230, 230b, 26       |
| Cups, marble .. .. .            | 175              | Glycerine .. ..                     | 267           | Lanterns .. .. .                | 646b           | Oysters .. .. .                | 10                  |
| Curtain-cotton .. ..            | 424, 425, 426    | Gold, and manufactures of           | 495           | Lard .. .. .                    | 30             | Ozokerite .. .. .              | 10                  |
| Cutlery .. .. .                 | 549              | Goldsmiths' wares ..                | 495, 496      | Latches, iron .. ..             | 359            | Paraffin, iron .. ..           | 559-9               |
| Cutter blades for reapers       | 532-3            | Grains, peeled or cleaned           | 81            | Lead, and mfrs. of              | 222, 576       | Paper, and mfrs. of            | 461-475             |
| Cycles .. .. .                  | 6146             | Grapes, residues of ..              | 84            | Leather and mfrs. of ..         | 176-91         | Paper making machines          | 521b                |
| Deri (grain and meal) ..        | 4618             | Graphite .. .. .                    | 191           | " imitation .. ..               | 477            | Paper, perforated, for musical | 605                 |
| Designs .. .. .                 | 4618             | Grates, cast-iron ..                | 531           | Leaves, dyeing .. ..            | 167            | instruments .. ..              | 139                 |
| Detonators for mines ..         | 5850             | Grease from hides ..                | 72            | " medicinal .. ..               | 126b           | Paraffin .. .. .               | 559-9               |
| Dextrine .. .. .                | 319c             | Greens (colours) ..                 | 305, 306      | Lichens, dy .. ..               | 126b           | Paste for pastels ..           | 288                 |
| Dies, engraved .. ..            | 540              | Groats .. .. .                      | 776, 79       | Lime .. .. .                    | 1846           | Pate de fote gras ..           | 19                  |
| Dog grass .. .. .               | 145              | Gsnano .. .. .                      | 39            | Linen, damasked ..              | 386, 387       | Paving blocks .. ..            | 129                 |
| Doors, of wood .. ..            | 601              | Guipure .. .. .                     | 391           | " table .. .. .                 | 387, 414       | " stones .. .. .               | 342                 |
| Dregs, olive .. .. .            | 1666             | " woollen .. ..                     | 449           | Linoleum .. .. .                | 385            | Peaches .. .. .                | 84                  |
| Dressing .. .. .                | 313              | Gumma .. .. .                       | 114           | Litharge .. .. .                | 239            | Pearls, fine .. ..             | 57                  |
| Dross, goldsmiths' ..           | 202              | Ganpowder .. ..                     | 563           | Lithographs .. ..               | 469            | Peat and turf, for fuel        | 169                 |
| Dyes, coal-tar .. ..            | 294              | Guts .. .. .                        | 208           | Lithographs .. ..               | 49             | Pelometers .. ..               | 502                 |
| Dynamite .. .. .                | 584              | Gutta-percha, and mfrs. of          | 119, 620      | Locksmiths' wares ..            | 559-559-2      | Pellets and barks ..           | 126                 |
| Dynamo-electric machines        | 584              | Hair .. .. .                        | 223, 26       | Locks .. .. .                   | 105            | Pencils .. .. .                | 301-301c            |
| Earthenware .. .. .             | 331-337          | " human, and articles of            | 28, 449       | Machinery .. .. .               | 510-536        | Pendholders .. ..              | 636                 |
| " building .. .. .              | 181-2            | Handkerchiefs .. ..                 | 392           | Machinery, sugar ..             | 527            | Pens .. .. .                   | 548                 |
| Earths, colouring .. ..         | 304              | Handles for agricultural im-        | 603c          | Machinery, textile ..           | 150            | Pencil for bookbinding         | 40                  |
| " for artistic and man-         |                  | plements .. .. .                    | 603c          | Madder .. .. .                  | 241            | Peraline for bookbinding       | 40                  |
| facturing purposes ..           | 179c             | Hangings, woollen ..                | 446           | Magnesia, calcined ..           | 73             | Perfumery .. .. .              | 311                 |
| Eggs, and yolks of .. ..        | 340              | Hares .. .. .                       | 446           | Malice (grain and meal)         | 71             | Perfumes, synthetic            | 112b                |
| " silkworms .. .. .             | 340              | Harness .. .. .                     | 487           | Malt .. .. .                    | 205b, 231      | Permanegate of potash          | 124b                |
| Electric lighting, articles for |                  | Hats, of bark, esparto, straw, &c.  | 612           | Manioc .. .. .                  | 78             | Perry .. .. .                  | 262b                |
| " .. .. .                       | 347b, 348        | " felt .. .. .                      | 626, 627      | Manna .. .. .                   | 121            | Petroleum .. .. .              | 197                 |
| " are lamps .. .. .             | 536b             | " of horsehair .. ..                | 627b          | Mauves .. .. .                  | 38, 241b       | Petroleum products, see note   |                     |
| " batteries .. .. .             | 576d             | " silk .. .. .                      | 627b          | Mauves .. .. .                  | 471            | at end of tariff               |                     |
| " and electro-technical         |                  | Hemp, of twisted cotton             | 1439          | Mauves .. .. .                  | 175, 177       | Phosphorus .. ..               | 144                 |
| apparatus .. .. .               | 524b             | thread, for weaving ..              | 429           | Matches, and wood for           | 177c           | Photographic apparatus         | 335-6               |
| Electrometers .. .. .           | 505              | Hemp .. .. .                        | 449           | Materials, building ..          | 181-187        | Photographs .. ..              | 149                 |
| Embroideries, hand or machine   |                  | Herbs, dyeing and tanning ..        | 1267          | Mats or plaits .. ..            | 605, 607, 609  | Piassava .. .. .               | 465                 |
| made .. .. .                    | 459b             | " medicinal .. ..                   | 1267          | Meat .. .. .                    | 173d           | Pickles .. .. .                | 314                 |
| Embroidery on tissues of        |                  | Hides and skins and mfrs. ..        | 136c          | Meat .. .. .                    | 116, 117       | Pigeons .. .. .                | 146, 18             |
| temp, linen or ramie ..         | 392              | 21, 55, 176, 485, 493, 494          | 559c          | " cutler .. .. .                | 969            | Pimento .. .. .                | 100                 |
| Emery .. .. .                   | 175b, 178c       | Hinges, iron .. ..                  | 559d, 566     | " preserved .. ..               | 19, 19b        | Pipes, cast-iron ..            | 553, 530b           |
| Enamel .. .. .                  | 338              | Honey .. .. .                       | 566           | Medicines, compound ..          | 315, 316       | " cement .. .. .               | 185b                |
| Enamels inlaid with metal lines | 563              | Hooks, cattle .. ..                 | 566           | Meerschaum, articles of         | 630-636        | " earthenware ..               | 333, 339            |
| Engraving .. .. .               | 579              | Hoofs, iron .. ..                   | 566           | Mercury .. .. .                 | 226            | " lead .. .. .                 | 576                 |
| Engraves and wares of ..        | 145, 606-613     | Horns and eyes .. ..                | 546b          | Meshin (grain and flour)        | 226            | " paper .. .. .                | 47b                 |
| Essences .. .. .                | 113              | Hops .. .. .                        | 160           | Metals, gas .. ..               | 505            | tobacco .. .. .                | 335, 640b, 641, 642 |
| Ether, acetic and sulphuric     | 206b             | Horns of cattle .. ..               | 67            | " water .. .. .                 | 505            | Plait .. .. .                  | 115a                |
| Extracts of chestnut wood       | 238b             | Horseshoes .. ..                    | 296           | Metronomes .. ..                | 605            | Plats and braids, esparto      | 60                  |
| " of dye woods .. ..            | 296              | Hose, india-rubber ..               | 620           | Mica .. .. .                    | 624c           | " horsehair .. ..              | 359                 |
| " of madder .. .. .             | 293              | Hosiery, leather .. ..              | 488           | Microscopes .. ..               | 635            | " jute .. .. .                 | 499                 |
| " of meat .. .. .               | 20               | Hosiery, cotton .. ..               | 419           | Milk .. .. .                    | 35, 35b, 35c   | " of white wood, bark and      | 607                 |
| " of quebracho .. ..            | 228b             | " hemp, linen, ramie ..             | 390           | Millet (grain and meal)         | 82             | Planimeters .. ..              | 631                 |
| Eye-bots .. .. .                | 566              | " silk .. .. .                      | 459           | " bulled or cleaned ..          | 75b            | Plants, nursery and hot-house  | 170                 |
| Falcone .. .. .                 | 343-346          | " woollen .. ..                     | 413, 454      | Nilis, coffee .. ..             | 569            | " naturalized &c ..            | 651b                |
| Fans .. .. .                    | 643              | Hydrochlorate of ammonia ..         | 262           | Millstones .. ..                | 1747           | Plaster (builders') ..         | 140                 |
| Fat, animal .. .. .             | 30               | Iodine .. .. .                      | 636           | Mineral waters .. ..            | 239            | Plates, engraved ..            | 53b                 |
| Fat, alimentary .. ..           | 31, 116          | Indigo .. .. .                      | 286, 287, 291 | Minum .. .. .                   | 32             | Platype .. .. .                | 191                 |
| Feathers .. .. .                | 26               | Inks .. .. .                        | 629           | Molasses .. .. .                | 92             | Plumets of gauze cotton        | 423                 |
| Felts .. .. .                   | 621-625          | Iron, and mfrs. of 201-220, 557-568 | 568           | Morile .. .. .                  | 292            | Plush, goat's hair ..          | 402                 |
| Femmel .. .. .                  | 87               | " and steel, sheet, and             | 568           | Morocco or other leather, small | 191            | " linen .. .. .                | 393                 |
| Ferromanganese .. ..            | 205b             | manfrs. of 210, 543b, 558           | 558           | articles of .. ..               | 358            | " cotton mixed with silk ..    | 439                 |
| Fer caps .. .. .                | 445              | " cast, and manufactures            | 557           | Mother-of-pearl, & small wares  | 618c           | Pomace .. .. .                 | 174a                |
| Fireplaces, cast iron ..        | 557              | of .. .. .                          | 557-557       | " of .. .. .                    | 618c           | Porcelain .. .. .              | 847                 |
| Fireworks .. .. .               | 489              | 354-354a, 635, 635c                 | 635c          | Motor boats .. ..               | 618c           | Pork-butcher's produce         | 76                  |
| Flies .. .. .                   | 44-47            | " musical, and .. ..                | 635c          | Mouldings of wood ..            | 572            | Potash .. .. .                 | 270                 |
| Fletheries, products of ..      | 44-48            | tached parts of .. ..               | 604, 605      | Musical engraving or printed    | 172            | Potash, nitrate of ..          | 270                 |
| Fish-hooks .. .. .              | 547              | " surgical .. ..                    | 636           | Muslin .. .. .                  | 126            | Potatoes .. .. .               | 637c                |
| Fittines, check and watch       | 509              | " iodides and iodoforms ..          | 635c          | Mosses .. .. .                  | 50             | Pots, cast-iron .. ..          | 532                 |
| " ships' .. .. .                | 619              | Loline .. .. .                      | 636           | Must. grape .. ..               | 81             | " tin .. .. .                  | 577                 |
| Flax .. .. .                    | 460c             | " and iodoforms .. ..               | 636           | Mustard .. .. .                 | 311            | Pottery .. .. .                | 331-337             |
| Flax, alimentary .. ..          | 116              | " .. .. .                           | 636           | Nails .. .. .                   | 563-565, 573b  | Poultry .. .. .                | 146, 18b            |
| Flax silk .. .. .               | 27               | " .. .. .                           | 636           | Natron .. .. .                  | 218            | Preserves .. .. .              | 521                 |
| Flower pots, clay .. ..         | 334              | " .. .. .                           | 636           | Needles .. .. .                 | 541, 544a      | Presses, prunting ..           | 95                  |
| Flowers, artificial .. ..       | 651              | " .. .. .                           | 636           | " embroidery .. ..              | 545b           | " meat .. .. .                 | 56b                 |
| " dyeing and tanning ..         | 157              | " .. .. .                           | 636           | " .. .. .                       | 545            | Prigates .. .. .               | 47b                 |
| " medicinal .. .. .             | 128b             | " .. .. .                           | 636           | " other .. .. .                 | 572            | Projectiles .. .. .            | 587                 |
| " porcelain .. .. .             | 358              | " .. .. .                           | 636           | Nets, fishing .. ..             | 437            | Prussiate of potash ..         | 579                 |
| Foder .. .. .                   | 164              | " .. .. .                           | 636           | Netting, wire .. ..             | 513            | Pumps .. .. .                  | 212b                |
| Foulants .. .. .                | 459              | " .. .. .                           | 636           | Newspapers and periodical       | 468            | Pyrolignite .. ..              | 271                 |
| " of wood .. .. .               | 594              | " .. .. .                           | 636           | " publications .. ..            | 468            | Quercitron .. .. .             | 285                 |
| " ambrella .. .. .              | 562c             | " .. .. .                           | 636           | Nickel, and mfrs. of ..         | 225, 106b, 578 | Rabbits .. .. .                | 11c, 18b            |
| Frames of goats' hair ..        | 456              | " .. .. .                           | 636           | Nitrate of potash and           | 104            | Rails, iron or steel ..        | 167                 |
| Frails .. .. .                  | 94-98, 93        | " .. .. .                           | 636           | Nitwags .. .. .                 | 566            | Railway chairs .. ..           | 552                 |
| " medicinal .. .. .             | 127              | " .. .. .                           | 636           | Nuts, iron and steel ..         | 566            | " stock, fixed .. ..           | 525                 |
| " tanning and dyeing ..         | 390-393          | " .. .. .                           | 636           | Oats (grain and meal) ..        | 69             |                                |                     |
| Furniture, and parts of ..      | 153              | " .. .. .                           | 636           |                                 |                |                                |                     |
| Furs .. .. .                    | 348              | " .. .. .                           | 636           |                                 |                |                                |                     |
| Furs, miners' .. .. .           | 165              | " .. .. .                           | 636           |                                 |                |                                |                     |
| Fur-tic .. .. .                 | 165              | " .. .. .                           | 636           |                                 |                |                                |                     |



|                                  | Nos.     |                                    | Nos.                    |  | Nos.                       |
|----------------------------------|----------|------------------------------------|-------------------------|--|----------------------------|
| Ramie .. .. .                    | 1440     | Sherbets .. .. .                   | 95                      | Tanning barks .. .. .                  | 104                        |
| Rattans .. .. .                  | 610, 619 | Shot, lead .. .. .                 | 5765                    | Tapics .. .. .                         | 3195                       |
| Razors .. .. .                   | 549      | Shrubs, nursery and hot-house      | 170                     | Tar, mineral .. .. .                   | 192                        |
| Receptacles, metal .. .. .       | 5292     | Shuttles .. .. .                   | 6030                    | " vegetable .. .. .                    | 1159                       |
| Reeds, and pith of .. .. .       | 145, 610 | Silicate of soda or of potash ..   | 272                     | Tartarates .. .. .                     | 278                        |
| " and teeth for .. .. .          | 530, 531 | Silver, and articles of .. .. .    | 201, 495                | " .. .. .                              | 198                        |
| Refuse, metal .. .. .            | 165, 610 | Slates, roofing .. .. .            | 180                     | Teeth, artificial .. .. .              | 342                        |
| Refuse, cakes of .. .. .         | 166      | Slippers, list .. .. .             | 492                     | " for slippers .. .. .                 | 346                        |
| Reins .. .. .                    | 115, 116 | Small wares .. .. .                | 638-641b                | Telescopes .. .. .                     | 634, 635                   |
| Resinous products, other .. .. . | 553      | Smalt .. .. .                      | 239                     | Tenders .. .. .                        | 613                        |
| Retorts, gas, of cast iron ..    | 553      | Soap .. .. .                       | 311, 312                | Thermometers .. .. .                   | 634c                       |
| " of fireproof pottery ..        | 331      | Soda, caustic .. .. .              | 245                     | Tiles .. .. .                          | 181c, 181d                 |
| Ribbons of cotton .. .. .        | 421, 34c | " hydrosulphite of .. .. .         | 250                     | " ceramic .. .. .                      | 186                        |
| " of hemp, linen and ..          | 389      | " natural or artificial ..         | 247                     | " compressed cement ..                 | 186                        |
| " of ramie .. .. .               | 405      | " of varech (kelp) .. .. .         | 245                     | " marble and stone ..                  | 175, 177                   |
| " of jute .. .. .                | 405      | Soles of jute yarn .. .. .         | 490                     | Tin, and mnfrs. of .. .. .             | 223, 677                   |
| " of silk .. .. .                | 469      | " leather .. .. .                  | 47                      | Tinof .. .. .                          | 225                        |
| " of wool .. .. .                | 444      | Sorrel, salts of .. .. .           | 271                     | Tinmiths' wares .. .. .                | 474                        |
| Rice .. .. .                     | 79       | Spartie ware .. .. .               | 606-613                 | Tissues, abaca, hemp .. .. .           | 493                        |
| " flour and grits .. .. .        | 619      | Spectacles and eye-glasses ..      | 637                     | " alpaca, llama, vicuna ..             | 459                        |
| Rigged ships' .. .. .            | 617      | Spelt (grain and flour) .. .. .    | 68                      | " and yack .. .. .                     | 459                        |
| River boats .. .. .              | 619      | Spermaceti .. .. .                 | 314                     | " cotton .. .. .                       | 620                        |
| Rivets, iron .. .. .             | 566      | Spices, prepared .. .. .           | 174                     | " felted, for paper mills ..           | 623c                       |
| Roller composition, printers' .. | 325c     | Spirits .. .. .                    | 39, 60                  | " hair .. .. .                         | 455-457                    |
| Roots, chebvy .. .. .            | 163      | Sporting goods .. .. .             | 646                     | " horsehair .. .. .                    | 468                        |
| " dyeing and tanning ..          | 167      | " Springs, carriage, etc. ..       | 534                     | " jute .. .. .                         | 394-492                    |
| " medicinal .. .. .              | 71       | " corset .. .. .                   | 592c, 647               | " linen, hemp or ramie ..              | 382-385                    |
| Rye (grain and meal) .. .. .     | 599      | Starich .. .. .                    | 318                     | " plumum tenax .. .. .                 | 493                        |
| Sabots, wooden .. .. .           | 281      | Statuary, marble, alabaster and .. | 175, 176b, 177          | " silk .. .. .                         | 459                        |
| Sacherin .. .. .                 | 398, 389 | " stone .. .. .                    | 551                     | " vegetable fibres not ..              | 403                        |
| Sacks of jute .. .. .            | 400d     | " metal .. .. .                    | 551                     | " mentioned .. .. .                    | 403                        |
| " of linen .. .. .               | 485      | Steam engines .. .. .              | 310-312b                | " woollen .. .. .                      | 458-464                    |
| Saddlery (articles of) .. .. .   | 485      | Steel, and mnfrs. of .. .. .       | 207-217, 667-668        | " pipes of clay .. .. .                | 505                        |
| Saddles .. .. .                  | 488      | " special .. .. .                  | 207d                    | " of wood 640b, 641, 642               | 642                        |
| Saffron .. .. .                  | 156b     | Stereoscopes .. .. .               | 635                     | Tomstones .. .. .                      | 177                        |
| Sago .. .. .                     | 78       | Stone, and mnfrs. of .. .. .       | 177, 182-183b           | Tools .. .. .                          | 537, 572b                  |
| Sal ammoniac .. .. .             | 252      | Stones, agate, and similar ..      | 176                     | Tortoise-shell, horn or artificial, .. | 634                        |
| Salt .. .. .                     | 251      | " artistic and mnfrs. ..           | 173c                    | " small ware of .. .. .                | 63, 64, 638-640c, 643, 644 |
| " of betroot .. .. .             | 242      | " imitation precious ..            | 358                     | Toys .. .. .                           | 646                        |
| " of ammoniacal .. .. .          | 268      | " lithographic .. .. .             | 177                     | Transmission gearing, lifting ..       | 325b                       |
| " of cobalt .. .. .              | 253      | Stoneware .. .. .                  | 338, 342                | " apparatus, &c. .. .. .               | 545c                       |
| " of lead .. .. .                | 255b     | Stoppers, cork .. .. .             | 632                     | Trellis work of metal .. .. .          | 420c                       |
| " of quinine .. .. .             | 274      | " mechanical .. .. .               | 666c                    | Trimming, cotton .. .. .               | 458                        |
| " of silver .. .. .              | 294      | Stoves, and articles for ..        | 620d, 655, 657          | " hair .. .. .                         | 490c                       |
| " of soda .. .. .                | 259      | " of wool .. .. .                  | 136b                    | " linen, hemp or ramie ..              | 389                        |
| " of tin .. .. .                 | 255      | Straps for wooden clogs .. .. .    | 483                     | " silk .. .. .                         | 449                        |
| S. reccolla .. .. .              | 125      | Straw of cereals .. .. .           | 164c                    | " woollen .. .. .                      | 358                        |
| Shades, twine .. .. .            | 385c     | Sugar .. .. .                      | 90, 91                  | Trinkets .. .. .                       | 45                         |
| Shades .. .. .                   | 314      | " countervailing duties on ..      | [See following No. 654] | Trunks .. .. .                         | 159                        |
| Shawls .. .. .                   | 537      | Sulphate of ammonia .. .. .        | 252                     | Tubs, copper .. .. .                   | 572                        |
| Shawls .. .. .                   | 445, 456 | " of copper .. .. .                | 273                     | " iron or steel .. .. .                | 567, 567b                  |
| Shellfish .. .. .                | 60       | " of quinine .. .. .               | 273                     | " paper .. .. .                        | 464b, 475                  |
| Shells .. .. .                   | 63       | " other .. .. .                    | 273                     | Turbines .. .. .                       | 5105                       |
|                                  |          | Sulphite and bisulphite of lime .. | 275                     | Turmeric .. .. .                       | 151                        |
|                                  |          | " and soda .. .. .                 | 189                     | Turpetine, oil of .. .. .              | 110                        |
|                                  |          | Sulphur .. .. .                    | 277                     | Turtles .. .. .                        | 14, 18b                    |
|                                  |          | Sulphured .. .. .                  | 155                     | Tasks, elephants' .. .. .              | 62                         |
|                                  |          | Sumac .. .. .                      | 279b                    | Twine of hemp, linen, ramie, ..        | 361                        |
|                                  |          | Superphosphate of lime .. .. .     | 93                      | " jute, phormium, &c. ..               | 538                        |
|                                  |          | Syrups .. .. .                     | 39                      | Type, printing .. .. .                 | 538                        |
|                                  |          | Tale, pulverized .. .. .           | 39                      |  |                            |
|                                  |          | Tallow .. .. .                     | 127                     |  |                            |
|                                  |          | Tamarinds .. .. .                  |                         |  |                            |

Money.—The monetary unit of France is the franc.

Weights and Measures.—The metrical system is in use.

| LIST OF COUNTRIES ENJOYING THE MINIMUM TARIFF.   |  | COUNTRIES.          |  | REMARKS.   |  |
|--|--|---------------------|--|--|--|
| (1) In regard to all articles mentioned in the Minimum Tariff.   |  | Spain .. .. .       |  | Including Balearic Islands, Canary Islands and the Spanish Possessions on the Coast of Morocco.  |  |
| COUNTRIES.   |  | Sweden .. .. .      |  | Ditto  |  |
| REMARKS.   |  | Switzerland .. .. . |  | Ditto  |  |
| Argentina Republic .. .. .   |  | Tripoli .. .. .     |  | Ditto  |  |
| Austria-Hungary .. .. .  |  | Turkey .. .. .      |  | Including Turkey in Asia and the Turkish provinces of Arabia, Iceland, Assir and Yemen, on the Red Sea, and Havaa on the Persian Gulf. |  |
| Belgium .. .. .  |  |                     |  | The Island of Cyprus is considered as a dependency of Turkey in Asia.  |  |
| Bosnia and Herzegovina enjoy the Minimum Tariff as being dependencies of Austria-Hungary.  |  | Uruguay .. .. .     |  | Ditto  |  |
| Bulgaria .. .. .   |  | Venezuela .. .. .   |  | Ditto  |  |
| Columbia .. .. .   |  |                     |  |  |  |
| Denmark .. .. .  |  |                     |  |  |  |
| Including Iceland and Faroe Islands, European dependencies of Denmark.   |  |                     |  |  |  |
| Dominican Republic .. .. .   |  |                     |  |  |  |
| Ecuador .. .. .  |  |                     |  |  |  |
| Egypt .. .. .  |  |                     |  |  |  |
| Germany .. .. .  |  |                     |  |  |  |
| Great Britain .. .. .  |  |                     |  |  |  |
| Including Ireland, Jersey, Guernsey and Alderney.  |  |                     |  |  |  |
| Greece .. .. .   |  |                     |  |  |  |
| Italy .. .. .  |  |                     |  |  |  |
| Silk goods and tissues referred to in Nos. 27, 379, 380, 381 and 459 of the schedule of Import duties remain subject to the conditions of the General Tariff. In regard to embroidered or made up silk goods, the duty on the tissue is to be paid according to the General Tariff and the surtax on the embroidery or making up under the Minimum Tariff. |  |                     |  |  |  |
| Japan .. .. .  |  |                     |  |  |  |
| Mexico .. .. .   |  |                     |  |  |  |
| Montenegro .. .. .   |  |                     |  |  |  |
| Morocco .. .. .  |  |                     |  |  |  |
| Netherlands .. .. .  |  |                     |  |  |  |
| Norway .. .. .   |  |                     |  |  |  |
| Paraguay .. .. .   |  |                     |  |  |  |
| Peru .. .. .   |  |                     |  |  |  |
| Portugal (from and for Feb. 22, 1911) .. .. .  |  |                     |  |  |  |
| Rumania .. .. .  |  |                     |  |  |  |
| Russia .. .. .   |  |                     |  |  |  |
| Including Russia in Asia.  |  |                     |  |  |  |
| S. Africa .. .. .  |  |                     |  |  |  |

## GOODS ENJOYING THE RATES OF THE MINIMUM TARIFF.

Brazil .. .. . Colonial produce, other than sugar and its derivatives and tobacco.

|   |   |       |
|---|---|-------|
| British East Africa, Central Africa, and Ouganda Protectorates .. .. .  | Ditto   | Ditto |
| British India and assimilated Native States (Travancore, Cochin, Sabin, Janjira, Cambay, Cutch, Baroda, Junagadh, Navanagar, Bhavnagar, Porbander, Morvi, Jafarbad) .. .. . | Ditto   | Ditto |
| Canada .. .. .  | See the Convention at end of Tariff.  |       |
| Ceylon .. .. .  | Colonial produce, other than sugar and its derivatives and tobacco.   |       |
| China .. .. .   | Tissues, foulards, crapes, tulles and passementerie of pure silk, including tissues of the kind embroidered or made up. |       |

| COUNTRIES.   | REMARKS.   |
|--|--|
| China .....  | Colonial produce, other than sugar and its derivatives and tobacco.  |
| Congo state .....  | Ditto  |
| Corea .....  | Ditto  |
| Costa Rica .....   | Ditto  |
| Danish West Indies .....   | Ditto  |
| Dutch Colonies .....   | Ditto  |
| Ethiopia .....   | Ditto  |
| Federated Malay States (Jelebu, Johore, Pahang, Perak, Selangor, and Singapore) .....  | Ditto  |
| Haiti .....  | See the Convention.  |
| Hong-Kong .....  | Colonial produce, other than sugar and its derivatives and tobacco.  |
| Jamaica .....  | Ditto  |
| Liberia .....  | Ditto  |
| Mascat .....   | Ditto  |
| Nicaragua .....  | Coffee, cocoa, pepper, pimento, annamums and cardamoms, cinnamon, cassia lignea, nutmegs, mace, cloves, vanilla; palm-nut, coconut, <i>Inducuma</i> , <i>litig</i> , palm-kernel, castor, pulghera and similar oils; balsams, rubber, wood of all kinds, and indigo. |
| Porto Rico .....   | See the Convention at end of Tariff.   |
| Republic of Honduras .....   | Colonial produce, other than sugar and its derivatives and tobacco.  |
| Salvador .....   | Pure fixed oils, balsams, crude rubber, indigo, colonial produce other than sugar and its derivatives and tobacco.   |
| Senchelles .....   | Colonial produce, other than sugar and its derivatives and tobacco.  |
| Siam .....   | Ditto  |
| Straits Settlements (Island of Singapore, Province of Malacca and Dutch Islands, Pulo-Pinang Island, and Province of Wellesly) ..... | Ditto  |
| United States of America .....   | See the Convention at end of Tariff.   |
| Zanzibar .....   | Colonial produce, other than sugar and its derivatives and tobacco.  |

## TARE REGULATIONS.

[Decree of Aug. 27, 1911, amended by Decree of July 13, 1912.]

## 1.—GROSS WEIGHT, NET WEIGHT, AND SEMIGROSS WEIGHT.

ARTICLE 1. The following definitions of weight are adopted for the application of the import tariff:

By gross weight is meant the weight ascertained by weighing the contents and the containers, *i. e.*, the combined weight of the contents and the packing, both outer and inner.

By legal net weight is meant the weight obtained by deducting from the gross weight the so-called legal tare, *i. e.*, the tare determined by law or decree in accordance with the character of the packing and the nature of the goods, to be applied in cases where the importer demands liquidation on that basis or fails to request, at the proper time, liquidation on the basis of actual net weight.

By semigross weight is meant the combined weight of the contents and the inner packing in the case of the articles specified in article 6.

ART. 2. Outside of the cases in which double casks, and straw wrappers for olive-oil casks are excluded from gross weight, provided that the main receptacles are complete, adequate, and of the kind commonly used for the transportation of the merchandise in question.

## II.—IMPOSITION OF DUTY ON GROSS, ACTUAL NET, LEGAL NET, AND SEMIGROSS WEIGHT.

ART. 3. In accordance with the provision of the laws of June 9, 1848, May 16, 1863, January 11, 1892, December 21, 1906, and March 29, 1910, duty is levied on gross weight in the case of the following articles:—fruits, including grapes, unblanched watercases (minimum tariff), water fittings (minimum tariff), beer, and all articles (packed or crated) dutiable at not more than 10 francs per 100 kilos., except indigo, machinery and mechanical appliances, crude mineral oils, heavy mineral oils (minimum tariff), gold, crude silver and platinum, and raw silk.

ART. 4. Duty is levied on actual net weight in the case of the following articles:—Gold, platinum, and crude silver; fabrics of silk or of floss silk; fabrics of silk or of floss silk combined with real or imitation gold or silver; fabrics of artificial silk; gold and silver coins; articles dutiable at 10 francs or less per 100 kilos., imported without packing or in bulk; and all merchandise dutiable on net weight, in case the legal tare allowance is not applied.

ART. 5. Legal net weight is the basis for the collection of duty on merchandise dutiable on net weight, in cases where the legal tare allowance is applied.

ART. 6. In accordance with the provisions of the laws of January 11, 1892, November 21, 1906, and March 29, 1910, the following articles are dutiable on semigross weight: Ox-jowl, cooked or pickled; canned meats; preserved game, in cans, jars, or pasty; *pâté de foie gras*, in cans, jars, pastry, or in any other form; meat extracts, in leaves or in any other form; fish preserved in a natural state, pickled, or otherwise prepared; pickled oysters; lobsters, preserved in a natural state or prepared; canned or preserved fruits, not specified (general tariff); volatile oils and essences in small receptacles; preserved vegetables; gold and silver leaf; bandages for surgical dressing and plastered appliances; and all articles included under tariff No. 5606, when attached to carils.

ART. 7. The surtaxes on indirect trade (so-called "warehouse" and "margin" surtaxes) are levied on the same basis as the principal duty. In the case of an article admitted free of duty or dutiable otherwise than by weight, the above surtaxes are levied on gross weight, except in the case of mineral oils, indigo, and raw silk, on which the surtaxes are levied on net weight (actual or legal).

## III.—TREATMENT OF FULL RECEPTACLES.

ART. 8. Packing used as containers, wrappers, supports, or in any other manner for the protection of merchandise, are, in principle, considered as of commercial value, and consequently are subject to duty separately, except when imported with merchandise dutiable on gross weight (if the rate of duty on the packing does not exceed by more than 10 % the rate on the contents), or when imported with merchandise dutiable at more than 10 francs per 100 kilos., but for which the law prescribes gross or semigross weight as the basis for duty. In such cases the duty applicable to the merchandise is applied to the combined weight of the contents and containers, both outer and inner in the case of merchandise dutiable on gross weight, and inner only in the case of merchandise dutiable on semigross weight.

ART. 9. As an exception to the rule laid down in the preceding article, the following kinds of packing are to be regarded as of no commercial value:

Outer receptacles: Ordinary boxes and barrels of common wood; drums or cylinders of sheet iron or steel, used for the transportation of certain chemical products which cannot be extracted without spoiling the container; receptacles (cans or other) of tin plate, soldered or crimped; boxes or other receptacles of old cardboard, packing cloth, matting, coarse baskets, conical or common paper and cardboard, and similar articles commonly used for outer covering or receptacles.

Inner packing: Tin cans, soldered or crimped; paper used for wrapping or separating various articles; tin foil and parchment paper used in wrapping purposes; illustrated vignettes used for printing names on boxes; rolling boards for fabrics; boxes of rough cardboard not covered with paper, which books are imported; cotton muslin and similar fabrics used for attaching embroideries; cloth for wrapping butter, meat, etc.; cardboard boxes and other cardboard receptacles in bad condition.

ART. 10. Bags of jute, linen, hemp, ramie, cotton, etc., used for the importation of merchandise, are subject to the provisions of articles 35–42 of the present decree.

ART. 11. The packing enumerated in article 9 is included in the dutiable weight and is subject to the same rate of duty as the contents when the latter are dutiable on gross weight.

The inner packing, when of no commercial value, is also subject to the duty on contents when the latter are dutiable on semigross weight.

In all other cases, the containers mentioned above, outer as well as inner, are admitted free of duty, subject to special provisions of articles 43–50.

ART. 12. If the contents are subject to a higher rate of duty than the containers, the latter may be declared together with the contents, and the importer may demand that they be assessed at the same rate of duty as the contents.

ART. 13. Inner or outer packing which is to be included in the dutiable weight and is not subject to any special treatment (concerning admission or re-importation) need not be declared separately as to kind, quality, class, or weight. It is sufficient in such cases to indicate in the declaration the number and kind of the receptacles, such as "10 cases," "25 casks," "3 baskets," etc.

The same applies to packing of no commercial value, whether the contents are declared by actual or legal net weight. If the contents are declared by actual net weight, it is sufficient to give the necessary information required for the purpose of checking up the net weight or the tare.

In all other cases a separate and itemized declaration of the packing is required. The examination of the packing is carried out in accordance with the provisions of articles 16–21 of the present decree.

ART. 14. When receptacles containing merchandise dutiable on gross weight are subject to duty separately, their weight is not included in the dutiable weight of the contents.

ART. 15. Receptacles imported filled and subject to temporary admission are principally those made of sheet iron or steel and used for chemical products admitted at low rates of duty (not more than 5 francs per 100 kilos.), cylinders of iron or steel containing carbonic acid or other liquefied gases, metallurgical receptacles for calcium carbide and mercury, carbons for acids, and frames for sealinks and velvets.

The weight of such receptacles subject to temporary admission is included in the dutiable weight in the case of merchandise dutiable on gross weight, the benefits of temporary admission applying in such cases only to the difference between the duty on the contents and that on the container.

The same rule applies to receptacles of French origin re-imported into France free of duty.

## IV.—WEIGHING AND EXAMINATION OF MERCHANDISE.

ART. 16. Merchandise is weighed within a hectogram, regardless of the rate of duty, when the packages weigh more than 10 and not more than 300 kilos. each, and within a gram when the weight of each package does not exceed 10 kilos. The packages, in either case, may be weighed singly or in groups.

If the weight of each package exceeds 300 kilos, the merchandise is weighed within only a half kilo, but in the final calculations, after the deduction of the actual or legal tare, the dutiable weight is determined within a hectogram.

ART. 17. The provisions of the preceding article apply also to the weighing of salt, subject to the special provisions of article 37 of the law of March 30, 1902, and of article 11 of the law of March 31, 1903, regarding the liquidation of the internal consumption tax.

They also apply to the weighing of sugar.

ART. 18. In weighing by means of platform scales, fractions of a kilo. are ignored, both in the weighing as well as in the final calculations after deducting the tare (legal or actual) for the vehicles.

ART. 19. The examination of the imported merchandise may be either complete or partial, *i. e.*, by samples, in respect to quantity or kind and quality, or even both.

ART. 20. The checking of the weight may be done by sample in the case of packages of a uniform weight and bearing the same marks, *i. e.*, having the same dimensions, forms, and marks, and with a deviation of not more than 5 % in weight; if the packages are not uniform, the weighing may still be checked by sample in cases where an itemized statement of the weight of each package or article is submitted with the declaration.

The itemized statement (*note de détail*) must be dated and signed by the importer, but it does not form an integral part of the declaration.

\* Baskets of a kind in use at Marseilles and in the Levant.



Its legal status is merely that of a list (*bondeveau*) intended to facilitate the examination of the merchandise.

ART. 21. Samples for the purpose of checking up the weight of imported merchandise must be taken in the following proportions, subject to the discretion of the Customs according to circumstances: In a shipment not exceeding 5 packages, at least 1 package must be checked; in a shipment not exceeding 20 packages, not less than 2 packages must be checked; if the shipment contains more than 20 packages, the weight of at least one-tenth of the packages must be checked.

The same proportions should be observed, subject to the stipulations of the preceding paragraph, in ascertaining the quantity of merchandise dutiable otherwise than by weight.

ART. 22. In the case of merchandise subject to low rates of duty, when the shipment contains a large number of packages, the proportion for checking may be reduced to 4, 2 or even 1% of the total number, according to circumstances, in the discretion of the Customs.

ART. 23. In the case of direct importation from abroad, the opening or probing of packages for the purpose of verifying the kind and quality of the merchandise must not be confined to a smaller number of packages than the proportions indicated in the preceding articles. In the case of sugar all packages must be probed for the purpose of taking samples.

ART. 24. In the case of postal parcels, at least 80% of the parcels imported must be examined, and complete examination of all postal parcels arriving by one train or vessel should be made as frequently as possible.

ART. 25. Goods taken out of a warehouse or those arriving after trans-shipment by land or sea which have already undergone a detailed examination, the proportion of samples taken for the purpose of verifying the quantity as well as the kind and quality of the goods may be reduced.

ART. 26. The importer may refuse to accept the results of the examination by sample and may demand a complete examination.

ART. 27. If the importer declines the results of the customs examination in writing, and if the packages involved are of uniform weight or capacity and are not accompanied by an itemized statement, the average weight or capacity ascertained by the examination of the samples shall serve as a basis for the entire shipment. In case, however, the weight or capacity is ascertained in the statement materially from that given in the declaration, a larger number of packages shall be examined, or even a complete examination of the shipment may be made.

As to packages for which an itemized statement has been submitted, if the weight or capacity ascertained by an examination of samples exceeds that given in the statement, the difference should be added proportionately to the rest of the shipment; if, on the other hand, the results of the examination are below the amounts given in the statement, the difference is applied only to the packages actually examined, while the rest of the shipment is cleared on the basis of the figures given in the declaration.

Should the importer refuse to accept in writing the results of the examination, the entire shipment shall be examined.

ART. 28. The above regulations for the examination by sample are to be applied for the purpose of ascertaining:

(a) The gross weight of goods dutiable on that basis and of those subject to a legal tare allowance, or for which the actual tare is to be ascertained.

(b) The net weight (by placing the bare merchandise on the scale) of goods dutiable on net weight and of those dutiable on gross weight, but imported without packing.

(c) The semigross weight of goods dutiable on that basis.

#### V. ACTUAL TARE OR WEIGHT OF PACKING.

ART. 29. In case the net weight of the goods is to be ascertained or verified by deducting from the gross or semigross weight of the goods the actual weight of the packing, the procedure shall be as follows, except where the special regulations given in VII. apply:

In the case of uniform weight or capacity, the weight of the packing may be ascertained by weighing the packing of certain packages designated for that purpose by the Customs. The number of samples weighed shall be in accordance with the proportions prescribed above for ascertaining the gross or net weight of the packages.

The net weight obtained in this manner shall serve as a basis for entry, provided the result is accepted in writing by the importer, the customs officials, however, reserving the right to make a check.

ART. 30. If the packages are not of uniform weight, the actual tare may be ascertained by sample, provided that an itemized statement of the gross weight and of the weight of the packing is submitted. If the weight of the sample packing checked up is found to be less than that given in the statement, the difference is applied proportionately to the entire shipment. If the weight of the packing is found to exceed that given in the statement, the difference is applied only to the packing actually examined, while the rest of the shipment is entered on the basis of the declaration.

The interested parties must accept in writing the results of the examination; if such an acceptance is refused, a complete examination of the shipment must be made.

ART. 31. The weight of the packing shall be determined within a gram when it does not exceed 10 kilos, for each package, and within a hectogram when it exceeds 10 kilos, each. In the latter case, after having deducted the weight of the packing calculated within a gram or a hectogram, as the case may be, the net weight for liquidation is calculated within a gram or a hectogram, in accordance with the provisions of article 16.

#### VI.—LEGAL TARE.

ART. 32. The legal tare allowances for goods dutiable on legal net weight are fixed in accordance with the annexed schedule.

ART. 33. The legal tare cannot be applied to goods imported in packing which does not correspond to any of the kinds provided for in the schedule of tare allowances.

ART. 34. The amount of legal tare is calculated, if necessary, to a gram and is deducted from the gross weight on the same unit, but the final amount for liquidation is calculated to a gram or a hectogram, in accordance with the provisions of article 16 of this decree.

#### VII.—SPECIAL REGULATIONS FOR CERTAIN KINDS OF PACKING.

##### SECTION I.—BAGS IMPORTED FILLED.

ART. 35. Bags serving as immediate containers for goods, except nitrate of soda, sulphate of ammonium, superphosphates (colophony treated with acid), slag, acidulated alum and potassium salts (chloride of potassium, kainite, carnallite, nitrate of potassium, sulphate of potassium, and similar products) employed in agriculture, must be declared separately for duty. The same applies to bags used for outside covering. Bags, serving as immediate containers may be declared for duty on their actual

weight or according to the tare allowance of the contents. If the contents are dutiable on gross weight or are free of duty, the legal tare allowance may still be applied to the bags, at the request of the importer, on the basis of the 2% tare allowance provided for articles not specified. Bags not for outside covering are in all cases subject to the duty provided for in the tariff on the basis of their actual weight.

ART. 36. The weight of the bags, actual or according to legal tare, is deducted from the weight of the merchandise within a gram, but the net amount for liquidation is calculated to a hectogram, in all cases for the bags and to a gram or a hectogram, according to the scale of the operation, for the merchandise.

In case the merchandise is subject to a higher rate of duty than the bags, either on gross or net weight, the importer may demand that the bags be subjected to the same rate of duty as the contents.

ART. 37. The bags, serving as immediate containers may be emptied at the request of the customs inspection and re-exported. In such cases they are not subject to duty, but the legal tare is added to the weight of the contents if the latter are dutiable on gross weight. If the merchandise is imported in double packing and one of the bags (the inner or outer) is re-exported, the one-half of the duty [under No. 389*bis*] is collected on the bags remaining in the country, unless they should be subjected to the same rate of duty as the contents, as provided by article 12 for cases where the contents are dutiable at a higher rate than the containers.

ART. 38. Bags imported filled with merchandise are assumed to be of the same origin as the contents, in the absence of competent evidence to the contrary. Those containing merchandise originating in countries not entitled to the minimum rate of duty on bags made of textiles are dutiable under the same tariff (general or minimum) as the contents.

ART. 39. Bags containing merchandise declared as entered for warehousing are entitled to the same treatment as the contents. Those serving for the transportation of merchandise entered for temporary admission, in accordance with the provisions of article 6 of the law of July 6, 1936, are entitled to the same treatment as the contents if they are re-exported empty or filled with other (derived) products (such as wheat flour re-exported in bags in which wheat was originally imported).

ART. 40. Bags filled with merchandise admitted free of duty and surtax may also be declared separately for temporary admission, to be re-exported in the same condition in which they were imported, i.e., filled with the same products.

ART. 41. For merchandise shipped in transit or for transshipment it is not necessary to declare the bags separately.

ART. 42. Empty bags of undisturbed French origin may be sent from France to a foreign country, for the purpose of being filled, under the provisions for temporary exportation.

Upon their re-importation into France filled, such bags are admitted free of duty upon their identification by means of a descriptive customs-house permit or of a duplicate of the declaration for export; if the contents are dutiable on gross weight the weight of the bags is included in the dutiable weight and the bags are subject to the same duty as the contents.

#### SECTION II.—INNER PACKING (OTHER THAN BOXES, CASES, OR SIMILAR RECEPTACLES) OF CARDBOARD OR PASTEBOARD USED FOR THE IMMEDIATE PROTECTION OF MERCHANDISE.

ART. 43. In the case of goods dutiable on semigross weight or on gross weight at a rate exceeding 10 francs per 100 kilos, the inner packing (cards, spools, drums, and similar articles) of cardboard or of cardboard and pasteboard, with or without wood, paper, or metal foil, used for the immediate protection of the goods, shall be added to the weight of the goods (as well as to that of the outer packing, if any), and shall be subject to the duty on the contents.

If the goods are dutiable on gross weight at a rate of 10 francs or less per 100 kilos, the inner packing is dutiable separately according to its own classification, if it is of commercial value; if it has no commercial value it is subject to the duty on the contents.

ART. 44. In case the inner packing is dutiable at a lower rate than the contents, or at a rate not exceeding the rate on the contents by more than 10%, it may be declared for duty together with the contents and subjected to the latter rate.

ART. 45. If the goods are dutiable on net weight, the weight of the inner packing may be ascertained by means of samples, in case of uniform packing, or, in the absence of uniformity, if accompanied by an itemized statement showing the number of the different kinds of packing and their weight by unit and kind. In either case the number of samples tested must, as a general rule, represent 10% of the total of all kinds of packing comprised in each package submitted for inspection.

If the packing is not uniform and no itemized statement of the packing is submitted the weight of the packing is ascertained by means of a complete weighing of the packing contained in each package submitted for inspection.

ART. 46. In the case of merchandise, other than metals or articles of metal, dutiable under the general tariff at 300 francs or more per 100 kilos, if the importer wishes to avoid the weighing of the merchandise in accordance with the provisions of article 44, the following legal tare allowances may be applied:

For cards of cardboard, or of cardboard and pasteboard, 10%.

For drums, spools, and similar articles of cardboard, or of cardboard and pasteboard, with or without wood, paper, or metal foil, 5%.

For cards of pasteboard, 6%.

For drums, spools, and similar articles of pasteboard, with or without wood, paper, or metal foil, 4%.

If the merchandise is arranged on spools, with a continuous strip of paper at least as wide as the merchandise itself inserted between the folds, an extra tare allowance of 8% is applied to compensate for the weight of the paper, in addition to the legal tare allowance for the other inner packing.

These tare allowances are deducted from the semigross weight of the merchandise, which is also reduced by the actual weight of the boxes or receptacles, if any, serving as inner containers.

The weight thus ascertained represents the net dutiable weight.

The tare allowances provided by this article are not applicable to cards, spools, drums, or similar articles used for the protection of merchandise subject to different rates of duty.

When the above tare allowances are applied, the cards, spools, drums, and similar articles are admitted free of duty, whether or not they have a commercial value.

#### SECTION III.—INNER PACKING OF PAPER OR METAL FOIL (TIN OR ALUMINUM) USED FOR IMMEDIATE WRAPPING OF MERCHANDISE.

ART. 47. In the case of merchandise dutiable on gross or semigross weight, the packing of the kind mentioned above is included in the dutiable weight.



If the merchandise is dutiable on net weight, such packing, if declared separately, may be deducted from the dutiable weight in accordance with the provisions of article 45. If the packing has a commercial value, it is subject to duty separately. If such packing is not declared separately and checked up according to the provisions of article 45, it is subject to the rates on the contents.

#### SECTION IV.—CLOTH USED FOR WRAPPING BUTTER, HAMS, MEAT, ETC.

ART. 48. The wrapping of the kind mentioned above is not subject to duty separately, and is therefore dutiable at the rates on the contents.

#### SCHEDULE OF LEGAL TARES.

| GOODS.  | PACKAGE.  | TARE.                                    | REMARKS.  |
|---|---|--|---|
| Oxalic acid.....  | Casks or cases not including crates.....  | 9%                                       |   |
| Anchovies.....  | Small barrels weighing about 3 kilos, each.....   | One sixth of their weight.               |   |
| Cocoa.....  | Barrels or cases not including crates.....  | 12%                                      |   |
| Coffee.....   | Sacks or bales.....   | 1%                                       |   |
|   | Barrels or cases not including crates:  |  |   |
|   | From Foreign Countries.....   | Actual net weight.                       |   |
|   | From French Colonies and Possessions.....   | 12%                                      |   |
|   | Sacks or bales:   |  |   |
|   | Of jute:  |  |   |
|   | Single packing.....   | 0 75%                                    |   |
|   | Double packing (two separate wrappers)....  | 1%                                       | The tare of 1% is indivisible; i. e. that the tare of 0.75% cannot be applied to one of the sacks and the actual tare to the other. |
|   | Of any material other than jute.....  | Actual net weight.                       |   |
| Cinnamon and cassia lignea....                                    | Barrels or cases not including crates.....  | 12%                                      |   |
|   | Sacks or bales:   |  |   |
|   | Single.....   | 4%                                       |   |
|   | Double.....   | 6%                                       |   |
| Cotton in the wool:   |   |  |   |
| From Turkey....   | Bales made of two wrappers of coarse mats or of one coarse goat's hair tissue.....  | 10%                                      |   |
|   | Bales of all other kinds.....   | Same as for cotton from other countries. |   |
| From other countries.....   | Small bales under 50 kilos....  | 8%                                       |   |
|   | Bales of 50 kilos, and over....   | 6%                                       |   |
| Tin-plate in sheets.....  | Imported in wooden cases not including crates.....  | 7%                                       |   |
| Cotton yarn.....  | In cases made from thick boards, of the kind of those used on the date of the Decree of September 11, 1882, for cotton yarn on bobbins or spools..... | 17%                                      |   |
|   | Otherwise packed.....   | 12%                                      |   |
| Crude oils, refined oils and essences of petroleum or schist..... | Imported in so-called "petroleum barrels".....  | 20%                                      |   |
| Heavy oils and petroleum tar..                                    | Imported in so-called "petroleum barrels".....  | 17%                                      |   |
| Cottonseed oil, dutiable on net weight.....                       | Oak casks with iron hoops, known as "cotonniers"....  | 15%                                      |   |
| Indigo.....   | Natural unrefined. Barrels or cases not including crates containing:  |  |   |
|   | One hide bag (seroon)*.....   | 22%                                      |   |
|   | One bag of cloth.....   | 14%                                      |   |
|   | Goods unwrapped.....  | 12%                                      |   |
|   | Serouns*.....   | 10%                                      |   |
|   | Bags of cloth.....  | 2%                                       |   |
| Pepper and pimento.....   | Barrels or cases not including crates.....  | 12%                                      |   |
|   | Sacks or bales.....   | 2%                                       |   |
| Lard.....   | Barrels or cases not including crates.....  | 16%                                      |   |
| Crude silk, carded or spun ferret and does silk.....              | Bales:  |  |   |
|   | Double of cloth.....  | 4%                                       |   |
|   | Single of cloth.....  | 2%                                       |   |
|   | Cases not including crates.....   | 12%                                      |   |

\* "Serouns" solely refer to strongly sewn hide bags sufficient to transport the goods.

| GOODS.   | PACKAGE.  | TARE.               | REMARKS.                                     |
|--|---|---------------------|--|
| Sugar <sup>(1)</sup> .....   | Unrefined foreign   |                     | Imported in packages used for foreign sugar: |
|  | Wooden receptacles (barrels, cases, not including crates, etc.):                          |                     |  |
|  | Wholly of hard wood <sup>(2)</sup> .....  | 13%                 |  |
|  | Of soft wood <sup>(2)</sup> ....  | 10%                 |  |
|  | Canisters.....  | 7%                  |  |
|  | Other receptacles:  |                     |  |
|  | Double.....   | 4%                  |  |
|  | Single.....   | 2%                  |  |
|  | Imported in bags or in receptacles other than those generally used for foreign sugar..... | Actual net weight.  |  |
| Refined (except candy, in cases or casks).....   | Wooden receptacles (barrels, cases not including crates, etc.).....                       | 12%                 |  |
|  | Other packages.....   | 2%                  |  |
| Sheet iron, including black iron in sheets, and sheet steel of the kind which is dutiable on net weight..... | Imported in wooden barrels or cases not including crates.....                             | 7%                  |  |
| Vaseline.....  | Imported in so-called "petroleum barrels".....  | 17%                 |  |
| Other articles dutiable on net weight.....   | Barrels, cases not including crates.....  | 12%                 |  |
|  | Bales, sacks, baskets, crates.....  | 2%                  |  |
|  | Serouns*.....   | Same as for indigo. |  |
| Products of different kinds, dutiable on net weight and packed in one container.....                         |   | Actual net weight.  |  |
| Products dutiable on net weight, packed in the same container with products dutiable on gross weight.....    |   | "                   |  |
| Products imported with inner packing subject to duty separately..  |   | "                   |  |

#### LAW RELATING TO THE ESTABLISHMENT OF THE CUSTOMS TARIFF.

The President of the Republic promulgates the following law, the Senate and Chamber of Deputies having adopted the same:

Article 1. The general and minimum Customs tariffs relative to importation and exportation shall be established conformably to Schedules A and B annexed to the present law. The minimum tariff may be applied to goods the produce of countries where French goods enjoy corresponding privileges and to which the minimum tariff is applied.

#### Article 2. PRODUCTS OF NON-EUROPEAN ORIGIN IMPORTED FROM A EUROPEAN COUNTRY

shall be subject to the surtaxes specified in Schedule C annexed to the present law.

Foreign sugars shall continue to pay the surtaxes established by the laws of July 19, 1880, and August 3, 1890.

#### EUROPEAN PRODUCTS IMPORTED FROM A COUNTRY OTHER THAN THAT OF ORIGIN

shall be subject to the surtaxes specified in Schedule D annexed to the present law.

#### PRODUCTS IMPORTED INTO THE MOTHER-COUNTRY FROM FRENCH COLONIES.

Article 3. The duties and immunities applicable to products imported into the mother-country from colonies, from French possessions and from countries of the Indo-Chinese Protectorate are established in Schedule E annexed to the present law.

The French territories of the Western coast of Africa (with the exception of Gaboon), Tahiti and Dependencies, the French establishments in India, Obock, Diego-Suarez,ossi-Be and Sainte-Marie of Madagascar, are exempt from the stipulations of Schedule E. French long cloth proceeding from the French establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned establishments; such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum tariff.

(1) The duty on beet sugar, verges and sugar candy in cases or casks is always to be assessed on the actual net weight.

(2) Casks made of oak staves are regarded as casks of hard wood when the heads are of beech or walnut and so casks of soft wood when the heads are of fir or linden ("Lettre commune" of November 19, 1892).

\* "Serouns" solely refer to strongly sewn hide bags sufficient to transport the goods.

Foreign products imported into colonies, French Possessions, and countries of the Indo-Chinese Protectorate, with exception of the territories enumerated in the preceding paragraph, shall be subject to duty as if imported into France.

Decrees in the form of public administrative regulations, issued on the proposal of the Minister of Commerce, Industry and Colonies, with the advice of the General Councils or the Administrative Colonial Councils, shall designate the products which, in exception to the preceding provision, shall be subject to special duties.

Paragraphs 1 and 3 of the present article shall not be executory for any Colony until the regulations mentioned in paragraph 4 have been issued; the effect of this provision is limited to one year. The Government may, however, immediately grant all or part of the privileges stipulated in Schedule E to colonies which at the present time levy on

foreign products the whole of the tariff duties of the mother-country, or who subject colonial goods coming from abroad to the duties stipulated in the said tariff.

Article 4. The General Councils and the Administrative Colonial Councils may also suggest that modifications be made in the tariff of the mother-country. The suggestions shall be submitted to the Council of State, whose decisions thereon shall be issued in the same manner as the public administrative regulations mentioned in the preceding article.

Article 5. Native products of a French colony which are imported into another French colony shall be exempt from Customs duty.

Foreign products imported from a French colony into another French colony shall be subject in the latter to the payment of the difference between the duties of the local tariff and those in tariff of the exporting colony.

## SCHEDULE A.

## DUTY ON IMPORTS.

NOTE.—The letters G and A placed opposite the unit on which duty is levied indicate whether duty is leviable on Gross or Net weight.

A here not otherwise mentioned all goods free are "per 100 kilograms, gross."

For list of countries entitled to the Minimum Tariff and part of the articles specified in the Minimum Tariff, see opening paragraphs of Tariff. For calculating the duty on all goods specified in this schedule, the amount of the specific duty fixed in the Customs Tariff shall be multiplied by the coefficient applicable to the article, the result representing the amount to be paid.

By way of exception to the foregoing extract, goods to be returned to foreign countries after being transformed, worked-up, or repaired, shall be admitted under the ordinary Tariff conditions.

An Inter-Ministerial Decree will lay down the conditions of the special "temporary importation" regime thus established, on payment of the ordinary duty.

The rates of the "co-efficient of increase" shall be periodically revised. For this purpose, an Inter-Ministerial Commission shall be set up by Decree.

| Tariff No.           |  | DUTIES (Additional taxes and 4% included). |                       | Coefficient. | Tariff No. |   | DUTIES (Additional taxes and 4% included). |                       | Coefficient. |
|----------------------|--|--|-----------------------|--------------|------------|---|--|-----------------------|--------------|
|                      |  | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |            |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
|                      |  | ANIMAL PRODUCTS.                           |                       |              |            |   |  |                       |              |
| 1.                   | Horses:—   |  |                       |              | 17b.       | Pork butchers' produce Per 100 kilogs. N  |  |                       |              |
|                      | 1.—LIVE ANIMALS.   |  |                       |              | 17c.       | Ox jawl, aliced, cooked or pickled in barrels or jars   | 75 00                                      | 50 00                 | "            |
|                      | Stallions, geldings and mares 5 years of age and above.....Head  | 225 00                                     | 150 00                |              | 18.        | Poultry and pigeons, dead   | 30 00                                      | 20 00                 | "            |
|                      | Under 5 years.....Head   | 150 00                                     | 100 00                |              | 18b.       | Veulsoo and dead deer   | 50 00                                      | 35 00                 | "            |
|                      | Foals.....Head   | 75 00                                      | 50 00                 |              |            | Other game, dead, rabbits and turtles, dead.....Per 100 kilogs. N   | 30 00                                      | 20 00                 | "            |
| 11.                  | Horses destined to be slaughtered (subject to compliance with the measures of supervision to be determined by decrees of the Ministry of Agriculture and the Ministry of Finance).....Each | 90 00                                      | 50 00                 |              | 18c.       | Poultry, truffled.....Per 100 kilogs. N   | 90 00                                      | 60 00                 | "            |
|                      | Mules.....Head   | 50 00                                      | 30 00                 |              | 18d.       | Goose liver, fresh or salted.....Per 100 kilogs. N  | 40 00                                      | 25 00                 | "            |
|                      | Asses.....Head   | 5 00                                       | 3 00                  |              | 19.        | Meat preserved in tins  | 23 00                                      | 20 00                 | "            |
|                      | 4. Cattle: Oxen.....Per 100 kilogs. †  | 30 00                                      | 20 00                 |              | 19b.       | Preserved game in tins, pots, or pastrys  | 75 00                                      | 60 00                 | "            |
|                      | 5. Cows.....Per 100 kilogs. †  | 30 00                                      | 20 00                 |              | 19c.       | Pâtes de foie gras, in tins, pots, pastry or other forms.....Per 100 kilogs. N  | 90 00                                      | 60 00                 | "            |
|                      | 6. Bulls.....Per 100 kilogs. †   | 30 00                                      | 20 00                 |              | 20.        | Extract of meat, in cakes, or otherwise.....Per 100 kilogs. N   | 40 00                                      | 30 00                 | "            |
|                      | 7. Steers, bullocks and heifers.....Per 100 kilogs. N  | 30 00                                      | 20 00                 |              | 20b.       | Guts, dried, or salted.....Per 100 kilogs. N  | 15 00                                      | 10 00                 | "            |
|                      | 8. Calves.....Per 100 kilogs. N  | 10 00                                      | 25 00                 |              |            | Guts, fresh (raw).....Per 100 kilogs. N   | 10 00                                      | 5 00                  | "            |
|                      | 9. Rams, ewes and wethers.....Per 100 kilogs. N  | 4 00                                       | 2 25                  |              | 21.        | Hides, raw, green, or dry, large or small.....Per 100 kilogs. N   | Free                                       | Free                  | "            |
|                      | 10. Lambs, weighing 10 kilogs. and less.....Per 100 kilogs. N  | 4 50                                       | 3 00                  |              | 22.        | Peltries, raw.....Per 100 kilogs. N   | Free                                       | Free                  | "            |
|                      | 11b. Kids.....Per 100 kilogs. N  | 2 00                                       | 1 50                  |              | 23.        | Wool, including alpacas, lama, vicuña wool; also yak, camel and cashmere goat's hair: In the mass and on the skin:                                      |  |                       | "            |
|                      | 12. Pigs.....Per 100 kilogs. N   | 25 00                                      | 15 00                 |              |            | From Australia, Cape of Good Hope and India.....Free  | Free                                       | Free                  | "            |
|                      | 13. Suckling pigs, weighing 10 kilogs. and less.....Head   | 4 00                                       | 2 25                  |              |            | Other.....Free  | Free                                       | Free                  | "            |
| 14.                  | Game and turtles.....Per 100 kilogs. N   | 25 00                                      | 20 00                 |              |            | In the mass dyed and noils dyed.....Per 100 kilogs. N   | 32 50                                      | 25 00                 | "            |
| 14b.                 | Poultry and pigeons (including carriers).....Per 100 kilogs. N   | 30 00                                      | 20 00                 |              |            | Combed or carded.....Per 100 kilogs. N  | 32 50                                      | 25 00                 | "            |
| 14c.                 | Rabbits.....Per 100 kilogs. N  | 30 00                                      | 20 00                 |              |            | Wool waste.....Per 100 kilogs. N  | 35 00                                      | 27 50                 | "            |
| 14d.                 | Animals, living, not otherwise mentioned   | Free                                       | Free                  |              | 24.        | Horsehair ("crins"): Raw.....Per 100 kilogs. N  | Free                                       | Free                  | "            |
| II.—ANIMAL PRODUCTS. |  |  |                       |              |            |   |  |                       |              |
| 26.                  | Meat, fresh, including meat preserved by freezing:   |  |                       |              | 25.        | Hair ("poils"): Raw.....Per 100 kilogs. N   | 15 00                                      | 10 00                 | "            |
|                      | Mutton (a).....Per 100 kilogs. N   | 50 00                                      | 35 00                 |              |            | Combed or carded.....Per 100 kilogs. G  | Free                                       | Free                  | "            |
|                      | Pork.....Per 100 kilogs. N   | 40 00                                      | 25 00                 |              |            | Mohair goat's hair.....Per 100 kilogs. N  | 15 00                                      | 10 00                 | "            |
|                      | All other including beef.....Per 100 kilogs. N   | 50 00                                      | 35 00                 |              |            | Other hair.....Per 100 kilogs. N  | 7 50                                       | 5 00                  | "            |
| 17.                  | Ham, boned and rolled; cooked hams.....Per 100 kilogs. N   | 60 00                                      | 40 00                 |              | 26.        | Feathers, ornamental:   |  |                       | "            |
|                      | Meat, salted:  |  |                       |              |            | In the rough (not finished or mounted), skins and palettes of birds with their feathers, simply dried or cured.....Free                                 | Free                                       | Free                  | "            |
|                      | Pork (ham and bacon, &c).....Per 100 kilogs. N   | 50 00                                      | 35 00                 |              |            | Ornamental (dressed), prepared or mounted, of ostrich, Indian marabou-storks, birds of paradise, herons' originals and aligrettes.....Per 100 kilogs. N | 1,500 00                                   | 1,000 00              | "            |
|                      | All other including beef.....Per 100 kilogs. N   | 50 00                                      | 35 00                 |              |            | All kinds, prepared or mounted, other than above.....Per 100 kilogs. N  | 1,075 00                                   | 750 00                | "            |

\* A circular has been issued by the French Customs, notifying that the payment of the "sanitary tax" is now imposed on harness and saddle horses imported by strangers temporarily staying in France. Such horses are also to be subjected to sanitary inspection on arrival, but this inspection may be dispensed with if the animals arrive on those days or at those hours when the Customs-house is not open for business of this kind. In each case, however, the animals must be accompanied by a legally attested certificate (available for three days only) furnished by a veterinary surgeon of the place of their origin, giving a description of the animals, and declaring that the locality from which they came was, and had been for six weeks preceding their departure, free from any disease contagious to horses. Race-horses are exempt from sanitary inspection under the same conditions.

† Live weight.

‡ Water fowl. The only water fowl which may be imported into France at all times are exotic birds, i.e., birds of a species which does not exist in France. During the close season the importation of water fowl of a kind existing in France is only allowed under special authorisation, and this is given only if the birds are to be sent to Departments in which the particular species of game is not open for shooting after the commencement of the close season for ordinary game.

(a) Fresh mutton can only be imported when cut up into quarters. The block must be adhering to one of the fore-quarters.

§ Including the weight of the interior packing.

¶ Per 100 kilograms, gross.

‡ Shouldy wastes, dyed or not, neither combed nor carded, and all other non-carded or undyed wastes.

Only the following are considered as combed flees, viz., all substances produced from the combing, known as carding or fleece; similar substances, however, which have been prepared wholly or in part in any way for spinning are excluded. All combings which have been submitted to a twisting process, and put up in skeins, will be classed under yarns of fleecy silk.

† This duty is only applicable to bread imported as an article of commerce, but small quantities of bread imported by retail for sale to frontier people for daily consumption; this exemption is not extended to whole loaves.



## VII.—FARINACEOUS FOOD—continued.

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included.) |                       | Coefficient. |
|------------|--|---|-----------------------|--------------|
|            |  | General Tariff Fr. c.                         | Minimum Tariff Fr. c. |              |
| 78.        | Sago, salsp and manioc flour.....Per 100 kilograms, N  | 11 00   | —                     | —            |
| 78b.       | Manioc, crude or desiccated.....G  | 7 00  | 7 00                  | —            |
| 79.        | Rice: In the husk.....Free   | —   | Free                  | —            |
|            | Broken rice.....Per 100 kilograms, G   | 3 00  | —                     | —            |
|            | Whole rice, flour and grits.....G  | 4 00  | —                     | —            |
| 80.        | Pulse:   |   |                       |              |
|            | Beans and horse beans, decorated or broken.....Per 100 kilograms, G                                | 3 50  | —                     | —            |
|            | „ whole.....G  | 3 00  | —                     | —            |
|            | „ in clusters or pods.....G  | 1 50  | —                     | —            |
|            | „ meal of.....G  | 6 00  | —                     | —            |
|            | Chick peas ( <i>pois pinto</i> ).....Free  | Free  | Free                  | —            |
|            | All other:   |   |                       |              |
|            | In the grain.....Per 100 kilograms, G  | 5 00  | 3 00                  | —            |
|            | Decorated.....G  | 9 00  | 6 00                  | —            |
|            | Flour of: raw.....G  | 9 00  | 6 00                  | —            |
|            | „ cooked.....G   | 12 00   | 118 00                | —            |
| 81.        | Chestnuts.....G  | 3 00  | 3 00                  | —            |
| 81b.       | Chestnut flour.....G   | 5 00  | 5 00                  | —            |
| 82.        | Dari, millet and canary seed:  |   |                       |              |
|            | Grain.....Per 100 kilograms, G   | 5 00  | 3 00                  | —            |
|            | Meal of.....G  | 4 50  | 4 50                  | —            |
| 83.        | Potatoes:  |   |                       |              |
|            | Imported during the normal period of production in France.....Per 100 kilograms, G                 | 3 00  | 0 10                  | —            |
|            | Imported from 1st March to 1st June (but applicable only to new potatoes).....Per 100 kilograms, G | 6 00  | 3 00                  | —            |

## VII.—FRUITS AND SEEDS.

|     |   |        |        |   |
|-----|---|--------|--------|---|
| 84. | Table fruits: Fresh:  |        |        |   |
|     | Oranges (sweet or bitter), lemons, cedrats and their varieties, not mentioned.....Per 100 kilograms, N  | 15 00  | 115 00 | — |
|     | Maudarin oranges and so-called "chinois".....N  | 25 50  | 110 00 | — |
|     | Bananas.....G   | 5 00   | 3 00   | — |
|     | Carob beans.....G   | 4 00   | 1 50   | — |
|     | Hot-house grapes and fruit.....G  | 200 00 | 130 00 | — |
|     | Wine grapes and residue of grapes (1).....Per 100 kilograms, N  | 35 00  | 12 00  | — |
|     | Must:   |        |        |   |
|     | Up to 20°.....G   | 35 00  | —      | — |
|     | Up to 12° Beaumé.....G  | —      | 12 00  | — |
|     | Above 12° and up to 20° Beaumé.....Per 100 kilograms, N   | —      | 16 50  | — |
|     | 21° Beaumé and above.....G  | 50 00  | 33 00  | — |
|     | Apples for the table.....G  | 5 00   | 2 50   | — |
|     | Pears for the table.....G   | 5 00   | 3 00   | — |
|     | Pears and apples: For perry or cider.....Per 100 kilograms, G   | 2 00   | 1 50   | — |
|     | Figs, almonds and dates.....G   | 10 00  | 7 00   | — |
|     | Other table fruits, fresh.....G   | —      | —      | — |
|     | Imported during the period of production in France (2):   |        |        |   |
|     | Common table grapes, imported in boxes, cases, baskets or barrels not exceeding 20 kilos, in weight, separately or aggregated in one consignment (3).....Per 100 kilograms, N | 25 00  | 118 00 | — |
|     | Peaches, nectarines and apricots.....Per 100 kilograms, N   | 12 00  | 116 00 | — |
|     | Plums, cherries, strawberries.....Per 100 kilograms, G  | 10 00  | 3 00   | — |
|     | The above fruits imported at periods other than those fixed in the footnote (2).....Per 100 kilograms, N  | 30 00  | 20 00  | — |
|     | Not otherwise mentioned.....Per 100 kilograms, G  | 10 00  | 3 00   | — |
| 85. | Fruit, dried or drained:  |        |        |   |
|     | Figs.....N  | 25 00  | 112 00 | — |
|     | Raisins.....G   | 35 00  | 25 00  | — |
|     | Apples and pears:   |        |        |   |
|     | Table.....G   | 15 00  | 110 00 | — |
|     | For cider and perry.....G   | 6 00   | 4 00   | — |
|     | Almonds and hazelnuts.....G   | 10 00  | 3 00   | — |
|     | In the shell.....G  | 20 00  | 116 00 | — |
|     | Skilled.....G   | 1 75   | —      | — |
|     | Walnuts: In the shell.....G   | 4 50   | —      | — |
|     | Skilled.....G   | —      | —      | — |
|     | Plums, prunes, peaches and apricots.....Per 100 kilograms, N  | 18 00  | 12 00  | — |
|     | Pistachio nuts.....G  | 100 00 | 50 00  | — |
|     | Other dried or drained fruits.....G   | 15 00  | 115 00 | — |
| 86. | Canned or preserved: In spirit:   |        |        |   |
|     | The origin of the United States of America.....Per 100 kilograms, N   | 100 00 | —      | — |
|     | Of any other origin.....G   | 120 00 | 80 00  | — |

†† Per 100 kilograms, gross.

‡ Including weight of receptacles.

\* This duty shall be applied only to wine grapes imported from July 15 to Nov. 1.

(1) The normal period of production in France is as follows: For cherries, from May 1 to Nov. 1; for apples and strawberries, June 1 to Nov. 1; for peaches, nectarines and plums, June 15 to Nov. 1; common table grapes, July 15 to Nov. 1.

(2) Grapes of this kind imported in boxes, cases, baskets or barrels of a greater weight than 20 kilos, separately, or aggregated in one consignment, are dutiable as wine grapes.

Not including the internal consumption tax.

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included.) |                       | Coefficient. |
|------------|---|---|-----------------------|--------------|
|            |   | General Tariff Fr. c.                         | Minimum Tariff Fr. c. |              |
|            | Pinapples.....Per 100 kilograms, N  | 30 00   | —                     | —            |
|            | §, Gherkins, cucumbers, olives, pickles and capers.....Per 100 kilograms, N   | 20 00   | 11 00                 | —            |
|            | Not specified:  |   |                       |              |
|            | The origin of the United States of America.....Per 100 kilograms, G   | 10 00   | —                     | —            |
|            | Of any other origin.....N   | 15 00   | 11 00                 | —            |
| 87.        | Fruit for distillation:   |   |                       |              |
|            | Juniper berries, fennel seed and green anise.....Per 100 kilograms, N   | 30 00   | 1 00                  | —            |
|            | Myrtle berries, bilberries, sloes and prickly pears (on condition that they be forwarded to a distillery under Customs permit and sealed with lead).....Free  | Free  | Free                  | —            |
| 87b.       | Dried raisins, figs and dates exclusively destined to distilling or to the manufacture of wine.....Per 100 kilograms, N   | 75 00   | 25 00                 | —            |
|            | Fresh fruit and waste of fresh fruit, in which the "San José Scale" has been found to exist, and packing in which conveyed.....Prohibited   | —   | —                     | —            |
|            | (To enable the execution of this one-way shipments shall, on entry into France, be specially examined for the above purpose.)   | —   | —                     | —            |
| 88.        | Oleaginous seeds and fruits:  |   |                       |              |
|            | Olza of Europe and rape.....Per 100 kilograms, G  | 4 50  | —                     | —            |
|            | Niger, soya beans and decorated cotton seed.....Per 100 kilograms, G  | 2 50  | —                     | —            |
|            | Camelina, rapeseed, beech nuts.....Per 100 kilograms, G   | 2 00  | —                     | —            |
|            | Others.....Free   | Free  | Free                  | —            |
| 89.        | Seeds for sowing:   |   |                       |              |
|            | Lucern, minette, clover.....Per 100 kilograms, N  | 40 00   | 25 00                 | —            |
|            | Beetroot, decorated (a).....Per 100 kilograms, N  | 60 00   | 45 00                 | —            |
|            | „ not decorated (b).....Per 100 kilograms, N  | 45 00   | 30 00                 | —            |
|            | Others.....G  | 4 50  | 3 00                  | —            |
|            | Trees, shrubs, nursery stock, cuttings and all other live vegetable products or parts thereof, as well as their fresh wastes, imported from the United States, either direct or withdrawn from Customs warehouses, and the cases, sacks and other packing in which the said goods were transported.....Prohibited | —   | —                     | —            |

## VIII.—COLONIAL PRODUCE.

[NOTE. For countervailing duties on sugar imported from countries not parties to the International Brussels Convention see following No. 93.]

|     |  |           |           |   |
|-----|--|-----------|-----------|---|
| 90. | Sugar:   |           |           |   |
|     | From the French colonies and possessions:  |           |           |   |
|     | (1)  |           |           |   |
|     | In powder (including <i>poudres blanches</i> ) according to its estimated yield at the refinery.....Per 100 kilograms, net refined sugar   | 46 00 (2) | —         | — |
|     | Refined, other than candied.....Per 100 kilograms, net of actual weight  | 46 00 (2) | —         | — |
|     | Refined, candied.....Per 100 kilograms, net of actual weight   | 49 22 (2) | —         | — |
| 91. | The produce of foreign countries:  |           |           |   |
|     | In powder:   |           |           |   |
|     | The estimated yield on refining being: 88% or less.....Per 100 kilograms, N of refined sugar   | 46 00 (2) | 46 00 (2) | — |
|     | „ 88% or less.....Per 100 kilograms, N of refined sugar  | 46 00 (2) | 46 00 (2) | — |
|     | More than 88%.....Per 100 kilograms, net of actual weight  | 46 00 (2) | 46 00 (2) | — |
|     | Refined, other than candy.....Per 100 kilograms, net of actual weight  | 60 00 (2) | 58 00 (2) | — |
|     | Candy.....G  | 59 22 (2) | 58 22 (2) | — |
|     | [NOTE.—The importation of sugar in powder or raw sugar and refined sugar of foreign origin is prohibited as from March 3, 1916. The prohibition does not however apply to sugar imported by the State, or to sugars which can be proved to have been purchased before Feb. 1, 1916.] |           |           |   |
| 92. | Molasses:  |           |           |   |
|     | For distilling purposes, including the exosmotic waters:   |           |           |   |
|     | The produce of French colonies and possessions (1).....Per 100 kilograms, N  | Free      | —         | — |

§ Including weight of receptacles forming the interior packing.

† Not including the internal revenue tax on fruits preserved in vinegar.

†† Per 100 kilograms, gross.

(a) Beetroot seeds (decorated) must be winnowed separated from the hard and coriaceous cult forming the hull containing the actual seed. The seeds are of the same size as small corn seed, kidney-shaped and brown-colored.

(b) Beetroot seeds not decorated are those in the unbroken calyx.

§ See at the end of the Tariff the *remise* applicable to Colonial sugar of surplus manufacture, and the Law of January 28, 1902, relative to the "consumption," "manufacturing" and "refining" taxes, etc.

(1) Only products which are imported direct shall be considered as the produce of French Colonies and Possessions.

(2) Not including the refining and supervision taxes. Refining tax, 2 frs. per 100 kilograms, actual weight for refined sugar and for foreign sugar assimilated to refined; 2 frs. 14 cts. per 100 kilograms, actual weight for candy. Supervision tax, 8 cts. per 100 kilograms, actual weight for refined sugar; 8 50 cts. per 100 kilograms, actual weight for candy.

| Tariff No.   |  | DUTIES<br>(Additional taxes and 4% included.) |                          | Coefficient |
|--|--|---|--------------------------|-------------|
|  |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c. |             |
|  | The produce of foreign countries ..<br>Per 100 kilograms, N  | 0 30  | 0 20                     |             |
|  | Per degree of absolute saccharine richness (%)   |   |                          |             |
|  | Other than for distillation, having an absolute saccharine richness of:  |   |                          |             |
|  | 50% or less .....  | 30 00 <sup>1</sup>                            | 19 50 <sup>2</sup>       |             |
|  | Above 50% .....  | 64 00 <sup>2</sup>                            | 40 90 <sup>2</sup>       |             |
| 93.  | Syrups, bonbons, candied fruits:   |   |                          |             |
|  | The produce of the French colonies and possessions* .....  | 46 00   |                          |             |
|  | The produce of foreign countries .....   | 64 00 <sup>1</sup>                            | 66 00 <sup>1</sup>       |             |
| [NOTE.—Glinose of foreign origin pays, as a product assimilated to syrup, the new duty of 68 frs. (including refining tax).] |  |   |                          |             |
| 14.  | Sweet biscuits:  |   |                          |             |
|  | The produce of the French colonies and possessions* .....  | 23 00 <sup>2</sup>                            |                          |             |
|  | The produce of foreign countries .....   | 51 00 <sup>2</sup>                            | 51 00 <sup>2</sup>       |             |
| 95.  | Preserves with sugar or honey, including sherbet:  |   |                          |             |
|  | The produce of the French colonies and possessions* .....  | 23 00 <sup>2</sup>                            |                          |             |
|  | The produce of foreign countries .....   | 33 00 <sup>2</sup>                            | 33 00 <sup>2</sup>       |             |
|  | Manufactured without sugar or honey ..   | 10 00   | 8 00                     |             |
| 96.  | Coffee, in the bean .....  | 300 00  | 136 00 <sup>1</sup>      |             |
|  | Roasted or ground .....  | 400 00  | 400 00 <sup>2</sup>      |             |
| 97.  | Cocoa, in the bean and shells .....  | 104 00  | 104 00 <sup>2</sup>      |             |
|  | Crushed in paste, tablets or powder .....  | 150 00  | 150 00 <sup>2</sup>      |             |
|  | Cocoa butter .....   | 150 00  | 150 00 <sup>2</sup>      |             |
| 98.  | Chocolate:   |   |                          |             |
|  | Containing more than 5% of cocoa (44 more than 27.50% of debuttered and dry cocoa) .....   | 300 00  | 150 00 <sup>2</sup>      |             |
|  | Containing 55% of cocoa or less (i.e. 27.50% or less of cocoa debuttered and dry) .....  | 200 15 <sup>2</sup>                           | —                        |             |
|  | With milk in a liquid condition, containing not more than 10% of cocoa (or 5% of debuttered and dry cocoa), and not more than 25% of sugar. Per 100 kilograms, N | —   | 18 50 <sup>2</sup>       |             |
|  | Other chocolate of all kinds .....   | —   | 115 30 <sup>2</sup>      |             |
| 99.  | Pepper .....   | 450 00  | 312 00 <sup>2</sup>      |             |
| 100.   | Pimento .....  | 400 00  | 208 00 <sup>2</sup>      |             |
| 101.   | Anonons and cardamoms .....  | 400 00  | 208 00 <sup>2</sup>      |             |
| 102.   | Cinnamon .....   | 400 00  | 208 00 <sup>2</sup>      |             |
| 103.   | Cassia lignea .....  | 400 00  | 208 00 <sup>2</sup>      |             |
| 104.   | Nutmegs: In the shell .....  | 400 00  | 208 00 <sup>2</sup>      |             |
|  | Other .....  | 600 00  | 312 00 <sup>2</sup>      |             |
| 105.   | Mace .....   | 600 00  | 312 00 <sup>2</sup>      |             |
| 106.   | Cloves .....   | 400 00  | 208 00 <sup>2</sup>      |             |
| 107.   | Vanilla .....  | 800 00  | 416 00 <sup>2</sup>      |             |
| 108.   | Ten .....  | 400 00  | 208 00 <sup>2</sup>      |             |
| 109.   | Tobacco, leaf or stalk:  |   |                          |             |
|  | For the régime (monopoly) .....  | Free  | Free                     |             |
|  | For private account .....  | Prohibited                                    | Prohibited               |             |
|  | Manufactured:  |   |                          |             |
|  | For the régime (monopoly) .....  | Free  | Free                     |             |
|  | For the personal use of the importer (not above 10 kilograms, allowed per consignee and per annum):  |   |                          |             |
|  | Cigars and cigarettes .....  | 18,000 00                                     | 18,000 00                |             |
|  | Snuff and for chewing .....  | 5,600 00                                      | 5,600 00                 |             |
|  | Levant, for smoking .....  | 15,000 00                                     | 15,000 00                |             |
|  | All other .....  | 9,000 00                                      | 9,000 00                 |             |
|  | All other manufactured tobacco ..  | Prohibited                                    | Prohibited               |             |

[NOTE.—The quantities allowed to be imported by passengers for their own use free of duty are—10 cigars or 20 cigarettes, or 10 grammes of tobacco. This privilege will not be extended to women & children.]

Tobacco juice (sauce Fraise)<sup>2</sup> .....

Prohibited

Prohibited

Prohibited

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| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included.) |                          | Coefficient |
|------------|--|---|--------------------------|-------------|
|            |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c. |             |
|            | IX.—VEGETABLE OILS AND JUICES.   |   |                          |             |
| 110.       | Fixed oils, pure:  |   |                          |             |
|            | Olive oil, intended for the manufacture of soap .....  | 10 00   | 3 00                     |             |
|            | Other .....  | 25 00   | 10 00 <sup>1</sup>       |             |
|            | Palm oil .....   | 1 00  | 1 00                     |             |
|            | Cocunut, <i>paluococunut</i> , <i>illipe</i> and palm-kernel ( <i>paluite</i> ) oils ..  | 3 00  | 1 00                     |             |
|            | Castor and <i>pulphora</i> oils ..   | 7 50  | 5 00                     |             |
|            | Lined oil .....  | 6 00  | 6 00                     |             |
|            | Cotton seed, sesame and earth-nut oils intended for soap making <sup>2</sup> ..  | 9 00 <sup>2</sup>                             | 6 00                     |             |
|            | Cotton seed, sesame and earth-nut oils intended for the manufacture of alimentary fat <sup>3</sup> ..  | 9 00  | 6 00                     |             |
|            | Cotton seed, sesame and earth-nut oils, other ..   | 18 00   | 12 00 <sup>2</sup>       |             |
|            | Soya bean and maize oils intended for soap making <sup>2</sup> ..  | 9 00  | 6 00                     |             |
|            | Soya bean and maize oils, other ..   | 23 00   | 15 00                    |             |
|            | Soya beans, sandflower seed and other oils, not specially mentioned, for the preparation of colours and varnish <sup>4</sup> ..  | 12 00   | 6 00                     |             |
| 110b.      | Oils, boiled or oxidized ..  | 60 00   | 20 00                    |             |
| 111.       | Fixed oils, scented ..   | 100 00  | 80 00                    |             |
| 111b.      | Alimentary vegetable fat ..  | 35 00   | 25 00                    |             |
| 112.       | Volatile oils, essence of roses ..   | 3,000 00 <sup>5</sup>                         | 2,000 00 <sup>5</sup>    |             |
|            | Geranium rosa and ylang-ylang ..   | 1,000 00 <sup>5</sup>                         | 500 00 <sup>5</sup>      |             |
|            | Resinoids, anethol, eugenol, safrol, isosafrol, terpineol, carbidol ..   | 30 00 <sup>2</sup>                            | 15 00 <sup>2</sup>       |             |
|            | Santal ..  | 30 00 <sup>2</sup>                            | 15 00 <sup>2</sup>       |             |
|            | Menthyl and thymol ..  | 200 00  | 50 00 <sup>2</sup>       |             |
|            | Natural essences with terpine extracted ..   | 30 00 <sup>2</sup>                            | 15 00 <sup>2</sup>       |             |
| 112b.      | Synthetic perfumes, or artificial, pure or mixed with natural products, or essences ..   | 30 00 <sup>2</sup>                            | 15 00 <sup>2</sup>       |             |
|            | Vanilline and its derivatives ..   | 30 00 <sup>2</sup>                            | 15 00 <sup>2</sup>       |             |
|            | But in no case less, as regards products with alcoholic base, than the octonary duty on the alcohol, according to the proportion fixed by the Committee of Arts and Manufactures.* |   |                          |             |
| 113.       | Vegetable wax of caranaba, myrica and other ..   | 12 00   | 8 00                     |             |
| 114.       | Gums, crude in the natural state, the produce of Europe, and exotic ..   | Free  | Free                     |             |
| 115.       | Colatit resinate ..  | 150 00  | 50 00                    |             |
|            | Other resins, amber or gums melted down, resinous products melted down or precipitated amber or copal, substitutes and all other resinous products artificially prepared ..        | 60 00   | 20 00                    |             |
| 115b.      | Tar ..   | 4 00  | 3 00                     |             |
| 115c.      | Resin oils ..  | 12 00   | 12 00                    |             |
| 115d.      | Resins and other resinous products, exotic (not including those of pine and fir) ..  | Free  | Free                     |             |
| 116.       | Essence of turpentine ..   | 24 00   | 12 00                    |             |
| 117.       | Balsams ..   | 10 00   | 10 00                    |             |
| 118.       | Juices of a special kind:  |   |                          |             |
|            | Camphor, astringent, and that known as <i>varnosa</i> and the like, in powder ..   | 2 00  | Free                     |             |
|            | refined ..   | 9 00  | 6 00                     |             |
|            | artificial or synthetic ..   | 37 00   | 25 00                    |             |
| 119.       | India-rubber, balata and gutta-percha, raw, or melted in lumps ..  | Free  | Free                     |             |
| 120.       | Bird-lime ..   | Free  | Free                     |             |
| 121.       | Manna ..   | 8 00  | 8 00                     |             |
| 122.       | Aloes ..   | 6 00  | 6 00                     |             |
| 123.       | Gum ..   | 100 00  | 100 00                   |             |
| 124.       | Liquorice ..   | 20 00   | 10 00 <sup>2</sup>       |             |
| 125.       | Sarcocolla, kino, and other dried vegetable juices ..  | Free  | Free                     |             |

## X.—VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER.

|       |   |       |       |
|-------|---|-------|-------|
| 126.  | Roots: of marshmallow and althea:   |       |       |
|       | Fresh ..  | 23 00 | 15 00 |
|       | Dried ..  | 49 00 | 25 00 |
|       | Other ..  | Free  | Free  |
| 126b. | Herbs, flowers and leaves:  |       |       |
|       | Flowers of marshmallow, mallow, borages, mullein, puff balls, roses de <i>prolina</i> , pansies, camomile, elder; |       |       |

\* On condition of its being rendered unfit for human food at the expense of the importer under the supervision of Customs house officials.

<sup>1</sup> Per 100 kilograms, gross.

<sup>2</sup> The expense of the use of the factory being borne by the manufacturer.

<sup>3</sup> These duties are charged on the total weights of the essences and their receptacles in the cases of consignments in small receptacles, such as flasks, tubes, boxes &c.

<sup>4</sup> Subject to decanting at the expense of the importer under prescribed conditions.

<sup>5</sup> Not including the internal tax on alcohol, as regards products containing alcohol.

(4) Should the declarants, not being satisfied with the test made in the Customs laboratories, claim a legal appraisal, such appraisal must be effected by chemists entered on the general list prescribed by Art. 9 of the Law of Jan. 11, 1892, and their decisions shall be rendered in accordance with Art. 4 of the Law of May 7, 1881.

<sup>1</sup> Not including the refining tax.

\* Those articles only are considered the products of the French colonies which are imported directly.

† The benefit of the minimum tariff is reserved in favour of such products as shall be accompanied by proof of origin in the manner determined by the Customs Administration.

‡ Not including the internal consumption duties, for which see end of tariff.

§ Including refining tax.

¶ Exclusive of the refining tax, 50 cts. per 100 kilograms.

‡ Exclusive of the refining tax, 90 cts. per 100 kilograms.

Without right of sale, under reserve of the Administration granting permission and on furnishing security for the payment, by way of fine, of a second Import duty, should the above stipulations not be complied with.

<sup>2</sup> Notwithstanding the provision of the present No. the Government may, by any authorisation by decree the importation of tobacco juice (primes), at the rates fixed in No. 229, subject to due precautions being taken to prevent abuse. The expenses of denaturation, if any, are to be borne by the importer.

## X. VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER—continued.

| Tariff No. |   | DUTIES (Additional taxes and 4% included). |                       | Centiment. |
|------------|---|--|-----------------------|------------|
|            |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |            |
|            | Jatupa, rue, marjoram, sage, absinth, balm-mint ( <i>mentha</i> ), mint and hyssop, in leaves or bunches; mint in leaves or bunches; <i>basilic</i> ; honey locust ( <i>mellifera</i> ), savory and snapwort. . . . . | 60 00                                      | 40 00                 |            |
|            | Other . . . . .   | Free                                       | Free                  |            |
| 126.       | Peels and barks: Cinchona bark . . . . .  | Free                                       | Free                  |            |
|            | Peels of the orange and lemon and peels of other fruit of the same genus. . . . .   | 10 00                                      | 7 00                  |            |
|            | Other . . . . .   | Free                                       | Free                  |            |
| 126d.      | Lichens . . . . .   | Free                                       | Free                  |            |
| 127.       | Fruits and seeds: Elderberries, myrtleberries and bilberries . . . . .  | 150 00                                     | 100 00                |            |
|            | Cassia and tamarind . . . . .   | Free                                       | Free                  |            |
|            | Other fruits and seeds not mentioned. . . . .   | Free                                       | Free                  |            |
|            | Candied.—See <i>candied fruits and preserves with sugar</i> , according to kind (Nos. 86 and 95).   |  |                       |            |

## XI.—WOODS.

| Common woods:  |   |                      |           |
|--|---|----------------------|-----------|
|  | Log-wood, rough, not squared, with or without the bark, of any length, but with a circumference at the thick end of more than 60 centimetres. . . . .   | Per 100 kilograms, G | 1 00 0 85 |
|  | Wood sawn or squared, 80 millimetres in thickness or above*. Per 100 kilograms, G   | 1 50                 | 1 00      |
|  | Wood sawn or squared, with a thickness of above 35 but less than 80 millimetres. . . . .  | Per 100 kilograms, G | 1 75 1 25 |
|  | Wood sawn, 35 millimetres in thickness or less*. . . . .  | Per 100 kilograms, G | 2 50 1 75 |
| 129.   | Planch blocks. . . . .  | " "                  | 2 50 1 75 |
| 130.   | Stave wood (merisins). . . . .  | " "                  | 1 25 0 75 |
| 131.   | Splitting (scales). . . . .   | " "                  | 2 00 1 50 |
| 132.   | Hoop wood† and poles (chalais), manu- factured . . . . .  | Per 100 kilograms, G | 2 50 1 75 |
| 133.   | Perches, poles and staves, rough, of more than 1 metre 10 centimetres in length, and with a circumference at the thick end of not more than 50 centimetres. . . . .   | Per 100 kilograms, G | 0 45 0 30 |
| 133a.  | Woods, saturated, or having undergone any form of chemical preparation. . . . .   |                      |           |
| <i>The duties on all saturated goods, or on those which have undergone any form of chemical preparation, shall be increased by 20%. (This increase shall not be levied on the surfaces of origin and for warehousing.)</i> |   |                      |           |
| 134.   | Cork, rough, rasped, or in planks . . . . .   | Per 100 kilograms, G | 3 00 Free |
| 135.   | Logs of 1 m. 10 c. in lengths or less, split in quarters or in round pieces, having a gross circumference at the thick end of 60 centimetres; brush and fire wood: The same wood if imported directly from the forest by beasts of burden, and not by railway, canal or by sea. . . . . | Per 100 kilograms, G | Free Free |
| 135d.  | Other . . . . .   | 0 20                 | 0 20      |
| 135e.  | Wood, residues, in logs, with or without the bark, of no matter what diameter, with a maximum length of 2 m. 50 c. ‡  | Per 100 kilograms, G | 0 03 0 02 |
| 136.   | Charcoal and charred wood. . . . .  | 1 50                 | 1 00      |
| 136f.  | Straw or wool of wood ( <i>quille ou tuteur de bois</i> ): Not dyed . . . . .   | Per 100 kilograms, G | 1 50 1 00 |
|  | Dyed . . . . .  | " "                  | 1 80 1 20 |
| 137.   | All other common woods. . . . .   | Free                 | Free      |
| 138.   | Exotic woods and box wood: Cabinetmakers' wood: In logs or sawn, more than 2 décimètres in thickness, of box-wood and mahogany . . . . .  | Free                 | Free      |
|  | Sawn, 2 décimètres in thickness, or less, of cedar . . . . .  | Free                 | Free      |
|  | Sawn, of 2 décimètres in thickness or less, of box-wood. . . . .  | Per 100 kilograms, G | 1 50 1 00 |
|  | Sawn, of 2 décimètres in thickness or less, of other woods. Per 100 kilograms, G  | 1 50                 | 1 00      |

\* The Customs Administration shall have the faculty of determining, through the Advisory Committee of Arts and Manufactures, the mean density of each kind of wood and to levy the duties on this basis, after the cubic measurement has been converted into weight, and when the interested parties do not claim that the duty be levied on the actual weight.

† Trees which have been squared at the thick end, and exclusively for the purpose of forming part of a raft, come under this category.

‡ By "stave wood" is meant split wood which is destined exclusively for cooage or packing purposes. The duty fixed for stave wood is, however, exceptionally applicable to sawn chestnut staves clearly destined for the manufacture of casks.

§ Only strips and laths, cut, sawn or split, of a thickness not exceeding 1 centimètre, are included under this head.

|| By "hoop wood" is meant only prepared hoops, either in bundles or in circles.

¶ Rough woods intended for the manufacture of hoops are included in this number.

‡ On proof being furnished to the Customs Administration of arrival of the wood in the paper-pulp manufactories, and that such wood is being worked.

The nature of the proof shall be determined by the Minister of Finance, and the advice of the Advisory Committee of Arts and Manufactures.

| Tariff<br>No.  |  | DUTIES<br>(Additional taxes<br>and 4% included). |                             | Centiment. |
|--|--|--|-----------------------------|------------|
|  |  | General<br>Tariff.<br>Fr. c.                     | Minima<br>Tariff.<br>Fr. c. |            |
| 139.   | Scented woods .....  | Free   | Free                        |            |
| 140.   | Dye woods: Luinea .....  | Free   | Free                        |            |
|  | Ground (moules) .....  | Free   | Free                        |            |
| XII.—FIBRES, STEMS, AND FRUITS FOR MANUFACTURING PURPOSES. |  |  |                             |            |
| 141.   | Cotton: Not ginned.....  | Free   | Free                        |            |
|  | Ginned ( <i>en masse</i> ): Unbleached.....                                | Free   | Free                        |            |
|  | Washed, freed from grease, purified,<br>bleached..... Per 100 kilograms, G | 7 50   | 5 00                        |            |
|  | Dyed .....   | 15 00  | 10 00*                      |            |
|  | Carded, in sheets, gummel or not<br>gummel: .....                          |  |                             |            |
|  | Raw .....  | 22 50  | 15 00                       |            |
|  | Washed, freed from grease, purified,<br>bleached..... Per 100 kilograms, N | 30 00  | 20 00                       |            |
|  | Dyed .....   | 37 50  | 25 00                       |            |
|  | Absorbent, even impregnated, or for<br>pharmaceutical purposes   .....     |  |                             |            |
|  | Per 100 kilograms, N   | 30 00  | 20 00                       |            |
| 141bis.  | Cotton waste .....   |  |                             |            |
|  | Dutiable as cotton,<br>according to kind.                                  |  |                             |            |

## XIII.—DYES AND TANNING MATERIALS.

|         |  |                      |             |
|---------|--|----------------------|-------------|
| 150.    | Madder, in the root, in powder, or en paille (in the straw) . . . . .                                | Free                 | Free        |
| 151.    | Turmeric: In the root . . . . .  | Free                 | Free        |
|         | In powder . . . . .  | Free                 | Free        |
| 152.    | Quercitron ("queens tinctoric"). . . . .   | Free                 | Free        |
| 153.    | Dye lichens for the fabrication of orchil. . . . .   | Free                 | Free        |
| 154.    | Tan bark, ground or not . . . . .  |                      |             |
|         | Per 100 kilograms, G.  | 1 50                 | 1 00        |
| 155.    | Sumach and frutic, barberry, bark, leaves, twigs or ground. . . . .                                  | Free                 | Free        |
| 156.    | Valonia and gall nuts, whole, broken or ground . . . . .   | Free                 | Free        |
| 156bis. | Saffron . . . . .  | Per 100 kilograms, N | 15 00 1 00* |
| 157.    | Other roots, herbs, leaves, flowers, berries, seeds, fruit to be used for dyeing or tanning. . . . . | Per 100 kilograms, G | 1 50 1 00   |

## XIV.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.

|       |   |                      |               |
|-------|---|----------------------|---------------|
| 158.  | Vegetables: Fresh, imported during the normal period of production in France . . . . .                                    | Per 100 kilograms, N | 15 00 6 00*   |
|       | Imported beyond the normal period of production in France: Cucumbers and French beans, from 1 November to 1 June. . . . . | Per 100 kilograms, N | 20 00 12 00   |
|       | Tomatoes and melons, from 1 December to 1 July. . . . .   | Per 100 kilograms, N | 20 00 12 00   |
|       | Spinach and asparagus, from 1 November to 1 May. Per 100 kilograms, N   | 20 00                | 12 00         |
|       | Green peas, from March to 1 June . . . . .  | Per 100 kilograms, N | 20 00 12 00   |
|       | Salted or pickled . . . . .   | " "                  | 18 00 12 00†  |
|       | Preserved‡ . . . . .  | " "                  | 24 00 16 00   |
|       | Dried . . . . .   | " "                  | 30 00 20 00   |
| 158b. | Cabbage for sauerkraut . . . . .  | G                    | 3 00 2 00     |
| 159.  | Truffles, fresh, dry, or pickled . . . . .  | Per 100 kilograms, N | 300 00 200 00 |
| 160.  | Hops . . . . .  | Per 100 kilograms, N | 60 00 35 00   |
| 160b. | Lupuline of hops. . . . .   | " "                  | 210 00 160 00 |

\* Per 100 kilograms, gross.

† Informal cotton yarns separately the duty on woolform in the proportion of the latter which it contains.

‡ Only the three which have received in non-European countries the torsion necessary for their transportation shall be considered as twisted.

§ Not including the internal revenue tax for vegetables preserved in vinegar.

¶ Including the weight of the receptacles forming the inferior packing.



## TARIFF.]

| Tariff No. |   | DUTIES<br>[(Additional taxes<br>and 1/2 included).] |                             | Coefficient. |
|------------|---|---|-----------------------------|--------------|
|            |   | General<br>Tariff<br>Fr. c.                         | Minimum<br>Tariff<br>Fr. c. |              |
| 161.       | Wormwood ( <i>grose</i> ) . . . . .   | 4 00  | 4 00                        |              |
| 162.       | Beetroot . . . . .  | 0 10  | 0 10                        |              |
| 162bis.    | " dried, whole, in sheaths ( <i>coassees</i> ),<br>in powder . . . . .  | 3 00  | 2 00                        |              |
| 163.       | Chicory roots: Green . . . . .  | 1 00  | 0 75                        |              |
|            | " Dry, not roasted . . . . .  | 4 00  | 3 00                        |              |
| 163b.      | Beet-root, dried . . . . .  | 3 00  | 2 00                        |              |
| 164.       | Fodder, turf for litter and pulp of dried<br>beetroot (where the dried pulp has<br>more than 10% of sugar it pays duty<br>under 162b) . . . . .   | 0 75  | 0 50                        |              |
| 164b.      | Yeast: from distilleries* . . . . .   | 6 00  | 40 00                       |              |
|            | " From breweries . . . . .  | Free  | Free                        |              |
| 164c.      | Broom corn straw . . . . .  | 6 00  | 3 00                        |              |
| 164d.      | Corn straw, cleaned, bleached or dyed,<br>with or without ears. Per 100 kilogs. G   | 2 00  | 1 00                        |              |
| 165.       | Brn, from any kind of cereal . . . . .  | 0 60  | 0 80                        |              |
| 166.       | Oleake, <i>amurens</i> and dregs ( <i>grignons</i> ) of<br>olives, containing oil:<br>Less than 12% . . . . .   | Free  | Free                        |              |
|            | " From 12% to 16% . . . . .   | 0 75  | —                           |              |
|            | " Above 16% . . . . .   | 1 50  | —                           |              |
|            | <i>Amurens</i> and dregs of olives above<br>16% are dutiable as olive oil. . . . .  | Free  | Free                        |              |
| 166b.      | Other cakes and dregs . . . . .   | Free  | Free                        |              |
| 167.       | Bags, linen . . . . .   | Free  | Free                        |              |
| 168.       | Cellulose pulp:<br>Treated by mechanical pressure, dry . .<br>Per 100 kilogs. G   | 1 50  | 1 00                        |              |
|            | " Treated by mechanical pressure, moist<br>Per 100 kilogs. G  | 0 75  | 0 50                        |              |
|            | " Treated chemically . . . . .  | 2 50  | 2 00                        |              |
| 169.       | Peat and turf for burning . . . . .   | Free  | Free                        |              |
| 170.       | Nursery and hot-house plants and shrubs:<br>Aruin, amaryllidees, aralias, aspidistra,<br>azaleas, begonias, bromeliads, cacti,<br>camellias, cycadees, cyclamenes, cro-<br>tuses, dracunas, ferns, selaginella,<br>maranta, opheopogon, orchids, palms,<br>pandanus, phoradendron . . . . . | 5 00  | 3 00                        |              |
|            | " Other (i.e. fruit trees, forest-trees, &c.) . .   | Free  | Free                        |              |
| 170b.      | Other vegetable products and waste<br>thereof not otherwise specified . . . . .   | Free  | Free                        |              |

## XV.—BEVERAGES.

|       |  |       |                  |  |
|-------|--|-------|------------------|--|
| 170c. | Mistelas or must of fresh grapes, fer-<br>mentation of which has been stopped by<br>means of alcohol, also called wines,<br>fermentation of which has been stopped<br>by means of alcohol. Duty on the<br>alcohol plus the duty on the fresh<br>must calculated on the degree of the<br>areometer of such liquid freed from<br>alcohol.* |       |                  |  |
| 171.  | Fermented Beverages:<br>Wines made exclusively from the fermen-<br>tation of fresh grapes:<br>Up to 12 degrees . . . Per hectol. of liquid   | 35 00 | 12 00            |  |
|       | " From 12° 12' and upwards . . . . .   | 35 00 | 12 00            |  |
|       | Per hectolitre of liquid for the first 12<br>degrees, and for every additional degree<br>or fraction of degree an amount equal to<br>the consumption duty on alcohol shall<br>be exacted. †  |       |                  |  |
|       | Wines of a strength of from 12 to 15<br>degrees shall, for every tenth of a degree,<br>be able to a Customs duty equal to one-<br>tenth of the consumption tax on alcohol. ‡   |       |                  |  |
|       | Wines of a strength exceeding 15 degrees<br>shall, for any fraction of degree, be liable<br>to the duty on such additional degree. §   |       |                  |  |
| 172.  | Vinegars, not perfumed:<br>Up to 8 degrees acetic acid . . . . .   | 8 00  | 6 00             |  |
|       | " Above 8 degrees acetic acid . . . . .  | 1 00  | 0 75             |  |
|       | Excise duty in addition:<br>Vinegar, containing:<br>Up to 8% of acetic acid . . . . .  | —     | 5 00             |  |
|       | " From 8% to 12% . . . . .   | —     | 10 00            |  |
|       | " 13% to 16% . . . . .   | —     | 18 75            |  |
|       | " Acetic acid and vinegar, containing<br>from 17% to 30% of acetic acid . . . .  | —     | 25 00            |  |
|       | " From 31% to 40% of acetic acid . . . .   | —     | 52 50            |  |
|       | " More than 40% . . . . .  | —     | —                |  |
| 172b. | Cider and Perry:<br>Up to 6 degrees, for each degree of<br>alcohol and for each hectol. of liquid  | 0 75  | 0 50             |  |
|       | " Above 6 degrees . . . . .  | —     | Pay as alcohol † |  |

\* In case of any question arising, the results arrived at by the labora-  
tory attached to the Customs House Commission will be final.

† Mistelas other than those for the manufacture of vermouth, quinine  
wines and the like, are as regards the internal revenue taxes subject to  
the same regime as liqueur or imitation wines.

‡ Not including the excise duty or internal revenue tax. This tax on  
spirits and liqueurs of all kinds is 600 frs. per hectolitre of pure alcohol.

§ When the difference between the declaration and Customs analysis  
does not exceed five-tenths of a degree, no proceedings will be taken  
against dealer. Duty to be paid on Customs analysis.

Coefficient.

Tariff

No.

172c.

Beet

172d.

Meat

173.

Orange wine

173b.

Wines of raisins, and all other beverages

174.

Distilled Beverages:—

Spirits:

Brandy (in bottles) . . . . .

Brandy (not in bottles) . . . . .

Other spirits . . . . .

Products, in the composition of fabri-

cation of which alcohol forms a part,

will pay, in addition to the Customs

duty, an excise duty according to the

amount of alcohol they contain; the

said duty to be fixed by the Con-

sultative Committee on Arts and

Manufactures.

The French Finance Law of 30th March,

1902, exempts from the payment of

the manufacturing tax of 80 cents per

hectolitre, rum and tafia, and also gin

obtained from the simple distillation

of barley, wheat, rye and oats, and

which is fit for immediate consump-

tion without distillation. This exemp-

tion is to apply generally to foreign and

colonial (i.e., of extra European origin)

rum and tafia, but not of gin. The

Law also extends to all alcohol dena-

tured according to the general formula,

an allowance of 9 francs per hec-

tolitre of pure alcohol.

174b.

Liqueurs\* . . . . .

174c.

Ponache . . . . .

174d.

Mineral waters, bottles (cruchons) in-

cluded. . . . .

## MINERAL SUBSTANCES.

## XVI.—MARBLE, STONES, EARTHS, COMBUSTIBLE MATERIALS, &amp;c.

|       |   |       |       |  |
|-------|---|-------|-------|--|
| 175.  | Marble, statuary & other marble:<br>Rough or squared . . . . .  | Free  | Free  |  |
|       | Sawn, 16 centimetres in thickness or<br>more . . . . .  | Free  | Free  |  |
|       | Sawn, from 4 to 16 centimetres in thick-<br>ness or more (exclusively)<br>Per 100 kilogs. G   | 2 50  | 1 50  |  |
|       | Sawn, less than 4 centimetres in thick-<br>ness . . . . .   | 5 50  | 3 50  |  |
|       | Sculptured, polished, moulded, or other-<br>wise worked:<br>Sculptured in chimney pieces,<br>modern statuary, or otherwise<br>Per 100 kilogs. N                       | 25 00 | 15 00 |  |
|       | Moulded, turned . . . . .   | 12 00 | 8 00  |  |
|       | Clocks, cups, inkstands, boxes, and<br>other trivials articles not weighing<br>more than 75 kilogs. each, to be used<br>in some way as furniture<br>Per 100 kilogs. N | 23 00 | 15 00 |  |
|       | Tiles, sawn, ground or polished on one<br>surface . . . . .   | 2 50  | 1 50  |  |
|       | All other . . . . .   | 9 00  | 6 00  |  |
| 175b. | Alabaster: Rough or squared . . . . .   | Free  | Free  |  |
|       | Sawn, having a thickness of 16 centi-<br>metres or more . . . . .   | Free  | Free  |  |
|       | Sawn, having a thickness of less than<br>16 centimetres . . . . .   | 4 00  | 2 50  |  |
|       | Sculptured, or otherwise worked,<br>modern statuary . . . . .   | 18 00 | 12 00 |  |
|       | Sculptured or otherwise worked, other<br>Per 100 kilogs. G  | 9 00  | 6 00  |  |
| 175c. | Precious stones, rough or cut . . . . .   | Free  | Free  |  |
| 176.  | Agates and similar stones: Rough . . . .  | Free  | Free  |  |
|       | " Wrought . . . . .   | 18 00 | 15 00 |  |
| 176b. | Rock crystal: Rough . . . . .   | Free  | Free  |  |
|       | " Wrought . . . . .   | Free  | Free  |  |

† Not including the excise duty or internal revenue tax. This tax on  
spirits and liqueurs of all kinds is 600 frs. per hectolitre of pure alcohol.

‡ Including a surtax equivalent to the Excise duties levied on beer  
manufactured in France. Importers are obliged to declare the weight  
and volume of the consignment, and to produce the original invoices  
indicating the contents of the receptacles.

§ Not including the internal revenue tax.  
¶ Provided that the importation of such mineral waters has been  
authorized.

\* Excises shall be dutiable as Marble when they are sawn in thick-  
nesses of less than 4 centimetres, or are sculptured, polished, or  
with polished mouldings; and as stone, when they are rough, chiselled, or with  
chiselled mouldings, cut or sawn in thicknesses of 4 centimetres or more.

† Per 100 kilogs. gross.

XVI. MARBLE, STONE, EARTH, COMBUSTIBLE MATERIALS, &C.  
—continued.

| Tariff No. | Description  | DUTIES (Additional taxes and 1% included). |                       | Coefficient. |
|------------|--|--|-----------------------|--------------|
|            |  | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
| 177.       | stone worked, including worked, sculptured, moulded or polished building stone †:  |  |                       |              |
|            | — Cut or sawn with a flat surface and having a thickness   |  |                       |              |
|            | 16 centimetres or more.....  | Free                                       | Free                  |              |
|            | From 1 to 16 centimetres (exclusively) Per 100 kilogs. G   | 1 00                                       | 0 40                  |              |
|            | Less than 1 centimetre.....  | 2 00                                       | 0 80                  |              |
|            | — sculptured, moulded or polished:   |  |                       |              |
|            | — sculptured for chimney pieces, modern statuary or otherwise and marbles.....   | 15 00                                      | 10 00†                |              |
|            | — Per 100 kilogs. N  |  |                       |              |
|            | — sepulchral monuments, not sculptured: In porphyry, granite, or Per 100 kilogs. G   | 9 00                                       | 6 00                  |              |
|            | — Columns, capitals, carniages, or balustrades, lintels, piers, bases, socles, buttresses, frames, casings, covers, of porphyry granite.....   | 9 00                                       | 6 00                  |              |
|            | — Other.....   | 6 00                                       | 3 00                  |              |
|            | — Moulded.....   | 4 00                                       | 1 00                  |              |
|            | — Polished.....  | 2 00                                       | 1 20                  |              |
|            | — Square slabs, sawn, ground or polished on one surface.....   | 2 50                                       | 1 50                  |              |
|            | — Lithographic stones, rough, sawn or shaped   | Free                                       | Free                  |              |
| 177b.      | Plastic decoration (tapis) and mouldings of plaster, not coloured. Per 100 kilogs. G   | 1 00                                       | 2 00                  |              |
| 177c.      | Marble (toy) of stone.....   | 22 00                                      | 15 00                 |              |
| 177d.      | Millstones.....  | Free                                       | Free                  |              |
| 177e.      | Corundum in grits.....   | Free                                       | Free                  |              |
| 177f.      | Emery, in powder.....  | 8 00                                       | 1 00                  |              |
| 177g.      | Emery when applied in paper, or on tissue, grindstones or whetstones of emery, or emery in any other form.....   | 50 00                                      | 20 00                 |              |
| 177d.      | Whetstones: Turkey stone ("pierre du Levant") and Arkansas stone for grinding and sharpening tools:  |  |                       |              |
|            | — Rough.....   | Free                                       | Free                  |              |
|            | — Wrought, cut, polished, shaped.....  | 23 00                                      | 13 00                 |              |
| 177h.      | Kaolin.....  | G  | 0 50                  | 0 35         |
| 177i.      | Alumina, in the rough.....   | 0 75                                       | Free                  |              |
| 177j.      | Stones and earths for artistic and manufacturing purposes not otherwise mentioned.....   | Free                                       | Free                  |              |
|            | — Serpentine earths:   |  |                       |              |
|            | — Pulverized.....  | Free                                       | Free                  |              |
| 177k.      | Infusorial earth, or Kieselguhr.....   | 0 75                                       | 0 25                  |              |
| 177l.      | Per 100 kilogs. G  | 2 50                                       | —                     |              |
| 177m.      | Pumice stone: Rough, in lumps or pieces  | Free                                       | Free                  |              |
|            | — Powdered.....  | Free                                       | Free                  |              |
| 177n.      | Slate: For buildings.....  | Free                                       | Free                  |              |
|            | — Slabs, cut or sawn, rough or polished  | 4 50                                       | 3 00                  |              |
|            | — Per 100 kilogs. G  | 1 50                                       | 1 00                  |              |
|            | — Roofing slates.....  | 1 50                                       | 1 00                  |              |
|            | — Plain or framed, intended especially for writing or drawing. Per 100 kilogs. G   | 5 50                                       | 3 75                  | 1 7          |
| 177o.      | Slates with frames of varnished or white wood, with abacus or with metal sheath (guirne) for the pencil.....   | 80 00                                      | 60 00                 | 1 7          |
| 181.       | Building materials:  |  |                       |              |
|            | — Bricks, solid or hollow, of all shapes and sizes, common, not glazed or enamelled. Per 100 kilogs. G   | 0 25                                       | 0 15                  |              |
| 181a.      | — " solid, of all shapes and sizes, fire pressed or smoothed, and bricks.....  | 0 60                                       | 0 40                  |              |
| 181b.      | — Tiles, common, not pressed and not for dovetailing.....  | 0 60                                       | 0 40                  |              |
| 181c.      | — Tiles, shaped (moulinet) or for dovetailing (à emboîtement), and accessories for roofs: Per 100 kilogs. G  | 0 60                                       | 0 40                  |              |
| 181d.      | — Tiles, shaped (moulinet) or for dovetailing (à emboîtement), and accessories for building purposes, not ornamented, such as stack pipes, soil pipes, chimney pots and cowls: Per 100 kilogs. G | 1 20                                       | 0 80                  |              |
| 181e.      | Bricks, tiles, common pottery for building purposes, baked, of stoneware (grès).....   | Free                                       | Free                  |              |
| 182.       | Stone for building purposes, rough.....  | Free                                       | Free                  |              |
| 183.       | Paving stones of natural stone.....  | 0 30                                       | 0 20                  |              |
| 184.       | Stone broken up in pieces for road making.....   | 0 03                                       | 0 02                  |              |
| 184.       | Plaster.....   | Free                                       | Free                  |              |
| 185.       | Lime, common.....  | Free                                       | Free                  |              |
|            | — " hydraulic, in lumps or powder in winterer way packed, in sacks or casks.....   | 0 30                                       | 0 20                  |              |
|            | — Per 100 kilogs. G  |  |                       |              |

† *Scavina* shall be dutiable as Marble when they are sawn in thick pieces of less than 4 centimetres, or are sculptured, polished, or with polished moldings; and as earth when they are rough, chiselled, or with chiselled moldings, cut or sawn in thicknesses of 4 centimetres or more.

\* Corundum in grains used in making grindstones is included in this number.

Ericks, tiles and other pottery for building, of common or fine earthenware, glazed, enamelled or coloured, are dutiable under No. 337.

| Tariff No. | Description   | DUTIES (Additional taxes and 1% included). |                       | Coefficient. |
|------------|---|--|-----------------------|--------------|
|            |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
| 185.       | Concent, slow setting .. Per 100 kilogs. G  | 0 90                                       | 0 60                  |              |
| 185b.      | " quick setting.....  | 0 60                                       | 0 40                  |              |
| 185c.      | Pipes and other moulded articles made of ordinary cement or concrete ( <i>en béton</i> ).....           | 1 50                                       | 1 00                  |              |
|            | — Per 100 kilogs. G   |  |                       |              |
|            | — Of reinforced concrete ( <i>ciment arme</i> ).....  | 2 25                                       | 1 50                  |              |
| 186.       | Tiles of compressed cement:   |  |                       |              |
|            | — Of one color.....   | 1 50                                       | 1 00                  |              |
|            | — Of several colors.....  | 3 00                                       | 2 00                  |              |
|            | — Monocolors.....   | 6 00                                       | 4 00                  |              |
| 186 bis.   | Slabs and tiles of xyleolith.....   | 3 00                                       | 2 00                  |              |
| 187.       | All other builders' materials.....  | Free                                       | Free                  |              |
| 188.       | Marl.....   | Free                                       | Free                  |              |
| 188b.      | Sulphur, not purified (including ore and pyrites), in pieces of various sizes.....                      | Free                                       | Free                  |              |
| 188c.      | Pulverized, purified, refined, and flowers and sticks of.....   | 3 00                                       | 2 25                  |              |
| 190.       | Coal or coke.....   | 0 12                                       | 0 12                  |              |
|            | — " cinders .. Per 100 kilogs. G  | 0 12                                       | 0 12                  |              |
| 191.       | Graphite or plumbago.....   | Free                                       | Free                  |              |
| 192.       | Coal tar (from the distillation of coal) ..   | Free                                       | Free                  |              |
| 193.       | Bitumen, of all kinds (including ore and pitch).....  | Free                                       | Free                  |              |
| 193 bis.   | Bitumen and asphalt:.....   |  |                       |              |
|            | — Rock and cement ( <i>maître</i> ).....  | Free                                       | Free                  |              |
|            | — Tiles, paving blocks or slabs.....  | Free                                       | Free                  |              |
| 194.       | Mineral wax or ozokerite:   |  |                       |              |
|            | — Raw.....  | 1 50                                       | 1 00                  |              |
|            | — Refined.....  | 12 00                                      | 10 00†                |              |
| 195.       | Jet.....  | 50 00                                      | 40 00                 |              |
| 196.       | Yellow amber.....   | Free                                       | Free                  |              |
| 197.       | Petroleum (see Law of 5th August, 1919, at end of tariff), schist, and other mineral illuminating oils: |  |                       |              |
|            | — Crude (1) (2) .. Per 100 kilogs. N  | 18 00                                      | 9 00                  |              |
|            | — Refined and essences of (2) or bectolite (4).....   | —  | 7 20                  |              |
|            | — Per 100 kilogs. N   | 25 00                                      | —                     |              |
| 198.       | Heavy oils and residue of petroleum and other mineral oils .. Per 100 kilogs. N                         | 12 00                                      | 9 00                  |              |
| 199.       | Paraffin and cire de lignite ..   | 45 00                                      | 30 00                 |              |
|            | — Vaseline.....   | 42 00                                      | 28 00                 |              |

## XVII.—METALS.

| Tariff No. | Description  | DUTIES (Additional taxes and 1% included). |                       | Coefficient. |
|------------|--|--|-----------------------|--------------|
|            |  | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
| 200.       | Gold and platinum:   |  |                       |              |
|            | — Ore.....   | Free                                       | Free                  |              |
|            | — Crude, in lumps, ingots, bars, dust, or broken pieces.....   | 15 00                                      | 10 00                 |              |
|            | — Hammered, in leaves.....   | 1,125 00                                   | 750 00                |              |
|            | — Wire-drawn, rolled, spun, roughed-down ( <i>degrasé</i> ), simply rolled in bars of at least 5 millimetres thick, in bands of at least 1 millimetre thick, or in wire of at least 2 millimetres in diameter..... | 15 00                                      | 10 00                 |              |
|            | — All other.....   | 750 00                                     | 500 00                |              |
| 201.       | Silver: Ore.....   | Free                                       | Free                  |              |
|            | — Crude, in lumps, ingots, bars, dust, or broken pieces.....   | 1 50                                       | 1 00                  |              |

† Per 100 kilogs. gross.

(1) All oils which do not contain more than 90 per cent. of illuminating matter and which, in the condition they are imported, are not fit to burn in ordinary lamps, shall be considered as crude. In calculating the 90 per cent. centesimal fractions shall be ignored. Mineral oil containing not more than 30 per cent. of illuminating matter shall be considered as lubricating oil. A public Administrative regulation, issued with the advice of the Advisory Committee of Arts and Manufactures, will prescribe the conditions under which this percentage shall be established. In cases where the declarations, constituting the analysis made in the Customs laboratories, claim the legal appreciation, such appreciation shall be effected by the chemists inscribed on the general list mentioned in Art. 9 of the Law of Jan. 11, 1892, and their decisions shall be rendered in accordance with Art. 4 of the Law of May 7, 1881.

(2) Not including the manufacturing tax on oils entering to be refined, (4) The duty leviable by weight on crude petroleum may, on the application of the importers, be converted into a duty per hectolitre under the Minimum Tariff. Said duty shall be at the rate of frs. 7.20 per hectolitre.

(3) The importation and sale of refined mineral oils, other than essences, whose flashing point is inferior to the limits fixed by the decree of May 19, 1873, and for oils of the second category, by the Ministerial ordinance of September 5, 1873, is prohibited. An Administrative regulation shall determine the method of applying this disposition.

(4) The duty per hectolitre is substituted by the duty of frs. 12.50 per 100 kilogs. which is only mentioned in the schedule annexed to the Law as basis for conversion.

According to the Convention with Roumania, under the heading of crude mineral oils (No. 197) are to be admitted the distillates answering the following description: Blackish brown liquid not containing products such as asphaltum, bitumen, or other heavy substances, and not burning in lamps of current use; specific gravity of the distilled at the temperature of 15° centigrade: above 0.920; anisotropy or residuum 10% at least and 10% at most; specific gravity of residuum: after distillation by Regnault's apparatus at 300° centigrade: 0.900 at least at the temperature of 15° centigrade; with specific gravity of the distilled liquid, at the temperature of 15° centigrade: above 0.910.

§ Notwithstanding Art. 24 of the Law of May 16, 1863, the duties on gold or silver leaves shall be collected on the gross weight, including the inside wrappers.

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included). |                          | Coefficient. |
|------------|--|---|--------------------------|--------------|
|            |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c. |              |
|            | Hammered, ie leaves... Per 100 kilogs. N   | 1,000 00                                      | 750 00                   |              |
|            | Wire-drawn, rolled, spun, roughed-down ( <i>dross</i> ), simply rolled, in bars of at least 3 millimètres thick, in bands of at least 1 millimètre thick, or in wire of at least 2 millimètres in diameter ..... Per 100 kilogs. N   | 15 00   | 10 00                    |              |
|            | All other .....  | 750 00  | 500 00                   |              |
| 202.       | Goldsmiths' dross .....  | Free  | Free                     |              |
| 203.       | Aluminium: Ore .....   | 75 00   | 50 00                    |              |
|            | Lagots or scraps... Per 100 kilogs. N  | 112 00  | 75 00                    |              |
|            | Rolled, forged or cast .....   | 300 00  | 200 00                   |              |
|            | Hammered in leaves... ..   | 150 00  | 100 00                   |              |
|            | Wire .....   | 200 00  | 150 00                   |              |
|            | In powder .....  | Free  | Free                     |              |
| 204.       | Iron ore .....   |   |                          |              |
| 205.       | Cast iron ( <i>fonte</i> ):  |   |                          |              |
|            | Pounding pick and large pick iron containing less than 15 per cent. of manganese ..... Per 100 kilogs. G   | 2 25  | 1 50                     |              |
|            | Spieled iron containing 15 % to 25 % of manganese ..... Per 100 kilogs. G  | 3 00  | 2 00                     |              |
| 205a.      | Ferro-manganese containing more than 23% and less than 90 % of manganese; ferro-silicon containing more than 5 % and less than 20 % of silicon; rich silico-spieled iron containing at least 20 % of silicon and of manganese... Per 100 kilogs. G                             | 5 25  | 3 50                     | 3            |
|            | Ferro-silicon containing 20 % or more but less than 90 % of silicon .....  | 7 50  | 5 00                     | 1-9          |
|            | Ferro-chromium containing more than 10 % and less than 90 % of chromium Per 100 kilogs. N  | 12 00   | 8 00                     |              |
|            | Ferro-titanium containing more than 5 % and less than 90 % of titanium Per 100 kilogs. N   | 30 00   | 20 00                    |              |
|            | Ferro-molybdenum containing more than 5 % and less than 90 % of molybdenum..... Per 100 kilogs. N  | 30 00   | 20 00                    |              |
|            | Ferro-tungsten containing more than 5 % and less than 90 % of tungsten Per 100 kilogs. N   | 30 00   | 20 00                    |              |
|            | Ferro-vanadium containing more than 5 % of vanadium, and all other ferro-metallic alloys containing rare elements, other than those mentioned above: silicon, manganese, chromium, titanium, tungsten, molybdenum metals (90 % or more of these elements) ..... <i>ad val.</i> | 7 1/2 %                                       | 5 %                      |              |
| 206.       | Iron, crude, and crude steel in ingots... Per 100 kilogs. G  | 6 75  | 4 50                     |              |
| 207.       | Iron or steel, rolled or forged in blooms, billets or bars ..... Per 100 kilogs. G   | 7 50  | 5 00                     |              |
| 207a.      | Iron or steel rolled or forged in bars of 3 millimètres or less in their thickest parts, plain or crute mouldings, or in intermittent relief worked..... Per 100 kilogs. G   | 9 75  | 6 50                     |              |
| 207b.      | Fine steel for tools .... N  | 22 50   | 15 00                    | 2-7          |
| 207c.      | Special steel <sup>§</sup> containing at least: 0.8 % of nickel... Per 100 kilogs. N   | 22 50   | 15 00                    | 1-9          |
|            | 0.8 % to 6 % of chromium... Per 100 kilogs. N  | 22 50   | 15 00                    | 1-9          |
|            | 0.2 % to 6 % of tungsten ..... Per 100 kilogs. N   | 22 50   | 15 00                    | 1-9          |
|            | 0.2 % to 2 % of molybdenum... Per 100 kilogs. N  | 22 50   | 15 00                    | 1-9          |
|            | 0.1 % to 0.5 % of vanadium ..... Per 100 kilogs. N   | 22 50   | 15 00                    | 1-9          |
|            | 0.1 % to 0.5 % of titanium ..... Per 100 kilogs. N   | 22 50   | 15 00                    | 1-9          |
| 207e.      | Special steel, containing: More than 6 % of chromium ..... Per 100 kilogs. N   | 75 00   | 50 00                    | 1-9          |
|            | 6 % of tungsten ..... Per 100 kilogs. N  | 75 00   | 50 00                    | 1-9          |
|            | 2 % of molybdenum ..... Per 100 kilogs. N  | 75 00   | 50 00                    | 1-9          |
|            | 0.5 % of vanadium ..... Per 100 kilogs. N  | 75 00   | 50 00                    | 1-9          |
|            | 0.5 % of titanium or all other rare elements Per 100 kilogs. N   | 75 00   | 50 00                    | 1-9          |

§ The duty on gold and silver hammered in leaves shall be levied on the weight of the leaves plus the interior packing.

§§ The Customs authorities have the right to have the scraps (*déchets*) broken up and their character so altered as to prevent their use without further fusion.

¶ The articles specified in No. 205 and 205a, the produce of the free zones of Haute-Savoie and Gex, may be imported into the Customs territory free of duty, provided that the primary materials, plant and combustible be the product of the zones, or French, or nationalized by the payment of the duties. The industry shall be subject to official supervision, the expenses of which shall be borne by the manufacturers.

¶ All metallurgical products coming under these categories, which can neither be rolled nor wrought, are to be considered as ferro-alloys.

¶ Per 100 kilogs. *gross*.  
§ Under this number are included only special steels containing only one or at the most two of the above-mentioned elements, provided that in the latter case the amount of each of the two elements does not exceed the limits put on each one.

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included). |                          | Coefficient. |
|------------|--|---|--------------------------|--------------|
|            |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c. |              |
| 208.       | Iron called machine iron, of iron or steel Per 100 kilogs. G   | 7 50  | 6 50                     |              |
| 209.       | Hoop iron or steel:  |   |                          |              |
|            | Hot rolled of 1 millimètre or more in thickness ..... Per 100 kilogs. G  | 9 75  | 6 50                     |              |
| 209b.      | Cold rolled of a thickness of:   |   |                          |              |
|            | More than 1 millimètre... N  | 12 00   | 8 00*                    |              |
|            | 3/4ths to 1 millimètre... ..   | 13 00   | 9 00*                    |              |
|            | 1/2ths to 3/4ths of a millimètre... ..   | 16 00   | 11 00                    |              |
|            | Less than 1/2ths of a millimètre... Per 100 kilogs. G  | 19 00   | 13 00                    |              |
| 210.       | Flat sheet and plate iron or steel:  |   |                          |              |
|            | Not cut and of a thickness of:   |   |                          |              |
|            | More than 1 millimètre Per 100 kilogs. N   | 10 50   | 7 00*                    |              |
|            | 3/4ths of a millimètre up to 1 millimètre Per 100 kilogs. N  | 13 50   | 9 00*                    |              |
|            | 1/2ths of a millimètre up to 3/4ths of a millimètre ..... Per 100 kilogs. N  | 15 00   | 10 00*                   |              |
|            | Less than 1/2ths of a millimètre... Per 100 kilogs. N  | 16 50   | 11 00                    |              |
|            | Cut and of a thickness of:   |   |                          |              |
|            | More than 1 millimètre... ..   | 11 25   | 7 50*                    |              |
|            | 3/4ths of a millimètre up to 1 millimètre Per 100 kilogs. N  | 15 00   | 10 00*                   |              |
|            | 1/2ths of a millimètre up to 3/4ths of a millimètre..... Per 100 kilogs. N   | 16 50   | 11 00                    |              |
|            | Less than 1/2ths of a millimètre... Per 100 kilogs. N  | 18 00   | 12 00                    |              |
|            | Flat sheet and plate iron or steel, brushed ( <i>lustree</i> ), cut or not, of a thickness of: More than 1 millimètre. Per 100 kilogs. N   | 13 00   | 9 00*                    |              |
|            | 3/4ths of a millimètre up to 1 millimètre Per 100 kilogs. N  | 17 00   | 11 00                    |              |
|            | 1/2ths of a millimètre up to 3/4ths of a millimètre ..... Per 100 kilogs. N  | 18 00   | 12 00                    |              |
|            | Less than 1/2ths of a millimètre... Per 100 kilogs. N  | 20 00   | 13 00                    |              |
|            | Flat sheet and plate iron or steel, cold rolled, fire whitened or blued, cut or not, of a thickness of: More than 1 millimètre. Per 100 kilogs. N  | 20 00   | 14 00                    |              |
|            | 3/4ths of a millimètre up to 1 millimètre Per 100 kilogs. N  | 23 00   | 15 00                    |              |
|            | 1/2ths of a millimètre up to 3/4ths of a millimètre..... Per 100 kilogs. N   | 24 00   | 16 00                    |              |
|            | Less than 1/2ths of a millimètre... Per 100 kilogs. N  | 26 00   | 17 00                    |              |
| 210b.      | Flat sheets of nickel steel, cut or not... Per 100 kilogs. N   | 20 00   | 20 00                    |              |
| 210c.      | Bands, hot rolled, called <i>large-plats</i> , more than 20 centimètres in breadth and more than 2 millimètres in thickness ..... Per 100 kilogs. N  | 10 50   | 7 00*                    |              |
| 211.       | Iron, tinned (fer-blanc), coppered or covered with zinc or lead (except galvanized corrugated sheets): Of more than 3/4ths of a millimètre in thickness ..... Per 100 kilogs. N  | 14 00   | 12 00 2                  |              |
|            | 3/4ths of a millimètre in thickness or less Per 100 kilogs. N  | 15 00   | 13 00 2                  |              |
| 212.       | Wire of iron or steel, whether tinned, coated with copper or zinc, or galvanized, or not, whitened or not, of less than 70 kilogs. of resistance per square millimètre section: Of more than 2 millimètres in diameter Per 100 kilogs. N | 10 50   | 7 00*                    |              |
|            | More than 1 and up to 2 millimètres in diameter ..... Per 100 kilogs. N  | 15 00   | 10 00*                   |              |
|            | More than 3/4ths of a millimètre and up to 1 millimètre... Per 100 kilogs. N   | 18 00   | 12 00                    |              |
|            | 1/2ths or less of a millimètre in diameter Per 100 kilogs. N   | 30 00   | 20 00                    |              |
|            | From 70 to 175 kilogs. of resistance per square millimètre section: Of more than 2 millimètres in diameter Per 100 kilogs. N   | 16 00   | 10 00*                   |              |
|            | More than 1 and up to 2 millimètres in diameter ..... Per 100 kilogs. N  | 20 00   | 13 00                    |              |
|            | More than 3/4ths of a millimètre up to 1 millimètre in diameter... Per 100 kilogs. N   | 23 00   | 15 00                    |              |
|            | 1/2ths or less of a millimètre in diameter ..... Per 100 kilogs. N   | 45 00   | 30 00                    |              |
|            | More than 175 kilogs. of resistance per square millimètre section: More than 2 millimètres in diameter Per 100 kilogs. N   | 25 00   | 17 00                    |              |
|            | More than 1 up to 2 millimètres in diameter ..... Per 100 kilogs. N  | 38 00   | 25 00                    |              |
|            | More than 3/4ths of a millimètre and up to 1 millimètre in diameter... Per 100 kilogs. N   | 50 00   | 37 50                    |              |
|            | 1/2ths or less of a millimètre in diameter ..... Per 100 kilogs. N   | 65 00   | 50 00                    |              |
| 212b.      | Shavings, cuttings from wire-drawing... Per 100 kilogs. N  | 20 00   | 17 00                    |              |
| 213.       | Rails of iron or of steel, ordinary..... Per 100 kilogs. G   | 9 00  | 6 00                     |              |
|            | Rails of special steel, i.e., into the composition of which enters more than 0.7 % of manganese ..... Per 100 kilogs. N  | 15 00   | 10 00*                   |              |

§ Hot-rolled hoop iron or steel less than 1 millimètre in thickness pays duty under 209b.

\* Per 100 kilogs. *gross*.



## XVII.—METALS—continued.

| Tariff No. | Description  | DUTIES (Additional taxes and 4% included).                                    |                         | Coefficient. |
|------------|--|---|-------------------------|--------------|
|            |  | (General Tariff Fr. c.)   | (Minimum Tariff Fr. c.) |              |
| 214.       | Tires, wheels and wheel centres ( <i>centres de roues</i> ) of iron or steel: for railway and tramway cars and carriages: . . . . .                      |   |                         |              |
|            | Rough . . . . . Per 100 kilogs. N  | 12 00   | 8 00*                   | 2 6          |
|            | Worked . . . . . " " " "   | 15 00   | 10 00*                  | 2 6          |
|            | For locomotives: . . . . .   |   |                         |              |
|            | Rough . . . . . " " " "  | 12 00   | 8 00*                   | 2 6          |
|            | Worked . . . . . " " " "   | 18 00   | 12 00                   | 2 6          |
| 216.       | Straight axles for railways and tramways, axles not specially mentioned of iron or steel: . . . . .  |   |                         |              |
|            | Rough . . . . . Per 100 kilogs. N  | 12 00   | 8 00*                   | 3            |
|            | Worked . . . . . " " " "   | 19 00   | 13 00                   | 3            |
| 216.       | Crank-axes for locomotives of iron or steel: . . . . .   |   |                         |              |
|            | Rough . . . . . Per 100 kilogs. N  | 18 00   | 12 00                   | 3            |
|            | Worked . . . . . " " " "   | 30 00   | 20 00                   | 3            |
| 217.       | Axles for automobiles of steel or iron: . . . . .  |   |                         |              |
|            | Rough . . . . . Per 100 kilogs. N  | 24 00   | 16 00                   | 3            |
|            | Worked . . . . . " " " "   | 33 00   | 22 00                   | 3            |
| 218.       | Iron filings and scales . . . . .  | Free  | Free                    |              |
| 219.       | Scrap iron and waste of old manufactures, only fit for re-smelting: . . . . .  |   |                         |              |
|            | Of cast iron: . . . . . Per 100 kilogs. G  | 2 25  | 1 50                    |              |
|            | Of iron or of steel: . . . . .   | 1 10  | 0 75                    |              |
| 219b.      | Iron waste thinned, not more than 5 millimètres in thickness . . . . .   | Free  | Free                    |              |
| 220.       | Dross and scum from furnaces . . . . .   | Free  | Free                    |              |
| 221.       | Copper pure or alloyed with zinc, tin, aluminium and manganese: . . . . .  |   |                         |              |
|            | Copper ore and demi-products (roasted regulus, scoréa): . . . . .  | Free  | Free                    |              |
|            | Copper, converted, cast in rough lumps granulated, in ingots, slabs or bars: . . . . .   | Free  | Free                    |              |
|            | Copper alloyed with zinc, tin, aluminium or manganese, cast in rough lumps, ingots, or slabs . . . . .   | Free  | Free                    |              |
|            | Rolled or hammered, in bars: . . . . .   |   |                         |              |
|            | Of all sections of which the largest diameter is 50 millimètres or more: . . . . .   | 14 00   | 9 00*                   | 2 4          |
|            | Of less than 50 millimètres . . . . .  | 15 00   | 10 00*                  | 2 4          |
|            | Rolled or hammered in plates: . . . . .  |   |                         |              |
|            | Of a thickness of $\frac{1}{16}$ ths of a millimètre and more . . . . .  | 18 00   | 12 00                   | 2 3          |
|            | Less than $\frac{1}{16}$ th millimètre . . . . .   | 23 00   | 15 00                   | 2 3          |
|            | In wire, polished or not, other than gilt, silvered or nickelled, of a diameter of: . . . . .  |   |                         |              |
|            | $\frac{1}{16}$ th millimètre or more . . . . .   | 18 00   | 12 00                   | 2 5          |
|            | Less than $\frac{1}{16}$ th millimètre . . . . .   | 23 00   | 15 00                   | 2 5          |
|            | Copper, gilt or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk, bronze powder . . . . .                             | 150 00  | 100 00                  |              |
|            | Copper filings and fragments of old manufactures . . . . .   | Free  | Free                    |              |
| 222.       | Lead: Ores, mattes and slag of all kinds: . . . . .  |   |                         |              |
|            | Containing less than 30% of lead . . . . .   | Free  | Free                    |              |
|            | Containing 30% and more of lead . . . . .  | 2 50  | 1 25                    |              |
|            | In crude lumps, pigs, bars, or slabs: . . . . .  |   |                         |              |
|            | Argentiferous/containing 25 grammes and more of silver per 100 kilogs. of pig-lead . . . . .   | 3 00  | 2 50                    |              |
|            | Not argentiferous (containing less than 25 grammes of silver per 100 kilogs.): . . . . .   |   |                         |              |
|            | Coming from countries where argentiferous lead is exempt from export duty. Per 100 kilogs. G   | 4 00  | 3 50                    |              |
|            | Of other origin . . . . .  | Same duties, increased by the export duty collected in the country of origin. |                         |              |
|            | Alloyed with antimony, in lumps . . . . .  | 7 00  | 6 50                    |              |
|            | Hammered or rolled . . . . .   | 7 00  | 6 50                    | 2 6          |
|            | Filings and fragments of old manufactures . . . . .  | 4 00  | 3 50                    |              |
| 223.       | Tin: Ore . . . . .   | Free  | Free                    |              |
|            | In crude lumps, pigs, bars, or slabs, pure . . . . .   | Free  | Free                    |              |
|            | Alloyed with antimony (Britannia metal) . . . . .  | 1 50  | 1 00                    |              |
|            | Pure or alloyed, hammered or rolled, or drawn in wire of any dimension and in leaves, weighing more than 750 grammes per square metre. Per 100 kilogs. G | 9 00  | 6 00                    |              |
|            | In leaves weighing 750 grammes or less per square metre . . . . .  | 22 00   | 15 00                   |              |
|            | Filings, and fragments of old manufactures . . . . .   | Free  | Free                    |              |
| 224.       | Zinc: Ore . . . . .  | Free  | Free                    |              |
|            | In crude lumps, pigs, bars, or slabs: . . . . .  | Free  | Free                    |              |

| Tariff No. | Description   | DUTIES (Additional taxes and 4% included). |                         | Coefficient. |
|------------|---|--|-------------------------|--------------|
|            |   | (General Tariff Fr. c.)                    | (Minimum Tariff Fr. c.) |              |
| 225.       | Rolls . . . . . Per 100 kilogs. G   |  |                         |              |
|            | Filings and fragments of old manufactures . . . . .                                     | Free                                       | Free                    |              |
|            | Nickel: Ore . . . . .   | Free                                       | Free                    |              |
|            | Produce of first fusion (cast, matte, speiss) . . . . .                                 | Free                                       | Free                    |              |
|            | Refined, in ingots or crude lumps . . . . .   | Free                                       | Free                    |              |
|            | Pure, hammered, in bars, rolled . . . . .   | 15 00                                      | 10 00*                  |              |
|            | Wire, pure: . . . . . Per 100 kilogs. N   |  |                         |              |
|            | Of 1 mm. or more in thickness . . . . .   | 23 00                                      | 16 00                   |              |
|            | Of less than 1 mm. in thickness . . . . .   | 27 00                                      | 18 00                   |              |
|            | Alloyed with copper, with or without zinc, in ingots or in crude lumps . . . . .        | 12 00                                      | 7 50*                   |              |
|            | Alloyed with copper, with or without zinc, hammered, rolled. Per 100 kilogs. N          | 26 00                                      | 17 50                   |              |
|            | Wire alloyed with copper, with or without zinc: Of 1 mm. or more in thickness . . . . . | 27 00                                      | 18 00                   |              |
|            | Of less than 1 mm. in thickness . . . . .   | 30 00                                      | 20 00                   |              |
| 226.       | Mercury, native (quicksilver) . . . . .   | Free                                       | Free                    |              |
| 227.       | Antimony: Ore . . . . .   | Free                                       | Free                    |              |
|            | Grey ore, smelted . . . . .   | Free                                       | Free                    |              |
|            | Metallic or regulus . . . . . Per 100 kilogs. G   | 6 00                                       | 6 00                    |              |
| 228.       | Arseolite: Ore . . . . .  | Free                                       | Free                    |              |
|            | Metallic . . . . .  | Free                                       | Free                    |              |
| 229.       | Cadmium, crude . . . . .  | Free                                       | Free                    |              |
| 230.       | Bismuth (étain de glace) . . . . .  | Free                                       | Free                    |              |
| 231.       | Peroxide of manganese . . . . .   | Free                                       | Free                    |              |
| 232.       | Cobalt, ore . . . . .   | Free                                       | Free                    |              |
| 233.       | Ores not mentioned . . . . .  | Free                                       | Free                    |              |

## MANUFACTURES.

## XVIII.—CHEMICAL PRODUCTS.

|         |   |          |        |     |
|---------|---|----------|--------|-----|
| 234.    | Bromine, liquid . . . . . Per 100 kilogs. N   | 400 00   | 200 00 |     |
| 234bis. | Bromides of: Ammonium, barium, calcium, potassium, sodium and strontium . . . . .             | 400 00   | 200 00 | 3   |
|         | Ethyl, ethylene and methyl . . . . .  | 600 00   | 300 00 |     |
|         | Other . . . . . ad val.   | 30%      | 15%    |     |
|         | Bromoform . . . . . Per 100 kilogs. N   | 600 00   | 300 00 |     |
| 234c.   | Fluorides, other than of antimony and sodium, of precious metals and of rare earths . . . . . | 60 00    | 20 00  | 2 7 |
|         | Of sodium . . . . .   | 50 00    | 20 00  |     |
| 235.    | Iodine, crude . . . . .   | 800 00   | 400 00 | 1 2 |
|         | Refined (sublimated) . . . . .  | 800 00   | 500 00 |     |
| 236.    | Iodides and iodoforms . . . . .   |          |        |     |
|         | Iodides of: Ammonium, lithium, potassium, sodium, strontium . . . . .                         | 800 00   | 400 00 |     |
|         | Ethyl and methyl . . . . .  | 1,200 00 | 600 00 |     |
|         | Other . . . . . ad val.   | 30%      | 15%    |     |
|         | Iodoform . . . . . Per 100 kilogs. N  | 1,000 00 | 500 00 |     |
| 237.    | Phosphorus: White . . . . .   | 50 00    | 25 00  |     |
|         | Red . . . . .   | 150 00   | 75 00  |     |
| 238.    | Acids: Acetic: . . . . .  |          |        |     |
|         | Containing less than 40 per cent. of acid crystallisable . . . . .                            | 15 00    | 5 00   | 3   |
|         | Containing from 40 per cent. to 80 per cent. of acid crystallisable . . . . .                 | 30 00    | 10 00* | 3   |
|         | Containing more than 80 per cent. of acid crystallisable . . . . .                            | 50 00    | 20 00  | 3   |
|         | Arseolite . . . . . G   | 5 00     | Free   |     |
|         | Natural boric acid from Tuscany, containing 15% and more of impure matter . . . . .           | Free     | Free   |     |
|         | Other boric acid . . . . . Per 100 kilogs. N  | 24 00    | 12 00  |     |
|         | Carbonic liquid . . . . .   | 30 00*   | 10 00* |     |
|         | Hydrochloric: . . . . .   |          |        |     |
|         | Ordinary . . . . . G  | 1 50*    | 0 50*  |     |
|         | Commercially pure . . . . .   | 7 50*    | 2 50*  |     |
|         | Chloric: . . . . .  |          |        |     |
|         | Fluid chlorine, natural or concentrated . . . . . Per 100 kilogs. N                           | 20 00    | Free   |     |
|         | Crystallised . . . . .  | 100 00   | 50 00  |     |
|         | Hydrofluoric . . . . .  | 45 00    | 15 00  | 3   |
|         | Gallie, crystallised . . . . .  | 240 00   | 120 00 |     |
|         | Hydrofluosilicic . . . . . Per 100 kilogs. G  | 6 00     | 4 00   | 3   |
|         | Nitric: . . . . .   |          |        |     |
|         | Less than 81% of monohydrate . . . . .  | 3 00     | 1 00   |     |
|         | 81% and more of monohydrate . . . . .   | 12 00    | 4 00*  |     |
|         | Commercially pure . . . . .   | 24 00    | 8 00*  |     |

\* Per 100 kilogs. gross.

2 Not including the internal revenue tax on the alcohol employed in the manufacture of iodoforms.

3 These acids must have been treated in such a way as to render them unfit to be made into vinegar.

4 An internal consumption duty of 1 fr. per kilo. of acid is levied on liquid carbonic acid in cylinders or tubes for the preparation of aerated beverages. A consumption duty of 5 cents per 10 grammes (or fraction thereof) of acid imported is also levied on liquid carbonic acid contained in capsules or other small receptacles in such quantity as is requisite for the aeration of a single bottle or siphon of water.

5 Including tax to cover expenses of supervision of the manufacturer of soda.

\* Per 100 kilogs. gross.

3 Leaves of copper or brass (not sold) for gilding or for the manufacture of bronze powder pay the duty applicable to copper gilt or silvered.

4 By application of this provision, non-argentiferous lead of Spanish origin is liable to a surtax of 1 fr. per 100 kilogs. in addition to the export duty.

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included).<br>General Tariff |                       |     | Coefficient. |
|------------|---|---|-----------------------|-----|--------------|
|            |   | Fr. c.  | Minimum Tariff Fr. c. |     |              |
|            | Oleic, of animal origin, other than fish fats .....   | 9 00  | 3 00                  |     |              |
|            | Oleic acids will be admitted free only in quantities which remain liquid at a temperature of 20 degrees (including oleic acid containing stearic or palmitic acid, but to be classed under stearic acid for such quantity of solid stearic acid as can at a temperature of 20 degrees be extracted therefrom by filtration and compression) ..... | 25 00   | 12 50                 |     |              |
|            | Oxalic .....  | 60 00   | 30 00                 |     |              |
|            | Phosphoric .....  | 27 90   | 9 00 <sup>1</sup>     |     |              |
|            | Stearic .....   |   |                       |     |              |
|            | Sulphuric .....   |   |                       |     |              |
|            | 65 % of SO <sub>2</sub> and less .....  | 1 50  | Free                  |     |              |
|            | From 65% to 81% of SO <sub>2</sub> .....  | 3 00  | 0 25                  |     |              |
|            | 81 % and over .....   | 5 00  | 1 50                  |     |              |
|            | Commercially pure .....   | 8 00  | 4 00                  |     |              |
|            | Tannic or tannin in any form .....  | 20 00   | 100 00                | 6   |              |
|            | Tartaric .....  | 24 00   | 12 00                 | 3   |              |
|            | Formic and lactic .....   |   |                       |     |              |
|            | Containing 60% or less by weight of free acid .....   | 50 00   | 16 00                 | 3   |              |
|            | Containing more than 60% by weight of free acid .....   | 200 00  | 100 00                | 3   |              |
|            | Deglycerinated oils containing more than 2 % and less than 10 % of fatty matter not decomposed .....  | 18 00   | 6 00                  |     |              |
| 238.       | Extracts of gallnuts, of sumac, of chestnut wood and other tannic juices, liquid or solid, extracted from plants .....  | 9 00  | 3 00                  |     |              |
|            | Extracts of quebracho :<br>Solid .....  | 11 00   | 5 50                  |     |              |
|            | Liquid .....  | 12 00   | 4 00                  |     |              |
| 239.       | Oxides : Of cobalt :<br>Impure, residues from the treatment of silver bearing ores, containing less than 50 % of cobalt .....   | Free  | Free                  |     |              |
|            | Other oxides of cobalt (including zaffre and smalt) .....   | 700 00  | 350 00                |     |              |
|            | Of chromium .....   | 50 00   | Free                  |     |              |
|            | Of tin (metastannic acid) .....   | 30 %  | 15 %                  |     |              |
|            | Of brown .....  | Free  | Free                  |     |              |
|            | Of copper (in flakes) .....   | 60 00   | 20 00                 |     |              |
|            | Other .....   | Free  | Free                  |     |              |
|            | Of iron :<br>Residues of pyrites in fragments .....   | Free  | Free                  |     |              |
|            | Rendered alkaline for gas purification purposes .....   | 4 00  | 2 00                  |     |              |
|            | Other .....   | 6 00  | 3 00                  |     |              |
|            | Of lead :<br>Minium .....   | 20 00   | 8 00 <sup>1</sup>     |     |              |
|            | Litharge .....  | 20 00   | 8 00                  |     |              |
|            | Of mine-orange and other oxides .....   | 18 00   | 6 00                  |     |              |
|            | Of uranium .....  | 700 00  | 350 00                |     |              |
|            | Of zinc .....   | 10 00   | 5 00                  |     |              |
|            | Peroxide of barium .....  | 20 00   | 10 00 <sup>1</sup>    |     |              |
| 239b.      | Peroxide of barium .....  |   |                       |     |              |
| 240.       | Ordinary ammonia (volatile alkali) .....  | 6 00  | 3 00                  | 1 4 |              |
|            | " " commercially pure .....   | 18 00   | 6 00 <sup>1</sup>     |     |              |
| 241.       | Magnesia, calcined .....  | 75 00   | 25 00                 |     |              |
| 242.       | Caustic potash .....  | 8 00  | 2 50                  |     |              |
|            | Carbonate of potash .....   | 3 00  | 0 70                  |     |              |
| 243.       | Vegetable ashes, crude or washed .....  | Free  | Free                  |     |              |
| 244.       | Salt of bestroot <sup>2</sup> .....   | Free  | Free                  |     |              |
| 245.       | Soda of varech (kelp) <sup>3</sup> .....  | Free  | Free                  |     |              |
| 246.       | Caustic soda <sup>4</sup> .....   | 6 00  | 6 50                  |     |              |
| 247.       | Soda, natural or artificial (carbonate of soda) : Crude <sup>5</sup> .....  | 2 85  | 1 90                  |     |              |
| 248.       | Refined, not containing more than 33% of pure carbonate <sup>6</sup> .....  | 2 85  | 1 90                  |     |              |
|            | Others <sup>7</sup> .....   | 6 15  | 4 10                  |     |              |
|            | Soda .....  | 2 30  | 1 90                  |     |              |
| 249.       | Bicarbonate of soda <sup>8</sup> .....  | 6 00  | 5 20                  |     |              |
| 250.       | Salts of soda, n. o. a. <sup>9</sup> .....  | 6 00  | 4 35                  | 3   |              |
|            | Nitrite of soda .....   | 18 00   | 6 00 <sup>1</sup>     |     |              |
|            | Hypochlorite of soda .....  | 8 00  | 2 50                  |     |              |
|            | Phosphate of soda .....   | 10 00   | 4 50                  |     |              |
|            | Sulphite of sodium :<br>Less than 35 % of anhydride .....   | 9 00  | 4 50                  |     |              |
|            | 35% and more of anhydride .....   | 16 00   | 7 20 <sup>1</sup>     |     |              |
| 251.       | Ses salt, brine, rock salt <sup>10</sup> :<br>Crude or refined, other than white .....  | 2 40  | 2 40                  |     |              |
|            | Refined, white .....  | 3 30  | 3 30                  |     |              |

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included).<br>General Tariff |                       |                   | Coefficient. |
|------------|--|---|-----------------------|-------------------|--------------|
|            |  | Fr. c.  | Minimum Tariff Fr. c. |                   |              |
|            | be of a uniform and invariable net weight of 50, 75 or 100 kilograms. Exemption will be made in favour of small quantities, the weight of which does not exceed 25 kilograms.  |   |                       |                   |              |
|            | Salt for exportation is, however, exempted from this provision as to weight.   |   |                       |                   |              |
| 262.       | Salts of ammonia :—<br>Hydrochlorate (sal ammoniac), crude <sup>1</sup> .....  | 16 00   | 8 00 <sup>1</sup>     |                   |              |
|            | Hydrochlorate (sal ammoniac), refined or commercially pure <sup>2</sup> .....  | 24 00   | 12 00                 |                   |              |
|            | Sulphate of ammonia, crude .....   | 8 00  | Free                  |                   |              |
|            | " " refined or commercially pure .....   | 12 00   | 4 00 <sup>1</sup>     |                   |              |
|            | All other, crude .....   | 16 00   | 8 00 <sup>1</sup>     |                   |              |
|            | " " refined or commercially pure .....   | 16 00   | 8 00 <sup>1</sup>     |                   |              |
| 252b.      | Nicotine, non-alcoholic solutions of nicotine, and non-alcoholic solutions of nicotine salts .....   | 0 50  | 0 25                  |                   |              |
| 253.       | Hydrated salts of cobalt (40 % of water at the least) .....  | 300 00  | 150 00                |                   |              |
|            | Other salts of cobalt .....  | 1,050 00  | 525 00                |                   |              |
| 254.       | Silver compounds .....   | 1,800 00  | 930 00                | 3                 |              |
| 255.       | Chlorides of .....   | 50 00   | 30 00                 |                   |              |
| 255b.      | Sulphate of lead, ground .....   | 10 %, plus 5 %, plus frs. 2 40                                  | frs. 2 00             |                   |              |
|            | Sulphate of lead, artificial .....   | 25 %, plus 7 %, plus frs. 2 40                                  | frs. 2 00             |                   |              |
|            | Salts of lead, other .....   | 10 %, plus 5 %, plus frs. 2 40                                  | frs. 2 00             |                   |              |
| 256.       | Acetate of :<br>Copper, crude .....  | Per 100 kilograms, N  | Per 100 kilograms, G  |                   |              |
|            | Refined in powder .....  | 30 00   | 14 50                 | 3                 |              |
|            | Refined, crystallised .....  | 40 00   | 21 00                 | 3                 |              |
|            | Of iron : Liquid .....   | 20 00   | 10 00                 |                   |              |
|            | Concentrated .....   | 20 00   | 10 00                 |                   |              |
|            | Of lead .....  | 20 00   | 9 50                  | 3                 |              |
|            | Of potash .....  | 45 00   | 22 00                 | 3                 |              |
|            | Soda : Anhydrous .....   | 12 00   | 6 00                  | 3                 |              |
|            | Crystallised or hydrate <sup>3</sup> .....   | Per 100 kilograms, G  | 10 00                 | 5 00              | 3            |
| 257.       | Alcohol : Amylic alcohol .....   | N   | 25 00                 | 12 50             | 3            |
| 257b.      | Methyl alcohol or wood spirit .....  | N   | 25 00                 | 11 50             | 3            |
|            | " " rectified .....  | Per 100 kilograms, N  | 50 00                 | 25 00             |              |
|            | The French Finance Law of 30th March, 1902, provides <i>inter alia</i> , that all alcohol denaturated according to the general formula shall receive an allowance of 9 frs. per hectolitre of pure alcohol.  |   |                       |                   |              |
|            | Products with a base of "industrial alcohol" (i.e., products in the manufacture of which alcohol other than that of wine, cider, perry, less, resin, down, or fruits has been used) whether produced in French colonies or in foreign countries, are to be subject on importation to the manufacturing tax ("droit de fabrication") on denaturated spirits, amounting to 0 frs. 80 cts. per hectolitre of absolute alcohol used. The tax is leviable in addition to the import proper. |   |                       |                   |              |
| 257c.      | Alkylaldehyde, formic :<br>In solution, called <i>formal</i> , containing at least 40 % of aldehyde formic .....   | Per 100 kilograms, N  | 50 00                 | 25 00             | 1            |
|            | In a trioxymethylene state or other polymeric of a greater concentration than formal .....   | Per 100 kilograms, N  | 120 00                | 60 00             | 3            |
| 258.       | Alumina, anhydrous .....   | Per 100 kilograms, N  | 40 00                 | 20 00             | 3            |
| 259.       | Alumina alum and potash alum .....   | Per 100 kilograms, G  | 8 00                  | 4 00              |              |
| 259b.      | Alumina, calcined or ground .....  | Per 100 kilograms, G  | 1 50                  | 1 20              |              |
| 259c.      | Hydrate of alumina .....   | N   | 22 00                 | 11 00             | 2 5          |
| 260.       | Arsenate : Of potash .....   | N   | 25 00                 | 12 00             |              |
|            | Of soda .....  | N   | 20 00                 | 10 00             |              |
| 261.       | Borax : Crude, natural or artificial .....   | Free  | Free                  |                   |              |
|            | Refined or half refined .....  | 16 00   | 8 00 <sup>1</sup>     |                   |              |
| 262.       | Carbonate of lead (white lead) .....   | Per 100 kilograms, N  | 18 00                 | 9 00 <sup>1</sup> | 3            |
|            | " " of magnesia .....  | " " "   | 30 00                 | 10 00             |              |
| 262b.      | Carbide of calcium .....   | " " "   | 12 00                 | 6 00              | 1            |
| 263.       | Citrate of lime .....  | " " "   | 20 00                 | Free              |              |

<sup>1</sup> Per 100 kilograms, gross.

<sup>2</sup> Including tax to cover expenses of supervision of the manufactories of soda.

<sup>3</sup> Notwithstanding the provision of No. 109, the Government may authorise by decree the importation of tobacco juice or sauses at the rates given in No. 229 subject to proper regulations to prevent abuse. In case of denaturation, the expense thereof shall be borne by the importer.

<sup>4</sup> The products included in No. 252b produced in the free zones of Haute-Savoie and Gex may be imported into the customs territory free of duty, provided that the raw materials, the tools, etc., and the fuel were produced within the free zones or have been admitted by the payment of duty. The industry is supervised, and expenses of supervision are to be borne by the manufacturers.

<sup>5</sup> Not including the internal revenue tax.

<sup>6</sup> This duty applies to tannins prepared with water, alcohol, or ether.

<sup>7</sup> Per 100 kilograms, gross.

<sup>8</sup> Including tax to cover expenses of supervision of the manufactories of soda.

<sup>9</sup> Hy (iron), white of soda in powder, including the alcohol denaturing tax, on the basis of litre 0.500 of alcohol per kilo. of product, comes under 250.

## XVIII.—CHEMICAL PRODUCTS—continued.

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included). |                       | Coefficient. | Tariff No.   |   | DUTIES<br>(Additional taxes and 4% included). |                       | Coefficient. |
|------------|---|---|-----------------------|--------------|--|---|---|-----------------------|--------------|
|            |   | General Tariff Fr. c.                         | Minimum Tariff Fr. c. |              |  |   | General Tariff Fr. c.                         | Minimum Tariff Fr. c. |              |
| 264.       | Chlorate:—  |   |                       |              |  | Metasulphite, or pyrosulphite of soda   |   |                       |              |
|            | Of potash* . . . . . Per 100 kilogs. N  | 38 00   | 32 00                 | 3            |  | Per 100 kilogs. N   | 16 00   | 7 20†                 |              |
|            | Of soda, of baryta, and other* . . . . .  | 40 00   | 30 00                 | 3            |  | Sulphite and bisulphite of lime . . . . .   | 7 00  | 3 50                  |              |
|            | Perchlorate of ammonia . . . . .  | 40 00‡  | 30 00‡                |              | 275b.  | Sulphite, bisulphite, or metasilphite of potash . . . . .   | 20 00   | 10 00‡                |              |
| 264b.      | Permanganate of potash . . . . .  | 70 00   | 35 00                 |              | 276.   | Hyposulphite of soda* :—  |   |                       |              |
| 265.       | Chloride:—  |   |                       |              |  | Less than 65% of anhydride . . . . .  | 8 00  | 3 50                  |              |
|            | Of aluminium . . . . .  | 60 00   | 20 00                 | 2            |  | 65% and more of anhydride . . . . .   | 15 00   | 7 20‡                 |              |
|            | Of lime* . . . . .  | 8 00  | 3 00                  |              | 277.   | Sulphuret:—   |   |                       |              |
|            | Of magnesium . . . . .  | 12 00   | 4 00                  |              |  | Natural sulphide of arsenic . . . . .   | 6 00  | 3 00                  | 3            |
|            | Of potassium . . . . .  | 1 50  | Free                  |              |  | Pure pharmaceutical sulphide of arsenic ad inf.   | 30%   | 15%                   |              |
| 265b.      | Chlorine, liquefied . . . . .   | 36 00   | 12 00                 |              |  | Of mercury:—  |   |                       |              |
| 266.       | Chromate: Of lead . . . . .   | 40 00   | 18 50                 | 2.7          |  | Natural (ore of mercury) . . . . .  | Free  | Free                  |              |
|            | Of potash of soda . . . . .   | 30 00   | 10 00                 |              |  | Artificial, not pulverised . . . . .  | 62 00   | 31 00                 | 3            |
| 266b.      | Ether, acetic or sulphuric, to any degree of strength (oxide of ethyl) . . . . .  | 80 00   | 40 00                 |              |  | Artificial, pulverised (vermillion) . . . . .   | 124 00  | 62 00                 | 3            |
| 266c.      | Chloroform† . . . . .   | 150 00  | 75 00                 |              |  | Of zinc . . . . .   | 25 00   | 10 00                 | 3            |
| 266d.      | Collodion,† containing:—  |   |                       |              | 278.   | Tartrate of potash, and double tartrate of potash and of soda (including lees of wine, pure tartar, tartar crystals, neutral tartrate of potassium) . . . . .   | Free  | Free                  |              |
|            | Up to 10% of soluble cellulose . . . . .  | 120 00  | 40 00                 |              |  | Crude tartar . . . . .  | Free  | Free                  |              |
|            | More than 10% of soluble cellulose . . . . .  | 120 00  | 40 00                 |              |  | Other . . . . .   | Free  | Free                  |              |
|            | 10% . . . . .   | 12 00   | 4 00                  |              | 279.   | Prussiate of potash:—   |   |                       |              |
|            | Distilled . . . . .   | 30 00   | 10 00‡                |              |  | Yellow . . . . . Per 100 kilogs. N  | 40 00   | 20 00                 | 3            |
| 267.       | Glycerine: Crude . . . . .  |   |                       |              |  | Red . . . . .   | 60 00   | 30 00                 | 3            |
| 268.       | Mineral kerms, liver of antimony, mineral crocus, and other oxides and salts of antimony, with the exception of tartar emetic . . . . . | 30 00   | 25 00                 |              | 279b.  | Superphosphate of lime . . . . .  | Free  | Free                  |              |
|            | Fluoride of antimony . . . . .  | 40 00   | 25 00                 |              | 279c.  | Cocaine, crude . . . . .  | Free  | Free                  |              |
|            | Lactate of antimony . . . . .   | 50 00   | 25 00                 |              | 280.   | 1° Chemical products obtained from coal tar:—   |   |                       |              |
|            | Oxide of antimony . . . . .   | 50 00   | 25 00                 |              |  | Obtained directly from the distillation of coal tar (coal oil, coal essence, benzoic carbides, benzine, benzol, toluene, xylene), heavy oil, naphthalene, anthracene, phenic acid or phenol, or carbolic acid, &c. (not giving on distillation any fraction containing more than 40% of one of the isomers) . . . . . | 5 00  | Free                  |              |
| 269.       | Lactate of iron . . . . .   | 80 00   | 43 00                 | 2.9          |  | Heavy oils (products distilling below 200° C.) . . . . .  | 5 00  | Free                  |              |
| 269b.      | Lactate of lime . . . . .   | 30 00   | 15 00                 |              |  | Benzols (products distilling below 180° C.) . . . . .   | 5 00  | Free                  |              |
|            | Lactates of manganese, strontium, soda and zinc . . . . .   | 200 00  | 100 00                |              |  | For motors and combustion . . . . .   | 5 00  | Free†                 |              |
|            | Lactates, other . . . . . ad val.   | 30%   | 15%                   |              |  | For industrial manufacture . . . . .  | 5 00  | Free                  |              |
| 269c.      | Formic acid and formates . . . . .  | 30 00   | 15 00                 | 1.1          | 2° Chemical products derived from products of the distillation of coal:— |   |   |                       |              |
| 270.       | Nitrate: Of potash, natural . . . . .   | Free  | Free                  |              |  | Halogen, nitrogen and sulphonic derivatives of benzoic and naphthalenic carbides:—  |   |                       |              |
|            | Transformed . . . . .   | 6 00  | 2 00                  |              |  | 2° Nitrobenzine (essence of mirbane), crude nitrotoluene, mononitrobenzine, dinitrobenzine, trinitrobenzine, dinitronaphthalene, nitronaphthalene and sulphonic acids and their salts . . . . .   | 30 00   | 15 00                 |              |
|            | Of lime and calcic cyanamide . . . . .  | Free  | Free                  |              |  | Dinitrobenzine, pure orthonitrotoluene, dinitrotoluene, trinitrotoluene, dinitronaphthalene, nitronaphthalene and sulphonic acids and their salts . . . . .   | 50 00   | 25 00                 |              |
| 270b.      | Nitrate of thorium, of cerium and other rare vegetable salts . . . . .  | 1,200 00                                      | 800 00                | 2.6          |  | Monochlorobenzene, dichlorobenzene, para and ortho-chloronitrobenzine, chloronitrobenzine . . . . .   | 70 00   | 35 00                 |              |
| 271.       | Oxalate of potash (salt of sorrel) . . . . .  | 25 00   | 12 50                 |              |  | Chloride of benzyl . . . . .  | 80 00   | 40 00                 |              |
| 271b.      | Pyroignite: Of lead . . . . .   | 9 50  | 5 10                  |              |  | (Chloride of benzylidene) . . . . .   | 100 00  | 50 00                 |              |
|            | Of lime . . . . .   | 9 00  | 3 00                  | 3            |  | Paranitrotoluene, orthosulphonic paranitrotoluene, disulphonic dinitrotoluene and their salts . . . . .   | 100 00  | 50 00                 |              |
| 271c.      | Acetone . . . . .   | 50 00   | 20 00                 | 3            |  | Dinitroxydisulphonate of sodium, trinitrochlorobenzol . . . . .   | 160 00  | 80 00                 |              |
| 272.       | Silicate of soda or potash:—  |   |                       |              |  | Benzyl trichloride . . . . .  | 200 00  | 100 00                |              |
|            | Anhydrous* . . . . .  | 10 00   | 4 25                  |              |  | Parabromonitrobenzol . . . . .  | 200 00  | 100 00                |              |
|            | Crystallised* . . . . .   | 10 00   | 4 25                  |              |  | Benzyl cyanide . . . . .  | 200 00  | 100 00                |              |
|            | Hydrate* . . . . .  | 5 00  | 2 10                  |              |  | Phenols derived from naphthalenic or benzoic carbides, and substituted halogen, sulphonic nitrogen or amido derivatives:—   |   |                       |              |
| 273.       | Sulphates: Of alumina: at less than 15% . . . . .   | 10 00   | 3 50                  |              |  | Pure phenol, cresols, including more than 80% of one of the isomers . . . . .   | 40 00   | 20 00                 |              |
|            | Per 100 kilogs. G   | 18 00   | 6 00‡                 |              |  | Parachlorophenol . . . . .  | 80 00   | 40 00                 |              |
|            | Of copper . . . . .   | 8 00  | 4 00                  |              |  | 3° Alpha and beta-naphthols, their sulphonic derivatives and their salts . . . . .  | 60 00   | 30 00                 |              |
|            | Of iron . . . . .   | 2 00  | 0 50                  |              |  | * Including tax to cover expenses of supervision of the manufactories of soda.  |   |                       |              |
|            | Double, of iron or of copper . . . . .  | 5 00  | 2 40                  |              |  | † A duty of frs. 2 50 will be applied in two years.   |   |                       |              |
|            | Of magnesium (Epsom salts) . . . . .  | 0 00  | 3 00                  |              |  | ‡ Products included in this paragraph are at present also subject to the alcohol denaturation tax and to the internal revenue tax on alcohol (if ethyl alcohol enters into their composition).  |   |                       |              |
|            | Of potash . . . . .   | 2 00  | Free                  |              |  | § Products included in this paragraph are at present also subject to the alcohol denaturation tax and to the internal revenue tax on alcohol (if ethyl alcohol enters into their composition).  |   |                       |              |
|            | Of soda:—   |   |                       |              |  |   |   |                       |              |
|            | Pure, anhydrous, containing naturally not more than 25% of salt* . . . . .  | 6 00  | 2 20                  |              |  |   |   |                       |              |
|            | Pure, anhydrous, containing naturally more than 25% of salt* . . . . .  | 13 50   | 9 00‡                 |              |  |   |   |                       |              |
|            | Pure, crystallised or hydrate (Glauber salts)* . . . . .  | 3 00  | 1 10                  |              |  |   |   |                       |              |
|            | Impure, anhydrous, containing naturally not more than 25% of salt* . . . . .  | 6 00  | 2 20                  |              |  |   |   |                       |              |
|            | Impure, anhydrous, containing naturally more than 25% of salt* . . . . .  | 12 35   | 8 25‡                 |              |  |   |   |                       |              |
|            | Impure, crystallised or hydrate (Glauber salts)* . . . . .  | 3 00  | 1 10                  |              |  |   |   |                       |              |
|            | Of zinc . . . . .   | 6 00  | 2 00                  | 3            |  |   |   |                       |              |
| 274.       | Sulphate and other salts of quinine . . . . .   | 3,000 00                                      | 1,500 00              |              |  |   |   |                       |              |
| 275.       | Sulphate of soda*:—   |   |                       |              |  |   |   |                       |              |
|            | Less than 55% of anhydride . . . . .  | 8 00  | 3 40                  |              |  |   |   |                       |              |
|            | 55% of anhydride and more . . . . .   | 15 00   | 7 20‡                 |              |  |   |   |                       |              |
|            | Liquid bisulphate of soda . . . . .   | 8 00  | 3 80                  |              |  |   |   |                       |              |

\* Including tax to cover expenses of supervision of the manufactories of soda.

† Not including the internal revenue tax.

‡ Per 100 kilogs. gross.



| Description   | DUTIES<br>(Additional taxes<br>and 4% included). |                             |              | Tariff<br>No. | Description   | DUTIES<br>(Additional taxes<br>and 4% included). |                             |              |
|---|--|-----------------------------|--------------|---------------|---|--|-----------------------------|--------------|
|   | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. | Coefficient. |               |   | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. | Coefficient. |
| Mononitrophenols, dinitrophenols,<br>trinitrophenols (picric acid), tri-<br>nitroxyol, . . . . . Per 100 kilograms. N   | 80 00  | 40 00                       |              |               | Methylacetanilide, . . . . . Per 100 kilograms. N   | 200 00   | 100 00                      |              |
| Orthonitroanisole, anisole, . . . . . Per 100 kilograms. N  | 180 00   | 90 00                       |              |               | Paraorthoacetanilide  | 200 00   | 100 00                      |              |
| Sulphonic dinitrophenol, picramic<br>acid and their para and meta<br>cresol salts, pure, and their nitro-<br>gen and sulphonic derivatives,<br>phenetol, chloronitrophenol, . . .<br>Per 100 kilograms. N   | 100 00   | 50 00                       |              |               | Amines derived from benzoic and<br>naphthalenic carboxylic acids, their salts<br>and their halogen, nitrogen, hydroxyl,<br>sulphonic, alkyl and acetyl substitu-<br>tion derivatives:   |  |                             |              |
| Resorcinol, . . . . .   | 120 00   | 60 00                       |              |               | Aniline, its salts and sulphonic<br>derivatives; crude toluidine, ortho-<br>toluidine, its salts and sulphonic<br>derivatives. . . . . Per 100 kilograms. N   | 50 00  | 25 00                       |              |
| Ortho and para-nitrophenol, and<br>their nitrogen, halogen and<br>sulphonic substitution deriva-<br>tives; diamidophenol, ortho-<br>nitrochloroamidophenol and their<br>sulphonic derivatives; dioxynaph-<br>thalenes, their sulphonic deriva-<br>tives and their salts; amino-<br>naphthols, their sulphonic deriva-<br>tives and their salts. . . . .<br>Per 100 kilograms. N | 140 00   | 70 00                       |              |               | Beta-naphthylamine and its salts. . .<br>Per 100 kilograms. N   | 60 00  | 30 00                       |              |
| Halogens, nitrogen, acetyl, phenyl<br>and alkyl derivatives of the dioxynaphthalenes,<br>of the aminonaphthalenes and of their sulphonic<br>derivatives. . . . . Per 100 kilograms. N   | 180 00   | 90 00                       |              |               | Para-toluidine and its sulphonic<br>derivatives; mono and di-methyl-<br>anilines, para-nitroaniline, di-<br>chloro, eumidine, diphenylamine,<br>ditolylamine. . . Per 100 kilograms. N  | 80 00  | 40 00                       |              |
| Meta-amidophenol, meta-amido-<br>para-cresol and their alkyl deriva-<br>tives, hydroquinone, . . . . .<br>Per 100 kilograms. N  | 200 00   | 100 00                      |              |               | Mono and di-ethylamines, ethyl and<br>methyl-ortho-toluidines, benzyl<br>aniline, benzylortho-toluidines,<br>chlorine derivatives of aniline and<br>their sulphonic derivatives, chlorine<br>and sulphonic derivatives of para-<br>toluidine, para-toluidine and its<br>sulphonic derivatives. . . . .<br>Per 100 kilograms. N  | 100 00   | 50 00                       |              |
| Pyrogallol (pyrogalic acid), . . . .<br>Per 100 kilograms. N  | 300 00   | 150 00                      |              |               | Para-ortho-toluidine and its<br>sulphonic derivatives, phenyl-<br>alanine, sulphonic derivatives of<br>alpha and beta-naphthylamine<br>and their salts other than naph-<br>thalonic acid; nitrogen and sul-<br>phonic derivatives of diphenylamine<br>and of ditolylamine, metaphe-<br>nylene-diamine, metatolylene-dia-<br>mine and their sulphonic deriva-<br>tives. . . . . Per 100 kilograms. N   | 100 00   | 50 00                       |              |
| Sulphate of monomethylpara-<br>amidophenol, . . . . . Per 100 kilograms. N  | 600 00   | 300 00                      |              |               | Beuzidine, its salts and sulphonic<br>derivatives; sulphonalbeuzidine,<br>toluidine, its salts and sulphonic<br>derivatives. . . . . Per 100 kilograms. N   | 110 00   | 55 00                       |              |
| Hydrochlorate of monomethylpara-<br>amidocresol, . . . . . Per 100 kilograms. N   | 600 00   | 300 00                      |              |               | Ortho and meta-nitranilines and their<br>sulphonic derivatives, diorthoanilines and<br>their sulphonic derivatives, alkyl and<br>sulphonic derivatives of benzylaniline:  |  |                             |              |
| Naphthol B, medicinal, . . . . .<br>Per 100 kilograms. N  | 100 00   | 50 00                       |              |               | Thioaniline, phenylalphanaphthyl-<br>amine, acetyl derivatives of benzyl-<br>aniline and of benzylortho-tolui-<br>dine; dibenzylaniline, alkyl<br>derivatives of diphenylamine and<br>of ditolylamine and their sul-<br>phonic derivatives; paraphenylenes,<br>diamine, and alkyl and acetyl<br>derivatives; nitrobenzidine and its<br>acetyl derivatives; thiopara-tolui-<br>dine, alkyl and phenyl derivatives<br>of alpha and beta-naphthylamine<br>and their sulphonic derivatives;<br>naphthylene diamines (diamido-<br>naphthalenes) and their sulphonic<br>derivatives. . . . . Per 100 kilograms. N | 160 00   | 80 00                       |              |
| Acetylpara-amidophenol, . . . . .<br>Per 100 kilograms. N   | 200 00   | 100 00                      |              |               | Diethylmetasulphallic acid, hydro-<br>xylic, amido acid, amido-<br>oxylic derivatives of diphenyl-<br>amine and of ditolylamine, as well<br>as their nitrogen and sulphonic<br>derivatives; chlorine benzidines;<br>paraphenetidine. Per 100 kilograms. N   | 200 00   | 100 00                      |              |
| Pyrocatechine, . . . . .  | 240 00   | 120 00                      |              |               | Sulphonic, tolylnaphthylamine<br>acids, tolylnaphthylene diamines,<br>ethoxybenzidine, dianiline. . .<br>Per 100 kilograms. N   | 280 00   | 140 00                      |              |
| Guaiacol, . . . . .   | 400 00   | 200 00                      |              |               | Quinidine, quinineol, . . . . .   | 300 00   | 150 00                      |              |
| Salts and derivatives of guaiacol, . .<br>Per 100 kilograms. N  | 500 00   | 250 00                      |              |               | Methylquinolein, lepidine, . . .<br>Per 100 kilograms. N  | 400 00   | 300 00                      |              |
| Isobutylthiobenzol, . . . . .   | 400 00   | 200 00                      |              |               | Para-nitrobenzoate of ethyl . . .<br>Per 100 kilograms. N   | 240 00   | 120 00                      |              |
| Iodophenol, . . . . .   | 800 00   | 400 00                      |              |               | Orthoanisidine, . . . . .   | 280 00   | 140 00                      |              |
| Iodoanisole, . . . . .  | 900 00   | 450 00                      |              |               | Phenacetin, . . . . .   | 300 00   | 150 00                      |              |
| Cresotinic acids, 1-3 and 1-4, . . .<br>Per 100 kilograms. N  | 80 00  | 40 00                       |              |               | Chloroacetylphenetidine, . . .<br>Per 100 kilograms. N  | 800 00   | 300 00                      |              |
| Acids derived from benzoic and naphthalenic<br>carboxylic acids, their ethers and<br>their halogen, hydroxyl, nitrogen,<br>amino and sulphonic substitution<br>derivatives and their salts:   |  |                             |              |               | Aromatic aldehydes and their substitu-<br>tion derivatives:   |  |                             |              |
| Salicylic acid, ortho and meta-<br>cresotic acid, . . . . . Per 100 kilograms. N  | 80 00  | 40 00                       |              |               | Benzaldehyde, . . . . . Per 100 kilograms. N  | 120 00   | 60 00                       |              |
| Benzoic acid, . . . . .   | 160 00   | 80 00                       |              |               | Halogens, nitrogen, amide, hydro-<br>xylic and sulphonic derivatives<br>of benzaldehyde, and of methyl<br>and dimethyl-benzaldehyde. . .<br>Per 100 kilograms. N  | 240 00   | 100 00                      |              |
| Nitro and amido-salicylic acid,<br>phthalic acid and anhydride, . . .<br>Per 100 kilograms. N   | 160 00   | 80 00                       |              |               | Quinones and ketones derived from<br>benzoic, naphthalenic and anthra-<br>cenic derivatives:  |  |                             |              |
| Nitrogen and amide derivatives of<br>benzoic acid, dioxynaphthalenic,<br>naphthol-benzoic acids, thio-<br>salicylic acid, . . . . . Per 100 kilograms. N  | 240 00   | 120 00                      |              |               | Tetra-methylamino-benzophenone,<br>alphanaphthoquinone, betanaph-<br>thoquinone and their sulphonic<br>derivatives, anthraquinone and its<br>nitrogen and sulphonic derivatives;<br>phenanthrene quinone; amido-an-<br>thraquinones; acetamidodanthm<br>quinone and their sulphonic de-<br>rivatives, methylanthraquinones,<br>hexoxynaphthoquinones. . .<br>Per 100 kilograms. N   | 200 00   | 100 00                      |              |
| Dichloro and tetrachloro-phthalic<br>acids and their anhydrides,<br>chloride of benzyl, . . . . . Per 100 kilograms. N  | 240 00   | 120 00                      |              |               |   |  |                             |              |
| Naphtholic acid, oxy-naphtholic<br>acid and their sulphonic deriva-<br>tives, . . . . . Per 100 kilograms. N  | 240 00   | 120 00                      |              |               |   |  |                             |              |
| Resorcylic acid B, dimethyl-amido-<br>oxybenzylbenzoic acid, cinnamic<br>acid, . . . . . Per 100 kilograms. N   | 300 00   | 150 00                      |              |               |   |  |                             |              |
| Salicylates not specially mentioned<br>Per 100 kilograms. N   | 120 00   | 60 00                       |              |               |   |  |                             |              |
| Ethyl and methyl salicylates, . . .<br>Per 100 kilograms. N   | 120 00   | 60 00                       |              |               |   |  |                             |              |
| Phenyl salicylate (salol), . . . . .<br>Per 100 kilograms. N  | 160 00   | 80 00                       |              |               |   |  |                             |              |
| Benzoates not specially mentioned<br>Per 100 kilograms. N   | 160 00   | 80 00                       |              |               |   |  |                             |              |
| Acetylsalicylic acid, . . . . .   | 200 00   | 100 00                      |              |               |   |  |                             |              |
| Anhydrous benzoic acid, . . . . .<br>Per 100 kilograms. N   | 200 00   | 100 00                      |              |               |   |  |                             |              |
| Benzoate and salicylate of naphthol<br>Per 100 kilograms. N   | 200 00   | 100 00                      |              |               |   |  |                             |              |
| Acetylpara-amidocresol, . . . . .<br>Per 100 kilograms. N   | 240 00   | 120 00                      |              |               |   |  |                             |              |
| Para-nitrobenzyl chloride, . . . . .<br>Per 100 kilograms. N  | 240 00   | 120 00                      |              |               |   |  |                             |              |
| Salicylnitrophenol, . . . . .   | 240 00   | 120 00                      |              |               |   |  |                             |              |
| Metoxypara-amino-benzoic acid, . .<br>Per 60 kilograms. N   | 1,000 00   | 500 00                      |              |               |   |  |                             |              |
| Metaoxy para-nitrobenzoic acid, . .<br>Per 100 kilograms. N   | 1,000 00   | 500 00                      |              |               |   |  |                             |              |
| Meta-amino para-oxybenzoic acid, . .<br>Per 100 kilograms. N  | 1,000 00   | 500 00                      |              |               |   |  |                             |              |
| Amides and amides:  |  |                             |              |               |   |  |                             |              |
| Acetanilide, . . . . .  | 80 00  | 40 00                       |              |               |   |  |                             |              |
| Phenylacetanilide, ethylacetanilide, .<br>Per 100 kilograms. N  | 120 00   | 60 00                       |              |               |   |  |                             |              |

## XVIII.—CHEMICAL PRODUCTS—continued.

| Tariff No. |   | DUTIES.<br>(Additional taxes and 4% included). |                          | Coefficient. | Tariff No. |  | DUTIES<br>(Additional taxes and 4% included). |                          | Coefficient. |
|------------|---|--|--------------------------|--------------|------------|--|---|--------------------------|--------------|
|            |   | General Tariff<br>Fr. c.                       | Minimum Tariff<br>Fr. c. |              |            |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c. |              |
|            | Derivates, not being colours, of di and tri-phenylmethane, leuco-bases, hydrolys:   |  |                          |              |            | Fluossilicates, other than of lead and cobalt ..... <i>ad val.</i>   | 10%   | 5%                       |              |
|            | Amidic, hydroxylic and amino-hydroxylic derivatives of di and tri-phenylmethane and its homologues, their substitution derivatives and their corresponding hydrolys ..... Per 100 kilograms, N              | 200 00   | 100 00                   |              |            | Precipitated sulphur ..... <i>ad val.</i>  | 15%   | 5%                       |              |
|            | Hydrazine, hydrazones, pyrazolones: Phenylhydrazine and its sulphonic derivatives ..... Per 100 kilograms, N  | 140 00   | 70 00                    |              |            | Chloride of sulphur ..... <i>ad val.</i>   | 15%   | 5%                       |              |
|            | Phenylrazolone and its substitution derivatives ..... Per 100 kilograms, N  | 100 00   | 200 00                   |              |            | Liquefied sulphurous acid ..... Per 100 kilograms, N   | 15 00   | 5 00                     |              |
|            | Analgesin and its salts ..... <i>ad val.</i>  | 600 00   | 300 00                   |              |            | Per-sulphates of ammonia, of potash, and of sodium ..... <i>ad val.</i>                                      | 10%   | 5%                       |              |
|            | Nitrosoanalgesin ..... <i>ad val.</i>   | 610 00   | 320 00                   |              |            | Salts of gold and of platinum ..... <i>ad val.</i>   | 20%   | 10%                      |              |
|            | Bromoanalgesin ..... <i>ad val.</i>   | 800 00   | 400 00                   |              |            | Gold, silver, platinum, brilliants, lustres and analogous compounds ..... <i>ad val.</i>                     | 20%   | 10%                      |              |
|            | Dimethylaminanalgesin ..... Per 100 kilograms, N  | 800 00   | 400 00                   |              |            | Platino-cyanide screens ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Benzylidimethanaminanalgesin ..... Per 100 kilograms, N   | 800 00   | 400 00                   |              |            | Precipitated carbonate of baryta ..... Per 100 kilograms, G  | 2 00  | 0 50                     |              |
|            | Urea substitutes:   |  |                          |              |            | Chloride of barium ..... <i>ad val.</i>  | 6 00  | 2 00                     |              |
|            | Thio-urea, thiocarbamide, urea, sulpho-diamidodiphenylurea, diamidodiphenylthiocarbamide and their sulphonic derivatives, metacetylene, dithiouracil, naphthalene ureas ..... Per 100 kilograms, N          | 300 00   | 150 00                   |              |            | Nitrate of barium ..... <i>ad val.</i>   | 24 00   | 8 00*                    |              |
|            | Glycines, indigo derivatives, not colouring:  |  |                          |              |            | Sulphate of baryta:  |   |                          |              |
|            | Phenylglycine, orthocarbonic phenylglycine and their derivatives ..... Per 100 kilograms, N   | 200 00   | 100 00                   |              |            | Precipitated ..... <i>ad val.</i>  | 2 00  | 0 50                     |              |
|            | Para-oxophenylglycine ..... <i>ad val.</i>  | 600 00   | 300 00                   |              |            | Pure, dry or gelatinous ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Ludoxyl, nitrophenylpropionic acid ..... Per 100 kilograms, N   | 600 00   | 300 00                   |              |            | Sulphide of barium ..... Per 100 kilograms, G  | 6 00  | 2 00                     |              |
| 281.       | Saccharin ..... Prohibited  |  |                          |              |            | Carbonate, sub gallate, nitrates, salicylates, tri-bromophenate of bisulphur ..... Per 100 kilograms, N      | 600 00  | 300 00*                  |              |
| 281b.      | Chemical manures:   |  |                          |              |            | Other bismuth salts ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Phosphatic manures:   |  |                          |              |            | Calcium ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Mineral superphosphates ..... Per 100 kilograms, G  | 0 75   | 0 25                     |              |            | Carbonate of lime, precipitated ..... Per 100 kilograms, G   | 6 00  | 2 00                     |              |
|            | Compound or manufactured manures (mixtures of superphosphate with potassic or nitrogenous matters, such as sulphate of ammonia, nitrate of soda, organic matter, or with two of them), Per 100 kilograms, G | 0 75   | 0 25                     |              |            | Calcium chloride ..... <i>ad val.</i>  | 10%   | 5%                       |              |
|            | Bone superphosphate and phosphate precipitated from bones ..... Per 100 kilograms, G  | 0 75   | 0 25                     |              |            | Calcium hydride ..... <i>ad val.</i>   | 20%   | 10%                      |              |
|            | Dephosphorisation slag ..... Free   |  |                          |              |            | Other calcium salts ..... <i>ad val.</i>   | 20%   | 10%                      |              |
|            | Various phosphatic manures, such as precipitated mineral phosphate, phosphate of alumina ..... Per 100 kilograms, G   | 0 75   | 0 25                     |              |            | Chromic acid ..... <i>ad val.</i>  | 20%   | 10%                      |              |
|            | Double superphosphate, superphosphate of ammonia, superphosphate of potash ..... Per 100 kilograms, G   | 1 50   | 0 50                     |              |            | Chromate of baryta ..... Per 100 kilograms, N  | 40 00   | 18 50                    |              |
|            | Nitrogenous manures:  |  |                          |              |            | Chromates and bichromates, other <i>ad val.</i>  | 30%   | 15%                      |              |
|            | Natural organic manure ..... Free   |  |                          |              |            | Chlorides and perchlorides of iron ..... Per 100 kilograms, N  | 30 00   | 10 00*                   |              |
|            | Made-up organic manures ..... Per 100 kilograms, G  | 0 75   | 0 25                     |              |            | Benzoate, carbonate, citrate, salicylate of lithium ..... Per 100 kilograms, N                               | 300 00  | 160 00                   |              |
| 281c.      | Celluloid, and other similar plastic materials n.s.m.:  |  |                          |              |            | Other salts of lithium ..... <i>ad val.</i>  | 30%   | 15%                      |              |
|            | Crude, in lumps, plates, sheet (not worked), in tubes, tubes or sticks ..... Per 100 kilograms, N   | 150 00   | 75 00                    |              |            | Magnesium ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | In sheets, polished, coloured or worked in any way ..... Per 100 kilograms, N   | 225 00   | 150 00                   |              |            | Citrate of magnesia ..... Per 100 kilograms, N   | 100 00  | 50 00                    |              |
|            | (Chips and waste pieces intended for recasting) ..... Per 100 kilograms, N  | 24 00  | 16 00                    |              |            | Sulphate of magnesia and potassium ..... Per 100 kilograms, G  | 4 00  | Free                     |              |
| 282.       | Arsenate of copper ..... <i>ad val.</i>   | 60 00  | 20 00                    |              |            | Peroxide of manganese, pure ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Sulphuric acid ..... <i>ad val.</i>   | 12 00  | 4 00*                    |              |            | Chlorides, nitrates, oxides and sulphate of mercury ..... <i>ad val.</i>                                     | 15%   | 5%                       |              |
|            | Liquid anhydrous ammonia ..... Per 100 kilograms, N   | 30 00  | 15 00                    |              |            | Other salts of mercury ..... <i>ad val.</i>  | 20%   | 10%                      |              |
|            | Nitride of aluminium ..... <i>ad val.</i>   | 20%  | 10%                      |              |            | Molybdic acid and molybdates ..... <i>ad val.</i>  | 15%   | 5%                       |              |
|            | Borate of magnesia ..... <i>ad val.</i>   | 15%  | 5%                       |              |            | Oxides of nickel ..... <i>ad val.</i>  | 15%   | 5%                       |              |
|            | Perborate of soda ..... Per 100 kilograms, N  | 30 00  | 10 00*                   |              |            | Sulphates of nickel (single and double) ..... <i>ad val.</i>   | 10%   | 5%                       |              |
|            | Oxychloride of carbon ..... <i>ad val.</i>  | 50 00  | 25 00                    |              |            | Sodium (metal) ..... Per 100 kilograms, N  | 30 00   | 15 00                    |              |
|            | Sulphide of carbon ..... <i>ad val.</i>   | 10%  | 5%                       |              |            | Oxides and salts of strontium, n. s. m. .... <i>ad val.</i>  | 10%   | 5%                       |              |
|            | Tetrachloride of carbon ..... <i>ad val.</i>  | 30 00  | 15 00                    |              |            | Tungstic acid and tungstates ..... <i>ad val.</i>  | 15%   | 5%                       |              |
|            | Cyanide of potassium ..... Per 100 kilograms, N   | 30 00  | 15 00                    |              |            | Salts of uranium ..... Per 100 kilograms, N  | 700 00  | 350 00                   |              |
|            | Cyanide of sodium ..... <i>ad val.</i>  | 30 00  | 15 00                    |              |            | Radium and radium bearing products ..... <i>ad val.</i>  | 10%   | 5%                       |              |
|            | Sulphocyanide of potassium ..... <i>ad val.</i>   | 30%  | 15%                      |              |            | Oxide of vanadium (vanadic acid) ..... Per 100 kilograms, N  | 500 00  | 200 00                   |              |
|            | Hypochlorites, n.s.m. .... <i>ad val.</i>   | 60 00  | 20 00                    |              |            | Carbonate of zinc other than natural ..... <i>ad val.</i>  | 10%   | 5%                       |              |
|            | Artificial crystalline ..... Per 100 kilograms, N   | 60 00  | 20 00                    |              |            | Chloride of zinc ..... <i>ad val.</i>  | 10%   | 5%                       |              |
|            | Compressed hydrogen ..... <i>ad val.</i>  | 30 00  | 10 00*                   |              |            | Tetrachloroethane ..... <i>ad val.</i>   | 10%   | 5%                       |              |
|            | oxygen ..... <i>ad val.</i>   | 30 00  | 10 00*                   |              |            | Chloral hydrate ..... Per 100 kilograms, N   | 300 00  | 125 00                   |              |
|            | Peroxide of hydrogen ..... <i>ad val.</i>   | 30 00  | 10 00*                   |              |            | Other chlorals and derivatives of chloral ..... <i>ad val.</i>   | 30%   | 15%                      |              |
|            | Chloride of phosphorus (tri, oxy, penta) ..... Per 100 kilograms, N   | 50 00  | 25 00                    |              |            | Chloride of ethyl ..... <i>ad val.</i>   | 100 00  | 50 00                    |              |
|            | Phosphoric anhydride ..... <i>ad val.</i>   | 80 00  | 40 00                    |              |            | Monochloroacetic acid ..... <i>ad val.</i>   | 70 00   | 35 00                    |              |
|            | Pharmaceutical phosphates of lime (including hydrochlor and lacto-phosphates) ..... <i>ad val.</i>  | 20%  | 10%                      |              |            | Acetyl chloride ..... <i>ad val.</i>   | 100 00  | 50 00                    |              |
|            | Glycero-phosphoric acid and glycerophosphates ..... <i>ad val.</i>  | 20%  | 10%                      |              |            | Hexamethylenetetramine and derivatives ..... <i>ad val.</i>  | 20%   | 10%                      |              |
|            | Plates ..... <i>ad val.</i>   | 20%  | 10%                      |              |            | Methyl acetate ..... Per 100 kilograms, N  | 50 00   | 20 00                    |              |
|            |   |  |                          |              |            | Solvents with base of acetone and methyl acetate ..... Per 100 kilograms, N                                  | 60 00   | 20 00                    |              |
|            |   |  |                          |              |            | Acetic anhydride ..... <i>ad val.</i>  | 50 00   | 23 00                    |              |
|            |   |  |                          |              |            | Acetate of cellulose, in powder, or small lumps, not plastic ..... Per 100 kilograms, N                      | 300 00  | 120 00                   |              |
|            |   |  |                          |              |            | Valerianic acid (iso), and valerianates of ammonia, iron, magnesia, soda and zinc ..... Per 100 kilograms, N | 400 00  | 200 00                   |              |
|            |   |  |                          |              |            | Other valerianates ..... <i>ad val.</i>  | 30%   | 15%                      |              |
|            |   |  |                          |              |            | Oxalate of iron ..... Per 100 kilograms, N   | 60 00   | 25 00                    |              |
|            |   |  |                          |              |            | Ammoniacal citrate of iron, citrates of magnesia, of potassium, and of soda ..... Per 100 kilograms, N       | 100 00  | 50 00                    |              |
|            |   |  |                          |              |            | Other citrates ..... <i>ad val.</i>  | 20%   | 10%                      |              |
|            |   |  |                          |              |            | Sulphinate of soda ..... <i>ad val.</i>  | 30%   | 10%                      |              |
|            |   |  |                          |              |            | Sulphate of methyl ..... Per 100 kilograms, N  | 30 00   | 25 00                    |              |
|            |   |  |                          |              |            | Ethyl malonate ..... <i>ad val.</i>  | 300 00  | 150 00                   |              |
|            |   |  |                          |              |            | Ethyl diethylmalonate ..... <i>ad val.</i>   | 400 00  | 200 00                   |              |
|            |   |  |                          |              |            | Cyanacetic ether ..... <i>ad val.</i>  | 400 00  | 200 00                   |              |
|            |   |  |                          |              |            | Chloroacetic ether ..... <i>ad val.</i>  | 30 00   | 150 00                   |              |
|            |   |  |                          |              |            | Hydrochloric ether ..... <i>ad val.</i>  | 20%   | 10%                      |              |
|            |   |  |                          |              |            | Cyanoacetic ether ..... Per 100 kilograms, N   | 350 00  | 175 00                   |              |
|            |   |  |                          |              |            | Chloroacetic ether ..... <i>ad val.</i>  | 20 00   | 100 00                   |              |
|            |   |  |                          |              |            | Diethylsulphonedimethylmethane (sulphonal) ..... Per 100 kilograms, N  | 600 00  | 300 00                   |              |
|            |   |  |                          |              |            | Diethylsulphonedimethylmethane (tri-oxal) ..... Per 100 kilograms, N   | 1,000 00                                      | 500 00                   |              |
|            |   |  |                          |              |            | Ethylurethane (urethane) ..... Per 100 kilograms, N  | 700 00  | 350 00                   |              |

\* Artificial ivory and tortoiseshell.

\* The Administration shall have power to break up articles to prevent the entry under this heading of that which is capable of being directly used for articles made of celluloid.

\* Per 100 kilograms, gross.

\* Per 100 kilograms, gross.

| Tariff No.          |  | DUTIES<br>(Additional taxes and ½ included). |                       | Coefficient. | Tariff No. |  | DUTIES<br>(Additional taxes and ½ included). |   | Coefficient. |
|---------------------|--|--|-----------------------|--------------|------------|--|--|---|--------------|
|                     |  | General Tariff Fr. c.                        | Minimum Tariff Fr. c. |              |            |  | General Tariff Fr. c.                        | Minimum Tariff Fr. c.                                 |              |
|                     | Diethylmanolurea (veronal) (diethyl-barbituric acid)..... Per 100 kilograms, N                     | 500 00                                       | 400 00                |              |            | Insoluble colouring matters for vat dyeing, other than indigo    |  |   |              |
|                     | Acetyl cellulose, see "Acetate of cellulose" above.  |  |                       |              |            | Per 100 kilograms, N   | 400 00                                       | 200 00  |              |
|                     | Cacodylic acid, cacodylates ..... ad val.  | 20%  | 10%                   |              |            | Cinnamones .....   | 500 00                                       | 250 00  |              |
|                     | Methylarsenic acid, methyl arsenate ..   | 20%  | 10%                   |              |            | Colouring matters in paste containing at least 50 % of water pay | 15 %   | less than the duty on the colouring matter contained. |              |
|                     | Chrysophanic acid .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Nucleic acid and nucleic acids ..  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Acronitic and its salts .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Adrenaline and its salts .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Adrenoline and its salts .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Atropine and its salts .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Cafein and its salts..... Per 100 kilograms, N   | 1,000 00                                     | 500 00                |              |            |  |  |   |              |
|                     | Chlordinine and cinchonine   |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 3,000 00                                     | 1,500 00              |              |            |  |  |   |              |
|                     | Cocaine, pure, and its salts ..... ad val.   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Codine and its salts .....   | 15%  | 5%                    |              |            |  |  |   |              |
|                     | Diazine .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Digitalis .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Emetine and its salts .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Eresine and its salts .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Glycerilzine (glycerilzate of ammonia) ad val.   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Lechin .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Morphine and its salts .....   | 15%  | 5%                    |              |            |  |  |   |              |
|                     | Acetyl morphine, ethylmorphine and their salts ..... ad val.                                       | 30%  | 15%                   |              |            |  |  |   |              |
|                     | Procaine .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Papaine .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Pepsine .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Philocarpine and its salts .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Phosphyllin .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Quassine, crystallised and amorphous ad val.   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Quinine .....  | Per 100 kilograms, N                         | 3,000 00              | 1,500 00     |            |  |  |   |              |
|                     | Santonin .....   | ad val.                                      | 15%                   | 5%           |            |  |  |   |              |
|                     | Sparteine and its salts .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | strychnine and its salts .....   | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Thiobromine and its salts  |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 2,000 00                                     | 1,000 00              |              |            |  |  |   |              |
|                     | Veratrine .....  | ad val.                                      | 25%                   | 10%          |            |  |  |   |              |
|                     | Wood creosote .....  | 25%  | 10%                   |              |            |  |  |   |              |
|                     | Terpine .....  | 30%  | 15%                   |              |            |  |  |   |              |
|                     | Chemical products not elsewhere specified ..... ad val.  | 30%  | 15%                   |              |            |  |  |   |              |
| XIX.—PREPARED DYES. |  |  |                       |              |            |  |  |   |              |
| 283.                | Cochineal.....   | Free   | Free                  |              |            |  |  |   |              |
| 284.                | Animal kernea (grains, powder, dust or paste).....   | Free   | Free                  |              |            |  |  |   |              |
| 285.                | Lac-dye .....  | Free   | Free                  |              |            |  |  |   |              |
| 286.                | Indigo .....   | Free   | Free                  |              |            |  |  |   |              |
| 287.                | Indigo pastel and indigo for washing purposes.....   | Free   | Free                  |              |            |  |  |   |              |
| 288.                | Paste for pastels, coarse .....  | Free   | Free                  |              |            |  |  |   |              |
| 289.                | Catechu, in the mass .....   | Free   | Free                  |              |            |  |  |   |              |
| 290.                | Arnotto, prepared .....  | Free   | Free                  |              |            |  |  |   |              |
| 291.                | Orchil (extract of lichens), prepared: Moist in paste..... Per 100 kilograms, G                    | 6 00   | 5 00                  |              |            |  |  |   |              |
|                     | Dried (cudbear, or extract of)..... Per 100 kilograms, N   | 12 00  | 10 00*                |              |            |  |  |   |              |
| 292.                | Dyes litmus (maerelle).....  | Free   | Free                  |              |            |  |  |   |              |
| 293.                | Extracts of dye woods and of other tinctorial products: Garancine and other extracts of madder     | Free   | Free                  |              |            |  |  |   |              |
|                     | Other extracts, black or violet..... Per 100 kilograms, N  | 20 00  | 10 00*                |              |            |  |  |   |              |
|                     | Other extracts, red or yellow .....  | 30 00  | 15 00                 |              |            |  |  |   |              |
| 294.                | Dyes derived from coal tar: Colouring substances:  |  |                       |              |            |  |  |   |              |
|                     | Nitro colouring matters  |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 200 00                                       | 100 00                |              |            |  |  |   |              |
|                     | Nitro colouring matters other than picric acid..... Per 100 kilograms, N                           | 200 00                                       | 100 00                |              |            |  |  |   |              |
|                     | Colouring matters derived from pyrazolene .....  | Per 100 kilograms, N                         | 200 00                | 100 00       |            |  |  |   |              |
|                     | Colouring matters derived from stilbene .....  | Per 100 kilograms, N                         | 200 00                | 100 00       |            |  |  |   |              |
|                     | Mecaozo colouring matters .....  | Per 100 kilograms, N                         | 200 00                | 100 00       |            |  |  |   |              |
|                     | Polyazo colouring matters, primary, secondary, tertiary .....                                      | Per 100 kilograms, N                         | 200 00                | 100 00       |            |  |  |   |              |
|                     | Thio benzoyl colouring matters   |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 200 00                                       | 100 00                |              |            |  |  |   |              |
|                     | Sulphur colours.....   | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Isodiphenois, oxanines, thiazines  |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Azine, safranine, induline .....   | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Pyronines and phthalicins .....  | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Eosins, erythrosins, phloxines, cyanosines   |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 400 00                                       | 200 00                |              |            |  |  |   |              |
|                     | Colouring matters derived from diphenylmethane and from triphenylmethane and from their homologues |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Colouring matters derived from acridine and quinoline Per 100 kilograms, N                         | 300 00                                       | 150 00                |              |            |  |  |   |              |
|                     | Oxyquinoline colouring matters or alizarine colours .....  | Per 100 kilograms, N                         | 300 00                | 150 00       |            |  |  |   |              |
|                     | Indigoine and sulphonic derivatives  |  |                       |              |            |  |  |   |              |
|                     | Per 100 kilograms, N   | 300 00                                       | 150 00                |              |            |  |  |   |              |
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|                     |  |  |                       |              |            |  |  |   |              |
|                     |  |  |                       |              |            |  |  |   |              |
|                     |  |  |                       |              |            |  |  |   |              |
|                     |  |  |                       |              |            |  |  |   |              |
|                     | </   |  |                       |              |            |  |  |   |              |



## XX.—COLOURS—continued.

| Tariff No.              |  | DUTIES (Additional taxes and 1% included), (General) |                    | Coefficient. |
|-------------------------|--|--|--------------------|--------------|
|                         |  | Tariff Fr. c.  | Tariff Fr. c.      |              |
|                         | of lime, of silica etc. blue or green aslous.....  | 0 60   | 0 20               | 3            |
| 306.                    | Mountain and Brunswick greens, G.....  | 0 60   | 0 20               | 3            |
|                         | Greens, being a mixture of chromate of lead and Prussian blue.....   | 0 60   | 0 20               | 3            |
| 306b.                   | Zinc yellow or chromate of zinc.....   | 40 00  | 18 50              | 3            |
| 307.                    | Talc pulverised.....   | 1 20   | 0 40               |              |
| 308.                    | Colours, ground in oil, on which the tax in the un-prepared state is at the rate of: 5 francs at the most per 100 kilogs. N.....   | 12 00  | 6 00 <sup>1</sup>  |              |
|                         | More than 5 francs per 100 kilogs. N.....  |  |                    |              |
|                         | Per 100 kilogs. N.....   |  |                    |              |
| 308b.                   | Carbonate of lead prepared like colours ground in oil.....   | 11 50  | 9 00 <sup>1</sup>  | 2-3          |
| 309.                    | Colors in paste, prepared with water or size (other than ochres, white lead, oxides of iron, of zinc, of lead), having for base a colour less highly taxed in the dry state, including artificial lakes in a water or size paste, formed by an inert matter associated with a colour other than carmine in a proportion not exceeding 3% of aniline colour and having at least 50% of water..... | 36 00  | 12 00              | 3            |
| 309b.                   | Lithopone.....   | 25 00  | 10 00 <sup>2</sup> | 3            |
| 310.                    | All other colours, n.o.s., including artificial lakes in a dry state, formed by an inert matter associated with a colouring matter other than carmine in a proportion not exceeding 3%.....  | 60 00  | 20 00              |              |
|                         | Per 100 kilogs. N.....   |  |                    |              |
| XXI.—VARIOUS COMPOUNDS. |  |  |                    |              |
| 311.                    | Perfumery:   |  |                    |              |
|                         | Soap, other than transparent.....  | 12 00  | 8 00 <sup>1</sup>  | 2-4          |
|                         | Transparent soaps:   |  |                    |              |
|                         | Containing alcohol or snazart ..   | 60 00  | 40 00              | 1-2          |
|                         | Other ..   | 12 00  | 8 00 <sup>1</sup>  | 1-2          |
|                         | Other perfumery:   |  |                    |              |
|                         | Alcoholic <sup>1</sup> .. Per hectol. of pure alcohol  | 100 00   | 80 00              | 2-6          |
|                         | Non-alcoholic.....   | 16 00  | 12 00              | 2-1          |
| 312.                    | Soap, all other, not perfumed ..   | 4 00   | 6 00               | 3            |
| 313.                    | Dressing made from soap lumps, fecula, and from all other substances, for sizing thread and preparing tissues (Parément au lichen).....  | 6 00   | 6 00               |              |
| 314.                    | Prepared spices:   |  |                    |              |
|                         | Mustard.....   | 8 00   | 5 00               |              |
|                         | Sauces.....  | 30 00  | 23 00              |              |
|                         | All other, including nutritive mixt extracted from plants.....   | 30 00  | 23 00              |              |
| 315.                    | Compound medicines <sup>2</sup> :  |  |                    |              |
|                         | Distilled waters:  |  |                    |              |
|                         | Containing alcohol.....  | Pay as Brandy  |                    |              |
|                         | Not containing alcohol.....  | 12 00  | 10 00 <sup>1</sup> |              |
| 316.                    | Compound medicines n. o. m., but which are specially named in an official Pharmacopœia.....  | 4 00   | 5 00               |              |
|                         | Tartrate of antimony and of potassium (emetic properly so-called).....   | 90 00  | 30 00              |              |
|                         | Not otherwise mentioned, but which are not in the official Pharmacopœia.....   | Prohibited   | Prohibited         |              |
| 317.                    | Chicory, roast or ground, and chicory substitutes scorched in grains or grounds ..   | 12 00  | 8 00 <sup>1</sup>  |              |
| 318.                    | Starch.....  | 22 00  | 18 00              |              |
| 319.                    | Fecula, of potatoes, maize, and other ..   | 15 00  | 12 00              |              |
| 319b.                   | Tapioca, of any origin:  |  |                    |              |
|                         | ataw, in lumps (grumaux) ..  | 12 00  | 12 00              |              |
|                         | Broken, or granulated ..   | 14 00  | 14 00              |              |
| 319c.                   | Lextrine and other products derived from fecula, starch, or from other amylaceous substances not specially mentioned ..  | 19 00  | 16 50              |              |
| 320.                    | Sealing wax.....   | 35 00  | 30 00 <sup>1</sup> | 1-2          |
| 321.                    | Candles: Of paraffin, pure or mixed ..   | Pay as Paraffin                                      | 2-9                |              |
|                         | Other than paraffin <sup>3</sup> ..  | 24 00  | 16 00              | 2-9          |

<sup>1</sup> Per 100 kilogs. gross.<sup>2</sup> Including the internal revenue tax upon the products used in the manufacture of these articles.<sup>3</sup> Not including the internal revenue tax.<sup>4</sup> These duties are independent of any Customs or Excise duties which may be levied on compound medicines.<sup>5</sup> Specific duties to be fixed by the Superior School of Pharmacy at the rate of 20 % of the value.<sup>6</sup> Specific duties to be fixed by the Superior School of Pharmacy at the rate of 15 % of the value.<sup>7</sup> Chicory substitutes from their native state to a higher duty than chicory, are dutiable at the higher rate.<sup>8</sup> Not including the internal revenue tax on candles.

| Tariff No. |  | DUTIES (Additional taxes and 1% included), (General) |                    | Coefficient. |
|------------|--|--|--------------------|--------------|
|            |  | Tariff Fr. c.  | Tariff Fr. c.      |              |
| 323.       | Wax, and all manufactures of stearic acid other than candles.....  | 19 00  | 16 00              | 2-4          |
|            | Per 100 kilogs. N.....   |  |                    |              |
| 323.       | Tallow candles:  |  |                    |              |
|            | Of which the wicks are woven, twisted, or plaited, and chemically treated <sup>1</sup> ..                          | 15 00  | 12 00              | 1-9          |
|            | All other ..   | 8 00   | 6 00               |              |
| 324.       | Lindases, glue manufactured from tendons of whales, and other similar greases.....                                 | 15 %   | 5 %                |              |
| 325.       | Glue (colles <sup>2</sup> ), made from bones, sinews, skins &c. in slabs, sheets, or in powder.....                | 15 %   | 5 %                |              |
|            | Liquid, in jelly or in paste ..  | 15 %   | 5 %                |              |
| 326.       | Gelatine, in powder.....   | 15 %   | 5 %                |              |
| 326b.      | Gelatine in leaves, or in plates <sup>3</sup> ..   | 15 %   | 5 %                |              |
| 326c.      | Roller composition (printers'), with gelatine or glycerine base, with or without addition of sugar <sup>4</sup> .. | 15 %   | 5 %                |              |
| 327.       | Albumen.....   | 15 %   | 5 %                |              |
| 327b.      | Casein, pure or combined with alkalies, in a dry or liquid state.....  | Free   | Free               |              |
| 328.       | Gingerbread.....   | 30 00  | 20 00              |              |
| 329.       | Milk sugar or lactine (sucre de lait).....   | 16 00  | 10 00 <sup>5</sup> |              |
|            | Per 100 kilogs. N.....   |  |                    |              |
| 330.       | Wax polishes, creams, polishes and pastes for boots and shoes, harness etc.: Blacking, properly so called ..       | 35 00  | 25 00              |              |
|            | Per 100 kilogs. G.....   | 8 00   | 4 00               |              |
|            | Other:   |  |                    |              |
|            | Containing one or more solvents utilized for varnish.....  | Dutiable as Varnish, according to kind.              |                    |              |
|            | With a base of paraffin or mineral wax.....  | Dutiable as Paraffin or Ozokerite.                   |                    |              |
|            | Not mentioned above.....   | 45 00  | 15 00              |              |
|            | Per 100 kilogs. N.....   |  |                    |              |

## XXII.—EARTHENWARE AND POTTERY.

|      |   |      |      |     |
|------|---|------|------|-----|
| 331. | Fire-proof pottery of common clay: Crucibles, retorts, sagars, mouffes-mills, and hollow wares other than bricks..... | 2 25 | 1 50 |     |
|      | Per 100 kilogs. G.....  |      |      |     |
|      | Bricks, solid, of less than 2 cubic décimètres in volume ..   | 0 75 | 0 80 |     |
|      | Per 100 kilogs. G.....  |      |      |     |
|      | Other bricks of fire-clay, of no matter what form or shape.....   | 1 00 | 0 75 |     |
| 332. | Other fire-proof articles:  |      |      |     |
|      | Bricks and wares based on silica, magnesite, alumina, bauxite etc. ....   | 1 50 | 1 00 | 3   |
|      | Per 100 kilogs. G.....  |      |      |     |
|      | Crucibles and wares of graphite, plumbago or other varieties of carbon.....   | 9 00 | 6 00 | 3   |
|      | Per 100 kilogs. G.....  | 0 60 | 0 40 |     |
| 333. | Drain pipes.....  | 1 00 | 0 80 | 2-6 |
| 334. | Flower-pots of common clay and common pottery for building ..   | Free | Free |     |
|      | Per 100 kilogs. G.....  |      |      |     |
| 335. | Tobacco pipes of clay.....  | Free | Free |     |
| 336. | Other earthenware and pottery of common clay:   |      |      |     |
|      | Not varnished or enamelled <sup>1</sup> :   |      |      |     |
|      | Without decoration, sculpture, or painting ..   | 0 30 | 0 40 | 2-3 |
|      | Decorated or with reliefs, of one colour ..   | 2 00 | 1 50 | 2-3 |
|      | Per 100 kilogs. G.....  |      |      |     |
| 337. | Other common pottery ware:  |      |      |     |
|      | Varnished or enamelled <sup>1</sup> :   |      |      |     |
|      | Without decoration, sculpture, or painting ..   | 2 00 | 50   | 2-5 |
|      | With decorations in relief, of one or more colours ..   | 6 00 | 5    | 2-5 |
|      | Per 100 kilogs. G.....  |      |      |     |
| 338. | Stoneware (cuites en grès):   |      |      |     |
|      | Utensils and apparatus for chemical manufactures:   |      |      |     |
|      | Not enamelled.....  | 3 00 | 2 00 | 2-8 |
|      | Enamelled.....  | 5 00 | 4 00 | 2-8 |
| 339. | Pipes of all shapes:  |      |      |     |
|      | Not enamelled nor varnished ..  | 3 00 | 2 00 | 3   |
|      | Enamelled varnished.....  | 5 00 | 4 00 | 3   |
| 340. | Other common stoneware of all sorts, sanitary apparatus, household articles, bottles, &c.:                            |      |      |     |
|      | Not enamelled ..  | 6 00 | 4 00 | 3   |
|      | Enamelled.....  | 9 00 | 7 00 | 3   |

<sup>9</sup> Per 100 kilogs. gross.<sup>10</sup> Articles of gelatine, such as sponges, tubes, capsules, visiting cards, &c., whether or not typographically printed in black or in a single non-metallic color, are assimilated to small wares of other materials, No. 611b. Other printings on gelatine in leaves pay the duties applicable to designs, chromos, &c., on paper or cardboard according to kind, No. 469. Leaves or plates of gelatine sensitized are dutiable as photographic paper under No. 461d.<sup>11</sup> Including the internal revenue tax on the sugar employed in the preparation of these products.<sup>12</sup> Pipes of common or fine clay, varnished or enamelled, shall be assimilated to pipes of stoneware, No. 339.<sup>13</sup> Tiles of common or fine clay, varnished or enamelled, come under No. 337; when neither varnished nor enamelled, they shall be included in No. 181c.

| DUTIES<br>(Additional taxes<br>and 4% included). |   |   |                             |              | DUTIES<br>(Additional taxes<br>and 4% included). |   |  |  |              |     |
|--|---|---|-----------------------------|--------------|--|---|--|--|--------------|-----|
| Tariff<br>No.                                    |   | General<br>Tariff<br>Fr. c.   | Minimum<br>Tariff<br>Fr. c. | Coefficient. | Tariff<br>No.                                    |   | General<br>Tariff<br>Fr. c.  | Minimum<br>Tariff<br>Fr. c.  | Coefficient. |     |
| 341.   | Other stoneware, of fine paste, with<br>or without decoration, reliefs, or<br>enamel.....   | Dutiable as fine faience<br>according to kind<br>(No. 345 <i>et seq.</i> )                    |                             |              | 3  | 348d.   | Plate glass, opaque.....   | Dutiable as plate glass<br>according to kind<br>increased by<br>15 % |              |     |
| 342.   | Ceramic paving tiles and blocks:<br>Of common clay, not varnished nor<br>enamelled†.....Per 100 kilogs. G   | 0 60  | 0 40                        | 2 6          | 349.   | Glass, rough cast, of all thicknesses,<br>with or without grooves or perfora-<br>tions; glass cast or moulded of any<br>form or size, slabs, tiles, roofing tiles,<br>panes, pipes or paving slabs †:<br>Of ordinary glass .... Per 100 kilogs. G | 6 75   | 4 50   |              |     |
|  | Varnished or enamelled.....   | Dutiable as faience of<br>common and stanni-<br>ferous paste accord-<br>ing to kind (No. 343) |                             |              | 2 6  | 349b.   | The same in extra white glass, colored<br>or slightly tinted (the natural tinted<br>excepted)..... Per 100 kilogs. G | 9 00   | 6 00         |     |
|  | Of fine clay, not varnished nor en-<br>amelled†..... Per 100 kilogs. G  | 2 00  | 1 00                        | 3            | 349c.  | The same printed or damasked .....  | 15 00  | 10 00*   |              |     |
|  | Varnished or enamelled .....  | Dutiable as fine faience<br>according to kind<br>(No. 345 <i>et seq.</i> )                    |                             |              | 3  | 349d.   | The same wired ( <i>armée</i> ) .....  | Dutiable as cast glass<br>according to kind<br>increased by<br>35 %  |              |     |
|  | Of baked stoneware:<br>Of one color, without ornament ....  | 5 00  | 3 00                        | 3            | 349e.  | Articles for electric lighting, without<br>fittings of metal .....  | Dutiable as articles<br>of porcelain for elec-<br>tric purposes (No.<br>347b)  |  |              |     |
|  | Of many colors, decorated or per-<br>forated.....Per 100 kilogs. G  | 6 00  | 4 00                        | 3            | 350.   | Table glass ( <i>gobeletterie</i> ), of glass or<br>crystal:<br>Plain or moulded, white or of natural<br>color..... Per 100 kilogs. G   | 6 00   | 00   | 3            |     |
|  | Enamelled .....   | Dutiable as fine faience<br>according to kind<br>(No. 345)                                    |                             |              | 3  |   | Dyed in the mass and of one color ....   | 9 00   | 6 00         |     |
| 343.   | Faience of common paste and stanniferous:<br>Of colored paste, with a white or<br>colored coating, with or without re-<br>liefs, of one color obtained by mould-<br>ing or without retouching.....                | 9 00  | 6 00                        | 2 1          |  | Etched, cut or engraved (except glass<br>cut in order to efface the traces of the<br>pontil) .....  | 24 00  | 16 00  | 2 2          |     |
| 344.   | Glazed, of several colors, with designs<br>printed or hand-painted, or with<br>reliefs retouched by hand.....   | 18 00   | 12 00                       | 2 1          |  | Ornamented with gold or color or other-<br>wise .....   | 48 00  | 32 00  | 2 2          |     |
| 345.   | Fine faience and majolica:<br>Pottery of fine paste (en biscuit):<br>Not decorated:<br>Biscuit china .... Per 100 kilogs. N   | 10 50   | 7 00*                       | 2 5          | 350b.  | Articles for lighting purposes:<br>Glasses or chimneys for lighting purposes,<br>perforated with holes or notches on the<br>body of the articles... Per 100 kilogs. N   | 30 00  | 25 00  | 3            |     |
|  | Covered with glaze of one uniform<br>color..... Per 100 kilogs. N   | 13 50   | 9 00*                       | 2 5          |  | Glasses or chimneys for lighting pur-<br>poses, other .....   | 23 00  | 15 00  | 3            |     |
| 346.   | Decorated:<br>Biscuit china .....   | 18 00   | 12 00                       | 2 5          |  | Reflectors ( <i>abat-jour</i> ), globes or glasses<br>( <i>verrines</i> ) of various colors, with gilt<br>decoration or not .....   | 45 00  | 30 00  | 3            |     |
|  | Glazed .....  | 24 00   | 16 00                       | 2 5          |  | Cut or engraved .....   | 24 00  | 16 00  | 3            |     |
| 347.   | Porcelain:<br>White .....   | 12 50   | 10 00*                      | 1 5          |  | Others .....  | 12 00  | 9 00*  | 3            |     |
|  | Decorated .....   | 25 00   | 20 00                       | 2 2          | 351.   | Window glass:<br>Ordinary for panes the area of which<br>does not exceed 50 square centimetres ..   | 9 75   | 6 50   |              |     |
|  | Decorated and of extra thickness .....  | 18 00   | 15 00                       | 2 2          |  | For panes the area of which exceeds 50<br>square centimetres... Per 100 kilogs. N   | 17 00  | 11 50  |              |     |
|  | Parian or biscuit, white or colored....   | 30 00   | 25 00                       | 2 2          |  | Glass, colored or slightly tinted, also<br>undulated glass... Per 100 kilogs. N   | 30 00  | 20 00  | 2 2          |     |
| 347b.  | Articles for electric purposes, of porcelain,<br>faience, and white or colored stonew-<br>are without metal parts or other<br>material:<br>Insulators, bell-shaped, 90 milli-<br>metres in diameter or less ..... | 15 00   | 10 00*                      | 2 5          |  | Framed window glass, colored glass, or<br>other, enamelled, decorated with<br>lithographic, photographic or other<br>prints or paintings by hand, with<br>letters, or with other ornaments ....   | 150 00   | 100 00   | 1 5          |     |
|  | Insulators, bell-shaped, other.....   | 23 00   | 15 00                       | 2 5          | 352.   | Watch glasses:<br>Rough, including also glass for toy<br>watches..... Per 100 kilogs. N   | 20 00  | 15 00  | 2 3          |     |
|  | Others:<br>Weighing 100 grammes or more ..  | 30 00   | 20 00                       | 2 5          | 353.   | Glasses for clocks, flat, cut or polished ..  | 75 00  | 50 00  | 2 3          |     |
|  | Weighing less than 100 but more<br>than 10 grammes.....   | 53 00   | 35 00                       | 2 5          | 354.   | Glasses for clocks, all other, including<br>also glass for watches cut or polished... Per 100 kilogs. N   | 180 00   | 150 00   | 2 3          |     |
|  | Weighing 10 grammes or less ....  | 75 00   | 50 00                       | 2 5          | 355.   | Spectacle and optical glasses:<br>Plane,convex or concave Per 100 kilogs. N   | 30 00  | 16 00  | 1 6          |     |
| 347c.  | Artificial teeth of porcelain, enamel or<br>similar materials †:<br>With fittings of precious metals....  | 1 000 00  | 500 00                      | 2 5          | 356.   | "Koylos," or window glass cut on<br>one side and "koylos" glass,<br>plain on one side, even polished,<br>convex or concave on the other ..  | 30 00  | 15 00  | 1 6          |     |
|  | Others .....  | 300 00  | 200 00                      | 2 5          | 357.   | Spectacle glasses polished and cut ..   | 180 00   | 150 00   | 1 6          |     |
| XXIII.—GLASS AND CRYSTAL                         |   |   |                             |              |  |   |  |  |              |     |
| 348.   | Plate glass having a superficial area of:<br>Less than half a square metre .....  | 30 00   | 20 00                       | 2 2          | 358.   | Vitrifications:<br>Vitrifications and enamel in lumps or<br>in tubes:<br>Not cut..... Per 100 kilogs. G   | 7 50   | 5 00   |              |     |
|  | From half a square metre inclusive up<br>to 1 square metre exclusive:<br>Rough .....  | 1 50  | 1 00                        | 2 9          |  | Cut, not annealed .....   | 9 00   | 6 00   |              |     |
|  | Ground, polished, tinned silvered or<br>platinated .....  | 4 50  | 3 00                        | 2 9          |  | Span glass, balls and imitation<br>coral of glass .. Per 100 kilogs. N  | 50 00  | 20 00  | 1 9          |     |
|  | One square metre or more:<br>Rough .....  | 3 00  | 2 00                        | 3            |  | Beads and other vitrification in<br>beads, pierced or cut, white or<br>colored .....  | 30 00  | 20 00  | 1 9          |     |
|  | Ground, polished, tinned, silvered or<br>platinated .....   | 5 25  | 3 50                        | 3            |  | The same painted, gilt or silvered... Per 100 kilogs. N   | 45 00  | 30 00  | 1 9          |     |
| 349.   | Plate glass, bevelled, engraved, cut or<br>shaped † .....   | Dutiable as plate glass<br>according to kind in-<br>creased by<br>20 %                        |                             |              | 3  |   | Imitation precious stones, charms<br>( <i>breloques</i> ), of glass, colored or not ..                               | 150 00   | 100 00       | 1 9 |
| 349c.  | Plate glass, wired ( <i>armée</i> ) .....   | Dutiable as plate glass<br>according to kind in-<br>creased by<br>25 %                        |                             |              | 3  |   | Flowers and ornaments of beads<br>and porcelain; mosaics on paper ..   | 190 00   | 125 00       | 1 8 |
|  |   |   |                             |              |  |   | Wreaths wholly or partly finished and  |  |              |     |

† Paving tiles of common clay, fine enamelled, are assimilated to stanniferous faience, No. 343.

\* Per 100 kilogs. gross.

† Artificial teeth of ivory are dutiable under No. 640d.

‡ Finger-plates in glass (*plaques de protection*) and glass plates for photograph frames chamfered are dutiable under No. 362.

† Wastes and remnants from the manufacture of plate glass, squares, simply cut about 30 cms. × 16 cms. and irregular pieces of smaller dimensions, polished or not on their two surfaces, are taken to be rough cast glass.

• Per 100 kilogs. gross.

§ The importation of nursing bottles provided with tubes and of spare parts of such nursing bottles is prohibited.

† Optical glasses, cut and polished, are dutiable under No. 635.

## XXIII.—GLASS AND CRYSTAL.—continued.

| Tariff No. |  | DUTIES (Additional taxes and 4% included).                                       |                       | Coefficient. |
|------------|--|--|-----------------------|--------------|
|            |  | General Tariff Fr. c.  | Minimum Tariff Fr. c. |              |
|            | other articles in vitrification or porcelain, and with or without ornaments in metal .....                                       | 226 60   | 150 00                |              |
| 359        | §Bottles, phials and flasks, common, full or empty:<br>Of a capacity of $\frac{1}{2}$ litre or more.....<br>Per 100 kilograms, G | 5 25   | 3 50                  |              |
|            | Of a capacity of less than $\frac{1}{2}$ litre .....   | 7 50   | 5 00                  |              |
| 359b.      | Bottles with mechanical stoppers .....   | 9 00   | 6 00                  |              |
| 359c.      | Bottles with emery-ground stoppers .....   | 15 00  | 10 00 <sup>§</sup>    |              |
| 359d.      | Champagne bottles.....   | 6 75   | 4 50                  |              |
| 359e.      | Bottles with perforated ring ( <i>à baguette percée</i> ) .....  | 8 25   | 5 50                  |              |
|            | Bottles, phials, flasks, cut, engraved or decorated .....  | Dutiable as cut, engraved or decorated table glass, according to kind (No. 359), |                       |              |
| 360.       | Broken glass or cullet .....   | Free   | Free                  | 2-7          |
| 361.       | Electric incandescent lamps:<br>With carbon filaments with mountings .....   | 425 00   | 350 00                | 3            |
|            | With metallic filaments with mountings .....   | 750 00   | 500 00                | 1-7          |
|            | Without mountings.....   | 1,050 00   | 700 00                | 1-7          |
| 362.       | Other articles of glass n. s. m. ....  | 10 00  | 30 00                 | 2-6          |

## XXIV.—YARNS.

|      |   |        |        |     |
|------|---|--------|--------|-----|
| 363. | Yarns of linen, hemp, ramie, not glazed, measuring to the kilogramme of single yarn:<br>Pure, single, unbleached, in skeins:<br>2,000 metres or less...Per 100 kilograms, N | 24 00  | 16 00  | 1-1 |
|      | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 27 00  | 18 00  | 1-1 |
|      | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 31 50  | 22 00  | 1-1 |
|      | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 40 50  | 33 00  | 1-1 |
|      | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 60 00  | 40 00  | 1-1 |
|      | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 73 00  | 50 00  | 1-1 |
|      | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 105 00 | 70 00  | 1-1 |
|      | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 160 00 | 100 00 | 1-1 |
|      | More than 120,000 metres .....  | 180 00 | 125 00 | 1-1 |
|      | Per 100 kilograms, N  |        |        |     |
|      | In balls, on cardboard or otherwise:<br>2,000 metres or less...Per 100 kilograms, N   | 30 00  | 20 00  | 3   |
|      | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 33 75  | 22 50  | 3   |
|      | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 43 12  | 28 75  | 3   |
|      | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 61 87  | 41 25  | 3   |
|      | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 75 00  | 50 00  | 3   |
|      | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 93 75  | 62 50  | 3   |
|      | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 131 25 | 87 50  | 3   |
|      | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 147 50 | 125 00 | 3   |
|      | More than 120,000 metres .....  | 235 00 | 156 25 | 3   |
|      | Per 100 kilograms, N  |        |        |     |
|      | Glazed, cream-coloured or dyed, in skeins:<br>2,000 metres or less...Per 100 kilograms, N   | 31 20  | 20 30  | 3   |
|      | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 35 10  | 23 40  | 3   |
|      | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 44 85  | 29 90  | 3   |
|      | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 64 36  | 42 90  | 3   |
|      | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 78 00  | 52 00  | 3   |
|      | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 97 50  | 65 00  | 3   |
|      | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 136 50 | 91 00  | 3   |
|      | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 195 00 | 130 00 | 3   |
|      | More than 120,000 metres .....  | 214 40 | 162 50 | 3   |
|      | Per 100 kilograms, N  |        |        |     |
|      | In balls, on cardboard or otherwise:<br>2,000 metres or less...Per 100 kilograms, N   | 37 41  | 24 90  | 3   |
|      | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 42 12  | 28 08  | 3   |
|      | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 53 82  | 35 88  | 3   |

| Tariff No. |   | DUTIES (Additional taxes and 4% included).                                       |                       | Coefficient. |
|------------|---|--|-----------------------|--------------|
|            |   | General Tariff Fr. c.  | Minimum Tariff Fr. c. |              |
|            | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 77 22  | 51 48                 | 3            |
|            | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 93 60  | 62 40                 | 3            |
|            | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 117 00   | 78 00                 | 3            |
|            | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 163 80   | 109 20                | 3            |
|            | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 231 00   | 156 00                | 3            |
|            | More than 120,000 metres .....  | 295 28   | 195 00                | 3            |
| 363b.      | Twisted or partly twisted, unbleached, in skeins:<br>2,000 metres or less...Per 100 kilograms, N  | 32 00  | 20 80                 | 3            |
|            | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 33 00  | 23 10                 | 3            |
|            | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 45 00  | 29 50                 | 3            |
|            | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 65 00  | 42 90                 | 3            |
|            | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 78 00  | 52 00                 | 3            |
|            | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 98 00  | 65 00                 | 3            |
|            | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 137 00   | 91 00                 | 3            |
|            | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 195 00   | 130 00                | 3            |
|            | More than 120,000 metres .....  | 213 75   | 162 50                | 3            |
|            | Per 100 kilograms, N  |  |                       |              |
|            | In balls, on cardboard or otherwise:<br>2,000 metres or less...Per 100 kilograms, N   | 38 40  | 24 96                 | 3            |
|            | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 42 00  | 28 08                 | 3            |
|            | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 54 00  | 35 88                 | 3            |
|            | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 78 00  | 51 48                 | 3            |
|            | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 93 60  | 62 40                 | 3            |
|            | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 117 00   | 78 00                 | 3            |
|            | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 164 40   | 109 20                | 3            |
|            | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 234 00   | 156 00                | 3            |
|            | More than 120,000 metres .....  | 292 50   | 195 00                | 3            |
|            | Per 100 kilograms, N  |  |                       |              |
|            | Bleached, cream-coloured or dyed, in skeins:<br>2,000 metres or less...Per 100 kilograms, N   | 41 60  | 27 04                 | 3            |
|            | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 45 50  | 30 42                 | 3            |
|            | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 58 50  | 38 87                 | 3            |
|            | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 81 50  | 55 77                 | 3            |
|            | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 101 40   | 67 60                 | 3            |
|            | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 127 40   | 84 50                 | 3            |
|            | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 178 10   | 118 30                | 3            |
|            | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 233 50   | 160 00                | 3            |
|            | More than 120,000 metres .....  | 316 87   | 211 25                | 3            |
|            | Per 100 kilograms, N  |  |                       |              |
|            | In balls, on cardboard or otherwise:<br>2,000 metres or less...Per 100 kilograms, N   | 49 02  | 32 44                 | 3            |
|            | More than 2,000 but not more than 5,000 metres....Per 100 kilograms, N  | 54 60  | 36 50                 | 3            |
|            | More than 5,000 but not more than 10,000 metres....Per 100 kilograms, N   | 70 20  | 46 64                 | 3            |
|            | More than 10,000 but not more than 20,000 metres....Per 100 kilograms, N  | 101 40   | 66 92                 | 3            |
|            | More than 20,000 but not more than 30,000 metres....Per 100 kilograms, N  | 121 68   | 81 12                 | 3            |
|            | More than 30,000 but not more than 40,000 metres....Per 100 kilograms, N  | 152 88   | 101 40                | 3            |
|            | More than 40,000 but not more than 60,000 metres....Per 100 kilograms, N  | 213 72   | 141 96                | 3            |
|            | More than 60,000 but not more than 120,000 metres....Per 100 kilograms, N   | 304 20   | 202 80                | 3            |
|            | More than 120,000 metres .....  | 380 21   | 253 50                | 3            |
|            | Per 100 kilograms, N  |  |                       |              |
| 364.       | Mixed, the linen, hemp, or ramie, predominating in weight .....   | Same duty as on pure yarns of linen, hemp or ramie, according to kind and class. |                       | †            |
| 365        | Yarns of jute, not glazed, measuring to the kilogramme of single yarn:<br>Pure, single, unbleached, in skeins:<br>Up to 2,000 metres...Per 100 kilograms, G | 10 00  | 6 75                  | 3            |
|            | From 2,001 to 4,000 metres .....  | 11 00  | 7 50                  | 3            |
|            | „ 4,001 to 6,000 metres .....   | 16 50  | 11 00                 | 3            |
|            | „ 6,001 to 7,000 metres .....   | 22 50  | 15 00                 | 3            |
|            | Per 100 kilograms, N  |  |                       |              |

§ Bottles, phials and flasks, cut, engraved or decorated, are dutiable as cut, engraved or decorated table glass, according to kind.

\* Per 100 kilograms, gross.

† Same coefficient as for glazed yarns of pure linen, hemp or ramie, according to kind and class.

\* In the Minimum Tariff these yarns are dutiable on gross weight.



| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included). |                       |              | Tariff No.   |       | DUTIES<br>(Additional taxes and 4% included). |                       |              |
|------------|---|---|-----------------------|--------------|--|-------|---|-----------------------|--------------|
|            |   | General Tariff Fr. c.                         | Minimum Tariff Fr. c. | Coefficient. |  |       | General Tariff Fr. c.                         | Minimum Tariff Fr. c. | Coefficient. |
|            | More than 7,000 metres.....   |   |                       |              | More than 200 but not more than 500 metres.....  |       |   |                       |              |
|            | Per 100 kilograms, N  | 30.00   | 20.00                 | 3            | Per 100 kilograms, N   | 54.00 | 36.00   | 3                     |              |
|            | In balls, on cardboard or otherwise:  |   |                       |              | More than 500 but not more than 1,000 metres.....  |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N*  | 12.00   | 8.10                  | 3            | Per 100 kilograms, N   | 62.40 | 42.00   | 3                     |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              | More than 1,000 but not more than 2,000 metres.....  |       |   |                       |              |
|            | Per 100 kilograms, N*   | 13.20   | 9.00                  | 3            | Per 100 kilograms, N   | 72.00 | 48.00   | 3                     |              |
|            | „ 4,001 to 6,000 metres.....  |   |                       |              | More than 2,000 but not more than 4,000 metres.....  |       |   |                       |              |
|            | Per 100 kilograms, N  | 19.80   | 13.20                 | 3            | Per 100 kilograms, N   | 88.80 | 54.00   | 3                     |              |
|            | „ 6,001 to 7,000 metres.....  |   |                       |              | More than 4,000 metres.....  |       |   |                       |              |
|            | Per 100 kilograms, N  | 27.60   | 18.00                 | 3            | Same duty as on glazed, yarns or twine of single twist, of more than 4,000 metres, unbleached, in skeins, with an addition of: |       |   |                       |              |
|            | More than 7,000 metres.....   |   |                       |              | 20 %   | 20 %  | 3   |                       |              |
|            | Per 100 kilograms, N  | 36.00   | 24.00                 | 3            |  |       |   |                       |              |
|            | Bleached or dyed, in skeins:  |   |                       |              | Bleached or dyed, in skeins:   |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N*  | 15.00   | 9.75                  | 3            | 200 metres or less.....  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              | Per 100 kilograms, N   | 49.40 | 32.50   | 3                     |              |
|            | Per 100 kilograms, N  | 16.00   | 10.50                 | 3            | More than 200 but not more than 500 metres.....  |       |   |                       |              |
|            | „ 4,001 to 6,000 metres.....  |   |                       |              | Per 100 kilograms, N   | 58.50 | 39.00   | 3                     |              |
|            | Per 100 kilograms, N  | 21.00   | 14.00                 | 3            | More than 500 but not more than 1,000 metres.....  |       |   |                       |              |
|            | „ 6,001 to 7,000 metres.....  |   |                       |              | Per 100 kilograms, N   | 67.60 | 45.50   | 3                     |              |
|            | Per 100 kilograms, N  | 27.00   | 18.00                 | 3            | More than 1,000 but not more than 2,000 metres.....  |       |   |                       |              |
|            | More than 7,000 metres.....   |   |                       |              | Per 100 kilograms, N   | 78.00 | 52.00   | 3                     |              |
|            | Per 100 kilograms, N  | 34.50   | 23.00                 | 3            | More than 2,000 but not more than 4,000 metres.....  |       |   |                       |              |
|            | In balls, on cardboard or otherwise:  |   |                       |              | Per 100 kilograms, N   | 96.20 | 58.50   | 3                     |              |
|            | Up to 2,000 metres...Per 100 kilograms, N   | 18.00   | 11.70                 | 3            | More than 4,000 metres.....  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              | Same duty as on twine or glazed yarns of single twist, of more than 4,000 metres, unbleached, in skeins, with an addition of:  |       |   |                       |              |
|            | Per 100 kilograms, N  | 19.20   | 12.60                 | 3            | 30 %   | 30 %  | 3   |                       |              |
|            | „ 4,001 to 6,000 metres.....  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 25.20   | 16.80                 | 3            |  |       |   |                       |              |
|            | „ 6,001 to 7,000 metres.....  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 32.40   | 12.60                 | 3            |  |       |   |                       |              |
|            | More than 7,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 41.40   | 27.60                 | 3            |  |       |   |                       |              |
| 56.        | Twisted, unbleached, in skeins:   |   |                       |              |  |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N*  | 13.00   | 8.77                  | 3            |  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N*   | 14.30   | 9.75                  | 3            |  |       |   |                       |              |
|            | „ 4,001 to 6,000 metres.....  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 21.45   | 14.30                 | 3            |  |       |   |                       |              |
|            | „ 6,001 to 7,000 metres.....  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 29.25   | 19.50                 | 3            |  |       |   |                       |              |
|            | More than 7,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 39.00   | 26.00                 | 3            |  |       |   |                       |              |
|            | In balls, on cardboard or otherwise:  |   |                       |              |  |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N   | 15.60   | 10.52                 | 3            |  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 17.16   | 11.70                 | 3            |  |       |   |                       |              |
|            | „ 4,001 to 6,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 23.74   | 17.16                 | 3            |  |       |   |                       |              |
|            | „ 6,001 to 7,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 35.10   | 23.40                 | 3            |  |       |   |                       |              |
|            | More than 7,000 metres „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 46.80   | 31.20                 | 3            |  |       |   |                       |              |
|            | Bleached or dyed, in skeins:  |   |                       |              |  |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N   | 19.50   | 12.67                 | 3            |  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 20.80   | 13.65                 | 3            |  |       |   |                       |              |
|            | „ 4,001 to 6,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 27.30   | 18.20                 | 3            |  |       |   |                       |              |
|            | „ 6,001 to 7,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 35.10   | 23.40                 | 3            |  |       |   |                       |              |
|            | More than 7,000 metres „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 44.85   | 29.90                 | 3            |  |       |   |                       |              |
|            | In balls, on cardboard or otherwise:  |   |                       |              |  |       |   |                       |              |
|            | Up to 2,000 metres...Per 100 kilograms, N   | 23.40   | 15.20                 | 3            |  |       |   |                       |              |
|            | From 2,001 to 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 24.96   | 16.38                 | 3            |  |       |   |                       |              |
|            | „ 4,001 to 6,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 32.76   | 21.84                 | 3            |  |       |   |                       |              |
|            | „ 6,001 to 7,000 „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 42.12   | 28.08                 | 3            |  |       |   |                       |              |
|            | More than 7,000 metres „ „  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 53.82   | 35.88                 | 3            |  |       |   |                       |              |
| 56.        | Mixed, the jute predominating in weight:  | Same duty as on yarns of pure jute.           |                       |              | 3  |       |   |                       |              |
| 56b.       | Yarns of phormium tenax, abaca or other vegetable fibres (not specially mentioned), not glazed, pure or mixed, the phormium, abaca, &c., predominating in weight: |   |                       |              |  |       |   |                       |              |
|            | Single: Unbleached  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N*   | 12.50   | 10.00                 | 3            |  |       |   |                       |              |
|            | Bleached or dyed „ N  | 16.50   | 13.00                 | 3            |  |       |   |                       |              |
|            | Twisted: Unbleached „ N   | 16.25   | 13.00                 | 3            |  |       |   |                       |              |
|            | Bleached or dyed „ N  | 21.45   | 16.50                 | 3            |  |       |   |                       |              |
| 56c.       | Glazed yarns, twine, cordage, of hemp, linen, ramie, jute, phormium tenax, abaca, or other vegetable fibres (not specially mentioned) pure or mixed:              |   |                       |              |  |       |   |                       |              |
|            | Twine or glazed yarns, single or single-twist, measuring to the kilogramme in actual length:  |   |                       |              |  |       |   |                       |              |
|            | Unbleached, in skeins:  |   |                       |              |  |       |   |                       |              |
|            | 200 metres or less  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 38.00   | 25.00                 | 3            |  |       |   |                       |              |
|            | More than 200 but not more than 500 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 45.00   | 30.00                 | 3            |  |       |   |                       |              |
|            | More than 500 but not more than 1,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 52.00   | 35.00                 | 3            |  |       |   |                       |              |
|            | More than 1,000 but not more than 2,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 60.00   | 40.00                 | 3            |  |       |   |                       |              |
|            | More than 2,000 but not more than 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 74.00   | 45.00                 | 3            |  |       |   |                       |              |
|            | More than 4,000 metres.....   |   |                       |              |  |       |   |                       |              |
|            | Same duty as on twisted unbleached yarns in skeins, according to kind.  |   |                       |              |  |       |   |                       |              |
|            | In balls:   |   |                       |              |  |       |   |                       |              |
|            | 200 metres or less  |   |                       |              |  |       |   |                       |              |
|            | Per 100 kilograms, N  | 45.00   | 30.00                 | 3            |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
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|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   |                       |              |  |       |   |                       |              |
|            |   |   | </                    |              |  |       |   |                       |              |

\* In the Minimum Tariff these yarns are dutiable on gross weight.  
† Except yarns of jute mixed with artificial silk or with materials assimilated to artificial silk.



| DUTIES<br>(Additional taxes<br>and 4% included).<br>General Tariff<br>Fr. c. |   |                  |                             | Coefficient. | DUTIES<br>(Additional taxes<br>and 4% included).<br>General Tariff<br>Fr. c. |   |                  |                             | Coefficient. |
|--|---|------------------|-----------------------------|--------------|--|---|------------------|-----------------------------|--------------|
| Tariff<br>No.  |   | Tariff<br>Fr. c. | Minimum<br>Tariff<br>Fr. c. |              | Tariff<br>No.  |   | Tariff<br>Fr. c. | Minimum<br>Tariff<br>Fr. c. |              |
|  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 284 85           | 179 50                      | 2-7          |  | More than 71,000 but not more than 81,000 metres... Per 100 kilogs. N   | 107 01           | 59 80                       | 1-2          |
|  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 321 75           | 202 50                      | 2-7          |  | More than 81,000 but not more than 91,000 metres... Per 100 kilogs. N   | 119 49           | 67 27                       | 1-2          |
|  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 377 10           | 237 00                      | 2-7          |  | More than 91,000 but not more than 101,000 metres... Per 100 kilogs. N  | 133 76           | 74 75                       | 1-2          |
|  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 432 45           | 271 50                      | 2-7          |  | More than 101,000 but not more than 121,000 metres... Per 100 kilogs. N | 160 51           | 89 70                       | 1-2          |
|  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 524 70           | 329 00                      | 2-7          |  | More than 121,000 but not more than 141,000 metres... Per 100 kilogs. N | 137 26           | 104 65                      | 1-2          |
|  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 616 95           | 386 50                      | 2-7          |  | More than 141,000 but not more than 161,000 metres... Per 100 kilogs. N | 214 02           | 119 60                      | 1-2          |
|  | More than 321,000 metres... Per 100 kilogs. N                           | 672 30           | 421 00                      | 2-7          |  | More than 161,000 but not more than 181,000 metres... Per 100 kilogs. N | 253 25           | 142 02                      | 1-2          |
|  | Dyed; glazed or mercerised:   |                  |                             |              |  | More than 181,000 but not more than 201,000 metres... Per 100 kilogs. N | 294 27           | 164 45                      | 1-2          |
|  | 31,000 metres or less. Per 100 kilogs. N                                | 113 00           | 75 00                       | 2-7          |  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 347 78           | 194 35                      | 1-2          |
|  | More than 31,000 but not more than 41,000 metres... Per 100 kilogs. N   | 113 00           | 78 50                       | 2-7          |  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 401 28           | 224 25                      | 1-2          |
|  | More than 41,000 but not more than 51,000 metres... Per 100 kilogs. N   | 123 00           | 82 00                       | 2-7          |  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 481 34           | 269 10                      | 1-2          |
|  | More than 51,000 but not more than 61,000 metres... Per 100 kilogs. N   | 132 00           | 88 00                       | 2-7          |  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 561 80           | 313 95                      | 1-2          |
|  | More than 61,000 but not more than 71,000 metres... Per 100 kilogs. N   | 142 00           | 95 00                       | 2-7          |  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 695 56           | 388 70                      | 1-2          |
|  | More than 71,000 but not more than 81,000 metres... Per 100 kilogs. N   | 150 00           | 100 00                      | 2-7          |  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 820 32           | 463 45                      | 1-2          |
|  | More than 81,000 but not more than 91,000 metres... Per 100 kilogs. N   | 157 00           | 105 00                      | 3-7          |  | More than 321,000 metres... Per 100 kilogs. N                           | 909 58           | 508 30                      | 1-2          |
|  | More than 91,000 but not more than 101,000 metres... Per 100 kilogs. N  | 165 00           | 110 00                      | 2-7          |  | Dyed or clorided:   |                  |                             |              |
|  | More than 101,000 but not more than 121,000 metres... Per 100 kilogs. N | 180 00           | 120 00                      | 2-7          |  | 31,000 metres or less. Per 100 kilogs. N                                | 78 35            | 49 50                       | 2-5          |
|  | More than 121,000 but not more than 141,000 metres... Per 100 kilogs. N | 195 00           | 130 00                      | 2-7          |  | More than 31,000 but not more than 41,000 metres... Per 100 kilogs. N   | 85 60            | 54 05                       | 2-5          |
|  | More than 141,000 but not more than 161,000 metres... Per 100 kilogs. N | 210 00           | 140 00                      | 2-7          |  | More than 41,000 but not more than 51,000 metres... Per 100 kilogs. N   | 92 85            | 58 60                       | 2-5          |
|  | More than 161,000 but not more than 181,000 metres... Per 100 kilogs. N | 232 00           | 155 00                      | 2-7          |  | More than 51,000 but not more than 61,000 metres... Per 100 kilogs. N   | 105 90           | 66 40                       | 2-5          |
|  | More than 181,000 but not more than 201,000 metres... Per 100 kilogs. N | 255 00           | 170 00                      | 2-7          |  | More than 61,000 but not more than 71,000 metres... Per 100 kilogs. N   | 120 40           | 75 50                       | 2-5          |
|  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 285 00           | 190 00                      | 2-7          |  | More than 71,000 but not more than 81,000 metres... Per 100 kilogs. N   | 132 00           | 82 00                       | 2-5          |
|  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 313 00           | 210 00                      | 2-7          |  | More than 81,000 but not more than 91,000 metres... Per 100 kilogs. N   | 142 15           | 88 50                       | 2-5          |
|  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 360 00           | 240 00                      | 2-7          |  | More than 91,000 but not more than 101,000 metres... Per 100 kilogs. N  | 153 75           | 95 00                       | 2-5          |
|  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 405 00           | 270 00                      | 2-7          |  | More than 101,000 but not more than 121,000 metres... Per 100 kilogs. N | 175 50           | 108 00                      | 2-5          |
|  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 480 00           | 320 00                      | 2-7          |  | More than 121,000 but not more than 141,000 metres... Per 100 kilogs. N | 197 25           | 121 00                      | 2-5          |
|  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 555 00           | 370 00                      | 2-7          |  | More than 141,000 but not more than 161,000 metres... Per 100 kilogs. N | 219 00           | 134 00                      | 2-5          |
|  | More than 321,000 metres... Per 100 kilogs. N                           | 600 00           | 400 00                      | 2-7          |  | More than 161,000 but not more than 181,000 metres... Per 100 kilogs. N | 250 90           | 153 50                      | 2-5          |
| 32c.   | Yarns of pure cotton: measuring to the kilogramme of single yarn:       |                  |                             |              |  | More than 181,000 but not more than 201,000 metres... Per 100 kilogs. N | 284 25           | 173 00                      | 2-5          |
|  | Twisted of two or three threads, in ordinary skeins:                    |                  |                             |              |  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 327 75           | 199 00                      | 2-5          |
|  | Unbleached:   |                  |                             |              |  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 371 25           | 225 00                      | 2-5          |
|  | 31,000 metres or less. Per 100 kilogs. N                                | 33 35            | 19 50                       | 1-2          |  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 436 50           | 264 00                      | 2-5          |
|  | More than 31,000 but not more than 41,000 metres... Per 100 kilogs. N   | 40 60            | 24 05                       | 1-2          |  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 501 75           | 303 00                      | 2-5          |
|  | More than 41,000 but not more than 51,000 metres... Per 100 kilogs. N   | 47 85            | 28 60                       | 1-2          |  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 610 50           | 368 00                      | 2-5          |
|  | More than 51,000 but not more than 61,000 metres... Per 100 kilogs. N   | 60 90            | 36 40                       | 1-2          |  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 719 25           | 433 00                      | 2-5          |
|  | More than 61,000 but not more than 71,000 metres... Per 100 kilogs. N   | 75 40            | 45 50                       | 1-2          |  | More than 321,000 metres... Per 100 kilogs. N                           | 784 50           | 472 00                      | 2-5          |
|  | More than 71,000 but not more than 81,000 metres... Per 100 kilogs. N   | 87 00            | 52 00                       | 1-2          |  | Unbleached; glazed or mercerised:                                       |                  |                             |              |
|  | More than 81,000 but not more than 91,000 metres... Per 100 kilogs. N   | 97 15            | 58 50                       | 1-2          |  | 31,000 metres or less. Per 100 kilogs. N                                | 78 35            | 49 50                       | 2-6          |
|  | More than 91,000 but not more than 101,000 metres... Per 100 kilogs. N  | 108 75           | 65 00                       | 1-2          |  | More than 31,000 but not more than 41,000 metres... Per 100 kilogs. N   | 85 60            | 54 05                       | 2-6          |
|  | More than 101,000 but not more than 121,000 metres... Per 100 kilogs. N | 130 50           | 78 00                       | 1-2          |  | More than 41,000 but not more than 51,000 metres... Per 100 kilogs. N   | 92 85            | 58 60                       | 2-6          |
|  | More than 121,000 but not more than 141,000 metres... Per 100 kilogs. N | 152 25           | 91 00                       | 1-2          |  | More than 51,000 but not more than 61,000 metres... Per 100 kilogs. N   | 105 90           | 66 40                       | 2-6          |
|  | More than 141,000 but not more than 161,000 metres... Per 100 kilogs. N | 174 00           | 104 00                      | 1-2          |  | More than 61,000 but not more than 71,000 metres... Per 100 kilogs. N   | 120 40           | 75 50                       | 2-6          |
|  | More than 161,000 but not more than 181,000 metres... Per 100 kilogs. N | 205 90           | 123 50                      | 1-2          |  | More than 71,000 but not more than 81,000 metres... Per 100 kilogs. N   | 132 00           | 82 00                       | 2-6          |
|  | More than 181,000 but not more than 201,000 metres... Per 100 kilogs. N | 239 25           | 143 00                      | 1-2          |  | More than 81,000 but not more than 91,000 metres... Per 100 kilogs. N   | 142 15           | 88 50                       | 2-6          |
|  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 282 75           | 169 00                      | 1-2          |  | More than 91,000 but not more than 101,000 metres... Per 100 kilogs. N  | 153 75           | 95 00                       | 2-6          |
|  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 326 25           | 195 00                      | 1-2          |  | More than 101,000 but not more than 121,000 metres... Per 100 kilogs. N | 175 50           | 108 00                      | 2-6          |
|  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 391 30           | 234 00                      | 1-2          |  | More than 121,000 but not more than 141,000 metres... Per 100 kilogs. N | 197 25           | 121 00                      | 2-6          |
|  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 456 75           | 273 00                      | 1-2          |  | More than 141,000 but not more than 161,000 metres... Per 100 kilogs. N | 219 00           | 134 00                      | 2-6          |
|  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 565 50           | 338 00                      | 1-2          |  | More than 161,000 but not more than 181,000 metres... Per 100 kilogs. N | 250 90           | 153 50                      | 2-6          |
|  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 671 25           | 403 00                      | 1-2          |  | More than 181,000 but not more than 201,000 metres... Per 100 kilogs. N | 284 25           | 173 00                      | 2-6          |
|  | More than 321,000 metres... Per 100 kilogs. N                           | 739 50           | 442 00                      | 1-2          |  | More than 201,000 but not more than 221,000 metres... Per 100 kilogs. N | 327 75           | 199 00                      | 2-6          |
|  | Beached:  |                  |                             |              |  | More than 221,000 but not more than 241,000 metres... Per 100 kilogs. N | 371 25           | 225 00                      | 2-6          |
|  | 31,000 metres or less. Per 100 kilogs. N                                | 41 02            | 22 42                       | 1-2          |  | More than 241,000 but not more than 261,000 metres... Per 100 kilogs. N | 436 50           | 264 00                      | 2-6          |
|  | More than 31,000 but not more than 41,000 metres... Per 100 kilogs. N   | 49 93            | 27 65                       | 1-2          |  | More than 261,000 but not more than 281,000 metres... Per 100 kilogs. N | 501 75           | 303 00                      | 2-6          |
|  | More than 41,000 but not more than 51,000 metres... Per 100 kilogs. N   | 59 83            | 32 89                       | 1-2          |  | More than 281,000 but not more than 301,000 metres... Per 100 kilogs. N | 610 50           | 368 00                      | 2-6          |
|  | More than 51,000 but not more than 61,000 metres... Per 100 kilogs. N   | 71 90            | 41 86                       | 1-2          |  | More than 301,000 but not more than 321,000 metres... Per 100 kilogs. N | 719 25           | 433 00                      | 2-6          |
|  | More than 61,000 but not more than 71,000 metres... Per 100 kilogs. N   | 82 74            | 52 32                       | 1-2          |  |   |                  |                             |              |



## XXIV. YARNS continued.

| Tariff No. |   | DUTIES (Additional taxes and 4% included). |                       | Coefficient. | Tariff No. |  | DUTIES (Additional taxes and 4% included).                                    |                       | Coefficient. |
|------------|---|--|-----------------------|--------------|------------|--|---|-----------------------|--------------|
|            |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |            |  | General Tariff Fr. c.   | Minimum Tariff Fr. c. |              |
|            | More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N                               | 719 25                                     | 433 00                | 2 6          |            | number of threads, unbleached, bleached or dyed, glazed or mercerised:                         |   |                       |              |
|            | More than 381,000 metres.... " "  | 784 50                                     | 472 00                | 2 6          |            | Single twist.....  |   |                       |              |
|            | Bleached: glazed or mercerised:   |  |                       |              |            | Per 1,000 metres of length of single yarn.....   | 0 03  | 0 02                  | 3            |
|            | 31,000 metres or less, Per 100 kilograms, N   | 86 02                                      | 52 42                 | 2 6          |            | Double twist and cable.....  |   |                       |              |
|            | More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N                                 | 94 93                                      | 57 45                 | 2 6          |            | Per 1,000 metres of length of single yarn.....   | 0 01  | 0 025                 | 3            |
|            | More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N                                 | 103 85                                     | 62 89                 | 2 6          |            | The same, dyed or clouded:   |   |                       |              |
|            | More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N                                 | 119 50                                     | 71 86                 | 2 6          |            | Single twist.....  | 0 03  | 0 02                  | 2 7          |
|            | More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N                                 | 137 74                                     | 82 32                 | 2 6          |            | Double twist and cable.....  | 0 04  | 0 05                  | 2 7          |
|            | More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N                                 | 152 01                                     | 89 80                 | 2 6          |            | The same, glazed or mercerised:  |   |                       |              |
|            | More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N                                 | 164 49                                     | 97 27                 | 2 6          |            | Single twist.....  | 0 03  | 0 02                  | 2 6          |
|            | More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N                                | 178 76                                     | 104 75                | 2 6          |            | Double twist and cable.....  | 0 04  | 0 05                  | 2 6          |
|            | More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N                               | 205 51                                     | 119 70                | 2 6          |            | The same, dyed or clouded:   |   |                       |              |
|            | More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N                               | 232 26                                     | 134 65                | 2 6          |            | Single twist.....  | 0 03  | 0 02                  | 2 7          |
|            | More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N                               | 259 02                                     | 159 60                | 2 6          |            | Double twist and cable.....  | 0 04  | 0 05                  | 2 7          |
|            | More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N                               | 286 25                                     | 172 02                | 2 6          |            | The same, glazed or mercerised:  |   |                       |              |
|            | More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N                               | 339 27                                     | 191 45                | 2 6          |            | Single twist.....  | 0 03  | 0 02                  | 2 6          |
|            | More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N                               | 392 78                                     | 221 25                | 2 6          |            | Double twist and cable.....  | 0 04  | 0 05                  | 2 6          |
|            | More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N                               | 446 28                                     | 254 25                | 2 6          |            | 370. Cotton, warps ( <i>chânes</i> <i>ourdes</i> ):  |   |                       |              |
|            | More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N                               | 524 54                                     | 299 10                | 2 6          |            | Unbleached.....  | Duties on unbleached yarns of which composed, plus 45% 30% 3                  |                       |              |
|            | More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N                               | 606 80                                     | 343 95                | 2 6          |            | Bleached.....  | Duties on bleached warps, plus 23% 15% 3                                      |                       |              |
|            | More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N                               | 740 56                                     | 418 70                | 2 6          |            | Dyed.....  | Duties on dyed warps, plus 0 45 0 30 3  |                       |              |
|            | More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N                               | 874 32                                     | 493 45                | 2 6          |            | Glazed or mercerised.....  | Duties on warps, unbleached, bleached or dyed, plus per kilogram, 0 15 0 30 3 |                       |              |
|            | More than 381,000 metres.... " "  | 954 58                                     | 538 30                | 2 6          |            | 371. Cotton yarn, mixed with other materials, cotton predominating in weight † ..              | Duties on yarns of cotton, pure, ‡  |                       |              |
|            | Dyed, glazed or mercerised:   |  |                       |              |            | 372. Yarns of pure wool, single, measuring to the kilogramme (2 lbs.), bleached or unbleached: |   |                       |              |
|            | 31,000 metres or less, Per 100 kilograms, N   | 123 35                                     | 79 50                 | 2 6          |            | Combed:  |   |                       |              |
|            | More than 31,000 but not more than 41,000 metres.... Per 100 kilograms, N                                 | 130 60                                     | 84 05                 | 2 6          |            | 40,500 metres or less, Per 100 kilograms, N  | 43 00   | 28 00                 | 3            |
|            | More than 41,000 but not more than 51,000 metres.... Per 100 kilograms, N                                 | 137 85                                     | 88 60                 | 2 6          |            | Above 40,500 metres to 50,500 metres, Per 100 kilograms, N                                     | 56 00   | 36 00                 | 3            |
|            | More than 51,000 but not more than 61,000 metres.... Per 100 kilograms, N                                 | 150 90                                     | 96 40                 | 2 6          |            | " 50,500 " to 60,500 metres, Per 100 kilograms, N  | 68 00   | 41 00                 | 3            |
|            | More than 61,000 but not more than 71,000 metres.... Per 100 kilograms, N                                 | 165 40                                     | 105 50                | 2 6          |            | " 60,500 " to 70,500 metres, Per 100 kilograms, N  | 81 00   | 52 00                 | 3            |
|            | More than 71,000 but not more than 81,000 metres.... Per 100 kilograms, N                                 | 177 00                                     | 112 00                | 2 6          |            | " 70,500 " to 80,500 metres, Per 100 kilograms, N  | 93 00   | 60 00                 | 3            |
|            | More than 81,000 but not more than 91,000 metres.... Per 100 kilograms, N                                 | 187 15                                     | 118 50                | 2 6          |            | " 80,500 " to 90,500 metres, Per 100 kilograms, N  | 105 00  | 68 00                 | 3            |
|            | More than 91,000 but not more than 101,000 metres.... Per 100 kilograms, N                                | 198 75                                     | 125 00                | 2 6          |            | " 90,500 " to 100,500 metres, Per 100 kilograms, N   | 118 00  | 76 00                 | 3            |
|            | More than 101,000 but not more than 121,000 metres.... Per 100 kilograms, N                               | 220 50                                     | 138 00                | 2 6          |            | " 100,500 " to 110,500 metres, Per 100 kilograms, N  | 121 00  | 80 00                 | 3            |
|            | More than 121,000 but not more than 141,000 metres.... Per 100 kilograms, N                               | 242 25                                     | 151 00                | 2 6          |            | Carded:  |   |                       |              |
|            | More than 141,000 but not more than 161,000 metres.... Per 100 kilograms, N                               | 264 00                                     | 164 00                | 2 6          |            | 10,000 metres or less, N   | 18 50   | 13 00                 | 3            |
|            | More than 161,000 but not more than 181,000 metres.... Per 100 kilograms, N                               | 293 90                                     | 183 50                | 2 6          |            | Above 10,000 metres to 15,000 metres, Per 100 kilograms, N                                     | 28 00   | 22 00                 | 3            |
|            | More than 181,000 but not more than 201,000 metres.... Per 100 kilograms, N                               | 329 25                                     | 203 00                | 2 6          |            | " 15,000 " to 20,000 metres, Per 100 kilograms, N  | 37 00   | 30 00                 | 3            |
|            | More than 201,000 but not more than 221,000 metres.... Per 100 kilograms, N                               | 372 75                                     | 229 00                | 2 6          |            | " 20,000 " to 30,000 metres, Per 100 kilograms, N  | 46 00   | 37 00                 | 3            |
|            | More than 221,000 but not more than 241,000 metres.... Per 100 kilograms, N                               | 416 25                                     | 255 00                | 2 6          |            | " 30,000 " to 40,000 metres, Per 100 kilograms, N  | 56 00   | 45 00                 | 3            |
|            | More than 241,000 but not more than 261,000 metres.... Per 100 kilograms, N                               | 481 50                                     | 294 00                | 2 6          |            | Dyed or printed:   |   |                       |              |
|            | More than 261,000 but not more than 281,000 metres.... Per 100 kilograms, N                               | 546 75                                     | 333 00                | 2 6          |            | Combed:  |   |                       |              |
|            | More than 281,000 but not more than 341,000 metres.... Per 100 kilograms, N                               | 655 50                                     | 398 00                | 2 6          |            | 40,500 metres or less, N   | 71 00   | 53 00                 | 3            |
|            | More than 341,000 but not more than 381,000 metres.... Per 100 kilograms, N                               | 764 25                                     | 468 00                | 2 6          |            | Above 40,500 metres to 50,500 metres, Per 100 kilograms, N                                     | 87 00   | 61 00                 | 3            |
|            | More than 381,000 metres.... Per 100 kilograms, N   | 829 50                                     | 502 00                | 2 6          |            | " 50,500 " to 60,500 metres, Per 100 kilograms, N  | 99 00   | 69 00                 | 3            |
|            | Yarns of pure cotton:   |  |                       |              |            | " 60,500 " to 70,500 metres, Per 100 kilograms, N  | 112 00  | 77 00                 | 3            |
|            | Twisted, in ordinary skeins:  |  |                       |              |            | " 70,500 " to 80,500 metres, Per 100 kilograms, N  | 121 00  | 85 00                 | 3            |
|            | Of 4 threads or more, unbleached, bleached, dyed, glazed or mercerised:                                   |  |                       |              |            | " 80,500 " to 90,500 metres, Per 100 kilograms, N  | 136 00  | 93 00                 | 3            |
|            | Single twist.....   |  |                       |              |            | " 90,500 " to 100,500 metres, Per 100 kilograms, N   | 159 00  | 101 00                | 3            |
|            | Per 1,000 metres of length of single yarn.....  | 0 025                                      | 0 015                 | 3            |            | " 100,500 " to 110,500 metres, Per 100 kilograms, N  | 185 00  | 105 00                | 3            |
|            | Double twist and cable.....   |  |                       |              |            | Carded:  |   |                       |              |
|            | Per 1,000 metres of length of single yarn.....  | 0 03                                       | 0 02                  | 3            |            | 10,000 metres or less, N   | 30 00   | 37 00                 | 3            |
|            | Twisted, of four strands or more, in ordinary skeins, dyed or clouded:                                    |  |                       |              |            | Above 10,000 metres to 15,000 metres, Per 100 kilograms, N                                     | 59 00   | 43 00                 | 3            |
|            | Single twist.....   | 0 025                                      | 0 015                 | 2 7          |            | " 15,000 " to 20,000 metres, Per 100 kilograms, N  | 68 00   | 51 00                 | 3            |
|            | Double twist and cable.....   | 0 03                                       | 0 02                  | 2 7          |            | " 20,000 " to 30,000 metres, Per 100 kilograms, N  | 77 00   | 54 00                 | 3            |
|            | Twisted, of four strands or more, glazed or mercerised:   |  |                       |              |            | " 30,000 " to 40,000 metres, Per 100 kilograms, N  | 87 00   | 61 00                 | 3            |
|            | Single twist.....   | 0 025                                      | 0 015                 | 2 6          |            | 373. Yarns of pure wool, measuring to the kilogramme of single thread:                         |   |                       |              |
|            | Double twist and cable.....   | 0 03                                       | 0 02                  | 2 6          |            | Twisted: For weaving, bleached or not:   |   |                       |              |
|            | Manufactured: that is to say, in balls on bobbins, small skeins, cards, or other forms of mercury: of any |  |                       |              |            | Combed:  |   |                       |              |
|            |   |  |                       |              |            | 40,500 metres or less, N   | 56 00   | 31 00                 | 3            |
|            |   |  |                       |              |            | Above 40,500 metres to 50,500 metres, Per 100 kilograms, N                                     | 72 00   | 41 00                 | 3            |
|            |   |  |                       |              |            | " 50,500 " to 60,500 metres, Per 100 kilograms, N  | 88 00   | 53 00                 | 3            |
|            |   |  |                       |              |            | " 60,500 " to 70,500 metres, Per 100 kilograms, N  | 101 00  | 63 00                 | 3            |
|            |   |  |                       |              |            | " 70,500 " to 80,500 metres, Per 100 kilograms, N  | 120 00  | 72 00                 | 3            |

† With the exception of cotton yarn mixed with artificial silk.

‡ Same coefficient as for yarns of pure cotton.

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included). |                               | Coefficient. | Tariff No. |   | DUTIES<br>(Additional taxes and 4% included).                    |   | Coefficient. |
|------------|--|---|-------------------------------|--------------|------------|---|--|---|--------------|
|            |  | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c.      |              |            |   | General Tariff<br>Fr. c.   | Minimum Tariff<br>Fr. c.                      |              |
|            | Above 80,500 "   | to 80,500 metres                              | 136 00                        | 82 00 3      |            | Twisted, more than 80,500 metres, in single thread. Per 100 kilogs. N                                     | 195 00   | 110 40  | 2 4          |
|            | " 80,500 "   | Per 100 kilogs. N                             | 132 00                        | 92 00 3      |            | Dyed .....  | same   | Same  |              |
|            | " 100,500 "  | Per 100 kilogs. N                             | 161 00                        | 96 00 3      |            |   | duties as above, plus 75 frs. per 100 kilogs.                    | duties as above, plus 50 frs. per 100 kilogs. | 2 4          |
|            | Carded:  |   |                               |              |            |   |  |   |              |
|            | 10,000 metres or less  | " N   | 28 00                         | 18 00 3      |            |   |  |   |              |
|            | Above 10,000 metres to 15,000 metres   | Per 100 kilogs. N                             | 37 00                         | 27 00 3      | 350.       | Thread of silk for sewing, embroidery, trimming, for merceries, &c.:<br>Unbleached..... Per 100 kilogs. N | 400 00   | 300 00  | 2 4          |
|            | " 15,000 "   | Per 100 kilogs. N                             | 46 00                         | 36 00 3      |            | Dyed.....   | 600 00   | 300 00  | 2 2          |
|            | " 20,000 "   | Per 100 kilogs. N                             | 56 00                         | 44 00 3      | 351.       | Thread of waste of floss silk (déchets de bourre de soie):<br>Single..... Per 100 kilogs. N               | 35 00  | 25 00   | 2 2          |
|            | " 30,500 "   | Per 100 kilogs. N                             | 65 00                         | 54 00 3      |            | Twisted.....  | 40 00  | 30 00   | 2 2          |
| 373b.      | Dyed or printed:   |   |                               |              | 351b.      | Thread of artificial silk, pure, single, unbleached..... Per 100 kilogs. N                                | 750 00   | 500 00  | 3            |
|            | Combed:  |   |                               |              |            | Dyed or thrown.....   | 875 00   | 650 00  | 3            |
|            | 40,500 metres or less  | " N   | 87 00                         | 50 00 3      |            | Mixed:  | Same duty as on the most highly taxed, portion of the admixture. |   |              |
|            | Above 40,500 metres to 50,500 metres   | Per 100 kilogs. N                             | 99 00                         | 68 00 3      |            |   |  |   |              |
|            | " 50,500 "   | Per 100 kilogs. N                             | 112 00                        | 78 00 3      |            |   |  |   |              |
|            | " 60,500 "   | Per 100 kilogs. N                             | 124 00                        | 87 00 3      |            |   |  |   |              |
|            | " 70,500 "   | Per 100 kilogs. N                             | 138 00                        | 97 00 3      |            |   |  |   |              |
|            | " 80,500 "   | Per 100 kilogs. N                             | 152 00                        | 106 00 3     |            |   |  |   |              |
|            | " 90,500 "   | Per 100 kilogs. N                             | 166 00                        | 116 00 3     |            |   |  |   |              |
|            | " 100,500 "  | Per 100 kilogs. N                             | 174 00                        | 121 00 3     |            |   |  |   |              |
|            | Carded:  |   |                               |              |            |   |  |   |              |
|            | 10,000 metres or less  | " N   | 39 00                         | 40 00 3      |            |   |  |   |              |
|            | Above 10,000 metres to 15,000 metres   | Per 100 kilogs. N                             | 68 00                         | 47 00 3      |            |   |  |   |              |
|            | " 15,000 "   | Per 100 kilogs. N                             | 77 00                         | 54 00 3      |            |   |  |   |              |
|            | " 20,000 "   | Per 100 kilogs. N                             | 87 00                         | 60 00 3      |            |   |  |   |              |
|            | " 30,500 "   | Per 100 kilogs. N                             | 96 00                         | 68 00 3      |            |   |  |   |              |
| 374.       | Twisted for tapestry, combed:  |   |                               |              |            |   |  |   |              |
|            | Bleached or not:   |   |                               |              |            |   |  |   |              |
|            | 40,400 metres or less  | " N   | 65 00                         | 42 00 3      |            |   |  |   |              |
|            | Above 40,400 metres to 50,500 metres   | Per 100 kilogs. N                             | 84 00                         | 54 00 3      |            |   |  |   |              |
|            | " 50,500 "   | Per 100 kilogs. N                             | 102 00                        | 66 00 3      |            |   |  |   |              |
|            | " 60,500 "   | Per 100 kilogs. N                             | 121 00                        | 78 00 3      |            |   |  |   |              |
|            | " 70,500 "   | Per 100 kilogs. N                             | 139 00                        | 90 00 3      |            |   |  |   |              |
|            | " 80,500 "   | Per 100 kilogs. N                             | 158 00                        | 102 00 3     |            |   |  |   |              |
|            | " 90,500 "   | Per 100 kilogs. N                             | 177 00                        | 114 00 3     |            |   |  |   |              |
|            | " 100,500 "  | Per 100 kilogs. N                             | 186 00                        | 120 00 3     |            |   |  |   |              |
|            | Dyed or printed:   |   |                               |              |            |   |  |   |              |
|            | 40,500 metres or less  | " N   | 96 00                         | 67 00 3      |            |   |  |   |              |
|            | Above 40,500 metres to 50,500 metres   | Per 100 kilogs. N                             | 115 00                        | 79 00 3      |            |   |  |   |              |
|            | " 50,500 "   | Per 100 kilogs. N                             | 133 00                        | 91 00 3      |            |   |  |   |              |
|            | " 60,500 "   | Per 100 kilogs. N                             | 152 00                        | 103 00 3     |            |   |  |   |              |
|            | " 70,500 "   | Per 100 kilogs. N                             | 170 00                        | 115 00 3     |            |   |  |   |              |
|            | " 80,500 "   | Per 100 kilogs. N                             | 189 00                        | 127 00 3     |            |   |  |   |              |
|            | " 90,500 "   | Per 100 kilogs. N                             | 208 00                        | 139 00 3     |            |   |  |   |              |
|            | " 100,500 "  | Per 100 kilogs. N                             | 217 00                        | 145 00 3     |            |   |  |   |              |
| 375.       | Yarns of wool, mixed with filaments other than alpaca, llama, vicuña, yak, Cashmere, goat's hair or camel's hair, the wool predominating in weight |   |                               |              |            |   |  |   |              |
|            |  | Duties on yarns of pure wool.                 | Duties on yarns of pure wool. | 3            |            |   |  |   |              |
| 376.       | Yarns of alpaca, llama, vicuña, yak, Cashmere, goat's hair, and camel's hair:  |   |                               |              |            |   |  |   |              |
|            | Pure .....   | Free.   | Free.                         |              |            |   |  |   |              |
|            | Mixed:   |   |                               |              |            |   |  |   |              |
|            | With wool, in whatever proportion  | Same duty as on pure woolen yarns.*           |                               |              |            |   |  |   |              |
|            | With other filaments, but the yarn of alpaca, llama, vicuña, yak, Cashmere, goat, or camel's hair predominating in weight .....                    | Do.   | Do.                           | *            |            |   |  |   |              |
| 377.       | Yarns of other animal hair:  |   |                               |              |            |   |  |   |              |
|            | Of the Angora goat, pure or mixed; the hair of the Angora goat predominating in weight .....   | Free.   | Free.                         |              |            |   |  |   |              |
| 378.       | Other than of the Cashmere and Angora goat, or of the camel. Per 100 kilogs. N   | 15 00   | 12 00                         | 3            |            |   |  |   |              |
| 379.       | Yarns of silk waste (déchet) measuring to the kilogramme (2 1/2 lbs.):   |   |                               |              |            |   |  |   |              |
|            | Unbleached, bleached, or dyed:   |   |                               |              |            |   |  |   |              |
|            | Single, 80,500 metres or less .....  | Per 100 kilogs. N                             | 95 00                         | 75 00 2 4    |            |   |  |   |              |
|            | Single, more than 80,500 metres .....  | Per 100 kilogs. N                             | 150 00                        | 120 00 2 4   |            |   |  |   |              |
|            | Twisted 80,500 metres or less, in single thread. Per 100 kilogs. N   | 120 00  | 85 00                         | 2 4          |            |   |  |   |              |

\* Same coefficient as for yarns of pure wool.

§ Not including the internal tax on the alcohol used in the manufacture of artificial silk with base of nitro-cellulose.

† Tissues *serres circonferment* pay duty according to kind increased by 10 per cent.

‡ In counting the threads, whether of the warp or of the wool, fractions of threads are not counted; the aggregate is divided by 2, and if a fraction results, the fraction will be counted as a whole thread except in the cases of over 20 threads.

XXV.—TIES—continued.

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included). |                | Coefficient. | Tariff No. |   | DUTIES<br>(Additional taxes and 4% included).   |                | Coefficient. |
|------------|---|---|----------------|--------------|------------|---|---|----------------|--------------|
|            |   | General Tariff                                | Minimum Tariff |              |            |   | General Tariff                                  | Minimum Tariff |              |
|            |   | Fr. c.  | Fr. c.         |              |            |   | Fr. c.  | Fr. c.         |              |
|            | 15, 16 or 17 threads Per 100 kilograms, N   | 294 00  | 196 00         | 2/3          |            | Mixed tissues of linen, hemp and ramie, the linen, hemp, or ramie predominating in weight.....  | Duties on pure tissues of linen, hemp or ramie: |                |              |
|            | 18, 19 or 20 threads „  | 462 00  | 308 00         | 2/3          |            |   |   |                |              |
|            | 21, 22 or 23 threads „  | 630 00  | 420 00         | 2/3          |            |   |   |                |              |
|            | More than 23 threads „  | 840 00  | 560 00         | 2/3          |            |   |   |                |              |
|            | Less than 10 kilograms, per 100 square metres:  |   |                |              | 391.       | Tissues of jute:  |   |                |              |
|            | 14 threads or less .....  |   |                |              |            | Pure, containing in warp and woof in a square of 5 centimètres side, after division of the total by 2:  |   |                |              |
|            | Per 100 kilograms, N  | 315 00  | 210 00         | 2/3          |            | Unbleached:   |   |                |              |
|            | 15, 16 or 17 threads „  | 378 00  | 252 00         | 2/3          |            | Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N  | 18 00   | 12 00          | 3            |
|            | 18, 19 or 20 threads „  | 488 00  | 322 00         | 2/3          |            | From 16 to 25 threads „   | 23 00   | 15 00          | 3            |
|            | 21, 22 or 23 threads „  | 840 00  | 560 00         | 2/3          |            | From 26 to 35 threads „   | 30 00   | 20 00          | 3            |
|            | More than 23 threads „  | 1,050 00                                      | 700 00         | 2/3          |            | From 36 to 45 threads „   | 31 00   | 20 00          | 3            |
|            |   |   |                |              |            | More than 45 threads „  | 51 00   | 34 00          | 3            |
| 392.       | Printed, dyed and figured:  |   |                |              |            | In containing the threads, whether of the warp or of the woof, fractions of threads are not counted; the total of the two added to either is then divided by 2, and if a fraction results the fraction will be counted as a whole thread. |   |                |              |
|            | Containing in warp and woof, in a square of 5 millimètres side, after dividing the aggregate by 2, such tissues weighing: |   |                |              | 345.       | Creamed, bleached or dyed, or mixed with threads unbleached, creamed, bleached or dyed:   |   |                |              |
|            | More than 10 kilograms, per 100 square metres:  |   |                |              |            | Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N  | 25 00   | 18 00          | 3            |
|            | 6 threads or less Per 100 kilograms, N  | 57 96   | 38 64          | 2/3          |            | From 16 to 25 threads „   | 30 00   | 21 00          | 3            |
|            | 7 or 8 threads „  | 107 78  | 71 85          | 2/3          |            | From 26 to 35 threads „   | 37 00   | 26 00          | 3            |
|            | 9 or 10 threads „   | 112 70  | 72 45          | 2/3          |            | From 36 to 45 threads „   | 46 50   | 32 00          | 3            |
|            | 11 or 12 threads „  | 133 63  | 88 55          | 2/3          |            | More than 45 threads „  | 58 50   | 40 00          | 3            |
|            | More than 12 threads „  | 169 05  | 112 70         | 2/3          | 396.       | Printed:  |   |                |              |
|            | From 10 to 10 kilograms, inclusive, per 100 square metres:  |   |                |              |            | Up to 15 threads, single or double, plain or twilled, Per 100 kilograms, N  | 24 50   | 17 00          | 3            |
|            | 6 threads or less Per 100 kilograms, N  | 112 70  | 72 45          | 2/3          |            | From 16 to 25 threads „   | 39 50   | 27 00          | 3            |
|            | 7 or 8 threads „  | 193 20  | 128 80         | 2/3          |            | From 26 to 35 threads „   | 46 50   | 32 00          | 3            |
|            | 9 or 10 threads „   | 241 50  | 161 00         | 2/3          |            | From 36 to 45 threads „   | 55 30   | 38 00          | 3            |
|            | 11 or 12 threads „  | 302 63  | 201 25         | 2/3          |            | More than 45 threads „  | 67 50   | 46 00          | 3            |
|            | 13 or 14 threads „  | 338 10  | 226 40         | 2/3          | 397.       | Mixed:  |   |                |              |
|            | 15, 16 or 17 threads „  | 551 50  | 354 20         | 2/3          |            | The jute predominating in weight  | Duties on tissues of pure jute:                 |                |              |
|            | 18, 19 or 20 threads „  | 724 80  | 483 00         | 2/3          | 398.       | Sacks (jute), new or used, imported empty   | Duties on tissues of linen, plus 10 per cent.   |                |              |
|            | 21, 22 or 23 threads „  | 966 00  | 644 00         | 2/3          | 399.       | Sacks (jute), imported full:  | Half the duty on empty sacks.                   |                |              |
|            | More than 23 threads „  | 1,207 60                                      | 805 00         | 2/3          |            | Tissues of pure jute:   |   |                |              |
|            | 14 threads or less .....  |   |                |              |            | Leads of jute yarn, measuring less than 100 metres to the kilogram, Per 100 kilograms, N  | 22 00   | 15 00          | 3            |
|            | 15, 16 or 17 threads „  | 362 25  | 241 50         | 2/3          |            | Braids of jute yarn, measuring 100 metres and more .....  | 104 00  | 80 00          | 3            |
|            | 18, 19 or 20 threads „  | 434 70  | 289 80         | 2/3          | 400.       | Soles (for shoes) of jute yarn „  | 26 00   | 20 00          | 3            |
|            | 21, 22 or 23 threads „  | 676 20  | 450 80         | 2/3          | 406.       | Trimnings, ribbons and braid „  | 104 00  | 80 00          | 3            |
|            | More than 23 threads „  | 966 00  | 644 00         | 2/3          | 407.       | Carpets of jute, short or long nap:   |   |                |              |
|            |   |   |                |              |            | Unbleached .....  | 30 00   | 20 00          | 2 1/2        |
|            |   |   |                |              |            | Bleached or dyed or woven of dyed threads .....   | 39 00   | 26 00          | 2 1/2        |
|            |   |   |                |              |            | Printed .....   | 18 00   | 12 00          | 2 1/2        |
|            |   |   |                |              |            | On canvas, curled, velvet or chenille   |   |                |              |
|            |   |   |                |              |            | Per 100 kilograms, N  | 60 00   | 00 00          | 2 1/2        |
|            |   |   |                |              | 402.       | Velvets and plushes of jute, for furniture and imitation fur:   |   |                |              |
|            |   |   |                |              |            | Unbleached .....  | 98 00   | 65 00          | 1 1/2        |
|            |   |   |                |              |            | Bleached, dyed or printed .....   | 120 00  | 80 00          | 1 1/2        |
|            |   |   |                |              | 403.       | Tissues of phormium tenax, abaca, and of other vegetable fibres not separately distinguished .....  | Duties on tissues of jute                       |                |              |
|            |   |   |                |              |            | Unbleached .....  |   |                |              |
|            |   |   |                |              | 404.       | Tissues of cotton:  |   |                |              |
|            |   |   |                |              |            | Tissues of cotton, pure, plain, twilled, and drill:   |   |                |              |
|            |   |   |                |              |            | Unbleached, containing in warp and woof in a square of 5 mm. side, such tissues weighing:   |   |                |              |
|            |   |   |                |              |            | 13 kilograms, and more per 100 sq. metres:  |   |                |              |
|            |   |   |                |              |            | 27 threads or less, Per 100 kilograms, N  | 80 00   | 62 00          | 2 1/2        |
|            |   |   |                |              |            | 28 to 35 threads „  | 100 00  | 77 00          | 2 1/2        |
|            |   |   |                |              |            | 36 to 43 threads „  | 125 00  | 96 00          | 2 1/2        |
|            |   |   |                |              |            | 44 threads or more „  | 153 00  | 118 00         | 2 1/2        |
|            |   |   |                |              |            | 11 kilos, inclusive, to 13 kilos, exclusive:  |   |                |              |
|            |   |   |                |              |            | 27 threads or less, Per 100 kilograms, N  | 91 00   | 70 00          | 2 1/2        |
|            |   |   |                |              |            | 28 to 35 threads „  | 113 00  | 87 00          | 2 1/2        |
|            |   |   |                |              |            | 36 to 43 threads „  | 139 00  | 107 00         | 2 1/2        |
|            |   |   |                |              |            | 44 threads or more „  | 170 00  | 131 00         | 2 1/2        |
|            |   |   |                |              |            | 9 kilos, inclusive, to 11 kilos, exclusive:   |   |                |              |
|            |   |   |                |              |            | 27 threads or less, Per 100 kilograms, N  | 114 00  | 90 00          | 2 1/2        |
|            |   |   |                |              |            | 28 to 35 threads „  | 144 00  | 111 00         | 2 1/2        |
|            |   |   |                |              |            | 36 to 43 threads „  | 179 00  | 138 00         | 2 1/2        |
|            |   |   |                |              |            | 44 threads or more „  | 223 00  | 172 00         | 2 1/2        |
|            |   |   |                |              |            | 7 kilos, inclusive, to 9 kilos, exclusive:  |   |                |              |
|            |   |   |                |              |            | 27 threads or less, Per 100 kilograms, N  | 139 00  | 107 00         | 2 1/2        |
|            |   |   |                |              |            | 28 to 35 threads „  | 170 00  | 131 00         | 2 1/2        |
|            |   |   |                |              |            | 36 to 43 threads „  | 214 00  | 163 00         | 2 1/2        |
|            |   |   |                |              |            | 44 threads or more „  | 299 00  | 230 00         | 2 1/2        |
| 398.       | Drills:   |   |                |              |            |   |   |                |              |
|            | Unbleached .....  | 156 00  | 120 00         | 2            |            |   |   |                |              |
|            | Creamed, bleached, or mixed with threads either unbleached, bleached, or dyed .....                                       | 218 10  | 168 00         | 2            |            |   |   |                |              |
| 399.       | Trimnings, ribbons and webs, of twine (de ficelle):   |   |                |              |            |   |   |                |              |
|            | Unbleached, brownish, or grass bleached .....   | 224 00  | 148 00         | 1 1/2        |            |   |   |                |              |
|            | Creamed, bleached, or dyed, or mixed with unbleached, creamed, bleached or dyed threads .....                             | 270 00  | 180 00         | 1 1/2        |            |   |   |                |              |
| 400.       | Hosiery:  |   |                |              |            |   |   |                |              |
|            | Duties on hosiery of cotton .....   |   |                |              |            |   |   |                |              |
| 401.       | Lace and "guipures" .....   |   |                |              |            |   |   |                |              |
|            | Duties on lace and guipures of cotton .....   |   |                |              |            |   |   |                |              |
| 402.       | Handkerchiefs, embroidered, and other embroideries on linen, hemp, or ramie tissues .....                                 |   |                |              |            |   |   |                |              |
|            | Duties on embroidered (issues of every sort. (See No. 1396.)  |   |                |              |            |   |   |                |              |
| 403.       | Velvets and plushes of linen for furniture:   |   |                |              |            |   |   |                |              |
|            | Unbleached .....  | 93 85   | 65 00          | 3            |            |   |   |                |              |
|            | Bleached, dyed or printed „   | 113 35  | 93 00          | 3            |            |   |   |                |              |

† In counting the threads, whether of the warp or of the woof, fractions of threads are not counted; the aggregate is divided by two, and if a fraction results, the fraction will be counted as a whole thread except in the cases of over 20 threads.

‡ In counting the threads in the warp, fractions of threads are not counted.

§ Same coefficient as for issues of pure linen, &c.

¶ When merchandise is placed in more than one sack, not only is admitted at full duty, the others pay full duty. In the case of socks imported at full duty, the tax may be levied on the weights after deduction for the legal tare. Sacks containing nitrate of soda, sulphate of ammonia and superphosphates and sulphate of potash for agricultural purposes, are exempt from the half-duty.

‡ Carpets on canvas, such as moquette and others, are to be dutiable as carpets of wool, jute, hair, &c., according as the velvet or curled portion or the face is of wool, jute, hair, &c.

† In counting the threads in the warp and in the woof, fractions of threads are not counted. This provision also applies to Nos. 403 and 406.



TARIFF.]

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included.) |               |               |               | Coefficient. | Tariff No.   |          | Duties<br>(Additional taxes and 4% included.) |               |         |  | Coefficient. |
|------------|---|---|---------------|---------------|---------------|--------------|--|----------|---|---------------|---------|--|--------------|
|            |   | General                                       |               | Minimum       |               |              |  |          | General                                       |               | Minimum |  |              |
|            |   | Tariff Fr. c.                                 | Tariff Fr. c. | Tariff Fr. c. | Tariff Fr. c. |              |  |          | Tariff Fr. c.                                 | Tariff Fr. c. |         |  |              |
|            | 5 kilos, inclusive, to 7 kilos, exclusive:  |   |               |               |               |              | 11 kilos, inclusive to 13 kilos, exclusive:  |          |   |               |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 167 00  | 129 00        | 2-8           |               |              | 27 threads or less... Per 100 kilos, N   | 146 35   | 119 00  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 180 00  | 139 00        | 2-8           |               |              | 28 to 35 threads.. " " "   | 231 65   | 177 00  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 208 00  | 159 00        | 2-8           |               |              | 36 to 43 threads.. " " "   | 281 95   | 181 00  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 290 00  | 200 00        | 2-8           |               |              | 44 threads or more " " "   | 318 30   | 222 70  | 2-6           |         |  |              |
|            | 44 threads or more  |   |               |               |               |              | 9 kilos, inclusive to 11 kilos, exclusive:   |          |   |               |         |  |              |
|            | 27 threads or less... to 5 kilos, exclusive   |   |               |               |               |              | 27 threads or less... to 5 kilos, exclusive  | 239 87   | 153 00  | 2-6           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 200 00  | 230 00        | 2-8           |               |              | 28 to 35 threads.. " " "   | 295 20   | 188 70  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 375 00  | 287 00        | 2-8           |               |              | 36 to 43 threads.. " " "   | 366 95   | 231 60  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 468 00  | 340 00        | 2-8           |               |              | 44 threads or more " " "   | 497 15   | 292 40  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 715 00  | 530 00        | 2-8           |               |              | 7 kilos, inclusive to 9 kilos, exclusive:  |          |   |               |         |  |              |
|            | Less than 3 kilos, to the 100 square metres .....   | 806 00  | 620 00        | 2-8           |               |              | 27 threads or less, Per 100 kilos, N   | 284 87   | 181 90  | 2-6           |         |  |              |
|            | Manufactured wholly or in part with unbleached threads, glazed or mercerised (1) (2) (3): |   |               |               |               |              | 28 to 35 threads.. " " "   | 348 50   | 222 70  | 2-6           |         |  |              |
|            | Containing in warp and wool in a square of 5 mm. side, such tissues weighing:             |   |               |               |               |              | 36 to 43 threads.. " " "   | 438 70   | 240 70  | 2-6           |         |  |              |
|            | 13 kilos, and more per 100 sq. metres:  |   |               |               |               |              | 44 threads or more " " "   | 512 85   | 301 00  | 2-6           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 185 00  | 123 50        | 2-8           |               |              | 5 kilos, inclusive to 7 kilos, exclusive:  |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 220 00  | 145 00        | 2-8           |               |              | 27 threads or less, Per 100 kilos, N   | 323 35   | 219 70  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 263 75  | 174 00        | 2-8           |               |              | 28 to 35 threads.. " " "   | 369 00   | 236 30  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 312 75  | 207 00        | 2-8           |               |              | 36 to 43 threads.. " " "   | 528 90   | 328 30  | 2-6           |         |  |              |
|            | 11 kilos, inclusive to 13 kilos, exclusive:   |   |               |               |               |              | 44 threads or more " " "   | 799 50   | 510 00  | 2-6           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 204 25  | 125 00        | 2-8           |               |              | 3 kilos, inclusive to 5 kilos, exclusive:  |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 212 75  | 160 50        | 2-8           |               |              | 27 threads or less, Per 100 kilos, N   | 612 95   | 391 00  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 258 25  | 190 70        | 2-8           |               |              | 28 to 35 threads.. " " "   | 768 75   | 487 90  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 312 90  | 226 50        | 2-8           |               |              | 36 to 43 threads.. " " "   | 959 40   | 612 00  | 2-6           |         |  |              |
|            | 9 kilos, inclusive to 11 kilos, exclusive:  |   |               |               |               |              | 44 threads or more " " "   | 1,405 75 | 935 00  | 2-6           |         |  |              |
|            | 27 threads or less, Per 100 kilos, N  | 219 75  | 165 00        | 2-8           |               |              | Less than 3 kilos, per 100 sq. metres .....  | 1,622 20 | 1,054 00                                      | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 237 00  | 190 50        | 2-8           |               |              | Manufactured wholly or in part with bleached threads, glazed or mercerised (1) (2):  |          |   |               |         |  |              |
|            | 36 to 43 threads.. " " "  | 338 25  | 237 00        | 2-8           |               |              | Containing in warp and wool in a square of 5 mm. side, such tissues weighing:  |          |   |               |         |  |              |
|            | 44 threads or more " " "  | 435 25  | 288 00        | 2-8           |               |              | 13 kilos, and more per 100 square metres:  |          |   |               |         |  |              |
|            | 7 kilos, inclusive to 9 kilos, exclusive:   |   |               |               |               |              | 27 threads or less... Per 100 kilos, N   | 209 00   | 137 40  | 2-6           |         |  |              |
|            | 27 threads or less, Per 100 kilos, N  | 288 25  | 190 50        | 2-8           |               |              | 28 to 35 threads.. " " "   | 290 00   | 160 90  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 342 00  | 221 50        | 2-8           |               |              | 36 to 43 threads.. " " "   | 391 25   | 173 20  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 415 00  | 277 50        | 2-8           |               |              | 44 threads or more " " "   | 538 05   | 250 00  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 568 25  | 375 00        | 2-8           |               |              | 11 kilos, inclusive to 13 kilos, exclusive:  |          |   |               |         |  |              |
|            | 5 kilos, inclusive to 7 kilos, exclusive:   |   |               |               |               |              | 27 threads or less, Per 100 kilos, N   | 231 55   | 149 00  | 2-6           |         |  |              |
|            | 27 threads or less, Per 100 kilos, N  | 337 25  | 223 50        | 2-8           |               |              | 28 to 35 threads.. " " "   | 276 65   | 177 90  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 360 00  | 235 50        | 2-8           |               |              | 36 to 43 threads.. " " "   | 329 85   | 211 90  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 498 50  | 298 50        | 2-8           |               |              | 44 threads or more " " "   | 573 35   | 252 70  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 727 50  | 430 00        | 2-8           |               |              | 9 kilos, inclusive to 11 kilos, exclusive:   |          |   |               |         |  |              |
|            | 3 kilos, inclusive to 5 kilos, exclusive:   |   |               |               |               |              | 27 threads or less, Per 100 kilos, N   | 281 87   | 183 90  | 2-6           |         |  |              |
|            | 27 threads or less, Per 100 kilos, N  | 568 25  | 375 00        | 2-8           |               |              | 28 to 35 threads.. " " "   | 340 20   | 218 70  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 701 25  | 460 50        | 2-8           |               |              | 36 to 43 threads.. " " "   | 511 90   | 294 60  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 864 00  | 570 00        | 2-8           |               |              | 44 threads or more " " "   | 762 15   | 322 40  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 1,296 25                                      | 753 00        | 2-8           |               |              | 7 kilos, inclusive to 9 kilos, exclusive:  |          |   |               |         |  |              |
|            | Less than 3 kilos, per 100 sq. metres   |   |               |               |               |              | 27 threads or less, Per 100 kilos, N   | 329 95   | 211 90  | 2-6           |         |  |              |
|            | Per 100 kilos, N  | 1,453 50                                      | 960 00        | 2-8           |               |              | 28 to 35 threads.. " " "   | 392 50   | 252 70  | 2-6           |         |  |              |
|            | 405. Bleached (1):  |   |               |               |               |              | 36 to 43 threads.. " " "   | 485 70   | 310 50  | 2-6           |         |  |              |
|            | Containing in warp and wool in a square of 5 mm. side, such tissues weighing:             |   |               |               |               |              | 44 threads or more " " "   | 678 97   | 421 00  | 2-6           |         |  |              |
|            | 13 kilos, or more per 100 square metres:  |   |               |               |               |              | 5 kilos, inclusive to 7 kilos, exclusive:  |          |   |               |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 104 00  | 74 40         | 2-6           |               |              | 27 threads or less, Per 100 kilos, N   | 387 25   | 245 30  | 2-6           |         |  |              |
|            | 28 to 35 threads.. " " "  | 130 00  | 92 40         | 2-6           |               |              | 28 to 35 threads.. " " "   | 414 00   | 265 70  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 162 50  | 115 20        | 2-6           |               |              | 36 to 43 threads.. " " "   | 573 90   | 364 70  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 194 90  | 141 60        | 2-6           |               |              | 44 threads or more " " "   | 814 50   | 476 00  | 2-6           |         |  |              |
|            | 11 kilos, inclusive to 13 kilos, exclusive:   |   |               |               |               |              | 4 threads or more  |          |   |               |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 118 30  | 84 00         | 2-6           |               |              | 3 kilos, inclusive to 5 kilos, exclusive:  |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 116 90  | 104 40        | 2-6           |               |              | 27 threads or less, Per 100 kilos, N   | 677 87   | 421 00  | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 180 70  | 128 40        | 2-6           |               |              | 28 to 35 threads.. " " "   | 813 77   | 517 90  | 2-6           |         |  |              |
|            | 44 threads or more " " "  | 221 00  | 157 20        | 2-6           |               |              | 36 to 43 threads.. " " "   | 1,004 40 | 612 00  | 2-6           |         |  |              |
|            | 9 kilos, inclusive to 11 kilos, exclusive:  |   |               |               |               |              | 44 threads or more " " "   | 1,519 57 | 905 00  | 2-6           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 132 10  | 108 00        | 2-6           |               |              | Less than 3 kilos, per 100 sq. metres  |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 187 20  | 133 20        | 2-6           |               |              | Per 100 kilos, N   | 1,697 90 | 1,081 00                                      | 2-6           |         |  |              |
|            | 36 to 43 threads.. " " "  | 232 70  | 165 50        | 2-6           |               |              | 155. Bands of pure cotton, plain, for surgical dressing, of a maximum breadth of 15 cm. and not more than 10 metres long, weighing more than 5 kilos, per 100 square metres, having in warp and wool in a square of 5 millimetres side, and remnants of cotton tissues of the same kind, 1 metre or less in length, packed separately: |          |   |               |         |  |              |
|            | 44 threads or more " " "  | 289 90  | 206 40        | 2-6           |               |              | Unbleached .....   | 227 00   | 150 00  | 2-4           |         |  |              |
|            | 7 kilos, inclusive to 9 kilos, exclusive:   |   |               |               |               |              | Bleached (even rendered aseptic) ..  | 300 00   | 200 00  | 2-4           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 150 70  | 128 40        | 2-6           |               |              | 106. Dyed:   |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 221 00  | 157 20        | 2-6           |               |              | Containing in warp and wool in a square of 5 millimetres side, such tissues weighing:  |          |   |               |         |  |              |
|            | 36 to 43 threads.. " " "  | 278 20  | 198 00        | 2-6           |               |              | 13 kilos, or more per 100 sq. metres:  |          |   |               |         |  |              |
|            | 44 threads or more " " "  | 388 70  | 276 00        | 2-6           |               |              | 27 threads or less... Per 100 kilos, N   | 125 00   | 117 00  | 2-9           |         |  |              |
|            | 5 kilos, inclusive to 7 kilos, exclusive:   |   |               |               |               |              | 28 to 35 threads.. " " "   | 115 00   | 126 00  | 2-9           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 217 10  | 154 80        | 2-6           |               |              | 36 to 43 threads.. " " "   | 198 00   | 141 00  | 2-9           |         |  |              |
|            | 28 to 35 threads.. " " "  | 334 00  | 238 80        | 2-6           |               |              | 44 threads or more " " "   |          |   |               |         |  |              |
|            | 36 to 43 threads.. " " "  | 507 00  | 360 00        | 2-6           |               |              | 11 kilos, inclusive to 13 kilos, exclusive:  |          |   |               |         |  |              |
|            | 44 threads or more " " "  |   |               |               |               |              | 27 threads or less, Per 100 kilos, N   | 136 00   | 100 00  | 2-9           |         |  |              |
|            | 3 kilos, inclusive to 5 kilos, exclusive:   |   |               |               |               |              | 28 to 35 threads.. " " "   | 158 00   | 117 00  | 2-9           |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 388 70  | 276 00        | 2-6           |               |              | 36 to 43 threads.. " " "   | 184 00   | 126 00  | 2-9           |         |  |              |
|            | 28 to 35 threads.. " " "  | 487 50  | 344 40        | 2-6           |               |              | 44 threads or more " " "   | 215 00   | 150 00  | 2-9           |         |  |              |
|            | 36 to 43 threads.. " " "  | 608 40  | 432 00        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | 44 threads or more " " "  | 923 50  | 660 00        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | Less than 3 kilos, per 100 sq. metres   |   |               |               |               |              |  |          |   |               |         |  |              |
|            | Per 100 kilos, N  | 1,047 80                                      | 741 00        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | Manufactured wholly or in part with bleached threads (1) (2) (3):                         |   |               |               |               |              |  |          |   |               |         |  |              |
|            | Containing in warp and wool in a square of 5 mm. side, such tissues weighing:             |   |               |               |               |              |  |          |   |               |         |  |              |
|            | 13 kilos, or more per 100 square metres:  |   |               |               |               |              |  |          |   |               |         |  |              |
|            | 27 threads or less... Per 100 kilos, N  | 164 00  | 105 40        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | 28 to 35 threads.. " " "  | 205 00  | 130 90        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | 36 to 43 threads.. " " "  | 256 25  | 163 20        | 2-6           |               |              |  |          |   |               |         |  |              |
|            | 44 threads or more " " "  | 313 65  | 200 60        | 2-6           |               |              |  |          |   |               |         |  |              |

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax of manufacture with dyed, bleached or glazed threads will not be levied when the effect produced by the dyed, bleached or glazed threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of this kind goffered, counting 30 hachings ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406B.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) Tissues of this kind goffered, counting 30 hachings ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406B.

(3) Not including, in the case of isolated bands and remnants, the taxes on the iodiform.

\* Tissues of the kind, mercerised in the piece or goffered, counting 30 hachings ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406B.

XXV.—TISSEUS—continued.

| Tariff No. |   | DUTIES<br>(Additional taxes and 4% included). |                   | Coefficient. |
|------------|---|---|-------------------|--------------|
|            |   | General<br>Tariff                             | Minimum<br>Tariff |              |
|            |   | Fr. c.  | Fr. c.            |              |
|            | 3 kilograms, inclusive to 11 kilograms, exclusive:                                    |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 162 00  | 120 00            | 2-9          |
|            | 28 to 36 threads...   | 189 00  | 111 00            | 2-9          |
|            | 36 to 43 threads...   | 224 00  | 168 00            | 2-9          |
|            | 44 threads or more  | 268 00  | 202 00            | 2-9          |
|            | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 184 00  | 137 00            | 2-9          |
|            | 28 to 35 threads...   | 215 00  | 161 00            | 2-9          |
|            | 36 to 43 threads...   | 250 00  | 195 00            | 2-9          |
|            | 44 threads or more  | 341 00  | 290 00            | 2-9          |
|            | 5 kilograms, inclusive to 7 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 212 00  | 159 00            | 2-9          |
|            | 28 to 35 threads...   | 225 00  | 169 00            | 2-9          |
|            | 36 to 43 threads...   | 303 00  | 229 00            | 2-9          |
|            | 44 threads or more  | 435 00  | 330 00            | 2-9          |
|            | 3 kilograms, inclusive to 5 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 344 00  | 260 00            | 2-9          |
|            | 28 to 35 threads...   | 420 00  | 317 00            | 2-9          |
|            | 36 to 43 threads...   | 613 00  | 390 00            | 2-9          |
|            | 44 threads or more  | 760 00  | 580 00            | 2-9          |
|            | Less than 3 kilograms, per 100 sq. metres   |   |                   |              |
|            | Per 100 kilograms, N  | 851 00  | 660 00            | 2-9          |
|            | Manufactured wholly or in part with dyed threads (1) (2) (3):                         |   |                   |              |
|            | Containing in warp and woof in a square of 5 millimètres side, such tissues weighing: |   |                   |              |
|            | 13 kilograms, or more per 100 sq. metres:   |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 185 00  | 123 00            | 2-1          |
|            | 28 to 35 threads...   | 220 00  | 145 00            | 2-1          |
|            | 36 to 43 threads...   | 263 75  | 174 00            | 2-1          |
|            | 44 threads or more  | 312 75  | 207 00            | 2-1          |
|            | 11 kilograms, inclusive to 13 kilograms, exclusive:                                   |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 204 25  | 135 00            | 2-1          |
|            | 28 to 35 threads...   | 242 75  | 160 50            | 2-1          |
|            | 36 to 43 threads...   | 288 25  | 190 50            | 2-1          |
|            | 44 threads or more  | 342 50  | 226 50            | 2-1          |
|            | 9 kilograms, inclusive to 11 kilograms, exclusive:                                    |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 249 75  | 165 00            | 2-1          |
|            | 28 to 35 threads...   | 297 00  | 196 50            | 2-1          |
|            | 36 to 43 threads...   | 358 25  | 237 00            | 2-1          |
|            | 44 threads or more  | 435 25  | 288 00            | 2-1          |
|            | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 288 25  | 190 50            | 2-1          |
|            | 28 to 35 threads...   | 342 50  | 226 50            | 2-1          |
|            | 36 to 43 threads...   | 419 50  | 277 50            | 2-1          |
|            | 44 threads or more  | 568 25  | 375 00            | 2-1          |
|            | 5 kilograms, inclusive to 7 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 337 25  | 223 50            | 2-1          |
|            | 28 to 35 threads...   | 360 00  | 238 50            | 2-1          |
|            | 36 to 43 threads...   | 496 50  | 328 50            | 2-1          |
|            | 44 threads or more  | 727 50  | 480 00            | 2-1          |
|            | 3 kilograms, inclusive to 5 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 568 25  | 375 00            | 2-1          |
|            | 28 to 35 threads...   | 701 25  | 460 50            | 2-1          |
|            | 36 to 43 threads...   | 864 00  | 570 00            | 2-1          |
|            | 44 threads or more  | 1,296 25                                      | 850 00            | 2-1          |
|            | Less than 3 kilograms, per 100 sq. metres   |   |                   |              |
|            | Per 100 kilograms, N  | 1,415 50                                      | 960 00            | 2-1          |
|            | Manufactured wholly or in part with dyed threads glazed or mercerised (1) (2) (4):    |   |                   |              |
|            | Containing in warp and woof in a square of 5 millimètres side, such tissues weighing: |   |                   |              |
|            | 13 kilograms, or more per 100 sq. metres:   |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 230 00  | 153 00            | 2-1          |
|            | 28 to 35 threads...   | 265 00  | 175 50            | 2-1          |
|            | 36 to 43 threads...   | 308 75  | 204 00            | 2-1          |
|            | 44 threads or more  | 357 75  | 237 00            | 2-1          |
|            | 11 kilograms, inclusive to 13 kilograms, exclusive:                                   |   |                   |              |
|            | 27 threads or less...   | 249 25  | 165 00            | 2-1          |
|            | 28 to 35 threads...   | 287 75  | 190 50            | 2-1          |
|            | 36 to 43 threads...   | 333 25  | 220 50            | 2-1          |
|            | 44 threads or more  | 387 50  | 256 50            | 2-1          |
|            | 9 kilograms, inclusive to 11 kilograms, exclusive:                                    |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 294 75  | 195 00            | 2-1          |
|            | 28 to 35 threads...   | 342 00  | 226 50            | 2-1          |
|            | 36 to 43 threads...   | 403 25  | 267 00            | 2-1          |
|            | 44 threads or more  | 490 25  | 318 00            | 2-1          |
|            | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 333 25  | 220 50            | 2-1          |
|            | 28 to 35 threads...   | 387 50  | 256 50            | 2-1          |
|            | 36 to 43 threads...   | 461 50  | 307 50            | 2-1          |
|            | 44 threads or more  | 613 25  | 405 00            | 2-1          |
|            | 5 kilograms, inclusive to 7 kilograms, exclusive:                                     |   |                   |              |
|            | 27 threads or less... Per 100 kilograms, N  | 332 25  | 253 50            | 2-1          |
|            | 28 to 35 threads...   | 405 00  | 268 50            | 2-1          |
|            | 36 to 43 threads...   | 544 50  | 358 50            | 2-1          |
|            | 44 threads or more  | 772 50  | 510 00            | 2-1          |

| Tariff No. |  | DUTIES<br>(Additional taxes and 4% included).  |                   | Coefficient. |
|------------|--|--|-------------------|--------------|
|            |  | General<br>Tariff  | Minimum<br>Tariff |              |
|            |  | Fr. c.   | Fr. c.            |              |
|            | 3 kilograms, inclusive to 5 kilograms, exclusive:  |  |                   |              |
|            | 27 threads or less... Per 100 kilograms, N   | 413 25   | 405 00            | 2-1          |
|            | 28 to 35 threads...  | 746 25   | 490 50            | 2-1          |
|            | 36 to 43 threads...  | 909 00   | 609 00            | 2-1          |
|            | 44 threads or more   | 1,341 25   | 885 00            | 2-1          |
|            | Less than 3 kilograms, per 100 sq. metres  |  |                   |              |
|            | Per 100 kilograms, N   | 1,500 50   | 990 00            | 2-1          |
|            | Tissues of pure cotton:  |  |                   |              |
|            | 40/8, Mercerised*  |  |                   |              |
|            | Duties as on tissues unbleached, bleached, dyed (in the piece) or printed, according to kind, plus per 100 kilograms.  |  |                   |              |
|            | frs. 15 00 frs. 10 00  |  |                   |              |
|            | 40/7. Plain, twilled and drills:   |  |                   |              |
|            | Printed (per 100 linear metres), the width for printed tissues not exceeding 1 metre †:  |  |                   |              |
|            | Of 1 and 2 colors  | Same duty as unbleached tissues, according to kind, with an addition of: frs. 4 60 per 100 metres      |                   |              |
|            | Of 3 and 6 colors  | Same duty as unbleached tissues, according to kind, with an addition of: frs. 8 10 per 100 metres      |                   |              |
|            | Of 7 colors and more   | Same duty as unbleached tissues, according to kind, with an addition of: frs. 13 00 per 100 sq. metres |                   |              |
|            | Plain, twilled and drills, printed ‡:  |  |                   |              |
|            | Kerchiefs, foulards, mufflers, fichus, shawls of pure cotton, plain even dry-stamped (gouffred) in the piece or cut out, with or without woven or knotted fringes: |  |                   |              |
|            | Printed: Of 1 color on white ground  | Duties on cotton tissues unbleached, according to class, plus 1 fr. 85 c. per 100 sq. metres           |                   | 3            |
|            | Of 2 colors  | Duties on cotton tissues unbleached, according to class, plus 3 frs. 75 c. per 100 sq. metres          |                   | 3            |
|            | Of 3 colors  | Duties on cotton tissues unbleached, according to class, plus 5 frs. 100. per 100 sq. metres           |                   | 3            |

\* Stamped (gouffré) tissues counting 30 hachures (hachures) or more to the 5 millimètres are treated as mercerised tissues.

† Same coefficient as on the unbleached, bleached, dyed (in the piece) or printed tissues, according to kind.

‡ Where the breadth of the tissues exceeds one metre the duties are increased in proportion. The surtax for printing shall likewise be collected on the following tissues: Brilliant or figured tissues, piqué; covers and counterpanes, quilted, mat reps; dainty, handsome and table linen, bobblet tulle, counterpanes, lace and fancy articles, trimmings, ribbons, plain tulle, embroidered muslin curtains; curtains of tulle application, grenadine, mat of embroidered tulle; muslins, figured or embroidered, for furniture or clothing.

1) to the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

2) To the Minimum Tariff, the surtax for manufacture will not be exacted when no effect is produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of the kind, mercerised in the piece or gouffred, counting 30 hachures ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 40/6.

(4) Tissues of the kind, gouffred, counting 30 hachures ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 40/6.

iff  
0.

408.

409. bis.

409.

410.

411.

| DUTIES<br>(Additional taxes<br>and 4% included). |                 | Coefficient. |
|--|-----------------|--------------|
| General Tariff.                                  | Minimum Tariff. |              |
| Fr. c.   | Fr. c.          |              |

Tariff  
No.

statement of duties applicable, under  
No. 411, to the different tissues of cotton  
has been inserted after each article con-  
cerning those tissues):  
Bleached (\*) .....

Dyed (1) .....

Glazed or mercerised .....

412. Brilliants or figured tissues<sup>(2)</sup>, unbleached  
(1):  
Containing in warp and woof in a square  
of 5 millimètres side, such tissues weigh-  
ing:

|   |                   |          |            |
|---|-------------------|----------|------------|
| 13 kilogs. or more per 100 sq. mètres:        |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 116 00   | 80 60 2 6  |
| 28 to 35 threads ..                           | "                 | 115 00   | 100 10 2 6 |
| 36 to 43 threads ..                           | "                 | 123 25   | 124 80 2 6 |
| 44 threads or more ..                         | "                 | 221 85   | 153 40 2 6 |
| 11 kilogs. inclusive to 13 kilogs. exclusive: |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 131 95   | 91 00 2 6  |
| 28 to 35 threads ..                           | "                 | 163 85   | 133 19 2 6 |
| 36 to 43 threads ..                           | "                 | 201 55   | 139 10 2 6 |
| 44 threads or more ..                         | "                 | 246 50   | 170 30 2 6 |
| 9 kilogs. inclusive to 11 kilogs. exclusive:  |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 169 65   | 117 00 2 6 |
| 28 to 35 threads ..                           | "                 | 208 80   | 144 20 2 6 |
| 36 to 43 threads ..                           | "                 | 259 55   | 179 40 2 6 |
| 44 threads or more ..                         | "                 | 323 35   | 223 40 2 6 |
| 7 kilogs. inclusive to 9 kilogs. exclusive:   |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 201 55   | 139 10 2 6 |
| 28 to 35 threads ..                           | "                 | 246 59   | 170 20 2 6 |
| 36 to 43 threads ..                           | "                 | 310 50   | 214 50 2 6 |
| 44 threads or more ..                         | "                 | 433 55   | 299 00 2 6 |
| 5 kilogs. inclusive to 7 kilogs. exclusive:   |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 242 15   | 167 70 2 6 |
| 28 to 35 threads ..                           | "                 | 261 00   | 180 70 2 6 |
| 36 to 43 threads ..                           | "                 | 374 10   | 258 70 2 6 |
| 44 threads or more ..                         | "                 | 565 50   | 390 00 2 6 |
| 3 kilogs. inclusive to 5 kilogs. exclusive:   |                   |          |            |
| 27 threads or less..                          | Per 100 kilogs. N | 433 55   | 299 00 2 6 |
| 28 to 35 threads ..                           | "                 | 543 75   | 373 19 2 6 |
| 36 to 43 threads ..                           | "                 | 678 60   | 468 00 2 6 |
| 44 threads or more ..                         | "                 | 1,036 75 | 715 00 2 6 |
| Less than 3 kilogs. per 100 sq. mètres        | Per 100 kilogs. N | 1,168 70 | 806 00 2 6 |

Brilliants or figured tissues<sup>(2)</sup>, manufac-  
tured wholly or in part with unbleached  
threads glazed or mercerised<sup>(2)</sup> (4):  
Containing in warp and woof<sup>(3)</sup>, in a  
square of 5 millimètres side, such tissues  
weighing:

|   |                   |        |            |
|---|-------------------|--------|------------|
| 13 kilogs. or more per 100 sq. mètres:        |                   |        |            |
| 27 threads or less..                          | Per 100 kilogs. N | 248 00 | 150 50 2 6 |
| 28 to 35 threads ..                           | "                 | 238 75 | 180 15 2 6 |
| 36 to 43 threads ..                           | "                 | 362 18 | 217 20 2 6 |
| 44 threads or more ..                         | "                 | 483 23 | 290 10 2 6 |
| 11 kilogs. inclusive to 13 kilogs. exclusive: |                   |        |            |
| 27 threads or less..                          | Per 100 kilogs. N | 275 91 | 166 50 2 6 |
| 28 to 35 threads ..                           | "                 | 331 73 | 199 65 2 6 |
| 36 to 43 threads ..                           | "                 | 397 71 | 238 65 2 6 |
| 44 threads or more ..                         | "                 | 476 37 | 285 43 2 6 |

(\*) Tissues of the kind mercerised in the piece or goffered, counting 30  
hatchings ("hachures") or more to the 5 millimètres, pay in addition the  
surtax under No. 406b.

(1) Tissues of the kind, mercerised in the piece or goffered, counting 30  
hatchings ("hachures") or more to the 5 millimètres, pay, in addition  
the surtax mentioned in No. 406b.  
(2) The duties levied on figured tissues are applied to (1) tissues  
"à 5 lames ou plus" presenting in their texture the effect of checks,  
provided that this effect does not involve the application of the surtax  
prescribed to No. 411; (2) tissues in imitation of gauzes, called "soft"  
or "sophies"; (3) plain or figured "cellular" tissues with warp and  
woof.

(3) In the General Tariff, tissues with stripes at a distance of less than  
a metre from one another are included in this category.

In the Minimum Tariff the surtax for manufacture will not be exacted  
when the effect produced by the dyed, bleached, glazed or mercerised  
threads does not exceed one tenth of the total surface of striped tissues.

(4) Tissues of the kind, goffered, counting 50 hatchings ("hachures")  
or more to the 5 millimètres, pay, in addition, the surtax mentioned in  
No. 406b.

(5) In counting the warp and woof threads, fractions of threads are  
ignored.

Of 4 to 6 colors .....

Other printed:  
Of 1 or 2 colors .....

Of 3 to 6 colors .....

Of 7 colors or more .....

Not stamped (*sans gaufrage*) .....

Stamped (*gaufre*) .....

Called tracing or transparent cloth .....

Tissues coated with a composition with  
a nitrated cellulose base .....

Velvets:

Smoothed, to imitate silk (*façon soie*),  
plain or ribbed, whatever the number  
of threads in the warp per centimètre.

Unbleached .....

Bleached, dyed or mercerised, or  
woven dyed (*tissus teints*), partly or  
wholly manufactured with dyed,  
bleached or mercerised threads .....

Stamped (*gaufre*) or printed .....

Other (plain or ribbed, moleskin &c.,  
reverse twilled), containing in the  
warp per centimètre 26 threads or  
less:

Unbleached .....

Bleached, dyed or mercerised, or  
woven dyed (*tissus teints*), manu-  
factured wholly or partly of dyed,  
bleached or mercerised threads .....

Stamped (*gaufre*) or printed .....

More than 26 threads, and velvets in  
which the nap is formed by the warp:

Unbleached .....

Bleached, dyed or mercerised, woven  
dyed (*tissus teints*), manufactured  
wholly or partly of dyed, bleached  
or mercerised threads .....

Stamped (*gaufre*) or printed .....

Tissues of all sorts of pure or mixed  
cotton, plain, twilled and drills, figured  
tissues, piques, cores and counterpanes  
of pique and reps, dimity, damask, and  
table linen, bobbin tulle, blouses,  
lace and fancy articles, trimmings,  
ribbons, plain tulle, curtains of em-  
broidered muslin, of tulle application,  
of grenadine, of embroidered tulle, lace  
curtains, muslins, figured or em-  
broidered with crochet, for furniture  
or clothing, manufactured wholly or  
in part with threads (1) (2). (The

(1) Tissues having stripes less than one metre apart are included in this  
category.

(2) In the Minimum Tariff the surtax for manufacture with dyed  
threads will not be payable on striped tissues, when the effect produced  
by the dyed, bleached, glazed or mercerised threads, does not exceed one  
tenth of the total surface.



XX. — TISSUES. — *continued.*

| Tariff No. |  | DUTIES                              |                         | Coefficient. | Tariff No. |   | DUTIES                              |                         | Coefficient. |
|------------|--|-------------------------------------|-------------------------|--------------|------------|---|-------------------------------------|-------------------------|--------------|
|            |  | (Additional taxes and 4% included). | (General Tariff, Fr. c. |              |            |   | (Additional taxes and 4% included). | (General Tariff, Fr. c. |              |
| 2          | 9 kilogs. inclusive to 11 kilogs. exclusive:   |                                     |                         |              | 5          | 3 kilogs. inclusive to 5 kilogs. exclusive:   |                                     |                         |              |
| 27         | threads or less... Per 100 kilogs. N   | 341 88                              | 205 50                  | 2 1/2        | 27         | 23 threads or less... Per 100 kilogs. N   | 888 77                              | 508 30                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 410 40                              | 246 45                  | 2 1/2        | 28         | to 35 threads .. " "  | 1,114 68                            | 634 27                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 499 21                              | 299 10                  | 2 1/2        | 36         | to 43 threads .. " "  | 1,291 13                            | 735 60                  | 2 1/2        |
| 44         | threads or more .. " "   | 610 86                              | 365 40                  | 2 1/2        | 44         | threads or more .. " "  | 2,125 35                            | 1,215 50                | 2 1/2        |
| 11         | kilogs. inclusive to 15 kilogs. exclusive:   |                                     |                         |              | 11         | Less than 3 kilogs. per 100 sq. metres  |                                     |                         |              |
| 27         | threads or less... Per 100 kilogs. N   | 397 71                              | 238 65                  | 2 1/2        | 27         | Brilliant or figured tissues (1), manufactured wholly or in part with dyed threads glazed or mercerised (2) (3), in a square of 5 millimetres side, such tissues weighing:                                  |                                     |                         |              |
| 28         | to 35 threads .. " "   | 476 37                              | 282 45                  | 2 1/2        | 28         | 13 kilogs. or more per 100 sq. metres:  | 2,295 83                            | 1,370 20                | 2 1/2        |
| 36         | to 43 threads .. " "   | 588 02                              | 331 75                  | 2 1/2        | 28         | 27 threads or less... Per 100 kilogs. N   | 292 80                              | 167 02                  | 2 1/2        |
| 44         | threads or more .. " "   | 693 71                              | 478 50                  | 2 1/2        | 28         | to 35 threads .. " "  | 342 25                              | 200 17                  | 2 1/2        |
| 15         | kilogs. inclusive to 17 kilogs. exclusive:   |                                     |                         |              | 36         | to 43 threads .. " "  | 416 55                              | 242 16                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 468 76                              | 281 55                  | 2 1/2        | 44         | threads or more .. " "  | 499 78                              | 290 78                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 501 55                              | 301 05                  | 2 1/2        | 11         | kilogs. inclusive to 15 kilogs. exclusive:  |                                     |                         |              |
| 36         | to 43 threads .. " "   | 699 67                              | 418 05                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 316 49                              | 184 70                  | 2 1/2        |
| 44         | threads or more .. " "   | 1,031 62                            | 615 00                  | 2 1/2        | 28         | to 35 threads .. " "  | 380 89                              | 222 27                  | 2 1/2        |
| 17         | kilogs. inclusive to 20 kilogs. exclusive:   |                                     |                         |              | 36         | to 43 threads .. " "  | 458 17                              | 266 47                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 503 71                              | 478 50                  | 2 1/2        | 44         | threads or more .. " "  | 550 32                              | 319 51                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 596 56                              | 352 00                  | 2 1/2        | 9          | kilogs. inclusive to 11 kilogs. exclusive:  |                                     |                         |              |
| 36         | to 43 threads .. " "   | 1,232 53                            | 732 65                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 392 78                              | 228 90                  | 2 1/2        |
| 44         | threads or more .. " "   | 1,859 31                            | 1,102 60                | 2 1/2        | 28         | to 35 threads .. " "  | 473 48                              | 275 81                  | 2 1/2        |
| 20         | Less than 3 kilogs. per 100 sq. metres   |                                     |                         |              | 36         | to 43 threads .. " "  | 577 07                              | 334 98                  | 2 1/2        |
| 20         | Brilliant or figured tissues (1), bleached (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:   | 2,090 22                            | 1,239 60                | 2 1/2        | 44         | threads or more .. " "  | 707 86                              | 410 12                  | 2 1/2        |
| 13         | kilogs. or more per 100 sq. metres:  |                                     |                         |              | 7          | kilogs. inclusive to 9 kilogs. exclusive:   |                                     |                         |              |
| 27         | threads or less... Per 100 kilogs. N   | 159 80                              | 96 72                   | 2 1/2        | 28         | 28 to 35 threads .. " "   | 458 17                              | 266 47                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 188 50                              | 120 12                  | 2 1/2        | 36         | to 43 threads .. " "  | 550 32                              | 319 51                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 235 62                              | 149 76                  | 2 1/2        | 44         | threads or more .. " "  | 633 77                              | 358 30                  | 2 1/2        |
| 44         | threads or more .. " "   | 288 40                              | 184 05                  | 2 1/2        | 5          | kilogs. inclusive to 7 kilogs. exclusive:   |                                     |                         |              |
| 11         | kilogs. inclusive to 15 kilogs. exclusive:   |                                     |                         |              | 27         | 27 threads or less... Per 100 kilogs. N   | 341 40                              | 315 09                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 171 53                              | 100 20                  | 2 1/2        | 28         | to 35 threads .. " "  | 380 05                              | 337 19                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 213 60                              | 128 72                  | 2 1/2        | 36         | to 43 threads .. " "  | 511 90                              | 469 79                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 262 01                              | 166 02                  | 2 1/2        | 44         | threads or more .. " "  | 1,204 27                            | 693 00                  | 2 1/2        |
| 44         | threads or more .. " "   | 320 45                              | 204 36                  | 2 1/2        | 3          | kilogs. inclusive to 5 kilogs. exclusive:   |                                     |                         |              |
| 9          | kilogs. inclusive to 11 kilogs. exclusive:   |                                     |                         |              | 27         | 27 threads or less... Per 100 kilogs. N   | 933 77                              | 538 30                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 220 54                              | 140 40                  | 2 1/2        | 28         | to 35 threads .. " "  | 1,159 68                            | 661 27                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 271 44                              | 173 16                  | 2 1/2        | 36         | to 43 threads .. " "  | 1,436 13                            | 825 60                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 337 41                              | 211 38                  | 2 1/2        | 44         | threads or more .. " "  | 2,170 33                            | 1,245 50                | 2 1/2        |
| 44         | threads or more .. " "   | 420 35                              | 268 32                  | 2 1/2        | 11         | Less than 3 kilogs. per 100 sq. metres:   | 2,440 83                            | 1,400 20                | 2 1/2        |
| 7          | kilogs. inclusive to 9 kilogs. exclusive:  |                                     |                         |              | 11         | Brilliant or figured tissues (1), dyed (2), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing:  |                                     |                         |              |
| 27         | threads or less... Per 100 kilogs. N   | 262 01                              | 166 02                  | 2 1/2        | 13         | 13 kilogs. or more per 100 sq. metres:  |                                     |                         |              |
| 28         | to 35 threads .. " "   | 320 45                              | 204 36                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 161 00                              | 110 60                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 403 39                              | 257 40                  | 2 1/2        | 28         | to 35 threads .. " "  | 190 00                              | 130 10                  | 2 1/2        |
| 44         | threads or more .. " "   | 563 61                              | 358 00                  | 2 1/2        | 36         | to 43 threads .. " "  | 226 25                              | 154 80                  | 2 1/2        |
| 5          | kilogs. inclusive to 7 kilogs. exclusive:  |                                     |                         |              | 44         | threads or more .. " "  | 266 83                              | 183 40                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 314 79                              | 201 24                  | 2 1/2        | 11         | kilogs. inclusive to 13 kilogs. exclusive:  |                                     |                         |              |
| 28         | to 35 threads .. " "   | 339 30                              | 216 84                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 176 93                              | 121 00                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 456 53                              | 310 44                  | 2 1/2        | 28         | to 35 threads .. " "  | 208 85                              | 143 10                  | 2 1/2        |
| 44         | threads or more .. " "   | 735 15                              | 404 00                  | 2 1/2        | 36         | to 43 threads .. " "  | 246 53                              | 169 10                  | 2 1/2        |
| 9          | kilogs. inclusive to 5 kilogs. exclusive:  |                                     |                         |              | 44         | threads or more .. " "  | 291 50                              | 200 30                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 563 61                              | 358 00                  | 2 1/2        | 8          | kilogs. inclusive to 11 kilogs. exclusive:  |                                     |                         |              |
| 28         | to 35 threads .. " "   | 706 87                              | 447 72                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 214 65                              | 147 00                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 882 18                              | 561 60                  | 2 1/2        | 28         | to 35 threads .. " "  | 253 80                              | 174 30                  | 2 1/2        |
| 44         | threads or more .. " "   | 1,347 77                            | 858 00                  | 2 1/2        | 36         | to 43 threads .. " "  | 304 55                              | 209 40                  | 2 1/2        |
| 13         | Less than 3 kilogs. per 100 sq. metres   |                                     |                         |              | 44         | threads or more .. " "  | 368 35                              | 263 60                  | 2 1/2        |
| 13         | Brilliant or figured tissues (1), manufactured wholly or in part with bleached threads (2) (3), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing: | 1,519 31                            | 967 20                  | 2 1/2        | 7          | kilogs. inclusive to 9 kilogs. exclusive:   |                                     |                         |              |
| 13         | 13 kilogs. or more per 100 sq. metres:   |                                     |                         |              | 27         | 27 threads or less... Per 100 kilogs. N   | 246 55                              | 169 10                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 237 80                              | 137 02                  | 2 1/2        | 28         | to 35 threads .. " "  | 291 50                              | 200 30                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 297 26                              | 170 12                  | 2 1/2        | 36         | to 43 threads .. " "  | 355 30                              | 244 50                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 371 53                              | 212 16                  | 2 1/2        | 44         | threads or more .. " "  | 478 55                              | 329 00                  | 2 1/2        |
| 44         | threads or more .. " "   | 454 78                              | 260 78                  | 2 1/2        | 5          | kilogs. inclusive to 7 kilogs. exclusive:   |                                     |                         |              |
| 11         | kilogs. inclusive to 15 kilogs. exclusive:   |                                     |                         |              | 27         | 27 threads or less... Per 100 kilogs. N   | 287 45                              | 197 70                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 270 49                              | 154 70                  | 2 1/2        | 28         | to 35 threads .. " "  | 346 00                              | 218 70                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 338 88                              | 192 27                  | 2 1/2        | 36         | to 43 threads .. " "  | 419 10                              | 280 70                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 413 12                              | 256 47                  | 2 1/2        | 44         | threads or more .. " "  | 610 70                              | 420 00                  | 2 1/2        |
| 44         | threads or more .. " "   | 505 32                              | 293 41                  | 2 1/2        | 3          | kilogs. inclusive to 5 kilogs. exclusive:   |                                     |                         |              |
| 9          | kilogs. inclusive to 11 kilogs. exclusive:   |                                     |                         |              | 27         | 27 threads or less... Per 100 kilogs. N   | 478 59                              | 329 00                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 347 78                              | 198 90                  | 2 1/2        | 28         | to 35 threads .. " "  | 588 75                              | 403 10                  | 2 1/2        |
| 28         | to 35 threads .. " "   | 428 04                              | 248 31                  | 2 1/2        | 36         | to 43 threads .. " "  | 723 60                              | 498 00                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 532 07                              | 304 94                  | 2 1/2        | 44         | threads or more .. " "  | 1,081 75                            | 745 00                  | 2 1/2        |
| 44         | threads or more .. " "   | 662 88                              | 380 12                  | 2 1/2        | 11         | Less than 3 kilogs. per 100 sq. metres:   | 1,213 70                            | 836 00                  | 2 1/2        |
| 7          | kilogs. inclusive to 9 kilogs. exclusive:  |                                     |                         |              | 11         | Brilliant or figured tissues (1), manufactured wholly or in part with dyed threads glazed or mercerised (2) (3), containing in warp and wool (3), in a square of 5 millimetres side, such tissues weighing: |                                     |                         |              |
| 27         | threads or less... Per 100 kilogs. N   | 413 17                              | 236 47                  | 2 1/2        | 13         | 13 kilogs. or more per 100 sq. metres:  |                                     |                         |              |
| 28         | to 35 threads .. " "   | 506 32                              | 298 51                  | 2 1/2        | 27         | 27 threads or less... Per 100 kilogs. N   | 426 40                              | 285 09                  | 2 1/2        |
| 36         | to 43 threads .. " "   | 636 11                              | 364 65                  | 2 1/2        | 28         | to 35 threads .. " "  | 555 05                              | 307 19                  | 2 1/2        |
| 44         | threads or more .. " "   | 888 77                              | 508 30                  | 2 1/2        | 36         | to 43 threads .. " "  | 766 90                              | 439 70                  | 2 1/2        |
| 9          | kilogs. inclusive to 7 kilogs. exclusive:  |                                     |                         |              | 44         | threads or more .. " "  | 1,153 27                            | 663 00                  | 2 1/2        |
| 27         | threads or less... Per 100 kilogs. N   | 426 40                              | 285 09                  | 2 1/2        |            |   |                                     |                         |              |

(1) The duties levied on figured tissues are applied to (1) tissues of 5 lines or more, presenting in their texture the effect of checks, described in No. 411; (2) tissues in imitation of gauzes, called "soft" or "sophies"; (3) plain or figured "cellular" tissues with warp and wool.

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatches (4 "hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(1) The duties levied on figured tissues are applied to (1) tissues of 5 lines or more, presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues in imitation of gauzes, called "soft" or "sophies"; (3) plain or figured "cellular" tissues with warp and wool.

(2) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatches (4 "hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(6) Tissues of the kind, goffered, counting 30 hatches (4 "hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b (respectively 15 and 10 francs per 100 kilograms).

## 10.

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou moins" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 41; (2) tissues in imitation of gauzes, called "soft" or "sophies"; (3) plain or figured "cellular" tissues with warp and woof.

(2) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

In the Minimum Tariff, the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of the kind, goffered, counting 30 hatchings ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 40b.

(4) In counting the warp and woof threads, fractions of threads are ignored.

(5) Tissues of the kind, mercerised in the piece or goffered, counting 30 hatchings ("hachures") or more to the 5 millimetres pay, in addition the surtax mentioned in No. 40b.

(3) Tissues of the kind mercerised in the piece, pay, in addition, the surtax mentioned in No. 406b.

## XXV.—TISSEUSE—continued.

| XXV.—TISSEUSE—continued. |  | DUTIES<br>(Additional taxes and 4% included). |                   |     | Coefficient. | Tariff No. |  | DUTIES<br>(Additional taxes and 4% included). |                   |     | Coefficient. |
|--------------------------|--|---|-------------------|-----|--------------|------------|--|---|-------------------|-----|--------------|
| Tariff No.               |  | General<br>Tariff<br>Fr. c.                   | Minimum<br>Fr. c. |     |              |            |  | General<br>Tariff<br>Fr. c.                   | Minimum<br>Fr. c. |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Manufactured with dyed threads,<br>glazed or mercerised (1) (2):   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 325 00  | 210 00            | 1 4 |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 479 20  | 294 00            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 430 00  | 285 00            | 1 4 |              |            | Per 100 kilograms, N   | 625 15  | 391 50            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            | Per 100 kilograms, N   | 771 10  | 489 00            | 1 4 |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | More than 12 threads " "   | 1,053 00                                      | 646 00            | 1 4 |              |
|                          | Per 100 kilograms, N   | 373 00  | 234 00            | 1 4 |              |            | Articles bordered ( <i>encadrés</i> ):   |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Common, namely with straight warp  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 496 00  | 319 00            | 1 4 |              |            | and single woof:   |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | Containing in warp, on a width of 25   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 619 00  | 404 00            | 1 4 |              |            | millimètres (3):   |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | Unbleached (4):  |   |                   |     |              |
|                          | Manufactured with dyed threads, glazed or mercerised (1) (2):  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Per 100 kilograms, N   | 192 00  | 138 00            | 1 4 |              |
|                          | Per 100 kilograms, N   | 370 00  | 240 00            | 1 4 |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 264 00  | 195 50            | 1 4 |              |
|                          | Per 100 kilograms, N   | 475 00  | 315 00            | 1 4 |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | Per 100 kilograms, N   | 326 00  | 258 00            | 1 4 |              |
|                          | Per 100 kilograms, N   | 580 00  | 390 00            | 1 4 |              |            | More than 12 threads " "   | 480 00  | 345 00            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | Bleached (4):  |   |                   |     |              |
|                          | Bobbinet ( <i>tulle</i> ), for curtains, counter-panes, quilt covers, arm-chair covers, etc. (with the exception of bands):  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Other than common, i.e., with Jacquard warp with two or more woofs &c. containing in warp, on a width of 25 millimètres (3): |   |                   |     |              |            | Per 100 kilograms, N   | 249 60  | 165 60            | 1 4 |              |
|                          | Unbleached (4):  |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Per 100 kilograms, N   | 343 20  | 234 60            | 1 4 |              |
|                          | Per 100 kilograms, N   | 222 40  | 156 00            | 1 4 |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 436 80  | 303 60            | 1 4 |              |
|                          | Per 100 kilograms, N   | 305 80  | 221 00            | 1 4 |              |            | More than 12 threads " "   | 624 00  | 414 00            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | Dyed (4):  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 389 20  | 286 00            | 1 4 |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | Per 100 kilograms, N   | 237 60  | 168 00            | 1 4 |              |
|                          | Bleached (4):  |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Per 100 kilograms, N   | 309 00  | 225 50            | 1 4 |              |
|                          | Per 100 kilograms, N   | 289 12  | 187 20            | 1 4 |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 381 00  | 283 00            | 1 4 |              |
|                          | Per 100 kilograms, N   | 397 54  | 265 20            | 1 4 |              |            | More than 12 threads " "   | 325 00  | 375 00            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | Other than common:   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 505 96  | 343 20            | 1 4 |              |            | Containing in warp on a width of 25  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | millimètres (3):   |   |                   |     |              |
|                          | Dyed (4):  |   |                   |     |              |            | Unbleached (4):  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 267 40  | 186 00            | 1 4 |              |            | Per 100 kilograms, N   | 266 88  | 179 40            | 1 4 |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 350 80  | 251 00            | 1 4 |              |            | Per 100 kilograms, N   | 366 96  | 264 15            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 434 20  | 316 00            | 1 4 |              |            | Per 100 kilograms, N   | 467 04  | 323 90            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | More than 12 threads " "   | 667 20  | 448 50            | 1 4 |              |
|                          | Manufactured with bleached threads (1) (2) (4):  |   |                   |     |              |            | Bleached (4):  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 455 92  | 265 20            | 1 4 |              |            | Per 100 kilograms, N   | 346 94  | 215 28            | 1 4 |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 626 88  | 375 70            | 1 4 |              |            | Per 100 kilograms, N   | 477 04  | 304 98            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 797 86  | 436 20            | 1 4 |              |            | Per 100 kilograms, N   | 607 15  | 394 68            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | More than 12 threads " "   | 867 86  | 538 20            | 1 4 |              |
|                          | Manufactured with dyed threads (1) (2) (4):  |   |                   |     |              |            | Dyed (4):  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 434 20  | 264 00            | 1 4 |              |            | Per 100 kilograms, N   | 311 88  | 209 40            | 1 4 |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 580 16  | 361 50            | 1 4 |              |            | Per 100 kilograms, N   | 411 96  | 284 15            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 726 10  | 459 00            | 1 4 |              |            | Per 100 kilograms, N   | 512 04  | 358 90            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | More than 12 threads " "   | 712 20  | 478 50            | 1 4 |              |
|                          | Manufactured with unbleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            | Bobbinet ( <i>tulle</i> ) for curtains, counter-panes, quilt covers, arm-chair covers, etc. (with the exception of bands): |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Common, i.e., with straight warp   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 434 20  | 264 00            | 1 4 |              |            | and single woof:   |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Containing in the warp on a width  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | of 25 millimètres (1):   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 580 16  | 361 50            | 1 4 |              |            | Manufactured with bleached   |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | threads (4) (1) (2):   |   |                   |     |              |
|                          | Manufactured with dyed threads (1) (2) (4):  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | Per 100 kilograms, N   | 303 60  | 234 60            | 1 4 |              |
|                          | Per 100 kilograms, N   | 434 20  | 264 00            | 1 4 |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 541 20  | 332 35            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 580 16  | 361 50            | 1 4 |              |            | Per 100 kilograms, N   | 688 80  | 430 10            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | More than 12 threads " "   | 984 00  | 586 50            | 1 4 |              |
|                          | Manufactured with dyed threads (1) (2) (4):  |   |                   |     |              |            | Manufactured with dyed threads   |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | (4) (1) (2):   |   |                   |     |              |
|                          | Per 100 kilograms, N   | 434 20  | 264 00            | 1 4 |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Per 100 kilograms, N   | 381 00  | 237 00            | 1 4 |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | From 8 to 10 threads, inclusive..  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 580 16  | 361 50            | 1 4 |              |            | Per 100 kilograms, N   | 507 00  | 323 25            | 1 4 |              |
|                          | More than 12 threads " "   |   |                   |     |              |            | From 10 to 12 threads, inclusive   |   |                   |     |              |
|                          | Manufactured with unbleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            | Per 100 kilograms, N   | 623 00  | 409 50            | 1 4 |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            | More than 12 threads " "   | 485 00  | 347 50            | 1 4 |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            | Manufactured with unbleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            | Up to 8 threads, inclusive.....  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            | Per 100 kilograms, N   | 381 00  | 237 00            | 1 4 |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 10 threads, inclusive..  |   |                   |     |              |            |  |   |                   |     |              |
|                          | From 10 to 12 threads, inclusive   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 671 88  | 405 70            | 1 4 |              |            |  |   |                   |     |              |
|                          | More than 12 threads " "   |   |                   |     |              |            |  |   |                   |     |              |
|                          | Manufactured with bleached threads, glazed or mercerised (1) (2):  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Up to 8 threads, inclusive.....  |   |                   |     |              |            |  |   |                   |     |              |
|                          | Per 100 kilograms, N   | 500 92  | 295 20            | 1 4 |              |            |  |   |                   |     |              |
|                          | From 8 to 1  |   |                   |     |              |            |  |   |                   |     |              |



|  | DUTIES<br>(Additional taxes<br>and 4% included). |                             | Coefficient. | Tariff<br>No. |  | DUTIES<br>(Additional taxes<br>and 4% included). |                             | Coefficient. |
|--|--|-----------------------------|--------------|---------------|--|--|-----------------------------|--------------|
|  | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. |              |               |  | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. |              |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 507 00   | 323 25                      | 1 4          |               | Hosiery tissues in the piece, weighing<br>per square metre :   |  |                             |              |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 633 00   | 409 50                      | 1 4          |               | Less than 100 grammes . . . . .  | 635 00   | 425 00                      |              |
| More than 12 threads . . . . .   | 885 00   | 547 50                      | 1 4          |               | Per 100 kilogs. N  | 300 00   | 200 00                      |              |
| Manufactured with bleached<br>threads, glazed or mercerised (4)<br>(1) :   |  |                             |              |               | From 100 to 150 grammes . . . . .  | 150 00   | 100 00                      |              |
| Up to 8 threads, inclusive . . . . .   | 438 60   | 264 60                      | 1 4          |               | More than 150 grammes . . . . .  |  |                             |              |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 586 20   | 362 35                      | 1 4          |               | All other articles, including clothing or<br>parts of clothing, made up or not . . . . .   | 450 00   | 300 00                      |              |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 733 80   | 460 10                      | 1 4          |               | All articles, other than gloves of knitted<br>material, embroidered by hand or by<br>machine, or ornamented with lace or<br>trimmings, including stockings and<br>socks, open worked or <i>d'grisette</i> and<br>stockings striped lengthways by figure<br>weaving ( <i>brochage</i> ) Per 100 kilogs. N                                 | 900 00   | 600 00(1)                   | 2 4          |
| More than 12 threads . . . . .   | 1,029 00   | 616 50                      | 1 4          |               | 419b. Plastered splints or tubular bands<br>of cotton hosiery-stuff, combined with<br>plaster, for surgical dressings, with<br>accessories of jute-tissue, cotton gauze,<br>safety pins, including the soldered<br>box, provided the weight of the plaster<br>represents at least 70% of the total<br>weight . . . . . Per 100 kilogs. N | 25 00  | 12 00                       |              |
| Manufactured with dyed threads,<br>glazed or mercerised (4) (2) :  |  |                             |              |               | 420. Lace, machine-made; bobbinet ( <i>taille</i> )<br>or guipure in hands or widths,<br>blondes, laces, cordons, trimmings,<br>tattings, and generally all fancy<br>articles, other than bobbinet for<br>curtains, bol covers, and real tails,<br>weighing per 100 square metres :  |  |                             |              |
| Up to 8 threads, inclusive . . . . .   | 426 00   | 267 00                      | 1 4          |               | Unbleached (1) :   |  |                             |              |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 532 00   | 353 25                      | 1 4          |               | 25 kilogs. and less Per 100 kilogs. N  | 650 00   | 500 00                      | 1 4          |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 678 00   | 439 50                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 350 00   | 230 00                      | 1 4          |
| More than 12 threads . . . . .   | 930 00   | 577 50                      | 1 4          |               | 30 kilogs. and more . . . . .  | 250 00   | 200 00                      | 1 4          |
| Other than common :<br>Containing in the warp in a width<br>of 25 millimetres (1) :  |  |                             |              |               | Bleached (1) :   |  |                             |              |
| Articles bordered ( <i>encadrés</i> ) :  |  |                             |              |               | 25 kilogs. and less . . . . .  | 845 00   | 600 00                      | 1 4          |
| Manufactured with bleached<br>threads (2) (3) :  |  |                             |              |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 455 00   | 336 00                      | 1 4          |
| Up to 8 threads, inclusive . . . . .   | 547 10   | 304 98                      | 1 4          |               | 30 kilogs. and more . . . . .  | 325 00   | 240 00                      | 1 4          |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 752 26   | 432 05                      | 1 4          |               | Dyed (2) :   |  |                             |              |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 957 43   | 559 13                      | 1 4          |               | 25 kilogs. and less . . . . .  | 695 00   | 530 00                      | 1 4          |
| More than 12 threads . . . . .   | 1,367 76   | 762 45                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 395 00   | 310 00                      | 1 4          |
| Manufactured with dyed threads<br>(3) (4) :  |  |                             |              |               | 30 kilogs. and more . . . . .  | 265 00   | 230 00                      | 1 4          |
| Up to 8 threads, inclusive . . . . .   | 512 04   | 299 10                      | 1 4          |               | Manufactured with bleached threads (1) :   |  |                             |              |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 687 18   | 411 22                      | 1 4          |               | 25 kilogs. and less Per 100 kilogs. N  | 1,332 50   | 850 00                      | 1 4          |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 862 32   | 523 35                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 717 50   | 476 00                      | 1 4          |
| More than 12 threads . . . . .   | 1,212 60   | 702 75                      | 1 4          |               | 30 kilogs. and more . . . . .  | 512 50   | 340 00                      | 1 4          |
| Manufactured with unbleached<br>threads, glazed or mercerised (1) :  |  |                             |              |               | Manufactured with dyed threads (2) :   |  |                             |              |
| Up to 8 threads, inclusive . . . . .   | 512 04   | 299 10                      | 1 4          |               | 25 kilogs. and less Per 100 kilogs. N  | 1,182 50   | 780 00                      | 1 4          |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 687 18   | 411 22                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 467 50   | 450 00                      | 1 4          |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 862 32   | 523 35                      | 1 4          |               | 30 kilogs. and more . . . . .  | 482 50   | 330 00                      | 1 4          |
| More than 12 threads . . . . .   | 1,212 60   | 702 75                      | 1 4          |               | Manufactured with unbleached<br>threads, glazed or mercerised :  |  |                             |              |
| Manufactured with bleached<br>threads, glazed or mercerised (1) :  |  |                             |              |               | 25 kilogs. and less Per 100 kilogs. N  | 1,182 50   | 780 00                      | 1 4          |
| Up to 8 threads, inclusive . . . . .   | 592 10   | 334 98                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 457 50   | 450 00                      | 1 4          |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 797 26   | 462 05                      | 1 4          |               | 30 kilogs. and more . . . . .  | 482 50   | 330 00                      | 1 4          |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 1,002 43   | 589 13                      | 1 4          |               | Manufactured with bleached threads,<br>glazed or mercerised :  |  |                             |              |
| More than 12 threads . . . . .   | 1,412 76   | 792 45                      | 1 4          |               | 25 kilogs. and less Per 100 kilogs. N  | 1,377 50   | 880 00                      | 1 4          |
| Manufactured with dyed threads,<br>glazed or mercerised (1) :  |  |                             |              |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 767 50   | 506 00                      | 1 4          |
| Up to 8 threads, inclusive . . . . .   | 557 04   | 329 10                      | 1 4          |               | 30 kilogs. and more . . . . .  | 557 50   | 370 00                      | 1 4          |
| From 8 to 10 threads, inclusive.<br>Per 100 kilogs. N  | 732 18   | 441 22                      | 1 4          |               | Manufactured with dyed threads,<br>glazed or mercerised :  |  |                             |              |
| From 10 to 12 threads, inclusive.<br>Per 100 kilogs. N   | 907 32   | 553 35                      | 1 4          |               | 25 kilogs. and less Per 100 kilogs. N  | 1,227 50   | 810 00                      | 1 4          |
| More than 12 threads . . . . .   | 1,257 60   | 732 75                      | 1 4          |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 702 50   | 480 00                      | 1 4          |
| 418. Blankets :  |  |                             |              |               | 30 kilogs. and more . . . . .  | 527 50   | 360 00                      | 1 4          |
| Unbleached (4) . . . . .   | 85 00  | 65 00                       | 3            |               | 420b. Lace, hand-made :  |  |                             |              |
| Bleached (4) . . . . .   | 110 50   | 78 00                       | 3            |               | Unbleached (1) :   |  |                             |              |
| Dyed (4) . . . . .   | 130 00   | 95 00                       | 3            |               | 25 kilogs. and less Per 100 kilogs. N  | 1,137 50   | 875 00                      | 1 5          |
| Manufactured with threads (1) (2) :  |  |                             |              |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 612 50   | 490 00                      | 1 5          |
| Bleached (4) . . . . .   | 174 25   | 110 50                      | 3            |               | 30 kilogs. and more . . . . .  | 437 50   | 350 00                      | 1 5          |
| Dyed (4) . . . . .   | 193 75   | 127 50                      | 3            |               | Bleached (1) :   |  |                             |              |
| Unbleached, glazed or mercerised<br>Per 100 kilogs. N  | 193 75   | 127 50                      | 3            |               | 25 kilogs. and less . . . . .  | 1,178 75   | 1,050 00                    | 1 5          |
| Bleached, glazed or mercerised . . . . .   | 219 25   | 140 50                      | 3            |               | More than 25 and less than 30 kilogs.<br>Per 100 kilogs. N   | 796 25   | 588 00                      | 1 5          |
| Dyed, glazed or mercerised . . . . .   | 238 75   | 157 50                      | 3            |               | 30 kilogs. and more . . . . .  | 568 75   | 420 00                      | 1 5          |
| 419. Hosiery of cotton, so-called hosiery<br>of thread, Persian thread, " <i>broader</i> ,"<br>or Scotch thread, pure or mixed : |  |                             |              |               | Dyed (4) :   |  |                             |              |
| Gloves . . . . . Per 100 kilogs. N   | 1,300 00   | 900 00                      | 2 3          |               | 25 kilogs. and less . . . . .  | 1,182 50   | 927 50                      | 1 5          |

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff, the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised thread does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the full part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406b.

(1) In the Minimum Tariff, articles of hosiery trimmed with crochet, lace, ribbon, tape, galloon, and other ornaments, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 15% the value of the article.

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406b.

(2) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.



|  | DUTIES<br>(Additional taxes<br>and 4% included).   |                             |          | Coefficient. | Tariff<br>No. | DUTIES<br>(Additional taxes<br>and 4% included).  |                                  |           | Coefficient. |
|--|--|-----------------------------|----------|--------------|---------------|---|----------------------------------|-----------|--------------|
|  | General<br>Tariff<br>Fr. c.  | Minimum<br>Tariff<br>Fr. c. |          |              |               | General<br>Tariff<br>Fr. c.   | Minimum<br>Tariff<br>Fr. c.      |           |              |
| Bleached, glazed or<br>mercerized.....   | Per 100 kilogs. N  | 2,085 00                    | 1,390 00 | 1-4          | 438.          | Tissues of pure wool:<br>Cloths, casimirs, and other fullyed tissues,<br>and short-napped tissues not fullyed.<br>Stuffs for furniture, weighing more<br>than 400 grammes to the square<br>mètre.....   | Per 100 kilogs. N                | 124 00    | 100 00 3     |
| Dyed, glazed or<br>mercerized.....   | "  | 1,840 00                    | 1,260 00 | 1-4          | 439.          | Moire .....   | "                                | 75 00     | 50 00 3      |
| Curtains, embroidered on tulle of<br>meshes or more per centimetre, called<br>lace curtains, embroidered with two<br>cotton threads, of which one is finer<br>than the other:                                |  |                             |          |              | 440.          | Tissues for clothing, drapery, &c.:<br>Muslin delaine, printed.....   | Per 100 kilogs. N                | 225 00    | 155 00 3     |
| Unbleached (1)....   | Per 100 kilogs. N  | 1,500 00                    | 1,000 00 |              | 441.          | Other, weighing per square mètre, lists in-<br>cluded, 250 grammes or less.....   | Per 100 kilogs. N                | 210 00    | 140 00 3     |
| Bleached (1).....  | "  | 1,950 00                    | 1,200 00 |              | 441b.         | From 251 to 400 grammes inclusive....   | Per 100 kilogs. N                | 270 00    | 220 00 3     |
| Dyed (1).....  | "  | 1,345 00                    | 1,030 00 |              |               | From 401 to 550 grammes, inclusive....  | Per 100 kilogs. N                | 230 00    | 180 00 3     |
| Manufactured with threads:   |  |                             |          |              |               | From 551 to 700 grammes, inclusive....  | Per 100 kilogs. N                | 190 00    | 140 00 3     |
| Bleached (1).....  | "  | 3,075 00                    | 1,700 00 |              |               | Above 700 grammes .....   | Per 100 kilogs. N                | 140 00    | 110 00 3     |
| Dyed (1).....  | "  | 2,670 00                    | 1,530 00 |              | 441c.         | Tissues of pure wool, cloth style ( <i>drapés</i> )<br>plain, dyed in the piece called "ama-<br>zone," combed and carded, or wholly<br>carded, weighing per square mètre,<br>selvage included: †  | Per 100 kilogs. N                | 315 00    | 230 00 3     |
| Unbleached, glazed<br>or mercerized.....   | "  | 2,670 00                    | 1,530 00 |              |               | 100 grammes at most.....  | Per 100 kilogs. N                | 315 00    | 230 00 3     |
| Bleached, glazed or<br>mercerized.....   | "  | 3,120 00                    | 1,730 00 |              |               | 401 grammes or more.....  | Per 100 kilogs. N                | 140 00    | 110 00 3     |
| Dyed, glazed or mer-<br>cerized.....   | "  | 2,715 00                    | 1,560 00 |              | 442.f         | (3) Carpets of any origin, knotted or<br>twisted pile, and imitation thereof:<br>Of 200 rows ( <i>rangées</i> ) and less.....   | Per square mètre                 | 10 00     | 6 50 1-2     |
| Muslins, figured or embroidered with<br>crotchets, for furniture or clothing:  |  |                             |          |              |               | Of 201 to 350 rows ( <i>rangées</i> ) .....   | "                                | 12 00     | 8 00 1-2     |
| Unbleached (1)....   | Per 100 kilogs. N  | 400 00                      | 320 00   | 2-4          |               | Above 350 rows ( <i>rangées</i> ) .....   | "                                | 18 00     | 12 00 1-2    |
| Bleached (1).....  | "  | 320 00                      | 384 00   | 2-4          |               | Carpets from the Jacquard looms, chenille<br>and velveted carpets.....  | Per 100 kilogs. N                | 120 00    | 80 00 2-4    |
| Dyed (1).....  | "  | 445 00                      | 350 00   | 2-4          |               | Plain or printed.....   | "                                | 68 00     | 45 00 2-5    |
| Manufactured with threads:   |  |                             |          |              |               | Chenille ( <i>bouche</i> ).....   | "                                | 83 00     | 55 00 2-5    |
| Bleached (1)....   | "  | 820 00                      | 544 00   | 2-4          |               | Velveted.....   | "                                | 120 00    | 80 00 2-5    |
| Dyed (1).....  | "  | 745 00                      | 510 00   | 2-4          | 443.          | Hosiery:<br>Gloves.....   | "                                | 900 00    | 600 00 1-6   |
| Unbleached, glazed<br>or mercerized.....   | "  | 745 00                      | 510 00   | 2-4          |               | Other articles of all sorts:<br>Tissues in the piece, weighing to the<br>square mètre:  |                                  |           |              |
| Bleached, glazed<br>or mercerized.....   | "  | 865 00                      | 574 00   | 2-4          |               | Less than 100 grammes .....   | Per 100 kilogs. N                | 435 00    | 290 00 2-2   |
| Dyed, glazed or<br>mercerized.....   | "  | 790 00                      | 540 00   | 2-4          |               | 100 to 150 grammes .....  | "                                | 390 00    | 260 00 2-2   |
| Cotton tissues, pure, bleached, dyed,<br>printed, mercerized, stamped ( <i>gouffrés</i> ),<br>not separately dutiable in these states<br>(with the exception of plunetis and<br>figural gauzes No. 423)..... | Dutiable as unbleached<br>tissues according to<br>kind, with addition<br>of the surtaxes pro-<br>vided for in Nos.<br>405, 406, 406b & 407 |                             |          |              |               | 151 to 250 grammes .....  | "                                | 345 00    | 230 00 2-2   |
|  |  |                             |          |              |               | 251 to 400 grammes .....  | "                                | 300 00    | 200 00 2-2   |
|  |  |                             |          |              |               | 401 to 550 grammes .....  | "                                | 255 00    | 170 00 2-2   |
|  |  |                             |          |              |               | 551 to 700 grammes .....  | "                                | 210 00    | 140 00 2-2   |
|  |  |                             |          |              |               | Above 700 grammes .....   | "                                | 165 00    | 110 00 2-2   |
|  |  |                             |          |              |               | All other articles, including clothing and<br>parts thereof, whether made up or not<br>.....  | Per 100 kilogs. N                | 450 00    | 300 00 3-1   |
| 28. Wicks for lamps, and plaited wicks for<br>candles.....   | Per 100 kilogs. N  | 95 00                       | 75 00    | 3            |               | All articles other than gloves of knitted<br>material, embroidered by hand or ma-<br>chine, or ornamented with lace or<br>trimmings.....  | Per 100 kilogs. N                | 900 00    | 600 00 1-9   |
| 29. Incandescent mantles impregnated with<br>certain metal salts (thorium, cerium,<br>&c.), calcined or not, colloidalized or<br>not (?).....  | Per 1,000  | 60 00                       | 40 00    | 2            |               | Note.—In the minimum tariff articles of<br>hosiery, trimmed with crochet, lace,<br>ribbon, tape, galloons and other orna-<br>ments, shall not be considered as em-<br>brodered or ornamented with lace or<br>trimming, provided that such additions<br>be simple accessories, increasing by less<br>than 15 per cent. the price of the article. |                                  |           |              |
| 30. Heddies of twisted thread for weaving,<br>glazed or not.....   | Per 100 kilogs. N  | 225 00                      | 150 00   | 3            | 444.          | Trimnings, ribbons and tapes of pure<br>wool.....   | Per 100 kilogs. N                | 300 00    | 200 00 2     |
| 31. Oil-cloths:.....   | "  | 20 00                       | 15 00    | 2-9          |               | Mixed with silk or floss silk, the wool pre-<br>dominating in weight.....   | Per 100 kilogs. N                | 450 00    | 300 00 2-3   |
| 32. For packing.....   | "  | 60 00                       | 40 00    | 3            | 445.          | Per or red caps ( <i>bonnets rouges</i> )....   | Each                             | 0 50      | 0 35 1-6     |
| 33. Tissues of cotton mixed with other mate-<br>rials, cotton predominating in weight:<br>Pinas of silk, mixed with cotton: (4)<br>Black, for men's silk hats.....   | Per 100 kilogs. N  | 450 00                      | 300 00   | 2            | 446.          | Hangings ( <i>tapisseries</i> ).....  | Per 100 kilogs. N                | 620 00    | 500 00 2     |
| Other.....   | "  | 750 00                      | 500 00   | 2            | 447.          | Shawls, broché or figured, other than<br>Indian Cashmeres, and knitted shawls<br>.....  | Per 100 kilogs. N                | 397 00    | 320 00       |
| 34. Stuffs:<br>Of silk, floss silk and cotton .....  | "  | 490 00                      | 372 00   | 1-8          | 448.          | Lace.....   | As lace and guipure<br>of cotton |           |              |
| Other.....   | "  | 160 00                      | 124 00   | 3            | 449.          | Guipure.....  | As lace and guipure<br>of cotton |           |              |
| 35. Ribbons and tapes mixed:<br>With silk.....   | "  | 490 00                      | 372 00   | 2-4          | 450.          | Bolting cloth, seamless. Per 100 kilogs. N  | 198 00                           | 160 00 3  |              |
| With materials other than silk.....  | Duties on ribbons and<br>tapes of cotton, pure   |                             |          | 1-3          | 451.          | Black.....  | 87 00                            | 55 00 1-6 |              |
| 36. Trimmings, mixed:<br>With silk.....  | Per 100 kilogs. N  | 490 00                      | 372 00   | 1-1          | 452.          | Li slip-pers and fur-lined shoes (called<br>Strasbourg shoes).....  | Per 100 kilogs. N                | 100 00    | 87 00 1-6    |
| Otherwise mixed.....   | Duties on trimmings<br>of pure cotton  |                             |          | 1-3          | 453.          | Cloth list .....  | Free                             | Free      |              |
| 37. Other.....   | Duties on tissues<br>of pure cotton,<br>according to kind  |                             |          |              |               |   |                                  |           |              |
| 38. Fishing nets of cotton, linen, hemp, jute,<br>and other vegetable fibres.....  | Duties on threads of<br>which composed<br>plus 8% 8%   |                             |          |              |               |   |                                  |           |              |

(1) Tissues of the kind, mercerised in the piece pay, in addition, the  
surtax mentioned in No. 406b

(2) Incandescent mantle of cotton, linen, or ramie tissue are dutiable  
under No. 428b.

(3) *Waterproof Cotton Canvas*.—Thick cotton canvas, made waterproof  
by the preparation of the pegmatoid kind, but containing no cellulosic,  
and the rammed side of which is grained or shagreened, like the leather  
technically known as "pantalone," is dutiable under this head.

(4) As plushes are to be dutiable, those tissues the nap (*point*) on which,  
when detached and stretched out, measures more than 3½ mm.; and as  
velvets, those in which the nap does not exceed 3½ mm. in length.

\* Same coefficient as for tissues of pure cotton, according to kind.

† Tissues simply fullyed, of which the nap is not finally laid in on  
direction, satins or *armures*, are not included in this category.

‡ The surface is measured on the body of the carpet, including the  
ends, selvage and fringes. An allowance of 2% will be made in the  
composition of the rows (*rangées*).

(5) The unit for calculating the number of rows (*rangées*) is a mètre  
in depth in the direction of the warp; the measurement is made over 10  
cm., fractions of a row not being considered; the result multiplied by 10  
cm., is taken to be number of rows by the mètre; in the cases of carpets where  
the texture is not uniformly compact, the rows are counted under the  
above conditions, once on the most compact portion and once on the  
least compact, the mean of the two determining the classification of  
the carpet.

A fraction of a quotient is disregarded.



## XXV.—TISSEUS—continued.

| Tariff No. |  | DUTIES<br>(Additional taxes and 1% included).         |                          | Coefficient. | Tariff No. |   | DUTIES<br>(Additional taxes and 1% included). |   | Coefficient.  |
|------------|--|---|--------------------------|--------------|------------|---|---|---|---|
|            |  | General Tariff<br>Fr. c.                              | Minimum Tariff<br>Fr. c. |              |            |   | General Tariff<br>Fr. c.                      | Minimum Tariff<br>Fr. c.                      |   |
| 453c.      | Velvets for furniture.* Per 100 kilograms. N   | 300 00  | 225 00                   | 3            |            | Of any other origin:  |   |   |   |
| 453c.      | Tissues of wool mixed:   |   |                          |              |            | 1. Crêpe, tulle and trimmings . . . .   |   |   |   |
|            | Lasting ( <i>serge de Harro</i> ) of wool warp and cotton wool. . . . Per 100 kilograms. N   | 225 00  | 150 00                   | 2            |            | 2. Velvets and plush . . . . Per 100 kilograms. N   | 400 00  | 300 00  | 1-6   |
| 454.       | Cloth, casimire and other fully-tissed, warp of cotton and short-napped tissues not fully, with warp of cotton, the wool predominating in weight in both cases, weighing to the sq. metre: |   |                          |              |            | 3. Muslins, grenadines, veils and the like, plain, figured or broché . . . . Per 100 kilograms. N   | 600 00  | 400 00  | 1-8   |
|            | 200 grammes or less. Per 100 kilograms. N  | 225 00  | 150 00                   | 3            |            | 4. Gauze and bunting ( <i>clanerie</i> ), plain or figured . . . . Per 100 kilograms. N   | 400 00  | 300 00  | 2-1   |
|            | 201 to 300 grammes inclusive . . . . Per 100 kilograms. N  | 185 00  | 125 00                   | 3            |            | 5. Plain gauze, special for bolting mills, including bolting cloth ( <i>garnture</i> ) . . . . Per 100 kilograms. N   | 400 00  | 300 00  | 2-1   |
|            | 301 to 400 grammes inclusive. . . . Per 100 kilograms. N   | 150 00  | 100 00                   | 3            |            | 6. Close woven tissues, foulards, and all other tissues not mentioned under 1, 2, 3, 4 or 5 above:  |   |   |   |
|            | 401 to 550 grammes inclusive . . . . Per 100 kilograms. N  | 112 00  | 75 00                    | 3            |            | Unbleached Per 100 kilograms. N   | 500 00  | 300 00  | 1-9   |
|            | 551 to 700 grammes inclusive . . . . Per 100 kilograms. N  | 90 00   | 60 00                    | 3            |            | Coloured, other than black. . . . Per 100 kilograms. N  | 325 00  | 250 00  | 1-8   |
|            | Above 700 grammes . . . .  | 68 00   | 45 00                    | 3            |            | Black . . . .   |   |   |   |
| 454f.      | Tissues catching to warp or wool more than 10 per cent. of silk, or floss silk, wool predominating in weight. . . . Per 100 kilograms. N   | 260 00  | 240 00                   | 2-3          |            | Pongees, <i>corah</i> and <i>tussah</i> or <i>tusor</i> , woven in cloth, twill or serge style, of extra European manufacture: †                            |   |   |   |
|            | Tissues the warp of which is entirely of silk or floss waste, but in which the wool predominates in weight. . . . Per 100 kilograms. N   | 150 00  | 300 00                   | 2-3          |            | Habutae or similar:   |   |   |   |
|            | Carpets of wool mixed with other materials in any proportion . . . .   | Dutiable as carpets of pure wool                      |                          |              |            | Unbleached . . . . Per 100 kilograms. N   | 600 00  | 375 00  | 1-9   |
|            | Hosiery, the wool predominating in weight . . . .  | Dutiable as hosiery of pure wool                      |                          |              |            | Boiled but not bleached ‡, dyed, sized or printed . . . . Per 100 kilograms. N  | 900 00  | 600 00  | 1-9   |
|            | Other kinds, the wool predominating in weight . . . .  | Dutiable as tissues of pure wool according to kind    |                          |              |            | Shantung, honan, assan and others, unbleached or simply boiled but not bleached, dyed, sized nor printed. . . . Per 100 kilograms. N                        | 600 00  | 375 00  | 1-9   |
| 465.       | Tissues of alpaca, llama, vicuña, yak, or camel's hair:  |   |                          |              |            | †† Tissues of all kinds of artificial silk:   |   |   |   |
|            | Pure . . . . Per 100 kilograms. N  | 210 00  | 140 00                   | 3            |            | Pure . . . . Per 100 kilograms. N   | 1,350 00                                      | 900 00  | Same duty as the most highly taxed component part                                 |
|            | Mixed:   | Duties as on tissues of pure wool, according to kind§ |                          |              |            | Mixed . . . .   |   |   | Pay duty as cotton lace   |
|            | With wool, in whatever proportion. . . .   | do.   |                          |              |            | Lace of silk or of waste silk . . . .   |   |   | 1-1   |
|            | With other filaments, the alpacas, llamas, yak or camel's hair predominating in weight . . . .   | do.   |                          |              |            | Tissues and trimmings of floss silk, pure or mixed with silk. . . .   |   |   | Dutiable as foulards, crêpes, tulle, trimmings and all other tissues of pure silk |
| 456.       | Tissues of goat's hair, pure or mixed:   |   |                          |              |            |   |   |   | 1-1   |
|            | Manufactured out of Europe, the goat's hair predominating in weight:   |   |                          |              |            | Tissues of waste floss silk, for furniture, weighing more than 250 grammes to the square metre . . . . Per 100 kilograms. N                                 | 200 00  | 150 00  | 1-9   |
|            | Manufactured by hand:  |   |                          |              |            | Tissues of silk, or floss silk, mixed with other textile materials, the silk or floss silk predominating in weight:   |   |   |   |
|            | Cashmere shawls, long . . . . Each square . . . .  | 30 00   | 30 00                    |              |            | Velvet and plush: ‡   |   |   |   |
|            | Scarfs, braiding, borders, fringes . . . . Per 100 kilograms. N  | 20 00   | 20 00                    |              |            | Weighting more than 300 grammes per square metre. Per 100 kilograms. N  | 600 00  | 300 00  | 2   |
|            | Plain tissues. . . .   | 1,000 00  | 1,000 00                 |              |            | Weighting less than 300 grammes per square metre. . . . Per 100 kilograms. N  | 1,000 00                                      | 500 00  | 2   |
|            | Manufactured by machinery:   |   |                          |              |            | Trimming . . . .  | 600 00  | 400 00  | 1-1   |
|            | Shawls, plain, embroidered or broché. . . . Per 100 kilograms. N   | 1,000 00  | 1,000 00                 |              |            | Other . . . .   | 600 00  | 300 00  | 1-8   |
|            | Plain tissues. . . .   | 1,000 00  | 1,000 00                 |              |            | Hosiery of silk or floss silk:  |   |   |   |
|            | Manufactured in Europe. . . .  | Duties on tissues of wool according to class          |                          | 3            |            | Gloves . . . .  | 1,500 00                                      | 1,200 00                                      | 1-6   |
|            | Tissues of Angora goat's hair, pure or mixed, warp, and (or) wool of cotton: Astrachan and plushes, seal skin, "karakul," and similar articles. . . . Per 100 kilograms. N                 | 230 00  | 180 00                   | 2-9          |            | Other articles of every sort:   |   |   |   |
| 457.       | Other tissues of hair, pure or mixed with other filaments, the hair predominating in weight . . . . Per 100 kilograms. N   | 37 00   | 30 00                    | 2-8          |            | Tissues in the piece weighing to the square metre:  |   |   |   |
| 457b.      | Transmission belts of camel's hair, with or without an oily coating. Per 100 kilograms. N  | 50 00   | 30 00                    | 2-8          |            | Less than 75 grammes. . . . . Per 100 kilograms. N  | 750 00  | 600 00  | 1-7   |
| 457c.      | Fully-tissed tissues for carpets and furniture, of other hair, pure or mixed, the hair predominating in weight, weighing 300 grammes or more per sq. metre:                                |   |                          |              |            | 75 grammes and above . . . . Per 100 kilograms. N   | 500 00  | 400 00  | 1-7   |
|            | Unbleached, dyed or printed. . . . Per 100 kilograms. N  | 68 00   | 45 00                    | 2-8          |            | All other articles, including clothings and parts thereof, whether made up or not . . . . Per 100 kilograms. N  | 600 00  | 400 00  | 2-4   |
|            | Jacquard, dyed or clouded ( <i>choue</i> ). . . . Per 100 kilograms. N   | 90 00   | 60 00                    | 2-8          |            | All articles other than gloves, of hosiery, embroidered by hand or machine, or ornamental in any way with lace or passementerie. . . . Per 100 kilograms. N | 1,000 00                                      | 800 00  | 2   |
| 459.       | Tissues of silk, floss silk and tissues of all kinds of artificial silk:   |   |                          |              |            | Tissues and trimmings of silk or waste silk, with gold or silver:   |   |   |   |
|            | Foulards, crêpes, tulle, trimmings and all other tissues of pure silk:   |   |                          |              |            | Fine . . . . Per 100 kilograms. N   | 1,500 00                                      | 1,200 00                                      | 2   |
|            | Of Italian origin. Per 100 kilograms. N  | 600 00  |                          |              |            | Half-fine . . . .   | 435 00  | 350 00  | 3   |
|            | Other . . . .  | 1,500 00  |                          |              |            | Ribbons of silk or waste silk, pure or mixed with other textiles, most silk or waste silk:  |   |   |   |
|            | The produce of countries in the Far East, unbleached, colored and black. . . . Per 100 kilograms. N  |   | 500 00**                 | 1-9          |            | Velvet . . . . Per 100 kilograms. N   | 620 00  | 500 00  | 2   |
|            |  |   |                          |              |            | Other than velvet . . . .   | 600 00  | 400 00  | 2-3   |
|            |  |   |                          |              |            | Tissues of all kinds of artificial silk:  |   |   |   |
|            |  |   |                          |              |            | Pure . . . . Per 100 kilograms. N   | —   | 900 00  | 2-7   |
|            |  |   |                          |              |            | Mixed . . . .   | —   | Same duty as the most highly taxed component. | *   |

\* Utrecht velvets of hair of the Angora goat, or of wool, pure or mixed, the hair or wool predominating in weight, with or without admixture of silk in a proportion not exceeding 10 per cent. are included under this head.

† Same coefficient as for carpets of pure wool.

‡ Same coefficient as for hosiery of pure wool.

§ Same coefficient as for tissues of pure wool.

¶ Same coefficient as for tissues of pure wool.

\*\* The countries in the Far East entitled to the Minimum Tariff are China and Japan.

† Pongee, *corah*, *tussah* or *tusor* silk tissues in the style of cloth, smooth or twilled (*serge* ou *croisé*), unbleached or simply boiled, for sale in France for re-exportation within a year are temporarily admitted free.

‡ Articles of hosiery trimmed with croché, lace, ribbon, tape, galloons and other ornaments, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be accessories increasing by less than 15% the price of the article.

§ Tissues bleached are considered those in which the bleaching is obtained otherwise than by simple scouring.

¶ Not including the internal tax on alcohol employed in the manufacture of artificial silk with base of nitrocellulose.

\*\* Same coefficient as for the most highly taxed component.

|   | DUTIES<br>(Additional taxes<br>and 4% included).   |   | Coefficient. |
|---|--|---|--------------|
|   | General<br>Tariff<br>Fr. c.  | Minimum<br>Tariff<br>Fr. c.   |              |
| 1. Habutae and similar tissues, boiled but<br>neither bleached, dyed, sized nor<br>printed ..... Per 100 kilogs. N  | —  | 600 00  |              |
| Note.—Bleached tissues are those the<br>bleaching of which has been obtained<br>otherwise than by simply boiling them.<br>Handkerchiefs of habutae pay the<br>duties of No. 460 of the minimum tariff<br>(Convention with Japan).   |  |   |              |
| Embroideries and clothing:  |  |   |              |
| 199. 1. Embroideries on cotton tissues when<br>the tissue weighs per 100 sq. metres,<br>irrespective of the number of<br>threads:   |  |   |              |
| 5 kilogs. or more.....  | Duty on the tissue,<br>plus  | 1,600<br>frs. per<br>100 kilogs.  | —            |
| From 7 kilogs. inclusive to 9<br>kilogs. exclusive.....   | Duty on the tissue,<br>plus  | 1,800<br>frs. per<br>100 kilogs.  | —            |
| From 5 kilogs. inclusive to 7<br>kilogs. exclusive.....   | Duty on the tissue,<br>plus  | 2,000<br>frs. per<br>100 kilogs.  | —            |
| Less than 5 kilogs. ....  | Duties on the tissue,<br>plus  | 2,400<br>frs. per<br>100 kilogs.  | —            |
| 1. On cotton tissues:   |  |   |              |
| (a) Machine-made embroideries in<br>cotton thread on plain cotton tissues<br>(with warp and weft) in bands or<br>stripes presenting regular alterna-<br>tions of embroidered and unembroi-<br>dered tissue, in which the unembroi-<br>dered tissue has a width equal to or<br>greater than that of the embroidered<br>tissue, and machine-made embroi-<br>deries in cotton thread on plain<br>cotton tissue (with warp and weft)<br>called "volants," in which the un-<br>embroidered part of the tissue is<br>distinctly wider than the em-<br>broidered part..... | —  | Duty on<br>the tissue,<br>reduced<br>by 30%,<br>plus 600<br>frs. per<br>100 kilogs. | 3            |
| (b) Others.....   | —  | Duty on<br>the tissue,<br>plus 800<br>frs. per<br>100 kilogs.                       | 3            |
| 2. Embroideries on tulle, even with<br>effects obtained by chemical means<br>or by cutting out or with application<br>of some other tissue visible.....   | Duty on<br>the tulle,<br>plus 2,400<br>frs. per<br>100 kilogs.   | Duty on<br>the tulle,<br>plus 900<br>frs. per<br>100 kilogs.                        | 3            |
| 3. "Chemical" or <i>aérienne</i> embroideries<br>and embroideries with the foundation<br>cut away (1), without tissue, or with<br>tissue partially visible.....   | Duty on<br>the tulle,<br>plus 3,000<br>frs. per<br>100 kilogs.   | Duty on<br>the tulle,<br>plus 1,050<br>frs. per<br>100 kilogs.                      | 3            |
| 4. Chemical or <i>aérienne</i> embroideries and<br>embroideries with the foundation cut<br>away, with tulle partially visible....   | Duty on the tulle, plus<br>4,000 frs.  | 1,200 frs.  | 3            |
| 5. All other embroideries.....  | Duty on the tissue, plus<br>2,400 frs.   | 800 frs.  | 3            |
| 460. Clothing, underclothing, &c., and other<br>accessory articles for clothing, of tissues<br>wholly or in part made up.....   | Duty of the most<br>highly taxed tissue,<br>plus per kilo N.<br>1 fr. 50 c.<br>but this increase must<br>not be less per dozen<br>articles than<br>50 c. | 40 c.   | 3            |

|  | DUTIES<br>(Additional taxes<br>and 4% included).  |                             | Coefficient. |
|--|---|-----------------------------|--------------|
|  | General<br>Tariff<br>Fr. c.   | Minimum<br>Tariff<br>Fr. c. |              |
| 460a. Cravats and neckties of all kinds of<br>tissues and of any shape, wholly or in<br>part made up.....  | Duty of the most<br>highly taxed tissue,<br>plus per kilo N.<br>1 fr. 50 c. 2 frs.<br>but this increase must<br>not be less per dozen<br>articles than<br>1 fr. 50 c. | 1 fr.                       | 2.6          |
| 460c. (2) Collars and cuffs, fronts and shirt<br>fronts.....   | Duty of the most<br>highly taxed tissue,<br>plus per kilo N.<br>1 fr. 50 c. 1 fr.<br>but this increase must<br>not be less per dozen<br>articles than<br>1 fr.        | 75 c.                       | 3            |
| 460d. Sacks made of hemp, linen, cotton or<br>other tissues other than jute: (3)   | Duty on the tissues of<br>which composed, plus:<br>10%<br>Half the duty on empty<br>sacks   |                             | 2.1          |
| 460e. Flags, of tissue, made up.....   | Duty of the most highly<br>taxed tissue, plus<br>10%  |                             | 2.4          |
| 460f. Other made-up articles.....  | Duty of the most highly<br>taxed tissue, plus<br>10%  |                             | 2.4          |
| XXVI.—PAPER AND ARTICLES MADE OF PAPER.  |   |                             |              |
| 461. Paper of all kinds:   |   |                             |              |
| Other than so-called fancy paper:  |   |                             |              |
| Machine made, weighing more than 30<br>grammes per square metre.....   | 15 00 (4)   | 10 00*                      | 1.3          |
| Per 100 kilogs. N  |   |                             |              |
| Weighting 30 grammes or less per square<br>metre..... Per 100 kilogs. N  | 23 00   | 15 00                       | 2            |
| Cigarette paper:   |   |                             |              |
| On reels of 35 millimetres in width<br>or less..... Per 100 kilogs. N  | 30 00   | 20 00                       | 3            |
| In booklets..... " "   | 57 00   | 25 00                       | 3            |
| Form or hand made, imported in<br>sheets, with the four edges untrim-<br>med; composed of several sheets,<br>white or colored in the mass; gum-<br>med, gaffer in the paste in the<br>course of manufacture..... Per 100 kilogs. N   | 23 00   | 15 00                       | 3            |
| Sulphurised or semi-sulphurised....  | 30 00 (5)   | 20 00                       | 3            |
| Per 100 kilogs. N  |   |                             |              |
| So-called fancy paper:   |   |                             |              |
| Couched in white.... Per 100 kilogs. N   | 45 00   | 30 00                       | 1.5          |
| Couched in color, marbled, printed (1)<br>(dienné), gaffer, enamelled, stamped,<br>stearined, paraffined, cut, prepared<br>with oil or essences, prepared for de-<br>calcomanias, couched, colored or<br>marbled by machine (Diana or similar<br>process)..... Per 100 kilogs. N | 45 00 (6)   | 30 00                       | 2.5          |
| Covered wholly or partly with metal or<br>any sort either in sheets or powder....  | 90 00   | 60 00                       | 3            |
| Per 100 kilogs. N  |   |                             |              |
| Colored and cut up into bands for<br>daggers..... Per 100 kilogs. N  | 60 00   | 45 00                       | 3            |
| 461b. Wall (tapestry) paper (other than Lin-<br>crusta Walton and the like), and borders<br>of tapestry wall paper:  |   |                             |              |
| Velveted, metallised, stamped, var-<br>nished; imitation leather..... Per 100 kilogs. N  | 38 00   | 25 00                       | 1.3          |
| Others..... " "  | 26 00   | 17 00                       | 1.3          |
| 461c. Copying paper, grease transfer paper for<br>writing, and so-called carbon paper for<br>the stylus or for type-writing..... Per 100 kilogs. N   | 80 00   | 60 00                       | 3            |
| 461d. Albumenised photographic paper, not<br>sensitised (arrowroot treated with salt)<br>..... Per 100 kilogs. N   | 150 00  | 100 00                      | 3            |
| Sensitised paper, or films treated with salts<br>of silver or platinum, in leaves or rolls<br>..... Per 100 kilogs. N  | 300 00  | 200 00                      | 3            |
| Carbon paper ( <i>au charbon</i> )..... Per 100 kilogs. N  | 75 00   | 50 00                       | 3            |
| N Paper sensitised with salts of iron (ferro-<br>prussiate, ferro-cyanate, gallic acid of iron)<br>..... Per 100 kilogs. N   | 45 00   | 30 00                       | 3            |
| 462. Cardboard:  |   |                             |              |
| In sheets or plates weighing 350 grammes<br>or more to the square metre:   |   |                             |              |
| Rough (including strawboard)<br>(2)..... Per 100 kilogs. N   | 15 00   | 10 00*                      | 1.5          |
| So-called fancy or vulcanised, " ".....  | 24 00   | 16 00                       | 3            |

(2) These articles when made of paper or cardboard covered on one side with  
linen or glazed calico are dutiable under No. 461c (ornamental card-  
board goods); if covered on both sides they are dutiable under No. 461d  
(glazed calico stamped).

(3) See Note to No. 39-46.

(4) The origin of the United States of America 13 frs.; (5) 25 frs.;  
(6) 36 frs.

\* Per 100 kilogs. gross.

§ The origin of the United States of America, 72 frs.

† The breadth or depth of the embroidered surface of articles finished  
with scallops or festoons is measured from the point of the scallops to the  
points of embroidery forming the opposite extremity of the embroidered  
band.

(1) Under the General Tariff, embroideries with the foundation not  
wholly cut away are treated as embroideries without foundation.

XXVI.—PAPER AND ARTICLES MADE OF  
PAPER continued.

| Tarif<br>No. |  | and 47, included,<br>General<br>Tarif<br>Fr. c. | Minimum<br>Tarif<br>Fr. c. | (Coeffi-<br>cient) |
|--------------|--|---|----------------------------|--------------------|
| 4622.        | Moulded, <i>norm</i> or not (papier mâché),<br>statuary pasteboard ( <i>carton-pierre</i> ),<br>in ornaments for decorative purposes<br>Per 100 kilos, N   | 11 60   | 9 00                       | 3                  |
| 463          | Unt. grooved or shaped :<br>Rough .....<br>So-called fauzy, with reliefs, " " "  | 21 00<br>33 00                                  | 16 00<br>22 00             | 3<br>2             |
| 464          | Pieced together in boxes, whether<br>covered over in white or colored paper<br>or not ..... Per 100 kilos, N   | 45 00   | 36 00                      | 3                  |
| 4641.        | Tubes, conical or cylindrical, so-called<br>"bisettes," to be used in spinning<br>or weaving ..... Per 100 kilos, N  | 25 00   | 20 00                      | 3                  |
| 4642.        | Boards ( <i>cartonnages</i> ) decorated with<br>paintings, reliefs, stuffs, wool, plaited<br>straw or common metal .....<br>Per 100 kilos, N   | 105 00<br>105 00                                | 70 00<br>70 00             | 3<br>3             |
| 4642.        | Lincrusta and the like   |   |                            |                    |
| 465.         | Articles of cardboard or cellulose :<br>Moulded, compressed or hardened with<br>or without reliefs, bobbins and tubes<br>in hardened cardboard for weavers<br>and spinners ..... Per 100 kilos, N  | 24 00   | 16 00                      | 3                  |
| 4652.        | Lacquered or covered with a uniform<br>varnish ..... Per 100 kilos, N  | 60 00   | 50 00                      | 3                  |
| 4653.        | Decorated with paintings or incrusta-<br>tions, including hangings for deco-<br>rating walls known as "Lacornets"<br>Per 100 kilos, N  | 240 00  | 200 00                     | 3                  |
|              | American cardboard of vegetable fibre<br>compressed and united in sheets the<br>sheets weighing at the least 350 grammes<br>per square metre, is distinguishable by<br>board, unworked, in sheets, "No. 462.   |   |                            |                    |
| 466.         | Books in the French language .....   | Free  | Free                       |                    |
| 466b.        | Books in foreign or in dead languages ..   | Free  | Free                       |                    |
| 467.         | Albums, simply put in boards, for pictures,<br>collections or drawings, whether black<br>or colored ..... Per 100 kilos, N   | 120 00  | 80 00                      | 2                  |
| 468.         | Newspapers and periodicals .....   | Free  | Free                       |                    |
| 469.         | Engravings, facsimiles of engravings,<br>photogravures, photocollographs and<br>the like, prints, lithographs, chromes,<br>discalomania pictures, or paper in sheets,<br>labels and designs of all kinds, calendars,<br>commercial advertisements and interiors<br>of albums for photographs, collections<br>and picture postcards :<br>Of one color other than the metal,<br>applied with the hand or otherwise,<br>on paper, pasteboard or cardboard :<br>Weighing 350 grammes or less per<br>square metre, not glazed .....<br>Per 100 kilos, N | 120 00<br>180 00                                | 80 00<br>120 00            | 2<br>2             |
|              | Glazed ..... Per 100 kilos, N  | 75 00   | 50 00                      | 2                  |
|              | Weighing 351 to 700 grammes per<br>square metre, not glazed .....<br>Per 100 kilos, N  | 105 00  | 70 00                      | 2                  |
|              | Glazed ..... Per 100 kilos, N  | 30 00   | 20 00                      | 2                  |
|              | Weighing more than 700 grammes<br>per square metre, not glazed .....<br>Per 100 kilos, N   | 38 00   | 25 00                      | 2                  |
|              | Glazed ..... Per 100 kilos, N  | 300 00  | 200 00                     | 2                  |
|              | Weighing 351 to 700 grammes per<br>square metre, not glazed .....<br>Per 100 kilos, N  | 337 50  | 225 00                     | 2                  |
|              | Glazed ..... Per 100 kilos, N  | 180 00  | 120 00                     | 2                  |
|              | Weighing more than 700 grammes<br>per square metre, not glazed .....<br>Per 100 kilos, N   | 210 00  | 140 00                     | 2                  |
|              | Glazed ..... Per 100 kilos, N  | 90 00   | 60 00                      | 2                  |
|              | Weighing more than 700 grammes<br>per square metre, not glazed .....<br>Per 100 kilos, N   | 112 50  | 75 00                      | 2                  |
| 469b.        | Photographs of an artistic or docu-<br>mentary character, without advertise-<br>ments of any sort .....<br>Others datable under No. 469 according<br>to kind.  | Free  | Free                       |                    |
| 469c.        | Photogravures and the like, in sheets or<br>cut into cards, menus &c. are datable<br>under No. 469 according to kind.  |   |                            |                    |
| 469d.        | Rolls or banks of photographic glass<br>plates with impressions ..... Per 100 kilos, N   | 165 00  | 110 00                     | 2                  |
|              | Sensitized, ..... Per 100 kilos, N   | 300 00  | 200 00                     | 2                  |
| 470.         | Printed matter of all kinds, other than<br>those mentioned above, and whether in<br>black or in colors, not illustrated .....<br>Per 100 kilos, N  | 60 00   | 40 00                      | 2                  |
|              | With illustrations ..... Per 100 kilos, N  | 75 00   | 50 00                      | 2                  |
| 471.         | Maps and charts .....<br>Free  | Free  | Free                       |                    |

\* Per 100 kilograms, gross.  
Boards ornamented with precious metals pay duty separately for the ornaments as jewellery.

The title of the subject and the name of the artist, museum, collection, or of the publisher shall not be deemed an advertisement.

§ Prints of which the illustrations are in more than one color or in metal and which are not merely accessory to the text are dutiable under No. 459.

Geographical maps and charts printed direct on a textile are dutiable as tissues according to kind.

| Tariff No.   | General Tariff   | and 47, included. | Minimom    | Coeficient |
|--|------------------|-------------------|------------|------------|
|  | Fr. c.           | Fr. c.            | Fr. c.     |            |
| 472. Music engraved and printed .....  | Free             |                   |            |            |
| (Enfranchissements de Copyright are prohibited.)   |                  |                   |            |            |
| 473. Copyright publications .....  | Prohibited       |                   | Prohibited |            |
| 474. Playing cards .....   | Prohibited       |                   | Prohibited |            |
| (Children's playing cards come under the head of Toys.)  |                  |                   |            |            |
| 475. Tubes and pipes of bituminous paper .....   |                  |                   |            |            |
| Per 100 kilos, G   | 1 25             |                   | 1 00       |            |
| Patterns of paper for glass windows, which have no marketable value, are admitted free of duty.  |                  |                   |            |            |
| XXVII.—HIDES, SKINS AND PELTS, PREPARED.   |                  |                   |            |            |
| 476. Skins and hides prepared:   |                  |                   |            |            |
| By vegetable tanning or tawed:   |                  |                   |            |            |
| Merely tanned or tawed:  |                  |                   |            |            |
| Of goat, kid, sheep, or lambs .....  | Per 100 kilos, N | 13 00             | 10 00      | 1-8        |
| Other, neither split nor smoothed ( <i>egalises</i> ):   |                  |                   |            |            |
| Whole .....  | Per 100 kilos, N | 50 00             | 25 00      | 1-8        |
| Backs and butts ( <i>croupions</i> ), ..   |                  | 60 00             | 35 00      | 1-8        |
| Waste and " <i>croûtes</i> " ..  |                  | 40 00             | 18 00      | 1-8        |
| Split or smoothed:   |                  |                   |            |            |
| Whole .....  |                  | 60 00             | 28 00      | 1-8        |
| Backs and butts ( <i>croupions</i> ), ..   |                  | 70 00             | 35 00      | 1-8        |
| Waste and " <i>croûtes</i> " ..  |                  | 50 00             | 21 00      | 1-8        |
| Curried:   |                  |                   |            |            |
| (a) Of calf, waxed or prepared for waxing, but not otherwise prepared by hand, as mentioned in next paragraph ..   | Per 100 kilos, N | 75 00             | 50 00      | 1-8        |
| (b) Of goat, kid, sheep, lamb, and calf and other small skins, either of natural color or dyed or blackened, either in the bath or by the brush, sleeked, grained, chequered, moroccoed, impressed, glossed or dulled .....                | Per 100 kilos, N | 90 00             | 60 00      | 2-2        |
| (c) Cow and other large skins, either blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glossed or dulled:   |                  |                   |            |            |
| The origin of the United States of America .....   | Per 100 kilos, N | 70 00             | —          |            |
| The origin of any other country ..   | Per 100 kilos, N | 80 00             | 50 00      | 2-6        |
| (d) Backs and butts ( <i>croupions</i> ) for fine saddlery, pig skins, either natural color or blackened, browned or dyed ..   | Per 100 kilos, N | 75 00             | 40 00      | 2-5        |
| (e) Sheep skins, whether prepared or not in Europe from raw skins from non-European countries, not scraped ( <i>drapées</i> ) nor dyed a dull color nor sleeked for show, &c., limited to the origin of the United States of America ..... | Per 100 kilos, N | 70 00             | —          |            |
| The origin of any other country ..   | Per 100 kilos, N | 80 00             | 45 00      | 2-6        |
| Hides and skins prepared by mineral tanning, either with a basis exclusively of alumina:   |                  |                   |            |            |
| Only tanned or tawed:  |                  |                   |            |            |
| Goat, kid, sheep and lamb skins ..   | Per 100 kilos, N | 22 50             | 13 50      | 1-8        |
| Other:   |                  |                   |            |            |
| Neither split nor smoothed:  |                  |                   |            |            |
| Whole .....  | Per 100 kilos, N | 70 00             | 31 25      | 1-8        |
| Backs and butts ( <i>croupions</i> ), ..   |                  | 81 00             | 40 00      | 1-8        |
| Waste and " <i>croûtes</i> " ..  |                  | 36 00             | 22 50      | 1-8        |
| Split or smoothed:   |                  |                   |            |            |
| Whole .....  |                  | 84 00             | 35 00      |            |
| Backs and butts ( <i>croupions</i> ), ..   |                  | 98 00             | 43 75      | 1-8        |
| Waste and " <i>croûtes</i> " ..  |                  | 70 00             | 26 25      | 1-8        |
| Curried:   |                  |                   |            |            |
| (a) Calf skins, waxed or ready to be waxed, but not having received any of the preparations mentioned in paragraph (c) ..  | Per 100 kilos, N | 105 00            | 62 50      | 1-8        |
| (b) Goat, kid, sheep and lamb skins, whether of natural colour, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glossed or dull .....  | Per 100 kilos, N | 135 00            | 81 00      | 2-2        |
| (c) Calf and other small skins, whether of natural colour, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glossed or dull .....   | Per 100 kilos, N | 126 00            | 75 00      | 2-2        |
| (d) Cow and other large skins, dyed or blackened in the bath or by the brush, sleeked, grained, chequered, impressed, moroccoed, glossed or dull .....   | Per 100 kilos, N | 112 00            | 62 50      | 2-6        |
| (e) Backs and butts ( <i>croupions</i> ) for fine saddlery, pig skins, whether of natural colour, black, browned or dyed ..  | Per 100 kilos, N | 105 00            | 50 00      | 2-2        |

† Per 100 kilogs, *gross*

\* Imitation of pig-skins obtained by pressing cow or other hides are  
 liable as "Curried skins other, not specially mentioned."



| Tariff.  | DUTIES<br>(Additional taxes<br>and 4% included.) |                             |              | Tariff<br>No. |  | DUTIES<br>(Additional taxes<br>and 4% included.) |                             |              |  |
|--|--|-----------------------------|--------------|---------------|--|--|-----------------------------|--------------|--|
|  | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. | Coefficient. |               |  | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. | Coefficient. |  |
| (7) Sheepskins, prepared or not in Europe,<br>with raw skins from non-European<br>countries, unscraped, dyed, dull or<br>sleeked, for shoe &c. linings .....   | 112 00   | 56 25                       | 2 0          |               | With gamutlets or wrists of tissue or<br>fur:  |  |                             |              |  |
| Unvarnished:   |  |                             |              |               | With gamutlets and wrists not ex-<br>ceeding 5 cm. in their greatest<br>depth .....  | 4 00   | 2 00                        | 2            |  |
| Prepared by vegetable tanning ....   | 190 00   | 125 00                      | 3            |               | Exceeding 5 cm. in their greatest<br>depth .....   | 5 00   | 3 00                        | 3            |  |
| Prepared by mineral tanning, other<br>than with a basis exclusively of<br>alumina:   |  |                             |              |               | Others, of lamb, sheep or calf skin †<br>not exceeding 45 cm. in length:   |  |                             |              |  |
| Goat, kid, sheep and lamb skins.....   | 237 10   | 146 87                      | 3            |               | Simply sewn .....  | 1 00   | 0 50                        | 3            |  |
| Other .....  | 228 00   | 140 62                      | 3            |               | The same, lined .....  | 1 50   | 0 75                        | 3            |  |
| Chamois-dressed or parchment-dressed,<br>dyed or not, tanned and dyed.   |  |                             |              |               | Piqué .....  | 2 50   | 1 25                        | 3            |  |
| The origin of the United States of<br>America.....Per 100 kilograms. N   | 74 00  | —                           |              |               | The same, lined .....  | 2 00   | 1 00                        | 3            |  |
| The origin of any other country.....   | 90 00  | 60 00                       | 3            |               | Simply sewn .....  | 2 00   | 1 00                        | 3            |  |
| Oil-dressed ("hongroye") and other<br>leathers not specially mentioned, not<br>dyed:   |  |                             |              |               | The same, lined .....  | 3 00   | 1 50                        | 3            |  |
| Prepared by vegetable tanning:   |  |                             |              |               | Piqué .....  | 2 50   | 1 25                        | 3            |  |
| The origin of the United States of<br>America.....Per 100 kilograms. N   | 60 00  | —                           |              |               | The same, lined .....  | 3 50   | 1 75                        | 3            |  |
| The origin of any other country.....   | 75 00  | 40 00                       | 1 4          |               | Exceeding 45 cm. in<br>length:   |  |                             |              |  |
| Prepared by mineral tanning, other<br>than with a basis exclusively of<br>alumina.....Per 100 kilograms. N   | 105 00   | 50 00                       | 1 4          |               | Of goat or kid skin:   |  |                             |              |  |
| 477. Imitation leather, common or leather<br>board:  |  |                             |              |               | Of lamb, sheep or calf<br>skin .....   | 3 00   | 1 50                        | 3            |  |
| Unvarnished .....  | 30 00  | 20 00                       | 2 5          |               | Of goat or kid skin .....  | 5 00   | 2 50                        | 3            |  |
| Worked (soles, heels, stiffeners, &c.,<br>complete or in cut pieces).....  | 40 00  | 25 00                       | 2 5          |               | Saddlers' wares, fine (except saddles)..<br>Per 100 kilograms. N   | 220 00   | 180 00                      | 3            |  |
| 477b. Imitation leather with balata, caoutchouc<br>or similar base.....Per 100 kilograms. N  | 101 00   | 70 00                       | 3            |               | Saddles: Men's saddles .....   | 15 00  | 10 00                       | 2 2          |  |
| 478. Manufactures of skin or leather, natural<br>or artificial:  |  |                             |              |               | Side saddles .....   | 18 00  | 12 00                       | 2 2          |  |
| Straps for clogs, soles, cut out of beaten<br>or sleeked leather, heels, stiffeners and<br>the like, complete or in cut parts of<br>natural leather .....  | 80 00  | 50 00                       | 2 8          |               | Harness-makers' wares, Per 100 kilograms. N  | 50 00  | 50 00                       | 3            |  |
| 479. Uppers for top boots, boots, shoes, gaiters,<br>leggings, vamps, golasies (cambré<br>or not), and backs, of calf, cow, horse,<br>goat or kid leather:   |  |                             |              |               | Leather transmission belts, bands and<br>thongs for transmission belts, and<br>corals, leather base, plates and ribbons<br>without teeth (non boudés) for cards,<br>cut bands and pieces, muffs (man-<br>chons) and manufactures of leather or<br>skin for pneumatics, spinning, weav-<br>ing and machinery: |  |                             |              |  |
| Unvarnished:   |  |                             |              |               | Of natural leather:  |  |                             |              |  |
| The origin of the United States of<br>America.....Per 100 kilograms. N   | 175 00   | —                           |              |               | Alum or vegetable tanned, carried<br>or not, or of leather untautened,<br>raw or with a parchment finish   |  |                             |              |  |
| The origin of any other country.....   | 190 00   | 125 00                      | 3            |               | Per 100 kilograms. N   | 100 00   | 65 00                       | 2 6          |  |
| Varnished .....  | 265 00   | 175 00                      | 3            |               | Mineral tanned other than alum<br>tanned .....   | 140 00   | 81 25                       | 2 6          |  |
| 480. Top boots (bottes):   |  |                             |              |               | Transmission belts, bands and thongs<br>for transmission belts and similar<br>manufactures of artificial leather   |  |                             |              |  |
| With leather soles, nailed, or wooden<br>soles:  |  |                             |              |               | Per 100 kilograms. N   | 120 00   | 80 00                       | 2 6          |  |
| The origin of the United States of<br>America.....Per pair   | 2 50   | —                           |              |               | Trunks of wood or of pasteboard covered<br>with leather:   |  |                             |              |  |
| The origin of any other country ..   | 3 00   | 2 00                        | 1 8          |               | The origin of the United States of<br>America .....  | 74 00  | —                           |              |  |
| With leather soles sewn on .....   | 5 00   | 3 00                        | 1 8          |               | The origin of any other country ..   | 105 00   | 70 00                       | 2 6          |  |
| 481. Boots or half-boots (bottines ou souliers<br>bradés):   |  |                             |              |               | Wholly of leather ..   | 135 00   | 90 00                       | 2 6          |  |
| Of woollen, cotton or hemp tissues,<br>with leather soles .....  | 1 50   | 1 00                        | 2 3          |               | Wares of morocco leather (marroquinerie):  |  |                             |              |  |
| Of woollen, cotton or hemp tissue,<br>combined with leather of sheep or<br>black goat .....  | 2 50   | 1 50                        | 2 3          |               | Supple:  |  |                             |              |  |
| Of colored goatskin, kid or imitation<br>thereof, morocco, coltskin, calfskin,<br>tawed, waxed, natural, varnished,<br>glazed, or any other leather not<br>mentioned; of silk tissue, pure or<br>mixed ..... | 3 00   | 2 00                        | 2 3          |               | The origin of the United States of<br>America .....  | 250 00   | —                           |              |  |
| 482. Low shoes (souliers de chambre):  |  |                             |              |               | The origin of any other country ..   | 300 00   | 240 00                      | 2            |  |
| Of woollen, cotton or hemp tissue,<br>without fancy trimming or em-<br>broidery, with leather soles .....  | 0 75   | 0 50                        | 2 3          |               | Hard:  |  |                             |              |  |
| Of woollen, cotton or hemp tissue with<br>fancy trimmings or embroidery of<br>sheepskin, black goat (croûte de vache)<br>The pair  | 1 25   | 0 75                        | 2 3          |               | The origin of the United States of<br>America .....  | 200 00   | —                           |              |  |
| Of colored goatskin, kid or imitation<br>thereof, morocco, coltskin, calf,<br>vased, natural, varnished, glazed<br>any other leather not mentioned;<br>of silk tissue, pure or mixed.....                    | 1 50   | 1 00                        | 2 3          |               | The origin of any other country ..   | 255 00   | 170 00                      | 2            |  |
| Shoe, up to the ankle .....  | —  | —                           | —            |               | 491b. Covers of albums for collections, such<br>as of photographs, stamps, post cards<br>&c. of leather, wood, stuffs, paper,<br>plain or decorated and other §§:  |  |                             |              |  |
| 483. Children's footwear:  |  |                             |              |               | The origin of the United States of<br>America .....  | 220 00   | —                           |              |  |
| With soles of leather, having less than<br>17 cm. in length, wholly or partly of<br>leather or of pure or mixed silk<br>tissue sewn .....  | 0 75   | 0 50                        | 2 3          |               | The origin of any other country ..   | 270 00   | 180 00                      | 2            |  |
| Others .....   | 0 25   | 0 15                        | 2 3          |               | 491c. Albums for collections, such as of photo-<br>graphs, stamps, post cards &c. §§:  |  |                             |              |  |
| Gloves of fur, with or without leather<br>parts, common .....  | 8 00   | 4 00                        | 3            |               | The origin of the United States of<br>America .....  | 250 00   | —                           |              |  |
| Fine .....   | 16 00  | 8 00                        | 3            |               | The origin of any other country ..   | 300 00   | 200 00                      | 2            |  |
|  |  |                             |              |               | 492. Clothing of all kinds, without fur parts<br>lined or not with tissue.....   | 190  | 125 00                      | 3            |  |
|  |  |                             |              |               | Valises, hand-bags, travelling bags, cases<br>for photographic apparatus, sporting<br>arms and musical instruments &c.   |  |                             |              |  |
|  |  |                             |              |               | Per 100 kilograms. N   | 300 00   | 200 00                      | —            |  |
|  |  |                             |              |               | Canes, whips, riding whips, sticks and<br>similar articles of leather:   |  |                             |              |  |
|  |  |                             |              |               | Not varnished.....Per 100 kilograms. N   | 135 00   | 90 00                       | 2 1          |  |
|  |  |                             |              |               | Varnished .....  | 180 00   | 120 00                      | 2 1          |  |
|  |  |                             |              |               | Boly belts of worked<br>leather .....  | 225 00   | 150 00                      | 2            |  |
|  |  |                             |              |               | other articles not specially men-<br>tioned.....Per 100 kilograms. N   | 120 00   | 80 00                       | 1            |  |
|  |  |                             |              |               | 493. Pettries:   |  |                             |              |  |
|  |  |                             |              |               | Prepared or in sewn pieces:  |  |                             |              |  |
|  |  |                             |              |               | Sea lion and sea otters: seals and<br>bluebacks: grey squirrel and<br>ponches of grey squirrel; hamster<br>and white rabbit: astrachan,<br>clouded and curly, in skins and<br>rouloupes: white hares, and  |  |                             |              |  |

† So-called "moko" gloves and the like are dutiable as kid gloves.  
§§ Albums and covers for the same and books decorated with precious  
metals will pay the duties on the ornaments as "Jewellery."

## XXVII.—HIDES, SKINS AND PELTRIES, PREPARED—continued.

| Tariff No. |  | DUTIES                              |                |                | Coefficient. |
|------------|--|-------------------------------------|----------------|----------------|--------------|
|            |  | (Additional taxes and 4% included). | General Tariff | Minimum Tariff |              |
|            |  | Fr. c.                              | Fr. c.         | Fr. c.         |              |
|            | ponches of white hares; goats, in skins and covers; sheep and moutons of Asia in skins or covers; beaver, nutria; Chinese badger; lynx; American opossum; fox; skunk; rat; American marten | Free                                | Free           |                |              |
|            | All other not otherwise mentioned  |                                     |                |                |              |
| 481.       | Per 100 kilograms. N   | 125 00                              | 100 00         |                |              |
|            | Worked or made up into articles: ¶   |                                     |                |                |              |
|            | Common . . . . . Per 100 kilograms. N  | 300 00                              | 200 00         |                |              |
|            | Other:   |                                     |                |                |              |
|            | The origin of the United States of America . . . . . Per 100 kilograms. N  | 650 00                              | —              | 1 2            |              |
|            | The origin of any other country . . . . . Per 100 kilograms. N   | 750 00                              | 600 00         | 1 2            |              |

## XXVIII.—MANUFACTURES OF METAL.

|       |  |            |            |     |  |
|-------|--|------------|------------|-----|--|
| 425.  | Goldsmiths' wares, jewellery: §  |            |            |     |  |
|       | Of gold and platinum. Per 100 kilograms. N   | 4,000 00   | —          |     |  |
|       | Of silver and silver gilt . . . . .  | 1,000 00   | —          |     |  |
|       | Goldsmiths' wares: §   |            |            |     |  |
|       | Of gold and platinum . . . . .   | 2,000 00   | —          |     |  |
|       | Of silver and silver gilt . . . . .  | 1,000 00   | —          |     |  |
|       | Jewellery § . . . . .  | —          | 500 00     | 1 6 |  |
| 450.  | Coin: § Of gold or silver: . . . . .   | 1 00       | 1 00       |     |  |
|       | Of copper or base metal, current in France . . . . .   | 0 25       | 0 25       |     |  |
|       | Of copper or base metal, not current in France . . . . .   | Prohibited | Prohibited |     |  |
| 496.  | Articles gilt or silvered by various processes:  |            |            |     |  |
|       | Jewellery plated with gold or silver on silver, copper, German silver or pinchbeck . . . . . Per 100 kilograms. N  | 1,075 00   | 750 00     | 1 8 |  |
|       | Plated ware and jewellery, silvered, and similar gilt wares. Per 100 kilograms. N  | 337 00     | 225 00     | 2 6 |  |
|       | Wares of pure nickel or nickel plated. Per 100 kilograms. N  | 150 00     | 100 00     | 2   |  |
| 496f. | *Imitation jewellery: clasps, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shapes for buttons, chains, thimbles, silver, rings (spring or other), swirls, purses ( <i>bourses-cottes</i> ) of meshwork, clasps of all kinds &c., in base metals, with or without ornaments of real or imitation coral, of vitrifications, mother of pearl, bone, ivory, tortoise-shell, real or imitation pearls &c., and metallic parts of these articles: |            |            |     |  |
|       | Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, zilvered, silvered, coppered or oxidized, with or without ornaments, fine steel ( <i>à pointes</i> ). . . . . Per 100 kilograms. N  | 375 00     | 250 00     | 1 7 |  |
|       | Of copper, German silver, nickel treated with acorn-finish, varnished, enamelled, polished, nickelled, with or without ornaments.  |            |            |     |  |

¶ A list of common furs, drawn up by the Government Departments affected in consultation with the Consultative Committee of Arts and Manufactures, will be revised every third year.

§ Articles of gold or silver can only be imported when they are of the standard required by law for articles of French manufacture intended for home sale. The exceptions stipulated in the last pars. of Art. 23 of the Law of the 19<sup>th</sup> Brumaire, year VI., are maintained in force.

\* Small Italian silver coins (including Pontifical coins) are prohibited to be imported into France, Algeria and the Colonies (Decree of July 12<sup>th</sup>, 1894).

Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported into France and Algeria (Decree of December 10<sup>th</sup>, 1903).

¶ Umbrella or sunshade tubes ready for use (tubes tipped or fitted with springs), fancy articles in the shape of watches, whether or not fitted with dial and hands, such as cases for carrying gold, rice powder cases, match boxes, stamp cases, &c., of common metal gilt, silvered, oxidized or nickelled, also watch-protecting cases, are included in 496b.

¶ 1. Separate plates or false plates forming part of complete movements or escapement bearers, are taxed as complete movements and escapement bearers, and classed under Nos. 498 and 497 (according as to whether they are jewelled or not):

2. All movements, escapement bearers, separate plates or false plates, from which have been removed the pieces which show whether they have been jewelled or not, are considered as finished escapements and taxed as lever escapements;

3. All movements, escapement bearers, separate plates or false plates, in which the two holes for the balance and escapement wheels have been jewelled are considered as cylinder escapements;

4. All movements, escapement bearers, separate plates or false plates, in which the three holes for the balance, lever and escapement wheels have been jewelled, are considered as lever escapements.

5. Foreign makers must, in the future, affix on the movement of every watch imported into France, as near to the barrel as possible and in a visible manner, the letter M for a watch case in common metal, A for a watch case in silver, and O for a watch case in gold.

| Tariff No. |  | DUTIES                              |                |                | Coefficient. |
|------------|--|-------------------------------------|----------------|----------------|--------------|
|            |  | (Additional taxes and 4% included). | General Tariff | Minimum Tariff |              |
|            |  | Fr. c.                              | Fr. c.         | Fr. c.         |              |
|            | Mourning jewellery of iron, ornamented with glass beads or with hardened wood; of zinc, lead, iron, common steel, nickelled; of zinc, lead, iron, ordinary, steel polished or varnished, with fittings |                                     |                |                |              |
|            | Per 100 kilograms. N   | 185 00                              | 125 00         | 1 7            |              |
|            | Of zinc, lead, ordinary steel or iron, without fittings or ornaments. . . . . Per 100 kilograms. N   | 75 00                               | 50 00          | 1 7            |              |
| 497.       | Watches:   |                                     |                |                |              |
|            | Movements for watches without cases: Movements and escapement bearers, rough or finished, with or without trace of the jewellery being fitted but without jewelling ( <i>empierrement</i> )            |                                     |                |                |              |
|            | The dozen  | 4 50                                | 0 75           | 1 8            |              |
| 498.       | Movements and escapement bearers with escapements fitted, not gilded, silvered or nickelled:   |                                     |                |                |              |
|            | With cylinder escapement. The dozen  | 15 00                               | 3 50           | 1 6            |              |
|            | With lever and other escapement . . . . .  | 24 00                               | 6 00           | 1 6            |              |
| 499.       | Movements for watches completely finished, gilded, silvered or nickelled:  |                                     |                |                |              |
|            | With cylinder escapement. The dozen  | 50 00                               | 27 00          | 1 3            |              |
|            | With lever and other escapement . . . . . The dozen  | 72 00                               | 33 00          | 1 3            |              |
| 500.       | Watches complete, with simple movements:   |                                     |                |                |              |
|            | In cases of gold: . . . . . Each   | 7 00                                | (a) 25         | 1 5            |              |
|            | With lever or other escapement . . . . .   | 13 00                               | (a) 375        | 1 5            |              |
| 500b.      | In cases of silver: . . . . . Each   | 5 00                                | (a) 10         | 1 5            |              |
|            | With lever or other escapement . . . . .   | 8 00                                | (a) 125        | 1 5            |              |
| 500c.      | In cases of all other non-precious materials:  |                                     |                |                |              |
|            | With cylinder escapement. . . . . Each   | 4 00                                | (a) 50         | 1 5            |              |
|            | With lever or other escapement . . . . .   | 5 00                                | (a) 75         | 1 5            |              |
| 501.       | Watches, complicated (repeaters, with independent seconds), whatever be the kind of escapement. Pocket chronometers, with lever or spring escapement:  |                                     |                |                |              |
|            | In cases of gold. . . . . Each   | 45 00                               | (a) 100        | 1 5            |              |
| 501b.      | In cases of silver. . . . . Each   | 24 00                               | (a) 10         | 1 5            |              |
| 501c.      | In cases of non-precious materials . . . . .   | 15 00                               | (a) 250        | 1 5            |              |
| 501d.      | Chronographs, date-indicating watches, alarm watches (whatever be the kind of escapement):   |                                     |                |                |              |
|            | Gold cases . . . . . Each  | 15 00                               | (a) 50         | 1 6            |              |
|            | Silver cases . . . . .   | 24 00                               | (a) 20         | 1 6            |              |
|            | Cases of non-precious materials . . . . .  | 15 00                               | (a) 125        | 1 6            |              |
| 502.       | Pocket counters of all kinds (pedometers, time counters, &c.)  |                                     |                |                |              |
|            | Duties on watches complete, with simple movements, and cylinder escapements. . . . .   |                                     |                | 1 4            |              |
| 503.       | Watch cases, finished:   |                                     |                |                |              |
|            | Of gold . . . . . Each   | 6 00                                | (a) 25         | 1 6            |              |
|            | Of silver . . . . .  | 4 00                                | (a) 50         | 1 6            |              |
|            | Of non-precious materials . . . . .  | 2 00                                | (a) 25         | 1 6            |              |

6. Watch movements bearing the letter M cannot be fitted in a gold or silver case except after payment of the supplementary duty established for gold or silver watches and after affixing, near such letter M, as proof of payment of the supplementary duty, a special stamp which differs according to the nature of the metal forming the case (gold or silver).

The above rule must be observed for the fitting in a gold case of a movement bearing the letter A.

7. The officials who, at present, are charged with affixing stamps which guarantee the standard of gold and silver articles, shall be entrusted with collecting the supplementary duty and affixing, at the same time, the special stamp. They shall, in addition, satisfy themselves that every movement of gold or silver watches, on which has been affixed one of the letters exacted by paragraph 4, bears the letter corresponding to the nature of the metal composing the watch case or, in contrary cases, the special stamp proving the payment of the supplementary duty.

8. All infractions of the present dispositions shall subject the offender to the penalties provided for in the law for guaranteeing the standard of gold and silver articles.

(a) Cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. In the Minimum Tariff, cases of common materials furnished with ornaments of gold or silver are dutiable as cases of gold or silver. However cases in which the ongles, hinges, joints, or crowns are of gold, gilt or plated, are regarded as silver cases; and cases in which the carrouse, rebaut, rim, pendule, crown, ring, ongles, hinge-joints, a small shield, a cipher, initials, or decorative ornament are gilt, silvered or plated, are regarded as cases of non-precious materials.

Cases of silver partially gilt are regarded as silver cases. Silver cases entirely gilt are to be treated as silver cases if they bear on the inside the engraved inscription: *gilt silver*. Cases of non-precious material entirely gilt or silvered are to be treated as cases of non-precious material if they bear on the inside the engraved inscription: *gilt metal or silvered metal*. Watches with cases containing struck or stamped bottoms, as well as separate cases and parts of cases of this kind, are admitted at the same rates of duty, and under the same conditions, as watches, cases, and parts of cases of other kinds, provided that these watches, cases, bottoms of cases and parts of cases are convex, and do not imitate the flat form of a medal.

| Tariff No. | Description   | DUTIES (Additional taxes and 4% included). |                                  | Coefficient.             |
|------------|---|--|----------------------------------|--------------------------|
|            |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c.            |                          |
| 511.       | Steam engines, portable, including the boilers, ... Per 100 kilogs. N   | 21 00                                      | 14 00                            | 2-3                      |
| 512.       | Steam engines, semi-fixed, including the boilers, ... Per 100 kilogs. N   | 24 00                                      | 16 00                            | 2-3                      |
| 513.       | Traction engines and rollers, steam, petrol, benzine, spirit, &c. ... Per 100 kilogs. N   | 23 00                                      | 15 00                            | 2-3                      |
| 514.       | Locomotives: §§<br>Narrow gauge, ...<br>Ordinary gauge, with 2 cylinders, ... Per 100 kilogs. N   | 27 00<br>35 00                             | 18 00<br>23 00                   | 2-6<br>2-6               |
| 515.       | Others, ...   | 35 00                                      | 23 00                            | 2-6                      |
| 516.       | Hydraulic engines, wheel, piston or turbine; pumps (except liquid manure pumps); ventilators, 1 weighing: ...<br>250 kilogs. and more ... Per 100 kilogs. N<br>Less than 250 kilogs. ... Per 100 kilogs. N  | 27 00<br>30 00                             | 18 00<br>23 00                   | 2-3<br>2-6               |
| 517.       | Containing at least 50% of cast iron ... Per 100 kilogs. N<br>Less than 50% of cast iron ... Per 100 kilogs. N<br>From 250 to 3,000 kilogs. inclusive ... Per 100 kilogs. N<br>Less than 250 kilogs. ...  | —<br>—<br>—<br>—                           | 8 00<br>10 00<br>10 00<br>15 00  | 2-3<br>2-3<br>2-3<br>2-3 |
| 518.       | Tenders for steam locomotives, ... Per 100 kilogs. N  | 18 00                                      | 12 00                            | 2-3                      |
| 519.       | Machines:<br>For setting sheets and fillets of cards ... Per 100 kilogs. N<br>Carding machines, not furnished, ... Per 100 kilogs. N  | 15 00<br>18 00                             | 10 00<br>2 00                    | —<br>—                   |
| 520.       | Machines for cleaning, opening and preparing flax, wool, cotton and other textile materials, and machines for dressing and finishing tissues in the piece, weighing:<br>More than 3,000 kilogs. ... Per 100 kilogs. N<br>From 1,000 to 3,000 kilogs. inclusive ... Per 100 kilogs. N<br>1,000 kilogs. or less ...                                   | 18 00<br>23 00<br>27 00                    | 12 00<br>15 00<br>18 00          | 0<br>—<br>—              |
| 521.       | §§§ Machines for drying or carbonising textile materials* ... Per 100 kilogs. N   | 27 00                                      | 18 00                            | —                        |
| 522.       | Throstles complete, for spinning or twisting ... Per 100 kilogs. N  | 18 00                                      | 12 00                            | 3                        |
| 523.       | All other looms for spinning, mule jennies, &c. ... Per 100 kilogs. N   | 15 00                                      | 9 00                             | 3                        |
| 524.       | Weaving looms:<br>Silk and cotton weaving looms, ... Per 100 kilogs. N<br>Other weaving looms, ...  | 12 00<br>12 00                             | 8 00<br>8 00                     | 2-0<br>2-9               |
| 525.       | † Knitting machines ( <i>à tricot et à bonneterie</i> ):<br>Weighing 3,000 kilogs. or more ... Per 100 kilogs. N<br>More than 2,000 and less than 3,000 kilogs. ... Per 100 kilogs. N<br>From 500 to 2,000 kilogs. inclusive ... Per 100 kilogs. N<br>Less than 500 kilogs. ...   | 27 00<br>30 00<br>38 00<br>15 00           | 18 00<br>20 00<br>25 00<br>30 00 | 3<br>3<br>3<br>3         |
| 526.       | Machines for making bobbinet and lace ... Per 100 kilogs. N   | 10 00                                      | 5 00                             | —                        |
| 527.       | Paper-making machines ...   | 15 00                                      | 8 00                             | 2-4                      |
| 528.       | Presses and machines for printing, for letterpress printing, lithography, photo-type, copper-plate, and for all other kinds of impressions on paper, cardboard, wood, metal, celluloid, plastic materials, in black or in color, flat, sunk, or embossed, weighing:<br>10,000 kilogs. or more ... Per 100 kilogs. N<br>Less than 10,000 kilogs. ... | 14 00<br>18 00                             | 9 00<br>12 00                    | 1-4<br>1-6               |
| 529.       | Machines and supplies accessory to the printing and stationery trades:<br>Machines for folding; for casting type characters; for galleys; machines  | —  | —                                | —                        |

† Are considered as rough watch cases those which are neither polished, fitted with split pins, nor hand decorated.  
\* Cases of common material with ornaments of gold or silver, or with gold or silver ornaments, shall be dutiable as cases of gold or silver.  
§ The escapement bearings for the movements falling under Nos. 504, 504b, 504c, and 515, when imported separately, are dutiable under Nos. 498 and 499 according to kind.  
§ Cases for table or wall clocks, shall in every case be dutiable according to constituent material.  
§ Cases, cases or frames of clocks (*pendules*) or alarms are dutiable at the rates applicable to them according to constituent material.  
§ Cases of precious metals are dutiable as manufactures of gold or silver.

‡ For the machines mentioned in Nos. 510 to 512b, the importer is required to make a declaration stating the designation, nature and the weight of the component parts, together with a plan or drawing of the machine. All machines which are incomplete will be taxed on the various pieces of which composed, unless the amount of the duty thus calculated is less than the duty applicable to the complete machine of the same weight in which case this latter assessment shall be applied to the incomplete machine introduced: machines not furnished with fly-wheels will not be considered as incomplete. The fly-wheel imported with the machine or separately will be dutiable under No. 532c.  
§ Boiler fittings, safety-valves &c., except those attached to the walls of the boiler permanently are subject to duty according to kind. The cast iron furnace and its are dutiable separately under No. 553. Steel tubes, pressed or unwelded, fitted in the boilers, pay the rates of duty fixed under No. 567b for tubes of that kind.  
§ Electrical apparatus for working locomotives are dutiable separately according to kind.  
§ Note to 510 is applicable to looms for knitting and hosiery.  
§ Ventilators are taxed separately according to kind, also tubular apparatus formed of beaten or unwelded tubes. Tubular apparatus formed of welded tubes are included in the total weight of the machine.  
† Note to 510 is applicable to knitting machines.





| Tariff No.         |  | DUTIES<br>(Additional taxes and 4% included). |                             |     | Coefficient. | Tariff No. |   | DUTIES<br>(Additional taxes and 4% included). |                             |     | Coefficient. |
|--------------------|--|---|-----------------------------|-----|--------------|------------|---|---|-----------------------------|-----|--------------|
|                    |  | General<br>Tariff<br>Fr. c.                   | Minimum<br>Tariff<br>Fr. c. |     |              |            |   | General<br>Tariff<br>Fr. c.                   | Minimum<br>Tariff<br>Fr. c. |     |              |
| 529.               | Sheets and fillets of cards of iron or steel wire, set on tissues, with or without gutta-percha, padded or not . . . . .   |   |                             |     |              |            |   |   |                             |     |              |
|                    | Per 100 kilogs. N  | 260 00  | 165 00                      | 1-8 |              |            | From 10 to 100 kilogs. :<br>Rough . . . . . Per 100 kilogs. N   | 23 00   | 15 00                       | 3   |              |
|                    |  |   |                             |     |              |            | Worked . . . . . " "  | 30 00   | 20 00                       | 3   |              |
|                    |  |   |                             |     |              |            | Less than 10 kilogs. :<br>Rough . . . . . " "   | 30 00   | 20 00                       | 3   |              |
|                    |  |   |                             |     |              |            | Worked . . . . . " "  | 15 00   | 30 00                       | 3   |              |
| 529 <sup>1</sup> . | Sheets and fillets of cards, of leather, not set on tissues, furnished with teeth in iron or steel having at the base a diameter of less than 1 millimetre. . . . .  |   |                             |     |              |            | 532e. Worked parts of turbines, driven by steam, gas, petrol, or any other gaseous or explosive mixture, weighing :<br>200 kilogs. or more. . Per 100 kilogs. N   | 45 00   | 30 00                       |     |              |
|                    | Per 100 kilogs. N  | 260 00  | 165 00                      | 1-8 |              |            | Less than 200 kilogs " "  | 60 00   | 40 00                       |     |              |
| 533.               | Teeth for sleys, of iron, steel or copper, and metallic wire intended for their manufacture . . . . .  | 15 00   | 30 00                       | 1-8 |              |            | 533f. Component parts of boilers and similar apparatus of pressed ( <i>embouti</i> ) or welded sheet iron :<br>Rough . . . . . Per 100 kilogs. N  | 20 00   | 13 00                       | 3   |              |
| 531                | Sleys, mountings and combs for weaving, of iron or copper . . . . .  | 15 00   | 30 00                       | 1-8 |              |            | Worked . . . . . " "  | 27 00   | 18 00                       | 3   |              |
| 532.               | Detached parts of machines and of shafting of non-malleable cast iron, turned, filed, or adjusted, with the exception of pieces obviously destined for agricultural machines, imported therewith or separately, weighing :<br>More than 1,000 kilogs. Per 100 kilogs. N  | 18 00   | 12 00                       | 3   |              |            | 533g. Balls for ball bearings, of a diameter of :<br>More than 10 mm. . . Per 100 kilogs. N   | 37 00   | 25 00                       | 1-8 |              |
|                    | More than 200 up to 1,000 kilogs. . . . .  | 22 50(1)                                      | 15 00                       | 3   |              |            | From 5 to 10 mm. . . " "  | 90 00   | 60 00                       | 3   |              |
|                    | 200 kilogs. or less . . . . .  | 30 00(2)                                      | 20 00                       | 3   |              |            | Less than 5 mm. . . . . " "   | 270 00  | 180 00                      | 1-8 |              |
| 532 <sup>2</sup> . | Cylinders for rolling mills, rough " "   | 8 00  | 5 00                        | 3   |              |            | 533h. Rough frames and bodies of dynamos and electric motors, armature-crosses, covers of electrical collectors ( <i>fourr. aux de collecteurs</i> ), solid poles of dynamos and alternators of iron or steel, wrought or swaged ( <i>estampé</i> ), of moulded iron or steel, of malleable cast iron, of pressed or welded plate, weighing :<br>More than 1,000 kilogs. . . . .  | 12 00   | 5 00                        | 3   |              |
|                    | * Fly wheels for machines :<br>Rough from the foundry, merely dressed . . . . . Per 100 kilogs. N  | 12 00   | 8 00                        | 3   |              |            | Per 100 kilogs. N   | 12 75   | 8 30                        | 3   |              |
|                    | Others . . . . .   | 14 00   | 12 00                       | 3   |              |            | 300 to 1,000 kilogs. . . . .  | 13 50   | 9 00                        | 3   |              |
| 533.               | Component parts of machines, of brake and steering apparatus, and of shafting, of wrought or stamped iron or steel, of cast iron or steel, of malleable cast iron, and component parts of motor car frames, of pressed ( <i>embouti</i> ) or welded steel sheet, with the exception of pieces obviously designed for agricultural machines, imported therewith or separately, weighing :<br>More than 1,000 kilogs. :<br>Rough . . . . . Per 100 kilogs. N | 12 00   | 8 00                        | 3   |              |            | 100 to 300 kilogs. . . . .  | 14 25   | 9 50                        | 3   |              |
|                    | Worked . . . . .   | 20 00   | 13 00                       | 3   |              |            | 15 to 100 kilogs. . . . .   | 15 00   | 10 00                       | 3   |              |
|                    | More than 300 and up to 1,000 kilogs. :<br>Rough . . . . . Per 100 kilogs. N   | 15 00   | 10 00                       | 3   |              |            | 3 to 15 kilogs. . . . .   | 22 50   | 15 00                       | 3   |              |
|                    | Worked . . . . .   | 25 00   | 15 00                       | 3   |              |            | 1 to 3 kilogs. . . . .  | 30 00   | 20 00                       | 3   |              |
|                    | More than 100 and up to 300 kilogs. :<br>Rough . . . . . Per 100 kilogs. N   | 18 00   | 12 00                       | 3   |              |            | Less than 1 kilog. . . . .  |   |                             |     |              |
|                    | Worked . . . . .   | 26 00   | 17 00                       | 3   |              |            | 534. Springs of steel for carriages, automobiles, railway carriages and wagons, or locomotives :<br>Polished . . . . . Per 100 kilogs. N  | 37 50   | 25 00                       | 3   |              |
|                    | More than 15 and up to 100 kilogs. :<br>Rough . . . . . Per 100 kilogs. N  | 21 00   | 14 00                       | 3   |              |            | Not polished . . . . . " "  | 18 00   | 12 00                       | 3   |              |
|                    | Worked . . . . .   | 38 00   | 25 00                       | 3   |              |            | 535. Component parts of copper, pure or alloyed with any metal, cast, wrought or moulded (brasses ( <i>coustinet</i> ), cocks, and accessory fittings for water, gas, steam, &c.), weighing :<br>10 kilogs. and above :<br>Rough . . . . . Per 100 kilogs. N  | 25 00   | 15 00                       | 3   |              |
|                    | More than 3 kilogs. and up to 15 kilogs. :<br>Rough . . . . . Per 100 kilogs. N  | 24 00   | 16 00                       | 3   |              |            | Wrought . . . . . " "   | 38 00   | 25 00                       | 3   |              |
|                    | Worked . . . . .   | 41 00   | 27 00                       | 3   |              |            | Less than 10 kilogs. and more than 1 kilog. :<br>Rough . . . . . Per 100 kilogs. N  | 24 00   | 16 00                       | 3   |              |
|                    | 1 kilog. or less :<br>Rough . . . . .  | 30 00   | 20 00                       | 3   |              |            | Wrought . . . . . " "   | 52 50   | 35 00                       | 3   |              |
|                    | Worked . . . . .   | 60 00   | 40 00                       | 3   |              |            | 1 kilog. and less :<br>Rough . . . . . " "  | 30 00   | 20 00                       | 3   |              |
| 533b.              | Straight axle-trees ( <i>essieux</i> ), mounted, for railways and tramways . . . . .   | 23 00   | 15 00                       | 3   |              |            | Wrought . . . . . " "   | 60 00   | 40 00                       | 3   |              |
| 533c.              | *Straight shafts, solid, weighing :<br>More than 1,000 kilogs. :<br>Rough . . . . . Per 100 kilogs. N  | 12 00   | 8 00                        | 3   |              |            | 535b. Component parts of machines and of shafting not specified, of two or more metals, such as iron, steel, cast iron, copper pure or alloyed with any metal named in the preceding articles, such as brasses ( <i>coustinet</i> ), cocks and accessory fittings for water, gas and steam &c., with the exception of pieces obviously destined for agricultural machines, imported therewith or separately, weighing :<br>300 kilogs. or more. Per 100 kilogs. N | 23 00   | 15 00                       | 3   |              |
|                    | Worked . . . . .   | 15 00   | 10 00                       | 3   |              |            | More than 30 and less than 300 kilogs. . . . .  | 30 00   | 20 00                       | 3   |              |
|                    | From 100 to 1,000 kilogs. :<br>Rough . . . . .   | 13 50   | 9 00                        | 3   |              |            | Per 100 kilogs. N   | 45 00   | 30 00                       | 3   |              |
|                    | Worked . . . . .   | 18 00   | 12 00                       | 3   |              |            | 10 to 50 kilogs. inclusive . . . . .  | 53 00   | 35 00                       | 3   |              |
|                    | From 10 to 100 kilogs. :<br>Rough . . . . .  | 15 00   | 10 00                       | 3   |              |            | More than 1 and less than 10 kilogs. . . . .  | 60 00   | 40 00                       | 3   |              |
|                    | Worked . . . . .   | 24 00   | 16 00                       | 3   |              |            | 1 kilog. and less . . . . .   |   |                             |     |              |
|                    | Less than 10 kilogs. :<br>Rough . . . . .  | 23 00   | 15 00                       | 3   |              |            | 535c. Wires and cables insulated for electricity, composed of cores of iron, steel, copper, or an alloy of copper &c. covered with :<br>Silk in combination with rubber or gutta percha, without a protective covering of metal . . . . .   | 150 00  | 100 00                      | 3   |              |
|                    | Worked . . . . .   | 30 00   | 20 00                       | 3   |              |            | Per 100 kilogs. N   | 105 00  | 70 00                       | 3   |              |
| 533d.              | Straight shafts (bored), bent shafts, crank shafts, weighing :<br>More than 1,000 kilogs. :<br>Rough . . . . . Per 100 kilogs. N   | 15 00   | 10 00                       | 3   |              |            | Of $\frac{1}{8}$ mm. in diameter or more . . . . .  | 60 00   | 40 00                       | 3   |              |
|                    | Worked . . . . .   | 23 00   | 15 00                       | 3   |              |            | Per 100 kilogs. N   | 90 00   | 60 00                       | 3   |              |
|                    | From 100 to 1,000 kilogs. :<br>Rough . . . . .   | 18 00   | 12 00                       | 3   |              |            | Less than $\frac{1}{8}$ mm. in diameter . . . . .   |   |                             |     |              |
|                    | Worked . . . . .   | 27 00   | 18 00                       | 3   |              |            | Per 100 kilogs. N   |   |                             |     |              |
|                    |  |   |                             |     |              |            | 536. Dynamo-armatures and component parts, such as : Coils, solid or hollow, of metal surrounded by insulated copper ; worked parts of metal fitted or not, for electric machines ; electric apparatus, electro-technical apparatus, trans-   |   |                             |     |              |

(1) The origin of the United States of America. 20 frs.

(2) Ditto, 25 frs.

\* Belt-pulley fly wheels (*volants-poulies*), for the simultaneous regulation and transmission of movement, imported together with the motors to which they are to be adapted, may, at the option of the importer, be included in the dutiable weight of the motors or be taxed separately under No. 532e, according as they are rough or worked. Consequently, motors imported with neither fly wheel nor belt-pulley will not be regarded as complete, provided, however, that they be furnished with all the other parts necessary for their working ; but belt-pulleys imported together with the motors to which they belong will continue to be subject to the same customs treatment as the latter. Belt-pulley fly wheels imported separately, or declared separately from the motors to which they belong are to be dutiable under No. 532e. No option is accorded to the importer as regards the tariff treatment of energy or regulating fly wheels (*volants d'énergie ou de régulation*). These articles will continue, as hitherto, to be dutiable under No. 532e, whether they are imported with the machine or separately.

\* Bars of which the profile shows no variation from end to end are not considered as shafts.

§§ Goods of this kind manufactured with aluminium wires are dutiable as aluminium wires.

XXVIII.—MANUFACTURES OF METAL.—*con.*

| Tariff No. |   | DUTIES   |                                   |                | Coefficient. | Tariff No. |  | DUTIES  |                                   |                | Coefficient. |
|------------|---|--|-----------------------------------|----------------|--------------|------------|--|---|-----------------------------------|----------------|--------------|
|            |   | General Tariff   | Additional taxes and 4% included. | Minimum Tariff |              |            |  | General Tariff  | Additional taxes and 4% included. | Minimum Tariff |              |
| Fr. c.     | Fr. c.  | Fr. c.   | Fr. c.                            | Fr. c.         |              | Fr. c.     | Fr. c.   | Fr. c.  | Fr. c.                            | Fr. c.         |              |
|            | formers, and other electrical appliances, except artificial carbon brushes for dynamos, with or without copper fittings, weighing:  |  |                                   |                |              | 543.       | Wire netting of iron or steel, of wire with a diameter of:   |   |                                   |                |              |
|            | 1,000 kilos, and upwards.....   | 50 00  | —                                 |                |              |            | More than 5 mm. . . . .  | 15 00   | 10 00*                            | 3              |              |
|            | 50 kilos, inclusive to 1,000 kilos, exclusive.....  | 100 00   | —                                 |                |              |            | More than 2 up to 5 mm. inclusive . . .  | 18 00   | 12 00                             | 3              |              |
|            | Less than 50 kilos, " " " " " "   | 100 00   | —                                 |                |              |            | Per 100 kilos, N   |   |                                   |                |              |
|            | 2,000 kilos, and upwards " " " " " "  | —  | 25 00                             | 3              |              |            | More than 1 up to 2 mm. inclusive . . .  | 23 00   | 15 00                             | 3              |              |
|            | From 1,000 kilos, inclusive to 2,000 kilos, exclusive . . .   | —  | 30 00                             | 3              |              |            | Per 100 kilos, N   | 27 00   | 18 00                             | 3              |              |
|            | From 200 kilos, inclusive to 1,000 kilos, exclusive . . .   | —  | 40 00                             | 3              |              | 543b.      | Perforated sheets of iron, steel, copper, brass, zinc, or of other metals, pierced with at least 500 holes per square metre. Cylindrical or prismatic holes.....   | Duty on solid sheets of the metal of which composed, plus 10 frs. per 100 kilos.                          |                                   |                |              |
|            | From 50 kilos, inclusive to 200 kilos, exclusive . . .  | —  | 50 00                             | 3              |              |            | Holes of any other shape . . . . .   | Duty on the solid sheets of the metal of which composed, plus 20 frs. per 100 kilos.                      |                                   |                |              |
|            | From 10 kilos, inclusive to 50 kilos, exclusive . . .   | —  | 80 00                             | 3              |              |            |  |   |                                   |                |              |
|            | From 5 kilos, inclusive to 10 kilos, exclusive . . .  | —  | 100 00                            | 3              |              |            |  |   |                                   |                |              |
|            | Less than 5 kilos, " " " " " "  | —  | 110 00                            | 3              |              |            |  |   |                                   |                |              |
| 536b.      | Electric arc lamps, and separate parts of iron or steel . . . . .   | 150 00   | 80 00                             | 2              |              | 543c.      | Trellis work of iron, steel, copper, brass, zinc, or other metal: In one piece only . . . . .  | Duty on the solid cold-rolled sheet used, or as the corresponding sheet metal, plus 7 frs. per 100 kilos. |                                   |                |              |
| 536c.      | Magnets, other than electro-magnets, magnetized or not: Mounted on metal stands . . . . .   | Duty on electrical or electro-technical apparatus according to kind. |                                   |                |              |            | In several places: With meshes of 25 mm. side and more.....  | 15 00   | 10 00*                            | 3              |              |
|            | Not mounted, weighing each: 5 kilos, or more. . . . .   | 60 00  | 30 00                             | 2              |              |            | With meshes of less than 25 mm. side . . .   | 18 00   | 12 00                             | 3              |              |
|            | Less than 5 kilos " " " " " "   | 75 00  | 50 00                             | 2              |              |            | Per 100 kilos, N   |   |                                   |                |              |
|            | Various articles of metal:  |  |                                   |                |              | 544.       | Needles for sewing and sewing machine needles  |   |                                   |                |              |
| 537.       | Tools, with or without handles, of cast iron, iron or steel: Spades, shovels, and hoes . . . . .  | 18 00  | 12 00                             | 2-7            |              |            | Less than 5 centimetres in length . . .  | 300 00  | 250 00                            | 2-1            |              |
|            | Scythes and sickles . . . . .   | 45 00  | 30 00                             | 2-7            |              |            | 5 centimetres long or more " " " "   | 175 00  | 150 00                            | 2-1            |              |
|            | Saws:   |  |                                   |                |              | 544b.      | Needles for tulle and lace looms, knitting machines, &c.: Shaped ( <i>faconnées</i> ) . . .  | 150 00  | 300 00                            | 3              |              |
|            | Circular saws, endless band saws, fret saws . . . . .   | 53 00  | 35 00                             | 2-7            |              |            | Articulated: With one joint . . . . .  | 675 00  | 450 00                            | 3              |              |
|            | Hand saws . . . . .   | 38 00  | 23 00                             | 2-7            |              |            | With two joints " " " "  | 900 00  | 600 00                            | 3              |              |
|            | Files and rasps, cut or pointed, finished or not:   |  |                                   |                |              | 545.       | Knitting needles and other similar articles not otherwise specified, of steel, iron or copper . . . . .  | 30 00   | 20 00                             | 2              |              |
|            | 35 cm. or more in length . . . . .  | 45 00  | 30 00                             | 2-7            |              | 545b.      | Crochet and embroidery needles and button hooks . . . . .  | 75 00   | 50 00                             | 2              |              |
|            | Less than 35 cm. in length . . . . .  | 60 00  | 40 00                             | 2-7            |              | 545c.      | Paper and cloth eyelet punches for warehouse or office use . . .   | 45 00   | 30 00                             | 2              |              |
|            | Vices of all kinds, die stocks, stocks and dies, ratchet braces, breast drills, spiral drills, monkey wrenches, with wooden handles, adjustable spanners and others: weighing each: |  |                                   |                |              | 546.       | Pins: Of iron, thinned " " " "   | 75 00   | 50 00                             | 1-4            |              |
|            | 15 kilos, or more . . . . .   | 25 00  | 15 00                             | 2-7            |              |            | Of steel with or without heads . . . . .   | 188 00  | 125 00                            | 1-4            |              |
|            | 3 and less than 15 kilos, " " " "   | 38 00  | 25 00                             | 2-7            |              | 546b.      | Buckles, clasps, hooks and eyes for dresses, trousers, vests, suspenders, belts, gloves, footwear, and for all kinds of wearing apparel, of iron, steel, copper, brass, or any other common metal, and metallic parts of such articles (including the weight of the paper or cardboard to which they may be attached): Rough, polished, varnished, thinned . . . | 75 00   | 50 00                             | 3              |              |
|            | 3 to 1 kilos, " " " "   | 53 00  | 35 00                             | 2-7            |              |            | Whitened . . . . .   | 113 00  | 75 00                             | 3              |              |
|            | 1 kilo, and less " " " "  | 68 00  | 45 00                             | 2-7            |              |            | Coppered, nickelled, oxidized, enamelled, silvered or gilt . . . . .   | Duty on gilt or silvered articles or imitation jewellery, according to kind.                              |                                   |                |              |
|            | Mechanics' tools:   |  |                                   |                |              |            | Covered entirely or partly with celluloid or similar plastic materials . . .   | 223 00  | 175 00                            | 3              |              |
|            | Twist drills (American drills) and others, screw taps, dies for screw stocks, stamps and matrices, reamers and milling-cutters ( <i>fraises</i> ), in one piece . . . . .           | 60 00  | 40 00                             | 2-7            |              | 547.       | Fish hooks . . . . .   | 140 00  | 100 00                            | 3              |              |
|            | Shear blades, tools for threading, turning, planing, mortising, a mallet reaming blades, sockets for reamers, reamers and milling-cutters with blades . . . . .                     | 33 00  | 22 00                             | 2-7            |              | 548.       | Pens, of metals other than gold, silver, platinum, and other common metals, gilt or silvered* . . . . .  | 210 00  | 110 00                            | 2-9            |              |
|            | Per 100 kilos, N  | 9 00   | 8 00                              | 2-1            |              | 549.       | Cutlery: Common: Tailors' scissors . . . . .   | 30 00   | 20 00                             | 1-5            |              |
| 538.       | Printers' type: New . . . . .   | 4 00   | 3 00                              | 2-1            |              |            | Pruning shears, weighing: Each more than 150 grammes . . . . .   | 30 00   | 20 00                             | 1-5            |              |
| 539.       | Stereotype blocks, plates and dies ( <i>coins</i> ) for printing on paper, other than wall paper, with or without design: Produced by photo mechanical process . . . . .            | 200 00   | 150 00                            | 3              |              |            | Each 150 grammes or less " " " "   | 60 00   | 40 00                             | 1-5            |              |
| 540.       | Other . . . . .   | Free   | Free                              |                |              |            | Kitchen and butchers' knives . . . . .   | 150 00  | 100 00                            | 1-5            |              |
| 541.       | Wire gauze: Of iron or steel: With wire of more than 2 millimetres in diameter . . . . .  | 12 00  | 8 00*                             | 3              |              |            | Per 100 kilos, N   | 300 00  | 200 00                            | 1-5            |              |
|            | With wire above 2 millimetres up to 2 millimetres in diameter Per 100 kilos, N  | 16 00  | 11 00                             | 3              |              |            | Razors, common . . . . .   |   |                                   |                |              |
|            | With wire of five tenths of a millimetre up to 1 mm. in diameter Per 100 kilos, N   | 20 00  | 13 00                             | 3              |              |            | Other: clasp knives, ordinary scissors, pliers for breaking or cutting sugar, &c. . . . .  | 450 00  | 300 00                            | 1-5            |              |
|            | With wire of less than five tenths of a millimetre in diameter Per 100 kilos, N   | 30 00  | 21 00                             | 3              |              |            |  |   |                                   |                |              |
| 542.       | Wire gauze: Of copper or brass: Ordinary . . . . .  | 30 00  | 20 00                             | 3              |              |            |  |   |                                   |                |              |
|            | For paper machines, such gauze weighing per square metre: More than 500 grammes . . . . .   | 60 00  | 40 00                             | 3              |              |            |  |   |                                   |                |              |
|            | Per 100 kilos, N  | 150 00   | 100 00                            | 3              |              |            |  |   |                                   |                |              |
|            | 500 grammes or less " " " "   | 150 00   | 100 00                            | 3              |              |            |  |   |                                   |                |              |

† Bodkins are classed as being needles of 5 centimetres or more in length. For duties see heading "Needles," No. 544.

‡ Articles of this kind mounted in ivory, tortoise-shell, mother-of-pearl, bone, horn, fine wood, celluloid and the like, hardened coutechout, are dutiable as articles of those materials.

\* Pens of gold, silver, platinum, or common metal, gilt or silvered, are dutiable respectively under Nos. 495 and 496.

§ Clasp knives, known as Swiss or military knives, with handles of wood, horn or ebonite, shall in every case pay duty as articles of common cutlery, "Other."

§ Small toy magnets are dutiable as toys.

†† Handles of fine materials are dutiable separately according to the constituent material.

‡ Monkey wrenches with wooden handles, adjustable spanners and others weighing 1 kilo, or less, are dutiable as Tools of the kind weighing more than 1 kilo, and less than 3 kilos.

\* Per 100 kilos, gross.



|  | DUTIES<br>(Additional taxes<br>and 4% included). |                             | Coefficient. |
|--|--|-----------------------------|--------------|
|  | General<br>Tariff<br>Fr. c.                      | Minimum<br>Tariff<br>Fr. c. |              |
| Fine: Table knives with ivory, mother-of-pearl or tortoiseshell handles.....   | Per 100 kilograms, N                             | 900 00 (1) 600 00           | 1.3          |
| Other .....  | Per 100 kilograms, N                             | 720 00 (2) 480 00           | 1.3          |
| Blades of razors, of knives, and of scissors (other than tailors' scissors): Rough and still bearing the seams left by casting or stamping ..... | Per 100 kilograms, N                             | 27 00 18 00                 | 1.3          |
| With the seams removed but not otherwise worked Per 100 kilograms, N   | 150 00   | 100 00                      | 1.3          |
| Superior, worked.....  | "  | 150 00 300 00               | 1.3          |
| Entirely finished .....  | Dutiable as fine cutlery, other,                 |                             | 1.3          |

CLASSIFICATION OF ARTICLES OF CUTLERY NOT SPECIALLY MENTIONED IN THE TARIFF.

| Articles.   | Tariff No. and heading under which classified.  |
|---|---|
| Scissors, other than tailors' scissors:   |   |
| Of precious metal .....   | 495. Gold and silver smiths' wares.   |
| Of common metal, plated, gilt or silvered, <i>chasse</i> with leather, with fittings of ivory, mother-of-pearl, tortoiseshell, amber, ambersoid, or imitations of these materials ..... | 549. Cutlery, fine: other.  |
| Other:  |   |
| Measuring, when closed, more than 17 centimetres .....  | 549. Cutlery, common: other.  |
| Of less dimensions .....  | 549. Cutlery, fine: other.  |
| Razors:   |   |
| Hollow-ground ( <i>à lame étirée</i> ), where the grinding corresponds to a disc of 7 centimetres or less in diameter .....   | 549. Cutlery, fine: other.  |
| With handle of precious metal, or of common metal decorated, gilt or silvered, or of ivory, mother-of-pearl, tortoiseshell, amber, ambersoid, or imitations of these materials .....    | 549. Cutlery, fine: other.  |
| Note.—Handles of precious metal are dutiable separately under the head of "gold and silver smiths' wares."  |   |
| Other.....  | 549. Common razors.   |
| Table, dessert or carving knives:   |   |
| With handle of ivory, mother-of-pearl, tortoiseshell, amber, or ambersoid, with or without fittings of precious metal: blade of common metal .....                                      | 549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell.   |
| Blade and handle of precious metal.....   | 495. Gold and silver smiths' wares (on the total weight)†.  |
| Blade of precious metal, handle other than of precious metal, with or without fittings of precious metal:   |   |
| The blade .....   | 495. Gold and silver smiths' wares.   |
| The handle .....  | 549. Table knives with handle of ivory, mother-of-pearl or tortoiseshell, or, as the case may be, Cutlery, fine: other. |
| Handle of precious metal, blade of common metal:  |   |
| The handle .....  | 495. Gold and silver smiths' wares.†  |
| The blade.....  | 549. Cutlery, fine: other.  |
| Handle of imitation ivory, mother-of-pearl, tortoiseshell, amber or ambersoid, of common metal gilt, silvered or decorated, or with fittings of precious metal: blade of common metal   | 549. Cutlery, fine: other.  |
| Blade of common metal silvered or gilt, handle of some material other than mother-of-pearl, ivory, tortoiseshell, amber, ambersoid or precious metal ..                                 | 549. Cutlery, fine: other.  |
| Other .....   | 549. Cutlery, common: other.  |

| Articles.  | Tariff No. and heading under which classified.             |  |
|--|--|--|
| Knives (except table, dessert and carving knives, kitchen and butchers' knives), penknives, finger-nail trimmers, finger-nail pliers, champagne pliers, corkscrews with blade, poignards, daggers, stiletos, pruning knives and pruning knives, folding: |  |  |
| Blade and handle of precious metal.....  | 495. Gold and silver smiths' wares (on the total weight)†. |  |
| Blade or handle of precious metal:   |  |  |
| On the part formed of precious metal.....  | 495. Gold and silver smiths' wares.†                       |  |
| On the other part .....  | 549. Cutlery, fine: other.                                 |  |
| Other:   |  |  |
| Blade or handle of common metal gilt, silvered or decorated; of ivory, mother-of-pearl, tortoiseshell, amber, ambersoid, or imitations of these materials; or with fittings of precious metal.....   | 549. Cutlery, fine: other.                                 |  |
| Articles not included in the foregoing paragraphs.   | 549. Cutlery, common: other.                               |  |
| Finger-nail files, of common metal, without handle .....   | 549. Cutlery, common: other.                               |  |

| Tariff No.  | DUTIES<br>(Additional taxes<br>and 4% included). |                              | Coefficient. |
|---|--|------------------------------|--------------|
|   | General<br>Tariff.<br>Fr. c.                     | Minimum<br>Tariff.<br>Fr. c. |              |
| 550. Cylinders of copper or brass, for printing, engraved or not.....   | Per 100 kilograms, N                             | 20 00 15 00                  | 2.2          |
| 551. Statues of metal, life size or larger.....   | Duty on the metal of which composed              |                              | 1.3          |
| Articles of cast iron:  |  |                              |              |
| Neither turned nor polished:  |  |                              |              |
| 552. Railway chairs, paving and furnace plates cast in the open mould. Per 100 kilograms, G   | 5 00   | 2 75                         | 3            |
| 553. Straight cylindrical pipes, for canalisation, 7 mm. or more in thickness. Beams and columns, solid or hollow, not ornamented; frames ( <i>bidets</i> ) of columns merely pierced with holes; gas retorts; solid fire bars for grates, even put together bars and plates for furnaces; straight bars of solid section; vats ( <i>cues</i> ) of large size for industrial purposes; inspection doors ( <i>trappes de regards</i> ); plates for sewers and similar rough castings. Per 100 kilograms, G | 6 00   | 4 00                         | 3            |
| 553b. Straight cylindrical pipes for canalisation, less than 7 mm. in thickness: water and like unions, such as elbow or branched pipes, straight joints ( <i>racords droits</i> ) (including joints furnished with rough flanges pierced by drills).....   | Per 100 kilograms, G                             | 8 00 5 00                    | 3            |
| 554. Iron castings for machinery or for ornament, with the exception of parts obviously destined for agricultural machinery, weighing:  |  |                              |              |
| Above 50 kilograms, each .....  | Per 100 kilograms, G                             | 6 00 4 00                    | 3            |
| From 5 kilograms, to 50 kilograms.....  | Per 100 kilograms, G                             | 7 00 5 00                    | 3            |
| Less than 5 kilograms.....  | Per 100 kilograms, G                             | 8 00 6 00                    | 3            |
| 555. Other than parts of machines, tinned, coppered, bronzed, varnished, enamelled, or rendered inoxidable .....  | Per 100 kilograms, N                             | 15 00 10 00*                 | 4            |
| 555b. Ribbed cylinders, cylinders with water jackets, pistons, crank cases, piping of cast iron for explosive motors, weighing:   |  |                              |              |
| More than 60 kilograms.....   | Per 100 kilograms, N                             | 10 50 7 00*                  | 3            |
| From 12 to 60 kilograms.....  | "  | 13 50 9 00*                  | 3            |
| Less than 12 kilograms.....   | "  | 16 50 11 00                  | 3            |
| 556. Manufactures of cast-hardened cast iron:   |  |                              |              |
| Rough, merely trimmed, weighing:  |  |                              |              |
| More than 50 kilograms Per 100 kilograms, G   | 6 00   | 4 00                         | 3            |
| From 100 to 500 kilograms.....  | N  | 12 00 8 00*                  | 3            |
| Less than 100 kilograms.....  | "  | 17 00 11 00                  | 3            |
| Turned, filed, or fitted, mounted or not, on iron or steel shafting, weighing:  |  |                              |              |
| More than 50 kilograms Per 100 kilograms, N   | 13 00  | 12 00                        | 3            |
| From 100 to 500 kilograms.....  | "  | 26 00 17 00                  | 3            |
| Less than 100 kilograms.....  | "  | 33 00 22 00                  | 3            |
| 557. Stoves, fireplaces, heaters ( <i>colorifères</i> ), kitchen and cooking ranges ( <i>cuisinières</i> ) entirely of cast iron, and detached parts of the same, ornamented or not, neither polished, tinned, nor decorated by application of enamel or varnish.....   | Per 100 kilograms, G                             | 9 00 6 00                    | 3            |
| The same articles made of cast iron and sheet iron, or of sheet iron, and separate parts thereof, ornamented  |  |                              |              |

(1) The origin of the United States of America, 800 frs.

(2) 600 frs.

\* The ascertainment of the curve of razors is effected by means of a disc of steel 7 centimetres in diameter which it is only necessary to apply to the blade of the razor in order to find immediately, by the examination of the points of contact, the dimension of the stone used for the grinding. If the following of the blade coincides at all points or at its extremities with the circumference of the disc, the razor is dutiable under the head of "Cutlery, fine: other." In the contrary case (*i.e.*, if the disc has only a single point of contact with the blade), the razor is dutiable as a "common razor," except, of course, in the case of razors with handle of precious metal or common metal decorated, gilt, silvered, &c.

† When this tariff heading is applied, the weight of the handle or other materials without value in the interior of the handles is to be deducted.

† When this tariff heading is applied, the weight of the handle or other materials without value in the interior of the handles is to be deducted.

\* Per 100 kilograms, *gross*.

XXVIII.—MANUFACTURES OF METALS—*cont.*

| XN VIII. — MANUFACTURES OF METALS. — Cont. |   | DUTIES                            |                       |              | DUTIES                            |   |   |              |   |
|--|---|-----------------------------------|-----------------------|--------------|-----------------------------------|---|---|--------------|---|
|  |   | Additional taxes and 4% included. |                       |              | Additional taxes and 4% included. |   |   |              |   |
| Tariff No.                                 |   | General Tariff Fr. c.             | Minimum Tariff Fr. c. | Coefficient. | Tariff No.                        | General Tariff Fr. c.   | Minimum Tariff Fr. c.   | Coefficient. |   |
|  | or not, neither polished, tinned nor decorated by the application of enamel or varnish. . . Per 100 kilograms. N  | 14 00                             | 9 00*                 | 3            |                                   | More than 0.5 and up to 1 mm. . . . .   | 33 01   | 17 00        | 3 |
|  | The same articles, with parts of cast or sheet iron, polished, tinned, varnished, or decorated by the application of enamel in one colour. . . . .  | 18 00                             | 12 00                 | 3            |                                   | 0.5 mm. and less. . . . .   | 48 00   | 32 00        | 3 |
|  | The same articles, with parts of cast or sheet iron, covered with impressions or designs, or decorated with gold or by the application of enamel in several colours. . . . Per 100 kilograms. N   | 29 00                             | 19 00                 | 3            |                                   | Of wire of more than 175 kilograms, resistance per sq. mm. of section, and of a diameter of: . . . . .  | 35 00   | 20 00        | 3 |
| 557b.                                      | Kitchen pots and utensils and other articles not entering under the above classes. . . . .  | 6 00                              | 4 00                  | 3            |                                   | More than 2 mm. . . Per 100 kilograms. N  | 42 00   | 28 00        | 3 |
| 558.                                       | Manufactures of iron or steel: . . . . .  |                                   |                       |              |                                   | More than 1 and up to 2 mm. . . . .   | 61 00   | 41 00        | 3 |
|  | Iron foundry wares: . . . . .   |                                   |                       |              |                                   | More than 0.5 and up to 1 mm. . . . .   | 78 00   | 53 00        | 3 |
|  | Iron or steel building material: parts of bridge, fixed or moveable, frame work for buildings, &c., for sluice gates, for portable railways and, in general, all objects composed of one or more pieces bored or adjusted, pieced or fitted together with rivets or bolts, other than the detached pieces covered by the preceding paragraphs, each piece weighing 5 kilograms, at least to the lineal metre. . . . Per 100 kilograms. N                      | 12 00                             | 9 00*                 | 3            | 561b.                             | Barbed wire fencing. . . . .  | 16 50   | 11 00        | 3 |
|  | Iron or steel work: smaller pieces not specified— to be used as gratings, as barriers at level crossings, frames for tents, for hot-houses, kiosques, or verandahs, window frames, fitted or not, fixed or moveable frames, shutters of sheet iron for shops and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts, each piece weighing less than 5 kilograms, to the lineal metre. . . . . | 15 00                             | 10 00*                | 3            | 562.                              | Anchors. . . . .  | 12 00   | 8 00*        | 3 |
| 558c.                                      | Iron work for carriages, more particularly iron work to be used in any way in the construction of railway rolling stock (comprising buffers and couplings), weighing 15 kilograms or more. Per 100 kilograms. . . . .   | 18 00                             | 12 00                 | 3            | 562a.                             | Chains of iron or steel, with links: 15 mm. or more in thickness. . . . .   | 12 00   | 8 00*        | 3 |
|  | Less than 15 kilograms. . . . .   | 23 00                             | 15 00                 | 3            |                                   | More than 8 and less than 15 mm. in thickness. . . . .  | 18 00   | 12 00        | 3 |
| 559.                                       | Locks: . . . . .  |                                   |                       |              |                                   | 8 mm. or less in thickness. . . . .   | 24 00   | 15 00        | 3 |
|  | Entirely of iron. . . . .   | 23 00                             | 15 00                 | 3            | 562c.                             | Articles of iron and steel: . . . . .   |   |              |   |
|  | With iron case, partly of copper or brass, without lever tumblers. . . . .  | 30 00                             | 20 00                 | 3            |                                   | Bucks and springs for personal attire, of steel, polished, varnished, not covered   | 38 00   | 25 00        | 3 |
|  | The same, with lever tumblers. . . . .  | 58 00                             | 25 00                 | 3            |                                   | Per 100 kilograms. N  |   |              |   |
|  | With copper case: . . . . .   | 38 01                             | 23 00                 | 3            | 562d.                             | Umbrella frames: . . . . .  |   |              |   |
|  | Without lever tumblers. . . . .   | 15 00                             | 30 00                 | 3            |                                   | Steel ribs, straight, grooved, called "paragon": for the manufacture of such frames. . . . .  | 23 00   | 15 00        | 3 |
| 559b.                                      | Padlocks: . . . . .   |                                   |                       |              |                                   | Frames without handles, sticks or fittings, and separate metal parts thereof: Of round wire: . . . . .  |   |              |   |
|  | With cases entirely of rough iron, neither decorated nor varnished: . . . . .   |                                   |                       |              |                                   | Rough, varnished. Per 100 kilograms. N  | 30 00   | 20 00        | 3 |
|  | Without lever tumblers. . . . .   | 23 00                             | 16 00                 | 3            |                                   | Polished or tinned. . . . .   | 37 50   | 25 00        | 3 |
|  | With lever tumblers (with a divided key bit). . . . .   | 30 00                             | 20 00                 | 3            |                                   | Of grooved wire called "paragon": . . . . .   |   |              |   |
|  | With cases of other kinds: . . . . .  | 38 00                             | 25 00                 | 3            |                                   | Rough, varnished. Per 100 kilograms. N  | 45 00   | 30 00        | 3 |
|  | Without lever tumblers. . . . .   | 45 00                             | 30 00                 | 3            |                                   | Polished or tinned. . . . .   | 53 00   | 35 00        | 3 |
| 559c.                                      | Hinge-plates ("poinçonnées") combined or not with copper or brass, or composed wholly of copper or brass. . . . .   | 35 00                             | 20 00                 | 3            |                                   | Coppered, nickelled or oxidised. . . . .  | 150 00  | 100 00       | 3 |
| 559d.                                      | Keys, iron lock bolts of all kinds, hooks, hinges of iron or sheet iron, latches, slide bolts, and all other articles in rough iron, trimmed or not, turned, filed or polished, for furniture, doors and casements. . . . .   | 23 00                             | 16 00                 | 3            |                                   | Enamelled, silvered or gilt. . . . .  | Duty on gilt or silvered articles, or on imitation jewellery, according to kind |              |   |
|  | Same articles, partly or wholly of copper or brass. . . . .   | 25 00                             | 20 00                 | 3            |                                   | Frames combined with handles or sticks, with or without the fittings: . . . . .   |   |              |   |
| 560.                                       | Anchors, chains and cables: . . . . .   |                                   |                       |              |                                   | Rough or varnished. Per 100 kilograms. N  | 75 00   | 50 00        | 3 |
|  | Dredged up in the harbours or roadsteads of France under the conditions of the law of the 2nd July, 1836. . . . .   | 0 20                              | 0 25                  |              |                                   | Polished or tinned. . . . .   | 90 00   | 60 00        | 3 |
|  | Other: . . . . .  |                                   |                       |              |                                   | Coppered, nickelled or oxidised. . . . .  | 150 00  | 100 00       | 3 |
| 561.                                       | Cables of iron and steel: . . . . .   |                                   |                       |              |                                   | Enamelled, silvered or gilt. . . . .  | Duty on gilt or silvered articles, or on imitation jewellery, according to kind |              |   |
|  | Of wire of less than 70 kilograms, resistance per sq. mm. of section, and of a diameter of: . . . . .   |                                   |                       |              |                                   | Handles or sticks, springs, slides, cups (godets), nuts, rings, ferrules, and other fittings: . . . . .   |   |              |   |
|  | More than 2 mm. . . Per 100 kilograms. N  | 11 00                             | 9 00*                 | 3            |                                   | In steel or iron: . . . . .   |   |              |   |
|  | More than 1 and up to 2 mm. . . . .   | 18 00                             | 12 00                 | 3            |                                   | Rough or varnished. Per 100 kilograms. N  | 75 00   | 50 00        | 3 |
|  | More than 0.5 and up to 1 mm. . . . .   | 21 00                             | 14 00                 | 3            |                                   | Coppered, enamelled, nickelled, oxidised, tinned or polished. . . . .   | Duty on imitation jewellery according to kind.                                  |              |   |
|  | 0.5 mm. and less. . . . .   | 33 00                             | 22 00                 | 3            |                                   | In copper, brass, German silver, rough, varnished, nickelled, bronzed, oxidised, tinned. . . . .  | Duty on imitation jewellery according to kind.                                  |              |   |
|  | Of wire of 70 to 175 kilograms, resistance per sq. mm. of section, and of a diameter of: . . . . .  |                                   |                       |              | 563.                              | Nails: . . . . .  |   |              |   |
|  | More than 2 mm. . . . .   | 21 00                             | 12 00                 | 3            |                                   | For shoeing animals. . . . .  | 23 00   | 15 00        | 3 |
|  | More than 1 and up to 2 mm. . . . .   | 26 00                             | 16 00                 | 3            |                                   | Ice cramps, screw, with cut head. . . . .   | 33 00   | 22 00        | 3 |
|  |   |                                   |                       |              |                                   | Per 100 kilograms. N  |   |              |   |
|  |   |                                   |                       |              | 564.                              | Other kinds, weighing: . . . . .  |   |              |   |
|  |   |                                   |                       |              |                                   | Large, more than 20 kilograms, to the 1,000 . . . . .   | 9 00  | 6 00         | 3 |
|  |   |                                   |                       |              |                                   | Medium, from 5 to 20 kilograms, to the 1,000. . . . .   | 13 00   | 9 00*        | 3 |
|  |   |                                   |                       |              |                                   | Small, from 200 grammes to 5 kilograms, to the 1,000. . . . .   | 19 00   | 14 00        | 3 |
|  |   |                                   |                       |              |                                   | Very small, less than 200 grammes to the 1,000. . . . .   | 40 00   | 30 00        | 3 |
|  |   |                                   |                       |              | 565.                              | Nails of wire, of iron, or steel, machine made, whether tinned, coppered, zinc-plated, coal-tarred, or not: . . . . .   |   |              |   |
|  |   |                                   |                       |              |                                   | Of above 2 millimetres in diameter. . . . .   | 15 00   | 8 00         | 3 |
|  |   |                                   |                       |              |                                   | From 1 to 2 millimetres in diameter . . . . .   | 20 00   | 11 00        | 3 |
|  |   |                                   |                       |              |                                   | Of 1 millimetre in diameter and less. . . . .   | 35 00   | 24 00        | 3 |
|  |   |                                   |                       |              | 566.                              | (1) Screws, eye-bolts, strap hinges, hooks, bolts, rivets, nuts, and all articles in the screw and bolt trade not specified, whether with thread or not, even polished, varnished, or coated with any preparation, but not having been subjected to any working on the lathe or any process of decolletage, having a diameter of: . . . . . |   |              |   |
|  |   |                                   |                       |              |                                   | 25 mm. or more. . . Per 100 kilograms. N  | 15 00   | 10 00*       | 3 |
|  |   |                                   |                       |              |                                   | From 18 to 25 mm. . . . .   | 18 00   | 12 00        | 3 |

\* Per 100 kilograms gross.

(1) The cutting (framing) of the head of wooden screws is not to be held to be working on the lathe: the diameter means in the case of nuts the internal diameter, and in the case of other articles it is measured on the outside.

\* Per 100 kilograms, gross.

(1) The cutting (*frustrage*) of the head of wooden screws is not to be held to be working on the lathe: the diameter means: in the case of nut, the internal diameter, and in the case of other articles it is measured at the widest part of the stem; where articles belong to different classes the duty is leviable for that belonging to the highest taxed class.

XXIX.—ARMS, POWDER AND AMMUNITION.

†† Detached parts are admitted under No. 356 only if they are not on account of their nature subject to a higher rate of duty.  
‡ Applicable to French arms of war sold subject to exportation.



## XXIX.—ARMS, POWDER AND AMMUNITION—continue I.

| Tariff No.      |   | DUTIES (Additional taxes and 4% included). |                       | Coefficient. |
|-----------------|---|--|-----------------------|--------------|
|                 |   | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
|                 | Target rifles ( <i>armes de tir</i> ), breech-loading, carbines, revolvers, pistols, repeating or other, and walking-stick guns ..... Per 100 kilograms, N  | 300 00                                     | 600 00                | 1·2          |
|                 | Arms, guns, carbines, pistols of any system, using as their motive force springs, compressed air, liquefied gas &c. .... Per 100 kilograms, N   | 450 00                                     | 300 00                | 1·2          |
|                 | Gun barrels and parts in the rough ( <i>bruts de force</i> ) .... Per 100 kilos, N  | 90 00                                      | 60 00                 | 1·2          |
|                 | Groups of parts of guns fitted together, other than in the rough ( <i>bruts de force</i> ), such as barrels of drop down breech-loading guns, actions, trigger guards ..... Duties on those 1·3   |  |                       |              |
|                 | Loose parts of guns not pieced together, other than in the rough .... Per 100 kilograms, N  | 1,650 00                                   | 1,100 00              |              |
| 582.            | Guns and gun-carriages: Of bronze or of copper ..... Duties on manufac- 1·2   |  |                       |              |
|                 | Of steel ..... Duties on manufac- 1·2   |  |                       |              |
|                 | Of cast iron ..... Duties on manufac- 1·2   |  |                       |              |
|                 | Of iron ..... Duties on manufac- 1·2  |  |                       |              |
|                 | Of wood ..... Duties on manufac- 1·2  |  |                       |              |
| 583.            | Gunpowder ..... Prohibited  |  |                       |              |
| 584.            | Dynamite ..... Prohibited   |  |                       |              |
| 585.            | Percussion caps: Munitions of war ..... Prohibited  |  |                       |              |
|                 | For sporting purposes, for target practice, including primings or detonators for mines ..... Per 100 kilograms, N   | 110 00                                     | 75 00                 |              |
| 585b.           | Detonators for mines with an electric priming ..... Per 100 kilograms, N  | 150 00                                     | 100 00                |              |
| 586.            | Cartridges: Munitions of war, loaded ..... Prohibited   |  |                       |              |
|                 | empty Per 100 kilograms, N  | 80 00                                      | 75 00                 | 2·4          |
|                 | Imported for the use of rifle clubs ( <i>sociétés de tir</i> ) .... Per 100 kilograms, N  | 50 00                                      | 45 00                 | 2·4          |
|                 | For sporting purposes, loaded ..... Prohibited  |  |                       |              |
|                 | empty (with caps) ..... Per 100 kilograms, N  | 80 00                                      | 75 00                 | 2·4          |
| 587.            | Projectiles ..... As articles of metal, 1·3   |  |                       |              |
|                 | according to kind.  |  |                       |              |
| 588.            | Miners' fuses: Ordinary ..... Per 100 kilograms, N  | 35 00                                      | 30 00                 | 1·1          |
|                 | Tape ..... " " 1·1  | 50 00                                      | 45 00                 |              |
|                 | Gutta-percha ..... " " 1·1  | 80 00                                      | 75 00                 |              |
| 589.            | Fireworks ..... " " 1·3   | 125 00                                     | 100 00                |              |
| XXX.—FURNITURE. |   |  |                       |              |
| 590.            | Furniture: Of bent wood, fitted or not: pieces and parts of furniture in bent wood: Painted, varnished or decorated by fire or otherwise Per 100 kilograms, N   | 38 00                                      | 25 00                 | 1·6          |
|                 | Other ..... " " 1·6   | 23 00                                      | 15 00                 |              |
| 590b.           | Bottoms or backs of chairs, veneered on one or both sides: Varnished, painted, pyrocarved, carved, moulded or thermo-plastic Per 100 kilograms, N   | 25 00                                      | 18 00                 | 1·6          |
|                 | Other ..... " " 1·6   | 18 00                                      | 12 00                 |              |
| 591.            | Furniture other than of bent wood: Chairs: Carved, inlaid, with marquetry, decorated with mosaic, with copper ornaments, gilt or lacquered: Sofas, easy chairs ( <i>bergères</i> ), arm-chairs, lounges, arm chairs and benches .... Per 100 kilograms, N | 113 00                                     | 75 00                 | 1·6          |
|                 | Other ..... " " 1·6   | 75 00                                      | 50 00                 |              |
|                 | With a uniform carved design ( <i>un seul motif de sculpture</i> ) or moulded Per 100 kilograms, N  | 30 00                                      | 20 00                 | 1·6          |
|                 | Waxed or varnished ..... " " 1·6  | 21 00                                      | 16 00                 |              |
|                 | Other ..... " " 1·6   | 18 00                                      | 12 00                 |              |
| 591b.           | Pieces and separate parts of chairs: Obtained by turning, including parts of furniture other than chairs obtained by the same process ..... Dutiable as turnery 1·6   |  |                       |              |
|                 | under No. 602b.   |  |                       |              |
|                 | Other ..... Dutiable as chairs, 1·6   |  |                       |              |
|                 | according to kind.  |  |                       |              |

| Tariff No.          |  | DUTIES (Additional taxes and 4% included). |                       | Coefficient. |
|---------------------|--|--|-----------------------|--------------|
|                     |  | General Tariff Fr. c.                      | Minimum Tariff Fr. c. |              |
| 592.                | Furniture, other than bent wood: Other than chairs, veneered on one or both sides, in all woods, pieces and separate parts: Carved, with inlaid work, with marquetry, decorated with mosaic, ornamented with copper, or gilt or lacquered: Console tables, cressets, stands for vases, tables, screens, clock-cases or cabinets, fire-screens, stools, dressing tables ( <i>coiffeuses</i> ), show cases, centre tables, what-note, cartel clocks ..... Per 100 kilograms, N | 113 00                                     | 75 00                 | 1·6          |
|                     | Other ..... " " 1·6  | 75 00                                      | 50 00                 |              |
|                     | Moulded ..... " " 1·6  | 30 00                                      | 20 00                 |              |
|                     | Varnished or waxed ..... " " 1·6   | 24 00                                      | 16 00                 |              |
| 592b.               | Other than bent wood: Other than chairs, massive, and pieces, and separate parts: Carved, with inlaid work, with marquetry, decorated with mosaic, ornamented with copper, gilt or lacquered: Console tables, cressets, stands for vases, tables, screens, clock cases or cabinets, fire-screens, stools, dressing tables ( <i>coiffeuses</i> ), show cases, centre tables, what-note, cartel clocks ..... Per 100 kilograms, N  | 113 00                                     | 75 00                 | 1·6          |
|                     | Other ..... " " 1·6  | 75 00                                      | 50 00                 |              |
|                     | Moulded ..... " " 1·6  | 30 00                                      | 20 00                 |              |
|                     | Varnished or waxed ..... " " 1·6   | 24 00                                      | 16 00                 |              |
|                     | Other ..... " " 1·6  | 7 50                                       | 5 00                  |              |
| 593.                | Furniture covered ( <i>garnis</i> ), and upholstered, of all kinds ..... Pay duties 1·6  |  |                       |              |
|                     | according to the rate to the categories as above plus 23 percent.  |  |                       |              |
| 593b.               | Caned, nut together or not, or parts thereof ..... Same duty as 593, 1·6   |  |                       |              |
| 594.                | Headings, and mouldings of wood: Rough, or plastered or distempered ..... Per 100 kilograms, N   | 15 00                                      | 10 00                 | 1·6          |
|                     | Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or with ornaments in relief, hollow carved, decorated, with designs imitating the grain of wood, or with other designs ..... Per 100 kilograms, N   | 75 00                                      | 50 00                 | 1·6          |
|                     | With incrustations of mother-of-pearl, ivory or tortoiseshell ..... Per 100 kilograms, N   | 300 00                                     | 200 00                | 1·6          |
| 594b.               | Frames of wood, of all sizes: Rough, plastered or coated with distemper ..... Per 100 kilograms, N   | 18 75                                      | 12 50                 | 1·6          |
|                     | Plain gilt, painted, varnished, lacquered with a uniform colour, or carved or ornamented in relief, hollow carved, decorated with designs imitating the grain of wood or with other designs ..... Per 100 kilograms, N   | 93 75                                      | 62 50                 | 1·6          |
|                     | With incrustations of mother-of-pearl, ivory or tortoiseshell ..... Per 100 kilograms, N   | 373 00                                     | 250 00                | 1·6          |
| XXXI.—WOODEN WARES. |  |  |                       |              |
| 595.                | Casks, empty, serviceable; fitted together or not, coopered with wood or metal: Containing 500 litres or more ..... Per 100 kilograms, G   | 8 00                                       | 5 00                  | 1·6          |
|                     | Less than 500 litres ..... " " 1·6   | 2 00                                       | 2 00                  |              |
| 596.                | Brooms made of sorghum or esparto: With handles ..... Per 100 kilograms, N   | 21 00                                      | 15 00                 | 1·5          |
|                     | Without handles ..... " " 1·5  | 18 00                                      | 13 00                 |              |
| 596b.               | Brooms, common, of birch or other wood: With handles ..... Per 100 kilograms, G  | 5 00                                       | 4 00                  | 1·6          |
|                     | Without handles ..... " " 1·6  | Free                                       | Free                  |              |
| 597.                | Builders' and carpenters' wood-shapes: Of hard wood ..... Per 100 kilograms, G   | 3 50                                       | 2 50                  | 2·6          |
|                     | Of soft wood ..... " " 2·6   | 3 00                                       | 2 00                  |              |
| 598.                | Shutter moulds ..... Per 100 kilograms, N  | 15 00                                      | 13 00                 | 1·6          |
| 599.                | Shoes: (Sables), common ..... 15 00  |  | 12 00                 | 1·5          |
|                     | Painted, varnished or trimmed ..... " " 1·5  |  |                       |              |
|                     | Per 100 kilograms, N   | 30 00                                      | 25 00                 | 1·5          |
| 600.                | Wood, planed, grooved, and (or) tongued, planks, strips, and veneers for floors, planed, grooved, and (or) tongued: Of oak, or other hard wood ..... Per 100 kilograms, G  | 7 50                                       | 5 00                  | 2            |
|                     | Of fir, or other soft wood ..... " " 2   | 5 25                                       | 3 50                  |              |
| 601.                | Doors, windows, Venetian blinds or shutters, roll shutters, roller blinds, &c.   |  |                       |              |

† A simple fillet of wood is not to be considered as marquetry work.

‡ Parts of canel furniture imported separately pay duty as fine basket work of osier or other fibres, No. 611.

§ Per 100 kilograms, gross.

¶ Roller blinds manufactured of bawlings of drawn wood, connected by threads of vegetable or other material are dutiable as "other manufactures of wood," No. 603d, or "fine basketware," No. 611, according to kind, according as the thread occupies more or less than 10% of the total surface.

Imported under the conditions of the law of 11th August, 1883.

† Not including inland R-réne duties.

‡ Articles of wood covered with Japanese lacquer called "*urushi*" are to be classed in Nos. 591, 592b, 593 or 611b of the minimum tariff, according to kind, unless owing to their combination with other materials, they are liable to a higher duty (Convention with Japan).

A simple fillet of wood is not to be considered as marquetry work.

| Tariff No. |  | DUTIES                              |                       |                       | Coefficient. |
|------------|--|-------------------------------------|-----------------------|-----------------------|--------------|
|            |  | (Additional taxes and 4% included.) | General Tariff Fr. c. | Minimum Tariff Fr. c. |              |
|            | wood panelling, and joiners' work, put together or not :   |                                     |                       |                       |              |
|            | Of hard wood, including articles made partly of hard and partly of soft wood..... Per 100 kilogs. N  | 30 00                               | 20 00                 | 2 3                   |              |
|            | Of soft wood..... " " "  | 19 00                               | 12 50                 | 2 3                   |              |
|            | Painted, varnished or lacquered, of a uniform color..... Per 100 kilogs. N   | 45 00                               | 30 00                 | 2 3                   |              |
|            | Carved or ornamented in relief or hollow carved, gilt or decorated with designs imitating the grain of wood or with other designs..... Per 100 kilogs. N | 75 00                               | 50 00                 | 1 5                   |              |
| 601b.      | Wood cut, filed for roller blinds " G  | 1 50                                | 1 00                  | 1 5                   |              |
| 602.       | Small wooden wares :   |                                     |                       |                       |              |
|            | Boxes of white wood, wood shaped for brushes and handles for tools, small and less than 10 centimetres in length Per 100 kilogs. N                       | 40 00                               | 20 00                 | 1 5                   |              |
|            | Bobbins for spinning and weaving, tubes, spindles, " blets," " éponnets," warp cops, " buses," " "   |                                     |                       |                       |              |
|            | Not more than 10 centimetres in length..... Per 100 kilogs. N  | 50 00                               | 30 00                 | 1 6                   |              |
|            | More than 10 centimetres in length..... Per 100 kilogs. N  | 15 00                               | 10 00*                | 1 6                   |              |
|            | Small reels of common wood, for sewing thread, not varnished, or painted..... Per 100 kilogs. G  | 10 00                               | 7 50                  | 1 5                   |              |
|            | Other articles, not varnished..... Per 100 kilogs. G   | 10 00                               | 7 50                  | 1 5                   |              |
|            | Other articles, varnished..... " "   | 16 00                               | 12 00                 | 1 5                   |              |
| 602b.      | Wood-turners' wares :  |                                     |                       |                       |              |
|            | Varnished or waxed, or coated with any composition..... Per 100 kilogs. N  | 30 00                               | 20 00                 | 1 5                   |              |
|            | Other..... " " "   | 25 00                               | 15 00                 | 1 5                   |              |
| 602c.      | Vats and tubs, put together or not..... Per 100 kilogs. G  | 10 00                               | 7 50                  | 1 6                   |              |
| 602d.      | Felloes of wood, bent, neither hollowed nor moulded nor shaped for cycles..... Per 100 kilogs. N   | 38 00                               | 25 00                 | 2 4                   |              |
| 603.       | Wood, squared, for shuttles, under 500 grammes in weight..... Dutiable under Nos. 128 or 138 according to kind.  |                                     |                       | 1 6                   |              |
| 603b.      | Shuttles for weaving, of all sorts, finished or not..... Per 100 kilogs. N   | 100 00                              | 60 00                 | 1 6                   |              |
| 603c.      | Handles for agricultural instruments, made of wood, less than 240 metres in length, and less than 55 millimetres in diameter, bent or not :              |                                     |                       |                       |              |
|            | Of ash, other than those not varnished, waxed nor coated with any substance Per 100 kilog. G   | —                                   | 10 00                 | 1 5                   |              |
|            | Other :—   |                                     |                       |                       |              |
|            | Varnished, waxed or coated with any matter..... Per 100 kilog. G   | 15 00                               | 10 00                 | 1 5                   |              |
|            | Other..... " " "   | 12 50                               | 7 50                  | 1 5                   |              |
| 603d.      | All other wooden wares. Per 100 kilogs. N  | 15 00                               | 12 50                 | 1 5                   |              |
| 603e.      | Cylinders or plates of wood engraved for printing, wall paper, tissues, waxed cloths, linoleum..... Per 100 kilogs. N                                    | 135 00                              | 90 00                 | 1 5                   |              |

## XXXII.—MUSICAL INSTRUMENTS.

|      |   |        |        |     |  |
|------|---|--------|--------|-----|--|
| 604. | Pianos :  |        |        |     |  |
|      | Upright..... Each   | 150 00 | 100 00 | 2 6 |  |
|      | Grand :   |        |        |     |  |
|      | Up to 2.25 metres in length..... " "  | 225 00 | 150 00 | 2 6 |  |
|      | More than 2.25 metres in length..... " "  | 340 00 | 225 00 | 2 6 |  |
|      | Organs, harmoniums, instruments with free metallic reeds, with one or more stops, church organs complete, barrel organs, mechanical instruments with pipes, controlled by means of cylinders, interchangeable or not, whatever be the motive power, mechanical organs with pipes, also pianos with organ pipes, giving the effect of the violin, flute, clarinet, orchestration, &c. played with perforated cardboard or paper, whatever be the motive power, instruments with strings for striking, or reeds, played mechanically by a cylinder, interchangeable or not, of perforated cardboard or paper, whatever be the motive power, additional cylinders for these instruments, hand organs, aristeos, manopans, and other instruments with free reeds, played by means of perforated cardboard or paper..... Per 100 kilogs. N | 150 00 | 100 00 | 2 6 |  |
|      | Bird organs..... Each   | 3 00   | 2 00   | 2 6 |  |
|      | Hardy gorgies..... " "  | 4 50   | 3 00   | 2 6 |  |
|      | Herps..... " "  | 120 00 | 80 00  | 2 6 |  |

† Not including mechanical pianos, each part of these instruments paying duty according to its class under Nos. 604 and 605.

§ Perforated cardboards and papers, motors of all kinds, electrical accumulators and parts pay duty separately according to kind. Instruments with free metallic reeds, having more than 260 reeds, pay a surtax of 10% per 100 reeds or fraction thereof.

| Tariff No. |  | DUTIES                              |                       |                       | Coefficient. |
|------------|--|-------------------------------------|-----------------------|-----------------------|--------------|
|            |  | (Additional taxes and 4% included.) | General Tariff Fr. c. | Minimum Tariff Fr. c. |              |
|            | Violins ( <i>violins d'amour</i> ), tenor violins, exclusive of the cases, bows, or other accessories, without incisions..... Each   | 2 25                                | 1 50                  | 2 6                   |              |
|            | With incisions..... " "  | 6 00                                | 4 00                  | 2 6                   |              |
|            | Zithers, banjos and Æolian harps..... " "  | 3 00                                | 2 00                  | 2 6                   |              |
|            | Violoncellos and bass viols :  |                                     |                       |                       |              |
|            | Without incisions..... " "   | 4 50                                | 3 00                  | 2 6                   |              |
|            | With incisions..... " "  | 12 00                               | 8 00                  | 2 6                   |              |
|            | Double basses of wood..... " "   | 12 00                               | 8 00                  | 2 6                   |              |
|            | Guitars and mandolines (without the cases) :   |                                     |                       |                       |              |
|            | Without ornaments of mother-of-pearl..... Each   | 3 00                                | 2 00                  | 2 6                   |              |
|            | With ornaments of wood or mother-of-pearl round the opening in the covering board..... Each  | 6 00                                | 4 00                  | 2 6                   |              |
|            | With inlaid wood or mother-of-pearl all round the covering board..... Each   | 9 00                                | 6 00                  | 2 6                   |              |
|            | Ficcolles and flageoles ( <i>musettes</i> ) :  |                                     |                       |                       |              |
|            | Single key and ocarinas..... Per dozen   | 1 80                                | 1 20                  | 2 6                   |              |
|            | More than one key..... Each  | 1 50                                | 1 00                  | 2 6                   |              |
|            | Annular system ( <i>annuel</i> )..... " "  | 6 00                                | 4 00                  | 2 6                   |              |
|            | Flutes, large :  |                                     |                       |                       |              |
|            | Single key..... " "  | 0 30                                | 0 20                  | 2 6                   |              |
|            | More than one key..... " "   | 1 50                                | 1 00                  | 2 6                   |              |
|            | Annular system ( <i>annuel</i> )..... " "  | 6 00                                | 4 00                  | 2 6                   |              |
|            | Oboes, clarinets, English horns ( <i>cors anglais</i> ), bassoons, and bagpipes ( <i>cornemuses</i> ) :  |                                     |                       |                       |              |
|            | Without rings..... Each  | 3 00                                | 2 00                  | 2 6                   |              |
|            | Annular system ( <i>annuel</i> )..... " "  | 6 00                                | 4 00                  | 2 6                   |              |
|            | Ophecleides, bass, double-bass of copper, bombardiers, helicon, saxophones, sarrusophones..... Each  | 20 00                               | 12 50                 | 2 6                   |              |
|            | Clarinets and military trumpets..... " "   | 2 25                                | 1 50                  | 2 6                   |              |
|            | Bass bugles, bass hunting-horns, tenor and bass trumpets..... Each   | 3 75                                | 2 50                  | 2 6                   |              |
|            | Horns and cornets of horn or copper..... " "   | 0 70                                | 0 60                  | 2 6                   |              |
|            | Horns and hooters for automobiles, coaches and motor cycles, whatever be the method of producing the sound..... Each   | 3 00                                | 2 00                  | 2 6                   |              |
|            | Syrans for automobiles..... " "  | 4 50                                | 3 00                  | 2 6                   |              |
|            | Hunting horns and trumpets..... " "  | 2 40                                | 1 60                  | 2 6                   |              |
|            | Cornets with the pistons, horns with keys or pistons, <i>accords</i> , and harmony trumpets..... Each  | 5 25                                | 3 50                  | 2 6                   |              |
|            | Saxhorns, baritone or tenor, trombones, buccinets and bugles in copper..... Each   | 5 25                                | 3 50                  | 2 6                   |              |
|            | Chinese bells, large and small drums, kettle drums, chimes and xylophones..... " "   | 3 75                                | 2 50                  | 2 6                   |              |
|            | Tambourines, timbrels, triangles, metallophones..... Each  | 0 75                                | 0 50                  | 2 6                   |              |
|            | Cymbals..... Per pair  | 2 25                                | 1 50                  | 2 6                   |              |
|            | Castanets..... " "   | 0 75                                | 0 60                  | 2 6                   |              |
|            | Tim-toms and Chinese gongs..... Each   | 4 50                                | 3 00                  | 2 6                   |              |
|            | Accordions, concertinas of whatever shape..... Each  | 1 50                                | 1 00                  | 2 6                   |              |
|            | Harmonicas (mouth) in wood or metal and Jew's harps..... Per 100 kilogs. N   | 90 00                               | 60 00                 | 2 6                   |              |
|            | Phonographs, gramophones, and the like, over 10 frs. in value :  |                                     |                       |                       |              |
|            | Phonographs, gramophones, and the like, with cylinders or disks, with or without a screw for stimulating the sound producer, mounted or not, movements, accessories and detached parts, cases and horns..... Per 100 kilogs. N   | 90 00                               | 60 00                 | 2 6                   |              |
|            | Cylinders and disks of mineral wax or any other material, plastic or not, without mark of record..... Per 100 kilogs. N  | 45 00                               | 30 00                 | 2 6                   |              |
|            | Cylinders marked with record, and disk of mineral wax or any other material, plastic or not, marked with record on one side..... Per 100 kilogs. N   | 68 00                               | 45 00                 | 2 6                   |              |
|            | Disks of mineral wax or any other material, plastic or not, marked with record on both sides..... Per 100 kilogs. N  | 90 00                               | 60 00                 | 2 6                   |              |
|            | Metallic or galvanic moulds, for use in making cylinders and disks :   |                                     |                       |                       |              |
|            | Of copper..... Per 100 kilogs. N   | 60 00                               | 40 00                 | 2 6                   |              |
|            | Of copper, nickelled..... " "  | 275 00                              | 150 00                | 2 6                   |              |
|            | Of copper, silvered or gilt..... " "   | 450 00                              | 300 00                | 2 6                   |              |
| 605.       | Accessories and detached pieces of musical instruments :   |                                     |                       |                       |              |
|            | Pneumatic and other apparatus for playing mechanically the harmonium or piano by means of perforated cardboard or paper worked by pedals, handles or mechanical or electrical motors,† independent and outside of the instrument |                                     |                       |                       |              |

† Instruments "with incisions" are those having an inlaid or checkered incision round the covering board and at the bottom. Those in which this incision is simply coloured or traced in black are regarded as "without incision."

§ Instruments of 10 frs. or less in value are dutiable as toys according to kind.

¶ The perforated cardboard and paper, and the electric motors and accumulators will pay separately the duties prescribed for them.

| Tariff No. | XXXII.—MUSICAL INSTRUMENTS  | DUTIES (continued.)<br>(Additional taxes and 1% included.) |                       | Coefficient. | Tariff No. | DUTIES (continued.)<br>(Additional taxes and 1% included.) |                       | Coefficient. |
|------------|---|--|-----------------------|--------------|------------|--|-----------------------|--------------|
|            |   | General Tariff Fr. c.                                      | Minimum Tariff Fr. c. |              |            | General Tariff Fr. c.                                      | Minimum Tariff Fr. c. |              |
|            | which they play and whether placed inside or outside thereof:   |  |                       |              |            |  |                       |              |
|            | 54 notes and under.....Each   | 60 00  | 40 00                 | 2-7          |            |  |                       |              |
|            | 55 to 64 notes....." "  | 90 00  | 60 00                 | 2-7          |            |  |                       |              |
|            | 65 notes and more....." "   | 120 00   | 80 00                 | 2-7          |            |  |                       |              |
|            | Pedals....." "  | 60 00  | 40 00                 | 2-7          |            |  |                       |              |
|            | Bows and bowsticks, complete or not, ordinary.....Each  | 0 45   | 0 30                  | 2-7          |            |  |                       |              |
|            | Fine, with inlaid work....." "  | 1 25   | 0 75                  | 2-7          |            |  |                       |              |
|            | Reeds:  |  |                       |              |            |  |                       |              |
|            | For clarinets and saxophones.....Per 100  | 2 25   | 1 50                  | 2-7          |            |  |                       |              |
|            | For oboes, English horns ( <i>corn anglaises</i> ), bassoons and sarrasophones. The dozen   | 1 50   | 1 00                  | 2-7          |            |  |                       |              |
|            | Apparatus for stringing guitars and mandolines, of copper, with 6 or 8 strings, with pegs of bone or ebony. The dozen pairs   | 1 85   | 1 25                  | 2-7          |            |  |                       |              |
|            | Apparatus for straining up gut:   |  |                       |              |            |  |                       |              |
|            | Of copper with pegs of ivory or mother-of-pearl.....The dozen pairs   | 2 60   | 1 75                  | 2-7          |            |  |                       |              |
|            | Of German silver ( <i>maillechort</i> ) or nickel-plated for guitars:   |  |                       |              |            |  |                       |              |
|            | With pegs of:   |  |                       |              |            |  |                       |              |
|            | Bone or ebony. The dozen pairs  | 3 30   | 2 20                  | 2-7          |            |  |                       |              |
|            | Ivory or mother-of-pearl  | 3 60   | 2 40                  | 2-7          |            |  |                       |              |
|            | The dozen pairs   | 1 50   | 1 00                  | 2-7          |            |  |                       |              |
|            | Métromomes.....Each   |  |                       |              |            |  |                       |              |
|            | Bodies for mandolines or guitars, not varnished or inlaid, without or with handles.....Each   | 1 50   | 1 00                  | 2-7          |            |  |                       |              |
|            | Detached pieces for handle-work: pipe or reed organs.....Per 100 kilogs. N  | 150 00   | 100 00                | 2-7          |            |  |                       |              |
|            | Detached pieces of church organs, pianos, harmoniums and similar instruments:   |  |                       |              |            |  |                       |              |
|            | Of wood or metal, as sound boards, with or without reeds, bellows, bellows table, register-table, the casing as separate panels or complete, wood or metal mechanism and all parts of wood or metal used in the manufacture of harmoniums and similar instruments.....Per 100 kilogs. N | 150 00   | 100 00                | 2-7          |            |  |                       |              |
|            | Keyboards for church organs, pianos, and similar instruments of wood with keys:   |  |                       |              |            |  |                       |              |
|            | Of wood or bone.....Dutiable under No. 641b "All other articles....."   |  |                       | 2-7          |            |  |                       |              |
|            | Of ivory or mother-of-pearl.....Dutiable under No. 640 and also as turnery goods No. 641b for parts not of ivory or mother-of-pearl....."   |  |                       | 2-7          |            |  |                       |              |
|            | Pipes for organs, silent ( <i>mutes</i> ):  |  |                       |              |            |  |                       |              |
|            | Of tin.....Per 100 kilogs. N  | 45 00  | 30 00                 | 2-7          |            |  |                       |              |
|            | Of stuff ( <i>toiffe</i> )....." "  | 30 00  | 20 00                 | 2-7          |            |  |                       |              |
|            | Detached pieces for wind instruments made of brass:   |  |                       |              |            |  |                       |              |
|            | Pistons and rotary cylinders.....Per 100 kilogs. N  | 450 00   | 300 00                | 2-7          |            |  |                       |              |
|            | Bells of trumpets....." "   | 150 00   | 100 00                | 2-7          |            |  |                       |              |
|            | Miscellaneous detached pieces, such as mouthpieces, music stands, slides, screws for music etoids, &c.....Per 100 kilogs. N   | 225 00   | 150 00                | 2-7          |            |  |                       |              |
|            | Detached pieces for wind instruments made of wood:  |  |                       |              |            |  |                       |              |
|            | In turned wood.....Per 100 kilogs. N  | 750 00   | 500 00                | 2-7          |            |  |                       |              |
|            | The viroles and keys made of German silver ( <i>maillechort</i> ).....Per 100 kilogs. N   | 750 00   | 500 00                | 2-7          |            |  |                       |              |
|            | The viroles and keys made of brass.....Per 100 kilogs. N  | 525 00   | 350 00                | 2-7          |            |  |                       |              |
|            | Cardboard perforated....." "  | 150 00   | 100 00                | 2-7          |            |  |                       |              |
|            | Paper perforated....." "  | 300 00   | 200 00                | 2-7          |            |  |                       |              |
|            | Strings for musical instruments and all other purposes:   |  |                       |              |            |  |                       |              |
|            | Of gut.....Per 100 kilogs. N  | 1,000 00   | 650 00                | 2-7          |            |  |                       |              |
|            | Span on gut....." "   | 450 00   | 300 00                | 2-7          |            |  |                       |              |
|            | Of silk....." "   | 900 00   | 600 00                | 2-7          |            |  |                       |              |
|            | Span on silk....." "  | 450 00   | 300 00                | 2-7          |            |  |                       |              |
|            | Cases for musical instruments of all sorts:   |  |                       |              |            |  |                       |              |
|            | Pay duties as manufactures in skin, cardboard, &c., according to kind   |  |                       | 2-7          |            |  |                       |              |
|            | Dutiable as articles of wood, metal &c., according to component material  |  |                       | 2-7          |            |  |                       |              |
|            | Not specially mentioned.....  |  |                       |              |            |  |                       |              |

## XXXIII.—MANUFACTURES OF SPARTERIE AND BASKET WARE.

|       |  |      |      |     |
|-------|--|------|------|-----|
| 606.  | Sennit, plaited matting or bands:  |      |      |     |
|       | Of esparto:  |      |      |     |
|       | In two or three strands, for rope-making only.....Per 100 kilogs. G          | 0 75 | 9 50 | 1-7 |
|       | Other....." "  | 1 50 | 1 00 | 1-6 |
| 607.  | Sennit, plaited matting or bands:  |      |      |     |
|       | Of straw, bark, or of white wood:  |      |      |     |
|       | Coarse for mats.....Per 100 kilogs. G  | 1 50 | 1 00 | 1-6 |
| 607b. | Sennit, plaited matting or bands, for the exclusive use of hat makers, with- |      |      |     |

out addition of artificial silk or artificial horsehair:

|       |   |        |        |     |
|-------|---|--------|--------|-----|
| (a)   | Of straw, bark, white wood, hemp, natural horsehair, cane fibres and other vegetable materials, combined or glued together or mixed with vegetable or textile materials, the straw, bark, white wool, &c., pre-dominating in weight.....Per 100 kilogs. G | 4 00   | 2 00   |     |
| (b)   | Of natural silk or of ramie combined or glued together or mixed with vegetable or textile materials, the silk or ramie predominating in weight.....Per 100 kilogs. N  | 100 00 | 50 00  |     |
| (c)   | Of cotton mixed with vegetable or other textile materials, the cotton predominating in weight.....Per 100 kilogs. G   | 450 00 | 225 00 |     |
| 608.  | Carpeting.....Per 100 kilogs. N   | 450 00 | 225 00 |     |
|       | Of cocoanut and of aloé fibre and of esparto.....Per 100 kilogs. G  | 6 00   | 5 00   | 1-6 |
| 609.  | Chinese mats.....Per 100 kilogs. G  |        |        |     |
| 610.  | Canes, rattans and reeds (pith of):   |        |        |     |
|       | Of 3 mm. or more in diameter not varnished.....Per 100 kilogs. G  | 7 50   | 5 00   | 1-3 |
|       | Of less than 3 mm. in diameter not varnished.....Per 100 kilogs. N  | 15 00  | 10 00* | 1-3 |
|       | Of any diameter, varnished.....Per 100 kilogs. N  | 45 00  | 30 00  | 1-3 |
| 610b. | Rattans, spun (filés):  |        |        |     |
|       | Of natural dull color, 5 mm. broad or more or stained in dark matt color.....Per 100 kilogs. N  | 22 00  | 15 00  | 1-4 |
|       | Other....." "   | 45 00  | 30 00  | 1-4 |
| 611.  | Basket work:  |        |        |     |
|       | Of raw vegetable products....." "   | 20 00  | 8 00*  | 1-6 |
|       | Of shavings of wood....." "   | 20 00  | 9 60*  | 1-6 |
|       | Fine, of esier, straw, or other fibre, mixed or not with threads of miscellaneous textiles.....Per 100 kilogs. N  | 60 00  | 50 00  | 1-6 |
|       | Of rattan pith, mixed or not, with thread of various textile materials.....Per 100 kilogs. N  | 120 00 | 100 00 | 1-6 |
| 612.  | Hats, shapes and tops of hats, of straw, bark, esparto, palm fibre, or any other vegetable material:  |        |        |     |
|       | Plaited, in one piece:  |        |        |     |
|       | Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings*.....Per 100 kilogs. N   | 15 00  | 10 00* | 2   |
|       | Bleached, dyed or powdered, dressed or blocked†.....Per 100 kilogs. N   | 450 00 | 300 00 | 2   |
|       | Sewn ( <i>remmailés</i> ), interplaited ( <i>engrenés</i> ), or knotted:  |        |        |     |
|       | Plain or clouded, not bleached, dyed, dressed nor blocked, without trimmings.....Per piece  | 0 25   | 0 15   | 2   |
|       | Bleached or dyed, dressed or blocked without trimming.....Per piece   | 0 45   | 0 30   | 2   |
|       | Trimmed hats ( <i>chapeautés</i> )....." "  | 0 70   | 0 45   | 2   |
| 613.  | Cordage of esparto, of lime tree bark, and of cane.....Per 100 kilogs. G  | 10 00  | 3 75   | 3   |

## XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.

|      |  |            |        |     |
|------|--|------------|--------|-----|
| 614. | Carriages: Other than for railways:  |            |        |     |
|      | Carriages properly so called, weighing 125 kilogs. or more.....Per 100 kilogs. N               | 75 00 (1)  | 50 00  | 1-2 |
|      | Carriages weighing less than 125 kilogs.....Per 100 kilogs. N                                  | 150 00 (2) | 120 00 | 1-2 |
|      | Vehicles for trade, agricultural or carriers' purposes, light on springs.....Per 100 kilogs. N | 18 00 (3)  | 12 00  | 1-2 |
|      | Not hane on springs....." "  | 9 00 (4)   | 6 00   | 1-2 |
|      | Carriages for railways, upholstered or not:  |            |        |     |
|      | For ordinary gauge:  |            |        |     |
|      | Passenger carriages, 1st and 2nd class:  |            |        |     |
|      | Weighting 10 metric tons or less.....Per 100 kilogs. N   | 24 00      | 16 00  | 1-2 |
|      | Weighting more than 10 metric tons.....Per 100 kilogs. N                                       | 30 00      | 20 00  | 1-2 |
|      | Passenger carriages, 3rd class:  |            |        |     |
|      | Weighting 10 metric tons or less.....Per 100 kilogs. N   | 16 20      | 11 00  | 1-2 |
|      | Weighting more than 10 metric tons.....Per 100 kilogs. N                                       | 23 00      | 15 00  | 1-2 |
|      | Freight wagons (for goods)....." "   | 14 00      | 9 00*  | 1-2 |
|      | Ballast trucks.....Per 100 kilogs. G   | 7 50       | 5 00   | 1-2 |
|      | Tramway carriages.....Per 100 kilogs. N  | 24 00      | 16 00  | 1-2 |

\*Per 100 kilogs. gross.

§Bamboos varnished, cut lengthwise or not, spotted, speckled or marked by fire or acid, pay duty as varnished piths.

\*\*The washing to which certain kinds of bamboo hats are subjected to in over-sea countries is not considered as bleaching.

†Hats called Panama, fit for use without being shaped, are considered as blocked.

(1) The origin of the United States of America 60 fra. (2) 150 fra.

(3) 15 fra. (4) 8 fra.

† The motors are additional according to kind.



| Tariff No. |   | DUTIES.                |   |              | Tariff No. |   | DUTIES.                |   |              |
|------------|---|------------------------|---|--------------|------------|---|------------------------|---|--------------|
|            |   | General Tariff. Fr. c. | (Additional taxes and 4 % included). Minimum Tariff. Fr. c. | Coefficient. |            |   | General Tariff. Fr. c. | (Additional taxes and 4 % included). Minimum Tariff. Fr. c. | Coefficient. |
|            | Narrow gauge :  |                        |   |              |            | With threads of silk or artificial silk, whether combined or not with other material :  |                        |   |              |
|            | Railway passenger carriages Per 100kilo. N  | 20 00                  | 20 00   | 1-2          |            | Less than 20 mm. and more than 45 mm. in width. . . . .   | 300 00                 | 200 00  | 1-7          |
|            | Goods wagons. . . . . "   | 15 00                  | 10 00 <sup>2</sup>  | 2-4          |            | Per 100 kilo. N   | 600 00                 | 400 00  | 1-7          |
|            | Ballast trucks. . . . . "   | 10 50                  | 7 00 <sup>2</sup>   | 2-6          |            | Other widths. . . . . "   |                        |   |              |
|            | Tramway carriages <sup>1</sup> . . . . . "  | 30 00                  | 20 00   | 1-3          |            | Rubbered tissues in the piece, weighing per sq. metre : . . . . .   |                        |   |              |
|            | Bodies, chassis or bogies, or parts of bodies, chassis or bogies of carriages or wagons for rail or tramways. . . . .   |                        |   |              |            | 800 grammes or more. . . . .  | 165 00                 | 70 00   | 1-9          |
|            | Per 100 kilo. N   | 19 00                  | 13 00   | 1-3          |            | Per 100 kilo. N   | 200 00                 | 135 00  | 1-9          |
| 614b.      | Cycles and parts thereof. . . . . "   | 330 00 <sup>(5)</sup>  | 220 00  | 1-3          |            | More than 400 and less than 800 grammes. . . . .  |                        |   |              |
|            | Cycle rims ( <i>jantes</i> ) of iron or steel in straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brazed with copper or any other means. . . . . |                        |   |              |            | 100 grammes or less, containing in the wool and warp in a square of 5 mm. side. . . . .   |                        |   |              |
|            | Per 100 kilo. N   | 75 00                  | 50 00   | 1-3          |            | Less than 4 threads. . . . .  | 300 00                 | 200 00  | 1-9          |
|            | Others. . . . . "   | 150 00                 | 100 00  | 1-3          |            | Per 100 kilo. N   | 600 00                 | 400 00  | 1-9          |
| 614c.      | Automobiles : §§  |                        |   |              |            | 41 threads or more. . . . .   |                        |   |              |
|            | Chassis with or without motor, with or without bodies, weighing : . . . . .   |                        |   |              |            | Articles made of rubbered tissues weighing 400 grammes or less per sq. metre and containing in the wool and warp in a square of 5 mm. side 44 threads or more. . . . .  | 675 00                 | 450 00  | 1-7          |
|            | 2,500 kilo. or more. . . . .  | 75 00                  | 50 00   | 1-3          |            | Per 100 kilo. N   |                        |   |              |
|            | From 500 kilo. to 2,500 kilo. exclusive. . . . .  | 113 00                 | 75 00   |              |            | Clothing, accessories for clothing and ready-made articles, other than those mentioned below : . . . . .  |                        |   |              |
|            | *500 kilo. or more but less than 2,500 kilo. . . . . <i>ad val.</i>   | 45 %                   | 45 %  |              |            | Dress shields of rubber sheet without tissue Per 100 kilo. N  | 130 00                 | 100 00  | 1-4          |
|            | Less than 500 kilo. . . . . "   | 45 %                   | 45 %  |              |            | Of rubbered tissue or of rubber sheet combined with any tissue other than silk or artificial silk. . . . .  | 340 00                 | 280 00  | 1-4          |
|            | Bodies for automobiles : . . . . .  | 18 00                  | 12 00   | 1-1          |            | Per 100 kilo. N   |                        |   |              |
|            | Freight. . . . . Per 100 kilo. N  | 115 00                 | 75 00   | 1-1          |            | Of rubber sheet combined with tissue of silk, natural, artificial, pure or mixed Per 100 kilo. N  | 510 00                 | 340 00  | 1-6          |
|            | Passenger. . . . . "  |                        |   |              |            | Braces, garters, sock suspenders and belts : . . . . .  |                        |   |              |
|            | Carrying frames for chassis of sheet steel pressed ( <i>emboutie</i> ). . . . .   | 75 00                  | 50 00   | 1-1          |            | Of threads of textiles other than silk or artificial silk. . . . .  | 375 00                 | 250 00  | 1-4          |
|            | Rims ( <i>jantes</i> ) for automobiles, of steel or iron, in straight bars. . . . .   | 18 00                  | 12 00   | 1-1          |            | Per 100 kilo. N   |                        |   |              |
|            | Others. . . . . "   | 30 00                  | 20 00   | 1-1          |            | Of threads of silk, natural or artificial, combined or not with any other material. . . . .   | 450 00                 | 300 00  | 1-4          |
|            | Acetylene headlights and generators for automobiles. . . . .  | 180 00                 | 120 00  | 1-5          |            | Per 100 kilo. N   | 375 00                 | 250 00  | 2            |
| 615        | Vessels in a fit state for use :  |                        |   |              |            | Other. . . . . "  |                        |   |              |
|            | Seagoing ships of wood, iron, or steel, sailing or steam, rigged and fitted. . . . .  |                        |   |              |            | Special rubbered tissues for cards, without the teeth : . . . . .   | 105 00                 | 70 00   | 2-4          |
|            | Per ton burden <sup>1</sup> . . . . .   | 5 00                   | 2 00  |              |            | Without felt. . . . . Per 100 kilo. N   | 120 00                 | 78 00   | 2-4          |
| 616.       | Hulls of seagoing ships of wood, iron or steel. . . . . Per ton burden <sup>1</sup>   | 5 00                   | 2 00  |              |            | Felt lined. . . . . "   |                        |   |              |
| 617.       | River boats of all sizes : . . . . .  | 12 00                  | 10 00   |              |            | Boots and shoes : . . . . .   |                        |   |              |
|            | Of wood. . . . . "  | 50 00                  | 10 00   |              |            | Of rubbered tissues lined with felt, wool, or stuffs combined with wool. . . . .  | 150 00                 | 100 00  | 2-1          |
| 618.       | Vessels, for breaking up : . . . . .  | 0 30                   | 0 30  |              |            | Per 100 kilo. N   |                        |   |              |
|            | Of wood. . . . . "  | 0 75                   | 0 75  |              |            | (Of rubbered tissues, lined with stuffs of cotton, hemp or flax, called sand shoes ( <i>bains de mer, caoutchoucs, &amp;c.</i> ) Per 100 kilo. N                        | 120 00                 | 80 00   | 2-1          |
| 618b.      | Yachts and pleasure boats : . . . . .   |                        |   |              |            | With soles wholly of India rubber. . . . .  | 0 75                   | 0 50  | 2-1          |
|            | For the river : . . . . .   |                        |   |              |            | Per pair. . . . .   |                        |   |              |
|            | Of wood. . . . . Per metric ton burden  | 30 00                  | 20 00   | 3            |            | Treads, air tubes, or pneumatic tyres. . . . .  | 150 00                 | 100 00  | 1-3          |
|            | Of iron or steel. . . . . "   | 75 00                  | 50 00   | 3            |            | Per 100 kilo. N   |                        |   |              |
| 618c.      | Motor boats with electric or explosion motor : . . . . .  |                        |   |              |            | Blocks, solid tyres for carriage wheels in the rough state, worked, or finished. . . . .  | 100 00                 | 80 00   | 1-3          |
|            | Of wood. . . . . Per ton burden <sup>1</sup>  | 38 00                  | 25 00   | 1-2          |            | Per 100 kilo. N   |                        |   |              |
|            | Of iron or steel. . . . . "   | 75 00                  | 50 00   | 1-2          |            | Treads, air tubes, or pneumatic tyres, covers for cycle wheels in the rough state, worked, or finished. . . . .   |                        |   |              |
| 619.       | Ships' rigging and fitting, not otherwise specified :   |                        |   |              |            | Belting, hose, valves, and other articles of india-rubber or gutta-percha, pure or mixed, soft or hard, combined or not with tissues or other materials Per 100 kilo. N | 105 00 <sup>2</sup>    | 70 00   | 1-5          |
|            | Of metal. . . . . Duties on metal wares, according to metal of which composed. . . . .  |                        |   |              |            | Per 100 kilo. N   |                        |   |              |
|            | Of wood. . . . . Duties on wooden wares, not specified. . . . .   |                        |   |              |            | Plaits, tissues, and other manufactures, with or without other materials. . . . .   | 105 00                 | 75 00   | 2-3          |
|            | Of skin or leather. . . . . Duties on manufactures of skin or leather, not otherwise mentioned. . . . .   |                        |   |              |            | Per 100 kilo. N   |                        |   |              |
|            | Of tissues. . . . . Duties on made up articles of tissues according to kind. . . . .  |                        |   |              |            | Laces of amianth. . . . .   |                        |   |              |
| 620.       | Manufactures of india-rubber and gutta-percha : . . . . .   |                        |   |              |            | 620c. Mica in sheets or plates, mica wares, micainite and mica conglomerates, papers and cloths treated with mica mixed or not with other materials. . . . .            | 70 00                  | 35 00   | 1-5          |
|            | Sheets of india-rubber, pure, not vulcanized. . . . . Per 100 kilo. N   | 30 00                  | 20 00   | 1-1          |            | Per 100 kilo. N   |                        |   |              |
|            | Threads of vulcanized india rubber : 3 mm. or less in thickness or diameter. . . . . Per 100 kilo. G  | 9 00                   | Free  |              |            |   |                        |   |              |
|            | Other. . . . . "  | 30 00                  | 20 00   | 1-3          |            |   |                        |   |              |
|            | Elastic tissues : . . . . .   |                        |   |              |            |   |                        |   |              |
|            | With threads of imitation gold or silver, or of any textile other than silk or artificial silk. . . . .   |                        |   |              |            |   |                        |   |              |
|            | Per 100 kilo. N   | 300 00                 | 200 00  | 1-7          |            |   |                        |   |              |

+ The motors are dutiable according to kind.

\* Per 100 kilo. *gross*.

(5) 250 frs.

§§ Pneumatic tyres are dutiable separately under No. 620.

The privileges of temporary admission accorded to automobile chassis of foreign origin, weighing less than 2,000 kilos, destined for exportation after having been fitted with a carriage body of French manufacture.

\*\* The Decree of March 30, 1912, provides that a duty of 70 % *ad val.* shall be levied on detached parts of automobiles weighing 2,500 kilo. The new duty will be levied on detached parts of the kind, whether they are destined for the construction, or the repair, or the maintenance of automobiles. These provisions are applicable also in Algeria.

† French tonnage.

‡ Some coefficient as for the goods to which they are assimilated for assessment of specific duties.

† As made-up articles are considered articles made up by means of stitching as well as those hemmed, stitched or sewn.

§ The origin of the United States of America 90 frs.

(1) Articles not elsewhere mentioned, of asbestos, paper or tissue of asbestos, e.g. tissue of rubbered asbestos, articles of rubbered asbestos, gloves, clothes, masks, footwears, caps, cushions of asbestos tissue (and also rubbered), and all such manufactures combined with other materials, are dutiable under No. 620b, unless they are subject to a higher duty by reason of such combination.

## XXXIV.—MANUFACTURES OF VARIOUS MATERIALS—continued.

| XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.—Continued. |   |  |                    | DUTIES<br>(Additional taxes and 4% included). |     | Coefficient. | DUTIES<br>(Additional taxes and 4% included). |                |              |  |
|--|---|--|--------------------|---|-----|--------------|---|----------------|--------------|--|
| Tariff No.   |   | General Tariff   | Minimum Tariff     | Tariff No.                                    |     |              | General Tariff                                | Minimum Tariff | Coefficient. |  |
| 621.   | Felt: For sheathing and for soles.....  | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  |   | Fr. c.   | Fr. c.             | 1.6   |     |              |   |                |              |  |
| 622.   | For carpets, printed.....   | 50 00  | 40 00              | 1.7   |     |              |   |                |              |  |
| 623.   | Felt and felted cloths for machines and for planes.....   | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
| 623b.  | Felted tissues for paper making.....  | 300 00   | 250 00             | 1.8   |     |              |   |                |              |  |
|  |   | Duties on stuffs of wool, pure or mixed with cotton, according to their class. |                    |   | 1.7 |              |   |                |              |  |
| 624.   | Felt for articles of clothing, for carpets not printed, furniture, tapestry, and boots and shoes of wool, pure or mixed with cotton or other vegetable substances.....  | Duty on cloths   |                    | 1.8   |     |              |   |                |              |  |
| 625.   | All other:<br>Of coarse hair.....   | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  | Mixed with wool and coarse hair.....  | 32 00  | 25 00              | 1.6   |     |              |   |                |              |  |
|  | Of wool, pure or mixed with vegetable substances.....   | 90 00  | 70 00              | 1.6   |     |              |   |                |              |  |
| 626.   | Hats of hair felt, and of wool and hair felt: Shapes and tops of hats ( <i>cloches chemises</i> and <i>plateaux</i> ).....  | Duty on cloths   |                    | 1.6   |     |              |   |                |              |  |
|  | Prepared or blocked, not trimmed or shaped.....   | 0 55   | 0 35               | 2.5   |     |              |   |                |              |  |
|  | Blocked and shaped ( <i>fourmures</i> ), not trimmed.....   | 0 75   | 0 50               | 2.5   |     |              |   |                |              |  |
|  | Blocked and trimmed ( <i>chapeliers</i> ).....  | 1 05   | 0 70               | 2.5   |     |              |   |                |              |  |
| 627.   | Hats of felt of wool:<br>Shapes, including tops of hats ( <i>cloches plateaux</i> ).....  | 1 50   | 1 00               | 2.5   |     |              |   |                |              |  |
|  | Prepared or blocked, not shaped or trimmed.....   | 0 45   | 0 30               | 1.9   |     |              |   |                |              |  |
|  | Blocked and shaped, not trimmed.....  | 0 60   | 0 40               | 1.9   |     |              |   |                |              |  |
|  | Blocked and trimmed ( <i>chapeliers</i> ).....  | 0 75   | 0 50               | 1.9   |     |              |   |                |              |  |
| 627b.  | Hats, caps, and bonnets of cloth, of horse hair, or of any tissue, of leather or skin, caps and bonnets of fur.....   | 0 50   | 0 30               | 1.9   |     |              |   |                |              |  |
|  |   | 0 75   | 0 50               | 2.5   |     |              |   |                |              |  |
| 628.   | Silk hats and opera hats ( <i>gibus</i> ).....  | 1 80   | 1 20               | 1.7   |     |              |   |                |              |  |
| 629.   | Coral, cut, but not mounted.....  | Free   | Free               |   |     |              |   |                |              |  |
| 630.   | Articles of real meerschaum, mounted or not with amber, real or imitation, or with any other material, and with or without metal fittings, in cases or not.....   | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  |   | 450 00   | 300 00             | 1.3   |     |              |   |                |              |  |
| 630b.  | Articles of imitation meerschaum, or of copal, steatite, <i>petroid</i> , <i>dialit</i> , or asbestos, mounted with amber, real or imitation or with India rubber, celluloid, horn and bone, with or without metal fittings, in cases or not..... | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  |   | 225 00   | 150 00             | 1.3   |     |              |   |                |              |  |
| 630c.  | Articles of imitation meerschaum, or of copal, steatite, <i>petroid</i> , <i>dialit</i> , or asbestos, without any mountings or mounted with glass, with or without fittings, in metal cases or not.....  | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  |   | 150 00   | 100 00             | 1.3   |     |              |   |                |              |  |
| 630d.  | For use in acetylene lighting:<br>Burners (branching) in steatite, <i>petroid</i> , <i>steatolite</i> , or other material with or without metallic mountings.....   | Each   |                    |   |     |              |   |                |              |  |
|  | Burners, metal (branched), with tips of steatite, <i>petroid</i> , <i>steatolite</i> , or other material.....   | 0 15   | 0 10               | 1.2   |     |              |   |                |              |  |
|  | For lighting purposes (general):<br>Candles ( <i>bougies</i> ) with insulating parts of steatite, <i>petroid</i> , <i>steatolite</i> , or other similar materials.....  | 0 15   | 0 10               | 1.2   |     |              |   |                |              |  |
| 630e.  | Single burners of steatite, <i>petroid</i> , <i>steatolite</i> or other materials, with or without metal mounting, for acetylene lighting, and spare parts.....   | Each   |                    |   |     |              |   |                |              |  |
|  |   | 0 30   | 0 20               | 1.2   |     |              |   |                |              |  |
| 631.   | Whale fin, cut and prepared:<br>Trimmed and covered. Per 100 kilogs. N  | 0 015  | 0 01               | 1.2   |     |              |   |                |              |  |
|  | Other.....  | 225 00   | 150 00             |   |     |              |   |                |              |  |
| 631b.  | Initiation whalebone, made of horn:<br>Trimmed and covered. Per 100 kilogs. N   | 150 00   | 100 00             |   |     |              |   |                |              |  |
|  | Other.....  | 45 00  | 30 00              |   |     |              |   |                |              |  |
| 632.   | Cork, manufactured:<br>Stoppers 50 millimetres or more in length.....   | 18 00  | 12 00              |   |     |              |   |                |              |  |
|  | Less than 50 millimetres in length.....   | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  |   | 60 00  | 40 00              |   |     |              |   |                |              |  |
| 633.   | Cork in sheets and ventilators for hats, cork caps.....   | Per 100 kilogs. N  |                    |   |     |              |   |                |              |  |
|  | Soles, heels, and other.....  | 53 00  | 35 00              |   |     |              |   |                |              |  |
|  |   | 15 00  | 10 00 <sup>2</sup> |   |     |              |   |                |              |  |
| 634.   | Scientific instruments and apparatus not otherwise specified §:<br>Astronomical and cosmographical instruments:<br>Telescopes, astronomical, meridian   |  |                    |   |     |              |   |                |              |  |

\* Per 100 kilogs. gross.

§ Apparatus and instruments with fittings or mountings of precious metals, gold or silver plated, ivory, mother-of-pearl, amber, or tortoiseshell, are dutiable as articles of those materials, unless the duty leviable on them under this tariff number is higher. Separate parts and pieces are subject to the same duty as the instruments or apparatus for which they are intended, except in cases when they would be liable to a higher rate on account of their constituent material.

Instruments and apparatus intended for scientific institutions are admitted free of duty on condition of their being delivered directly and without any intermediary to the institutions, after authorization by the Customs authorities.

† Amperemeters, voltmeters, and other apparatus for the measurement of electricity are dutiable under No. 521 bis.

(2) Manometers of metal and other safety appliances fitted to boilers and steam engines are dutiable under their own classification, according to kind.

(3) Children's toy cinematographs are dutiable under No. 616.

§ Subject to the prescribed formalities and payment of the duties connected with warranty.

†† These articles when manufactured wholly or partly of precious metals, ivory, mother-of-pearl, tortoiseshell, &c. are charged the duties leviable on such materials.

† The origin of the United States of America 75 fr.



## NIX V.—MANUFACTURES OF VARIOUS MATERIALS—continued.

| Tariff No. | Articles.  | Duties  |                       | Coefficient. |
|------------|--|---|-----------------------|--------------|
|            |  | General Tariff Fr. c.   | Minimum Tariff Fr. c. |              |
| 451.       | (a) Mechanical or automatic lighters ( <i>triquets</i> ) measuring, when closed, not more than 10 centimetres in their greatest dimensions, not primed ( <i>non amorces</i> ), and detached parts thereof, not primed (1). |   |                       |              |
|            | Of non-precious metal.....   | 750 00  | 500 00                | 1-2          |
|            | Others, with or without non-precious metal:  |   |                       |              |
|            | Of gold or platinum (2).....   | 1,350 00  | 1,300 00              | 1-2          |
|            | Of silver or silver gilt ( <i>vermeil</i> ).....   | 1,350 00  | 900 00                | 1-2          |
|            | Of rolled gold, silver or platinum.....  | 1,075 00  | 750 00                | 1-2          |
| 452.       | (a) Pocket lighters other than mechanical or automatic and detached parts thereof (1).   |   |                       |              |
|            | Of non-precious metal.....   | Dutiable as nickelled metals (No. 579) or as toys, games, &c. (No. 540) according to kind.....  |                       | 1-2          |
|            | Others (2).....  | Some duties as in case of other mechanical or automatic lighters ( <i>triquets</i> ).....       |                       | 1-2          |
| 453.       | (a) Mechanical or automatic lighters ( <i>allumeurs</i> ) of forgas or acetylene, not primed, and detached parts thereof, not primed, of non-precious metal (1).   |   |                       |              |
|            | Per 100 kilograms, N.....  | 300 00  | 200 00                | 1-2          |
| 454.       | (a) Priming ( <i>amorces</i> ) of lighters or for any other purpose, placed at regular intervals on strips coated or not with paraffin (1).....  | 30 00   | 20 00                 |              |
|            | (b) Ferro-cerium in pastilles, small perfos, sticks, or otherwise (1).....   | Dutiable as chemical products not mentioned, other than those with an alcoholic basis (No. 282) |                       |              |
|            |  | Free 1 50   | Free 1 00             | 3            |

|       |  |   |          |          |
|-------|--|---|----------|----------|
| 649.  | Hair (human), worked by.....   |   |          |          |
| 650.  | Articles of fashion ( <i>ouvrages de modes</i> ) Each fixed on other articles than those of fashion; branches for vases and similar articles for decoration, and detached parts thereof: |   |          |          |
|       | Wholly or partly of natural or artificial silk tissue, pure or mixed.....  | Per 100 kilograms, N.....                                   | 1,500 00 | 1,000 00 |
|       | Of horse-hair, cotton, and all other non-precious materials.....   | Per 100 kilograms, N.....                                   | 900 00   | 000 00   |
| 651b. | Plants and flowers, naturalized, sterilized, painted or prepared (Per 100 kilograms, N.....)   |   | 450 00   | 300 00   |
| 652.  | Umbrellas and parasols:  |   |          |          |
|       | Of cotton.....   | Each 0 50   | 0 25     | 1-5      |
|       | Of alpaca.....   | " 0 75  | 0 50     | 1-5      |
|       | Of silk.....   | " 1 15  | 1 25     | 1-5      |
| 653.  | Articles made up of various materials or substances subject to different duties, not specially classed in that condition   | Duty on the most highly taxed article of which composed (3) |          |          |
| 654.  | Curiosities for collections, not suitable for commerce.....  | Free  | Free     |          |

## SCHEDULE B.

## EXPORT DUTIES.

| Articles.   | Regime.    |
|---|------------|
|   |            |
| Dogs of big breed, exported by the land frontier.....   | Prohibited |
| Publications which infringe copyright.....  | Prohibited |
| All other articles.....   | Free       |
| Export declarations (4) The declarant must give the real net weight (4) of silk tissues, floss silk tissues, and silk goods, lace of all kinds, goldsmiths wares and jewellery, gold and silver coin, and of crude gold and silver. All other goods, subject to import duty on weight must, on exportation, be declared <i>provisoirement</i> . |            |
| Goods subject to import duty otherwise than on weight must, on exportation, be declared according to the unit inscribed in the Import Tariff.—The weight must also be shown.  |            |

## SCHEDULE C.

## SURTAXES APPLICABLE TO PRODUCTS OF EUROPEAN COUNTRIES IMPORTED FROM A COUNTRY OTHER THAN THE COUNTRY OF PRODUCTION.

| Tariff No. | Articles.                                    | Per 100 kilograms. | Regime. Fr. c. |
|------------|--|--------------------|----------------|
| 21.        | Law or age or small hides, green or dry..... |                    | 3 00           |
| 22.        | Peltries, raw.....                           |                    | 3 00           |

(1) Not including the internal tax, if any.  
 (2) Not including the war tax (*droit de guerre*).  
 (3) An exception may be made in those cases where the component parts can be easily separated, or are merely accessories.  
 \* Coefficient as for the part of the mixture, subject to the highest tariff duty.  
 (4) On the application of the Chamber of Commerce at Lyons, the Customs have been ordered to request exporters to declare, in addition to the real net weight, the gross weight of silk and floss silk tissues.

| Tariff No. | Articles.  | Per 100 kilograms. | Regime. Fr. c. |
|------------|--|--------------------|----------------|
| 23.        | Wool, in the mass and on the skin.....   |                    | 3 60           |
| 24.        | Horse hair, animal, raw, prepared or carded.....   |                    | 3 60           |
| 30.        | Pats, other than of fish.....  |                    | 2 00           |
| 32.        | Grease from hides.....   |                    | 1 00           |
| 33.        | Wax, crude, including wax waste.....   |                    | 3 00           |
| 39.        | Sponges of all kinds: raw.....   |                    | 5 00           |
| 60.        | " prepared.....  |                    | 2 00           |
| 66.        | Bones and hoofs of cattle, rough.....  |                    | 2 00           |
| 67.        | Horns of cattle, rough.....  |                    | 2 00           |
| 77.        | Semolina, and Italian pastes.....  |                    | 2 10           |
| 79.        | Rice in the husk, whole, flour and grits.....  |                    | 3 60           |
| 84.        | Sweet or bitter oranges.....   |                    | 2 00           |
| 85.        | Figs dried.....  |                    | 2 00           |
| 87.        | Aniseed green.....   |                    | 2 00           |
| 87bis.     | Figs exclusively destined to distilling or to the manufacture of wine.....   |                    | 2 00           |
| 88.        | Oleaginous fruits and seeds.....   |                    | 2 00           |
| 110.       | Fixed oils, pure, not specially mentioned.....   |                    | 1 00           |
| 115.       | Resins, indigenous.....  |                    | 1 00           |
| 120.       | Roots.....   |                    | 3 00           |
| 126bis.    | Herbs, leaves, flowers.....  |                    | 3 00           |
| 126ter.    | Barks.....   |                    | 3 00           |
| 126quater. | Lichens.....   |                    | 3 00           |
| 127.       | Fruits and grains.....   |                    | 3 00           |
| 128-137.   | Common wood.....   |                    | 1 00           |
| 138.       | Boxwood, in logs, or sawn into pieces exceeding 2 decimetres in thickness.....   |                    | 1 00           |
| 140.       | Dry woods, ground.....   |                    | 3 00           |
| 141.       | Cotton: in the wool.....   |                    | 3 00           |
|            | " not ginned.....  |                    | 0 75           |
| 149.       | Seeds hard, fit for carrying purposes.....   |                    | 3 60           |
| 157.       | Mineral illuminating oils.....   |                    | 5 00           |
| 158.       | Heavy oils and mineral oil residues.....   |                    | 5 00           |
| 245.       | Sulphate and carbonate of potash.....  |                    | 2 40           |
| 270.       | Nitrate of potash and of soda.....   |                    | 2 40           |
| 278.       | Crude tartar.....  |                    | 2 40           |
| 597.       | Shaped builders' and cartwrights' wood.....  |                    | 1 50           |
| 600.       | Wood, planed, grooved and (or) tongued; planks, strips and veneers for parquetry, planed, grooved, and (or) tongued..... |                    | 1 50           |
| 601.       | Doors, windows, wainscoting and other carpenters' work, fitted together or not.....                                      |                    | 1 50           |

## SCHEDULE D.

## SURTAXES APPLICABLE TO PRODUCTS OF A NON-EUROPEAN COUNTRY IMPORTED FROM A COUNTRY IN EUROPE.

| Tariff No.  | Articles.   | Per 100 kilograms. | Regime. Fr. c. |
|-------------|---|--------------------|----------------|
| 23.         | Wool, in the mass or on the skin, from Australia, Cape of Good Hope or India..... |                    | Free           |
| 39.         | Gape of Good Hope or India.....   |                    | 1 50           |
| 60.         | Sponges of all kinds: rough.....  |                    | 5 00           |
| 63.         | " dressed.....  |                    | 5 00           |
| 63.         | Tortoise-shell (carapaces, ongions, carapaces).....                               |                    | 6 00           |
| 65.         | Mother-of-pearl, raw or separated from the shell.....                             |                    | 6 00           |
| 96.         | Coffee, in the bean.....  |                    | 10 00          |
| 97.         | Pepper.....   |                    | 40 00          |
| 100.        | Pimento.....  |                    | 40 00          |
| 101.        | Amomiums and cardamoms.....   |                    | 10 00          |
| 102.        | Cinnamon.....   |                    | 40 00          |
| 103.        | Cassia lignea.....  |                    | 40 00          |
| 104.        | Nutmegs: with shell.....  |                    | 40 00          |
|             | " without shell.....  |                    | 50 00          |
| 105.        | Mace.....   |                    | 50 00          |
| 106.        | Cloves.....   |                    | 40 00          |
| 107.        | Vanilla.....  |                    | 10 00          |
| 108.        | Ten.....  |                    | 60 00          |
| 109.        | Tobacco: For the Régie.....   |                    |                |
|             | " in leaves or stalks.....  |                    | 6 00           |
|             | " manufactured.....   |                    | 8 00           |
|             | " for private account.....  |                    | Free           |
| 117.        | Balsams.....  |                    | 6 00           |
| 126.        | Roots.....  |                    | Free           |
| 126bis.     | Harbs, flowers and leaves.....  |                    | 3 00           |
| 126ter.     | Barks: Cinchona.....  |                    | 5 00           |
|             | " Other.....  |                    | 5 00           |
| 126quater.  | Lichens.....  |                    | 3 00           |
| 127.        | Fruits and seeds.....   |                    | 6 00           |
| 141.        | Cotton from India, in the wool or not ginned.....                                 |                    | Free           |
| 143.        | Jute.....   |                    | Free           |
| 144.        | Phormium tenax, abaca, aloé and other fibrous vegetables not mentioned.....       |                    | Free           |
| 145.        | Kapapa, coconut fibre (even twisted).....   |                    | Free           |
| 191.        | Palm-bark from Ceylon.....  |                    | Free           |
| 197.        | Mineral illuminating oils.....  |                    | 5 00           |
| 261.        | Heavy oils and mineral oil residues.....  |                    | 5 00           |
| 293.        | Chuchul.....  |                    | 12 00          |
| 295.        | Lac-dye or in treble.....   |                    | 5 00           |
| 298.        | Indigo and its compounds.....   |                    | 25 00          |
| 324.        | Impurities and the like.....  |                    | 5 00           |
| 347.        | Chinese and Japanese porcelain.....   |                    | 30 00          |
| 450-460ter. | Tissue of silk.....   |                    | 100 00         |
| 573.        | Objects of art and ornament:  |                    |                |
|             | Enamels in aid with metal lines.....  |                    | 50 00          |
|             | Bronze.....   |                    | 40 00          |
| 580-593.    | Furniture.....  |                    | 30 00          |
| 599.        | Chinese mats.....   |                    | 5 00           |
| 611.        | Basket wares.....   |                    | 5 00           |
|             | All other goods.....  |                    | 3 60           |

## SCHEDULE E.

DUTIES LEVIED ON PRODUCTS IMPORTED FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

| Articles.  |  | DUTIES<br>(Additional taxes included).  |
|--|--|---|
| Products of colonial origin (*):   |  | Duties stipulated in the Tariff of the mother-country.  |
| Sugar; molasses not for distilling purposes ....   |  | ditto.  |
| Syrups and honeys, sweet biscuits .....  |  | ditto.  |
| Jams, and fruits of all kinds preserved with sugar or honey .....  |  | Duty of the Minimum Tariff with a rebate of 104 frs.  |
| Pepper .....   |  | Free  |
| All products not above mentioned, the origin of the mother or Possessions .....  |  | Free  |
| Products of foreign origin:  |  |   |
| Imported from Algeria:   |  |   |
| After having been nationalized there through payment of the duties specified in the Tariff of the mother-country .....   |  | Free  |
| After payment there of special duties (1) ....   |  | Pay the difference between the duties of the Algerian Tariff and those of the Tariff of the mother-country. |
| Having paid no duty in Algeria, or arriving therefrom after having been warehoused or transhipped .....  |  | Duties stipulated in the Tariff of the mother-country.  |
| Imported from other French Colonies or Possessions (1) .....   |  | ditto.  |
| The prohibitions or restrictions established by the Customs Tariff, whether in the interest of public order or in consequence of the existence of a monopoly, are applicable to goods imported from French Colonies and Possessions, whether such articles be colonial or the produce of foreign countries. (Law of January 11th, 1892.) |  |   |
| Tobacco can only be imported free of duty on account of the State manufactures. When for any other destination, tobacco shall be dutiable according to the General Tariff. Chemically treated and wood prepared for matches and accochin, are likewise subject to the prescriptions of the aforesaid Tariff.                             |  |   |
| Munitions of war, loaded; gunpowder; cartridges, loaded (other than for rifle clubs), counterfeit copyright works, tobacco-jinny (prais), and playing cards, imported from French Colonies and Possessions, are prohibited.  |  |   |
| Compound medicines (other than distilled waters) which are not inscribed in an official pharmacopœia are likewise prohibited; those inscribed in such pharmacopœia are admitted free of duty, as well as those the importation of which is authorized by Ministerial decisions. (See Note 316 to the Tariff.)                            |  |   |

## IMPORTATIONS FROM ALGERIA INTO FRANCE.

Tobacco, sweet biscuits, preserves, candied fruits, sweetened condensed milk, of Algerian origin, shall be admitted free of duty. For foreign goods, having paid in Algeria a part of the duties of the French Tariff, it is not necessary to take into consideration, for the difference to be collected, from whence they were originally imported into Algeria. They shall, without exception, be subject to the treatment of importations from non-European countries or from the countries of production.

Foreign tobacco, reshipped to France, even after payment of the special duties established on their importation into the Colony, shall continue to be prohibited.

Foreign products, exempt from duty in Algeria can, in no case, be subjected to the surtaxes for warehousing. On the other hand, the duties on goods arriving from a warehouse, or simply transhipped, shall be collected and calculated according to their first origin.

## IMPORTATIONS INTO FRANCE FROM FRENCH COLONIES AND POSSESSIONS AND FROM COUNTRIES OF THE PROTECTORATE OF INDO-CHINA.

The Colonies and Possessions of the first group (Colonies and Possessions subject to the Metropolitan Tariff, with a Schedule of exceptions) subject to the treatment of Schedule E are the following: Guadeloupe and Dependencies; Martinique; Guiana; Reunion Island; French Indo-China; French Gaboon (2); New Caledonia; Mayotte and Dependencies; St. Pierre and Miquelon; Comoro Islands; Madagascar; Diego Suarez; Nossi-Be.

The rebates and exemptions provided for in Schedule E are granted without limit of quantities.

The Colonies and Possessions of the second group (Colonies and Possessions in which the Metropolitan Tariff is not applicable) are excepted from the treatment of Schedule E, i.e.:

French West Africa, including Senegal, French Guinea, Ivory Coast, Dahomey, Upper Senegal and Niger, Mauritania;

Conventional Basin of the French Congo;

French Somali Coast and Dependencies (Obok and Somali Coast, Tadjourah and Danakul Territory Protectorate);

French Establishments in India;

French Establishments in Oceania (Tahiti and Dependencies, Marquises, Tuamotu, Gambier, Tahiti and Isle of Rapa).

The products of French Colonies and Possessions shall only enjoy the advantages on condition that they be imported direct and on production of the proper certificate of origin.

(1) Colonial produce on which special taxes have been levied in Algeria, or in French Colonies or on entering France, subject to the duties of the General Tariff, after deducting the special tax already paid. (Law of January 24th, 1890, Art. 3.)

(2) This refers to the late Gaboon. The French Congo is now divided into two parts: (1) The one formed of the late Gaboon, comprising localities situated between the frontier of Cameroons and Sate-Cama River, wherein French goods are admitted duty-free; (2) The other, situated by the Conventional Basin of the Congo, where goods of any origin are liable at 10% ad valorem.

French long cloth proceeding from the French Establishments in India shall, however, be free of duty. Exemptions or reductions may, in addition, be granted for other natural products or for those originally manufactured in the above-mentioned Establishments; such reductions and exemptions shall be established by means of decrees issued by the Council of State. Natural products, or those originally manufactured in the aforesaid Establishments, for which no exemption or reduction has been granted, shall, when imported into France, pay the duties stipulated in the Minimum Tariff. (Law of January 11th, 1892, Art. 3.)

The exemptions and rebates granted up to the present under the foregoing provisions, are specified hereunder:

| EXEMPTIONS.                                      |   |  |   |
|--|---|--|---|
| Country of origin.                               | Goods included in the exemptions.             | Quantities entitled to the privileged treatment. | Conditions of exemption.  |
| French West Africa:                              |   |  |   |
| Senegal, French Guinea, Ivory Coast and Dahomey. | Palu, tulu-cuma, illipe and palm-kernel oils. | Without limit of quantity.                       | Importation direct. Production of a certificate of origin from the local authorities. |
| "  | Building wood (a cabinet-makers' wood (1))    | "  | "   |
| French Guinea                                    | Scented wood (1) Bananas                      | Quantities annually fixed.                       | "   |

(Decrees of June 30th, 1892, and of August 22nd, 1896.)

| REBATES.            |  |         |  |
|---------------------|--|---------|--|
| Country of origin.  | Goods covered by the rebates   | Duties. | Quantities entitled to the privileged treatment. |
| French West Africa: |  |         |  |
| Ivory Coast         | Coffee Duty of the Metropolitan Minimum Tariff less 78 frs.; i.e. 38 frs. per 100 kilograms net. |         | Quantity annually fixed for each Colony.         |
| French Guinea       | Cocoa Half the duties in the Metropolitan Tariff.  |         | "  |
| Dahomey             | Cocoa Half the duties in the Metropolitan Tariff.  |         | "  |

(Decrees of June 30th, 1892, September 14th, 1898, and August 17th, 1907.)

French Es-Vanilla. Half the duties of the Metropolitan Minimum Tariff.

French Congo Coffee Duty of the Metropolitan Minimum Tariff less 12 frs.; i.e. 124 frs. per 100 kilograms net.

| (Decree of June 30th, 1892.)       |  |         |  |
|------------------------------------|--|---------|--|
| Country of origin.                 | Goods covered by the rebates   | Duties. | Quantities entitled to the privileged treatment. |
| French Congo (Conventional Basin). | Cocoa Half the duties in the Metropolitan Tariff less 12 frs.; i.e. 95 frs. per 100 kilograms net. |         | Quantity annually fixed.                         |
| French Congo (Conventional Basin). | Cocoa Half the duties in the Metropolitan Tariff less 12 frs.; i.e. 95 frs. per 100 kilograms net. |         | "  |

(Decree of April 22nd, 1899.)

New Hebrides (Products originating from these islands obtained by Frenchmen or French civil or commercial companies).

| See Circular No. 3207, of November 21st, 1901. |   |         |  |
|--|---|---------|--|
| Country of origin.                             | Goods covered by the rebates  | Duties. | Quantities entitled to the privileged treatment. |
| New Hebrides                                   | Maize 2 frs. in the Metropolitan Minimum Tariff less 12 frs.; i.e. 58 frs. per 100 kilograms net. |         | Quantity annually fixed.                         |
| "  | Coffee Duty of the Metropolitan Minimum Tariff less 78 frs.; i.e. 38 frs. per 100 kilograms net.  |         | "  |
| "  | Cocoa Half the duty in the Metropolitan Tariff.   |         | "  |
| "  | Vanilla Half the duty of the Metropolitan Minimum Tariff.   |         | "  |

(Law of July 30th, 1900, and Decree of November 12th, 1901.)

(1) In virtue of the Law of January 11th, 1892, cabinet-makers' wood imported direct from any non-European country, are admitted free of duty, without proof of origin.

**SCHEDULE E. - continued.**  
**RÉGIME APPLICABLE TO TUNISIAN PRODUCTS IMPORTED INTO FRANCE (1).**

| GOODS.   | DUTIES<br>(Additional<br>taxes and 4%<br>included).<br>Fr. c. | DUTIES<br>(Additional<br>taxes and 4%<br>included).<br>Fr. c. |
|--|---|---|
| Horses: Stallions, colts and mares..... head   | Free within<br>the limit of the<br>credits fixed<br>annually. |   |
| Foals .....  | "   |   |
| Mules (male and female) .....  | "   |   |
| Ases ( " ) .....   | "   |   |
| Oxen, cows, bulks, steers, bullocks and heifers,<br>calves, rams, ewes and wethers, lambs, bucks, goats and<br>kids, pigs, sucking pigs .....  | head  |   |
| Poultry and turtles (live or dead) .....   | Per 100 kilograms, G  |   |
| Game (live or dead) .....  | "   |   |
| Oil, olive and olive husk, and olive husks .....   | "   |   |
| Meat, frozen .....   | "   |   |
| Wines from fresh grapes:   |   |   |
| Of an alcoholic strength of 11.9 degrees or less, hectolitre   | 0 60 (2)  |   |
| Of a superior strength .....   | plus 70c. per degree<br>exceeding 11.09.                      |   |
|  | (Art. 2 of the Law<br>dated July 18th,<br>1890) (2).          |   |
| Cereals and by-products: wheat (grain, flour and grits); spelt and meslin<br>(grain, flour and grits); rye (grain and flour); maize (grain and meal);<br>barley (grain and meal); oats (grain and meal); buckwheat (grain and<br>meal); bread and sea biscuits; malt (germinated barley); groats;<br>semolina grains; pearled or cleaned grain; semolina paste and Italian<br>pastas; sago, saluep; exotic fennel and their derivatives Per 100 kilograms, G | Free<br>without limit<br>of quantity.                         |   |
| Sugar .....  | Duty of the<br>General Tariff.                                |   |
| Molasses .....   | "   |   |
| Figures, bonbons and sweet biscuits .....  | "   |   |
| Preserves and fruits of all kinds, candied with sugar<br>or honey .....  | "   |   |
| Cocoa, in the bean or crushed, and cocoa-butter .....  | "   |   |
| Coffee, in the bean, roasted or ground .....   | "   |   |
| Pepper, pimento, cloves, cinnamon, cassia lignea, anemum,<br>nutmegs, mace and vanilla .....   | "   |   |
| Chocolate .....  | "   |   |
| Tobacco, praline .....   | "   |   |
| Eschbacher .....   | "   |   |
| Compound medicines .....   | "   |   |
| Gunpowder; munitions, loaded, and sporting cartridges,<br>loaded .....   | "   |   |
| Playing cards, and counterfeit copyright works .....   | "   |   |
| Chemical matches and wood prepared for matches .....   | "   |   |
| Goods, all other (1) .....   | The lowest<br>duty levied on<br>similar foreign<br>goods.     |   |

**TARIFF OF DUTIES ON SUGAR EMPLOYED IN THE MANUFACTURE OF  
BEER.**

| Colonial produce for consumption.   | Surtaxes applicable<br>in the<br>General Minimum<br>Tariff. | Fr. c. | Fr. c. |
|---|---|--------|--------|
| Sugar declared for brewing purposes on arrival<br>from the Colonies, from foreign countries, or<br>when withdrawn from the warehouse:   |   |        |        |
| From French Colonies and Possessions (3):   |   |        |        |
| In powder (including white powder), accord-<br>ing to its estimated yield at refinery.....  | —   | —      | —      |
| Refined or candy .....  | —   | —      | —      |
| Foreign:  |   |        |        |
| In powder, the estimated yield thereof at the<br>refinery being:  |   |        |        |
| 980 or less:  |   |        |        |
| Imported direct from non-European<br>countries .....  | 5 50  | 5 50   |        |
| Imported from European<br>countries or warehouses .....   | 5 50  | 5 50   |        |
| More than 980 (of any origin) .....   | 6 00  | 6 00   |        |
| Refined and candy (of any<br>origin) .....  | 6 00  | 6 00   |        |
| Refined and candy sugars, except from duty, declared for use in breweries<br>in view of liquidating accounts of temporary admissions (4) are entitled<br>to certificate 7 C available for liquidating accounts of temporary<br>admission. |   |        |        |
| <b>TARIFF APPLICABLE TO SUGAR USED FOR BREWING PURPOSES.<br/>CONDITIONS OF PACKAGE.</b>   |   |        |        |
| Raw European Sugar: the sacks of a net weight of 100 kilograms, and with all<br>the neckwork in the interior.   |   |        |        |
| Exotic sugar: Original packages (with a detailed note of the marks,<br>numbers and weight) or sacks of 100 kilograms, net, as in the case of raw<br>European sugar.   |   |        |        |
| Refined sugar or candy sugar: Cases or sacks of uniform weight.   |   |        |        |

(1) The importation must be direct and without calling at any port by French vessels. The products must be accompanied by a certificate of origin issued by the Civil Controller of the district and viséed, on departure, by a Collector of Customs of French nationality. (Art. 5 of the Law dated July 18th, 1890.)

(2) Not including the internal revenue tax.

(3) Only products which are imported direct shall be considered as products of French Colonies and Possessions. (Law of May 1th, 1881, and 2nd May 11th, 1892.)

(4) Sugar refined in free establishments can only be declared for use in breweries, in the offices entrusted with issuing export declarations for refined sugar destined to be deducted from temporary admissions.

**DECLARATIONS AND VERIFICATIONS.**

The declarations must be under the responsibility of the shipper and his bondsmen, state the brewer to whom the sugar is to be conveyed. The verifications shall, for sugar in powder, be made conformably to the obligatory rules for sugar of the same kind declared for ordinary consumption (See Note 90). The sampling of the packages, the taking of samples, and the establishment of the standard shall be effected under the same conditions. As regards sugar refined in free establishments and intended for liquidating accounts of temporary admissions, the declarations can only be made in the Offices designated for the declaration of refined sugar exported for the same purpose. The same rules shall be observed for the verifications and the conditions of liquidation.

**PAYMENT OF DUTIES AND CUCKETS ("acquits-a-caution").**

Every declaration relating to sugar for brewing purposes entails exemption from the internal revenue taxes (consumption tax, refining tax, supervision tax) and the payment of the Customs surtax and, if the case arises, from the countervailing duty on foreign sugar; it further involves the issue of a cucket ("acquits-a-caution") requiring conveyance of the sugar, under lead seals, to the destination declared and its employment for brewing purposes.

**LEAD SEALS.**

The fee for sealing with lead is 3 centimes per package.

**SPECIAL PROVISIONS RESPECTING REFINED SUGAR WHICH MAY BE  
ALLOWED TO BE DEDUCTED FROM ACCOUNTS OF TEMPORARY  
ADMISSIONS OF RAW SUGAR.**

This concerns exclusively sugar refined in free establishments, i.e., proceeding from temporarily admitted raw sugar, or from raw sugar subject to the payment of the normal consumption duty, which two categories of sugar may be confounded in the refineries.

The obligation under bond to employ the sugar for brewing purposes, entails sugar sugar to a certificate No. 7 C, imputable to the discharge of accounts of temporary admissions of raw sugar. This certificate is valid for two months from the date of consignment to the brewery; it may be transferred by endorsement and may be deducted from temporary admissions up to the quantity of refined sugar mentioned therein.

Refined sugar admitted, on exportation, to be deducted from temporary admission for its real weight is likewise reckoned at that weight when consigned to a brewery. Other refined sugar, which is only allowed to be deducted from temporary admissions for the quantity of refined sugar it represents, is, in this case, reckoned on said quantity only, and certificate No. 7 C must be drawn up accordingly.

**CANDY SUGAR.**

Candy sugar may be declared as intended for brewing purposes on the same footing as refined sugar proper. It is liable to duty according to the within Tariff if entering from abroad, and in the case of exempted sugar, the certificates are issued according to the rules adopted for candy sugar destined for export. (See Decree of October 1st, 1904, and Circular No. 3162.)

**REFINING TAX ON SUGAR.**

It would appear from Circulars issued by the French Customs authorities since September 1st, 1903, that the "refining tax" is now levied at the following rate:

|   | Per 100 kilograms. | Fr. c. | Fr. c. |
|---|--------------------|--------|--------|
| Refined sugar and other sugar treated as refined .....              | 2                  | 00     |        |
| Sugar candy .....   | 2                  | 14     |        |
| Molasses, other than for distillation:                              |                    |        |        |
| 30% or less .....   | 1                  | 00     |        |
| More than 50% .....   | 2                  | 00     |        |
| Syrups, bonbons, and candied fruits .....                           | 2                  | 00     |        |
| Preserves (confitures) and sweet biscuits .....                     | 0                  | 80     |        |
| Sweetened condensed milk, according to proportion of<br>sugar ..... | 1                  | 00     | 2 or   |
| Chocolate, containing 55% or less of sugar .....                    | 1                  | 31     |        |

The system of *déduits de distance* established under the Law of 1881 is continued, but the amounts of the relief (*déduits*) are to be calculated on the basis of the actual cost of transport; always provided, however, that the rates laid down in Articles 2 and 3 of that Law are not exceeded. The special reductions of duty for sugar employed in sweetening wines, cider, and perry, are abrogated.

**SUPERVISION TAX ON SUGAR.**

|                     | Per 100 kilograms.<br>(Actual weight.) | Fr. c. | Fr. c. |
|---------------------|--|--------|--------|
| Refined sugar ..... | 0                                      | 08     |        |
| Sugar candy .....   | 0                                      | 08 50  |        |

**COLONIAL PRODUCE.**

The Law of December 30, 1916, imposes internal consumption duties on the undermentioned products as follows:

|  | Per 100 kilograms.<br>(Actual weight.) | Fr. c. | Fr. c. |
|--|--|--------|--------|
| Coffee, prepared chicory root, and other coffee substitutes .....                        | 30                                     | 00     |        |
| roasted or ground .....  | 40                                     | 00     |        |
| Cocoa in the bean, and husks .....   | 20                                     | 00     |        |
| cashed, and cocoa butter .....   | 25                                     | 00     |        |
| Chocolate:   |  |        |        |
| Containing more than 55% of cocoa .....  | 26                                     | 00     |        |
| " 55% of cocoa or less .....   | 14                                     | 00     |        |
| Milk chocolate containing, at most, 10% of cocoa and<br>25% of sugar .....               | 2                                      | 60     |        |
| Pepper, pimento, and imitation products containing pepper<br>or pimento .....            | 101                                    | 00     |        |
| Amomum and cardamoms, cinnamon, cloves, cassia lignea,<br>and nutmegs in the shell ..... | 40                                     | 00     |        |
| Nutmegs, shelled, and mace .....   | 60                                     | 00     |        |
| Vanilla .....  | 80                                     | 00     |        |
| Ten, including "flowers" and "buds" .....  | 40                                     | 00     |        |

These consumption duties are payable (in addition to the Customs duties) on the importation of the products into France, either from French colonies or from foreign countries. Extracts and essences of coffee are to pay the internal tax under the same conditions as the Customs duty is leviable. The denomination "prepared chicory root" does not cover root simply dried. The tax on chicory and on coffee is levied on the foreign origin is to be assessed on the actual or "legal" net weight. The new consumption duties are applicable in Corsica, but not in Algeria.



PRODUCTS OF THE UNITED STATES OF AMERICA AND FROM THE  
ISLAND OF PORTO RICO ENJOYING THE BENEFIT OF THE MINIMUM  
TARIEF.

|         |   |
|---------|---|
| 825.    | Charging apparatus for blast furnaces; or throats for blast furnaces, casting ladles ( <i>poches d'fonte</i> ), cast iron mixing apparatus; steel converters, casting pockets on trucks; rolling mills; containing rollers ( <i>rouleaux entraineurs</i> ); scrapers for rollers; Martin's charging apparatus for furnaces. |
| 826d.   | Oil boilers, gasconkers, recipients of sheet iron or steel not galvanized. Radiators for calorifiers, gas, petroleum and alcohol stoves.  |
| 832.    | Detached parts of machines, brake and steering apparatus, and of shafting, of forged or stamped iron and steel, of moulded iron or steel, of malleable cast iron, and detached pieces of framework supporting the chassis of motor cars, of pressed ( <i>embouti</i> ) or welded steel plate.                               |
| 835.    | Detached pieces of copper, pure, or alloyed with any metal, cast, moulded, forged (bearings, cocks and water, gas and steam fittings, &c.).   |
| 835b.   | Detached pieces of machines, and of shafting not mentioned, of two or several metals, such as iron, steel, cast iron, copper, pure, or alloyed with any metal named in preceding paragraphs (such as bearings, cocks and water, gas and steam fittings).  |
| 837.    | Tools with handles or not, in cast iron, iron or steel.   |
| 839.    | Bricks, plates, and stamps for impressions on paper, other than tapestry wall papers, with or without designs.  |
| 856.    | Articles of hardened cast iron (case hardened).   |
| 858c.   | Ironwork for carriages, more particularly ironwork to be used in any way in the construction of railway rolling stock (and including buffers and couplings).  |
| 859.    | Locks.  |
| 859b.   | Padlocks.   |
| 868.    | Household wares, and all articles in iron, steel or black sheet iron, not otherwise specified.  |
| 869.    | Coffee mills, with cases of wood, cast or sheet iron; articles of domestic use, such as presses for meat, meat choppers, presses for fruits, small hand pumps, &c.  |
| 892.    | Furniture, not in bent wood, other than chairs, veneered on one or both sides, in all woods, pieces and separate parts.   |
| 892bis. | Furniture, not in bent wood, other than chairs, massive; and pieces and separate parts in all woods.  |
| 893.    | Furniture stuffed, padded, or upholstered in any way.   |
| 894.    | Pianos, upright.  |
| 903.    | Pneumatic and other apparatus, for playing mechanically the harmonium or piano, by means of perforated cardboard, or paper worked by pedals, handles, or mechanical or electrical power, independent, and outside the instrument which they play, and whether placed inside or outside thereof.                             |
|         | Cardboard perforated.   |
|         | Paper perforated.   |
| 914.    | Strings for musical instruments and all other purposes.   |
| 914c.   | Carriages for automobiles upholstered or not, ordinary gauge; passenger carriages.  |
| 920.    | Sheets of pure rubber not vulcanized.   |
|         | Threads of vulcanized india rubber.   |

| CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM TARIFF. |   |
|---|---|
| 1.  | Products.   |
| 1.  | Horses.   |
| 4.  | Oxen.   |
| 5.  | Cows.   |
| 6.  | Bulls.  |
| 7.  | Sheep, bullocks and heifers.  |
| 14bis.  | Poultry.  |
| 16.   | Fresh meat :<br>Mutton; pork; beef and other.   |
| 17.   | Meat salted :<br>Pork (ham, bacon, &c.); beef and other.                                    |
| 17bis.  | Pork-butcher's produce.   |
| 18.   | Poultry, dead.  |
| 19.   | Meat preserved in tins.   |
| 20.   | Extracts of meat, in cakes or otherwise.  |
| 30.   | Animal fat, other than fish oils :<br>Tallow; lard; &c.                                     |
| 34.   | Eggs of poultry or game.  |
| 35bis.  | Milk, condensed pure.   |
| 35ter.  | (a) Milk condensed, with addition of sugar.<br>(b) Milky farina, with an addition of sugar. |
| 36.   | Cheese.   |
| 37.   | Buttery, salted.  |
| 38.   | Honey.  |
| 41.   | Bone black (animal black).  |
| 45.   | Fish; fresh; fresh water :<br>Of the salmonoid family; & other.                             |
| 46.   | Fresh sea fish.   |
| 46.   | Fish, dried, salted, or smoked :<br>Cod (including kipplish; stockfish; herrings; & other). |
| 47.   | Fish preserved "au naturel," pickled, or otherwise prepared.                                |
| 49.   | LoBSTERS :<br>Fresh; preserved "au naturel" or prepared.                                    |
| 51.   | Fish oils.  |
| 52.   | Spermaceti.   |
| 53.   | Kine of cod and of mackerel.  |
| 54.   | Wheat, <i>spelt</i> , and <i>maize</i> in :<br>Grain; flour.                                |
| 59.   | Oats :<br>Grain; meal.  |
| 70.   | Barley :<br>Grain; meal.  |
| 71.   | Rye :<br>Grain; meal.   |
| 72.   | Malt :<br>Grain; meal.  |
| 73.   | Grain :<br>Grain; meal.   |
| 74.   | Malt.   |
| 75.   | Grains :<br>Grain (except flour), <i>periled</i> or <i>cleaned</i> grain.                   |
| 76bis.  | Millet, <i>hulled</i> or <i>cleaned</i> .   |

| CANADIAN PRODUCTS ENJOYING THE BENEFIT OF THE MINIMUM |  | No. of the     |
|---|--|----------------|
| No. of the  | TARIFF continued.  | French Tariff. |
| French Tariff.  | Products.  | Ex 366bis.     |
| 80.   | <i>Pulse:</i><br>Beans, deoatified or broken, whole, in clusters or pods;<br>bean meal; chick peas (not pointed).<br><i>Other:</i><br>In the grain; deoatified; in flour.  | Ex 366bis.     |
| 83.   | Potatoes.  | 461.           |
| Ex 84.  | Table fruits: fresh:<br>Apples and pears: for table use; for cider and perry;<br>peaches.  | 462.           |
| Ex 85.  | Table fruits: dried or drained:<br>Apples and pears: for table use; for cider and perry;<br>peaches.   | 462bis.        |
| 86.   | Table fruits, candied or preserved.  | 463.           |
| 87.   | Seed grain (including <i>grain of mangel</i> , a kind of pea).   | 464.           |
| 88.   | Lupines, and clover seed.  | 464bis.        |
| 93.   | Syrups, honeys, and candied fruits.  | 464ter.        |
| 95.   | Preserves:<br>Manufactured with sugar or honey; without sugar or<br>honey.   | Ex 476.        |
| 106bis.   | Tar.   | 478.           |
| 129.  | Wools common:<br>Lies, round, rough, not squared, with or without the<br>bark, of any length, and of a circumference at the<br>thickest end of more than 60 millimetres; wool, spun<br>or squared, 80 millimetres in thickness and above;<br>wool, squared or spun, less than 80 millimetres and<br>exceeding 35 millimetres; wool, spun, 35 millimetres in<br>thickness or less.  | 479.           |
| 129.  | Paving blocks sawn.  | 480.           |
| 130.  | Stave wood.  | 493.           |
| 131.  | Spirits.   | 490.           |
| 132.  | Hoopwood and prepared poles.   | 493.           |
| 133.  | Perches, poles, and staves, rough, exceeding 1 metre 10<br>centimetres in length, and of a maximum circumference<br>of 60 centimetres at the thickest end.   | 490.           |
| 136bis.   | Resinous woods in logs, with or without the bark, of any<br>diameter, of a maximum length of 1 metre 10 centimetres.   | 481.           |
| 136.  | Charcoal and charred wood.   | 482.           |
| 136bis.   | Straw, or wool of wool (paille on laine de bois).  | 484.           |
| 158.  | Vegetables:<br>Fresh; salted or pickled; preserved or dried.   | 488.           |
| 164.  | Fedder.  | 490.           |
| 165.  | Bran from any kind of cereal.  | 493.           |
| 168.  | Cellulose pulp (wood pulp), mechanical or chemical.  | 490.           |
| 174.  | Spirits.   | 493.           |
| 174ter.   | Miscellaneous waters (receptacles included).   | 490.           |
| 178ter.   | Emery on paper or tissues, grindstones and whetstones of<br>emery, or emery in any other form.   | 493.           |
| 185.  | Cement: slow; quick.   | 490.           |
| 190.  | Coal:<br>Coal or coke; cinders of.   | 490.           |
| 205.  | Cast iron: Foundry iron and forge-pig, containing less<br>than 2% of manganese; ferro-manganese, containing<br>more than 2% of manganese; ferro-silicon, containing<br>more than 5% of silicon; rich-silico-spiegel iron containing<br>at least 30% of silicon and manganese; chrome iron con-<br>taining 10% or more of chromium; ferro-aluminium, con-<br>taining 10% or less of aluminium; ferro-aluminium, con-<br>taining more than 10% and less than 20% of aluminium. | 534.           |
| 206.  | Wrought iron article, in blooms, prisms or bars.   | 536.           |
| 207.  | Iron, drawn in bars, angle and T iron, axle and tyres, in<br>the rough.  | 536bis.        |
| 210.  | Sheet and laminated iron:<br>Rolled or hammered, flat, more than 1 millimetre in<br>thickness; thin and black iron plates, flat, more than<br>1/2 of a millimetre and up to 1 millimetre in thickness;<br>thin, and black iron plates, flat, of 1/2 of a millimetre<br>or less in thickness.   | 537.           |
| 212.  | Iron or steel wire, whether thinned, coppered, zinc-coated,<br>galvanized or not.  | 538ter.        |
| 212ter.   | Rails of iron or steel.  | 539.           |
| 213.  | Steel in bars.   | 539ter.        |
| 215.  | Acies and tyres, rough, in steel.  | 539.           |
| 216.  | Steel: in sheets or bands, brown, hot rolled; in sheets or<br>bands, white, cold rolled.   | 539.           |
| 221.  | Copper: Ore; pure, or alloyed, with zinc or tin: of first<br>fusion, in lumps, bars, pigs or slabs; rolled or ham-<br>mered, in bars or plates; in wire of all sizes, polished<br>or not, other than gilt or silvered; aluminium bronze,<br>crank, not containing more than 20% of aluminium; gilt,<br>or silvered, in lumps or ingots, hammered, drawn, rolled,<br>or spun on thread or on silk; filings and fragments of<br>old manufactures.                              | 590.           |
| 222.  | Lead: Ore, matte, and slag of all kinds; in crude lumps,<br>pigs, bars, or slabs; argentiferous; not argentiferous;<br>alloyed with antimony, in lumps; hammered or rolled;<br>filings and fragments of old manufactures.  | 591.           |
| 225.  | Nickel: Ore; produce of first fusion (case, matte, speiss);<br>refined, in ingots or crude lumps; pure, hammered,<br>rolled, or drawn; alloyed with copper, with or without<br>zinc, in ingots, or crude lumps; alloyed with copper,<br>with or without zinc, hammered, rolled, or drawn.  | 592.           |
| 227.  | Antimony.  | 592bis.        |
| 228bis.   | Extract of chestnut-wood, and other tannin vegetable saps,<br>liquid or solid.   | 593.           |
| 262.  | Chemical products not mentioned.   | 597.           |
| 316.  | Compound medicines: distilled waters.  | 600.           |
| 318.  | Compound medicines not specified.  | 601.           |
| 324.  | Starco.  | 602.           |
| 341.  | Isalgins, g'ne manufactured from toulons of whales, and<br>other similar glues.  | 602bis.        |
| 341.  | Incandescent electric lamps.   | 602ter.        |
| Ex 343.   | Yarns of hemp, not glazed, pure and raw in skeins up to<br>5,000 metres of single thread to the kilogramme, for the<br>manufacture of fishing lines and nets, and of cordage.  | 603.           |

| Products.   |  | No. of the     |
|---|--|----------------|
|   |  | French Tariff. |
|   |  | Ex 366bis.     |
| Yarns of hemp, not glazed, twisted, unbleached, in skeins<br>up to 5,000 metres single thread to the kilogramme, for<br>the manufacture of fishing lines and nets, and of cordage.  |  | Ex 366bis.     |
| Yarns of phormium tannin, above, and other vegetable fibres<br>not mentioned, not glazed, pure or mixed; the phormium,<br>above, etc., predominating in weight, for self-binding<br>harvesters.   |  | 461.           |
| Yarns of hemp, not glazed, twisted, unbleached, in skeins<br>up to 5,000 metres single thread to the kilogramme, for<br>the manufacture of fishing lines and nets, and of cordage.  |  | 462.           |
| Cardboard, rough in sheets, weighing at least 350 grammes<br>per square metre.  |  | 462bis.        |
| Modified cardboard, called papier miche.  |  | 463.           |
| Cardboard cut, or shaped for boxes.   |  | 464.           |
| Cardboard boxes covered or not white or colored with<br>paper.  |  | 464bis.        |
| Cylindrical and conical tubes called "huettes" for spin-<br>ning and weaving.   |  | 464ter.        |
| Cardboard goods ornamented with paintings, reliefs, stuffs,<br>wood, plaited straw, and common metals.  |  | Ex 476.        |
| Skins and hides prepared, simply tanned, tawed, or<br>smoothed, not including goat, kid, sheep and lambskins.   |  | 478.           |
| Soles, cut out, of beaten and smoothed leather, and heels,<br>of uppers of goat, horse, cow, sheep, calves (cumbered<br>or not), and upper heels of calf, cow, horse, goat, or kid<br>leather and skins.  |  | 479.           |
| Top boots.  |  | 480.           |
| Boots for men and women.  |  | 481.           |
| Shoes.  |  | 482.           |
| Gloves.   |  | 484.           |
| Transpiration belts, etc., of leather, hose of leather, and<br>other articles of leather or skins for machinery.  |  | 488.           |
| Trunks of wood or pasteboard, covered with leather.   |  | 490.           |
| Peltries:<br>Prepared, or in sewn pieces; sea lions and sea otters;<br>seals and bluebacks; grey squirrels and pouches of<br>grey squirrels; hammers and white rabbits; astrakhan<br>clouded and curled, in skins and "toulons"; white<br>hairs and pouches of white hairs; goats, in skins and<br>covers; sheep and moutons of the Caucasus, in skins<br>and covers; not specially mentioned.                                      |  | 493.           |
| Peltries made up into articles.   |  | 494.           |
| Locomotives, and traction engines.  |  | 513.           |
| Tenders for locomotives.  |  | 513.           |
| Agricultural machinery (motors not included).   |  | 522.           |
| Sewing machine.   |  | 523.           |
| Dynamoes.   |  | 524.           |
| Pressing machines known as linotypes.   |  | Ex 525.        |
| General machinery, transmission gearing, balances, scales,<br>presses, lifting apparatus, apparatus not mentioned<br>driven by mechanical power.  |  | Ex 525bis.     |
| Gas blooms in iron or steel plate of over one millimetre in<br>thickness, not galvanized or tinned.   |  | Ex 525quater.  |
| Articles of wrought steel, for carriages, railway carriages,<br>and locomotives, not polished.  |  | 534.           |
| Springs of conductors.  |  | 536.           |
| Arc lamps known as reglisseurs.   |  | 536bis.        |
| Tools; with or without handles.   |  | 537.           |
| Wire gauze, of iron or steel.   |  | 541.           |
| Wire gauze, of copper or brass.   |  | 542.           |
| Ordinary; for paper machines.   |  | 542.           |
| Railway chairs, plates or other castings from the open<br>mould.  |  | 542.           |
| Iron castings for machinery or for ornament.  |  | 554.           |
| Rough articles of malleable cast iron, of wrought iron and<br>of cast steel.  |  | 557.           |
| Iron work for carriages, and especially such as enters into<br>the construction of railway rolling stock.   |  | 558ter.        |
| Wire cables of iron, or steel, machine made, whether tinned,<br>coppered, zinc-coated or cast-steel or not.   |  | 565.           |
| Tubes of iron or steel, not welded; tubes of iron or steel,<br>welded; joints of all kinds; tubes of iron or steel,<br>stamped or without welding.  |  | 567.           |
| Lead pipes, and all other manufactures of lead.   |  | 576.           |
| Electric accumulators.  |  | 576ter.        |
| Articles of nickel, alloyed with copper or zinc (German<br>silver) or of nickelled metals.  |  | 579.           |
| Furniture of bent wood, fitted or not.  |  | 590.           |
| Furniture, other than of bent wood.   |  | 591.           |
| Chairs: Northern carved, inlaid, ornamented with copper,<br>gilt, or lacquered; of common wood; of cabinet makers'<br>wood; carved, inlaid, ornamented with copper, gilt or<br>lacquered, of any kind of wood.  |  | 592.           |
| Furniture, other than of bent wood, other than chairs<br>veneered with any kind of wood.  |  | 592.           |
| Furniture, other than of bent wood, other than chairs<br>massive:   |  | 592bis.        |
| Of common wood; of cabinet-makers' wood.  |  | 593.           |
| Furniture, upholstered in any manner.   |  | 597.           |
| Builders' and cartwrights' wood, shaped:<br>Hard wood; soft wood.   |  | 600.           |
| Wood, planed, grooved and (or) tongued, planks, strips or<br>veneers for parquet, planed, grooved, and (or) tongued;<br>Of oak or other hard wood; of fir or other soft wood.   |  | 601.           |
| Doors, windows, wainscoting and other carpenters' work,<br>fitted together or not:<br>Of hard wood; of soft wood.   |  | 602.           |
| Small wooden wares:<br>Boxes of white wood, wood shaped for brushes, and small<br>handles for tools, less than 10 centimetres in length;<br>spindles for spinning or weaving, tubes, saws, hoes,<br>spindles, bunssets; not exceeding 10 centimetres in<br>length; exceeding 10 centimetres in length; small reeds<br>of common wood for sewing thread, neither varnished<br>nor stained; other articles: not varnished; varnished. |  | 602bis.        |
| Wood turners' wares.  |  | 602ter.        |
| Wood turners' wares varnished.  |  | 603.           |
| Wood squared for shuttles less than 500 grammes in weight.  |  | 603bis.        |
| Shuttles for any kind of weaving, finished or not.  |  | 603quater.     |
| Other articles of wood.   |  | 603quater.     |

\* Hay is included in this item.

+ Calcium carbide is included under this number.

| No. of the French Tariff. | Products.   |
|---------------------------|---|
| Ex 604.                   | Pianos.   |
|                           | Organs, harmoniums, instruments with free metallic reeds, with one or more stops.   |
| Ex 605.                   | Church organs, complete, and detached part thereof.   |
| Ex 614.                   | Accessories, and detached parts of musical instruments above mentioned (Ex 614).  |
| Ex 614.                   | Carriages (not for rail uses):<br>Carriages, properly so called; carts for trade, agricultural purposes, and transport; tramways cars; bodies, or parts of bodies for tramway cars. |
| Ex 615.                   | Seagoing ships of wood.   |
| Ex 616.                   | Hulls of seagoing ships of wood.  |
| Ex 617.                   | Hulls of boats of any size, of wood.  |
| 620.                      | Manufactures of India-rubber and gutta-percha.  |
| 620a.                     | Articles of asbestos, spun, felt, woven, or moulded, with or without admixture of textile, or mineral substances.   |
| 620b.                     | Mica in sheets or flakes, articles in mica, "micronete" and assemblages of mica, mica paper and tissues.  |
| Ex 646.                   | Type-writers, with or without inked parts.  |

NOTE 1.—Articles in italics are those appearing only in the General Tariff, or on which the duties are identically the same in both Tariffs.

NOTE 2.—The numbers of the Tariff items have reference to the present French Tariff.

NOTE 3.—The term "ex" in the case of the number of an item means a part of the item to which the number refers.

#### LAW OF 5TH AUGUST, 1919.

Bill for the Modification of the Customs Régime of Petroleum Products Imported into France.

ART. 1.—The duties on mineral oils and the regulations relating thereto, including the tax on manufacture, resulting from the Law of 30th June, 1893, and subsequent laws, are maintained subject to the stipulations in the following article:—

ART. 2.—On importation from foreign countries petroleum residues destined for motor fuel, for combustible purposes, as well as for the construction and maintenance of roads and ways of communication (and answering to the conditions laid down in the Regulations), are admissible at a duty of 80 centimes per 100 kilograms, net, under the "General" Tariff, and of 41 centimes per 100 kilograms, net, under the "Minimum" Tariff, not including in cases where it is due, the "entrepôt" surtax, or surtax of origin, of 5 francs per 100 kilograms, net, and subject to their being destined for such uses without being subjected to any modification or transformation in a supervised or other establishment.

ART. 3.—Factories engaged in the treatment of crude mineral oils of foreign origin, and which undertake the extraction of residues of the kinds admissible at the reduced rate of duty, are subjected to the control of officers of the Customs at the expense of the proprietors of the factories. Crude oils, as defined by the Tariff, have only to pay, on

entry into the factory, the "entrepôt" surtax or surtax of origin of 5 francs per 100 kilograms, net, in cases where they are liable to this surtax by reason of the circumstances of their importation.

It is not permitted to introduce into controlled factories crude oil liable to different rates of duty, except under conditions which ensure separate storing and treatment.

Refined oils and essences can only be admitted into controlled factories after previous payment of the duty of 25 francs per 100 kilograms, or of 10 francs per hectolitre, according to the Tariff applicable, not including the "entrepôt" surtax or surtax of origin of 5 francs per 100 kilograms, net, when payable.

ART. 4.—The duties to be collected on products delivered from controlled factories are fixed as follows:

|   | For products derived from crude oil subject to— | General | Minimum |
|---|---|---------|---------|
|   | Tariff.   | Fr. c.  | Fr. c.  |
| Refined oils and essences, . . . per 100 kilograms, net                                     | 52 40   | 51 40   | 51 40   |
| Resins as defined in Art. 2 . . .   | 0 75  | 0 30    | 0 30    |
| Lubricating oils and residues other than those mentioned above . . . per 100 kilograms, net | 11 00   | 8 00    | 8 00    |
| Vaseline . . . . .  | 23 50   | 19 50   | 19 50   |

Residues delivered from controlled factories at the reduced duty are subject to the same conditions concerning employment as those directly imported.

The regime for pitch and coke will be determined by the Decrees contemplated by Art. 7.

ART. 5.—Residues destined for the motors of war or mercantile vessels shall be free from duty under conditions to be determined by Decree.

ART. 6.—Residues admitted at the reduced duty, on importation or delivery from controlled factories, must be consigned in receptacles, the definition of residues, the conditions of despatch or delivery for privileged uses, and, finally, the conditions to which the admission of the various products into the controlled factories will be subordinated.

ART. 7.—The conditions of application of the present law shall be determined by Decree setting out regulations for administration, particularly as regards the methods of control of supervised factories, the definition of residues, the conditions of despatch or delivery for privileged uses, and, finally, the conditions to which the admission of the various products into the controlled factories will be subordinated.

ART. 8.—Infractions of the present Law and of the Decrees issued in connection therewith shall be punished by a fine of 1,000 to 10,000 francs, independently of the payment, where due, of the duties sought to be evaded.

\* Including the manufacturing tax.

## ALSACE-LORRAINE

### CUSTOMS AND IMPORT AND EXPORT PROHIBITION RÉGIME.

ART. 1.—From the 1st February, 1919, shall be applicable in Alsace and in Lorraine:—

The Customs Tariff established by the Law of the 11th January, 1892, and subsequent Laws [i.e., the present Tariff of Continental France];  
The statistical tax (on Imports and Exports) established by the Laws of the 29th January, 1872, the 8th April, 1910, and the 29th June, 1918.\*

The accessory taxes levied under the laws of levying and sealing, warehousing, and administrative stamp duty.

The internal taxes, the collection of which is made by the Customs Administration.

ART. 2.—The above shall also be applicable in Alsace and in Lorraine, as from the 1st February, 1919, the Conventional régime (Customs and commercial) resulting from the existing Treaties, Conventions or Agreements between France and foreign countries and, in a general manner, all Laws,

Ordonnances, Decrees and Regulations relating to Customs and the salt tax which are at present applicable in France.

ART. 3.—As from the same date, the import and export prohibitions shall be enforced in Alsace and in Lorraine under the same conditions as obtain in France, and under reserve of the derogations, general or special, already accorded or which may in future be accorded in the usual form.

The special taxes leviable under the head of "contributions" on the operations contemplated by the Laws of the 28th September, 1916, and the 26th January, 1919, shall be levied in Alsace and in Lorraine, according to the established rules.\*

It is understood that the foregoing Decree does not affect the privilege of temporary duty-free admission into Alsace of undischarged action issues destined to be printed and afterwards re-exported.

## CORSICA

EXTRACT FROM THE FINANCE LAW OF MARCH 29TH, 1897, MODIFYING THE CUSTOMS AND FISCAL RÉGIME IN CORSICA.

(Journal Officiel of March 30th, 1897.)

ART. 6.—On and after the promulgation of the present Law, the following dispositions shall be applicable in the department of Corsica: Alcohol and products of an alcoholic basis are subject in Corsica, to a consumption tax of 90 francs per hectolitre of pure alcohol.

This tax shall be collected on alcohol imported into Corsica from abroad or from foreign countries.

On alcohol produced in Corsica, this tax shall be collected conformably to a public administrative regulation.

The legislative and regulatory dispositions relating to Customs matters shall be applicable to the tax mentioned in the preceding paragraph, in so far as concerns the distribution, liquidation, payment of duties, contraband and the coasting trade.

§3.—Foreign products re-exported from Continental warehouses shall, on importation into Corsica, remain liable to the duties which would have been applicable had such goods been directly imported from the country from whence they arrived in France.

§4.—The legislation in force on the Continent relative to playing cards is also applicable in the department of Corsica.

§5.—The provisions of former laws in so far as contrary to the terms of this article are repealed.

### LAW OF JULY 8TH, 1912, MODIFYING THE CUSTOMS TARIFF OF CORSICA.

(Journal Officiel of July 9th, 1912.)

ART. 1.—Foreign products imported into Corsica are liable to the same duties as are levied in France, except coffee in the bean and husks, and tobacco in respect of which the special Tariff is fixed as follows:

Coffee in the bean and husks: two thirds of the duties of the French Tariff.

Tobacco (including tobacco imported from Algeria for the Colonies and Possessions and Protectorates):

|   |               |
|---|---------------|
| In the leaf or in stalks and tobacco refuse . . . . . | Fr. c. 800 00 |
| Manufactured: cigars and cigarettes . . . . .         | 1,200 00      |
| other . . . . .                                       | 1,000 00      |

ART. 2.—The refining tax, established in the mainland by the Laws of April 14th, 1897 (Art. 4) and January 30th, 1907 (Art. 2), shall apply to the island.

ART. 3.—Natural or manufactured products originating in Corsica, shipped to France coastwise, are admitted duty-free, subject to the provisions of Art. 13 of the Law dated March 29th, 1902.

ART. 4.—Coffee in the bean and husks imported into Corsica the special tax is liable on entrance into France to the duties of the General Tariff, deduction being made of the said tax.

ART. 5.—All prohibitions or restrictions established in France by the Customs Tariff on the ground of public order or in consequence of Monopolies shall apply to imports from Corsica.

EXTRACT FROM THE FINANCE LAW OF MARCH 31ST, 1905, IN RESPECT TO APPLYING IN CORSICA THE TAX ON DENATURALIZED ALCOHOLS.

(Extract from *Circular* No. 3318, of April 6th, 1905.)

ART. 29.—The tax of twenty-five centimes (Fr. 0.25) per hectolitre of pure alcohol provided by Article 13 of the Law dated December 2nd, 1900, is substituted on imports into Corsica, to the consumption duty fixed by Article 6 of the Finance Law of March 29th, 1897, in respect to the following products:—

1.—So-called lighting, heating, and varnish-making alcohols denaturalized in the required form and according to the regulations.

2.—Products made from alcohol denaturalized in the required form and according to the regulations.

3.—Products from which alcohol has been eliminated, evaporated or wholly transformed, except such as are considered liable to consumption duties on the Continent.



Foreign products admitted to the benefit of the reduced duty in Corsica shall pay the due of eighty centimes (fr. 0.80) per hectolitre of pure alcohol provided by Article 11 of the Finance Law dated April 10th, 1895.

The mode of application of the foregoing provisions will be determined by decree.

Any revival or attempted revival of denaturalized alcohols, any practices calculated to mislead denaturalized alcohols, any sale or retention of spirits in the preparation of which denaturalized alcohols have entered, shall be liable to an imprisonment of from six days to six months, and to a fine of from 5,000 to 10,000 francs, without prejudice to the payment of the defrauded duties and to the forfeiture of all seized apparatus and liquors.

Other infractions of the provisions of this article or of the decree issued for the execution thereof shall be liable to a penalty of from 500 to 5,000 francs.

In the case of a second offence, the fine will be doubled.

The same penalties shall apply to any person convicted with having facilitated the fraud or wilfully procured means for its commission.

## ALGERIA

**CUSTOMS DUTIES.**—Algeria is classed among those French colonies in which all French imports are free, but foreign imports pay the duties of the French tariff.

**CUSTOMS RÉGIME APPLICABLE TO TOBACCO ON IMPORTATION INTO ALGERIA.**

(*Journal Officiel* of March 30th, 1897.)

In virtue of Art. 9 of the Finance Law of March 20th, 1897, the import duties applicable in Algeria to tobacco, in the leaf and manufactured other than that of French origin or shipped from France by national factories, are established as follows:

|  |                    |        |
|--|--------------------|--------|
| Tobacco in the leaf or in stalks .....       | 100 kilograms, net | Fr. 50 |
| Tobacco, smoking or chewing, and snuff ..... | " 150              | " 150  |
| Cigars and cigarettes .....                  | " 250              | " 250  |

ART. 1.—From and after the 1st January, 1920, there shall be levied in Algeria in addition to the Customs duties on tobacco imported from abroad:

1. A special examination tax at the rate of 1 centime per kilogramme, net weight, on Algerian leaf tobacco, and also on tobacco leaves, stalks, cuttings, or waste, and manufactured tobacco imported from any origin;

2. An internal consumption duty on tobacco whether unmanufactured in Algeria or imported.

This is established as follows on every kilogramme, net weight, of tobacco:

A. 1st Category.—Cigars sold to the consumers at a price exceeding 75 francs (tax included) per kilogramme, net weight; cigarettes sold to the consumers at a price exceeding 35 francs (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price exceeding 30 francs (tax included) per kilogramme, net weight; 20 francs.

B. 2nd Category.—Cigars sold to the consumers at a price exceeding 25 francs, and up to 75 francs inclusive (tax included) per kilogramme, net weight; cigarettes sold to the consumers at a price exceeding 20 francs and up to 35 francs inclusive (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price exceeding 16 francs and up to 30 francs inclusive (tax included) per kilogramme, net weight; 12 francs.

C. 3rd Category.—Cigars sold to the consumers at a maximum price of 35 francs inclusive (tax included) per kilogramme, net weight; cigarettes sold to the consumers at a maximum price of 25 francs inclusive (tax included) per kilogramme, net weight; tobacco of other kinds sold to the consumers at a price up to 16 francs inclusive (tax included) per kilogramme, net weight; fr. 6.

Algerian leaf tobacco brought by the Metropolitan Régie, and tobacco declared for export are exempted from the special examination tax.

Tobacco exported from Algeria is not liable to the internal consumption tax.

ART. 2.—The levy of the special examination tax and the internal consumption duty is ensured as follows, namely: as to imported leaf or manufactured tobacco, at the time of importation thereof; and as to tobacco manufactured or grown in Algeria, by inspection of the plantations, depôts, factories and stores.

### MATCHES AND MATCH BOXES.

|   |        |
|---|--------|
| Chemical matches, including wood prepared for matches .....   | Fr. c. |
| 10 kilograms, net .....   | 72 00  |
| Boxes (containing or destined to contain matches) and parts of the same fitted together or not; entirely of common wood ..... | 80 00  |
| Of common wood and paper or cardboard, or of cardboard .....  | 26 00  |
| 100 kilograms, net .....  |        |

### SPIRITS ON ALCOHOL.

As from the 1st January, 1919, the surtax of 1 franc per hectolitre of pure alcohol, which was levied by a Decree of the 2nd December, 1909, to the consumption duty to the Algerian consumption duty on alcohol, is to be reduced to 10 centimes per hectolitre of pure alcohol.

e [NOTE.—The consumption duty on alcohol is 100 francs per hectolitre of pure alcohol.]

Doors and windows, panels and joiners' wares of wood, fitted together or not; turned wares, varnished or not; furniture, groats, hard cheeses, preserved or dried vegetables, citric acid, all kinds of printed matter originating in Corsica, and volatile oils and essences (all of which may be imported into France from Corsica free of duty) when imported into Corsica from foreign countries shall be subject to the full import duties leviable on the French continent.

(*Journal Officiel* of March 24th, 1907.)

Wheaten flour, powdered or cleaned grain, groats, semolina, grits, ships' bread or biscuit, starch, gingerbread, dextrine and other derivatives from any lacineous substances, rice, broken rice, rice meal, originating from Corsica, are added to the list of exempted products of this island admitted into France under compliance with the formalities prescribed by Articles 6 and 7 of the Law dated May 6th, 1841.

Cereals, wheaten flour, pearled or cleaned groats, ships' bread and biscuit, starch, gingerbread, dextrine and other derivatives from any lacineous substances, rice, broken rice, rice meal, imported into Corsica from abroad, shall be subject to the full duties payable in France.

### CONSUMPTION DUTY ON SUGAR.

The duty on sugar of any origin delivered for consumption in Algeria is increased to the following rates:

|   |
|---|
| Sugar, refined or "rapé", 92 francs per 100 kilograms, net weight.                      |
| Sugar raw, delivered directly for consumption, 21 francs per 100 kilograms, net weight. |
| Sugar raw, destined for refining, 21 francs per 100 kilograms, of refined sugar.        |
| Candy, 26-40 francs per 100 kilograms, net weight.                                      |
| Melasses from refineries, 2-50 francs per 100 kilograms, net weight.                    |

### CONSUMPTION DUTY ON COFFEE AND COFFEE SUBSTITUTES.

There is added to the Algerian *octroi de mer* tax on coffee a consumption duty at the rate of 30 francs per 100 kilograms; and 40 francs per 100 kilograms on roasted or ground coffee.

On products of chicory root and other root coffee substitutes the consumption duty is to be levied at the rate of 30 francs per 100 kilograms.

### MUNICIPAL *OCTROI DE MER* TARIFF.

A Presidential Decree, dated the 6th December, 1918, provides that, as from the 1st January, 1919, to the 31st December, 1923, inclusive, the municipal *octroi de mer* duties in Algeria are to be levied in accordance with the tariff annexed to the Decree. The tariff is as follows:—

|  | Rate of Duty<br>Fr. c.   |
|--|--------------------------|
| Coffee .....   | Per 100 kilograms, 40 00 |
| Chicory root, prepared, or other coffee substitutes .....  | " 10 00                  |
| Chinese .....  | " 10 35                  |
| Sugar raw, delivered for refining (per 100 kilograms, net weight) .....  | " 25 00                  |
| expressed in refined sugar) .....  | " 25 00                  |
| refined or loaf (effective net weight) .....   | " 25 00                  |
| raw, for immediate consumption (effective net weight) .....  | " 25 00                  |
| candy (effective net weight) .....   | " 25 00                  |
| Tea .....  | " 50 00                  |
| Pepper .....   | " 50 00                  |
| " <i>Poivre</i> , grey residues and other imitations of pepper, containing pepper or not .....   | " 50 00                  |
| Chestnuts, horse chestnuts and chestnut meal .....   | " 5 00                   |
| Cinnamon and <i>cassia lignea</i> .....  | " 45 00                  |
| Nutmegs, mace and vanilla .....  | " 100 00                 |
| Cloves and clove stalks .....  | " 10 00                  |
| Mineral oils .....   | " 5 00                   |
| Alcohol, pure, contained in brandies and spirits in cases, brandies and spirits in bottles, liquors and brandied fruits—with a minimum standard of 30° for bitters and other aperitive liquors with an alcoholic base .....                            | Per hectolitre 50 00     |
| Alcohol, pure, contained in raisin wines, artificial wines and alcoholic liquids produced from the fermentation of figs, locust beans, dates, grain, and all other sacchariferous or similar substances other than grapes, apples, pears or honey .... | " 50 00                  |
| Alcohol, pure, contained in composition wines or fortified wines and " <i>maridés</i> "—with a minimum standard of 15° for " <i>maridés</i> " other than for the manufacture of vermouth, cinchona and similar wines .....                             | " 50 00                  |
| Alcohol, pure, contained in vermouth or liquors with a minimum standard of 15° for liquors properly so-called, and of 16° for vermouth, cinchona and similar wines .....   | " 50 00                  |
| Alcohol, pure, exceeding 15° 9, contained in wines .....   | " 50 00                  |
| Alcohol, pure, contained in alcoholic distilled waters, alcohol perfume, and all other products containing an admixture of alcohol. ....   | " 50 00                  |
| Beers .....  | " 5 00                   |

NOTE.—The *Octroi de mer* is a special tax levied in Algeria, independently of the Customs duties, on goods of any origin imported by sea or land. The same tax is levied on similar goods of Algerian production or manufacture.

## FRENCH WEST AFRICA

Including the Colonies of Senegal, French Guinea, the Ivory Coast, Dahomey, the Upper Senegal and Niger and the civil territory of Mauritania.

DECRETE DATED APRIL 11, 1905, FIXING THE IMPORT AND EXPORT DUTIES IN FRENCH WEST AFRICA.

(*Journal Officiel* of April 16, 1905.)

The President of the French Republic, on the Report of the Minister of Colonies, taking into consideration the Law of May 7, 1841; taking into consideration the Decree of October 18, 1904, re-organizing the Govern-

ment of French West Africa; taking into consideration the deliberations of the Council of Government of French West Africa dated December 15 and 16, 1904, and January 16, 1905, with the advice of the Council of State, decrees:

ART. 1.—The duties to be levied on goods entering or leaving French West Africa are fixed as follows:

## A.—IMPORT TARIFF.

| Goods.   | Territories situated outside the zone referred to in the Convention of June 14, 1898 (Senegal, Guinea, Upper Senegal and Niger, and Mauritania). |                             | Territories subject to the treatment established by the Convention of June 14, 1898 (Ivory Coast & Dahomey). |                          |
|--|--|-----------------------------|--|--------------------------|
|  | Import duties.   | Surtax on foreign products. |  |                          |
|  | Fr. c.   | Fr. c.                      | Fr. c.   |                          |
| Rock salt .....  | 100 kilos.   | 1 30                        | 0 50   | 2 25                     |
| Sea salt .....   | "  | 1 30                        | 0 50   | 1 50                     |
| Tobacco, leaf .....  | ( <sup>1</sup> ) 175 00  | 25 00                       | ( <sup>2</sup> ) 100 00  |                          |
| Tobacco, manufactured:   |  |                             |  |                          |
| Cigars .....   | "  | 600 00                      | 300 00   | 800 00                   |
| Cigarettes .....   | "  | 300 00                      | 250 00   | 650 00                   |
| Other .....  | "  | 401 00                      | 200 00   | 550 00                   |
| Sugar:   |  |                             |  |                          |
| Refined and assimilated thereto (including candy)  |  |                             |  |                          |
| 100 kilos, real weight   | 20 00  | 6 00                        | 20 00  |                          |
| Other .....  | 20 00  | 5 50                        | 20 00  |                          |
| Syrups, honeys and candied fruits  | ad val.  | 15 %                        | 10 %   | 20 %                     |
| Pepper and Pimento of all kinds  | 100 kilos.   | 100 00                      | 50 00  | 150 00                   |
| Kola nuts .....  | ( <sup>3</sup> ) Exemption. ( <sup>4</sup> ) 100 00  | ( <sup>5</sup> ) 50 00      |  |                          |
| Building materials (bricks, tiles, flagstones, lime, cement, plaster, planks and joists unwrought) .....   | ad val.  | 5 %                         | 7 %  | ( <sup>6</sup> ) 10 %    |
| Dates .....  | "  | 5 %                         | 7 %  | 10 %                     |
| Cassava (manioc), raw or dried   | 100 kilos.   | Free.                       | ( <sup>7</sup> ) 7 00  | ( <sup>8</sup> ) 7 00    |
| Alcohol and spirits .....  |  | Prohibited                  | 1st October, 1919.   |                          |
| Liquors, containing more than 25 degrees of alcohol .....  | hectolitre   | 225 00                      | 315 00   | 450 50                   |
| Liquors, containing 25 degrees of alcohol, or less .....   | hectolitre   | 120 00                      | 170 00   | 240 00                   |
| Liqueur and artificial wines, to which have been added tonic, aromatic, bitter and aperitive substances (vermouth, quinquina and others) .....       | hectolitre of liquid   |                             |  |                          |
| Ordinary wines exclusively the produce of the fermentation of grapes, fortified or not, including sparkling wines, not testing: 15 degrees and below | ad val.  | 5 %                         | 7 %  | 10 %                     |
| More than 15 degrees .....   | per hectolitre of pure alcohol   | 300 20                      | 100 00   | 400 00                   |
| Alcoholic perfumery, alcoholic distilled waters, alcoholates, alcoholates, alcoholic tinctures   | hectolitre of pure alcohol   | 200 00                      | 280 00   | 400 00                   |
| NOTE.—The amount of duty levied shall not be less than:  | ad val.  | 5 %                         | 7 %  | 12 %                     |
| Arms:  |  |                             |  |                          |
| Sporting guns, carbines and gun-stocks .....   | each   | 25 00                       | 10 00  | 30 00                    |
| Flint-lock guns for bartering purposes .....   | each   | 5 00                        | 2 00   | 7 00                     |
| Pistols and revolvers .....  | "  | 12 00                       | 3 00   | 11 00                    |
| Silencers and detached parts for arms of all kinds .....   | ad val.  | 25 %                        | 10 %   | 20 %                     |
| Gunpowder and saltpetre  | 100 kilos.   | ( <sup>9</sup> ) 30 00      | ( <sup>10</sup> ) 20 00  | ( <sup>11</sup> ) 100 00 |
| Ammunition, other .....  | ad val.  | ( <sup>12</sup> ) 13 %      | ( <sup>13</sup> ) 7 %  | ( <sup>14</sup> ) 20 %   |
| Coffee .....   | 100 kilos.   | ( <sup>15</sup> ) 22 00     | ( <sup>16</sup> ) 78 00  | ( <sup>17</sup> ) 78 00  |
| Bananas .....  | ad val.  | ( <sup>18</sup> ) 5 %       | ( <sup>19</sup> ) 7 %  | 10 %                     |
| Cocoa .....  | "  | 5 %                         | 7 %  | ( <sup>20</sup> ) 10 %   |
| Oils (palm, toulououma, illipe, palm-tree) .....   | ad val.  | 5 %                         | 7 %  | Exemption.               |
| Matches .....  | per 100 boxes containing not more than 65 matches ( <sup>21</sup> )  | 0 50                        | 0 50   | 1 00                     |
| Chemical matches .....   | per box of 100 at the most   | 0 01                        | 0 01   | 0 02                     |

(<sup>1</sup>) In Casamance (Senegal), leaf tobacco pays import duty at the rate of 100 frs. and foreign kola nuts a duty of 85 frs. per 100 kilos.; gunpowder and saltpetre, 20 frs. per 100 kilos., plus a surtax of 10 frs. and ammunition, other than gunpowder and saltpetre, 6% plus a surtax of 7%.

(<sup>2</sup>) Tobacco in the leaf is liable to an import duty of 125 francs per 100 kilos. and gunpowder and saltpetre to an import duty of 50 francs per 100 kilogrammes in Dahomey.

(<sup>3</sup>) Kola nuts and building materials are free of all import duties in Dahomey.

(<sup>4</sup>) The duty fixed shall be levied only on cassava imported into French Guinea and the Ivory Coast.

(<sup>5</sup>) All sugars testing 90 deg. or more are assimilated to refined sugar.

(<sup>6</sup>) In Guineen, coffee is free of import duty, but pays a specific rate of 78 francs as a surcharge on foreign products.

(<sup>7</sup>) In the Ivory Coast, coffee pays a specific duty of 78 francs per 100 kilogrammes.

(<sup>8</sup>) In Guineen, bananas are free of import duty but pay a specific rate of 5 francs as a surcharge on foreign products.

(<sup>9</sup>) In Dahomey and the Ivory Coast, cocoa in the bean and cocoa husks pay a specific duty of 52 francs per 100 kilogrammes in lieu of the ad valorem rate.

(<sup>10</sup>) Boxes containing more than 65 matches pay an additional duty of 1 centime for each 65 matches or fraction thereof in excess of 65.

(<sup>11</sup>) In the case of wine testing more than 15 deg., any fraction of a degree involves the assessment of duty as for the immediately higher degree.

NOTE.—Any fraction of 100 matches in excess shall pay the duty applicable to a box of 100 or less.

"Briquets" or mechanical or automatic lighters, pocket or other, without regard to their dimensions, and detached parts of such apparatus, also priming in strips for "briquets" or any other use. Petroleum and other mineral oil and ferro-cerium in any form

ad. val. 50 % 20 % 50 %

suitable for lighting purposes:

Crude or refined .....

Essences .....

Playing cards .....

Silver, unwrought (other than ore), in lumps, ingots, bars or powder, drawn, rolled or spun, broken-up wares, silver beaten into leaves (gold's silver and other) (10) kilos.

Tins, empty, of tinplate, lids included .....

Tins, empty, of tinplate, lids included .....

Tea of all kinds .....

Products not specially mentioned ..

The ad valorem duties are levied according to the value of the goods at the place of importation. This value shall be fixed in accordance with the official table; if not included in the official list, the invoice price increased by 25% is taken.

Decree of March 8, 1914, amending the duties on tissues and articles made of tissues (Journal Officiel of March 8, 1914).

ART. 1.—Schedule A annexed to Article 1 of the decree dated April 14, 1905, is completed as follows:

TARIFF OF SPECIFIC DUTIES ON TISSUES.

The Decree of Nov. 1, 1916, provides that all tissues of cotton, wool, silk &c., made up or not (except guinea cloth &c. under sec. 3) and used clothing of cloth for men, being obviously second hand clothing, shall pay the duties established by the Decree of March 3, 1914, increased by .....

15 % 7 % 15 %

Cotton Tissues.

1.—Tissues, plain, twilled, serge-woven, whether or not dressed, goffered, glazed, or mercerized, weighing per 100 square metres (1):

1. Unbleached:

13 kilos, or less .....

More than 13 kilos .....

2. Bleached:

13 kilos, or less .....

More than 13 kilos .....

3. Dyed, all shades:

13 kilos, or less .....

More than 13 kilos .....

Guinea-cloths (2) and blue tissues à deux lames, weighing less than 15 kilos, per 100 metres in length, whatever be the breadth

per metre (length) 0 029 0 06 0 06

1. Printed, tissues presenting two or more shades and manufactured, wholly or in part, with dyed yarns, even glazed or mercerized:

13 kilos, or less .....

More than 13 kilos .....

11. Figured tissues and patterned loin-cloths, warp and weft tissues of cellular type, imitations of figured gauzes, called "Soit": brillants, damasks, dimities, reps, piques and blankets of pique, tissues broché by the interplay of the warp and weft threads, velvets and plushes, weighing per 100 square metres:

13 kilos, or less .....

More than 13 kilos .....

(<sup>22</sup>) Duty is assessed on the combined weight of silver leaf and the paper which forms the booklets.

(<sup>23</sup>) Blankets, loin-cloths, packing bags, bandes serré, and carpets are included in this category.

(<sup>24</sup>) The category "Guinea-cloths" comprises tissues of cotton manufactured à deux lames, dyed in blue, indigo shade, of a breadth not exceeding 91 centimetres, containing at least 18 threads in warp and weft in a square of 5 millimetres side, and weighing from 7 to 12 kilos, per 100 square metres.

Territories situated outside the zone referred to in the Convention of June 14, 1898 (Senegal, Guinea, Upper Senegal and Niger, and Mauritania).

Import duties.

Fr. c.

Surtax on foreign products.

Fr. c.

Territories subject to the treatment established by the Convention of June 14, 1898 (Ivory Coast & Dahomey).

Fr. c.





## TARIFF.]

ART. 5.—The Governor-General may authorise the importation, sale, transport and detention of non-rifled shot guns and of common so-called trade gunpowder throughout the entire territories of French West Africa. He may also, if circumstances require, enact prohibitory measures in respect thereto in the whole of the colonial territory.

ART. 6.—Firearms and ammunition already imported into one of the colonies forming part of the General Government and those which may be exceptionally brought in shall be stored in public or private bonded warehouses of which the Governor-General shall determine the establishment and operation.

The same cannot be withdrawn except with the authority of the Administration, who will determine in what region such arms and ammunition may be sold. Persons authorised to ex-warehouse firearms or gunpowder shall undertake to furnish the Administration every six months with detailed particulars of the destination of such firearms and gunpowder as well as the quantities remaining in stock.

ART. 7.—The transit of firearms and ammunition shall not be allowed within the territories of the General Government except under the conditions provided by article 10 of the General Act of the Brussels Conference.

ART. 8.—Within three months following the promulgation of this Decree, any native residing in one of the colonies forming part of the General Government of French West Africa, irrespective of his nationality or position as regards civil rights, who is in possession of any firearm, will be required to make a declaration to that effect at the office of the Secretary-General of the Government in the chief towns of the colony and at the office of the Mayor or Administrator of the resident District in the towns and posts.

ART. 9.—Such declaration shall be proved by impressing into the stock of the arms a stamp the model of which will be fixed by the Governor-General. A return of said declarations shall be forwarded quarterly to the Governor-General.

ART. 10.—Contraventions of article 8 of this Decree shall be liable to a fine of 100 francs and of 15 days' imprisonment, or to one of these two penalties.

ART. 11.—Any person convicted of having introduced, made over, or sold in contravention of the provisions of this Decree, in any of the colonies forming part of the Government General, prohibited arms or ammunition, or with having improved the arms in such a manner as to assimilate same to prohibited arms, shall be liable to a fine of from 500 to 1000 francs.

ART. 12.—In the cases hereinbefore provided the provisions of article 463 of the penal code may be applied; should the offence recur, the penalty may be doubled.

Any conviction will entail the forfeiture of the arms and ammunition unlawfully possessed, imported, transferred or sold.

ART. 13.—All former provisions contrary to the present Decree are thereby repealed.

ART. 14.—The Minister of the Colonies is entrusted with the execution of the present Decree, which shall be published in the *Journal Officiel* of the French Republic and inserted in the *Bulletin des lois* and the *Bulletin Officiel* of the Ministry of the Colonies.

Decree of July 24, 1905.—The Governor-General of French West Africa, in case of proved necessity, apply to compressed arms the restrictions and prohibitions provided by the decree dated May 4, 1903, for the importation, sale, conveyance and detention of firearms and their ammunition in the colonies and territories of French West Africa.

## FRENCH CONGO

## DECRETE OF OCTOBER 11, 1912, FIXING THE IMPORT AND EXPORT DUTIES IN FRENCH EQUATORIAL AFRICA.

(*Journal Officiel* of October 16, 1912.)

ART. 1. From and after Jan. 1, 1913, the following duties shall be levied on goods and products of any origin imported by land or by sea into French Equatorial Africa, except the Territories of Gaboon which are subject to Table E annexed to the Law of January 11, 1892:

|  | Duty.   | Fr. cts. |
|--|---------|----------|
| 1. Live animals (horses, asses and bovine animals) . . . . .   | ad val. | 5%       |
| 2. Rice, maize, millet, "mil" and sorghum, in the grain . . . . .  | ad val. | 5%       |
| 3. Cocoa, coffee, tobacco, exotic woods, rough or cut or sawn, of any thickness, vanilla, dried manioc . . . . .   | ad val. | 10%      |
| 4. Coal, heavy oils and crude petroleum and schist oils, other heavy and crude mineral oils . . . . .  | ad val. | 3%       |
| 5. Distilled beverages . . . . .   | ad val. | 200 60   |
| 6. Boilers, steam engines, other motive machinery, motor and engineering apparatus of all kinds, detached parts of such machines and apparatus, not including hand pumps, sewing machines, typewriters, calculating machines or cash registers . . . . . | ad val. | 3%       |
| 7. Boats, lighters, and other craft, however propelled, and detached pieces of ships' hulls, except furniture and woodwork for fitting ( <i>aménagement</i> ) imported separately . . . . .  | ad val. | 3%       |
| 8. Lime, cement, bricks, tiles, paving stones, ceramic tiles and panes; paving stones, tiles and panes of cement; compressed or re-inforced lime of plaster . . . . .  | ad val. | 5%       |
| 9. Iron and steel for construction works, sheets for roofing, metallic constructions . . . . .   | ad val. | 5%       |
| 10. Fixed and rolling stock for railways and tramways, except articles of woodwork for fitting up the inside of carriages imported separately . . . . .  | ad val. | 3%       |
| 11. All other articles and goods not mentioned above, and not included in the list of goods admitted duty-free . . . . .   | ad val. | 10%      |

ART. 2.—Exemption is granted to:

1. Fresh meat, fresh fish, fresh vegetables, fresh fruits, fresh bread; living animals of the ovine, caprine and porcine kinds; farmyard animals; eggs of poultry; live or dead game; cultivated products not specially mentioned in Article 1 of the present Decree, when imported from neighbouring States;
2. Seeds for sowing, tubers, bulbs, rhizomes or suckers intended for propagation, also green plants;
3. Manures for agricultural use, and products for destroying parasites and noxious insects;
4. Natural products, mineral, vegetable or animal for industrial use, except such as are specially mentioned in Article 1 of the present Decree, when imported from neighbouring States and in rough condition;
5. Books and publications of all kinds in French or Arabic; engravings;
6. Scientific and precision instruments and apparatus (not including photographic apparatus, or medical and surgical instruments and apparatus);

7. War arms and ammunition, surgical dressing and medicines of all kinds, military equipment and bedding, belonging to the State or to the Colonies of French Equatorial Africa;

8. Uniforms, armament, equipment and camping materials of officers and officials;

9. Travellers' effects, provided they have been in use, or, if new, provided they be imported in a quantity corresponding to the position of the traveller; professional tools of workmen coming to settle in the Colony;

10. Fuel furniture clearly intended for the installation of importers;

11. Cases, casks, barrels, put together or not, imported for use in the re-exportation of products of the Colonies of French Equatorial Africa;

12. Packing without commercial value;

13. Sacral vestments, religious emblems, and articles used in divine worship;

14. Funeral ornaments intended for graves;

15. Curios and collection articles not of a commercial nature;

16. Ice;

17. Coins of legal currency.

ART. 3.—The following duties are to be paid on goods exported by land or by sea from French Equatorial Africa, including the territories of Gaboon which are subject to the régime of Table E annexed to the Law of the 11th January, 1892:

|   | Duty.       |
|---|-------------|
| Ivory (elephant's teeth), rough, or only having been superficially worked . . . . . | ad val. 10% |
| India rubber . . . . .  | ad val. 10% |

ART. 4.—Import and export duties levied on an *ad valorem* basis are to be reckoned on the valuations given in the Valuation Lists ("mercuriales") which are fixed by Decrees of the Governor-General of the Colony in Government Council or in permanent commission of the Government Council.

The Decrees of the Governor-General are issued on the advice of local Valuation commissions; they are to remain in force for one year and are to be published in the *Journal Officiel* of the Colony before the 1st December of each year to be applicable from the 1st January to the 31st December of the following year.

ART. 5.—The Valuation Lists are established:

For import, by taking the value of the goods at the place of origin, increased by the expense of packing, transport, insurance, and all other expenses up to the line of importation, but not including the import duties. For exports, by taking the average selling price of the goods in Europe, after deducting the expenses of transport, insurance, customs, and other expenses chargeable upon the goods after exportation from the Colony.

ART. 7.—The value of imported goods not included in the Lists is to be ascertained in accordance with the rule noted in Article 5.

ART. 9.—The existing provisions in regard to import duties to be levied in the Territories of Gaboon which are subject to the régime of Table E annexed to the Law of January 11, 1892, remain in force.

ART. 10.—All provisions contrary to those of the present Decree, and more especially the Decree of June 27, 1912, are repealed.

## FRENCH PROTECTORATE ON LAKE CHAD

FREE LIST.

## RÉGIME APPLICABLE TO IMPORTATION OF GOODS INTO THE TERRITORY OF THE LAKE CHAD.

By Decree dated September 5, 1900, the military territory of the Lake Chad districts and protectorate is under the direct jurisdiction of the Government Commissioner General in the French Congo.

(*Politique Coloniale* for 30th June, 1902.)

## IMPORT TARIFF.

|   | Fr. Duties. |
|---|-------------|
| Spirits . . . . . per hectol. of absolute alcohol 180 |             |
| Arms, ammunition, gunpowder . . . . .                 | ad val. 10% |
| Salt . . . . .  | " 10%       |
| All other articles, if not in free list . . . . .     | " 6%        |

NOTE.—The importation, sale, conveyance and possession of firearms, ball cartridges and gunpowder is prohibited throughout all the Territories of the French Congo save upon compliance with the formalities prescribed by the Decree dated August 21st, 1903.

Articles of clothing and baggage imported for the personal use of travellers or of settlers in the military territory; articles for use in religious worship; mechanical apparatus and tools for industrial or agricultural purposes; scientific instruments and instruments of precision; ships and boats; steam engines.

## EXPORT DUTIES.

|  | Duties.                  |
|--|--------------------------|
| India-rubber and ivory . . . . .   | ad val. 10%              |
| Earth-nuts, coffee, red copal, white copal (of lower quality), palm oil, palm nuts, sesame . . . . . | ad val. 5%               |
| The export duties on ivory and India-rubber shall be collected on the following bases:               |                          |
| Tusk pieces, <i>piques</i> , etc. . . . .  | 10 francs per kilogramme |
| Loops weighing less than 6 kilograms each . . . . .  | 16 francs per kilogramme |
| Tusk weighing more than 6 kilograms each . . . . .   | 21 francs per kilogramme |
| India-rubber . . . . .   | 4 francs per kilogramme  |

## UNIS

## ALPHABETICAL LIST OF THE GOODS ENUMERATED IN THE TARIFF

|   |                                  |                                  |                |                                |                         |                                      |                             |      |                             |
|---|----------------------------------|----------------------------------|----------------|--------------------------------|-------------------------|--------------------------------------|-----------------------------|------|-----------------------------|
| Acids   | 238                              | Brandy                           | 174            | Coppersmiths' wares            | 57                      | Garachene                            | 293                         | Nos. |                             |
| Advertisements, commercial                              | 469                              | Brasses                          | 535, 536       | " <i>Coral</i> "               | 459                     | Gas retorts                          | 553                         |      | 258                         |
| Agate   | 176                              | Bricks                           | 181, 331, 332  | Coral                          | 56, 629                 | Gasometers                           | 331, 553                    |      | 331, 553                    |
| Agricultural machines                                   | 522                              | Bridges, parts of, iron or steel | 538            | Cordage                        | 367                     | Gauze, wire                          | 541, 542                    |      | 541, 542                    |
| Alabaster   | 1730                             | Broom                            | 596, 598       | Cork, & manufactures of        | 134, 632                | Gelatin                              | 326, 326a                   |      | 326, 326a                   |
| Albumen   | 827                              | Brushmakers' wares               | 671            | Cotton, & manufactures of      | 141, 377                | Gingbread                            | 338                         |      | 338                         |
| Albums, photographic                                    | 491r                             | Bucks for saddlery               | 73             | "                              | 365-371, 404-437        | Glass and glassware                  | 332-354                     |      | 332-354                     |
| " covers for  | 491b                             | Buckwheat                        | 671            | Couplings                      | 562                     | Glasses, clock and watch             | 352-354                     |      | 352-354                     |
| " interiors for   | 469                              | Builders' wool, shaped           | 597            | Cows                           | 5                       | " spectacle and optical              | 355                         |      | 355                         |
| " scrap or drawing                                      | 282                              | Buildings of iron or steel       | 558            | Crape                          | 459                     | Gloves                               | 390, 413, 459, 484          |      | 390, 413, 459, 484          |
| Alcohols  | 81, 85, 267                      | Bulls                            | 662            | Cravats                        | 460                     | Glu                                  | 325                         |      | 325                         |
| Almonds   | 122                              | Bulls and springs for personal   | 562b, 647      | Crucibles                      | 331, 332                | Glu                                  | 325                         |      | 325                         |
| Aloes   | 23                               | attire                           | 562b, 647      | Cullet                         | 360                     | Glycerine                            | 267                         |      | 267                         |
| Alpaca  | 23                               | Butter                           | 647            | Cutlery                        | 549                     | Goya                                 | 11                          |      | 11                          |
| Aluminium   | 203, 221, 5730                   | Buttons                          | 545b           | Cylinders of copper or brass,  | 550                     | Gold, and manufactures of            | 200, 49r                    |      | 200, 49r                    |
| Alum  | 1736                             | Burns, moulds                    | 638            | for printing                   | 550                     | Goldsmiths' wares                    | 49r                         |      | 49r                         |
| Aumber, and manufactures of                             | 136, 630r, 637, 638b, 638c, 640b | Cables                           | 500-562        | Dature                         | 126b                    | Gobelins' wares                      | 49r                         |      | 49r                         |
| Ammonia   | 240                              | Cadmium                          | 529            | Detached parts and pieces of   | 528-536                 | Gramophones                          | 60r                         |      | 60r                         |
| Ammonium  | 101                              | Calashbas, empty                 | 148            | machines                       | 319c                    | Grapes, and grape residues           | 84                          |      | 84                          |
| Anchors   | 590, 592                         | Calendars                        | 469            | Doors of wood                  | 595                     | Graphite                             | 191                         |      | 191                         |
| Animal black  | 59-61                            | Calorifiers                      | 528            | Dresses, vintage               | 595                     | Crates                               | 553                         |      | 553                         |
| " substances  | 59-61                            | Calves                           | 126b           | Dressing for sizing thread and | 313                     | Green colors                         | 305, 306                    |      | 305, 306                    |
| Animals, live   | 1-15a                            | Camomile                         | 110b           | preparing tissues              | 388                     | Grinstones                           | 178                         |      | 178                         |
| Antimony  | 227                              | Camphor                          | 618            | Drills                         | 202, 209                | Grits                                | 76                          |      | 76                          |
| Apparatus, agricultural                                 | 323b, 614                        | Candles                          | 221, 323, 630d | Dross                          | 200, 201                | Groats                               | 76                          |      | 76                          |
| " distilling  | 727                              | Cans                             | 145, 146       | Dust, gold and silver          | 294, 317, 294, 317      | Crocks and colors                    | 39                          |      | 39                          |
| " drive, by mechanical power                            | 525b                             | Cantharides                      | 119            | Dye-woods, extracts of         | 293                     | Culture                              | 391                         |      | 391                         |
| " for water closets                                     | 570                              | Cap                              | 445            | Dymethylamine                  | 280                     | Gums                                 | 114                         |      | 114                         |
| " for sinking and boring                                | artesian                         | " percussion                     | 545            | Dynamite                       | 584                     | Gum earrings                         | 582                         |      | 582                         |
| " heating   | 525                              | Carbide of calcium               | 262b           | Dynamo-conductors              | 536                     | Gunpowder                            | 583                         |      | 583                         |
| " lifting   | 525b                             | Carbide of potash                | 583            | Electrometers                  | 595                     | Gutta-percha and manufactures        | 583                         |      | 583                         |
| " refrigerating   | 527b                             | " of soda                        | 302            | Emery                          | 510-512                 | Hair, animal                         | 119, 620                    |      | 119, 620                    |
| " sanitary  | 340                              | Carbons, electric light          | 247            | Engines                        | 510-512                 | " human, and manufactures            | 28, 49r                     |      | 28, 49r                     |
| " and utensils for the manufacture of chemical products | 338                              | Cardamoms                        | 101            | Eggs                           | 179d, 304               | Hampers                              | 611                         |      | 611                         |
| Apples  | 84                               | Cardboard, and articles of       | 462-463        | facturing purposes             | 179c                    | Hands                                | 392                         |      | 392                         |
| Apricots  | 536b                             | Carbide, articles of             | 471            | " silkworms                    | 555                     | Handkerchiefs                        | 17                          |      | 17                          |
| Arms  | 580-582                          | Carbide, playing, prohibited     | 471            | Elder berries                  | 127                     | Handles for agricultural implements  | 603c                        |      | 603c                        |
| Arsenic   | 228                              | Carbide, work                    | 601            | " flowers                      | 126b                    | Handles for furniture, doors &c.     | 553                         |      | 553                         |
| Articles, for collections                               | 654                              | Carpeters                        | 401, 442, 454  | Electric accumulators          | 576a                    | Harness                              | 48r                         |      | 48r                         |
| " made up of various materials or substances            | 653                              | Carpeting                        | 586            | Electrometers                  | 504-506, 508            | Hats                                 | 612, 620-628                |      | 612, 620-628                |
| " of fashion  | 650                              | Cartridges                       | 614            | Emery                          | 510-512                 | Helmet                               | 55                          |      | 55                          |
| Asbestos, and manufactures of                           | 670b                             | Carts                            | 327            | Engines                        | 510-512                 | Helmets                              | 55                          |      | 55                          |
| Ases  | 3                                | Cash                             | 63, 327        | Engravings                     | 469                     | Hoop, and manufactures of            | 142b, 363-364, 362, 363b    |      | 142b, 363-364, 362, 363b    |
| Astrakhan (tissue)                                      | 456b                             | Cases, watch                     | 503            | Esparto, & manufactures of     | 606-613                 | Herbs, dyeing &c                     | 553                         |      | 553                         |
| Automobiles   | 614c                             | Cassins                          | 438, 441       | Franceses                      | 112, 116, 213           | Hides, skins and peltries            | 2, 476-494                  |      | 2, 476-494                  |
| Axel  | 207, 214                         | Casks                            | 593            | Franceses                      | 112, 116, 213           | Hinges                               | 559                         |      | 559                         |
| Bacon   | 17                               | Casualties                       | 103            | Franceses                      | 112, 116, 213           | Hogheads                             | 395                         |      | 395                         |
| Balances  | 525b                             | Casting                          | 552-554        | Ethyl                          | 280                     | Hooey                                | 395                         |      | 395                         |
| Balls, billiard   | 639                              | Celluloid                        | 281r, 281r     | Explosives                     | 554                     | Hooks, for agricultural purposes     | 566                         |      | 566                         |
| Balsams   | 117                              | Cellulose pulp, and articles     | 168, 465       | Extracts of dye-woods &c.      | 293                     | " button                             | 545r                        |      | 545r                        |
| Barks   | 126c                             | Cement                           | 168, 465       | Eyebolts                       | 566                     | " with screw threads                 | 566                         |      | 566                         |
| Barley  | 70                               | Chain-cables                     | 562            | Eyeglasses                     | 637                     | Horns and bands                      | 200, 216                    |      | 200, 216                    |
| Bars  | 200, 201, 204, 205, 213          | Chairs                           | 560            | Faience                        | 348-346                 | Horses, cattle                       | 160                         |      | 160                         |
|   | 221, 223, 553                    | Chairs, railway                  | 552            | Fauna                          | 643                     | Horsehair, and manufactures of       | 67                          |      | 67                          |
| Basil   | 126a                             | Chains, railway                  | 552            | Fats, alimentary               | 31                      | "                                    | 24, 40c                     |      | 24, 40c                     |
| Basket-makers' wares                                    | 606, 611                         | Chaseval                         | 502            | Faucets                        | 598                     | Horses                               | 390, 404-436, 443, 444, 459 |      | 390, 404-436, 443, 444, 459 |
| Beatings  | 594                              | Charts                           | 136            | Feathers                       | 36                      | Hosiery                              | 338, 634-635                |      | 338, 634-635                |
| Beans   | 611                              | Cherries                         | 471            | Fecule                         | 319                     | Hypso                                | 126b                        |      | 126b                        |
| Be-chives   | 611                              | Chloride                         | 285, 265       | Felt                           | 621-627                 | Ice                                  | 188c                        |      | 188c                        |
| Beer  | 172c                             | Chloroform                       | 260c           | Fence wire, barbed             | 561                     | India-rubber, and manufactures of    | 620                         |      | 620                         |
| Beetroots   | 162                              | Chromates                        | 266            | Fertilizers                    | 40                      | Indigo                               | 286, 287                    |      | 286, 287                    |
| Benloe  | 280                              | Chronos                          | 501r           | Fibre                          | 141-144                 | Iron, and steel, and manufactures of | 634-635                     |      | 634-635                     |
| Benzo   | 280                              | Chronographs                     | 404            | Firewood                       | 135                     | "                                    | 635                         |      | 635                         |
| Beries, dyeing &c.                                      | 157                              | Chromotrons                      | 401            | Fireworks                      | 599                     | Ivory, and manufactures of           | 641                         |      | 641                         |
| Bewerage  | 170r-174d                        | Cider                            | 172b           | Fish                           | 45-50                   | Jets                                 | 195                         |      | 195                         |
| Bilberries  | 127                              | Cigarettes                       | 109            | Fish-books                     | 547                     | Jewellery                            | 495-496                     |      | 495-496                     |
| Billiard balls  | 639                              | Cigars                           | 109            | Fittings, and accessories for  | 571                     | Jinca                                | 143                         |      | 143                         |
| Bird-time   | 120                              | Cinders                          | 109            | " harness                      | 571                     | Jute, and manufactures of            | 367, 398-399                |      | 367, 398-399                |
| Biscuit and bread                                       | 230                              | Cinquant                         | 102            | " clock and watch              | 509                     | Kaolin                               | 179                         |      | 179                         |
| Bi-smuth  | 230                              | Citrate of lime                  | 546b           | " slabs                        | 519                     | Keys                                 | 539                         |      | 539                         |
| Bitumens  | 193                              | Citrate of dress                 | 102            | Flax and linen wares           | 142, 363-364, 382-393b  | Kids                                 | 511                         |      | 511                         |
| Black, ivory and other                                  | 300                              | Clocks                           | 175, 504-506   | Flour of wheat and other       | 64-79                   | Knitting machines                    | 519                         |      | 519                         |
| Blacking  | 330                              | Clothing                         | 413, 440, 620  | cereals                        | 64-79                   | Kuives                               | 549                         |      | 549                         |
| Blackfish, fish   | 58                               | Cloth-list                       | 403            | Flowers, medicinal             | 651                     | " <i>Kuytes</i> (window glass)       | 358                         |      | 358                         |
| Blackheads  | 361                              | Cloths                           | 433-441, 504   | " dyeing &c.                   | 651                     | Labels                               | 498                         |      | 498                         |
| Blooms  | 206                              | Cloves                           | 453            | " medicinal                    | 126, 126b               | Laces                                | 391, 448, 449, 460          |      | 391, 448, 449, 460          |
| Blue, Prussian  | 296                              | Coal                             | 190            | Fodder                         | 164                     | Lamps                                | 10                          |      | 10                          |
| Bobinet and lace-making                                 | 519b                             | Coal-tar                         | 192            | Food, farmaceutics             | 68-81b                  | Lamp-makers' wares                   | 57r                         |      | 57r                         |
| machines  | 519b                             | Cobalt                           | 232            | Fouhards                       | 439                     |                                      |                             |      |                             |
| Bolier, steam   | 526-526d                         | Cocculus                         | 279c           | Foundry pens                   | 200, 201, 218, 222, 223 |                                      |                             |      |                             |
| Bolting cloth   | 456                              | Cocks                            | 535, 633b, 638 | Fragments, metal               | 200, 201, 218, 222, 223 |                                      |                             |      |                             |
| Bolts and nuts  | 559, 596                         | Cold                             | 41             | Frames                         | 590r, 594r              |                                      |                             |      |                             |
| Bone-black  | 40, 66                           | Coffea                           | 97             | Frame work of iron or steel    | 558, 558b               |                                      |                             |      |                             |
| Bones   | 40, 66                           | Coffee-mills                     | 508            | Frings                         | 486                     |                                      |                             |      |                             |
| Bonnets   | 627b                             | Colles                           | 40             | Fruit-presses                  | 549                     |                                      |                             |      |                             |
| Books   | 466, 467                         | Collas, ox                       | 487            | Fruits                         | 84-88, 127              |                                      |                             |      |                             |
| Boon  | 134                              | Colloid                          | 266d           | " dyeing                       | 167                     |                                      |                             |      |                             |
| Boots and shoes   | 479, 480-483, 620                | Colonial produce                 | 96-109         | " medicinal                    | 127                     |                                      |                             |      |                             |
| Bozage  | 126b                             | Colophony                        | 115            | Furoiture                      | 590-593b, 611           |                                      |                             |      |                             |
| Borax   | 261                              | Colors                           | 350            | Fuses, miners'                 | 479                     |                                      |                             |      |                             |
| Borders   | 456                              | Columns                          | 553            | Gallnuts                       | 156                     |                                      |                             |      |                             |
| Bottles   | 369                              | Combs                            | 531, 638r      | Game                           | 14, 18, 190             |                                      |                             |      |                             |
| Boxes   | 641a                             | Copper, & manufactures of        | 221            |                                |                         |                                      |                             |      |                             |
| Braid   | 399, 466                         |                                  |                |                                |                         |                                      |                             |      |                             |
| Bran  | 165                              |                                  |                |                                |                         |                                      |                             |      |                             |





| No. | Goods.   | Duties. |
|-----|--|---------|
|     | LIVE ANIMALS. (1)                              | Frs. C. |
| 1   | Horses and mares.....head                      | 15 00   |
| 2   | Feals.....                                     | 5 00    |
| 3   | Mules.....                                     | 2 00    |
| 4   | Asses.....                                     | 15 00   |
| 5   | Oxen.....                                      | 15 00   |
| 6   | Cows.....                                      | 15 00   |
| 7   | Bulls.....                                     | 15 00   |
| 8   | Steers, bullocks and heifers.....              | 15 00   |
| 9   | Care.....                                      | 3 00    |
| 10  | Lambs, weighing 10 kilos. and less.....        | 1 00    |
| 11  | Goats.....                                     | 2 00    |
| 12  | Kids.....                                      | 1 00    |
| 13  | Slaking pigs, weighing 15 kilos. and less..... | 2 25    |
| 14  | Game.....100 kilos. gross                      | 10 00   |
| 15  | Turtles.....                                   | Free.   |
| 16  | Poultry.....100 kilos. gross                   | 10 00   |
| 17  | Pigeons.....                                   | Free.   |
| 18  | Rabbits.....                                   | "       |
| 19  | Animals, live, n.e.s. m.....                   | "       |

## ANIMAL PRODUCTS AND WASTES.

|     |  |        |
|-----|--|--------|
| 16  | Fresh meat and meat preserved by refrigeration (1):  |        |
|     | Matton.....100 kilos. gross  | 8 00   |
|     | Pork.....  | 8 00   |
|     | Beef and other.....  | "      |
| 17  | Hams, boned and rolled; cooked hams.....100 kilos. net   | 25 00  |
|     | Meats, salted:   |        |
|     | Pork:  |        |
|     | Hams.....  | 18 00  |
|     | Shoulders.....   | 16 00  |
|     | Breasts.....   | 13 00  |
|     | Bacon, &c.....   | 10 50  |
|     | Beef and other.....100 kilos. gross  | 10 00  |
| 17b | Pork butchers' produce.....100 kilos. net  | 24 00  |
| 17c | On cheek, sliced:  |        |
|     | In the usual state, in barrels.....100 kilos. gross  | 6 00   |
|     | Cooked or pickled, in tins, small barrels, or jars.....  | 10 00  |
| 18  | Poultry and pigeons, dead.....   | Free.  |
| 18a | Dead game.....   | "      |
|     | " Rabbits.....   | "      |
|     | " Turtles.....   | "      |
| 18b | Truffed poultry.....100 kilos. net   | 10 00  |
| 18c | Goose liver, fresh or salted.....  | 25 00  |
| 19  | Meat preserved in tins (2).....  | 12 00  |
| 19a | Preserved game, in tins, pots, or pastry:  |        |
|     | " Rabbit.....  | 12 00  |
|     | " Other.....   | 20 00  |
| 19b | Goose liver:   |        |
|     | Pickled (2).....   | 45 00  |
|     | Pâté de fois gras:   |        |
|     | In pots (2).....   | 28 00  |
|     | In tins, pastry, or other forms (2).....   | 45 00  |
| 20  | Extracts of meat.....  | 30 00  |
| 20a | Guts:  |        |
|     | Fresh, raw.....  | Free.  |
|     | Dried or salted.....100 kilos. gross   | 8 00   |
| 21  | Hides and skins, raw, green or dry (1).....  | Free.  |
| 22  | Peltries, raw.....   | "      |
| 23  | Wools, including alpaca, llama, vicuña wool; also yak, camel and cashmere wools' hair: In the mass and on the skin, and waste of wool..... | 25 00  |
|     | In the mass, dyed, and mottled, dyed.....100 kilos. net  | 25 00  |
|     | Combed or carded.....  | 25 00  |
|     | Combed or carded, dyed.....  | 27 50  |
| 24  | Horsehair:   |        |
|     | Raw.....   | Free.  |
|     | Prepared or curled.....100 kilos. gross  | 10 00  |
| 25  | Hair:  |        |
|     | Raw, combed or carded, of the molar goat.....  | Free.  |
|     | Combed or carded, other.....100 kilos. gross   | 10 00  |
|     | In bunks.....  | 10 00  |
| 26  | Feathers:  |        |
|     | Ornamental.....  | Free.  |
|     | Quills for writing.....  | "      |
| 27  | Silk:  |        |
|     | Raw or in cocoons.....   | "      |
|     | Floss and flock.....   | "      |
|     | Worked or thrown, dyed.....100 kilos. net  | 500 00 |
| 28  | Hair, human, unmanufactured.....   | Free.  |
| 29  | Hair of Mesrine.....   | "      |
| 30  | Animal fats other than fish oils.....100 kilos. net  | 13 00  |
| 31  | Imitation or artificial butters, butterine, margarine, oleomargarine, &c.....100 kilos. net  | 10 50  |
| 32  | Grease from blies (dégras de peaux).....   | 8 00   |
| 33  | White wax.....   | 5 00   |
| 34  | Eggs of poultry and game.....100 kilos. gross  | 6 00   |
| 34b | Silkworms' eggs.....   | Free.  |
| 35  | Milk: either sterilised or peptonised, not condensed.....100 kilos. gross  | 2 50   |
| 35b | Condensed, pure.....   | 5 00   |
| 35c | Condensed, with sugar added.....   | 6 00   |
|     | Lacteous flour.....100 kilos. net  | 18 40  |

(1) Horses and asses or their cross breeds; neat cattle, sheep, goats and avian can only be imported through the ports of Tabarka, Bizerte, Goleta, Tunis, Sfax, Sousse, and the land frontiers customs offices. They must be accompanied by a veterinary certificate issued in the place of departure not older than five days' date, exclusive of sea crossing, and are always subject to a sanitary inspection at the expense of importers. This also applies to fresh meat and crude blies and skins. (Decree of February 14, 1901.)

(2) Including weight of the receptacle forming the interior package.

| No. | Goods.  | Duties. |
|-----|---|---------|
|     |   | Frs. C. |
| 36  | Cheese:   |         |
|     | Hard, known as Dutch or Gruyère.....100 kilos. net                                | 12 00   |
|     | Fine soft, Gémoué or Lormaine.....100 kilos. gross                                | 8 00    |
|     | Other.....100 kilos. net  | 15 00   |
|     | Containing hard and other.....100 kilos. gross                                    | 15 00   |
| 37  | Butter, fresh, melted or salted.....100 kilos. gross                              | 6 00    |
| 38  | Honey: natural pure.....  | 8 00    |
|     | Artificial or mixed with sugared products.....                                    | "       |
| 39  | Guano and other manures, including the residue of animal black.....100 kilos. net | 12 00   |
| 40  | Bones, calcined, white, for fertilisers (residue).....                            | Free.   |
| 41  | Black-black (animal black).....100 kilos. gross                                   | 2 00    |
| 42  | Gluestock.....  | Free.   |
| 43  | Other animal products and wastes, in a raw state.....                             | "       |

## FISHERIES.

|    |  |       |
|----|--|-------|
| 44 | Fishery products of the Tunisian coast.....                      | Free. |
| 45 | Products of fisheries other than those off the Tunisian coast:   |       |
|    | Fish, fresh:   |       |
|    | Fresh water fish: Salmonid family:                               |       |
|    | Trout.....100 kilos. net   | 25 00 |
|    | Other.....100 kilos. gross                                       | 10 00 |
|    | Salt water.....  | 1 00  |
| 46 | Dried, salted or smoked:   |       |
|    | Cod, including kilpish.....100 kilos. gross                      | 4 00  |
|    | Stockfish.....   | 8 00  |
|    | Herring.....   | 5 50  |
|    | Anchovies.....   | 9 00  |
|    | Sardines.....  | 3 50  |
|    | Tunny fish.....100 kilos. net                                    | 16 00 |
|    | Other.....100 kilos. gross                                       | 5 00  |
| 47 | Preserved in the natural state: Marinated or otherwise prepared: |       |
|    | Tunny fish (2).....100 kilos. net                                | 20 00 |
|    | Other.....100 kilos. gross                                       | 10 00 |
|    | Fish roe, caviar and bouargue:                                   |       |
|    | Salted.....100 kilos. net  | 25 00 |
|    | Marinated or otherwise prepared.....                             | 25 00 |
| 48 | Oysters, fresh: Seed.....  | Free. |
|    | Other.....per 1,000  | 1 50  |
|    | Marinated (2).....100 kilos. net                                 | 15 00 |
| 49 | Shrimps and prawns, lobsters and crayfish:                       |       |
|    | Fresh.....   | 15 00 |
|    | Preserved in the natural state or prepared (2).....              | "     |
|    | 100 kilos. net   | 25 00 |
| 50 | Mussels and other shellfish.....                                 | Free. |
| 51 | Fish oils.....100 kilos. gross                                   | 6 00  |
| 52 | Spermaceti:  |       |
|    | Crude.....   | 5 00  |
|    | Pressed.....   | 10 00 |
|    | Refined.....100 kilos. net                                       | 15 00 |
| 53 | Roe of cod and mackerel.....                                     | 0 50  |
| 54 | Whalebone, rough.....  | Free. |
| 55 | Dog-fish skins and seal skins, raw.....                          | "     |
| 56 | Coral, rough.....  | "     |
| 57 | Pearls, fine.....  | "     |
| 58 | Fish bladders.....   | "     |

## ANIMAL SUBSTANCES, RAW, USED IN MEDICINE OR PERFUMERY.

|    |                             |       |
|----|-----------------------------|-------|
| 59 | Sponges:                    |       |
|    | Rough.....                  | Free. |
| 60 | Prepared.....100 kilos. net | 65 00 |
| 61 | Other substances, raw.....  | Free. |

## MATERIALS FOR CARVING.

|     |   |        |
|-----|---|--------|
| 62  | Elephants' tusks, whole or in pieces.....   | Free.  |
| 63  | Tortoiseshell.....  | "      |
| 64  | Ivory, crude.....   | "      |
| 64b | Cassia, barkless; materials with base of hardened casein, and other similar materials hardened:                       |        |
|     | In tubes, cases, sticks, round or square, or in sheets, polished, colored, or worked in any manner.....100 kilos. net | 160 00 |
| 65  | Shells, mother-of-pearl and other.....  | Free.  |
| 66  | Bones and hoofs of cattle, round or in sheets.....  | "      |
| 67  | Horns of cattle, rough, prepared or in sheets.....  | "      |

## FARINACEOUS FOODS.

|    |  |       |
|----|--|-------|
| 68 | Wheat, spelter and meslin:   |       |
|    | Grains, crushed, and grits containing more than 10% of flour.....100 kilos. net    | 11 00 |
|    | Flour at the rate of extraction:   |       |
|    | Of 70% and above.....  | 11 00 |
|    | Of between 70% and 60%.....  | 13 50 |
|    | Of 60% and below.....  | 16 00 |
| 69 | Oats in the grain.....100 kilos. gross   | 3 00  |
|    | Ground.....  | 3 00  |
| 70 | Barley in the grain.....   | 3 00  |
|    | Ground.....  | 3 00  |
| 71 | Rye in the grain.....  | 3 00  |
|    | Ground.....  | 3 00  |
| 72 | Rice in the grain.....   | 3 00  |
|    | Ground.....  | 3 00  |
| 73 | Buckwheat in the grain.....  | 2 50  |
|    | Ground.....  | 4 00  |
| 74 | Malt (germinated barley) in the grain.....   | 4 00  |
|    | Ground.....  | 6 00  |
| 75 | Ships' biscuits and bread.....   | 7 00  |
| 76 | Grains, semolina, grits (coarse flour), peeled or cleaned grain.....100 kilos. net | 16 00 |

(2) Including weight of the receptacle forming the interior package.

## TARIFF.

[illegible]

(1) Potatoes and Jerusalem artichokes shall be admitted if cleansed from earth: otherwise they must, prior to entering and being cleared, be accompanied by a certificate issued by some local administrative authority, showing that they proceed from a territory uninfested with phyloxera or be cleansed from the earth, either by washing or by any other means. (Decree of December 24, 1903.)

|  |                 |       |
|--|-----------------|-------|
| Flowers, leaves and herbs, other, dried..... | 100 kilogs. net | 20 00 |
|  |                 | Free. |

126 Peels and barks of lemons, oranges and other fruits

|                                    |                   |       |
|------------------------------------|-------------------|-------|
| belonging to the same family ..... | 100 kloggs. gross | 100   |
| Other .....                        |                   | Free. |

1267 Lichens ..... 19

| VEGETABLE SUBSTANCES OF A MEDICINAL CHARACTER—continued.  |         | No. |
|---|---------|-----|
| Goods.  | Duties. |     |
|   | Fr. C.  |     |
| 127 Fruits, candied ..... 100 kilograms, gross  | 8 00    |     |
| 128 Elderberries, myrtleberries and bilberries  | 8 00    |     |
| Other medicinal fruits and seeds  | Free.   |     |
| 128 Common woods:   |         |     |
| Rough logs, not squared, with or without the bark, of any length and of a circumference at the thickest end of more than 60 centimetres (†) 100 kilograms, gross            | 0 65    |     |
| Sleepers for railways (†) ..... 100 kilograms, gross  | 0 65    |     |
| Squared or sawn wood, 80 mm. or more thick (†)  | 1 00    |     |
| Squared or sawn, less than 80 mm. in thickness:   |         |     |
| Ash; oak ..... 100 kilograms, gross   | 1 25    |     |
| Elm; American walnut ..... "  | 1 20    |     |
| Poplar; beech ..... "   | 1 10    |     |
| Other except walnut ..... "   | 1 00    |     |
| Walnut: (†)   |         |     |
| Squared or sawn, of a thickness of less than 80 mm. and more than 35 mm. .... 100 kilograms, gross  | 1 25    |     |
| Sawn: 35 mm. or less in thickness .. "  | 1 60    |     |
| 129 Paving blocks ..... "   | 1 00    |     |
| 130 Stave wood ..... "  | Free.   |     |
| 131 Wood in splits:   |         |     |
| Northern redwood and pine ..... 100 kilograms, gross  | 1 00    |     |
| Other ..... "   | 1 50    |     |
| 132 Hoop wood ..... "   | Free.   |     |
| 133 Perches, poles, props, stakes, cuspids and the like, rough or manufactured, more than 110 metres long and with a maximum circumference at the large end of 60 cm.: new: |         |     |
| Northern redwood or pine ..... 100 kilograms, gross   | 0 30    |     |
| Other ..... "   | 0 24    |     |
| 133a Impregnated wood, or wood } The same duties as non-impregnated   |         |     |
| having undergone any } increased by 20%   |         |     |
| chemical preparation .. }   |         |     |
| 134 Cork, rough, rasped or in planks ..... "  | Free.   |     |
| 135 Firewood ..... "  | 0 50    |     |
| 136 Charcoal and charred wood ..... 100 kilograms, gross  | 0 50    |     |
| 136a Wood straw or wood wool ..... "  | Free.   |     |
| 137 Other ..... "   |         |     |
| 138 Exotic wood and boxwood ..... "   |         |     |
| 139 Scented woods ..... "   |         |     |
| 140 Dry-woods, in logs or ground ..... "  |         |     |
| FIBRES, STEMS AND FRUITS FOR MANUFACTURING PURPOSES.  |         |     |
| 141 Cotton in the wool ..... "  | Free.   |     |
| Cotton:   |         |     |
| Carded in sheets, gummied or not:   |         |     |
| Unbleached ..... 100 kilograms, net   | 11 00   |     |
| Washed, freed from grease, purified, bleached   |         |     |
| Dyed ..... 100 kilograms, net   | 12 00   |     |
| Absorbent, even if impregnated, or for pharmaceutical purposes ..... 100 kilograms, net   | 13 00   |     |
| 141a Cotton waste which cannot be used as yarn, washed, freed from grease, bleached or in tow ..... "   | Free.   |     |
| 142 Flax, raw, hackled, combed or in tow ..... 100 kilograms, gross   | 10 00   |     |
| 142a Hemp, combed ..... 100 kilograms, gross  | 10 00   |     |
| 143 Jute:   |         |     |
| Raw, in the fibre, hackled, twisted or as tow, combed .. "  | Free.   |     |
| 144 Thormium tennat, abaca, aloé and other vegetable fibres not mentioned:  |         |     |
| Raw, hackled, twisted or skeins, or as tow ..... "  |         |     |
| 144a Ramie or china grass ..... "   |         |     |
| 145 Canes and reeds in the rough, dog grass, piassava and little  |         |     |
| 146 Osier:  |         |     |
| Raw ..... 100 kilograms, gross  | 3 00    |     |
| Stripped ..... "  | 5 00    |     |
| Canes and reeds known as china rattans, for basket-makers' wares ..... 100 kilograms, gross   | 5 00    |     |
| 147 Lime bark for rope making ..... "   | Free.   |     |
| 148 Coconut shells and empty calabashes ..... "   |         |     |
| 149 Hard seeds for carving ..... "  |         |     |
| DYES AND TANNING MATERIALS.   |         |     |
| 150 Madder, in the root, ground, or in the straw ..... "  |         |     |
| 151 Turmeric, in root or powder ..... "   |         |     |
| 152 Quercitron ..... "  |         |     |
| 153 Dye lichens for the manufacture of orchil ..... "   |         |     |
| 154 Tanbarks, ground or not ..... 100 kilograms, gross  | 1 00    |     |
| 155 Sumach and fustic, barberry, barb, leaves, twigs or ground ..... "  | Free.   |     |
| 156 Calumate and valonias ..... "   |         |     |
| 156a Saffron ..... "  |         |     |
| 157 Other roots, herbs, leaves, flowers, berries, seeds and fruits, fit for dyeing or tanning ..... "   |         |     |
| VARIOUS PRODUCTS AND WASTE SUBSTANCES.  |         |     |
| 158 Vegetables:   |         |     |
| Fresh:  |         |     |
| Garlic ..... of which the leaves  | 2 00    |     |
| Onions ..... of which the leaves  | 2 00    |     |
| Endive ..... of which the leaves  | 2 50    |     |
| Artichokes ..... "  | 3 00    |     |
| Egg-plants; beans and horse-beans ..... "   | 2 00    |     |
| Haricot beans; lentils; peas ..... "  | 3 00    |     |
| " Orloles ..... "   | 4 00    |     |
| " Pivorous ..... " ..... "  | 2 00    |     |
| Salted or pickled ..... "   |         |     |
| Sawed in casks or vats ..... "  | 2 50    |     |
| Mushrooms, preserved in salt or vinegar ..... "   | 6 00    |     |
| Preserves of vegetables called "pickles," mixed or not with cereals ..... 100 kilograms, gross  | 5 00    |     |
| Others in kegs or bottles ..... "   | 3 00    |     |

| Goods.   |             | No. |
|--|-------------|-----|
|  | Duties.     |     |
|  | Fr. C.      |     |
| Preserved:   |             |     |
| Asparagus ..... 100 kilograms, gross   | 10 00       |     |
| Mushrooms, preserved or pickled, in tin or hermetically sealed receptacles ..... 100 kilograms, gross  | 10 00       |     |
| Other ..... "  | 6 00        |     |
| Dried ..... 100 kilograms, net   | 12 00       |     |
| 159 Truffles, fresh ..... 100 kilograms, gross   | Prohibited. |     |
| Dried or marinated ..... 100 kilograms, gross  | 110 00      |     |
| 160 Hops ..... "   | Free        |     |
| 161 Lupuline of hops ..... "   |             |     |
| 162 Bentrorta, fresh ..... "   | Prohibited. |     |
| 162a Bentrorta, dried, whole, in suets or powder ..... "   | Free.       |     |
| 163 Chicory-roots, green ..... "   | Prohibited. |     |
| Dry, not roasted ..... "   | Free        |     |
| 164 Fodder ..... 100 kilograms, gross  | 0 40        |     |
| Turf for litter ..... "  | Prohibited. |     |
| Pulp of dried beetroots ..... "  | Free.       |     |
| 164a Yeast from distilleries ..... 100 kilograms, net  | 25 00       |     |
| From breweries ..... "   | Free.       |     |
| 164b Broom corn straw ..... 100 kilograms, gross   | 3 00        |     |
| 164c Corn straw, cleaned, bleached or dyed, with or without ears ..... 100 kilograms, gross  | 0 40        |     |
| 165 Bran from any kind of cereal ..... "   | 0 60        |     |
| 166 Oleace, <i>amargosa</i> and dregs of olives containing:  |             |     |
| Less than 5% of oil ..... { Duty on pure fixed olive oil on the  | Free.       |     |
| 5% or more of oil ..... { quantity of oil contained.   |             |     |
| Oleace from oil seeds containing:  |             |     |
| Less than 5% of oil ..... { Duty on pure fixed oils, other than  | Free.       |     |
| 5% or more of oil ..... { the quantity of oil contained.   |             |     |
| 167 Rags, linen ..... "  | Free.       |     |
| 168 Cellulose pulp: mechanical, dried ..... 100 kilograms, gross   | 1 00        |     |
| Mechanical, moist ..... "  | 2 00        |     |
| Chemical ..... "   | 2 00        |     |
| 169 Peat and turf for burning ..... "  | Prohibited. |     |
| 170 Nursery and hot-house plants and shrubs (imported under the conditions laid down by Decree of the 24th December, 1913):  |             |     |
| Azaleas, ananellaceae, aralia, aspidistra, azela   |             |     |
| indica, begonia, bromeliaceae, canella, cycadaceae, cyclamen, crotons, dracaena, hot-house ferns and selaginella, maranta, ophiopogon, orchids, palms, pandanaceae, phormium ..... 100 kilograms, gross  | 3 00        |     |
| Others ..... "   | Free.       |     |
| Vine plants, branches, twigs, cuttings with or without roots, shoots, &c., vine leaves, even when employed for wrapping, covering or packing purposes, and all vine wastes ..... "   | Prohibited. |     |
| 170a Vegetable products and refuse not specially mentioned (S) ..... "   | Free.       |     |
| BEVERAGES.   |             |     |
| 170c Mistellas or musts of fresh grapes (called also wines), the fermentation of which has been stopped by means of alcohol ( <i>muta à l'alcool</i> ):  |             |     |
| Duty on the alcohol ..... Hectolitre of pure alcohol   | 20 00       |     |
| Duty on the rest of the liquid (must of fresh grapes), calculated on the alcoholic degree which the product deprived of alcohol would possess:   |             |     |
| Up to 12 d. gres Beaumé ..... 100 kilograms, net   | 12 00       |     |
| More than 12 degrees up to 20 d. gres ..... "  | 16 50       |     |
| 171* Fermented beverages:  |             |     |
| Wines exclusively the produce of the fermentation of fresh grapes, of 12 degrees and under   |             |     |
| per hectolitre of liquid   | 12 00       |     |
| and 10% ad val.  |             |     |
| Wines exclusively the produce of the fermentation of fresh grapes, of 12 degrees, and above  |             |     |
| per hectolitre of liquid, same duty, for the first 12 degrees, increased, for additional degrees, by 0.15 for every tenth of a degree up to 15 degrees, and above 15 degrees by 1 fr. 50 per degree, any fraction of a degree to be subject to the duty leviable on the higher |             |     |
| 172 Vinegar, other than perfume ..... per hectol. of liquid  | 2 00        |     |
| 172a Chier and perry ..... "   | 4 00        |     |
| 172b Beer ..... "  | 2 40        |     |
| 172c Mead ..... "  | 10 00       |     |
| 173 Orange wine ..... "  | 10 00       |     |
| 173a Wines from raisins, from apricots, cherries or molasses ..... Prohibited.   |             |     |
| All other beverages not specially mentioned  |             |     |
| per hectol. of liquid  | 10 00       |     |
| 174 Distilled beverages:   |             |     |
| Brandy, rum and tafia, in bottles or otherwise   |             |     |
| per hectolitre of liquid   | 20 00       |     |
| (Not including the consumption tax.)   |             |     |
| 174a Liqueurs ..... hectolitre of liquid   | 25 00       |     |
| (Not including the consumption tax.)   |             |     |
| 174b Pomme ..... 100 kilograms, gross  | 1 50        |     |
| 174c Mineral waters (jars and bottles included) ..... "  | Free.       |     |
| MARBLES, STONES, EARTHS, COMBUSTIBLE MINERALS, &c.   |             |     |
| 175 Marble, statuary or other, rough or squared ..... "  | Free.       |     |
| Sawn, of a thickness of 16 centimetres or more ..... "   |             |     |
| Sawn, of 4 to 15 centimetres in thickness ..... 100 kilograms, gross   | 0 65        |     |
| Sawn, of less than 4 centimetres in thickness ..... 100 kilograms, gross   | 1 00        |     |
| Carved, polished, moulded or otherwise wrought:  |             |     |
| Carved in the form of chimney pieces, modern statuary or other forms ..... 100 kilograms, gross  | 5 00        |     |

(S) Ut flowers and mushroom spawn are admitted without certificate.

(Decree of December 24, 1903).

\* Importation can only be effected through the ports of Thibar, Bizerta, Goletha, Tunis, Suse, Monastir, Medhia, Sfax, Gabès and Haouat. Souk de Djérba, and through the land frontier offices at Ghardimaou (in Tabouek row) from Ain-Drahman to La Calle; further, the Salidié St-Victor office is also open for the importation of wines. (Decree of February 18, 1901).

(†) The Customs administration is empowered to fix, after experiments, the precise value of each kind of wood and to levy duty on the basis of the weight measurement expressed in terms of weight when the interested parties do not claim to have their assessment on the actual weight.



| No. | Goods.   | Duties.<br>Frs. C.                                    | No. | Goods.   | Duties.<br>Frs. C.<br>Free. |
|-----|--|---|-----|--|-----------------------------|
|     | Moulded, turned.....100 kilograms, gross                         | 2 00  | 195 | Jet  |                             |
|     | Chisels, cups, inkstands, marbles, and other turnery             |   | 196 | Yellow amber   |                             |
|     | wares weighing not more than 75 kilograms, each, and             | 5 00  | 197 | Petroleum, asphalt and other mineral illuminating oils: (1)          | 5 00                        |
|     | used in connection with furnishing, 100 kilograms, gross         |   |     | Crude and refined or essences.....per hectolitre                     |                             |
|     | Tiles having one surface sawn, ground or polished                | 0 50  | 198 | Heavy oils and residues of petroleum and other mineral               |                             |
|     | 100 kilograms, gross   | 2 00  |     | oils:  |                             |
|     | Other  |   |     | Lubricating and other.....100 kilograms, net                         | 5 00                        |
| 175 | Alabaster:   |   | 199 | Lignite wax.....100 kilograms, gross                                 | 7 00                        |
|     | Rough or squared.....  | Free.   |     | Paraffin.....  | 6 00                        |
|     | Sawn, of a thickness of 16 centimetres or more.....              | "   |     | Vaseline.....  | 8 00                        |
|     | Sawn, of less than 16 centimetres in thickness.....              | "   |     |  |                             |
|     | 100 kilograms, gross   | 2 50  |     | METALS.  |                             |
|     | Sculptured or otherwise worked:                                  |   | 200 | Gold and platinum:   |                             |
|     | Modern statuary.....   | 5 00  |     | Crude, in lumps, ingots, bars, dust, broken articles                 | Free.                       |
|     | Other.....   | 4 00  |     | and ores.....  | 750 00                      |
| 175 | Precious stones, rough or cut.....                               | Free.   |     | Hammered, in leaves.....100 kilograms, net                           |                             |
| 176 | Agate and other similar stones.....                              |   |     | Drawn, rolled or spun: wire-drawn, simply rolled, in                 |                             |
|     | Rough.....100 kilograms, net                                     | 15 00   |     | bars of at least 5 millimetres in thickness, in bands                |                             |
|     | Wrought.....   |   |     | of at least 1 millimetre in thickness, or in wire of at              |                             |
| 177 | Stone, worked, including worked building stone, carved,          |   |     | least 2 millimetres in diameter.....100 kilograms, net               | 10 00                       |
|     | moulded or polished:   |   |     | Other.....   | 500 00                      |
|     | Carved in the form of chimney-pieces, modern                     | 4 00  | 201 | Silver:  |                             |
|     | statuary or in other forms.....100 kilograms, gross              |   |     | Crude, in lumps, ingots, bars, dust, broken articles                 | Free.                       |
|     | Sepulchral monuments not carved:                                 | 2 00  |     | and ores.....  | 750 00                      |
|     | Of porphyroid granite.....                                       | "   |     | Hammered, in leaves.....100 kilograms, net                           |                             |
|     | Columns, capitals, cornices, cotabatures, lintels,               |   |     | Drawn, rolled or spun: wire-drawn, simply rolled, in                 |                             |
|     | piers, bases, socles, buttresses, frames, casings,               |   |     | bars of at least 5 millimetres in thickness, in bands                |                             |
|     | coverings of porphyroid granite.....100 kilograms, gross         | 2 00  |     | of at least 1 millimetre in thickness, or in wire of at              |                             |
|     | Other.....   | 1 00  |     | least 2 millimetres in diameter.....100 kilograms, net               | 10 00                       |
|     | Moulded, polished.....   | 1 00  | 202 | Goldsmiths' dress.....   | 500 00                      |
|     | Tiles having one surface sawn, ground or polished.....           | "   |     | Other.....   | Free.                       |
|     | 100 kilograms, gross   | 0 80  | 203 | Aluminium:   |                             |
|     | Lithographic stones, rough sawn or shaped.....                   | Free.   |     | Ore.....   | 50 00                       |
| 177 | Staff and plaster moulding, not colored.....100 kilograms, gross | 1 50  |     | Ingots or waste.....100 kilograms, net                               | 75 00                       |
| 177 | Stone marbles.....   | 6 00  |     | Rolled, forged or cast.....  | 200 00                      |
| 178 | Millestones.....   | Free.   |     | Hammered, in leaves.....   | 100 00                      |
| 178 | Corundum in grits.....   | "   |     | Wire.....  | 100 00                      |
| 178 | Emery on paper or tissues, made up into grindstones,             |   |     | Powder.....  | 150 00                      |
|     | wheelstones or in any other form.....100 kilograms, net          | 11 00   | 204 | Iron:  |                             |
| 178 | Whetstones, turkey stone and Arkansas stone for grind-           |   |     | Crude.....   | Free.                       |
|     | ing and sharpening tools:  |   |     | Ores.....  | 1 50                        |
|     | Rough.....   | Free.   |     | Cast, of all kinds.....100 kilograms, gross                          | 4 50                        |
|     | Worked, cut, polished, shaped.....100 kilograms, gross           | 8 00  | 205 | Crude, in blooms, prisms or bars.....                                |                             |
| 179 | Kaolin.....  | 0 35  | 206 | Drawn in bars, angle and T iron, axles and tyres, in                 |                             |
| 179 | Alumite (alunestone) rough.....                                  | Free.   | 207 | the rough.....100 kilograms, gross                                   | 5 00                        |
| 179 | Stones and earths for artistic and manufacturing                 |   | 208 | Iron or steel, machine.....  | 6 50                        |
|     | purposes, not otherwise mentioned.....                           | "   | 209 | Iron or steel for hoops, in bands:                                   |                             |
| 179 | Infusorial earth or Kieselguhr.....                              | "   |     | Of more than 1 millimetre in thickness.....                          | Free.                       |
| 179 | Pumice stone:  |   |     | Of 1 millimetre or less in thickness.....                            | "                           |
|     | Rough, in lumps or pieces.....                                   | "   | 210 | Sheet and plate iron, rolled or hammered, flat, more than            |                             |
|     | Powdered.....  | "   |     | 1 millimetre in thickness:   |                             |
| 180 | Slates:  |   |     | Not cut.....100 kilograms, gross                                     | 7 00                        |
|     | Slabs, cut or sawn, rough or polished.....100 kilograms, gross   | 1 70  |     | Cut to any shape.....  | 7 50                        |
|     | Roofing slates.....  | 0 50  |     | Sheet-iron, thin, and black iron plate, flat, more than              |                             |
|     | Frame or unframed, intended specially for writing or             |   |     | $\frac{1}{8}$ of a millimetre and up to 1 millimetre in thickness:   | 9 00                        |
|     | drawing.....100 kilograms, gross                                 | 3 00  |     | Not cut.....100 kilograms, gross                                     | 10 00                       |
| 180 | Slates with frames of varnished wood or of white wood,           |   |     | Cut to any shape.....  | "                           |
|     | with abacus or with metal sheath for the pencil.....             | 8 00  |     | Sheet-iron, thin, and black iron plates, flat, of $\frac{1}{8}$ of a |                             |
|     | 100 kilograms, gross   |   |     | millimetre in thickness or less:                                     |                             |
|     |  |   |     | Not cut.....100 kilograms, gross                                     | 10 00                       |
|     |  |   |     | Cut to any shape.....100 kilograms, net                              | 11 00                       |
| 181 | Building materials:  |   | 211 | Iron, tinned (in plate), coated with copper, lead or zinc:           |                             |
|     | Bricks, solid or hollow, of all shapes and sizes neither         |   |     | More than $\frac{1}{8}$ of a millimetre in thickness.....            | 12 00                       |
|     | glazed nor enamelled:  |   |     | Of $\frac{1}{8}$ of a millimetre in thickness or less.....           | 13 00                       |
|     | Common.....100 kilograms, gross                                  | 0 15  | 212 | Orated steel wire, tinned, coppered, zincd, galvanized or            |                             |
|     | Fine or smoothed.....  | 0 40  |     | not:   |                             |
| 181 | Common tiles not pressed and not for dovetailing.....            | 0 28  |     | More than 2 millimetres in diameter.....                             | 7 00                        |
| 181 | Shaped tiles or dovetailing tiles and accessories for roofs;     |   |     | More than 1 millimetre and up to 2 millimetres                       |                             |
|     | common building pottery, not ornamented, such as                 |   |     | inclusive in diameter.....100 kilograms, gross                       | 10 00                       |
|     | stack pipes, soil pipes, chimney pots and cowls.....             | 0 32  |     | From $\frac{1}{8}$ of a millimetre to 1 millimetre inclusive         |                             |
| 181 | Dricks, tiles, common building pottery, baked of stone-          |   |     | in diameter.....100 kilograms, net                                   | 12 00                       |
|     | ware.....  | Dutiable as stoneware according to kind Nos. 339-341. | 212 | Shavings, cuttings from wire-drawing.....                            | 20 00                       |
| 182 | Building stones, rough; plaster.....                             | Free.   | 212 | Rails of iron or steel.....100 kilograms, gross                      | 17 00                       |
| 182 | Natural paving stones.....100 kilograms, gross                   | 0 10  | 213 | Steel (2):   | 6 00                        |
| 182 | Stone broken up in pieces for road making.....                   | Free.   |     | In bars.....   | 5 00                        |
| 182 | Flag stone, common.....  | "   | 214 | Axles and tyres, in the rough.....                                   | 8 00                        |
| 182 | Hydraulic lime in lump or powder, in whatever way                |   | 215 | Fine, for tools.....   | 100 kilograms, net 15 00    |
|     | shipped or packed.....100 kilograms, gross                       | 0 20  | 216 | In sheet or bands: brown, hot-rolled.....100 kilograms, gross        | 7 00                        |
| 185 | Cement:  |   |     | White, cold-rolled.....100 kilograms, net                            | 15 00                       |
|     | Slow.....  | 0 30  | 217 | Wire, white or not.....  | 30 00                       |
|     | Quick.....   | 0 20  | 218 | Filings and scales of iron.....                                      | Free.                       |
| 185 | Pipes and moulded articles:                                      |   | 219 | Fragments of old manufactures: scrap cast iron.....                  | 100 kilograms, gross 1 50   |
|     | Of cement and concrete.....                                      | 0 45  |     | Scrap wrought iron or steel.....                                     | 0 75                        |
|     | Of reinforced cement.....  | 1 00  | 220 | Dross and scoria from forges.....                                    | Free.                       |
| 186 | Tiles of compressed cement:                                      |   | 221 | Copper:  |                             |
|     | Of one color.....  | 0 50  |     | Ores, filings and fragments of old manufactures.....                 | "                           |
|     | Of several colors.....   | 1 40  |     | Fire or alloyed with zinc or tin: of first fusion, cast              |                             |
|     | Mosaic.....  | 2 00  |     | in lumps, bars, pigs or slabs.....100 kilograms, gross               | 10 00                       |
| 186 | Slates and tiles of zylolith.....                                | Free.   |     | Rolled or hammered, in bars or plates.....100 kilograms, gross       | 10 00                       |
| 187 | All other building materials.....                                | "   |     | In wire, other than gilt, silvered or nickel.....                    | 100 kilograms, gross 10 00  |
| 188 | Varl.....  | "   |     | Aluminium bronze, crude, not containing more than                    |                             |
| 189 | Sulphur.....   | 0 12  |     | 20% of aluminium.....100 kilograms, gross                            | 10 00                       |
| 190 | Coal or coke.....  | 0 12  |     |  |                             |
| 190 | Coal cinders.....1,000 kilograms, gross                          | Free.   |     |  |                             |
| 191 | Graphite or plumbago.....  | "   |     |  |                             |
| 192 | Coal tar.....  | "   |     |  |                             |
| 193 | Bitumen and asphalt:   |   |     |  |                             |
|     | Rock and cement.....   | "   |     |  |                             |
|     | Tiles, paving blocks or slabs.....                               | "   |     |  |                             |
| 191 | Mineral wax or ozokerite.....100 kilograms, gross                | 6 00  |     |  |                             |
|     | Crude.....   | 7 00  |     |  |                             |
|     | Refined.....   | "   |     |  |                             |

(1) Petroleum and its derivatives, asphalt and tar oils, essences and other liquid hydrocarbons, can only be imported into Tunis through the ports of Bizerta, La Goulette, and Sfax.

The importation, transit, circulation and warehousing in Tunis of refined mineral oils specified above other than essences whose flashing point is below 35 C, is prohibited.

(2) These duties are only applicable to steel fit for tempering: other steel is subject to the same duties as iron, whatever be the quantity of scoria it contains.

(1) Petroleum and its derivatives, asphalt and tar oils, essences and other liquid hydrocarbons, can only be imported into Tunis through the ports of Bizerta, La Goulette, Tunis, Sfax and Sfax.

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(2) These duties are only applicable to steel fit for tempering; other steel is subject to the same duties as iron, whatever be the quantity of scoria it contains.

| No. | Metals. continued.<br>Goods.   | Duties.<br>Frs. C. |
|-----|--|--------------------|
|     | Aluminium, gilt or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk .. 100 kilograms, net   | 100 00             |
| 222 | Lead :   |                    |
|     | Crude, matte and slag of all kinds :   |                    |
|     | Containing 30% and less of metal ..  | Free.              |
|     | Containing more than 30% of metal, 100 kilograms, gross  | 1 25               |
|     | In crude lumps, pigs, bars or slabs :  |                    |
|     | Argentiferous ..   | 2 50               |
|     | Non-argentiferous ..   | 3 50               |
|     | Alloyed with antimony, in lumps ..   | 1 60               |
|     | Hammered or rolled ..  | 2 25               |
|     | Fillings and fragments of old manures ..   | 3 50               |
| 223 | Tin :  |                    |
|     | Bars, filings and fragments of old manufactures ..   | Free.              |
|     | In crude lumps, pigs, bars or slabs ..   | "                  |
|     | Alloyed with antimony (Britannia metal), in ingots .. 100 kilograms, gross   | 5 00               |
|     | Pure or alloyed, hammered or rolled ..   | 6 00               |
| 224 | Zinc :   |                    |
|     | Rolled ..  | 4 00               |
|     | In any other form ..   | Free.              |
| 225 | Nickel :   |                    |
|     | Ore : produce of first fusion (cast, matte, speiss) ..   | "                  |
|     | Refined, in ingots or crude lumps ..   | "                  |
|     | Pure, hammered, in bars, rolled, alloyed with copper, with or without zinc, in ingots or in crude lumps, hammered or rolled .. | "                  |
| 226 | Mercury native (quicksilver) ..  | "                  |
| 227 | Antimony : ore, graner ore, smelted, metallic or regulus ..  | "                  |
| 228 | Arsenic : ore, metallic ..   | "                  |
| 229 | Cadmium, crude ..  | "                  |
| 230 | Bismuth (étain de glace) ..  | "                  |
| 231 | Manganese, ore ..  | "                  |
| 232 | Cobalt, ore ..   | "                  |
| 233 | Ores not mentioned ..  | "                  |

## CHEMICAL PRODUCTS.

|     |   |             |
|-----|---|-------------|
| 234 | Bromine, liquid ..  | 150 00      |
| 235 | Iodine, crude or refined .. 100 kilograms, net  | 120 00      |
| 236 | Iodides ..  | 175 00      |
|     | Iodoform ..   | "           |
| 237 | Phosphorus :  |             |
|     | White ..  | 45 00       |
|     | Red ..  | 50 00       |
| 238 | Acids :   |             |
|     | Acetic .. 100 kilograms, gross  | 3 00        |
|     | Arsenious ..  | Free.       |
|     | Carbonic, liquid .. 100 kilograms, gross  | 6 00        |
|     | Citric ..   | "           |
|     | Liquid ..   | Free.       |
|     | Crystallised .. 100 kilograms, net  | 25 00       |
|     | Nitric ..   | Free.       |
|     | Oleic ..  | 4 00        |
|     | Oxalic .. 100 kilograms, net  | "           |
|     | Phosphoric .. 100 kilograms, gross  | 7 00        |
|     | Stearic .. 100 kilograms, gross   | Free.       |
|     | Sulphuric ..  | 5%          |
|     | Tannic, or tannin in any form ..  | ad val.     |
|     | Tartaric .. 100 kilograms, gross  | 10 00       |
| 239 | Oxides :  |             |
|     | Of copper, tin, uranium, zinc ..  | Free.       |
|     | Of cobalt : zaffre, silicious oxide, vitrified oxides, snail and azure ..   | "           |
|     | Pure .. 100 kilograms, net  | 150 00      |
|     | Of iron .. 100 kilograms, gross   | 1 35        |
|     | Of lead :   |             |
|     | Minion ..   | 2 20        |
|     | Litharge and other oxides ..  | 3 00        |
| 240 | Ammonia (volatile alkali) ..  | Free.       |
| 241 | Magnesia, calcined .. 100 kilograms, gross  | 8 50        |
| 242 | Potash and carbonate of potash ..   | Free.       |
| 243 | Asides, vegetable, crude or refined ..  | "           |
| 244 | Salt of beetroot ..   | "           |
| 245 | Soda of verze ..  | "           |
| 246 | Caustic soda .. 100 kilograms, gross  | 1 25        |
|     | Soda, natural or artificial (carbonate of soda) :   |             |
|     | Crude .. 100 kilograms, gross   | 0 50        |
|     | Refined ..  | 0 60        |
| 247 | Bicarbonate of soda ..  | 0 75        |
| 248 | Salts of soda, not specially mentioned ..   | 0 60        |
| 249 | Sea salt, brine and rock salt :   |             |
|     | For private account ..  | Prohibited. |
|     | For the Régie ..  | Free.       |
| 250 | Salts, ammoniacal :   |             |
|     | Sulphate of ammonia ..  | "           |
|     | Other :   |             |
|     | Crude .. 100 kilograms, gross   | 3 00        |
|     | Refined or commercially pure ..   | 6 00        |
| 251 | Nicotine and non-alcoholic solutions of nicotine : salts of nicotine and non-alcoholic solutions of salts of nicotine : |             |
|     | For the Régie ..  | Free.       |
|     | For private account ..  | Prohibited. |
| 252 | Salts of cobalt .. 100 kilograms, net   | 50 00       |
| 253 | Salts of silver ..  | 250 00      |
| 254 | Chloride of tin .. 100 kilograms, gross   | 10 00       |
| 255 | Salts of lead and chemical products of a lead basis, not specially mentioned ..   | 5%          |
| 256 | Acetates :  |             |
|     | Of copper ..  | Free.       |
|     | Of iron ..  | "           |
|     | Liquid ..   | "           |
|     | Crystallised .. 100 kilograms, gross  | 6 00        |
|     | Of lead ..  | 3 00        |

| No. | Goods.  | Duties.<br>Frs. C. |
|-----|---|--------------------|
| 257 | Alcohol, amylac .. 100 kilograms, gross   | 6 25               |
| 257 | Methylic alcohol or wood spirit .. 100 kilograms, net   | 11 50              |
| 258 | Alumina, anhydrous .. 100 kilograms, gross  | 6 50               |
| 259 | Alum of ammonia or of potash ..   | 1 00               |
| 260 | Arsenates :   |                    |
|     | Of potash ..  | 7 50               |
|     | Of soda ..  | 1 25               |
| 261 | Borax :   |                    |
|     | Crude native or artificial ..   | Free.              |
|     | Half-refined or refined .. 100 kilograms, gross   | 2 45               |
| 262 | Carbonates :  |                    |
|     | Of magnesia ..  | 3 00               |
|     | Of lead (cerase) ..   | 2 00               |
| 262 | Carbide of calcium ..   | 1 19               |
| 263 | Citrate of lime ..  | Free.              |
| 264 | Chlorates :   |                    |
|     | Of potash .. 100 kilograms, gross   | 1 00               |
|     | Of soda ..  | 2 25               |
| 264 | Permanganate of potash ..   | 5 00               |
| 265 | Chlorides :   |                    |
|     | Of lime ..  | 3 50               |
|     | Of potassium ..   | Free.              |
| 266 | Chromates :   |                    |
|     | Of lead .. 100 kilograms, gross   | 15 00              |
|     | Of potash and of soda ..  | 2 00               |
| 266 | Ethers, acetic and sulphuric of any strength (oxide of ethyl) .. 100 kilograms, gross   | 7 50               |
| 266 | Chloroform .. 100 kilograms, net  | 15 00              |
| 266 | Colloid ..  | 30 00              |
| 267 | Glycerine :   |                    |
|     | Crude .. 100 kilograms, gross   | 2 75               |
|     | Distilled ..  | 7 50               |
| 268 | Mineral kermes, liver of antimony, mineral crocus, and other oxides of salts of antimony (except tartar emetic) .. 100 kilograms, net   | 10 50              |
| 269 | Lactate of iron ..  | 20 00              |
| 270 | Nitrates of soda and of potash ..   | Free.              |
|     | Nitrate of lime and calcic cyanamide ..   | "                  |
| 271 | Oxalate of potash .. 100 kilograms, gross   | 5 00               |
| 271 | Pyrolignite :   |                    |
|     | Of lead ..  | 1 00               |
|     | Of lime ..  | 0 75               |
| 271 | Acetone .. 100 kilograms, net   | 10 75              |
| 272 | Silicate of soda or of potash :   |                    |
|     | Anhydrous .. 100 kilograms, gross   | 4 25               |
|     | Crystallised ..   | 3 75               |
|     | Hydrated ..   | 2 10               |
| 273 | Sulphates :   |                    |
|     | Of aluminium ..   | 0 80               |
|     | Of copper or iron ..  | Free.              |
|     | Double, of copper or iron .. 100 kilograms, gross   | 0 50               |
|     | Of magnesia or potash ..  | Free.              |
| 274 | Salts of quinine :  |                    |
|     | Sulphate and bisulphate .. 100 kilograms, net   | 260 00             |
|     | Others ..   | 350 00             |
| 275 | Sulphites and bisulphites :   |                    |
|     | Of soda and lime .. 100 kilograms, gross  | 1 50               |
| 276 | Hyposulphite of soda ..   | 1 00               |
|     | Of soda : impure, crystallised or hydrated (Glauber's salts) .. 100 kilograms, gross  | 1 10               |
|     | All other ..  | 0 40               |
|     | Of zinc ..  | 1 60               |
| 277 | Sulphurets :  |                    |
|     | Of mercury, natural (mercury ore) ..  | Free.              |
|     | Of arsenic .. 100 kilograms, gross  | 3 00               |
|     | Artificial sulphide of mercury ..   | "                  |
|     | In lumps .. 100 kilograms, net  | 25 00              |
|     | Pulverised (vermillion) ..  | 50 00              |
|     | Of zinc .. 100 kilograms, gross   | 2 50               |
| 278 | Tartrate of potash, including double tartrate of potash and of soda ..  | Free.              |
| 279 | Prussiate of potash :   |                    |
|     | Yellow .. 100 kilograms, gross  | 7 00               |
|     | Red .. 100 kilograms, net   | 15 00              |
| 279 | Superphosphate of lime ..   | Free.              |
| 279 | Cocaine, crude ..   | "                  |
| 280 | Chemical products obtained from coal tar :  |                    |
|     | Products obtained directly from the distillation of coal-tar (coal oil, coal essence, benzine, benzol, toluene, xylene, heavy oil, naphthalene, anthracene, phenic acid, phenol, carboic acid &c.) ..   | "                  |
|     | Chemical products derived from products of the distillation of coal : hydrogens and nitrogen primary monamines derived from benzine, toluene, xylene or naphthalene, imported in the state of free bases or of salts ; sulpho-conjugate derivatives of these monamines ; secondary and tertiary amines ; dimethylamine, diphenylamine and their analogues ; naphthols and their sulpho-conjugate derivatives in the state of free acids or of salts ; monochlorobenzenes and their analogues and products of their nitration ; benzyl chloride ; mono or polymeric derivatives of benzene or naphthalene carbides and mono or polymeric derivatives of phenol, of the cresols and naphthols, which are not coloring matters, carboxylic or dicarboxylic acids and oxacids of the benzenic series (except cinnamic acid) ; glycidic of the non-substituted primary monamines, sulphonated derivatives of the diaminonaphthalenes, the hydroxynaphthalenes and the amino-naphthalenes in the state of free acids or salts ; nitrogen or amide derivatives of the etherified phenols re-substituted or not ; diamide derivatives of the benzenic or naphthalenic series, whether in the state of salts or acidific derivatives ; the amphoteric derivatives of the benzenic or naphthalenic series, whether substituted or not, with the exception of those specified in another paragraph ; cinnamic acid, the aromatic hydrazines and their sulphonated derivatives, | "                  |

| No.            | Goods.  | Duties.<br>Fr. C.          | No.                      | Goods.   | Duties.<br>Fr. C.                  |
|----------------|---|----------------------------|--------------------------|--|------------------------------------|
|                |   |                            | VARIOUS COMPOUNDS.       |  |                                    |
|                | the acedylc derivatives of the secondary amines, the polyhydroxylate derivatives, substituted or not, of the benzene and naphthalene series, which are not included in another heading, and, in general, all products derived from coal tar not enumerated in this paragraph: derivatives of the oxidation of the substituted diphenylmethanes or of homologous bodies (ketones, hydrois, etc.), leucobases of the coloring matters, triphenyl-ethanes, derivatives of coal tar used in medicine (phenolphthaleine, benzonalphthal, salophen, salol, &c.); also those used in photography (hydroquinone, methol, diamidophenol) ..... | 15 00<br>Prohibited        | 311                      | Perfumery: soaps other than transparent<br>Soaps, transparent: .....   | 100 kilograms, gross 8 00<br>16 00 |
| 281            | Saccharin .....   | Free.                      |                          | Manufactured with alcohol or sugar .....   | 100 kilograms, net 16 00           |
| 281b           | Chemical manures (being chemical products to be used in agriculture) .....  | 75 00                      |                          | Other .....  | 100 kilograms, gross 8 00          |
| 281c           | Celluloid, crude, in lumps, plates or sheets .....  | 100 kilograms, net 75 00   |                          | Perfumery, other: alcoholic .....  | 100 kilograms, net 12 00           |
| 281d           | Celluloid and other similar plastic materials not specially mentioned: .....  | 75 00                      |                          | (Not including the consumption tax on alcohol) .....   | 100 kilograms, net 12 00           |
|                | In cases, tubes, batons .....   | 100 kilograms, net 75 00   | 312                      | Non-alcoholic .....  | 100 kilograms, gross 3 20          |
|                | In sheets, polished, colored, or worked in any manner .....   | 150 00                     | 313                      | Soaps, other than perfume .....  | 100 kilograms, gross 3 20          |
|                | Clips and waste pieces intended for re-exacting .....   | 100 kilograms, net 16 00   |                          | Dressing made from soap, lichen, fecula and from all other substances, for sizing thread and preparing tissues ..... | 100 kilograms, gross 3 20          |
| 282            | Chemical products not specially mentioned: .....  | 5 %                        | 314                      | Prepared spices: .....   |                                    |
|                | Of an alcoholic basis .....   | ad val.                    |                          | Mustard .....  | " 4 00                             |
|                | Other .....   | 5 %                        |                          | Mustard extract .....  | " 7 50                             |
| PREPARED DYES. |   |                            |                          | Sauce, tomato .....  | " 4 50                             |
| 283            | Cochineal .....   | Free.                      |                          | Other sauces and piccalilly .....  | " 8 00                             |
| 284            | Animal kerms .....  | "                          |                          | Pepper, in powder .....  | 100 kilograms, net 20 00           |
| 284            | Lac-dye .....   | "                          | 315                      | Compound medicines: Distilled waters: .....  |                                    |
| 286            | Indigo .....  | "                          |                          | Alcoholic .....  | Dutiable as brandy. 10 00          |
| 287            | Indigo pastel and indigo for washing purposes .....   | "                          |                          | Non-alcoholic .....  | 100 kilograms, gross 8 %           |
| 288            | Paste for pastels, coarse .....   | "                          | 316                      | All others not specially mentioned .....   | ad val.                            |
| 289            | Catechu, in the mass .....  | "                          | 317                      | Chicory, roasted or ground, scorched, in grains or ground .....  | 100 kilograms, gross 8 00          |
| 290            | Arantha, prepared .....   | "                          | 318                      | Starch .....   | " 3 00                             |
| 291            | Orchil extract of lichens prepared: .....   | 4 00                       | 319                      | Pecniele of potatoes, maize &c. ....   | " 3 00                             |
|                | Moist in paste .....  | 100 kilograms, gross 4 00  | 319b                     | Tapioca: .....   |                                    |
|                | Dried (cudbear or extract of) .....   | " 8 00                     |                          | Foreign: .....   |                                    |
| 292            | Dyers' litmus (murexide) .....  | Free.                      |                          | Raw, in lumps (granular) .....   | 100 kilograms, net 12 00           |
| 293            | Extracts of dye-woods and of other tinctorial products: .....   | "                          |                          | Crushed and granulated .....   | " 11 00                            |
|                | Garcanine and other extracts of madder .....  | "                          |                          | Native .....   | 100 kilograms, gross 6 00          |
|                | Other extracts: .....   |                            | 319c                     | Dextrine and other products derived from fecule, starch, or other amylaceous substances not specified .....          | 100 kilograms, gross 3 00          |
|                | Black or violet .....   | 100 kilograms, gross 6 00  | 320                      | Sealing wax: .....   |                                    |
|                | Red and yellow .....  | 10 00                      |                          | Shaped in sticks .....   | 100 kilograms, net 11 00           |
| 294            | Dyes derived from coal-tar: .....   | 20 00                      |                          | Other .....  | 100 kilograms, gross 6 00          |
|                | Indigotine, indigoil .....  | 10 00                      | 321                      | Candles of all kinds .....   | " 10 00                            |
|                | Other coloring materials in a dry state or in paste .....   | 16 00                      | 322                      | Wax and stearic acid, manufactured .....   | " 4 00                             |
| 295            | Ultramarine: .....  | 25 00                      | 323                      | Tallow candles .....   | "                                  |
|                | Natural .....   | 8 00                       | 324                      | Islandia, glue manufactured from tendons of whales, and other similar glues .....                                    | 100 kilograms, net 40 00           |
|                | Artificial, perfumed .....  | 2 00                       | 325                      | Glue made from bones, sinews, skins, &c. ....  | Free.                              |
| 296            | Prussian blue .....   | 25 00                      | 326                      | Gelatine in powder .....   | 100 kilograms, gross 30 00         |
| 297            | Carmines: .....   | 25 00                      | 326b                     | Gelatine, in leaves or sheets, marsh, isenel, watered, gelatinized, or varnished .....                               | 100 kilograms, net 10 00           |
|                | Common .....  | 200 00                     |                          | Other .....  | 100 kilograms, gross 10 00         |
| 298            | Varnishes: Spirit varnish; turpentine varnish; oil varnish or varnish of oil and turpentine mixed .....   | 11 00                      | 326c                     | Pastes for printing cylinders, with basis of gelatine and glycerine, with or without the addition of sugar .....     | 100 kilograms, net 11 00           |
| 299            | Inks: .....   | 2 20                       | 327                      | Albamon .....  | Free.                              |
|                | Writing: in casks .....   | 3 75                       | 327b                     | Casem, pure or combined with alkalies in a dry or liquid state .....   | 8 00                               |
|                | Other than in casks .....   | 20 00                      | 328                      | Gingerbread .....  | Free.                              |
|                | Drawing ink .....   | 8 00                       | 329                      | Milk sugar or lactine .....  | "                                  |
|                | Printing ink: in casks .....  | 100 kilograms, gross 16 00 | 330                      | Blackening: .....  | 2 25                               |
| 300            | Blacks: .....   | 5 00                       |                          | In cake .....  | 3 25                               |
|                | Ivory black .....   | 100 kilograms, gross 5 00  | EARTHENWARE AND POTTERY. |  |                                    |
|                | Printers' black for engraving .....   | 1 20                       | 331                      | Fireproof pottery of common clay: .....  |                                    |
|                | Spanish black and lamp black .....  | "                          |                          | Crucibles, retorts, sagars, muffle mills and hollow wares other than bricks .....                                    | 100 kilograms, gross 1 50          |
|                | Mineral black, ground or pulverized; natural mineral black in blocks .....  | Free.                      | 332                      | Other fireproof articles: .....  |                                    |
| 301            | Pencils: .....  | "                          |                          | Bricks and wares based on silica, aluminia, bauxite, magnesia, &c. ....  | 1 00                               |
|                | Plain, of stone or of natural slate .....   | "                          |                          | Crucibles and wares of graphite, diamond or other varieties of carbon .....  | 6 00                               |
|                | Of artificial slate, uncured or covered with paper .....  | 10 00                      |                          | Bricks, solid, of fire-proof clay, of less than 2 cubic decimetres .....   | 0 50                               |
|                | Common pencils with case of white wood, varnished or not, and thick wooden carpenters' pencils .....  | 25 00                      |                          | Other bricks and slabs of fire-proof clay, of any shape .....  | 0 75                               |
|                | Fine pencils of colored wood, of cedar, or any other exotic wood, varnished or not, with or without bone or metal top .....   | 200 00                     | 333                      | Drain pipes (Y) .....  | "                                  |
| 301a           | Writing material (murex) for pencils .....  | 100 kilograms, gross 12 00 | 334                      | Flower pots of common clay .....   | 0 40                               |
| 302            | Artificial carbonous (carbon: <i>graphite</i> ), charred, for electricity and for other industrial uses: .....  | 5 00                       | 335                      | Tobacco pipes of clay .....  | Free.                              |
|                | Weighing less than 3 kilograms, per piece .....   | 10 kilograms, gross 3 00   | 336                      | Other earthenware and pottery of common clay: .....  | 0 40                               |
| 303            | Ochres, crushed or otherwise prepared for painting .....  | 0 25                       |                          | Neither glazed nor enamelled (?) .....   | 1 50                               |
| 304            | Earths of Cologne, Cassel, Italy, sienna and amber .....  | 0 50                       | 337                      | Glazed or enamelled (?) .....  | "                                  |
| 305            | Schweinfurt greens and Venetian green, blue and green ashes .....   | 5 00                       | 338                      | Stoneware: Utensils and apparatus for the manufacture of chemical products: .....                                    | 2 00                               |
| 306            | Mountain ash and Brunswick green .....  | 5 00                       |                          | Not enamelled .....  | 4 00                               |
|                | Greens resulting from admixture of chromate of lead and Prussian blue .....   | 1 00                       | 339                      | Pipes of all shapes: .....   | 0 50                               |
| 306b           | Zinc yellow or chromate of zinc .....   | 0 25                       |                          | Neither enamelled nor varnished .....  | 0 65                               |
| 307            | Talc, pulverized .....  | 6 00                       | 340                      | Other common stoneware of all kinds, sanitary apparatus, household articles, bottles, &c. ....                       | 1 50                               |
| 308            | Colors: ground in oil .....   | 3 60                       |                          | Not enamelled .....  | 2 00                               |
| 309            | Carbonate of lead prepared like colors ground in oil .....  | 3 60                       | 341                      | Other stoneware of fine pastes, with or without decorations, reds or enamel .....                                    | 2 00                               |
| 309            | Colors in paste, prepared with water, for wall paper .....  | 7 50                       | 342                      | Ceramic paving tiles: .....  |                                    |
| 310            | Lithopone .....   | 2 50                       |                          | Of common clay, neither glazed nor enamelled (?) .....   | 0 40                               |
| 310b           | Lithopone not specially mentioned .....   | 5 %                        |                          | Varnished or enamelled .....   | 0 65                               |

(1) Pipes of common or fine clay, glazed or enamelled, shall be assimilated to pipes of stoneware.

(2) Roofing tiles of common or fine clay, glazed or enamelled, shall be dutiable as such pottery of common clay, glazed or enamelled; when neither glazed nor enamelled, they shall be classed under building materials (No. 281).

(3) Paving tiles of common or fine clay, glazed or enamelled, are assimilated to stoneware (No. 451).



## EARTHEN WARE AND POTTERY—continued.

| No.     | Goods.  | Duties,<br>Frs. C. |
|---------|---|--------------------|
|         | Of baked stoneware of one color, without ornament:<br>of many colors, decorated or perforated                                 |                    |
|         | 100 kilograms, gross  | 2 00               |
| 343-344 | Faience, of common paste, and stanniferous<br>Fine faience and majolica: pottery of fine paste:                               | 3 50               |
| 345     | Not decorated   | 4 25               |
| 346     | Decorated   | 4 50               |
| 347     | Porcelain:  |                    |
|         | White:  |                    |
|         | From China and Japan  | 10 00              |
|         | Other   | 6 00               |
|         | Decorated:  |                    |
|         | From China and Japan  | 20 00              |
|         | Other   | 15 00              |
|         | Decorated and of extra thickness  | 15 00              |
|         | Parian and blaucit, white or colored  | 25 00              |
| 347b    | Articles for electricity, of porcelain, faience, white or<br>colored stoneware, without parts of metal or other<br>materials: |                    |
|         | Insulators, ball-shaped   | 5 00               |
|         | Other:  |                    |
|         | Weighting 100 grammes or more   | 7 00               |
|         | Weighting less than 100 and more than 10 grammes  | 10 00              |
|         | Weighting 10 grammes and less   | 20 00              |
| 347c    | Artificial teeth of porcelain, enamel or similar materials:<br>With fittings of precious metal                                | 300 00             |
|         | Other   | 200 00             |

## GLASS AND CRYSTAL.

|      |   |  |
|------|---|--|
| 348  | Plate glass having an area of:<br>Less than half a metre square:<br>Rough   | 0 65   |
|      | Ground or polished  | 1 10   |
|      | Tinted, silvered, or plated   | 1 30   |
|      | Half a metre square or more, but less than one metre<br>square:   |  |
|      | Rough   | 0 65   |
|      | Ground or polished  | 1 25   |
|      | Tinted, silvered, or plated   | 1 50   |
|      | One metre square or more:   |  |
|      | Rough   | 0 65   |
|      | Ground or polished  | 1 45   |
|      | Tinted, silvered, or plated   | 2 00   |
| 348b | The same, bevelled, engraved, cut or<br>shaped  | Duty on plate glass, according<br>to kind, increased by 20%. |
| 348c | The same, wired   | Duty on plate glass, according<br>to kind, increased by 25%. |
| 348d | The same, opaque  | Duty on plate glass, according<br>to kind, increased by 15%. |
|      | Glass, rough cast of all thicknesses, with or without<br>grooves or perforations; glass cast or moulded in any<br>shape and of any size, slabs, tiles, roofing tiles, panes,<br>pipes, or paving slabs: |  |
| 349  | Of ordinary glass   | 2 50   |
| 349b | Of extra white glass, colored or lightly tinted, except<br>the natural color of glass   | 4 00   |
| 349c | Printed or decorated  | 4 00   |
| 349d | Wired   | Duty on cast glass, according<br>to kind, increased by 10%.  |
| 349e | Articles for electricity, of glass without<br>metal fittings  | Durable as articles of<br>porcelain for electricity          |
| 350  | Table glass (gobeleterie) of glass or crystal:<br>Plain or moulded, white or natural colour   |  |
|      | 100 kilograms, gross  | 3 20   |
|      | Dyed in the mass of one color   | 3 20   |
|      | Etched, cut or engraved otherwise than for the purpose<br>of effacing the marks of the pencil   | 8 00   |
|      | Decorated in gold, in color, or otherwise   | 14 00  |
|      | Articles for lighting purposes:   |  |
|      | Glasses or chimneys for lighting:   |  |
|      | Of common glass   | 2 65   |
|      | Of finer glass, called crystal, and of crystal  | 4 00   |
|      | Other   | 2 65   |
|      | Reflectors, shades, globes or verrières:  |  |
|      | Of several colors, decorated with gold or otherwise,<br>cut or engraved   | 16 00  |
|      | Other   | 9 00   |
| 351  | Window glass:   |  |
|      | Ordinary  | 1 75   |
|      | Colored or slightly tinted glass, unadulated glass  |  |
|      | 100 kilograms, gross  | 4 50   |
|      | Framed window glass, colored glass or other, enamelled,<br>decorated, with lithographic, photographic or other<br>prints, with hand-paintings, with letters, or with<br>other ornaments                 | 20 00  |
| 352  | Watch glasses: Rough, for toy watches   | 15 00  |
| 353  | Glasses for clocks, flat, cut and polished  | 25 00  |
| 354  | Glasses for clocks, other, and cut and polished watch<br>glasses  | 50 00  |
| 355  | Spectacle and optical glasses: plane, convex or concave<br>100 kilograms, net   | 13 00  |
| 356  | "Keyholes" or window glass cut on one surface and "keyholes"<br>glass, plain on one side, even polished, convex or concave<br>on the other  | 15 00  |
| 357  | Spectacle glasses, polished and cut   | 150 00   |
| 358  | Vitrifications: Vitrifications and enamel in lumps and<br>tubs: Not cut   | 5 00   |
|      | Cut, not re-baked   | 6 00   |
|      | Spoon glass, balls and artificial coral of glass  | 14 00  |
|      | Glass beads and other vitrification in beads, pierced<br>or cut   | 10 00  |
|      | Imitation precious stones, chrysolite, colored or not, of<br>glass  | 30 00  |
|      | Flowers and ornaments of beads and porcelain,<br>mosaics on paper   | 20 00  |

| No.  | Goods.   | Duties,<br>Frs. C.   |
|------|--|----------------------|
|      | Wreaths, finishe or not, and other articles in<br>vitrification or porcelain, with or without metal<br>ornaments | 100 kilograms, net   |
| 359  | Carboys:   |                      |
|      | Uncovered  | 100 kilograms, gross |
|      | Covered or surrounded with osier or iron or steel wire   | 1 25                 |
|      | 100 kilograms, gross   | 1 60                 |
|      | Bonbonnes and demijohns:   |                      |
|      | Uncovered  | 1 25                 |
|      | Covered or surrounded with osier or with iron or<br>steel wire   | 100 kilograms, gross |
|      | 4 80   |                      |
|      | Ordinary bottles of any capacity:  |                      |
|      | For mineral waters   | 1 25                 |
|      | So-called "fiaschi"  | 5 75                 |
|      | Other  | 1 70                 |
|      | Bottles with ball stopper, ground or not   | 2 40                 |
|      | Ordinary cyphons   | 3 50                 |
|      | Ordinary phials and flasks   | 4 00                 |
| 359b | Ordinary bottles, furnished with mechanical stoppers:  |                      |
|      | Beer bottles   | 100 kilograms, gross |
|      | 8 75   |                      |
|      | 359c Phials and flasks with emery ground stoppers  | 8 00                 |
| 359d | So-called champagne bottles  | 1 25                 |
| 359e | Bottles with perforated ring:  |                      |
|      | Beer bottles   | 1 40                 |
|      | Other  | 2 55                 |
| 360  | Fuller or broken glass   | Free.                |
| 361  | Incaudescence electric lamps:  |                      |
|      | With carbon filaments, with mountings, 100 kilograms, net  | 80 00                |
|      | With metallic filaments, with mountings  | 140 00               |
|      | Without mountings  | 230 00               |
| 362  | Glass articles not elsewhere mentioned in the Tariff   |                      |
|      | 100 kilograms, net   | 12 00                |

## YARNS.

|      |  |   |
|------|--|---|
| 363  | Yarns of linen, hemp and ramie, pure, not glazed,<br>measuring to the kilogramme of single yarn: |   |
|      | Single, unbleached, in skeins:   |   |
|      | 2,000 metres or less   | 16 00   |
|      | More than 2,000 and up to 5,000 metres   | 18 00   |
|      | More than 5,000 and up to 10,000   | 23 00   |
|      | More than 10,000 metres  | 33 00   |
|      | Single, unbleached, in balls, on cardboard or otherwise:   |   |
|      | 2,000 metres or less   | 20 00   |
|      | More than 2,000 and up to 5,000 metres   | 22 50   |
|      | More than 5,000 and up to 10,000   | 28 75   |
|      | More than 10,000 metres  | 41 25   |
|      | Single, bleached or dyed, in skeins:   |   |
|      | 2,000 metres or less   | 20 80   |
|      | More than 2,000 and up to 5,000 metres   | 23 40   |
|      | More than 5,000 and up to 10,000   | 29 90   |
|      | More than 10,000 metres  | 42 90   |
|      | Single, bleached or dyed, in balls, on cardboard or otherwise:                                   |   |
|      | 2,000 metres or less   | 24 96   |
|      | More than 2,000 and up to 5,000 metres   | 28 08   |
|      | More than 5,000 and up to 10,000   | 35 88   |
|      | More than 10,000 metres  | 51 48   |
| 363b | Twisted, unbleached, in skeins:  |   |
|      | 2,000 metres or less   | 20 80   |
|      | More than 2,000 and up to 5,000 metres   | 23 40   |
|      | More than 5,000 and up to 10,000   | 29 90   |
|      | More than 10,000 metres  | 42 90   |
|      | Twisted, unbleached, in balls, on cardboard or otherwise:  |   |
|      | 2,000 metres or less   | 24 96   |
|      | More than 2,000 and up to 5,000 metres   | 28 08   |
|      | More than 5,000 and up to 10,000   | 35 88   |
|      | More than 10,000 metres  | 51 48   |
|      | Yarns of linen, hemp and ramie, not glazed, measuring to<br>the kilogramme of single yarn:       |   |
|      | Pure, twisted, bleached or dyed, in skeins:  |   |
|      | 30,000 metres or less  | 67 00   |
|      | More than 30,000 and up to 40,000 metres   | 84 50   |
|      | More than 40,000 and up to 60,000  | 118 30  |
|      | More than 60,000 metres  | 170 00  |
|      | Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:                            |   |
|      | 2,000 metres or less   | 32 48   |
|      | More than 2,000 and up to 5,000 metres   | 36 48   |
|      | More than 5,000 and up to 10,000   | 46 68   |
|      | More than 10,000 and up to 20,000  | 66 90   |
|      | More than 20,000 metres  | 81 12   |
| 364  | Yarns of linen, hemp and ramie, mixed; the linen, hemp<br>or ramie predominating in weight:      | Same duty as<br>pure linen,<br>hemp and ramie,<br>according to<br>kind and class. |
| 365  | Yarns of jute, pure, not glazed, measuring to the kilo-<br>gramme of single yarn:                |   |
|      | Single, unbleached, in skeins:   |   |
|      | 2,000 metres or less   | 6 75  |
|      | From 2,001 to 4,000 metres   | 7 50  |
|      | More than 4,000 metres   | 11 00   |
|      | Single, unbleached, in balls, on cardboard or otherwise:   |   |
|      | 2,000 metres or less   | 8 10  |
|      | From 2,001 to 4,000 metres   | 9 00  |
|      | More than 4,000 metres   | 13 20   |
|      | Bleached or dyed in skeins:  |   |
|      | 2,000 metres or less   | 9 75  |
|      | More than 2,000 metres   | 10 50   |
|      | Bleached or dyed, in balls, on cardboard or otherwise:   |   |
|      | 2,000 metres or less   | 11 70   |
|      | More than 2,000 metres   | 12 60   |

| TARIFF.]   |  | Goods. |  | Duties. |  | No.  |  | Goods. |  | Duties. |  |
|--|--|--------|--|---------|--|--|--|--------|--|---------|--|
| No.  |  | Fr. C. |  | Fr. C.  |  | No.  |  | Fr. C. |  | Fr. C.  |  |
| Yarns of jute, not glazed, measuring to the kilogramme of single yarn:   |  |        |  |         |  | Twisted, of two or three ends, in ordinary skeins:   |  |        |  |         |  |
| Pure, twisted, unbleached, in skeins:  |  |        |  |         |  | Dyed or clouded.....   |  |        |  |         |  |
| 2,000 metres or less.....100 kilogs. gross   |  |        |  |         |  | Duty of twisted yarns, unbleached, with an addition of:  |  |        |  |         |  |
| More than 2,000 metres.....  |  |        |  |         |  | per kilog. 0 30  |  |        |  |         |  |
| Pure, twisted, unbleached, in balls, on cardboard or otherwise:  |  |        |  |         |  | Glazed.....  |  |        |  |         |  |
| 2,000 metres or less.....100 kilogs. net   |  |        |  |         |  | Duty of twisted yarns, bleached or dyed, with an addition of:  |  |        |  |         |  |
| More than 2,000 metres.....  |  |        |  |         |  | per kilog. 0 45  |  |        |  |         |  |
| Pure, twisted, bleached or dyed, in skeins:  |  |        |  |         |  | Twisted, of four threads or more, in ordinary skeins, unbleached, bleached or dyed:  |  |        |  |         |  |
| 2,000 metres or less.....100 kilogs. net   |  |        |  |         |  | Single-twisted, 1,000 metres of length of single yarn.....   |  |        |  |         |  |
| More than 2,000 metres.....  |  |        |  |         |  | Double-twisted and cables, 1,000 metres of length of single yarn.....  |  |        |  |         |  |
| Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:  |  |        |  |         |  | of single yarn.....  |  |        |  |         |  |
| 2,000 metres or less.....100 kilogs. net   |  |        |  |         |  | Double-twisted and cables, 1,000 metres of length of single yarn.....  |  |        |  |         |  |
| More than 2,000 metres.....  |  |        |  |         |  | of single yarn.....  |  |        |  |         |  |
| Pure, twisted, bleached or dyed, in balls, on cardboard or otherwise:  |  |        |  |         |  | Twisted, manufactured, i.e., in balls, on bobbins, small skeins, hanks or other forms of mercery, whatever be the number of threads, unbleached, bleached or dyed:         |  |        |  |         |  |
| 2,000 metres or less.....100 kilogs. net   |  |        |  |         |  | Single-twisted, 1,000 metres of length of single yarn.....   |  |        |  |         |  |
| More than 2,000 metres.....  |  |        |  |         |  | Double-twisted and cables, 1,000 metres of length of single yarn.....  |  |        |  |         |  |
| 365 Yarns of jute, mixed, the jute predominating in weight.....Same duty as pure yarns of jute   |  |        |  |         |  | 0 025  |  |        |  |         |  |
| 366 Yarns of phormium tenax, abaca and other vegetable fibres not mentioned, not glazed, pure or mixed; the phormium, abaca &c. predominating in weight: |  |        |  |         |  | 370 Cotton warps:  |  |        |  |         |  |
| Unbleached.....100 kilogs. gross   |  |        |  |         |  | Unbleached.....  |  |        |  |         |  |
| Bleached or dyed.....100 kilogs. net   |  |        |  |         |  | Duty of the component unbleached yarns, with an addition of:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, unbleached, in skeins: 200 metres or less.....100 kilogs. net         |  |        |  |         |  | 30%  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Duty of unbleached warps, with an addition of:   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 15%  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Duty of unbleached warps, with an addition of:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, unbleached, in balls: 200 metres or less.....100 kilogs. net          |  |        |  |         |  | 0 30   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 371 Yarns of cotton, mixed; the cotton predominating in weight.....Same duty as pure cotton yarns.   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 372 Yarns of pure wool, measuring to the kilogramme:   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Single, bleached or not, combed:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, unbleached, in balls: 200 metres or less.....100 kilogs. net          |  |        |  |         |  | 28 00  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | More than 40,500 and up to 70,500 metres.....  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 70,500 metres.....   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | Single, bleached or not, carded:   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | 10,000 metres or less.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | More than 10,000 and up to 30,500 metres.....  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 30,500 metres.....   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Single, dyed or printed, combed:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 40,500 metres or less.....   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | Single, dyed or printed, carded:   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 10,000 metres or less.....   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | More than 10,000 and up to 20,000 metres.....  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | 20,000 metres.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Twisted, for weaving, dyed or printed, bleached or not, combed:  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | Twisted, for weaving, bleached or not, carded:   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 10,000 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | More than 10,000 and up to 20,000 metres.....  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 20,000 metres.....   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | Twisted, for weaving, dyed or printed, combed:   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Twisted, for weaving, dyed or printed, carded:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 10,000 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | More than 10,000 and up to 20,000 metres.....  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 20,000 metres.....   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | Twisted, for tapestry, combed, bleached or not:  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Twisted, for tapestry, combed, dyed or printed:  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | Twisted, for tapestry, combed, dyed or printed:  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 40,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | More than 40,500 and up to 60,500 metres.....  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 60,500 metres.....   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 375 Yarns of wool mixed with filaments other than alpaca, vicuña, vicuña, yack, cashmere goat or camel's hair; the wool predominating in weight.....As pure woollen yarns. |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | 376 Yarns of alpaca, llama, vicuña, yack, cashmere goat or camel's hair; pure.....As pure woollen yarns.   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Mixed with wool, whatever proportion.....  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | Mixed with other filaments, but the yarn of alpaca, llama, vicuña, yack, cashmere goat or camel's hair predominating in weight.....  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | 377 Yarns of other animal hair:  |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | Of the Angora goat predominating in weight.....  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | Angora goat predominating in weight.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Other than of the cashmere and Angora goat or of the camel.....100 kilogs. net   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 378 Yarns of floss silk ("fleur"), measuring to the kilogramme:  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Unbleached bleached, blue, single:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 80,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | More than 80,500 metres.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Unbleached bleached blue, twisted:   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | 80,500 metres or less, in single thread.....   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | More than 80,500 metres, in single thread.....   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 379 Yarns of floss silk ("fleur"), measuring to the kilogramme:  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | Unbleached bleached, blue, single:   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 80,500 metres or less.....100 kilogs. net  |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | More than 80,500 metres.....   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Unbleached bleached blue, twisted:   |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 80,500 metres or less, in single thread.....   |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | More than 80,500 metres, in single thread.....   |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | 380 Silk thread for sewing, embroidery, trimming, for mercery:   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  | Unbleached.....100 kilogs. net   |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  | Dyed.....  |  |        |  |         |  |
| Twine or glazed yarns, single or single-twisted, measuring in length, to the kilo, bleached or dyed, in skeins:  |  |        |  |         |  | 381 Thread of waste silk (fil) of floss silk waste:  |  |        |  |         |  |
| 200 metres or less.....100 kilogs. net   |  |        |  |         |  | Single.....  |  |        |  |         |  |
| More than 200 and up to 500 metres.....  |  |        |  |         |  | Twisted.....   |  |        |  |         |  |
| 500 and up to 1,000.....   |  |        |  |         |  |  |  |        |  |         |  |
| 1,000 metres.....  |  |        |  |         |  |  |  |        |  |         |  |

| No.  | YARNS—continued,<br>Goods.  | Duties,<br>Frs. C.  | No.  | Goods.  | Duties,<br>Frs. C. |
|------|---|---|------|---|--------------------|
| 581  | Thread, real of artificial silk, single, twisted, unbleached or dyed:   |   |      | 18, 19 or 20 threads ..... 100 kilograms, net   | 265 00             |
|      | Pure .....  | As chemical alcoholic products not mentioned.             |      | 21, 22 or 23 threads ..... "  | 395 00             |
|      | Mixed .....   | Dutiable according to the most highly component material. |      | More than 23 threads ..... "  | 530 00             |
|      |   |   |      | Table linen, damasked, clothed, bleached or mixed with white or dyed threads ..... As unbleached linen, with an addition of 40%   |                    |
| 582  | Tissues of linen, hemp or ramie, pure, plain or figured:  |   | 588  | Drills, unbleached ..... 100 kilograms, net   | 120 00             |
|      | Unbleached, showing in warp and wool, in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):               |   |      | Drills, cream-colored, white or mixed with bleached, unbleached or dyed threads ..... 100 kilograms, net  | 163 00             |
|      | Above 40 kilogrammes per 100 square metres:   |   | 589  | Trimmings, ribbons and ashes, of twine:   |                    |
|      | 6 threads or less ..... 100 kilograms, net  | 24 00   |      | Unbleached, brownish or grass bleached ..... 100 kilograms, net   | 149 00             |
|      | 7 or 8 threads ..... "  | 35 00   |      | Cream-colored, bleached, or dyed ..... "  | 180 00             |
|      | 9 or 10 threads ..... "   | 45 00   | 590  | Hosiery: Gloves ..... "   | 800 00             |
|      | 11 or 12 threads ..... "  | 55 00   |      | Other articles of all kinds:  |                    |
|      | More than 12 threads ..... "  | 70 00   |      | Tissues in the piece ..... "  | 80 00              |
|      | From 10 to 40 kilogrammes inclusive per 100 square metres:  |   |      | All other articles, including clothing or parts of clothing, made up or not ..... 100 kilograms, net  | 300 00             |
|      | 6 threads or less ..... 100 kilograms, net  | 15 00   |      | All articles, other than gloves of hosiery, embroidered by hand or by machine, or with trimmings or lace-work ..... 100 kilograms, net  | 600 00             |
|      | 7 or 8 threads ..... "  | 65 00   | 591  | Machine-made lace: Bobbinet tulle or guipure in bands or widths, blonde, laces, tape, trimmings, tatings and, generally, all fancy articles, other than bobbinet tulle for curtains, counterpanes and tulle properly so-called: |                    |
|      | 9 or 10 threads ..... "   | 80 00   |      | Unbleached ..... 100 kilograms, net   | 200 00             |
|      | 11 or 12 threads ..... "  | 100 00  |      | Bleached ..... "  | 240 00             |
|      | 13 or 14 threads ..... "  | 125 00  |      | Dyed ..... "  | 320 00             |
|      | 15, 16 or 17 threads ..... "  | 140 00  |      | Hand-made lace: Unbleached ..... "  | 350 00             |
|      | 18, 19 or 20 threads ..... "  | 220 00  |      | Bleached ..... "  | 420 00             |
|      | 21, 22 or 23 threads ..... "  | 300 00  |      | Dyed ..... "  | 402 50             |
|      | More than 23 threads ..... "  | 400 00  | 592  | Handkerchiefs, embroidered, and other embroideries on linen, hemp or ramie (tissues):   |                    |
|      | Below 10 kilogrammes per 100 square metres:   |   |      | As embroideries on any kind of tissue.  |                    |
|      | 14 threads or less ..... 100 kilograms, net   | 150 00  | 593  | Velvets and plushes of linen, for furnishing purposes:  |                    |
|      | 15, 16 or 17 threads ..... "  | 180 00  |      | Unbleached ..... 100 kilograms, net   | 65 00              |
|      | 18, 19 or 20 threads ..... "  | 280 00  |      | Bleached, dyed or printed ..... "   | 93 00              |
|      | 21, 22 or 23 threads ..... "  | 400 00  | 593a | Tissue of linen, hemp or ramie, mixed; the linen, hemp or ramie predominating in weight:  |                    |
|      | More than 23 threads ..... "  | 500 00  |      | As tissues of pure linen, hemp, or ramie.   |                    |
| 594  | Bleached, showing in warp and wool, in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1):                 |   | 594  | Tissues of jute, pure:  |                    |
|      | Above 40 kilogrammes per 100 square metres:   |   |      | Unbleached, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):  |                    |
|      | 6 threads or less ..... 100 kilograms, net  | 33 60   |      | Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net   | 12 00              |
|      | 7 or 8 threads ..... "  | 43 00   |      | From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net  | 15 00              |
|      | 9 or 10 threads ..... "   | 43 00   |      | From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net  | 20 00              |
|      | 11 or 12 threads ..... "  | 77 00   |      | More than 35 threads ..... As tissues of linen, according to kind and class.  |                    |
|      | More than 12 threads ..... "  | 98 00   | 595  | Bleached or dyed, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):  |                    |
|      | From 10 to 40 kilogrammes inclusive per 100 square metres:  |   |      | Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net   | 18 00              |
|      | 6 threads or less ..... 100 kilograms, net  | 63 00   |      | From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net  | 21 00              |
|      | 7 or 8 threads ..... "  | 91 00   |      | From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net  | 26 00              |
|      | 9 or 10 threads ..... "   | 112 00  |      | More than 35 threads ..... As tissues of linen, bleached or dyed, according to kind and class.  |                    |
|      | 11 or 12 threads ..... "  | 140 00  | 596  | Printed, containing in warp and wool in a square of 5 centimetres side, after division of the whole by 2 (1):   |                    |
|      | 13 or 14 threads ..... "  | 175 00  |      | Up to 15 threads, single or double, plain or twilled ..... 100 kilograms, net   | 24 00              |
|      | 15, 16 or 17 threads ..... "  | 196 00  |      | From 16 to 25 threads, single or double, plain or twilled ..... 100 kilograms, net  | 27 00              |
|      | 18, 19 or 20 threads ..... "  | 308 00  |      | From 26 to 35 threads, single or double, plain or twilled ..... 100 kilograms, net  | 32 00              |
|      | 21, 22 or 23 threads ..... "  | 420 00  |      | More than 35 threads ..... As tissues of linen, printed, according to kind and class.   |                    |
|      | More than 23 threads ..... "  | 560 00  | 597  | Tissues of jute, mixed, the jute predominating in weight:   |                    |
|      | Below 10 kilogrammes per 100 square metres:   |   |      | Same duties as the component tissues.   |                    |
|      | 14 threads or less ..... 100 kilograms, net   | 210 00  | 598  | Sacks, new ..... "  |                    |
|      | 15, 16 or 17 threads ..... "  | 252 00  |      | Sacks, used, imported empty ..... "   |                    |
|      | 18, 19 or 20 threads ..... "  | 392 00  | 599  | Brail of jute yarn, measuring to the kilogramme:  |                    |
|      | 21, 22 or 23 threads ..... "  | 560 00  |      | Less than 100 metres ..... 100 kilograms, net   | 16 50              |
|      | More than 23 threads ..... "  | 700 00  |      | 100 metres and more ..... "   | 20 00              |
| 594  | Printed, dyed and figured, showing in warp and wool in a square of 5 millimetres side, after division of the whole by two, such tissues weighing (1): |   | 400  | Solen of jute yarn ..... "  | 80 00              |
|      | Above 40 kilogrammes per 100 square metres:   |   |      | 400b Trimmings, ribbons, laces ..... "  | 80 00              |
|      | 6 threads or less ..... 100 kilograms, net  | 28 64   | 401  | Carpets, long or short nap:   |                    |
|      | 7 or 8 threads ..... "  | 56 35   |      | Unbleached ..... "  | 20 00              |
|      | 9 or 10 threads ..... "   | 72 45   |      | Bleached or dyed ..... "  | 26 00              |
|      | 11 or 12 threads ..... "  | 88 55   |      | Printed ..... "   | 32 00              |
|      | More than 12 threads ..... "  | 112 70  | 402  | Velvets and plushes, for furnishing purposes:   |                    |
|      | From 10 to 40 kilogrammes inclusive per 100 square metres:  |   |      | Unbleached ..... 100 kilograms, net   | 65 00              |
|      | 6 threads or less ..... 100 kilograms, net  | 72 45   |      | Bleached, dyed or printed ..... "   | 80 00              |
|      | 7 or 8 threads ..... "  | 104 65  | 403  | Tissues of phoradendron tenax, abaca and other vegetable fibres not mentioned:  |                    |
|      | 9 or 10 threads ..... "   | 128 80  |      | As tissues of jute.   |                    |
|      | 11 or 12 threads ..... "  | 161 00  |      |   |                    |
|      | 13 or 14 threads ..... "  | 201 25  |      |   |                    |
|      | 15, 16 or 17 threads ..... "  | 225 40  |      |   |                    |
|      | 18, 19 or 20 threads ..... "  | 354 20  |      |   |                    |
|      | 21, 22 or 23 threads ..... "  | 483 00  |      |   |                    |
|      | More than 23 threads ..... "  | 644 00  |      |   |                    |
|      | Below 10 kilogrammes per 100 square metres:   |   |      |   |                    |
|      | 14 threads or less ..... 100 kilograms, net   | 241 50  |      |   |                    |
|      | 15, 16 or 17 threads ..... "  | 289 80  |      |   |                    |
|      | 18, 19 or 20 threads ..... "  | 450 80  |      |   |                    |
|      | 21, 22 or 23 threads ..... "  | 644 00  |      |   |                    |
|      | More than 23 threads ..... "  | 805 00  |      |   |                    |
| 595  | Tissues of linen, hemp or ramie, pure:  |   |      |   |                    |
|      | Olecloth and linoleum (including linoleum with reverse of jute) ..... 100 kilograms, net  | 25 00   |      |   |                    |
| 595b | Cloth prepared for artists, damasked:   | 80 00   |      |   |                    |
| 596  | Linen for hangings or bedding, damasked:  |   |      |   |                    |
|      | Unbleached ..... 100 kilograms, net   | 112 00  |      |   |                    |
|      | Cream-colored, bleached or mixed with white or dyed threads ..... 100 kilograms, net  | 156 50  |      |   |                    |
| 597  | Table linen, damasked, unbleached, containing in the warp in a square of 5 millimetres side (2):  |   |      |   |                    |
|      | 12 threads or less ..... 100 kilograms, net   | 83 00   |      |   |                    |
|      | 13 or 14 threads ..... "  | 129 00  |      |   |                    |
|      | 15, 16 or 17 threads ..... "  | 165 00  |      |   |                    |

(1) In counting the threads, both of the warp and wool, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.

(2) Fractions shall be ignored in counting the threads of the warp.

(1) In counting the threads, both of the warp and wool, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.



| TARIFF.] |   |                    |     |  |                    |
|----------|---|--------------------|-----|--|--------------------|
| No.      | Goods.  | Duties.<br>Frs. C. | No. | Goods.   | Duties.<br>Frs. C. |
| 401      | Tissues of cotton:                                    |                    |     | 5 kilograms, inclusive to 7 kilograms, exclusive:        |                    |
|          | Tissues of cotton, pure, plain, twilled, and drills:  |                    |     | 27 threads or less .....                                 | 151 80             |
|          | Unbleached (1), containing in warp and weft in a      |                    |     | 28 to 35 threads .....                                   | 166 80             |
|          | square of 5 mm. side, such tissues weighing:          |                    |     | 36 to 43 threads .....                                   | 238 80             |
|          | 13 kilograms, and more per 100 sq. metres:            |                    |     | 44 threads or more .....                                 | 360 00             |
|          | 27 threads or less .....                              | 62 00              |     | 3 kilograms, inclusive to 5 kilograms, exclusive:        |                    |
|          | 28 to 35 threads .....                                | 77 00              |     | 27 threads or less .....                                 | 276 00             |
|          | 36 to 43 threads .....                                | 96 00              |     | 28 to 35 threads .....                                   | 344 40             |
|          | 44 threads or more .....                              | 113 00             |     | 36 to 43 threads .....                                   | 438 00             |
|          | 11 kilos, inclusive, to 13 kilos, exclusive:          |                    |     | 44 threads or more .....                                 | 660 00             |
|          | 27 threads or less .....                              | 70 00              |     | Less than 3 kilograms, per 100 square metres .....       | 744 00             |
|          | 28 to 35 threads .....                                | 87 00              |     | Per 100 kilograms, N                                     |                    |
|          | 36 to 43 threads .....                                | 107 00             |     | Manufactured wholly or in part with bleached threads     |                    |
|          | 44 threads or more .....                              | 131 00             |     | (1) (2) (3):   |                    |
|          | 9 kilos, inclusive, to 11 kilos, exclusive:           |                    |     | Containing in warp and weft in a square of 5 mm.         |                    |
|          | 27 threads or less .....                              | 90 00              |     | side, such tissues weighing:                             |                    |
|          | 28 to 35 threads .....                                | 111 00             |     | 13 kilograms, or more per 100 square metres:             |                    |
|          | 36 to 43 threads .....                                | 138 00             |     | 27 threads or less .....                                 | 105 40             |
|          | 44 threads or more .....                              | 172 00             |     | 28 to 35 threads .....                                   | 130 90             |
|          | 7 kilos, inclusive, to 9 kilos, exclusive:            |                    |     | 36 to 43 threads .....                                   | 163 20             |
|          | 27 threads or less .....                              | 107 00             |     | 44 threads or more .....                                 | 200 00             |
|          | 28 to 35 threads .....                                | 129 00             |     | 11 kilograms, inclusive to 13 kilograms, exclusive:      |                    |
|          | 36 to 43 threads .....                                | 155 00             |     | 27 threads or less .....                                 | 119 00             |
|          | 44 threads or more .....                              | 230 00             |     | 28 to 35 threads .....                                   | 147 90             |
|          | 5 kilos, inclusive, to 7 kilos, exclusive:            |                    |     | 36 to 43 threads .....                                   | 181 90             |
|          | 27 threads or less .....                              | 129 00             |     | 44 threads or more .....                                 | 222 70             |
|          | 28 to 35 threads .....                                | 139 00             |     | 9 kilograms, inclusive to 11 kilograms, exclusive:       |                    |
|          | 36 to 43 threads .....                                | 193 00             |     | 27 threads or less .....                                 | 153 00             |
|          | 44 threads or more .....                              | 200 00             |     | 28 to 35 threads .....                                   | 188 70             |
|          | 3 kilos, inclusive, to 5 kilos, exclusive:            |                    |     | 36 to 43 threads .....                                   | 234 60             |
|          | 27 threads or less .....                              | 230 00             |     | 44 threads or more .....                                 | 292 40             |
|          | 28 to 35 threads .....                                | 287 00             |     | 7 kilograms, inclusive to 9 kilograms, exclusive:        |                    |
|          | 36 to 43 threads .....                                | 340 00             |     | 27 threads or less .....                                 | 181 90             |
|          | 44 threads or more .....                              | 350 00             |     | 28 to 35 threads .....                                   | 222 70             |
|          | Less than 2 kilograms, to the 100 square metres ..... | 620 00             |     | 36 to 43 threads .....                                   | 280 50             |
|          | Per 100 kilograms, N                                  |                    |     | 44 threads or more .....                                 | 391 00             |
|          | Manufactured wholly or in part with unbleached        |                    |     | 5 kilograms, inclusive to 7 kilograms, exclusive:        |                    |
|          | threads, glazed or mercerised (1) (2) (3):            |                    |     | 27 threads or less .....                                 | 219 90             |
|          | Containing in warp and weft in a square of 5 mm.      |                    |     | 28 to 35 threads .....                                   | 236 30             |
|          | side, such tissues weighing:                          |                    |     | 36 to 43 threads .....                                   | 338 30             |
|          | 13 kilograms, and more per 100 square metres:         |                    |     | 44 threads or more .....                                 | 510 00             |
|          | 27 threads or less .....                              | 123 00             |     | 3 kilograms, inclusive to 5 kilograms, exclusive:        |                    |
|          | 28 to 35 threads .....                                | 145 50             |     | 27 threads or less .....                                 | 391 00             |
|          | 36 to 43 threads .....                                | 174 00             |     | 28 to 35 threads .....                                   | 487 90             |
|          | 44 threads or more .....                              | 207 00             |     | 36 to 43 threads .....                                   | 612 00             |
|          | 11 kilograms, inclusive to 13 kilograms, exclusive:   |                    |     | 44 threads or more .....                                 | 955 00             |
|          | 27 threads or less .....                              | 135 00             |     | Less than 3 kilograms, per 100 square metres .....       | 1,054 00           |
|          | 28 to 35 threads .....                                | 160 50             |     | Per 100 kilograms, N                                     |                    |
|          | 36 to 43 threads .....                                | 190 50             |     | Manufactured wholly or in part with bleached threads     |                    |
|          | 44 threads or more .....                              | 226 50             |     | glazed or mercerised (1) (2) (3):                        |                    |
|          | 9 kilograms, inclusive to 11 kilograms, exclusive:    |                    |     | Containing in warp and weft in a square of 5 mm.         |                    |
|          | 27 threads or less .....                              | 165 00             |     | side, such tissues weighing:                             |                    |
|          | 28 to 35 threads .....                                | 196 50             |     | 13 kilograms, or more per 100 square metres:             |                    |
|          | 36 to 43 threads .....                                | 237 00             |     | 27 threads or less .....                                 | 135 40             |
|          | 44 threads or more .....                              | 288 00             |     | 28 to 35 threads .....                                   | 160 90             |
|          | 7 kilograms, inclusive to 9 kilograms, exclusive:     |                    |     | 36 to 43 threads .....                                   | 193 20             |
|          | 27 threads or less .....                              | 140 50             |     | 44 threads or more .....                                 | 250 00             |
|          | 28 to 35 threads .....                                | 228 50             |     | 11 kilograms, inclusive to 13 kilograms, exclusive:      |                    |
|          | 36 to 43 threads .....                                | 277 50             |     | 27 threads or less .....                                 | 140 00             |
|          | 44 threads or more .....                              | 375 00             |     | 28 to 35 threads .....                                   | 177 90             |
|          | 5 kilograms, inclusive to 7 kilograms, exclusive:     |                    |     | 36 to 43 threads .....                                   | 211 90             |
|          | 27 threads or less .....                              | 223 50             |     | 44 threads or more .....                                 | 352 70             |
|          | 28 to 35 threads .....                                | 238 50             |     | 9 kilograms, inclusive to 11 kilograms, exclusive:       |                    |
|          | 36 to 43 threads .....                                | 328 50             |     | 27 threads or less .....                                 | 183 00             |
|          | 44 threads or more .....                              | 480 00             |     | 28 to 35 threads .....                                   | 218 70             |
|          | 3 kilograms, inclusive to 5 kilograms, exclusive:     |                    |     | 36 to 43 threads .....                                   | 254 60             |
|          | 27 threads or less .....                              | 375 00             |     | 44 threads or more .....                                 | 322 40             |
|          | 28 to 35 threads .....                                | 450 50             |     | 7 kilograms, inclusive to 9 kilograms, exclusive:        |                    |
|          | 36 to 43 threads .....                                | 570 00             |     | 27 threads or less .....                                 | 211 90             |
|          | 44 threads or more .....                              | 855 00             |     | 28 to 35 threads .....                                   | 232 70             |
|          | Less than 3 kilograms, per 100 square metres .....    | 960 00             |     | 36 to 43 threads .....                                   | 310 50             |
|          | Per 100 kilograms, N                                  |                    |     | 44 threads or more .....                                 | 421 00             |
| 405      | Bleached (2):   |                    |     | 5 kilograms, inclusive to 7 kilograms, exclusive:        |                    |
|          | Containing in warp and weft in a square of 5 mm.      |                    |     | 27 threads or less .....                                 | 249 30             |
|          | side, such tissues weighing:                          |                    |     | 28 to 35 threads .....                                   | 266 30             |
|          | 13 kilograms, or more per 100 square metres:          |                    |     | 36 to 43 threads .....                                   | 368 30             |
|          | 27 threads or less .....                              | 74 40              |     | 44 threads or more .....                                 | 540 00             |
|          | 28 to 35 threads .....                                | 92 40              |     | 3 kilograms, inclusive to 5 kilograms, exclusive:        |                    |
|          | 36 to 43 threads .....                                | 115 20             |     | 27 threads or less .....                                 | 421 00             |
|          | 44 threads or more .....                              | 141 60             |     | 28 to 35 threads .....                                   | 517 90             |
|          | 11 kilograms, inclusive to 13 kilograms, exclusive:   |                    |     | 36 to 43 threads .....                                   | 642 00             |
|          | 27 threads or less .....                              | 84 00              |     | 44 threads or more .....                                 | 965 00             |
|          | 28 to 35 threads .....                                | 124 00             |     | Less than 3 kilograms, per 100 square metres .....       | 1,084 00           |
|          | 36 to 43 threads .....                                | 157 20             |     | Per 100 kilograms, N                                     |                    |
|          | 44 threads or more .....                              | 276 00             |     | 1055   |                    |
|          | 5 kilograms, inclusive to 7 kilograms, exclusive:     |                    |     | Bands of pure cotton, plain, for surgical dressing, of a |                    |
|          | 27 threads or less .....                              | 108 00             |     | maximum breadth of 15 mm. and not more than 10           |                    |
|          | 28 to 35 threads .....                                | 125 20             |     | metres long, weighing more than 3 kilograms, per 100     |                    |
|          | 36 to 43 threads .....                                | 165 60             |     | square metres, having not more than 16 threads in        |                    |
|          | 44 threads or more .....                              | 206 40             |     | warp and weft in a square of 5 millimetres side;         |                    |
|          | 7 kilograms, inclusive to 9 kilograms, exclusive:     |                    |     | and remnants of cotton tissues of the same kind, 1       |                    |
|          | 27 threads or less .....                              | 128 40             |     | metre or less in length, packed separately               |                    |
|          | 28 to 35 threads .....                                | 157 20             |     | Unbleached .....   | 150 00             |
|          | 36 to 43 threads .....                                | 198 40             |     | Bleached (even rendered aseptic) .....                   | 200 00             |
|          | 44 threads or more .....                              | 276 00             |     | Per 100 kilograms, N                                     |                    |

(\*) Tissues of this kind, mercerised in the piece or giffered, counting 30 hatching ("baehures") or more to the 5 millimetres, pay, in addition, the surtax mentioned in No. 406b (1) franc per 100 kilograms.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surtax for manufacture with dyed, bleached or glazed threads will not be levied when the effect produced by the dyed, bleached or glazed threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of this kind giffered, counting 30 hatching ("baehures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(4) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff the surtax for manufacture with dyed, bleached or grey threads will not be levied when the effect produced by the dyed, bleached or grey threads does not exceed one-tenth of the total surface of striped tissues.

(6) Tissues of this kind giffered, counting 30 hatching ("baehures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(\*) Not including, in the case of isolated bands and remnants, the taxes on the isolform.

| No.           | TISSUES—continued.<br>Goods.  | Duties,<br>Frs. C. | No.                                     | Goods.   | Duties,<br>Frs. C.    |           |
|---------------|---|--------------------|---|--|-----------------------|-----------|
| 406 Dyed: (2) |   |                    |   | 5 kilograms, inclusive to 7 kilograms, exclusive:<br>27 threads or less ..... Per 100 kilograms, N | 253 50                |           |
|               | Containing in warp and weft in a square of 5 millimètres side, such tissues weighing: |                    |   | 28 to 33 threads.....  | 265 50                |           |
|               | 13 kilograms, or more per 100 square metres:  |                    |   | 36 to 43 threads.....  | 328 50                |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 92 00              |   | 44 threads or more.....  | 510 00                |           |
|               | 28 to 35 threads.....   | 107 00             |   | 3 kilograms, inclusive to 5 kilograms, exclusive:<br>27 threads or less ..... Per 100 kilograms, N | 405 00                |           |
|               | 36 to 43 threads.....   | 126 00             |   | 28 to 35 threads.....  | 450 50                |           |
|               | 44 threads or more.....   | 148 00             |   | 36 to 43 threads.....  | 600 00                |           |
|               | 11 kilograms, inclusive to 13 kilograms, exclusive:                                   |                    |   | 44 threads or more.....  | 885 00                |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 100 00             |   | Less than 3 kilograms, per 100 sq. metres: "   | 990 00                |           |
|               | 28 to 35 threads.....   | 117 00             |   |  |                       |           |
|               | 36 to 43 threads.....   | 137 00             |   | Tissues of pure cotton:  |                       |           |
|               | 44 threads or more.....   | 161 00             | 406 Mercerised:                         |  | Duties as on tis-     |           |
|               | 9 kilograms, inclusive to 11 kilograms, exclusive:                                    |                    |   |  | sues un-              |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 120 00             |   |  | bleached,             |           |
|               | 28 to 35 threads.....   | 141 00             |   |  | bleached,             |           |
|               | 36 to 43 threads.....   | 168 00             |   |  | dyed (in              |           |
|               | 44 threads or more.....   | 202 00             |   |  | this piece),          |           |
|               | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |                    |   |  | or printed            |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 137 00             |   |  | according             |           |
|               | 28 to 35 threads.....   | 161 00             |   |  | to kind,              |           |
|               | 36 to 43 threads.....   | 195 00             |   |  | plus per              |           |
|               | 44 threads or more.....   | 260 00             |   |  | 100 kilograms,        |           |
|               | 5 kilograms, inclusive to 7 kilograms, exclusive:                                     |                    |   |  | frs. 10 00            |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 159 00             |   |  |                       |           |
|               | 28 to 35 threads.....   | 169 00             |   |  |                       |           |
|               | 36 to 43 threads.....   | 229 00             |   |  |                       |           |
|               | 44 threads or more.....   | 330 00             | 407 Plain, twilled and drills, printed: |  |                       |           |
|               | 3 kilograms, inclusive to 5 kilograms, exclusive:                                     |                    |   | Kerchiefs, foulards, mufflers, shawls of pure  |                       |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 260 00             |   | cotton, plain, even dry-stamped (goffered) in the  |                       |           |
|               | 28 to 35 threads.....   | 317 00             |   | piece or cut out, with or without woven or   |                       |           |
|               | 36 to 43 threads.....   | 390 00             |   | knotted fringes.....   |                       |           |
|               | 44 threads or more.....   | 580 00             |   | Printed: Of 1 color on white ground.....   | Duties on             |           |
|               | Less than 3 kilograms, per 100 sq. metres   | 650 00             |   |  | cotton tis-           |           |
|               | Manufactured wholly or in part with dyed threads                                      |                    |   |  | sues un-              |           |
|               | (1) (2) (3):  |                    |   |  | bleached,             |           |
|               | Containing in warp and weft in a square of 5 milli-                                   |                    |   |  | according             |           |
|               | mètres side, such tissues weighing:   |                    |   |  | to class,             |           |
|               | 13 kilograms, or more per 100 square metres:  |                    |   |  | plus 1 fr.            |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 123 00             |   |  | 85 c. per             |           |
|               | 28 to 35 threads.....   | 145 50             |   |  | 100 sq.               |           |
|               | 36 to 43 threads.....   | 174 00             |   |  | mètres                |           |
|               | 44 threads or more.....   | 207 00             |   | Of 2 colors.....   | Duties on             |           |
|               | 11 kilograms, inclusive to 13 kilograms, exclusive:                                   |                    |   |  | cotton tis-           |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 135 00             |   |  | sues un-              |           |
|               | 28 to 35 threads.....   | 160 50             |   |  | bleached,             |           |
|               | 36 to 43 threads.....   | 190 50             |   |  | according             |           |
|               | 44 threads or more.....   | 226 50             |   |  | to class,             |           |
|               | 9 kilograms, inclusive to 11 kilograms, exclusive:                                    |                    |   |  | plus 3 frs.           |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 165 00             |   |  | 75 c. per             |           |
|               | 28 to 35 threads.....   | 196 50             |   |  | 100 sq.               |           |
|               | 36 to 43 threads.....   | 237 00             |   |  | mètres                |           |
|               | 44 threads or more.....   | 298 00             |   | Of 3 colors.....   | Duties on             |           |
|               | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |                    |   |  | cotton tis-           |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 190 50             |   |  | sues un-              |           |
|               | 28 to 35 threads.....   | 226 50             |   |  | bleached,             |           |
|               | 36 to 43 threads.....   | 277 50             |   |  | according             |           |
|               | 44 threads or more.....   | 375 00             |   |  | to class,             |           |
|               | 5 kilograms, inclusive to 7 kilograms, exclusive:                                     |                    |   |  | plus 5 frs.           |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 223 50             |   |  | per 100 sq.           |           |
|               | 28 to 35 threads.....   | 258 50             |   |  | mètres                |           |
|               | 36 to 43 threads.....   | 328 50             |   | Of 4 to 6 colors.....  | Duties on             |           |
|               | 44 threads or more.....   | 450 00             |   |  | cotton tis-           |           |
|               | 3 kilograms, inclusive to 5 kilograms, exclusive:                                     |                    |   |  | sues un-              |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 375 00             |   |  | bleached,             |           |
|               | 28 to 35 threads.....   | 460 50             |   |  | according             |           |
|               | 36 to 43 threads.....   | 570 00             |   |  | to class,             |           |
|               | 44 threads or more.....   | 960 00             |   |  | plus 6 frs.           |           |
|               | Less than 3 kilograms, per 100 sq. metres   |                    |   |  | 25 c. per             |           |
|               | Manufactured wholly or in part with dyed threads,                                     |                    |   |  | 100 sq.               |           |
|               | glazed or mercerised (1) (2) (4):   |                    |   |  | mètres                |           |
|               | Containing in warp and weft in a square of 5 milli-                                   |                    |   |  |                       |           |
|               | mètres side, such tissues weighing:   |                    |   | Other printed:   |                       |           |
|               | 13 kilograms, or more per 100 square metres:  |                    |   | Of 1 or 2 colors.....  | Same duty             |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 153 00             |   |  | as un-                |           |
|               | 28 to 35 threads.....   | 175 50             |   |  | bleached              |           |
|               | 36 to 43 threads.....   | 204 00             |   |  | tissues ac-           |           |
|               | 44 threads or more.....   | 237 00             |   |  | cording               |           |
|               | 11 kilograms, inclusive to 13 kilograms, exclusive:                                   |                    |   |  | to kind, with         |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 165 00             |   |  | an addition           |           |
|               | 28 to 35 threads.....   | 190 50             |   |  | of 3 frs. 75 c.       |           |
|               | 36 to 43 threads.....   | 220 50             |   |  | per 100 sq.           |           |
|               | 44 threads or more.....   | 256 50             |   |  | mètres                |           |
|               | 9 kilograms, inclusive to 11 kilograms, exclusive:                                    |                    |   |  |                       |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 195 00             |   |  | Of 3 to 6 colors..... | Same duty |
|               | 28 to 35 threads.....   | 226 50             |   |  | as un-                |           |
|               | 36 to 43 threads.....   | 267 00             |   |  | bleached              |           |
|               | 44 threads or more.....   | 318 00             |   |  | tissues ac-           |           |
|               | 7 kilograms, inclusive to 9 kilograms, exclusive:                                     |                    |   |  | cording               |           |
|               | 27 threads or less ..... Per 100 kilograms, N   | 220 50             |   |  | to kind, with         |           |
|               | 28 to 35 threads.....   | 256 50             |   |  | an addition           |           |
|               | 36 to 43 threads.....   | 307 50             |   |  | of 3 frs. 25 c.       |           |
|               | 44 threads or more.....   | 405 00             |   |  | per 100 sq.           |           |
|               |   |                    |   |  | mètres                |           |

(1) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of the tissues.

(3) Tissues of the kind, mercerised in the piece or goffered, containing 30 hatchings ("bauchures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406.

(4) Tissues of the kind, goffered, containing 30 hatchings ("bauchures") or more to the 5 millimètres pay, in addition, the surtax men listed in No. 406.

\* Stamped (gaufré) tissues counting 30 hatchings ("bauchures") or more to the 5 millimètres are treated as mercerised tissues.

† Where the breadth of the tissues exceeds one metre the duties are increased in proportion. The surtax for printing shall likewise be collected on the following tissues: Trillians or figured tissues, plaques; covers and counterpanes, quilted, and reps; duntia, damask and table linens, bobbinet counterpanes, quilted, and reps; duntia, damask and table linens, plain tulle, counterpanes, lace and fancy articles, trimmings, ribbons, plain tulle, counterpanes, lace and fancy articles, trimmings, ribbons, plain tulle, embroidered moulin cravates; curtains of tulle application, grenadine, and of embroidered tulle; noddies, figured or embroidered, for furniture or clothing.

(3) In counting the warp and weft threads, fractions of threads are ignored.



| No.   | Tissues—continued. |                   | No.   | Goods.   |                   | Duties,<br>Fr. C. |
|---|--------------------|-------------------|---|----------|-------------------|-------------------|
|   | Goods.             | Duties,<br>Fr. C. |   | Goods.   | Duties,<br>Fr. C. |                   |
| 7 kilogs. inclusive to 9 kilogs. exclusive:           |                    |                   | Brilliant or figured tissues (1), dyed (2):           |          |                   |                   |
| 27 threads or less ..... Per 100 kilogs. N            | 166 92             |                   | Containing in warp and weft (3), in a square of 5     |          |                   |                   |
| 28 to 35 threads..... " "                             | 204 36             |                   | millimetres side, such tissues weighing:              |          |                   |                   |
| 36 to 43 threads..... " "                             | 257 40             |                   | 13 kilogs. or more per 100 square metres:             |          |                   |                   |
| 44 threads or more..... " "                           | 358 80             |                   | 27 threads or less..... Per 100 kilogs. N             | 110 60   |                   |                   |
| 5 kilogs. inclusive to 7 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 130 10   |                   |                   |
| 27 threads or less ..... Per 100 kilogs. N            | 204 24             |                   | 36 to 43 threads..... " "                             | 154 80   |                   |                   |
| 28 to 35 threads..... " "                             | 216 84             |                   | 44 threads or more..... " "                           | 183 10   |                   |                   |
| 36 to 43 threads..... " "                             | 310 44             |                   | 11 kilogs. inclusive to 13 kilogs. exclusive:         |          |                   |                   |
| 44 threads or more..... " "                           | 468 00             |                   | 27 threads or less..... Per 100 kilogs. N             | 121 00   |                   |                   |
| 3 kilogs. inclusive to 5 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 143 10   |                   |                   |
| 27 threads or less ..... Per 100 kilogs. N            | 358 80             |                   | 36 to 43 threads..... " "                             | 169 10   |                   |                   |
| 28 to 35 threads..... " "                             | 447 72             |                   | 44 threads or more..... " "                           | 200 20   |                   |                   |
| 36 to 43 threads..... " "                             | 561 60             |                   | 9 kilogs. inclusive to 11 kilogs. exclusive:          |          |                   |                   |
| 44 threads or more..... " "                           | 858 00             |                   | 27 threads or less..... Per 100 kilogs. N             | 147 00   |                   |                   |
| Less than 3 kilogs. per 100 sq. metres..... " "       | 67 20              |                   | 28 to 35 threads..... " "                             | 174 30   |                   |                   |
| Brilliant or figured tissues (1), manufactured wholly |                    |                   | 36 to 43 threads..... " "                             | 209 40   |                   |                   |
| or in part with bleached threads (2) (4):             |                    |                   | 44 threads or more..... " "                           | 253 80   |                   |                   |
| Containing in warp and weft (3), in a square of 5     |                    |                   | 7 kilogs. inclusive to 9 kilogs. exclusive:           |          |                   |                   |
| millimetres side, such tissues weighing:              |                    |                   | 27 threads or less..... Per 100 kilogs. N             | 169 10   |                   |                   |
| 13 kilogs. or more per 100 square metres:             |                    |                   | 28 to 35 threads..... " "                             | 200 20   |                   |                   |
| 27 threads or less ..... Per 100 kilogs. N            | 137 02             |                   | 36 to 43 threads..... " "                             | 244 50   |                   |                   |
| 28 to 35 threads..... " "                             | 170 17             |                   | 44 threads or more..... " "                           | 329 00   |                   |                   |
| 36 to 43 threads..... " "                             | 212 16             |                   | 5 kilogs. inclusive to 7 kilogs. exclusive:           |          |                   |                   |
| 44 threads or more..... " "                           | 360 78             |                   | 27 threads or less..... Per 100 kilogs. N             | 197 70   |                   |                   |
| 11 kilogs. inclusive to 13 kilogs. exclusive:         |                    |                   | 28 to 35 threads..... " "                             | 228 70   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 154 70             |                   | 36 to 43 threads..... " "                             | 288 70   |                   |                   |
| 28 to 35 threads..... " "                             | 192 27             |                   | 44 threads or more..... " "                           | 420 00   |                   |                   |
| 36 to 43 threads..... " "                             | 236 47             |                   | 3 kilogs. inclusive to 5 kilogs. exclusive:           |          |                   |                   |
| 44 threads or more..... " "                           | 389 51             |                   | 27 threads or less..... Per 100 kilogs. N             | 329 00   |                   |                   |
| 9 kilogs. inclusive to 11 kilogs. exclusive:          |                    |                   | 28 to 35 threads..... " "                             | 405 10   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 198 90             |                   | 36 to 43 threads..... " "                             | 498 00   |                   |                   |
| 28 to 35 threads..... " "                             | 245 31             |                   | 44 threads or more..... " "                           | 715 00   |                   |                   |
| 36 to 43 threads..... " "                             | 304 98             |                   | Less than 3 kilogs. per 100 sq. metres..... " "       | 836 00   |                   |                   |
| 44 threads or more..... " "                           | 380 12             |                   | Brilliant or figured tissues (1), manufactured wholly |          |                   |                   |
| 7 kilogs. inclusive to 9 kilogs. exclusive:           |                    |                   | or in part with dyed threads (2) (4):                 |          |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 236 47             |                   | Containing in warp and weft (3), in a square of 5     |          |                   |                   |
| 28 to 35 threads..... " "                             | 289 61             |                   | millimetres side, such tissues weighing:              |          |                   |                   |
| 36 to 43 threads..... " "                             | 364 65             |                   | 13 kilogs. or more per 100 square metres:             |          |                   |                   |
| 44 threads or more..... " "                           | 508 30             |                   | 27 threads or less..... Per 100 kilogs. N             | 140 20   |                   |                   |
| 5 kilogs. inclusive to 7 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 180 10   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 285 09             |                   | 36 to 43 threads..... " "                             | 217 20   |                   |                   |
| 28 to 35 threads..... " "                             | 307 19             |                   | 44 threads or more..... " "                           | 250 10   |                   |                   |
| 36 to 43 threads..... " "                             | 439 79             |                   | 11 kilogs. inclusive to 13 kilogs. exclusive:         |          |                   |                   |
| 44 threads or more..... " "                           | 663 00             |                   | 27 threads or less..... Per 100 kilogs. N             | 166 50   |                   |                   |
| 3 kilogs. inclusive to 5 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 194 65   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 408 30             |                   | 36 to 43 threads..... " "                             | 228 65   |                   |                   |
| 28 to 35 threads..... " "                             | 534 27             |                   | 44 threads or more..... " "                           | 385 45   |                   |                   |
| 36 to 43 threads..... " "                             | 795 80             |                   | 9 kilogs. inclusive to 11 kilogs. exclusive:          |          |                   |                   |
| 44 threads or more..... " "                           | 1,215 50           |                   | 27 threads or less..... Per 100 kilogs. N             | 206 50   |                   |                   |
| Less than 3 kilogs. per 100 sq. metres..... " "       | 1,370 20           |                   | 28 to 35 threads..... " "                             | 246 45   |                   |                   |
| Brilliant or figured tissues (1), manufactured wholly |                    |                   | 36 to 43 threads..... " "                             | 290 10   |                   |                   |
| or in part with bleached threads glazed or mer-       |                    |                   | 44 threads or more..... " "                           | 365 40   |                   |                   |
| cerised (4) (5):                                      |                    |                   | 7 kilogs. inclusive to 9 kilogs. exclusive:           |          |                   |                   |
| Containing in warp and weft (3), in a square of 5     |                    |                   | 27 threads or less..... Per 100 kilogs. N             | 238 65   |                   |                   |
| millimetres side, such tissues weighing:              |                    |                   | 28 to 35 threads..... " "                             | 285 45   |                   |                   |
| 13 kilogs. or more per 100 square metres:             |                    |                   | 36 to 43 threads..... " "                             | 351 75   |                   |                   |
| 27 threads or less ..... Per 100 kilogs. N            | 167 02             |                   | 44 threads or more..... " "                           | 478 50   |                   |                   |
| 28 to 35 threads..... " "                             | 200 17             |                   | 5 kilogs. inclusive to 7 kilogs. exclusive:           |          |                   |                   |
| 36 to 43 threads..... " "                             | 242 16             |                   | 27 threads or less..... Per 100 kilogs. N             | 281 45   |                   |                   |
| 44 threads or more..... " "                           | 290 78             |                   | 28 to 35 threads..... " "                             | 418 65   |                   |                   |
| 11 kilogs. inclusive to 13 kilogs. exclusive:         |                    |                   | 36 to 43 threads..... " "                             | 615 00   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 184 70             |                   | 44 threads or more..... " "                           | 778 50   |                   |                   |
| 28 to 35 threads..... " "                             | 222 27             |                   | 3 kilogs. inclusive to 5 kilogs. exclusive:           |          |                   |                   |
| 36 to 43 threads..... " "                             | 266 47             |                   | 27 threads or less..... Per 100 kilogs. N             | 385 65   |                   |                   |
| 44 threads or more..... " "                           | 319 61             |                   | 28 to 35 threads..... " "                             | 522 00   |                   |                   |
| 9 kilogs. inclusive to 11 kilogs. exclusive:          |                    |                   | 36 to 43 threads..... " "                             | 732 00   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 228 90             |                   | 44 threads or more..... " "                           | 1,192 50 |                   |                   |
| 28 to 35 threads..... " "                             | 275 31             |                   | Less than 3 kilogs. per 100 square metres..... " "    | 1,230 00 |                   |                   |
| 36 to 43 threads..... " "                             | 324 98             |                   | Brilliant or figured tissues (1), manufactured wholly |          |                   |                   |
| 44 threads or more..... " "                           | 410 12             |                   | or in part with dyed threads glazed or mer-           |          |                   |                   |
| 7 kilogs. inclusive to 9 kilogs. exclusive:           |                    |                   | cerised (4) (5):                                      |          |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 266 47             |                   | Containing in warp and weft (3), in a square of 5     |          |                   |                   |
| 28 to 35 threads..... " "                             | 319 61             |                   | millimetres side, such tissues weighing:              |          |                   |                   |
| 36 to 43 threads..... " "                             | 394 65             |                   | 13 kilogs. or more per 100 square metres:             |          |                   |                   |
| 44 threads or more..... " "                           | 538 30             |                   | 27 threads or less..... Per 100 kilogs. N             | 180 20   |                   |                   |
| 5 kilogs. inclusive to 7 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 210 15   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 315 09             |                   | 36 to 43 threads..... " "                             | 247 20   |                   |                   |
| 28 to 35 threads..... " "                             | 337 19             |                   | 44 threads or more..... " "                           | 290 10   |                   |                   |
| 36 to 43 threads..... " "                             | 469 79             |                   | 11 kilogs. inclusive to 13 kilogs. exclusive:         |          |                   |                   |
| 44 threads or more..... " "                           | 698 00             |                   | 27 threads or less..... Per 100 kilogs. N             | 147 00   |                   |                   |
| 3 kilogs. inclusive to 5 kilogs. exclusive:           |                    |                   | 28 to 35 threads..... " "                             | 229 65   |                   |                   |
| 27 threads or less..... Per 100 kilogs. N             | 538 30             |                   | 36 to 43 threads..... " "                             | 266 65   |                   |                   |
| 28 to 35 threads..... " "                             | 664 27             |                   | 44 threads or more..... " "                           | 315 45   |                   |                   |
| 36 to 43 threads..... " "                             | 825 60             |                   |   |          |                   |                   |
| 44 threads or more..... " "                           | 1,248 50           |                   |   |          |                   |                   |
| Less than 3 kilogs. per 100 sq. metres..... " "       | 1,400 20           |                   |   |          |                   |                   |

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou molles" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues having a figure of the surlux, called "soft" or "sofles"; (3) tissues having a figure of the surlux, called "soft" or "sofles"; (4) tissues of the kind, mercedised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(2) Tissues of the kind, mercedised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercedised threads does not exceed one-tenth of the total surface of striped tissues.

(6) Tissues of the kind, goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406 (respectively 15 and 10 francs per 100 kilogrammes).

(1) The duties levied on figured tissues are applied to (1) tissues "à 5 lames ou molles" presenting in their texture the effect of checks, provided that this effect does not involve the application of the surtax prescribed in No. 411; (2) tissues having a figure of the surlux, called "soft" or "sofles"; (3) tissues having a figure of the surlux, called "soft" or "sofles"; (4) tissues of the kind, mercedised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(2) Tissues of the kind, mercedised in the piece or goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

(3) In counting the warp and weft threads, fractions of threads are ignored.

(4) In the General Tariff, tissues with stripes at a distance of less than a metre from one another are included in this category.

(5) In the Minimum Tariff the surtax for manufacture will not be exacted when the effect produced by the dyed, bleached, glazed or mercedised threads does not exceed one-tenth of the total surface of striped tissues.

(6) Tissues of the kind, goffered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406.

| No.  | Goods.   | Duties.<br>Frs. C. | No. | Goods.   | Duties.<br>Frs. C.       |
|--|--|--------------------|-----|--|--------------------------|
| 9  | kilogs, inclusive to 11 kilogs, exclusive:   |                    |     | Manufactured with unbleached threads, glazed or mercerised (1) (2):  |                          |
| 27 threads or less .....   | Per 100 kilogs. N  | 235 50             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 210 00 |
| 28 to 35 threads .....   | "  | 276 45             |     | From 8 to 10 threads, inclusive .....  | " 285 00                 |
| 36 to 43 threads .....   | "  | 329 10             |     | From 10 to 12 threads, inclusive .....   | " 360 00                 |
| 44 threads or more .....   | "  | 395 40             |     | More than 12 threads .....   | " 480 00                 |
| 10   | kilogs, inclusive to 9 kilogs, exclusive:  |                    |     | Manufactured with bleached threads, glazed or mercerised (1) (2):  |                          |
| 27 threads or less .....   | Per 100 kilogs. N  | 268 65             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 234 00 |
| 28 to 35 threads .....   | "  | 315 45             |     | From 8 to 10 threads, inclusive .....  | " 319 00                 |
| 36 to 43 threads .....   | "  | 381 75             |     | From 10 to 12 threads, inclusive .....   | " 404 00                 |
| 44 threads or more .....   | "  | 508 50             |     | More than 12 threads .....   | " 540 00                 |
| 11   | kilogs, inclusive to 7 kilogs, exclusive:  |                    |     | Manufactured with dyed threads, glazed or mercerised (1) (2):  |                          |
| 27 threads or less .....   | Per 100 kilogs. N  | 311 55             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 240 00 |
| 28 to 35 threads .....   | "  | 331 05             |     | From 8 to 10 threads, inclusive .....  | " 315 00                 |
| 36 to 43 threads .....   | "  | 448 05             |     | From 10 to 12 threads, inclusive .....   | " 390 00                 |
| 44 threads or more .....   | "  | 645 00             |     | More than 12 threads .....   | " 510 00                 |
| 12   | kilogs, inclusive to 5 kilogs, exclusive:  |                    |     | 416 Bobinet ( <i>taille</i> ), for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands): |                          |
| 27 threads or less .....   | Per 100 kilogs. N  | 508 50             |     | Other than common, i.e., with Jacquard warp, with two or more wefts, etc., containing in warp on a width of 5 millimètres (2): |                          |
| 28 to 35 threads .....   | "  | 619 65             |     | Unbleached (4):  |                          |
| 36 to 43 threads .....   | "  | 762 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 150 00 |
| 44 threads or more .....   | "  | 1,132 50           |     | From 8 to 10 threads, inclusive .....  | " 225 00                 |
| Less than 3 kilogs, per 100 square metres .....  | Per 100 kilogs. N  | 1,269 00           |     | From 10 to 12 threads, inclusive .....   | " 286 00                 |
| 13   | Piques, corders and counterpanes, quilted, and reps (3), weighing per 100 square metres: |                    |     | More than 12 threads .....   | " 390 00                 |
| Unbleached:  |  |                    |     | Bleached (4):  |                          |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 130 00             |     | Up to 8 threads, inclusive .....   | " 187 20                 |
| 18 kilogs. and less .....  | "  | 180 00             |     | From 8 to 10 threads, inclusive .....  | " 255 20                 |
| Bleached:  |  |                    |     | From 10 to 12 threads, inclusive .....   | " 343 20                 |
| More than 18 kilogs. ....  | "  | 156 00             |     | More than 12 threads .....   | " 468 00                 |
| 18 kilogs. and less .....  | "  | 216 00             |     | Dyed (4):  |                          |
| Dyed:  |  |                    |     | Up to 8 threads, inclusive .....   | " 186 00                 |
| More than 18 kilogs. ....  | "  | 160 00             |     | From 8 to 10 threads, inclusive .....  | " 251 00                 |
| 18 kilogs. and less .....  | "  | 210 00             |     | From 10 to 12 threads, inclusive .....   | " 316 00                 |
| Manufactured with bleached threads (1) (2):  |  |                    |     | More than 12 threads .....   | " 420 00                 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 221 00             |     | Manufactured with bleached threads (1) (2) (4):  |                          |
| 18 kilogs. and less .....  | "  | 306 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 265 20 |
| Manufactured with dyed threads (1) (2):  |  |                    |     | From 8 to 10 threads, inclusive .....  | " 375 70                 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 225 00             |     | From 10 to 12 threads, inclusive .....   | " 462 00                 |
| 18 kilogs. and less .....  | "  | 300 00             |     | More than 12 threads .....   | " 663 00                 |
| Manufactured with unbleached threads, glazed or mercerised (1) (2):  |  |                    |     | Manufactured with dyed threads (1) (2) (4):  |                          |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 225 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 264 00 |
| 18 kilogs. and less .....  | "  | 300 00             |     | From 8 to 10 threads, inclusive .....  | " 361 50                 |
| Manufactured with bleached threads, glazed or mercerised (1) (2):  |  |                    |     | From 10 to 12 threads, inclusive .....   | " 459 00                 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 251 00             |     | More than 12 threads .....   | " 615 00                 |
| 18 kilogs. and less .....  | "  | 336 00             |     | Manufactured with unbleached threads, glazed or mercerised (1) (2):  |                          |
| Manufactured with dyed threads, glazed or mercerised (1) (2):  |  |                    |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 264 00 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 255 00             |     | From 8 to 10 threads, inclusive .....  | " 361 50                 |
| 18 kilogs. and less .....  | "  | 330 00             |     | From 10 to 12 threads, inclusive .....   | " 450 00                 |
| 414 Dimity, damask and table linen (3), weighing 14 kilogs. and more per 100 square metres:                                    |  |                    |     | More than 12 threads .....   | " 615 00                 |
| Unbleached .....   | Per 100 kilogs. N  | 1,0 00             |     | Manufactured with bleached threads, glazed or mercerised (1) (2):  |                          |
| Bleached .....   | "  | 144 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 255 20 |
| Dyed .....   | "  | 160 00             |     | From 8 to 10 threads, inclusive .....  | " 316 20                 |
| Manufactured with bleached threads (1) (2):  |  |                    |     | From 10 to 12 threads, inclusive .....   | " 463 00                 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 204 00             |     | More than 12 threads .....   | " 635 00                 |
| 18 kilogs. and less .....  | "  | 210 00             |     | Manufactured with dyed threads, glazed or mercerised (1) (2):  |                          |
| Manufactured with unbleached threads, glazed or mercerised (1) (2):  |  |                    |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 294 00 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 210 00             |     | From 8 to 10 threads, inclusive .....  | " 331 50                 |
| 18 kilogs. and less .....  | "  | 210 00             |     | From 10 to 12 threads, inclusive .....   | " 489 00                 |
| Manufactured with bleached threads, glazed or mercerised (1) (2):  |  |                    |     | More than 12 threads .....   | " 645 00                 |
| More than 18 kilogs. ....  | Per 100 kilogs. N  | 234 00             |     | 417 Bobinet ( <i>taille</i> ) for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands):  |                          |
| 18 kilogs. and less .....  | "  | 240 00             |     | Articles bordered ( <i>encadrés</i> ):   |                          |
| 415 Bobinet ( <i>taille</i> ), for curtains, counterpanes, quilt covers, arm-chair covers, etc. (with the exception of bands): |  |                    |     | Common, namely with straight warp and single weft:   |                          |
| Common, i.e., with straight warp and single weft, containing in warp on a width of 25 millimètres (4):                         |  |                    |     | Containing in warp, on a width of 25 millimètres (4):  |                          |
| Unbleached (4):  |  |                    |     | Unbleached (4):  |                          |
| Up to 8 threads, inclusive .....   | Per 100 kilogs. N  | 120 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 136 00 |
| From 8 to 10 threads, inclusive .....  | "  | 170 00             |     | From 8 to 10 threads, inclusive .....  | " 195 50                 |
| From 10 to 12 threads, inclusive .....   | "  | 220 00             |     | From 10 to 12 threads, inclusive .....   | " 253 00                 |
| More than 12 threads .....   | "  | 306 00             |     | More than 12 threads .....   | " 345 00                 |
| Bleached (4):  |  |                    |     | Bleached (4):  |                          |
| Up to 8 threads, inclusive .....   | "  | 141 00             |     | Up to 8 threads, inclusive .....   | " 165 00                 |
| From 8 to 10 threads, inclusive .....  | "  | 204 00             |     | From 8 to 10 threads, inclusive .....  | " 234 60                 |
| From 10 to 12 threads, inclusive .....   | "  | 264 00             |     | From 10 to 12 threads, inclusive .....   | " 303 60                 |
| More than 12 threads .....   | "  | 360 00             |     | More than 12 threads .....   | " 414 00                 |
| Dyed (4):  |  |                    |     | Dyed (4):  |                          |
| Up to 8 threads, inclusive .....   | "  | 150 00             |     | Up to 8 threads, inclusive .....   | " 168 00                 |
| From 8 to 10 threads, inclusive .....  | "  | 200 00             |     | From 8 to 10 threads, inclusive .....  | " 225 50                 |
| From 10 to 12 threads, inclusive .....   | "  | 250 00             |     | From 10 to 12 threads, inclusive .....   | " 283 00                 |
| More than 12 threads .....   | "  | 330 00             |     | More than 12 threads .....   | " 375 00                 |
| Manufactured with bleached threads (1) (2) (4):  |  |                    |     | Other than common:   |                          |
| Up to 8 threads, inclusive .....   | Per 100 kilogs. N  | 204 00             |     | Containing in warp on a width of 25 millimètres (4):   |                          |
| From 8 to 10 threads, inclusive .....  | "  | 269 00             |     | Unbleached (4):  |                          |
| From 10 to 12 threads, inclusive .....   | "  | 374 00             |     | Up to 8 threads, inclusive .....   | Per 100 kilogs. N 179 40 |
| More than 12 threads .....   | "  | 510 00             |     | From 8 to 10 threads, inclusive .....  | " 254 15                 |
| Manufactured with dyed threads (1) (2) (4):  |  |                    |     | From 10 to 12 threads, inclusive .....   | " 348 50                 |
| Up to 8 threads, inclusive .....   | Per 100 kilogs. N  | 210 00             |     | More than 12 threads .....   | " 448 50                 |
| From 8 to 10 threads, inclusive .....  | "  | 285 00             |     |  |                          |
| From 10 to 12 threads, inclusive .....   | "  | 360 00             |     |  |                          |
| More than 12 threads .....   | "  | 480 00             |     |  |                          |

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(3) Tissues of the kind mercerised in the piece or gathered, counting 30 hachings ("hachures") or more to the 5 millimètres pay, in addition, the surtax mentioned in No. 406.

(4) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(5) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406.

(1) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(2) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(3) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(4) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406.

| No. | Tissues—continued.<br>Goods.                                 | Duties.<br>Frs. C. | No. | Goods.  | Duties.<br>Frs. C. |
|-----|--|--------------------|-----|---|--------------------|
|     | Bleached (2):  |                    |     | All articles, other than gloves or knitted material, encased by hand or by machine, of ornamented with lace or trimmings, including stockings and socks, open worked or <i>a gilette</i> and stockings striped lengthways by figure weaving ( <i>brocade</i> )..... | 600 00(2)          |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 216 28             |     | 4186a Plastered splints or tubular bands of cotton hosiery  |                    |
|     | From 8 to 10 threads, inclusive.....                         | 304 98             |     | stuff, combined with plaster, for surgical dressings,   |                    |
|     | From 10 to 12 threads, inclusive.....                        | 394 68             |     | with accessories of pure tissue, cotton gauze, safety   |                    |
|     | More than 12 threads.....                                    | 538 80             |     | pins, including the soldered box, provided the weight   |                    |
|     | Dyed (2):  |                    |     | of the plaster represents at least 70% of the total   | 12 00              |
|     | Up to 8 threads, inclusive.....                              | 209 40             |     | weight.....   |                    |
|     | From 8 to 10 threads, inclusive.....                         | 284 15             |     | 420 Lace, machine-made: hand-knit ( <i>taille</i> ) or gimpure in   |                    |
|     | From 10 to 12 threads, inclusive.....                        | 368 90             |     | bands or widths, blondes, laces, cordons, trimmings,  |                    |
|     | More than 12 threads.....                                    | 478 50             |     | tattings, and generally all fancy articles, other than  |                    |
|     | Bobbinet ( <i>taille</i> ) for curtains, counterpanes, quilt |                    |     | hobniet for curtains, bed covers, and real tulle,   |                    |
|     | covers, arm-chair covers, etc. (with the exception           |                    |     | weighing per 100 square metres:   |                    |
|     | of bands):   |                    |     | Unbleached (2):   |                    |
|     | Common, i.e., with straight warp and a single weft:          |                    |     | 25 kilogs. and less.....Per 100 kilogs. N   | 560 00             |
|     | Containing in the warp on a width of 25 milli-               |                    |     | More than 25 and less than 30 kilogs.....   | 280 00             |
|     | metres (1):  |                    |     | 30 kilogs. and more.....  | 260 00             |
|     | Manufactured with bleached threads (2) (3) (4):              |                    |     | Bleached (1):   |                    |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 234 60             |     | 25 kilogs. and less.....  | 600 00             |
|     | From 8 to 10 threads, inclusive.....                         | 323 35             |     | More than 25 and less than 30 kilogs.....   | 336 00             |
|     | From 10 to 12 threads, inclusive.....                        | 420 10             |     | 30 kilogs. and more.....  | 210 00             |
|     | More than 12 threads.....                                    | 586 60             |     | Dyed (1):   |                    |
|     | Manufactured with dyed threads (2) (3) (4):                  |                    |     | 25 kilogs. and less.....  | 530 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 237 60             |     | More than 25 and less than 30 kilogs.....   | 310 00             |
|     | From 8 to 10 threads, inclusive.....                         | 323 35             |     | 30 kilogs. and more.....  | 230 00             |
|     | From 10 to 12 threads, inclusive.....                        | 409 50             |     | Manufactured with bleached threads (1):   |                    |
|     | More than 12 threads.....                                    | 547 50             |     | 25 kilogs. and less.....  | 850 00             |
|     | Manufactured with unbleached threads, glazed or              |                    |     | More than 25 and less than 30 kilogs.....   | 476 00             |
|     | mercerised (2) (3) (4):                                      |                    |     | 30 kilogs. and more.....  | 340 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 237 00             |     | Manufactured with dyed threads (1):   |                    |
|     | From 8 to 10 threads, inclusive.....                         | 323 25             |     | 25 kilogs. and less.....  | 740 00             |
|     | From 10 to 12 threads, inclusive.....                        | 409 50             |     | More than 25 and less than 30 kilogs.....   | 450 00             |
|     | More than 12 threads.....                                    | 547 50             |     | 30 kilogs. and more.....  | 330 00             |
|     | Manufactured with bleached threads, glazed or                |                    |     | Manufactured with unbleached threads, glazed or   |                    |
|     | mercerised (2) (3):  |                    |     | mercerised:   |                    |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 264 60             |     | 25 kilogs. and less.....Per 100 kilogs. N   | 760 00             |
|     | From 8 to 10 threads, inclusive.....                         | 362 35             |     | More than 25 and less than 30 kilogs.....   | 450 00             |
|     | From 10 to 12 threads, inclusive.....                        | 460 10             |     | 30 kilogs. and more.....  | 330 00             |
|     | More than 12 threads.....                                    | 616 50             |     | Manufactured with bleached threads, glazed or   |                    |
|     | Manufactured with dyed threads, glazed or mer-               |                    |     | cercerised:   |                    |
|     | cerised (2) (3):   |                    |     | 25 kilogs. and less.....Per 100 kilogs. N   | 880 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 267 00             |     | More than 25 and less than 30 kilogs.....   | 370 00             |
|     | From 8 to 10 threads, inclusive.....                         | 353 25             |     | Manufactured with dyed threads, glazed or mer-  |                    |
|     | From 10 to 12 threads, inclusive.....                        | 439 50             |     | cerised:  |                    |
|     | More than 12 threads.....                                    | 577 50             |     | 25 kilogs. and less.....Per 100 kilogs. N   | 810 00             |
|     | Other than common:   |                    |     | More than 25 and less than 30 kilogs.....   | 450 00             |
|     | Containing in the warp in a width of 25 milli-               |                    |     | 30 kilogs. and more.....  | 360 00             |
|     | metres (1):  |                    |     | 420bis Lace, hand-knit:   |                    |
|     | Articles bordered ( <i>encadrés</i> ):                       |                    |     | Unbleached (1):   |                    |
|     | Manufactured with bleached threads (2) (3):                  |                    |     | 25 kilogs. and less.....  | 875 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 304 98             |     | More than 25 and less than 30 kilogs.....   | 490 00             |
|     | From 8 to 10 threads, inclusive.....                         | 432 05             |     | 30 kilogs. and more.....  | 350 00             |
|     | From 10 to 12 threads, inclusive.....                        | 553 13             |     | Bleached (1):   |                    |
|     | More than 12 threads.....                                    | 762 45             |     | 25 kilogs. and less.....  | 1,050 00           |
|     | Manufactured with dyed threads (2) (3):                      |                    |     | More than 25 and less than 30 kilogs.....   | 685 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 299 10             |     | 30 kilogs. and more.....  | 420 00             |
|     | From 8 to 10 threads, inclusive.....                         | 411 22             |     | Dyed (1):   |                    |
|     | From 10 to 12 threads, inclusive.....                        | 523 85             |     | 25 kilogs. and less.....  | 927 50             |
|     | More than 12 threads.....                                    | 702 75             |     | More than 25 and less than 30 kilogs.....   | 642 50             |
|     | Manufactured with unbleached threads, glazed or              |                    |     | 30 kilogs. and more.....  | 402 50             |
|     | mercerised (2):  |                    |     | Manufa- tured with bleached threads (1):  |                    |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 299 10             |     | 25 kilogs. and less.....  | 1,487 50           |
|     | From 8 to 10 threads, inclusive.....                         | 411 22             |     | More than 25 and less than 30 kilogs.....   | 833 00             |
|     | From 10 to 12 threads, inclusive.....                        | 523 35             |     | 30 kilogs. and more.....  | 595 00             |
|     | More than 12 threads.....                                    | 702 75             |     | Manufa- tured with dyed threads:  |                    |
|     | Manufactured with bleached threads, glazed or                |                    |     | 25 kilogs. and less.....  | 1,342 50           |
|     | mercerised (2):  |                    |     | More than 25 and less than 30 kilogs.....   | 765 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 334 98             |     | 30 kilogs. and more.....  | 555 00             |
|     | From 8 to 10 threads, inclusive.....                         | 462 65             |     | Manufactured with unbleached threads, glazed or   |                    |
|     | From 10 to 12 threads, inclusive.....                        | 589 13             |     | mercerised:   |                    |
|     | More than 12 threads.....                                    | 792 15             |     | 25 kilogs. and less.....Per 100 kilogs. N   | 1,342 50           |
|     | Manufactured with dyed threads, glazed or mer-               |                    |     | More than 25 and less than 30 kilogs.....   | 765 00             |
|     | cerised (2):   |                    |     | 30 kilogs. and more.....  | 551 00             |
|     | Up to 8 threads, inclusive.....Per 100 kilogs. N             | 329 10             |     | Manufactured with bleached threads, glazed or   |                    |
|     | From 8 to 10 threads, inclusive.....                         | 441 22             |     | mercerised:   |                    |
|     | From 10 to 12 threads, inclusive.....                        | 553 35             |     | 25 kilogs. and less.....Per 100 kilogs. N   | 1,517 50           |
|     | More than 12 threads.....                                    | 732 75             |     | More than 25 and less than 30 kilogs.....   | 863 00             |
|     | 41* Blankets:  |                    |     | 30 kilogs. and more.....  | 625 00             |
|     | Unbleached (2).....  | 75 00              |     | Manufactured with dyed threads, glazed or   |                    |
|     | Bleached (2).....  | 68 00              |     | mercerised:   |                    |
|     | Dyed (2).....  | 95 00              |     | 25 kilogs. and less.....Per 100 kilogs. N   | 1,372 50           |
|     | Manufactured with threads (3) (4):                           |                    |     | More than 25 and less than 30 kilogs.....   | 795 00             |
|     | Bleached (2).....  | 110 50             |     | 30 kilogs. and more.....  | 835 00             |
|     | Dyed (2).....  | 127 50             |     | Manufactured with dyed threads, glazed or   |                    |
|     | Unbleached, glazed or mercerised.....                        | 127 50             |     | mercerised:   |                    |
|     | Bleached, glazed or mercerised.....                          | 140 50             |     | 25 kilogs. and less.....Per 100 kilogs. N   | 1,372 50           |
|     | Dyed, glazed or mercerised.....                              | 157 50             |     | More than 25 and less than 30 kilogs.....   | 795 00             |
|     | 41b Hosiery of cotton, "d'été" hosiery of thread, Persian    |                    |     | 30 kilogs. and more.....  | 835 00             |
|     | thread, "sermeline," or Scotch thread, pure or               |                    |     | 420ter Trimmings:   |                    |
|     | mixed:   |                    |     | Unbleached (2).....   | 250 00             |
|     | Gloves.....Per 100 kilogs. N                                 | 900 00             |     | Bleached (2).....   | 300 00             |
|     | Hosiery tissues in the piece, weighing per square metre:     |                    |     | Dyed (2).....   | 280 00             |
|     | Less than 100 grammes.....Per 100 kilogs. N                  | 425 00             |     | Manufactured with dyed threads:   |                    |
|     | From 100 to 140 grammes.....                                 | 200 00             |     | Bleached (2).....   | 425 00             |
|     | More than 150 grammes.....                                   | 100 00             |     | Dyed (2).....   | 405 00             |
|     | All other articles, including clothing or parts of cloth-    |                    |     | Unbleached, glazed or mercerised.....   | 465 00             |
|     | ing, made up or not.....Per 100 kilogs. N                    | 500 00             |     | Bleached, glazed or mercerised.....   | 455 00             |
|     |  |                    |     | Dyed, glazed or mercerised.....   | 435 00             |

(1) The threads are counted in the dull part of the warp. Each thread of the warp shall be counted, no distinction being made between single and twisted threads.

(2) Tissues of the kind, mercerised in the piece, pay, in addition, the surtax mentioned in No. 4066.

(3) Tissues, with a width at a distance of less than a metre from one another are included in this category.

(4) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 4066.

(2) Tissues of the kind, mercerised in the piece or gathered, counting 30 hutchings ("hutchures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 4066.

(3) In the Minimum Tariff, articles of hosiery trimmed with crochet, lace, ribbon, tape, balloons, and other ornaments, shall not be considered as embroidered or ornamented with lace or trimmings, provided that such additions be simple accessories increasing by less than 15% the value of the article.



| No.  | Goods.   | Duties.<br>Frs. C.                                | No.  | Goods.   | Duties.<br>Frs. C.   |   |              |
|------|--|---|------|--|--|---|--------------|
| 421  | Ribbons and tapes:<br>Fancy or sized.....  | Dutiable as trimmings of cotton according to kind |      | Manufactured with dyed threads, glazed or mercerised:<br>Less than 10 kilogs. ....   | Per 100 kilogs. N 435 00<br>10 kilogs. and more..... " " 810 00  |   |              |
|      | Other, weighing per 100 square metres:<br>Unbleached (1):<br>13 kilogs. and more.....  | Per 100 kilogs. N 125 00<br>" " 372 00            |      | Bordered ( <i>encadré</i> ), cut or in the piece, whatever be the weight to the 100 square metres:<br>Unbleached (1).....  | Per 100 kilogs. N 500 00<br>Bleached (1)..... " " 400 00<br>Dyed (1)..... " " 350 00                                     |   |              |
|      | Less than 13 kilogs. ....  | " " 150 00  |      | Manufactured with threads:<br>Bleached (1).....  | " " 850 00<br>Dyed (1)..... " " 780 00   |   |              |
|      | 13 kilogs. and more.....   | " " 146 40  |      | Unbleached, glazed or mercerised.....  | " " 780 00<br>Bleached, glazed or mercerised.....  | " " 880 00<br>Dyed, glazed or mercerised.....   | " " 110 00   |
|      | Dyed (1):<br>13 kilogs. and more.....  | " " 155 00<br>" " 402 00                          | 423  | Curtains of tulle application, of grenadine, of embroidered tulle:<br>Unbleached (1).....  | Per 100 kilg's. N 800 00<br>Bleached (1)..... " " 960 00<br>Dyed (1)..... " " 830 00                                     |   |              |
|      | Less than 13 kilogs. ....  | " " 212 50  |      | Manufactured with threads:<br>Bleached (1).....  | " " 1,350 00<br>Dyed (1)..... " " 1,230 00   |   |              |
|      | 13 kilogs. and more.....   | " " 388 00  |      | Unbleached, glazed or mercerised.....  | " " 1,230 00<br>Bleached, glazed or mercerised.....  | " " 1,890 00<br>Dyed, glazed or mercerised..... | " " 1,260 00 |
|      | Manufactured with unbleached threads, glazed or mercerised (2) (4):<br>13 kilogs. and more.....  | Per 100 kilogs. N 217 50<br>" " 388 00            | 425  | Curtains, embroidered on tulle of 7 meshes or more per centimetre, called <i>voil</i> curtains, embroidered with two cotton threads, of which one is finer than the other:<br>Unbleached (1).....  | Per 100 kilogs. N 1,000 00<br>Bleached (1)..... " " 1,200 00<br>Dyed (1)..... " " 1,030 00                               |   |              |
|      | Manufactured with bleached threads, glazed or mercerised (2) (4):<br>13 kilogs. and more.....  | Per 100 kilogs. N 242 50<br>" " 662 40            |      | Manufactured with threads:<br>Bleached (1).....  | " " 1,700 00<br>Dyed (1)..... " " 1,530 00   |   |              |
|      | 13 kilogs. and more.....   | " " 618 00  |      | Unbleached, glazed or mercerised.....  | " " 1,530 00<br>Bleached, glazed or mercerised.....  | " " 1,730 00<br>Dyed, glazed or mercerised..... | " " 1,560 00 |
| 421b | Ribbons inked or impregnated with a colour for type-writing and calculating machines and checking and duplicating apparatus.....   | Per 100 kilogs. N 600 00                          | 426  | Mantles, figured or embroidered with crochet, for furniture or clothing:<br>Unbleached (1).....  | Per 100 kilogs. N 320 00<br>Bleached (1)..... " " 384 00<br>Dyed (1)..... " " 350 00                                     |   |              |
| 422  | Tulle, properly so-called:<br>Plain, containing in length or width in a space of 1 centimetre (2):<br>Unbleached (1):<br>Less than 7 meshes (large bobbins) Per 100 kilogs. N 500 00<br>7 meshes and more (small bobbins) " " 080 00 |   |      | Manufactured with threads:<br>Bleached (1).....  | " " 514 00<br>Dyed (1)..... " " 510 00   |   |              |
|      | Bleached (1):<br>Less than 7 meshes (large bobbins) " " 600 00<br>7 meshes and more (small bobbins) " " 816 00   |   |      | Unbleached, glazed or mercerised.....  | " " 510 00<br>Bleached, glazed or mercerised.....  | " " 574 00<br>Dyed, glazed or mercerised.....   | " " 540 00   |
|      | Dyed (1):<br>Less than 7 meshes (large bobbins) " " 530 00<br>7 meshes and more (small bobbins) " " 719 00   |   | 427  | Cotton tissues, pure, bleached, dyed, printed, mercerised, stamped ( <i>caufuré</i> ), not separately dutiable in these states (with the exception of plummets and figured gazettes, No. 423)..... | Dutiable as unbleached tissues according to kind, with addition of the surtaxes provided for in Nos. 405, 406, 406b, 407 |   |              |
|      | Manufactured with dyed threads, glazed or mercerised (2) (4):<br>Less than 7 meshes (large bobbins) Per 100 kilogs. N 850 00<br>7 meshes and more (small bobbins) " " 1,156 00   |   |      | Cotton tissues, pure, manufactured with threads, bleached, dyed, glazed or mercerised (with the exception of plummets and figured gazettes, No. 423).....  | Dutiable as tissues unbleached according to kind, with addition of the surtaxes provided for in No. 411                  |   |              |
|      | Manufactured with unbleached threads, glazed or mercerised:<br>Less than 7 meshes (large bobbins) " " 780 00<br>7 meshes and more (small bobbins) " " 1,050 00   |   |      | 428  | Wicks for lamps, and platted wicks for candles.....  | Per 100 kilogs. N 75 00                         |              |
|      | Manufactured with bleached threads, glazed or mercerised:<br>Less than 7 meshes (large bobbins) Per 100 kilogs. N 880 00<br>7 meshes and more (small bobbins) " " 1,185 00   |   | 428b | Incandescent mantles impregnated with certain metal salts (thorium, cerium, etc.), calcined or not, colloidalized or not (2).....  | Per 1,000 40 00  |   |              |
|      | Manufactured with dyed threads, glazed or mercerised:<br>Less than 7 meshes (large bobbins) Per 100 kilogs. N 810 00<br>7 meshes and more (small bobbins) " " 1,060 00   |   | 429  | Heddles of twisted thread for weaving, glazed or not.....  | Per 100 kilogs. N 150 00   |   |              |
|      | Embroidered, other than our class.....   | Dutiable as embroidered on tulle (No. 459b).      | 430  | Oleoths:<br>For packing.....   | " " 15 00<br>For other uses (2).....   | " " 40 00                                       |              |
| 423  | Plumets and fancy gazettes.....  | Per 100 kilogs. N 620 00                          | 431  | Tissues of cotton mixed with other materials, cotton predominating in weight:<br>Flust of silk, mixed with cotton (4):<br>Black, for men's silk hats.....  | Per 100 kilogs. N 300 00<br>Other..... " " 500 00  |   |              |
| 424  | Curtains of muslin, embroidered:<br>Not bordered ( <i>en adré</i> ), weighing per 100 sq. metres:<br>Unbleached (1):<br>Less than 10 kilogs.....   | Per 100 kilogs. N 250 00<br>" " 500 00            | 432  | Stuffs:<br>Of silk, floss silk and cotton.....   | " " 372 00<br>Other..... " " 124 00  |   |              |
|      | Bleached:<br>10 kilogs. and more.....  | " " 300 00<br>" " 600 00                          | 434  | Ribbons and tapes mixed:<br>With silk.....   | " " 372 00<br>With materials other than silk.....  | Dutiable on ribbons and tapes of cotton, pure   |              |
|      | Dyed (1):<br>Less than 10 kilogs.....  | " " 280 00<br>" " 530 00                          |      |  |  |   |              |
|      | 10 kilogs. and more.....   | " " 425 00<br>" " 850 00                          |      |  |  |   |              |
|      | Manufactured with bleached threads (1):<br>Less than 10 kilogs.....  | " " 105 00<br>" " 780 00                          |      |  |  |   |              |
|      | 10 kilogs. and more.....   | " " 405 00<br>" " 780 00                          |      |  |  |   |              |
|      | Manufactured with unbleached threads, glazed or mercerised:<br>Less than 10 kilogs.....  | Per 100 kilogs. N 405 00<br>" " 780 00            |      |  |  |   |              |
|      | 10 kilogs. and more.....   | " " 455 00<br>" " 881 00                          |      |  |  |   |              |

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406.

(2) Tissues of the kind, mercerised in the piece or gathered, counting 30 hatches ("hachures") or more to the 5 millimetres pay, in addition, the surtax mentioned in No. 406b.

(3) Tissues with stripes at a distance of less than a metre from one another are included in this category.

(4) In the Minimum Tariff the surtax shall not be exacted when the effect produced by the dyed, bleached, glazed or mercerised threads does not exceed one-tenth of the total surface of striped tissues.

(5) The meshes are counted either in the length or width, according to whether the thread-counter indicates a regular line of meshes or not.

(1) Tissues of the kind, mercerised in the piece pay, in addition, the surtax mentioned in No. 406b.

(2) Incandescent mantles of cotton, linen, or ramie tissue are dutiable under No. 428b.

(3) *Headerproof Cotton Canvas*. Thick cotton canvas, made water-tight by a preparation of the pergamoid kind, but containing no celluloid, and the varnished side of which is grained or shagreened like the leather technically known as "p. mastic". It is dutiable under this head.

(4) As plushes are to be dutiable, these tissues the nap of which, when detached and stretched out, measures more than 3½ mm. in width, velvets, those in which the nap does not exceed 3½ mm. in length.

| No.       | Tissues—continued i.<br>Goods.   | Duties.<br>Frs. C.  | No. | Goods  | Duties.<br>Frs. C.   |
|-----------|--|---|-----|--|--|
| 433       | Trimming, mixed:<br>With silk ..... Per 100 kilogs. N<br>Otherwise mixed.....  | 372 00<br>Duties on<br>trimmings of<br>pure cotton              |     | Carpets of wool mixed with<br>other materials, whatever<br>be the proportion.....  | As carpets of pure wool.   |
| 436       | Other.....   | Duties on<br>tissues of<br>pure cotton,<br>according to<br>kind |     | Hosiery, the wool predomi-<br>nating in weight.....  | As hosiery of pure wool.   |
| 437       | Fishing nets of cotton, linen, hemp, jute, and other<br>vegetable fibres.....  | Duties on<br>threads of<br>which com-<br>posed plus 5%          |     | Other, the wool pre-<br>dominating in weight.....  | As tissues of pure wool according to<br>kind.  |
| 438       | Tissues of wool, pure:<br>Cloths, casimirs and other milled tissues, and short-<br>naped tissues, not milled:<br>Stuffs for furniture, weighing more than 400<br>grammes per square metre..... 100 kilogs. net                       | 100 00  | 455 | Tissues of alpaca, llama, vicuña,<br>yack or camel's hair pre-<br>dominating in weight.....  | As tissues of pure wool according to<br>kind.  |
| 439       | Moire.....   | 60 00   |     |  |  |
| 440 & 441 | Tissues for clothing, drapery &c.:<br>Moulin delaine, printed.....   | 156 09  | 456 | Tissues of goat's hair, pure or mixed, manufactured in<br>non-European countries, goat's hair predominating in<br>weight:<br>By hand:<br>Cashmere shawls, long..... each | 30 00  |
|           | Other, weighing to the square metre (lists<br>included):<br>250 grammes or less..... 100 kilogs. net   | 140 00  |     | Cashmere shawls, square.....   | 20 00  |
|           | From 251 to 400 grammes, inclusive.....  | 220 00  |     | Scarfs, braiding, borders, fringes, 100 kilogs. net  | 1000 00  |
|           | From 401 to 550 grammes inclusive..... 100 kilogs. net   | 180 00  |     | Tissues, plain.....  | 1000 00  |
|           | From 551 to 700 grammes, inclusive..... 100 kilogs. net  | 140 00  |     | By machine:<br>Shawls, plain, embroidered or<br>broché..... 100 kilogs. net  | 1000 00  |
|           | More than 700 grammes.....   | 110 00  |     | Tissues, plain.....  | 1000 00  |
| 442       | Carpets, Persian, Indian, with knotted or twisted<br>pile, and imitations..... 100 kilogs. net   | 120 00  |     | Tissues of goat's hair, pure<br>or mixed, manufactured<br>in European countries.....   | As tissues of wool, according to<br>class.   |
|           | Carpets, Turkish.....  | 56 00   | 457 | Tissues of Angora goat's hair, pure or mixed, warp<br>and (or) wool of cotton:<br>Astrakhan and plushes, sealskin ( <i>karakul</i> ) or the<br>like..... 100 kilogs. net | 180 00   |
|           | Carpets, Jacquard:<br>Chenille.....  | 28 00   | 458 | Other tissues of hair, pure or mixed with other filaments,<br>the hair predominating in weight..... 100 kilogs. net  | 30 00  |
|           | Velveted.....  | 40 00   | 458 | Tissues of horsehair, pure or mixed, the horsehair pre-<br>dominating in weight:<br>Plaids..... 100 kilogs. net  | 100 00   |
|           | Carpets, plain or printed.....   | 28 00   |     | Trimnings and other tissues.....   | 200 00   |
|           | Chenille.....  | 40 00   | 459 | Tissues of silk, floss silk and tissues of all kinds of artificial<br>silk:<br>Tissues and foulards of pure silk:<br>Unbleached..... 100 kilogs. net                     | 400 00   |
| 443       | Hosiery: Gloves.....   | 500 00  |     | Colored other than black.....  | 240 00   |
|           | Other articles of all kinds.....   | 500 00  |     | Black.....   | 200 00   |
|           | Tissues in the piece, weighing per square<br>metre:<br>Less than 100 grammes..... 100 kilogs. net  | 290 00  |     | Crape, tulle and trimmings of pure silk.....   | 400 00   |
|           | 100 to 150 grammes.....  | 260 00  |     | Tissues, spongy, " <i>corah</i> " and " <i>tasrah</i> " or<br>" <i>tasar</i> " (?)..... 100 kilogs. net  | Free   |
|           | 151 to 250 ".....  | 230 00  |     | Machine-made lace: Unbleached.....   | 200 00   |
|           | 251 to 400 ".....  | 200 00  |     | Bleached.....  | 240 00   |
|           | 401 to 550 ".....  | 170 00  |     | Dyed.....  | 230 00   |
|           | 551 to 700 ".....  | 140 00  |     | Hand-made lace: Unbleached.....  | 350 00   |
|           | More than 700 grammes.....   | 110 00  |     | Bleached.....  | 420 00   |
|           | All other articles including clothing or parts<br>of clothing, made up or not..... 100 kilogs. net   | 300 00  |     | Dyed.....  | 402 60   |
|           | All articles, other than gloves of hosiery, em-<br>broidered by hand or by machine, or with trim-<br>mings or lace-work (?)..... 100 kilogs. net   | 600 00  |     | Tissues and trimmings of floss silk, pure, unbleached,<br>bleached, dyed or printed..... 100 kilogs. net   | 200 00   |
| 444       | Trimming, ribbons and tapes.....   | 200 00  |     | Tissues of waste floss silk, for upholstery, weigh-<br>ing more than 250 grammes per square metre.....   | 150 00   |
| 445       | Fez caps or red caps..... each   | 0 35  |     | Tissues of silk mixed with floss silk, the floss silk<br>predominating in weight.....  | As tissues of<br>pure floss<br>silk.   |
| 446       | Tapestry.....  | 500 00  |     | Tissues of silk or floss silk mixed with other textile<br>materials, the silk or floss silk predominating in<br>weight..... 100 kilogs. net                              | 300 00   |
| 447       | Shawls, broche or figured, other than Indian cash-<br>mere shawls or knitted shawls..... 100 kilogs. net   | 320 00  |     | Hosiery: Gloves.....   | 1200 00  |
| 448       | Machine-made lace, bobbinet tulle or guipure,<br>blonde, laces and, generally, all fancy articles,<br>other than bobbinet tulle for curtains and counter-<br>panes, and tulle properly so called:<br>Unbleached..... 100 kilogs. net | 200 00  |     | Other articles of all kinds:<br>Tissues in the piece, weighing per square<br>metre:<br>Less than 75 grammes..... 100 kilogs. net   | 600 00   |
|           | Bleached.....  | 240 00  |     | 75 grammes and more.....   | 400 00   |
|           | Dyed.....  | 230 00  |     | All other articles, including clothing or parts<br>of clothing, made up or not..... 100 kilogs. net  | 400 00   |
| 449       | Hand-made lace:<br>Unbleached.....   | 350 00  |     | All articles, other than gloves of hosiery, em-<br>broidered by hand or by machine, or with<br>trimmings or lace-work (?)..... 100 kilogs. net                           | 800 00   |
|           | Bleached.....  | 420 00  |     | Tissues, trimmings of silk or floss silk with gold or<br>silver:<br>Fine..... 100 kilogs. net  | 1200 00  |
| 450       | Boiling cloth, seamless.....   | 160 00  |     | Semi-fine or imitation.....  | 350 00   |
| 451       | Blankets.....  | 55 00   |     | Ribbons of silk or floss silk, pure or mixed, with<br>other textile materials, the silk or floss silk predomi-<br>nating in weight:<br>Velvet..... 100 kilogs. net       | 500 00   |
| 452       | List slippers, and fan-lined shoes known as Stras-<br>burg shoes.....  | 87 00   |     | Other.....   | 400 00   |
| 453       | Cloth-list.....  | Free  |     | Tissues of all kinds of artificial silk:<br>Pure.....  | Dutiable as alcoholic chemical pro-<br>ducts not specially mentioned.  |
| 453a      | Velvets for furniture (*)..... 100 kilogs. net   | 223 00  |     | Mixed.....   | Duty of the most highly taxed com-<br>ponent material.   |
| 453b      | Tissues of wool, mixed:<br>Lustre with woollen warp and cotton wool..... 100 kilogs. net   | 150 00  | 459 | Embroideries and clothing:<br>Embroideries, hand-made,<br>on tissues of all kinds or on<br>tulle.....  | Duty of the tissue with an addition<br>of 800 francs per 100 kilogs,<br>on the total net weight with no re-<br>duction whatever. |
| 454       | Cloths, casimirs and other milled tissues, warp<br>of cotton, and short-naped tissues, not milled;<br>warp of cotton, the wool predominating in weight,<br>weighing per square metre:<br>200 grammes or less..... 100 kilogs. net    | 125 00  |     | Embroideries on tissues of<br>all kinds or on tulle, or on<br>any other material.....  | Duty of the tissue with an addition<br>of 800 francs per 100 kilogs,<br>on the total net weight with no re-<br>duction whatever. |
|           | From 201 to 300 grammes, inclusive.....  | 100 00  |     |  |  |
|           | From 301 to 400 grammes.....   | 75 00   |     |  |  |
|           | From 401 to 550 grammes.....   | 60 00   |     |  |  |
|           | From 551 to 700 grammes.....   | 45 00   |     |  |  |
|           | More than 700 grammes.....   | 45 00   |     |  |  |
|           | Tissues containing in warp or wool more than 10%<br>of silk or floss silk, the wool predominating in<br>weight..... 100 kilogs. net  | 240 00  |     |  |  |
|           | Tissues with warp entirely of silk or floss silk, the<br>wool predominating in weight..... 100 kilogs. net   | 300 00  |     |  |  |

(1) Articles of hosiery having a small crocheted, a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

(2) Utrecht velvets of hair of the Angora goat or of wool, pure or mixed, the hair or wool predominating in weight, with or without a mixture of silk in a proportion inferior to 10%, are included under this head.

(1) Only spongy tissues, "*corah*," "*tasrah*" or "*tasar*," of non-European origin, manufactured with unbleached silk, neither sized, dyed, nor printed, shall be admitted free of duty.

(2) Articles of hosiery having a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10% the price of the article.

| No.                                 | Goods.   | Duties<br>Frs. C.  |
|-------------------------------------|--|--|
| 460                                 | Clothing, underclothing, &c., and other necessary articles for clothing of tissues, wholly or partly made up, &c.  | Duty of the most highly taxed tissue, with an addition of 30 centimes per kil. This increase cannot, however, be less than 40 centimes per dozen articles. |
| 460t                                | Cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up  | Duty of the most highly taxed tissue, with an addition of 2 francs per kil. net.   |
| 460r                                | Made-up articles, other  | (Duty of the most highly taxed tissue, with an addition of 10%)  |
| PAPER AND MANUFACTURES THEREOF.     |  |  |
|                                     | Goods.   | Duties, Frs. C.  |
| 461                                 | Paper of all kinds:  |  |
|                                     | Letter paper, in cases or sheets:  |  |
|                                     | Without initials, vignettes, impressions, or other ornamentation   | 100 kilogs. net 6 00   |
|                                     | With initials, inscriptions, vignettes or other ornamentation  | 100 kilogs. net 8 00   |
|                                     | Letter envelopes, in packets and boxes:  |  |
|                                     | Without initials, vignettes, impressions, or other ornamentation   | 100 kilogs. net 8 00   |
|                                     | With initials, inscriptions, vignettes, or other ornamentation   | 100 kilogs. net 10 00  |
|                                     | Letter paper and letter envelopes put up in paper boxes or pockets:  |  |
|                                     | With or without initials, inscriptions, vignettes, or other ornamentation  | 100 kilogs. net 10 00  |
|                                     | White paper, not glazed (newspaper paper), on reels, in rolls, reams, &c.  | 100 kilogs. gross 2 00   |
|                                     | Sulphurised paper and "permanence" paper, called also "glass paper," and the like  | 100 kilogs. gross 7 00   |
|                                     | Paper resembling sulphurised paper   | " " 4 00   |
|                                     | Cigarette paper:   |  |
|                                     | On reels or in rolls   | 100 kilogs. net 20 00  |
|                                     | In sheets and small books, including covering  | " " 25 00  |
|                                     | Packing paper:   |  |
|                                     | Waxed or not, consisting of two sheets placed together, and strengthened in the inside by means of jute, hemp, or linen tissue or canvas, or by yarns, or threads of these materials   | 100 kilogs. gross 6 00   |
|                                     | Tanned or waxed, covered with tissue, net-work or canvas of jute, hemp or linen  | 100 kilogs. gross 6 00   |
|                                     | Tarred or covered with a coating with base other than of tar or wax  | 100 kilogs. gross 6 00   |
|                                     | Covered with black varnish   | " " 6 00   |
|                                     | Of coarse composition (grey, green, or straw color)  | 100 kilogs. gross 1 40   |
|                                     | Other  | " " 2 40   |
|                                     | Other than the paper specified above and other than the so-called fancy paper:   |  |
|                                     | White, ruled or not, with or without stripes   | 100 kilogs. gross 4 75   |
|                                     | Made of colored pulp   | " " 3 30   |
|                                     | So-called fancy paper:   |  |
|                                     | Confecti and serpentine  | " " 3 80   |
|                                     | Engraved in white or color   | " " 4 00   |
|                                     | Marbled, printed (entremêlé), gotté, enroulé, stamped, starined, parafinué, cut, prepared with oil or essence, prepared for decalcomanias, combed, colored or marbled by machine (Diana or similar process)  | 100 kilogs. net 12 00  |
|                                     | Covered partially or entirely with metal, either in sheets or in powder  | 100 kilogs. net 12 00  |
|                                     | Colored and cut into bands for shelves   | " " 12 00  |
|                                     | Bags:  |  |
|                                     | Without inscriptions, vignettes, initials or other ornamentation   | (Duty on the paper, according to kind, increased by 25%)   |
|                                     | With inscriptions, vignettes, initials, or other ornamentation   | (Duty on the paper, according to kind, increased by 50%)   |
| 461b                                | Wall paper (other than Lincresta Walton and the like), and borders for wall paper:   |  |
|                                     | Velveted, metallised, and stamped  | 100 kilogs. net 12 00  |
|                                     | Varnished  | 100 kilogs. gross 9 00   |
|                                     | Imitation leather  | 100 kilogs. net 16 00  |
|                                     | Other  | 100 kilogs. gross 5 00   |
| 461c                                | Duplicating paper with a greasy surface; tracing paper and so-called carbon paper for the stylus or for type-writing   | 100 kilogs. net 10 00  |
| 461d                                | Aluminised pigmented paper, not sensitised (salted arrow-root)   | 100 kilogs. net 100 00   |
|                                     | Paper and films sensitised with salts of silver or platinum, in sheets or rolls  | 100 kilogs. net 200 00   |
|                                     | Carbon paper   | 100 kilogs. net 50 00  |
|                                     | Paper sensitised with salts of iron (ferro-prussiate, ferro-cyanate, gallate of iron)  | 100 kilogs. net 20 00  |
| 462                                 | Cardboard: in sheets weighing at least 350 grammes per square metre:   |  |
|                                     | Rough (of paste of the natural color), straw color and grey  | 100 kilogs. gross 1 40   |
|                                     | Treated with bitumen or tarred   | " " 1 00   |
|                                     | Other  | " " 3 00   |
|                                     | So-called fancy or vulcanised  | 100 kilogs. net 16 00  |
| 462b                                | Moulded, reinforced or not, called papier-mâché, carton pierre, or ornaments for decorations   | 100 kilogs. gross 9 00   |
| 463                                 | C. G. grooved, or shaped:  |  |
|                                     | Rough  | " " 5 00   |
|                                     | Calced fancy, with reliefs   | 100 kilogs. net 12 00  |
| 464                                 | Cardboard boxes:   |  |
|                                     | Covered with paper   | 100 kilogs. gross 11 00  |
|                                     | Not covered with paper   | " " 5 00   |
| 464b                                | Cylindrical and conical tubes, called "bustes" for spinning and weaving  | 100 kilogs. gross 8 00   |
| 464c                                | Cardboard wares (cartonnages) ornamented with paintings, reliefs, stuffs, wood, plaited straw, common metals   | 100 kilogs. net 25 00  |
| 464d                                | Lincresta, and the like  | " " 20 00  |
| 465                                 | Articles of cardboard or of cellulose:   |  |
|                                     | Moulded, compressed or hardened, with or without relets, bobbins and tubes of hardened cardboard for spinning and weaving  | 100 kilogs. gross 8 00   |
| 465b                                | Lacquered or covered with a uniform varnish  | 100 kilogs. net 12 00  |
| 465c                                | With painted or inlaid decorations   | " " 16 00  |
| 466                                 | Books in French, foreign or dead languages   | Free   |
| 467                                 | Albums, simply put in boards, for pictures, collections or drawings, black or in colors  | 100 kilogs. net 25 00  |
| 468                                 | Newspaper and periodical publications, pamphlets   | Free   |
| 469                                 | Engravings, facsimiles of engravings, photocolors and the like, prints, lithographs, chromos, decalcomanias, pictures on paper, in sheets: labels and designs of all kinds, including calendars, commercial advertisements and interiors of albums for photographs and collections | 100 kilogs. net 25 00  |
|                                     | Picture postcards, in only one color   | " " 25 00  |
|                                     | In two or several colors   | " " Free   |
| 469b                                | Photographs, in paper, in sheets or cut into cards, mums, &c.  | 100 kilogs. net 25 00  |
| 469c                                | Photo-engravings and the like, in sheets or cut into cards, mums, &c.  | 100 kilogs. net 25 00  |
| 469d                                | Rolls and bands for cinematographs:  |  |
|                                     | Printed  | 100 kilogs. net 200 00   |
|                                     | Sensitised   | " " 200 00   |
| 470                                 | Printed matter of all kinds other than those specified in preceding headings of the Tariff, in black or in colors:   |  |
|                                     | Not illustrated  | 100 kilogs. net 15 00  |
|                                     | With illustrations   | " " 25 00  |
| 471                                 | Maps and charts  | Free   |
| 472                                 | Maps engraved or printed   | " " 56 00  |
| 473                                 | Counterfeit of copyrighted books   | Prohibited   |
| 474                                 | Playing cards*   | " "  |
| 475                                 | Pipes and tubes of paper covered with bitumen  | 100 kilogs. gross 1 00   |
| HIDES, SKINS AND PELTRES, PREPARED. |  |  |
| 476                                 | Skins and hides, prepared: Simply tanned or tawed:   |  |
|                                     | Goat, kid, sheep and lamb skins  | 100 kilogs. gross 10 00  |
|                                     | Other, including whole hides   | 100 kilogs. net 25 00  |
|                                     | Backs and butts (croupes)  | " " 32 00  |
|                                     | Waste and crotches   | " " 18 00  |
|                                     | Varnished:   |  |
|                                     | Goat   | " " 80 00  |
|                                     | Cow and other large hides:   |  |
|                                     | Entire, and backs and butts  | " " 80 00  |
|                                     | Crotches   | " " 62 00  |
|                                     | Goat, sheep and lamb   | " " 125 00   |
|                                     | Kid and other small hides  | " " 60 00  |
|                                     | Chamois-dressed or parchmented, dyed or not, tawed and dyed  | 100 kilogs. net 60 00  |
|                                     | Cow and other large hides, entire, oil-dressed (hongroyé), or prepared otherwise than by the processes specified above, used in harness-making and saddlery  | 100 kilogs. net 25 00  |
|                                     | Other, not specified elsewhere in the Tariff, not dyed   | " " 40 00  |
|                                     | Carried:   |  |
| (a)                                 | Goat-skins, varnished or ready to be varnished, but not having received any of the preparations mentioned in the following paragraph   | 100 kilogs. net 25 00  |
| (b)                                 | Goat, kid, sheep, lamb and calf skins, be they in their natural color, dyed, or blackened by steeping or scrubbing; smoothed, grained, chequered, morocco, glossed or dulled   | 100 kilogs. net 60 00  |
| (c)                                 | Cow-hides and other large hides, dyed, or blackened by steeping or scrubbing, smoothed, grained, chequered, printed, morocco, glossed or dulled  | 100 kilogs. net 50 00  |
| (d)                                 | Hides, squared (croupes) for fine saddlery, pig skins, be they in their natural color, black, brown or otherwise dyed  | 100 kilogs. net 40 00  |
| (e)                                 | Sheepskins, prepared or not in Europe, with raw skins of transmarine origin, neither scraped, dyed, dulled nor smoothed, or shoe-linings &c.   | 100 kilogs. net 45 00  |
| 477                                 | Common artificial leather or leather board:  |  |
|                                     | Unworked   | 100 kilogs. gross 2 50   |
|                                     | Worked, soles, heels, stiffeners, and the like, complete or in cut pieces  | 100 kilogs. gross 3 00   |
| 477b                                | Artificial leather with basis of balata, india rubber, or similar substances   | 100 kilogs. net 40 00  |
|                                     | Manufactures of skins or natural or artificial leather:  |  |
| 478                                 | Straps, for sabots, cut-out soles of boots or slippers, leather heels, stiffeners and the like, complete or in cut pieces, of natural leather  | 100 kilogs. net 30 00  |
| 479                                 | Uppers for top boots, boots, shoes, gaiters, leggings, "jambières," vamps, goshes (cambré or not), backs (quartiers) of calf, cow, horse, goat, or kid, leather:   |  |
|                                     | Of unvarnished leather   | 100 kilogs. net 65 00  |
|                                     | Of varnished leather   | " " 80 00  |
| 480                                 | Top boots:   |  |
|                                     | With wooden soles  | per pair 0 40  |
|                                     | With nailed leather soles  | " " 0 60   |
|                                     | With seven leather soles   | " " 1 00   |
| 481                                 | Boots or half-boots (bottines ou bottiers brodequins):   |  |
|                                     | With wooden soles  | per pair 0 15  |
|                                     | Of woollen, cotton or hemp tissue, with leather soles  | " " 0 20   |
|                                     | Of woollen, cotton or hemp tissue, combined with leather of sheep, black goat, crotte de vache, per pair   | " " 0 25   |
|                                     | Of colored goat, kid or imitation kid, morocco, cow, tawed calf, waxed natural, patent, glazed, or any other leather not specially mentioned; of pure or mixed silk tissue   | per pair 0 56  |

(\*) In virtue of a decree of July 12, 1898, the manufacture, importation, and sale of playing cards shall exclusively be reserved to Monopolies ("Journal Officiel Tunisie" of July 14, 1898).



| No.  | HIDES, SKINS AND PELTRIES, PREPARED—continued.   | Duties, Frs. C. | No. | Goods.  | Duties, Frs. C. |
|------|--|-----------------|-----|---|-----------------|
| 482  | Low shoes ( <i>souliers découverts</i> ) and shoes reaching to the ankle.  | 0 20            |     | Of copper, German silver, nickel, treated with aqua fortis, varnished, enameled, polished, nickel-plated, with or without fittings; mourning jewellery of iron, ornamented with glass beads or with barded wood; of zinc, lead, iron, ordinary steel, nickel-plated; of zinc, lead, iron, ordinary steel, polished or varnished; with fittings of zinc, lead, iron, or ordinary steel, without fittings or ornaments. | 100 00          |
|      | Of woolen, cotton or hemp tissue, without fancy trimmings or embroidery, with leather soles... per pair  | 0 25            |     | 100 kilogs. net   | 25 0            |
|      | Of woolen, cotton or hemp tissue, with fancy trimmings or embroideries: sheepskin, black goat, <i>croûte de chèvre</i> ..... per pair  | 0 25            |     | 100 kilogs. net   | 25 0            |
|      | Of colored goat, kid or imitation kid, morocco, colt, tawed calf, waxed natural, patent, glass, or any other leather not specially mentioned; of pure or mixed silk tissue..... per pair   | 0 19            |     | 100 kilogs. net   | 25 0            |
| 483  | Slippers of all kinds of leather and tissues, with leather soles..... per pair   | 0 16            |     | 100 kilogs. net   | 25 0            |
|      | Footwear for children, with leather soles less than 17 centimetres in length:  | 0 08            |     | 100 kilogs. net   | 25 0            |
|      | Wholly or in part of leather, or of pure or mixed silk tissue, sewn..... per pair  | 0 08            |     | 100 kilogs. net   | 25 0            |
|      | Other..... per pair  | 0 08            |     | 100 kilogs. net   | 25 0            |
| 484  | Gloves:  |                 |     | 100 kilogs. net   | 25 0            |
|      | Of fur with or without part of skin:   |                 |     | 100 kilogs. net   | 25 0            |
|      | Common..... per dozen pairs  | 3 00            |     | 100 kilogs. net   | 25 0            |
|      | Other..... per dozen pairs   | 6 00            |     | 100 kilogs. net   | 25 0            |
|      | With wrists or gannets of tissue or of fur..... per pair   | 0 50            |     | 100 kilogs. net   | 25 0            |
|      | Of lamb or calf skin..... per pair   | 0 50            |     | 100 kilogs. net   | 25 0            |
|      | Of goat or kid..... per pair   | 1 00            |     | 100 kilogs. net   | 25 0            |
| 485  | Articles of fine saddlery (other than saddles)..... 100 kilogs. net  | 80 00           |     | 100 kilogs. net   | 25 0            |
| 486  | Saddles:   |                 |     | 100 kilogs. net   | 25 0            |
|      | For men..... each  | 7 00            |     | 100 kilogs. net   | 25 0            |
|      | For women..... each  | 10 00           |     | 100 kilogs. net   | 25 0            |
| 487  | Harness makers' wares..... 100 kilogs. net   | 25 00           |     | 100 kilogs. net   | 25 0            |
|      | Collars, ox, articulated; yokes, ox and yoke pads..... Free  |                 |     | 100 kilogs. net   | 25 0            |
| 488  | Transmission bands, muffles, and manufactures of leather for pneumatic, for spinning, for weaving and for machines..... 100 kilogs. net  | 60 00           |     | 100 kilogs. net   | 25 0            |
|      | Bands and thongs for transmission belts, transmission cords, leather hose, plates and ribbons (without teeth) for cars, cut bands and pieces..... 100 kilogs. net  | 40 00           |     | 100 kilogs. net   | 25 0            |
| 489  | Transmission belts, bands and thongs for belts and other similar wares of artificial leather..... 100 kilogs. net  | 60 00           |     | 100 kilogs. net   | 25 0            |
| 490  | Trunks:  |                 |     | 100 kilogs. net   | 25 0            |
|      | Of wood or cardboard covered with leather..... 100 kilogs. net   | 28 00           |     | 100 kilogs. net   | 25 0            |
|      | Entirely of leather..... 100 kilogs. net   | 90 00           |     | 100 kilogs. net   | 25 0            |
| 491  | Small articles of morocco or other leather, supple..... 100 kilogs. net  | 200 00          |     | 100 kilogs. net   | 25 0            |
|      | Ditto, hard..... 100 kilogs. net   | 200 00          |     | 100 kilogs. net   | 25 0            |
| 491b | Covers of albums for collections, e.g., of photographs, postage stamps, postcards, &c., of skin, wood, cloth, plain and decorated paper, and other..... 100 kilogs. net  | 150 00          |     | 100 kilogs. net   | 25 0            |
| 491c | Albums for collections, such as photographs, postage stamps, postcards, &c..... 100 kilogs. net  | 50 00           |     | 100 kilogs. net   | 25 0            |
| 492  | Clothing of all kinds, without parts of fur, lined or not with tissue..... 100 kilogs. net   | 96 00           |     | 100 kilogs. net   | 25 0            |
|      | Valises:   |                 |     | 100 kilogs. net   | 25 0            |
|      | Of wood or cardboard covered with leather..... 100 kilogs. net   | 26 00           |     | 100 kilogs. net   | 25 0            |
|      | Entirely of leather..... 100 kilogs. net   | 150 00          |     | 100 kilogs. net   | 25 0            |
|      | Hand bags and travelling bags:   |                 |     | 100 kilogs. net   | 25 0            |
|      | Of soft (supple) leather..... 100 kilogs. net  | 200 00          |     | 100 kilogs. net   | 25 0            |
|      | Other..... 100 kilogs. net   | 150 00          |     | 100 kilogs. net   | 25 0            |
|      | Cases for musical instruments..... Free  |                 |     | 100 kilogs. net   | 25 0            |
|      | Cases for photographic apparatus for sporting weapons, &c..... 100 kilogs. net   | 150 00          |     | 100 kilogs. net   | 25 0            |
|      | Canes, whips, riding whips, sticks and similar leather articles:   |                 |     | 100 kilogs. net   | 25 0            |
|      | Not varnished..... 100 kilogs. net   | 20 00           |     | 100 kilogs. net   | 25 0            |
|      | Varnished..... 100 kilogs. net   | 45 00           |     | 100 kilogs. net   | 25 0            |
|      | Boly belts of worked leather..... 100 kilogs. net  | 65 00           |     | 100 kilogs. net   | 25 0            |
|      | Other articles not specially mentioned in the Tariff:  |                 |     | 100 kilogs. net   | 25 0            |
|      | Entirely of leather..... 100 kilogs. net   | 65 00           |     | 100 kilogs. net   | 25 0            |
|      | All other..... 100 kilogs. net   | 40 00           |     | 100 kilogs. net   | 25 0            |
| 493  | Peltres, prepared or in seven pieces:  |                 |     | 100 kilogs. net   | 25 0            |
|      | Sea lions and sea otters; seals and blue backs; gray squirrels and pouches of gray squirrels; hamsters and white rabbits; Astrakhan, clouded and curled, in skins and "fouloupe"; white hares and pouches of white hares; goats, in skins and covers; sheep and mountains of the Caucasus, in skins and covers; beaver, nutria; Chinese baelger, lynx; American opossum; fox; skunk; rat; American marten..... Free                            | 100 00          |     | 100 kilogs. net   | 25 0            |
|      | Not specially mentioned..... 100 kilogs. gross   | 160 00          |     | 100 kilogs. net   | 25 0            |
| 494  | Peltres, made up into articles, common..... 100 kilogs. net  | 500 00          |     | 100 kilogs. net   | 25 0            |
|      | Others..... 100 kilogs. net  | 500 00          |     | 100 kilogs. net   | 25 0            |
|      | MANUFACTURES OF METALS   |                 |     | 100 kilogs. net   | 25 0            |
| 495  | Goldsmiths' wares of gold, of silver, of platinum; jewellery..... 100 kilogs. net  | 500 00          |     | 100 kilogs. net   | 25 0            |
| 495b | Coins:   |                 |     | 100 kilogs. net   | 25 0            |
|      | Of gold and silver..... Free   |                 |     | 100 kilogs. net   | 25 0            |
|      | Of copper and of base metal, design manufacture..... Prohibited  |                 |     | 100 kilogs. net   | 25 0            |
| 496  | Articles gilt or silvered by various processes:  |                 |     | 100 kilogs. net   | 25 0            |
|      | Jewellery plated with gold or silver, on silver, copper, German silver, or pinchbeck..... 100 kilogs. net  | 500 00          |     | 100 kilogs. net   | 25 0            |
|      | Plate and jewellery silvered, and similar wares, gilt..... 100 kilogs. net   | 100 00          |     | 100 kilogs. net   | 25 0            |
|      | Wares of pure nickel or nickel-plated..... 100 kilogs. net   | 100 00          |     | 100 kilogs. net   | 25 0            |
| 496b | Imitation jewellery: Clasp, brooches, bracelets, finger rings, buckles, ornamental buttons, metal shays for buttons, chains, thimbles, slides, rings (spring or other), swivels, purses of meshwork, clasps of all kinds, &c. of non-precious metals, with or without ornaments of real or imitation coral, of vitrifications, mother-of-pearl, bone, ivory, tortoiseshell, imitation or real pearl, &c. and metallic parts of these articles: |                 |     | 100 kilogs. net   | 25 0            |
|      | Of aluminium, German silver, nickel, copper, steel, iron, zinc, tin, lead, gilt silvered, coppered, oxidised, with or without ornaments; fine steel <i>à pointes</i> ..... 100 kilogs. net   | 200 00          |     | 100 kilogs. net   | 25 0            |
|      | Of copper, German silver, nickel, treated with aqua fortis, varnished, enameled, polished, nickel-plated, with or without fittings; mourning jewellery of iron, ornamented with glass beads or with barded wood; of zinc, lead, iron, ordinary steel, nickel-plated; of zinc, lead, iron, ordinary steel, polished or varnished; with fittings of zinc, lead, iron, or ordinary steel, without fittings or ornaments..... 100 kilogs. net      | 100 00          |     | 100 kilogs. net   | 25 0            |
|      | Watches:   |                 |     | 100 kilogs. net   | 25 0            |
|      | 497-499 Watch movements without cases..... ad val.   |                 |     | 100 kilogs. net   | 25 0</          |

| TARIFF.] |  |         |      |  |                 |
|----------|--|---------|------|--|-----------------|
| No.      |  | Duties. | No.  |  | Duties.         |
|          |  | Frs. C. |      |  | Frs. C.         |
|          | From 50 inclusive to 1,000 kilogs., exclusive<br>100 kilogs. net   | 30 00   | 541  | Wire gauze: Of iron or steel:<br>Of wire exceeding 2 millimetres in diameter<br>100 kilogs. gross  | 8 00            |
|          | From 10 inclusive to 50 kilogs., exclusive<br>100 kilogs. net  | 80 00   |      | Of wire exceeding 1 millimetre and up to 2<br>millimetres in diameter.....100 kilogs. net  | 11 00           |
| 525      | Machine tools: Heavy, weighing more than 1,000<br>kilogs. ....1,000 kilogs. net  | 10 00   |      | Of wire of 5-tenths of a millimetre and up to 1<br>millimetre in diameter.....100 kilogs. net  | 13 00           |
|          | Medium, weighing 250 to 1,000 kilogs. ....   | 16 00   |      | Of wire less than 5-tenths of a millimetre in<br>diameter.....100 kilogs. net  | 21 00           |
|          | Small and of precision, weighing less than 250<br>kilogs. ....100 kilogs. net  | 50 00   | 542  | Of copper or brass: ordinary .....   | 20 00           |
|          | Apparatus for sinking and boring artesian wells<br>General machinery: Transmissions; balances;<br>scales; fixed railway stock; signals; presses; lifting<br>apparatus &c.; apparatus not mentioned, driven by<br>mechanical power, save those destined to agriculture<br>100 kilogs. net                       | Free    |      | For paper machines, such gauze weighing:<br>More than 500 grammes per square metre<br>500 grammes per square metre or less.....  | 40 00<br>100 00 |
|          | Apparatus not specially mentioned, for agricultural<br>purposes .....  | Free    | 543  | Wire netting of iron or steel:<br>With meshes of 25 millimetres and above each<br>side .....   | 10 00           |
| 525c     | Typewriters, calculating machine, cash registers<br>and detached parts thereof .....   | 100 00  |      | With meshes of less than 25 millimetres each side<br>100 kilogs. net   | 12 00           |
| 526      | Steam boilers of sheet iron or steel: Simple, or with<br>"bouilleurs" feed-water heaters, internal fur-<br>nace, without tubes (1) .....   | 9 00    | 543b | Perforated sheets of iron, As solid sheets of the corresponding<br>steel, copper, brass, zinc or other metal, with an addition of<br>other metals, with at least per 100 kilogs. ....  | 10 00           |
| 526b     | Tubular or semi-tubular, i.e., fitted with tubes of<br>iron, steel, copper, or brass (1) 100 kilogs. net   | 14 00   | 544  | 500 holes per square metre.....  |                 |
| 526c     | Parts of multitubular boilers, composed chiefly of<br>iron or steel tubes, fitted or not.....100 kilogs. net   | 18 00   | 544b | Sewing needles, needles for sewing machines:<br>Less than 5 centimetres in length.....100 kilogs. net  | 250 00          |
| 526d     | Open boilers: gasometers; recipients; stores and<br>calorifiers of sheet iron or steel, or of cast-iron<br>combined with sheet iron or steel.....100 kilogs. net   | 8 00    |      | 5 centimetres in length and above .....  | 150 00          |
| 527      | Sugar apparatus; heating apparatus for breweries,<br>perfumeries, pharmacies, kitchens, the copper or<br>bronze predominating in weight, weighing:<br>250 kilogrammes and more.....100 kilogs. net   | 30 00   | 544b | Fancy needles for bobbinet, lace, knitting machines<br>&c. ....  | 300 00          |
|          | Less than 250 kilogrammes .....  | 40 00   | 545  | Knitting needles (1), and other similar articles not<br>mentioned, of steel, iron or copper.....100 kilogs. net  | 15 00           |
|          | Distilling apparatus .....   | Free    | 545b | Crochet and embroidery needles, and button hook:<br>100 kilogs. net  | 100 00          |
| 527b     | Refrigerating apparatus, weighing:<br>250 kilogrammes and more .....   | 14 00   | 546  | Pins of brass or iron, tipped .....  | 100 00          |
|          | Less than 250 kilogrammes .....  | 25 00   |      | Pins of steel, with or without tips .....  | 50 00           |
| 528      | Detached parts of machines:<br>Sheets and fillets of carnis, of leather, fitted with<br>teeth of iron or steel of at least 1 millimetre in<br>diameter at the base.....100 kilogs. net   | 30 00   | 546b | Clasps for dresses, of iron, varnished or tinned,<br>of brass, yellow or white.....100 kilogs. net   | 50 00           |
| 529      | Sheets and fillets of carnis, of iron or steel wire,<br>on tissues, with or without caoutchouc, padded<br>or not. Sheets and fillets of carnis, of leather, set<br>with teeth of iron or steel of less than 1 millimetre<br>in diameter at the base.....100 kilogs. net  | 150 00  | 547  | Fish-hooks .....   | 100 00          |
| 530      | Teeth for sleys, of iron or copper .....   | 30 00   | 548  | Pens of metal other than gold, silver, platinum and<br>common metals, gilt or silvered .....   | 120 00          |
| 531      | Sleys, mountings and combs for weaving, of iron<br>or copper .....   | 30 00   | 549  | Common metals, gilt or silvered .....  | 20 00           |
| 532      | Detached pieces of cast and wrought iron, or of steel,<br>other than parts of steam rollers: Of cast iron,<br>turned, filed or adjusted, weighing:<br>1,000 kilogrammes and more.....100 kilogs. net   | 12 00   |      | Cutlery, common: Tailors' scissors and pruning shears<br>100 kilogs. net   | 20 00           |
|          | From 200 to 1,000 kilogrammes .....  | 13 00   |      | Kitchen and butchers' knives .....   | 100 00          |
|          | Less than 200 kilogrammes .....  | 20 00   |      | Razors, common .....   | 20 00           |
| 533      | Of wrought iron, or of wrought or cast steel,<br>bored, turned, filed, or adjusted, weighing:<br>500 kilogrammes and more.....100 kilogs. net  | 12 00   |      | Other: Clasp knives and common scissors &c.<br>100 kilogs. net   | 300 00          |
|          | From 100 to 500 kilogrammes .....  | 15 00   |      | Cutlery, fine: Table-knives, with handles of ivory or<br>mother-of-pearl .....   | 400 00          |
|          | Less than 100 but more than 1 kilogramme<br>100 kilogs. net  | 25 00   |      | Other .....  | 60 00           |
| 534      | 1 kilogramme or less .....   | 35 00   | 550  | Cylinders of copper or brass, for printing, engraved<br>or not.....  | 15 00           |
|          | Springs of wrought steel, for carriages, railway<br>carriages and locomotives, not polished.....   | 12 00   | 551  | Statues of metal, of a natural size or larger.....Duty of the<br>metal employed.   |                 |
| 535      | Detached pieces, rough or wrought, of pure copper<br>or of copper alloyed with any metal, cast in moulds<br>(brasses, cocks &c.), weighing:<br>10 kilogrammes and above:<br>Rough .....  | 15 00   |      | Articles of cast iron, neither turned nor polished:<br>Railway chairs, plates or other castings from the<br>open mould.....100 kilogs. gross   | 2 30            |
|          | Wrought .....  | 25 00   | 552  | Extra gilt cylindrical pipes, beams and columns,<br>solid or hollow, gas retorts, solid bars and sets<br>thereof, grates and hearth plates, and other similar<br>rough castings.....100 kilogs. gross  | 3 30            |
|          | Below 10 kilogrammes:<br>Rough .....   | 15 00   | 553  | Iron castings for machinery or for ornament,<br>weighing: More than 50 kilogrammes each<br>100 kilogs. gross   | 4 00            |
|          | Wrought .....  | 40 00   |      | 5 to 50 kilogrammes .....  | 5 00            |
| 535b     | Detached pieces of two or more metals, such as cast<br>iron, wrought iron, steel or copper, pure or alloyed<br>with any other metal (cocks, brasses &c.), weighing:<br>200 kilogrammes and more.....100 kilogs. net  | 15 00   |      | Less than 5 kilogrammes .....  | 6 00            |
|          | From 50 to 200 kilogrammes .....   | 30 00   | 555  | Pots, kitchen utensils, and other articles not<br>entering in the three preceding numbers .....  | 4 00            |
|          | Less than 50 kilogrammes .....   | Free    | 556  | Tinned, enamelled, varnished or rendered in-<br>oxidizable.....100 kilogs. gross   | 10 00           |
| 536      | Detached parts for agricultural machines, such as:<br>Coils, solid or hollow, of metal surrounded by insu-<br>lated copper; worked parts of copper, weighing<br>less than 1 kilogramme, numbered and marked,<br>fitted or not, for electric machines, weighing:<br>More than 2,000 kilogs. ....100 kilogs. net | 35 00   | 557  | Rough articles of malleable cast iron, of wrought iron<br>and of cast steel, weighing:<br>More than 3 kilogrammes.....100 kilogs. gross  | 5 00            |
|          | From 1,000 exclusive to 2,000 kilogs. ....   | 40 00   |      | From 1 to 3 kilogrammes.....100 kilogs. net  | 15 00           |
|          | Inclusive .....  | 45 00   |      | 1 kilogramme and less .....  | 15 00           |
|          | From 200 exclusive to 1,000 kilogs. ....   | 50 00   |      | Articles of iron and steel:<br>Iron wares:<br>Buildings of iron or steel: Parts of fixed or<br>movable bridges, frame work for buildings<br>&c., for sluice gates, for cranes &c., for portable<br>railways and, in general, all objects com-<br>posed of one or more pieces, bored, solid, turned,<br>or fitted together with rivets or bolts; each<br>piece weighing at least 5 kilogrammes per<br>linear metre.....100 kilogs. gross  | 9 00            |
|          | Less than 1 kilog. ....  | 75 00   | 558b | Movable article pens .....   | Free.           |
| 536b     | Arc lamps known as regulators .....  | 60 00   |      | Small articles, not specified, of iron or steel,<br>grating, barriers for level crossings, frames<br>for marquees, for bathhouses, for kiosks,<br>verandas, fixed or movable frames, window<br>frames, fitted or not, shutters of sheet-iron<br>for shops and, in general, all objects com-<br>posed of one or more pieces, bored or adjusted,<br>fitted together with rivets or bolts; each<br>piece weighing less than 5 kilogrammes per<br>linear metre.....100 kilogs. gross | 10 00           |
| 537      | Various metal wares:<br>Tools with or without handles:<br>Agricultural, enumerated in special decrees<br>Of pure iron .....  | Free.   | 558c | Iron-work for carriages, and specially such<br>as enters in the construction of railway rolling<br>stock.....100 kilogs. gross   | 10 00           |
|          | Of steel or of iron tipped with steel .....  | 22 00   | 559  | Locksmiths' wares:<br>Locks, padlocks, keys, iron bolts of all<br>kinds, handles, hooks, hinges of iron or<br>sheet iron, latches, slide-bolts and all other<br>articles of rough iron, scoured or not,<br>turned, filed or polished, for furniture,<br>doors and windows .....  | 15 00           |
| 538      | Printing type:<br>New .....  | 8 00    |      |  |                 |
|          | Old and unserviceable .....  | 3 00    |      |  |                 |
| 539      | Stereotype plates, with or without designs .....   | Free.   |      |  |                 |
| 540      | Engraved plates and dies for printing on paper .....   | ..      |      |  |                 |

(1) Boiler fittings (safety-valves, &c.) are not removed from the boiler to which fitted and are subject to the same duty. The cast-iron furnace plates and bars are dutiable separately according to No. 553.

(2) Bolkins shall be taxed according to No. 544, under the head of needles of 5 centimetres in length and above.

| No. | MANUFACTURES OF METALS—continued.<br>Goods.   | Duties,<br>Frs. C.  | No.<br>5736 | Goods.<br>Manufactures of aluminium other than jewellery   | Duties,<br>Frs. C.        |
|-----|---|---|-------------|--|---------------------------|
| 559 | The same articles, combined with copper or brass, or composed wholly of copper or brass, ..... 100 kilograms, net   | 20 00   |             | Manufactures of aluminium bronze, containing not more than 20 % of aluminium, ..... 100 kilograms, net   | 40 00                     |
| 560 | Anchors, cables and chains, detached up in harbours and roads of Tunis, ..... 100 kilograms, gross  | 0 25  | 580         | Arms of war, regulation, portable, and arms of war employed abroad (rifles and carbines) .....   | Prohibited                |
| 561 | Other cables of iron or steel wire, and barbed fence wire :<br>Composed of wire of 5-tenths of a millimetre and more in diameter ..... 100 kilograms, net<br>Composed of wire of less than 5-tenths of a millimetre in diameter, ..... 100 kilograms, net   | 11 00<br>21 00  | 581         | Old arms for collections and arms of all descriptions for panoplies, ..... 100 kilograms, net  | 60 00                     |
| 562 | Anchors, railway-buffers, couplings and chain-cables of iron or steel, ..... 100 kilograms, gross   | 4 00  |             | Arms of commerce :<br>Side arms ..... 100 kilograms, net   | 60 00                     |
| 562 | Busks and skins for personal attire, of steel, polished, varnished, not trimmed, ..... 100 kilograms, net   | 25 00   |             | Fire arms :<br>Sporting guns, carbines and pistols, with one or two barrels, muzzle loaders, ..... 100 kilograms, net  | 58 00                     |
| 562 | Umbrella frames, without the handle and without trimmings or fittings, ..... 100 kilograms, net   | 30 00   |             | Sporting guns, breech loaders, with one or several barrels :<br>Pin firing ..... 100 kilograms, net<br>Central firing :<br>With hammers, ..... 176 00  |                           |
| 563 | Nails for shoeing horses &c. :<br>(Other nails, weighing : Large, more than 20 kilogrammes per thousand ..... 100 kilograms, gross<br>Medium size, more than 5 but not more than 20 kilogrammes per thousand ..... 100 kilograms, gross<br>Small, from 200 grammes to 5 kilogrammes per thousand ..... 100 kilograms, net<br>Very small, less than 200 grammes per thousand ..... 100 kilograms, net  | 15 00<br>6 00<br>9 00<br>14 00<br>30 00   |             | Hammerless, also all guns not included in the foregoing categories, ..... 100 kilograms, net<br>Target rifles (arms de tir), breech loading :<br>Carbines and walking-stick guns ..... 100 kilograms, net<br>Revolvers, repeating or other pistols ..... 200 00  | 325 00<br>80 00<br>200 00 |
| 563 | Wire nails of iron or steel, machine-made, whether tinned, coppered, zinc-plated, or coal-tarred, or not :<br>More than 2 millimetres in diameter ..... 100 kilograms, gross<br>From 1 to 2 millimetres in diameter ..... 100 kilograms, net<br>1 millimetre in diameter and less ..... 100 kilograms, net  | 8 00<br>11 00<br>24 00  | 582         | Cannon and gun carriages ..... Prohibited.   |                           |
| 566 | Screws, eye-bolts, iron hooks of any diameter, furnished with screw threads. Bolts, rivets and nuts of iron, of any diameter, polished, turned, varnished or coated with any preparation. Bolts, rivets and nuts of rough iron, as well as all kinds of bolts and screws not mentioned, ..... 100 kilograms, net  | 14 00   | 583         | Gunpowder : For the Regie, ..... Prohibited.<br>For private account, ..... Prohibited.   |                           |
| 566 | Mechanical stoppers, consisting of a white or colored porcelain head and iron or steel wire, with or without india-rubber rings, ..... 100 kilograms, net   | 25 00   | 584         | Dynamite and explosives of all kinds except gunpowder ..... 100 kilograms, net   | 50 00                     |
| 567 | Tubes of iron or steel :<br>Not welded, of an inside diameter of :<br>9 millimetres and more, ..... 100 kilograms, gross<br>Less than 9 millimetres, ..... 100 kilograms, net<br>Butt-welded, of an inside diameter of :<br>9 millimetres and more ..... 100 kilograms, gross<br>Less than 9 millimetres, ..... 100 kilograms, net<br>Lap-welded or domed, ..... 18 00<br>Joints of all kinds, ..... 18 00<br>Bored or not welded :<br>Of an inside diameter of 10 millimetres or more : Steel, soft ..... 100 kilograms, net<br>Steel, cast or tempered ..... 50 00<br>Of soft, cast or tempered steel, of an inside diameter of :<br>From 9 to 5 millimetres, ..... 100 kilograms, net<br>From 5 to 2 millimetres, ..... 450 00<br>2 millimetres and less ..... 1000 00 | 9 00<br>11 00<br>10 00<br>18 00<br>18 00<br>40 00<br>50 00<br>200 00<br>450 00<br>1000 00 | 585         | Percussion caps : For warlike purposes ..... Prohibited.<br>For sporting purposes, including caps or detonators for mines ..... 75 00  |                           |
| 568 | Household wares and other articles of iron, steel or black sheet iron, not mentioned :<br>Neither painted, polished nor tinned ..... 100 kilograms, net<br>Painted and polished ..... 18 00<br>Varnished ..... 18 00<br>Enamelled, plain, tinned ..... 25 00<br>Enamelled with fillets and ornaments, with or without gold fillets, printed in colors ..... 100 kilograms, net  | 14 00<br>18 00<br>25 00   | 586         | Cartridges for warlike purposes, loaded or empty, ..... 100 kilograms, net<br>Cartridges for rifle clubs, ..... 100 kilograms, net<br>Cartridges for sporting purposes, loaded ..... Prohibited.<br>Cartridges, sporting, empty (cases with caps or not) ..... Free.<br>Wads ..... Prohibited.   | 36 00                     |
| 569 | Coffee mills, with stands of wood or of cast or sheet iron ; articles of domestic economy : meat presses, meat cutters, fruit presses, small household pumps ..... 100 kilograms, net   | 16 00   | 587         | Projectiles ..... 11 00  |                           |
| 570 | Apparatus for water closets, lever or balance :<br>water tanks for flushing the same, ..... 100 kilograms, net  | 13 00   | 588         | Miners' fuses of all kinds ..... 100 kilograms, net  | 30 00                     |
| 571 | Buckles for saddlery, fittings and accessories for harness, of iron, malleable cast iron or cast steel ..... 100 kilograms, net   | 20 00   | 589         | Fireworks ..... 30 00  |                           |
| 572 | Articles of pure copper or of copper alloyed with zinc or tin :<br>Coppersmiths' wares, including needles of copper (other than knitting) and tools of all kinds, of pure copper or of copper alloyed with any other metal ..... 100 kilograms, net   | 20 00   |             | FURNITURE  |                           |
| 573 | Objects of art and ornament :<br>Enamels cloisonnés, ..... 40 00<br>Bronze ..... 40 00  | 40 00<br>40 00  | 590         | Of bent wood, put together or not, pieces and parts of furniture in bent wood :<br>Painted, varnished or decorated by fire or otherwise ..... 100 kilograms, net<br>Other ..... 100 kilograms, gross   | 11 00<br>8 00             |
| 574 | Lamp makers' and tinsmiths' wares made up of different metals and combined with copper, pure or alloyed, varnished, polished, ..... 100 kilograms, net  | 45 00   | 590b        | Frames for chairs or for backs, veneered or counter-veneered :<br>Varnished, painted, pyro-engraved, carved or moulded or thermo-plastic, ..... 100 kilograms, gross<br>Other ..... 100 kilograms, gross   | 7 00<br>6 00              |
| 575 | Other articles not mentioned ..... 100 kilograms, net   | 40 00   | 591         | Other than of bent wood :<br>Chairs, not fitted :<br>Inlaid, with marquetry, decorated with mosaic, ornamental with copper, gilt, lacquered ..... 100 kilograms, net<br>Carved, ..... 16 00<br>With only one pattern of carving, or with no carved pattern, moulded or not with or without turned part, waxed, varnished or not ..... 100 kilograms, gross | 22 00<br>16 00            |
| 576 | Lead pipes and all other manufactures of lead ..... 100 kilograms, gross  | 6 50  |             | Chairs, fitted with straw or with frames or backs veneered or counter-veneered :<br>Of hard wood, waxed or not, ..... 100 kilograms, gross<br>Of white wood, painted or not, ..... 2 50  | 5 50<br>2 50              |
| 576 | Electric accumulators and detached parts thereof ..... 100 kilograms, net   | 16 50   | 591b        | Separate pieces and parts of : Durable or kind, according to chairs ..... 100 kilograms, gross   | 8 50                      |
| 577 | Tin pots and other manufactures of tin, pure or alloyed with antimony, ..... 100 kilograms, net   | 30 00   | 592         | Other than chairs :<br>Veneered and counter-veneered with any kind of wood, separate parts and pieces :<br>Inlaid, with marquetry, decorated with mosaic, ornamental with copper, gilt or lacquered ..... 100 kilograms, net<br>Carved or moulded ..... 12 00<br>Varnished, waxed or not ..... 100 kilograms, gross  | 22 00<br>12 00<br>8 00    |
| 578 | Zinc manufactures of all kinds :<br>Common, plain or stamped ..... 100 kilograms, gross<br>Varnished, polished and nickelled, including those for lamps ..... 100 kilograms, net<br>Printed in colors, ornamented and gilt, ..... 100 kilograms, net  | 8 00<br>20 00<br>40 00  | 592b        | Solid, and separate pieces and parts :<br>Inlaid with marquetry, decorated with mosaic, ornamental with copper, gilt or lacquered ..... 100 kilograms, net<br>Carved or moulded ..... 15 00<br>Varnished or waxed ..... 100 kilograms, gross   | 15 00<br>12 00<br>8 00    |
| 579 | Articles of nickel, alloyed with copper or zinc (German silver), or of nickelled metals, ..... 100 kilograms, net   | 100 00  | 593         | Covered and upholstered of 15 % above the duties specified all kinds, ..... above, according to kind.  |                           |
|     |   |   | 593b        | Caned, put together or not, : Same duties as covered or upholstered furniture (Tariff No. 359) or parts of such furniture, ..... Of soft wood :<br>Rough, plastered or coated with distemper ..... 100 kilograms, gross  |                           |
|     |   |   |             | Plain gilt, painted, varnished, lacquered, of uniform color, carved or ornamented in relief or bas-relief, decorated with designs imitating the grain of wood or other designs ..... 100 kilograms, gross  | 5 00                      |
|     |   |   |             | Of hard wood :<br>With incrustations of mother-of-pearl, ivory or tortoiseshell ..... 100 kilograms, net<br>Other ..... Same duty as beading and moulding of wood with the addition of 2 ad val.   | 13 00<br>8 00             |
|     |   |   | 594         | Frames of wood of all sizes, ..... of wood with the addition of 2 ad val.  |                           |



| No.               | Goods.  | Duties.<br>Frs. C. | No.                                | Goods.  | Duties.<br>Frs. C. |
|-------------------|---|--------------------|------------------------------------|---|--------------------|
| ARTICLES OF WOOD. |   |                    |                                    |   |                    |
| 595               | Vats and hogheads whether mounted or not, vintage casks and hampers   | Free.              | 607                                | Semit, plaited matting or bands, for the exclusive use of hat-makers, without addition of artificial silk or artificial horsehair :   |                    |
|                   | Empty casks, serviceable, fitted together or not, hooped with wood or metal, other than tins, 100 kilogs. gross                         | 2 00               |                                    | Of natural silk or of ramie, combined or glued together or mixed with vegetable materials or with textile materials, the silk or ramie predominating in weight .....                        | 2 00               |
| 596               | Brooms of sorghum or camelias :   |                    |                                    | Of cotton mixed with vegetable or other textile materials, the cotton predominating in weight .....   | 2 00               |
|                   | With handles .....  | 5 00               |                                    | 100 kilogs. gross   |                    |
|                   | Without handles .....   | 4 00               | 608                                | Carpeting :   |                    |
| 597               | Brooms, common, of birch &c. ....   | Free.              |                                    | Of cocco-ant fibre or aloe fibre .....  | 30 00              |
| 597               | Carpeters' wares, shapel :  |                    |                                    | Of esparto .....  | 5 00               |
|                   | Of hard wood .....  | 1 60               | 609                                | Chinese mats .....  | 5 00               |
|                   | Of soft wood .....  | 1 20               | 610                                | Piths of canes, rattans and reeds .....   | 5 00               |
|                   | Carpeters' wares :  |                    | 610a                               | Rattans, spun ("filés") .....   | 15 00              |
|                   | Roughed out .....   | 2 10               | 611                                | Scurtins of alfa, diss or esparto for oil presses, .....  | 4 00               |
|                   | Shaped .....  | 13 00              |                                    | 100 kilogs. gross   |                    |
| 598               | Button moulds .....   | 100 kilogs. net    |                                    | Vintage baskets and bee hives .....   | Free.              |
| 599               | Wooden shoes (sabots) :   |                    |                                    | Garden, sessile or ternce furniture, and parts thereof, fitted or not .....   | 15 00              |
|                   | Common, painted or varnished .....  | 7 00               |                                    | Basket ware :   |                    |
|                   | Trimmed .....   | 12 00              |                                    | Of crude vegetable products .....   | 5 00               |
| 600               | Wood, planed, grooved and (or) tongued, planks, strips, or veneers for flooring, planed, grooved and (or) tongued :                     |                    |                                    | Of wood shavings .....  | 9 00               |
|                   | Of oak or hard wood .....   | 1 70               |                                    | Fibre of osier, straw and other fibres, with or without   |                    |
|                   | Of pine or soft wood .....  | 1 20               |                                    | fining of various textiles .....  | 25 00              |
| 601               | Doors, windows, venetian blinds, venetian shutters, roll shades, roller blinds, wood paneling and joiners' wares, put together or not : |                    |                                    | Of rattan pith, with or without admixture of threads of various textiles .....  | 40 00              |
|                   | Of hard wood, including articles made partly of hard and partly of soft wood .....  | 5 00               | 612                                | Hats :  |                    |
|                   | Of soft wood .....  | 4 00               |                                    | Panama and the like .....   | 300 00             |
|                   | Painted, varnished or lacquered, of a uniform color .....   | 10 00              |                                    | Others, of straw, bark, esparto, palm fibre, or any other vegetable materials :   |                    |
|                   | Carved or ornamented in relief or bas-relief, gilt or decorated with designs imitating the grain of wood or with other designs .....    | 12 00              |                                    | Plain or clouded, not bleached, dyed, dressed, blocked, or trimmed .....  | 10 00              |
| 601a              | Wood cut for roller blinds .....  | 100 kilogs. gross  |                                    | Bleached, dyed or powdered, dressed, blocked, or trimmed :  |                    |
| 602               | Small wooden wares :  |                    |                                    | For men and children .....  | 120 00             |
|                   | Boxes of white wood, wood shaped for brushes, and small handles for tools, less than 10 centimetres in length .....                     | 4 00               |                                    | For women .....   | 300 00             |
|                   | Bobbins for spinning and weaving, tubes, skewers, bials, éperleots (spindles), warp cops, bassettes .....                               | 5 00               | 613                                | Cordage of esparto, of lime-tree bark, and of cane .....  | 3 26               |
|                   | 100 kilogs. gross   |                    |                                    | 100 kilogs. gross   |                    |
|                   | Small reels, of common wood, for sewing thread, neither varnished nor painted .....   | 5 00               | MANUFACTURES OF VARIOUS MATERIALS. |   |                    |
|                   | Sieve frames of wood .....  | 5 60               | 614                                | Carriages :   |                    |
|                   | Other articles :  |                    |                                    | Carriages properly so-called, other than those intended to run on rails .....   | 16 00              |
|                   | Not varnished .....   | 5 00               |                                    | Vehicles for trade, agricultural purposes &c. :   |                    |
|                   | Varnished .....   | 6 00               |                                    | Hung on springs .....   | 12 00              |
| 602a              | Turners' wares :  |                    |                                    | Not hung on springs .....   | 6 00               |
|                   | Varnished, waxed or coated in any manner ..   | 8 00               |                                    | Vehicles to run on rails, upholstered or not :  |                    |
|                   | Cocks for hogheads (faucets, suction valves, tasting pipes) .....   | Free.              |                                    | For ordinary gauge railways :   |                    |
| 602b              | Bent wooden turns, not hollowed, not moulded, not shaped, for cycles .....  | 25 00              |                                    | Passenger coaches, 1st and 2nd class, weighing :  |                    |
| 603               | Wood squared for shuttles, less 1/2 Dutable under No. 128 or 133 than 500 grammes in weight) according to kind.                         |                    |                                    | 10 metric tons or less .....  | 16 00              |
| 603a              | Weaving shuttles of all kinds, finished or not .....  | 6 00               |                                    | More than 10 metric tons .....  | 20 00              |
|                   | 100 kilogs. gross   |                    |                                    | Passenger coaches, 3rd class, weighing :  |                    |
| 603b              | Handles for agricultural implements .....   | Free.              |                                    | 10 metric tons or less .....  | 11 00              |
| 603c              | Other wooden wares (i.e., other than those specified in the Tariff) .....   | 6 00               |                                    | More than 10 metric tons .....  | 15 00              |
| 603d              | Wooden plates or cylinders engraved for printing painted papers, tissues, waxed cloth, linocum ..                                       | 12 00              |                                    | Gonds wagons .....  | 5 00               |
|                   | 100 kilogs. net   |                    |                                    | Ballast trucks .....  | 16 00              |
|                   |   |                    |                                    | Tramway carriages .....   |                    |
|                   |   |                    |                                    | For narrow gauge tracks :   |                    |
|                   |   |                    |                                    | For railways :  |                    |
|                   |   |                    |                                    | Passenger coaches .....   | 20 00              |
|                   |   |                    |                                    | Goods wagons .....  | 10 00              |
|                   |   |                    |                                    | Ballast trucks .....  | 7 00               |
|                   |   |                    |                                    | Tramway cars .....  | 20 00              |
|                   |   |                    |                                    | Bodies, chassis or bogies, or parts of bodies, chassis or bogies of railway or tramway cars or wagons .....   | 13 00              |
|                   |   |                    |                                    | 100 kilogs. net   | 60 00              |
|                   |   |                    |                                    | Velocipedes and parts .....   |                    |
|                   |   |                    |                                    | 614b Iron or steel rims for cycles :  |                    |
|                   |   |                    |                                    | To straight bars, including bars of which the edges are bent and of which the two longitudinal lines are brazed with copper or by other means .....   | 10 00              |
|                   |   |                    |                                    | 100 kilogs. gross   | 14 00              |
|                   |   |                    |                                    | Other .....   |                    |
|                   |   |                    |                                    | 614c Automobiles :  |                    |
|                   |   |                    |                                    | Chassis, with or without motor, with or without bodies, weighing :  |                    |
|                   |   |                    |                                    | 2,500 kilogs. or more .....   | 50 00              |
|                   |   |                    |                                    | 500 kilogs. or more but less than 2,500 kilogs. .....   | 45 00              |
|                   |   |                    |                                    | Less than 500 kilogs. .....   | 45 00              |
|                   |   |                    |                                    | NOTE.—A duty of 45% and ad val. shall likewise be levied on detached parts of automobiles, except in the case of detached parts appertaining to automobiles weighing 2,500 kilogs. or more. |                    |
|                   |   |                    |                                    | Bodies for automobiles for the carriage of :  |                    |
|                   |   |                    |                                    | Freight .....   | 12 00              |
|                   |   |                    |                                    | Passengers .....  | 65 00              |
|                   |   |                    |                                    | Carrying frames for chassis of press sheet steel .....  | 50 00              |
|                   |   |                    |                                    | 100 kilogs. net   |                    |
|                   |   |                    |                                    | Iron or steel rims for automobiles :  |                    |
|                   |   |                    |                                    | In straight bars .....  | 12 00              |
|                   |   |                    |                                    | Other .....   | 20 00              |
|                   |   |                    |                                    | Vessels and craft :   |                    |
|                   |   |                    |                                    | Serviceable :   |                    |
|                   |   |                    |                                    | 615 Sailing ships, of wood, iron or steel, sailing or steam, rigged and fitted .....  | 2 00               |
|                   |   |                    |                                    | 616 Hulls of sailing ships, of wood, iron or steel .....  | 2 00               |
|                   |   |                    |                                    | 617 River boats of any size, .....  | 1 00               |
|                   |   |                    |                                    | Of wood .....   | 6 00               |
|                   |   |                    |                                    | Of iron or steel .....  |                    |
|                   |   |                    |                                    | 618 To be broken up .....   | 0 50               |
|                   |   |                    |                                    | Of wood .....   | 0 50               |
|                   |   |                    |                                    | Sheathed in metal .....   |                    |
|                   |   |                    |                                    | 618a Pleasure yachts and craft for the river :  |                    |
|                   |   |                    |                                    | Of wood .....   | 5 00               |
|                   |   |                    |                                    | Of iron .....   | 7 00               |

| No.               | MANUFACTURES OF VARIOUS MATERIALS—continued.  | Duties   |
|-------------------|---|--|
| 61 <sup>st</sup>  | Goods   | Frs. C.  |
|                   | Motor boats with electric or explosion motor :<br>Of wood ..... ton capacity .....  | 25 00<br>50 00   |
| 61 <sup>st</sup>  | Lugging and fittings for ships, (As metal manufactures, according to the nature of the metal.<br>not mentioned: Of metal ..... (As manufactures of wood, not specified.<br>Of wood ..... (As manufactures of skin or leather, other.<br>Of skin or leather ..... (As made-up articles of tissues, according to kind.<br>Of tissues ..... (As made-up articles of tissues, according to kind.  | 20 00<br>20 00<br>20 00<br>20 00<br>20 00  |
| 62 <sup>nd</sup>  | Indiarubber and gutta-percha manufactures :<br>Sheets of indiarubber, not vulcanised ..... 100 kilograms, net<br>Threads of vulcanised indiarubber :<br>3 mm. or less in thickness or diameter ..... 100 kilograms, net<br>Other ..... 100 kilograms, net<br>Elastic tissues :<br>Of threads of imitation gold or silver ..... 200 00<br>Of threads of natural or artificial silk ..... 200 00<br>Other ..... 120 00<br>Rubbered tissues in the piece, weighing per square metre :<br>800 grammes or more ..... 100 kilograms, net<br>Less than 800 grammes ..... 120 00<br>Made-up articles of rubbered tissues weighing 100 grammes or less per square metre and having 44 threads or more in warp and weft in a square of 5 mm. side ..... 100 kilograms, net<br>Clothing, accessories of clothing, and made-up articles other than those included in the following paragraphs :<br>Dress shields :<br>Of sheet rubber without tissue ..... 100 kilograms, net<br>Of rubbered tissue or of sheet rubber made up with a tissue other than natural or artificial silk ..... 100 kilograms, net<br>Of sheet rubber made up with a tissue of natural or artificial silk, pure or mixed ..... 100 kilograms, net<br>Braces :<br>Of thread of textiles other than natural or artificial silk ..... 100 kilograms, net<br>Of threads of natural or artificial silk, whether or not in combination with other materials ..... 100 kilograms, net<br>Garters, stocking and sock suspenders, belts :<br>Of threads of textiles other than natural or artificial silk ..... 100 kilograms, net<br>Of threads of natural or artificial silk, whether or not in combination with other materials ..... 100 kilograms, net<br>Other ..... 96 00<br>Special rubbered tissues for crabs without teeth :<br>Without felt ..... 100 kilograms, net<br>Lined with felt ..... 55 00<br>Boots and shoes :<br>Of rubbered tissue lined with felt, wool or stuffs mixed with wool ..... 100 kilograms, net<br>Of rubbered tissues lined with stuffs of cotton, hemp or flax, called sand shoes ( <i>bata de mer, caoutchouc</i> , &c.) ..... 100 kilograms, net<br>With soles wholly of indiarubber ..... per pair<br>Treads, air tubes or pneumatic tyres ..... 100 kilograms, net<br>Blocks, solid tyres for carriage wheels, rough, worked or finished :<br>For automobiles ..... 100 kilograms, net<br>Other ..... 50 00<br>Treads, air tubes or pneumatic tyres, covers for cycle wheels, rough worked or finished ..... 100 kilograms, net<br>Sheets, plates or slabs of vulcanised indiarubber, mixed or not with other materials ..... 100 kilograms, net<br>Transmission belts ..... 60 00<br>Hose and valves ..... 15 00<br>Other manufactures of indiarubber or gutta-percha, pure or mixed, soft or hard, whether or not combined with tissues or with other materials ..... 100 kilograms, net | 20 00<br>20 00<br>20 00<br>20 00<br>20 00<br>200 00<br>200 00<br>120 00<br>70 00<br>120 00<br>450 00<br>210 00<br>100 00<br>125 00<br>340 00<br>6 00<br>210 00<br>80 00<br>200 00<br>96 00<br>50 00<br>55 00<br>60 00<br>52 00<br>100 00<br>63 00<br>50 00<br>120 00<br>16 00<br>60 00<br>16 00<br>70 00 |
| 620 <sup>th</sup> | Manufactures of asbestos or amianth :<br>Paper or card-board :<br>In sheets (cut out or not) of rectangular form ..... 100 kilograms, gross<br>Shaped, cut out, in forms other than rectangular, with or without thread, cloth or metallic pieces ..... 100 kilograms, net<br>Threads, cords and plaits, combined or not with other materials ..... 100 kilograms, net<br>Tissues ..... 20 00<br>Other manufactures, with or without combination of other materials ..... 100 kilograms, net<br>Lace of amianth ..... Dutiable as cotton lace.  | 6 00<br>26 00<br>20 00<br>30 00<br>60 00   |
| 620 <sup>th</sup> | Mica in sheets or plates : mica wares ; micaite and mica conglomerates ; paper and cloth treated with mica, even with a mixture of other materials. 100 kilograms, net  | 25 00  |
| 621               | Felt : For sheathing and for soles ..... 25 00  | 25 00  |
| 622               | For printed carpets ..... 28 00   | 28 00  |
| 623               | Felt and felted cloths for machines and for pianos ..... 100 kilograms, net   | 25 00  |
| 623 <sup>rd</sup> | Felted tissue for paper mills ..... Dutiable as stuff of wool, pure or mixed with cotton, according to kind.  | 25 00  |
| 624               | Felts of wool, pure, or mixed with cotton or other vegetable materials :<br>For clothing, furnishing, hangings, and for boots and shoes ..... 100 kilograms, net<br>Carpets, not printed ..... 25 00  | 18 00<br>25 00   |
| 625               | Other mixtures of wool and coarse hair ; wool, pure or mixed with vegetable materials ..... 100 kilograms, net  | 25 00  |
| 626               | Hats of hair felt and of hair and wool felt :<br>Shaped ( <i>cloches</i> ) ..... each<br>Blocked, not trimmed ..... 0 30<br>Blocked and trimmed ..... 0 40  | 0 30<br>0 40   |

| No.               | Goods.   | Duties.<br>Frs. C. |
|-------------------|--|--------------------|
|                   | Helmets of pith of elder or alce, or of cork covered with tissue ..... each  | 0 20               |
| 627               | Hats of wool felt :<br>Shaped ( <i>cloches, chemises</i> ) ..... each  | 0 10               |
|                   | Blocked, not trimmed ..... "   | 0 16               |
|                   | Blocked, trimmed ..... "   | 0 25               |
| 627 <sup>th</sup> | Hats, caps, bonnets of cloth, horse-hair, or any other tissue, of leather or skin, fur caps and bonnets .. each  | 0 10               |
| 628               | Silk hats and mechanical ( <i>Gibus</i> ) hats ..... each  | 0 65               |
| 629               | Coral, cut, not mounted ..... 100 kilogs. gross  | Free.              |
| 630               | Articles of real murex-shell, mounted or not with amber, real or imitation, or with any other material, with or without fittings of metal, in cases or not ..... 100 kilogs. net   | 300 00             |
|                   | Articles of steatite, petroid, diolite, or asbestos :<br>630 <sup>th</sup> Mounted with real or imitation amber, indiarubber, celluloid, horn or bone, with or without metal fittings, in cases or not ..... 100 kilogs. net   | 150 00             |
| 630 <sup>th</sup> | Unmounted or mounted with glass, with or without metal fittings, in cases or not ..... 100 kilogs. net   | 100 00             |
| 630 <sup>th</sup> | Burners with branches of steatite, petroid, steatolite or other material, with or without metallic mounting ; burners with metallic branches, with tips of steatite, petroid, steatolite, or other metal— for acetylene lighting ..... each  | 0 05               |
|                   | Candles with insulating parts of steatite, petroid, steatolite, or other material, for lighting ..... each   | 0 20               |
| 630 <sup>th</sup> | Single burners of steatite, petroid, steatolite, or other materials, with or without metal mounting, for acetylene lighting, and component parts thereof ..... each  | 0 01               |
| 631               | Whalebone, cut and prepared ..... 100 kilogs. net  | 100 00             |
| 631 <sup>st</sup> | Imitation whalebone made of horn :<br>Trimmed and covered ..... "  | 30 00              |
|                   | Other ..... "  | 12 00              |
|                   | Cork, wrought :<br>632 Stoppers : 50 millimetres and more in length ..... 100 kilogs. net  | 27 00              |
|                   | Less than 50 millimetres in length ..... 100 kilogs. net   | 25 00              |
| 633               | Cork in sheets and ventilators for hats, cork caps ..... 100 kilogs. net   | 5 00               |
| 634-635           | Instruments, optical, mathematical, astronomical, surgical, chemical, and of precision ..... Free.   |                    |
|                   | Glassware and utensils for scientific apparatus and instruments, and for laboratories :<br>Articles of glass (other than graduated glassware, or gauged glassware and articles of blown glass), articles of porcelain, faience, fireproof clay, graphite, &c., according to kind.  |                    |
| 636               | Penholders and detached parts thereof, fountain pens and other ..... Dutiable as "products of the toy trade," paragraph 2 (No. 646).   |                    |
| 637               | Spectacles, eyeglasses :<br>With tinted glass and common metal frame ..... 100 kilogs. net   | 75 00              |
|                   | Other ..... "  | 150 00             |
|                   | Magnifying glasses, lorgnettes and opera glasses ..... 100 kilogs. net   | 150 00             |
|                   | Small wares ( <i>tabletterie</i> ) :<br>Of ivory, mother-of-pearl, tortoiseshell, amber :<br>638 Scraps of ivory resulting simply from a first operation, whether sawing or other, neither polished nor smoothed ; plates, slabs, tubes, bands ( <i>negaty</i> ) not exceeding 3 centimetres in diameter ..... 100 kilogs. net | 100 00             |
| 638 <sup>th</sup> | Ends of amber, cut or moulded, neither pierced, mounted, polished, nor completely shaped ..... 100 kilogs. net   | 100 00             |
| 638 <sup>th</sup> | Combs of ivory, mother-of-pearl and amber ..... 100 kilogs. net  | 625 00             |
| 639               | Billiard balls and countersunk beads ..... 100 kilogs. net   | 625 00             |
| 640               | Not exceeding 3 centimetres ..... 100 kilogs. net  | 625 00             |
| 640 <sup>th</sup> | Keys for keyboard musical instruments ..... 100 kilogs. net  | 625 00             |
| 640 <sup>th</sup> | Tobacco pipes and stems of exotic or native woods, mounted with amber, ivory, tortoiseshell, or mother-of-pearl ..... 100 kilogs. net  | 100 00             |
| 640 <sup>th</sup> | Cigar and cigarette holders, with or without mountings :<br>Of amber ..... 100 kilogs. net   | 1250 00            |
|                   | Of ivory, mother-of-pearl, or tortoiseshell ..... 100 kilogs. net  | 500 00             |
| 640 <sup>th</sup> | Other articles :<br>Of amber ..... 100 kilogs. net   | 1250 00            |
|                   | Of ivory, mother-of-pearl, or tortoiseshell ..... 100 kilogs. net  | 500 00             |
| 641               | Of other materials : Tobacco pipes and stems thereof, of native or exotic woods, with mountings of any material other than amber, ivory, tortoiseshell or mother-of-pearl ..... 100 kilogs. net  | 60 00              |
| 641 <sup>st</sup> | Boxes of lacquered wood, Chinese and Japanese style :<br>Coated with a uniform varnish, with or without painting, leaving visible the fibres or inequalities of the wood ..... 100 kilogs. net   | 20 00              |
|                   | Coated with lacquer, the fibres of the wood not being visible, with or without painting ..... 100 kilogs. net  | 25 00              |
|                   | Coated with lacquer, the fibres of the wood not being visible, decorated with inlaying or carving ..... 100 kilogs. net  | 10 00              |
|                   | All other articles ..... Dutiable as "products of the toy trade," paragraph 2 (No. 646).   |                    |
| 642               | Tobacco pipes of wood ..... 100 kilogs. net  | 20 00              |
| 643               | Fans and hand screens, mounted or not :<br>Of reed or bamboo ..... 300 00  |                    |
|                   | Of ivory, tortoiseshell and mother-of-pearl ..... 200 00   |                    |
|                   | Of precious metal ..... Dutiable as gold or silver wares (No. 456).  |                    |
|                   | Other ..... 100 kilogs. net  | 100 00             |
| 644               | Brushmakers' wares :<br>Common, mounted with wood :<br>With vegetable fibres, whalebone, steel or copper   |                    |

| No.   | Goods.  | Duties, Frs. C.   |
|-------|---|---|
|       | wire or lamels, pieces of chamois skin or felt, of vegetable materials or coarse hair, 100 kilograms, net   | 14 00   |
|       | With animal fibres (other than whalebone), hair or horsehair, felt of wool pure or mixed with hair, or less than 25 % of vegetable materials  | 35 00   |
|       | With vegetable and animal materials or felt of wool mixed with 25 % or more of vegetable materials  | 25 00   |
| Fine: | 100 kilograms, net  |   |
|       | With mountings of wood, bone, horn, buffalo horn, moulded and lacquered pasteboard, artificial ivory and tortoiseshell, celluloid, hardened rubber, hardened casein and other similar plastic materials | 100 00  |
|       | With mountings of common metal, gilt, nickelled or silvered   | Dutiable as "imitation jewellery," according to kind (No. 496b).                                    |
|       | With mountings of tortoiseshell, ivory or mother-of-pearl   | Dutiable as "small wares," according to kind (No. 646d).  |
|       | With mountings of precious metal  | Dutiable as "gold and silver smiths' wares" (No. 495).  |
| 644b  | Paint and other brushes:  |   |
|       | Of marten's or other animal hair, except pigs' or boars' bristles, mounted on quills, or on wooden, bone &c. handles, with or without ferrule of non-precious metal                                     | 100 00  |
|       | Of pigs' or boars' bristles:  |   |
|       | Common wooden handle, with or without metal ferrule   | 100 kilograms, net 60 00  |
|       | Fine wooden, bone, celluloid &c. handle   | 100 00  |
|       | Leather-lusters and brushes   | 60 00   |
|       | Brushes for clothes and furs, of millet or sorghum, with or without handle or knob of wood or metal, with ligature of colored string or of colored string and metal wire:                               |   |
|       | Without mounting  | 100 kilograms, net 14 00  |
|       | With plush, velvet or nickelled metal mounting  | 100 kilograms, net 100 00   |
|       | Brushes for lamp glasses or other purposes:   |   |
|       | Made of chamois leather cuttings  | 100 kilograms, net 20 00  |
|       | Made of hair, horsehair or pieces of wool or mohair, on a stem or handle of iron wire   | 100 kilograms, net 25 00  |
|       | Boots and shoe brushes, consisting of a felt pad glued on wood:   |   |
|       | When the felt is of vegetable material  | 100 kilograms, net 14 00  |
|       | When the felt is of hair or horsehair   | 85 00   |
|       | When the felt is of mixed animal and vegetable materials  | 25 00   |
| 645   | Buttons of precious metal   | 100 kilograms, net (No. 455).   |
| 646   | Products of the toy trade and worked detached parts thereof:  |   |
|       | Sandals ( <i>espadrilles</i> ) of cotton, jute or linen tissues, with soles of cardivool, of plaits, of hemp or jute, dyed or not   | 100 kilograms, net 20 00  |
| 647   | Steel bands and springs for corsets and other toilet requisites, provided with the necessary clasps and buttons, and covered with tissue, silk or paper   | 100 kilograms, net 24 00  |
| 647d  | Corsets:  |   |
|       | For small girls   | each 0 05   |
|       | For women, trimmed or not   | each 0 10   |
|       | Of cotton, woolen, linen or hemp tissue, plain, striped or <i>broché</i> with one or other of these materials   | each 0 15   |
|       | Of tissue of silk mixed with other textile material, the latter predominating in weight, plain, striped or <i>broché</i>  | each 0 30   |
|       | Of pure silk or of mixed silk, the silk predominating in weight, plain, striped, <i>broché</i> or not   | each 0 75   |
| 648   | Matches, chemical, and wool prepared for matches (A) . . . . .  | Prohibited.   |
| 648b  | Lighters ( <i>brûquets</i> et <i>allumeurs</i> ):   |   |
|       | Mechanical or automatic lighters ( <i>brûquets</i> ) measuring, when closed, not more than 10 centimetres in their greatest dimensions, not primed, and component parts thereof, not primed:            |   |
|       | Of non-precious material  | 100 kilograms, net 100 00   |
|       | Others, with or without non-precious material: of gold or platinum; of silver or silver-gilt; of rolled gold, silver or platinum  | 100 kilograms, net 500 00   |
|       | Pocket lighters ( <i>brûquets</i> ) other than mechanical or automatic, and component parts thereof:  |   |
|       | Of non-precious material  | Dutiable as nickelled metal wares (No. 579) or as products of the toy trade (No. 646, paragraph 2). |
|       | Others  | (Same duty as on other mechanical or automatic lighters.)   |
|       | Mechanical or automatic lighters ( <i>brûquets</i> ) for gas or acetylene, not primed, and component parts thereof, not primed, of non-precious material  | 100 kilograms, net 200 00   |
| 649   | Priming in strips, and ferro-cerium:  |   |
|       | Priming for lighters or for any other purpose, placed at regular intervals on strips coated or not with paraffin  | 100 kilograms, net 20 00  |
|       | Ferro-cerium in pastilles, dutiable as chemical products, not small prisms, sticks or . . . . . mentioned, other than those with otherwise . . . . . an alcoholio basis (No. 282).                      |   |
| 649   | Hair, human, worked   | Free.   |
| 650   | Articles of fashion   |   |
| 651   | Artificial flowers and foliage  |   |
| 651a  | Plants and flowers, naturalised, sterilised, paired or prepared   |   |

| No.  | Goods.  | Duties, Frs. C.   |
|--|---|---|
| 652  | Umbrellas and parasols:   |   |
|  | Of cotton:  |   |
|  | Mercesiel   | each 0 20   |
|  | Other   | 0 10  |
|  | Of alpaca   | 0 30  |
|  | Of silk   | 0 45  |
| 653  | Articles made up of various materials or substances subject to different duties, not specially classed under any category | Duty of the most highly taxable material of which composed. |
| 654  | Articles for collections, not suitable for commerce   | Free.   |
| EXPORT DUTIES.   |   |   |
|  | Goods (1) (2).  |   |
| Rags.  | 100 kilograms.  | 2 55  |
| Sponges: Not washed  |   | 10 00   |
| Washed   |   | 20 00   |
| Olive husk ("grignons") (olive husks treated with sulphur of carbon, entirely dry, are exempt) | 100 kilograms.  | 0 35  |
| Oils: Olive (3)  |   | 6 00  |
| Olive husk   |   | 1 50  |
| Olives: fresh  |   | 4 00  |
| Hides and skins: raw: Ox, cow, calf, horse, camel, mule and donkey                             | 100 kilograms.  | 16 00   |
| Goat and Kid   |   | 24 00   |
| Sheep and lamb   |   | 20 00   |
| Fish, fresh, other than tunny and botargo  |   | 2 00  |
| Poulpes  |   | 12 00   |
| Game, except wild boar and animals for collections   |   | Prohibited.   |
| Antiquities discovered in Tunis  |   | 1 00  |
| Esparto grass, raw or worked   | 100 kilograms, net  | 2 25  |
| and diss. pulp   |   |   |

DEGREE OF MAY 2, 1898 (12 HEDJÉ 1315).

FRENCH GOODS ADMITTED DUTY-FREE (OTHER THAN THOSE EXEMPT IN THE CUSTOMS-TARIFF).

Animals, live; butter, fresh, melted or salted; wools, including: alpaca, llama, vicuña wool; also yak, camel and cashmere goats; hair: in the mass, dyed, and milled; dyed; combed or carded; combed or carded; silk: dyed or not; down; sugar: in powder or refined, including candy; oils pure olive, castor and lused; wines exclusively the produce of the fermentation of fresh grapes, which shall be liable to a fiscal tax of 10% *ad valorem*; brandy, pure alcohol and liqueurs; iron: cast-iron of all kinds; wrought-iron, crude, in blooms, prisms or bars; iron drawn in bars, angle and T-iron; axles and tyres, in all shapes; iron: steel, making iron or steel; hoops; sheet-iron; iron plates; iron: tinnet (tin-plate), coated with copper, lead or zinc; iron or steel wire, tinnet, coppered, zincked or galvanized, or not; iron shavings (cuttings from wire drawing); rails of iron or steel; steel in bars; axles and tyres, in the rough; steel in sheets or bands, brown or white; steel, fine, for tools; steel wire, white or not; scrap, fragments of old manufactures of cast-iron, iron or steel; copper: pure or alloyed with zinc or tin of all kinds; aluminium bronze, crude, not containing more than 20% of aluminium; gilt or silvered; lead: ores and slag of all kinds; filings and fragments of old manufactures; in crude lumps, pigs, bars or slabs, argentiferous or not; alloyed with antimony, in lumps; hammered or rolled; tin in any shape; zinc in any shape; yarns of linen, hemp or ramie: pure, not glazed, single or twisted, unbleached, bleached or dyed; mixed; yarns of jute: pure, not glazed, single or twisted, unbleached, bleached or dyed; mixed; yarns of phormium tenax, abaca and other vegetable fibres not specially mentioned, not glazed, pure or mixed; glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca or other vegetable fibres not mentioned, pure or mixed, of all kinds, tarred or not; yarns of pure cotton; single or twisted, unbleached, bleached, dyed, clouded or glazed; twisted, in ordinary manufacture, of all kinds; yarns of cotton, mixed; yarns of wool: single or twisted, bleached or not, dyed or printed, combed or carded; mixed with filaments other than alpaca, llama, vicuña, yak, cashmere goat or camel's hair; yarns of alpaca, llama, vicuña, yak, cashmere goat or camel's hair, pure or mixed; yarns of the Angora goat, camel's hair &c.; yarns of floss silk ("fleur") unbleached, bleached, blue or dyed, single or twisted; thread for sewing, embroidery, trimmings, for mercery &c., unbleached or dyed; thread of waste silk (thread of floss silk waste), single or twisted; thread of artificial silk, single, twisted, unbleached or dyed, pure or mixed; tissues of linen, hemp or ramie, pure, plain or figured, unbleached, bleached, printed, dyed and worked; oleoth and linoleum (including linoleum with reverse of jute); cloth prepared for artists: tabrets, damasked, of all kinds; drills; muslins; gauzes; ribbons and girdles of twine, of any color; hosiery; lace and guipure; handkerchiefs, embroidered, and other embroideries on linen, hemp or ramie tissues; velvets and plushes of linen, for furnishing purposes, of any color; tissues of linen, hemp or ramie, mixed; tissues of jute: pure, unbleached, bleached, dyed or printed; bleached, the jute predominating in weight; sacks of jute, used imported empty, and sacks of new tissues of jute, pure, bleached, of all kinds; solutions of jute yarn; trimmings, ribbons, laces; carpets, long of short nap; velvets and plushes, for furnishing purposes, of all kinds; tissues of phormium tenax, abaca and other vegetable fibres not specially mentioned; tissues of cotton, pure, plain, twilled, and drills, unbleached, dyed or printed; tissues of cotton, pure; glazed oleoth for

(1) Horses and asses or their cross breeds; neat cattle, sheep, goats and swine, fresh meat and crude hides and skins can only be imported through the ports of Thibar, Bizerte, Gafsa, Gafsa, Tunis, and Sfax. Hides of swine and fresh meat of goats and swine shall always be subject to a sanitary inspection at the expense of importers. (Decree of February 14, 1904.)

(2) By virtue of a decree dated May 13, 1901, on the exportation outside the Regency of colts up to 10 age of 4 years and of fillies or mares up to 6 complete years, until otherwise ordered, the Public Treasury shall levy an export duty at the rate of 50 francs per colt and 75 francs per filly or mare. (*Journal Officiel Tunisie* of May 22, 1901.)

(3) Oliveoil originating from the Cavates of Sfax and of Skhir, exported through any port of the Regency, or at any other port of the frontier, shall at the time of export be subject to a surtax of fr. 1.50 per metric quintal. This surtax shall be in addition to the customs duty and to the annual "abonnement" tax of 1 fr. (*Journal Officiel Tunisie* of Nov. 21, 1904.)

(4) In virtue of a decree of July 12, 1898, the manufacture, importation and sale of chemical matches shall exclusively be reserved to Monopolies. (*Journal Officiel Tunisie* of July 16, 1898.)



|  |            |     |   |
|--|------------|-----|---|
| Alcohol, pure, contained in brandies and spirits, in casks, barrels, and spurs in bottles, absinth, liqueurs and fruits in brandy .....  | hectolitre | 125 | 0 |
| Alcohol, pure, contained in alcoholic liquids, proceeding from the fermentation of fruits, carob beans, .....  | hectolitre | 125 | 0 |
| and of other materials, and of other fruits, such as grapes, apples, pears and honey .....   | hectolitre | 125 | 0 |
| Alcohol pure, contained in composed wines, and also in wines whose fermentation has been stopped by means of alcohol .....   | hectolitre | 125 | 0 |
| Alcohol pure, contained in vermouths and liqueur or artificial wines: half the duty on the alcohol contained in vermouths, liqueur or artificial wines, up to 15 degrees is granted, and the full duty when above 15 degrees, and the minimum rate of 10 degrees for vermouths, and 15 degrees for liqueur or artificial wines ..... | hectolitre | 125 | 0 |
| Alcohol, pure, exceeding 15° 9, contained in wine .....  | hectolitre | 125 | 0 |
| Alcohol, pure, exceeding 10 degrees, contained in cider, perry, meal and beer .....  | hectolitre | 125 | 0 |
| Alcohol, pure, contained in distilled alcoholic waters, alcoholic perfumery and all other products with an admixture of alcohol .....  | hectolitre | 125 | 0 |
| Alcohol, pure, contained in denatured alcohols intended for heating, illuminating or producing power and in denatured alcohols .....   | hectolitre | 2   | 0 |

(7) Samples of foreign goods not having a market value.

## 40 00

|   |       |
|---|-------|
| Petroleum, petroleum spirit and other mineral oils, 100 kilograms | 5 00  |
| " refined, 100 kilograms  | 21 00 |
| " refined, other than candy                                       | 25 00 |
| " refined, candy  | 40 00 |
| Butter, fresh salted or melted                                    | 10 00 |
| Dynamite and explosives of all kinds other than gunpowder         |       |
| Per kilo, net   | 1 00  |
| 100 kilo, gross   | 40 00 |

## MADAGASCAR

## DECREE RELATIVE TO THE REGIME APPLICABLE TO FOREIGN GOODS IMPORTED INTO MADAGASCAR.

ARTICLE 1.—The exceptions to the General Customs Tariff, in respect of foreign products imported into Madagascar, are established in conformity with the Schedule annexed to the present decree.

ART. 2.—The duties set forth in such Schedule shall form the sole taxation, in substitution of the rates of the General Tariff and of the Minimum Tariff.

ART. 3.—The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and Schedules C and D annexed to the aforesaid law, shall not be levied in Madagascar.

ART. 4.—The Minister of Colonies is entrusted with the execution of the present decree, which shall be inserted in the *Journal Officiel* of the French Republic, and in the *Bulletin des Lois* and *Bulletin Officiel* of the Ministry of Colonies.

NOTE.—The coefficients in the French Tariff are also applicable to imports into Madagascar.

## SCHEDULE ESTABLISHING THE EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF AS TO FOREIGN PRODUCTS IMPORTED INTO MADAGASCAR.

| * Animals, living:  | Duties, Fr. Cent.                        |
|---|--|
| Cattle for breeding purposes:   | free.                                    |
| Stallions and geldings of five years of age and above, each:  | 20 00                                    |
| Mares over five years of age:   | 20 00                                    |
| Colls:  | 10 00                                    |
| Mules:  | free.                                    |
| Asses:  | 5 00                                     |
| Milk, condensed, unbleached:  | 31 80                                    |
| Milk, condensed, with addition of sugar:  | 31 80                                    |
| Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies:   | 50 % of the duties of the minimum tariff |
| Seeds for sowing:   | 100 kil. 104 00                          |
| Pepper and pimento:   | 400 00                                   |
| Tobacco in the leaf or stems:   | 60 00                                    |
| Timber, common, rough, squared or sawn:   | free.                                    |
| " " splints:  | 1 50                                     |
| " " staves:   | 0 75                                     |
| Sulphur, pulverised:  | 2 25                                     |
| Petroleum and other mineral oils for lighting:  | 3 00                                     |
| Cordage if diameter exceeds 10 millimetres:   | 20 00                                    |
| Unbleached:   | 26 00                                    |
| Bleached or dyed:   | free.                                    |
| Sacks of jute, new and old:   | 18 00                                    |
| Furniture of bent wood, varnished:  | 12 00                                    |
| " " unvarnished:  | 9 00                                     |
| Seats, neither carved, inlaid, ornamented with copper, gilt nor lacquered, of common wood:  | 5 00                                     |
| Other than massive seats of common wood:  | 2 00                                     |
| Casks, wooden, empty:   | 2 50                                     |
| Building timber, shaped, of hard wood:  | 2 00                                     |
| " " of soft wood:   | 2 00                                     |
| Timber, " planed, grooved, tongued, planks, strips and veneered:  | 5 00                                     |
| Of oak or other hard wood:  | 3 50                                     |
| Of fir or other soft wood:  | 100 kil. 20 00                           |
| Doors, windows, wainscoting and other carpenters' work, fitted together or not, of hard wood:   | 100 kil. 12 50                           |
| Of soft wood:   | each 1 00                                |
| Accordions:   | 120 00                                   |
| Carriage for trade and agricultural purposes:   | 100 kil. 6 00                            |
| Hung on springs:  | 3 00                                     |
| Not hung on springs:  | 3 00                                     |
| Trolleys:   | 100 kil. 2 00                            |
| Matches:  | free.                                    |
| Grey sheetings:   | 120 00                                   |
| Complete machines, whether fitted together or not, for the extraction of gold (excepting motors):   | 100 kil. net 8 00                        |
| By a Decree dated March 19, 1917, Customs duties are in future to be levied on tissues of pure cotton, plain, twilled, and drills (unbleached, bleached, dyed and printed) imported into Madagascar and its dependencies from foreign countries at the rates prescribed for such tissues under the French Customs Tariff. |  |
| Tissues of cotton, pure, plain, twilled, and drills:  | General Minimum Tariff. Fr. c. Fr. c.    |
| Unbleached, containing 11 warp and woof in a square of 5 mm. side, such tissues weighing:   |  |
| 13 kilos. or more per 100 sq. metres:   |  |
| 27 threads or less:   | 100 kil. N. 80 00 62 00                  |
| 28 to 35 threads:   | " " 100 00 77 00                         |
| 36 to 43 threads:   | " " 125 00 96 00                         |
| 44 threads or more:   | " " 153 00 115 00                        |
| 11 kilos. inclusive to 13 kilos. exclusive:   |  |
| 27 threads or less:   | " " 91 00 70 00                          |
| 28 to 35 threads:   | " " 113 00 87 00                         |
| 36 to 43 threads:   | " " 139 00 107 00                        |
| 44 threads or more:   | " " 170 00 131 00                        |
| 3 kilos. inclusive to 11 kilos. exclusive:  |  |
| 27 threads or less:   | " " 117 00 90 00                         |
| 28 to 35 threads:   | " " 144 00 111 00                        |
| 36 to 43 threads:   | " " 179 00 138 00                        |
| 44 threads or more:   | " " 223 00 172 00                        |
| 7 kilos. inclusive to 9 kilos. exclusive:   |  |
| 27 threads or less:   | " " 139 00 167 00                        |
| 28 to 35 threads:   | " " 170 00 131 00                        |
| 36 to 43 threads:   | " " 214 00 165 00                        |
| 44 threads or more:   | " " 259 00 230 00                        |

| General Minimum Tariff. Fr. c. Fr. c.     |                           |
|---|---------------------------|
| 5 kilos. inclusive to 7 kilos. exclusive: |                           |
| 27 threads or less:                       | 100 kil. N. 167 00 129 00 |
| 28 to 35 threads:                         | " " 180 00 139 00         |
| 36 to 43 threads:                         | " " 238 00 198 00         |
| 44 threads or more:                       | " " 290 00 240 00         |
| 3 kilos. inclusive to 5 kilos. exclusive: |                           |
| 27 threads or less:                       | " " 279 00 230 00         |
| 28 to 35 threads:                         | " " 375 00 297 00         |
| 36 to 43 threads:                         | " " 464 00 360 00         |
| 44 threads or more:                       | " " 715 00 550 00         |
| Less than 3 kilos. to the 100 sq. metres: | " " 806 00 620 00         |

Bleached, dyed and printed tissues, which hitherto have paid the same duties as unbleached tissues with the addition of the surtaxes prescribed in the French "Minimum" tariff for bleaching, dyeing or printing, will, in future, pay such surtaxes at the rates prescribed in the "General" or in the "Minimum" tariff, according to the origin of the goods.

## DECREE DATED JAN. 9, 1914, REGARDING THE CONSUMPTION DUTIES TO BE COLLECTED IN MADAGASCAR AND ITS DEPENDENCIES.

(*Journal Officiel* of January 24, 1914.)

ART. 1.—The products of whatever origin or from whencesoever produced enumerated in the hereto annexed Schedule, consumed in the Colony of Madagascar and its Dependencies, whether imported, harvested or manufactured, shall be subject to consumption duties at the rates stipulated in the said schedule for a period of five years.

ART. 2.—These duties are collected in addition to the Customs duties leviable on such products as to their importation into the Colony.

ART. 3.—The liquidation of these duties shall be effected by the Customs, according to the form prescribed by the regulations relative to Customs formalities on importation.

ART. 3.—The following articles are exempt from all duties:

1. Articles of used clothing contained in the luggage of travellers, even when not accompanying the traveller.

2. Provisions, materials, and articles introduced by and belonging to the State.

## SCHEDULE OF CONSUMPTION DUTIES LEVIABLE IN MADAGASCAR AND ITS DEPENDENCIES, ANNEXED TO DEGREE DATED JAN. 9, 1914.

| Dutiable Goods.   | Duties, Fr. Cent.                 |
|---|-----------------------------------|
| Salted meat: pork, beef, &c.  | kilo. net 0 05                    |
| Pork butchers' produce ( <i>charcuterie fabriquee</i> )   | " 10                              |
| Preserved meat in tins  | " 0 25                            |
| Preserves of game, in tins, jars or pottery   | " 0 25                            |
| <i>Pâtés de foie gras</i> , in tins, jars or pottery  | " 0 25                            |
| Extracts of meat, in cakes or otherwise   | " 0 10                            |
| Cod and the like (stockfish, klipfish, &c.)   | " 0 05                            |
| Herring, anchovies, sardines, mackerel, tunny fish, in whatever way prepared                                | kilo. net 0 10                    |
| All fish not mentioned above, preserved in the natural state, unmarinated, smoked or otherwise prepared (*) | kilo. net 0 10                    |
| Crabs, marinated, lobsters or crayfish preserved in the natural state, or prepared                          | kilo. net 0 20                    |
| Manufactured tobacco:   |                                   |
| Cigars and cigarettes   | " 10 00                           |
| Other   | " 5 00                            |
| Edible oils (1)   | " 200 00                          |
| Opium   | " 0 10                            |
| Vegetables, salted or pickled, preserved or dried, cabbage for sauerkraut, &c.                              | kilo. net 0 10                    |
| Troilles, fresh, dried, or marinated  | " 0 25                            |
| Table wines, of 14° strength or less:   | hectolitre 5 00                   |
| In casks  | " bottle 0 05                     |
| In bottles (2)  | " half bottle 0 025               |
| Table wines of greater strength than 14°, and sweet wines:  |                                   |
| In casks  | hectolitre 15 00                  |
| In bottles (2)  | " bottle 0 15                     |
| In bottles (2)  | " half bottle 0 075               |
| Champagne and sparkling wines   | " bottle 0 25                     |
| Cider and perry (2)   | " bottle 0 10                     |
| Beer in casks   | " half bottle 0 06                |
| In bottles (2)  | " bottle 0 10                     |
| Beta-heten (3)  | " bottle 0 05                     |
| Alcohol (4) containing:   |                                   |
| In spirits and brandy of all kinds, in casks or bottles; in preserves of fruit                              | hectolitre of pure alcohol 250 00 |
| In composition wine, watered wine of dry grapes, muted wines, <i>vin blanc</i> , wine from dregs            | hectolitre 250 00                 |
| In alcoholic distilled waters and alcoholic perfumes:   | hectolitre of pure alcohol 250 00 |
| Asiatine and the like (1)   | hectolitre 300 00                 |
| Bitters, aperitive beverages other than with a wine basis   | hectolitre 300 00                 |

(\*) Except dry or salted fish.

(1) Vinegar, destined to be transformed or for industrial use, are exempted from consumption tax.

(2) Receipts with a cubical content of over 50 centilitres and not more than 1 litre are regarded as bottles. If they contain less than 50 centilitres they are regarded as half-bottles; if more than 1 litre, duty is levied on the actual quantity.

(3) Receipts containing less than 1 litre are reckoned as containing 1 litre. In the case of receipts containing more than 1 litre, duty is levied on the actual quantity.

(4) Denatured alcohol is exempt from all consumption duty.

(5) The minimum alcoholic strength on which duty is levied is 30 degrees.

\* The importation of horses, mules, asses, cattle, sheep, goats and swine is permitted at the following ports only, viz.:

Diego-Suarez, Vohémar, Tamatave, Fort-Dauphin, Tuléar, Alanganga, Analanjara and Nosy-Bé, and subject to the regulations laid down by the Governor-General (*Journal Officiel de Madagascar*, 21st Feb. 1909).

General tariff 3 00.

Fractions are ignored in counting the threads of the warp and woof.

|  | Dutiable Good.  | Duties.<br>Fr. cent. |
|--|-----------------|----------------------|
| Liquors in casks .....   | hectolitre      | 125 00               |
| In bottles (7) .....   | bottle          | 1 25                 |
| Essences, extracts, alcohols for the manufacture of liquors,<br>or any alcoholic beverages .....                                   | 1,000 kilo. net | 00                   |
| Petroleum, schist and other mineral oils for lighting purposes,<br>crude or refined, lycol, carbide of calcium, and essenced ..... | kilo. net       | 0 10                 |
| Salt, brine and rock salt, crude or refined .....  | "               | 0 02                 |
| Tissues (1):   |                 |                      |
| Of cotton (2) .....  | "               | 0 25                 |
| Of wool (3) .....  | "               | 0 50                 |
| Of silk (4) .....  | "               | 1 00                 |
| Of jute (5) .....  | "               | 0 15                 |
| Rubbered, elastic (6) .....  | "               | 0 60                 |
| Of linen, hemp, ramie, and, in general, all other tissues not<br>mentioned above (7) .....   | kilo. net       | 0 30                 |
| Playing cards .....  | set             | 0 50                 |
| Gunpowder .....  | kilo.           | 2 00                 |
| Fireworks ( <i>Articles pour divertissement</i> ) .....  | "               | 1 00                 |

(1) In the case of recipients containing 50 centilitres or less, or more than 1 litre, duty is levied on the actual quantity.

(1a) Mixed tissues or made-up articles of mixed tissues pay the rate applicable to the most highly taxed component material.

(2) Medicated tissues are exempt from consumption duty.

(3) Sacks of jute or hemp "destined to be re-exported" are exempt from consumption duty.

(3) This rate is applicable to unbleached tissues. It is increased by two-fifths for white tissues, by four-fifths for all others (dyed, printed, figured, &c.).

(4) Made-up articles pay for each class of tissues double the corresponding rate. Covers simply hemmed or bordered are dutiable as tissues not made up.

(5) This rate is increased by one-third in the case of made-up tissues. Covers simply hemmed or bordered are dutiable as tissues not made up.

(6) This rate is increased by a quarter in the case of made-up tissues.

In addition the rates thus obtained are increased by half in the case of

| Chemical matches of wood or other material:   |                                 |       |
|---|---------------------------------|-------|
| 45 millimetres long or more (7) .....   | kilo.                           | 3 00  |
| Less than 45 millimetres long (7) .....   | "                               | 4 50  |
| Prepared apices, mustard, sauces, &c. ....  | "                               | 0 10  |
| Candles of all kinds, of paraffin, &c. (not including tallow<br>candles) .....        | kilo.                           | 0 20  |
| Perfumed soap and non-alcoholic perfumery .....                                       | "                               | 0 50  |
| Raw and refined sugar .....   | 100 kilos. net of refined sugar | 25 00 |
| Sugar candy .....   | 100 kilos. actual net weight    | 26 75 |
| Chocolate, syrup, bonbons, sweet biscuits, preserves, fruit<br>candied in sugar ..... | 100 kilos. net                  | 10 00 |

#### TARIFF OF EXPORT DUTIES.

(DECREET OF DECEMBER 28, 1904.)

The duty of francs 250 per head applicable to neat cattle will only be levied up to Dec. 31, 1911, the exportation of cows and heifers remaining prohibited, subject to the following restriction: every exporter of oxen may export at the same time a number of cows and heifers equal to one-tenth of the number of exported oxen; this option cannot be carried over from one cargo to another.

made-up tissues and articles of clothing of gauze, crêpe, tulle and foulard, of pure or mixed silks.

Made-up articles of clothing pay such of these rates as are applicable, whatever be the nature of the linings, &c.

(5) This rate is applicable to unbleached tissues. It is increased by two-fifths in the case of bleached tissues, and by four-fifths in the case of all other tissues. These rates are doubled for made-up articles. Sacks of jute are dutiable as tissues not made up.

(6) This rate is increased by one-quarter in the case of made-up articles. (7) This rate is applicable to unbleached tissues. It is increased by one-sixth in the case of bleached tissues, and by one-third in the case of all others (dyed, printed, &c.). Made-up articles pay the rate corresponding to the category of the tissue, increased by a quarter. Sacks of hemp pay the same rate as sacks of jute.

(8) For matches in boxes the tax is levied on the total weight minus 120 grammes per kilo.

### FRENCH SOMALI COAST

#### APPENDED SCHEDULE OF CONSUMPTION DUTIES.

(Official communication of March 25th, 1914.)

No Customs duties whatever are levied in the French Somali Coast, the Colony having been excluded from the so-called "assimilated Colonies." The arrangement concerning Abyssinia signed in London on the 13th Dec. 1906, between France, Great Britain and Italy, prohibits, moreover, the imposition of fiscal transit dues in the Colony.

Goods, wares and merchandise of any origin and nationality may, therefore, be imported into the French Somali Coast free of all Customs duty.

Consumption duties, as per appended Tariff, have been instituted by various Decrees of the Governor, sanctioned by the French Minister of Colonies.

|   | Goods.         | Duties.<br>Fr. c. |
|---|----------------|-------------------|
| 1. Alcoholic and alcoholic liquors .....  | hectol. & deg. | 2 00              |
| 2. Beverages:   |                |                   |
| Wines, in casks .....   | hectol.        | 8 00              |
| " sparkling and similar .....   | "              | 50 00             |
| " liquor wines, including cinchona wine ..  | "              | 50 00             |
| " in bottles, except sparkling .....  | "              | 20 00             |
| " in demijohns, carboys &c. ....  | "              | 8 00              |
| Vermouth .....  | "              | 25 00             |
| Beer and cider .....  | "              | 7 00              |
| Absinthe, aniseed or badian alcohols .....  | litre          | 20 00             |
| Concentrated essences or extracts of absinthe, aniseed,<br>badian, jasmine, raspaï, kergel, rum, cognac, and gener-<br>ally all concentrated essences or extracts used in the<br>manufacture of spirits ..... | litre          | 40 00             |

|   | Goods.   | Duties.<br>Fr. c. |
|---|----------|-------------------|
| 3. Miscellaneous products:  |          |                   |
| Dates .....   | 100 kil. | 2 00              |
| Durra .....   | "        | 1 50              |
| Dynamite, Favier's explosives, and the like .....                               | kilog.   | 0 50              |
| Essences and chemical products derived from coal tar,<br>benzine, luel &c. .... | 100 kil. | 5 00              |
| Flour .....   | "        | 2 00              |
| Grain (barley, wheat, maize and other) .....                                    | "        | 1 00              |
| Oil seeds .....   | "        | 1 00              |
| Hashish and hashish pastes .....  | "        | 2 50              |
| Oils, edible .....  | 100 kil. | 10 00             |
| " non-edible .....  | "        | 3 00              |
| " mineral, crude and refined .....  | "        | 5 00              |
| Kathe .....   | "        | 100 00            |
| Pulse .....   | "        | 1 00              |
| Petroleum .....   | "        | 5 00              |
| Rice .....  | "        | 1 00              |
| Brandy .....  | "        | 1 00              |
| Sugar, crystallized .....   | "        | 4 00              |
| " refined .....   | "        | 10 00             |
| Tobacco, manufactured .....   | "        | 100 00            |
| " in the leaf .....   | "        | 50 00             |

Goods imported into the Colony are also liable to wharfage and statistical dues; alcoholic liquors, arms and ammunition crossing French Somali Coast in transit have also to pay a tax for control and supervision.

### OBOCK

(Including the Sultanate of Tadjurah and the Danakil countries.)

#### NO IMPORT OR EXPORT DUTIES AND NO SHIPPING DUES

ARE LEVIED IN OBOCK.

By Decree of the President of the French Republic dated October 15, 1894, the dispositions of Articles 8 and following of the General Act of the Brussels Conference are applied to Obock. The importation, sale,

transportation and detention of any kind of fire-arms, powder, bullets, cartridges and side-arms, European or assimilated thereto, is therefore prohibited in the Colony of Obock or the Protectorates attached to said Colony, except and under the special conditions from time to time prescribed.

### COMORO ISLANDS

By the Decree of August 23, 1916, foreign goods imported into the French Possessions of Mayotte, Anjouan, Maheli, and the Great Comoro,

and into their dependencies, are in future to pay the same duties as those leviable on similar articles imported into Madagascar, see page 358.

### REUNION ISLAND

SCHEDULE OF EXCEPTIONS TO THE GENERAL CUSTOMS TARIFF OF THE MOTHER-COUNTRY, IN RESPECT OF FOREIGN PRODUCTS IMPORTED INTO REUNION ISLAND, AS ESTABLISHED BY DECREE DATED MARCH 23, 1903. (*"Journal Officiel"* of March 29, 1904.)

ARTICLE.—The Schedule of exceptions to the General Customs Tariff of the Mother-country, in respect of foreign products imported into Reunion Island, as established by Decree dated November 26, 1892, is superseded by the following:

| No. of the<br>General Tariff.   | Goods.               | Duties.<br>Fr. C. |
|---|----------------------|-------------------|
| I.—Live animals: 1. Horses .....  | head                 | 50 00             |
| 2. Mules .....  | "                    | 5 00              |
| 3. Asses .....  | "                    | 1 00              |
| II.—Animal products:  |                      |                   |
| 1. Meat, salted, other than pork .....  | 100 kilograms, gross | 10 00             |
| Pork, hams, bacon, &c. ....   | "                    | 25 00             |
| 35c. Cooked milk and lacteous flour containing added<br>sugar in the proportion of: |                      |                   |
| Less than 40% .....   | 100 kilograms, gross | 4 40              |
| From 40% inclusive to 50% exclusive ..  | "                    | 9 00              |
| 50% or more .....   | 100 kilograms, net   | 12 00             |

| No. of the<br>General Tariff.   | Goods.               | Duties.<br>Fr. C. |
|---|----------------------|-------------------|
| III.—Fisheries:   |                      |                   |
| 46. Fish, dried, salted or smoked, including codfish, but not<br>including stockfish, herrings, mackerel, sardines and<br>anchovies ..... | 100 kilograms, gross | 10 00             |
| VI.—Farinaceous food:   |                      |                   |
| 68. Wheat, in the grain .....   | "                    | free              |
| Flour .....   | 100 kilograms, gross | 8 50              |
| 79. Rice, whole, in flour or in grains .....  | "                    | 1 00              |
| 80. Grains .....  | "                    | 3 00              |
| VII.—Fruits and seeds:  |                      |                   |
| 84. Table fruits, fresh .....   | "                    | free              |
| VIII.—Colonial produce:   |                      |                   |
| 90. Sugar, in powder, of which the estimated yield at the<br>refinery is:   |                      |                   |
| 98% or less .....   | 100 kilograms, net   | 5 50              |
| More than 98% .....   | "                    | 6 00              |
| 93. Syrup, bonbons, fruits preserved with sugar, from<br>foreign countries .....  | 100 kilograms, gross | 6 00              |



22. 4. 1. 1.

(2) Boxes containing more than 70 matches are dutiable in proportion to the number of matches contained therein.

(2) Boxes containing more than 70 matches are dutiable in proportion to the number of matches contained therein.

Ships' stores and various articles shipped on French or foreign men-of-war, for the personal use of officers and sailors.  
 Surplus ships' provisions and provisions of like kind (and for the supply of the crew).  
 Wreckage.  
 Cargoes landed by reason of stress of weather or shipwreck and intended to be re-exported.  
 Ballast proper of no market value.  
 Postal parcels.  
 Return goods.

Goods immediately re-exported or transhipped through the Customs office or in the port into which they were brought, shall only be liable to a single rate.  
 In the case of every exportation duty is payable at the time the goods come out of the bonded warehouses, except coal intended for the supply of ships.  
 As regards recovery of the statistical duty, goods placed in deposit are treated as goods in bond.

ART. 5.—The statistical duty is to be paid to the office which receives the detailed declaration whether on importation or exportation.

In respect to goods or packages undergoing transhipment for despatch outwards, the duty shall be liquidated as for imports and the permit noted accordingly, if the transshipment is effected through another office than the original one.

ART. 6.—The statistical duty shall be collected by the Treasury accounts on a liquidation statement of the customs service. It shall be leviable according to the contents of the declarations or upon the quantities found on examination, it being optional for the customs to accept or not to accept the declarations as correct.

All Customs laws and regulations in force in the Colony are applicable to the statistical duty in all matters concerning liquidation, collection and disputes.

## FRENCH ESTABLISHMENTS IN INDIA

MONEY, WEIGHTS AND MEASURES.—The metrical system is in force in these colonies, but the monetary unit is only in rigour for official or authenticated documents. The real monetary unit is the *rupee=16 annas*. The *anna=12 pies*.

IMPORT DUTIES LEVIED ON PRODUCTS OF WHATEVER ORIGIN.

### PONDICHERRY

Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell)  
 Do, for account of other persons ..... Prohibited.  
 Salt for account of the *régie* ..... Free.  
 Do, for account of other persons ..... Prohibited.  
 Tobacco and cigars, all kinds ..... Free.  
 Opium, *ganja*, *charuche*, *ganja* and *bangay* for the monopolists (the concession includes the right to import and to sell) ..... Free.\*  
 Do, for other persons ..... Prohibited.

DECREET OF FEBRUARY 19, 1907, MODIFYING THE CUSTOMS TREATMENT OF SPIRITS IN PONDICHERRY AND KARICAL.  
 ("Journal Officiel" of February 23, 1907.)

ART. 1.—In the Establishments of Pondicherry and Karical, alcohol, spirits, liqueurs, liquor wines or their imitations, of European origin or form, manufactured in or imported into the Colony, shall, from and after Jan. 1, 1910, be charged with a consumption tax at the rate of 50 roubles per hectolitre of pure alcohol.

In the two same establishments wines and fermented beverages of European origin or form, manufactured in or imported into the Colony, shall also, from and after the promulgation of the present Decree, be liable to consumption duties at the following rates:

|                                 | Roupees. |
|---------------------------------|----------|
| Wines in casks ..... hectolitre | 4        |
| " in bottles ..... "            | 6        |
| Cider and perry ..... "         | 4        |
| Beer in casks ..... "           | 3        |
| " in bottles ..... "            | 4        |

ART. 3.—Spirits, whether native or of native form, i.e., "Arrack-Pattee," so-called Colombo arrack, and arrack from Colombo, shall continue to be subject to the special treatment determined by Decree of July 19, 1902.  
 ART. 4.—Distilled spirits, spirit varnishes, also medicines of alcohol tincture, chemical and other products obtained by means of denaturation of alcohol, are exempt from the consumption tax.

ART. 5.—The duties are collected at the time of landing or of the importation by land. In case of import of beverages, and at the time of leaving the factory as regards alcohol, liqueurs, liquor wines and beverages of European form, manufactured in the Colony, but in the latter case, the tax must be paid prior to the removal of the goods.

ART. 6.—Alcohol, spirits, liqueurs, liquor wines or their imitations, wines and fermented beverages, declared for transit, are not liable to the consumption tax, provided they have been duly proved to have gone out of the country.

ART. 7.—Alcohol, spirits, liqueurs, liquor wines or their imitations, wines and fermented beverages (except red and white wines in casks and beer, cider and perry in casks), are admitted, under the conditions hereinafter specified, in public or private warehouses, up to their removal for consumption or exportation. When the goods are removed for consumption or export they must be declared. In the former case, the consumption duty is to be immediately paid; in the latter case, a permit is issued and the exportation is controlled by the officials of the Spirit Régie, jointly with the port authorities when exported by sea and with the Tax Collectors entrusted with the supervision of the stations when exported overland.

ART. 8.—Wine and beer in casks which are not admitted to the benefit of warehousing shall, at the time of importation, pay the taxes provided for in Art. 2 of the present Regulation; this tax shall be refunded in case of duty proved re-exportation.

ART. 9.—The public warehouse means the place where the alcohol, spirits, liquor wines and fermented beverages are deposited under the custody of the Régie, and private warehouses refers to the place where the goods are stored previously approved of by the Administration and in the occupation of the proprietor.

ART. 10.—In the former case referred to in the foregoing article, a warehouse duty is chargeable on all beverages introduced into the public warehouse whatever be their subsequent destination.

Such duty is fixed as follows:

Twelve "caches" per cask and per month;

Three "caches" per case and per month.

\* The right to import is temporarily reserved to the Administration.

### KARICAL

Products of foreign manufacture ..... Prohibited.  
 Spirits of all kinds imported for account of the monopolists (the concession includes the right to import and to sell) ..... Free.\*  
 Do, for account of other persons ..... Prohibited.  
 Salt, for account of the *régie* ..... Free.  
 Do, for account of other persons ..... Prohibited.  
 Tobacco and cigars, all kinds ..... Free.  
 Opium, *ganja*, *charuche*, *ganja* and *bangay* for the monopolists (the concession includes the right to import and to sell) ..... Free.\*  
 Opium, for other persons ..... Prohibited.

\* For consumption tax on spirits, see Pondicherry.

\* The right to import is temporarily reserved to the Administration.

After the goods have been 24 hours in the warehouse the warehouse due is payable; any fraction of a month is reckoned as a whole month in the liquidation which takes place monthly for the warehouse quantities; goods removed during the month the liquidation and collection of the warehouse goods are effected at the time of removal.

ART. 11.—Expenses of handling in the warehouse alcohol, spirits, liqueurs, liquor wines or their imitations, wines and fermented beverages, shall be borne by the importer or manufacturer.

The consumption duties and warehouse dues are to be collected by the Accountant-storekeeper of public establishments, either at railway stations or on the principal roads of both establishments.

ART. 12.—No person shall be allowed to warehouse, with suspension of duty, in premises occupied by him, alcohol, spirits, liqueurs, liquor wines or their imitations, wines and fermented beverages, unless he has previously obtained a permit from the Tax Collectors, and furnished a solvent surety and entered jointly and severally with himself to pay the duties leviable on all the beverages which the principal desires to store in private warehouses.

ART. 13.—No person shall be allowed to introduce or circulate in the establishments of Pondicherry and Karical any alcohol, spirits, liqueurs, liquor wines and their imitations, wines and fermented beverages, of European origin or form, unless he has previously obtained a permit from the Tax Collectors.

No person shall be allowed to distil or place under fermentation materials suitable for producing alcohol, unless he has obtained permission from the Administration.

ART. 16.—If any materials suitable for distilling are placed under fermentation or if the alcohol or beverages enumerated in Art. 1 are manufactured or imported without being previously reported to the Tax Collector, a fine of from 1,000 to 2,000 francs will apply.

ART. 17.—Any contravention to the other provisions of the present Decree or any false declaration at the Tax Office, will render the offenders liable to a fine of from 200 to 500 francs.

ART. 18.—Alcohol, spirits, liquor wines or their imitations, wines and fermented beverages, fraudulently imported or manufactured or falsely declared, will be forfeited, as well as the articles specially used in the importation, manufacture or fermentation thereof.

ART. 19.—In the case of a second offence, the fines mentioned in Art. 17 and 18 of these Regulations shall be doubled.

\* ART. 23.—So much of the Decree dated July 19, 1902, relative to European beverages as is inconsistent with the present Regulations is hereby repealed.

### CONSUMPTION TAX ON PETROLEUM AND OTHER OILS.

("Journal Officiel" of October 3, 1912.)

By Decree of September 28, 1912, the resolution of the General Council of the French Establishments in India, dated December 18, 1911, relating to the consumption tax on petroleum and other oils, is approved except in so far as it requires fresh declarations from proprietors of warehouses and merchants who have already made the proper declarations prescribed by similar pre-existing provisions.

### RESOLUTION.

ART. 1.—Petroleum, schist oil, gasoline, kerosene, essences and other liquid carbides for use as illuminant or fuel, of any origin, whether imported into the country or extracted therein, consumed in the Establishments of Pondicherry and Karical, are liable to a consumption tax of 2 *fanams* per can of 19 litres.

One litre over or under this limit contained in a can will be disregarded; any quantity cleared other than in cans is dutiable at the rate of 2 *fanams* per 19 litres.

ART. 2.—No quantity of the aforesaid fuel may be imported into either of the above-named Establishments or extracted therein unless a declaration is first made. The quantities intended for direct consumption are liable to the payment of duty at the time of introduction or extraction.

ART. 3.—Exported quantities are free from duty. They are always to be accompanied by a debenture certificate, which shall only be cancelled after exportation has been proved.

NOTE (1) to "Spirits of all kinds for account of the monopolists." The duties are included in the annuity.

NOTE (2) to "Opium . . . etc., for the monopolists." The duties are included in the annuity. For spirits, in cases when the adjudication has not reached the minimum established, the licensees shall again be put in adjudication and the licensees shall pay, in addition, an import duty of 2 *fanams* per bottle of 75 centilitres.

## MAHÉ\*

|  |             |
|--|-------------|
| Spirits of all kinds imported for account of the monopolists | Free.       |
| Salt, for account of other persons                           | Prohibited. |
| Do., for account of the régime                               | Free.       |
| Do., for account of other persons                            | Prohibited. |
| Tobacco and cigars, all kinds                                | Free.       |

|  |             |
|--|-------------|
| Opium, goudy, choroché, ganja, and bangay for the monopolists† | Free.       |
| Do., for other persons   | Prohibited. |

† See note (2) at end of Karikal.

‡ The right to import is temporarily reserved to the Administration.

## YANAON

|  |       |
|--|-------|
| Spirits*, opium, goudy, choroché, ganja and bangay, for the monopolists†; Salt for account of the régime | Free. |
|--|-------|

|  |             |
|--|-------------|
| Spirits, opium, goudy, choroché, ganja and bangay, for account for other persons | Prohibited. |
|--|-------------|

\* See note (1) at end of Karikal.

‡ The right to import is temporarily reserved to the Administration.

## CHANDERNAGAR

By Decree of February 2, 1912, the importation of native spirits into the French territory of Chandernagar is prohibited.

So long as alcoholic liquors continue to pay duty to the British administration before they can be introduced into the French territory of Chandernagar, the importation of spirits of European form is not liable to any duty or formality whatever.

From the time when free transit in British territory is accorded, liquors of European form will be dutiable as follows:

|                 | Rupees. |
|-----------------|---------|
| Wines in casks  | 4       |
| " in bottles    | 6       |
| Cider and perry | " 4     |

|                          | Rupees. |
|--------------------------|---------|
| Beer in casks            | 3       |
| " in bottles             | 4       |
| Spirits of European form | 129     |

|  |             |
|--|-------------|
| Salt, tobacco  | Free.       |
| Opium, goudy, choroché, ganja, and bangay for the monopolists† | Free.       |
| Do., for other persons   | Prohibited. |

\* The duties are included in the annuity.

† The right to import is temporarily reserved to the Administration.

## FRENCH INDO-CHINA

(COCHIN-CHINA, GAMBODGE, ANNAM, TONKIN, LAOS, KOUANG-TCHÉOU-OUAN.)

DECREES MODIFYING THE CUSTOMS REGIME OF INDO-CHINA.\*  
(Journal Officiel of December 31, 1898, and subsequent Decrees, determining the exceptions to the General Tariff, in regard to foreign products imported into Indo-China).

NOTE.—The coefficients in the French tariff are also applicable to imports into French Indo-China.

## SCHEDULE A.—IMPORT TARIFF.

| Goods.  | Duties.<br>Frs. Cent.   |
|---|---|
| I. All live animals enumerated under this head  | Free  |
| II. Milk, fresh   | 100 00  |
| Swallows' nests   | "   |
| III. Fish, dried, salted or smoked, other than cod, stockfish, herrings, mackerel, sardines and anchovies | Per 100 kilograms. 10 00  |
| Shrimps, dried, trepangs (sea cucumbers), shark fins and sea-weed   | Per 100 kilograms. 10 00  |
| IV. Vegetables, dried, of Chinese origin  | " 5 00  |
| V. Potatoes   | " Free  |
| VI. Vermicelli, Chinese   | Per 100 kilograms. 10 00  |
| VII. Table fruits, fresh, Chinese   | Free  |
| " dried   | "   |
| " dried or drained, non-European  | Per 100 kilograms. 5 00   |
| Seeds for sowing  | Free  |
| Araca-nuts, fresh   | Per 100 kilograms. 8 00   |
| " dried   | 15 00   |
| VIII. Sugar coming from countries which are parties to the Brussels Convention:                           |   |
| Refined and similar   | Per 100 kilograms, net 6 00                                       |
| Other   | " 5 50  |
| Black sugar, called Chinese   | " 8 00  |
| " gallette"   | " Prohibited  |
| Other sugar   | "   |
| Syraps, bon-bons, preserves with sugar, of Chinese origin   | Per 100 kilograms. Half the duty stipulated in the Mother Country |
| Coffee  | " Tariff  |
| Tea and residues of tea   | " Ditto.  |
| Cigars and cigarettes, of any origin  | " 250 00  |
| Tobacco, prepared, of Chinese origin  | " 70 00   |
| " in the leaf, of Chinese origin  | " 50 00   |
| " manufactured, of other origin   | " 250 00  |
| " in the leaf, of any origin  | " 100 00  |
| Tobacco stems for fertilizers   | Per 100 kilograms. 15 00  |
| IX. Vegetable oils and juices: Opium, raw or prepared   | Prohibited  |
| X. Medicinal substances: Medicinal substances of Chinese origin   | Per 100 kilograms. 20 00  |
| Of extra-European origin  | " 60 00   |
| † Leaves and flowers of Indian hemp   | " Prohibited  |
| XI. Woods, oak, pine, teak  | " Free  |
| All other wood  | " General or Min. Tariff as the case may be.                      |

\* The importation, either direct or indirect, is prohibited for sanitary reasons, of articles from the ports of Bombay and Calcutta, excepting new raw materials, such as jute or cotton in bales compressed by hydraulic power and bound with iron bands. (Journal Officiel de l'Indo-Chine Française, of 15th May, 1902.)

† The above specified products imported on account of European apothecaries throughout the General Government, shall be conveyed to the consignees under seal and accompanied by a pass.

| Goods.  | Duties.<br>Frs. Cent.         |
|---|-------------------------------|
| XII. Fibres, stems and fruits for manufacturing purposes:   |                               |
| Bamboos   | Per 100 kilograms. 6 00       |
| Rattans, whole or split   | " Free                        |
| Hemp, combed  | "                             |
| XIV. Vegetables of all kinds, fresh, dried, preserved, salted or candied, of Chinese origin   | Free                          |
| Garlic  | Per 100 kilograms. 8 00       |
| Vegetable products and wastes not specially mentioned, joss-stick powder  | Per 100 kilograms. 15 00      |
| XV. Perfumed wines, Chinese   | Per hectol. 20 00             |
| XVI. Building stones, wrought or not  | Free                          |
| XVII. Mineral products of all kinds   | Per 100 kilograms. 4 00       |
| XXI. Sauces, and other culinary preparations not mentioned, of Chinese origin   | Per 100 kilograms. 10 00      |
| Compound medicines not specified and not mentioned in an official pharmacopœia, and for the use of Asiatics:  |                               |
| In bulk   | Per 100 kilograms. 50 00      |
| In boxes  | " 150 00                      |
| Joss-sticks, prepared   | " 15 00                       |
| † Indian hemp extract and all preparations derived from Indian hemp not intended for European apothecaries  | Per 100 kilograms. Prohibited |
| XXII. Pottery, common, of Chinese origin  | Per 100 kilograms. 6 00       |
| Faience, common, of Chinese origin  | " 10 00                       |
| Porcelain, common, white or decorated with one color, ordinary patterns, extra thickness, "pâte," opaque or slightly transparent, of Chinese origin | Per 100 kilograms. 10 00      |
| XXIV. Silk yarns for embroidering: Unbleached   | " 200 00                      |
| " Dyed  | " 300 00                      |
| Yarns of cotton, pure, single, unbleached, measuring to the kilogramme:   |                               |
| 31,000 metres or less   | Per 100 kilograms. 23 00      |
| More than 31,000 but not more than 41,000 metres  | Per 100 kilograms. 28 00      |
| XXV. Sacks of jute, new or old  | Free                          |
| Jute tissues, in the piece, for packing purposes  | "                             |
| Tissues of silk foulards, crapes, tulle, hosiery, ribbons, trimmings, lace of pure silk, floss silk and artificial silk, of Chinese origin          | Per 100 kilograms. 200 00     |
| Embroidery, hand or machine, of all kinds, of Chinese origin  | Per 100 kilograms. 500 00     |
| Chinese clothing, of silk, not embroidered  | " 300 00                      |
| Chinese clothing, of silk, embroidered  | " 400 00                      |
| XXVI. Chinese paper and envelopes of all kinds, other than those with commercial or other advertisements or notices                                 | Per 100 kilograms. 20 00      |
| Paper destined for religious purposes   | " 20 00                       |
| Fans, umbrellas, parasols, of paper, on bamboo or wood, panels of paper, of Chinese origin  | Per 100 kilograms. 15 00      |
| Albums for pictures or ordinary Chinese pictures  | Per 100 kilograms. 15 00      |
| Playing cards, Asiatic and other  | " 1000 00                     |
| XXVII. Chinese shoes  | " 0 125                       |
| Trunks and pillows, Chinese, known as of Canton, of real or artificial leather  | Per 100 kilograms. 18 00      |
| Purses of Chinese leather, and other articles of leather of Chinese origin and manufacture  | Per 100 kilograms. 18 00      |
| XXVIII. Silver coin   | Prohibited                    |
| Agricultural machines (motors not included), for cultivating rice, accessory machines for the preparation of rice                                   | Free                          |
| Cutlery of Chinese origin   | Per 100 kilograms. 25 00      |

† The above specified products imported on account of European apothecaries throughout the General Government, shall be conveyed to the consignees under seal and accompanied by a pass.



## SCHEDULE A.—IMPORT TARIFF—continued.

|  | Goods.              | Duties. |       |
|--|---------------------|---------|-------|
|  |                     | Frs.    | Cent. |
| Trays, boxes for betel, tobacco pipes of copper, and other metal articles of Chinese origin other than wares of gold, silver, nickel and other precious metals   | Per 100 kilogs.     | 25      | 00    |
| Hooks for mosquito-nets of Chinese manufacture   | Per 100 kilogs.     | 2       | 00    |
| Cans and tins of tin plate, having served for the transport of mineral oils  |                     | Free    |       |
| Tin boxes and cases having served as receptacles for food-stuffs   | Per 100 kilogs.     | 10      | 75    |
| XXIX. Gunpowder and loaded cartridges  | Per 100 kilogs.     | 10      | 75    |
| Fireworks and crackers of Chinese origin   | Per 100 kilogs.     | 10      | 00    |
| XXXI. Chinese cloths   | Per 100 kilogs.     | 2       | 50    |
| Chop sticks, articles of bamboo and roots, sieves of bamboo and horsehair, trays, dinner mats, dominoes, combs, counting apparatus, tubes; trunks of ordinary wood, or of cambric wool, varnished or not; fans, and other wooden articles, of Chinese origin; panels of bamboo, painted or not | Per 100 kilogs.     | 8       | 00    |
| Lacquered articles, Chinese  | Per 100 kilogs.     | 20      | 00    |
| XXXII. Musical instruments of all kinds, of Chinese origin   | Per 100 kilogs.     | 10      | 00    |
| Of wood  | Per 100 kilogs.     | 10      | 00    |
| Of metal   | Per 100 kilogs.     | 10      | 00    |
| XXXIII. Chinese boots and shoes, of straw  | Per 100 kilogs.     | 5       | 00    |
| Chinese hats of straw, bark or cane, articles of rattan, Chinese caps of horsehair   | Per 100 kilogs.     | 5       | 00    |
| Cordage of rattan  | Per 100 kilogs.     | 2       | 50    |
| Straw sacks for packing purposes   | Per 100 kilogs.     | 2       | 50    |
| Chinese matting  | Per 100 kilogs.     | 3       | 00    |
| XXXIV. Turners' fancy wares; Chinese; conchs, boxes, crochet needles of horn, ivory, bone, tobacco pipes of wood   | Per 100 kilogs.     | 35      | 00    |
| Fans of feathers or stuffs, of Chinese origin  | Per 100 kilogs.     | 50      | 00    |
| Fans of palm leaves  | Per 100 kilogs.     | 5       | 00    |
| Fans of ivory, mother-of-pearl or tortoise-shell, of Chinese origin  | Per 100 kilogs.     | 50      | 00    |
| Brushes, Chinese, for writing  | Per 100 kilogs.     | 10      | 00    |
| Boots and shoes, Chinese, of stuffs, embroidered or not  | Per 100 pairs       | 50      | 00    |
| Purses, embroidered or not, and other similar articles, of Chinese origin  | Per 100 kilogs.     | 100     | 00    |
| Hulls for vessels, of iron or steel  | Per 100 kilogs.     | 30      | 00    |
| Matches, wooden  | Per 100 kilogs.     | 51      | 00    |
| Matches, other   | Per 100 kilogs.     | 62      | 00    |
| Hulls for vessels, of wood   | Per 100 kilogs.     | 40      | 00    |
| Machines, complete, fitted or unfitted, for the extraction of gold, not including motor  | Per 100 kilogs. net | 8       | 00    |

## SCHEDULE B.—EXPORT DUTIES.

|  |                 |      |    |
|--|-----------------|------|----|
| I. Horses and mules                          | Head            | 20   | 00 |
| Oxen, cows, bulls, and female                | Head            | 5    | 00 |
| Buffaloes, male and female                   | Head            | 2    | 00 |
| Pigs   | Head            | 1    | 50 |
| Sucking pigs (weighing less than 15 kilogs.) | Head            | 500  | 00 |
| Elephants                                    | Head            | Free |    |
| Other live animals                           | Head            | 100  | 00 |
| II. Silk, raw and unravelled                 | Per 100 kilogs. | 600  | 00 |
| Floss silk, cocoons, flock and waste silk    | Per 100 kilogs. | Free |    |
| Swallows' nests                              | Per 100 kilogs. | 1    | 00 |
| Other products not specially mentioned       | Per 100 kilogs. | 2    | 00 |
| III. Fish, fresh, of all kinds               | Per 100 kilogs. | 2    | 00 |
| " dried, smoked or salted, of all kinds      | Per 100 kilogs. | 1    | 50 |
| Fish pastes, fish in brine, &c.              | Per 100 kilogs. | 1    | 50 |

## FRENCH POSSESSIONS IN NORTH AMERICA

## ST. PIERRE &amp; MIQUELON

## DECREE OF APRIL 23, 1914, ESTABLISHING THE CUSTOMS TARIFF.

(Journal Officiel of April 29, 1914.)

ART. 1.—Foreign goods imported into the French Establishments of St. Pierre and Miquelon are subject to Customs duties in accordance with the Schedule annexed to the present Decree.

ART. 2.—The specific rates are levied on the net weight whenever the duty exceeds 10 francs per 100 kilogrammes; otherwise on the gross weight. On better the duty is always to be paid on the net weight.

## TARIFF OF CUSTOMS DUTIES ON FOREIGN GOODS IMPORTED INTO THE ESTABLISHMENTS OF ST. PIERRE &amp; MIQUELON.

| No.  | Goods.       | Duties.    |
|--|--------------|------------|
|  |              | Frs. Cent. |
| I.—LIVE ANIMALS.   |              |            |
| 1 Live animals of all kinds  |              | Free.      |
| II.—ANIMAL PRODUCTS.   |              |            |
| 2 Fresh meat; mutton, pork, beef, other  |              | Free.      |
| 3 Meat, salted, smoked or smoked and dried; pork, beef and other   | Per 100 kil. | 2 00       |
| 4 Pork butchers' produce   | "            | 2 00       |
| 5 Game and poultry, dead   | "            | Free.      |
| 6 Preserved meat and game, meat extracts and fresh, dried or salted  | Per 100 kil. | 10 00      |
| 7 Hides and peltries, raw, washed and horsehair, other hair, poil de Meunier (a silk used for fishing lines) | "            | Free.      |
| 8 Tallow and animal fats, other than fish oil  | Per 100 kil. | 3 60       |
| 9 Lard   | "            | 8 00       |
| 10 Margarine   | "            | 12 00      |
| 11 Beeswax, crude, and sediments of beeswax  | "            |            |

| No.   | Goods.          | Duties.    |
|---|-----------------|------------|
|   |                 | Frs. Cent. |
| Shrimps, dried; trepangs (sea cucumbers), shark fins and sea-weed   | Per 100 kilogs. | 1 50       |
| Fish oils and fats  | "               | 1 50       |
| Other products not specially mentioned  | "               | Free.      |
| IV. Animal substances, raw, used in medicine and pharmaceuticals  |                 | Free.      |
| All products  |                 | Free.      |
| V. Materials for carving: All products  |                 | Free.      |
| VI. Paddy and rice, cargo, containing more than 33% of paddy  | Per 100 kilogs. | 0 75       |
| ↑ Rice, cargo, containing less than 33% of paddy  | Per 100 kilogs. | 0 42       |
| ↑ Rice, white   | "               | 0 32       |
| Flour and meal  | "               | 0 03       |
| Other products not specially mentioned  | "               | Free.      |
| VII. Fruits and seeds: Star anise   | Per 100 kilogs. | 50 00      |
| Other products not specially mentioned  | "               | Free.      |
| VIII. Sugar, refined  | Per 100 kilogs. | 2 00       |
| Wastes, molasses and fresh sugar cane   | "               | 1 00       |
| Anonums and cardamoms   | "               | 10 00      |
| Cinnamon  | "               | 120 00     |
| Other products not specially mentioned  | "               | Free.      |
| IX. Oils for lacquering   | Per 100 kilogs. | 35 00      |
| Chinese and star anise  | "               | 10 00      |
| Essence of badian (star anise)  | "               | 200 00     |
| Other products not specially mentioned  | "               | Free.      |
| X. Medicinal substances: All products   |                 | Free.      |
| XI. Woods: Charcoal   | Per 100 kilogs. | 0 20       |
| Other products not specially mentioned  | "               | Free.      |
| XII. Cotton, raw  | Per 100 kilogs. | 2 00       |
| Other products not specially mentioned  | "               | Free.      |
| XIII. Dyes and tanning materials:   |                 |            |
| " Cambo "   | Per 100 kilogs. | 1 00       |
| Other products not specially mentioned  | "               | Free.      |
| XIV. Various products and waste substances:   |                 |            |
| All products  |                 | Free.      |
| XV. Beverages: All products   |                 | Free.      |
| XVI. Marbles, earths, stones, combustible minerals &c.  |                 | Free.      |
| All products  |                 | Free.      |
| XVII. Metals: All products  |                 | Free.      |
| XVIII. Chemical products: All products  |                 | Free.      |
| XIX. Dyes, prepared: All products   |                 | Free.      |
| XX. Colors: All products  |                 | Free.      |
| XXI. Various compounds: All products  |                 | Free.      |
| All products comprised under the following heads, viz.:   |                 |            |
| XXII. Earthenware and pottery   |                 |            |
| XXIII. Glass and crystal  |                 |            |
| XXIV. Yarns   |                 |            |
| XXV. Tissues  |                 | Free.      |
| XXVI. Paper   |                 |            |
| XXVII. Hides, skins, and peltries prepared  |                 |            |
| XXVIII. Manufactures of metal   |                 |            |
| XXIX. Arms, powder and ammunition   |                 |            |
| XXX. Furniture  |                 |            |
| XXXI. Wood, articles of   |                 |            |
| XXXII. Musical instruments  |                 |            |
| XXXIII. Esparto and basket-makers' wares, manufactures of   |                 | Free.      |
| XXXIV. Manufactures of various materials  |                 |            |
| Products exported from Indo-China into France or French colonies are exempt from all export duties.                             |                 |            |
| Only products conveyed direct shall be considered as exported in destination of France or French colonies.                      |                 |            |
| The duties mentioned in the foregoing schedule are independent from the local taxes which are collected by the Customs service. |                 |            |

† The exportation of rice from Annam to any other destination than the territories of Indo-China is prohibited (Decree of 28th August, 1902).

## FRENCH POSSESSIONS IN NORTH AMERICA

## ST. PIERRE &amp; MIQUELON

## DECREE OF APRIL 23, 1914, ESTABLISHING THE CUSTOMS TARIFF.

(Journal Officiel of April 29, 1914.)

ART. 1.—Foreign goods imported into the French Establishments of St. Pierre and Miquelon are subject to Customs duties in accordance with the Schedule annexed to the present Decree.

ART. 2.—The specific rates are levied on the net weight whenever the duty exceeds 10 francs per 100 kilogrammes; otherwise on the gross weight. On better the duty is always to be paid on the net weight.

## TARIFF OF CUSTOMS DUTIES ON FOREIGN GOODS IMPORTED INTO THE ESTABLISHMENTS OF ST. PIERRE &amp; MIQUELON.

| No.  | Goods.       | Duties.    |
|--|--------------|------------|
|  |              | Frs. Cent. |
| I.—LIVE ANIMALS.   |              |            |
| 1 Live animals of all kinds  |              | Free.      |
| II.—ANIMAL PRODUCTS.   |              |            |
| 2 Fresh meat; mutton, pork, beef, other  |              | Free.      |
| 3 Meat, salted, smoked or smoked and dried; pork, beef and other   | Per 100 kil. | 2 00       |
| 4 Pork butchers' produce   | "            | 2 00       |
| 5 Game and poultry, dead   | "            | Free.      |
| 6 Preserved meat and game, meat extracts and fresh, dried or salted  | Per 100 kil. | 10 00      |
| 7 Hides and peltries, raw, washed and horsehair, other hair, poil de Meunier (a silk used for fishing lines) | "            | Free.      |
| 8 Tallow and animal fats, other than fish oil  | Per 100 kil. | 3 60       |
| 9 Lard   | "            | 8 00       |
| 10 Margarine   | "            | 12 00      |
| 11 Beeswax, crude, and sediments of beeswax  | "            |            |

| No.  | Goods.       | Duties.     |
|--|--------------|-------------|
|  |              | Frs. Cent.  |
| 12 Eggs of poultry or game   |              |             |
| 13 Milk  |              | "           |
| 14 Milk, condensed, pure or with an addition of sugar, and milk food     | Per 100 kil. | 10 00       |
| 15 Cheese  | "            | 10 00       |
| 16 Honey   | "            | 10 00       |
| 17 Butter, fresh, melted or salted                                       | "            | 8 00        |
| 18 Manures, bones and other raw animal products and wastes               | "            | Free.       |
| III.—FISHERIES.  |              |             |
| 19 Products of French fisheries  |              | Free.       |
| Products of foreign fisheries:   |              |             |
| 20 Fish, shellfish of all kinds, fresh, for local consumption            | "            | "           |
| 21 Fish, dried, salted or smoked, except cod, kipfish and stockfish      | "            | "           |
| 22 Lobsters and salmon preserved in natural state                        | Per 100 kil. | 10 00       |
| 23 Other fish preserved in natural state, pickled or otherwise prepared  | Per 100 kil. | 25 00       |
| 24 Fish oils   | "            | 7 00        |
| 25 Spermaceti  | "            | 7 00        |
| 26 Skins, coral, fine pearls, fish bladders                              | "            | Free.       |
| 27 Cod, stockfish, kipfish   | "            | Prohibited. |
| 28 Roe and products of the cod fishing except the heads                  | "            | Prohibited. |
| Intended for glue stock and the liver                                    | "            | Prohibited. |
| 29 Cod heads and liver   | "            | Free.       |
| IV.—ANIMAL SUBSTANCES.   |              |             |
| 30 Sponges of all kinds  | Per 100 kil. | 35 00       |
| V.—MATERIALS FOR CARVING.  |              |             |
| 31 Teeth, turtle shells, ivory, shells, bones, hoofs, horns of all kinds |              | Free.       |

TARIFF.]

| No.  | Goods.  | Duties.<br>Frs. Cent. | No.   | Goods.   | Duties.<br>Frs. Cent. |  |
|--|---|-----------------------|---|--|-----------------------|--|
| VI.—FARINACEOUS FOOD, FRUITS AND SEEDS.                  |   |                       | XV.—MARBLE, STONES, EARTHS, COMBUSTIBLE MATERIALS &c. |  |                       |  |
| 32   | Flour: .....  | 100 kil.              | 0 35  | 91 Marble and alabaster: .....   |                       |  |
| 33   | Of wheat .....  | "                     | 0 15  | Sawn, having a thickness of less than 6 centimetres  | 100 kil. 2 50         |  |
| 34   | Of maize .....  | "                     | 3 00  | " having a thickness of more than 6 centimetres  | Free.                 |  |
| 35   | Other .....   | "                     | Free.   | 95 Precious stones, acates, rock crystal .....   | 100 kil. 4 00         |  |
| 36   | Wheat in the grain .....  | "                     | Free.   | 96 Stones, worked, including building stones, cut, sawn, carved, polished, moulded .....   | 100 kil. Free.        |  |
| 37   | Oats, barley, rye, maize and buckwheat, in the grain .....  | 100 kil.              | 0 50  | 97 Millstones .....  | "                     |  |
| 38   | Ships' biscuits and bread .....   | 2 00                  |   | 98 Emery stone, whetstones, Turkey stone ( <i>pietre du Levant</i> ) of all kinds .....  | 100 kil. 8 00         |  |
| 39   | Ships' biscuits manufactured in France with products temporarily imported .....   | Free.                 |   | 99 Slates, bricks, tiles, rough building stones, paving stones, broken stones, lime, cement, pipes and moulded articles, tiles of compressed cement .....  | 100 kil. 0 25         |  |
| 40   | Groats, semolina, sago and Italian pastes .....   | 100 kil. 2 00         |   | 100 Slates, intended specially for writing or drawing .....  | Free.                 |  |
| 41   | Rice in the husk .....  | "                     | Free.   | 101 Plaster .....  | "                     |  |
| 42   | Fresh fruits .....  | "                     | 3 00  | 102 Coal .....   | 100 kil. 0 10         |  |
| 43   | Potatoes .....  | "                     | 3 00  | 103 Anthracite .....   | 100 kil. 6 00         |  |
| 44   | Chestnuts, dari, millet and canary-seed .....   | 100 kil. 3 00         |   | 104 Schist oil and petroleum .....   | " 7 00                |  |
| 45   | Table fruits: .....   | "                     |   | 105 Gasoline .....   | "                     |  |
| 46   | Dried or drained .....  | "                     | 3 00  | 106 Heavy oils, and residues of petroleum and other mineral oils .....   | 100 kil. 5 00         |  |
| 47   | Candied or preserved .....  | "                     | 6 00  | 107 Paraffine and vaseline .....   | 100 kil. 9 00         |  |
| 48   | Seeds for sowing .....  | "                     | 3 00  | 108 Marl, ice, sulphur, graphite, coal tar, bitumen, mineral wax, jet, yellow amber .....  | Free.                 |  |
| VII.—COLONIAL PRODUCE.                                   |   |                       | XVI.—METALS.  |  |                       |  |
| 49   | Sugar: .....  |                       |   | 109 Ores of all kinds .....  | "                     |  |
| 50   | Unrefined (1) .....   | 100 kil. 5 50         |   | 110 Iron, cast iron, steel, hoop iron or steel, rough, in bands, sheets, bars, or other form .....   | 2 50                  |  |
| 51   | Refined (1) .....   | " 6 00                |   | 111 Sheet iron, tinued iron (tin plate), iron and steel wire of all kinds and sizes .....  | 100 kil. 7 00         |  |
| 52   | Molasses .....  | " 1 60                |   | 112 Other metals, rough, in bars, wire or other form .....   | 4 00                  |  |
| 53   | Syrups, bonbons, candied fruits .....   | " 6 00                |   | XVII.—CHEMICAL PRODUCTS.   |                       |  |
| 54   | Sweet and other biscuits .....  | " 5 50                |   | 113 Arsenious, boric, citric, sulphuric, tannic .....  | Free.                 |  |
| 55   | Preserves manufactured with sugar or honey, or other .....  | 100 kil. 3 00         |   | 114 Hydrochloric .....   | 100 kil. 0 37         |  |
| 56   | Coffee of all kinds .....   | " 7 30                |   | Oxides: .....  |                       |  |
| 57   | Cocoa and chocolate of all kinds: .....   | "                     |   | 115 Iron .....   | " 3 00                |  |
| 58   | Unsweetened .....   | " 8 00                |   | 116 Copper, tin, zinc .....  | Free.                 |  |
| 59   | Sweetened .....   | " 10 00               |   | 117 Potash, and carbonate of potash .....  | "                     |  |
| 60   | Pepper, pimento, spices and vanilla .....   | " 7 00                |   | 118 Vegetable ashes of all kinds .....   | "                     |  |
| 61   | Tea .....   | " 75 00               |   | 119 Soda, crude or refined of all kinds .....  | 100 kil. 2 30         |  |
| 62   | Tobacco: In leaves .....  | " 75 00               |   | 120 Bicarbonate of soda .....  | Free.                 |  |
| 63   | Smoking tobacco, snuff and chewing tobacco .....  | " 250 00              |   | 121 Sen salt .....   | "                     |  |
| 64   | Cigars and cigarettes .....   | "                     |   | 122 Carbonate of magnesia .....  | 100 kil. 8 00         |  |
| VIII.—VEGETABLE OILS AND JUICES.                         |   |                       |   | 123 Citrate of lime, chloride of potash .....  | Free.                 |  |
| 65   | Fixed oils: .....   |                       |   | 124 Chromates of potash .....  | 100 kil. 3 00         |  |
| 66   | Olive .....   | 100 kil. 10 00        |   | 125 Nitrate of potash, nitrate of soda .....   | 100 kil. 4 00         |  |
| 67   | Linseed, rapeseed and other .....   | " 5 00                |   | 126 Sulphate of copper .....   | Free.                 |  |
| 68   | Volatile oils or essences of all kinds .....  | " 50 00               |   | 127 Sulphate of magnesia, sulphate of potash .....   | "                     |  |
| 69   | Vegetable wax .....   | " 12 00               |   | 128 Chemical products derived from coal tar .....  | "                     |  |
| 70   | Gums of all kinds .....   | " Free.               |   | 129 Chemical manures .....   | "                     |  |
| 71   | Resins, resin oil, pitch, tar .....   | " 4 00                |   | 130 Tartrates of potash .....  | "                     |  |
| 72   | Turpentine oil .....  | " 4 00                |   | 131 Superphosphates of lime .....  | 100 kil. 2 00         |  |
| 73   | Camphor .....   | "                     |   | 132 Other chemical products not mentioned .....  | "                     |  |
| IX.—MEDICINAL VEGETABLE SUBSTANCES.                      |   |                       |   | XVIII.—PREPARED DYES.  |                       |  |
| 74   | Roots, herbs, flowers, leaves, peels and barks, lichens, fruits and seeds of all kinds .....  | 100 kil. 3 00         |   | 133 Prepared dyes of all kinds .....   | Free.                 |  |
| X.—WOOD.   |   |                       |   | XIX.—COLOURS.  |                       |  |
| 75   | Logs, rough not squared, with or without the bark, of any length, and of a circumference of more than 60 centimetres at the thickest end .....  | 100 kil. 0 15         |   | 134 Spirit varnish and turpentine varnish (copper paint) .....   | 100 kil. 40 00        |  |
| 76   | Wood, sawn or squared, of any thickness .....   | " 0 15                |   | 135 Turpentine or oil colours and varnishes, mixed or not, of all kinds .....  | 100 kil. 8 00         |  |
| 77   | Staves, split .....   | " Free.               |   | 136 Inks, writing, drawing or printing .....   | " 10 00               |  |
| 78   | Split .....   | " 0 15                |   | 137 Blocks of all kinds .....  | " 2 00                |  |
| 79   | Hoop wood .....   | " Free.               |   | 138 Pencils and pencil leads of all kinds .....  | " 50 00               |  |
| 80   | Perches, poles and staves, rough, exceeding 1m 10 in length and of a maximum circumference of 60 centimetres at the thickest end, brush and fire wood .....   | 100 kil. 3 00         |   | 139 Carbons prepared for electric lighting .....   | " 60 00               |  |
| 81   | Cork, rough, rasped, or in planks .....   | " 1 50                |   | 140 Ochres, earths of Sienna, Umber, etc. ....   | " 0 35                |  |
| 82   | Charcoal .....  | "                     |   | 141 Tale, pulverized .....   | " 0 35                |  |
| XI.—FIBRES, STEMS AND FRUITS FOR MANUFACTURING PURPOSES. |   |                       |   | XX.—VARIOUS COMPOUNDS.   |                       |  |
| 83   | Cotton (in the wool or wadding), flax, hemp, jute, phormium tenax, ramie, raw, in the stalk, combed, hackled, twisted or skeins, and tow, canes and reeds, cocoon twigs, osiers, cocoon shells, and hard seeds for carving purposes ..... | Free.                 |   | 142 Perfumed .....   | 100 kil. 12 00        |  |
| XII.—DYES AND TANNING MATERIALS.                         |   |                       |   | 143 Other than perfumed and bleaching powder .....   | " 6 00                |  |
| 84   | Roots, herbs, leaves, flowers, berries, seeds, fruits or barks, fit for dyeing or tanning, broken up, in powder, ground or not .....  | "                     |   | 144 Prepared spices, mustard, sauces and other .....   | " 5 00                |  |
| XIII.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.             |   |                       |   | 145 Compound medicines .....   | ad val.               |  |
| 85   | Vegetables: .....   | Free.                 |   | 146 Chicory, starch, fucile, tapioca, sealing wax, wax and stearic acid, dextrose, tallow and other candles, isinglass, glue, casein, solid or liquid backing .....                                | 100 kil. 6 00         |  |
| 86   | Fresh .....   | " 6 00                |   | 147 Gelatine .....   | Free.                 |  |
| 87   | Salted or pickled .....   | " 100 kil. 3 00       |   | 148 Milk sugar .....   | "                     |  |
| 88   | Preserved, dried, or husked or shelled .....  | " Free.               |   | XXI.—EARTHENWARE AND POTTERY.  |                       |  |
| 89   | Cabbage for sauerkraut .....  | "                     |   | 149 Fire-proof pottery of common clay, and stoneware (bricks, cruettes, pipes, pots, ceramic paving tiles and blocks, household articles, and the like, enamelled or not, bottles and other) ..... | 100 kil. 4 00         |  |
| 90   | Fodder: .....   |                       |   | 150 Tobacco pipes of clay .....  | Free.                 |  |
| 91   | In bales .....  | 100 kil. 0 30         |   | 151 Faience of common paste .....  | 100 kil. 6 00         |  |
| 92   | In bulk .....   | " Free.               |   | XXII.—GLASS AND CRYSTAL.   |                       |  |
| 93   | Hops, beetroots, chloory-roots, dried beetroots, yeast, broom corn straw, oilseeds, rags, cellulose pulp, peat and turf for fuel, hot-house plants and shrubs, and other vegetable products and refuse not specified .....                | Free.                 |   | 152 Plate-glass, polished or tinted, of any thickness, form and size .....   | 100 kil. 10 00        |  |
| 94   | Brass of any kind of cereal .....   | 100 kil. 0 50         |   | 153 Glass rough cast or moulded .....  | " 4 00                |  |
| XIV.—BEVERAGES.  |   |                       |   | 154 Table glass ("gobleterie") of glass or crystal, white or coloured, decorated or not; chimneys for lighting purposes; window glass .....  | 100 kil. 5 00         |  |
| 95   | Wines exclusively the produce of the fermentation of fresh grapes .....   | hectolitre 25 00      |   | 155 Bottles .....  | " 3 50                |  |
| 96   | Vinegar .....   | " 8 00                |   | 156 Incandescent electric lamps, with or without mountings .....   | 100 kil. 200 00       |  |
| 97   | Cider and perry .....   | " 2 00                |   | XXIII.—YARNS.  |                       |  |
| 98   | Beer, mead, orange wine (gross weight) .....  | " 4 00                |   | 157 Cordage of all kinds: .....  |                       |  |
| 99   | Other fermented beverages not specified .....   | " 35 00               |   | 158 Having a diameter of 10 millimetres or less .....  | 100 kil. 28 00        |  |
| 100  | Spirits, brandy, rum, tafia, whisky, gin and other spirits, of a strength of 95° .....  | hectolitre 50 00      |   | 159 Having a diameter of more than 10 millimetres .....  | " 18 00               |  |
| 101  | Liqueurs .....  | " 80 00               |   | 160 Cotton yarns, single twist .....   | " 8 00                |  |
| 102  | Mineral waters .....  | 100 kil. 3 00         |   | 161 Other kinds of yarns, threads, twine and nets .....  | " 10 00               |  |

(1) Not including countervailing duties leviable.

| No.   | Goods.   | Duties.<br>Frs. Cent. |
|---|--|-----------------------|
| XXIV.—TISSUES.  |  |                       |
| 162   | Oilcloth and linoleum ..... 100 kil.   | 11 00                 |
| 163   | Cotton sail cloth .....  | 2 00                  |
| Tissues:  |  |                       |
| 164   | Of cotton, unbleached or bleached, in the piece, plain or twilled ..... 100 kil.                         | 11 00                 |
| 165   | Of cotton, other; tissues of linen, hemp, ramie, etc., and tissues of jute, pure or mixed ..... 100 kil. | 15 00                 |
| 166   | Of wool and tissues of hair, pure or mixed .....   | 60 00                 |
| Hosiery:  |  |                       |
| 167   | Of cotton, in the piece or made up into articles .....   | 25 00                 |
| 168   | Of wool, in the piece or made up into articles .....   | 70 00                 |
| 169   | Gloves and mittens, socks and other articles of hand-knitted coarse wool ..... 100 kil.                  | 20 00                 |
| Clothing, underclothing, and other accessory articles for clothing, wholly or partly made up: |  |                       |
| 170   | Of cotton, linen or hemp ..... 100 kil.  | 90 00                 |
| 171   | Of woollen tissues ..... 100 kil.  | 100 00                |
| 172   | Oilcloth ..... 100 kil.  | 140 00                |
| 173   | Footwear of all kinds of any tissue ..... pair   | 0 50                  |

|                                       |   |             |
|---------------------------------------|---|-------------|
| XXV.—PAPER AND MANUFACTURES OF PAPER. |   |             |
| 174                                   | Photographic paper, albuminized, sensitized, film and other paper ..... 100 kil.  | 50 00       |
| 175                                   | Other paper and cardboard, for packing, wall-covering and writing, rough, sulphurized, cut, assembled, mounted or otherwise put up: paper bags ..... 100 kil.   | 8 00        |
| 176                                   | Books in any language, newspapers and periodicals, photographs of an artistic or documentary character and without advertisement of any kind, maps and charts, maps .....   | Free.       |
| 177                                   | Other photographic albums, engravings, prints, labels and designs of all kinds, including calendars, chronos, lithographs, commercial advertisements, and printed interiors of albums of all kinds ..... 100 kil. | 40 00       |
| 178                                   | Counters of copyright books .....   | Prohibited. |
| 179                                   | Playing cards .....   | Prohibited. |
| 180                                   | Pipes and tubes of bituminous paper, felt and cardboard coated with tar, sand, asbestos or otherwise prepared for roofing, sheathing, soles, etc. .... 100 kil.   | 4 00        |

|  |  |        |
|--|--|--------|
| XXVI.—HIDES, SKINS, AND PELTRIES PREPARED. |  |        |
| 181  | Skins and hides, prepared, of all kinds ..... 100 kil.   | 25 00  |
| 182  | Artificial leather ..... 100 kil.  | 25 00  |
| 183  | Cut out soles, uppers, vamps and other leather articles for footwear, not put together ..... 100 kil.  | 10 00  |
| 184  | Top boots ("bottes et bottillons") of leather ..... pair   | 1 00   |
| 185  | Shoes, boots, slippers and footwear of all kinds of leather, hides or skins, lined or not ..... pair   | 0 50   |
| 186  | Leather gloves of all kinds ..... dozen pairs  | 1 00   |
| 187  | Articles of saddlery, harness-makers' wares, transmission belts and ropes, hose and other leather or skin articles for machines ..... 100 kil. | 20 00  |
| 188  | Trunks and valises of all kinds ..... 100 kil.   | 10 00  |
| Peltries:                                  |  |        |
| 189  | Prepared or in-sown pieces .....   | Free.  |
| 190  | Worked or made up of all kinds ..... 100 kil.  | 100 00 |

|                               |  |            |
|-------------------------------|--|------------|
| XXVII.—MANUFACTURES OF METAL. |  |            |
| 191                           | Jewellery, goldsmiths' wares, of platinum, gold, silver and silver gilt ..... 100 kil.   | 500 00     |
| 192                           | Coins: of gold and silver (1) .....  | 1 00       |
| 193                           | Of copper and base metal current in France .....   | 0 25       |
| 194                           | Of copper and base metal not current in France .....   | Prohibited |
| 195                           | Watch movements without cases, of all kinds ..... dozen  | 6 00       |
| Watches:                      |  |            |
| 196                           | Of gold and silver ..... each  | 4 00       |
| 197                           | Other than of gold and silver ..... 100 kil.   | 1 00       |
| 198                           | Table and wall clocks, alarm, meters ..... 100 kil.  | 25 00      |
| 199                           | Movement of table and wall clocks, alarm, and clock and watch fittings ..... 100 kil.  | 25 00      |
| 200                           | Steam engines, stationary or not, steam pumps, steam and other motors, spinning and weaving looms, knitting machines, bobbinet and lace-making machines, machine tools, balances, scales and component parts of cast iron, iron, steel or copper, of all kinds with ..... 100 kil. | 10 00      |
| 201                           | Steam boilers of all kinds, heating apparatus, stoves, "calorifers" of cast iron, sheet iron, steel or of mixed metal, and component parts ..... 100 kil.  | 6 00       |
| 202                           | Electric arc lamps ..... 50 00   |            |
| 203                           | Armatures of dynamo-electric machines, and component parts ..... 100 kil.  | 50 00      |
| 204                           | Tools of iron, steel or copper, of all kinds with ..... 100 kil.   | 9 00       |
| 205                           | Wire gauze and wire netting, perforated sheet iron ..... 100 kil.  | 10 00      |
| 206                           | Needles, knitting needles, pins, clasps, pens of metal other than gold and silver ..... 100 kil.   | 25 00      |
| 207                           | Fishing hooks ..... 100 kil.   | Free.      |
| 208                           | Common cutlery ..... 100 kil.  | 30 00      |
| Articles:                     |  |            |
| 209                           | Of cast iron of all kinds ..... 100 kil.   | 4 00       |
| 210                           | Of iron or steel, iron works ("ferromerie") of all kinds ..... 100 kil.  | 10 00      |
| 211                           | Locksmiths' wares of all kinds ..... 100 kil.  | 10 00      |
| 212                           | Anchors: for "doris" boats, weighing less than 8 kilograms ..... 100 kil.  | 20 00      |
| 213                           | Cables and chains of iron or steel, and barbed fencing wire ..... 100 kil.   | 5 00       |
| 214                           | Wire and other nails of all kinds and sizes ..... 100 kil.   | 5 00       |
| 215                           | Screws, eye-bolts, strap hinges of iron, rivets, and bolt and screw makers' wares of all kinds, not specially mentioned ..... 100 kil.   | 10 00      |
| 216                           | Smoke stacks of metal, galvanized or not, of 3 millimetres or more ..... 100 kil.  | 20 00      |

| No.           | Goods.   | Duties.<br>Frs. C. |
|---------------|--|--------------------|
| 217           | Tapes of iron or steel, welded or not, and connecting pieces of all kinds ..... 100 kil.   | 10 00              |
| 218           | Household wares, painted, polished, varnished, enamelled, tinned, galvanized, of sheet iron, copper, tin plate, zinc, tin, decorated or not ..... 100 kil.   | 12 00              |
| 219           | Apparatus for water closets .....  | 10 00              |
| 220           | Articles of copper, pure or alloyed with zinc or tin (lamp makers' and tinsmiths' wares made up, and other articles not mentioned, burnished, polished, varnished). Copper wares, household wares and articles of nickel or nickelled ..... 100 kil. | 20 00              |
| 221           | Pipes and manufactures of lead, of all kinds .....   | 3 00               |
| 222           | Electric accumulators .....  | 19 00              |
| 223           | Tin pots and other manufactures of tin, pure or alloyed ..... 100 kil.   | 20 00              |
| Manufactures: |  |                    |
| 224           | Of zinc, of all kinds, varnished, polished, nickelled, printed, ornamented, gilt ..... 100 kil.  | 12 00              |
| 225           | Of nickelled alloyed with copper or zinc or of nickelled metals ..... 100 kil.   | 50 00              |

|                                      |   |             |
|--------------------------------------|---|-------------|
| XXVIII.—ARMS, POWDER AND AMMUNITION. |   |             |
| 226                                  | Arms of all kinds ..... 100 kil.  | 100 00      |
| 227                                  | Gunpowder and dynamite .....  | 12 50       |
| 228                                  | War percussion caps and cartridges, sporting cartridges, loaded .....                                       | Prohibited. |
| 229                                  | Cartridges for rifle clubs .....  | Free.       |
| 230                                  | Perussion caps except war, empty cartridge cases, fuses, primings and fireworks of all kinds ..... 100 kil. | 60 00       |

|                  |  |      |
|------------------|--|------|
| XXIX.—FURNITURE. |  |      |
| 231              | Chairs and furniture other than chairs of common wood, massive, rough or simply varnished ..... 100 kil. | 8 00 |

|                        |  |       |
|------------------------|--|-------|
| XXX.—ARTICLES OF WOOD. |  |       |
| 232                    | Casks, empty, fitted together or not, servicable or not ..... 100 kil.   | 2 00  |
| 233                    | Hogsheds, empty, fitted together or not .....  | 5 00  |
| 234                    | Brooms, builders' wood, shingle builders' and cartwrights' wares, wooden ware, woollen shoes ..... 100 kil.  | 2 00  |
| 235                    | Wood, planed, grooved or tongued .....   | 0 20  |
| 236                    | Doors, windows and joiners' wares, put together or not ..... 100 kil.  | 25 00 |
| 237                    | Small wooden wares, manufactures of turned wood, frames, wood square for shuttles, shuttles, handles for agricultural implements ..... 100 kil.  | 10 00 |
| 238                    | Pulleys of all kinds, armoured with iron or not, mast hoops armoured with iron or not, davits armoured with iron or not, toggles and other manufactures of wood, varnished or not ..... 100 kil. | 40 00 |

|                            |                          |       |
|----------------------------|--------------------------|-------|
| XXXI.—MUSICAL INSTRUMENTS. |                          |       |
| 239                        | Fog horns ..... 100 kil. | 10 00 |

|                                   |   |       |
|-----------------------------------|---|-------|
| XXXII.—SPARTERIE AND BASKET WARE. |   |       |
| 240                               | Sennit, plaited matting or bands, carpeting, canes, rattans, and reeds ..... 100 kil. | 1 00  |
| 241                               | Common basket ware .....  | 10 00 |

|                                     |  |         |
|-------------------------------------|--|---------|
| XXXIII.—MISCELLANEOUS MANUFACTURES. |  |         |
| 242                                 | Carriages: carriages, velocipedes, sledges of all kinds and of any weight ..... 100 kil.   | 8 00    |
| 243                                 | Scaoping ships, rigged and fitted, and hulls of scaoping ships, except "doris" boats .....   | Free.   |
| 244                                 | "Doris" boats .....  | 25 00   |
| 245                                 | India rubber, gutta-percha, and asbestos manufactures, of any style, including clothing made up or not ..... 100 kil.  | 70 00   |
| 246                                 | Boots and shoes of rubber and rubbered tissues .....   | 40 00   |
| 247                                 | Mica, manufactured, and mica wares, mixed or not ..... 70 00   |         |
| 248                                 | Hats, caps, bouquets of hair, felt, wool, fur and other stuffs, blocked, trimmed or not ..... 100 kil.   | 120 00  |
| 249                                 | Articles of meccauba of all kinds, mounted or not ..... 100 kil.   | 200 00  |
| 250                                 | Whale fins, cut, prepared or not .....   | 100 00  |
| 251                                 | Cork wares of all kinds, stoppers and other .....  | 8 00    |
| 252                                 | Apparatus: optical, computing, observation, and precision and scientific instruments and apparatus of all kinds .....  | Free.   |
| 253                                 | Tobacco pipes wholly of wood ..... 100 kil.  | 25 00   |
| 254                                 | Common brushes, hair, waste, and all kinds of feather-bristles and brushes, brushes for clothes and furriery, without mountings ..... 100 kil.   | 40 00   |
| 255                                 | Buttons of all kinds, covered or not .....   | 60 00   |
| 256                                 | Toys ("bielerterie") .....   | 40 00   |
| 257                                 | Toy game and other .....   | 60 00   |
| 258                                 | Caskets of cotton, woollen, linen or hemp tissues, plain, without rib or trimming ..... 100 kil.   | 30 00   |
| 259                                 | Chemical matches of all kinds ..... 100 kil.   | 12 00   |
| 260                                 | Umbrellas and parasols ..... each  | 0 50    |
| 261                                 | Articles of natural history, old armour, arrows, manuscript, hand paintings and drawings, Egyptian, Greek, Roman and other antiquities, medals, coins and counters for collections, autographs, cancelled postage stamps ..... | Free.   |
| 262                                 | Products and articles not mentioned in the present Tariff .....  | ad val. |

|  |  |  |
|--|--|--|
| CONSUMPTION TAX.   |  |  |
| Alcoholic beverages:   |  |  |
| Art. 1.—Alcohol called <i>trois-ars</i> , brandy, cognac, rum, geneva, kirsch, kumale, absinthe, bitters, whiskey, and <i>amer</i> per hectol. of liquid at 80° ..... fra. 50  |  |  |
| Any alcoholic beverage exceeding 45 degrees in strength shall pay the tax on its volume reduced to 89°.  |  |  |
| And so in proportion to their alcoholic strength for such of above beverages as show a lower degree.   |  |  |
| Art. 2.—The kinds, quantities and degrees of the same product shall be stated on the manifests, debenture certificates, passes and declarations.                               |  |  |
| RESTRICTIONS.  |  |  |
| Art. 3.—Any alcoholic beverages testing less than 45 degrees centigrade shall be seized, and the contraventions shall be liable to the penalties provided in Art. 7 hereafter. |  |  |

(1) Small Italian silver coins (including Pontifical coins) are prohibited to be imported.  
Silver coins which have ceased to be legal tender in their country of origin are also prohibited to be imported.



Art. 6.—No person shall be allowed to land in Dogs' Island, in Laugade or Miquelon more than 16 litres of above-named alcoholic beverages without a permit from the St. Pierre Customs.

Any contravention to this provision of this resolution will be punished by a fine of 100 francs and confiscation of the goods in respect of which the contravention was committed.

#### STATISTICAL TAX.

Regulations respecting the collection of a statistical tax approved by Decree of July 6, 1901.

(Journal Official of July 11, 1901.)

ART. 1.—A statistical tax shall be collected in the St. Pierre and Miquelon Islands upon merchandise of every description and origin imported otherwise than in the coasting trade from one port of the Colony to another.

This tax is fixed as follows:

15 centimes per package upon goods in casks, cases, bags or other packages;

15 centimes per 1,000 kilogrammes upon goods in bulk;

15 centimes per head on the following live or dead animals: horses, mules, asses, all bovine, sheep, goats and swine.

Merchandise in bulk, dutiable otherwise than on weight, shall be subject to the statistical tax at the rate of 15 centimes per 1,000 kilogrammes, not to be divisible—payable in full upon any quantity below 1,000 kilogrammes and for any fraction of weight in excess of 1,000 kilogrammes. Payment of the tax will be insisted upon separately for each article whenever a package contains different objects but all put up together in one same wrapper.

In the case of a package of goods of the same description and weighing gross 6 kilogrammes each at the maximum, the tax of 15 centimes shall be applied in respect of each group of five packages. Every fraction of five packages shall be reckoned as one group and liable to the tax in full. Bales and bunnies unwrapped and simply banded by any kind of bands shall be held and taxed as goods in bulk.

ART. 2.—The following are exempt from the statistical tax:

Transmissions of Treasury funds;

Luggage accompanying passengers;

Fresh fish and lobsters;

Objects of every description (except merchandise proper) landed by metropolitan fishing vessels and local schooners;

Surplus ships' provisions landed for the proper rations of crews;

Wreckage;

Cargoes put ashore owing to forced call, or in case of shipwreck, and intended to be re-exported;

Ballast proper having no market value;

Samples of no mercantile value;

Foreign vessels imported for the purpose of francisation;

Non-mercantile objects of collection;

Supplies, materials and objects of every description imported on account of the State, the local service or Communes;

All French fishery products, as well as salt intended for use in the preparation thereof.

ART. 3.—The tax shall be collected on the Customs liquidation statements.

The same shall be exacted according to the particulars appearing in the declarations of entry vouchered by bills of lading or upon quantities ascertained on examination, the Customs being at liberty to admit the declarations as correct or not.

The liquidation or collection of the statistical tax, and matters arising thereon come under the application of the General Customs Laws.

#### SHIPPING DUES.

Changes in mode of assessment and in regulations for collection of shipping dues sanctioned by Decree of July 6, 1901.

(Journal Official of July 6, 1901.)

The Decree dated July 6, 1901, sanctions and gives effect, as from the 1st January 1902, to the under-quoted resolution of the Council of Administration of the St. Pierre and Miquelon Islands under date of August 29, 1901, modifying the rate of shipping dues payable in the Colony:

"The 4th Article of the Decree dated April 21, 1900, relating to the mode of assessment and rules for collection of shipping dues in the St. Pierre and Miquelon Islands, is modified as follows:

"ART. 4.—Any French or foreign vessel, exceeding 20 tons burden, whether engaged in fishing or any other kind of navigation shall pay an annual due of 3 francs per ton register."

#### SEA-OCEANO DUES.

Modification to the sea-ocean régime approved by Decree of July 6, 1901. (Journal Official of July 6, 1901.)

ART. 1.—The 2nd Article of Decree dated November 25, 1890, regulating the sea-ocean in the St. Pierre and Miquelon Islands, is substituted by the following text:

"The sea-ocean shall be liquidated by the Customs service and collected by the Treasury authorities.

"Same shall, in all respects, inclusive of all disputes arising thereout, be assimilated to duties of Customs; accordingly the laws, decrees, orders and administrative instructions in force in the Colony, in reference to Customs matters, are rendered applicable to sea-ocean."

ART. 2.—The sea-ocean duty of 4 centimes per litre of liquid, created by the Decree of August 29, 1890, on alcohol called *travaillé*, brandy and cognac, is extended to rum, tafia, hollands and whiskey.

The Decree of June 2, 1906, sanctions the following deliberation of the Governor of the Colony:

The sea-ocean duties levied in the St. Pierre and Miquelon Islands on the following liquors are fixed as below:

|  | Frs.       | Cts.  |
|--|------------|-------|
| Wines in cases.....                              | case       | 3 00  |
| Cider.....                                       | hectolitre | 3 00  |
| Liqueur.....                                     | "          | 10 00 |
| Liquor wines in cases and vermouth in cases..... | case       | 4 00  |
| Sparkling wines in cases.....                    | "          | 3 00  |
| Liquors of all kinds in cases.....               | hectolitre | 25 00 |
| Liquors of all kinds in cases.....               | case       | 6 00  |
| Cognac in cases.....                             | hectolitre | 9 00  |
| Cognac in cases.....                             | case       | 2 00  |

## FRENCH GUIANA

#### IMPORT DUTIES.

The exceptions to the General Customs tariff, in so far as relate to foreign products imported into French Guiana, are fixed conformably to the schedule annexed to the present decree.

The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs.

#### I.—LIVE ANIMALS.

| Goods.  | Duties.<br>Frs. Cts. |
|---|----------------------|
| Oxen; cows, bulls, steers; bullocks and heifers; calves; rams, ewes and wethers; poultry..... | Free.                |
| Horses; Stallions or geldings.....  | Each 30 00           |
| Mares of 3 years and over.....  | " 30 00              |
| Colts.....  | " 5 00               |
| Mules.....  | " 0 10               |
| Poultry.....  | " 0 10               |

#### II.—ANIMAL PRODUCTS.

|   |               |
|---|---------------|
| Meat, salted: Pork, beef; meat, preserved in tin..... | Free.         |
| Lard.....   | 100 kil. 7 25 |

#### III.—FISHERIES.

|   |       |
|---|-------|
| Fish, dried, salted or smoked; stockfish, herrings, mackerel, sardines and anchovies..... | Free. |
|---|-------|

#### VI.—FARINACEOUS FOOD.

|   |   |
|---|---|
| Wheat flour; maize in the grain; rice, whole..... | " |
|---|---|

#### VIII.—COLONIAL PRODUCTS.

|                             |   |
|-----------------------------|---|
| Coffee, pepper and tea..... | One-half the duty of the Metropolitan tariff. |
|-----------------------------|---|

Molasses for distilling purposes including exsomatic waters, from foreign countries...100 kilogs...per degree of absolute saccharine richness 0 20

Tobacco in the leaf.....Per 100 kil. 50 00

" smoking and chewing, and snuff..... 150 00

Cigars and cigarettes..... 250 00

#### Goods.

#### Duties. Frs. Cts.

#### XIV.—VARIOUS PRODUCTS AND WASTE SUBSTANCES.

Vegetables, fresh..... Free.

#### XVI.—MARBLES, STONES, EARTH AND COMBUSTIBLE MATERIALS.

Petroleum, and schist oils..... Free.

#### XVII.—METALS.

|   |       |
|---|-------|
| Cast iron.....  | Free. |
| Foundry picks and forge picks containing less than 15 % of manganese; Spigot iron containing 15 to 25 % of manganese..... | "     |

#### XVIII.—CHEMICAL PRODUCTS.

Sulphur of carbon..... "

#### XXVIII.—MANUFACTURES OF METAL.

Parts and organs of gold dredgers and of gold extracting machines free of duty under the Decree of September 12, 1910 imported separately..... "

#### XXX.—ARTICLES OF WOOD.

Wood, planed, grooved and (or) tongued, strips and veneers for parquetry, planed, grooved and (or) tongued, of all kinds of wood..... "

#### XXXIV.—MANUFACTURES OF VARIOUS MATERIALS.

|   |                |
|---|----------------|
| Matches, chemical of wood.....                          | 100 kil. 12 00 |
| Wooden buckets, iron trunks, common trunks, plated..... | Free.          |

#### SPECIAL TAX ON CERTAIN GOODS IMPORTED INDIRECTLY INTO FRENCH GUIANA.

The products and goods imported in a French Guiana from foreign countries, other than those of origin, shall be liable to the under-mentioned duties, viz.:

|   |       |
|---|-------|
| Tissues of all kinds, made-up wearing apparel, etc. 100 kil. net..... | 25 00 |
| Tobacco in the leaf.....100 kil. gross.....                           | 10 00 |
| Common gunpowder, known as <i>tride powder</i> .....                  | 20 00 |
| Goods, other.....   | 3 60  |

## MARTINIQUE

CUSTOMS.—All French imports are free, but foreign imports pay the duties of the French tariff.

#### EXCEPTIONS TO THE GENERAL CUSTOMS.

#### Goods.

#### Duties. Frs. Cts.

|                                      |            |
|--------------------------------------|------------|
| Live animals: Horses.....            | Head 30 00 |
| Stallions or geldings and mares..... | " 20 00    |
| Foals.....                           | " 20 00    |
| Mules.....                           | " 5 00     |

#### Goods.

#### Duties. Frs. Cts.

|   |       |
|---|-------|
| *Oxen, cows, steers, bullocks, heifers, calves.....Per 100 kilogs. live weight..... | 13 00 |
| Rams, ewes and wethers.....Per 100 kilogs. live weight.....                         | 10 00 |
| Pigs and young pigs, exceeding 10 kilogs. live weight.....                          | "     |
| Young pigs, weighing 15 kilogs. and less.....                                       | 8 00  |
| .....   | 1 50  |

\* Cattle are imported free of duty until further notice.

| Goods.  |                                 | Duties,<br>Frs. Cts. | Goods.   |                   | Duties,<br>Frs. Cts. |
|---|---------------------------------|----------------------|--|-------------------|----------------------|
| I. Animal products:   |                                 |                      | Cement of all kinds (inclg. hydraulic lime) 100 kil. G.  |                   | 0 50                 |
| Turtles, same .....   | Per 100 kilograms.              | 20 00                | Plaster (not for fertilizing purposes) .....   |                   | 0 50                 |
| Meat, salted: pork (ham, bacon) .....   | "                               | 6 25                 | Coal or coke .....   |                   | 0 25                 |
| " " beef .....  | "                               | 7 50                 | Petroleum, schist and other mineral illuminating oils .....  |                   | 0 12                 |
| Lard .....  | "                               | 7 25                 | Cast-iron, crude and refined .....   | 100 kil. G.       | 0 50                 |
| III. Fish:  |                                 |                      | Iron, drawn in bars and bands (hoop-iron), angle and T iron, rails of all kinds .....  | 100 kil. O.       | 1 00                 |
| Fish, dried, salted or smoked: Cod .....  | Per 100 kilograms.              | 10 00                | Iron, rolled or hammered:  |                   |                      |
| VI. Farinaceous foods:  |                                 |                      | In flat or corrugated sheets, galvanized or not .....  | 100 kil. G.       | 1 00                 |
| Bread .....   | Free                            |                      | Tinued (tin-plate), coppered, leaded or tincoated .....  | 100 kil. G.       | 1 50                 |
| Wheat, split, meslin, in the grain or flour .....   | Free                            |                      | Iron and steel wire, tinued, coppered, zincked, galvan- ized, or not .....   | 100 kil. G.       | 1 50                 |
| Maize, in the grain .....   | Per 100 kilograms.              | 2 35                 | Steel in bars, sheets or bands, rail .....   | "                 | 1 00                 |
| " meal .....  | "                               | 3 00                 | Steel, fine, for tools .....   | "                 | 1 30                 |
| VIII. Colonial products:  |                                 |                      | Copper, pure or alloyed with zinc or tin, in bars, sheets or wire .....  | 100 kil. G.       | 2 55                 |
| *Tobacco, in the leaf, smoking, and snuff .....   | Per 100 kilograms.              | 100 00               | Lead in crude lumps, pigs, bars, slabs or sheets .....   | "                 | 2 15                 |
| *Cigars and cigarettes, chewing tobacco ..  |                                 | 300 00               | Tin in crude lumps, pigs, bars, slabs or sheets .....  | "                 | 12 80                |
| Sugar, the produce of countries which are parties to the Brussels Convention:   |                                 |                      | Zinc in crude lumps, pigs, bars, slabs or sheets .....   | "                 | 3 00                 |
| Refined and similar sugars .....  | Per 100 kilograms, net          | 6 00                 | IV. Manufacture:   |                   |                      |
| Other .....   | "                               | 5 50                 | Salt, brine and rock salt .....  |                   | 1 50                 |
| Other (with option to store in Customs warehouses), Molasses for distillation .. Per saccharimetric degree, and per 100 kilograms.  |                                 | 0 20                 | Salts, oxides and other products employed as pigments (pigments prepared or not) .....   | 100 kil. G.       | 5 00                 |
| IX. Vegetable oils and juices:  |                                 |                      | Chemical products not above mentioned, and not for fertilizing purposes .....  | ad val.           | 10%                  |
| Alimentary vegetable fats .....   | Per 100 kilograms.              | 25 00                | Colors for painting buildings, dry, liquid or in paste (inclg. lamp black) .....   | 100 kil. G.       | 5 00                 |
| XI. Woods: Wood, sawn or squared, 80 millimetres in thickness and above .....   | Per 100 kilograms.              | 0 30                 | Varnishes of all kinds .....   | ad val.           | 10 00                |
| Wood, sawn and squared, exceeding 35 millimetres but less than 80 millimetres in thickness ..   | Per 100 kilograms.              | 0 35                 | Perfumery of all kinds .....   | ad val.           | 25%                  |
| Wood, sawn, 35 millimetres in thickness or less ..  | Per 100 kilograms.              | 0 50                 | Soaps, other than perfumed .....   | 100 kil. G.       | 3 00                 |
| Stave wood .....  | Free                            |                      | Compound medicines .....   | ad val.           | 6%                   |
| Spilms .....  | Free                            |                      | Candles of all kinds .....   | 100 kil. G.       | 8 50                 |
| Logs of 1 m., 10 c. in length or less, split in quarters or in round pieces, having a maximum circumference of 60 centimetres at the thickest end .....   | Free                            |                      | Tallow candles .....   | "                 | 4 00                 |
| Brush and firewood .....  | Free                            |                      | Blacking .....   | "                 | 10 00                |
| Charcoal, wood and bone .....   | Free                            |                      | Porcelain .....  | "                 | 1 50                 |
| XVI. Heavy oils and residues of petroleum and other mineral oils .....  | Free                            |                      | Falence .....  | "                 | 5 50                 |
| XXIII. Glass and crystal .....  | Per 100 kilograms, gross weight | 7 00                 | Bottles .....  | thousand          | 1 00                 |
| XXXI. Articles of wood:   |                                 |                      | Demijohns, empty or full .....   | each              | 0 15                 |
| Casks, empty, serviceable, fitted together or not, hooped with wood or iron, other than those not air-tight, called "hogheads," for packing sugar (staves planed or completely finished are considered as casks) ..                             | Per 100 kilograms, gross        | 3 00                 | Plate glass .....  | ad val.           | 8%                   |
| Casks, empty, not air-tight, called hogheads .....  | Free                            |                      | Table glass, vitrifications and other glassware of all kinds .....   | 100 kil. G.       | 7 00                 |
| EXPORT.   |                                 |                      | Yarns of cotton .....  | ad val.           | 3 20%                |
| Molasses .....  | Per 100 kilograms.              | 0 50                 | of linen or hemp .....   | "                 | 4%                   |
| and additional ..   | "                               | 0 01                 | of wool .....  | "                 | 4%                   |
| CONSUMPTION TAXES.  |                                 |                      | of silk .....  | "                 | 3%                   |
| (Decree of Nov. 25, 1901, as modified by subsequent decrees.)   |                                 |                      | of all kinds, spun with gold or silver ..  | "                 | 6 50%                |
| NOTE.—The consumption duties, except on spirits for which the existing legislation remains in force, shall be paid on importation by the Customs service and collected in like manner and according to the same rules as the duties of Customs. |                                 |                      | Corings and twine of hemp, linen, jute, phormium tenax, sisal and other vegetable fibres not mentioned, pure or mixed:   |                   |                      |
| Alcohol (pure) .....  | Per hectol.                     | 175 00               | Tanned .....   | 100 kil. G.       | 3%                   |
| Red wines .....   | "                               | 50 00                | Other .....  | "                 | 4 50                 |
| White wines .....   | "                               | 2 50                 | Tissues of cotton:   |                   |                      |
| Sparkling wines (champagne and other) .....   | "                               | 50 00                | Handkerchiefs of all kinds, in the piece or not, with or without embroidery .....  | dozen             | 0 12                 |
| Liqueur wines (including vermouth) .....  | "                               | 15 00                | Trimmings, ribbons, lace, tulle, guipure, tulle, embroideries, wicks, oilcloth, hosiery, clothing, underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece ..... | ad val.           | 2 20%                |
| Tobacco of all kinds .....  | Per 100 kilograms.              | 80 00                | Other, in the piece:   |                   |                      |
| "OCTROI-DE-MER" DUTIES.   |                                 |                      | Single width .....   | metre             | 0 015                |
| I. Animal products:   |                                 |                      | Double width (i.e., exceeding 1 metre) ..  | "                 | 0 026                |
| Butter, melted or salted .....  | 100 kil. N.                     | 8 00                 | Tissues of wool or hemp (pure or mixed):   |                   |                      |
| Margarine (oleomargarine and other substitutes for butter) .....  | 100 kil. N.                     | 20 00                | Handkerchiefs of all kinds, in the piece or not, with or without embroidery .....  | dozen             | 0 35                 |
| Animal fat other than fish oils:  |                                 |                      | Trimmings, ribbons, lace, tulle, guipure, embroities, blonde, oilcloth, hosiery, clothing, underclothing and all other articles wholly or partly made up or manufactured otherwise than in the piece .....         | ad val.           | 4%                   |
| Tallow .....  | "                               | 3 00                 | Other, in the piece:   |                   |                      |
| Other (except lard) .....   | "                               | 5 00                 | Single width .....   | metre             | 0 013                |
| Cheese .....  | "                               | 10 00                | Double (i.e., exceeding 1 metre) ..  | "                 | 0 064                |
| II. Vegetable products:   |                                 |                      | Tissues of wool or hair (pure or mixed):   |                   |                      |
| Wheat, spelt, meslin and rye:   |                                 |                      | Cloth, figured or plain .....  | "                 | 0 22                 |
| Grain .....   | "                               | 6 68                 | Trimmings, ribbons, lace, hosiery, hangings, clothing and all other articles wholly or partly made up or manufactured otherwise than in the piece .....  | ad val.           | 4%                   |
| Flour .....   | "                               | 6 10                 | Other, in the piece:   |                   |                      |
| Rais .....  | "                               | 2 75                 | Single width .....   | metre             | 0 085                |
| Rice in the grain .....   | "                               | 1 20                 | Double width (i.e., exceeding 1 metre) ..  | "                 | 0 128                |
| Pulse .....   | "                               | 2 50                 | Tissues of silk or floss silk (pure or mixed):   |                   |                      |
| Sugar, refined .....  | "                               | 20 00                | Foulards .....   | each              | 0 30                 |
| Tobacco, all kinds .....  | "                               | 25 00                | Trimmings, ribbons, lace, blonde, tulle, hosiery, clothing and all other articles wholly or partly made up or manufactured otherwise than in the piece .....   | "                 | 3%                   |
| Pepper .....  | "                               | 10 00                | Other, in the piece .....  | metre             | 0 43                 |
| Mixed oils, pure: Olive oil .....   | "                               | 10 00                | Tissues mixed with silk, in the piece .....  | "                 | 0 20                 |
| Other .....   | "                               | 10 00                | Tissues of vegetable fibres not mentioned above and of horsehair .....   | ad val.           | 4%                   |
| Opium .....   | Kilog.                          | 10 00                | School copy books, simply stitched and not in boards ..  | 100 kil. N.       | 17 00                |
| Stave wood of oak .....   | 100 kilog.                      | 0 25                 | Writing paper, envelopes, copy-books in boards, notebooks, registers, albums, commercial books ..  | 100 kil. N.       | 35 00                |
| Various products: Bran from any kind of cereal ..   | 100 kil. N.                     | 1 00                 | Cardboard .....  | 100 kil. G.       | 8 00                 |
| Beverages: Fermented beverages:   |                                 |                      | Printing paper .....   | "                 | 4 00                 |
| Wines, common (not including raisin wines) ..   | hectolitres                     | 5 00                 | Packing paper .....  | "                 | 2 00                 |
| Sparkling wines (champagne and other) ..  | "                               | 20 00                | Wall paper (including borders) .....   | roll of 8 metres. | 0 16                 |
| Dessert wines (including vermouth) .....  | "                               | 15 00                | Playing cards .....  | pack (?)          | 0 25                 |
| Beer .....  | "                               | 5 00                 |  |                   |                      |
| Vinegar of all kinds .....  | "                               | 4 00                 |  |                   |                      |
| III. Mineral substances: Marble and Flandres granite ("Bassanites"), wrought:   |                                 |                      |  |                   |                      |
| Tiles .....   | hundred                         | 1 30                 |  |                   |                      |
| Slabs for furniture .....   | each                            | 1 50                 |  |                   |                      |
| Other .....   | ad val.                         | 6 40%                |  |                   |                      |

\* Also pay consumption duty of 80 frs. per 100 kilograms.

† The law of April 6, 1897, provides that raisin wines must, for fiscal purposes, be considered as alcohol.

‡ When clothing, underclothing and other articles are wholly or partly made up of different tissues, the duty on the highest taxed tissue shall be levied.

(1) Children's playing cards are assimilated to Toys, games, &c.

| Goods.  | Duties.<br>Frs. Cts.                      | Goods.  | Duties.<br>Frs. C.  |
|---|---|---|---|
| Cardboard and paper not above mentioned. <i>ad val.</i>   | 5 40%                                     | Coriage of esparto, of lime-tree bark and of reed   | 100 kil. G. 4 50  |
| Cloves. .... pair   | 0 15                                      | Velocipedes .....   | each 20 00  |
| Goldsmiths' wares and jewellery of gold (stones in-<br>cluded) ..... kilog.   | 300 00                                    | Parts of velocipedes ..... <i>ad val.</i>   | 10%   |
| Silversmiths' wares and jewellery of silver (stones in-<br>cluded) ..... kilog.   | 20 00                                     | Hats of silk, hats of hair or woollen felt; hats, caps<br>of cloth or of any other tissue .....   | each 0 60   |
| Clocks and watches:   |   | Cork, wrought (stoppers) ..... 100 kil. N.  | 10 00   |
| Watches with gold cases .....   | each 6 00                                 | Small wares of ivory, mother-of-pearl, tortoise-shell,<br>amber, horn:  |   |
| Watches with silver cases .....   | 2 00                                      | Cams, billiard balls, cigar holders and other<br>articles, tobacco pipes and wooden stems thereof<br>with mountings of amber, ivory, tortoise-shell,<br>horn or mother-of-pearl ..... | <i>ad val.</i>  |
| Watches with cases of all other non-precious ma-<br>terials .....   | each 1 00                                 | Brushmakers' wares .....  | 6 60%   |
| Watch cases. .... 1/4 duty on watches.  |   | Toys, games, &c. (?) .....  | 6 60%   |
| Movements for watches, clocks, clock and watch<br>strings .....   | <i>ad val.</i> 8%                         | Matches, chemical ..... gross of 14 boxes containing<br>50 matches each   | 1 50  |
| Cutlery .....   | 6 60%                                     |   |   |
| Machines and machinery of all kinds, machine-tools,<br>mechanical appliances, steam and other boilers, appar-<br>atus for the manufacture of sugar, apparatus for<br>breveries, distilleries and other of all kinds, detached<br>pieces and parts, tools, agricultural implements, hard-<br>ware and, generally, all manufactures of metals enumer-<br>ated in the Customs tariff and <i>u. s. m.</i> in the present<br>tariff of sea-traffic, railway sleepers excepted. 100 kil. G. | Duty of the com-<br>ponent metal.<br>0 50 | Umbrellas and parasols:   |   |
| Railway sleepers of iron or steel .....   | 0 50                                      | Of pure or mixed silk, measuring 40 centimetres<br>and above .....  | each 0 60   |
| Arms of commerce:   |   | Of pure or mixed silk, measuring less than 40<br>centimetres .....  | 0 30  |
| Shotguns or carbines .....  | each 5 40                                 | Of wool or cotton .....   | 0 20  |
| Pistols or revolvers .....  | 2 50                                      | Furniture: Sofas of all kinds .....   | 5 00  |
| Other (including side arms) .....   | <i>ad val.</i> 7 50%                      | Armchairs and rocking-chairs .....  | 2 00  |
| Gunpowder other than for warlike purposes, percu-<br>sion caps, firelocks .....   | <i>ad val.</i> 5 40%                      | Chairs with straw seats .....   | 0 30  |
| Planes .....  | 10 00                                     | Other .....   | 7 50%   |
| Harmoniums .....  | 5 00                                      | Articles made of various materials or substances<br>subject to different duties, not specially provided in<br>this tariff (?) .....   | Duty of the<br>most highly-<br>taxed ma-<br>terial of<br>which com-<br>posed. |
| Harmonifones, harmonicas .....  | 1 50                                      |   |   |
| Accordions, concertinas of all kinds .....  | 2 50                                      |   |   |
| Harp, violins, guitars, violoncellos and other string<br>instruments .....  | 6 00                                      |   |   |
| Wind instruments of wood or metal, with or without<br>keys or sliding pistons .....   | <i>ad val.</i> 7 50%                      |   |   |
| Other musical instruments not mentioned above   |   |   |   |

## GUADELOUPE

CUSTOMS.—All French imports are free, but foreign imports

DECREET DATED SEPTEMBER 3, 1903, ENACTING FOR GUADELOUPE A NEW SCHEDULE OF EXCEPTIONS TO THE GENERAL METROPOLITAN CUSTOMS TARIFF IN RESPECT TO FOREIGN GOODS IMPORTED INTO THE COLONY.

(Journal Officiel of September 9, 1903.)

Art. 1.—The Schedule of exceptions to the General Metropolitan Customs Tariff as provided by Decrees dated November 29, 1892; January 3, 1893; September 6, 1895; August 18, 1898; January 24, 1899, and January 12, 1900, in respect to foreign products imported into Guadeloupe, is substituted by the following<sup>a</sup>:

| Articles.  | Duties.<br>Frs. Cent. |
|--|-----------------------|
| I. Live animals:   |                       |
| Stallions or geldings and mares .....  | Per head 50 00        |
| Foals and colts .....  | 40 00                 |
| Mules .....  | 20 00                 |
| Bulls and oxen .....   | Per head 25 00        |
| Cows and heifers .....   | 13 00                 |
| Steers, bullocks and calves .....  | 7 00                  |
| Rams, wethers and ewes .....   | 1 00                  |
| Pigs .....   |                       |
| II. Animal products:   |                       |
| Game and turtle .....  | Per 100 kilog. 20 00  |
| Meat, pickled in brine: pork .....   | 10 45                 |
| " " " beef .....   | 9 33                  |
| " " " and tongues .....  | 12 00                 |
| Ham, boned and rolled: cooked<br>hams .....  | 12 00                 |
| Lard .....   | 13 25                 |
| III. Fisheries:  |                       |
| Fish, dried, salted or smoked:   |                       |
| Cod .....  | 10 00                 |
| IV. Farinaceous foodstuffs:  |                       |
| Bread .....  | 4 40                  |
| Wheat flour .....  | 4 55                  |
| Rice in the grain .....  | 0 40                  |
| Maize .....  | 1 00                  |
| " meal .....   | Free.                 |
| V. Colonial products:  |                       |
| Tobacco: Leaf .....  | Per 100 kilog. 260 00 |
| Cigars and cigarettes .....  | Per kilog. 12 00      |
| Out or in powder .....   | 6 00                  |
| IX. Vegetable oils and juices:   |                       |
| Fixed oils, pure; cotton seed .....  | Per 100 kilog. 6 00   |
| Alimentary vegetable fats .....  | 25 00                 |
| XI. Woods: Building timber, sawn or squared .....  | Free.                 |
| Staves .....   | "                     |
| Laths and shingles .....   | "                     |
| XVI. Marble, stone and combustible materials:  |                       |
| Coal .....   | "                     |
| Petroleum, kist, and other mineral illuminating<br>oils, crude or refined; and petroleum spirit<br>oil ..... | Per hectol. 7 05      |
| Heavy oils, and residues of petroleum and other<br>mineral oils .....  | Per hectol. 1 00      |

<sup>a</sup> The duties indicated in this said Schedule constitute a special tariff classification and do not enter the duties in the general and minimum tariffs. The surtaxes for warehousing established by Art. 2 of the law of January 11, 1892, and Schedule C and D annexed to the said law, shall not be levied in the colony of Guadeloupe. (Decree of November 29, 1892.)

pay the duties of the French tariff with the exceptions below.

| Articles.  | Duties.<br>Frs. C.   |
|--|----------------------|
| XVIII. Chemical products: Sea salt .....   | Per 100 kilog. 1 50  |
| All chemical products for use as measure, directly<br>or after mixture .....   | Free.                |
| XXVIII. Manufactures of metal:   |                      |
| Hoes and cutlasses .....   | Per 100 kilog. 1 60  |
| Flat iron .....  | " 1 60               |
| XXX. Furniture:  |                      |
| Furniture, other than of bent wood: chairs;<br>waxed or varnished, detached parts and pieces<br>of such chairs ..... | Per 100 kilog. 16 00 |
| Other, unwaxed, detached parts and pieces of<br>such chairs .....  | Per 100 kilog. 12 00 |
| XXXI. Manufactures of wood:  |                      |
| Empty casks, made up or not, with hoops of iron<br>or wood .....   | Free.                |
| XXXIV. Miscellaneous manufactures and colonies:  |                      |
| Matches, chemical, wooden .....  | Per 100 kilog. 12 00 |
| " " other than wooden .....  | 20 00                |
| Wood prepared for matches .....  | Free.                |
| SPECIAL CLASS.   |                      |
| Chemical products for matches .....  | "                    |
| "OCTROI-DE-MER" DUTIES.†   |                      |
| (Decree of September 5, 1903.)   |                      |
| I. Animal products:  |                      |
| Meat salted, pork, beef and other:   |                      |
| In brine .....   | 100 kil. N. 0 10     |
| Otherwise prepared (ham, tongues, bacon,<br>&c.) .....   | 100 kil. N. 10 00    |
| Mortadella, sausage and colonies .....   | 30 00                |
| Meat or game pre-served or extracts in tins, pots<br>or pastry .....   | 100 kil. N. 30 00    |
| Horsehair, prepared or curled .....  | 8 00                 |
| Hair of all kinds .....  | 20 00                |
| Feathers, ornamental, prepared .....   | 50 00                |
| Animal fat other than fish oils: Tallow .....  | 8 00                 |
| Other .....  | 10 00                |
| Margarine, oleomargarine, alimentary fats, and<br>similar substances .....   | 100 kil. N. 13 00    |
| Milk, condensed .....  | 7 20                 |
| Cheese .....   | 18 00                |
| Butter, salted or melted .....   | 13 00                |
| Bone-black (animal black) .....  | 100 kil. G. 1 50     |
| Manures: Peruvian guano .....  | Free.                |
| Other, including the residues of animal<br>black .....   | "                    |
| II. Fisheries: Fish preserved otherwise than by<br>pickling or in natural state:                                     |                      |
| Cod and cod roe .....  | 100 kil. N. 2 00     |
| Herring and mackerel .....   | 3 00                 |
| Salmon and aloses .....  | 3 00                 |
| Pickled or preserved in a natural state (Ap-<br>pert's method), including oysters .....                              | 100 kil. N. 21 00    |
| Lobsters, preserved or prepared .....  | 25 01                |
| Fish oils .....  | 15 00                |

† Note.—Sea Octroi (*Octroi-de-mer*) is a tax leviable on both imports and local products, and does not favour goods of French origin.



| "OCTROI-DE-MER" DUTIES—continued.   |             | Duties,<br>Frs. C. | Articles.   |             | Duties,<br>Frs. Cent. |
|---|-------------|--------------------|---|-------------|-----------------------|
| III. Animal substances, raw, used in medicine or pharmacy:  |             |                    | Articles.   |             |                       |
| Sponges, prepared .....   | kilog.      | 10 00              | Slates, roofing .....   | 100 kil. N. | 0 50                  |
| Musk, dried cuttlefishes, civet, castoreum and ambergris or white amber .....                         | ad val.     | 10%                | Other slates, framed or not .....   | ad val.     | 0 50                  |
| IV. Materials for carving:  |             |                    | Building materials: Bricks .....  | 100 kil. N. | 0 15                  |
| V. Farinaceous food:  |             |                    | Fire clay bricks .....  | 0 20        |                       |
| Wheat, spelt, meslin and rye:   |             |                    | Large fire clay bricks for ovens ..   | 0 72        |                       |
| In the grain .....  | 0 45        |                    | Tiles, ridging, hollow, and fluted or channelled tiles .....  | 100 kil. N. | 0 60                  |
| Floor or meal .....   | 1 00        |                    | Tiles, flat unshaped .....  | 0 20        |                       |
| Oats and barley:  |             |                    | Plaster, except for masonry .....   | 0 20        |                       |
| Grain .....   | 100 kil. G. | 2 00               | Cement of all kinds, including hydraulic lime .....   | 100 kil. N. | 0 30                  |
| Meal .....  | 100 kil. N. | 3 00               | Tiles of compressed cement .....  | 0 20        |                       |
| Maize meal .....  | 6 00        |                    | Pipes, and moulded articles of cement ..  | 1 00        |                       |
| Ship's biscuits .....   | 4 50        |                    | Sulphur .....   | 1 50        |                       |
| (Crain) pearl or husk .....   | 7 00        |                    | Coal and coke .....   | 0 15        |                       |
| Semolina and Italian pastes .....   | 7 00        |                    | Bitumen and residue of tar .....  | 1 00        |                       |
| Rice in the grain or husk; broken rice ..   | 100 kil. G. | 1 10               | Petroleum, schist and other mineral illuminating oils and essences .....  | hectolitre  | 7 95                  |
| Beans, peas, haricots, lentils, <i>duques</i> , and meals of the same .....                           | 100 kil. N. | 3 40               | Heavy oils, and residues of petroleum and other mineral oils .....  | 100 kil. N. | 8 00                  |
| Chestnuts .....   | 1 00        |                    | Paraffine and vaseline .....  | 10 00       |                       |
| Dari, millet and Canary seeds .....   | 2 00        |                    | XIV. Metals:  |             |                       |
| Potatoes .....  | 1 50        |                    | Gold and platinum, crude, in lumps, ingots, bars, dust, hammered, drawn, rolled, spun ..  | kil. N.     | 300 00                |
| VI. Fruits and seeds: Table fruits: Apples, pears, plums, prunes, figs, and dates .....               |             |                    | Silver, crude, in lumps, ingots, bars, dust, hammered, drawn, rolled, spun .....  | kil. N.     | 20 00                 |
| Ditto, dried or drained .....   | 35 00       |                    | Cast iron, in blooms .....  | 100 kil. N. | 1 00                  |
| Almonds, hazelnuts and walnuts .....  | 15 00       |                    | Iron or steel: Drawn into bars of all kinds:  |             |                       |
| VII. Colonial produce: Sugar, refined .....   |             |                    | Bars .....  | 100 kil. N. | 0 60                  |
| Tea .....   | 100 00      |                    | Other .....   | 1 00        |                       |
| Tobacco (C), cigarettes, cut tobacco, chewing tobacco and snuff .....                                 | 100 kil. N. | 2 60 00            | Sheet or rolled: In sheets and hoops ..   | 1 50        |                       |
| VIII. Vegetable oils and juices:  |             |                    | Tinned, leaded, zinced, coppered ..   | 10 00       |                       |
| Fixed oils. Pure olive .....  | 15 00       |                    | In galvanized sheets .....  | 2 50        |                       |
| Pure cotton .....   | 10 00       |                    | Spun wire, even coated with other metals ..   | 100 kil. N. | 7 00                  |
| Other pure oils .....   | 6 00        |                    | Axles and tyres, rough .....  | 12 00       |                       |
| Seated, volatile oils or essences .....   | ad val.     | 10%                | Iron shavings .....   | 1 00        |                       |
| Resins, pitch and residue of tar .....  | 100 kil. N. | 1 00               | Copper, pure or alloyed, rolled or hammered, in bars, plates, wire of all sizes .....   | 100 kil. N. | 15 00                 |
| Tar .....   | 1 00        |                    | Gold or silvered, hammered, drawn, rolled or spun on thread or on silk .....  | 100 kil. N. | 30 00                 |
| Turpentine oil .....  | 7 00        |                    | Lead, in crude lumps, pigs, bars or slabs, hammered or rolled .....   | 100 kil. N. | 3 00                  |
| Balsams .....   | ad val.     | 10%                | Tin, pure or alloyed, in lumps, crude, pigs, bars, slabs, hammered or rolled .....  | 100 kil. N. | 15 00                 |
| Juices of a special kind: Camphor .....   | 100 kil. N. | 40 70              | Zinc, in crude lumps, pigs, bars, slabs or rolled .....   | 100 kil. N. | 4 00                  |
| Cassia .....  | 60 00       |                    | Nickel, antimony, cobalt, arsenic, native mercury, manganese and other native alloyed metals, in crude lumps, pigs, bars, or rolled ..... | ad val.     | 10%                   |
| Gustaparcha .....   | 60 00       |                    | XV. Chemical products:  |             |                       |
| Manna .....   | 50 00       |                    | Bromine and bromides .....  | 100 kil. N. | 15 00                 |
| Aloes .....   | 10 50       |                    | Iodine, crude or refined .....  | 400 00      |                       |
| Opium .....   | 7 00        |                    | Iodides and iodoforms .....   | 500 00      |                       |
| Alimentary vegetable greases .....  | 100 kil. N. | 15 00              | Phosphorus: White .....   | 80 00       |                       |
| Licorice juice, sarcocolla, kino and other dried vegetable juices .....                               | ad val.     | 10%                | Red .....   | 140 00      |                       |
| IX. Woods:  |             |                    | Acids: Acetic .....   | 40 00       |                       |
| Common building wood:   |             |                    | Boric .....   | 11 00       |                       |
| Northern, pitchpine .....   | cubic metre | 5 12               | Hydrochloric .....  | 2 00        |                       |
| White (fir) .....   | 3 84        |                    | Nitric .....  | 10 00       |                       |
| Stave wood of oak .....   | 100 kil. N. | 0 80               | Nitric .....  | 4 00        |                       |
| Hoop wood .....   | 0 60        |                    | Phosphoric .....  | 50 00       |                       |
| Planks of Wallaba and of fir and Northern wood .....  | 2 15        |                    | Stearic .....   | 4 00        |                       |
| Cork, rough, rasped or in planks .....  | 5 00        |                    | Sulphuric .....   | 1 00        |                       |
| X. Fibres, stems and fruits for manufacturing purposes:   |             |                    | Tannic, or tannin, in any form ..   | 60 00       |                       |
| Cotton, carded or ginned (wadding) ..   | 100 kil. N. | 20 00              | Tartaric .....  | 35 00       |                       |
| Flax, hemp or jute and other non-native vegetable fibres: Hackled or combed .....                     | 10 kil. N.  | 10 00              | Extracts of vegetable substances .....  | ad val.     | 10%                   |
| Tow .....   | 3 00        |                    | Oxides of copper, tin, iron and other, except lead .....  | 100 kil. N. | 20 00                 |
| XI. Various products and waste substances:  |             |                    | Of lead: Minimum, litharge and other oxide of lead; oxide of zinc .....   | 100 kil. N. | 6 00                  |
| Vegetables, preserved or dried .....  | 20 00       |                    | Ammonia (volatile alkali) .....   | 4 00        |                       |
| Fruits, fresh, dried or pickled .....   | 200 00      |                    | Magnesia, calcined .....  | 22 50       |                       |
| Brin from any kind of cereal .....  | 100 kil. G. | 1 00               | Salts, potash and soda, except for fertilizers ..   | 100 kil. N. | 13 00                 |
| Oilcake other than for manures .....  | 100 kil. N. | 0 30               | Sen salt .....  | 1 00        |                       |
| XII. Beverages:   |             |                    | Salts, ammoniacal .....   | 10 00       |                       |
| Wines, common:  |             |                    | Salts of gold and silver, and other salts not specially mentioned .....   | ad val.     | 10%                   |
| In single casks, cased .....  | hectolitre  | 9 00               | Alcohol, amylic, methyl alcohol or wood spirit ..   | 100 kil. N. | 4 00                  |
| In single casks, clear .....  | 6 75        |                    | Alum .....  | 7 00        |                       |
| In bottles and double casks .....   | 31 00       |                    | Borax .....   | 10 00       |                       |
| Champagne .....   | 62 00       |                    | Carbonate of magnesia .....   | 13 00       |                       |
| Wines imitating champagne and other sparkling .....   | hectolitre  | 30 00              | Carbonate of lead .....   | 6 00        |                       |
| Madeira and Tenerife .....  | 60 00       |                    | Chlorates of potash and of soda .....   | 10 00       |                       |
| Other liquor wines, natural or manufactured ..  | hectolitre  | 56 00              | Chlorides .....   | 4 00        |                       |
| Vermouth wines .....  | 29 00       |                    | Chromates of lead and other .....   | 60 00       |                       |
| Bitters, ginger ale, cassis, black currant ( <i>cassis</i> ), guignolet .....                         | hectolitre  | 30 00              | Other, acetic and sulphuric, of any strength ..   | 100 kil. N. | 15 00                 |
| Distilled beverages, spirits: Brandy made from wine or grain, geneva, kirsch, in bottles and casks .. | hectolitre  | 15 00              | Chloroform .....  | 50 00       |                       |
| Absinthe .....  | 30 00       |                    | Colloidal .....   | 15 00       |                       |
| Cider and perry .....   | 5 00        |                    | Glycerine .....   | 15 00       |                       |
| Beer .....  | 7 00        |                    | Oxides or salts of antimony .....   | 40 00       |                       |
| Mineral waters of all kinds .....   | 4 00        |                    | Lactate of iron .....   | 47 00       |                       |
| XIII. Marble, stones, earthen, combustible materials, &c.:  |             |                    | Nitrates of potash and other .....  | 1 50        |                       |
| Marble, Caenaisian and alabaster:   |             |                    | Sulphates of alumina, copper or iron ..   | 3 00        |                       |
| Rough, squared or simply sawn .....   | 100 kil. N. | 1 50               | Sulphates and other salts of quinine ..   | 550 00      |                       |
| Carved, polished or otherwise worked .....  | 100 kil. N. | 2 50               | Chemical products obtained from coal-tar ..   | ad val.     | 10%                   |
| Milattones .....  | 2 00        |                    | Antipyrine, analgesin, eucalypt .....   | ad val.     | 10 00                 |
| Barry, on paper or tissue .....   | 20 00       |                    | Chemical manures of all kinds, pure or mixed ..   | Free.       |                       |
| Whetstones, rough or cut .....  | 5 00        |                    | Chemical products not mentioned above:  |             |                       |
| Stones and articles for artificial and manufacturing purposes not otherwise mentioned ..              | 100 kil. N. | 0 10               | Of an alcoholic basis .....   | ad val.     | 10%                   |
|   |             |                    | Other .....   | 10%         |                       |
|   |             |                    | XVI. Prepared dyes:   |             |                       |
|   |             |                    | Cochineal, animal kermes, lac-dye .....   | 10%         |                       |
|   |             |                    | Indigo, puzil, indigo for washing ports ..  | 100 kil. N. | 6 00                  |

(1) Very little tobacco is grown in Guadeloupe, but the growers alone prepare it for their own personal use. This product is not to be found in trade in any quantity. Moreover, the raw material of the few cigars manufactured in Guadeloupe consists of foreign tobacco. No cigarettes are made in the colony. Imported cigarettes, cut tobacco and chewing tobacco can therefore be charged with sea-port duty. Cigars and leaf tobacco have been eliminated. The 260 francs duty is the rate applied for by the General Council on July 2 1898.

## FRANCE—GUADELOUPE.

TARIFF.]

|   |             | Duties.    |  |   |             | Duties.         |  |
|---|-------------|------------|--|---|-------------|-----------------|--|
|   |             | Frs. Cent. |  |   |             | Frs. Cent.      |  |
| Articles.   |             |            |  | Articles.                                       |             |                 |  |
| Catechu   | ad val.     | 107        |  | Trimnings, crapa, ribbons, lace, trink-         |             |                 |  |
| Orchil, prepared                                      | "           | 107        |  | gure, embroideries, blonde, oilcloth, car-      |             |                 |  |
| Dyes derived from coal-tar                            | "           | 107        |  | pets, hosiery, underclothing and all other      |             |                 |  |
| XXVII. Colors: Ultramarine, Prussian blue             | 100 kil. N. | 6 00       |  | articles wholly or partly made up or manu-      |             |                 |  |
| Carmines  | "           | 50 00      |  | factured otherwise than in the piece, except    |             | 10%             |  |
| Varnishes of all kinds                                | ad val.     | 6 7        |  | clothing  |             | ad val.         |  |
| Inks, writing, drawing or printing                    | 100 kil.    | 5 00       |  | Tissues of cotton:                              |             |                 |  |
| Ivory black   | "           | 1 50       |  | Unbleached, narrow                              | metre       | 0 16            |  |
| Spanish and lamp black, mineral black                 | "           | 0 02       |  | Unbleached, broad                               | "           | 0 05            |  |
| Pencils, common                                       | dozen       | 0 06       |  | Bleached, dyed or printed, broad                | "           | 0 02            |  |
| Pencils, fine   | ad val.     | 6 7        |  | Bleached, dyed or printed, narrow               | "           | 0 06            |  |
| Leads   | "           | 6 7        |  | Manufactured with dyed yarns, broad             | "           | 0 07            |  |
| Carbons, prepared for electric light                  | "           | 6 7        |  | Manufactured with dyed yarns, narrow            | "           | 0 08            |  |
| Ochres, crushed or otherwise prepared, oxides of      | "           | 6 7        |  | Brillants or figured tissues                    | ad val.     | 10%             |  |
| Cologne, Cassel, Telf, Sienna, Ueber, Schwein-        | 100 kil. N. | 2 00       |  | Velvets and plushes                             | ad val.     | 10%             |  |
| furth, and other greens                               | "           | 2 00       |  | Glassed catcoco for bookbinding, cartons,       |             |                 |  |
| Colors, ground in oil, including carbonate of         | "           | 2 00       |  | fancy articles                                  | ad val.     | 10%             |  |
| lead prepared like colors ground in oil, in paste,    | "           | 2 00       |  | Piqués, covers, counterpanes, carpets           | ad val.     | 10%             |  |
| prepared with water                                   | ad val.     | 6 7        |  | Table linen, dimity and damask                  | "           | 10%             |  |
| Not mentioned   | "           | 6 7        |  | Trimnings, crapa, ribbons, lace, blonde,        |             |                 |  |
| XXVIII. Various compounds:                            |             |            |  | guipure, tulle, plumeis, fancy gauzes, muslin,  |             |                 |  |
| Perfumery, alcoholic or non-alcoholic                 | ad val.     | 13%        |  | wicks, oilcloth, hosiery, curtains, under-      |             |                 |  |
| soaps   | "           | 5 00       |  | clothing, and all other articles wholly or      |             |                 |  |
| Soaps, other than perfume                             | 100 kil. N. | 45 00      |  | partly made up or manufactured otherwise        |             | 10%             |  |
| Spices prepared: Mustard                              | 100 kil. N. | 45 00      |  | than in the piece, except clothing              | ad val.     |                 |  |
| Spices and other                                      | "           | 45 00      |  | Tissues of wool or hair (pure or not):          |             |                 |  |
| Compound medicines: Wines                             | bottle      | 0 15       |  | Plain or figured stuff, and Chinese flannel     | metre       | 0 30            |  |
| Syrups  | "           | 0 15       |  | Flannel and merinos, narrow                     | "           | 0 12            |  |
| Not specially mentioned, including distilled          | ad val.     | 10%        |  | Flannel and merinos, broad                      | "           | 0 35            |  |
| waters  | 100 kil. N. | 5 50       |  | Other, narrow                                   | "           | 0 08            |  |
| Starch  | "           | 3 00       |  | Other, broad                                    | "           | 0 16            |  |
| Sealing wax   | "           | 24 00      |  | Trimnings, crapa, ribbons, lace, hosiery,       |             |                 |  |
| Candles of all kinds                                  | "           | 24 00      |  | carpets, hangings, blankets and all other       |             |                 |  |
| Stearic acid, manufactured otherwise than in          | "           | 24 00      |  | articles wholly or partly made up or manu-      |             |                 |  |
| candles   | 100 kil. N. | 60 00      |  | factured otherwise than in the piece, except    |             | 10%             |  |
| Tallow candles  | "           | 11 42      |  | clothing  | ad val.     |                 |  |
| Tinsmiths, glue manufacturers, from tenuous of        | 100 kil. N. | 20 00      |  | Tissues of silk or floss silk, pure or not:     |             |                 |  |
| whales, and other similar glues                       | "           | 10 00      |  | Trimnings, crapa, ribbons, lace, foulards,      |             |                 |  |
| Strong glue   | "           | 10 00      |  | blonde, tulle, hosiery, embroidery and crapes,  |             |                 |  |
| Gelatine  | "           | 15 00      |  | and all other articles wholly or partly made    |             | 10%             |  |
| Gingerbread   | "           | 30 00      |  | up, except clothing                             | ad val.     |                 |  |
| Milk sugar  | ad val.     | 6 7        |  | Tissues of vegetable fibres, not mentioned      |             |                 |  |
| Blacking  | "           | 6 7        |  | above, and of horsehair, and articles wholly or |             |                 |  |
| XIX. Earthenware and pottery:                         |             |            |  | partly made up                                  | ad val.     | 9%              |  |
| Drain pipes   | 100 kil. N. | 2 00       |  | Bags of jute, empty                             | per bag     | 0 04            |  |
| Pottery of earthenware and stoneware of all           | "           | 2 00       |  | " hemp, linen, cotton or other tissues          | "           | 0 05            |  |
| kinds, whether varnished, enamelled or not            | cubic metre | 4 00       |  | except jute, empty                              | "           | 0 02            |  |
| Tobacco pipes of clay                                 | 100 kil. N. | 4 00       |  | Bags of jute, imported filled                   | per bag     | 0 005           |  |
| Ceramic paving tiles, varnished or enamelled          | 100 kil. N. | 0 40       |  | XXIII. Paper, and manufactures thereof:         |             |                 |  |
| Ceramic paving tiles, neither varnished nor           | "           | 0 16       |  | Writing and printing paper, envelopes, copy-    |             |                 |  |
| enamelled   | "           | 4 00       |  | books   | 100 kil. N. | 8 00            |  |
| Faience, common, of one color                         | "           | 6 00       |  | Fancy paper                                     | "           | 20 00           |  |
| Faience with printed designs, and fine faience        | "           | 6 00       |  | Photographic paper of all kinds                 | "           | 30 00           |  |
| White porcelain                                       | "           | 8 00       |  | Wall paper, including bordering                 | roll        | 0 10            |  |
| Decorated porcelain                                   | "           | 8 00       |  | Packing paper                                   | 100 kil. N. | 2 00            |  |
| XX. Glass and crystal:                                |             |            |  | Other paper, including printed matter           | "           | 20 00           |  |
| Plate glass of all kinds, framed or not               | ad val.     | 10%        |  | Cardboard, in sheets, moulded, cut or shaped,   |             |                 |  |
| Table glass: Of glass, plain or moulded, white or     | "           | 4 00       |  | cardboard boxes                                 | 100 kil. N. | 10 00           |  |
| of one color and dyed in the paste                    | 100 kil. N. | 4 00       |  | Playing cards                                   | pack        | 0 25            |  |
| Cut, engraved, decorated, and table ware of           | "           | 6 00       |  | Maps and charts                                 | ad val.     | 6 7             |  |
| crystal   | 100 kil. N. | 3 00       |  | Ornamented cardboard goods                      | "           | 10%             |  |
| Window glass  | "           | 10%        |  | Registers, commercial books                     | 100 kil. N. | 20 00           |  |
| Watch, spectacle and optical glasses                  | ad val.     | 10%        |  | Albums of all kinds                             | "           | 30 00           |  |
| Vitrifications of all kinds, including funeral        | ad val.     | 10%        |  | Calendars, chromes, engravings, prints, litho-  |             |                 |  |
| wreaths   | "           | 1 00       |  | graphs and photographs                          | ad val.     | 10%             |  |
| Bottles, full or empty                                | hundred     | 2 00       |  | Music, engraved or printed                      | "           | 10%             |  |
| Pharmacy flasks                                       | "           | 12 00      |  | XXIV. Hides, skins and peltries, prepared:      |             |                 |  |
| Demijohns, empty or full (not including con-          | hundred     | 12 00      |  | Skins and hides, prepared:                      |             |                 |  |
| tents)  | "           | 10%        |  | Varnished, shagreened, moroccoed                | 100 kil. N. | 90 00           |  |
| Incandescent electric lamps                           | ad val.     | 10%        |  | Shamy or parchment, dyed or not                 | "           | 50 00           |  |
| All other glass or crystal wares, except table        | ad val.     | 10%        |  | Imitation leather                               | "           | 50 00           |  |
| glass   | "           | 10%        |  | Manufactures of skins or leather: Sandals, pair | "           | 0 15            |  |
| Lamp chimneys   | "           | 10%        |  | Gloves  | "           | 0 20            |  |
| XXI. Yarns: Yarns of linen, hemp, jute and ramie, and | "           | 20 00      |  | Saddles for men                                 | each        | 5 00            |  |
| of other unenumerated vegetable fibres (except        | "           | 20 00      |  | Saddles for women                               | "           | 6 00            |  |
| cotton)   | "           | 20 00      |  | Harness-makers' wares, fine, other than         | "           | 9%              |  |
| Yarns of cotton, pure or mixed, whatever be           | "           | 30 00      |  | saddles   | ad val.     |                 |  |
| the proportion of cotton                              | 100 kil. N. | 30 00      |  | Transmission belts, and other articles of       | "           | 6%              |  |
| Yarns of wool   | "           | 250 00     |  | leather for machinery                           | ad val.     |                 |  |
| Yarns of silk   | "           | 7 00       |  | Trunks of wood or pasteboard, covered with      | "           |                 |  |
| Other   | "           | 10 00      |  | leather, oil cloth or imitation leather:        |             |                 |  |
| Twine of hemp, linen, jute or other pneu-             | "           | 1 00       |  | Small (measuring less than 66 centi-            |             |                 |  |
| maticated vegetable fibres, pure or mixed, fishing    | "           | 1 00       |  | metres in length)                               | each        | 0 07            |  |
| lines   | 100 kil. N. | 1 00       |  | Average (measuring from 66 to 80                | "           | 0 75            |  |
| XXII. Tissues:  |             |            |  | centimetres)                                    | each        | 1 00            |  |
| Tissues of linen, hemp or ramie, pure or mixed:       |             |            |  | Large (more than 80 centimetres in              | "           | 1 00            |  |
| Plain, unbleached, narrow (1)                         | metre       | 0 06       |  | length)   | each        | 100 00          |  |
| Plain, unbleached, broad                              | "           | 0 12       |  | Morocco articles, hair or supple                | 100 kil. N. |                 |  |
| Plain, bleached, dyed, printed or figured,            | "           | 0 09       |  | XXV. Manufactures of metal:                     |             |                 |  |
| except damasked, narrow                               | metre       | 0 18       |  | Goldsmiths' wares and jewellery, including      |             |                 |  |
| Plain, bleached, dyed, printed or figured,            | "           | 0 18       |  | stones  |             |                 |  |
| except damasked, broad                                | metre       | 0 10       |  | Of gold   | kilog.      | 450 00          |  |
| Prepared cloth for artists                            | ad val.     | 10%        |  | Of silver                                       | "           | 30 00           |  |
| Linen for hangings and bedding, damasked              | metre       | 0 10       |  | Of platinum                                     | "           | 450 00          |  |
| Table linen, damasked                                 | ad val.     | 10%        |  | Articles gilt or silvered by any process        | ad val.     | 10%             |  |
| Drills, unbleached, narrow                            | metre       | 0 06       |  | Imitation jewellery                             | "           | 10%             |  |
| Drills, unbleached, broad                             | "           | 0 16       |  | Clock and watch makers' wares: Watches with     |             |                 |  |
| Drills, bleached or dyed or mixed with                | "           | 0 08       |  | gold cases                                      | each        | 8 00            |  |
| bleached or dyed threads, narrow                      | metre       | 0 08       |  | Watches with silver cases                       | "           | 2 50            |  |
| Drills, bleached or dyed or mixed with                | "           | 0 16       |  | Watches with cases of all other non-            |             |                 |  |
| bleached or dyed threads, broad                       | metre       | 0 16       |  | precious materials                              | each        | 1 50            |  |
|   |             |            |  | Watch cases                                     | "           | One-fourth      |  |
|   |             |            |  |   |             | of the duty on  |  |
|   |             |            |  |   |             | watches accord- |  |
|   |             |            |  |   |             | ing to kind.    |  |

(1) Broad means any width exceeding 1m. 05.

## "OCTROI-DE-MER" DUTIES—continued.

| Articles.  | Duties.<br>Frs. Cent. |
|--|-----------------------|
| Table or wallclocks and alarms of all kinds<br>ad val.   | 10%                   |
| Chimes and musical boxes .....<br>ad val.  | 10%                   |
| Clock and watch fittings .....<br>ad val.  | 10%                   |
| Sewing machines, hand .....<br>each  | 2 00                  |
| Sewing machines, pedal .....<br>each   | 5 00                  |
| Various metal wares: Printing type, .....<br>ad val.   | 3%                    |
| Stereotype plates, with or without design<br>ad val.   | 6%                    |
| Wire gauze and netting of iron or steel .....<br>ad val.   | 6%                    |
| Wire gauze and netting of copper or brass<br>100 kil. N.   | 15 00                 |
| Sewing needles .....<br>ad val.  | 6%                    |
| Needles for sewing machines .....<br>ad val.   | 6%                    |
| Crochet and embroidery needles, and button<br>hooks, clasps and del-hooks, .....<br>ad val.  | 6%                    |
| Pins, clasps and del-hooks, .....<br>ad val.   | 6%                    |
| Pens of metal other than gold or silver .....<br>ad val.   | 6%                    |
| Cutlery of all kinds, .....<br>ad val.   | 10%                   |
| Articles of moulded cast iron, and all other<br>cast iron wares, .....<br>ad val.  | 6%                    |
| Iron fittings for carriages .....<br>ad val.   | 6%                    |
| Locksmith's wares .....<br>ad val.   | 6%                    |
| Anchor, cables and chains .....<br>100 kil. N.   | 3 00                  |
| Wire gauze of copper .....<br>ad val.  | 5 00                  |
| Nails, brads, screws, eye screws, hinges,<br>hooks, bolts, rivets and other bolt or screw<br>makers' wares, of iron or steel, .....<br>100 kil. N.   | 15 00                 |
| Tobles of iron or steel .....<br>ad val.   | 5 00                  |
| Do, of copper .....<br>ad val.   | 15 00                 |
| Receptacles of thinned iron specially taxed<br>in this Tariff as packing having a market<br>value .....<br>100 kil. N.   | 7 00                  |
| "Bourrie" of any metal .....<br>ad val.  | 6%                    |
| Articles of copper, pure or alloyed, other<br>100 kil. N.  | 15 00                 |
| Lead pipes, and all other manufactures of<br>lead .....<br>100 kil. N.   | 3 00                  |
| Manufactures of tin, zinc, aluminium or<br>other metals .....<br>ad val.   | 6%                    |
| Household and domestic articles, .....<br>ad val.  | 6%                    |
| Electric machines and spare parts, .....<br>ad val.  | 6%                    |
| Machines and machinery of all kinds, machine-<br>tools, general machinery, steam and other boilers,<br>sugar apparatus, refrigerating apparatus,<br>balances, scales, brewery and other apparatus of<br>all kinds, spare parts, tools, gardening implements<br>and, generally, all metal manufactures enumerated<br>in the Customs Tariff and n.s.m. in the present<br>sea-octroi tariff, .....<br>100 kil. N. | 5 00                  |
| XXVII. Arms, powder and ammunition: Arms of commerce:<br>Sporting guns, carbines, pistols, revolvers,<br>other arms, and spare parts, .....<br>ad val.   | 10%                   |
| Gunpowder, ammunition (capsules, cartridges,<br>ball or empty) .....<br>ad val.  | 10%                   |
| Mineurs' fuses .....<br>100 kil. N.  | 10 00                 |
| Fireworks .....<br>ad val.   | 10%                   |
| XXVIII. Furniture: Furniture, fitted or not:<br>Sofas, trimmed and upholstered, .....<br>each  | 5 00                  |
| Settees, trimmed and upholstered, .....<br>each  | 15 00                 |
| Arm and rocking chairs of bent wood and<br>rattan .....<br>each  | 1 50                  |
| Arm and rocking chairs, trimmed and up-<br>holstered .....<br>each   | 5 00                  |
| Arm and rocking chairs, other .....<br>each  | 0 75                  |
| Chairs, trimmed, of bent wood or rattan, .....<br>each   | 0 50                  |
| Chairs, covered with straw .....<br>each   | 0 60                  |
| Chairs, trimmed and upholstered .....<br>each  | 1 50                  |
| Frames, beddings and mouldings of wood of all<br>kinds .....<br>ad val.  | 12%                   |
| XXVIII. Articles of wood: Shooks for sugar casks, .....<br>100 kil. N.   | 1 25                  |
| Brooms of sorghum or camelina and of birch,<br>with or without handles .....<br>ad val.  | 6%                    |
| Wooden shoes .....<br>ad val.  | 6%                    |
| Small wooden wares .....<br>ad val.  | 6%                    |
| Wood turners' wares .....<br>ad val.   | 6%                    |
| XXIX. Musical instruments:<br>Pianos, new or second hand .....<br>each   | 100 00                |
| Other musical instruments, accessories and<br>spare parts, .....<br>ad val.  | 10%                   |
| XXX. Manufactures of esparto, and basket-makers' wares:<br>Basket-makers' wares of wood, osiers, straw,<br>fine .....<br>100 kil.  | 15 00                 |
| Do, common .....<br>ad val.  | 5 00                  |
| Hats of straw, prepared, block, trimmed or<br>untrimmed .....<br>each  | 0 20                  |
| XXXI. Manufactures of various materials:<br>Coach-building: Motor-cars for the conveyance<br>of goods or persons, having less than four seats<br>each  | 100 00                |
| Motor cars for the conveyance of goods or<br>persons, having four seats or more .....<br>each  | 200 00                |
| Accessories or spare parts .....<br>ad val.  | 4%                    |
| Velocipedes, with pedals, or operated by<br>motor, and spare parts for velocipedes, .....<br>ad val.   | 15%                   |
| Railway carriages, upholstered .....<br>each   | 20 00                 |
| " " not upholstered .....<br>ad val.   | 6 00                  |
| Rigging and fitting of metal, of leather, .....<br>ad val.   | 10%                   |
| Manufactures of India-rubber and gutta-percha<br>ad val.   | 6%                    |
| Felt for all purposes .....<br>ad val.   | 5%                    |
| Hats of hair or woollen felt, trimmed or not<br>each   | 0 25                  |
| Hats, caps and bonnets of cloth or horsehair or<br>any other tissue, trimmed or not .....<br>each  | 0 15                  |

| Articles.  | Duties.<br>Frs. Cent.   |
|--|---|
| Silk and opera hats .....<br>each  | 0 80  |
| Helmets .....<br>each  | 0 50  |
| Coral, cut, not mounted .....<br>ad val.   | 6%  |
| Articles of real or imitation macramé,<br>mounted or not with amber, real or imitation,<br>with rubber, celluloid, horn and bone, with or<br>without fittings of metal, in cases or not, .....<br>ad val.  | 6%  |
| Whale-fins, cut and prepared .....<br>100 kil.   | 8 00  |
| Imitation whalebone made of horn, or other<br>100 kil.   | 6 00  |
| Cork, wrought: Stoppers .....<br>100 kil. N.   | 5 00  |
| Cork otherwise wrought, .....<br>ad val.   | 5 00  |
| Scientific instruments and apparatus, including<br>telephonic, telegraphic and photographic appar-<br>atus, phonographs, graphophones, surgical instru-<br>ments, chemical instruments for laboratories,<br>other similar apparatus and their accessories<br>ad val. | 10%   |
| Spectacles, eye-glasses, magnifying glasses<br>ad val.   | 10%   |
| Opera glasses .....<br>ad val.   | 10%   |
| Small wares of mother-of-pearl, ivory, tortoise-<br>shell, amber and horn .....<br>ad val.   | 10%   |
| Tobacco pipes of wood .....<br>ad val.   | 6%  |
| Fans and hand screens of wood and paper or of<br>stuffs, feathers, ivory, mother-of-pearl or tortoise-<br>shell, mounted or not .....<br>ad val.   | 10%   |
| Brushmakers' wares, common .....<br>ad val.  | 6%  |
| " " fine .....<br>ad val.  | 10%   |
| Buttons of all kinds .....<br>ad val.  | 6%  |
| Toys, games, &c. ....<br>ad val.   | 10%   |
| Bags and purses of steel for corsets and other<br>toilet accessories, fitted with clasps and buttons,<br>covered with tissue, skin or paper, .....<br>ad val.  | 6%  |
| Corsets of all kinds .....<br>ad val.  | 10%   |
| Matchboxes, worked (none made in Guadeloupe)<br>gross (144 boxes)  | 2 55  |
| Hair (human), chemical .....<br>ad val.  | 0 75  |
| Articles of fashion, including huts, .....<br>ad val.  | 12%   |
| Umbrellas and parasols:<br>Of silk, pure or not .....<br>each  | 0 45  |
| Of wool and cotton .....<br>each   | 0 25  |
| Of alpaca or silesian .....<br>each  | 0 25  |
| Articles made up of various materials or sub-<br>stances subject to different duties, not specially<br>classified in that condition, except when the parts<br>of the admixture can be conveniently separated,<br>or when it is only a case of accessories            | Duty of the<br>most highly<br>taxed com-<br>ponent<br>material. |

NOTES.—1. The legal rates of the Customs tariff apply in the case of sea octroi.  
2. Goods imported in packing and having a market value shall pay octroi on the net weight and the packing is further liable to Customs duty.

## CONSUMPTION DUTIES ON WINES.

(Decree of May 7, 1913.)

|  | Frs. Cent. |
|--|------------|
| Red wines .....<br>hectol.   | 2 25       |
| White wines .....<br>hectol.   | 2 25       |
| NOTE.—Bordeaux wines, and wines in glass and<br>double casks are exempt from the payment of con-<br>sumption duty. |            |
| Sparkling wines (champagne and others) .....<br>hectol.  | 25 00      |
| Liqueur wines (including vermouth) .....<br>hectol.  | 15 00      |

## EXEMPTIONS AND IMMUNITIES.

Exemption from sea-octroi duty is exceptionally granted to the following articles:

- Provisions, stores and articles of every description sent in for the different services of the State;
- Articles of all kinds imported for the Colony or Communes, as per bills of lading;
- Church ornaments and objects connected with the public worship imported direct by Church Committees or on their account;
- Furniture and wearing apparel which, on examination, show traces of use;
- Articles of clothing and equipment for the troops and uniforms for officers and officials; and (6) for the Customs service;
- Instruments, cables, wire and other materials necessary for the service and construction of telegraphic and telephonic lines subsidised by the Colony;
- Material and stores of navigation companies subsidised by the State or Colony, and not being those carrying merchandise and passengers between the different ports of the Colony;
- These shall, however, continue to enjoy the immunities previously granted to them up to the expiration of their contracts. The same immunities are accorded in the case of plant and stores, of automobile companies subsidised by the Colony up to the expiration of contracts entered into between the Administration and the navigation companies.

## EXPORT DUTIES.

By Decree of May 2, 1902 (Journal Official of May 7, 1902), the Export duty Tariff applicable to the undermentioned products, is approved:—

|  | Frs. Cent. |
|--|------------|
| Sugar .....<br>Per 100 kilograms                               | 1 20       |
| Tariffs and rum .....<br>Per 100 litres                        | 0 55       |
| Molasses .....<br>Per 100 litres                               | 0 60       |
| Logwood .....<br>Per 100 kilograms                             | 0 25       |
| Anatto .....<br>Per 100 kilograms                              | 1 00       |
| Neutral brandles, manufactured in the colony<br>Per 100 litres | 1 32       |



# FRENCH POSSESSIONS IN THE PACIFIC NEW CALEDONIA

1.—Decree of January 16, 1901, relating to the special Customs Tariff in New Caledonia.

("Journal Officiel" of February 6, 1901.)

ART. 1.—THE SCHEDULES ANNEXED TO THE DECREES OF NOVEMBER 26, 1892; JUNE 21, 1896; DECEMBER 30, 1897; MARCH 8, 1900; JULY 12, 1902; NOV. 6, 1906; NOV. 16, 1907, and JUNE 30, 1911, ARE MODIFIED AS FOLLOWS:

|   | Duties. |  | Duties. |
|---|---------|--|---------|
|   | Frs.    |  | Cent.   |
|   | Free.   |  | Free.   |
| I. Horses and cattle for breeding purposes.....   |         |  |         |
| II. Animal products and wastes:   |         |  |         |
| Beef, salted.....100 kil. G.  | 2 00    |  |         |
| Oats, barley, rye and maize, in the grain and in flour.....100 kil. G.  | 20 00   |  |         |
| Dead poultry.....100 kil.   | 25 00   |  |         |
| Dead game.....100 kil. G.   | 12 00   |  |         |
| Cheese.....100 kil. G.  |         |  |         |
| III. Fish, dry, salted or smoked, other than cod, stock fish, herrings, mackerel, sarlines and anchovies.....   | Free.   |  |         |
| VI. Farinaceous food:   |         |  |         |
| Wheat, spelt and meslin, in the grain.....100 kil. G.   | 0 60    |  |         |
| Wheat, spelt and meslin, in flour.....100 kil. G.   | 1 30    |  |         |
| Oats, barley, rye and maize, in the grain and in flour.....100 kil. G.  | 3 00    |  |         |
| Groats, semolina grits, coarse flour.....100 kil. G.  | 2 00    |  |         |
| Bread.....100 kil. G.   | Free.   |  |         |
| Rice, in the grain.....100 kil. G.  | 2 00    |  |         |
| Potatoes.....100 kil. G.  | 0 40    |  |         |
| VII. Fruits, fresh or salted.....100 kil. G.  | 5 00    |  |         |
| Fruits, dry and dried in the oven, other than those specified in Art. 83 of the Mother Country tariff.....  | Free.   |  |         |
| Bananas, citrons and pineapples from the New Hebrides.....100 kil. G.   | Free.   |  |         |
| Seeds for sowing.....100 kil. N.  | Free.   |  |         |
| VIII. Coffee, in the bean, from the New Hebrides.....100 kil. N.  | 58 00   |  |         |
| Cocoa.....100 kil. G.   | 52 00   |  |         |
| Vanilla.....100 kil. G.   | 208 00  |  |         |
| Colonial produce for consumption.....100 kil. G.  | 5 00    |  |         |
| Sugar, foreign, in powder, of whatever standard.....100 kil. G.   | 2 50    |  |         |
| Tea.....100 kil. G.   | Free.   |  |         |
| Tobacco, in leaf or stalk.....100 kil. G.   | 30 00   |  |         |
| Cigars and cigarettes, chewing, &c.....100 kil. G.  | 100 00  |  |         |
| Do. en pieces.....100 kil. G.   | 35 00   |  |         |
| XI. Woods, common; woods, exotic and boxwood.....100 kil. G.  | 0 50    |  |         |
| Firewood.....100 kil. G.  | Free.   |  |         |
| XII. Dyes, &c.; Tannery bark.....100 kil. G.  | 1 00    |  |         |
| Other tanning materials.....100 kil. G.   | Free.   |  |         |
| XIV. Various products and waste substances:   |         |  |         |
| Vegetables, fresh.....100 kil. G.   | 6 00    |  |         |
| Hops.....100 kil. G.  | 2 00    |  |         |
| XVI. Marble, stones, earthen, combustible minerals:   |         |  |         |
| Coal, crude or carbonized, and coal ash.....100 kil. G.   | 0 10    |  |         |
| Petroleum and other lighting oils, mineral oils, paraffin and vaseline.....100 kil. G.  | Free.   |  |         |
| XVII. Metals:   |         |  |         |
| Pierro-metallic alloys, crude.....100 kil. G.   | Free.   |  |         |
| Iron and steel, crude, in ingots.....100 kil. G.  | Free.   |  |         |
| Flat sheet and plate iron or steel of a thickness of:.....100 kil. G.   | 15 00   |  |         |
| More than 1 mm.....100 kil. G.  | 15 00   |  |         |
| From 1/10 mm. up to 1 mm.....100 kil. G.  | 7 00    |  |         |
| From 6/10 mm. up to 1/10 mm.....100 kil. G.   | 9 00    |  |         |
| From 4/10 mm. up to 6/10 mm.....100 kil. G.   | 10 00   |  |         |
| From 1/10 mm. and under.....100 kil. G.   | 11 00   |  |         |
| Wire of iron or steel.....100 kil. G.   | 7 00    |  |         |
| Acies of all kinds: rough.....100 kil. G.   | 8 00    |  |         |
| Worked.....100 kil. G.  | 13 00   |  |         |
| Tio, pure or alloyed with antimony, hammered or rolled in leaves.....100 kil. G.  | Free.   |  |         |
| XVIII. Chemical products:   |         |  |         |
| All acids and ammonia.....100 kil. G.   | Free.   |  |         |
| Sea, marsh and rock salt.....100 kil. G.  | 0 25    |  |         |
| XXIV. Yarns of <i>phormium tenax</i> , abaca, or other vegetable fibres not specially mentioned, not glazed, pure or mixed, the <i>phormium</i> , abaca, &c., predominating in weight, twine, ropes of hemp, linen, jute, &c., pure or mixed.....100 kil. N.                    | Free.   |  |         |
| Yarns of loco, hemp, ramie, jute, pure or mixed, not glazed, single or twisted, unbleached, in skeins, on cardboard or in balls.....100 kil. N.   | Free.   |  |         |
| XXV. Woven tissues: Into sacks.....100 kil. N.  | Free.   |  |         |
| XXVII. Hides, skins or peltries, prepared:.....100 kil. N.  | 20 00   |  |         |
| Skins, prepared.....100 kil. N.   | 3 75    |  |         |
| Saddles, called Stockman's, for men.....100 kil. G.   | 25 00   |  |         |
| Articles of skin or leather, harness-makers' wares.....100 kil. G.  | Free.   |  |         |
| Leather belting, &c. for machines.....100 kil. G.   | Free.   |  |         |
| XXVIII. Manufactures of metal:  |         |  |         |
| Agricultural machines (1), machinery for the treatment of ore, including gold and copper: boilers, iron and steel tools (2), iron wares for carriages, especially rolling stock for railways; anchors, calas, chains, saddlers' and harness makers' ironmongery.....100 kil. G. | Free.   |  |         |

(1) The exemption is limited to ploughs, harrows, scarifiers, horse-hoes and others, ridge-ploughs, rollers (jointed or solid), horse-drills, mowers, reapers, horse-axes, rollers, scrapers, chain scrapers, rollers, pulpers and sorters, maize crushers, presses, chaff cutters, knafing-troughs, excavators, scrapers, incubators, churns (rotary), cream-separators, milk-strainers, butter-makers, cheese presses and machines, post-makers, hay-presses, crushers, sifters, straw-elevators, winnowers, cake-crushers, root-pulpers, manure distributors, turn cutters, and prauers.

(2) The exemption is limited to axes, picks, shovels, hoes, grubbers, rakes, axes, hatchets, bill-hooks more than 45 centimetres in length, forks, pronged hoes, pruning-shears, and gardeners' saws.

|  | Duties. |  | Duties. |
|--|---------|--|---------|
|  | Frs.    |  | Cent.   |
|  | Free.   |  | Free.   |
| Machine tools.....100 kil.   | 10 00   |  |         |
| Presses for baling textile fibres.....100 kil.   | Free.   |  |         |
| Charging apparatus for blast furnaces; throats of blast furnaces; casting pockets ( <i>poches à fontes</i> ); cast iron mixing apparatus; steel converters, and casting pockets on trucks; rolling mills; cutlery; ing rollers ( <i>rouleaux entasseurs</i> ); scrapers for rollers; charging apparatus for Moffat furnaces.....100 kil. | Free.   |  |         |
| Detached pieces of machines specified in the local tariff and imported together with such machines.....100 kil.  | Free.   |  |         |
| Barbed fencing wire.....100 kil.   | Free.   |  |         |
| Articles of iron, not enumerated, printed in colours, decorated or not, "en feuilles" not worked.....100 kil.  | 30 00   |  |         |
| XXIX. Sporting equipment, caps and miners' explosives.....100 kil.   | Free.   |  |         |
| Prinings or detonators for mines; detonators for mines with an electric priming.....100 kil.   | Free.   |  |         |
| XXXI. Articles of wood: Shaped wooden pieces for builders and carpenters.....100 kil. G.   | 0 75    |  |         |
| Wood, planed, grooved and (or) tongued, planed, strips and veneers for paper, planed, grooved and (or) tongued.....100 kil. G.   | 0 75    |  |         |
| Casks, empty, serviceable, fitted together or not, hooped with wood or metal.....100 kil. G.   | Free.   |  |         |
| Handles for agricultural implements, of wood, less than 240 metres in length, and less than 55 mm. in diameter: handles for axes, shovels, pick-axes, mattocks, hatchets, sledge hammers.....100 kil. G.   | Free.   |  |         |
| XXXIII. Basket and esportio wares:   |         |  |         |
| Basket work, vegetable and wood.....100 kil. G.  | Free.   |  |         |
| XXXIV. Wares of different materials:   |         |  |         |
| Carts for trade, agricultural purposes and high-roads and omnibuses for the public conveyance of passengers.....100 kil. G.  | Free.   |  |         |
| Rigging and gear for vessels, not mentioned.....100 kil. G.  | Free.   |  |         |
| Felt, for sheathing, &c.....100 kil. G.  | Free.   |  |         |
| Matches (chemical), of wood.....100 kil. G.  | 12 00   |  |         |
| " other.....100 kil. G.  | 20 00   |  |         |
| Wood prepared for matches.....100 kil. G.  | Free.   |  |         |

(Journal Officiel, March 6th, 1901.)

Sea Octroi shall, on importation through sea-ports in New Caledonia, be collected on the goods enumerated in the Tariff, whatever be their origin, whenever proceeding under whatever flag imported, and whatever be their destination in the colony.

On and after January 6th, 1901, Sea Octroi Duty in New Caledonia shall be collected in accordance with the Tariff annexed to the present decree.

\* TARIFF OF SEA OCTROI DUTIES.

Decree of January 16th, 1901.

|  | General and Minimum Duties. |  | General and Minimum Duties. |
|--|-----------------------------|--|-----------------------------|
|  | Frs.                        |  | Cts.                        |
| Goods.   |                             |  |                             |
| Animal products and wastes:  |                             |  |                             |
| Milk, condensed, pure, with or without addition of sugar.....Per 100 kilogs, gross   | 4 00                        |  |                             |
| Cheese, hard....." net   | 20 00                       |  |                             |
| Cheese of all other kinds in boxes or under glass....." net  | 30 00                       |  |                             |
| Vegetable oils and juices:   |                             |  |                             |
| Pure fixed oils: olive, linseed, cotton, sesame, colza, and rape seed.....Per 100 kilogs, gross  | 6 00                        |  |                             |
| Turpentine, essence of....." net   | 2 50                        |  |                             |
| Beverages:   |                             |  |                             |
| Wine, in casks.....Per barrel up to 228 litres   | 12 00                       |  |                             |
| Beer, in casks and cases.....Per half barrel, up to 114 litres   | 6 00                        |  |                             |
| Fisheries: Fish, dried, salted or smoked, cod, stockfish, herrings and salmon....." net  | 15 00                       |  |                             |
| Fish, preserved in a natural state, marinated or otherwise prepared....." net  | 3% ad val.                  |  |                             |
| Lobsters, preserved in a natural state or prepared....." net   | 6% ad val.                  |  |                             |
| Vegetable products:  |                             |  |                             |
| Colonial produce for consumption:  |                             |  |                             |
| Bon-bons and candied fruits.....100 kilogs, net  | 20 00                       |  |                             |
| Sweet biscuits....." net   | 20 00                       |  |                             |
| Chocolate....." net  | 20 00                       |  |                             |
| Pepper, cinnamon, nutmegs and cloves....." net   | 16 00                       |  |                             |
| Tea....." net  | 20 00                       |  |                             |
| Sesam, refined, as in leaves, including candy....." net  | 5 00                        |  |                             |
| Mineral substances:  |                             |  |                             |
| Marbles, stones, earthen and combustible minerals:   |                             |  |                             |
| Marbles, cement.....Per 100 kilogs, gross  | 0 60                        |  |                             |
| Coal and coke....." net  | 0 12                        |  |                             |
| Petroleum, schist and other mineral illuminating oils, crude, refined and essences.....Per 100 kilogs, gross   | 2 50                        |  |                             |
| Heavy oils and residues of petroleum and other mineral oils.....Per 100 kilogs, gross  | 1 00                        |  |                             |
| Metals: Metal except their ores, in bar, or ingot, of first fusion, cast in lumps, bars, pigs or slabs, rolled or hammered in bars or plates; in wire of all sizes, polished or not, other than gilt or silvered.....Per 100 kilogs, net | 10 00                       |  |                             |
| Less, in crude lumps, pigs, bars or slabs, hammered or rolled....." net  | 8 00                        |  |                             |
| Tin, in crude lumps, pigs, bars or slabs, pure or alloyed, hammered or rolled....." net  | 20 00                       |  |                             |
| Zinc, in crude lumps, pigs, bars or slabs, rolled....." net  | 10 00                       |  |                             |

\* Note.—Sea Octroi (*octroi de mer*) is a tax leviable on both imports and local products, and does not favour goods of French origin.

## TARIFF OF SEA OCTROI DUTIES—continued.

| Goods.  | General and Minimum Duties. | Fr. Cts. |
|---|-----------------------------|----------|
| Manufactures:   |                             |          |
| Chemical products except sea-salt, brine and rock salt.   | 5% ad val.                  |          |
| Colors: Spirit varnish, essence varnish, oil varnish, or essence and oil varnish, mixed.  | 5% ad val.                  |          |
| Prepared colours, ground in oil; do., in paste, prepared with water, and others, n.e.s.   | 5% ad val.                  |          |
| Various compounds:  |                             |          |
| Perfumery (including scented soaps, &c.), whether manufactured with alcohol or not.   | 5% ad val.                  |          |
| Prepared spices, mustard, saucers and other.  | 5% ad val.                  |          |
| Medicines, compound.  | 5% ad val.                  |          |
| Prepares of all kinds, gummi or other.  | 15 00                       |          |
| Glin, gelatine and blacking.  | 5% ad val.                  |          |
| Lutheum and pottery &c.   |                             |          |
| Talcum, stanniferous and fine.  | 5% ad val.                  |          |
| Porcelain, glass and crystal.   | 5% ad val.                  |          |
| Glassware, of glass or crystal.   | 5% ad val.                  |          |
| Plate glass less than one half sq. metre.   | 20 00                       |          |
| Plate glass one half sq. metre or more.   | 6 00                        |          |
| Yarns: Yarns, twist and cordage of all kinds, of flax, hemp, jute, ramie, cotton, wool or silk.   | 5% ad val.                  |          |
| Tissues: Tissues of all kinds, made up or not, of flax, hemp, jute, ramie, cotton, wool or silk.  | 5% ad val.                  |          |
| Paper, and manufactures of:   |                             |          |
| Paper and cardboard, and manufactures thereof, including fancy paper; wall paper; sensitized and photographic paper; articles of cardboard or cellulose; books and albums; engravings, prints, lithographs, &c.; newspapers and periodicals; photographs; maps and music.   | 5% ad val.                  |          |
| Playing cards.  | 200 00                      |          |
| Jewelry, manufactures of all kinds, including jewellery and clock-makers' wares; machines, &c.; tools; tubes; and small articles of every description.  | 5% ad val.                  |          |
| Arms, powder and ammunition; dynamite.  | 5% ad val.                  |          |
| Musical instruments of all kinds and parts or accessories thereof.  | 10% ad val.                 |          |
| Manufactures of esparto, and basket-makers' wares: hats of esparto, palm fibre, straw, &c., trimmed or not.   | 5% ad val.                  |          |
| Manufactures of various materials:  |                             |          |
| Carriages other than for railways or tramways.  | 5% ad val.                  |          |
| Velocipedes.  | 20 00                       |          |
| Rigging and fittings of ships, unenumerated.  | 5% ad val.                  |          |
| India-rubber and gutta-percha, manufactures of.   | 5% ad val.                  |          |
| Felt.   | 5% ad val.                  |          |
| Hats of hair or felt.   | 5% ad val.                  |          |
| Hats of woollen felt.   | 5% ad val.                  |          |
| Hats, caps and bonnets of cloth, horse-hair or any other issue, caps and bonnets of fur.  | 5% ad val.                  |          |
| Silk hats.  | 5% ad val.                  |          |
| Manufactures of various materials, including articles of coral, meerschaum (real or imitation) and cork; whalebone; scientific instruments; spectacles and opera glasses; fancy articles of ivory, amber, tortoise-shell, mother-of-pearl, &c.; pipes of wood; fans; brushes; buttons of all kinds; toys; corsets and binks, &c. for the same; hair, manufactured; articles of fashion; artificial flowers; umbrellas and parasols; articles composed of materials subject to different rates of duty, if not specially tariffed. | 5% ad val.                  |          |
| Matches, chemical, and wood prepared for matches.   | 50 00                       |          |

## CONSUMPTION TAXES.

By the Decree of May 22, 1913, consumption taxes are levied on the following articles, whether imported into or prepared or manufactured in New Caledonia and its Dependencies, at the rates shown below:

| Goods.   | Duties. | Fr. Cts. |
|--|---------|----------|
| Natural wines up to 14°: Red, barrel of at most 228 litres.                | 17 00   |          |
| White.   | 20 00   |          |
| Natural wines, not fortified, up to 9°: Red, barrel of at most 228 litres. | 10 00   |          |
| Ordinary wines, in box.  | 0 10    |          |
| Liquor wines, aromatic wines, dessert wines, quinine wines, &c.            | 1 00    |          |
| Ordinary wines above 14°: the excess of alcohol.                           | 3 00    |          |

## FRENCH ESTABLISHMENTS IN OCEANIA

(S. PACIFIC)

## TAHITI, MOORIA, GAMBIER ARCHIPELAGO, TUBUAI, MARQUISSE, TUAMOTU, ILES SOUS-LEVENT SPECIAL CUSTOMS TARIFF

| SCHEDULE A.<br>Goods.   | Duties.     | Fr. Cts. |
|---|-------------|----------|
| Opium.  | 500 00      |          |
| Tobacco, smoking or chewing, in carots, cakes, or in the leaf; snuff. | ad val. 30% |          |
| Cigars of all kinds.  | 30%         |          |
| Cigarettes.   | 30%         |          |
| Ships, wooden, less than 100 tons gross register.                     | 2 00        |          |
| Other ships.  | 2 00        |          |
| Chinese trunks.   | 10 00       |          |
| Window glass.   | Free        |          |
| SCHEDULE B.—BEVERAGES.  |             |          |
| Wine, red and white, in casks.  | 17 50       |          |
| Wine, red and white, in case of 12 bottles or 24 half-bottles.        | 10 00       |          |
| Wine, sparkling.  | 20 00       |          |
| Liquor wines, dry and sweet (madeira, port, pale cherry &c.)          | 20 00       |          |
| Dessert wines, in casks, the same kinds as in preceding paragraph.    | 100 00      |          |
| Syrups, assorted.   | 0 50        |          |
| Hollands, whiskey, Old Tom.   | 2 00        |          |
| Alcohol.  | 2 10        |          |
| Brandy, in cases or casks.  | 1 50        |          |

| Goods.   | Duties. | Fr. Cts. |
|--|---------|----------|
| Champagne.   | litre   | 1 00     |
| Sparkling wine.  | litre   | 1 00     |
| Alcohol of all kinds, pure or mixed.   | litre   | 3 00     |
| Absinthe and the like, pure or mixed (absinthe).   | litre   | 2 00     |
| Alcohol, properly denatured.   | litre   | 1 00     |
| Note.—Wines put up otherwise than in boxes, hogsheads or bordelais pay duty in proportion to the contents of the receptacle.                     |         |          |
| In the conversion of the apparent degree of alcohol to the real degree, fractions of degrees higher than 1/10 only are to be taken into account. |         |          |
| Beers and ciders.  | litre   | 0 10     |
| Tobacco, manufactured:   |         |          |
| Cigars and cigarettes.   | kilo.   | 6 00     |
| Other, of all kinds.   | litre   | 1 00     |
| Snuff, refined.  | litre   | 0 10     |

These consumption taxes are assessed on imported goods, at the Custom house of importation, under the same conditions and rules as the customs duties.

## EXEMPTIONS.

Stores destined to the service of the Navy shall be placed in its warehouses in the same manner as goods admitted into Customs warehouses. An account thereof shall be kept by the employees, and specific duty shall be payable on all quantities removed to any destination other than for Government vessels. Military uniforms and effects, as well as armament imported for the defence of the colony.

Last of tools and machinery for agricultural purposes, admitted duty free in the colony:—Hoes of all kinds, horse diggers, horse road scrapers (pouloirs), rakes, incubators, churns, skimmers, milk-treating machines, butter mixers, cheese-presses and cheese-making machines, milk-curdling machines, forage presses, crushers, sifters, straw elevators, winnowers, olive crushers, root cutters, manure spreaders, chaff cutters, turpentine cutters, manure cutters; complete machinery for the treatment of ores.

Presidential Decree, dated the 24th July, 1902, provides that bananas, yams, taro, breadfruit, coconuts (*cocos de coccoliers*), oranges, citrons, pineapples, and *etc.* produced in the New Hebrides by French plantations, or by French civil or agricultural societies, are to be exempt from duty on importation into New Caledonia.

Decree of November 12, 1901, fixing the Customs régime applicable to certain products, the origin of the New Hebrides, on entering France and New Caledonia.

(Journal Officiel of November 21, 1901.)

ART. 1.—The products hereinafter mentioned originating from the New Hebrides, grown by or manufactured in commercial or agricultural establishments, may be carried on by Frenchmen, or by French civil or trading societies, shall, on entering France and New Caledonia, be subject to the following duties:

Malt in the grain: 2 francs per 100 kilogrammes;  
Coffee: Duties of the Minimum tariff of the mother country, with a rebate of 78 francs;  
Cocoa: Half the duties of the Minimum tariff of the mother country;  
Vanilla: Half the duties of the Minimum tariff of the mother country.  
ART. 2.—Decree issued on the proposal of the Minister of the Colonies and Finance will determine each year, according to the official statistics furnished by the Commissioner General of the Republic in the Pacific Ocean, the quantities of products which may be imported under the privileged treatment provided in Art. 1.

ART. 3.—The limits of the lump credits annually fixed as stated in the foregoing article, the Commissioner General of the Republic in the Pacific Ocean will determine the products and quantities thereof which each grower or producing establishment shall be at liberty to import under the privileged régime provided in Art. 1.

These credits opened to individual names shall be suppressed in the event of fraud.  
ART. 4.—It will be necessary that the goods be accompanied by a certificate of origin issued by the Commissioner General of the Republic in the New Hebrides, and made out in the name of the grower or producing establishment. Importation must be direct, but transhipment of the goods at Noumea will be allowed in the case of shipments to France. The Customs at this port must in that event satisfy themselves as to the regularity of the operation and testify to the fact upon the certificate of origin.

ART. 5.—The Ministers of Colonies and Finance are, each for his Department, entrusted with the execution of the present Decree.

| Goods.                              | Duties.    | Fr. Cts. |
|-------------------------------------|------------|----------|
| Rum and tafia, in cases or casks.   | litre      | 2 25     |
| Kirsch, kilmulm, in cases or casks. | litre      | 1 50     |
| Absinthe, in cases or casks.        | litre      | 2 00     |
| Vermouth.                           | litre      | 1 50     |
| Liquors, assorted, in cases.        | litre      | 1 50     |
| Cigars, gumpel.                     | litre      | 1 50     |
| Alcoholatures of fruits, in cases.  | litre      | 0 75     |
| Bitters.                            | litre      | 2 00     |
| Acids.                              | litre      | 1 50     |
| Beer, porter &c.                    | litre      | 0 40     |
| Mead and cider, sparkling.          | litre      | 0 25     |
| Mineral waters.                     | litre      | 0 05     |
| Vinegar.                            | hectolitre | 7 50     |

## VARIOUS GOODS.

| Goods.                            | Duties.     | Fr. Cts. |
|-----------------------------------|-------------|----------|
| Starch.                           | 100 kil.    | 20 00    |
| Candles, stearine.                | litre       | 30 00    |
| Beeswax.                          | litre       | 40 00    |
| Blind-curtain of different kinds. | ad val. 15% |          |
| Sisal, in cases.                  | 100 kil.    | 15 00    |
| Glass, straw.                     | litre       | 7 00     |
| Blue, in balls or powder.         | litre       | 20 00    |

| Goods.                                   | Duties<br>Frs. c. |
|--|-------------------|
| Drainpipes of earthenware or minerals    | Free              |
| Drink of any colour                      | 100 litres 7 00   |
| Emery in powder or lumps                 | 100 kil. 7 00     |
| Greases for carriages or harness         | 7 00              |
| Paints of various kinds                  | 7 00              |
| Castor oil for industrial purposes       | 15 00             |
| Soap, common                             | 6 00              |
| Varnish                                  | 26 00             |
| Preserves of fruit                       | 20 00             |
| Chocolate, prepared cacao, confectionery | 20 00             |
| Cakes and prepared                       | 20 00             |
| Dessert biscuits                         | 15 00             |
| Saffron                                  | 400 00            |
| Perfumery                                | ad val. 15 %      |

## PAINTS.

|   |               |
|---|---------------|
| Paints, ground in oil, water, in paste or in powder | 100 kil. 7 00 |
| Ivory black   | 7 00          |
| Lamp black  | 5 00          |
| Paints of various kinds                             | 7 00          |
| Plumbago  | 7 00          |
| Mfinum in powder or paste                           | 7 00          |

## ALIMENTARY COLONIAL PRODUCTS.

|   |                |
|---|----------------|
| Sugar, the produce of countries which are parties to the Brussels Convention  |                |
| Refined and similar sugars  | 100 kil. 9 00  |
| Other   | 5 50           |
| Sugar, the produce of countries where the existence of bounties has been ascertained in accordance with Articles 4 and 7 of the Brussels Convention |                |
| Refined   | 100 kil. 56 00 |
| Raw   | 55 50          |
| Sugar, the produce of countries other than the above, pays according to the original rates, viz.:   |                |
| Refined   | 100 kil. 25 00 |
| Raw   | 30 00          |
| Spices, cinnamon, pepper, cloves, nutmegs &c.   | 25 00          |
| Pea   | ad val. 8 %    |
| Coffee  | 100 kil. 35 00 |
| Molasses  | 25 00          |
| Olives, in brine  | ad val. 15 %   |
| Capers, in vinegar  | 15 15          |
| Almonds, in vinegar (Indian pickles)  | 15 12          |
| Mustard, prepared   | 15 12          |

## FARINACEOUS SUBSTANCES AND ALIMENTARY PRESERVES.

|  |                |
|--|----------------|
| Wheat flour  | 100 kil. 2 00  |
| Spelt flour  | 2 00           |
| Peas, green, in pods   | 10 00          |
| Potatoes   | 9 50           |
| Onions, garlic and shallots  | 2 00           |
| Pulse: Beans, lentils, peas, split beans   | 5 00           |
| Vegetables, pressed (Aperit system) or boxes or tablets  | ad val. 10 %   |
| Tapiooca   | 100 kil. 10 00 |
| Alimentary pastas, called tagliatelle  | 10 00          |
| Peas, green, preserved in their natural state  | 15 00          |
| Biscuits, sea  | 3 00           |
| Peas, green, preserved in butter, or with ham  | 25 00          |
| Beans, green; kidney beans, mackerels, roasted; Julienne soup; Bouillon; soup, military; artichokes; snails d la Bordelaise; cauliflower; soups, in tins; sauces | 100 kil. 15 00 |
| Troffies   | 400 00         |
| Liebig meat extract  | 50 00          |

## FRUITS AND SEEDS.

|   |                |
|---|----------------|
| Grapes or other fruit, dried  | 100 kil. 10 00 |
| Table fruits, preserved in their juices   | 10 00          |
| Fruits and vegetables, pickled in vinegar   | 10 00          |
| Seeds and seed cake for sowing  | Free           |
| Cereals: Wheat, barley, oats, bran, rye, meslin, millet and other seeds for birds, fowl, malt | 100 kil. 1 50  |
| Prunes, dried   | 10 00          |
| Almonds   | 15 00          |
| Maize   | 15 00          |

## FIBRES FOR MANUFACTURING PURPOSES.

|                |                |
|----------------|----------------|
| Vegetable silk | 100 kil. 19 00 |
|----------------|----------------|

## YARNS AND TISSUES.

|  |              |
|--|--------------|
| Cotton goods in the piece, white or coloured, calico, blue or coloured, ticking, madapolam, Oxford, racoon, cambric muslin, brulante, zephyra, table and body linen, tarsofi, denim, cretonne, shirting, cotton sail cloth   | ad val. 12 % |
| Coloured calicoes and moulines   | 13 %         |
| Parer, up to one metre in width and above  | 13 %         |
| Linen tissues: White tissue for body or table linen, sheeting, batiste, lawn, sailcloth, white muslin, fancy muslin, cloth for table covers, packing cloth   | 13 %         |
| Stuff of wool or mixed with wool, alpaca, flannel, cloths, soft woolen goods, cashmere, merino, hanting, serges, covers for billiard tables  | 13 %         |
| Stuff of silk or mixed with silk   | 13 %         |
| Satins, plain or brocade, silk goods, grenadine, foulard and tulle, ribbons of all kinds, cravats, valises, lace, crapes, embroidery, trimmings, shawls mixed with silk, silk stockings, nets, blondes, cotton sewing thread | 13 %         |

## SHIPS' MATERIALS.

|                          |             |
|--------------------------|-------------|
| Water tanks              | ad val. 5 % |
| Chains, of whatever size | 12 %        |
| Craft, of whatever size  | 10 %        |
| Boards of wood or iron   | 10 %        |
| Tons of flax or hemp     | 10 00       |
| Pelt                     | 10 00       |

| Goods. | Duties<br>Frs. c. |
|--------|-------------------|
|--------|-------------------|

## FURNITURE.

|  |              |
|--|--------------|
| Furniture, common, wooden beds, wooden tables, euphorides, chests of drawers, washstands, larders, spring and other mattresses and pillows, trunks of white wood   | ad val. 13 % |
| Furniture, fine, euphorides with mirror, buffets, chests of drawers, washstands with marble, tables for parlours and dining rooms; consoles; sofas, chairs and armchairs, covered or upholstered; frames, mirrors, dogures; batons and mantels, gilt or not, for curtyain holders or for picture frames; billiard tables and accessories, work tables, playing tables, music racks, piano stools, writing desks and tables, stools, chifferons &c. | 13 %         |
| Iron beds, arm and other chairs of cane  | 3 %          |

## METALS.

|  |                |
|--|----------------|
| Metals, crude, iron, cast-iron, steel, copper, zinc, lead, tin, crude iron for building purposes | 100 kil. 12 00 |
| Gold, in bars, thread, ingots, or leaf   | 500 00         |
| Silver   | 35 00          |
| Platinum   | 575 00         |
| Metals, wrought and ready for use  | ad val. 13 %   |
| Sheet iron, galvanized   | 13 %           |

## MANUFACTURES OF VARIOUS MATERIALS.

|   |                |
|---|----------------|
| Pencils of all kinds  | gross 1 00     |
| Basketmakers' wares, common and fine  | ad val. 13 %   |
| Parcament of all kinds for harness and saddlery   | 13 %           |
| Needles for sewing, for sails, and for machines   | 20 %           |
| Arm   | 20 %           |
| Fireworks   | 20 %           |
| Surgical instruments and apparatus  | Free           |
| Jewellery of gold, silver, plated, with precious stones, pearls, imitation pearls &c.   | ad val. 13 %   |
| Jewellery, nickelled, imitation   | 13 %           |
| Gold and silversmiths' wares  | 13 %           |
| Trunks, various toys, pens and penholders   | 13 %           |
| Badges of all kinds   | 8 %            |
| Brushes   | 13 %           |
| Brooms of hair, millet and sorghum  | 13 %           |
| Hats of any shape, for men, women, or children  | 13 %           |
| Boots and shoes of all kinds  | 13 %           |
| Cutlery, safes  | 13 %           |
| Fishing nets, of cotton or hemp   | Free           |
| Carriage bodies, suspended carriages, and in general, fine carriages  | ad val. 20 %   |
| Suspended vehicles, wagonette form  | 20 %           |
| Vagons, trucks, drays, carts and hand-carts   | 20 %           |
| Velocipeds and perambulators  | 13 %           |
| Bricks, of all kinds  | 13 %           |
| Cottage of any form or size   | 100 kil. 10 00 |
| Manilla   | 10 00          |
| Fishing lines of cotton   | 10 00          |
| " of hemp   | 10 00          |
| Hemp, white and tarred  | 10 00          |
| Sail twine or twine of hemp or cotton   | 10 00          |
| Fishing nets, of cotton or hemp   | 10 00          |
| Flat-irons  | ad val. 8 %    |
| Flowers, artificial   | 30 %           |
| Gloves and mittens of leather, silk or cotton   | 30 %           |
| Fish-hooks  | 8 %            |
| Clocks and watches  | Free           |
| Extra parts and accessories for clocks and watches  | ad val. 15 %   |
| Lamps, hanging or portable, with globes and with ornaments  | ad val. 15 %   |
| Instruments, mathematical, physical, chemical, astronomical, topographical, for natural history and for calculation   | Free           |
| Instruments, photographic   | ad val. 8 %    |
| " musical, wind, copper, wood or string   | 15 %           |
| Drums, large and small  | 15 %           |
| Barrel organs and musical boxes   | 15 %           |
| Accordions  | 15 %           |
| Extra parts, which can be used for fitting or repairing the foregoing instruments   | 15 %           |
| Harmouniums, harmonica flutes, organs and pianos  | 15 %           |
| Instruments for weighing and measuring  | 8 %            |
| Agricultural or industrial machines, machine tools, and accessories for such machines   | Free           |
| Engines, marine or traction   | Free           |
| Sewing machines   | ad val. 8 %    |
| Coffee and pepper mills   | 8 %            |
| Fire pumps and accessories  | Free           |
| Sucking and forcing pumps and accessories   | ad val. 8 %    |
| Cartridges and ammunition of all kinds, and accessories   | 20 %           |
| Breams  | 8 %            |
| Tools of various kinds, and agricultural implements   | 8 %            |
| Umbrellas and parasols of all kinds   | 10 %           |
| Printing presses  | Free           |
| Conyng presses  | ad val. 10 %   |
| Pipes, tobacco, of all kinds  | 15 %           |
| Leather and wolver leathers for trimming hats   | 20 %           |
| Hardware, tinware, iron ware and accessories  | 10 %           |
| Nails, bolts, stoves and accessories  | 10 %           |
| Hose of caoutchouc  | 10 %           |
| Caoutchouc in sheets, for washers, joints and valves  | Free           |
| Metallic gauze of brass, iron, steel, galvanized or not; painted or not   | ad val. 10 %   |
| Trestles and other apparatus for printing, matting  | 10 %           |
| Wooden wares, bars, boxes of white wood, small wood wares, plates, spoons, bowls, shovels, etc.   | 8 %            |
| Casks, empty, fitted together or not, tool handles of all kinds   | 8 %            |
| Parts for buildings and pieces for carpenters (doors, shutters, windows)  | 8 %            |
| Wagonmakers' wares, carriage  | 8 %            |
| Parapetry, inland wares, mosses   | 8 %            |
| Savilletraces, and wooden harness   | 8 %            |
| Art objects, pictures, engravings or paintings, not framed; statues and statuettes of various materials; vases, sculptured or engraved; lustres or candelabras, metals, fancy articles, Chinese wares | 10 %           |
| Chinese wares   | 10 %           |
| Cutlery, foreign  | Free           |



| Goods.  | Duties.<br>Frs. c. | Goods.  | Duties.<br>Frs. c. |
|---|--------------------|---|--------------------|
| <b>ANIMAL PRODUCTS AND SUBSTANCES.</b>  |                    |   |                    |
| Meats in tins: beef, roasted, boiled, pressed; mutton and similar preparations.....100 kil. | 8 00               | Packing paper.....100 kil.  | 2 50               |
| Tongues of oxen or sheep.....   | 8 00               | Filtering paper.....  | ad val.            |
| Pigs: feet and ears, shoulders.....   | 8 00               | Coloured paper for bookbinders.....   | Free.              |
| Hams and sausages.....  | 3 00               | Wall paper.....   | Free.              |
| Meat, dried or salted, smoked or in brine.....  | 10 00              | Drawing paper.....  | Free.              |
| Butter in barrels, tins or bottles.....   | 6 00               | Music paper.....  | Free.              |
| Lard, various kinds of cheese.....  | 13 00              | Books of all kinds, journals, publications.....   | ad val.            |
| Neatfoot oil.....   | 8 00               | Chronos, photographs.....   | ad val.            |
| Milk, concentrated.....   | 2 00               | Labels, printed.....  | Free.              |
| Tallow.....   | 13 00              | Music, engraved.....  | ad val.            |
| Hair, raw.....  | 13 00              | Playing cards.....  | ad val.            |
| Horsehair, washed.....  | 13 00              | Envelopes and wrappers.....   | Free.              |
| Wool, for mattresses.....   | Free.              | Venetian lanterns, balloons, etc.....   | Free.              |
| Unwashed.....   | Free.              | Cigarette paper.....  | Free.              |
| Hides and skins, prepared, of cows, calves, sheep, goats, etc.....100 kil.                  | 20 00              | Pictures.....   | Free.              |
| Unwashed.....   | 13 00              |   |                    |
| Pastry, fine.....   | 20 00              | <b>VEGETABLE JUICES.</b>  |                    |
| Military.....   | 10 00              | Olive oil.....hectolitre  | 25 00              |
| Tripe.....100 kil.  | 15 00              | Linseed oil.....100 kil.  | 15 00              |
| <i>Pied du diable</i> and similar preparations.....   | 15 00              | Colza oil.....  | 20 00              |
| Hams, in tins.....  | 13 00              | Gum arabic.....   | 15 00              |
| Game in tins.....   | 13 00              | Resin, pitch.....   | 2 00               |
| Poultry in tins.....  | 15 00              | Liquorice, or juice of liquorice roots.....   | ad val.            |
|   |                    | Spirits of turpentine.....100 kil.  | 15 00              |
|   |                    | Vegetable tar.....  | 5 00               |
| <b>FISHERIES.</b>   |                    |   |                    |
| Sardines, in oil.....   | 13 00              | <b>WOOD OF ALL KINDS.</b>   |                    |
| Salmon, in tins.....  | 10 00              | Wood, pine, in logs, squared or sawn.....cub. metre   | 4 00               |
| Lobsters, in tins.....  | 10 00              | " planed on one or both sides, dovetailed.....  | 5 00               |
| Oysters, in tins.....   | 10 00              | " cedar, walnut or oak, for cabinet makers.....   | 8 00               |
| Mussels, in <i>Bordelaise</i> .....   | 10 00              | " cedar and other, for buildings, ships, or for wagon makers.....cub. metre   | 8 00               |
| Tunny in oil.....   | 13 00              | Wood of the Islands.....  | thousand           |
| <i>Royaux</i> in oil (sardines from Royau).....   | 13 00              | Pods.....   | thousand           |
| Lamprey.....  | 20 00              | Shingles.....   | 1 00               |
| Od fish, in tins.....   | 10 00              | Laths.....ad val.   | 1 00               |
| Herrings, in oil.....   | 4 00               | Firewood.....stere  | 2 00               |
| " smoked.....   | 10 00              |   |                    |
| Anchovies, in oil.....  | 10 00              | <b>VITRIFICATIONS.</b>  |                    |
| Fish, dried, salted, in brine, or smoked.....   | 13 00              | Glassware, glass and crystal ware, of all kinds.....ad val.   |                    |
| Fish oil.....   | 13 00              |   |                    |
| Isinglass.....  | 13 00              | <b>GOODS.</b>   |                    |
| Sponges, common.....  | 50 00              | Not enumerated in the present tariff.....   |                    |
| " fine.....   | 50 00              |   |                    |
| <b>VARIOUS PRODUCTS AND WASTES.</b>   |                    |   |                    |
| Gelatine.....   | 13 00              | <b>EXEMPTIONS.</b>  |                    |
| Ginger roots.....   | 13 00              | The following articles shall, in addition to those mentioned in the tariff, be admitted free of all Customs duties, viz.:   |                    |
| Hops.....   | 13 00              | Provisions, materials or articles imported for account of the St. Colony or Municipalities.....   |                    |
| Cork in sheets.....   | 25 00              | Machine tools for working wood or metals.....   |                    |
| Corks.....Thousand  | 3 00               | Tools having been used, imported by artisans coming to settle in colony.....  |                    |
| Sand for moulders.....  | ad val.            | Oxen, bulls, cows, horses, sheep, rams, goats and pigs.....   |                    |
| Gilacanes.....  | 2 00               | Poultry, game, and all live birds.....  |                    |
| Charcoal.....100 kil.   | 2 00               | Arms and ammunition of war, properly so-called.....   |                    |
| Beer yeast.....   | Free.              | Wearing apparel and articles of equipment for the troops of garrison.....   |                    |
| <b>STONES, EARTHS AND COMBUSTIBLE MATERIALS.</b>  |                    |   |                    |
| Slates, roofing.....ad val.   | 8 2                | Articles intended for primary, secondary or professional schools.....   |                    |
| Bitumen, solid or liquid.....   | 8 2                | Clothing and effects forming the luggage of travellers at the moment of their arrival.....  |                    |
| Spanish white, or chalk.....100 kil.  | 3 00               | Furniture and personal effects in use, belonging to military functionaries and officers of whatever rank, discharged at the time of their arrival in the Colony.....  |                    |
| Bricks, common.....Thousand   | 5 00               | Furniture and personal effects in use, belonging to any citizen coming to settle in the Colony.....   |                    |
| Tiles, paving.....  | 15 00              | Divorcing suits and any apparatus used in mother-of-pearl fishery.....  |                    |
| Coal.....   | Free.              | Fruit, exotics, plants and fruits.....  |                    |
| Lime for industrial purposes.....100 kil.   | 5 00               | Cotton <i>fingings</i> , copra, trepanas, cocoanuts, lemon-juice, banana, cotton seed, shells and tortoise-shell of all kinds; and in general all raw materials the produce of the Islands intended for re-exportation excepting coffee.....                          |                    |
| " for building purposes.....barrel of 100 kil.  | 1 50               | Robes and toques of members of the tribunals.....   |                    |
| Cement.....   | Free.              | Regulation uniforms, articles of equipment and equipment of soldiers and officers.....  |                    |
| Tar.....100 kil.  | 5 00               | Uniforms and insignia for civil officials.....  |                    |
| Schist oil.....30 kil.  | 0 85               | Books and printed matter for Consulate.....   |                    |
| Marble, rough or cut.....ad val.  | 5 00               | Material employed in the construction or repairing of ships, argosies, boats, provided that the importer obtains permission from the Administration and that the importation be controlled.....   |                    |
| Grindstones.....  | Free.              | Recipients, sacks, cases and materials used for packing native products and intended for exportation.....   |                    |
| Stones for building purposes.....   | ad val.            | Gasoline and petroleum suitable for fuel in machines for land navigation and agricultural or industrial purposes.....   |                    |
| Bones, building, cat.....   | 13 2               |   |                    |
| Whetstones.....ad val.  | 13 2               | <b>EXPORT DUTY.</b>   |                    |
| Pumice stones.....  | Free.              | By Decree of March 12, 1899, a Customs duty of 15 francs per 100 kilograms is established on all goods of foreign origin.....   |                    |
| Lithographic stones.....  | ad val.            | The amount of duties paid by exporters will be refunded at Tahiti production of a certificate issued by the Metropolitan customs showing that the mother-of-pearl exported has been landed at a port of port and declared for consumption.....                        |                    |
| Porcelain and faience slabs.....ad val.   | 13 2               |   |                    |
| Porcelain.....  | 13 2               | <b>"OCHOI-DE-MER" DUTIES.</b>   |                    |
| Tiles, roofing.....Thousand   | 7 00               | By Decree of March 11, 1897, sea octroi is levied according to the annexed to that law. The greater portion of the goods are appraised subject to a tax of 12% ad valorem. Gasoline and petroleum are exempt from duty ( <i>Journal Officiel</i> , May 11, 1904)..... |                    |
| Turf.....   | Free.              |   |                    |
| <b>PAPER, AND MANUFACTURES OF.</b>  |                    |   |                    |
| Maps.....   | Free.              | <b>LANDING DUES.</b>  |                    |
| Cardboard for printers.....   | ad val.            | By Decree of November 23, 1897, a tax is levied of 10 centimes per 100 kilograms in bulk and per day, from the fifth day of deposit, on goods placed in landing sheds.....  |                    |
| " for packing purposes.....   | ad val.            |   |                    |

## GERMANY

The correctness of the information given in the following Tariff cannot be assured.

## ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

|                            | No.                                  |                                 | No.                |                                   | No.                               |                                   | No.                              |
|----------------------------|--------------------------------------|---------------------------------|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|
| account books              | 608                                  | Bromine                         | 595-599            | Cords                             | 412, 437                          | Galanga                           | 90                               |
| calculators                | 908                                  | Brushes                         | 597-599            | Cork, and manufactures of         | 466, 469, 502, 775, 848, 883, 888 | Gall, beef                        | 199                              |
| combs                      | 250, 272-279, 311                    | Buckets                         | 485                | Cork, and manufactures of         | 90                                | Gallnut                           | 94                               |
| corns                      | 95                                   | Buckles                         | 836                | Corkscrews                        | 636, 638                          | Gambier                           | 94                               |
| corn galls                 | 94                                   | Buckwheat                       | 5; \$11 of the law | Corn, Indian                      | 836                               | Game & game birds                 | 112                              |
| cratic                     | 71                                   | Buds                            | 71, 72             | Cosmetics                         | 7, 216                            | Gases, compressed                 | 379                              |
| glass, and manufactures of | 28, 470, 475-477, 486, 487, 494, 495 | Burles                          | 758                | Cotton, and manufactures of       | 356, 358                          | Gauze                             | 499, 826, 876                    |
| gum                        | 926                                  | Buzzes                          | 620, 636           | Counters                          | 438-469, 519                      | Gems, imitation                   | 760-792                          |
| gum arabic                 | 322                                  | Butter                          | 134                | Coverings                         | 891                               | Geneva                            | 47-49                            |
| gum elastic                | 96                                   | Butterfish                      | 216                | Cowries                           | 155                               | Ginger                            | 67                               |
| gum rosin                  | 639                                  | Britton-makers' wares           | 412, 437           | Crayfish                          | 122                               | Girdles                           | 467, 485                         |
| gum turpentine             | 348, 349                             | Buttons                         | 611, 768, 836      | Cream                             | 133                               | Glass, and manufactures of        | 736-768                          |
| habs                       | 880                                  | Buzzes                          | 620, 636           | Creosote                          | 254, 255                          | Glycerine                         | 359                              |
| habs                       | 880                                  | Cables                          | 481, 909           | Crucibles                         | 725, 726                          | Gloves, and leather for           | 648                              |
| habs                       | 880                                  | Cakes                           | 199                | Crustaceans, sea                  | 123                               | Glue                              | 374, 876, 877                    |
| habs                       | 880                                  | Campbhor                        | 399                | Cupules, acoro                    | 94                                | Glue stock                        | 130                              |
| habs                       | 880                                  | Candles                         | 262                | Curbs                             | 830                               | Olycerine                         | 357                              |
| habs                       | 880                                  | Cane & manufactures of          | 642                | Currants                          | 47-49                             | Grapes                            | 425                              |
| habs                       | 880                                  | Cantharides                     | 160                | Cutlery                           | 836                               | Graphite, and manufactures of     | 224, 338, 726                    |
| habs                       | 880                                  | Caps, mining & others           | 363, 708           | Cutlery, vils, etc.               | 813                               | Greasess                          | 207, 254, 257, 263, 355          |
| habs                       | 880                                  | Carbides                        | 316                | Cuttle bone                       | 160                               | Griidstones                       | 693                              |
| habs                       | 880                                  | Cardboards, and manufactures of | 649-673            | Cycas (plants)                    | 38, 43                            | Coats                             | 105                              |
| habs                       | 880                                  | Card clothing                   | 817                | Cycles, and parts of              | 910, 919, 920                     | Gooseberries                      | 47-49                            |
| habs                       | 880                                  | Cardmum                         | 67                 | Dacrydium                         | 51, 53                            | Gold, and manufactures of         | 769-771                          |
| habs                       | 880                                  | Cards                           | 661                | Distributors                      | 174                               | Grapefruit                        | 359                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dividivis                         | 839                               | Gums                              | 97, 670-683                      |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Docks, floating                   | 924                               | Gun cotton                        | 363                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Drawings                          | 677                               | Guano                             | 384                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dresses                           | 196, 197                          | Gut, manufactures of              | 567, 568                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Drills                            | 813                               | Gutta-percha, and manufactures of | 98, 186 (note)                   |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Drugs                             | 237                               | Gypsum, and manufactures of       | 228, 700-703                     |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dry plates, photograph            | 749                               | Hair, animal, and manufactures of | 145                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dyes & dyestuffs                  | 318-340                           | Human, and manufactures of        | 146, 160, 413-437, 513-516, 527  |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dyes, hair                        | 356                               | Vegetable                         | 528-549                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dyeing plants                     | 32                                | Hammocks                          | 493                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dyedwood                          | 91                                | Handkerchiefs                     | 488, 489                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Dynamite                          | 907                               | Haricots                          | 37                               |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Earthenware                       | 713-742                           | Hats                              | 533-543                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Earths & stone                    | 221-236, 329                      | Heads, birds                      | 140                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Edgings                           | 411, 437                          | Heads, mammals                    | 310                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Eggs                              | 469, 602, 775, 848, 883, 888      | Heather                           | 77                               |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Elderberries                      | 47-49                             | Hemp, and manufactures of         | 23                               |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Electrifying machines             | 891                               | Hemp, and manufactures of         | 470, 476-477, 486, 487, 494, 496 |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Embroideries, and manufactures of | 411, 437 (note), 469              | Herbs                             | 42, 71, 72                       |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Enamel                            | 765                               | Herrings                          | 116                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Engines, steam                    | 894                               | Hides & skins                     | 153-165                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Envelopes                         | 665                               | Hos                               | 808                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cement, and manufactures of       | 639, 640                          | Honey                             | 139, 140                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Ceramics, 1-10; \$11 of the law   | 249, 252, 253                     | Hops                              | 85                               |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Ceramics, and manufactures of     | 810                               | Hops                              | 30, 31                           |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chaff cutters                     | 810                               | Horn, and manufactures of         | 166, 610                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chains                            | 829                               | Horse-chestnuts                   | 95                               |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chalk                             | 225                               | Horse, and manufactures of        | 146, 515, 516                    |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Charts                            | 88, 238                           | Horses                            | 100                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cheese                            | 136, 206                          | Hose                              | 467, 485                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chemicals                         | 265-317, 371-390                  | Hubs                              | 181                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cherries                          | 47-49                             | Implements                        | 806-816                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chesnuts                          | 216                               | Impressions                       | 657                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chicoxy                           | 26                                | India rubber, and manufactures of | 98, 345, 382, 570-586            |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | China-ware                        | 73, 74                            | Influences                        | 41, 71, 72                       |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chloroform                        | 382                               | Laks                              | 337                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chocolate                         | 815                               | Insects' wax                      | 247, 248                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Choppers                          | 815                               | Instruments, musical              | 837, 843                         |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Chin-hoo bark                     | 72                                | Instruments, surgical             | 891 (note)                       |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cinnamon                          | 228                               | Intestine, animal                 | 157                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Clothes                           | 228                               | Iodoforn                          | 383                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cloth, toiling                    | 407                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | " tracing                         | 503-510                           | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Clothing                          | 517-522                           | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Cloves                            | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
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| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of         | 777-843                          |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Ironclads                         | 143                              |
| habs                       | 880                                  | Carpeted wares                  | 628, 629           | Coal                              | 228                               | Iron, and manufactures of</       |                                  |

|                                      |   |  |  |                                |   |  |  |  |
|--------------------------------------|---|--|--|--------------------------------|---|--|--|--|
|                                      | No.   |  | No.  |                                | No.   |  | No.  |  |
| Acorns                               | 72  | Palm leaves                                      | 48   | Rockets                        | 369   | Sugar cane   | No.  |  |
| Agitate                              | 238   | Palmitine  | 238  | Roots                          | 23-26, 33-37, 71-72                             | Sunachi  | 94   |  |
| Alum                                 | 237   | Pans   | 808  | Ropemakers' wares              | 406, 484, 485                                   | Sweetenings  | 202  |  |
| Linen, and manufactures of           | 28, 472, 473, 488, 489  | Paper  | 220, 266, 568, 570, 653-659, 662-664, 673, 674 | Rose trees                     | 178, 179  | Talc   | 231  |  |
|                                      |   | Paper-maché, manufac.                            | 670-672  | Rushes                         | 68, 96, 642                                     | Tamarinds  | 72   |  |
| Linea, paper                         | 666   | Paper of   | 670-672  | Rye                            | 1; § 11 of the law                              | Tan bark   | 87, 92   |  |
| Linooleum                            | 608, 508  | Paprica  | 67   | Saddlers' wares                | 360   | Tanning extracts                                     | 38   |  |
| Liquors                              | 173   | Paraffin   | 250, 251                                       | Safes                          | 831   | Tan wood   | 87   |  |
| Lobsters                             | 123   | Parasols   | 524, 525                                       | Saffron                        | 34  | Tapes  | 412, 437, 469, 502, 775, 818, 888, 890 (note)                                      |  |
| Locks                                | 892, 893  | Pastes (paste)                                   | 216  | Sage leaves                    | 176   | Taproot  | 176  |  |
| Locomotives                          | 68  | Paving stones                                    | 681, 704                                       | Salt                           | 280   | Tar  | 378  |  |
| Loofah                               | 259, 260  | Peaches  | 47-49  | Salt-petre                     | 203   | Tea  | 65   |  |
| Lubricators                          | 12  | Peas   | 607  | Salts                          | 283, 286, 294, 308, 315, 317                    | Teeth  | 156, 796   |  |
| Lupinus                              | 31  | Pease  | 11, 34   | Samples                        | § 6 of the law                                  | Telephones   | 912  |  |
| Lupuline (hop meal)                  | 67  | Peat   | 238  | Sand                           | 221, 222  | Telescopes   | 757  |  |
| Lye                                  | 235, 237, 280, 289, 292   | Pedometers                                       | 891  | Sausages                       | 114, 216  | Textiles, animal                                     | 144-152  |  |
| Machine                              | 892-906   | Peels, fruit                                     | 50-58, 216                                     | Saws                           | 811   | Thimbles   | 836  |  |
| Mails, for weaving machinery         | 819   | Pencils  | 340  | Scales                         | 759   | Thyme  | 72   |  |
| Malt                                 | 9   | " slate  | 688  | Seythies                       | 830   | Tiles  | 717, 718, 728, 729, 751  |  |
| " extract                            | 186   | Pers   | 612, 640                                       | Seaweeds                       | 96  | Tin, and manufactures of                             | 860-883  |  |
| " germs                              | 197   | " quill  | 67   | Sedge                          | 1-3   | Tinctures  | 356  |  |
| Manioc                               | 99  | Pepper   | 150  | Sediments, cask                | 71, 72  | Tinder   | 370  |  |
| Manna                                | 371   | Peptone  | 113  | Secs                           | 15-22, & § 11 of the law                        | Tips, azocerite or ceresine                          | 249  |  |
| Mantles, incandescent                | 161, 359, 362   | Perfumery  | 354, 350                                       | " oleaginous                   | 13-22, & § 11 of the law                        | Tissues  | 401-410  |  |
| Manures                              | 161, 359, 362   | Petroleum  | 239  | Semolina                       | 164   | Tobacco, and manufactures of                         | 29, 220  |  |
| Maps                                 | 605   | Photographs                                      | 891  | Shafes                         | 819   | Tomatoes   | 33, 36   |  |
| Margarine                            | 205   | Phassava   | 815  | Shavings                       | 817   | Tomiac   | 879  |  |
| Marrows, beet                        | 126   | Pickaxes   | 106  | Shavers                        | 813   | Tongs  | 813  |  |
| Mass, bitroot                        | 696   | Pigs   | 106  | Shears                         | 819   | Tools  | 806-816  |  |
| Mass, insulating                     | 240, 341-346  | Pimento  | 813  | Sheep                          | 119   | Torchlights  | 232, 369, 370  |  |
| Match                                | 363-370   | Pineapples, and manufactures of                  | 28, 35, 470, 475-477, 486, 487, 494, 495       | Shell fish                     | 119   | Tortoise shell, and manufactures of                  | 603, 604   |  |
| Materials, animal, for carving       | 601-614   | Pine needles                                     | 96   | Shells                         | 156, 160  | Toys, children's                                     | 946  |  |
| " mineral                            | 236   | Pins   | 719  | " fruit                        | 70, 72  | Trass (used in the composition of hydraulic mortars) | 229  |  |
| " vegetable, carving                 | 639-644   | Pipes  | 723  | Shuttlies                      | 819   | Trees  | 38   |  |
| Matting                              | 486, 487  | " tobacco  | 719  | Sickles                        | 810   | Triannings   | 412, 437, 469, 501, 584, 585   |  |
| Meal                                 | 185   | Pistachio nuts                                   | 243, 244                                       | Sieve makers' wares            | 412-511   | Trunk makers' wares                                  | 560  |  |
| Meal, Thomas's phosphate             | 361   | Plaits   | 587-592, 890 (note)                            | Silver, and manufactures of    | 72-776  | Tubers   | 23-26  |  |
| Meat                                 | 108-114   | Planca   | 813  | Silverware                     | 169, 161  | Tubes, rubber  | 585  |  |
| Medicines                            | 386, 389  | Plants   | 28-32, 38-44, 210                              | Slacks                         | 164, 161  | Tulle  | 406, 452, 499  |  |
| Medials                              | 47-49   | Plates, metal                                    | 736-739, 846, 851, 856, 861, 865, 870          | Skins & hides                  | 149   | Turbines   | 894  |  |
| Meerschmaun, & imitation of          | 33, 36  | Plum   | 769-771  | Slack line from tawing         | 237   | Turf litter  | 96   |  |
| Melons                               | 891   | Plumbers' printers                               | 853, 874                                       | Slag                           | 237, 104  | " wool, and manufactures of                          | 28   |  |
| Meters                               | 231, 688  | Platinum   | 769-771  | " felt                         | 237   | Turners' wares                                       | 623, 629   |  |
| Microscopes                          | 133   | Plums  | 47-49  | " wool, and manufactures of    | 233, 681, 688                                   | Turnips  | 24, 37   |  |
| Milk                                 | 208   | Polish, boot & shoe, &c.                         | 351, 262                                       | Slate, and manufactures of     | 681, 688  | Turtle shells  | 150  |  |
| " condensed                          | 651   | Polonia  | 263, 355                                       | Sleepers, railway              | 80  | Turtles  | 488  |  |
| Millboard                            | 162-165   | Pommes   | 51, 64   | Slays & reels                  | 624-626, 643                                    | Twice  | 466, 484   |  |
| Mill                                 | 517-522   | Pontons  | 924  | Snaffles                       | 830   | Typewriters  | 891  |  |
| Millinery                            | 683   | Porcelain, and manufactures of                   | 730, 731, 733, 734                             | Snails                         | 254-256, 263                                    | Umbrella   | 524, 525   |  |
| Millstones                           | 891   | Portfolios                                       | 668  | Snap                           | 358   | Valonia nuts   | 94   |  |
| Models                               | 596   | Postage stamps, obliterated                      | 673  | Soap                           | 254-256, 263                                    | Vanilla  | 67   |  |
| Mops                                 | 68, 96  | Port herbs                                       | 33-37, 216                                     | Soles                          | 231   | Varnishes  | 341-346  |  |
| Moss                                 | 72  | Potatoes   | 33, 57   | Soapstone                      | 481   | Vegetables   | 33-37  |  |
| " Iceland                            | 72  | Pottery  | 701, 110                                       | Sole                           | 112, 427-437, 439, 441, 502, 543, 579, 580      | Vehicles   | 913-925  |  |
| Mother-of-pearl, and manufactures of | 605, 606  | Poultry  | 212, 358                                       | Soup                           | 112, 427-437, 439, 441, 502, 543, 579, 580      | Velvet   | 304, 431, 446-448, 491   |  |
| Motors                               | 904, 907  | Powders  | 150, 611                                       | Soy                            | 216   | Ventilators  | 832  |  |
| Mules                                | 101   | Prickers, hedgehog                               | 365  | Spades                         | 808   | Vessels  | 921-923, 925   |  |
| Mushrooms, edible                    | 33-37   | Primers  | 150, 611                                       | Spar                           | 232   | Vetches  | 18   |  |
| Musk                                 | 169   | Prodice, agricultural, garden & meadow           | 38-41  | Sparterie, and manufactures of | 593-595   | Vinegar  | 896  |  |
| Mustard                              | 210, 211  | " doriculcurel                                   | 133  | Spelt                          | 2; § 11 of the law                              | Vines  | 311-314  |  |
| Myrobolans                           | 47-49   | Products, farm animal                            | 263-317  | Spices                         | 67, 216   | Wafers   | 201  |  |
| Myrtles                              | 841   | " pharmaceutical                                 | 371, 390                                       | Spindles                       | 624-626, 643, 818                               | Wagnons  | 918  |  |
| Needles                              | 63  | " vegetable for medicinal or industrial purposes | 63-73  | Spirits of wine                | 178, 179  | Wall paper   | 690  |  |
| Nets                                 | 409, 433, 438, 500  | Pulps  | 72, 649, 650                                   | Spokes                         | 82  | Washers, hair, &c.                                   | 156-161  |  |
| Netted stuffs                        | 409, 433, 438, 500  | Pulse  | 11, 12, 216, § 1 of the law                    | Sponges                        | 150   | Watchmakers' wares                                   | 929-936  |  |
| Nickel, and manufactures of          | 864-868   | Pumice   | 225  | Sprague                        | 621-626, 642, 643                               | Waters, mineral, etc.                                | 190, 191   |  |
| Night lights                         | 252   | Puzukina (cement)                                | 229  | Sprays                         | 401, 112, 427-437, 439, 441, 502, 543, 579, 580 | " perfumed   | 356, 357   |  |
| Notebooks                            | 858   | Quebracho  | 150, 611                                       | Sprun wares                    | 401, 112, 427-437, 439, 441, 502, 543, 579, 580 | Wax, and manufactures of                             | 247-250, 608   |  |
| Nutmackers                           | 839   | Quills   | 47-49  | Spurs                          | 817   | " bees, &c.  | 141, 147   |  |
| Nutmeg butter                        | 67  | Quinines   | 80, 290  | Starch, articles of            | 173-175   | " sealing & bottling                                 | 344  |  |
| Nutmegs                              | 67  | Raisins  | 797, 820, 821, 824                             | Starches                       | 173-175   | " vegetable  | 73   |  |
| Nuts                                 | 46, 70-72   | Raspberries                                      | 47-49  | Starches                       | 173-175   | Whalebone, and manufactures of                       | 150, 409   |  |
| Oil, and manufactures of             | 131, 168-172, 239-246, 254, 266, 809, 341, 343, 347, 348, 352, 353, 355 | Rattans  | 819  | Starches                       | 173-175   | Whelms   | 467  |  |
| Oil cake                             | 256   | Reeds  | 157  | Starches                       | 173-175   | Wheat  | 2; § 11 of the law of the law  |  |
| Opals                                | 757   | Reinforced concrete                              | 194  | Starches                       | 173-175   | Wicks  | 530  |  |
| Optical glasses                      | 757   | Resins   | 725  | Starches                       | 173-175   | Winkers' wares                                       | 150  |  |
| Oranges                              | 39  | Retorts  | 23, 26   | Starches                       | 173-175   | Wire   | 180, 191, 184, 185   |  |
| Orchid bulbs                         | 237   | Ribbons  | 412, 437, 169, 502, 776, 848, 883, 888         | Starches                       | 173-175   | Wings, birds'  | 149  |  |
| Ornaments, architectural             | 727   | Rice   | 10, 153  | Starches                       | 173-175   | Wire   | 769, 770, 772, 774, 791, 792, 825, 816, 847, 852, 885, 892, 866, 871-873, 884, 886 |  |
| " Christmas-tree                     | 946   |  |  | Starches                       | 173-175   | Wood, and manufactures of                            | 74-77  |  |
| Ornament                             | 119   |  |  | Starches                       | 173-175   | " 78, 79, 81, 83, 85-87, 89-91, 94, 615-634          | Wool, and manufactures of  | 28, 144, 413, 410-437, 470, 398-404, 417-420, 439-441, 472-480, 493-494, 188, 189, 190, 191, 192, 31 |
| Oysters                              | 241, 249  |  |  | Starches                       | 173-175   |  |  |  |
| Ozocerite                            | 679   |  |  | Starches                       | 173-175   |  |  |  |
| Packing                              | 677, 764  |  |  | Starches                       | 173-175   |  |  |  |
| Paints                               | 318, 340, 358   |  |  | Starches                       | 173-175   |  |  |  |

MONEY.—The monetary unit of Germany is the Reichsmark (or 100 pfennigs).

WEIGHTS AND MEASURES.—Germany has adopted the metrical system.



## IMPORT TARIFF OF THE GERMAN CUSTOMS UNION

[In force March 1, 1906.]

[NOTE.—The German Customs Union includes, besides the territory of the German Empire proper, the two Austrian communes of Jungbölz and Mittelberg. The free ports of Hamburg, Cuxhaven, Bremerhaven, and Geestemünde, the Island of Heligoland and a few frontier districts in Baden (Zollanschüsse) are not included in the Union.]

## CUSTOMS LAW OF DECEMBER 23, 1902.

§ 1.—With the exception of imports from certain countries, which form the subject of special provisions, goods imported into the German customs territory shall pay the duties finally adopted by the sixteenth commission and laid before the Reichstag on October 6, 1902. In other cases of the following tariff numbers however, the duties shall be otherwise fixed, viz.: No. 808 at 4.50 marks, No. 809 at 7.50 marks, No. 810 at 12 marks, No. 816 at 8 and 12 marks, No. 821 at 8 marks, No. 803 at 4 marks, and No. 906 at 15, 12, 10, 9, 7, 5.50, 4.50, and 3 marks.

In regard to the undenatured cereals, the tariff duties shall not be reduced by way of convention to lower rates than are set forth in the following schedule:

|                       | Marks.          |
|-----------------------|-----------------|
| Rye .....             | 100 kilos. 5.00 |
| Wheat and spelt ..... | 5.50            |
| Malting barley .....  | 4.00            |
| Oats .....            | 5.00            |

Exemptions from and reductions of duty agreed to by convention shall apply to products of German territories not included in the customs territory as such exemptions as the Bundesrath shall see fit to adopt. These decisions shall be communicated to the Reichstag forthwith or at its next session, if not thus assembled, and shall be cancelled in case the Reichstag refuses to sanction same.

Exemptions from and reductions of duty granted by convention may likewise extend to products of German colonies and protectorates with order of the Bundesrath.

## Information as to rates of import duty.

§ 2.—An office shall be opened in every tax district, whose duty shall be to supply, on application, information as to the customs rates chargeable on any merchandise or articles imported into the German customs territory.

## Gross and net weight.

§ 3.—The duties imposed according to weight will be levied on the gross weight when—

- (a) The tariff so expressly provides, and
- (b) With respect to goods on which the import duty does not exceed 6 marks per 100 kilograms.

In other cases the duties will be levied on net weight. In ascertaining the net weight of liquids, the weight of the receptacles containing them, such as casks, bottles, stoneware vessels, etc., will not be deducted.

The Bundesrath will determine what proportion of gross weight may be deducted by way of tare in assessing the net weight.

Goods imported in casks, receptacles commonly employed in trade are to be admitted free of duty.

In the case of goods dutiable on gross weight but imported without packing or in receptacles not commonly employed in trade, and in the case of liquids imported in immediate receptacles not commonly employed in trade, the Bundesrath may order that the weight of the receptacles commonly used in the trade be added to the net weight of such goods or to the actual weight of said liquids.

## Specified custom-houses for clearance of certain goods.

§ 4.—The Bundesrath is authorised to prescribe that the clearance of certain goods, customs examination of which offers special difficulties, be only effected in certain specified custom-houses unless the interested parties are willing to pay the highest duties stipulated in the tariff as a condition so much as to undertake to pay the expenses connected with the conveyance of the goods or samples thereof to the proper custom-house. Goods admitted free of duty.

§ 5.—The following goods are admitted free of duty:

- (a) Articles sent by post from abroad, when the gross weight of such articles does not exceed 250 grams;
- (b) All articles: paying duty according to weight, when such weight is under 1 kilogram.

The Bundesrath will determine to what extent fractions of a kilogram may, in other cases, be disregarded at the time of fixing the weight of the goods.

Duties amounting to less than 5 pfennigs will not be levied, and higher duties only in so far as they are divisible by 5, all surplus pfennigs being neglected.

The Bundesrath may, in case of misuse of the provisions hereof, enact limitations affecting any specified goods or frontier limits.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

§ 6.—The following articles remain free of duty:

1. Agricultural and animal products coming from farms beyond the frontier which are managed from houses and farms within the frontier; also forestry produce when the forest land beyond the frontier has formed part of property within the frontier since at least July 15, 1879.

2. Fish, seals, whales, and other sea animals caught by German fishermen, and by crews of German vessels, as well as products derived from fish and animals.

3. Shellfish caught in foreign territorial waters are excluded from the exemption.

The Bundesrath will enact the necessary prescriptions to secure supervision.

3. Clothing and body linen which have been used and which are not imported for sale or for industrial purposes.

4. Articles of iron, steel, or other metal, intended for their own use; used machines for industrial or agricultural purposes shall, however, be only admitted exceptionally and subject to a special permit.

Under a special permit, new articles making up trousseaus and engagements or wedding presents intended for foreigners or for natives who have more than two years resided abroad, and who, upon their marriage, have more than two years resided abroad, may be admitted. From this exemption are to be excluded foodstuffs and consumable goods, unmanufactured yarns and spun wares, as well as all other products requiring to be worked up; also raw materials of all kinds, and animals. The Chancellor of the Empire may, with the assent of the Bundesrath, order that the benefit of sub-sections 1 and 2 be wholly or partly refused to subjects or citizens of a state which does not grant reciprocal treatment.

5. Used effects proved to have been inherited, subject to a special permit.

6. Serviceable articles of all kinds, whether new or not, imported by travellers, carriers, shipmasters and crews for their own personal use or for the exercise of their profession during the journey, as well as other articles of the kind which precede or follow such persons; also live animals which actors on a trip employ either for the exercise of their profession or for exhibition purposes.

This exemption further extends to trunks, bags, and other used travelling requisites re-entering from a foreign country, if they serve for the transport of passengers' effects abroad.

7. Articles of consumption imported by travellers, including carriers, for their own personal use on the journey, as well as stores for masters of ships and their crews, but in the latter case only in a quantity not exceeding two days' requirements.

The exemption may be restricted by the Bundesrath in case of finely-cut tobacco and cigarettes, and also tubes and small sheets of cigarette paper.

8. Vehicles of all kinds, including their accessories and furnishings exclusively utilized for bringing in persons and goods, and imported solely for the purpose of reimported from abroad after having been used for a like transport outward; also vehicles introduced for the purpose of conveying persons or goods abroad.

Horses and other animals (including their harness and blankets), used for riding, draft, or carrying purposes and which for such purpose only cross the frontier, or come back from abroad after having been used as aforesaid on going out; horses and other animals used for conducting abroad persons, vehicles, or goods.

Vehicles of all kinds as well as horses or other animals belonging to travellers even if at the time of importation they should not be employed as means of transport, subject to proof being furnished that they were previously the property of such persons and are subsequently required for their use.

Vehicles or animals which in the foregoing cases permanently remain in the country become liable to duty.

P fodder required for feeding on the journey, and imported with the animals referred to in sub-sections 2 and 3, in a quantity corresponding to the number of animals and probable length of the journey not to exceed two days.

The Bundesrath will enact special provisions in reference to the treatment of railway cars used for conveying passengers.

9. Wrappers, coverings, and other wrapping materials, including rollers, wooden or cardboard rolls and similar articles imported for use in exporting goods or such wares coming back from abroad if proved to have been used for such purpose. In the former case, evidence of their exportation within a term deemed sufficient will be required and, if useful, payment of the duties guaranteed; these formalities may, however, be dispensed with if the wrapping materials have been previously used and no doubt exists that same are actually intended to be used in the exportation of goods.

10. Simple carls and samples in cuttings or patterns which are only fit to be used as such, except samples of alimentary or consumable articles, but including specimens and samples of coffee, cocoa, sugar, raw tobacco, and dried fruits imported through the post and weighing up to 350 grams.

11. Works of art imported for art exhibitions or for public art institutions or collections; also such other articles as are intended for public institutions or collections for educational or exhibition purposes.

12. Materials necessary for building, repairing, or equipping sea or river vessels with the exception of cabin and galley requisites. This privilege does not apply to pleasure boats for river or lake navigation, which are subject to such special regulations as shall be issued by the Bundesrath.

13. Shields, flags, and other articles sent by foreign Governments to their representatives in Germany for the purpose of the service, provided the respective countries grant reciprocal treatment.

14. Coffins containing corpses and urns containing ashes of cremated bodies, including wreaths and other like articles for ornamenting said coffins and urns or the means of transport thereof.

## Customs treatment of waste and damaged goods.

§ 7.—Waste materials not enumerated in the tariff, also damaged and unusable articles shall be treated as the raw materials of which they are made, provided they are unfit for any other use, or are rendered unserviceable by appropriate means taken under orders of the customs.

Dutiable waste materials and damaged goods imported as fertilizers are admitted free of duty, provided their application for any other purpose is not possible, or if they have been excluded on account of other use, by proper means taken by order of the customs. Other damaged goods are free of duty if destroyed under supervision of the administration.

## Duty free importation of railway materials.

§ 8.—If by international conventions, railroads are organized, or are to be established, between the German Empire and a neighbouring State, and if the German Government has concluded with the said State a commercial and connecting frontier station in common, the Bundesrath is authorized to grant the duty-free importation to:

1. Materials necessary for building and putting in working order the connecting station and line between the station and the customs frontier, provided the purchase of such materials be incumbent upon the foreign authorities or companies.

2. All articles necessary for the operation of the foreign railroad enterprise, including the maintenance of the railroad station and the line running to the junction, and for the official use of the foreign customs officers.

3. Instruments and articles of functionaries and employees of such foreign railroad administration, and of employees of other branches of the foreign administration who serve within the limits of the German customs union.

## Certificates of origin to be required.

§ 9.—On the importation of goods subject to differential tariffs according to the country of origin, the importer shall declare, and if so required shall prove, the country of origin of the goods. The Bundesrath will enact the rules to be complied with in regard to the terms and form of declaration as well as to the furnishing of proof. If the importer

fails to fulfil the above conditions the goods shall be treated on the less favoured tariff, without prejudice to any fines and other penalties he may have incurred.

**Surtax on goods from States discriminating against German ships or products.**

§ 10.—Dutiable goods proceeding from States that treat German ships or products less favourably than those of other nations may, in addition to the duties provided for in the tariff, be burdened with a surtax not exceeding twice the amount of the tariff rate imposed on such goods or exceeding twice the amount of the tariff rate of the goods themselves. Goods free of duty according to the tariff may, under the same conditions, be taxed with a duty not exceeding 60 per cent. ad valorem.

In like manner, and save conventional stipulations to the contrary, foreign goods may be subjected to the same duties and customs formalities as are applied to domestic goods in the country of origin. The necessary measures provided for in this section shall be put in force by imperial ordinance after being approved by the Bundesrath.

Any provisions enacted in the matter shall be communicated to the Reichstag forthwith, or, if not assembled, at its next session. The same shall be cancelled if not assented to by the Reichstag.

**Drawback certificate for export of certain agricultural products.**

§ 11.—1. Whoever exports from the free circulation of the customs territory rye, wheat, malt, barley, oats, buckwheat, pulse, colza, and rape seeds in a quantity of at least 500 kilograms shall, on demand, be entitled to a warrant (import certificate) authorizing him to import duty-free a quantity of the same products corresponding to the amount of duty represented by the said warrant which is a permit (which in no case can exceed six months) to be fixed by the Bundesrath.

Clearance for the export of above-named products, with application for the necessary import warrants, must be effected through the customs-houses designated by the chief fiscal authorities of the respective States.

Transit depots not placed under customs lock shall be authorized for the above-mentioned goods intended exclusively for sale beyond the customs territory. The goods deposited therein may be handled or re-packed without any restriction or declaration; they may also be mixed with native merchandise, provided that the quantities entered for export with native merchandise do not exceed the stock of foreign goods in store, shall be deducted from the latter; the remainder to be considered as home goods (purely transit depots).

In regard to goods of the above description, partly to be consumed outside the customs territory and partly within the same, similar depots may be allowed if necessary reasons exist. The quantities cleared from such depots for consumption in the customs territory shall be entered as duty-debits being deducted from the warehouse stocks of native goods, provided the former do not exceed these stocks; the remainder to be treated as foreign goods (mixed transit depots). The Bundesrath will designate in what localities the establishment of such depots may be authorized.

Transit depots, not being subject to customs lock, may be authorized in respect of cereals not enumerated above, as well as dutiable oleaginous fruits, in case such products are intended exclusively for sale outside the customs territory. In these depots the merchandise may be handled and packed afresh without any restriction or declaration, or it may be mixed with native goods. If the mixed goods be considered the preparation of foreign goods entering into the mixture shall be considered as the quantity in transit and free of duty. Similar transit depots may be authorized for goods of this kind intended for sale partly outside the customs territory, partly within the same.

2. Purely transit depots, not being jointly locked by the customs shall likewise be authorized, and mixed transit depots may be authorized with the joint lock of the customs, for temporary storage for building or other industrial purposes. The premises need not be enclosed. At certain periods permission will be granted to remove the wood and to return it to the transit depot in a finished state liable to a higher rate of duty as wood for building or other industrial purposes, or under the name of common or coarse woollen wares. The Bundesrath will designate in what localities the establishment of these mixed transit depots may be authorized.

Waste from the working of building and other wood in transit depots shall be entitled to a proportionate reduction of the duties charged to account when the wood is exported outside the customs territory; the amount of this reduction shall be determined by the Bundesrath.

3. Millers or maltsters shall on the exportation of their products receive import warrants for a corresponding quantity of cereals or pulse (see section 1 of this paragraph). The yield of these products which will have to be taken into account shall be determined by the Bundesrath.

4. A drawback may be allowed to owners of oil mills on the exportation of the oil manufactured by them. This drawback shall consist in the remission of the duty payable on the quantity of foreign dutiable oleaginous fruits taken to the mills, and corresponding to the quantity of oil manufactured. The yield of these oleaginous fruit conveyed to the mills under customs pass-ports shall be determined by the Bundesrath.

5. Goods entering a bond warehouse or a private warehouse jointly locked by the customs shall be considered as exports within the meaning of sections 1 to 4.

6. The Bundesrath will enact the necessary measures relating specially to the form of import warrants, the nature of exported goods for which import warrants are applied for, as also the conditions to be complied with by warehouse owners.

It will further issue regulations as to the use of import warrants proportionately to their value in payment of customs duties on goods other than those specified in section 1 of this paragraph, subject to specified conditions.

**Credit for payment of duties.**

§ 12.—Credit may, on application, be given for the maximum limit of three months, subject to sufficient security being furnished and upon compliance with the regulations framed by the Bundesrath. This credit does not apply to the payment of duty's upon cereals, pulse, colza, and rape seed, or derivatives thereof produced by mill-milling. If such products are deposited in a public bonded warehouse or in a private warehouse (whether the latter be jointly locked by the customs or not), the duties entered for the storage term shall, if the goods enter consumption, bear interest at 4 per cent. for the full term of storage to be fixed by the Bundesrath.

**Abolition of local taxes on certain articles of food.**

§ 13.—From and after April 1, 1910, no further tax shall be levied on account of the communes or corporations on cereals, pulse, flour, or other milling products or upon bakers' goods, cattle, meat, wine, products, and so forth.

This provision shall not apply to the tax levied by communes on malt intended for brewing purposes.

The provisions to the contrary contained in Section 1 and § 7 of Section II of article 5 of the Customs Union Treaty (Zollvereinungsvertrag) dated July 8, 1867 (Bundes-Gesetzblatt, p. 313), and in the law of May 27, 1885 (Reichs-Gesetzblatt, p. 109), amending said treaty, are hereby repealed.

**Penalties for violation of this law.**

§ 14. Violations of this law or of duly published regulation for its execution shall be liable to a fine not exceeding 150 marks, unless a heavier penalty be incurred under § 11, section 4 (Zollverstoß) and following of the Customs Union Law (Zollvereinsgesetz).

Application of certain customs duties to pension fund.

§ 15.—In case the net proceeds of customs duties on the goods classified under Nos. 1, 2, 102, 103, 105, 107, 107a, and 160 of the tariff (§ 1), calculated per head of inhabitant of the German Empire, exceeds the net proceeds of the same goods calculated on an average for the years 1898 to 1903 per head of inhabitant, such excess shall be applied to the establishment of a pension fund destined for widows and orphans.

The application of the above surplus to the pension fund shall be the subject of a special law. Until such law enters into operation the above surpluses are to be collected and invested at interest on account of the Empire.

In case the said law is not made operative prior to April 1, 1911, the interest on surpluses collected, as well as the accumulated surpluses shall from and after that date be distributed among the different institutions for insurance against invalidity in proportion to the insurance premiums collected by them during the previous year, for the purpose of insuring the widows and orphans of the insured.

The allowance to the several institutions shall be made according to regulations to be approved by the Imperial Insurance Office.

**Date of commencement of this law.**

§ 16.—The date upon which this law is to enter into force shall be fixed by imperial ordinance, subject to the approbation of the Bundesrath.

From the same date the following shall be deemed repealed: The customs law and tariff of May 24, 1885 (Reichs-Gesetzblatt, p. 111); the laws dated April 18, 1886 (Reichs-Gesetzblatt, p. 123); December 21, 1887 (Reichs-Gesetzblatt, p. 533); April 14, 1894 (Reichs-Gesetzblatt, p. 325); May 18, 1895 (Reichs-Gesetzblatt, p. 239); March 6, 1896 (Reichs-Gesetzblatt, p. 133); July 14, 1900 (Reichs-Gesetzblatt, p. 298), (Reichs-Gesetzblatt, p. 133); and the law of May 27, 1885 (Reichs-Gesetzblatt, p. 117). The standing provisions respecting the allotment of part of the proceeds of customs duties and tobacco tax between the States composing the German Empire (§ 8 of the tariff law of May 24, 1885), remain in force until otherwise provided by a special law, save the alteration made by § 15 of the present law.

Decision of the Bundesrath, of January 28, 1910, relating to the payment of "customs export fees."

("Nachrichtensblatt für die Zollverwaltung," No. 7, of 1910.)

1.—Save any provisions to the contrary contained in the Regulations enacted by the Bundesrath, experts' fees for chemical or technical examinations prescribed in a general way or ordered in special cases by the Customs, including expenses of transmission of the goods or samples, shall only be borne by the declarant if the import declaration presented should prove incomplete or inaccurate, and if the experts' examination could have been dispensed with by the production of a complete and proper declaration; in all other cases the experts' fees will be payable by the Treasury.

2.—When the experts' examination is demanded by the declarant, he will have to pay the expense in case the result should not lead to the application of the classification claimed by him.

3.—The experts' fees will always be payable by the declarant in the following cases:—

(a) When he claims special favours to be left to the Customs' discretion.

(b) For experts' examination of doubtful substances.

(c) When the declarant fails to use the certificate admitted as proof of the quality of the goods.

4.—Unless otherwise expressly provided, the expenses connected with the expertise, to be refunded by the declarant, shall only include besides the cash disbursements, the fees due for services rendered by the chemists attached to the Customs department or by other technical officials.

**RATES OF IMPORT DUTY.**

[NOTE.—All rates are given per 100 kilos, net wet weight, except where otherwise indicated. See also § 3 of Customs Law.]

[NOTE RELATING TO TARS.—The figures appearing opposite the tarses and supplementary tarses represent the percentage to be deducted from the gross weight; those opposite the additional tarses refer to the percentage to be added to the net weight of the goods.—In case the tarses on a specified package vary according to weight, this must be taken to refer to the gross weight of the packages.—If a tariff item is sub-divided into several paragraphs, the tarses appearing at the end of the item apply to the various paragraphs, unless otherwise specially provided as to certain paragraphs or goods.]

[NOTE.—For the Commercial Relations with Canada and the Convention with Haiti, see the list of countries and the customs treatment applicable to goods imported therefrom into Germany, see end of Tariff.]

**AGRICULTURAL AND FOREST PRODUCTS, AND OTHER ANIMAL AND VEGETABLE PRODUCTS, FOOD STUFFS, AND ARTICLES OF CONSUMPTION.**

**A.—FIELD, GARDEN AND MEADOW PRODUCE. CEREALS AND RICE.**

|  | On General | On      |
|--|------------|---------|
|  | tariff.    | tariff. |
|  | Marks.     | Marks.  |
| 1 Rye [Tare; Sacks, 1] .....             | 7 50       | 5 50    |
| 2 Wheat and Alets [Tare; Sacks, 1] ..... | 7 00       | —       |
| 3 Barley .....                           | —          | 4 00    |
| Malting barley .....                     | —          | 1 30    |
| Other [Tare; Sacks, 1] .....             | —          | —       |

Note.—The following is to be regarded as barley other than "malting barley."

a The date has since been fixed at March 1, 1904.



and to be admitted at the reduced rate of Mks. 1 30 per 100 kilos:

(1) On entering at certain customs stations provided with special authority, barley which, in its pure, unmixed, beardless state, does not reach the weight of 65 kilos per hectolitre, and likewise does not contain more than 30 per cent. of grain of which the weight is 67 kilos per hectolitre or more.

(2) Barley for which the information is available that it is unfitted for the manufacture of malt or that it is not intended for that purpose.

In case the correctness of the ascertainment of the quantity admitted under heading 1 is disputed by the importer, or in case other grounds of doubt as regards the use to which it is to be put arise respecting a consignment presented for clearance on account of its special character, the customs department is only bound to admit the goods in at the reduced rate, if it has previously been rendered unsuitable for use in the manufacture of malt. This can be done at the option of the customs department by grinding, hulling, bruising, or any similar process. It is understood, however, that the application of any such process does not entail any expense to the importer.

|   |      |      |
|---|------|------|
| 4 Oats [ <i>Tare: Sacks, 1</i> ].....         | 7 00 | 5 00 |
| 5 Buckwheat .....                             | 5 00 | —    |
| 6 Millet (panicum, Italian mill).....         | 1 50 | —    |
| 7 Maize (Indian corn) and sorghum.....        | 5 00 | 3 00 |
| 8 Other cereals not specially mentioned ..... | 1 50 | —    |

*Note to Nos. 1-8.*—Cereals in sheaves, as directly gathered on the field, will pay half the duty in the grain as specified above.

|  |       |      |
|--|-------|------|
| 9 Malt, except that roasted or ground— |       |      |
| From barley .....                      | 10 25 | 5 75 |
| From other grain .....                 | 11 00 | —    |
| 10 Rice, not cleaned.....              | 4 00  | —    |

## PULSE, DRY (RIPE).

|   |      |      |
|---|------|------|
| 11 Beans for food .....                                       | 4 00 | 2 00 |
| 12 Beans for fodder (for horses, etc.) lupinus, vetches ..... | 4 00 | 1 50 |
|   | 2 50 | 1 50 |

*Note to Nos. 11 and 12.*—Pulse in the straw is to pay half the duty of the class to which it belongs.

## OLEAGINOUS FRUITS AND SEEDS.

|  |       |       |
|--|-------|-------|
| 13 Rape seed, colza seed, oil-radish seed, dodder seed, mustard seed, hedge-mustard seed .....   | 5 00  | 2 00  |
| 14 Poppy seed, also poppy seeds, sunflower seeds, edible cyprus nut, locobnuts, laurel berries, groundnuts, sesame, "madia" seed, bean grounds, kapok seed, and Niger seeds..... | 2 00  | —     |
| 15 Linseed, hempseed.....  | 3 75  | Free  |
| 16 Cotton seed, "chun" nuts, shes nut, "batter bolchen," "stillings" seed (seed of the Chinese tallow tree), palm nuts (even if broken up), copra, and castor beans .....        | Free. | —     |
| 17 Other oil seeds and oleaginous fruits not specially mentioned .....   | 2 00  | —     |
| 18 Red clover seed, white clover seed, and other clover seeds .....  | 5 00  | Free. |
| 19 Grass seed of all kinds .....   | 2 00  | Free. |
| 20 Common beet and sugar-beet seeds .....  | 1 00  | —     |
| 21 Other field root seed, carrot seed, chicory seed, vegetable seeds, dill seed, tobacco seed, flower seeds, and other seeds for agriculture not separately mentioned .....      | Free. | —     |
| 22 Aniseed, fennel, coriander, caraway, and other similar seeds, fresh or dried .....  | 4 00  | —     |

*Note.*—Seeds for obtaining volatile oils may be admitted duty free by special permission and under control.

## TUBERS AND ROOTS.

|                               |       |      |
|-------------------------------|-------|------|
| 23 Potatoes, fresh:           |       |      |
| From Feb. 15 to July 31 ..... | 2 50  | 1 00 |
| From Aug. 1 to Feb. 14 .....  | Free. | —    |

*Note to Nos. 23 and 24.*—Potatoes which are dutiable on importation into Germany during a certain period of the year are to be admitted free of duty, provided they are declared and presented for clearance before the beginning of this period at an appropriate custom-house, even when the clearance is not completed until after the period has begun.

Should such products have been received within a custom-house for final clearance, they are admitted free of duty provided that the period referred to has not begun on the day when the delivery note (manifest or permit No. 1) has been handed over by the custom-house. (*Final protocol to new treaty with Italy.*)

|   |       |   |
|---|-------|---|
| 24 Mangel-wurzel, carrots, and other field roots:       |       |   |
| Fresh .....   | Free. | — |
| Dried, except those for use as kitchen vegetables ..... | 1 00  | — |

<sup>1</sup> Gross weight.

|  |      |      |
|--|------|------|
| 25 Sugar-beet roots, cut or broken up or not:        |      |      |
| Fresh .....  | Free | —    |
| Dried .....  | 1 00 | —    |
| 26 Chicory (chicory roots), cut or broken up or not: |      |      |
| Fresh .....  | Free | —    |
| Dried .....  | 2 00 | 0 80 |

## FODDER, GREEN AND DRIED.

|   |      |      |
|---|------|------|
| 27 Green fodder: hay, dried clover, and dried fodder not otherwise mentioned; straw and chaff, also flax awn; chopped straw ..... | 1 00 | Free |
|---|------|------|

## PLANTS FOR USE IN COMMERCE AND INDUSTRY, NOT OTHERWISE MENTIONED.

|  |       |   |
|--|-------|---|
| 28 Cotton, raw or cleaned; flax, hemp, ramie (china grass), jute, Manila hemp, New Zealand hemp, fibres of agave, pinea-plein fibre, cocoon fibre, down of plants, peat and wool, wool, and all other vegetable textile materials, raw, cleaned, retted, heckled, swinged and scoured..... | Free. | — |
| 29 Tobacco in leaf, unmanufactured, or only fermented or smoke dried; also in bunches, bundles or packets .....  | 85 00 | — |

*Note.*—Tobacco leaves, unmanufactured or only fermented or smoke-dried, are subject, in addition to the customs duty, to a surtax of 10% *ad val.* Said surtax does not apply to tobacco leaves used for the manufacture of the products affected by the cigarette duty law of June 3, 1906.

*Tare.*—Cases: Weighing 175 kilos, or less, 25; exceeding 175 kilos, 22; Casks: Weighing 600 kilos, or less, 16; exceeding 600 and up to 700 kilos, inclusive, 10; exceeding 700 kilos, 9. Baskets of osiers, weighing less than 70 kilos, 17; weighing 70 kilos, or more, 13; of osiers covered with canvas, 22; of osiers, with lid of canvas, 15; of osiers, without lid, and covered with canvas 21; of plaited hard reeds lined with reed leaves, secured with rope or cordage, 10. Other wrappers of plates of bast or hard palm leaves, secured with rope or cordage solely containing fermented leaves of tobacco, weighing: more than 40 and up to 10 kilos, even covered with canvas, 10; more than 10 and up to 80 kilos, even covered with canvas, 9; more than 80 kilos, covered with canvas, 10; not covered with canvas, 8; otherwise, even covered with canvas, 12; single, of heavy linen cloth, inside which cedar laths of the length of the bale are laid side by side, four on each of the two long sides, i.e., eight altogether, 9; of skins, 8; of plaited reeds secured with rope or cordage, covered with heavy jute stuff or with double canvas, 7; of thick plaited bast secured with ropes or cordage, covered with jute stuff and light canvas, 7; of plaited reeds and animal hair, or composed of that plaiting and canvas, 7; of double plaited reeds, sewn with thread, secured with ropes or cordage, 6; of heavy reed matting, sewn with rope and secured with rope or cordage (for so-called Mexican tobacco), 6; of linen or jute, with bottom of plates of soft bast or of palm leaves, 6; of reed plates, secured with rope or cordage, even covered with canvas, 5; of reed awnings, outside and split plaited bamboo inside, secured with rope or cordage, 5; of plaited reeds on the broad sides and of plaited animal hair on the narrow sides, wholly or partly covered with seven-on-canvas, 5; of fine plaited bast, lined with soft bast plates and with thin plaited reeds, secured with rope or cordage; weighing 100 kilos or less, 5; weighing more than 100 kilos, 4; of fine plaited bast, lined with thin plaited reeds, secured with ropes of split reeds, covered or not with canvas (with Manila tobacco in the leaf), 3; of fine and hard plaited reeds or cane or of matting of any material of like weight or heavier, 3; single, of plaited animal hair, even secured with rope or cordage, 3; single, of jute stuff or canvas, 3; of light matting, 2; of soft bast matting, lined with reed plates, secured with reed ropes (with Manila tobacco in the leaf), 3.

|   |        |       |
|---|--------|-------|
| 30 Hops (gross weight) .....  | 70 00  | 20 00 |
| 31 Hop meal (lupuline) (gross weight) .....   | 100 00 | 20 00 |
| 32 Dyeing plants, and parts thereof, even when salted, dried, roasted, ground, or otherwise broken up ..... | Free.  | —     |

## KITCHEN VEGETABLES (VEGETABLES AND EDIBLE HERBS, MUSHROOMS, ROOTS, AND THE LIKE).

|  |       |       |
|--|-------|-------|
| 33 Kitchen vegetables, fresh:                                |       |       |
| Bed or white cabbage, Savoy cabbage.....                     | 2 50  | —     |
| Artichokes, melons, fungi, rhubarb, asparagus, tomatoes..... | 20 00 | Free. |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; sacks, 1.   |       |       |
| Other .....  | 4 00  | —     |



## KITCHEN VEGETABLES, &amp;c.—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
| 34 Parsnips (Yerba mate), laurel leaves, sage leaves, wine flavouring herbs ( <i>asperula odorata</i> ), and other leaves and herbs used for seasoning food, or other consumables otherwise dried.....   | 4 00                         | —                                      |
| 35 Mushrooms, preserved in brine or otherwise simply prepared.....   | 50 00                        | 10 00                                  |
| 36 Artichokes, melons, fungi, rhubarb, asparagus, tomatoes, broken up, husked, pressed, dried, roasted, or otherwise simply treated:   |                              |  |
| Tomatoes.....  | 40 00                        | 4 00                                   |
| Melons, fungi.....   | 40 00                        | 8 00                                   |
| Artichokes, rhubarb, asparagus.....  | 40 00                        | 10 00                                  |
| <i>Tare.</i> —Cases, 11; casks, 11; sacks, 3; single wrappings of light linen cloth, 2.  |                              |  |
| <i>Note.</i> —The conventional duty is simply prepared tomatoes; under No. 36 is also prepared tomatoes; under No. 36 is also prepared tomatoes; under No. 36 is also prepared tomatoes, provided they are not in hermetically sealed receptacles. ( <i>Final protocol to the treaty with Italy.</i> )   |                              |  |
| 37 Kitchen vegetables, including field roots used as such, broken up, husked, pressed, dried, roasted, or otherwise simply treated, as far as they do not come under Nos. 34 to 36; unripe beans and unripe peas, dried; edible beans and peas (ripe or unripe), baked or otherwise simply prepared; potatoes crushed (save potato meal and semolina), kiln-dried or otherwise simply prepared; edible seeds, pulverized, baked, or otherwise simply prepared..... | 10 00                        | 4 00                                   |
| The above except potatoes crushed &c.....  | —                            | —                                      |
| <i>Tare.</i> —Cases, 12; casks, 12.  |                              |  |
| <i>Note to No. 37.</i> —Small cucumbers and other vegetables not named in Nos. 34-36 simply preserved in brine and not contained in hermetically closed vessels, are dutiable under No. 37. ( <i>Final protocol to treaty with Italy.</i> )  |                              |  |

## LIVE PLANTS—HORTICULTURAL PRODUCE.

|  |        |       |
|--|--------|-------|
| 38 Trees, vine plants, bushes, shrubs and cuttings for re-planting, and other live plants with or without clods of mould, even when in pots or tubs; grafts:   |        |       |
| Plants in pots.....  | 30 00  | —     |
| Plants without mould clods.....  | 20 00  | —     |
| Rose trees.....  | 40 00  | —     |
| "Cycas" without roots or palms.....  | Free.  | —     |
| Other.....   | 15 00  | —     |
| Palms, laurel, Indian azaleas, forest plants.....  | —      | Free. |
| Rose trees.....  | —      | 10 00 |
| Plants in pots not mentioned above.....  | —      | —     |
| Plants without mould clods not mentioned above, except cycas without roots or palms.....   | —      | 6 00  |
| Plants with mould clods not mentioned above, even in pots or cases; grafts.....  | —      | 5 00  |
| <i>Tare.</i> —Cases, 16; bales, 5.   |        |       |
| 39 Orchid bulbs, not rooted.....   | Free.  | —     |
| 40 Bulbs and tubers of flowers, except those mentioned above.....  | —      | —     |
| 41 Flowers, petals, buds, &c., for wreaths or decoration, fresh.....   | —      | —     |
| 42 Leaves, herbs, branches (with or without fruit) for wreaths or decoration, fresh.....   | 250 00 | —     |
| 43 Cycas palms, fresh or dried.....  | —      | —     |
| <i>Tare.</i> —Cases, 25; cardboard boxes, with wooden strips, 25.  |        |       |
| 44 Flowers, leaves (also palms, and palm leaves cut into fans), blossoms, petals, grass, moss, buds, branches (with or without fruit) for wreaths or decoration, dried, impregnated or otherwise treated in order to be preserved, even when dyed..... | Free.  | —     |

## FRUIT.

|   |       |       |
|---|-------|-------|
| 45 Grapes: Fresh  | 20 00 | —     |
| Table grapes  |       |       |
| 1 Sent by post in packages weighing not more than 5 kilos.....  | —     | Free. |
| 2 Otherwise imported.....   | —     | 4 00  |
| Other fresh grapes.....   | —     | 10 00 |
| Pressed, fermented, or vintage must (Weinmisch).....  | 24 00 | —     |
| Pressed, imported in casks or tank wagons (vintage grape), even when fermentation has already set in; provided that the mass contains all parts of the fruit (stalks, seeds, skins, as well as the flesh) or the like, 17; otherwise (pressed or fermented grapes and vintage must exclusively imported in bottles, flasks or like receptacles), 16. Casks: Table grapes in sawdust or the like, 20; otherwise (pressed or fermented grapes and vintage must exclusively imported in bottles, flasks or like receptacles) 14; casks and casks, in complete crates: perforated casks, covered with canvas or the like, 11. Baskets: with lids, 8; without lids, 6. |       |       |
| <i>At special rate.</i> —Fossil or fermented grapes and vintage must imported in vehicles made to transport liquids in bulk, or in receptacles other than those usually adopted in trade (such as fixed vats), 20.  |       |       |

*Note.*—All wine grapes and berries when crushed or pressed are to be considered as "wine must" and pay duty as such, even if fermentation has not yet or has only partly taken place. (Modified by treaties with Italy and Austria-Hungary as regards grapes imported in casks or tank wagons. See above.)

46 Nuts, unripe (green) or ripe, even if shelled, ground, or otherwise broken up or simply prepared: Hickory nuts (fruit of *carya alba*)..... 4 00

Walnuts, hazelnuts..... 2 00

47 Other fruit: Fresh—

Apples, pears, quinces—

Unpacked—

From Sept. 25 to Nov. 25..... Free

From Nov. 26 to Sept. 24..... 2 50

From Sept. 1 to Nov. 30..... Free.

From Dec. 1 to Aug. 31..... 3 00

Packed..... 10 00

Sent by post in packages weighing not more than 5 kilos..... Free.

Imported otherwise—

Only in bags of at least 50 kilos. (gross weight).....

From Sept. 1 to Nov. 20.....

From Dec. 1 to Aug. 31..... 2 00

Otherwise: packed—

In single receptacles..... 3 20

In more than one receptacle..... 5 00

*Tare.*—Cases strengthened by wooden slats in the form of a frame applied on the long sides and furnished with wood wool, containing American apples, 20;

with cardboard compartment, furnished with wood wool, containing American

apples, 25; other cases containing American apples, 16; otherwise, 21;

casks, 13; baskets, 11.

Apricots, peaches..... 8 00

Apricots..... Free.

Peaches.....

Sent by post in packages weighing not more than 5 kilos..... 2 00

Imported otherwise.....

*Tare.*—Cases, 19; casks, 19; baskets, 11.

Plums of all kinds, cherries, mazzards, wedders..... 6 00

Mellars..... Free.

Plums of all kinds, cherries, mazzards—

Sent by post in packages weighing not more than 5 kilos.....

Imported otherwise.....

Draughts.....

From Sept. 1 to Nov. 30.....

From Dec. 1 to Aug. 31..... 2 00

Other plums..... 2 00

Cherry es—

Free, for use in the distillation of spirits, by process and with control over other uses..... Free.

Other cherries, mazzards..... 1 00

Hips and haws, sloes and other stone or kernel fruit, not separately mentioned above.....

Strawberries..... 20 00

Sent by post in packages weighing not more than 5 kilos..... Free.

Imported otherwise..... 10 00

*Tare.*—Cases, 10; casks, 10; baskets, 6; sacks, 1.

Raspberries, currants, gooseberries, blackberries, myrtles, bilberries, elder berries, juniper berries & other edible berries..... 5 00

*Note No. 1.*—Apples, pears and quinces, fresh, are treated as unpacked if they are imported loose or in bags of at least 50 kilos gross weight in vehicles provided with not more than eight compartments.

Similarly, apples, pears and quinces, fresh, are treated as unpacked if imported loose or in bags of at least 50 kilos gross weight in ships provided with compartments, on condition that the stowage of each compartment is not less than 6 cubic metres.

Compartments of vehicles or ships may be carpeted or covered with straw or lined with paper or straw, or may even be furnished with layers of straw. (*Treaty with Austria-Hungary; partly also in treaty with Switzerland.*)

*Note 2.*—(See note to No. 23)

48 Dried (cut up and peeled or not) —

Apples and pears, including waste capable of use..... 10 00

Apricots and peaches..... 10 00

Plums of all kinds.....

Loose or in sacks or sacks weighing at least 50 kilos gross weight..... 10 00

Loose or in casks or sacks weighing at least 50 kilos gross weight..... 4 00

Packed in other ways..... 15 00

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| FRUIT AND PLANT JUICES.  |                              |  |   |                              |  |
| In boxes weighing at least 10 kilos gross weight .....   | —                            | 5 00                                   | 59 Juices of fruits (except grape) and of edible plants, not containing ether or alcohol, not boiled down, or boiled down without the addition of sugar, sterilized or not:   |                              |  |
| Packed in other ways .....   | 8 00                         | 4 00                                   | Juices of lemons, bit or oranges, and of other tropical fruits .....  | 1 00                         | Free.                                  |
| Other dried fruit .....  | —                            | 6 00                                   | Juices of fruit, not fermented .....  | 6 00                         | 4 00                                   |
| Tare.—Cases; prunes, 10; otherwise, 13; casks, 9; sacks, 1.  | —                            | —                                      | Birch, not fermented, and other edible juices, not separately distinguished .....   | Free.                        | —                                      |
| Crushed, pulped, powdered, or otherwise broken also salted, cooked without sugar, or otherwise specially prepared; fermented Cranberries boiled down without the addition of sugar or syrup .....  | 5 00                         | —                                      | 60 Juices of fruits and plants for industrial or medicinal purposes, not otherwise mentioned not containing ether or alcohol, even inspissated by cooking .....   | —                            | —                                      |
| Other fruit coming under this item .....   | —                            | 4 00                                   |   |                              |  |
| SOUTHERN FRUIT AND FRUIT PEEL.   |                              |  |   |                              |  |
| Bananas, fresh dried and simply prepared ....  | Free.                        | —                                      | COLONIAL PRODUCE AND SUBSTITUTES FOR THE SAME.  |                              |  |
| Oranges, lemons, cedrate, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other southern fruit not specially mentioned in the tariff, fresh .....  | 12 00                        | —                                      | 61 Coffee, also coffee husks:   | 60 00                        | —                                      |
| Oranges .....  | —                            | 3 35                                   | Raw .....   | —                            | —                                      |
| Lemons .....   | —                            | Free.                                  | Tare.—Cases: weighing less than 200 kilos, of soft wood, 16; other, 17; weighing 200 kilos or more, 12; casks, with staves of hard wood, 10; other 8; baskets, 9; bales, 2; sacks: raw coffee, 1.40; other, 1; other wrappers containing raw coffee: Double wrappers of loose woven or net-kind tissues, 1.40; single, of light tissues, 0.80; single, of loose woven or net-kind tissues, 0.65.  | —                            | —                                      |
| Cedrate, bitter oranges, pomegranates, figs, cactus figs, almonds, pistachio nuts, and other Southern fruits not specially mentioned ....  | —                            | 2 00                                   | Roasted, whether ground or not .....  | 85 00                        | —                                      |
| Tare.—Cases: oranges, lemons, bitter oranges, fresh, 18; otherwise, 20; casks, 20; baskets, 13; bales, 6. Also supplementary tare.—Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2.  | —                            | —                                      | Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.  | —                            | —                                      |
| Additional Tare.—Oranges imported unpacked, if dutiable on gross weight, 10. The additional tare shall not be included upon oranges conveyed by railway direct and without transhipment from the country of origin to Germany.   | —                            | —                                      | 62 Coffee substitutes:  | —                            | —                                      |
| Figs, dried; currants; raisins (not enumerated in No. 53) .....  | 24 00                        | —                                      | Chicory (roots), roasted, whether ground or not, mixed with other substances ...  | —                            | 4 00                                   |
| Dried figs, currants .....   | —                            | 8 00                                   | Chicory and other roots and portions of roots suitable for use as coffee substitutes, roasted, ground or not, not mixed with other substances .....   | 10 00                        | —                                      |
| Tare.—Cases: of soft wood containing dried figs, 10; containing currants, 12; of hard wood containing dried figs, 12; of any kind of wood weighing 15 kilos or less and containing raisins, 10; flat cases, rough, of fir, weighing more than 14 kilos, and containing raisins from Smyrna, without wrapper of linen cloth, 10; cases weighing more than 14 kilos, without linen cloth wrapper, of fir, measuring also 150 centimetres in length, 25 centimetres in height and 30 centimetres in width (called half-case), containing Californian raisins, 11; otherwise, 16; with wrapper of linen cloth, 11; otherwise, 15. Casks out of two bales, weighing less than 150 kilos, 10; weighing 150 kilos or more, 7; other cases, weighing less than 300 kilos, 10; weighing 300 kilos or more, 7; bales, 6. Also supplementary tare.—Boxes, 10; small baskets, 10; small cases, 10; small sacks, 2; small bales, 2. | —                            | —                                      | Tare.—Cases, 15; casks, 15; baskets, 9.   | —                            | —                                      |
| Dated, dried; grape-raisins (Traubenrosinen) ..  | 24 00                        | —                                      | Roasted malt, whether ground or not; other substitutes for coffee .....   | 40 00                        | —                                      |
| Tare.—Cases weighing 15 kilos or less, containing grape raisins, 18; otherwise, like in No. 52.  | —                            | —                                      | Tare.—Cases: weighing less than 200 kilos, 17; weighing 200 kilos or more, 12; casks, with staves of hard wood, 12; other, 8; baskets, 9; bales, 2.   | —                            | —                                      |
| Almonds, bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, Mahwa flowers (edible basia flowers) and other Southern fruit not specially mentioned, dried .....   | 30 00                        | —                                      | 63 Cocoa:   | 30 00                        | —                                      |
| Almonds, dried (with or without shell) .....   | —                            | 4 00                                   | Raw, in the bean and broken cocoa .....   | 35 00                        | —                                      |
| Bitter oranges (except those included under No. 57), pomegranates, pistachio nuts, and other Southern fruit not specially mentioned, dried .....   | —                            | 10 00                                  | Roasted, unshelled .....  | —                            | —                                      |
| Tare.—Casks containing "Princesse" almonds, weighing less than 300 kilos, 17; weighing 300 kilos or more, 11; otherwise, like in No. 52.   | —                            | —                                      | Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales, 3; sacks, containing cocoa in the bean, 1.  | 13 00                        | —                                      |
| Pineapples, fresh, even peeled, or cooked without sugar; carob beans, even ground; edible chestnuts (even decorticated, ground or otherwise worked; pine-cone kernels ripe (dried); pine-cone kernels ripe or unripe, shelled, ground or otherwise reduced .....   | 4 00                         | —                                      | 64 Cocoa husks, raw, and roasted or not .....   | 12 00                        | —                                      |
| Carobs, crushed or not .....   | —                            | 1 00                                   | Tare.—Cases, 13; casks, with staves of hard wood, 13; other, 10; baskets, 9; bales, 3.  | 100 00                       | —                                      |
| Edible chestnuts, whether shelled or not; pine-apple kernels, ripe (dried); ripe or unripe, shelled .....  | —                            | 3 00                                   | 65 Tea .....  | —                            | —                                      |
| Citron, cut up or without the rind, in brine or salt water .....   | 30 00                        | 4 00                                   | Tare.—Cases: of rough soft wood, lined with lead foil, 22; lined with tin foil, 21; of wood of all kinds, not lined with lead or tin foil, weighing 20 kilos or less, 21; weighing from 20 to 30 kilos inclusive, 21; weighing over 30 kilos, 19; consisting of three wooden slats lined one upon the other in such a manner that their fibres cross one another perpendicularly, lined with tin plate, and with metal strips at the edges, 14; lined with lead, 16; lined with paper, 16; otherwise, 23. | —                            | —                                      |
| Bitter oranges: unripe (green or yellow, with or without the rind), preserved or not; or brine. Dried up to the size of cherries; coconut ..   | 4 00                         | 3 00                                   | Note.—Tea for the extraction of theine officially denatured may be admitted free of duty by special permission and under control.   | —                            | —                                      |
| Peel of Southern fruits (peels of fruits of the genus citrea), fresh (even in brine) or dried, ground; cedrate, cut up and preserved in brine or salt water .....  | 4 00                         | —                                      | 66 "Paprika" (Spanish pepper), fresh (green) or dried, whether ground, powdered, or preserved in salt water or not .....  | 10 00                        | Free.                                  |
| Southern fruit peels, fresh (even in brine) or dried .....   | —                            | 1 00                                   | Tare.—Cases, 18; casks, 16; baskets, 13; bales, 2.  | —                            | —                                      |
|  |                              |  | 67 Spices, not otherwise mentioned, such as galanga, cloves, guinea-pepper, ginger, cardamoms, mace, nutmegs, mother cloves, clove-bark, annamums, clove stems, black, white and oblong pepper, saffron, star-aniseed (badian), vanilla, real and other cinnamon (cinnamon flowers, cinnamon flower stalks, cassia, white cinnamon, cinnamon roots and the like), even shelled, freed from their oil, ground, powdered, or preserved in brine .....   | 60 00                        | —                                      |
|  |                              |  | Tare.—Cases: nutmegs, 16; otherwise, 18; casks: ground or pulverized pepper, 9; otherwise, 16; baskets, 13; bales, 6; single wrappers of cane mats containing cassia or broken cassia, 3.   | —                            | —                                      |
|  |                              |  | Note to Nos. 66 and 67.—Spices for obtaining volatile oils, as also nutmegs and their seed shells for obtaining expressed nutmeg oil, may be admitted free of duty by special permission and under control.   | —                            | —                                      |
|  |                              |  | OTHER VEGETABLE PRODUCTS FOR INDUSTRIAL OR MEDICINAL USE.   |                              |  |
|  |                              |  | 68 Loofah, bleached or not; "Irish moss;" seaweed of all kinds; sea grass; vegetable hair, whether dried, dyed, or twisted into rope or not; bast, dyed or not; rushes, whether dyed, split, or cut; straw, oyed or split; palm leaves, dried, whether dyed or not (except such as are to be used for purposes of ornamenta-  |                              |  |

OTHER VEGETABLE PRODUCTS FOR INDUSTRIAL OR MEDICINAL USE  
—continued.

|   | General conventional<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|---|--|
| (tion); piassava fibres and stalks; root fibres, stripped; rice roots; esparto grass; all other vegetable substances to be used in the manufacture of brushes, wickerwork, etc., not mentioned nor included elsewhere, whether twisted into ropes or not.....   | Free.                                     | —                                      |
| 59 Rattan (Spanish cane) and other more valuable cane, such as bamboo, partridge cane, sugar cane, etc., raw, a split split.....  | Free.                                     | —                                      |
| 70 Nuts and shells, only capable of being used as material for carving, as well as other vegetable carving material not specified nor included elsewhere, raw; seel corns, pierced, also strung on threads for the purpose of being packed only and dispatched.....   | "   | —                                      |
| 71 Berries, leaves, petals, flowers, buds, herbs, nuts, peels, seeds, shells, roots, and other plants and parts of plants, not otherwise mentioned, for industrial purposes, whether salted, dried, kiln-dried, roasted, peeled, ground, or otherwise broken up or not; fruit kernels not otherwise mentioned, shelled or not; agnolic, raw, or merely pounded and cleared of the wood; teazels; wormwood, whether dried, ground or not.....  | "   | —                                      |
| 72 Yucca bark, whether ground or otherwise broken, cut or not; wild thyme; Iceland moss, and other lichens in a natural state or ground; tamarinde and tamarind pulp; cane cassia; berries, leaves, flowers, petals, buds, herbs, nuts, rinds, shells, seeds, roots, and other plants or parts of plants not otherwise mentioned, for medicinal use, whether salted, dried, kiln-dried, baked, shells, ground, or otherwise broken up or not; woods for medicinal use, whether broken up or not; also dried and powdered pyrethrum flowers..... | 10 00                                     | —                                      |
| 73 Vegetable wax (from palms, palm leaves, or the like) in a natural state.....   | —   | 5 00                                   |
| Vegetable wax (from samac) in a natural state<br>Tara.—4 cases, 15; ensks, 15; bales, 3; sacks, 1.  | —   | 5 00                                   |

## B.—FOREST PRODUCTS.

|   |                        |                       |
|---|------------------------|-----------------------|
| 74 Timber for building and industrial purposes, hereafter not separately distinguished:<br>Rough or merely cut across with the axe or saw, with or without the bark—  |                        |                       |
| Hard.....   | 0 20                   | 0 12                  |
| Soft.....   | and 1 1 80 and 1 1 80  | and 1 0 20 and 1 0 12 |
| Note.—Wood for building and industrial purposes, in the rough or only cut into lengths with an axe or saw, for the domestic or professional use of the inhabitants of the frontier district, so far as it is in lands which can be carried or drawn by animals, is to remain free of duty, but is to be subject to supervision as regards the use it is put to. The quantity is limited to 10 cubic metres—conventional limit 12 cubic metres per calendar year for each person entitled to such importation. (Conventionalized by treaties with Russia and Austria-Hungary.) |                        |                       |
| 75 Hewn longitudinally or otherwise so prepared or cut up with the axe, also sawings produced by rending and shavings intended for the clarification of liquids produced otherwise than by cleaving   |                        |                       |
| Hard.....   | 0 50                   | 0 24                  |
| Soft.....   | and 1 4 00 and 1 1 92  | and 1 0 50 and 1 0 24 |
| 76 Sawn longitudinally or prepared in some other way, not planed—   |                        |                       |
| Hard.....   | 1 25                   | 0 72                  |
| Soft.....   | and 1 10 00 and 1 5 76 | and 1 1 25 and 1 0 72 |
| Note to Nos. 75-76.—According to conventional agreement in regard to Nos. 75 and 76, shingle-boards grooved by the saw only will pay duty under No. 76 as shingle-boards merely sawn. Square timber (baulks, planks &c.), hewn longitudinally, sawn, or otherwise prepared, not planed, having only peg holes, pegs, slots, grooves, or bore holes, will pay a surtax as follows:—If the duty is paid by weight, 100 kilos, 0.20; if the duty is paid by volume: hard wood, cub. met. 1 mk. 60 pfg.; soft wood, cub. met. 1 mk. 30 pfg.                                       |                        |                       |

## Notes to Nos. 71-76.—

1 Wood for building or industrial purposes, steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes:—  
When dutiable by volume..... 1 2 40  
When dutiable by weight—  
Hard wood..... 0 30  
Soft wood..... 0 40  
Wood for building or industrial purposes

1 Marks per cubic metre.

pieces merely steamed (not at the salt, the dried), as also the same wood impregnated or otherwise chemically treated, shall pay the conventional rates of Nos. 74-76 without surtax.  
2 Rafts (timber rafts) shall be dutiable according to component wood.

77 Heather and cone wood (a greenish wood of the West Indies, unwrought and not cut into pieces

78 Cedar wood (also wood for pencils):  
Unwrought or merely cut with the axe or saw, but not sawn longitudinally or otherwise advanced in condition.....

Sawn longitudinally or otherwise advanced in condition, but not planed.....

Note.—Small cedar planks smoothed on one or two of the narrow sides (edge) will not be considered as planed.

79 Timber—boxwood, ebony, mahogany, palisander, teak, *Hydnor* &c.:  
Unwrought or merely cut (into lengths) with the axe or saw.....

Hewn longitudinally or otherwise worked or divided with the axe.....

Sawn longitudinally or otherwise dressed, but not planed.....

80 Railway sleepers, hewn with the axe, whether sawn on only one longitudinal side or not, not planed:

Of hard wood.....

Of soft wood.....

Note.—Sleepers steamed, impregnated, or otherwise chemically treated, shall pay the following surtaxes:—  
When dutiable by volume..... 1 2 40  
When dutiable by weight—  
Of hard wood..... 0 30  
Of soft wood..... 0 40

Note.—Railway sleepers steamed, impregnated or otherwise chemically treated, are dutiable at the conventional rates under No. 80 without surtax.

81 Wooden blocks for paving:

Hard wood.....

Soft wood.....

Note.—Wooden paving blocks steamed, impregnated, or otherwise chemically treated, shall pay a surtax of 0.40 mk. per 100 kilos.

Note.—Blocks for wood paving steamed, impregnated, or otherwise chemically treated, are dutiable at the conventional rates under No. 81, without surtax.

82 Naves, fclies, spokes, as well as pieces of wood recognizable as roughly shaped for these objects.....

Of hard wood.....

Of soft wood.....

83 Wood for ensks (staves and headings), also pieces of wood roughly shaped, recognizable as these articles, not planed or planed:

Of oak.....

Of other hard wood.....

Of soft wood.....

Note. The duty on wood for ensks is not affected by mere treatment with the drawing knife or by smoothening the edges with the plane.

84 Oniers, split or not:

Not peeled, also in bundles.....

Peeled.....

85 Hoop staves (split for the hoops of casks and the like), whether edled or not:

Not barked nor planed.....

Barked, but not planed, barked or not planed, or provided with the incisions necessary for immediate use as hoops.....

Note to Nos. 81 and 85.—Smoothening the split surface which is attendant on the preparation of split osiers or hoop staves by means of the drawing knife or the like is not considered as planing.

86 Wood for the manufacture of mechanically prepared wood pulp (wood paste, &c.), or for chemically prepared wood pulp (cellulose), not more than 1.20 metres long, and not more than 24 centimetres thick at the thin end under control.....

87 Firewood (stack wood [cord wood], stumps, brushwood, fagots, chips [waste], and other scrap wood fit only for use as firewood, roots);

General conventional  
Tariff.  
Marks.

Free.

0 10

and 1 0 60

0 25

0 20

and 1 1 80

0 50

and 1 4 00

1 25

and 1 10 00

0 40

and 1 3 20 and 1 1 33

0 40

and 1 4 40 and 1 1 44

1 25

and 1 5 76

0 72

and 1 4 23

1 00

and 1 8 00

0 72

and 1 5 76

0 72

and 1 4 23

0 30

and 1 2 40 and 1 1 60

0 40

and 1 3 20 and 1 2 40

0 40

and 1 2 40 and 1 1 80

0 55

4 00

3 00

0 35

4 00

3 00

Free.

1 Marks per cubic metre.



## GERMANY.

2 Fachl.

## MEAT AND PREPARATIONS OF MEAT—continued

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| than by post, of separate pieces of fresh or simply prepared meat, or of bacon, in quantities not exceeding 2 kilos for the use of the inhabitants of said regions.  |                              |  | more than 5 kilos, 16. Baskets, 13 and bales, 6;—for caviar and substitutes for caviar; for caviar pickle, only when imported in flasks, jars or like receptacles.  |                              |  |
| The exemption from duty granted under the conventions in favour of imports from Russia, Switzerland and Austria-Hungary, is not limited to any particular local districts, nor will proof be required that any local necessity exists; as regards Russia, this concession shall only extend to fresh or simply prepared pork.  |                              |  | <i>Note.</i> —Salted roe not intended for use as food, will be admitted duty free officially made unfit for consumption.  |                              |  |
| <b>110 Poultry:</b>  |                              |  | <b>ANIMALS NOT ENUMERATED ABOVE.</b>  |                              |  |
| Killed, not prepared, carved up or not . . . . .   | 30 (9)                       | 14 00                                  | <b>119 Sea shellfish, live or merely cooked or salted, whether shelled or not:</b>  |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | Oysters (gross weight) . . . . .  | 100 00                       | 65 00                                  |
| Larded, or otherwise simply prepared . . . . .   | 35 00                        | 20 00                                  | Other . . . . .   | Free.                        | —                                      |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | <i>Note.</i> —The Bundesrath is empowered to grant exemption from duty for oyster spawn.  |                              |  |
| Prepared more delicately for the table . . . . .   | 75 (9)                       | —                                      | <b>120 Snails of all kinds, live or simply cooked or salted; frogs' legs, fresh, or simply cooked or salted.</b>  |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  | <b>121 Tortoises: Land, fresh-water, or marsh tortoises, live or killed, including those merely boiled or salted.</b>   |                              |  |
| <i>Note.</i> Dead poultry fit for consumption is dutiable as killed poultry, not prepared.   |                              |  | Sea turtle, living or dead, including those merely boiled or salted (gross weight)  | 100 00                       | —                                      |
| <b>111 Game (furred):</b>  |                              |  | <b>122 Fresh-water crustaceans:</b>   |                              |  |
| Dead, not prepared, carved up or not . . . . .   | 30 (4)                       | 20 00                                  | Living or merely boiled . . . . .   | Free.                        |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | Shelled (crab flesh); the same prepared in any way . . . . .  | 60 00                        | —                                      |
| Larded or otherwise simply prepared . . . . .  | 35 00                        | —                                      | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.  |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | <b>123 Sea crustaceans, living or not, including those merely boiled or salted, whether shelled or not (gross weight):</b>  |                              |  |
| Prepared more delicately for the table . . . . .   | 75 (9)                       | —                                      | Loysters and crayfish . . . . .   | 100 00                       | 65 00                                  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  | Additional <i>Tare.</i> For dead lobsters, even simply cooked or salted or freed from their shell, intestines, roe, &c., in airtight receptacles; imported unpacked or in unusual receptacles (heavy and strong cases, also casks), 19.   | 24 00                        | —                                      |
| <b>112 Game (feathered):</b>   |                              |  | <b>124 Sea crustaceans, sea shellfish, snails, and tortoises; also frogs' legs, prepared otherwise than by merely cooking or salting . . . . .</b>  | 75 00                        | —                                      |
| Dead, not prepared, carved up or not . . . . .   | 45 00                        | 20 00                                  | <i>Tare.</i> —Cases: oysters and lobsters in tins, 16; otherwise, 20; casks, 20; baskets, 13; bales, 6.   |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | <b>125 Live animals, not elsewhere enumerated . . . . .</b>   | Free.                        | —                                      |
| Larded, or otherwise simply prepared . . . . .   | 60 00                        | 20 00                                  | <b>ANIMAL FATS.</b>   |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 3.  |                              |  | <b>126 Greases and grease-like fats (hogs' lard, goose grease, beef marrow, oleomargarine, and other analogous fats) . . . . .</b>  | 12 50                        | 14 00                                  |
| Prepared more delicately for the table . . . . .   | 75 00                        | —                                      | <i>Tare.</i> —Hogs' fat and goose fat: cases, 12; casks, weighing more than 150 kilos, 16; weighing 150 kilos or less, 12; tubs of hard wood with iron hoops, 16; with wooden hoops, 16; of soft wood with iron hoops, 11; with wooden hoops, 16; tubs, 12. Round tins with adjustable and easily removable tin lids, furnished with inner cardboard disc, without loops or handles, 6. Lard: casks of galvanized cardboard, not ornamented (called Hermy's casks), 8. Greases similar to lard: cases, 13; oak casks with at least 14 wooden hoops, or two iron and at least 12 wooden hoops, weighing 170 kilos, or more, 17; other casks of hard wood weighing 150 kilos, 15; otherwise, 13; tubs, 16; pails, 15. |                              |  |
| <i>Note to Nos. 110-112.</i> —Edible entrails of game or poultry are subject to the duties provided for dead game or poultry.  |                              |  | <b>127 Hogs' fat and goose fat, raw (not rendered nor pressed), with the exception of bacon and intestinal fat; also edible greases . . . . .</b>   | 5 00                         | —                                      |
| <b>113 Meat-extract and meat-juice tablets, soup tablets, liquid and condensed beef tea, meat peptone . . . . .</b>  | 30 00                        | —                                      | <b>128 Intestinal fat, "premier jus" . . . . .</b>  | 7 00                         | —                                      |
| <i>Tare.</i> —Cases: containing meat extract in flasks, glass or other jars, 31; weighing 60 kilos or less, containing meat extract in tins, 16; weighing more than 60 kilos, containing meat extract in tins, 11; otherwise (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Casks: meat extract (for liquid goods, only when imported in flasks, glass jars or like receptacles), 16. Baskets 9 and bales 3, for not liquid goods, and for liquid goods only when imported in flasks, glass jars or like receptacles. |                              |  | <i>Note.</i> —"Premier jus," officially rendered unfit for consumption (denatured) also pressed tallow . . . . .  | 2 50                         | —                                      |
| <b>114 Sausages of butchers' meat . . . . .</b>  | 70 00                        | 40 00                                  | <i>Note to Nos. 126, 127 and 128.</i> —Cases and grease-like fats of the kinds specified, for the manufacture of soap or candles, by special permission and under control, or if previously officially denatured . . . . .  | 2 00                         | —                                      |
| " of poultry or game . . . . .   | 70 00                        | —                                      | <b>130 Bone-fat; waste fat (suint, blue fat, grease from wool washing, father's fat, natural or artificial tanning fat) . . . . .</b>   | 2 00                         | —                                      |
| <i>Tare.</i> —Cases, 16, casks, 16; baskets, 9; bales, 3.  |                              |  | <b>131 Fish and seal blubber; train oil, fish or seal's, raw or refined, in bottles or not; whale grease and other greases prepared from train oil in the same way as whale grease; also grease from whales' bones . . . . .</b>  | 3 (9)                        | —                                      |
| <b>FISH AND SALTED FISH ROE</b>  |                              |  | <b>132 Animal fats, not elsewhere enumerated, raw, melted, or pressed . . . . .</b>   | 2 (9)                        | —                                      |
| <b>115 Fish, live or dead, fresh, also in ice:</b>   |                              |  | <i>Note to Nos. 130-132.</i> —If waste fats become liquid at a temperature to be determined by the Bundesrath, they will become subject to duty under No. 172. On the other hand, animal fat not specially enumerated in a liquid state, will be treated as fatty oils.   |                              |  |
| Carp . . . . .   | 15 00                        | —                                      | <b>AGRICULTURAL ANIMAL PRODUCE NOT ELSEWHERE MENTIONED.</b>   |                              |  |
| Pond carp, living . . . . .  | Free                         | —                                      | <b>133 Milk, cream, fresh, even sterilized or tepidized; butter milk and whey . . . . .</b>   | Free.                        | —                                      |
| Carp, not living . . . . .   | 10 00                        | —                                      | <i>Note.</i> —Unmilked milk, out of which the greater part of the whey has been extracted, is dutiable as cheese.   |                              |  |
| <i>Tare.</i> Carp, not living, cases, 20; casks, 20; baskets, 20; matting, 20; living carp: casks, 60; tubs, 40.   |                              |  |   |                              |  |
| Other . . . . .  | Free.                        | —                                      |   |                              |  |
| <b>116 Herrings, salted, not cut open:</b>   |                              |  |   |                              |  |
| In whole, half, quarter, or half-quarter casks (cask) . . . . .  | 3 00                         | —                                      |   |                              |  |
| Otherwise packed, also salted herring roe and herring pickle . . . . .   | 2 00                         | —                                      |   |                              |  |
| <i>Additional Tare.</i> —For salted herrings imported unpacked, 30.  |                              |  |   |                              |  |
| <b>117 Fish, prepared (with the exception of salted herrings not cut open):</b>  |                              |  |   |                              |  |
| Dried, salted, or otherwise simply prepared without vinegar, oil or apices . . . . .   | 3 00                         | —                                      |   |                              |  |
| Simply prepared with vinegar, oil, or apices . . . . .   | 12 00                        | —                                      |   |                              |  |
| Prepared more delicately for the table . . . . .   | 75 00                        | —                                      |   |                              |  |
| <i>Tare.</i> Cases, 20; casks, 20; kegs with-out other receptacles, containing anchovies, 20; baskets, 13; bales, 6.   |                              |  |   |                              |  |
| <b>118 Caviar and substitutes for caviar (salted fish roe), even if pressed or smoked; caviar pickle . . . . .</b>   | 30 00                        | 160 00                                 |   |                              |  |
| <i>Tare.</i> —Cases: Caviar in tins, 17; otherwise (for caviar pickle, only when imported in flasks, glass jars or like receptacles), 20. Casks (for caviar pickle, only when imported in flasks, jars or like receptacles): weighing 5 kilos or less, with wooden hoops, 13; other, 20; weighing  |                              |  |   |                              |  |

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|---|------------------------------|--|
| Butter, fresh, salted, or melted .....  | 30 00                        | 20 00                                  | 149 Birds' skins, heads, wings, and other parts of birds' skins, whether dyed, dried, or prepared merely for protection against decay and moths or not .....  | 3 00                         | —                                      |
| <i>Tare.</i> —Pots, 16; cases, 13; casks: of oak, weighing less than 50 kilos, 15; weighing 50 kilos or more, 13; of other hard wood, more particularly beech, 11; of soft wood: weighing less than 50 kilos, 11; weighing 50 kilos or more, 10; tubs: of hard wood, 13; of soft wood: Finnish butter imported by sea, if the tubs are heavier than other usual tub packages for butter, 15; otherwise, 11; baskets, 7.   |                              |  | 150 Quills (for writing), whether dyed or prepared or not .....   | Free.                        | —                                      |
| Cheese .....  | 30 00                        | —                                      | 151 Bristles, substitutes for bristles, of horn, whalebone, or similar animal substances .....  | "                            | —                                      |
| Millstone-shaped hard cheeses, each of a weight of at least 40 kilos; Stracchino (Gorgonzola, Frontina and Parmesan) .....  | —                            | 15 00                                  | 152 Silkworms' cocoons .....  | "                            | —                                      |
| <i>Tare.</i> —Cases: weighing less than 50 kilos, 16; weighing 50 kilos or more, 13; casks, 11; tubs: of soft wood containing Parmesan: weighing less than 50 kilos, 13; weighing 50 kilos or more, 9; otherwise: weighing 100 kilos or less, 13; weighing more than 100 up to 150 kilos inclusive, 9; weighing more than 150 up to 250 kilos inclusive, 8; weighing more than 250 kilos: containing hard cheeses in the shape of millstones, weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6. |                              |  | HIDES AND SKINS.  |                              |  |
| Eggs of poultry or game birds, raw or only cooked in the shell; also dyed, painted, or ornamented in any other way .....  | 6 00                         | 2 00                                   | 153 Hides and skins for the preparation of leather (green, salted, limed, dried), also with the hair taken off and split, but not further worked, as well as parts of such hides and skins, such as flanks, bellies, throats, necks and heads; also leather glue, stork; skins of fish and reptiles, raw .....  | "                            | —                                      |
| Tolk of egg, liquid, whether salted or treated with other preservatives or not; yolk of egg, dried, also in powder; eggs beaten up without the shell (yolk and white mixed) .....   | 8 00                         | 2 00                                   | 154 Skins of hares and rabbits, raw .....   | "                            | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6. All these tares for non-liquid goods and for liquid goods, only when imported in flasks, tins or like receptacles.   |                              |  | 155 Skins to be prepared for furriers' work, with the exception of those mentioned in No. 154, raw .....  | "                            | —                                      |
| <i>Note.</i> —Yolk of egg for manufacturing purposes will be admitted free of duty if officially denatured, or if subject to supervision as to the use thereof. (Conventionalized by treaty with Austria-Hungary.)  |                              |  | RAW MATERIALS OF ANIMAL ORIGIN, NOT OTHERWISE DISTINGUISHED.  |                              |  |
| White of egg, liquid, whether salted or treated with other preservatives or not .....   | Free.                        | —                                      | AND WASTE PRODUCTS.   |                              |  |
| Honey, in hives, skeps, boxes, or in hives: When the weight of the hive, &c., including the contents, is .....  |                              |  | 156 Horns, antlers, bones, hoofs, claws, birds' beaks, teeth, not manufactured, whether cut into lengths or not; dyed pieces of deers' antlers, serving as raw material for the manufacture of buttons and similar articles; shells of mollusks &c. (with or without pearls), and corals, raw, and in powder or crushed; tortoiseshells (whole), porcupines' quills, raw whalebone, and all other carving materials of animal origin, raw .....   | Free.                        | —                                      |
| Not more than 15 kilos .....  | 40 00                        | —                                      | 157 Guts and stomachs of cattle, fresh, dried or salted, not for eating; bladders (except isinglass), fresh or dried; gold-beaters' skin, cut up; reinnet, condensed or not, not alone held .....   | "                            | —                                      |
| More than 15 kilos .....  | —                            | —                                      | 158 Animal charcoal, bone ash .....   | "                            | —                                      |
| <i>Tare.</i> —Hives and skeps containing honey in the comb, 30; cases: honey in the comb, 20; extracted honey and artificial honey: in tins, 9; in flasks or like receptacles, 20; casks: honey in the comb, 20; unextracted honey fully crushed, together with combs (raw honey), 10; extracted and artificial honey: in tins, 9; in flasks or like receptacles, 20; tubs: honey in the comb, 11; skeps: honey in the comb, also extracted, and artificial honey in flasks or like receptacles, 13.                  |                              |  | 159 Sponges (sea sponges):<br>Raw or merely beaten; waste of prepared sponges .....   | 20 00                        | Free.                                  |
| <i>Note.</i> —Live bees with honey in hives, skeps, or boxes, if the weight of the hive, &c., including the contents, exceeds 15 kilos, may be admitted free of duty on proof that they have been sent abroad for a temporary period and have gone out of the free circulation in Germany.  |                              |  | Prepared (washed or bleached) .....   | 20 00                        | Free.                                  |
| Honey, in the comb, or extracted, or in hives, skeps, or boxes (without living bees); also artificial honey .....   | 40 00                        | —                                      | Fixed in holders of tin plate or the like (writing-tablet sponges) .....  | 20 00                        | —                                      |
| <i>Tare.</i> —Hives and skeps containing honey in the comb, 20; cases: honey in the comb, 20; extracted honey and artificial honey: in tins, 9; in flasks or like receptacles, 20; tubs: honey in the comb, 11; skeps: honey in the comb, also extracted, and artificial honey in flasks or like receptacles, 13.   |                              |  | <i>Tare.</i> —Cases, 40; casks, 40; bales, 5.   |                              |  |
| Beeswax and other insects' wax in a natural state; also, unrefined, extracted .....   | 10 00                        | —                                      | 160 All raw animal substances not otherwise mentioned, e.g., eggs, other than those of poultry or game birds (fish eggs, fresh; also fecundated silkworms' eggs and the like), outlash bone, fish scales, ants' eggs, silk-worm gut, ox gall, ambergris, castoreum, musk, civet, cantharides, oil beetles (meloe), animal sinews, very roughly prepared for sticks, riding whips, &c. ....  | Free.                        | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; bales, 6; sacks, 1.   |                              |  | 161 Blood of slaughtered animals, liquid or dried; animal sinews, dried or not; refuse of skin, also of salted fish; dung of animals (stable refuse), dried or not; refuse of seal liver and the like, obtained after extracting the train oil, only utilizable as manure; also similar residues of fish and seal blubber; greaves (the residuum left by the melting down of tallow from animal fat) and compressed grease blocks; dead animals manifestly incapable of being used for human food, dried or not and similar waste .....           | "                            | —                                      |
| SPERMACEI AND ISINGLASS.  |                              |  |   |                              |  |
| Spermaceti, refined or not .....  | 15 00                        | —                                      | D.—PRODUCTS OF INDUSTRIES CONNECTED WITH AGRICULTURE.   |                              |  |
| <i>Tare.</i> —Cases, 13; casks, 13.   |                              |  | MILL PRODUCTS FROM CORN, RICE AND PULSE.  |                              |  |
| Isinglass, real and artificial .....  | 10 00                        | —                                      | 162 Meal, baked or roasted or not:<br>Meal of grain, excepting oats; meal of malt (with the exception of baked or roasted malt meal); meal of rice or pulse .....   | 18 75                        | —                                      |
| Imitation isinglass (Japanese vegetable gelatine, agar-agar, Kanten) .....  | —                            | Free.                                  | Meal of grain, excepting oats, whether baked or roasted or not .....  | —                            | 10 30                                  |
| <i>Tare.</i> —Cases, 20; casks, 20; bales, 6.   |                              |  | Meal of malt, not baked or roasted .....  | —                            | 13 00                                  |
| ANIMAL TEXTILE MATERIALS, HAIR, FEATHERS, AND BRISTLES.   |                              |  |   |                              |  |
| Sheep's wool (also gloves' wool), raw; also washed .....  | Free.                        | —                                      | Ofoats .....  | 18 75                        | —                                      |
| Hair of the vicuña, camel, goat, Angora goat (mohair), as well as all other animals of the goat tribe; of the hare, Angora rabbit, rabbit, beaver, monkey, muskrat, and nutria hair; coarse hair of cattle, deer, dogs, swine, and other similar animals; all these boiled or not .....   | "                            | —                                      | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 13; bales, 6; sacks containing grain meal, 1.  |                              |  |
| Horsehair (from the mane or the tail), boiled or not .....  | "                            | —                                      | 163 Rice, <i>pearled</i> .....  | 6 00                         | 4 00                                   |
| Feathers for beds, whether cleaned or prepared (stripped, &c.) or not .....   | 2 00                         | Free                                   | <i>Note.</i> —Pearled rice for the manufacture of starch, under control .....   | 4 00                         | —                                      |
| Ornamental feathers, whether dyed or merely strung upon threads of textile materials for the purposes of being packed or dispatched, not prepared .....   | 2 00                         | —                                      | 164 Pearled grain, grits, and groats of corn .....  | 18 75                        | —                                      |
|   |                              |  | Pearled grain, grits and groats of corn, excepting oats .....   | —                            | 12 00                                  |
|   |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 13; bales 6.   |                              |  |
|   |                              |  | 165 Other mill products:<br>Of corn (manufactured or not), with the exception of oats, or of pulse; also rolled rice .....  | 18 75                        | —                                      |
|   |                              |  | Ofoats, malted or not .....   | 18 75                        | —                                      |
|   |                              |  | <i>Note to Nos. 162, 164 and 165.</i> —In cases of local necessity the Bundesrath is empowered to allow, for certain districts, the duty-free importation, other than by post, of mill produce (except rice, groats and rolled rice) in quantities not exceeding 3 kilos for inhabitants of the frontier district. The exemption from duty granted under the conventions in favour of imports from Switzerland and Austria-Hungary, is not limited to any particular local districts, nor will proof be required that any local necessity exists. |                              |  |



|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| PRODUCTS OF OIL MILLING, AND OF OTHER PROCESSES FOR THE<br>EXTRACTION OF FATTY OILS.   |                              |  |   |                              |  |
| 166 Fatty oils; in casks—  |                              |  | SUGAR.  |                              |  |
| Cocoa and rape-seed oils .....   | 12 00                        | —                                      | 176 Cane, beet and other sugar of the chemical<br>composition of cane sugar (saccharose):   |                              |  |
| Linseed oil .....  | 4 00                         | —                                      | Refined .....   | 40 00 (†)                    | —                                      |
| Additional tare for linseed oil: im-<br>ported in vehicles made to transport<br>oil in bulk, 20.   |                              |  | Other, solid and liquid, of all kinds; also "fill-<br>massen" and sugar drainings (syrops and<br>molasses); beet-root juice, maple juice .....  | 40 00 (†)                    | —                                      |
| Note.—Sesame oil, officially made unfit<br>for consumption (denatured) .....   | 5 00                         | —                                      | <i>Tare.</i> —Cane: sugar candy, 9; other<br>solid sugar, 13. Casks, with staves of hard<br>wood: raw sugar, 12; solid sugar for con-<br>sumption, the produce of the sugar cane, 8;<br>other solid sugar for consumption: in pow-<br>der (ground sugar), 13; others, 14.<br>Other casks: loaf sugar, 8; sugar candy, 7;<br>other solid sugar, 10. Baskets: canisters:<br>raw and powdered sugar, 8; other solid<br>sugar, 7; other baskets, 7. Bales: cane<br>sugar, 2; sacks: cane sugar, 1.  |                              |  |
| Note to No. 166.—If, on the importation<br>of olive oil into Germany, proof is<br>required that such oil contains no admix-<br>ture of other oil, certificates to that effect<br>issued by those scientific institutions<br>in Italy authorized for that purpose by<br>agreement between the two Govern-<br>ments, shall be recognized in Germany,<br>and consignments of oil accompanied by<br>such certificates shall not be subjected to<br>a fresh examination, provided that it<br>appears from such certificates that the<br>examination of the oil has been conducted<br>in accordance with the regulations to be<br>established by agreement between the<br>two Governments. | 10 00                        | Free.                                  | 177 Starch sugar (grape sugar, glucose, dextrose,<br>maltose), fruit sugar (levulose), and other<br>kinds of fermentable sugar not otherwise<br>mentioned, crystallized or in the form of<br>syrup; also dextrin syrup; burnt sugar of all<br>kinds; sugar for coloring purposes, free from<br>dextrin (for coloring rum), or containing<br>dextrin (for coloring beer); sugar coloring.<br>So-called coffee essence, consisting of com-<br>mercialized (burnt) molasses without addition .....   |                              |  |
| This does not affect the right of the<br>German officials to test oil imported with<br>such certificates, in cases where doubt<br>arises. ( <i>Final protocol to the treaty with<br/>Italy.</i> )  | 10 00                        | —                                      | <i>Tare.</i> —Like in No. 176.  |                              |  |
| Note.—Pure olive oil, officially made<br>unfit for consumption (denatured) .....   | 2 00                         | —                                      | Milk sugar (lactose) .....  | 80 00                        | 40 00                                  |
| Olive husk oil, ("lavatul") and oil extracted<br>by sulphide of carbon .....   | 2 00                         | Free.                                  | <i>Tare.</i> —Cane, 20; casks, 20; baskets, 13;<br>bales 6.   |                              |  |
| Cotton-seed oil .....  | 12 50                        | —                                      | BEVERAGES.  |                              |  |
| Note.—Cotton-seed oil officially ren-<br>dered unfit for consumption (denatured)<br>Additional tare for cotton-seed oil:<br>imported in vehicles made to transport<br>oils in bulk, 21.  | 5 00                         | —                                      | Brandsies of all kinds, including alcohol;<br>arrack, rum, cognac, blended brandsies;<br>mixtures of alcohol with ether, and<br>solutions of ether in alcohol:  |                              |  |
| Wood oil ("Holzöl") .....  | 4 00                         | —                                      | 178 In casks—   |                              |  |
| Castor oil .....   | 9 00                         | 2 00                                   | Liqueurs .....  | 350 00                       | —                                      |
| Note.—Castor oil officially rendered<br>unfit for consumption (denatured) .....  | 2 00                         | —                                      | Other brandsies .....   | 275 00                       | —                                      |
| Other fatty oils .....   | 10 00                        | 9 00                                   | <i>Tare.</i> —Double casks: weighing less<br>than 300 kilos, 12; weighing 300 kilos or<br>more, 8. Double casks: weighing less than<br>300 kilos, 12; weighing 300 kilos or more, 8.<br>Additional tare on importation in<br>vehicles made to transport liquids in<br>bulk; liqueurs and other compounded<br>brandsies, 17; arrack, rum, cognac, 10;<br>otherwise, 25.  |                              |  |
| Note.—Fatty oils not specially men-<br>tioned, officially denatured .....  | 4 00                         | —                                      | 179 In other receptacles .....  | 350 00                       | —                                      |
| 167 In receptacles other than casks—   |                              |  | <i>Tare.</i> —Cane, 24; casks, 24; baskets, 16.   |                              |  |
| Olive oil .....  | 20 00                        | (†) 10 00                              | Wine and fresh grape must, even sterilized:   |                              |  |
| Cotton-seed, beech-nut, ground-nut, poppy-<br>seed, niger, sesame and sunflower oils .....   | 20 00                        | —                                      | 180 In casks or tank wagons of an alcoholic<br>strength of—   |                              |  |
| Castor and other fatty oils not elsewhere<br>mentioned .....   | 20 00                        | —                                      | Not more than 14 per cent. of the weight  | 24 00                        | —                                      |
| Castor oil in tin receptacles, weighing, with<br>the tin, at least 15 kilos .....  | —                            | 2 00                                   | More than 14, but not more than<br>20 per cent. ....  | 30 00                        | —                                      |
| Note.—Castor oil in tins, weighing gross<br>at least 15 kilos, officially rendered unfit<br>for consumption (denatured) .....  | 2 00                         | —                                      | More than 20 per cent. ....   | 160 00                       | —                                      |
| <i>Tare.</i> —Cane, 20; casks, 20; baskets, 16.  |                              |  | Note 1.—Wine of an alcoholic strength<br>of not more than 20 per cent. of the<br>weight, and fresh must:  |                              |  |
| 168 Vegetable fats:  |                              |  | Red wine, and fresh must of red wine<br>for blending, under control .....   | —                            | 15 00                                  |
| Cocoa butter (cocoa oil) .....   | 35 00                        | —                                      | Wine for the manufacture of cognac,<br>under control .....  | —                            | 10 00                                  |
| <i>Tare.</i> —Cane, 16; casks, 16; baskets,<br>9; bales, 2.  |                              |  | Marsala, Port and Madeira .....   | —                            | 20 00                                  |
| 169 Nutmeg butter (nutmeg balsam); laurel oil,<br>of a buttery nature .....  | 9 00                         | —                                      | Other wine of an alcoholic strength<br>of not more than 14 per cent. of<br>the weight .....   | —                            | 20 00                                  |
| In casks .....   | 9 00                         | —                                      | Note 2.—As wines for blending at the re-<br>duced rate of 15 marks per 100 kilos are<br>to be admitted, only those natural red<br>wines and must of red wine which con-<br>tain at least 9.5 per cent. and not<br>more than 20 per cent. of the weight<br>of alcohol, or, as regards must, the<br>corresponding equivalent of fruit sugar,<br>and which contain at least 28 grammes of<br>dry extract to the litre at 15°C., so<br>far as they are really used for blending<br>purposes in accordance with the pre-<br>scribed regulations. |                              |  |
| In other receptacles .....   | 20 00                        | —                                      | By blending is meant the mixing of<br>white or red wine with wine or must<br>of the above-mentioned descriptions,<br>so that the latter does not exceed 50<br>per cent. of the whole mixture when<br>the wine to be blended is white, or 33 1/3<br>per cent. when the wine to be blended is<br>red. ( <i>Treaty with Italy.</i> )   |                              |  |
| 170 Cotton stearine oil .....  | (?) 12 50                    | —                                      | Note 3.—As Port and Madeira are solely<br>to be considered wines originating in the<br>viticultral districts of the Portuguese<br>regions Douro or the Island of Madeira,<br>shipped through the Ports of Oporto and<br>Funchal accompanied by certificates of<br>origin and genuineness issued by the<br>proper Portuguese authorities.  |                              |  |
| Note.—Cottonstearine oil for the manu-<br>facture of soap or candles, with certificate<br>of permission, and under control, or<br>officially denatured .....   | 5 00                         | —                                      | <i>Tare.</i> —Double cases, 11; double<br>casks, 11.  |                              |  |
| 171 Palm oil, palm-nut oil, cocoa-nut oil, and other<br>vegetable greases, e.g., Shea butter, vateria<br>tallow, not intended for food .....   | 2 00                         | —                                      | (†) In accordance with Articles 3 to 5 of the Sugar Convention con-<br>cluded on the 6th March, 1902, between the German Empire and divers<br>other countries, and with Article 3 of the Law dated January 4, 1903,<br>amending the fiscal sugar law, the duties on refined sugar and on<br>all solid or liquid sugars have been fixed at these rates for the whole<br>continuance of said convention.  |                              |  |
| Note.—Vegetable tallow intended for<br>human food will pay duty as margarin.   |                              |  |   |                              |  |
| 172 Oleo acid (oleine) and oil dregs .....   | 4 00                         | —                                      |   |                              |  |
| Olein .....  | —                            | 3 00                                   |   |                              |  |
| STARCH AND STARCH PRODUCTS, WITH THE EXCEPTION OF PERFUMED<br>POWDERS AND POWDER REPRESENTED BY ITS RECEPTACLE TO<br>BE AN ARTICLE OF TOILET (COSMETIC).   |                              |  |   |                              |  |
| 173 Starch, green or dry, ground or not .....  | 16 00                        | 14 00                                  |   |                              |  |
| <i>Tare.</i> —Cane, 14; casks, 9;—for starch,<br>except liquid .....   |                              |  |   |                              |  |
| 174 Dextrin, roasted starch (diogenum), starch paste<br>("weavers' dressing"), blend or dried, tra-<br>gacanth and other adhesive and surface-<br>dressing substances containing starch;<br>gluten, whether granulated, dried, or fermen-<br>ted or not (glue of albanum); gluten meal, ...  | 18 00                        | —                                      |   |                              |  |
| <i>Tare.</i> —Cane, 14; casks, 9;—for produce<br>of starch factories, except liquid .....  |                              |  |   |                              |  |
| 176 Arrowroot, sago and sago flour, manioc, tapioca,<br>East Indian flour, salsp powder, sago substitu-<br>tes (potato meal and semolina) .....  | 16 00                        | —                                      |   |                              |  |
| <i>Tare.</i> —Cane, sago, sago substitutes, sago<br>flour, tapioca, 12; otherwise, 14; casks, 9.   |                              |  |   |                              |  |

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|---|------------------------------|--|
| Additional tare on importation of wine and grape must, in vehicles made to transport these liquids in bulk, 17.   |                              |  | bottles, jars or like receptacles), 24. Baskets (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 7.   |                              |  |
| In other receptacles—   |                              |  | WATER AND ICE.  |                              |  |
| Sparkling wine.....   | 180 00                       | —                                      | 190 Mineral waters, natural and artificial, inclusive of the bottles and jars.....  | Free.                        | —                                      |
| Tare.—Cases, weighing more than 100 kilos, 18; Casks, weighing 100 kilos or less, containing whole bottles, 22; containing half bottles, 24; weighing more than 100 kilos, 18; Baskets, weighing 40 kilos or less, 12; weighing more than 40 kilos, 10.   |                              |  | <i>Note.</i> —Mineral waters in bottles which are subject to a duty of more than 3 marks, or in jars that are subject to a duty above 1 mark per 100 kilos, shall be charged with their containers at the rate applicable to the same.  |                              |  |
| Other wine and fresh must.....  | 48 00                        | —                                      | Mineral waters, natural and artificial, inclusive of bottles of colored glass, are also, under Convention, duty free if these receptacles are those usually in use in the trade for the kind of mineral water contained therein.  |                              |  |
| Tare.—Cases, 24; casks, 24; baskets, 16.  |                              |  | 191 Other natural waters, distilled or not; ice, raw, natural and artificial.....   | Free.                        | —                                      |
| Must of grapes, boiled down, with or without sugar, or otherwise condensed (grape syrup), whether free of alcohol (sterilized before fermentation); extract of dried grapes, wine called "Griechischer Saft," wine must of all kinds in hermetically sealed receptacles....                     | 80 00                        | —                                      | WASTE FROM THE MANUFACTURE OF AGRICULTURAL PRODUCTS.  |                              |  |
| Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6. All these tares when the goods are imported in bottles, jars or like receptacles.  |                              |  | 192 Bran, also pressed maize bran (maize, oil cake), rice refuse (refuse from husking and pearling rice), ground or not, exclusively for use as food for cattle.....  | Free.                        | —                                      |
| Wine of grapes, liquid, dregs of wine still capable of being used for wine.....   | 24 00                        | —                                      | 193 Residuum, solid, from the manufacture of fatty oils, whether ground or in the form of cakes (oil cakes) or not; also almond bran.....   | "                            | —                                      |
| Tare.—Double cases, 11; double casks, 11; cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.  |                              |  | 194 Residuum from the production of starch, exclusively for use as food for cattle; spirits of wine wash (distillers' wash), dried or not; molasses wash.....   | "                            | —                                      |
| Medicinal wine and similar beverages containing wine prepared for the table; all artificially prepared beverages (essences or tinctures), with addition of vinous or aqueous extracts, of spices and sugar, prepared in a similar manner with wine without the addition of brandy:              |                              |  | 195 Exhausted mash of sugar-beet root, pressed or not: Fresh.....   | 1 00                         | —                                      |
| In casks.....   | 24 00                        | —                                      | Dried (kilo-dried).....   | "                            | —                                      |
| Fermouth of an alcoholic strength not exceeding 20 per cent. of the weight.....   | —                            | 20 00                                  | <i>Note.</i> —Sugar beet root, mash, kilo-dried, may be imported duty free if returned under contract to the home producer, who supplied the beet roots to foreign sugar works.   |                              |  |
| Tare.—Double cases, 11; double casks, 11.   |                              |  | 196 Pressed grape dregs.....  | 5 00                         | 1 00                                   |
| Additional tare on importation in vehicles made to transport liquids in bulk, 17.   |                              |  | <i>Note.</i> —Peeled grape dregs intended for the manufacture of cognac and other brandy will be admitted free of duty under control. (Conventionalized by treaty with Austria-Hungary.)  |                              |  |
| In other receptacles.....   | 48 00                        | —                                      | 197 Other dregs, dried or not; sprouts of malt....  | Free.                        | —                                      |
| Fermouth of an alcoholic strength not exceeding 20 per cent. of the weight.....   | —                            | 30 00                                  | E.—PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN NOS. 1 TO 197 OF THE TARIFF.   |                              |  |
| Tare.—Cases, 24; casks, 24; baskets, 16.  |                              |  | 198 Common bakers' produce (without the addition of eggs, groats, spices, sugar, or the like)..<br>Tare.—Cases, 13; casks, 13; bales, 6.  | 16 00                        | 10 20                                  |
| Fruit wine (also fruit juice in process of fermentation), and other fermented beverages made of the juices of fruit or vegetables, as well as other artificially prepared beverages, without admixture of brandy or wine, including malt wine and mead; milk wine (Korn), and kefir:            |                              |  | <i>Note.</i> —The Bundesrath is empowered to allow in certain frontier regions in case of local necessity, the duty free importation, otherwise than by post, of common bakers' produce for the inhabitants of said regions in quantities not exceeding 3 kilos.  |                              |  |
| In casks.....   | 24 00                        | —                                      | The exemption from duty granted under the Conventions in favour of imports from Switzerland and Austria-Hungary, is not limited to any particular local frontier districts, nor will proof be required that any local necessity exists.   |                              |  |
| Fruit wine (whether in process of fermentation or not).....   | —                            | 3 00                                   | 199 Bakers' produce, other, including cakes and biscuits; also wafers of flour, groats or gluten, with the addition of sugar or spices..<br>Tare.—Cases, 20; casks, 20; baskets, 13; bales, 6.  | 60 00                        | —                                      |
| Tare.—Double cases, 11; double casks, 11.   |                              |  | 200 Alimentary pastes ("nudein") and similar products of flour, groats or gluten, not baked, also potato "nudein".....  | 25 00                        | —                                      |
| Additional tare on importation of fruit, &c., wine in vehicles made to transport these liquids in bulk, 17.   |                              |  | Alimentary pastes ("nudein") and similar products, not baked, of flour, groats or gluten, ..<br>Tare.—Cases, 14; casks, 14.   | —                            | 15 50                                  |
| In other receptacles.....   | 48 00                        | —                                      | 201 Edible waters of flour, groats or gluten (without the addition of sugar or spice); flour capsules (wafer capsules); meal wafers of paste.....   | 25 00                        | —                                      |
| Tare.—Cases, 24; casks, 24; baskets, 16.  |                              |  | <i>Note.</i> —Filled meal capsules are subject to the duty leviable on the substance with which they are filled if this latter duty is higher.  |                              |  |
| <i>Note.</i> —Fermented beverages included under Nos. 184 and 185 which partake of the nature of sparkling wine will pay duty as the latter.  |                              |  | 202 Sweetmeats and other sugar goods not otherwise mentioned, including non-baked articles mixed with sugar, such as articles of bassorin or tragacanth gum mixed with sugar; kernels of fruits, spices, chestnuts, kitchen vegetables, nuts, fruit peel of Southern fruits, Southern fruits, and other plants and parts of plants coated with sugar (candied, iced)..... | 70 00                        | —                                      |
| Beer of all sorts, malt extract in a thin liquid condition, with or without admixture of medicinal substances.....  | 9 65                         | —                                      | Sweetmeats and other sugar goods not elsewhere specified: edible chestnuts, kitchen vegetables, nuts, fruits, Southern fruit peels Southern fruits and other plants and parts of plants, coated with sugar (candied, iced)....  |                              |  |
| Beer in casks.....  | 12 70                        | —                                      | Unbaked articles mixed with sugar, such as articles of bassorin or tragacanth gum mixed with sugar, fruit kernels and seeds, spices, grains, coated with sugar (candied, iced)..<br>Tare.—Peels of Southern fruits coated with sugar, 14; otherwise, 20. Small cases  | —                            | 40 00                                  |
| The casks must be officially gauged and must clearly and indelibly show the gauge mark, date of gauging and capacity in litres, provided that not more than 5 years have elapsed since the gauging took place, and that the shipper requested clearance according to the capacity of the casks. |                              |  |   | —                            | 60 00                                  |
| VINEGAR AND YEAST.  |                              |  |   |                              |  |
| Vinegar of all kinds:   |                              |  |   |                              |  |
| In casks or vats.....   | 10 00                        | —                                      |   |                              |  |
| Additional tare on importation in vehicles made to transport vinegar in bulk, 17.   |                              |  |   |                              |  |
| In other receptacles.....   | 48 00                        | —                                      |   |                              |  |
| Tare.—Cases, 24; casks, 24; baskets, 16.  |                              |  |   |                              |  |
| <i>Note.</i> —Vinegar containing acetic acid in excess of 10% of its weight is classed as acetic acid.  |                              |  |   |                              |  |
| Lees and yeast:   |                              |  |   |                              |  |
| Wine lees.....  | 24 00                        | —                                      |   |                              |  |
| Liquid: For the manufacture of cognac, under control.....   | —                            | 10 00                                  |   |                              |  |
| Tare.—Double cases, 11; double casks, 11.   |                              |  |   |                              |  |
| Cases, 24; casks, 24; baskets, 16. These three tares when the goods are imported in bottles, jars or like receptacles.  |                              |  |   |                              |  |
| Dry, or in the form of paste.....   | 1 50                         | Free                                   |   |                              |  |
| Other lees or yeasts of all kinds.....  | 65 00                        | —                                      |   |                              |  |
| Tare.—Double cases, 11; double casks, 11.   |                              |  |   |                              |  |
| Cases: pressed yeast, 15; otherwise (for liquid lees or yeast, only when imported in bottles, jars or like receptacles), 24; casks, pressed yeast, 9; otherwise (for liquid lees or yeast, only when imported in  |                              |  |   |                              |  |

PRODUCTS OF THE FOOD INDUSTRIES NOT INCLUDED IN Nos. 1 to 107 OF THE TARIFF—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|------------------------------|--|
| and boxes of beech wood containing peels of Southern fruits coated with sugar; without linen wrapper, 13; with linen wrapper, 15; casks, 20; baskets, 13; bales, 6.  |                              |  |                              |  |
| 503 Cocoa, roasted, husked, ground, powdered, crushed, or otherwise broken up; also in tablets or cakes (cocoa paste); cocoa powder with the oil more or less removed, and similarly treated; cocoa paste; cocoa husks, ground .....   | 85                           | 60                                     |                              |  |
| <i>Tare.</i> —Cases, of hard wood, 20; of soft wood, 14. Casks, of hard wood, containing ground cocoa or cocoa powder, 14; of soft wood, containing ground cocoa or cocoa powder, 10; otherwise, 20; baskets, 13; bales, 6.  |                              |  |                              |  |
| 504 Chocolate and substitute in tablets or cakes, also ground, goods made wholly or in part of cocoa paste, cocoa powder, chocolate, or substitutes for chocolate; all these with or without the addition of spices, medicinal substances, or the like .....   | 80                           | 00                                     |                              |  |
| (chocolate, with or without addition of spices, medicinal substances or the like, also chocolate containing milk; all these articles in any form (tablets, sweetmeats &c.) .....   | —                            | 50                                     | 00                           |  |
| <i>Tare.</i> —Cases of hard wood, 20; of soft wood, 14; casks, 20; baskets, 13; bales, 6.  |                              |  |                              |  |
| 505 Margarine (preparations similar to butter or to melted butter, the fatty contents of which are not exclusively derived from milk) .....  | 80                           | 60                                     | 20                           | 03                                     |
| <i>Tare.</i> —Pots, 16; cans, 13; casks, 13; pails, of hard wood, 13; of soft wood, 11; baskets, 7.  |                              |  |                              |  |
| 506 Margarine cheese (cheese-like preparations, the fatty contents of which are not exclusively derived from milk) .....   | 80                           | 60                                     |                              |  |
| <i>Tare.</i> —Cases, weighing less than 50 kilos, 16; weighing 50 kilos or more, 15; casks, 11; pails, weighing 100 kilos or less, 13; weighing from 150 to 150 kilos inclusive, 9; from 150 to 250 kilos, 8; weighing more than 250 kilos, containing hard cheeses in the shape of millstones weighing at least 50 kilos each, 6; otherwise, 8; baskets, 8; bales, 6.   |                              |  |                              |  |
| 507 Artificially prepared edible fats .....  | (1)                          | 12                                     | 50                           |  |
| 508 Condensed milk, with or without the addition of sugar .....  | 60                           | 00                                     |                              |  |
| Milk in blocks weighing at least 10 kilos, even covered with cocoa butter or other vegetable fats to protect the product from the influence of the air, for use in the manufacture of chocolate, by permission and under control—  |                              |  |                              |  |
| Without addition of sugar, or with not more than 40 per cent. of added sugar .....   | —                            | 15                                     | 00                           |  |
| With more than 40 per cent. of added sugar .....   | —                            | 25                                     | 00                           |  |
| <i>Tare.</i> —Cases: Condensed milk in blocks, 13; otherwise, 20; casks, 20; baskets, 13; bales, 6.  |                              |  |                              |  |
| 509 White of egg and egg yolk, prepared for consumption .....  | 80                           | 00                                     |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  |                              |  |
| 510 Mustard:   |                              |  |                              |  |
| Powdered, with the oil removed or not—   |                              |  |                              |  |
| In small packets for retail trade .....  | 60                           | 00                                     |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  |                              |  |
| In other packages .....  | 6                            | 00                                     | 3                            | 00                                     |
| 511 Prepared with most spices, or other admixtures (table mustard) .....   | 60                           | 00                                     |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6; for non-liquid mustard; for liquid mustard only when imported in bottles, jars or similar receptacles.  |                              |  |                              |  |
| 512 Extracts (essences), not containing ether or alcohol, for the preparation of beverages (coffee, lemonade and similar essences), as well as for flavoring prepared articles of food and beverages (vanilla essence &c.); extract of raw coffee husks, concentrated to the consistency of syrup; extracts (essences) of spices; extract of edible chestnuts; coffee powder, mixed with burnt sugar; capsules of gelatin prepared with sugar; chestnut flour made from a edible chestnuts, roasted or prepared with sugar, vanilla &c.; infants' foods made of wheat flour with the addition of sugar and thickened milk (Nestlé's food) and the like; meal mixed with sugar; kauri-pittles, lemonade powder .....  | 60                           | 00                                     |                              |  |
| <i>Tare.</i> —Cases: Infants' food, 17; otherwise (for liquid goods only when imported in bottles, jars or like receptacles), 20; casks, 20; baskets, 13; bales, 6; these three tares for non-liquid goods, and for liquid goods, only when imported in bottles, jars or like receptacles.   |                              |  |                              |  |
| 513 Fruit juices (with the exception of grape juice) and juices of plants, not containing ether or alcohol, mixed with sugar or syrup, or cooked (condensed) after addition of sugar or syrup, including vegetable jams and jellies; raspberry vinegar .....   |                              |  | 00                           | 00                                     |
| <i>Tare.</i> —Cases (for liquid goods, only when imported in bottles, jars or like receptacles), 20; otherwise, like No. 212.  |                              |  |                              |  |
| 514 Juices of fruit (with the exception of grapes) and of plants, edible, containing ether or alcohol .....  |                              |  | 240                          | 00                                     |
| <i>Tare.</i> —Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8. Cases, 21; casks, 21; baskets, 16; these three tares when the goods are imported in bottles, jars or like receptacles.   |                              |  |                              |  |
| 515 Fruits prepared with or preserved in spirits .....   |                              |  | 50                           | 00                                     |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  |                              |  |
| 516 Fruits (so far as they are not included under No. 210), pulse, chestnuts, kitchen-garden produce, maize, seeds, peel of tropical fruits, and other plants and portions of plants, prepared as table delicacies; pâtés; sauces; anchovy, crayfish, or sardine butter; capers; olives, whether preserved or not in vinegar, oil, or brine; or stuffed with anchovies or the like; sausage made with meat; moulled paste ("moulin" &c.) and other similar products uncooked, made of flour, groats or gluten (including potato "moulin") stuffed with meat, Parmesan cheese or the like; soy and other delicate table articles not elsewhere mentioned .....  |                              |  | 75                           | 00                                     |
| Olives, whether in oil, vinegar, brine, or not .....   | —                            |  | 30                           | 00                                     |
| Artichokes and tomatoes, prepared as table delicacies; apricots, peaches, cherries, prepared as table delicacies, with sugar (provided these do not come under No. 215) .....  | —                            |  | 40                           | 00                                     |
| Gherkins in vinegar or brine (so-called "Znaimer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen-garden produce .....   | —                            |  | 4                            | 00                                     |
| Fruits (so far as they are not included under No. 215, or are not specially mentioned above), pulse, chestnuts, kitchen garden produce (not specially mentioned above) seeds, peel of Southern fruits, and other plants or portions of plants (excluding spices and maize), prepared as table delicacies; sauces; capers .....   | —                            |  | 60                           | 00                                     |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6. For non-liquid goods, and for liquid goods, only when imported in bottles, jars or similar receptacles.   |                              |  |                              |  |
| 517 Chemically prepared articles of food, such as plasmon, somatose, tropen, pepine .....  | Free.                        |  |                              |  |
| 518 Articles of food for consumption not otherwise mentioned, fresh, dried or prepared .....   | 60                           | 00                                     |                              |  |
| <i>Tare.</i> —Like in No. 216.   |                              |  |                              |  |
| 519 Articles of food for consumption of all sorts (not including beverages), in h metically scaled receptacles, unless subject to higher duties as such .....  | 75                           | 00                                     |                              |  |
| Preserved tomatoes; olives, whether preserved or not in vinegar, oil, or brine ..  | —                            |  | 30                           | 00                                     |
| Other alimentary and consumable articles, in air-tight receptacles, so far as they are not subject to higher rates of duty than 75 marks per 100 kilos .....   | —                            |  | 50                           | 00                                     |
| Condensed milk (syrup, but without a dry state) without addition of sugar ..   | —                            |  | 20                           | 00                                     |
| Milk and cream sterilized or peptonized ..   | —                            |  | Free.                        |  |
| Apricot pulp, with out addition of sugar or syrup, in tin receptacles, weighing at least 5 kilos .....   | —                            |  | 5                            | 00                                     |
| Gherkins in vinegar or brine (so-called "Znaimer" gherkins), with admixture of the spices mentioned in Nos. 66 and 67, or even with inconsiderable additions of other kitchen-garden produce .....   | —                            |  | 4                            | 00                                     |
| <i>Tare.</i> —Cases: of soft wood, weighing less than 45 kilos, containing cooked ox tongues, in tins, 17; containing other meats of domestic animals simply prepared, in tins, 14; of soft wood, weighing 45 kilos or more, containing cooked ox tongues, in tins, 16; containing other meats of domestic animals simply prepared, in tins, 18; containing fresh meat of domestic animals, 16; containing vegetables or fruit in tins, 13; containing condensed milk in tins, 14; containing tunny in tins, 13; containing sardines in air-tight boxes, 15; containing other fish in tins, 17; otherwise (for liquid goods, only when imported in bottles, jars, or like receptacles), 20. Casks: containing fresh or simply prepared meat of domestic animals, 16; otherwise |                              |  |                              |  |



|   | General conventional Tariff. |    | Conventional Tariff. |   |   | General conventional Tariff. |   | Conventional Tariff. |   |
|---|------------------------------|----|----------------------|---|---|------------------------------|---|----------------------|---|
|   | Marks.                       |    | Marks.               |   |   | Marks.                       |   | Marks.               |   |
| (for liquid goods, only when imported in bottles, jars, or like receptacles), 20. Baskets, 13 and bales 6.—for non-liquid goods; and for liquid goods, only when imported in bottles, jars or like receptacles.   |                              |    |                      |   | 232 Natural sulphate of baryta (heavy spar) and natural sulphate of strontium (celestine), whether pulverized, ground, or not, felspar, common, whether pulverized or calcined or not; fluor spar, crude, ground, or not; bauxite, not cleaned; cryolite.....   | Free.                        | — | Free.                | — |
| 220 Manufactured tobacco:   |                              |    |                      |   | 233 Slate: Rough blocks.....  | 0 25                         | — | 1 25                 | — |
| Tobacco stalks and ribs even treated with tobacco juice ("sauced") .....  | 85                           | 00 | —                    | — | Rough table slates and slabs; roofing slates  | —                            | — | 1 00                 | — |
| Tare.—Casks, weighing 600 kilos or less, 1; otherwise like in No. 23.   |                              |    |                      |   | Rough slabs and table slates .....  | —                            | — | 0 65                 | — |
| Tobacco lyes (laugher), mixed or not with tobacco juice (sauced).....   | 100                          | 00 | —                    | — | Roofing slates .....  | —                            | — | —                    | — |
| Tobacco leaves, manufactured (wholly or partly stripped, even treated with tobacco juice (sauced), &c.); waste from manufactured tobacco leaves, waste from the manufacture of tobacco whether mixed with raw tobacco scraps or not .....                 | 150                          | 00 | —                    | — | Note.—Slabs of slate more than 20 cm. thick are to be treated as blocks. (Conventioned by treaties with Belgium and Austria-Hungary.)   |                              |   |                      |   |
| Tare.—Casks, 16; Casks, 16; baskets; canisters, 12; other baskets, 13; wrappes of animal skins containing "sauced" tobacco leaves, 6; bales, 6.   |                              |    |                      |   | 234 Stones (with the exception of slate and paving stone), also lava, porous or not, raw or merely rough hewn, also sawn, but not on more than three sides, or in plates not split nor sawn (cut); ground stones not enumerated above .....   | Free.                        | — | —                    | — |
| Carrots, plugs and rolls for making snuff ....  | 210                          | 00 | —                    | — | Note.—Blocks of granite, porphyry, sienite or similar hard stones, roughly worked with the pick-hammer or the pointed chisel, for the stone polishing industry (Steinschleiferen) shall conventionally be classed under No. 234, even if the stones, as the result of working with those tools, exhibit a regular shape (smoothed [i. e., freed from important depressions and elevations] surfaces, regular edges, &c.). The accord of duty-free admission may be made conditional on proof being afforded of the purpose for which the stones are intended. (Treaty with Sweden). |                              |   |                      |   |
| Snuff & chewing tobacco, smoking tobacco in rolls or cakes ("platten"); tobacco powder, tobacco dust; paper manufactured with tobacco leaf, stalks or ribs .....  | 300                          | 00 | —                    | — | 235 Precious stones and semi-precious stones, in the rough .....  | "                            | — | —                    | — |
| Smoking tobacco, cut .....  | 270                          | 00 | —                    | — | 236 Other earths and raw materials of mineral origin, not specified nor included elsewhere, whether burnt, washed, ground, cleansed, or not; chalk paste (made of chalk, or other earths, glue, &c.) for moulding work.....   | "                            | — | —                    | — |
| Cigars .....  | 1,000                        | 00 | —                    | — | B.—ORES, SLAG, ASHES.   |                              |   |                      |   |
| Cigarettes .....  |                              |    |                      |   | 237 Ores, dressed or not; slag and sinter of all kinds for smelting works, crushed or not (except Thomas' phosphate meal, pulverized); slag and other waste from smelting works; so-called slag felt and slag wool; ashes, except bone ash, lixiviated or not; gas purifying substances containing iron or manganese; slack lime from tawing (Kalk-Ascher) .....  | "                            | — | —                    | — |
| Tare.—Cases, 16; casks, 16; baskets; canisters, 12; other baskets, 13; wrappes of animal skins containing carrots, plugs and rolls for making snuff, 8; bales, 6.   |                              |    |                      |   | C.—MINERAL FUEL.  |                              |   |                      |   |
| Also, supplementary tare:—For cigars: Small boxes, 24; small baskets, 12; cardboard boxes, 12; for cigarettes and finely cut tobacco: small cases, 24; metal envelopes, 20; small baskets, 12; cardboard boxes, 12.                                       |                              |    |                      |   | 238 Coal, anthracite, unmanufactured canal coal, and lignite, ground up or not; peat, coke (porous residue from the dry distillation of coal and lignite), ground up or not; turf charcoal; coke-like residues from the distillation of mineral oils and tars; fuel artificially manufactured from lignite, coal, turf, tar &c. (including briquets), by means of the use of wood or rot; coal (plastic) made from mineral substances or gas coal (retort graphite); also plastic vegetable charcoal in unshaped lumps .....  | "                            | — | —                    | — |
| Note.—1. Manufactured tobacco leaves and waste from manufactured tobacco leaves and waste from the manufacture of tobacco as well as cigars shall pay, over and above the prescribed duties, a surtax of 40% ad val.                                      |                              |    |                      |   | D.—MINERAL OILS AND OTHER FOSSIL RAW MATERIALS.   |                              |   |                      |   |
| Said surtax does not apply to tobacco leaves and waste used for the manufacture of the products affected by the cigarette duty law of June 3, 1906.   |                              |    |                      |   | 239 Petroleum, fluid natural mineral tar, brown coal tar oil, peat oil, shale oil, oil from the tar of bog head or canal coal, and other mineral oils not otherwise enumerated, crude or refined; lubricating oils; residues from the distillation of mineral oils, containing paraffin or of a tarry or pitchy nature—the latter provided that they do not sink in water; resin oil.....   | 10 00                        | — | 6 00                 | — |
| 2. Cigarette paper manufactured with tobacco leaf stalks or ribs, finely-cut tobacco and cigarettes pay the internal revenue tax in addition to customs duty.   |                              |    |                      |   | Tare.—Cases: when the goods are imported in bottles, jars or like receptacles, also for oils and residues coming under this number, in a non-liquid state (solid or unctuous at 150° C.), without any other immediate packing, 15. Cases: when the goods are imported in bottles, jars or like receptacles, also for oils and residues comprised in this number, in a non-liquid state (solid or unctuous at 150° C.), without any other immediate packing, 13. Baskets: when the goods are imported in bottles, jars or like receptacles, 16.                                      |                              |   |                      |   |
| MINERAL AND FOSSIL RAW MATERIALS; MINERAL OILS.   |                              |    |                      |   | Additional tare.—For liquid oils and residues coming under this number: When the goods are imported in vehicles (tank-wagons, tank-vessels or the like) made to transport liquids in bulk, or in other receptacles which are not usually employed in trade (wooden casks, glass demijohns and glass demijohns with wickerwork), such as tins or iron casks, 20.   |                              |   |                      |   |
| A.—EARTHS AND STONES.   |                              |    |                      |   | Other .....   |                              |   | 6 00                 | — |
| 221 Garden mould, turf, gravel, marl, sand, and naturally colored writing case sand, also moulding sand; undyed scales of mica; also mud and lime scum .....  | Free.                        | —  | —                    | — | Heavy benzine of a specific gravity of more than 0.75 up to 0.77, inclusive, at 15° C., manufactured in inland factories im-  |                              |   |                      |   |
| 222 Dyed sand, including dyed, gilt and silvered writing case sand (writing sand produced from mica) and other dyed mica scales ....  | "                            | —  | —                    | — |   |                              |   |                      |   |
| 223 Clay, including china clay (kaolin), and loam of all kinds, whether burnt, ground, or washed, or not; chamotte and dinas clay ..  | "                            | —  | —                    | — |   |                              |   |                      |   |
| 224 Coloring earths (also chalk), raw, also refuse and by-products of the industry, capable of use as coloring earths: graphite, raw (in pieces), ground or washed .....  | "                            | —  | —                    | — |   |                              |   |                      |   |
| 225 Pumice stone, emery, Vienna Blue (powdered quicklime for polishing, &c.), tripoli and similar mineral grinding, polishing, and cleaning substances, raw, ground or washed: In boxes, glasses, jars, or other packages suitable for retail sale .....  | 6 00                         | —  | 2 00                 | — |   |                              |   |                      |   |
| In other receptacles, also shaped in bricks   | Free.                        | —  | —                    | — |   |                              |   |                      |   |
| 226 Siliceous marl (infusorial earth), quartz, quartzese sand; flints (flint stones), raw, whether disaggregated (bested) and afterwards plunged, ground or not .....   | "                            | —  | —                    | — |   |                              |   |                      |   |
| 227 Carbonate of lime, magnesite, dolomite, witherite, strontianite, burnt or not; shaled lime (in the form of paste); lime mortar; natural phosphate of lime .....   | "                            | —  | —                    | — |   |                              |   |                      |   |
| 228 Gypsum (sulphate of lime), whether burnt, ground, washed, or not; superphosphates of gypsum .....   | "                            | —  | —                    | — |   |                              |   |                      |   |
| 229 Water hardening (hydraulic) cements, e.g., tofa, trass, pozzolana, santorini earth, whether ground or crushed, or not .....   | "                            | —  | —                    | — |   |                              |   |                      |   |
| 230 Portland cement, Roman cement, pozzolana cement, magnesite cement, slag cement, and the like, with or without the addition of col-ring or other materials, not ground (cement klinker, cement grits, &c.), ground, crushed; also ground lime .....    | 0 50                         | —  | Free.                | — |   |                              |   |                      |   |
| 231 Meerschaum, crude, also artificial meerschaum in unshaped pieces; asbestos, raw, ground or not, asbestos fibre, cleaned or not; soapstone (Spanish or French chalk) and talc, raw, also ground or burnt; mica, raw, also in raw plates or disks ..... | Free                         | —  | —                    | — |   |                              |   |                      |   |

## ADDERAL OILS AND OTHER POSSIBLE RAW MATERIALS—continued.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|--|------------------------------|--|
| ported from foreign countries, under control  | —                            | 2 00                                   |  |                              |  |
| Case oil of a specific gravity of over 0.83 in<br>motors, or for the carburation of hydro-<br>gen, manufactured in inland factories or<br>imported from foreign countries, under<br>control   | —                            | 3 00                                   |  |                              |  |
| <i>Additional note.</i> —For oils of a specific<br>gravity of 0.75 or less at 15° C.; 20; for<br>oils of a specific gravity of more than<br>0.75 up to 0.83 inclusive at 15° C.; 25;<br>for oils of a specific gravity of more<br>than 0.83 at 15° C.; 20; when imported<br>in vehicles (tank-wagons, tank-vessels,<br>or the like) made to transport liquids in<br>bulk or in other receptacles which are<br>not usually adopted in trade (wooden<br>casks, glass demijohns and glass demijohns<br>with wicker-work), such as this or<br>iron casks. |                              |  |  |                              |  |
| <i>Notes.</i> —1. The Bundesrath is author-<br>ized to limit free of duty, under control,<br>of mineral oils intended for industrial<br>purposes other than for the manufacture<br>of lubricating or illuminating oil or of<br>illuminating gas.  |                              |  |  |                              |  |
| 2. The Bundesrath is authorized to<br>exempt from duty mineral oils to be<br>treated in inland factories. The prod-<br>ucts resulting therefrom are to be<br>treated as foreign, with the exception of<br>light oils, which, so long as they are not<br>used for lubricating or illuminating<br>purposes or for the production of illuminat-<br>ing gas, may remain free of duty by<br>special permission and under control.  |                              |  |  |                              |  |
| 3. The Bundesrath is authorized<br>to permit the importation of refined mineral<br>oils intended for illuminating purposes,<br>upon the payment of duty according to<br>volume, on the condition that 125 litres,<br>at a temperature of 15° C., are to be<br>considered equivalent to 100 kilos.   |                              |  |  |                              |  |
| 240 Asphalt, solid; asphaltum (asphalt cements,<br>bituminous cement, resinous cement, wood<br>cement)  | Free.                        | —                                      |  |                              |  |
| 241 Ozocerite (mineral wax), raw; also melted   | "                            | —                                      |  |                              |  |
| 242 Yellow amber, raw; amber in powder or in<br>lumps; jet, unmanufactured  | "                            | —                                      |  |                              |  |
| 243 Pitch of all kinds except coal pitch (pitch<br>residue from the manufacture of<br>pitch); bituminous residues from the distilla-<br>tion of mineral oils, if they sink in water;<br>tar from bituminous shale; peat tar; brown<br>coal tar; also wood tar and birch tar   | "                            | —                                      |  |                              |  |
| <i>Note to Section D.</i> —Mineral oils and<br>other fossil raw materials. So-called<br>soft asphalt and similar viscid residues<br>from the distillation of mineral oils are,<br>by permission and under control, free of<br>duty, if their specific gravity is not less<br>than 0.96 at a temperature of 15° C., and<br>if they are imported for the purpose of<br>mixing with natural asphalt, or tar for<br>use in the manufacture of asphalt or tar<br>boards. ( <i>Treaty with Austria-Hungary.</i> )   |                              |  |  |                              |  |
| <b>E.—COAL TAR, COAL-TAR OILS, AND COAL-TAR PRODUCTS.</b>   |                              |  |  |                              |  |
| 244 Coal tar; mineral pitch (coal-tar pitch)  | Free.                        | —                                      |  |                              |  |
| 245 Coal-tar oil, light, including oily distillates<br>from coal-tar oil, e.g., benzole, cumol, toluol,<br>xylol, and heavy, e.g., anthracene oil, car-<br>bolic oil, creosote oil; also mineral naphtha<br>(asphalt naphtha) and carburetted hydrogen<br>(Kohlenwasserstoff)   | "                            | —                                      |  |                              |  |
| 246 Naphthalene; anthracene and products<br>derived from simple distillation of coal<br>tar, e.g., phenol (carbolic acid), aniline salts,<br>and other coal-tar products (anthraquinone,<br>nitrobenzol, toluidine, naphthylamine, resor-<br>cin, naphthalene, phthalic acid, &c.)  | "                            | —                                      |  |                              |  |
| <b>PREPARED WAX, SOLID FATTY ACIDS, PARAFFIN AND SIMILAR CANDLE-<br/>MAKING MATERIALS; CANDLES, MANUFACTURES OF WAX, SOAP, AND<br/>OTHER MANUFACTURES OF GREASE, OIL, OR WAX.</b>   |                              |  |  |                              |  |
| 247 Beeswax, and other insect wax, also vegetable<br>wax, prepared (bleached or dyed, moulded<br>into tablets or balls, &c.), mixed or not with<br>other materials; wax stumps (in Wachs-<br>taupfen); graining wax (Wachsgips).  | 13 00                        | —                                      |  |                              |  |
| Vegetable wax (from sumac), prepared,<br>bleached, dyed, moulded into tablets or balls,<br>&c.  | —                            | 10 00                                  |  |                              |  |
| <i>Note.</i> —Cases, 13; casks, 13; barrels, 3;<br>sacks, 1.  |                              |  |  |                              |  |
| 248 Waste and refuse from the preparation of<br>beeswax, containing only small quantities of<br>wax   | Free.                        | —                                      |  |                              |  |
| 249 Mineral wax (ozocerite), refined, and ceresin<br>(made from mineral wax, mixed or not with<br>paraffin), in blocks, tablets, or balls; wax<br>stumps ("Wachstapfen") of refined<br>mineral wax and of ceresin   | 15 00                        | 10 00                                  |  |                              |  |
| <i>Note.</i> —Cases, 13; casks, 13; barrels, 3;<br>sacks, 1.  |                              |  |  |                              |  |
| 250 Stearic acid (also called stearin); palmitic acid<br>(also called palmitin); margaric acid; paraffin,<br>crude (paraffin scales, paraffin butter, &c.) or<br>refined, except soft paraffin and similar<br>candle-making materials, not otherwise<br>mentioned, crude, or refined  | 10 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases: Of heavy boards, contain-<br>ing purified paraffin, 16; of light boards,<br>containing purified paraffin, 10; otherwise,<br>13. Casks of soft wood: containing purified<br>paraffin wax, 8; containing crude<br>paraffin wax, 9; otherwise, 13. Of hard<br>wood: containing crude or purified paraffin<br>wax, 9; otherwise, 13.   |                              |  |  |                              |  |
| 251 Soft paraffin wax   | 10 00                        | 5 00                                   |  |                              |  |
| <i>Note.</i> —Cases: Of heavy boards, 16; of<br>light boards, 10; casks, 9.   |                              |  |  |                              |  |
| 252 Candles of all kinds, of wax, ceresin, paraffin,<br>stearin, spermaceti, tallow, or the like; also<br>wax torchlights and night lights of all kinds   | 23 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases, 16; casks, 16.   |                              |  |  |                              |  |
| 253 Wax wares, except candles, wax matches, and<br>wax seals, even combined with other materi-<br>als, so far as they do not thereby become<br>subject to higher rates of duty:   |                              |  |  |                              |  |
| Finely moulded (wax flowers, figures, fruits,<br>heads, masks, and the like)  | 200 00                       | —                                      |  |                              |  |
| Other   | 30 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 13;<br>barrels, 9.   |                              |  |  |                              |  |
| <i>Note.</i> —Articles of ceresin are dutiable<br>as wax products.  |                              |  |  |                              |  |
| 254 Soft soap, common (potash soap, barrel soap);<br>liquid saponated soap; oils and fluid greases<br>prepared with alkalis for washing purposes;<br>Turkey red oil (castor oil mordant &c.);<br>liquid "creolin" and similar disinfectants<br>and detergents, &c., in a liquid condition;<br>mixtures of water and soap for dressing<br>(finishing) or similar purposes; all these in<br>casks or other larger receptacles   | 5 00                         | 3 00                                   |  |                              |  |
| Turkey red oil  | 10 00                        | —                                      |  |                              |  |
| 255 Hard soaps (except tooth soap), solid "creolin"<br>and similar disinfectants and detergents, in<br>a solid condition, so-called "Phenix ly";<br>all these so far as they are not included under<br>No. 256  | 10 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases: Hard soap in bars, 11;<br>otherwise, 13; casks, 13; barrels, 6.  |                              |  |  |                              |  |
| 256 Articles of the kinds mentioned in Nos. 254 and<br>255, imported for immediate use (moulded or<br>run into shapes) or in boxes, bottles, and<br>pots or the like; liquid soap, except that<br>mentioned in No. 254; soap powder; fine<br>soft soap; soap leaves (soap paper); almond<br>paste mixed with ground-up soap; shaped<br>wires of soap  | 30 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases, 16; casks for liquid soap,<br>only when imported in bottles, jars or like<br>receptacles, 16.  |                              |  |  |                              |  |
| <i>Note to Nos. 254-256.</i> —Soap substi-<br>tutes, e.g. products of Quillina bark, are<br>subject to duty as soap.  |                              |  |  |                              |  |
| 257 Glycerin, crude or refined; spent lye from soap<br>works  | Free.                        | —                                      |  |                              |  |
| 258 Paraffin ointment, vaseline, and vaseline oint-<br>ment (not scented); lanolin and lanolin com-<br>pounds ("lanolin Verbindungen")  | 12 00                        | —                                      |  |                              |  |
| Paraffin ointment, vaseline, and vaseline<br>ointment (not scented)   | —                            | 10 00                                  |  |                              |  |
| 259 Axle grease   | 10 00                        | 6 00                                   |  |                              |  |
| <i>Note.</i> —Cases, 13; casks, 13.   |                              |  |  |                              |  |
| 260 Other lubricants, manufactured with fats or<br>oils, liquid or solid, moulded into shapes or<br>not   | 12 00                        | 7 50                                   |  |                              |  |
| 261 Blacking, not liquid  | 3 00                         | —                                      |  |                              |  |
| 262 Shoe polishes not included in No. 261, even if<br>wax or ceresin are used in the manufacture;<br>floor polishes of wax or ceresin with the<br>addition of turpentine oil or the like  | 18 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases, 13; casks, 13; barrels, 3;<br>sacks, 1.  |                              |  |  |                              |  |
| 263 Preparations for polishing and cleaning man-<br>ufactured with fats, oils, or soaps (polishing<br>grease, polishing paste, polishing soap), e.g.,<br>oxide of iron, combined with stearic acid<br>and tallow; aluminium soap (aluminium<br>palmitate); polishing stone (bricks made of<br>barit ground, or washed earths with stearin,<br>tallow &c.); moulding materials made from<br>mineral materials combined with stearin,<br>palmitin, paraffin, wax, and resin   | 10 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases, 13; casks, 13.   |                              |  |  |                              |  |
| 264 Moulded work of stearin, paraffin, or similar<br>moulding materials, combined or not with<br>other materials, so far as it does not thereby<br>become subject to higher rates of duty   | 30 00                        | —                                      |  |                              |  |
| <i>Note.</i> —Cases or casks, 20; baskets, 13;<br>barrels, 9; gramophone discs composed of<br>mineral material and resin, 18; others, 20.   |                              |  |  |                              |  |

1 Gross weight.

|  |        | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  |       | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|--------|------------------------------|--|--|-------|------------------------------|--|
| CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORS, AND DYEING MATERIALS.  |        |                              |  | salts of soda (ferricyanide of sodium); cyanide of potassium.....  |       |                              |  |
| —CHEMICAL PRIMARY MATERIALS, ACIDS, SALTS, AND OTHER COMBINATIONS OF CHEMICAL PRIMARY MATERIALS NOT OTHERWISE SPECIFIED.   |        |                              |  | Tare.—Cases, 16: casks, 16; baskets, 9; bales, 6.  |       |                              |  |
| 55 Quicksilver and alloys of quicksilver (amalgams).....   | Free.  | —                            | —                                      | 300 Acetates not otherwise mentioned, and acetone oil.....   | 1 00  | —                            | —                                      |
| 56 Alkali metals; other metals not separately mentioned.....   | "      | —                            | —                                      | Acetate of calcium (acetate and pyrolignite of lime).....  | —     | 0 50                         | —                                      |
| 57 Bromine.....  | "      | —                            | —                                      | Acetates not otherwise mentioned, except acetate and pyrolignite of calcium (acetate of calcium); acetone oil.....   | —     | Free.                        | —                                      |
| 58 Iodine.....   | "      | —                            | —                                      | 310 Sugar of lead, Gonlard water (lead vinegar)...   | 1 00  | —                            | —                                      |
| 59 Phosphorus, common (crystalline, white), and red (amorphous).....   | "      | —                            | —                                      | 311 Tartar: Crude.....   | Free. | 8 00                         | —                                      |
| 70 Sulphur, raw or refined, also powdered "Spence metal" (a mixture of sulphur and sulphur metals).....  | "      | —                            | —                                      | Refined and tartrate of soda.....  | —     | 4 00                         | —                                      |
| Note.—Flowers of sulphur are included under No. 270, (Twenty with Italy.)  |        |                              |  | Refined tartrate.....  | —     | —                            | —                                      |
| 71 Ammoniacal liquor (gas liquor); spirit of sal ammoniac.....   | "      | —                            | —                                      | Tare.—Cases, 10; casks, 10.  | —     | —                            | —                                      |
| 72 Hydrochloric acid.....  | "      | —                            | —                                      | 312 Tartar emetic and other preparations of antimony.....  | 8 00  | 4 00                         | —                                      |
| 73 Sulphuric acid and sulphuric anhydride.....   | "      | —                            | —                                      | Tare.—Cases, 12; casks, 12.  | Free. | —                            | —                                      |
| 74 Nitric acid.....  | "      | —                            | —                                      | 313 Carbonate of magnesia, artificial.....   | —     | —                            | —                                      |
| 75 Boric acid and borax (borate of soda).....  | "      | —                            | —                                      | 314 Carbonate of strontium (artificial): chloride of strontium, strontium oxide, and strontium hydroxide.....  | 2 00  | —                            | —                                      |
| 76 Oxalic acid and oxalate of potassium (sorrel salts).....  | 3 00   | —                            | —                                      | 315 Salts of zinc not otherwise mentioned; chloride of zinc, solid or in solution.....   | Free. | —                            | —                                      |
| Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6.  |        |                              |  | 316 Calcium carbide, carbide of aluminium, carbide of silicon, carborundum, and carbides of metals not otherwise mentioned.....  | 4 00  | —                            | Free.                                  |
| 77 Acetic acid, also crystallized (glacial vinegar) and anhydrous acetic acid, when the immediate receptacle, including contents, weighs—  |        |                              |  | Carbide of calcium.....  | —     | —                            | —                                      |
| 20 kilos, and over.....  | 42 00  | —                            | —                                      | 317 Metalloids, acids, salts, and combinations of metalloids one with another or with metals, not specified above or elsewhere.....  | Free. | —                            | —                                      |
| Less than 20 kilos.....  | 78 00  | —                            | —                                      | B.—COLORS AND DYESTUFFS.   |       |                              |  |
| Tare.—Cases, 24: casks, 24; baskets, 16. All these tares for non-liquid acetic acid, and for liquid acetic acid, only when imported in bottles or jars.  |        |                              |  | 318 Dyestuffs of animal origin, e.g., cochineal, wild, cultivated, and artificial, ground, or in paste or not; cochineal carmine; scpia.....   | "     | —                            | —                                      |
| 78 Lactic acid and lactate.....  | Free.  | —                            | —                                      | 319 Aniline and other coal-tar dyes not otherwise mentioned.....   | "     | —                            | —                                      |
| 79 Tartaric acid.....  | 8 00   | 4 00                         | —                                      | 320 Alizarin dyes, dry or in the form of paste.....  | "     | —                            | —                                      |
| 80 Citric acid.....  | 8 00   | Free.                        | —                                      | 321 Indigo, natural and artificial, also indigo carmine, pure or mixed with mineral substances or starch, dry or in the form of paste.....   | "     | —                            | —                                      |
| Tare.—Cases, 12; casks, 10.  |        |                              |  | 322 Prussian blue, pure or mixed with mineral substances or starch, dry or in the form of paste.....   | 10 00 | —                            | —                                      |
| 81 Salt (chloride of sodium), including common, rock, and sea salt; also all substances from which salt is extracted; mother-lye, fur stone, and articles of rock salt; snow-melting salt..... | 1 0 80 | —                            | —                                      | Tare.—Cases, 16; casks, 16.  | —     | —                            | —                                      |
| Tare.—Sacks, 1.  |        |                              |  | 323 Ultramarine blue, pure or mixed with mineral substances or starch, dry or in the form of paste.....  | 15 00 | —                            | —                                      |
| 82 Thionstone (a deposit formed in the graduation of brine).....   | Free.  | —                            | —                                      | Tare.—Cases, 13; casks, 4.   | 1 00  | —                            | —                                      |
| 83 Spring salts, natural or artificial, and marsh salts.....   | 3 00   | Free.                        | —                                      | 324 Minium, white lead or lithopone.....   | —     | Free.                        | —                                      |
| 84 Chloride of barium.....   | Free.  | —                            | —                                      | White lead.....  | 3 00  | —                            | —                                      |
| 85 Iodide of potassium; iodide of sodium; iodide of ammonium.....  | "      | —                            | —                                      | 325 Baryta, white.....   | —     | —                            | —                                      |
| 86 Bromide of potassium; bromide of sodium; bromide of ammonium; bromide of iron.....  | 5 00   | —                            | —                                      | 326 Zinc oxide (zinc white and zinc gray), white sulphide of zinc (lithopone).....   | 2 00  | Free.                        | —                                      |
| 87 Soda, natural and artificial; Raw, also crystallized.....   | 0 90   | —                            | —                                      | 327 Cinnabar (red mercuric sulphide).....  | 10 00 | —                            | —                                      |
| Calched, also dephlegmated or refined in other ways.....   | 1 50   | —                            | —                                      | Tare.—Cases, 5; casks, 5.  | —     | —                            | —                                      |
| 88 Bicarbonate of soda.....  | 1 50   | —                            | —                                      | 328 Dyewood extracts and extracts of other vegetable dyestuffs.....  | 2 00  | —                            | —                                      |
| 89 Caustic soda, solid (sodium hydroxide) or in solution (soda lye); caustic potash, solid (hydroxide of potassium) or in solution (potash lye).....   | 3 50   | —                            | —                                      | Liquid.....  | 4 00  | —                            | —                                      |
| 90 Potash of all kinds; wool-grease ashes.....   | 2 00   | 1 50                         | —                                      | Solid.....   | —     | —                            | —                                      |
| 91 Coal from the residue of molasses.....  | Free.  | —                            | —                                      | Note.—Liquid dyewood extracts and liquid extracts of other vegetable dyestuffs of more than 25° Bt. will be liable to duty as solid extracts.  | —     | —                            | —                                      |
| 92 Chloride of lime and bleaching lye; peroxide of barium and peroxide of hydrogen.....  | 1 00   | —                            | —                                      | 329 Coloring earths:   |       |                              |  |
| 93 Chloride of potash, if not imported in shells or capsules.....  | Free.  | —                            | —                                      | Chalk, washed (whiting); also chalk finely powdered in any form.....   | 0 40  | 0 30                         | —                                      |
| 94 Sulphate of soda (Glauber's salt) and bisulphate of soda.....   | 0 25   | Free.                        | —                                      | Other mineral colors (coloring earths, burned, ground, or washed, and by-products of industry capable of being used as such, also ground green used as coloring earths), dry, or in the form of paste, whether improved ("geschönt") or not.....   | 0 50  | —                            | —                                      |
| 95 Sulphate of potash and lithium phosphate.....   | Free.  | —                            | —                                      | Iron oxide, natural or artificial (colcothar, caput mortuum).....  | —     | Free.                        | —                                      |
| 96 Sulphate of copper (blue vitriol, blue copperas); also sulphate of copper and sulphate of iron, mixed.....  | 2 00   | Free.                        | —                                      | Other coloring earths, coming under this number.....   | —     | 0 30                         | —                                      |
| 97 Sulphate of iron (green vitriol); sulphate of zinc (white vitriol).....   | Free.  | —                            | —                                      | 330 Lampblack, printing ink, dry, not prepared; also similar copperplate inks.....   | 5 00  | —                            | —                                      |
| 98 Ammonia alum, potash alum, and soda alum; sulphate of alumina, alumina alum, aluminate of soda, chloride of alumina, acetate of alumina, artificial alumina and refined bauxite.....        | 3 00   | —                            | —                                      | 331 Bronze colors.....   | Free. | —                            | —                                      |
| 99 Chrome alum, iron and copper alum.....  | Free.  | —                            | —                                      | 332 Pigments and coloring lacquers (lac colors), not otherwise mentioned, pure or mixed with mineral substances or starch, dry or in the form of paste.....  | "     | —                            | —                                      |
| 400 Oxide of lead (litharge, yellow (silver litharge), and red (gold litharge)), in lumps, flakes, or powder.....  | 6 00   | 2 00                         | —                                      | 333 Other paints not prepared.....   | "     | —                            | —                                      |
| 301 Stannic oxide.....   | 6 00   | 2 00                         | —                                      | 334 Colors for color printing on paper, prepared from lampblack, or copperplate inks.....  | 10 00 | —                            | —                                      |
| 302 Nitrate of ammonia (ammonia saltpetre), if not imported in shells or capsules; nitrate of lead.....  | 3 00   | —                            | —                                      | Tare.—Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid printing colors and for liquid printing colors, only when imported in this, bottles or like receptacles.  | —     | —                            | —                                      |
| 303 Nitrate of soda (Chile saltpetre).....   | Free.  | —                            | —                                      | 335 White lead, zinc white, lithopone, iron oxide, iron minium, ground up with oil, not in tins and not made up for retail sale.....   | 3 00  | —                            | —                                      |
| 304 " of potash (potash saltpetre); nitrate of barium.....   | "      | —                            | —                                      | 336 The prepared colors mentioned in No. 335, in tins or made up for retail sale, or in other prepared colors (mixed or ground up with oil, oil varnish, glycerin, glue, mineral oil or other medium, or spirits of wine, or mixed with one of these materials); colors not prepared in small bladders, capsules, shells, paste, tubes, pots, tablets, or the like; paints in boxes and Indian ink case..... | 20 00 | —                            | —                                      |
| 305 Chromate of soda and bichromate of soda; chromate of potash and bichromate of potash; oxide and hydroxide of chromium.....   | "      | —                            | —                                      |  |       |                              |  |
| 306 Manganate of potash; permanganate of potash.....   | 1 00   | —                            | —                                      |  |       |                              |  |
| 307 Soluble glass (silicate of potash or soda).....  | "      | —                            | —                                      |  |       |                              |  |
| 308 Blood-lye salts of potash (ferricyanide of potassium and ferricyanide of potassium); blood-lye   |        |                              |  |  |       |                              |  |

1 Net weight.

2 These rates are in addition to the internal duty on salt.

TARIFF

13\*



## COLORS AND DYE-STUFFS continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
| <i>Tare.</i> Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid paints and for liquid paints when imported in tins, bottles or like receptacles. |                              |  |
| 337 Ink and ink powder.....  | 5 00                         | 4 00                                   |
| 338 Graphite:  |                              |  |
| Shaped (in tablets, blocks, or the like)....   | 4 00                         | 2 00                                   |
| Made up for retail sale.....   | 6 00                         | 3 00                                   |
| 339 Staining, cut or unsized for drawing (tailors' chalk), or in a wooden holder.....  | 6 00                         | —                                      |
| 340 Lead, color and charcoal pencils (for drawing or writing), chalk, cut or shaped:   |                              |  |
| Not cased or only covered with paper....   | 20 00                        | —                                      |
| Cased in common wood for use in trade (carpenters' pencils).....   | 25 00                        | —                                      |
| Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials,...  | 40 00                        | —                                      |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6.  |                              |  |

## C.—VARNISHES, LACS, AND OEMENTS.

|  |       |   |
|--|-------|---|
| 341 Oil varnishes, with or without thickener; of varnish drugs; linseed oil thickened by standing.....   | 7 00  | — |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares only when the goods are imported in tins, bottles or like receptacles.   |       |   |
| 342 Spirits of wine varnishes (solutions of resin in spirits of wine or wood spirit), with or without the addition of coloring matter; shellac cement (shellac dissolved in hot spirits of wine to the consistency of syrup).....  | 30 00 | — |
| <i>Tare.</i> —Like in No. 341.   |       |   |
| 343 Lac varnishes, lacquers, manufactured without spirits of wine (solutions of resin in turpentine oil, mineral oil, resin oil, oil varnish, acetone, alkalis, or other dissolvents), mixed or not with coloring substances, asphalt varnish (solutions of asphalt or similar substances in mineral or turpentine oil, also solutions of asphalt or coal-tar pitch in coal-tar oil or wood-tar oil); coachmakers' lacquers (solution of coloring matter and wax); "Zaponlac" (solution of colloidion wax [pyroxylin] in amyl-acetate, used to preserve manuscript documents)..... | 25 00 | — |
| <i>Tare.</i> —Like in No. 341.   |       |   |
| 344 Sealing wax (also acid impregnations in sealing wax); bottle wax.....  | 3 00  | — |
| 345 Oil cement (varnish cement), resin cement, caoutchouc and gutta-percha cement, glue, albumen, and other cements, except asbestos cement, mineral cement (asphalt cement), stearic cement, and wax cement (grouting wax).....   | 3 00  | — |
| 346 Liquid asbestos, with or without addition of coloring matter (asbestos paint); asbestos cement.....  | Free. | — |

## D.—ETHER; ALCOHOLS NOT OTHERWISE MENTIONED AND NOT INCLUDED ELSEWHERE; VOLATILE OILS, ARTIFICIAL SCENTS, PERFUMERY AND COSMETICS.

|   |        |      |
|---|--------|------|
| 347 Ether of all kinds, simple and compound; cognac essence (oil of pressed grape residues):  | 275 00 | —    |
| In casks.....   |        |      |
| <i>Tare.</i> —Double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8; double cases, weighing less than 300 kilos, 12; weighing 300 kilos or more, 8.                     |        |      |
| <i>Additional Tare.</i> —On importation of ether of all kinds, plain or compounded, in vehicles made to transport ether in bulk, 30.  |        |      |
| In other receptacles.....   | 350 00 | —    |
| <i>Tare.</i> —Cases, 21; casks, 24; baskets, 16.  |        |      |
| 348 Fuel oils; also amyl, butyl, and propyl alcohol.....  | 20 00  | —    |
| <i>Tare.</i> —Cases, 16; casks, 6; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.   |        |      |
| <i>Note.</i> —Fuel oil containing spirits of wine to an amount of 8 per cent. or more of its weight will pay duty as brandies.  |        |      |
| 349 Wood spirit (methyl alcohol), crude; acetone, crude.....  | 5 00   | Free |
| <i>Additional Tare.</i> —When the goods are imported in vehicles made to transport liquids in bulk, or in receptacles other than those usually adopted in trade (tins or like receptacles), 20. |        |      |
| 350 Wood spirit, refined; acetone, refined; formaldehyde in aqueous solution.....   | 20 00  | —    |
| <i>Tare.</i> —Cases, 24; casks, 24; baskets, 16. All these tares, only when the goods are imported in flasks, jars or like receptacles.   |        |      |
| <i>Additional Tare.</i> —Like in No. 349.   |        |      |
| 351 Acetaldehyde, paraldehyde.....  | 40 00  | —    |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, only when the goods are imported in flasks, jars or like receptacles.  |        |      |
| 352 Wood-tar oil, refined or not; rubber oil; animal oil, crude (harts horn oil) or refined (Dippel's oil).....   | Free   | —    |

## 353 Volatile (essential) oils:

|   |        |       |
|---|--------|-------|
| Turpentine oil, pine-needle oil, rosin essence, oil of camphor (liquid camphor) (other volatile (essential) oils; also menthol (camphor of mint), with or without casing of wood (menthol cones).....   | Free.  | —     |
| Volatile (essential) oils of fruits of the genera citrus, oranges, lemons, bergamots, mandarins &c. aniseed oil, attar of roses.....  | 30 00  | —     |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for menthol; and for liquid oils, only when imported in flasks, jars or like receptacles.   |        | 20 00 |
| 354 Artificial flavouring materials (vanillin, coumarine, heliotropine, and similar products for the preparation of scents).....  | 80 00  | —     |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for non-liquid artificial flavouring materials; and for liquid, only when they are imported in flasks, jars or like receptacles.  |        |       |
| 355 Perfumed greases, ointments, and pomades, also perfumed fatty and mineral oils, the weight of the immediate receptacle, together with the contents, being—  |        |       |
| At least 5 kilos.....   | 20 00  | —     |
| Less than 5 kilos.....  | 100 00 | —     |
| <i>Tare.</i> —Cases, 16; casks, 16. These tares are for non-liquid goods; and for liquid goods, only when imported in tins, flasks, jars or like receptacles.   |        |       |
| 356 Perfumery and cosmetics (e.g., hair dyes, face washes, and other toilet preparations), containing ether or alcohol; head, mouth, or tooth wash, containing ether or alcohol; perfumed or fragrant extracts (essences, tinctures) and waters, containing alcohol or ether; toilet vinegar..... | 40 00  | —     |
| <i>Tare.</i> —Like in No. 355.  |        |       |
| 357 Perfumed waters, not containing ether or alcohol, the weight of the immediate receptacle, together with the contents, being—  |        |       |
| At least 5 kilos.....   | 20 00  | —     |
| Less than 5 kilos.....  | 100 00 | —     |
| <i>Tare.</i> —Cases, 16; and casks, 16; for non-liquid goods; and for liquid goods only when imported in tins, flasks, jars or like receptacles.  |        |       |
| <i>Note.</i> —Powder, rouge, and tooth powder, not perfumed, are also subject to duty according to No. 358, if they are represented by their coverings as being cosmetics.  |        |       |
| 358 Perfumed powder, rouge, and tooth powder; tooth paste, fumigating paper, rouge paper, and all other perfumery and cosmetics not otherwise mentioned.....  | 100 00 | —     |
| <i>Tare.</i> —Cases, 16; and casks, 16; for non-liquid goods; and for liquid goods only when imported in tins, flasks, jars or like receptacles.  |        |       |

## B.—ARTIFICIAL MANURES.

|  |       |   |
|--|-------|---|
| 359 Guano, artificial (fish, meat, blood, etc., guano); also natural guano, animal and sinew meal, ground animal manure (poudrette).....   | Free. | — |
| 360 Bone ash.....  | "     | — |
| 361 Thomas's phosphate meal.....   | "     | — |
| 362 Manures containing phosphorus treated with acids (superphosphates), combined or not with other substances.....   | "     | — |
| <i>Note.</i> —Substances dutiable in themselves not mentioned above, intended for use as manures, may be admitted duty free by special permission, and, if necessary, under control. |       |   |

## F.—EXPLOSIVES, AMMUNITION, AND INFLAMMABLE SUBSTANCES.

|  |       |   |
|--|-------|---|
| 363 Gun cotton, collodion wool (pyroxylin wool).....   | 3 00  | — |
| 364 Gunpowder, blasting powder, and other explosives not previously mentioned:   |       |   |
| Not in the form of caps or detonators.....   | Free. | — |
| In the form of caps or detonators not included under Nos. 365 or 366.....  | 3 00  | — |
| 365 Primers, fulminating priming for percussion locks, filled percussion caps and blasting fuse caps, filled shell fuses, tubes, etc. (schlag-rohren zundschrauben), percussion caps for ball and shot (Floberk munition)..... | 30 00 | — |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |       |   |
| 366 Cartridges filled:   |       |   |
| With copper or brass cases.....  | 30 00 | — |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |       |   |
| With paper or cardboard cases.....   | 12 00 | — |
| With cases of paper or cardboard combined with other materials.....  | 24 00 | — |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.   |       |   |
| 367 Wooden matches: match sticks of cardboard.....   | 30 00 | — |
| <i>Tare.</i> —Cases, 20; casks, 20.  |       |   |
| 368 Matches of stearin, wax, or similar materials.....   | 10 00 | — |
| <i>Tare.</i> —Cases: wax matches, 14; otherwise, 20; casks, 20.  |       |   |
| <i>Note</i> to Nos. 367 and 368.—Ordinary wooden matches, match sticks ("zundstäbchen") and wax matches shall pay the internal revenue tax in addition to customs duty.  |       |   |

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| 369 Fireworks of all kinds (composition and cases for fireworks); autumony, magnesium, and zinc torches .....  | 30 00                        | —                                      | 388 Prepared medicaments and other pharmaceutical products, not mentioned in or included under other numbers of the tariff. This number includes belladonna and Benson's porous plasters .....  | 40 00                        | —                                      |
| <i>Tare.</i> —Cases containing pyrotechnic surprises, 38; otherwise, 20; casks, 20.  |                              |  | <i>Tare.</i> —Like in No. 386.  |                              |  |
| 370 Pitch torches, quick matches, tinder paper, prepared tinder, slow matches (fuses) of all kinds, caps for toy pistols, lighting strips for miners' lamps and for tinder boxes, as well as all other inflammable materials and wares not otherwise mentioned ..... | 3 00                         | —                                      | <i>Note to Nos. 386-388.</i> —Pharmaceutical products containing ether or alcohol are to be subject to duty as bromides, if for the production of similar articles in Germany; and brands which have not been rendered unfit for consumption (i.e., which have not been denatured) can only be used subject to payment of the spirit tax. |                              |  |
| G.—CHEMICAL AND PHARMACEUTICAL PRODUCTS NOT ELSEWHERE<br>ENUMERATED.   |                              |  |   |                              |  |
| 371 Incandescent mantles for lighting purposes, annealed (seasoned), also if impregnated with collodion, gelatin, glue, shellac, or the like, or in combination with common metals or alloys of common metals .....  | 120 00                       | —                                      | 389 Patent (secret) medicines .....   | 500 00                       | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  | <i>Tare.</i> —Like in No. 385.  |                              |  |
| <i>Note.</i> —Annealed (seasoned) incandescent bodies of all kinds for incandescent gas, spirit or paraffin lamps and for all other similar incandescent lamps, shall pay the internal revenue tax in addition to customs duty.                                      |                              |  | 390 Chemical products, not mentioned in or included under other tariff numbers .....  | Free.                        | —                                      |
| 372 Albumen and albuminous substances, animal and vegetable, not included under other tariff numbers .....   | Free.                        | —                                      | ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES<br>THEREOF; HUMAN HAIR; PREPARED ORNAMENTAL FEATHERS;<br>FANS AND HATS.   |                              |  |
| 373 Casein, casein gum, and similar preparations, so far as they are not included under No. 206 .....  | 10 00                        | 6 00                                   | A.—SILK.  |                              |  |
| <i>Tare.</i> —Cases, 15; casks, 15.  |                              |  | RAW SILK, ARTIFICIAL SILK, FLOSS SILK, AND SPUN SILK.   |                              |  |
| 374 Gine in the rough (delined bones) .....  | 3 00                         | —                                      | Raw silk and byssus silk "Steckmuschel":  |                              |  |
| 375 Gine of all sorts (except albuminous glue), liquid or solid; gelatin, even colored .....   | 5 00                         | 3 00                                   | 391 Not dyed .....  | Free.                        | —                                      |
| 376 Sheets, spangles, capsules (empty or filled), lozenges, and other moulded articles of gelatin not mixed with sugar .....   | 50 00                        | —                                      | Not twisted, or only once twisted .....   | 200 00                       | 120 00                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  | Twice twisted .....   | —                            | Free.                                  |
| <i>Note.</i> —Filled gelatine capsules pay the duty leviable on the contents, if such duty is higher than the duty on the container.   |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 4.   |                              |  |
| 377 Elastic glue for the manufacture of printing rollers and the like; also printing plates for hectographs and similar apparatus for manifold .....   | 10 00                        | —                                      | Dyed (even if dyed white) .....   | 36 00                        | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13.  |                              |  | Not twisted, or only once twisted .....   | —                            | Free.                                  |
| 378 Crocodile of wood tar and peat tar .....   | Free.                        | —                                      | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
| 379 Compressed gases, including the steel vessels serving to contain them .....  | 6 00                         | —                                      | Twice twisted .....   | 250 00                       | —                                      |
| 380 Alkaloids, (organic bases of the vegetable kingdom), alkalioid salts and combinations .....  | Free.                        | —                                      | Dyed white .....  | —                            | 120 00                                 |
| 381 Collodion and cellodion .....  | 24 00                        | —                                      | Dyed in other colors than white .....   | —                            | 140 00                                 |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for collodion; and for collodion, only when imported in bottles, jars or like receptacles.   |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
| 382 Chloroform and chloral hydrate .....   | 20 00                        | —                                      | <i>Note to Nos. 391-392.</i> —Silk twisted twice, not in combination with other textile materials or yarns, intended for weaving, knitting, embroidery, or the manufacture of button makers' wares, trimmings, or lace, with certificate of permission and under control:   |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares for hydrochlorate; and for chloroform, only when imported in bottles, jars or like receptacles.  |                              |  | (a) Not dyed .....  | Free.                        | —                                      |
| 383 Bromoform and iodoform .....   | Free.                        | —                                      | (b) Dyed (even if dyed white) .....   | 36 00                        | 36 00                                  |
| 384 Tanning extracts, not otherwise mentioned:   |                              |  | 393 In combination with other textile materials or yarns, dyed or not .....   | 36 00                        | —                                      |
| Liquid .....   | 14 00                        | —                                      | <i>Tare.</i> —Cases, 16; casks, 16; bales: dyed silk except twice twisted, 9; otherwise, 9.   |                              |  |
| Solid .....  | 28 00                        | —                                      | Artificial silk:  |                              |  |
| Smutch extract, pure, not mixed with other materials, whether liquid or solid .....  | —                            | Free                                   | 394 Not twisted, or only once twisted—  |                              |  |
| Gallnut extract, pure, not mixed with other materials, liquid .....  | —                            | "                                      | Not dyed .....  | 30 00                        | —                                      |
| Oak, pine, or chestnut extracts—   |                              |  | Dyed (even if dyed white) .....   | 60 00                        | —                                      |
| Liquid .....   | —                            | 2 00                                   | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
| Solid .....  | —                            | 4 00                                   | Twice twisted, dyed or not .....  | 90 00                        | —                                      |
| Other tanning extracts:  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
| Liquid .....   | —                            | 4 00                                   | Floss silk (waste silk) .....   | Free.                        | —                                      |
| Solid .....  | —                            | 8 00                                   | Not combed .....  | Free.                        | —                                      |
| <i>Tare.</i> —For solid tanning extracts: cases, 10; casks, 10; bales, 3.  |                              |  | Odyed .....   | 12 00                        | —                                      |
| <i>Note.</i> —Liquid tanning extracts of more than 250 Be. are treated as solid. (Con-<br>ditionalized by treaty with Austria-<br>Hungary.)  |                              |  | Dyed (even if dyed white) .....   | Free.                        | —                                      |
| 385 Liquorice juice, mixed with sugar, honey, oil of aniseed, sal ammoniac, or other flavouring or medicinal ingredients, or made up for retail sale; also pectoral lozenges and syrup .....   | 60 00                        | —                                      | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  | <i>Note to Nos. 396-397.</i> —Waste from dyed silk is free of duty. ( <i>Treaty with Italy.</i> )   |                              |  |
| 386 Artificial balsams, extracts (essence, tinctures, etc.), waters and the like, not perfumed, for industrial or medicinal use (except extracts of dyewoods and tanning extracts) .....   | 40 00                        | —                                      | 398 Yarns of floss silk single or otherwise, twisted or not:  |                              |  |
| Not containing ether or alcohol .....  | 20 00                        | —                                      | Not dyed .....  | Free.                        | —                                      |
| Containing ether or alcohol .....  | 40 00                        | —                                      | Dyed (even if dyed white) .....   | 36 00                        | —                                      |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6. All these tares, for non-liquid goods; and for liquid goods only when imported in bottles, jars or like receptacles.   |                              |  | Dyed white .....  | —                            | Free.                                  |
| 387 Juices of fruits (except grapes) and of plants for industrial or medicinal use containing ether or alcohol .....   | 60 00                        | —                                      | <i>Note.</i> —So called "violet yarn," whether twisted or not, not combined with other textile materials or yarns, to be dyed black in silk-dyeing establishments, may be imported free with permit and under control. ( <i>Treaty with Switzerland.</i> )  |                              |  |
|  |                              |  | In combination with other textile materials or yarns, dyed or not .....   | 36 00                        | —                                      |
|  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales: dyed yarns of floss silk, 5; otherwise, 9.   |                              |  |
|  |                              |  | 399 Silk twist of all kinds, even if mixed with other textile materials or yarns, dyed or not, made up for retail sale:   |                              |  |
|  |                              |  | Of raw silk or artificial silk .....  | 300 00                       | 140 00                                 |
|  |                              |  | Of floss silk .....   | 75 00                        | 50 00                                  |
|  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
|  |                              |  | 400 Raw silk, artificial silk, yarns of floss silk, even if mixed with other textile materials or yarns, in combination (but not wound round) with metal threads (wire or tinsel) .....   | 300 00                       | —                                      |
|  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  |
|  |                              |  | WARES COMPOSED WHOLLY OR PARTLY OF SILK (RAW SILK,<br>ARTIFICIAL SILK, FLOSS SILK.)   |                              |  |
|  |                              |  | 401 Close woven tissues of the nature of taffeta ribbon ("taffetbinding") unfigured, composed wholly of silk of the mulberry tree silk worm without any admixture of artificial silk, of floss silk, or of silk of the oak, egg, and woven edges on each side, raw, even if boiled (bleached) and calendered .....                        | 300 00                       | —                                      |
|  |                              |  | <i>Tare.</i> —Cases, 20; casks, 20; bales, 11.  |                              |  |

## WARES COMPOSED WHOLLY OR PARTLY OF SILK, &amp;c.—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|------------------------------|--|
| <p>Note. No. 401 also includes "habutae" tissues according to the sample deposited (close-woven tissues of the nature of taffeta ribbon, "taffet banding", unfigured, composed wholly of silk of the mulberry-tree silkworm without any admixture of artificial silk, of floss silk, or of silk of the oak eggar, and woven with firm edges on each side, raw, even if boiled (not scoured and calendered), weighing at least 35 moutane per unit of tissue. (<i>Treaty with Japan.</i>)</p> <p>Close-woven tissues for upholstery and tapestry work (except velvet and plush, and tissues of the nature of velvet and plush):</p>   |                              |  |                              |  |
| 402 Wholly of silk—  |                              |  |                              |  |
| Imported in the piece, to be sold by measure   | 900 00                       | —                                      |                              |  |
| Cut (as curtains, gobelins, coverlets, etc.), even if with edging or fringes.  | 1,200 00                     | —                                      |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>  |                              |  |                              |  |
| 403 Partly of silk—  |                              |  |                              |  |
| Imported in the piece, to be sold by measure   | 900 00                       | —                                      |                              |  |
| Cut (as curtains, gobelins, coverlets, etc.), even if with edging or fringes.  | 650 00                       | —                                      |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>  |                              |  |                              |  |
| 404 Velvet and plush and tissues of the nature of velvet and plush (with cut or without pile):   |                              |  |                              |  |
| Wholly of silk   | 800 00                       | 750 00                                 |                              |  |
| Partly of silk   | 450 00                       | —                                      |                              |  |
| 405 Close-woven tissues, not otherwise mentioned:  |                              |  |                              |  |
| Wholly of silk   | 800 00                       | —                                      |                              |  |
| Partly of silk   | 450 00                       | 360 00                                 |                              |  |
| Handkerchiefs of "habutae" of the description mentioned in Note to No. 401   | —                            | 400 00                                 |                              |  |
| Other tissues coming under this paragraph.   | —                            | 450 00                                 |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p> <p>Note 1.—The following close-woven piece (Metecware) goods, wholly or partly of silk, are not treated as tissues for upholstery and tapestry under Nos. 402-403: (a) All black tissues, even when they are furnished with a strip of another color along the selvage, the breadth of which, measured from the edge of the tissue to the inner edge of the strip, is not more than 3 centimetres; (b) all tissues not figured on the Jacquard loom and not woven like gobelins, not more than 123 centimetres broad, and not heavier than 120 grammes per square metre. (<i>Treaty with Switzerland.</i>)</p> <p>Note 2.—The term "Open-woven tissues" (under No. 408) includes, in addition to crapes, only those tissues in which the space between the war threads is as great as, or greater than, the thickness of the threads, and similarly the space between the weft threads is as great as, or greater than, the thickness of the threads. On the other hand, tissues in which such spaces do not occur, or occur only irregularly, in consequence of some defect in the weaving, are not excluded from treatment as close-woven tissues on this account. When thick and thin threads occur at regular intervals in the tissue, the thin threads serve to decide the width of the space. Finally, close-woven tissues in which open-woven strips or leaves occur are to be treated as open-woven tissues. Tissues in which the spaces are completely closed by sizine are treated as close-woven. As close woven tissues are also to be treated, the smooth tiffeta tissues known as "marcelline" and "arsene", when they show at least 35 weft threads to the centimetre. (<i>Treaty with Switzerland.</i>)</p> <p>Note 3.—Handkerchiefs of "habutae" of the above-named description shall not be considered as embroidered, if the embroidery does not, in any direction, cover more than a square of 6 centimetres side. (<i>Treaty with Japan.</i>)</p> |                              |  |                              |  |
| 406 Tulle, wholly or partly of silk:   |                              |  |                              |  |
| Unfigured  | 250 00                       | —                                      |                              |  |
| Figured  | 800 00                       | —                                      |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>  |                              |  |                              |  |
| 407 Bolting cloth, wholly or partly of silk, 1,000 00  |                              |  |                              |  |
| Bolting cloth, wholly or partly of silk, made up or not.   | —                            | 600 00                                 |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>  |                              |  |                              |  |
| 408 Open-woven tissues, not otherwise mentioned, wholly or partly of silk (gauze, crape, veiling, and the like):   |                              |  |                              |  |
| Weighting more than 20 grammes per square metre.   | 1,600 00                     | —                                      |                              |  |
| Weighting 20 grammes or less per square metre.   | 1,500 00                     | —                                      |                              |  |
| <p>Note.—Open-woven tissues, not otherwise mentioned (gauze, crape, veiling, and the like), for embroidery, with permit and under control.</p> <p>Tare.—Cases, 20; casks, 20; bales, 11.</p> <p>Note to Nos. 403-408.—Tissues of yarns of other textile materials, with which</p>  |                              |  |                              |  |
| <p>silk is mixed in spinning, but without forming the covering of the thread or extending continuously along the whole length of the thread, are not on that account to be treated as tissues partly of silk. (<i>Treaty with Austria-Hungary.</i>)</p>  |                              |  |                              |  |
| 409 Knitted and netted tissues: knitted and netted wares:  |                              |  |                              |  |
| Wholly of silk   | 800 00                       | 600 00                                 |                              |  |
| Partly of silk   | 350 00                       | 400 00                                 |                              |  |
| <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>  |                              |  |                              |  |
| 410 Lace tissues and lace of all kinds, including lace insertions, edgings, and cut-out articles of lace or lace tissue, even if they have not a wavy or scalloped border, wholly or partly of silk:   |                              |  |                              |  |
| Embroidered  | 800 00                       | 600 00                                 |                              |  |
| Woven  | 800 00                       | —                                      |                              |  |
| Other  | 800 00                       | —                                      |                              |  |
| <p>Tare.—Cases, 22; casks, 22; bales, 13.</p>  |                              |  |                              |  |
| 411 Embroideries on materials wholly or partly of silk:  |                              |  |                              |  |
| Of the open-woven tissues included under No. 408   | 1,500 00                     | —                                      |                              |  |
| On other tissues   | 900 00                       | —                                      |                              |  |
| Embroideries on materials wholly or partly of silk, except embroideries for church vestments or for flags:   |                              |  |                              |  |
| On open-woven tissues included under No. 408   | —                            | 800 00                                 |                              |  |
| On tissues included under No. 408  | —                            | 600 00                                 |                              |  |
| <p>Note.—If metal threads (wire or tinseil) are used for embroidering, the duty will be increased by—</p>  |                              |  |                              |  |
|  | Surtax of 50%                | No surtax.                             |                              |  |
| <p>Tare.—Cases, 22; casks, 22; bales, 11.</p>  |                              |  |                              |  |
| 412 Trimmings (edgings, ribbons, cords, laces, tapes, and the like); also button makers' wares, even if with encasure or foundation of wood, bone, horn, leather, metal, or the like; also articles made in the same way as so-called cotton "Sparterie"; collar supports for ladies' collars, of steel wire, the entire surface of which is wound round with silk (artificial silk); dutiable as trimmings entirely of silk:  |                              |  |                              |  |
| Wholly of silk   | 800 00                       | —                                      |                              |  |
| Partly of silk   | 450 00                       | —                                      |                              |  |
| Articles made in the same way as so-called cotton "Sparterie" goods, and plaited goods of such wares.  | —                            | 80 00                                  |                              |  |
| <p>Note.—Braid, wholly or partly of silk, for making trimmings, with permit and under control.</p> <p>Tare.—Cases, 20; casks, 20; bales, 11.</p>   |                              |  |                              |  |
| B.—WOOL AND OTHER ANIMAL HAIR (EXCLUDING THE HAIR OF HORSES' MANES AND TAILS).   |                              |  |                              |  |
| WOOL AND OTHER ANIMAL HAIR, WORKED.  |                              |  |                              |  |
| 413 Sheep's wool (also gloves' wool); hair of the alpaca, camel, domestic goat, Angora goat (mohair), and of all other animals of the goat tribe; hare, Angora and common rabbit, beaver, muskrat, and nutria hair; coarse hair of cattle, deer, dog, swine, and other similar animals, all these combed, bleached, dyed, curled, or milled  |                              |  | Free                         | —                                      |
| 414 Artificial wool (shoddy), dyed or undyed.  |                              |  | "                            | —                                      |
| 415 Crisp hair ("Krollhaare") of cattle or swine, or other coarse animal hair, mixed or not with other animal hair, or with vegetable fibres.  |                              |  | 5 00                         | —                                      |
| 416 Wool or other animal hair, carded or combed, with the exception of the "Krollhaare" mentioned in the preceding number.   |                              |  | 2 00                         | —                                      |
| WOOL OR ANIMAL HAIR, SPUN.   |                              |  |                              |  |
| 417 Yarn of the hair of cattle, deer, dog, or swine, or other coarse animal hair, mixed, or not with other animal or vegetable textile material or yarns, except silk or cotton, of one or two strands:  |                              |  |                              |  |
| Unbleached   | 5 00                         | —                                      |                              |  |
| Bleached, dyed, printed  | 5 00                         | —                                      |                              |  |
| Genappes, mohair, and alpaca yarn, mixed, or not with other animal or vegetable textile material or yarns, except silk or cotton:  |                              |  |                              |  |
| 418 Unbleached—  |                              |  |                              |  |
| Single   | 2 00                         | —                                      |                              |  |
| Of 2 or 3 threads  | 2 00                         | —                                      |                              |  |
| Of 4 or more threads   | 20 00                        | —                                      |                              |  |
| <p>Tare.—Cases, 16; casks, 16; bales, 11; with iron hoops, 6; without iron hoops, 3.</p>   |                              |  |                              |  |
| 419 Bleached, dyed, printed—   |                              |  |                              |  |
| Single   | 2 00                         | —                                      |                              |  |
| Of 2 or 3 threads  | 6 00                         | —                                      |                              |  |
| Of 4 or more threads   | 20 00                        | —                                      |                              |  |
| <p>Tare.—Like in No. 418.</p>  |                              |  |                              |  |
| Hard combed yarn of lustrous wool, over 20 centimetres in length, mixed or not with other animal hair, if the yarn has not lost the quality of hard-combed yarn as a result of the mixture:  |                              |  |                              |  |
| 420 Unbleached—  |                              |  |                              |  |
| Single   | 3 50                         | —                                      |                              |  |
| Of 2 or 3 threads  | 4 00                         | —                                      |                              |  |
| Of 4 or more threads   | 24 00                        | —                                      |                              |  |
| <p>Tare.—Like in No. 418.</p>  |                              |  |                              |  |



|  |   | General Tariff. | Conventional Tariff. | General Tariff. | Conventional Tariff. |
|--|---|-----------------|----------------------|-----------------|----------------------|
|  |   | Marks.          | Marks.               | Marks.          | Marks.               |
| 421  | Bleached, dyed, printed—  |                 |                      |                 |                      |
|  | Single .....  | 6 00            | —                    |                 |                      |
|  | Of 2 or 3 threads .....   | 14 00           | —                    |                 |                      |
|  | Of 4 or more threads .....  | 24 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 418.  |                 |                      |                 |                      |
|  | Yarn of wool or other animal hair, mixed or not with vegetable textile materials, except cotton, not coming under Nos. 417 to 421:  |                 |                      |                 |                      |
| 422  | Combed yarn (worsted yarn), unbleached—   |                 |                      |                 |                      |
|  | Single .....  | 8 00            | —                    |                 |                      |
|  | Of 2 or 3 threads .....   | 10 00           | —                    |                 |                      |
|  | Of 4 or more threads .....  | 24 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases: weighing more than 150 kilos, containing yarn on cardboard spools, 15; otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.   |                 |                      |                 |                      |
| 423  | Combed yarn (worsted yarn), bleached, dyed, printed—  |                 |                      |                 |                      |
|  | Single .....  | 12 00           | —                    |                 |                      |
|  | Of 2 or 3 threads .....   | 18 00           | —                    |                 |                      |
|  | Of 4 or more threads .....  | 24 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 422.  |                 |                      |                 |                      |
| 424  | Carded yarn, unbleached—  |                 |                      |                 |                      |
|  | Single .....  | 9 00            | 8 00                 |                 |                      |
|  | Of 2 or 3 threads .....   | 12 00           | —                    |                 |                      |
|  | Of 4 or more threads .....  | 24 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 422.  |                 |                      |                 |                      |
|  | <i>Note</i> .—"Grisaille" yarn (yarn of artificial wool), single, is to be considered not as dyed but as raw yarn.  |                 |                      |                 |                      |
|  | Yarn known as "Grisaille" consists wholly or in part of multicolored or discolored waste, which imparts to the yarn a dull or uncertain color, and which renders it unfit either in the state or in the piece for use without further dyeing.   |                 |                      |                 |                      |
|  | "Grisaille" yarn containing an admixture of cotton not exceeding 5 per cent is treated as unmixed "Grisaille" yarn.   |                 |                      |                 |                      |
|  | (Treaty with Belgium.)  |                 |                      |                 |                      |
| 425  | Carded yarn, bleached, dyed, printed—   |                 |                      |                 |                      |
|  | Single .....  | 13 00           | —                    |                 |                      |
|  | Of 2 or 3 threads .....   | 21 00           | —                    |                 |                      |
|  | Of 4 or more threads .....  | 27 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 422.  |                 |                      |                 |                      |
| 426  | Yarn of all kinds of wool or other animal hair, mixed or not with vegetable textile materials, except cotton made up for retail sale .....  | 36 00           | 30 00                |                 |                      |
|  | <i>Tare</i> .—Cases: weighing more than 150 kilos, containing yarn (other than genappe, mohair, alpaca, and hard combed yarn), on cardboard spools, 15; otherwise, 16. Casks, 16. Bales: with iron hoops, 6; without iron hoops, 3.   |                 |                      |                 |                      |
| <b>WARES OF SPUN WOOL OR OTHER ANIMAL HAIR, MIXED OR NOT WITH VEGETABLE TEXTILE MATERIALS OR YARNS.</b>  |   |                 |                      |                 |                      |
|  | Carpets in the piece for sale by measure, or cut, printed or not:   |                 |                      |                 |                      |
| 427  | Of dyed or undyed yarn of cattle, deer, dogs, swine, or similar coarse animal hair, mixed or not with jute, Manila hemp, aloë fibre, pineapple fibre, or coconut fibre, without regard to the conditions of mixing, also mixed with other vegetable textile materials, provided that the animal hair yarn predominates; also carpets of plaited cloth hat ..... | 24 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
| 428  | Other—  |                 |                      |                 |                      |
|  | Knotted ("sekmapijt") .....   | 200 00          | 150 00               |                 |                      |
|  | Woven .....   | 100 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
|  | Close-woven tissues for furniture or upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, or woven in colors:   |                 |                      |                 |                      |
|  | In the piece, for sale by measure—  |                 |                      |                 |                      |
| 429  | Weighting more than 200 grammes to the square metre .....   | 135 00          | —                    |                 |                      |
|  | Weighting 200 grammes or less to the square metre .....   | 220 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
| 430  | Cut (as curtains, hangings, coverlets, etc.), with or without edgings or fringes—   |                 |                      |                 |                      |
|  | Weighting more than 200 grammes to the square metre .....   | 165 00          | —                    |                 |                      |
|  | Weighting 200 grammes or less to the square metre .....   | 250 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
| 431  | Velvet and plush and tissues similar to velvet and plush (with cut or uncut pile), figured or not (with or without stamping) .....  | 150 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
| 432  | Tissues, not included under Nos. 427 to 431:  |                 |                      |                 |                      |
|  | Weighting more than 200 grammes to the square metre .....   | 135 00          | —                    |                 |                      |
|  | Weighting more than 200 grammes and up to 200 grammes to the square metre ..  | 175 00          | 150 00               |                 |                      |
|  | Weighting 200 grammes or less .....   | 220 00          | —                    |                 |                      |
|  | <i>Notes</i> .—   |                 |                      |                 |                      |
|  | Press cloths, webbing, aloëves, etc., of yarn of goat's hair or other coarse animal hair, for pressing oil or fats .....  | —               | 15 00                |                 |                      |
| 2.   | Tissues with such admixture of horsehair (either from the mane or tail) as gives to the tissue the appearance of stiff materials ("steifstoffe") similar to those of which patterns were deposited on the signing of the treaty, even though neither warp nor weft consist entirely of horsehair .....  | —               | 45 00                |                 |                      |
| 3.   | Felt cloths of wool, endless woven or knitted, for the manufacture of wood pulp, cellulose, straw stuff or paper .....  | —               | 30 00                |                 |                      |
|  | <i>Tare</i> .—Cases, 20; casks, 20; bales, 7.   |                 |                      |                 |                      |
| 433  | Knitted and netted stuffs .....   | 100 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 432.  |                 |                      |                 |                      |
|  | Knitted and netted wares:   |                 |                      |                 |                      |
| 434  | Underclothing—  |                 |                      |                 |                      |
|  | Cut .....   | 100 00          | —                    |                 |                      |
|  | Shaped in manufacture (regular) .....   | 140 00          | 100 00               |                 |                      |
|  | <i>Tare</i> .—Like in No. 432.  |                 |                      |                 |                      |
| 435  | Other knitted or netted wares, cut or shaped in manufacture .....   | 140 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 432.  |                 |                      |                 |                      |
| 436  | Lace tissues and lace of all kinds, including lace insertion, point lace, and cut-out articles of lace or lace tissues, with or without wavy or scalloped edges; tulle .....  | 330 00          | —                    |                 |                      |
|  | Except tulle .....  | —               | 500 00               |                 |                      |
|  | <i>Tare</i> .—Like in No. 432.  |                 |                      |                 |                      |
| 437  | Trimming (edgings, braids, cords, laces, tapes, and similar wares); also button makers' wares, with or without foundation or enclosure of wood, bone, horn, leather, metal, or similar materials .....  | 200 00          | —                    |                 |                      |
|  | <i>Tare</i> .—Like in No. 432.  |                 |                      |                 |                      |
|  | <i>Notes to Section B.</i> —(1) Embroidery on tissues of wool or other animal hair will pay duty as embroidery on cotton foundation. (2) Transmission belts, woven or knitted, of wool or other animal hair, will pay duty as similar belts of cotton. (Conventionalized by treaty with Switzerland.)   |                 |                      |                 |                      |
| <b>C.—COTTON.</b>  |   |                 |                      |                 |                      |
| <b>COTTON, WORKED.</b>   |   |                 |                      |                 |                      |
| 438  | Cotton: Dyed, carded, combed, or milled .....   | Fr 30           | —                    |                 |                      |
|  | Bleached; also bleached waste from cotton spinning .....  | "               |                      |                 |                      |
| <b>SPUN COTTON, MIXED OR NOT WITH OTHER VEGETABLE OR ANIMAL TEXTILE MATERIALS OR YARNS, EXCEPT SILK.</b> |   |                 |                      |                 |                      |
| 439  | Roving and slubbing, twisted or not, unbleached, bleached, dyed, or printed:  |                 |                      |                 |                      |
|  | Single or double .....  | 6 00            | —                    |                 |                      |
|  | Treble or more; also wicks neither woven nor plaited .....  | 10 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 18; casks, 18; baskets, 13; bales, 7.  |                 |                      |                 |                      |
|  | Cotton yarn:  |                 |                      |                 |                      |
| 440  | Single, unbleached—   |                 |                      |                 |                      |
|  | Up to No. 11 English .....  | 6 00            | —                    |                 |                      |
|  | Above No. 11 and up to No. 17 English ..  | 8 00            | —                    |                 |                      |
|  | Above No. 17 and up to No. 23 English ..  | 11 00           | —                    |                 |                      |
|  | Above No. 23 and up to No. 32 English ..  | 14 00           | —                    |                 |                      |
|  | Above No. 32 and up to No. 47 English ..  | 18 00           | —                    |                 |                      |
|  | Above No. 47 and up to No. 63 English ..  | 22 00           | —                    |                 |                      |
|  | Above No. 63 and up to No. 83 English ..  | 25 00           | 25 00                |                 |                      |
|  | Above No. 83 and up to No. 102 English ..   | 30 00           | 28 00                |                 |                      |
|  | Above No. 102 English .....   | 40 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, 16; casks, 14; baskets, 13; bales, 3.  |                 |                      |                 |                      |
| 441  | Single, bleached, dyed, or printed .....  | (1)             |                      |                 |                      |
|  | <i>Tare</i> .—Cases, 18; casks, 18; baskets, 13; bales, 3.  |                 |                      |                 |                      |
| 442  | Of 2 or more threads, single twist—   |                 |                      |                 |                      |
|  | Unbleached .....  | (2)             |                      |                 |                      |
|  | <i>Tare</i> .—Cases, 16; casks, 14; baskets, 13; bales, 2.  |                 |                      |                 |                      |
|  | Bleached, dyed, or printed .....  | (3)             |                      |                 |                      |
|  | <i>Tare</i> .—Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reals, 14; otherwise, of hard wood, 18; of soft wood, 16; casks, 13; baskets, 13; bales, 3.   |                 |                      |                 |                      |
| 443  | Of two or more threads, cable twist—  |                 |                      |                 |                      |
|  | Unbleached .....  | 40 00           | —                    |                 |                      |
|  | Bleached, dyed, or printed .....  | 48 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, weighing more than 200 kilos, containing yarn of more than one thread, on wooden reals, 14; otherwise, 16; casks, 18; baskets, 13; bales, 3.   |                 |                      |                 |                      |
|  | <i>Note to Nos. 440 to 443.</i> —Dressed or steamed yarn will pay duty as unbleached yarn. (Conventionalized by Swiss Treaty.)  |                 |                      |                 |                      |
| 444  | Cotton thread of all kinds, twisted, made up for retail sale .....  | 70 00           | —                    |                 |                      |
|  | <i>Tare</i> .—Cases, weighing more than 200 kilos, containing yarn on wooden reals, 13; otherwise, 16; casks, 18; baskets, 13; bales, 3.  |                 |                      |                 |                      |
| (1) Rate of unbleached, + 9 marks.   |   |                 |                      |                 |                      |
| (2) Rate of single unbleached, + 3 marks.  |   |                 |                      |                 |                      |
| (3) Rate of single unbleached, + 11 marks.   |   |                 |                      |                 |                      |

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks.<br>(1) | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|--|-------------------------------------|--|
| MANUFACTURES OF COTTON YARN, MIXED OR NOT WITH OTHER VEGETABLE TEXTILE MATERIALS OR YARNS OR WITH HORSEHAIR, BUT NOT MIXED WITH SILK, WOOL, OR OTHER ANIMAL HAIR.   |                              |  |  |                                     |  |
| 445 Close-woven tissues for furniture and upholstery (except velvet and plush and tissues similar to velvet and plush), dyed, printed, figured, or woven in colors:   |                              |  |  |                                     |  |
| In the piece, to be sold by measure   | 180 00                       | —                                      |  |                                     |  |
| Cut (as curtains, hangings, coverlets, &c.), with or without edgings or fringes   | 220 00                       | —                                      |  |                                     |  |
| Tare.—Cases: dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| Velvet and plush and tissues similar to velvet and plush:   |                              |  |  |                                     |  |
| 446 With ancient pile   |                              |  |  |                                     |  |
| Unbleached  | 60 00                        | —                                      |  |                                     |  |
| Bleached, dyed, printed, woven in colors.   | 80 00                        | —                                      |  |                                     |  |
| Tare.—Cases: bleached or dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| 447 Cut, with pile made from the warp—  |                              |  |  |                                     |  |
| Unbleached  | 90 00                        | —                                      |  |                                     |  |
| Bleached, dyed, printed, woven in colors.   | 120 00                       | —                                      |  |                                     |  |
| Tare.—Cases: dyed tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| 448 Cut, with pile made from the warp—  |                              |  |  |                                     |  |
| Unbleached  | 120 00                       | —                                      |  |                                     |  |
| Bleached, dyed, printed, woven in colors.   | 150 00                       | 130 00                                 |  |                                     |  |
| Tare.—Like in No. 447.  |                              |  |  |                                     |  |
| 449 Cotton felts (tissues woven like felts), raised or not (geräumt):   |                              |  |  |                                     |  |
| Unbleached  | 65 00                        | —                                      |  |                                     |  |
| Bleached, dyed, printed   | 100 00                       | —                                      |  |                                     |  |
| Tare.—Cases: cotton felts, bleached or dyed, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| Open woven tissues for curtains, also ornamented with scalloped edges sewn on:  |                              |  |  |                                     |  |
| 450 In the piece, to be sold by measure—  |                              |  |  |                                     |  |
| Unbleached, also dressed  | 180 00                       | —                                      |  |                                     |  |
| Bleached, dyed, printed, woven in colors.   | 220 00                       | —                                      |  |                                     |  |
| Bound with ribbon   | 260 00                       | —                                      |  |                                     |  |
| Tare.—Cases, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.   |                              |  |  |                                     |  |
| 451 Cut, bound with ribbon or not   | 260 00                       | —                                      |  |                                     |  |
| Tare.—Like in No. 450.  |                              |  |  |                                     |  |
| 452 Tulle: Unbleached, dressed or not—  |                              |  |  |                                     |  |
| Not figured   | 60 00                        | —                                      |  |                                     |  |
| Figured   | 120 00                       | —                                      |  |                                     |  |
| Bleached, dyed, printed   | 200 00                       | —                                      |  |                                     |  |
| Tare.—Like in No. 450.  |                              |  |  |                                     |  |
| Tissues, not included under Nos. 445 to 452:  |                              |  |  |                                     |  |
| 453 Unbleached, weighing 80 grammes or more to the square metre, and having in warp and weft in each of 5 millimètres to the side—  |                              |  |  |                                     |  |
| 35 threads or less  | 50 00                        | —                                      |  |                                     |  |
| Note.—Bed blankets of cotton, included under this number, are dutiable, under Convention, at the rate of 50 marks per 100 kilos without surtax, whether they be hemmed or not.  |                              |  |  |                                     |  |
| More than 35 and up to 44 threads   | 70 00                        | —                                      |  |                                     |  |
| More than 44 threads  | 90 00                        | —                                      |  |                                     |  |
| Tare.—Like in No. 450.  |                              |  |  |                                     |  |
| 454 Unbleached, weighing 10 grammes or over, but less than 80 grammes per square metre, and having in warp and weft in a square of 5 millimètres to the side  |                              |  |  |                                     |  |
| 35 threads or less  | 80 00                        | 80 00                                  |  |                                     |  |
| More than 35 and up to 44 threads   | 120 00                       | 100 00                                 |  |                                     |  |
| More than 44 threads  | 150 00                       | 120 00                                 |  |                                     |  |
| Tare.—Like in No. 450.  |                              |  |  |                                     |  |
| 455 Unbleached, weighing less than 10 grammes per square metre, and having in warp and weft in a square of 5 millimètres to the side  |                              |  |  |                                     |  |
| 35 threads or less  | 120 00                       | 100 00                                 |  |                                     |  |
| More than 35 and up to 44 threads   | 160 00                       | 125 00                                 |  |                                     |  |
| More than 44 threads  | 170 00                       | 150 00                                 |  |                                     |  |
| Tare.—Like in No. 450.  |                              |  |  |                                     |  |
| Notes to Nos. 453 to 455:—  |                              |  |  |                                     |  |
| 1. Feather-stitch tissues ("Plattstichgewebe")  | —                            | 120 00                                 |  |                                     |  |
| 2. Coarse cotton tissues unbleached, in pieces not exceeding 65 centimetres in length and breadth, so-called "Putzlappen" (dishcloths or rubbers), of which the weft consists exclusively of cotton waste, even dressed, hemmed, or combined with other textile materials or occasional dyed threads  | —                            | 7 50                                   |  |                                     |  |
| 456 Dressed, bleached   | (1)                          | —                                      |  |                                     |  |
| Notes:—   |                              |  |  |                                     |  |
| 1. Feather-stitch tissues   | —                            | 160 00                                 |  |                                     |  |
| 2. Cotton coverlets, weighing per square metre 80 grammes or over, and having in warp and weft together per square of 5 millimètres 35 threads or less, whether hemmed or not   | —                            | 60 00                                  |  |                                     |  |
| Tare.—Cases: Bleached tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| 457 Dyed, printed, woven in colors  |                              |  |  |                                     |  |
| Notes:—   |                              |  |  |                                     |  |
| 1. Feather-stitch tissues   | —                            | 160 00                                 |  |                                     |  |
| 2. Bed blankets of cotton weighing per square metre 80 grammes or over, and having in warp and weft together, per square of 5 millimètres side, 35 threads or less, whether hemmed or not   | —                            | 80 00                                  |  |                                     |  |
| Tare.—Cases: Bleached tissues, 14; otherwise, 18; casks, 18; bales: without iron hoops, 4; with iron hoops, 3.  |                              |  |  |                                     |  |
| Notes to Nos. 453 to 457:—  |                              |  |  |                                     |  |
| 1. Tissues other than those enumerated in Nos. 445 to 452—  |                              |  |  |                                     |  |
| Unbleached, dressed, bleached or dyed, with such admixture of horsehair (either from the mane or tail) as gives to the tissues the appearance of stiff material ("Stiefelfelle") similar to those of which patterns were deposited on the signing of the Treaty, even though neither warp nor weft consist entirely of horsehair  | —                            | 45 00                                  |  |                                     |  |
| 2. In the case of tissues which are alternately open and close woven, duty will be calculated upon the average total number of threads. The average total number of threads will be obtained by counting the threads of both warp and weft between any two regularly recurring points in the design, and by reducing the number of threads so obtained to an average per square of 5 millimètres. In the case of tissues with double or twisted threads, the single threads should be counted. No account is taken of fractional parts in establishing the net result of the calculation. (Treaties with Switzerland and Austria-Hungary.)  |                              |  |  |                                     |  |
| 3. Feather-stitch tissues shall also be admitted at the rate of 120 marks, as unbleached feather-stitch tissues, even when only that part of the cotton yarn which is used for the pattern is bleached or dyed, or when occasional warp or weft threads of bleached cotton are woven into the main tissue. In cases of doubt, bleached threads of the latter kind shall not be regarded as "occasional" when their number exceeds 10 in 100 threads of the unbleached warp or weft of the main tissue. Where doubled yarn or twist is used each thread entering into the composition of the same is counted separately. No 5 of the general notes to the fifth section of the General Tariff does not apply to "feather-stitch tissues." (Treaty with Switzerland.) |                              |  |  |                                     |  |
| 458 Knitted and netted stuffs   | 80 00                        | —                                      |  |                                     |  |
| Tare.—Cases, 18; casks, 18; bales, without iron hoops, 4; with iron hoops, 3.   |                              |  |  |                                     |  |
| 459 Knitted and netted wares:   |                              |  |  |                                     |  |
| Gloves, hair nets   | 160 00                       | —                                      |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| 460 Stockings, socks, underclothing:  |                              |  |  |                                     |  |
| Cut   | 80 00                        | —                                      |  |                                     |  |
| Shaped in manufacture (regular)   | 120 00                       | —                                      |  |                                     |  |
| Underclothing shaped in manufacture (regular)   | —                            | 80 00                                  |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| 461 Fishing nets  | 3 00                         | —                                      |  |                                     |  |
| 462 Bird, hunting, horse, and similar nets  | 100 00                       | —                                      |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| 463 Knitted and netted wares, cut or shaped in manufacture, not otherwise mentioned; incandescent mantles for lighting purposes (cotton knitted wares) impregnated with solutions of the salts of certain minerals (thorium, cerium, &c.), combined or not with common metals   | 100 00                       | —                                      |  |                                     |  |
| Plaster of Paris splints (bandages of soaked cotton knitted materials, filled with plaster of Paris powder, and stiffened with jute tissue), in hermetically sealed tins  | —                            | 6 00                                   |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| 464 Lace tissues and lace of all kinds, including imitations, point lace, and lace piece goods, with or without wavy or scalloped edge:   |                              |  |  |                                     |  |
| Unbordered  | 480 00                       | 300 00                                 |  |                                     |  |
| Woven   | 360 00                       | —                                      |  |                                     |  |
| Other   | 350 00                       | —                                      |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| 465 Embroidery on cotton foundation:  |                              |  |  |                                     |  |
| Flat-stitch embroidery ("Plattstichstickerei")  | 400 00                       | 275 00                                 |  |                                     |  |
| Chain-stitch embroidery   | 450 00                       | 300 00                                 |  |                                     |  |
| Other   | 400 00                       | 300 00                                 |  |                                     |  |
| Tare.—Like in No. 458.  |                              |  |  |                                     |  |
| Note.—Embroidery in which silk, artificial silk, floss silk or metal threads (white or  |                              |  |  |                                     |  |

(1) 20 marks per 100 kilos, above the duty on unbleached tissues.

(1) 50 marks per 100 kilos, above the duty on unbleached tissues.

|  | General<br>Tariff<br>Marks. | Con-<br>ventional<br>Tariff<br>Marks. |     | General<br>Tariff<br>Marks.  | Con-<br>ventional<br>Tariff<br>Marks. |
|--|-----------------------------|---------------------------------------|-----|--|---------------------------------------|
| tinse) are used will pay an additional duty of.....  | 20%                         | (1)                                   | 480 | Twisted, of 2 or more threads, unbleached, bleached, dyed, printed, .....  | 36 00 —                               |
| 66 Rope, string, or cord; or twist of cotton twist, having a diameter of more than 1 millimetre, made up for retail sale or not.....   | 40 00                       | —                                     |     | <i>Tare.</i> —Like in No. 472.   |                                       |
| <i>Tare.</i> —Cases; of hard wood, 18; of soft wood, 16; casks, 18; baskets, 13; bales 3.  |                             |                                       | 481 | Unbleached—<br>Up to No. 8 English .....   | 5 00 4 00                             |
| <i>Note.</i> —Thread 1 millimetre or less in diameter pays duty as twisted yarn, according to quality.   |                             |                                       |     | Above No. 8 and up to No. 11 English .....   | 6 00 5 00                             |
| 467 Fire and other coarse kinds of hose, combined or not with common metal; rough girths, and driving belts, woven or knitted.....   | 50 00                       | —                                     |     | Above No. 14 English .....   | 7 00 —                                |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales 6.  |                             |                                       | 482 | <i>Tare.</i> —Like in No. 472.   |                                       |
| 468 Wicks, woven or plaited .....  | 80 00                       | —                                     |     | Bleached, dyed, printed .....  | 12 00 —                               |
| <i>Tare.</i> —Cases, 18; casks, 18; baskets, 13; without iron hoops, 4; with iron hoops, 3.  |                             |                                       |     | Up to No. 14 English .....   | 12 00 —                               |
| 469 Trimmings (edgings, ribbons, cords, laces, tapes, and similar articles); or button makers' wares with or without enclosure or foundation of wood, bone, horn, leather, metal, or similar material; also articles made in the same way as so-called cotton "Sparterie." So-called "Cotton Sparterie," as well as playing thereof..... | 150 00                      | —                                     | 483 | Above No. 14 English .....   | 13 00 —                               |
| <i>Tare.</i> —Like in No. 468.   | —                           | 80 00                                 |     | <i>Tare.</i> —Like in No. 472.   |                                       |
| D.—OTHER VEGETABLE TEXTILE MATERIALS.  |                             |                                       |     | Yarn of textile materials included under Section D, without admixture of cotton or animal textile materials, prepared for retail sale:—  |                                       |
| OTHER VEGETABLE TEXTILE MATERIALS, WORKED.   |                             |                                       |     | Single .....   | 36 00 —                               |
| 470 Flax, hemp, ramie, jute, Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, vegetable down, peat wool, pine wool, and all other vegetable textile materials, hatched, carded, combed, bleached, or dyed, not included under No. 471.   | Free.                       | —                                     |     | Twisted, of 2 or more threads .....  | 70 00 60 00                           |
| 471 Substitutes for crimp hair ("Krollhaare") composed of cocoanut, Manila hemp, agave or similar fibres, even if mixed with animal hair   | 5 00                        | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; bales, 6.  |                                       |
| YARNS.   |                             |                                       |     | <i>Note.</i> —Yarns made up into hanks by means of a loose, unknotted thread run through, or encircling the hank not more than a single time, are not regarded as yarns prepared for retail sale:—   |                                       |
| Linen yarn (yarn of flax or of flax tow), even if mixed with jute, but without admixture of other textile materials:—  |                             |                                       |     | (a) In the case of twisted yarn of linen or hemp, provided that there is contained in the hank an unbroken length of 2,500 metres of the yarn, or more.  |                                       |
| 472 Single, unbleached—  |                             |                                       |     | (b) In the case of unknotted yarns of the textile materials included in Section 6 D, and of twisted yarns of the same materials other than those enumerated above under the heading (a), without reference to the length of yarn.  |                                       |
| Up to No. 8 English .....  | 6 00                        | 5 50                                  | 484 | Yarns on cops for wound crosswise on spools ("Kreuzspindel") are not considered as yarns prepared for retail sale. ( <i>Treaty with Austria-Hungary.</i> )   |                                       |
| Above No. 8 and up to No. 14 English .....   | 7 00                        | 6 00                                  |     | Rope-makers' wares of textile materials included in Section D, without admixture of cotton or of animal textile materials:—  |                                       |
| Above No. 14 and up to No. 20 English .....  | 7 50                        | 6 50                                  |     | Cables, rope, cordage, twine (rope-makers' wares, not of the nature of laces, produced exclusively by twisting together rope threads, i.e., strong, single-rope yarn)—   |                                       |
| Above No. 20 and up to No. 35 English .....  | 10 00                       | 9 50                                  |     | 5 millimetres in diameter or more .....  | 10 00 —                               |
| Above No. 35 and up to No. 75 English .....  | 13 00                       | 12 00                                 |     | Of more than 5 millimetres in diameter, also prepared for retail sale  |                                       |
| Above No. 75 English .....   | Free.                       | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9.  | 24 00 32 00                           |
| <i>Tare.</i> —Cases, 13; casks, 13; bales, 2.  |                             |                                       |     | <i>Note.</i> —Rope-makers' wares of the above-mentioned descriptions of a diameter of 1 millimetre or less will be classed as yarns of 2 or more threads.  |                                       |
| 473 Single, bleached, dyed, printed .....  | 13 00                       | (2) 13 00                             | 485 | Buckets, girths, hammocks, tents, hose, poles, rope-ladders, straps, transmission belts, and other rope-makers' wares not mentioned above, even if in combination with other materials, so far as they do not become liable to higher rates of duty by reason of such combination .....  | 36 00 —                               |
| Up to No. 20 English .....   | 16 00                       | 21 00                                 |     | <i>Tare.</i> —Like in No. 484.   |                                       |
| Above No. 20 and up to No. 35 English .....  | 21 00                       | —                                     |     | Carpets and matting, in the piece to be sold by measure or cut (without sown borders), made of loose, twisted or spun jute, Manila hemp, agave, pineapple, or cocoanut fibres, even if mixed with other vegetable textile materials or yarn, or with the hair of cattle, deer, dog, or swine, or similar coarse animal hair or yarn thereof (so far as they are not comprised under No. 427):— |                                       |
| Above No. 35 and up to No. 75 English .....  | 8 00                        | —                                     | 486 | Knotted ("Geknüpft") .....   | 50 00 —                               |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | <i>Tare.</i> —Cases, 13; casks, 13; bales, 6.  |                                       |
| 474 Twisted, of 2 or more strands, unbleached, bleached, dyed, printed, .....  | 36 00                       | —                                     | 487 | Woven—   |                                       |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | Printed, woven in colors, figured or other, including matting of tarred rope and tarred carpets .....  | 30 00 24 00                           |
| Yarn of hemp and of hemp tow, also yarn of Manila hemp, New Zealand hemp, agave fibre, pineapple fibre, cocoanut fibre, or of vegetable textile materials not otherwise mentioned; all these yarns, even if mixed with other textile materials included under Section D, but without admixture of cotton or animal textile materials:—   |                             |                                       |     | <i>Tare.</i> —Cases, 13; casks, 13; bales, 6.  |                                       |
| 475 Single, unbleached—  |                             |                                       |     | <i>Note.</i> —Velvet carpets of jute and carpets of jute chenille, even having the warp of cotton yarn, are not excluded from No. 487, even when both sides are woven in the same manner (reversible) or when they are more or less felable. ( <i>Treaty with Austria-Hungary.</i> )   |                                       |
| Up to No. 6 English .....  | 8 00                        | 6 00                                  |     | Handkerchiefs of linen yarn, in the piece, to be sold by measure or cut, figured or unfigured, even if containing dyed or undyed cotton threads in the edges or borders, without regard to the number or arrangement of the threads:—  |                                       |
| Above No. 6 and up to No. 10 English .....   | 9 00                        | 6 50                                  | 488 | Unbleached, having in warp and weft together in a square of 2-centimetre sides—  | 40 00 45 00                           |
| Above No. 10 and up to No. 16 English .....  | —                           | 7 00                                  |     | Up to 120 threads .....  | —                                     |
| Above No. 16 English .....   | 10 00                       | —                                     |     | More than 120 threads .....  | 105 00 70 00                          |
| Yarns of hemp or of hemp tow .....   | —                           | 9 00                                  |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       | 489 | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| 476 Single, bleached, dyed, printed—   |                             |                                       |     | Up to 120 threads .....  | 40 00 45 00                           |
| Up to No. 6 English .....  | 13 00                       | —                                     |     | More than 120 threads .....  | 105 00 70 00                          |
| Above No. 6 and up to No. 10 English .....   | 14 00                       | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| Above No. 10 English .....   | 16 00                       | —                                     |     | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | Up to 120 threads .....  | 40 00 45 00                           |
| <i>Note to Nos. 475 and 477.</i> —Cocoanut fibre twisted into hanks or spun (cocoanut yarn) of two or more threads unbleached—   |                             |                                       |     | More than 120 threads .....  | 105 00 70 00                          |
| 477 Twisted, of 2 or more strands, unbleached, bleached, dyed, printed, .....  | 36 00                       | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| <i>Note to Nos. 475 and 477.</i> —Cocoanut fibre twisted into hanks or spun (cocoanut yarn) of two or more threads unbleached—   |                             |                                       |     | Up to 120 threads .....  | 40 00 45 00                           |
| 478 Single, unbleached—  |                             |                                       |     | More than 120 threads .....  | 105 00 70 00                          |
| Up to No. 11 English .....   | 6 00                        | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| Above No. 11 and up to No. 22 English .....  | 10 00                       | —                                     |     | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| Above No. 22 and up to No. 33 English .....  | 15 00                       | —                                     |     | Up to 120 threads .....  | 40 00 45 00                           |
| Above No. 33 English .....   | 20 00                       | —                                     |     | More than 120 threads .....  | 105 00 70 00                          |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| 479 Single, bleached, dyed, printed—   |                             |                                       |     | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| Up to No. 11 English .....   | 8 00                        | —                                     |     | Up to 120 threads .....  | 40 00 45 00                           |
| Above No. 11 and up to No. 22 English .....  | 14 00                       | —                                     |     | More than 120 threads .....  | 105 00 70 00                          |
| Above No. 22 and up to No. 33 English .....  | 20 00                       | —                                     |     | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 3.  |                                       |
| Above No. 33 English .....   | 26 00                       | —                                     |     | Bleached, dyed, printed, woven in colors, having in warp and weft together in a square of 2-centimetre sides—  |                                       |
| <i>Tare.</i> —Like in No. 472.   |                             |                                       |     | Up to 120 threads .....  | 40 00 45 00                           |

(1) No additional duty.

(<sup>3</sup>) For single unbleached.



| General<br>Tariff<br>Marks | Cou-<br>vention<br>Tariff<br>Marks |
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| 100                        | 100                                |

(1) Duties leviable under Nos. 492 and 493 with an addition of 10 marks

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|---|------------------------------|--|
| 512 Other, coated or not with paste, glue, or gum mullage; also rolls of wadding for door &c. padding<br>Of silk or silk waste.....   | 24 00                        | —                                      | So-called Iceland jackets of knitted woollen stuffs, even cut out and sewn, even with insignificant ornaments (trimming), in which no silk is contained, but of the same kind as the samples deposited.....   | —                            | 120 00                                 |
| <i>Tare.</i> —Cases, 16; casks, 16; bales, 9.   |                              |  | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.  |                              |  |
| 513 Felt, finished-off carpets of felt, and other sewn felt goods (except hats):<br>Of cattle hair, as also of deer, dog, swine, or of similar coarse animal hair, even in combination with vegetable textile materials, but without admixture of silk, wool, or of other animal hair—<br>Felt, also roofing felt and other felt impregnated with asphalt, tar, resin, or the like.....         | 4 00                         | —                                      | 519 Of cotton, mixed or not with other vegetable textile materials.....   | 350 00                       | —                                      |
| Felt shoes whether sewn or not, without soles of other materials.....   | 3 00                         | —                                      | Underclothing of sanitary crape, bleached or bleached, but not dyed, or printed, or woven in colors.....  | —                            | 150 00                                 |
| Felt carpets for floors cut out and other articles of felt.....   | 15 00                        | —                                      | Underclothing of the kinds enumerated in No. 460 (knitted and netted goods), with ornaments.....  | —                            | 120 00                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; bales, 7.   |                              |  | Lace tissues and lace, embroidered, of the kinds enumerated in No. 461, also embroideries on a groundwork tissue of cotton, with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose; corsets of cotton tissues, combined or not with other vegetable textile materials.....  | —                            | 300 00                                 |
| 514 Of wool or other animal hair not mentioned above, even in combination with vegetable textile materials or with admixture of silk.....   | 100 00                       | —                                      | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.   |                              |  |
| <i>Tare.</i> —Like in No. 513.  |                              |  | 520 Of vegetable textile materials other than cotton Embroideries on a groundwork tissue of vegetable textiles other than cotton, with needlework, but not manufactured into articles of clothing or other ready-made articles, not manifestly prepared for such a purpose; corsets of tissues of flax or dax tow.....  | 350 00                       | —                                      |
| <i>Note to Nos. 513 and 514.</i> —Embroidered felt and felt goods are treated as sewn articles of felt.   |                              |  | <i>Note to Nos. 518-520.</i> —Clothing, millinery, and other sewn articles comprised in Nos. 518-50, if they consist of lace or embroidery, are subject to a surtax of 100 per cent. If they are only ornamented with lace or embroidery, including that wholly or partly of silk, they will pay a surtax of 50 per cent.   |                              |  |
| <b>G.—HORSE HAIR (FROM THE MANE OR TAIL) AND ARTICLES THEREOF.</b>  |                              |  | In lieu of the surtax of 100 per cent. leviable on clothing &c. mentioned in Nos. 518-520, a surtax of only 50 per cent. shall be charged, according to convention, when said clothing &c. are made of lace other than the lace referred to in No. 501, or of embroidery.   |                              |  |
| 515 Horsehair (from the mane or tail), prepared:<br>Hackled, drawn, bleached, or dyed.....  | Free.                        | —                                      | Further, the clothing &c. mentioned in Nos. 518-520, trimmed with lace or embroidery, shall pay, under convention, in lieu of the surtax of 50 per cent. the following surtaxes only:   |                              |  |
| Curled horsehair ("Krollhaare") fixed or not with other animal hair or with vegetable fibre.....  | 5 00                         | —                                      | (a) 10 per cent. on ladies' blouses, without regard to the materials of which the lace or embroidery is composed.   |                              |  |
| 516 Horsehair manufactures, not otherwise mentioned:<br>Press cloth webbing, disks and slabs, for oil or grease presses, in combination with tow or rope.....   | 30 00                        | 15 00                                  | (b) 25 per cent. on other articles of clothing, millinery, and other sewn articles, trimmed with lace or embroideries, wholly or partly of silk, and 10 per cent. when trimmed with lace or embroideries of other materials.  |                              |  |
| <i>Tare.</i> —Cases, 13; casks, 13.   |                              |  | The following are, however, exempt from surtax:   |                              |  |
| Cables, ropes, cordage; weavers' headbands, whether or not united to a reed by plaiting, knotting, or netting; ties, even mixed with other animal or vegetable textile materials or yarns, except silk, provided that the whole warp or weft consists of horse hair; ribbons, chains, sieve bottoms and similar plaited wares   | 50 00                        | —                                      | 1. Lace tissues, lace and embroideries, with needlework, but not manufactured into articles of clothing or other ready-made articles, or manifestly prepared for such a purpose.  |                              |  |
| Ties, even if mixed with other animal or with vegetable textile materials or yarn, except silk; provided that the whole warp or the whole weft consists of horsehair; sieve bottoms   | —                            | 45 00                                  | 2. Bedding and table linen, ladies' chemises, camisoles, drawers, undershirts with occasional strips of lace or embroidery insertion of not more than 4 centimetres width, sewn on or into the article; also ladies' chemises and camisoles of close-woven unfigured linen tissues belonging to Nos. 492 or 495, with embroidery only around the neck opening, the pattern of which in no place extends more than 15 centimetres from the edge of the neck-opening, are exempt from surtaxes. |                              |  |
| Ribbons, chains and similar braided wares.  | —                            | 48 00                                  | 3. Corsets of tissues made of vegetable materials trimmed with lace or embroideries, whether wholly or partly of silk.  |                              |  |
| <i>Note.</i> —Sieve bottoms of horsehair are dutiable at the rate of 45 marks per 100 kilos even if interwoven with a small proportion of threads of other textile materials (animal or vegetable) other than silk. ( <i>Twenty with Austria-Hungary.</i> )   |                              |  | 521 Of waterproof tissues (except india-rubber and gutta-percha tissues):<br>Of coarse water-proof tissues; also of slate cloth or emery cloth.....   | 50 00                        | —                                      |
| Artificial flowers: Lace.....   | 120 00                       | —                                      | Of tissues coated with celluloid or similar materials.....  | 150 00                       | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; bales, 7.   |                              |  | Of other waterproof tissues.....  | 70 00                        | —                                      |
| <b>H.—CLOTHING, MILLINERY, AND OTHER SEWN ARTICLES OF SPUN WARE, OR FELT NOT OTHERWISE MENTIONED.</b>   |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.   |                              |  |
| 517 Of silk: Of open-woven tissues, lace or embroidery, wholly or partly of silk.....   | 1,500 00                     | —                                      | 522 Of spun wares, as well as of felt, coated or impregnated with india-rubber, or made with internal layer of india-rubber, or in combination with india-rubber threads, also of tissues of india-rubber threads in combination with yarn, not otherwise mentioned:<br>If the spun wares or yarn consist wholly or partly of silk.....   | 220 00                       | —                                      |
| Of other spun wares entire of silk.....   | 1,200 00                     | —                                      | If the spun wares or yarn consist wholly or partly of other textile materials.....  | 120 00                       | —                                      |
| Of other spun wares or of felt, partly of silk or lace or embroideries, wholly or partly of silk.....   | 700 00                       | —                                      | <i>Tare.</i> —Like in No. 521.  |                              |  |
| Underclothing of sanitary crape.....  | —                            | 1,200 00                               |   |                              |  |
| Wholly of silk.....   | —                            | 1,000 00                               |   |                              |  |
| Partly of silk.....   | —                            | 500 00                                 |   |                              |  |
| Knitted or netted goods, with ornaments—<br>Wholly of silk.....   | —                            | 625 00                                 |   |                              |  |
| Partly of silk.....   | —                            | 500 00                                 |   |                              |  |
| Lace tissues or lace, embroidered, of the kinds enumerated in No. 410 of the tariff, also embroideries on a groundwork tissue belonging to Nos. 405, 406, or 408 of the tariff (except embroideries for sacerdotal vestments or for banners), with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose..... | —                            | 800 00                                 |   |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.  |                              |  |   |                              |  |
| 518 Of spun wares or felt of wool or other animal hair, mixed or not with vegetable textile materials.....  | 350 00                       | —                                      |   |                              |  |
| Of spun wares of wool or other animal hair, mixed or not with vegetable textile materials:<br>Underclothing of sanitary crape.....  | —                            | 250 00                                 |   |                              |  |
| No. 434 (knitted and netted goods), with ornaments.....   | —                            | 150 00                                 |   |                              |  |
| Lace tissues and lace belonging to No. 436, also embroideries on a groundwork tissue of wool or other animal hair, with needlework, but neither manufactured into articles of clothing or other ready-made articles, nor manifestly prepared for such a purpose.....  | —                            | 300 00                                 |   |                              |  |

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|--|------------------------------|--|
| <b>J.—ARTIFICIAL FLOWERS OF SPUN WARES; UMBRELLAS AND PARASOLS; SHOES OF SPUN WARES OR FELT.</b>   |                              |  |  |                              |  |
| 623 Flowers (petals, buds, &c.), ready for use, made of spun wares or yarn, also of felt, alone or in combination with other materials, even if firmly fixed to other objects or under glass or in frames; parts of such artificial flowers, e.g., single leaves, stalks, stamens, pods, fruits, &c., not in combination with each other, also so-called tubes ("Stoff-schlauche") for stalks..... | 300 00                       | —                                      | 633 Of other spun wares, including those coated or impregnated with india-rubber.....  | * 0 25                       | —                                      |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.   |                              |  | Not trimmed.....   | * 0 25                       | —                                      |
| <i>Note.</i> —So-called fancy flowers, imitation beetles, and similar articles, which are used for the same purposes as natural flowers, are to be treated as artificial flowers.  |                              |  | Trimmed.....   | * 0 81                       | —                                      |
| Umbrellas and parasols, so far as they are not liable to higher rates of duty owing to their combination with other materials:   |                              |  | 636 Hats of waterproof tissues (except those of indiarubber tissues), trimmed or not.....  | * 0 25                       | —                                      |
| 624 Of lace, embroidery, or spun wares with sewn-on work, or ornaments of sewing.....  | 200 00                       | —                                      | Men's hats of felt (except those varnished):   |                              |  |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  | Of hair felt.....  | * 0 70                       | * 0 40                                 |
| 626 Other:   |                              |  | Not trimmed.....   | * 1 00                       | * 0 50                                 |
| Of spun wares consisting wholly of silk.....   | 120 00                       | —                                      | Of woollen felt.....   | * 0 30                       | —                                      |
| Of spun wares consisting partly of silk.....   | 90 00                        | —                                      | Trimmed.....   | * 0 40                       | * 1 35                                 |
| Of other spun wares.....   | 70 00                        | —                                      | 639 Women's hats of felt of all kinds:   |                              |  |
| 626 Shoes of plaited scraps of cloth or cloth list, not having soles of other materials sewn on.....   | 15 00                        | —                                      | Not trimmed.....   | * 0 35                       | * 0 25                                 |
| <i>Note.</i> —Cases, 20; casks, 20; bales, 7.  |                              |  | Trimmed.....   | * 1 00                       | —                                      |
| <i>Note.</i> —Shoes plaited of cords, braids, or the like, not having soles of other materials sewn on, are treated as trimmings.  |                              |  | Merely bordered with ribbon.....   | * 0 60                       | —                                      |
| 627 Shoes of spun wares or felt, having soles of other materials sewn on:  |                              |  | Other.....   | * 0 30                       | —                                      |
| Of spun wares wholly or partly of silk.....  | 600 00                       | 120 00                                 | 640 Hat bodies of felt, completely or only partially shaped:   |                              |  |
| Of scraps or strips of cloth or of felt; of cotton, woollen, or linen cords, braids, or the like.....  | 50 00                        | —                                      | Of hair felt.....  | * 0 45                       | * 0 25                                 |
| Of camel-hair tissues.....   | 100 00                       | 80 00                                  | Of woollen felt.....   | * 0 20                       | —                                      |
| Of other spun wares, or of water-proof tissues.....  | 70 00                        | 65 00                                  | 641 Hats of straw or other vegetable plaiting material, of plaited hemp or horsehair, of whalebone, cork, agaric, loafah, paper, or of "sparterie"; hats not otherwise mentioned:  |                              |  |
| Coarse shoes ("espadrilles") of close-woven jute tissues, mixed or not with flax or with occasional cotton threads, with soles of plaited hemp or jute knit sewn together, unlined, even in combination with unvarnished leather.....  | —                            | 25 00                                  | Untrimmed.....   | * 0 30                       | —                                      |
| <i>Note.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.   |                              |  | Chap hats.....   | —                            | * 0 10                                 |
| <b>K.—HUMAN HAIR AND ARTICLES THEREOF; PREPARED ORNAMENTAL FEATHERS; FANS AND HATS.</b>  |                              |  |  |                              |  |
| 628 Human hair in the rough, boiled, dyed, barked, spun, or formed into curls.....   | 100 00                       | —                                      | Straw hats.....  | * 0 50                       | * 0 20                                 |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  | Trimmed.....   | * 1 50                       | —                                      |
| 629 Matted human hair ("Haargewirre von Menschenhaaren"), not capable of being used by wig makers or for other kinds of hair manufacture.....  | Free.                        | —                                      | 642 Women's hats of all kinds, ornamented:   |                              |  |
| 630 Wig makers' wares and other manufactures of human hair and imitations thereof, even if in combination with other materials, so far as they do not thereby become liable to higher tariff rates.....  | 200 00                       | —                                      | Entirely of chip, with ordinary trimming.....  | —                            | * 0 35                                 |
| <i>Note.</i> —Like in No. 628.   |                              |  | Other.....   | —                            | * 1 00                                 |
| 631 Ornamental feathers, prepared:   |                              |  | <b>L.—WASTE OF SPUN WARES AND THE LIKE.</b>  |                              |  |
| Ostrich feathers and herons' feathers.....   | 1,000 00                     | —                                      | 643 Waste of spun wares of all kinds (rags and tailors' cuttings, the latter not being capable of being used in tailoring); cloth list, old nets, old cordage, old ropes, and weavers' heads of yarn, no longer capable of being put to their original use.....  | Free.                        | —                                      |
| Other feathers; also skins, heads, wings, and other parts of birds, prepared for ornamenting hats, or the like.....  | 750 00                       | —                                      | <i>General Notes to Nos. 391 to 613 of the Tariff.</i>   |                              |  |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 11; bales, 9.   |                              |  | (a) Ordinary borders (selvedges, lists &c.), composed of other textile materials, are disregarded in the tariff treatment of tissues of all kinds. (Switzerland.)  |                              |  |
| 632 Fans (hand fans):  |                              |  | The duties provided for tissues (in the piece or measured into lengths) are applicable even when single threads of another textile material are woven into measured pieces goods to facilitate their cutting into lengths. Tissues of unbleached or bleached yarns, into which single colored threads of the same tissue, or a strip not more than 2 millimetres wide composed of such threads, has been woven solely for the purpose mentioned, are not treated as dyed tissues or tissues woven in colors. (Switzerland.)  |                              |  |
| Wholly or partly of ostrich feathers.....  | 600 00                       | —                                      | The duties provided for tissues (in the piece or measured into lengths) are applicable even when single threads of another textile material are woven into measured pieces goods to facilitate their cutting into lengths. Tissues of unbleached or bleached yarns, into which single colored threads of the same tissue, or a strip not more than 2 millimetres wide composed of such threads, has been woven solely for the purpose mentioned, are not treated as dyed tissues or tissues woven in colors. (Switzerland.)  |                              |  |
| Wholly or partly of silk, lace, embroidery, or ornamental feathers other than ostrich feathers; all these, so far as they are not rendered liable to higher rates of duty by reason of combination.....  | 300 00                       | 200 00                                 | Tissues and trimmings are, so far as special provisions for mixed goods do not apply, dutiable as tissues or trimmings of the predominant material, even though threads of other textile materials occurring only singly (even though regularly repeated) are woven or plaited into them. Tissues of unbleached or bleached yarns, into which single colored threads of the same tissue, or a strip not more than 2 millimetres wide composed of such threads, has been woven solely for the purpose mentioned, are not treated as dyed tissues or tissues woven in colors. (Switzerland.) |                              |  |
| Other, so far as they are not rendered liable to higher rates of duty by their nature or by reason of their combination.....   | 200 00                       | —                                      | The special regulations of No. 401 of the tariff are not affected by the above-mentioned provisions. (Switzerland.)  |                              |  |
| <i>Note.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  | Half-bleached (creased and mercerized) yarns and tissues and yarns and tissues treated with nitric acid (nitriified) are dutiable as bleached yarns or tissues. (Austria-Hungary.)   |                              |  |
| 633 Men's hats of spun wares, without reference to degree of finish:   |                              |  | 1. Yarns, half-bleached (cream-coloured), mercerized, or treated with nitric acid, shall be dutiable as bleached yarns. (Embodied together with Note 4 in treaty with Austria-Hungary.)  |                              |  |
| Of spun wares wholly or partly of silk; hats of all kinds with springs (opera hats).....   | * 1 30                       | 1 00                                   | 2. A surtax of 10 per cent. is levied on yarn of wool or hair or of vegetable textile materials, in combination with metal threads (wire or tinse), except in the case of yarns round which metal threads are spun. In the case of yarns subject to various rates of duty according to count in addition to the surtax, the highest rate of duty leviable on the yarn according to the other qualities is to be taken as the duty.   |                              |  |
| Of other spun wares including those coated or impregnated with india-rubber; varnished hats for men, of any kind of spun wares, as well as of felt.....  | * 0 50                       | —                                      | 3. Yarns in the form of sized or gummed warps, except those of silk, artificial silk, or loss silk, are subject to a surtax of 5 per cent. on the yarn used therein.   |                              |  |
| 634 Women's hats of spun wares:  |                              |  | 4. Spun wares, half-bleached (cream colored), mercerized or treated with nitric acid, shall be dutiable as bleached spun wares. (Embodied together with Note 1 in treaty with Austria-Hungary.)  |                              |  |
| Of spun wares consisting wholly or partly of silk, of lace, embroidery, or spun wares with sewn-on work.....   | * 1 00                       | —                                      | 5. (a) Figured (brocaded) tissues pay a surtax of 10 per cent. (Embodied also in treaty with Austria-Hungary.)   |                              |  |



(forming the foundation. Appliqued felts and felt manufacturers are treated in the same way.

(c) Applique-embroideries on a foundation material other than silk or half-silk, in which the foundation material is united with muslin or tulle by the annexing upon them of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material, are not treated as "appliqued tissues" in the sense of Note 8, but are dutiable at the rate of 300 marks per 100 kilos. (*Austria-Hungary*.)

9. Weavers' heads of yarn, united by plaiting, knotting, or netting to a reel, are dutiable as "trimmings." (c) Except when otherwise provided in the tariff, tissues without needlework, measured into lengths or cut out, are treated as piece goods. (*Switzerland*.)

10. Spun wares and felts, provided only with simple hems or with occasional seams, are not dutiable as sewn goods, but are subject to a surtax of 15 per cent, in addition to the duty on spun wares.

Sewn or sewn sacks of tissues are subject to the same surtax.

(c) Embroideries, hose tissues and lace, however, provided only with simple hems, or with occasional seams, are neither dutiable as sewn goods nor subject to a surtax.

Open-work hems are also treated as simple hems. (See (f) second paragraph.)

The articles mentioned are considered as presenting only occasional seams when the designs (motifs) of embroidery or lace separately manufactured or parts of such designs are united by needlework.

The presence of openwork or of open spaces in the interior of the design of the lace or embroidery does not involve the treatment of such articles as sewn goods. (*Switzerland*.)

(f) Handkerchiefs and shawls (chus, foulards, veils) of all kinds, wholly or partly of silk, not entering into the class of lace or embroidery, are subject to a surtax of 15 per cent, in addition to the duty on spun wares, when provided with a simple hem or with occasional seams. (*Switzerland*.)

The term "Articles with simple hems" is to include also articles with simple openwork hems, forming a half or whole "ladder" (*échelle*); that is to say, articles which have only one row of openings and clusters of threads, immediately adjoining the seam of the edge, which in such cases is usually doubled over to a considerable width. The openings and the clusters of threads shall be uniform in shape and position, and shall neither be crossed by threads nor interrupted by ornamental figures. It is immaterial whether the openwork is produced in the very process of hemming, by the perforator and needle of the openwork hemming machine, or whether it was previously effected by the omission or extraction of threads. In the case of simple "half-ladder" hems (*Halbbüschchen*) and *demi-échelles* the clusters of threads are produced by the stitches fastening the hem, which gather up the threads of the tissue in groups along the seam. In the case of simple "ladder hems" (*Genstbüschchen*, *jours-échelles*) of the usual form, there is, in addition, parallel to the hem seam and separated from it by the row of openings, a line of stitches which gather up the same groups of threads, giving rise to the formation of bundles whose direction is identical with that of the threads of the tissue.

The star-shaped stitch formation produced when the hem forms a corner is not to be considered as an ornamentation; any sewing around the edge of the openings in the tissue filled up by spinning, intended only to prevent fraying, is disregarded. On the other hand, openwork hems with zigzag stitch, as also those with perforations ornamented or otherwise not answering to the description given above, are not treated as simple openwork hems. (*Switzerland, Austria-Hungary*.)

(d) Pocket handkerchiefs, bed and table linen, and handkerchiefs of cotton or of linen, hemp &c. yarn, with hems, which are formed by the mere fact of sewing without folding over the edge of the tissue, or are formed into a comparatively coarse and common strip of closely-sewn tissue by the single or multiple folding over of the edge of any tissue, without thereby presenting any pinking or any kind whatever (including plain openwork hems), or any fancy needlework or other ornamentation, are neither on that account to be dutiable as sewn goods nor to be subject to any surtax. (*Austria-Hungary*.)

Instead of the duty on sewn goods and of the 15 per cent. surtax referred to at the beginning of this Note, the above-mentioned tissues are only subject to a surtax of 10 per cent. if they are provided either by a simple openwork hem (half or whole "ladder" hem), as above described, with a single row of perforations running parallel with the edge of the tissue in the interior of the tissue and formed in exactly the same way as the simple openwork hem, but without connection with the hem by special stitches. (*Austria-Hungary*.)

(g) Textile manufactures, on which are embroidered on y letters, even interlaced or ornamented (monograms, ornamented letters &c.), or names, numbers, or similar marks, are not considered as embroideries. (*Switzerland, Austria-Hungary*.)

In the tariff treatment of pocket handkerchiefs, unimportant embroidered ornaments surrounding the letters, names, numbers, or similar marks, such as plain sprays, arabesques &c. are not regarded as involving the treatment of the articles as embroideries. In cases of doubt, an ornament is regarded as unimportant when the whole surface of the embroidery does not cover an area of more than 6 square centimetres. (*Switzerland*.)

Except as otherwise provided in the tariff, spun wares cut out or measured into lengths without any sewer, are treated for tariff purposes as piece goods imported by the yard. (*Austria-Hungary*.)

Spun wares with fringes &c. knotted on the stuff, are not to be considered as sewn.

Spun wares with fringes &c. run through the edges of the tissue and knotted, are conventionally dutiable as spun wares without fringes &c., no account being taken of the nature of the fringes.

Hemmings and sewings, as well as borders of ribbon and ordinary accessories for wear, shall not affect the classification of knitted and netted tissues and knitted articles (hosiery).

11. If the clothing or wearing apparel, millinery, and other sewn articles of spun wares are combined with metallic threads (wire or tinsel) they shall be liable to a surtax of 15 per cent. (Conventionally 74 per cent.)

12. Articles made of textile materials and not specially mentioned in this tariff, manufactured otherwise than by sewing, will be subject to duty as sewn articles. Textiles, with or without needlework, covered with other materials, will be subject to the same treatment, so far as they are not specially mentioned in the tariff, and do not become subject to higher rates of duty by reason of such combination.

Stuffed beds, cushions, mattresses, bolsters &c. for beds, also pallases, covered with spun wares, pay the duty leviable on sewn articles of the covering material as regards one-third of their weight, the remaining two-thirds being allowed for the stuffing, and paying the duty leviable thereon

or being exempted. Other upholstered or stuffed cushions without framework, covered with spun wares and weighing more than 2 kilos, are treated in the same way.

If glass, porcelain, or metal buttons, glass thread, whalebone, strips, and the like are woven or knitted into spun wares, the tariff treatment of the spun wares is not affected thereby. (*Switzerland*.)

13. Yarns and spun wares of cellulose and other similar materials (except artificial silk) shall be treated as the yarns or spun wares which they imitate.

14. Non-anealed (seasoned) incandescent bodies of all kinds for incandescent gas, spirit or paraffin lamps and for all other similar incandescent lamps, shall pay the internal revenue tax, in addition to customs duty.

# LEATHER AND LEATHER WARES, FURRIERS' WARES AND MANUFACTURES OF GUT.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
|--|------------------------------|--|

## A.—LEATHER.

544 Half or entirely dressed sheep, goat, lamb or kid skins, without the hair, not dyed nor further prepared, split or not, . . . . .

5 00 2 00

Leather, half or entirely dressed, whether prepared or not, not otherwise mentioned:—  
545 Of a net weight of more than 3 kilos, each piece—

Entire hides or half hides, with the heads, necks, bellies and hoofs unseparated; head, neck, and belly pieces and hoofs, as well as horsehide and pig leather, without regard to the weight of the piece . . . . .

30 00 —

Pig leather, without regard to the weight of the piece . . . . .

— 18 00

Backs (band leather) . . . . .

36 00 33 00

Leather, including backs (band leather), of a net weight of more than 3 kilos, per piece, for the manufacture of driving belts, with permit and under control. . . . .

— 22 00

Tare.—Cases, 14; casks, 16; baskets, 13; bales, 6.

546 Of a net weight of from 1 to 3 kilos, each piece—  
Calf, natural color (natural brown) . . . . .

40 00 — 25 00

547 Of a net weight of less than 1 kilo, each piece . . . . .

50 00 —

Tare.—Like in No. 545.

548 Glove leather of all kinds . . . . .

36 00 —

549 Dressed goat and kid leather, with the exception of glove leather and varnished leather . . . . .

80 00 —

Tare.—Like in No. 545.

550 Dressed sheep and lambs' leather, with the exception of glove leather and varnished leather . . . . .

36 00 —

551 Parchment; also "transparent" leather and drum skins . . . . .

18 00 —

Tare.—Like in No. 545.

552 Varnished (lacquered) leather of all kinds . . . . .

60 00 —

Tare.—Like in No. 545.

553 Worked (tanned, dyed &c.) fish or reptile skins . . . . .

50 00 —

Tare.—Like in No. 545.

554 Artificial leather (entirely or partly of compressed leather waste) . . . . .

30 00 —

Tare.—Like in No. 545.

Notes to Section A. (1) Half or entirely dressed calf skins, cattle hides, and the like, with the hair, for use in the manufacture of boot uppers, trunk-makers' wares &c., will pay duty as leather.

(2) Cuttings and strips of leather which have been subjected to further manufacture by gluing or pressing together or by cutting out ornamentations or holes, or by stitching, sewing &c., also cuttings or strips of leather prepared for special purposes by stamping or cutting out, are subject to duty as leather wares, except stamped drum skins, to which alone the tariff rate of No. 551 applies.

## B.—LEATHER WARES.

Boots & shoes of leather of all kinds, including those made from hides with the hair still on and those made from fish or reptile skins:—

555 With soles of wood . . . . .

30 00 —

Tare. Cases, 16; casks, 16; baskets, 13; bales, 6.

556 With soles of other materials—  
Weighing more than 1,200 grammes per pair . . . . .

45 00 70 00

Weighing more than 600 and up to 1,200 grammes per pair, also boot uppers of leather of all kinds with elastic insertions, without regard to weight . . . . .

120 00 80 00

Weighing 60 grammes or less per pair. . . . .

180 00 80 00

Notes.—(1) Linings, trimmings and ornaments of all kinds (knuckles, bows, tassels, embroideries, laces &c.), of other materials, including silk, but not including fur, do not affect the tariff treatment. (*Treaty with Switzerland and U.S.A.*)

(2) Slippers and house-shoes, without regard to weight . . . . .

— 60 00

Tare.—Like in No. 555.

557 Driving and transmission belts of leather of all kinds as well as of raw hide (without the hair), with or without layers of coarse textile materials or felt . . . . .

60 00 70 00

Tare.—Like in No. 555.

## LEATHER WARES—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
| 558 Sticks ( <i>Stocks</i> ), riding whips, and the like, of animal skins, with the combination of one or more other stuffs, so far as not chargeable with higher duties as a consequence of such combination:   |                              |  |
| Not varnished .....  | 30 00                        | —                                      |
| Varnished .....  | 70 00                        | —                                      |
| <i>Tare.</i> —Like in No. 555.   |                              |  |
| 559 Clothing of leather:   |                              |  |
| Lined with spun wares .....  | 250 00                       | —                                      |
| Other .....  | 80 00                        | —                                      |
| <i>Tare.</i> —Like in No. 555.   |                              |  |
| 560 Saddlers' and trunk-makers' wares, as well as other wares not separately mentioned, of leather of all kinds, may hide (with or without the hair), parchment, bladder, guttator's skin, or fish or reptile skin, or entirely or partly covered with such materials; also saddlers' and trunk-makers' wares of coarse vegetable textile materials or of the rope-makers' wares mentioned under Nos. 454 or 456, or wares entirely or mainly covered with such materials; all these so far as not chargeable with higher duties by reason of their combination with other materials, not belonging to the classes of paper and paper wares entirely or partly covered with leather, included under Nos. 567 to 569: |                              |  |
| Of a net weight of 2 kilos. or over each piece .....   | 65 00                        | —                                      |
| Harness for horses; card backs, card bands (card silvers), sheets for stripping rollers; sheets and strips for shuttle drivers; sliders .....  | —                            | 30 00                                  |
| Of a net weight less than 2 kilos. each piece; also hangings of leather, without regard to the weight of the piece .....   | 80 00                        | —                                      |
| Harness for horses; card backs, card bands, sheets for stripping rollers; sheets and strips for shuttle drivers; sliders .....   | —                            | 65 00                                  |
| <i>Note.</i> —Things for hunting whips, sewing straps "horstl remen" ( <i>horstler's pour continue</i> ), leather rope for spinning and weaving mills, strips, peckers (or shuttle drivers), without regard to the weight of each article .....  | —                            | 50 00                                  |
| In combination with mountings or fastenings of precious metals, without regard to the weight of the article; also embroidery on leather .....  | 120 00                       | —                                      |
| Embroideries on leather .....  | —                            | 90 00                                  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.   |                              |  |
| <i>Note.</i> —Combination with mountings or fastenings of gilt or silvered common metal or alloyed common metal does not vary the tariff classification. ( <i>Conventionalized by treaty with Austria-Hungary.</i> )   |                              |  |
| 561 Glove leather cut out or stamped for gloves .....  | 150 00                       | 125 00                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.   |                              |  |
| 562 Gloves entirely or partly of leather, excepting those covered or lined with fur, and excepting also padded fencing gloves (which are treated as saddlers' wares) .....   | 200 00                       | 125 00                                 |
| <i>Tare.</i> —Like in No. 561.   |                              |  |
| <i>Note.</i> —Gloves entirely or partly of leather with cuffs of textile material sewn on are classed as sewn articles of such textile material.   |                              |  |

## C.—FURRIERS' WARES.

|   |        |   |
|---|--------|---|
| 563 Skins for the preparation of furs, wholly or partly dressed, dyed or not .....  | Free.  | — |
| 564 Articles of fur not cut or not lined:   |        |   |
| Furs, also bears' skins (Hungarian sheep-skin coats), fur covers, linings and trimmings, furs sewn together, for linings, cut strips of fur for trimmings and the like .....  | 6 00   | — |
| 565 Furs, lined or lined also onlined base if they are provided with ribbon buttons, trimmings &c.; cushions upholstered or otherwise stuffed (without framework), covered with fur; shoes (even with soles of leather or the like), foot warmers, hats caps, muffs and gloves of fur, or covered or lined with fur ..  | 130 00 | — |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.  |        |   |
| 566 Stuffed animals and parts thereof, with or without artificial eyes, natural horns, and the like; bird and other animal skins prepared for so-called "attrappen" ( <i>Küstenchen</i> ), even combined with other materials so far as they do not thereby become subject to higher rates of duty by reason of such combination .....  | 70 00  | — |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.  |        |   |
| <i>Note to Section C.</i> —Bird skins and parts thereof intended for use as furs will be treated as wholly or partly dressed skins for the preparation of furs; articles made of such bird skins, as also textile and leather articles and the like upon which birds' feathers are fastened by means of weaving, sewing, or the like, will be treated as lined furriers' wares. |        |   |

## D.—MANUFACTURES OF GUT.

|   |       |   |
|---|-------|---|
| 567 Gut cord and strings:   | 50 00 | — |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.  |       |   |
| 568 Other wares of gut, except gut-strings (cutgut); walking sticks, wholly or largely wound round with cut-strings ..... | 70 00 | — |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 6.  |       |   |

## E.—LEATHER WASTE.

|   |      |   |
|---|------|---|
| 569 Used-up pieces of leather and leather wares, also other leather waste (ground up or not), provided that the use thereof as leather or leather wares is precluded by their condition | Free | — |
|---|------|---|

## INDIA RUBBER WARES.

## A.—WARES OF SOFT INDIA RUBBER.

|   |        |       |
|---|--------|-------|
| 570 India rubber, dissolved, with or without mixture with resin .....   | 3 00   | —     |
| 571 Soft India rubber paste, whether dyed or mixed with asbestos, graphite, or other material or not; rolled sheets of the same; cuttings and strips of India rubber, unmanufactured; India rubber sheets with wire or wirework rolled in; all the foregoing, not vulcanized; also "gutta-percha paper" .....   | 5 00   | —     |
| 572 Cut sheets ("patent sheets") of crude, refined, or dyed India rubber, mixed or not with sulphur or other material, not vulcanized; also cuttings and strips of the same, unmanufactured .....   | 8 00   | —     |
| <i>Tare.</i> —Cases, 8; casks, 8.   |        |       |
| 573 India-rubber threads, drawn or cut:   |        |       |
| Not combined with spun threads .....  | 10 00  | —     |
| Combined with vegetable or animal spun threads loosely wound round or plaited .....   | 20 00  | —     |
| Wound round .....   | 60 00  | —     |
| Wound round with other textile material .....   | 40 00  | —     |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.  |        |       |
| 574 India rubber tubing:  |        |       |
| For tyres of wheels of vehicles .....   | 60 00  | —     |
| For stalks of artificial flowers .....  | 80 00  | —     |
| Other kinds; India rubber tubing with an under-layer of vegetable textile material; tubing of vegetable textile material impregnated or coated with India rubber or with an internal layer of India rubber; tubing of India rubber with textile material wound round or plaited thereon; all these, whether combined or not with common metals or alloys of common metals ..... | 40 00  | —     |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.   |        |       |
| 575 Driving belts of textile materials impregnated or coated with India rubber, or with external or internal layers of India rubber, or of India rubber with external or internal layers of textile material .....  | 50 00  | 40 00 |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.  |        |       |
| 576 Wagon covers, manufactured, of coarse textile materials impregnated or coated with India rubber, or with an internal layer of India rubber .....  | 30 00  | —     |
| <i>Tare.</i> —Like in No. 575.  |        |       |
| 577 Boots and shoes of India rubber, with or without soles of other material:   |        |       |
| Unvarnished .....   | 70 00  | —     |
| Varnished .....   | 100 00 | 80 00 |
| <i>Tare.</i> —Like in No. 575.  |        |       |
| 578 India-rubber tyres for wheels of vehicles; also covers for the same, of textile materials impregnated or coated with India rubber or with an internal layer of India rubber .....   | 60 00  | —     |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 9; bales, 6.   |        |       |
| 579 Wares of soft (also vulcanized) India rubber, or wares entirely or partly covered with rubber, not otherwise mentioned, so far as not falling under a class chargeable with higher duties by reason of combination with other materials:  |        |       |
| Not varnished, dyed, nor printed; sheet India rubber combined with textile material or felt by rolling; piston packing, stuffing-box packing, and washers of coarse textile material, yarn, or felt in combination with India rubber or with stearic acid, talc, talrow, or asbestos, as well as other piston and stuffing-box packing of similar quality .....                 | 40 00  | —     |
| Varnished, dyed, printed, or furnished with impressed patterns; floor cloths of such India rubber, with or without an under-layer of textile material or felt .....   | 60 00  | —     |
| <i>Tare.</i> —Like in No. 578.  |        |       |

## GERMANY.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|--|------------------------------|--|
| Textile materials or felt impregnated or coated with india rubber or with internal layers of india rubber; india-rubber wares coated with textile materials or with yarn wound thereon; all these when the textile wares or yarn consist—   |                              |  | So-called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), dyed, stained, varnished, or not, with foundation of tissue (of cotton, linen, jute, etc.), stiffened with size .....  | —                            | 16 00                                  |
| Entirely or partly of silk .....  | 180 00                       | —                                      | <i>Tare.</i> —Like in No. 589.   |                              |  |
| Of other textile material .....   | 100 00                       | —                                      | <i>Note to Section B.</i> —Combination with wood does not affect the tariff classification.  |                              |  |
| Textile materials in combination with india-rubber threads; tissues of india-rubber threads in combination with yarns, all these when the textile materials or yarn consist entirely or partly of silk or of other textile materials ..   | —                            | 90 00                                  | C.—"SPARTERIE" AND WARES THEREOF.  |                              |  |
| <i>Note.</i> —Embroidered textile materials of the foregoing kinds will be charged as sewn articles of such materials.  |                              |  | 503 "Sparterie" .....  | 40 00                        | —                                      |
| India-rubber print cloths and card cloths for carding factories, by special permission and under control .....  | 30 00                        | —                                      | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  |
| <i>Tare.</i> —Like in No. 578.  |                              |  | 504 "Sparterie" wares (except hats):   |                              |  |
| B.—HARDENED INDIA RUBBER AND WARES THEREOF.   |                              |  | Not combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, or prepared ornamental feathers .....  | 200 00                       | —                                      |
| 1 Hardened india-rubber paste, not vulcanized   | 5 00                         | —                                      | Combined with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination .....  | 120 00                       | —                                      |
| 2 Hardened india-rubber, for dental purposes, combined with color, metal powder, or other substances .....  | 100 00                       | —                                      | <i>Tare.</i> —Like in No. 593.   |                              |  |
| <i>Tare.</i> —Cases, 11; casks, 11; bales, 2.   |                              |  | BROOMS, BRUSHES AND SIEVES.  |                              |  |
| 4 Hardened india rubber (vulcanite) in plates, bars, cut up or not, but not further worked; rough pressed goods of india rubber, shaped, but still showing the seams or ridges and consequently requiring further working; unworked plates or sheets of hardened india-rubber, with an under-layer of textile material or paper ..... | 10 00                        | —                                      | 595 Brooms of brushwood:   |                              |  |
| <i>Tare.</i> —Like in No. 583.  |                              |  | Without handle .....   | Free                         | —                                      |
| 8 Tubes of hardened india-rubber, not further worked .....  | 40 00                        | 25 00                                  | With handle of rough wood or cane, or with a handle composed of the twigs used in binding the brooms .....   | 4 00                         | —                                      |
| <i>Tare.</i> —Like in No. 583.  |                              |  | 596 Other brooms, also paint and other brushes: Coarse, combined or not with unalacquered, unpolished wood, cane, or iron .....  | —                            | —                                      |
| 10 Other wares of hardened india-rubber, combined or not with other materials, so far as not falling under other classes subject to a higher duty by reason of such combination ..  | 45 00                        | 40 00                                  | Of vegetable materials or of substitutes for vegetable fibres; mops, and similar articles for cleaning purposes .....  | 4 00                         | —                                      |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.  |                              |  | Brooms, mops and the like for cleaning purposes .....  | —                            | 3 00                                   |
| <i>General Note to Nos. 570 to 586.</i> —Wares of gutta percha, balata gum, or of india-rubber substitutes, or wares entirely or partly coated with these materials, so far as not specially mentioned, will be classed as india-rubber wares.  |                              |  | Of bristles or of substitutes for bristles (of animal origin); undyed feather dusters ..   | 4 00                         | —                                      |
| PLANTS AND PLAITED GOODS OF VEGETABLE MATERIALS OTHER THAN TEXTILE FIBRES.  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.  |                              |  |
| A.—PLAITS (except sparterie wares).   |                              |  | 597 Coarse, combined with lacquered, polished wood, cane, or iron; fine (namely, all those of human and other hair or yarn, and also dusting brushes of dyed feathers), even combined with wood, cane or iron; scrubbing brushes and gloves, and horse brushes of bristles, horsehair, or the like, combined with coarse textile materials; plumes of horsehair or of buffalo hair; carpet sweepers .. | 24 00                        | —                                      |
| 87 Plaited wood shavings, dyed or not .....   | 2 00                         | 1 00                                   | <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.  |                              |  |
| <i>Note.</i> —So called "chip-woven" goods (shavings plaited in a manner resembling weaving, principally used in hat making), even dyed, stained, or varnished, provided they are not combined with other materials, are dutiable under No. 587. ( <i>Treaty with Austria-Hungary.</i> )  |                              |  | 598 Brooms combined with bone or horn .....  | 100 00                       | —                                      |
| 88 Plaits of straw, bast, tree roots, rushes, broom, grass, wood wool, palm leaves, seaweed, reeds, or other vegetable plaiting materials:  |                              |  | <i>Tare.</i> —Cases, 20; casks, 20.  |                              |  |
| Not bleached nor dyed .....   | Free.                        | —                                      | 599 Brooms, paint and other brushes combined with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination .....  | 24 00                        | —                                      |
| Bleached or dyed .....  | 8 00                         | 6 00                                   | <i>Tare.</i> —Cases, 20; casks, 20.  |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  |                              |  | 600 Sleeve-makers' wares:  |                              |  |
| B.—PLAITED ARTICLES (EXCLUDING HATS AND SPARTERIE WARES).   |                              |  | Coarse (sleeve bottoms of wood shavings, iron wire, or perforated sheet iron, combined with unalacquered unpolished wood or iron)....  | 8 00                         | —                                      |
| 890 Coverings, carpets and the like ("Decken"):   |                              |  | <i>Tare.</i> —Cases, 15; casks, 16; bales, 6.  |                              |  |
| Rugs and mats, coarse, in natural state, or dyed, stained, varnished .....  | 3 00                         | —                                      | Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....  | 24 00                        | —                                      |
| Rugs and mats other than coarse, also other coverings (Decken) of all kinds, even lined with spun wares or felt .....   | 24 00                        | 12 00                                  | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  |
| Mats of cane, in lengths or cut to sizes ..   | —                            | —                                      | 602 Articles wholly or partly of ivory, so far as they are not specially excepted or do not become subject to higher rates of duty by reason of their combination with other materials ..  | 250 00                       | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; basket, 13; bales, 9.   |                              |  | Fans, fan frames, and stick handles, wholly or partly of ivory, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....   | —                            | 225 00                                 |
| 896 Basket-makers' and other plaited wares: Coarse, in natural state, or dyed, stained, varnished—  |                              |  | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  |
| Of willow, reeds (peeled or not), of cane, "peedick," or wool shavings .....  | 4 00                         | 3 00                                   | 603 Tortoiseshell and imitations thereof:  |                              |  |
| Of other plaiting materials .....   | 10 00                        | 3 00                                   | Sheets or pieces, in the natural state, only split, rolled, cut, or otherwise broken up ..   | 3 00                         | —                                      |
| <i>Tare.</i> —Like in No. 589.  |                              |  | Sheets or pieces, ground or polished .....   | 2 00 00                      | —                                      |
| 891 Other than coarse, namely, all articles lacquered, polished, bronzed, gilt, silvered ..   | 24 00                        | —                                      | <i>Tare.</i> —Like in No. 602.   |                              |  |
| <i>Tare.</i> —Like in No. 589.  |                              |  | 604 Articles wholly or partly of tortoiseshell, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....   | 250 00                       | 225 00                                 |
| 892 Basket-makers' wares and other plaited wares (except upholstered wicker furniture):   |                              |  | <i>Tare.</i> —Like in No. 602.   |                              |  |
| Combined with yarns or tissues wholly or partly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, or prepared ornamental feathers .....  | 120 00                       | —                                      |  |                              |  |
| Combined with other yarns or tissues or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination .....  | 24 00                        | —                                      |  |                              |  |



ARTICLES OF ANIMAL OR VEGETABLE MATERIALS FOR CARVING  
OR MOULDING—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
| 608 Mother-of-pearl and imitations thereof:<br>Sheets or pieces, in the natural state, only<br>split, rolled, cut, or otherwise broken up<br>Sheets or pieces, ground, polished, or<br>recognizably shaped for manufacture<br>into finished wares .....  | 3 00<br>30 00                | —<br>—                                 |
| <i>Tare.</i> —Cases: sheets or pieces visibly<br>rough shaped for further manufacture,<br>13; otherwise, 20; casks, 20; baskets, 13;<br>bales, 9.  |                              |  |
| 609 Articles wholly or partly of mother-of-pearl, so<br>far as they are not specially excepted, or do<br>not become subject to higher rates of duty<br>by reason of their combination with other<br>materials: .....   | 2 50 00                      | 150 00                                 |
| Buttons .....  |                              |  |
| <i>Tare.</i> —Cases: buttons on cards, not<br>otherwise packed, whether wrapped or<br>not in paper, 13; otherwise, 20; casks,<br>20; baskets, 13; bales, 9.<br>Other articles: mother-of-pearl in entire<br>shells, ground or polished, with or with-<br>out pearls .....  | 250 00                       | 225 00                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets,<br>13; bales, 9.  |                              |  |
| 607 Fine pearls and red corals, wrought (smoothed,<br>polished, perforated): .....   | 60 00                        | —                                      |
| Unset .....  | —                            | 30 00                                  |
| Red corals .....   |                              |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13;<br>bales, 9.<br>Unset but strung on textile threads or on<br>tape for purposes of packing and trans-<br>portation .....   | 100 00                       | —                                      |
| Red corals .....   | —                            | 60 00                                  |
| Set or combined with other materials (so<br>far as they do not thereby become sub-<br>ject to higher rates of duty by reason of<br>such combination), whether or not<br>strung or prepared for immediate use as<br>ornaments, etc. ....  | 600 00                       | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets,<br>13; bales, 9.  |                              |  |
| 608 Wax beads, and all other imitations of pearls;<br>imitations of red coral; whether in the form<br>of beads or not; articles made wholly or<br>partly of imitation beads or imitation red<br>coral, so far as they do not become subject to<br>higher rate of duty by reason of their com-<br>bination with other materials .....   | 125 00                       | —                                      |
| <i>Tare.</i> —Like in No. 607.   |                              |  |
| 609 Whalebone:<br>Strips of whalebone .....  | 10 00                        | —                                      |
| <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.<br>Plaited, woven, and other wares of whale-<br>bone (except hats) mounted or not<br>with other materials, so far as they do<br>not become subject to higher rates of<br>duty by reason of such combination ...  | 30 00                        | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets,<br>13; bales, 9.  |                              |  |
| 610 Horn (strip of buff, or other horn (file-fish<br>bone): .....  |                              |  |
| Rough, not smoothed; also short and thin<br>strips for the manufacture of horn brushes<br><i>Tare.</i> —Cases, 16; casks, 16; bales, 6.<br>Smoothed or otherwise prepared for use .....  | 10 00<br>40 00               | —<br>—                                 |
| <i>Tare.</i> —Cases, 10; casks, 20; baskets,<br>13; bales, 9.  |                              |  |
| 611 Moulded, turned, or beveled buttons of horn,<br>horn paste, or bone with or without eyes .....   | 100 00                       | 45 00                                  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets,<br>13; bales, 9.  |                              |  |
| 612 Quills (quill pens, writing pens), cut:<br>In the form of whole feathers .....   | 6 00                         | —                                      |
| In pieces (of the size of steel pens or cut<br>into toothpicks, paint-brush holders,<br>mouth-pieces for cigar-holders, or the like)<br><i>Tare.</i> —Like No. 611.  | 30 00                        | —                                      |
| 613 Sheets and pieces of animal substances for car-<br>ving, not otherwise mentioned, merely split,<br>cut, or even roughly planed; horn paste in<br>slabs:<br>In the natural state or with the grease<br>removed, or bleached; horn dust .....  | 3 00                         | —                                      |
| Stained, dyed, moulded (with patterns),<br>ground, polished .....  | 10 00                        | —                                      |
| <i>Tare.</i> —Cases: plates of polished bones,<br>ready for the manufacture of buttons, 9;<br>otherwise, 20; casks, 20; baskets, 13;<br>bales, 9.  |                              |  |
| 614 Articles of animal substances for carving, not<br>included in the preceding numbers: .....   | 30 00                        | —                                      |
| Not combined with other materials .....  |                              |  |
| Combined with yarns or tissues, or<br>partly of silk, with lace, embroidery,<br>tissues ornamented with needlework,<br>velvet or plush, tissues similar to velvet<br>or plush, prepared ornamental feathers,<br>wig-makers' wares, the modelled wax<br>ware, or semi-precious stones; beads and<br>the like of animal carving materials,<br>strung on textile material threads on<br>tapes or wire, and ready for use as |                              |  |

|   | General<br>Tariff.<br>Marks. | Conventional<br>Tariff.<br>Marks. |
|---|------------------------------|-----------------------------------|
| ornaments, also similarly prepared trimmings of animal substances for carving Combined with other yarns or tissues or with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination  | 4) 00                        | 4) 00                             |
| <i>Tare.</i> —Cases; bone rings for nursing bottles, 12; otherwise, 19; casks, 20; baskets, 13; bales, 9.   | 3) 00                        | —                                 |
| <b>B.—MANUFACTURES OF WOOD.</b>   |                              |                                   |
| <b>615</b> Wood for building and industrial purposes, planed, grooved, rabbeted, mortised, tenoned, slit, so far as not included under one of the subsequent numbers:   |                              |                                   |
| Unworked  | 6) 00                        | —                                 |
| Thin boards of small dimensions, resembling veneers, of poplar or alder wood, manufactured with the paring knife  | —                            | 2) 00                             |
| Other (unless excepted in the note to Nos. 75-76)   | —                            | 3) 25                             |
| Worked  | 10) 00                       | —                                 |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 6.   |                              |                                   |
| <b>616</b> Veneers, including wood hangings ("Holzta-peten"); boards for wainscoting made of veneers glued together:  |                              |                                   |
| Rough; also unworked veneered boards  | 10) 00                       | —                                 |
| Wrought   | 30) 00                       | —                                 |
| <i>Tare.</i> —Like in No. 615.  |                              |                                   |
| <b>617</b> Wainscoting and parquetry, not inlaid:   |                              |                                   |
| Rough—  |                              |                                   |
| Not glued or veneered   | 6) 00                        | 5) 00                             |
| Glued, veneered   | 10) 00                       | —                                 |
| <i>Tare.</i> —Like in No. 615.  |                              |                                   |
| <b>618</b> Wrought, whether glued or veneered or not  | 12) 00                       | —                                 |
| <i>Tare.</i> —Like in No. 615.  |                              |                                   |
| <b>619</b> Wainscoting and parquetry, inlaid, so far as not subject to higher rates of duty by reason of the material inlaid.   | 18) 00                       | —                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  |                              |                                   |
| <b>620</b> Wooden bungs, even if compressed   | 3) 00                        | —                                 |
| <b>621</b> Matchwood and wooden pegs:   | 4) 00                        | —                                 |
| Unfinished  | —                            | —                                 |
| Finished  | 6) 00                        | —                                 |
| <b>622</b> Walking sticks:  |                              |                                   |
| Rough, with or without ferrules   | 3) 00                        | —                                 |
| Coarse, worked, with or without ferrules  | 10) 00                       | —                                 |
| <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.   |                              |                                   |
| Fine (with inlaid or carving work or with ornamentations formed by moulding or stamping); walking sticks combined with other materials so far as not included under No. 628 or do not become liable to higher rates of duty by reason of such combination   | 30) 00                       | —                                 |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  |                              |                                   |
| <b>623</b> Casks (including planed shooks) and other coopers' wares:  |                              |                                   |
| Unfinished  | 3) 00                        | —                                 |
| Finished; finished or unfinished with metal hoops   | 10) 00                       | —                                 |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 6.   |                              |                                   |
| <b>624</b> Spools, spindles, sleys, and sley reels:   |                              |                                   |
| Unfinished  | 6) 00                        | —                                 |
| Finished  | 10) 00                       | —                                 |
| Spools, whether dyed or not   | —                            | 5) 00                             |
| <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.   |                              |                                   |
| Furniture, and parts thereof, common (not up-hoistery), not veneered:   |                              |                                   |
| <b>625</b> Of soft wood—  |                              |                                   |
| Unfinished  | 9) 00                        | 4) 50                             |
| Finished  | 12) 00                       | 10) 00                            |
| <i>Tare.</i> —Like in No. 624.  |                              |                                   |
| <b>626</b> Of hard wood—  |                              |                                   |
| Unfinished  | 12) 00                       | 10) 00                            |
| Finished  | 15) 00                       | —                                 |
| Of solid bent wood  | —                            | 10) 00                            |
| Other   | —                            | 12) 00                            |
| <i>Tare.</i> —Like in No. 624.  |                              |                                   |
| Furniture and parts thereof of solid bent wood  | Surtax                       |                                   |
| <i>Note.</i> —Furniture and parts thereof of solid bent wood are conventionally dutiable at the rate of 10 marks per 100 kilos, without surtax, even when they are combined with component parts of wood of other kind, which do not in themselves come under No. 631 of the tariff, even with parts formed by the gluing together of veneers, or with the materials named in the note to No. 630. Moreover, furniture of bent wood is not excluded from the benefits of this provision owing to its combination with wooden component parts furnished with ornaments | of 30 %                      |                                   |

† In accordance with the new treaty with Switzerland, rosaries with beads of horn, horn paste, bone, or other animal substances for carving not otherwise mentioned, even in combination with small chains, crosses, etc., of common metals or alloys thereof, neither gilt nor silvered, are dutiable at the rate of 30 marks per 100 kilos.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|--|------------------------------|--|
| by pressing, heating (branding with heated plates), etching, or stamping [ <i>e.g.</i> , seats, backs, arms].  |                              |  | Manufactures of wood (except battens gilt but uncarved), coated with Japanese lacquer ( <i>urushi</i> ), or finely painted, gilt, silvered or bronzed with such lacquer.   | —                            | 30 00                                  |
| 27 Furniture, and parts thereof, common (not upholstered), veneered  |                              |  | Other manufactures of wood coming under this paragraph, except wooden mosaics.   | —                            | 30 00                                  |
| Unfinished   | 15 00                        | 10 00                                  | <i>Note.</i> —Wooden furniture is not necessarily to be treated as "fine wooden wares" under No. 631, because it undergoes a definite improvement in condition by means of the boring or stamping out of ordinary holes (even star-shaped or circular) on the seat or back, in a regular pattern, by the plain cutting out of separate pieces with the saw, by turners' work on the feet and similar parts, or by the introduction (by engraving or otherwise) of lines, neither gilt, silvered, nor bronzed, nor interlaced or otherwise forming patterns. The same applies to wardrobes and similar large cupboards, furnished with fine carving only in occasional places of small importance ( <i>e.g.</i> , small panel mouldings, rosettes, pilasters, brackets). ( <i>Treaty with Austria-Hungary</i> ) |                              |  |
| Finished   | 20 00                        | 15 00                                  | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  |
| <i>Tare.</i> —Like in No. 624.   |                              |  | Upholstered furniture, even with other than wooden frames, so far as they do not become subject to higher rates of duty by reason of such combination: upholstered cushions or hassocks, with frames or heavy filling of sand, lead, cast iron, or stone:  |                              |  |
| <i>Note.</i> —Only such furniture and parts thereof are to be treated as "veneered" as have their surface wholly or in essential parts covered with veneers of hard wood not more than 2 mm. in thickness glued upon them. ( <i>Treaty with Austria-Hungary</i> )  |                              |  | Without covering   | 30 00                        | —                                      |
| Joiners', turners', and wheelwrights' wares, common, and also other common wooden wares not previously mentioned:  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.   |                              |  |
| Unfinished   |                              |  | With covering  |                              |  |
| Boxes made of wood shavings; clogs; tool handles made of hickory or ash; wooden stands for night lights  | 3 00                         | —                                      | Of textiles, wholly or partly of silk, of embroidery, lace, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush; or of leather  | 60 00                        | —                                      |
| Window frames, doors, stairs, and parts thereof; mouldings   | 8 00                         | —                                      | Furniture  | —                            | 30 00                                  |
| Window frames, doors, stairs, and parts thereof  | —                            | 4 00                                   | Of textiles or materials other than those mentioned above, including billiard tables and parts thereof   | 40 00                        | —                                      |
| Mouldings ("profilirte Holzleisten")   | —                            | 4 00                                   | <i>Tare.</i> —Like in No. 632.   |                              |  |
| Other  | 6 00                         | —                                      | <i>Note.</i> —When billiard tables are imported in separate parts, uncovered boards are dutiable according to the component material. ( <i>Treaty with Austria-Hungary</i> )   |                              |  |
| Except the under-mentioned articles..  | —                            | 5 00                                   | 634 Manufactures of wood of all kinds (except upholstered furniture) combined with yarns or tissues partly or wholly of silk, with lace, embroidery, tissues ornamented with needlework, velvet or plush, tissues similar to velvet or plush, prepared ornamental leathers, wigmakers' wares, finely moulded wax wares or semi-precious stones, so far as they do not become subject to higher rates of duty by reason of their combination with other materials; beads and the like of wood, strung on threads of textile materials, on tapes, or wire, and ready for immediate use as ornaments; also trimmings prepared in a similar manner   |                              |  |
| Printers' letter cases, and frames imported therewith  | —                            | 3 00                                   | Manufactures of wood of all kinds (except upholstered furniture), carved or ornamented with carvings combined with yarns or tissues partly or wholly of silk, with lace, embroidery, tissues ornamented with needlework, velvet, or plush, tissues similar to velvet or plush, so far as they do not become subject to higher rates of duty by reason of their combination with other materials  | —                            | 34 00                                  |
| <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.  |                              |  | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |                              |  |
| 28 Finished  | 12 00                        | —                                      | <i>Note to Nos. 631 and 634.</i> —The following are dutiable at the conventional rates of Nos. 631 and 634: wooden wares carved or ornamented with carving, included under these numbers, whatever the purpose for which they are to be used (as, for example, bread trenchers, pen boxes, boxes for physical and other instruments), hand mirrors, caskets, hat, stick, or umbrella stands, pier tables, liqueur sets, needle-cases, salad bowls with spoons and forks, jewel and glove boxes, Swiss toy chateaux, without clumes, and watch stands. The combination with plate glass let in, or with hinges or small locks of common metals or alloys thereof, neither gilt nor silvered, does not affect the tariff classification. ( <i>Treaty with Switzerland</i> )                                      |                              |  |
| Wooden clogs, blackened or browned by means of smoke or pyroligneous acid  | —                            | 3 00                                   | <i>Notes to Section B.</i> —(1) Planks of manufactured wood (patried wood, "pyolith"), wood pulp, sawdust ("scharfen"), or the like will be treated as planed boards, and articles thereof as similar wares of natural wood.   |                              |  |
| Printers' letter cases, and frames imported therewith  | —                            | 6 00                                   | (2) All articles are to be considered as "worked" or "finished," in opposition to "unfinished" or "in the natural state," within the meaning of this subsection, which are browned, stained, dyed, roughly   |                              |  |
| Window frames, doors, stairs, and parts thereof  | —                            | 11 00                                  |  |                              |  |
| Other goods included in this number..  | —                            | 10 00                                  |  |                              |  |
| <i>Tare.</i> —Like in No. 628.   |                              |  |  |                              |  |
| 450 Coarse wooden wares combined with other materials, so far as not included under preceding numbers or under higher rates of duty  | 30 00                        | —                                      |  |                              |  |
| Wooden clogs, blackened or browned by means of smoke or pyroligneous acid, with straps of blackened leather  | —                            | 3 00                                   |  |                              |  |
| <i>Tare.</i> —Like in No. 628.   |                              |  |  |                              |  |
| <i>Note.</i> —Combination with plaited bast, reed, rush, straw, chair cane, or basket-work, with unglazed leather, raw hides (with or without the hair), coarse unbleached tissues of vegetable textile materials, ropemakers' wares included in Nos. 481 or 485, coarse water-proof tissues of vegetable textile materials with iron; glass, paper, pasteboard, stones (except precious and semi-precious stones), or with earthenware, does not affect the tariff classification of coarse wooden wares, so far as no provisions to the contrary exist in the preceding numbers. (A combination with single component parts of zinc, tin, copper, or brass, which has not the effect of giving a "fine" appearance to the articles is without effect on their classification as "coarse" furniture even when they are present in a quantity not altogether insignificant.) |                              |  |  |                              |  |
| Unwrought wooden wares included under Nos. 624-628, for which concessions are granted in the present treaty, are not to be regarded as wrought on account of their combination with the above-mentioned materials. (Added in new treaty with Austria-Hungary.)   |                              |  |  |                              |  |
| 631 Fine wooden wares (except walking sticks), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:   |                              |  |  |                              |  |
| Carved work: wares with line carving; other fine wooden wares; fine turners' wares; moulded, hot pressed, stamped, or engraved imitations of fine carving; wood-engraving plates, cut, with or without inserted pins of common metals or of alloys thereof   | 30 00                        | —                                      |  |                              |  |
| Parts of furniture (seats, backs, arms, and the like), ornamented by means of moulding, hot pressing, engraving or stamping, wooden printing type (for printing advertisements), even oiled, without carved ornaments, and not combined with other substances  | —                            | 10 00                                  |  |                              |  |
| Other goods coming under this paragraph, coated with Japanese lacquer (urushi).  | —                            | 20 00                                  |  |                              |  |
| Gilt cornices, not carved or sculptured.   | 24 00                        | —                                      |  |                              |  |
| Wooden wares (except vase-cutting and parquetry) with inlaid work, so far as they do not become subject to higher rates of duty by reason of the materials inlaid, finely painted, gilt, silvered, or bronzed wooden wares (except gilt cornices without carving); wooden mosaics  | 36 00                        | —                                      |  |                              |  |

## MANUFACTURES OF WOOD continued.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|
| <p>painted, varnished, lacquered, polished, as well as all wares smoked, impregnated, or otherwise chemically treated. On the other hand, all wares rubbed with oil, wax, graphite, grease, stearin, or similar materials, or coated with tar, are to be treated as "unfinishes!" (Continued by treaty with Austria-Hungary.)</p> <p>C. MANUFACTURES OF CORK.</p> <p>636 Cork, reduced to small pieces or pulverized.... 3 00 —</p> <p>636 Oak sheets, strips, and edgings with the bark; bungs; paving blocks, bricks, tubes, and parts thereof, of cork waste; cork feeders for ships..... 10 00 —</p> <p>— Like in No. 636.</p> <p>637 Cork sheets, strips, and edgings without the bark; cork disks..... 15 00 —</p> <p>— Like in No. 636.</p> <p>638 Cork wares (except hats) combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of combination with other materials..... 30 00 —</p> <p>— Cases, 20; casks, 20; baskets, 13; bales, 9. Wrappers: consisting of double cloth of light linen with intercalated paper, containing cork stoppers, 5; consisting of thick packing cloth, of a light packing cloth of loose texture and of intercalated paper, secured with cord, containing cork stoppers, 5.</p> <p>Notes to Section C.—(1) Wares of artificial cork will be treated as wares of natural cork.</p> <p>(2) Wares of cork combined with materials mentioned in No. 634 will pay duty as wooden wares similarly combined.</p>  |                              |  |
| D.—ARTICLES OF VEGETABLE CARVING MATERIALS, OTHER THAN WOOD OR CORK, OR OF MOULDING MATERIALS NOT OTHERWISE MENTIONED.  |                              |  |
| <p>639 Celluloid and similar materials:</p> <p>Unwrought, unmodelled pieces, leaves, blocks, sheets, tubes, or rods, unwrought, cut, or drawn..... 4 00 —</p> <p>Leaves, sheets, tubes, or rods, ground, mottled, polished, or worked on the surface in any similar manner, or pieces recognizably shaped for manufacture into finished articles..... 100 00 —</p> <p>— Cases, 20; casks, 20; baskets, 13; bales, 9.</p> <p>640 Wares, wholly or partly of celluloid or similar moulding material, not otherwise mentioned, so far as they do not become subject to higher rates of duty by reason of their combination with other materials, or are not liable to treatment as imitations of more highly taxed wares..... 20 00 —</p> <p>— Cases; eyes of sheet brass combined in a notable proportion with celluloid, 13; otherwise, 20; casks, 20; baskets, 13; bales, 9.</p> <p>641 Vegetable materials for carving, not mentioned or included elsewhere, in unwrought sheets, merely cut; also alder pith, cut, and reed, split, cut up or pointed..... 3 00 —</p> <p>642 Chair cane (Spanish cane, rattan), "peddlig," bamboo, partridge cane, sugar cane, and other finer canes:</p> <p>Cut or split for immediate use, unmanufactured, not further worked; also papyrus; palm substitutes unmanufactured..... 3 00 —</p> <p>Stained, dyed; also rough cut..... 6 00 —</p> <p>Varnished, lacquered, polished..... 10 00 —</p> <p>— Cases, 10; casks, 16; bales, 6.</p> <p>643 Spools, spindles, spools, and eye reeds of cane; also ships' lanterns, combined or not with unincorporated unpigmented iron:</p> <p>In natural state..... 6 00 —</p> <p>Stained, dyed..... 10 00 —</p> <p>— Like in No. 612.</p> <p>644 Walking sticks of cane:</p> <p>Roughly worked, with or without ferrules stained, varnished, lacquered, polished, with or without ferrules..... 12 00 —</p> <p>Combined with other materials so far as they do not thereby become liable to the duties of No. 568 or higher rates..... 36 00 33 00</p> <p>— Cases, 20; casks, 20; baskets, 13; bales, 9.</p> <p>645 Bends and the like of vegetable materials for carving, other than wood or cork (except those of celluloid or similar material for moulding), strung on threads of textile materials, on tapes or wire, and ready for use without further preparation; also trimmings similarly prepared..... 40 00 —</p> <p>— Like in No. 614.</p> <p>646 Manufactures (except hats) of vegetable materials for carving, other than wood or cork (including wares of seeds and loofah wares, not included under the preceding numbers, combined or not with other</p> |                              |  |

materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:

Corozo buttons..... 100 00 45 00

Other manufactures..... 50 00 —

— Like in No. 641.

Notes.—"Other manufactures" of the kind mentioned in No. 646, combined with the materials mentioned in No. 634 32, will be treated as wooden wares similarly combined.

647 Sculptors', carvers' and moulders' wares of starch, bassorine, tragacanth, bread, or other vegetable moulding material not otherwise mentioned (except imitations of more highly taxed wares), combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination..... 40 00 —

Resinies with beads of the above mentioned materials, even in combination with accessories (chains, crosses, and the like) of common metals neither with nor silvered..... — 30 00

— Like in No. 641.

648 Wares of plastic carbon (including those of fossil materials) or of gas carbon, combined or not with other materials, so far as they do not thereby become subject to higher rates of duty by reason of such combination:

Weighing not 3 kilos or more each..... 3 00 —

Weighing less than 3 kilos each..... 30 00 —

— Like in No. 641.

Notes.—Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting purposes or the like.

Notes.—Carbons for electric arc lamps shall pay the internal revenue tax, in addition to customs duty.

## PAPER, CARDBOARD AND MANUFACTURES THEREOF.

Paper stock (half stuff for the manufacture of paper and pasteboard), in the form of pulp or solidified, whether bleached, dyed, mixed with mineral substances, glue, &c., or not:

From the waste of textiles or the like..... Free. —

From wood, straw, esparto grass, or other vegetable fibres—

Wood pulp (mechanically prepared wood pulp, wood grindings)..... 3 00 1 25

Chemically prepared wood pulp (cellulose), straw, esparto, and other fibrous materials..... 3 00 1 25

Notes.—Wood pulp, mechanically or chemically prepared, containing 50% or more of water shall conventionally be dutiable at the rate of mark 0 80 per 100 kilos. (Treaty with Sweden.)

651 Pasteboard, moulded, dipped, crocheted; also made of sheets of pasteboard stuck together: tiled boards (press boards) and other highly glazed cardboard, imitation leather board, and other fine cardboard, whether dyed in pulp or not, "Vulkan-fiber"..... 6 00 —

Cardboard of mechanically or chemically prepared wood pulp; also of wood pulp prepared from steamed wood, rolled hard (so called "Braunholz-pappe"), so called leather board, strawboard, "Schrenz-pappe," and peat cardboard, and other coarse cardboard not otherwise mentioned, dyed in the pulp or not..... 4 00 1 50

Cardboard covered, impregnated, or coated with asphalt, tar or the like; also tubes of such cardboard; carton piece..... 1 50 —

Notes.—Coated cardboard is dutiable under No. 651 even when the outer layers are white or colored (even parchment) in the pulp, and not of the same consistency and color as the intervening inner layers. (Treaty with Austria-Hungary.)

652 Cardboard of all kinds, white or colored, covered with white or colored paper, painters' boards; lacquered, bronzed, or coated with wool nicks or the like, with unpressed paper..... 10 00 —

— Cases, 14; casks, 14; baskets, 13; bales, 8.

653 Yellow straw paper..... 4 00 3 00

Very coarse gray blotting paper..... 4 00 2 00

654 Packing paper, dyed in the pulp, glazed on one side or not..... 4 00 3 00

655 Paper not included under other numbers, including carton paper; even ruled, made like parchment or grained..... 10 00 6 00

Packing paper, not included under No. 654..... — 3 00

Other paper classed in this number..... — 6 00

Notes.—Cases, 14; casks, 14; baskets, 13; bales, 8. Printing paper: in bibles with frames (or slots) of wood at the ends and having on the sides matting, cloth, cardboard, or cardboard with linen oiled or not, hooped with iron or wire; 7; with frames at the ends and cardboard on the sides, secured with cord, 7; with slots at the ends and cardboard on the



|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|------------------------------|--|
| shles, secured with cords, 4. Other paper in bales: with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard or cardboard with linen oiled or not, hooped with iron or wire, or secured with cord, 6.<br><i>Note to Nos. 654-655.</i> —Busses paper weighing more than 30 grammes per square metre is treated under convention as packing paper.<br><i>Note to Nos. 651-655.</i> —Packing papers and cardboards are to be dutiable under Nos. 651-655, according to quality, even if directions for use, recommendations of the goods, patterns and the like are printed on them.  |                              |  |                              |  |
| 656 Multi-colored paper, including paper coated with chalk, white lead, or the like, or provided with metallic impressions; varnished paper; paper covered with scales of mica or glass, pounce or wood blocks; papers provided with painted, applied, or galvanoplastic metallic surfacing; also paper with gilt or silvered edges.   | 10 00                        | 8 00                                   |                              |  |
| <i>Tare.</i> —Cases, 14; casks, 14; baskets, 13; bales, 8. Papers classed under this number in bales with frames or slots of wood at the ends and having on the sides cloth, packing paper, cardboard, or cardboard with cloth whether oiled or not, hooped with iron or wire or secured with cord, 6.   |                              |  |                              |  |
| 657 Impressions obtained by any process so far as not included in Nos. 674-677; also "picture paper," including that produced by a copying process on paper and cardboard; also paper or cardboard colored or black edged, or ornamented in any way whatever:<br>Of one color  | 10 00                        | 6 00                                   |                              |  |
| Of more than one color, also with impressions on edges in colors, gold, or other metals.   | 10 00                        | 6 00                                   |                              |  |
| <i>Tare.</i> —Like in No. 656.<br><i>Note to Nos. 656-657.</i> —Paper for making cigarettes shall pay the internal revenue tax, in addition to customs duty.   |                              |  |                              |  |
| 658 Paper and cardboard, whether or not included under No. 657, if embossed; also with hand-painting, pressed natural flowers, photographs, or ornamented in any other way   | 20 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 656.<br><i>Note to Nos. 657 and 658.</i> —"Picture paper" is meant to include all paper (cardboard) printed with pictures, or figures intended for further preparation, e.g., for making up goods, for bookbinders' work, for toys, for completions or additions in handwriting, &c., or for attaching to goods or the coverings thereof.  |                              |  |                              |  |
| 659 Paper or cardboard, covered wholly or in part with textiles of all kinds, or with foundation or layers of textiles of all kinds, or of wire gauze  | 24 00                        | —                                      |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.   |                              |  |                              |  |
| 660 Wall paper and wall paper borders of all kinds. Neither gilt, silvered, bronzed, embossed nor velvety  | —                            | 12 00                                  |                              |  |
| <i>Tare.</i> —Cases, 25; casks, 25.  |                              |  |                              |  |
| 661 Playing cards of every shape and size, in addition to the internal tax   | * 80 00                      | —                                      |                              |  |
| 662 Slate paper, also writing slates made thereof, not combined with other materials; pumice stone, glass, metallic sand, and emery paper, as well as other smoothing & polishing paper  | 1 00                         | —                                      |                              |  |
| 663 Photographic paper   | 10 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 659.   |                              |  |                              |  |
| 664 Gelatin paper, tracing paper (paraffin paper, oil paper, wax paper, and the like); blue (aniline, and nitramarine) paper, olefin indigo paper, disinfecting paper, grease paper, fly paper and moth paper, ozone paper, test and other chemical paper, paper coated or powdered with solution of cuticle, camphor, gum, glue, tragacanth, or similar substance, and with the places so treated covered with lin, oil, wax or collodion   | 12 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 656.   |                              |  |                              |  |
| 665 Cornets, bags, pouches, sacks, and similar receptacles; also envelopes, printed or not: Not combined with other materials  | 19 00                        | 12 00                                  |                              |  |
| Combined with textiles, e-latin, tin foil, metal foil, or similar materials  | 30 00                        | 20 00                                  |                              |  |
| <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.<br><i>Note.</i> —Paper bags, pouches, sacks, and similar receptacles are not excluded from the duty of 12 marks per 100 kilos by reason of being furnished with crumpe of wire or tin foil, loops, twines, or the like, serving only to hold the parts together or to fasten the bags. ( <i>Treaty with Austria-Hungary.</i> )  |                              |  |                              |  |
| 666 Linen of paper, even if wholly or partly covered with cotton tissues, or with foundation or layers of textiles of all kinds.   | 20 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 665.   |                              |  |                              |  |
| 667 Note paper, post cards, and envelopes in paper, cardboard or wooden boxes (stationery cases), to wit:<br>In boxes wholly or partly covered with, or fitted with leather or with a textile material wholly or partly of silk  | 35 00                        | —                                      |                              |  |
| In other boxes   | 22 00                        | —                                      |                              |  |
| In boxes of paper or cardboard   | —                            | 13 00                                  |                              |  |
| Of wood  | —                            | 15 00                                  |                              |  |
| <i>Tare.</i> —Like in No. 665.<br><i>Note.</i> —Bands of textile material of all kinds holding note paper, post cards, and envelopes, as also bands of the same description serving as unimportant fittings of the receptacles themselves, are without effect on the tariff classification. ( <i>Treaty with Austria-Hungary.</i> )  |                              |  |                              |  |
| 668 Account books, note books, covers, portfolios, "Attrappes" and cases:<br>Covered or fitted wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material  | 30 00                        | —                                      |                              |  |
| Other  | 15 00                        | 12 00                                  |                              |  |
| <i>Tare.</i> —Like in No. 665.   |                              |  |                              |  |
| 669 Albums: Covered or fitted wholly or in part with leather or textile materials of any kind, or combined with celluloid or similar moulding material   | 8 00                         | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 665.   |                              |  |                              |  |
| Other  | 4 00                         | —                                      |                              |  |
| <i>Notes to Nos. 667-689.</i> —The articles specified in Nos. 667-689, if in combination with materials subject to higher rates of duty, are to pay duty according to the latter, with the exclusion of the exceptions allowed in Nos. 668-689. But gold or silver edges, gold or silver lettering, monograms or devices for closing or locking, made of gilt or silvered base metal, or alloys thereof do not affect the tariff classification. Albums, covers, portfolios and the like, in which books, duty free paper, music scores, calendars, cards, books, containing musical compositions or pictures are laid or inserted, will pay the duty leviable on their own class. |                              |  |                              |  |
| Articles made of paper, cardboard, "carton pierre," wood pulp, cellulose, "Vulkanfaser" and "carton pierre" pulp, so far as they are not included in the previous numbers of the tariff; also articles of hard paper (cardstock paper):  |                              |  |                              |  |
| 670 Not combined with other materials or combined only with wood or iron—<br>Made of paper enumerated in No. 657 or No. 658, or wholly or partly covered therewith; articles with applied, painted, or galvanoplastic metallic covering, as also finely painted articles; pressed or otherwise moulded articles of "carton pierre" pulp; also hard paper (cardstock-paper), wares, colored, lacquered, or varnished; lamp shades, lanterns, and other fine wares and articles of luxury (except flowers)   | 30 00                        | —                                      |                              |  |
| Articles coming under this paragraph, of paper or cardboard coated with Japanese lacquer ( <i>Brushi</i> )   | —                            | 20 00                                  |                              |  |
| Flowers (blooms, petals, and buds)   | 100 00                       | —                                      |                              |  |
| Other articles   | 15 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 665.<br><i>Note.</i> —Tubes for cigarettes, and also paper cut into small sheets for cigarettes, which, from their condition, are to be classified as manufactures of paper, shall pay the internal revenue tax, in addition to customs duty.  |                              |  |                              |  |
| 671 Combined (or wholly or partly covered) with textiles or textile goods of all kinds, with finely moulded wax-work, with semi-precious stones, mother-of-pearl, ivory, celluloid, or similar moulding material, or with gilt or silvered base metals; embroidery on paper or cardboard   | 70 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 665.   |                              |  |                              |  |
| 672 Combined with materials other than those mentioned above so far as they do not become subject to higher rates of duty by reason of such combination  | 24 00                        | —                                      |                              |  |
| <i>Tare.</i> —Like in No. 665.<br><i>Note to Nos. 670 and 672.</i> —Stitched or bound catalogues of firms trading in Belgium, intended to offer goods, even containing samples, shall be admitted duty free under convention, provided the catalogues show, printed thereon, the name of the Belgian firm only, without indicating any other mercantile establishment or agent's name.   |                              |  |                              |  |

## PAPER, CARDBOARD AND MANUFACTURES THEREOF—continued.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|
| 673 Paper shavings (waste from the further manufacture of paper); written and printed paper as old paper (waste paper); paper, cardboard, and articles thereof to be merely used for reducing; used postage stamps .....                                 | Free.                        | —                                      |
| <i>Note.</i> —To Nos. 649-673.—Imitation leather of paper, and manufactures thereof, are not dutiable as leather and leather wares, but under the appropriate heading of Nos. 649-673, according to description. ( <i>Treaty with Austria-Hungary.</i> ) |                              |  |

## BOOKS, PICTURES, PAINTINGS.

|   |   |   |
|---|---|---|
| 674 Books in all languages, printed or written with or without pictures of all kinds printed therein or attached or annexed therein; manuscript; printed paper, except that mentioned in Nos. 649-673; music; all these bound or not; books with characters for the blind, and calendars bound or not, with the exception of block calendars, diaries, and the like ..... | — | — |
| <i>Note.</i> —Coverings and cases, in which prayer books or other devotional books are contained, are not dutiable by themselves according to Note 2 under tariff Nos. 667-669, but are admitted free with the books. ( <i>Treaty with Switzerland.</i> )   |   |   |
| 675 Maps and charts of all kinds for scientific purposes on paper or other material, bound or not, or mounted on cardboard, cloth, &c., or not, with or without rollers .....   | — | — |
| 676 Pictures on paper, produced by printing or other manufacturing process, bound or not, or mounted on paper, cardboard, tissues, or the like, except "picture paper" .....  | — | — |
| <i>Note.</i> —Communications and other like pictures of a religious nature, even if provided with space for entries in handwriting, are free under this number, and are not dutiable as "picture paper." ( <i>Treaty with Switzerland.</i> )  |   |   |
| 677 Paintings on tissues of vegetable textile materials, on wood, base metals or alloys of base metals, paper or stone; drawings, bound or not, or mounted on paper, cardboard, cloth, or the like .....  | — | — |
| <i>Note.</i> —The pictures enumerated in No. 677 may be imported free, even if framed; but the frames in order to escape payment of duty must be imported with the pictures, and must be, without doubt, permanently intended for the pictures imported in them and for no others. ( <i>Treaty with Austria-Hungary.</i> )  |   |   |

## MANUFACTURES OF STONES OR OTHER MINERAL SUBSTANCES (EXCEPT EARTHENWARE) AND OF FOSSIL SUBSTANCES.

|   |        |       |
|---|--------|-------|
| 678 Precious stones:<br>Wrought (ground, &c.), not set, or merely set in wood, horn, bone, or common metals, for technical purposes (cutting and writing diamonds); also wire drawing plates combined with pierced precious stones .....  | 60 00  | —     |
| <i>Tare.</i> —Cases, 16; casks, 16.   |        |       |
| Set in any other manner; in a form intended for immediate use as ornament, or cut (gems, cameos); articles of all kinds not mentioned above, combined with precious stones, so far as such articles are not in themselves subject to higher rates of duty .....   | 600 00 | —     |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  |        |       |
| 678 Semi-precious stones (including vitreous lava):<br>Wrought (ground, &c.), not set .....   | 60 00  | —     |
| <i>Note.</i> —Cut (gems, cameos), or otherwise made into finished articles, so far as they do not become subject to higher rates of duty by reason of their combination with other materials.   |        |       |
| <i>Tare.</i> —Cases, 16; casks, 16.   |        |       |
| 680 Stones (except slate and paving stones), also lava, porous and compact, sawn more than three sides, and in a natural state, or merely rough hewn on the unsawn sides .....  | 0 50   | 0 25  |
| <i>Note.</i> —In the case of stones of this description, those sides which are cut with wire rope are to be considered as rough and not as sawn, provided that the marks of the wire rope are recognizable, or provided that the use of the same is proved by the importer. ( <i>Treaty with Belgium.</i> ) |        |       |
| 681 Paving stones .....   | 0 40   | Free. |
| 682 Slabs: Sawn (cut) or split, neither smoothed, planed, polished, nor enamelled—<br>Of alabaster, marble, or serpentine .....   | 3 50   | 2 50  |
| Of granite, porphyry, syenite, or similar hard stone; of lava, porous or compact; of polishable limestone .....   |        | 3 00  |
| Of granite .....  |        | —     |
| Of other stones (except slate); of mica, cut to size, uncolored (whether in disks of the kind or not) .....   |        | 2 50  |
| <i>Note.</i> —Slabs of granite, minimally more than 16 centimetres thick, split or having one or both of the principal surfaces sawn (cut), and having the  |        |       |

|  |       |       |  |
|--|-------|-------|--|
| other sides either rough or merely rough hewn, shall conventionally be admitted duty free. ( <i>Treaty with Sweden.</i> )  |       |       |  |
| Smoothed, planed, polished, or enamelled—<br>Of alabaster, marble, or serpentine .....   | 15 00 | 10 00 |  |
| <i>Tare.</i> —Cases, 16; casks, 10.  |       |       |  |
| Of granite, porphyry, syenite, or similar hard stone; of polishable limestone, with the exception of lithographic stones (lithographic plates), with drawings, engravings, or writings thereon .....   |       |       |  |
| Of granite, porphyry, syenite, or similar hard stones .....  |       |       |  |
| <i>Tare.</i> —Cases, 16; casks, 10.  |       |       |  |
| Of lava, porous or compact .....   |       |       |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |       |       |  |
| Of other stones (except slate) .....   |       |       |  |
| Lithographic stones (lithographic plates) with drawings, engravings, or writing thereon .....  |       |       |  |
| 684 Blocks and slabs of slate, sawn (cut) on one or more of the narrow sides (edges), neither planed, smoothed, nor polished .....   | 3 00  | 2 50  |  |
| Stonecutters' work, neither smoothed nor planed, combined or not with unlaquered, unpolished wood or iron:   |       |       |  |
| 685 Of plain work not cut in profile ("nicht profilirt"), not finished off nor ornamented—<br>Of alabaster, marble, or serpentine .....  | 2 50  | —     |  |
| Of granite, porphyry, syenite, or similar hard stone; of polishable limestone; of lava, porous or compact .....  |       |       |  |
| Of granite, corbuses, simply wrought on the two long sides and at both ends, remainder being rough or roughly wrought .....  |       |       |  |
| Of granite:—<br>Corbuses for pavements, plainly worked on the two long sides and on both faces, otherwise rough or merely rough hewn:  |       |       |  |
| Only worked with the pick-hammer or pointed chisel (so-called rough corbuses) .....  |       |       |  |
| Otherwise plainly worked .....   |       |       |  |
| Other stonecutters' wares included in this item .....  |       |       |  |
| Other stonecutters' wares:   |       |       |  |
| Only worked with the pick-hammer or pointed chisel, for use as building stones (rustic work, stretchers, lining-wall stones and the like) .....  |       |       |  |
| Otherwise plainly worked .....   |       |       |  |
| Of porphyry, syenite, or similar hard stone; of porous or compact lava .....   |       |       |  |
| <i>Note.</i> —The stonecutters' work of polishable limestone, is to be regarded as non-ornamented, conventionally dutiable at the reduced rate of 1 mark per 100 kilos, even when wholly or partly chared (nigged), or worked with the facing hammer, or when having a plain chared edging. In both cases, however, the charring (nigging) may be carried out in regular lines, and must not form a pattern. ( <i>Treaty with Belgium.</i> )   |       |       |  |
| <i>Note.</i> —The conventional rates for corbuses shall also be applicable to such stones of this description as are not only plainly worked on both faces and on both the long sides which remain visible after the stones are fixed in the ground, but which have also undergone a working on the third long side destined to be placed against the pavement, to the extent that, on the upper edge of this side, as the result of the rectangular working of the top of the stone by striking away the projecting parts, a more or less even stripe is produced, provided that the breadth of this stripe does not exceed 10 centimetres, or that, if the breadth be greater, it be proved that the stones are to be used as corbuses. ( <i>Treaty with Sweden.</i> ) |       |       |  |
| <i>Note.</i> —Granite steps are dutiable under this number, even when provided with a plain unmodelled bowtel for the purpose of rendering the top surface of the step broader. ( <i>Treaty with Austria-Hungary.</i> )  |       |       |  |
| Of other stones (except slate) .....   | 1 25  | 1 00  |  |
| 686 Cut in profile, wholly or partly finished off or ornamented—<br>Of alabaster, marble, or serpentine .....  | 3 50  | 3 00  |  |
| Of granite, porphyry, syenite, or similar hard stone; of polishable limestone; of lava, porous or compact .....  |       |       |  |
| Of other stone (except slate) .....  |       |       |  |
| 687 Stonecutters' work, smoothed, planed, polished, or gilt, combined or not with wood or iron—<br>Of alabaster, marble, or serpentine .....   | 15 00 | 10 00 |  |
| <i>Tare.</i> —Cases, 16; casks, 10.  |       |       |  |
| Of granite, porphyry, syenite, or similar hard stone; of polishable limestone .....  |       |       |  |

General  
Tariff.  
Marks.Con-  
ventional  
Tariff.  
Marks.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |     | General<br>Tariff.<br>Marks.   | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|-----|--|--|
| Of granite, porphyry, syenite, or similar hard stone .....  | —                            | 10 00                                  | 700 | Of a mixture of plaster with sulphur, or with chalk and size, or with other additions:   |  |
| <i>Tare.</i> —Cases, 16; casks, 10.   | 200 00                       | —                                      |     | Bricks and tiles, not colored, with or without core of other materials—  |  |
| Of lava, porous or compact .....  | —                            | —                                      | 701 | Not ornamented .....   | 1 00                                   |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  | 6 00                         | —                                      |     | Ornamented .....   | 2 00                                   |
| Of other stone (except slate) .....   | —                            | —                                      | 702 | Other non-colored articles; also plaster moulds with core of sulphur .....   | 3 00                                   |
| Artificially colored or ornamented sheets of mica; slabs of slate, smoothed, planed, cut in profile, or otherwise further manufactured; slate wrought into tables; slates for writing, with or without frames, of all kinds; other wares of slate, not specially mentioned, not combined with other materials | 10 00                        | —                                      | 703 | Colored, bronzed, lacquered, glazed (impregnated with stearin, wax, or the like [ivory paste, chrome paste, potash paste]) .....   | 6 00                                   |
| Slabs of slate, smoothed, planed, cut in profile ("profilirt"), or otherwise further manufactured, polished or not .....  | —                            | 6 00                                   |     | Articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination .....  | 6 00                                   |
| <i>Tare.</i> —Cases, 16; casks, 16.   | Free.                        | —                                      |     | <i>Note to Nos. 700 to 703.</i> —Monled articles of sulphur (also Spence metal), infusorial earth, chalk paste, or talc will pay duty as articles made of plaster.   |  |
| Slate pencils, painted or not, covered with paper or cased in wood .....  | Free.                        | —                                      | 704 | Slag, made into building or paving bricks .....  | Free.                                  |
| Articles wholly or partly made of lava, porous or compact, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....   | 200 00                       | —                                      | 705 | Paper and cardboard made of asbestos, in sheets, rolls, or boards, with or without interlayers of wire or wire gauze of base metal or alloys thereof:  |  |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  | Free.                        | —                                      |     | Not shaped (not cut, or only cut rectangularly) .....  | 10 00                                  |
| Large or small carved ware of all kinds of stone, so far as they are works of art, including stippled work ("punkirtten") .....   | Free.                        | —                                      |     | Shaped, pierced, or not .....  | 24 00                                  |
| Articles made of stone, not included under any other numbers of the tariff:   |                              |  |     | <i>Tare.</i> —Cases, 14; casks, 14; baskets, 9; bales, 6. Asbestos paper and cardboard in bales whose ends are furnished with wooden frames, and sides with cardboard, secured by cord, 6.   |  |
| Not combined with other materials or only combined with wood or iron, except articles of luxury:  |                              |  | 706 | Thread, cord, string, rope and twine made of asbestos, combined or not with other textile materials or with a core of base metal (except packing cord) .....   | 24 00                                  |
| Of alabaster, marble, or serpentine ..  | 15 00                        | 10 00                                  |     | <i>Tare.</i> —Cases, 16; casks, 16; baskets, 9; bales, 6.  |  |
| <i>Tare.</i> —Cases, 16; casks, 10.   | 15 00                        | —                                      | 707 | Tissue of asbestos, combined or not with other textile materials or with warp or weft of wire made of base metal or alloys thereof .....   | 40 00                                  |
| Of granite, porphyry, syenite, or similar hard stone; of polished limestone ..  | —                            | 10 00                                  |     | <i>Tare.</i> —Like in No. 706.   |  |
| <i>Tare.</i> —Cases, 16; casks, 10.   | 6 00                         | —                                      | 708 | Articles not otherwise mentioned, of asbestos, asbestos paper, or asbestos tissues (e.g., asbestos-caoutchouc tissues [asbestos goods coated with caoutchouc], gloves, clothes, masks, caps, hose, and shoes of these materials); all these articles combined or not with other materials so far as they do not become subject to higher rates of duty by reason of such combination ..... | 60 00                                  |
| Of other stone .....  | 24 00                        | —                                      |     | <i>Tare.</i> —Like in No. 706.   |  |
| In combination with materials other than wood or iron, so far as they do not become subject to higher rates of duty by reason of such combination; articles of luxury   | —                            | —                                      | 709 | Articles wholly or partly of meerschaum or of imitations thereof:  |  |
| <i>Tare.</i> —Cases, 16; casks, 10.   | 0 25                         | Free.                                  |     | Combined with natural or artificial amber; cigar and cigarette holders of meerschaum arranged for attaching mouthpieces .....  | 400 00                                 |
| Millstones, with or without iron rim or metal casing .....  | 0 25                         | Free.                                  |     | Other, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....  | 200 00                                 |
| Polishing (barnishing) stones, grindstones, and whetstones, also touch-tone:  | —                            | 12 00                                  |     | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.   |  |
| Wholly or partly of emery, corundum, carborundum, flint, or quartz .....  | 24 00                        | —                                      | 710 | Jet, also canal coal and imitations of jet:  |  |
| Polishing stones and grindstones, wholly or partly of carborundum .....   | —                            | 12 00                                  |     | Rough slabs or pieces, merely split, cut, or sawn .....  | 3 00                                   |
| <i>Tare.</i> —Cases, 16; casks, 16.   | —                            | —                                      |     | Smooth or polished slabs or pieces .....   | 200 00                                 |
| Others, including artificial (except polishing stones prepared with stearin, tallow, &c.); also flint stones prep. red for use, beewn or cut ..   | 0 50                         | —                                      | 711 | Articles wholly or partly of jet, canal coal, or imitations of jet, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....   | 200 00                                 |
| Not combined with other materials ..  | —                            | —                                      |     | <i>Tare.</i> —Like in No. 709.   |  |
| Combined with wood or iron; also emery sticks and emery wheels of wood coated with emery powder, as well as so-called sharpeners of wood coated with sand or powdered flint, glass or emery .....   | 6 00                         | —                                      | 712 | Articles wholly or partly of amber, natural or artificial, so far as they do not become subject to higher rates of duty by reason of their combination with other materials .....  | 200 00                                 |
| <i>Note.</i> —Polishing stones, whetstones, &c., enumerated in No. 695, combined with materials other than wood or iron, are included under No. 692.  | 0 50                         | —                                      |     | <i>Tare.</i> —Like in No. 709.   |  |
| Heat-insulating material of infusorial earth ..   | 0 50                         | —                                      |     | <i>General Notes to Nos. 678-712.</i> —(1) Mosaic stones (stone cubes for tiled floors) made from slabs of stone will pay duty as the latter.  |  |
| Articles of asphalt (mixed or not with gravel or the like), of resinous cement, or of similar moulding materials:   | Free.                        | —                                      |     | (2) Slabs, stonecutters' work, and other articles of artificial marble will pay duty as the corresponding articles of natural marble.  |  |
| Slabs, also such slabs prepared from asphalt, rope-makers' waste, untwisted ropes, and sand .....   | Free.                        | —                                      |     | EARTHENWARE.   |  |
| Other articles combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination .....   | 3 00                         | —                                      | 713 | Bricks for building, of brick-clay coloring in the burning, baked, or not, unglazed:   |  |
| Articles of cement or of stone covered with cement, whether hollow, pierced, or not:  | 1 00                         | —                                      |     | Hollow bricks, perforated bricks, perforated tiles ("lochplatten") and shaped bricks, rough or smooth .....  | 0 20                                   |
| Of one color, neither smooth, painted, cut in profile ("profilirt"), nor ornamented   | —                            | —                                      |     | Hollow bricks, perforated tiles and perforated bricks .....  | 0 18                                   |
| Of more than one color, smoothed, painted, or cut in profile ("profilirt"), with inlaid pieces of iron, or faced with glazed earthenware tiles, glass, asphalt, &c. ....  | 2 00                         | —                                      | 714 | Other .....  |  |
| Ornamented (architectural ornaments, figures, pedestals, &c.); articles of all kinds combined with other materials, so far as they do not become subject to higher rates of duty by reason of such combination .....  | 2 00                         | —                                      |     | Rough (stock bricks), also scouring bricks (polishing bricks) .....  | 0 10                                   |
| <i>Note.</i> —Articles made of magnesia cement ("Cajalithwaaren") excepting crucibles, and Tripoli stone wares (articles made of gypsum mixed with carbonate of lime, carbonate of magnesia, and sand), as also articles made of mixture of lime and sand, &c., are to pay duty as articles made of cement.   | 0 15                         | —                                      |     | Smooth (facing bricks) .....   | 0 10                                   |
| Bricks made of sand and lime .....  | 0 15                         | —                                      | 715 | Bricks of brick-clay coloring in the burning, glazed .....   | 1 00                                   |
| Articles made of plaster (plaster castings), or   | —                            | —                                      | 716 | Dutch brick ("klinker") of all kinds and paving slabs more than 3 centimetres thick (commonly 3 cm. or more—of clay or common stoneware, of one color, glazed or not   | 0 50                                   |
|   | —                            | —                                      |     | Dutch bricks ("klinker") of all kinds of unglazed earthenware .....  | 0 20                                   |



## EARTHENWARE continued.

| General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|------------------------------|--|---|------------------------------|--|
|                              |  | <i>Note.</i> —Dutch brick ("klinker") and paving slabs measuring 3 centimetres thick—conventionally 3 cm. or more—of clay or common stoneware, are subject, if of more than one color, to duty as paving tiles of more than one color (No. 723).  |                              |  |
|                              |  | Roofing tiles of clay, baked or not:  |                              |  |
| 717                          |  | Un glazed—  |                              |  |
|                              |  | Roofing tiles and hollow roofing tiles ...  | 0 15                         | —                                      |
|                              |  | Pipes and grooved roofing tiles ...   | 0 50                         | —                                      |
| 718                          |  | Glazed of all kinds ...   | 1 00                         | —                                      |
| 719                          |  | Pipes of earthenware, glazed or not:  |                              |  |
|                              |  | Drain pipes ...   | Free.                        | —                                      |
|                              |  | Other pipes, pipe form pieces ...   | 0 40                         | —                                      |
| 720                          |  | Articles of common stoneware (except those distinguished in Nos. 716 and 723):  |                              |  |
|                              |  | Pipes, pipe form pieces, solestones (bottom stones, for furnaces), stone collars (calissons), gutter spouts, &c., mangers and cattle troughs ...  | 0 40                         | —                                      |
|                              |  | Jars and other vessels for household purposes ...   | 1 00                         | —                                      |
|                              |  | Bricks and slabs of all kinds for technical purposes ...  | 0 40                         | —                                      |
|                              |  | Ceeks for vats, &c., condensing coils, pumps, and other articles for technical purposes   | 1 00                         | —                                      |
|                              |  | <i>Note to Nos. 719, 720.</i> —Glazed pipes and pipe form pieces for canalisation purposes, and sole stones, sinks, gutter spouts and the like, mangers and cattle troughs, of earthenware or common stoneware, shall conventionally be dutiable under No. 719 or 720 without regard to the melting point of the material. (Treaty with Sweden.)                      |                              |  |
| 721                          |  | Pottery of clay coloring in the burning, formed by throwing on the lathe or moulding:   | Free.                        | —                                      |
|                              |  | Un glazed—  |                              |  |
|                              |  | Glazed, of one or more colors, even if sprayed with color, or painted in some similar simple manner ...   | 1 50                         | 1 00                                   |
|                              |  | <i>Note.</i> —Common "Zwimmer" pottery, of clay either coloring or becoming whitish in the burning, glazed, of one or more than one color, even sprayed with color, or painted in a similar and simple manner, is also dutiable under No. 721 at the rate of 1 mark per 100 kilos, whether formed on the lathe by throwing or moulding.                               |                              |  |
|                              |  | Under this class of common pottery are included not only pots, jugs, and similar utensils for domestic and industrial purposes, but also common articles of ordinary household use, neither finely made nor finely painted, such as savings boxes in the form of animals' heads and the like. (Treaty with Austria-Hungary.)  |                              |  |
| 722                          |  | Stoves (fireplaces, cooking stoves) and parts of stoves, glazed or not, plain or ornamented:  |                              |  |
|                              |  | Of one color or white ...   | 2 00                         | —                                      |
|                              |  | Of more than one color, with or without enamelled or metallic coating ...   | 3 00                         | —                                      |
| 723                          |  | Tobacco pipes, of one color or white, unglazed  | 3 00                         | —                                      |
| 724                          |  | Fireproof bricks of all kinds (chamotte, dinas, and other siliceous bricks), bauxite and magnesite bricks, carboniferous bricks for fireproof stove lining, glazed or not:  |                              |  |
|                              |  | Rectangular, weighing each less than 5 kilos net ...  | 0 35                         | —                                      |
|                              |  | Rectangular, weighing each 5 kilos net or more; other than rectangular, without regard to weight ...  | 0 60                         | 0 50                                   |
| 725                          |  | Crucibles, retorts, muffles, capsules, tubes, flasks, slabs, blast pipes, nozzles (tuyères) and other shaped fireproof products of clay and clayey substances, other than bricks, glazed or not; also crucibles of magnesite cement or soapstone ...  | 2 00                         | 1 50                                   |
| 726                          |  | Crucibles and other articles of graphite ...  | 4 00                         | —                                      |
| 727                          |  | Architectural ornaments (capitals, cornices, friezes, parts of balustrades, sculpture, and similar ornaments) of clay or clayey substances, glazed or not, even if colored or painted ...   | 1 00                         | —                                      |
| 728                          |  | Paving tiles of clay or of calcined clayey materials, including paving tiles of earthen or common stone ware, 3 centimetres or less in thickness—conventionally less than 3 cm.—glazed or not, plain or ornamented:   |                              |  |
|                              |  | Of one color ...  | 2 00                         | —                                      |
|                              |  | Of more than one color, with or without enamelled or metallic coating ...   | 4 00                         | —                                      |
|                              |  | Smooth, unglazed paving tiles of clay or calcined clayey materials, consisting of different colored clays moulded together in such a manner as to form a pattern ...  | —                            | 3 00                                   |
| 729                          |  | Wall-facing tiles of clay, calcined clayey materials, or faience, glazed or not:  |                              |  |
|                              |  | Of one color ...  | 10 00                        | —                                      |
|                              |  | Of more than one color, with or without enamelled or metallic coating ...   | 16 00                        | —                                      |
|                              |  | <i>Note.</i> —Cases: of soft wood, weighing less than 100 kilos, 11; weighing 100 kilos or more, 12; of hard wood, 32; casks, 22; baskets, 13.  |                              |  |
|                              |  | Articles of faience, fine stoneware, and fine clayey materials, not otherwise mentioned:  |                              |  |
| 730                          |  | Of one color ...  | 10 00                        | 8 00                                   |
|                              |  | <i>Note.</i> —Cases: taking to pieces, containing "terrines à pâté" of stoneware, 14; otherwise, 22; casks, 22; baskets, 13.  |                              |  |
| 731                          |  | Of more than one color, with or without enamelled or metallic coating—  |                              |  |
|                              |  | Ornamental vessels, figures, and other articles of luxury ...   | 25 00                        | 16 00                                  |
|                              |  | Other articles ...  | 20 00                        | 16 00                                  |
|                              |  | <i>Note.</i> —Like in No. 730.  |                              |  |
|                              |  | <i>Note.</i> —Earthenware vessels, the outside of which is of a different color from the inside, and articles of earthenware showing one color other than the natural color of baked earthenware, are not to be treated as "of more than one color" on that account. (Conventionally by treaty with Austria-Hungary.)   |                              |  |
| 732                          |  | Articles of earthenware of all kinds (except china and stoneware similar to china porcelain) in combination with other materials, so far as they do not become liable to higher duties on account of such combination ...   | 25 00                        | —                                      |
|                              |  | <i>Note.</i> —Jars and other vessels of common stoneware for household purposes (No. 720), and also the pottery enumerated in No. 721, are dutiable at the rates provided under those numbers without alteration, even if covered with coarse plating of osiers (peeled or not), or of bast, rushes, straw, or cane. (Conventionally by treaty with Austria-Hungary.) |                              |  |
|                              |  | <i>Note.</i> —Like in No. 730.  |                              |  |
| 733                          |  | Wares of china and similar materials (soft porcelain [English or calcined porcelain], unglazed porcelain [bisquit ware, Parian, Jasper] &c.):   |                              |  |
|                              |  | White ...   | 14 00                        | 10 00                                  |
|                              |  | Colored, with or without enamelled or metallic coating ...  | 30 00                        | 20 00                                  |
|                              |  | Combined with other materials, so far as they do not become liable to higher duties on account of such combination ...  | 30 00                        | 25 00                                  |
|                              |  | <i>Note.</i> —Cases: containing flowers of china, combined or not with wire, 37; containing table ware of china, 43; otherwise, 22. Casks: containing flowers of china, combined or not with wire, or table ware of china, 30; otherwise, 22; baskets, 13.  |                              |  |
|                              |  | <i>Note to No. 733.</i> —China beads pay the same duties as glass beads. (Conventionally by treaty with Austria-Hungary.)   |                              |  |
|                              |  | <i>Note to Nos. 731 and 733.</i> —Trade marks which do not cause any ornamentation do not render white earthenware or earthenware of one color liable to duty as "colored" or as "of more than one color." (Conventionally by treaty with Austria-Hungary.)   |                              |  |
| 734                          |  | Broken pieces and fragments of earthen and china ware ...   | Free.                        | —                                      |
|                              |  | GLASS AND GLASSWARE.  |                              |  |
| 735                          |  | Glass in the mass (also glass paste unshaped or in rough lumps); fusible glass, enamel, and glazing in the lump, colored or not; glass powder (ground glass) ...  | 3 00                         | —                                      |
| 736                          |  | Rough rods and tubes of natural colored glass; glass tubes and rods, without distinction of color, used for the manufacture of beads and blown art wares, etc. ...  | 3 00                         | —                                      |
|                              |  | Hollow glass—   |                              |  |
| 737                          |  | Neither moulded, ground, polished, smoothed ("abgerieben"), cut, etched, or figured (Of natural color) ...  | 3 00                         | —                                      |
|                              |  | White (or half white) transparent, with or without separate rings of massive white (or half-white glass) ...  | 18 00                        | —                                      |
|                              |  | Colored or white non-transparent, or even cases with white or colored non-transparent glass ...   | 17 00                        | 210 00 and 115 00                      |
|                              |  | <i>Note.</i> —Cases, 40; casks, 40; baskets, 13.  |                              |  |
| 738                          |  | With the bottoms only moulded, or with the stoppers shaped or ornamented by grinding, moulding, etc.—   |                              |  |
|                              |  | Colored or white non-transparent, or even cases with white or colored non-transparent glass ...   | 21 00                        | 15 00                                  |
|                              |  | Other ...   | 20 00                        | 12 00                                  |
|                              |  | <i>Note.</i> —Like in No. 737.  |                              |  |
| 739                          |  | Moulded, ground, polished, smoothed ("abgerieben"), cut, engraved, or figured in any other way—   |                              |  |
|                              |  | Colored or white non-transparent, or even cases with colored or white non-transparent glass ...   | 30 00                        | 15 00                                  |
|                              |  | Other ...   | 24 00                        | 12 00                                  |
|                              |  | <i>Note.</i> —Cases: inkstand of white transparent glass, ground, 20; otherwise, 40; casks, 40; baskets, 13.  |                              |  |

1 Gross weight.

2 For milk, alabaster, and bone glass, white and non-transparent.

3 For Other.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|---|------------------------------|--|
| Painted, gilt, or silvered, also figured by colors being applied or burnt in.....   | 6 00                         | —                                      | 753 Spectacle glasses and other eyeglasses, and glasses for stereoscopes, colored or not, but not ground nor mounted.....   | 15 00                        | —                                      |
| So-called "Silberglas" (ordinary, white, transparent, uncut, and hollow glass, to which an even and glittering appearance of a color like silver has been imparted by means of washing the whole of the interior with amalgam, but which has not undergone any further process of working on the outside) used as cranial balls for earthen pots, chandeliers, and the like....   | —                            | 15 00                                  | <i>Tare.</i> —Cases, 17; casks, 17.   | —                            | —                                      |
| Other hollow glass classes in this number....   | —                            | 20 00                                  | 756 Spectacle glasses, ground and other ground eyeglasses (whether prepared or not for immediate use); burning glasses; magnifying glasses; glasses for stereoscopes, ground; optical glass, ground; all these colored or not, but not mounted.....   | 60 00                        | —                                      |
| <i>Tare.</i> —Cases, 40; casks, 14; baskets, 13.  | —                            | —                                      | Burning and magnifying glasses.....   | —                            | 15 00                                  |
| <i>Note to Nos. 757 to 760.</i> —A common covering of plaited oxen (peeled or not), bast, rush, straw, or cane, or the fixing of metal foil, labels, etc., does not affect the tariff classification of the goods; further, hollow glass with ground bottoms or rims—conventionally with ground stoppers—with smooth stoppers or moulded screw stoppers, with writing or trade-marks blown in or etched, or with etched measuring marks, will not be classified as ground, moulded, smoothed, etched, or figured wares. | —                            | —                                      | Other glasses coming under this number....  | —                            | 30 00                                  |
| Plate and sheet glass not otherwise mentioned :—  | —                            | —                                      | <i>Tare.</i> —Cases, 17; casks, 17.   | —                            | —                                      |
| Neither ground, polished, cut, figured, ribbed, scooped, curved, frosted, etched, ornamented with glass applications (cut in facets) nor foliated.....  | —                            | —                                      | 757 Spectacles (including spectacles with rock-crystal lenses, eyepreserving spectacles, combined with glass or mica) and other mounted eyeglasses; mounted burning glasses; telescopes of all kinds; spy-glasses, field-glasses, &c.; mounted magnifying glasses; opera glasses; photographic apparatus; stereoscopes; other optical glass, polished and set; all these as far as they do not, by reason of combination with other materials, become liable to higher rates of duty..... | 120 00                       | —                                      |
| Neither colored nor opaque:—  | —                            | —                                      | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bal-<br>s, 3.  | Free.                        | —                                      |
| Plate glass, cast and blown; so-called crude glass (rough cast plates) more than 5 millimetres thick, ribbed or not.....  | 4 00                         | 3 00                                   | Microscopes.....  | —                            | —                                      |
| <i>Additional tare.</i> —When the goods enter unpacked, or when imported and otherwise than in cases or crates furnished with the necessary straw or other soft packing material for protecting the glass from breakage, even for a fairly long journey and by the usual mode of transport, 67.   | —                            | —                                      | 758 Glass pendants for chandeliers; glass buttons; all these colored or not, with shanks.....   | 18 00                        | 12 00                                  |
| Sheet glass including "crude" glass (ribbed or not) 5 millimetres or less in thickness, if the length and breadth together amount to:—  | —                            | —                                      | <i>Tare.</i> —Cases: glass pendants for chandeliers, 17; glass buttons, 22; casks, 22; baskets, 13.   | —                            | —                                      |
| 120 centimetres or less.....  | 1 8 00                       | 1 6 00                                 | <i>Note.</i> —Painted, gilt, or silvered glass buttons pay duty under No. 763. ( <i>Treaty with Austria-Hungary and U.S.A.</i> )  | —                            | —                                      |
| More than 120 and up to 200 centimetres.....  | 1 10 00                      | 1 8 00                                 | 759 Small glass plates; glass beads, bugles, enamel and scales (even if strung on thread for purposes of packing and transmission); glass drops (Dutch tears); small glass balls (glass globes, massive tares):   | 4 00                         | 2 00                                   |
| More than 200 centimetres.....  | 1 12 00                      | 1 10 00                                | White or colored.....   | 30 00                        | 15 00                                  |
| Colored or opaque.....  | 1 20 00                      | —                                      | Painted, gilt, or silvered.....   | —                            | —                                      |
| Bullseye glass.....   | 1 20 00                      | 1 12 00                                | <i>Tare.</i> —Cases: Glass beads and glass enamel, 11; otherwise, 40; casks, 40; baskets, 13.   | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | 760 Imitation gems of glass, containing lead or not; glass stones and glass corals, not mounted, even if strung on thread for purposes of packing and transmission:   | 30 00                        | 1 20 00                                |
| Ground, polished, cut, figured, ribbed, with the exception of ribbed crude glass, scooped, curved (including curved "crude" glass), frosted, etched, or ornamented with glass applications, but not bevelled (not cut in facets) nor foliated.....  | 1 24 00                      | —                                      | Rough.....  | —                            | 15 00                                  |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | Worked (ground, etc.).....  | 60 00                        | 5 00                                   |
| Cut in facets (bevelled), but not foliated; cathedral glass, and antique glass (white or not).....  | 1 24 00                      | —                                      | <i>Tare.</i> —Cases: imitation gems of glass, rough, not mounted, 12; other, 40; casks, 40; baskets, 13.  | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | 761 Glass beads, imitation gems of glass, glass stones, glass corals, and the like, sewn or strung on thread, cord, or wire, ready for use as ornaments; also trimmings of glass beads, etc., prepared in a similar manner.....   | 60 00                        | —                                      |
| Foliated—   | 1 24 00                      | —                                      | <i>Tare.</i> —Cases, 16; casks, 16.   | —                            | —                                      |
| Not cut in facets (not bevelled).....   | 1 24 00                      | —                                      | 762 Articles made of imitation gems of glass, of glass stones or glass corals, not previously mentioned, combined or not with other materials, so far as they do not become subject to higher rates of duty as a result of such combination.....  | 60 00                        | —                                      |
| Cut in facets (bevelled).....   | 1 24 00                      | —                                      | <i>Tare.</i> —Cases, 16; casks, 16.   | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | 763 Glass not otherwise mentioned, moulded, stamped, ground, polished, smoothed, cut, etched, figured, or not; glass thread and spun glass:   | 18 00                        | 12 00                                  |
| Painted, gilt, or silvered, figured or not by means of colors applied or burnt in.....  | 1 30 00                      | —                                      | Not colored or opaque.....  | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | <i>Tare.</i> —Cases: Glass shaped by pressing or stamping, 19; polished, 16; cut, 13; drawn bars of glass, not colored or opaque, 23; otherwise, 40; casks: cut glass, 13; otherwise, 40; baskets, 13.  | —                            | —                                      |
| Sheet glass of all kinds, less than 0.5 millimetre thick.....   | 1 100 00                     | —                                      | Colored or opaque.....  | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | Painted, gilt, or silvered, figured or not by the application or burning in of colors..   | 30 00                        | 20 00                                  |
| Opal glass.....   | 1 40 00                      | 1 24 00                                | <i>Tare.</i> —Cases: Stones for mosaics, of colored glass, 17; other colored glass: shaped by pressing or stamping, 20; polished, 17; drawn bars of glass, colored or opaque, 25; otherwise, 40; casks: stones for mosaics, of colored glass, 8; otherwise, 40; baskets, 13.  | —                            | —                                      |
| <i>Tare.</i> —Like in No. 741.  | —                            | —                                      | 764 Paintings on glass, glass mosaics, photographic pictures of all kinds on glass, or burnt in or etched on glass; artificial eyes.....  | 42 00                        | —                                      |
| Dry plates for photographic purposes, covered on one side with a sensitive substance, with or without negative pictures thereon.....  | 1 24 00                      | —                                      | Except glass mosaics.....   | —                            | 30 00                                  |
| 750 Wired glass:  | —                            | —                                      | Glass mosaics.....  | —                            | 5 00                                   |
| Rough, not colored, with level surface, ribbed or not.....  | 1 7 00                       | —                                      | <i>Tare.</i> —Cases, 40; casks, 40; baskets, 13.  | —                            | —                                      |
| Ground, polished, colored, figured, curved...<br><i>Tare</i> (for paragraph 2)....Like in No. 741.  | 1 24 00                      | —                                      | 765 Teeth of enamel or of moulded material not otherwise mentioned:   | —                            | —                                      |
| 751 Skylight tiles of crude glass, sheet glass, or wired glass.....   | 1 15 00                      | —                                      | Combined with small pins or tubes of platinum.....  | 400 00                       | —                                      |
| 752 Rough optical glass (even if ground here and there for testing the clearness).....  | 3 00                         | —                                      | Other: also sets of such teeth, as far as they are not subject to higher rates of duty as a result of combination with other materials.....   | 100 00                       | —                                      |
| <i>Note.</i> —Under this number is included also rough optical glass in sheets, measuring not more than 40 centimetres in length and in breadth together, and also rough pressed optical glass ("vorverpresstes optisches Glas") ( <i>Treaty with Austria-Hungary</i> ).  | —                            | —                                      | <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13; bales, 9.  | —                            | —                                      |
| 753 Crude glass in bulk or equivalent for the manufacture of watch and clock or spectacle glasses, whether cut or colored or not.....   | 5 00                         | —                                      |   |                              |  |
| <i>Tare.</i> —Cases, 17; casks, 17.   | —                            | —                                      |   |                              |  |
| 754 Watch glasses, including those of colored glass: Neither ground nor moulded.....  | 1 10 00                      | —                                      |   |                              |  |
| Ground or moulded, also with the edges only ground.....   | 60 00                        | —                                      |   |                              |  |
| <i>Tare.</i> —Cases, 40; casks, 40; baskets, 13.  | —                            | —                                      |   |                              |  |

1 Gross weight.

1 For imitation gems and glass stones.

2 For glass corals.

## GLASS AND GLASS-WARE—continued.

| General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|------------------------------|--|
|------------------------------|--|

| General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|------------------------------|--|
|------------------------------|--|

766 Glass, entirely or for the most part covered with textile material or thread, or with felt of any kind, so far as not subject to higher rate of duty as a result of combination with other materials.....

60 00

—

767 Articles of glass and enamel combined with other materials, so far as they are not specially mentioned in any other numbers of the tariff or are not subject to higher rates of duty as a result of combination with other materials:

Painted, gilt, silvered, or figured by the application or burning-in of colors; also opal glass, paintings on glass, glass mosaics, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass.....

45 00

—

Painted, gilt, silvered, or figured by the application or burning-in of colors.....

—

24 00

Opal glass, paintings on glass, glass-mosaics, art glass work, photographic pictures of all kinds on glass, or burnt in or etched on glass.....

—

30 00

Other.....

36 00

24 00

*Note.*—Glass pendants for chandeliers and other parts of chandeliers of glass having merely the necessary connecting parts of metal, ink-pots, and similar vessels of glass, with frame-like metallic fastenings for the lid—all these, if of common metals or alloys thereof, neither silvered nor gilt, nor combined with other materials, are dutiable, without regard to their metallic parts, according to their description, and not under No. 767.

Glass arms for chandeliers, with gas pipes running through the centre, which are silvered in order to hide the color of the metal or as a protection against oxidation, are not for that reason excluded from the classification of this number. (*Treaty with Austria-Hungary.*)

768 Glass waste and waste from the manufacture of glass, e.g. cullet, broken glass, glassgall &c., broken pieces of glass or of glass ware.....

Free.

—

## PRECIOUS METALS AND MANUFACTURES THEREOF.

## A.—GOLD.

769 Gold, fine, crude or cast, hammered or rolled, in bars, sheet, or wire; alloyed gold, crude or cast; gold coins.....

Free.

—

770 Alloyed gold, hammered or rolled, either in the form of sheet or wire, or not.....

250 00

75 00

771 Articles wholly or partly of gold, not otherwise mentioned, so far as they do not become subject to higher rates of duty as a result of their combination with other materials:

Not polished.....

300 00

—

Polished: gold leaf (fine gold for gilding).....

600 00

—

*Note.*—Cases, 20; casks, 20; baskets, 20; hales, 9.

*Note to Section A.*—Platinum and the so-called platinum metals (iridium, osmium, palladium, rhodium, and ruthenium), as also articles wholly or partly manufactured thereof, are to be treated according to the provisions of Nos. 769-771, so far as they are not otherwise specially mentioned.

## B.—SILVER.

772 Silver, fine, crude or cast, hammered or rolled, in bars or sheets; alloyed silver, raw or cast; silver coins.....

Free.

—

773 Alloyed silver, hammered or rolled, in the form of sheets or not; alloyed or unalloyed, silver gilt or plated with gold by some mechanical process.....

100 00

00 00

*Note.*—Cases, 20; casks, 20; baskets, 20; hales, 9.

774 Wire, alloyed or not:

Round.....

100 00

—

Flattened or shaped ("façonnet").....

200 00

—

Gilt, or plated with gold by some mechanical process.....

250 00

00 00

*Note.*—Like in No. 773.

775 Spun silver (including spun silver of wire, gilt or plated with gold by some mechanical process), and plated manufactures thereof (trimmings, ribbons, threads and laces); tissues and button makers' wares (including those with enclosure or foundation of wood, bone, horn or leather) of spun silver without admixture of other spun materials; all these if the core is formed:

1. Entirely or partly of silk, artificial silk, or floss silk.....

300 00

00 00

*Note.*—Like in No. 773.

2. Of other textile materials.....

250 00

00 00

*Note.*—Cases, 18; casks, 18; baskets, 18; hales, 9.

776 Goods entirely or partly of silver, not elsewhere specified, whether or not gilt or plated with gold by some mechanical process, provided that they are not subject to higher rates of duty through combination with other materials; silver foil (silver leaf)....

600 00

—

*Note.*—Cases, 20; casks, 20; baskets, 13; hales, 9.

## BASE METALS, AND MANUFACTURES THEREOF.

## A.—IRON AND IRON ALLOYS.

777 Pig-iron and non-malleable-iron alloys.....

1 00

—

*Note.*—Ferro-silicon (iron containing silicon) of a teneur in silicon of 25% or more is conventionally admitted duty free under No. 317.

Iron tubes, including tube-form pieces ("Röhrenformstücke") of non-malleable cast-iron:

More than 7 millimetres in thickness—

Rough.....

3 00

2 50

Worked.....

4 50

—

*Note.*—Iron tubes and tube-form pieces ("Röhrenformstücke") of non-malleable cast-iron are considered as "rough" even when coated or covered with tar, or when occasional parts thereof are filed. (*Treaty with Belgium.*)

779 7 millimetres or less in thickness

Rough.....

4 00

—

Worked.....

6 00

—

780 Rollers of non-malleable cast-iron:

Rough.....

3 50

—

Worked.....

10 00

—

*Note.*—Cases, 10; casks, 10; baskets, 6.

781 Art castings and other fine castings, not malleable.....

24 00

—

*Note.*—Cases, 13; casks, 13; baskets, 6.

Non-malleable cast-iron, not otherwise mentioned:

782 Rough, weighing per piece, net weight—

More than 100 kilos.....

2 50

—

More than 40 kilos, and up to 100 kilos.....

3 50

3 00

40 kilos or less.....

5 00

3 50

783 Worked, weighing per piece, net weight—

More than 100 kilos.....

4 00

—

More than 40 kilos, and up to 100 kilos.....

6 00

—

40 kilos or less.....

9 00

—

*Note.*—Cases, 10; casks, 10; baskets, 6.

*Note.*—Cocks, valves, standpipes, and other similar accessories for water conduits, having their essential parts of cast-iron, are dutiable under this number. (*Treaty with Switzerland.*)

784 Rough blooms, puddled bars, ingots, mill bars, billets, crucible steel in ingots.....

1 50

—

*Note.*—1. Blooms and puddled bars not over 12 centimetres long, for re-melting, shall conventionally be dutiable at the rate of 1 mark per 100 kilos.

2. Bars otherwise answering to the description of billets, which have been straightened during the rolling process or which, coming bent from the rollers, are immediately straightened as far as practicable by means of blows with a wooden mallet, shall conventionally also be dutiable under this number.

Bars of round section of a thickness of at least 60 millimetres imported for the manufacture of tubes, shall be classed as billets, under supervision of the purpose to which such bars are applied.

3. Corroding, filing, chiselling and cutting (*fräsen*), carried out as tests for freedom from flaws, shall be left out of account in classifying the articles coming under tariff No. 784. (*Treaty with Sweden.*)

785 Malleable iron in bars, (rolled, forged, or drawn); also shaped ("façonnet"), and hoop iron:

Not more than 12 centimetres long, for re-casting.....

1 00

—

With patterns or ornaments impressed in the rolling.....

5 00

—

Other.....

3 50

—

*Note.*—Under No. 785 shall conventionally be dutiable also bar iron and hoop iron in measured lengths (in *abgepassten Längen*). (*Treaty with Sweden.*)

Sheets and plates:

786 Rough, scaled, straightened, dressed, or varnished.....

3 00

—

More than 1 millimetre in thickness.....

4 50

—

1 millimetre or less.....

—

—

*Note.*—Dressed sheets, to which a smooth, shining, and more or less glittering surface has been imparted by means of rolling, but which have not undergone any further process of working up, are dutiable under this number. (*Treaty with Austria-Hungary.*)



| TARIFF.] |  | General<br>Tariff.<br>Marks.     | Con-<br>ventional<br>Tariff.<br>Marks. | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|----------|--|----------------------------------|--|------------------------------|--|
| 787      | Ground, polished, lacquered, browned, or artificially oxidized, covered or not with a shiny coating of oxide—<br>More than 1 millimetre in thickness .....<br>1 millimetre or less .....   | 3 00<br>5 50                     | —                                      |                              |  |
| 788      | Tinned (tin plate) or otherwise coated with other common metals or alloys of common metals—<br>More than 1 millimetre in thickness .....<br>1 millimetre or less .....   | 5 00<br>5 50                     | —                                      |                              |  |
|          | <i>Note to Nos. 786-788.</i> —In the case of sheet iron less than 5 millimetres in thickness and cut otherwise than rectangularly, the duty will be increased by 25 per cent.  |                                  |  |                              |  |
| 789      | Sheet iron, corrugated, grooved, or with embossed surface ("Warzenblech"):<br>Rough .....<br>Worked .....  | 5 00<br>8 00                     | —                                      |                              |  |
|          | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.  |                                  |  |                              |  |
| 790      | Sheet iron, except that specified in No. 789, pressed, studded, flanged, welded, rounded, drilled, or cored:<br>More than 1 millimetre in thickness .....<br>1 millimetre or less .....  | 5 50<br>7 00                     | —                                      |                              |  |
|          | <i>Tare.</i> —Like in No. 789.   |                                  |  |                              |  |
|          | Wire, rolled or drawn, including shaped ("Lacocnirt"), wire:<br>Rough, or worked, but not polished, lacquered, or coated with other common metals or alloys thereof, having a diameter of—<br>1.5 millimetres or more .....<br>0.5 millimetre and less than 1.5 millimetres .....  | —<br>2 50<br>3 00                | —                                      |                              |  |
|          | Less than 0.5 millimetre .....<br>Less than 0.5 up to 0.22 millimetre ..   | 4 50<br>—                        | 3 75                                   |                              |  |
|          | <i>Note.</i> —Under this number is included wire thinly coated with copper, by means of the application, during the process of drawing, of a solution of copper salts. ( <i>Treaty with Austria-Hungary.</i> )   |                                  |  |                              |  |
| 792      | Polished, lacquered, or coated with other common metals or alloys thereof having a diameter of—<br>1.5 millimetres or more .....<br>0.5 millimetre and less than 1.5 millimetres .....   | 3 60<br>4 00                     | —                                      |                              |  |
|          | Less than 0.5 millimetre .....<br>Tinned, having a diameter of—<br>Less than 0.5 millimetre and up to 0.22 millimetre .....  | 5 50<br>—                        | 4 75                                   |                              |  |
|          | <i>Note to Nos. 791, 792.</i> —Under Nos. 791, 792 shall conventionally be dutiable also wire in measured lengths ( <i>in abgepassten Längen.</i> ) ( <i>Treaty with Sweden.</i> )   |                                  |  |                              |  |
| 793      | Spiral pipes, rolled or drawn; also tube-form pieces ("Röhrenformstücke"):<br>Rough .....<br>Worked .....  | 8 60<br>15 00                    | —                                      |                              |  |
|          | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.  |                                  |  |                              |  |
|          | Tubes other than those commented in No. 793, rolled or drawn:  |                                  |  |                              |  |
| 794      | Rough—<br>2 millimetres or more in thickness .....<br>Less than 2 millimetres in thickness .....   | 6 00<br>10 00                    | 4 00                                   |                              |  |
|          | <i>Tare.</i> —Like in No. 793.   |                                  |  |                              |  |
|          | <i>Note.</i> —Rough pipes are not to be considered as "worked" if merely fitted with loose or even fixed flanges. ( <i>Treaty with Austria-Hungary.</i> )  |                                  |  |                              |  |
| 795      | Worked—<br>2 millimetres or more in thickness .....<br>Less than 2 millimetres in thickness .....  | 12 00<br>20 00                   | —                                      |                              |  |
|          | <i>Tare.</i> —Like in No. 793.   |                                  |  |                              |  |
| 796      | Rails for railways, forged or not, flat rails, switch rails, frogs of malleable iron, all these also drilled or riveted in the lower flange or not; railway sleepers, fish plates and bedplates .....<br>2 50  | —                                | —                                      |                              |  |
| 797      | Axles and parts of railway wheels (including hubs, tyres, frames and rims), railway wheels and sets of wheels .....<br>Malleable cast-iron, forgings, and other wares of malleable iron, not elsewhere mentioned:  | 3 00                             | 2 50                                   |                              |  |
| 798      | Rough, weighing per piece, net weight—<br>More than 25 kilos .....<br>More than 150 kilos .....<br>More than 100 and up to 150 kilos .....<br>More than 3 kilos, and up to 25 kilos ..<br>3 kilos, or less .....   | 1 50<br>—<br>—<br>6 00<br>8 00   | —<br>5 50<br>3 75<br>6 00<br>6 00      |                              |  |
|          | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.  |                                  |  |                              |  |
| 799      | Worked, weighing per piece, net weight—<br>More than 25 kilos .....<br>More than 150 kilos .....<br>More than 100 and up to 150 kilos .....<br>More than 3 kilos, and up to 25 kilos .....<br>3 kilos, or less .....   | 7 00<br>—<br>—<br>10 00<br>13 00 | —<br>5 50<br>6 00<br>—<br>—            |                              |  |
|          | <i>"Reckeln" (color scraper for cylinder printing machines) of malleable iron.</i><br><i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.<br><i>Note to Nos. 798, 799.</i> —(1) Cylindrical shaped malleable iron in bars (particularly so-called silver steel) which as a result of cold rolling or cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface,   |                                  |  |                              |  |
|          | and which solely on that account is dutiable "as iron wares," shall without regard to the weight per piece, conventionally be dutiable at the rate of 5 marks per 100 kilos, even if it be cut into measured lengths of at least 1 metre.  |                                  |  |                              |  |
|          | (2) Hoop iron which, as a result of cold rolling, cold drawing, grinding, polishing or the like, has obtained a sleek, shining or bright surface, and which solely on that account is dutiable as "iron wares," whether or not hardened or pickled ( <i>gebeilt</i> ), shall without regard to the weight per piece, conventionally be dutiable at the rate of 3 50 marks per 100 kilos. ( <i>Treaty with Sweden.</i> )                          |                                  |  |                              |  |
| 800      | Construction pieces of malleable iron, whether painted or not .....<br>Steam boilers and drums of malleable iron, together with collected parts of the same, and boiler fittings:  | 6 00                             | 4 50                                   |                              |  |
| 801      | With more than 10 similar tubes of an internal diameter amounting to 300 millimetres or less; and boilers of all kinds of non-malleable cast iron weighing per piece, net weight—<br>5,000 kilos, or under .....<br>More than 5,000 kilos .....  | —<br>8 00<br>6 00                | —                                      |                              |  |
|          | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.  |                                  |  |                              |  |
| 802      | Other .....<br><i>Note to Nos. 801, 802.</i> —Steam boilers of malleable iron, together with collected parts of the same, and boiler fittings for ships .....  | 5 00<br>—                        | —                                      |                              | Free.                                  |
| 803      | Cask buoys for anchors; reservoirs for gas, water, and other purposes; recipients, and other apparatus for factories, as well as breweries and distilleries, riveted, pressed, or welded, including the fittings and collected parts of such recipients and apparatus .....<br>Tube joints, cocks, valves, slide valves, and similar fittings of malleable iron for steam boilers and drums, reservoirs and similar apparatus, and for conduits: | 6 00                             | —                                      |                              |  |
| 804      | Not in combination with other common metals or alloys thereof, weighing per piece, net weight—<br>10 kilos, or over .....<br>Less than 10 kilos .....  | 7 00<br>9 00                     | —                                      |                              |  |
|          | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.  |                                  |  |                              |  |
| 805      | In combination with other common metals or alloys thereof, weighing per piece, net weight—<br>10 kilos, or over .....<br>Less than 10 kilos .....  | 9 00<br>12 00                    | —                                      |                              |  |
|          | <i>Tare.</i> —Like in No. 804.   |                                  |  |                              |  |
| 806      | Vices of all kinds, anvils, bench-irons, anvilors, and crowbars; hammers, weighing more than 10 kilos, per piece, net weight .....<br>Except vices weighing 10 kilos, or less per piece, net weight .....  | 5 00<br>—                        | —                                      |                              | 3 00                                   |
| 807      | Blocks and rollers for pulleys; windlasses and other portable lifting tackle .....<br>Windlasses and other portable lifting tackle .....   | 7 00<br>—                        | —                                      |                              | 3 00                                   |
|          | <i>Tare.</i> —Like in No. 804.   |                                  |  |                              |  |
|          | <i>Note.</i> —Detachable chains and cables for such lifting tackle are dutiable separately. ( <i>Conventionalized by treaty with Belgium.</i> )  |                                  |  |                              |  |
| 808      | Spades, shovels, poes, kitchen pans, &c. coal scoops, ladles for use in foundries, fire irons, ploughshares, and mould boards for ploughs .....<br>809 Forks, large, for hay, manure, turnip, coke, road metal, and similar purposes .....   | 4 50<br>7 50                     | —                                      |                              |  |
|          | <i>Tare.</i> —Like in No. 804.   |                                  |  |                              |  |
| 810      | Scythes and sickles; forged chaff-cutters .....<br>Scythes and sickles .....   | 12 00<br>—                       | —                                      |                              | 10 00                                  |
|          | <i>Tare.</i> —Like in No. 804.   |                                  |  |                              |  |
|          | <i>Note.</i> —Scythes and sickles wholly or partly varnished, lacquered, browned, polished, or showing the annealing color, with stencilled letters, ornamented by grinding, or with lines or patterns of hammered dots, are dutiable under this number. ( <i>Treaty with Austria-Hungary.</i> )   |                                  |  |                              |  |
| 811      | Hand saws and saw blades .....<br>Blades for circular, band and fret saws .....<br>Other saw blades and hand saws .....  | 20 00<br>15 00                   | —                                      |                              |  |
|          | <i>Tare.</i> —Like in No. 804.   |                                  |  |                              |  |
| 812      | Files and rasps :<br>Not more than 16 centimetres long .....<br>More than 16 centimetres, but not more than 35 centimetres long .....<br>More than 35 centimetres long .....   | 40 00<br>25 00<br>10 00          | 1 28 00<br>1 20 00<br>—                |                              |  |
|          | <i>Tare.</i> —Cases, 10. Casks: Hand files, 4; otherwise, 10. Baskets, 8.  |                                  |  |                              |  |
| 813      | Drills not otherwise mentioned, tongs or pinces; cutters for vines and roses; hedge shears; pruning shears; sheet-metal shears; sheep shears; chisels; planes; tube cutters; ratchet drills; packing fillers; machine knives; taps; cutting compasses .....  | 20 00<br>—                       | —                                      |                              | 10 00                                  |
|          | Drills not otherwise mentioned, taps .....   |                                  |  |                              |  |

## BASE METALS, AND MANUFACTURES THEREOF.—Continued.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|---|------------------------------|--|
| Machine knives.....   |                              | 18 00                                  | 826 Wire tacks; hooks ("Klammern") and clasp<br>hooks ("Schlaufen"), of wire.....   | 8 00                         | —                                      |
| <i>Tare.</i> —Cases, 10. Casks: Plane irons,<br>boring and other chisels, other like in-<br>struments, &c; otherwise, 10. Baskets, 6.   |                              |  | <i>Tare.</i> —Cases: Wire tacks, &c; otherwise,<br>10. Casks: Wire tacks, &c; otherwise, 10.<br>Baskets, 6.   |                              |  |
| 814 Broaches, gimlets, cutting files, measuring tools<br>(rules, angles, compasses [except cutting<br>compasses], gauging rods &c).....   | 40 00                        | —                                      | 827 Cut nails (tacks, "seamences" and hook-stitch-<br>ing polots):<br>Of a length of 20 millimètres or more.....  | 12 00                        | —                                      |
| Broaches, gimlets, cutting files.....   | —                            | 23 00                                  | Of a length less than 20 millimètres.....   | 20 00                        | —                                      |
| <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.   |                              |  | <i>Tare.</i> —Cases, 8; casks, 8; baskets, 6.   |                              |  |
| 815 Hammers weighing not 10 kilos. or less each,<br>axes, choppers, pickaxes ("Hacker"), draw-<br>ing knives, mincing knives, meat choppers,<br>coarse kitchen and garden knives, hand<br>files and hand screws, adjustable wrenches,<br>vice pins, tightening tools (spanners &c.),<br>braces, and all other tools not specially men-<br>tioned.....   | 15 00                        | —                                      | 828 Store pipes and rings, boxes, drums, chests,<br>baths, curry combs, house and kitchen<br>utensils, revolving shutters and blinds,<br>travelling bag and portmanteau frames, bells<br>and alarms, all these of sheet iron; also<br>parts of such articles:<br>Rough.....   | 6 00                         | —                                      |
| <i>Tare.</i> —Cases: Nickelled adjustable<br>wrenches, 8; otherwise, 10. Casks:<br>Planes of all kinds, 4; otherwise, 10.<br>Baskets, 6.  |                              |  | Worked.....   | 10 00                        | —                                      |
| 816 Appliances, not separately distinguished, for<br>agricultural, household, or industrial pur-<br>poses, e.g., ploughs, weighing machines, not<br>separately distinguished, flat-irons, traps for<br>animals, belt couplings and tighteners, cul-<br>tivators, extirpators, potato forks, harrows,<br>hand rakes, hay rakes:<br>Weighing, net, 3 kilos. or over.....each  | 3 00                         | —                                      | House and kitchen utensils of sheet iron,<br>enamelled; also parts of the same.....   | —                            | 7 50                                   |
| Weighing, net, less than 3 kilos.....each   | 12 00                        | —                                      | <i>Tare.</i> —Cases, 10; casks, 10; baskets, 6.   |                              |  |
| Horse rakes, weighing net, 3 kilos. or more.....each  | —                            | 6 00                                   | 829 Chains (except bicycle chains) and parts there-<br>of:<br>Rough—For towing.....   | 3 00                         | 1 50                                   |
| <i>Tare.</i> —Like in No. 814.  |                              |  | Other.....  | 6 00                         | 3 00                                   |
| 817 Card clothing.....  | 40 00                        | —                                      | Worked.....   | 13 00                        | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   |                              |  | <i>Tare.</i> —Cases, 10. Casks: Smoothed<br>chains, &c; otherwise, 10. Baskets, 6.  |                              |  |
| 818 Spindles of all kinds.....  | 10 00                        | —                                      | 830 Saddles, girths, stirrups, spurs &c. and other<br>riding and driving gear:<br>Rough.....  | 10 00                        | —                                      |
| <i>Tare.</i> —Like in No. 814.  |                              |  | Worked.....   | 15 00                        | —                                      |
| 819 Shafts, heads, mauls ("Weberlitzenträger"),<br>reeds and reed teeth, shuttles, spools of all<br>kinds, and similar fittings for weaving and<br>spinning machinery.....  | 15 00                        | 12 00                                  | 831 Skates and roller skates.....   | 15 00                        | —                                      |
| <i>Tare.</i> —Like in No. 814.  |                              |  | <i>Tare.</i> —Like in No. 828.  |                              |  |
| <i>Note.</i> —The above-mentioned articles<br>are dutiable at the rate of 12 marks per<br>100 kilos. even if nickelled. ( <i>Treaty with<br/>Switzerland.</i> )   |                              |  | 832 Building and furniture fittings, hinges, rollers<br>for sliding doors, door springs, door handles,<br>door butts, door chains, door knobs, door<br>bolts, ventilators, sashboard handles, forked<br>wheels ("Gabelrollen", roscrols), castors<br>for boxes and chests, castors for furniture<br>and chairs, handles and knobs for drawers,<br>entirely of wrought iron:<br>Rough.....   | 6 00                         | —                                      |
| 820 Bolts for fish plate and screws for sleepers,<br>gauge bars, fastening plates ("Klemmplatten"),<br>cramp hooks, insulator supports, screws and<br>rivets with shanks of more than 13 milli-<br>mètres thick, nuts and washers for screws,<br>horse-shoes and calkins (threaded or not):<br>Rough.....   | 5 00                         | —                                      | Worked.....   | 12 00                        | —                                      |
| Bolts for fish plates and screws for sleepers,<br>gauge bars, fastening plates ("Klemmplatten"),<br>cramp hooks, insulator supports.....  | —                            | 3 00                                   | <i>Tare.</i> —Cases, 10. Casks: Castors for<br>furniture, &c; otherwise, 10. Baskets, 6.  |                              |  |
| Articles mentioned above, worked.....   | 12 00                        | —                                      | 833 Locks and keys: Not combined with other<br>common metals or alloys thereof.....   | 15 00                        | —                                      |
| <i>Tare.</i> —Cases: Screws, cramp hooks, &c;<br>otherwise, 10. Casks: Screws, cramp<br>hooks, &c; otherwise, 10. Baskets, 6.   |                              |  | With lock-bolt sockets, keyhole guards and<br>covers and the like, of other common metals<br>or alloys thereof.....   | 20 00                        | —                                      |
| 821 Iron fittings for railway carriages, buffers,<br>points and signals.....  | 10 00                        | —                                      | <i>Tare.</i> —Cases, 10. Casks: Keys, &c;<br>locks, 10. Baskets, 6.   |                              |  |
| Iron fittings for railway carriages, switches<br>and signals, rough.....  | —                            | 6 00                                   | 834 Safes and cash boxes.....   | 20 00                        | —                                      |
| Buffers, railway rough.....   | —                            | 3 00                                   | <i>Tare.</i> —Cases, 10; casks, 10. Baskets, 6.   |                              |  |
| <i>Tare.</i> —Like in No. 814.  |                              |  | 835 Furniture (not upholstered), gymnastic ap-<br>pliances ("Turngeräte"), even if made of non-<br>malleable cast iron.....   | 15 00                        | —                                      |
| Axles (except railway axles) and parts thereof:   |                              |  | <i>Tare.</i> —Like in No. 834.  |                              |  |
| 822 Patent and semi-patent axles.....   | 24 00                        | —                                      | 836 Fine cutlery (fine knives, fine scissors, side arms<br>&c.), beads and ornamental buckles (so far<br>as they do not come under No. 857), thumb-<br>screws, nutcrackers, steel balls, buttons<br>(of sheet iron or not), grips and similar ap-<br>pliances for stockings and sock suspenders, braces<br>or the like, of iron, and parts of the same and<br>similar fine wares of iron not elsewhere<br>enumerated:<br>Rough.....   | 15 00                        | —                                      |
| <i>Tare.</i> —Like in No. 811.  |                              |  | Worked.....   | 24 00                        | —                                      |
| 823 Other.....  | 6 00                         | —                                      | <i>Tare.</i> —Like in No. 834.  |                              |  |
| Rough.....  | 12 00                        | —                                      | 837 Wrought art wares.....  | 24 00                        | —                                      |
| Worked.....   | —                            | —                                      | <i>Tare.</i> —Cases, 13; casks, 13. Baskets, 6.   |                              |  |
| <i>Tare.</i> —Like in No. 814.  |                              |  | 838 Umbrellas and parasols frames, and parts<br>thereof.....  | 24 00                        | —                                      |
| 824 Carriage springs, including railway carriage<br>springs:<br>Rough or only polished at the edges; buffer<br>springs.....   | 6 00                         | 3 00                                   | <i>Tare.</i> —Cases, 10; casks, 10. Baskets, 6.   |                              |  |
| Entirely polished, or worked in any other<br>way.....   | 15 00                        | —                                      | 839 Springs not specially mentioned:<br>Corset springs and fastenings, consisting of<br>two corset steels (each 32 cm. long) of<br>zincated steel, one of which is furnished with<br>six button-like projections of nickelled brass,<br>the other having six eyes (consist of nickelled<br>brass rivetted thence, with a nut of 50%<br><i>Note.</i> —The surface of 50 is levied on<br>account of the nickelling.<br>Springs not specially mentioned, except fine<br>(for wigs, gloves, hats and the like):<br>Rough..... | 20 00                        | —                                      |
| <i>Tare.</i> —Like in No. 811.  |                              |  | Merely smoothed.....  | —                            | 6 00                                   |
| 825 Wire rope, barbed wire, plated wire, and wire<br>gauze, wire brushes, wire baskets, boot irons<br>("Stiefelstich") screws and rivets with<br>shanks of not more than 13 millimètres in<br>diameter: hooks not otherwise mentioned;<br>handles for boxes and collars, spikes, staples,<br>buckles (except ornamental buckles); rosette<br>nails ("Rosettenstifte"); wire springs;<br>hooks and eyes; nails not otherwise men-<br>tioned, with or without heads of other<br>common metals or alloys of such metals..... | 8 00                         | —                                      | <i>Tare.</i> —Like in No. 834.  |                              |  |
| Horse-shoe nails, crescent-shaped nails of at least<br>7 centimètres in length, forged or stamped,<br>having 4 sides and irregularly cut point.....   | —                            | 6 00                                   | 840 Pens (completely finished or not), with or with-<br>out gilt tips.....  | 20 00                        | —                                      |
| <i>Tare.</i> —Cases: Wood screws, nails (in-<br>cluding tacks), &c; otherwise, 10. Casks:<br>Wood screws, nails (including tacks),<br>&c; otherwise, 10. Baskets, 6.  |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   |                              |  |
| <i>Note.</i> —Flat pegs ("Hutlaken") of iron<br>wire, even when combined, in an insignif-<br>icant degree, with other common metals,<br>or with alloys of such metals, or with<br>wood, are dutiable under this number.<br>( <i>Treaty with Austria-Hungary.</i> )  |                              |  | 841 Needles and pins:<br>Sewing needles.....  | 100 00                       | —                                      |
|   |                              |  | Needles for sewing, knitting and embroidery<br>machines and looking frames.....   | 500 00                       | —                                      |
|   |                              |  | Plus, other needles, and fish-hooks.....  | 50 00                        | —                                      |
|   |                              |  | <i>Tare.</i> —Like in No. 840.  |                              |  |
|   |                              |  | 842 Iron sand and steel shavings.....   | 1 00                         | —                                      |
|   |                              |  | 843 Iron waste:<br>Scrap iron, old iron, iron borings, turnings,<br>and shavings, iron filings, bar-iron and<br>sheet-iron corners and other iron waste fit<br>only for smelting or fusing.....   | —                            | 1 00                                   |

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|--|------------------------------|--|
| Hammer slag and rolling-mill waste, grind-<br>ings, waste from tin plate not more than 5<br>millimètres thick ..... (1) The term "iron"<br>includes "steel" for purposes of the cus-<br>toms tariff.   | Free                         | —                                      | 849 Articles of aluminium (not included under No.<br>848), combined or not with other materials,<br>so far as they are not included in the finely<br>worked ornamental articles, &c. under No.<br>887, or become subject to higher rates of<br>duty by reason of combination with other<br>materials; leaf aluminium.....  | 60 00                        | —                                      |
| (2) Flat wrought iron more than 25 centi-<br>mètres wide, for rolling mills, will pay duty<br>as sheet iron.   |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.<br><i>Note to Section B.</i> —Only such alloys of<br>aluminium with common metals which<br>are similar to aluminium will be treated as<br>aluminium.   |                              |  |
| (3) Iron products will be considered as<br>"worked," as distinguished from "rough,"<br>if they have undergone surface operations, or<br>alteration of form to fit them for some<br>special purpose, to improve their appearance,<br>or to protect them against rust.   |                              |  | C.—LEAD AND LEAD ALLOYS.   |                              |  |
| To the "worked" class belong especially<br>all wares filed, bored, turned, planed, ground<br>or polished, heated, tempered, or annealed<br>after manufacture, colored gray, brown, or<br>otherwise by heating with a covering of oil,<br>polished in the rolling barrel or the scouring<br>tub; also all wares painted, varnished,<br>lacquered, enamelled, oxidized, coated with<br>other common metals or alloys thereof<br>(except those specified in Note 4), and all<br>wares riveted, screwed, or otherwise con-<br>nected together. "Worked" wares also<br>include those from which the traces of<br>casting, forging, or rolling have been partly<br>or wholly removed. Moreover, it makes no<br>difference whether the roughness is removed<br>immediately on manufacture, or by a special<br>process, or whether any alteration of the<br>form of the article is entailed thereby. |                              |  | 850 Lead, crude (in blocks, pigs, and the like)....  | Free.                        | —                                      |
| Wares which have received a finished ap-<br>pearance immediately on manufacture are to<br>be considered as "worked."   |                              |  | 851 Lead, rolled (sheet lead); also mild lead,<br>rough, ground, varnished, lacquered,<br>polished, or covered with other base metals,<br>or alloys thereof; with low lead.....  | 3 00<br>6 00                 | —                                      |
| On the other hand, the cutting of screw<br>threads on the end of tubes, on screws, and<br>on nuts, preliminary preparation for testing<br>for flaws, the removal of seams &c. the<br>smoothing of broken surfaces, the making of<br>rivet holes, and the boring of holes with or<br>without a worm (so long as there are not<br>special provisions for perforated and drilled<br>articles), the furnishing of certain parts, or a<br>rough coating of oil paint or tar, or of gra-<br>phite priming, and, conventionally, the re-<br>moval of scale by pickling in acid, and in<br>the case of tubes, the enlarging or reducing<br>of the ends, are not to be considered as<br>"working."  |                              |  | 852 Wire.....  | —                            | —                                      |
| (4) Iron in bars, wire, sheets and tubes,<br>and other iron wares, which have been me-<br>chanically coated with copper, copper alloys,<br>nickel, or aluminium, or which have been<br>chemically nickelled, are subject to a surtax<br>of 50 per cent. in so far as the general tariff<br>contains no special rules regarding them. If<br>special rates of duty apply to the above-<br>named articles in a polished or generally<br>"worked" condition, duties will be collected<br>according to these special rates.   |                              |  | 853 Printing plates, engraved or etched, coated<br>with copper or steel or not, or combined or<br>not with unlacquered, unpolished wood,<br>iron, zinc, or tin; stereotype plates (clichés<br>or blocks) and printing type.....  | 3 00                         | —                                      |
| (5) The combination of iron wares with<br>other materials only affects their classifica-<br>tion for duty (so far as not specially provided<br>for in Section A), if it is provided in other<br>tariff headings that wares, even if partly<br>consisting of some other material, yet have<br>to pay duty as goods entirely manufactured<br>of such material.   |                              |  | 854 Articles of lead not included under No. 853.<br>Coarse, combined or not with unlacquered,<br>unpolished wood, iron, zinc, or tin....   | 6 00                         | —                                      |
| (6) Statues (including busts, reliefs, and<br>figures of animals), if at least life size,<br>will be admitted free of duty, so far as<br>they are works of art. ( <i>Final protocol to<br/>the treaty with Italy.</i> )  |                              |  | <i>Fine</i> , especially those painted, bronzed,<br>lacquered, or coated with other base<br>metals or alloys of base metals; lead<br>wares, combined or not with other<br>materials, so far as they are not previ-<br>ously mentioned, or do not become sub-<br>ject to higher rates of duty by reason of<br>such combination, or are not included<br>with the finely worked ornamental<br>articles, &c. under No. 887; lead foil,<br>whether tinned or plated with tin or not<br><i>Tare.</i> —Cases, 20; casks, 20; baskets, 13.   | 24 00                        | —                                      |
| D.—ZINC AND ZINC ALLOYS.   |                              |  | 855 Zinc, crude (in blocks, slabs, cakes, discs, and<br>drops (zinc drops obtained in distillation))...<br>Zinc, flattened under the hammer and rolled<br>(sheet):   | Free.                        | —                                      |
| B.—ALUMINIUM AND ALLOYS THEREOF.   |                              |  | 856 Rough—<br>More than 0.25 millimètre in thickness<br>0.25 millimètre or less in thickness....   | 3 00<br>4 60                 | 1 02                                   |
| 844 Aluminium, crude (in blocks, bars, ingots &c.);<br>also cast in slabs.....   | Free.                        | —                                      | 857 Smoothed, varnished, lacquered, polished, or<br>coated with other base metals or alloys<br>thereof.....  | 5 00                         | —                                      |
| 845 Aluminium, hammered or rolled, in bars, plates,<br>sheets or the like; also shaped castings in an<br>unworked condition.....   | 12 00                        | —                                      | 858 Wire.....  | 6 00                         | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  | 859 Articles of zinc:<br>Coarse, combined or not with unlacquered,<br>unpolished wood, iron, lead, or tin;<br>printing plates, engraved or etched....  | 6 00                         | —                                      |
| Wire:  |                              |  | <i>Fine</i> , especially all those painted, bronzed,<br>varnished, lacquered, polished, or coated<br>with other base metals or alloys thereof;<br>articles of zinc combined with other<br>materials, so far as they are not previ-<br>ously mentioned, or do not become sub-<br>ject to higher rates of duty on<br>account of such combination, or are not<br>included with the finely worked orna-<br>mental articles, &c. under No. 887....  | 24 00                        | —                                      |
| 846 Round—<br>Of a diameter of more than 0.5 millimètre<br>Of a diameter of 0.5 millimètre or less.....  | 12 00<br>50 00               | —                                      | <i>Tare.</i> —Cases: lacquered sheet zinc for<br>wall lining, 11; otherwise, 20; casks, 20;<br>baskets, 13.  |                              |  |
| <i>Tare.</i> —Like in No. 845.   |                              |  | E.—TIN AND TIN ALLOYS.   |                              |  |
| 847 Flat or shaped ("façonnié"), without<br>regard to the diameter.....  | 50 00                        | —                                      | 860 Tin, crude (in blocks, ingots, "roll tin")....   | Free.                        | —                                      |
| <i>Tare.</i> —Like in No. 845.   |                              |  | 861 Tin, rolled (sheet).....   | 3 00                         | —                                      |
| 848 Aluminium thread (spun aluminium); also<br>wares thereof (trimmings, ribbons, cords,<br>braids), tissues and button-makers' wares<br>(with or without foundation of wood, bone,<br>horn, or leather), not mixed with other<br>threads, if the core consists:   |                              |  | 862 Wire.....  | 6 00                         | —                                      |
| (1) Wholly or partly of silk, artificial silk,<br>or dross silk.....   | 260 00                       | —                                      | 863 Articles of tin:<br>Coarse, combined or not with unlacquered,<br>unpolished wood, iron, lead, or zinc;<br>printing plates, engraved or etched....  | 6 00                         | —                                      |
| <i>Tare.</i> —Cases, 20; casks, 20; baskets, 13;<br>bales, 9.  |                              |  | Cast spoons, forks, and tea strainers, cans,<br>tea trays, capsules, tubes, siphon<br>stoppers, and other fine articles of tin,<br>especially all those painted, bronzed,<br>varnished, polished, figured, or coated<br>with other base metals or alloys thereof;<br>articles of tin combined with other<br>materials, so far as they are not previ-<br>ously mentioned, or do not become sub-<br>ject to higher rates of duty by reason of such<br>combination, or are not included with<br>the finely worked ornamental articles,<br>&c. under No. 887; tin foil (capsule &c.<br>tin), colored or not, or plated with imita-<br>tion gold leaf or not..... | 24 00                        | —                                      |
| (2) Of other textile materials.....  | 150 00                       | —                                      | <i>Tare.</i> —Cases, tin foil, 9; otherwise, 15;<br>casks, 20; baskets, 13.  |                              |  |
| <i>Tare.</i> —Cases, 18; casks, 18; baskets, 13;<br>bales, 6.  |                              |  | <i>Note to Section E.</i> —Britannia metal (an<br>alloy of tin and antimony with small<br>additions of zinc, copper, nickel, or<br>bismuth), and articles made thereof, will<br>be treated as tin and articles made of<br>tin. ( <i>Conventionalized by treaty with<br/>Austria-Hungary.</i> )   |                              |  |



| General Tariff. | Conventional Tariff. |
|-----------------|----------------------|
| Marks.          | Marks.               |

## F.—NICKEL AND ALLOYS OF NICKEL.

|  |       |       |
|--|-------|-------|
| 864 Metallic nickel, crude (in bars or ingots, also cast in the form of slabs, &c. which are only intended for use in nickel plating by an electrical process); nickel coils.  | Free. | —     |
| 865 Nickel, hammered or rolled, in bars or sheets; shaped castings and forgings not worked.  | 12 00 | —     |
| <i>Tare.</i> —Cases, 7; baskets, 6   | 12 00 | —     |
| 866 Wire: 1 millimetre more in diameter  | 15 00 | 14 00 |
| Less than 1 millimetre in diameter   | —     | —     |
| <i>Tare.</i> —Like in No. 865.   | 30 00 | —     |
| 867 Tubes, sockets, capsula ("Napfchen")   | —     | —     |
| <i>Tare.</i> —Like in No. 865.   | 60 00 | —     |
| 868 Articles of nickel, not previously mentioned, combined or not with other materials, so far as they are not included with the finely worked ornamental articles under No. 871, or do not become subject to higher rates of duty by reason of such combination; least nickel | —     | —     |
| <i>Tare.</i> —Like in No. 865.   | —     | —     |

*Note to Section F.*—Only base metal alloys of nickel, which are similar to nickel, will be treated as nickel. (Concluded by treaty with Austria-Hungary.)

"Packfong" (German silver) will not be treated as an alloy of nickel, although the latter metal enters into its composition. (Treaty with Austria-Hungary.)

## G.—COPPER AND ALLOYS THEREOF.

|   |       |       |
|---|-------|-------|
| 869 Copper, unwrought (in cakes or so-called "rosettes," blocks, bars, or slabs, in powder, &c.); copper coins; copper alloys, unwrought  | Free. | —     |
| 870 Rods, sheets, slabs, and other forms, hammered or rolled  | 12 00 | —     |
| <i>Note.</i> —Boiler bottoms, angled ("gekrenpelte") and composed of hammered copper or copper alloys fall under No. 870. (Treaty with Austria-Hungary.)  | —     | —     |
| <i>Tare.</i> —Cases; Brass sheets, 8; otherwise, 13. Casks: Brass sheets, 5; otherwise, 13. Baskets, 6.   | —     | —     |
| 871 Wire (except cemented wire); iron wire with wire of copper or copper alloys wound round it or plated or twisted thereon   | 12 00 | —     |
| <i>Tare.</i> —Cases, weighing more than 50 kilos, containing brass wire, 9; otherwise, 13. Casks: Bronze wire, 3; weighing more than 50 kilos, containing brass wire, 7; otherwise, 13. Baskets, 6.   | —     | —     |
| 872 Cemented wire   | 15 00 | —     |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   | —     | —     |
| 873 Wire rope and cable, neither lacquered, polished, nor nickelled   | 15 00 | —     |
| <i>Tare.</i> —Like in No. 872.  | —     | —     |
| 874 Cylinders; also iron cylinders with a covering of copper, or alloys of copper, more than 5 millimetres thick, for use in finishing cloth or for printing, including those with machines and parts of machines firmly attached to them; all these, whether engraved or etched, or not  | 18 00 | —     |
| Printing plates of copper or copper alloys, coated with steel or not, backed with lead or the like, or combined with wood, iron, lead, zinc, or tin; all these, whether engraved or etched, or not  | 30 00 | —     |
| <i>Tare.</i> —Like in No. 872.  | —     | —     |
| 875 Wire gauze of all kinds for industrial purposes, especially for use in the manufacture of paper, endless or in rolls or pieces, with or without insertions ("einfügen") of textile materials; drying cylinders, for printing establishments ("Verdruckmaschinen"), of copper or copper alloys, smooth or ribbed, with or without watermark  | 30 00 | 15 00 |
| <i>Tare.</i> —Like in No. 872.  | —     | —     |
| 876 House and kitchen utensils of copper, not nickelled, combined or not with other materials, so far as they do not become subject to higher rates of duty by reason of such combination:  | —     | —     |
| Neither lacquered nor polished  | 18 00 | —     |
| Lacquered or polished   | 30 00 | —     |
| <i>Tare.</i> —Like in No. 872.  | —     | —     |
| 877 Coarse wares of copper and coarse wares of cast brass, not otherwise mentioned; tubes of copper or brass, cast, brazed, rolled, or drawn, including socket and flange pipes and tube joints and tube-form pieces, bent or not; all these neither lacquered, polished, nor nickelled, combined or not with other materials, so far as they do not come under the provisions of No. 874 of the Tariff, or become subject to higher rates of duty by reason of their combination with other materials; upholstery springs of copper or brass wire, neither polished nor lacquered. | —     | —     |
| <i>Tare.</i> —Like in No. 872.  | —     | —     |
| 878 Wares, other than coarse wares, of copper or cast brass not otherwise mentioned; all lacquered or polished wares of copper (except house and kitchen utensils) or of cast brass;  | —     | —     |

wares of sheet brass (except tubes): wares of copper or brass wire not previously mentioned; wares of tombac; all these so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of combination with other materials; copper and brass foil

Articles classed under this number, of cast copper or brass, coated with lacquer (varnish), so far as they do not come under the provisions of Nos. 874, 879, or 887, or become subject to higher rates of duty by reason of their combination with other materials.

*Tare.*—Cases: containing brass tripod stands, "skative," 12; otherwise, 13; casks, 13; baskets, 6.

|   |       |       |
|---|-------|-------|
| 879 Copper, tombac, and brass wares, varnished in imitation of gilding ("vernirt"), colored, or nickelled, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials | 30 00 | —     |
| Nickelled frames and clasps, &c. of sheet brass for cigar cases, letter cases, purses, hand bags, travelling bags, and similar bag-makers' wares  | —     | 50 00 |
| <i>Tare.</i> —Like in No. 878.  | —     | —     |

|  |       |   |
|--|-------|---|
| 880 Wares of copper alloys other than tombac or brass, so far as they are not comprised in the class of "Finely Worked Ornamental Articles, &c." under No. 887, or do not become subject to higher duties by reason of combination with other materials: | —     | — |
| Five, especially all polished, nickelled, colored, lacquered, or varnished in imitation of gilding ("vernirt") wares.  | 60 00 | — |
| Other than five, neither polished, nickelled, colored, lacquered, nor varnished in imitation of gilding ("vernirt"); metal foil  | 50 00 | — |
| <i>Tare.</i> —Like in No. 872.   | —     | — |

*Note.*—Of the foregoing wares, enumerated in No. 880, and composed of copper alloys, other than brass and tombac, not only those which are polished, nickelled, colored, lacquered, or varnished, will be treated as "fine wares," but also (and more especially) those which are chased, engine-turned, incised, engraved, etched, blind, or artistically painted. Wares to which the ornamental effects have been imparted simply by punch, stamping, or casting (and not by some subsequent labour process, such as chasing, &c.), will, as a rule, be tariffed at the rate of 30 marks per 100 kilos, and they will not be treated as "fine wares," unless they are ornamented to such an extent as to give them the character of "trinkets and articles of adornment and luxury." (Treaty with Austria-Hungary.)

*Note to Nos. 878 and 880.*—The definition of the term "sheet" ("blech"), as given in General Note I to Base Metals and Manufactures of Sections B to H, of the General Tariff, does not conventionally apply to copper foil, brass foil, or the foil of any other copper alloy than brass. In fact, sheets of copper or of copper alloy of less than 0.25 millimetre in thickness are not to be tariffed under Nos. 878 and 880 as copper foil, brass foil, or metal foil, unless they are in the form of tinsel, or have otherwise been hammered or rolled into thin paper-like leaves. The distinction between metal foil and genuine gold and silver leaf is not touched by the foregoing. (Treaty with Austria-Hungary.)

*Note to Section G.*—Common metals and alloys of common metals, not otherwise mentioned in the tariff, intended for the manufacture of metal wares as well as wares of such metals and alloys, will be classed as copper and copper wares. (Concluded by treaty with Austria-Hungary.)

## H.—MANUFACTURES, NOT INCLUDED UNDER SECTIONS A TO G, OF BASE METALS OR ALLOYS THEREOF.

|  |        |   |
|--|--------|---|
| 881 Sheets: Gilt   | 100 00 | — |
| Silvered   | 60 00  | — |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  | —      | — |
| 882 Wire wound or not on other wire of base metals or alloys thereof:  | —      | — |
| Gilt   | 150 00 | — |
| Silvered   | 100 00 | — |
| <i>Tare.</i> —Like in No. 881.   | —      | — |
| 883 Imitation gold and silver thread, also of gilt or silvered animal fibres, also lace wares thereof (trimmings, ribbons, cords, and braids), tassels, and button-makers' wares (with or without foundation of wool, bone, horn and | —      | — |

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| leather), of imitation gold or silver thread,<br>not mixed with other threads, if the core<br>consists—  |                              |  | Ornamental, decorative, and other articles<br>of luxury, which are manufactured from<br>materials other than gilt, silvered, nickelled,<br>or varnished, in imitation of gilding<br>("vernirt"), base metals, or alloys of such<br>metals, and are at the same time finely<br>wrought and combined with materials other<br>than those mentioned in No. 887 of the<br>General Tariff, shall not conventionally be<br>assessed according to that number, but<br>according to their quality in other respects.   |                              |  |
| Wholly or partly of silk, imitation silk, or<br>floss silk.....  | 800 00                       | —                                      |   |                              |  |
| Tare.—Cases, 20; casks, 20; baskets, 13;<br>bales, 9.  |                              |  |   |                              |  |
| Of other textile materials.....  | 250 00                       | —                                      |   |                              |  |
| Tare.—Cases, 18; casks, 18; baskets, 13;<br>bales, 6.  |                              |  |   |                              |  |
| 884 Articles entirely or partly made of base metals<br>or alloys thereof, gilt, so far as they are<br>not specially excepted, or do not become sub-<br>ject to higher rates of duty by reason of their<br>combination with other materials.....  | 175 00                       | —                                      | 888 Thread of base metals or alloys thereof (except<br>aluminum thread), as also lace wares thereof<br>(trimmings, ribbons, cords, and braids),<br>tissues, and button-makers' wares (with or<br>without foundation of wood, bone, horn, or<br>leather) of such thread, not mixed with other<br>threads, if the core consists—  |                              |  |
| Articles of adornment and toilet, and trink-<br>ets, entirely or partly made of gilt base<br>metals, or alloys thereof, more or less<br>extensively combined with glass (including<br>imitation diamonds, gems, cameos,<br>&c.).....   | —                            | 100 00                                 | Entirely or partly of silk, artificial silk, or<br>floss silk.....  | 250 00                       | —                                      |
| Tare.—Cases, 20; casks, 20; baskets, 13;<br>bales, 9.  |                              |  | Tare.—Cases, 20; casks, 20; baskets, 13;<br>bales, 6.   |                              |  |
| 885 Articles entirely or partly made of silvered<br>base metals or alloys thereof, so far as they<br>are not specially excepted, or do not become<br>subject to higher rates of duty by reason of their<br>combination with other materials.....   | 120 00                       | —                                      | Of other textile materials.....   | 150 00                       | —                                      |
| Articles of adornment and toilet, and trink-<br>ets, entirely or partly made of silvered<br>base metals, or alloys thereof, more or less<br>extensively combined with glass (including<br>imitation diamonds, gems, cameos,<br>&c.).....   | —                            | 100 00                                 | Tare.—Cases, 18; casks, 18; baskets, 13;<br>bales, 6.   |                              |  |
| Rosaries with beads.....   |                              |  | 889 Bucks, steels for corsets and similar wares<br>of base metals or of alloys thereof, entirely or<br>partly covered or spun round with thread or<br>wares thereof.....  | 130 00                       | —                                      |
| Of horn, horn pulp, bone, or other<br>animal substance suitable for carving,<br>not otherwise mentioned; of wood; of<br>vegetable substances other than wood<br>or cork, and suitable for carving (but<br>not of celluloid or other similar sub-<br>stances suitable for moulding); of<br>starch, basorine, gum-bragacanth,<br>bevel, or other substances suitable<br>for moulding, not separately men-<br>tioned (except imitations of substances<br>which are subject to a higher rate of<br>duty); of glass or porcelain, in com-<br>bination with silvered parts (chains,<br>crosses, and the like), made of base<br>metal or of alloys of such metals.....  | —                            | 45 00                                  | Tare.—Cases, 20; casks, 20; baskets, 13;<br>bales, 9.   |                              |  |
| Tare.—Like in No. 881.   |                              |  | 890 Wire of base metals or alloys thereof:<br>Coated, enveloped, covered or plated round<br>with threads wholly or partly of silk,<br>artificial silk, or floss silk, combined or<br>not with other materials.....  | 30 00                        | —                                      |
| Note to Nos. 881 to 885.—Gold or<br>silver-plated articles will pay duty as<br>articles gilt or silvered. (Conven-<br>tionalized by treaty with Austria-Hungary.)  |                              |  | Coated, enveloped, covered, plated round,<br>or otherwise combined with other mate-<br>rials.....   | 15 00                        | —                                      |
| 886 Imitation gold and silver foil.....  | 120 00                       | —                                      | Tare.—Cases, 13; casks, 13; baskets, 6.   |                              |  |
| Tare.—Like in No. 884.   |                              |  | Note.—Braids, plated and other wares<br>of the above kinds of thread will be assim-<br>ilated thereto for tariff purposes.  |                              |  |
| 887 Ornamental, decorative, and other articles of<br>luxury, entirely or partly made of base metals<br>or alloys thereof, finely worked, either by<br>being varnished in imitation of gilding ("ver-<br>nirt") or nickelled or combined with alaba-<br>ster, marble, serpentine stone, enamel, semi-<br>precious stones, imitations of precious stones,<br>gems, or cameos, of semi fine stones, or of<br>imitations of precious stones, vitrifications<br>or the like; cloisonné enamel ware; heads of<br>base metals, or alloys thereof, nickelled<br>or varnished in imitation of gilding ("vernirt");<br>articles of base metals, or alloys thereof, com-<br>bined with textile threads in such a manner<br>that they can be worn as ornaments without<br>further preparation..... | 175 00                       | —                                      | 891 Pneumatic bells; phonographs, including elec-<br>trical machines in combination therewith;<br>cases of mathematical instruments; polari-<br>scopes; compasses; calculating machines and<br>typewriters; electrifying machines; models of<br>machinery and ships of base metals or alloys<br>thereof; penometers and other pocket<br>mechanism without clockwork; other mech-<br>anism, as also automatic measuring and<br>registering devices without clockwork; bal-<br>ances of precision, automatic balances and<br>automatic registering tills; all these so far as<br>they do not become subject to higher rates of<br>duty by reason of their combinations..... | 60 00                        | —                                      |
| Ornamental, decorative, and other articles of<br>luxury, including toilet articles and knick-<br>knacks entirely or partly made of base metals<br>or alloys thereof, finely worked, either by<br>being varnished in imitation of gilding<br>("vernirt") or nickelled, or combined to an<br>appreciable extent with alabaster, marble,<br>serpentine stone, enamel, imitations of pre-<br>cious stones, gems or cameos, of glass, paste,<br>or the like.....  | —                            | 100 00                                 | Phonographs, including electrical machines in<br>combination therewith; planimeters, integrat-<br>ors, hydrometrical instruments, patent logs,<br>tachometers; all these of base metals, or alloys<br>thereof, without clockwork, and in so far as<br>they do not become subject to higher rates of<br>duty by reason of combinations with other<br>materials.....  | —                            | 40 00                                  |
| Tare.—Like in No. 884.   |                              |  | Note.—Surgical instruments which are used<br>directly for the performance of surgical opera-<br>tions, as well as astronomical, optical, mathe-<br>matical, chemical, and physical instruments<br>which are used exclusively for scientific pur-<br>poses and are not articles of industrial or<br>ordinary use, are admitted free of duty.   |                              |  |
| Note.—Fillets ("steze") of precious<br>metals used in "cloisonné" work do not<br>affect the tariff classification thereof.   |                              |  | General Notes to Sections B to H (Nos. 844<br>to 891).—(1) Sheets of base metals or alloys<br>thereof, less than 0.25 millimetre in thick-<br>ness, will pay duty as metal foil provided the<br>foil ("folle") metal is not dutiable at the<br>same rate as sheet ("blech") metal, so far as<br>said sheets do not come under the headings of<br>imitation gold or silver foil by reason of their<br>similarity to fine gold foil (fine gold forgeries).  |                              |  |
| Notes to Nos. 884, 885 and 887.—Glass,<br>porcelain, or earthenware goods, in which<br>the combination with gilt or silvered base<br>metals, or with gilt or silvered alloys of such<br>metals, is confined to accessory parts (e. g.,<br>wire frames, small feet, plain buttons),<br>which do not impart any important deco-<br>rative effect to the whole, are not conven-<br>tionally taxed according to Nos. 884 or 885,<br>but according to their quality in other<br>respects.   |                              |  | (2) The duty on sheets not otherwise than<br>rectangularly will be increase 15 per cent.<br>Corrugated sheets of metal, pierced or perfor-<br>ated, with moulded, pressed, or sub-like<br>ornamentations, and also sheets obviously<br>prepared for special purposes, will be treated<br>as manufactured articles.  |                              |  |
| The assessment of the wares mentioned<br>in Nos. 884, 885, and 887 is not convention-<br>ally affected by the presence (in such wares)<br>of insignificant portions of celluloid (e. g.,<br>where, in ornamental wares, small celluloid<br>plates are used to form the base of ornamental<br>buttons, or as protective covering<br>for pictures).  |                              |  | (3) Statuettes (including busts, reliefs, and<br>figures of animals at least life size) will be<br>admitted free of duty, so far as they are<br>works of art. (Note 3, conventionalized by<br>treaty with Italy.)   |                              |  |
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## MACHINERY, ELECTRO-TECHNICAL ARTICLES, VEHICLES AND VESSELS.

## A.—MACHINERY.

|  |       |   |
|--|-------|---|
| 892 Steam locomotives, running on rails:   |       |   |
| Tender locomotives, the engine weighing<br>net 10,000 kilos, or less.....                                  | 11 00 | — |
| Tender locomotives, the engine weighing<br>net more than 10,000 kilos; locomotives<br>without tenders..... | 2 00  | — |
| Tenders for locomotives.....   | 5 00  | — |

## MACHINERY, ELECTRO-TECHNICAL ARTICLES, &amp;c.—continued.

|   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|---|------------------------------|--|--|------------------------------|--|
| <b>892 Steam locomotives, not running on rails, including steam road rollers; steam locomobiles ("fahrbar"), portable or not:</b>   |                              |  | <i>Note.</i> —Warp-dressing machines, together with the rollers (of copper or copper alloy) pertaining thereto, come under this category. ( <i>Treaty with Switzerland.</i> )  |                              |  |
| Each machine weighing net 6,000 kilos, or less  | 9 00                         | —                                      | <i>Note.</i> —Carding machines not firmly attached to card clothing come under No. 893. ( <i>Treaty with Belgium.</i> )  |                              |  |
| More than 6,000 kilos   | 8 00                         | —                                      |  |                              |  |
| <b>894 Steam engines, steam turbines, water-power machinery (turbines, water wheels, water-pressure engines), combustion or explosion motors, hot-air and compressed-air motors, and other motive machines, not specially distinguished (except electric motors), combined or not with dynamos, pumps, hammers, blowing machines, freezing machinery, mining engines; also fixed, portable, or floating dredgers, pile-driving machines and cranes:</b> |                              |  | <b>900 Looms.</b>  | 5 00                         | 1 00                                   |
| Each machine weighing net:  |                              |  | <i>Note.</i> Warp stuff and Jacquard arrangements for looms, if imported separately, will be treated as looms. ( <i>Treaty with Switzerland.</i> )   |                              |  |
| 40 kilos or less  | 100 00                       | —                                      | <b>901 Curtain lace, and tulle making machines; knitting frames; embroidery machines (except hand machines);</b>   | 10 00                        | —                                      |
| More than 40 kilos up to 100 kilos  | 60 00                        | —                                      | Embroidering machines (except hand machines)   | —                            | 8 00                                   |
| More than 100 kilos up to 200 kilos   | 38 00                        | —                                      | <i>Tare.</i> Like in No. 895.  |                              |  |
| More than 200 kilos up to 500 kilos   | 25 00                        | —                                      | <b>902 Dressing (finishing) machines (machines for the improvement of yarns and tissues), so far as they are not included under No. 874; machines for washing and chemical cleaning</b>  | 6 00                         | —                                      |
| More than 500 kilos up to 1,000 kilos   | 18 00                        | —                                      | Machines for dressing yarns and tissues of wool and other animal hair, except that mentioned under No. 874   | —                            | 4 50                                   |
| More than 1,000 kilos up to 2,500 kilos   | 13 00                        | —                                      | <b>903 Fire engines of all kinds; pumps to be worked by men or animals.</b>  | 7 00                         | —                                      |
| More than 2,500 kilos and up to 5,000 kilos   | 10 00                        | —                                      | <i>Tare.</i> —Like in No. 895.   |                              |  |
| More than 5,000 kilos and up to 50,000 kilos  | 7 00                         | —                                      | <b>904 Machines for working metals, wood or stone; steam and hydraulic forging presses; riveting machines and mechanical hammers (drop, pneumatic, and spring hammers, and other hammers driven by transmitted power):</b>   |                              |  |
| More than 50,000 kilos and up to 100,000 kilos  | 5 50                         | —                                      | Each machine weighing net:   |                              |  |
| More than 100,000 kilos   | 3 50                         | —                                      | 250 kilos or less  | 20 00                        | 12 00                                  |
| Combustion and explosion motors for motor bicycles, each weighing net 10 kilos or less  | —                            | 75 00                                  | More than 250 and up to 1,000 kilos  | 12 00                        | 8 00                                   |
| <b>Steam engines, steam turbines, water turbines, combustion and explosion motors, power combination with pumps (including exhaust-ing machines), or freezing machines; cranes:</b>   |                              |  | More than 1,000 and up to 3,000 kilos  | 8 00                         | 6 00                                   |
| Each machine weighing net:  |                              |  | More than 3,000 and up to 10,000 kilos   | 9 00                         | 5 00                                   |
| More than 500 kilos up to 1,000 kilos   | —                            | 11 00                                  | More than 10,000 kilos   | 4 00                         | —                                      |
| More than 1,000 kilos up to 2,500 kilos   | —                            | 7 50                                   | <i>Tare.</i> —Like in No. 895.   |                              |  |
| More than 2,500 kilos up to 5,000 kilos   | —                            | 6 00                                   | <b>905 Ploughs to be driven by mechanical motive power with or without their motive machinery; reaping machinery</b>   | 4 00                         | —                                      |
| More than 5,000 kilos up to 50,000 kilos  | —                            | 5 00                                   | <b>906 Other machinery not specially mentioned:</b>  |                              |  |
| More than 50,000 kilos up to 100,000 kilos  | —                            | 4 50                                   | Each machine weighing net:   |                              |  |
| <b>Water pressure engines:</b>  |                              |  | 40 kilos or less   | 15 00                        | —                                      |
| Each machine weighing net:  |                              |  | More than 40 kilos and up to 100 kilos   | 12 00                        | —                                      |
| More than 1,000 kilos and up to 2,500 kilos   | —                            | 8 00                                   | More than 100 kilos and up to 200 kilos  | 10 00                        | —                                      |
| More than 2,500 kilos and up to 5,000 kilos   | —                            | 6 50                                   | More than 200 kilos and up to 400 kilos  | 9 00                         | —                                      |
| More than 5,000 kilos and up to 50,000 kilos  | —                            | 5 50                                   | More than 400 kilos and up to 1,000 kilos  | 7 00                         | —                                      |
| More than 50,000 kilos and up to 100,000 kilos  | —                            | 5 00                                   | More than 1,000 kilos and up to 5,000 kilos  | 4 50                         | —                                      |
| <b>Steam engines in combination with hammers, blowing machines (including ventilating machines) or mining machines:</b>   |                              |  | More than 5,000 kilos and up to 10,000 kilos   | 4 00                         | —                                      |
| Each machine weighing net:  |                              |  | Blowing machines (including ventilating machines), machines for sorting, scouring, or crushing coal and ores, machines for moulding coal briquettes, mortar crushing machines, lifting machines (including craning machines), freezing machines, machines for polishing plate glass, machines for manufacturing and working beaver hat shapes:   |                              |  |
| More than 5,000 kilos and up to 50,000 kilos  | —                            | 5 00                                   | Each machine weighing net:   |                              |  |
| More than 50,000 kilos and up to 100,000 kilos  | —                            | 4 50                                   | More than 100 kilos and up to 200 kilos  | —                            | 7 00                                   |
| <b>Other engines coming under this number:</b>  |                              |  | More than 200 kilos and up to 400 kilos  | —                            | 6 00                                   |
| Each machine weighing net:  |                              |  | More than 400 kilos and up to 1,000 kilos  | —                            | 5 50                                   |
| More than 1,000 kilos and up to 2,500 kilos   | —                            | 10 00                                  | More than 1,000 kilos and up to 5,000 kilos  | —                            | 5 00                                   |
| More than 2,500 kilos and up to 5,000 kilos   | —                            | 8 00                                   | <b>Millers' machinery:</b>   |                              |  |
| More than 5,000 kilos and up to 50,000 kilos  | —                            | 6 00                                   | Each machine weighing net:   |                              |  |
| More than 50,000 kilos and up to 100,000 kilos  | —                            | 5 0                                    | More than 400 kilos and up to 4,000 kilos  | —                            | 5 00                                   |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   |                              |  | More than 4,000 kilos and up to 10,000 kilos   | —                            | 4 00                                   |
| <i>Note.</i> —Steam engines for use in shipbuilding, together with the paddle wheels and screw propellers pertaining thereto, are admitted duty free. ( <i>Treaty with Switzerland.</i> )   |                              |  | <b>Pumps, including exhausting machines:</b>   |                              |  |
| <b>895 Sewing machines (including crank embroidery machines), and knitting machines to be worked by hand, without stands; top parts of sewing machines (including those of crank embroidery machines), and of knitting machines; also parts thereof (except needles)</b>  | 35 00                        | —                                      | Each machine weighing net:   |                              |  |
| Knitting machines to be worked by hand, without stands, top parts of knitting machines, also parts thereof, except needles  | —                            | 12 00                                  | More than 100 kilos and up to 200 kilos  | —                            | 7 00                                   |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   |                              |  | More than 200 kilos and up to 400 kilos  | —                            | 6 00                                   |
| <b>896 Sewing machines (including crank embroidery machines), and knitting machines, firmly attached to stands or to be driven by motors</b>  | 70 00                        | —                                      | More than 400 kilos and up to 1,000 kilos  | —                            | 5 00                                   |
| Knitting machines firmly fixed to stands, or intended to be worked by motor power   | —                            | 8 00                                   | More than 1,000 kilos and up to 10,000 kilos   | —                            | 4 00                                   |
| <i>Tare.</i> —Like in No. 895.  |                              |  | <b>Bakers' and pastry-wares makers' machinery, machinery for testing materials:</b>  |                              |  |
| <b>897 Stands for sewing machines (including those for crank embroidery machines), and knitting machines, and parts of such stands (including the table tops or tables belonging thereto)</b>   | 3 00                         | —                                      | Each machine weighing net:   |                              |  |
| <b>898 Machines and parts of machines, firmly attached to card clothing</b>   | 20 00                        | —                                      | More than 1,000 kilos and up to 5,000 kilos  | —                            | 5 00                                   |
| Each machine or part weighing net 200 kilos or over   | —                            | 18 00                                  | Machines for taking the cream off the milk of any system (centrifugal for milk separators, radiators and the like):  |                              |  |
| <i>Tare.</i> —Like in No. 895.  |                              |  | Each machine weighing net:   |                              |  |
| <b>899 Other machines for the preparatory processes in textile manufacture; machines for spinning and twisting, including machines for winding, reeling, and spooling the spun thread; also machines for the preparation of the spun thread for weaving</b>   | 6 00                         | 4 00                                   | 100 kilos or less  | —                            | 10 00                                  |
|   |                              |  | More than 100 and up to 200 kilos  | —                            | 9 00                                   |
|   |                              |  | More than 200 and up to 400 kilos  | —                            | 8 00                                   |
|   |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  |
|   |                              |  | <i>Note</i> to Nos. 892-906.—According to Convention, it is immaterial whether the parts of a single article are imported at the same time or at intervals of time, or in separate consignments, or loaded on one or on several waggons. The absence of accessory parts, or even of certain principal parts (fly-wheels, axles, pillows, bed-plates, or the like), is also of no consequence. If the duty varies according to the weight of the article, duty will be levied on the total weight thereof actually imported, without regard to missing parts. |                              |  |
|   |                              |  | <b>B.—ELECTRO-TECHNICAL APPARATUS.</b>   |                              |  |
|   |                              |  | <b>907 Dynamos, electric motors, continuous-current transformers, as well as finished armatures and collectors; converters and reaction coils:</b>   |                              |  |
|   |                              |  | Each machine weighing net: 500 kilos or less   | 9 00                         | —                                      |



## TARIFF.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| More than 500 and up to 3,000 kilos .....  | 7 00                         | 6 00                                   | 915 Vehicles not intended to run on rails (except ships), combined with motive machinery (motor cars and motor cycles):   |                              |  |
| " " 3,000 kilos .....  | —                            | 5 00                                   | Each weighing net: 60 kilos, or less .....  | 150 00                       | 1 00 00                                |
| " " 2,000 and up to 10,000 kilos .....   | —                            | 4 00                                   | " 100 and up to 250 kilos .....   | 120 00                       | 1 75 00                                |
| " " 10,000 kilos .....   | —                            | —                                      | " More than 250 and up to 500 kilos .....   | 60 00                        | 40 00                                  |
| Tare.—Cases, 13; casks, 13; baskets, 6.  |                              |  | " 500 and up to 1,000 kilos .....   | 40 00                        | 25 00                                  |
| Note.—1. Machines fruly attached to dynamo generators or motors are subject to duty according to Section A.  |                              |  | " 1,000 kilos .....   | 20 00                        | 15 00                                  |
| 2. When the articles specified in No. 907 are imported in an unfitted condition, it is agreed conventionally that the rules relating to the Customs treatment of unfitted machines shall apply.  |                              |  | Tare.—Cases, 13; casks, 13; baskets, 6.   |                              |  |
| 908 Accumulators and their electrodes:   |                              |  | Note.—When the vehicles specified in No. 915 are imported in an unfitted condition, it is agreed conventionally that the rules relative to the Customs treatment of unfitted machines shall apply.  |                              |  |
| Not combined with celluloid, similar moulding materials, or vulcanite .....  | 6 00                         | —                                      | Vehicles not intended to run on rails (except ships), without motive machinery:   |                              |  |
| Combined with celluloid, similar moulding materials, or vulcanite .....  | 24 00                        | —                                      | 916 Cycles, including those intended for the transport of goods or persons, or attached to other vehicles .....   | 150 00                       | 100 00                                 |
| Tare.—Cases, 16; casks, 16; baskets, 13; hales, 6.   |                              |  | Tare.—Like in No. 915.  |                              |  |
| 909 Electric cables incased in a protective cover of metal, in the form of sheet, wire, or the like, for conducting electric currents, and intended to be laid under water or in the earth .....   | 8 00                         | —                                      | 917 Carriages—  |                              |  |
| Tare.—Cases, 13; casks, 13; baskets, 6.  |                              |  | Two-wheeled, without regard to the number of fixed seats, and four-wheeled, with not more than four fixed seats—  |                              |  |
| 910 Arc lamps and cases for the same:  |                              |  | Without cover—  |                              |  |
| Arc lamps .....  | 40 00                        | —                                      | Weighting 150 kilos, or less, net weight .....  | 2 60 00                      | —                                      |
| Complete cases for arc lamps in combination with glass globes covered with network or not; reflectors; searchlights .....  | 26 00                        | —                                      | Weighting more than 150 kilos net weight .....  | 2 100 00                     | —                                      |
| Tare.—Cases, 10; casks, 10; baskets, 6.  |                              |  | With cover .....  | 2 150 00                     | —                                      |
| 911 Electric incandescent lamps .....  | 40 00                        | —                                      | Four-wheeled, with more than four fixed seats: Without cover .....  | 2 180 00                     | 2 150 00                               |
| Tare.—Cases, 40; casks, 40; baskets, 13.   |                              |  | With cover .....  | 2 200 00                     | 2 160 00                               |
| 912 Telegraph appliances, electrical; telephones; electric appliances for illumination, transmission of power, or electrolysis, and for surgical and dental purposes; electric measuring, counting and registering apparatus; resistances and shunts; galvanic and dry batteries and thermo-electric couples; other electrical appliances; component parts of such articles .....          | 60 00                        | —                                      | 918 Wagons and carts—   |                              |  |
| Electric appliances for illumination, transmission of power or electrolysis; electric measuring, counting, and registering apparatus; resistances and shunts; other electrical appliances not specially mentioned, and component parts of such articles:   |                              |  | On springs, with covered body—  |                              |  |
| Each article weighing net: 10 kilos, or less .....   | —                            | 40 00                                  | Rough, or only coarsely painted .....   | 2 50 00                      | —                                      |
| More than 10 kilos, and up to 25 kilos .....   | —                            | 30 00                                  | Varnished, or with upholstery .....   | 2 75 00                      | —                                      |
| " " 25 kilos, and up to 100 kilos .....  | —                            | 20 00                                  | On springs, with uncovered body—  |                              |  |
| " " 100 kilos, and up to 500 kilos .....   | —                            | 8 00                                   | Rough, or only coarsely painted .....   | 2 40 00                      | —                                      |
| " " 500 kilos, and up to 1,000 kilos .....   | —                            | 6 00                                   | Varnished, or with upholstery .....   | 2 50 00                      | —                                      |
| " " 1,000 kilos .....  | —                            | 4 00                                   | Without springs .....   | 2 25 00                      | —                                      |
| Note.—1. Insulating coils, bells, and buttons, bobbins, keys, switches, and similar parts of electrical fittings of earthenware, porcelain, or glass, not combined with other materials, and not admitted as parts of electro-technical appliances imported in sections:   |                              |  | Note to Nos. 917 and 918.—(1) Carriages put together in the rough are to pay half the duties on completed carriages. Four-wheeled carriages put together in the rough are, conventionally, liable to one-fourth of same duties. Carriages imported without soles, motors or wheels, and intended for the construction of motor cars, shall be treated as four-wheeled carriages, and shall be dutiable according to the treaty rates under No. 917 if in an unfitted state, and at one-fourth of those rates if in the rough. |                              |  |
| White .....  | —                            | 16 00                                  | (2) Sledges for passengers are subject to duty as uncovered carriages with not more than four fixed seats.  |                              |  |
| Colored .....  | —                            | 20 00                                  | (3) Sledges for carrying goods are subject to duty as carts without springs.  |                              |  |
| 2. Insulating appliances (bobbins, safety boxes, tubes, discs, rings, and the like), of asbestos, asbestos paste, mica or vulcanite, for electro-technical purposes .....  | —                            | 15 00                                  | (4) Vehicles to be driven by hand or foot, as also handcarts, hand sledges, and hand carts, will pay duty according to the material of which made.  |                              |  |
| Note to Section B.—The nature and condition of the material used for electro-technical products has no effect upon the tariff classification for duty.   |                              |  | Parts of cycles (except motive machinery and parts thereof):  |                              |  |
| Note.—Electric incandescent lamps, as well as burners for the same, which are dutiable according to the material of which made, mercury-vapour lamps, and also similar electric arc lamps (including burners for the same), and carbons for electric arc lamps which are dutiable according to the material of which made, shall pay the internal revenue tax in addition to customs duty. |                              |  | 919 Of iron: Rough .....  | 40 00                        | 25 00                                  |
|  |                              |  | Worked .....  | 150 00                       | 100 00                                 |
|  |                              |  | Tare.—Cases, 10; casks, 10; baskets, 6.   |                              |  |
|  |                              |  | Note.—The provisions of Note 3, Section A, Base Metals and Wares thereof, are to apply to these articles.   |                              |  |
|  |                              |  | 920 Of other common metals or alloys of common metals, of wood, cork, vulcanite, horn, leather, celluloid, or similar moulding materials; finished wheels for cycles .....  | 150 00                       | 100 00                                 |
|  |                              |  | Tare.—Cases; wooden rims for cycles, 16; nipples of brass for cycles, 15; otherwise, 13; baskets, 6; hales containing wooden rims for cycles, 6.  |                              |  |
|  |                              |  | Vessels, including ordinary articles of equipment therefor, marine engines, and other motive machinery:   |                              |  |
|  |                              |  | 921 Seagoing vessels .....  | Free.                        | —                                      |
|  |                              |  | 922 Pleasure vessels for rivers and lakes .....   | 10 00                        | —                                      |
|  |                              |  | With motive machinery .....   | 15 00                        | —                                      |
|  |                              |  | Without motive machinery .....  | Free.                        | —                                      |
|  |                              |  | 923 Other vessels for rivers and lakes .....  | Free.                        | —                                      |
|  |                              |  | Note to Nos. 921-923.—When the vessels specified in Nos. 921-923 are imported in an unfitted condition, it is agreed conventionally that the rules relating to the Customs treatment of unfitted machines shall apply.  |                              |  |
|  |                              |  | 924 Floating docks and pontoons, with or without machine equipment .....  | 5 00                         | —                                      |
|  |                              |  | 925 Vessels of all kinds, imported to be broken up .....  | Free.                        | —                                      |
|  |                              |  | Note to Nos. 921 to 925.—Ships' fittings imported with the ships, but not belonging to the class of ordinary equipment, will pay duty at the rates imposed on such articles.  |                              |  |

1 For motor cycles.

2 Each.

|  | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |   | General<br>Tariff.<br>Marks. | Con-<br>ventional<br>Tariff.<br>Marks. |
|--|------------------------------|--|---|------------------------------|--|
| <b>FIREARMS, CLOCKS AND WATCHES, MUSICAL INSTRUMENTS AND TOYS.</b>   |                              |  |   |                              |  |
| <b>A.—FIREARMS.</b>  |                              |  |   |                              |  |
| 926 Small arms of all kinds and all guns of common metals or of alloys of common metals  | 90 00                        | —                                      | Hydrometrical instruments (for registering rapidity of flow and water ranges), also special registers for vehicles, combined with clockwork, of base metals or of alloys thereof, in so far as they are not subject to higher rates by reason of combination with other materials.  | —                            | 10 00                                  |
| Small arms of all kinds of common metals or of alloys of common metals except military arms  | —                            | 60 00                                  | <i>Tare.</i> —Like in No. 932.  | —                            | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  | 935 Clockwork, of base metals or alloys thereof, for clocks included in No. 934; also parts of such clocks, of base metal or alloys thereof, except cases and weights belonging to clocks, but not imported at the same time, which pay duty according to the material of which made  | 60 00                        | —                                      |
| 927 Trigger guards, springs, cocks, and barrels, and parts thereof, as also other parts of small arms, except locks and breech bolts ("Verschlussstücke") of common metals or alloys of common metals:   | 6 00                         | —                                      | <i>Tare.</i> —Like in No. 932.  | —                            | —                                      |
| Rough .....  | 24 00                        | —                                      | 936 Tower clocks and parts thereof, of base metals or alloys thereof, with the exception of weights and chains for such weights belonging to the clock mechanism, but not imported at the same time, which pay duty according to the material of which made   | 10 00                        | —                                      |
| Wrought .....  | —                            | 10 00                                  | <i>Tare.</i> —Like in No. 932.  | —                            | —                                      |
| Barrels only bored and turned or roughly ground .....  | —                            | 10 00                                  | <b>C.—MUSICAL INSTRUMENTS.</b>  |                              |  |
| <i>Tare.</i> —Cases, iron barrels, roughly ground, 10; otherwise, 13; casks, 13; baskets, 6.   |                              |  | 937 Organs (with pipes) .....   | 25 00                        | 20 00                                  |
| <i>Note.</i> —The provisions of Note 3, Section A, Base Metals and Wares thereof, apply to the above articles.   |                              |  | <i>Tare.</i> —Cases, 23; casks, 23; bales, 9.   | —                            | —                                      |
| 928 Locks and breech bolts and parts thereof, for small arms:  | 40 00                        | 24 00                                  | 938 Harmoniums .....  | 40 00                        | —                                      |
| Roughly worked .....   | 90 00                        | 60 00                                  | <i>Tare.</i> —Cases: organ (harmonium) reeds, of brass, 10; otherwise, 23; casks, 23; bales, 9.   | —                            | —                                      |
| Other .....  | —                            | —                                      | 939 Pianos of all kinds .....   | 40 00                        | —                                      |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  | <i>Tare.</i> —Like in No. 937.  | —                            | —                                      |
| <i>Note to Nos. 927 and 928.</i> —Barrels and stocks for small arms with locks, lock cases, or breech bolts fitted to them or packed up with them, are to pay duty according to No. 926. ( <i>Conventionalized by treaty with Belgium.</i> )   |                              |  | 940 Piano mechanism and keyboards .....   | 55 00                        | —                                      |
| <i>Notes to Section A.</i> —(1) Articles included in this section which are combined with materials subject to higher rates of duty are to pay duty according to the latter.   |                              |  | <i>Tare.</i> —Like in No. 937.  | —                            | —                                      |
| (2) Firearms other than small arms are to pay duty according to the material of which made.  |                              |  | 941 String instruments, to be played by hand or bow   | 30 00                        | 20 00                                  |
|  |                              |  | <i>Tare.</i> —Like in No. 937.  | —                            | —                                      |
| <b>B.—CLOCKS AND WATCHES.</b>  |                              |  |   |                              |  |
| 929 Watches, including those with chimes ("mit Spielwerk"): .....  |                              |  | 942 Wind instruments .....  | 35 00                        | 20 00                                  |
| In cases—  |                              |  | <i>Tare.</i> —Like in No. 937.  | —                            | —                                      |
| Of gold .....  | 1 3 00                       | 1 0 80                                 | 943 Musical boxes, mechanical:  |                              |  |
| Of silver, gilt or not, or provided with gilt rims, rings, or knobs .....  | 1 1 50                       | 1 0 60                                 | Without case, weighing net 500 grams or less each .....   | 25 00                        | 20 00                                  |
| Of common metals or alloys thereof, gilt or silvered or not, or provided with gilt or silvered rims, rings, or knobs; of other materials .....   | 1 1 00                       | 1 0 40                                 | Apparatus for mechanical repetition of musical pieces .....   | 40 00                        | 35 00                                  |
| <i>Note.</i> —Electrical watches are dutiable under No. 929. ( <i>Treaty with Switzerland.</i> )   |                              |  | Other musical apparatus, mechanical .....   | —                            | 20 00                                  |
| 930 Watch cases: Of gold .....   | 1 1 50                       | 1 0 40                                 | <i>Tare.</i> —Cases of soft wood, containing mechanical musical apparatus, without box ("Gehäuse"), weighing net 500 grammes or less each, 14; otherwise, 23; casks, 23; bales, 9.  |                              |  |
| Of silver, or of common metals or alloys thereof, gilt or not, or provided with gilt rims, rings, or knobs, of other materials .....   | 1 0 75                       | 1 0 40                                 | <i>Note.</i> —Parts of musical boxes, obviously recognizable as such, also alarm bells for alarm clocks (without mechanism), are dutiable as musical boxes. ( <i>Treaty with Switzerland.</i> )   |                              |  |
| <i>Note to No. 930.</i> —If watch cases are imported in pieces but ready to be put together, backs will pay half and rims (with or without bezels) and bezels a quarter of the duty on entire watch cases. So-called "false" watch cases and other parts pay duty according to the material of which made. ( <i>Treaty with Switzerland.</i> )           |                              |  | 944 Musical instruments, not specially mentioned:   | 30 00                        | —                                      |
| <i>Note to Nos. 929 and 930.</i> —Watches and watch cases plated with gold or silver will be tariffed as gilt or silvered articles. ( <i>Treaty with Switzerland.</i> )  |                              |  | Accordions .....  | —                            | 20 00                                  |
| 931 Watch movements, complete, or in the rough .....   | 1 1 50                       | 1 0 40                                 | Other .....   | —                            | 24 00                                  |
| 932 Watch mainsprings and balances of steel .....  | 60 00                        | —                                      | <i>Tare.</i> —Like in No. 937.  |                              |  |
| <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.  |                              |  | 945 Strings (not into lengths):   |                              |  |
| 933 Parts of watches of common metals or alloys thereof not previously mentioned .....   | 200 00                       | —                                      | Catgut, also imitation .....  | 50 00                        | —                                      |
| Watch springs of steel; balance of bronze or brass .....   | —                            | 60 00                                  | <i>Tare.</i> —Cases, 16; casks, 16; baskets, 13; bales, 6.  |                              |  |
| Other parts of watches, coming under this number, even gilt or silvered, or plated with gold or silver, or in combination with other materials, in so far as they may not be dutiable at higher rates by reason thereof .....  | —                            | 120 00                                 | Wound around with wire of all kinds .....   | 100 00                       | —                                      |
| <i>Tare.</i> —Like in No. 932.   |                              |  | <i>Tare.</i> —Cases, 13; casks, 13; baskets, 6.   |                              |  |
| 934 Wall and standing clocks and all clocks not specially mentioned, driven by springs, with or without chimes; pocket and other counting mechanism, also automatic measuring and registering devices, combined with clockwork; all these in so far as they are not subject to higher rates of duty on account of combination with other materials ..... | 200 00                       | —                                      | <i>Note to Section C.</i> —The nature and quality of the material used for musical instruments does not affect the tariff classification thereof.   |                              |  |
| Electrical wall and standing clocks, not specially mentioned, with movements worked by electricity, also similar clocks with chimes; all these in so far as they are not subject to higher rates by reason of combination with other materials .....   | —                            | 100 00                                 | Parts of musical instruments, recognizable as such, will, if not specially mentioned, pay duty as the musical instruments of which they form part. ( <i>Conventionalized by Treaty with Austria-Hungary.</i> )  |                              |  |
|  |                              |  | Wooden parts of musical instruments are, however, conventionally to be tariffed according to material in so far as the duty which they would thus pay is lower than the duty on the instruments of which they form part. ( <i>Treaty with Austria-Hungary.</i> )  |                              |  |
|  |                              |  | Articles necessary for playing on musical instruments will be treated as parts thereof, e.g., violin bows, drumsticks, etc.   |                              |  |
|  |                              |  | Wire strings, except those covered, will be treated as wire.  |                              |  |
|  |                              |  | <b>D.—TOYS.</b>   |                              |  |
|  |                              |  | 946 Toys of all kinds and parts thereof; also Christmas-tree decorations .....  | 10 00                        | —                                      |
|  |                              |  | <i>Tare.</i> —Cases, 16; casks, 16; bales, 6.   |                              |  |
|  |                              |  | <b>COMMERCIAL RELATIONS WITH CANADA.</b>  |                              |  |
|  |                              |  | ("Nachrichtenblatt für die Zollstellen," No. 5 of 1910.)  |                              |  |
|  |                              |  | By virtue of the Law dated December 13, 1909, concerning the commercial relations with the British Empire, the Bundesrath, at its sitting of the 24th February, 1910, decided that Canadian products coming under Nos. 2, 3, 4, 18, 13, 17, 18, 76, 83, 100, 103, 104, 108, 123, 126, 162, 201, 219, 316, 319, 350, 548, 556, 650, 651 of the General Tariff are to enjoy the most-favoured-nation treatment, from and after the 1st March, 1910. |                              |  |
|  |                              |  | From the same date, the Canadian products which the "Repertoire of the Customs Tariff" classifies under the above cited numbers will receive the full benefit of all reductions or exemptions accorded under existing Commercial Treaties.  |                              |  |

The application of the conventional rates implies all the other advantages connected therewith in reference to clearance (for instance, the reduction of additional duties). On the other hand, all Canadian products coming under some other tariff number will be cleared at the rates and subject to the rules of the General Tariff.

CONVENTION BETWEEN GERMANY AND HAITI OF JULY 2<sup>d</sup>, 1908.

The following goods, the origin of Haiti, are entitled on importation into Germany to the lowest rates of duty:—Cabinet-makers' wood; dye wood; cocoa; coffee; wax; honey.

## STATEMENT SHOWING THE CUSTOMS TREATMENT APPLICABLE TO GOODS IMPORTED INTO GERMANY, ACCORDING TO THE DIFFERENT COUNTRIES AND TERRITORIES OF ORIGIN.

[In force 1st January, 1912.]

(Supplement to the "Nachrichtenblatt für die Zollstellen" No. 1, of January 1, 1912.)

Abbreviations. —C=Conventional Tariff; G=General Tariff.

| COUNTRY OF ORIGIN.   | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.   | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.  | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.   | CUSTOMS TREATMENT. |
|--|--------------------|--|--------------------|---|--------------------|--|--------------------|
| Abyssinia .. ..  | O                  | Canary Islands .. ..   | C                  | Galapagos Islands .. ..   | O                  | Liberia .. ..  | O                  |
| Aden .. ..   | O                  | Cape Colony .. ..  | C                  | Gambia .. ..  | C                  | Liechtenstein .. ..  | O                  |
| Afghanistan .. ..  | G                  | Cape-Sau Juan (Rio Muni) ..  | G                  | Gambier Islands (Mangrove, &c.) .. ..   | C                  | Loanda .. ..   | G*                 |
| Algeria .. ..  | O                  | Cape Verde Islands .. ..   | G*                 | German Possessions:   |                    | Lord Howe Island .. ..   | O                  |
| Albania .. ..  | O                  | Carolina (Thornton) Island ..  | C                  | 1. In Asia: The German  |                    | Luzon Island .. ..   | O                  |
| Alchermas Islands ..   | G                  | Caroline Islands .. ..   | C                  | leasehold Territory of  |                    | Macao .. ..  | G*                 |
| Amboina .. ..  | C                  | Cayman Islands .. ..   | C                  | Kiaut-Chau .. ..  | C                  | Madagascar and its   |                    |
| Ambriz .. ..   | G*                 | Celebes Island .. ..   | C                  | 2. In Africa: German  |                    | Dependencies (Diego  |                    |
| Amirantes .. ..  | C                  | Ceuta .. ..  | G                  | East Africa, Cameroons, Togoland, German South-West   |                    | Suarez, Nossi-Bé, St. Marie, &c.) .. ..  | C                  |
| Andaman Islands ..   | C                  | Ceylon .. ..   | G                  | Africa .. ..  | C                  | Madeira .. ..  | O                  |
| Andorra .. ..  | C                  | Chab-Ubangi-Shari-Chad, part of French Equatorial Africa) ..   | C                  | 3. In Australasia and Polynesia: German   |                    | Madura .. ..   | O                  |
| Angola (Benguela, Loanda, Mossamedes) .. ..  | G*                 | Chafarinas Islands .. ..   | G                  | New Guinea (Kaiser Wilhelm's Land, including Bismarck   |                    | Mahé .. ..   | O                  |
| Anguilla Islands ..  | C                  | Chagos Islands .. ..   | C                  | Archipelago and the German portion of the Solomon Islands, Marshall Islands, Caroline Islands, Palau Islands, Marianae Islands (except Guam), also Samoa (German portion) .. .. | O                  | Malacca .. ..  | O                  |
| Annabon .. ..  | C                  | Chander Nagar .. ..  | C                  | Gibraltar .. ..   | O                  | Malay Peninsula, British Protectorate (Negri Sembilan, Pahang, Perak, Selangor, Johor) | C                  |
| Annam .. ..  | C                  | Channel Islands (Jersey, Guernsey, Alderney, &c.) .. ..  | C                  | Gilbert Islands .. ..   | O                  | Malden Island .. ..  | C                  |
| Antigua .. ..  | O                  | Chile .. ..  | C                  | Gos. Town and Territory   | O                  | Maldives Islands .. ..   | C                  |
| Arabia (except such portions as belong to Asiatic Turkey and Egypt, excluding also Aden, Kameran, the Kuria Muria Islands, Perlin) .. .. | G                  | China .. ..  | G                  | Gold Coast .. ..  | O                  | Malta (Group of Islands)   | O                  |
| Argentina Republic ..  | C                  | Chosen (Corea) .. ..   | C                  | Goza Island .. ..   | C                  | Manahiki Islands .. ..   | C                  |
| Armenia .. ..  | O                  | Cochin .. ..   | C                  | Greece, including Ionian Islands, the Cyclades and the Northern Sporades .. ..  | O                  | Marquesa Island .. ..  | O                  |
| Aruba .. ..  | O                  | Cocino .. ..   | C                  | Grenada and Grenadines  | O                  | Mariane Islands (except Guam) .. ..  | O                  |
| Ascension .. ..  | O                  | Commonwealth of Australia: Australian Continent (New South Wales, Victoria, Queensland, South Australia, Western Australia) and Tasmania, also the Islands belonging to these States .. .. | C                  | Guadeloupe and Dependencies (St. Barthélemy, Desirade, Marie-Galante, St. Martin (Northern part), Les Salinés) ..   | C                  | Marie Galante .. ..  | C                  |
| Auckland Islands ..  | C                  | Comoro Islands .. ..   | C                  | Guam .. ..  | C                  | Marquesas Islands ..   | C                  |
| Austria .. ..  | C                  | Cook Islands (Hervey Islands) .. ..  | C                  | Guatemala .. ..   | G                  | Marshall Islands ..  | O                  |
| Asia Minor .. ..   | C                  | Corico .. ..   | C                  | Haiti .. ..   | G                  | Martinique .. ..   | O                  |
| Australia .. ..  | C                  | Corica .. ..   | C                  | Hawaii (Sandwich Islands): see United States of America.  |                    | Mauritania .. ..   | O                  |
| Azores .. ..   | C                  | Costa Rica .. ..   | C                  | Hokoto (Pescadores) Islands .. ..   | C                  | Mauritius .. ..  | C                  |
| Bahama Islands, including Oafoos, Inagua and Turks Islands .. ..   | C                  | Crete .. ..  | C                  | Honduras, Republic of ..  | C                  | Mayotte Island .. ..   | C                  |
| Bahrain .. ..  | O                  | Cuba .. ..   | G                  | Hong-Kong .. ..   | C                  | Melilla .. ..  | G                  |
| Baleares Islands ..  | O                  | Curaçao .. ..  | C                  | Huahine Island .. ..  | C                  | Mexico .. ..   | C                  |
| Bali .. ..   | O                  | Cyprus .. ..   | C                  | Iceland .. ..   | C                  | Middle Congo (French Equatorial Africa) ..   | C                  |
| Baluchistan .. ..  | C                  | Dahomey .. ..  | O                  | Inagua Islands .. ..  | C                  | Miquelon .. ..   | C                  |
| Banca .. ..  | O                  | Daman, Town and Territory .. ..  | G*                 | Ionian Islands .. ..  | C                  | Molucca Islands .. ..  | C                  |
| Barbados .. ..   | O                  | Danish West Indies .. ..   | C                  | Island of Man .. ..   | C                  | Monaco .. ..   | O                  |
| Barotsche .. ..  | C                  | Darfur (Egyptian Sudan) ..   | C                  | Italy, including the  |                    | Montenegro .. ..   | O                  |
| Barka (Benghazi) ..  | C                  | Denmark (including Faroe, Greenland, and Iceland)  | C                  | Isle of St. Martin ..   | O                  | Montserrat .. ..   | O                  |
| Bassotland .. ..   | C                  | Desirade Island .. ..  | C                  | Ivory Coast .. ..   | O                  | Moresnet .. ..   | O                  |
| Beir or Cherry Island, unoccupied territories in the Arctic Ocean ..   | G                  | Diego Suarez .. ..   | C                  | Jamaica .. ..   | C                  | Mossamedes .. ..   | G*                 |
| Belgian Congo .. ..  | G                  | Din Island .. ..   | G*                 | Japan, including Formosa, Corea (Chosen), Karafuto (South Sakhalin), Pescadores (Hokoto) Islands .. ..  | C                  | Mozambique .. ..   | G*                 |
| Belgium, including the Neutral Zone of Moresnet .. ..  | O                  | Dominica .. ..   | C                  | Jersey .. ..  | O                  | Muscat (Oman) .. ..  | G                  |
| Benghazi (Barka) ..  | O                  | Ellice Islands .. ..   | C                  | Johor (Dschahor) ..   | O                  | Natal .. ..  | C                  |
| Benguela .. ..   | G*                 | Elloby Islands .. ..   | G                  | Kaiser Wilhelm's Land ..  | O                  | Negri Sembilan .. ..   | C                  |
| Bermuda .. ..  | O                  | Egypt, together with the Sinai Peninsula and the Egyptian Sudan ..   | C                  | Kameran .. ..   | O                  | Netherlands .. ..  | C                  |
| Bhago Islands .. ..  | C                  | Erythra .. ..  | C                  | Kermadec Islands ..   | O                  | Nevia .. ..  | C                  |
| Biliton .. ..  | O                  | Etiopia .. ..  | C                  | Kiut - Chan (leasehold Territory) .. ..   | C                  | New Caledonia and Dependencies (Loyalty Island, Wallis Archipelago, &c.) .. ..         | C                  |
| Bismarck Archipelago ..  | O                  | Falkland Islands .. ..   | C                  | Kurlistan .. ..   | O                  | Newfoundland including Labrador .. ..  | C                  |
| Bisan .. ..  | G*                 | Fanning Island .. ..   | C                  | Kuria Muria .. ..   | O                  | New Hebrides .. ..   | C                  |
| Bolama .. ..   | G*                 | Faroe .. ..  | C                  | Kwangtung, Japanese leasehold Territory ..  | G                  | New South Wales .. ..  | C                  |
| Bolivia .. ..  | C                  | Fernando Po .. ..  | G                  | Labrador .. ..  | O                  | New Zealand .. ..  | C                  |
| Borneo (Group of Islands) ..   | C                  | Fiji Islands .. ..   | G                  | Labuan .. ..  | O                  | Nicaragua .. ..  | C                  |
| Brazil .. ..   | G                  | Finland .. ..  | C                  | Laccadive Islands ..  | O                  | Niederbair .. ..   | O                  |
| British East Africa ..   | O                  | France, including Corsica and also Andorra and Monaco .. ..  | C                  | Lagos (Southern Nigeria)  | O                  | Niger Territories ..   | O                  |
| British Guinea .. ..   | C                  | French Equatorial Africa ..  | O                  | Leeward Islands .. ..   | O                  | Norfolk Island .. ..   | C                  |
| British Honduras ..  | C                  | French Guinea .. ..  | C                  | Lee Saintes .. ..   | O                  | Northern Nigeria ..  | C                  |
| British India, including the Andaman, Laccadive and Maldiva Islands, also Baluchistan ..   | C                  | French Guiana .. ..  | C                  |   |                    | Norther Rhodesia ..  | C                  |
| British New Guinea (Territory of Papua) ..   | O                  | French Guinea .. ..  | C                  |   |                    | Norway .. ..   | C                  |
| British North Borneo ..  | C                  | French Guinea .. ..  | C                  |   |                    | Nossi-Bé .. ..   | C                  |
| British Somaliland ..  | C                  | French Guinea .. ..  | C                  |   |                    | Nukabiva Island .. ..  | O                  |
| British West Indies ..   | C                  | French Middle Congo (Equatorial Africa) ..   | O                  |   |                    | Nyasaland .. ..  | C                  |
| Brunei .. ..   | C                  | French Somali Coast and its Dependencies ..  | O                  |   |                    | Obok .. ..   | C                  |
| Bulgaria .. ..   | C                  | French West Indies .. ..   | C                  |   |                    | Oman (Muscat) .. ..  | G                  |
| Cachoe .. ..   | G*                 | Gaboon (French Equatorial Africa) .. ..  | O                  |   |                    | Orange Free State ..   | C                  |
| Cadix Islands .. ..  | O                  |  |                    |   |                    | Pahang .. ..   | C                  |
| Camelia .. ..  | O                  |  |                    |   |                    | Palau Islands .. ..  | C                  |
| Cameroon .. ..   | C                  |  |                    |   |                    | Panama .. ..   | G                  |
| Canada:  |                    |  |                    |   |                    | — Canal Zone .. ..   | G                  |
| For goods specified in the Decision of February 24, 1910 (See following No. 946 of the Tariff) .. ..                                     | C                  |  |                    |   |                    | Paraguay .. ..   | C                  |
| For other goods .. ..  | G                  |  |                    |   |                    | Penab .. ..  | C                  |

\* Imported through Portugal; C.

\* Imported through Portugal; C.



| COUNTRY OF ORIGIN.  | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.  | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.  | CUSTOMS TREATMENT. | COUNTRY OF ORIGIN.  | CUSTOMS TREATMENT. |
|---|--------------------|---|--------------------|---|--------------------|---|--------------------|
| Porto Rico (see the United States of America).  |                    | St. Thomas and Prince's Islands   | G*                 | Salu Islands  |                    | In Africa: Tripoli  |                    |
| Portugal including the Azores and Madeira   |                    | St. Vincent   | C                  | Samatra, group of Islands, including Banca, Billiton and Riau   | C                  | Benghazi (Barka)  | 0                  |
| Portuguese Congo (Congo district).  | G*                 | San Juan (United States of America)   | G                  | Surinam (Dutch Guiana)  | C                  | Turks Island  | 0                  |
| Portuguese East Africa (Mozambique)   | G*                 | Samos   | C                  | Swaziland   | C                  | Tutuila Islands   | 0                  |
| Portuguese Guinea (Bissau, Bolum, Cachco, Bissagos Islands)                           | G*                 | San Marino  | C                  | Sweden  | C                  | Ubangi-Shari-Chad (Part of French Equatorial Africa)  | 0                  |
| Portuguese India  | G*                 | Sarawak   | C                  | Switzerland   | C                  | Uganda  | 0                  |
| Presidios (Centa, Melilla, Alhucemas Islands, Peñon de la Gomera, Chafarinas Islands) | G                  | Scotland  | C                  | Syria   | C                  | Union of South Africa (Cape Province, Orange Free State, Natal, Transvaal), Bechuanaland, Basutoland, Swaziland, Southern Rhodesia, Northern Rhodesia | 0                  |
| Principle Islands (St. Thomas and Principe)   | G*                 | Schagor   | C                  | Tahiti  | C                  | Union or Tokelau Islands  | 0                  |
| Jacensland  | C                  | Senegal   | C                  | Tasmania  | C                  | United Kingdom of Great Britain and Ireland including the Isle of Man and the Channel Islands   | 0                  |
| Rapa Island   | C                  | Senegambian Territories   | C                  | Territory of Papua  | C                  | United States of America (including Hawaii and Porto Rico)  | 0                  |
| Redonda Island  | C                  | Serbia  | C                  | Tient-Sin (Italian leased Territory)  | G                  | Uruguay   | 0                  |
| Reunion   | C                  | Seychelles Islands (Sonth-West Islands)   | C                  | Timor, Dutch portion  | 0                  | Uruguayan Islands (Wallis Archipelago)  | 0                  |
| Riau  | C                  | Seychelles  | C                  | Timor, Portuguese portion   | G                  | Venezuela (United States of America)  | 0                  |
| Rio de Oro  | G                  | Shari (Ubangi-Shari-Chad, part of French Equatorial Africa)                         | C                  | Tobago  | C                  | other Islands belonging thereto   | 0                  |
| Rio Muni (Cape San Juan)  | G                  | Siain   | C                  | Togoland  | C                  | Victoria  | 0                  |
| Rotumah Island  | C                  | Sierra Leone  | C                  | Tonga Islands   | C                  | Virgin Islands  | 0                  |
| Roumanian   | C                  | Sinai Peninsula   | C                  | Tonking   | C                  | Walof French Equatorial   | 0                  |
| Rurutu Island   | C                  | Singapore   | C                  | Transvaal   | C                  | Walvis Bay  | 0                  |
| Russia in Europe and Asia   | C                  | Society Islands (Tahiti, &c.)   | C                  | Trinidad  | C                  | Wallis Archipelago (Uvea Islands)   | 0                  |
| Saba  | C                  | Spain, including the Balearic, Pitiusen and Canary Islands                          | C                  | Tripoli   | C                  | Weihaiwei   | 0                  |
| St. Barthelémy  | C                  | Spanish Guinea (Rio Muni (Cape San Juan), Fernando Po, Annabon, Corisco and Kiokey) | G                  | Tristan da Cunha  | C                  | Western Australia   | 0                  |
| St. Christopher (St. Kitts)   | C                  | Spitzberg (Unoccupied Territory in the European Arctic Ocean)                       | G                  | Tua-Motu Islands  | C                  | Windward Islands  | 0                  |
| St. Croix   | C                  | Sporades  | C                  | Tubuai Islands  | C                  | Yamoo   | 0                  |
| St. Eustache  | C                  | St. Barbuck Island  | C                  | Tunis   | C                  | Zanzibar  | 0                  |
| St. Helena  | C                  | Strait Settlements  | C                  | Turkey:   |                    |   |                    |
| St. John  | C                  | Sudan   | C                  | In Europe, including Crete  | C                  |   |                    |
| St. Kitts   | C                  |   |                    | In Asia (Asia Minor including Samos, Southern Sporades, Armenia, Kurdistan, Syria, &c. (except Cyprus), the Possessions in Arabia, on the Persian Gulf and on the Red Sea, excluding the Sinai Peninsula) | C                  |   |                    |
| St. Lucia   | C                  |   |                    |   |                    |   |                    |
| St. Marie Island (Madagascar)   | C                  |   |                    |   |                    |   |                    |
| St. Martin  | C                  |   |                    |   |                    |   |                    |
| St. Pierre  | C                  |   |                    |   |                    |   |                    |

\* Imported through Portugal: C.

† Except favours granted by the Commercial Treaties in force with Japan and Sweden.

\* Imported through Portugal: C.

## SOUTH-WEST AFRICA (FORMERLY GERMAN POSSESSION)

The Customs and Excise Duties and Regulations at present in operation in the Union of South Africa are now operative throughout the Protectorate of South-West Africa (Proclamation No. 6 of 1917).

## WEST AFRICA (FORMERLY GERMAN)

## CAMEROONS

## ORDINANCE OF SEPTEMBER 10, 1913, RELATING TO THE CUSTOMS TARIFF.

§ 1.—The duties shall be levied in accordance with the following Tariff:

## A.—IMPORT DUTIES.

|  | Mks. pfg.                    |
|--|------------------------------|
| Alcoholic liquors with an alcoholic content of up to 50 per cent. Tralles, inclusive, except wine with a spirit content of not more than 25 per cent., and except sparkling wine, and beer   | 3 00                         |
| And for every 1 per cent. of alcoholic content in excess of 50 per cent.   | 0 10                         |
| Alcoholic or ethereal perfumery and cosmetics in so far as they are not, by reason of their composition, price, and exterior make-up, destined exclusively or chiefly for the use of non-native persons or excepted by special Proclamation of the Governor; and also non-alcoholic or ethereal medicines, in so far as they are not included in paragraph 8 of the list of duty-free articles | 3 00                         |
| Wines and similar vinous beverages—  |                              |
| (a) Containing not more than 15 per cent. of spirit, 10 % ad val.  |                              |
| (b) Containing more than 15 per cent., but not more than 25 per cent. of spirit  | 0 50                         |
| (c) Containing more than 25 per cent. of spirit  | Dutiable under Tariff No. 1. |
| Sparkling wines—   |                              |
| (a) In bottles containing up to 0.50 litre inclusive   | 0 50                         |
| (b) In bottles containing more than 0.50 up to 1 litre inclusive   | 1 00                         |
| (c) In receptacles containing more than 1 litre  | 1 60                         |
| Beer—  |                              |
| (a) In bottles containing up to 0.50 litre inclusive   | 0 05                         |
| (b) In bottles containing more than 0.50 up to 1 litre inclusive   | 0 10                         |
| (c) In receptacles containing more than 1 litre  | 0 13                         |
| Hand fire-arms of all kinds  | 10 00                        |
| Power and cartridges of all kinds  | 1 00                         |
| Rice   | 20 00                        |
| Dried fish   | 50 00                        |
| Tobacco, unmanufactured  | 60 00                        |
| Textile wares of all kinds   | 15 % ad val.                 |
| Iron wares of all kinds  | 20 %                         |
| All other articles except those which are expressly designated in the Free List  | 10 % ad val.                 |

## B. EXPORT DUTIES.

|   | Mks. pfg. |
|---|-----------|
| 1. Rubber, except plantation rubber exempt from duty under special provisions | 0 40      |
| 2. Ivory, crude or manufactured   | 2 00      |
| 3. Cattle—  |           |
| a. Neat cattle, female  | 20 00     |
| b. " male   | 10 00     |
| c. Calves   | 5 00      |
| d. Horses   | 20 00     |
| e. Asses  | 3 00      |
| f. Sheep and goats  | 1 00      |
| 4. Kola nuts, fresh   | 1 00      |

## LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

1. Wares and goods landed owing to sea accident or damage, provided the same be subsequently re-exported.
  2. All articles imported for use by the Imperial Admiralty and the Imperial Postal service, and also appliances and other articles intended for the construction, working and maintenance of wireless and cable telegraph stations.
  3. All articles imported by Christian missions, religious communities, invalid establishments and sanatoria, to be used immediately in Divine worship, education and in nursing the sick.
- The Governor is empowered, subject to the previous sanction of the Chancellor of the Empire (Imperial Office for the Colonies), to grant other reductions of duties to missions at work in the Protectorate and not engaged in trade. These reductions are not to exceed 2,500 marks per year.
4. Machines and implements of all kinds, transmission belts, lifting jacks, lifting appliances, runs, finished parts of machines, except screws, bolts, nuts, nails and brails; materials for the permanent way of railways; instruments fit only for cultivating and preparing products of the soil or to be used in raising stock, poultry, and bees, or for fishing.
  5. Means of conveyance of all kinds: ready for use, and finished spare parts thereof, complete accessories required for the use of means of conveyance, and also suit fit for the working and repair thereof, harness and saddlery.
  6. Lime, cement, corrugated sheet iron, washers and nails for corrugated iron, roofing material and similar roofing materials, steel rods, expanded metal in the shape of wire netting, &c. for reinforcing concrete, wrought iron, shaped and steel for building partition frames, joists, roofs and staircases, window glass.

Physical, astronomical, chemical, mathematical, optical and similar instruments intended for scientific purposes; spy glasses, opera glasses and other ("fernsegläser"); photographic apparatus; typewriters and cutting machines; complete accessories and duplicate parts for the classes specified in this number.

Medical instruments and apparatus, medicines and disinfectants mentioned in the German pharmacopoeia or in a list to be drawn up and published annually by the Sanitary Officer of Health; surgical instruments and similar articles for domestic use and trousseaus.

No special application: Articles for domestic use and trousseaus (as furniture, household effects, wearing apparel, made-up linen), intended for their own use and for permanent stay by Europeans or persons assimilated to them, coming into the Protectorate to settle or to reside.

Hand baggage of European travellers or persons assimilated to them, and wearing apparel, linen and the like, reasonable articles in small quantities, to be imported by travellers for their own use, travelling articles of persons coming in the Protectorate only for making a journey (e.g., who have, therefore, no fixed residence therein; regulation arms officers of the colonial troops).

Used clothing and linen, not intended for sale, imported before or after the owner's arrival.

Bags, other containers and packages imported to be used in packing for export or which are re-imported from abroad after having been used for exportation. In the former case the Customs shall require of the articles having been re-exported within a period to be fixed by them and, if they deem it, a guarantee for payment of import duties. These formalities may be dispensed with if the containers, etc., have already served for the same purpose, and if they are unintentionally intended for the re-exportation of merchandise.

Live animals of all kinds, including poultry; fresh meat, fresh fish, fresh fruits and vegetables, fresh fruit, fresh vegetables.

Mammals and fertilizers.

Coal, coke, patent fuel, benzine, benzol and other combustible oils, lubricating oils, mineral lubricating oils, mineral products of the earth, intended for motors, in accordance with special provisions to be enacted.

Mineral waters.

Printed books, paper printed or written upon, i.e., literary works, printed or written in any language, and printed paper not prepared to be subsequently filled up or completed.

Coffins, tombstones, and funeral ornaments.

Coin and paper currency of a legal tender in the Protectorate.

Soluble alcohol, i.e., alcohol to burn in a solid state; liquid alcohol, subject to special control.

Products of the African soil, liable to an export duty on leaving the colony territory.

On special application and subject to the sanction of the Governor, articles for forming collections and by State or municipal museums or for the purpose of presenting to Europeans or persons assimilated to Europeans, dried spirits for preserving specimens; in regard to such spirits, special measures shall be adopted in each case.

Sample cards and samples in lengths or otherwise only capable of being used as such.

Under special control, plantations may obtain from the Governor, during the first three years following the date of entry into operation of the present list of exemptions and during three months in each year authority to import free of duty rice and dried fish as food for the labour employed in the plantations, to an amount to be fixed annually by the Governor according to the number of workmen employed as shown in the books for the previous year.

Spices for agricultural research, subject to the special measures of control to be adopted in each case.

This Ordinance shall enter into force on the 1st October, 1911.

#### PROHIBITED IMPORTS.

Foreign dollars may only be imported in the Protectorate subject to the authorisation of the Governor. All contraventions shall be liable to a fine not exceeding 500 marks, or, in case of non-payment, to imprisonment, and the coins shall be forfeited. The importation of cowries into the Protectorate is also prohibited.

Regular of the Governor of the Cameroons, dated September 10, 1906, relating to the importation of, and trade in, War Material.

Until further notice, the importation of, and trade in, war material prohibited in the following parts of the Protectorate: in the districts of Ossidinge on the right bank of the River Cross, of

Fontendorf-Tinto, Johann-Albrechtshöhe North of the Manengouba mountain, of Bamenda, and Lomie, and in the territory of Njong beyond Akonklong.

2. In case of doubt, the Local Administrative Authority shall determine the limits of territory covered by the prohibition.

3. The previous ordinances prohibiting the importation of, and trade in, war material, in other parts of the Protectorate, are cancelled.

4. The general prohibition to import muzzle-loading guns and trade gunpowder continued in Ordinance dated April 11, 1905, is maintained. The exportation of ivory is subject to a duty of 2 Marks per kilo.

Ordinance of the Governor of the Cameroons dated October 24, 1904, amending the Customs Tariff in the portions of the territory of the Cameroons Protectorate included in the Western zone of the Convention Basin of the Congo.

§ 1.—Schedules A and B to Ordinance dated April 1, 1899, together with the modifications and additions made to such schedules shall cease to be in force from and after March 31, 1905.

§ 2.—The following Customs tariff shall from and after the same date enter into operation in regard to the territory referred to in § 1 of the said Ordinance:

#### TARIFF OF IMPORT DUTIES.

|  |        |
|--|--------|
| 1 Spirits: Rum, Geneva, alcohol, and other alcoholic liquids, neither sweetened nor mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer:                     | Marks. |
| a. Of a strength up to 50° Tralles inclusive   | 0 75   |
| b. For every degree in excess, an additional duty of   | 0 05   |
| 2 Spirits: Rum, Geneva, alcohol and other alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer as, for instance, all liqueurs | 1 00   |
| 3 All other goods not being included in the free list  | 10 %   |

The value serving as a basis is that established in the invoice intended for clearance through the port. Customs-house in the port of importation, and is to include freight and other charges. Should it be impossible to produce the invoice for imported goods, the value for the purposes of clearance shall be ascertained and declared by the importer in concurrence with the Customs.

#### LIST OF DUTY-FREE ARTICLES.

Boats and craft, steam engines, machinery for industrial or agricultural purposes, also tools of trade and agriculture, shall be exempt from import duties until further orders.

Locomotives, wagons and railway stock shall be free of duty during construction of the lines and up to the date when they are opened to traffic.

Scientific instruments and those of precision, as well as articles connected with Divine Worship or humanitarian purposes, also travelling effects for the personal use of travellers and persons coming to settle in the Protectorate shall be exempt from duty.

#### TARIFF OF EXPORT DUTIES.

|   |        |
|---|--------|
| 1 Ivory and caoutchouc  | Marks. |
| 2 Earthenware, coffee, red copal, white copal (of inferior quality), palm oil, palm nuts and sesame | 10 %   |
|   | 5 %    |

The values to serve as bases for collecting the export duties on ivory and caoutchouc shall be the following:

|  |       |
|--|-------|
| Ivory in pieces, ends etc.               | 12 80 |
| Tusks weighing less than 6 kilogrammes   | 12 80 |
| Tusks weighing 6 kilogrammes and upwards | 16 80 |

*Note.*—No elephants' tusks weighing less than two kilos, shall be bought, sold, disposed of or dealt in. The exportation of the tusks referred to is only allowed subject to a special authorisation from the Governor.

|  |     |      |
|--|-----|------|
| Caoutchouc   | do. | 4 00 |
| <i>Note.</i> —Rubber harvested in plantations remains free of duty upon compliance with the special regulations to be enacted by the Governor as regards its quality, storage, packing and shipment. |     |      |

These evaluations are subject to revision from year to year according to market prices on the African Coast and subject to conditions according to any guarantee to trade.

#### TOGOLAND

Ordinance of March 24, 1910, establishing a new Customs Tariff.

1.—Import duties shall be levied in accordance with the Customs and hereunto annexed.

2.—The present Ordinance shall enter into force on the 1st April, 1910. From and after the same date, all Ordinances and Notifications of the Governor of Togoland are repealed.

#### A.—IMPORT DUTIES.

| GOODS.   | Duties. | Marks. |
|--|---------|--------|
| Spirits and alcoholic liquids of all kinds, except non-sparkling wines, sparkling wines and beer   |         |        |
| A.—Spirits and alcoholic liquids, neither sweetened nor mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer: |         |        |
| a. Of a strength of 50° Tralles  | 0 80    |        |
| b. Of a strength above 50° Tralles, per degree in excess   | 0 01    |        |
| c. Of a strength under 50° Tralles, per degree under   | 0 01    |        |
| B.—Spirits and alcoholic liquids, sweetened or mixed with any substance so that the alcoholic strength cannot be ascertained by means of the alcoholometer           | 1 20    |        |
| Tobacco  | 0 50    | kilo.  |
| Salt   | 0 02    | "      |
| Sugar  | 0 05    | "      |

| Nos. | GOODS.   | Duties. | Marks. |
|------|--|---------|--------|
| 5    | Petroleum and illuminating oils                                    | litre   | 0 05   |
| 6    | Firearms   | each    | 3 00   |
| 7    | Gunpowder  | kilo.   | 1 00   |
| 8    | Fish of African origin, dried, salted, smoked, cooked or fried     | 0 05    |        |
| 9    | All other articles, not expressly designated as being free of duty | ad val. | 10 %   |
| 10   | Wines of all kinds, and similar beverages containing wine:         |         |        |
| a.   | Containing not more than 15% of alcohol                            | ad val. | 10 %   |
| b.   | Containing more than 15% but not more than 25% of alcohol          | litre   | 60     |
|      | Containing more than 25% of alcohol (dutyable under No. 1 B).      |         |        |

*Note.*—In order to ascertain the duties to be levied on gin imported in glass bottles packed in cases, 1½% of the quantity shipped shall be deducted to compensate the loss resulting from the breakage of bottles during the voyage or at the time of landing.

On importation of rum, alcohol, petroleum and other dutiable goods, so long as these goods remain under Customs supervision, estimates will be made, at the request and expense of the importer, for loss during the voyage or at the time of landing, and the amount shall be deducted at the time of clearance.

## B. LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

1. All articles imported by the Government.
2. All articles imported for use by the Imperial Admiralty and the Imperial Postal service, also machines, implements and articles of all kinds intended for the construction, working and repair of wireless telegraphs and submarine cables.
3. All articles imported by Christian Missions, religious communities, invalid establishments and sanatoria, to be used directly in Divine Worship, education and in nursing the sick.
4. Machines and instruments, materials and working plant, directly intended for building and repairing the roads or for building, repairing and operating railways and other means of public conveyance.
5. Hand baggage of European travellers or persons assimilated to them, also articles of adornment or of current use, suitable to be worn on the person, and intended for the use of travellers.
6. Wearing apparel, linen, consumable articles in small quantities, and for a value not exceeding 5 marks, imported by travellers for their own use.
7. Used clothing and linen, not intended for sale.
8. Ferriars.
9. Containers and packing, imported as sub-st., empty cases or casks, even in shooks, empty bottles, bags, hugging, tarred cloth and hoop iron.
10. Live animals of all kinds, including poultry; fresh meat and fresh fish.
11. Seeds and live plants.
12. Machines of all kinds, also water pumps, finished spare parts and appurtenances therefor, with the exception of sewing machines, typewriters, calculating machines and talking machines, scales (weighing apparatus), washing and wringing machines, meat-chopping machines, ice cream machines and knife cleaning machines; agricultural implements including apparatus necessary for breeding.
13. Machinery for mining operations and for the sinking of artesian wells, and their spare parts.
14. Plant for portable railways, freight waggon and boats for carrying goods, motor vehicles and motor cycles of all kinds, finished spare parts of the same and appurtenances necessary for the working of motor vehicles and motor cycles and suitable exclusively for the use and equipment thereof.
15. Coal, coke and patent fuel, including charcoal.
16. Physical, astronomical, chemical, mathematical, optical and similar instruments for scientific purposes; also articles imported by scientific establishments (Germany) for scientific research, and addressed to physicians or other persons, more especially bottles for collections and liquids for the preservation of specimens of natural history.
17. Medical instruments and apparatus, dressing and medicines, the latter so far as they are specified in the *Pharmacopoeia Germanica*.
18. Printed books, or manuscript, maps, music, paper wholly printed, written upon or lithographed.
19. Ice.
20. Mineral waters, artificial or natural.
21. Filters.
22. All articles to be used as personal wearing apparel by officials, European employees, and officers of the Government, officials of the Imperial Postal service, also by hospital sisters and nurses; except linen.

23. Coffins and parts thereof, tombstones and funeral ornaments.
  24. Samples made and samples in cuttings or specimens, to be used exclusively as samples.
  25. Coins and banknotes of any value. (Maria Theresa thalers are not considered as coins free under No. 25 of the Present Free List and are dutiable according to No. 9 of the Tariff.)
  26. Ivory, rubber, rubber, palm kernels, palm oil, kola, maize and other West African agricultural produce, when ground.
  27. Solidified alcohol, namely, alcohol for burning in a solid condition; liquid alcohol for burning, under special control.
- The following regulations are in force with regard to the importation of fire-arms, gunpowder and ammunition. The importation of these goods can only be carried on by sea. Importation across the frontiers is only allowed under a special permit accorded by the Administration, and such a permit must only be given for a specified number of fire-arms and a specified quantity of gunpowder, and only if ample security be given that the goods to be imported will not be sold or otherwise supplied to third persons.

The importation of rifled and non-rifled muzzle-loaders with percussion caps and especially of the so-called cap-guns, is prohibited.

Contravention of these regulations is punishable with confiscation of the imported goods, and with imprisonment for a period not exceeding three months, or with a fine not exceeding 5,000 marks, with or without imprisonment.

Until further orders the importation from Europe of horned cattle and fowls of all kinds is prohibited.

## EXPORT TARIFF.

Ordinance of the Governor of Togoland, dated December 31, 1904, relating to the exportation of cattle, &c.

§ 1.—The exportation of neat cattle, sheep, goats, pigs and poultry, is prohibited, whether by sea or land.

§ 2.—The Government may, however, authorize the exportation of such animals. The export permit issued for that purpose shall be subject to the following taxes:

5 marks in the case of neat cattle;

0.25 " " " small cattle;

0.25 " " " poultry.

Such taxes shall be levied by the Customs in their respective districts, and elsewhere by the proper local authorities.

§ 3.—In special cases, the Government may grant a reduction of, or exemption from, the duties leviable under § 2.

§ 4.—Persons contravening the present Ordinance shall be liable to a fine not exceeding 1,000 marks, or to an imprisonment not exceeding 3 months.

The export of wood is only permitted subject to the consent of the District Commissioner, and the same regulation is applicable to the felling of wood for industrial purposes on land which is not private property.

Nutwood may not be exported from the Protectorate, under penalty of a fine not exceeding 1,000 marks, or imprisonment for not more than three months, with or without the fine.

## EAST AFRICA (FORMERLY GERMAN).

## CUSTOMS TARIFF.

In force April 1, 1904.

Notification of the Governor of East Africa, dated December 28, 1904, respecting the adoption of the money called "Heller."

In accordance with § 2 of the Ordinance issued by the Chancellor of the Empire on February 28, 1904, and in accordance with the monetary system employed in German East Africa, and in pursuance of the notification dated April 18, 1904, the rupee of 100 heller shall substitute the rupee of 100 pesas from the 1st April, 1905.

From the same date, the new copper coins (1 heller and ½ heller) shall be accepted for all payments both in the Public pay offices and in private trade, up to an amount of 2 rupees.

## I.—IMPORT DUTIES.

|  | Rup. Heller.   |
|--|----------------|
| 1. Spirits of all kinds, alcoholic essences and perfumery .....  | litre 1 00     |
| Note 1.—In ascertaining the capacity of bottles, jugs, &c., fractional parts of a tenth of a litre contained therein are to be reckoned as a full tenth, and the whole capacity estimated accordingly. |                |
| Note 2.—Spirits and alcoholic essences for medicinal purposes are to be free of duty.  |                |
| Note 3.—Alcohol unfit for consumption (denatured), as well as sulfidated alcohol, is exempt from duty.   |                |
| 2. Sparkling wines .....   | per tot. 1 00  |
| 3. Still wines—  |                |
| (a) In bottles .....   | " 0 35         |
| (b) In casks and other receptacles containing more than 2 litres .....   | litre 0 25     |
| Note to Nos. 2 and 3.—Half bottles are to pay half the duties on full bottles.   |                |
| 4. Beer of all kinds—  |                |
| (a) In bottles .....   | bot. 0 10      |
| (b) In casks and other receptacles, containing more than 2 litres .....  | litre 0 10     |
| 5. Rice, unhusked .....  | 100lbs. 0 70   |
| 6. " husked .....  | " 100 1 00     |
| Note to Nos. 5 and 6.—Mixtures of husked and unhusked rice are to be dutiable as husked rice.  |                |
| 7. <i>Chiroko</i> (beans) .....  | " 100 1 00     |
| 8. <i>Mama</i> , maize, beans, and all other kinds of grain and pulse, not elsewhere mentioned .....   | " 100 0 50     |
| 9. Raw tobacco, and tobacco prepared and packed in the native manner .....   | lb. gross 0 20 |
| 10. Cigars and cigarettes .....  | " net 0 50     |
| 11. All other manufactured tobacco .....   | " 0 40         |
| Note to Nos. 10 and 11.—Duty on manufactured tobacco imported in boxes, &c., may be calculated either on the gross weight, with a tare allowance of 20 per cent., or on the ascertained net weight,    |                |

1 rupee = 100 heller.

|  | Rup. Heller. |
|--|--------------|
| 12. Opium, hemp, hashish .....   | ad val. 25%  |
| 13. Salt .....   | 100lbs. 0 25 |
| 14. Firearms, parts thereof and ammunition:  |              |
| (a) Breech loaders with rifled barrels (rifles, double-barrelled guns with only one rifled barrel) ..... | each 15 00   |
| (b) Breech loaders with non-rifled barrels (shot guns) .....   | " 10 00      |
| (c) All firearms not falling under (a) or (b) (muzzle loaders, pistols, revolvers, &c.) .....            | " 5 00       |
| (d) Parts of firearms of all kinds (locks, barrels, stocks, &c.) .....                                   | ad val. 15%  |
| (e) Ammunition, cartridges, powder, shot (cartridge cases, percussion caps, &c.) .....                   | ad val. 15%  |
| 15. All other articles, except those expressly specified in the free list .....                          | ad val. 10%  |

Extract from the Ordinance of the Governor of East Africa, dated May 12, 1904, affecting the Excise duty on salt.

§ 1. Salt intended for consumption in the Customs Territory of East Africa shall be charged with an Excise duty of 14 Rupees per 100 retail gross weight.

§ 2. Salt imported from a country not included in the Customs Territory is also subject to this duty, which will be levied at the same time as the import duty, viz. 13 of the Customs Tariff, dated June 13, 1903, the quantities under 20 retail shall be free from both import and consumption duties.

§ 6. Salt for agricultural and industrial purposes, rendered unfit for human use (denatured) is exempt from the Excise duty on production of documents deemed sufficient (order note or consignee's receipt) to prove the purpose for which it is imported.

§ 7. Salt produced in the Customs Territory is exempt from the Excise duty on exportation, provided the exportation thereof be proved by a certificate from the office of clearance outward.

The provisions of the Customs Ordinance relating to temporary importation and transit shall apply to the collection and refund of the tax on salt imported or crossing in transit.

§ 10. The present Ordinance shall enter into operation in the districts of the Coast on the 1st October, 1904, and, in the other districts, on a date to be fixed hereafter.

## FREE LIST.

The following articles are free of import duty:—  
Ivory, and other tusks and bones; horns; hides and skins; tortoise shell; living animals of all kinds; crocodiles; coral; orchilla; copra; seeds and living plants; fertilising and disinfecting substances and coagulating material; agricultural implements and implements intended for use in tanning rubber trees, such as buckets, knives, brushes; agri-

† Rice, utama, co-sa-zins, and similar products are not to be regarded as rice.



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cultural, mining, and industrial machinery, and repairing pieces; means of transport, and repairing pieces; scientific instruments; surgical instruments and apparatus, medicines and bandages; printed books, paper printed or written on; pictures, framed or not; statues; grave-stones, &c.; foreign gold coin; uniforms; samples without value; articles for the use of Christian missions, hospitals, &c.; corbel fence wire, machinery, tools, and materials directly imported for the construction of roads, railways, &c.

## II.—EXPORT DUTIES.

|  |             |
|--|-------------|
| 1. Ivory .....   | ad val. 15% |
| 2. Hippopotamus and wild boars' teeth .....  | " 15%       |
| 3. Horns of the buffalo, eland, <i>Kudu</i> , and <i>ropp</i> -antelope .....  | "           |
| Head of horns .....  | 5 00        |
| Single horn .....  | 1 00        |
| 4. Rhinoceros' horns .....   | ad val. 15% |
| 5. Horns of other wild animals —   | "           |
| Head of horns .....  | 2 00        |
| Single horn .....  | 1 00        |
| 6. Horns of domestic animals .....   | ad val. 12% |
| 7. Raw hides and skins of the giraffe, zebra, rhinoceros, and parts thereof .....  | " 15%       |
| 8. Raw hides and skins, unenumerated .....   | " 12%       |
| 9. Tortoise-shell .....  | " 12%       |
| 10. Coriols and other shells .....   | " 7%        |
| <i>Note to Nos. 1-10.</i> —Articles manufactured from the raw products enumerated in Nos. 1-10 are dutiable as the raw products. |             |
| 11. Living animals—  | "           |
| (a) Horses .....   | Each 25 00  |
| (b) Mules .....  | " 20 00     |
| (c) Assees ( <i>Muskas</i> ) .....   | " 20 00     |
| (d) Assees (half-bred and <i>W. Namamere</i> ) .....   | " 7 00      |
| (e) Male cattle .....  | " 8 00      |
| (f) Female cattle .....  | " 20 00     |
| (g) Sheep and goats .....  | " 1 00      |

## SAMOA (FORMERLY GERMAN).

Ordinance of July 1, 1901.

SOLE §. All Customs duties, dues, taxes and other accessory receipts, hitherto collected on behalf of the Government in American dollars, shall, from and after the date of this Ordinance, be levied in marks (British sovereigns and half sovereigns, however, are to be legal tender at the rate of exchange fixed by the Government), according to the following tariff:

## IMPORT DUTIES.

|  | M. pf.      |
|--|-------------|
| 1. Ale, porter and beer .....                            | litre 0 20  |
| 2. Spirits .....   | " 2 50      |
| 3. Wines, other than sparkling .....                     | " 0 50      |
| 4. Wines, sparkling .....                                | " 1 40      |
| 5. Tobacco .....   | kilog. 5 50 |
| 6. Cigars .....  | " 9 00      |
| 7. Sporting arms .....                                   | each 16 00  |
| 8. Gunpowder .....                                       | kilog. 2 50 |
| 9. Goods of all kinds except those above specified ..... | ad val. 12% |

Notification of the Governor of Samoa, of August 31, 1907, levying a transit duty.

§ 1.—Goods landed at the Apia custom house and afterwards re-exported without having passed customs clearance, are liable to transit duty.

## NEW GUINEA (FORMERLY GERMAN)

MONEY, WEIGHTS AND MEASURES.—Same as Great Britain.

## CUSTOMS TARIFF ORDINANCE, 1916,

Which has been issued by the Administrator under the British Military Administration of the Colony.

(The present Ordinance repeals the Customs Tariff previously in operation.)

## IMPORT DUTIES.

| Nos.   | Articles.  | £ s. d.          |
|--|--|------------------|
| 1.   | Cigars .....   | per 1,000 0 10 0 |
| 2.   | Cigarettes .....   | " 0 10 0         |
| 3.   | Broken boxes and smaller quantities <i>pro rata</i> .                        | "                |
| 4.   | Tobacco, and all unspecified tobacco manufactures .....                      | per lb. 0 1 6    |
| <i>If in cases 20% deduction from gross weight is allowed.</i> |  |                  |
| 5.   | (a) Spirits, strong spirituous liquors and essences containing alcohol ..... | per gall. 0 9 0  |
| <i>If price does not exceed 23s. per gall.:</i>                |  |                  |
| 6.   | (b) Sweet wines, port, sherry .....  | " 0 5 9          |
| 7.   | (c) Champagne .....  | " 0 5 9          |
| <i>If price exceeds 23s. per gall. .... ad val.</i>            |  |                  |
| 8.   | All other unspecified wines (i.e., hock, claret &c.) .....                   | per gall. 0 3 0  |
| <i>If price does not exceed 14s. per gall. .... ad val.</i>    |  |                  |
| 9.   | " exceeds 14s. per gall. ....  | 30%              |
| 10.  | Beer and other fruit wines .....   | per gall. 0 1 0  |
| 11.  | Cider and other fruit wines .....  | per gall. 0 1 3  |
| 12.  | Opium .....  | per lb. 2 10 0   |
| 13.  | All other goods not mentioned in the free list .....                         | ad val. 10%      |

## FREE LIST.

The following articles may be imported free of duty:—

- 1 All goods imported by or for the Government.
- 2 All goods imported by or for the Navy or postal authorities.

\* A deduction of 5% is allowed with regard to items Nos. 4, 5, 6 and 7 on all bottled liquors where the quantity is 100 bottles or more.

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| (b) Zebras, giraffes, eland and antelopes .....                                   | Each 10 00        |
| (c) Fowls .....   | " 0 10            |
| (d) Parrots .....   | " 1 00            |
| (e) Ostriches .....   | " 1000 00         |
| 12. Fresh meat .....  | ad val. 15%       |
| 13. Sharks' fins .....  | " 10%             |
| 14. Casenthouse .....   | 100 lbs. 18 00    |
| <i>Note.</i> —Casenthouse obtained from plantations is to be free of export duty. |                   |
| 15. Copal .....   | " 15%             |
| 16. Woods of all kinds, worked or not:—   | "                 |
| (a) Mangrove wood .....   | cub. metre 0 50   |
| (b) All other woods .....   | " 1 50            |
| 17. Mat-weed, palm leaves, mats, hush sacks & baskets .....                       | ad val. 5%        |
| 18. Native tools .....  | " 10%             |
| 19. Wax .....   | " 2%              |
| 20. Sugar-cane and its products .....   | " 5%              |
| 21. Salt .....  | " 10%             |
| 22. Plants of size: Bulbets .....   | each 0 10         |
| Young plants .....  | " 0 25            |
| 23. Ostrich eggs .....  | " 75 00           |

Goods in transit through the Protect rate may be exempted from the payment of import and export duties on payment of a fee to be fixed, and observance of special regulations to be issued by the Governor of the Colony.

## STATISTICAL FEE.

Goods exempt from duty, either on importation or exportation, are subject to a statistical fee of 8 pence for every 100 rupees, or part of 100 rupees, of the value of the goods. Exception is made in the case of certain articles specified in the Ordinance, including consignments of a value of less than 5 rupees.

Extract from the Ordinance of the Governor of East Africa, dated August 4, 1904, respecting the importation of cotton seed.

Cotton seed is prohibited to be imported from America. Importation of cotton seed from other origin can only take place via Tanganyika, and upon production of a certificate from the Agricultural Biological Institute at Awan, to the effect that said seed does not contain boll-weep or other noxious insects.

§ 2.—Said duty is fixed as follows:—

(a) For cargoes of timber  $\frac{1}{2}$  mark per 100 English ft., any fraction of 100 ft. being taken as a unit.

(b) For all other goods,  $\frac{1}{2}$  mark per package.

§ 3.—The duty will have to be paid prior to the goods being removed from the custom house at Apia.

The importation of cocoa seed and cocoa plants from Ceylon and the Dutch East Indies is prohibited, and importation from other countries is only permitted subject to previous permission of the Government.

The importation is prohibited, until otherwise ordered, of poultry from New Zealand, Fiji, and Tonga. (Ordinance of July 21, 1908.)

Except under special permit, the importation of all kinds of animals, other than domestic animals, is prohibited.

Under the name of domestic animals, this Ordinance includes horses, mules, oxen, neat cattle, swine, goats, dogs, cats and poultry of every description.

On the importation of domestic animals it will be necessary, prior to landing, to produce to the Customs a certificate from the competent sanitary authorities of the place of origin. (Ordinance of February 16, 1909.)

The importation of air guns and pistols is prohibited from and after Jan. 1, 1912.

Export duties are abolished.

2 All goods imported by missions for use in their religious services; by hospitals for medical purposes; and by schools for educational purposes.

4 Spirits for scientific purposes.

5 Scientific, chemical, mathematical and optical instruments.

6 Medical instruments, appliances and drugs.

7 Methylated spirits (not for consumption).

8 Automobiles, carriages, transport wagons and water craft.

9 Machinery (all parts).

10 Chemicals, oils, petrol, ropes, canvas, rails, water pipes, tanks, copper plates, corrugated iron, coal and timber, if used for machinery.

11 Tools and implements brought in by artisans.

12 Household goods, requisites and personal effects of settlers and colonists.

13 Rice, salt beef, dried and salted fish.

14 Cattle for breeding or transport, seeds, gum, live plants, disinfectants, feed for cattle, harness (all descriptions), wire and wire netting.

15 Agricultural machinery and implements.

16 Hand luggage of Europeans (Japanese included) and travellers (commercial).

17 Clothes, underwear, travelling necessities, canvas, small supply of plates, few provisions &c. as carried by tourists.

18 Personal wearing apparel (must have been worn, not imported for sale), clothes.

19 Uniforms for Government officials.

20 Packing cases and all material used for packing.

21 Printed matter, books, labels, advertisements &c.

22 Tombstones, coffins and ornamental work for tombs.

23 Coin and paper money for local circulation.

24 Samples.

25 Pictures (with or without frames) and statues.

26 Water filters.

27 Timber, steel, iron, corrugated galvanized iron, cement, ready-made houses, and all building material.

28 Ice.

29 Mineral waters.

## KIAOCHOW (FORMERLY GERMAN)

ORDER OF THE IMPERIAL GOVERNOR AT TIENTSIN, OF DECEMBER 2, 1905, ESTABLISHING THE CUSTOMS REGIME APPLICABLE IN THE PROTECTORATE OF KIAOCHOW.

## I.—GENERAL PROVISIONS.

§ 1.—All merchandise imported into the Protectorate, by sea or exported therefrom, shall be liable to the import and export duties appearing in the Tariff (1), unless included in the exceptions hereinafter provided. Goods which, under a transit pass, are forwarded to or come from the interior of the country shall be subject, in addition to the conventional import or export duties, to the conventional transit duty.

§ 2.—The rules to be complied with for the assessment of goods are those in force at the sea Customs-houses of China. The Customs control, when necessary, is exercised by Customs officials. Manifests must be signed by the Master under his responsibility, and in this respect the Agents of the ship shall be qualified to act for him.

In regard to the production of import and export manifests to the Customs, the provisions contained in the Treaties are to be complied with.

## II.—FREE DISTRICT.

§ 3.—The account of duties for incoming ships must be closed ten days after their clearance upwards, and the duties applicable to all imported goods going out of the free district must be paid.

§ 4.—Persons proposing to warehouse, sort or work up within the free district goods arriving by sea or from inland, shall declare them to the Customs with the view of obtaining their control, and furnish the following information: Description of conveyance and, in the case of ships, their name, consignee's name and address, date of arrival, number of packages, nature of packing, marks and numbers, and also the general designation of the goods.

§ 5.—Goods intended to be exported by sea from the free district shall pass through the Customs station, and no merchandise is allowed to be accepted on bond unless accompanied by a Customs pass.

## III.—DUTY-FREE IMPORTS.

§ 6.—Goods exempted under Treaties shall not be liable to any duty. The under-mentioned articles are free:

a. Machines and machinery, also tools and implements necessary for factories and industrial or agricultural establishments, and parts thereof; further, building materials, and installations for public or fiscal institutions. In each case, it will be necessary to produce to the Customs a declaration in writing stating the value of the goods and certifying that the articles in question are solely required for use in the Protectorate. If they are afterwards forwarded to China notice must be given to the Customs and duty be paid, failing which double duty will be payable on the value set in the declaration.

b. The traffic of ordinary repair between the free district and the Customs territory; in each case, notice must be given to the Customs.

c. Postal parcels intended for private use in the Protectorate, if the duty payable, according to the Customs declaration annexed, does not exceed \$1 (for a value of \$20); the Customs are authorised to check the declarations and the contents of the packages if they deem fit to do so.

d. The assessors' personal luggage are free of duty on production of a declaration that they do not contain dutiable or contraband goods, and, as a general rule, are not subject to the formality of examination. The Customs are, however, at liberty to inspect the luggage, if this step appears to them particularly necessary. If the personal luggage contains articles exceeding the quantity which may be reasonably included under that denomination or are intended for sale, the articles shall be liable to duty.

## IV.—PRODUCTS MANUFACTURED IN THE PROTECTORATE.

§ 7.—Products manufactured in the Protectorate are only liable to duty if China is authorised to levy duty on the raw material used in their manufacture.

a. Chinese raw materials imported into the Protectorate from non-open ports or the Hinterland to be worked up may be declared at the Customs, on deposit of a bond for any duty that may be payable.

b. At the time of exportation of the products manufactured from said raw materials, the export duty shall be levied on the raw material and deducted from the quantity stated in the bond.

c. The duties guaranteed by the bond shall be paid within three years from the time when it was lodged unless other evidence is produced to the Customs.

d. If desired, the whole duty may be paid on the manufactured product and not on the raw material.

e. Import duties and coasting-trade fees chargeable on raw materials coming from abroad or from open Chinese ports shall be refunded at the time when the products manufactured with such raw materials are exported by sea, provided that at the time of importation, the raw materials were declared to the Customs as destined to be manufactured.

f. As soon as the exportation of the various manufactured products commences, the ratio between the raw material and the manufactured product shall be determined by the Government concurrently with the Customs and the export duty shall be reduced accordingly.

g. There shall be drawn up a list of the factories entitled to this Customs treatment; this list shall be addressed to the Customs with any additions thereto.

## V.—OPIMUM.

§ 8.—Opium can only be imported in original chests; the importation of smaller quantities is forbidden. All opium, even including opium imported as ships' stores, must on arrival be reported without delay to the Customs, who will supervise its transportation to the Customs godown if intended for importation.

(1) Namely the same Tariff as is in force in China.

§ 9.—Opium transported from the Protectorate into China or *vice versa* can only be forwarded by railway, with express train way-bill. Its transportation as ordinary or hand luggage is prohibited. Way-bills relating to opium shall be handed by the railway to the Customs of the Protectorate who will advise the consignees.

§ 10.—The consumption of opium in the Protectorate is subject to special regulations.

## VI.—ARMS, GUNPOWDER, EXPLOSIVES AND SIMILAR MATERIALS.

§ 11.—Arms, gunpowder, explosives and similar materials, as well as articles used in the manufacture of the same, must be declared on arrival. They will be landed and stored in accordance with the rules enacted by the Government.

§ 12.—Exportation of arms and similar articles, and of parts used in their manufacture, to Chinese territory, is generally prohibited, and may only be authorised subject to a special pass under bond issued at the request of the Chinese Government.

§ 13.—The storage and use of arms and explosives in the Protectorate, as well as trade in the articles, are subject to compliance with special regulations.

## VII.—POSTAL PARCELS.

§ 14.—Postal parcels cannot be accepted by the Post office unless accompanied by a Customs declaration.

§ 15.—The Post office shall, immediately after arrival, hand the parcels to the Customs for the purpose of clearance. The documents accompanying these parcels shall be delivered to the addressee in the case of ordinary letters. The addressee will have to remove the parcels from the Customs-house by means of such documents after paying the duties payable (see § 12). Parcels destined to other places of the Protectorate where Post offices exist, may, on application of the addressee, be cleared by the Post office, which shall collect a tax of 20 cents, in addition to the duties payable.

§ 16.—Opium, arms, gunpowder, explosives and like products, as well as articles for manufacturing the same are prohibited to be imported. The Government shall, however, have the power to permit such importation in special cases.

## VIII.—PETROLEUM IN TANKS.

§ 17.—Tank-vessels containing petroleum can only be cleared after compliance with the regulations in force at sea Customs-houses; this also applies to the warehousing of petroleum and to the assessment of duty thereon.

CUSTOMS TREATMENT OF POSTAL PARCELS IN THE FREE DISTRICT OF KIAOCHOW, IN FORCE FROM JANUARY 1, 1906.

(*Idid.* of 1906.)

## I.—EXPORTATION OF PARCELS.

§ 1.—All parcels leaving the country, except those destined to the Hinterland, must be declared to the Customs office for clearance of postal parcels, subject to production of a declaration of their contents. They are assessed according to the following rules:

a. The export duty shall be levied according to the Tariff, on all goods the origin of the Hinterland exported to a foreign country, or to China.

b. No duty shall be levied on the exportation of goods not being of Chinese origin, and on which the import duties have already been paid.

c. In case a parcel is not opened, the duty shall be levied at the rate of 5 % on the declared value.

d. If the duty calculated is below \$0.75, it is not collected; but if several parcels containing the same articles, are addressed by the sender to the same person, they shall be liable to duty when the total rates exceed \$0.75.

e. Customs clearance is made by stamping. Once cleared, parcels shall be remitted to the Post office by the sender.

## II.—IMPORTATION OF PARCELS.

§ 2.—Parcels coming from the Hinterland and from Chinese ports shall not be subject to Customs control, if the Customs mark of the port of despatch is affixed thereon.

§ 3.—Parcels from a foreign country or from Chinese ports must be removed from the Post office after having been reported by the Customs as duty free, if they are intended for private use in the Protectorate, and if the corresponding duty does not exceed \$1.

§ 4.—All other imported parcels are handed at the Customs-house to the persons entitled to receive them, against receipt, after payment of the duties and taxes according to the tariff and of the taxes payable, unless the addressee should, for the Customs formalities, be represented by the Post office, in which case delivery shall be effected by the Post office.

## III.—TRANSIT OF PARCELS.

§ 5.—Parcels in transit inland are subject to Customs control, unless bearing the mark of the Customs-house of a Chinese port.

§ 6.—All parcels in transit, coming from the interior of the country, are subject to Customs control and pay the duties in accordance with the Tariff.

§ 7.—Addressees or senders established in the Hinterland may, for clearance formalities, be represented by the Post office, which shall levy on that account a tax of \$0.20.

## IV.—FORMS AND CURRENCY.

§ 8.—The duties must be paid in dollars; receipts shall be issued for all payments effected.

## GREECE

## ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

|                           | Tariff<br>Nos. |                       | Tariff<br>Nos. |                     | Tariff<br>Nos. |                      | Tariff<br>Nos. |
|---------------------------|----------------|-----------------------|----------------|---------------------|----------------|----------------------|----------------|
| Acids .. .. .             | 103            | Alcoholic liquors ..  | 147, 148       | Animal products..   | 2-9            | Arms, parts of .. .. | 339            |
| Acorn cups .. ..          | 69             | Alkali .. .. .        | 103            | Animals, live .. .. | 1              | Arsenic .. .. .      | 1136           |
| Agricultural produce ..   | 19-47          | Alum .. .. .          | 61c            | Antiquities .. .. . | 363            | Art. works of .. ..  | 316            |
| Alabaster, articles of .. | 239            | Amber, articles of .. | 326            | Arms .. .. .        | 337, 338       | Asbestos .. .. .     | 61a            |

|                               | Tariff<br>Nos.     |                                   | Tariff<br>Nos.       |                                    | Tariff<br>Nos. |                                    | Tariff<br>Nos. |
|-------------------------------|--------------------|-----------------------------------|----------------------|------------------------------------|----------------|------------------------------------|----------------|
| ou                            | .. 26              | Fancy articles, leather ..        | 124                  | Medicaments ..                     | 73-84          | Shell fish ..                      | 17, 18         |
| s, travelling ..              | 126                | Fans ..                           | 318                  | Medicinal and aromatic roots,      | 28-34          | Ships and boats ..                 | 336            |
| keys                          | 74                 | Parinaceous substances ..         | 19, 27               | Plants &c. ..                      | 82             | Silk, manufactures of ..           | 188-199        |
| ley                           | 213-218            | Fats ..                           | 212                  | Medicines, patent ..               | 82             | Silver, and manufactures of ..     | 70, 276, 277   |
| ket-makers' wares ..          | 116                | Feathers, prepared ..             | 180, 209             | Mearscham, articles of ..          | 322            | Slates and slate pencils ..        | 614, 240       |
| gine                          | 103                | Felts ..                          | 206-208              | Metallic alloys, manufacture of .. | 280            | Suif ..                            | 90, 91         |
| eriges ..                     | 61, 144-149        | Fire caps ..                      | 61                   | golds n. p. m. ..                  | 279            | Soap ..                            | 103            |
| ard tables and acces-         | 344                | Fireclay ..                       | 48                   | Metals, raw ..                     | 63-72          | Soda and caustic ..                | 237            |
| ories ..                      | 141, 142           | Firewood ..                       | 10                   | " wrought ..                       | 24-280         | Spectacles ..                      | 237            |
| ing ..                        | 87                 | Fish, fresh ..                    | 10                   | " n. m. manufactures ..            | 279            | Spectacles and glasses ..          | 334            |
| ne, manufactures of ..        | 127, 3-8           | Flannel, cotton ..                | 162                  | Milk, condensed ..                 | 106            | Spices ..                          | 29             |
| cks                           | 210                | Flax, raw ..                      | 41                   | Millstones ..                      | 61             | Spirituous beverages ..            | 146-149        |
| nts and shoes ..              | 313                | Flour ..                          | 21                   | Mineral waters ..                  | 61             | Sponges ..                         | 40             |
| ax                            | 103                | Flowers ..                        | 41, 73               | Minerals, raw ..                   | 61             | Spoons ..                          | 354            |
| res                           | 346                | Foil, lead ..                     | 21                   | " wrought ..                       | 233            | Springs for carriages and rail     | 259            |
| pajer ..                      | 308-310            | Forest produce ..                 | 41, 48-58            | Mirrors ..                         | 329, 330       | cars ..                            | 63             |
| ss, and manufactures of       | 22                 | Forks ..                          | 135                  | Molasses ..                        | 136            | Springs, furniture ..              | 94             |
| ..                            | 69, 268-271        | Foruts ..                         | 35-39                | Mother-of-pearl, articles of ..    | 322            | Starch ..                          | 52             |
| cks ..                        | 223                | " preserved ..                    | 143                  | Motor cars ..                      | 319            | Stearine ..                        | 99             |
| onzc ..                       | 69                 | Furniture of wood ..              | 133                  | Nails and screws: ..               | 22             | Steel ..                           | 64             |
| " foods ..                    | 268-271            | Fuses ..                          | 364                  | Copper ..                          | 266            | " manufactures of ..               | 259-261        |
| shes ..                       | 222                | Games ..                          | 108                  | Iron and zinc ..                   | 248, 272       | Stone, and manufactures of ..      | 61, 239        |
| " point ..                    | 341                | Glassware ..                      | 250-233              | Needles ..                         | 261            | Straw, for brooms ..               | 41             |
| lets ..                       | 264                | Gloves ..                         | 125, 357             | Nets, fishing and hunting ..       | 205            | " plait for hats ..                | 298            |
| tions, non-metallic ..        | 333                | Glue ..                           | 95                   | Outnugs ..                         | 30             | Sugar ..                           | 137            |
| " brass ..                    | 269-270            | Gum-powder ..                     | 109                  | Ochres ..                          | 61             | Sulphate of copper ..              | 103            |
| " copper ..                   | 267, 333           | Hair, vegetable ..                | 41                   | Oilcloths ..                       | 332            | Surgical articles ..               | 85             |
| " iron ..                     | 243                | " and manufactures of ..          | 6, 175-187           | Oiled silk ..                      | 199            | Talc ..                            | 61             |
| " porcelain ..                | 229                | " human, worked ..                | 103                  | Oils and oleaginous substances ..  | 42-47, 68, 104 | Tannins ..                         | 60             |
| " tin ..                      | 275                | " dyes ..                         | 123                  | " aromatic ..                      | 90             | Tea ..                             | 32             |
| adies, stearine ..            | 101                | Hats ..                           | 210                  | " empyreumatical ..                | 104            | Teeth, artificial ..               | 359            |
| " tallow ..                   | 100                | Hatters' wares ..                 | 209, 210             | " mineral ..                       | 62             | Telegraph apparatus ..             | 324            |
| " wax ..                      | 299                | Hazelnuts ..                      | 39                   | " vegetable ..                     | 81             | Threads, cotton ..                 | 156            |
| rdboard ..                    | 177                | Hemp, and manufactures of ..      | 41, 160-174, 202-204 | " volatile ..                      | 80             | " linen ..                         | 166, 167       |
| repts ..                      | 319                | Hampen goods, coarse ..           | 203                  | Olives ..                          | 44             | Tiles ..                           | 223            |
| tridges ..                    | 124                | Hides and skins, dressed ..       | 111                  | Opium ..                           | 77             | Tin, and manufactures of ..        | 67, 68         |
| ses, leather ..               | 348                | Hides, raw ..                     | 51                   | Oysters ..                         | 17             | Tissues, of cotton ..              | 157-163        |
| cks ..                        | 15, 16             | Hoops ..                          | 41                   | Paper, and manufactures of ..      | 297-318        | " of linen, hemp and jute ..       | 168-174, 203   |
| ment ..                       | 61                 | Horses ..                         | 162                  | " printing ..                      | 300            | " of wool or hair ..               | 176-187        |
| reals ..                      | 19, 20             | Hosiery ..                        | 238, 343             | " of silk ..                       | 301            | " transparent and with ..          | 190-199        |
| airs ..                       | 1354               | Indianrubber, and manufactures .. | 325                  | Papier-maché goods ..              | 312            | India-rubber ..                    | 40             |
| arcoal ..                     | 4                  | Indigo ..                         | 58                   | Paraffin ..                        | 322            | Tobacco ..                         | 40             |
| chemical products ..          | 86-110             | Instruments, agricultural ..      | 258                  | Pearls ..                          | 353            | Tortoise-shell, manufactures of .. | 128, 324       |
| icory ..                      | 279                | " musical ..                      | 281-286              | Pencil, lead ..                    | 350            | Tow ..                             | 204            |
| ristofle, wares of ..         | 33                 | " cords ..                        | 72                   | Pencils, slate ..                  | 353            | Toys, of lead ..                   | 265            |
| gars ..                       | 40                 | " scientific, surgical ..         | 287                  | Pepper ..                          | 29             | " of wood ..                       | 131            |
| unamon ..                     | 29                 | Iron, and manufactures of ..      | 63, 72, 241-267      | Petroleum ..                       | 62             | " of paper ..                      | 304            |
| ethlog (ready-made), cotton   | 164, 165           | " building ..                     | 636                  | Pianos ..                          | 2-1, 282       | Trays ..                           | 344            |
| " linen &c. 173, 174          | 197, 187           | " wrought ..                      | 244                  | Pickles ..                         | 928            | Trees ..                           | 41             |
| ores ..                       | 20                 | " glass and gelatine ..           | 95                   | Pictures ..                        | 316            | Truffles ..                        | 37             |
| ket-makers' goods ..          | 320                | Ivory, bone and tortoiseshell ..  | 328                  | Pimento ..                         | 29             | Tresses and bundages ..            | 35             |
| otechnical ..                 | 6                  | wares ..                          | 328                  | Pine ..                            | 264, 273       | Turkish delight ..                 | 13             |
| ocoa ..                       | 34, 41             | Ivory, manufactures of ..         | 128, 328             | Pipe and stems ..                  | 132            | Turpentine ..                      | 85             |
| edfish ..                     | 13                 | Jute, and manufactures of ..      | 166-174              | Pistachio nuts ..                  | 39             | Umbrellas and para-ols ..          | 821            |
| offee ..                      | 254, 269           | Knives ..                         | 214, 245, 331, 335   | Pitch ..                           | 58             | Underlinen ..                      | 1616           |
| " mills ..                    | 309                | " pocket ..                       | 331                  | Plates, for maps or engraving ..   | 278            | Valises ..                         | 342            |
| ollections, entonological, .. | 363                | Lace and embroidery: ..           | 170                  | Playing cards ..                   | 315            | Vanilla ..                         | 81             |
| cientific &c ..               | 59, 86, 87, 89     | Linen &c. ..                      | 183                  | Porcelain, articles of ..          | 227, 229       | Varnish ..                         | 87, 88         |
| odiments ..                   | 92                 | Wool ..                           | 190                  | Potmans and bags, of ..            | 126, 342       | Vehicles ..                        | 319            |
| onfactory ..                  | 184, 139           | Silk ..                           | 229, 276-279, 334    | leather ..                         | 126, 342       | Vinegar ..                         | 115            |
| opper, and manufactures of .. | 58, 266, 267       | Lasls, boot ..                    | 130                  | Potash, and chloride of ..         | 103            | Vitriol ..                         | 103            |
| ort, articles of ..           | 322                | Layette ..                        | 200                  | Pottery ..                         | 223-226        | Walking sticks ..                  | 347            |
| ordage ..                     | 201                | Lead, and manufactures of ..      | 65                   | Precious stones ..                 | 61             | Watches ..                         | 284, 294       |
| ork ..                        | 56                 | Leather, manufactures of ..       | 11-12                | Pumps ..                           | 26             | Waters, mineral ..                 | 61             |
| " stoppers ..                 | 360                | Leaves ..                         | 41, 73               | Quinine ..                         | 362            | Wax, artificial ..                 | 90             |
| osmetics ..                   | 14, 160            | Lime ..                           | 103                  | Rags ..                            | 363            | " yellow (beeswax) ..              | 9              |
| otton, ginned or not ..       | 132-136            | Lime, chloride of ..              | 103                  | Rails, points (iron) ..            | 211            | " tapers of ..                     | 9              |
| " manufactures of ..          | 151                | Linen, manufactures of ..         | 166, 174             | Razors ..                          | 2585           | " white ..                         | 94             |
| retounes ..                   | 162                | Liquens ..                        | 49                   | Resin ..                           | 335            | " candles &c. ..                   | 100, 101       |
| utlery ..                     | 246, 261, 331, 335 | Lithographs ..                    | 314                  | Revolvers ..                       | 338            | " sealing ..                       | 19             |
| ycles ..                      | 319                | Locks ..                          | 257                  | Rice ..                            | 57             | Wheat ..                           | 19             |
| ving apparatus ..             | 256                | Lostres ..                        | 349                  | Rice, flour of ..                  | 24             | Whips ..                           | 220            |
| Ornce ..                      | 73-84              | Machinery ..                      | 252-255              | Roasters ..                        | 253            | White lead ..                      | 89             |
| Dye ..                        | 58, 86, 89         | " bands, cotton ..                | 160                  | Roofing paper ..                   | 298            | Wine ..                            | 14             |
| Dynamite ..                   | 109                | " leather ..                      | 119                  | Saccharin ..                       | 337            | Wire of common metals ..           | 2              |
| Dynamo-electric machines ..   | 252                | Manure ..                         | 61, 239              | Saddles ..                         | 246            | " of gold or platinum ..           | 275            |
| Earthenware ..                | 223-226            | Marble, and manufactures of ..    | 345                  | Sales, iron ..                     | 22             | " of silver ..                     | 276            |
| Eggs ..                       | 86                 | Margarine ..                      | 345                  | Sago ..                            | 163, 169       | Wood, and manufactures of ..       | 129-135        |
| Electric instruments ..       | 276                | Masks ..                          | 97                   | Salt ..                            | 1035           | " building ..                      | 50             |
| Electro-plate ..              | 363                | Matches ..                        | 201, 218             | Salt ammoniac ..                   | 110            | " cabinet makers ..                | 51-55          |
| Electro-plating machines ..   | 363                | Mattings and doormats ..          | 2                    | Salt ..                            | 103            | " cask and stove ..                | 51-52          |
| Espon-salts ..                | 201                | Meat, fresh ..                    | 2                    | Salt ..                            | 103            | Wooden goods ..                    | 129            |
| Esparto grass goods ..        | 80, 93             | " salted &c. ..                   | 2                    | Salt ..                            | 103            | Wool ..                            | 6              |
| Essences ..                   | 79                 | " preserved &c. ..                | 5                    | Salt ..                            | 103            | " and manufactures of ..           | 175-187, 206   |
| Extracts ..                   | 79                 |                                   |                      | Salt ..                            | 103            | Yarns, of cotton ..                | 152-155        |
| Fancy articles, bone ..       | 127                |                                   |                      | Salt ..                            | 103            | " of linen, hemp and jute ..       | 167, 202       |



## IMPORT TARIFF

The commercial language of Greece is French.

MONEY, WEIGHTS AND MEASURES EMPLOYED IN THE TARIFF.

Money: Drachmas = 100 lepta.

The currency drachma is worth about 6d. but varies.

Weights and Measures: Oke = 28 lbs., avoirdupois = 1.280 kil.—Dramion = 0.111 ounce = 1/10032 kil.—Oke of capacity = 2.54 pints = 1.316 litre.

Note.—The duties are payable in metallic money, and in the payments by banknotes; drachmas being the level for each drachma in coin, whether under the General Tariff or the Conventional Tariff. (Law of March 17th, 1901.) This rate of exchange is subject to constant alteration by the Minister of Finance.

Note.—The letters n. o. m. and n. s. m. mean "not otherwise mentioned" or "not separately mentioned."

The duties of the Conventional Tariff result from: (a) The Arrangement concluded with Great Britain in relation to Customs. (b) The Commercial Convention concluded with Germany. (c) The Commercial Agreement entered into with France and (d) The Treaty of Commerce and Navigation concluded with Turkey.

In addition to the conventional duties proper, Greece has accorded other reduced rates both in favour of the above-named countries and of other nations entitled to the most favoured treatment, viz.: (e) United States of America, the Hanseatic Towns, Austria-Hungary, Belgium, Denmark, Italy, the Netherlands, Persia, Russia, Sweden and Switzerland.

| Nos.                     | Description of Goods.                                    | General Conventional |         |
|--------------------------|--|----------------------|---------|
|                          |  | Tariff.              | Tariff. |
|                          |  | Dr. l.               | Dr. l.  |
| <b>I.—RAW MATERIALS.</b> |  |                      |         |
| 1 a.                     | Live animals, except the following.....                  | Free.                | —       |
| b.                       | Buffaloes, oxen, cows up to the weight of 1400 okes..... | 36 00                | 18 00   |
| c.                       | Buffaloes, oxen, cows up to the weight of 300 okes.....  | 60 00                | 30 00   |
| d.                       | Buffaloes, oxen, cows above the weight of 300 okes.....  | 80 00                | 40 00   |
| e.                       | Calves up to the weight of 500 okes.....                 | 24 00                | 12 00   |
| f.                       | Horses, mules, and their foals.....                      | 20 00                | —       |
| g.                       | Ases and their foals.....                                | 10 00                | —       |
| h.                       | Swine in general.....                                    | 10 00                | —       |
| i.                       | Sucking pigs.....  | 2 50                 | —       |
| j.                       | Sheep and goats without distinction of age.....          | 1 50                 | —       |
| k.                       | Wethers in general.....                                  | 30 90                | —       |

**II. ANIMAL PRODUCTS.**

|  |   |        |        |
|--|---|--------|--------|
| 2 a.   | Fresh meat or poultry &c.....   | 30 00  | —      |
| b.   | Meat, salted, or in brine or smoked, and bacon.....   | 20 00  | —      |
| 3  | Smoked tongue, extract of meat, pig's trotters mixed with other animal substances, sausages and mortadellas, in tins or not; hams, preserved meats in tins, and any animal substance prepared for consumption n. o. m.....  | 250 00 | 72 50  |
| 4 a.   | Cheese of all kinds n. o. m.....  | 217 50 | 130 00 |
| b.   | "Casertti" or "Cascavalli", Cretan cheese and "myzithra", as well as cheese in brine commonly called "toulounotiri", 100 okes.....  | 40 00  | —      |
| 5 a.   | Butter, salted, for cooking purposes, melted.....   | 60 00  | —      |
| b.   | Unsalted butter, salted or unsalted in barrels or other receptacles of a net weight of above 5 kilogrammes each (without deduction of tare for the receptacles).....  | 232 00 | 140 00 |
| c.   | Unsalted butter, salted or unsalted, and margarine, in receptacles of a gross weight not exceeding 5 kilogrammes each (without deduction of tare for the receptacles).....  | 2 20   | 00     |
| 6 a.   | Wool and hair of animals, not carded, bleached or treated, human hair, not worked; feathers for pens &c.; bird feathers, feathers for dress, unprepared; refuse of skins, dubbing, eggs, cocoons, silkworms' eggs, manure and all other animal substances, not worked and n. o. m. and all animal dyes..... | Free.  | —      |
| b.   | Hides, raw, dry, salted or not.....   | 10 00  | —      |
| c.   | Hides, raw, moist, salted or not, or with coating of earth.....   | 5 00   | —      |
| d.   | Oilings of hides each of which is of such a size that it cannot constitute a separate article of cochineal and kermes.....  | 1 35   | 2 00   |
| 7 a.   | Fat in general, grease, and tallow candles.....   | 40 00  | —      |
| b.   | Fat for shipbuilding purposes.....  | 20 00  | —      |
| 8  | Yellow beeswax, in cakes or pieces.....   | 170 00 | —      |
| 9  | " " in tapers, or otherwise prepared.....   | 225 00 | —      |
| No colophony or any other resinous substance may be used in the manufacture of wax or tapers. Contractors shall render themselves liable to a fine up to 1.000 drachmas and to imprisonment not exceeding three months. The articles manufactured in contravention of this prohibition shall be forfeited. |   |        |        |

**III. FISH &c.**

|       |   |       |          |
|-------|---|-------|----------|
| 10    | Fresh fish (except as imported by fishing vessels, when free).....                  | 15 00 | —        |
| 11 a. | Fish, salted or in brine, smoked, pickled, or sun-dried (except the following)..... | 30 00 | —        |
| b.    | Herrings.....   | 30 00 | 7 68(a)  |
| c.    | Fish, salted or dried (called "baklada" or "tairis").....                           | 30 00 | 12 80(d) |
| d.    | Mackerel and sardines salted.....   | 30 00 | 7 68(d)  |

| Nos.  | Description of Goods.  | General Conventional |          |
|-------|--|----------------------|----------|
|       |  | Tariff.              | Tariff.  |
|       |  | Dr. l.               | Dr. l.   |
| 12 a. | "Enos," sturgeons, mussels, shrimps, lobsters, tunny fish in small tins, in barrels &c. and all other kinds of fish in tins prepared for consumption, except sardines in tins, 100 okes..... | 145 00               | 73 50    |
| b.    | Sardines in tins.....  | 2 00                 | 100 00   |
| 13    | Cod and stock fish, and smoked mullet.....   | 11 86                | —        |
| 14 a. | Cod and stock fish, salt d fish (sea bream, &c.), which require culinary preparation before being used as food.....  | —                    | 5 00 (a) |
| 14    | Cuttle-fish, octopus, dried or otherwise prepared, eels, boiled shrimps, and prawns.....   | 100 okes             | 50 00    |
| 15    | Caviar black, and "bontargne".....   | 300 00               | —        |
| 16    | Caviar, red, of all kinds.....   | 20 00                | —        |
| 17    | Oysters.....   | 50 00                | —        |
| 18 a. | All other shell-fish, shells, zoophytes, and all other produce of fisheries, unprepared, n.o.m.....  | 100 okes             | 5 00     |
| b.    | Sponges in general.....  | Free.                | —        |

**IV.—AGRICULTURAL PRODUCE.**

|       |  |            |          |
|-------|--|------------|----------|
| 19    | Wheat, meslin and rye, in grain.....   | 10 65-75   | 8 85     |
| 20 a. | Other cereals, in grain.....   | 7 27-90    | 3 50     |
| b.    | Barley, roasted (malt).....  | 90 00      | —        |
| 21    | Flour:.....  | 11 95      | 11 00    |
| a.    | Of wheat, with or without bran.....  | 8 77       | 4 77     |
| b.    | Of other cereals.....  | 115 00     | 72 50    |
| c.    | Salep.....   | 100 00     | 25 60(d) |
| d.    | Bran.....  | 3 00       | —        |
| 22 a. | Rice, cleaned, whether pearled or not.....   | 24 65      | 15 00    |
| b.    | Rice unhusked.....   | 14 50      | 8 70     |
| c.    | Chestnuts.....   | 5 00       | —        |
| 24    | Rice flour, chestnut flour, pearl barley and potato flour.....   | 100 okes   | 20 00    |
| 25    | Potatoes.....  | 2 00       | —        |
| 26    | Pulse.....   | 31 80      | 7 00     |
| 27    | Truffles, pulse in oil, and other edible roots, in vinegar or oil, or in tins.....   | 2 00       | —        |
| 28 a. | Common cumin, coriander, and fenugreek.....  | 100 okes   | 15 00    |
| b.    | Aniseed, common (not star anise).....  | 15 00      | 7 68(d)  |
| 29    | Cinnamon, cloves, black colonial pepper, red pepper, all-spice, ginger, star anise.....  | 100 okes   | 70 00    |
| 30    | Nottinges.....   | 3 00       | —        |
| 31    | Vanilla.....   | 20 00      | —        |
| 32    | Tea.....   | 5 50       | 2 20     |
| 33 a. | Coffee, not roasted, in natural state, 100 okes.....   | 145 00     | 90 00    |
| b.    | Coffee, roasted, whether ground or not, or mixed with other substances; chicory root or roasted chicory, ground or not; acorns, figs, and in general all vegetable substances; all these whether simply roasted or ground.....   | Prohibited | —        |
| 34    | Cocoa, in powder, cakes, or tablets.....   | 1 35       | 2 00     |
| 35    | Fruits, fresh.....   | 2 00       | 2 70     |
| 36 a. | Fruits, dried, with rind.....  | 20 00      | —        |
| b.    | Pine kernels.....  | 20 00      | 12 80(d) |
| 37    | Fruits dried without rind.....   | 40 00      | —        |
| 38 a. | Fruits, dried, with soft rind.....   | 30 00      | —        |
| b.    | Raisins, common black ("Timok").....   | 30 00      | 15 36(d) |
| c.    | Figs, strigled, in boxes and sacks, and raisins ("rakakis" and "sultaines").....   | 30 00      | 23 04(d) |
| d.    | Apricots, dried.....   | 30 00      | 15 36(d) |
| e.    | "Pestili" (dried paste of prunes and apricots).....  | 100 okes   | 30 00    |
| 39 a. | Dates.....   | 30 00      | 12 80(d) |
| b.    | Figs, dried.....   | 30 00      | 8 96(d)  |
| c.    | Hazelnuts.....   | 50 00      | 25 60(d) |
| 40    | Tobacco:.....  | —          | 12 80(d) |
| a.    | Of whatsoever origin, in leaves 100 okes.....  | 500 00     | —        |
| b.    | For the argillikeh ("tombeki").....  | 500 00     | —        |
| c.    | "Cut" in rolls for snuff.....  | 1100 00    | —        |
| d.    | In cigars of all kinds.....  | 100 okes   | 14 00    |
| e.    | Consumption duty on tobacco of all kinds in addition to the above.....   | 8 00       | —        |
| f.    | Additional duty on imported cigarettes.....  | 2 40       | —        |
| 41 a. | Cotton, not ginned; flax, raw; jute, raw; straw, white or colored, and reed canes for making chairs; sugar cane, green vegetables, onions, chives, garlic, fruit trees and other trees, stalks of oleander and sage, flowers, seeds of all kinds, cocoa in its natural state or in beans, hops, yeast and any other vegetable substance n. o. m. above, and not in the following sub-classes or in cases 12 to 40..... | Free.      | —        |
| b.    | "Apophot" ("chirich"), in whole bulbs or in powder.....  | 15 00      | 8 40(d)  |
| c.    | Hemp, raw.....   | Free.      | —        |
| d.    | Vegetable hair for mattresses &c. (except cords of hair).....  | 10 00      | —        |
| e.    | Seeds of madder and colocynth.....   | 10 00      | —        |
| f.    | Straw for brooms (brum corn).....  | 20 00      | —        |

**V.—OILS AND OLEAGINOUS SUBSTANCES.**

|       |   |        |   |
|-------|---|--------|---|
| 42 a. | Olive oil, in bottles or other vessels, except barrels, skins and the like.....   | 100 00 | — |
| b.    | Olive oil, in barrels, skins or the like, and sesame oil.....   | 30 00  | — |
| c.    | All other comestible oils, such as earthen oil, colza oil, litmus oil, and like oils, in bottles or any other vessel..... | 100 00 | — |
| d.    | Cotton seed oil.....  | 30 00  | — |

| Description of Goods.   |  | General Conventional           |                   | Nos. | Description of Goods.   |  | General Conventional |                   |
|---|--|--------------------------------|-------------------|------|---|--|----------------------|-------------------|
|   |  | Tariff.<br>Dr. l.              | Tariff.<br>Dr. l. |      |   |  | Tariff.<br>Dr. l.    | Tariff.<br>Dr. l. |
| a. Oils, not edible (except mineral, aromatic and medicinal oils), and linseed oil of all kinds 100 oke   |  |                                |                   |      |   |  |                      |                   |
| b. Coconut oil, crude, for the manufacture of soap 100 oke  |  | 30 00                          | —                 |      | not mounted; limestone; sulphur ore and sulphur of all kinds; magnesite or white stone; alata; asbestos and yarn of asbestos and other raw mineral substances n.o.m. ....   |  | Free.                | —                 |
| c. Coconut oil, refined 100 oke   |  | 435 00                         | 100 00            |      | b. Volcanic ashes ("puzolana"), cement, hydraulic lime, earth of Vicozza and Marselles 100 oke  |  | 5 00                 | —                 |
| d. Olives 20 00   |  | —                              | —                 |      | c. Alum and chalk in pieces, pencils or powder 100 oke  |  | 5 00                 | —                 |
| e. Sesame and pulp ("bouillie") of sesame; and other edible oleaginous substances. 100 oke  |  | 20 00                          | —                 |      | d. Ochres, of all colors, and baryta. ....  |  | 5 00                 | Free. (b)         |
| f. Tallow 20 00   |  | 12 80 (d)                      | —                 |      | e. Mineral waters in general (without tare allowance) 100 oke   |  | 15 00                | —                 |
| g. Oleaginous seeds (cotton seed, linseed &c.), olive kernels, and all substances suitable for the extraction of oil 100 oke  |  | Free.                          | —                 |      | f. Talc 40 00   |  | —                    | —                 |
| h. Coconut and earthenware 100 oke  |  | 217 00                         | 30 00             |      | g. Plaster in general. ....   |  | 2 00                 | —                 |
|   |  |                                |                   |      | h. Blackish or brownish residues from the distillation of mineral oils, of which the melting point is not above 48° centigrade, and containing mineral oils to an extent not less than 10% (1) 100 oke  |  | 46 00                | —                 |
| VI.—WOODS AND MANUFACTURES OF.  |  |                                |                   |      |   |  |                      |                   |
| a. Firewood 100 oke   |  | Free.                          | —                 |      | (Residues of whitish colour whose melting point is higher and containing a less amount of oils, save organic matter, are dutiable under No. 99.)  |  | —                    | —                 |
| b. Charcoal 100 oke   |  | 1 50                           | —                 |      | 62 Mineral oils (except petroleum, the importation of which is prohibited as a Government monopoly (2)) 100 oke   |  | 72 60                | 20 00             |
| All wood, unwrought, for shipbuilding or repairing vessels  |  | Dutiable as wood for building. | Free (b)          |      | 63 Iron :   |  |                      |                   |
| Note.—Owners of shipwrights' yards in working order, and builders or converters of steamships, recognised by the Ministry of Finance, are entitled to import all kinds of timber duty free as suitable for shipbuilding but must employ such timber exclusively in shipbuilding or in the conversion of steamships. Any person using timber imported as aforesaid for other purposes shall be liable to the penalties provided for in Art. 15 of the Law B.P.E.A. of 1892, and will cease to be entitled to this exemption. |  |                                |                   |      |   |  |                      |                   |
| All wood for building, hewn or sawn, in the rough :   |  |                                |                   |      | a. Iron ore; cast iron, crude 100 oke   |  | Free.                | —                 |
| a. Of pine and fir in general. .... cubic metre   |  | 13 50                          | —                 |      | b. Plates of cast iron, wrought iron or steel, of all dimensions, angle iron or iron angles, metallic sheets (sheets of flattened iron or tinued iron), iron in bands, bars of cast iron, of wrought iron or of steel, for railways; rails and their connecting portions, fishjoints (détaches), screws, points, bolts and other pieces exclusively employed in the construction of railways, of cast or wrought iron or of steel; iron wire, wire of steel or any other common metal, unwrought (not woven, i.e. in sieves or fencing) metallic wires for telegraphs and electric bells, wire springs for furniture, springs, steel wheels and iron bridges for railways 100 oke |  | Free.                | Free. (b)         |
| b. Boards of fir, up to 20 millimetres in thickness 100 oke   |  | 16 00                          | —                 |      | c. Sheets of wrought iron or of steel, simple, of any size, shape and thickness, flat or fashioned (raconnées), or with grooves or undulations (ondulées), bars of every section in the state in which they leave the rolling mill, except T shaped girders, which are included under No. 242a 100 oke  |  | Free.                | —                 |
| c. Beams and joists of pine and fir 100 oke   |  | 13 50                          | 10 00 (b)         |      | d. Iron or steel pipes, joined or in one piece, without screws at the ends, intended for boiler tubes, with an exterior diameter of 38 millimetres and above, of whatever thickness, as well as pipes of a diameter of 38 millimetres or more, and 6 millimetres or more in thickness, with screws at the end, employed as boiler tube supports 100 oke   |  | Free.                | —                 |
| d. Round trunks of pine and fir, with or without bark 100 oke   |  | 8 00                           | —                 |      | 64 Steel in bars, sheets or pieces 100 oke  |  | 12 00                | Free. (b)         |
| e. Of oak 100 oke   |  | 21 00                          | —                 |      | 65 Lead and antimony, however combined with common metals, in blocks or pigs 100 oke  |  | Free.                | —                 |
| f. Of elm or other trees 100 oke  |  | 19 00                          | —                 |      | 66 a. Tin, however combined with other common metals in blocks or bars 100 oke  |  | Free.                | —                 |
| g. Boards prepared for making boxes for raisins, lemons &c. 100 oke   |  | 6 00                           | —                 |      | b. Tin in plates, sheets or slabs 100 oke   |  | 20 00                | —                 |
| h. Chestnut, up to 20 centimetres in thickness and in breadth 100 oke   |  | 30 00                          | —                 |      | c. Nickel or alloys of nickel with other metals, in block or pigs 100 oke   |  | Free.                | —                 |
| i. Chestnut, over 20 centimetres in thickness and in breadth 100 oke  |  | 19 00                          | —                 |      | d. Nickel in plates, sheets or bars, unalloyed or combined with other metals 100 oke  |  | 100 00               | —                 |
| Hoops of all kinds and thicknesses 100 oke  |  | 1 00                           | —                 |      | e. Aluminium in blocks or pigs 100 oke  |  | Free.                | —                 |
| Staves of all kinds of wood 100 oke   |  | 1 00                           | —                 |      | f. " " in plates, bars or sheets 100 oke  |  | 50 00                | —                 |
| Beechwood in general 100 oke  |  | 1 00                           | —                 |      | g. Articles of aluminium 100 oke  |  | 100 00               | —                 |
| Walnut, box, ebony, mahogany &c. in boards or pieces of any dimensions, and common wood prepared for cabinet makers' work 100 oke   |  | 6 00                           | —                 |      | h. Metallic quicksilver 100 oke   |  | 30 00                | —                 |
| Cabinet makers' wood in strips for veneering 100 oke  |  | 30 00                          | —                 |      | 67 a. Zinc in slabs, blocks, bars or sheets 100 oke   |  | Free.                | —                 |
| a. Cork of all kinds, unmanufactured 100 oke  |  | 10 00                          | —                 |      | b. Zinc in plates or sheets for shipbuilding 100 oke  |  | 10 00                | Free. (b)         |
| b. Corks without metal fittings 100 oke   |  | 30 00                          | —                 |      | 68 Copper :   |  |                      |                   |
| Note.—Exceptionally corks with metal fittings, bearing the name of the "Mineral Water Co.," indelibly marked thereon, are exempt from duty.   |  |                                |                   |      |   |  |                      |                   |
| c. Cork manufactured into thin pieces, for boot and shoe soles 100 oke  |  | 0 30                           | —                 |      | a. In blocks, or in useless or broken pieces, or in shavings 100 oke  |  | Free.                | —                 |
| d. Articles of cork combined with tissue, to be placed in boots and shoes 100 oke   |  | 2 00                           | —                 |      | b. Copper in plates or sheets for shipbuilding 100 oke  |  | 40 00                | Free. (b)         |
| e. Resin, white and black, of the mastic-bearing lentiscus 100 oke  |  | 150 00                         | 89 60 (d)         |      | c. Copper in plates or slabs over 2 millimetres thick; also bars 100 oke  |  | Free.                | —                 |
| a. Dry pitch for vineyards, leaves of the mastic-bearing lentiscus (or distilling), amber in the rough, and tinner in pieces without phosphorus, liquid or dry pitch (tar and "English black") 100 oke  |  | Free.                          | —                 |      | d. Copper in plates up to 2 millimetres thick 100 oke   |  | 30 00                | —                 |
| b. Common resin, and colophony 100 oke  |  | 5 00                           | —                 |      | 69 Bronze and brass :   |  |                      |                   |
| c. Oil of turpentine, turpentine, raw gums in general, and all other kinds of raw forest produce n.o.m. above or in categories vii. and viii. 100 oke   |  | 20 00                          | —                 |      | a. Bronze (brass) in blocks or pigs or in useless and broken pieces or shavings 100 oke   |  | Free.                | —                 |
| VII.—VEGETABLE DYES AND TANNINS.  |  |                                |                   |      |   |  |                      |                   |
| a. Vegetable dyes of all kinds, except indigo 100 oke   |  | 10 00                          | —                 |      | b. Brass in sheets up to 5 centimetres in width 100 oke   |  | Free.                | —                 |
| b. Indigo 100 oke   |  | 300 00                         | 10 00 (a)         |      | c. Bronze (brass) in plates, sheets or slabs 100 oke  |  | 20 00                | —                 |
| c. Logwood, buckthorn and brazil wood 100 oke   |  | Free.                          | —                 |      | 70 Silver ore, or in blocks, bars or fragments of old articles for recasting 100 oke  |  | Free.                | —                 |
| d. Acorn cups (Valonia) 100 oke   |  | 10 00                          | —                 |      | 71 Gold ore, or in blocks, lumps, bars, or fragments of old articles, and old articles for recasting 100 oke  |  | Free.                | —                 |
| e. Tree bark, and all other vegetable substances used in tanning 100 oke  |  | Free.                          | —                 |      | 72 Wire of iron, steel or copper, pure or alloyed with other metals; and wire of any other metallic substance (except gold and silver wire, for which see 276-78); white wire and cords for musical instruments, iron filings and scraps of other metals 100 oke  |  | 20 00                | Free. (b)         |
| VIII.—STONES, RAW MINERALS, AND METALS.   |  |                                |                   |      |   |  |                      |                   |
| a. Marble; slabs and stones quite in the rough; slabs for typography and lithography; tint; grindstones and hones for razors, knives &c. in blocks or round; millstones for steam-mills, with or without iron bands; argillaceous earth; gneiss mould; fire clays; coal or lignite; potter's earth; chromite; emery; solid limestone; granite; opelite; sand; materials for glass making; precious stones 100 oke   |  |                                |                   |      |   |  |                      |                   |

(1) The import duty paid on the residues from the distillation of the mineral oils specified in par. 6 of No. 61 shall be re-funded on exportation of the paraffin in cakes or papers manufactured with such residues.

(2) By Art. 3 of Law 1296, of November 15, 1885, the penalty on petroleum (a Government monopoly) from the residues from the distillation of the mineral oils specified in par. 6 of No. 61 shall be re-funded on exportation of the paraffin in cakes or papers manufactured with such residues.

| Nos.   |   | Description of Goods. |           | General Conventional Tariff. |  | General Conventional Tariff. |  |
|--|---|-----------------------|-----------|------------------------------|--|------------------------------|--|
|  |   |                       |           | Dr. 1.                       |  | Dr. 1.                       |  |
| IX.—DRUGS AND CHEMICAL PRODUCTS.   |   |                       |           |                              |  |                              |  |
| 73   | Roots, barks, grasses &c. not specified :   |                       |           |                              |  |                              |  |
|  | a. Not powdered.....  | 1 45                  | 0 40      |                              |  |                              |  |
|  | b. Powdered.....  | 1 60                  | 0 60      |                              |  |                              |  |
| 74   | Dried flowers in general, insecticide powder and camphor.....   | 1 45                  | 0 60      |                              |  |                              |  |
| 75   | Cantharides.....  | 1 00                  | —         |                              |  |                              |  |
| 76   | Musk.....   | 0 50                  | —         |                              |  |                              |  |
| 77   | Opium and castoreum.....  | 8 00                  | —         |                              |  |                              |  |
| 78   | Saffron.....  | 12 00                 | —         |                              |  |                              |  |
| 79   | Tinctures, extracts and syrups.....   | 1 00                  | —         |                              |  |                              |  |
| 80   | Volatile oils (essences).....   | 5 00                  | —         |                              |  |                              |  |
| 81   | Coal-tiver oil, castor oil, almond oil, and the like; plasters and ointments.....   | 0 50                  | —         |                              |  |                              |  |
| 82   | Patent medicines :  |                       |           |                              |  |                              |  |
|  | a. Liquids in glass bottles.....  | 2 00                  | —         |                              |  |                              |  |
|  | b. Solids in glass bottles.....   | 4 00                  | —         |                              |  |                              |  |
|  | c. Solids in boxes.....   | 5 00                  | —         |                              |  |                              |  |
| 83   | a. Quinine, quinine and cinchona.....   | 40 00                 | Free. (b) |                              |  |                              |  |
| 84   | All other medicaments not specially mentioned (no tare allowance for vessels).....  | 100 oke               | 20 00     |                              |  |                              |  |
| 85   | Trusses, bandages, setons, indiarubber nipples, elastic probes, feeding bottles, elastic stockings, suspensors &c. common lint, charpie, cotton tissues and other substances impregnated with antiseptics.....  | 100 oke               | 100 00    |                              |  |                              |  |
| 86   | a. Colors made from coal tar (aniline, naphthalene &c.).....  | 800 00                | 200 00    |                              |  |                              |  |
|  | b. Sulphocarbonyl black, not easily soluble in water.....   | 100 oke               | 40 00     |                              |  |                              |  |
| 87   | a. Colors prepared with oil.....  | 200 00                | 50 00     |                              |  |                              |  |
|  | b. Colors prepared with water.....  | 100 oke               | 20 00     |                              |  |                              |  |
|  | c. Varnish prepared with alcohol, oil or oil of turpentine.....   | 100 oke               | 300 00    |                              |  |                              |  |
| 88   | a. Polishes for leather, boots, parquetry.....  | 100 oke               | 150 00    |                              |  |                              |  |
|  | b. Similar articles for cleaning or polishing metals (powders, soaps, pastes or liquids).....   | 100 oke               | 70 00     |                              |  |                              |  |
| Note.—No tare deduction shall be allowed for the receptacles or wrappings of the articles mentioned in classes 87 & 88.  |   |                       |           |                              |  |                              |  |
| 89   | a. All other mineral or metallic colors, not liquid, such as red lead, white lead, litharge &c.....   | 100 oke               | 40 00     |                              |  |                              |  |
|  | b. All other vegetable or animal colors, not liquid, n.o.m.....   | 100 oke               | 40 00     |                              |  |                              |  |
| 90   | Perfumes, spirituous, aqueous or acetous; pomades; aromatic oils, soaps, powders or pastes for various uses; fragrant herbs and wood; fragrant substances in bags of different tissues; cosmetics, pearl paste, powder and other toilet articles in any form.....   | 5 00                  | 2 50 (c)  |                              |  |                              |  |
| 91   | a. Soap, common or manufactured with kernel oil, for bleaching.....   | 100 oke               | 40 00     |                              |  |                              |  |
|  | b. Soap in paste, for washing wool.....   | Free.                 | —         |                              |  |                              |  |
|  | c. Soap in cakes or in other form, not perfumed, for toilet.....  | 0 55                  | —         |                              |  |                              |  |
|  | d. Medicinal soap of all kinds, in cakes, not perfumed.....   | 0 75                  | —         |                              |  |                              |  |
|  | e. Glycerine soap of all kinds.....   | 1 50                  | —         |                              |  |                              |  |
| 92   | a. Mustard, prepared and in jars; and all other seasonings n.o.m.....   | 2 00                  | —         |                              |  |                              |  |
|  | b. Pickles and sauces.....  | 2 00                  | —         |                              |  |                              |  |
| 93   | a. Products of distillery, fragrant, except volatile oils and perfumes.....   | 1 00                  | —         |                              |  |                              |  |
|  | b. Potato starch.....   | 20 00                 | 5 00      |                              |  |                              |  |
| 94   | a. Starch, starch flours of all kinds.....  | 100 oke               | 20 00     |                              |  |                              |  |
|  | b. Common isinglass, glue of hives or bones, and glue of all other kinds, solid or liquid.....  | 100 oke               | 40 00     |                              |  |                              |  |
|  | c. Refined isinglass (gelatine) of all qualities and colors.....  | 100 oke               | 100 00    |                              |  |                              |  |
| 96   | Wafers in general.....  | 2 00                  | —         |                              |  |                              |  |
| 97   | Matches of all kinds.....   | Prohibited.           | —         |                              |  |                              |  |
| Note.—By Art. 2 of the Law dated May 28, 1887, matches (a Government monopoly) imported fraudulently are forfeited and charged with a duty of 5 drachmai per oke.  |   |                       |           |                              |  |                              |  |
| 98   | a. Sealing wax.....   | 100 oke               | 120 00    |                              |  |                              |  |
|  | b. Sealing wax in cakes, blocks &c. for sealing bottles.....  | 100 oke               | 20 00     |                              |  |                              |  |
|  | c. White wax in cakes.....  | 100 oke               | 220 00    |                              |  |                              |  |
| 99   | a. Mineral waxy substances :  |                       |           |                              |  |                              |  |
|  | 1 Paraffin, ceresine and all other waxy substances not specially named.....   | 100 oke               | 270 00    |                              |  |                              |  |
|  | 2 Ozokerite, crude.....   | 50 00                 | 5 00      |                              |  |                              |  |
|  | b. Vegetable waxy substances, carnauba, crude or refined.....   | 100 oke               | 80 00     |                              |  |                              |  |
|  | c. Stearine.....  | 100 oke               | 250 00    |                              |  |                              |  |
| 100  | White wax tapers or candles, and images of wax.....   | 100 oke               | 400 00    |                              |  |                              |  |
| 101  | a. Candles of stearine.....   | 100 oke               | 200 00    |                              |  |                              |  |
|  | b. Candles of paraffin or of any other similar waxy material.....   | 100 oke               | 200 00    |                              |  |                              |  |
|  | c. Night-lights in general (without deduction of tare for the wrappings).....   | 100 oke               | 250 00    |                              |  |                              |  |
| 102  | Inks of a liquid state :  |                       |           |                              |  |                              |  |
|  | a. Writing or drawing ink in a liquid state.....  | 100 oke               | 100 00    |                              |  |                              |  |
|  | b. Writing or drawing ink in powder or in tablets.....  | 100 oke               | 200 00    |                              |  |                              |  |
|  | c. Printing or lithographic ink, thick.....   | 100 oke               | 80 00     |                              |  |                              |  |
|  | d. Printing or lithographic ink, thin.....  | 100 oke               | 50 00     |                              |  |                              |  |
| Note.—No tare allowance is to be made for the receptacles or wrappings of the articles mentioned in this No.   |   |                       |           |                              |  |                              |  |
| 103  | a. Potash, soda, caustic soda suitable for making soap and glass, alkali, chlorates of potash and of soda, chlorides of potash and of lime, sulphide of carbon, an olein as well as sulphate of copper and chemical preparations composed of sulphate of copper and other materials to be employed against the "peronospora"..... | Free.*                | —         |                              |  |                              |  |
|  | b. Sulphate of iron (vitriol), sulphate of copper (blue vitriol), arsenic, sal ammoniac, epsom salts, lime and borax.....   | 100 oke               | 10 00     |                              |  |                              |  |
|  | c. Pure acids, that is to say, sulphuric acid (spirits of vitriol), hydrochloric acid (spirits of salt), nitric acid (aqua fortis), phenic acid, other similar acids and all other chemical products n.o.m.....   | 100 oke               | 20 00     |                              |  |                              |  |
|  | d. Impure acids (acids of commerce).....  | 100 oke               | 15 00     |                              |  |                              |  |
|  | e. Saltpetre or nitrate of potassium.....   | 100 oke               | 20 00     |                              |  |                              |  |
|  | f. Benzine.....   | 100 oke               | 20 00     |                              |  |                              |  |
|  | g. Mineral naphtha and re-sidues thereof not suitable for illuminating purposes or the lubrication of machinery.....  | 100 oke               | 5 00      |                              |  |                              |  |
|  | h. Naphthaline; monosulphide, sulphide, and hypsulphide of soda.....  | 100 oke               | 1 50      |                              |  |                              |  |
| 104  | Empyrenematic oil.....  | 100 oke               | 50 00     |                              |  |                              |  |
| 105  | Hair-dyes.....  | 100 oke               | 5 00      |                              |  |                              |  |
| 106  | Condensed milk, sterilised milk, and milk containing flour, with or without sugar.....  | 100 oke               | 145 00    |                              |  |                              |  |
| 107  | Lemon juice.....  | 100 oke               | 300 00    |                              |  |                              |  |
| 108  | Fuses for mines.....  | 100 oke               | 20 00     |                              |  |                              |  |
| Note.—The consumption tax on the gunpowder contained in the fuses will be paid separately, in conformity with details to be arranged by Royal Decree.  |   |                       |           |                              |  |                              |  |
| 109  | Gunpowder :   |                       |           |                              |  |                              |  |
|  | a. For sporting or military purposes, dynamite, fireworks, and powder contained in loaded cartridges, in such proportions as shall be determined in the schedule to be approved by Royal Decree.....  | 100 oke               | 280 00    |                              |  |                              |  |
|  | b. Blasting powder.....   | 100 oke               | 37 00     |                              |  |                              |  |
| (No pot sium chlorate may be used in the manufacture of any kind of gunpowder. Contraveners shall render themselves liable to a fine up to 1,600 drachmai, and to three months' imprisonment. The gunpowder manufactured in violation of the present provision shall be forfeited. No gunpowder, caps of dynamite, and other explosives of foreign origin shall be deposited in State warehouses.) |   |                       |           |                              |  |                              |  |
| Note to No. 109a and b.—Under Art. 1 of the Law of March 19, 1910, the consumption duties specified hereunder, shall be levied on explosive materials and projectiles manufactured in Greece or introduced from abroad :   |   |                       |           |                              |  |                              |  |
|  | a. Blasting powder.....   | 0 25                  | —         |                              |  |                              |  |
|  | b. Smokeless powder.....  | 10 00                 | —         |                              |  |                              |  |
|  | c. Black gunpowder of all kinds.....  | 3 00                  | —         |                              |  |                              |  |
|  | d. Dynamite of 1st class.....   | 1 00                  | —         |                              |  |                              |  |
|  | e. Explosive materials of all kinds containing no nitro-glycerine, such as Cheddite, Favier and the like.....   | 0 50                  | —         |                              |  |                              |  |
|  | d. Dynamite of 2nd class (forcite or black dynamite).....   | 0 70                  | —         |                              |  |                              |  |
| These consumption duties shall not apply to fulminate of mercury and fulminate compounds used in the manufacture of caps.  |   |                       |           |                              |  |                              |  |
| Note.—For regulations respecting packing, containers, &c. of the above explosives see extract from Decree of June 12, 1910, at end of tariff.  |   |                       |           |                              |  |                              |  |
| 110  | Salt for cooking (monopoly).....  | Prohibited.           | —         |                              |  |                              |  |
| X.—HIDES AND SKINS AND LEATHER AND BONE MANUFACTURES.  |   |                       |           |                              |  |                              |  |
| 111  | Hides or sole leathers, in small or large pieces; white unvarnished cowhides.....   | 100 oke               | 100 00    |                              |  |                              |  |
| 112  | Calf skin, dyed or not; morocco leather; goat, ram, hare, beaver and sheep skins, dyed or not; shagreen; Russian leather; and cowhides, dyed or varnished.....  | 100 oke               | 250 00    |                              |  |                              |  |
| 113  | Varnished leather and camel's hides.....  | 100 oke               | 250 00    |                              |  |                              |  |
| 114  | Skins of small calves (glove skins) and kids, skins of musk rats and other rare animals n.o.m.....  | 100 oke               | 250 00    |                              |  |                              |  |
| 115  | a. Boots and shoes and slippers of all shapes, of all kinds of leather for men.....   | 10 00                 | —         |                              |  |                              |  |
|  | b. Coarse boots and shoes for labourers, with thick wooden soles.....   | 2 00                  | —         |                              |  |                              |  |
| 116  | a. Boots and shoes for women and children, of any shapes, of all kinds of leather or tissue, oke and slippers of woollen tissue, for men, women and children, of any shapes.....  | 10 00                 | —         |                              |  |                              |  |
|  | b. Slippers of leather or of cotton or linen tissue.....  | 15 00                 | —         |                              |  |                              |  |

† No colophony or any other resinous substance or fat may be used in the manufacture of wax or tapers. Contraveners shall render themselves liable to a fine up to 1,000 drachmai. The articles manufactured in contravention of this prohibition shall be forfeited.

\* The importation of caustic soda and soda ash is prohibited.



| Nos.   | Description of Goods.  | General Conventional |         |
|--|--|----------------------|---------|
|  |  | Tariff.              | Tariff. |
| Dr. l.   | Dr. l.   |                      |         |
| 7  | Boots and shoes and slippers of embroidered silk or other tissue, also embroidered with gold or silver .....   | 50 00                | —       |
| <i>Note.</i> —For sanitary reasons, the importation of old or worn out footwear is prohibited. |  |                      |         |
| 8  | Sword-belts, chin-straps and all leather articles for sporting or military purposes, 100 oke   | 480 00               | —       |
| 9  | Leather bands for machinery and linings for hats .....   | Free.                | —       |
| 10   | Leather bottles, stitched, new or not, 100 oke   | 20 00                | —       |
| 11   | Piping, knapsacks, bellows for domestic use, children's satchels, portfolios for offices .....   | 100 oke              | 100 00  |
| 12   | Saddles in general .....   | 15 00                | —       |
| 13   | Other harness makers' wares (harness, holsters &c.), 100 oke   | 3 00                 | —       |
| 14   | Small leather wares:—<br>a. Cases ("étuis"), portfolios of all kinds, note books, pocket books, watch chains &c., of leather .....                   | 10 00                | —       |
|  | b. Narghileh tubes .....   | 5 00                 | —       |
| 15   | Leather gloves in general without fur, pair  | 1 00                 | —       |
| <i>Traveling bags:</i> —   |  |                      |         |
|  | a. Plain valises of ox, cow, calf or morocco leather, not containing toilet necessities, oke   | 2 00                 | —       |
|  | b. Ditto, with metal ornaments or of finer leather .....   | 6 00                 | —       |
| 17   | Manufactured bone:—<br>Small articles of bone, horn or imitation bone, plain, carved or ornamented .....   | 3 00                 | —       |
| 18   | Small articles of ivory, tortoiseshell or rhinoceros, plain, carved or ornamented; and ivory lamps, plain or with common metal, carved or gilt ..... | 20 00                | —       |

# **XI.—FURNITURE AND WOODEN GOODS.**

|    |   |        |           |
|----|---|--------|-----------|
| 19 | Wooden pumps, oars and other articles suitable for ships (except furniture and fancy goods) 100 oke   | 30 00  | Free, (b) |
| 20 | a. Articles of common wool, gilt, inlaid, carved or ornamented; and inexpensive walking sticks and beads or rosaries of all kinds of wood, seeds or kernels .....   | 290 00 | 170 00    |
|    | b. Spindles and spinning wheels of all kinds for factories .....  | Free.  | —         |
|    | c. Common wooden frames, plastered and not gilt, wooden taps of all kinds and purposes, children's jackstands of common wood 100 oke  | 100 00 | —         |
|    | d. Foot luster .....  | 120 00 | —         |
|    | e. Top knot hats of wood .....  | 10 00  | —         |
| 21 | Toys .....  | 5 00   | —         |
|    | Pipe stems (chibouks or pipes) and mouthpieces .....  | 6 00   | —         |
| 22 | All other articles of common wood and of coarse workmanship n.o.m., such as casks, new or old, with or without iron hoops; trunks, plain or covered with oilcloth or cotton, hempen or linen tissue, or with tin or sheet iron; and key racks ..... | 30 00  | —         |
| 23 | b. Casks, used or new, with or without hoops ..   | 43 50  | 20 00     |
| 24 | All articles of valuable wood, plain, carved, inlaid &c.; fancy walking sticks and canes of cedar or plain wood, plain or carved .....  | 300 00 | —         |
| 25 | Furniture:—<br>a. Of common wood, not upholstered .....   | 60 00  | 81 00     |
|    | b. Of common wood, upholstered .....  | 90 00  | 121 50    |
|    | c. Of valuable wood, not upholstered, even imported unfitted .....  | 200 00 | 270 00    |
|    | d. Chairs of real case, or of bent or round wood .....  | 150 00 | —         |
|    | e. Do. of valuable wood, simply upholstered or entirely covered with common stuffs .....  | 400 00 | —         |
|    | f. Do. of valuable wood, expensively upholstered, and generally chairs, sofa and arm chairs, whether carved, unfitted or not, and covered with expensive stuffs .....   | 700 00 | —         |

# **XII.—SUGAR, CONFECTIONERY &c.**

|  |   |            |           |
|--|---|------------|-----------|
| 26   | Grape syrup ("petmes") and molasses, 100 oke  | 25 00      | —         |
| 27   | a. Sugar of all kinds: sugar of cane and sugar derived from the sugar cane, all kinds; and honey, liquid or in the comb, 100 oke  | 57 00      | 46 00     |
|  | b. Succharia (Law of April 28, 1894) .....  | Prohibited | —         |
| <i>Note.</i> —In accordance with law No. 3881 in force Oct. 1st, 1911, permission is given to import temporarily free of duty glucose for the manufacture of confectionery and bespindium fruit or products of the kind of all kinds, subject to compliance with Art. 1-7 of law B.P.N.H., of Feb. 13th, 1893. |   |            |           |
| 28   | "Halva," of honey or of sugar .....   | 80 00      | 38 40 (d) |
| 29   | All other kinds of confectionery, honey or sugar .....  | 3 00       | —         |
|  | a. Confectionery of all kinds, of sugar or of sugar .....   | —          | 38 40 (a) |
|  | b. Turkish delight (Kak'at Lakouna), chocolate, chocolate cream, candied fruit, and fondants of all kinds .....   | 4 35       | 2 00      |
| 30   | Plain biscuits ("galettes"), "gimblettes," 100 oke  | 20 00      | —         |
| 31   | Common biscuits ("galettes"), "gimblettes," without sugar or butter .....   | 15 00      | —         |
| 32   | Biscuits ("galettes"), "gimblettes" &c. with sugar or butter or both; and crackers, with or without sugar or butter; and all similar goods, including "pâte à tartar" ..... | 80 00      | 40 00 (a) |

| Nos.   | Description of Goods.  | General Conventional |          |
|--------|--|----------------------|----------|
|        |  | Tariff.              | Tariff.  |
| Dr. l. | Dr. l.   |                      |          |
| 143    | Fruits preserved in vessels hermetically sealed: fruits preserved in wine or spirits or solution of sugar; as well as marmalades and jams, jellies, and other articles n. s. m. .... | 2 00                 | 1 00 (a) |

# **XIII.—WINES AND ALCOHOLIC LIQUORS AND VINEGARS.**

|  |   |        |          |
|--|---|--------|----------|
| <i>Note.</i> —By Art. 13 of Law 1330 of 1881, an additional consumption duty per oke of 20 lepta is levied on wine imported from abroad; and of 1 dr. 50 lepta on alcohol of whatever strength; of 1 dr. on alcoholic liquors up to 70 degrees, and of 1 dr. 80 lepta on alcoholic liquors above 70 degrees. |   |        |          |
| 144  | a. Wort and wines in casks or other vessels 100 oke       | 300 00 | Free (c) |
|  | b. Wines, not sparkling, in bottles .....                 | 300 00 | Free (c) |
|  | c. Wines, sparkling, in bottles .....                     | 600 00 | Free (c) |
| 145  | a. Vinegar, common, in jars .....                         | 20 00  | —        |
|  | b. Vinegar in bottles .....                               | 100 00 | —        |
| 146  | a. Beer, in casks or receptacles other than bottles ..... | 110 00 | 85 00    |
|  | b. Beer in bottles of all sizes .....                     | 140 00 | 110 00   |

Under sec. 3 of Art. 4 of Law No. 3001 of April 29, 1901, the consumption of native malt manufactured with barley of local production is fixed at 60 lepta per oke up to the year 1920.

The provisions of the Law of Feb. 13, 1905, concerning the temporary exemption of raw materials destined for export after having been converted into industrial products, shall extend to malt imported from abroad for brewing purposes.

|     |   |        |            |
|-----|---|--------|------------|
| 147 | Alcohol and alcoholic liquors in general above 70 degrees of the areometer (centigrade) 100 oke of capacity | 200 00 | 100 00 (b) |
| 148 | Alcohol and alcoholic liquors below 70 degrees (including unrefined alcoholic) 100 oke of capacity          | 150 00 | 70 00 (b)  |
| 149 | Liquorets of all kinds .....  | 2 40   | —          |

# **XIV.—YARNS AND TISSUES.**

|     |   |         |            |
|-----|---|---------|------------|
| 150 | Ginned cotton .....   | Free.   | —          |
| 151 | Cotton wool (wadding) of all colors ..  | 100 oke | 100 00     |
| 152 | Cotton yarn, single, unbleached:—<br>a. Up to No. 24, English .....   | 60 00   | 50 00 (a)  |
|     | b. Above .....  | 80 00   | 60 00 (a)  |
| 153 | Cotton yarn, single, bleached:—<br>a. Up to No. 24, English .....   | 66 00   | —          |
|     | b. Above .....  | 88 00   | 66 00 (a)  |
| 154 | Cotton yarn, single, water-dyed:—<br>a. Up to No. 24, English .....   | 80 00   | —          |
|     | b. Above .....  | 104 00  | 80 00 (a)  |
| 155 | Cotton yarn, single, oil-dyed, irrespective of number, (Twisted yarns pay an additional 20 per cent. on the duty applicable to each sub-class of single yarns. This additional duty is not applied to yarns proceeding from States with which Greece is bound by Convention.) | 150 00  | —          |
| 156 | Cotton threads for sewing, wound on cards or bobbins, or in skeins, white, unbleached, or dyed, twisted or corded or not (without tare allowance for paper cards) .....   | 250 00  | 100 00 (a) |
| 157 | Tissues of cotton, unbleached, not specially mentioned, containing in the warp and the weft in the space of 5 millimetres square:—<br>a. Not exceeding 35 threads .....   | 80 00   | 70 00 (a)  |
|     | b. " 44 " .....   | 96 00   | 80 00 (a)  |
|     | c. " 56 " .....   | 112 00  | 80 00 (a)  |
|     | d. Exceeding 56 " .....   | 5 00    | 3 00 (a)   |
| 158 | Tissues of cotton, bleached, n. s. m., 100 oke  | 200 00  | 100 00 (a) |
| 159 | a. Tissues of cotton, manufactured with dyed threads, printed or oil-dyed, n. s. m., 100 oke  | 300 00  | 120 00 (a) |
|     | b. The following dyed cotton tissues: drills and tissues like them in stripes, checks and "alazans" and checks for use of the working classes and servants .....  | 174 00  | —          |
|     | c. Dyed cotton tissues for linings .....  | 300 00  | 100 00 (a) |
| 160 | a. Lamp wicks and wick cores .....  | 100 00  | —          |
|     | b. Straps and bands of cotton for machinery .....   | Free.   | —          |
| 161 | a. Tissues of cotton, of fine make, transparent, such as batistes, gauzes, muslins, grenadines, tulles, lace, head-kerchiefs ("kalamiskeria") oke   | 8 70    | 5 00       |
|     | b. Under-linen and embroidered articles (except made-up outer clothing) .....   | 6 00    | 3 00 (a)   |
| 162 | a. Velvets, variety stuffs, plush, crêtonnes, satins, pique &c. ....  | 3 00    | 2 00 (a)   |
|     | b. Garters, ribbons, tapes, hosiery, simple fringes, curtain cloths, muslins, Spanish calicoes, popadour, calicoes exceeding 66 threads, hem-bands ("tzenberia"), stockings &c. remnants of cotton tissues, not including those of makopolans .....                           | 7 25    | 3 00       |
|     | c. Corals or braids, galloons and edgings of cotton, or of wool and cotton (if the wool increases the value by more than 30 per cent. in that case see class 182b) .....  | 5 00    | 3 00 (b)   |
|     | d. Cotton flannel in pieces, white or dyed, for all purposes .....  | 174 00  | 120 00     |

\* Alcohol and spirits of wine, of any degree, with the exception of those used for mixing with wine or must (unfermented wine), and all alcoholic drinks, with the exception of those contained in bottles, are prohibited from importation until 31st December, 1920 (old style).

## XIV.—YARNS AND TISSUES continued.

| XIV.—YARNS AND TISSUES continued. |   |                   |                   | General Conventional Nos.  |   | Description of Goods. |                   | General Conventional Nos. |                       |
|-----------------------------------|---|-------------------|-------------------|--|---|-----------------------|-------------------|---------------------------|-----------------------|
| Nos.                              | Description of Goods.   | Tariff.<br>Dr. l. | Tariff.<br>Dr. l. | Nos.   | Description of Goods.   | Tariff.<br>Dr. l.     | Tariff.<br>Dr. l. | Nos.                      | Description of Goods. |
| 163                               | Sail-cloth.....   | 100 oke           | 20 00             | 185  | Tissues similar to the preceding (Class 184), also setin of wool and cotton having the warp or the wool entirely of cotton, or the cotton predominating in the warp or the wool:    |                       |                   |                           |                       |
| 164                               | Ready-made (cotton) clothing for men and boys is liable to the duty upon the tissues of which made, with an addition of.....  | 50%               | 40% (a)           | a.   | Up to 200 grammes (62 drams) 50 per sq. m. (up to 0.37 lb. per sq. yard).....   | 400 00                | 300 00 (a)        |                           |                       |
| 165                               | Ready-made clothing for women and girls, with or without embroidery or lace, without deduction for tare.....  | 25 00             | 15 00             | b.   | Above 200 grammes (62 drams) 50 per sq. m. (above 0.37 lb. per sq. yard).....   | 250 00                | 130 00 (a)        |                           |                       |
| 166                               | Threads for sewing and embroidery.....  | 150 00            |                   | c.   | Above 450 grammes per sq. m. including setin of wool and cotton.....  | —                     | 100 00 (a)        |                           |                       |
| 167                               | All other threads of linen, hemp or jute.....   | 60 00             |                   | d.   | Tissues of wool, cotton and silk, i. e. all tissues consisting of these three materials, the silk not predominating over the cotton or wool taken separately.....                   | 6 75                  |                   |                           |                       |
| 168                               | Tissues of linen, hemp, or jute n. s. m.:<br>a. Containing less than 12 threads of warp in a space of 5 millimetres square, except coarse tissue for sails.....   | 110 00            | 20 00 (a)         | 186  | Ready-made clothing for men and boys:<br>a. All wool, fine, for summer wear.....  | 11 00                 | 11 00             |                           |                       |
|                                   | b. Containing 12 threads and upwards of warp in a space of 5 millimetres square.....  | 100 oke           | 300 00            | b.   | All wool, thick, for winter wear.....   | 8 00                  | 3 00              |                           |                       |
|                                   | c. Carpets of hemp or jute.....   | 80 00             | 40 00 (d)         | c.   | Of wool and cotton, for summer or winter, the tissues of Class 185.....   | 6 00                  | 4 00              |                           |                       |
| 169                               | Sail-cloth.....   | 30 00             | 15 00 (a)         | d.   | Coarse overcoats and jackets of "calmek".....   | 5 00                  | 3 00              |                           |                       |
| 170                               | Lace and embroideries.....  | 30 00             | 15 00 (a)         | Note.—A surtax of 30 % on the duty is imposed on ready-made clothing lined with silk or with stuffs of mixed silk  |   |                       |                   |                           |                       |
| 171                               | Tulle, gauzes, batiste, and other open-weave tissues.....   | 16 00             | 8 00 (a)          | 187  | Ready-made clothing for women and girls, all wool or not, as well as dresses, whether completely sewn or not.....   | 25 00                 | 15 00             |                           |                       |
| 172                               | Velvets, small-ware, fringes, ribbons &c. and under-linen.....  | 6 00              | 3 00 (a)          | 188  | Silk, raw or scoured, not worked.....   | Free.                 |                   |                           |                       |
| 173                               | Ready-made (linen &c.) clothing for men and boys is liable to the duty upon the tissue of which made, with an addition of.....  | 50%               | 40% (a)           | 189  | Silk, spun, twisted or corded, and floss silk, white or colored, even if mixed with other textile substances.....   | 30 00                 |                   |                           |                       |
| 174                               | Ready-made clothing for women and girls:<br>a. Plain.....   | 30 00             | 15 00 (a)         | 190  | Lace or blowies, flechus, veils, tulle, crapes, gauzes, fringes and edgings, with or without ornaments of glass and metal.....  | 160 00                | 40 00 (c)         |                           |                       |
|                                   | b. With embroidery or lace (without tare allowance).....  | 30 00             | 15 00 (a)         | 191  | Embroideries, tissues with metallic threads, ribbons, hosiery and tapes and sewn articles n. s. m.....  | 40 00                 |                   |                           |                       |
| 175                               | Yarn:<br>a. Unbleached, twisted or not.....   | 400 00            | Free. (b)         | 192  | a. Fringes and trimmings, cords with or without ornaments of glass or metal.....  | 24 00                 |                   |                           |                       |
|                                   | b. Bleached, dyed, twisted or not, suitable for the manufacture of common flannels, stockings &c.....   | 700 00            | 340 00 (b)        | b.   | Fringes, trimmings and galloons, mixed with other materials.....  | 8 00                  |                   |                           |                       |
|                                   | c. All other yarns, except those for the manufacture of fez caps, for which see the following category (Class 203).....   | 800 00            | 540 00 (b)        | 193  | Velvets, plushes and chenilles.....   | 60 00                 | 30 00 (c)         |                           |                       |
| 176                               | Coarse blankets for animals; belts such as these for gymnastics; bands.....   | 100 00            |                   | 194  | Tissues of animal silk or of artificial silk of all colors n. s. m. and grenadine of silk and cotton.....   | 30 00                 |                   |                           |                       |
| 177                               | Carpets:<br>a. Of hair of dogs, calves or other large animals.....  | 100 oke           | 40 00             | 195  | a. Tissues of animal silk or of artificial silk, n. s. m., mixed with other textile materials, not covered, or with the warp or weft wholly of cotton, wool, or linen.....          | 12 00                 |                   |                           |                       |
|                                   | b. Pressed carpets, and felts.....  | 120 00            |                   | b.   | Edgings (fringes, passementerie), ribbons, cords and braid of artificial silk, with or without metallic or glass ornaments.....   | 12 00                 |                   |                           |                       |
|                                   | c. Of wool, or wool and cotton, woven or knitted; and carpets of wool and hemp or jute mixed.....   | 250 00            | 200 00 (a)        | c.   | Edgings, cords and braid of artificial silk mixed with other textile materials.....   | 5 00                  |                   |                           |                       |
|                                   | d. Persian, Georgian, and other similar carpets.....  | 600 00            |                   | d.   | Tissues made of raw silk.....   | 18 00                 |                   |                           |                       |
|                                   | e. Turkish carpets of pure wool, warp of cotton or of other textile, sold by the metre or piece, also carpets of "Ottomanie" called "Dijlins" and the "Hilwies" (Provided they be of Ottoman manufacture and sent from a port of the Empire, the duty is 200 francs per 100 kilos).....   | 600 00            |                   | e.   | Rugs, tablecloths, counterpanes and curtains of floss silk.....   | 8 00                  |                   |                           |                       |
| 178                               | Table cloths, curtains and door-hungings, and similar articles even made of wool and cotton.....  | 10 00             |                   | 196  | Edgings, braids and cords containing other textile substances besides silk.....   | 12 00                 | 8 00 (b)          |                           |                       |
| 179                               | School and travelling bags, and sailors' caps.....  | 1 60              |                   | 197  | Ready-made clothing for men and boys pays the same duty as the tissue of which they are made, plus.....   | 50%                   |                   |                           |                       |
| 180                               | a. Cloth list, and felts other than for carpets and machinery.....  | Free.             |                   | 198  | Ready-made clothing for women and girls pays the highest rate among those of which they are made (provided that material increases the value by more than 30%), plus.....           | 50%                   |                   |                           |                       |
|                                   | b. Felts for hats, cone-shaped, of the natural color, not otherwise manufactured, and twice as large as the hats usually imported.....  | 0 16              |                   | 199  | Oil-silk, cloth and canvas.....   | 8 00                  |                   |                           |                       |
| 181                               | Underclothing (fannel vests) of all colors, knitted or sewn, stockings, shawls, and travelling caps (so-called Scotch caps); blankets, bed and table covers of wool or wool and cotton; and belts of wool or wool and cotton.....   | 50% (a)           |                   | Note.—Tissues made of yarn in which there is silk are not classed among silk tissues, when the silk does not entirely cover the yarn of the other textile substances, or is not mixed with them throughout the length of the tissue. |   |                       |                   |                           |                       |
|                                   | Note.—Shawls of wool or of wool and cotton, embroidered, pay under Class 183.   |                   |                   | 200  | a. Layettes, single.....  | 4 00                  |                   |                           |                       |
| 182                               | a. Plushy stuffs, travelling rugs, ribbons, tassels and fringes, common printed shawls, small woven shawls, sewn articles, satin of wool, felt tissue not included in Class 177, whether all the above be made of wool or of wool and cotton, but excluding setin of wool and cotton..... | 0 18              |                   | b.   | Layette, double.....  | 10 00                 |                   |                           |                       |
|                                   | b. Corals, braids, gulleons and edgings of wool, or wool and cotton (if the wool increases the value of the latter by more than 30 per cent., otherwise see Class 162).....   | 8 00              | 6 00 (b)          | XV. ESPARTO GRASS GOODS, HATTERS' AND FURRIERS' WARES &c.  |   |                       |                   |                           |                       |
|                                   | c. Velvety fabrics, such as astrakhan, &c. of which the warp or weft, or both, is of cotton and the velvety surface of wool.....  | 3 00              |                   | 201  | a. Corlage of esparto, and all other sparterie articles n. s. m.....  | 20 00                 |                   |                           |                       |
| 183                               | Shawls and cashmere shawls, of merino, tissues of a similar kind, small knitted shawls, lace, tulle, grenadines, flechus, embroideries, needlework with or without admixture of metallic threads.....   | 12 00             |                   | b.   | Matting (esparto) for rooms.....  | 20 00                 |                   |                           |                       |
| 184                               | Tissues of wool or of other animal hair ("poil") n. s. m. of all colors and make, except fine tissues such as gauzes, and the lace, tulle, grenadines &c. included in the preceding class; weighing per square metre:<br>a. Up to 150 grammes.....  | 23 20             | 14 00             | 202  | Yarn of hemp and jute for rope-making.....  | Free.                 |                   |                           |                       |
|                                   | b. From 150 to 350 grammes.....   | 14 50             | 8 50              | 203  | a. Coarse tissues, socks, new or worn, and piping of linen or hempen tissues.....   | 30 00                 | 15 00 (a)         |                           |                       |
|                                   | c. Above 350 and not exceeding 500 grammes.....   | 10 15             | 8 50              | b.   | Ropes, wherever made, of wool or tarred.....  | 40 00                 |                   |                           |                       |
|                                   | d. Above 500 and not exceeding 750 grammes.....   | 8 50              | 4 00              | c.   | Twine for ordinary use.....   | 60 00                 |                   |                           |                       |
|                                   | e. Above 750 grammes.....   | 4 35              | 2 00              | Note.—Coarse tissues of jute for making sacks are included in the above class of the tariff.   |   |                       |                   |                           |                       |
|                                   | Note.—Woolen flannels in pieces, of all kinds and colors, are taxed as above.   |                   |                   | 204  | Tow in general.....   | 5 00                  |                   |                           |                       |
|                                   |   |                   |                   | 205  | Fishing or hunting nets of linen, hair or silk.....   | 2 00                  |                   |                           |                       |
|                                   |   |                   |                   | 206  | Yarn of wool for linecaps, oil-dyed, not twisted.....   | 200 00                | Free. (c)         |                           |                       |
|                                   |   |                   |                   | 207  | Partly manufactured tissue, of natural color, for fez caps.....   | 200 00                | Free. (b)         |                           |                       |
|                                   |   |                   |                   | 208  | Fez caps in general.....  | 1160 00               | 400 00            |                           |                       |
|                                   |   |                   |                   | 209  | a. Felts for hats, dyed, cone-shaped (except those felts in b. hereafter, and those in b. of No. 180), shaved or not.....   | 0 30                  |                   |                           |                       |
|                                   |   |                   |                   | b.   | Felts of the usual sizes, dyed or not, but neither starched nor crumpled, also felts manufactured with rabbit, hare, beaver or other non-domestic animal fur of all sizes each..... | 1 00                  | 0 75              |                           |                       |

| No.                             | Description of Goods.  | General Conventional Tariff. |        | Nos.                                | Description of Goods.  | General Conventional Tariff. |           |
|---------------------------------|--|------------------------------|--------|-------------------------------------|--|------------------------------|-----------|
|                                 |  | Dr. L.                       | Dr. L. |                                     |  | Dr. L.                       | Dr. L.    |
| c.                              | Plaits of straw, bark or white wood, neither bleached nor dyed, for making hats for workmen .....  | 100 oke                      | 30 00  | 232                                 | Glassware u. s. m., white, plain, or pressed, of one color, but tinted in the mass .....   | 100 oke                      | 30 00     |
| d.                              | The same, bleached or dyed, for making hats of fine quality .....  | 100 oke                      | 100 00 | 233                                 | Articles similar to the above, cut or engraved .....   | 100 oke                      | 75 00     |
| e.                              | The same, for making fancy hats, and the like mixed with other textile materials for making women's hats .....   | 100 oke                      | 3 00   | 234                                 | Articles similar to the above, decorated with gold or colors, or tinted in the mass with more than one color; and of crystal u. o. m. ....   | 100 oke                      | 200 00    |
| f.                              | Hats:  |                              |        | 235                                 | Window glass:  |                              | 130 00    |
| a.                              | High, of silk or other substances, or mixed, and opera hats .....  | each                         | 5 00   | a.                                  | Common, and photographic plates .....  | 100 oke                      | 25 00     |
| b.                              | Low, for men and boys (except straw hats), practically ready for use .....   | each                         | 4 00   | b.                                  | Colored, polished or engraved .....  | 40 00                        | —         |
| c.                              | Of straw or palm fibre, for men and boys, of good quality, and women's hats, untrimm'd .....   | each                         | 2 50   | 236                                 | Plate glass .....  | 50 00                        | —         |
| d.                              | Coarse, of straw, for workmen .....  | per 100                      | 30 00  | 237                                 | Watch glasses, and for optical instruments .....   | 3 00                         | —         |
| e.                              | Women's hats, of felt or not, untrimm'd .....  | each                         | 4 00   | 238                                 | Glass imitations of pearls, guns, and coral; pendants of lustres; spun glass; balls, beads, &c.; and chignons, globes, glass electric lamps, and shades for lamps, imported separately .....   | 1 00                         | —         |
| f.                              | Women's hats, trimmed in any manner, but not made of silk .....  | each                         | 10 00  | XVII.—MINERALS AND METALS, WROUGHT. |  |                              |           |
| g.                              | Women's hats, trimmed in any manner, made of silk .....  | each                         | 20 00  | 239                                 | a. Articles of marble, real or imitation, or of stone (except ancient statues, which are free), or of alabaster, plain, sculptured, or gilt .....  | 20 00                        | —         |
| h.                              | Infants' hats (except straw, taxed under sub-classes c and d) .....  | each                         | 20 00  | b.                                  | Slabs of marble of any shape, polished or not .....  | 10 00                        | —         |
| i.                              | Artificial flowers of tissues of all qualities, single, in garlands or in wreaths; and similar articles of wax, with or without ribbons &c. ....   | oke                          | 50 00  | c.                                  | Slabs of stone, and of Maltese stone, per 100 .....  | 4 00                         | —         |
| j.                              | Artificial fruits and seeds of all kinds and of any materials, also natural flowers chemically prepared (sterilized) .....   | oke                          | 20 00  | 240                                 | Slates for writing; slat-pencils, with or without wooden covering; and blackboards of iron plates .....  | Free.                        | —         |
| k.                              | Feathers for dress, prepared .....   | oke                          | 200 00 | 241                                 | Rails, points and bridges of cast-iron for railroads .....   | Free.                        | Free. (b) |
| l.                              | " " " entirely unprepared .....  | oke                          | 15 00  | 242                                 | a. Iron, girders of any size for buildings, and all other articles of cast or wrought iron for buildings, or for any other use except those mentioned in Nos. 63, b, c and d .....   | 8 00                         | 10 00 (b) |
| m.                              | " " partially prepared .....   | oke                          | 25 00  | b.                                  | Bridges for carriage roads, ceilings, roofs, eaves, scaffolding, gasometers, tanks of iron or steel for any purpose; all the above, whether attached or detached, or merely perforated or attached with screws, or riveted pipes of iron or steel, or cast steel, and their accessories for draining, water, gas &c.; pillars of cast iron, iron or steel, lamp posts and lamp brackets (consoles) and in general, all articles of cast iron or wrought iron, or accessories of the above not classed as fine work or articles of luxury ..... | 10 00                        | 10 00 (b) |
| n.                              | " " sewn on any kind of tissue, for ornamenting clothes, and bows made of small feathers of any kind, prepared or not .....  | oke                          | 30 00  | c.                                  | Articles of iron, as brackets, buckles, gas-fittings &c. and tinned goods .....  | 120 00                       | 80 00     |
| o.                              | Baskets of all shapes, of willow or reed, for common use (except baskets of wood shavings used for the exportation of fruit and vegetable of the country, which are free) .....                | oke                          | 5 00   | d.                                  | Hooks and eyes .....   | 200 00                       | —         |
| p.                              | Straw envelopes for bottles or for oil-presses; mats for packing furniture or other goods ..   | oke                          | Free.  | e.                                  | Iron buttons .....   | 40 00                        | 40 00 (b) |
| q.                              | Fraids (baskets of rush) .....   | oke                          | 10 00  | 243                                 | All articles of wrought iron, of sheet or of tunnel iron for buildings, railways or other uses (except machinery, agricultural implements, scientific instruments, and articles used in ships or ship building), steel or not, tinned or not, tarred or not, painted or not, varnished or not, whether the varnish contains mill or powder or not .....  | 10 00                        | 25 00 (b) |
| r.                              | Baskets and all other goods, of wickerwork or other vegetable substance, except those in 213 .....   | oke                          | 40 00  | 244                                 | Chart and carriage axes, including the hubs, and turned spindles of cast-iron, imported separately or not, shall pay 35 drachma per 100 oke, provided such duty is not inconsistent with the provisions of any treaty of commerce concluded with other countries.  | —                            | —         |
| s.                              | Fancy basket ware, of all shapes and of all vegetable substances suitable for basket making, even if combined with metals or ornamented with metal .....                                       | oke                          | 1 00   | 245                                 | All kinds of wrought-iron goods, polished, burnished, gilt, or galvanised; and nails, screws, and tacks, polished or gilt; and common knives, with handles as above .....  | 50 00                        | 50 00 (b) |
| t.                              | Doormats .....   | oke                          | 20 00  | 246                                 | Iron safes .....   | 40 00                        | —         |
| u.                              | India-rubber goloshes .....  | oke                          | 8 70   | 247                                 | Wire gauze and lay figures .....   | 30 00                        | —         |
| v.                              | Whips of sinew, with or without metal, or of waxed threads, or mixed with leather .....  | oke                          | 6 00   | 248                                 | Nails, screws, and tacks in general .....  | Free.                        | Free. (b) |
| w.                              | Cords of sinew for heating cotton, for musical instruments, or for other purposes; fibres of agave, and articles of amiantus .....   | oke                          | Free.  | 249                                 | Agricultural implements and tools .....  | Free.                        | Free. (b) |
| x.                              | Rooms:   |                              |        | 250                                 | Iron goods for shipbuilding, and used in ships .....   | 10 00                        | Free. (b) |
| a.                              | Of ordinary millet stems, with or without wooden handles .....   | oke                          | 10 00  | 251                                 | Bird cages, owl safes, and dish covers of wire gauze .....   | 200 00                       | —         |
| b.                              | Of other kinds, of vegetable substances, with or without wooden handles .....  | oke                          | 60 00  | 252                                 | a. Suction or forcing pumps and fire-engines of any metal, agricultural and industrial machines, and parts of them .....   | Free.                        | Free. (b) |
| XVI.—EARTHENWARE AND GLASSWARE. |  |                              |        |                                     |  |                              |           |
| 253                             | a. Earthenware, of all sorts, unglazed 100 oke   | oke                          | 2 00   | b.                                  | Fixed steam engines without boilers, for industries, steamships and vessels in general; motors worked by gas, petroleum, spirit, benzine, or hot or compressed air, or parts of such engines imported separately .....   | 12 00                        | —         |
|                                 | b. Common baked bricks, tiles for building and roofing, and earthenware pipes, all unglazed .....  | oke                          | 30 00  | c.                                  | Steam engines for railways or tramways, complete, traction engines (road-rollers) and steam rollers, engine partially fixed or portable, including their boilers, or parts thereof imported separately .....   | 15 00                        | —         |
|                                 | c. Tiles in shape of plates, or compressed and artistic tiles for covering the outside of houses .....   | oke                          | 50 00  | d.                                  | Hydraulic wheels, turbines and, in general, motors driven by hydraulic power, and parts of such machines imported separately .....   | 12 00                        | —         |
|                                 | d. Bricks, wholly or partially of cement, glazed or unglazed, colored or not; and earthenware bricks for floors .....  | oke                          | 6 00   | e.                                  | Steam boilers made of iron or steel plates, simple or with heaters or super heaters, with furnace inside or outside .....  | 12 00                        | —         |
|                                 | e. Firebricks .....  | oke                          | Free.  | f.                                  | Steam boilers of iron or steel plates, with iron or steel tubes, with or without smoke-box and funnel, for factories and steamships .....  | 100 oke                      | 11 00     |
| 254                             | a. Earthenware of all sorts, glazed (varnished) .....  | oke                          | 6 00   |                                     |  |                              |           |
| 255                             | Earthenware of all sorts, glazed with porcelain, or other glaze (except varnish), white or of a single color approaching white, and plain or with stencilled designs in one color .....        | oke                          | 30 00  |                                     |  |                              |           |
| 256                             | Articles similar to the preceding, of more than one color, or with designs in relief, or gilt; or articles of any other kind, with stencilled designs .....                                    | oke                          | 80 00  |                                     |  |                              |           |
| 257                             | Articles of porcelain of every kind, white and plain .....   | oke                          | 100 00 |                                     |  |                              |           |
| 258                             | Articles similar to the preceding, colored, or with designs in relief, or gilt, or with other stencilled designs .....   | oke                          | 400 00 |                                     |  |                              |           |
| 259                             | Lamps and fancy or artistic ware, European, Chinese, Japanese &c. ....   | oke                          | 7 00   |                                     |  |                              |           |
|                                 | a. Buttons, porcelain .....  | oke                          | 1 00   |                                     |  |                              |           |
|                                 | b. Porcelain electric lamps .....  | oke                          | 50 00  |                                     |  |                              |           |
|                                 | c. Porcelain, china, colored or gilt .....   | oke                          | 200 00 |                                     |  |                              |           |
| 260                             | Broken glass, glass powder, or glass in lumps ..   | oke                          | Free.  |                                     |  |                              |           |
| 261                             | a. Common bottles in general, black or yellow, such as are used for wine or brandy &c., including demijohns, and light green bottles of a capacity exceeding ½ oke, except white bottles ..... | oke                          | 8 00   |                                     |  |                              |           |
|                                 | b. Common small bottles, light green .....   | oke                          | 30 00  |                                     |  |                              |           |

\*The general tariff, as being lower than the conventional tariff, is generally applied.



## XVII.—MINERALS AND METALS, WEIGHT—continued.

| Nos.   | Description of Goods.  | General Conventional |            | General Conventional |        |
|--|--|----------------------|------------|----------------------|--------|
|  |  | Tariff.              | Dr. l.     | Tariff.              | Dr. l. |
| g.   | Steam boilers of railway locomotives, with furnaces made of steel plates or of copper with brass tubes, multitubular steam boilers with iron or steel tubes, conical or conical with iron or steel tubes, and all accessories thereof. | 15 00                | —          | —                    | —      |
| h.   | Boilers and all accessories thereof, of any diameter or length, bolts for joining machinery (boulons mécaniques), nuts (écrous), of any diameter with or without screw threads, washers for screws of any diameter or thickness.       | Free.                | —          | —                    | —      |
| i.   | Cigarette-making machines, each.   | 100 oke              | —          | —                    | —      |
| Note.—Parts of motive machines or steam boilers and all accessories of cast or wrought iron for indirect motion, such as bearings and their stools, shafts, smooth or cogged wheels, are admissible according to kind and workmanship, under the categories of the Tariff applicable. As an exception, shafts for steamships, whether crank shafts or not, cranks and shafts of marine engines, finished or not, steam dampers, pressure gauges, vacuum gauges, water gauges and engine lubricators, and brass rods, 15 millimetres or more in diameter, are a limited free. |  |                      |            |                      |        |
| 253  | Mechanical roasting-jacks, mining machines, and other household mechanical appliances.   | 100 00               | —          | —                    | —      |
| 254 a.   | Coffee mills; scales, decimal or other, of iron, with their weights.   | 40 00                | 40 00 (b)  | —                    | —      |
| b.   | Apparatus for watering streets and latrines.   | 100 oke              | 40 00      | —                    | —      |
| 255 a.   | Sewing machines, each.   | 25 00                | Free. (b)  | —                    | —      |
| b.   | Machines for all other domestic industries.  | 20 00                | Free. (b)  | —                    | —      |
| Note.—Machines for cutting tobacco for making cigarettes, refining mineral oils, the mono and duo playing cards, and making matches, as well as machines for other branches of industry of which the State exercises the exclusive monopoly, are not admitted free of duty, the importation of machines of these descriptions being prohibited.  |  |                      |            |                      |        |
| 256  | Sponges fishing or diving apparatus.   | Free.                | —          | —                    | —      |
| 257  | Radio-locks and locks, plain or brass mounted.   | 100 oke              | 90 00      | 80 00 (b)            | —      |
| 258 a.   | Agricultural instruments (with wood or not).   | Free.                | Free. (b)  | —                    | —      |
| b.   | Rails and points for railways.   | 30 0                 | Free. (b)  | —                    | —      |
| 259  | Spring for carriages and railway cars.   | 100 oke              | —          | —                    | —      |
| 260 a.   | All articles of steel (including packing and knitting needles and crochet hooks) not classed as fine ware and n.s.m.   | 50 00                | 50 00 (b)  | —                    | —      |
| b.   | Files.   | 10 00                | —          | —                    | —      |
| 261 a.   | Fine steel wares (including superior knives, razors &c.)   | 200 00               | —          | —                    | —      |
| b.   | Sewing needles (without deflection for tails).   | 2 00                 | 0 25 (b)   | —                    | —      |
| c.   | Sewing needles (polished or gilt).   | 4 00                 | 0 50       | —                    | —      |
| 262  | Printing type and typographical ornaments.   | 100 oke              | 25 00      | —                    | —      |
| 263  | Pipes, plates, leaves, and sheets for roofing or other purposes, and rolls.  | 25 00                | —          | —                    | —      |
| 264  | Bullets, slugs, and small shot.  | 30 00                | —          | —                    | —      |
| Note.—A consumption duty at the rate of 50 lepta per kilo shall be levied on bulk and other shot imported into Greece.   |  |                      |            |                      |        |
| 265 a.   | Toys.  | 5 00                 | —          | —                    | —      |
| b.   | Other artistic articles, and foil for wrapping various objects.  | 200 00               | —          | —                    | —      |
| c.   | Articles of plain and of coarse workmanship, and capsules for bottles.   | 50 00                | —          | —                    | —      |
| d.   | Stereotype plates, plates for maps or for engraving, and similar articles.   | Free.                | —          | —                    | —      |
| e.   | Nails, pins, and screws of copper, pure or in which copper predominates; and copper tubes (parts of machinery).  | Free.                | Free. (b)  | —                    | —      |
| 267 a.   | Articles, plain and of coarse workmanship, n.s.m.  | 50 00                | —          | —                    | —      |
| b.   | Articles of all kinds, chased, gilt or enamelled.  | 2 00                 | —          | —                    | —      |
| c.   | Articles decorated with other more precious metals.  | 3 00                 | —          | —                    | —      |
| d.   | Copper buttons, plain or gilt.   | 1 00                 | 1 00 (b)   | —                    | —      |
| 268  | Joints for machines, or pipes in general, and typographical galleys.   | Free.                | Free. (b)  | —                    | —      |
| Note.—Recognised steam engine or steam boiler or make and repairs are entitled to import free of duty bronze (brass) tubes with an external diameter of 15 millimetres or more, thinned or not, for use in the condensers of steam engines, and tubes for steam boilers.   |  |                      |            |                      |        |
| 269  | All kinds of articles, plain and of coarse workmanship; buttons and coffee mills, as used in the East.   | 100 00               | 100 00 (b) | —                    | —      |
| 270  | Articles of all kinds, in-cluding buttons, chased, silvered, gilt, or enamelled.   | 2 00                 | 2 00 (b)   | —                    | —      |
| 271  | Articles, including buttons, decorated with other more valuable metals.  | 3 00                 | 3 00 (b)   | —                    | —      |
| 272 a.   | All kinds of articles, plain and of coarse workmanship.  | 50 00                | —          | —                    | —      |
| b.   | Nails, pins, and screws, pure, and of alloy with other common metals, the zinc predominating.  | Free.                | Free. (b)  | —                    | —      |
| c.   | Plain buttons of zinc, or of alloy with other more valuable metals, the zinc predominating.  | 40 00                | 40 00 (b)  | —                    | —      |

| Nos.   | Description of Goods.   | General Conventional |           |
|--------|---|----------------------|-----------|
|        |   | Tariff.              | Dr. l.    |
| 273 a. | Articles of all kinds, of fine workmanship, plain, silvered, gilt, or enamelled.  | 2 00                 | —         |
| b.     | Articles of all kinds, decorated with other more precious metals.   | 3 00                 | —         |
| c.     | Buttons, chased, gilt, or enamelled, or made of alloy with other more precious metals, the zinc predominating.  | 1 00                 | 1 00 (b)  |
| 274 a. | All plain tin goods.  | 50 00                | —         |
| b.     | Main buttons of tin, or of alloy with other more valuable metals, the tin predominating.  | 40 00                | 40 00 (b) |
| 275 a. | Articles of tin, of all kinds, chased, silvered, gilt, or enamelled.  | 2 00                 | —         |
| b.     | Articles of tin, decorated with other more valuable metals.   | 3 00                 | —         |
| c.     | Buttons, chased, gilt or enamelled.   | 1 00                 | 1 00 (b)  |
| 276    | All kinds of plain silver articles, and lamps.  | 8 00                 | —         |
| 277    | Articles of silver, of all kinds, chased, gilt, enamelled, or decorated with gold or platinum, and lamps.   | 12 00                | —         |
| 278 a. | Articles of hollow gold or platinum.  | 120 00               | —         |
| b.     | Articles of solid gold or platinum, and lamps.  | 80 00                | —         |
| 279    | Articles resembling silver, and of white metal, or nickel alloy, and articles made of metals n.s.m.; lamps and ornaments of common metals (brass &c.), gilt, silvered, enamelled, or chased, with or without imitation precious stones. | 14 50                | 8 00      |
| 280    | Articles of alloy of divers metals n.s.m. pay the duty on the predominant material when the combination means an increase of more than 30 % in the value on the most heavily taxed material.  | —                    | —         |

## XVIII.—MUSICAL AND SCIENTIFIC INSTRUMENTS.

| Nos.   | Description of Goods.   | General Conventional |           |
|--------|---|----------------------|-----------|
|        |   | Tariff.              | Dr. l.    |
| 281    | Cottage pianos and harmoniums.  | 80 00                | 80 00 (b) |
| 282    | Grand pianos.   | 180 00               | 130 00    |
| 283    | Violins and other stringed instruments.   | 20 %                 | —         |
| 284    | Metal instruments, new or not.  | 20 %                 | —         |
| 285    | Wooden instruments, new or not.   | 20 %                 | —         |
| 286    | All musical instruments not in the three preceding classes.   | 20 %                 | —         |
| 287 a. | Lancets; scalpels; surgical, obstetric, or ophthalmic instruments; instruments for physics, chemistry, optics, astronomy, architecture; surveying, and scientific instruments n.s.m.; barometers, thermometers, chronometers, sundials, compasses, odometers, areometers, densimeters, anemometers, galactometers, dropping glasses &c. | Free.                | Free. (b) |
| b.     | Electric telephones; microphones; electric bells indicating boards; buttons for electric bells; and electric light; telegraph apparatus; and parts thereof.   | 2 00                 | —         |
| c.     | Gramophones; phonographs; cinematographs; typewriters; calculating machines; and accessories or parts thereof.  | 4 00                 | —         |
| 288    | Watches of gold.  | 4 00                 | —         |
| 289    | " of silver, gilt, or silver plated.  | 1 50                 | —         |
| 290    | " of other materials.   | 1 00                 | —         |
| 291    | Watch cases of gold, or gold plated.  | 1 00                 | —         |
| 292    | " of silver, plated.  | 3 50                 | —         |
| 293    | " of other materials, except gold, silver, and platinum.  | 0 50                 | —         |
| 294    | " works, without cases.   | 1 50                 | —         |
| 295    | Clocks and alarums in general, of wood or common metals; and clock works, complete or in parts.   | 3 00                 | —         |
| 296 a. | Clocks and parts of clocks suitable for public buildings.   | Free.                | —         |
| b.     | Parts of clocks and watches (hour and minute hands, plates, springs &c. except cases).  | Free.                | —         |

## XIX.—PAPER, MANUFACTURES THEREOF, AND WORKS OF ART.

| Nos.   | Description of Goods.  | General Conventional |        |
|--|--|----------------------|--------|
|  |  | Tariff.              | Dr. l. |
| 297  | Paper paste and pulp of whatsoever material, bleached or not, as well as paste coagulated into sheets or rolls (easily distinguishable from cardboard).  | Free.                | —      |
| 298  | Roofing paper, emery paper, glass paper, tarred paper, and paper bags.   | Free.                | —      |
| 299  | Coarse paper, blue, grey or yellow, in large or small sheets, cut and trimmed, set of cotton, linen, or hemp, but of other materials, such as wood &c.; packing paper, paste board, cardboard, and paper tele-graph tapes.   | 40 00                | 20 00  |
| 300  | Printing paper.  | 60 00                | 30 00  |
| a.   | Glazed or not.   | 100 oke              | —      |
| b.   | Common, unglazed, exclusively destined for printing newspapers and scientific reviews, also publications of the "Society for the Propagation of Useful Books," provided these periodicals and books be already edited monthly at the time of operation of the present law. | Free.                | —      |
| Printing paper, imported for the printing of newspapers and their supplements, cannot be discernible from other printing paper by a watermark showing two parallel lines clearly traced over the whole surface of the sheet and being 5 centimetres apart. |  |                      |        |
| Paper required for the purposes of the "Society for the Propagation of Useful Books," shall bear in a ring the watermark, "Useful Book Society."   |  |                      |        |

| General Tariff.  |                |                             | General Tariff. |   |                |                             |
|--|----------------|-----------------------------|-----------------|---|----------------|-----------------------------|
| Description of Goods.  | Tariff. Dr. L. | Conventional Tariff. Dr. L. | Nos.            | Description of Goods.   | Tariff. Dr. L. | Conventional Tariff. Dr. L. |
| The question of color and generally the control to be exercised in regard to printing paper, which can only be imported through the Customs at Piræus and through the Custom-houses of the first class, to be designated by Royal Decree.  |                |                             |                 |   |                |                             |
| The clandestine importation of this paper or its application to other purposes will be regarded as an act of contraband, and the importers will be liable to pay 8 drachmai per 100 oke, whether the contraband was a case of <i>flagrante delicto</i> or otherwise.   |                |                             |                 |   |                |                             |
| c. Printing paper glazed, for newspapers   | 100 oke        | 15 00                       | —               | j. Ordinary bicycles, mounted or not  | each           | 30 00                       |
| Letter paper of all shapes, parchment paper, and wall paper  | 100 oke        | 200 00                      | 100 00          | k. Single cylinder motor cars, of 6 to 12 h.p.:   | each           | 500 00                      |
| Paper for registers and account books; drawing paper; paper for the outer covers of stitched books; bank books, ruled, or not; books or sheets of paper having printed words on them, suitable for diaries &c.; and sheets of paper for copying, provided that the paper is unsuitable for making cigarettes | 100 oke        | 100 00                      | 50 00           | With two seats  | each           | 700 00                      |
| Account books and copy books, of paper unsuitable for making cigarettes  | 100 oke        | 120 00                      | —               | Closest, with four or more seats  | each           | 1,000 00                    |
| Writing paper of any color:  | 100 oke        | 50 00                       | 30 00           | l. Two cylinder motor cars, of 6 to 12 h.p.:  | each           | 700 00                      |
| a. Unglazed  | 50 00          | 30 00                       | —               | With two seats  | each           | 900 00                      |
| b. Glazed  | 60 00          | 40 00                       | —               | Closest, with four or more seats  | each           | 1,200 00                    |
| Paper for various uses:  | 100 oke        | —                           | —               | m. Four cylinder motor cars, of 10 to 16 h.p.:  | each           | 800 00                      |
| a. Paper of one color for the outer covers of matchless boots, for tobacco wrappers, hat cases &c. of any thickness, glazed or not, and blue paper for wrappers of "papier timbré," or official documents  | 100 oke        | 50 00                       | 30 00           | With two seats  | each           | 1,000 00                    |
| b. Mottling paper, grey or blue packing paper, glazed or not; canvases and tissue paper for wrapping fruits, not like cigarette paper, with horizontal or vertical water-marks   | 100 oke        | 30 00                       | 30 00           | Closest, with four or more seats  | each           | 1,200 00                    |
| c. Waxed or paraffined paper, and paper impregnated with any other waxy substance  | 100 oke        | 100 00                      | —               | n. Of 17 to 25 h.p.:  | each           | 900 00                      |
| Cigarette paper (monopoly)   | 100 oke        | Prohibited.                 | —               | With two seats  | each           | 1,100 00                    |
| By Law 1396 of May 13, 1887, relating to fines, cigarette paper fraudulently imported and forfeited, pays a duty of 35 drachmai per oke.   | 100 oke        | Prohibited.                 | —               | Closest, with four or more seats  | each           | 1,300 00                    |
| Paper for cheques, bonds, shares &c.; envelopes; fancy paper, colored, silvered or gilt; paper for bouquets or sweetmeats with lacework &c.  | 100 oke        | 3 00                        | 2 00            | o. Of 26 to 40 h.p.:  | each           | 1,200 00                    |
| Paper for use as stamped paper ("papier timbré").  | 100 oke        | Prohibited.                 | —               | With two seats  | each           | 1,400 00                    |
| Boxes, paper, not of papier-maché, nor of fancy paper  | 100 oke        | 1 00                        | —               | Closest, with four or more seats  | each           | 1,500 00                    |
| Boxes, of fancy paper; paper toys of all kinds; paper collars and cuffs; and ornamental paper for collars &c.  | 100 oke        | 4 00                        | 3 00            | p. Of 41 h.p. or more:  | each           | 1,700 00                    |
| Bonbon boxes, plain (that is to say, without admixtures of metals, tissues, or precious wood, or bone &c. otherwise they are included in 346)  | 100 oke        | 5 00                        | —               | With two seats  | each           | 2,000 00                    |
| Tracing paper; silver paper; design paper ruled in millimetres; music paper, without notes, or stitched in books; photographic, phototypic and lithographic paper; and for visiting cards  | 100 oke        | 80 00                       | 60 00           | Closest, with four or more seats  | each           | 2,900 00                    |
| Papier-maché and articles made of it (except buttons, which are included in Category XX)   | 100 oke        | 300 00                      | —               | q. Six cylinder motor cars, of 10 to 20 h.p.:   | each           | 1,000 00                    |
| c. Printed books, sewn or not, music books, sewn or not, and bound books   | Free.          | Free. (b)                   | —               | With two seats  | each           | 1,200 00                    |
| d. Book covers of every kind   | 100 oke        | 250 00                      | —               | Closest, with four or more seats  | each           | 1,500 00                    |
| e. Lithographic, engravings and chromolithographs, chromophotographs, and other coloured prints  | 100 oke        | 300 00                      | —               | r. Of 21 to 35 h.p.:  | each           | 1,300 00                    |
| f. Labels of all kinds   | 100 oke        | 20 00                       | —               | With two seats  | each           | 1,600 00                    |
| Playing cards of all kinds (monopoly)  | 100 oke        | Prohibited.                 | —               | Closest, with four or more seats  | each           | 1,800 00                    |
| By Art. 3 of Law 1295 of 1885, as to playing cards imported fraudulently and forfeited, pay a duty of 2 drachmai per pack.   | 100 oke        | Prohibited.                 | —               | s. Of 36 h.p. and above:  | each           | 1,800 00                    |
| Pictures of ancient or modern art (not framed), statues of plaster, and casts  | Free.          | —                           | —               | With two seats  | each           | 2,200 00                    |
| Theatrical decorations, drawing models, plans of building &c. (not framed)   | Free.          | —                           | —               | Closest, with four or more seats  | each           | 3,300 00                    |
| XX.—MISCELLANEOUS MANUFACTURES.  |                |                             |                 |   |                |                             |
| a. Fans of common straw and paper  | 100 oke        | 4 00                        | —               | t. Transport motor cars   | each           | 12 %                        |
| b. Fans of Malt-se straw and common Egyptian feathers  | 100 oke        | 2 00                        | —               | u. Motor cycles, and pieces or parts thereof, and pieces and parts of motor cars  | each           | 10 %                        |
| c. Fans, common, except the preceding  | 100 oke        | 20 00                       | —               | 320 a. Carriage upholstery, such as cushions &c.  | oke            | 1 00                        |
| d. Fans with ivory or tortoise-shell handles, or of precious Egyptian feathers, or painted   | 100 oke        | 60 00                       | —               | b. Carriage lamps, of common metal  | oke            | 2 00                        |
| e. Carriages with two wheels, lined or not, new or not   | 100 oke        | 100 00                      | —               | c. " " of more expensive metals   | oke            | 3 00                        |
| f. Carriages with four wheels, lined or not, new or not  | 100 oke        | 300 00                      | —               | Note.—Lamp-tubes for other purposes are also liable to the above duties.  | oke            | —                           |
| g. Hand cart ages (for infants, invalids, &c.)   | 100 oke        | 20 00                       | —               | d. Ships' lanterns  | Free.          | Free. (f)                   |
| h. Cars, ordinary, with two wheels   | 100 oke        | 20 00                       | —               | 321 a. Umbrellas and parasols of linen or cotton, or of linen and cotton mixed, of all makes  | each           | 1 20                        |
| i. " " with four wheels  | 100 oke        | 40 00                       | —               | b. Umbrellas and parasols of wool, pure or mixed  | each           | 1 20                        |
| j. Vehicles of other kinds n.s.m. (as for wine, ice, or groceries &c.)   | 100 oke        | 30 00                       | —               | c. Umbrellas and parasols of mixed silk   | each           | 2 50                        |
| k. Railway or tramway cars, for goods  | 100 oke        | 10 %                        | —               | d. " " of silk  | each           | 4 00                        |
| l. " " for passengers  | 100 oke        | 10 %                        | —               | e. " " ornamented with lace or embroidery   | each           | 25 %                        |
| m. Hand carts, for goods   | 100 oke        | 20 %                        | —               | f. Handles and frames of umbrellas and parasols, of common wood, iron, or other common metal  | oke            | 30 00                       |
|  | 100 oke        | 20 %                        | —               | g. Handles and frames of valuable wood, whalebone, ivory, or rhinoceros &c. are taxed according to the material of which made.  | oke            | —                           |
|  | 100 oke        | 20 %                        | —               | 322 a. Various articles of coral, worked, with or without ornaments of precious metal 100 dram.   | oke            | 10 00                       |
|  | 100 oke        | 20 %                        | —               | b. Real pearls, polished  | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | c. Mother-of-pearl, worked into various articles, without precious metals   | oke            | 10 00                       |
|  | 100 oke        | 20 %                        | —               | Note.—When the above articles contain gold, silver, or platinum, they are chargeable as gold, silver &c.  | oke            | —                           |
|  | 100 oke        | 20 %                        | —               | d. Articles of meerschaum   | oke            | 20 00                       |
|  | 100 oke        | 20 %                        | —               | 323 Dominoes, chess, draughts, and other objects of amusement of whatsoever materials, without deduction for tare   | oke            | 3 00                        |
|  | 100 oke        | 20 %                        | —               | 324 a. Spectacles and eyeglasses of glass, crystal or stone, irrespective of mounting   | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | b. Opera glasses, irrespective of mounting (no tare allowance)  | oke            | 4 00                        |
|  | 100 oke        | 20 %                        | —               | c. Telescopes, microscopes, stereoscopes, spectroscopes and optical instruments   | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | 325 a. Indiarubber and gutta-percha, raw or refined   | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | b. Indiarubber and gutta-percha   | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | c. Pieces, sheets, bands, bars, pipes &c. of indiarubber and gutta-percha, mixed or not with other materials, and bat rims of cotton steeped in gum                       | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | d. Diving suits   | Free.          | —                           |
|  | 100 oke        | 20 %                        | —               | e. Elastics for shoes or other purposes, mixed or not with other textile materials and other similar articles   | oke            | 400 00                      |
|  | 100 oke        | 20 %                        | —               | f. Articles of indiarubber and gutta-percha n.s.m.  | oke            | 725 00                      |
|  | 100 oke        | 20 %                        | —               | g. Sheets of indiarubber or gutta-percha, pure or on tissue (except silk tissue), or impregnated tissue, or tissue stuck together by means of indiarubber or gutta-percha | oke            | 400 00                      |
|  | 100 oke        | 20 %                        | —               | h. Ready-made clothes and other articles of tissue mentioned in (g)   | oke            | 700 00                      |
|  | 100 oke        | 20 %                        | —               | i. Tissues of animal or artificial silk, pure or mixed with other textile materials, impregnated, or stuck together by means of indiarubber or gutta-percha               | oke            | 60 00                       |
|  | 100 oke        | 20 %                        | —               | j. Ready-made clothes and other articles of tissue mentioned in (i)   | oke            | 30 00                       |
|  | 100 oke        | 20 %                        | —               | 326 All articles of amber, worked, with or without metal  | oke            | 40 00                       |
|  | 100 oke        | 20 %                        | —               | 327 Articles of glass, mixed with other materials of all kinds and n.s.m.   | ad val.        | 20 %                        |

## XX. MISCELLANEOUS MANUFACTURES—continued.

| Nos. | Description of Goods.   | General Tariff. |           | Nos. | Description of Goods.  | General Tariff. |        |
|------|---|-----------------|-----------|------|--|-----------------|--------|
|      |   | Dr. 1.          | Dr. 1.    |      |  | Dr. 1.          | Dr. 1. |
| 328  | Small wares and divers articles of common bone, ivory, or tortoise-shell, mixed with other materials n.s.m. ....  | 20 %            | —         | b.   | Clothes brushes, of vegetable materials, of animal materials, feathers or bristles, .....  | 3 00            | —      |
| 329  | a. Small looking-glasses for soldiers and peasants, of common wood, brass, or other common metal, or cardboard, .....   | 100 00          | —         | d.   | Blackening brushes, scrubbing brushes, stabic brushes, bottle brushes and soldiers' brushes .....  | 0 20            | —      |
|      | b. Looking-glasses in general, not included in the preceding sub-class and the following class .....  | 200 00          | —         | e.   | Brushes of all other kinds n.s.m. ....   | 3 00            | —      |
| 330  | Mirrors, with or without frames, of half a square metre and upwards, .....  | 300 00          | —         | f.   | Rotatory brushes for hair-brushes, suspended or hand .....   | 1 00            | —      |
|      | Note.—Frames and mirrors in porcelain separately, both pay the duty according to their respective categories.   |                 |           | 342  | a. Valises of common leather, with toilet fittings, .....  | 5 00            | —      |
| 331  | a. Pocket knives, with handles of wood, common metal, composition, or common bone, .....  | 6 00            | 4 s (b)   | b.   | Valises of fine leather, with toilet fittings, .....   | 20 00           | —      |
|      | b. Pocket knives, with handles of ivory, mother-of-pearl, coral, tortoiseshell, or precious metal .....   | 10 00           | 10 00 (b) | c.   | Toilet cases of oil cloth, leather or wool, with fittings .....  | 20 %            | —      |
|      | Note.—Pocket knives, very common, with handles of wood, are included in 212b.   |                 |           | 343  | a. Imitation precious stones, mounted in common metal .....  | 3 00            | —      |
| 332  | a. Waxed cloth, and clothing made therefrom .....   | 100 00          | —         | b.   | Imitation precious stones, mounted in silver .....   | 24 00           | —      |
|      | b. Oilcloth for floors, .....   | 30 00           | —         | c.   | Imitation precious stones, mounted in gold or platinum .....   | 200 00          | —      |
| 333  | a. Buttons of ivory or mother-of-pearl .....  | 5 00            | —         | 344  | a. Billiard tables in general, new or not, each cues and accessories, such as cue cases, scoring boards &c. ....   | 150 00          | —      |
|      | b. Buttons of bone, horn, porcelain, papier-mâché, wood, or of glass, or of those substances mixed with common metal, .....   | 1 00            | 1 00 (b)  | c.   | Billiard balls of ivory or other material, ..  | 40 00           | —      |
|      | c. Buttons of silk, wool, or calmanco, .....  | 4 00            | —         | 345  | a. Masks of oilcloth or paper, .....   | 5 00            | —      |
|      | d. Buttons of all other kinds n.s.m. ....   | 2 00            | —         | b.   | of tissues, .....  | 20 00           | —      |
| 344  | Lamps of every kind (including iron) n.o.m. and accessories of lamps of this class imported separately .....  | 1 00            | —         | 346  | a. Paint boxes, with paints .....  | Free.           | —      |
| 350  | a. Knives and forks for the table, and razors, with handles of silver, gold, or platinum, or gilt, or of ivory, tortoiseshell, mother-of-pearl, or coral, with or without cases, .....  | 8 00            | —         | b.   | Dressing cases, of common metals, fitted, &c. fitted, .....  | 3 00            | —      |
|      | b. Knives, forks, and razors, with handles silver-plated, or of white metal alloy resembling silver, or of nickel alloy (as defined in class 279), or of wood; and razors with handles of bone, horn, or composition, with or without cases, .....    | 2 00            | —         | c.   | of metals resembling silver &c. fitted, .....  | 6 00            | —      |
|      | c. Knives and forks, with handles of bone, horn, or composition, with ornaments of metal, silvered, with or without cases, .....  | 2 00            | 1 00 (b)  | d.   | Penbox boxes, of silk or velvet, with or without metal, or of leather, wood or other material .....  | 20 00           | —      |
|      | Note.—a, b, & c.—No rate allowance for knives, forks and razors with handles other than of iron.  |                 |           | e.   | Jewel cases of velvet, of silk not velveted, with or without metal, leather, or embroidery .....   | 20 00           | —      |
|      | d. Spoons and forks of nickel alloy .....   | 12 00           | 6 00      | 347  | a. Walking sticks of whalebone, ivory or rhinoceros, .....   | 20 00           | —      |
|      | e. The same, silvered or gilt, either wholly or in part .....   | 14 50           | 8 00      | b.   | Walking sticks covered with tissues of leather .....   | 2 00            | —      |
| 350  | Steamships in general, of iron, steel, wood or mixed materials built abroad :   |                 |           | c.   | Walking sticks of sinew .....  | 3 00            | —      |
|      | a. Of less than 300 tons measurement, second-hand .....   | 35 00           | —         | d.   | of metal, which contain weapons, parasols or stools .....  | 20 %            | —      |
|      | b. Of less than 300 tons measurement, new .....   | 70 00           | —         |      | [Note.—Articles in 328 not included.]  |                 |        |
|      | Note.—Paragraphs a and b will be operative from the date on which there is founded in Greece a shipyard capable of building iron ships up to 300 tons, and after publication of a Royal Decree.   |                 |           | 348  | a. Trays, of iron, coated with tin or zinc, varnished or coloured .....  | 2 30            | 1 20   |
|      | c. Of over 300 tons measurement, new or old .....   | Free.           | —         | b.   | Trays of brass, zinc, aluminium, wood, papier-mâché, porcelain, or earthenware, or of a combination of these materials, .....  | 4 00            | 2 00   |
|      | d. Boats and small craft, for whatever use, with sails or driven by electricity, benzine, petrol, gas, or hot air engines, built abroad .....   | 50 00           | —         | c.   | The same as in a or b, when nickelled, are to be classified in a or b, according to kind with no addition of duty .....  | 0 10            | 0 40   |
|      | Note.—It is understood that the above ships, small craft and boats refer to those which are to be re-registered in a Greek port within eight days of arrival, and not to those which do not belong to Greek subjects or which will not be registered. |                 |           | d.   | Trays of nickel or nickel alloy, and trays covered in whole or in part with nickel or nickel alloy .....   | 12 00           | 6 00   |
| 357  | Arms, for cutting or thrusting :  |                 |           | e.   | The same as in a, b or d, when silvered or gilt, wholly or in part—are to be classified in a, b or d according to kind, with an addition of .....  | 2 00            | 2 00   |
|      | a. European military sabres and Turkish scimitars .....   | 1 00            | —         | 349  | Lustres of glass or crystal, with or without metal (except gold and silver) .....  | 70 00           | —      |
|      | b. Knives (yatagans, hangars &c.) .....   | 3 00            | —         | 350  | Wreckage from native or foreign ships .....  | Free.           | —      |
|      | c. Rapiers and daggers of all kinds, plain or with fancy guards .....   | 5 00            | —         | 351  | Frames of wood or paper, covered with tissues .....  | 4 00            | —      |
| 358  | Firearms :  |                 |           | 352  | Calendars, other than those of paper .....   | 1 00            | —      |
|      | a. Guns in general, single-barrelled, muzzle-loading .....  | 2 00            | —         | 353  | a. Lead pencils, wooden sheath .....   | 1 00            | —      |
|      | b. Guns in general, single-barrelled, breech-loading .....  | 10 00           | —         | b.   | Slate pencils .....  | Free.           | —      |
|      | c. Guns in general, double-barrelled, muzzle-loading .....  | 12 00           | —         | 354  | Dressed dolls .....  | 10 00           | —      |
|      | d. Guns in general, double-barrelled, breech-loading .....  | 20 00           | —         | 355  | Haman hair, worked .....   | 18 00           | —      |
|      | e. Pistols in general .....   | 5 00            | —         | 356  | Cylindrical blotting pads .....  | 0 50            | —      |
|      | f. Revolvers of all kinds .....   | 3 00            | —         | 357  | Gloves, of leather or not, with fur .....  | 1 00            | —      |
| 359  | Parts of arms :   |                 |           | 358  | Toys (not of wood or paper), of common metals (except lead) .....  | 5 00            | —      |
|      | a. Barrels and locks of pistols and of arms of every kind ; machines for discharging projectiles, and articles of any other kind belonging to this class, and not specially mentioned .....   | 10 00           | —         | 359  | Teeth of all materials and sets of teeth mounted in metal .....  | Free.           | —      |
|      | b. Parts of revolvers .....   | 20 00           | —         | 360  | a. Cork stoppers mounted in common metal ..  | 2 00            | —      |
|      | c. Cartridge-cases .....  | 8 00            | —         | b.   | precious metal .....   | 5 00            | —      |
|      | d. Rifle .....  | 8 00            | —         | 361  | a. Paint brushes, artists' .....   | Free.           | —      |
|      | e. Caps for firearms of all kinds .....   | 8 00            | —         | b.   | for wall painting in oil or white wash .....   | 0 20            | —      |
|      | f. Caps of dynamite .....   | 12 00           | —         | 362  | Musical tobacco boxes or albums pay duty according to the material of which they are made.   |                 |        |
| 361  | a. Tooth brushes, shaving brushes and comb-brushes .....  | 3 00            | —         | 363  | Seals, engraved or not, lightning conductors, weavers' combs of all materials, American wind pumps, electro-plating machines, torpedoes, gun-carriages, rags, vaccine matter, entomological collections, antiquities and collections of antiquities and other scientific collections, natural or artificial ice, yarn of amianthus ..... | Free.           | —      |
|      |   |                 |           | 364  | a. Clothes and other articles made of cotton tissue, with fur either inside or outside (peltry) .....  | 15 00           | —      |
|      |   |                 |           | b.   | Similar articles made of woollen or mixed woollen and cotton tissues, with fur either inside or outside .....  | 25 00           | —      |
|      |   |                 |           | c.   | Similar articles made of tissues of silk, velvet, or mixed with other textile material, with fur either inside or outside .....  | 30 00           | —      |
|      |   |                 |           | d.   | Furs (for skins) in general, not prepared as independent articles and with the superfluous edges untrimmed ; dyed or not, even if cut in two lengthwise or across .....  | 29 00           | 4 00   |



| Description of Goods.   | General<br>Tariff.<br>Dr. l. | Conventional<br>Tariff.<br>Dr. l. |
|---|------------------------------|-----------------------------------|
| Furs formed at pieces sewn together, but not forming an independent article.....oke | 10 00                        | 4 00                              |
| Pieces of fur in general each of which cannot form an independent article.....oke   | 5 00                         | 0 50                              |
| Boas, capes, uniffs, coverings for the head and articles of similar nature.....oke  | 36 00                        | 29 00                             |

EXTRACT FROM DECREE OF JUNE 12TH, 1910, RELATING TO THE APPLICATION OF THE LAW OF MARCH 19TH, 1910.

(Official Communication of July 17th, 1910.)

Snuff, powder, explosive materials and shot must, when imported from abroad, be packed in receptacles or parcels of some form, size, and content as those prescribed by Art. 9 of the present Decree as regards parcels of the country manufacturing said products. Packages of explosive materials must, when imported through first class Customs, be furnished with the bands prescribed by Article 10 of the present decree bearing the Customs seal and the signature of the qualified Customs collector or inspector in the manner provided in Article 9. Importers of goods may procure such bands from the proper Departmental cashier; they are to deliver them to the Customs House through which the articles pass, and affix them to the receptacles at the time of clearance in the manner indicated in Article 9.

Decree dated December 31, 1915, the following articles when imported by agricultural associations for use in agriculture and the branches

Article 9 reads as follows:

The articles liable to the duties are to be packed in the following manner:

- Blowing powder—in this containing from 13 to 15 oke.
- Smokeless powder—in packages of 200 grammes.
- Black gunpowder of all kinds—in tins containing 1 oke and  $\frac{1}{2}$  oke or in cans of 9 oke.
- Dynamite of 1st class—in paper or cardboard boxes containing 25 kilos, (namely, 1 oke 381 drammons), packed in a case containing 12 packages.
- Explosive materials of all kinds containing no nitro-glycerine, such as *Cheddite*, *Favier*, and the like—in paper boxes containing 25 kilos, namely, 1 oke 381 drammons packed in a case containing 12 packages.
- Dynamite of 2nd class (torricelli or black dynamite)—in packets of 25 kilos, 12 packets packed in a case.
- Shot—in tins of 5, 2, 1, or 14 kilos.

The boxes or boxes for packing the above-mentioned articles shall be supplied at the expense of the manufacturer, in conformity with the regulations below, and they shall be suitable as follows:

- Blowing powder tins of 13 to 15 oke shall be of tin plate and be of a simple shape as the cans used for monopoly petroleum; on one of the

weight, weight and measures. The monetary unit of Holland is the Florin of 100 cents.—The metrical system has been adopted by Holland for weight and measures.

Law of August 15, 1865.

Art. 1.—Under the name of import duty a duty shall be levied upon the undermentioned articles, when imported for home consumption. The import duty is set forth in the annexed tariff.

Art. 2.—No duty is levied upon goods not mentioned in article 1, unless these goods can, according to their nature or destination, be classed under one of the headings of the tariff.

REMARK.—According to this article, goods are not exempt from duty solely on account of their not being especially mentioned in the tariff. The law of April 6, 1877, has specially exempted from duty the following goods:

Britannia metal, except britannia ware and articles of aluminium; cards of iron wire; copper, except copperwork lacquered, painted, gilt or not, plated or bronze work, gilt copper wire and gilt copper nails; cordage; corn and pulses, including bison, wheat, bread, meal and semolina; crucibles; fustage, old and new; gutstrings; hair powder; hides, leather and skins, except prepared furs and saddler's and shoemaker's work, portmanteaux and all other sorts of leather work not specially mentioned; iron, except iron work, founded, forged or laminated, not specially mentioned, and anvils; lead; lime and lime-salt; machinery for purposes of manufacture or agriculture, and all steam engines; oil cake, viz.: groundnut (arachide), hemp, poppy rape and linseed, also linseed meal cake; pins; rice meal; salt cloth of every description; seeds; ships, parts of ships, not fit for other use; shot; silk, sewing, stitching, floss silk and the like; starch; stone, including tuff, tress and mortar; straw and chips; wool, except articles made of wool, not including planed staves for casks or fustage; types for printing; utensils, namely of wood, iron, copper, steel or other materials, other agricultural implements; whalebone; wickerwork; yarn, except woollen or worsted yarns of two threads or more, dyed or not; zinc or pewter or peltier, except zinc, or pewter, or spelter work and utensils made of pewter, whether lacquered, painted or not.

Art. 3.—No import duty shall be levied upon:

- Goods re-imported within two years from the colonies of the realm after exportation from the Netherlands, direct transit and transit of bonded goods excepted.
- Goods of certified Netherlands origin, re-imported within two years after exportation from the Netherlands to foreign markets.

Art. 4.—If the articles of merchandise mentioned in art. 3 are exported from the place of destination, which could not be known at the time of their exportation, with the same exemption as under art. 3.

Art. 5.—If the articles of merchandise mentioned in art. 3 are exported from the Netherlands with discharge of restitution of excise dues, they are not allowed to be re-imported, except on repayment of the drawback.

Art. 6.—Provisions and victuals for consumption on board of inward-bound ships are free of duty on their being declared as such, and provided they do not surpass the quantity fixed by Royal Decree.

of industry connected therewith, may be imported duty free for a period of four years from January 1, 1916:—

- 1 Ploughs and hoes.
- 2 Harrows, sled breakers, and horse hoes (cultivators).
- 3 Machines for sowing, for planting potatoes, and for distributing manure.
- 4 Harvest machines, i.e., reaping machines, mowers, hay turners, hay gathering machines, machines for digging up potatoes, and threshing machines, as well as implements for reaping and threshing.
- 5 Machines for cleaning and sifting seeds, ginning (shelling) machines, machines for preparing fodder, hay pressing machines and straw elevators.
- 6 Implements and machines for combating vegetable and animal parasites.
- 7 Implements, machines, utensils and tools for wine making, not including wine barrels, vats, and similar wooden utensils.
- 8 Implements, machines, utensils and tools for the milk, butter and cheese industries, not including bottles, wooden casks and vats.
- 9 Implements, machines, utensils and tools for the olive oil industry, excepting bottles, wooden casks and vats.
- 10 Implements, machines, utensils and tools for apiculture, sericulture, poultry farming, viticulture, arboriculture, and for fruit and vegetable packing, excepting wooden cases and boxes.
- 11 Motors for reaping or threshing machines, i.e., motors worked by horses, by steam or electricity, or driven by crude petroleum and petrol.
- 12 Means for the conveyance of motive power, i.e., leather belts, signals, chains and wire for conducting electric power.
- 13 Pumps.

our top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.

2. Smokeless powder tins of 200 grammes, of rectangular or square shape; they shall have in the centre of the top a stopper to which are to be affixed the two ends of the stamped band wrapped round the tins.

3. Black gunpowder tins of tin plate of rectangular shape; on one of the four top corners they are to have a stopper to which is to be affixed the stamped band wrapped round the tins.

4. Packages of dynamite of 1st or 2nd class, as well as those containing other explosive materials, shall be of paper or cardboard, of rectangular shape; they are to be wrapped round by the stamped band, the two ends of which are to be united on the top.

5. Shot tins of tin plate of rectangular shape; on one of the four top corners they are to have a stopper, to which are to be affixed the ends of the stamped band wrapped round the tins.

Packages of smokeless powder, black gunpowder, dynamite, and other explosive materials also of shot, shall be wrapped in paper of non-shiny surface so as to enable the better affixing of the stamped band.

The seal of the Superintendent of the powder manufactory is to be affixed on the side of the package at the joining place of the stamped band, so that part of the seal be on the package and part on the band. The seal is also to be affixed at the place where the two ends of the ribbon wrapped round the package meet.

## HOLLAND

Inasmuch as they surpass this quantity, freedom of duty shall be granted if they are exported with the same ship. In this case they must remain under the control of the custom house until exportation.

The goods mentioned in article 1 are free of excise.

Art. 6.—No import duty shall be levied upon:

- Raft apparatuses, including cordages, provided their use is duly stated on importation, by an inventory.
- Goods belonging to envoys of foreign states in the Netherlands, on condition of reciprocity.
- Travelling carriages, used by inhabitants of the kingdom on their return from foreign countries, or by foreigners on their entrance.
- Travellers' luggage.
- Removed furniture.
- Fruits and agricultural produce harvested on foreign soil situated within the distance of 5,500 metres from the frontier of the country and possessed by inhabitants of the kingdom, on condition of their being imported between sunrise and sunset, and during harvest time, and the possession or the hire of the soil being duly proved every year.

g. Empty bags, barrels, baskets, crates racks, and all articles of the same kind, other than new, and expressly made for the transport of merchandise.

h. Goods free of excise, destined to be re-exported after having undergone an industrial process.

i. Goods free of excise, exported for the purpose of repair, on their being re-imported within six months.

No excise shall be levied on the goods sub b.

Art. 7.—The necessary stipulations for the prevention of abuse of the exemptions mentioned in the articles 3, 5 and 6, are fixed by Royal Decree.

Art. 8.—In calculating the import duty, fractions of the kilogramme, the litre, the cubic metre or the florin, are reckoned as a whole kilogramme, litre, cubic metre or florin.

The same applies to fractions of cents.

Art. 9.—The Import duty amounts to at least five cents for every declaration, however trifling the quantity or the value of the goods may be.

Art. 10.—For goods, taxed by weight and for which no tare is fixed by the tariff, the following tare is allowed:

- Goods packed in barrels or wooden casks, 15 %.
- Goods packed in leather, mats, fraits, baskets, linen or the like, 8 %.

Art. 11.—If the importers are not satisfied with the tare, fixed by the tariff or the preceding article, they are allowed to pay the import duty on the net weight, to be determined by the Customs House officers at the expense of the importers.

Art. 12.—In case of a great number of barrels, casks, boxes, baskets, bales or packets of the same size and kind being imported at the same time, the tare may be determined by weighing some of the emptied packages indicated by the Customs House officers, and the net weight of the whole shall be fixed accordingly.

Art. 13.—In case of goods taxed *ad valorem* being packed together with those whereon duty is to be paid according to the weight, the net weight can be determined by the Custom House officers at the expense of the importer.

Art. 14.—In determining the import duty on liquids, free of excise and taxed by measure, the following deductions are allowed for leakage:

a. When imported by sea, from harbours on the North sea and the Balle, of France, Portugal and Spain, this side of the Straits of Gibraltar, 6 %.

b. When imported by sea from elsewhere, 12 %.

\* Art. 15.—If the importer is not satisfied with the deduction fixed in accordance with the preceding article, he is allowed to pay duty for actual quantity, to be determined at his expense by the Custom House officers.

Art. 16.—No deduction is allowed on the importation by land or by river, of excise-free liquids taxed by measure.

If the importer objects to pay the import duty according to the capacity of the barrels, he is allowed to do so on the actual contents, to be determined at his expense by the Custom House officers.

Art. 17.—In extraordinary circumstances or whenever the interests of trade and industry make it desirable, the duty fixed by the tariff may be reduced or annulled by Royal Decree.

This Decree must be submitted to the States-General within thirty days after the opening of their next session, unless it should be made while they are assembled.

In the latter case their approval must be asked within thirty days after the date of the decree.

The bill of approval is rejected by the States-General, the decree remains in force for twenty days after the date of rejection.

Art. 18.—The duties set forth in the tariff shall not be increased by means of additional taxes.

Art. 19.—It is forbidden to import into the kingdom:

a. Reprints of works of science, literature or art, the copyright of which is guaranteed in the Netherlands by law, or in foreign states in virtue of an agreement with those states.

b. Copper coin and plates for copper coin.

Copper plates, intended for the use of the mint may, however, be imported with the Royal consent, on paying the import duty fixed by the tariff for laminated copper, leaves or plates.

Art. 20.—Export duties are no longer levied in the Netherlands.

Art. 21.—The export or transit of gunpowder and ammunition can be entirely or partially prohibited by Royal Decree.

Art. 22.—The existing legal stipulations concerning the formalities for the transit of merchandise, can be modified as above in the interest of trade, under the necessary stipulations to prevent fraud.

Law of May 27, 1907, containing provisions respecting the levying of import duty on goods exported to undergo a process of manufacture or preparation abroad and reimported afterwards.

Art. 1.—For goods, free of excise duty and to be designated by our Minister of Finance, which are sent abroad to undergo a process of manufacture or preparation, and which are afterwards reimported, import duty shall only be levied on the amount by which their value by the time it is increased, provided the conditions made by the minister to establish their identity and their value when exported are complied with.

Art. 2.—On reimportation of the goods concerned the importer shall enter them at the office of the collector of import duties in accordance with article 120 of the General Law of August 26, 1822, but he shall not be bound to state the value.

The increased value of these goods is fixed, if necessary, after hearing the importer, by the inspector of import duties at the place of discharge where the entry referred to in the preceding paragraph was made; should no inspector be established there, the collector shall take his place.

Art. 3.—In case the importer feels himself aggrieved with the valuation made in accordance with the preceding article, he can appeal, at latest on the eighth working day after that on which the fixed increased value has been communicated to him, to the examining committee referred to by article 17 of the Valuation Law 1896, whose members are appointed by the director of import duties, within whose district the entry was made, in accordance with article 18 of the aforesaid law.

Art. 4.—The decision of the committee is applied for by filing a petition at the office of the collector referred to in article 2.

As regards the lodging of the petition, article 16 of the aforesaid valuation law applies.

Art. 5.—On considering and deciding on a petition under the present law, the committee and the chairman of the committee shall comply with what has been provided respecting the committee and its chairman in article 19, the first, second and fifth paragraphs of article 23, and articles 26 and 33 of the aforesaid Valuation Law.

Art. 6.—Pending the decision of the committee the goods are placed in the care of the collector; they can, however, be handed over to the importer in the manner prescribed by article 19 of the aforesaid Valuation Law.

Art. 7.—As soon as the increased value has been irrevocably fixed and the duty which is owing has been paid, the goods shall be at the disposal of the importer.

In case the latter fails to dispose of them within three months after the time at which he could do so, they are considered as having been given up to the administration in the manner as prescribed by article 117 of the aforesaid General Law.

Should the importer not have paid the duty owing under the present law within three months after the increased value has been irrevocably fixed, it shall be recovered from the security given. If no security has been given the goods shall be sold by the administration to make good what is due and the net proceeds accounted for to the state on account of the amount due.

In case the net proceeds exceed the amount owing, the excess shall devolve on the state if not claimed by the importer within two years after the sale.

Art. 8.—The regulation made or to be made by us, respecting the allowances to members of the examining committees and the compensation granted them for travelling and living expenses and further payments for charges incurred, also applies to the members of the committee who shall have to decide upon the present law.

Art. 9.—All documents drawn up or to be issued in virtue of the present law are exempt of stamp duty and of the formality of registration.

Art. 10.—The present law shall enter into operation on a day to be fixed by us (July 1, 1907).

## ALPHABETICAL LIST OF ARTICLES MENTIONED IN THE TARIFF.

|  | Duty.   |   |
|--|---|---|
|  | Fl. G.  | “   |
| 1 Acetic Acid, crystallized or liquid (see No. 272).....   | hectol. 3 00-36 91                                  | according to strength.  |
| 2 Acetic Ether (°).....  | .....kil. 3 40                                      |   |
| 3 Acid Pyridine (see No. 272).....   | .....hectol. 3 00-36 91                             | according to strength.  |
| 4 Alcohol, perfumed waters, varnish and all other liquids prepared with, not being drinks, if these liquids contain more than 5 litres of alcohol per hectolitre at the temperature of 15° C. (1) (see No. 210)..... | .....hectol. containing 50 % alcohol at 15° C. 3 50 | Unmixed alcoholic liquids obtained by distillation (2) (see No. 240).....   |
| .....  | .....hectol. containing 50 % alcohol at 15° C. 3 50 | Amyl alcohol as alcohol (see No. 240).....  |
| 5 Almonds.....   | .....100 kil. 1 00                                  |   |
| 6 Aluminium, articles of (see No. 241).....  | .....5 % ad val.                                    |   |
| 7 Ammunition.....  |   | All sorts of guns: bayonets, carbines, firelocks, hubbards, pikes, pistol cases, pistols, sabres, swords, and all kinds of light arms, cuirasses, helmets, blits for sabres or swords mounted or not, also bullets for guns or pistols..... |
| .....  | .....100 kil. 0 75                                  | .....   |
| .....  | .....100 kil. 7 50                                  | .....   |
| .....  | .....1 25   | .....   |
| .....  | .....1 62   | .....   |
| 8 Anvils (see No. 127).....  | .....5 % ad val.                                    |   |
| 9 Articles of India rubber (see No. 124).....  | .....5 %  |   |
| 10 „ „ plaster (see No. 213).....  | .....5 %  |   |
| 11 „ „ potato flour, not specially mentioned (see No. 202).....  | .....100 kil. 2 00                                  |   |
| 12 „ „ wax, not specially mentioned (see No. 241).....   | .....5 % ad val.                                    |   |
| 13 Bacon (see No. 153).....  | .....100 kil. 0 75                                  |   |
| .....  | .....1 00   |   |
| 14 Bayonets (see No. 7).....   | .....5 % ad val.                                    |   |
| 15 Balafrons for lamps (see No. 104).....  | .....3 %  |   |
| 16 Bark, manufactures of (see No. 147).....  | .....7 00   |   |
| 17 Beer, likewise extract of malt.....   | .....5 % ad val.                                    |   |
| 18 Birds of paradise (see No. 156).....  | .....5 %  |   |
| 19 Biscuits, containing no more sugar than 20 %.....   | .....100 kil. 5 50                                  |   |
| .....  | .....13 50  |   |
| .....  | .....100 kil. 25 00                                 |   |
| As ornamented are not considered such biscuits as are only covered with a layer of sugar of one colour.  |   |   |
| 20 Bitters and similar distilled drinks (4) (see No. 240).....   | .....hectol. containing 60 % alcohol at 15° C. 3 50 |   |
| 21 Boats for inland use (see No. 225).....   | .....1 % ad val.                                    |   |
| 22 Bottles (see No. 104).....  | .....5 %  |   |
| 23 Bruid (see No. 147).....  | .....5 %  |   |
| 24 Britanica Metal, manufactured, and articles of aluminium.....   | .....5 %  |   |
| 25 Bronze (see No. 68).....  | .....5 %  |   |
| 26 Brushmaker's work (see No. 154).....  | .....5 %  |   |
| 27 Buckles (see No. 154).....  | .....5 %  |   |
| 28 Bullets for guns or pistols (see No. 7).....  | .....5 %  |   |
| 29 Buttons and button-moulds (see No. 151).....  | .....5 %  |   |
| 30a Butylchloride and butylxytol.....  | .....kil. 1 62                                      |   |
| 31 Calemium acetate (see No. 272).....   | .....100 kil. 26 00                                 |   |
| .....  | .....23 8   |   |
| 30a Calemium saccharate.....   | .....19 00  |   |
| 31 Cambrics (see No. 147).....   | .....5 % ad val.                                    |   |
| 32 Camphire, not mixed with alcohol or metyl.....  | .....0 55   |   |
| 33 Candied peel, citron, lemon, orange (see No. 247a).....   | .....50-25-00                                       |   |
| 34 Candles, of tallow.....   | .....3 00   |   |
| .....  | .....5 % ad val.                                    |   |
| 35 Canton balls (see No. 7).....   | .....100 kil. 0 75                                  |   |
| 36 Cannon (see No. 7).....   | .....1 25   |   |
| .....  | .....7 50   |   |
| 37 Caps (see No. 147).....   | .....5 % ad val.                                    |   |
| 38 Caramel.....  | .....100 kil. 0 00                                  |   |
| 39 Carboles (see No. 7).....   | .....5 %  |   |
| 40 Cart-paper (see No. 174).....   | .....5 %  |   |
| 41 Cards (Playing) in sheets or packets.....   | .....5 %  |   |
| 42 Carrots (see No. 259).....  | .....100 kil. 12 00                                 |   |
| 43 Carpets, hangings, table-cloths, tapestry of all kinds.....   | .....5 % ad val.                                    |   |
| 44 Carriages.....  | .....5 %  |   |
| 45 Cartridge paper (see No. 174).....  | .....5 %  |   |
| 46 Carver's work, mounted or not.....  | .....Free   |   |
| 46a Cellanholz (4).....  | .....5 % ad val.                                    |   |
| 47 Chalk, red or black, in regular pieces for drawing (see No. 154).....   | .....5 % ad val.                                    |   |

(\*) If used for smokeless gunpowder, and for the chemical washing of articles of clothing and knitted and woven stuffs this article can be exempted from import duty.

For acetic ether which at a temperature of 15° C. contains more than 5 litres of pure alcohol per hectolitre, the import duty of 1 florin 90 cents shall only be calculated on the quantity of pure acetic acid contained in the liquid. The import duty calculated in this manner shall be increased by the amount which would be payable as import and excise duties on the liquid if regarded as a distilled product.

(1) See for exemption from excise duty No. 238

(2) The quantity is calculated after reduction to the strength of 50 % according to the excise law. In addition to the import duty, excise has to be paid on the excise duties (see hereof).

(3) Metal or iron cannon, made useless by breaking of the tampons or otherwise, are exempted, being considered as old iron or as old brass.

(4) Cellanholz is a highly concentrated solution of nitrocellulose and camphor (celluloid) in almost equal proportions of alcohol and ether, to which is added a little plaster and cast. It is used in boot factories.



Sail cloth of every description is free from import duty.



|   | Duty<br>Fl. C. |   | Duty<br>Fl. C.                      |
|---|----------------|---|-------------------------------------|
| 148 Marbles (see No. 154) .....   | 5% ad val.     | 173 Paint (see No. 186) .....   | 5% ad val.                          |
| 149 Massé, common: in lumps and other glucoses from<br>anyalum, not mentioned in letter .....   | 6 00           | 174 Paper of all sorts: china, music, wall, cartridge<br>brown, blue sugar-paper, registers blank or lined,<br>cardpaper, pastboard .....   | 6% ..<br>5% ..<br>5% ..             |
| 150 Matches (infrers) (see No. 154) .....   | 5% ad val.     | 175 Papier-mâché (see No. 154) .....  | 5% ..                               |
| 161 Mats and bands for mats, except Miscovy mats .....  | 8% ..          | 176 Paraffin brils (see No. 154) .....  | 5% ..                               |
| 162 Mend .....  | 2 00           | 177 Paraffin oil (see No. 174) .....  | 100 kil. 1 50                       |
| 163 Meat (s) of all sorts, not specially mentioned, and<br>sausages, fresh or salted .....  | 6 00           | 178 Paraffin (see No. 269) .....  | 5% ad val.                          |
| Of all sorts, smoked or dried .....   | 8 00           | 179 Pastebord (see No. 174) .....   | 26 00                               |
| Mutton, pork in lbacon: .....   | 0 75           | 180 Pastry (see No. 67) .....   | 100 kil. 2 00                       |
| Salted .....  | 1 00           | 181 Peels of citrons and oranges .....  | 5% ad val.                          |
| Smoked or dried .....   | 25 00          | Candied (see No. 247 A) .....   | 5 50-26 00                          |
| Preserved in tins (see No. 67) .....  | 25 00          | 182 Pencils (see No. 154) .....   | 5% ad val.                          |
| 158 Medicines, not prepared with wine or with or from alcohol<br>if imported in packings, in which they are supplied<br>direct to the public not only by chemists but also by<br>others (see No. 154) ..... | 5% ad val.     | 183 Pepper and pepper-utensils (see No. 183) .....  | 5% ad val.                          |
| Medicines prepared with sugar not chargeable with<br>duty under the head of mercury (small wares) (4),<br>when the proportion of sugar contained therein .....  | 14 50          | 184 Perfumed oils (see No. 183) .....   | 5% ad val.                          |
| Exceeds 10% but does not exceed 15% .....   | 27 00          | 185 Perfumed waters prepared with alcohol and not being<br>drinks, if those waters contain more than 5 litres of<br>alcohol per hectolitre at the temperature of 15°C. (see<br>No. 210) (2) .....   | 5% ..<br>3 50                       |
| Exceeds 50% .....   | 5% ad val.     | 186 Perfumery, lavender-oil, Macassar-oil, paint, rose-oil<br>of all sorts or perfumed oil and water .....  | 5% ad val.                          |
| 154 Mercury (s) .....   | 1 16           | 187 Pewter or spelter utensils lacquered, painted or not .....  | 5% ..                               |
| 155 Methyl and all sorts of liquids prepared from or con-<br>taining it (see No. 210) .....   | 1 16           | 188 Pyrobleucous acids (see No. 272) .....  | 3 00-36 94<br>according to strength |
| 156 Milk, dried, containing sugar, when the proportion of<br>sugar contained therein, does not exceed 10% 100 kil. ..   | 2 70           | 189 Pyrobleucous aluminium (see No. 272) .....  | 5% ad val.                          |
| Exceeds 10% but does not exceed 20% .....   | 5 50           | 190 Pyrobleucous iron (see No. 272) .....   | 5% ad val.                          |
| Exceeds 20% but does not exceed 50% .....   | 13 50          | 191 Pyrobleucous zinc (see No. 272) .....   | 1 00                                |
| Exceeds 50% .....   | 25 00          | 192 Phosphorus .....  | 1 00                                |
| 156 Military, artificial and toilet flowers, birds of paradise,<br>feathers, plumes .....   | 5% ad val.     | 193 Pipes, clay, tobacco (see No. 80) .....   | 1% ad val.                          |
| 157 Mineral water, also Eau gazeuse: .....  | 0 50           | 194 Pistols and pistol cases (see No. 7) .....  | 5% ..                               |
| In bottles (f) .....  | 0 50           | 195 Plaster, statuettes of, and other articles made of (see<br>No. 243) .....   | 5% ..<br>5% ..                      |
| In stone bottles .....  | 25 00          | 196 Plated (see No. 68) and plated work .....   | 5% ..<br>0 10                       |
| 158 Morilles (see No. 67) .....   | 5% ad val.     | 197 Platin, manufacture of, and platinawire .....   | 5% ad val.                          |
| 159 Mutter of pearl shells, manufactured .....  | 5% ..          | 198 Playing cards in sheets or packs .....  | 5% ad val.                          |
| 160 Moulds for confectioners (see No. 80) .....   | 5% ..          | 199 Plumes (see No. 156) .....  | 5% ..                               |
| Button (see No. 154) .....  | 23 00          | 200 Pork (see No. 153) .....  | 0 75                                |
| 161 Mushrooms or champignons (see No. 67) .....   | 5% ad val.     | .. salted .....   | 1 00                                |
| 162 Music paper (see No. 174) .....   | 25 00          | .. smoked or dried .....  | 5% ad val.                          |
| 163 Mustard, artificial (see No. 67) .....  | 25 00          | 201 Porcelain (see No. 84) .....  | 5% ad val.                          |
| 164 Mutton (see No. 153): .....   | 0 75           | 202 Porto-fino, articles of, not specially mentioned, 100 kil. ..   | 5% ad val.                          |
| Salted .....  | 1 00           | 203 Pottery (see No. 80) .....  | 5% ad val.                          |
| Smoked or dried .....   | 5% ad val.     | 204 Poultry preserved in tins (see No. 67) .....  | 25 00                               |
| 165 Nails, gilt copers (see No. 68) .....   | 5% ..          | 205 Prunes with exception of fresh ones .....   | 1 50                                |
| 166 Natrium acetate (see No. 272): .....  | 25 00          | 206 Rascout (see No. 67) .....  | 25 00                               |
| Free from water .....   | 15 40          | 207 Raisins, not specially mentioned .....  | 1 00                                |
| Containing water .....  | 15 40          | .. currants, grocers, Sinos and Denis .....   | 0 25                                |
| 167 Needles for sewing and knitting (see No. 154) .....   | 5% ad val.     | 208 Registers, blank or lined (see No. 174) .....   | 5% ad val.                          |
| 168 Nets for horses (see No. 154) .....   | 5% ..          | 209 Residue of salt (see No. 217) .....   | 4 00                                |
| 169 Nitrates (see No. 239) .....  | 5% ..          | 210 Revalenta arabica .....   | 0 40                                |
| 170 Oakum, manufactures of (see No. 147) .....  | 5% ..          | 211 Ribbons (see No. 147) .....   | 5% ad val.                          |
| 171 Oil, not specially mentioned, also camphine, not mixed<br>with alcohol or methyl (s) (6) .....  | 0 55           | 212 Rings (see No. 154) .....   | 5% ..                               |
| Perfumed (see No. 186) .....  | 5% ad val.     | 213 Rose-oil (see No. 186) .....  | 5% ..                               |
| 172 Orange peel, candied (see No. 247 A) .....  | 5 50-25 00     | 214 Sabres (see No. 7) .....  | 5% ..                               |
|   |                | 215 Saddler's work (see No. 118) .....  | 5% ..                               |
|   |                | 216 Saffron (see No. 239) .....   | 5% ..                               |
|   |                | 217 Salt (reduced residue of) .....   | 100 kil. 4 00                       |
|   |                | 218 Sausage (see No. 67) .....  | 25 00                               |
|   |                | 219 Sausages, fresh or salted (see No. 153) .....   | 6 00                                |
|   |                | 220 .. smoked or dried (see No. 153) .....  | 8 00                                |
|   |                | 221 Scissors (see No. 154) .....  | 5% ad val.                          |
|   |                | 222 Sealing-wax (see No. 276) .....   | 5% ..                               |
|   |                | 223 Soals (see No. 154) .....   | 5% ..                               |
|   |                | 224 Sewing needles (see No. 154) .....  | 5% ..                               |
|   |                | 225 Ships, boats and vessels for inland use .....   | 1 50                                |
|   |                | 226 Shoemaker's work (see No. 118) .....  | 5% ..                               |
|   |                | 227 Sieves (see No. 154) .....  | 5% ..                               |
|   |                | 228 Silk, manufactures of (see No. 147) .....   | 5% ..                               |
|   |                | 229 Silver, leaves of, in books, also silver-wire (s) (t) (see<br>No. 107) .....  | 3% ..<br>3% ..                      |
|   |                | 230 Silver smith's work (f) (see No. 107) .....   | 5% ..                               |
|   |                | 231 Skeleton bit and harness shapes of wire &c. (see No. 154) ..  | 5% ..                               |
|   |                | 232 Slates, writing, metal and other (see No. 154) .....  | 5% ..                               |
|   |                | 233 Smelling-bottles (see No. 154) .....  | 5% ..                               |
|   |                | 234 Sunf (see No. 259) .....  | 100 kil. 12 00                      |
|   |                | 235 Soap (s), perfumed, and transparent .....   | 4 00                                |
|   |                | .. other hard .....   | 2 00                                |
|   |                | .. other soft .....   | 1 00                                |
|   |                | 236 Soaks (see No. 117) .....   | 5% ad val.                          |
|   |                | 237 Spectacles (see No. 154) .....  | 5% ..                               |
|   |                | 238 Spelter or pewter—utensils made of or zinc, lacquered,<br>painted or silver .....   | 5% ..                               |
|   |                | 239 Spices, cinnamon, cloves, nutmegs, saffron,<br>vanilla and all other .....  | 5% ..                               |
|   |                | 240 Spirits, including: the unmixed alcoholic liquids,<br>obtained by distillation; bitters, liqueurs and other<br>similar distilled drinks; perfumery waters, varnish<br>and all other liquids prepared with alcohol, not being<br>drinks, inasmuch as these liquids contain more than<br>5 litres of alcohol per hectolitre at the temperature<br>of 15° C., and they are not classed in the articles | 5% ..                               |

(1) If required for strengthening yarn, massé in lumps can be exempted from import duty.

(2) The importation into Holland of white phosphoric matches, in quantities exceeding 100 grammes at a time, is prohibited by the law of May 28, 1911, modified by the laws of February 3, 1902 and April 27, 1903.

Suchlike matches may, however, be imported in transit

(3) Not including fresh pork and mutton.

(4) If the quantity imported is less than 1 kilogramme, the import duty shall be calculated on the number of hectogrammes in accordance with the tariffication fixed above; fractions of the hectogramme are reckoned as a whole hectogramme.

(5) Articles classed under this heading:

|  |                                   |
|--|-----------------------------------|
| Brushmaker's work.                                     | Lucifer matches.                  |
| Buckles.   | Marbles.                          |
| Buttons and button moulds.                             | Needles for sewing and knitting.  |
| Chalk, red or black, in regular<br>pieces for drawing. | Papier maché.                     |
| Cigarstands.   | Pencils and pencil holders.       |
| Crystal (manufactured).                                | Rings.                            |
| Drawing cases with or without<br>colours.              | Scissors.                         |
| Fancy articles.  | Seals.                            |
| Fine nets for horses.                                  | Sieves.                           |
| Fly boxes.   | Slates, writing, metal and other. |
| Fly nets for horses.                                   | Smelling bottles.                 |
| Glass beads and glass pearls.                          | Spectacles.                       |
| Glass paper.   | Spoons and forks.                 |
| Horn in sheets.  | Sticks, mounted or not.           |
| Imitation gems.  | Tinsel.                           |
| Insulators.  | Toys.                             |
| Knives and cutlery.                                    | Tortoise shell (manufactured).    |
|  | Whiststones.                      |
|  | Wire frames for women's caps.     |

And all similar objects mounted or not with gold, silver or copper, exclusive of the duty for gold and silver smith's ware.

The following articles are likewise considered as mercury: small articles of chinaware and porcelain, as chimney ornaments, inkstands, cruetstands, &c., if imported together with other mercury.

(6) If imported in bottles containing 7 or more litres, the duty is 5 00 per bottle.

(7) Paraffin oil, used for the production of quinine, is free from import duty under certain conditions.

(8) Aniline oil is free from import duty.

(1) Paraffin oil, used for the production of quinine, is free from import duty under certain conditions.

(2) The quantity is calculated after reduction to the strength of 50% according to the excise law. In addition to the Import duty, excise has to be paid (see end of tariff).

(3) Silver-wire manufactured with silk belongs to the article "Broad" (see under Manufactures &c.).

(4) Exclusive of the special duty on gold and silver smith's ware.

(5) Soap-powder is assimilated with hard soap.

|   | Duty.<br>Fl. C. |
|---|-----------------|
| referred to in Art. 1, par. 2 of the Law of April 6, 1877 (2) . . . per hectol. containing 50 % alcohol at 15° C. | 3 50            |
| Spirits (2) (3) (4). Methyl and all liquids prepared from, or containing (2) . . . . . litre                      | 1 15            |
| Spirits of nitrous ether (2) . . . . . kil.   | 2 35            |
| Spoons (see No. 154) . . . . .  | 5 % ad val.     |
| Stuccoes of plaster and all articles of plaster . . . . .   | 5 % "           |
| " of wax, and all articles of wax, not specially mentioned, also sealing wax . . . . .                            | 5 % "           |
| Steelwork, exceed steel bars, joints and accessories for rails . . . . .  | 5 % "           |
| Sticks, mounted or not (see No. 154) . . . . .  | 5 % "           |
| Sticks (see No. 147) . . . . .  | 5 % "           |
| Stonewares, candied ginger, candied lemon and orange peel . . . . .   | 5 % "           |
| When the proportion of sugar contained therein : . . . . .  |                 |
| Does not exceed 20 % . . . . . 100 kil.   | 3 50            |
| Exceeds 20 %, but does not exceed 50 % . . . . .  | 13 50           |
| Exceeds 50 %, but does not exceed 70 % . . . . .  | 18 00           |
| Exceeds 70 % . . . . .  | 25 00           |
| Sugar paper, blue (see No. 174) . . . . .   | 5 % ad val.     |
| Sulphuric ether (6) . . . . .   | 6 10            |
| Sweetmeats (see No. 57) . . . . . 100 kil.  | 25 00           |
| Synthetic (see No. 2) . . . . .   | 5 % ad val.     |
| Talcoboth of all sorts (see No. 13) . . . . .   | 5 % "           |
| Table linen (see No. 147) . . . . .   | 5 % "           |

2) The quantity is calculated after reduction to strength of 50 % according to the excise laws. In addition to the import duty, excise has to be paid. Acetic ether, chloral hydrate, chloroform, colloidon, spirit of rose ether, sulphuric ether and all other similar liquids prepared with rose ether, are specially taxed (see under those articles). In 1910, all other similar substances prepared from or with alcohol are now liable to import duty at the rate of fl. 2.25 per kilogramme.

Exemption from import duty is granted for foreign spirits, which are exported after being prepared in an inland distillery under the benefit of continuous credit for the excise dues. This exemption is not granted however for the liquids mentioned in the excise duties for spirits (sub art. 6).

In certain terms exemption from excise and import duty is granted for articles on natural curiosities, destined for institutions of instruction in natural science.

(3) Law of April 3, 1919, fixing the customs treatment of wood spirit.

Art. 3.—The import duty on wood spirit and all liquids prepared from with such product is raised from fl. 1.87 per litre to fl. 3.37 per litre. All spirits containing wood spirit shall pay an import duty of fl. 4.25 per kilogramme.

Art. 4.—Under a general Regulation, and subject to compliance with the necessary prescriptions for preventing abuse, the Government reserve the right to grant exemption of excise due and import duty to wood spirit and any liquids or solids referred to in Article in the following cases:—

(a) If they are intended to be mixed with other articles enjoying exemption of excise due or import duty.

(b) If they have a secondary application in manufactures.

(c) If they are to be used in manufactures in which wood spirit undergoes such a process of manufacture as to render it inseparable from the manufactured product.

Art. 9.—From the date of operation of the present Law Article 2<sup>a</sup> of the law of July 7, 1865, is repealed.

Decree of Jan. 24, 1911, exempting from import duty wood spirit and certain articles made from or with wood spirit.

(“*Versameling*” No. 26, of 1911.)

Art. 1.—Exemption from import duty is granted to:—

A.—Wood spirit and also all liquids prepared from or mixed with it, and all solids containing wood spirit, destined for use as an admixture with other articles enjoying exemption from excise due or import duty.

The Minister of Finance will issue the necessary regulations for preventing abuse.

B.—(1) Fat, *cellanophol*, and all other similar liquids or solids prepared from or mixed with wood spirit, required for use in leather and shoe factories.

(2) Varnishes and other simple liquids, not intended for internal use, manufactured abroad with wood spirit, and imported for use in manufactures.

At the time of granting this exemption the provisions of Articles 3 to 11 of the Decree of August 11, 1908, shall be complied with.

Art. 2.—From and after the date of operation of the present Decree:—

1. The Decree of August 10, 1910, shall, in future, only apply to products specified therein and which are not prepared from or mixed with wood spirit.

2. Article 29 of the Decree of Nov. 30, 1908, shall, in future, only apply to varnishes and other similar liquids, not intended for internal use, manufactured abroad with wood spirit.

Exemptions and favours granted by virtue of provisions repealed by the present Article, shall be maintained and considered as exemptions from import duties according with Article 1 B of the present Decree.

Art. 3.—The present Decree shall enter into force on the second day following the date of its publication in the *Staatsblad* and in the *Staatscourant*.

(4) Exemption from import duty is granted for fat mixed with pyroglycerous spirit and used in tanning factories adopting the chrome process, also nitrocellulose and acetate of amyl mixed in about equal parts and used in blacking factories and substances prepared from or with alcohol (exclusive of wood spirit) required for use in leather and shoe factories.

(5) Parts of ships, which cannot be used in any other way, are free.

(6) This article may be exempted from import duty: 1<sup>o</sup> If used for smokeless gunpowder; 2<sup>o</sup> If used for bronzing gold, destined for ornamenting pre-dinner and chinaware; 3<sup>o</sup> If used for the chemical washing of articles of clothing and knitted and woven stuffs; 4<sup>o</sup> If destined for use in connection with the manufacture of cocaine; 5<sup>o</sup> If imported for factories and works and to be used to produce a vacuum in various articles; 6<sup>o</sup> If used in the manufacture of photographic paper; 7<sup>o</sup> If used in the manufacture of incandescent gas mantles; 8<sup>o</sup> If destined for use in chemigraphical industry.

|  | Duty.<br>Fl. C. |
|--|-----------------|
| 254 Tapestry of all sorts (see No. 43) . . . . .   | 5 % ad val.     |
| 255 Tea (7) . . . . . 100 kil.   | 25 00           |
| 256 Tiek (see No. 147) . . . . .   | 5 % ad val.     |
| 257 Tinsel (see No. 154) . . . . .   | 5 % "           |
| 258 Tinwork, lacquered, painted or not . . . . .   | 5 % "           |
| 259 Tobacco, in rolls or leaves and unpressed stems 100 kil.   | 0 70            |
| " pressed stems . . . . .  | 1 50            |
| " manufactured, snuff, carrots &c. . . . .   | 12 00           |
| " cigars . . . . .   | 40 00           |
| 260 Tobacco-pipes, clay (see No. 80) . . . . .   | 5 % ad val.     |
| 261 Toys (see No. 154) . . . . .   | 5 % "           |
| 262 Toilet-facings and flowers (see No. 158) . . . . .   | 5 % "           |
| 263 Tortoise-shell, manufactured (see No. 154) . . . . .   | 5 % "           |
| 264 Tulle (see No. 147) . . . . .  | 5 % "           |
| 265 Umbrellas and parasols . . . . .   | 5 % "           |
| 266 Utensils of pewter, spelter or zinc, lacquered, painted or not . . . . .   | 5 % "           |
| 267 Vanilla (see No. 239) . . . . .  | 5 % "           |
| 268 Varnish, prepared with alcohol and containing more than 5 litres of that substance per hectolitre, at the temperature of 15° C. (5) (see No. 240) . . . . .  | 3 50            |
| At the request of the persons concerned and with due observance of the provisions against abuse, the Minister of Finance may grant exemption from excise duty for foreign varnishes and similar spirituous liquids not intended for use as drinks. |                 |
| 269 Vegetables, pickled . . . . .  | 5 % ad val.     |
| " preserved in tins (see No. 67) . . . . . 100 kil.  | 2 00            |
| 270 Vermicelli . . . . .   | 1 % ad val.     |
| 271 Vessels for inland use (see No. 225) . . . . .   | Free            |
| 272 Vinegar, including pyroglycerous acid and acetic acid, concentrated or liquid . . . . .  | Free            |
| Natrium acetate, free from water (1) . . . . . 100 kil.  | 25 60           |
| " containing water . . . . .   | 16 40           |
| Calcium acetate, free from water (1) . . . . .   | 28 80           |
| " containing water . . . . .   | 23 80           |
| 273 Wall-paper, No. 174 . . . . .  | 5 % ad val.     |
| 274 Waters, gold, or silver (2) (see No. 60) . . . . .   | 5 % "           |
| 275 Waters, mineral, in bottles (4) . . . . . 100 bottles  | 0 50            |
| " in stone bottles . . . . .   | 0 25            |
| " perfumed (see No. 186) . . . . .   | 3 % ad val.     |
| " prepared with alcohol, not being alcohol per hectolitre, at the temperature of 15° C. (4) (see No. 240), hectol. containing 5 % alcohol at 15° C.  | 3 50            |
| 276 Wax, statuettes and all articles of, not specially mentioned, also sealing-wax . . . . .   | 5 % ad val.     |
| 277 Whetstone (see No. 154) . . . . .  | 5 % "           |
| 278 Wigs (see No. 112) . . . . .   | 5 % "           |
| 279 Wire : Gilt copper (see No. 68) . . . . .  | 3 % "           |
| " Gold (2) (see No. 107) . . . . .   | 3 % "           |
| " Platinum (see No. 197) . . . . . kil.  | 0 10            |
| " Silver (2) (see No. 107) . . . . .   | 3 % ad val.     |
| 280 Woodwork, except wooden shoes and planed staves, for barrels and fustage (6) . . . . .   | 5 % "           |
| 281 Wood, manufactures of (see No. 147) . . . . .  | 5 % "           |
| 282 Woolen yarns (see No. 284) . . . . .   | 3 % "           |
| 283 Worsted, yarns manufactured of (see No. 284) . . . . .   | 3 % "           |
| 284 Yarns, manufactured of wool or worsted of more than two threads, twined, dyed or not . . . . .   | 3 % "           |
| 285 Zinc, utensils made of pewter, spelter or lacquered, painted or not . . . . .  | 3 % "           |

EXEMPTIONS FROM DUTY.

Tools for typographers, packed in boxes made for the purpose; tubes, known as fire and boiler tubes, used in the manufacture of boilers. The following are free as factory machines:—Welding and soldering apparatus, in which the requisite heat is generated by electricity; machines for the manufacture of straw covers; winding machines for winding on spools the yarn required for several knitting machines; treng machines, used in shoe factories for removing creases and inequalities from shoes manufactured; gold and silver plates punched from nickel-steel, constructed specially for the mechanical burning off of incandescent gas mantles; apparatus for emptying retorts in gas works, driven by hand. The following products shall also be admitted free of duty: pyrolignite of iron, pyrolignite of alumina, acetate of alumina, chloride of acetyl, monochloro-acetic acid.

EXCISE-DUES LEVIED IN HOLLAND UPON FOREIGN GOODS.

Salt.

The excise amounts to fl. 3 per 100 kilos, of raw salt (Art. 1 of the law of September 27, 1892).

Refined salt is not chargeable with excise, but with import duty. Salt used in paper factories for the manufacture of paper pulp has been exempted from excise duty in the Netherlands.

(1) The tare is 18 % for ordinary cases of 38 kilos and more, and 25 % for ordinary cases of less weight.

(2) The quantity is calculated after reduction to the strength of 50 % according to the excise laws. In addition to the import duty, excise has to be paid (see end of tariff).

Zapon varnish is exempted from import duty.

(3) Acetate of sodium and acetate of calcium can be exempted from import duty if required in the work of dyeing and printing textile fabrics.

(4) Exclusive of the special duty for gold and silverware.

(5) If imported in bottles containing 7 or more litres, the duty is fl. 0.04 per bottle.

(6) The quantity is calculated after reduction to the strength of 50 % according to the excise-laws; in addition to the import-duty, excise has to be paid.

(7) Gold and silver wire, manufactured with silk, belong to the article "Braid" (see under Manufactures &c.).

(8) Parts of ships, not fit for other use, are free from import duty.

Salt of a finer and whiter nature than the standard fixed by the Minister of Finance shall on importation be considered and taxed as refined salt.

In virtue of article 71 of the law of September 27, 1892, exemption from excise can be granted to salt, required for:

*a.* sea fisheries; *b.* salting of fish; *c.* manufactures and trading establishments; *d.* manuring lands; *e.* feeding cattle; *f.* thawing the rails on railways and clearing public thoroughfares; *g.* machines intended for transit; *h.* file factories; *i.* manufactures of zinc chloride rendered abroad unfit for use as human food.

Subject to compliance with the regulations enacted by Royal Decree, dated August 19, 1898, salt shall be admitted free of excise when for use in: Factories for making extracts from plants or parts of plants; factories or industries for preserving bones from corruption; factories or industries for purifying water required for feeding steam boilers.

#### Spirits (†).

Under this heading are included besides unmixed alcoholic liquids, obtainable by distillation:

*a.* liquors, bitters and other similar distilled drinks;  
*b.* perfumed waters, varnish, and all other liquids prepared from alcohol, not being drinks, and containing more than five litres of pure alcohol per hectolitre at the temperature of 15° C.

The excise amounts to fl. 63.00 per hectolitre, containing fifty litres of pure alcohol at the temperature of 15° C. (°). The excise for liquids of greater or less strength is calculated in proportion.

Foreign sweetened liquors, likewise all beverages, distilled or prepared from distilled liquids, which are imported in bottles or jars of less than 2 litres, are considered to contain 75 % of pure alcohol. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength.

Perfumed waters, varnish and other similar liquids imported from abroad, are considered to have a strength of 90 %. If however a greater strength is ascertained by the officers, the excise shall be calculated according to the real strength. Except for the perfumed waters, the importer has, however, the right to cause the real strength to be ascertained and the excise to be calculated according to that strength by the Customs-officers specially designed to that effect; provided that the liquid be imported in quantities of at least 2 hectolitres in casks or bottles of at least 25 litres.

The two preceding alines are applicable for calculation of the import duty. In addition to the excise, import duty has to be paid.

#### Sugar (†).

|  |        |
|--|--------|
| The excise amounts for:  |        |
| <i>a.</i> sugar candy of a quality not inferior to the standard example to be fixed by the Minister of Finance, 100 ktl. | Fl. 28 |
| <i>b.</i> Loaf and lump sugar and all other kinds not specially taxed  | 27 00  |
| <i>c.</i> Raw sugar of a richness of 98 % and above  | 27 00  |
| " of less than 98 %  | 0 27   |
| " for every degree of richness but not less than 61, 18.   |        |
| <i>d.</i> Bastard sugar as raw sugar.  |        |
| <i>e.</i> Melada, molasses, syrups and other saccharine fluids   |        |
| 100 ktl.   | 6 00   |

(†) In virtue of Section 1a of the Act of July 18, 1901, exemption from excise duty can be granted for spirits not intended for use as drinks.

(\*) The Law of Dec. 4, 1909, raises this duty to fl. 90.00 per hectolitre, containing fifty litres of pure alcohol.

(†) The special import duty (conventional duty) for sugar imported from the countries mentioned below is per 100 ktl.:

|   |        |
|---|--------|
| Argentine Republic: refined sugar or sugar of a percentage indicated by polarization of 96 % and above  | Fl. 42 |
| not refined sugar or sugar of a percentage of polarization of less than 96 %  | 9 55   |
| candy   | 7 22   |
| Australian Commonwealth: raw sugar  | 5 04   |
| refined sugar   | 0 46   |
| Brazil: raw sugar   | 2 70   |
| refined sugar   | 17 28  |
| China: refined sugar  | 16 80  |
| Cuba: refined sugar   | 1 74   |
| Chili: refined sugar, in lumps or crushed   | 6 48   |
| white sugar granulated or crushed   | 5 21   |
| granulated sugar, made of the first produce and muscovado   |        |
| raw sugar (chancaca or conchuto)  | 3 09   |
| Costa Rica: white sugar   | 2 87   |
| other sugar, refined  | 9 84   |
| other sugar, raw  | 7 20   |
| Japan: candy  | 1 32   |
| Mexico: raw sugar   | 1 44   |
| refined sugar   | 1 44   |
| Nicaragua: raw sugar  | 16 68  |
| refined sugar   | 16 56  |
| Roumania: refined sugar   | 9 60   |
| raw sugar   | 7 32   |
| Spain: raw sugar  | 9 48   |
| refined sugar   | 9 36   |
| States forming together the South-African Customs-Union (Cape Province, Natal, Transvaal, Orange Free State, Sh., Rhodesia, Basutoland and Bechuanaland): raw sugar | 0 98   |
| refined sugar   | 1 87   |
| Portuguese Colony of Mozambique: raw sugar  | 6 24   |
| refined sugar   | 6 48   |

Regulations for ascertaining the origin of sugar are contained in the Royal Decrees of October 7, 1913, and of May 6, 1905.

The certificates of origin for sugar refined in Great Britain must contain the statement that no portion of the sugar originates from a country which the Permanent Commission has declared to be a country which grants bounties on the preparation or on the export of sugar. Failing such a statement the highest special import duty is due.

Duty.  
Fl. C.

If the factor of purity of these fluids exceeds 68, the excise duty is increased by fl. 0.36 for each unit above 68; fractions of a unit are left out of consideration.

*f.* Glucose from amylin: solid graduy sugar and castor sugar, as also rasped or massed, refined down in any other way.

100 ktl.

For quantities of more or less than 100 kilos, the excise shall be calculated in proportion thereto, with this understanding that decimals of a kilo, shall be regarded as whole kilos.

Under richness shall be understood:

*a.* with regard to raw sugar, the percentage indicated by polarization, diminished by twice the percentage of glucose found in the sugar and four times the percentage of ash remaining upon burning the sugar after removing the insoluble substances.

*b.* with regard to bastard-sugar the percentage indicated by polarization. Decimals of percentages of richness of sugar testing not more than 94 % shall be disregarded.

On importation at any other than the landing-places or offices, to be specially indicated by Royal Decree, the highest excise fixed for each kind of sugar mentioned under letters *c.* and *e.* shall become due on the sugar and saccharine fluids (Art. 1 and 1 of the law of January 23, 1897, modified by the law of July 24, 1903).

In virtue of article 88 § 2 of the Sugar Act (Law of January 29, 1897), exemption from excise can be granted to molasses and other saccharine fluids imported for distilling purposes.

In virtue of article 1 of the law of December 31, 1908, exemption from excise duty can be granted for sugar not intended for human food (†).

#### Wine.

By the word "wine" are understood all fermented drinks, wholly or partly prepared from the juice or the extracts of grapes, raisins, dried currants, and other fresh or dried fruits. By the word "fruits" are also understood currants, gooseberries, bilberries, and raspberries. Fluid lees and sediments are also taken as wine, also unfermented juices or extracts of the fruits above mentioned, adapted to make, mix with, or dilute wine.

Fermented or unfermented drinks prepared in the country from fresh fruits, excepting grapes, are exempted from excise duty. The excise amounts to fl. 20.00 per hectolitre. Wine containing more than 22 litres of alcohol to the hectolitre, at the temperature of 15° C., shall, on importation, be considered as spirits and dutiable as such. At the time of importation and conveyance in transit, whether direct or after warehousing, said wine must, in accordance with Art. 120 of the General Law of Aug. 26, 1822, be designated in the declaration as spirits under penalty of being held to be declared under a false description.

Should the wine contain more than 21 but not more than 22 litres of alcohol to the hectolitre at the temperature aforesaid, there shall be levied on the quantity of alcohol exceeding 21 litres, in addition to excise dues on the wine, the duty applicable to distilled products.

In virtue of article 7 of the law of July 22, 1898, exemption from excise duty is granted for wine used for manufacturing cognac, under the precautions against abuse, stipulated by the Royal Decree of December 5, 1901 (†).

#### Cattle Food.

Cattle food hereinafter specified may be imported from abroad free of excise due:

Molastella, consisting of about 66 parts of molasses, and Molaenat, consisting of about 25 parts of molasses, of which the poteness factor does not exceed 68, and of copra meal.

Molasses and other juices containing saccharose, imported for the manufacture of products distilled in the Netherlands, will be admitted free of excise, subject to compliance with certain conditions.

"Pommes," being horse-food consisting of about 40 parts of molasses, of which the poteness factor does not exceed 68, and of potato and linseed-meal constituents.

VALUATION LAW OF APRIL 20, 1895, CONTAINING FURTHER PROVISIONS RELATING TO THE LEVYING OF AD VALOREM IMPORT DUTIES, AS MODIFIED BY THE LAW OF JULY 9, 1906.

#### § A.—Increased valuation—Appeal.

ART. 1.—Whenever at the inspection of goods subject to an *ad valorem* duty the official charged with that inspection consider the declared value of the whole consignment or of any separately declared portions of it too low, they shall, if desired in writing, give notice thereof to the importer or his assistant, or to the person who offers the goods for inspection.

They may fix for these goods a higher value, which shall be notified to the importer by leaving for him a statement in writing at the office of the collector where the entry was made. That statement must be left not less than 24 and not more than 48 hours after the aforesaid notice. Sundays not included.

The Inspector of Import duties or his deputy, at the request in writing of the importer, may extend these periods with six times 24 hours, or shorten the first mentioned period.

So long as the statement has not been deposited, the importer may increase the declared value to an amount which is considered sufficient by the inspector or his deputy; the offer to increase the declared value must take place in writing and in two copies. One of these copies shall be returned to the importer when the decision has been marked thereon.

In case it appears to the officials, before the statement is deposited, that the declared value was not too low, the inspector or his deputy may authorize the goods being immediately placed at the disposal of the importer.

(†) In virtue of decision No. 81 of July 23, 1901, exemption from excise duty can be granted for molasses intended for feeding cattle.

(‡) By the Law of July 12, 1908, the present law is completed by the addition of Article 74a, whereby the Government has the right to grant exemption from excise duty for wine entering distilleries of the 1st class, in conformity with Art. 7 letter *a* of the law of June 23, 1862, for use in the manufacture of distilled drinks for export abroad.



Art. 2.—At the request of the importer the inspector or his deputy may petition at the collector's office, at which the entry was made, at the latest on the eighth working day after that on which the statement mentioned in Article 1 was deposited, or on which, in the case of Article 2, the decision of the inspector or his deputy was sent to the importer.

If patterns, samples, or specimens of the goods were taken, or if descriptions or drawings were made in accordance with Article 10, then should the importer desire it in his petition, the consideration of the matter shall be deferred until the termination of a period stated by him, not exceeding three months from the date of the petition.

Art. 15.—The appeal mentioned in Article 4, shall be lodged by the chairman of the Committee at the latest on the third, and by the importer at the latest on the eighth working day from that on which the notice of the decision of the Committee was sent to the importer.

The lodging of the appeal is effected by a notice in writing to the chairman of the Council, and if it is lodged by the importer, also by a notice in writing at the office of the collector, at which the entry was made.

Art. 16. All objections or petitions are rendered void by exceeding the time-limits or by acting in any way contrary to the provisions respecting the filing of the petition or of the notice of appeal.

No decision shall take effect so long as it can still be opposed.

All notices or communications prescribed in this Law shall be effected—unless any other provision is made—by means of registered letters or against dated acknowledgments of receipt. The date of the acknowledgment or of the registration shall be considered as the date of the notice or communication.

§ E.—Relates to constitution and procedure of the examining Committees and of the Council of Appeal.

#### § B.—CONSEQUENCES OF INCREASED VALUATION.

Art. 5.—In case the declared value is increased in accordance with the fourth paragraph of Article 1, the importer shall pay, in addition to the import duty on the amount to which the declared value has been raised, a penalty of five times the duty calculated on the difference between the true amount and the value originally declared.

Art. 6.—The importer shall pay, in addition to the duty on the value fixed by the inspecting officials, the inspector or his deputy, the Council by the inspecting officials, the inspector or his deputy, the Council by the inspecting officials, a penalty of ten times the duty calculated on the difference between that value and the declared value.

Art. 7.—If, in the case referred to in the fourth paragraph of Article 1, an increased declaration of value was considered to be insufficient, or if notwithstanding this the value fixed by final decision does not exceed that amount, the importer shall pay, in addition to the duty on the value thus fixed, a penalty of five times the duty calculated on the difference between that value and the value originally declared.

#### § C.—SPECIFICATION OF GOODS AND CONSEQUENCES ARISING THEREFROM, WAREHOUSING, DELIVERY, &c.

Art. 8.—After the notice mentioned in the first paragraph of Article 1 has been given, the officials shall place the goods in the care of the collector at whose office the entry was made, and a specification thereof shall be drawn up before him or his deputy. The importer or his representative is allowed to be present when this specification is drawn up.

The inspector, or his deputy, whenever necessary, may use it if desirable. He may direct that the specification shall not be drawn up, or that it shall be drawn up in a particular form. The importer shall cause the goods to be unpacked, and the specification is made. In case of refusal to comply, the specification shall be done at the cost and risk of the importer.

Art. 9.—If, on preparing the specification, it is found that the nature of the goods has been incorrectly declared, the provisions of the present Law shall not apply, and Article 213 of the General Law of August 26, 1822, shall take effect.

If, before or after depositing the statement referred to in Article 1, a larger quantity of goods than mentioned in the entry is found, the Articles 214 and 215 of the aforesaid General Law shall not take effect, but—in addition to the penalty according to Article 6 or 7—there shall be payable on account of concealment a sum of twenty times the value of the goods calculated on the difference between the definitely fixed value of the quantity found, and the declared value.

If more or less is found after the officials have deposited the statement referred to in Article 1, a fresh valuation shall be made. This valuation shall be notified to the importer by a statement as referred to in Article 1. The period therein described shall however not apply to this case. The officials shall notify to the importer that the statement has been deposited.

Art. 10.—The goods may, if desired, be given up at once to the importer, on his giving such security as the collector may approve, provided that:

- There is no dispute between the officials and the importer as to the quantity of the goods;
  - In the opinion of the inspector or his deputy, the value can be established by means of patterns or samples which may be retained, or by descriptions or drawings;
  - These patterns, samples, descriptions or drawings are marked by the officials and the importer.
- The inspector or his deputy may also allow that instead of patterns or samples of all the goods, one or more marked articles are retained as specimens, provided that the officials and the importer have agreed in writing as to the relation between the value of the articles retained as specimens and that of the other.

If patterns, samples, or specimens are accepted on this footing or descriptions or drawings are agreed on, the examining Committee and the Council of Appeal shall fix the value of the goods according to those patterns, descriptions, or drawings, with due observance of the relation referred to in the preceding paragraph.

The retention of patterns, samples, or specimens, or the agreement to descriptions or drawings may, with the approval of the inspector or his deputy, be substituted by the undertaking in writing of the importer to produce the goods on demand to the examining Committee, to the Council of Appeal, or to the members of one of those bodies, as also to the experts appointed by either of them.

Failure to produce on first demand shall entail the disallowance of the protest or of the appeal of the importer and, in case the chairman of the Committee appealed, the value fixed by the officials or by the inspector or his deputy according to Article 1 or Article 2, shall be maintained unless the Committee has fixed a higher amount, which in that case shall prevail. The same course will be followed if, in applying the preceding paragraph, the identity of the merchandise is not established to the satisfaction of the Committee or of the Council.

Art. 11.—By paying the import duty and the penalty the importer forfeits all claim to object to the value that has been fixed.

Art. 12.—As soon as the value has been irrevocably fixed, and the amount due under the present law has been paid, the goods which are in the care of the collector shall be at the disposal of the administration on the footing of Article 117 of the aforesaid General Law, if the importer has failed to dispose of them within three months after he could do so.

#### § D.—TIME LIMITS, NOTICES.

Art. 13.—The decision of the inspector or his deputy, referred to in Article 2, shall be applied for by filing a petition at the latest on the third working day after that on which the statement referred to in Article 1 was deposited.

Art. 14.—The decision of the Committee shall be applied for by filing a petition at the collector's office, at which the entry was made, at the latest on the eighth working day after that on which the statement mentioned in Article 1 was deposited, or on which, in the case of Article 2, the decision of the inspector or his deputy was sent to the importer.

If patterns, samples, or specimens of the goods were taken, or if descriptions or drawings were made in accordance with Article 10, then should the importer desire it in his petition, the consideration of the matter shall be deferred until the termination of a period stated by him, not exceeding three months from the date of the petition.

Art. 15.—The appeal mentioned in Article 4, shall be lodged by the chairman of the Committee at the latest on the third, and by the importer at the latest on the eighth working day from that on which the notice of the decision of the Committee was sent to the importer.

The lodging of the appeal is effected by a notice in writing to the chairman of the Council, and if it is lodged by the importer, also by a notice in writing at the office of the collector, at which the entry was made.

Art. 16. All objections or petitions are rendered void by exceeding the time-limits or by acting in any way contrary to the provisions respecting the filing of the petition or of the notice of appeal.

No decision shall take effect so long as it can still be opposed.

All notices or communications prescribed in this Law shall be effected—unless any other provision is made—by means of registered letters or against dated acknowledgments of receipt. The date of the acknowledgment or of the registration shall be considered as the date of the notice or communication.

§ E.—Relates to constitution and procedure of the examining Committees and of the Council of Appeal.

#### § F.—GENERAL PROVISIONS.

Art. 27.—If the examining Committee fix the value of the goods at a higher amount than that declared in the entry, the importer, if he has not appealed from this decision, shall pay to the State costs amounting to half the duty on the difference between the declared and the increased value, but the minimum payable shall be fifty cents.

If, on appeal of the importer, the Council fix the value of the goods at a higher amount than that declared in the entry, the aforesaid costs shall amount to the full duty on the difference between the declared and the increased value, but the minimum payable shall be one florin.

Art. 28.—In case the importer has not paid what is due under this Law within three months from the date on which the value has been fixed, interest shall be recovered from the security given, if no security has been given the amount due shall be recovered by the administration selling the goods, the net proceeds being accounted for to the State on account of the amount owing.

If the net amount realised by the sale exceeds the amount due, the excess shall belong to the State, unless the importer has claimed it within two years after the sale.

Art. 29.—When articles liable to duty are found among the baggage of travellers, and the inspecting officials are not satisfied with the declared value, the importer may increase this value to an amount to be fixed by them.

If the importer does not avail himself of this privilege, then, contrary to Article 1, the officials shall after inspection at once decide as to the increased value. They shall hand to the importer a written note thereof, which for the purposes of this law shall take the place of the statement referred to in the aforesaid Article 1.

Art. 30.—The above provisions do not apply to goods the value whereof is declared in accordance with the price list published according to Article 123 of the aforesaid General Law.

These provisions shall not be applicable to goods entered for transit or for warehousing. If, on the entry of such goods, there is a dispute between the inspecting officials and the importer as to the value, the inspector or his deputy shall decide.

Relinquishment of transit with a transit-pass can be allowed only after a fresh entry at a place of unloading, or at an office appointed for paying import duties, where the importer is, however, not bound to the value stated under the transit-pass. In this case the provision of the General Law as to the value of the goods shall apply just as if the goods on importation were entered for home use. The transit-pass shall not be cleared until after further inspection of the goods.

Art. 31.—The documents to be drawn up or issued in virtue of this Law, are free of stamp duty and of the formality of registration.

Art. 32.—The two following paragraphs shall be appended to Article 120 of the aforesaid General Law after 69.

"The current price of the goods in this country shall be understood to be the sum which is considered chargeable on the day of the entry for delivery in this country by the first hand in the foreign country, less the import duty according to the tariff. As regards goods to which the above provision cannot be applied, including such goods as from their nature, destination, or marks are of less value to others than to those for whom they are intended, the value shall be fixed at the price of purchase from the first hand at the place of origin, plus the cost of packing, transport, insurance and commission; whilst for separate portions of goods, not in themselves constituting articles of trade, the value shall be fixed in proportion to the price of the whole article to which they are considered to belong.

"The Minister of Finance is empowered to make regulations as to the form of the bill of entry after having obtained the opinion of the Council on the subject."

The following paragraph of Article 123 of the same law is repealed.

The following shall be added to the first paragraph of Article 192 of the same law:

"When goods liable to ad valorem duties and entered for importation are inspected, the importer shall unpack the goods on demand of the officials, and produce those which are separately mentioned in the entry together and apart from other goods. In case of non-compliance with any of these obligations, the officials may see to their being carried out at the cost and the risk of the importer."

"The following shall be added to Article 215 of the same law: "The aforesaid amount of one twelfth part is fixed to one twentieth part for goods liable to ad valorem duties and entered for importation."

Chapter 12 of the same law and Article 6 of the law of December 28, 1879, are repealed.

(1) This price list has been discontinued since January 1, 1901.

Art. 33.—The officials of the import duties and the members of the examining Committee and of the Council of Appeal shall not divulge the circumstances with which they become acquainted in the carrying out of this law, so long as they divulging them would be prejudicial to the parties concerned, unless such information is required for carrying out the law.

Art. 34.—If any person, in case of a dispute about the value of goods entered for importation, wilfully submits a false or falsified document with the purpose of influencing the valuation, he shall be punished by imprisonment for a term not exceeding one year.

Offences punishable under this Article are considered to be crimes.

## DUTCH EAST INDIES

DECREET OF OCTOBER 20, 1909, ORDERING THE PUBLICATION OF THE TEXT OF THE INDIAN TARIFF LAW IN FORCE.

(*Staatblad van het Koninkrijk der Nederlanden* No. 311, of November 3, 1909, *Indisch Staatblad*, No. 79.)

Text of the Indian Tariff Law.

Art. 21. On all goods not specially exempted, import duties shall be levied in accordance with the Tariff (\*) hereinafter established, when imported for consumption in:

Java and Madura;

The Government of the West Coast of Sumatra;

The Residency of Tapanuli;

The Singkel Sub-division of the Government of Acheh and its dependencies;

The Residency of Benkulen;

The Residency of the Lampong Districts;

The Residency of Palembang;

The Residency of Banks and its dependencies;

The Sub-residency of Billiton and

The Residency of the South and East Division of Borneo.

Money, weights and measures:

The monetary unit of the Dutch East Indies is the Dutch *Scudo*=100 cents.

For weights and measures the metrical system has been adopted.

However, the following weights and measures are likewise employed:

*Amerindisch Pond*=139 lbs. avoirdupois.

*Pikil*=125 *Amer. Ponds*=133 lbs. avoirdupois.

*Kojan* or *Kajang*, the value of which varies, according to the locality and the nature of the goods, between 27 and 32 *pikils*.

### Import Tariff.

Arranged Alphabetically (†)

| Goods.  | Duties,<br>Fl. O.  |
|---|--|
| Animals, live:  |  |
| Buffaloes and neat cattle (76) .....  | head 2 00  |
| Swine (77) .....  | 9 50   |
| Not specially mentioned (78) .....  | Free   |
| <i>Note.</i> —This item includes by similitude dogs, sheep and lambs.   |  |
| Articles of clay and porcelain (1) .....  | ad val. 6%   |
| <i>Note.</i> —This item includes by similitude articles of clay or porcelain for laboratories.  |  |
| Asses and mules (15) .....  | Free   |
| Barrels for arrack (33) .....   | Free   |
| Ceers in casks (6) .....  | 5 25   |
| In bottles or jars (7) .....  | 6 00   |
| Evergreens, unenumerated (13) .....   | ad val. 12%  |
| <i>Note.</i> —This item includes by similitude currant juice, elder and perry.  |  |
| One block (5) .....   | Free   |
| <i>Note.</i> —Chloride of calcium, crude, shall pay by similitude the same duties as bone black.  |  |
| Books, maps and charts, engravings, etchings and music, in sheets, stitched or bound (10) .....   | "  |
| <i>Special provision.</i> —Engravings and etchings, framed, shall be treated as "Furniture not specially mentioned."  |  |
| Candles of all kinds (33) .....   | 100 kil. 12 00   |
| Carriages, and parts thereof (62) .....   | ad val. 10%  |
| <i>Special provision.</i> —Railway carriages and parts thereof shall be admitted free of duty.  |  |
| <i>Note.</i> —This item includes by similitude automobiles.   |  |
| Cumtans (12) .....  | Free   |
| Fruits and vegetables (75) .....  | 6%   |
| Knitting, made up, woven or knitted (36) .....  | 12%  |
| <i>Note.</i> —This item includes by similitude the following articles: gloves, hats, stockings, millinery, umbrellas, parasols and caps.  |  |
| Oil of coals (37) .....   | Free   |
| Coconuts and coconut oil (35) .....   | Free   |
| Onestibles, unenumerated (14) .....   | ad val. 12%  |
| <i>Note.</i> —This item includes by similitude: butter, cheese, cooking syrup and provisions.   |  |
| Copper, crude or refined, wrought or rolled, including plates and sheets for sheathing vessels, coined copper, coin metal, copper rods for cross beams, bolts and nails, also copper and bronze wire for telephones, and like wire for the transmission of electricity (38) ..... | Free.  |
| <i>Note.</i> —This item includes by similitude composition metal and German silver.   |  |
| Finished manufactures of copper whether lacquered, gilt, painted, or not: articles of bronze, and copper wire, not specially mentioned (39) .....   | ad val. 10%  |
| Distilled products (20) .....   | per hectolitre of liquid containing 50 litres of alcohol at a temperature of 15° of the centigrade thermometer 75 00 |

Or in the case of the excise duty level on national distilled products in the Dutch Indies is higher, as many florins were as shall be fixed by Colonial Ordinance

(\*) The letters appearing before the special provisions of item "Distilled products", and also the notes annexed to certain items, have been added by the Administration.

(†) The present Tariff being published in alphabetical order, the Tariff number of the original has been inserted between parentheses, after each item.

Goods.

Duties,  
Fl. O.

*Special Provisions.* (a) When the alcoholic strength of the liquid is higher or lower, the quantity shall be reduced to the standard of 50% of alcohol. The instructions, instruments and tables for ascertaining and reducing the alcoholic strength shall be determined by the Governor-General.

(b) The reduction to this strength, however, of *liqueurs and other similar distilled beverages*, which are prepared or mixed with substances so that the strength cannot be ascertained merely by means of hydrometers and thermometers, shall always be conducted in relation to a strength of 75%, unless the officials suspect that the liquors declared as such beverages contain a higher alcoholic proportion than 75%. In such case, they are authorized to require that the actual strength be ascertained, and the reduction shall be made accordingly.

(c) Distilled products, except *liqueurs proper*, which have been prepared or mixed with any ingredients so that the degree of strength cannot be ascertained direct by means of hydrometers and thermometers, shall not be dutiable as *liqueurs and other similar distilled beverages*, when the actual strength thereof does not exceed by more than 5% their apparent strength, but according to their actual strength, provided the importer has correctly declared the actual strength in addition to the apparent strength.

(d) *For strength and all other liquids prepared with alcohol, excepting beverages, as well as for wood spirit, and all liquids prepared from, or mixed with it*, the reduction shall be made in the proportion of a strength of 100%.

(e) The Governor-General may, however, with the necessary precautions, grant exemption from duty: 1, for wood spirit, and 2, for distilled spirit: *a*, which in the Netherlands, in accordance with the provisions there in force as regards exemption from excise duty, have been mixed with wood spirit or any other ingredient indicated there for rendering them unfit for ordinary consumption; *b*, which, in the Dutch Indies, in accordance with the instructions to be issued thereon and under inspection of officials, are rendered unfit for ordinary consumption by the addition of wood spirit or some other ingredient indicated for the purpose by the Governor-General; and, *c*, for the preparation of vinegar.

(f) The Governor-General may also, with the necessary precautions, direct that paint and varnish prepared by means of distilled products rendered unfit for ordinary use, be admitted to importation, subject to payment of the import duty leviable under the Tariff on "Other paint."

(g) The import duty on sulphuric ether, chloroform, and other similar substances prepared from, or with, alcohol shall be regulated by the Governor-General, by Colonial Ordinance, according to the import duty on distilled products. (*See Note II, hereafter.*)

(h) When distilled beverages are imported through Custom-houses other than those specially designed for that purpose by the Governor-General, they shall be dutiable as varnish or liquids assimilated to varnish.

(i) In case the import duties on distilled products should be increased as a consequence of the increase of the excise duty leviable in the Dutch Indies, the Governor-General shall establish regulations regarding the further payment of the amount of the increase of the import duty on distilled products which may be found to exist in a quantity exceeding the maximum fixed by him.

*Notes.*—1.—Liquors shall include by similitude: absinth, syrups prepared with distilled products, and fruits in brandy or in distilled products.

The following articles shall, by similitude, pay the same duties as distilled products: arrack, brandy, cognac, gin, perfumery articles with an alcoholic basis or prepared with alcohol, also rum.

II.—The import duties on sulphuric ether and other substances referred to in letter *g* of the foregoing Special Provisions are fixed as follows:

|  | Fl. O.    |
|--|-----------|
| Chloralhydrate .....   | Kil. 1 60 |
| Sulphuric ether .....  | 2 70      |
| Chloroform .....   | 1 80      |
| Acefic ether .....   | 2 40      |
| Colloidal .....  | 50        |
| <i>Spiritus nitri dulcis</i> .....   | 1 80      |
| All other like substances of an alcoholic basis or prepared with alcohol ..... | Kil. 1 80 |

"Draistris" destined to be propelled along railways: Firearms, and parts thereof (83) .....

*Note.*—This item includes by similitude shot guns and pistols.

Fish, salted or dried, not packed in casks, bottles, tins or like (81) .....

Flour (47) .....

Furniture, lamp, electric gas and electric lamp (49) .....

Not specially mentioned (50) .....

*Note.*—This item includes by similitude beds and mattresses.

Gambier of Kluu (17) .....

Other kinds (18) .....

Glass, and glass ware, of all kinds (21) .....



| Goods.   | Duties.<br>Fl. C. | Goods.   | Duties.<br>Fl. C. |
|--|-------------------|--|-------------------|
| <i>Note.</i> —This item includes by similitude the following articles: roofing glass, glass tiles, photographic dry plates, crystal articles of glass for laboratories and window glass, in ingots, bars or pieces, aluminium, and gold powder (23).....   | 12%               | small mirrors, framed in paper or wood; so-called "Nuremberg" pictures, painted on glass, framed or not; small articles composed of or manufactured with paper, wood and glass; writing slates, framed or not; sewing cases of wood and papier maché; snuff boxes of wood, papier maché, horn or tin plate; smoking pipes and stems (elastic or not) for the same; spectacles; manufactures of "Leoniche" wares and piano strings; glass beads; bells, cattle bells and hawk bells; combs; weavers' cards; needle cases; night lamps; cigar cases; paper comets and bags; optical wares, including small telescopes of papier maché and tin; chess and domino games of wood and bone; manufactures of bone, of all kinds; Black Forest clocks; common clock keys; brushes, clothes, horse, tooth and hair; rosaries of wood, bone, or glass; gold or silver foil, gold or silver tinsel, gold or silver spangles; all these false; all these of tin plate, tin or zinc, gilt or bronzed, so-called "Iserlohn false bronze"; hinks and eyes of yellow metal and white metal; imitation braids of silk, false gold or false silver also galleons of the same kind; buttons of all kinds except of gold, silver, copper or steel; ornaments and other parts of carriages, of German silver; fishing hooks; pocket books, purses, small bags, sewing cases and other similar articles of manufactured leather..... | Free.             |
| <i>Note.</i> —This item includes by similitude unmanufactured gold foil.....   | 12%               | Soya-bean cakes.....   | 6%                |
| Articles, galleons, trimmings, and wire (24) <i>ad val.</i>  | 6%                | Steam engines and factory machines; machinery, instruments, implements, apparatus, and tools for agriculture, factories, works, steam engines, mining crafts or professions; also their component parts, provided the same be passed as such by the Customs (16).....  | Free              |
| Goods, all other, not specially mentioned (55).....  | 6%                | <i>Note.</i> —This item includes by similitude the following articles: Fire extinguishing implements and fire escapes, fire pumps and accessories, transmission belts, printing type and presses, fire extinguishers, gas meters, rubber for factories, sewing machines, firemen's masks.....  | 10%               |
| <i>Note.</i> —This item includes by similitude all articles pertaining to the rigging of vessels or fishing.....   | 6%                | Steel, in ingots, sheets, plates, also rods, axles, rails, joints and fishings for railways (67).....  | Free              |
| Gunpowder (11).....  | 6%                | <i>Special provision.</i> —Axles imported separately pay as the carriages to which they belong.....  | 10%               |
| Horses (51).....   | Free.             | Manufactures of steel not specially mentioned (68).....  | 10%               |
| Iron (28).....   | Free.             | <i>Note.</i> —This item includes by similitude steel wire.....   | Free.             |
| Instruments: mathematical, physical, surgical and optical (31).....  | 10%               | Steel balls, of 10, 30, 60, 80, and 100 millimetres diameter.....  | 10%               |
| Iron: in ingots or pieces, rods or plates; rails, joints and fish-plates for railways; water pipes, gas pipes; axles, axle boxes and wheels, of cast or wrought iron; iron lighters and boat's iron frames for buildings, sheds or warehouse; iron bridges and parts thereof; iron roofs and gables, galvanised or not; helms and masts; iron wire; iron anchors, chains, capstans and cables for ships; telegraph and telephone wire and cables (29)..... | 10%               | Steel masts for iron masts.....  | 10%               |
| <i>Special provision.</i> —Axles, axle boxes, and wheels belonging to carriages, shall pay the same import-duty as carriages.....  | 10%               | Syrups including fruit syrups not made of distilled products (64).....   | 15 00             |
| <i>Note.</i> This item includes by similitude anvils and hoop iron.....  | Free              | Tar (72).....  | Free              |
| Manufactures of iron, cast, wrought, rolled, or hammered iron, not specially mentioned (30).....   | 10%               | Tea (73).....  | 0 25              |
| Iron frames, destined for buildings which are not of iron; iron stone-breakers (for breaking stone for travelling purposes) <i>ad val.</i>   | 10%               | Tiles, roofing and paving, and bricks of clay (2).....   | Free              |
| Jewellery, pearls and precious stones, set or not (32).....  | Free              | Timber, sawn or not, ship and building timber, including masts, spars, axes, and other round wood (26).....  | "                 |
| Lead, crude, rolled or drawn (42).....   | "                 | Tin plate (5).....   | "                 |
| <i>Note.</i> —This item includes by similitude lead foil for pack- ing tea.....  | 10%               | Articles of (9).....   | 10%               |
| Manufactures of lead, unmanufactured (43).....   | 10%               | Tissues and stuffs of cotton, and of wool and cotton imitation batik, cotton woven sarongs, kainas, pandjung, and dendangs, blankets of cotton, swanskin, imitation batiste bedspreads, socks and tissues for packing (44).....  | 6%                |
| Leather and manufactures of leather (41).....  | 10%               | <i>Note.</i> —Tissues for packing include by similitude packing cloth.....   | "                 |
| <i>Note.</i> —This item includes by similitude trunkmakers', shoemakers', and saddlers' wares.....   | Free              | Tissues and stuffs of silk, ribbons, tapes, passementerie and all other articles of silk, not specially mentioned, including velvet (15).....  | 6%                |
| Lead (34).....   | "                 | <i>Special provision.</i> —Solely of silk. Cloth with admixture is dutiable as tissues of cotton.....  | "                 |
| Lead, crude or bottles (70).....   | "                 | Tissues not specially mentioned, of cotton, linen, wool or other textile materials, including tapes, laces and ribbons, passementerie (except of real or imitation gold or silver), trimmings, edgings, embroideries, lace and tulle, lacework and the like (46).....  | 10%               |
| Maures (48).....   | "                 | <i>Note.</i> —This item includes by similitude the following articles: Sheets and pillow covers (cut out), blankets (except of silk), batiste from Canton, broad cloth, linen cloth, napkins (cut out), table covers (except of silk), table cloths (cut out), tapestry and draperies, carpets and pocket handkerchiefs (except of silk).....  | 8 00              |
| Meat of all kinds (82).....  | 12%               | Tobacco, smoking and snuff (70).....   | 100 kil.          |
| <i>Note.</i> —This item includes by similitude bacon and sausages.....   | 10%               | <i>Note.</i> —This item includes by similitude.....  | 50 00             |
| Mineral waters, natural spring or artificial (51) 100 bottles or jars  | 4 60              | Vinegar (4).....   | 10%               |
| Musical instruments (52).....  | 10%               | Wine: in casks (81).....   | 9 00              |
| <i>Note.</i> —This item includes by similitude the following articles: gramophones and discs for the same, phonographs and cylinders for the same, pianolas and the like.....  | 10%               | " in bottles (85).....   | 10 50             |
| Opium (53).....  | 150 00            | " Sparkling (86).....  | 100 bottles       |
| <i>Note.</i> —This item includes by similitude opium.....  | 8%                | Wood: manufactures of (27).....  | <i>ad val.</i>    |
| Paint, liquid, in tins, boxes or bottles (70).....   | 6%                | Writing and drawing materials (64).....  | 6%                |
| Other paint, turpentine and linseed oil (80).....  | Free              | <i>Special provision.</i> —Except paper.....   | 6%                |
| Paintings (63).....  | Free              | Yarn (19).....   | Free.             |
| <i>Note.</i> —This item includes by similitude drawings.....   | 10%               | Zinc: crude and rolled, including lining plates and sheets, bolts and nails (89).....  | Free.             |
| Paper of all kinds, wall paper, music paper, marbled paper, card-board, pasteboard, copybooks, and registers, ruled or not (55) <i>ad val.</i>   | 10%               | <i>Note.</i> —This item includes by similitude spelt.....  | 10%               |
| <i>Note.</i> —This item includes by similitude photographic paper.....   | 12%               | Manufactures of zinc, whether varnished, lacquered, painted, or not (90).....  | <i>ad val.</i>    |
| Pumery neither containing, nor prepared with alcohol (60) <i>ad val.</i>   | 0 25              | <i>Note.</i> —This item includes by similitude zinc wire.....  | 10%               |
| Petroleum (57).....  | Free              | Art. 2. In addition to the articles enumerated in the tariff as exempt from duty, the following shall likewise be free:  |                   |
| Photographic apparatus and parts thereof (58).....   | 1 20              | 1. All goods imported for the use or on account of the Government.....   |                   |
| Pitch (58).....  | 0 15              | 2. (a) All produce of the Dutch possessions in India, on the territory of which the Government of the Dutch Indies collects a duty, except salt not removed from Government warehouses.....  |                   |
| Playing cards (used for playing "Om", a Macassar and Boia card game).....  | 10%               | Cotton goods, tobacco and cigars must, however, be accompanied by a certificate attesting that they have been exported from said possessions.....  |                   |
| Portable telephone apparatus, and testing apparatus for galvanic cells.....  | Free.             | (b) All produce of other Dutch possessions in India, as well as those of native States of the Eastern Archipelago, which have friendly relations with the Dutch Government, except gambier, cotton ties, tobacco, cigars and salt.....   |                   |
| Rice, husked or not (61).....  | 6%                | 3. All goods on which import duty has already been paid in a Custom-house of the Dutch Indies.....   |                   |
| Ropes, cables, rigging and other cordage of all kinds for ships or fishing (74).....   | "                 | Provided always that if these goods are subject to a higher duty at the place of second importation, they shall only be admitted after payment of the difference.....  |                   |
| Sailcloth (88).....  | 12 00             |  |                   |
| Salt: table, all kinds, also rock salt, in the Government of Tapanuli and in the Singkel sub-division of the Government of Acheh and its dependencies (92).....  | 10 00             |  |                   |
| Salt: except the above specified salt, in any other part (93) 100 kil.   | 6 50              |  |                   |
| For industrial purposes (94).....  | 2 00              |  |                   |
| <i>Special provision.</i> —The Governor-General will issue the necessary regulations for the application of this duty.....   | Free.             |  |                   |
| Seeds for agriculture (87).....  | 6%                |  |                   |
| Small wares (40).....  | 6%                |  |                   |
| <i>Special provision.</i> —If necessary the Governor-General shall specify what articles are included under the head of "Small wares".....   |                   |  |                   |
| <i>Note.</i> —I. This item includes by similitude the following articles: jewellery, except gold or silver; brushmakers' wares; spectacle glasses; trinkets, except gold or silver; galleons (false); imitation coral of glass, and other fancy articles of glass; artificial flowers, except those coming under millinery; knives and cutlery; passementerie of imitation gold or silver, and plated ware.....  |                   |  |                   |
| II. This item also includes the following articles: so-called "Nuremberg articles"; dolls and other Nuremberg toys of all kinds provided gold and silver do not constitute the predominating material, small carriages or perambulators, with or without springs, solely to be pushed by hand;   |                   |  |                   |



4. Articles for the personal use of travellers and presents imported by them.

Art. 3. The Governor-General may grant exemption or drawback of import duties when goods are imported for scientific purposes or international relations render it advisable to do so.

Art. 4. On exportation from the regions mentioned in Article 1, export duties shall be levied on the goods specified in the following Schedule:

| Goods.  | Duties<br>Fl. c.      |
|---|-----------------------|
| Hides .....   | ad val. 2 %           |
| Mineral oil and by-products thereof:  |                       |
| (a) Petroleum and all by-products not mentioned in (b) .....  | per 1,000 kilos. 5 50 |
| (b) Residue solar oil, liquid fuel, filter press oil, lubricating oil, fat, ketching oil, pitch and wax oil ..... | per 1,000 kilos. 0 60 |
| Tobacco not prepared for the internal market .....  | 100 kil. 1 00         |
| Tin .....   | ad val. 2 50          |
| Birds' nests .....  | ad val. 6 %           |

*Special provision.*—On the exportation of tin ore, the export duty shall be levied proportionately to the quantity of tin contained in the ore and in accordance with regulations established to that effect by Colonial Ordinance.

Art. 5. Subject to compliance with our Orders, the Governor-General is authorized to levy in the regions enumerated in Article 1, except Java and Madura, or in portions of such regions, export duties on any articles not specified in the Tariff laid down in Article 4, provided these duties do not exceed 10 % of the value or an equivalent sum, and be only applied to the following goods:

Benjoin, dammar gum, getah rubber and other gums and resins; timber other than ship and building timber, masts, spars, oars and other round wood; stag horns; ivory and rhinoceros horns; *kultu bakau* and *kultu tengar*; rattans of all kinds; sago; birds' skins; *tengkawang* kernels; bees' wax; other forest produce to be specially designated.

Art. 6. No export duty shall be levied on:

1. Goods exported for the use or on account of the Government.
2. Goods having already paid export duties in another Customs-house of the Dutch Indies.

Provided always that if the export duties payable at the place of second exportation are higher than those already collected, the goods shall be cleared after payment of the difference.

Art. 7. At Muara-Kompeh, the import and export duties and the exemptions, as also the regulations established by the Decree of the Governor-General of the Dutch Indies, dated April 23, 1847 (*Indisch Staatsblad*, No. 19), shall remain in force.

With our special approbation, the Governor-General may apply the present Law to Muara-Kompeh instead of the above-mentioned regulations, save such exemptions as may be deemed necessary.

These exceptions, however, can in no way affect the principle of the Law, i.e. that no discriminating duties, either on importation or exportation, are to be levied.

Art. 8. Subject to compliance with our Orders, the Governor-General is authorized to levy, on behalf of the Government of the Dutch Indies, import and export duties in parts of the Dutch Indies not enumerated in Article 4 of this Law, subject to the same reservation as is made in the last paragraph of the preceding article concerning Muara-Kompeh.

Art. 9. The Governor-General shall regulate the mode of collecting the export duties in the trade between the various parts of the Dutch Indies where differences exist either in the articles liable to such duties or in the rate of duty applicable thereto.

Art. 10. The Governor-General shall regulate the tariffs for warehouse dues, charges for supervision and for all other services actually rendered.

Art. 11. No duty shall be levied on goods in transit.

Art. 12. A Colonial Ordinance shall regulate all matters concerning the execution of the present Law, and all measures to be taken to prevent payment of duty being eluded.

All presently existing Ordinances in reference to import and export duties, and to matters connected therewith, shall cease to be applied on and after the day on which the present Law enters into force.

Art. 13. The present Law shall not affect the prohibitive measures which are or may be established, for all the Dutch Indies, or for certain parts only, by Colonial Ordinances, in reference to the importation of specified goods.

Art. 14. The present Law shall enter into force on January 1, 1871.

Art. 15. The present Law shall be entitled "The Indian Tariff Law."

Levying of import and export duties in the possessions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law.—Definition of expression "Customs Territory."

(Ordinance of December 7, 1910 (*Staatsblad*, No. 628), completed by Ordinance of April 18, 1911 (*Staatsblad* No. 283).)

In so far as required by Royal authority and notwithstanding any provisions situate outside Java and Madura, unless collected in conformity with the Indian Tariff Law, it is ordered as follows:

1.—By "Customs Territory" is understood all portions of the Dutch Indies in which import and export duties are levied on behalf of the Administration of the Indies.

2.—1. Besides the regions and portions of regions belonging to the Customs territory under Article 1 of the Indian Tariff Law (*Indisch Staatsblad* for 1910, No. 79), the following are also included therein:

10 The portion of the Government of Atjeh and its dependencies which does not belong to the Customs Territory under the Indian Tariff Law (except Waway Island);

20 The Government of Celebes Island and its dependencies;

30 The Residency of the East Coast of Sumatra, except Siak and the Islands situate opposite Siak, but including the Siak River and the dependencies of Bangka and Kubu, as well as the Islands belonging to them;

40 The Indragiri Division and the Kutaman territory together with Danci of the Karimunjung Division of the Residency of Riau and its dependencies;

50 The territories of Kota Waringin, Paratun and Kusan, Tanahbumbu, Pasir, Kutai, Gunung Jabor, Sanbalung and Binangun of the Residency of the South and East Division of Borneo;

60 The Residencies of Djambi and the West Division of Borneo, Menado, Ambonia, Ternate and its dependencies, Timor and its dependencies, as also Bali and Lombok

II.—In the regions and portions of regions specified in No. 1, import and export duties shall be collected in accordance with the tariffs and provisions of the above-mentioned Law, save the following restrictions:

1. In the portion of the Residency of the East Coast of Sumatra included in the Customs territory and in the Taming Sub-division of the Government of Atjeh and its dependencies, the import duty on "salt, except table salt of all kinds and rock salt" shall be fl. 10 per 100 kilos;
2. No import duty shall be levied on:

1. Salt imported through the Customs-house at Bagan Api-Api (East Coast of Sumatra) into the region covered by the exclusive right to import and sell salt and to levy duty on the export of salt (Soudalad for 1908, No. 41, Art. 1, A 2°), except when the transport is effected up the River Irokan to pass outside of the monopoly region;

2. Salt imported for the licensee of the right to import and sell salt intended for the curing of fish and other products of the sea as well as the right to levy duty on *trassi* and dried shrimps in the territory of Panel (East Coast of Sumatra);

3. On exportation from the Grand Atjeh Division, except Waway Island of the Government of Atjeh and its dependencies, hides shall be subject to an export duty of 5% *ad valorem* and birds' nests to fl. 2.25 per kilo; on exportation from the other Divisions of that Government (except the Singkel and Taming Sub-divisions), hides shall pay the export duty of 5% *ad valorem* and birds' nests 10% *ad valorem*;

4. As regards the Residencies of Ternate and its dependencies, Timor and its dependencies, Bali and Lombok (except the Sub-divisions of the West Coast of the Central Celebes and Palu), as well as the Government of Celebes Island and its dependencies "disilled products" shall be exempted from the exemption of import duties accorded by Article 2° 9, letter a of the Indian Tariff Law;

5. In the regions mentioned in No. 1, in addition to the export duties fixed in respect of the goods specified in Article 4 of the Indian Tariff Law, there shall be levied the export duties referred to in Article 3.

3.—In the regions and portions of regions included in the Customs territory, outside Java and Madura, except the Residency of Bali and Lombok, the products enumerated in the following tariffs shall pay the export duties respectively fixed for the same.

#### I.—Tariffs for:

The Governments of the West Coast of Sumatra and Celebes Island and their dependencies:

The Residencies of Tapinulit, Benkulen, districts of Lampong, Palembang, Djambi, Banca and its dependencies, West Division of Borneo, Menado, Ambonia, Ternate and its dependencies, and Timor and its dependencies, and the Sub-residency of Billiton.

| Goods.   | Duties.     |
|--|-------------|
| Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins ..... | ad val. 5 % |
| Gahore and other sweet wood .....  | " 8 %       |
| Stag horns .....   | " 8 %       |
| Ivory and rhinoceros horn .....  | " 8 %       |
| <i>Koelt bakau</i> and <i>koeltu tengar</i> .....                                  | " 5 %       |
| Rattans of all kinds .....   | " 5 %       |
| Sago and sago flour .....  | " 5 %       |
| <i>Tengkawang</i> kernels .....  | " 5 %       |
| Fat of <i>tengkawang</i> or <i>seentel</i> .....                                   | " 8 %       |
| Birds' skins .....   | 10 %        |
| Bees' wax .....  | 5 %         |

#### II.—Tariff for the Residency of the South and East Division of Borneo:

| Goods.   | Duties.     |
|--|-------------|
| Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins ..... | ad val. 8 % |
| Gahore and other sweet wood .....  | " 8 %       |
| Stag horns .....   | " 8 %       |
| Ivory and rhinoceros horn .....  | " 8 %       |
| <i>Koelt bakau</i> and <i>koeltu tengar</i> .....                                  | " 8 %       |
| Rattans of all kinds .....   | " 8 %       |
| Sago and sago flour .....  | " 8 %       |
| <i>Tengkawang</i> kernels .....  | " 8 %       |
| Fat of <i>tengkawang</i> or <i>seentel</i> .....                                   | " 10 %      |
| Birds' skins .....   | " 10 %      |
| Bees' wax .....  | " 8 %       |

(II).—Tariff for the portion of the Residency of the East Coast of Sumatra included in the Customs territory and for the Indragiri Division and the Kutaman territory together with Danci of the Karimunjung Division of the Residency of Riau and its dependencies:

| Goods.  | Duties.<br>Fl. c.        |
|---|--------------------------|
| <i>Salam</i> and <i>seentel</i> fruits .....                                  | kojan of 40 pounds 10 00 |
| Benjoin, dammar gum and other gums and resins not specially mentioned .....   | ad val. 5 %              |
| Rubber, gutta-percha and other substances included under "gutta-percha" ..... | ad val. 8 %              |
| <i>Koelt bakau</i> and <i>koeltu tengar</i> .....                             | kojan of 40 pounds 2 50  |
| Rattans of all kinds .....  | ad val. 5 %              |
| Sago, refined .....   | 100 kil. 0 60            |
| " raw .....   | " 0 40                   |
| Fat of the <i>salam</i> and <i>seentel</i> fruits .....                       | ad val. 5 %              |
| Bees' wax .....   | 100 kil. 8 00            |

#### IV. Tariff for the Government of Atjeh and its dependencies:

- A. For the Singkel Sub-division.
- B. For the Taming Sub-division.
- C. For the Grand-Atjeh Division, except Waway Island.
- D. For the other portions of the Government, except Waway Island.

| Goods.   | A.<br>Fl. c.             | B.<br>Fl. c. | C.<br>Fl. c. | D.<br>Fl. c. |
|--|--------------------------|--------------|--------------|--------------|
| Fruits of <i>alam</i> and <i>seentel</i> .....                                     | kojan of 40 pounds 10 00 | —            | —            | —            |
| Benjoin, rubber, dammar gum, gutta-percha, camphor and other gums and resins ..... | ad val. 5 %              | —            | —            | —            |
| Benjoin, dammar gum and other gums and resins, not specially mentioned .....       | ad val. 5 %              | 10 %         | 10 %         | 10 %         |



Art. 98.—The importation of arms, ammunition, gunpowder, dynamite and other explosive materials and lighting apparatus, may be wholly or partly prohibited or restricted by a decree of the Governor notwithstanding the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are accepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the colony at the time of export.
- 3 Vessels intended to remain in the colony, also their stores and the coal required for their use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus for artesian wells, water works, dock works, factories and mines.
- 9 Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- 10 Live trees and plants, garden and other seeds.
- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purpose of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery provided that all such buildings and premises be used exclusively by persons employed in the refinery and their families.
- 13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.
- 14 Straw for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- 17 Articles admitted free of excise duty and re-imported after having been exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Dividivi, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Flags and shields for the use of consulates.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.
- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.
- 28 Instruments and materials for meteorological observation, intended for meteorological institutions.

The governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the inspector but appeal may be lodged with the administrator of finance, and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and bottles if intended for consumption on board the ships having entered the colony, provided same be not landed.

The goods in question shall be exempted from the payment of excise duty.

Art. 128.—Import duties are established as follows:

| Goods.  | Import duties.  |
|---|-----------------|
|   | Fls. cts.       |
| Potatoes.....   | 100 kil. 1 00   |
| Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles..... | ad val. 10%     |
| Automobiles.....  | 10%             |
| Fine biscuits (A).....  | 10%             |
| Beer.....   | hectolitre 1 00 |
| Butter.....   | 100 kil. 7 50   |
| Spirit, of alcohol of 50°, strength at 15° C.....                                   | ad val. 1 00    |
| Glass and glassware of all kinds.....   | 10%             |
| Tallow and other candles.....   | kil. 0 10       |
| Cheese.....   | 100 kil. 3 00   |
| Coffee.....   | 4 00            |
| Malze.....  | 64 litres 0 10  |

Goods.

Import duties.

|  | Fls. cts.       |
|--|-----------------|
| Margarine.....   | 100 kil. 5 00   |
| Flour; maize.....  | 90 kil. 0 25    |
| Metal ware, unadorned.....   | ad val. 10%     |
| Furniture.....   | 10%             |
| Organs.....  | 10%             |
| Petroleum.....   | 100 litres 0 80 |
| Pianos.....  | ad val. 10%     |
| Neat cattle.....   | head 7 50       |
| Rice.....  | 100 kil. 1 00   |
| Carriages.....   | ad val. 10%     |
| Velocipedes.....   | 10%             |
| Cigars.....  | ad val. 20%     |
| Cigarettes.....  | 100 0 10        |
| Sugar; muscovado.....  | 100 kil. 1 00   |
| "    white.....  | 2 00            |
| Sweetmeats and chocolate.....  | ad val. 10%     |
| Tobacco.....   | 10%             |
| Fruits in sugar or preserved.....  | 10%             |
| Fireworks.....   | 20%             |
| Wine.....  | hectolitre 2 50 |
| All other goods not enumerated above nor included under duty free articles.....  | ad val. 3%      |
| A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances.                |                 |
| B. The proportion of alcohol shall be ascertained after reducing the strength to 50° of alcohol, in conformity with the excise duty ordinance. |                 |
| In addition to the import duty, excise duty will be levied.  |                 |

TRANSIT.

Art. 145.—No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the customs with a declaration signed by him and showing:

- (a) Name of the ship;
- (b) Quantity and kind of the goods according to their usual trade denomination;
- (c) Value of the goods.

Art. 167.—On the exportation of goods liable to excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 165 and 166.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad," No. 40, of September 7, 1908.)

GENERAL PROVISIONS.

Art. 1.—The provisions of the present ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, oocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this ordinance "surface" shall be understood to include the expression "mining land."

AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by decree of the governor before the mines commenced to be worked.

The licensee shall produce to the administrator of finance the declaration as to working on the mining land, due namely prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba Phosphat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR THE ISLAND OF ARUBA.

| Goods.   | Valuation.             |
|--|------------------------|
|  | Fls. cts.              |
| Bones ("beensand").....                              | kil. 0 01              |
| Cotton ("boomand").....                              | 0 40                   |
| Gulls' eggs.....                                     | 8 00                   |
| Goats.....   | each 4 00              |
| Turkeys.....   | each 4 00              |
| Garlic.....  | kil. 0 80              |
| Mahogany wood.....                                   | 1,000 kil. 50 00       |
| Cocconut oil.....                                    | tin of 18 litres 18 00 |
| Sheep.....   | each 5 00              |
| Fishes (gross weight).....                           | kil. 0 15              |
| Starch.....  | 0 18                   |
| Fish, except cod and "cabanos," salted or dried..... | dozen 2 00             |
| Meat (dried): namely whole sheep or goats.....       | each 2 00              |
| Sole leather.....                                    | kil. 1 79              |

Art. 2.—The present Decree came into force on the 1st Jan. 1917.



## BONAIRE

*Note.*—The monetary unit of Bonaire is the Dutch florin = 100 cents. For weights and measures this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("Publicatie-Blad" No. 33, of August 15, 1908.)

## IMPORTATION.

## DECLARATION OF ENTRY.

Art. 66.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as a basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariffs shall affect goods rated of uniform and being of such kinds as only exist or usually exist in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

## ARTICLES OF PROHIBITED IMPORTATION, &amp;c.

Art. 97.—The importation of the following articles is prohibited:

(a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded.

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special Ordinances.

Art. 98.—In regard to the importation, transit and warehousing of firearms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

## TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
- 3 Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty lugs, casks and the like, having been used and specially made and adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus for artesian wells, water works, dock-works, factories and mines.
- 9 Tools for use in agriculture, horticulture and sylviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- 10 Livestores and plants, garden and other seeds.
- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum works, including piers, wharves, carpenter's shops and cau and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as dwellings, infirmaries, recreation premises, and other buildings for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.
- 13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water works and other articles necessary for such installation and exploitation.
- 14 Straw for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, monuments and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- 17 Articles admitted free of Excise duty and re-imported after having been exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Distillate, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Plugs and shanks for the use of Consultants.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.

- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.
- 28 Instruments and materials for meteorological observations, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

| Goods.  | Import Duties.   |
|---|------------------|
| Potatoes.....   | 100 kil. 1 00    |
| Kitchenware and porcelain goods, except roofing tiles,.....                     | 10%              |
| Bricks and paving tiles.....  | ad val. 10%      |
| Automobiles.....  | 10%              |
| Fine biscuits (A).....  | 1 00             |
| Beer.....   | hectolitre 7 50  |
| Butter.....   | 100 kil. 1 00    |
| Spirits (B).....  | ad val. 10%      |
| Glass and glassware of all kinds.....   | ad val. 10%      |
| Tallow and other candles.....   | kil. 0 15        |
| Cheese.....   | 100 kil. 5 00    |
| Coffee.....   | 60 00            |
| Maize.....  | 64 litres 0 10   |
| Margarine.....  | 5 00             |
| Flour: wheat or rye.....  | 30 kil. 0 25     |
| Metal ware, enamelled.....  | ad val. 10%      |
| Furniture.....  | 10%              |
| Organs.....   | 10%              |
| Petroleum.....  | 100 litres 0 80  |
| Pianos.....   | ad val. 10%      |
| Neat cattle.....  | head 7 50        |
| Rice.....   | 100 kil. 1 00    |
| Carriage.....   | ad val. 10%      |
| Velocepedes.....  | 10%              |
| Cigars.....   | 100 hundred 0 15 |
| Cigarettes.....   | 1000 kil. 1 00   |
| Sugar: muscovado.....   | 2 00             |
| " white.....  | 10%              |
| Sweetmeats and chocolate.....   | ad val. 10%      |
| Tobacco.....  | 10%              |
| Fruits in sugar or preserved.....   | 10%              |
| Fireworks.....  | 2 50             |
| Wine.....   | hectolitre 3%    |
| All other goods not enumerated above nor included under duty-free articles..... | ad val. 10%      |

4. Five biscuits refer to biscuits prepared with sugar, lignums, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise Duty Ordinance. In addition to the import duty, excise duty will be levied.

## TRANSIT.

Art. 145.—No duty is levied on transit.

## EXPORTATION.

Art. 165. Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- a. Name of the ship;
- b. Quantity and kind of the goods according to their usual trade denomination;
- c. Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 164.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 30, of September 7, 1908.)

## GENERAL PROVISIONS.

Art. 1. The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

## AMOUNT AND BASIS OF DUTY, &amp;c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 1% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the time required, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

a. That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

b. That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem* besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

VALUATION TARIFF FOR BONAIRE.  
Goods.

|  | Valuation.<br>Pis. cs.      |
|--|-----------------------------|
| Bones .....  | .....kil. 0 01              |
| Cotton ( <i>bonaunt</i> ) .....                    | ..... 0 40                  |
| Gulls' eggs .....                                  | .....thousand 8 00          |
| Grains .....                                       | .....each 4 00              |
| Turkey .....                                       | ..... 1 00                  |
| Garlic .....                                       | .....kil. 0 60              |
| Mahogany wood .....                                | .....1,000 kil. 50 00       |
| Cocconut oil .....                                 | .....tin of 18 litres 18 00 |
| Sheep .....  | .....each 5 00              |
| Turtles (gross weight) .....                       | ..... 0 15                  |
| Meat (dressed); namely, whole sheep or goats ..... | .....each 2 00              |

Art. 2.—The present decree came into force on the 1st January, 1917.

CURAÇAO

Note.—The monetary unit of Curaçao is the Dutch florin=100 cents. For weights and measures the metrical system has been adopted.

ORDINANCE OF THE GOVERNOR OF CURAÇAO OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

(“*Publicatie-Blad*” No. 33, of August 13, 1908.)

IMPORTATION.

DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

ARTICLES OF PROHIBITED IMPORTATION, &c.

Art. 97.—The importation of the following articles is prohibited:

(a) Books and reproductions of scientific, literary or artistic works protected by copyright either in the Mother country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—In regard to the importation, transit and warehousing of fire arms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre, or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

1. Ballast such as waste matter, sand and the like of no commercial value.

2. Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.

3. Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.

4. Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year, subject to the circumstances of the case.

5. Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers, but in no case are they to cover provisions or commercial commodities.

6. Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.

7. Articles imported by travellers for their personal use.

8. Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.

9. Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.

10. Live trees and plants, garden and other seeds.

11. Fertilizers.

12. Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be used solely for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.

13. Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.

14. Straw for the manufacture of hats.

15. Fresh fish imported by fishing vessels.

16. Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and public museums or collections with the view of being preserved therein.

17. Articles admitted free of Excise duty and re-imported after having been exported for repairs.

18. Firewood.

19. Charcoal.

20. Distillers, unmanufactured.

21. Mangrove bark, unmanufactured.

22. Hides and skins, unprepared.

23. Flags and shields for the use of Consulates.

24. Fresh fruit.

25. Pit coal.

26. Crude petroleum and petroleum residues.

27. Machines, tools and materials for the meteorological observatory, intended for meteorological institutions.

28. Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

And appeals against the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

| Goods.   | Import Duties.<br>Pis. cts.                           |
|--|---|
| Potatoes .....   | .....100 kil. 1 00                                    |
| Earthenware and porcelain goods, except roofing tiles, bricks and paving tiles ..... | ..... <i>ad val.</i> 10 %                             |
| Automobiles .....  | ..... 10 %  |
| Fine biscuits ( <i>A</i> ) .....   | ..... 10 %  |
| Beer .....   | .....hectolitre 1 00                                  |
| Butter .....   | .....100 kil. 7 50                                    |
| Spirits ( <i>B</i> ) .....   | .....hect. of alcohol of 50 % strength at 15° C. 1 00 |
| Glases and glassware of all kinds .....  | ..... <i>ad val.</i> 10 %                             |
| Tallow and other candles .....   | .....kil. 0 10  |
| Cheese .....   | .....100 kil. 3 00                                    |
| Coffee .....   | ..... 4 00  |
| Maize .....  | .....64 litres 0 10                                   |
| Margarine .....  | .....100 kil. 5 00                                    |
| Flour: maize .....   | .....90 kil. 0 25                                     |
| Wheat or rice .....  | ..... 0 50  |
| Metal ware, cutlery .....  | ..... <i>ad val.</i> 10 %                             |
| Furniture .....  | ..... 10 %  |
| Orans .....  | ..... 10 %  |
| Petroleum .....  | .....100 litres 0 80                                  |
| Pianos .....   | ..... <i>ad val.</i> 10 %                             |
| Neat cattle .....  | .....head 7 50  |
| Rice .....   | .....100 kil. 1 00                                    |
| Carrriages .....   | ..... <i>ad val.</i> 10 %                             |
| Vehicledes .....   | ..... 10 %  |
| Cigars .....   | ..... 20 %  |
| Cigarettes .....   | ..... hundred 0 10                                    |
| Sugar: unrefined .....   | .....100 kil. 1 00                                    |
| ..... white .....  | ..... <i>ad val.</i> 10 %                             |
| Sweetmeats and chocolate .....   | ..... 10 %  |
| Tobacco .....  | ..... 10 %  |
| Fruits in sugar or preserved .....   | ..... 20 %  |
| Fireworks .....  | ..... 30 %  |
| Lime .....   | .....hectolitre 2 50                                  |

All other goods not enumerated above nor included under duty-free articles.....

1. Fine biscuits refer to biscuits prepared with sugar, liquors, fruit juices, vanilla, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise Duty Ordinance.

In addition to the import duty, excise duty will be levied.

TRANSIT.

Art. 145. No duty is levied on transit.

EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duty shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- Name of the ship;
- Quantity and kind of the goods according to their usual trade denomination;
- Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions, specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908,  
RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 40, of September 7, 1908.)

#### GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in natural state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozerite and other sorts of titanous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

#### AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator or Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) The fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*) of Curaçao shall pay, during the continuance of the concession, a duty of 2% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

#### VALUATION TARIFF FOR THE ISLAND OF CURAÇAO.

| Goods.  | Valuation.       | Fls. cts. |
|---|------------------|-----------|
| Bones .....                                     | kil.             | 0 01      |
| Cotton ("baansteel") .....                      | ..               | 0 40      |
| "Cubinas" or "colbias" (a kind of fish) .....   | each             | 0 09      |
| Gulls' eggs .....                               | 1,000            | 8 00      |
| Goats .....                                     | each             | 4 00      |
| Turkeys .....                                   | 1,000 kil.       | 30 00     |
| Mahogany wood .....                             | tin of 18 litres | 18 00     |
| Cocconut oil .....                              | each             | 5 00      |
| Sheep .....                                     | each             | 0 15      |
| Turtles (Gross weight) .....                    | each             | 2 00      |
| Meat (dried); namely whole sheep or goats ..... | each             | 2 00      |
| Sole leather .....                              | kil.             | 1 70      |

Art. 2.—The present Decree came into force on the 1st January, 1917.

#### ST. MARTIN

Note. The monetary unit of Saint Martin is the Dutch florin=100 cents. For weights and measures this Colony has adopted the metrical system.

ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16TH, 1908,  
RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND  
EXCISE DUTIES.

("Publicatie-Blad" No. 33, of August 15, 1908.)

#### IMPORTATION.

#### DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually occur in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

#### ARTICLES OF PROHIBITED IMPORTATION, &c.

Art. 57.—The importation of the following articles is prohibited:

(a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;

(b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.

Art. 98.—The importation of arms, ammunition, gunpowder, dynamite and other explosive materials and igniting apparatus may be wholly or partly prohibited or restricted by a Decree of the Governor notwithstanding the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

#### TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty free goods are excepted subject to compliance with the provisions of this Section.

Art. 126.—In assessing the import duties, fractions of a kilogramme, litre, or grain shall be reckoned as full kilogramme, litre or grain.

Art. 128.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
- 3 Vessel not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus for artesian wells, water-works, lock-works, factories and turbines.
- 9 Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools, implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- 10 Live trees and plants, garden and other seed.

- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, carpenter's shops and can and cask factories connected to credit, provided that such piers, wharves workshops and factories be solely used for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.
- 13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.
- 14 Straw for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, mouldings and all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- 17 Articles admitted free of Excise-duty and re-imported after having been exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Drivels, unmanufactured.
- 21 Mangrove bark, unmanufactured.
- 22 Hides and skins, unprepared.
- 23 Flags and shields for the use of Consulates.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.
- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum residues.
- 28 Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

| Goods.   | Import Duties.                             | Fls. cts. |
|--|--|-----------|
| Potatoes .....   | 100 kil.                                   | 1 00      |
| Earthenware and porcelain goods, except roofing tiles. | <i>ad val.</i>                             | 10%       |
| Tarries and paving tiles .....                         | 100 kil.                                   | 7 50      |
| Automobiles .....                                      | ..   | 10%       |
| Fine biscuits (A) .....                                | hectolitre                                 | 1 00      |
| Beer .....   | 100 kil.                                   | 7 50      |
| Butter .....   | ..   | 1 00      |
| Spices (B) .....                                       | hect. of alcohol of 50% strength at 15° C. | 10%       |
| Glass and glass-ware of all kinds .....                | ..   | 0 10      |
| Tallow and other candles .....                         | 100 kil.                                   | 3 00      |
| Cheese .....   | ..   | 0 03      |
| Coffee .....   | ..   | 0 03      |
| Maize .....  | 64 litres                                  | 0 10      |
| Margarine .....  | 40 kil.                                    | 3 00      |
| Flour; maize .....                                     | 90 kil.                                    | 0 25      |
| "wheaten or 1 ye. ....                                 | ..   | 0 50      |
| Met ware, cunmelled .....                              | <i>ad val.</i>                             | 10%       |
| Furniture .....  | ..   | 10%       |
| Organs .....   | ..   | 10%       |
| Petroleum .....  | 100 litres                                 | 0 50      |



| Goods.  | Import Duties.   | Fls. etc. |
|---|------------------|-----------|
| Pianos .....  | ad val.          | 10%       |
| Neat cattle .....   | ..... head.      | 7 50      |
| Rice .....  | ..... 100 kil.   | 1 00      |
| Carrriages .....  | ..... ad val.    | 10%       |
| Velocipedes .....   | ..... ad val.    | 10%       |
| Cigars .....  | .....            | 20%       |
| Cigarettes .....  | .....            | 10        |
| Sugar: muscovado .....  | ..... 100 kil.   | 1 00      |
| " white .....   | .....            | 2 00      |
| Sweetmeats and chocolate .....  | ..... ad val.    | 10%       |
| Tobacco .....   | .....            | 10%       |
| Fruits in sugar or preserved .....  | .....            | 10%       |
| Fireworks .....   | .....            | 20%       |
| Wine .....  | ..... hectolitre | 2 50      |
| All other goods not enumerated above nor included under duty-free articles .....  | ..... ad val.    | 3%        |
| A. Fine biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essences or other aromatic substances. |                  |           |

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance.

In addition to the import duty, excise duty will be levied.

#### TRANSIT.

Art. 145.—No duty is levied on transit.

#### EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- Name of the ship;
- Quantity and kind of the goods according to their usual trade denomination;
- Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

#### ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908.

##### RELATIVE TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 40, of September 7, 1908.)

#### GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

Note.—The monetary unit of Saint Eustache is the Dutch florin = 100 cents. For weights and measures, this Colony has adopted the metrical system.

#### ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16TH, 1908, RELATIVE TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

("Publicatie-Blad" No. 33, of August 15, 1908.)

#### IMPORTATION.

##### DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

##### ARTICLES OF PROHIBITED IMPORTATION, &c.

Art. 57.—The importation of the following articles is prohibited:

- Books being reproductions of scientific literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;
  - Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special ordinances.
- Art. 58.—In regard to the importation, transit and warehousing of firearms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

#### TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, liure or florin shall be reckoned as a full kilogramme, liure or florin.

Art. 126.—No import duties shall be levied on the following articles:

- Ballast such as waste matter, mud and the like of no commercial value.

In this Ordinance "surface" shall be understood to include the extension "mining land."

#### AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty-free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this article in reference to the quantity entitled to exemption from duty shall not apply.

#### SPECIAL PROVISIONS.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

#### ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908.

##### RELATIVE TO THE EXPORTATION OF SALT.

("Publicatie-Blad" No. 39, of September 7, 1908.)

Art. 1.—Salt exported from the Island of St. Martin (N. T.) shall pay an export duty of 10% *ad valorem*.

Art. 2.—The value to be taken as basis for the collection of this duty shall be fixed before the end of each year for the following calendar year by Decree of the Governor enacted with the advice of the Police Council, according to the average market value per hectolitre of salt on wharf at St. Martin (N. T.) during the current year. (The value fixed for the year 1914 is 50 cents per hectolitre).

This Ordinance shall be entitled "The Salt Ordinance, 1908."

#### VALUATION TARIFF FOR THE ISLAND OF ST. MARTIN (N. T.)

| Goods.               | Valuation.       | Fls. etc. |
|----------------------|------------------|-----------|
| Goats .....          | ..... each       | 4 00      |
| Codfish .....        | ..... kilo.      | 0 25      |
| Garlic .....         | .....            | 0 60      |
| Sweet potatoes ..... | ..... '00 kilos. | 3 00      |
| Sheep .....          | ..... each       | 5 00      |
| Starb .....          | ..... kilo.      | 0 18      |
| Oulous .....         | .....            | 0 15      |
| Vermicelli .....     | .....            | 0 30      |

Art. 2.—The present Decree came into force on the 1st January, 1917.

#### ST. EUSTACHE.

2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties, of which there was no knowledge in the Colony at the time of export.

Vessels not intended to remain in the Colony, also their stores and the coal required for their use, provided such articles be not landed.

4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, if re-imported within one year subject to proving the circumstances of the case.

5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.

6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.

7 Articles imported by travellers for their personal use.

8 Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.

9 Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools implements and other materials proved at the time of importation to be intended for use in the exercise of either of the industries aforesaid.

10 Live trees and plants, garden and other seeds.

11 Fertilizers.

12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, quays, caissons, shops and can, and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purpose of the refinery; further, materials, tools, and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refinery; such as offices, infrastructures, recreation premises, and dwelling houses for clerks and workmen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.

13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.

14 Straw for the manufacturing of hats.

15 Fresh fish imported by fishing vessels.

16 Specimens of natural history and ethnography, statues, moulds, and all all similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.

## TARIFF.]

- 17 Articles admitted free of Excise duty and re-imported after being exported for repairs.
- 18 Firewood.
- 19 Charcoal.
- 20 Dividivi, unmanufactured.
- 21 Mangrove bark, nonmanufactured.
- 22 Hides and skins, nonprepared.
- 23 Flags and shields for the use of Consulates.
- 24 Fresh fruit.
- 25 Pit coal.
- 26 Crude petroleum and petroleum residues.
- 27 Machines, tools and materials for the installation and working of repositories of crude petroleum and of petroleum derivatives.
- 28 Instruments and materials for meteorological observation intended for meteorological institut oas.
- The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.
- Any disputes arising out of the application of said regulations shall be submitted by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.
- Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles intended for consumption on board the ships having entered the Colony, provided same be not landed.
- The goods in question shall be exempted from the payment of Excise duty.
- Art. 128.—Import duties are established as follows:—

| Goods.  | Import Duties.                             | Fls. cts. |
|---|--|-----------|
| Potatoes .....  | 100 kil.                                   | 1 00      |
| Earthenware .....   | 10%  |           |
| Bricks and paving tiles.....  | ad val.                                    | 10%       |
| Automobiles.....  | 10%  |           |
| Fine biscuits (A) .....   | 1 00                                       |           |
| Beer .....  | 100 kil.                                   | 7 50      |
| Butter .....  | 100 kil.                                   | 1 00      |
| Spirits (B).....  | hect. of alcohol of 50% strength at 150 O. | 10%       |
| Glass and glassware of all kinds .....  | ad val.                                    | 0 10      |
| Tallow and other candles .....  | 100 kil.                                   | 4 00      |
| Cheese .....  | 100 kil.                                   | 0 10      |
| Coffee .....  | 64 litres                                  | 5 00      |
| Maize .....   | 100 kil.                                   | 0 25      |
| Margarine .....   | 90 kil.                                    | 0 50      |
| Wheat or rye .....  | ad val.                                    | 10%       |
| Metal ware, enamelled .....   | 10%  |           |
| Ferrolitre .....  | 10%  |           |
| Organs .....  | 100 litres                                 | 0 80      |
| Petroleum .....   | ad val.                                    | 10%       |
| Pianos .....  | head                                       | 7 50      |
| Neat cattle .....   | 100 kil.                                   | 1 00      |
| Rice .....  | ad val.                                    | 10%       |
| Carriages .....   | 20%  |           |
| Velocipedes .....   | 0 10                                       |           |
| Cigars .....  | 100 kil.                                   | 1 00      |
| Cigarettes .....  | 100 kil.                                   | 2 00      |
| Sugar: macaoysdo .....  | ad val.                                    | 10%       |
| ..... white .....   | 10%  |           |
| Sweetmeats and chocolate .....  | 10%  |           |
| Tobacco .....   | 20%  |           |
| Fruits in sugar or preserved .....  | 20%  |           |
| Fireworks.....  | hectolitre                                 | 2 50      |
| Wine.....   | ad val.                                    | 3%        |
| All other goods not enumerated above nor included under duty free articles .....  | ad val.                                    | 3%        |
| A. The biscuits refer to biscuits prepared with sugar, liqueurs, fruit juices, vanilla, essence or other aromatic substances.   |  |           |
| B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise duty Ordinance in addition to the import duty, excise duty will be levied. |  |           |

## TRANSIT.

Art. 146.—No duty is levied on transit.

## SABA

Note.—The monetary unit of Saba is the Dutch florin = 100 cents. For weights and measures this Colony has adopted the metrical system.

## ORDINANCE OF THE GOVERNOR OF CERAUO, OF JULY 16, 1908, RELATING TO IMPORTATION, EXPORTATION, TRANSIT AND EXCISE DUTIES.

(“Publicatie-Blad” No. 33, of August 15, 1908.)

## IMPORTATION.

## DECLARATION OF ENTRY.

Art. 56.—It shall be lawful for the Governor, acting by and with the advice of a Commission to be appointed each year for that purpose, to fix before the 1st Nov. a Valuation Tariff for each island which shall serve as basis for the assessment, during the following year, of import duties on the goods to be specified therein. Such tariff shall affect goods rated *ad valorem* and being of such kinds as only exist or usually enter in limited amounts, though imported on frequent occasions, and not liable to substantial changes of value.

## ARTICLES OF PROHIBITED IMPORTATION, &amp;c.

Art. 97.—The importation of the following articles is prohibited:

- (a) Books being reproductions of scientific, literary or artistic works protected by copyright either in the Mother-country or in the Colonies or Possessions, or in Countries with which copyright conventions have been concluded;
- (b) Copper, bronze or nickel coins or plates for the manufacture thereof, unless imported by the Government, subject to such prohibitive regulations as shall be enacted by special Ordinances.
- Art. 98.—As regard to the importation, transit and warehousing of firearms and side arms, the Governor may by Decree depart from the provisions of the present Ordinance, but so that the duties herein provided shall remain unaffected.

## EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products and fertilizers naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regard goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

- (a) Name of the ship;
- (b) Quantity and kind of the goods according to their usual trade denomination;
- (c) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the local provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 163 and 165.

## ORDINANCE OF THE GOVERNOR OF CERAUO, OF JULY 15, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS (“Publicatie-Blad” No. 40, of September 7, 1908.)

## GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products whether in native state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, ozocerite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

“Working of mines” implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance “surface” shall be understood to include the expression “mining land.”

## AMOUNT AND BASIS OF DUTY, &amp;c.

Art. 3.—On the exportation of mining products extracted in the Colony, there shall be levied an export duty at the rate of 1% *ad valorem* on such portion of the products obtained on and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing compliance so within the required time, the provision contained in the first paragraph of this Article in reference to the quantity entitled to exemption from duty shall not apply.

## SPECIAL PROVISION.

Art. 16.—By modifications of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Cerauao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory leased to the Aruba Phosphate Company (*Aruba Phosphat-Maatschappij*), of Cerauao shall pay, during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

## VALUATION TARIFF FOR THE ISLAND OF SAINT EUSTACHE.

| Goods.                       | Valuation.          | Fl. cts. |
|------------------------------|---------------------|----------|
| Gulls' eggs .....            | 1,000               | 3 60     |
| Colfish.....                 | kil.                | 40 00    |
| Mules (colts) .....          | kil.                | 0 70     |
| Lard (compound) .....        | kil.                | 0 15     |
| Turtles (gross weight) ..... | kil.                | 0 15     |
| Onions.....                  | barrel of 90 kil.   | 35 00    |
| Pigs' heads .....            | kil.                | 30 00    |
| Bacon .....                  | kil.                | 0 30     |
| Vermicelli .....             | case of 22 1/2 kil. | 7 00     |
| Soap .....                   | case of 22 1/2 kil. | 7 00     |

Art. 2.—The present Decree came into force on the 1st January, 1917.

In case of conflict between any regulations in force and the present Ordinance, the existing regulations shall alone be applicable.

## TARIFF.

Art. 122.—All goods imported into the Colony shall pay the duties fixed in the Tariff under Art. 128. Duty-free goods are excepted subject to compliance with the provisions of this Section.

Art. 125.—In assessing the import duties, fractions of a kilogramme, litre or florin shall be reckoned as a full kilogramme, litre or florin.

Art. 126.—No import duty shall be levied on the following articles:

- 1 Ballast such as waste matter, sand and the like of no commercial value.
- 2 Goods removed beyond the free circulation within the Colony and re-imported from localities where entry thereof is prohibited, or where there are levied increased rates of import duties of which there was no knowledge in the Colony at the time of export.
- 3 Vessels not intended to remain in the Colony, and their stores and the coal required for their use, provided such articles be not landed.
- 4 Debris and stores of vessels belonging to the Colony and wrecked on foreign coasts, or if not imported within one year subject to proving the circumstances of the case.
- 5 Household effects, that is to say articles which may be considered as such having regard to the profession or standing of the importers but in no case are they to cover provisions or commercial commodities.
- 6 Empty bags, casks and the like, having been used and specially made and adapted for the transport of goods.
- 7 Articles imported by travellers for their personal use.
- 8 Agricultural implements, apparatus for artesian wells, water-works, dock-works, factories and mines.

- 9 Tools for use in agriculture, horticulture and silviculture, fruit growing and dairying, as well as tools, implements and other materials *proved* at the time of importation to be intended for use in the exercise of either of the industries aforesaid.
- 10 Live trees and plants, garden and other seeds.
- 11 Fertilizers.
- 12 Tools and materials in connection with the prospecting and working of mines or of natural manures within or on the surface of the soil, as well as those required for the construction and working of petroleum refineries, including piers, wharves, carpenters' shops and can and cask factories connected therewith, provided that such piers, wharves, workshops and factories be solely used for the purposes of the refinery; further, materials, tools and other accessories required for the construction, installation and maintenance of buildings being part and parcel of the refineries, such as offices, infirmaries, recreation premises, and dwelling houses for workmen and workwomen who, on account of their special occupations, should be compelled to live in close proximity to the refinery, provided that all such buildings and houses be used exclusively by persons employed in the refinery and their families.
- 13 Plant for tramways and portable railways, telegraphs and telephones, electric light, docks, artesian wells, water-works and other articles necessary for such installation and exploitation.
- 14 Straw for the manufacture of hats.
- 15 Fresh fish imported by fishing vessels.
- 16 Specimens of natural history and ethnography, statues, mouldings and similar articles intended for educational purposes and for public museums or collections with the view of being preserved therein.
- 17 Articles admitted free of Excise duty and re-imported after having been exported for repairs.
- 18 Firewood.
- 19 Dividers, unmanufactured.
- 20 Mangrove bark, unmanufactured.
- 21 Hides and skins, unprepared.
- 22 Flugs and shields for the use of Consulates.
- 23 Fresh fruit.
- 24 Fish coal.
- 25 Crude petroleum and petroleum residues
- 26 Repositories of crude petroleum and of petroleum residues.
- 27 Instruments and materials for meteorological observation, intended for meteorological institutions.

The Governor shall frame the necessary regulations for obtaining the exemptions aforesaid.

Any disputes arising out of the application of said regulations shall be settled by the Inspector but appeal may be lodged with the Administrator of Finance and notice to that effect must be given in writing within eight days.

Art. 127.—No import duty shall be levied on ships' provisions, supplies and articles if intended for consumption on board the ships having entered the Colony, provided same be not landed.

The goods in question shall be exempted from the payment of Excise duty.

Art. 128.—Import duties are established as follows:

| Goods,   | Import Duties.                                  |
|--|---|
|  | Fis. cts.                                       |
| Potatoes.....  | 100 kil. 1 00                                   |
| Earthenware and porcelain goods, except roofing tiles, pipes and paving tiles..... | <i>ad val.</i> 10%                              |
| Automobiles.....   | 10%   |
| Fine biscuits (A).....   | 10%   |
| Beer.....  | hectolitre 7 50                                 |
| Butter.....  | 100 kil. 1 00                                   |
| Spirits (B).....   | hect. of alcohol of 50% strength at 15° C. 1 00 |
| Glass and glassware of all kinds.....  | <i>ad val.</i> 10%                              |
| Tallow and other candles.....  | 100 kil. 0 10                                   |
| Cheese.....  | 100 kil. 3 00                                   |
| Coffee.....  | 100 kil. 4 00                                   |
| Maize.....   | 64 litres 0 10                                  |
| Margarine.....   | 100 kil. 5 00                                   |
| Flour: maize.....  | 90 kil. 0 25                                    |
| ..... wheaten or rye.....  | 0 50  |
| Metal ware, enamelled.....   | <i>ad val.</i> 10%                              |
| Furniture.....   | 10%   |
| Organs.....  | 10%   |
| Petroleum.....   | 100 litres 0 80                                 |
| Pianos.....  | <i>ad val.</i> 10%                              |
| Neat cattle.....   | head 7 50                                       |
| Rice.....  | 100 kil. 1 00                                   |
| Carrriages.....  | <i>ad val.</i> 10%                              |
| Velocipedes.....   | 10%   |
| Cigars.....  | 20%   |
| Cigarettes.....  | hundred 0 10                                    |

| Goods.  | Import Duties.     |
|---|--------------------|
|   | Fis. cts.          |
| Sugar: muscovado.....   | 100 kil. 1 00      |
| ..... white.....  | 2 00               |
| Sweetmeats and chocolate.....   | <i>ad val.</i> 10% |
| Tobacco.....  | 10%                |
| Fruits in sugar or preserved.....   | 10%                |
| Fireworks.....  | 20%                |
| Wine.....   | hectolitre 2 50    |
| All other goods not enumerated above nor included under duty-free articles..... | <i>ad val.</i> 3%  |

4. Fine biscuits refer to biscuits prepared with sugar, liquors, fruit juices, essences or other aromatic substances.

B. The proportion of alcohol shall be ascertained after reducing the strength to 50% of alcohol, in conformity with the Excise Duty Ordinance. In addition to the import duty, excise-duty will be levied.

#### TRANSIT.

Art. 145.—No duty is levied on transit.

#### EXPORTATION.

Art. 165.—Subject to special regulations governing the exportation of mineral products naturally formed within or on the surface of the soil, and to legal provisions specially affecting certain other goods, no export duties shall be levied.

Art. 166.—As regards goods exported free of duty, it will be necessary for the exporter prior to shipping the same, to furnish the Customs with a declaration signed by him and showing:

(a) Name of the ship;

(b) Quantity and kind of the goods according to their usual trade denomination;

(c) Value of the goods.

Art. 167.—On the exportation of goods liable to Excise duties the legal provisions specially affecting goods of that description shall apply in addition to the stipulations of Articles 165 and 166.

#### ORDINANCE OF THE GOVERNOR OF CURAÇAO, OF JULY 16, 1908, RELATING TO THE EXPORTATION OF MINING PRODUCTS.

("Publicatie-Blad" No. 40, of September 7, 1908.)

#### GENERAL PROVISIONS.

Art. 1.—The provisions of the present Ordinance shall cover all mineral products, whether in the free state or in the form of ores, natural fertilizers within or on the surface of the soil, petroleum, asphaltum, coccinite and other sorts of bituminous substances, solid or liquid, and similar gaseous substances and all other products from the working of mines, whether manufactured or not.

"Working of mines" implies the extraction of mining products, either by means of underground work or of open pits, by boring the soil or otherwise.

In this Ordinance "surface" shall be understood to include the expression "mining land."

#### AMOUNT AND BASIS OF DUTY, &c.

Art. 3.—On the exportation of mining products extracted in the Colony there shall be levied an export duty at the rate of 4% *ad valorem* on such portion of the products obtained and exported from each mining land as shall exceed the duty free quantity fixed by Decree of the Governor before the mines commenced to be worked.

The licensee shall produce to the Administrator of Finance the declaration as to working at least one month prior to the commencement of the operations. Failing his doing so within the required time, the provision contained in the first paragraph of this Art. 3 in reference to the quantity entitled to exemption from duty shall not apply.

#### SPECIAL PROVISION.

Art. 16.—By modification of Article 3 respecting the export duty on natural fertilizers from within or on the surface of the soil, it has been decided:

(a) That fertilizers extracted from Little Curaçao Island during the continuance of the concession shall be subject to payment of a duty of 10% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

(b) That fertilizers extracted from Aruba, in the territory licensed to the Aruba Phosphate Company (*Aruba-Phosphaat-Maatschappij*), of Curaçao shall pay, during the continuance of the concession, a duty of 3% *ad valorem*, besides a tax of 17 cents per cubic metre of capacity of the exporting vessel.

#### VALUATION TABLE FOR THE ISLAND OF SABA.

| Goods.               | Valuation. |
|----------------------|------------|
|                      | Fis. cts.  |
| Lard (compound)..... | kil. 0 70  |

Art. 2. The present Decree came into force on the 1st January, 1917.

## DUTCH GUIANA COLONY OF SURINAM

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| Bricks .. .. . 56                      | Coffee .. .. . 33                         | Fireworks .. .. . 76                              | Instruments, scientific .. .. . Art. 2 4           |
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## HOLLAND—COLONY OF SURINAM.

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|--|--------------------------|-------------------------------|----------|
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| Snuff .. ..                                    | 69                       | Unenumerated articles .. ..   | 43       |
| Soap .. ..                                     | 79, 80                   | Vegetables .. ..              | 43       |
| Spirits .. ..                                  | 24                       | Vinagar .. ..                 | 12, 13   |
| Stones .. ..                                   | Art. 2 i                 | Waters .. ..                  | 20       |
| Sugar .. ..                                    | 57, 58                   | Wine .. ..                    | 77, 78   |
| Syrup .. ..                                    | 37                       | Zinc .. ..                    | Art. 2 i |
| Tallow .. ..                                   | 49                       |                               |          |
| Tar .. ..                                      | 39, Art. 2 i             |                               |          |

| No. | Goods. | Duty.<br>Fls. cts. |
|-----|--------|--------------------|
|-----|--------|--------------------|

|  |          |
|--|----------|
| strapmakers', shoemakers' and other wares of leather | 115, 000 |
|--|----------|

|    |  |       |                |       |
|----|--|-------|----------------|-------|
|    | strap-makers', shoemakers' and other wares of leather not specially mentioned  | ..... | kilog.         | 0 03  |
| 31 | Candles of all kinds   | ..... | .....          | 0 03  |
| 32 | Cheese of all kinds  | ..... | .....          | 0 03  |
| 33 | Coffee   | ..... | .....          | 0 10  |
|    | Matches:   |       |                |       |
| 34 | In packets or boxes of 72 matches or less  | ..... | gross of boxes | 2 25  |
| 35 | ..... of more than 72 to 96 matches  | ..... | gross of boxes | 3 00  |
| 36 | In other containers which are to be divided into packets or boxes of 96 matches  | ..... | gross of boxes | 3 00  |
| 37 | Molasses and alimentary syrups   | ..... | litre          | 0 02  |
| 38 | Oil (1): Olive, cottonseed, beeblunt, rapeseed and other comestible oils, colza oil, patent oil, linseed oil, boiled or not  | ..... | .....          | 0     |
| 39 | Kerosene, oleine, photogen gas and other mineral and petroleum oils, also tallow oil   | ..... | .....          | 0 06  |
| 40 | Hair oils and all perfumed oils, such as bergamot, lemon, orange flower, lavender, clove and other oils, all imported in their natural state or prepared for perfumery | ..... | ad val.        | 15%   |
| 41 | Opium, "ganje" and "shang" and their substitutes   | ..... | .....          | 49 00 |
| 42 | Horses and foals   | ..... | each           | 25 00 |
| 43 | Sweetmeats, confectionery and other specialties mentioned  | ..... | .....          | 0 03  |
| 44 | "Pinda" (orange peels, dried)  | ..... | .....          | 0 03  |
| 45 | Lard, with or without packages   | ..... | .....          | 0 03  |
|    | (In casks, tins, tubs or jars, tare 20%)   |       |                |       |
| 46 | Rice, hulled, and rice flour, in packages of any kind  | ..... | 100 kil.       | 1 20  |
| 47 | ..... unhusked (paddy)   | ..... | .....          | 2 00  |
| 48 | Cigars and cigarettes  | ..... | .....          | 4 00  |
| 49 | Grease, indicating gross and net tallow  | ..... | .....          | 1 00  |
| 50 | Snuff  | ..... | .....          | 1 00  |
| 51 | Playing cards, detached or in sheets, in packs of at most 52 cards   | ..... | ad val.        | 15%   |
| 52 | Bacon: Salted  | ..... | .....          | 0 00  |
| 53 | ..... Smoked   | ..... | .....          | 0 00  |
| 54 | Swine's head   | ..... | .....          | 0 00  |
|    | Tare: 36%  |       |                |       |
| 55 | Nails, large and small, of all kinds   | ..... | .....          | 0 00  |
| 56 | Bricks, per 1,000, and in proportion when in smaller or larger quantities  | ..... | .....          | 2 00  |
| 57 | Sugar: Refined   | ..... | 100 kilog.     | 2 00  |
| 58 | ..... All other kinds  | ..... | .....          | 2 00  |
| 59 | Tobacco, in rolls or in the leaf   | ..... | .....          | 1 70  |
| 60 | Turpetine  | ..... | .....          | 0 10  |
| 61 | Turpetine  | ..... | .....          | 0 10  |
| 62 | Tea  | ..... | .....          | 0 40  |
|    | For common cases of tea weighing 58 kilogs, and more the tare is 18%, and for common cases of less than 58 kilogs, 25%.  |       |                |       |
| 63 | Corlage: cables, ropes, and all rope-makers' wares, fishing net, twine and rope-yarn   | ..... | .....          | 0 00  |
| 64 | Onions   | ..... | .....          | 0 00  |
| 65 | Paints: Dry or prepared, of all kinds (excepting water colors, in boxes or tablets), chalk, ground and carpenters' pencils   | ..... | .....          | 0 00  |
| 66 | Varnishes of all kinds   | ..... | .....          | 0 00  |
| 67 | Fish: Cod, herrings, mackerel, silver (salt) and all other fish not specially mentioned, in brine or salted  | ..... | .....          | 0 00  |
| 68 | Salmon, salted, in barrels   | ..... | .....          | 0 00  |
|    | (The tare for herrings, mackerel, silver and salmon, in brine, is 33%.)  |       |                |       |
| 69 | Ling, stockfish and all other fish, dried and smoked   | ..... | .....          | 0 00  |
| 70 | In tins  | ..... | ad val.        | 10%   |
|    | Meat, in barrels or casks:   |       |                |       |
| 71 | Salted (tare, 36%)   | ..... | .....          | 0 00  |
| 72 | Smoked   | ..... | .....          | 0 00  |
| 73 | Hams and shoulders, smoked, of European origin   | ..... | .....          | 0 00  |
| 74 | Hams and shoulders, smoked, of American origin   | ..... | .....          | 0 00  |
| 75 | "Rulpen" (kind of porkbutchers' produce), sausages, also fresh meat, including poultry, game &c. head  | ..... | ad val.        | 30%   |
| 76 | Firework of all kinds  | ..... | .....          | 0 00  |
| 77 | Wax, for marking   | ..... | .....          | 0 00  |
| 78 | ..... other, of all kinds  | ..... | .....          | 0 00  |
| 79 | Soap: Common, hard, not perfumed, in bars or cakes, also soft soap, green or brown   | ..... | .....          | 0 00  |
| 80 | Perfumed and other fine soap, such as cocoanut, family, glycerine, turpetine, sand and bath soap; soap powder &c.  | ..... | .....          | 0 00  |
| 81 | Salt: Crude  | ..... | .....          | 3 00  |
| 82 | ..... Refined  | ..... | .....          | 3 00  |

(1) See article 2

All other goods and articles which, according to kind and destination, cannot be classed in one of the above numbers, with the exception of goods which are free of duty under Art. 2, ..... and *et al.* 103.

Art. 3.—The following shall be exempt from import duties:—  
a All articles consigned directly to the Colonial Government and to the land or marine forces of the Kingdom for the use of the Government or of the State.

Provisions and other necessities imported for account of the Government and intended for the crews of Dutch men-of-war and the garrison shall be included in these articles. Importations made for the private use of officers or their subordinates shall be excepted, even when such articles are shipped to their official address.

b Provisions, necessities, and stores for consumption on board of vessels entering the port, upon the condition that such articles be entered in the manifest, conformably to Art. 4, and that the Customs have, on their visit, ascertained that they are really intended for this purpose and do not exceed the quantity fixed in Art. 3.

This exemption may also be granted for larger quantities provided that the excess be re-exported on the same vessel and that, up to the time of exportation, it remains under Customs supervision or seal.

c Effects and baggage of travellers, for their personal use; new articles excepted.

d Personal effects of persons coming to establish themselves in the colony of Surinam. These shall be examined on entry and shall only be admitted if, when the examiner finds that they have been in use, that they are not new, are not comestibles and are proportionate to the profession or social condition of the owner.

In order to obtain this permission of free entry a written request must be previously addressed to the Controller of Taxes at Paramaribo or to the Collector at Nickerie.

When, at the time of examination, new articles, provisions or other comestibles are found which have not been declared, or for which exemption has been applied by declaring that they have been in use, such declaration shall be considered as a fraudulent act and punished as such.

e Gold and silver coins; gold and silver, in bars, ingots or any other form so that such metals cannot be utilized for any other purpose without re-melting.

f Articles exported and re-imported within one year after having undergone reproof of any kind.

In order to obtain this exemption an application in writing shall be made to the Controller of Taxes at Paramaribo, or to the Collector at Nickerie, before the shipment for export, containing a full description of the articles to be exported.

The officials above mentioned shall satisfy themselves as to whether the articles are furnished with identification marks or whether sufficient guaranty can be obtained in order to check the goods at the time of re-importation by determining the size, weight, marks and other particulars; in such case, they will direct the adoption of those means in granting the authorisation.

No exemption will be granted if the said officials are of opinion that the articles are not intended to undergo any kind of repair, but are forwarded abroad for some other purpose.

Prior to shipment the officials shall state on the authorisation the exact particulars and note any identification marks which may have been affixed to the articles.

This document shall be handed to the person concerned to afterwards serve as a voucher in claiming the exemption from duty. The expenses incurred for affixing the identification marks shall be borne by the person concerned.

g Goods imported to undergo any kind of workmanship and to be subsequently exported, subject to complying with the regulations established by the Governor in order to prevent abuse.

A Travelling requisites imported by scientific and State-subsidised commissions arriving in the Colony with the view of exploring any part of the territory.

In order to obtain this exemption importers shall make an application in writing to that effect either to the Controller of Taxes at Paramaribo or to the Collector at Nickerie. Exemption shall be granted subject to compliance with any conditions laid down in order to prevent abuse.

The following articles:

Asphalt, bituminous cardboard for roofing, also patent asphalted felt, for roofing and canking felt.

Ballast, such as refuse sand and similar materials, of no market value, and all ballast of vessels not discharged.

Bit-plaste in sheets.

Heads, staves and hoops for casks, also barrels for rum, sugar and molasses.

Books (excepting albums, commercial registers and account books), journals, maps and charts and music, in detached sheets, stitched or bound.

Fire-proof material for roofing.

Printing type.

Printing ink.

Printing presses.

Packages, i.e. those really employed for the importation of goods, provided that they be of materials and stuffs generally used for this purpose.

Asses: mules, asses and jacks.

Machines for agricultural and industrial purposes and steam engines, also detached parts thereof, on condition that their use be verified by the employees; also the following articles, and detached parts thereof:

1 Agricultural and garden implements, implements for factories, mill-stones, engines and fire engines.

2 Railway, tramway and portable-railway material, including rails, tools, carriages and other articles destined for their construction or working.

3 Material for the construction and working of telegraph and telephone lines, also apparatus and machines for same, provided that these articles be exclusively destined to the above mentioned purposes, according to the estimation of the Controller of Taxes, from whose decision appeal may be made to the Administrator of Finance.

Gallopot.

Hides and skins, unprepared.

Ice.

Iron in rods, rods, hoop iron, sheets, angle and T iron.

Instrumenta, mathematical, physical, surgical and optical.

Lime and cement of all kinds.

Charcoal and animal black.

Copper, hammered or rolled, in plates, sheets or bars.

Lead in bars, ingots and all coarse articles of lead, also sheet lead.

Mantures.

Sewing machines.

Oils, i.e. crude kerosene oil and kerosene oil residues, also other crude oils and residues thereof, fit only for the manufacture of illuminating oils in the Colony and which cannot be used for fabricating.

Pitch and tar.

Plants: trees and plants, live, of all kinds.

Cane boats ("rietboten") and detached parts of same, also their bolts, rivets &c. in a quantity deemed necessary for their adjustment.

Ships, flat boats ("schuiten") and craft, and detached parts of same, also their bolts, rivets &c. in a quantity deemed necessary for their adjustment.

(a) Paintings, pastel and crayon drawings, water colors, wood engravings, steel or copper engravings and photographs.

(b) Frames and glasses up to a duty of 10% *ad valorem*.

Stones for paving streets or for dykes; asphalt, crude and other stones roughly wrought (excepting bricks), for buildings or for dykes.

Pit coal.

Tin in lumps or bars.

Military equipments not intended for sale, but imported directly by the interested parties for their personal use, such as sabres and the linings of gold or silver for uniforms for officers and petty officers of the army, navy and civic guards.

When the quantity imported by one person seems to exceed that necessary for his equipment this favour shall not be accorded.

Cattle for slaughtering, breeding or dairy purposes.

Provisions for gardens &c. (see No. 29).

Packing sacks for coffee, cocoa &c.

Zinc, rolled in sheets.

Salt intended for tanning leather and salting hides subject to compliance with any condition laid down by the Governor to prevent abuse.

As to all articles for which the free entry is requested, the declaration made in order to obtain the landing permit must mention the class in which the interested party considers they should be classed, as well as their proper denomination. Should it be ascertained, at the time of examination, that the articles do not come under the class assigned to them, and that they are subject to duty, the declaration shall be deemed to contain an erroneous designation of the goods.

Art. 3.—The exemption from import duties granted for stores, provisions and other goods to be consumed on board vessels entering the country is limited—subject to the terms of Article 1 as to provisions in excess—to the following quantities for every member of the crew (not including children under five years of age):

Salt, 1 kilogramme; wine, 1 litre; distilled liquors,  $\frac{1}{2}$  litre; beer, 8 litres; soap,  $\frac{1}{2}$  kilogramme; vinegar,  $\frac{1}{2}$  litre; sugar,  $\frac{1}{2}$  kilogramme; meat, bacon, sausages &c., 5 kilogrammes; tobacco,  $\frac{1}{2}$  kilogramme; cigars, 1 kilogramme; tea, 1 hectogramme; potatoes, 20 kilogrammes; butter,  $\frac{1}{2}$  kilogramme; and as to other stores, provisions and articles necessary for the vessel, such quantity that the import duty does not exceed for each article 20 cents per member of the crew.

Art. 4.—Ships' stores, provisions and articles must be accurately specified on the manifest.

Provisions in excess, which must be stated separately, shall be duly separated from the goods which may be left at the free disposal of the master. The officials must place them under lock or special seal, on board of the vessel or keep them on the wharf, in a separate warehouse, up to the time of sailing of the ship.

In case it is considered necessary to keep the goods in a separate warehouse, then if he fails to do so, the officials will undertake the transport of the goods at the expense of the master, and if necessary, these charges may be recovered on the goods, but the seals shall be affixed and the custody effected free of charge.

Art. 5.—For goods dutiable *ad valorem*, the value shall be declared according to the price current in the country. If the value is not declared, the price current the invoice price shall be increased by 20% in order to arrive at the price current in the country.

Art. 6 to 8.—

Art. 9.—In the case of goods dutiable by weight, the importer shall be entitled to declare the net weight or the gross weight.

When he has declared the gross weight, the import duties on goods dutiable by weight—except when a tare is provided for in Article 1—shall be calculated with the following reductions:

(a) For goods imported in wooden casks or cases, 10%;

(b) For goods packed in skins, mats, baskets, tins, canvas or other packages, 8%;

(c) For cigars cases containing:

Less than 50 cigars, 5 decagrammes (kilog. 0.05);

50 cigars or more, 1 hectogramme 5 decagrammes (kilog. 0.15);

100 cigars or more, 2 hectogrammes 2 decagrammes (kilog. 0.22);

250 cigars or more, 4 hectogrammes (kilog. 0.4);

500 cigars or more, 8 hectogrammes (kilog. 0.8).

Art. 10.—The declarant may cause to be determined by the officials at his own expense the gross weight as well as the net weight of goods dutiable by weight.

The officials are authorised, even when the gross weight has been declared, to control *de officio* but free of charge, the net weight in case the duties are also to be calculated on this basis; if that course is adopted they shall refund any amount paid in excess, and require before the goods are placed at the disposal of the declarant, the payment of any under-paid amounts, without prejudice, in the latter case, to the application of any penalties provided for when quantities are under declared.

Art. 11 and 12.—

Art. 13.—On Importation of liquids dutiable by volume, the duties shall be calculated according to the capacity of the casks.

If, however, the declarant wishes to be taxed according to the actual quantity, this shall be ascertained at his own expense by the officials.

In such case the collector shall, at his request, deliver to him a provisional landing permit, and the goods shall remain under the supervision of the administration until the import declaration is completed in conformity with the result of the verification effected by the officials.

The result of the verification of the officials shall be stated on the provisional landing permit which shall be delivered, at the time of the

Goods classed under the item "distilled liquors" are alone to be always exported and dutiable according to the actual quantity and strength retained and specified by the officials free of charge on a provisional filing permit which must be applied for as stated above.

The method to be used in ascertaining the strength of distilled liquors will be determined by a decree of the Government, as being in a sound condition, rate of, or exemption from duty shall be allowed on account of corruption, leakage or leakage happening before or during the landing, provided an application in writing be made to that effect either by the controller of Taxes at Paramaribo or to the Collector at Nickerie prior to the debarment having taken delivery of the goods.

Goods not liable to corruption, in the case of goods not said rebate or exemption shall be considered, in the case of goods not liable to corruption, according to the extent of corruption or damage to the goods, jointly between the administration and the party interested, case they fail to agree, the goods shall be sold by auction, but such

sale can in no case take place unless it has been duly advertised and notified to the administration, and the calculation shall be made according to the ratio existing between the price of sale and the value of the goods of the same description found to be in a sound condition.

No exemption from duty shall be granted unless the goods found to be corrupted have been destroyed under the supervision of the authorities.

In the case of corrupted or damaged goods dutiable *ad valorem*, a new declaration will be permitted, provided the documents previously prepared be given up.

Art. 15.—In assessing the import duties, fractions of a stère, kilogramme, litre or florin shall be reckoned as a full unit.

The import duty on cigars and cigarettes shall be calculated at the rate of 4 cents per 100 grammes or part of 100 grammes.

In regard to opium imported by apothecaries, the import duty shall be calculated at the rate of 4 florins per 100 grammes or part of 100 grammes.

Distilled liquors shall first be reduced to the strength of 50 % of alcohol at 15° C., after which they shall be subject to the foregoing provision.

## ITALY

### ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF.

|                                     | Nos.               |                                       | Nos.                         |  | Nos.            |
|-------------------------------------|--------------------|---------------------------------------|------------------------------|--|-----------------|
| Accumulators .. ..                  | 3106               | Blankets, of wool .. ..               | 1982                         | Cements .. ..                          | 341             |
| Acetic acid .. ..                   | 313                | Blouses .. ..                         | 222                          | Cereals &c. .. ..                      | 373-287         |
| Acetate of lime .. ..               | 78                 | Boas, fur .. ..                       | 263                          | Coreline .. ..                         | 104             |
| Acetates and pyrolignites .. ..     | 76                 | Boats .. ..                           | 332                          | Cerium, salts of .. ..                 | 289             |
| Acetone .. ..                       | 37                 | Bobbins .. ..                         | 254                          | Chains and rings, key .. ..            | 231             |
| Acids .. ..                         | 334                | Boilers, grates for .. ..             | 282                          | Charcoal .. ..                         | 437             |
| Agricultural implements .. ..       | 288-6              | Boilers, multitubular .. ..           | 308                          | Cheese .. ..                           | 93              |
| Machinery .. ..                     | 3107               | Bolting cloth .. ..                   | 213                          | Chemical products .. ..                | 92              |
| Plaster, and manufactures of .. ..  | 335-336            | Bolts, copper, brass or bronze .. ..  | 294                          | Manures .. ..                          | 379             |
| Alarm clocks .. ..                  | 324-6              | Bone, and manufactures of .. ..       | 451                          | Chestnuts .. ..                        | 379             |
| Alum .. ..                          | 324                | Books .. ..                           | 258                          | Chicory .. ..                          | 291             |
| Alcohol, methylated .. ..           | 72                 | Books .. ..                           | 258                          | Chimney holders, lamp .. ..            | 291             |
| Alimentary pastes .. ..             | 384                | Roots and shoes .. ..                 | 266                          | Chisels .. ..                          | 288             |
| Alkaloids .. ..                     | 91                 | Boxes, india-rubber .. ..             | 368                          | Chlorates .. ..                        | 50              |
| Alloys .. ..                        | 294-296, 298, 302  | Borax or borate of soda .. ..         | 360                          | Chlorides .. ..                        | 77              |
| Alum of chromium .. ..              | 54                 | Boxes, musical .. ..                  | 437                          | Chloroform .. ..                       | 25              |
| Aluminous, manufactures of .. ..    | 298                | Of sheet iron .. ..                   | 287                          | Chromates .. ..                        | 51              |
| Alumina .. ..                       | 452                | Brakes, automatic .. ..               | 310m                         | Cider .. ..                            | 35              |
| Amber, and manufactures of .. ..    | 298                | Brass .. ..                           | 383                          | Cigars and cigarettes .. ..            | 325, 454        |
| Ammoniac .. ..                      | 38                 | Brandy .. ..                          | 291-292                      | Cigar-cases .. ..                      | 956             |
| Amyl alcohol .. ..                  | 31                 | Brass, and manufactures of .. ..      | 291-292                      | Cinacina .. ..                         | 556             |
| Amorphous .. ..                     | 126                | Brick-making machines .. ..           | 310a                         | Cinnamon .. ..                         | 26              |
| Amorphous .. ..                     | 131                | Bricks .. ..                          | 348                          | Cistern-tank-boats .. ..               | 333             |
| Animals, live .. ..                 | 411-421, 429       | Bricks, fireproof .. ..               | 348c                         | Citronen .. ..                         | 393             |
| Antimony, metallic .. ..            | 300                | Bristles .. ..                        | 190                          | Clasps .. ..                           | 129             |
| Antiseptic cotton and wadding .. .. | 101                | Bromides .. ..                        | 45                           | Clays .. ..                            | 288             |
| Apparatus for distilling .. ..      | 315                | Bromine .. ..                         | 291                          | Clocks .. ..                           | 324             |
| Apparatus for feeding .. ..         | 315                | Brooms and manufactures of .. ..      | 254                          | Of movements for .. ..                 | 326             |
| Apparatus for refining .. ..        | 315                | Broomheads .. ..                      | 254                          | Of fittings for .. ..                  | 326             |
| Aprons .. ..                        | 173                | Brushes .. ..                         | 456                          | Clogs .. ..                            | 243             |
| Arsenic, metallic .. ..             | 289                | Of heads for .. ..                    | 234                          | Cloth of linen or hemp .. ..           | 138             |
| Art, works of .. ..                 | 470                | Buckles .. ..                         | 289                          | Cloves .. ..                           | 346             |
| Articles, household .. ..           | 243                | Building stone .. ..                  | 338                          | Coal and coke .. ..                    | 126             |
| Iron, forged or cast .. ..          | 279                | Bulls .. ..                           | 333                          | Cochineal .. ..                        | 23              |
| Iron and steel harnesses .. ..      | 287                | Bulbs .. ..                           | 333                          | Cocoa .. ..                            | 24              |
| For collections and .. ..           | 470                | Burners, lamp .. ..                   | 291                          | Cocoa butter .. ..                     | 407             |
| Works of art .. ..                  | 470                | Burnishers .. ..                      | 288-9                        | Cocoonen .. ..                         | 372             |
| Of fashion, shapes for .. ..        | 160, 186, 207, 228 | Butter .. ..                          | 436                          | Coffee .. ..                           | 16              |
| Of wood, for drawing .. ..          | 243                | Buttons .. ..                         | 158, 184, 205, 225, 255, 262 | Of substitutes for .. ..               | 16              |
| Artificial silk .. ..               | 401                | Cabbage, preserved .. ..              | 401                          | Cognac .. ..                           | 291m, 471-472   |
| Asparagus .. ..                     | 413                | Cables and wires, electric .. ..      | 283                          | Coin .. ..                             | 387             |
| Ases .. ..                          | 413                | Of iron and steel wire .. ..          | 283                          | "Collodion" (glue) .. ..               | 1869            |
| Automobiles, industrial .. ..       | 327, 329           | Of submarine .. ..                    | 461                          | Collars and cuffs (men's) .. ..        | 109             |
| Awls .. ..                          | 288                | Calendering machines .. ..            | 310n                         | Of fur .. ..                           | 109             |
| Axes .. ..                          | 288                | Calves .. ..                          | 418                          | Colophony .. ..                        | 121-129         |
| Axes .. ..                          | 279, 287           | Camisoles .. ..                       | 186, 207, 228                | Colors and materials for dyeing .. ..  | 130             |
| Balances, see Scales .. ..          | 422c               | Camphor .. ..                         | 113                          | Colors derived from tar .. ..          | 131             |
| Balsams .. ..                       | 103                | Candles .. ..                         | 359c                         | Not specified .. ..                    | 288             |
| Barques .. ..                       | 333                | Candlesticks, glass .. ..             | 244                          | Combs, steel .. ..                     | 291             |
| Barley .. ..                        | 375                | Cane, and manufactures of .. ..       | 463                          | Copper, brass and bronze .. ..         | 291             |
| Barrel organs .. ..                 | 437                | Caps .. ..                            | 118                          | Of percussion and fulminate .. ..      | 291-292         |
| Baryta .. ..                        | 39                 | Of ing .. ..                          | 118                          | Factories of .. ..                     | 417             |
| Bask-makers' wares .. ..            | 349                | Capsules .. ..                        | 296                          | Of coral, and manufactures of .. ..    | 141, 167, 247   |
| Bate-relets .. ..                   | 229                | Cards .. ..                           | 296                          | Of cordage .. ..                       | 235             |
| Beacons .. ..                       | 333                | Carbide of calcium .. ..              | 47                           | Of cork, and manufactures of .. ..     | 160, 1864, 2074 |
| Beads .. ..                         | 363                | Carbon for electricity .. ..          | 347                          | Corrosive sublimate .. ..              | 47              |
| Bees .. ..                          | 401, 406           | Carbonates .. ..                      | 44                           | Of corsets .. ..                       | 160, 1864, 2074 |
| Bees, sheets and linen .. ..        | 1606               | Cardboards .. ..                      | 248-249                      | Cotton and manufactures of .. ..       | 161-186         |
| Bees, alive, with their hives .. .. | 428                | Cards, advertisement .. ..            | 316                          | Cotton and wadding, antiseptic .. ..   | 101             |
| Belting, india-rubber .. ..         | 366                | Of clothing .. ..                     | 316                          | Counterpanes .. ..                     | 170             |
| Of machine .. ..                    | 268                | Carriage fittings for .. ..           | 252                          | Cows .. ..                             | 416             |
| Benzine oil .. ..                   | 8                  | Of playing .. ..                      | 252                          | Crapes .. ..                           | 222             |
| Benzol .. ..                        | 339                | Of textile .. ..                      | 310m                         | Crucibles .. ..                        | 319             |
| Bicycles .. ..                      | 330                | Carob beans .. ..                     | 397                          | Crushers or pulverisers .. ..          | 310m            |
| Billhooks .. ..                     | 248                | Carpets of wool and waste wool .. ..  | 397                          | Crustaceans and molluscs .. ..         | 427             |
| Binding .. ..                       | 454                | Carriages .. ..                       | 332                          | Cullet (broken glass) .. ..            | 364             |
| Biscuits, sea .. ..                 | 385                | Of railway .. ..                      | 328                          | Curtain-lap (cotton) .. ..             | 183             |
| Of tea .. ..                        | 21                 | Cartridges .. ..                      | 117                          | Cycles .. ..                           | 350             |
| Blacking, solid .. ..               | 34                 | Carts .. ..                           | 327                          | Cylinders for printing, copper .. ..   | 291             |
| Black .. ..                         | 135                | Cash .. ..                            | 88                           | Of brass or bronze .. ..               | 396             |
| Blades, saw .. ..                   | 288                | Cash .. ..                            | 96                           | Dates .. ..                            | 361             |
| Blenders, of horsehair .. ..        | 198                | Catchu .. ..                          | 124                          | Dampsheds and molasses .. ..           | 291             |
|                                     |                    | Cattle, and other prepared fish .. .. | 431                          | Diamonds .. ..                         | 331             |
|                                     |                    | Celluloid .. ..                       | 462                          | Dies for printing, brass, copper .. .. | 291             |
|                                     |                    | Cellulose .. ..                       | 249c                         | Of bronze .. ..                        | 291             |
|                                     |                    |                                       |                              | Dishes, wooden .. ..                   | 213             |
|                                     |                    |                                       |                              | Of iron .. ..                          | 287             |
|                                     |                    |                                       |                              | Distilling apparatus .. ..             | 316             |





|                                   | Nos.               |                                      | Nos.               |
|-----------------------------------|--------------------|--------------------------------------|--------------------|
| Sickles .. .. .                   | 288                | Sulphur .. .. .                      | 43                 |
| Shicutes .. .. .                  | 57                 | Samoa .. .. .                        | 22                 |
| Silk, and manufactures of         | 208-221            | Sweetmeats .. .. .                   | 29                 |
| " artificial .. .. .              | 213                | Syrups .. .. .                       | 22                 |
| Silk, dress, .. .. .              | 213                | Table linen .. .. .                  | 160                |
| Silkworms' eggs, .. .. .          | 432                | Tablets, broth .. .. .               | 424                |
| Silver, and manufactures of       | 320, 322, 323, 471 | Tamarinds .. .. .                    | 96                 |
| " .. .. .                         | 261-9              | Tanning, barks and roots for .. .. . | 121                |
| Small wares .. .. .               | 111                | " leaves ko. for .. .. .             | 120                |
| Soda, caustic .. .. .             | 422                | " woods for .. .. .                  | 120                |
| Solder, copper or brass .. .. .   | 292                | Tape .. .. .                         | 156, 182, 203, 223 |
| Soaps, condensed .. .. .          | 421                | " elastic .. .. .                    | 399                |
| Spices not expedited .. .. .      | 34                 | Tapioca .. .. .                      | 386                |
| Spindles .. .. .                  | 245, 254           | Tar, colours from .. .. .            | 130                |
| Spinning machinery .. .. .        | 310                | " vegetable .. .. .                  | 108                |
| Spirits .. .. .                   | 72                 | Tartar .. .. .                       | 83                 |
| " of wine, methylated .. .. .     | 416                | Tobacco .. .. .                      | 183                |
| " .. .. .                         | 245                | " .. .. .                            | 29                 |
| Spoons, wood .. .. .              | 2-1                | Tenlers, locomotive .. .. .          | 311                |
| Squares, flooring .. .. .         | 233, 2-8           | Thimbles .. .. .                     | 239                |
| Stamps .. .. .                    | 288                | Thorium, salts of .. .. .            | 67                 |
| Starch .. .. .                    | 387                | " .. .. .                            | 146, 147, 151, 166 |
| Statues .. .. .                   | 337, 338, 349      | " sewing .. .. .                     | 147                |
| Staves for casks .. .. .          | 232                | " shoemakers' .. .. .                | 146                |
| Steam boilers, grates for .. .. . | 212                | " silk .. .. .                       | 212                |
| " cranes .. .. .                  | 310                | Tiles .. .. .                        | 348                |
| " engines .. .. .                 | 337-5              | " paying .. .. .                     | 348                |
| Stearine candles .. .. .          | 113                | Tin, and manufactures of .. .. .     | 226                |
| Steers .. .. .                    | 417                | Tissues, embroidered .. .. .         | 152                |
| Sticks, composing .. .. .         | 288                | " of cotton .. .. .                  | 159                |
| Stockings, knitted .. .. .        | 1610, 200          | " of hemp .. .. .                    | 151                |
| Stools, building .. .. .          | 338                | " of jute .. .. .                    | 149                |
| Stoves, .. .. .                   | 334                | " of linen .. .. .                   | 150                |
| Stoneware .. .. .                 | 351                | " mixed .. .. .                      | 159, 185, 214, 226 |
| Stores .. .. .                    | 287, 291           | " mixed with metallic .. .. .        | 152                |
| Straw, articles of .. .. .        | 246                | " threads .. .. .                    | 189, 185, 206, 226 |
| Strings for musical instruments   | 460                | " of silk .. .. .                    | 213, 214, 215      |
| Sugar .. .. .                     | 50                 | " of wool .. .. .                    | 194                |
| Sulphates .. .. .                 | 54                 | Tobacco .. .. .                      | 35                 |
| Sulphides .. .. .                 | 55                 | " juice of .. .. .                   | 35                 |
| Sulphites .. .. .                 | 56                 | Tomatoes .. .. .                     | 331                |
|                                   |                    | " preserved .. .. .                  | 402                |
|                                   |                    | Tools and implements .. .. .         | 398                |
|                                   |                    | Tortoise-shell, and manufac-         | 450                |
|                                   |                    | " tures of .. .. .                   | 450                |
|                                   |                    | Towels .. .. .                       | 1606, 186          |

|  | Nos.                |                                     | Nos.          |
|--|---------------------|-------------------------------------|---------------|
| Toys .. .. .                           | 342, 451            | Waltzes .. .. .                     | 400           |
| Transformers, electric .. .. .         | 312                 | Warts .. .. .                       | 161           |
| Transmission belting .. .. .           | 268                 | Waste of wool .. .. .               | 184           |
| " .. .. . india rubber                 | 366                 | Watch chains .. .. .                | 323           |
| Trays .. .. .                          | 303                 | Watches .. .. .                     | 324           |
| Tricycles .. .. .                      | 330                 | " fittings for .. .. .              | 326           |
| Trimmings 137, 183, 204, 224, 227, 369 |                     | " mountings for .. .. .             | 325           |
| Trowsers .. .. .                       | 288                 | Waters, mineral, natural or         |               |
| Trowsers .. .. .                       | 403                 | " artificial and adapted .. .. .    | 1, 3          |
| Tubes, copper, brass, or bronze 216    |                     | Wax .. .. .                         | 411           |
| " india rubber .. .. .                 | 365d                | Wearing apparel .. .. .             | 370           |
| " iron or steel .. .. .                | 278                 | Weaving machinery .. .. .           | 310d          |
| " lead .. .. .                         | 235c                | Wedges .. .. .                      | 288           |
| " nickel .. .. .                       | 294                 | Wheels .. .. .                      | 372, 381      |
| Tugs .. .. .                           | 155, 173, 181, 202, | Wheels, hydraulic .. .. .           | 310           |
| Tulles and lace .. .. .                | 217, 222, 227       | Whetstones .. .. .                  | 3496          |
| Turbines .. .. .                       | 310c                | Wicks .. .. .                       | 183           |
| Turpetune .. .. .                      | 10                  | Windowlasses .. .. .                | 310           |
| Twine .. .. .                          | 141                 | Window glass .. .. .                | 366           |
| Type, printing .. .. .                 | 295d                | Wines .. .. .                       | 3             |
| Umbrellas and umbrellas .. .. .        | 468                 | " .. .. .                           | 84            |
| " fittings for .. .. .                 | 469                 | Wire, brass, copper, or bronze 271d |               |
| Utensils, wooden .. .. .               | 243                 | " nickel .. .. .                    | 291d          |
| " iron .. .. .                         | 284                 | " tin .. .. .                       | 296c          |
| Valises .. .. .                        | 269                 | Wires and cables, electric .. .. .  | 441           |
| Vanilla .. .. .                        | 30                  | Wood, and manufactures of 229-247   |               |
| Varnish .. .. .                        | 132                 | " dyeing and tanning .. .. .        | 129           |
| Vaseline .. .. .                       | 107                 | Woolen ware .. .. .                 | 241           |
| Vases .. .. .                          | 337, 355            | Wool, horsehair and other hair,     |               |
| Vegetable fibres .. .. .               | 140                 | " and manufactures of .. .. .       | 187-201       |
| Vegetables .. .. .                     | 380, 401            | Works of art and articles for       |               |
| Vehicles .. .. .                       | 337-332             | " collections .. .. .               | 470           |
| Velocipedes .. .. .                    | 330                 | Wrenches .. .. .                    | 288           |
| " parts of .. .. .                     | 330                 | Yarns, of cotton .. .. .            | 162, 163, 165 |
| Velvets .. .. .                        | 178, 218, 219       | " of hemp .. .. .                   | 143, 144, 147 |
| Veners .. .. .                         | 229                 | " of jute .. .. .                   | 146           |
| Venison .. .. .                        | 425                 | " of linen .. .. .                  | 142           |
| Ventilators with mechanical            |                     | " of silk, sewing .. .. .           | 212           |
| " movements .. .. .                    | 310                 | " twisted .. .. .                   | 165           |
| Vermilion .. .. .                      | 288                 | " of vicuña .. .. .                 | 193           |
| Vices, blacksmiths' .. .. .            | 315                 | " of wool carded .. .. .            | 212           |
| Vicia yarns .. .. .                    | 145                 | " of wool waste .. .. .             | 212           |
| Vitrifications .. .. .                 | 355                 | Yeasts .. .. .                      | 13            |
| Wadding .. .. .                        | 161                 | Yolk of eggs .. .. .                | 434           |
| " anti-septic .. .. .                  | 101                 | Zinc, and manufactures of .. .. .   | 297           |
| Wagons, railway road .. .. .           | 327                 | Zirconium, salts of .. .. .         | 67            |

MONEY, WEIGHTS AND MEASURES.—The monetary unit of Italy is the lira=100 centesimi. For weights and measures this country has adopted the metrical system; the quintal employed in the tariff is the technical quintal of 100 kilograms.

PRELIMINARY DISPOSITIONS.  
Art. 1.—Customs duties are to be collected whatever be the state of the goods. The Customs cannot grant a rebate of duties in whole or in part on account of damage, from whatever cause, but it shall be optional for the owner of damaged goods to take the same to be destroyed at his expense under the control of the Customs.

Art. 2.—Should different parts of an article which, when put together, constitute an article specially mentioned in the tariff, be presented for clearance in one or more cases, even with separate declarations emanating from a single person, such detached parts, although imported separately, shall be liable to the duty on the article which they are destined to compose.

Art. 3.—In case of contestation between the Customs and the importers relative to the description of the goods, the provisions of the Law No. 5028 (3rd series) of November 13, 1887, must be complied with.

Art. 4.—Goods not mentioned in the tariff or in the tariff index ("Repertorio") shall be assimilated to the goods with which they show the closest analogy. The assimilation is determined by the Minister of Finance under a founded decree, with the advice of the Board of Customs experts. The decree must be published in the "Gazzetta ufficiale."

These goods shall be dealt with according to the stipulation concerning Customs contestations without taking the opinion of the Chamber of Commerce.

Art. 5.—Goods proceeding from countries in which Italian vessels and products are subject to a differential regime, may be burdened with an increase of frontier duties up to 50 per cent. of the duty inscribed in the General tariff.

In the case of goods duty-free under the tariff, the same may be burdened with an import duty up to 25 per cent. of their official market value.

These dispositions shall be issued by Royal decree describing the goods liable to the surtax and the extent to which such increase of duty shall be applied.

The decree in question must immediately be submitted to Parliament to be converted into law.

Art. 6.—In the event of modification of the duties inscribed in the tariff, there shall be levied:

- On goods proceeding from foreign countries, from Customs warehouses and stores or from general warehouses, the duties leviable thereon prior to the modification, provided that the declaration of entry of the goods for consumption has been deposited with the Customs, and the goods have been presented to the latter before the entry into force of the new duties. Goods placed under the immediate or temporary surveillance of the Customs, as well as goods on board vessels moored at the port when the manifest thereof has been lodged with the Customs, shall be considered as goods presented at the Customs-house. The new rates, however, shall be applied when they are found to be more advantageous to the importer than the former rates, even if the goods have already been presented to the Customs and the declaration of entry deposited with the latter;
- On goods destined to foreign countries, the duties in force at the time of issue of the export bulletin;
- On seized or confiscated goods, the duties applicable thereto on the

day of sale or withdrawal under bond or in execution of a judicial decision;

d. On abandoned goods, the duties in force on the day of sale;

e. On foreign goods proceeding from shipwrecks, the duties in force on the day of sale;

f. On goods in transit or transferred from one Customs-house to another, and for which the clearance certificate has not been produced, the duties in force on the day of expiration of the time stipulated in the debenture certificate;

g. On goods in transit and authorised to remain in the Kingdom, the duties in force on the day of presentation of the declaration for clearance;

h. On goods temporarily imported and not re-exported, the duties in force on the day of expiration of the time granted in the clearance certificate.

Art. 7.—Articles destined to Sovereigns, Chiefs of Foreign States, Princes of the blood of reigning families, coming to reside in the Kingdom, provided that reciprocity be granted by their Governments, shall be exempt from the payment of import and export duties.

Articles destined to the Chiefs of missions of the diplomatic corps accredited to Italy, provided, however, that their Governments grant reciprocity in kind to Italian missions accredited to their country, are likewise admitted duty-free.

Art. 8.—Effects and furniture of first installation belonging to foreign Consuls, subject to the proviso contained in the preceding article, shall be exempt from import and export duties. This exemption shall not apply to articles of consumption, such as colonial produce, goods forming a monopoly, foreign liquors and like.

Uniforms of foreign consuls, as well as flags, coats of arms, and stationery sent by foreign governments for official use, shall be exempt from the payment of duty, provided those governments reciprocate.

Art. 9.—Exemption from all import duties shall be granted by the Customs to the following articles and in the undermentioned cases:

- Used effects and furniture belonging to Government employees arriving in the Kingdom, after performing their functions outside the Customs line, as well as used effects belonging to military detachments garrisoned in countries comprised in the Customs zones;
- Publications and other objects donated to Italian scientific institutions and intended for scientific or educational purposes, in order to secure this exemption, proof must be furnished to the Customs-house that they are gifts;
- Effects, arms and portable instruments of travellers, as well as books, bed and table linen, imported with them, provided that these articles bear traces of usage and be proportionate to their position. Exemption is likewise granted, even when the above-mentioned articles do not arrive with the traveller, provided that not more than three months have elapsed since the date of his passage;
- Use costumes and theatrical accessories and opera music, transported by actors and artists with them on their tour; used instruments of travelling artists; animals conducted by public showmen;
- Public carriages or mail-coaches, diligences and like vehicles, furnished with the required licences and marks; national carts used in agriculture and for the conveyance of goods, effecting a regular service known to the Customs employees, as well as the animals drawing such vehicles;
- Effects, furniture, books, vehicles, including velocipedes, implements necessary to the exercise of a profession and other articles



of domestic use belonging to persons coming to establish a residence in the Kingdom, provided all such articles have been used, be proportionate to the position of the owners, and that the importation be effected within a period not exceeding six months from the day on which the declaration of residence was made. This exemption shall be granted by the Customs on production of a certificate from the municipal authorities of the new domicile of the interested party, attesting the status of his family, and giving his last residence, as well as the date when his declaration of change of domicile was made. The Customs authorities may waive the requirement of the declaration of change of residence in the case of returning Italian workmen accompanied by their household goods bearing traces of use, and in keeping with the social position of the owners;

7. Agricultural implements, furniture and effects imported by Italian peasants domiciled at the extreme points of the frontier for the purposes of their work or on account of change of domicile;
8. Natural products of lands separated by the frontier lines and belonging to Italian subjects when such products are imported into the farm, granaries and other depots situated on such lands;
9. Fresh meat in quantities up to 4 kilograms: cheese, fresh butter and milk in quantities not exceeding 2 kilograms, it being understood that such products are destined for consumption in the extreme frontier communes;
10. Samples of no value intended to advertise goods. This exemption likewise applies to samples of liquors to be sent for hangings of silk sufficient to show the quality of the same, as well as to samples of porcelain, tissues and other goods complying different patterns on one single piece, provided the importer consents to render the same unfit for any purpose other than for use as samples;
11. National goods recovered from shipwrecks happening in sight of the shore, provided no doubt exists as to their nationality;
12. Remains of masts and sails, anchors, cordage of vessels of whatever nationality, wrecked on the shore of the Kingdom, and remains of the same description of foreign vessels wrecked on foreign coasts, provided that, in the latter case, the importation be effected within a period of nine months and that the shipwreck be proved by certificates in due form;
13. Excess of ship stores when proved that the same are of national origin and that it concerns no article forming a monopoly;
14. Ship stores of foreign origin on board a vessel on its arrival at an Italian port, intended for the use of the crew and passengers during the operation of unloading, in the case of an Italian vessel, and for the entire sojourn in the port, in the case of foreign vessels. In the case of Italian, as well as of foreign vessels, the consumption of the ship stores admitted free of duty within the respective periods may take place even in several ports, provided no merchandise is loaded to be transported from one Italian port to another;
15. Fresh and salted fish caught by Italians who have temporarily gone to neighbouring waters or those opposite to the Italian coast to prosecute their industry are admitted duty free, subject to the conditions to be determined by the Minister of Finance.
16. Game for restocking, subject to compliance with the regulations to be determined by the Minister of Finance;
17. Caskets and urns containing the remains of deceased persons, as well as ornaments therefor, brought into Italy, subject to the presentation of an import permit issued by competent authority.
18. Donations in kind for prisoners of war. (*Law No. 576 of December 28, 1902*);

Art. 10.—Full exemption from export duties shall be granted to the following goods:

1. Natural products of lands separated by the frontier line and belonging to Italian subjects;
2. Ship stores provided they be proportionate to the number of passengers, members of the crew and length of the voyage;
3. Used effects and furniture belonging to employers of the State going to exercise their functions outside the Customs frontier.

Art. 11.—The following articles shall be admitted free from import duties provided they be re-exported:

1. Velocipedes ridden by their owners;
2. Clothing, linen, etc., destined to be washed and articles serving for domestic or agricultural purposes in countries situated at the extreme frontier;
3. Clothing, linen and bedding landed from foreign vessels to be washed; portable pharmacies landed from such vessels to be re-filled.

With regard to velocipedes, security must be furnished for the amount of duties applicable thereto.

Security will not be required for used velocipedes belonging to members of such national or foreign cyclist clubs as have guaranteed to return to foreign countries velocipedes imported by their members.

The privileged treatment so granted as aforesaid to members of said clubs is subject to the condition that reciprocal treatment is accorded in the respective countries to members of Italian cyclist clubs.

A Decree of the Minister of Finance will lay down the rules and conditions to be complied with for the identification of the members and generally for the execution of the foregoing provision.

For other articles, the surveillance of the Customs is deemed sufficient unless the same belong to persons engaged in contraband.

Art. 12.—No exemption from Customs duty other than those stipulated in the preceding articles may be accorded, except in virtue of a law.

Art. 13.—His Majesty's Government has the power to allow entry free of duty to Italian goods returned from abroad in cases in which their Italian origin can be absolutely proved.

The goods to be admitted free shall be designated by Royal decree or the Ministers of Finance, Agriculture, Trade and Commerce. In such decree the mode of proving the origin of the goods, the period in which they may be brought back into the Kingdom and the other conditions to be fulfilled to entitle them to such free entry shall be set forth.

Art. 14.—The King's Government, by and with advice of the Council of State and of the Council of Industry and Commerce, may, by Royal decree, prescribe for new products destined for exportation a refund of duty to be paid on the raw materials entering into their manufacture and modify the existing drawbacks in consequence of the new duties.

Art. 15.—The importation of medicinal substances and compounds not approved by the Superior Board of Health is prohibited.

Art. 16.—The exportation of goods which can be considered as contraband of war may be prohibited by Royal decree.

The importation of products of arts and cattle may likewise be prohibited by Royal decree as a measure of protection in favour of public health, agriculture and pastoral interests.

Such decrees must be submitted to the approbation of Parliament to be converted into laws.

Art. 17.—Goods which, by special regulations, cannot be imported into the Kingdom, as well as those which the competent authorities consider injurious to public health, must be destroyed or re-exported by the importer at his own expense, within a period fixed by the Sanitary authorities.

Art. 18.—The Customs clearance of manufactured tobacco intended for the personal use of the importer is authorised, up to quantities of 4 kilograms for men, through Customs-houses of categories 1 and 2 of the first class and of 2 kilograms, through other Customs-houses. Quantities exceeding 4 kilograms can only be imported with the authorisation of the Ministry.

Art. 19.—Customs certificates shall be subject to the following stamp taxes and additional cesses:

- 1 lira on bond certificates relative to foreign goods and on passes issued to vessels obliged to be furnished with an export manifest when their cargo does not consist of national goods or of foreign goods covered by bond;

50 centesimi on every certificate of entry into warehouse whether relating to foreign or national goods, on passes for foreign goods and certificates and receipts for collection of Customs duties of all kinds, when the amount collected exceeds 10 lire;

10 centesimi on passes issued to vessels dispensed from furnishing and export manifest on certificates and receipts for Customs collections of all kinds, when the amount received does not exceed 10 lire, as well as on any other Customs certificate.

Certificates issued for the payment of underpaid supplementary Customs duties, certificates relating to the payment of fines and receipts for deposits of money shall be exempt from the stamp tax. This exemption shall not apply to receipts issued for warehouse charges due, nor to marks affixed after the final liquidation of Customs duties.

Certificates relative to the temporary importation or exportation of cattle conducted to pasturage or work end of cereals destined to be ground in a frontier zone, shall likewise be exempt from this duty, provided, however, that the contiguous country grants reciprocity.

Art. 20.—Goods under the temporary supervision of the Customs, as well as those in warehouses under their direct control shall be subject to a warehouse charge of 1 centesimo per day and per package, when stored at a Customs-house to which a warehouse is attached, and of 2 centesimi after that Customs-house.

For the liquidation of this charge neither the first three days nor the days of entry and withdrawal shall, when relating to foreign goods, be reckoned.

For national or nationalised goods, the storage charges shall be collected for the entire time of storage in the Customs-house, save the days of entry and withdrawal.

Every package exceeding a quintal in weight shall be considered as two or more packages, by taking for a basis one package per quintal or fraction of a quintal. This rule likewise applies to goods in bulk.

Art. 21.—The approbation of the tariff of charges for handling goods in the Customs-houses where portorage is granted according to regulations approved by Royal decree of December 4, 1864, is reserved to Superintendents of Finance, with the advice of the Chambers of Commerce.

#### PROVISIONS RELATIVE TO TARE.

(*Royal Decree No. 574, of September 10, 1895, approved by the Law No. 294 of July 7, 1902.*)

Art. 1.—The import duties shall, save the exceptions stipulated in the tariff, be collected:

1. On gross weight, for goods subject to a duty not exceeding 20 lire per quintal.
2. On legal net weight:

a. For mineral, resin, and tar oils, subject to a duty exceeding 20 lire per quintal: (†)

b. For sugar and coffee;

c. For spun and wire-drawn materials, wound on wooden bobbins, and which are liable to a duty exceeding 20 lire per quintal;

d. For other goods subject to a duty of more than 20 and up to 40 lire per quintal.

3. On the real net weight, for goods not enumerated in the preceding paragraph 2, subject to a duty exceeding 40 lire per quintal.

The export duties shall be collected on gross weight.

Art. 2.—The gross weight is obtained by weighing the goods together with all receptacles and packages containing same.

The legal net weight, for the goods enumerated in paragraph 2 of the foregoing Art. 1, is obtained by deducting from every quintal gross weight the tare established in the hereto annexed *Schedule of Tares*. The effective net weight is the weight of the goods without receptacles and packages.

(†) See Note (2) to No. 116 of the tariff in so far as it relates to petroleum and other refined mineral oils suitable for lighting, and imported from countries entitled to the most-favoured-nation treatment.





SCHEDULE OF LEGAL TAXES continued.

REGULATIONS AS TO THE STATISTICAL TAX.

(Text approved by the Royal Decree of July 28, 1910, No. 577.)

On goods specified in the annexed table imported into the country (except for transit and for deposit in bond and subsequent re-importation) a statistical tax of 10 centesimi for each unit as fixed in that table is leviable.

The statistical tax shall not be levied:

a. On goods entering the country in quantities not exceeding 20 kilograms.

b. On goods which in virtue of the preliminary provisions of the Customs tariff or for the purpose of facilitating the traffic at the frontier or in the neutral zones, are within the required conditions to enjoy the exemption from duties.

The minimum amount of statistical tax to be collected on each consignment shall be lira 0.10.

Rules and conditions for the levying of the statistical tax shall be made by Ministerial decree.

RULES FOR THE APPLICATION OF THE STATISTICAL TAX.

(The Ministerial Decree of July 26, 1896, co-ordinated with the text of the legal regulations approved by the Royal Decree of July 28, 1910, No. 577.)

Art. 1.—For the application of the statistical tax established by the text of the legal regulations approved by Royal Decree of July 28, 1910, No. 577, the following rules must be observed:

Art. 2.—The statistical tax on the goods specified in the Schedule annexed must be levied at the time when the said goods, whether they arrive from abroad or are delivered from Customs depots or warehouses, go into home consumption, are imported temporarily or admitted to re-importation on discharge of temporary export bill.

Art. 3.—Independently of that which is established by the regulations contained in the said text, the following are exempt from the statistical tax:

a. Damaged goods which, at the importer's request, have been destroyed as provided in Art. 1 of the preliminary dispositions of the Tariff.

b. Salvage goods, or merchandise landed owing to force majeure if not put into consumption in the country;

c. Goods re-entering the country after conveyance on coasting vessels;

d. Goods merely transhipped in ports of the Kingdom, notwithstanding that, pending the arrival of the receiving vessel, they might temporarily be lying on the quays or located in proper premises until re-shipped;

e. Cattle temporarily imported or re-imported on discharge of temporary export bills;

f. Merchandise of every description which, in accordance with the Regulations in force, are delivered without any Customs form being issued.

Art. 4.—The statistical tax is to be charged on all goods capable of being assimilated to those described under any tariff number or paragraph fully appearing in the annexed Schedule.

Exception is made, however, in the case of axle grease consisting of rosin and lime, which is not liable to the statistical tax levied on cart and machine grease, etc.

As regards the tariff numbers and paragraphs partly reproduced in the Schedule, only such goods as are specifically enumerated shall be charged with the statistical tax.

Art. 5.—In assessing the statistical tax, it will, in all cases, be necessary to consider according to what weight the Customs duties are imposed. If the goods are free of duty, the statistical tax shall be payable on the gross weight.

Should the same clearance bill affect different kinds of goods subject to the statistical tax, the same shall be assessed on the aggregate weight of all the goods, a discrimination being solely made between those goods on which the tax is payable at the rate of 10 centesimi per quintal and others paying 10 centesimi the ton.

In case the aggregate weight of all the goods liable to statistical tax and covered by a single clearance bill exceeds 20 kilograms, the statistical tax shall be leviable, even if each separate article of merchandise weighs less than that limit.

Art. 6.—The weight of duty-free goods entering in bulk or in heavy lots may be ascertained by sounding or by referring to the way-bills or charter parties.

Art. 7.—As regards transit consignments of goods liable to statistical tax, bond must be furnished for the amount thereof, notwithstanding that the goods in question may be free of Customs duty.

Art. 8.—The statistical tax shall be collected by the Customs on the same form as is used for clearance of the goods, and must be entered immediately below the total of the principal duties.

The amounts assessed and collected by way of statistical tax are to be entered in the counter-roll Registers from which the bills are detached in a special column provided for the purpose.

Art. 9.—The statistical tax may be paid in paper currency, whether the goods be entered for warehousing, temporary importation or re-importation or be declared for home consumption.

Art. 10.—The statistical tax is deemed Customs revenue, for the application of the stamp duty on the bills for the purposes of Art. 19, §§ 3 and 4, of the preliminary dispositions of the tariff.

Art. 11.—The monies collected by way of statistical tax shall be paid to account of the balance under the Chapter of assets relating to Customs and Maritime duties and be specially headed in the administrative and financial accounts.

| Goods.   | Receptacles.  | Tare in kilograms per quintal gross weight. |
|--|---|---|
| Spun and wire-drawn materials, subject to a duty exceeding 20 lire per quintal | Wooden bobbins (2)  | 15 00                                       |
| Plates of glass or crystal   | Cases   | 16 00                                       |
| " " "  | Crates (4)  | 10 00                                       |
| Articles of glass or crystal   | Cases and hogsheds  | 20 00                                       |
| " " "  | Original baskets and crates (4)   | 12 00                                       |
| Pottery and porcelain  | Cases and hogsheds  | 20 00                                       |
| " " "  | Crates (4)  | 12 00                                       |
| Extract of meat (3)  | Cases with receptacles of faience, earthenware, porcelain or glass  | 50 00                                       |
| " " "  | Cases with jars or tins, containing each: Not more than 5 kilograms of extract                            | 30 03                                       |
| " " "  | More than 5 kilograms of extract  | 16 00                                       |
| Other goods  | Cases, hogsheds, barrels, vats, pails and tubs of wood  | 8 00  |
| " " "  | Crates (4), baskets, large and small hamper, etc.   | 5 00  |
| " " "  | Packages entirely covered with matting or with tissues, even oiled or tarred, or with matting and tissue: |   |
| " " "  | Hooped with iron  | 5 00  |
| " " "  | Not hooped with iron  | 4 00  |

The tare to be allowed at the time of clearance of mineral, resinous and tar oils, classed in Tariff Nos. 8, 9 and 11b, imported on and after Jan. 1, 1911, at the conventional rate of 16 lire per quintal, in pursuance of the commercial treaty with Russia is fixed in accordance with the schedule hereto—

| Nature of package in which the oils are imported.                            | On clearance by weight.  | On clearance by volume as to refined mineral oils suitable for lighting.  |
|--|--|---|
| In wooden cases each containing two tin receptacles.                         | Gross weight of the cases (including the tin receptacles).   | The dutiable gross weight is arrived at by adding the actual weight of the case and of the two tin receptacles to the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos. It will be optional for the importer to have the dutiable weight determined by adding 20 % to the net weight calculated as above. |
| In tin receptacles. In demijohns. In wooden barrels (even hooped with iron). | Gross weight (6).  | The dutiable gross weight is arrived at by adding to the actual weight of the receptacle the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos (6).  |
| Nature of package in which the oils are imported.                            | On clearance by weight.  | On clearance by volume as to refined mineral oils suitable for lighting.  |
| In iron barrels.   | Gross weight, with option for the importer to have the dutiable weight determined by adding 15 % to the real net weight (7). | The dutiable gross weight is arrived at by adding to the actual weight of the barrel the net weight of the liquid calculated at the rate of 125 litres equivalent, at a temperature of 15° C. to 100 kilos; or, at importer's option, by adding 12 % to the net weight calculated as aforesaid (7).   |
| In tank wagons or ships.   | Real net weight with an increase of 8 %.   | The dutiable weight is arrived at by adding 8 % to the net weight calculated at the rate of 125 litres equivalent, at a temperature of 15° C., to 100 kilos.  |

(2) The legal net weight for spun and wire-drawn materials wound on wooden bobbins is obtained by deducting the legal tare from the weight of the goods with the bobbins only.

(4) Receptacles composed of boards or cross-pieces of wood pre-entailing, even on one side only, one or several open spaces of more than 15 millimetres, shall be considered as crates, provided that the open spaces do not exceed, on any side, the surface occupied by the cross-pieces. Crates having, even on one side only open spaces exceeding the surface occupied by the cross pieces cannot benefit of the tare.

(5) The legal tare applicable to extract of meat must be deducted from the gross weight including the exterior case, with no reduction for the receptacles of whatever kind. Extract of meat imported in cases and contained in receptacles other than those enumerated in the present Schedule, shall enjoy the legal tare applicable to cases containing other goods subject to a duty of more than 20 and up to 40 lire per quintal.

(6) When mineral oils are imported in tin receptacles or demijohns, in addition to the duty on the oils by gross weight, duty is levied on the receptacles according to the stipulation of Articles 4 and 11 of the general tax regulations.

(7) In addition to the duty on the mineral oils by gross weight, duty is levied on iron barrels, unless same are entitled to the benefit of temporary importation.

TABLE OF GOODS SUBJECT TO STATISTICAL TAX ON THEIR INTRODUCTION INTO THE COUNTRY.

As annexed to the text of the regulations as to the statistical tax approved by Royal Decree of July 28, 1910, No. 577.)

| Statistical Tax.                       | Goods.  | Tariff Nos.  |
|--|---|--------------|
| 271                                    | Dross from the fusion of ores and from the refining of metals and metallic products.....  | ton 0 10     |
| 272                                    | Scrap, scales and filings of iron, cast iron and steel.....   | " 0 10       |
| 273 a                                  | Cast iron, in pigs.....   | " 0 10       |
| 273 b, c                               | " in castings, whether rough, planed, turned or otherwise wrought.....  | quintal 0 10 |
| 274                                    | Raw iron in blooms and steel in ingots.....   | ton 0 10     |
| 276                                    | Iron and steel rails for railways.....  | quintal 0 10 |
| 280 b                                  | Sheet iron, coated with tin, copper, or even oxidized, plain or wrought.....  | " 0 10       |
| 286 a, b                               | Wares of sheet iron and sheet steel coated with tin or copper or oxidized, plain or mixed with other materials.....   | " 10 10      |
| 291 a, b, c, d, e, f, g, h, i, m, n, o | Copper, brass and bronze in ingots, bars, sheets or plates, wire, tubes, hammered, in coarse articles, engraved cylinders for printing, gilt or silvered, in coin, screws or bolts and manufactured articles not named..... | " 0 10       |
| 292                                    | Solder (copper or brass).....   | " 0 10       |
| 294 a-f                                | Nickel and its alloys with copper and zinc.....   | " 0 10       |
| 295 a                                  | Lead in pigs and scrap.....   | " 0 10       |
| 296 a-i                                | Tin and its alloys with lead and antimony.....  | " 0 10       |
| 298 b, c                               | Aluminum, plates, bars, pipes and wire.....   | " 0 10       |
| 302 b, c                               | Metals and alloys not mentioned (in rods or plates or wire).....  | " 0 10       |
| 338 a-c                                | Building stone (unwrought, in statues or sawn, cut or polished).....  | ton 0 10     |
| 339 a                                  | Millstones.....   | " 0 10       |
| 340 b                                  | Hydraulic lime.....   | " 0 10       |
| 341 a, b                               | Cement (quick hardening and other).....   | " 0 10       |
| 344                                    | Bituminous solids.....  | " 0 10       |
| 346                                    | Coal and coke.....  | " 0 10       |
| 348 a-g                                | Bricks and tiles (paving, common fire-proof, perforated, enameled and common and roofing tiles).....  | " 0 10       |
| 349 a                                  | Earthenware, common and dftiable at the rate of 3 lire per quintal.....   | quintal 0 10 |
| 365 a                                  | India rubber and gutta percha (raw, solid or liquid).....   | " 0 10       |
| 372                                    | Wheat.....  | " 0 10       |
| 373                                    | Rye.....  | " 0 10       |
| 374                                    | Oats.....   | " 0 10       |
| 375                                    | Barley (1).....   | " 0 10       |
| 376                                    | Maize.....  | " 0 10       |
| 377 a, c                               | Rice (in the husk, partly husked and husked).....   | " 0 10       |
| 378                                    | Grain, other.....   | " 0 10       |
| 380                                    | Potatoes.....   | " 0 10       |
| 381 a-g                                | Flour, wheat, rice, rye, oats and barley, white maize, other grains and chestnuts.....  | " 0 10       |
| 383                                    | Brani.....  | " 0 10       |
| 388                                    | Flowers, fresh.....   | " 0 10       |
| 391                                    | Tomatoes, fresh.....  | " 0 10       |
| 393                                    | Citrons and limes.....  | " 0 10       |
| 395                                    | Fresh fruits not specially mentioned.....   | " 0 10       |
| 396                                    | Dates.....  | " 0 10       |
| 397                                    | Carob beans.....  | " 0 10       |
| 400 a, b, c, e                         | Dried fruits (almonds, walnuts, hazelnuts and raisins).....   | " 0 10       |
| 403                                    | Mushrooms (fresh and dried).....  | " 0 10       |
| 404                                    | Truffles.....   | " 0 10       |
| 406 a, b, c, d, f, g                   | Seeds (castor bean, linseed, colza and rarrison, sesame and earlthnuts, basia, stilingia and palm, and not otherwise mentioned).....  | " 0 10       |
| 407                                    | Cocoa-nuts.....   | " 0 10       |
| 409                                    | Hay.....  | " 0 10       |
| 410                                    | Vegetable products not specially mentioned.....   | " 0 10       |
| 414                                    | Oxen.....   | " 0 10       |
| 415                                    | Bulls.....  | " 0 10       |
| 416                                    | Cows.....   | " 0 10       |
| 417                                    | Steers and bullocks.....  | " 0 10       |
| 418                                    | Calves.....   | " 0 10       |
| 419                                    | Sheep.....  | " 0 10       |
| 420                                    | Goats.....  | " 0 10       |
| 426 b, d                               | Fish, dried, smoked, in brine or in oil.....  | quintal 0 10 |
| 427 b                                  | Crustaceae, edible (cooked and otherwise prepared).....   | " 0 10       |
| 430 a, b                               | Intestines (fresh and salted).....  | " 0 10       |
| 436 a, b                               | Butter (milk & artificial).....   | " 0 10       |
| 438                                    | Lard.....   | " 0 10       |
| 441 a, b                               | Wax (yellow and white).....   | " 0 10       |
| 443 a, b                               | Glue (strong and limburg).....  | " 0 10       |
| 444 a                                  | Forams for beds (down).....   | " 0 10       |
| 451 b                                  | Horn, bone and other similar substances, raw.....   | " 0 10       |
| ex 453                                 | Fertilizers, phosphatic, prepared by Thomas' method, and phosphates, raw, worked.....   | per ton 0 10 |

(1) According to the Treaty with Roumania residues from the distillation of mineral oils admitted at the conventional duty of lire 0.20 per quintal are free from statistical duty.

(1) Brewing barley is also liable to the statistical tax.



**DRAWBACK OF THE TAX OF MANUFACTURE ON PRODUCTS CONTAINING SUGAR AND EXCEPTIONALLY GLUCOSE AND OF CUSTOMS DUTIES ON COCOA USED IN THE MANUFACTURE OF CHOCOLATE.**

| Nos. | Kind of Goods.  | Basis for Drawbacks. | Amount of Drawback for each unit in regard to goods exported during the years   |          |          |          |          | 1916-17 and succeeding. | Minimum Quantity admitted to Drawback. |
|------|---|----------------------|---|----------|----------|----------|----------|-------------------------|--|
|      |   |                      | 1911-12.  | 1912-13. | 1913-14. | 1914-15. | 1915-16. |                         |  |
| 1    | Vermouth, Turin type, containing sugar.   | hectolitre.          | 1 25  | 1 30     | 1 40     | 1 45     | 1 50     | 1 55                    | 190 litres                             |
| 2    | Fruits, candied with sugar:   |                      |   |          |          |          |          |                         |  |
|      | Candied oranges, oranges, lemons, also peels thereof  | 100 kil.             | 56 90   | 57 70    | 58 50    | 59 30    | 60 10    | 60 90                   | 25 kil.                                |
|      | Candied fruits, Portuguese and Parisian style   | "                    | 56 90   | 57 70    | 58 50    | 59 30    | 60 10    | 60 90                   | "                                      |
|      | Candied fruits, Marseilles type, i.e., in syrup   | "                    | 12 70   | 13 30    | 13 90    | 14 50    | 15 10    | 15 70                   | "                                      |
|      | Candied fruits put up in boxes, not having been finally cooked  | "                    | 12 70   | 13 30    | 13 90    | 14 50    | 15 10    | 15 70                   | "                                      |
| 3    | Fruits prepared with syrup and marmalades containing sugar  | "                    | Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of sugar contained in the product.  |          |          |          |          |                         |  |
| 4    | "Glace" fruits prepared with sugar  | "                    |   |          |          |          |          |                         | 25 litres                              |
| 5    | Liquors sweetened with sugar  | "                    | Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.                                   |          |          |          |          |                         | 25 kil.                                |
| 6    | Candied fruits, fruits prepared with syrup and marmalades containing sugar and glucose                        | "                    |   |          |          |          |          |                         |  |
| 7    | Candied maroons ("maroons glaces")  | 100 kil.             | 21 30   | 21 60    | 21 90    | 22 20    | 22 50    | 22 80                   | "                                      |
| 8    | Preserved maroons   | "                    | 39 60   | 31 00    | 31 43    | 31 85    | 32 30    | 32 75                   | "                                      |
| 9    | Nonpareil prepared with sugar   | "                    | 7 10  | 7 20     | 7 30     | 7 40     | 7 50     | 7 60                    | 50 kil.                                |
| 10   | Mustard prepared with sugar   | "                    | 21 30   | 21 60    | 21 90    | 22 20    | 22 50    | 22 80                   | 100 kil.                               |
| 11   | Mustard prepared with sugar and glucose or with glucose only  | "                    | Amount of the internal tax of manufacture applicable to sugar of the first class and to glucose, on the quantity of sugar and glucose contained in the product.                                   |          |          |          |          |                         |  |
| 12   | Sweetmeats, caramels, pastilles and comfits containing not less than 60 % of saccharose                       | 100 kil.             | 42 70   | 43 30    | 43 90    | 44 50    | 45 10    | 45 70                   | 25 kil.                                |
| 13   | Sweetmeats, caramels, pastilles and comfits, containing less than 60 % of saccharose                          | "                    | Amount of the internal tax of manufacture applicable to sugar of the first class, on the quantity of saccharose actually contained in the product.  |          |          |          |          |                         |  |
| 14   | Chocolate, with or without cinnamon:  |                      |   |          |          |          |          |                         |  |
|      | a. Drawback of the tax of manufacture on sugar only   | 100 kil.             | 17 75   | 18 15    | 18 80    | 19 45    | 50 15    | 50 80                   | "                                      |
|      | b. Drawback of the Customs duty on cocoa only   | "                    | 13 20   | 13 20    | 13 20    | 13 20    | 13 20    | 13 20                   | "                                      |
|      | c. Drawback of the tax of manufacture on sugar and simultaneously of the Customs duty on cocoa                | "                    | 60 65   | 61 35    | 62 00    | 62 65    | 63 35    | 64 00                   | "                                      |
| 15   | Chocolate containing fecula   | "                    | As stated in letter c above, only when the total amount of the duties corresponding to the quantity of sugar and cocoa used in the manufacture is not less than the fixed rate mentioned therein. |          |          |          |          |                         |  |
|      |   |                      | Otherwise, the drawback shall be granted according to the duties on the quantity of sugar and cocoa actually used as ascertained by chemical analysis.  |          |          |          |          |                         |  |
| 16   | Chocolate prepared with foreign sugar temporarily imported (only for the drawback on cocoa)                   | 100 kil.             | 13 20   | 13 20    | 13 20    | 13 20    | 13 20    | 13 20                   | "                                      |
| 17   | Chocolate containing fecula prepared with foreign sugar temporarily imported (only for the drawback on cocoa) | "                    | At the rate of lire 13.20 per 35 kilograms, of cocoa actually contained in the product.   |          |          |          |          |                         |  |
| 18   | Condensed milk  | "                    | Amount of the internal tax of manufacture applicable to sugar of the first class on the quantity of sugar contained in the product as ascertained by chemical analysis.                           |          |          |          |          |                         | 500 kil.                               |
| 19   | Citrate of magnesia   | "                    |   |          |          |          |          |                         | 100 kil.                               |
| 20   | Ten biscuits, English style   | "                    |   |          |          |          |          |                         | 25 kil.                                |
| 21   | Marzipan  | "                    |   |          |          |          |          |                         | "                                      |
| 22   | Biscuits, Viennese type   | "                    |   |          |          |          |          |                         | "                                      |
| 23   | Milk food   | "                    |   |          |          |          |          |                         | "                                      |
| 24   | Syrups for beverages  | "                    |   |          |          |          |          |                         | "                                      |

On the above-mentioned products admitted to drawback at a specified rate, the duties may, if the exporter makes an application to that effect or if the Administration so deems fit, be refunded according to the actual quantity of sugar contained in each product as ascertained by chemical analysis.

**LIST OF COUNTRIES WITH WHICH ITALY HAS CONCLUDED TREATIES OR COMMERCIAL CONVENTIONS OR AGREEMENTS, AND WHICH ARE ENTITLED TO A SPECIAL CUSTOMS REGIME OR THE MOST-FAVOURABLE-NATION TREATMENT.**

Marked thus † are entitled to the most-favoured-nation treatment. Marked thus ‡ in addition to the most-favoured-nation treatment are also entitled to the benefit of special rates on certain articles.

| Countries.  | Date of conclusion. | Date of entry into force. | Duration.                 | Countries.  | Date of conclusion. | Date of entry into force. | Duration.                   |
|---|---------------------|---------------------------|---------------------------|---|---------------------|---------------------------|-----------------------------|
| † America—United States of (including Porto Rico, Hawaii and the Philippines) | Feb. 25, 1871       | Nov. 17, 1871             | Undetermined.             | † Denmark (including Danish West Indies &c.)                    | May 1, 1864         | Nov. 24, 1864             | 1 year after denunciation   |
| † Argentine   | June 1, 1891        | Feb. 28, 1896             | 1 year after denunciation | † Ecuador   | Aug. 12, 1900       | June 28, 1906             | 1 year after denunciation   |
| † Belgium   | Dec. 11, 1882       | Jan. 1, 1885              | 1 year after denunciation | † Egypt   | July 14, 1906       | Feb. 16, 1909             | Feb. 16, 1930               |
| † Bolivia   | Oct. 18, 1890       | Jan. 7, 1901              | 1 year after denunciation | † Ethiopia  | July 21, 1906       | June 12, 1907             | 1 year after denunciation   |
| † Bulgaria  | Jan. 13, 1906       | Jan. 11, 1906             | 1 year after denunciation | § France (a)  | Nov. 12, 1898       | Feb. 12, 1899             | Undetermined                |
| † Canada (2) (3)  | June 6, 1910        | June 10, 1910             | Undetermined              |   | Additional Treaty.  | Additional Treaty.        |                             |
| † China   | June 12, 1898       | July 3, 1911              | Undetermined              |   | Dec. 3, 1904        | March 1, 1906             |                             |
| † Colombia  | Oct. 27, 1892       | Nov. 10, 1891             | 1 year after denunciation | † Great Britain (except Cape Colony, B. India and S. Australia) | June 16, 1883       | July 1, 1883              | 1 year after denunciation   |
| † Congo (Belgian)   | Dec. 19, 1884       | June 14, 1885             | Undetermined              | † Greece  | Dec. 30, 1899       | Jan. 1, 1900              | 6 months after denunciation |
| † Corea   | June 28, 1884       | July 24, 1886             | 1 year after denunciation | † Holland   | Nov. 24, 1863       | Nov. 12, 1864             | 1 year after denunciation   |
| † Cuba  | Dec. 29, 1903       | Dec. 2, 1904              | Undetermined              | † Honduras  | Dec. 31, 1862       | July 14, 1873             | 1 year after denunciation   |
|   |                     |                           |                           | † Liberia   | Oct. 23, 1862       | May 6, 1863               | 1 year after denunciation   |
|   |                     |                           |                           | † Mexico  | April 16, 1890      | July 23, 1891             | 1 year after denunciation   |
|   |                     |                           |                           | † Montenegro  | May 29, 1904        | July 1, 1904              | 1 month after denunciation  |
|   |                     |                           |                           | † Morocco   | June 30, 1825       | Oct. 8, 1826              | Undetermined                |
|   |                     |                           |                           | † Nicaragua   | Jan. 25, 1906       | Sept. 28, 1906            | Undetermined                |

(3) The most-favoured-nation treatment is limited to certain articles.

\* The following goods imported from Canada are entitled to the benefit of the most-favoured-nation treatment, viz.:

Condensed or concentrated milk, with the addition of sugar not exceeding 10 %; curd of calcium; common wood comprised in Nos. 2396, 1, 2, 3 and 8; cabinet makers' wood again in the length; beams or squares, laid for paving; furniture not upholstered; upholstered furniture comprised in No. 2396, 2, 3 and 1; knives for carriage wheels of wood, simply turned, spokes, felloes, shafts, implements for carriages, bent and simply planed; slates framed, ruled or not; spindles and bobbins, of common or of cabinet makers' wood, composed or not of woods of several kinds, rough, polished, painted, varnished, &c., even with metal fittings; carriage wheels, painted or varnished; wooden pulleys, even with metal tip and wooden knob; wooden cases for pedestal and pendulum clocks; wood pulp, cellulose and other; paper, white or dyed in the pulp, ruled or not; envelopes, shaped; paper, coloured, gilt, painted and wall papers; blotting paper; packing paper; mechanical wood pulp of yellow straw and of cellulose

of the same quality as given in the treaties with Austria-Hungary and Germany; sharpening, rust-removing and polishing paper; common pasteboard not dyed or glazed, and dyed in the pulp, not glazed; fine pasteboard; fur muffs, boots and shoes of all kinds of leather or stuff with the exception of silk or velvet; boots and shoes of India rubber, lined or trimmed with stuff; tools and implements for arts and trades comprised in Nos. 2386, 2 and 3 and No. 2388, 2; reapers, mowers and shaft-couplers; machine tools for wood-working and metals comprised in No. 309 b, c; sewing machines without stands; hydraulic lime; cement; quick hardening; horses over 1.38 metres high, measured from the withers; cows; fish marinated or in oil in boxes, except tunny, sardines and anchovies, marinated or in oil in boxes, fish, marinated or in oil in barrels, except tunny, sardines and anchovies, marinated or in oil; cheese, hard, including Emmenthal, Gruyère (Fribourg for grating and table), saanen, schribz and other special; formaggio dolce, formaggio tellis paglia; soft cheese.

(a) The most-favoured-nation treatment except for articles in Category VIII.

## TARIFF.]

| Countries.      | Date of conclusion. | Date of entry into force. | Duration.                 | Countries.         | Date of conclusion. | Date of entry into force. | Duration.                 |
|-----------------|---------------------|---------------------------|---------------------------|--------------------|---------------------|---------------------------|---------------------------|
| †Norway .....   | June 14, 1862       | Sept. 13, 1862            | 1 year after denunciation | †San Domingo ..... | July 15, 1903       | July 15, 1903             | Undetermined              |
| †Panama .....   | Oct. 27, 1892       | —                         | 1 year after denunciation | †Siam .....        | Oct. 3, 1868        | Jan. 1, 1871              | 1 year after denunciation |
| †Paraguay ..... | Aug. 22, 1893       | Nov. 20, 1894             | 1 year after denunciation | †Sweden .....      | June 14, 1862       | Sept. 13, 1862            | 1 year after denunciation |
| †Peris .....    | Sept. 29, 1862      | Dec. 15, 1862             | 1 year after denunciation | †Tunis .....       | Sept. 28, 1896      | Jan. 25, 1897             | 1 year after denunciation |
| †Peru .....     | Dec. 23, 1874       | Nov. 7, 1878              | 1 year after denunciation | †Turkey .....      | July 10, 1861       | Oct. 1, 1861              | Mutual agreement          |
| †Portugal ..... | May 9, 1911         | June 26, 1911             | 1 year after denunciation | †Venezuela .....   | June 19, 1861       | Sept. 20, 1862            | 1 year after denunciation |
|                 |                     |                           |                           | †Zanzibar .....    | May 28, 1885        | Dec. 30, 1886             | Undetermined              |

## IMPORT TARIFF.

(As approved by Royal Decree, No. 577, of July 28, 1910.)

The duties of the Conventional Tariff result from: (1) the Agreement with France; (2) the Treaty with Austria-Hungary; (3) the Treaty with Switzerland; (4) the Treaty with Germany; (5) the Treaty with Roumania; (6) the Treaty with Russia; (7) the Treaty with Serbia; (8) the Treaty with Japan; (9) Treaty with Spain, and these are indicated by the letters "F" "A" "G" "G" "R" "Rus" "Ser" "J" and "Sp" respectively, placed against the amount of the duties.

## NOTICES.

(1a) Goods proceeding from countries with which Italy has concluded Commercial Treaties, Commercial Conventions or other Customs Agreements, guaranteeing to the contracting States the most-favoured-nation treatment, shall be liable to the duties inscribed in the second column of the present tariff (Conventional duties), subject to paying the surtaxes of manufacture stipulated in the General tariff or in special laws, and applicable to goods similar to national goods liable to the internal tax of production.

Goods proceeding from the countries above referred to, for which no privileged treatment has been stipulated in the Treaties, as well as all goods originating from countries not enjoying conventional treatment, shall be subject to the duties inscribed in the first column of the present tariff (General duties).

(2a) Goods which, under the General tariff, are subject to a lower duty than that imposed by the Treaties shall, in all cases, be dutiable at the lowest rate without any special demand on the part of the importer for the application thereof.

(3a) The foot-notes form an integral part of the Tariff in the form of Notes, except those agreed to under special conditions with the view of facilitating the frontier traffic, apply to all countries enjoying the most-favoured-nation treatment as to the tariff items referred to in such Notes.

(4a) The provisions of the Treaties published in the Tariff in the form of Notes, except those agreed to under special conditions with the view of facilitating the frontier traffic, apply to all countries enjoying the most-favoured-nation treatment as to the tariff items referred to in such Notes.

n. s. m.—Not specially mentioned.

| No. and letter.                        | Goods.   | Import Duties. |               | No. and letter. | Goods.  | Import Duties. |               |
|--|--|----------------|---------------|-----------------|---|----------------|---------------|
|  |  | General.       | Conventional. |                 |   | General.       | Conventional. |
|  |  | Lire c.        | Lire c.       |                 |   | Lire c.        | Lire c.       |
| <b>1.—SPIRITS, BEVERAGES AND OILS.</b> |  |                |               |                 |   |                |               |
| 1                                      | Waters, mineral, natural or artificial.... quintal   | 5 00           | 0 50          | b               | Sweeteal or flavoured, including brandy, &c. in casks or barrels (?)  | 90 00          | 60 0(F)       |
|  | Natural or artificial mineral waters are those which, although intended for medicinal use, contain only saline or aerated matter.  |                |               | 1.              | Cognac .....  | 75 00 (*)      | (9)           |
| 2                                      | Aerated waters (*). .....  | 5 00           | 0 50          | 2.              | Other than cognac ..  |                |               |
| 3                                      | Wines:   |                |               | c               | In bottles of more than half but not exceeding one litre:   |                |               |
| a                                      | Of all kinds, in casks or barrels (C): .. hectolitre   | 20 00          | —             | 1.              | Cognac .....  | 90 00          | 60 00(F)      |
|  | In bottles .....   | 60 00          | 20 00(F)      | 2.              | Other than cognac ..  | 75 00 (*)      | (9)           |
|  | Bottles containing fermented beverages and of a capacity of more than 1 litre shall pay duty according to the number of litres they contain; a fraction of a litre shall be considered as a litre. The same provision applies to demijohns, flasks and similar receptacles of glass or other material. |                |               | d               | In bottles containing half a litre or less: 1. Cognac .....   | 67 50          | 45 00(F)      |
| 4                                      | Cider and hydromel:  |                |               | 2.              | Other than cognac ..  | 55 00 (*)      | (9)           |
| a                                      | In bottles .....   | 60 00          | —             | 7               | Oils fixed: (7) a Fish oil:   |                |               |
| b                                      | In other receptacles .....   | 20 00          | —             | 1.              | In bottles or other similar receptacles not exceeding 5 litres, quintal   | 10 00          | —             |
| 5                                      | Beer (†):  |                |               | 2.              | In other receptacles ..   | 6 00           | —             |
| a                                      | In casks or barrels .....  | 12 00          | 3 00          |                 | Fish oils prepared for medicinal purposes, when mixed with other substances are dutiable as medical compounds.  |                |               |
| b                                      | In bottles .....   | 20 00          | 3 00          | b               | Olive .....   | 15 00          | —             |
| 6                                      | Spirits (†):   |                |               | c               | Lined oil: (*)  | 26 00          | —             |
| a                                      | Pure, in casks or barrels (2) .. hectolitre  | 60 00 (2)      | —             | 1.              | Boiled .....  | 24 00          | —             |
|  |  |                |               | 2.              | Other .....   | 24 00          | —             |
|  |  |                |               | d               | Cotton-seed oil (C) .....   | 4 00           | —             |
|  |  |                |               | e               | Cocoa oil .....   | Free.          | —             |
|  |  |                |               | f               | Palm oil .....  | 24 00          | —             |
|  |  |                |               | g               | Castor oil .....  | 10 00          | —             |
|  |  |                |               | h               | Not specially mentioned ..  | 24 00          | 24 00         |
|  |  |                |               | 8               | Benzine .....   | 24 00          | 24 00         |
|  |  |                |               |                 | Benzol, toluol, xylol, .....  |                |               |
|  |  |                |               |                 | Benzol and other coal-tar oils, light and limpid, for use as raw materials in the manufacture of artificial organic colors or of varnishes, lacquers, and similar products (2) .. | —              | 5 00(A)       |
|  |  |                |               | 10              | Oil of turpentine .....   | 8 00           | 3 00          |

(\*) On aerated waters there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture. For the purpose of the surtax a hectolitre shall be considered equal to a quintal, which forms the basis for the collection of the import duty. The internal tax of manufacture is 4 lire per quintal.

(†) Natural wines exceeding 12 degrees in strength shall, in addition to the duty proper on wines, pay the duty and surtax on the alcohol in excess of that limit at the rate of 1 litre of anhydrous alcohol per degree and per hectolitre. If the alcoholic strength exceeds 12 but not 15 degrees, the duties on the alcohol shall be levied in proportion on fractions of a tenth of a degree; fractions of less than a tenth of a degree are ignored; if the alcoholic strength exceeds 15 degrees, the same duties shall be levied, fractions of a degree not below a tenth being reckoned as a full degree.

On natural wines admitted at the conventional duty, the duty and surtax on alcohol is levied in addition to the conventional duty at the rate of 1 litre of anhydrous spirit per hectolitre, and for every degree of alcoholic strength beyond 15°, fractions not exceeding 1/10° being ignored but those exceeding 1/10° being reckoned as a full degree.

The alcoholic strength of sweet wines, containing more than 1% of non-fermented sugar, in which the total quantity of sugar (represented by the sugar present, and the sugar contained in the alcohol contained in the wine) exceeds 36%, is calculated by adding to the alcohol contained in the wine the alcohol corresponding to the sugar present (sugar x 0.63).

(†) On beer, whether in casks, barrels or bottles, there is levied in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture, according to the July ascertainment of alcoholic and alcoholic strength of the beer. At the July ascertainment of the alcoholic strength of the beer, the duty is levied on the basis of 16 degrees.

The internal tax of manufacture is 1 lira 20 centesimi per degree and per hectolitre.

(†) On spirits beyond the duty, the surtax of manufacture must be paid equal to the internal tax of manufacture.

The surtax of manufacture on sweetened or flavoured spirits, including cognac, even when in bottles, can in no case be calculated on an alcoholic strength inferior to 70°. When the Customs have reason to believe that the alcoholic strength of the spirit exceeds 70°, they can have the same analysed and if the alcoholic strength exceeds 70°, the surtax is to be collected on the actual strength ascertained. The internal tax of manufacture of spirits is fixed at 270 lire per hectolitre of anhydrous alcohol at a temperature 15.56° by centesimal thermometer.

(2) The importation of foreign alcohol of a strength less than 95° of the official centesimal alcoholometer is prohibited.

(\*) This duty was raised from 30 to 50 by a Decree of Sept. 27, 1910.

(\*) The importation of foreign alcohol of a strength less than 95° of the official centesimal alcoholometer is prohibited.

(\*) These duties were raised from 60 to 75 by a Decree of Sept. 27, 1910.

(\*) This duty was raised from 15 to 25 by a Decree of Sept. 27, 1910.

(\*) Cherry brandy and absinthe proceeding from Switzerland are admitted at the rate of the treaty of July 13, 1904, at the following reduced rates, but in a quantity not exceeding 200 hectolitres per annum in the case of cherry brandy and 400 hectolitres in the case of absinthe:

|    |  |                         |
|----|--|-------------------------|
| 1. | In casks and barrels .....                                     | 25 lire per hectolitre. |
| 2. | In bottles of more than half but not exceeding one litre ..... | 25 " " hundred.         |
| 3. | In bottles of one-half litre or less ..                        | 15 " "                  |

The surtax is levied at the rate of 70° per hectolitre, without regard to the real alcoholic strength.

The origin of these Swiss products must be proved by proper certificates of origin.

(†) Earthen oil exclusively destined for the manufacture of soap may be admitted at the rate of 4 lire per quintal after being denatured in the manner prescribed by the Minister of Finance and upon compliance with the rules and conditions which, besides denaturing, the Minister is empowered to lay down in order to prevent the oil admitted at the reduced rate being used in any way or to any extent for purposes other than soap making.

(9) On seed oils of all kinds, whether pure or mixed in whatever proportion with olive or other oils, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on seed oils. The internal tax of manufacture on seed oils is fixed at 15 lire per quintal.

(9) Under the treaty with Austria-Hungary, coal-tar oils, in order to be dutiable at the conventional rate, must be denatured at the cost of the interested party, by means of special substances to be decided on by common agreement according to the different industries.

| SPIRITS, BEVERAGES AND OILS.—con.   |         | Import Duties. |                 | No. and letter.  | Goods.  | Import Duties. |               |
|---|---------|----------------|-----------------|--|---------|----------------|---------------|
| and other.  | Goods.  | General.       | Conventional.   |  |         | General.       | Conventional. |
|   |         | Lire c.        | Lire c.         |  |         | Lire c.        | Lire c.       |
| 11 Mineral, resins and tar oils not specially mentioned: (a)  |         |                |                 | 23 Cocoa: a In the bean.....   | quintal | 30 00          | —             |
| a Heavy.....  | quintal | 8 00           | (b) 8 00 (Rus)  | b Pounded, ground, or in paste.....  | "       | 125 00         | 60 00         |
| Residues from the distillation of mineral oils: (c).....  | quintal | —              | 0 20 (R)        | 24 Cocoa butter.....   | "       | 30 00          | —             |
| b Other.....  | quintal | 24 00          | (b) 16 00 (Rus) | 25 Chocolate.....  | "       | 200 00         | (c) 90 00     |
| 12 Volatile oils or essences: (10):   |         |                |                 | 26 Cloves.....   | "       | 250 00         | —             |
| a Of rose.....  | kilog.  | 40 00          | 20 00 (F)       | 27 Cloves.....   | "       | 250 00         | —             |
| b Of lemon, cedar, &c. (agrumi).....  | "       | 1 50           | —               | 28 Pepper and pimento.....   | "       | 200 00         | —             |
| c Of cloves.....  | "       | 7 50           | 7 50            | Red pepper.....  | "       | —              | 80 00 (Sp)    |
| d Of mint.....  | "       | 3 00           | 3 00            | 29 Tea.....  | "       | 400 00         | —             |
| e Not specified.....  | "       | —              | —               | 30 Vanilla.....  | kilog.  | 450 00         | —             |
| The duty on volatile oils or essences shall be levied without deducting the weight of immediate receptacles.  |         |                |                 | 31 Saffron.....  | "       | 20 00          | —             |
| 15 Yeasts.....  | quintal | 12 00          | —               | 32 Nutmegs: a With shell.....  | quintal | 180 00         | —             |
| Diamant.....  | "       | —              | Free (A)        | b Without shell.....   | "       | 300 00         | —             |
| 14 Ice.....   | "       | Free.          | —               | 33 Mustard: Liquid, in powder or prepared.....   | quintal | 11 00          | 8 00 (F)      |
| II.—COLONIAL GOODS, GROCERIES AND TOBACCO.  |         |                |                 | 35 Tobacco: a In leaves or stalks.....   | "       | 27 50          | 25 00 (F)     |
| 5 Coffee: (11)  |         |                |                 | b Manufactured:  |         |                |               |
| a Raw.....  | quintal | 150 00         | 130 00          | 1. Manila and Havana cigars, imitation Havana cigars, and cigarettes ("spaghetto").....  | kilog.  | 85 00          | —             |
| b Roasted.....  | "       | 207 00         | —               | 2. Of any other quality.....   | "       | 55 00          | —             |
| 6 Chicory and all other substitutes for coffee:   |         |                |                 | 36 Juice of tobacco.....   | "       | Prohibited.    | —             |
| a Dried.....  | "       | Free.          | Free.           |  |         |                |               |
| b Ground or only roasted (c).....   | quintal | 15 00          | 8 00            | 17 Acids: a 1. Acetic, impure.....   | quintal | 2 00           | —             |
| Roasted molasses.....   | "       | —              | (b) 6 00 (S)    | Impure acetic acid includes crude pyroligneous acid and acetic acid, be it or not limpid as water, containing substances of an empyreumatic or bituminous smell, proceeding from the distillation of wood, and having less than 50% of total acidity, calculated as acetic acid.   |         |                |               |
| 7 Molasses.....   | "       | 10 00          | —               | 2. Pure acetic, containing in weight anhydrous acetic acid, namely:  |         |                |               |
| Molasses of a purity not less than 65 (based on the percentage of saccharose in the dry substance) is to be subject to the same customs treatment as sugar of the second class. Sugar-cane molasses for the manufacture of coffee substitutes is admitted free of duty, subject to compliance with the regulations laid down by the Minister of Finance.  |         |                |                 | a 10% or less.....   | quintal | 2 00           | —             |
| 8 Sugar:  |         |                |                 | b More than 10% but less than 30%.....   | "       | 6 00           | —             |
| a Of first class.....   | quintal | 99 00          | —               | c 30% or more, but less than 50%.....  | "       | 10 00          | —             |
| Sugar shall be considered as of first class when on being refined it yields more than 94%. The yield is calculated by deducting from the saccharose percentage, the proportion of soluble ashes multiplied by 5. Sugars mixed with materials of a nature to decrease the yield shall also be considered as of the first class. The surtax on the internal tax of manufacture on sugar of the first and second class is fixed at 140 lire per quintal. |         |                |                 | d 50% or more, but less than 70%.....  | "       | 14 00          | —             |
| b Of second class.....  | quintal | 88 00          | —               | e 70% or more, but less than 90%.....  | "       | 18 00          | —             |
| 9 Glucose: a Solid.....   | "       | 40 00          | —               | f 90% or more, but less than 98%.....  | "       | 20 00          | —             |
| b Liquid.....   | "       | 30 00          | —               | g 98% or more (acetic acid glacial).....   | "       | 22 00          | —             |
| Solid and liquid glucose are liable, over and above the customs duty, to the surtax of manufacture at a rate equal to the respective internal tax of manufacture. The internal tax of manufacture on glucose is established as follows: Liquid glucose 40 lire and solid glucose 80 lire per quintal.   |         |                |                 | Pure acetic acid which is liable over and above the customs duty, to the surtax of manufacture at a rate equal to the internal tax of manufacture, according to the quantity of anhydrous acetic acid contained therein. The internal tax on the production of pure acetic acid, and on the rectification of impure acetic acid is established as follows: |         |                |               |
| 10 Sweetmeats and preserves with sugar or honey.....  | quintal | 125 00         | (c) 100 00      | Pure acetic acid containing anhydrous acetic acid, namely: a 10% or less, 15 lire per quintal.   |         |                |               |
| 11 Tea biscuits.....  | "       | 60 00          | —               | b More than 10, but less than 30%, 51 lire per quintal; 30% or more, but less than 50%, 90 lire per quintal; 50% or more, but less than 70%, 126 lire per quintal; 70% or more, but less than 90%, 162 lire per quintal; c 90% or more, 180 lire per quintal.  |         |                |               |
| Farineous milk food containing not more than 33% of added sugar (d).....  | quintal | —              | 33 00 (S)       | a Argemone.....  | quintal | 4 00           | —             |
| 12 Syrups: For beverages.....   | "       | 60 00          | —               | b Benzoin.....   | "       | 16 00          | 10 00         |
| Syrups in which medicinal substances enter shall be classed as medicinal compounds.   |         |                |                 | d Boric: 1. Crude.....   | "       | Free.          | —             |
| (b) Under the treaty with Roumania, to be admitted at the Conventional rate, residues from the distillation of mineral oils shall fully comply with the following conditions:   |         |                |                 | 2. Refined.....  | quintal | 7 00           | —             |
| 1. They must be viscous and of a blackish color.  |         |                |                 | e Carbonic.....  | "       | 10 00          | —             |
| 2. Their specific gravity must be greater than 0.935 at a temperature of 15° of the centesimal thermometer.   |         |                |                 | f Citric.....  | "       | 50 00          | —             |
| 3. They must not contain more than 20% (by volume) of products distilling below 310°C., these products having a specific gravity not less than 0.855 at 15°C.   |         |                |                 | g Chlorhydric.....   | "       | 1 00           | —             |
| 4. Their flashing point (determined by the Martens-Pensky apparatus) must not be lower than 100°C. or higher than 150°C.  |         |                |                 | h Phenic.....  | "       | 10 00          | 10 00         |
| 5. They must contain, in a proportion exceeding 15%, tarry or resinous matter precipitated by concentrated sulphuric acid (66° B.).   |         |                |                 | i Phosphoric.....  | "       | 10 00          | —             |
| No statistical duty is to be levied on the above residues.  |         |                |                 | j Gallic and pyrogallie.....   | "       | 10 00          | —             |
| (10) On alcoholic essences of rum, cognac or the like containing spirit levied. In addition to the duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 0.57 lire of anhydrous alcohol to each kilo of essence, including the immediate receptacles, the amount of this surtax is 1 lira 14 centesimi per kilo.  |         |                |                 | k Puregalic.....   | "       | —              | 10 00 (A)     |
| (11) The Decree of May 13, 1917, provides that a consumption duty of 50 lire per quintal on raw coffee, and of 70 lire per quintal on roasted coffee, shall be levied. These duties are payable in addition to the customs duties.  |         |                |                 | l Greases and fats before the point of solidification at a temperature of more than 40 but less than 48°C.....   | quintal | 4 00           | —             |
| (12) On prepared chicory, as well as on all other substances which can be used as substitutes for prepared chicory and coffee, there is levied, in addition to the import duty, a surtax of manufacture equal to the internal tax of manufacture on chicory. The internal tax of manufacture is fixed at 80 lire per quintal.   |         |                |                 | m Lactic.....  | "       | 25 00          | —             |
| (13) In virtue of the treaty with Switzerland, only roasted molasses re-entred in packets as a substitute for coffee, is admitted at the rate of 1 lire.  |         |                |                 | n Nitric.....  | "       | 1 50           | —             |
| (14) Agreement with France. The duty of 100 lire is, under the treaty with Switzerland, also applicable to preserves and sweetmeats containing sugar.   |         |                |                 | o Oleic (oleum).....   | "       | 4 00           | —             |
| (15) Under the treaty with Switzerland, in taxing farineous milk food a account is to be taken of the sugar naturally contained in the milk; the importer shall have the right to pay, in lieu of the fixed duty of 3 lire, the duty on wheaten flour, plus the duty on the quantity of sugar contained in the product.   |         |                |                 | p Oxalic.....  | "       | 10 00          | 10 00         |
|   |         |                |                 | q Salicylic.....   | "       | 80 00          | —             |
|   |         |                |                 | r Sulphuric.....   | "       | 0 50           | —             |
|   |         |                |                 | s Sulphurous.....  | "       | 10 00          | —             |
|   |         |                |                 | t Stearic.....   | "       | 8 00           | (a) 8 00      |
|   |         |                |                 | u Tannic.....  | "       | Free.          | —             |
|   |         |                |                 | 1. Impure.....   | quintal | 10 00          | 10 00         |
|   |         |                |                 | 2. Pure.....   | "       | 10 00          | 10 00         |
|   |         |                |                 | a Tartaric.....  | "       | 10 00          | 10 00         |
|   |         |                |                 | b Not specially mentioned.....   | "       | 10 00          | 10 00         |
|   |         |                |                 | 3. Ammoniac.....   | "       | 5 00           | —             |
|   |         |                |                 | 38 Hydrate of baryta:  |         |                |               |
|   |         |                |                 | a Crystallised.....  | "       | 4 50           | —             |
|   |         |                |                 | b Fused or anhydrous.....  | "       | 8 00           | —             |
|   |         |                |                 | Anhydrous baryta shall be classed as such even if it has not been deprived of all the water of crystallisation.  |         |                |               |
|   |         |                |                 | 40 Magnesia, calcined or caustic:  |         |                |               |
|   |         |                |                 | a Impure:  |         |                |               |
|   |         |                |                 | 1. For use in metallurgy, of a gray brown colour and containing not less than 5% of ferric oxide.....  | "       | Free.          | —             |
|   |         |                |                 | The Minister of Finance has the power of determining that the destination for use in metallurgy shall be assured.  |         |                |               |
|   |         |                |                 | (c) The duty of 90 lire is, under the treaty with Switzerland, also applicable to cocoa containing milk.   |         |                |               |
|   |         |                |                 | (d) Under the treaty with Austria-Hungary and Germany the duty of 8 lire is also applicable to stearine and palmitine.   |         |                |               |



| No. and letter. | Goods.   | Import Duties.   |  | No. and letter. | Goods.   | Import Duties.           |               |  |
|-----------------|--|--|--|-----------------|--|--------------------------|---------------|--|
|                 |  | General.   | Conventional.  |                 |  | General.                 | Conventional. |  |
|                 | by the Customs authorities in the manner prescribed by him.  | Lire c. <td>Lire c.<td></td><td></td><td>Lire c.<td>Lire c.</td></td></td> | Lire c. <td></td> <td></td> <td>Lire c.<td>Lire c.</td></td> |                 |  | Lire c. <td>Lire c.</td> | Lire c.       |  |
|                 | 2. Other . . . . . quintal   | 25 00  | —  | 66              | Salts of tin . . . . . quintal   | 10 00                    | 10 00         |  |
|                 | b Pure . . . . . quintal   | 50 00  | —  |                 | Perchloride of tin, liquid and dry (salts of tin—"cinnaur") . . . . . quintal  | —                        | 4 00 (G) (S)  |  |
| 41              | Castile potash . . . . . quintal   | 2 00   | 2 00   | 67              | Salts of thorium, cerium, zirconium kilog.   | 5 00                     | —             |  |
| 42              | " soda . . . . . quintal   | 2 00   | —  | 68              | Bromine . . . . . quintal  | Free.                    | Free.         |  |
| 43              | Oxides:  |  |  | 69              | Iodine . . . . . quintal   | 100 00                   | —             |  |
|                 | a Alumina, hydrated (pure alumina) . . . . . quintal   | 4 00   | (b) 4 00   | 70              | Phosphorus, white or red . . . . . quintal   | 100 00                   | —             |  |
|                 | b Of iron . . . . . quintal  | 4 00   | —  |                 | Phosphorus intended for the manufacture of all kinds of matches shall be allowed to enter free, subject to compliance with such regulations as the Minister of Finance shall establish with the view of controlling its entry into the factories. The importation of phosphorus intended for any other purpose is subject to the authorisation of the Minister of Finance, and to the observance of such special regulations as he shall establish for this purpose.   |                          |               |  |
|                 | c Of lead . . . . . quintal  | 8 00   | —  | 71              | Alcohol amyl . . . . . hectolitre  | 30 00                    | —             |  |
|                 | d Of tin . . . . . quintal   | 8 00   | —  | 72              | " methylated . . . . . hectolitre  | 30 00                    | —             |  |
|                 | e Of zinc . . . . . quintal  | 5 00   | 5 00   | 73              | Glycerine . . . . . quintal  | 10 00                    | 4 00          |  |
| 44              | Carbonates:  |  |  | 74              | Nitrobenzine, raw . . . . . quintal  | 4 00                     | —             |  |
|                 | a Of barium . . . . . quintal  | 2 00   | —  | 75              | Ether (f) . . . . . quintal  | 90 00                    | —             |  |
|                 | b Of magnesia (c) . . . . . quintal  | 25 00  | —  | 76              | Acetone . . . . . hectolitre   | 40 00                    | —             |  |
|                 | c Of lead . . . . . quintal  | 8 00   | —  | 77              | Chloroform (f) . . . . . quintal   | 90 00                    | —             |  |
|                 | d Of potash . . . . . quintal  | 0 50   | —  | 78              | Acetate of impure lime . . . . . quintal   | 1 00                     | —             |  |
|                 | e Of soda . . . . . quintal  | 0 50   | 0 50   | 79              | Acetates and pyrogallites, not specially mentioned . . . . . quintal   | 4 00                     | —             |  |
| 45              | Bromides . . . . . quintal   | 50 00  | —  |                 | Acetates of barium, of lime, of potash and of soda . . . . . quintal   | —                        | 4 00 (G)      |  |
| 46              | Iodides . . . . . quintal  | 50 00  | —  | 80              | Citrate of lime . . . . . quintal  | 10 00                    | 10 00         |  |
| 47              | Chlorides:   |  |  | 81              | Prussiate of potash, yellow and red . . . . . quintal  | Free.                    | Free.         |  |
|                 | a Of lime, of potash, and of soda (hypochlorides) . . . . . quintal  | 4 00   | —  | 82              | Salicylates, excepting alkaloidal salicylates . . . . . quintal  | 80 00                    | 80 00         |  |
|                 | b Of calcium . . . . . quintal   | 1 00   | —  |                 | 83 Tartar, crude, scrapings of casks . . . . . quintal   | Free.                    | —             |  |
|                 | c Of magnesium . . . . . quintal   | 1 00   | —  | 84              | Dregs of wine . . . . . quintal  | 4 00                     | —             |  |
|                 | d Of potassium . . . . . quintal   | Free.  | —  | 85              | Creson of tartar . . . . . quintal   | Free.                    | Free.         |  |
|                 | e Of mercury (corrosive sublimate) . . . . . quintal   | 30 00  | —  | 86              | Aniline and its salts . . . . . quintal  | 10 00                    | 10 00         |  |
| 48              | Sea and rock salt . . . . . quintal  | Prohibited.  | —  | 87              | Naphthaline . . . . . quintal  | 10 00                    | 10 00         |  |
|                 | The free importation of salt is authorised into the Islands not subject to the monopoly.   |  |  | 88              | Casein . . . . . quintal   | 10 00                    | 10 00         |  |
|                 | Every mixture of soluble salts in which chlorine enters in a proportion greater than 15% and sodium in a proportion greater than 8% is considered as salt. |  |  | 89              | Saccharin . . . . . kilog.   | 10 00                    | —             |  |
| 49              | Salts extracted from mineral waters from the springs, for hygienic and curative purposes (d) . . . . . quintal   | 10 00  | (e) —  |                 | The importation of saccharin is only permitted when intended for pharmaceutical purposes, and on compliance with the regulations prescribed by the Minister of Finance.  |                          |               |  |
|                 | Dittol of Darian, Franzensbad, Hall, Hailstein, Karlsbad, Marienbad, Zabace &c. quintal  | —  | 10 00 (A)  | 90              | Sugar of milk . . . . . quintal  | 60 00                    | —             |  |
| 50              | Chlorates and perchlorates of potash and soda . . . . . quintal  | 20 00  | —  | 91              | Alkaloids:   |                          |               |  |
| 51              | Chromates and bichromates of potash and soda . . . . . quintal   | 10 00  | 4 00   |                 | a Quinine salts . . . . . kilog.   | 12 00                    | 5 00          |  |
| 52              | Nitrates: a Of silver . . . . . kilog.   | 5 00   | 5 00   |                 | b Not specially mentioned, and their salts . . . . . kilog.  | 12 00                    | 5 00          |  |
|                 | b Of potash . . . . . quintal  | 3 00   | —  | 92              | Chemical manures . . . . . quintal   | Free.                    | —             |  |
|                 | c Of soda: 1. Crude . . . . . quintal  | Free.  | —  | 93              | Chemical products, n. s. m. 2. Oxalate (bi-oxalate) of potash: salts of strontia; cyanide of potassium; sulphide of arsenic (orpiment), yellow and red, not in powder; pure aluminium; salts of cadmium; oxide of copper; preparations for preventing scaling in boilers; oxide of antimony; benzoates; glazing for dressing tissues; citrate of iron; liver (fegato) of sulphur; phosphates; mastic, composed of nut or linseed oil and oxide or carbonate of lead; mastic, composed of resin, wax and ochre, employed for joining marble and similar materials, or for covering corks of bottles . . . . . quintal | 19 00                    | 10 00         |  |
|                 | 2. Refined . . . . . quintal   | 3 00   | —  |                 | 94   | Lignoric roots:          |               |  |
| 53              | Pernanganates of potash and soda . . . . . quintal   | 10 00  | 4 00   |                 | a Not pulverised . . . . . quintal   | Free.                    | —             |  |
| 54              | Sulphates: a Of aluminium and compounds . . . . . quintal  | 1 00   | —  |                 | b Pulverised . . . . . quintal   | 20 00                    | —             |  |
|                 | b Of ammonia . . . . . quintal   | Free.  | —  | 95              | Medicinal woods, roots, barks, leaves, lichens, flowers, herbs, fruits and seeds not specified:  |                          |               |  |
|                 | c Of barium . . . . . quintal  | 1 00   | 1 00   |                 | a Not pulverised . . . . . quintal   | 3 00                     | —             |  |
|                 | d Of iron . . . . . quintal  | 2 00   | —  |                 | b Pulverised . . . . . quintal   | 30 00                    | —             |  |
|                 | e Of magnesia . . . . . quintal  | 1 50   | —  | 96              | Cassia and tamarinds in the natural state (a) . . . . . quintal  | 7 00                     | —             |  |
|                 | f Of manganese . . . . . quintal   | 5 00   | —  | 97              | Manna, raw or in sticks . . . . . quintal  | 10 00                    | —             |  |
|                 | g Of potash . . . . . quintal  | Free.  | Free.  | 98              | Camphor:   |                          |               |  |
|                 | h Of copper . . . . . quintal  | 2 00   | —  |                 | a Raw . . . . . quintal  | Free.                    | —             |  |
|                 | i Of soda . . . . . quintal  | 0 50   | —  |                 | b Refined . . . . . quintal  | 25 00                    | 25 00         |  |
|                 | l Of zinc . . . . . quintal  | 2 00   | —  | 99              | Peels:   |                          |               |  |
| 55              | Sulphides:   |  |  |                 | a Of acid fruits, fresh or dried . . . . . quintal   | Free.                    | —             |  |
|                 | a Of carbon . . . . . quintal  | 10 00  | 10 00  |                 | b Of cinchona:   |                          |               |  |
|                 | b Of mercury (cinabar or vermilion), . . . . . quintal   | 100 00   | 80 00  |                 | 1. Not pulverised . . . . . quintal  | Free.                    | —             |  |
|                 | c Of potash and of soda . . . . . quintal  | 10 00  | 4 00   |                 | 2. Pulverised . . . . . quintal  | 20 00                    | —             |  |
| 56              | Sulphites, bisulphites and hyposulphites of calcium, of potash and of soda . . . . . quintal   | 5 00 [O]   | 10 00 [O]  | 100             | Juices:  |                          |               |  |
| 57              | Silicates of potash and soda:  |  |  |                 | a Of orange . . . . . quintal  | Free.                    | —             |  |
|                 | a Liquid or in solution . . . . . quintal  | 0 50   | —  |                 | b Citron and lemon . . . . . quintal   | —                        | —             |  |
|                 | b Solid . . . . . quintal  | 1 20   | —  |                 | 1. Raw . . . . . quintal   | —                        | —             |  |
| 58              | Borax or borate of soda . . . . . quintal  | 5 00   | —  |                 | 2. Concentrated . . . . . quintal  | —                        | —             |  |
| 59              | Carbide of calcium . . . . . quintal   | 10 00  | 4 00   |                 | a Of liquorice . . . . . quintal   | 10 00                    | —             |  |
| 60              | Ammoniacal salts, not specially mentioned . . . . . quintal  | 10 00  | —  |                 | d Of aloe . . . . . quintal  | 10 00                    | —             |  |
| 61              | Salts of antimony . . . . . quintal  | 15 00  | —  |                 | e Of other medicinal plants not specified . . . . . quintal  | 10 00                    | —             |  |
| 62              | Salts of silver, not otherwise mentioned . . . . . kilog.  | 5 00   | —  | 101             | Antiseptic cotton and wadding . . . . . quintal  | 10 00                    | 10 00         |  |
| 63              | Salts of bismuth . . . . . quintal   | 100 00   | —  |                 |  |                          |               |  |
| 64              | Salts of mercury, not otherwise mentioned . . . . . quintal  | 100 00   | —  |                 |  |                          |               |  |
| 65              | Salts of gold and platinum . . . . . kilog.  | 10 00  | —  |                 |  |                          |               |  |

(d) Under the treaty with Germany, gelatinous alumina is to be classed in No. 43.

(e) Carbonate of magnesia manufactured in the Valley of Ledro is admitted, in virtue of the treaty with Austria-Hungary, at the rate of 15 lire per quintal, up to an annual quantity of 220 quintals gross, and on condition that the origin of the product be proved by certificates issued by the competent authorities.

(f) The importation of salts of mineral and spring waters for health or curative purposes, containing more than 25% of chloride of sodium is subject to compliance with the formalities laid down by the Minister of Finance in reference to the control of the trade in salts and saline mixtures for health or curative purposes. Said salts containing more than 25% of sodium chloride will be liable, over and above the customs duty, to the surtax at a rate equal to the tax affecting the internal production. According to Art. 4 of Law No. 329, of July 3, 1904, modified by Law No. 207, of May 17, 1906, the salts and saline mixtures extracted from mineral waters are dutiable at the same rate as salt for industrial purposes sold to the public (i.e. 12 lire per quintal) on the quantity of chloride of sodium which they contain.

(g) For salts containing not more than 25% of chloride of sodium the duty of 10 lire is fixed by the treaty with Germany.

(h) These duties are obviously incorrect. They would appear by inadvertence to be transposed, so that the duty should really be 10 lire under the general tariff and 5 lire under the conventional tariff.

(i) Ether and chloroform are dutiable without deducting the weight of the immediate receptacles.

(j) Chemical products not specially mentioned containing alcohol or in the manufacture of which alcohol is used, will be liable, over and above the customs duty, to the surtax in respect of the quantity of alcohol imported therefor or used in manufacturing same. The amount of this surtax shall be fixed by the Minister of Finance with the advice of the Board of Customs experts.

(k) On tamarinds containing more than 28% of sugar (calculated as inverting sugar) there shall be levied, in addition to the Customs duty on the tamarinds, the Customs duty and the surtax on sugar of the second class assessed on the quantity of contained sugar exceeding the said limit.

| No. and<br>Letter. | Chemical Products, Medicinal Goods, Resins and<br>Perfumery—continued.<br>Goods. | Import Duties.<br>General. Conventional.<br>Lira c. Lira c. |               |
|--------------------|--|---|---------------|
|                    |  | General.  | Conventional. |
| 102                | Medicinal articles not specified (b), quintal                                    | 10 00   | 10 00 (G)     |
|                    | Poppy pure; hop extract; terpene   | —   | 10 00 (G)     |
| 103                | Medicinal compounds not specified (b), quintal                                   | 120 00  | 10 00 (G)     |
|                    | Camphorated oil  | —   | 10 00 (G)     |
|                    | Pastilles, pills, granules and capsules  | quintal   | 100 00 (F)    |
|                    | Wine, syrups, elixirs  | —   | 40 00 (F)     |
|                    | Other  | —   | 60 00 (F)     |

(b) All substances which, on their immediate wrappers or otherwise, indicate that they possess medicinal properties are considered as compound medicines. Medicinal compounds include medicinal drugs mixed together, or mixed with pulp, juice or extracts, or moistened or liquidified with syrups, mucilage, spirits &c. whether such mixtures occur in the form of powder or dry paste, or whether in a moist or liquid state. Medicinal compounds also include artificial balsams and the effervescent citrates of magnesia and lithium.

The duty on medicinal compounds is levied without deduction for the weight of the immediate receptacles.

|     |  |            |           |
|-----|--|------------|-----------|
| 104 | Perfumery:   |            |           |
|     | a Aromatic alcohol (f), quintal  | 115 00 (d) | —         |
|     | b Non-alcoholic  | 100 00     | 50 00 (F) |
|     | The duty on perfumery is payable without deducting the weight of the immediate receptacle.   |            |           |
| 105 | Paraffin, solid  | 15 00      | —         |
| 106 | Ceresin (paraffin) (e)   | 15 00      | (e) 8 00  |
| 107 | Vaseline: a Natural  | 30 00      | —         |
|     | b Artificial   | 2 00       | —         |
| 108 | Vegetable tar  | 2 00       | —         |
| 109 | Gums, resins and resinous gums:  |            |           |
|     | a Colophony and Greek pitch  | 2 00       | —         |
|     | b Other: 1. Native, raw  | 2 00       | —         |
|     | 2. Not specified   | 30 00      | —         |
| 110 | Sealing wax  | 8 00       | 7 00 (F)  |
| 111 | Soap: a Common (f)   | 40 00      | 35 00 (F) |
|     | b Prepared with glycerine (f)  | 60 00      | —         |
| 112 | Cart and machine grease:   |            |           |
|     | a Containing heavy mineral oils  | 8 00       | —         |
|     | b Cart-grease of every kind containing mineral oil of specific weight greater than 0.875 in a proportion not exceeding 15% quintal | —          | 6 00 (A)  |
|     | c Containing other mineral oils  | 30 00      | 5 00      |
|     | d Other  | 8 00       | Free (A)  |
|     | Composed of oil of resin and lime  |            |           |
| 113 | Candles: a Of stearine   | quintal    | 10 00     |
|     | b Of paraffin  | 20 00      | —         |
|     | Stearine candles mixed with more than 30% of paraffin are dutiable as paraffin candles.  |            |           |
| 114 | Matches (A): a Of wood   | quintal    | 10 00     |
|     | b Of stearine, wax and the like  | 15 00      | —         |
| 115 | Manifes for incandescent lamps prepared with salts of rare metals, whether calcined or treated with collodion or not               | 5 00       | —         |
| 116 | Gunpowder and other explosives (f):  |            |           |
|     | a Gunpowder: 1. Blasting   | quintal    | 150 00    |

(b) Medicinal articles and medicinal compounds, containing alcohol, or in the manufacture of which alcohol has been employed, shall, in addition to the ordinary duty, pay a surtax on the quantity of the alcohol contained therein on importation or used in their manufacture. The amount of this surtax shall be determined by the Ministry of Finance, with the advice of the Board of Customs experts.

(c) Alcoholic perfumery shall, in addition to the import duty, pay a surtax equal to the internal tax of manufacture, on the basis of 80 litres of anhydrous alcohol to 1 quintal of perfumery, including the weight of the immediate receptacles. The surtax has been fixed at 160 lire per quintal. The surtax of manufacture on alcohol shall be collected after deducting the weight of the immediate receptacles in the case of imports from countries entitled to the most favourable nation treatment, when the importer consents to abide by the ascertainment of such weight.

(d) This duty was raised from 100 to 115 by a decree of Sept. 27, 1916.

(e) Under the treaty with Austria-Hungary and Germany the duty, 8 lire, is applicable to wax, pure or mixed with paraffin.

(f) The Decree of May 12, 1877, imposes a manuf. taxing tax on soap of all kinds, whether solid, in paste, or liquid. This tax, which, in the case of imported soap, is leviable in addition to the customs duty, is fixed at the following rates: toilet and medicinal soaps 40 lire, and soaps of all other kinds 320 lire per quintal.

(g) Common soap similar in shape to toilet soap is dutiable as scented soap.

(h) Matches, besides the import duty, are liable to a surtax of manufacture equal to the internal tax of manufacture.

The surtax has been fixed at 1 centesmo per 30 matches of wax, wood or other materials, fine i.e. combined with paraffin stearine &c. and to the same surtax per 30 matches of wax, called *fine minutes* (*ascetiscicola*), or per 60 matches of wood or other materials, common, i.e. sulphured.

Matches with two inflammable ends shall be liable to double the surtax.

Note.—The Republic of San Marino, 20, 1916, gave to the State the right to import matches into Italy. The importation of the following articles into the kingdom is prohibited: (a) Any lighting (light) apparatus which can be used in place of matches; (b) Flint or fire stone for use with such apparatus; (c) Any articles which can be used in place of such apparatus or stone for the purpose of ignition.

(i) On blasting and sporting gun powder (manufactured with saltpetre, sulphur and charcoal), as well as all other explosives, there shall be levied, in addition to the duty, a surtax and also the internal tax of manufacture.

The tax on the manufacture of gunpowder or any other kind of explosive is established as follows:

|  |       |
|--|-------|
| Sporting powder and any other explosive for mines                                | L. c. |
| Blasting powder for mines and gunpowder not in use (that is, in a state of dust) | 125   |
| Blasting powder for mines and gunpowder not in use (that is, in a state of dust) | 50    |
| All other explosives for sporting or for loading firearms in general             | 250   |

| No. and<br>Letter. | Goods.  | Import Duties.<br>General. Conventional.<br>Lira c. Lira c. |               |
|--------------------|---|---|---------------|
|                    |   | General.  | Conventional. |
| 107                | 2. Sporting   | quintal   | 200 00        |
|                    | b Other explosives  | 180 00  | —             |
| 117                | Cartridges:   |   |               |
|                    | a Empty cartridges, without caps  | 60 00   | —             |
|                    | b Empty cartridges, with caps   | 160 00  | (a) 75 00     |
|                    | c Loaded cartridges   | 270 00  | (a) 200 00    |
|                    | Are also considered as loaded cartridges even those which, in lieu of gunpowder, contain any other kind of explosive. |   |               |
| 118                | Percussion and fulminating caps   | quintal   | 230 00        |
| 119                | Miners' fuses   | 50 00   | —             |
|                    | In addition to the duty on covering (b).  |   |               |

#### IV.—COLORS AND MATERIALS FOR DYEING AND TANNING.

|     |   |   |            |
|-----|---|---|------------|
| 120 | Wood for dyeing and tanning:  |   |            |
|     | a Not ground  | quintal   | Free.      |
|     | b Ground  | 2 00  | —          |
| 121 | Roots, barks and fruits for dyeing and tanning:                           |   |            |
|     | a Not ground  | Free.   | Free.      |
|     | b Ground  | 2 00  | —          |
| 122 | Starch:   |   |            |
|     | a Not ground  | Free.   | Free.      |
|     | b Ground  | 2 00  | —          |
| 123 | Leaves, lichens, flowers and herbs for dyeing and tanning not mentioned:  |   |            |
|     | a Not ground  | Free.   | Free.      |
|     | b Ground  | 2 00  | —          |
| 124 | Gambier and catechu   | Free.   | —          |
| 125 | Indigo  | —   | (c)        |
| 126 | Coal in eal and kermes  | —   | —          |
| 127 | Coloring extracts from dye-woods, and other dyeing materials of all kinds | quintal   | 12 50      |
|     | 128   | Umbel earths in the natural state                                   | Free.      |
|     | 129   | Colored earths (boles, ochres) natural or artificial, not mentioned | 4 00       |
|     | 130   | Colors derived from tar or other bituminous substances (d):         |            |
|     | a Dye   | Free.   | Free.      |
|     | b In paste or liquid  | —   | —          |
|     | 131   | Colors, not specially mentioned                                     | 12 50      |
|     | 132   | Varnish:  |            |
|     | a Spirituous (f)  | 45 00 (p)   | —          |
|     | b Non-alcoholic   | —   | —          |
|     | 1. Containing mineral oils  | 30 00   | —          |
|     | 2. Other  | 30 00   | 30 00      |
| 133 | Pencils:  |   |            |
|     | Not sheathed:   |   |            |
|     | a Colored pastels   | 100 00  | 100 00     |
|     | 2. Other  | 50 00   | 10 00 (F)  |
|     | With polished or varnished sheath:  | 100 00  | —          |
|     | 1. Dito, including white  | —   | 50 00 (G)  |
|     | 2. Not including white  | —   | 100 00 (G) |
|     | Of all other kinds  | 50 00   | 50 00      |
| 134 | Ink: a Printing ink   | 15 00   | 12 00      |
|     | b Of all other kinds  | 15 00   | 15 00      |
| 135 | Shoe blacking:  |   |            |
|     | 1. In boxes, jars or similar receptacles                                  | 12 00   | —          |
|     | 2. In other receptacles   | 8 00  | —          |
| 136 | Blacks:   |   |            |
|     | a Bone black  | 0 50  | 0 50       |
|     | b Lump black  | 8 00  | —          |
|     | c Blacks not specified  | 5 00  | —          |

(a) Agreement with France.

(b) The weight of the covering taken as 2-3rds of total weight paying the specific duty of 50 lire.

(c) In virtue of the treaty with Germany, synthetic indigo cannot be liable to 10 lire or higher duties than are leviable on natural indigo.

(d) According to the treaty with Germany, colors extracted from tar by means of sulphuric acid, sulphur or sulphides are classified under No. 130 a and b. Under the treaty with Switzerland, tar dyes (aniline, naphthalene, resorcin, anthra-line dyes; vital dyes) are included under No. 130 even when they contain substances (e.g., chloride of sodium, in a proportion not exceeding 50% acetic acid, dextrine, sulphate of sodium &c.) the price of which is a levy intended to reduce or fix their shade, to prevent their precipitation in the bath, or to give the dyes similar properties having the effect of increasing their utility. If in order to ascertain that the dyes do not contain more than 50% of chloride of sodium, an analysis should be necessary, the importers will be at liberty to at once remove the goods from the Customs, and to freely dispose of the same, upon making a deposit or furnishing bond for the amount of the monopoly price of the common salt, at the rate of 30 kilograms of salt for every 100 kilo. of dye. In case the analysis shows that the dye contains more than 50% of chloride of sodium, the monopoly price shall be charged on the quantity exceeding that limit.

(e) The duty of 10 lire is, in virtue of the treaty with Germany, also applicable to aniline lacs. By "aniline lacs" shall be understood the combination of aniline with aluminum and oxides of tin, lead or iron (without admixture of mineral oil or alcohol, in dry or moist paste).

(f) On alcoholic varnishes there is levied, in addition to the import duty, a surtax on the alcohol equal to the internal tax of manufacture, on the basis of 67 litres of anhydrous alcohol to a quintal of varnish on which the import duty is levied. The amount of the surtax is 134 lire per quintal.

(g) This duty was raised from 35 to 45 by a decree of September 27, 1910.

|  | Goods.  | Import Duties.<br>General.<br>Lira c. | Conventional.<br>Lira c. | No. and<br>letter. | Goods.                        | Import Duties.<br>General.<br>Lira c.             | Conventional.<br>Lira c. |
|--|---|---------------------------------------|--------------------------|--------------------|-------------------------------|---|--------------------------|
| V.—HEMP, FLAX, JUTE AND OTHER FIBROUS PLANTS<br>EXCEPTING COTTON (c) (f).  |   |                                       |                          |                    | c Other, of any kind (b)..... | Duty on<br>linen tissues<br>according to<br>kind. | —                        |
| 7 Hemp:  |   |                                       |                          |                    |                               |   |                          |
| a Raw and combed.....  | Free.   | —                                     | —                        |                    |                               |   |                          |
| 8 Flax:  |   |                                       |                          |                    |                               |   |                          |
| a Raw.....   | "   | —                                     | —                        |                    |                               |   |                          |
| b Combed.....  | "   | —                                     | —                        |                    |                               |   |                          |
| 9 Jute:  |   |                                       |                          |                    |                               |   |                          |
| a Raw.....   | "   | —                                     | —                        |                    |                               |   |                          |
| b Combed.....  | "   | —                                     | —                        |                    |                               |   |                          |
| 10 Vegetable fibre, not specially mentioned:   |   |                                       |                          |                    |                               |   |                          |
| a Raw.....   | "   | —                                     | —                        |                    |                               |   |                          |
| b Combed.....  | "   | —                                     | —                        |                    |                               |   |                          |
| 11 Cordage, rope and twine, even tarred:   |   |                                       |                          |                    |                               |   |                          |
| a Exceeding 2 millimetres in thickness<br>quintal  | 14 00   | —                                     | —                        |                    |                               |   |                          |
| b 2 millimetres in thickness and less ..<br>quintal  | 25 00   | —                                     | —                        |                    |                               |   |                          |
| 12 Yarns of linen, single:   |   |                                       |                          |                    |                               |   |                          |
| a Unbleached, measuring per kilo-<br>gramme:   |   |                                       |                          |                    |                               |   |                          |
| 1. Up to 7,000 metres.....quintal  | 14 00   | (g)                                   | —                        |                    |                               |   |                          |
| 2. More than 7,000 and up to 15,000<br>metres.....quintal  | 19 00   | 17 50                                 | —                        |                    |                               |   |                          |
| 3. More than 15,000 and up to<br>20,000 metres.....quintal   | 28 0  | 17 50                                 | —                        |                    |                               |   |                          |
| 4. More than 20,000 and up to<br>37,000 metres.....quintal   | 28 00   | 22 00                                 | —                        |                    |                               |   |                          |
| 5. More than 37,000 metres ..<br>quintal   | 28 00   | (g)                                   | —                        |                    |                               |   |                          |
| b Lye-washed or bleached.....  | Dutiable as<br>unbleached<br>yarn with an<br>increase of<br>25%.                    | —                                     | —                        |                    |                               |   |                          |
| Measuring per kilogramme:  |   |                                       |                          |                    |                               |   |                          |
| 1. From 7,000 to 20,000 metres....<br>quintal  | —   | 17 50 (A)                             | —                        |                    |                               |   |                          |
| 2. More than 20,000 and up to<br>37,000 metres.....quintal   | —   | 22 00 (A)                             | —                        |                    |                               |   |                          |
| 3. More than 37,000 metres....<br>quintal  | —   | 35 00 (A)                             | —                        |                    |                               |   |                          |
| Yarns, slightly blued or with another light tint which<br>disappears in washing, shall be considered as bleached.  |   |                                       |                          |                    |                               |   |                          |
| c Dyed.....  | Dutiable as<br>unbleached<br>yarn with an<br>increase of<br>26 lire per<br>quintal. | —                                     | —                        |                    |                               |   |                          |
| 13 Yarns of hemp, single.....  | Dutiable as<br>single yarns<br>of linen ac-<br>cording to<br>kind.                  | —                                     | —                        |                    |                               |   |                          |
| 14 Yarns of linen and of hemp, twisted....   | Dutiable as<br>single yarns<br>with an in-<br>crease of 17<br>lire per<br>quintal.  | —                                     | —                        |                    |                               |   |                          |
| 15 Yarns of jute:  |   |                                       |                          |                    |                               |   |                          |
| a Single:  |   |                                       |                          |                    |                               |   |                          |
| 1. Unbleached.....quintal  | 10 00   | —                                     | —                        |                    |                               |   |                          |
| 2. Lye-washed or bleached.. ..   | 12 50   | —                                     | —                        |                    |                               |   |                          |
| 3. Dyed.....   | 35 00   | —                                     | —                        |                    |                               |   |                          |
| b Twisted.....   | Dutiable as<br>single yarns<br>with an in-<br>crease of 17<br>lire per<br>quintal.  | —                                     | —                        |                    |                               |   |                          |
| 16 Shoemakers' thread.....quintal  | 110 00  | 80 00 (F)                             | —                        |                    |                               |   |                          |
| 17 Sewing thread of linen or hemp, on bob-<br>bins, in balls or otherwise prepared for<br>retail sale.....quintal  | 110 00  | —                                     | —                        |                    |                               |   |                          |
| 18 Nets.....   | Duty on<br>the compo-<br>nent thread<br>with an in-<br>crease of<br>10%.            | —                                     | —                        |                    |                               |   |                          |
| 19 Tissues of jute:  |   |                                       |                          |                    |                               |   |                          |
| a Unbleached, plain.....quintal  | 20 00   | —                                     | —                        |                    |                               |   |                          |
| b Velveteen.....   | 160 00  | (a) 100 00                            | —                        |                    |                               |   |                          |
| Jute carpets, even with cotton warp:   |   |                                       |                          |                    |                               |   |                          |
| 1. Velvet-like.....quintal   | —   | 60 00 (A)                             | —                        |                    |                               |   |                          |
| 2. Chenille carpets.....   | —   | 40 00 (A)                             | —                        |                    |                               |   |                          |
| (c) By virtue of the treaty with Switzerland, colored shades resulting from the natural color of the raw materials employed, as, for instance, the brownish or reddish tints of yarns manufactured from Egyptian cotton (maco) and the similar tints of tissues manufactured with such yarns, shall not be considered as dyed. |   |                                       |                          |                    |                               |   |                          |
| (f) In the classification of articles included in the Categories V., VI., VII. and VIII. woven fringes, even when knotted, are not taken into consideration.   |   |                                       |                          |                    |                               |   |                          |
| (g) In virtue of the treaty with Austria-Hungary, the duties leviable on unbleached linen yarns are not to exceed those on bleached yarns of the same category.  |   |                                       |                          |                    |                               |   |                          |
| (h) Agreement with France. Under the treaty with Germany, the duty of 100 lire shall also apply to linen cloth of all kinds.   |   |                                       |                          |                    |                               |   |                          |

(c) By virtue of the treaty with Switzerland, colored shades resulting from the natural color of the raw materials employed, as, for instance, the brownish or reddish tints of yarns manufactured from Egyptian cotton (mako) and the similar tints of tissues manufactured with such yarns shall not be considered as dyed.

(f) In the classification of articles included in the Categories V., VI., VII. and VIII. woven fringes, even when knotted, are not taken into consideration.

(g) In virtue of the treaty with Austria-Hungary, the duties leviable on unbleached linen yarns are not to exceed those on bleached yarns of the same category.

(h) Agreement with France. Under the treaty with Germany, the duty of 100 lire shall also apply to linen plaid of all kinds.



V.—HEMP, FLAX, JUTE AND OTHER FIBROUS PLANTS EXCEPTING COTTON—continued.

| No. and letter. | Goods.   | Import Duties.  |  | No. and letter. | Goods.  | Import Duties.   |   |
|-----------------|--|---|--|-----------------|---|--|---|
|                 |  | General.  | Conventional.  |                 |   | General.   | Conventional.   |
|                 |  | Libre c.  | Libre c.   |                 |   | Libre c.   | Libre c.  |
|                 | <i>d</i> Printed .....   |   |  |                 | <i>a</i> Bed and table linen, towels, and the like (a) (b) .....  |  |   |
|                 |  | Duty on bleached tissues with an increase of 80 lire per quintal. | —  |                 |   | Duty on the conventional tissue with an additional 10 %. | Duty on the conventional tissue with an additional 10 %.                    |
| 161             | Tissues of hemp (c) .....  | Duty on tissues of linen according to kind.                       | —  |                 | Handkerchiefs of tissues of linen, embroidered, only hemmed ..... | —  | Duty on the embroidered tissue with an addition of 15 lire per quintal (S). |
| 162             | Embroidered tissues (d) :  |   |  |                 |   |  |   |
|                 | <i>a</i> Chain-stitch .....  | 200 00  | —  |                 |   |  |   |
|                 |  | in addition to the duty on the respective tissue.                 | —  |                 |   |  |   |
|                 | <i>g</i> Lock-stitch .....   | 300 00  | —  |                 |   |  |   |
|                 |  | in addition to the duty on the respective tissue.                 | —  |                 |   |  |   |
| 163             | Cloth of linen and hemp :  |   |  |                 |   |  |   |
|                 | <i>a</i> Tanned, oiled and the like .....  | 30 00   | —  |                 |   |  |   |
|                 | Stout cloth of linen, hemp or jute, rendered waterproof by means of oil or tar (e) .....   | —   | 30 00 (A)  |                 |   |  |   |
|                 | Transmission belts and hose-pipes, impregnated with oil or other greasy substances, even with the addition of coloring substances .....  | —   | 30 00 (S)  |                 |   |  |   |
|                 | <i>b</i> Waxed (f) .....   | 60 00   | —  |                 |   |  |   |
|                 | <i>c</i> Emery cloth ("telo smerigliato") .....  | 45 00   | —  |                 |   |  |   |
| 164             | Hosiery and knitted goods :  |   |  |                 |   |  |   |
|                 | <i>a</i> Stockings, socks and gloves :   |   |  |                 |   |  |   |
|                 | 1. Out .....   | 195 00  | —  |                 |   |  |   |
|                 | 2. Shaped .....  | 245 00  | —  |                 |   |  |   |
|                 |  |   |  |                 |   |  |   |
|                 | The duties on stockings, socks and gloves, whether of this or any other category, also include the needlework surtax, but not the surtax for embroidery. In the case of stockings, socks and gloves comprised in Categories VI. and VII., this provision is conventionalized by the treaty with Germany, under which in the classification of stockings, socks and gloves of the categories aforesaid, ribbon borders or small tape attachments used for securing or fastening, are not even taken into account. Gloves and stockings or socks simply cut from knitted stuffs in the piece and not sewn are classified as sewn goods. Those with diminished mesh ("a punto diminuito") are classified as shaped stockings, socks and gloves, even if the pieces turned out by the machine, joined to one another, have not yet been separated by cutting or otherwise. |   |  |                 |   |  |   |
|                 | <i>e</i> Other : 1. Plain .....  | 130 00  | —  |                 |   |  |   |
|                 | 2. Shaped .....  | 195 00  | —  |                 |   |  |   |
| 165             | Lace and tulle .....   | 7 00  | —  |                 |   |  |   |
| 166             | Galloons and ribbons .....   | 130 00  | 110 00 (F)   |                 |   |  |   |
| 167             | Trimnings .....  | 130 00  | —  |                 |   |  |   |
|                 | Plaids and strips (altri) for half of named threads of hemp, jute or ramie, even with warp of cotton thread .....  | —   | 65 00 (S)  |                 |   |  |   |
|                 | Plaids of vegetable fibres of the "musa" species .....   | —   | 80 60 (J)  |                 |   |  |   |
| 168             | Buttons .....  | 130 00  | 110 00 (F)   |                 |   |  |   |
| 169             | Tissues mixed with metallic threads to a proportion of less than 50 % :  |   |  |                 |   |  |   |
|                 | <i>a</i> With thread of gold or silver, or gilt or silvered .....  | 5 00  | —  |                 |   |  |   |
|                 |  | in addition to the duty on the tissue according to kind.          | —  |                 |   |  |   |
|                 | <i>b</i> With thread of common metal, neither gilt nor silvered .....  | 2 60  | —  |                 |   |  |   |
|                 |  | in addition to the duty on the tissue according to kind.          | —  |                 |   |  |   |
| 160             | Articles, sewn :   |   |  |                 |   |  |   |
|                 | <i>a</i> Bags .....  | Duty on the tissue with an additional 10 %.                       | Conventional duty on the tissue with an additional 10 %. |                 |   |  |   |

(c) Under the treaty with Austria-Hungary, platings, tissues of wood shavings glued on hemp, linen or jute tissues, for the manufacture of hats, shall conventionally be treated as plaits of straw, bast &c. for the manufacture of hats (No. 246, 1).

(d) Embroidered tissues of this or other categories are, in virtue of the treaty with Switzerland, liable with regard to the material, quality or color of the yarn constituting the embroidery, but this can only refer to textile threads. Under the same treaty, the duties of Nos. 152, 173, 174, 194 and 217 are applicable to embroideries and embroidered articles, whether felt-cut or cut out or not.

Tissues (tulle, muslin, tulle, gauze, etamine, &c.), lightly attached to embroideries, and serving only to preserve them, are free of duty.

(e) Under the treaty with Austria-Hungary, the conventional duty established for this number is only applicable to stout tissues of linen, hemp or jute, weighing more than 400 grammes per square metre, rendered waterproof by means of greases, chemical products or metallic soap.

(f) The treaty with Switzerland stipulates that linen cloths for hangings ("Salmbra", "Tekko", &c.) coated with an oily substance, or colored, printed, bronzed or dry stenciled (gouffré), are also entitled to the conventional treatment of No. 152b.

Corsets and stays :

*a* Trimmed or embroidered (e) ..... — | 0 60 (F) |

*b* Other ..... — | 0 30 (F) |

1. Tarpauius of the tissues comprised in No. 153a (d) ..... — | Duty on the tissue with an addition of 10 % (S). |

2. Flounces and articles similar to flounces and handkerchiefs of tissues of linen, embroidered, only hemmed ..... — | Duty on the tissue embroidered with an addition of 15 lire per quintal (S). |

When sewn articles cannot be classed according to the threads entering in a square of 5 millimetres side, they will be subject to the highest duty of the class to which they belong. Sewn articles pay the duty of the most highly taxed tissues of which composed.

This provision is applicable to Categories VI. VII. and VIII. as well as to this category.

| VI.—COTTON. |  |       |   |
|-------------|--|-------|---|
| 161         | Cotton :   |       |   |
|             | <i>a</i> In the wool or in the mass .....            | 3 00  | —   |
|             | <i>b</i> In wadding .....                            | 9 00  | —   |
|             | Cotton wool for dressing .....                       | —     | 9 00 (S)  |
| 162         | Yarns, single :                                      |       |   |
|             | <i>a</i> Unbleached, measuring per half kilogramme : |       |   |
|             | 1. Not more than 10,000 metres .....                 | 18 00 | —   |
|             | 2. More than 10,000 up to 20,000 metres .....        | 18 00 | —   |
|             | 3. More than 20,000 up to 30,000 metres .....        | 30 00 | 24 00   |
|             | 4. More than 30,000 up to 40,000 metres .....        | 36 00 | 31 00   |
|             | 5. More than 40,000 up to 50,000 metres .....        | 45 00 | 42 00   |
|             | 6. More than 50,000 up to 60,000 metres .....        | 52 00 | 50 00   |
|             | 7. More than 60,000 metres .....                     | 60 00 | —   |
|             | <i>b</i> Bleached .....                              | —     | Duty on unbleached yarns with an additional 20 %. |

(a) By application of the treaties with Austria-Hungary and Germany, curtains, simply hemmed, are assimilated to bed and table linen. The Austro-Hungarian treaty also subjects linen or hemp handkerchiefs to the conventional duty of No. 160b.

(b) According to the treaty with Switzerland, handkerchiefs and other articles with open-worked hems of all kinds made by the Gégout or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by 20 %, the cost of the conventional surtax for sewing. The same principle is also adopted in the treaty with Austria-Hungary in regard to the articles classed in No. 160b, and the fact that in such articles with open-worked hems, warp or woof threads may have been removed, is left out of account.

Under the same treaty with Austria-Hungary, the articles included in No. 160b with complex open-worked hems, even with corners worked in "festoons" or "spiders' web," are admitted at the conventional duty applicable to the tissue increased by 20 %, the cost of the conventional surtax for sewing.

(c) Corsets simply bordered with ribbons of linen, hemp or cotton, are not considered as embroidered. Corsets with simple stitches in fan-shape, even with silk threads serving to affix the whalebones, shall not be considered as embroidered.

(d) Under the treaty with Austria-Hungary, tarpaulins, made of stout tissues of linen, hemp or jute, rendered impermeable by means of greases, oil, tar, metallic soap or chemical products, sewn and furnished with buckles, rings, corals &c., are admitted at the rate fixed for No. 153a increased by 10 %.

\* See footnotes (e) and (f) to category V.

† Given in official tariff as 30, but would appear to be obviously a mistake for 36.

| Goods.   | Import Duties.  |  |
|--|---|--|
|  | General.  | Conventional.  |
| Yarns slightly bleached or with another light tint which disappears in washing are considered as bleached.   | Life c.   | Life c.  |
| c Dyed .....   | Dutiable as unbleached yarns with an increase of 25 lire per quintal. | Conventional duty as unbleached yarns with an increase of 15 lire per quintal. |
| Yarns, twisted, measuring per half kilo. (a):  |   |  |
| Not more than 30,000 metres .....  | Duty on single yarn with an addition of 17 lire per quintal.          | Conventional duty on single yarn with an addition of 13 lire per quintal.      |
| More than 30,000 metres .....  | Duty on single yarns with an addition of 17 lire per quintal.         | Conventional duty on single yarns with an addition of 15 lire per quintal.     |
| In twisted yarns the classification is established by multiplying the length by the number of ends. This note likewise applies to categories V. and VII. |   |  |
| Yarns .....  | Dutiable as the component yarn with an increase of 15 %.              | —  |
| Yarns .....  | Dutiable as other yarn with an addition of 10 lire per quintal.       | —  |
| Yarns, on bobbins, in balls, or the like, prepared for retail sale .....   | 110 00  | 110 00   |
| Yarns of cotton .....  | Dutiable as the component yarn.                                       | —  |
| Yarns of cotton .....  | Dutiable as the component yarn with an addition of 10 %.              | —  |
| Yarns, unbleached (b) (c):   |   |  |
| a Plain:   |   |  |
| 1. Weighing 13 kilogrammes or more per square metre, and having in a square of 5 millimetres side in warp and weft:                                      |   |  |
| a 27 elementary threads or less .....  | 60 00   | —  |
| b More than 27 and up to 38 elementary threads .....   | 70 00   | —  |
| c More than 38 elementary threads .....  | 74 00   | —  |
| 1. Cotton felt, woven, for the manufacture of wood pulp or straw pulp, cellulose, and paper, without regard to weight, quintal .....                     | —   | 60 00 (S)  |
| 2. Transmission belts of pure cotton, not sewn, not impregnated with oil, or other greasy substances .....   | —   | 60 00 (S)  |
| 2. Weighing 11 kilogrammes or more but less than 13 kilogrammes per 100 square metres, and having in a square of 5 millimetres side, in warp and weft:   |   |  |
| a 27 elementary threads or less .....  | 60 00*  | 67 00*   |
| b More than 27 and up to 38 elementary threads .....   | 70 00*  | 78 00*   |
| c More than 38 elementary threads .....  | 90 00   | 90 00  |
| 3. Weighing 7 kilogrammes or more but less than 11 kilogrammes per 100 square metres, and having in a square of 5 millimetres side in warp and weft:     |   |  |
| a 27 elementary threads or less .....  | 65 00*  | 87 00*   |
| b More than 27 and up to 38 elementary threads .....   | 75 00*  | 78 00*   |
| c More than 38 elementary threads .....  | 90 00   | 90 00  |
| 4. Weighing 3 kilogrammes or more but less than 7 kilogrammes per 100 square metres, and having in a square of 5 millimetres side in warp and weft:      |   |  |
| a 27 elementary threads or less .....  | 110 00  | 90 00  |
| b More than 27 and up to 38 elementary threads .....   | 130 00  | 112 00   |

In virtue of the treaty with Switzerland, twisted cotton yarns, of single twist, composed of two elementary threads of single twist, even dyed or dyed (mercerized or not, as to the dye), are classed under 33, whatever be their thickness.

See footnote (c) to No. 139.

In accordance with the treaty with Austria-Hungary, platings of shavings, glued on cotton tissues, for the manufacture of hats, are nationally treated as platts or straw, bast &c. for the manufacture of No. 545, 1.

It would appear to be mistakes for at any rate 67 and 78 to be transposition of the figures which no doubt should be 67, 70, 78 and 70, 67 and 65, and 78 and 75 respectively.

| No. and letter. | Goods.  | Import Duties.  |   |
|-----------------|---|---|---|
|                 |   | General.  | Conventional.   |
|                 |   | Life c.   | Life c.   |
|                 | c More than 38 elementary threads .....   | 130 00  | 125 00  |
|                 | Tissues weighing less than 3 kilogrammes per 100 square metres are dutiable as muslin.  |   |   |
|                 | The Minister of Finance is authorized to grant to embroidery manufacturers the liberty to import free of duty a specified annual quantity of plain, unbleached cotton tissues intended to be embroidered (cambric, nainsook, muslin), and to cotton stuff printers the right to import, at the rate of 15 lire per quintal, a specified annual quantity of plain unbleached cotton tissues weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres, not having more than 38 elementary threads, in warp and weft, in a square of 5 millimetres side, if such tissues are intended for the printing of handkerchiefs or fleuves. |   |   |
|                 | The rules and conditions governing the importation, under the privileged treatment, of the tissues in question shall be determined by the Minister of Finance.  |   |   |
| b               | Tissues, worked and damasked (a) .....  | Dutiable as plain tissues with an addition of 20 lire per quintal.      | Conventional duty on plain tissues with an addition of 20 lire per quintal.         |
|                 | Dry-printed tissues are considered as worked (b).   |   |   |
| c               | Tissues, broadened (c) .....  | 40 00 in addition to the duty on the tissue.                            | Conventional duty on broadened tissues with an addition of 40 lire per quintal.     |
| 170             | Tissues, bleached (d) .....   | Dutiable as unbleached tissues with an increase of 20 %.                | Conventional duty on unbleached tissues with an addition of 30 %.                   |
|                 | Unbleached tissues of cotton mixed with white threads are considered as bleached tissues.   |   |   |
|                 | Counterpanes .....  | —   | 100 00 (F)  |
|                 | Unsewn coverlets are assimilated to counterpanes (F).   |   |   |
|                 | Tissues for surgical purposes, chemically pure, whether or not impregnated with antiseptic substances, in cuttings 5 metres long at most, or in strips, 10 metres long at most .....  |   |   |
|                 |   | —   | 90 00 (S)   |
| 171             | Tissues, colored or dyed .....  | Dutiable as unbleached tissues with an increase of 35 lire per quintal. | —   |
|                 | 1. Do. plain:   |   |   |
|                 | a Weighing 13 kilos. or more per 100 square metres .....  | —   | Conventional duty on unbleached tissues with an addition of 35 lire per quintal (c) |
|                 | b Weighing 11 kilos. or more, but less than 13 kilos. per 100 square metres, and having in warp and weft, in the square of 5 mm. side:  |   |   |
|                 | 1. 27 elementary threads or less:   |   |   |
|                 | Not mercerised .....  | —   | 85 00 (S)   |
|                 | Mercerised .....  | —   | 90 00 (S)   |
|                 | 2. More than 27 and up to 38 elementary threads:  |   |   |
|                 | Not mercerised .....  | —   | 95 00 (S)   |
|                 | Mercerised .....  | —   | 100 00 (S)  |
|                 | c Weighing 7 kilos. or more, but less than 11 kilos. per 100 square metres, and   |   |   |

(a) According to the treaty with Switzerland, tissues in which more than 20 warp threads or more than 20 weft threads less each other are considered as worked tissues.

(b) Small shawls (écharpes) of cotton, and similar cotton articles, with a light dry-stamped impression on the borders, will not, in virtue of the treaty with Switzerland, be considered as figured. Under the treaty with Austria-Hungary, cotton tissues with rippled surface-dressing produced by the cylinder press machine, are classed, without regard to the rippling, according to the quality of the tissue.

(c) In virtue of the treaty with Switzerland, broadened tissues are those having design formed by the introduction of a thread belonging neither to warp nor weft, and superimposed in some way upon the ground-work tissue at the time of manufacture. The design can, therefore, be removed by means of scissors without impairing the substance of the tissue, unlike figured or damasked tissues, included in Nos. 169 and 174, where the design cannot be removed without picking the tissue to pieces.

(d) Tissues presenting a creamy bluish &c. tint, owing to sizing, are, according to the treaty with Switzerland, dutiable as such and undyed.

\* See footnote (c) to No. 169.

† See footnote (c) to category V.

## VI.—COTTON—continued.

| VI. — COTTON, continued.  |                              | Import Duties.  |                          | No. and letter.   | Goods. |  | General.                 |        | Conventional. |  |
|---|------------------------------|---|--------------------------|---|--------|--|--------------------------|--------|---------------|--|
| No. and letter.   | Goods.                       | General.<br>Lire c.   | Conventional.<br>Lire c. | No. and letter.   | Goods. | General.<br>Lire c.  | Conventional.<br>Lire c. |        |               |  |
| having in warp and weft, in the square of 4 mm. side:   |                              |   |                          |   |        |  |                          |        |               |  |
| 1. 27 elementary threads or less:   |                              |   |                          |   |        |  |                          |        |               |  |
|   | Not mercerised ..... quintal | —   | 90 00 (S)                | 174 Muslin, gauze or veil-like tissues (a):   |        |  |                          |        |               |  |
|   | Mercerised ..... " "         | —   | 95 00 (S)                |   |        |  |                          |        |               |  |
| 2. More than 27 and up to 38 elementary threads:  |                              |   |                          |   |        |  |                          |        |               |  |
|   | Not mercerised ..... quintal | —   | 100 00 (S)               | a Unbleached:   |        |  |                          |        |               |  |
|   | Mercerised ..... " "         | —   | 105 00 (S)               |   |        |  |                          |        |               |  |
| d Weighing 3 kilos. or more, but less than 7 kilos. per 100 square metres ..... —   |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | Conventional duty on unbleached tissues with an addition of 35 lire per quintal (S) |                          | 1. Plain ..... quintal 200 00   |        |  |                          |        |               |  |
|   |                              | Ditto (S)   |                          |   |        |  |                          |        |               |  |
|   |                              | 100 00 (F)  |                          | 2. Worked (b) ..... " 220 00  |        |  |                          |        |               |  |
| 2. Worked, damasked or brocaded ....  |                              | —   |                          | Worked muslin, unbleached, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892 ..... quintal |        |  |                          |        |               |  |
| Coverlets ..... quintal   |                              | —   |                          |   |        |  |                          |        |               |  |
| Un-sewn coverlets are assimilated to counterpanes (F).  |                              | —   |                          | 3. Brocaded (c) ..... " 240 00  |        |  |                          |        |               |  |
| Muslin, brocaded in plumetis, unbleached, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892 ..... quintal        |                              |   |                          |   |        |  |                          |        |               |  |
| 172 Tissues, printed:   |                              |   |                          |   |        |  |                          |        |               |  |
| a Weighing 7 kilogrammes or more but less than 13 kilogrammes per 100 square metres ..... —   |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | Dutiable as bleached tissues with an increase of 80 lire per quintal.               |                          |   |        | Conventional duty on bleached tissues with an increase of 65-50 lire per quintal.      |                          | 200 00 |               |  |
| Handkerchiefs, foulards, veils ( <i>cach-nez</i> ) and shawls (smooth, twilled and crape), having in warp and weft, in the square of 6 mm. side:                        |                              |   |                          |   |        |  |                          |        |               |  |
| 1. 27 elementary threads or less quintal ..... —  |                              |   |                          |   |        |  |                          |        |               |  |
| 2. More than 27 and up to 38 elementary threads ..... quintal ..... —   |                              |   |                          |   |        |  |                          |        |               |  |
| b Other ..... quintal   |                              | Dutiable as bleached tissues with an addition of 80 lire per quintal.               |                          |   |        | Conventional duty on bleached tissues with an increase of 70 lire per quintal.         |                          | 200 00 |               |  |
| Muslin bleached, worked or brocaded in plumetis, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892 ..... quintal |                              |   |                          |   |        |  |                          |        |               |  |
| c In colors or dyed ..... —   |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | Dutiable as bleached tissues with an addition of 35 lire per quintal.               |                          |   |        | Conventional duty on bleached tissues with an addition of 35 lire per quintal.         |                          | 200 00 |               |  |
| d Printed ..... —   |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | Dutiable as bleached tissues with an addition of 80 lire per quintal.               |                          |   |        | Conventional duty on bleached tissues with an addition of 70 lire per quintal.         |                          | 200 00 |               |  |
| e Embroidered (e):  |                              |   |                          |   |        |  |                          |        |               |  |
| 1. Chain-stitch ..... quintal 200 00  |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | in addition to the duty on the tissue.  |                          |   |        | Conventional duty on non-embroidered tissues with an addition of 120 lire per quintal. |                          | 200 00 |               |  |
| 2. Lock-stitch ..... " 300 00   |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | in addition to the duty on the tissue.  |                          |   |        | Conventional duty on non-embroidered tissues with an addition of 120 lire per quintal. |                          | 200 00 |               |  |
| 175 Cloth, tarred, oiled and the like. .... 30 00   |                              |   |                          |   |        |  |                          |        |               |  |
| Transmission belts of pure cotton, not sewn, impregnated with oil or other greasy substances, even with the addition of coloring substances ..... quintal               |                              |   |                          |   |        |  |                          |        |               |  |
| 176 Waxed ..... " 40 00   |                              |   |                          |   |        |  |                          |        |               |  |
| 177 Emery cloth ( <i>"tissut amerigliati"</i> ) ..... " 45 00   |                              |   |                          |   |        |  |                          |        |               |  |
| 178 Velvetted tissues:  |                              |   |                          |   |        |  |                          |        |               |  |
| a Common, and plush:  |                              |   |                          |   |        |  |                          |        |               |  |
|   |                              | 120 00  |                          |   |        | 140 00   |                          | 165 00 |               |  |
|   |                              | 140 00  |                          |   |        | 165 00   |                          | 220 00 |               |  |
|   |                              | 165 00  |                          |   |        | 220 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              | 170 00  |                          |   |        | 200 00   |                          | 250 00 |               |  |
|   |                              | 200 00  |                          |   |        | 250 00   |                          | 140 00 |               |  |
|   |                              |   |                          |   |        |  |                          |        |               |  |

(e) Under the treaty with Switzerland, applications of tulle or tissue taken into consideration as embroidery in the classification of the articles set forth in No. 173 do not involve the surtax for needlework.

(f) See footnote (d) to No. 162.

(g) According to the treaty with Switzerland, the articles included under No. 173 are so included even when the design in chain-stitch is completed in places by a lock-stitch or "spider" web ("Spachtel" or open-work pattern, not having the effect of changing the fundamental character of the article or its use.

(h) In accordance with the treaty, curtains with ground of figured tulle or with application of figured tulle, dutiable as lace under the "Repartorio" to the General Italian tariff in force at the time of signing the treaty, are excluded from the conventional treatment.

<sup>3</sup> In pursuance of the treaty, chemical lace (*broderies chimiques*) are entitled to conventional treatment under this heading, even if a ground tissue of cotton (including cotton tulle) is visible in parts of the interior of the design or if the lace has the form of galloons or motifs whether or not joined together at the ends or applied on by means of embroidery or sewing.

| Goods.  |   | General Conventions.  |  |
|---|---|---|--|
|   |   | Libre c.  | Libre a.   |
| 173 Muslin, gauze or veil-like tissues (a):   |   |   |  |
| a Unbleached:   |   |   |  |
| 1. Plain .....  | quintal   | 200 00  | 200 00   |
| 2. Worked (b) .....   | "   | 220 00  | Conventional duty on plain tissue with an addition of 2 lire per quintal               |
| Worked muslins, unbleached, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892. .... quintal                      |   |   |  |
| 3. Brocaded (c) .....   | "   | 240 00  | Conventional duty on non-brocaded tissues with an addition of 40 lire per quintal      |
| Muslins, brocaded in plumetis, unbleached, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892. .... quintal       |   |   |  |
| b Bleached (d) .....  | Duty on unbleached tissues with an addition of 20%.               | —   | Conventional duty on unbleached tissues with an addition of 30%                        |
| Muslin bleached, worked or brocaded in plumetis, weighing more than 3 kilos. per 100 square metres, similar to the patterns annexed to the treaty of 1892. .... quintal |   |   |  |
| c In colors or dyed .....   |   |   |  |
|   |   | Duty on unbleached tissues with an addition of 35 lire per quintal. | Conventional duty on unbleached tissues with an addition of 35 lire per quintal.       |
| d Printed .....   | Duty on bleached tissues with an addition of 80 lire per quintal. | —   | Conventional duty on bleached tissues with an addition of 70 lire per quintal.         |
| e Embroidered (e):  |   |   |  |
| 1. Chain-stitch .....   | quintal   | 200 00  | Conventional duty on non-embroidered tissues with an addition of 100 lire per quintal. |
|   |   | in addition to the duty on the tissue.                              |  |
| 2. Lock-stitch .....  | "   | 300 00  | Conventional duty on non-embroidered tissues with an addition of 120 lire per quintal. |
|   |   | in addition to the duty on the tissue.                              |  |
| 175 Cloth, tarred, oiled and the like. .... 30 00   |   |   |  |
| Transmission belts of pure cotton, not sewn, impregnated with oil or other greasy substances, even with the addition of coloring substances. .... quintal               |   |   |  |
|   |   |   | 37 50  |
| 176 Waxed tulle .....   |   |   |  |
|   |   | 40 00   | —  |
| 177 Emery cloth ("tissuti smerigliati"). .... 45 00   |   |   |  |
|   |   |   | 15 00  |
| 178 Velvetted tissues:  |   |   |  |
| a Common, and plush:  |   |   |  |
| 1. Unbleached .....   | "   | 120 00  | 114 00   |
| 2. Bleached .....   | "   | 140 00  | 130 00   |
| 3. Dyed .....   | "   | 165 00  | 155 00   |
| 4. Printed .....  | "   | 220 00  | 206 00   |
| b Fine (velvets):   |   |   |  |
| 1. Unbleached .....   | "   | 140 00  | 132 00   |
| 2. Bleached .....   | "   | 170 00  | 160 00   |
| 3. Dyed .....   | "   | 200 00  | 190 00   |
| 4. Printed .....  | "   | 250 00  | 230 00   |

(a) Conformably to the treaty with Switzerland, muslins and gauze tissues of cotton, neither worked on the Jacquard loom nor brocaded weighing more than 3 kilos. per hundred square metres, will be charged in Nos. 169 to 172, according to kind. The same rules hold down in treaty with Austria-Hungary in regard to unworked open or veil-like tissues.

(b) See footnote (a) to No. 169.

(c) See footnote (c) to No. 169.

(d) See footnote (d) to No. 170.

(e) In virtue of the treaty with Switzerland, plain muslins weighing more than 3 kilos. per hundred square metres, even when embroidered chain-stitch or lock-stitch, enjoy the conventional duties established in Nos. 169 to 172. See also footnote (d) to No. 169. The treaty with Switzerland stipulates that cotton cloths for linings ("Salubra," "Tikko," etc.), coated with an oily substance, colored, printed, bronzed or dry stamped (goffered), are also entitled to the conventional treatment of No. 176.

<sup>6</sup> Agreement with France.





## VII.—WOOL, HORSEHAIR AND OTHER HAIR—continued.

| No. and letter.   | Goods.  | Import Duties.   |  | No. and letter.   | Goods.  | Import Duties.  |  |
|---|---|--|--|---|---------|---|--|
|   |   | General.   | Conventional.  |   |         | General.  | Conventional.  |
|   |   | Lire c.  | Lire c.  |   |         | Lire c.   | Lire c.  |
| c Dyed .....  | Duty on unbleached yarn with an addition of 25 lire per quintal.        |  |  | 2 Lock-stitch .....   | quintal | 300 00 in addition to the duty on the tissue.                         | Conventional duty on non-embroidered tissues with an addition of 200 lire per quintal. |
| Yarns of carded wool, twisted .....   | Duty on single yarn with an increase of 17 lire per quintal.            |  | —  | 195 Felts: a More than 3 millimetres in thickness: woolen felt of a thickness exceeding 3 millimetres, cut into rectangular pieces, having one of the edges folded over and strengthened with a strip of tissue, glued on, intended probably to be placed under carpets ..... | quintal | 20 00   | 20 00  |
| 193 Yarns of combed wool: a single: 1. Unbleached, measuring per kilogramme: a Up to 50,000 metres .....  | 60 00   | 60 00  |  | b For hats .....  | "       | 150 00  | —  |
| b More than 50,000 metres .....   | 75 00   | 75 00  |  | c Other: 1. Not printed, weighing per square metre: a 300 grammes or less .....   | quintal | 200 00  | —  |
| 2. Bleached .....   | Duty on unbleached yarn with an addition of 20% .....                   | —  | —  | b More than 300 up to 500 grammes .....   | quintal | 175 00  | —  |
| 3. Dyed .....   | Duty on unbleached yarn with an addition of 25 lire per quintal.        |  | Duty on unbleached yarn with an addition of 17 lire per quintal.                     | c More than 500 grammes .....   | "       | 150 00  | —  |
| b Yarns of combed wool, twisted .....   | Duty on single yarn with an increase of 17 lire per quintal.            |  | Duty on single yarn with an addition of 17 lire per quintal.                         | 2. Printed .....  |         | Duty on tissues not printed, with an addition of 50 lire per quintal. | —  |
| 194 Tissues of wool (a): a Carded, weighing per square metre: 1. 300 grammes or less .....  | quintal 200 0   | 185 00   |  | 196 Coarse wares of horsehair (including cordage) .....   | quintal | 20 00   | (a) 17 00  |
| 2. More than 300 but not more than 500 grammes .....  | quintal 175 00  | 160 00   |  | " Etrémidelles" and disks or diaphragms for presses, of tissues of horse hair, or other coarse animal hair, weighing more than 1,600 grammes per square metre .....   | quintal | 20 00   | (a) 17 00  |
| 3. More than 500 grammes .....  | quintal 150 00  | 140 00   |  | 197 Tissues of horsehair: a For sieves .....  | quintal | 30 00   | 20 00 (A)  |
| Woven felts for the manufacture of wood or straw pulp, cellulose and paper, without distinction of weight .....   | quintal —   | 110 00 (S)   |  | b Of any other kind .....   | "       | 150 00  | 30 00  |
| 1. Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre .....   | quintal —   | 120 00 (A)   |  | Press cloths, of horse hair, weighing more than 1,600 grammes per square metre .....  | quintal | —   | 20 00 (A)  |
| 2. Press cloths, of coarse animal hair, weighing more than 1,600 grammes per square metre .....   | quintal —   | 20 00 (A)  |  | 198 Blankets: a Of animal hair, not dyed, with warp of linen or cotton .....  | quintal | 60 00   | —  |
| b Combed, weighing per square metre: 1. 200 grammes or less .....   | quintal 250 00  | 250 00   |  | b Of wool or waste wool (b) .....   | quintal | Duty according to the kind of tissue.                                 | 100 00 (F)   |
| 2. More than 200 but not more than 500 grammes .....  | quintal 220 00  | 220 00   |  | Blankets not separated one from the other but in the piece, are always considered as separated if they have colored lines or other marks which indicate the place of separation and where they are to be divided.   |         |   |  |
| 3. More than 500 grammes .....  | quintal 180 00  | 190 00   |  | 199 Carpets of wool or waste wool .....   | quintal | 110 00  | 100 00 (G)   |
| 4. Smooth tissues, not fulled, of wool, pure or mixed with silk or floss silk in a less quantity than 12%, and weighing per square metre: a 200 grammes or less .....                               | quintal —   | 220 00 (F)   |  | Carpets of other textile materials, excepting silk, combined in any proportion with wool or waste wool, come under this classification.   |         |   |  |
| b More than 200 but not more than 500 grammes .....   | quintal —   | 200 00 (F)   |  | 200 Hosiery and knitted goods (c): a Stockings, socks and gloves: 1. Cut .....  | quintal | 303 00  | 303 00   |
| 5. Stuffs for furniture weighing more than 500 grammes per square metre .....   | quintal —   | 100 00 (F)   |  | 2. Shaped .....   | "       | 380 00  | 380 00   |
| Press cloths, of wool or camel hair, weighing more than 1,000 grammes per square metre .....  | quintal —   | 120 00 (A)   |  | b Other: 1. Plain .....   | "       | 220 00  | 220 00   |
| Felting of camel hair, impregnated or not .....   | quintal —   | 100 00 (S)   |  | 2. Shaped .....   | "       | 330 00  | 330 00   |
| Woolen tissues containing combed wool, although that material may not predominate in weight, as well as woolen tissues containing less than 12% of silk, will be treated as tissues of combed wool. |   |  |  | 201 Lace .....  | kilog.  | 7 00  | 5 00 (F)   |
| c Printed .....   | Duty on the respective tissues with an increase of 50 lire per quintal. |  | Conventional duty on the respective tissues with an addition of 30 lire per quintal. | 202 Tulle .....   | quintal | 240 00  | 240 00   |
| d Brocade .....   | quintal 40 00 in addition to the duty on the tissue.                    | —  | —  | 2 3 Galloons and ribbons .....  | quintal | 240 00  | 220 00 (F)   |
| e Embroidered: 1 Chain-stitch .....   | quintal 200 00 in addition to the duty on the tissue.                   | Conventional duty on non-embroidered tissues with an addition of 150 lire per quintal. | —  | Galloons for carriages of all kinds .....   | "       | —   | 220 00 (F)   |

(a) Under the treaty with Switzerland, in the classification of woolen tissues, except velvets, the dry-stamping (goffering) is not taken into account.

According to the same treaty, shawls of tissues of combed wool, with woven fringes, muscins, even goffered on the borders, are admitted at the conventional rates of the tissues without fringes and non-goffered.

See footnote (d) to No. 152.

(a) According to the treaty with Austria-Hungary, the duty of 17 lire does not apply to "étrémidelles" nor to disks or diaphragms for presses.

(b) Common blankets, known as "schuine", of wool treated with lime, entirely white or with plain coloured borders are, conformably to the treaty with Austria-Hungary, admitted up to a quantity of 100 quilats per annum at the reduced duty of lire 22.50 per quintal, provided that the origin be duly proved by certificates from the competent authorities, and on condition that Austria-Hungary grants the same treatment to "schuine" of Italian origin.

(c) According to the treaty with Germany, in the classification of hosiery and knitted goods under No. 200 b, borders of ribbon or tape at attachments used for securing or fastening are not taken into consideration except as to levying the needlework surtax.

Shaped hosiery classed in No. 200 b 2 are not liable to the surtax in respect of the sewing necessary for completing the article.

Under the same treaty, stockings and gloves are excluded from the conventional treatment but come under the provisions of the first part of this note. Coris obtained on the gloves merely by overfolding are not to affect the classification of the article, which is considered as sewn only and not as unbordered. See note to No. 154d.

| No. and<br>letter.  | Goods.   | Import Duties.  |                          |
|---|--|---|--------------------------|
|   |  | General.<br>Lira c.   | Conventional.<br>Lira c. |
| 7 Articles, sewn (a) (b) .....  | Duty on the<br>tissue with<br>an additional<br>50% | Duty on the<br>tissue with<br>an additional<br>35%                                      |                          |
| Corsets and stays:  |  |   |                          |
| a Trimmed or embroidered (b) .... each  | —  | 0 60 (F)  |                          |
| b Other .....   | —  | 0 30 (F)  |                          |
| 1 Swiss camisoles of crêpe de santé (c) ..  | —  | 225 00 (S)  |                          |
| 2 Shawls of wool, woven or knitted,<br>printed or not, even trimmed with<br>fringes .....   | —  | Duty on the<br>tissue with<br>an addition of<br>19 % (S)                                |                          |
| 1 Shawls, scarves and fichus of woollen<br>tissue, black, not embroidered, with<br>fringes of silk, or embroidered even<br>with silk, in one corner only, with or<br>without silk fringes ..... | —  | Duty on the<br>tissue accord-<br>ing to kind<br>with an<br>addition of<br>25 % (A) (G)  |                          |
| 2 Scarves or fichus of wool, woven<br>or knitted, printed or not, even<br>trimmed with fringe .....   | —  | Duty on the<br>tissue with<br>an addition of<br>20% (A) (G)                             |                          |
| 3 Woollen carpets woven in the piece or<br>separated from each other after the<br>manufacture, simply hemmed on both<br>sides without selvage (d) .....   | —  | Duty on the<br>carpets with<br>an addition of<br>10% (A) (G)                            |                          |
| 4 Other woollen carpets simply hemmed ..  | —  | Duty on the<br>carpets with<br>an addition of<br>20% (A) (G)                            |                          |
| b Blankets simply hemmed (e) .....  | —  | Duty on the<br>blankets ac-<br>cording to<br>kind with an<br>addition of<br>20% (A) (G) |                          |

| VIII.—SILK (f).   |       |          |  |
|---|-------|----------|--|
| 3 Cocoons (except double cocoons) .....   | Free. | —        |  |
| Silk, thrown:   |       |          |  |
| a Raw:  |       |          |  |
| 1. Single .....   | —     | Free.    |  |
| 2. Doubled or twisted .....   | —     | —        |  |
| b Dyed .....  | 50 00 | 50 00    |  |
| Waste silk:   |       |          |  |
| a Raw (g):  |       |          |  |
| 1. Waste of cocoons or of double<br>cocoons ("arisi, strazze di seta e di<br>doppio") .....                               | Free. | —        |  |
| 2. Other .....  | —     | —        |  |
| b Combed .....  | 10 00 | —        |  |
| c Spun .....  | 50 00 | —        |  |
| Artificial silk, single, double or twisted:   |       |          |  |
| Not dyed .....  | Free. | —        |  |
| Dyed .....  | 50 00 | —        |  |
| Sewing thread, whether of silk or waste<br>silk, wound on reels, in balls and the<br>like, prepared for retail sale ..... | 2 50  | (h) 2 00 |  |
| 8 Tissues of silk or filoseille (i):  |       |          |  |
| a Black: 1. Plain .....   | 7 00  | 4 00     |  |
| 2. Worked .....   | 10 00 | 4 00     |  |

|   |  |  |  |
|---|--|--|--|
| a) In virtue of the treaties with Austria-Hungary and Germany<br>awls, scarfs and fichus of wool, woven or knitted, printed or not,<br>trimmed with fringes of textile material mixed with silk in a proportion<br>t exceeding 12% will pay, if the fringes constitute the most highly re-<br>d textile material in the finished article, the duty established for the<br>ages, according to the material predominating in weight, with the<br>tion of 1 lira per kilogram. |  |  |  |
| (b) Corsets simply bordered with ribbons of linen, hemp or cotton, are<br>considered as trimmed. Corsets with simple stitches in fan-shape,<br>as with silk threads serving to affix the whale-bones, shall not be con-<br>sidered as embroidered.  |  |  |  |
| The regime of woollen corsets shall not be applicable to camisoles,<br>nets and other like articles of wearing apparel of wool, knitted.  |  |  |  |
| (c) According to the Swiss treaty, the dispositions of Art. 21 of the<br>"Décret" to the General Tariff in force at the time of signing the<br>treaty, are applicable to shaped hosiery, sewn, and to Swiss camisoles<br>crêpe de santé.  |  |  |  |
| In conformity with the same treaty, handkerchiefs and other articles<br>in open-worked hems of all kinds made by the Gegauf or other<br>ing machines are not considered as embroidered. These articles<br>y the conventional duty on the tissue, increased by the conventional<br>taxes for sewing.   |  |  |  |
| (d) In virtue of the treaties with Austria-Hungary and Germany,<br>nets in the piece to be sold by the yard, are not subject to surtax for<br>being, even if the ends are sewn in order to prevent the fraying of the<br>sides.   |  |  |  |
| (e) Under the treaty with Austria-Hungary, blankets may also be<br>rimmed with a fustian stitch.  |  |  |  |
| (f) See footnote (f) to category V.   |  |  |  |
| (g) Under the treaty with Austria-Hungary, waste of raw silk intended<br>be spun in the General Tariff shall be free of export duty as a<br>venience for the frontier trade, provided the regulations prescribed<br>for controlling entry thereof into the mills be complied with.  |  |  |  |
| (h) According to the treaty with Switzerland, the duty of 2 lire per<br>kilogram is leviable on the net weight.   |  |  |  |
| (i) Under the treaty with Switzerland, the dry stamping (soffering) is<br>taken into consideration in the classification of silk tissues.   |  |  |  |

| No. and<br>letter.   | Goods.  | Import Duties.      |   |
|--|---|---------------------|---|
|  |   | General.<br>Lira c. | Conventional.<br>Lira c.  |
| b Colored: 1. Plain .....  | 1. Plain .....                                      | 8 00                | 4 50  |
| 2. Worked .....  | 2. Worked .....                                     | 11 00               | 4 50  |
| 1. Tissues, clouded and printed ..   | 1. Tissues, clouded and printed ..                  | —                   | 3 50 (S)  |
| 2. Marcelline .....  | 2. Marcelline .....                                 | —                   | 3 50 (S)  |
| 3. Fichus, scarves and mufflers<br>(crêpe-ae) .....  | 3. Fichus, scarves and mufflers<br>(crêpe-ae) ..... | —                   | 3 50 (S)  |
| c Net tissues (voilage): 1. Plain ..   | 1. Plain ..   | 10 00               | 4 50  |
| Boiling cloth: Not made up ..  | Boiling cloth: Not made up ..                       | —                   | 2 00 (S)  |
| Made up .....  | Made up .....                                       | —                   | 1 00 (S)  |
| 2. Worked .....  | 2. Worked .....                                     | 13 00               | 4 50  |
| 214 Mixed tissues containing not less than<br>12% and not more than 50% of silk or<br>filoseille:  |   |                     |   |
| a Black: 1. Plain .....  | 1. Plain .....                                      | 4 00                | 4 00  |
| 2. Worked .....  | 2. Worked .....                                     | 7 00                | 4 00  |
| b Colored: 1. Plain .....  | 1. Plain .....                                      | 5 00                | 4 00  |
| 2. Worked .....  | 2. Worked .....                                     | 8 00                | 5 00  |
| 215 Common tissues of waste silk, weighing<br>more than 200 grammes per square<br>metre and containing not less than 12%<br>of waste silk:   |   |                     |   |
| a Plain .....  | a Plain .....                                       | 2 50                | —   |
| b Worked .....   | b Worked .....                                      | 4 50                | —   |
| 216 Waxed tissues .....  |   | 2 50                | —   |
| 217 Embroidered tissues (d) (e):   |   |                     |   |
| a Chain-stitch .....   | a Chain-stitch .....                                | 2 00                | Conventional<br>duty on the<br>tissue with<br>an addition<br>of 2 lire per<br>kilogram. |
| Silk tulle embroidered .....   | Silk tulle embroidered .....                        | —                   | 12 00 (S)   |
| b Lock-stitch .....  | b Lock-stitch .....                                 | 3 00                | Duty on the<br>tissue with<br>an additional<br>3 lire per<br>kilogram.                  |
| 1. Tissues included under Nos. 213 and<br>214, in the piece (bands and in-<br>sertions, flouncings, galloons, and<br>"motifs" with the ends joined or<br>not, with or without applications,<br>and the like) .....   |   | —                   | 6 50 (S)  |
| 2. Pocket handkerchiefs, with or with-<br>out monograms .....  |   | —                   | 6 50 (S)  |
| 3. Chemical lace (dentelles chimiques,<br>broderies aériennes) (f) .....   |   | —                   | 6 00 (S)  |
| 4. Tissues included under Nos. 213 and<br>214, imported in the form of<br>articles of specified shape and<br>dimensions, for the manufacture<br>of articles of clothing (lengths for<br>dresses, skirts or houses; collars,<br>neckties, sleeves, aprons, caps,<br>fichus, &c.), without needlework .. |   | —                   | 6 50 (S)  |
| b. Silk tulle embroidered .....  | b. Silk tulle embroidered .....                     | —                   | 12 00 (S)   |
| 218 Velvets and plushes of silk or filoseille:   |   |                     |   |
| a Plain .....  | a Plain .....                                       | 9 00                | 9 00  |
| b Worked .....   | b Worked .....                                      | 12 00               | —   |
| 219 Velvets, mixed, containing less than 12<br>and not more than 50% of silk or<br>filoseille:   |   |                     |   |
| a Plain .....  | a Plain .....                                       | 7 00                | 7 00  |
| b Worked .....   | b Worked .....                                      | 10 00               | 10 00   |
| 220 Hosiery and knitted goods of silk or<br>filoseille:  |   |                     |   |
| a Stockings, socks and gloves:   |   |                     |   |
| 1. Cut .....   | 1. Cut .....  | 12 00               | —   |
| 2. Shaped .....  | 2. Shaped .....                                     | 14 00               | —   |
| b Other: 1. Plain .....  | b Other: 1. Plain .....                             | 8 00                | —   |
| 2. Shaped .....  | 2. Shaped .....                                     | 12 00               | —   |
| 221 Hosiery and knitted goods mixed, con-<br>taining not less than 12 % and not<br>more than 50 % of silk or filoseille:   |   |                     |   |
| a Stockings, socks and gloves:   |   |                     |   |
| 1. Cut .....   | 1. Cut .....  | 7 50                | —   |
| 2. Shaped .....  | 2. Shaped .....                                     | 9 50                | —   |
| b Other: 1. Plain .....  | b Other: 1. Plain .....                             | 5 00                | —   |
| 2. Shaped .....  | 2. Shaped .....                                     | 7 50                | —   |
| 222 Lace and tulle (including crapes and<br>blouses) of silk, and those containing<br>not less than 12% of silk:   |   |                     |   |
| a Plain: 1. Tulle in the piece .....   | a Plain: 1. Tulle in the piece .....                | 10 00               | —   |
| 2. Other .....   | 2. Other .....                                      | 16 00               | —   |
| b Worked .....   | b Worked .....                                      | 18 00               | —   |

(e) The duty of 4-50 lire is "conventionalised" in respect of Japanese  
silk tissues, having and the like, unbleached or simply *décru* (not  
bleached, dyed nor printed), weighing not more than 40 grammes per  
square metre; plain handkerchiefs, fichus, shawls and other sewn articles  
made of *habutai* tissue are to pay the above-mentioned duty increased  
by 20%.

(d) See footnote (d) to No. 152.

(e) According to the treaty with Switzerland, the application of tulle  
or tissue, which are taken into account as embroidery in the classifica-  
tion of the articles included in No. 217, does not involve the needlework  
surtax.

(f) By virtue of the same treaty, chemical lace (*broderies aériennes*)  
of silk are subject to the conventional treatment of this heading even  
if a ground tissue of any material (even tulle) is visible in parts of the  
interior of the design, or if the lace has the form of galloons or  
"motifs," whether or not joined at the ends or applied by means of  
embroidery or sewing.



## VIII.—SILK.—continued.

| No. and letter. | Goods.                                 | Import Duties.                                    |               | No. and letter. | Goods.  | Import Duties. |               |
|-----------------|--|---|---------------|-----------------|---|----------------|---------------|
|                 |  | General.  | Conventional. |                 |   | General.       | Conventional. |
|                 |  | Lire c.   | Lire c.       |                 |   | Lire c.        | Lire c.       |
| 223             | Galloons and ribbons, . . . . . kilog. | 3 00  | —             | 3.              | In small boards for boxes, sieves and the like, . . . . . quintal   | 2 00           | Free.         |
|                 |  | in addition to the duty on the respective tissue. | —             | 4.              | In sheets veneered, rough, less than 2 millimetres . . . . . quintal  | 4 00           | —             |
|                 |  |   |               | 5.              | In strips for loops for coats of any size . . . . . quintal   | 2 00           | Free.         |
|                 |  |   |               | 6.              | Shaped for matches . . . . . quintal  | Free.          | —             |
|                 |  |   |               | b               | Cabinet makers':  |                |               |
|                 |  |   |               | 1.              | Not sawn . . . . . quintal  | 2 00           | —             |
|                 |  |   |               | 2.              | Sawn in the length . . . . . quintal  | 4 00           | 3 00          |
|                 |  |   |               | 230             | Firewood . . . . . quintal  | Free.          | Free.         |
|                 |  |   |               | 231             | Charcoal . . . . . quintal  | 0 70           | —             |
|                 |  |   |               | 232             | Staves for casks . . . . . quintal  | Free.          | —             |
|                 |  |   |               | 233             | Osar, poles and stakes . . . . . quintal  | —              | —             |
|                 |  |   |               | 234             | Roots for brushes . . . . . quintal   | —              | —             |
|                 |  |   |               | 235             | Cork: a Raw . . . . . quintal   | 5 00           | —             |
|                 |  |   |               |                 | b Simply cut in cubes or prismatic pieces adapted for the manufacture of stoppers (bungs) . . . . . quintal   | 30 00          | —             |
|                 |  |   |               |                 | c Worked . . . . . quintal  | 40 00          | 35 00 (Sp)    |
|                 |  |   |               |                 | Cork soles for shoes whether or not covered with stuff or bordered . . . . . quintal  | —              | 40 00 (S)     |
|                 |  |   |               | 236             | Taving blocks made from cork waste . . . . . quintal  | 5 00           | 5 00          |
|                 |  |   |               | 237             | Casks, new or used:   |                |               |
|                 |  |   |               | a               | With wooden hoops . . . . . hectolitre (capacity)   | 0 20           | 0 20          |
|                 |  |   |               | b               | With iron hoops . . . . . hectolitre  | 0 30           | 0 20          |
|                 |  |   |               | 238             | Wood, in boards or squares laid or veneered for flooring . . . . . quintal  | 6 00           | 4 00          |
|                 |  |   |               | 239             | Furniture, or rough or finished parts thereof:  |                |               |
|                 |  |   |               | a               | Not upholstered (c):  |                |               |
|                 |  |   |               | 1.              | Of common bent wood (d) quintal   | 30 00          | 7 80          |
|                 |  |   |               | 2.              | Other, of common wood: bedsteads consisting of a head and foot of common unbent wood, and of a netting of iron wire within an iron frame, presented for clearance together but in an unmounted condition (e), quintal | 20 00          | (f) 13 00     |
|                 |  |   |               | 3.              | Of cabinet-makers' wood . . . . . quintal   | 60 00          | 60 00         |
|                 |  |   |               | 4.              | Veneered . . . . . quintal  | 60 00          | 60 00         |
|                 |  |   |               | 5.              | Carved or laid . . . . . quintal  | 60 00          | 50 00         |
|                 |  |   |               |                 | Furniture, not upholstered, with burnt-in or etched ornaments, but not veneered, carved or laid:  |                |               |
|                 |  |   |               | 1.              | Of common bent wood . . . . . quintal   | —              | 15 00 (A)     |
|                 |  |   |               | 2.              | Of common unbent wood . . . . . quintal   | —              | 20 00 (A)     |
|                 |  |   |               | b               | Upholstered:  |                |               |
|                 |  |   |               | 1.              | Of common wood . . . . . quintal  | 40 00          | —             |
|                 |  |   |               | 2.              | Of cabinet-makers' wood . . . . . quintal   | 60 00          | (g) 80 00     |
|                 |  |   |               | 3.              | Veneered . . . . . quintal  | 60 00          | (g) 80 00     |
|                 |  |   |               | 4.              | Carved or laid . . . . . quintal  | 60 00          | (g) 80 00     |
|                 |  |   |               | Ex 239          | Furniture and parts thereof, rough or finished, of wood coated with Japanese lacquer (Urushi):  |                |               |
|                 |  |   |               | a               | Not upholstered:  |                |               |
|                 |  |   |               | 3.              | Of cabinet-makers' wood . . . . . quintal   | —              | 40 00 (J)     |
|                 |  |   |               | 240             | Frames or battens of wood for frames:   |                |               |
|                 |  |   |               | a               | Plain or even carved, provided they be neither varnished, gilt nor silvered . . . . . quintal   | 35 00          | (g) 30 00     |
|                 |  |   |               | b               | Other . . . . . quintal   | 70 00          | 60 00         |
|                 |  |   |               | 241             | Common small wooden wares (h) (i):  | 60 00          | 50 00         |
|                 |  |   |               |                 | Wooden cases for pedestal and penulium clocks . . . . . quintal   | —              | 20 00 (A)     |
|                 |  |   |               |                 | Wooden penholders, also with metal tip and wooden knob (h) . . . . . quintal  | —              | 40 00 (F)     |

## IX.—WOOD AND STRAW.

|     |  |      |       |
|-----|--|------|-------|
| 229 | Wood: a Common (c):                                      |      |       |
|     | 1. Rough or simply rough-hewn with the axe . . . . . ton | 5 00 | Free. |
|     | 2. Squared, sawn in the length . . . . . ton             | 7 00 | —     |

(a) By virtue of the treaty with Switzerland, the dispositions of Art. 11 of the "Reciprocity" to the General Tariff in force at the time of signing the present treaty, are applicable to shaped hosiery, sewn, and to Swiss canisles of crêpe de sainte.

(b) Kerechits and other articles with open-worked lems of all kinds made by the Gergau or other sewing machines are not considered as embroidered. These articles pay the conventional duty on the tissue, increased by the conventional surtax for sewing.

Manufactures of tissues, in luded under Nos. 213 and 214, imported in the form of articles of specified shape and dimensions for the manufacture of articles of clothing (lengths for dresses, skirts, or blouses; collars, neckties, sleeves, aprons, caps, helmets, &c.) with hem of all kinds, needlework, or applique work, even with applique work sewn on to the ground tissue, or with open-work portions, made either by machine or hand, as well as the articles of clothing for the manufacture of which they are intended (dresses, skirts, blouses, collars, neckties, &c.) finished and ready for immediate wear, pay a surtax of 25% in addition to the conventional duty fixed in § 4 of the note to No. 217.

(c) In virtue of the treaty with Austria-Hungary, boards (large and small) for articles intended for packing purposes, boards and squares for flooring, neither planed nor glued, and, in general, all articles of common wood which are not finished, even if planed, grooved or dovetailed, are included in No. 229 a 2.

(d) Boards, squares and sheets, and sheets for veneers, of common wood, of two millimetres or more in thickness, are classed under No. 229 a 2. Shingles are dutiable according to No. 229 a 1.

(c) Furniture of common wood, not upholstered, with iron parts and accessories (not of common metal), even nickelled, is, in virtue of the treaty with Austria-Hungary, also included in No. 239 a 1 and 2.

(d) According to the treaty with Austria-Hungary, nonupholstered furniture of common bent wood is classed under No. 239 a 1, even if veneered with common unbent wood, sawn planing, cane (Indian) and the like, with turned or perforated parts, with stamped ornaments, or with manilla, obtained by means of the cutting machine ("machine à traverter"), not carved.

(e) Furniture of common unbent wood, not upholstered, is, in virtue of the treaties with Austria-Hungary and Germany, classed under No. 239 a 2, even if turned, veneered with common wood, perforated, with stamped ornaments, or with ornaments, also combined with straw plaiting, cane (Indian) and the like; such furniture must not, however, be carved.

(f) The conventional rate of 13 lire established by virtue of the treaties with Austria-Hungary and Germany, also applies, under the Swiss treaty, to children's combination chairs, of common wood, even with nails or hinges, or with fittings of common metal.

(g) Agreement with France.

(h) According to the treaties with Austria-Hungary and Germany, buttons of all kinds, of wood, are classed amongst wooden manufactures, according to workmanship.

Buttons of corozo and pipe-stems, of all kinds, with mouthpieces of bone, horn, or wood are included amongst "small wooden wares." Under the treaty with Austria-Hungary, the same treatment shall be applied to pipe stems of wood with parts of corozo.

(i) Wooden umbrella sticks, polished and varnished, furnished in the interior with an iron screw which serves only to join the band e (also of wood) to the stick are dutiable under No. 241, the iron screw being held to be without influence on the tariff classification.

| No. and letter.   | Import Duties.      |                          | No. and letter. | Goode.   |  | Import Duties. |  |
|---|---------------------|--------------------------|-----------------|--|--|----------------|--|
|   | General.<br>Lire c. | Conventional.<br>Lire c. |                 | General.<br>Lire c.  | Conventional.<br>Lire c.   |                |  |
| 241 Small wares of wood coated with Japanese lacquer ( <i>Urushi</i> ).....   | quintal             | —                        | 40 00(J)        | 250 Paper: a   | White or dyed in the pulp:   | —              | —  |
| Toya of wood .....  | 75 00               | 60 00                    |                 | 1.   | Not ruled, of all kinds (a) ..   | 15 00          | 12 50  |
| Utensils and articles of common wood not specially mentioned (c):   |                     |                          |                 | 2.   | Ruled .....  | 20 00          | 17 50  |
| a Plain .....   | 12 00               | 6 00                     |                 | 3.   | Cut into envelopes (a) ..  | 25 00          | 22 50  |
| Naves for carriage wheels, simply turned, spokes, felloes, shafts, mud guards for carriages, bent and simply planed .....   | —                   | 5 00(A)                  |                 | b  | Colored, gilt or painted (including bleached paper for lithography and photography).....   | 45 00          | 40 00  |
| Polished or painted .....   | 18 00               | 13 00                    |                 | c  | Wall paper .....   | 45 00          | 30 00(F)   |
| 1. Framed slates, ruled or not ..   | —                   | 4 00(S)                  |                 | d  | Parchment, vegetable.....  | 45 00          | —  |
| 2. Spindles and bobbins, of common or of cabinet-makers' wood, composed or not of woods of several kinds, rough, polished, painted, varnished, &c. even with metal fittings.....  | —                   | 7 00(S)                  |                 | e  | Blotting .....   | 15 00          | (b) 12 50  |
| Carriage wheels, painted or lacquered .....   | —                   | 12 00(A)                 |                 | f  | Packing: 1. Of straw, uncolored, not calendered.....   | 8 00           | (c) 3 00(A)  |
| Cane, rushes and osiers:  | Free.               | —                        |                 | 2.   | Of coarse or rough.....  | 8 00           | —  |
| a Rough .....   | 8 00                | —                        |                 | 3.   | Packing paper of mechanical wood pulp, steam dried (cooked wood) of natural brown color, even glazed in any way, on one or both sides..... | —              | 5 00(A)(G)   |
| b Split .....   | 16 00               | —                        |                 | 4.   | Packing paper of yellow straw, not colored, even glazed in any way, on one or both sides.....  | —              | 3 00(A)  |
| c Stripped or stained.....  | —                   | —                        |                 | 5.   | Packing paper of uncolored, unbleached cellulose, weighing not less than 40 grammes per square metre, glazed in any way (d):               | —              | —  |
| Basket and mat makers' wares:   | 8 00                | —                        |                 | Only on one side .....   | —  | 5 00(A)        | 8 00(A)  |
| a Coarse .....  | —                   | —                        |                 | On both sides .....  | 8 00   | 8 00           | 8 00   |
| By these are understood baskets and the like, manufactured from strips of wood, rushes or osiers, coarsely worked, for carrying materials or goods, or forming part of rural implements.  |                     |                          |                 | g  | Emery and glass paper .....  | 8 00           | 8 00   |
| Are also included floor mats made of rushes, and mats made of unstripped osiers, used for packing goods, and also mats of cane generally employed in the construction of ceilings.  |                     |                          |                 | h  | Sharpening, rust-removing, polishing and slate paper .....   | —              | 8 00(G)  |
| b Fine (d).....   | 30 00               | 30 00                    |                 | 251 Pasteboard (e): a  | Common (f) ..  | 8 00           | —  |
| As such are considered baskets and small workbaskets for women, small mats and all similar articles for domestic use made of thin and flexible stems, roots or osiers, whole or split, stained or not; are also included all floor mats, except those of rushes and plaited made of the fibres of coco, Manila, esparto and other fibrous plants. |                     |                          |                 | 1.   | Neither dyed nor glazed ("non lucidati") ..  | —              | 2 00(A)  |
| 251 Basket makers' wares of bamboo, even furnished with ordinary accessories (non-ornamental) of cords or common metals:  |                     |                          |                 | 2.   | Dyed in the pulp, not glazed ..  | —              | 3 50(A)  |
| b Fine .....  | —                   | 20 00(J)                 |                 | b  | Fine .....   | —              | —  |
| NOTE.—Mats known as " <i>hanamushiro</i> " shall pay duty under No. 245 b at the conventional rate of 20 lire per quintal.  |                     |                          |                 | 252 Playing cards and cards for taroc (g, 100 packs  |  |                |  |
| Plait: d Of straw .....   | 40 00               | (e) 10 00                |                 | 253 Prints, lithographs and advertisement cards ("cartelli") .....   | quintal  | 100 00         | (d) 75 00  |
| Of bast, esparto, &c.:  | 40 00               | (e) 10 00                |                 | Maps:  |  |                |  |
| 1. For hats.....  | 40 00               | (e) 10 00                |                 | a  | On paper or cardboard, in sheets, or atlases simply stitched .....   | —              | Free (F)   |
| 2. For cordage and other manufactures .....   | Free.               | —                        |                 | b  | On paper lined with tissue, with or without woollen rolls, or in bound atlases .....   | —              | 80 00(F)   |
| Plaits of barley straw <i>à six rangs</i> ( <i>hordeum herasticum</i> ) ..  | —                   | 5 00(J)                  |                 | 254 Spindles and bobbins of paper or cardboard for spinning and weaving .....  | 30 00  | 30 00          |  |
| Cordage of esparto, linden, bast and the like ..  | 1 50                | —                        |                 | 255 Buttons of papier maché and similar substances .....   | 80 00  | 60 00          |  |
|   |                     |                          |                 | 256 Articles of paper and cardboard not otherwise mentioned, including white paper in rectangular sheets for registering machines, having pasted thereon along one edge a strip of tissue pierced by 8 circular holes (J) (k)..... | quintal  | 80 00          | 70 00  |
|   |                     |                          |                 | Pasteboard cut in pieces or bent, for manufacture of pasteboard wares  | —  | —              | Duty on pasteboard, according to the respective duties |

## X.—PAPER AND BOOKS.

|   |       |       |  |
|---|-------|-------|--|
| 242 Bags of all kinds.....  | Free. | —     |  |
| Old paper for paper mills may be imported free of duty if rendered unserviceable for any other use. |       |       |  |
| 243 Wood pulp (f):  |       |       |  |
| a Cellulose .....   | 2 00  | Free. |  |
| b Other, including pulp of straw and other similar materials:                                       |       |       |  |
| 1. In a moist state, i.e. containing at least 50% of water.....                                     | 2 00  | 0 50  |  |
| 2. In a dry state.....  | 2 00  | 1 00  |  |

(c) Shovels, pitchforks, rakes, plates, spoons, dishes and other household articles; handles of utensils and instruments with or without ferrules, common wooden clogs and articles for drawing (drawing-boards, rulers, ad the like), are, in virtue of the treaties with Austria-Hungary and Germany, included in No. 243 a or b, according to workmanship. Under the same treaties, the articles classed under No. 243 are admitted at the rates specified therein, even if with iron fittings, hoops, or other accessories of common metal.

Wooden wheels, unpainted, unpainted, for automobile wagons, with or iron, iron hub (nave) and iron plates adjoining the hub are dutiable, not as manufactures of iron, but as manufactures of common wood under No. 243a.

(d) According to the treaty with Germany, 245 b comprises fine basket-makers' wares also with ordinary, but not ornamental, accessories of common metal, even nickel-plated, and fine basket-makers' wares, combined with straw, bast, raffia, esparto, cane, palm leaves, tapes, cords and other wares of textile materials, provided such articles be neither trimmed wale, nor lined, nor upholstered with any textile material.

(e) According to the treaty with Switzerland, the duty of 10 lire is applicable to plaits for hats of all kinds of straw, bast, esparto, palm or wood fibre, as well as to straw plaited in galloons, seami and the like, for the manufacture or trimming of hats.

(f) Under the treaty with Austria-Hungary, pulp in sheets of any thickness or in rolls, is dutiable under No. 249 a and b, if the sheets are reformed or otherwise rendered unserviceable for use as paper or cardboard. For pulp in sheets or rolls not fulfilling these conditions, the importer may demand perforation &c., under official control and at his own cost.

From and after April 1, 1907, for the admission, at the conventional rate, of wood pulp (cellulose or other), the Customs will require proof of origin, whether it arrives into the kingdom from countries beyond the sea or otherwise. This proof will be furnished either in the shape of proper certificates of origin, or the original invoices from the factory.

(a) According to the treaty with Austria-Hungary, paper, white or colored in the pulp, as also paper called doubled (*doublet*), dyed of different colors, formed of two sheets fastened together, dyed in the pulp of different colours, cut into form and dimensions for the manufacture of envelopes, is dutiable as envelopes. Paper of the above-mentioned kind imported in whole sheets, even rhomboidal in form, intended to be cut for the manufacture of envelopes, is dutiable under No. 250 a, 1.

(b) Agreement with France.

(c) According to the treaty with Austria-Hungary, the duty of 3 lire is applicable only to yellow straw-paper not dyed.

(d) Cellulose packing paper is admitted at the conventional rates of 5 or 8 lire per 100 kilos, if it is similar to the samples agreed upon by the contracting parties.

(e) The treaties with Austria-Hungary and Germany classify pasteboard of a rectangular shape, cut at the edges, under No. 251.

(f) In virtue of the treaty with Austria-Hungary pasteboard which is either solid or formed in layers united by pressure, not glued, is considered as common pasteboard. Pasteboard composed of layers glued one upon the other, or that covered with paper, is classed under fine pasteboard.

Common pasteboard weighing less than 300 grammes per square metre, which presents the character of packing paper, is dutiable as the latter.

(g) The importation of playing cards into Italy from abroad is reserved to the State (Decree of Nov. 9, 1916).

(h) Per quintal. Agreement with France.

(i) In virtue of the treaties with Austria-Hungary and Germany, the duty of 75 lire is also applicable to chromo-lithographs. Under the treaty with Switzerland, the same duty applies to prints, engravings and labels (*cartelli*), &c. of all kinds (lithographs, chromo, chromotypes, heliogravures, phototypes, photographs &c.), with or without scalloped or serrated edges, on paper or cardboard, black or in colors, even gold or silver, decorated with gold or silver, varnished or not.

(j) In virtue of the treaties with Austria-Hungary and Germany, manufactures of paper and pasteboard, with accessories of other materials, which the "Repertorio" in force at the time of signing the treaties groups in No. 256, are included in manufactures of paper and pasteboard.

(k) According to the treaty with Germany, paper linen, even with imitation of sewing obtained by dry stamping (goffering) and covered on one or both sides with cotton tissues, is dutiable as manufactures of paper and pasteboard, provided the tissue does not amount to 50% of the aggregate weight.

## X.—PAPER AND BOOKS continued.

| No. and letter. | Goods.   | Import Duties.<br>(Geezer. I. 'Conventional',<br>Lire c. | Import Duties.<br>(Geezer. I. 'Conventional',<br>Lire c. |
|-----------------|--|--|--|
|                 | Articles of cardboard or cellulose stamped out, compressed or hardened, with or without reisel . . . . .   | —  | 40 00 (F)  |
|                 | Articles of paper or paste-board, coated with Japanese lacquer ( <i>Utsushi</i> ) . . . . .  | —  | 50 00 (J)  |
| 237             | Journals:  |  |  |
| a               | Illustrated or of fashion:   |  |  |
|                 | 1. Printed in Italian . . . . .  | 15 00  | 12 50  |
|                 | 2. In any other language . . . . .   | Free.  | Free.  |
|                 | 3. Other . . . . .   |  |  |
|                 | Journals not of recent date and only in for waste paper are classed as picking paper.  |  |  |
| 268             | Books: a Printed (a) (b):  |  |  |
|                 | 1. In the Italian language, loose or simply stitched or Boleman style . . . . .  | The duty on the paper of which composed.                 | 12 50  |
|                 | Books with mixed text (Italian and other languages), loose or simply stitched . . . . .  | —  | Free (A) (G) (S)   |
|                 | 2. In other languages, loose or simply stitched or Boleman style . . . . .   | Free.  | Free.  |
|                 | 3. Bound in any manner (c) quintal Printed books, bound in any manner, imported through the post, under wrapper, up to a weight of 4 kilos.                              | 20 00  | 20 00  |
|                 | Devotional books . . . . .   | —  | Free (A)   |
|                 | Books printed in the French language, with covers and backs of cardboard, even covered with tissue or paper and with title printed on the outside of the cover . . . . . | —  | 12 00 (F)  |
|                 | b Not printed (registers):   |  |  |
|                 | 1. Loose or bound in boards . . . . .  | 25 00  | (d) 22 00  |
|                 | 2. Other . . . . .   | 40 00  | —  |
|                 | Unprinted books (registers), bound in pasteboard, covered with cloth, even with covers and backs of leather . . . . .  |  | 30 00 (A) (S)  |
| 250             | Music, printed or lithographed (c):  |  |  |
|                 | a In loose sheets or simply stitched or Boleman style . . . . .  | Free.  | Free.  |
|                 | b Bound in any manner . . . . .  | 20 00  | —  |
| 260             | Manuscripts . . . . .  | Free.  | —  |

## XL—HIDES AND SKINS.

| 161 Hides and skins:   |  |  |
|--|--|--|
| a Raw, green or dry:   |  |  |
| 1. Unfit for furriery .....  | Free.  | Free.  |
| 2. Fit for furriery .....  | —  | —  |
| b Tanned with the hair (f) .....   | 60 00  | —  |
| c Tanned without the hair and unfinished:                                  |  |  |
| 1. Of sheep and goats .....  | 25 00  | —  |
| 2. Other .....   | 25 00  | —  |
| Hides and skins tanned without the hair and unfinished other, entire ..... |  |  |
|  | —  | 25 00 (\$)   |
| d Tanned without the hair and finished:                                    |  |  |
| 1. Of kids and lambs for gloves .....                                      | 45 00  | —  |
| 2. For soles .....   | 70 00  | 70 00  |
| 3. Other .....   | 90 00  | 90 00  |
| e Patent leather .....   | 90 00  | 90 00  |
| f Cut out:   |  |  |
| 1. In boot uppers, vamps &c. ....  | Duty on the leather according to kind with an increase of 20 % . | Duty on the leather according to kind with an increase of 15 % . (f) |

\* The treaty with Austria-Hungary provides that fashion plates inserted in fashion journals printed in a language other than Italian when they have indications referring to the respective journal, or when they are numbered and alluded to in the journal, are dutiable with the journals under No. 251a, 2.

(a) According to the treaty, with Switzerland, printed books may contain engravings, photographs, lithographs, &c., inserted into the text by way of illustration without their classification being altered on that account. The same is true of the treaty with the Netherlands. Illustrate printed books are, however, subject to their own classification, when capable of being separated from such books, and when no inscriptions or indications whatever are on them in reference to the text, or when they are not inserted into the text. They may be placed separately from the books, either in the form of loose sheets or united together in booklets or volumes. The same treaty provides that books of devotion and calendars in the form of books are subject to the same classification as the books of which they form a part. Reproductions of pictures for the purpose of ornamenting and not illustrating the text,

(b) By virtue of the treaty with Germany, printed books ornamented with simple lines or vignettes in order to separate the chapters or headings, are not on that account subject to a higher duty.

(c) Under the treaty with Switzerland, bound books included under No. 258 may have ornaments of common metal, even gilt or silvered, without any addition being made to the duty on that account.

(d) By effect of the treaties with Austria-Hungary and Switzerland, the duty of 22 lire is applicable to unprinted books bound in pasteboard, even if the corners and backs are covered with cloth.

(e) According to the treaties with Austria-Hungary and Germany, lithographed music is considered as printed music.

(f) Under the treaty with Austria-Hungary, skins for furriers' wares are dutiable under 24b even if, in consequence of injuries due, for example, to tanning or dyeing, they have been imperfectly patched up or mended.

| No. and letter. | Goods.  | General.<br>Lre c.   | Conventional.<br>Lre c. |
|-----------------|---|--|-------------------------|
| 2.              | Bands for hats.....   | Duty on the leather according to kind with an increase of 50%. | —                       |
| 262             | Fleehy residues and parlage of skin.....  | Free.  | —                       |
| 263             | Furriers' articles of all kinds (a) .. quintal  | 690 00   | —                       |
| 264             | Harness.....  | —  | 450 00 (F)              |
| 265             | Saddles.....each  | 90 00  | —                       |
| 266             | Gloves of all kinds of skins, even simply cut out.....100 pair  | 15 00  | 12 00 (F)               |
| 267             | Boots and shoes of all kinds (exclusive of india rubber); shoes of india rubber combined with tissue, i.e., with uppers composed of india rubber and cloth.....100 pair   | 20 00  | —                       |
|                 | 1. Boots and shoes of all kinds, of leather.....100 pairs   | 200 00   | —                       |
|                 | 2. Of stuff, with the exception of silk or velvet; of cotton tissue with india rubber soles furnished with an india rubber strip by means of which the soles are united to the uppers; dutiable as shoes of tissue. ....100 pairs | —  | 100 00 (A)              |
| 268             | Beltmg for machinery, finished.....quintal  | 100 00   | 85 00                   |
| 269             | Manufactures of skins tanned without the hair, e.g., B.....quintal  | 120 00   | (b) 100 00              |

## XII.—MINERALS, METALS AND THEIR MANUFACTURES (c).

|   |         |   |         |
|---|---------|---|---------|
| 270 Metallic ores :   |         |   |         |
| a Of iron .....   | Free.   |   | —       |
| b Of lead, even argentiferous.....  | "       |   | —       |
| c Of copper .....   | "       |   | —       |
| d Of zinc .....   | "       |   | —       |
| e Other of all kinds .....  | "       |   | —       |
| 271 Dross from the fusion of ores and from<br>the refining of metals and metallic<br>products .....   | "       |   | —       |
| 272 Scrap, scales, and filings of iron, cast-iron<br>and steel; small flakes of iron separ-<br>ated during the process of casting<br>and hammering.....   | quintal | 1 00  | —       |
|   |         | Less the ex-<br>port duty<br>paid in the<br>country of<br>origin (d). |         |
| 273 Cast-iron (c):  |         |   |         |
| a For refinement or fusion, in pigs   | quintal | 1 00  | (f) (a) |
| b In rough castings (g):  |         |   |         |
| 1. In articles for furniture, orna-<br>ment or domestic use .....   | quintal | 8 00  | —       |
| Radiators, ribbed pipes, and boilers,   |         |   |         |
| (a) By effect of the treaties with Austria-Hungary and Germany, fu-<br>llars, boss and caps (except trimmed caps for women), even with<br>linings, ribbons and cords of silk, or otherwise ornamented, are classed<br>under No. 263.                                |         |   |         |
| (b) According to the treaty with Austria-Hungary and the Agreement<br>with France, the importer of valises and travelling bags except those<br>fitted with toilet requisites and other articles for travellers, has the<br>option of paying duty at lire 2'50 each. |         |   |         |

(c) *General Notes to Category XII*.—I. Under the treaty with Austria-Hungary, articles of common metals, gold or silver plated, are assimilated to gilt or silvered wares in so far as the "Reperorio" in force at the time of signing the treaty does not expressly classify them under articles of gold or silver, or small wares.

II. In pursuance of the same treaty, the under-mentioned articles of common metals are classified, according to the quality of the metal and rate leviable thereon, under Nos. 285, 286, 287, 289, 291, 294, 297, 298, 302

and 363: Goblets, cans, dishes, bottle and glass holders; coffee or tea pots, sugar basins, bread trays, fruit dishes, decanter trays, salt cellars, ash trays, knife rests, spoons and forks wholly of common metal or of a single material or with bone handles, table knives of iron or steel with handles of common metal or bone, pie-dishes, sauce boats, sugar sifters, tea

strainers, kettles, autoclaves, glass tanks, knife trays, egg onions, epergnes, match holders, table or suspending, smokers' tables (gargouilles) of metal, clothes racks, inkstands (except pocket or travelling), candlesticks, lamps and lighting apparatus of all kinds (except electric lamps), furniture, lithins (except furniture ornaments of sheet iron), watch boxes and clock cases (household) and kitchen utensils, paper weights, paper cutters, cigarette-card trays, watch stands, menu holders and cups.

(d) In order to come under this duty the waste imported from countries where it is subject to export duty must be accompanied by a certificate of the foreign customs house at which duty may have been levied. The certificate must further show its date of issue as well as the name and address of the shipper and consignee.

(c) By virtue of the treaty with Switzerland, wrought cast-iron wares manufactured under this heading may be prime-coated (*couleur d'appât*) or tarred, without being liable to an increase of duty on that account. The same provision has been stipulated in the treaty with Austria-Hungary for articles classed in No. 2739, and in the treaty with Germany for articles specified in No. 2732. According to the treaty with Austria-Hungary, the application of red lead and the such like is to be considered as prime coating (*couleur d'appât*).

(f). Under the treaty with Austria-Hungary, the conventional rate of No. 273a shall also apply to ferro-manganese containing up to 30% of manganese.

(g) According to the treaty with Austria-Hungary, articles of cast-iron are regarded as rough and are dutiable under No. 273b, even if they have undergone after casting a rough process of scouring with a view to the removal of the traces of heels and seams, provided they have not received any further working.



|   |  | Import Duties. |               |                 |  | Goods.   |  | Import Duties.  |               |
|---|--|----------------|---------------|-----------------|--|--|--|---|---------------|
|   |  | General.       | Conventional. | No. and letter. |  |  |  | General.  | Conventional. |
|   |  | Libre c.       | Libre c.      |                 |  |  |  | Libre c.  | Libre c.      |
| for heating, of cast iron, even with decorations formed in the casting  |  |                |               |                 |  |  |  |   |               |
| 2.  | In other articles weighing each :  | —              | 6 00 (S)      | 279             |  | Iron and steel forged or cast :  |  |   |               |
| a   | 500 grammes or more .....  | 5 00           | 5 00          | a               |  | Coarse articles :  |  |   |               |
| b   | Less than 500 grammes .....  | 3 00           | —             |                 |  | Iron and steel simply forged or cast are classed under No. 279a.                       |  |   |               |
| c   | In castings, planed, turned or otherwise wrought :   |                |               | 1.              |  | Weighting 50 kilogrammes and more .....  |  | 10 00   | 9 00          |
| 1.  | In articles for furniture, ornament or domestic use .....  | 10 00          | 10 00         | 2.              |  | Weighting less than 50 kilogrammes .....   |  | 12 00   | —             |
| 2.  | In other articles weighing each :  |                |               |                 |  | Hinges ("gaucheri") of iron, simply wrought .....                                      |  | —   | 10 00 (S)     |
| a   | 500 grammes or more .....  | 7 00           | 7 00          |                 |  | Coarse manufactures of iron or steel, wrought or cast :                                |  |   |               |
| b   | Less than 500 grammes .....  | 10 00          | —             |                 |  | Weighting less than 50 but more than 5 kilos .....                                     |  | —   | 12 00 (A)(G)  |
| d   | In castings, varnished, tinned, coated with zinc, lead, copper, or nickel, enamelled or combined with other metals :   |                |               |                 |  | b  |  | In articles planed, filed, turned, perforated on a small part of the surface only : |               |
| 1.  | In articles for furniture, ornament or domestic use, including automatic distributors for the sale of obolocate in tables, with a slot for the introduction of coins, the body of cast iron, the drum of glass, and with accessories of zinc and brass ..... | 18 00          | 18 00         |                 |  | 1. Of a weight of 50 kilos, or more .....  |  | 10 50   | —             |
| Heaters, cooking stoves, and gas heating apparatus of cast iron, even with fittings of other metals .....   | quintal  | —              | 13 00 (S)     |                 |  | 2. Less than 50 but more than 25 kilos .....   |  | 12 00   | —             |
| Lamps and parts thereof, of cast iron with or without fittings, or ornaments of zinc, tinned, enamelled, nickelled, varnished, oxidized or lacquered .....  | quintal  | —              | 15 00 (A)(G)  |                 |  | 3. Of 25 kilos, or less .....  |  | 15 50   | —             |
| 2.  | In other articles, weighing each :   |                |               | 280             |  | Sheet iron or steel :  |  |   |               |
| a   | 500 grammes or more .....  | 12 00          | 12 00         |                 |  | a  |  | Coated with zinc or lead : (a)  |               |
| b   | Less than 500 grammes .....  | 18 00          | —             |                 |  | 1.   |  | Exceeding 1½ millimetres in thickness .....   |               |
| 4   | Raw iron in blooms, and steel in ingots .....  | 2 75           | 2 75          |                 |  | 2.   |  | Of 1½ millimetres in thickness and less .....                                       |               |
| 5   | Iron and steel :   |                |               |                 |  | b  |  | Tinned, coppered, or oxidized : (b)   |               |
| Are included in Number 275, iron and steel simply rolled or wire simply drawn.  |  |                |               |                 |  |  |  |   |               |
| a   | Rolled or jammered in rods or bars, of any section :   |                |               |                 |  | 1.   |  | Exceeding 1½ millimetres in thickness .....   |               |
| 1.  | Not having in section any diameter or side of 7 millimetres or less .....  | 6 50           | 6 00          |                 |  | 2.   |  | Of 1½ millimetres in thickness and less .....                                       |               |
| 2.  | Having in section one or more sides or diameters of 7 millimetres or less, but exceeding 5 millimetres, quintal  | 7 50           | 7 00          |                 |  | b  |  | Tinned, coppered, or oxidized : (b)   |               |
| 3.  | Having in section one or more sides or diameters of 5 millimetres or less .....  | 9 00           | 9 00          |                 |  | 1.   |  | Exceeding 1½ millimetres in thickness .....   |               |
| b   | Drawn in wire (a) :  |                |               |                 |  | 2.   |  | Of 1½ millimetres in thickness or less .....  |               |
| 1.  | Having a diameter of 5 millimetres or less, but exceeding 1½ millimetres .....   | 12 00          | 11 00         |                 |  | 281  |  | Springs, steel, of all kinds .....  |               |
| 2.  | Having a diameter of 1½ millimetres or less .....  | 15 00          | 15 00         |                 |  | Steel springs for weaving looms, even zinced, nickelled, tinned, or coppered (c) ..... |  | —   | 14 00 (S)     |
| c   | Rolled in sheets (b) :   |                |               |                 |  | 282  |  | Grates for steam boilers of corrugated iron or steel sheets .....                   |               |
| 1.  | 4 millimetres in thickness and above .....   | 7 00           | 7 00          |                 |  | 283  |  | Cables of iron or steel wire, even with core of textile materials .....             |               |
| 2.  | Less than 4 millimetres but more than 1½ millimetres in thickness .....  | 10 00          | 10 00         |                 |  |  |  | Duty of component iron or steel wire with an increase of 8 lire per quintal.        |               |
| 8.  | Of 1½ millimetres and less in thickness .....  | 12 00          | 12 00         |                 |  | 284  |  | Household crockery and utensils of enamelled iron .....                             |               |
| Sheet iron annealed is regarded as iron of first manufacture.   |  |                |               |                 |  |  |  |   |               |
| Sheet iron cut (not simply trimmed for a specified use) pays one lire more than sheet (c).  |  |                |               |                 |  |  |  |   |               |
| Sheets of iron or steel of ½ a millimetre in thickness and less, intended for the manufacture of dynamo electric machines or electric transformers, are admitted duty free in the manner and on compliance with the rules laid down by the Minister of Finance. |  |                |               |                 |  |  |  |   |               |
| Strips of cold-rolled steel of a thickness of less than ½ mm., destined for the manufacture of pen nibs, shall pay duty at the rate of 1 lire per quintal subject to the conditions and regulations which shall be prescribed by the Minister of Finance.       |  |                |               |                 |  |  |  |   |               |
| 76  | Iron and steel rails for railways .....  | 6 00           | 6 00          |                 |  | 285  |  | Articles of sheet iron or steel, coated with zinc or lead (c) :                     |               |
| 77  | Sleepers for ordinary railways, of iron or steel, complete .....   | 6 00           | (d)           |                 |  | a  |  | Plain :   |               |
| 78  | Tubes of iron or steel, with walls of a thickness of :   |                |               |                 |  | 1.   |  | Sheet exceeding 1½ millimetre in thickness .....                                    |               |
| a   | 4 millimetres and more .....   | 12 00          | 12 00         |                 |  | 2.   |  | Sheet of a thickness of 1½ millimetre or less .....                                 |               |
| b   | Less than 4 and more than 1½ millimetres .....   | 15 00          | 14 00         |                 |  | Amongst various plain manufactures are included corrugated sheets.                     |  |   |               |
| c   | 1½ millimetres or less .....   | 17 00          | 17 00         |                 |  | b  |  | Combined with other materials :   |               |
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(a) Under the treaty with Austria-Hungary, iron wire merely annealed is not dutiable as oxidized wire, but is included under No. 279b.

(b) The German treaty provides that, in case of doubt, the thickness of sheet iron is to be determined by ascertaining the real weight and surface of the sheet iron. The thickness shall be gathered from the weight and surface by taking as a basis a specific gravity of 7, 8, i.e., a weight of 7, kilogrammes per square metre, of a sheet having 1 millimetre in thickness.

(c) Are considered as simply trimmed, sheets and plates of a square or rectangular shape. All plates and sheets of other shape, i.e., hexagonal, pentagonal, circular, triangular &c. are treated as cut.

(d) It must be understood that under the treaties with Austria-Hungary and Germany the duties on the iron and steel articles mentioned in No. 279 are also conventionalized for the present No.

(a) See Note (e) to No. 285.

(b) See Note (f) to No. 286.

(c) Under the treaty with Switzerland, steel springs for weaving looms are dutiable at the conventional rate of this heading, even when capable of being utilized for other purposes.

(d) It must be understood that under the treaties with Austria-Hungary and Germany, the duties on the iron or steel articles mentioned in No. 287 a 2 and b 2, are also conventionalized for the present No.

(e) The treaty with Austria-Hungary provides that iron sheets falling under Nos. 280a, nickelled, lacquered, painted, or with impressed designs, as also wares of such sheets, in so far as the "Reperorio" in force at the time of signing the treaty classifies them as "Manufactures, according to the material of which they are composed," are dutiable under No. 285a, at the rate of 19 or 21 lire per quintal. If they are combined with other materials, they are dutiable under No. 285b at the rate of 23 or 25 lire per quintal.

As regards articles in combination with other materials (e.g. locks with screws, rings &c.), the provisions of Section 4 of the Preliminary Dispositions in the "Reperorio" are applicable. (See also General Note II, to Category XIII.)

(f) Under the treaty with Austria-Hungary, iron sheets falling under No. 280b, nickelled, lacquered, painted, or with impressed designs, as also wares of such sheets, are dutiable under No. 286 at the rate of 20 or 22 lire per quintal, and if they are combined with other materials they are dutiable under No. 286b at the rate of 24 or 26 lire per quintal.

## MANUFACTURES continued

| No. and letter.  | General.   | Conventional. | No. and letter.  | General. | Conventional. |
|--|--|---------------|--|----------|---------------|
| 287 Iron and steel of second manufacture in articles not specially mentioned   | 10 50  | 10 50         | 288 Tools and implements for arts and trades, of cast-iron, iron or steel: | 10 50    | 10 50         |
| (a) (1) (i):   |  |               |  |          |               |
| a Articles principally manufactured from heavy pieces of iron and steel:   |  |               |  |          |               |
| 1. Planed, filed, turned, perforated &c. on a small part of their surface only, i.e. with a few plain holes, or slightly filed or hammered.....  | 10 50  | 10 50         |  |          |               |
| 2. Planed, filed, turned, perforated, &c. on the entire or chief part of their surface.....  | 13 50  | 13 25         |  |          |               |
| 3. Coated with tin, lead, zinc or varnish.....   | 15 50  | (b) 15 50     |  |          |               |
| 4. Oxidized, enamelled, nickelled, japanned, or with fittings of other metals, or combined with glass or ceramic products.....   | 20 00  | (c) 20 00     |  |          |               |
| b Articles principally manufactured from light pieces of iron or steel:  |  |               |  |          |               |
| 1. In articles planed, filed, turned, perforated &c. on a small part of their surface only.....  | 13 50  | 15 50         |  |          |               |
| 2. In articles planed, filed, turned, perforated &c. on the entire or chief part of their surface.....   | 17 50  | (c) 17 25     |  |          |               |
| 3. Nails wrought from iron or steel.....   | —  | (b) 10 00(A)  |  |          |               |
| 4. Horse-shoe nails.....   | —  | 16 50(A)      |  |          |               |
| 5. Di-hies (frying-pans, pulls and the like) of sheet iron, with only the interior polished.....   | —  | 16 50(A)(G)   |  |          |               |
| 6. Tinned, coated with lead, zinc or varnish.....  | 17 50  | (d) 17 25     |  |          |               |
| 7. Cans for carrying milk &c. and milk pans, tinned.....   | —  | 14 00(S)      |  |          |               |
| 8. Oxidized, enamelled, nickelled, japanned, or with fittings of other metals, or combined with glass or ceramic products.....   | 30 00  | (d) 30 00     |  |          |               |
| 9. Hensils or handles of steel, harness (remains) fitted with steel handles, nickelled.....  | —  | 17 25 (S)     |  |          |               |
| 289 Tools and implements for arts and trades, of cast-iron, iron or steel:   |  |               |  |          |               |
| a Common: The following are considered as common tools and implements for arts and trades: Axes, ploughs, hatchets, ordinary agricultural implements in general, pickaxes, anvils, wedges, trawls, hoes, harrows, draw-plates, gauges, pitch-forks, levers, cleavers, hammers, blacksmiths' vices, shovels, stakes, picks, rakes, hoes, felling-axes, pincers, ploughshares &c.  |  |               |  |          |               |
| 1. Burnished, nickelled, enamelled, lacquered or oxidized.....   | 20 00  | 20 00         |  |          |               |
| 2. Polished, varnished, coated with zinc, lead, copper, galvanized, tinned, or combined with other metals.....   | 15 50  | 14 50         |  |          |               |
| 3. Other.....  | 13 50  | 13 00         |  |          |               |
| b Fine: The following are considered as fine tools and implements for arts and trades: Jacks, balances, burnishers, gravers, screw drivers, composing sticks, letter presses, shears, cythes, sickles, scissors, portable forges, dies and punches; tools not specially mentioned for shoemakers, golders, carpenters, blacksmiths, farriers, hairdressers, printers and other artisans; flat and crimping irons, tawlers, saw blades, nails, plane irons, smoothing irons, for augers and centre-bits, chisels, saws, gouges, spatulas, hollow punches, ginkets (large and small) stamps, presses for stamps and dies, watchmakers' lathes, hand-drills, quill-bits &c.   |  |               |  |          |               |
| (i) In virtue of the treaties with Austria-Hungary, sales and strong boxes are classified under No. 287 a 2 and b 2, even if they are lacquered, or have usual accessories of other metals, whether gilt or ornamented or not.   |  |               |  |          |               |
| If they are wholly or partly burnished or nickelled, they are dutiable under No. 287 a 3 and b 4.  |  |               |  |          |               |
| However, strong boxes burnished or nickelled only as regards the ordinary accessories, even if ornamented remain dutiable under No. 287 a 2 and b 2.   |  |               |  |          |               |
| (ii) Under the treaty with Austria-Hungary wares of sheet iron which, after manufacture, are coated with zinc or lead, or subsequently lacquered or varnished, fall under No. 287 a 3 and b 3, so far as the Tariff Index ("Repetorio") in force at the time of signing the treaty classifies them as "Manufactures," and under the tariff of the material of which they are composed.   |  |               |  |          |               |
| If these wares are subsequently oxidized, nickelled, enamelled, or fitted with other metals, they are dutiable under No. 287 a 4 and b 4.  |  |               |  |          |               |
| By virtue of the same treaty, iron sheets, nickelled or oxidized after manufacture (except those included under No. 280), as also wares of such sheets, fall under No. 287 b 4, so far as the Tariff Index ("Repetorio") in force at the time of signing the treaty classifies them as "Manufactures," and under the tariff of the material of which they are composed.  |  |               |  |          |               |
| Lacquered iron sheets and wares thereof are dutiable under No. 287 b 3.  |  |               |  |          |               |
| (i) See General Note II to Category XII.   |  |               |  |          |               |
| (ii) The duty of 10 lire for wrought nails of iron or steel is applicable even if such nails are secured by machinery or blued in the oven.  |  |               |  |          |               |
| (iii) By virtue of the treaty with Austria-Hungary, lacquered articles shall be assimilated to varnished articles classed in No. 287 a 3.  |  |               |  |          |               |
| (iv) The treaty with Switzerland applies the duty of 17-25 lire to heads or handles of steel, harness (remains) fitted with steel handles, even tinned or zinced.  |  |               |  |          |               |
| (v) By virtue of the treaties with Austria-Hungary and Germany lacquered articles are assimilated to varnished articles classed in No. 287 a 3.  |  |               |  |          |               |
| 1. Burnished, nickelled, enamelled, lacquered or oxidized.....   | 22 00  | 22 00         |  |          |               |
| 2. Other, even polished, varnished, coated with zinc, lead, copper, galvanized, tinned or combined with other metals.....  | 17 50  | 17 00         |  |          |               |
| 3. With fittings of other metals.....  | —  | 12 00(A)      |  |          |               |
| c Files and rasps having a length (not including the handles):   |  |               |  |          |               |
| 1. Of more than 30 centimetres.....  | 14 00  | 13 00         |  |          |               |
| 2. Of 15 and up to 30 centimetres.....   | 16 00  | 15 00         |  |          |               |
| 3. Less than 15 centimetres.....   | 20 00  | 20 00         |  |          |               |
| 289 Articles of iron and steel, burnished (b):   |  |               |  |          |               |
| a Stems for pins.....  | 50 00  | —             |  |          |               |
| b Others.....  | 80 00  | —             |  |          |               |
| Watch chains, buckles, thimbles and clasps; key chains and key rings; frames, locks, fittings, and clasps for bags and purses; all those of iron or steel, burnished.....  | —  | 80 00(A)(G)   |  |          |               |
| 290 Needles and pins.....  | 100 00   | 80 00         |  |          |               |
| 291 Copper, brass and bronze (c):  |  |               |  |          |               |
| a In ingots, cakes, filings and scrap.....   | 4 00   | —             |  |          |               |
| b In rods or bars.....   | 14 00  | —             |  |          |               |
| c In sheets and plates.....  | 14 00  | —             |  |          |               |
| d In wire:   |  |               |  |          |               |
| 1. Of more than 1/2 mm. in diameter.....   | 20 00  | 20 00         |  |          |               |
| 2. Of 1/2 mm. in diameter or less.....   | 40 00  | 40 00         |  |          |               |
| e In tubes of any diameter.....  | 20 00  | 20 00         |  |          |               |
| f Hammered in coarse articles.....   | 18 00  | —             |  |          |               |
| g Engraved cylinders and dies for printing.....  | 20 00  | —             |  |          |               |
| h In ornamental manufactures, neither gilt or silvered including brass lamps for automobile carriages, furnished with a reflector of silvered glass.....   | 73 00  | 75 00         |  |          |               |
| i Hooks of copper or brass.....  | —  | 50 00(E)      |  |          |               |
| j Upholsterers' nails with shank of iron and head of other common metals, not gilt or silvered.....  | —  | 50 00(F)      |  |          |               |
| k Gilt or silvered:  |  |               |  |          |               |
| 1. In bars or in sheets.....   | 100 00   | —             |  |          |               |
| 2. In wire even wound on threads of textile materials.....   | 100 00   | —             |  |          |               |
| 3. Articles, other (d).....  | 120 00   | 120 00        |  |          |               |
|  |  |               |  |          |               |
| 1. In bars or in sheets.....   | 100 00   | —             |  |          |               |
| 2. In wire even wound on threads of textile materials.....   | 100 00   | —             |  |          |               |
| 3. Articles, other (d).....  | 120 00   | 120 00        |  |          |               |
| Upholsterers' nails with shank of iron and head of other common metals, even gilt or silvered.....   | —  | 50 00(G)      |  |          |               |
| m Coin:  |  |               |  |          |               |
| 1. & 2. Legally current in the Kingdom and for numismatic collections..  | Free.  | —             |  |          |               |
| 3. Other.....  | 10 00  | —             |  |          |               |
| n Screws and bolts.....  | 40 00  | 40 00         |  |          |               |
| o Manufactured articles not specially mentioned.....   | 30 00  | 30 00         |  |          |               |
| 292 Solder of copper or brass.....   | 14 00  | —             |  |          |               |
| 293 Metallic gauze: a Of iron or steel.....  | Duty on the component wire with an additional 15 lire per quintal. | (e) 35 00     |  |          |               |
| b Of copper or brass.....  | Duty on the component wire with an additional 15 lire per quintal. | (e) 35 00     |  |          |               |
| (a) By virtue of the treaty with Austria-Hungary, wares of iron or steel which the "Repetorio" in force at the time of signing the treaty, either specifically classifies under "Manufactures of iron or steel," or which are made dutiable under that heading by the said "Repetorio," are "Wares, according to the nature of the material" (e.g., "Repetorio," chains, goblets, lockittings, coffee pots, inkstands, paper weights, clock cases, hand-bells, keys, &c.), are, if gilt or silvered, to be treated as similar wares burnished, and to pay duty under No. 289 at the rate of 80 lire per quintal. (See also General Note II, to Category XII.)  |  |               |  |          |               |
| (b) The treaties with Austria-Hungary and Germany provide that wares which the "Repetorio" in force at the time of signing the treaty expressly ranges under "Steel and iron of second manufacture" (e.g., chains, nails, neither gilt nor silvered, rivets, &c.), are, if they are wholly or partly burnished, to be treated as similar wares, nickelled (No. 287 a 3 and b 4). (As to sales and strong boxes, see footnote (a) to No. 287.)  |  |               |  |          |               |
| (c) Under the treaty with Austria-Hungary and Germany provide that fittings of all kinds (except for fire) are ornaments of sheet iron, domestic and kitchen utensils, e.g., spirit lamps, heaters (richauds) for curling iron, fruit presses, coffee or tea pots, sugar sifters, pepper and salt boxes, antoclaves, table match-boxes, ovens, burners and galleries for lamps, lustres, &c. of copper, brass or bronze, are treated as manufactures of these metals, and, in accordance with the provisions of the "Repetorio" in force at the time of signing the treaty, are dutiable under No. 291 a, b, c, or d. Building and furniture fittings (hinges under No. 291 a, b, c, or d. even ornamental, but not gilt or silvered, are dutiable under No. 291 c. (See also footnote (a) to No. 305 and General Note II, to Category XII.) |  |               |  |          |               |
| (d) Under the treaty with Germany, No. 291 f, includes articles of the kind, whether gold or silver or plated, unless expressly classed under the kind, whether gold or silver or under small wares by the "Repetorio" in force at the time of signing the treaty.   |  |               |  |          |               |
| (e) According to the treaty with Austria-Hungary, the importer has the right to demand that the duty on metallic tissues of brass or copper imported in cases, should be assessed on the actual net weight   |  |               |  |          |               |

| Goods.                                       | Import Duties. |               | No. and letter. | Goods.  | Import Duties. |                 |
|--|----------------|---------------|-----------------|---|----------------|-----------------|
|  | General.       | Conventional. |                 |   | General.       | Conventional.   |
|  | Lire c.        | Lira c.       |                 |   | Lire c.        | Lira c.         |
| kel and its alloys with copper and zinc (c): |                |               | 310             | Machines (a) (b):   |                |                 |
| In cubes, ingots and scrap.....              | Free.          | —             |                 | a Steam engines:  |                |                 |
| In rods..... quintal                         | 10 00          | 10 00         |                 | 1. Fixed, without boiler.....   | 12 00          | 12 00           |
| In plates or sheets.....                     | 10 00          | 10 00         |                 | 2. Semi fixed (with boiler), hot-air, compressed-air, gas and petroleum motors, including rotary motors.....            | 12 00          | —               |
| In tubes or pipes.....                       | 10 00          | —             |                 | Weighting more than 300 kilos., ..  | —              | 12 00 (A)(X)(S) |
| In manufactures:                             |                |               |                 | b Hydraulic machinery and water or wind motors.....   | 10 00          | 10 00           |
| 1. Gilt or silvered.....                     | 120 00         | 100 00        |                 | The following are included under hydraulic machinery:   |                |                 |
| 2. Other o.s.m.....                          | 100 00         | 80 00         |                 | Turbines, hydraulic wheels, pascometers, pumps and elevators, presses, accumulators, lifts, hydraulic jacks &c. (c)     |                |                 |
| and its alloys with antimony:                |                |               |                 | c Locomotives without tenders.....  | 14 00          | —               |
| In pigs and scrap or powder.....             | 0 50           | —             |                 | d Portable engines.....   | 12 00          | —               |
| Hammered in sheets.....                      | 3 00           | —             |                 | e Marine engines.....   | 12 00          | —               |
| Tubes or pipes.....                          | 20 00          | (a) 18 00     |                 | f Agricultural machines:  |                |                 |
| Draining type.....                           | 5 00           | —             |                 | 1. Reapers and mowers.....  | 4 00           | —               |
| In other manufactures.....                   | —              | —             |                 | (Combined reapers and binders are to be treated as reapers.)  |                |                 |
| and its alloys with lead and anti-           |                |               |                 | Mowers.....   | —              | 4 00 (S)        |
| In pigs, rods and scrap.....                 | Free.          | —             |                 | 2. Others.....  | 9 00           | 9 00            |
| In wire..... quintal                         | 15 00          | —             |                 | Hay tedders.....  | —              | 1 00 (S)        |
| In sheets.....                               | 40 00          | —             |                 | g Spinning machinery (d).....   | 10 00          | 6 00            |
| 1. Varoished.....                            | 40 00          | —             |                 | h Weaving machinery and looms (e)   | 10 00          | 6 00            |
| 2. Other.....                                | 15 00          | —             |                 | Stocking frames.....  | —              | 7 00 (S)        |
| In other manufactures:                       |                |               |                 | i Dynamo-electric machines:   |                |                 |
| 1. Varoished.....                            | 40 00          | —             |                 | 1. Weighting more than 1,000 kilos.   | 30 00          | 16 00           |
| 2. Not specially mentioned.....              | 20 00          | 35 00 (A)     |                 | 2. Weighting 1,000 or less.....   | 30 00          | 25 00           |
| 3. Not specially mentioned.....              | —              | —             |                 | Machines mentioned in the present treaty driven by dynamo-electric machines, and forming a single entity with them (f): |                |                 |
| and its alloys with copper (c):              |                |               |                 | 1. Weighting more than 1,000 kilos.....   | —              | 13 00 (S)       |
| In a raw state..... quintal                  | 30 00          | —             |                 | 2. Weighting 1,000 kilos, or less.....  | —              | 19 00 (S)       |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
| Plates, rods, tubes or pipes.....            | 50 00          | —             |                 |   |                |                 |
| Wire:  |                |               |                 |   |                |                 |
| 1. Of more than 1/2 mm. in diameter.....     | 50 00          | —             |                 |   |                |                 |
| 2. Of 1/2 mm. in diameter or less.....       | 75 00          | —             |                 |   |                |                 |
| Manufactured articles of all kinds.....      | 150 00         | —             |                 |   |                |                 |
| and its alloys with copper (c):              |                |               |                 |   |                |                 |
| In a raw state..... quintal                  | 30 00          | —             |                 |   |                |                 |
|  |                |               |                 |   |                |                 |



## XII.—MINERALS, METALS AND THEIR MANUFACTURES—continued.

| No. and letter. | Goods.   | Import Duties. |                |
|-----------------|--|----------------|----------------|
|                 |  | General.       | Conventional.  |
|                 |  | Lire c.        | Lire c.        |
| <i>j</i>        | Sewing machines:   |                |                |
| 1.              | With stands.....quintal  | 25 00          | 25 00          |
| 2.              | Without stands.....quintal   | 30 00          | 25 00          |
|                 | Knitting machines (manual or power), with or without stands quintal  | —              | 8 00(S)        |
| <i>k</i>        | Machines for flour mills.....  | 10 00          | 6 00           |
| <i>l</i>        | for the manufacture of paper and card-board.....quintal  | 10 00          | (4) 6 00       |
| <i>m</i>        | Machines for printing and lithography.....quintal  | 10 00          | —              |
| <i>n</i>        | Machines not specially mentioned.....  | 10 00          | —              |
|                 | Machines for breaking or pulverizing stones, ores, bones &c.; windlasses of cast or wrought iron; mechanical cranes, not hydraulic; jacks for lifting wagons &c.; centrifugal machines for the manufacture of sugar; automatic brakes (compressed air, vacuum &c.); rolling mills; calendaring machines, except those for calendaring tissues; machines for washing and ironing linen; book-binding machines.....quintal | —              | 10 00(A)(G)    |
|                 | Refrigerating machines; machines for the manufacture of aerated waters; paper-cutting machines; brick-making machines; pneumatic machines for industrial purposes; polishing machines; ventilators with mechanical movements; machines for performing paper.....quintal  | —              | 10 00(A)(G)(S) |
| 1.              | Machines for bleaching and dyeing; machines for the manufacture of alimentary pastes and transmission gearing.....quintal  | —              | 10 00(S)       |
| 2.              | Liquid manure pumps, with galvanized pipes.....quintal   | —              | 4 00(S)        |
| 311             | Tenders for locomotives.....   | 10 00          | —              |
| 312             | Electric transformers.....   | 30 00          | (c) 25 00      |
| 313             | Electric accumulators and metal parts thereof.....quintal  | 16 00          | 16 00          |
| 314             | Detached parts of machines:  |                |                |
| a               | Dynamo-electric machines and transformers (G); air-suction electric ventilators.....quintal  | 30 00          | 25 00          |
| 1.              | Detached parts of dynamo-electric machines of wrought or cast iron or steel, weighing more than 1,000 kilograms, each.....quintal  | —              | 16 00(S)       |
| b               | Sewing.....quintal   | 30 00          | 30 00          |
| c               | Other.....quintal  | 11 00          | —              |
|                 | Detached parts of other machines mentioned in the treaty.....quintal   | —              | 11 00(G)       |
| 1.              | Detached parts of other machines of cast or wrought iron or of steel belonging to machines mentioned in the treaty (c).....quintal   | —              | 10 00(S)       |
| 2.              | Detached parts of other machines of aluminium.....quintal  | —              | 20 00(S)       |
| 3.              | Scrapers (doctors) of steel or composition metal for textile printing machines, polished or not.....quintal  | —              | 7 00(S)        |
| 4.              | Leather pickers.....quintal  | —              | 11 00(S)       |
| 316             | Apparatus for heating, retinning, distilling &c.; air desiccators, worked by means of the forced passage of air between layers of lime, consisting of a cylindrical recipient of malleable cast iron furnished with a lid, in which is placed another cylindrical recipient of galvanized sheet iron, containing a series of movable diaphragms also of galvanized sheet iron.....quintal                                | 20 00          | 18 00          |
|                 |  | 75 00          | 63 00          |
| 316             | Card clothing.....   |                |                |
|                 | Cards are classed amongst weaving machines not specified. Cards and clothing thereof are dutiable separately even if fitted together when presented at the Customs house (F).  |                |                |

(a) Under the treaty with Switzerland the duty of 6 lire is applicable to machines and apparatus for the manufacture of paper and paper pulp. According to the same treaty, the following are conventionally classed under this heading: steam, gas, heaters, re-enters, rag-rollers (not including boilers for the preparation of chemical pulp), cylinder engines, rollers, paper cutting machines, machines for giving a satiny appearance to paper, moisteners (machines for moistening paper), calenders, sizing machines, heckling machines, rag-engines, sorting machines and pulp presses.

(b) The conventional duty of 10 lire on machines for dyeing yarns is likewise stipulated in the treaties with Austria-Hungary and Germany.

(c) Under the treaty with Switzerland the duty of 25 lire is applicable to electric transformers with or without oil.

(d) Under the treaty with Switzerland, the conventional duty on detached parts of dynamo-electric machines is applicable also to moulded articles of asbestos for electrical machines and apparatus (boblines, covers, tubes, disks, washers &c.).

(e) Parts of machines, other than those mentioned in the convention with Switzerland, specified under Nos. 309a, 310a, 310b (except arc-motors), 310c, 310d, 310e, 310f, and also mowers, hay tedders, and presses for wine and fruits. Under the same treaty, top-cards for carding machines, without card clothing, such as mechanism for Jacquard looms & water and card looms (*per machines ratieres*), imported separately pay the conventional duty under this number.

(f) According to the treaty with Switzerland, cards and card clothing are dutiable separately and subject to the respective conventional duties, even if fitted together when presented for clearance at the Customs.

| No. and letter. | Goods.  | Import Duties. |               |
|-----------------|---|----------------|---------------|
|                 |   | General.       | Conventional. |
|                 |   | Lire c.        | Lire c.       |
| 817             | Instruments, optical, mathematical, astronomical, chemical, physical, surgical &c. (C);   |                |               |
| a               | Of copper, bronze, brass or steel:  |                |               |
| 1.              | Fitted with telescopes, microscopes, graduated scales or circles; spy and field glasses; monocular or binocular glasses; lenses, spectacles or mounted; magnifying glasses in frames of nickelled zinc combined with a circular case of the same material which serves to protect the glass when carried in the pocket; dutiable as optical instruments.....quintal | 125 00         | 30 00         |
| 2.              | Not fitted with any optical instrument or with graduated scales or circles; screw sockets ( <i>capsule o' soccoli, a vite</i> ), of brass, with calotte of insulating material, for incandescent electric lamps; dutiable as constituent parts of incandescent electric lamps and to be classified, as electric instruments made of brass, &c., quintal             | 75 00          | 30 00         |
|                 | Plastered apilints in hermetically sealed boxes (Dr. W. Sahli's patent).....quintal   | —              | 6 00          |
| b               | Of all kinds, in the construction of which iron clearly predominates.....quintal  | 30 00          | 30 00         |
|                 | (Gas meters.....quintal   | —              | 20 00         |
|                 | Apparatus for the application of electricity (tension regulators, switches and starters, resistances, interruptors, commutators, controllers, speed regulators, cut-offs, safety fuses, lightning conductors &c.).....quintal   | —              | 30 00         |
|                 | Weighting 100 kilograms or less.....quintal   | —              | 25 00         |
|                 | Weighting more than 100 kilograms, ..   | —              | —             |
| 318             | Electric lamps:   |                |               |
| a               | Incandescent.....100  | 5 00           | 5 00          |
| 319             | Gold:   |                |               |
| a               | Rolled in sheets or tins.....kilog.   | 10 00          | —             |
| 1.              | Gold simply rolled in bands of 1 millimetre or more but less than 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 millimetre or more, but less than 2 millimetres.....kilog.  | —              | 5 00          |
| 2.              | Gold simply rolled in bands of at least 1 millimetre in thickness, or drawn into wire, round, half-round, or square, of at least 2 millimetres in diameter.....kilog.   | —              | Free          |
| b               | Wound on silk or other textile material.....kilog.  | 10 00          | 10 00         |
| c               | Hammered in leaves (without deducting the weight of the paper).....kilog.   | 18 00          | (w) 16 00     |
| 320             | Silver:   |                |               |
| a               | Crude, in bars, dust or scrap.....  | Free.          | —             |
| b               | Rolled, in sheets or tins and wire-drawn.....kilog.   | 5 00           | —             |
| 1.              | Silver simply rolled in bands of 1 mm. or more, but less than 1 mm. in thickness, or drawn into wire, round, half-round, or square, of a diameter of 1 mm. or more, but less than 2 mm. ....kilog.  | —              | 2 50          |
| 2.              | Silver simply rolled in bands of at least 1 mm. in thickness or drawn into wire, round, half-round, or square, of at least 2 mm. in diameter.....kilog.   | —              | Free          |
| c               | Wound on silk or other textile material.....kilog.  | 10 00          | 10 00         |
| d               | Hammered in leaves (without deducting the weight of the paper).....kilog.   | 5 00           | 5 00          |
| 321             | Goldsmiths' wares and gold plate.....hectog.  | 14 00          | 14 00         |
| 322             | Silversmiths' wares even gilt or silver plate (F).....kilog.  | 9 00           | 9 00          |
| 323             | Jewellery:  |                |               |
| a               | Of gold.....hectog.   | 14 00          | 3 00          |
|                 | Chains, including chain jewels (chain bracelets &c.).....hectog.  | —              | 1 00          |
|                 | Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with or without mounting or clasp.....kilog.   | —              | 6 00          |
| b               | Of silver, even gilt.....kilog.   | 10 00          | 10 00         |
|                 | Pocket books, purses, cigar cases, note books and similar articles of any kind of leather, including Russia leather, with silver mounting or clasp.....kilog.   | —              | 6 00          |

(1) The duty of 30 lire the quintal stipulated in the treaties with Austria-Hungary and Germany is applicable, under the treaty with Switzerland, to planimeters and integrators; hydrometric instruments (instruments for measuring the speed of water, water gauges); spe counters, phonographs, gramophones, and similar instruments.

(2) Agreement with France. Under the treaty with Germany, the conventional rate amounts to 15 lire.

(3) In virtue of the treaties with Austria-Hungary and Germany, manufactures of silver, plated with gold, are classed as manufactures of silver, and not as manufactures of gold.

|   | Import Duties. |               | No. and letter. | Goods. | Import Duties. |               |
|---|----------------|---------------|-----------------|--------|----------------|---------------|
|   | General.       | Conventional. |                 |        | General.       | Conventional. |
|   | Lire c.        | Lire c.       |                 |        | Lire c.        | Lire c.       |
| Ships and boats for internal navigation on lakes and rivers (†) . . . . .   |                |               |                 |        | Free (S)       |               |
| Mud-barges, pontoons, ferry-boats, ciatern-boats, skiffs, buggies, beacons, caulkers, rafts, and the like are classed under letter b. In respect of the foregoing and in respect of unlabeled tags, in addition to the tax on the gross tonnage, which only relates to the hull, whether same be furnished or not with the tackle specified in the maritime regulations, the following duties shall be collected: 1. On the engines, per nominal horse power, 12-50 lire; 2. On the boilers, quintal, 9-50 lire; 3. On the accessory apparatus not forming part of the motor, quintal, 11 lire. |                |               |                 |        |                |               |
| For the classification of craft, machines, and auxiliary apparatus, and for measuring the gross tonnage of the hull and the horse power of the engines for the purposes of the import duty the marine regulations at the time are applicable.   |                |               |                 |        |                |               |
| XIV.—STONES, EARTH, POTTERY, GLASS AND CRYSTAL (a).   |                |               |                 |        |                |               |
| 334 Precious stones:  |                |               |                 |        |                |               |
| a Unwrought . . . . .   | Free.          | —             |                 |        |                |               |
| b Wrought:  |                |               |                 |        |                |               |
| 1. Fine, or real gems . . . . .   | 14 00          | —             |                 |        |                |               |
| 2. Other . . . . .  | 9 00           | —             |                 |        |                |               |
| 335 Marble, unwrought . . . . .   | —              | 9 00(†)       |                 |        |                |               |
| 336 Alabaster, unwrought . . . . .  | Free.          | —             |                 |        |                |               |
| 337 Marble and alabaster of any quality:  |                |               |                 |        |                |               |
| a In slabs of 16 centimetres in thickness or more . . . . .   | 0 50           | —             |                 |        |                |               |
| b Worked:   |                |               |                 |        |                |               |
| 1. In statues . . . . .   | Free.          | —             |                 |        |                |               |
| 2. In vases or other similar articles with metal ornaments . . . . .  | 15 00          | —             |                 |        |                |               |
| 3. Otherwise worked . . . . .   | 0 75           | —             |                 |        |                |               |
| 338 Stones for building:  |                |               |                 |        |                |               |
| a Unwrought . . . . .   | Free.          | —             |                 |        |                |               |
| b In statues . . . . .  | —              | —             |                 |        |                |               |
| c Sawed, carved and polished . . . . .  | 1 00           | —             |                 |        |                |               |
| 339 Millstones: (b)   |                |               |                 |        |                |               |
| a Of stone . . . . .  | 1 00           | 1 00          |                 |        |                |               |
| b Of crushed stone agglomerated . . . . .   | 6 00           | —             |                 |        |                |               |
| 340 Lime:   |                |               |                 |        |                |               |
| a Calcined or quick . . . . .   | Free.          | Free.         |                 |        |                |               |
| b Hydraulic . . . . .   | 1 25           | 50(†)         |                 |        |                |               |
| 341 Cement, quick hardening . . . . .   | 1 25           | 50(†)         |                 |        |                |               |
| Other . . . . .   | 1 25           | —             |                 |        |                |               |
| 342 Stones, earths and non-metallic minerals, not specially mentioned:  | Free.          | (c) Free      |                 |        |                |               |
| 343 Sulphur, raw and refined, and flowers of sulphur . . . . .  | Free.          | 0 50          |                 |        |                |               |
| 344 Blended, solid . . . . .  | 0 50           | —             |                 |        |                |               |
| 345 Oraphte . . . . .   | Free.          | —             |                 |        |                |               |
| 346 Coal and coke . . . . .   | —              | —             |                 |        |                |               |
| 347 Carbon prepared for electrical purposes:  |                |               |                 |        |                |               |
| a For electric furnaces and electrodes for industrial purposes . . . . .  | 3 00           | 5 00          |                 |        |                |               |
| b For electric lamps, batteries and for dynamo brushes . . . . .  | 10 00          | 10 00         |                 |        |                |               |
| 348 Bricks, tiles &c:   |                |               |                 |        |                |               |
| a Paving tiles, rough . . . . .   | 0 25           | —             |                 |        |                |               |
| b Bricks, common (d) . . . . .  | 0 25           | —             |                 |        |                |               |
| c Fire-proof bricks:  |                |               |                 |        |                |               |
| 1. Common:  |                |               |                 |        |                |               |
| Weighing less than 5 kilograms . . . . .  | 0 50           | —             |                 |        |                |               |
| Weighing 5 kilograms, or more . . . . .   | 0 75           | —             |                 |        |                |               |
| By common bricks are meant parallel-sided, coniform and round edged bricks.   |                |               |                 |        |                |               |
| 2. Other . . . . .  | 1 50           | —             |                 |        |                |               |
| d Hollow bricks . . . . .   | 1 50           | —             |                 |        |                |               |
| e Glazed or enamelled bricks . . . . .  | 3 00           | —             |                 |        |                |               |
| f Common roofing tiles . . . . .  | 0 25           | —             |                 |        |                |               |
| g Flat roofing tiles, Marcellon and Paris pattern . . . . .   | 1 50           | —             |                 |        |                |               |

(†) In virtue of the treaty with Switzerland, ships, barges and boats for internal navigation on lakes and rivers may be imported in detached parts, either in one or several shipments, in compliance with the conditions established in the note (a) to No. 310.

(a) General Note to Category XIV.—According to the treaty with Austria-Hungary, glass, earthen and porcelain ware be combined with common metals, even gilt or silvered, except articles of adornment, are classified (whenever the glass &c. forms the preponderant portion of the respective articles and the metal parts only appear as mounting, frame, edge, or for the purpose of uniting the parts of glass &c. or as stand, handle, cover) among the ornamented articles of the respective category under Nos. 339 c, 349 b, 351 b, 352 c, 353 b and 354 b. This provision applies to the preponderant articles of glass, earthenware and porcelain: Liqueur, wine, beer &c. sets; wine coolers, salad and fruit bowls; biscuit, tea, coffee, butter &c. canisters and dishes; sugar basins, decanters, pots and pitchers, cruet stands, endstickets (with or without match boxes), cups, tablets, inkstands, sweetmeat boxes, flask stands, oenogones, flower vases and stands; washstand sets; watch stands; pen, boxes; flower boxes; ash trays; smokers' sets; cigar dishes; flower holders, match boxes; hand-peller fittings (combined with accessories of metal connecting the glass parts, even with gas taps or electric contact sockets), "corbetta", beer glasses, photograph stands of plate glass with wire mounting, trays, saucers and similar articles.

(b) Under the treaty with Austria-Hungary, the duty of 1 lire is applicable to midstones with or without iron hoops and metal casing.

(c) Under the treaty with Austria-Hungary, the exemption extends to emery. According to the treaty with Germany, lithographic stones are also free of duty.

(d) Heavy bricks of common clay having small circular perforations between the two major sides are classed and pay duty under No. 348 b.

In pursuance of the treaty with Switzerland, clocks or watches held to bracelets, albums, walking sticks, umbrellas, paper-weights, notes, tablets, or other articles, are dutiable at the appropriate rate, the duty of the duty applicable to the articles to which they are attached, to which they are classified as watches or as clocks according as the case is to which they are attached or for other purposes. The duty on the said articles is imposed without deduction of the weight of watch or clock. According to the same treaty, time-pieces in the shape of watches for carriages or cycles, or intended to be used in cases of diameter 10 cm. in diameter. The case or supports are dutiable separately. Time-pieces of this description having a diameter of 10 cm. are dutiable as watches.

In virtue of the treaty with Austria-Hungary, cases for table, desk, or pendulum clocks, of a material other than wood, are treated as accessories of the predominant material. (See also General Note II. of Category XIV.)

In conformity with the treaty, electric clock cases, if dutiable at a rate, are assessable separately, according to kind.

Under the treaty with Germany, parts of iron and steel in the rough (dutiable as articles of iron or steel worked according to kind). (See No. 371.)

| No. and letter.  | Goods.  | XIV.—STONES, EARTHS, POTTERY, GLASS AND CRYSTAL—CON. |               | No. and letter.  | Goods.                                    | Import Duties.        |               |
|--|---------|--|---------------|--|---|-----------------------|---------------|
|  |         | General.   | Conventional. |  |   | General.              | Conventional. |
|  |         | Lire c.  | Lire c.       |  |   | Lire c.               | Lire c.       |
| 518 Earthenware (c):   |         |  |               | 358 Optical glass in the rough.....  | quintal                                   | 3 00                  | —             |
| a Common.....  | quintal | 3 00   | 2 00 (F)      | Optical glass slightly ground, obviously for the purpose of testing the purity of the glass, is also considered as rough.  |   | —                     | —             |
| Paving tiles (f).....  | "       | —  | 2 50 (A)      | 359 Glass and crystal wares:   |   |                       |               |
| Stoves and parts of any shape (f).....   | "       | —  | —             | a Simply blown or moulded, not colored, neither ground nor engraved (f).....   | quintal                                   | 12 00                 | 8 50          |
| The following articles are considered as common earthenware: Plain paving tiles, even coated with an earthen glazing; crucibles, stoves and pipes, even enamelled; architectural ornaments, stoves, jars pots; utensils and pottery, without ornaments, even if covered with a metallic glazing of a brown, yellow, green or red colour. |         |  |               | b Colored, dyed in the paste, ground, emery-ground and engraved (a).....   | quintal                                   | 18 00                 | 16 00         |
| Other (a)(b).....  | quintal | 18 00  | 18 00         | Articles from which only the traces of the potter have been removed are not considered as ground.  |   |                       |               |
| The following articles are considered as common earthenware, other: Utensils and pottery with ornaments, sculptures and designs of any kind, hand-made or stamped; statues, statuettes, bas-reliefs, <i>espagnes</i> &c.   |         |  |               | c Painted, enamelled, gilt, silvered or otherwise decorated (b).....   | quintal                                   | 25 00                 | 18 00         |
| 550 Graphite wares.....  | quintal | 7 00   | —             | Wares of hollow glass, white or colored, simply blown, neither ground, polished, emery-ground, nor cut, silvered inside, even coated on the exterior, either wholly or in part, with yellow varnish or with coarsely painted decorations (globes for lanterns, candlesticks, vases, goblets, salt-cellars and the like)..... | quintal                                   | —                     | —             |
| 351 Stoneware (g): a Common.....   | "       | 8 00   | —             | d Graduated so as to indicate the division either in millimetres or degrees.....   | quintal                                   | 30 00                 | 4 00          |
| b Fine (b).....  | "       | 18 00  | —             | 360 Bottles, common.....   | "   | 3 00                  | —             |
| 362 Majolica (manufactures of colored paste covered with enamel or with opaque varnish) (d):   |         |  |               | By common bottles are meant those of black, dark greenish or reddish glass, ordinarily used for bottling wine but not those of colorless glass, which are included in glassware simply blown or moulded (c).   |   |                       |               |
| a Having tiles, even painted in several colors.....  | quintal | 6 00   | 6 00          | 361 Demi-johns.....  | quintal                                   | 6 00                  | (d) 6 00      |
| b White or of a uniform color (e).....   | "       | 10 00  | 10 00         | 362 Bottons of porcelain, enamel or glass.....   | quintal                                   | 50 00                 | 50 00         |
| c Various colors or otherwise decorated (b) (e).....   | quintal | 14 00  | 14 00         | 363 Glass, crystal and enamel, in beads, cut in imitation of gems, or in perforated pendants for chandeliers and other similar wares.....  | quintal                                   | 50 00                 | (e) 30 00     |
| 363 Fine earthenware ("terracotta") (manufactures of white paste) (f):   |         |  |               | 364 Broken glass.....  | Free.                                     | —                     | —             |
| a White.....   | quintal | 18 00  | 16 00         | XV.—INDIA RUBBER AND GUTTA PERCHA AND THEIR MANUFACTURES.  |   |                       |               |
| b Various colors or painted, gilt or otherwise decorated (b) (g).....  | quintal | 25 00  | 25 00         | 365 India rubber and gutta percha:   |   |                       |               |
| 351 Porcelain (c) (e):   |         |  |               | a Raw, solid or liquid.....  | Free.                                     | —                     | —             |
| a White (h).....   | "       | 25 00  | 16 00         | b In thread.....   | quintal                                   | 75 00                 | —             |
| b Colored, gilt or otherwise decorated (b).....  | quintal | 40 00  | 35 00         | c In sheets:   |   |                       |               |
| 355 Vitrifications and enamels in lumps, sticks or powder.....   | quintal | 5 00   | —             | 1. Sawn.....   | "   | 60 00                 | —             |
| 366 Plate glass or crystal glass:  |         |  |               | 2. Combined with tissues or with inserted tissue.....  | quintal                                   | 60 00                 | 60 00         |
| a Not polished: 1 Window glass, common, measuring in united length and breadth:  |         |  |               | 3. Containing wire or wire gauze.....  | quintal                                   | 40 00                 | —             |
| a Less than 120 centimetres.....   | quintal | 9 00   | —             | 4. Other, including plates of hardened rubber.....   | quintal                                   | 50 00                 | 50 00         |
| b From 120 to 200 centimetres.....   | "       | 11 00  | —             | d In tubes or pipes:   |   |                       |               |
| c More than 200 centimetres.....   | "       | 13 00  | —             | 1. Of sawn sheet.....  | "   | 60 00                 | —             |
| 2 Other.....   | "       | 8 00   | —             | 2. Combined with tissues or with inserted tissue.....  | quintal                                   | 60 00                 | 40 00         |
| Are included in No. 356 plates for roofing and paving, even when not perfectly opaque.   |         |  |               | 3. Other.....  | "   | —                     | —             |
| Rough cast glass sheets for roofs &c., with inlaid wire (wired glass).....   | "       | 8 00 (A)   | —             | 366 Belts, transmission, of India rubber or gutta percha combined with tissues or with inserted tissue.....  | quintal                                   | 60 00                 | —             |
| d Polished, not silvered, measuring in united length and breadth:  |         |  |               | 367 Gummied tissues in the piece:  |   |                       |               |
| 1. Not more than 160 centimetres.....  | quintal | 22 00  | —             | a For the manufacture of card clothing.....  | quintal                                   | 20 00                 | —             |
| 2. More than 160 centimetres.....  | quintal | 28 00  | —             | The duty fixed for the tissues of this description on applies when these goods are imported by card-cloth manufacturers, subject to compliance with the formalities to be laid down by the Minister of Finance.  |   |                       |               |
| c Prepared for photography (without deduction for weight of the immediate receptacles).....  | quintal | 10 00  | —             | b Other.....   | Duty on the Convention according to kind. | —                     | —             |
| 367 Mirrors, framed and plate glass for mirrors, polished and silvered (without deducting the weight of immediate packages), measuring in united breadth and length:   |         |  |               |  |   |                       |               |
| a Not more than 160 centimetres.....   | quintal | 40 00  | —             | 368 Foot-war of India rubber:  |   |                       |               |
| b More than 160 centimetres.....   | quintal | 50 00  | —             | a Lined, covered or trimmed with another material.....   | 100 pairs                                 | 200 00 (f) 125 00 (A) | 50 00         |

(a) By effect of the treaty with Austria-Hungary, tobacco pipes of clay even with tops or rims of common metal neither gilt nor silvered, are assimilated to earthenware. The tops and other accessories of nickel alloys with which such pipes may be fitted are not considered as being of silvered metal.

(b) Paving tiles, as well as stoves and parts of stoves, respectively dutiable at the rate of 2 lire and 2 50 lire, are not subject to the statistical tax.

(c) In virtue of the treaty with Austria-Hungary, whetstones and grinding-bones of carbonium, emery &c. are dutiable at the conventional rate under this number.

(d) See General Note to Category XIV.

(e) By the effect of the treaties with Austria-Hungary and Germany, tobacco pipes of majolica, fine earthenware and porcelain, even with tops or rims of common metal, neither gilt nor silvered, are classified as majolica, fine earthenware and porcelain wares. The tops and other accessories of nickel alloys with which such pipes may be mounted are not considered as being of silvered metal.

(f) Under the treaty with Austria-Hungary, differences of form, including ornamentation obtained in the paste, have no influence on the tariff classification of faience ware.

(g) According to the treaty with Austria-Hungary, the pottery, decorated or not, known under the name of *Brannegschir*, manufactured at Zinnitz, and Giff, is admitted under No. 352, at the reduced duty of 3 lire per quintal to an amount not exceeding 100 quintals per annum, provided that the origin thereof be proved by certificates issued by the competent authorities.

(h) By disposition of the treaties with Austria-Hungary and Germany, any variety of stamping, including ornaments obtained in the paste, has no influence on the classification of fine earthen and porcelain wares.

(i) In pursuance of the treaty with Germany, fine earthen or white paste articles, with foundation of uniform colour or with simple lines, strips or circles of a single colour (except gold or silver), are not considered as decorated articles and are dutiable under No. 355 a.

(j) The treaty with Austria-Hungary provides that mechanical bottle stoppers of white porcelain, with or without a manufacturer's mark burnt in, combined with wire and a small ring of India rubber, for closing by pressure, are dutiable at the conventional rate of white porcelain.

(i) By effect of the treaty with Austria-Hungary, glass and crystal wares bearing the mark or the name of the manufacturer or of the seller, a small glass plate raised above the surface, or an engraved, etched indication of the capacity, are not excluded from classification under No. 352 colouring substances are not excluded from classification under No. 359 a even though the edges, bottoms and stoppers are ground or polished.

(a) In virtue of the treaties with Austria-Hungary and Germany, glass and crystal wares included under No. 359 b may be engraved wholly or in part.

(b) According to the treaty with Austria-Hungary, glass wares in combination with common metals are dutiable under No. 359 c, so far as they are classified as "Articles of glass or crystal" by the "Repertoire" force at the time of signing the treaty. (See also General Note to Category XIV.)

(c) In pursuance of the Treaty with Austria-Hungary, by "common bottles" is understood bottles of black, brown, dark yellow, yellowish reddish or greenish glass, most commonly for bottling wine, except the white (colorless) glass, which are dutiable under No. 359.

In conformity with the same treaty, bottles of whatever shape containing beer or mineral waters, pay the duty applicable to common amp bottles.

(d) Under the treaty with Austria-Hungary, demi-johns are dutiable the rate of 6 lire per quintal, even with plated straw or reed covering.

(e) According to the treaty with Germany, porcelain beads are class under No. 363.

(f) According to the treaties with Austria-Hungary and Germany India rubber boots and shoes for lined or trimmed with stuff are dutiable at 125 lire per 100 pairs.



| Tariff Letter.   | Goods.   | Import Duties. |  | No. and letter. | Goods.  | Import Duties. |               |
|--|--|----------------|--|-----------------|---|----------------|---------------|
|  |  | General.       | Conventional.                                  |                 |   | General.       | Conventional. |
|  |  | Lire c.        | Lire c.  |                 |   | Lire c.        | Lire c.       |
| 19   | Elastic trimmings, ribbons and tissues   | quintal        | 140 00   | 401             | Fruits, vegetables and pot herbs:   | 20 00          | 20 00         |
| 20   | Articles of clothing and travel of india rubber or gutta percha mixed with tissues   | quintal        | —  | a               | In vinegar, salt or oil (e)   | —              | 12 00(F)      |
|  | 1. Mixed with tissues of cotton and silk   | —              | Duty on the tissues with an addition of 50 %   |                 | Beans, peas, mushrooms and asparagus, preserved in oil, salt or vinegar, quintal                                | —              | 2 00(Ser)     |
|  | 2. Mixed with tissues of wool  | —              | Duty on the tissue with an addition of 25% (O) | b               | In spirits of wine  | 130 00 (H)     | 25 00(F)      |
| 71   | Articles of india rubber and gutta percha not mentioned:   |                |  | 402             | Tomato, preserves   | 27 50          | —             |
| a  | Of sawn sheet  | quintal        | 61 00  | 403             | Mushrooms, fresh and dried  | 10 00          | —             |
| b  | Mixed with tissues   | quintal        | 60 00  | 404             | Truffles  | Free.          | Free.         |
| c  | Other including articles of hardened rubber not specified  | quintal        | 50 00  | 405             | Hops  | Free.          | —             |
|  |  |                |  | 406             | Seeds:  |                |               |
|  |  |                |  | a               | Castor-beans  | Free.          | —             |
|  |  |                |  | b               | Linseed   | 1 75           | —             |
|  |  |                |  | c               | Rape seed and colza   | 4 75           | —             |
|  |  |                |  | d               | Sesame and earthnuts  | Free.          | —             |
|  |  |                |  | e               | Mustard seed  | Free.          | —             |
|  |  |                |  | f               | Bassia "Sillings" (seed of the Chinese tallow tree), palm seed  | —              | —             |
|  |  |                |  | g               | Not specified:  |                |               |
|  |  |                |  | 1.              | Oleaginous  | 3 00           | —             |
|  |  |                |  | 2.              | Not oleaginous  | Free.          | —             |
|  |  |                |  | 407             | Cocoa-nuts  | —              | Free.         |
|  |  |                |  | 408             | Oil cakes of nuts and of other substances   | —              | —             |
|  |  |                |  | 409             | Hay   | —              | —             |
|  |  |                |  | 410             | Vegetable products, not specified   | —              | —             |
| XVII.—CEREALS, FLOUR, PASTE, AND VEGETABLE PRODUCTS NOT COMPRISED IN OTHER CATEGORIES. |  |                |  |                 |   |                |               |
| 72   | Wheat  | quintal        | 7 50   | 411             | Horses:   | 40 00          | —             |
| 73   | Rye  | quintal        | 4 50   | 1.              | Over 1.38 metres high, measured from the withers  | 25 00(A)       | —             |
| 74   | Oats   | quintal        | 4 00   | 2.              | Other   | 40 00(A)       | —             |
| 75   | Barley   | quintal        | 4 00   | 412             | Mules   | 15 00          | —             |
|  | Barley, even germinated, destined to the manufacture of beer, is admitted duty-free on compliance with the provisions to be enacted by a Royal decree (b). |                | 7 50   | 413             | Asses   | 5 00           | —             |
| 76   | Maize, white   | quintal        | 7 50   | 414             | Oxen  | 38 00          | 38 00         |
| 77   | Rice: a In the husk  | quintal        | 5 00   | 415             | Bulls   | 18 00          | —             |
| b  | Partly husked ("semi-groggio")   | quintal        | 7 50   | 416             | Cows  | 12 00          | 10 00         |
| c  | Husked (c)   | quintal        | 11 00  | 417             | Heifers and steers (b)  | 8 00           | 8 00          |
| 78   | Grain not specially mentioned (d)(e)   | quintal        | 1 15   | 418             | Calves (c)  | 3 00           | 3 00          |
| 79   | Chestnuts  | quintal        | Free.  | 419             | Sheep   | 3 00           | 3 00          |
| 80   | Potatoes   | quintal        | 11 50  | 420             | Goats   | 3 15           | —             |
| 81   | Flour: a Of wheat  | quintal        | 11 00  | 421             | Pigs: a Weighing up to 10 kilogramms inclusive  | 5 00           | 3 00          |
| b  | Of rice  | quintal        | 6 50   | b               | Above 10 and up to 20 kilogramms inclusive  | 3 00           | 3 00          |
| c  | Of rye   | quintal        | 9 50   | c               | More than 20 kilogramms   | 10 00          | 10 00         |
| d  | Of oats and barley   | quintal        | 6 50   | 422             | Meat: a Fresh (d)   | 12 00          | 12 00         |
| e  | Of white maize   | quintal        | 9 50   | b               | Cooked  | 12 00          | —             |
| f  | Of other grain, or chestnuts   | quintal        | 7 00   | c               | Salted, smoked or otherwise prepared  | 25 00          | —             |
| g  | Of linseed and cotton-seed   | quintal        | 15 50  | 1.              | Hams  | 25 00          | —             |
| 82   | Semolina   | quintal        | 2 00   | 2.              | Bacon   | 25 00          | 25 00         |
| 83   | Brain  | quintal        | 16 00  | 3.              | All other kinds (e)   | 5 00           | 5 00          |
| 84   | Wheaten paste  | quintal        | 16 00  | 423             | Poultry: a alive and b dead   | —              | —             |
| 85   | Bread, sea biscuit   | quintal        | 6 00   | 424             | Extract of meat, liquid or condensed, broth, and prepared soups   | 40 00          | —             |
| 86   | Pecula (f)   | quintal        | 6 00   | 1.              | Liquid condiments without sugar, for soup, in receptacles of 25 kilos, or more "Maggi" extract and the like (f) | —              | 25 00(S)      |
| 87   | Starch: a Common:  | quintal        | 12 00  | 2.              | Soups and meat extracts, with or without salt, condensed ("Maggi") soups and broth and similar (g) quintal      | —              | 30 00(S)      |
| 1.   | Of rice  | quintal        | 8 00   | 425             | Game, large and small   | 15 00          | —             |
| 2.   | Of other substances  | quintal        | 8 00   | 426             | Fish: a Fresh, of all kinds   | Free.          | Free.         |
| Glue ("colladin") for the manufacture of paper   | quintal  | —              | 60 00(A)(S)                                    | b               | Dried or smoked   | 5 00           | —             |
| b  | Fine, or in boxes  | quintal        | 15 00  | c               | In brine (g)  | 6 00           | 5 00          |
| 388  | Flowers, fresh, other than medicinal or those for dyeing and tanning   | quintal        | Free.  |                 |   |                |               |
| 389  | Vegetables and herbs, fresh  | quintal        | —  |                 |   |                |               |
| 390  | Vegetables, dried (prepared for soups or for flavouring), even chopped or reduced to small pieces  | quintal        | 20 00  |                 |   |                |               |
| 391  | Tomatoes, fresh  | quintal        | 1 00   |                 |   |                |               |
| 392  | Oranges and lemons, also in salt water   | quintal        | 4 00   |                 |   |                |               |
| 393  | Limes and cedrats, also in salt water  | quintal        | Free.  |                 |   |                |               |
| 394  | Grapes, fresh  | quintal        | 12 00  |                 |   |                |               |
| 395  | Pineapples, fresh, not specified   | quintal        | 1 00   |                 |   |                |               |
| 396  | Plums, fresh   | quintal        | —  |                 |   |                |               |
| 397  | Carrots  | quintal        | 12 00  |                 |   |                |               |
| 398  | Dates  | quintal        | 3 00   |                 |   |                |               |
| 399  | Pistachio-nuts, with or without shell  | quintal        | 8 00   |                 |   |                |               |
| 400  | Walnuts  | quintal        | 10 00  |                 |   |                |               |
| 401  | Almonds  | quintal        | 10 00  |                 |   |                |               |
| 402  | 榛子   | quintal        | 15 00  |                 |   |                |               |
| 403  | 腰果   | quintal        | 20 00  |                 |   |                |               |
| 404  | 椰子   | quintal        | 30 00  |                 |   |                |               |
| 405  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 406  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 407  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 408  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 409  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 410  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 411  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 412  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 413  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 414  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 415  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 416  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 417  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 418  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 419  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 420  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 421  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 422  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 423  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 424  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 425  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 426  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 427  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 428  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 429  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 430  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 431  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 432  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 433  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 434  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 435  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 436  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 437  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 438  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 439  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 440  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 441  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 442  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 443  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 444  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 445  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 446  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 447  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 448  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 449  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 450  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 451  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 452  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 453  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 454  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 455  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 456  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 457  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 458  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 459  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 460  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 461  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 462  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 463  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 464  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 465  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 466  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 467  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 468  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 469  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 470  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 471  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 472  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 473  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 474  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 475  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 476  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 477  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 478  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 479  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 480  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 481  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 482  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 483  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 484  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 485  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 486  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 487  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 488  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 489  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 490  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 491  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 492  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 493  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 494  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 495  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 496  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 497  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 498  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 499  | 油椰   | quintal        | 15 00  |                 |   |                |               |
| 500  | 油椰   | quintal        | 15 00  |                 |   |                |               |

## XVII. ANIMALS, PRODUCTS AND WASTE OF ANIMALS, NOT COMPRISED IN OTHER CATEGORIES—continued.

| No. and letter.   | Goods.  | Import Duties.      |                          |
|---|---------|---------------------|--------------------------|
|   |         | General.<br>Lire c. | Conventional.<br>Lire c. |
| <i>d</i> Marinated or in oil, including tunny :   |         |                     |                          |
| 1. In this.....   | quintal | 30 00               | —                        |
| Sardines and anchovies, marinated or in oil, in this.....   |         |                     |                          |
| 2. Otherwise preserved.....   | quintal | 30 00               | 15 00(F)                 |
| Sardines and anchovies, marinated or in oil.....  |         |                     |                          |
| 427 Crustacea and molluscs edible: <i>a</i> Fresh.....  | quintal | Free.               | 15 00(F)(Sp)             |
| <i>b</i> Cooked or otherwise prepared.....  | quintal | 30 00               | —                        |
| 428 Bees, live, with their hives.....   | Free.   | —                   | —                        |
| 429 Live animals, not mentioned.....  | —       | —                   | —                        |
| 430 Intestines: <i>a</i> Fresh.....   | —       | —                   | —                        |
| <i>b</i> Salted.....  | quintal | 1 00                | —                        |
| 431 Caviar and other prepared fish roes.....  | —       | 30 00               | —                        |
| 432 Silkworms' eggs.....  | Free.   | —                   | —                        |
| 433 Fowls' eggs.....  | —       | —                   | —                        |
| 434 Yolks of eggs, dried or liquid.....   | —       | —                   | —                        |
| 435 Milk:   |         |                     |                          |
| <i>a</i> Fresh, even sterilized.....  | —       | —                   | (u) Free.                |
| <i>b</i> Condensed: ( <i>b</i> )  |         |                     |                          |
| 1. Without sugar ( <i>c</i> ).....  | quintal | 15 00               | (d) 5 00(S)              |
| Milk in blocks or leaves, weighing at least 10 kilograms, unsweetened ( <i>e</i> )  |         |                     |                          |
|   | quintal | —                   | 10 00(S)                 |
| 2. With sugar.....  | —       | 125 00              | 100 00(F)                |
| 1. Milk condensed and concentrated, even in blocks or leaves, with an addition of sugar, not exceeding 10 % ( <i>e</i> )  |         |                     |                          |
|   | quintal | —                   | 40 00(S)                 |
| 2. Milk in blocks or leaves, weighing 10 kilograms, or more, with an addition of sugar from 41 to 60 % ( <i>e</i> ).....  |         |                     |                          |
|   | quintal | —                   | 60 00(S)                 |
| 436 Butter:   |         |                     |                          |
| <i>a</i> Made from milk: ( <i>f</i> )   |         |                     |                          |
| 1. Fresh.....   | 15 00   | —                   | —                        |
| Milk cream, fresh, sterilized or peptonised, without the addition of other substances, even if imported in tins ..  |         |                     |                          |
|   | —       | —                   | Free (S)                 |
| 2. Cooked or salted.....  | quintal | 20 00               | —                        |
| <i>b</i> Artificial.....  | quintal | 30 00               | —                        |
| 437 Cheese: ( <i>g</i> )  |         |                     |                          |
| <i>a</i> Hard.....  | 25 00   | —                   | 10 00                    |
| Emmenthal (including "small Beresue" and "Beresue"), Gruyère (Pribourg de rayon et de consommation), Sanezer, Sbriz and other spalen; formaggio dolce, formaggio delle paglia ( <i>h</i> )..... |         |                     |                          |
|   | quintal | —                   | 4 60(S)                  |
| <i>b</i> Soft.....  | —       | 25 00               | 15 00                    |
| 438 Lard ( <i>strutto</i> ).....  | —       | —                   | —                        |
| 439 Other greases.....  | Free.   | Free.               | Free.                    |
| 440 Honey of all kinds.....   | quintal | 10 00               | 10 00                    |
| 441 Wax: <i>a</i> Yellow:   |         |                     |                          |
| 1. Not worked.....  | —       | 15 00               | 15 00                    |
| 2. Worked.....  | —       | 20 00               | —                        |
| <i>b</i> White: 1. Not worked.....  | —       | 30 00               | —                        |
| 2. Worked.....  | —       | 10 00               | —                        |
| 442 Wax waste and drippings from candles.....   | quintal | 10 00               | —                        |
| 443 Glue: <i>a</i> Strong.....  | —       | 4 00                | 2 00(F)                  |
| <i>b</i> Isinglass.....   | —       | 15 00               | —                        |
| Isinglass, artificial.....  |         |                     |                          |
|   | —       | —                   | (i) 10 00(F)             |
| 444 Feathers: <i>a</i> Ornamental:  |         |                     |                          |
| 1. Undressed.....   | kilog.  | 3 00                | —                        |
| 2. Dressed.....   | —       | 35 00               | 25 00(F)                 |
| <i>b</i> For beds (down).....   | —       | Free.               | —                        |
| 445 Hair, human: <i>a</i> Not worked.....   | kilog.  | 3 00                | —                        |
| <i>b</i> Worked.....  | —       | 10 00               | —                        |

(e) According to the treaty with Switzerland, milk fresh, sterilized or peptonized, with the addition of other substances, even if imported in bottles or boxes, is exempt from duty. Bottles containing milk are temporarily admitted free of duty if re-exported within a period not exceeding 6 months.

(f) In virtue of the treaty with Switzerland in the assessment of the duty on condensed milk in blocks or leaves, no account is taken of the sugar naturally contained in the milk.

(g) By virtue of the treaty with Switzerland, the conventional duty of No. 435 *b* 1 is applicable to milk without sugar in a dry state.

(h) Excluding milk in blocks or leaves.

(i) Under the treaty with Switzerland, in the assessment of duty on milk in blocks or leaves, no account is taken of the coating with which covered (cocoa, butter or other substances), provided it is solely intended to preserve the milk or leaves.

(j) By effect of the treaty with Austria-Hungary, butter made from milk of the Vestino Valley, imported through the custom-house of Casello, with certificates of origin issued by the competent authorities, is admitted at the duty of 750 lire per quintal if fresh, and 1000 lire if salted, in an amount not exceeding 65 quintals per annum.

(k) By effect of the treaty with Austria-Hungary, the soft cheese known as "Brindza," made of goat or sheep's milk, is admitted at a special duty of 3 lire per quintal, on condition that the total quantity annually imported does not exceed 800 quintals and that the origin from Austria-Hungary be proved by certificates issued by the competent authorities.

In virtue of the same treaty, cheese (not including "Brindza") of the Vestino Valley, imported through the custom-house of Casello, with certificates of origin issued by the competent authorities, is admitted at half the conventional duty in an amount not exceeding 25 quintals.

(h) The above descriptions refer to differences of manufacture and not necessarily to places of production. Duty of 4 lire is accordingly granted for all kinds of cheese of this kind of manufacture, whatever be the district from which it proceeds.

(i) The treaty with Austria-Hungary provides that gelatine under No. 415 in accordance with "Reperorio" in force at the time of signing the treaty, is classified as artificial isinglass.

| No. and letter.                                   | Goods.  | Import Duties. |               | General. | Conventional. | Lira c. |
|---|---------|----------------|---------------|----------|---------------|---------|
|   |         | General.       | Conventional. |          |               |         |
| 446 Sponges: <i>a</i> Common:                     |         |                |               |          |               |         |
| 1. Raw.....                                       | quintal | Free.          | —             |          |               |         |
| 2. Worked.....                                    | 40 00   | —              | —             |          |               |         |
| <i>b</i> Fine: 1. Raw.....                        | Free.   | —              | —             |          |               |         |
| 2. Worked.....                                    | 200 00  | —              | —             |          |               |         |
| 447 Coral: <i>a</i> Raw.....                      | Free.   | —              | —             |          |               |         |
| <i>b</i> Worked:                                  |         |                |               |          |               |         |
| 1. Not mounted.....                               | —       | —              | —             |          |               |         |
| 2. Mounted with any material other than gold..... | 10 00   | —              | —             |          |               |         |
| 448 Ivory: <i>a</i> Raw.....                      | Free.   | —              | —             |          |               |         |
| <i>b</i> Worked.....                              | 150 00  | (a) 100 00     | —             |          |               |         |
| Combs and hair pins.....                          | —       | 150 00(i)      | —             |          |               |         |
| 449 Mother-of-Pearl: <i>a</i> Raw.....            | Free.   | —              | —             |          |               |         |
| <i>b</i> Worked.....                              | 150 00  | (a) 100 00     | —             |          |               |         |
| Combs and hair pins.....                          | —       | 150 00(i)      | —             |          |               |         |
| 450 Tortoise shell: <i>a</i> Raw.....             | Free.   | —              | —             |          |               |         |
| <i>b</i> Worked.....                              | 150 00  | (a) 100 00     | —             |          |               |         |
| Combs and hair pins.....                          | —       | 150 00(i)      | —             |          |               |         |
| 451 Horn, bone and similar substances:            |         |                |               |          |               |         |
| <i>a</i> Raw.....                                 | Free.   | —              | —             |          |               |         |
| <i>b</i> Worked.....                              | 80 00   | (b) 60 00      | —             |          |               |         |
| 452 Amber and manufactures thereof.....           | 150 00  | 100 00(P)      | —             |          |               |         |
| 453 Fertilizers, not specially mentioned.....     | Free.   | —              | —             |          |               |         |

## XVIII.—MISCELLANEOUS ARTICLES.

|  |         |        |              |   |             |  |
|--|---------|--------|--------------|---|-------------|--|
| 454 Small wares (c) (d):   |         |        |              |   |             |  |
| <i>a</i> Common (e).....   | quintal | 100 00 | (f) 80 00    | — | 60 00(A)(i) |  |
| Small wares of glass.....  | —       | —      | —            | — | —           |  |
| Plaids, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, even if mixed with horse hair, cotton, hemp, or ramie in a proportion less than 50%..... | quintal | —      | (g) 10 00(S) | — | (i) 150 00  |  |
| <i>b</i> Fine (h).....   | 200 00  | —      | —            | — | 80 00(A)(G) |  |
| 1. Small wares of glass.....   | —       | —      | —            | — | —           |  |
| 2. Small wares, fine, in which leather of all kinds, including Russia leather, predominates.....   | quintal | —      | 120 00(A)(i) | — | —           |  |
| Plaids, galloons, and similar articles, of straw, bark, esparto, palm fibres, or shavings, for making or trimming hats, mixed with silk in a proportion less than 12%.....                                       | quintal | —      | (j) 10 00(S) | — | —           |  |

Articles classed in the Repertory under the head of small wares without specification of kind, must be treated as fine small wares, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl, tortoise-shell, feathers, artificial flowers or with lace; or further, when gilt or silvered. Should, however, these wares be combined with precious metals, they shall follow the regime applicable to silversmiths' wares or jewellery. Articles which the Repertory assimilates to common small wares, when wholly made of wood, follow the regime applicable to wooden small wares (f).

(e) Exclusive of combs and hair pins.

(f) The duty of 50 lire does not apply to combs and hair pins (*Agreement with France*).

(g) On automatic self-lighters which can be substituted for ordinary matches, a surtax of manufacture is charged at the rate of 1-50 per piece in addition to the customs duty.

(d) Under the treaty with Austria-Hungary, the presence of unessential parts of tissue as, for example, padding (even of silk, half-silk or plush) in the case of articles which, in accordance with the "Reperorio" in force at the time of signing the treaty, are not, by reason of their other qualities, to be classified as small wares, does not cause such articles to be placed in the category of small wares. Watch and trinket stands of common metal and glass with simple padding of tissue are dutiable as manufactures of the material of which they are composed under the terms of this treaty.

(e) In effect of the treaties with Austria-Hungary and Germany, pocket-books, purses, cigar-cases, note-books and similar articles, of leather of any kind, including Russia leather, mounted in common metals neither gilt nor silvered, are classed as common small wares. Accessories of nickel alloys with which such articles may be fitted will not be considered as of silvered metal (See also footnote (f)).

(f) In virtue of the treaty with Austria-Hungary, tobacco pipes of clay, metal, fine earthenware and porcelain, with tops and rims of common silvered metal are classed as common small wares.

According to the treaty with Germany the term "common small wares" shall also include albums covered or ornamented with leather or tissue except silk, also with gilt or silvered edges or gold or silver stamped.

(g) The treaty with Germany provides that the conventional rate of 80 lire shall also apply to such toys of all kinds, including dolls, as are classed under "common small wares."

(h) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaids of chip, mixed with less than 50% of any textile material, except silk.

(i) Under the treaty with Austria-Hungary, glass, earthen and porcelain wares with ornaments of precious metal which can be regarded as simple accessories, in particular, glass articles with lines and ornaments of silver applied by galvanic process, are dutiable as fine small wares under No. 451 *b*.

(j) The treaty with Germany provides that the conventional rate of 150 lire shall also apply to such toys of all kind, including dolls, as are classed under "fine small wares."

(k) By virtue of the treaty with Austria-Hungary, the duty of 10 lire shall be applicable to hat-making plaids of chip, mixed with less than 12% of silk.

(l) By effect of the treaty with Austria-Hungary, pocket-books, purses, cigar-cases, note-books and similar manufactures, of leather of any kind, including Russia leather, mounted in common metals neither gilt nor silvered, are classed as common small wares, even if the leather is decorated with pressed ornaments of gold or silver.

|   | Goods.  | Import Duties. |               |
|---|---------|----------------|---------------|
|   |         | General.       | Conventional. |
|   |         | Lire c.        | Lire c.       |
| and<br>ter.   |         |                |               |
| 5 Fans: a Common . . . . .  | quintal | 100 00         | 90 00 (F)     |
| 6 Fine . . . . .  |         | 200 00         | 150 00 (F)    |
| Fans, not specially classed in the Repertory, must follow the regime applicable to fans of fine quality, when ornamented with silk, real or imitation amber, ivory, mother-of-pearl or case-shell, feathers, artificial flowers or lace; or further, when gilt or silvered.   |         |                |               |
| 455 Fans of bamboo or of paper or tissue with frames of bamboo:   |         |                |               |
| a Common . . . . .  | quintal | —              | 60 00 (J)     |
| b Fine . . . . .  |         | —              | 100 00 (J)    |
| 6 Paint brushes, with or without handles  | quintal | 20 00          | 20 00         |
| 7 Barrel organs ("organini") with cylinder or chimney . . . . .   | each    | 2 00           | —             |
| Musical boxes:  |         |                |               |
| 1. With keys . . . . .  | quintal | —              | 35 00 (S)     |
| 2. Other (with cranks, discs &c.)   | quintal | —              | 25 00 (S)     |
| 8 Musical instruments:  |         |                |               |
| a Organs: 1. Church . . . . .   | each    | 16 00          | —             |
| 2. Portable . . . . .   | each    | 5 00           | —             |
| Those with keys, bellows and external pipes, as well as large ones, although with barrels, designed for use in private houses, pay as upright pianofortes.  |         |                |               |
| b Pianofortes:  |         |                |               |
| 1. Square or upright . . . . .  | each    | 90 00          | 90 00         |
| 2. Grand . . . . .  |         | 180 00         | 180 00        |
| c Harmoniums . . . . .  |         | 40 00          | —             |
| d Stringed, not specified:  |         |                |               |
| 1. Weighing 400 grammes or less . . . . .   | each    | 2 00           | 1 50          |
| 2. Of a superior weight . . . . .   |         | 4 00           | 1 50          |
| e Wind, not specified:  |         |                |               |
| 1. Weighing 400 grammes and less . . . . .  | each    | 2 00           | 1 50          |
| 2. Of a superior weight . . . . .   |         | 4 00           | 1 50          |
| f Other, not specified . . . . .  |         | 2 00           | 1 50          |
| 9 Detached parts of musical instruments . . . . .   | quintal | 100 00         | 100 00        |
| 10 Strings for musical instruments . . . . .  |         | 80 00          | —             |
| 11 Electric wires and cables, insulated:  |         |                |               |
| a Electric wires and cables composed of one or more metallic conductors covered with textile materials and varnish, even with gutta percha or india-rubber . . . . .  | quintal | 60 00          | 50 00         |
| b Electric cables composed of one or more metallic conductors even covered with insulating materials, strengthened and protected with iron or any other metal, including submarine cables, electric cord, consisting of a bundle of conducting wires, each wire being covered with insulating textile thread, fastened together first by means of cotton yarn then by a strip of paper and a thin sheet of lead, and finally covered with paper and plaited cotton material . . . . . | quintal | 30 00          | 28 00         |
| 12 Celluloid:   |         |                |               |
| a Crude in the mass or plates, sheets, rods and tubes, neither polished or otherwise manufactured . . . . .   |         | Free.          | —             |
| b In plates, sheets, rods or tubes, polished or otherwise manufactured on the surface . . . . .   | quintal | 15 00          | —             |
| 13 Caps . . . . .   | each    | 1 00           | —             |
| Red woollen caps, knitted, milled, without tassels, or with tassels, other than of silk . . . . .   | each    | —              | 0 60 (A)      |
| 14 Hats:  |         |                |               |
| a Ladies', trimmed . . . . .  | each    | 5 00           | 4 00 (F)      |
| b Other:  |         |                |               |
| 1. Of pure silk or mixed with other material . . . . .  | each    | 1 50           | —             |
| 2. Of straw . . . . .   |         | 1 00           | —             |
| Of straw or fibre of palm, of esparto, wood shavings and other materials, not trimmed . . . . .   | each    | —              | 0 25 (S)      |
| 3. Of any other material . . . . .  |         | 1 00           | —             |
| 15 Artificial flowers . . . . .   | kilog.  | 15 00          | —             |
| 16 Materials for artificial flowers . . . . .   |         | 5 00           | —             |
| 17 Shapes for articles of fashion . . . . .   |         | 1 00           | 0 50 (F)      |
| 18 Umbrellas and sunshades:   |         |                |               |
| For the classification of these articles, only the stuff with which they are covered shall be considered, the lining being ignored.   |         |                |               |
| a Of silk, or trimmed or covered with lace or tulle . . . . .   | each    | 1 40           | 1 25 (F)      |
| b Other . . . . .   |         | 0 80           | 0 60 (F)      |

|  | Goods.  | Import Duties.  |               |
|--|---------|---|---------------|
|  |         | General.  | Conventional. |
|  |         | Lire c.   | Lire c.       |
| 469 Fittings for umbrellas and sunshades   | quintal | 40 00   | —             |
| 470 Articles for collection and works of art:  |         |   |               |
| a For scientific, zoological, botanical, and mineralogical collections . . . . .   |         | Free.   | —             |
| b Other:   |         |   |               |
| 1 Modern . . . . .   |         | Duty on the articles according to the component material. |               |
| 2 Ancient . . . . .  |         | —   | —             |
| XIX.—PRECIOUS METALS.  |         |   |               |
| 471 Gold: a Crude, in bars, powder or in broken articles . . . . .   |         | Free.   | —             |
| b Coined . . . . .   |         | —   | —             |
| 472 Silver in money of the Latin Union . . . . .   |         | —   | —             |
| EXPORT DUTY.   |         |   |               |
| No. of Import Tariff.  |         |   | Lire c.       |
| 83 Tartar, crude, and scrapings of casks . . . . .   | quintal |   | 2 20          |
| 84 Dregs of wine . . . . .   |         |   | 2 20          |
| 210 Waste of silk:   |         |   |               |
| a Raw (a):   |         |   |               |
| 1. Waste of cocoons or of double cocoons . . . . .   |         |   | 14 00         |
| 2. Other . . . . .   |         |   | 8 80          |
| b Combed . . . . .   |         |   | 20 00         |
| c Of copper . . . . .  |         |   | 8 80          |
| 218 Rings of all kinds . . . . .   |         |   | 8 80          |
| 270 Metallic ores:   |         |   |               |
| a Of iron . . . . .  | ton     |   | 0 22          |
| b Of lead, even argentiferous . . . . .  |         |   | 2 20          |
| c Of copper . . . . .  |         |   | 5 50          |
| 406 Seeds:   |         |   |               |
| a Of castor beans . . . . .  | quintal |   | 1 10          |
| b Of linseed . . . . .   |         |   | 1 10          |
| c Of colza and rapeseed . . . . .  |         |   | 1 10          |
| d Of sesame and earth nuts . . . . .   |         |   | 1 10          |
| e Of oleaginous not mentioned . . . . .  |         |   | 1 10          |
| 476 2 Articles for collection and works of art, ancient . . . . .  |         |   | ad val. 1 %   |
| Shall be considered as antique articles for collections and works of art those which are subject to the provisions of the Law for the preservation of monuments and of antiquities and works of art. On the exportation of articles of art and antiquities the formalities prescribed by the said Law must be complied with (b). |         |   |               |
| Other goods . . . . .  |         |   | Free.         |

Imported machinery and materials for industrial establishments at Naples.

| Goods IMPORTED FROM ERYTHREA INTO ITALY.         |  | Nos. of the General Tariff. |   |
|--|--|-----------------------------|---|
|  |  |                             |   |
| 85 Flowers of saenna and cusso . . . . .         |  |                             | Free.   |
| 96 Tamarinds, raw . . . . .                      |  |                             | —   |
| 100d Juice of aloe . . . . .                     |  |                             | —   |
| 109 Gums and resins . . . . .                    |  |                             | —   |
| 161a Cotton in the wool or in the mass . . . . . |  |                             | —   |
| 229 Wooden wares . . . . .                       |  |                             | —   |
| 372 Wheat up to 20,000 quintals per ann. . . . . |  |                             | —   |
| 375 Barley . . . . .                             |  |                             | —   |
| 378 Durra, millet and maize . . . . .            |  |                             | —   |
| 383 Bran . . . . .                               |  |                             | —   |
| Other products . . . . .                         |  |                             | Duty applicable to products originating from countries enjoying the most favoured nation treatment. |

(a) Under the treaty with Austria-Hungary waste of raw silk intended to be spun in Gorizia spinning mills shall be free of export duty as a convenience for the frontier trade, provided the regulations prescribed for controlling entry thereof into the mills be complied with.

(b) By effect of Law No. 185 of June 27, 1902, the exportation of any objects of art or antiquity, exclusive of buildings and works of living artists or those executed not more than fifty years, independently of the customs duty in so far as they may be chargeable under the tariff, are subject to a progressive tax on the value of each article as follows:—

|                                     |      |
|-------------------------------------|------|
| On the first 5,000 francs . . . . . | 5 %  |
| " second 5,000 francs . . . . .     | 7 %  |
| " third 5,000 francs . . . . .      | 9 %  |
| " fourth 5,000 francs . . . . .     | 11 % |

And so on until the tax has reached 20 per cent. of the value of the article.

† Products declared free of duty in this table are also free from the statistical tax.

## ERYTHREA

| IMPORT DUTIES.*                               |         | Lire c. |   |
|---|---------|---------|---|
|   |         |         |   |
| † Cereals, of all kinds . . . . .             | kilog.  | 13 00   | — |
| † Cigarettes . . . . .                        |         | 10 00   | — |
| † Tobacco, otherwise manufactured . . . . .   |         | 8 00    | — |
| Do. in the leaf (except Surati) . . . . .     |         | 5 00    | — |
| Do. Surati (in the leaf and stalks) . . . . . |         | 0 75    | — |
| † Wheat . . . . .                             | quintal | 7 50    | — |
| † Wheat flour . . . . .                       |         | 12 50   | — |

|   |         | Lire c. |         |
|---|---------|---------|---------|
|   |         |         |         |
| † Flour of other cereals . . . . .  | quintal | 5 00    | —       |
| † Bran . . . . .  |         | 2 50    | —       |
| Wine, beer, spirits and liqueurs . . . . .  |         | 15 %    | ad val. |
| According to the Royal decree of December 8th, 1892, spirits and alcoholic beverages imported into the Erythrean colony shall be liable to a surtax of 15 lire per hectolitre, when of a strength not exceeding 50° of the centesimal alcoholometer at a temperature of 15.56°. |         |         |         |
| For every degree in excess of 50°, the surtax shall be increased by 15 centesimi. This special surtax shall not be applicable to fine liqueurs in bottles, generally consumed by Europeans, having a market value of more   |         |         |         |

\* A rebate of 10% shall be allowed on the evaluation established by the Customs appraisement. This rebate shall not apply to goods dutiable at the rate of 1%, and not to those of a value inferior to 10 lire.

† Duties are established on real net weight.

‡ Duties are established on gross weight.



|   |      | Libra c. |
|---|------|----------|
| thau 3 lire per bottle; this exception, however, shall not apply to cognac, absinthe, and mastic.   |      |          |
| For the application of the surtax, the quantity in hectolitres of pure spirits contained in casks or barrels shall be calculated according to the net weight by converting the weight into volume. The net weight is established by deducting from the weight of the receptacle the legal tarres allowed in the official Sch duties.  |      |          |
| Oils, fixed, mineral, or volatile.....  | 10 % | ad val.  |
| Flax, raw or manufactured.....  | 10 % | "        |
| Wool, raw or manufactured.....  | 8 %  | "        |
| Gold, crude or manufactured.....  | 2 %  | "        |
| Watches, each.....  | 2    | 0        |
| silver.....   | 1    | 0        |
| Gold coin legally current.....  |      | Free.    |
| Cotton, raw or manufactured.....  | 10 % | ad val.  |
| Silk, raw or manufactured.....  | 8 %  | "        |
| Sugar, and preparations of sugar.....   | 15 % | "        |
| Coal.....   |      | Free.    |
| Stones, building, unwrought.....  |      | "        |
| Scientific collections; products of the fisheries intended for consumption in the colony; cement, charcoal, and other materials proceeding from shores in the colony near the Customs office, transported by sea to facilitate transit by land, provided no doubt exists as to their origin; samples of no value; plants alive; goods having paid duties and shipwrecked within sight of the littoral; remains of wrecks, sails, anchors and corings of national vessels, wrecked; ship stores for use of the crew and passengers during their sojourn in port..... |      | "        |
| All goods not elsewhere mentioned are dutiable according to legal net weight.   |      |          |
| National or nationalized goods within the meaning of the Customs law, including those which have enjoyed drawback, furnished with seals of the Italian Customs and accompanied by Customs bulletins replacing certificates of origin, and packages directed to public administration by permission of the Governor.....   | 1 %  | ad val.  |
| (Gypsum, lime, cement, bricks, roofing tiles, and other similar products shall not require seals.)  |      |          |
| Effects: furniture, books, linen, arms and implements, having been in use, belonging to travellers and imported in a quantity proportionate to their position; war material and articles of equipment proceeding from military magazines and imported on account of the Royal colonial troops.....  |      | Free.    |
| Products of the entire Colony, furnished with certificates of origin issued by the competent authority and proving the local production.....  | 8 %  | ad val.  |
| Goods not specially mentioned.....  |      |          |

## EXPORT DUTIES.

|   |       |         |
|---|-------|---------|
| Goods exported are only subject to the statistical tax of.....  | 1 %   | ad val. |
| Spirits and liquors crossing the Customs line free from import duties are subject to a surtax of 10 lire per hectolitre up to 50 degrees of the centesimal alcoholometer at a temperature of 15.56 degrees and of 15 centesimi for every degree in excess. This surtax shall be collected without prejudice to the eventual application of the tax established by the decree of December 8, 1892, enacted in execution of the General Act of the Brussels Conference of July 2, 1890. |       |         |
| Mother of pearl.....  | 3 1/2 | ad val. |
| Products of the sea (pearls, mother of pearl, corals, coral &c.) arriving on the wharf for re-shipment are considered as destined to exportation.   |       |         |
| Goods cleared on importation and re-embarked.....   |       | Free.   |
| (Goods not specially mentioned.....)  | 8 %   | ad val. |

Duties applicable to Exportation of Wild Animals.  
(*Bull. Ann. Off. dell. Colonia Eritrea*, of May 10, 1902.)

|  |      |    |
|--|------|----|
| The Civil Commissioner, authorized by Royal Decree of April 18, 1902, has established by Decree of May 10, 1902, the following duties to be levied on the under mentioned wild animals exported from the Colony: |      |    |
| Leopards.....  | 130  | 00 |
| Elephants.....   | 1300 | 00 |
| Giraffes.....  | 700  | 00 |
| Rhinoceros.....  | 1300 | 00 |
| Hippopotamus.....  | 600  | 00 |
| Gazelles and other ungulates.....  | 600  | 00 |
| Buffaloes.....   | 600  | 00 |
| Wild donkeys.....  | 650  | 00 |
| Zebu.....  | 650  | 00 |
| Antelopes called: <i>addax</i> , <i>nanomaculatus</i> , <i>streptoceros capensis</i> (arabic <i>addax</i> ), <i>taurargus</i> .....  | 600  | 00 |
| Antelopes and gazelles called: <i>dimacrus tiara</i> , <i>bubalis tori</i> , <i>sackoni</i> , etc. (arabic <i>telbi</i> ), <i>cabus defassa</i> (arabic <i>emhadi</i> ),   |      |    |

The Customs may, in exceptional cases, admit free of duty goods which are evidently of national origin, even if they do not conform with these conditions.

## LIBYA

(TRIPOLI AND CYRENAICA.)

MONEY, WEIGHTS AND MEASURES.—Money: Same as Italy.—Weights and measures: The metrical system is in force.

## CUSTOMS PROVISIONS.

(*Bollettino di Legislazione e Statistica doganale*, May 1912.)

## PROHIBITION TO EXPORT ANIMALS.

By Decree of the Governor dated October 10, 1911, the exportation of camels, horses, neat cattle and sheep, is prohibited until further notice.

## CUSTOMS WAREHOUSE DUES.

By Ordinance of the Governor dated December 3, 1911, the Tripoli Customs have been informed that goods deposited in their warehouses are

|  |  | Libra c. |
|--|--|----------|
| <i>Mippocras quina</i> (arabic <i>abu-safra</i> ), <i>orge lucorum</i> (arabic <i>ashab</i> ), <i>orge belon</i> (arabic <i>met hui</i> ), <i>sericea perora</i> (arabic <i>bosmet</i> ), <i>trigonoloma</i> (arabic <i>on buphi</i> ), <i>trigonoloma apici</i> , <i>gasella rubicella</i> (arabic <i>red</i> ), <i>gasella leucocera</i> , <i>repor nobinna</i> (arabic <i>mint</i> ), <i>oris levis</i> (arabic <i>cube liby</i> )..... |  | 250 00   |
| Antelopes and gazelles called: <i>addax</i> , <i>nanomaculatus</i> , <i>streptoceros capensis</i> (arabic <i>addax</i> ), <i>taurargus</i> (arabic <i>murescinah</i> ), <i>orvis nonnina</i> .....   |  | 10 00    |
| Wild boar ( <i>porcus africanus</i> ).....   |  | 50 00    |
| <i>Oryctolopus ethiopicus</i> (arabic <i>abu d-fer</i> ).....  |  | 50 00    |
| Ostriches.....   |  | 70 00    |

## RESTRICTIONS AND PROHIBITIONS ON IMPORTATION AND EXPORTATION.

1. The importation into the colony of arms, ammunition, explosive substances and lead in any shape is subject to special permit from the Public Surety Authorities. In default of a permit, and if the importation has the character of a commercial shipment, the articles in question after having been subjected to the Customs formalities, shall, until otherwise ordered, be transported under escort to the artillery depots.

The exportation and transhipment of the articles in question can only be effected on vessels exceeding 100 tons register, and with the previous authorisation of the Government of the colony.

Exportation and transhipment of lead may also be effected by sailing vessels ("sambuc") of small tonnage, subject to previous authorisation from the Government of the colony.

2. The importation of medicinal substances and of compound medicines not approved by the Superior Board of Health is subject to a permit from the Sanitary Authorities. The importation of bushies (kind of opium) is prohibited, and the Customs must destroy all quantities confiscated.

3. Goods of which the importation into the colony is prohibited in virtue of special provisions, as well as those considered as noxious to public health by the competent authorities, must, within a period fixed by the sanitary authorities, be destroyed or re-exported on vessels of more than 50 tons register, at the expense of the carrier, who, however, may have recourse against the importer.

Should, at the expiration of such period, the goods not be re-exported or destroyed, the Customs shall destroy the same at the expense of the carrier.

4. The exportation of horses, mules and pack or saddle asses is prohibited without previous authorization from the Governor of the colony.

## CUSTOMS CONVENTION WITH THE SUDAN OF NOV. 26, 1901. IMPORTATION.

All goods imported into the Italian colony of Erythraea from the Anglo-Egyptian territory of the Sudan are subject to the same duties as those which are or may hereafter be levied on goods of the same kind in Erythraea, on imported foreign goods of the same kind, proceeding from any other country entitled in the same respect to the most favoured-nation treatment.

These duties shall not exceed 5% in the case of natural products of the Anglo-Egyptian territory of the Sudan, provided that proof of origin be furnished to the satisfaction of the Customs authorities at the place of entry into the colony of Erythraea.

Tobacco in any form may be lawfully imported from the Anglo-Egyptian territory of the Sudan into the colony of Erythraea on compliance with such conditions as the government of this colony shall have deemed fit to adopt.

Arms and ammunition of all kinds are expressly prohibited importation from the Anglo-Egyptian territory of the Sudan into Erythraea.

Importation of salt and spirits from the Anglo-Egyptian territory of the Sudan into Erythraea shall be subject to such conditions and restrictions as the respective governments may order according to circumstances, the right to absolutely forbid entry of these goods being always reserved to them whenever they deem proper to exercise it.

The importation of sugar and cotton, however manufactured, from the Anglo-Egyptian territory of the Sudan into the colony of Erythraea is subject to such conditions as the government of this colony may establish.

The importation into Erythraea of any products of the Anglo-Egyptian territory of the Sudan, such as gum, caoutchouc, ivory, ostrich feathers, which are already subject to tax or royalty in the Sudan, shall be charged with the amount of duty paid at the time the merchandise entered the country it is crossing in transit, provided it has been duly lead-acted and is accompanied by certificates of origin issued by the proper Anglo-Egyptian authorities.

Goods exported from the Anglo-Egyptian territory of the Sudan in destination of Erythraea, shall pay the same export duty (not exceeding 1%) as is levied upon goods exported from Suakin or other ports of the Red Sea.

## EXPORTATION.

Goods exported from Erythraea to the Anglo-Egyptian territory of the Sudan may be subjected to an export or to a statistical duty of 1%.

This convention shall be maintained in force for a term of 10 years from the date of exchange of ratifications (*January 2nd, 1902*), but is subject to revision after 5 years if one of the contracting parties so requests at least six months prior to expiration of the first 5 years.

## LIBYA

(TRIPOLI AND CYRENAICA.)

MONEY, WEIGHTS AND MEASURES.—Money: Same as Italy.—Weights and measures: The metrical system is in force.

## CUSTOMS PROVISIONS.

(*Bollettino di Legislazione e Statistica doganale*, May 1912.)

## PROHIBITION TO EXPORT ANIMALS.

By Decree of the Governor dated October 10, 1911, the exportation of camels, horses, neat cattle and sheep, is prohibited until further notice.

## CUSTOMS WAREHOUSE DUES.

By Ordinance of the Governor dated December 3, 1911, the Tripoli Customs have been informed that goods deposited in their warehouses are

to pay two days after the date of deposit, a warehouse due of 5 centimes per package, per quintal and per day.

DECREE OF THE GOVERNOR, DATED DECEMBER 10, 1911, RE-ENACTING THE CUSTOMS DUTIES.

Art. 1. The levy of Customs duties is re-enacted as regards goods of any origin imported into the Territories of Tripoli and Cyrenaica, in accordance with the regulations laid down in the Laws of the Kingdom, and subject to compliance with the provisions of the following article.

A Decree dated October 7, 1911, had suspended until further notice the levy of Customs duties and port dues.

ART. 3. The present Decree shall enter into force at Tripoli on December 6 a.m., and in the other localities, as soon as the authorities in charge of the Customs service have received official notice thereof.

ART. 4. Any regulations in force in Tripoli and Cyrenica inconsistent with the present Decree, are hereby repealed.

DECRE. OF THE GOVERNOR, DATED JANUARY 28, 1912, ESTABLISHING RULES TO BE COMPLIED WITH IN REGARD TO THE CUSTOMS MARITIME TRAFFIC.

ART. 1. Masters of merchant vessels entering the ports of Tripoli and Cyrenica are required to exhibit, within 24 hours of their arrival, the manifest of the cargo showing the generic description of the goods destined for other ports of call and specifying what goods are to be landed at each port of arrival.

ART. 2. After being discharged, the goods remain under the control of the Customs until removed by the owners.

ART. 3. Before being authorised to remove their goods, the owners must obtain a certificate (*nuda osta*) from the transport company to the effect that they have no objection to the assessment and clearance of the goods.

ART. 4. The assessment of the duties referred to in the foregoing article made according to the written or verbal statement of the owner, he being bound to produce also the original invoice or copy thereof.

ART. 5. In proof of payment of the duties, the Customs will deliver a receipt or voucher which will be accepted as an authority to enable the goods to be removed from the Customs premises.

ART. 6. The shipment from one port of the occupied Territory to another of dutiable goods is permitted, provided the Customs duties be guaranteed by a cash deposit or by legal bond.

#### LANDING OF GOODS IN THE PORT OF TRIPOLI.

An Ordinance of the Governor dated January 28, 1912, provides that on February 1, 1912, and until otherwise ordered, no vessel entering the port of Tripoli for the purpose of trading, will be allowed to land more than 150 tons of cargo.

#### TEMPORARY IMPORTATION OF CRUDE OSTRICH FEATHERS, AND OF TANNED GOAT SKINS.

A Decree of the Governor dated March 10, 1912, provisionally authorises the temporary importation of crude ostrich feathers intended to be washed, dyed, and re-shipped.

Tanned goat skins, even dyed with an earthy matter, but not curried, and intended to be sorted and re-shipped, are also allowed to be temporarily imported.

The guarantee for payment of duty will consist of a cash deposit which will be returned at the time of export of the goods to countries situated outside the territory occupied by the Italian troops.

The operations must be exclusively effected at the Tripoli Customs-house, and the limit for re-exportation shall not exceed six months.

#### CLEARANCE OF TOBACCO FOR PERSONAL USE.

By Decree of the Governor dated March 12, 1912, partially modifying the decree of November 1, 1911, the clearance of manufactured tobacco for personal use in quantities not exceeding two kilos., is authorised at the following rates of duty:

|                                  | L.    | C.    |
|----------------------------------|-------|-------|
| Havana cigars: cigarettes .....  | kilo. | 30 00 |
| Other manufactured tobacco ..... | "     | 15 00 |

#### PROHIBITION TO EXPORT RAGS.

A Decree of the Governor dated March 15, 1912, regulating the sanitary supervision of vessels anchored in ports of Libya, of their crew, passengers, and cargo, prohibits in Article 3 the exportation of rags, unless made up in reesed and hooped bales.

#### IMPORTATION, TRADE, AND CONSUMPTION OF OPIUM PRODUCTS.

By Decree of the Governor dated March 15, 1912, the importation, trade and consumption of hashish, cocaine and opium products generally are prohibited, unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

#### FREE IMPORTATION OF CRUDE PRECIOUS METALS.

A Decree of the Governor dated March 21, 1912, partially modifying the decree dated December 10, 1911, re-establishing the Customs duties stipulates that gold and silver in bars, ingots or scrap, shall be free of import duty.

#### RULES AS TO TOBACCO FOR SHIPS' STORES.

By Decree of the Governor dated March 3, 1912, it is ordered that the manifests of cargo which masters of merchant vessels are required to produce, in accordance with Article 1 of Governor's Decree dated January 28, 1912, are to specify all manufactured and leaf tobacco removed from the warehouses of the Regie for shipment as ships' stores.

Moreover, the products in question which, on arrival in Libyan ports have not been consumed during the voyage, are to be declared to the Customs authorities in order to be placed under lock and seal in a safe place until the date of departure of the vessel.

† The Decree in question established a Tobacco Monopoly in Libya.

## ITALIAN SOMALILAND

CUSTOMS TARIFF SANCTIONED BY ROYAL DECREE No. 1309, OF AUGUST 12, 1911.

#### PRELIMINARY DISPOSITIONS.

##### CUSTOMS DUTIES.

ART. 1.—There shall be levied in the Colony the specific or *ad valorem* import and export duties established in the tariff hereto annexed. The *ad valorem* duties shall be payable according to the valuation placed upon the goods, in accordance with the provisions of the following article.

##### VALUATION OF GOODS.

ART. 2.—Goods of current trade to be cleared *ad valorem* shall be assessed on the valuations set out in a schedule framed annually by the

#### PROHIBITION TO IMPORT SACCHARINE AND SACCHARINE PRODUCTS.

By Decree of the Governor dated April 5, 1912, the importation and detention of saccharine and products containing saccharine are prohibited unless for medical purposes. This Decree lays down the penalties incurred by any person contravening the present provisions.

#### PROHIBITION TO IMPORT ARMS AND AMMUNITION.

By a Decree of the Governor, dated October 20, 1912, the importation of arms of any kind and in any quantity and of ammunition is prohibited. Any person contravening this prohibition shall be sentenced to a term of imprisonment of not less than six months and the arms and ammunition shall be forfeited.

#### EXEMPTION OF CERTAIN PRODUCTS FROM IMPORT DUTIES.

A Decree of the Governor dated April 22, 1912, partially modifying the Decree of December 11, 1912, and a further Decree dated November 1, 1914, exempts from import duty the undermentioned goods:

Rough building stones and earth; common lime, quick or slack; crude graphite; coal; firewood and charcoal; corn straw for fodder and litter; agricultural machines, detached and spare parts thereof, and motors for such machines, agricultural implements and apparatus and equipment for use in stock raising, including those used in rearing silkworms, bees and poultry; irrigation pumps and motors for the same, and material for sinking artesian wells; cereals for sowing and grass and forage seeds; live plants, grafts and shoots, excluding vine grafts and shoots and tubers (*ubert*); organic manures (guano, blood, prepared for use; antiseptogenic preparations, including sulphur and copper or sulphate; sticks and canes for supporting plants; animals for breeding purposes, bees and silkworms' eggs; secondary products destined for cattle feed (cake of oilseeds and of beet).

#### DECRETE OF THE GOVERNOR DATED APRIL 22, 1912, ESTABLISHING SPECIFIC DUTIES ON SPIRITS, BEER, AND SPIRITUOUS ESSENCES.

By virtue of the present Decree, spirits, beer, and spirituous essences shall pay, in addition to the *ad valorem* duties fixed by the Decree of December 10, 1911, the following specific rates:

| No. | Goods.   | Duties.<br>L. C. |
|-----|--|------------------|
| 1.  | Alcohol:   |                  |
|     | Pure, in casks, demijohns, and the like:   |                  |
|     | (a) Derived from wine or vinous plants .....   | 30 00            |
|     | (b) Derived from other substances .....  | 50 00            |
|     | NOTE.—The importation of alcohol derived from non-vinous substances is prohibited if not testing 35° Gay Lussac at the ordinary temperature. |                  |
|     | Sweetened or flavoured, in casks, demijohns, and the like .....  | 60 00            |
|     | Of all kinds, in bottles .....   | 0 60             |
| 2.  | Beer: in Casks .....   | 7 00             |
|     | in Bottles .....   | 0 10             |
| 3.  | Spirituous essences:   |                  |
|     | Of all kinds (including immediate receptacle) ..   | 2 00             |

Decree dated November 1, 1914, which provides that the undermentioned articles shall on importation be subject to Customs duty, as shown in the subjoined statement, with an addition of 8 % *ad val.* of whatever origin:

|  | On goods of Italian origin. | On goods of foreign origin. |
|--|-----------------------------|-----------------------------|
|  | L. C.                       | L. C.                       |
| Cotton yarns:                              |                             |                             |
| (a) Unbleached .....                       | 100 kilogs. gross           | 15 00                       |
| (b) White .....                            | "                           | 20 00                       |
| (c) Dyed or mercerised .....               | "                           | 25 00                       |
| (d) Sewing ( <i>euritrol</i> ) .....       | 100 kilogs.*                | 35 00                       |
| Cotton tissues:                            |                             |                             |
| (a) Unbleached .....                       | 100 kilogs. gross           | 15 00                       |
| (b) White .....                            | "                           | 20 00                       |
| (c) Dyed or mercerised .....               | 100 kilogs.*                | 35 00                       |
| (d) Printed .....                          | "                           | 40 00                       |
| (e) Dyed or printed for barracans ..       | "                           | 13 00                       |
| Articles of cotton, sewn or made up:       |                             |                             |
| (a) Barracans .....                        | "                           | 25 00                       |
| (b) Others .....                           | "                           | 40 00                       |
| Woolen yarns:                              |                             |                             |
| (a) Unbleached .....                       | "                           | 35 00                       |
| (b) White or dyed .....                    | "                           | 45 00                       |
| Tissues of carded or combed wool:          |                             |                             |
| (a) For barracans .....                    | "                           | 20 00                       |
| (b) Others .....                           | "                           | 45 00                       |
| Woolen fozes .....                         | each                        | 0 25                        |
| Blankets, carpets and sewn woolen goods .. | 100 kilogs.*                | 20 00                       |
| Sugar, raw or refined .....                | "                           | 8 00                        |
| Matches:                                   |                             |                             |
| (a) Of wood .....                          | "                           | 25 00                       |
| (b) Of wax, paraffin and the like ..       | "                           | 30 00                       |

\* Taxe: 8 %, which will be accorded only in respect of goods packed in receptacles of wood and of metal.

Governor of the Colony which valuations will be based on the average price of the goods in the principal markets of the Colony in the months of May, June, July, and August; this price shall be notified to the Minister for Foreign Affairs. In other cases, the value for the assessment of duty will be the prices stated in the original invoices, found to be in due and acceptable form, with an additional 20%, or the current value of the goods in the markets of origin, as determined by the Customs, with an additional 20%, corrected, if necessary, by the actual sale price.

#### COLLECTION OF DUTIES.

ART. 3.—The Customs duties are payable on the goods in their condition at the time when they are presented to the Customs. In case of casual damage, the damaged goods may, at the request and expense of the person

be set apart from the others when practicable and should the appraisement prove the damaged goods to have deteriorated more than 5% in value, the depreciation actually ascertained shall be taken into account in levying duty.

In the absence of the person concerned, this method shall be applied by the Customs direct.

The owner of damaged goods will also be at liberty to elect whether, instead of paying duty, he prefers to have the goods destroyed at his own expense, subject to taking such measures of precaution as are imposed by the Customs.

#### DISPUTES AS TO THE APPLICATION OF THE TARIFF.

##### ART. I.

#### MODIFICATION OF DUTIES.

ART. 3.—In case of modification of the duties established in the Tariff, the goods shall be dealt with as follows:

(a) Goods imported, even removed from Customs bond and warehouses from free depôts are to pay the old rates, but only in cases where the declaration of entry for consumption was lodged with the Customs prior to the enforcement of the new rates and where the goods have been presented to the Customs.

(b) Presented to the Customs<sup>1</sup> refers to goods lying in the Customs premises as well as goods on board vessels in port, provided the manifest has been lodged. The new rates shall, however, be applied even in case the goods have already been presented to the Customs, and the declaration has been lodged, if they prove to be more favourable to the importer than the old rates;

(c) Goods intended for export are to pay the rates in force at the time of delivery of the export bill;

(d) Seized or confiscated goods are to pay the rates leviable on the day of sale or delivery either under bond or in pursuance of a judgment;

(e) Abandoned goods and shipwrecked goods are to pay the rates in force on the day of the sale;

(f) Dutiable goods entering in transit or consigned from one Customs-house to another, in respect to which the certificate of discharge has not been received, are to pay the rates in force on the day of expiration of the period allowed in the document issued, or if a permit to stay in the Colony has been obtained, the rates in force on the day of production of the clearance declaration;

(g) Goods temporarily imported and not re-exported are to pay the rates in force on the date of expiration of the period fixed for cancelling the admission certificate.

#### EXEMPTIONS.

ART. 6.—Subject to compliance with the special conditions mentioned below, full exemption from import duty is accorded to the following articles:

1. Personal effects and furniture of persons coming for the service of the Colony and those of their families;

2. Effects and implements imported by travellers and small quantities of books, ball and table linen in their possession, provided that all such articles be destined for their personal use and be in bearing with their position;

3. Effects, carriages, furniture, books, utensils, and instruments necessary for the exercise of any art or profession, and other household articles belonging to persons who remove their residence to the Colony, provided that they all be for personal use and in bearing with the position of the owners, and that the importation thereof be effected within a period not exceeding a year from the date of the declaration of changing residence;

4. Samples of no value;

5. Goods the product of the Colony saved from shipwrecks happening in view of the coast, provided the origin of the goods be unquestionable;

6. Debris of masts, sails, anchors, cordage of vessels of any nationality wrecked on the shores of the Colony and the same articles of vessels of the Colony wrecked on foreign coasts, provided that in the latter case, the importation be effected within two years and that the wreck be duly proved by certificates in proper form;

7. Surplus shops' stores, provided proof be furnished that they are the product of the Colony;

8. Ships' stores other than the origin of the Colony for the use of the crew and passengers of vessels during their call at ports of the Colony;

9. Fresh or salted fish caught along the coast or out at sea beyond the coasts of the Colony. The exemption is granted on compliance with the conditions and regulations laid down by the Governor.

ART. 7.—Supplies removed from State depôts and imported on account of the Colonial Administration, are exempted from the Customs formalities subject to production of a declaration in due form by the head of the service concerned showing origin, quality, quantity and destination.

ART. 8.—Full exemption from export duty is granted to the following articles:

1. Ships' stores, provided they be in proportion to the number of passengers and members of the crew and length of the voyage;

2. Personal effects and furniture of officials of the Colonial Government proceeding outside the Customs limits on duty or repatriated.

#### GOODS PROHIBITED OR SUBJECT TO SPECIAL CONDITIONS ON IMPORTATION OR EXPORTATION.

ART. 9.—The importation of arms and ammunition also all kinds of medicines including compound medicines, is prohibited save with the approval of the qualified Colonial authorities.

ART. 10.—The importation and exportation of certain goods and coins may be prohibited or subjected to special conditions by a Decree of the Governor notified to the Minister for Foreign Affairs for the purposes of approbation, if such measure should prove necessary to safeguard public interests.

ART. 11.—Goods which, under special provisions, are not allowed to be introduced into the Colony, and those which the competent authorities consider injurious to public health, must be destroyed or re-exported at the expense of the importer.

#### SPIRITS.

ART. 12.—Spirits, pure, sweetened or perfumed, testing up to 50 degrees by the centesimal alcoholometer at a temperature of 15.256, shall be subject,

on their importation into the Colony, to a surtax of 200 lire per hectolitre. For each degree in excess the surtax is increased by 4 lire per degree and per hectolitre.

Spirits denatured for industrial use, and fine liqueurs of the kinds commonly consumed by Europeans, selling at more than 3 lire per bottle (except cognac, absinthe, and mastic), are exempt from the surtax.

#### ACCESSORY CHARGES.

##### CERTIFICATE FEES.

ART. 13.—The Customs certificates shall be subject to the following fees:

1. 15 centimes for export, import, pass or debenture certificates;

2. 15 centimes for every registered member of a crew and for every passenger entered in the manifest;

3. Lire 2.25 for export and import manifests.

No fee shall be levied on certificates issued to prove supplementary payment of undercharged Customs duties nor on certificates in proof of payment of fines nor on certificates for sums deposited.

##### WAREHOUSE DUES.

ART. 14.—Goods deposited in Customs inclosures and premises, shall, from the third day of landing, be liable to warehouse dues at the rate of 15 centimes per day and per package.

Any package weighing more than a quintal shall be taken as two or more packages at the rate of one package per quintal or fraction of quintal. This rule shall likewise apply to goods in bulk.

##### FEES FOR AFFIXING CUSTOMS MARKS.

ART. 15.—The following fees are chargeable for affixing Customs marks:

(a) For every seal affixed to packages of goods or means of transport, 15 centimes;

(b) For every official label ("polizina") affixed to packages of goods shipped coastwise, 5 centimes.

##### SPECIAL TARIFFS.

ART. 16.—The Tariffs for manual labour relating to goods where Customs factorage is organised into a corporation shall be submitted to the approval of the Governor, as well as the Tariffs for loading and unloading goods.

##### MONEY, WEIGHTS AND MEASURES.

The *besa* corresponds to 1 centime of rupee = Lire 1.68.

The *gida* is equivalent to about 33 cwt.

#### IMPORT DUTIES.

| Tariff Nos.                 | Goods.  | Duties.      |         |
|-----------------------------|---|--------------|---------|
| 1                           | Mineral and aerated waters:   |              |         |
| (a) Natural                 | .....bottle   | B. 6         |         |
| (b) Artificial              | ....." "  | B. 17        |         |
| (c) Soda water and lemonade | ....." "  | B. 3         |         |
| 2                           | Animals   | .....ad val. | 1 1/2 % |
| 3                           | Arms and ammunition   | ....." "     | 10 %    |
|                             | Importation of arms and ammunition must be authorised by the Governor in accordance with Article 9 of the Preliminary Dispositions to the Tariff.   |              |         |
| 4                           | Linen, made up  | .....ad val. | 10 %    |
| 5                           | Beer:   |              |         |
| (a) In bottles              | .....bottle   | B. 10        |         |
| (b) In casks                | .....litre  | B. 15        |         |
|                             | Bottles containing less than one litre are charged as litre bottles; bottles containing more than one and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity. |              |         |
| 6                           | Coffee and coffee husks   | .....ad val. | 10 %    |
| 7                           | Cereals:  |              |         |
| (a) "Dura"                  | ....." "  | 1 %          |         |
| (b) "Melindi"               | ....." "  | 1 1/2 %      |         |
| 8                           | Dates   | ....." "     | 5 %     |
| 9                           | Flour   | ....." "     | 10 %    |
| 10                          | Crude iron and wrought iron   | ....." "     | 10 %    |
| 11                          | Cotton yarns  | ....." "     | 6 %     |
| 12                          | Medicinal products  | ....." "     | 1 %     |
| 13                          | Corn ("grano") and wheat  | ....." "     | 10 %    |
| 14                          | Manufactures of hides and skins   | ....." "     | 10 %    |
| 15                          | Wood manufactures   | ....." "     | 10 %    |
| 16                          | Lumber  | ....." "     | 10 %    |
| 17                          | Vegetables  | ....." "     | 1 %     |
| 18                          | Wood, bark and scented resins   | ....." "     | 10 %    |
| 19                          | Machines and parts thereof  | ....." "     | 10 %    |
| 20                          | Molasses  | ....." "     | 8 %     |
| 21                          | Coins:  |              |         |
| (a) Gold                    | ....." "  | Free.        |         |
| (b) Thalers                 | ....." "  | 30 %         |         |
| (c) Nickel                  | .....ad val.  | 50 %         |         |
| (d) Copper                  | ....." "  | 50 %         |         |

The Customs duty on nickel and copper coins is applicable whenever the importation of such coins is not prohibited by special regulations under Article 10 of the Preliminary Dispositions to the Tariff.

|    |   |              |     |
|----|---|--------------|-----|
| 22 | Sesame oil                              | .....ad val. | 10% |
| 23 | Antiseptic wadding and absorbent cotton | ....." "     | 10% |
| 24 | Tanned skins                            | ....." "     | 10% |
| 25 | Dried or salted shark, and shark fins   | ....." "     | 10% |
| 26 | Chemical products for industrial use    | ....." "     | 5%  |
| 27 | Rice                                    | ....." "     | 10% |
| 28 | Empty bags                              | ....." "     | 10% |
| 29 | Salt                                    | ....." "     | 10% |
| 30 | Soap                                    | ....." "     | 10% |
| 31 | Cotton seed                             | ....." "     | 1%  |



## TARIFF.]

| Tariff Nos.<br>and letters.  | Goods.          | Duties. |
|--|-----------------|---------|
| 2 Sesame seed .....  | ad val.         | 1 %     |
| 3 Syrup for beverages .....  | bottle          | B. 10   |
| 4 Spirits, sweetened or perfumed, in bottles or demijohns .....  | ad val.         | 20 %    |
| The importation of sweetened or perfumed spirits as also of pure spirits comprised in No. 41 of the present Tariff, is regulated by the Governor in accordance with Art. 10 of the Preliminary Dispositions to the Tariff; the surtax established by Art. 12 of the Preliminary Dispositions is applied. |                 |         |
| 5 Mats .....   | ad val.         | 10 %    |
| 6 Tobacco:   |                 |         |
| (a) Arabian .....  | kilo.           | L. 2 10 |
| (b) "Sueheli" .....  | "               | L. 1 68 |
| (c) "Bacumoni" .....   | "               | L. 1 68 |
| (d) "Sihai" .....  | "               | L. 1 68 |
| (e) "Kilua" .....  | "               | L. 1 68 |
| (f) Manufactured in the same way as tobacco manufactured by the Italian State .....  | kilo.           | L. 8 40 |
| (g) Other .....  | "               | L. 6 72 |
| 7 Cotton tissues, except those mixed with silk .....   | ad val.         | 10 %    |
| 8 Wine in bottles or flasks .....  | bottle or flask | B. 30   |
| Bottles containing less than one litre are charged as full bottles; bottles containing more than one and less than two litres pay duty on two bottles, and so on in regard to bottles of greater capacity.   |                 |         |
| 9 Vermouth .....   | bottle          | B. 30   |
| 10 Sugar:  |                 |         |
| (a) "Bengal" .....   | ad val.         | 5 %     |
| (b) "Siam-siam" .....  | "               | 5 %     |
| (c) Red .....  | "               | 5 %     |
| (d) "Nabad" .....  | "               | 5 %     |
| 11 Articles not specially mentioned .....  | "               | 15 %    |

## EXPORT DUTIES.

| Tariff Nos.  | Goods.  | Import Duties. |
|--|---------|----------------|
| 1 Animals:   |         |                |
| (a) Asses, male .....  | head    | Thalers 2½     |
| (b) " female .....   | "       | " 5            |
| (c) Oxen .....   | "       | " 14           |
| (d) Camels, male .....   | "       | " 8            |
| (e) " female .....   | "       | " 7½           |
| (f) Goats and ewes .....   | "       | " 20           |
| (g) Horses .....   | "       | " 25           |
| (h) Mules .....  | "       | " 5            |
| (i) Cows .....   | "       | " 5            |
| Sucking calves following the mother are free of duty.  |         |                |
| (A) Miscellaneous .....  | ad val. | 20 %           |
| 2 Ambergris .....  | "       | 50 %           |
| 3 Ivory .....  | "       | 1 %            |
| 4 Linen .....  | "       | 1 %            |
| 5 Native butter .....  | "       | 5 %            |
| 6 Coffee and coffee husks .....  | "       | 1 %            |
| 7 Crude wax .....  | "       | 1 %            |
| 8 Cereals:   |         |                |
| (a) "Dura" .....   | gista   | Thaler 1       |
| (b) "Mehinda" .....  | "       | " 1            |
| 9 Horses:  |         |                |
| (a) Rhinoceros .....   | ad val. | 1 %            |
| (b) Gazelle and similar .....  | "       | 1 %            |
| 10 Cotton in the wool, ginned or unginned .....  | "       | 1 %            |
| 11 Dates .....   | "       | 1 %            |
| 12 Flour .....   | "       | 1 %            |
| 13 Native thread .....   | "       | 1 %            |
| 14 Alimentary products .....   | "       | 1 %            |
| 15 Wheat .....   | "       | 1 %            |
| 16 Manufactures of skin .....  | "       | 1 %            |
| 17 " of wood .....   | "       | 10 %           |
| 18 Lumber .....  | "       | 10 %           |
| 19 Vegetables, native beans .....  | ad val. | gista          |
| 20 Wood, barks and scented resins .....  | ad val. | 1 %            |
| 21 "Magadi" (potash salt) .....  | "       | 1 %            |
| 22 Myrrh .....   | "       | 1 %            |
| 23 Coins:  |         |                |
| (a) Gold .....   | Free.   | 2 %            |
| (b) Thalers .....  | ad val. | Free.          |
| (c) Nickel .....   | "       | "              |
| (d) Copper .....   | "       | "              |
| The Customs treatment established for coins is only to apply when no prohibition exists to export the same under special provisions, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff. |         |                |
| 24 Sesame oil .....  | ad val. | 1 %            |
| 25 Orchil .....  | "       | 1 %            |
| 26 Dried hides or skins .....  | "       | 10 %           |
| 27 Tanned hides or skins .....   | "       | 1 %            |
| 28 Ostrich feathers .....  | "       | 1 %            |
| 29 Dried or salted shark, and shark fins .....   | "       | 1 %            |
| 30 Sesame seed .....   | "       | 1 %            |
| 31 Spices .....  | "       | 1 %            |
| 32 Mats .....  | "       | 1 %            |
| 33 Tortoise shell .....  | "       | 1 %            |
| 34 "Fungi" earthenware .....   | "       | 1 %            |
| 35 Native cotton tissues .....   | "       | 1 %            |
| 36 Tea .....   | "       | 1 %            |
| 37 Articles not specially mentioned .....  | "       | 5 %            |

## CUSTOMS TREATMENT OF ITALIAN GOODS.

| Tariff Nos.<br>and letters.       | Goods. | Import Duties. |
|-----------------------------------|--------|----------------|
| 1 Mineral or aerated waters:      |        |                |
| (a) Natural .....                 | bottle | B. 2           |
| (b) Artificial .....              | "      | B. 17          |
| (c) Soda water and lemonade ..... | "      | B. 3           |

| Tariff Nos.<br>and letters.   | Goods.  | Import Duties. |
|---|---------|----------------|
| 2 Arms and ammunition .....   | ad val. | 10 %           |
| Importation of arms and ammunition must be authorised by the Governor in accordance with Art. 9 of the Preliminary Dispositions to the Tariff.        |         |                |
| 3 Crude iron and wrought iron .....   | ad val. | 5 %            |
| 4 Manufactures of hides and skins .....   | "       | 10 %           |
| 5 " of wood .....   | "       | 10 %           |
| 6 Lumber .....  | "       | 10 %           |
| 7 Machines and parts thereof .....  | "       | 5 %            |
| 8 Molasses .....  | "       | 8 %            |
| 9 Coins:  |         |                |
| (a) Gold .....  | Free.   |                |
| (b) Other:  |         |                |
| 1 Current in the Colony .....   | ad val. | 50 %           |
| 2 Not current in the Colony .....   | "       | "              |
| Importation of coins may at any time be prohibited by the Governor, in accordance with Art. 10 of the Preliminary Dispositions to the Tariff.         |         |                |
| 10 Sesame oil .....   | ad val. | 10 %           |
| 11 Tanned hides and skins .....   | "       | 10 %           |
| 12 Chemical products for industry .....   | "       | 6 %            |
| 13 Empty bags .....   | "       | 5 %            |
| 14 Salt .....   | "       | 10 %           |
| 15 Spices .....   | "       | B. 10          |
| 16 Syrups for beverages .....   | bottle  | 15 %           |
| 17 Pure alcohol .....   | ad val. | 15 %           |
| 18 Spirits, sweetened or perfumed:  |         |                |
| (a) In casks or barrels .....   | "       | 15 %           |
| (b) In bottles or demijohns .....   | "       | 20 %           |
| The surtax established by Art. 12 of the Preliminary Dispositions to the Tariff, reduced by half, is levied on spirits, pure, sweetened, or perfumed. |         |                |
| Importation is, however, regulated by the Governor in conformity with Art. 12 of the said Dispositions.   |         |                |
| 19 Mats .....   | ad val. | 10 %           |
| 20 Tobacco manufactured by the Italian State factories .....  | Free.   |                |
| Importation of this tobacco is regulated by the Governor, in accordance with Royal Decree of September 11, 1910.                                      |         |                |
| 21 Cotton tissues .....   | ad val. | 3 %            |
| 22 Wines, including vermouth:   |         |                |
| (a) In casks or demijohns .....   | "       | 5 %            |
| (b) In bottles or flasks .....  | "       | B. 10          |
| 23 Sugar .....  | ad val. | 5 %            |
| 24 Articles not specially mentioned .....   | "       | 1 %            |

Italian goods, for which a special Customs treatment is provided, must, in order to secure the same, be accompanied by bills issued by the Customs of the Kingdom in lieu of certificates of origin; they must also bear the marks affixed by the Italian Customs.

The Customs may admit to the special Customs treatment goods clearly of Italian origin, even if the above mentioned formalities have not complied with.

CUSTOMS TREATMENT OF PRODUCTS IMPORTED FROM ERYTHRAEA

Nos. of the General Import Tariff.

| Nos. | Tariff Nos. | Goods.              | Import Duties. |
|------|-------------|---------------------|----------------|
| 1    | 6           | Coffee .....        | ad val. 8 %    |
| 2    | 9           | Flour .....         | " 1 %          |
| 3    | 15          | Corn or wheat ..... | " 1 %          |
| 4    | 29          | Salt .....          | " 5 %          |

Erythraean products for which a special Customs treatment is provided must, in order to secure the same, be accompanied by bills issued by the Customs of that Colony in lieu of certificates of origin; they must also bear the marks affixed by the Customs of the said Colony.

CUSTOMS TREATMENT OF GOODS EXPORTED FROM ITALIAN SOMALILAND AND INTENDED FOR CONSUMPTION IN ITALY.

| Nos. | Tariff Nos. | Goods.                      | Export Duties. |
|------|-------------|-----------------------------|----------------|
| 1    | 1 (c)       | Oxen .....                  | ad val. 1 %    |
| 2    | 37          | Guns .....                  | " 1 %          |
| 3    | 37          | Camel fat .....             | " 1 %          |
| 4    | 26          | Dried hides and skins ..... | " 5 %          |

At the time of exporting from Italian Somaliland goods destined for consumption in Italy, the exporter shall guarantee at the Customs-house in the Colony, the export duty provided for in the Tariff, as well as any fines which may be incurred.

The Customs in the Colony, on the production of a certificate from a Custom-house in the Kingdom, showing that the original marks affixed by the Customs were found to be in order and proving importation of the goods into Italy, will finally admit the exported goods to the benefit of the special Customs treatment; failing the above, and after the expiration of the period allowed for producing the certificate referred to, they shall apply to the exported goods, the treatment established in the Tariff of export duties plus a fine of not less than 5 lire nor more than 100 lire.

If the certificate issued in the Custom-house in the Kingdom proves that the goods, though bearing the regular marks, presented for importation into Italy have been found, wholly or partly different from the goods exported from Italian Somaliland, the exporter shall be liable in the Colony to a fine of not less than twice nor more than ten times the difference between the export duty mentioned in the Tariff of export duties of Italian Somaliland, and the duty fixed under the special regime of the goods concerned.



GENERAL CUSTOMS TARIFF

| Nos.   | Goods.   | Duty.    |          |
|--|--|----------|----------|
|  |  | Min.     | Max.     |
|  |  | Kr. öre. | Kr. öre. |
| 7  | Shot and bullets for portable firearms, including weight of immediate packing . . . . .  | Kil.     |          |
| 8  | Projectiles, used for portable firearms . . . . .  | 0 08     | 0 10     |
| 9  | Perussion caps of all kinds . . . . .  | 0 15     | 0 18     |
| 9  | Perussion caps of all kinds . . . . .  | Free.    | 1 00     |
| 10   | Fuses, miners' . . . . .   | 0 25     | 0 25     |
| 10   | Fuses, miners' . . . . .   | 1 00     | 1 50     |
| 10   | Piroworka . . . . .  |          |          |
| As to § 10, no deduction is allowed for the weight of boxes, paper and like packing.   |  |          |          |
| Antimony (classified under metals, No. 399).   |  |          |          |
| Druggists' articles, i.e., all articles which druggists only are allowed to sell retail, n.s.m. :  |  |          |          |
| a Containing alcohol (intitiable as "Spirits," Nos. 67—73)   |  |          |          |
| 12   | b Other . . . . .  | Free.    |          |
| Note.—Disinfectants that are not included under "Druggists' articles" may be granted exemption from import duty by the Customs department. |  |          |          |
| 13   | Asphalt or bitumen, mixed or not with rosin, sand &c. and manufactures thereof . . . . . |          |          |



| Nos. | Goods.   | Duty.            |                  |
|------|--|------------------|------------------|
|      |  | Min.<br>Kr. Öre. | Max.<br>Kr. Öre. |
|      | Ashes of wood or other plants .....  |                  | Free             |
|      | Vessels and boats:   |                  |                  |
| 15   | a Pleasure boats and yachts, with or without tackle, including racing boats (in-riggers or out-riggers) .....  | 15 %             | 15 %             |
|      | b Other, with tackle .....   | ad val.          | ad val.          |
| 16   | Ribbons, and belts thereof, all kinds, even combined with elastic, gutta percha or similar materials:  |                  | Free.            |
| 17   | (a) Of silk, pure or mixed with metallic thread .....  | 10 00            | 12 00            |
| 18   | (b) Of half silk .....   | 5 50             | 7 00             |
| 19   | (c) Of wool .....  | 1 60             | 2 00             |
| 30a  | (d) Other .....  | 1 10             | 1 70             |
|      | Note 1.—In determining whether silk ribbons shall apply under (a) or under (b) the same rules shall apply as in the case of silk wares (see Nos. 679-583). |                  |                  |
|      | Note 2.—In the case of (c) and (d) the weight assessed for duty shall include that of the spools, boxes, paper wrappers, and similar immediate packing.    |                  |                  |
| 20a  | Baking powder, with immediate packing .....  | 0 60             | 0 80             |
| 21   | Barks and extracts thereof of all kinds for tanning, and birch bark .....  |                  | Free.            |
| 22   | Bast, cork and other vegetable fibres .....  |                  | Free.            |
|      | Manufactured:  |                  |                  |
|      | a Hats (see Nos. 335-338) .....  |                  | Free.            |
|      | b Baskets (see Nos. 231-238) .....   |                  | Free.            |
| 23   | c Mats for packing and twine .....   | 0 06             | 0 06             |
| 24   | d Rope .....   | 0 07             | 0 10             |
| 26   | e Other manufactures .....   | 0 20             | 0 25             |
|      | Bone, tusk of the elephant, walrus &c.:  |                  |                  |
|      | a Unwrought or in pieces or ground .....   |                  | Free.            |
|      | b Manufactured:  |                  |                  |
|      | Intons (see Nos. 297-9) .....  |                  | Free.            |
| 27   | In other wares, including immediate packing .....  | 1 20             | 1 60             |
| 28   | Animal black, calcined ivory and hartshorn .....   |                  | Free.            |
| 29   | Bleaching powder .....   | 0 02             | 0 02             |
| 30   | Flowers and other decorative plants, n.s.m.:   |                  |                  |
|      | a Flowers, natural, cut, fresh or dried, also dried ears, fruit, fruit shells and the like, with or without stalks or straws .....                         | 3 00             | 4 00             |
|      | b Other cut plants, including the immediate packing:   |                  |                  |
| 31   | a Fresh or dried .....   | 0 10             | 0 20             |
|      | b Prepared, colored or not:  |                  |                  |
|      | 1. Branches and leaves of beech and native leaf trees, magnolia, laurel, ruscus and cypres .....   | 0 30             | 0 40             |
|      | 2. Other .....   | 1 50             | 2 00             |
| 32   | Flower bulbs, including paper wrappers, bags, or other similar immediate packing .....   | 0 10             | 0 20             |
| 33   | Flowers, artificial and parts thereof, n.s.m.:   |                  |                  |
|      | a Of tissue, paper, straw, leather, leather and the like .....   | 15 00            | 20 00            |
| 34   | b Leaves of paper .....  | 1 60             | 2 60             |
|      | c Other (distinguishable according to the component material)  |                  |                  |
|      | Plumbago or black lead (distinguishable as dye stuffs, No. 135) .....  |                  | Free.            |
| 35   | Crucibles of plumbago .....  |                  | Free.            |
|      | Pencils and pencil cases:  |                  |                  |
|      | a Of gold, silver or platinum (distinguishable as manufactures of these materials, Nos. 419-424) .....   |                  | Free.            |
|      | b Other, including the paper, boxes, cases and similar immediate packing .....   | 0 35             | 0 60             |
| 36   | Ink, liquid, including the bottles, jars and similar immediate receptacles .....   | 0 20             | 0 25             |
| 38   | Ink powder and other materials for the manufacture of ink, also solid or liquid Indian ink, including bottles, jars and other immediate receptacles .....  | 0 80             | 1 20             |
|      | Bookbinding as well as backs and boards:   |                  |                  |
|      | a Of paper (distinguishable as manufactures of paper, Nos. 510-531) .....  | 3 00             | 4 00             |
|      | b Of other materials .....   | 3 00             | 4 00             |
| 39   | Cotton and cotton goods:   |                  | Free.            |
| 40   | 1. Cotton .....  |                  | Free.            |
| 41   | 2. Wadding .....   | 0 20             | 0 30             |
|      | Note.—Cardboards, boxes, and the like, in which cotton or wadding is packed, are dutiable according to the component material.                             |                  |                  |
|      | 3. Yarn:   |                  |                  |
|      | a Single:  |                  |                  |
| 42   | 1. Unbleached .....  | 0 12             | 0 18             |
| 43   | 2. Bleached .....  | 0 15             | 0 20             |
| 44   | 3. Dyed or printed .....   | 0 30             | 0 40             |
|      | b Twisted, of two or more ends:  |                  |                  |
| 45   | 1. Unbleached .....  | 0 12             | 0 18             |
| 46   | 2. Bleached .....  | 0 20             | 0 25             |
| 47   | 3. Dyed or printed .....   | 0 35             | 0 45             |
|      | [Tare to § 3 a and b: On bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40%. No tare is allowed for immediate paper wrappings.]          |                  |                  |
|      | Note.—Cords, twisted, as well as rope-makers' wares, are dutiable as yarn.   |                  |                  |
| 48   | 4. Press cloth for industrial uses, cloth for paper machines .....   | 0 20             | 0 20             |
| 49   | 5. Unbleached and bleached tissues, including sail cloth weighing 180 grammes or more per square of half-metre side .....                                  | 0 15             | 0 20             |
| 50   | 6. Fishing nets (twine or seines) .....  | 0 16             | 0 20             |
| 51   | 7. Tissues, bleached, printed, dyed, or woven of dyed yarn, weighing 100 grammes or more per square of half-metre side .....                               | 0 50             | 0 65             |
| 52   | 8. Tissues interwoven with threads of cutchouc, gutta percha or similar materials .....  | 1 80             | 2 00             |
| 53   | 9. Drills and damasks, also handkerchiefs, which cannot be comprised in a class subject to higher duty, including immediate packing .....                  | 0 80             | 1 10             |
| 54   | 10. Velvet stuffs, including plush .....   | 1 25             | 1 60             |

| Nos. | Goods.   | Duty.            |                  |
|------|--|------------------|------------------|
|      |  | Min.<br>Kr. Öre. | Max.<br>Kr. Öre. |
| 11.  | Hosiery :  |                  |                  |
|      | a (Gloves (see Nos. 227-230) .....   |                  |                  |
| 55   | b Knitted, crocheted, netted or woven, dyed or not, also wearing apparel of hosiery, even with buttons, linings, borders, ribbons &c. composed of a material liable to a higher duty than such wearing apparel.....kil.  | 1 25             | 1 75             |
| 56   | c Hosiery with embroidery, trimmings of silk, blonde, lace &c. or with silk lining.....kil.  | 2 25             | 3 00             |
| 57   | 12. Trimmings (see Nos. 541-544) .....   |                  |                  |
|      | 13. Blonde, lace, insertions and similar articles .....  | 6 00             | 8 00             |
| 58a  | 14a. Bobbinet and tulle (except stiffened tulle) ..  | 4 00             | 6 00             |
| 58b  | 14b. Stiffened tulle, curtain nets ("fleur gardenier") and other loose-woven or transparent tissues, either embroidered or interwoven in patterns, figures, stripes or checks (except canvas on embroidery) .....  | 2 25             | 3 00             |
| 59   | 15. Embroidered lengths, even if uncut ....  | 4 00             | 6 00             |
|      | Note.—Tissues shall be considered as loose-woven or transparent, when between the single threads outside of the embroidery or the interwoven close figures, stripes etc. intervals can be distinguished by the eye of at least one thread, or, if this be impossible, when a square of metre side weighs 20 grammes or less. |                  |                  |
| 16.  | Other cotton tissues :   |                  |                  |
|      | a Printed .....  | 0 90             | 1 45             |
| 60   | b Of several colors, not printed .....   | 0 75             | 1 00             |
| 61   | c Entirely of one color or bleached :  |                  |                  |
|      | 1. Underclothing (see No. 293) .....   |                  |                  |
| 62   | 2. Other .....   | 0 60             | 0 75             |
|      | d Unbleached :   |                  |                  |
|      | 1. Wicks :   |                  |                  |
| 63   | a For the manufacture of candles .....   |                  | Free.            |
| 64   | b Other .....  | 0 60             | 1 00             |
| 65   | 2. Other .....   | 0 25             | 0 35             |
|      | Note 1.—Tissues for labels and other tissues of one colour, not specially mentioned, shall be dutiable as "entirely of one colour or bleached stuffs," even if the colour be applied by printing or as an addition to the glue or starch with which the goods are dressed.   |                  |                  |
|      | Note 2.—Tissues of cotton in combination with flax, or with any other textile fibres which are treated as flax, shall be dutiable as cotton tissues; tissues of cotton in combination with wool shall be dutiable as woollen tissues; and tissues of cotton in combination with silk, shall be dutiable as silk tissues.     |                  |                  |
|      | Note 3.—Tissues of cotton, sewn, embroidered or otherwise worked shall be dutiable as clothing. Exceptions to this are hosiery, embroidered lengths and embroidered transparent or open-worked tissues that come under sub-division 14b, and that are not woven in patterns, figures, stripes or checks.                     |                  |                  |
|      | Note 4.—All tissues which are not altogether unbleached shall pay duty as bleached.  |                  |                  |
|      | Fire engines and fire hose n.s.m. (dutiable as machinery No. 393)  |                  |                  |
|      | Spectacles, eye-glasses, with or without glasses :   |                  |                  |
|      | a Gold, platinum or silver (dutiable as manufactures of the component material, Nos. 419-424) ..   |                  |                  |
| 66   | b Other, with or without cases, including immediate packing .....  | 2 50             | 3 50             |
|      | c Not mounted (see glass and glassware, Nos. 184-196) .....  |                  |                  |
|      | Spirits of all kinds :   |                  |                  |
| 67   | 1. In bottles or jars and other receptacles, containing less than 50 litres, of whatever strength ..   | 2 65             | 3 20             |
|      | [Tare: Receptacles of metal, 10%.]   |                  |                  |
| 68   | 2. In large receptacles (duty calculated at a strength of 100%) .....  | 2 80             | 3 20             |
|      | The strength shall be ascertained by means of the authorised alcoholometer and conformably to the publication "Om Alkoholometret." The quantity shall be established by weighing, and the conversion of weights into volume shall be effected according to the same publication.   |                  |                  |
|      | Should spirits be mixed with sugar or any other substance which prevents the exact ascertainment of the degree of strength by the alcoholometer, such spirits shall be subject to a duty of 3.15 kroner per kilog.   |                  |                  |
|      | [Tare: Wooden casks, 15%; receptacles of metal (except ordinary iron casks), 10%.]   |                  |                  |
| 69   | 3. Ether and naphtha. [Tare: Receptacles of metal, 10%] .....  | 4 50             | 5 60             |
| 70   | 4. A. Acetic ether .....   | 1 80             | 2 20             |
| 71   | 5. Aether spirituosus and other alcoholic ethers, also pure or mixed ethers and essences, n.s.m. ....  | 3 45             | 3 80             |
| 72   | 6. Aromatic waters and vinegars, including immediate receptacles .....   | 3 25             | 3 65             |
| 73   | 7. Alcoholic varnish and polish .....  | 3 25             | 3 65             |
|      | [Tare: Receptacles of metal, 8%.]  |                  |                  |
|      | [Note 1.—Should mixtures containing alcohol be entered under other denominations in the tariff, the Customs Department may order that the articles be assessed as spirits.]  |                  |                  |
|      | Note 2.—When, by an admixture of certain substances, spirits, including the ethers enumerated in the preceding sub-divisions, 3, 4 and 5, and spirit varnish, are rendered   |                  |                  |

|      | Goods.  | Duty.            |                  | Nos. | Goods.   | Duty.  |                  |      |
|------|---|------------------|------------------|------|--|--|------------------|------|
|      |   | Min.<br>Kr. öre. | Max.<br>Kr. öre. |      |  | Min.<br>Kr. öre.                             | Max.<br>Kr. öre. |      |
| 05.  | unfit for use as beverages, or when sufficient guarantee be given that they will not be employed for such purpose, the Customs Department may authorize the importation thereof at a reduced duty, viz.:<br>a Alcohol . . . . . Free<br>b Ethers and alcoholic varnish . . . . . Free |                  |                  |      | lag" for §§ 1 and 2, 500 kilos.]: (Tare: For bacon in cases 20%.)<br>6. Milk and cream: . . . . .  |  |                  |      |
|      |   | Kilog. 0 15      |                  | 117  | a Fresh . . . . .  | 0 01   | 0 01             |      |
|      |   |                  |                  | 118a | b 1. Condensed and mixed with sugar . . . . .  | 0 16   | 0 20             |      |
|      |   |                  |                  | 118b | 2. Condensed and not mixed with sugar, also sterilized milk and cream . . . . .  | 0 10   | 0 12             |      |
| 74   | Bread: 1. Of wheat flour, pure, or mixed with flour of other cereals (including powdered bakery products, also pulverized pastry, known as "grilling flour," and oatmeal cakes) including immediate packing . . . . .   | 0 20             | 0 30             | 119  | c Milk powder (nutrium) . . . . .  | 0 10   | 0 13             |      |
|      | 2. Of rye or other flour, as well as dog biscuits . . . . .   | 0 05             | 0 10             |      | Including the immediate receptacles in the case of a and c   |  |                  |      |
| 75   | Braces and parts thereof, not dutiable at a higher rate: a With ornaments or tissues of silk (dutiable as silk goods, other, Nos. 582, 583) . . . . .   | 1 75             | 2 25             | 120  | d. Poultry, dead . . . . .   | 0 30   | 0 40             |      |
|      | b Other . . . . .   | Free.            | 0 60             |      | Vinegar and acetic acid: . . . . .   |  |                  |      |
| 76   | Infants' food . . . . .   |                  | Free.            | 121  | 1. In casks (Tare: casks, 16%) . . . . .   | 0 10   | 0 20             |      |
|      | Brushmakers' wares and brooms: 1. Of rushes, twigs or other vegetable materials: a Mounted in wood or iron, neither polished, varnished nor lacquered, including wire brushes of all kinds for cleaning boilers and machines . . . . .  | 0 15             | 0 20             | 122  | 2. In other receptacles, such as bottles or jars, glass bottles and metallic vessels . . . . .   | 0 20   | 0 40             |      |
|      | b Mounted in other materials . . . . .  | 1 00             | 1 20             | 123  | Acorns, not roasted . . . . .  | 0 05   | 0 05             |      |
| 79   | 2. Feather dusters . . . . .  | 0 40             | 0 60             |      | Electric apparatus and conductors: a Dynamos, motors and transformers, cut-outs, frame roosts and safety apparatus, electric lamp catches, with or without commutators (see Machines No. 393) . . . . .  |  |                  |      |
| 80a  | 3. Mops . . . . .   |                  |                  |      | b Electrometers, voltmeters, ampère meters, wattmeters, galvanometers, and insulation testers (see Instruments No. 257) . . . . .  |  |                  |      |
| 80b  | 4. Of bristles or hair, comprising those of wire: a Mounted in wood or iron, neither polished, varnished nor lacquered . . . . .  | 0 50             | 0 70             | 124  | c Accumulators, as well as parts thereof, including cells . . . . .  | Free.  |                  |      |
|      | b Mounted in other materials . . . . .  | 1 20             | 1 50             | 125  | d Galvanic elements and parts thereof, including cells . . . . .   | 0 10   | 0 15             |      |
| 81   | For §§ 1, 2 and 4, no reduction is allowed for weight of the boxes, paper wrappers and cards.   |                  |                  | 126  | e Cables and wires . . . . .   | Free.  |                  |      |
| 82   | Cocoa: 1. In the bean and husks; also cocoa butter. . . . .   | 0 15             | 0 15             | 127  | f Incandescent lamps . . . . .   | 1 50   | 2 80             |      |
| 83   | 2. In powder, sweetened; cocoa paste, in cakes, tablets or otherwise, and chocolate, including immediate packing . . . . .  | 0 48             | 0 60             | 128  | g Insulators, telephonic and telegraphic, of all kinds . . . . .   | 0 05   | 0 09             |      |
| 84   | 3. In powder, without sugar, including immediate packing . . . . .  | 0 40             | 0 50             | 129  | h Carbon for electrodes, and prepared electrocarbons for use in industry (not including parts for galvanic cells or carbons for arc lamps) . . . . .   | Free   |                  |      |
| 85   | Carbide of calcium and carbide of silicon. . . . .  | 15%              | 20%              | 130  | i Other, including telephone and telegraph instruments, switch-boards and parts thereof and arc lamps (the globes are dutiable according to the component material) . . . . .  | 0 70   | 1 00             |      |
| 86   | Bromine, iodine, phosphorus, sulphide of carbon. . . . .  |                  | Free.            | 131  | k Carbons for arc lamps. . . . .   | 15%  | 15%              |      |
| 86a  | Celluloid: a Unwrought, in plates, pipes &c. neither ground nor polished . . . . .  |                  | Free.            | 132  | Cases, pocket-books &c. including instrument, dressing, barbers', sewing, writing and similar cases, with or without accessories, sketch books or albums, notebooks, albums, and purses, including weight of immediate packing: a Of paper: . . . . .  |  |                  |      |
|      | b Manufactured: 1. Clothing . . . . .   | 1 00             | 1 50             | 132a | 1. With silk lining . . . . .  | 1 00   | 1 30             |      |
| 87   | 2. Buttons (see Nos. 297 &c.) . . . . .   |                  | Free.            | 132b | 2. Other . . . . .   | 0 70   | 1 00             |      |
| 88   | 3. Other wares n.a.m., including immediate packing . . . . .  | 1 20             | 1 50             | 133  | b Of linen or the like (even silk lined) . . . . .   | 2 00   | 2 50             |      |
| 89   | Dividivi . . . . .  |                  | Free.            | 134  | c Of leather or silk . . . . .   | 5 50   | 4 50             |      |
| 90   | Okum . . . . .  | 0 03             | 0 05             |      | Dyes and pigments: 1. Ground chalk, baryta (ground sulphate of barium), china clay, talc, ochre, amber and sienna earth, English red (brown, red and venetian red) and red earth (bole), caput mortuum, red lead, bone, black, lamp black, graphite and pigments of other kinds, dyewoods and extracts therefrom, also chemical preparations for dyeing herbs, roots and other parts of plants used in dyeing not specially mentioned, and other dye stuffs, including indigo, cochineal, catechu or gambier . . . . . |  |                  |      |
|      | Animals and animal commodities: 1. Animals: a Horses over 1 year old . . . . .  | 50 00            | 80 00            | 135  | 2. Aniline and alizarine colors . . . . .  | Free.  | 0 70             |      |
| 92   | b Horses of 1 year and younger . . . . .  |                  | Free.            | 136  | 3. Dye wool, graded or ungraded . . . . .  |  | 0 01½            |      |
| 93   | c Horned cattle of a live weight of over 240 kilograms . . . . .  | 0 05             | 0 06             | 137  | 4. Extracts of dyed wool . . . . .   |  | 0 07             |      |
| 94   | d Of a live weight from 240 kilograms, down to 150 kilograms . . . . .  | 12 00            | 18 00            | 138  | 5. Mixed pigments in packets or boxes, for home use, including weight of immediate packing . . . . .   | 0 20   | 0 50             |      |
| 95   | e Of a live weight less than 150 kilograms . . . . .  | 7 50             | 9 00             | 139  | 6. White lead and zinc white, and other dry colors not specially mentioned (credit for warehousing ("Kreditoplag"): 1800 kilos). [Tare: Casks, 10%; receptacles of metal, 8%] . . . . .  | 0 07   | 0 10             |      |
|      | N.E.—The weight of horned cattle can be ascertained by means of the method of measuring and of calculation laid down by the Finance and Customs Department.   |                  |                  | 140  | 7. Paints ground in oil u.s.m. [Tare: Casks, 12%; receptacles of metal, 8%] . . . . .  | 0 08   | 0 11             |      |
| 97   | d Sheep and lambs . . . . .   | 2 00             | 2 50             | 141  | 8. Paints ground in varnish (see varnish No. 151) . . . . .  | 0 05   | 0 07             |      |
| 98   | e Pigs and sucking pigs . . . . .   | 0 13             | 0 17             | 142  | 9. Other liquid paints, n.s.m. . . . .   |  |                  |      |
| 99   | But with a minimum duty of . . . . .  | 4 00             | 5 00             | 143  | 10. Paint boxes, including accessories; also paints in tubes, vases, glasses &c. (with immediate packing) . . . . .  | 0 25   | 0 35             |      |
| 100  | f Turkeys and pheasants . . . . .   | 1 00             | 1 20             | 144  | 11. Oshak, white or red, not prepared . . . . .  |  | Free.            |      |
| 101  | g Geese . . . . .   | 0 60             | 1 00             | 145  | 12. " for drawing or writing, in pens, chalk pencils . . . . .   | 0 30   | 0 35             |      |
| 101a | h Ducks . . . . .   | 0 30             | 0 35             |      | Greases and tallow: 1. Stearine (stearic acid), palmitin (palmitic acid) and other fatty greases of high fusion, used in manufacturing candles; paraffin and spermaceti . . . . .  |  | Free.            |      |
| 102  | i Chickens . . . . .  | 0 20             | 0 20             | 147  | 2. Tallow, oleo-margarine, and other greases not specially mentioned. [Tare: Casks, 18%; "kil. . . . .   | 0 04   | 0 06             |      |
| 102b | k Oysters, with their packing . . . . .   |                  | Free.            | 148  | 3. Candles of the preceding materials . . . . .  | 0 20   | 0 30             |      |
| 103  | l Other . . . . .   |                  | Free.            | 149  | 4. Lard and hog's fat (axunge). [Tare: Casks, 18%; "kil. . . . .   | 0 10   | 0 13             |      |
|      | II. Comestibles: A. Hermetically closed, including weight of immediate receptacles: 1. Sardines and anchovies . . . . .   | 0 40             | 0 50             |      | 150  | Lye of fat or train oil and dégras . . . . . | Free.            | 0 04 |
| 104  | 2. Corned beef and fresh meat extract, in hermetically closed or air-tight receptacles . . . . .  | 0 30             | 0 40             |      | Varnish, siccativ oils, and polish: 1. Containing spirits (see No. 73) . . . . .   | 0 15   | 0 20             |      |
| 105  | 3. Other . . . . .  | 0 50             | 0 65             |      | 2. Other. [Tare: Receptacles of metal, 8%] . . . . .   |  |                  |      |
| 106  | B. Other: a Oysters with their packing . . . . .  |                  | Rescinded.       |      | Feathers and down: 1. In Bed-lins (see Mattresses Nos. 388-390) . . . . .  |  |                  |      |
| 107  | 1. Fish, pickled, marinated, preserved in oil or smoked; caviar and preserved fish roe . . . . .  | 0 50             | 0 65             | 151  | 2. Bed feathers, quills and down. [Tare: Cloth wrapper, 3%] . . . . .  | 0 25   | 0 35             |      |
| 108  | 2. Fish, other . . . . .  |                  | Free.            | 152  | 3. Feathers, ornamental: a Estrich feathers, manufactured . . . . .  | 50 00  | 70 00            |      |
| 109  | 3. Potted meat and broth tablets ("kjøtsnippe"), extract of meat, meat powders, meat peptone, and other preparations of meat, with or without admixtures, not specially mentioned, including the immediate receptacles . . . . .  | 0 50             | 0 85             |      | b Estrich feathers, unmanufactured, and other feathers and feather wares, n.s.m., in the . . . . .   | 25 00  | 35 00            |      |
| 110  | 4. Sausages and tongues, including rolled sausages ("Rullensopp") . . . . .   | 0 40             | 0 50             | 153  | Cattle feed, such as molasses, with various admixtures, ground coffee husks, linseed cake, oil cakes and oil cake meal, gluten meal and gluten folier, carob beans, malt sprouts (co-mis, and malt waste ("distillers' grains"), dregs, powdered white fish,   |  |                  |      |
| 111  | 5. Meat and pork of all kinds: a Venison, wood fowl and white partridge ("Rypevidt") . . . . .  |                  | Free.            |      |  |  |                  |      |
| 112  | b Other, smoked . . . . .   | 0 40             | 0 50             |      |  |  |                  |      |
| 113  | c Unsmoked hams . . . . .   | 0 30             | 0 40             |      |  |  |                  |      |
|      | Of any other kind: 1. Butcher's meat, including intestines and blood . . . . .  | 0 10             | 0 12             |      |  |  |                  |      |
| 116  | 2. Bacon . . . . .  | 0 15             | 0 20             |      |  |  |                  |      |

| No.  | Goods.   | Duty.         |               | No. | Goods.   | Duty.         |               |
|------|--|---------------|---------------|-----|--|---------------|---------------|
|      |  | Min. Kr. ore. | Max. Kr. ore. |     |  | Min. Kr. ore. | Max. Kr. ore. |
|      | <b>calfe oreum ("Kalfesfode," kind of calf food), phosphates of lime for cattle feed, and similar products, n.s.m.</b>   |               | Free.         |     | <b>etc., also glass in the shape of facets, and brass fitted glass</b>   | 2 00          | 2 50          |
|      | Note.—Brain is not included in the list of cattle foods on which no duty is payable.   |               |               | 195 | 8. Optical glasses; strass, not set, glass gait or sandiver, enamel in the mass, and glass snail and cullet, glass powder, also lenses for lighthouse and other lamps, with or without setting |               | Free.         |
|      | <b>Fruits and berries:</b>   |               |               |     | 9. Strass and beads, set (see Pearls, No. 537)   |               |               |
| 155  | 1. Fresh:  |               |               | 196 | 10. Other glassware, n.s.m., decanters and bottles, pressed or cut, also glassware, with wicker-work &c. which cannot be considered as packing   | 0 36          | 0 50          |
|      | a Oranges of all kinds (including limes, citrons, lemons, cedrats and bitter oranges). [Tare: Cases, 22%]  | 0 02          | 0 20          | 197 | Gloves, including those called "vellumium luumium," and the like, with or without stands   |               | Free.         |
| 156  | b Oranges. [Tare: Cases or cases, 33%]   | 0 02          | 0 50          | 198 | Glycerine  |               |               |
| 157  | c Lemons. [Tare: Cases, 22%]   | 0 02          | 0 05          | 199 | Glycerine dip  |               |               |
| 158  | d Apples and pears   | 0 12          | 0 18          | 200 | Grass  |               |               |
| 159  | e Strawberries, cherries and pineapples  | 0 20          | 0 25          |     | Manufactures of:   |               |               |
| 160  | f Other fruits, including edible berries   | 0 15          | 0 20          |     | a Baskets (see Nos. 335-8)   |               |               |
| 161  | 2. Dried:  |               |               | 201 | b Mats for packing purposes  | 0 07          | 0 10          |
|      | a Plums, dried, including Catherine or Swedish plums ("rosbeker") n.s.m. d. for sale for warehousing ("Kreditplaz") 1,000 k l.   | 0 15          | 0 20          | 202 | c Baskets  |               |               |
|      | [Tare for plums, Catherine or Swedish plums: Cases or cases, 10%]  |               |               | 203 | d Other manufactures   | 0 20          | 0 20          |
| 162  | b Currants. [Tare: Cases, 12%; cases 16% kil.]   | 0 15          | 0 20          |     | Vegetables and kitchen garden produce, edible:   |               |               |
| 163  | c Figs and fig cake. [Tare: Cases, cases or drums, 15%; baskets or units 6% kil.]  | 0 05          | 0 30          |     | 1. Fresh or salted, including weight of immediate receptacle:  |               |               |
| 164  | d Raisins and figs (credit for warehousing ("Kreditplaz") 1,000 k l.)  | 0 08          | 0 20          | 204 | a Cabbage, kohlrabi and carrots  | 0 03          | 0 04          |
|      | [Tare: Cases, 14%; cases, 20%; earthen jars, 30%]  |               |               | 205 | b Melons   | 0 02          | 0 05          |
| 165  | e Oranges and orange peel  | 0 30          | 0 50          | 206 | c Asparagus, tomatoes and artichokes   | 0 40          | 0 50          |
| 166  | f Ches nuts  | 0 10          | 0 20          | 207 | d Onions   | 0 05          | 0 06          |
| 167a | g Almonds and almond powder, apricot kernels and cashew nut oil  | 0 05          | 0 65          | 208 | e Other  | 0 20          | 0 30          |
|      | [Tare: Cloth wrappers, 4%; cases, 17%]   |               |               |     | 2. Prepared in hermetically closed or air-tight receptacles of metal, glass or earthenware, or preserved in any other manner including the immediate receptacle:                               |               |               |
| 167b | h Cocoa nuts and coconut paste   | 0 20          | 0 30          | 209 | a Enamelled or No 1 or also pea  | 0 40          | 0 50          |
| 168  | i Other fruits not specially mentioned   | 0 40          | 0 55          | 210 | b Other  | 0 25          | 0 35          |
| 169  | 3. Salted or pickled in vinegar:   |               |               |     | [Note. Tomato puree in packages weighing 5 kils. and upwards, inclusive of packing, is admitted free of duty.]   |               |               |
| 170  | a Oranges and orange peel  | 0 35          | 0 50          | 211 | c Canned   |               |               |
| 171  | b Tomatoes, even if preserved in vinegar [Tare: Cases or cases, 16%; earthen jars, 30%]  | 0 35          | 0 50          | 212 | a Dried  | 0 05          | 0 25          |
| 172  | c Other. [Tare: Glass vessels, 30%]  | 0 75          | 1 00          | 213 | b Other  | 0 15          | 0 25          |
| 173a | d Fruits and fruit peel in sugar, candied or preserved in brandy; preserves not otherwise provided for   | 0 75          | 1 00          |     | c Canned   |               |               |
| 173b | e Fruits preserved in other ways than those mentioned in secs. 3 and 4, including pineapples, apricots, peaches, plums and pears in tins, with or without added sugar                                      | 0 40          | 0 50          |     | [Note.—Candied vegetables are dutiable as candied fruit.]  |               |               |
|      | Note.—In §§ 4 and 5 the weight of the bottles, jars, boxes and other immediate receptacles is included.  |               |               |     | Gums and resins:   |               |               |
|      | <b>Seeds:</b>  |               |               | 214 | 1. Coal pitch and other kinds of pitch   | Free.         | 0 02          |
| 174  | 1. Canary seed   | 0 15          | 0 20          | 215 | 2. Turpentine (all kinds)  |               | Free.         |
| 175  | 2. Timothy seed  | 0 10          | 0 15          |     | 3. Other:  |               |               |
| 176  | 3. Clover seed   | 0 20          | 0 25          | 216 | a Liquid, or in solution (see Varnish No. 151)   |               |               |
|      | 4. Grainseed, seed, mixed (dutiable according to the highest taxed seed entering into the mixture)   |               |               | 217 | b Indiarubber or gutta-percha, gum-arabic, balata, mastic, gum, copal, y, shellac, and simi or gums and resins   |               |               |
| 177  | a Pine ( <i>Pinus sylvestris</i> )   | 2 00          | 2 50          |     | 4. Indiarubber and gutta-percha, manufactured:   |               |               |
| 178  | b Fir ( <i>Abies excelsa</i> )   | 1 00          | 1 30          | 218 | a In sheets, including half-cured paper, rods, cords or thread, hose, cables, blocks, buffers and rollers, even when in combination with thread or tissues                                     | Free.         | 0 10          |
| 179  | 6. Other not specially mentioned, also lycopodium  |               | Free.         | 219 | b Soles, rings, floor mats, pads for horseshoes, even when thread or tissues are laid in these articles  | 0 30          | 0 40          |
| 180  | Matches and friction tinder (no reduction is allowed for weight of boxes paper, or such as wrappers)   | 0 15          | 0 20          | 220 | c Cables and other foot wear   | 1 00          | 1 30          |
| 181a | Callants and valenias  |               | Free.         |     | d Other, not specially mentioned   |               |               |
|      | <b>Gas mantles:</b>  |               |               | 220 | no reduction is allowed for weight of boxes, cards or paper wrappers   | 1 00          | 1 30          |
| 181b | 1. Not impregnated, in length or divided up kil.   | 1 25          | 1 75          |     | Hair, and manufactures thereof:  |               |               |
| 181c | 2. Impregnated, calcined (including weight of immediate packing)   | 2 00          | 2 50          | 221 | 1. Animal hair of all kinds n.s.m. and bristles  |               | Free.         |
| 182  | Yeast  | 0 30          | 0 40          | 222 | 2. Animal hair, curled, including spun horse and cow hair, but not entirely prepared   | 0 15          | 0 20          |
| 183  | Fertilizers (all kinds)  |               | Free.         |     | 3. Yarn, with or without admixture of other textile materials (dutiable as Woolen Yarn, Nos. 708, 709)   |               |               |
|      | <b>Glass and glassware:</b>  |               |               |     | 4. Other manufactures of hair, wholly or chiefly composed of said materials:   |               |               |
| 184  | a Bottles, flasks (of all kinds), jars, preserve glasses, milk jugs, neither polished, painted or otherwise decorated  | 0 02          | 0 03          | 223 | a Of human hair, including wig-makers' wares   | 5 00          | 5 00          |
| 185  | b Of other glass   | 0 06          | 0 09          | 224 | b Carpets and horse clothing of animal hair  | 0 40          | 0 50          |
| 186  | c Fishing net floats   |               | Free.         | 225 | c Felt of animal hair, neither dyed nor printed as a felt of all kinds for bolsters  | 0 10          | 0 15          |
| 187  | 2. Bottles, flasks, milk jugs, jars and preserve glasses with polished edges or bottoms or with ground stoppers, or with the interior of the neck ground, but not otherwise polished, painted or decorated | 0 10          | 0 15          | 226 | d Brushmakers' wares (see Nos. 78-82)  |               |               |
| 188  | 3. Plate or sheet glass:   |               |               |     | e Horseshair tissues for sieves and chair covers   | 0 80          | 0 90          |
|      | a Silvered   |               |               |     | f Other goods (see Manufactures of Wool, Nos. 706 to 721)  |               |               |
| 189  | 1. With ground surfaces or edges, kil.   | 0 35          | 0 40          |     | Gloves and mittens:  |               |               |
|      | 2. Other kinds, including plain, m.p.b.c. plates   | 0 30          | 0 40          | 227 | 1. Of pure silk  | 12 00         | 15 00         |
| 189  | b Unsilvered:  |               |               | 228 | 2. Of mixed silk as well as those wholly or partly of glove silk, sewn or simply cut out   | 10 00         | 13 00         |
|      | 1. With ground surfaces or edges, kil.   | 0 25          | 0 30          |     | 3. Gloves of skin (dutiable as furriers' wares)  |               |               |
|      | 2. Other kinds, also colored, gilt, varnished, checked, duffed or figured  | 0 20          | 0 30          |     | 4. Other gloves of leather or skin   | 2 00          | 2 50          |
|      | [Tare for § 3. a and b: Cases, 25%]  |               |               |     | 5. Of cotton, linen or wool  |               |               |
|      | Should plate-glass be packed in an inner and an outer case, and the latter be removed before the gross weight is ascertained, a tare of 15% will be allowed  |               |               | 229 | a Of wool, curried, knitted, &c. (see under No. 714-71) woolen lousery   |               |               |
| 190  | c Other plate or sheet glass. [Tare: Cases, 15%]   | 0 05          | 0 10          |     | b Trimmed with embroidery or silk, blouse, lace or the like, or lined with silk  | 2 25          | 2 40          |
| 191  | 4. Stills, retorts, flasks for scientific purposes and carbons   |               | Free.         | 230 | c Other  | 1 50          | 2 00          |
| 192  | 5. Patent glass pantries, floor tiles, glass-labs for roofing and flooring, and glass building stones for light-walls and the like   | 0 04          | 0 10          |     | For §§ 1, 2 and 4 (b and c) no reduction is allowed for weight of boxes and paper wrappers   |               |               |
| 193  | 6. Glass in lead mounting  | 0 50          | 0 70          |     | Hats and caps:   |               |               |
| 194  | 7. Optical glasses, set, not specially named, including burning-glasses, magnifying glasses, lenses for photographic apparatus, magic lanterns   |               |               | 231 | I. Hats trimmed with flowers, feathers or lace   | 4 00          | 5 30          |
|      |  |               |               |     | II. Other hats and caps, finished or not:  |               |               |
|      |  |               |               | 232 | a Of silk, pure or mixed, including tall or open hats  | 1 75          | 2 40          |
|      |  |               |               | 233 | b Of other materials   |               |               |
|      |  |               |               |     | 1. Trimmed with silk stuffs or with tissues of silk, combined with other materials, each   | 1 00          | 1 50          |



| Nos. | Goods.  | Duty          |               | Nos. | Goods.   | Duty          |               |
|------|---|---------------|---------------|------|--|---------------|---------------|
|      |   | Min. Kr. Åre. | Max. Kr. Åre. |      |  | Min. Kr. Åre. | Max. Kr. Åre. |
|      | [Note.—Linings and borders, also ornaments not consisting of 1½ metres of ribbon shall not be included in the trimmings.]   |               |               |      | provided they cannot be properly glazed, painted nor coloured . . . 100 kil.   | 0 40          | 0 60          |
| 254  | 2. Of felt of all kinds, of woollen stuffs (excepting knitted) . . . . . each   | 0 60          | 0 50          | 265  | c Tiles (encaillé) . . . . . each  |               |               |
| 255  | 3. Wholly or partly of fur (excepting those of Pennsylvania skin, sable or marten) . . . . . each   | 0 75          | 1 10          | 266  | d Common brick maker's wares:  |               |               |
| 256  | 4. Other hats or caps which cannot be classed under hosiery . . . . . each  | 0 25          | 0 40          |      | a Bricks common building . . . . .   | Free.         |               |
| 257  | III. Felt for hats (hat shapes) . . . . . kil.  | 2 00          | 2 60          | 267  | b Roofing tiles, flat or grooved: Not glazed . . . . . per 1,000   | 7 50          | 9 00          |
| 258  | Hat shapes, crowns, and brims of gummed cloth or other stiff material, combined or not with wire; also those of chip . . . . . kil.   | 0 60          | 0 70          | 268  | Glazed . . . . . "   | 12 00         | 15 00         |
| 259  | Honey, including artificial honey . . . . . "   | 0 40          | 0 55          | 269  | c Roofing tiles, common: Not glazed . . . . . "  | 5 00          | 6 00          |
| 260  | Horn and whalebone:   |               |               | 270  | Glazed . . . . . "   | 9 00          | 11 00         |
|      | a Not manufactured, rasped, or in plates . . . . .  | Free.         |               |      | d Slabs and moulded stones of all kinds, also invert stones for pipes: Not glazed . . . . . per 100 kil.   | 0 60          | 0 75          |
|      | b Manufactured:   |               |               | 271  | Glazed . . . . . "   | 0 75          | 1 00          |
| 261  | Buttons (see No. 297-9)   |               |               |      | [Tare for slabs: Casks or cases, 20%.]   |               |               |
| 262  | Other manufactures, n.e.m., including weight of immediate packing . . . . . kil.  | 1 20          | 1 50          | 272  | e Other (ditable as Pottery, common)   |               |               |
| 263  | Hops [Tare: Cloth packing, 4%; iron cylinders, 28%; other metal receptacles, 20%] . . . . . kil.  | 0 50          | 0 70          | 273  | 7. Pottery, common:  |               |               |
| 264  | Spices . . . . .  | Free.         |               |      | a Neither glazed nor painted . . . . . kil.  | 0 05          | 0 05          |
| 265  | Ginger, preserved or crystallized, including weight of immediate packing . . . . . kil.   | 0 75          | 0 90          | 274  | b Other . . . . . "  | 0 06          | 0 10          |
| 266  | Insect powder, as well as all preparations intended to destroy insects, weeds and milwee, provided they have not been elsewhere mentioned or classed for duty under another number of the tariff . . . . .  | Free.         |               |      | [Tare: Baskets, 25%; casks and cases, 35%.]  |               |               |
|      | [Note.—Goods intended for use against insects, milwee or weeds though classed as dutiable elsewhere in the Tariff, may also be granted freedom from duty by the Customs Department.]  |               |               | 275  | 8. Faience n.e.m. . . . . kil.   | 0 13          | 0 16          |
|      | Instruments:  |               |               |      | [Tare: Baskets, 30%; casks and cases, 40%.]  |               |               |
|      | I. Musical:   |               |               |      | 9. Stoneware (the paste showing signs of some melting without being transparent):  |               |               |
| 266  | a Pianos: 1. Grand . . . . . each   | 180 00        | 240 00        |      | a Fine (of white or whitish paste), including so-called "ironstone" and "Wedgwood" ware (ditable as Faience)   |               |               |
| 267  | 2. Square or upright . . . . . "  | 120 00        | 160 00        |      | b Common (of paste, not white or whitish) (ditable as Pottery)   |               |               |
| 268  | b Guitars, violins, violas, mandolines and zithers . . . . . each   | 1 50          | 2 00          | 276a | 10. Porcelain or biscuit:  |               |               |
| 269  | c Violoncellos and double basses . . . . . "  | 4 00          | 5 20          |      | a Patent stoppers, with or without accessories . . . . . kil.  | 0 15          | 0 20          |
| 270  | d Flutes, hautboys, bassoons and clarinets . . . . . each   | 1 00          | 1 50          | 276b | b Other not specially mentioned . . . . . kil.   | 0 55          | 0 75          |
| 271  | e Bows for musical instruments, whether imported separately or with the instruments, each   | 0 25          | 0 30          |      | [Tare for b: Baskets, 30%; casks or cases, 40%.]   |               |               |
| 272  | f Organs . . . . . ad val.  | 15%           | 15%           |      | 11. Terralith, terra-cotta, flint dust, limestones and other wares which do not enter into foregoing paragraphs 1 to 10. Ditable as Faience.   |               |               |
| 273  | g Harmoniums . . . . . "  | 20%           | 20%           | 277  | 12. Emery, and artificial polishing materials, such as emery powder, e.c., corundum, diamantine and other, either moulded or stamped . . . . . kil.  | 0 20          | 0 30          |
|      | But not less than 50kr. each for those with pedals or 20kr. for those without pedals  |               |               | 278  | raw (credit for warehousing ("Kreditoplæg") : 240 kilis) . . . . . kil.  | 0 30          | 0 50          |
| 274  | A Metallic wind instruments . . . . . kil.  | 1 50          | 2 00          |      | [Tare: Bags, single, 1½%; double, 2½%; casks, 8%.]   |               |               |
| 275  | Other musical instruments, including mouth harmonicas of all kinds . . . . .  | 0 50          | 0 75          | 279  | Extract of coffee, including bottles, jars and similar immediate receptacles . . . . . kil.  | 0 50          | 0 75          |
|      | k Parts of musical instruments (strings excepted):  |               |               | 280  | Roset, also all kinds of substitutes for coffee, not being condensed as non-roasted roots, . . . . . kil.  | 0 50          | 0 75          |
| 276  | 1. Keyboards and mechanisms for keyboard instruments . . . . . kil.   | 0 10          | 0 13          | 281  | Cakes, including all kinds of pastry, prepared with vanilla, almonds, cocoanuts, acacia, honey, sugar, syrup &c. (including weight of immediate packing) . . . . . kil.  | 0 50          | 0 70          |
| 277  | 2. Other parts of musical instruments, including boxes, cases &c. destined to protect musical instruments (ditable as manufactures of the component material).  |               |               | 282  | Campbor . . . . . kil.   | 2 00          | 2 00          |
| 278  | II. Other than musical:   |               |               | 283  | Card-fillets and card-sheets . . . . . kil.  |               |               |
| 279  | a Technical apparatus for measuring and checking such as: manometers, barometers, indicators, water and gas meters, electrometers, voltmeters, ammeters, wattmeters, galvanometers, and measurement test-re, barometers, thermometers, compasses and nautical instruments . . . . . ad val. | 10%           | 16%           | 284  | Teasels . . . . . kil.   | 0 30          | 0 40          |
| 280  | b Speaking instruments, such as: phonographs, gramophones, &c., with drums, discs and other accessories, including recording apparatus and parts thereof . . . . . kil.   | 0 50          | 0 75          | 285  | Cards . . . . . kil.   |               |               |
| 281  | c Other instruments not specially mentioned shall be dutiable as manufactures of the component material.  |               |               | 286  | Caselle . . . . . kil.   |               |               |
| 282  | Earth or clay, and manufactures thereof:  |               |               | 287  | Telescopes, field, and opera glasses, &c. and microscopes, as well as photo-graphic cameras with scopes and lenses, with or without cases or boxes, including weight of immediate packing . . . . . kil.   | 2 00          | 2 50          |
| 283  | A. Earth and clay not specially mentioned in the tariff, including emery and fire-clay (Chamotte clay) . . . . .  | Free.         |               | 288  | Rags of all kinds . . . . .  | Free.         |               |
| 284  | B. Manufactures of earth and clay (for manufactures of cement, see under Stone, Nos. 62-63):  |               |               | 289  | Clothing and made-up articles of tissue not specially mentioned in the tariff:   |               |               |
| 285  | 1. Crucibles, stills and retorts, water-heating and sewer pipes, drain pipes, fronglans and open ducts . . . . . per 100 kil.   | Free.         | 0 65          |      | 1. Impregnated or coated with oil, varnish, caoutchouc, or similar substances, or manufactured of such stuffs, or coated with celluloid:   |               |               |
| 286  | 2. Bows for pipes &c. and clay pipes (tobacco) (see No. 538) . . . . .  |               |               | 290  | a When the tissue is wholly or partly of silk . . . . . kil.   | 6 00          | 7 20          |
| 287  | 3. Stoves, grates and kitchen stoves of earth or clay of all kinds, as well as the parts thereof; cornices and other building materials in so far as they are not duty free or not dutiable at lower rates under §§ 4, 5 or 6 below . . . . . kil.  | 0 05          | 0 10          | 291  | b When the tissue is wholly or partly of wool . . . . . kil.   | 2 60          | 3 50          |
|      | [Tare for cornices &c.: casks or cases 20%.]  |               |               | 292  | c Other . . . . . kil.   | 1 10          | 1 40          |
| 288  | 4. Tiles:   |               |               |      | II. Other, as well as sewn parts thereof, even when not entirely finished:   |               |               |
| 289  | a Entirely of porcelain or earthenware . . . . . kil  | 0 05          | 0 10          | 293  | A. Linen or cotton wools, even coloured or printed, imported starched, including boxes, paper, and similar packing . . . . . kil.  | 2 00          | 2 50          |
| 290  | b Other, n.e.m., including tiles of chamotte clay and the like. [Tare: Casks or cases, 20%] . . . . . kil.  | 0 01          | 0 02          |      | B. Nacks (including weight of cards, frames, wrappers and similar immediate packing) . . . . . kil.  | 12 00         | 16 00         |
| 291  | 5. Manufactures of fire-clay:   |               |               | 294  | 1. Of pure silk . . . . . kil.   | 8 00          | 11 00         |
| 292  | a Common fire-clay stones for walling or lining, exceeding 55 millimetres in average thickness; also slabs for bakers' ovens . . . . . 100 kil.   | 0 15          | 0 20          | 295  | 2. Of half-silk . . . . . "  | 4 00          | 5 50          |
| 293  | b Common fire-clay stones, for walling or lining, of a smaller average thickness, also other fire-clay articles,  |               |               | 296  | 3. Other . . . . . "   |               |               |
| 294  |   |               |               |      | C. Other (ditable as the predominating tissue on the exterior, with the following surtaxes):   |               |               |
|      |   |               |               |      | a When the predominating tissue on the exterior is composed of cotton, linen or other similar materials, a surtax of 0.75 per kilogramme shall be collected.   |               |               |
|      |   |               |               |      | b When it is composed of wool, the surtax shall be 1.50 per kilogramme.  |               |               |
|      |   |               |               |      | c When it is composed of pure or mixed silk, the surtax shall be 3.00 per kilogramme.  |               |               |
|      |   |               |               |      | D. When the stuff is rimmed with embroidery (even machine made), or furnished with applications or bands, lace embroidered lengths, or ornaments, pearls silk bows, silk tissue, fur and the like, or when any part of the exterior tissue (not including the ordinary collars, the ordinary button trimmings, button-holes or ordinary ribbon or braid border) is |               |               |

| Nos. | Goods.   | Duty.            |                  | Nos. | Goods. | Duty.            |                  |
|------|--|------------------|------------------|------|--------|------------------|------------------|
|      |  | Min.<br>Kr. öre. | Max.<br>Kr. öre. |      |        | Min.<br>Kr. öre. | Max.<br>Kr. öre. |
|      | subject to a higher duty than the principal tissue, or when the articles are lined with silk (exclusive of interior facing), the duty shall be computed as follows:  |                  |                  |      |        |                  |                  |
|      | a Where the predominating material consists of cotton, linen or similar materials, there shall be levied a surtax of kron. 1.50 per kilogramme.  |                  |                  |      |        |                  |                  |
|      | b When it consists of wool, the surtax shall be kron. 4.00 per kilogramme.   |                  |                  |      |        |                  |                  |
|      | c When it consists of silk, or half silk, the surtax shall be kron. 6.00 per kilogramme.   |                  |                  |      |        |                  |                  |
|      | When clothing is made of a stuff subject to different rates of duty according to its weight per square of half-metre side, and when the weight thereof cannot be estimated with accuracy, such clothing shall be subject to the duty leviable on the stuff burdened with the highest duty. |                  |                  |      |        |                  |                  |
|      | This increase shall, however, not be imposed on articles only hemmed or bordered.  |                  |                  |      |        |                  |                  |
|      | Buttons and parts thereof:   |                  |                  |      |        |                  |                  |
|      | 1. Covered with cloth or thread:   |                  |                  |      |        |                  |                  |
| 297  | a Wholly or partly of silk.....kil.  | 4 00             | 4 80             |      |        |                  |                  |
| 298  | b Of other materials.....kil.  | 2 00             | 2 40             |      |        |                  |                  |
|      | 2. Of gold, silver or platinum, or of these metals; otherwise manufactured, Nos. 419-424.  |                  |                  |      |        |                  |                  |
|      | 3. Cuff links and the like, of common metal (see Metals II., A.)   |                  |                  |      |        |                  |                  |
|      | 4. Pins and loops of metal, for buttons (dutyable as manufactures of compound metal)   |                  |                  |      |        |                  |                  |
| 299  | 5. Other, also button-shapes.....kil.  | 1 20             | 1 60             |      |        |                  |                  |
|      | For §§ 1 and 5 no reduction is allowed for weight of paper, cardboard, boxes and like packing.   |                  |                  |      |        |                  |                  |
| 300  | Coral, crude or unwrought.....Free.  |                  |                  |      |        |                  |                  |
|      | wrought (dutyable as Stones, cut or polished)  |                  |                  |      |        |                  |                  |
| 301  | Cork, unwrought....."  |                  |                  |      |        |                  |                  |
| 302  | c Stoppers, not mounted, including crown cork, also rings and discs for corking.....kil.   | 0 50             | 1 00             |      |        |                  |                  |
| 303  | d Stoppers mounted....."   | 1 50             | 1 80             |      |        |                  |                  |
| 304  | e In sheets combined with other materials, including linoleum and similar materials.....kil.   | 0 18             | 0 25             |      |        |                  |                  |
| 305  | f Other manufactures of, including cork soles....."  | 0 13             | 0 25             |      |        |                  |                  |
|      | Cereals and pulse:   |                  |                  |      |        |                  |                  |
|      | 1. Not ground:   |                  |                  |      |        |                  |                  |
| 306  | a Buckwheat.....100 kil.   | Free.            | 0 80             |      |        |                  |                  |
| 307  | b Barley [credit for warehousing ("Kredit-plag") : 15,000 kil.].....100 kil.   | 0 22             | 2 00             |      |        |                  |                  |
| 308  | c Beans, peas and lentils....."  | 0 36             | 8 00             |      |        |                  |                  |
| 309  | d Without pods (see Flour of same, No. 319)  |                  |                  |      |        |                  |                  |
| 310  | e Vetches, all kinds.....100 kil.  | Free.            | 0 80             |      |        |                  |                  |
| 311  | f Oats....."   | 0 40             | 2 00             |      |        |                  |                  |
| 312  | g Wheat [credit for warehousing ("Kredit-plag") : 5,000 kil.].....100 kil.   | 0 60             | 1 00             |      |        |                  |                  |
|      | h Malze....."  | Free.            | 0 80             |      |        |                  |                  |
|      | From such date as the King may determine the duty on malt, all kinds, ground or not ground, shall be modified as follows:  |                  |                  |      |        |                  |                  |
| 313  | i Malt of all kinds, ground or not.....kil.  | 5 00             | 6 00             |      |        |                  |                  |
|      | [Tare: Casks, 16 %]  |                  |                  |      |        |                  |                  |
| 314  | j Rye [credit for warehousing ("Kredit-plag") : 15,000 kil.].....100 kil.  | Free.            | 0 80             |      |        |                  |                  |
|      | At the Custom-houses of Hammerfest, Vardø and Vadsø.....Free.  |                  |                  |      |        |                  |                  |
|      | 2. Ground:   |                  |                  |      |        |                  |                  |
|      | a Groats:  |                  |                  |      |        |                  |                  |
| 315  | Buckwheat.....100 kil.   | 0 00             | 1 20             |      |        |                  |                  |
| 316  | Barley, whole or split and pearled....."   | 0 60             | 2 00             |      |        |                  |                  |
| 317  | Outs....."   | 1 00             | 1 50             |      |        |                  |                  |
| 318  | Wheat, including semolina and Cabanac grist; also the same groats prepared with eggs; millet and maize groats.....kil.   | 2 00             | 3 00             |      |        |                  |                  |
| 319  | b Flour:   |                  |                  |      |        |                  |                  |
| 320  | Beans, barley, peas and lentils 100 kil.   | 0 50             | 2 00             |      |        |                  |                  |
| 321  | Buckwheat and rye....."  | 0 80             | 2 00             |      |        |                  |                  |
| 322  | Maize, and maize meal of all kinds....."   | 0 30             | 1 20             |      |        |                  |                  |
| 323  | Outs (no reduction for weight of metal, paper &c.).....100 kil.  | 1 00             | 2 00             |      |        |                  |                  |
|      | Wheat....."  | 2 00             | 3 00             |      |        |                  |                  |
|      | Rye flour imported through the Custom-houses of Hammerfest, Vardø and Vadsø.....Free.  |                  |                  |      |        |                  |                  |
| 324  | c Bran.....100 kil.  | Free.            | 0 50             |      |        |                  |                  |
|      | Note 1.—Mixed cereal flour shall be dutyable as the most highly taxed cereal or flour entering into the mixture.   |                  |                  |      |        |                  |                  |
|      | Note 2.—Sacks used for the importation of cereals, ground or not, shall be liable to a duty of kron. 0.20 each if of cotton and kron. 0.08 if of another material, but only one half of these rates shall be levied if the sacks cannot hold more than 65 kilograms.                       |                  |                  |      |        |                  |                  |
|      | Spices:  |                  |                  |      |        |                  |                  |
|      | a Not ground:  |                  |                  |      |        |                  |                  |
| 325  | 1. Cloves and clove stems, cummin and caraway seeds.....kil.   | 0 25             | 0 25             |      |        |                  |                  |
| 326  | 2. All-pice (gummate), anise, star anise and pepper (other than cayenne pepper).....kil.   | 0 25             | 0 25             |      |        |                  |                  |
| 327  | 3. Ginger (not preserved), cinnamon, cassia lignea, cinnamon flowers and chips.....kil.  | 1 00             | 1 00             |      |        |                  |                  |
| 328  | 4. Cayenne pepper and curry, including weight of immediate packing; cardamoms, mace and nutmegs.....kil.   | 4 00             | 4 00             |      |        |                  |                  |
| 329  | 5. Saffron and vanilla, including weight of immediate receptacles.....kil.   | 6 00             | 6 00             |      |        |                  |                  |
| 330  | 6. Mustard (mustard seed)....."  | 0 25             | 0 25             |      |        |                  |                  |
| 331  | 7. Bay berries and bay leaves.....Free.  |                  |                  |      |        |                  |                  |
|      | b Ground:  |                  |                  |      |        |                  |                  |
| 332  | 1. Mustard, even prepared, including weight of immediate packing.....kil.  | 1 00             | 1 40             |      |        |                  |                  |
|      | 2. Other (dutyable as similar spices, not ground, with a surtax of 20%, including weight of immediate packing).  |                  |                  |      |        |                  |                  |
| 333  | c Sances, including weight of immediate packing.....kil.   | 1 00             | 1 40             |      |        |                  |                  |
| 334  | Coal, charcoal (ground or not).....Free.   |                  |                  |      |        |                  |                  |
|      | Baskets and other plated wares of osiers, willows or reeds, fibres, osseous fibres, also of bast, herbs, rushes, chip or straw:  |                  |                  |      |        |                  |                  |
| 335  | 1. Wholly or partly manufactured of unpeeled willows.....kil.  | 0 08             | 0 10             |      |        |                  |                  |
|      | 2. Other:  |                  |                  |      |        |                  |                  |
| 336  | a Baskets and similar wares trimmed with stuff.....kil.  | 1 50             | 1 80             |      |        |                  |                  |
| 337  | b Baskets made of chip....."   | 0 60             | 0 80             |      |        |                  |                  |
| 338  | c Other....."  | 0 80             | 1 00             |      |        |                  |                  |
| 339  | d Sealing wax....."  | 0 60             | 0 80             |      |        |                  |                  |
|      | Liquorice:   |                  |                  |      |        |                  |                  |
| 340  | a In lumps exceeding 4 kil. in weight....."  | 0 20             | 0 40             |      |        |                  |                  |
| 341  | b Other (juice of), mixed or not with other substances [Tare for letter b: Cases, 20 %].....kil.   | 0 40             | 0 50             |      |        |                  |                  |
|      | Lamps, and parts of lamps (excepting counter-weights, chimneys, globes and shades, which are dutyable separately), candleabra, brackets and parts of same, candlesticks, lanterns:   |                  |                  |      |        |                  |                  |
|      | a Of gold, silver or platinum (dutyable as manufactures of these materials, Nos. 419-424)  |                  |                  |      |        |                  |                  |
| 342  | b Gilt, silvered, or plated.....kil.   | 1 00             | 1 20             |      |        |                  |                  |
| 343  | c Copper, bronze, brass, nickel, or of nickel....."  | 0 50             | 0 70             |      |        |                  |                  |
| 344  | d Of other materials....."   | 35               | 40               |      |        |                  |                  |
| 345  | e Household lamps, including weight of boxes....."   | 0 35             | 0 40             |      |        |                  |                  |
|      | Note.—Incandescent and arc lamps (see Electrical Apparatus, Nos. 124-131)  |                  |                  |      |        |                  |                  |
| 346  | f Toys of all kinds and of whatever material, also parts of toys, including weight of boxes, cases, paper envelopes and immediate packing.....kil.   | 3 00             | 3 50             |      |        |                  |                  |
| 347  | Glue: a Isinglass and gelatine, in thin sheets or in powder, also gelatine capsules, not specified below.....kil.  | 1 50             | 2 00             |      |        |                  |                  |
| 348  | b Liquid glue, roller paste, paste prepared for hectographs and autographs, "diamantkitt," "syn-tetikum" and the like, including weight of immediate packing....."   | 0 20             | 0 25             |      |        |                  |                  |
| 349  | c Capsules of gelatine, filled, hard or elastic, as long as the contents are not subject to a higher rate of duty....."  | 0 50             | 0 60             |      |        |                  |                  |
|      | Including, as to letters a, b and c, the weight of paper wrappers, boxes, bottles, jars and other immediate packing.   |                  |                  |      |        |                  |                  |
| 350  | d Other kinds.....kil.   | 0 08             | 0 12             |      |        |                  |                  |
|      | Flax, hemp, Manila hemp, jute, and similar textile materials, and manufactures thereof:  |                  |                  |      |        |                  |                  |
| 351  | 1. Huddled or not, also hacking waste thereof, and tow.....kil.  | Free.            | 0 03             |      |        |                  |                  |
| 352  | 2. Wadding....."   | 0 06             | 0 10             |      |        |                  |                  |
|      | 3. Yarns, of flax or hemp:   |                  |                  |      |        |                  |                  |
|      | 1. Single yarns weighing 100 grammes or less per 100 metres:   |                  |                  |      |        |                  |                  |
|      | A Single:  |                  |                  |      |        |                  |                  |
| 353  | 1. Unbleached.....kil.   | 0 06             | 0 08             |      |        |                  |                  |
| 354  | 2. Bleached....."  | 0 08             | 0 12             |      |        |                  |                  |
| 355  | 3. Dyed or printed....."   | 0 25             | 0 30             |      |        |                  |                  |
| 356  | 4. Tarred....."  | 0 05             | 0 07             |      |        |                  |                  |
|      | B Twisted, of two or more ends:  |                  |                  |      |        |                  |                  |
| 357  | 1. Unbleached....."  | 0 06             | 0 08             |      |        |                  |                  |
| 358  | 2. Bleached....."  | 0 15             | 0 20             |      |        |                  |                  |
|      | 3. Dyed or printed....."   | 0 35             | 0 45             |      |        |                  |                  |
| 359  | a Of flax....."  |                  |                  |      |        |                  |                  |
| 360  | b Of hemp, whether containing dyed thread or not.....kil.  | 0 15             | 0 20             |      |        |                  |                  |
| 361  | 4. Tarred....."  | 0 06             | 0 08             |      |        |                  |                  |
| 362  | c Cords and lines (consisting of twisted thread of two or more ends)....."   | 0 09             | 0 12             |      |        |                  |                  |
|      | 1. Single yarns weighing more than 100 grammes per 100 metres:   |                  |                  |      |        |                  |                  |
|      | A Cable yarn:  |                  |                  |      |        |                  |                  |
| 363  | 1. Not tarred.....kil.   | 0 05             | 0 07             |      |        |                  |                  |
| 364  | 2. Tarred....."  | 0 04             | 0 06             |      |        |                  |                  |
|      | B Cordage (untwisted cable yarn):  |                  |                  |      |        |                  |                  |
| 365a | 1. Not tarred....."  | 0 07             | 0 10             |      |        |                  |                  |
| 365b | 2. Tarred....."  | 0 06             | 0 08             |      |        |                  |                  |
|      | 4. Yarns, of jute:   |                  |                  |      |        |                  |                  |
|      | A Single:  |                  |                  |      |        |                  |                  |
| 366  | 1. Not dyed....."  | 0 03             | 0 06             |      |        |                  |                  |
| 367  | 2. Dyed or printed....."   | 0 16             | 0 18             |      |        |                  |                  |
|      | B Twisted (of two or more ends):   |                  |                  |      |        |                  |                  |
| 368  | 1. Not dyed (see Cordage)....."  |                  |                  |      |        |                  |                  |
| 369  | 2. Dyed or printed.....kil.  | 0 15             | 0 18             |      |        |                  |                  |
|      | Tare to §§ 3 and 4: Bobbins or spools of wood, wood pulp, paper, cardboard or metal, 40%; no tare is allowed for interior paper wrappers.  |                  |                  |      |        |                  |                  |
|      | Note 1.—In order to determine the weight of the single threads contained in twisted yarns, or in cordage, their length in the twisted condition as presented for importation shall be measured without taking the twist into consideration.  |                  |                  |      |        |                  |                  |
| 369a | a Felt and press-cloth.....Free.   |                  |                  |      |        |                  |                  |
| 369b | b Horse girths or furniture webbing.....kil.   | 0 18             | 0 24             |      |        |                  |                  |
| 369c | c Fishing nets (seines and twine for nets)....."   | 0 12             | 0 15             |      |        |                  |                  |
| 369d | d Carpets, carpeting and rugs....."  | 0 35             | 0 40             |      |        |                  |                  |

TARIFF.]

|     | Goods.  | Duty.    |          | Nos. | Goods.  | Duty.    |          |
|-----|---|----------|----------|------|---|----------|----------|
|     |   | Min.     | Max.     |      |   | Min.     | Max.     |
|     | Kr. ore.  | Kr. ore. | Kr. ore. |      | Kr. ore.  | Kr. ore. | Kr. ore. |
| 69  | 10. Cloth, bleached or not (including sailcloth but not including jute tissues), weighing 110 grammes or more per square of half-metre side.....  | 0 10     | 0 13     |      | incrated are covered with silk, pure or combined with other materials, they shall be subject to an additional duty of 50%.  |          |          |
| 70  | 11. Cloth combined with india rubber, gutta percha or the like.....   | 1 50     | 2 00     |      | Comestibles :   |          |          |
| 71  | 12. Drills and damasks, also handkerchiefs, not included in a class subject to higher duty, including immediate packing.....  | 0 80     | 1 10     |      | 1. Animal or vegetable, see Animal Foods (Nos. 101-116) and Vegetables (Nos. 203-213).  |          |          |
|     | 13. Hosiery :   |          |          |      | 2. Other (bread, butter, flour &c.), dutiable according to their compound material. When imported in receptacles, cans, glasses or jars, sealed hermetically, or otherwise rendered airtight for the purposes of preserving their contents, they shall be taxed with their immediate packing, but not framed..... |          | Free.    |
| 72  | a Gloves and mittens (see Nos. 227-230).  |          |          | 391  | Paintings and drawings, not framed, see Frames.]  |          |          |
|     | b Hosiery even knitted, crocheted, netted or woven, dyed or not, including wearing apparel of hosiery, finished, even with buttons, lining, borders, ribbons and the like, of a material liable to a higher duty than such wearing apparel.....   | 1 25     | 1 75     |      | From such date as the King may determine the duty on extract of malt shall be modified as follows :   |          |          |
| 73  | c Trimmings with embroidery, silk, blonde, lace, or the like, or lined with silk.....   | 2 25     | 3 00     | 392  | Extract of malt, dry or liquid, pure or mixed, including the weight of immediate packing.....   | 0 20     | 0 25     |
| 74a | 14. Trimmings (see Nos. 341-344).   |          |          |      | [Malt, see No. 313.]  |          |          |
| 74b | 15a. Blonde, lace, embroidered bands, insertions &c.....  | 6 00     | 8 00     | 393  | Machines, motors, and apparatus for industrial or other technical purposes, for shipbuilding or engineering, not specially mentioned and unenumerated parts thereof, finished or unfinished.....  | 10 %     | 15 %     |
| 74b | b Bobbinet and tulle.....   | 4 00     | 6 00     |      | Note.—Machines, motors, apparatus and parts thereof may be admitted duty free by the Customs department if it is proved that similar articles are not manufactured in Norway.   |          |          |
| 75  | 16. Other open or transparent tissues, embroidered, figured, striped, or with checks or interwoven,—not including embroidery on canvas.....   | 2 00     | 2 50     | 394  | Machine belts and transmission belts of all kinds and sewing machine belts.....   | 8 %      | 12 %     |
|     | [Note.—Tissues shall be dutiable as loose woven or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven close figures, stripes &c.; or, if this be impossible, when the weight of the tissue does not exceed 20 grammes per square of half metre side.] |          |          |      | Note.—Machine belts and transmission belts may be admitted free of duty by the Customs department if it is proved that similar articles are not manufactured in Norway.   |          |          |
|     | 17. Other tissues of the textile materials mentioned above :  |          |          |      | Machine belting of camel's hair is admitted free.   |          |          |
| 76  | a Of flax or hemp :   |          |          | 395  | Machine packing and engine cables.....  |          | Free.    |
| 77  | 1. Printed.....   | 1 10     | 1 45     |      | Metals :  |          |          |
| 77  | 2. Of several colours, not printed.....   | 0 75     | 1 00     | 396  | 1. Crude, in pigs, granules, blocks, bars, plates and the like, not further wrought than cast; also old metal goods fit only for re-manufacture, and scrap metal.....   |          | Free.    |
| 78  | 3. Of one colour or bleached :  |          |          |      | 11. Manufactures :  |          |          |
| 78  | a Not containing more than 25 threads in warp and wool in a square centimetre.....  | 0 30     | 0 40     | 397  | A. Of various metals :  |          |          |
| 79  | b Containing more than 25, but not more than 50 threads in a square centimetre.....   | 0 50     | 0 70     | 397  | 1. A Fish hooks, common.....  | Free.    | 0 12     |
| 80  | c Containing more than 50 threads in a square centimetre.....   | 1 00     | 1 30     | 398  | b Fly-fishing with the flies attached, including weight of cards and immediate packing.....   | 15 00    | 20 00    |
|     | d Underclothing (see wearing apparel, No. 293)  |          |          | 399  | c Fish hooks, with other artificial bait, including tin-bait and the like; also hooks with casting lines, including weight of cards and immediate packing.....  | 2 00     | 3 00     |
| 81  | 4. Unbleached :   |          |          |      | 2. Jewellery of non-precious metals, combined or not with other materials, such as necklaces, bracelets, brooches, scarf pins and other ornamental pins, clasps, chains, crosses, cuffs studs and other ornamental studs and the like, rings, seals and the like &c.:   |          |          |
| 82  | a Not containing more than 25 threads in warp and wool in a square centimetre.....  | 0 15     | 0 20     | 400  | a Not gilt or silvered.....   | 2 50     | 3 00     |
| 82  | b Containing more than 25, but not more than 50 threads in a square centimetre.....   | 0 30     | 0 40     | 401  | b Gilt or silvered, including double ware of all sorts, also all wares (including clasps) imitating filigree or enamel, whether gilt or not.....  | 10 00    | 20 00    |
| 83  | c Containing more than 50 threads in a square centimetre.....   | 0 85     | 1 20     |      | [Note 1.—No reduction is allowed for the weight of the cards, boxes, cases and similar immediate packing.   |          |          |
| 84  | e Of jute :   |          |          |      | Note 2.—Manufactures of common metal covered with gold or silver shall be considered as double ware. Imitation filigree refers to any article consisting to a greater or less extent of imitation wire-work. Real glass enamel mounted in common metal shall not be regarded as imitation enamel.]                |          |          |
| 84  | 1. Sackcloth, packing or wrapping cloth, neither bleached nor dyed.....   | 0 07     | 0 10     | 402  | 3. Gold and silver leaf, and all other metal leaf.....  |          | Free.    |
| 85  | 2. Sacks (see No. 654)  |          |          | 403  | 4. Bronze powder and all other metals in powder, real or imitation.....   |          | "        |
|     | 3. Other, except such as if of linen would be subject to a lower rate of duty.....  | 0 50     | 0 65     |      | 5. Fire-arms, portable, and separate parts of the same, including barrels and stocks :  |          |          |
|     | [Note 1.—Tissues of one colour shall be dutiable as "tissues of one colour or bleached," even when the colour is applied by printing or as an addition to the glue or starch with which the goods are dressed.  |          |          | 404  | a Finished : 1. Shot guns and parts thereof.....  | 1 00     | 1 20     |
|     | Note 2.—Manufactures of the foregoing textile materials mixed with cotton pay as cottons; and these mixed with wool or silk as manufactures of wool and silk respectively. Tissues of jute mixed with flax, hemp and similar textile materials shall be dutiable as linen tissues.  |          |          | 405  | 2. Pistols and revolvers and parts thereof.....   | 2 00     | 2 40     |
|     | Note 3.—Tissues of flax, hemp and the like, woven, embroidered or otherwise ornamented shall be dutiable as clothing. Exceptions to this are bosiers, embroidered lengths and embroidered transparent or open worked tissues that come under sub-divisions 15 and 16, and that are not woven in patterns, figures, stripes or checks.         |          |          | 406  | b Not finished (parts) :  |          | Free.    |
|     | Note 4.—All articles which are not altogether unbleached shall pay duty as bleached.]   |          |          |      | 1. Barrels, bored or not.....   |          |          |
|     | Perfumed waters :   |          |          |      | 2. Other (dutiable as manufactures of the component material)   |          |          |
| 86  | a Alcoholic (see spiritus, No. 721)   | 0 80     | 1 00     | 407  | 6. Cannon, exceeding 50 kils, each in weight, mortars and gun-carriages.....  |          | "        |
|     | b Other, including toilet waters.....   | 0 80     | 1 00     |      | Note.—Whaling cannon of any size are dutiable as machines.  |          |          |
|     | [When these waters are imported in receptacles of less than 1 litre the weight of the immediate receptacles shall be included.]   |          |          | 408  | 7. Wire-drawers' work of gold, silver or platinum, real or imitation :  |          |          |
| 87  | Macaroni, vermicelli, &c.....   | 0 20     | 0 30     | 408  | a Corals, galleons, lace, fringes and the like.....   | 10 00    | 13 00    |
|     | [Tare: Cases 24%, baskets 12%.]   |          |          | 409a | b Wire of gold, silver or platinum for embroidery, also spangles, lamellas and tinsel.....  | 2 50     | 3 00     |
|     | Mattresses, filled and stuffed bedding, quilts, upholstered or covered furniture, or parts thereof, of which the joiners' work does not form the principal part; cushions for carriages, sofa cushions, foot-stools &c. upholstered :   |          |          | 109b | c Embroidery for uniforms and insignia.....   | 30 00    | 40 00    |
| 88  | 1. When any part thereof consists of metal or wood.....   | 0 25     | 0 30     |      | No reduction is allowed for cards, boxes, cases, paper wrappers, or other similar immediate packing.  |          |          |
|     | 2. Other :  |          |          | 410  | 8. Hooks and eyes (including all kinds of eyelets for laces, even with coating of other materials), knitting needles, hair-pins, pins and safety pins, but not shawl pins with glass heads unless these articles are dutiable as jewellery.....   | 0 50     | 0 70     |
| 89  | a Stuffed with feathers, horsehair or down.....   | 0 50     | 0 60     |      | No reduction is allowed for the weight of the paper or other material to which these articles are affixed or in which enclosed.   |          |          |
|     | b Stuffed with other materials.....   | 0 30     | 0 35     | 411  | 9. Coins and medals.....  |          | Free.    |
| 90  | Note.—When the articles above enu-  |          |          | 412  | 10. Pens, including the weight of cards, boxes, cases, or similar immediate packing.....  | 0 60     | 0 85     |



| Nos. | Goods.  | Duty.       |              |
|------|---|-------------|--------------|
|      |   | Min.<br>Kr. | Max.<br>öre. |
| 413  | 11. Tools and implements not specially mentioned, and parts thereof. . . . . <i>ad val.</i><br>Spare parts of wood (durable as manufactures of wood).<br>The Customs Department may grant exemption (from duty to materials for use in the manufacture of tools and to parts of tools (including parts of wood), or may subject such materials and parts to a duty of 15% <i>ad val.</i><br>Handles for tools of hickory (American walnut) are dutiable at 15% <i>ad val.</i> until further notice. | 10 %        | 15 %         |
| 414  | 12. Type foundry's wares :<br>a Common type and quadrats, also type for headings and for job-printing . . . . . <i>ad val.</i>  | 0 10        | 0 18         |
| 415  | b Castings from matrices, of all kinds, plates, of metal engraved with the graver or aqua fortis, wood cuts (blocks) and the like; also stereotype plates, and paper stamping dies . . . . . <i>ad val.</i>   | 10 %        | 15 %         |
| 416  | c Other ornaments and shapes of metal, combined or not with wood, for calico printers, manufacturers of wall paper &c. . . . . <i>Free.</i>   |             |              |
| 417  | 13. a Wire of steel or (other metal), iron, or covered with ribbon, thread, paper, or similar materials (wire or ribbons), including the weight of bobbins ; steel springs, covered with thread or the like . . . . . <i>ad val.</i>  | 0 30        | 0 42         |
| 418  | b Manufactures of the foregoing, including hat shapes . . . . . <i>ad val.</i>  | 0 60        | 0 85         |
| 419  | B. Gold, silver, platinum :<br>1. Plates, rolled and smooth . . . . . <i>Free.</i>  |             |              |
| 420  | 2. Wire : a Plain . . . . .<br>b Other (see Metals A 7 b)   |             |              |
| 421  | 3. Otherwise manufactured, including articles set in these metals :<br>a Gold and platinum, including stamped ware. . . . . <i>ad val.</i>  | 30 00       | 30 00        |
| 422  | b Silver and silver gilt, including manufactures of real enamel set in common gilt or enameled metal . . . . . <i>ad val.</i>   | 60 00       | 75 00        |
| 423  | 2. Knives and forks of steel with silver handles . . . . . <i>ad val.</i>   | 6 00        | 7 50         |
| 424  | 3. Other, including stamped ware . . . . . <i>ad val.</i><br>[Note 1.—No tare is allowed in respect of cases, boxes, paper wrappers and like immediate packing.<br>Note 2.—Manufactures of filigree refer to any article ornamented with silver wire-work.]   | 15 00       | 20 00        |
| 425  | C. Iron :<br>1. Steel; bar, bolt and hoop iron, bolts and switches for rail and tramway carriages, sleeper iron; iron rails and iron sleepers for railways . . . . . <i>Free.</i>   |             | 0 02         |
| 426  | 2. Wheels and axles for railway and tramway carriages, other axles n.o.m., ships' knees, propeller frames, rudder frames, stems and stern posts, rudder posts, angle and T iron, and other rolled or shaped iron, or castings, bed plates, junction plates, fish plates for rails . . . . . <i>ad val.</i>  | 0 03        | 0 10         |
| 427  | 3. a Springs for carriages and wagons . . . . . <i>ad val.</i>  | 0 10        | 0 13         |
| 428  | b Other springs :<br>1. Weighing each 1 kilo, or more . . . . . <i>Free.</i>  |             | 0 02         |
| 429  | 2. Less than 1 kilo . . . . . <i>ad val.</i>  | 0 15        | 0 20         |
| 430  | Note.—Unfiled springs, forming part of articles elsewhere enumerated, are dutiable as springs   |             |              |
| 431  | 4. Plates :<br>a Forged or rolled (even tinned, galvanized, leaded, painted, varnished or enameled), not otherwise manufactured than perforated, grooved, bent or ready to be put together . . . . . <i>Free.</i>   |             | 0 02         |
| 432  | b Plates of a thickness of 3 millimetres or more, in manufactures . . . . . <i>ad val.</i>  | 10 %        | 15 %         |
| 433  | c Wire screws, polished, even galvanized . . . . . <i>Free.</i>   |             | 0 04         |
| 434  | 6. Nails and nails of iron wire, tenter and other hooks less than 45 millimetres in length, as well as shoemakers' brads . . . . . <i>ad val.</i>   | 0 10        | 0 15         |
| 435  | 7. Nails and nails of wire, tenter and other hooks of a length of 45 millimetres and more, as well as horse shoe and other nails . . . . . <i>ad val.</i>   | 0 05        | 0 08         |
| 436  | Note.—Nails and brads of iron combined with other metals are dutiable as nails and brads of iron.   |             |              |
| 437  | 8. Bolts, with or without nuts, screws, other than wood screws (polished), clinch nails, split nails, rivets called "backies", nails, rivet plates, rivet rings, even casted :<br>a Of a diameter of 13 millimetres or less . . . . . <i>ad val.</i>  | 0 05        | 0 07         |
| 438  | b Of a diameter exceeding 13 millimetres . . . . . <i>ad val.</i>   | 0 02        | 0 03         |
| 439  | 9. Pipes, cast or drawn, welded or rolled, even open or soldered; also fittings of wrought or cast iron . . . . . <i>ad val.</i>  | 0 50        | 0 70         |
| 440  | 10. Beams, columns and posts . . . . . <i>ad val.</i>   | 0 01        | 0 04         |
| 441  | 11. Ventilators for pipe (cocks) and chimneys . . . . . <i>ad val.</i>  | 0 10        | 0 13         |
| 442  | 12. Fire-proof cases and boxes, also strong room doors and fire-proof safes for strong rooms . . . . . <i>ad val.</i>   | 0 10        | 0 13         |
| 443  | 13. Copying presses, galleys, kitchen ranges, stoves, chimneys of all kinds, channeled pipes, radiators and other heating apparatus of all kinds, boilers of cast iron for heating by steam or water, calorifiers, also cook and apparatus, saucepans of cast-iron, cauldrons of cast-iron and brack kettles of embossed steel neither enameled nor otherwise coated, pumps, air valves and ventilators; netting  |             |              |

| Nos. | Goods.   | Duty.       |              |
|------|--|-------------|--------------|
|      |  | Min.<br>Kr. | Max.<br>öre. |
| 444  | and railings, windows set or not with glass, crills, wheels for hand carts and waggons, axle boxes, axles and journals for carriages (except railway and the like), pulleys, thimbles (rope and sail), and jacks, hydrants, tackle hooks, sheet cringles, clip hooks for chains, "skotklaver", thumb cleats, yard arm irons and rings, rope tighteners and thole pins; also parts of these articles, so far as they are not specially mentioned . . . . . <i>ad val.</i>   | 0 03        | 0 07         |
| 445  | 14. Brushes . . . . . <i>ad val.</i>   | 0 20        | 0 30         |
| 446  | 15. Anchors, grapple chains and chain hooks . . . . . <i>ad val.</i>   | 0 20        | 0 02         |
| 447  | 16. Kent-locks, hawse-pipes, lat-ches, mooring posts, water tanks and other coarse cast-iron wares for ships, also cranes and other coarse cast-iron wares, n.o.m. and weighing more than 25 kil. each . . . . . <i>ad val.</i>  |             | 0 02         |
| 448  | 17. Batches, framework and roofing for buildings, bridge work, saws (unhammered), four-barred cases, cases, sepulchral monuments, pans and sinks (cast iron), sewer gratings and traps; calanders, managers, pan lids, hand, horse or power mills of all kinds n.o.m., weights, lampstands and posts for electric lamps and wires; milk pails to contain at least 20 litres, mortars, roller blinds, urns, plates (cast iron), horse doors, netting, gratings, registers (for ovens &c.), roof gutters, stairs, barrels, wringers; also parts of these articles, so far as they are not specially mentioned . . . . . <i>ad val.</i> | 0 03        | 0 04         |
| 449  | 18. Wire of steel or iron :<br>1. Gilt, silvered or plated :<br>a Unwrought (including uncoiled instrument strings n.o.m.) . . . . . <i>ad val.</i>  | 0 30        | 0 40         |
| 450  | b Manufactures of wire, not otherwise mentioned . . . . . <i>ad val.</i>   | 1 00        | 1 30         |
| 451  | 2. Other, coated or not :<br>a Unwrought (including musical instrument strings, u.s.m.) . . . . . <i>Free.</i>   |             | 0 03         |
| 452  | b Wire of wire ribbon and manufactures of wire (see Metals A Nos. 13a and b)   |             |              |
| 453  | c Cordage and wire gauze; also barbed fence wire and wire fence netting . . . . . <i>ad val.</i>   |             | 0 03         |
| 454  | d Manufactures not specially mentioned (including umbrella ribs) . . . . . <i>ad val.</i>  | 0 15        | 0 20         |
| 455  | 19a. Pocket knives (folding knives) with one blade, handle of wood, fibre, or celluloid, without any tool (except the blade) other than marlin-spikes and cork screws, also sheath knives with or without sheaths and blades, including carlads and immediate packing . . . . . <i>ad val.</i>   | 1 00        | 1 30         |
| 456  | 19b. Other pocket knives and knives and forks with plated handles, razors (also blades for pocket knives and razors), including cases and cards and other immediate packing . . . . . <i>ad val.</i>   | 2 00        | 2 40         |
| 457  | [Note.—Knives wherein are pen-knife blades shall be considered as pen-knives. As pen-knife blades shall be considered also implements of such a form as can be easily transformed into pen-knife blades by mere sharpening on the grindstone.]   |             |              |
| 458  | 20. Needles and pins :<br>a Sewing, embroidery, darning, netting and crochet needles, including weight of paper and other wrappings . . . . . <i>ad val.</i>   | 0 75        | 1 00         |
| 459  | b Pins and hair-pins, safety pins and shawl pins with glass heads (see Metals A 8)   |             |              |
| 460  | c Other wares (durable as Polish wares of iron)  |             |              |
| 461  | 21. Trays, bread-baskets, and dishes of all kinds, lacquered or varnished . . . . . <i>ad val.</i>   | 0 35        | 0 45         |
| 462  | 22. Knives and forks which cannot be comprised in a class subject to a higher duty; corkscrews, polished scissors, locks, keys, snuffers, skates, stamps and presses for stamping, swords, sabres and foils, with or without sheaths, and blades for such weapons . . . . . <i>ad val.</i>   | 0 35        | 0 50         |
| 463  | 23. Thimbles and sewing rings (also with a metal other than iron), studs for tumbler boxes, buckles, door-handles, fire shovels, tongs and pokers, hinges, garden shears; hand mills for spices, groats or coffee (also those with wooden cases), mincing machines for domestic purposes, handles for chests, knobs for drawers and the like; covers for furniture, clippers, bolts, scissors (not polished), smoothing iron, fittings for doors and windows; keys in the rough, with or without handles . . . . . <i>ad val.</i>  | 0 25        | 0 33         |
| 464  | 24. Other iron wares not specially mentioned :<br>a Gilt, silvered or plated . . . . . <i>ad val.</i>  | 1 00        | 1 30         |
| 465  | b Nickel-plated or polished, including spiral buttons, "spring hoppers" (polished wares are all articles so far polished as to show no file marks) . . . . . <i>ad val.</i>  | 0 50        | 0 65         |
| 466  | c Bronzed, coppered, tinned, enamelled, varnished, glazed, lacquered or painted . . . . . <i>ad val.</i>   | 0 35        | 0 45         |
| 467  | d Other . . . . . <i>ad val.</i>   | 0 15        | 0 20         |
| 468  | Note.—The Customs department may allow heavy and coarse wares that would come under the above heading to pay duty at a lower rate than the above.  |             |              |
| 469  | D. Lead :<br>1. In rolls, bars and plates . . . . . <i>Free.</i>   |             |              |
| 470  | 2. Pipes, wire and nails, rivet-plates and wares covered with another material . . . . . <i>ad val.</i>  | 0 10        | 0 13         |
| 471  | 3. Lead foil covered with another material and articles made with lead foil. (Dutiable as similar articles of tin)   |             |              |
| 472  | 5. Shot and bullets (see Ammunition No. 7)   |             |              |

|   | Goods.  | Duty. |      |          | Nos. | Goods.   | Duty. |      |          |
|---|---|-------|------|----------|------|--|-------|------|----------|
|   |   | Min.  | Max. | Kr. öre. |      |  | Min.  | Max. | Kr. öre. |
| C. In other manufactures :  | a Gilt or silvered.....kil.   | 1 00  | 1 25 |          | 505  | b Turpentine, juniper and birch oil ; spirits of hartshorn, and liquid amber.....kil.  | 0 07  | 0 19 |          |
|   | b Nickelled....." "   | 0 70  | 1 00 |          | 506  | c Other volatile oils, including the weight of immediate receptacles (bottles, jars, and the like).....kil.  | 1 50  | 2 00 |          |
|   | c Lacquered, painted, or otherwise coated....." "   | 0 50  | 0 65 |          |      |  |       |      |          |
|   | d Other....." "   | 0 15  | 0 20 |          | 507  | 3. Mineral oils unfit for illuminating purposes, and which cannot be classed as oils for burning or for producing power (including petroleum residue, vaseline and carriage grease) [credit for warehousing ("Kreditplag") : 1,800 kil.].....kil.  | 0 04  | 0 06 |          |
| E. Tin :  | 1. In rolls, bars, wire, plates and filings.....  | Free. | 0 18 |          |      | 4. For use to 1, a, b, c and d, 2, 3 and 4 in barrels or other casks, single or double, 18 % : bottles or glasses without other envelope, 20 % : bottles and glasses in a plain basket with straw, 30 % : bottles and glasses in two plain baskets with straw, 40 % : bottles and glasses packed in sawdust and the like, and in cases, 40 % : earthen jars, 30 % : earthen jars in a plain basket with straw, 40 % : earthen jars in two plain baskets with straw, 50 %]  |       |      |          |
| 2. Pipes.....kil.   | Free.   | 0 18  |      |          | 508  | Cheese.....kil.  | 0 35  | 0 45 |          |
| 3. In other manufactures, including tinfoil and manufactures of :   | a Gilt, silvered, or plated.....kil.  | 1 30  | 2 00 |          | 509  | Rennet, natural, and cheese colouring.....kil.   | 0 06  | 0 08 |          |
| a Gilt, silvered, or plated.....kil.  | 1 00  | 1 35  |      |          |      | Paper and cardboard and manufactures thereof :   |       |      |          |
| b Nickelled, including door handles of zinc, with any material n.s.m.....kil.   | 0 70  | 1 00  |      |          | 510  | 1. Writing, drawing, and unruled note paper, white or colored in the pulp ; paper tapes for telegrams ; light copying paper (including weight of immediate packing).....kil.   | 0 3   | 0 17 |          |
| d Other....." "   | 0 50  | 0 65  |      |          |      | Note 1.—Any paper sized so as to prevent ink from drawing through or spreading on the paper, shall be classed as writing paper.  |       |      |          |
| F. Zinc :   | 1. In plates, perforated or not, bolts and bars.....  | Free. | 0 00 |          |      | Note 2.—Should any question arise as to whether paper of any kind is to be dutiable under this or one of two following numbers, it shall be generally held that all paper, a full sheet of which is less than 3,400 square centimetres, is to be considered as writing paper.  |       |      |          |
| 2. Pipes, nails, wires and strings n.s.m.....kil.   | Free.   | 0 00  |      |          | 511  | 2. Printing paper, white or colored in the pulp, also wrapping and bookkeepers' paper.....kil.   | 0 03  | 0 04 |          |
| 3. In other manufactures :  | a Gilt, silvered, or plated.....kil.  | 1 25  | 1 50 |          | 512  | 3. Pasteboard, packing paper, cartons, waste paper, filtering and blotting paper and colored wall paper ; also press boards.....kil.   | 0 03  | 0 04 |          |
| b Nickelled, including door handles of zinc, all kinds, combined or not with other materials.....kil.   | 0 80  | 1 00  |      |          | 513  | 4. a Sand or emery paper.....kil.  | 0 04  | 0 06 |          |
| c Lacquered, painted or coated with any material not specially mentioned in a previous number.....kil.  | 0 50  | 0 65  |      |          |      | b Sheathing, insulating or roofing paper ; tarred or asphalted paper ; glass, slate, and similar papers.....kil.   | 0 02  | 0 03 |          |
| d Cast wares weighing more than 25 kil. each, without taking into consideration the outside coating.....kil.  | 0 25  | 0 35  |      |          | 514  | 5. Ornaments of carton-pierre and carton-asphalte, also slate boards, corrugated paste-board fastened together with paste, and curtain rods.....kil.   | 0 10  | 0 12 |          |
| e Other zinc wares.....kil.   | 0 30  | 0 45  |      |          | 515  | 6. a Paperhangings.....kil.  | 0 30  | 0 45 |          |
| G. Copper, brass, bronze, German silver and other metals, alloyed with copper, aluminium and nickel :   | Free.   |       |      |          | 516  | b Crochet, knitting, embroidery and similar patterns or pattern books (not including journals or periodicals) ; machine-made paper, visiting cards, steamboat and similar tickets, envelope cut out or gummed, also those lined with tissue ; trade advertisements, catalogues, price lists, invoice and similar printed forms for business use, picture frames with or without glass ; paper covered with bunting ("flor") or other tissues, lacquered cardboard and cap peaks thereof ; also the following (not subject to the higher rate of duty leviable on lithographic wares in three or more colors &c.) : cornets, bags &c., finished cardboard for photographs, paper serviettes, sample and other cards covered with paper for putting up goods, fibre cans for spinning mills.....kil. | 0 25  | 0 35 |          |
| 1. Plates, even perforated, sheets, bolts, bottoms, bars, and other lengths even profiled, gauge and blocks.....kil.  | Free.   |       |      |          | 517  | c Blank forms, vignettes, labels, introduction cards, sign boards, parlour games and congrats cards not subject to the higher rate of duty leviable on lithographic wares in three or more colors, wearing apparel of paper, whether or not stuck on crape or other stuff.....kil.   | 0 50  | 0 75 |          |
| 2. Tacks, nails, screws, nuts, rivets, unpolished, tubes, washers and rivet plates.....kil.   | 0 30  | 0 35  |      |          |      | No reduction is allowed in the case of No. 6, b & c for weight of boxes, paper and similar wrappers.   |       |      |          |
| 3. Plates, silvered or plated.....kil.  | 0 50  | 0 60  |      |          | 518  | 7. Playing cards.....kil.  | 0 25  | 0 30 |          |
| 4. Buttons (see Nos. 297-299).....kil.  | 0 50  | 0 70  |      |          | 519  | 8. Manuscripts, banknotes, bills of exchange, certificates, State bonds, and similar securities.....kil.   | Free. |      |          |
| 5. Wire and strings, n.s.m. gilt, silvered or plated.....kil.   | 0 50  | 0 60  |      |          | 520  | 9. Paper, bound or stitched.....kil.   | 0 40  | 0 55 |          |
| Wire, in articles not specially mentioned....." "   | 2 50  | 3 75  |      |          |      | 10. Maps and charts, astronomical, geographical, or marine ; also wall maps for schools :  |       |      |          |
| 6. Wire and strings, n.s.m. other....." "   | Free.   | 0 30  |      |          | 521  | a Not glued.....kil.   | Free. |      |          |
| Manufactures of wire, combined or not with other materials, not specially mentioned in one of the preceding numbers.....kil.  | 0 50  | 0 70  |      |          | 522  | b Glued.....kil.   | 0 50  | 0 65 |          |
| 7. Casts, busts or statues, weighing more than 25 kil. each.....kil.  | 0 50  | 0 65  |      |          |      | 11. Lithographic or photographic works, also engravings on copper and steel with aqua fortis, wood cuts (blocks) and photo engravings and the like, not specially mentioned, colored or not :  |       |      |          |
| 8. Hawk-bells, axe boxes, fittings for doors and windows, door knobs, taps and ventilators, injectors, hinges, locks, knives, mortars, castors for furniture, flatirons, tinable sewing rings, syringes, buckles, knobs for drawers and the like ; rings and books, with or without screws ; watch-keys ; all these articles combined or not with other materials : | a Weighing 1 hectogram or less.....kil.   | 1 00  | 1 25 |          |      | a Not framed, forming part of printed books (dutable as Books, Nos. 525 to 527).....kil.   | 0 50  | 0 64 |          |
| b Weighing over 1 hectogram.....kil.  | 0 50  | 0 75  |      |          | 523  | 1. In one or two colors.....kil.   | 0 50  | 0 64 |          |
| 9. In other manufactures :  | a Gilt, silvered or plated (including the articles specially enumerated under No. 8, when imported gilt, silvered or plated).....kil. | 2 50  | 3 75 |          | 524  | 2. In three or more colors, including oleographs not framed.....kil.   | 2 00  | 2 50 |          |
| b Nickelled or of nickel, including the articles specially enumerated under preceding No. 8, when nickelled or of nickel, except hawk-bells, taps, valves and injectors (parts of machinery) and buckles.....kil.   | 1 60  | 1 40  |      |          |      | c Framed (dutable as Frames).....kil.  |       |      |          |
| c Other....." "   | 0 50  | 0 70  |      |          | 525  | 12. Books, or parts thereof, periodicals, music, and other articles of paper, printed or written, not liable to duty according to preceding § 6 :  |       |      |          |
| 111. Metals combined with other materials, such as oxides, sulphides, chlorides, bromides, iodides and cyanides, alloys and amalgams in so far as they cannot be classed under any other number of the tariff.....kil.  | Free.   | 0 05  |      |          |      | a Not bound.....kil.   | Free. |      |          |
| Mineral waters.....kil.   | Free.   | 0 30  | 0 00 |          | 526  | b Bound :  |       |      |          |
| Meat [Tare : Casks, 16 %].....kil.  | 0 30  | 0 05  |      |          | 527  | 1. Published in Norway.....kil.  | 0 50  | 0 64 |          |
| Models, not fit for any other use, including casts of all kinds, solely destined to public collections or for teaching.....kil.   | Free  |       |      |          | 528  | 2. Other.....kil.  | Free. |      |          |
| Musk....." "  |   |       |      |          | 529  | 13. a Folding boxes.....kil.   | 0 40  | 0 50 |          |
| Specimens of natural history of all kinds....." "   |   |       |      |          |      | b Other articles of pasteboard, paper or paper-mache, including weight of immediate packing.....kil.   | 0 70  | 1 00 |          |
| Note :  | a Hazelnuts.....kil.  | 0 05  | 0 60 |          |      | 14. Paper, other, not enumerated in the preceding numbers, including "pergamyn", grease proof, parchment paper, end paper and cover paper, also paper coated with varnish, oil, or the like.....kil.   | 0 08  | 0 10 |          |
| b Walnuts, Brazil nuts and other edible nuts not specially mentioned.....kil.   | 0 50  | 0 65  |      |          | 531  | Paper shavings and cuttings.....kil.   | Free. |      |          |
| Wafers of all kinds, also wafer-sheets, including the weight of immediate wrappers.....kil.   | 0 80  | 0 80  |      |          |      |  |       |      |          |
| Oils—1. Fatty :   |   |       |      |          |      |  |       |      |          |
| a Olive oil [credit for warehousing ("Kreditplag") : 5,000 kil.].....kil.   | 0 01  | 0 02  |      |          |      |  |       |      |          |
| b Hempseed, linseed (not boiled), rape seed, palm, coconut, cotton seed, maize and sperm oil ; oleine, lard, castor resin, and other fatty oils not specially mentioned in the tariff [credit for warehousing ("Kreditplag") : 1,900 kil.].....kil.   | 0 04  | 0 06  |      |          |      |  |       |      |          |
| c Whale oil, cod liver oil and fish oil.....  | Free.   |       |      |          |      |  |       |      |          |
| d Linseed oil (boiled) [credit for warehousing ("Kreditplag") : 1,800 kil.].....kil.  | 0 06  | 0 08  |      |          |      |  |       |      |          |
| e Butter colouring.....kil.   | 0 06  | 0 08  |      |          |      |  |       |      |          |
| f Hair oil, including weight of immediate recipients (bottles, jars, and the like).....kil.   | 1 00  | 1 20  |      |          |      |  |       |      |          |
| 2. Volatile :   |   |       |      |          |      |  |       |      |          |
| a Paraffin, photogene, wood oil and similar illuminating fluids, petroleum (crude or purified for illumination), oils for burning and producing power, also petroleum naphtha (benzine).....kil.  | Free.   | 0 00  |      |          |      |  |       |      |          |

| Nos. | Goods.   | Duty.    |          |
|------|--|----------|----------|
|      |  | Min.     | Max.     |
|      |  | Kr. öre. | Kr. öre. |
| 632  | Umbrellas and parasols:  |          |          |
| 633  | 1. Covered with pure or mixed silk .....   | 1 50     | 1 80     |
| 634  | 2. Covered with other tissues .....  | 0 50     | 0 60.    |
| 634  | 3. Umbrella ribs, unfitted (see Metals, II. c. 184).   |          |          |
|      | 4. Frames, not covered, with or without sticks, kil.<br>Handles for umbrellas and parasols (see Nos.<br>602, 689).   | 1 00     | 1 30     |
| 538  | Mother-of-pearl:   |          |          |
|      | 1. Unwrought .....   | Free.    |          |
|      | 2. Manufactured:   |          |          |
| 636  | a Buttons (see Nos. 237-9)   |          |          |
|      | b Other wares, including weight of immediate<br>packing .....  | 8 00     | 9 00     |
|      | Pearls, real and imitation, including vitrifications;<br>a Set in gold, silver or platinum, shall be weight<br>with the setting and shall pay the duty leviable<br>thereon   |          |          |
| 637  | b Other, combined or not with other materials,<br>with the exception of wearing apparel, principally<br>composed of tissue, including weight of immediate<br>packing .....   | 2 50     | 3 00     |
|      | Pipe bowls, tobacco pipes, pipe stems, pipe mount-<br>ings, cigar holders (except those of amber), irre-<br>spective of material, with or without mountings,<br>or other appurtenances, and with or without cases: |          |          |
| 638  | a Clay pipes, common (Tare: Cases, 17% ;<br>baskets, 12%) .....  | 0 10     | 0 12     |
| 639  | b Other, including weight of immediate wrappers ..   | 1 50     | 2 00     |
| 640  | Pomatum, cosmetics, beard wax, farls, powders,<br>tooth powders and pastes, and other like toilet<br>articles n.s.m. including the weight of immediate<br>recipients (pots, glasses, pots, jars &c.) .....         | 1 50     | 2 00     |
|      | Trimmings:   |          |          |
|      | 1. Of pure silk, or of silk combined with<br>other materials:  |          |          |
| 641  | a Brails .....   | 6 00     | 8 00     |
| 642  | b Ribbons (see Nos. 17-20)   |          |          |
|      | c Other, including galleons and ornaments ..   | 9 00     | 12 00    |
| 643  | 2. Of other materials:   |          |          |
|      | a Brails .....   | 2 00     | 2 50     |
| 644  | b Ribbons (see Nos. 17-20)   |          |          |
|      | c Other, including galleons and ornaments ..   | 4 00     | 5 30     |
|      | [In the case of trimmings no tare shall be<br>allowed for interior packing, ends, frames and<br>other immediate wrappers.]   |          |          |
| 645  | Potatoes: a Fresh .....  | 0 50     | 0 65     |
|      | Note.—At Hammerfest, Vardö and Vadsö ..  | Free.    |          |
| 646  | b Dried .....  | 0 20     | 0 25     |
| 647  | Polishing paste, solid or liquid (cream and paste),<br>including immediate packing .....   | 0 30     | 0 40     |
| 647a | Ratin and other similar preparations for destroying<br>rats and mice .....   | Free.    |          |
|      | Frames, with or without pictures (durable as<br>manufactures of the material of which they are<br>principally composed, including weight of the<br>framed pictures, glass &c.)                                     |          |          |
|      | When frames are durable <i>ad valorem</i> the value<br>of the picture shall not be considered.   |          |          |
| 648  | Amber, unwrought .....   | Free.    |          |
| 649  | Manufactures of .....  | 6 00     | 7 30     |
|      | No reduction allowed for weight of boxes,<br>cases, cartons and paper wrappers.  |          |          |
|      | Travelling bags, trunks, hat boxes, portmanteaus,<br>satchels, and the like:   |          |          |
| 650  | a Of leather or covered with leather .....   | 2 25     | 2 75     |
| 651  | b Of oilcloth, woollen, cotton, hemp, linen or<br>similar tissues, combined or not with leather or<br>other material .....   | 1 00     | 1 30     |
| 652  | Rice: 1. In the husk, in bulk .....  | 3 90     | 6 00     |
| 653  | 2. Packed [credit for warehousing ("Kreditop-<br>lag") : 2,400 kil.] .....   | 0 05     | 0 07     |
| 654  | 3. Husked [credit for warehousing ("Kreditop-<br>lag") : 1,500 kil.] .....   | 0 07     | 0 09     |
| 655  | 4. Rice grown and rice flour (credit for ware-<br>housing ("Kreditoplag") : 1,200 kil.) .....  | 0 10     | 0 15     |
|      | [When husked and unhusked rice is imported<br>mixed, the goods shall be appraised according to a<br>scale established by the Department.]  |          |          |
| 656  | 4. Bran of rice .....  | 100 kil. | Free.    |
| 657  | Roe, preserved, caviar (see No. 108)   |          |          |
| 657  | Other .....  | Free.    |          |
| 658  | Roots, edible (see Nos. 204 to 213)  |          |          |
| 658  | Chicory, dandelion, and beet roots, not roasted ..   | 0 05     | 0 05     |
|      | The above, roasted, and other roasted roots em-<br>ployed as substitutes for coffee (durable as <i>Roasted<br/>coffee</i> , No. 280).  |          |          |
| 659  | Fumigating materials and paper, including weight<br>of immediate recipients .....  | 1 20     | 1 45     |
| 660  | Cane, including reeds for plastering, bamboo,<br>Spanish cane, and the like, split or not .....  | Free.    |          |
| 661  | Plated manufactures thereof .....  | 0 75     | 1 00     |
|      | [Baskets (see Nos. 338-8.)]  |          |          |
| 662  | Unsplit, which, beyond being cut to specified lengths,<br>has been further manufactured (including unsplit<br>and parafit sticks and handles in the rough) ..  | 1 00     | 1 30     |
|      | Juices of fruits and berries:  |          |          |
| 663  | 1. Prepared with sugar .....   | 0 75     | 0 90     |
| 664  | 2. Other, including must, cyder, and other fruit<br>wines, and juices containing up to 12% of alcohol kil.   | 0 50     | 0 60     |

Note.—Fruit juice which is found on  
examination to contain over 12% of alcohol,  
but not more than 21%, shall pay additional  
duty of 2½ öre per kilo in respect of the  
alcoholic content over 12%.

| Nos. | Goods.   | Duty.    |          |
|------|--|----------|----------|
|      |  | Min.     | Max.     |
|      |  | Kr. öre. | Kr. öre. |
|      | Fruit juice containing over 21% of alcohol<br>is dutiable as spirits of an alcoholic strength<br>of 100 degrees.   |          |          |
|      | [Tare: Casks, 16%]   |          |          |
| 665  | Sago and sago flour, sago, ground sago root, tapioca<br>and tapioca flour (credit for warehousing ("Kredit-<br>oplag") : 900 kil.) [Tare: Cases, 16%] .....  | 0 15     | 0 20     |
| 666  | Salt: 1. Cooking salt, crude and refined .....   | Free.    | 0 30     |
| 667  | 2. Alum .....  |          | 0 02     |
| 668  | 3. Borax .....   |          | 0 05     |
| 669  | 4. Chlorate of potassium .....   |          | 0 10     |
| 670  | 5. Glimmer's salt .....  |          | 0 01     |
| 671  | 6. Potash .....  |          | 0 05     |
| 672  | 7. Sulphate .....  |          | 0 05     |
| 673  | 8. Soda .....  |          | 0 01     |
| 674  | 9. Salt prepared for medicinal use .....   | 0 20     | 0 30     |
| 675  | 10. Tin salt (hydrated stannous chloride) ..   | Free.    | 0 20     |
| 676  | 11. Vitriol .....  |          | 0 02     |
| 677  | 12. Salt, other, in so far as it cannot be classed<br>under another number of the tariff .....   |          | 0 05     |
|      | Sails (durable according to the component material,<br>with a surtax of 5 öre per kilo).   |          |          |
|      | [Note.—Should sails be of tissues liable to<br>different duties according to their weight in a<br>square of half-metre sheer, when such<br>weight cannot be accurately ascertained,<br>they shall be subject to the duty leviable on<br>the highest taxed issue.]  |          |          |
| 578  | Sieves and riddles .....   | 0 50     | 0 60     |
|      | Silk, and goods of silk, or of silk mixed with other<br>textile materials (including artificial cellulose<br>silk):  |          |          |
| 579  | 1. Silk, twisted or not, dyed or not, combined or<br>not with other textile materials .....  | 2 00     | 3 00     |
| 580  | 2. Blonde, lace, embroidered bands, insertions<br>and the like, bobbinet and tulle of silk, or of silk<br>combined with other textile materials .....  | 15 00    | 22 50    |
| 581  | 3. Trimmings (see Nos. 541, 542)   |          |          |
| 581  | 4. Gauze for sieves .....  | 5 00     | 5 30     |
|      | 5. Other goods:  |          |          |
| 582  | a Of silk, pure, or of silk with interwoven<br>metal threads .....   | 8 00     | 12 00    |
| 583  | b Of silk combined with other materials ..   | 4 00     | 6 00     |
|      | [Note 1.—Silk tissues containing a small<br>quantity of other textile material shall be<br>durable as tissues of pure silk; in con-<br>sequence, velvet and plush, face of which is<br>completely of silk, and reverse with an<br>admixture of another textile material, shall<br>be classed as if of pure silk. |          |          |
|      | Note 2.—Tissues of mixed silk refer to all<br>other tissues in which silk enters in any pro-<br>portion. Tissues containing threads covered<br>with silk, but not in their entire length,<br>shall be dutiable as the principal component<br>material.   |          |          |
|      | Note 3.—Tissues of silk, sewn, embroidered<br>or otherwise ornamented (except embroidered<br>lengths) shall be dutiable as clothing.]  |          |          |
| 584  | Rusles, unwrought .....  |          | Free.    |
|      | Manufactured:  |          |          |
| 585  | a Mats for packing .....   |          | "        |
|      | b Brooms and brushes (see Nos. 78-79)  |          | "        |
| 586  | c Baskets (see Nos. 335 to 338)  |          | "        |
| 587  | d Cordage .....  | 0 07     | 0 10     |
| 587  | e In other manufactures .....  | 0 20     | 0 30     |
| 588  | Ships with their appurtenances (except those men-<br>tioned in Nos. 15 & 16) .....   |          | Free.    |
| 589  | Tortoise-shell, unwrought .....  |          | "        |
|      | Manufactures thereof (see Horn, Nos. 240, 241)   |          | "        |
|      | Skins and hides:   |          |          |
|      | A. With hair, not specially enumerated:  |          |          |
|      | a Undressed:   |          |          |
| 590  | 1. Dried .....   |          | "        |
| 591  | 2. Green .....   |          | "        |
|      | b Dressed (see Nos. 609-611)   |          | "        |
|      | B. Without hair:   |          |          |
| 592  | 1. Not tanned and not otherwise prepared,<br>salted .....  |          | "        |
| 593  | 11. Other:   |          |          |
|      | a Tanned, prepared, or not, n.s.m., in-<br>cluding sole leather and leather for inner<br>soles, artificial leather .....   | 0 30     | 0 40     |
|      | Note. Cut skins which are not further<br>manufactured beyond that of being cut to<br>a satchel of 50%. The parts of the belly,<br>legs, head or neck may enter without surtax.<br>[Credit for warehousing ("Kreditoplag") :<br>200 kil.]   |          |          |
|      | b Tawed, bronzed, lacquered, dyed,<br>varnished, burnished, burnished, horse,<br>grosset, waxed, pressed and like leather:   |          |          |
| 594  | 1. Weighing more than 2 kilos each .....   | 0 50     | 0 70     |
| 595  | 2. Weighing from 1 to 2 kilos each .....   | 1 00     | 1 30     |
|      | 3. Weighing less than 1 kilo each:   |          |          |
| 596  | a Gloveskins .....   | 1 25     | 1 50     |
| 597  | b Other .....  | 1 50     | 2 00     |
|      | Note 1.—Parts which are not further<br>manufactured beyond that of being cut to<br>shape, such as tongues, upper-leathers &c.,<br>and which are not mentioned elsewhere,<br>shall be dutiable as the raw material, with-<br>out surtax.  |          |          |
|      | Note 2.—Belly, leg, head and neck pieces,<br>of unsplit, not clean-cut pressed leather, are<br>classed under B. II. b. 1, without regard to<br>the weight of the pieces.   |          |          |



| Nos.                       | Goods.   | Duty.    |          | Nos. | Goods.   | Duty.    |          |
|----------------------------|--|----------|----------|------|--|----------|----------|
|                            |  | Min.     | Max.     |      |  | Min.     | Max.     |
|                            |  | Kr. Öre. | Kr. Öre. |      |  | Kr. Öre. | Kr. Öre. |
| III. Manufactures thereof: |  |          |          |      |  |          |          |
|                            | 1. Gloves (see No. 228)  |          |          | 637  | e Floor matting and other platings, and envelopes for bottles  | 0 20     | 0 30     |
| 698                        | 2. Saddlery, not specially mentioned:  |          |          | 638  | f Hats and caps (see Nos. 231 to 237)  | 0 50     | 0 60     |
| 699                        | a With gilt, silver, or plated ornaments   | 4 00     | 5 00     | 639  | g Other manufactures of straws, of cat-gut, wound strings of metal and strings of silk, wound or not, and gut cord; with no reduction for weight of interior packages, boxes, paper and wrappers   | 1 20     | 1 50     |
| 700                        | b With unlicked or hardened rubber ornaments   | 2 00     | 2 50     |      | Sugar and syrup  |          |          |
| 701                        | c Other:   |          |          | 640  | 1. Sugar of all kinds, also dissolved and other liquid sugar (including the juice from which the sugar has not been separated), which cannot be classed under §§ 2, 3 and 4 [credit for warehousing ("Kreditoplæg"): 300 kil.]   | 0 20     | 0 30     |
|                            | 1. Saddles, whips and riding whips   | 1 50     | 2 00     |      | 2. Grape and straw sugar; and syrup [credit for warehousing ("Kreditoplæg"): 300 kil.]   | 0 20     | 0 30     |
|                            | 2. Other, including belts, trusses, peaks, and straps of all kinds, not including machine belting  | 1 00     | 1 30     |      | [Tare for §§ 1 and 2: For paper, with or without twine, no tare shall be allowed; single sacks, 1½ %; double sacks, 2 %; cases, 10 %; casks containing refined sugar in leaves, dissolved and other liquid sugar, 12 %; casks containing other sugar, 9 %]                                   |          |          |
| 702                        | 3 Shoemakers' wares:   |          |          | 641  | 3. Common syrup and molasses containing less than 70 % of sugar  | Free.    | 0 05     |
| 703                        | a Of silk tissue or of materials combined with silk  | 6 00     | 7 80     |      | [Note 1.—The Customs Department will determine what conditions the goods are to comply with in order to be admitted under this paragraph. Said department is also empowered to admit duty free common household treacle containing 70 % of sugar or more.]                                   |          |          |
| 704                        | b Of other tissues or of felt  | 1 75     | 2 20     |      | [Note 2.—Common syrup containing addition of starch syrup (glucose) in greater quantity than 25 % will be treated as starch syrup. The quantity of starch syrup added will be determined in accordance with such regulations as shall be established by the Finance and Customs Department.] |          |          |
| 705                        | c Of patent shagreened, bronzed, tawed or other coloured leather, combined or not with other leather   | 4 50     | 6 00     | 642  | 4. Capillaire, mulberry, rose, violet, and other like preparations, also sugar colouring for brandy and other beverages  | 0 55     | 0 65     |
| 706                        | d Of leather or skin (except greased leather) otherwise worked   | 2 00     | 2 50     | 643  | Confectionery, also chocolate confectionery, drops, marzipan and other similar preparations of sugar, including weight of immediate packages   | 0 50     | 0 70     |
| 707                        | e Mariners' boots and other greased foot wear of all kinds with wooden soles, and footwear of sail cloth with hemp soles   | 1 50     | 2 00     |      | Sponges and tinders:   |          |          |
|                            | [Note.—Stitched uppers of tissue shall be dutiable as boots and shoes.]  | 0 30     | 0 40     | 644a | 1. Sponges:  |          |          |
|                            | 4 Portfolios &c. (see No. 134)   |          |          | 644b | a Raw or merely beaten   | 0 50     | 0 70     |
|                            | 5. Manufactures not otherwise enumerated (dutiable as the skins and leather of which composed, with an additional 50 %).   |          |          |      | b Other kinds  | 3 00     | 4 00     |
| 708                        | C. With hair or feathers, for peltries:  |          |          |      | 2. Tinders, friction (see Matches)   |          |          |
|                            | a Undressed, all kinds   | Free.    |          | 645  | Sulphur and flower of sulphur  | Free.    | 0 02     |
| 709                        | b Dressed, separate or sewn together:  |          |          | 646  | Carbon tetrachloride, trichloroethylene and similar fluid chlorides intended for use as dissolving or extracting agents  | Free.    |          |
| 710                        | 1. Of Pennsylvania, sable, marten, black fox, silver fox, and blue fox   | 8 00     | 10 00    |      | Bleaching:   |          |          |
| 711                        | 2. Of beaver, fish, chinchilla, mink and skunk   | 5 00     | 7 06     | 647  | 1. Printers' inks, all kinds   | 0 07     | 0 10     |
|                            | 3. Other   | 1 50     | 2 00     | 648  | 2. Shoe blacking, polish or other leather cream, also shoe blacking, including weight of immediate receptacles   | 0 15     | 0 20     |
|                            | c Manufactured peltries, including caps of sable, marten and Pennsylvania skin, shall be dutiable as prepared skins with an additional 200 %.                          |          |          | 648  | Acids: 1. Carbonic, liquid (Tare, 65 %)  | 0 06     | 0 10     |
|                            | Fur cloaks and garments lined with fur, and other peltries, combined with cloth or other materials, shall be assessed for their entire weight as peltries.             |          |          |      | Note.—Iron bottles in which the goods are imported shall pay duty as retorts (see Metals (II., C, 17)).  |          |          |
| 712                        | D. Waste and parings of hides, skins and leather   | Free.    |          | 649  | 2. Sulphuric acid  | Free.    |          |
| 713                        | Sizing flour   |          |          | 650  | Other, which can not be classed in another tariff number   | 0 05     | 0 06     |
| 714                        | Butter of all kinds including margarine referred to in § 4 of the Law of March 8, 1902 [credit for warehousing ("Kreditoplæg"): 250 kil.] [Tare: Casks, 18 %]          | 0 15     | 0 25     | 651  | Soap: 1. Green, and soap powder, not perfumed  | 0 05     | 0 06     |
|                            | Reels, spools and spool sockets:   |          |          | 652  | 2. Transparent soap, perfumed or not, perfumed soap and soap powder, also other soap in balls, figures &c. in boxes, cases, or pots, including weight of immediate packing   | 0 50     | 0 70     |
| 714a                       | 1. Of wood   | 0 10     | 0 15     | 653  | 3. Other soap, including common washing soap   | 0 10     | 0 14     |
| 714b                       | 2. Of other materials  | Free.    |          |      | Sacks, sewn, not specially mentioned:  |          |          |
| 715                        | Comestible mushrooms including morels, truffles and the like, weighed with the immediate packing   | 0 60     | 1 00     | 354  | a Of linen, hemp or jute   | 0 12     | 0 12     |
|                            | Manufactures of chip:  |          |          |      | b Other (dutiable as manufactures of the component material)   |          |          |
| 716                        | 1. Mats  | 0 15     | 0 18     | 655  | Drawing cases, with no reduction for weight of boxes, cases, paper, or similar wrappers  | 1 00     | 1 50     |
|                            | 2. Hats and caps (see Nos. 231 to 237)   |          |          | 656  | Tea [credit for warehousing ("Kreditoplæg"): 30 kil.] [Tare: Cases, lined with lead, the gross weight of which does not exceed 65 kilograms, 22 %; other cases 15 %]   | 1 00     | 1 00     |
| 717                        | 3. Hat shapes (crowns and brims) (see No. 238)   |          |          | 657  | Tar of wood, turf, or coal; also tar oils, including creosote oil, coal oil, crude carbonic acid and similar products proceeding from the distillation of tar, as also brack or black varnish  | Free.    | 0 03     |
| 718                        | 4. Baskets (see Nos. 335 to 338)   | 0 30     | 0 50     | 657a | Products derived from coal tar, for making colours   | Free.    |          |
| 719                        | 5. Other wares   | 2 00     | 2 50     | 658  | Composition of tar, as also carbolium and similar tarring materials without admixture of paints, metallic oxides or like products  | 0 02     | 0 04     |
| 720                        | Walking sticks of all kinds, fishing rods  | 0 60     | 0 80     |      | Note.—Tar compositions containing paint or metallic oxides for coating the hulls of ships, shall be dutiable as oil paint for painters.  |          |          |
| 721                        | Mirrors  |          |          | 659  | Tobacco: Stalks  | 2 25     | 3 00     |
|                            | Stone and manufactures thereof:  |          |          | 660  | In the leaf, not seasoned, and carrots [credit for warehousing ("Kreditoplæg"): 150 kil.]  | 2 25     | 3 00     |
|                            | a Precious stones and imitations thereof, cut or polished:   |          |          | 661  | In the leaf, seasoned  | 2 25     | 3 00     |
|                            | a Set in gold or silver, shall be weighed with the setting and be dutiable as such.  |          |          |      | Note.—Leaves and carrots, stripped of their stems shall be liable to a surtax of 10 %.   |          |          |
|                            | b Combined or not with metals other than those enumerated under letter a (dutiable as Jewellery, Nos. 400, 401)  |          |          |      | Tare for the three preceding numbers: 1a skins, 8 %; wicker-work, up to 150 kilograms, with or without packing cloth, 4 %; baskets, 3 %; packing cloth, 2 %; casks: a. Imported from Europe, 8 %; b. imported from non-European countries, 12 %.   |          |          |
| 722                        | 2. Millstones  | 0 05     | 0 05     | 662  | Tobacco: Stems (prais)   | 0 35     | 0 70     |
| 723                        | 3. Whetstones  | Free.    |          | 663  | Snuff  | 3 80     | 5 00     |
| 724                        | 4. Bones   | 0 01     | 0 01     |      | [Tare: Bottles or jars, 50 %; other receptacles, 15 %]   |          |          |
| 725                        | 5. Slates, writing and slate pencils   | 0 20     | 0 50     |      |  |          |          |
| 726                        | 6. Cement [Tare: Casks, 6 %]   | 0 20     | 0 50     |      |  |          |          |
| 727                        | 7. Cement slabs and pipes  | 0 35     | 0 75     |      |  |          |          |
| 728                        | 8. Castings and moulds:  |          |          |      |  |          |          |
| 729                        | a Of cement  | 0 40     | 0 60     |      |  |          |          |
| 730                        | b Of gypsum, chalk and lime like   | 0 15     | 0 20     |      |  |          |          |
|                            | 9. Manufactures of marble, porphyry, sienite, granite, labradorite, sandstones and similar stones:   |          |          |      |  |          |          |
| 731                        | a Paving stones and rough hewn blocks  | Free.    |          |      |  |          |          |
| 732                        | b Other manufactures of the above-mentioned stones weighing more than 3 kilograms each; also slabs, polished or not  | 0 03     | 0 05     |      |  |          |          |
| 733                        | c Other manufactures of the above-mentioned stones, as well as those of alabaster, "kalk-pasta" and the like   | 0 40     | 0 65     |      |  |          |          |
| 734                        | 10. All other kinds, including slate, asbestos, gypsum, lime and the like; also stone, pulverised, ground, washed or prepared in any other manner; lithographic stones | Free.    |          |      |  |          |          |
| 735                        | Coal, including coke and coal clinker  |          |          |      |  |          |          |
| 736                        | a Manufactured (dutiable as leather, cut or polished),   |          |          |      |  |          |          |
| 737                        | b Starch and starch gum (dextrine), including weight of immediate packages   | 0 13     | 0 17     |      |  |          |          |
| 738                        | Straw and halm:  |          |          |      |  |          |          |
| 739                        | 1. Unwrought   | Free.    |          |      |  |          |          |
| 740                        | 2. Manufactured: a Flax (see No. 33)   |          |          |      |  |          |          |
| 741                        | b Baskets (see Nos. 334-3)   |          |          |      |  |          |          |
| 742                        | c Mats for packing   | Free.    | 0 05     |      |  |          |          |
| 743                        | d Cordage  | 0 07     | 0 10     |      |  |          |          |

| Nos.     | Goods.   | Duty.    |          | Nos.     | Goods.  | Duty.    |          |
|----------|--|----------|----------|----------|---|----------|----------|
|          |  | Min.     | Max.     |          |   | Min.     | Max.     |
| Kr. öre. | Kr. öre.   | Kr. öre. | Kr. öre. | Kr. öre. | Kr. öre.  | Kr. öre. | Kr. öre. |
| 664      | Cigars and cigarettes ..... kil.   | 6 00     | 8 00     | 692      | Trees, shrubs, plants (flowering and leafy), live, with no reduction for weight of tubs or pots containing earth; with a reduction of 25% on the gross weight for exterior packages, baskets, bent mats and the like, ..... kil.  | 0 10     | 0 15     |
|          | Cigarettes shall be dutiable together with the paper, boxes, &c., and similar immediate packing. Wooden boxes in which cigars are packed shall be dutiable as cigar boxes and boards for the same, No. 684. Other packing shall be assessable according to component material.   |          |          | 693      | Wood pulp, cellulose, straw pulp, cotton rags and the like ..... kil.   |          | Free.    |
| 665      | Smoking and chewing tobacco, and any other manufactured tobacco ..... kil.   | 2 70     | 4 00     |          | Manufactures of (dutiable as similar manufactures of wood)  |          |          |
|          | Tare: Casks or cases, 20 %. No tare shall be allowed for paper, packets, boxes and the like, serving as packages for smoking or chewing tobacco.   |          |          |          | Tissues:  |          |          |
| 666      | Torpedoes and electric apparatus for use in submarine mines ..... kil.   |          | Free.    | 694      | 1. Waterproof, painted, lacquered, varnished, impregnated or combined with caoutchouc, gutta percha or oil; the same tissues coated with paper pulp:  | 0 20     | 0 25     |
| 667      | Turf and turf litter ..... 100 kil.  | 0 50     | 0 50     | 695      | a Emery cloth and sand cloth ..... kil.   | 0 18     | 0 25     |
|          | Wood and manufactures of wood:   |          |          | 696      | b Tarpapers; other goods weighing 250 grammes or more per sq. of half metre side ..... kil.   | 1 10     | 1 35     |
| 668      | 1. Trays, platters, bowls, boxes, cruet-stands (i. e. "Stel til Bordtoppservis"); sewing and shaving cases, without fittings and similar small wares, each not exceeding 1.5 kil. in weight:   | 0 60     | 0 75     | 697      | c Roller window blinds ..... kil.   | 2 50     | 2 60     |
| 669      | a. Lac nered or polished ..... kil.  | 0 40     | 0 60     | 698      | d Oilcloth and other goods the stuff of which is wholly or in part of silk ..... kil.   | 0 40     | 0 75     |
| 670      | b. Other ..... kil.  | 4 00     | 4 50     |          | e Other goods not enumerated in the four preceding numbers ..... kil.   |          |          |
| 671      | 2. Carved goods (articles carved, woodwork, &c.) of the descriptive kind of the preceding number, each article not exceeding 1.5 kilogs. in weight) ..... kil.   | 0 20     | 0 25     |          | 2. Tissues, sewn, or articles otherwise made up, not specially mentioned, as well as those embroidered or otherwise ornamented (dutiable as <i>Clothing</i> , Nos. 200-299):  |          |          |
| 672      | 3. Carved goods not included in §§ 1 & 2, also frames for mirrors measuring not less than 1 metre in height (dutiable as <i>Cabinet-makers' Wares</i> ) ..... kil.   | 0 30     | 0 40     |          | Clocks and watches:   |          |          |
| 673      | 4. Profiled moldings ..... kil.  | 0 10     | 0 15     | 699      | 1. Ladies' and other watches, including pocket chronometers ..... each  | 1 00     | 1 35     |
| 674      | 5. Rods, headings and frames with rod or imitation gliding; sliding or frames coated with gesso, ornamented, polished, veneered or lacquered ..... kil.  | 0 25     | 0 40     | 700      | 2. Mantel clocks ..... kil.   | 1 00     | 1 25     |
| 675      | 6. Tools and implements (see <i>Tools</i> ) ..... kil.   | 0 50     | 0 70     |          | But with a maximum duty of ..... each   | 12 00    | 15 00    |
| 676      | 7. Turners' wares, with or without fittings, rings &c. (even of cocoa and other nuts); also columns, wholly or partly turned:  |          |          | 701      | 3. Tower clocks and parts thereof (dutiable as manufactures of the component material) ..... kil.   | 0 70     | 0 80     |
|          | 1. Not polished:   |          |          | 702      | 4. Other clocks ..... kil.  | 0 60     | 0 75     |
| 677      | a. Blocks ..... kil.   | 0 10     | 0 15     |          | 5. Clock cases of wood ..... kil.   | 0 70     | 0 80     |
| 678      | b. Other ..... kil.  | 0 25     | 0 40     |          | 6. Of other materials, including watch cases (dutiable as <i>Clocks</i> , other)  |          |          |
| 679      | 2. Polished, varnished; penholders of wood, all these articles including weight of immediate packing ..... kil.  | 0 50     | 0 70     | 703      | 7. Dials for the clocks mentioned in § 4 ..... kil.   | 0 70     | 0 80     |
| 680      | 8. Wicker-work of osiers or twigs (see <i>Baskets</i> , Nos. 335-38).  |          |          | 704      | 7. Clock weights (dutiable as manufactures of the component material) ..... kil.  | 1 00     | 1 20     |
| 681      | 9. Cabinet-makers' wares and parts thereof:  |          |          | 705      | d. Other parts of clocks and watches, unless the wrought component material is subject to a higher duty ..... kil.  | 1 00     | 1 20     |
|          | a. Of pear, jacaranda, walnut, mahogany, and other exotic woods, as well as those veneered with the same, and real or imitation gilt wares, irrespective of the kind of wood:  |          |          | 706      | e. Fitted with watch movements ..... each   | 1 00     | 1 20     |
| 682      | 1. Tables, sofas and chairs not upholstered, also brackets and mirror frames of not less than 1 metre in height ..... kil.   | 0 60     | 0 75     |          | Wool and woollen goods:   |          |          |
| 683      | 2. Other ..... kil.  | 0 40     | 0 50     | 706      | 1. Wool, shoddy and wool waste ..... kil.   |          | Free.    |
| 684      | b. Of oak bech, or ash, also those veneered therewith, upholstered or not ..... kil.   | 0 30     | 0 40     | 707      | 2. Wadding ..... kil.   | 0 05     | 0 10     |
| 685      | c. Of fir or pine:   |          |          | 708      | 3. Woollen yarn:  |          |          |
| 686      | 1. Not painted, varnished, veneered, carved, nor upholstered ..... kil.  | 0 05     | 0 06     |          | a. Not dyed ..... kil.  | 0 20     | 0 25     |
| 687      | 2. Other ..... kil.  | 0 20     | 0 25     | 709      | b. Dyed and uncoloured, and all kinds of yarn combined with metal thread ..... kil.   | 0 30     | 0 40     |
| 688      | d. Of birch and other domestic woods not mentioned as well as those veneered therewith, upholstered or not ..... kil.  | 0 20     | 0 25     |          | Tare for a and b: On bobbins or spools of wood, wool pulp, paper, cardboard or metal, 40%; no tare is allowed for immediate paper wrappers.   |          |          |
|          | Should the wares be composed of different kinds of wood they shall be dutiable as if entirely manufactured of the wood subject to the highest duty.  |          |          | 710      | 4. Felt and press cloth for industrial uses; felt for paper-making machines; cloth list ..... kil.  |          | Free.    |
|          | Furniture covered with silk, or with silk combined with other materials, shall be subject to an additional duty of 30%; on that covered with another material an additional duty of 15% will be levied.  |          |          |          | Felt for bolers (dutiable as hair felt, No. 225.)   |          |          |
| 689      | 10. Staves, wrought, and other coopers' wares:   |          |          | 711      | 5. Other felt ..... kil.  | 1 00     | 1 20     |
| 690      | a. Of oak ..... kil.   | 0 10     | 0 15     | 712      | 6. Carpets and carpeting ..... kil.   | 0 60     | 0 75     |
|          | b. Of other materials ..... kil.   | 0 05     | 0 07     | 713      | 6. Tissues for horse girths and belly bands ..... kil.  | 0 50     | 0 60     |
|          | Manilla-tired staves are those which have been trimmed, shaved, as well as grooved, i. e., provided with grooves for the heads; the head pieces belonging to such heads and heads joined together are also included in this number. Staves and heads which have served as pen-knives for such substances or oil shall not be classed in this number. |          |          |          | 7. Hats (see Nos. 231-7):   |          |          |
| 691      | 11. All other wooden wares not specially mentioned:  |          |          |          | a. Hosiery: Knitted, crocheted, netted or woven, dyed or not; also wearing apparel of hosiery, finished, even with buttons, linings, boners, ribbons, &c. composed of a material liable to a higher duty than such wearing apparel:   |          |          |
| 692      | a. Cigar boxes or boards for the same ..... kil.   | 0 20     | 0 25     | 714      | b. Coarse stockings, jackets or mittens ..... kil.  | 0 50     | 0 80     |
| 693      | b. Packing cases ..... kil.  | 0 03     | 0 05     | 715      | c. With embroidery or silk, blonde, lace or the like, or with silk lining ..... kil.  | 2 25     | 3 00     |
| 694      | c. Wooden pulleys ..... ad val.  | 5%       | 10%      | 716      | d. Other kinds, including all kinds of slawls ..... kil.  | 1 60     | 2 00     |
| 695      | d. Compe boards ..... kil.   | 0 05     | 0 05     |          | [Note.—Stockings are considered coarse when they have a length of 60 centimetres from the heel and weigh 200 grammes or more per pair, and other lengths in the same proportion; mittens are reckoned as coarse when they have no more than 1 or 2 fingers and weigh at least 100 grammes per pair. Jackets are considered coarse when, being of a length of 60 centimetres, they weigh 450 grammes each, and other lengths in proportion.] |          |          |
| 696      | e. Table tops and the like, of any material, dutiable at a higher rate ..... kil.  | 0 25     | 0 35     |          | 9. Trimmings (see Nos. 513, 514):   |          |          |
| 697      | f. Umbrella and parasol sticks, and handles for the same and for canes, also such sticks and handles in the rough, further manufactured to suit, being cut to length, provided they are not intended to be fitted ..... kil.   | 1 00     | 1 20     | 717      | 10. Tissues combined with threads of caoutchouc, gutta-percha, and the like, with no reduction for weight of toves, paper wrappers and interior packages ..... kil.   | 1 50     | 2 00     |
| 698      | g. Materials for umbrellas and parasols, and for umbrellas and parasol handles, whether bent or not, roughly prepared, not polished nor coloured &c., and without joints work ..... kil.   | 0 07     | 0 10     | 718      | 11. Blonde, lace, embroidered hands, insertions and the like; also bobbinet and tulle ..... kil.  | 4 00     | 5 50     |
| 699      | h. Unmanufactured, other ..... kil.  | 0 20     | 0 25     | 719      | 12. Other open-woven or transparent tissues, embroidered, or woven in patterns, figures, stripes or checks (embroidery on canvas excepted) ..... kil.   | 2 00     | 3 50     |
| 700      | i. Not manufactured, which can only be considered as raw materials, including plates and veneers, also thin wooden plates, pasted together, and hoops for casks ..... kil.   |          | Free.    |          | [Note.—Goods shall be dutiable as open-woven or transparent when intervals of at least one thread can be distinguished between the single threads outside the embroidery or the interwoven chess figures, stripes &c., or should this be impossible, when a square of one half-metre side weighs 23 grammes or less.]   |          |          |
| 701      |  |          |          | 720      | 13. Other woollen goods:  |          |          |
|          |  |          |          |          | a. Tissues weighing 55 grammes or less per square of one half-metre side, also handkerchiefs, table and other covers of all kinds, including tissues for furniture and blinds, such as damask, reps, plush &c. .... kil.  | 1 75     | 2 25     |
|          |  |          |          |          | b. 1. Like present a.   |          |          |

| Nos.  | Goods.  | Duty.    |          |
|---|---|----------|----------|
|   |   | Min.     | Max.     |
|   |   | Kr. ore. | Kr. öre. |
| 720   | 2. Neckchiefs or fichus, without any other ornaments than the fringes . . . . .   | 3 75     | 4 25     |
| 721   | b Other . . . . .   | 1 25     | 1 75     |
| [Note 1.—Tissues of wool mixed with silk pay as silk tissues; the same tissues mixed with hair (provided that they be not classed under hair) or with other textile materials shall be dutiable as woollen goods.]  |   |          |          |
| Note 2.—Tissues of wool, sewn, embroidered or otherwise ornamented, except hosiery embroidered lengths and embroidered transparent or quilted goods, classed in No. 719, 12 that are not woven in patterns, figures, stripes or checks, shall pay duty as clothing.]  |   |          |          |
| 722   | Soluble glass . . . . .   | Free.    |          |
| 723   | Velocipedes . . . . .   | 0 00     | 40 00    |
| 724   | Parts of: a Finished (dutiable as manufactures of the component material) . . . . .   | 2 50     | 3 50     |
|   | b Unfinished (dutiable as manufactures of the component material) . . . . .   |          |          |
| Wines, including cinchona and other medicinal wines:  |   |          |          |
| 1. In bottles:  |   |          |          |
| 725   | a Sparkling . . . . .   | 1 50     | 2 00     |
| 726   | b Other . . . . .   | 0 70     | 1 00     |
| 2. In casks and jars:   |   |          |          |
| 727   | a Of an alcoholic strength not exceeding 21° . . . . .  | 0 34½    | 0 50     |
|   | b Of an alcoholic strength exceeding 21° (dutiable as spirits of a corresponding alcoholic strength, in other receptacles). |          |          |
| [Tare: Casks, 16 ⅔ %]   |   |          |          |
| [Note 1.—At the time of importation wines are ascertained to show a fraction of a degree above 21°, they shall be cleared as if not exceeding 21°, provided it is established, by production of a certificate from the qualified authorities in the country of origin, that such wines did not show more than 21° by Gay-Lussac at the time of export.] |   |          |          |
| [Note 2.—The quantity of wines imported in casks or jars shall be ascertained by weighing the liquid and converting the weight into volume in the manner provided by the Customs Department for the purpose.]   |   |          |          |
| Wine lees liquid (dutiable as wine).  |   |          |          |
| 728   | Tar, pitch, and sludges: . . . . .  | Free.    |          |
| 729   | Locomotives and tenders (cancelled)   |          |          |
| 730   | 1. Railway carriages, motor carriages all kinds and railway inspection cars . . . . .                                       | 12 %     | 18 %     |
| Note.—Motor cars intended for road traffic with seating accommodation for more than four passengers, and freight motors suited for use in time of war, may be admitted by the Customs Department on such conditions as they may impose, on payment of duty at the rate of 5% <i>ad val.</i>   |   |          |          |
| 730b  | Outer covers for rubber tyres for motor cars, all kinds, . . . . .  | 0 30     | 0 40     |
| 731   | 2. Perambulators . . . . .  | 15 %     | 20 %     |
| The minimum duty payable on perambulators shall be kron. 2.50 each for the minimum and kron. 3 for the maximum rate.  |   |          |          |
| 732   | Parts thereof: . . . . .  | 0 25     | 0 30     |
| 733   | 3. Carts, common: . . . . .   |          |          |
| 734   | a Four-wheeled; also hand carts and waggons . . . . .   | 10 00    | 18 00    |
|   | b Two-wheeled; also hand carts and waggons . . . . .  | 5 00     | 6 00     |
| 735   | c Wheelbarrows . . . . .  | 1 50     | 1 80     |
| 736   | 4. Covered waggons, for the delivery of goods, . . . . .  | 40 00    | 48 00    |
| 5. Carriages neither varnished, upholstered nor with leather work:  |   |          |          |
| 737   | a Four-wheeled, covered (landaus and coupés) . . . . .  | 100 00   | 120 00   |
|   | b Four-wheeled, other . . . . .   | 50 00    | 60 00    |
| 739   | c Two-wheeled . . . . .   | 25 00    | 30 00    |
| 6. Carriages, varnished, upholstered or with leather work:  |   |          |          |
| 740   | a Four-wheeled, covered (landaus and coupés) . . . . .  | 250 00   | 300 00   |
|   | b Four-wheeled, other . . . . .   | 100 00   | 120 00   |
| 741   | c Two-wheeled . . . . .   | 50 00    | 60 00    |
| 7. Sledges:   |   |          |          |
| 742   | a Common . . . . .  | 3 00     | 3 60     |
| 744   | b Runners (blades) for sledges and children's sledges . . . . .   | 1 00     | 1 50     |
|   | c Other . . . . .   |          |          |
| 745   | 1. Neither varnished, upholstered nor with leather work . . . . .   | 10 00    | 12 00    |
| 746   | 2. Varnished, upholstered or with leather work . . . . .  | 25 00    | 30 00    |
| 747   | Wax . . . . .   | Free.    |          |
| 748   | Candles, tapers and other manufactured wax not subject to a higher duty . . . . .   | 0 30     | 0 50     |
| 749   | Shuttles, heels, pickers and the like . . . . .   | 0 10     | 0 13     |
| 750   | Eggs . . . . .  | 0 20     | 0 28     |
| Beer of all kinds, such as porter, ale, "Pilsning," "Mumme" &c.:  |   |          |          |
| 751   | In jars . . . . .   | 0 38     | 0 55     |
| 752   | In other recipients [Tare: Casks, 19 %] . . . . .   | 0 33     | 0 45     |
| 753   | Goods not enumerated . . . . .  | 15 %     | 15 %     |

REGULATIONS &c. ADDITIONAL ARTICLES EXEMPT FROM DUTY, TARE ALLOWANCES, STORAGE, TONNAGE AND LIGHTHOUSE DUES, DRAWBACK AND REFUND OF IMPORT DUTIES:

§ 1.—The following duties and dues on goods and vessels shall be collected and paid into the Treasury:

(a) Import duties; (b) storage dues; (c) tonnage and lighthouse dues.

§ 2.—The import duties established in the minimum tariff shall be collected on the pleasure boats enumerated in No. 15, on foreign goods imported into the country for consumption, whether the importation be for account of the State or of private persons, as well as on all goods of national manufacture having enjoyed a drawback on exportation, unless the Department should grant exemption of all or part of the duties.

The maximum tariff shall be applicable to any foreign country not having concluded a Treaty of commerce and navigation with Norway, wherein Norwegian goods and vessels are less favourably treated than the goods and vessels of any other country. The maximum rates shall likewise apply to goods specified in tariffs annexed to treaties concluded with foreign countries and which have ceased to be in force. But the King may if he deems fit, order that the foregoing dispositions are not to be applicable either in whole or in regard to certain imported goods pending the question being submitted to the Storting for its decision. The King may decide under what conditions and for what goods special certificates of origin shall be required to secure the application of the tariff.

In addition to such goods as by special license or permission have been or hereafter may be imported free of duty, the following articles shall be exempt from import duty:

(a) Ship's inventories (except the tackle mentioned in Tariff No. 15), including cabin, galley and similar articles, provided that their quantity and quantity may be considered suitable and that they remain for use on the vessels on which they were imported from foreign countries. The fact that such inventories have been re-exported from the country as transit goods and return in the same vessel in which they were used does not make them liable to duty on re-entry.

(b) Similar inventories (except what come ashore loose or from vessels wrecked on the Norwegian coasts; also such inventories which have belonged to Norwegian vessels wrecked or legally condemned as unseaworthy in foreign countries, after the requisite vouchers have been approved by the Customs Department.

(c) Ship's provisions and other ship's stores brought in ships from foreign countries and remaining on board, provided that they do not exceed what Customs officers have warranted by the size of the vessel, its crew and passengers, and the time it remains in the port of arrival. If the goods and passengers it carries are destined to leave the ports in the country the consumption of the goods free of duty may continue until the vessel arrives at the final place of delivery of the goods and passengers brought from abroad as well as during its stay there. If the vessel thereafter clears for foreign countries, or proceeds to another place in the country without leaving the port, the residue of the provisions and other ship's stores may remain on board for use without payment of duty, provided that they do not exceed what the Customs officers deem justified by the length of the proposed journey and other circumstances. But if the vessel sails for another home port after loading goods in destination of the interior, duty must be paid on the residue, provided it cannot be considered. The same holds good when the crew is paid off, provided the residue be not under lock and seal of the Customs-house.

In regard to provisions on steamships plying between foreign and domestic ports, the rules here given are to be applied with such restrictions as the Customs Department may find necessary to prescribe for preventing possible abuse.

Coffin, tea, sugar, butter of all kinds, meat and bacon, other fresh meat in hermetically closed receptacles, hard bread, plums, rice, semolina and rice flour, salsicci, as well as oils for illuminating and lubricating purposes, withdrawn from the warehouses, may be delivered exempt from duty for use on board vessels proceeding to foreign countries or for the whale, walrus or seal fisheries in the South Sea or in the Arctic Sea, provided always that the Customs officers deem the quantity of such provisions suitable to the requirements of the crew. Other goods may, under like conditions, be delivered on board said vessels for the use of the crew, provided they be dealt with in the same manner as other unenumerated foreign goods, in accordance with § 43, letter c of the Customs Law, and subject to the master affirming in writing that the seals affixed will not be broken until the vessel has left the territorial waters of the country. However, spirits intended for consumption on board Norwegian vessels fishing in the Arctic Sea are not allowed delivery free of duty.

(d) Clothing and travelling effects belonging to passengers, in so far as the Customs officers may deem that their quality and quantity indicate that they are imported for personal use. When such effects are not brought by the passengers themselves they are only admitted free of duty when the Customs officers judge that they are imported for personal use and that they bear their cost having been used.

Clothing and personal effects which have belonged to Norwegian who died abroad, provided that it be proved that said articles have been used.

(e) Implements, carriage and riding equipments, household utensils, furniture and similar articles, when they bear trace of having been used and are imported for the account and use of persons who have resided abroad for at least one year and who have then returned and used them. Other similar effects may likewise be imported free of duty, if they bear testament to persons inhabiting the country.

Other articles having been used may also, with the authorisation of the Customs Administration, be imported free of duty or at a lower rate of duty than that established for goods in general.

(f) Samples, provided they do not appear to be intended for trade (see § 1).

(g) Packages, evidently of the ordinary kind, containing goods on condition that it be not expressly stipulated, at the time of clearance, that they are included in the weight of the goods or dutiable separately, also packages returned to the country after having served for the exportation of goods. Damage shall likewise be considered as packages.

Note.—Herring barrels shall not be entitled to free entry, even when used for packing re-exported goods.

(h) Donations and relief in kind intended for prisoners of war.

(i) The Customs Department may grant free entry to sculptures of any kind, provided to be of artistic value.

§ 3.—Imports from Sweden into Norway are governed by the following special rules:

1. In the conveyance by land between Sweden and Norway to the Eastern District of Vinger and to the Districts further north (except the Eastern District of Vinger) and to the Districts further south (except playing cards, which are subject to stamp and import duties), as well as brandy and spirits, including beverages prepared with alcohol, and wine,





2. Hay, straw, gypsum, fertilizers, and packages in which goods are being exported from the country; donations and relief in kind imported for war prisoners, on importation of these articles.

3. Travelling requisites belonging to and imported by passengers, ship provisions and other articles for use on board the vessel during its proposed voyage, such as coal on steamships, and fishing tackle.

4. Undecked vessels used by Norwegian fishermen in fishing abroad, both on exportation and re-importation.

5. Goods imported on the same voyage by the same vessels which exported them.

The foregoing exemptions shall not apply to barrels and cases for packing herrings.

6. Ores and opatite, on exportation by vessel, shall be liable to a duty (kron. 0.25) per tonne.

7. Foreign vessels and goods imported and exported on them shall be subject to either of higher dues than those imposed on Norwegian vessels and on goods imported or exported on them, unless the King allows the assessment of higher dues on goods or vessels of some foreign nation.

8. When foreign goods, which in accordance with special dispositions have paid no duty or a reduced duty, in certain Custom-houses, are carried over home ports, an import duty or the difference between the duty paid at the shipping port and in the port of arrival shall be collected.

If a product manufactured from foreign material at any place in Norway where imported, either exempt from duty or subject to a reduced duty, is carried to another home port where the material employed in its manufacture is subject to duty or to a higher rate of duty than has been ready paid, the product shall be liable at the port of arrival to the import duty there collected on the material from which it has been manufactured, subject to deduction of the duty which may have been paid at the port of entry.

## IMPORT DUTIES.

## I.—ALIMENTARY PRODUCTS AND ANIMALS.

NOTE.—The figures are given in gold currency: the Customs authorities will be authorized to accept the duties in Polish Marks (złoty), reckoning a gold mark equivalent to three paper marks; i. e. n. m. = not specially mentioned.

| Articles.   |                          | Duties. |
|---|--------------------------|---------|
|   |                          | Marks.  |
| 1. Cereals of every kind in the grain, except rice, peas and beans, except those mentioned under sub-division (5) of No. 5.                                 |                          |         |
| 2 Rice:   |                          | Free.   |
| (1) Shelled.....  | Per 100 kilograms.       | 4 00    |
| (2) Unshelled (in chaff).....   | "                        | 2 00    |
| NOTE.—Shelled rice containing a maximum of 5% of the whole grains of rice, for the manufacture of starch, in accordance with the order of the Treasury..... |                          |         |
|   | Per 100 kilograms.       | 70 00   |
| 3 Flour, malt and groats of all kinds (except potato flour):  |                          |         |
| (1) Flour of all kinds.....   | "                        | 5 00    |
| (2) Groats prepared by a single mechanical process only (peeling or breaking).....  | Per 100 kilograms, gross | 10 00   |
| (3) Groats, other than those specified in previous sub-division (2).....  | Per 100 kilograms, gross | 6 00    |
| (4) Malt of every quality.....  | "                        | 3 00    |
| NOTE.—The goods mentioned in Art. 3, done up in small packets for consumption are charged an additional duty of 10%.  |                          |         |
| 4 Potato flour and starch of all kinds; vermicelli and macaroni; arrowroot; dextrine; sago; almond bran, unscented:   |                          |         |
| (1) Potato flour and starch of every kind.....  | Per 100 kilograms, gross | 20 00   |
| (2) Vermicelli, macaroni, arrowroot, dextrine, sago, bran of almonds (unscented).....   | Per 100 kilograms, gross | 28 00   |
| NOTE.—The aforesaid goods, imported in packets, etc., pay (including weight of packing) Per 100 kilograms.  |                          |         |
|   | "                        | 35 00   |
| 5 Vegetables and roots:   |                          |         |
| (1) Fresh:  |                          |         |
| (a) Potatoes, beetroot for cattle and for sugar, chicory, turnips, carrots and cabbages.....  | "                        | Free    |
| (b) Not mentioned separately.....   | Per 100 kilograms, gross | 4 00    |
| (2) Pickled and salted, of every kind, not hermetically sealed.....   | "                        | 5 50    |
| (3) Dried, except those specially mentioned.....  | Per 100 kilograms, gross | 20 00   |
| (4) Chicory roots, dried, unscented.....  | Per 100 kilograms, gross | 10 00   |
| (5) (a) Artichokes, asparagus, cauliflower and brussels sprouts, green peas, green beans, green french beans, salad, spinach, fresh or dried.....           | Per 100 kilograms, gross | 20 00   |
| (b) Gourds and pumpkins, fresh.....   | Per 100 kilograms, gross | 10 00   |
| 6 Fruit and berries:  |                          |         |
| (1) Fruit and berries, fresh, salted, bottled of every kind, except those mentioned separately.....   | Per 100 kilograms, gross | 12 00   |
| (2) (a) Lemons.....   | "                        | 7 00    |
| (b) Oranges and tangerines, fresh.....  | "                        | 7 00    |
| (3) Lemon and orange peel of every kind, dried or salted.....   | Per 100 kilograms, gross | 15 00   |
| (4) Fresh grapes.....   | "                        | 15 00   |
| 7 Dried fruit and berries of every kind, not sugared:   |                          |         |
| (a) Plums, packed in large quantities.....  | Per 100 kilograms.       | 4 00    |
| (b) Figs, dates, plums, coriander, etc.....   | "                        | 10 00   |
| NOTE.—All fresh fruit and berries in small packets for consumption, including packing.....  |                          |         |
|   | Per 100 kilograms.       | 40 00   |
| 8 Dried potatoes, cuttings, ground or unground.....   | Per 100 kilograms, gross | 4 00    |
| 9 Capers, olives (green or black), dried, salted, or in oil, in barrels, baskets and vessels, not hermetically sealed.....                                  | Per 100 kilograms, gross | 60 00   |

An exception to these rules is made in case of grain brought home from places in the province of Finnmark by fishermen in the boats which they use at the fisheries.

12.—On compliance with the special regulations established to this effect by the Customs, import duty shall be refunded for samples which are re-exported in the same condition as when imported, for which proviso was made on their importation. The Customs Department can also grant the refundment of import duty collected on raw and other materials which after having been worked up are exported abroad or used as ship's stores, and also upon accessory articles employed in the manufacture of products exported to foreign countries or used as ship's stores, and, if occasion requires, on other duty-paid goods when re-exported in an unchanged condition.

In special cases the Customs Department may allow goods sent abroad from Norway for further improvement, working up or repair, and subsequently re-imported into Norway, to pay only 15% of the increased value due to the improvement effected abroad or, according to circumstances, admit them free of duty.

Inland ship-building yards shall be granted, in accordance with further decisions of the Customs department, the following allowances in respect of the construction of new vessels, or of repairing, cleaning or rebuilding older vessels, or repairing or replacing certain parts of same.

(a) For building new ships 2% of the selling price of the vessel in respect of steamers of over 300 tons gross register, and 1% of the selling price in respect of smaller steamers and sailing vessels, provided their tonnage, gross register, is not less than 50 tons, this allowance, however, to be reduced by one third in respect of steamers whose main engines and main boilers are fitted abroad.

(b) For repairs &c. to other ships, 1% of the cost of repairs deducting cost of docking or lifting on to a ship, for ships of over 300 tons gross register, but only of the amount which after making the deductions above mentioned is in excess of 1,000 kroner.

## POLAND

| No.  | Articles.  | Duties.                         |
|--|--|---------------------------------|
|  |  | Marks.                          |
| 10   | Aniseed, caraway, coriander, nutmeg dried small oranges<br>Per 100 kilograms.  | 15 00                           |
| 11   | Nuts:  |                                 |
| (1)  | Nuts of every kind, n.s.m., coco-nuts, chestnuts and Chinese earth nuts.....   | Per 100 kilograms. 10 00        |
| (2)  | Almonds and pistachio nuts.....  | 20 00                           |
| 12   | Mustard, dried, ground, not prepared:  |                                 |
| (1)  | Imported in kegs or other large receptacles.....   | Per 100 kilograms. 2 00         |
| (2)  | Imported in small vessels destined for consumption.....  | Per 100 kilograms. 15 00        |
| 13   | Pasties and all condiments for food, i.e., mustard sauce, pickles, capers, olives (green and black), vegetables and fruit in vinegar, oil or otherwise prepared, in vessels hermetically sealed, with the exception of those mentioned in Art. 24; extracts and meat preparations, peppine and all preserves, n.s.m., including weight of package..... | Per 100 kilograms. 130 00       |
| NOTE 1.—Art. 13 includes also capers, olives, cucumbers, and other pickles in vinegar, the weight of the packing being included in the dutiable weight.  |  |                                 |
| NOTE 2.—All food condiments under this article contained in porcelain, painted or otherwise decorated bottles or jars, are charged duty according to their net weight, and bottles or jars according to their material. See Art. 76. |  |                                 |
| NOTE 3.—Pickled meat in hermetically-sealed tins. See Art. 34.   |  |                                 |
| 14   | Mushrooms:   |                                 |
| (1)  | Fresh or dried of every kind, n.s.m., in par. 2 of this article.....   | Per 100 kilograms. 11 00        |
| (2)  | Truffles, fresh and dried; also mushrooms in vinegar, oil and salt water, including the weight of inner packing.....   | Per 100 kilograms. 215 00       |
| 15   | Spice:   |                                 |
| (1)  | Vanilla and saffron.....   | 430 00                          |
| (2)  | Cardamoms, nutmegs, mace, cinnamon, pepper, ginger, marjoram, bay leaves and all other spices, n.s.m., including weight of package.....  | Per 100 kilograms. 70 00        |
| NOTE 1.—All spices broken or powdered are charged under this article with an additional 50%.   |  |                                 |
| NOTE 2.—All spices in small tins and other packets, including the weight of the package.   |  |                                 |
| NOTE 3.—As regards Nos. 1 and 2 spices for the making of ether oil must have a special permit from the Treasury and from the Ministry of Trade and Industry.....   |  |                                 |
| 16   | Laurel berries.....  | Free. 13 00                     |
| NOTE.—Crushed, with additional duty of 50%.  |  |                                 |
| 17   | Chicory, acorns and all substitutes of coffee:   |                                 |
| (a)  | Dried, acorns.....   | Per 100 kilograms. 15 00        |
| (b)  | Chicory and burned acorns.....   | Per 100 kilograms. 20 00        |
| (c)  | All kinds of coffee substitutes, in tablets or berries, not containing red coffee.....   | Per 100 kilograms. 40 00        |
| 18   | Coffee:  |                                 |
| (1)  | Fresh, in berries.....   | 25 00                           |
| (2)  | Roasted, in berries or ground.....   | 40 00                           |
| (3)  | All kinds of coffee substitutes, ground or crushed, with inner packing.....  | Per 100 kilograms. 65 00        |
| 19   | Cocoa in the bean and cocoa husks:   |                                 |
| (1)  | Fresh.....   | 10 00                           |
| (2)  | Roasted.....   | 25 00                           |
| (3)  | Cocoa husks.....   | 20 00                           |
| 20   | Tea:   |                                 |
| (1)  | All kinds, n.s.m., in par. 2, Art. 2.....  | 120 00                          |
| (2)  | In tablets, black and green.....   | Per 100 kilograms, gross 140 00 |
| 21   | Tobacco:   |                                 |
| (1)  | Tobacco in leaves and plants, with or without stalks.....  | Per 100 kilograms. 170 00       |
| (2)  | Snuff.....   | 270 00                          |
| (3)  | Tobacco, finely cut for pipes, and other kinds of tobacco.....   | Per 100 kilograms. 330 00       |

| I. ALIMENTARY PRODUCTS AND ANIMALS—continued.  |  | Duties.  |
|--|--|----------|
| Nos.   | Articles.  | Marks.   |
| (4)  | Cigars, cigarettes (tobacco, cut, rolled, in leaves) Per 100 kilograms.  | 830 00   |
| (5)  | Tobacco, thinly cut for cigarettes. " " " "  | 1,000 00 |
| (6)  | Cigarettes. " " " "  | 1,000 00 |
| 32   | Sugar  |          |
| (1)  | Raw, all kinds, crushed or ground, not containing pieces. " " " " Per 100 kilograms.   | 35 00    |
| (2)  | Refined, molasses, sugar, in lumps and candied, in lumps or pieces. " " " " Per 100 kilograms.   | 45 00    |
| 33   | Honey, in combs and liquid, potato syrup of all kinds, starch or grape sugar <i>en masse</i> , sugar for colouring drinks, malt, extract of malt. " " " " Per 100 kilograms. | 24 00    |
| 34   | All manufactured sweets, as well as prepared fruits and berries:   |          |
| (1)  | Cocoa, in powder, unsweetened, including the weight of inner packing. " " " " Per 100 kilograms.   | 45 00    |
| (2)  | Sweets, jams, jelly, sweetened pastilles, fruit in liquor, arrack and cognac, chocolate, and cocoa with weight of inner package. " " " " Per 100 kilograms.                  | 110 00   |
| NOTE.—The goods in this article are also charged the 70 % tax on sugar.  |  |          |
| (3)  | Compoté fruit and berry juice and syrups and liquid refined sugar, with weight of inner packing. " " " " Per 100 kilograms.  | 125 00   |
| (4)  | Turkish sweets, gingerbread, sugar-cakes, wafers, with weight of inner package. " " " " Per 100 kilograms.   | 125 00   |
| (5)  | Condensed milk, dried milk, sweetened or unsweetened, marmalades and jams, with weight of inner packages. " " " " Per 100 kilograms.   | 40 00    |
| 25   | Yeast of all kinds:  |          |
| (1)  | (a) Crushed. " " " " " "   | 30 00    |
| (2)  | (b) Dried. " " " " " "   | 190 00   |
| (3)  | (c) Liquid. " " " " " "  | 17 00    |
| (4)  | Home-made, by special permission of the Treasury   | Free     |
| 26   | Malt and malt extract:   |          |
| (1)  | Malt. " " " " " " Per 100 kilograms.   | 135 00   |
| (2)  | " extract and malt flour. " " " " " " " "  | 600 00   |
| 27   | Arrack, rum, cognac and other spirits, spirits of wine, fresh and refined, of every strength, liqueurs, fruit wines:   |          |
| (1)  | Arrack, rum, cognac, sloe gin and brandy, of every strength, liqueurs:   |          |
| (a)  | In casks and flasks, with their weight. " " " " " " Per 100 kilograms.   | 150 00   |
| (b)  | " bottles, also liqueurs, essences and fruit with alcohol, in packets of every kind and weight of package. " " " " " " Per 100 kilograms.                                    | 600 00   |
| (2)  | Spirits of wine, raw and refined:  |          |
| (a)  | In casks, with their weight. " " " " " " " "   | 110 00   |
| (b)  | " bottles and packages of every kind, with packing. " " " " " " " " Per 100 kilograms.   | 135 00   |
| (3)  | Methylated spirits, liquid and solid, with weight of package. " " " " " " " " Per 100 kilograms.   | 50 00    |
| (4)  | Methylated spirits for technical use, by permission of the Minister of Finance. " " " " " " " "  | Free     |
| 28   | Wine made from grapes, fruit or berries:   |          |
| (1)  | Of all kinds in casks:   |          |
| (a)  | Containing 16% alcohol and weight of cask. " " " " " " Per 100 kilograms.  | 120 00   |
| (b)  | " " 16 to 25% alcohol and weight of cask. " " " " " " Per 100 kilograms.   | 300 00   |
| (2)  | Wine in bottles:   |          |
| (a)  | Non sparkling, containing not more than 25% alcohol and weight of bottles. " " " " " " Per 100 kilograms.  | 600 00   |
| (b)  | Sparkling of every kind and with weight of bottles. " " " " " " " " Per 100 kilograms.   | 2,500 00 |
| NOTE 1.—The duty on wine carried in railway tanks is reckoned according to the real weight of the wine with the addition of 2%.                            |  |          |
| NOTE 2.—Wine containing more than 25% alcohol, according to article 27.  |  |          |
| NOTE 3.—Wine mixed with salt for the manufacture of cognac containing from 3 to 25% alcohol, by permission of the Treasury. " " " " " " Per 100 kilograms. |  | 20 00    |
| 29   | Mead, porter and beer of every kind:   |          |
| (1)  | In casks and casks, including their weight. " " " " " " Per 100 kilograms.   | 50 00    |
| (3)  | In bottles and flasks, including their weight. " " " " " " Per 100 kilograms.  | 100 00   |
| 30   | Vinegar of every kind, except toilet vinegar:  |          |
| (1)  | In casks, including their weight. " " " " " " Per 100 kilograms.   | 17 00    |
| (2)  | " other vessels. " " " " " " " "   | 50 00    |
| NOTE.—Vinegar is considered as such if it contains not more than 8% of acid; stronger concentrated liquids are charged duty as acetic acid.                |  |          |
| 31   |  |          |
| 32   | Mineral waters, artificial and natural, including weight of vessel. " " " " " " Per 100 kilograms.   | 50 00    |
| NOTE.—Medical natural mineral waters, of special kind, with the weight of container. " " " " " " Per 100 kilograms.  |  | 5 00     |
| 33   | Kitchen salt of every kind. " " " " " " " "  | Free     |
| 34   | Meat, ham, smoked and dried, and:  |          |
| (1)  | Meat, fresh, salted or frozen. " " " " " " " "   | Free     |
| (2)  | " dried, smoked or pickled. " " " " " " Per 100 kilograms.   | 20 00    |
| (3)  | Game and birds. " " " " " " " "  | 80 00    |
| 35   | Cheese:  |          |
| (1)  | Special kinds, packed in wood, tin &c. including weight of packing. " " " " " " Per 100 kilograms.   | 120 00   |
| (2)  | Other. " " " " " " " " Per 100 kilograms.  | 40 00    |
| (3)  | Milk cheese, mature, and unfermented. " " " " " " " "  | Free     |
| (4)  | Albaten, casen, &c. " " " " " " Per 100 kilograms.   | 7 00     |
| 36   | Cows' and sheep' milk. " " " " " " " "   | 10 00    |
| 37   | Fish and eclair:   |          |
| (1)  | Fresh fish, dew and alive:   |          |
| (a)  | Salmon, turbot, sole, sika, trout, smoked, dried or salted. " " " " " " Per 100 kilograms.   | 120 00   |
| (b)  | Carp. " " " " " " " "  | 13 00    |
| (c)  | Other fresh fish. " " " " " " " "  | 10 00    |

| Nos.   | Articles.   | Duties.  |
|--|---|----------|
|  |   | Marks.   |
| (d)  | Fish for breeding purposes, spawn for breeding purposes (by permission of the Treasury and Ministry of Trade and Industry). " " " " " "   | Free     |
| (2)  | Fish, smoked, dried, in oil and stuffed. " " " " " " Per 100 kilograms.   | 120 00   |
| (3)  | " " " " except where specially mentioned. " " " " " " Per 100 kilograms.  | 20 00    |
| (4)  | Herrings:   |          |
| (a)  | Salted. " " " " " " " "   | Free     |
| (b)  | Smoke-dried. " " " " " " " " Per 100 kilograms.   | 7 00     |
| (5)  | Caviar. " " " " " " " " Per 100 kilograms.  | 1,000 00 |
| NOTE.—All fresh fish brought in boats by fishermen.  |   |          |
| 38   | Oysters, lobsters, crabs, cray-fish, snails, &c., salted, smoke-dried, in hermetically sealed tins. " " " " " " Per 100 kilograms.  | 750 00   |
| 39   | Certain goods for consumption and fodder for animals:   |          |
| (a)  | Food, n.s.m. " " " " " " Per 100 kilograms.   | 2 40     |
| (b)  | Special fodder for cattle, blused cake and bran of all kinds. " " " " " " " "   | Free     |
| NOTE.—Fodder for cattle from refuse and by-products, by permission of the Treasury and Ministry for Agriculture. |   |          |
| 40   | Animals: household, cattle, horses and all others, n.s.m.   | Free     |
| NOTE.—Dogs, except sheep and police dogs. " " " " " " " "  |   | 10 00    |
| II.—ANIMAL PRODUCTS AND MANUFACTURES THEREFROM.  |   |          |
| 41   | Manure, bones, raw and prepared:  |          |
| (1)  | Natural manure (guano), all raw bones, except those specially mentioned, Thomas manure, unground, phosphorus, unground. " " " " " "   | Free     |
| (2)  | Ditto, ground. " " " " " " " "  | "        |
| (3)  | Bones, steeped in brisolate, fertilising compositions and mixtures of every kind. " " " " " " Per 100 kilograms.  | 0 50     |
| (4)  | Burnt bones and bone ash. " " " " " " " "   | 1 25     |
| (5)  | Mineral superphosphates. " " " " " " " "  | 1 00     |
| 42   | All soot. " " " " " " " "   | 4 00     |
| 43   | Glue:   |          |
| (1)  | (a) Fish glue of every kind. " " " " " " " "  | 8 00     |
| (b)  | Gelatine of all kinds, dressing for materials and mixtures of gelatine and glycerine (elastic glue). " " " " " " Per 100 kilograms.   | 75 00    |
| (2)  | From the bones of animals and refuse, cobbler's and joiners' glue. " " " " " " Per 100 kilograms.   | 26 00    |
| 44   | Horns of all kinds and hoofs, also other unspecified parts of animals:  |          |
| (1)  | Of all kinds. " " " " " " " "   | Free     |
| (2)  | When used medicinally. " " " " " " " "  | 900 00   |
| (3)  | Raw materials, in a separate article, by permission of the Treasury and the Ministry of Public Health   | Free     |
| 45   | Hair and bear bristles, raw and manufactured:   |          |
| (1)  | Human hair. " " " " " " " " Per 100 kilograms.  | 40 00    |
| (2)  | All other kinds. " " " " " " " " " "  | Free     |
| (3)  | Bear bristles. " " " " " " " " " "  | "        |
| 46   | Manufactures from hair and bear bristles:   |          |
| (1)  | From human hair. " " " " " " " " Per 100 kilograms.   | 350 00   |
| (2)  | From other hair and bear bristles:  |          |
| (a)  | Brushes for household use, mounted in wood, metal, material, unpolished and unvarnished. " " " " " " Per 100 kilograms.   | 100 00   |
| (b)  | Ditto, polished and varnished. " " " " " " " "  | 100 00   |
| (c)  | Technical brushes, such as cylinders &c.: " " " " " " " "   |          |
| i.   | Polished. " " " " " " " " Per 100 kilograms.  | 50 00    |
| ii.  | Unpolished. " " " " " " " " " "   | 35 00    |
| 47   | Down and feathers, except those specially mentioned:  |          |
| (1)  | Feathers. " " " " " " " " Per 100 kilograms.  | 10 00    |
| (2)  | Down. " " " " " " " " " " Per 100 kilograms.  | 50 00    |
| 48   | Pillows, feather beds and mattresses:   |          |
| (1)  | Stuffed with feathers and down. " " " " " " " "   | 90 00    |
| (2)  | " " " " " " " " " " " " " "   | 49 00    |
| (3)  | " " " " " " " " " " " " " " " "   | 17 00    |
| 49   | Whalebone in raw plates, strips and bones and of horn:  |          |
| (1)  | Raw whalebone. " " " " " " " " Per 100 kilograms.   | 80 00    |
| (2)  | Plates and strips of whalebone and raw hoofs. " " " " " " " "   | 80 00    |
| (3)  | Ditto, polished and ground, covered with paper or textile material, except silk. " " " " " " Per 100 kilograms.   | 200 00   |
| NOTE.—Plates and strips, covered with skin or silk material are charged an additional 25 % duty.                 |   |          |
| 50   | Sponges. " " " " " " " " " " Per 100 kilograms.   | 40 00    |
| 51   | Animal fats and oils:   |          |
| (1)  | Animal fat raw, except that specially mentioned. " " " " " " " " Per 100 kilograms.   |          |
| (2)  | (a) All oil, whale, oil, bone-oil &c., fish oil, sperm oil, in unrefined state. " " " " " " Per 100 kilograms.  | 9 00     |
| (3)  | " oil refined, melted, manufactured. " " " " " " " "  | 12 00    |
| (4)  | Fat for tanning purposes, oleine, oleic acid. " " " " " " " "   | 15 00    |
| (5)  | Refined spermaceti, palm oil, stearine. " " " " " " " "   | "        |
| (6)  | All oil produced from animals (from bones, spermaceti, lanoline, margarine &c.) except where specially mentioned. " " " " " " Per 100 kilograms.  | 50 00    |
| 52   | Wax:  |          |
| (1)  | Ozocerite, and wax used for the grafting of trees. " " " " " " Per 100 kilograms.   | 10 00    |
| (2)  | Bee-wax and all wax from plants. " " " " " " " "  | 27 00    |
| (3)  | Paraffin, vaseline (except refined without taste or smell). " " " " " " Per 100 kilograms.  | 30 00    |
| (4)  | Ceresin, refined. " " " " " " " " " "   | 45 00    |
| (5)  | Bituminous wax from coal. " " " " " " " "   | Free     |
| NOTE.—Bituminous shells, stones and earths. " " " " " " " "  |   |          |
| 53   | All candles, torches, lamp wicks, with or without metal bands. " " " " " " Per 100 kilograms.   | 40 00    |
| 54   | Raw untanned skins, pieces or whole. " " " " " " " "  | "        |
| 55   | Hides, tanned and half tanned, whole, in hulvas or in pieces:   |          |
| (1)  | Outside soft skins, finished or unfinished, but polished of cattle, horses, calves, sheep and goats, as well as whole pieces in black or natural colour, raw box-calf, parchments, black and coloured, smooth and stamped. " " " " " " Per 100 kilograms. | 170 00   |



| Articles.  |                   | Duties.<br>Marks. | Nos.   | Articles.  |                   | Duties.<br>Marks. |
|--|-------------------|-------------------|--|--|-------------------|-------------------|
| (2) Hides, less than 1 kilogram, in weight in pieces, e.g. deskins, wild goats' skin, real and imitation chamois, black or coloured, shiny skins, skins for gloves, shiny or chamois;                  |                   |                   | 59   | Coopers' and carpenters' goods   |                   |                   |
| (a) All skins for fancy goods, stamped skins for hats and belts, morocco and lacquered   | Per 100 kilograms | 650 00            | (1)  | Carpenters' goods, shingles, smooth and mortised   | Per 100 kilograms | 6 50              |
| (b) Polished hides, box calf, mind box, black or coloured, pig-skin, coloured chamois leather for furniture and automobiles, stamped, elkhide and reindeer, also coloured hides                        | Per 100 kilograms | 400 00            | (2)  | Shavings from all kinds of wood  |                   | 6 00              |
| (3) Hard hides for soles of boots, whole or in halves, also raw aluminous hides, whole or in halves  | Per 100 kilograms | 120 00            | (3)  | Coopers' manufactures  |                   | 9 00              |
| (4) Sole and belt hides in pieces and block, also straps and belts cut from raw aluminous hides  | Per 100 kilograms | 135 00            | (4)  | Mortised staves  |                   | 8 00              |
| (5) All hides, n.s.m., e.g. crocodile, shark &c  | Per 100 kilograms | 700 00            | 60   | Manufactures from cork wood  |                   |                   |
| <b>Furs:</b>   |                   |                   | (1)  | Slabs and pieces   |                   | 20 00             |
| (1) All raw undressed fur  |                   | —                 | (2)  | Corks for bottles, bungs and every other article   | Per 100 kilograms | 35 00             |
| (2) Dressed fur, dyed or undyed:   |                   |                   | (3)  | Goods made from pieces of cork with materials  | Per 100 kilograms | 30 00             |
| (a) Sealskins and black fox, blue fox, chinchilla, sable, red seal, ermine   | Per 100 kilograms | 2,500 00          | 61   | Wooden goods, n.s.m.   |                   |                   |
| (b) Marten, american elk, american seal, civet, skunk  | Per 100 kilograms | 1,000 00          | (1)  | Glued veneers of every thickness and all kinds   | Per 100 kilograms | 10 00             |
| (3) Dressed furs, undyed:  |                   |                   | (b)  | Nails and pegs   |                   | 30 00             |
| (a) Opossum, marmot, polecat, squirrel, lynx, bear, wolf, seal, grey squirrel, musk, rabbit, goat, llama, fox, lamb, hare and cat  | Per 100 kilograms | 200 00            | (c)  | Turners' and carpenters' goods made of wood  |                   |                   |
| (b) Sheep and large goats' skins   |                   | 40 00             | (d)  | Turners' and carpenters' goods made from wood not mentioned in Art. 58, paragraph 1, unpolished, unvarnished, without veneer   | Per 100 kilograms | 35 00             |
| (4) Furs, dressed and dyed:  |                   |                   | (e)  | Turners' and carpenters' goods made from wood not mentioned in Art. 58, paragraph 1, unpolished and unvarnished, carpenters' and turners' manufactures of every kind of wood, polished, varnished, inlaid, in one or various colours (without designs)   | Per 100 kilograms | 85 00             |
| (a) Sheep and large goats' skins   |                   | 70 00             | (2)  | Bentwood furniture, inlaid or not, rough or polished, not upholstered or with raw-plating; parts of bentwood furniture, also inlaid wares, rough or polished and varnished without design  | Per 100 kilograms | 40 00             |
| (b) American opossum, caracul, cat, grey squirrel, fox, otter, musk, marmot, rabbit, hare, wolf  | Per 100 kilograms | 500 00            | <b>NOTE 1.</b> Bentwood furniture and its parts, also veneered goods with ornamentation and designs are charged duty according to Art. 61, paragraph 1.  |  |                   |                   |
| (5) All furs, n. s. m.:  |                   |                   | <b>NOTE 2.</b> —Furriers' small goods of all kinds of wood, n.s.m., weighing not more than 400 grammes are charged according to paragraph 1 (d) of Art. 61.  |  |                   |                   |
| (a) Dressed and dyed   |                   | 800 00            | <b>NOTE 3.</b> —Wooden parts of apparatus, wooden machines, except those mentioned in Arts. 46 and 64, which can be considered as belonging to   |  |                   |                   |
| (b) " but not dyed   |                   | 330 00            | (a)  | Paragraph 1 of this Art. 61  | Per 100 kilograms | 35 00             |
| (6) Pieces of skin are charged the same duty with the addition of 50 %   |                   |                   | (b)  | All others:  |                   |                   |
| (7) Fur sacks, made up of small skins are charged duty as for whole skins  |                   |                   | i.   | Polished and lacquered   |                   | 50 00             |
| <b>Leather goods:</b>  |                   |                   | ii.  | Upholstered and inlaid   |                   | 80 00             |
| (1) All boots, except where specified separately:  |                   |                   | (3)  | Goods made of carved wood, except those mentioned in Art. 61, paragraph 4, turners' and carpenters' manufactures with designs and ornamentations   | Per 100 kilograms | 160 00            |
| (a) Weighing more than 2,000 grammes per pair  | Per 100 kilograms | 150 00            | <b>NOTE 1.</b> —All goods of stamped felt, papier mâché, carton pierre, except those coming under Art. 177, paragraph 4, as well as of various non-metallic materials, painted wooden goods or ornamented with poker-work and plastered "en relief" belong to this category if they can be considered as carved or turned goods. |  |                   |                   |
| (b) " from 1,000 to 2,000 grammes per pair   | Per 100 kilograms | 330 00            | <b>NOTE 2.</b> —Drawings, pictures, engravings, done by hand on paper or material in frames of material mentioned in Art. 61 are charged duty according to Art. 61, paragraph 3.   |  |                   |                   |
| (c) " 600 to 1,000 grammes per pair  | Per 100 kilograms | 500 00            | (4)  | Carpenters' turned goods, sculpture with ornamentation of copper, copper-alloy, and other materials, with engraving or wooden inlaying (except parquet), copper, steel, mother-of-pearl, ivory, tortoise-shell, &c, except articles weighing less than 1 to 2 kilograms (coming under Art. 215)  | Per 100 kilograms | 270 00            |
| (2) Patent leather boots and shoes, boots and shoes with silk uppers, finished and half finished, and those that weigh less than 600 grammes per pair  | Per 100 kilograms | 850 00            | <b>NOTE 1.</b> —Under ornamentation of copper or copper-alloy is included chaps, rings, bells, &c.   |  |                   |                   |
| <b>NOTE.</b> —With leather uppers  |                   | 730 00            | <b>NOTE 2.</b> —Goods mentioned in Art. 61, paragraph 1, c, d and paragraphs 2, 3, 4 partly upholstered in material, leather or its imitation, also straw-plaited, are charged duty according to the respective categories with the addition of 40%.   |  |                   |                   |
| (3) Leather goods of all kinds, leather ponches, fancy goods, such as bags, purses, cigar cases, pocket books, note-books, bindings, also breeches, waistcoats, jackets of all kinds of tanned leather | Per 100 kilograms | 1,200 00          | (5)  | Soft furniture, wholly upholstered in cloth or other material, leather, &c.  | Per 100 kilograms | 400 00            |
| <b>NOTE.</b> —Leather cut but not sewn, as in Par. 3   |                   | 800 00            | 62   | Plants and their parts n.s.m.  |                   |                   |
| (4) (a) Saddlers' goods, trunks, hunting bags of leather or thick chamois material or linen, whips, hunting crops &c   | Per 130 kilograms | 330 00            | (1)  | Hay of all kinds and unleached straw, cut straw and bran   | Per 100 kilograms |                   |
| (b) Finished driving belts   |                   | 230 00            | (2)  | Parts of plants in their natural state n.s.m.  |                   |                   |
| (c) " " " " " "  |                   | 170 00            | (3)  | (a) Seeds, not separately specified, shelled apricot and peach stones  | Per 100 kilograms | 2 00              |
| (5) Harness:   |                   |                   | (b)  | Seeds for forest trees   | Per 100 kilograms | 3 50              |
| (a) Ordinary   |                   | 150 00            | (c)  | Vegetable and garden seeds:  |                   |                   |
| (b) All other goods  |                   | 330 00            | i.   | In packets, wholesale  |                   | 100 00            |
| <b>NOTE.</b> —Leather goods with gold or silver mountings or of any material mentioned in Art. 215, Par. 1 are charged duty under that article.  |                   |                   | ii.  | " retail   |                   | 200 00            |
| <b>III.—WOOD AND WOODEN GOODS.</b>   |                   |                   | (4)  | Living plants, medicinal plants and their parts, materials for basket making, &c, such as straw, rushes and other similar material, dyed, bleached, and otherwise prepared   | Per 100 kilograms | 4 00              |
| <b>Wood:</b>   |                   |                   | (5)  | Onions, roots, flower bulbs  |                   | 50 00             |
| (1) Birch, beech, elm, oak, pine, willow, lime, maple, larch, alder, aspen, fir, pine, poplar, ash   |                   |                   | (6)  | Cut flowers, fresh and dry leaves, bouquets, wreaths of flowers, leaves or other parts of plants   | Per 100 kilograms | 300 00            |
| (a) In bundles and splinters, brushwood &c   | Per 100 kilograms |                   | 63   | Tulstie for carding  |                   | Free              |
| (b) Beams, logs, props   |                   | —                 | 64   | Wickerwork   |                   |                   |
| (c) Trunks, blocks   | Per 100 kilograms | —                 | (1)  | Ordinary baskets for linen, clothes, packing and carrying all kinds of articles made from split, bark, unsplit twigs and rushes and from all ordinary common material, plaited goods, common brooms  |                   | 14 00             |
| (d) Hewn or sawn for planks or boards  |                   | —                 | (a)  | Unpainted  | Per 100 kilograms | 28 00             |
| (e) Planks and laths (from 5 cm. to 10 cm., thickness inclusive) unhewn, except beech  | Per 100 kilograms | 40 00             | (b)  | Painted or polished  |                   | 28 00             |
| <b>NOTE.</b> —In cases of difficulty in weighing, the weight is determined on the basis of 600 kilograms per cubic metre.  |                   | 1 30              | (2)  | All kinds of baskets, except those mentioned in paragraph 1, plaited goods, plaited from split twigs, rods, grass, straw and palm leaves, except those specially mentioned and articles used for gardening, household use, e.g., various furniture frames, cases, baskets for flowers, garden arbors, benches for carriages, &c, parts of other articles, painted or unpainted |                   |                   |
| (2) All wood, except that specified in paragraph 1 in the form of beams, trunks, planks, blocks, props, logs, rods, also laths of all kinds of impregnated wood  | Per 100 kilograms | 2 00              |  |  |                   |                   |
| <b>NOTE.</b> —Planned wood, mentioned in Art. 58, paragraph 1, is charged under Art. 59, paragraph 1. Planned wood under paragraph 2 is charged under Art. 61.   |                   |                   |  |  |                   |                   |
| (3) Wood for inlaying and veneering, raw-glued, not thicker than 3 cms, also planned wood  | Per 100 kilograms | 17 00             |  |  |                   |                   |
| (4) Bark of cork-oak trees:  |                   |                   |  |  |                   |                   |
| (a) Rough  |                   | Free              |  |  |                   |                   |
| (b) In sawdust or powder   |                   | 4 00              |  |  |                   |                   |
| <b>NOTE.</b> —Wood for dyeing purposes according to Art. 126, paragraph 1.   |                   |                   |  |  |                   |                   |
| (b) Beech, in laths for furniture  |                   |                   |  |  |                   |                   |
| (a) Rough, unturned  | Per 100 kilograms | —                 |  |  |                   |                   |
| (b) Turned   |                   | 70 00             |  |  |                   |                   |



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## V. COMBUSTIBLES, ASPHALT, TAR AND THEIR PRODUCTS—cont.

| Nos.  | Articles.          | Duties, Marks. |
|---|--------------------|----------------|
| (2) Unclean borle acid.....   | Per 100 kilograms. | 3 50           |
| (3) Cleansed borax in crystals, pulverized and anhydrous.....   | Per 100 kilograms. | 17 00          |
| (4) Cleansed borle acid.....  | "                  | 45 00          |
| (5) Hyperboric acid, sodic salt of hyperboric acid ..   | Per 100 kilograms. | 100 00         |
| 94 Magnesite and tale, talcum:  |                    |                |
| (1) Original in pieces also burnt .....   | Free               |                |
| (2) " pulverized.....   | Per 100 kilograms. | 2 00           |
| 95 Tartar (cream of tartar), liuestone, calcium, tartaric acid, citric line:  |                    |                |
| (1) Raw, uncleaned, unpurified .....  | Free               |                |
| (2) Half cleaned, not pulverized, in its elementary colour.....   | Per 100 kilograms. | 5 00           |
| 96 Heavy spar, baryta, witherite:   |                    |                |
| (1) Baryta, original in pieces.....   | Free               |                |
| (2) Ditto, ground .....   | Per 100 kilograms. | 2 00           |
| (3) Barite, carium sulphate, fixed white boron carbon, chemically precipitated .....  | Per 100 kilograms. | 10 00          |
| 97 Strontianite, strontium carbon, celestine strantium, sulphate in pieces and powder .....   | Free               |                |
| 98 Compounds of ammonia, raw and unpurified:  |                    |                |
| (1) Ammonia chloride, sal ammoniac, ammonium carbon .....   | Per 100 kilograms. | 30 00          |
| (2) Nitric acid ammonium, ammonium azote, liquid ammonium, cyanous and sulphurous ammonium ..   | Per 100 kilograms. | 30 00          |
| (3) Ammonium sulphate .....   | Per 100 kilograms. | 10 00          |
| NOTE.—Nitric acid ammonium for agricultural purposes, with a special permission in each case of the Treasury after agreement with the Ministry of Agriculture ..... |                    |                |
| 99 Metallic arsenic, white arsenic, anhydrous, yellow, arsenic triarsenide and red disulphide .....   | Per 100 kilograms. | 2 00           |
| 100 Ferro-cyanides and chromates, salts:  |                    |                |
| (1) Gas-wash, Lux, Lahnings, &c., containing brimstone and cyanite .....  | Free               |                |
| (2) Ferro-cyanides, red and yellow .....  | Per 100 kilograms. | 20 00          |
| (3) Chromates and bichromate of potash and soda, chromous alum .....  | Per 100 kilograms. | 15 00          |
| 101 Alum and sulphate of alumina:   |                    |                |
| (1) Alum in crystals .....  | "                  | 4 00           |
| (2) " calcined and alum of all kinds in powder, sulphate of alumina .....   | Per 100 kilograms. | 7 00           |
| 102 Oxides (hydrated and anhydrous) of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina) .....                        | Per 100 kilograms. | 12 00          |
| 103 Saltpetre:  |                    |                |
| (1) Chilian (nitrate of soda), unrefined .....  | Free               |                |
| (2) Saltpetre and Chilian saltpetre, refined .....  | Per 100 kilograms. | 7 00           |
| (3) Nitrate of lime (Norwegian saltpetre) and nitrate of lime (calcium cyanamide) .....   | Free               |                |
| 104 Salts of magnesium and lime:  |                    |                |
| (1) Uncleaned chlorides, unpurified magnesium ..  | Per 100 kilograms. | 1 00           |
| (b) Lime .....  | "                  | 3 50           |
| (2) (a) Sulphate of magnesium (Epsom salts) .....   | Per 100 kilograms. | 2 00           |
| (b) Carbonic lime, chemically precipitated ..   | "                  | 7 00           |
| 105 Soda, sodium carbonate, potash and their salts:   |                    |                |
| (1) Metallic soda potash and their superoxides and supersulphates .....   | Per 100 kilograms. | 55 00          |
| (2) Ammoniacal soda and soda in crystals .....  | "                  | 7 50           |
| (3) Potash .....  | Free               |                |
| (4) Bicarbonate of soda and bicarbonate of potash ..  | Per 100 kilograms. | 10 00          |
| (5) Caustic potash:   |                    |                |
| (a) Unpurified .....  | "                  | 20 00          |
| (b) Purified .....  | "                  | 60 00          |
| (6) Neutral sulphate of soda (Glauber's salts) ..   | "                  | 3 00           |
| (7) (a) Soda and potash sulphur, neutral acid and sulphur trioxide .....  | Per 100 kilograms. | 4 00           |
| (b) Hydrosulphur of soda and soda sulphur up to 30 % included .....   | Per 100 kilograms. | 12 00          |
| (c) Sulphur soda of more than 30 % .....  | "                  | 34 00          |
| (8) Silicium of soda and potash, potassium of silicate ..   | Per 100 kilograms. | 4 00           |
| 106 Acid of lime, soda and lead:  |                    |                |
| (1) Acid of lime, crude .....   | "                  | 10 00          |
| (2) " lead and acid of lime, cleansed ..  | "                  | 50 00          |
| (3) " soda, melted, fused .....   | "                  | 10 00          |
| 107 Chloride of lime, chloride and sub-chloride:  |                    |                |
| (1) Chloride of lime, bleaching powder and sub-chloride ..  | Per 100 kilograms. | 13 00          |
| (2) " potassium, Berthelot's salt and soda ..   | Per 100 kilograms. | 46 00          |
| 108 Acids and carbonic sulphur:   |                    |                |
| (1) Sulphuric acid:   |                    |                |
| (a) Of every concentration .....  | —                  |                |
| (b) Fuming sulphuric acid, anhydrous sulphuric acid .....   | Per 100 kilograms. | 8 00           |
| (2) Carbonic disulphide .....   | "                  | 4 00           |
| (3) (a) Azotic acid, nitro-sulphuric ..   | "                  | 10 00          |
| (b) Hydrochloric acid, muriatic acid ..   | "                  | 3 00           |
| (4) Acetic and formic acid .....  | "                  | 50 00          |
| (5) Tartaric and citric acid .....  | "                  | 5 00           |
| (6) Tannic acid (tannin), gallic acid ..  | Per 100 kilograms. | 70 00          |
| (7) Salicylic acid and benzoic .....  | "                  | 135 00         |
| (8) Phosphoric and chromic acids ..   | "                  | 80 00          |

NOTE.—Salts of the acids mentioned in sub-divisions 4, 5, 6, 7 and 8 of the present No. (108), unless specially mentioned, pay a duty equal to that of their respective acids, unless they should be subject to a higher rate of duty by reason of their basis.

| Nos.   | Articles.                | Duties, Marks. |
|--|--------------------------|----------------|
| 109 Vitriols:  |                          |                |
| (1) Iron or green vitriols.....  | Per 100 kilograms.       | 1 70           |
| (2) Blue (copper cupreas) (a mixture of copper sulphate and ferrous sulphate).....   | Per 100 kilograms.       | 8 00           |
| (3) Cupreas (white), sulphate of zinc, chloride of zinc ..   | Per 100 kilograms.       | 5 00           |
| 110 (1) Salts and preparations containing gold, platinum, or silver azote .....  | Per 100 kilograms.       | 500 00         |
| (2) Silver azote .....   | "                        | 150 00         |
| 111 Amalgamations of antimony, emetic (hydrogen potash tartrate) artificial fluorhydric acid, lactic acid, and oxalic acid of antimony ..  | Per 100 kilograms.       | 55 00          |
| 112 Chemical and pharmaceutical preparations, n. s. m. in other sections of the Tariff:  |                          |                |
| (1) (a) Iodine, bromine and ferric bromine.....  | Free                     |                |
| (b) Azote of soda, ferrous chloride, barium chloride, oxalic acid, lactic, tartar purified, resin soap, lead soap, and other resin acid salts ..   | Per 100 kilograms.       | 50 00          |
| (c) Carbon of calcium (carbide) ..   | "                        | 30 00          |
| (d) Wood spirit and acetone .....  | "                        | 7 00           |
| (e) Benzol and naphthaline purified, carbolic acid in crystals or liquid colourless ..   | Per 100 kilograms.       | 35 00          |
| NOTE.—According to Par. 1, letter b, of this (112) Art. are subject to Customs duty, liquid acids, coal and other condensed acids, in metallic bottles, but from the whole weight 80 % of the duty is to be fixed according to the quality of the bottle material.   |                          |                |
| (2) Alkalies and their salts:  |                          |                |
| (a) Caffeine, quinine .....  | Per 100 kilograms.       | 500 00         |
| (b) Strychnine, morphine, codeine, veratrine, atropine, cocaine as well as their salts ..  | Per 100 kilograms, gross | 1,000 00       |
| (3) All organic combinations containing iodine, except those belonging to Art. 135.....  | Per 100 kilograms.       | 200 00         |
| (4) Acid salts, bromo-iodine ..  | "                        | 50 00          |
| (a) Bromide of potash and soda .....   | "                        | 170 00         |
| (b) Iodine of potash and soda .....  | "                        | 60 00          |
| (c) Cyanide of potash and soda and boron ..  | "                        | 60 00          |
| (5) Compounds of bismuth, tin, nickel and mercury:   |                          |                |
| (a) Nickel oxygen, tin oxygen, tin stannic and soluble salts of nickel oxygen ..   | Per 100 kilograms, gross | 20 00          |
| (b) Combination of mercury, calomel, cinabar, mercuric, oxygen and salts thereof ..  | Per 100 kilograms, gross | 70 00          |
| (c) Compounds of bismuth, fundamental azote, bismuth oxygen, bismuth salts of galbates, tannin and others ..   | Per 100 kilograms, gross | 135 00         |
| (6) Naphthols and sulphonic acids:   |                          |                |
| (a) Naphthols .....  | "                        | 45 00          |
| (b) All n. s. m. sulpho-acids, except those belonging to Art. 135.....   | Per 100 kilograms, gross | 60 00          |
| (7) Nitro and amido derivatives of the aromatic series:  |                          |                |
| (a) Nitro - benzol, nitro - naphthaline, aniline, naphthylamine and their salts ..   | Per 100 kilograms, gross | 50 00          |
| (b) Dimethylamine and diethylamine and their nitrates, benzidine, toluidine, paranitraniline and their salts ..  | Per 100 kilograms, gross | 60 00          |
| (8) Organic compounds for pharmaceutical purposes:   |                          |                |
| (a) Acetanilid .....   | Per 100 kilograms, gross | 55 00          |
| (b) Antipyrine, salipyrine, phenacetin, sulphonal, salol, guaiacol carbon, creosote, pepsine, peptone, saccharin ..  | Per 100 kilograms, gross | 250 00         |
| (c) Artificial sweetening substances with a sweetening capacity greater than cane sugar (sulphalose and its salts, saccharin, in crystals, crystalline, glucinum, sucrose, dulcine, and other sweetening substances, &c.) ..   | Per 100 kilograms, gross | 3,300 00       |
| (9) Chemical and pharmaceutical products, n. s. m. ..  | Per 100 kilograms, gross | 65 00          |
| NOTE.—The chemical compounds for the purpose of protection against insects and for treating vine stems and fruit trees, as well as those necessary for the elimination of the natural dangers in agriculture, mentioned in special official notes, with the permission of the Treasury and the Ministry of Agriculture ..... |                          |                |
| 113 Ready decoi medicines:   |                          |                |
| (1) Compound medicines (except plants spread on silk or half-silk tissues, ready for use), the importation of which is permitted in accordance with special lists, also all kinds of chemical and pharmaceutical products imported in the form of compound medicines ..  | Per 100 kilograms, gross | 250 00         |
| (2) Medicinal plasters (composed of tissues of silk or of half-silk saturated or coated with various substances), permitted to be imported in virtue of special lists ..   | Per 100 kilograms, gross | 1,000 00       |
| NOTE 1.—Merchandise mentioned in Arts. 112 and 113 are subject to duty including the weight of the packing.  |                          |                |
| NOTE 2.—Preparations containing more than 15 % of alcohol are subject to excise duty.  |                          |                |
| 114 Phosphorus (common and red) .....  | Free                     |                |
| 115 Ether (sulphuric), collodion, chloral, chloroform, acetic ethers and others not containing spirits, all ethers used in medicine and industry, including the weight of packing ..   | Per 100 kilograms, gross | 160 00         |
| 116 Opium and lactucarium .....  | Free                     |                |

NOTE.—The import of opium is only allowed by permission of the Treasury and Ministry of Public Health.

| Articles.   |                        | Duties.  | Articles.   |                        | Duties. |
|---|------------------------|----------|---|------------------------|---------|
|   | Marks.                 |          |   | Marks.                 |         |
| <b>Vegetable oils and glycerine, unrefined:</b>               |                        |          |   |                        |         |
| (1) (a) Oil, bay oil, cotton oil, cocoa butter.....           | Per 100 kilograms..... | 20 00    | (2) Polish for boots, all liquid inks, substances for |                        |         |
| (b) Castor oil.....   | Per 100 kilograms..... | 30 00    | cleaning and polishing boots and metals, all liquid   |                        |         |
| (c) Note.—Deteriorated oil for technical purposes.....        | Per 100 kilograms..... | 3 00     | gums and others, lute and putty for glass, china,     |                        |         |
| (2) Alizarin oil (turkish) and varnish.....                   | Per 100 kilograms..... | 3 00     | paper, &c.....  | Per 100 kilograms..... | 70 00   |
| (3) Sunflower, coconut, palm oil as well as other un-         |                        |          | Means against enterpillars.....                       |                        | Free    |
| mentioned vegetable oils.....                                 | Per 100 kilograms..... | 5 00     |   |                        |         |
| (4) Hemp, flax and rape seed oils.....                        | Per 100 kilograms..... | 20 00    |   |                        |         |
| (5) Clarified glycerine.....                                  | Per 100 kilograms..... | Free     |   |                        |         |
| Aromatic waters without any admixture of alcohol, e.g.,       |                        |          |   |                        |         |
| lavender, peppermint, orange flower, rose waters, &c.....     | Per 100 kilograms..... | 30 00    |   |                        |         |
| <b>Cosmetics and aromatic substances:</b>                     |                        |          |   |                        |         |
| (1) White toilet powder, rouge, hair-dyes, not contain-       |                        |          |   |                        |         |
| ing spirit, scented pastilles for fumigating, cosmetic        |                        |          |   |                        |         |
| preparations of all kinds, n. s. m., and all kinds of         |                        |          |   |                        |         |
| crystalline aromatic substances (weight of                    |                        |          |   |                        |         |
| phials, pots, boxes and other receptacles being               |                        |          |   |                        |         |
| included).....  | Per 100 kilograms..... | 1,400 00 |   |                        |         |
| (2) All scented and etheric oils, natural and artificial,     |                        |          |   |                        |         |
| without alcohol as well as all scented, crystallized          |                        |          |   |                        |         |
| and artificial products, concentrated fatty flower            |                        |          |   |                        |         |
| essences, solid and liquid, with weight of packing            |                        |          |   |                        |         |
| included.....   | Per 100 kilograms..... | 200 00   |   |                        |         |
| <b>Soap:</b>  |                        |          |   |                        |         |
| (1) Toilet and medicinal soap, whether liquid, in cakes,      |                        |          |   |                        |         |
| or in powder, with weight of casing included.....             | Per 100 kilograms..... | 200 00   |   |                        |         |
| (2) Of all kinds, except toilet soap.....                     | Per 100 kilograms..... | 25 00    |   |                        |         |
| <b>Varnish (lacquer):</b>                                     |                        |          |   |                        |         |
| (a) Turpentine varnish, solution of resin, in oil (oil        |                        |          |   |                        |         |
| varnish), as well as varnish of acetone, mineral              |                        |          |   |                        |         |
| oil, benzole and benzine.....                                 | Per 100 kilograms..... | 90 00    |   |                        |         |
| (b) Spirit varnish and polish.....                            | Per 100 kilograms..... | 90 00    |   |                        |         |
| NOTE.—Polishes mentioned under (b), besides being             |                        |          |   |                        |         |
| subject to the ordinary duty, are liable also to the          |                        |          |   |                        |         |
| interior spirit tax.  |                        |          |   |                        |         |
| Sealing wax and Depford pink:                                 |                        |          |   |                        |         |
| (a) Letter sealing wax.....                                   | Per 100 kilograms..... | 40 00    |   |                        |         |
| (b) Sealing wax for bottles, pitch for brewers.....           | Per 100 kilograms..... | 7 00     |   |                        |         |
| Matches, chemical of all kinds.....                           | Per 100 kilograms..... | 44 00    |   |                        |         |
| NOTE.—Matches are also subject to the excise duty             |                        |          |   |                        |         |
| in addition.  |                        |          |   |                        |         |
| <b>Tannins:</b>   |                        |          |   |                        |         |
| (1) Tanners' bark and all kinds of natural tanning            |                        |          |   |                        |         |
| materials in every shape.....                                 | Per 100 kilograms..... | Free     |   |                        |         |
| NOTE.—Quebracho wood rasped in splinters and                  |                        |          |   |                        |         |
| ground for curing skins for tanning purposes.....             | Per 100 kilograms..... | 6 00     |   |                        |         |
| (2) All tannic extracts:                                      |                        |          |   |                        |         |
| (a) Dry.....  | Per 100 kilograms..... | 20 00    |   |                        |         |
| (b) Doughy.....   | Per 100 kilograms..... | 17 00    |   |                        |         |
| (c) Liquid.....   | Per 100 kilograms..... | 13 00    |   |                        |         |
| <b>Mineral colouring matters:</b>                             |                        |          |   |                        |         |
| (1) All sorts of dye clays and earths, cassel, sienna,        |                        |          |   |                        |         |
| coloured bolus, hematite, ochre, umber, mummy,                |                        |          |   |                        |         |
| cleaned, burnt and pulverized, colours of chemi-              |                        |          |   |                        |         |
| cally precipitated ferric oxygen (colocotar), caput           |                        |          |   |                        |         |
| mortuorum, &c.....  | Per 100 kilograms..... | 5 00     |   |                        |         |
| <b>Vegetable dyeing materials, n. s. m.:</b>                  |                        |          |   |                        |         |
| (a) Not cut into small pieces, quercitron in every shape,     |                        |          |   |                        |         |
| dyeing woods in pieces and splinters.....                     | Per 100 kilograms..... | Free     |   |                        |         |
| (b) Pulverized, dyeing wood, rubbed and pulped.....           | Per 100 kilograms..... | 2 00     |   |                        |         |
| Archil (cudbear), orlean, bistre, catechu (cutch), Dutch      |                        |          |   |                        |         |
| pink.....   | Per 100 kilograms..... | 2 00     |   |                        |         |
| <b>Cochineal and preparations thereof:</b>                    |                        |          |   |                        |         |
| (1) Cochineal in any form, except its compounds,              |                        |          |   |                        |         |
| crimson granulated.....                                       | Per 100 kilograms..... | 7 00     |   |                        |         |
| (2) Cochineal preparations of all kinds, cochineal,           |                        |          |   |                        |         |
| carmine.....  | Per 100 kilograms..... | 100 00   |   |                        |         |
| Prussian blue and Paris blue; nitramine (natural,             |                        |          |   |                        |         |
| artificial and green); washing blue of all kinds.....         | Per 100 kilograms..... | 50 00    |   |                        |         |
| (a) White lead.....   | Per 100 kilograms..... | 10 00    |   |                        |         |
| (b) „ „ zinc.....   | Per 100 kilograms..... | 13 00    |   |                        |         |
| (c) Lithopone.....  | Per 100 kilograms..... | 30 00    |   |                        |         |
| Red lead and glaze, silver glaze and lead ashes.....          | Per 100 kilograms..... | 8 00     |   |                        |         |
| Colours obtained from copper (including verdigris) and        |                        |          |   |                        |         |
| from arsenic of copper.....                                   | Per 100 kilograms..... | 27 00    |   |                        |         |
| <b>Dyeing compounds:</b>                                      |                        |          |   |                        |         |
| (1) All kinds, n. s. m.....                                   | Per 100 kilograms..... | 17 00    |   |                        |         |
| (2) Extracts of safflowers (carthamin) and archil, in         |                        |          |   |                        |         |
| any form; extract of indigo (indigo-carmin) in                |                        |          |   |                        |         |
| paste or liquid; hematine, dried.....                         | Per 100 kilograms..... | 35 00    |   |                        |         |
| All organic colouring substances, their synthetic             |                        |          |   |                        |         |
| principles and compositions, pigments, varnish pigments,      |                        |          |   |                        |         |
| colours for painting purposes, in cakes, in powders, on       |                        |          |   |                        |         |
| small shells, canisters, in pencils, Indian ink, dry and      |                        |          |   |                        |         |
| liquid, dry inks.....   | Per 100 kilograms..... | 150 00   |   |                        |         |
| NOTE.—Colours of this article in small castings, in-          |                        |          |   |                        |         |
| cluding the weight of the boxes, according to Article         |                        |          |   |                        |         |
| etc.  |                        |          |   |                        |         |
| <b>Dyes and dyeing materials, n. s. m., liquid inks, sub-</b> |                        |          |   |                        |         |
| <b>stances for dyeing and glazing:</b>                        |                        |          |   |                        |         |
| (1) Dyes and dyeing materials, n. s. m.; all dyes mixed       |                        |          |   |                        |         |
| with a small addition of organic pigment (3/7) or             |                        |          |   |                        |         |
| diluted in water, glue, oil, &c.; dyes with addition          |                        |          |   |                        |         |
| of drying substances (siccatives) are not subject to          |                        |          |   |                        |         |
| duty.....   | Per 100 kilograms..... | 23 00    |   |                        |         |
| (a) In wholesale packing.....                                 | Per 100 kilograms..... | 23 00    |   |                        |         |
| (b) In retail packing in parcels, boxes and vessels           |                        |          |   |                        |         |
| not weighing more than 1 kilogram.....                        | Per 100 kilograms..... | 50 00    |   |                        |         |

| Articles.   |                        | Duties. |
|---|------------------------|---------|
|   | Marks.                 |         |
| (2) Polish for boots, all liquid inks, substances for           |                        |         |
| cleaning and polishing boots and metals, all liquid             |                        |         |
| gums and others, lute and putty for glass, china,               |                        |         |
| paper, &c.....  | Per 100 kilograms..... | 70 00   |
| Means against enterpillars.....                                 |                        | Free    |
| <b>VII.—ORES, METALS AND ALL PRODUCTS OF METALS.</b>            |                        |         |
| 138 Metallic ores and all mineral ores.....                     |                        | Free    |
| 139 Pig iron:   |                        |         |
| (1) All sorts, n. s. m.....                                     | Per 100 kilograms..... | 3 20    |
| (2) Manganese (ferro-manganese), flint and chrome               |                        |         |
| iron.....   | Per 100 kilograms..... | Free    |
| 140 Iron and steel:   |                        |         |
| (1) For bar, rails, tape iron and all crude sorts,              |                        |         |
| u. s. m., brewhitt, iron and steel ingots, puddled              |                        |         |
| billets, mill bars.....   | Per 100 kilograms..... | 8 00    |
| (2) Iron and steel rails, with apertures and indentures         |                        |         |
| .....   | Per 100 kilograms..... | 8 00    |
| (3) Iron and steel plates, up to 1 mm. included, thick          |                        |         |
| iron and steel plates above 46 cms. breadth, All                |                        |         |
| steel and iron bars of width and height above                   |                        |         |
| 46 cms. of a thickness or a diameter of 18 cms.                 |                        |         |
| and more, iron and steel profiled T iron, two T                 |                        |         |
| iron, C iron, Z iron, T. e. p. iron and steel and               |                        |         |
| others of complicated profiles, excluding the knee              |                        |         |
| iron belonging to paragraph 1 of this Article (46               |                        |         |
| cms.); iron and steel of small dimensions of width or           |                        |         |
| diameter above 4 mm. to 12 1/2 mm. included.....                | Per 100 kilograms..... | 10 00   |
| (4) Iron and steel plates thinner than 1 mm.....                | Per 100 kilograms..... | 12 00   |
| NOTE.—Iron and steel of width to 64 mm. in-                     |                        |         |
| cluded, according to Article 155, paragraph 1.                  |                        |         |
| 141 Iron plates:  |                        |         |
| (1) White tin plates.....                                       | Per 100 kilograms..... | 15 00   |
| (2) Varished, painted, with designs or more, white              |                        |         |
| iron painted, covered with varnish or zinc.....                 | Per 100 kilograms..... | 18 00   |
| (3) Covered with copper, nickel or other common metal           |                        |         |
| .....   | Per 100 kilograms..... | 27 00   |
| 142 Old iron and steel fused and forged, fragments,             |                        |         |
| breakings, shavings, as well as powder, everything              |                        |         |
| destined to be melted or combined.....                          |                        | Free    |
| NOTE.—Splinters for cleaning domestic and                       |                        |         |
| technical purposes.....   | Per 100 kilograms..... | 2 00    |
| 143 Copper, nickel, cobalt, bismuth and other metals, n. s. m.: |                        |         |
| (1) Iron pigs, rods, indented, splinters, split-cuttings        |                        |         |
| NOTE.—Iron pigs and indented bars are subject                   |                        |         |
| to Customs duty.....  | Per 100 kilograms..... | 5 00    |
| (2) In bars, rods and sheets, even if polished, or with         |                        |         |
| designs rolled or stamped on their surfaces:                    |                        |         |
| (a) Of a thickness above 1 mm. or more, included.....           | Per 100 kilograms..... | 18 00   |
| (b) Of a thickness of 1 mm. down to 0.5 mm.                     |                        |         |
| inclusive.....  | Per 100 kilograms..... | 25 00   |
| (c) Of a thickness of less than 0.5 mm. up to 0.33              |                        |         |
| mm. inclusive.....  | Per 100 kilograms..... | 32 00   |
| (d) Thinner than 0.33 mm. ....                                  | Per 100 kilograms..... | 40 00   |
| (2) Copper, tonine, new silver, bromine and all                 |                        |         |
| other alloys of metals, except those specially                  |                        |         |
| mentioned:  |                        |         |
| (a) Iron pig, dented bars, splinters, filings, cuttings         |                        |         |
| .....   | Per 100 kilograms..... | 3 00    |
| (3) In rails, bars, plates, also polished or with em-           |                        |         |
| bossed on their surfaces, designs of the following              |                        |         |
| thicknesses:  |                        |         |
| (a) Above 0.5 mm. included.....                                 | Per 100 kilograms..... | 25 00   |
| (b) Thinner than 0.5 mm. up to 0.33 mm. included                |                        |         |
| .....   | Per 100 kilograms..... | 32 00   |
| (c) Thinner than 0.33 mm. ....                                  | Per 100 kilograms..... | 40 00   |
| (4) Aluminium in pigs, bars, splinters, filings, rods,          |                        |         |
| plates, &c.....   | Per 100 kilograms..... | Free    |
| NOTE 1.—For white iron, copper, not cut in                      |                        |         |
| straight angle shape, there is an additional duty               |                        |         |
| of 10 %   |                        |         |
| NOTE 2.—Copper and its alloys as well as others                 |                        |         |
| mentioned in this (143) Article, metals and their               |                        |         |
| alloys, cylindrical and drawn of width or diameter up           |                        |         |
| to 10 cm. included, according to paragraph 2,                   |                        |         |
| Article 155.  |                        |         |
| 144 Tin:  |                        |         |
| (1) In pigs, rods and white iron bars, unpolished....           |                        | Free    |
| (2) White iron tin, ground and polished; amalgam                |                        |         |
| for mirrors: sheets of lead coated with tin.....                | Per 100 kilograms..... | 3 20    |
| NOTE.—Sheets of tin, or sheets of lead, covered                 |                        |         |
| with tin, painted or coated with coloured varnish,              |                        |         |
| pay the duty set forth, together with an additional             |                        |         |
| 15 %  |                        |         |
| 145 Mercury.....  |                        | Free    |
| 146 Lead:   |                        |         |
| (1) In pigs and cuttings.....                                   | Per 100 kilograms..... | 5 00    |
| (2) In rolls, plates in sheets.....                             | Per 100 kilograms..... | 10 00   |
| (3) In typefounders' metal (an alloy of lead, antimony          |                        |         |
| and tin), unmanufactured.....                                   | Per 100 kilograms..... | 2 00    |
| (4) All alloys of lead with unmentioned metals in               |                        |         |
| Article 143.....  | Per 100 kilograms..... | 10 00   |
| 147 Zinc:   |                        |         |
| (1) In pigs, scrap, or powder, also zinc slag and zinc          |                        |         |
| dust.....   | Per 100 kilograms..... | 20 00   |
| (2) Zinc ashes and powder.....                                  |                        | Free    |
| (3) „ „ plates:   |                        |         |
| (a) Common and rods.....  | Per 100 kilograms..... | 30 00   |
| (b) Ground and polished.....                                    | Per 100 kilograms..... | 35 00   |
| NOTE.—To the Customs duty for nickelled plates                  |                        |         |
| or other covered with common metals there will be               |                        |         |
| an addition of 30 %.  |                        |         |

## VII.—ORES, METALS AND ALL PRODUCTS OF METALS—continued.

| No. | Articles.   | Duties.<br>Marks. |
|-----|---|-------------------|
| 148 | Gold, silver and platinum, and manufactures thereof:  |                   |
| (1) | (a) Gold, silver, platinum and other precious metals, n.s.m. in raw shape, as well as old, broken and waste .....   | Free              |
| (b) | Plates of metals mentioned above, except those specially mentioned in paragraphs 4 and 5, Article 148 .....   | 330 00            |
| (2) | (a) All gold products .....   | 30,000 00         |
| (b) | Jewellers' products of gold and platinum either real or artificial stones, pearls, etc., .....  | 10,000 00         |
| (3) | (a) All manufactures of silver, as well as gilt .....   | 5,000 00          |
| (b) | Silver jewellers' manufactures, as well as gilt, with real or artificial stones, pearls .....   | 100,000 00        |
| (4) | Gold, silver and platinum, and other precious metals in thin plates, weighing 1,000 gr., 2½ gr., gold, platinum and others 6½ gr. and less; silver 3-3 gr. and less with weight of packing .....  | 4,000 00          |
| (5) | Textures, tape (plaited, weaved), gold, silver and thread lace, wire, spun thread, of gold and silver .....   | 5,700 00          |
| (6) | Thread lace, drawn and spun, thin plates .....  | 1,600 00          |
| (7) | Platinum manufactures, n.s.m. ....  | 10,000 00         |
|     | NOTE 1.—As counterfeit (drawn and spun) are considered threads of base metals, covered with gold and silver in a quantity not greater than 1 kilogram.  |                   |
|     | NOTE 2.—Objects of platinum for scientific or technical purposes with a special permission of the Treasury and others .....   | Free              |
| 149 | Articles made of copper and copper alloys, as well as others mentioned in Article 143, metals:  |                   |
| A   | (1) Tubes put together and without joints, bare, unpolished, though with put-up collar bolts:   |                   |
| (a) | Up to 50 mm. diameter included .....  | 130 00            |
| (b) | Over 50 mm. diameter included .....   | 100 00            |
|     | NOTE.—Tubes and small pipes made of nickel and nickel alloys are subject to paragraph A, with addition of 50%.  |                   |
| B   | Kitchen vessels, household utensils, and bathing tubs, cast iron or hammered out of copper or brass:  |                   |
| i.  | Bare and unpolished .....   | 150 00            |
| ii. | Polished and varnished .....  | 300 00            |
|     | NOTE.—Mentioned vessels:  |                   |
| i.  | Made of nickel and aluminium 50% dearer.  |                   |
| ii. | Made of metals and waste of the others mentioned in Article 143, 100% dearer.   |                   |
| C   | (1) Burners and reservoirs for lamps, imported separately or together, petroleum and kitchen machines and other small stores, any parts of above-mentioned articles all of them materials specially mentioned in Article 143 .....                    | 150 00            |
| (2) | (a) All plate, such as spoons, forks, knives, handles .....   | 450 00            |
| (b) | Other articles without concave or convex ornaments; articles pressed or impressed as well as with additions of wood, iron and other common materials, by weight of the piece:   |                   |
| (1) | Above 2 kilograms, .... Per 100 kilograms,  | 400 00            |
| (2) | Up to 2 kilograms, included .....   | 450 00            |
| (3) | Articles with cut in or moulded ornaments, except the pressed, finished or unfinished, with parts put together or not, as well as ornaments, medallions, busts and statues .....  | 500 00            |
| (4) | Articles mentioned in parts 1, 2 and 3 of this (149) Article, articles except those specially mentioned of common metals, gilt and silvered, or with addition of precious metals, except those articles belonging to Article 215, by weight of piece: |                   |
| (a) | Above 400 gr. .... Per 100 kilograms,   | 700 00            |
| (b) | Up to 400 gr. inclusive .....   | 900 00            |
| (5) | Plates and wire gilt and silvered (except those belonging to Article 148), .... Per 100 kilograms,  | 570 00            |
|     | NOTE.—In fixing the tax for articles taken to places as basis for the tax is to be taken the quality of each part.  |                   |
| 150 | Articles of indented iron or ore:   |                   |
| (1) | All, n.s.m. not worked, by weight of piece:   |                   |
| (a) | Above 100 kilograms, .... Per 100 kilograms,  | 10 00             |
| (b) | From 40 to 100 kilograms, ....  | 12 00             |
| (c) | " 5 to 40 " .....   | 13 00             |
| (d) | Below 5 kilograms, ....   | 17 00             |
| (2) | Unworked, mentioned below:  |                   |
| (a) | Rolls, laminated .....  | 20 00             |
| (b) | Pipes, fashioned .....  | 13 00             |
| (c) | Parts for central heating, such as pipes, sides, radiators, and parts of caldron hardware .....   | 23 00             |
| (3) | Hardware vessels, raw and enamelled .....   | 33 00             |
| (4) | Hardware articles, glazed, green or painted, and brassed, tinned, varnished, enamelled (excluding vessels), or covered with other common metals, with addition of wood, copper or its alloys .....  | 50 00             |
| (5) | The same, worked (turned, cast, bored, planed, &c.)   |                   |
|     | NOTE 1.—Hardware (wrought iron) is subject to duty like articles of iron and steel.   |                   |
|     | NOTE 2.—Clipping is not considered as worked material.  |                   |

| Nos.  | Articles.  | Duties.<br>Marks. |
|-------|--|-------------------|
| 151   | Iron and steel work, unmodelled:   |                   |
| (1)   | Of blacksmiths' hardware, by weight of piece:  |                   |
| (a)   | Above 25 kilograms, .... Per 100 kilograms,  | 15 00             |
| (b)   | From 3 to 25 kilograms, ....   | 17 00             |
| (c)   | " 1 to 3 kilograms, ....   | 20 00             |
| (d)   | Less than 1 kilogram, ....   | 23 00             |
| (2)   | Cast of steel:   |                   |
|       | Articles hammered, ironed, melted of iron and steel, raw as well as turned brims and sides, but without being modelled, except those specially mentioned by weight of piece:   |                   |
| (a)   | Above 25 kilograms, .... Per 100 kilograms,  | 30 00             |
| (b)   | From 3 to 25 kilograms, ....   | 25 00             |
| (c)   | Below 3 kilograms, ....  | 30 00             |
|       | NOTE.—Articles for blacksmiths roughly made are not considered as being worked.  |                   |
| (3)   | Hammered nails (not of wire) and horse-nails .....   | 26 00             |
| 152   | Iron and steel articles, braziers and pipes and their junctions:   |                   |
| (1)   | (a) Braziers' articles, collectives, reservoirs, bridge levers, basins, cases, &c., as well as all articles of white iron and steel, n.s.m. in Article 154, as well as kettles without tubes and without heaters ..... | 25 00             |
| (b)   | Kettles, all sorts of economisers, even with or tubes and mechanical frying pans .....   | 37 00             |
| (2)   | All sorts of straight common tubes with hooks or collars; all joints of tubes worked, unworked by weight of piece:   |                   |
| (a)   | Above 4 kilograms, .... Per 100 kilograms,   | 20 00             |
| (b)   | Up to 4 kilograms, ....  | 30 00             |
| (3)   | (a) Undulated tubes up to 300 mm. diameter, smooth tubes, curved, modelled, or with props, spots, &c., and steam heaters .....   | 60 00             |
| (b)   | Undulated tubes above 300 mm. diameter .....   | 13 00             |
| 153   | Iron and steel articles, n. s. m., turned, polished, ground, bronzed or otherwise worked with addition of wood, copper and all its alloys:   |                   |
| (1)   | (a) All except the worked ones, as well as those mentioned in parts 2, 3, 4, 5 and 6, Per 100 kilograms,   | 35 00             |
| (b)   | Worked, bored, planed .....  | 110 00            |
| (2)   | Padlocks and locks, by weight of piece:  |                   |
| (a)   | Up to 300 gr. ....   | 65 00             |
| (b)   | Above 300 gr. ....   | 40 00             |
| (3)   | Iron parts for doors and windows:  |                   |
| (a)   | All n. s. m., bolts, french rings &c. ....   | 35 00             |
| (b)   | Bolts for windows .....  | 30 00             |
| (4)   | Screws and rivets:   |                   |
| (a)   | Above 12.7 mm. (½") diameter .....   | 17 00             |
| (b)   | From 12.7 mm. to 6.3 (¼") diam. ....   | 25 00             |
|       | Screws with worm and underlayer or only the screw and bolt with worms, raw:  |                   |
| (i)   | Above 12.7 mm. (½") diameter of the worms part .....   | 26 00             |
| (ii)  | From 12.7 mm. to 6.3 mm. (¼") diameter, without screw worm .....   | 50 00             |
| (iii) | Beneath 6.3 mm. (¼") .....   | 57 00             |
| (c)   | Turners and underlayers with screw worm or without, not put on raw, of a diameter, of the opening:   |                   |
| (i)   | Above 12.7 mm. (½") .....  | 37 00             |
| (ii)  | From 12.7 mm. (½") to 6.3 mm. (¼") .....   | 50 00             |
| (iii) | Below 6.3 mm. (¼") and all wood screws .....   | 70 00             |
|       | NOTE.—Specially worked screws, turnings, bolts and underlayers, with screw worm or without, with addition to Customs duty of 50%.  |                   |
| (5)   | Chains:  |                   |
| (a)   | All sorts made of iron and of wire thicker than 6 mm. (excluding indented) .....   | 25 00             |
|       | NOTE.—Worked, polished, 50% dearer.  |                   |
| (b)   | Steel chains .....   | 50 00             |
| (c)   | Anti-glide horse-shoe screws .....   | 25 00             |
| 154   | Articles of white iron, below 4 mm. thick:   |                   |
| (1)   | All except vessels:  |                   |
| (a)   | Uncovered .....  | 56 00             |
| (b)   | Covered, in whatever way:  |                   |
| (a)   | Zincified, tinned, coated with varnish, enamel, zinc or tin, except those belonging to paragraph 2, Article 154.   |                   |
| (b)   | Painted, varnished, enamelled, covered with nickel, gold or other ornaments .....  | 105 00            |
| (2)   | Tin and enamelled vessels of all kinds .....   | 100 00            |
| (3)   | All sorts of colour boxes for schools and studios .....  | 25 00             |
| 155   | Wire:  |                   |
| (1)   | Of iron or steel:  |                   |
| (a)   | Of a width or diameter of from 6 mm. down to 3 mm. inclusive .....   | 15 00             |
| (b)   | Thinner than 3 mm. down to 1 mm. inclusive .....   | 20 00             |
| (c)   | Less than 1 mm. down to 0.5 mm. inclusive in thickness .....   | 30 00             |
| (d)   | Less than 0.5 mm. down to 0.5 mm. in thickness inclusive .....   | 43 00             |
| (e)   | Less than 0.5 mm. in thickness .....   | 57 00             |
| (f)   | Wire in rods mentioned in par. (4) .....   | 22 00             |
| (g)   | Wire used for sewing, wound up in bobbins and used by bookbinders, with weight of bobbin included, duty with addition of 10%.  |                   |
| (h)   | Wire, polished, tempered or worked in any other way, according to paragraphs (a), (b), (c), (d), duty with addition of 25%.  |                   |
|       | NOTE.—By tempered wire is meant elastic steel wire, only for phnos &c.   |                   |



| Nos.  | Articles.   | Duties.<br>Marks. | Nos. | Articles.  | Duties.<br>Marks. |
|---|---|-------------------|------|--|-------------------|
| (2)   | Of copper or copper fusions or of any of the metals or metal alloys specified in No. 143:   |                   |      | ivory, or when any of these materials (gold and silver not excepted) are present by way of ornaments, in fittings of common materials  |                   |
| (a)   | Of a width or diameter from 10 mm. down to 8 mm. inclusive  | 40 00             | (4)  | Scissors of every kind, hand, technical, for artisans, gardening and agricultural purposes   | 50 00             |
| (b)   | Less than 8 mm. down to 5 mm. inclusive   | 60 00             |      | NOTE 1.—Knife products fitted with precious metals according to article 140.   |                   |
| (c)   | Less than 5 mm. down to 2 mm. inclusive   | 80 00             |      | NOTE 2.—Articles mentioned in paragraph 1 of metals and their fusions mentioned in Article 143 are subject to duty according to Article 149, paragraph (2), letter (a).                                    |                   |
| (d)   | Thinner than 2 mm. to 0.5 mm. inclusive   | 110 00            |      | 159 Side arms, hand arms, fire arms, pneumatic arms, cartridges, caps and accessories:   |                   |
| (e)   | Thinner than 0.5 mm. to 0.2 mm. inclusive   | 150 00            |      | (1) All sorts of side arms and blades  | 120 00            |
| (f)   | Below 0.2 mm. in thickness  | 165 00            |      | (2) Fire and pneumatic arms, as well as all accessories by weight of each piece:   |                   |
| (3)   | For combs of any metal, less than $\frac{1}{2}$ mm. thick, for the respective factories, as well as any kinds of metal of any thickness for the manufacture of wire for stocking knitting machines and articles dented and indented, without regard to the thickness, for factories producing machines for the fibre and yarn industry, with permission of the Treasury and the Minister of Commerce and Industry | Free              |      | (a) To $\frac{1}{2}$ kilograms, inclusive  | 200 00            |
| EX Wire manufactures:   | (A. 1) Iron and steel wires:<br>(a) Of all kinds, n. s. m.<br>(b) Wire nails, horse-shoe nails, rivets, pins and pegs for pianos, nails of blacksmiths  | 60 00<br>40 00    |      | (b) Above $\frac{1}{2}$ kilograms  | 300 00            |
| (2)   | Nails cut of white iron for shoes and upholstery  | 45 00             |      | (3) All sorts of cartridges, caps and cases  | 130 00            |
| (3)   | Barbed wire for fences  | 40 00             |      | NOTE 1.—The parts of side arms are subject to duty to paragraph 2 of this article.   |                   |
| (4)   | Chain:  | "                 |      | NOTE 2.—Fire arms in small and big cases with accessories are subject to duty according to their respective weights.   |                   |
| (a)   | Of wire from $\frac{6}{16}$ mm. to 2 mm. inclusive  | 40 00             |      | 160 (1) Scythes, sickles and knives for chopping straw   | Free              |
| (b)   | Below 2 mm.   | 50 00             |      | (2) Shovels, pickaxes, rakes, choppers and hammer heads  | 23 00             |
| (c)   | Iron and steel wires, zincified or tinned, covered with fibre materials, silk or gutta percha, tissues, strings, wire sieves, iron and steel wire ropes:  | 45 00             |      | 161 Hand tools for use in fine arts and industries:  |                   |
| (d)   | Not containing wire thinner than 1 mm.  | 50 00             |      | (1) Saws by the weight of a dozen:   |                   |
| (i)   | Containing wire thinner, from 1 mm. to $\frac{1}{2}$ mm.  | 60 00             |      | (a) Up to $\frac{1}{2}$ kilogram, inclusive  | 100 00            |
| (ii)  | Containing wire thinner than $\frac{1}{2}$ mm.  | 80 00             |      | (b) Above $\frac{1}{2}$ kilogram, as well as rasps   | 70 00             |
| (e)   | Combs and combed tapes:   | 80 00             |      | (2) All specially mentioned implements of iron and common steel, like carpenters' bores &c.  | 70 00             |
| (i)   | All, n. s. m.   | 80 00             |      | (3) Steel implements, tempered, like twist drills, screws, drills round saws, cutting for twistlers, dies, blades for scissors, punches, stampers, cutters, numbers and alphabets by weight of each piece: |                   |
| (ii)  | Put on tissues prepared with india rubber without felt  | 120 00            |      | (a) To 150 gr. inclusive   | 250 00            |
| NOTE.—Pins of iron or steel not for ornamental purposes, furnished or not with metal heads, or with spherical heads of black, single-coloured or mottled glass, so far as they do not fall under the tariff according to artificial stones, are subject to the duties established for wire manufactures of iron or steel, according to No. 156, if their length, including the head, does not exceed 6½ cm., and all others according to Article 215. |   |                   |      | (b) From 150 gr. to 500 gr. inclusive  | 180 00            |
| B. Chaps, huckles, hooks for fishing rods &c.   |   | 110 00            |      | (c) Above 500 gr.  | 110 00            |
| (2)   | Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in No. 143:   |                   |      | 162 Printing accessories:  |                   |
| (a)   | Of all kinds, not specially mentioned   |                   |      | (1) Type, stereotypes, ornaments and all their junctions made of that particular metal   | 80 00             |
| (b)   | Wire webs prepared from wire having a diameter of:  |                   |      | (2) Stamps for punches and type stamps   | 20 00             |
| (i)   | From 1 down to 0.2 mm. inclusive  | 170 00            |      | (3) Copper printing lines and all their clichés  | 150 00            |
| (ii)  | Of a diameter of less than 0.2 mm.  | 190 00            |      | (4) Lithographic stones, with drawings thereon   | 40 00             |
| C. Electric conductors, not covered with lead and fibre materials.  |   |                   |      | (5) All others, n. s. m. here  | 15 00             |
| (i)   | Single, although saturated with shellac or paraffin, from 1 mm. diameter up to any thickness  | 130 00            |      | 163 Manufacturers of tin and its fusions, as well as articles of zinc and its fusions with lead, unpolished, unpainted, except those mentioned in Article 215:   |                   |
| (ii)  | Single conductors as above, but isolated with india rubber, of clean or elastic webs and twisted on the surface with fibre materials, threads or silk, of wires from the thickest to 0.8 mm. diameter inclusive   | 170 00            |      | (1) Articles of zinc, cast and rolled:   |                   |
| (iii)   | Double or multi veined as well as cords and conductors marked in paragraph (ii) below 0.8 mm. diameter  | 200 00            |      | (a) Cast articles by weight of one piece:  |                   |
| (4)   | Electric cables of every size, covered with lead  | 70 00             |      | i. Above 2 kilograms   | 40 00             |
| D. Needles:   |   |                   |      | ii. 2 kilograms, and less  | 45 00             |
| (1)   | Sewing needles and all kinds of needles, n. s. m. below   | 320 00            |      | (b) Cast articles:   |                   |
| (2)   | Needles for sewing machines   | 400 00            |      | i. Wires   | 50 00             |
| (3)   | Needles for bags, nets, sails, for lacing, packing, for knitting stockings, punches for work, as well as handles of common material   | 130 00            |      | ii. All kinds of tubes   | 70 00             |
| NOTE.—The articles enumerated in the present No. (157), if not completely finished, pay the same duty as if they were finished.   |   |                   |      | (c) Articles of zinc plate, covered and uncovered  | 65 00             |
| 58 Cutlery and knives, with the exception of those which fall under other sections of the tariff, and with the exceptions of knives for machines:   |   |                   |      | (d) All iron, white, curved, drilled, or with designs  | 35 00             |
| (1)   | Cutlery of any kind and for any purpose, in mountings of common materials, fitted up with common materials, made of blacksmiths' ore, iron, steel, scissors and pinners with smooth or dented blades, knife blades, forks, without handles, finished or unfinished  | 220 00            |      | (2) Articles of zinc and lead fusions:   |                   |
| (2)   | All sorts of penknives and folding knives   | 320 00            |      | (a) Cast, by weight of one piece:  |                   |
| (3)   | The same articles, gilt or silvered, or with fittings which are gilt, silvered, or silver-plated, or of tortoiseshell, mother of pearl, ivory or fossil   | 320 00            |      | i. Above 2 kilograms   | 35 00             |
|   |   |                   |      | ii. 2 kilograms, and less  | 40 00             |
|   |   |                   |      | (3) All articles of tin, britannia metal and other fusions of tin, by weight of one piece:   | 55 00             |
|   |   |                   |      | (a) Above 2 kilograms  | 65 00             |
|   |   |                   |      | (b) 2 kilograms, and less  | 85 00             |
|   |   |                   |      | (c) Articles of artistic kinds and with ornaments, en relief, such as statuettes, medallions, ash trays, vases, handles, &c., independently of weight of one piece   | 230 00            |
|   |   |                   |      | NOTE.—All articles mentioned in this Article covered with copper or its fusions, as well as polished or painted, are subject to an additional duty of 10%.   |                   |
|   |   |                   |      | 164 Manufacturers of lead and of typefounders' metal n. s. m. (see No. 162):   |                   |
|   |   |                   |      | (a) Tubes made of soft lead  | 17 00             |
|   |   |                   |      | (b) " " hard   | 20 00             |
|   |   |                   |      | (c) " " wire   | 17 00             |
|   |   |                   |      | (d) Cartridges   | 23 00             |
|   |   |                   |      | (e) Kettles and cases  | 13 00             |
|   |   |                   |      | (f) All others, n. s. m., cast, impressed or rolled  | 27 00             |
|   |   |                   |      | NOTE 1.—Plates and all planes of lead and its fusions, curved and impressed, worked in designs.  | 17 00             |
|   |   |                   |      | NOTE 2.—Painted products, mentioned in Article 164, with an additional duty of 10%.  |                   |
|   |   |                   |      | 165 Gilding and tin foil:  |                   |
|   |   |                   |      | (a) White and yellow gilding, painters', in booklets, with their weights   | 60 00             |
|   |   |                   |      | (b) Tinfoil of every kind except gilt, silvered or plated, par. 4, Art. 145  | 60 00             |
|   |   |                   |      | 166 Bronze powder, made of base metals   | 35 00             |

| VII.—ORES, METALS AND ALL PRODUCTS OF METALS—continued. |   |   |   | Nos.   |           | Articles. |        | Duties. |  |
|---|---|---|---|--|-----------|-----------|--------|---------|--|
| Nos.  | Articles.   | Duties.   | Marks.  | Nos.   | Articles. | Duties.   | Marks. |         |  |
| 167   | Machines and apparatus:<br>Machines and apparatus, complete or incomplete, fitted together or in parts:<br>(1) Of cast iron, steel, and other materials:<br>A. All kinds, n. s. m. .... Per 100 kilograms.<br>B. Steam and electric cars, steam wagons, heat cars, steam and electric trolleys, tractors, road levelers, water turbines, mechanism for levers and lifts for motors ..... Per 100 kilograms.<br>C. Steam engines, locomotives, pumps, syringes, fire engines, compressors, vacuum pumps, freezing apparatus, complete or in parts, by weight of one piece:<br>i. To 120 kilograms. .... Per 100 kilograms.<br>ii. From 120 to 300 kilograms. ....<br>iii. From 300 to 750 kilograms. ....<br>iv. From 750 to 1,500 kilograms. ....<br>v. From 1,500 to 3,000 kilograms. ....<br>vi. Above 3,000 kilograms. ....<br>vii. Above mentioned machines with out fly-wheels are subject to an additional duty of 20%.<br>D. All kinds of steam locomotives. .... Per 100 kilograms.<br>Steam turbines by weight of one piece:<br>i. Up to 300 kilograms. .... Per 100 kilograms.<br>ii. From 300 to 4,000 kilograms. ....<br>iii. Above 4,000 kilograms. ....<br>E. For wood work:<br>i. Frame trucks .....<br>ii. All others, n. s. m. ....<br>iii. Simple machines with wooden parts and carpenter's workshops. .... Per 100 kilograms.<br>G. For working metals, by the weight of one piece:<br>i. Up to 300 kilograms, inclusive. .... Per 100 kilograms.<br>ii. From 300 to 1,500 kilograms. ....<br>iii. From 1,500 to 4,000 kilograms. ....<br>iv. From 4,000 to 10,000 kilograms. ....<br>v. Above 10,000 kilograms. ....<br>H. Filament machines:<br>i. All, n. s. m. ....<br>ii. Manual weaving looms .....<br>iii. Auxiliary apparatus, as well as all sorts of bobbin winders ..... Per 100 kilograms.<br>iv. Combs with all accessories, parts, ricks, combs for making hats, willow machines, all sorts of winders, pullers and accessories ..... Per 100 kilograms.<br>Automatic self-spinner, thread circles ..... Per 100 kilograms.<br>v. Finishing machines, washing machines, tape washing mechanisms:<br>(a) Hydraulic presses, with accessories ..... Per 100 kilograms.<br>(b) Whirling, sucking, dyeing, combing, cloth machines, machines for carbonising, washing and drying machines for manufacturing goods ..... Per 100 kilograms.<br>(c) Machines for cuttings, combing, smoothing, apparatus for vaporising, fobbing and rolling, hot pressing, and glossing of cloth. .... Per 100 kilograms.<br>vi. Calendar presses, also smoothers for paper. .... Per 100 kilograms.<br>I. Transmissions:<br>i. All these n. s. m. here .....<br>ii. Blocks without fundamental planes and without consoles, bound to rollers, n. s. m. in par. iii. .... Per 100 kilograms.<br>iii. Bolt strainers, elastic bolts, simple and magnetic ..... Per 100 kilograms.<br>J. Steam conductors, aqueducts, armatures:<br>i. Ore.<br>ii. Steel.<br>iii. Brass and all other kinds by weight of one piece:<br>(a) Up to 3 kilograms, inclusive. .... Per 100 kilograms.<br>(b) More than 3 kilograms. ....<br>(2) Apparatus:<br>(a) Containing more than 10% copper and its alloys ..... Per 100 kilograms.<br>(b) Up to 10% .....<br>(3) Heating accessories:<br>(a) With tubes and forms. ....<br>(b) Radiators and cast kettles weighing more than 2,000 kilograms. .... Per 100 kilograms.<br>(c) Kettles weighing from 1,000 to 2,000 kilograms. .... Per 100 kilograms.<br>(d) Kettles weighing up to 1,000 kilograms. ....<br>(4) Parts of machines, kettles and apparatus imported separately or together with the machines:<br>(a) All n. s. m. .... Per 100 kilograms.<br>(b) Spindles, hoops, leveled cylinders for three machines, spinning tubes .....<br>K. Electric machines:<br>(1) All sorts of accumulators, transmitters, electric ventilators and parts of all above mentioned machines, by weight of one piece:<br>(a) Up to 15 kilograms. .... Per 100 kilograms.<br>(b) From 15 to 150 kilograms. ....<br>(c) From 150 to 500 kilograms. ....<br>(d) From 500 to 3,000 kilograms. ....<br>(e) More than 3,000 kilograms. ....<br>(2) Accumulators, by weight of one piece:<br>(a) Up to 30 kilograms. ....<br>(b) More than 30 kilograms. ....<br>L. Agricultural machines and implements:<br>(1) Ring rollers, Campbell, as well as smooth rollers. .... Per 100 kilograms. | 30 00<br>45 00<br>125 00<br>105 00<br>85 00<br>65 00<br>55 00<br>45 00<br>45 00<br>110 00<br>80 00<br>50 00<br>50 00<br>60 00<br>27 00<br>110 00<br>95 00<br>70 00<br>55 00<br>40 00<br>33 00<br>40 00<br>55 00<br>65 00<br>35 00<br>50 00<br>43 00<br>60 00<br>70 00<br>40 00<br>35 00<br>70 00<br>80 00<br>70 00<br>37 00<br>45 00<br>35 00<br>50 00<br>55 00<br>70 00<br>110 00<br>Free<br>300 00<br>200 00<br>150 00<br>100 00<br>60 00<br>100 00<br>70 00<br>20 00 | (2) Presses for hay and straw, sowing machines for grain and seed, for artificial manure, with and without chains, elevators for hay and straw, all makes of ploughs, throwers for one or two furrows, for horse harness spring teeth for cultivators, for horse shovels for digging ditches, targets with plates of common metal and combined with pressers, machines for pulling out turnip roots from one and several furrows, blowers, mills, apparatus for cleaning corn and seed, potato sorters, weed choppers, corn crushers, mowers for destroying weeds by steam, mills for artificial manure, potato machines, boxes, potato strewers with plates, machines for extracting and working peat, trench graders, Tordau markers ..... Per 100 kilograms.<br>(3) Steam ploughs, all sorts of thrashing machines, mobile for clover and all kinds of grass reapers and mowing machines, self-blinders, apparatus for mowers, sowers with plates and otherwise for corn and seed, for horse work, combined sawers for corn and artificial manure, potato sowers, cleaners for beetroot seeds and clover on sieves or on linen, horse weeders for destroying weeds, horse rakes combined with shakers, for sharpening the blades of mowers, dryers for corn and fruit, mills for bones, ordinary horse rakes ..... Per 100 kilograms.<br>(4) Motor ploughs, sowers, hand pullers for vegetables, tryers with plate drums, frizzled, for cleaning seeds, knives for choppers, squirters for disinfecting trees and buildings, centrifuges for milk, butter churns, presses, pasteurisers &c, milk apparatus for dairies, incubators and jars for milk and all others, n. s. m. .... Per 100 kilograms.<br>(5) Models, originals, models, mounted and perfected agricultural implements imported singly for scientific institutions, museums and for the patent office ..... Per 100 kilograms.<br>(6) Parts of agricultural machines, imported together with the machines or separately ..... Per 100 kilograms.<br>168 Weighing scales and their accessories, parts of weighing scales, except of copper or alloys of copper:<br>(1) For the first 60 kilograms, weight per article: weights for scales ..... Per 100 kilograms.<br>(2) For each 100 kilograms, weight per article in excess of 60 kilograms. .... Per 100 kilograms.<br>NOTE.—Scales for apothecaries and for laboratories, and the weights pertaining thereto, composed of non-precious metals, are assessed under No. 169, sub-division (1).<br>169 Instruments and apparatus of precision:<br>(1) (a) Astronomical and geodetical instruments, except those mentioned in Art. 170, telescopes, projecting lanterns, cameras, optical glasses for field glasses, lorgnettes, eyeglasses, chemical and optical instruments, rock crystals, agate isopters, pharmacy and laboratory balances and their accessories, meteorological instruments, barometers, thermometers, manometers, vacuum gauges, water, steam and gas meters, indicators, tachometers, traction regulators, ordinary and automatic calculators, planimeters, drawing instruments. .... Per 100 kilograms.<br>(2) Typewriters and calculators. .... Each<br>No. 1. Cinematograph films:<br>(a) Light positives ..... Per 100 kilograms.<br>(b) Light negatives .....<br>(c) Dark, for taking photographs .....<br>No. 2. Photographic plates, except those made of glass, Art. 77:<br>(a) Light ..... Per 100 kilograms.<br>(b) Dark, for taking photographs. ....<br>(c) Artificial limbs and all parts thereof. .... Per 100 kilograms.<br>(2) Instruments of precision, measures for workshops and studios, simple and of precision:<br>(a) Of precision, of common calibre and differential, machines for measuring, as well as protractors, micrometers &c. by weight of one piece:<br>i. Up to 1-1/4 gr. inclusive. .... Per 100 kilograms.<br>ii. From 1-1/4 gr. to 1/2 kilogram, inclusive. .... Per 100 kilograms.<br>iii. Above 1/2 kilogram. ....<br>(b) Ordinary stiff measures, folded and rolled, for artisans' use, sounding levels. .... Per 100 kilograms.<br>(c) Measures straight and heavy, such as steel tapes, geodetical measures, metal and wood weights &c. .... Per 100 kilograms.<br>(2) Apparatus and electro-technical instruments:<br>(a) Stoppers, regulators, controllers, insulators with mercury, lightning conductors, folding instruments, are lamps, projectors and their mechanism, electrical implements for heating cooking, electric stoves and irons, by weight of one piece:<br>i. To 15 kilograms. .... Per 100 kilograms.<br>ii. More than 15 to 150 kilograms. ....<br>iii. More than 150 kilograms. ....<br>(b) Complete folding tablets. ....<br>(c) Electric measures, volt-meters, ammeters, watt-meters, transformers, galvanometers, electrical implements for laboratories &c. .... Per 100 kilograms.<br>i. Weight up to 5 kilograms. ....<br>ii. Weight above 5 kilograms. .... | 27 00<br>35 00<br>60 00<br>110 00<br>23 00<br>500 00<br>30 00<br>5,000 00<br>4,000 00<br>500 00<br>500 00<br>Free<br>70 00<br>300 00<br>275 00<br>250 00<br>75 00<br>30 00<br>250 00<br>210 00<br>170 00<br>150 00<br>860 00<br>400 00<br>300 00 |           |           |        |         |  |

| Duties,<br>Marks.   | Nos.     | Articles. |  | Duties,<br>Marks. |
|---|----------|-----------|--|-------------------|
|   |          |           |  |                   |
| (d) Live coal, cased:<br>i. With coal thread, bare and covered with metal<br>..... Per 100 kilograms.   | 270 00   |           |  |                   |
| ii. With metal thread and others ..   | 1,000 00 |           |  |                   |
| iii. Batteries .....  |          |           |  |                   |
| (e) Installation materials for illuminating power,<br>telephones, signals, such as twisted divisors,<br>contacts, rosettes, secures of cork, cork<br>frames, branches, blocks, cable finishers,<br>boxes, dividing cases, cable cases and cup-<br>boards .....  | 200 00   |           |  |                   |
| (f) Telephone apparatus and all sorts of central<br>phones, apparatus for central stations, indi-<br>cators and magneto-bells, transformers and<br>telegraphic relays, electric bells and fire regis-<br>trators, signals .....   | 300 00   |           |  |                   |
| (g) Telegraph apparatus and their parts, twines,<br>knockers, keys, stoppers, electrical closures,<br>dependence cases, switchboards, apparatus for<br>weaker current, railway signals and wireless<br>telegraph .....  | 400 00   |           |  |                   |
| (4) Electric lamps and their parts .....  | 200 00   |           |  |                   |
| NOTE 1.—Instruments for laboratory, medical and<br>pharmaceutical use, made of clay, sandstone, glass,<br>china, &c. being subject to duty according to the<br>Customs duty of the quality of the respective<br>materials.  |          |           |  |                   |
| NOTE 2.—According to paragraph 2, Art. 169 pay<br>duty separately, also all the separate parts of the<br>mentioned apparatus and instruments.   |          |           |  |                   |
| NOTE 3.—Also according to the position of the<br>mentioned duty, the provisional nature of the electric<br>elements, batteries and other implements used and<br>needed for them, as well as for lamps, are subject<br>to the same Customs duty.   |          |           |  |                   |
| Spectacles, eye-glasses, lorgnettes and field glasses of<br>common materials; settings of the same without<br>glasses .....   | 270 00   |           |  |                   |
| NOTE.—Spectacles, eye-glasses, field glasses,<br>lorgnettes, in settings of gold, silver or platinum,<br>pay duty according to No. 148, but such articles in<br>settings of mother-of-pearl, tortoise-shell, ivory or<br>other costly materials, those with ornaments of<br>enamel, and those gilt or silvered, pay under sub-<br>division (1) of No. 215.  |          |           |  |                   |
| GENERAL NOTE to Nos. 169 and 170.—The instru-<br>ments enumerated in these sections pay duty on a<br>weight which includes that of the boxes, cases, &c.<br>which contain them, and which are specially<br>adapted for that purpose.  |          |           |  |                   |
| (1) Clock and watch makers' wares:  |          |           |  |                   |
| (1) Watch and clock movements imported without, or<br>separately, from the cases: .....   |          |           |  |                   |
| (a) Pocket watches .....  | 1 20     |           |  |                   |
| (b) Clocks of all descriptions, travelling clocks,<br>except those mentioned under letter (c) .....   | 200 00   |           |  |                   |
| (c) Wooden clocks with copper or wooden wheels<br>(clocks in which the framework of the move-<br>ment is of wood, and in which the motion is<br>derived from weights) .....   | 0 45     |           |  |                   |
| NOTE 1.—A "movement" of a timepiece shall be<br>deemed to be such a combination of the various<br>parts of the timepiece as shall consist of the pro-<br>jecting plates with all or part of the works affixed<br>thereto. Plates in which only the stones and sup-<br>ports, but no other parts, have been fixed, shall not<br>be deemed to be "movements."   |          |           |  |                   |
| NOTE 2.—Wall clocks, table clocks, mantelpiece<br>clocks and carriage clocks, of which the movements<br>cannot be detached from the cases without the aid of<br>tools, pay duty according to the material of the<br>cases, and, in addition:  |          |           |  |                   |
| i. For movements enumerated in sub-division<br>(1) (b) .....  | 4 00     |           |  |                   |
| ii. For movements enumerated in sub-division<br>(1) (c) .....   | 0 45     |           |  |                   |
| NOTE 3.—Cases imported separately from the<br>movements, or with movements which can be<br>separated from the cases without the aid of tools, pay<br>duty according to the material of which such cases<br>are composed.  |          |           |  |                   |
| (2) Pocket watches:   |          |           |  |                   |
| (a) With gold cases .....   | 40 00    |           |  |                   |
| (b) The same with ornaments of precious stones ..   | 100 00   |           |  |                   |
| (c) In silver covers, as well as gilt, with gilt parts<br>and ornaments, in covers of other materials, silvered<br>or with such ornaments .....   | 5 00     |           |  |                   |
| (d) With covers of any other material, u.s.m. ....  | 5 00     |           |  |                   |
| (3) Tower clocks .....  | 60 00    |           |  |                   |
| (4) Parts of watch and clock movements:   |          |           |  |                   |
| (a) Distinct parts, viz. separate wheels, axles, &c. ...  | 200 00   |           |  |                   |
| (b) Combinations of distinct parts, also distinct<br>parts placed in the same internal receptacle with<br>combinations of distinct parts .....  | 300 00   |           |  |                   |
| (5) Control clocks for watchmen, time clocks for<br>factories .....   | 2 00     |           |  |                   |
| 2 Musical instruments:  |          |           |  |                   |
| (1) (a) Pianos .....  | 450 00   |           |  |                   |
| (b) Stationary organs of all kinds .....  | 700 00   |           |  |                   |
| (2) Upright pianos .....  | 250 00   |           |  |                   |
| (3) Transportable organs, harmoniums and gramo-<br>phones .....   | 80 00    |           |  |                   |
| (4) Musical instruments of all kinds, u.s.m.; access-<br>ories of musical instruments, imported separ-<br>ately .....   | 80 00    |           |  |                   |
| NOTE. Metal chords are subject to duty accord-<br>ing to Art. 155, while rolls and belts for pianos pay<br>duty according to Art. 156, paragraph 1, letter (c).   |          |           |  |                   |
| (5) Gramophone records .....  | 170 00   |           |  |                   |
| NOTE 1.—Musical instruments are subject to duty<br>according to their weights, including the cases,<br>made specially for them.   |          |           |  |                   |
| NOTE 2.—Month organs, accordions, drums,<br>trumpets &c. for children are subject to duty accord-<br>ing to letter (d), par. 4, Art. 215.   |          |           |  |                   |
| 173 Vehicles (not for railled tracks):  |          |           |  |                   |
| (1) For conveyance of passengers:   |          |           |  |                   |
| (a) Large coaches, such as closed carriages, open<br>carriages, victorias, cabriolets, open and closed<br>landaus, phaetons, diligences and omnibuses. Each<br>carriage, .....  | 100 00   |           |  |                   |
| (b) Light carriages, such as cabs, sledges, travelling<br>carriages, .....  | 500 00   |           |  |                   |
| (c) Trucks without springs, phaetons, brancones ..  | 130 00   |           |  |                   |
| (d) All open cars .....   | 70 00    |           |  |                   |
| (3) (a and b) Wheeled cars .....  | 15 00    |           |  |                   |
| (c) Tricycles .....   | 40 00    |           |  |                   |
| (d) Wheeled vehicles .....  | 120 00   |           |  |                   |
| (4) Perambulators and invalid chairs .....  | 50 00    |           |  |                   |
| (5) Ordinary carts and sledges for heavy goods ..   | 15 00    |           |  |                   |
| (2) Separate parts of carriages, wheels:  |          |           |  |                   |
| (a) Boxes, wheels, lanterns and other parts, except<br>axles and springs .....  | 110 00   |           |  |                   |
| (b) All axles for carts and carriages, also grease<br>boxes .....   | 40 00    |           |  |                   |
| (c) Parts of wheels of every description ..   | 110 00   |           |  |                   |
| (8) Motor vans and motor buses ..   | 80 00    |           |  |                   |
| (9) Passenger vehicles .....  | 90 00    |           |  |                   |
| (10) Motor cycles .....   | 70 00    |           |  |                   |
| (11) Aeroplanes .....   | 136 00   |           |  |                   |
| 174 Railway and tramway cars:   |          |           |  |                   |
| (1) Trolleys and coal trucks .....  | 230 00   |           |  |                   |
| (2) Goods and tank waggons .....  | 300 00   |           |  |                   |
| Passenger carriages:  |          |           |  |                   |
| (3) Third and fourth class, also luggage and mail vans<br>..... Per axle  | 800 00   |           |  |                   |
| (4) Third and second class composite carriages, half-<br>upholstered .....  | 1,100 00 |           |  |                   |
| (5) Second class carriages .....  | 1,500 00 |           |  |                   |
| NOTE. Railway cars for narrow gauge railways<br>are subject to an allowance of 30 % of the duty.  |          |           |  |                   |
| (6) Trancars (horse-drawn and electric):  |          |           |  |                   |
| (a) Luggage cars .....  | 550 00   |           |  |                   |
| (b) Auxiliary cars and cars for horse traction ..   | 350 00   |           |  |                   |
| (c) Wagonets for transporting goods, or narrow<br>gauge railways .....  | 35 00    |           |  |                   |
| 175 Sea-going and river vessels, entire, with or without<br>complete rigging:   |          |           |  |                   |
| (1) Steam ships, above 600 tons .....   | Free     |           |  |                   |
| (2) River boats, both steam and otherwise propelled,<br>up to 600 tons .....  | 33 00    |           |  |                   |
| (3) Wooden boats .....  | 8 00     |           |  |                   |
| VIII.—PAPER, PAPER WARES AND TYPOGRAPHICAL PRODUCTS.  |          |           |  |                   |
| 176 Rags and paper material:  |          |           |  |                   |
| (1) All rags, cuttings, and material up to 1m. long and<br>up to 4 cms. wide, like old linen, ropes, strings, &c.,<br>not longer than 3m. ....  | Free     |           |  |                   |
| (2) Paper pulp prepared by a mechanical process (wood<br>pulp):   |          |           |  |                   |
| (a) Dry, containing less than 50 % of water .....   | 1 50     |           |  |                   |
| (b) Moist, containing 50 % or more of water .....   | 0 80     |           |  |                   |
| (3) Paper clippings and waste .....   | Free     |           |  |                   |
| NOTE.—Wood pulp imported in the form of car-<br>board or sheets, also waste paper, shall be admitted<br>according to the present No. (176) only on the con-<br>dition of their being chopped up fine or extensively<br>perforated.  |          |           |  |                   |
| (4) Paper pulp, prepared by a chemical process (sulphu-<br>lose, pulp made from rags, straw, peat &c.):   |          |           |  |                   |
| (a) Dry, containing less than 50 % of water .....   | 5 00     |           |  |                   |
| (b) Moist, containing 50 % or more of water .....   | 2 50     |           |  |                   |
| 177 Paper wares:  |          |           |  |                   |
| (1) Cardboard, papier-mâché, and carton-pierre:   |          |           |  |                   |
| (a) Of wood pulp, not coloured, in sheets .....   | 4 40     |           |  |                   |
| (b) Of wood pulp, coloured in the paste; of rags or<br>straw, or any other kind of cardboard (u.s.m.), in<br>sheets or cut into strips or cards, whether coloured<br>in the paste or not; tarred cardboard for roofing;<br>cardboard or paper coated or impregnated with<br>resin, antiseptics, insecticides, compositions, sul-<br>phate or sulphur; cards for Jacquard looms not<br>satiné, papier-mâché and carton-pierre, not<br>manufactured ..... | 7 00     |           |  |                   |
| (c) Pastelboard in rolls, saturated or not with pitch,<br>cards for Jacquard looms, not satiné .....  | 12 00    |           |  |                   |
| (d) Pastelboard, duplex and triplex, made by ma-<br>chinery, in two or three qualities, of a mass of<br>one or several colours, unglazed .....  | 27 00    |           |  |                   |
| (e) Bristol board weighing 650 grammes or less per<br>square metre, satiné, cardboard, gallesed, dyed, but<br>not made of dyed mass, in rolls and sheets, cards<br>for Jacquard looms for the making of satiné<br>carton tubes for winding up of yarn, products of<br>carton and papier mâché, u.s.m. as well as var-<br>nished .....   | 55 00    |           |  |                   |



## VIII. PAPER, PAPER WARES AND TYPOGRAPHICAL PRODUCTS—con.

| No.  | Articles.          | Duties.<br>Marks. |
|--|--------------------|-------------------|
| (f) Bristol board of all kinds, weighing not more than 650 grammes for one metre length, with water marks, impressed designs or patterns, or cut into strips or cards.....   | Per 100 kilograms. | 80 00             |
| (g) Paper:   |                    |                   |
| (a) Packing paper, made from wood pulp alone....   | Per 100 kilograms. | 20 00             |
| (b) Packing paper, unsaturated, unglued, &c., not less than 30 % of wood mass, weighing not less than 40 grammes per square metre:   |                    |                   |
| i. Rotation paper with a diameter, in rolls, not smaller than 70 c.m.....  | Per 100 kilograms. | 15 00             |
| ii. Ditto, in sheets.....  | Per 100 kilograms. | 20 00             |
| (c) Paper of all kinds, except those specially mentioned, with water marks of any kind, white or coloured, dyed in the mass:   |                    |                   |
| i. Paper containing wood pulp, n.s.m.....  | Per 100 kilograms. | 30 00             |
| ii. Without wood pulp.....   | Per 100 kilograms. | 45 00             |
| (d) Paper mentioned under letter (c) with water marks.....   | Per 100 kilograms. | 70 00             |
| (e) Parchment paper, carbon paper, percale paper, all sorts of paper, glued on tissues, paper saturated with paraffin wax, with antiseptic preparation, sulphur and other mixtures.....  | Per 100 kilograms. | 150 00            |
| (f) Dyed paper not in the pulp, but only on the surface:   |                    |                   |
| i. Dyed on one or both sides, in white.....  | Per 100 kilograms. | 60 00             |
| ii. All other sorts.....   | Per 100 kilograms. | 80 00             |
| (g) Tissue paper for cigarettes, white or coloured, in booklets, bobbins, rolls or sheets, copying paper, packing paper, silk or china paper.....  | Per 100 kilograms. | 150 00            |
| (h) Paper sensitive to light.....  | Per 100 kilograms. | 100 00            |
| (i) Copybooks in divers covers, not bound.....   | Per 100 kilograms. | 60 00             |
| (304a) Paper and carton with ornaments, such as gilt, silvered, bronzed, impressed, designs, pictures, coats of arms, monograms, products of paper, such as envelopes, flowers, shades, &c., products of paper, carton and papier-mâché, with ornaments, except those belonging to Art. 215 and Art. 177, paragraph 6.....       | Per 100 kilograms. | 180 00            |
| (b) Patterns for painting and transfer painting.....   | Per 100 kilograms. | 150 00            |
| (c) All kinds of playing cards.....  | Per 100 kilograms. | 200 00            |
| NOTE.—All playing cards are subject to an additional tax besides the ordinary duty.  |                    |                   |
| (d) Wall paper and friezes to them.....  | Per 100 kilograms. | 120 00            |
| (504a) Paper yarn of every kind.....   | Per 100 kilograms. | 70 00             |
| (b) Strings, even with an addition of wire for strengthening purposes.....   | Per 100 kilograms. | 100 00            |
| (c) Paper texture:   |                    |                   |
| i. Without addition of other material.....   | Per 100 kilograms. | 100 00            |
| ii. With addition of other materials.....  | Per 100 kilograms. | 300 00            |
| (d) Products of yarn and paper fibre:  |                    |                   |
| i. Bags, curvies and mattress covers.....  | Per 100 kilograms. | 110 00            |
| ii. Ready-made clothing and all kinds of cloth.....  | Per 100 kilograms. | 500 00            |
| (e) Cartons and bookbinding products, except those belonging to par. 1, Art. 215, Commercial books and albums separately imported.....   | Per 100 kilograms. | 100 00            |
| 178 Books, pictures, maps, etc.:   |                    |                   |
| (1) Pictures, drawings, plans, engravings, maps, music:  |                    |                   |
| (a) Executed by hand on paper or linen; also manuscripts.....  | Free.              |                   |
| (b) Reproduced on paper by any process of printing, except the articles designated under (c):  |                    |                   |
| i. One colour.....   | Per 100 kilograms. | 70 00             |
| ii. Multicoloured.....   | Per 100 kilograms. | 100 00            |
| With permission of the Treasury and Ministry of Trade and Industry, and the Ministry of Public Culture, oil paintings, engravings, drawings, pictures, &c., copies of Polish pictures may be exempted from duty.   |                    |                   |
| (c) Albums:  |                    |                   |
| i. In one colour.....  | Per 100 kilograms. | 15 00             |
| ii. Multicoloured.....   | Per 100 kilograms. | 70 00             |
| (d) Music.....   | Per 100 kilograms. | 35 00             |
| (2) (a) Books and periodicals of all kinds.....  | Free.              |                   |
| (b) All books printed abroad.....  | Free.              |                   |
| (3) Commercial and industrial drawings, not used for scientific purposes, invoices, marks, schedules, price lists, catalogues, prospectuses, advertisements, visiting cards, railway and train tickets, invitation cards, all prints for offices, trans, post-offices, in whatever way reproduced, in Polish or other languages: |                    |                   |
| (a) One colour.....  | Per 100 kilograms. | 100 00            |
| (b) Multi-coloured.....  | Per 100 kilograms. | 130 00            |
| NOTE.—All articles mentioned in pars. 1 and 3, Arts. 178 and Polish books in bindings with backs, are subject to an additional duty.....   |                    |                   |
|  | Per 100 kilograms. | 20 00             |

## IX.—FIBRE MATERIALS AND MANUFACTURES.

|   |       |  |
|---|-------|--|
| 179 Vegetable fibre materials, raw:   |       |  |
| (1) Raw cotton, ends of cotton yarn, wels of meslepis, peat wadding, and cotton wool; also meslepis mentioned in sub-division (3) of the present No. (179) in a cottonous condition, yarn, waste, all kinds of cotton combings..... | Free. |  |
| (2) Raw jute, also jute combings, even though impregnated with tar.....   | Free. |  |
| (3) Flax and hemp, combed or not; flax and hemp   |       |  |

| No.   | Articles.  | Duties.<br>Marks. |
|---|--|-------------------|
|   | combings, even though impregnated with tar; pine wool, ramie, New Zealand flax, Manila hemp, nettle fibre, and other vegetable substances used as substitutes for flax and hemp raw..... | Free.             |
| 180 Silk:   |  |                   |
| (1) Cocoons.....  | Free.  |                   |
| (2) Uncombed silk waste and silk cotton wool.....   | Free.  |                   |
| (3) Silk wadding or combed floss silk, undyed or dyed.....  | Free.  |                   |
| (4) Raw silk.....   | Free.  |                   |
| 181 Wool and animal down, incombings, unsprung:   |  |                   |
| (1) Washed, undyed; wool combings, ends and waste, undyed, carded or not.....   | Free.  |                   |
| (2) Artificial and rubbed wool.....   | Per 100 kilograms.   | 17 00             |
| (3) Dyed and rubbed wool.....   | Per 100 kilograms.   | 10 00             |
| NOTE.—(a) The ends of combings up to 40 cms. long.....  |  |                   |
|   | Free.  |                   |
| (b) Longer than 40 cms., according to Art. 186, pars. 1a and 1b.  |  |                   |
| 182 Cotton, scutched, carded; cotton wadding, in gunned layers or not; cotton combings of all kinds:  |  |                   |
| (a) Undyed.....   | Per 100 kilograms.   | 30 00             |
| (b) Dyed.....   | Per 100 kilograms.   | 50 00             |
| (c) Antiseptic.....   | Per 100 kilograms.   | 60 00             |
| 183 Cotton yarn:  |  |                   |
| (1) Of numbers up to No. 38 inclusive:  |  |                   |
| (a) Unbleached.....   | Per 100 kilograms.   | 80 00             |
| (b) Bleached, dyed or mercerised.....   | Per 100 kilograms.   | 105 00            |
| (2) From No. 38 to No. 60 exclusive (English):  |  |                   |
| (a) Unbleached.....   | Per 100 kilograms.   | 100 00            |
| (b) Bleached, dyed or mercerised.....   | Per 100 kilograms.   | 105 00            |
| (3) From No. 60 to No. 80, inclusive (English):   |  |                   |
| (a) Unbleached.....   | Per 100 kilograms.   | 155 00            |
| (b) Bleached, dyed or mercerised.....   | Per 100 kilograms.   | 190 00            |
| (4) Of numbers above No. 80 (English):  |  |                   |
| (a) Unbleached.....   | Per 100 kilograms.   | 220 00            |
| (b) Bleached, dyed or mercerised.....   | Per 100 kilograms.   | 255 00            |
| (5) Cotton twist, of two or more threads, on wooden spools, prepared from yarn of the following numbers (English):  |  |                   |
| (a) Up to No. 38, exclusive.....  | Per 100 kilograms, gross   | 125 00            |
| (b) From No. 38 to No. 60, inclusive.....   | Per 100 kilograms, gross   | 150 00            |
| (c) Above No. 80.....   | Per 100 kilograms, gross   | 270 00            |
| (6) Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5), prepared from yarn of the following numbers (English): |  |                   |
| (a) Below No. 60.....   | Per 100 kilograms.   | 200 00            |
| (b) From No. 60 to No. 80, inclusive.....   | Per 100 kilograms.   | 270 00            |
| (c) Above No. 80.....   | Per 100 kilograms.   | 350 00            |
| NOTE.—Ropes and cords of cotton yarn pay duty according to Art. 183, par. 3, letter a.  |  |                   |
| 184 Yarns spun of filaments materials mentioned in subdivisions (2) and (3) of No. 179, not twisted:  |  |                   |
| (1) Up to No. 60 to No. 80, inclusive.....  | Per 100 kilograms.   | 90 00             |
| (2) From No. 12 to No. 38, inclusive.....   | Per 100 kilograms.   | 100 00            |
| (3) From No. 35 to No. 70, inclusive.....   | Per 100 kilograms.   | 120 00            |
| (4) Above No. 70.....   | Per 100 kilograms.   | 155 00            |
| NOTE.—If twisted, the yarns mentioned in the present No. (184) are assessed for duty under subdivisions 5 and 6 of No. 183.   |  |                   |
| 185 Silk, twisted and spun:   |  |                   |
| (1) Raw silk (grège), twisted or thrown (organize or trame, i.e., warp silk or weft silk):  |  |                   |
| (a) Unboiled, unbleached and undyed.....  | Per 100 kilograms.   | 750 00            |
| (b) Boiled, bleached or dyed.....   | Per 100 kilograms.   | 1,050 00          |
| (2) Yarn from waste silk, twisted or not, even with an admixture of other materials:  |  |                   |
| (a) Undyed.....   | Per 100 kilograms.   | 750 00            |
| (b) Dyed.....   | Per 100 kilograms.   | 1,050 00          |
| (3) Artificial silk:  |  |                   |
| (a) Spun, undyed.....   | Per 100 kilograms.   | 750 00            |
| (b) Threaded, dyed, or any other silk threaded twice or more.....   | Per 100 kilograms.   | 1,050 00          |
| NOTE.—All spun silk on spools, cartons, &c., with their weight included.  |  |                   |
| 186 Wool, combed, spun or twisted:  |  |                   |
| (1) Combed:   |  |                   |
| (a) Dyed.....   | Per 100 kilograms.   | 100 00            |
| (b) Undyed.....   | Per 100 kilograms.   | 75 00             |
| (2) Spun:   |  |                   |
| (a) Up to and including No. 57 (metric system):   |  |                   |
| i. Undyed.....  | Per 100 kilograms.   | 155 00            |
| ii. Dyed.....   | Per 100 kilograms.   | 170 00            |
| (b) Above No. 57 (metric system):   |  |                   |
| i. Undyed.....  | Per 100 kilograms.   | 195 00            |
| ii. Dyed.....   | Per 100 kilograms.   | 210 00            |
| (3) Twisted, prepared from yarn of the following numbers (metric system):   |  |                   |
| (a) Up to and including No. 57:   |  |                   |
| i. Undyed.....  | Per 100 kilograms.   | 170 00            |
| ii. Dyed.....   | Per 100 kilograms.   | 185 00            |
| (b) Above No. 57:   |  |                   |
| i. Undyed.....  | Per 100 kilograms.   | 220 00            |
| ii. Dyed.....   | Per 100 kilograms.   | 185 00            |
| (4) Farcy, of all sorts (with knots, eyes, rings and the like):   |  |                   |
| (a) Undyed.....   | Per 100 kilograms.   | 220 00            |
| (b) Dyed.....   | Per 100 kilograms.   | 235 00            |
| 187 All sorts of linen and percale containing:  |  |                   |
| (1) In 1 kilogram up to 10 sq. m.....   | Per 100 kilograms.   | 235 00            |
| (2) Textures other than those named in sub-division 1 of the present No. (187) containing in 1 kilogram up to 15 sq. m.....   | Per 100 kilograms.   | 300 00            |
| (3) Textures containing in 1 kilogram more than 15 sq. m.....   | Per 100 kilograms.   | 370 00            |
| 188 Cotton tissues, dyed, chine, printed or mercerised:   |  |                   |
| (1) Cotton and linen, containing in 1 kilogram up to 15 sq. m.....  | Per 100 kilograms.   | 400 00            |

| Nos.  | Articles.  | Duties, Marks. | Nos. | Articles.  | Duties, Marks. |
|-------|--|----------------|------|--|----------------|
| (2)   | Textures other than those named in sub-division 1 of No. 183, containing in 1 kilog. up to 15 sq. m. Per 100 kilogs.   | 535 00         | 207  | Lace and lace manufactures :   |                |
| (3)   | Textures containing in 1 kilog. above 15 sq. m. . . . . Per 100 kilogs.  | 1,070 00       | (1)  | Lace, lace materials, lace manufactures, net sews, embroideries, embroidered webs, except those mentioned in par. 2 :  |                |
| 190   | Cotton velvet, cotton plush and cotton plush ribbons, figured or not . . . . . Per 100 kilogs.   | 500 00         | (a)  | Silk laces, embroidered with imitation gold and silver threads . . . . . Per 100 kilogs.   | 9,500 00       |
| 190   | Cables, rope and twine of jute, hemp, flax, of hemp tow or flax tow, or of other vegetable fibres mentioned in sub-division (3) of No. 179, tarred or not, of 10m. weight  |                | (b)  | All others, embroidered with imitation silk thread, lace, gold and silver. . . Per 100 kilogs.   | 6,600 00       |
| (1)   | (a) Above 350 gr. . . . . Per 100 kilogs.  | 14 00          | (2)  | Webbs and tulle, not narrower than 70 cm., embroidered on one side, not more than 4 cm. wide :   |                |
| (b)   | From 70 to 350 gr. inclusive . . . . .   | 50 00          | (a)  | Embroidered with silk, gold, silver, according to the quality of the web, with an addition of 25 % duty  |                |
| (c)   | From 12 to 70 gr. inclusive . . . . .  | 100 00         | (b)  | Embroidered with others, except those mentioned under letter (a) of this part, according to the quality of the web, with an addition of 15 % to the duty   |                |
| (d)   | Less than 12 gr. . . . .   | 150 00         |      | NOTE.—As basis for calculating the duty for cotton webs the duty is determined according to par. 3, Art. 188 or 187.   |                |
| (2)   | All sorts of fishing nets, even of cotton, as well as nets for sporting use . . . . . Per 100 kilogs.  | 150 00         | 208  | X.—BUTTONS, BEADS, JEWELLERY, FANCY GOODS AND STATIONERY.  |                |
| 191   | Jute and linen sacks, also coarse tissues of jute for sackling and packing purposes . . . . .  | 100 00         | 208  | Underlinen and other clothing, partly or wholly made up :  |                |
| NOTE. | —Floor-putting of jute, Manila hemp and kindred materials pays the duty fixed by the present No. (191) increased by 50%.   |                | (1)  | (a) Common in quality of the elementary material, with an addition of 40 %   |                |
| 192   | Tissues of jute, flax, hemp and other materials named in sub-division (3) of No. 179, except the tissues named in Nos. 191 and 193 :   |                | (b)  | The same considered with lace, &c. with an addition of 60 %  |                |
| (1)   | Ticking for mattresses and for furniture, heavy tissues for carpets, furniture and the like . . . . . Per 100 kilogs.  | 270 00         | (2)  | Ladies' hats, caps and other headgear, ornamented with ribbon and lace, feathers, flowers, &c. . . . . Per 100 kilogs.   | 17,000 00      |
| (2)   | Raw-flax and hemp-cloth, buckrueck, &c. . . . . Per 100 kilogs.  | 320 00         |      | NOTE 1.—Furs, fur cloth and covers, sewn, but not covered with materials, are subject to duty according to the quality of the fur, Art. 86, with an addition of 50 %. Clothes, covers lined with fur, are subject to duty according to par. 1, Art. 209.   |                |
| (3)   | Tissues for carpets, furniture, narrow carpets, textures for clothes and for dyed linen . . . . .  | 400 00         |      | NOTE 2.—In determining the duty of the goods, as basis is to be taken the texture of which the clothes are made; the linings, whatever its quality may be, has no influence on the price.  |                |
| (1)   | Cloths of flax (linen), of hemp and of the textile materials mentioned in sub-division (3) of No. 179 (with the exception of the tissues mentioned in No. 192), unbleached, boiled, bleached, dyed, printed or chioé . . . . . Per 100 kilogs.   | 500 00         |      | NOTE 3.—Linen clothes and small confections, made of knitted materials, are subject to duty according to Art. 205, with addition of 10 %.  |                |
| (2)   | Tablecloths, napkins, towels, handkerchiefs . . . . .  | 600 00         |      | GENERAL NOTES.—To Articles 183 and 209 :   |                |
| 194   | Waxed cloth and oilcloth of all kinds (except of silk, which is assessed for duty under No. 197) and articles manufactured therefrom, sailcloth, canvas primed with paint, tarpaulins, heppen hose for fire-engines, heppen buckets, machine belting of hemp or cotton . . . . . Per 100 kilogs. | 175 00         | i.   | All sorts of yarn containing no more than 20 % of silk and imitation thread, lace, also gold and silver, are subject to duty with addition of 30 %.  |                |
| 195   | Spun silk handkerchiefs, shawls, ribbons, tape, tulle, velvet, plush and gauze for sieves :  |                | ii.  | All sorts of yarn containing more than 20 % of silk and imitation thread, lace, also gold and silver, are taxed according to the quality of the additions.   |                |
| (a)   | Silk webs and spun handkerchiefs, shawls except those mentioned in Art. 193, ribbons and tape, tulle, oriental webs, velvet and plush and all sorts of chenille . . . . . Per 100 kilogs.  | 4,000 00       | iii. | Handkerchiefs, napkins, tablecloths, blankets, curtains, &c. worked, but not ornamental, are subject to duty according to the quality of the material with addition of 10 %.   |                |
| (b)   | Gauze for small sieves . . . . .   | 600 00         | iv.  | The same ornamented, but not embroidered with thread, lace, gold, silver, lace, tulle, and all other materials are subject to duty according to the quality of the materials with addition of 50 %.  |                |
| 196   | Silk foulards printed or stamped in handkerchiefs or in the piece . . . . . Per 100 kilogs.  | 3,500 00       | v.   | In applying the duty on the woven materials mentioned in Art. 205, knitted, plated and of jewellery, with addition of silk, thread, lace, gold and silver, are subject to duty :   |                |
| 197   | Half-silk, waxcloth and oilcloth of silk . . . Per 100 kilogs.   | 2,600 00       | (a)  | Silk manufactures made so that the right and left sides are covered with silk in proportion of 50 % to 100 %   |                |
| 198   | Wool felt and felt stuffs of all kinds; articles u.s.m. cut out of felt . . . . . Per 100 kilogs.  | 400 00         | (b)  | Manufactures with addition of silk, covered with silk in proportion of more than 10 %  |                |
| 199   | Woolen stuffs, woven, u.s.m.   |                | (c)  | Manufactures of imitation thread, lace, gold and silver, are subject to duty according to Art. 146, par. 5, those the surface of which on the right and left sides is covered with thread, lace, imitation, gold and silver above 50 %   |                |
| (1)   | Made of coumbed webs :   |                | (d)  | The above-mentioned articles with addition of general quality of silk and thread, lace, inasmuch as their general quality does not surpass 10 %, are subject to duty according to the quality of the material with 20 % added  |                |
| (a)   | Up to 250 gr. weight in 1 sq. m. . . . .   | 1,850 00       | 210  | Hats :   |                |
| (b)   | Above 250 . . . . .  | 1,550 00       | (1)  | (a) Hats of animal down . . . . . Each   | 2 00           |
| (2)   | All others not mentioned in par. 1 :   |                | (b)  | Felt of all kinds . . . . .  | 1 00           |
| (a)   | Including up to 250 gr. weight in 1 sq. m. . . . . Per 100 kilogs.   | 1,550 00       | (c)  | Circles, cones, funnels &c. for hat making, dyed and undyed :  |                |
| (b)   | From 250 to 500 gr. weight in 1 sq. m. . . . .   | 1,100 00       | (a)  | Of animal down . . . . . Per 100 kilogs.   | 00 85          |
| (c)   | Above 500 gr. weight in 1 sq. m. . . . .   | 950 00         | (b)  | Felt and other materials . . . . .   | 600 00         |
| (3)   | Peasants' cloth of native make, shaggy rugs for peasants' use . . . . . Per 100 kilogs.  | 735 00         | (3)  | Leather and varnished hats . . . . .   | 600 00         |
| 200   | Half-woolen materials :  |                | (4)  | Straw hats and hats composed of various kinds of plants prepared from vegetable substances in imitation of straw and sewn together, with or without an admixture of silk or tinsel. Per 100 kilogs.  | 1,000 00       |
| (1)   | Materials for men's clothes, basis of weight over 500 gr. to 1 sq. m. . . . . Per 100 kilogs.  | 735 00         | (5)  | Caps of all kinds, without fur . . . . . Each  | 1 70           |
| NOTE. | —Peasants' cloth, home-made, shaggy rugs of weight above 300 gr. to 1 sq. m. . . . . Per 100 kilogs.   | 600 00         |      | NOTE 1.—Hats for women trimmed, that is, say, with ribbons, feathers, flowers, lace or other materials, used for embellishing hats, pay duty under sub-division (2) of No. 209. Shapes for women's hats, made of starched cotton transparent tissues, with wire frame, pay duty under sub-division (1) of No. 210. |                |
| 201   | Webbs, handkerchiefs, scarfs in the nature of cashmeres, with woollen warp and weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton; also genuine cashmeres and French cashmere handkerchiefs . . . . . Per 100 kilogs.                              | 2,000 00       |      | NOTE 2.—Caps with borders of furs, and for caps, are assessed in accordance with the note (1) of Art. 209.   |                |
| 202   | Materials of wool, half-wool, cotton and woven of felt for factory use :   |                |      |  |                |
| (1)   | All u.s.m. in par. 2 pay duty according to Arts. 187, 188, 189 and 199   |                |      |  |                |
| (2)   | Driving belts, made of camels' hair. Per 100 kilogs.   | 25 00          |      |  |                |
| NOTE. | —Materials mentioned in par. 1, with permission of the Treasury after agreement with the Ministry of Commerce.   |                |      |  |                |
| 203   | Woolen carpets of all kinds . . . . . Per 100 kilogs.  | 250 00         |      |  |                |
| 204   | Materials and manufactures of stockings and lace work :  |                |      |  |                |
| (1)   | Materials of texture and stockings :   |                |      |  |                |
| (a)   | Silk . . . . . Per 100 kilogs.   | 4,500 00       |      |  |                |
| (b)   | Half-silk . . . . .  | 2,800 00       |      |  |                |
| (c)   | Woolen . . . . .   | 900 00         |      |  |                |
| (d)   | Other sorts . . . . .  | 700 00         |      |  |                |
| (2)   | Tape and bands for trappings, fringes, tassels, facings and other plated wares   |                |      |  |                |
| (a)   | Of silk or half-silk . . . . . Per 100 kilogs.   | 2,850 00       |      |  |                |
| (b)   | Woolen . . . . .   | 900 00         |      |  |                |
| (c)   | All other kinds . . . . .  | 700 00         |      |  |                |
| 205   | NOTE.—Other than of silk in the piece or cut :   |                |      |  |                |
| (1)   | Cotton tulle for curtains, gauze, tulle, either embroidered nor with appliqué works. Per 100 kilogs.   | 1,100 00       |      |  |                |
| (2)   | Tulle of all kinds, u.s.m. . . . .   | 3,500 00       |      |  |                |

**X.—BUTTONS, BEADS, JEWELLERY, FANCY GOODS AND STATIONERY—continued.**

| No.   | Articles.  | Duties, Marks. |
|---|--|----------------|
| 211   | Umbrellas and umbrella sticks:   |                |
| (1)   | Of all kinds, covered with silk or half silk kinds:  |                |
| (a)   | Trimmed (with lace, ribbon, embroidery, &c.)   | 10 00          |
| (b)   | Not trimmed.   | 5 00           |
| (2)   | Of all kinds, covered with tissues other than of silk or half silk:  |                |
| (a)   | Trimmed (with lace, ribbon, embroidery, &c.)   | 5 00           |
| (b)   | Not trimmed.   | 3 50           |
| (3)   | Uncovered frames of parasols and umbrellas (with the sticks adapted thereto):  |                |
| (a)   | Without handles or with common handles only  | 00 85          |
| NOTE.—The umbrellas mentioned in sub-division (2) of the present No. (211), when furnished with handles falling within the category of manufactures enumerated in sub-division (1) of No. 215, pay the duty fixed by sub-division (2) of the present No. (211) with the addition of, per article, 1.35. |  |                |
| 212   | Buttons:   |                |
| (1)   | Of mother-of-pearl, of metals of all kinds except gold, silver and platinum (No. 148), all kinds of buttons, of linen, cotton, wool or silk. Per 100 kilograms.  | 530 00         |
| (2)   | China, glass, wood, bone, or any other substance.  | 270 00         |
| 213   | Feathers for decorative purposes and artificial flowers:   |                |
| (1)   | Dressed feathers and bird skins of all kinds (of rare or common birds) with the feathers on; plumes and tissues of feathers (weight of inner packing included)   | 5,000 00       |
| (2)   | Artificial flowers and plants, made of natural yarn and tissues, with or without admixture of other materials; artificial decorative plants, with admixture of costly materials (weight of inner packing included)   | 4,000 00       |
| (3)   | Artificial decorative plants, with or without flowers, without admixture of costly materials; also artificial flowers, made from parts of natural flowers  | 500 00         |
| NOTE.—Feathers and skins of rare birds (ostrich, marabout, bird of paradise, peacock, humming bird &c.)   |  |                |
| 214   | Glass splinters, glass beads, wooden and celluloid, china, metallic, cocoa beads &c. of common materials, artificial pearls, coral, imitation, made of all kinds of common materials:  |                |
| (1)   | Glass beads, string on threads and reels, as much as they are of one form, one colour and one size.  | 35 00          |
| (2)   | Manufactures of glass, imitation of pearls and wooden beads, also celluloid, china, metal, wax &c. Imitation pearls and corals, clasps, lightly silvered or gilt, with ornaments of artificial pearls and stones and with addition of other materials.   | 500 00         |
| 215   | Fancy and toilet articles n.s.m., complete or in parts: children's toys:   |                |
| (1)   | Costly, into the composition of which enter silk, aluminium, mother-of-pearl, coral, tortoise-shell, ivory, enamel, amber, or the like costly materials, gilt or silvered metals or metal alloys; all kinds of manufactures of mother-of-pearl, tortoise-shell, ivory and amber n.s.m.   | 1,170 00       |
| (2)   | Common, with parts, settings, or embellishments of non-precious metals or metal alloys (neither gilt or silvered), or of horn, bone, wood, porcelain, non-precious stones, glass, meerschaum, whalebone, jet, celluloid, and similar non-precious materials; all kinds of manufactures of horn, bone, meerschaum, whalebone, jet, celluloid, lava and wax n.s.m. | 400 00         |
| (3)   | Fancy and toilet articles, n.s.m., made of all kinds of base metals, except copper, tin and their fusions, even gilt and silvered ornaments, without addition of other costly things, weight of one piece up to 2 kilograms, inclusive   | 270 00         |
| NOTE.—The above mentioned manufactures of copper, tin and their fusions, are subject to duty according to Art. 119, pars. 2, 3 and 4, and according to Art. 153, par. 3.  |  |                |
| (4)   | Children's toys:   |                |
| (a)   | All sorts of bone, horn, wood, china, aluminium, meerschaum, whalebone, jet, celluloid, lava with addition of base metals, although they may be gilt and silvered as well as all kinds of textures   | 400 00         |
| (b)   | Toys, made of copper and its fusions, iron, steel, tin, lead, nickel, zinc, &c. without addition of other materials although they may be gilt or silvered ornaments  | 270 00         |
| (c)   | Bells' heads of china, or biscuit, though painted, without eyes or hair  | 40 00          |
| (d)   | Music organs, drums, trumpets, &c.   | 150 00         |
| NOTE 1.—Articles in which gold, silver or platinum evidently represent the principal value are subject to duty like gold and silver articles.   |  |                |
| NOTE 2.—Wooden articles with ornaments of copper and its fusions, of weight above 2 kilograms, each, are subject to duty according to Art. 6, par. 4, of weight less than 2 kilograms, according to pars. 1 and 2 of this Art. (215), according to the materials more used in the ornaments.            |  |                |
| NOTE 3.—The cases in which manufactures of Art. 215 are imported are subject to separate duty, according to their quality.  |  |                |

| No.  | Articles.  | Duties, Marks.                      |
|--|--|-------------------------------------|
| 216  | Stationery, accessories for drawing and painting:  |                                     |
| (1) (a)  | Accessories for writing, drawing and painting, not mentioned in other numbers of the Tariff, complete or in parts, such as pen-holders, inkstands, pen-holders, water, pencil-sharpeners, stumps and the like (including weight of boxes in which they are imported)   | 165 00                              |
| (b)  | All pens and pencils for writing, by weight.   | 250 00                              |
| NOTE 1.—Pen-holders, pen-holders, and the other articles mentioned above, if made from precious metal, pay duty under the section relating to gold and silver manufactures.  |  |                                     |
| NOTE 2.—Stamps are dutiable under sub-division (6) of No. 66, and are liable to a surtax of 50%.   |  |                                     |
| 217  | Articles intended for archaeological, numismatic and natural history collections and museums, such as stuffed animals, birds, fishes and the like (except shells); dried plants pressed on paper, animals preserved in spirits, minerals, fossils, mummies and Egyptian, Greek, Roman and other antiquities; medals, ancient coins and similar rare articles, in the event of their being imported in single specimens or in collections, and not being in the nature of merchandise | Free                                |
| 218  | Samples of various materials and manufactures having neither the form nor the nature of articles of merchandise  | Free                                |
| NOTE.—Samples of textures of silk, half-silk and threaded lace, imitation gold and silver, are subject to duty according to Arts. 148, 195, 196 and 197. Samples of other textures though with addition of silk or thread lace.  |  |                                     |
| GOODS OF WHICH THE IMPORTATION IS PROHIBITED.  |  |                                     |
| 219  | Silver money and base metals, Polish or from other countries, in quantities surpassing the needs of travellers and which are limited and fixed by the Treasury   |                                     |
| 220  | Gunpowder and explosives.  |                                     |
| NOTE.—The Treasury is empowered to permit the importation from abroad of explosives, of which the importation is otherwise prohibited, when the said explosives have been ordered from abroad by Government establishments, companies, or private individuals, and are to be used for works of excavation, and (or) signalling, and subject to their paying the following rates of duty: |  |                                     |
| (a)  | Gunpowder.   | Per 100 kilograms, gross. Mk. 30 00 |
| (b)  | Dynamite and all other explosives and detonating compounds; also all accessories for blasting, such as fuses, slow match, electrical charge igniters and other similar accessories, not separately designated in the Tariff:   | Per 100 kilograms, gross. Mk. 60 00 |
| 221  | Cartridges, cannon, bombs, &c.   |                                     |
| NOTE.—Arms and their accessories, for sport, are allowed to be imported for sale and personal use, after the presentation of the relative import permission to the Customs house authorities.  |  |                                     |
| 222  | Bacae, opium, Indian, poison.  |                                     |
| 223  | Saffron, artificial.   |                                     |
| 224  | All merchandise and articles of a nature implying disrespect for sacred things, blasphemy, or ridicule of religion, or profaned with stamps, tickets, &c. reproducing holy images in a manner suggestive of such disrespect, blasphemy, or ridicule.   |                                     |
| 225  | Wall paper covered throughout with arsenical coloring matter, dull or glossy.  |                                     |
| 226  | Potatoes—American origin, leaves, waste substances, as well as packing used for the transport of potatoes from America to Poland.  |                                     |
| 227  | Vessels with double bottoms.   |                                     |
| 228  | Labels for bottles with the imitation of foreign firms, when the bottles are delivered empty.  |                                     |
| 229  | Aniline dyes, containing arsenic in pieces, powders, cake, not in crystals.  |                                     |
| 230  | Tickets for foreign lotteries, or so called lottery loans, emitted by private persons, companies or cities.  |                                     |
| 231  | Opium for smoking, as well as pipes and all accessories for opium smoking.   |                                     |
| The following articles are exempt from duty for a period of three months from the date of the coming into force of the Tariff of Nov. 4th, 1919 (viz., until 10th April, 1920):  |  |                                     |
| No.  | Articles.  |                                     |
| 187  | (1) Cotton textiles and percale, containing in 1 kilogram, up to 10 sq. m., inclusive.   |                                     |
| 187  | (2) Cotton textiles and percale, containing in 1 kilogram, from 10 to 15 sq. m.  |                                     |
| 199  | (3) Pesant's cloth of native make, shaggy rugs for peasants' use.  |                                     |
| 200  | (1) Half-woolen materials for men's clothes, on cotton basis, of weight over 500 gr. to 1 sq. m.   |                                     |
| 200  | (2) Half-woolen peasants' cloth, home made, shaggy rugs, of weight above 500 gr. to 1 sq. m.   |                                     |
| B.   |  |                                     |
| 2  | (1) and (2) and (3) Rice.  |                                     |
| NOTE.  |  |                                     |
| 8  | Dried potatoes, slices, cuttings, ground or unground.  |                                     |
| 22   | (1) and (2) Sugar.   |                                     |
| 24   | (1) Condensed milk, dried milk, sweetened or unsweetened, fruit and berry marshmallows and jams.   |                                     |
| 34   | (2) and (3) Meat, dried, smoked, pickled or smoke-dried, and hams.   |                                     |
| 34   | (4) Game and poultry (died).   |                                     |
| 36   | Cows' and sheep's butter.  |                                     |
| 37   | (1 b. and c.) Carp and other fresh fish.   |                                     |
| 37   | (3) and (4) Herrings and other fish, salted, smoke-dried, dried (except salmon, turbot, sole, trout and sardines).   |                                     |
| 39   | (1) Foodstuffs, n.s.m., in the Customs Tariff.   |                                     |
| 41   | (3) (5) Bones treated with sulphuric acid, fertilising compositions and mixtures of every kind, burnt bones and bone ash and mineral superphosphates.  |                                     |



| Tariff No.                |  |
|---------------------------|--|
| 31 (2b)                   | Animal fat, refined, melted and manufactured.  |
| 57 (1)                    | Leather boots and shoes, except where specially specified (not including patent boots and shoes and those with silk uppers), weighing more than 600 gr. per pair.  |
| 57 (5a)                   | Harness, ordinary.   |
| 57 (6a)                   | Sheet glass, blown and moulded, unpolished and unground, up to 5 mm. inclusive in thickness, transparent, half-opaque and coloured, of ordinary bottle glass colour, plain, without designs or ornamentations, of surface up to 1 sq. m. |
| 88 (3)                    | Boots and shoes of rubber.   |
| 98 (2) and (3)            | Ammonium nitrate and sulphate.   |
| 120 (2)                   | Soap, ordinary.  |
| 120 (3)                   | Shovels, pitchforks, picks, rakes, choppers and mattocks.  |
| 167 (C. 1, 2, 3, 4 and 6) | Agricultural machines and tools, and parts of agricultural machines imported together with the machines or separately.   |
| 177 (2b)                  | Paper not glazed or sized, containing not less than 60% of wood pulp, weighing not less than 48 gr. per square metre.  |
| 177 (2b)                  | Paper in rolls, with a diameter not less than 70 cm. and in sheets.  |
| 177 (2c)                  | All sorts of paper, except those specially mentioned in the Tariff, white and coloured, dyed in the pulp, without ornaments or water marks, and lined paper.   |
| 183 (5)                   | Cotton twist on wooden reels, of two or more strands.  |
| 191                       | Jute sacks.  |
| 192 (2)                   | Unbleached flax and hemp cloth, lincaback &c.  |
| 209 (1a)                  | All sorts of ordinary cotton lingerie, except that made of batist, oxford and zephyr.  |

The Ministry of Finance, in agreement with the Ministry of Trade and Industry, may also exempt from duty, for a period not exceeding one year from the coming into force of the new Tariff, the following articles imported from abroad, and also any other machines not manufactured in the country.

| Tariff No. |   |
|------------|---|
| 57 (4 b)   | Leather driving belts: sewn or musewn.  |
| 93 (3)     | Purified borax in crystals, pulverised and anhydrous (50 per cent. of the requirements indispensable for the production, after it has been proved that the required quantity corresponds to the actual needs of the factory). |
| 108 (1a)   | Sulphuric acid of any strength (not including fuming sulphuric acid or sulphuric anhydride).  |
| 153 (5b)   | Galls' link chains.   |
| 156 (1a)   | Wire driving belts.   |
| 156 (3)    | Electric cables covered with lead.  |
| 161 (1f)   | Files, weighing up to $\frac{1}{2}$ kilo., inclusive, per dozen.  |
| 161 (3)    | Steel tools, tempered, such as twist drills, screws, drills, circular saws, twist-drill cutters, dies, blades for scissors, punches, stampers, cutters, nibblers, alphabets   |
| 162        | Printing compositors' and printing trade accessories.   |
| 167 (A1 b) | Steam and electric engines, steam waggons, heat waggons and electric waggons; water turbines; mechanisms for levers and lifts (without motors).   |
| 167 (A1 c) | Locomotives weighing up to 250 kilogs., fixed and portable, freezing and refrigerating machines.  |

| Tariff No.                     |   |
|--------------------------------|---|
| 167 (A1 d)                     | Steam locomobiles (agricultural).   |
| 167 (A1 e)                     | Steam turbines.   |
| 167 (A1 g)                     | Machines for working metals, except ordinary turning machines, height of centres, 250 mm. and less.   |
| 167 (A1 h)                     | Machines for spinning wool and cotton scutchers.  |
| 167 (re a)                     | Carding machines &c. except such types as are made in Poland.   |
| 167 (A1 & H r. (a, b, c, & d)) | Machines and machine parts used for bleaching, dyeing and finishing cotton and cotton waste materials, except such types as are made in Poland. |
| 167 (A1 a)                     | Parts of machines of kinds exempted from duty, imported together with the machines or separately, and bronze wire nettings.                     |
| 167 (A4 b)                     | Spindles, hoops, levelled cylinders for filre machines, spinning tubes.   |
| 167 (B1 & B2)                  | Electric machines, accumulators, transmitters, electric ventilators and their parts.  |
| 169 (3d)                       | Electric bulbs, mounted with carbon or metal filaments.   |
| 173 (8)                        | Motor lorries.  |
| 174 (1a & b)                   | Railway waggons, trucks, platform cars, coal trucks and tank waggons.   |
| 174 (3)                        | Small waggons for field and mine railways &c.   |
| 175 (3 & 3)                    | Steam and other iron river ships (up to 600 tons), and wooden ships if Polish workshops are unable to supply them.                              |
| 184                            | Driving belts—hemp and cotton.  |
| 202 (2)                        | Camel hair driving belts.   |

### TRANSIT AND EXPORT.

Goods sent in transit through Poland or exported from Poland abroad will be free of duty.

### GOVERNMENT MONOPOLIES.

The import into Poland and transit through Poland of goods which are the subject of Polish Government monopoly is allowed only under special permits.

### GOODS IMPORTED BY PARCELS POST.

On goods arriving by parcels post and weighing not more than 5 kilogs. gross, duty will be paid at the rate of 3 marks (gold), provided that the parcel does not contain goods subject to duty at a higher rate than 100 marks for 100 kilogs., or that they do not contain goods on which duty is paid according to the number of articles.

### WAREHOUSE DUTIES &C.

In addition to Customs duty proper, special taxes are payable for warehousing, loading and unloading.

Customs houses which possess their own warehouses may issue special regulations for such charges, but the warehouse fee must not exceed 60 pf. per 100 kilogs. per day. No fees are chargeable for the first three days.

Loading and unloading expenses are fixed at 0.2 per cent. of the duty chargeable, with a minimum of 20 pf. and a maximum of 5 marks. On parcels 20 pf. will be charged.

## PORTUGAL AND MADEIRA

### INDEX TO THE PRINCIPAL ARTICLES MENTIONED IN THE TARIFF.

|                         | Nos.          |                                 | Nos.                 |                                   | Nos.                 |                                 | Nos.               |
|-------------------------|---------------|---------------------------------|----------------------|-----------------------------------|----------------------|---------------------------------|--------------------|
| Acids                   | 130-133, 149  | Cantas                          | 229, 282, 405        | Engravings                        | 198                  | Hats                            | 539-543            |
| Aeroplanes              | 428A          | Camphor                         | 46                   | Envelopes                         | 519                  | Hat brims                       | 620                |
| Alabaster               | 92, 93        | Caoutchouc, and manufactures of |                      | Extracts                          | 154                  | Hemp, raw                       | 58, 59             |
| Alcohol                 | 315, 316      | Cape                            | 47, 295-297, 440-442 | Faience                           | 453                  | " manufactures of               | 260-292            |
| Alkalis                 | 124           | Carbonates                      | 528                  | Fans                              | 566                  | Hides and skins                 | 28-35              |
| Alpiste                 | 328           | Carbamide                       | 140-142              | Felts                             | 298-302              | " manufactures of               | 364                |
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| Apparatus and machinery |               | Carpets                         | 169, 253, 286        | Firearms                          | 422                  | Hoops                           | 44                 |
| Automobiles             | 369-373, 472  | Carriages                       | 409-419              | Firewood                          | 57                   | Horsehair                       | 431                |
| Bacon                   | 420A & B      | Catalogues                      | 507-511              | Fireworks                         | 561                  | Hosiery                         | 176, 192, 259, 292 |
| Bags                    | 356           | Cereals                         | 323                  | Fish                              | 348-352              | Ice                             | 90                 |
| Barks                   | 298, 523      | Cheeseal                        | 48, 375              | Flax                              | 58, 59               | Ink, writing                    | 583                |
| Barrels                 | 77            | Cherry                          | 367                  | Flour                             | 324, 325, 326        | " printing                      | 156                |
| Beans                   | 423           | Chlorides                       | 144, 145             | Flowers, artificial               | 559, 560             | Instruments                     | 382-389            |
| Beef                    | 337           | Chocolate                       | 345                  | Fodder                            | 360                  | Iron                            | 114, 118           |
| Beer                    | 355           | Cigar cases                     | 536                  | Frames                            | 521, 522             | " and manufactures of           |                    |
| Bellows                 | 319           | Cigars                          | 281                  | Fruits                            | 56, 361              | "                               | 114, 118, 478-488  |
| Belts                   | 362           | Clasps                          | 47                   | Furs                              | 437                  | Iron sheets and ornaments       | 693                |
| Berrets                 | 378           | Clocks                          | 400-403              | Gases                             | 353, 554             | Isinglass                       | 14                 |
| Beverages               | 528           | Cocoa                           | 341                  | Galloons                          | 168, 182             | Ivory                           | 25                 |
| Bicycles                | 317, 318      | Coffee                          | 342, 343             | Gas and water meters              | 317                  | " manufactures of               | 435                |
| Biscuits                | 419A, 420     | Coke                            | 88                   | Gauze                             | 221, 222, 280, 281   | Jewellery                       | 627                |
| Blackboards             | 333           | Colours and dyes                | 153, 518             | Gelatine                          | 14                   | Juices                          | 81                 |
| Boards                  | 165           | Copper                          | 108-110              | Generators                        | 381                  | "                               | 34                 |
| Bobbinet                | 45            | Cordage, cables, &c.            | 547                  | Glass and crystal wares           | 159, 464             | Lace                            | 231, 232, 245      |
| Bolting cloth           | 221, 222      | Cork                            | 52, 145              | Glass broken                      | 100                  | Lambskin                        | 157                |
| Bombazines              | 184           | Cork-tree bark                  | 43                   | Gloves                            | 433, 434             | Lead and grease                 | 254                |
| Bones                   | 220, 222      | Cotton, raw                     | 40                   | Glue                              | 14, 545, 546         | Leard, manufactures of          | 473                |
| Books                   | 436           | " manufactures of               | 193-295              | Gold, and manufactures of         |                      | Leather, manufactures of        | 434                |
| Booklets                | 528           | Counterpanes                    | 218, 219             | Gums                              | 120, 122, 491        | Lime                            | 86                 |
| Boots and shoes         | 506-511       | Coverlets                       | 293                  | Grapes                            | 368                  | Linen, manufactures of          | 200-292            |
| Borate of soda          | 551-554       | Covers for books                | 516, 517             | Gunpowder                         | 548, 576             | Lintings and trimmings for hats | 544                |
| Boxes                   | 138           | Cutlery                         | 468, 469             | Guns                              | 424-426              | Liquor                          | 27                 |
| Brandy                  | 556           | Cylinders                       | 379, 380             | Gut                               | 41                   | Machinery and apparatus         | 369-373            |
| Brieks                  | 315, 316      | Damasks                         | 273                  | Gutta-percha, and manufactures of |                      | Malze                           | 526                |
| Briques                 | 334           | Dressing cases                  | 556                  | "                                 | 47, 295-297, 440-442 | Manures, chemical               | 150                |
| Briquettes              | 456           | Dynamite                        | 548                  | Gypsum                            | 85                   | Marble                          | 92, 93             |
| Brushes                 | 88            | Edibleware                      | 453                  | Hand-lashery                      | 305-309              | Margarine                       | 158, 383           |
| Butter                  | 397, 549, 550 | Ebonite                         | 47                   | Hair                              | 365                  | "                               | 284                |
| Buttons                 | 362           | Eggs                            | 365                  | " manufactures of                 | 430, 431             | Marly                           |                    |
| Cables                  | 529, 530      | Electric piles                  | 396                  | Handkerchiefs                     | 166, 183, 223, 275   |                                 | 565                |
| Cañons                  | 590           | Egines                          | 392, 393B            |                                   |                      |                                 |                    |

|                       | Nos.           |                               | Nos.               |                             | Nos.              |                           | Nos.                            |
|-----------------------|----------------|-------------------------------|--------------------|-----------------------------|-------------------|---------------------------|---------------------------------|
| Material for railways | 144, 488       | Pitch                         | 84                 | Shoe blacking               | 564               | Tissues                   | 171-175, 187-192, 236-          |
| Matrices              | 393            | Plants                        | 78                 | Side arms                   | 423               | Tobacco                   | 259, 287-289, 291, 292, 310-314 |
| Mats                  | 535            | Platinum, and manufactures of |                    | Silk                        | 39, 40            | Tow                       | 581, 582                        |
| Meat                  | 556            | Playing cards                 | 129, 127, 493      | Manufactures of             | 177-192           | Trunks                    | 523                             |
| Medicines             | 567-570        | Plush                         | 503                | Silver, and manufactures of | 123-125, 492, 493 | Tubes                     | 475                             |
| Mineral products      | 34-89          | Pocket books                  | 536                | Small wares                 | 577               | Tulle                     | 221, 222, 229, 280, 281         |
| Mitre waters          | 551, 552       | Porcelain                     | 455                | Soap                        | 578, 579          | Type                      | 374                             |
| Mirrors               | 394            | Portfolios                    | 516, 517           | Spectacles                  | 590               | Umbrellas and parasols    | 588, 589                        |
| Mollasses             | 547            | Precious stones               | 81                 | Sponges                     | 13                | Valises                   | 583                             |
| Moslemskin            | 218, 219       | Preserves                     | 337                | Starch                      | 467               | Valves                    | 474                             |
| Moslems               | 356            | Products, animal              | 32                 | Stationery                  | 329, 330          | Varnishes                 | 591, 592                        |
| Muslins and cambrics  | 225-227, 277   | Products, mineral             | 83-100             | Staves                      | 395               | Velocipedes               | 420                             |
| Nails                 | 494, 495       | Products, vegetable           | 12-82              | Steel, and manufactures of  | 42                | Velvets                   | 220, 222                        |
| Nankens               | 218, 219       | Quicksilver                   | 119                | Steel sheets and ornaments  | 101-103, 465-470  | Vessels                   | 406-408                         |
| Needles               | 471            | Raffers                       | 45                 | Sticks                      | 625, 626          | Vinegar                   | 322                             |
| Nets                  | 404            | Rags                          | 27, 151            | Stoneware                   | 453, 454          | Waistbands                | 167                             |
| Nitrates              | 135-137        | Refuse                        | 79                 | Straw                       | 451, 452          | Watches                   | 398, 399                        |
| Oakum                 | 51             | Resins                        | 432                | Sugar                       | 331, 340          | Wax                       | 152                             |
| Oil paintings         | 518            | Revolvers                     | 427                | Sulphates                   | 147               | Wholebone                 | 429                             |
| Oilecloth             | 572-574        | Ribbons and gallions          | 168, 182, 230, 282 | Sulphur                     | 89                | Wheat                     | 327                             |
| Oils                  | 26, 69-76, 353 | Rice                          | 331                | Sweetwaters                 | 358               | Wicks                     | 160, 587                        |
| Packing cloth         | 274-276        | Rods                          | 45                 | Table covers                | 235, 286          | Wire                      | 101-103, 122, 125, 127,         |
| Paints                | 584, 585       | Roots                         | 77                 | Tapioca and manioc flour    | 535               | Wood                      | 465, 466, 557, 558              |
| Pamphlets             | 507-511        | Rugs                          | 235, 286           | Taps                        | 474               | Wool, and manufactures of | 15-24, 161-176                  |
| Paper                 | 512-515, 519   | Saccharin                     | 158                | Tar                         | 84                | Yarn                      | 161-164, 179, 180,              |
| Perfumes              | 151            | Sails                         | 283                | Tea                         | 54                |                           | 193-217, 260-272, 303, 304      |
| Pest-board            | 499, 501, 502  | Sailcloth                     | 146                | Ticks                       | 223, 224, 284     | Yeast                     | 50                              |
| Pastes                | 338            | Salts                         | 291                | Tiles                       | 456               | Zinc, and manufactures of | 128, 496, 497                   |
| Potatoes              | 332            | Seeds                         | 56, 78, 80         | Tin, and manufactures of    | 111, 113, 477     |                           |                                 |
| Pearls                | 38             | Serges and crapes             | 235, 234           | Tinder                      | 565               |                           |                                 |
| Perfumery             | 375            | Sewing machines               | 524                |                             |                   |                           |                                 |
| Photographic plates   | 376            | Shakes and helmets            | 524                |                             |                   |                           |                                 |
| Pimento               | 366            | Shawls                        | 166, 181, 228, 279 |                             |                   |                           |                                 |
| Thus                  | 471            |                               |                    |                             |                   |                           |                                 |

# MONEY, WEIGHTS & MEASURES.

The monetary unit is the Escudo (100 centavos).

Extract from the Law dated June 21, 1913, changing the monetary system: From and after July 1, 1913, the public accounts shall be kept in *escudos* corresponding to the former *milreis*. The *escudo* is designated by the sign \$ (formerly the sign for the *milreis*).

Weights & Measures. The Metric System is in force.

## I. GENERAL REGULATIONS.

### GENERAL DUTIES AND THEIR APPLICATION.

ART. 1.—All goods imported or exported through custom-houses of the Kingdom or adjacent islands, whatever be the condition of their importation or exportation, shall be subject to the specific or *ad valorem* duties inscribed in the tariff, save the exceptions mentioned in the present preliminary instructions.

Sole section.—Public establishments of all kinds must pay the duties stipulated in the import tariff and leviable on goods proceeding either from foreign countries or from transmarine provinces.

ART. 2.—Goods presented for clearance are subject to the duties at the time in force and not to those which existed when the goods were stored in a customs warehouse.

SEC. 1.—When the payment of the respective duties is not effected immediately on goods presented for clearance or which have already been examined, and when, in the meantime, the rate of duties have been modified, such goods are subject to the new duties.

SEC. 2.—The following exceptions are made:—

(a) Goods cleared from the custom-house under bond or when the amount of the duties is deposited; such goods are subject to the duties in force at the time of clearance for consumption.

(b) Goods imported by contractors of public works and intended for such work; such goods are subject to the duties in force at the time the contract was signed.

SEC. 3.—In islands where the value of the money is not equivalent to the legal value of that of Portugal the customs duties and taxes shall be levied in specie.

### AD VALOREM DUTIES.

ART. 3.—The *ad valorem* duties established in the import tariff are levied on the value of the goods at the place of origin or of manufacture, increased by the charges for freight, insurance, commission and all other expenses incurred up to their entry in the custom-house where cleared.

SEC. 1.—The value of the imported goods must be attested by an invoice from the manufacturer or seller stating the real price of the goods in question. This invoice can, however, be substituted by a written declaration.

SEC. 2.—The invoice or declaration must state, in addition to the value, the respective quantities of every kind of goods contained in the different packages presented for clearance.

SEC. 3.—When customs officers have reason to believe that goods are undervalued they may protest. In such case the officer examining the goods will appraise their real value.

SEC. 4.—The interested party must immediately declare whether he accepts this appraisal or not. Should he accept, the goods are cleared accordingly. In contrary cases the provisions of article 17 of the present preliminary instructions must be complied with.

ART. 4.—If, from the examination of the goods, it be ascertained that the estimated value does not exceed by 10% (that declared by the importer, the duties shall be levied according to such value. In contrary cases the duties shall, as a penalty, be increased by 50%.

### SPECIFIC DUTIES ON WEIGHT.

ART. 5.—Specific duties when levied on the weight of goods shall be collected on the gross or net weight, according to the customs regulations embodied in these preliminary instructions.

Sole section. For goods on which the import duties do not exceed 5 re<sup>is</sup> per kilogram the duties stipulated in the tariff will likewise be levied on gross weight.

### WEIGHT SERVING AS THE BASIS OF CLEARANCE.

ART. 6.—By gross weight is meant the total weight of the package, and by net weight the weight of the package after deducting all or part of the weight of the exterior and interior packages.

SEC. 1.—*Gross weight*.—For goods dutiable on gross weight the weight is ascertained by weighing or by appraisalment. The weight declared in the manifest, if it agrees with that indicated in the invoice or declaration, can, when the weight is clearly marked on the outside of the packages, and when the packages are of the same size, likewise be taken as a basis:—

(a) To calculate the gross weight by estimation, the total weight of the packages is estimated according to the weight of several.

(b) Receipts of goods dutiable on the gross weight and those of goods exempt from duty are considered as goods and subject to the respective duties of the tariff when they are of materials of a different nature and of greater value than those generally employed for packing such goods.

SEC. 2.—*Net weight*.—For goods dutiable on net weight the weight is established at the option of the administration, when no contrary provisions exist, by one of the following methods:—

1. By separating the goods from their exterior receptacles and from all or part of the interior packages.—Real weight of goods.

2. By deducting from the gross weight the legal tare fixed in the table hereinafter inserted.—Weight by legal tare.

3. By deducting the legal tare from the estimated gross weight.—i.e., the legal tare from the gross weight of all the packages, calculated on the weight of several; or, according to the estimated net weight of all the goods, by taking as a basis the net weight of part of said goods.—Estimated net weight.

The two preceding methods for establishing the net weight are only applicable in the first case when the packages are about the same size and contain similar goods; in the second, when the goods are of the same nature and quality.

SEC. 3.—*Packages*.—For goods dutiable on net weight the first interior packages are either exempt from duty; subject to the same duty as the goods they contain, or considered and taxed separately as manufactured articles:—

1. They are exempt from duty when they are clearly indispensable for the packing of the goods.

(a) Bales and sacks, in whatever state, are excepted from the foregoing provision. These are subject to duty when made of tissues generally employed for this purpose; both when interior or exterior, at the rate of 50% *ad valorem*.

(b) For the application of this paragraph are not considered as first interior packages, except in cases mentioned in the present instructions and in the text of the tariff, the partial packing intended to separate goods contained in the same package. These packages are dutiable according to No. 2 of this paragraph.

2. Packages for which no contrary provisions are made in the tariff or in the present instructions are dutiable as the goods packed therein.

3. Are considered as manufactured articles, and consequently subject to the respective duties of the tariff, packages, interior and exterior, of different form or of greater value than those generally used for packing goods, such as cases, boxes of cardboard, ornamented, of lacquer, of composition, and all other similar packages. Boxes of all kinds containing cigars are also subject to this special provision.

SEC. 4.—The net weight, which is the basis for the clearance of articles of precious metals and of artificial flowers made of whatever tissues, does not include the paper, cases, or any other object in which such articles are packed.

SEC. 5. *Legal tare*.—When the net weight is established by the legal tare, the following percentage will be deducted from the gross weight, according to the nature of the goods and packages:—

|  | Per cent. |
|--|-----------|
| Rice, sacks or bales   | 2         |
| Sugar:   |           |
| In leaves, casks, barrels and cases  | 16        |
| In any other form—   |           |
| Baskets of all kinds   | 7         |
| Sacks  | 2         |
| Casks, barrels and cases—  |           |
| Up to 500 kilograms  | 10        |
| Of more than 500 kilograms   | 7         |
| Coffee, sacks  | 2         |
| Carbonate of potash, barrels and casks   | 8         |
| Camphor, cases and barrels   | 15        |
| Cinnamon, cases  | 20        |
| Meat or fish, salted:  |           |
| In brine, barrels and tubs   | 35        |
| Without brine, barrels and tubs  | 20        |
| Cereals and pulse, in grain, sacks or bales  | 1         |
| Tea:   |           |
| Simple cases and boxes   | 30        |
| Double cases   | 40        |
| Flour:   |           |
| Barrels  | 10        |
| Sacks or bales   | 1         |
| Cotton yarn, single, in hanks, barrels   | 18        |
| Liquids:   |           |
| Molasses—  |           |
| Wooden recipients up to 130 kilograms  | 16        |
| Wooden recipients of more than 130 kilograms   | 10        |
| Beer, wooden casks, of whatever capacity   | 25        |
| Olive and other oils—  |           |
| Leather vessels  | 3         |
| Tin recipients   | 10        |
| Wooden casks, of whatever capacity   | 18        |
| Spirits—   |           |
| Demijohns of glass   | 15        |
| Demijohns—   |           |
| Covered with wicker  | 18        |
| Covered with esparto   | 20        |
| Wooden casks, of whatever capacity   | 18        |
| Wine and vinegar—  |           |
| Demijohns of glass   | 15        |
| Demijohns—   |           |
| Covered with wicker  | 18        |
| Covered with esparto   | 20        |
| Leather vessels  | 8         |
| Wooden casks—  |           |
| Up to 130 kilograms  | 16        |
| Above 130 kilograms  | 10        |
| Not specified, wooden casks of all sizes   | 18        |
| Butter, grease and lard:   |           |
| Barrels  | 20        |
| Tubs   | 15        |
| Pots and jars  | 30        |
| Metals, in any shape, except crude, barrels, casks, cases and tubs   | 6         |
| Oils, fixed, barrels, casks and tubs   | 16        |
| Cheese, cases:   |           |
| Simple   | 15        |
| With partitions  | 20        |
| Paper of all kinds, bales and bundles:   |           |
| Simple   | 2         |
| With boards and iron hoops   | 15        |
| Paper, printed or painted, cases   | 3         |
| Raisins, cases   | 30        |
| Silk, raw, floss silk and warp, bales  | 6         |
| All other goods not mentioned in this table, and the aforesaid goods when imported in packages other than those indicated above: |           |
| Casks, barrels, kegs, tubs, cases, and sermons of leather  | 12        |
| Bales, packages, sacks, baskets, and packages of esparto and other vegetable fibres  | 3         |
| Tin cans and boxes   | 10        |
| Leather vessels  | 5         |
| Baskets of all kinds, tubs, buckets, crates of wood  | 6         |
| Sacks or bales   | 1         |
| Recipients—  |           |
| Of earthenware   | 25        |
| Of glass   | 10        |
| Packages covered with matting or with double wrappers, in addition to the respective tare  | 2         |

SEC. 6.—When the net weight is established according to the legal tare, the provisions of paragraph *b* of section 3, determining the real weight of goods, are not applicable.

#### RECIPIENTS OF EARTHENWARE AND GLASS.

ART. 7.—For goods which are taxed on the volume, the recipients of earthenware or glass are considered as goods and are subject to the respective duties.

#### FACULTY GRANTED TO COMMERCE FOR THE ESTIMATION OF NET WEIGHT.

ART. 8.—The importer who, after deduction of the legal tare, does not accept the net weight, or the estimated net weight, has the faculty to clear the goods in the first instance according to the estimated net weight; in the second, after weighing. In all cases, however, if from the estimated weight or after weighing a difference greater than 3 ½ % be ascertained in favour of the importer, he must pay for this operation double the established fees.

#### TARIFF DENOMINATIONS.

ART. 9.—For the classification of goods the special denomination under which they are classed in the tariff is always preferable to any other generic designation which may likewise be applied to them.

#### PROHIBITIONS AND RESTRICTIONS.

ART. 10.—It is prohibited:

- (a) To change the packages of goods, except under the following circumstances:
  1. When part of the goods contained in a package are to be removed or re-exportation.
  2. When goods are liable to be damaged, split, or when, for transit or re-exportation, they are to be better packed.
- (b) To change the nature of the goods in any way: except articles of gold or silver, which can be reduced to ingots or pieces should the importers so desire.
- (c) To import:
  1. Foreign goods with trade or manufacturers' marks in violation of the provisions of the laws and treaties in force.
  2. Cases and packages bearing the same marks, united and bound so as to form one package containing various goods, or even containing one kind of goods, when the said packages are not accompanied by a declaration stating the number and total weight of the cases or packages so united.
  3. Animals and animal products from countries infested with epizooty.
  4. Plants proceeding from regions infested with phylloxera and epiphyte.
  5. Books of Portuguese copyright, when relating to editions counterfeited abroad.
  6. Fraudulent copies of literary or artistic works referred to in the literary conventions.
  7. Alimentary substances containing saccharin.
  8. Medicines the composition of which is kept secret, or not duly registered.

ART. 11.—Books, printed matter, lithographs, photographs, engravings, and manuscripts in any language, are cleared from the custom-house without the interposition of the censors, except in cases provided for in the penal code.

#### DAMAGE TO MERCHANDISE.

ART. 12.—For customs purposes, damage is the depreciation which by accident goods suffer from the moment the sea risks commence to the time of their discharge from the vessel, or on account of packages falling into the water at the time of discharge.

ART. 13.—Damaged goods are entitled to a reduction of the duties levied on them in proportion to the difference of the value of the goods at the time of clearance and when in their proper state; to obtain this reduction it is necessary, however, that the depreciation exceeds 5 % of the value of the goods previous to the injury, and that the conditions stipulated in the following paragraphs have been complied with:—

1. If the damage occurred during the voyage, it is indispensable that it be proved by the ship's register, or by any other legal document drawn up by the captain, showing whether the damage has resulted from leakage, collision, stranding, fire, or other similar accidents.
2. If the damage occurred in the port of discharge or on the lighters, this circumstance must be proved by a document executed in the maritime office established for this purpose, either immediately after the discharge, or, at the latest, within the following twenty-four hours.

ART. 14.—The origin and importance of the damage will be required into by two experts, one of which, a customs employee, shall be appointed by the director, and the other by the merchant.

SEC. 1.—The selection of an expert by importers is limited to licensed brokers or, in their default, to merchants of recognized competence.

SEC. 2.—In case of disagreement, the two experts shall select a third arbitrator.

SEC. 3.—Should the first two experts not agree as to this selection, the third expert shall be named by the chief of the custom-house.

SEC. 4.—Should the director of customs suppose that the interests of the treasury have been injured by the arbitrators, he must appeal to the tribunal for technical litigations. The same faculty is also accorded to the proprietors of goods.

ART. 15.—Proprietors of damaged goods are authorized, before or after the valuation, to separate that portion of the goods not damaged, to clear the same for consumption, and to re-export or abandon the remainder.

SEC. 1.—In case of re-exportation the customs authorities shall inform the Portuguese consul at the port of destination, in order that he may notify the custom-house thereat.

SEC. 2.—In case of abandonment, if relating to alimentary or medicinal products, the goods must be immediately destroyed, and a written statement drawn up, with the witnesses and formalities required in analogous cases; when relating to other goods, the formalities generally adopted in cases of abandonment shall be complied with.

SEC. 3.—Whenever the examiner detects that alimentary or medicinal products are damaged he should request the sanitary authority to inspect the same, and he shall proceed in compliance with the instructions of the said authority and of the laws and regulations in force.

ART. 16.—No reduction of duties on account of damage is made:

1. For cereals, vegetables, meat, cod fish, cheese, fruits, sugar, and other alimentary substances, nor for medicaments and medicinal drugs;
2. For rough wood, beams, planks, joists, sleepers, crude metals and other articles, the value of which cannot be diminished by an accident happening either during the voyage or on discharge;
3. For goods damaged through accidents other than those mentioned in article 12.

#### CONTESTATIONS.

ART. 17.—Disagreements between merchants or their agents, and customs employees, or between the employees intervening at the time of clearance, relating to the classification of goods, average, tare, application of the tariff, and, generally, to everything concerning the examination of goods, the application of duty, or goods not enumerated in the tariff, shall be settled according to the following rules:—

1. When disagreements arise between merchants, or their agents, and customs employees, the said merchants or their agents must, the day after



the disagreement arose, at the latest, present their petition to the chief of the second division of customs or to his substitute.

When, on the contrary, the disagreement arose between the customs employees intervening at the time of clearance, they must, within the same time, present their written explanations and give their opinions to the same officer.

2. The petitions and information, the clearance forms, as well as the samples of goods, and all other facts relating thereto, are submitted to the council of examiners, which must meet once every week at least.

3. The council of examiners, meeting at a custom-house, is composed of examiners of any class, and is presided over by the director, or by the chief of the second division, who, however, is not entitled to vote.

4. When the disagreement or contestation has arisen in a secondary customs office, the documents and other facts relating to the case must be forwarded to the custom-house to which it is subordinate, with the opinion of the chief of the office, in order to be submitted to the council of examiners according to the established rules.

5. Minutes of the resolutions of the council of examiners must be preserved, containing the reasons for the vote of every employee, and, whatever be the issue of the deliberations of the council, the result must be communicated to the merchant or his agent, so that within three days he may, if he deems proper, take the necessary steps to protect his interests; documents annexed to the petitions must be drawn up on stamped paper.

6. Appeals shall be submitted to the board of verification, who will give its opinion on the case.

7. In case there should be a difference of opinion between the examiners and verifiers, or when the merchant protests, the respective directors may, should they deem it proper, order the clearance of the goods, on condition that the majority of the council of examiners and board of verifiers are of the same opinion.

8. Samples of goods for the procedure in question should be addressed directly to the technical reporter.

9. When the merchant or his agent or the director of customs appeals to the tribunal for technical litigations, a copy of the minutes of the council of examiners, together with certified copies of the declaration, the clearance bill, the opinion of the verifiers, of the chief of the second division, and of the director, as well as samples of the goods and the claims of the interested party. In fact, everything necessary for deciding the case in appeal—must be addressed directly, within eight days, to the technical reporter attached to the said tribunal.

10. Should it be impossible to forward samples, these can be substituted by a drawing or by a minute description of the nature, form and use of the articles in question. In such case the goods may not be withdrawn from the custom-house unless the reporter has deemed the drawing, description, etc., sufficient for the information of the judges. If it be necessary to chemically analyse the products occasioning the litigation the result shall be submitted to the tribunal.

11. If the interested party desires to withdraw from the custom-house the articles causing the contestation or difference of opinion before a superior decision has been given, he must deposit the maximum amount of the duties increased by one-third.

12. When the contestation is decided in favour of the merchant, the expenses for the trial and the freight charges for forwarding the samples shall be collected. In cases of disagreement between the employees, the samples are forwarded at the expense of the treasury, and the costs for the trial shall not be collected.

#### GOODS NOT MENTIONED IN THE TARIFF.

13. When goods of any kind are presented for customs clearance and the merchant or examiner thinks that they are not included under one of the paragraphs of the tariff, the rules relating to contestations shall be complied with.

14. Goods considered as omitted in the tariff may be withdrawn from the custom-house, provided sufficient bond be given, unless the administration dispenses the interested party from giving bond or any other guarantee.

15. *Relative to the admission of claims.* The director of customs may, with the unanimous opinion of the verifiers, reject any claim relating to questions of fact, such as requests soliciting the comparison of goods with the legal patterns or samples on which the tribunal for technical litigation has already decided, contestations as to weight, tare, etc.

16. The interested party may always appeal from these decisions to the technical reporter by means of a petition, examined and transmitted by the director of customs, together with samples of the goods in question.

17. The technical reporter may admit or reject such claims. In the first case he will order the beginning of proceedings. Appeal to the tribunal for technical litigation may always be made by the owner of the goods causing the contestation.

## II. SPECIAL REGULATIONS.

### IMPORTATION.

#### General provisions.

ART. 18. The following imports are subject to special regulations:—  
1. Goods imported from countries with which commercial treaties are in force.

2. Goods proceeding from Portuguese transmarine provinces.

3. Goods subject to the tax known as "*real de agio*" and to local taxes.

4. Sugar the product of Madeira.

5. Tobacco.

6. Specially, which can only be imported for pharmaceutical purposes with the permission of the Government, after having taken the opinion of the tribunal for technical litigations.

7. Wheat and flour, in compliance with the law of July 15, 1889, and the decree of August 29, 1889.

8. Maize, in the grain, imported into the island of Madeira and proceeding from foreign ports.

9. Maize the product of the Cape Verde Islands imported into the island of Madeira.

10. Maize, in the grain, imported into the kingdom and proceeding from the island of Madeira.

11. Compound medicines.

SEC. 1. Goods the product of Portuguese transmarine provinces conveyed directly on national vessels, and those proceeding from Mozambique, Portuguese India, and Timor conveyed on vessels of whatever nationality, shall pay at the custom-houses of the kingdom and adjacent islands only one-half of the duties stipulated in the tariff, with the exception of tobacco.

SEC. 2.—Rice, spices and fibres, when nationalized in one of the custom-houses of Asia or Eastern Africa, enjoy the treatment prescribed in the present article, and shall be considered as the proper produce of transmarine provinces.

SEC. 3.—All goods proceeding from Macao on national vessels, with certificates of origin from that port shall enjoy at the custom-houses of the kingdom and adjacent islands a reduction of 50 % of the duties stipulated in the tariff.

SEC. 4.—Sugar the product of the Madeira Island, cleared for consumption at custom-houses of the kingdom and Azores, shall pay one-fourth of the duty established for foreign sugar of similar quality.

SEC. 5.—Maize, in the grain, imported into the island of Madeira shall, when proceeding from foreign ports, pay one-third of the duty established in the tariff; when it is the produce of the Cape Verde Islands it is exempt from import duty.

SEC. 6.—Maize, in the grain, proceeding from Madeira and imported into the continent is subject to the same import duty as foreign maize.

#### Goods subject to inferior taxes.

ART. 19.—All the goods included in Table I, imported from foreign countries or from Portuguese transmarine provinces for consumption in Portugal shall pay in the custom-house, in addition to the import duties, the duties established in the customs tariff for consumption when they are destined to be consumed in Lisbon; when for consumption in other districts of the continent they shall pay the "*real de agio*" tax or all other local taxes established or which may be established in the future.

ART. 20.—Goods which in the general customs tariff are subject to duties inferior to those established for the same goods in the tariff for consumption shall, when cleared for the city of Lisbon, only pay the duty of the present tariff, saving the provisions of the preceding article.

ART. 21.—Goods exempt from duty in the import tariff, but mentioned in the consumption tariff, shall be subject to the latter duties when destined for the city of Lisbon.

#### Mixed yarns.

ART. 22.—Mixed yarns composed of fibres of different nature shall, for levying the duty, be considered as if they were wholly composed of the fibres subject to the highest duty.

#### Mixed tissues and combined or compound tissues.

ART. 23.—Mixed tissues, i.e., those made of different fibres, as well as combined or compound tissues, shall be subject to the following rules:—

1.—Mixed tissues not containing silk shall be dutiable as if wholly composed of fibres paying the highest duty, with the exception of the fibres most highly taxed entering in the tissues as non-continuous threads.

2.—Mixed tissues containing silk or floss silk, gold or silver threads, shall be dutiable according to their classification in the matters of the tariff.

3.—Knitted, net, and generally all tissues without warp or woof, formed of different fibres, shall be considered as if wholly composed of the fibre paying the highest duty.

4.—Combined or compound tissues, i.e., those composed of different kinds of tissues, the texture of which cannot serve as a basis for their classification, shall be taxed as if wholly composed of the tissue predominating in quantity.

ART. 24. The preceding rules relating to yarns and tissues shall be subordinate to the regulations established in the tariff.

#### Industrial machines and implements.

ART. 25.—In order that industrial machines and implements can enjoy the special classification mentioned in No. 372 of the tariff, they must be complete, and it is necessary to present to the customs officers a detailed description of the quantity and quality of the pieces of which they are composed and the uses to which these machines are destined. The classification of the object is made according to this description.

SEC. 1.—Machines imported in separate shipments can also enjoy the special classification mentioned in the present article. In this case it is absolutely necessary for the importer to remit to the customs officers a drawing of the complete machine with the description indicated above, and he must also bind himself to import the complete machine within a stipulated time.

SEC. 2.—As long as the entire machine is not imported the importer must successively depo it, with an increase of one-third, the duties corresponding to the objects imported by every shipment.

SEC. 3.—If within the time allotted to section 1 the entire machine be not imported, the parts introduced shall be assessed according to section 2.

#### Implements of various kinds.

ART. 26. Implements or machines of various kinds, and having different classifications in the tariff, although destined to act together, shall be subject to their corresponding duties when they are separated in such manner that they can be utilized alone.

Sole section.—When the implements or machines mentioned in the preceding article are not separated in such manner that one can act without the other, they shall be classed conformably to the uses for which they are destined.

#### Goods composed of various materials.

ART. 27.—Articles or products not inscribed in the tariff composed of materials or substances subject to different duties shall be dutiable according to the substance or material predominating in quantity. If, however, there should be a doubt as to the predominating material or substance, they will be subject to the duty levied on the material or substance paying the highest duty.

## Vessels.

## Abandoned goods.

## Temporary importation.

## REIMPORTATION.

## Reimportation exempt from duties.

## IMPORT TARIFF OF PORTUGAL AND MADEIRA.

NOTE.—A Decree (No. 6,263) of the 2nd December, 1919, authorizes the Government to double the present import duties and surtaxes.

| Nos.                      | Articles.  | Rates of<br>Duty.<br>Esc. etc. |
|---------------------------|--|--------------------------------|
| CLASS I.—ANIMALS, LIVING. |  |                                |
| 1                         | Asses <sup>a</sup> .....each                           | 2 50                           |
| 2                         | Goats <sup>a</sup> ....." 0                            | 50                             |
| Horses:                   |  |                                |
| 3                         | Geldings, above the standard height <sup>b</sup> ..... | 32 50                          |
| 4                         | Not otherwise specified.....                           | 24 50                          |
| 5                         | Sheep and lambs <sup>a</sup> .....                     | 14 50                          |
| 6                         | Mules.....   | 3 60                           |
| 7                         | Pigs.....  | 7 50                           |
| 8                         | Cows and oxen.....                                     | 2 50                           |
| 9                         | Not above 3 years old.....                             | 1,000 00                       |
| 10                        | Leeches.....   | 0 40                           |
| 11                        | Animals, living, not otherwise mentioned.....each      | 0 20                           |

## CLASS II.—RAW MATERIALS FOR USE IN ARTS AND INDUSTRIES.

## Animal Materials.

| Nos.  | Articles.   | Rates of<br>Duty.<br>Esc. etc. |
|---|---|--------------------------------|
| CLASS II.—RAW MATERIALS FOR USE IN ARTS AND INDUSTRIES. |   |                                |
| Animal Materials.                                       |   |                                |
| 12  | Animal residues and products not otherwise specified.....ad val.                    | 3%                             |
| 13  | Sponges.....kilo.   | 0 27                           |
| 14  | Gelatin, glue, and isinglass....." 0  | 07                             |
| Wool:   |   |                                |
| 15  | Raw, in the grease:   |                                |
| 16  | Dark, including waste combings, dyed or not.....                                    | 0 02                           |
| 17  | White....." 0   | 00.3                           |
| Raw, washed:  |   |                                |
| 18  | Dark....." 0  | 04                             |
| 19  | White....." 0   | 01                             |
| 20  | Carded, white....." 0   | 05                             |
| 21  | Combed, white.....kilo.   | 0 03                           |
| 22  | Carded, dyed....." 0  | 12                             |
| 23  | Combed, dyed....." 0  | 10                             |
| 24  | Artificial, from rags, dyed or not....." 0  | 01                             |
| 25  | Ivory, in the rough.....Prohibited  |                                |
| 26  | Animal oils and fats (except lard, pigs' grease and mackerel oil).....kilo.         | 0 01                           |
| 27  | List and woollen rags....." 0   | 00.6                           |
| Hides and skins:  |   |                                |
| 28  | Raw or prepared:  |                                |
| 29  | Fresh, from the animals mentioned in Nos. 1 to 9.....                               | 0 01.3                         |
| 30  | Dried, of animals mentioned in Nos. 1 to 9....." 0                                  | 05.4                           |
| 31  | Cowhides ( <i>vaguetas</i> )....." 0  | 15                             |
| 32  | Tanned, including sole leather....." 0  | 30                             |
| 33  | Curried, varnished, and morocco leather....." 0                                     | 60                             |
| 34  | Not elsewhere specified....." 0   | 50                             |
| 35  | Raw, or prepared for hats....." 0   | 01                             |
| 36  | Skins with hair, raw or prepared, of animals not mentioned in Nos. 1 to 9.....kilo. | 0 30                           |
| 37  | Skins, with hair, even if cut out and prepared for use, up, not specified.....kilo. | 1 20                           |
| 38  | Surtax, in addition....." 1   | 00                             |
| 39  | Kid, without distinction of colour or finish, and for whatever use.....kilo.        | 1 00                           |
| 40  | Hair, raw, prepared, or dyed....." 0  | 10                             |
| 41  | Pearls.....Prohibited   |                                |
| 42  | Silk: In cocoons.....kilo.  | 0 05.5                         |
| 43  | Waste from the loom, and floss silk....." 0   | 01                             |
| 44  | Gut, salted or dried....." 0  | 04.5                           |

## Vegetable Products.

| Nos. | Articles.                                   | Rates of<br>Duty.<br>Esc. etc. |
|------|---|--------------------------------|
| 45   | Staves.....ad val.                          | 3%                             |
| 46   | Cotton, in the mass or in the pod.....kilo. | 0 00.4                         |
| 47   | Hoops of wood, for casks.....ad val.        | 3%                             |
| 48   | Logs, rafters, rods, and boards.....each    | 0 04                           |

ART. 31.—Goods left in the custom-house longer than the legal time and sold at public auction are exempt from duties for the purchaser. These duties shall be deducted from the proceeds of the sale.

ART. 32.—Temporary importation is authorized for: Goods recovered from shipwrecks; foreign goods destined for a Portuguese exhibition; goods used as samples; casks of a capacity of not less than 600 litres (of the Bordeaux type), destined for the exportation of wine; carts, agricultural instruments, and animals usually employed in the conveyance of goods at the frontier; carriages and other vehicles, with their appurtenances, destined for the use of travellers coming to reside temporarily in the country; gold and silver jewellery, and trinkets of great value, imported under similar circumstances; objects belonging to artists and to theatrical or spectacular companies; provisions of whaling vessels discharged for improvement.

ART. 33.—The importation without payment of duties is permitted for the following goods: Literary works and publications printed in the country; goods, of whatever nature, returned for a justifiable reason; articles returned from foreign exhibitions; cattle and other means of conveyance of goods at the frontier; sacks, cases, sacks and other recipients which have been employed for the exportation of goods; wine and other goods returned for improvement; goods which have been exported for improvement or repair, with previous permission.

| Nos.            | Articles.  | Rates of<br>Duty.<br>Esc. etc. |
|-----------------|--|--------------------------------|
| 46              | Campyhor, refined.....kilo.  | 0 30                           |
| 47              | Caoutchouc, gutta-percha, ebonite, and similar compositions, crude or prepared.....kilo.   | 0 01.5                         |
| 48              | Charcoal....." 0   | 00.5                           |
| 49              | Cork-tree bark....." 0   | 02                             |
| 50              | Malt and yeast....." 0   | 00.5                           |
| 51              | Old cordage for oakum....." 0  | 00.5                           |
| 52              | Cork, in the rough, cleaned, or prepared.....Prohibited  |                                |
| 53              | Tow, raw, or similar products, made of any fibre resembling flax.....kilo.   | 0 00.5                         |
| 54              | Textile fibres similar to flax, not otherwise specified....." 0  | 00.2                           |
| 55              | Heckled....." 0  | 02.8                           |
| 56              | Fruits and seeds, for distilling purposes, not otherwise specified.....kilo.   | 0 05                           |
| 57              | Firewood.....ton   | 0 10                           |
| 58              | Flax and hemp.....kilo.  | 0 00.9                         |
| 59              | Raw....." 0  | 05                             |
| 60              | Heckled....." 0  | 05                             |
| Wood:           |  |                                |
| 61              | In the rough, for joiners' work <sup>a</sup> ....." 0  | 00.5                           |
| 62              | In planks, for joiners' work....." 0   | 00.5                           |
| 63              | Common, in beams, small beams and planks, of a thickness above 75 millimetres, and a minimum width of 25 centimetres.....cubic metre | 1 40                           |
| Wood:           |  |                                |
| 64              | Common, sawn into boards and laths, with a thickness of: From 35 to 75 millimetres, inclusive.....cubic metre                        | 2 80                           |
| 65              | Cork, in the rough, cleaned, or prepared....." 0   | 00.5                           |
| 66              | Below 35 millimetres in thickness....." 0  | 00.5                           |
| 67              | Wood or timber for ships' masts.....ad val.  | 3%                             |
| 68              | Vegetable products, fibrous, not heckled, and not otherwise specified.....kilo.  | 0 00.1                         |
| 69              | Dried vegetable products to be used in carving....." 0   | 00.1                           |
| 70              | Oils, sesameum, earth-nut, and any other that may serve as a substitute for comestible oils.....kilo.                                | 0 20                           |
| 71              | Cotton-seed oil....." 0  | 00.2                           |
| 72              | Palm-nut oil, concrete....." 0   | 00.2                           |
| 73              | Sweet almond oil....." 0   | 12                             |
| Oils:           |  |                                |
| 74              | Fixed, liquid, not otherwise specified....." 0   | 07                             |
| 75              | Vegetable, concrete, not otherwise specified....." 0   | 04                             |
| Essential oils: |  |                                |
| 76              | Turpentine....." 0   | 00.5                           |
| 77              | Not otherwise specified....." 0  | 1 00                           |
| 78              | Woods, roots and barks used for colouring or dyeing purposes, in blocks or in powder.....kilo.                                       | 0 00.1                         |
| 79              | Plants and seeds for agricultural purposes....." 0   | 00.3                           |
| 80              | Resins, gums, and resinous gums....." 0  | 00.2                           |
| 81              | Cleopatra seeds, not otherwise specified, including annatto, carra and copra.....100 kilo.   | 0 00.1                         |
| 82              | Vegetable juices and materials, not otherwise specified.....ad val.  | 7%                             |
| 83              | Tobacco, in leaf and in roll.....Special law.  |                                |

## Mineral Products.

ART. 34.—Mineral waters (including interior packages).....kilo. 0 05  
Surtax in addition....." 0 15

<sup>a</sup> Joists, rafters, beams, logs and planks of dark coloured wood are included in this number.

<sup>b</sup> Mineral waters, except laxatives, are prohibited.

<sup>c</sup> In the adjacent islands the following duties stipulated in the tariff of 1885 are still in force:

| Nos. | Tariff of 1885.  | Duties.<br>Esc. etc. |
|------|--|----------------------|
| 235  | Tobacco:   |                      |
| 236  | In twists.....kilo.                                    | 1 44                 |
| 237  | In leaves, cut leaves, and stalks....." 1              | 68                   |
| 238  | In cigars....." 2                                      | 61                   |
| 239  | Manufactured in any other form, and cut stalks....." 2 | 16                   |

<sup>a</sup> Sucking animals imported with the mother are exempt from duty.

<sup>b</sup> The standard height is 1.47 metres (4 feet 8 inches).

## CLASS II.—RAW MATERIALS FOR USE IN ARTS AND INDUSTRIES—con.

| Nos. | Articles.                             | Rates of Duty. | Esc. etc.  |
|------|---------------------------------------|----------------|------------|
| 84   | Tar and pitch, mineral.....           | ton            | 0 10       |
| 85   | Cement and gypsum.....                | kilo.          | 0 00.35    |
| 86   | Lime, hydraulic, and "portolana"..... | "              | 0 00.15    |
| 87   | Coal.....                             | ton            | 0 24.5     |
| 88   | Coke and briquettes.....              | "              | 0 40       |
| 89   | Sulphur.....                          | "              | 0 33       |
| 90   | Ice.....                              | "              | 1 00       |
| 91   | Precious stones.....                  |                | Prohibited |

|     |   |                               |        |
|-----|---|-------------------------------|--------|
| 92  | Marble and alabaster:   |                               |        |
| 93  | In the rough.....   | kilo.                         | 0 00.5 |
| 94  | Sawn.....   | "                             | 0 01.4 |
| 95  | Surtax in addition.....   | "                             | 0 02   |
| 96  | Mineral products, not otherwise specified, unwrought.....   | ton                           | 0 10   |
| 97  | Mineral ores:   |                               |        |
| 98  | Lead.....   | "                             | 1 50   |
| 99  | Not specified.....  | "                             | 0 50   |
| 100 | Mineral oils:   |                               |        |
| 101 | Light, for illuminating purposes†.....  | kilo.                         | 0 06.7 |
| 102 | Medium.....   | "                             | 0 06   |
| 103 | Heavy, for lubricating machines, and mineral substances and their products, not otherwise specified†..... | "                             | 0 00.2 |
| 104 | Heavy mineral oils, for fuel.....   | per metric ton (1,000 kilos). | 34 50  |
| 105 | Glass and crystal, broken.....  | kilo.                         | 0 00.1 |

## Metals.

|     |   |       |        |
|-----|---|-------|--------|
| 106 | Steel; Wire.....  | kilo. | 0 00.5 |
| 107 | In scrap.....   | "     | 0 00.1 |
| 108 | Cast and rolled, not otherwise mentioned, including rails and materials for fastening the same..... | kilo. | 0 00.2 |
| 109 | Antimony ore, plain or sulphuretted.....  | "     | 0 00.5 |
| 110 | Lead: (Crude or in scrap.....)  | "     | 0 01   |
| 111 | Rolled or in wire.....  | "     | 0 06   |
| 112 | Alloyed with antimony.....  | "     | 0 00.2 |

|     |   |   |        |
|-----|---|---|--------|
| 113 | Copper, pure, brass, bronze and similar alloys: |   |        |
| 114 | Hammered or rolled in unfinished pans.....      | " | 0 04   |
| 115 | In wire.....                                    | " | 0 04   |
| 116 | Hammered or rolled, cast or scrap.....          | " | 0 00.5 |
| 117 | Tin: Cast, unwrought or scrap.....              | " | 0 30   |
| 118 | Surtax in addition.....                         | " | 0 04   |
| 119 | Rolled or in wire.....                          | " | 0 30   |
| 120 | Surtax in addition.....                         | " | 0 08   |
| 121 | Alloys of, for soldering purposes.....          | " | 0 30   |
| 122 | Surtax in addition.....                         | " | 0 08   |

|     |   |       |         |
|-----|---|-------|---------|
| 123 | Iron:   |       |         |
| 124 | Hammered or rolled:   |       |         |
| 125 | Unwrought (including rails and materials for fastening the same).....           | kilo. | 0 00.15 |
| 126 | Tinned (tin plates), galvanized, coated with zinc or lead.....                  | kilo. | 0 00.3  |
| 127 | Painted, galvanized, coated with zinc or lead, stamped or punched.....          | kilo. | 0 03    |
| 128 | Cast and scrap.....   | "     | 0 05    |
| 129 | Wire, plain, polished, galvanized, coated with zinc or in any way prepared..... | kilo. | 0 00.2  |
| 130 | Quicksilver.....  | "     | 0 01.5  |

|     |  |       |       |
|-----|--|-------|-------|
| 131 | Gold:  |       |       |
| 132 | In bars, dust or broken articles.....        |       | Free. |
| 133 | Hammered or rolled:                          |       |       |
| 134 | In leaves for gilding.....                   | kilo. | 8 00  |
| 135 | Not otherwise mentioned, also gold wire..... | "     | 32 00 |

|     |  |       |       |
|-----|--|-------|-------|
| 136 | Silver:  |       |       |
| 137 | In bars, dust, or broken articles.....         |       | Free. |
| 138 | Hammered or rolled:                            |       |       |
| 139 | In leaves for silvering.....                   | kilo. | 1 00  |
| 140 | Not otherwise mentioned, also silver wire..... | "     | 1 50  |

|     |  |       |        |
|-----|--|-------|--------|
| 141 | Platinum:                                  |       |        |
| 142 | Spongy or in dust.....                     |       | Free.  |
| 143 | Hammered, or in wire.....                  | kilo. | 6 50   |
| 144 | Zinc, cast, rolled, crude or scrap.....    | "     | 0 00.3 |
| 145 | Metals not otherwise mentioned, crude..... | "     | 0 00.5 |

## Chemical Products.

|     |   |       |        |
|-----|---|-------|--------|
| 146 | Acids:  |       |        |
| 147 | Acetic, pyroligneous, indicating up to 6° Beaume's areometer..... | kilo. | 0 00.1 |
| 148 | Arsenic.....  | "     | 0 00.1 |
| 149 | Nitric.....   | "     | 0 03   |
| 150 | Hydrochloric and sulphuric.....                                   | "     | 0 00.1 |
| 151 | Alkalis, caustic, solid or liquid.....                            | "     | 0 01   |
| 152 | Nitrate of potash (saltpetre).....                                |       | Free.  |
| 153 | Nitrate of silver.....  | kilo. | 0 35   |
| 154 | Nitrate of soda.....  | "     | 0 00.2 |
| 155 | Borate of soda.....   | "     | 0 01.5 |
| 156 | Bromine, iodine and phosphorus.....                               | "     | 0 00.5 |
| 157 | Carbonate of potash:  |       |        |
| 158 | Unrefined.....  | "     | 0 00.7 |
| 159 | Refined.....  | "     | 0 02.5 |

† Mineral oils, light, for illuminating purposes: Density not exceeding 0.820; their boiling point reaches 200°; their point of ignition is below 60°; they are of a lemon colour or colourless with violet reflections. Mineral oils, medium: Density above 0.820 and up to 0.860; their boiling point reaches 280°; their point of ignition is 150°; they are of a greenish or yellowish colour, more or less pronounced, with greenish or orange-coloured reflection. Mineral oils, heavy: Density above 0.860; their boiling point is above 280°; their point of ignition is above 150°; their colour is between sombre brown and a dark blue, but of a greenish hue.

‡ Paraffin, refined or not, is dutiable under No. 99.

| Nos. | Articles.  | Rates of Duty. | Esc. etc. |
|------|--|----------------|-----------|
| 142  | Carbonate of soda:   |                |           |
| 143  | Crude.....   | kilo.          | 0 00.1    |
| 144  | Crystallized or refined, dry.....                              | "              | 0 01.6    |
| 145  | Chloride of calcium.....                                       | "              | 0 00.1    |
| 146  | Chloride of sodium.....  | "              | 0 01      |
| 147  | Salts, chlorhydrate, sulphate, tartrate, valerianate, etc..... | "              | 2 00      |
| 148  | Salts of quinine.....  | "              | 8 00      |
| 149  | Sulphate of soda, of potash, of copper and of iron.....        | "              | 0 00.5    |
| 150  | Phosphate of lime and agricultural manures.....                |                | Free.     |
| 151  | Chloride of potash.....  |                | Free.     |
| 152  | All other chemical products not otherwise mentioned.....       | ad val.        | 18 1/2    |

## Miscellaneous Products.

|     |   |         |        |
|-----|---|---------|--------|
| 153 | Acids, fatty, not otherwise mentioned, and refined oils.....  | kilo.   | 0 06.5 |
| 154 | Chemical manures for agricultural purposes.....   |         | Free.  |
| 155 | Printings, fragments and rags for paper making, and pulp in whatever state and of whatever quality, for the manufacture of paper..... | kilo.   | 0 00.1 |
| 156 | Wax, animal, vegetable or mineral, crude (gross weight).....  | kilo.   | 0 02.5 |
| 157 | Colours and dyes, in powder or pieces, not prepared (gross weight).....   | kilo.   | 0 00.7 |
| 158 | Dye extracts, in whatever state (gross weight).....   | "       | 0 00.3 |
| 159 | Margarine.....  | "       | 0 40   |
| 160 | Printing ink.....   | "       | 0 20   |
| 161 | Lampblack (gross weight).....   | "       | 0 10   |
| 162 | Saccharin.....  | "       | 18 00  |
| 163 | Substances intended for use in medicines or for perfumery, not otherwise mentioned.....   | ad val. | 7 1/2  |
| 164 | Candle wicks, braided.....  | kilo.   | 0 16   |

## CLASS III.—WOOL.

## Yarns, Tissues, Felts and Manufactures thereof.

|     |  |       |            |
|-----|--|-------|------------|
| 165 | Yarn:  |       |            |
| 166 | Not wound, for embroidery:   |       |            |
| 167 | White.....   | kilo. | 1 40       |
| 168 | Dyed or printed.....   | "     | 2 30       |
| 169 | Not otherwise mentioned:   |       |            |
| 170 | Unbleached or bleached.....  | "     | 0 60       |
| 171 | Dyed or printed.....   | "     | 0 95       |
| 172 | Blankets.....  | "     | 1 20       |
| 173 | Shawls and handkerchiefs (lenços).....   | "     | Prohibited |
| 174 | Waistbands, sashes.....  | kilo. | 2 00       |
| 175 | Ribbons and galleons (including interior packages, except wood).....                                 | "     | 1 50       |
| 176 | Surtax in addition.....  | "     | 0 60       |
| 177 | Carpets, rugs and stair carpets:   |       |            |
| 178 | Unfinished, for dyeing or printing.....  | "     | 0 30       |
| 179 | Dyed or printed.....   | "     | Prohibited |
| 180 | Tissues:   |       |            |
| 181 | Not specified, not sized, for dyeing or printing, weighing to the sq. metre 300 grammes or less..... | kilo. | 1 80       |
| 182 | Not otherwise mentioned:   |       |            |
| 183 | Weighing to the sq. metre 300 grammes or less.....   | "     | 2 20       |
| 184 | Surtax in addition.....  | "     | 0 50       |
| 185 | Not sized, for dyeing or printing, weighing to the sq. metre more than 300 grammes.....              | kilo. | 1 70       |
| 186 | Weighing to the sq. metre more than 300 grammes.....   | "     | Prohibited |
| 187 | Made up, not otherwise mentioned.....  | "     | Prohibited |
| 188 | Woollen hosiery and knitted goods.....   | kilo. | 1 80       |
| 189 | Surtax in addition.....  | "     | 0 20       |

## SILK.\*

|     |   |       |            |
|-----|---|-------|------------|
| 190 | Silk, raw and thrown:   |       |            |
| 191 | Unbleached, bleached or blued.....  | kilo. | 0 10       |
| 192 | Dyed.....   | "     | 0 30       |
| 193 | Yarn:   |       |            |
| 194 | Twisted or bridled (including interior packages, excepting, however, boxes made of cardboard, pasteboard or wood).....  | kilo. | 1 50       |
| 195 | Twisted, not otherwise mentioned.....   | "     | 2 00       |
| 196 | Shawls.....   | "     | Prohibited |
| 197 | Ribbons and galleons, pure or mixed (including interior packages, excepting, however, boxes made of cardboard, pasteboard or wood).....   | kilo. | 7 00       |
| 198 | Surtax in addition.....   | "     | 3 00       |
| 199 | Handkerchiefs of pure silk, as well as those having only the whole web or warp of silk, or a combination of both, in the latter case, the silk threads predominating in the tissue..... | kilo. | 5 00       |
| 200 | Surtax in addition.....   | "     | 4 00       |
| 201 | Bolting cloth.....  | "     | 0 50       |
| 202 | Plush:  |       |            |
| 203 | Pure or mixed, for men's hats.....  | "     | 2 00       |
| 204 | Not elsewhere mentioned, velvets, satins and similar tissues, pure or mixed.....  | kilo. | 7 00       |
| 205 | Surtax in addition.....   | "     | 4 00       |
| 206 | Tissues:  |       |            |
| 207 | Pure silk, not elsewhere mentioned.....   | "     | 7 50       |
| 208 | Surtax in addition.....   | "     | 7 00       |
| 209 | Not specified, having only the whole web or the whole warp of silk, or a combination of both, in the latter case, the silk threads predominating in the tissue.....                     | kilo. | 6 00       |
| 210 | Surtax in addition.....   | "     | 4 00       |

\* Floss silk is dutiable as silk



| Nos. | Articles.  | Rates of Duty, Esc. cts.  | Nos. | Articles.  | Rates of Duty, Esc. cts. |
|------|--|---|------|--|--------------------------|
| 189  | Not specified, containing silk threads in less quantity than those mentioned in the preceding number . . . . .   | The duty on the respective tissues without silk with an additional 40 % | 235  | Carpet, table covers, rugs and stair carpets . . . . .   | kilo. 0 60               |
|      | (a) Having either the warp or weft without silk and the remainder of the tissue with less than 50 % of silk . . . . .                                      | 0 50  |      | Tissens, close woven, plain:   |                          |
|      | (b) Having either the warp or weft without silk and the remainder of the tissue with 50 % or more of silk . . . . .  | 4 50  |      | Unbleached, not elsewhere mentioned:   |                          |
|      | (c) Having the weft and warp mixed, silk threads not predominating in the texture . . . . .  | 1 00  |      | Weighting 18 kilos, or more per 100 sq. metres, containing in warp or weft to the sq. centimetre:  |                          |
| 190  | Silk, pure or mixed:   |   | 236  | 34 threads or less . . . . .   | kilo. 0 17               |
| 191  | Made up in cravats and mantillas . . . . .   | Prohibited  | 237  | 35 threads or more . . . . .   | 0 17.5                   |
| 192  | Knitted tissues and hosiery . . . . .  | Prohibited  |      | Weighting from 12 to 18 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre:                                     |                          |
|      | <i>Cotton.</i>   |   | 238  | 34 threads or less . . . . .   | kilo. 0 18               |
|      | Yarn:  |   | 239  | 35 threads or more . . . . .   | 0 18.5                   |
|      | Single:  |   |      | Weighting from 12 to 18 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre:                                     |                          |
| 193  | Unbleached:  | Prohibited  | 240  | 34 threads or less . . . . .   | kilo. 0 19.5             |
| 194  | Nos. 41 to 60 . . . . .  | kilo. 0 18  | 241  | 35 threads or more . . . . .   | 0 20.5                   |
| 195  | Nos. 61 to 100 . . . . .   | 0 23  |      | Weighting up to 5 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre:   |                          |
| 196  | No. 101 and above . . . . .  | 0 35  | 242  | 34 threads or less . . . . .   | kilo. 0 30               |
|      | Bleached:  |   | 243  | 35 threads or more . . . . .   | 0 40                     |
| 197  | Nos. 1 to 40 . . . . .   | Prohibited  |      | Bleached, not elsewhere mentioned:   |                          |
| 198  | Nos. 41 to 60 . . . . .  | kilo. 0 24  |      | Weighting 18 kilos, or more per 100 sq. metres, containing in warp or weft to the sq. centimetre:  |                          |
| 199  | Nos. 61 to 100 . . . . .   | 0 30  | 244  | 34 threads or less . . . . .   | kilo. 0 19.5             |
| 200  | No. 101 and above . . . . .  | 0 45  | 245  | 35 threads or more . . . . .   | 0 20                     |
|      | Dyed or printed:   |   |      | Weighting from 12 to 18 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre:                                     |                          |
| 201  | Nos. 1 to 40 . . . . .   | Prohibited  | 246  | 34 threads or less . . . . .   | kilo. 0 21.5             |
| 202  | Nos. 41 to 60 . . . . .  | kilo. 0 26  | 247  | 35 threads or more . . . . .   | 0 22                     |
| 203  | Nos. 61 to 100 . . . . .   | 0 35  |      | Weighting from 5 to 12 kilos, per 100 sq. metres, containing in warp or weft to the sq. centimetre:                                      |                          |
| 204  | No. 101 and above . . . . .  | 0 50  | 248  | 34 threads or less . . . . .   | kilo. 0 23.5             |
|      | Twisted:   |   | 249  | 35 threads or more . . . . .   | 0 24                     |
| 205  | Unbleached:  | Prohibited  |      | Weighting 5 kilos, or less per 100 sq. metres, containing in warp or weft to the sq. centimetre:   |                          |
| 206  | Nos. 41 to 60 . . . . .  | kilo. 0 45  | 250  | 34 threads or less . . . . .   | kilo. 0 33.5             |
| 207  | Nos. 61 to 100 . . . . .   | 0 65  | 251  | 35 threads or more . . . . .   | 0 35.5                   |
| 208  | No. 101 and above . . . . .  | 0 85  | 252  | Bleached, sized, such as shirtings ( <i>patentes</i> ), Britain cloth etc. (including interior packages) . . . . .                       | kilo. 0 40               |
|      | Bleached:  |   | 253  | Damasks and satins, twilled or serge-woven, open, transparent, or close-woven, not elsewhere mentioned, unbleached or bleached . . . . . | kilo. 0 45               |
| 209  | Nos. 1 to 40 . . . . .   | Prohibited  | 254  | The same tissues, dyed or printed . . . . .  | 0 80                     |
| 210  | Nos. 41 to 60 . . . . .  | kilo. 0 55  |      | Surtax in addition . . . . .   | 0 20                     |
| 211  | Nos. 61 to 100 . . . . .   | 0 75  | 255  | Velvety tissues and velvets, unbleached or bleached, for dyeing or printing . . . . .  | kilo. 0 60               |
| 212  | No. 101 and above . . . . .  | 0 95  | 256  | The same tissues, dyed or printed . . . . .  | 0 80                     |
|      | Dyed or printed:   |   | 257  | Small wares, such as collars and cuffs for men, including interior packages . . . . .  | Prohibited               |
| 213  | Nos. 1 to 40 . . . . .   | Prohibited  | 258  | Tissues made up in articles not specially mentioned . . . . .  | Prohibited               |
| 214  | Nos. 41 to 60 . . . . .  | kilo. 0 60  | 259  | Knitted tissues and hosiery . . . . .  | kilo. 1 50               |
| 215  | Nos. 61 to 100 . . . . .   | 0 85  |      | Strips of cotton tissues, impregnated with caoutchouc, gutta-percha, or other materials for electrical insulations . . . . .             | kilo. 0 20               |
| 216  | No. 101 and above . . . . .  | 1 05  |      | <i>Linens and Similar Substances.*</i>   |                          |
| 217  | Of whatever number or quality, wound on reels, in hanks, on cards, or prepared in any other manner for retail sale (including interior packages) . . . . . | kilo. 0 75  |      | Yarn of flax or hemp:  |                          |
| 217A | Lappins . . . . .  | 0 06  |      | Single:  |                          |
| 218  | Nankens, counterpanes and moleskins of cotton, unbleached or bleached (even when containing waste or floss silk) . . . . .                                 | Prohibited  |      | Unbleached:  |                          |
| 219  | The foregoing, dyed or printed (even when containing waste or floss silk) . . . . .  | Prohibited  | 260  | Nos. 1 to 50 . . . . .   | kilo. 0 15.5             |
| 220  | Bombazines and velveteens . . . . .  | Prohibited  | 261  | No. 51 and above . . . . .   | 0 15.5                   |
| 221  | Bobbinet, fine tulle, gauze and similar tissues, unbleached or bleached . . . . .  | kilo. 1 20  |      | Dressed or bleached:   |                          |
| 222  | Surtax in addition . . . . .   | 0 50  | 262  | Nos. 1 to 50 . . . . .   | kilo. 0 15.5             |
| 223  | The foregoing, dyed or printed . . . . .   | 1 80  | 263  | No. 51 and above . . . . .   | 0 15.5                   |
| 224  | Surtax in addition . . . . .   | 0 50  |      | Dyed or printed:   |                          |
| 225  | Ticks, coarse cloths, hollandes and sail cloth, not mentioned, unbleached or bleached . . . . .  | kilo. 0 20  | 264  | Nos. 1 to 50 . . . . .   | kilo. 0 15.5             |
| 226  | The same, dyed or printed . . . . .  | 0 60  | 265  | No. 51 and above . . . . .   | 0 15.5                   |
|      | Muslins and cambrics:  |   | 266  | Twisted, unbleached, bleached or dyed . . . . .  | 0 33.5                   |
| 227  | Unbleached . . . . .   | 0 50  |      | Yarn for coarse tissues up to No. 12, of tow of flax or hemp, single or mixed with other vegetable fibres not mentioned, dry spun:       |                          |
| 228  | Bleached . . . . .   | 0 54  | 267  | Unbleached . . . . .   | kilo. 0 04               |
| 229  | Surtax in addition . . . . .   | 0 30  | 268  | Bleached or creamed . . . . .  | 0 04                     |
| 230  | Dyed or printed . . . . .  | 0 90  | 269  | Dyed or printed . . . . .  | 0 05                     |
| 231  | Surtax in addition . . . . .   | 0 30  |      | Yarn of jute or other veg-table fibres not otherwise mentioned:  |                          |
| 232  | Shawls and handkerchiefs ( <i>lenços</i> ) . . . . .   | 1 00  | 270  | Unbleached . . . . .   | kilo. 0 09.5             |
| 233  | Tulle, common, marly, canvas and similar tissues . . . . .   | 0 30  | 271  | Bleached or creamed . . . . .  | 0 01                     |
| 234  | Ribbons and galloons (including interior packages, excepting, however, boxes of cardboard, pasteboard or wood) . . . . .                                   | kilo. 1 20  | 272  | Dyed or printed . . . . .  | 0 01.2                   |
|      | Surtax in addition . . . . .   | 0 30  |      | Packing cloth and coarse cloth:  |                          |
|      | Lace, insertions and edgings:  |   | 273  | Dyed or printed . . . . .  | kilo. 0 25               |
| 231  | Unbleached or bleached . . . . .   | 1 80  | 274  | Of jute . . . . .  | 0 15                     |
|      | Surtax in addition . . . . .   | 0 50  | 275  | Of linen or jute, containing linen or hemp . . . . .   | 0 21                     |
| 232  | Dyed or printed . . . . .  | 2 00  |      | Mauls and cambrics:  |                          |
| 233  | Surtax in addition . . . . .   | 0 50  | 277  | Unbleached or bleached . . . . .   | 0 90                     |
|      | Serges and crapes:   |   |      | Surtax in addition . . . . .   | 0 50                     |
| 233  | Unbleached, unsized, for printing or dyeing . . . . .  | 0 23  | 278  | Dyed or printed . . . . .  | 1 00                     |
| 234  | Bleached, unsized, for printing or dyeing . . . . .  | 0 27  |      | Surtax in addition . . . . .   | 0 50                     |
|      |  |   | 279  | Shawls and handkerchiefs ( <i>lenços</i> ) . . . . .   | 1 00                     |
|      |  |   |      | Surtax in addition . . . . .   | 0 50                     |
|      |  |   | 280  | Table, fine, common, marly, canvas and similar tissues, unbleached or bleached . . . . .   | kilo. 1 20               |
|      |  |   | 281  | The same, dyed or printed . . . . .  | 1 40                     |
|      |  |   | 282  | Ribbons and galloons (including interior packages) . . . . .   | 1 00                     |
|      |  |   | 283  | Canvas and sailcloth . . . . .   | 0 20                     |
|      |  |   | 284  | Marly, ticks and similar tissues . . . . .   | 0 20                     |
|      |  |   | 285  | Lace insertions and edgings . . . . .  | 3 00                     |
|      |  |   | 286  | Surtax in addition . . . . .   | 0 50                     |
|      |  |   | 287  | Carpets, table covers, rugs and stair carpets . . . . .  | 0 60                     |
|      |  |   |      | Velvety tissues, plushes and velvets . . . . .   | 2 00                     |
|      |  |   |      | Surtax in addition . . . . .   | 0 50                     |

† The English system is adopted for numbering yarn.

To ascertain the number to which a cotton yarn corresponds, any number of metres of cotton yarn may be taken, and this number is to be multiplied by the factor 59.05. The product of the above multiplication is to be divided by the weight of the yarn. The quotient multiplied by the number of threads composing the yarn will then give the corresponding English number, to which 7 or 10 % is to be added, according as the cotton yarn is of more than one thread, only spun, or spun and dyed.

\* By "similar substances" is to be understood textile fibres capable of being heckled obtained from various vegetables.

| Nos.                                     | III.—Wool, continued.<br>Articles.  | Rates of<br>Duty.<br>Esc. etc.                               |
|--|---|--|
| 288                                      | Tissues not otherwise mentioned:  |  |
|  | Unbleached or bleached .....  | kilo. 0 65   |
|  | Surtax in addition .....  | 0 30   |
| 289                                      | Dyed or printed .....   | 0 80   |
|  | Surtax in addition .....  | 0 10   |
| 290                                      | Small wares (men's collars, cuffs, etc.), including interior packages .....   | Prohibited   |
| 291                                      | Tissues made up in articles not specially mentioned .....   | Prohibited   |
| 292                                      | Knitted tissues and hosiery .....   | kilo. 1 50   |
| <i>Miscellaneous Products and Wares.</i> |   |  |
| 293                                      | Travelling bags and coverlets .....   | 0 60   |
| 294                                      | Cotton wadding, plain or gummed, also wadding called "hydrophilo" .....   | Prohibited   |
|  | Caoutchouc or gutta-percha:   |  |
| 295                                      | In waterproof or elastic silk tissues .....   | kilo. 2 50   |
|  | Surtax in addition .....  | 1 00   |
| 296                                      | In waterproof or elastic woollen tissues .....  | 1 50   |
| 297                                      | In waterproof or elastic cotton or linen tissues .....  | 1 00   |
|  | Felts in sheets:  |  |
| 298                                      | Unbleached or bleached, to be printed or dyed .....   | 0 01   |
| 299                                      | Dyed or printed .....   | 0 50   |
| 300                                      | Felts with flock or varnished .....   | 0 30   |
| 301                                      | Felt carpets, mats and stair carpets .....  | 0 50   |
| 302                                      | Felts in sheets, of hair mixed with tar, even if containing vegetable substances .....  | kilo. 0 01   |
|  | Yarns of wool, silk, cotton, or linen:  |  |
| 303                                      | Mixed with gold or silver .....   | 1 50   |
| 304                                      | Combined with other metals .....  | 0 75   |
| 305                                      | Woollen haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of carboard, pasteboard or wool) .....   | kilo. 2 50   |
|  | Surtax in addition .....  | 0 50   |
| 306                                      | Silk haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of carboard, pasteboard or wool) .....  | kilo. 5 00   |
|  | Surtax in addition .....  | 2 00   |
| 307                                      | Cotton haberdashery of all kinds, pure or mixed (including interior packages, excepting, however, the boxes of carboard, pasteboard or wool) .....  | kilo. 2 50   |
|  | Surtax in addition .....  | 0 50   |
| 308                                      | Linen haberdashery of all kinds, pure or mixed, and the like (including interior packages, excepting, however, the boxes of carboard, pasteboard or wool) .....   | kilo. 2 50   |
|  | Surtax in addition .....  | 0 50   |
| 309                                      | Haberdashery combined with gold or silver .....   | 10 00  |
|  | Surtax in addition .....  | 2 00   |
|  | Tissues:  |  |
| 310                                      | Tarred, and imitations thereof .....  | Prohibited   |
| 311                                      | Embroidered (except with gold or silver) .....  | The duty on the respective tissue with an additional 25%.    |
|  | Surtaxes in addition:   |  |
|  | (a) With either the warp or the weft without silk, and the remainder of the tissue with more than 50% of silk .....   | The surtax on the tissue of which composed increased by 20%. |
|  | (b) Not otherwise mentioned .....   | The surtax on the tissue of which composed increased by 20%. |
| 312                                      | Containing gold or silver threads (embroidered or not) .....  | The duty on the tissue with an additional 30%.               |
| 313                                      | Horseshair .....  | kilo. 0 50   |
| 314                                      | Tarred, and imitations thereof; tissues combined with caoutchouc or gutta-percha; tissues of horseshair or felt, worked up in articles not elsewhere mentioned .....                                    | Prohibited   |
| 314A                                     | Corsets:  |  |
|  | (a) Of cotton, linen, hemp and similar tissues, and of tissues manufactured with mercerised thread, each  |  |
|  | Surtax in addition .....  | 1 00   |
|  | (b) Of netted cotton, linen, hemp, and similar tissues, and of mercerised thread, or of cotton, linen, hemp, or like tissues, or of mercerised thread, combined with india rubber or gutta-percha ..... | each 2 00  |
|  | Surtax in addition .....  | 1 50   |
|  | (c) Of unmercured corsets, except those of netted or other tissues of pure silk .....   | each 3 50  |
|  | Surtax in addition .....  | 0 00   |
|  | (d) Of netted or other tissues of pure silk, embroidered or not .....   | each 4 50  |
|  | Surtax in addition .....  | 3 00   |

| Nos.  | Articles.   | Rates of<br>Duty<br>Esc. etc. |
|---|---|-------------------------------|
| CLASS IV.—ALIMENTARY SUBSTANCES.  |   |                               |
| <i>Beverages.</i>   |   |                               |
|   | Brandy and alcohol, plain:  |                               |
| 315   | In casks or demijohns .....   | Prohibited                    |
| 316   | In bottles, jars, or similar recipients .....   | Prohibited                    |
| 317   | Alcoholic beverages not specially mentioned .....   | Prohibited                    |
| 318   | Beverages not specially mentioned .....   | Prohibited                    |
| 319   | Beer .....  | Prohibited                    |
|   | Wine:   |                               |
| 320   | In casks, barrels, or recipients other than bottles .....   | Prohibited                    |
| 321   | In bottles .....  | Prohibited                    |
| 322   | Vinegar .....   | Prohibited                    |
| <i>Cereals.</i>   |   |                               |
| 323   | All cereals in the grain, not otherwise mentioned .....   | kilo. 0 04,6                  |
| 324   | Wheat flour .....   | Special law.*                 |
| 325   | Flour of other cereals .....  | kilo. 0 02,2                  |
| 326   | Maise in the grain .....  | 0 01,8                        |
| 327   | Wheat in the grain .....  | Special law.*                 |
| <i>Farinaceous Substances.</i>  |   |                               |
| 328   | Alpiste, millet, and other farinaceous substances not otherwise mentioned .....   | kilo. 0 03,5                  |
|   | Starch:   |                               |
| 329   | In powder, reculs and dextrin .....   | 0 06,5                        |
| 330   | In pieces, or prepared, in powder .....   | 0 12                          |
| 331   | Rice .....  | 0 03,9                        |
| 332   | Potatoes .....  | 0 00,7                        |
| 333   | Biscuits and sea biscuits .....   | Prohibited                    |
| 334   | Bread of all kinds of cereals .....   | kilo. 0 01,8                  |
| 335   | Tapioas and manioc flour ( <i>farinha de agave</i> ) .....  | 0 01                          |
| 336   | Flour, for soup, and flour not otherwise mentioned .....  | 0 01                          |
| 337   | Beans .....   | 0 01,5                        |
| 338   | Pastes, for soup .....  | Prohibited                    |
| <i>Colonial Produce.</i>  |   |                               |
|   | Sugar:  |                               |
| 339   | Refined by the Portuguese method, and sugar superior to No. 20 Dutch standard .....   | kilo. 0 14,5                  |
| 340   | Not otherwise mentioned .....   | 0 12                          |
| 341   | Cocoa, and husks thereof .....  | 0 03,5                        |
|   | Coffee:   |                               |
| 342   | Husked or not, and chicory roots, not prepared .....  | 0 18                          |
| 343   | Roasted, ground, and substitutes thereof, also chicory roots prepared, in whatever form (including interior packages) ..... | 0 40                          |
| 344   | Tea .....   | 1 00                          |
| 345   | Chocolate .....   | Prohibited                    |
| 346   | Spices not specially mentioned .....  | kilo. 0 15                    |
|   | Surtax in addition .....  | 0 10                          |
| 347   | Molasses and similar products .....   | 0 06                          |
| <i>Fish.</i>  |   |                               |
| 348   | Cod fish of all kinds .....   | 0 03,9                        |
| 349   | Shell fish .....  | 0 00,6                        |
|   | Fish not specially mentioned:   |                               |
| 350   | Fresh, unprepared, or with salt sufficient for preservation .....   | kilo. 0 01                    |
| 351   | Salted, pressed, or smoked .....  | Prohibited                    |
| 352   | Sardines, fresh, salted or pressed .....  | Prohibited                    |
| 353   | Olive oil (gross weight) .....  | kilo. 0 15                    |
| 354   | Lard and grease .....   | 0 10                          |
| 355   | Beef, dried, salted, or not .....   | 0 06                          |
| 356   | Meat not specially mentioned, fresh, dried or prepared in any way, and bacon .....  | kilo. 0 20                    |
| 357   | Alimentary preserves (interior packages included) .....   | Prohibited                    |
| 358   | Sweetmeats of all kinds (including interior packages) .....   | Prohibited                    |
| 359   | Vegetables and leguminous plants, fresh .....   | kilo. 0 00,2                  |
| 360   | Pouder .....  | 0 00,5                        |
| 361   | Fruits, fresh or dried, not elsewhere mentioned .....   | Prohibited                    |
| 362   | Butter, natural .....   | kilo. 0 25                    |
| 363   | Margarine of Mourières, and all other imitations of butter .....  | kilo. 0 10                    |
| 364   | Honey .....   | 0 03,5                        |
| 365   | Eggs .....  | 0 00,5                        |
| 366   | Pineapples .....  | 0 05                          |
| 367   | Cheese .....  | Prohibited                    |
| 368   | Grapes, fresh and dried .....   | kilo. 0 20                    |
| CLASS V.—APPARATUS, INSTRUMENTS, MACHINERY AND IMPLEMENTS EMPLOYED IN SCIENCE, ARTS, INDUSTRY AND AGRICULTURE: ARMS, VESSELS AND CARRIAGES.   |   |                               |
| <i>Apparatus, Instruments, Machinery and Implements.</i>  |   |                               |
| 369   | Apparatus of copper, for distilling and concentrating purposes <i>in vacuo</i> .....  | kilo. 0 10                    |
|   | Apparatus and machinery:  |                               |
| 370   | Electrical, for whatever purpose .....  | ad val. 37                    |
| 371   | For photographic, lithographic and typographical purposes .....   | kilo. 0 65                    |
|   | Of all kinds, and their accessories, weighing:  |                               |
| 372   | Up to 50 kilos .....  | 0 06                          |
| 372A  | From 50 to 100 kilos .....  | 0 05                          |
| 372B  | From 100 to 500 kilos .....   | 0 01                          |
| 372C  | From 500 to 1,000 kilos .....   | 0 03                          |
| 372D  | Above 1,000 kilos .....   | 0 07                          |
| * In times of scarcity the importation of wheat and wheat flour into Portugal is permitted under certain conditions laid down in a Portuguese law of July 14, 1899, subject to duty to be fixed in each case. |   |                               |
| † Are only classed in this number machines possessing the element necessary for accomplishing the mechanical results for which destined (See also Art. 29 of the preliminary instructions.)                   |   |                               |

[illegible]

\* All manufactured articles, not specially mentioned in the tariff which substitute or facilitate manual labour are included in this number.

+ Are included in this number objects of any description for museums, botanical, zoological and mineralogical specimens and collections, prepared anatomical pieces, skeletons, petrifications, fossils, antique coins and numismatic articles, rare or of recognized artistic value, intended for public institutions; medals, mummified arms, and utensils of uncivilized nations. Other objects, such as scientific apparatus, instruments, books, maps, etc., are also included in this number.

- Are excluded from this number objects of any description for museums, botanical, zoological and mineralogical specimens and collections, prepared anatomical pieces, skeletons, petrifications, fossils, antique coins and numismatic articles, rare or of recognized artistic value, intended for public institutions; medals, mummified arms, and utensils of uncivilized nations. Other objects, such as scientific apparatus, instruments, books, maps, etc., are also included in this number.

\* This number is applicable to vessels declared unseaworthy only after compliance with the formalities prescribed in article 29 of the preliminary regulations.

\* The importation of automobiles is prohibited, except through the customs.

† The importation of chassis or bodies is prohibited.

Common stonewares are the dishes generally used as kitchen ware; also jars, pitchers, etc.

A In virtue of a decree of August 14, 1892, bottles imported into the kingdom, intended for the exportation of Portuguese wine, are not subject to the payment of duty in specie. This payment may be made by means of drafts or by giving bond; such bond will be valid to that date when the exportation has been duly made.



## CLASS VI.—MISCELLANEOUS MANUFACTURES continued.

| Nos.  | Articles.   | Rates of Duty.<br>Esc. etc. |
|---|---|-----------------------------|
| 461   | Plate glass, polished:<br>Not silvered.....sq. metre  | 2 00                        |
|   | Surtax in addition.....   | 1 00                        |
| 462   | Silvered.....   | 3 00                        |
|   | Surtax in addition.....   | 1 00                        |
| 463   | Lamp chimneys.....  | 0 20                        |
| 464   | Glass in plates, polished, and all other manufactures of glass, not otherwise mentioned.....  | 0 30                        |
| <i>Manufactures of Metal.</i>                                 |   |                             |
| <i>Steel wire:</i>  |   |                             |
| 465   | Grooved on one side, for umbrella and parasol frames, without ornaments or accessories.....   | 0 02                        |
| 466   | Round, for umbrella and parasol frames, without ornaments or accessories.....   | 0 01                        |
| 467   | Springs for vehicles, of rolled steel.....  | 0 25                        |
| <i>Cutlery of steel:</i>                                      |   |                             |
| 468   | Scissors (including interior packages).....   | 0 75                        |
| 469   | Not elsewhere mentioned (including interior packages).....  | 0 60                        |
| 470   | Manufactures of steel not elsewhere mentioned.....  | 0 50                        |
| 471   | Pins, clasps, hairpins and needles, except those of gold, platinum or silver (including interior packages).....                               | 0 50                        |
| 472   | Apparatus, fixed or not, for railway stations, etc., <i>ad val.</i> .....   | 25 %                        |
| 473   | Lead, manufactured.....   | Prohibited                  |
| 474   | Taps or spigots and valves, of pure copper, brass, bronze and similar alloys.....   | 0 80                        |
| 475   | Tubes of pure copper, brass, bronze and similar alloys.....   | 0 00.5                      |
| 476   | Articles not specially mentioned, of pure copper, brass, bronze and similar alloys.....   | 0 40                        |
| 477   | Tin, manufactured.....  | 0 20                        |
| <i>Iron: Cast:</i>  |   |                             |
| 478   | In tubes.....   | 0 02                        |
|   | In articles not otherwise mentioned.....  | 0 05                        |
| 479   | Rough.....  | 0 05                        |
| 480   | Painted or polished, gilt, silvered, varnished, enamelled, coated with tin, zinc or copper.....   | 0 12                        |
|   | Wrought or rolled:  |                             |
| 481   | In tubes, simple, without screws, grooves or joints, or otherwise wrought.....  | 0 00.2                      |
| 482   | Turned, galvanized, coated with zinc, lead or otherwise, in tubes, simple, without screws, grooves or joints.....                             | 0 00.1                      |
| 483   | In chains, cables, ropes or anchors.....  | 0 01.2                      |
|   | In articles not specially mentioned:  |                             |
| 484   | Rough.....  | 0 40                        |
|   | Combined with tin plate, or coated with tin, copper or zinc.....  | 0 80                        |
| 486   | Painted, polished, turned, gilt, silvered, varnished or enamelled.....  | 0 60                        |
| 487   | Articles of iron wire.....  | 0 08                        |
| 488   | Fixed material for railways, not otherwise mentioned.....   | <i>ad val.</i> 12 %         |
| 489   | Articles of metals not elsewhere mentioned.....   | 0 40                        |
| 490   | Gold: Coined.....   | Pres.                       |
| 491   | Manufactured.....   | Prohibited                  |
| 492   | Silver.....   | Pres.                       |
| 493   | Articles of silver or platinum.....   | Prohibited                  |
| <i>Nails:</i>   |   |                             |
| 494   | Copper, brass and similar alloys, and of iron, including those with heads of brass or similar alloys.....                                     | 0 25                        |
| 495   | Not elsewhere mentioned.....  | 0 15                        |
| 496   | Zinc, rolled, moulded, stamped, perforated or not.....  | 0 08                        |
| 497   | Articles of zinc, not elsewhere mentioned.....  | 0 40                        |
| <i>Paper and Printed Matter, Lithographs, Paintings, etc.</i> |   |                             |
| 498   | Engravings and prints of one colour, drawings of all kinds and music.....   | 0 04                        |
|   | Surtax in addition.....   | 0 01                        |
| 499   | Cardboard.....  | 0 04                        |
| 500   | Pasteboard.....   | 0 02.5                      |
| 501   | Cardboard, cut for postcards, tickets of all kinds, for photographs and for similar uses.....   | 0 15                        |
|   | Cut for postcards, surtax in addition.....  | 0 20                        |
| 502   | Articles of card and pasteboard (excepting cardboard boxes).....  | 0 08                        |
| 503   | Playing cards.....  | Prohibited                  |
| 504   | Printed matter, loose, engravings and prints in more than one colour, and lithographs.....  | 1 00                        |
|   | Surtax in addition.....   | 0 30                        |
| 505   | Slates for writing and imitations thereof.....  | 0 02                        |
| 506   | Blank books, bound or stitched, ruled or not, with or without printed or lithographed inscriptions, etc.,<br>Books, pamphlets and catalogues: | 1 00                        |
|   | In foreign languages:   |                             |
| 507   | Stitched or in loose sheets, and atlases and maps with inscriptions in foreign languages.....   | 0 01                        |
| 508   | Bound in whatever kind of leather, smooth cover, hand-made, and without the employment of special plates.....                                 | 0 51                        |
| 509   | Bound: when the binding is decorated with special plates, or is made of cardboard, percaline or paper.....                                    | 0 10                        |
|   | In the Portuguese language:   |                             |
| 510   | Stitched or in loose sheets, and atlases and maps with Portuguese inscriptions.....   | 0 40                        |
| 511   | Bound.....  | 0 90                        |

Cannot be sold with out being previously stamped at the mint.

| Nos.   | Articles.  | Rates of Duty.<br>Esc. etc. |
|--|--|-----------------------------|
| 512  | Writing paper, white or coloured, of all kinds.....  | 0 11                        |
| 513  | Printing paper, common (ordinary paper for journals), albumenized paper, paper for lithographing (called <i>couche</i> ), sensitized paper for photography, and paper in strips or ribbons, perforated or not, for exclusive use in telegraphic apparatus..... | 0 02.5                      |
| <i>Paper:</i>  |  |                             |
| 514  | Printed or printed, by whatever process.....   | 0 11                        |
| 515  | Not otherwise mentioned.....   | 0 06                        |
|  | Portfolios, covers for books, finished or not, with or without engravings or ornaments:  |                             |
| 516  | Of whatever material.....  | 2 00                        |
| 517  | Made of percaline or any other tissue or paper.....  | 1 60                        |
| 518  | Oil paintings and water colours.....   | <i>ad val.</i> 10 %         |
| 519  | Envelopes and paper bags.....  | 0 20                        |
| <i>Miscellaneous.</i>  |  |                             |
| 520  | Hat brims of gummed tissues.....   | 0 52                        |
| <i>Frames for umbrellas and parasols:</i>                        |  |                             |
| 521  | Complete, without covers.....  | each 0 50                   |
| 522  | In separate parts.....   | 0 50                        |
| 523  | Trunks, valises, bags and game bags.....   | Prohibited                  |
| 524  | Shakos and helmets.....  | 1 50                        |
| 525  | Sticks, complete, for umbrellas and parasols.....  | 0 30                        |
| 526  | Walking sticks not elsewhere mentioned, with or without swords.....  | Prohibited                  |
| 527  | Jewellery (except of gold, silver or platinum), including interior packages.....   | 0 00                        |
|  | Surtax in addition.....  | 1 00                        |
| 528  | Bunnets, caps and berrets.....   | Prohibited                  |
| <i>Buttons:</i>  |  |                             |
| 529  | Porcelain or glass (including interior packages).....  | 0 50                        |
| 530  | Not elsewhere mentioned, of whatever quality (excepting those of gold, silver or platinum, and trimmings, including interior packages).....  | 1 20                        |
| <i>Boots and shoes:</i>  |  |                             |
| 531  | Pure or mixed silk tissues.....  | Prohibited                  |
| 532  | Leather, also top boots and leggings, of leather, the legs being more than 30 centimetres in height.....   | Prohibited                  |
| 533  | Not elsewhere mentioned, with leather soles.....   | Prohibited                  |
| 534  | Not mentioned in the preceding numbers.....  | pair 0 60                   |
|  | Surtax in addition.....  | 0 50                        |
| 535  | Mats and matting of all kinds, even with warp of another tissue or with woollen turnings.....  | 0 12                        |
| 536  | Pocket books, cigar cases and purses, excepting those of gold, silver or platinum.....   | Prohibited                  |
| 537  | Carboard articles not otherwise specified, ornamented or not (including interior packages).....  | 1 00                        |
|  | Surtax in addition.....  | 0 50                        |
| 538  | Shapes for caps, helmets or hats, of whatever kind.....  | each 0 30                   |
| <i>Hats:</i>   |  |                             |
| <i>Straw and imitations thereof:</i>                             |  |                             |
| 539  | Not trimmed.....   | 0 20                        |
|  | Surtax in addition.....  | 0 20                        |
| 540  | Trimmed, for women.....  | Prohibited                  |
| 541  | Silk plush, for men.....   | Prohibited                  |
| <i>Not otherwise mentioned:</i>                                  |  |                             |
| 542  | For men.....   | Prohibited                  |
| 543  | For women.....   | each 2 00                   |
|  | Surtax in addition.....  | 0 60                        |
| 544  | Linings and trimmings of all kinds, for hats.....  | 0 60                        |
| <i>Glue:</i>   |  |                             |
| 545  | Liquid (including interior packages).....  | 0 15                        |
| 546  | Dry or in paste, not elsewhere mentioned (excepting gelatine, strong glue and isinglass).....  | 0 02                        |
| 547  | Corlages, cables, hawsers and ropes (except those of metal), twine, packing thread, sail twine, marine and plumb lines.....  | 0 10                        |
| 548  | Dynamite and gunpowder, without cartridges (including interior packages).....  | 0 27                        |
| <i>Brushes:</i>  |  |                             |
| 549  | For personal use.....  | 1 00                        |
|  | Surtax in addition.....  | 1 00                        |
| 550  | Other purposes, and brooms.....  | 0 30                        |
| <i>Mirrors:</i>  |  |                             |
| 551  | Including the frames (except those of precious metal), of plate glass, with a superficies of less than 1,200 sq. centimetres.....  | Prohibited                  |
| 552  | Not specially mentioned, including the frames (except those of precious metals).....   | Prohibited                  |
| 553  | Minors' fuses.....   | 0 00.5                      |
| 554  | Fuses, not otherwise mentioned.....  | 0 35                        |
| 555  | Cases, not fitted.....   | 2 00                        |
|  | Surtax in addition.....  | 0 50                        |
| 556  | Work boxes, dressing cases, writing cases, etc., fitted (with the exception of those containing articles of precious metals).....  | Prohibited                  |
| <i>Wire (except of gold, silver and platinum), covered with:</i> |  |                             |
| 557  | Cantchoue or gutta-percha.....   | 0 01                        |
| 558  | Tissue of any kind or with paper.....  | 0 55                        |
| 559  | Artificial flowers made of any kind of tissue (made up or in separate parts); feathers and articles used as substitutes for feathers.....  | 15 00                       |
|  | Surtax in addition.....  | 10 00                       |

This item is prohibited, with the exception of goshaws.

| Articles.  |       | Rates of Duty. | Articles. |  | Rates of Duty. |
|--|-------|----------------|-----------|--|----------------|
|  |       | Esc. cts.      | Nos.      |  | Esc. cts.      |
| Materials for making artificial flowers, of whatever kind, and separate leaves.....  | ..... | 30 %           | 580       | Linings for hats, and silk glued on paper or any other material for the same purpose .....   | 1 20           |
| Surtax in addition .....   | ..... | 0 50           |           | Tobacco:   |                |
| Fireworks (gross weight) .....   | ..... | Prohibited     | 581       | Cigars, cigarettes coated with leaf tobacco, tobacco made up into cigarettes with paper tubes, mouth-pieces or tips of any kind, or with marks or designs in any form in, or printed upon, the paper ..... | 10 00%         |
| Hand bells.....  | ..... | 0 50           | 581A      | Tobacco made up into cigarettes, no marks or inscriptions appearing on the paper .....   | 8 00%          |
| Engravings on wood, or on metal of any kind, and stereotypes .....   | ..... | 0 00,2         | 582       | Tobacco, cut, or prepared in any other way .....   | 7 00%          |
| Shoe blacking (including interior packages).....   | ..... | 0 15           | 583       | Ink for writing, including interior packages .....   | Prohibited     |
| Tinder, slow matches, and matches (gross weight) ..  | ..... | 1 20           |           | Paints, prepared, liquid or in lumps, in recipients weighing:  |                |
| Fans of all kinds .....  | ..... | 2 00           | 584       | More than 100 kilos. ....  | 0 08           |
| Surtax in addition .....   | ..... | 1 00           | 585       | Less than 100 kilos.....   | ad val. 40%    |
| Medicines:   |       |                | 586       | Bands of leather or of oilcloth, for hats, not exceeding 8 centimetres in width .....  | 0 15           |
| Pills, lozenges, capsula, pearls and medicinal extracts, including interior packages .....   | ..... | 2 00           | 587       | Wicks, not otherwise mentioned .....   | 0 70           |
| Globules, grains and similar products (including interior packages) .....  | ..... | 5 00           |           | Umbrellas and parasols:  |                |
| Pastilles of whatever kind (including interior packages) ..  | ..... | 1 20           | 588       | Covered with silk .....  | 1 20           |
| Simple or compound, not otherwise mentioned (including interior packages) .....  | ..... | 0 60           |           | Surtax in addition .....   | 0 60           |
| Paste of all kinds (imitations of wood, stucco, leather, etc.) not specially mentioned .....   | ..... | 0 03           | 589       | Covered with other tissue .....  | 0 70           |
| Articles made of all kinds of paste (imitations of wood, stucco, leather, etc.), not mentioned in any other number of the tariff .....   | ..... | 0 50           |           | Surtax in addition .....   | 0 20           |
| Surtax in addition .....   | ..... | 0 10           | 590       | Candles of all kinds .....   | 0 12           |
| Oilcloth:  |       |                | 591       | Varnishes, made with alcohol or ether .....  | 0 40           |
| For flooring .....   | ..... | 0 15           | 592       | ..... not elsewhere mentioned .....  | 0 20           |
| Surtax in addition .....   | ..... | 0 10           | 593       | Steel or iron sheets and ornaments, moulded or stamped, perforated or not, in relief, to take the place of stucco work in buildings.....   | 0 08           |
| Not otherwise mentioned .....  | ..... | 0 70           |           | The above surcharges are to be collected by means of revenue stamps affixed to the packages cleared at the Custom houses   |                |
| Surtax in addition .....   | ..... | 0 30           |           |  |                |
| Articles made of oilcloth .....  | ..... | 1 00           |           |  |                |
| Perfumery of all kinds, including interior packages ..   | ..... | 1 00           |           |  |                |
| Surtax in addition .....   | ..... | 1 50           |           |  |                |
| Gunpowder in cartridges, including projectiles and interior packages .....   | ..... | 0 50           |           |  |                |
| Small wares not specially mentioned, such as games of every description (except billiard table and accessories), whips and riding whips, toys, pipes and cigar holders (with or without cases), snuff-boxes, masks, hour-glasses, pocket compasses, cages, razor straps, feather dusters, night lamps, chaplets, and all other similar articles not specially mentioned (except those of gold, silver or platinum), including interior packages .. | ..... | 0 50           |           |  |                |
| Surtax in addition .....   | ..... | 0 20           |           |  |                |
| Soap.....  | ..... | 0 06           |           |  |                |
| Toilet soap .....  | ..... | 0 30           |           |  |                |
| Surtax in addition .....   | ..... | 0 20           |           |  |                |

\* The duties of the tariff of 1885 are in force in the adjacent islands (See note to No. 82).

§ A surtax on foreign cigarettes and cigars imported into Portugal is follows:

|                                     | Esc. cts. |
|-------------------------------------|-----------|
| Cigarettes, per packet .....        | 0 02      |
| Cigars, per box:                    |           |
| Value up to 3 escudos per box ..... | 0 10      |
| ..... exceeding 3 ..                | 0 20      |

† The amount of duty can, in no case, be inferior to that levied on the colours enumerated in No. 584.

‡ Wicks containing silk threads are included in this number.

## PORTUGUESE SOUTH-WEST AFRICA—ANGOLA

### DISTRICTS OF LOANDA, BENGUELA AND MOSSAMEDES

APRIL 16, 1892.

NOTE.—For duties applicable to mineral oils and motor cars imported through the custom-houses of the trans marine provinces, see tariff of Manica and Sofala.

By Decree of July 3, 1911, wire and other netting, with meshes measuring not more than 3 sq. millimetres, imported into any of the Portuguese colonies for the protection of dwellings from mosquitoes or flies, is admitted free of import-duty or any other charges.

The Decree of January 11, 1918, provides that an additional duty of 10 % *ad val.* shall be levied on imported merchandise in the Province of Angola, except the following foodstuffs: Rice, oil, cod fish, lard, potatoes, ships' biscuit, prepared meats, onions, barley and pearl-barley, alimentary preserves in oil or brine, wheat flour, condensed milk, alimentary pastes, bacon, ham, cheese of Portuguese origin, and white and red wines up to 14° alcoholic strength.

#### TARIFF A.—IMPORT DUTIES.

| CLASSIFICATION.  | RATES OF DUTY. | CLASSIFICATION.  | RATES OF DUTY. |
|--|----------------|--|----------------|
|  | Reis.          |  | Reis.          |
| Tar, pitch and coal tar .....  | 20             | † Sugar of any quality for consumption .....   | 80             |
| Fire arms: a. Trade muskets, flint or percussion, not rifled, and barrels for the same ..... | 1,000          | Miscellaneous manufactured articles:   |                |
| b. Guns not otherwise mentioned .....  | 3,000          | a. Needles, pins, canes, cigar holders, pipes, capsules for bottles, hooks and eyes, percussion caps, brushes, pencil brushes and combs..... | 300            |
| c. Revolvers, pistols and barrels .....  | 800            |  |                |

The importation of these guns is subject to the regulations of the administration.

† Sugar produced in Angola and destined for consumption in the provinces of origin is liable to a duty of 20 reis per kilog., or, if exported to Portuguese or foreign ports, to a statistical duty of one real per kilog. (*Diário da Gazeta*, 4th Sept. 1901.) See also note at end of Import Duties.





The Governor of the Province will issue such customs and seal regulations as he may deem necessary to secure the good quality of imported wines, based on the fundamental principle of analysis at the port of importation.

Casks and other empty receptacles having served for the importation of wine may be exported from the Province to Portugal and introduced into Portugal free of duty.

*Beer, &c.*—Beer, cider and other similar fermented beverages are to pay import duty at the rate of 200 reis per litre if of foreign origin or re-exported from Portugal, and 100 reis per litre if of national origin.

*Distilling apparatus.*—The importation into Angola, without Government license, of alembics and other distilling apparatus, and of their parts and accessories, is prohibited.

*Molasses.*—Filtered molasses produced in the process of sugar manufacture may be exported from the Province to Portugal and introduced into Portugal free of all duties.

DECRETE OF JULY 7, 1900, GIVING EFFECT TO THE PROVISIONS OF THE BRUSSELS AFRICAN LIQUOR TRAFFIC CONVENTION, DATED 8TH JUNE, 1899.

The following duties will be leviable in the districts of Congo and Ambriz and the Province of Portuguese Guinea:

| IMPORT DUTIES.   | Reis.  |
|--|--------|
| leohol and brandy up to 50 centesimal degrees  |        |
| Hectolitre   | 18,000 |
| " above 50 centesimal degrees, same as above, and for each degree above 50 degrees                                   | 3,60   |
| Import duties upon alcohol and spirits entering the Districts of Loanda, Benguela and Mossamedes are fixed as below: |        |
| FOREIGN IMPORTS.   |        |
| leohol and plain spirits, up to 50°  | 25,101 |
| leohol and spirits above 50°   | 57,811 |
| repared spirits, cognac, gin, liqueurs and other distilled beverages   | 46,120 |
| NATIONAL RE-EXPORTS.   |        |
| leohol and plain spirits, up to 50°  | 23,232 |
| leohol and spirits above 50°   | 51,580 |
| repared spirits, cognac, gin, liqueurs and other distilled beverages   | 41,456 |

|  |        |
|--|--------|
| NATIONAL EXPORTS.  |        |
| leohol and plain spirits, up to 50°                                  | 21,362 |
| leohol and spirits above 50°   | 45,350 |
| repared spirits, cognac, gin, liqueurs and other distilled beverages | 36,783 |

Alcohol and spirits manufactured in the Districts of Congo, Loanda (including Ambriz), Benguela, Mossamedes and Lunda, and the Province of Angola, and in the Province of Portuguese Guinea, shall be subject to a tax of 180 reis per litre up to 50° which, for every degree in excess of 50°, will be increased by 60 reis per litre.

LAW OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND FERMENTED BEVERAGES.

("Diário do Governo," No. 105, of May 14, 1902.)

ART. 1.—The administrative, customs and fiscal regime affecting distilled spirits, wines, beers, cider and other fermented beverages in the Portuguese African Provinces, is modified according to the Regulations hereinafter established to be read together with the present Law.

ART. 2.—All contrary legislation is hereby repealed.

Regulations to be observed in application to the Law.

(1.) The importation of distilled spirituous liquors, of whatever origin, is prohibited in the Province of Mozambique south of the River Save, except in the cases referred to in Regulation 5.

(2.) Importation, as well as manufacture and sale of distilled spirituous liquors, including Caffres' fermented or distilled beverages, are prohibited in the military district of Gaza and Namabane district up to the Save River.

(3.) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors, or of Caffres' fermented or distilled beverages, is prohibited south of the River Save.

(4.) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lourenço-Marques Custom-house.

(5.) The Governor-General of the Province of Mozambique, or its deputy, may, on production of a permit, allow non-natives to import, south of the Save River, prepared brandies (*aguardentes*), cognac, gin and liqueurs, provided that under no consideration shall such spirits be supplied for the consumption of natives.

(6.) No distilled spirituous liquors, including Caffres' fermented or distilled beverages, shall, on any account whatsoever, be sold to natives south of the River Save.

(7.) Affected only San Thomé and Príncipe; which see

(8.) Tariffs of April 16 and December 29, 1892, the Decrees of April 25, 1895, July 7 and 14, 1900, September 2 and December 13, 1901, and also all other legal provisions relative to import

duties and manufacturing taxes applicable to the under-mentioned articles, are modified as follows:

PROVINCES OF MOZAMBIQUE (NORTH OF THE RIVER SAVE), ANGOLOA, GUINEA AND CAPE VERDE.

| Wines of national production: | Reis. |
|-------------------------------|-------|
| a. Up to 15° strength         | 1     |
| b. From 15° to 17° strength   | 4     |
| c. Above 17° strength         | 200   |

Special, generous, or sweet wines, such as port, madira and muscatel of national production, in bottles, up to 23° strength 4 |

Foreign wines, sparkling wines, beer, cider and other fermented beverages not mentioned in the Tariffs shall follow the regime applicable in St. Thomas and Prince's Islands and in the Province of Mozambique south of River Save.

(9.) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and conveyances if seized.

(10.) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11.) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(12 to 29.)

(30.) In the Portuguese African Provinces, the full differential benefit accorded by the Customs Tariffs in force respecting goods produced or nationalized in, or exported from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31.) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged companies.

(32.) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

DECRETE OF SEPTEMBER 2, 1901, AS TO THE REGIME APPLICABLE TO ALCOHOL AND SPIRITS.

("Diário do Governo" No. 197, of September 4, 1901.)

ART. 1.—Alcohol and plain spirits manufactured in the Provinces of Angola and Mozambique shall, on exportation to any national or foreign port, be entitled to drawback of the manufacturing tax levied thereon in said Provinces, under the Decrees of July 7 and 19, 1900.

ART. 2.—Alcohol and spirits intended for export shall first be scheduled in a declaration specifying the quantities of the goods and their alcoholic strength. On removal from the factory or distillery, they shall be accompanied by a memorandum indicating numbers on packages and kind, their respective marks, the quantities of the liquid they contain and alcoholic strength of the latter.

§ 1. It will be necessary to deliver to the Custom house of export a duplicate of the memorandum issued by the manufacturing or distillery to enable the Customs to check the scheduled spirits.

§ 2. The shipper shall deposit the amount of the manufacturing tax payable on the quantity of alcohol or spirits to be exported, or guarantee payment of the tax by furnishing bills of substantial firms at six months' date.

§ 3. The deposit or bills shall be returned on production of a certificate to the effect that the alcohol or spirits have entered the country of destination or that the standing import duties have been paid to the Portuguese Customs, save at Angola, Mozambique and Guinea, where alcohol and spirits presented under like conditions shall be liable to a duty corresponding to the manufacturing tax established by the Decrees of July 7 and 19, 1900.

The Government will make with the Mozambique and Nyassa Companies the necessary contracts for carrying out this provision within the limits of their concessions.

§ 4. On the expiration of six months, if the exporter has failed to produce the certificate mentioned in § 3, or to prove that the delay is due to an uncontrollable cause, the deposit shall be forfeited to the Treasury, or immediate steps will be taken to cash the bills.

ART. 3.—Alcohol and plain spirits of Colonial manufacture imported into the Province of St. Thomas and Prince's Islands shall pay an import duty equal to the tax chargeable on alcohol and plain spirits of national origin.

ART. 4.—The prohibition to import raw materials for use in the distillation of alcohol, enacted by the Decree of July 19, 1900, for Mozambique, and by Decree of April 25, 1895, for the other Custom-houses beyond the seas, shall likewise apply to the Colony of Angola, except that such prohibition does not include machines, apparatus, re-agents and essences employed in the manufacture of alcohol and spirits, which shall, however, pay the duties respectively applicable thereto under the Tariffs in force.

ART. 5.—The exemption from export duties to which alcohol and brandy manufactured in the Province of Mozambique are entitled in virtue of Article 3 of aforesaid Decree of July 19, 1900, shall also extend to the Province of Angola.

ART. 6.—Alcohol and spirit manufacturers in the Province of Angola may re-import free of duty demijohns and iron or wooden barrels in which to export their manufactured products, subject to complying with the following conditions:

- (1.) Demijohns and barrels to be re-imported through the same Custom-house as that of export.
- (2.) Receipts to be returned within six months.
- (3.) Receipts to be re-imported by the same manufacturers.
- (4.) At the time of leaving, due note to be taken of any marks deemed necessary for identification of the receipts on return.
- (5.) Customs documents, issued at place from whence returned, to be produced for enabling identification of the exported articles, and if same are of foreign origin, the signature appearing on such documents to be certified by the Portuguese Consul.

ART. 7.—Alcohol and plain spirits of colonial manufacture shall pay, on importation into Custom-houses of the Kingdom and adjacent Islands, the aggregate duties fixed in Article 73 of Decree dated June 14, 1901, and be subject to the provisions of § 1 and 2 of said article.

DECREE DATED SEPTEMBER 2, 1901, RELATIVE TO SUGAR.

"*Diário do Governo*" No. 197, of September 4, 1901.)

ART. 1.—In accordance with Article 4 of the Law dated December 27, 1870, the differential duty of 50% applicable to sugar manufactured in the Angola and Mozambique Provinces is maintained until otherwise decreed.

ART. 2.—The differential duty referred to in the foregoing article shall, however, only apply to a maximum quantity of 6,000,000 kilogrammes for each of the said Provinces.

ART. 3.—In case sugar imported from Angola and Mozambique exceeds respectively the maximum above fixed, the privilege shall be reduced proportionately so that the total advantage granted shall, in no case, exceed the quantity corresponding to 50% of the Customs duties applicable to 6,000,000 kilogrammes of sugar manufactured in each of these two Provinces.

ART. 4.—Sugar manufactured in the Provinces of Angola and Mozambique and intended for consumption in the province of production shall only pay a tax of 20 reis per kilogramme; and, if exported to national or foreign ports, it shall be subject to a statistical tax of 1 reis per kilogramme.

ART. 5.—Import duty on sugar levied according to the Tariffs in force in the Provinces of Angola and Mozambique, dated April 15 and December 29, 1892, is raised to 80 reis per kilogramme. This rate is applicable to sugar intended for consumption in the said Provinces.

ART. 6.—Exemption from duty granted by No. 15 of Schedule B of the Angola Tariffs and by No. 14 of Schedule B of the Mozambique Tariffs, in the case of importation of machines, implements, apparatus and their accessories for use in the manufacture of sugar, is maintained until otherwise decreed.

ART. 7.—Exemption from duty granted by the Tariffs in force in the Angola and Mozambique Provinces (under Nos. 20 and 18 of respective Schedules) on importation of sacks of coarse packing or sack cloth, of linen or similar materials, of national origin intended for exportation of sugar, is also maintained until otherwise decreed.

ART. 8.—The quantity of sugar manufactured in each of the Provinces of Angola and Mozambique, to which the differential rate of 50% is to be applied according to the general Customs Tariff of the Kingdom, is fixed at the same figure as hitherto, namely, 6,000,000 kilogrammes.

SOLE PARAGRAPH.—If the production of sugar exceeds the above-mentioned maximum, the method explained in Art. 3 shall be adopted.

ART. 9.—All contrary legislation is hereby repealed.

DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

"(*Diário do Governo*" No. 223, of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into the Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

|   |  |
|---|--|
| Staves for casks.   | Felt, for coverings, roofing felt.   |
| Mineral waters. For surtax on foreign mineral and medicinal waters, see tariff of San Thomé.  | Twine for fishing nets (when of national origin).  |
| Animals, living.  | Ice.   |
| Foreign gold coin.  | Pulse.   |
| Portuguese coin imported from Portuguese ports.   | Books printed in any language.   |
| Vessels, sailing or steam, national or foreign, of a tonnage measurement superior to 200 cubic metres, with their appurtenances; and vessels of a tonnage not exceeding 200 cubic metres, with their appurtenances, if of Portuguese nationality. | Sewing machines.   |
|   | Agricultural and industrial machines and instruments thereof, and scientific and mathematical instruments and apparatus. |
|   | Printing-type.   |
|   | Coal.  |
|   | Buildings of iron, or of iron combined with other materials, to be used as dwelling-                                     |

houses or for industrial or agricultural purposes, pieced together or not (when of national origin).

Timber for building purposes, in the rough or worked up (when of national origin).

Appurtenances and detached pieces or vehicles (when of national origin).

Plants and fruits, fresh.

Fishing nets (when of national origin).

Sacks of coarse linen packing or sackcloth and similar materials to be used in the exportation of sugar.

Bricks and masonry (when of national origin).

Casks, complete or in pieces (when of national origin).

Casks intended for use in the exportation of fish oil may be temporarily imported through the Customs houses in the south of Angola, the

an amount of duty payable being deposited or a bond entered into for payment. On the re-exportation of the casks within 12 months, whether through the Customs houses of importation or through some other Custom house, the deposit will be refunded or the bond cancelled.

Barrels of iron or wood in which alcohol has been exported, on re-importation (subject to certain conditions).

Glass and earthenware vessels in which imported merchandise is contained.

Wagons, wagonettes, and carriages for railways and tramways.

Vehicles of any kind (complete), entire or in pieces (when of national origin).

Articles for use in divine worship.

Cotton seeds of various kinds.

#### PROHIBITION.

The importation into Angola of primary materials for the manufacture of alcohol and spirits (exclusive of machines, apparatus and re-agents &c. for the preparation of alcohol and spirits which are subject to duty according to the Tariff) is prohibited. ("Diário do Governo," 4th Sept. 1901.)

#### TARIFF C.—DUTIES ON EXPORTS.

RATES OF

##### CLASSIFICATION.

DUTY.

Vegetable oils, wax, coffee, hides, skins, gums, oleaginous seeds, tobacco, "*almédina*," fibre (African or other):

Exported to foreign ports ..... 18% *ad val.*

Exported to Portuguese ports ..... 6% *ad val.*

Fish oil:

Exported to foreign ports ..... 7% *ad val.*

Exported to Portuguese ports ..... 2% *ad val.*

Fish (dried or salted):

Exported to foreign ports ..... 15% *ad val.*

Exported to European ports ..... 6% *ad val.*

Export duties on Rubber:

Exported from Louanda ..... 9% *ad val.*

" " Novo Redondo, Benguela and Mossamedes ..... 12% *ad val.*

Cattle exported to foreign ports, sole duty... Per head ..... 5,000 reis.

Ivory: Exported to foreign ports ..... 10% *ad val.*

Exported to national ports ..... 2% *ad val.*

All other products not separately mentioned:

Exported to Portugal or Portuguese ports ..... 3% *ad val.*

Exported to foreign ports ..... 15% *ad val.*

Sugar, produced in Angola and exported to Portuguese or foreign ports, is liable to a statistical duty of 1 real per kilog. ("*Diário do Governo*," 4th Sept. 1901.)

Plain alcohol and spirit produced in the Province of Angola and shipped to any Portuguese or foreign ports are entitled to a refund of the production duties levied thereon. ("*Diário do Governo*," 4th Sept. 1901.)

DECREE OF NOVEMBER 25, 1913, REDUCING THE RATES OF EXPORT DUTY ON CERTAIN PRODUCTS, AS FOLLOWS:—

1. Cereals, flour, vegetables, fruits, potatoes, manioc, onions, eggs, "*lactinini*," frozen or prepared meats and meat products, and similar products of the agricultural and stock raising industries:

If exported to national (Portuguese) ports ..... 1 per mil. foreign ports ..... 2 "

2. Plants, oleaginous or medicinal seeds or fruits (except coconuts), barks, fibres, branches, leaves, and also all other products of vegetable origin, not included in the foregoing heading nor specified in the Customs Tariff, for use as raw materials in industry:

If exported to national (Portuguese) ports ..... 3% *ad val.* foreign ports ..... 6 "

("Diário do Governo" 25th November, 1913.)

#### EXEMPTION FROM EXPORT DUTY.

(Decree of September 2, 1901.)

ART. 1.—Raw cotton produced in Angola is to be exempt from export duty and every cultivator in Angola who has exported more than 5,000 kilogs. of raw cotton is to be granted a bounty equivalent to 400 reis per 100 kilogs. ("*Diário do Governo*," 4th Sept. 1901.)

This exemption will also apply to cotton seed of all kinds imported from abroad by agriculturalists.

|  |       |   |
|--|-------|---|
| a. Up to 15° strength .....  | litre | 1 |
| b. From 15° to 17° strength .....  | do.   | 2 |
| c. Above 17° strength .....  | do.   | 3 |
| Special, generous, or sweet wines, such as port, madeira and muscatel of national production, in bottles, up to 23° strength ..... |       |   |
|  | litre | 4 |



## SCHEDULE A.—(continued).

| Wines of foreign production imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength : | Reis. |
|---|-------|
| a. In casks.....litre   | 300   |
| b. In bottles.....litre or bottle not exceeding 1 litre   | 800   |
| <i>Sparkling Wines :</i>  |       |
| a. Of foreign origin.....litre  | 600   |
| b. Of national origin :   |       |
| Table wine, white or red.....do.  | 10    |
| Other kinds.....do.   | 80    |

| Beer, cider, and other fermented beverages not mentioned in the Tariff :                             | Reis. |
|--|-------|
| a. Of foreign origin or re-exported from Portugal.....litre  | 200   |
| b. Of national origin.....do.  | 100   |
| <i>Note.</i> —For duties on alcohol and brandy, see tariff of Angola, districts of Congo and Ambriz. |       |

## EXPORT DUTY

The general rate of export duty is 7% *ad valorem*.

## SAN THOMÉ AND PRINCEPE

(ST. THOMAS AND PRINCE'S ISLANDS.)

## SAN THOMÉ

## CUSTOMS TARIFF.—IMPORT DUTIES.

|   | Foreign.<br>Reis. | National.<br>Reis. |
|---|-------------------|--------------------|
| Stekholm tar, coal tar and pitch.....Per kilo.  | 20                | 2                  |
| <i>Firearms :</i>   |                   |                    |
| Guns and barrels for same.....Each  | 5,000             | 500                |
| Revolvers, pistols and barrels for same.....  | 3,000             | 300                |
| <i>Sugar.</i> All qualities.....Per kilo.   | 40                | 4                  |
| <i>Oils.</i> All kinds used for food.....Per decalitre  | 1,000             | 100                |
| <i>Permented liquors :</i>  |                   |                    |
| A. Wine, vinegar and beer (national) :  |                   |                    |
| (a) In casks.....Per decalitre  | —                 | 10                 |
| (b) In bottles and flagons....."  | —                 | 60                 |
| B. Wine, vinegar and beer (foreign) :   |                   |                    |
| (a) In casks....."  | 2,000             | —                  |
| (b) In bottles and flagons....."  | 4,000             | —                  |
| (c) Sparkling wines....."   | 3,000             | —                  |
| C. Permented liquors (not specified)....."  | 1,500             | 150                |
| <i>Distilled liquors :</i>  |                   |                    |
| (a) Alcohol and rum, simple or prepared....."   | 6,000             | 600                |
| (b) Not specified....."   | 4,500             | 450                |
| Mineral waters of national origin (decree of August 10, 1903).....  | —                 | Free.              |
| Foreign mineral and medicinal waters imported into the transmarine provinces and into the self-governing district of Timor shall pay, in addition to the stamp duty of 50 reis per bottle, a further tax of 50 reis per kilo. (including taxes) |                   |                    |
| Cement.....Per kilo.  | 3                 | 0.4                |
| Boots and shoes (of any quality).....pair   | 1,000             | 100                |
| Tea.....kil.  | 500               | 50                 |
| Felt (roofing).....Ad val.  | 15%               | 1.5%               |
| Tools for scientific uses or trade....."  | 15%               | 1.5%               |
| Fireworks.....Per kilo.   | 6,000             | 600                |
| <i>Food stuffs :</i> (a) Rice....."   | 10                | 13                 |
| (b) Potatoes, onions, garlic, flour and macaroni....."  | 30                | 30                 |
| (c) Dried, salt and smoked fish and beef  |                   |                    |
| Butter, or imitations, cheese, lard, suet, pork fat, prepared meats of any kind (including the tares), spices, dried fruit, biscuits and any other food-stuff not specified....."   | 120               | 12                 |
| Canvas, of hemp or cotton, for sail making (made up or otherwise)....."   | 50                | 5                  |
| Wood for building purposes, with or without ironwork.....Ad val.  | 15%               | Free.              |
| <i>Metals :</i>   |                   |                    |
| A. Precious metals in bars, or worked up, including precious stones....."   | 10%               | 1%                 |
| B. Pure copper, brass, bronze, &c. :  |                   |                    |
| (a) Smelted, beaten or rolled, in bars, plates, sheets, rods, wire, tubes and nails.....Per kilo.   | 30                | 3                  |
| (b) Not specified, plain, finished, nickelled, silvered or gilt....."   | 500               | 50                 |
| Lead, tin and zinc :  |                   |                    |
| (a) Smelted or rolled, in bars, plates, sheets, wire and nails....."  | 20                | 2                  |
| (b) Not specified, plain, varnished, silvered or gilt....."   | 100               | 10                 |
| D. Iron and steel :   |                   |                    |
| (a) Cast, forged or rolled, in bars, rods, hoops, beams, T and angle, wire, sheets (smooth or corrugated), plain, zincd, copperd or tinned, chains, grappling irons, anchors and nails....."  | 5                 | 0.5                |
| (b) In columns, tubes, netting, gratings, tanks and similar work not specified, for building purposes, plain or zincd....."   | 25                | 2.5                |
| (c) Made up, not specified....."  | 100               | 10                 |
| Petroleum....."   | 20                | 2                  |
| Gunpowder....."   | 300               | 30                 |
| <i>Ceramic ware :</i>   |                   |                    |
| (a) Porcelain ware, delft ware and any other of fine clay....."   | 100               | 10                 |
| (b) Common earthenware....."  | 10                | 1                  |
| (c) Glazed tiles....."  | 20                | 2                  |
| (d) Earthenware pipes....."   | 10                | 1                  |
| (e) Stoneware pipes....."   | 30                | 3                  |
| (f) Tiles and bricks....."  | 8                 | Free.              |
| (g) Sp... .."   | 80                | 8                  |
| (h) ... ..Per decalitre   | 30                | 3                  |

|  | Foreign.<br>Reis. | National.<br>Reis. |
|--|-------------------|--------------------|
| <i>Tobacco :</i> A. National :   |                   |                    |
| (a) In leaf, roll or cake.....Per kilo.  | —                 | 25                 |
| (b) Cigars....."   | —                 | 150                |
| (c) Any other kind....."   | —                 | 100                |
| B. Foreign : (a) In leaf....."   | 1,800             | —                  |
| (b) Any other kind....."   | 3,600             | —                  |
| <i>Tissues :</i> A. Silk tissues, pure or mixed, in piece or made up....."   | 3,400             | 340                |
| B. Woolen tissues, in piece or made up :   |                   |                    |
| (a) Cloths or kerseymers, pure or mixed, even with silk mixture....."  | 2,000             | 200                |
| (b) Balzes and blankets of pure wool, or wool and cotton mixed....."   | 500               | 50                 |
| (c) Flannels, shawls and scarves of fine wool, or wool and cotton mixed, knitted and stocking stitched....."   | 500               | 90                 |
| (d) Merinos, orleans, alpaca and any other kinds of plain tissues not specified, of pure wool, or wool and cotton mixed....."  | 600               | 60                 |
| C. Linen tissues and their congeners, in piece or made up :  |                   |                    |
| (a) Coarse cloths, hessians and sacks of the same material....."   | 60                | Free.              |
| (b) Linen tissues not specified....."  | 400               | 40                 |
| D. Cotton tissues in piece or worked up :  |                   |                    |
| (a) Unbleached or bleached....."   | 250               | 25                 |
| (b) Dyed or printed....."  | 500               | 80                 |
| <i>Paints :</i>  |                   |                    |
| In powder, coloured ochres and dryers....."  | 10                | 1                  |
| Prepared and varnishes....."   | 20                | 2                  |
| <i>Glassware :</i> Sheets and vases (ordinary), black or green....."   | 100               | 10                 |
| Worked glassware not specified....."   | 180               | 15                 |
| All goods not specified.....Ad val.  | 25%               | 2.5%               |
| <i>Note.</i> —Goods (foreign) coming out via Lisbon in Portuguese bottoms pay 80 per cent. of the full duties. The milreis is worth about 3s. 6d. at the present exchange. |                   |                    |

## EXPORT TARIFF.

|   | Amount<br>per kilo.<br>Reis. |
|---|------------------------------|
| Coffee: Exported to the ports of Portugal or any other Portuguese possessions, in Portuguese bottoms..... | 24                           |
| Exported to foreign ports in Portuguese bottoms.....  | 45                           |
| "    "    foreign bottoms.....  | 67.5                         |
| Cocoa: Exported to Portugal or any other Portuguese possessions in Portuguese bottoms.....                | 18                           |
| Exported to foreign ports in Portuguese bottoms.....  | 37.5                         |
| "    "    foreign bottoms.....  | 60                           |
| All other products not specified (ad val.):   |                              |
| Exported to the ports of Portugal or any other Portuguese possessions in Portuguese bottoms.....          | 1.5%                         |
| Exported to foreign ports in Portuguese bottoms.....  | 7.5%                         |
| "    "    foreign bottoms.....  | 22.5%                        |

## MUNICIPAL IMPORTS.

These imports are collected at the time of despatching the goods in the customs.

| Description.   | Amount.                             |                   |
|--|-------------------------------------|-------------------|
|  | National and Nationalised.<br>Reis. | Foreign.<br>Reis. |
| Firearms.....Each                                    | 2,000                               | —                 |
| Sugar of all kinds.....Per kilo.                     | 20                                  | —                 |
| Horses.....Each                                      | 5,000                               | —                 |
| Mules....."  | 5,000                               | —                 |
| Donkeys....."  | 3,000                               | —                 |
| Fermented liquors, such as beer.....Per litre        | 50                                  | 70                |
| Distilled liquors, such as plain rum, up to 22       |                                     |                   |
| Cartier....."  | 50                                  | —                 |
| Alcohol from 22 to 40 Cartier....."                  | 200                                 | —                 |
| Alcoholic liquors, distilled and not specified....." | 2                                   | 10                |
| Red and white wines and vinegar....."                | 50                                  | 80                |
| Fine wines and any other drinks not specified....."  | 50                                  | —                 |
| Umbrellas (cotton).....Each                          | 50                                  | —                 |
| (silk)....."   | 200                                 | —                 |
| Boats and shoes of all kinds.....Per pair            | 50                                  | —                 |
| Sweetmeats.....Per kilo                              | 200                                 | —                 |
| Dynamite and other explosives....."                  | 1,500                               | —                 |
| Fireworks....."                                      | 1,000                               | —                 |
| Gunpowder....."                                      | 300                                 | —                 |

\* See Law of October 3rd, 1901, hereinafter.

† See Law of May 7th, 1902, and October 10th, 1902, hereinafter.

| Description.  | Amount.                    |          |
|---|----------------------------|----------|
|   | National and Nationalised. | Foreign. |
| Silk fabrics, pure or mixed, made up or in piece                | Per kilo. 300              | —        |
| Cotton fabrics (coloured), merinos, alpaca, baizes and blankets | " 20                       | —        |
| Cotton fabrics (white)  | " 10                       | —        |
| Flannels, knitted goods, woollen goods, cloths and kerseymeres  | " 60                       | —        |
| Mineral waters  | Free.                      | Free.    |
| Vehicles  | " 4                        | —        |
| Glassware of all kinds  | Per kilo. 10               | 50       |

### IMPORT DUTIES.

liquors, including Caffres' fermented or distilled beverages are prohibited in the military district of Gaza and Inhambane district up to the Save River.

## MUNICIPAL IMPOSTS.

(3) The erection of distilled spirit factories or installation of any apparatus for the manufacture of distilled spirituous liquors or of Caffree<sup>a</sup> fermented or distilled beverages is prohibited, south of the River Save.

(4) Clearance of all kinds of distilled spirituous liquors in transit by rail to the Transvaal is permitted at the Lorenzo-Marques Custom-house.

(5) The Governor General of the Province of Mozambique or his deputy may, on production of a permit, allow non-natives to import south of the Save River, prepared brandies ("*aguardentes*"), cognac, gin and liqueurs, but no spirits, consideration shall such spirits be supplied for the consumption of natives.

(6) No distilled spirituous liquors, including Caffres' fermented or distilled beverages shall, on any account whatsoever, be sold to natives, south of the River Save.

(7) In the Province of St. Thomas and Prince's Islands, it is prohibited :—

- § 1. To plant sugar-cane and to establish new manufactories or apparatus for making spirits or brandy.
- § 2. To sell spirit or brandy of local production at a higher rate than the average price for the last three years.
- § 3. To import distilled alcoholic beverages.

**SOLE PARAGRAPH.**—The Governor General of the Province or his deputy may, on production of a permit, allow non-natives to import pre-  
under the brandies ("aguardentes"), cognac, gin and liqueurs, provided that  
under no consideration shall such spirits be supplied for consumption by  
natives, or by workmen of African origin.

(8) The Tariffs of April 16 and December 29, 1892, the Decrees of  
April 25, 1895, July 7 and 19, 1900, September 2 and December 23, 1901,  
and also all other legal provisions relative to import duties and manufac-  
turing taxes applicable to the under-mentioned articles, are modified as  
follows:

Reis.

Wines of national production (Regime applicable at the expiration of 5 years from date of publication of the present Law):

|                          |       |     |
|--------------------------|-------|-----|
| Up to 15° strength ..... | litre | 8   |
| From 15° to 17° .....    | do.   | 10  |
| Above 17° .....          | do.   | 200 |

Special, generous, and sweet wines such as port, madeira and muscated, up to 25° strength, in bottles, shall at all times pay the import duty in force applicable to wines up to 17° in strength.

*Wines of foreign production* imported direct from the country of origin or re-exported from Portugal, of all descriptions and without regard to alcoholic strength :

|                    |                                       |     |
|--------------------|---------------------------------------|-----|
| a. In casks.....   | litre                                 | 300 |
| b. In bottles..... | litre or bottle not exceeding 1 litre | 300 |

*Sparkling Wines* (See Law of Oct. 10, 1902 hereinafter):

|  |           |
|--|-----------|
| Sparkling Wines (See Law of Oct. 10, 1902, hereinafter): |           |
| a. Of foreign origin                                     | litre 600 |
| b. Of national origin:                                   |           |
| — Table wine, white or red                               | do. 10    |
| — Other kinds  | do. 10    |

Prepared spirits: .....

Gin, liqueurs and other similar beverages:

a. Of foreign origin. . .litre or bottle not exceeding 1 litre 700

|   |     |     |
|---|-----|-----|
| 5. Of national origin or of local manufacture                           | do. | 450 |
| Beer, cider and other fermented beverages not mentioned in the Tariff : |     |     |
| Of national origin or of local manufacture                              | do. | 450 |

|   |     |
|---|-----|
| a. Of foreign origin or re-exported from Portugal ....litre | 200 |
| b. Of national origin..... do.                              | 100 |

(9) Wines crossing from the left to the right bank of the Rhine

(9) Wines crossing from the left to the right bank of the River Save will be considered as contraband, entailing the infliction of a fine equal to 20 times the duty, besides the forfeiture of the wine, receptacles, and consequences if gained.

(10) Wines of national production shall be exempt from any additional or municipal tax in the Portuguese African Provinces.

(11) The Mozambique Company shall comply with the prescriptions of the present Law in territories comprised in their concessions, and situated south of the Save River.

(30) In the Portuguese African Provinces, the full differential benefit

accorded by the Customs Tariffs in force respecting goods produced or nationalized in or exported from Portugal or other transmarine Provinces or the Province of Mozambique, north of the Save River, shall cease to be applied as regards wines and distilled alcoholic beverages, beer, cider and fermented beverages.

(31) The provisions of the present Law shall be applied without prejudice to International treaties and conventions and to acts of concession of privileged Companies.

(32) The Government and the Governors of the Portuguese African Provinces shall adopt such Regulations as they consider necessary to insure full execution of the present Law.

EXTRACT FROM THE PROVISIONAL REGULATIONS, APPROVED BY  
DECREE OF OCTOBER 10, 1902, FOR THE EXECUTION OF THE LAW  
DATED MAY 7 OF THAT YEAR REGARDING SPIRITUOUS LIQUORS

("Diario do Governo" No. 268, of November 26, 1902.)

ART. 19.—Spirits, plain or prepared, cognac, gin, liqueurs and alcohol for pharmaceutical and medicinal purposes, imported under the

(a) If of foreign origin, the following conditions shall apply:

Export duties shall be levied in accordance with the export tariff in  
in the Island of San Thomé.

OF MAY 7, 1902, MODIFYING THE COLONIAL ADMINISTRATIVE  
AND CUSTOMS REGIME APPLICABLE TO SPIRITUOUS AND  
FERMENTED BEVERAGES (1).

("Diário do Governo" No. 106 of May 14, 1902, p. 100.)

f. 1.—The administrative, customs and fiscal regime affecting distilleries, wines, beer, cider and other fermented beverages, in the Guise African Provinces is modified according to the Regulations after established to be read together with the present Law.

REGULATIONS TO BE OBSERVED IN APPLICATION OF THE LAW.

The importation of distilled spirituous liquors, of whatever origin, prohibited in the Province of Mozambique south of the River Save, in the cases referred to in Regulation 5.

also Decree of October 10, 1902, hereinafter, as to the provisional  
statutes for the execution of this Law.

Solo paragraph.—The collection of these duties shall be effected according to the Customs regulations.

ART. 118.—Importation of alcohol or plain spirits, for industrial purposes, effected in conformity to the present regulations in the Province of St. Thomas and Prince's Islands and in the territory of the Province of Mozambique, South of the River Save, is subject to the payment of the following import duties:

|  |            |                 |
|--|------------|-----------------|
| Foreign exportation:   |            |                 |
| Alcohol and plain spirits of a strength of 50° centesimal and less ..... | Hectolitre | 35 \$ 000 reis. |
| Alcohol and spirits exceeding 50° in strength .....                      | "          | 80 000 "        |
| National re-exportation:   |            |                 |
| Alcohol and plain spirits of a strength of 50° centesimal and less ..... | Hectolitre | 32 000 "        |
| Alcohol and spirits exceeding 50° in strength .....                      | "          | 70 000 "        |
| National exportation:  |            |                 |
| Alcohol and plain spirits of a strength of 50° centesimal and less ..... | Hectolitre | 30 000 "        |
| Alcohol and spirits exceeding 50° in strength .....                      | "          | 63 000 "        |

\$ 1.—Alcohol and plain spirits imported into the Province of Mozambique South of the River Save, manufactured in the district of Lorenzo-Maque, shall pay a duty of 500 reis per litre up to the strength of 50° centesimal, and 10 reis per litre and per additional degree.

\$ 2.—Alcohol and plain spirits imported into the Province of St. Thomas and Prince's Islands and in the Province of Mozambique, South of the River Save, manufactured in other Portuguese Colonies, shall be subject to an import duty equal to that levied on alcohol and plain spirits of national exportation.

\$ 3.—The importation into the aforesaid territory of the Province of Mozambique of deacidulated alcohol, manufactured in the district of Lorenzo-Maque, shall be subject to the payment of a tax of 10 reis per litre.

\$ 4.—For the purposes of \$ 1, the proportional duty per litre and additional degree shall always be charged in full, fractions of a tenth of a degree being reckoned as a full degree.

\$ 5.—The importer shall deposit the amount of the import duty for each clearance of alcohol of 83 centesimal degrees or more in store or will guarantee payment thereof by means of bills signed by substantial persons, at six months' date and bearing interest at 6% duty on such alcohol shall, however, be paid in cash up to the amount tax not subject to drawback hereinafter referred to.

\$ 6.—The alcohol strength to which this article relates shall be ascertained at the temperature of 15° centigrade.

ART. 119.—Imported alcohol of 83 centesimal degrees or more strength at the temperature of 15° centigrade, once deacidulated according to the provisions of these regulations, shall be entitled to a refund of a portion of the import duty equal to the difference between the amount of such duty and the following taxes, viz:—

|                                    |            |                |
|------------------------------------|------------|----------------|
| Foreign exports .....              | Hectolitre | 3 \$ 000 reis. |
| National re-exports .....          | "          | 2 000 "        |
| National or colonial exports ..... | "          | 1 000 "        |

ART. 175.—Wines of a quality and kind other than those design in articles 170 to 174 shall, on importation into the Portuguese Province in Africa, be dutiable according to the respective tariffs in force.

#### DECREE OF OCTOBER 3, 1901, RELATIVE TO SUGAR.

("Diário do Governo" No. 223 of October 4, 1901.)

ART. 1.—Sugar on which a drawback has been allowed on exportation through the Custom houses of the Kingdom shall, on importation into Portuguese transmarine Provinces, be assimilated at the Custom house of arrival to sugar re-exported from the Kingdom in regard to the application of import duty.

ART. 2.—All contrary legislation is hereby repealed.

## PORTUGUESE EAST AFRICA

LOURENÇO MARQUES, INHAMBANE, MOZAMBIQUE, QUILIMANE AND TETE

(EXCEPTING THE TERRITORIES OF THE MOZAMBIQUE COMPANY, FOR WHICH SEE TARIFF FOLLOWING.)

### INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

|                                       | Nos.         |   | Nos.              |                                     | Nos.              |                                  | Nos.           |
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OF 13th MAY 1916 WHICH EMBODIES A TARIFF FOR THE TERRITORIES OF THE PROVINCE OF MOZAMBIQUE UNDER THE DIRECT ADMINISTRATION OF THE STATE.

General Dispositions.

Imported shall be subject to the payment of the duties (specific or *ad valorem*) set out in the Schedule, whatever be the conditions of importation, except in the cases specified in these preliminary dispositions.

Authorities of any kind, are required to pay the duties fixed in the Schedule, and other taxes leviable on account of the State, in the case of imported products, whether such products come from foreign ports, from Portugal and the adjacent islands, or from Portuguese provinces. When such products are imported for the exclusive use of the State, however, the municipal taxes shall not be levied thereon, and a special percentage tax levied for the benefit of the Customs officials, shall be subject to the duties in force at the time when they are cleared for clearance through the Customs, and not to the duties in force at the time when they were deposited in Customs warehouses.

Clearances shall be effected by means of declarations drawn up in duplicate, and signed by the importer or his legal representative. The statement must contain:—

- The name and nationality of the ship, and the port from which she sailed.
- Year and number of registration of ship.
- Name of the master.
- Origin of the goods.
- Marks, numbers, quantity, and gross weight of the packages.
- A specification of the goods contained in each package.
- The net weight of each kind of goods or the number of articles, according to the unit on which duty is levied.
- Value of the goods.

*ad valorem* duties established by the Tariff shall be levied on the value of the goods at the place of origin or manufacture, increased by all expenses, commission, and up to the place of unloading, the value shown in the invoice shall be increased by 25%.

The respective invoice does not specify the expenses of freight, commission, &c., up to the place of unloading, the value shown in the invoice shall be increased by 25%.

*Ad valorem* duties leviable on goods of foreign origin shall, at the Mos Houses of Lourenço Marques and Inhambane, be paid in gold, the sum payable is not less than 2 escudos 25 centavos, the value of gold (sterling) being taken as 4½ escudos for the purpose of payment. When the amount payable is less than 2 escudos 25 centavos, it be paid at the current rate of exchange. In the same way, the value is payable on a specific basis or free of import duty shall be declared at the current rate of exchange.

The Customs authorities regard the declared values as being too low, shall contest the declaration, and in such cases the Customs appraiser fix the value on which, in his opinion, duty should be paid. In the amount of Customs duties and taxes payable exceeds 500 es, payment may be made by means of bills, subject to the conditions of this Article (One-third part is to be paid in coin, and the two-thirds may be paid in three and six months' bills—interest at 6 per annum being charged—the bills being guaranteed by two commercial firms of recognised standing or by the deposit of securities equal to the amount of the bills.)

*Gross weight* is the total weight of the package; and the *net weight* weight of the package less the total weight of the external wrapping. The net weight of goods is established by means of examination or other of the following ways:—

- By separating the goods from their external wrappings (*net weight—peso effectivo*).
- By deducting from the gross weight the legal tare percentage specified in the Schedule in this Article (*legal net weight—peso por tara legal*).
- By subtracting the legal tare from the *estimated* gross weight, i.e., from the gross weight of all the packages calculated from the weight of some, or by estimating the total net weight of the goods, taking the net weight of a proportion of the goods as basis for the calculation (*estimated net weight—peso liquido por estimativa*).

The two last-named methods of fixing the net weight shall only be used when the packages are approximately of the same size and of the same kind of goods; and the second when the whole of the packages are of the same kind and quality.

Interior wrappings used for packing separately the goods contained in the same package shall be regarded as part of the merchandise, and the weight thereof shall therefore be included in the net weight, and in the case of tissues of any kind, of tea, of tobacco, and of leather.

Articles are presented as internal or external packing, which are not used as packing material or which are not indispensable for packing and which can be sold separately, such articles shall pay duty at the rate which would be applicable thereto if they had been imported separately.

The *estimated net weight* shall not be applied in the case of tissues, and in the case of unbleached cotton tissues, of which the net weight may be obtained by using the legal tare allowance, and in which case some of the following tare allowances shall be deducted from the gross weight of goods subject to duty by weight:—

|  | Percentage deduction. |
|--|-----------------------|
| Tea—   |                       |
| Ordinary cases .....   | 12                    |
| Cases lined or double .....  | 14                    |
| Lead or zinc boxes .....   | 20                    |
| Flour and meal—sacks .....   | 2                     |
| Beer—wooden casks of any capacity .....  | 25                    |
| Oils (olive and other)—tins .....  | 10                    |
| Wine and vinegar—  |                       |
| Casks ( <i>caçcos</i> ) .....  | 18                    |
| Barrels ( <i>barres</i> ) .....  | 20                    |
| Butter, lard and fat—  |                       |
| Barrels .....  | 20                    |
| Tins .....   | 10                    |
| Earthenware vessels ( <i>potes, botes</i> ) .....  | 30                    |
| Tissue—  |                       |
| Bales with iron hoops .....  | 6                     |
| Bales without iron hoops .....   | 3                     |
| All other goods not specified in this Schedule, and the goods specified above when imported in receptacles other than those mentioned above— |                       |
| Pipes, barrels, casks, tubs and cases .....  | 12                    |
| Bags ( <i>sacos, balates</i> ), bundles, baskets ( <i>alcafates</i> ) and parcels .....  | 3                     |
| Tins .....   | 10                    |
| Leather bottles ( <i>adres</i> ) .....   | 5                     |
| Hampers, panniers, <i>gigas</i> , pails, twig-baskets, and crates of wood ( <i>grades</i> ) .....  | 6                     |
| Single sacks .....   | 1                     |
| Double sacks .....   | 3                     |
| Receptacles—   |                       |
| Of earthenware or stoneware .....  | 25                    |
| Of glass .....   | 10                    |

Importers who are not willing to accept the "legal net weight," or to abide by the "estimated net weight" have the right, in the first case, to have duty assessed on the "real weight," and, in the second, to have the whole of the goods weighed.

For the Customs classification of goods, the specific heading of the Tariff under which they may fall is always to be applied, as against any general heading of the Tariff which may also apply thereto.

It is prohibited to change the packing of goods, except in certain specified cases, where, for instance, part of the goods in a package are to be re-exported.

It is prohibited to transform or change the nature of goods in general free warehouses, in any way, except in the case of goods which are free of duty.

The importation of the following is prohibited:—

- Foreign goods having trade or manufacturers' marks in contravention of existing legislation.
- Cases or bales, tied or tied together, with the same mark, making one single package which contains different kinds of goods, or which, if containing only one kind of goods, is not accompanied by a declaration of the number and total weight of the separate cases or bales.
- Animals and animal products coming from regions affected by zoonotic diseases.
- Plants coming from districts infected by phylloxera or other plant disease.
- Editions, pirated abroad, of books with a Portuguese copyright.
- Saccharine (except in cases exempted by law from the prohibition), and alimentary substances containing saccharine.
- Periographical publications, prints or any other articles offending public morality and decency.
- Foreign literary or artistic works which are fraudulent reproductions of other works of which the property rights are guaranteed by international conventions.
- Goods brought by vessels which do not comply with the conditions laid down by the Paris Congress of the 16th April, 1856.
- Opium (unless legally imported).

Books, printed matter, lithographs, photographs, prints and manuscript in any language may be cleared through the Customs, without submission to censorship, except in cases provided for in the Penal Code.

As "average" shall, for Customs purposes, be considered the damage suffered by goods from the time maritime risks commenced for the ship in which imported, up to the time of unloading, or by the dropping of the packages in the water during unloading, and injury arising from the deterioration of the goods, in so far as it was not the fault of the consignee.

A reduction of duty is conceded in respect of average goods, proportioned to the difference between the value of the goods at the time of clearance and their value in good condition; but such reduction shall only be accorded where the average exceeds 5 per cent. of the value of the goods before damage.

Owners of average goods may separate the part of the goods which is in good condition and clear the same for consumption, and may re-export or abandon the remainder.

Reduction of duty by reason of average shall not be allowed in the case of:—

- Cereals, vegetables, meat, fish, cheese, fruits, sugar and other alimentary substances, medicaments or drugs used in medicine.
- Wood in the rough, beams, "tabuns," logs, sleepers, unroughed metals, and other articles which are not susceptible to change of value by accident during shipment or unloading.
- Goods which have deteriorated.

*Note.*—Duties on the undermentioned are payable in gold, at par (i.e., at the rate of 4½ escudos to the pound sterling):—

Customs duties and "commercial" and "industrial" contributions on goods of foreign origin, except foodstuffs; re-export and transshipment duties; interest on outstanding Customs dues; stamp duty on clearance papers of foreign goods; tonnage, port and marine sanitary dues; storage charges; licences for carrying firearms, sale of gunpowder, cutting of timber, and manufacture of alcoholic drinks; trading licences (Schedule B); property tax; quit rent.

In view of the depreciation of the escudo, the effect of this provision will be to increase such duties by over 100 per cent.

MONEY, WEIGHTS AND MEASURES.—Same as Portugal.

## IMPORT DUTIES.

The letters n. a. m. mean "not specially mentioned."

| Nos. | Articles.  | Rate of Customs Duty.   |   | Nos. | Articles.  | Rate of Customs Duty.   |   |
|------|--|---|---|------|--|---|---|
|      |  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |      |  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |
| 1    | Acetic acid ..... per kilo.  | 0 60  | 10 % ad val.                            | 30   | Potatoes ..... ad val.   |   |   |
| 2    | Nitric, sulphuric and hydrochloric acids ..... per kilo.   | 0 00 1/2  | 10 % "                                  |      | Distilled alcoholic beverages (see No. 12).  |   |   |
|      | Steel, cast or rolled, in bars, plates and sheets, unwrought ..... ad val.   | 3 %   | 3 %                                     |      | Permented alcoholic beverages:   |   |   |
|      | Note.—If these articles have holes, for fitting, they shall not on that account be regarded as "worked."   |   |   |      | Beer, cider and other fermented beverages, n.s.m.:   |   |   |
| 4    | Iron and steel, wrought or rolled, in the form of chains, cordage, cables, hawsers and anchors ..... ad val.   | 10 %  | 10 %                                    | 31a  | National ..... per litre   | 0 10  | 0 10                                    |
| 5    | Manures for agricultural use ..... Free  | Free  | Free                                    | 31b  | Foreign ..... " "  | 0 20  | 0 20                                    |
|      | Note.—The following are included under this heading, viz.—nitrates of potash, of soda and of ammonia, sulphate and phosphate of ammonia, chloride of potash in any condition, and phosphate of lime. |   |   |      | Common wines (type "de pasto"), white or red:  |   |   |
| 6    | Slaves   |   |   |      | National, in whatever receptacle imported:   |   |   |
| 7    | Briquettes, of coal ..... per metric ton   | 0 25  | "                                       | 31c  | Up to 12° alcoholic strength ..... per litre   | 0 03  | 0 03                                    |
| 8    | Spirits of turpentine ..... ad val.  | 3 %   | 10 %                                    | 31d  | From 12° to 14° alcoholic strength ..... per litre   | 0 05  | 0 05                                    |
| 9    | Mineral and medicinal waters (including weight of receptacles) ..... per kilo.   | 0 05  | Free                                    | 31e  | " 14° to 16° alcoholic strength ..... per litre  | 0 07  | 0 07                                    |
|      | Note.—Such waters, if "nationalised," shall pay the same duties as those coming from foreign countries.  |   |   | 31f  | Over 16° alcoholic strength ..... " "  | 0 45  | 0 45                                    |
| 10   | Caustic alkalis, solid or in solution (ammonia) ..... Free   | 10 % ad val.  |   | 31g  | Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), of any alcoholic strength, and in any receptacle ..... per litre       | 0 50  | 0 50                                    |
|      | Carpets (see No. 185).   |   |   |      | Special wines, full-bodied and liquor:   |   |   |
| 11   | Tar, pitch, coal tar and asphalt ..... ad val.   | 3 %   | 10 %                                    | 31h  | National (type—Port, Madeira, Muscatel, Carcavelos), up to 23° alcoholic strength:   |   |   |
|      | Ethyl alcohol:   |   |   | 31i  | In any other receptacles ..... per litre   | 0 07  | 0 07                                    |
|      | Spirits and alcohol, plain:  |   |   |      | Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), of any kind, and up to 23° alcoholic strength:                         |   |   |
|      | Up to 50 centesimal degrees alcoholic strength:  |   |   | 31j  | In bottles ..... per litre   | 0 50  | 0 50                                    |
| 12a  | National ..... per litre*  | 0 30  | 0 30                                    | 31k  | In any other receptacles ..... " "   | 0 60  | 0 60                                    |
| 12b  | Foreign ..... " "  | 0 35  | 0 35                                    |      | Sparkling wines (Champagne type):  |   |   |
|      | More than 50 centesimal degrees alcoholic strength:  |   |   | 31l  | National ..... per litre   | 0 10  | 0 10                                    |
| 12c  | National ..... per litre*  | 0 63  | 0 63                                    | 31m  | Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), per litre  | 1 00  | 1 00                                    |
| 12d  | Foreign ..... " "  | 0 80  | 0 80                                    |      | Sparkling wines (type—"de pasto," white or red):   |   |   |
|      | Prepared spirits (cognacs, gins, liquors, whisky, and the like):   |   |   | 31n  | National ..... per litre   | 0 03  | 0 03                                    |
| 12e  | National ..... per litre*  | 0 50  | 0 50                                    | 31o  | Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House), per litre  | 0 10  | 0 10                                    |
| 12f  | Foreign ..... " "  | 0 75  | 0 75                                    |      | Beverages, n.s.m., in any kind of receptacle:  |   |   |
| 13   | Spirits and alcohol, plain, denatured for industrial use ..... per litre*  | 0 25  | 0 25                                    | 31p  | National ..... per litre   | 0 25  | 0 25                                    |
| 14   | Alcohol, pure, for pharmaceutical and medicinal use ..... per litre*   | 0 25  | 0 25                                    | 31q  | Foreign (imported direct from foreign countries or re-exported from a Portuguese Custom House) ..... per litre   | 0 30  | 0 30                                    |
| 15   | Any alcoholic methyl alcohol are classed as ethyl alcohol.   |   |   |      | Walking-sticks ..... ad val.   | 10 %  | 10 %                                    |
| 16   | Garlic ..... Free  | 10 % ad val.  |   |      | Benzine (see No. 167).   |   |   |
|      | Pillows and cushions (see manufactures of the respective textile).   |   |   |      | Bitumen (see No. 11).  |   |   |
| 17   | Rings or tubes of any metal (except precious metal) ..... ad val.  | 3 %   | 10 %                                    |      | Biscuits and ship's biscuit:   |   |   |
| 18a  | Live animals n.s.m. ....   | 3 %   | 3 %                                     | 33a  | National ..... per kilo.   | 0 02  | 0 02                                    |
| 18b  | Animals for breeding purposes ..... Free   | Free  | Free                                    | 33b  | Foreign ..... " "  | 0 10  | 0 10                                    |
| 19   | Hooks (see No. 81).  |   |   |      | Dog biscuits and other biscuits for animals (see No. 203).   |   |   |
| 20   | Wire, plain, of iron ..... ad val.   | 3 %   | 10 %                                    |      | Pumps (see No. 94).  |   |   |
| 21   | Iron or wooden hoops for casks &c. .... Free   | Free  | Free                                    | 34   | Bonnets of all kinds and qualities, caps, &c. .... ad val.   | 10 %  | 10 %                                    |
| 22a  | Flint and percussion cap guns, not rifled (such as those called "lazarinas," "reunhas," and the like, imported for travelling with the natives) and barrels for such guns ..... each                 | 2 50  | 2 50                                    | 35   | Buttons of any kind ..... "  | 10 %  | 10 %                                    |
| 22b  | Guns n.s.m. .... ad val.   | 30 %  | 10 %                                    |      | Pitch (see No. 11).  |   |   |
| 22c  | Revolvers or pistols ..... ad val.   | 30 %  | 10 %                                    |      | Cannas (see No. 185g).   |   |   |
| 23   | Harness, leather, including fittings and ornaments ..... ad val.   | 10 %  | 10 %                                    | 36   | Cocoa in the bean (including the husk), not prepared ..... 3 %   | 10 %  |   |
| 24   | Rice, husked or unhusked, including split rice ..... per kilo.   | 0 02  | 10 % ad val.                            | 37   | Cocoa, roasted, ground, in powder, or otherwise prepared for consumption ..... per kilo.   | 0 03  | 10 % ad val.                            |
|      | Sugar and "lucra":   |   |   |      | Coffee, husked or unhusked ..... " "   | 0 01  | 10 % "                                  |
| 25a  | Imported from foreign countries ..... 0 08   | 0 08  | 0 08                                    |      | Roasted or ground ..... " "  | 0 02  | 10 % "                                  |
| 25b  | Produced in the Province, and destined for consumption therein ..... per kilo.   | 0 02  | 0 02                                    |      | Chicory and other coffee substitutes ..... " "   | 0 05  | 10 % "                                  |
| 25c  | Produced in the territory of the Mozambique Company and imported for consumption in the Province ..... per kilo.   | 0 02  | 0 02                                    |      | Lime, cement, and puzzolana ..... ad val.  | 5 %   | 10 %                                    |
|      | Automobiles (see No. 46).  |   |   |      | Soups and sauces (see No. 60).   |   |   |
|      | Oats in the grain (see No. 50).  |   |   |      | Boots and shoes of any kind:   |   |   |
|      | Olive oil:   |   |   | 41a  | National ..... "   | 3 %   | 5 %                                     |
| 26a  | National ..... " "   | 0 01  | 0 01                                    | 41b  | Foreign ..... "  | 30 %  | 10 %                                    |
| 26b  | Foreign ..... " "  | 0 10  | 0 10                                    |      | Note.—Knitted boots and shoes for infants are dutiable at the rate applicable to manufactures of the tissue of which made.   |   |   |
| 27   | Nitrate of ammonia, potash and soda (manure) ..... Free  | Free  | Free                                    | 42   | Helmets ..... ad val.  | 20 %  | 10 %                                    |
|      | Goldfish, dried ..... "  |   |   |      | Rugs (mats) of cloth of cotton, linen, &c., wool or silk, or of felt (see No. 185); rugs (mats) of other materials—dutiable as manufactures of the component material. |   |   |
| 28a  | Foreign ..... per kilo.  | 0 01  | 10 % ad val.                            | 43   | Type and ornaments for printing ..... Free   | Free  | Free                                    |
| 29   | Balances (scales) of any kind ..... " "  | 0 10  | 10 % "                                  | 44a  | Carbonates of potassium and of sodium, crude (soda and potash of commerce) ..... Free  | Free  | Free                                    |
|      | Pigs' fat and lard (see No. 119).  |   |   |      | Carbonates of potassium and of sodium, refined ..... ad val.   | 3 %   | 10 %                                    |
|      | Bonnets (see No. 31).  |   |   |      | Meat:  |   |   |
|      | Girdlers and beams (see No. 116).  |   |   | 45a  | Fresh or frozen ..... 5 %  | Free  | Free                                    |
|      |  |   |   |      | Dried, smoked, salted or in brine, meat preserved or prepared in any other way, and lard:  |   |   |
|      |  |   |   |      | a In receptacles of any kind not hermetically sealed (including the brine):  |   |   |
|      |  |   |   | 46b  | National ..... per kilo.   | 0 01  | 5 % ad val.                             |
|      |  |   |   | 46c  | Foreign ..... " "  | 0 10  | 10 % "                                  |
|      |  |   |   | 47d  | In hermetically sealed receptacles: National ..... per kilo.   | 0 02  | 5 % "                                   |

\* I.e., litre of pure alcohol. The importation of alcohol into the districts of Lourenço Marques and Inhambane is prohibited.

| Articles.  | Rate of Customs Duty.   |   | Nos. | Articles.  | Rate of Customs Duty.   |   |
|--|---|---|------|--|---|---|
|  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |      |  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |
|  | Esc. cts. 0 06  | Esc. cts. 10 %                          |      |  | Esc. cts.   | Esc. cts.                               |
| Foreign ..... per kilo.  |   |   | 76   | Tin in bars, rods, granulated and in powder, and in alloys for solder ..... ad val.  | 3 %   | 3 %                                     |
| Carts, carriages, automobiles and other vehicles for carrying passengers or goods (excluding carriages and wagons for railways and tramways) and handcarts ..... ad val. | 5 %   | 5 %                                     | 77   | Statues, statuettes, pictures and other works of art ..... ad val.   | 20 %  | 10 %                                    |
| Playing cards ..... per metric ton   | 25 %  | 10 %                                    | 78   | Mats (excluding all kinds (see No. 203).   | Free  | Free                                    |
| Coal and coke ..... ad val.  | 0 25  | 0 25                                    |      | Tow (waste) for cleaning machines..... Fuses (see No. 170).  |   |   |
| Onions (edible) ..... ad val.  | 3 %   | 3 %                                     |      | Medicinal extracts (see No. 132).  |   |   |
| Rye in the grain (see No. 50).   |   |   |      | Extracts of meat (see No. 60).   |   |   |
| Barley &c. .... ad val.  | 3 %   | 3 %                                     | 79   | Dyeing extracts, in any condition (indigo, aniline) ..... ad val.  | 3 %   | 10 %                                    |
| Barley in the grain (see No. 50).  |   |   | 80   | Uniforms, old, for traffic with the natives, whether complete or not ..... each  | 1 00  | 10 % ad val.                            |
| Barley in the grain (see No. 50).  |   |   |      | Farinaceous products n.s.m. (see No. 100).   |   |   |
| Pearl barley ..... per kilo.   | 0 01  | 10 % ad val.                            |      | Flour and meal:  |   |   |
| Tea, black or green ..... ad val.  | 0 80  | 10 %                                    | 81a  | Of wheat, oats, rye and barley ..... per kilo.   | 0 02  | 10 %                                    |
| Hats, for men, women and children ..... ad val.  | 20 %  | 10 %                                    | 81c  | Of maize ..... per kilo.   | 0 10  | 10 %                                    |
| Parasols and umbrellas, covered with any tissue (including the frames):  |   |   | 82   | Not specially mentioned ..... "  | 0 05  | 10 %                                    |
| Covered with silk ..... each   | 0 50  | 10 % ad val.                            |      | Clothes, old suits of, for traffic with the natives, whether complete or not ..... each  | 2 00  | 10 %                                    |
| " with any other tissue ..... "  | 0 40  | 10 %                                    |      | Beans (see No. 83).  |   |   |
| Frames for the same ..... "  | 0 40  | 10 %                                    |      | Kidney beans, beans, lentils, chickpeas and runner beans, dry:   |   |   |
| Cheerots (see No. 184).  |   |   | 83a  | National ..... per kilo.   | 0 01  | 5 %                                     |
| Shiroy (root) and coffee substitutes (see No. 38a).  |   |   | 83b  | Foreign ..... "  | 0 10  | 10 %                                    |
| Chloride of potassium ..... Free   | Free  | Free                                    | 84   | Implements for arts and crafts, agriculture and gardening, n.s.m., and articles for use in fishing ..... ad val.   | 3 %   | 3 %                                     |
| Chocolate for alimentary purposes ..... per kilo.  | 0 03  | 10 % ad val.                            | 85   | Iron, cast, wrought, or rolled, in bars, plates, smooth or corrugated sheets, "raroze," rods, rod-iron and beams, unwrought ..... ad val.  | 3 %   | 3 %                                     |
| Lead in bars, sheets or plates, unwrought ..... ad val.  | 3 %   | 3 %                                     | 86   | Fibrous cement and other compositions, n.s.m., for covering roofs, for ceilings, for covering walls &c. .... ad val.   | 3 %   | 10 %                                    |
| Sider (see No. 31).  |   |   |      | Metal wire covered with rubber, with any textile, or with paper (see No. 203).   |   |   |
| Sigars (see No. 184).  |   |   |      | Metal wire covered with braids or in cords (as Trimmings).   |   |   |
| Sulphur (see No. 40).  |   |   |      | Ribbons and galloons of wool, cotton, linen and the like (see Nos. 186 and 187); ribbons and galloons of silk (see No. 188).   |   |   |
| Coal tar (see No. 11).   |   |   |      | Artificial flowers, feathers, and other ornaments for hats (see No. 154f).   |   |   |
| Blankets (see Nos. 186 and 187).   |   |   | 87   | Models and moulds ..... ad val.  | 1 %   | 1 %                                     |
| Copper (pure), bronze, brass and similar alloys, in bars, sheets or plates, unwrought ..... ad val.  | 3 %   | 3 %                                     | 88   | Forage, hay of all kinds, bran, milling waste &c. .... ad val.   | 3 %   | 10 %                                    |
| Cornac (see No. 12).   |   |   |      | Phosphates of ammonia and of lime ..... Free   |   |   |
| Adhesive substances, liquid, dry or in paste, n.s.m. .... ad val.  | 3 %   | 10 %                                    | 89   | Phosphoric acid ..... ad val.  | 0 20  | 10 %                                    |
| Mattresses (as manufactures of the component tissue).  |   |   | 90   | Phosphoric acid ..... ad val.  | 0 20  | 10 %                                    |
| Alimentary preserves n.s.m.:   |   |   | 91   | Matches (wooden and wax) ..... per kilo.   | 5 %   | 3 %                                     |
| National ..... per kilo.   | 0 02  | 5 % ad val.                             | 92   | Fruit, fresh (edible) ..... ad val.  |   |   |
| Foreign ..... "  | 0 10  | 10 %                                    |      | dried (edible):  |   |   |
| Beads, including those of coral ..... "  | 0 10  | 10 %                                    | 93a  | National ..... per kilo.   | 0 01  | 5 %                                     |
| Coke (see No. 48).   |   |   | 93b  | Foreign ..... "  | 0 10  | 10 %                                    |
| Cordage, twine and sail-twine, and manufactures thereof ..... ad val.  | 3 %   | 10 %                                    | 94   | Preserved fruits and jams ..... "  | 0 10  | 10 %                                    |
| Cords n.s.m. even if containing metal wire (as Trimmings).   |   |   |      | Glass bottles (see Nos. 192 and 193).  |   |   |
| Colouring substances and colouring earths ..... ad val.  | 3 %   | 10 %                                    | 95   | Gasoline ..... ad val.   | 3 %   | 10 %                                    |
| Transmission belts for machines ..... "  | 1 %   | Free                                    |      | (see Note 2 to Mineral oils—No. 147).  |   |   |
| Cloves (see No. 74).   |   |   | 96   | Gelatin, glue ("grade"), and fish glue ..... ad val.   | 3 %   | 10 %                                    |
| Crown nails (see No. 165).   |   |   | 97   | Ice ..... "  | 10 %  | Free                                    |
| " ..... "  | 3 %   | "                                       |      | Gin (see No. 12).  |   |   |
| Manufactures of horsehair (see No. 203).   |   |   |      | Ginger (see No. 74).   |   |   |
| Dice (for playing) ..... ad val.   | 25 %  | 10 %                                    |      | Glucose (see No. 25).  |   |   |
| Waste for cleaning engines ..... Free  | Free  | Free                                    |      | Gums and glues (see Nos. 96 and 174).  |   |   |
| Alarm clocks (see No. 173).  |   |   | 98   | Gramophones ..... "  | 20 %  | 10 %                                    |
| Join (money):  |   |   | 99   | Fats n.s.m. .... "   | 3 %   | Free                                    |
| Gold coin of any country and from whatever country imported ..... "  | "   | "                                       |      | Chickpeas (see No. 83).  |   |   |
| Portuguese currency, silver, copper, bronze or nickel, imported from Portuguese ports ..... "  | "   | "                                       | 100  | Farinaceous grains n.s.m. (canary seed, millet, "mapira," "mezeira" &c.) ..... per kilo.   | 0 01  | 10 %                                    |
| Portuguese silver currency, imported from foreign countries (see No. 134).   |   |   |      | Engravings on wood or metal, or stereotypes (see No. 203).   |   |   |
| Portuguese copper, bronze or nickel coins imported from foreign countries (see No. 203).   |   |   |      | Coarse linen cloths ("grossarias") (see No. 186).  |   |   |
| Foreign coins of silver, copper, bronze or nickel, from wherever imported ..... Prohibited   | Prohibited  | Prohibited                              | 101  | Guanó ..... Free   | Free  | Free                                    |
| Banknotes representing gold currency ..... Prohibited  | Prohibited  | Prohibited                              |      | Medicinal herbs (see No. 122).   |   |   |
| Foreign banknotes representing currency of other metals ..... Free   | Free  | Free                                    |      | Kitchen-garden produce and vegetables, n.s.m., dry or green, but not preserved.  |   |   |
| Banknotes and paper money of Portuguese establishments ..... Free  | Free  | Free                                    | 102a | National ..... per kilo.   | 0 01  | 5 %                                     |
| Sweetmeats (dóce) of any kind ..... per kilo.  | 0 10  | 10 % ad val.                            | 102b | Foreign ..... "  | 0 10  | 10 %                                    |
| Dynamite (see No. 129).  |   |   | 103  | Printed matter, not bound ..... ad val.  | 10 %  | 10 %                                    |
| Elderlous (as manufactures of the component tissue).   |   |   |      | Note:—This heading includes printed matter in loose sheets, unpaginated pamphlets, catalogues of firms established in the Province, blocks for calendars &c., typographed, lithographed &c., on paper, pasteboard or cardboard, in whatever form printed, including those printed in relief (white). |   |   |
| Craft (rowing, sail, or propelled by any motive power), of any tonnage, new or fit for use, and those condemned as unserviceable ..... Free                              | Free  | Free                                    | 104  | Musical instruments ..... ad val.  | 20 %  | 10 %                                    |
| Engine and boiler packing of rubber, asbestos or any other substance ..... ad val.   | 1 %   | "                                       | 105  | Surgical instruments and apparatus ..... "   | 10 %  | Free                                    |
| Meat (hoses):  |   |   | 106  | Instruments for chemical laboratories ..... "  | 10 %  | 10 %                                    |
| Of the type used by Kaffirs ..... each   | 0 06  | 0 06                                    | 107  | " for calculating, instruments of observation and precision ..... ad val.  | 1 %   | Free                                    |
| Not specially mentioned ..... ad val.  | 3 %   | 3 %                                     |      | Newspapers for pulping, for wrapping purposes, and similar uses (see No. 205).   |   |   |
| Sulphur ..... Free   | Free  | Free                                    |      | Pulse (see No. 83).  |   |   |
| Runner beans (see No. 83).   |   |   | 108  | Milk, fresh ..... ad val.  | 3 %   | "                                       |
| Spices ..... per kilo.   | 0 10  | 10 % ad val.                            |      | condensed or concentrated, sterilised or prepared or preserved in any way, in hermetically sealed receptacles ..... ad val.  | 5 %   | 10 %                                    |
| Medicinal substances (see No. 132).  |   |   |      |  |   |   |
| Looking glasses, including their frames ..... per kilo.  | 0 20  | 10 %                                    |      |  |   |   |
| Guns (see No. 22).   |   |   |      |  |   |   |
| Aromatised spirits (see No. 158).  |   |   |      |  |   |   |
| Resence of turpentine (see No. 8).   |   |   |      |  |   |   |
| Aromatic essences (see No. 158).   |   |   |      |  |   |   |



| Nos. | Articles.   | Rate of Customs Duty,<br>In the<br>Districts of<br>Lourenço<br>Marques,<br>Inhambane,<br>and<br>Moçambique.<br>Esc. etc. |              | Rate of Customs Duty,<br>In the<br>Districts of<br>Lourenço<br>Marques, Quilima<br>Inhambane<br>and<br>Tete.<br>Moçambique.<br>Esc. etc. |           |
|------|---|--|--------------|--|-----------|
|      |   | Esc. etc.  | Esc. etc.    | Esc. etc.  | Esc. etc. |
|      | Lentils (see No. 83).   |  |              |  |           |
|      | Liqueurs (see No. 12).  |  |              |  |           |
| 110  | Books, catalogues of firms not established in the Province, and newspapers, printed in any language, maps, maps, geographical and other globes, maps and charts, engravings, photographs and lithographs, whether framed or not   | Free   | Free         |  |           |
|      | <i>Note.</i> —Out-of-date newspapers, imported in the course of trade for publishing, for wrapping purposes, or for similar uses, are not included under this heading and are subject to the duty prescribed under No. 203.   |  |              |  |           |
| 111  | Blank books for writing or copying, even if with printed headings, &c. . . . .  | 10 %   | 10 %         |  |           |
| 112  | Emery cloth and paper ("lira") . . . . .  | 1 %  | Free         |  |           |
| 113  | Writing slates . . . . .  | Free   | 10 % ad val. |  |           |
| 114  | Pottery of common clay, of stoneware, of earthenware (faience) or of porcelain (china). . . . .   | 10 %   | 10 %         |  |           |
| 115  | Telescopes, spectacles and binoculars, whole or in separate parts. . . . .  | 10 %   | 10 %         |  |           |
| 116  | Wood, unworried (benais, planks, "tabua," logs, sticks or laths), and wood merely cut or sawn, but not worked in any way . . . . .  | 3 %  | 10 %         |  |           |
| 117  | Wood, manufactured, n.s.m. . . . .  | 5 %  | 10 %         |  |           |
|      | Butter (natural):   |  |              |  |           |
| 118a | In receptacles weighing up to 1 kilo.   | 0 10   | 10 % ad val. |  |           |
| 118b | " " " " more than 1 kilo.   | 0 20   | 10 % "       |  |           |
|      | Lard:   |  |              |  |           |
| 119a | National . . . . .  | 0 01   | 5 % "        |  |           |
| 119b | Foreign . . . . .   | 0 10   | 10 % "       |  |           |
|      | "Mapiia" (see No. 100).   |  |              |  |           |
| 120  | Machines, apparatus and instruments for use in industry, agriculture and mining, and accessories therefor, and rollers for repairing roads. . . . .   | 1 %  | Free         |  |           |
| 121  | Machines and apparatus for domestic use . . . . .   | 10 %   | 10 %         |  |           |
| 122  | Sewing machines and accessories thereof . . . . .   | 1 %  | Free         |  |           |
| 123  | Typewriters and accessories thereof . . . . .   | 10 %   | 10 %         |  |           |
| 124  | Margarine and all other imitation butters . . . . .   | 0 20   | 10 % ad val. |  |           |
| 125  | Fixed and rolling stock for railways and tramways, and all articles (accessories) necessary for laying railroads and tramways. . . . .  | 3 %  | 3 %          |  |           |
| 126  | Transport material for cotton producing regions. . . . .  | Free   | Free         |  |           |
| 127  | Apparatus (material) used in whale fishing . . . . .  | 3 %  | 3 %          |  |           |
| 128  | Telegraphic material (apparatus, &c.) . . . . .   | 3 %  | 3 %          |  |           |
| 129  | Explosive substances, n.s.m. . . . .  | 3 %  | 10 %         |  |           |
|      | Dry materials for use in arts (osiers, bamboo, reed, &c.):  |  |              |  |           |
| 130a | In the rough . . . . .  | 3 %  | 3 %          |  |           |
| 130b | Prepared . . . . .  | 5 %  | 5 %          |  |           |
|      | Maize up into furniture (see No. 139).  |  |              |  |           |
|      | In the form of manufactures, n.s.m. (see No. 203).  |  |              |  |           |
| 131  | Mineral substances, n.s.m., in the rough . . . . .  | 3 %  | Free         |  |           |
|      | Medicaments (medicinal articles):   |  |              |  |           |
| 132a | Quinine salts (hydrochlorate, sulphate, tartrate, valerianate, &c.) . . . . .   | Free   | "            |  |           |
| 132b | Plain or compound medicaments, n.s.m., and medicinal substances used exclusively in pharmacy . . . . .  | 5 %  | 10 %         |  |           |
| 133  | Linear measures . . . . .   | 3 %  | Free         |  |           |
|      | Measures of capacity (as Manufactures).   |  |              |  |           |
|      | Molasses (see No. 25).  |  |              |  |           |
|      | Coined metals (see No. 68).   |  |              |  |           |
| 134  | Precious metals, n.s.m., in the rough . . . . .   | 10 %   | 10 %         |  |           |
| 135  | Precious metals in bars, in unworried sheets, in powder, in the form of broken articles, or in the rough . . . . .  | Free   | Free         |  |           |
| 136  | Metals, n.s.m., in the rough . . . . .  | 10 %   | 10 %         |  |           |
| 137  | Metals, n.s.m., manufactured . . . . .  | 10 %   | 10 %         |  |           |
|      | "Mexclira" (see No. 100).   |  |              |  |           |
| 138  | Maize, in the grain . . . . .   | 0 01   | 10 % ad val. |  |           |
| 139  | Furniture, of any kind of wood . . . . .  | 10 %   | 10 %         |  |           |
| 140  | Grindstones (for grinding maize). . . . .   | 1 %  | Free         |  |           |
| 141  | Mouldings (frames) of any substance . . . . .   | 20 %   | 10 %         |  |           |
|      | Sauces, for use as condiments (see No. 60).   |  |              |  |           |
|      | Motors for use in industry, agriculture and mining (see No. 120).   |  |              |  |           |
| 142  | Nitrates of ammonia, potash or soda . . . . .   | Free   | Free         |  |           |
|      | Banknotes (see No. 68): forms (printed) for banknotes (see No. 103).  |  |              |  |           |
|      | Arcaea nuts (see No. 71).   |  |              |  |           |
| 143  | Articles, n.s.m., for writing, drawing and painting . . . . .   | 10 %   | 10 %         |  |           |
| 144  | Oilcloths of any kind . . . . .   | 10 %   | 10 %         |  |           |
|      | Lined oil and essential oil of turpentine . . . . .   | 3 %  | 10 %         |  |           |
|      | Fuel oils . . . . .   | 0 10   | 10 % ad val. |  |           |
|      | Mineral oils:   |  |              |  |           |
|      | Light, suitable for lighting purposes . . . . .   |  |              |  |           |
|      | <i>Note.</i> —This heading applies to oils having a density of over 0.700 up to 0.820, with a boiling point up to 200°, flash point below 50°; dark yellow or colourless, with a violet tint.   |  |              |  |           |
| 147b | Medium or heavy, for lubricating purposes . . . . .   | Free   | Free         |  |           |
|      | <i>Note.</i> —"Medium" oils are those having a density of over 0.820 up to 0.860; boiling point up to 280°; flash point up to 150°; chestnut or yellow colour, more or less dark, with a greenish or orange tint.   |  |              |  |           |
|      | "Heavy" oils are those having a density of over 0.860; boiling point above 280°; flash point above 150°; from a dirty yellow to a dark chestnut or greenish colour.   |  |              |  |           |
|      | <i>Note.</i> —The density of such oils is from 0.650 to 0.700; the boiling point up to 96°; they are very fluid, colourless, transparent, have a penetrating smell, are tasteless, are very easily inflammable and burn (without leaving any residue) with a clear white flame. |  |              |  |           |
| 148  | Opium . . . . .   | 15 00  | 23 00        |  |           |
| 149  | Oysters intended for oyster-breeding establishments . . . . .   | Free   | Free         |  |           |
| 150  | Eggs . . . . .  | Free   | Free         |  |           |
| 151  | Paper, cardboard and pasteboard of any kind, and wares thereof n.s.m. . . . .   | 3 %  | 10 %         |  |           |
| 152  | Envelopes and bags of paper . . . . .   | 10 %   | 10 %         |  |           |
|      | Paper, cardboard and pasteboard with printed or lithographic headings, &c., in whatever form printed, including that printed in relief (colite) (see No. 103).  |  |              |  |           |
|      | Screws, with or without thread, with or without slot in the head, for connecting two or more pieces of wood, iron, &c. (see No. 165).   |  |              |  |           |
| 153  | Rings (see No. 185).  |  |              |  |           |
|      | Trimmings, of wool, cotton, linen and the like . . . . .  | 10 %   | 10 %         |  |           |
|      | Trimmings of silk (see No. 180); trimmings n.s.m. (see No. 203).  |  |              |  |           |
|      | Compositions of all kinds (imitations of wood, of staeo, of leather, &c.), not specified in other numbers of the Tariff (see No. 86).   |  |              |  |           |
|      | Separate parts:   |  |              |  |           |
| 154a | Of automobiles . . . . .  | 5 %  | 5 %          |  |           |
| 154b | Of watches or clocks of any kind. . . . .   | 20 %   | 10 %         |  |           |
| 154c | Of musical instruments . . . . .  | 30 %   | 10 %         |  |           |
| 154d | Of firearms, n.s.m. . . . .   | 30 %   | 10 %         |  |           |
| 154e | Of gramophones . . . . .  | 20 %   | 10 %         |  |           |
| 154f | Of ladies' or children's hats: feathers, flowers and other ornaments . . . . .  | 20 %   | 10 %         |  |           |
|      | Fish, dried, salted, in brine, or prepared or preserved in any other way:   |  |              |  |           |
|      | In receptacles not hermetically sealed (including the weight of the brine):   |  |              |  |           |
| 155a | National . . . . .  | 0 01   | 5 % ad val.  |  |           |
| 155b | Foreign . . . . .   | 0 10   | 10 % "       |  |           |
|      | In hermetically sealed receptacles (cans):  |  |              |  |           |
| 155c | National . . . . .  | 0 02   | 5 % "        |  |           |
| 155d | Foreign . . . . .   | 0 10   | 10 % "       |  |           |
| 156  | Fresh or frozen fish . . . . .  | 10 %   | 10 %         |  |           |
| 157  | Hides or skins, crude or prepared . . . . .   | 10 %   | 10 %         |  |           |
| 158  | Perfumery of any kind or quality, essential volatile oils, dentifrice pastes, tooth powders, washballs, and all products used as perfumery . . . . .  | 30 %   | 10 %         |  |           |
|      | Weights for scales (as Manufactures).   |  |              |  |           |
|      | Petroleum (see No. 147a).   |  |              |  |           |
| 159  | Pianos . . . . .  | 20 %   | 10 %         |  |           |
|      | Pimento (see No. 71).   |  |              |  |           |
| 160  | Paintings in oils or in water colours . . . . .   | 20 %   | 10 %         |  |           |
|      | Pistols (see No. 22).   |  |              |  |           |
|      | Mineral pitch (see No. 11).   |  |              |  |           |
| 161  | Plants, bulbs, tubers and seeds for cultivation, even if they are specified in the Tariff . . . . .   | Free   | Free         |  |           |
|      | Feathers, flowers and other articles for trimming hats (see No. 154f).  |  |              |  |           |
|      | Powder (gunpowder):   |  |              |  |           |
| 162a | National . . . . .  | 0 10   | 5 % ad val.  |  |           |
| 162b | Foreign . . . . .   | 1 00   | 10 % "       |  |           |
| 163  | Gunpowder in cartridges, charged with bullets or not . . . . .  | 10 %   | 10 %         |  |           |
|      | Potash, commercial (see No. 14).  |  |              |  |           |
| 164  | Caustic potash . . . . .  | Free   | Free         |  |           |
| 165  | Nails ("pregadura") of any metal . . . . .  | 3 %  | 10 %         |  |           |
| 166  | Ceramic products, n.s.m. . . . .  | 3 %  | 10 %         |  |           |
| 167  | Chemical products (as Manufactures). . . . .  | 3 %  | 10 %         |  |           |
| 168  | Pictures painted in oils or in water colour . . . . .   | 20 %   | 10 %         |  |           |

| Articles.  | Rate of Customs Duty.   |   |
|--|---|---|
|  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |
|  | Esc. cts.   | Esc. cts.                               |
| hoses:   |   |   |
| National.....per kilo.   | 0 02  | 5 % <i>ad val.</i>                      |
| Foreign.....   | 0 10  | 10 %                                    |
| nick matches, fuses and detonators <i>ad val.</i>  | 3 %   | 3 %                                     |
| fishing nets and twine for making same..   | Free  | Free                                    |
| metallic nettings for mosquitos.....   | "   | "                                       |
| atches and clocks of any kind, with or without cases, and alarm clocks... <i>ad val.</i>   | 20 %  | 10 %                                    |
| aces (see Nos. 186 to 188).  |   |   |
| celins, gums and gum resins.....   | 3 %   | 3 %                                     |
| evolvers (see No. 22).   |   |   |
| um (see No. 12).   |   |   |
| oup:   |   |   |
| National.....per kilo.   | 0 01  | 0 01                                    |
| Foreign.....   | 0 10  | 0 10                                    |
| ashballs (see No. 188).  |   |   |
| accharine.....   | 18 00   | 18 00                                   |
| acks of cotton, linen, or hemp... <i>ad val.</i>   | 2 %   | 10 %                                    |
| ommon salt, crude or refined:  |   |   |
| National.....per kilo.   | 0 00½   | 5 % <i>ad val.</i>                      |
| Foreign.....   | 0 02½   | 10 %                                    |
| altetre.....   | Free  | Free                                    |
| allow.....   | 3 %   | 3 %                                     |
| issues of artificial silk (see No. 188).   |   |   |
| eds for cultivation (see No. 161).   |   |   |
| oda, commercial (carbonate of soda, unrefined).....  | Free  | Free                                    |
| lastic soda.....   | "   | "                                       |
| uplicate of ammonia.....   | "   | "                                       |
| obacco:  |   |   |
| National:  |   |   |
| In bundles, leaves, in rolls, or in cakes.....per kilo.  | 0 02½   | 0 02½                                   |
| Manufactured.....  | 0 15  | 0 15                                    |
| Foreign:   |   |   |
| In bundles, leaves, in rolls, or in cakes.....per kilo.  | 1 80  | 1 80                                    |
| Manufactured.....  | 3 60  | 3 60                                    |
| arpetts of any kind of tissue or of felt, and rugs ("pasadeiras")..... <i>ad val.</i>  | 20 %  | 10 %                                    |
| issues of cotton, linen and the like, of any kind, including knitted wares in the piece or manufactured, including shawls, handkerchiefs, lace, embroideries, &c.: |   |   |
| Unbleached or bleached:  |   |   |
| National..... <i>ad val.</i>   | 3 %   | 3 %                                     |
| Foreign.....per kilo.  | 0 20  | 10 % <i>ad val.</i>                     |
| Dyed or printed:   |   |   |
| National..... <i>ad val.</i>   | 3 %   | 3 %                                     |
| Foreign.....per kilo.  | 0 40  | 10 % <i>ad val.</i>                     |
| Blankets, unbleached, or bleached, dyed, or printed.....per kilo.  | 0 35  | 10 %                                    |
| Canvas and coarse cloth ( <i>canhamacos e grossarias</i> ) of linen, hemp and similar fibres, unbleached, or bleached, dyed, or printed..... <i>ad val.</i>        | 5 %   | 10 %                                    |
| Sailcloth, and canvas of linen or cotton, suitable for sails for boats, unbleached, or bleached, dyed, or printed..... <i>ad val.</i>                              | 10 %  | 10 %                                    |
| issues of wool, in the piece, or manufactured, including knitted wares, shawls and handkerchiefs:  |   |   |
| Blankets.....per kilo.   | 0 40  | 10 % <i>ad val.</i>                     |

| Nos. | Articles.  | Rate of Customs Duty.   |   |
|------|--|---|---|
|      |  | In the Districts of Lourenço Marques, Inhambane and Mozambique. | In the Districts of Quilimane and Tete. |
|      |  | Esc. cts.   | Esc. cts.                               |
| 187b | Not specially mentioned.....per kilo.  | 0 60  | 10 % <i>ad val.</i>                     |
| 188  | Tissues of silk, of any kind, shawls, handkerchiefs, ribbons, galloons, trimmings, &c., including knitted wares, in the piece or manufactured.....per kilo.                                      | 2 50  | 10 %                                    |
|      | Mixed tissues, of cotton, linen and the like, wool and silk—shall be classed for duty as if composed solely of the most highly taxed fibre contained therein.                                    |   |   |
|      | Tissues containing metal threads, embroidered or not—shall be classed as tissues of the textile fibre of which composed.   |   |   |
|      | Tissues containing rubber or gutta-percha—shall be classed as tissues of the textile fibre of which composed.  |   |   |
|      | Waxed tissues, tarred tissues, and imitations thereof (see No. 144).   |   |   |
|      | Tissues of horsehair, of straw, and of other unspecified substances (see No. 203).   |   |   |
|      | (Coloring earths (see No. 63).   |   |   |
|      | Tiles, Dutch bricks (glazed tiles), tubes, of stoneware, &c. (see No. 166).  |   |   |
| 189  | Inks, prepared, of all kinds, liquid or in paste..... <i>ad val.</i>   | 3 %   | 10 %                                    |
|      | Bacon (see No. 45).  |   |   |
| 190  | Taps and cocks ("torneiras").....  | 3 %   | 10 %                                    |
|      | Boilers (as manufactures of the tissue of which made).   |   |   |
| 191  | Wheat in the grain.....  | Free  | Free                                    |
|      | Type (see No. 43).   |   |   |
|      | Umbrellas (see No. 54).  |   |   |
|      | Grasses (see No. 119).   |   |   |
|      | Wagons and wagonettes (see No. 125).   |   |   |
| 192  | Vessels of glass or pottery and any other receptacles necessary and ordinarily used for packing goods, when such vessels and receptacles are not subject to duty as articles of merchandise..... | Free  | Free                                    |
| 193  | Vessels of ordinary glass or pottery, n.s.m. per kilo.   | 0 02  | 10 % <i>ad val.</i>                     |
| 194  | Brooms..... <i>ad val.</i>   | 3 %   | 10 %                                    |
|      | Vehicles (see Nos. 46 and 135).  |   |   |
|      | Candles (for lighting) of any kind:  |   |   |
| 195a | National.....  | 2 %   | 10 %                                    |
| 195b | Foreign.....per kilo.  | 0 05  | 10 % <i>ad val.</i>                     |
| 196  | Velocepedes (bicycles, tricycles and motorcycles) and accessories therefor... <i>ad val.</i>   | 5 %   | 5 %                                     |
|      | Vermouth (see No. 31 p and q).   |   |   |
| 197  | Varnishes.....   | 3 %   | 10 %                                    |
| 198  | Sheet glass ( <i>vidraça</i> ).....per kilo.   | 0 01  | 10 % <i>ad val.</i>                     |
| 199  | Wares of glass, n.s.m. ....  | 0 04  | 10 %                                    |
|      | Vinegar:   |   |   |
| 200a | National.....per litre   | 0 01  | 5 %                                     |
| 200b | Foreign.....   | 0 10  | 10 %                                    |
|      | Whisky (see No. 12).   |   |   |
|      | Medicinal syrups (see No. 132).  |   |   |
| 201  | Syrups, n.s.m. ....per kilo.   | 0 10  | 10 %                                    |
|      | Red lead (minium) (See No. 63).  |   |   |
| 202  | Zinc in bars, plates or sheets, not worked..... <i>ad val.</i>   | 3 %   | 10 %                                    |
| 203  | Goods, n.s.m. ....   | 10 %  | 10 %                                    |

## MOZAMBIQUE

### MANICA AND SOFALA

(TERRITORIES OF THE MOZAMBIQUE COMPANY.)

following is the Fiscal Tariff for Manica and Sofala, territories of Mozambique Company, applicable to imported merchandise.

#### SCHEDULE A.

IMPORT DUTIES LEVIED ON FOREIGN PRODUCE (i.e. Produce other than Portuguese).

| Articles.  | Rates of Duty. |
|--|----------------|
|  | Milreis.       |
| Free   | Free           |
| (a) Muskets of all kinds and barrels for the same.....each                             | 4-500          |
| (b) Revolvers and pistols and barrels for the same.....                                | 1-500          |
| (c) Live oil and all alimentary oils.....decaltre                                      | 1-000          |
| Distilled beverages:—  |                |
| (a) Prepared brandy or cognac, gin, and other liquors; also wine testing over 15°..... | 6-500          |
| (b) Alcohol and common brandy up to 50° centesimal.....decaltre                        | 4-000          |
| (c) Alcohol and common brandy above 50° centesimal.....decaltre                        | 6-500          |
| Unfermented beverages:—  |                |
| (a) Beer, cider, and other beverages not specially mentioned.....decaltre              | 0-500          |
| (b) Vinegar.....   | 0-300          |

| No.  | Articles.  | Rates of Duty. |
|--|--|----------------|
|  |  | Milreis.       |
| (c) Common wines not testing above 15° and liqueur wines:—   |  |                |
| In casks.....  | decaltre   | 3-000          |
| In bottles.....  | "  | 5-000          |
| (d) Wines testing above 15° (see No. 7a)   |  |                |
| (e) Sparkling wines.....   |  | 2-000          |
| NOTE.—In determining the alcoholic strength of the wine, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1899, must be complied with. |  |                |
| 9  | Beverages not specially mentioned.....decaltre                   | 0-700          |
| 10   | Oxen, living.....each  | 1-000          |
| 11   | Lime and cement..... <i>ad val.</i>                              | 5 %            |
| 12   | Boots and shoes of all kinds.....                                | 10 %           |
| 13   | Cartridges for fire-arms.....                                    | 25 %           |
| 14   | Coal.....  | Free.          |
| 15   | Hats and caps for men and women..... <i>ad val.</i>              | 25 %           |
| 16   | Beads.....kilog.   | 0-100          |
| 17   | Golden coin.....   | Free           |
| 18   | Steam and sailing vessels of any tonnage.....                    | 0-100          |
| 19   | Kafir picks and hoes.....each                                    | 0-100          |
| 20   | Mirrors, including the frames..... <i>ad val.</i>                | 25 %           |
| 21   | Uniforms and clothing, worn, for trading with natives.....kilog. | 0-100          |

SCHEDULE A. *Continued.*

| No. | Articles.   | Rates of Duty, Milreis. |
|-----|---|-------------------------|
| 22  | Felt for roofing.....   | ad val.                 |
| 23  | Tools and instruments for all trades.....   | ad val.                 |
| 24  | Cotton yarn:—<br>(a) Single (warp and weft), including weight of inner wrappings.....   | 0-50<br>kilog.          |
|     | (b) Twisted, including weight of inner wrappings.....   | 0-150                   |
| 25  | Yarn of linen, wool, silk, or other filament, single or twisted, including weight of inner wrappings.....   | 0-100                   |
| 26  | Ice.....  | Free                    |
| 27  | Alimentary products:—<br>(a) Rice, husked or not.....   | 0-010<br>kilog.         |
|     | (b) Sugar of all kinds.....   | 0-000                   |
|     | (c) Cod fish.....   | 0-020                   |
|     | (d) Potatoes and onions.....  | 0-020                   |
|     | (e) Ship's biscuits.....  | 0-020                   |
|     | (f) Fresh meat, frozen, of all kinds.....   | 3%                      |
|     | (g) Meat prepared in any way (not including preserves), and bacon.....  | 0-080<br>kilog.         |
|     | (h) Corn in the grain and vegetables.....   | 0-010                   |
|     | (i) Tea.....  | 0-500                   |
|     | (j) Coffee.....   | 0-100                   |
|     | (k) Alimentary preserves of all kinds (except sweets) in tins, boxes, pots, and flacons, hermetically sealed and offered for sale in this form, including weight of recipient.....  | 0-070<br>kilog.         |
|     | (l) Alimentary preserves, in jars, flacons, bottles, &c., including weight of recipient.....  | 0-050<br>kilog.         |
|     | (m) Sweets of all kinds, biscuits not otherwise specified.....  | 0-150<br>kilog.         |
|     | (n) Wheat flour.....  | 0-010                   |
|     | (o) Fresh fruit.....  | Free                    |
|     | (p) Butter and its imitations, cheese, lard, and grease.....  | 0-100<br>kilog.         |
|     | (q) Other alimentary products not specially mentioned.....  | 0-070<br>kilog.         |
| 28  | Surgical instruments of all kinds.....  | Free                    |
| 29  | Books, catalogues, journals, and advertisements printed in any language.....  | "                       |
| 30  | Canvas and sailcloth of linen or cotton, in coils or in sheets and cordage.....   | 0-070<br>kilog.         |
| 31  | Sewing machines.....  | Free                    |
| 32  | Machines and utensils for agricultural and industrial purposes, and their appurtenances, and all accessories for use in prospecting for minerals; mathematical and scientific instruments and instruments of precision..... | 10%                     |
| 33  | Manufactures of wood not otherwise specified.....   | 3%                      |
| 34  | Wood in the rough (large and small beams, boards, planks, rafters, laths, and shingles).....  | ad val.                 |
| 35  | Ditto, exclusively to be used as fuel for agricultural or industrial purposes.....  | Free                    |
| 36  | Stationary plant and rolling stock for railways and all indispensable accessories.....  | "                       |
| 37  | Simple and compound medicines and all substances exclusively for pharmaceutical purposes.....   | 10%                     |
| 38  | Metals:—<br>(a) Precious metals, in bars, powder, or nuggets.....   | Free                    |
|     | (b) Pure copper; brass, bronze, and similar alloys; in bars, plates, sheets, rods, wire, or tubes.....  | 3%                      |
|     | (c) Lead, cast or rolled, in bars, plates, sheets, rods and scrap.....  | ad val.                 |
|     | (d) Tin and zinc, cast or rolled, in bars, plates, rods and sheets.....   | 3%                      |
|     | (e) Iron and steel, cast, hammered, or rolled, in bars, rods, nailrods, hoops, beams, T and angle iron; wire; sheets plain or corrugated—whether coated or not; with zinc, copper, or tin.....                              | ad val.                 |
|     | (f) Iron and steel, hammered or rolled, in columns, pipes, tanks and other similar articles not otherwise specified, intended for building purposes (coated with zinc or not), and chains, anchors and gaskets.....         | 10%                     |
|     | (g) Manufactures of metals not otherwise specified, including those of gold, silver, or platinum, even with precious stones.....  | ad val.                 |
| 39  | ores, raw, and all mining products.....   | Free                    |
| 40  | Opium.....  | 18-000                  |
| 41  | Paper:—<br>(a) Writing paper & envelopes, printed or not.....   | 0-200                   |
|     | (b) Printing paper.....   | 0-050                   |
|     | (c) Other kinds.....  | 0-100                   |
| 42  | Perfumery of all kinds, and scented soaps.....  | ad val.                 |
| 43  | Petroleum.....  | 0-020<br>kilog.         |
| 44  | Matchboxes.....   | 0-120                   |
| 45  | Green plants.....   | Free                    |
| 46  | Gunpowder.....  | 0-500<br>kilog.         |
| 47  | Nails:—<br>(a) Of copper and brass or similar alloys, except those for sheathing vessels.....   | 0-100<br>kilog.         |
|     | (b) Of any other metal, and those for sheathing vessels.....  | 0-020                   |
| 48  | Ceramic products:—<br>(a) Glazed (Dutch) tiles, pipes of earthenware or stoneware, tiles and bricks.....  | 3%                      |
|     | (b) Faience of all kinds.....   | 10%                     |
| 49  | Clocks and watches:—<br>(a) Watches.....  | 10%                     |
|     | (b) Not specified.....  | 25%                     |
| 50  | Soap, except scented.....   | 0-050<br>kilog.         |
| 51  | Salt.....   | 0-050<br>decalitre      |
| 52  | See also for medicinal purposes.....  | Free                    |
| 53  | Tobacco:—<br>(a) In the leaf.....   | 4-000<br>kilog.         |
|     | (b) Manufactured, not specified.....  | "                       |
| 54  | Tissues of cotton in the piece or in made-up articles:—<br>(a) Unbleached or bleached.....  | 0-200<br>kilog.         |
|     | (b) Dyed or printed.....  | 0-350                   |
| 55  | Other tissues:—<br>(a) In the piece.....  | 10%                     |
|     | (b) Made-up, including knitted or knitted-alike materials.....  | 20%                     |
|     | (c) Hessian, sack cloth, &c. of flax and similar materials.....   | 0-030<br>kilog.         |
|     | (d) Bags made of the above-mentioned tissues.....   | Free                    |
| 56  | Umbrellas and sunshades of all kinds.....   | 25%                     |

| No. | Articles.   | Rates of Duty, Milreis. |
|-----|---|-------------------------|
| 56  | Vessels of glass or pottery, serving for the conveyance of imported goods.....                                    | Free                    |
| 57  | Candles.....  | 0-020<br>kilog.         |
| 58  | Glass and vessels of ordinary glass, black or green, and specially destined for containing gaseous beverages..... | ad val.                 |
| 59  | Glass not specially mentioned.....  | "                       |
| 60  | Merchandise not specially mentioned.....  | 10                      |

## DECRETO DE NOVEMBRO 26, 1903, FIXING THE DUTIES APPLICABLE TO MINERAL OILS AND MOTOR CARS.

(*Diário da Gazeta* "No. 272, of December 2, 1903.)

Art. 1.—Mineral oils imported through the Customs-houses of the transmarine provinces shall be dutiable as follows:—

Light mineral oils for illuminating (except petroleum).....kilog. \$ 0 67  
Medium mineral oils....." 0 60  
Heavy mineral oils for lubricating machinery.....kilog. 0 02

(a) Light mineral oils for illuminating: Gravity not exceeding 0,820°; boiling point not exceeding 200°; flash point below 50°, lemon color or colorless, with visciduous reflects.

(b) Medium mineral oils: Gravity exceeding 0,820° and up to 0,860°; boiling point not exceeding 280°; flashing point up to 160°; of a more or less dark chestnut or yellow color; greenish or orange-like reflects.

(c) Heavy mineral oils: Gravity above 0,860°; boiling point above 280°; flashing point above 160°; of a color between a dirty yellow and a dark greenish chestnut.

Petroleum imported for consumption into the transmarine provinces shall continue to pay the specific duty of 20 reis per 100 kilograms assessed by the Tariffs in force.

Art. 2.—Complete or incomplete motor cars of any system shall pay the following Customs duties:—

|  |           |
|--|-----------|
| Incomplete motor cars (chassis on wheels with motor).....  | \$ 70 000 |
| Complete motor cars for the transport of persons, of whatever origin.....  | 120 000   |
| Motor cars for the transport of goods, of whatever origin.....   | 30 000    |
| Duplicate parts for motor cars already imported.....   | Free      |
| Gasoline imported for use as fuel for automobiles and motor cars shall be deemed to be an unmanufactured chemical product, and pay the duty fixed in the respective schedules in regard to unmanufactured goods. |           |

SCHEDULE B.  
IMPORT DUTIES LEVIABLE ON PORTUGUESE GOODS.

| No.   | Articles.   | Rates of Duty, Milreis. |
|---|---|-------------------------|
| 1   | Saïad oil and other alimentary oils.....  | decalitre 0-2           |
| 2   | Distilled beverages:—<br>(a) Prepared brandy, cognac, gin, and other liqueurs; also common wines tested over 18°..... | decalitre 2-75          |
|   | (b) Alcohol and common brandy up to 50° centesimal.....   | 1-5                     |
|   | (c) Alcohol and common brandy above 50° centesimal.....   | 3-30                    |
| 3   | Fermented beverages: (a) Beer, elder, and other beverages not specially mentioned.....                                | decalitre 0-01          |
|   | (b) Vinagres.....   | 0-02                    |
|   | (c) Common wines not tested above 15° & liquor wines:—<br>in casks.....   | decalitre 0-10          |
|   | in bottles.....   | 0-20                    |
|   | (d) Common wines tested between 15° and 19°.....  | 0-30                    |
|   | (e) Sparkling wines.....  | 0-50                    |
| NOTE.—In determining the alcoholic strength of wines, the rules laid down in the circular of the Ministry of Marine and Colonies of 21 February, 1893, must be complied with. |   |                         |
| 4   | Boots and shoes of all kinds.....   | ad val. 5               |
| 5   | Hats and caps for men and women.....  | 5                       |
| 6   | Portuguese coins.....   | Free                    |
| 7   | Alimentary products for the same in any way (not including preserves) and bacon.....                                  | 0-01<br>kilog.          |
|   | (b) Tea.....  | 0-20                    |
|   | (c) Alimentary preserves of all kinds (except sweets).....  | 0-01                    |
|   | (d) Sweet goods of any kind, biscuits, &c.....  | 0-02                    |
|   | (e) Wheat flour.....  | 0-02                    |
|   | (f) Butter, cheese, lard and grease.....  | 0-02                    |
| g All other alimentary products not specified.....  |   |                         |
| 8   | Bricks and masonry.....   | Free                    |
| 9   | Vegetables.....   | "                       |
| 10  | Simple or compound medicines, and all substances exclusively for pharmaceutical purposes.....                         | ad val. 3               |
| 11  | Gunpowder.....  | 4-000<br>kilog.         |
| 12  | Fishing nets and twine for the same.....  | Free                    |
| 13  | Sacks of coarse linen cloth or hessian cloth and similar materials.....   | "                       |
| 14  | Tobacco:—<br>(a) In the leaf, in rolls or cakes, and pipe tobacco, in small bags.....                                 | 0-10<br>kilog.          |
|   | (b) Cigars.....   | 1-00                    |
| 15  | Tissues of cotton in the piece or made-up:—<br>(a) Unbleached or bleached.....  | 0-02<br>kilog.          |
|   | (b) Dyed or printed.....  | 0-02                    |



| ARTICLES.   |         | Rates of Duty. | No. | ARTICLES.   | Rates of Duty. |
|---|---------|----------------|-----|---|----------------|
|   |         | Milreis.       |     |   | Milreis.       |
| Tissues not specially distinguished:—   |         |                |     |   |                |
| (a) In the piece  | ad val. | 3%             | 17  | Merchandise transhipped from one merchant vessel to another in any parts of the country | 0-150          |
| (b) Made-up   | Free    | Free           | 18  | Gold or silver coin   | Free           |
| Vessels, rigged or unrigged   |         |                | 19  | Merchandise which, according to the Import Schedules, is free of duty                   | Free           |
| Vehicles of all kinds, fitted up or not, and appurtenances or separate parts for the same |         |                | 20  | Gold in bars, powder, or nuggets, and other mine produce                                | 3%             |
|   |         |                | 21  | All other merchandise not specified   | ad val.        |
|   |         |                |     |   |                |
| Merchandise not otherwise specified   |         |                |     |   |                |

NOTE.—All goods which are duty free under Schedule A are also exempted in exemption of duty on importation from Portugal or from maritime Portuguese provinces.

## SCHEDULE C. EXPORT, RE-EXPORT, TRANSHIPMENT, AND TRANSIT DUES.

| EXPORT DUTIES.   |         | Rates of Duty. |
|--|---------|----------------|
| ARTICLES.  |         | Milreis.       |
| Alcohol produced in the territories  | ad val. | Free           |
| Peant, sesamum and other oleaginous seeds and substances   | ad val. | Free           |
| Wild animals, live, if exported on production of a duly approved shooting license  | ad val. | 4%             |
| Sugar produced in the territories  | ad val. | 0-001          |
| Rubber of all kinds  | ad val. | 3%             |
| Coffee   | ad val. | 2%             |
| Mangrove bark and all other tanning materials  | ad val. | 5%             |
| Wax and gum  | ad val. | 5%             |
| Animal products, viz.:—  |         |                |
| (a) Elephant tusks (tusks under 5 kilos in weight are prohibited exports)  | ad val. | 20%            |
| (b) Hides or skins: of elephants, rhinoceros, hippopotamus, zebra, stags, wild boars, otters, musk rat (coelobes) and all other fur monkeys, insectivorous animals, dugongs and antelopes; heads or horns of these animals | ad val. | 20%            |
| (c) Hides or skins of unenumerated animals, also heads or horns thereof, if exported on production of a duly approved shooting license; also parts of animals which may be hunted without license                          | ad val. | Free           |
| (d) All other products of wild animals not enumerated above  | ad val. | 10%            |
| Gold or silver coin  | ad val. | Free           |
| Fish fruit   | ad val. | Free           |
| Gold in bars, powder, or nuggets, and all other mining products including pit coal   | ad val. | Free           |
| Unenumerated products, the growth of agricultural establishments in the territories  | ad val. | Free           |
| Tobacco of all kinds and in any condition  | ad val. | 4%             |
| All other goods, not specially mentioned   | ad val. | 2%             |

| RE-EXPORT DUES.  |      |
|--|------|
| Merchandise deposited in the Customs or the Customs warehouses for any destination | Free |

## PORT OF BEIRA

(TERRITORY OF THE MOZAMBIQUE COMPANY.)

The Fiscal Tariff is the same as that given for Manica and Malá, as regards Schedules A, B & C, with the following exceptions:—

|   |          |
|---|----------|
| Casks, barrels, etc., from Portuguese Possessions         | Free     |
| Cotton thread, twisted, other than Portuguese, per kilo   | 100 reis |
| Parasols, umbrellas, and sunshades, other than Portuguese | 25%      |

### MUNICIPAL DUES.

Duties leviable on Imported Goods for the Municipal Services of Beira.  
NOTE.—These duties are not to be levied on goods despatched through the Customs directly to districts beyond Beira, and in this case the goods must be placed under control until they are on the railway or vessel which is to take them away.

| ARTICLES.                                    | Rate of Duty.   |
|--|-----------------|
| Alcohol above 50 centesimal degrees          | Decalitre 0-300 |
| Prepared alcohol and brandy, gin, cognac &c. | 0-100           |

## MACAO AND TIMOR.

TARIFF MODIFICATIONS.  
The following alterations have been made in the Customs Tariff of Macao, 25th, 1887:—

| ARTICLES.  | Per Cent. |
|--|-----------|
| Portuguese preserves and pickles                           | ad val.   |
| Clocks, weighing machines and decimal weights and measures | ad val.   |
| Springing sweetmeats and fruits                            | ad val.   |
| Iron   | ad val.   |
| Mineral and effervescent waters (see Free list also)       | ad val.   |
| Wine, swine and sheep                                      | ad val.   |
| Appurtenances and gear for ships                           | ad val.   |
| Sailing vessels or steamers of any tonnage                 | ad val.   |
| Wine   | ad val.   |
| Beer   | ad val.   |

† For surtax on foreign mineral and medicinal waters, see tariff of Portuguese Congo.

## TRANSSHIPMENT DUES.

| ARTICLES.  | Tare Rates.   |
|--|---|
| Sugar  | Barrels, casks and cases 15   |
| Tea  | In cases, single 30   |
| Tea  | In cases, lined (double), or protected in any way 40                    |
| Salted meat and fish   | Barrels or tubs 25  |
| Not in brine   | Barrels or tubs 25  |
| Cereals & dried pulses, in the grain   | Bags and sacks 1-5  |
| Flour  | In tins 1-5   |
| Salad and other oils   | In wooden vessels 10  |
| Liquids: "Beer"  | Barrels 25  |
| Others   | Glass bottles 15  |
| Butter, lard and grease  | Wicker covered bottles 18   |
| Metals, worked   | Wooden receptacles 18   |
| All other merchandise not specified, and the foregoing merchandise imported in wrapping other than those specified above | Barrels 20  |
|  | Tubs and pots 30  |
|  | Barrels, casks and cases 40   |
|  | Cases, lined or covered with zinc 12                                    |
|  | Baskets, panniers, hampers, tubs, wooden baskets and crates 6           |
|  | Tins 19   |
|  | Packs, packages, bundles, flag baskets and hales, with cut iron hoops 3 |
|  | Bales with iron hoops 6   |
|  | Bags and sacks 2  |
|  | Vessels of earthen and stone ware 40                                    |
|  | Of glass 30   |
| Merchandise in covered packages, or with double wrappings, in addition to the foregoing tare rates                       | 2   |

## MERCHANDISE NOT ADMITTED TO CUSTOMS WAREHOUSES.

Articles  
Iron acetate; concentrated acetic acid; menic acid; sulphuric, nitric and hydrochloric acids; brandy in casks or barrels; tar and pitch; alkalis, solid or in solution; alcohol; gun cotton; ammonia; tapers or esparto and the like; asphalt; benzine; bombs; bromine; carbonate of potassium; carbonate sodium; chloroform; collodion and other compounds containing ether or alcohol; coal tar; creosote; sulphur or flowers of sulphur; wood spirit or methylic alcohol; quick matches of all kinds; essences of petroleum, gasoline, and mirbane; fuses; ether rockets or fireworks; hypochlorites; tinder; sealing wax; naphtha; nitro-cellulose; nitro-glycerine; mineral oils; phosphorus matches; wicks or tapers, phosphorised; petroleum; phosphorus; picrates of potassium and ammonia; gunpowder; gunpowder in cartridges; caustic potash; potassium; resins; caustic soda; sodium; turpentine; varnish in tins or barrels; celluloid.

| No. | ARTICLES.                                 | Rate of Duty.   |
|-----|---|-----------------|
|     |   | Milreis.        |
| 3   | Brass, in wire or tubes                   | ad val.         |
| 4   | Alcaia nuts                               | 3%              |
| 5   | Cartridges                                | 5%              |
| 6   | Beer                                      | Decalitre 0-100 |
| 7   | Sun shades of all kinds                   | ad val. 10%     |
| 8   | Leather belts                             | 5%              |
| 9   | Beads                                     | kilog. 0-060    |
| 10  | Katir picks and hoes                      | each 0-030      |
| 11  | Mirrors                                   | ad val. 5%      |
| 12  | Worn uniforms and clothes                 | kilog. 0-050    |
| 13  | Wooden trunks                             | ad val. 5%      |
| 14  | Opium                                     | kilog. 1-900    |
| 15  | Unbleached cotton tissues                 | ad val. 0-030   |
| 16  | Dye                                       | ad val. 0-030   |
| 17  | Pure silk tissues in the piece or made up | ad val. 0-100   |
| 18  | Common wines in casks, foreign            | Decalitre 0-100 |
| 19  | " " bottles                               | 0-100           |

| ARTICLES.                                | Per Cent. |
|--|-----------|
| Fish, dried and salted                   | 5         |
| Foreign preserves and pickles            | 6         |
| Paints and oils for painting             | 8         |
| Any other products                       | 10        |
| Linen, woollen and cotton textiles       | 10        |
| Salt                                     | 10        |
| Swords, including those named "Makassar" | 20        |
| Silver, worked                           | 20        |
| Cotton textiles, mixed with silk         | 25        |
| Foreign wines                            | 30        |
| Gold, worked in plates, bars             | 30        |
| Ivory                                    | 30        |
| Alcohol                                  | 30        |
| Liquors                                  | 30        |
| Beer                                     | 30        |
| Silk                                     | 50        |

| ARTICLES.  | Per Cent. |
|--|-----------|
| Treasure stones .....  | 50        |
| Brandy .....   | 50        |
| Cognac and whiskey .....   | 50        |
| Gin .....  | 50        |
| Rifles—guns .....  | 80        |
| Gunpowder .....  | 80        |
| Opium .....  | 80        |
| Tobacco shall pay the rates of duty as laid down in the Decree of December 1, 1887. Coffee in grain, per each "picul," or 62 kilogrammes, 2,520 reis (11s. 2-3d.). | 80        |

The following articles are free from duty:—Agricultural implements; luggage (wearing apparel and personal effects); plates of glass for windows and frames; coal; iron buildings either for dwelling-houses or for any industrial manufacturing or agricultural purposes, or for any other Colonial improvements; tools for the mechanical professions or agriculture; filters, instruments, tools, apparatus, cases, utensils and any other necessary articles for any trades or professions, if cleared by the

artisans themselves or by any trading associations; musical books and instruments; books on literature and science; geographical maps and charts; machinery, either complete or in separate pieces for any agricultural or industrial purposes and accessories for the same; waggons, trucks, and rails, and the necessary material for fixing and working the same; wooden sleepers (when of national origin), but liable to the tariff rates if imported from abroad; building materials, including doors, windows, beams, rafters, laths, planks and other pieces of wood for building purposes; tiles, marble, paving-bricks, bricks, roof-tiles, lime and cement, zinc-plates and felt for covering of roofs, if cleared by builders themselves; mineral waters; paper for covering walls; plants and seed; fish and any shell-fish; relics, images and other articles for Catholic worship; ship; nets and other fishing apparatus and tackle; sackings of coarse cloth or cotton, or others, for instance, "Gumes" for the conveyance of articles of merchandise; tubing or pipes of iron, lead, zinc, and earthenware and cement, vinegar of Portuguese origin either from continental Portugal or from the adjacent islands.

## PORTUGUESE INDIA

Customs Tariff in force from 1st January, 1897.

### TARIFF A.—IMPORT DUTIES.

| CLASSIFICATION.  | RATES OF DUTY.     |
|--|--------------------|
|  | Rs. an. pic.       |
| Tar, pitch, coal tar .....   | Seer 0 0 1½        |
| Animals, &c. living: Asses .....   | Each 0 4 0         |
| Goats .....  | " 0 1 6            |
| Horses .....   | " 2 8 0            |
| Sheep .....  | " 0 1 6            |
| Pigs .....   | " 0 4 0            |
| Cattle .....   | " 0 4 0            |
| Turkeys .....  | Dozen 1 0 0        |
| Fowls and ducks .....  | " 0 8 0            |
| Arms, ammunition and military stores: *  |                    |
| Guns, smooth bore, not breech-loading .....  | Each 5 0 0         |
| Barrels for the same, single or double .....   | " 2 8 0            |
| Guns, breech-loading, rifled or not .....  | " 12 0 0           |
| Barrels for the same, single or double .....   | " 6 0 0            |
| Pistols and revolvers .....  | " 2 0 0            |
| Barrels for the same .....   | " 1 0 0            |
| Cylinders for chambers of revolvers .....  | " 0 3 0            |
| All other appurtenances of fire-arms, side-arms (swords, rapiers) and articles not specified .....   | to % ad val.       |
| Gunpowder, ordinary .....  | Lb. 0 1 0          |
| Do. sporting .....   | " 0 2 6            |
| Note 1.—Appurtenances of fire-arms packed in the same cases with the arms themselves are free of duty.   |                    |
| Note 2.—Side-arms forming part of the equipment of a functionary having the right to use civil or military uniform, and a revolver or pair of pistols carried by a military or political official are also free. |                    |
| Miscellaneous manufactured articles:   |                    |
| Needles, pins, hooks and eyes, hair-pins, cigar holders, pipes, combs .....  | Seer 0 6 0         |
| Articles for personal adornment, breast-pins, rings, ear-rings, watch-chains, bracelets and similar articles (except those of precious metal), buttons (except of precious metal) and toys .....                 | Seer 0 12 0        |
| Beverages:   |                    |
| Beer, cider and other beverages not specified .....  | Gal. 0 6 0         |
| Spirits, rendered unfit for drinking by any efficacious and permanent method, for use in industries and manufactures, or for chemical purposes .....   | 5% ad val.         |
| All other spirits or strong waters .....   | Proof gallon 6 0 0 |
| Aromatic spirits or perfumed essences and Cologne water in cases or bottles or in any other receptacles .....  | Gallon 8 0 0       |
| Liqueurs .....   | " 6 0 0            |
| Champagne and other sparkling wines .....  | " 2 8 0            |
| Portuguese wines of any quality .....  | " 0 6 0            |
| All other wines not specified .....  | " 1 0 0            |
| Walking canes, plain .....   | Each 0 1 0         |
| Do. ornamented .....   | " 0 2 0            |
| Ordage of cocoa fibre or hemp .....  | Cwt. 0 1 0         |
| Coffee, in the husk .....  | Seer 0 0 9         |
| Do. not in the husk .....  | " 0 1 0            |
| Lime .....   | 6% ad val.         |
| Boots and shoes not otherwise mentioned .....  | Pair 1 0 0         |
| Do. for children, not measuring more than 6 inches in length .....   | " 0 6 0            |
| Boots and shoes for native wear (ordinary), house shoes and slippers of wool, common slippers, sandals .....   | Pair 0 2 0         |
| Mats and matting of cocoa fibre and similar materials .....  | Seer 0 0 1½        |
| Tea, green .....   | " 0 5 6            |
| " black .....  | " 0 5 3            |

\* The use and carriage of arms is subject to the special regulations which the Governor-General of India is authorised to issue.

### CLASSIFICATION.

|  | RATES OF DUTY. |
|--|----------------|
|  | Rs. an. pic.   |
| Hats for men's wear:   |                |
| With nap of silk or beaver, of fine Italian straw (Leghorn), opera hats whether of silk or not .....   | Each 1 0 0     |
| Of common straw, caps (not of silk or velvet) .....  | " 0 2 0        |
| Other kinds .....  | " 0 4 0        |
| Cement .....   | 6% ad val.     |
| Cocoa nuts .....   | Thousand 0 8 0 |
| Beads .....  | Seer 1 0 0     |
| Coprah .....   | Cwt. 1 0 0     |
| Real coral .....   | 5% ad val.     |
| Cork and articles made thereof:  |                |
| Corks for bottles .....  | Gross 0 1 6    |
| " for small flasks .....   | " 0 0 9        |
| All other manufactures of cork .....   | 14% ad val.    |
| Drugs and medicines:   |                |
| Aloes, black .....   | Cwt. 0 9 0     |
| " Socotra .....  | " 1 4 0        |
| Assafoetida .....  | " 3 8 0        |
| " common .....   | " 0 9 0        |
| Camphor, refined .....   | " 2 12 3       |
| " unrefined .....  | " 2 4 0        |
| Salep .....  | " 4 8 0        |
| Senna leaves .....   | " 0 3 6        |
| All other kinds not specified, including opium and drugs and medicines containing spirit in any proportion, but excluding quinine which is free .....  | 5% ad val.     |
| Vessels in whatever condition or for whatever use, except steam vessels and vessels constructed of one particular kind of wood .....   | 3% ad val.     |
| Spices: Aniseed .....  | Seer 0 0 6     |
| Areca .....  | Maud 0 8 0     |
| Do. in the shell .....   | " 0 4 0        |
| Cinnamon .....   | Seer 0 0 9     |
| Cloves .....   | " 0 0 9        |
| Ginger .....   | " 0 0 6        |
| Nutmegs .....  | " 0 2 0        |
| Do. in the shell .....   | " 0 1 0        |
| Mace .....   | " 0 1 0        |
| Pimento .....  | Maud 0 6 0     |
| Pepper, white or black .....   | Seer 0 0 6     |
| All other kinds .....  | " 0 0 6        |
| Mats, fine .....   | " 0 0 6        |
| Do. common .....   | " 0 0 0½       |
| Fireworks .....  | " 0 0 8        |
| Articles of food: Rice not in the husk, berries, grain, millet, wheat, pulse of all kinds except sesamum which is free .....   | Candil 0 5 0   |
| Rice in the husk .....   | " 0 2 6        |
| Sugar: Refined or crystallised .....   | Seer 0 0 7½    |
| Unrefined .....  | " 0 0 6        |
| Potatoes, tubers, not otherwise specified .....  | " 0 0 6        |
| Flour, tapioca, sago, Indian butter boiled or not ("lentim"), ship biscuits, almonds, raisins, dates .....   | Seer 0 0 9     |
| Butter (other than Indian), cheese, lard, bacon, prepared meats of all kinds, preserves of all kinds, sweets (dry or liquid), dried fruits (other than raisins and dates), sweet and other biscuits, alimentary pastes, salt fish, and all other alimentary products ..... | Seer 0 2 0     |
| Syrup, sugar-cane .....  | " 0 0 4½       |
| Do., cocoa-nut .....   | " 0 1 0        |
| Honey and molasses .....   | " 0 0 3        |
| Sunshades of wool, the stick or ribs not being longer than two spans .....   | Each 0 4 0     |
| Do. of cotton .....  | " 0 2 0        |
| Musical Instruments: Pianos or organs .....  | 8% ad val.     |
| Other kinds .....  | 10% ad val.    |
| Kerosene .....   | Gallon 0 1 0   |
| Firewood .....   | Ton 1 14 0     |

| CLASSIFICATION.  | RATES OF DUTY.<br>Rs. an. pie. | CLASSIFICATION.  | RATES OF DUTY.<br>Rs. an. pie. |
|--|--------------------------------|--|--------------------------------|
| Sewing thread : On cards containing 100 yds. each, and so in proportion for more or less.....Gross   | 0 1 0                          | B. Tissues of wool in the piece or in made-up articles :   |                                |
| On reels .....   | 1 0 0                          | a. Cloths, casimirs, lastings, shawls of pure wool .....   | 1 3 0                          |
| Sail cloth and canvas of linen or cotton for ships' sails, also articles of cordage whether made up or not, Seer   | 0 1 0                          | b. Merinos, light tissues, alpacas, flannels, lace, knitted tissues and hosiery damasks, velvets, and other tissues of pure wool not specified, of whatever kind or quality .....  | 1 2 0                          |
| Earthen and china ware, &c. :  |                                | C. Tissues of linen of whatever kind or quality, in the piece or in made-up articles .....   | 0 8 5                          |
| Porcelain .....  | 0 2 0                          | a. Hessians, sail-cloth, and coarse packing cloth of flax or similar materials .....   | 0 1 0                          |
| China ware and fine stone ware .....   | 0 0 6                          | D. Tissues of cotton, in the piece or in made-up articles :  |                                |
| Other kinds not specified .....  | 0 0 3                          | a. Collars and cuffs .....   | 2 4 0                          |
| Wood and timber : Rough hewn .....   | 1 1 6                          | b. Lace, drills, velvety tissues (plushes, velveteens, velvets), damasks, satinettes, bordered counterpanes, fine net, bobbinet, crape .....   | 0 6 0                          |
| Boards of a thickness of less than 2 inches ..Yard   | 0 0 3                          | c. Serge, unbleached, "elephants," calico, "setine-locks" and tissues for lining .....   | 0 4 0                          |
| Do. do. of 2 inches and upwards .....  | 0 0 6                          | d. Cloths for females, "rumales," "pudvens," not bordered with silk, "travates" .....  | 0 3 3                          |
| Beams, large or small, rafters, and posts .....  | 0 0 7½                         | e. Cloths for females and "zoddes" bordered with silk or with silk and galloon .....   | 14% ad val.                    |
| Shingles .....   | 0 0 3                          | f. All other tissues not specified .....   | 0 5 0                          |
| Rods and poles .....   | 0 0 6                          | Tiles .....  | 0 3 0                          |
| Wood for ships' masts .....  | ½ ad val.                      | Bricks .....   | 0 6 0                          |
| Manufactures of wood .....   | 14% ad val.                    | Colours in powder, except those mentioned in the free list .....   | 0 0 3                          |
| Metals : A. Precious metals (gold, silver, platinum) :   |                                | Colours prepared in any manner; writing ink; varnishes .....   | 0 0 6                          |
| a. In bars or dust, old broken articles, or in leaf for gilding or silvering .....   | Free                           | Carriages and vehicles for the carriage of passengers ..10% ad val.  |                                |
| b. Wares of precious metals .....  | 10% ad val.                    | Candles of all kinds; white wax .....  | 0 1 6                          |
| c. Do. set with precious stones, pearls or seed pearls ..2% ad val.  |                                | Glass : Looking glasses up to 16 ins. square .....   | 0 1 0                          |
| B. Copper (pure), brass, bronze, and similar alloys :  |                                | Do., from 16 to 64 ins. square .....   | 0 6 0                          |
| a. Cast, hammered, or rolled (bars, plates, sheets, rods, or wire), and tubes .....  | 0 0 3                          | Do., from 64 ins. square upwards, including the frames .....   | 0 3 0                          |
| b. In manufactures not otherwise specified (plain, tinued, nicked, silvered, or gilt) .....  | 0 4 0                          | Glass of any kind or quality not specified, including window glass .....   | 0 2 0                          |
| C. Lead, tin, zinc :   |                                | Artificial gems and imitation pearls .....   | 0 4 0                          |
| a. Cast or rolled (plates, bars, sheets, and wire) ..  | 0 0 1½                         | Common black or green glasswares .....   | 0 0 1½                         |
| b. In manufactures not otherwise specified (plain, varnished, silvered, or gilt) .....   | 0 1 0                          | Vinegar .....  | 0 2 0                          |
| D. Iron and steel :  |                                | Whalebone; teeth, elephants' or hippopotamus'; tortoise shell; horns; bones, hoofs, and claws of all kinds; ebony and other black woods .....  | 4% ad val.                     |
| a. Cast, hammered, or rolled (in bars, rods, hoops, angle and T-iron, in wire, or in plain, or corrugated sheets, whether coated with zinc, copper, tin or not), including chains, anchors, and grapnels .....                                       | 0 0 0½                         | All other articles not specified .....   | 14% ad val.                    |
| b. In columns, tubes, net work, railings, tanks, and other similar articles, not specially mentioned, to be used for building purposes (plain or galvanized) .....   | 0 0 3                          | Note.—Goods and merchandize of national production, and goods nationalized in Portugal and the adjacent islands, imported through the custom-houses of Portuguese India, will pay 50 per cent. of the duties fixed by the above table. The only exceptions to this are :—Portuguese wines of whatever quality, made from grapes, which will pay 6 annas per imperial gallon; and spirits and strong waters (including spirits employed in drugs and medicines); aromatic spirits, liquors, beer, and salt, which will pay as above provided for. |                                |
| c. Locks, bolts, latches, hinges, door-handles, ornaments, and other small articles for use in buildings; utensils, with or without handles, and other manufactures not separately specified, plain, painted, galvanized, tinned, or enamelled ..... | 0 1 0                          | Cotton stuffs of any description and of any origin imported into Portuguese India for the purpose of being dyed or printed and afterwards re-exported will be admitted free of duty. Such stuffs must be re-exported within the space of one year from the date of importation.  |                                |
| d. Cutlery without handles, or with handles of materials not specified below .....   | 0 2 0                          | Decree of January 30, 1911.  |                                |
| Cutlery with handles of mother-of-pearl, tortoise-shell, ivory, or rhinoceros horn .....   | 0 4 0                          | Art 1.—The following goods are allowed to be re-imported free of duty through the Customs of Portuguese India :—   |                                |
| Cutlery with handles inlaid with gold or silver ..   | 0 6 0                          | (a) Cattle, carriages and other vehicles.  |                                |
| Oil-cloth .....  | 0 1 6                          | (b) Articles returning from foreign exhibitions.   |                                |
| Oils : Cocoa-nut .....   | 0 6 0                          | (c) Merchandise of any description re-imported for duty proved reasons.  |                                |
| Sesamum .....  | 0 6 0                          | (d) Goods forwarded abroad for improvement or repair.  |                                |
| Fish or linseed and other kinds not specified ..   | 0 1 3                          | Art. 2.—In order to receive the benefit of duty-free re-importation, it will be necessary that :—  |                                |
| Paper : Writing paper and envelopes, with or without printed matter .....  | 0 2 0                          | 1. The importer make an application to the chief of the Customs concerned.   |                                |
| Playing cards (in addition to the stamp) .....   | 0 4 0                          | 2. The goods re-enter through the Custom-houses of export.   |                                |
| Cardboard, pasteboard, packing paper, blotting paper, and paper for cigarettes .....   | 0 3 0                          | 3. The re-importation be effected within six months if the goods were despatched to India, and within twelve months if despatched to any other destination.  |                                |
| Printing paper .....   | Free                           | 4. They be actually re-imported by the exporters.  |                                |
| Other kinds .....  | 0 2 0                          | 5. All the characteristic marks of the goods be duly noted at the time of export to enable complete identification of same on re-entry.  |                                |
| Perfumery, such as aromatic pomades, tooth powders, aromatic vinegars, scented pastes and pastilles, Seer  | 0 3 0                          | 6. All Customs documents of the place of return shipment (duly legalised by the Portuguese consul) showing the identity of the goods, be produced.   |                                |
| Precious stones, viz., real pearls or seed pearls .....  | ½% ad val.                     | Art. 3.—Goods exported with a declaration that they are to be re-imported shall not be liable to export duties, but security must be given for the amount, which will be forfeited to the Treasury if the goods are not re-imported within the time stated in par. 3 of Art. 2 of the present Decree.  |                                |
| Phosphorus or phosphorus matches .....   | 0 4 0                          |  |                                |
| Watches and clocks : Pocket watches .....  | 10% ad val.                    |  |                                |
| Clocks and watches not otherwise specified .....   | 14% ad val.                    |  |                                |
| Sewing silks of all colours .....  | 0 3 0                          |  |                                |
| Rattans .....  | 0 3 0                          |  |                                |
| Soap .....   | 0 0 6                          |  |                                |
| Do., in tablets or balls .....   | 0 1 0                          |  |                                |
| Salt .....   | 2 8 0                          |  |                                |
| Seasons waters—soda and lemonade .....   | 0 0 6                          |  |                                |
| Mineral waters—soda and lemonade .....   | 0 0 6                          |  |                                |
| For surtax on foreign mineral and medicinal waters, see tariff of San Thomé.   |                                |  |                                |
| Tobacco : Leaf .....   | 0 1 6                          |  |                                |
| In rolls or cakes .....  | 0 5 0                          |  |                                |
| Cut .....  | 0 12 0                         |  |                                |
| Cigars .....   | 0 10 0                         |  |                                |
| Cigars made in India .....   | 0 7 0                          |  |                                |
| Snuff, Indian (so-called "de Balagata") .....  | 0 2 0                          |  |                                |
| Tissues : A. Of pure silk, in the piece or in made-up articles .....   | 5 9 6                          |  |                                |
| Do., so-called Shanghai .....  | 4 0 0                          |  |                                |



## TARIFF B.—ARTICLES EXEMPT FROM IMPORT DUTIES.

|  |   |
|--|---|
| Manure for agricultural purposes   | Cases of instruments, mathematical or surgical  |
| Staves and empty casks   | Tools, implements, machines, instruments and utensils for agricultural purposes and for industries of all kinds |
| Cotton in the pod, raw, twisted, or in wicks:                            | Fruits (fresh) and pot herbs  |
| a. Yarns of unbleached, bleached or dyed cotton of all sizes for weaving | Sesamum   |
| Cocoa fibre, raw or spun, lightly twisted                                | Scientific instruments  |
| Wagons for the carriage of merchandise and wheels for the same           | Berlin wool   |
| Tallow, crude or cleaned   | Alkalis: Soda ash   |
| Wax, crude or prepared in casks, not white                               | Soda crystals   |
| Isinglass and gluc   | Potash of commerce  |
| Dyes and colours:  | Shells and stuffed animals for museums  |
| Vegetable—   | Domestic birds (fowls &c.) at Diu   |
| "Ardus"  | Pulse and berries   |
| Pomegranate rind   | Milk  |
| Cussonia   | Firewood, at Diu  |
| Dhauri leaves  | Flax and hemp, raw  |
| Indigo   | Books, maps, music, prints, lithographs, or manuscripts, stitched or bound, globes, terrestrial or celestial    |
| "Ludar"  | Indian butter ("lonin") at Diu  |
| (all nuts of all qualities   | Machines, including sewing machines   |
| "Naquecor"   | Railway material: Carriages   |
| "Parvas" or "paduas"   | Rails   |
| Madder (maunjeet) of all qualities                                       | Machinery   |
| Saranguai root   | Sleepers  |
| Sapan or Brazil wood   | Other, not specified  |
| Aniline colours (magenta and roseine)                                    | Gold and silver coin of any nationality, and copper coin from British India                                     |
| "Tumolputar"   | Gold in nuggets, bars, fragments, or dust; also in leaf for gilding   |
| Orcibilla  | Eggs  |
| Mineral: (Green copperas (sulphate of iron)                              | Paper for printing  |
| Blue copperas (sulphate of copper)                                       | Stones for masonry, in the rough or cut; millstones   |
| Alum stone (sulphate of alumina and potash)                              | Oil-cake (residue of almonds, cocoa nuts, and oleaginous seeds after the oil has been extracted)                |
| Animal: Cochineal  |   |
| Steam vessels  |   |
| Vessels constructed of one particular kind of wood ("tonas calmadias")   |   |

|   |   |
|---|---|
| Platina, in the rough, or in fragments, bars, or powder; also in leaf for silvering | Bags and sacks of all kinds   |
| Silver, in the rough, or in fragments, bars, or powder; also in leaf for silvering  | Seeds for agriculture   |
| Presses, lithographic and typographic   | Oleaginous seeds  |
| Cocoa and mango shoots for planting   | Sulphate of quinine   |
|   | Printing and lithographic ink   |
|   | Printing type   |
|   | Meat, fresh   |
|   | Husks, cotton seed, and all other products for use as food for cattle |

## TARIFF C.—DUTIES TO BE LEVIED ON EXPORTS AT ALL THE CUSTOM-HOUSES IN PORTUGUESE INDIA WITH THE EXCEPTION OF THOSE THAT AT MORNUGAO.

| CLASSIFICATION.   | Rates of Duty. | Rs. an. pie. |
|---|----------------|--------------|
| Areca .....   | Cwt.           | 0 0 1½       |
| Birds, viz.: Turkeys and geese .....  | Dozen          | 0 6 0        |
| Ducks .....   | "              | 0 3 0        |
| Bambos .....  | Hundred        | 0 2 0        |
| Lime .....  | "              | 5 % ad val.  |
| Potatoes (at the coast Custom-houses only) .....  | Cwt.           | 0 0 3        |
| "Xembi" and "Moyeta" bark .....   | 100 bundles    | 0 0 6        |
| Chestnuts "de café" in the shell .....  | Cwt.           | 0 1 6        |
| Chestnuts, without the shell .....  | "              | 0 3 0        |
| Cocoa nuts .....  | Thousand       | 0 1 0        |
| Coprah (at the land frontier only) .....  | Maud           | 0 0 6        |
| Firewood "lotingues," "patingas" .....  | Ton            | 1 8 0        |
| Wood of all kinds (other than in furniture and utensils, which are free) .....          | Ton            | 1 1 6        |
| Firewood and wood (other than in furniture and utensils, which are free) at Damão ..... | Candil         | 0 3 0        |
| Palm leaves .....   | Hundred        | 0 0 1½       |
| Fish, dried, not salted—Diu .....   | Cwt.           | 0 0 3        |
| All other articles not specified .....  | "              | Free         |

Decree of May 19, 1909, prohibiting the importation and sale of cocaine.

The importation and sale of cocaine is prohibited in the State of India, except for the use of apothecaries and for medicinal purposes, and in a total quantity of 2 kilogrammes per year, allottable in accordance with regulations issued by the Governor-General.

The exportation is prohibited by sea or land of the skins or feathers of undomesticated birds, with the exception of ostrich feathers, and skins and feathers exported *bona fide* as natural history specimens.

## ROUMANIA

The correctness of the information given in the following Tariff cannot be assured.

## INDEX TO PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

|                                  | Nos.     |                              | Nos.     |                                 | Nos.     |                                 | Nos.          |
|----------------------------------|----------|------------------------------|----------|---------------------------------|----------|---------------------------------|---------------|
| Accumulators (electric) ..       | 747      | Bones and hoofs ..           | 132      | Chicory, roots of ..            | 208      | Electric apparatus for tele-    | 105.          |
| Acid, acetic ..                  | 783      | Books ..                     | 436-443  | Chocolate ..                    | 256      | Graphic &c. ..                  | 719           |
| " carbonic (liquid) ..           | 778      | Boots and shoes ..           | 75-80    | Cider ..                        | 252      | " batteries ..                  | 749           |
| " citric ..                      | 779      | Boring instruments ..        | 644      | Clocks ..                       | 758, 759 | " lamps, incandescent ..        | 757           |
| " nitric ..                      | 776      | Bottles, glass ..            | 541, 542 | Cloth, bookbinders' ..          | 411      | Electrical purposes, cables for | 750           |
| " sulphuric ..                   | 775      | " .. engraved ..             | 546      | Clothing (made-up articles) ..  | 384      | " insulated ..                  | 750           |
| Acids, mineral ..                | 780      | Braces ..                    | 392      | Coal, coke &c. ..               | 579      | " wire for                      | 750           |
| " organic ..                     | 781      | Brass ..                     | 682      | Cocoa ..                        | 253      | Embroideries ..                 | 382           |
| Agricultural implements ..       | 641, 642 | Bricks, tiles &c. ..         | 630, 621 | Coffee ..                       | 249      | Emery cloth ..                  | 108           |
| " machines ..                    | 743      | Briquettes of coal ..        | 580      | " substitutes ..                | 252      | " paper ..                      | 743           |
| Aluminium ..                     | 672      | Bronze ..                    | 682      | " ..                            | 725, 732 | Engines, portable ..            | 450           |
| " wares of ..                    | 674, 675 | Brushes, hair ..             | 126      | Collars, cuffs &c. ..           | 390      | " steam, gas &c. ..             | 735           |
| " wire ..                        | 673      | " .. vegetable fibre ..      | 204      | Colors and varnishes ..         | 829-847  | Engravings ..                   | 446           |
| Amber ..                         | 575-577  | Butter ..                    | 25       | Colors, aniline ..              | 837      | Envelopes, paper ..             | 430           |
| Ammonia ..                       | 785      | Buttons, metal (not iron) .. | 718      | " artists ..                    | 838      | Explosives (prohibited) ..      | 450           |
| Animals (live) ..                | 115      | " silver gilt ..             | 719      | " (upper ..                     | 682, 683 | " Fans ..                       | 494           |
| Antimony, compounds of ..        | 797      | Cabinet-makers' wares ..     | 289-294  | " articles of ..                | 688, 696 | Fats, animal ..                 | 52            |
| " ..                             | 614      | Candles, paraffin ..         | 571      | " pipes of ..                   | 686, 687 | " non-edible ..                 | 52            |
| Apparatus, photographic ..       | 561      | " .. stearine ..             | 146      | " sulphate of ..                | 787      | Feathers ..                     | 147           |
| Arc lamps (voltaic) ..           | 748      | Caoutchouc ..                | 455-457  | " wire ..                       | 684, 685 | " .. ornamental ..              | 148           |
| Asbestos, articles of ..         | 511, 512 | " .. articles of ..          | 450-463  | Coprah ..                       | 242      | " felt, articles of ..          | 123           |
| Asphalt ..                       | 563, 564 | " ..                         | 464-465  | Cordage and twine of hemp ..    | 312      | " roofing material ..           | 124           |
| Automobiles and parts ..         | 752, 753 | " ..                         | 423      | " .. of jute 343, 346 ..        | 312      | Files and rasps ..              | 645, 646      |
| " ..                             | 608, 609 | " .. wares of ..             | 430      | Cork ..                         | 310, 311 | Firearms ..                     | 655           |
| " ..                             | 20       | " .. of wool ..              | 108      | " .. wares of ..                | 312      | Firebricks ..                   | 520           |
| Basketwork ..                    | 305-308  | Carriages ..                 | 755      | " ..                            | 396, 397 | Fireworks ..                    | 854           |
| Beds, buttons &c. (porcelain) .. | 531      | " .. springs for ..          | 610      | Cotton, raw ..                  | 320      | " fish, fresh ..                | 28-34         |
| " .. (glass) ..                  | 548      | Cartridges ..                | 851, 852 | " .. carded or waste for ..     | 321      | " .. salted &c. ..              | 36-45         |
| " .. and sangles, metal ..       | 708      | Casks ..                     | 280      | " .. machines ..                | 321      | Flowers, artificial ..          | 394           |
| " .. silver ..                   | 710      | Caustic soda ..              | 784      | Cranicles, retorts &c. ..       | 624      | " ..                            | 202           |
| " .. gilt or gold ..             | 711, 712 | Cavlar ..                    | 46, 47   | Cutlery ..                      | 651      | Fruits, fresh ..                | 234, 235      |
| Bedsteads &c. iron ..            | 612      | Celloidin ..                 | 452, 453 | Dates ..                        | 238      | " .. dried ..                   | 237-238       |
| Bier ..                          | 226, 227 | " .. articles of ..          | 454      | Dyeing and tanning materials .. | 267-269  | Furniture ..                    | 290-292       |
| Bulking, leather ..              | 68       | Cellulose ..                 | 420      | Dynamite (prohibited) ..        | 850      | " .. iron ..                    | 612           |
| Bicycles ..                      | 754      | Cement, Portland ..          | 515      | " ..                            | 745      | " ..                            | 82-81         |
| Bicucite ..                      | 185      | " .. articles of ..          | 516, 517 | " ..                            | 745      | Game ..                         | 18            |
| " .. fine ..                     | 190      | Cereals ..                   | 169-181  | " ..                            | 745      | Gas engines ..                  | 735           |
| Bite, &c. for harness ..         | 638, 639 | Cerresine ..                 | 670      | " ..                            | 745      | Glass ..                        | 552           |
| Blacking, shoe ..                | 839      | Charcoal ..                  | 272      | Earthenware ..                  | 520-522  | " articles of ..                | 544, 545, 548 |
| Boilers &c. ..                   | 617      | Chicore ..                   | 27       | Eggs ..                         | 50       | " optical and watch ..          | 558           |
| Bolts, screws &c. ..             | 618, 614 | Chemical products ..         | 773-810  |                                 |          | " .. plate ..                   | 553-558       |

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| Glass, window                         | 533, 534, 556 | Line, hydraulic &c       | 513      | Perfumery                       | 827, 828      | Sugar                       | 237-262  |
| " ware                                | 547           | Litharge                 | 785      | Petroleum                       | 565, 666      | Sulphur                     | 733      |
| Gloves                                | 773           | Locks                    | 637      | Pharmaceutical preparations     | 820-824       | Sweetmeats                  | 539      |
| Glycerine                             | 701           | Machine tools            | 738      | Phosphates, chemical            | 810           | Syrups &c. (glass)          | 539      |
| Gold                                  | 701           | Machinery, textile       | 738      | Phosphorus                      | 794           | Tannin &c.                  | 268      |
| " articles of                         | 706           | Machines and apparatus   | 744      | Pianos                          | 769           | Tar, vegetable              | 465      |
| " threads of                          | 706           | " copying                | 741      | Picks                           | 769           | " mineral                   | 568      |
| Goloshes                              | 461           | " printing               | 740      | Pickles                         | 203           | "                           | 207      |
| Greases, industrial                   | 52, 53        | " sewing                 | 742      | Pins                            | 657           | Thread, cotton              | 339, 340 |
| Guns, natural                         | 472, 473      | " paper                  | 739      | Pipes, drain                    | 820           | Tiles, encaustic            | 574      |
| " in bottles, &c                      | 473           | Marble                   | 495-500  | " iron, rolled                  | 602-604       | "                           | 668      |
| Gunpowder (prohibited)                | 129           | " articles of            | 501, 602 | " sheet iron                    | 615, 617      | " wares of                  | 639-671  |
| Gypsum, wares of                      | 518, 519      | Margarine                | 26       | Plates, photographic            | 554           | " plates                    | 591      |
| Hair                                  | 125           | Matches                  | 849      | " cinematograph                 | 555           | Tissues, cotton             | 358, 365 |
| " human                               | 127, 128      | Meat, butchers'          | 16       | " zincographic                  | 665           | " hemp                      | 352-367  |
| Hams                                  | 17            | " extract                | 20       | Playing cards (prohibited)      | 447           | " jute                      | 350, 351 |
| Harness                               | 120, 121      | " preserved              | 20       | Plushes, cotton                 | 396, 397      | " silk                      | 159-163  |
| Hats, felt                            | 69            | " salted                 | 20       | " heap                          | 357           | " woollen                   | 100-109  |
| " (men's), silk                       | 385           | Medical products         | 811-824  | Polish, boot and shoe           | 574           | Tobacco (prohibited)        | 205      |
| " ladies'                             | 386           | Medicines, patent        | 824      | Porcelain                       | 526, 527      | Tools, wooden               | 298      |
| " straw work for                      | 308           | Meerschmum               | 509, 510 | Potatoes                        | 195           | " Toys                      | 760-772  |
| " straw, &c.                          | 314-317       | Mercury                  | 796      | Pottery                         | 522           | Trees, wood, &c. and tannin | 264-282  |
| " ladies' straw, trimmed              | 318           | Metals, copper &c. raw   | 583      | Projectiles of war (prohibited) | 853           | Trawlings, textile          | 376      |
| Hemp                                  | 39            | " of powder              | 702      | Pumps and ventilators           | 846           | " metal                     | 713, 714 |
| Hides, raw                            | 519           | " threads                | 703, 704 | Quinine                         | 816           | " silver                    | 715, 716 |
| " tanned                              | 61-67         | Mica                     | 492, 493 | Railway wagons                  | 751a          | " gold                      | 717      |
| Honey                                 | 51            | " articles of            | 494      | " carriages                     | 751 b and c   | Tulles, common              | 386      |
| Hops                                  | 206           | Milk                     | 23       | " Ribbons                       | 374, 375      | " fine                      | 387      |
| Hosiery, general                      | 377-380       | Millstones               | 488      | " Rice                          | 177-179       | Tunery                      | 295-297  |
| " silk                                | 380           | Mineral waters           | 164      | " Rosin                         | 489, 471      | Turpentine                  | 466, 467 |
| " woolen                              | 110           | Mirrors                  | 550-553  | Sacharini (prohibited)          | 808           | Type, printers'             | 662      |
| India rubber                          | 455-458       | Motor cycles and parts   | 752, 753 | Saddlery                        | 807           | Umbrellas                   | 400-403  |
| " articles of                         | 459-463       | Musical boxes            | 763      | Safes, iron                     | 622           | Varnishes                   | 846, 847 |
| Indigo                                | 835           | " instruments            | 765-768  | Salt, rock and sea (prohibited) | 482           | Vaseline                    | 375      |
| Ink, printing                         | 840           | Muslin, book             | 365      | Sand for glass                  | 433b          | Vessels for inland waters   | 757      |
| " writing                             | 841           | Mustard                  | 835      | Saws                            | 645, 650      | " on the Danube             | 756      |
| Instruments for chemistry and physics | 561           | Nails, iron              | 636      | Scissors                        | 651           | Vinegar                     | 230      |
| " optical                             | 561           | " for boots              | 636      | Screws                          | 613, 611      | Waistings, cotton           | 322      |
| " surgical                            | 562           | Needles                  | 658      | Seeds                           | 214           | Watches                     | 760      |
| Insulators                            | 529           | Nickel                   | 676      | Ships, sea-going                | 755           | " works for                 | 701, 702 |
| Iron, raw, cast &c                    | 582-586       | " wares of               | 678-681  | Side arms                       | 653, 651      | Waterproof cloth            | 36       |
| " rails                               | 587           | " wire                   | 677      | Silk, raw                       | 132           | Wax (bees')                 | 409      |
| " rolled                              | 588, 589      | Nuts                     | 241, 242 | " Sawed                         | 132           | Wax, articles of            | 57       |
| " plates and sheets of                | 590-594       | Oils, olive              | 222, 223 | " Ribbons                       | 165           | " vegetable                 | 475      |
| " articles of                         | 596-601       | " mineral                | 222      | Silver                          | 697           | Wax, sealing                | 478      |
| " rolled                              | 602-607       | " vegetable              | 271      | " threads of                    | 705, 706      | Wines                       | 238      |
| " art wares of                        | 640           | " and essences           | 225      | " wares                         | 698, 699      | " sparkling                 | 239      |
| Isinglass                             | 49            | Oil-cloth                | 410      | Slates, roofing                 | 487           | Wire, iron twisted          | 623-628  |
| Ivory, articles of                    | 337           | Oniments and salves      | 216, 247 | " polished                      | 490, 491      | " fencing, barbed           | 630      |
| Jewellery, common metal               | 720, 721      | Olives                   | 216, 247 | Soaps, ordinary                 | 143           | " springs for furniture     | 631      |
| " imitation                           | 720, 721      | Opac glasses             | 560      | " toilet                        | 144           | " gauze, iron               | 633      |
| " gilt                                | 723           | Opium                    | 470      | "-pade, &c. iron                | 648           | Wood, building              | 278      |
| " gold                                | 724           | Ores, mineral            | 578      | Spectacles                      | 559           | " carts                     | 280      |
| " silver                              | 722           | Oxers                    | 765      | Spirits                         | 224, 225, 231 | " carriages                 | 280      |
| Jute                                  | 722           | Oxides, mineral          | 302      | Sponges                         | 141           | " casks                     | 282      |
| Kaolin and other earths               | 483           | Paper                    | 182      | Starch                          | 182           | Wool, artificial            | 91       |
| Lace                                  | 381           | " cigarette (prohibited) | 435      | Stearine                        | 145           | " waste of                  | 91       |
| Lamp black                            | 331           | " hangings               | 427      | Steel, crucible                 | 595           | Wools and hair              | 88-90    |
| " wicks                               | 373           | " packing                | 424, 425 | " soft                          | 586           | Yarns, cotton               | 333-338  |
| Lamps, electric                       | 749           | " wares of               | 430, 431 | Stones, common                  | 484, 485      | Yarns, hemp                 | 328-332  |
| Lead                                  | 659           | Paper maché, articles of | 433, 434 | " building                      | 486           | " jute, &c.                 | 334-337  |
| " articles of                         | 660, 661      | Parcelling               | 369      | " lithographic                  | 487           | " silk                      | 153      |
| Leather, kid                          | 64            | Peasboard                | 423      | " for jewellery                 | 506           | " wool                      | 93-98    |
| " manufactures of                     | 68-74         | Pencils                  | 842-844  | " precious and imitation        | 507, 508      | Yeast                       | 233      |
| " wares                               | 71            | Pens, writing            | 656      | Stoves, iron (household &c.)    | 618-620       | Zinc                        | 665, 667 |
|                                       |               | Pepper, black and white  | 244      |                                 |               |                             |          |

**MONEY, WEIGHTS & MEASURES.**—The monetary unit of Roumania is the leu of 100 centimes or bani. For weights and measures this country has adopted the metrical system. Commercial language: French is mainly used.

The duties as fixed by the commercial treaties concluded with the United Kingdom, Austria-Hungary, Belgium, France and Italy, are indicated in the conventional Tariff column of duties by the letters "U, K," "A," "B," "F," and "I" respectively and also the notes relating thereto. The words printed in *italics* are those which were added by the treaty between Roumania and Germany. The advantage of all concessions which Roumania may accord to other countries, as well as the concessions already made to those above mentioned, will be extended to the United Kingdom in virtue of the most-favoured-nation clause in the Anglo-Roumanian treaty of October 30, 1905.

Products of countries with which no commercial conventions can be concluded except by their levying differential rates on Roumanian goods, shall be liable, on importation into Roumania, to a surtax of 50% on the duties fixed in the general tariff; duty free articles shall be subject to a duty of 30% *ad valorem*. Should the said countries apply duties amounting to prohibition, the Government, after duly taking into consideration the economic and manufacturing interests of the country, may in case the Legislature decides that it is not expedient, and subject to subsequent ratification by them, increase as they think fit, up to prohibition, the duties affecting all or any part of the goods or products originating from, or nationalized in, those countries. When, for various reasons, said countries do not allow any product of Roumanian origin to cross their territory in transit, the transit of all products of such countries shall be prohibited to Roumania.

*Note*.—Goods which in the present tariff are followed by an asterisk \* are dutiable *on gross weight*. For goods dutiable on legal net weight and on real net weight, and also those liable to the 5% tax, together with the tare allowances and Law relating thereto, see end of Tariff.

For special rates applicable to Turkey see end of Tariff.

*o.s.m.* = not specially mentioned.

*Note*.—By a recent Roumanian Decree-Law, the general Customs Law, the Customs Tariff Law, and the Law on the marking of the precious metals, now in force in Roumania, are extended so as to be applicable in Transylvania, the Bukovina, the Banat, and the other Territories united to Roumania.

**(IMPORT DUTIES (In Force March 1, 1906).**  
*Note*.—From 15th May, 1913, imports of merchandise, except articles of luxury, were not to be subject to any formalities beyond those relating to Customs, &c. which were in force before the war. An additional *ad valorem* tax of 2 per cent. is, however, imposed on all goods arriving in the country.

| Nos.  | GOODS.   |       | General | Conventional |
|---|--|-------|---------|--------------|
|   |  |       | Let. b. | Tariff.      |
| 1 Horses:   |  |       |         |              |
|   | Stallions and geldings—  |       |         |              |
|   | a Over 5 years of age.....per head   | 25 00 | 25 00   |              |
|   | b Under 5 ".....per head   | 15 00 | 15 00   |              |
|   | Mares.....per head   | 10 00 | 10 00   |              |
|   | Stallions &c. for breeding purposes (with the consent of the Minister of Commerce) | 20 00 | 20 00   |              |
| 2 Mules and asses.....  |  | 5 00  | 5 00    |              |
| 3 Bulls and cows.....   |  | 5 00  | 5 00    |              |
| 1 Oxen.....   |  | 20 00 | 20 00   |              |
| 6 Young bulls, steers, heifers, and young buffaloes.....      |  | 4 00  | 4 00    |              |
| 7 Calves.....   |  | 3 00  | 3 00    |              |
| 8 Rams, sheep, goats, male and female, lambs and kids.....    |  | 3 00  | 3 00    |              |
| 9 Pigs and sucking pigs of any age.....per 100 kil.           |  | 6 00  | 6 00    |              |
| 10 Poultry, large and small.....per head                      |  | 0 25  | 0 25    |              |
| 11 Birds, n.s.m.....  |  | 0 20  | 0 20    |              |
| 12 Live game, furred and feathered, of all sizes.....per head |  | 0 20  | 0 20    |              |
| 13 Sporting and pet dogs.....                                 |  | 4 00  | 4 00    |              |
| 14 Hives, with live bees.....doz.                             |  | 0 20  | 0 20    |              |
| 15 Live animals o.s.m.....per head                            |  | 0 20  | 0 20    |              |

\* The export of small birds (*larks* &c.) useful for agriculture, as also the export of their feathers, is prohibited.

|   | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. | No.   | General<br>Tariff.<br>Lel. b.                                    | Conventional<br>Tariff.<br>Lel. b.                               |
|---|-------------------------------|------------------------------------|---|--|--|
| Nts.  |                               |                                    |   |  |  |
| 16 Butchers' meat, fresh . . . . .  | per 100 kil.                  | 30 00                              | 58 Ambergris . . . . .  | per kil.   | 4 00   |
| 17 Hams, not smoked or in brine . .   | 70 00                         | 30 00                              | 59 Buffalo and ox hides, calf, sheep, lamb,<br>goat, kid, horse, and pig skins, with<br>or without the hair, and all skins other<br>than furs, fresh or salted . . . . .  | per 100 kil.   | 8 00   |
| 18 Game of all kinds and poultry, dead . .  | per 100 kil.                  | 70 00                              | 60 Do. dried, or treated with ashes . .   | 4 00   | 8 00   |
| 19 Meat, salted, in brine or dried . . .  | 40 00                         | 40 00                              | 61 All kinds of tanned hides for sole leather<br>and straps . . . . .   | per 100 kil.   | 120 00   |
| 20 Meat, smoked, pork products of all<br>kinds, preserved meats and game in<br>every kind of hermetically sealed recep-<br>tacle, and hams preserved in brine . . .                                   | per 100 kil.                  | 55 00                              | 62 Buck-pieces, tanned, for sole-leather,<br>and all other hides cut from the buck<br>per 100 kil.  | 130 00   | 130 00   |
| 21 Pates of game, poultry, or of . . . . .  | per 100 kil.                  | 100 00                             | 63 Hides of large cattle ( <i>taur</i> ), tanned; so-<br>called "white" hides; young cow-<br>hides ( <i>chelein</i> ); calf-hides ( <i>aput</i> , <i>eraz</i> ),<br>for all purposes, and all tanned hides<br>of large cattle, not varnished . . . . .  | per 100 kil.   | 125 00   |
| 22 Soup and extract of meat, in tablets, or<br>any other form for consumption . . .   | per 100 kil.                  | 120 00                             | 64 Tanned sheep-skins, lamb, pig, goat and<br>kid skins, so-called chamois leather,<br>morocco, sheep-leather, in any form<br>per 100 kil.  | 140 00   | 140 00   |
| 23 Milk, fresh, boiled, sour ( <i>putina</i> ) . . .  | per 100 kil.                  | 150 00                             | Kid leather . . . . .   | —  | 129 00   |
| 24 Cream . . . . .  | 5 00                          | 5 00                               | 65 Fineskins for gloves, buckskins, vellum,<br>and patent leathers of all kinds and of<br>any colour and other skins a.s.m. . . . .   | per 100 kil.   | 200 00   |
| 25 Butter, fresh, salted, or melted . . .   | 25 00                         | 25 00                              | 66 Pieces of tanned hides of all kinds not<br>more than 5 centimetres wide, also<br>pieces of fur exceeding 3 cm. unsewn . .  | per 100 kil.   | 10 00  |
| 26 Margarine and other comestible greases <sup>2</sup>  | 50 00                         | 50 00                              | 67 Leather parings and dubbin . . . . .   | per 100 kil.   | 6 00   |
| <i>Note to No. 26.</i> Artificial vegetable<br>batters are to be classed under this<br>heading . . . . .  | per 100 kil.                  | 140 00                             | <i>Note to Nos. 61-67.</i> —The method of<br>tanning has no influence on the tariff<br>classification . . . . .   | per 100 kil.   | —  |
| 27 Lard, bacon and hogs' fat . . . . .  | per 100 kil.                  | 40 00                              | 68 Transmission belts, flat or round . .  | per 100 kil.   | 160 00   |
| 28 Cheese of all kinds, also condensed milk   | per 100 kil.                  | 75 00                              | 69 Harness and the accessories of same .  | per 100 kil.   | 200 00   |
| 29 Mullet, carp, silure, tench, and Danube<br>herrings, fresh . . . . .   | per 100 kil.                  | 15 00                              | 70 Saddles and their accessories, and whips<br>of leather . . . . .   | per 100 kil.   | 250 00   |
| 30 Do. Do. salted . . . . .   | 10 00                         | 10 00                              | 71 Leather wares of all kinds for personal<br>use, travelling articles, cases, portfolios<br>and bags for school children, manu-<br>factured from the leather in No. 63, or<br>in which leather predominates . . . . .  | per 100 kil.   | 220 00   |
| 31 Mullet, silure, tench, Danube herrings,<br>dried or smoked . . . . .   | per 100 kil.                  | 25 00                              | 72 Bags and purses, manufactured from<br>the skins enumerated in No. 63, or of<br>ticking, whether combined with<br>common materials or not . . . . .   | per 100 kil.   | 220 00   |
| 32 All kinds of sturgeon, and perch, fresh .  | per 100 kil.                  | 20 00                              | 73 Leather wares of all kinds manufactured<br>from skins in No. 64 . . . . .  | per 100 kil.   | 230 00   |
| 33 All kinds of sturgeon, and perch, salted .   | per 100 kil.                  | 25 00                              | 74 Bags and purses, manufactured from<br>the skins enumerated in No. 64,<br>whether combined with common<br>materials or not . . . . .  | per 100 kil.   | 230 00   |
| 34 Salmon, sole, turbot, skate, trout, and<br>salt-water eels, fresh or salted . . . . .  | per 100 kil.                  | 40 00                              | 75 Articles of fine leather, such as reticules,<br>purses, cigar-cases, and all other<br>articles manufactured from the skins<br>in No. 63 (except gloves, even com-<br>bined with other common materials .   | per 100 kil.   | 250 00   |
| 35 Fresh fish n.s.m. <sup>2</sup> . . . . .   | 10 00                         | 10 00                              | 76 Leather articles of all kinds, combined<br>with fine materials and precious metals<br>per 100 kil.   | 500 00   | 500 00   |
| 36 Salted and dried fish (including carp) n.s.m.  | per 100 kil.                  | 5 00                               | <i>Note.</i> —The following are to be<br>considered as fine materials,<br>namely: Amber, tortoise-shell,<br>mother-of-pearl, ivory, real jet,<br>unerschium, precious and semi-<br>precious metals, lace, embroi-<br>deries, also all articles of silk,<br>and tissues and nets, containing<br>30 % or more of silk . . . . . | per 100 kil.   | 500 00   |
| 37 Stockfish and herrings, in brine . . .   | 10 00                         | 10 00                              | 77 Boots and shoes made up, or merely cut<br>out, of leathers in No. 63 . . . . .   | 500 00   | 500 00   |
| <i>Note.</i> —Only herrings in brine are<br>included in this number . . . . .   | per 100 kil.                  | 20 00                              | 78 Do. Do. in No. 64 . . . . .  | 650 00   | 650 00   |
| 38 Tarris (kind of dried mackerel) and<br>salted mackerel . . . . .   | per 100 kil.                  | 20 00                              | 79 Do. Do. in No. 65 . . . . .  | 800 00   | 800 00   |
| 39 Tunny fish and roach . . . . .   | 30 00                         | 30 00                              | 80 Boots and shoes of different kinds of<br>leather . . . . .   | Dutiable as<br>the leather<br>of the<br>highest rate<br>of duty. | Dutiable as<br>the leather<br>of the<br>highest rate<br>of duty. |
| 40 Sardines, hams, collared, stavrida<br>and sardella in brine . . . . .  | 12 00                         | 12 00                              | 81 Boots and shoes of silk, combined with<br>leather . . . . .  | per 100 kil.   | 800 00   |
| <i>a</i> In kegs . . . . .  | per 100 kil.                  | 20 00                              | 82 Leather gloves of all kinds, even with<br>fur lined; and gloves of tissue com-<br>bined with leather . . . . .   | per 100 kil.   | 12 00  |
| <i>b</i> In all other receptacles . . . . .   | 20 00                         | 20 00                              | 83 FURS—Furred skins of: rabbit, rac-<br>coon, dog, sheep, lamb, goat, kid,<br>domestic cat, and of hares and rab-<br>bits of all kinds; racoon, opossum,<br>and musk rat . . . . .   | per 100 kil.   | 50 00  |
| 41 Cuttlefish, lobsters, and oysters, fresh .   | per 100 kil.                  | 30 00                              | <i>a.</i> Undressed . . . . .   | per 100 kil.   | 50 00  |
| 42 Mussels and other shell fish, snails, and<br>cray-fish . . . . .   | per 100 kil.                  | 10 00                              | <i>b.</i> Dressed . . . . .   | 100 00   | 100 00   |
| 43 Preserves of smoked fish: fillets of huss,<br>called "batog", and "batik" of cod,<br>of all kinds of sturgeon, salmon,<br>trout, eels and red mullet; also cooked<br>lobster and shrimps . . . . . | per 100 kil.                  | 50 00                              | 84 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 44 Preserves of fish, crustaceans and molluscs,<br>in hermetically sealed boxes, in grease,<br>oil, or vinegar . . . . .  | per 100 kil.                  | 75 00                              | 85 Boots and shoes of silk, combined with<br>leather . . . . .  | per 100 kil.   | 800 00   |
| 45 Sardines and tunny in oil . . . . .  | 50 00                         | 50 00                              | 86 Leather gloves of all kinds, even with<br>fur lined; and gloves of tissue com-<br>bined with leather . . . . .   | per 100 kil.   | 12 00  |
| 46 So-called Russian sardines . . . . .   | 50 00                         | 50 00                              | 87 FURS—Furred skins of: rabbit, rac-<br>coon, dog, sheep, lamb, goat, kid,<br>domestic cat, and of hares and rab-<br>bits of all kinds; racoon, opossum,<br>and musk rat . . . . .   | per 100 kil.   | 50 00  |
| 47 Caviar of every kind of sturgeon, fresh,<br>drained, or pressed, and botargo . .   | per 100 kil.                  | 150 00                             | <i>a.</i> Undressed . . . . .   | per 100 kil.   | 50 00  |
| <i>Note.</i> —Spawn in ported for pisci-<br>culture, with a certificate from the<br>Ministry of Commerce, is free of duty .   | per 100 kil.                  | 150 00                             | <i>b.</i> Dressed . . . . .   | 100 00   | 100 00   |
| 48 Roes: (a) Of carp, roach, pike, taran, and<br>other kinds . . . . .  | per 100 kil.                  | 10 00                              | 88 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| (b) Fresh o.s.m. shrews of huss and<br>sterilit, soft roes and other edible fish<br>residues . . . . .  | per 100 kil.                  | 15 00                              | 89 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 49 Refined fish oil, for medicinal purposes .   | per 100 kil.                  | 15 00                              | 90 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 50 Isinglass, of huss and of sturgeon of all<br>kinds . . . . .   | per 100 kil.                  | 200 00                             | 91 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 51 Eggs (liquid yolks and white) . . . . .  | 10 00                         | 10 00                              | 92 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 52 Honey, extracted or in the comb or in<br>hives of which the bees have been<br>killed . . . . .   | per 100 kil.                  | 25 00                              | 93 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| <i>Note.</i> —When honey is imported<br>in hives, of which the bees have<br>been killed, the weight of hives<br>will be deducted, and duty levied<br>on them separately . . . . .                     | per 100 kil.                  | 25 00                              | 94 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 53 All kinds of tallois and animal talls, non-<br>edible, for industrial purposes, destur-<br>ated, at the expense of the importers .   | per 100 kil.                  | 20 00                              | 95 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 54 Fish greases not mixed with other sub-<br>stances, for industrial purposes . . . .   | per 100 kil.                  | 6 00                               | 96 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 55 Ants' eggs and small worms . . . . .   | per kil.                      | 0 20                               | 97 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 56 Centurides, dried . . . . .  | 1 00                          | 1 00                               | 98 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 57 Wax (bees'), pure, white or yellow . .   | per 100 kil.                  | 80 00                              | 99 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .  | per 100 kil.   | 650 00   |
| 58 Articles of wax, of all kinds, except<br>articles of millinery . . . . .   | per 100 kil.                  | 200 00                             | 100 Boots and shoes of leather, combined<br>with felt, wool, cotton, or linen<br>material, or wholly made of these tis-<br>sues, with or without rubber soles .   | per 100 kil.   | 650 00   |

<sup>1</sup> Fish provided for in this number, in brine, though boiled, also the same in oil or vinegar, is dutiable as preserves of fish.

§ Boots and shoes of leathers enumerated in No. 61, with tips of patent leather, are dutiable under this number (A).  
<sup>2</sup> Hair skins of the sheep, lamb, goat and kid are tariffed under Art. 59 if imported raw or salted; under Art. 60 if imported dried or after treatment with ashes, and under Art. 82 if imported dressed.  
<sup>3</sup> Tissues are added to No. 82 by the Treaty with Germany. In the "General" tariff they are dutiable under No. 83.



|     | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. | Nos. |   | General<br>Tariff.<br>Lei. b.   | Conventional <sup>1</sup><br>Tariff.<br>Lei. b.                                       |
|-----|-------------------------------|------------------------------------|------|---|---|---|
| 106 |                               |                                    |      | single threads and not threads of two or three strands.   |   |   |
| 106 |                               |                                    |      | Turkish, Persian, Indian, or other oriental carpets, weighing more than 3 kilogs. per square metre, per 100 kil.  | 120 00  | 120 00  |
| 107 |                               |                                    |      | The same, weighing 3 kilogs. or less per square metre . . . . . per 100 kil.  | 200 00  | 200 00  |
| 108 |                               |                                    |      | Carpets of wool of any form, with or without the warp of any other textile material, excepting the oriental carpets enumerated in Nos. 106 and 107, whether or not cut, hemmed, or combined:  |   |   |
|     |                               |                                    |      | a. With cut pile ( <i>tendus</i> ) . . . . . per 100 kil.   | 130 00  | 100 00 UK<br>120 00 UK  |
|     |                               |                                    |      | b. With uncut pile ( <i>boucles</i> ) . . . . .   | 150 00  |   |
|     |                               |                                    |      | Note.—All other carpets with uncut pile, whether of wool or the hair of other animals are treated, according to weight, as manufactures of wool or hair.  |   |   |
| 109 |                               |                                    |      | Indian shawls, also so-called Turkish . . . . . each  | 30 00   | 30 00   |
| 110 |                               |                                    |      | Woollen hosiery:  |   |   |
|     |                               |                                    |      | a. Gloves . . . . . per 100 kil.  | 400 00  | 400 00  |
|     |                               |                                    |      | b. Stockings and socks, flannels, drawers, vests, caps, hoods and all knitted or netted articles of wool, plain, not combined with other materials . . . per 100 kil.   | 350 00  | 300 00  |
|     |                               |                                    |      | Note.—No distinction is made as regards gloves, stockings and socks, if these articles are simply cut out, or cut out and sewn or joined by machine, or shaped on the loom. Insignificant accessories, such as buttons and binding, even if of silk, are not considered as decorations in the sense of No. 111. |   |   |
| 111 |                               |                                    |      | All articles of woollen hosiery, except gloves ( <i>gloves</i> and <i>socks</i> , cut out or cut out and sewn or) combined with other materials or decorated by hand, embroidered, trimmed with lace &c.  | Double the duty on the articles of wool enumerated in No. 110.                        | Double the duty on the articles enumerated in No. 110.                                |
| 112 |                               |                                    |      | Trimmings, ribbons, buttons and bands of wool . . . . . per 100 kil.  | 300 00  | 300 00  |
|     |                               |                                    |      | Trimmings, ribbons and buttons of wool . . . . . per 100 kil.   | —   | 250 00  |
| 113 |                               |                                    |      | Woolen laces and tuiles . . . . . per kil.  | 6 00  | 6 00  |
|     |                               |                                    |      | Note.—Yarns and woven stuffs of every kind, trimmings, and lace-work, of wool mixed with any other kind of material except silk, will be dutiable according to Nos. 93 to 113, inclusive, without any reduction, so long as they contain 25 per cent. or more of wool.  |   |   |
| 114 |                               |                                    |      | Yarns and woven stuffs of all kinds, trimmings, and lace-work of wool, mixed with any other kind of material, except silk, in so far as they contain less than 25 per cent. [in weight] of wool   | The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent. | The duties on articles enumerated in Nos. 93 to 113, with a reduction of 20 per cent. |
| 115 |                               |                                    |      | Ordinary felt, made from the hair of oxen, horses, and other animals with coarse hair, even when mixed with wool . . . . . per 100 kil.   | 75 00   | 75 00   |
| 116 |                               |                                    |      | Fine felt, in which wool and fine hair, such as the hair of hares, rabbits, or camels, form the principal material . . . per 100 kil.   | 150 00  | 150 00  |
| 117 |                               |                                    |      | Special felts and tissues (even of cotton), imported for industrial purposes . . . . . per 100 kil.   | 25 00   | 25 00   |
|     |                               |                                    |      | Note.—Special felts and tissues, (even of cotton), in continuous rolls, for paper mills in the country, pay 5 lei per 100 kilos., with permit and under control of the Ministry of Finance.   |   |   |
| 118 |                               |                                    |      | Shapes of ordinary felt, as specified in No. 115, for hats . . . . . per 100 kil.   | 200 00  | 200 00  |
|     |                               |                                    |      | Note.—By shapes are understood coical felts, which on being superposed sit upon one another and have not so far the definitive form of a hat.   |   |   |
| 119 |                               |                                    |      | Shapes of fine felt, as specified in No. 116 . . . . . per 100 kil.   | 300 00  | 100 00 I  |
| 120 |                               |                                    |      | Hats, of ordinary felt, as specified in No. 115:  |   |   |
|     |                               |                                    |      | a. Weighing 1 kil. or more each per 100 kil.  | 250 00  | 250 00  |
|     |                               |                                    |      | b. . . . . less than 1 kil. each per 100 kil.   | 350 00  | 350 00  |
|     |                               |                                    |      | Note to No. 120a.—This number includes hats of common hard woollen felt weighing over 350 grammes per piece (A).  |   |   |
| 121 |                               |                                    |      | Hats of fine felt, as specified in No. 116, berets, caps, and fez, with or without camels . . . . . per 100 kil.  | 800 00  | 600 00  |

| Nos.   | General<br>Tariff.<br>Lei. b.                                  | Conventional<br>Tariff.<br>Lei. b.                             | Nos.  | General<br>Tariff.<br>Lei. b.                                | Conventional<br>Tariff.<br>Lei. b.   |
|--|--|--|---|--|--|
| 122 Articles of felt of all kinds, except hats, made with the felt specified in No. 115. .... per 100 kil.   | 100 00   | 100 00   | 156 Yarns of silk waste or floss silk, un-dyed:<br>a. Single ..... per kil.   | 0 50   | 0 50   |
| 123 The same, made of fine felt, as specified in No. 116 ..... per 100 kil.  | 300 00   | 300 00   | b. Twisted ..... per kil.   | 0 75   | 0 75   |
| 124 Felt, covered with tar or asphalt, pure, or mixed with sand or any other material <sup>a</sup> ..... per 100 kil.  | 15 00  | 15 00  | 156 The same, dyed ..... per kil.   | Duty on the undyed yarns with a surtax of 0.50 lei per kil.  | Duty on the undyed yarns with a surtax of 0.50 lei per kil.                |
| 125 Hair of all kinds, raw or prepared or curled, except human hair <sup>a</sup> per 100 kil.  | 10 00  | 10 00  | 157 Sewing silk, silk for embroidery, and for making trimmings and hosiery ..... per kil.   | 2 50   | 2 50   |
| 126 Articles of animals' hair, such as brooms, brushes, paint-brushes, sleeves, plumes, and other articles:<br>a. Ordinary, mounted on wood, cane, or iron, neither dyed, polished, nor carved ..... per 100 kil.  | 300 00   | 300 00   | 158 The same, dyed ..... per kil.   | 3 00   | 3 00   |
| b. The same, mounted on fine wood, either polished or carved, on bone, horn, or copper ..... per 100 kil.  | 400 00   | 400 00   | <i>Note.</i> —Artificial silk of any kind is subject to the same treatment as animal silk.  |  |  |
| c. The same, mounted on mother-of-pearl, ivory, tortoise-shell, aluminium, silver, and other metals ..... per 100 kil.   | 700 00   | 700 00   | 159 (1) Tissues of pure silk, undyed or dyed black ..... per 100 kil.   | 1,000 00   | 1,000 00   |
| 127 Human hair, raw, unwrought, per kil.   | 5 00   | 5 00   | 160 The same, dyed in any other color or in more than one color, also printed, or woven of dyed yarn ..... per 100 kil.   | 1,300 00   | 1,100 00 F   |
| 128 Human hair, manufactured as human hair and all similar articles for wig-makers and hairdressers, made of all kinds of human hair ..... per kil.  | 15 00  | 15 00  | 161 Tissues of silk velvet, cut or uncut ..... per 100 kil.   | 1,300 00   | 1,200 00 F   |
| 129 Tails of cattle, gold beaters' skins, intestines, bladders, sinews, gall, blood, rennet, and other crude animal remains <sup>a</sup> ..... per 100 kil.  | 5 00   | 5 00   | 162 Tissues of light fine silk, such as tulle, muslin, gauze, crêpe, weighing more than 20 grammes per square metre ..... per 100 kil.  | 1,400 00   | 1,300 00 F   |
| 130 Catgut for transmissions and other purposes ..... per kil.   | 2 00   | 2 00   | 163 The same, weighing 20 grammes or less per square metre ..... per 100 kil.   | 1,600 00   | 1,500 00 F   |
| 131 Catgut for musical instruments ..... per kil.  | 6 00   | 6 00   | 164 Silk hosiery:<br>a. Gloves and stockings ..... per 100 kil.   | 1,500 00   | 1,500 00   |
| 132 Bones and horns <sup>a</sup> ..... per 100 kil.  | 0 02   | 0 02   | b. All other knitted articles not specially mentioned ..... per 100 kil.  | 1,400 00   | 1,400 00   |
| 133 Horns in the rough <sup>a</sup> ..... per kil.   | 0 02   | 0 02   | <i>Note.</i> —Stuffs of knitted silk are treated as silk tissues.   |  |  |
| 134 Elephants' tusks, whole or in pieces; tortoise shells; whalebone; shells with mother-of-pearl, in the rough; and rough coral <sup>a</sup> ..... per kil.   | 0 10   | 0 10   | 165 Ribbons of silk, of all kinds, of tulle, of gauze, and of velvet ..... per 100 kil.   | 1,600 00   | 1,500 00   |
| 135 Articles manufactured from bone, or from the horns or hoofs of buffaloes, oxen and other animals (but not from the materials mentioned in No. 137), or from whalebone, turned, plain, without carving or chasing, also articles of corozo ( <i>steinuss</i> ) ..... per kil. | 3 50   | 3 50   | <i>Note.</i> —Yarns, tissues, hosiery (2) [and ribbons] of silk mixed with any other textile material, but containing 50 per cent. or more of silk, are dutiable under Nos. 153-161, 164 and 165, without any reduction (1).                                  |  |  |
| <i>Note.</i> —Mother-of-pearl simply cleaned, elephants' tusks and tortoise-shell simply cut into plates or otherwise, but not further manufactured, are dutiable under No. 135.   |  |  | 166 Trimmings and braids of silk per 100 kil.   | 1,200 00   | 1,200 00   |
| 136 The same, carved or chased ..... per kil.  | 4 00   | 4 00   | <i>Note.</i> —Trimmings and braids (3) with the visible part [or at least $\frac{1}{2}$ of the visible part] of silk, will be treated as trimmings and braids of silk, without reference to the proportion of materials which they contain [in the interior]. |  |  |
| 137 Articles of ivory, tortoise-shell, mother-of-pearl, and other shells, simply turned without carving or chasing ..... per kil.  | 20 00  | 20 00  | 167 Laces of silk ..... per 100 kil.  | 1,800 00   | 1,800 00   |
| <i>Note.</i> —Imitations of any of these materials are not included under this No. but pay duty according to the component material.   |  |  | <i>Note.</i> —Yarns, tissues and hosiery of silk mixed with any other textile material, but containing 20% or more of silk, are dutiable under Nos. 163-167 without any reduction.  |  |  |
| 138 The same, carved, chased ..... per kil.  | 25 00  | 25 00  | 168 (4) Yarns, tissues and hosiery of any textile material mixed with silk, but in which there is less than 50 per cent. of silk.   | Dutiable under Nos. 153-167 with a reduction of 30 per cent. | Dutiable under Nos. 153-161 and 164-166 with a reduction of 50 per cent. 1 |
| 139 Coral waste in the rough; coral waste, powdered; red coral ..... per 100 kil.  | 40 00  | 40 00  | <i>Note.</i> —Trimmings and braids will pay duty under this number whenever less than $\frac{1}{2}$ of the visible part is of silk, without reference to the proportion of materials which they contain in the interior.                                      |  | Nos. 153-166 F   |
| 140 Gelatine imported for industries other than the manufacture of food stuffs ..... per 100 kil.  | 30 00  | 30 00  | 169 Wheat and wastes from wheat <sup>a</sup> per 100 kil.   | 0 05   | 0 05   |
| Gelatine and casine imported for the manufacture of paper, with permit and under control of the Ministry of Finance ..... per 100 kil.   | 10 00  | 10 00  | 170 Rye <sup>a</sup> ..... "  | 0 05   | 0 05   |
| 141 Glue ..... per 100 kil.  | 20 00  | 20 00 A  | 171 Maize <sup>a</sup> ..... "  | 0 05   | 0 05   |
| 142 Sponges, ordinary, for washing clothes, &c. .... per kil.  | 1 50   | 1 50   | 172 Barley and winter barley <sup>a</sup> ..... "   | 0 05   | 0 05   |
| 143 Various animal manures <sup>a</sup> ..... per 100 kil.   | 0 05   | 0 05   | 173 Malt, for beer <sup>a</sup> ..... "   | 15 00  | 15 00  |
| 144 Ditto toilet, scented or not ..... per 100 kil.  | 180 00   | 180 00   | 174 Oats <sup>a</sup> ..... "   | 0 05   | 0 05   |
| 145 Stearine in bulk (including soap) ..... per 100 kil.   | 25 00  | 25 00  | 175 Millet <sup>a</sup> ..... "   | 0 05   | 0 05   |
| 146 Candles of stearine ..... "  | 55 00  | 55 00  | 176 Buckwheat <sup>a</sup> ..... "  | 0 05   | 0 05   |
| 147 Feathers of all kinds, and down:<br>a. For beds, and down ..... per kil.   | 2 00   | 2 00   | 177 Rice, in the husk <sup>a</sup> ..... "  | 1 00   | 1 00   |
| b. Powder puffs, combined with common materials ..... per kil.   | 4 00   | 4 00   | 178 Rice, without the husk <sup>a</sup> ..... "   | 5 00   | 5 00   |
| c. The same, combined with fine materials ..... per kil.   | 10 00  | 10 00  | 179 Broken rice imported for industries <sup>a</sup> ..... per 100 kil.   | 3 00   | 3 00   |
| 148 Feathers, ornamental, of all kinds, birds' skins and stuffed birds for ornament, articles of feathers for trimming clothes ..... per kil.  | 15 00  | 15 00  | 180 Wheat flour of every kind <sup>a</sup> ..... "  | 9 00   | 9 00   |
| 149 Stuffed animals for collections <sup>a</sup> ..... "   | 0 10   | 0 10   | 181 Flour from all other cereals and pulses <sup>a</sup> ..... per 100 kil.   | 8 00   | 8 00   |
| 150 Silkworms' eggs ..... "  | 0 20   | 0 20   | 182 Fecule of cereals and potatoes <sup>a</sup> ..... "   | 12 00  | 12 00  |
| 151 Silk cocoons ..... "   | 0 10   | 0 10   | 183 Bran from all kinds of cereals <sup>a</sup> ..... "   | 1 00   | 1 00   |
| 152 Raw silk of all kinds and sizes ..... "  | 3 00   | 3 00   | 184 Semolina, pearled barley, groats, semolina of maize and millet and every other kind of cereal without the husk ..... per 100 kil.   | 20 00  | 20 00  |
| 153 Silk yarns:—a. Single ..... "  | 1 00   | 1 00   | 185 Bread, common ship's biscuits, crackers, wafers <sup>a</sup> ..... per 100 kil.   | 6 00   | 6 00   |
| b. Twisted ..... "   | 1 50   | 1 50   | 186 Farinaceous pastes, such as macaroni, vermicelli, so-called Italian paste, and all other farinaceous pastes not specially mentioned   |  |  |
| 154 Ditto, dyed ..... "  | Duty on the undyed yarns with an addition of 0.50 lei per kil. | Duty on the undyed yarns with an addition of 0.50 lei per kil. |   |  |  |

(1) In the classification of tissues the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.

(2) "Tricots" is the word used for the "General" tariff; "bonneterie" in the German text; "wirkwaren" in the German Treaty.

(3) "Trawers" is the word used in the "General" tariff; "cordonnés" in the German text; "schwarze" in the German Treaty.

(4) Tissues of wool and half wool, mixed with up to 6% of silk or artificial silk threads, to obtain figures, are subject to the duties of Nos. 153 to 161, with a reduction of 70% (A).

|  | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. | Nos.   | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b.  |
|--|-------------------------------|------------------------------------|--|-------------------------------|-------------------------------------|
| cially mentioned, uncooked, and<br>flours prepared for infants' food<br>per 100 kil.   | 25 00                         | 25 00                              | for the manufacture of machinery<br>grease ..... per 100 kil.  | 5 00                          | 5 00                                |
| 186 So-called Italian paste (macaroni,<br>vermicelli &c.) ..... per 100 kil.   | —                             | 20 00 I                            | d. Palm, imported specially for the<br>manufacture of soaps and under<br>control ..... per 100 kil.  | 20 00                         | 20 00                               |
| 7 Waters for sealing, in capsules or in<br>other shapes for particular purposes<br>per 100 kil.  | 60 00                         | 60 00                              | Note.—Oils prepared with<br>driers are dutiable under No. 845.   |                               |                                     |
| 9 Ginger bread and so called "Brashev"<br>biscuits ..... per 100 kil.  | 120 00                        | 120 00                             | 222 Olive oil in barrels, leather bottles and<br>receptacles, weighing over 15 kilograms;<br>do. "tinh" ..... per 100 kil.   | 10 00                         | 5 00 I                              |
| 0 Plus biscuits ( <i>patisseries</i> ), for dessert<br>or (ice) ..... per 100 kil.   | 20 00                         | 20 00                              | 223 Do. in bottles &c. of 15 kilograms, or less<br>per 100 kil.  | 18 00                         | 12 00 I F                           |
| 1 Tapioca, arrowroot, sago, and salep, and<br>dours thereof, also substitutes of the<br>same ..... per 100 kil.  | 60 00                         | 40 00 UK                           | Note.—Olive oil, mixed with<br>other vegetable oils, in whatever<br>proportion, is dutiable as the vegetable<br>oil with which it is mixed.  |                               |                                     |
| 101 Tapioca and sago, also flours and<br>substitutes of the same ..... per 100 kil.  | 20 00                         | 20 00                              | 224 Spirits distilled from grain, beet, or<br>molasses, in any receptacle, without<br>the addition of sugar or aromatics<br>per 100 kil.   | 100 00                        | 100 00                              |
| 2 Starch, white, and dextrine, white, ..<br>3 Dextrine, colored; sticking paste (for<br>shoemakers); bird lime, and other<br>similar vegetable glues, not specially<br>mentioned, from fecule and starch<br>per 100 kil. | 40 00                         | 12 00 F<br>40 00                   | 225 Spirits distilled from grain, beet or mo-<br>lasses, combined with sugar and aro-<br>matics ..... per 100 kil.   | 150 00                        | 150 00                              |
| 4 Fresh vegetables* ..... per 100 kil.   | 20 00                         | 20 00                              | ex 225 Liqueurs in casks, bottles or jars<br>per 100 kil.  | —                             | 110 00 F                            |
| Note.—All vegetables, with roots,<br>leaves and fruit, when fresh, are<br>included in this category, as also<br>fresh mushrooms.   | 20 00                         | 20 00                              | 226 Beer (not in bottles and jars) ..<br>227 Beer, in bottles or jars ....   | 30 00<br>50 00                | 30 00<br>50 00                      |
| 5 Potatoes* ..... per 100 kil.   | 3 00                          | 3 00                               | 228 Wines and must and grape juice of any<br>kind :<br>a. Not in bottles and jars per 100 kil.   | 80 00                         | 80 00                               |
| 6 Beans, broad beans, and peas* ..<br>7 Lentils, chick-peas, and other farin-<br>aceous vegetables not specially<br>mentioned* ..... per 100 kil.  | 0 50<br>5 00                  | 0 50<br>5 00                       | b. In bottles and jars .....<br>229 Sparkling wines .....<br>ex 229 Sparkling wines :  | 100 00<br>120 00              | 90 00 F<br>120 00                   |
| 8 Dried vegetables* ..... per 100 kil.   | 22 00                         | 22 00                              | a. In bottles .....<br>b. In demijohns .....   | —<br>—                        | 100 00 F<br>90 00 F                 |
| Note.—Including all vegetables enu-<br>merated in No. 194, except farinaceous<br>vegetables, which belong to Nos. 186<br>and 197, and mushrooms, which<br>belong to No. 199.   |                               |                                    | 230 Vinegar of wine and of fruits or other<br>materials, aromatic or not, in any<br>kind of receptacle, containing up to<br>12 per cent. of acetic acid (except es-<br>sence of vinegar, whether concen-<br>trated or diluted) ..... per 100 kil.            | 32 00                         | 32 00                               |
| 9 Mushrooms and morels of all kinds,<br>dried* ..... per 100 kil.  | 40 00                         | 40 00                              | 231 Spirits distilled from fruits, roots or<br>plants, such as cognac, rum, "dibu-<br>zite", plum and cherry brandies, and<br>others n.s.m. .... per 100 kil.  | 150 00                        | 150 00                              |
| 0 Truffles, fresh, dried, or preserved in<br>hermetically sealed receptacles<br>per 100 kil.   | 250 00                        | 200 00 F                           | ex 231 Cognac, armagnac, and other<br>natural brandies from wines, natural<br>brandies from fruits, rum and tafia<br>per 100 kil.  | —                             | 110 00 F                            |
| 1 Vegetables, preserved, in any form or in<br>any kind of receptacle ..... per 100 kil.  | 50 00                         | 45 00 F                            | 232 Cider, mead and other fermented bever-<br>ages, in any kind of receptacle<br>per 100 kil.  | 30 00                         | 30 00                               |
| 2 Hay, straw, and fodder of all kinds,<br>green or dried* ..... per 100 kil.   | 0 50                          | 0 50                               | 233 Yeast, of beer and alcohol, liquid or dry,<br>and all other products for raising<br>dough, such as special flours for<br>puddings &c.* ..... per 100 kil.  | 60 00                         | 60 00                               |
| 3 Vegetable hair* .....<br>4 Brushes of vegetable fibre, mounted on<br>wood ..... per 100 kil.   | 10 00<br>150 00               | 10 00<br>150 00                    | 234 Fruits, fresh — a. All kinds except<br>grapes* ..... per 100 kil.<br>b. Grapes for the table in baskets<br>or boxes up to 10 kilos* ..... per 100 kil.   | 15 00<br>35 00                | 15 00<br>25 00                      |
| 5 Tobacco in the leaf and prepared tobacco<br>in every form ..... Prohibited   | Prohibited                    | Prohibited                         | 234 c. Grapes crushed or uncrushed or<br>mashed in any kind of package weigh-<br>ing over 10 kilos* ..... per 100 kil.   | 50 00                         | 50 00                               |
| Note.—Tobacco can only be im-<br>ported with special authorisation<br>from the administration of the<br>monopoly, and on payment of the<br>special duties fixed by the adminis-<br>tration.                              |                               |                                    | 235 Lemons, oranges, bitter oranges ("ver-<br>anaz"), mandarin oranges, and pome-<br>granates* ..... per 100 kil.  | 5 00                          | 5 00                                |
| 6 Hops, in every form* ..... per 100 kil.  | 25 00                         | 25 00                              | ex 235 Lemons, oranges, bitter oranges<br>("neranaz"), mandarin oranges, per<br>100 kil.   | —                             | 0 50 I                              |
| 7 Tea of any quality ..... per 100 kil.  | 25 00                         | 75 00 UK                           | 236 Cedrats, fresh pineapples, and other<br>tropical fruits, not specially men-<br>tioned, fresh* ..... per 100 kil.   | 12 00                         | 12 00                               |
| 8 Fresh flowers, bulbs, and roots of plants :<br>a. Bulbs and roots of plants, fresh<br>per 100 kil.   | 5 00                          | 5 00                               | 237 Fruits, dried or scalded, such as prunes,<br>apricots &c. and other dried fruits<br>except tropical fruits* ..... per 100 kil.   | 20 00                         | 20 00                               |
| b. Chicory root, fresh .....<br>c. Fresh flowers .....<br>d. Chicory root, dried .....<br>9 Leaves, flowers, fruits, pods, lichens for<br>use in dyeing* ..... per 100 kil.  | 10 00<br>20 00<br>5 00        | 10 00<br>20 00<br>5 00             | 238 Red raisins, dried; dates in boxes;<br>Malaga raisins; figs in boxes; shelled<br>almonds; pistachio-nuts; and other<br>tropical fruits n.s.m. dried, per 100 kil.  | 20 00                         | 20 00                               |
| 10 Leaves, flowers, fruit and lichens for<br>use in tanning* ..... per 100 kil.  | 1 00                          | 1 00                               | ex 238 Shelled almonds .....<br>239 Ordinary black raisins, dried; dates in<br>bags or baskets, and almonds with the<br>shell* ..... per 100 kil.  | —<br>12 00                    | —<br>12 00                          |
| 11 Orange, lemon and other flowers, n.s.m.<br>for medicinal purposes ..... per 100 kil.  | 25 00                         | 25 00                              | 240 Carob-beans, figs on strings and in bags*<br>per 100 kil.  | 3 00                          | 3 00                                |
| 12 Peels, barks, leaves of senna, and all<br>other foliage, plants and roots, not<br>specially mentioned, for medicinal<br>purposes ..... per kil.   | 0 15                          | 0 15                               | ex 240 Carob-beans .....<br>ex 240 Figs on strings .....<br>241 Chestnuts, hazel nuts, walnuts* ..<br>ex 241 Hazel nuts .....<br>242 Cocoa-nuts, crushed (coprah); palm-<br>seeds and nuts and fruits used in the<br>manufacture of oils* ..... per 100 kil. | —<br>—<br>10 00<br>—          | 2 00 I<br>1 50 I<br>10 00<br>5 00 I |
| 13 Mosses and lichens employed in medicine<br>(except those suitable for dyeing)<br>per kil.   | 0 15                          | 0 15                               | 243 Vanilla and saffron ..... per kil.   | 0 05<br>8 00                  | 0 05<br>8 00                        |
| 14 Seeds: Tobacco, vegetable, garden,<br>forest and fodder seeds, other than<br>those specially mentioned* per 100 kil.  | 0 20                          | 0 20                               | 244 Pepper, black and white, long pepper,<br>pepper root, crushed pimento, and<br>amomuna (artificial pepper and<br>crushed pepper being prohibited)<br>per 100 kil.   | 20 00                         | 20 00                               |
| 15 Oleaginous seeds of all kinds, such as<br>linseed, hemp, colza, rape, linum,<br>cannelline, poppy, mustard, castor<br>bean, sesamum and ground-nut seeds,<br>and all other oleaginous seeds n.s.m.*<br>per 100 kil.   | 0 30                          | 0 30                               | 245 Cloves, cassia-lignia, cinnamon and cin-<br>namon flowers, nutmegs and mace<br>per 100 kil.  | 20 00                         | 20 00                               |
| 16 Aniseed, cummin-seed, coriander seed*<br>per 100 kil.   | 15 00<br>4 00                 | 15 00<br>4 00                      | 246 Olives, salted or in brine, in barrels,<br>baskets or bags* ..... per 100 kil.   | 4 00                          | 4 00                                |
| 17 Juniper berries* .....<br>18 Mustard, in powder .....<br>19 Mustard, prepared, and comestible<br>sauces (condiments) of all kinds<br>per 100 kil.   | 43 00<br>75 00                | 45 00<br>75 00                     | 247 Ditto (including green or split olives,<br>preserved, except salted or in brine,<br>as under No. 246) ..... per 100 kil.   | 30 00                         | 30 00                               |
| 20 Seeds, n.s.m. employed in medicine<br>per 100 kil.  | 15 00                         | 15 00                              |  |                               |                                     |
| 21 Oils— a. Vegetable and greases n.s.m.<br>boiled or not ..... per 100 kil.<br>b. Vegetable or animal oleine<br>per 100 kil.  | 30 00<br>30 00                | 30 00<br>30 00                     |  |                               |                                     |
| c. Oleine for wool weaving, with<br>permit and under control of the<br>Ministry of Finance, also oleine<br>denatured by means of mineral oils  |                               |                                    |  |                               |                                     |





|  | General<br>Tariff.<br>Lei. b.                     | Conventional<br>Tariff.<br>Lei. b.                                    |   | General<br>Tariff.<br>Lei. b.  | Conventional<br>Tariff.<br>Lei. b.   |
|--|---|---|---|--|--|
| Reeds for plaiting, sedge and common reeds <sup>2</sup> ..... per 100 kil.   | 0 80  | 0 80  | Nos.  |  |  |
| Exotic reeds, raw <sup>2</sup> ..... "   | 3 00  | 3 00  | b. From 4,000 to 7,500 metres ..... per 100 kil.  | 12 00  | 12 00  |
| Split reeds for plaiting, also straw, colored or not, for plaiting <sup>2</sup> per 100 kil.   | 30 00   | 30 00   | c. Above 7,500 metres ..... "   | 25 00  | 25 00  |
| Basket-work and brooms of wood, sedge, common reeds, common bark, merely wrought, neither painted, decorated, nor combined with other materials <sup>2</sup> ..... per 100 kil.  | 20 00   | 20 00   | 327 The same, bleached or dyed.....   | Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.                | Duty on unbleached twisted yarns, according to class, plus 8 lei per 100 kil.          |
| Ditto, painted, decorated, or with other common materials <sup>2</sup> per 100 kil.  | 40 00   | 40 00   | 328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:<br>a. Up to 2,000 metres...per 100 kil.<br>b. From 2,000 to 10,000 metres...per 100 kil.   | 25 00<br>35 00<br>45 00  | 25 00<br>35 00<br>45 00  |
| Basket-work of reeds, ramie or straw (except plait for the manufacture of hats), barks, and exotic fibres, not combined one with another <sup>2</sup> per 100 kil.   | 80 00   | 80 00   | c. Above 10,000 metres... "   |  |  |
| Furniture beaters, of straw, bark and similar materials ..... per 100 kil.   | —   | 50 00 A   | Note.—Single flax yarns, unbleached, undyed, of any length, pay 8 lei per 100 kilos, until such time as they are manufactured in the country, after which they shall be dutiable as hemp and ramie yarns.   |  |  |
| Basket-work combined one with another, decorated, plaited for the manufacture of hats, also footwear of such plait, not combined with other materials <sup>2</sup> per 100 kil.  | 120 00  | 120 00  | 328 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:<br>b. From 2,000 to 10,000 metres...per 100 kil.   | —  | 35 00 A  |
| Ditto, manufactured into small articles, combined with fine materials, ..... per 100 kil.  | 350 00  | 350 00  | 329 Single yarns of hemp, flax, ramie, unbleached, undyed, measuring per kil.:<br>Above 10,000 metres...per 100 kil.  | —  | 45 00 B  |
| Cork, raw <sup>2</sup> ..... "   | 0 20  | 0 20  | 329 The same, bleached or dyed .....  | Duty on undyed yarns, according to class, with an addition of 30 per cent.                   | Duty on undyed yarns, according to class, with an addition of 30 per cent.             |
| Cork, in sheets, corks for bottles, and other articles <sup>2</sup> ..... per 100 kil.   | 50 00   | 50 00   | 330 Yarns of hemp, flax, ramie, twisted of two or more strands, unbleached, undyed, measuring per kil.:<br>a. Up to 2,000 metres...per 100 kil.<br>b. From 2,000 to 10,000 metres...per 100 kil.  | 35 00<br>48 00   | 35 00<br>48 00   |
| Wares of cork waste, even combined with other materials, but in which cork preponderates <sup>2</sup> ..... per 100 kil.   | 20 00   | 20 00   | c. From 10,000 to 20,000 metres...per 100 kil.  | 60 00<br>85 00   | 60 00<br>85 00   |
| 312 Plates and bricks of cork waste, even combined with other materials, viz.: articles so-called "Reform," "Ebnulgit" ..... per 100 kil.  | —   | 5 00 A  | d. Above 20,000 metres " "  | Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.       | Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent. |
| Trailer, raw or prepared ..... "   | 20 00   | 20 00   | 331 The same, bleached or dyed .....  | Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent.       | Duty on unbleached twisted yarns, according to class, with an addition of 30 per cent. |
| Hats of bast, esparto, palm fibre, straw, or any other material plaited from a single piece, without sewing, unbleached, unfinished, and without trimming.....per 100 kil.   | 600 00  | 600 00  | 332 Sewing thread, in skeins, on cards or reels or in balls [of any textile material other than cotton]   | Duty on bleached or dyed twisted yarns, according to class, with an addition of 30 per cent. | Duty on bleached or dyed twisted yarns, with a surtax of 30 per cent.                  |
| Ditto, bleached, sized, dyed, or trimmed ..... per 100 kil.  | 1,000 00  | 1,000 00  | 333 Cotton yarn, single, unbleached, undyed, per 100 kil.   | 3 00   | \$5 00 U.K. I  |
| Hats of the same materials, but in strips sewn together, made up, but unfinished and untrimmed ..... per 100 kil.  | 1,200 00  | 1,200 00  | 334 The same, bleached ..... "  | 5 00   | \$8 00 U.K. I  |
| 316 Hats of straw or chip, in strips sewn together, unbleached, not sized and untrimmed.....per 100 kil.   | —   | 900 00 I  | 335 The same, dyed or printed " "   | 12 00  | \$18 00 U.K. I   |
| Ditto, bleached, sized, dyed or trimmed ..... per 100 kil.   | 1,500 00  | 1,500 00  | 336 The same, mercerized ..... "  | 14 00  | \$20 00 U.K.   |
| Note.—Hats of the above-mentioned materials, trimmed with flowers, feathers, gauze, or other millinery work, are classed under No. 335.  |   |   | 337 Cotton yarn, of two or more threads, single twist   | Duty on the single yarns of which composed, plus 6 lei per 100 kil.                          | Duty on the single yarns of which composed, plus 6 lei per 100 kil.                    |
| 317 Hats of straw or chip in strips sewn together:<br>a. Bleached or sized, but untrimmed ..... per 100 kil.<br>b. Trimmed ..... "   | —<br>—  | 1,000 00 I<br>1,100 00 I  | 338 Cotton yarn, of four or more threads, multiple twist  | Duty on the single yarns of which composed, plus 16 lei per 100 kil.                         | Duty on the single yarns of which composed, plus 16 lei per 100 kil.                   |
| 318 Jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m.:<br>a. Raw <sup>2</sup> ..... per 100 kil.<br>b. Combed <sup>2</sup> ..... "   | 1 00<br>2 00                                      | 1 00<br>2 00  | 339 Cotton thread, prepared for sewing, in balls, or on cards, or reels, or in any other form for retail sale, undyed ..... per 100 kil.  | 75 00<br>100 00  | 50 00 U.K.<br>60 00 U.K.   |
| 319 Hemp, flax, ramie:<br>a. In any condition up to and including stripping by hand <sup>2</sup> ..... per 100 kil.<br>b. Combed <sup>2</sup> ..... "  | 8 00<br>15 00                                     | 8 00<br>15 00   | 340 The same, mercerized, dyed " "  | 100 00   | 50 00 U.K.<br>60 00 U.K.   |
| 320 Cotton, raw, or in the wool <sup>2</sup> ..... "   | 1 00  | 1 00  | 341 Cotton yarn, twisted, on rollers or spindles &c. ready for the loom   | Duty on the yarns of which composed, plus 0 30 lei per 100 kil.                              | Duty on the yarns of which composed, plus 1 lei per 100 kil.                           |
| 321 Cotton, carded or combed, and cotton waste for cleaning machines per 100 kil.  | 6 00  | 6 00  | 342 Twine of Manilla hemp, single, in skeins, imported for binding sheaves <sup>2</sup> per 100 kil.  | 6 00   | 6 00   |
| 322 Wadding, in layers, gummed or not, excepting medicated cotton wool:<br>White ..... per 100 kil.<br>Colored ..... "   | 16 00<br>25 00                                    | 16 00<br>25 00  | Note.—The law of May 28, 1891, is repealed.   |  |  |
| 323 Medicated cotton wool, cleaned, sterilized or not, treated with carbolic, iodoform, or other preparations..... per 100 kil.  | 32 00   | 32 00   | 343 Cordage and twine of jute, abaca, phormium tenax, raphia, Manilla hemp, and other vegetable textile materials n.s.m. twisted, of any number of strands, tarred or not: <sup>2</sup><br>a. Above 10 mm. in diameter <sup>2</sup> per 100 kil.<br>b. From 10 to 2 mm. in diameter <sup>2</sup> per 100 kil. | 60 00<br>70 00   | 60 00<br>70 00   |
| Note.—Tissues and yarns, sterilised, or treated with carbolic acid or iodoform, and other similar articles used for surgical dressing, are classified according to the material of which the respective tissues and yarns are manufactured.                                      |   |   |   |  |  |
| 324 Single yarns of jute, abaca, phormium tenax, lime bark, raphia, and other vegetable textile materials, n.s.m., unbleached, undyed, measuring per kil.:<br>a. Up to 4,000 metres...per 100 kil.<br>b. From 4,000 to 7,500 metres...per 100 kil.<br>c. Above 7,500 metres... " | 4 00<br>6 00<br>12 00                             | 8 00 U.K.<br>12 00 U.K.<br>25 00 U.K.                                 |   |  |  |
| 325 The same, bleached or dyed.....  | Duty on unbleached yarns, plus 6 lei per 100 kil. | Duty on unbleached yarns, with an addition of 5 lei per 100 kil. U.K. |   |  |  |
| 326 Yarns of the same materials, twisted of two or more strands, unbleached, undyed, measuring per kil.:<br>a. Up to 4,000 metres...per 100 kil.   | 8 00  | 8 00  |   |  |  |

§ Duty fixed as a result of Notes exchanged subsequently to the conclusion of the Anglo-Roumanian Treaty.

| Nos. |  | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. | Nos. |  | General<br>Tariff.<br>Lel. b.  | Conventional<br>Tariff.<br>Lel. b.   |
|------|--|-------------------------------|------------------------------------|------|--|--|--|
|      |  |                               |                                    |      |  |  |  |
|      | c. Less than 2 mm. in diameter <sup>a</sup>  |                               |                                    | 356  | The same, dyed, printed, woven in several colours.....   | Duty on unbleached tissues, according to class, with an addition of 60 per cent. | Duty on unbleached tissues, according to class, with an addition of 20 per cent. A |
| 344  | The same, bleached or dyed <sup>c</sup> .....  |                               |                                    |      |  |  |  |
| 345  | Rope and twine of hemp, flax, or ramie, twisted, of any number of strands, tarred or not:<br>a. Above 10 mm. in diameter <sup>a</sup> .....<br>b. From 10 to 2 mm. in diameter <sup>a</sup> .....<br>c. Less than 2 mm. in diameter <sup>a</sup> ..... per 100 kil.  |                               |                                    | 357  | Plushes and velvets, smooth or not, of hemp, flax, ramie, jute, abaca, prunium tenax, and other vegetable textiles not specially mentioned:<br>a. Unbleached, undyed... per 100 kil.<br>b. Bleached, dyed, printed " "<br>Note.—Articles of hemp, flax and ramie, mixed with threads of other textile materials, except silk, so long as the proportion of admixture does not bring them under Nos. 114, 356, or 376 (note), follow the classification of Nos. 352 to 356. |  |  |
| 346  | The same, bleached or dyed <sup>c</sup> .....  |                               |                                    |      |  |  |  |
| 347  | Fishing nets, including those of cotton <sup>c</sup>   |                               |                                    | 358  | Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing above 180 grammes per sq. metre:<br>a. Having, in warp and weft together, up to 35 threads per sq. cm. .... per 100 kil.<br>b. Having from 36 to 55 threads per sq. cm. .... per 100 kil.<br>c. Having more than 55 threads per sq. cm. .... per 100 kil.  |  |  |
| 348  | Nets, other than for fishing, also halters, bridles, girths, buckets, hose, ladders, straps of rope-work, even combined with camel's hair, and all other manufactures of twine of any vegetable textile materials for transmissions, even combined with other common materials <sup>b</sup> ..... per 100 kil.   |                               |                                    | 359  | Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing from 180 to 100 grammes per sq. metre:<br>a. Having up to 40 threads per sq. cm. .... per 100 kil.<br>b. Having from 41 to 70 threads per sq. cm. .... per 100 kil.<br>c. Having more than 70 threads per sq. cm. .... per 100 kil.  |  |  |
| 349  | The same, bleached or dyed " "   |                               |                                    | 360  | Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, and weighing from 100 to 70 grammes per sq. metre:<br>a. Having up to 50 threads per sq. cm. .... per 100 kil.<br>b. Having from 51 to 80 threads per sq. cm. .... per 100 kil.<br>c. Having more than 80 threads per sq. cm. .... per 100 kil.   |  |  |
| 350  | Tissues of jute, unbleached, undyed, having in warp and weft together in the square of 2 cm.:<br>a. Up to 36 single threads, even though with coloured stripes or checks <sup>a</sup> ..... per 100 kil.<br>b. From 36 to 80 threads, but without stripes or checks per 100 kil.<br>c. The same with more than 80 threads ..... per 100 kil.<br>d. Carpets and mats, of jute, cocoa fibre, and similar textile materials, n.o.m., whether dyed or printed, or not ..... per 100 kil.<br>e. Tissues of jute, mixed with threads of other vegetable textile materials, but which contain 80 per cent. or more of jute ..... per 100 kil. |                               |                                    | 361  | Cotton tissues of all kinds, except those specially mentioned, unbleached, undyed, weighing 70 grammes or less per sq. metre:<br>a. Having up to 50 threads per sq. cm. .... per 100 kil.<br>b. Having from 51 to 80 threads per sq. cm. .... per 100 kil.<br>c. Having more than 80 threads per sq. cm. .... per 100 kil.   |  |  |
| 351  | The same as under a of 350, bleached, dyed, or printed.....<br>Note.—Bleached, dyed, or printed tissues, similar to those enumerated in categories b, c and e of this class, are treated as tissues of flax, hemp and ramie.   |                               |                                    | 362  | Cotton tissues enumerated in Nos. 358 to 361, bleached   |  |  |
| 352  | Tissues of hemp, flax, ramie and other textiles, n.o.m. unbleached, undyed, weighing more than 400 grammes per sq. metre:<br>a. Having in warp and weft together, up to 32 threads per sq. cm. .... per 100 kil.<br>b. Having more than 32 threads per sq. cm. .... per 100 kil.   |                               |                                    | 363  | The same, dyed in one color .....  |  |  |
| 353  | Tissues of hemp, flax, ramie, unbleached, undyed, weighing from 400 to 100 grammes per sq. metre:<br>a. Having in warp and weft together, up to 24 threads per sq. cm. .... per 100 kil.<br>b. Having from 24 to 40 threads per sq. cm. .... per 100 kil.<br>c. Having from 40 to 60 threads per sq. cm. .... per 100 kil.<br>d. Having more than 60 threads per sq. cm. .... per 100 kil.   |                               |                                    | 364  | The same, printed or dyed in two or more colors  |  |  |
| 354  | Tissues of hemp, flax, ramie, weighing less than 100 grammes per sq. metre:<br>a. Having up to 50 threads per sq. cm. .... per 100 kil.<br>b. Having from 50 to 80 threads per sq. cm. .... per 100 kil.<br>c. Having more than 80 threads per sq. cm. .... per 100 kil.   |                               |                                    | 365  | Book muslin (organdi) and cotton caaya, of any weight, dressed. [Those not dressed are classed as cotton tissues]..... per 100 kil.  |  |  |
| 355  | Tissues, enumerated in Nos. 352, 353 and 354, bleached .....   |                               |                                    | 366  | Cotton plushes and cotton velvets, smooth or not, of all kinds, and of one color ..... per 100 kil.  |  |  |
|      |  |                               |                                    | 367  | The same, dyed or printed in more than one color ..... per 100 kil.  |  |  |
|      |  |                               |                                    | 368  | Talies for curtains, bedspreads, furniture covers &c. common, i.e. of straight warp (à chaîne droite):<br>a. Having up to 4 threads per om. of width ..... per 100 kil.<br>b. Having more than 4 threads ..... per 100 kil.  |  |  |
|      |  |                               |                                    | 369  | Talies and guipures for curtains, bedspreads, furniture covers &c. flue, i.e. with mesh of network, with designs, with combinations of spots, ..... per 100 kil.   |  |  |

<sup>a</sup> In the classification of tissues, the number of threads per square centimetre shall be arrived at by adding together single threads and not threads of two or three strands.



|  | General<br>Tariff.<br>Let. b.  | Conventional<br>Tariff.<br>Let. b.   |   | General<br>Tariff.<br>Let. b.   | Conventional<br>Tariff.<br>Let. b.  |
|--|--|--|---|---|---|
| Tulle and guipures enumerated in Nos. 368 and 369, imported ready-made in certain covers, edged or surrounded with ribbons, tulle, or guipure  |  |  | Nos.  |   |   |
|  | Duty on the tulle according to quality, with an addition of 20 per cent. | Duty on the tulle according to quality, with an addition of 20 per cent.     | c. On tulle of cotton or other vegetable textile..... per kil.  | 20 00   | 20 00   |
|  |  |  | d. On tissues of silk or containing silk..... per kil.  | 40 00   | 40 00   |
|  |  |  | e. On tulle of silk or containing silk..... per kil.  | 60 00   | 60 00   |
| Tulle, properly so-called, of all kinds of vegetable textile materials, without designs, and having in 1 cm. of width or length:   |  |  | <i>Note.</i> —All kinds of embroideries on tissues with selvage are dutiable under 406.   |   |   |
| a. Less than 7 meshes..... per 100 kil.  | 500 00   | 350 00 U K   | 383 Bags of jute, made of the tissues specified in No. 350a. <sup>2</sup>   | Duty on the tissue, with an addition of 1 kilu per 100 kil.                                 | Duty on the tissue, with an addition of 1 kilu per 100 kil. U K, I                            |
| b. 7 meshes or more.....   | 650 00   | 650 00   | <i>Note.</i> —Bags of other vegetable textiles follow the rules for made-up articles.   |   |   |
| The same, figured or embroidered for ladies' veils or bows, also spotted tulles  | Double the duty on tulles properly so-called without designs.            | Double the duty on tulles properly so-called without designs.                | 384 Made-up articles of all kinds of stuffs or materials, plain or combined one with another.....   | Three times the duty on the most highly taxed material of which the right side is composed. | Three times the duty on the most highly taxed material of which the right side is composed. A |
| Lamp wicks and plaited wicks for candles and tinder-boxes, per 100 kil.  | 120 00   | 120 00   | <i>Note 1.</i> —The duty on shirts, without collars or cuffs, of cotton combined with other textile materials will be assessed according to the stuff predominating on the surface.   |   |   |
| Ribbons of all kinds of vegetable textile material, woven or plaited of every kind, even velveteed, such as ribbons, properly so-called, braids, and other articles, bleached or dyed in one color, whether sold by measure or by the piece..... per 100 kil.  | 220 00   | 160 00   | <i>Note 2.</i> —Men's linen of cotton or flax with ornamental needlework, not embroidered, even with applications of ribbons, trimmings, tapes, coloured or not, is dutiable according to this number. (A.)                                 |   |   |
| The same, woven or printed in more than one color..... per 100 kil.  | 250 00   | 160 00   | Made-up articles of wool.....   |   |   |
| Trimmings, buttons of all kinds of vegetable textile material, or of different kinds of textile materials mixed in so far as they do not fall under the classifications of Nos. 114, 166 and 167..... per 100 kil.   | 220 00   | 180 00   | <i>Note.</i> —Stuffs and materials cut out for making-up are treated as made-up articles.   |   |   |
| <i>Note.</i> —Articles of cotton mixed with threads of other textile materials, except silk and wool—in so far as the proportion of the mixture does not necessitate the application of the classification of No. 3-06, or if, in the case of mixtures of hemp, flax or ramie, they contain 60 per cent., or more, of their weight of cotton—follow the classification of Nos. 338 to 370. |  |  | Mattresses, quilts, pillows, and other articles made of tissues and stuffed, pay, for a third of their weight, three times the duty on the covering, and for the remaining two-thirds the duty on the material with which they are stuffed. |   |   |
| Yarua, tissues, trimmings and ribbons of cellulose are treated as articles of cotton (literally: are treated among articles having reference to cotton).   |  |  | 385 Made-up articles lined with any stuff containing silk   | Duty on the article, with an addition of 10 per cent.                                       | —   |
| Stuffs, knitted, of any kind of vegetable textile material, even mixed and combined one with another, unbleached, undyed:  |  |  | Made-up articles of wool lined with any stuff containing silk   |   |   |
| a. Weighing more than 300 grammes per sq. metre..... per 100 kil.  | 130 00   | 130 00   | 386 Made-up articles trimmed with fur, feathers, lace, or embroidery  | Duty on the made-up article, according to class, with an addition of 30 per cent.           | Duty on the made-up article, according to class, with an addition of 30 per cent. A           |
| b. Weighing from 300 to 150 grammes per sq. metre..... per 100 kil.  | 180 00   | 160 00 I   | Made-up articles of wool trimmed with fur, feathers, lace, or embroidery  |   |   |
| c. Weighing less than 150 grammes per sq. metre..... per 100 kil.  | 250 00   | 180 00   | 387 Head-dress for men:   |   |   |
| The same, bleached or dyed.....  | Duty on unbleached knitted stuffs, with an addition of 20 per cent.      | Duty on unbleached knitted stuffs, with an addition of 20 lei per 100 kil. I | a. Military head-dress, caps, kópia, shakos and helmets, of tissues, felt, skin, or combined with skin, ornamented with trimming, metal, &c. .... per kil.  | 8 00  | 8 00  |
| Hosiery of all kinds of vegetable textile materials, even mixed and combined one with another, dyed or undyed:   |  |  | b. Hats, caps, bonnets, berets and other similar head-dress, except military, of any tissue other than silk per kil.  | 10 00   | 10 00   |
| a. Flannels, drawers, and all other knitted articles not specially mentioned..... per 100 kil.   | 250 00   | 200 00   | c. Hats &c. of tissues of silk, or combined with, or containing silk..... per kil.  | 30 00   | 30 00   |
| b. Stockings and socks.....  | 280 00   | 215 00 I   | 388 Silk hats for men and mechanical (opera) hats..... each   | 2 00  | 1 50 F  |
| c. Gloves.....   | 350 00   | 280 00   | 389 Men's ties:   |   |   |
| <i>Note.</i> No distinction is made as regards gloves, stockings, and socks, if these articles are simply cut out, or cut out and sewn, or joined by machine or in the loom.   |  |  | a. Of any kind of cotton material, of linen, or of wool, without addition of silk..... per kil.   | 8 00  | 8 00  |
| Insignificant accessories, such as buttons and binding, even of silk, are not considered as "decorations" within the meaning of No. 350.   |  |  | b. Of any kind of silk material, or of other textiles mixed with silk..... per kil.   | 24 00   | 24 00   |
| The same [except gloves, stockings, and socks, cut out, or cut out and sewn, or decorated by hand, embroidered, or with lace.....]   | Double the duty on the articles of hosiery according to kind.            | Double the duty on the articles of hosiery enumerated in No. 379.            | 390 Collars, cuffs, shirt fronts, plain, without embroidery or trimming:  |   |   |
| Laces of all kinds of vegetable textile material, even combined one with another, of any width, whether sold by measure or by the piece:   |  |  | a. Of cotton or woollen tissues, per kil.   | 8 00  | 8 00  |
| a. Machine made..... per 100 kil.  | 600 00   | 400 00 U K, F  | b. Of linen tissues.....  | 12 00   | 12 00   |
| b. Hand made.....  | 1,200 00   | 800 00 F   | c. Of silk tissues.....   | 24 00   | 24 00   |
| Hand-made machine-made embroideries, on every kind of material, for making up; such as bands scalloped or not, insertion, and, in general, all embroideries on tissue without selvage, or on ribbon, whether sold by measure or by the piece:  |  |  | 391 Collars, cuffs, shirt-fronts, plain, without embroidery or trimming:  |   |   |
| a. On woollen tissues or on felt per kil.  | 10 00  | 10 00  | ex. a. Of cotton tissue..... per kil.   | —   | 6 00 A  |
| b. On tissues of cotton, linen, hemp or any other vegetable textile..... per kil.  | 7 00   | 7 00   | b. Of linen tissue, alone of cotton tissue, not embroidered, without lace, but with trimmings, such as edges, cord, folds, ribbons and other colored ornaments..... per kil.  | —   | 12 00 A   |
|  |  |  | 392 Braces, garters, belts, with or without India-rubber thread, even combined with leather and metals:   | 30 00   | 30 00   |
|  |  |  | a. Plain, of cotton, wool, or linen..... per kil.   | 3 00  | 3 00  |

| Nos. |   | General<br>Tariff.<br>Lei. b.  | Conventional<br>Tariff.<br>Lei. b.   | Nos.   |  | General<br>Tariff.<br>Lei. b.                                      | Conventional<br>Tariff.<br>Lei. b.                                 |
|------|---|--|--|--------|--|--|--|
|      | 1. Of cotton, wool, or linen, ornamented with ribbons, embroidery, or lace.....per kil.   | 5 00   | 5 00   |        | covers do not alter their tariff classification.<br><i>Note.</i> —Cloth covers not coated shall not be classed in No. 409, but shall be treated as made up articles according to kind.   |  |  |
| 293  | 11a or 11b or other such ornaments for ladies:<br>a. Of cotton, woollen or linen tissues, even trimmed with machine-made embroidery and lace.....per kil.   | 10 00  | 10 00  | 410    | Oil cloth ("Mazama"), ornamented, printed, whether sold by the piece or by measure.....per 100 kil.  | 40 00  | 40 00  |
|      | b. Of tissues of cotton, wool, linen, silk, gauze, trimmed with hand-made embroidery and lace or with silk lace.....per kil.  | 15 00  | 15 00  | 411    | Cloth for bookbinding, plain, pressed, stamped, dyed, printed.....per 100 kil.   | 60 00  | 60 00  |
|      | <i>Note.</i> —Those of plain silk are dutiable under category b.  | 30 00  | 30 00  | 412    | Cloth, transparent, for copying.....per 100 kil.   | 100 00   | 100 00   |
| 304  | Artificial flowers, whether flowers properly so-called, or leaves, or parts of flowers and leaves:<br>a. Of paper, porcelain, and glass, with or without iron wire.....per kil.   | 2 00   | 2 00   | 413    | Muslins and taffetas, waxed or lacquered.....per 100 kil.  | 70 00  | 70 00  |
|      | <i>Note.</i> —Under this number are included natural plants chemically prepared for decorative purposes, whether colored or not.  |  |  | 414    | Articles of tarred, waxed, or varnished cloth, even combined with wood, cardboard, ordinary leather, and common metals.....per 100 kil.  | 150 00   | 150 00   |
|      | b. Of celluloid, gutta serena or other common paste, even combined with iron wire or other common materials per kil.  | 4 00   | 4 00   | 415    | The same, combined with fine morocco, ivory, mother-of-pearl, tortoise-shell, and fine metals.....per 100 kil.   | 300 00   | 300 00   |
|      | c. Of wax, of tissues of every kind, even combined with feathers, wax, iron wire, and other materials.....per kil.  | 15 00  | 15 00  | 416    | Yarns and tissues generally, knitted stuffs, and trimmings, mixed with gold threads, other than of gold or silver, or even mixed with threads of gilded copper.....per 100 kil.  | Duty on the respective materials, with an addition of 25 per cent. | Duty on the respective materials, with an addition of 25 per cent. |
| 398  | Ladies' hats, of any kind of material, trimmed with flowers, feathers, gauze, and any other ornament of millinery each  | 5 00   | 4 00 F   | 417    | Yarns and tissues generally, knitted stuffs and trimmings, mixed with threads of gold, silver, or of silver gilt.....per 100 kil.  | Duty on the respective materials, with an addition of 50 per cent. | Duty on the respective materials, with an addition of 50 per cent. |
| 396  | Corsets of tissues of all kinds, neither ornamented nor embroidered, without lace.....each  | 2 00   | 2 00   | 418    | Mechanical pulp, of wool, straw, and other vegetable fibres.....per 100 kil.   | 5 00   | 5 00   |
| 397  | Ditto, ornamented, embroidered, or with lace.....each   | 5 00   | 5 00   | 419    | Pulp, of rags.....per 100 kil.   | 1 00   | 1 00   |
| 398  | Dress shields, impermeable or otherwise, of any kind of material, except silk.....per kil.  | 4 00   | 4 00   | 420    | Cellulose, unbleached, wet or dry.....per 100 kil.   | 8 00   | 5 00 A   |
| 399  | Ditto, wholly or partly of silk.....per kil.  | 8 00   | 8 00   | 421    | Cellulose, bleached, wet or dry.....per 100 kil.   | 12 00  | 8 00   |
| 400  | Umbrellas and parasols of cotton, wool, or linen, plain, not ornamented, each   | 1 50   | 1 50   | 422    | Concentrated lye from the manufacture of cellulose.....per 100 kil.  | 1 60   | 1 50   |
| 401  | Ditto, ornamented.....each  | 2 00   | 2 00   | 423    | Common paper, brown, for packing; common cardboard, brown, yellow, or white, neither artificially colored, varnished, nor containing other materials than straw and mechanical wood pulp.....per 100 kil.  | 15 00  | 15 00  |
| 402  | Ditto, of silk, plain, not ornamented.....each  | 3 00   | 3 00   | 424    | Packing paper, printing paper, cardboard, neither glazed nor colored, of cellulose or mechanical wood pulp, unbleached.....per 100 kil.  | 30 00  | 30 00  |
| 403  | The same of silk, ornamented with lace or embroidery, even with the bangle of fine material.....each  | 5 00   | 4 00 F   |        | <i>Note 1.</i> —All cardboards other than those enumerated in Nos. 423, 426 and 427 are dutiable under this heading.<br>—The duty specified in No. 424 in regard to the various kinds of paper for newspaper printing, in rolls or in flat packages, shall be reduced from 30 to 5 lei when the factories in the country do not adhere to the prices fixed by their declaration registered at the Ministry of Finance under No. 33879, on Jan. 17, 1912. |  |  |
| 404  | Pans:<br>a. Of paper, wood, or celluloid per kil.   | 2 00   | 2 00   | 425    | Packing paper, printing paper, writing paper, and paper for advertisements, glazed on one or both sides, not colored, containing unbleached cellulose and mechanical wood pulp.....per 100 kil.  | 35 00  | 35 00  |
|      | b. Of tissues of every kind, or of common leathers, combined with wood and bone.....per kil.  | 5 00   | 4 00 F   | 426    | Paper containing cellulose, bleached, so-called velum, colored papers, glazed or not, fine cardboard of every kind, of one or more sheets, as also those destined for painting, photography, and bookbinding, also what are known as porcelain, chalk, and marble papers.....per 100 kil.  | 45 00  | 45 00  |
|      | c. Of tissues of every kind, of feathers, or of lace, combined with ivory, mother-of-pearl, tortoise-shell, or precious metals.....per kil.   | 20 00  | 20 00  | ex 426 | Paper for bookbinding.....per 100 kil.   | —  | 35 00 F  |
| 405  | Tissues of every kind, whether sold by measure or by the piece, for special purposes, such as curtains, covers, draperies, fichus, &c.:<br>a. Not embroidered (and not hemmed).....                                     | Duty on the tissue, according to kind, with an addition of 30 per cent.            | Duty on the tissue, according to kind, with an addition of 30 per cent.            |        | Paper colored on the surface in several colors (variegated paper), paper of one color glazed, marbled, or moroccoed.....per 100 kil.   | —  | 28 00  |
|      | b. [Hemmed or] embroidered by machine.....  | Double the duty on the tissue on which embroidered.                                | Double the duty on the tissue on which embroidered.                                |        | Papers known as porcelain or chalk papers.....per 100 kil.   | —  | 28 00 A  |
|      | <i>Note.</i> —Tissues of cotton, flax, wool and half wool, in which the ends of the threads form fringes, even knotted in tufts, are dutiable according to this number, and are not considered as made up articles (4). |  |  | 427    | Paper for books and registers, fine duplex cardboards and papers, drawing paper, paper in rolls or strips, ruled paper, music paper, checkered paper, wall papers, and all other papers not specially mentioned.....per 100 kil.   | 60 00  | 50 00 F  |
| 406  | Tissues of every kind, embroidered by hand or not, with applications made of different tissues, in order to form either stuffs to be sold by measure or articles such as curtains, covers, underpieces, fichus, &c.     | Three times the duty on the tissue on which the embroidery or application is made. | Three times the duty on the tissue on which the embroidery or application is made. |        | <i>Note.</i> —All kinds of writing paper, folded, and made up in reams, are dutiable under this heading.<br><i>Note.</i> —Watermarked writing paper is dutiable according to quality, under Nos. 425-427 (4).  |  |  |
| 407  | Articles made of different tissues, or of such tissues combined with gulgures or embroidery, in such a manner that it is impossible to determine on what kind of tissue the work is applied                             | Three times the duty on the most highly taxed material of the combination.         | Three times the duty on the most highly taxed material of the combination.         |        |  |  |  |
| 408  | Emery cloth.....per 100 kil.  | 30 00  | 30 00  |        |  |  |  |
| 409  | Waterproof cloth (larded or impregnated in any manner), for packing, for wagon covers, or for covering up produce and merchandise, including linoleum.....per 100 kil.  | 60 00  | 60 00  |        |  |  |  |
|      | <i>Note.</i> —Buckles, rings and hooks of wood or metal attached to wagon   |  |  |        |  |  |  |

† Tissues, knitted stuffs, and trimmings, mixed with metal threads plain, gilt or silvered, or with gold or silver threads, shall be dutiable under Nos. 416 or 417, provided such threads do not predominate in quantity. If such threads constitute the whole surface of the articles or predominate in quantity, said articles shall be assessed according to Nos. 713-717.

|  | General<br>Tariff.<br>Let. b. | Conventional<br>Tariff.<br>Let. b. | Nos.   | General<br>Tariff.<br>Let. b. | Conventional<br>Tariff.<br>Let. b. |
|--|-------------------------------|------------------------------------|--|-------------------------------|------------------------------------|
| Watermarked paper for deeds and documents; gelatinized paper; paper of rags; letter paper; blotting paper; silk paper called "tissue paper"; parchment paper; oilboard and glazed paper, white or colored; velvet paper; lace papers; figured paper or paper cut by the punching machine; paper in sheets or in small pieces for edgings and corners of book covers; so-called Chinese and Dutch papers, paper canvas stock on silk ..... per 100 kil. | 80 00                         | 80 00                              | 441 Scientific maps and charts of every kind, such as geographical, geological, astronomical, marine &c.; drawings of machinery, architecture, anatomy, natural history, and, in general, all other instructive illustrations and pictures, mounted in any manner, as also geographical and astronomical globes with the text in Roumanian or signed by Roumanian authors ..... per 100 kil. | 100 00                        | 100 00                             |
| Papers with initials, monograms, emblems, or designs of any kind, in relief, lithographed, or printed in any color, or gilt, silvered, or bronzed, per 100 kil.  | 140 00                        | 140 00                             | 442 The same, with text in foreign languages or by foreign authors ..... per 100 kil.  | Free                          | Free                               |
| Wares of paper and cardboard:  |                               |                                    | 443 Publications or albums printed in black or even in colors, in which the illustrations form the principal part, and in which the text in foreign languages is merely explanatory—in leaves, stitched, in boards, or bound 100 kil.  | 60 00                         | 60 00                              |
| a. Paper bags, tubes, and the like, made of the materials specified in No. 428 ..... per 100 kil.  | 80 00                         | 80 00                              | Notes.—(i.) Illustrated and comic papers come under Nos. 439 and 440.  |                               |                                    |
| b. Envelopes; paper-bags for correspondence or for packing; boxes of cardboard, and tubes, for packing; bouquet-holders; lamp shades; of all these combined or with common woods, but neither ornamented nor varnished; as also every article of paper or cardboard, not specially mentioned—all these made of the materials specified in Nos. 424, 425 and 426 ..... per 100 kil.   | 200 00                        | 200 00                             | (ii.) a. Catalogues and price lists, illustrated or not, either in Roumanian or foreign languages, whether or not in boards or bound, are free of duty.  | —                             | Free                               |
| c. Similar articles made of the papers or cardboards specified in Nos. 427 and 428 ..... per 100 kil.  | 300 00                        | 300 00                             | b. Catalogues and price lists, illustrated or not, either in Roumanian or foreign languages, whether or not in boards ..... per 100 kil.   | —                             | Free U K                           |
| The same, ornamented in different colors, varnished, combined with different materials; also cuffs and shirt fronts of paper, whether or not combined with cotton tissues; post cards, backs of calendars, copy books, note books, blocks, registers, copy letter books, albums &c.—all these stitched, in boards, or bound; visiting cards, labels, accounts, invoices, bills of exchange ..... per 100 kil.  | 400 00                        | 400 00                             | 444 Icons and religious images in general; engravings, lithographs, chromolithographs, oleographs, and every kind of print of no artistic value, in one or more colors, on paper, tissues, or any other material, representing persons or subjects of foreign history ..... per 100 kil.   | Prohibited                    | Prohibited                         |
| Other paper wares:   |                               |                                    | Notes.—Icons and images bearing inscription in the Roumanian language worked on wood or tissue in Roumanian monasteries or other pious institutions abroad, are allowed to be imported, with the authorisation of the Ministry. The above articles will be liable to the duty charged on the material on which they are worked.  |                               |                                    |
| a. Illustrated postcards cut or in sheets; collars, cuffs and shirt-fronts of paper, or of paper covered on one or both sides with bleached, dyed, or printed cotton tissue, even with imitation of sewing produced by impression (including the weight of the cardboards or boxes in which they are imported) ..... per 100 kil.  | —                             | 200 00                             | 445 The same, also paintings, having an artistic value, and approved in each separate case by the Ministry of Finance ..... per 100 kil.   | Free                          | Free                               |
| b. Photographic albums, stitched, in boards, or bound ..... per 100 kil.   | —                             | 250 00                             | Notes.—The frames of the above images or paintings, also the mats containing them, will be assessed separately, by deducting the approximate weight of the picture if these cannot be removed for the purpose of being weighed.  |                               |                                    |
| c. All other articles mentioned in No. 430, ornamented in different colors, varnished, combined with different materials; backs of calendars; note-books; copy-books; blocks; registers; copy letter books; albums &c.—all these, stitched, in boards, or bound; visiting cards; labels; accounts; invoices; bills of exchange ..... per 100 kil.  | —                             | 400 00                             | 446 Engravings, lithographs, chromolithographs, oleographs, other than religious or representing historical subjects, as also photographs, photogravures, and prints of every kind, other than those enumerated in No. 444, printed on paper, cardboard, tissues, or any other material, in sheets, or volumes, stitched, in boards, or bound ..... per 100 kil.                             | 200 00                        | 200 00                             |
| 32 Tubes, conical and cylindrical, also pressed paper or cardboard spoons, combined or not with common materials for use in spinning and weaving ..... per 100 kil.  | 30 00                         | 30 00                              | Notes.—When framed, the frame is dutiable separately, according to the material of which made.   |                               |                                    |
| 33 Articles of papier-mâché, carton-pierre, or other paper compositions, even combined with wool, common metals, glass, tissues, common leather, and other common materials, not ornamented by hand, even bearing decorations printed in relief ..... per 100 kil.   | 200 00                        | 200 00                             | Lithographs, chromo-lithographs, oleographs of the above kinds ..... per 100 kil.  | —                             | 100 00                             |
| 34 Do. with fine woods, metals, leathers, or tissues, or with tortoise-shell, mother-of-pearl, or ivory, or decorated by hand, even if gilt and silvered ..... per 100 kil.  | 300 00                        | 300 00                             | 447 Playing cards of any kind and quality ..... per 100 kil.   | Prohibited                    | Prohibited                         |
| 35 Cigarette paper, tubes for cigarettes ..  | Prohibited                    | Prohibited                         | 448 Bonds, lottery tickets, and all other foreign documents not authorised by the State and not quoted by the Bourse ..... per 100 kil.  | Prohibited                    | Prohibited                         |
| 36 Manuscripts in any language .....   | Free                          | Free                               | 449 Cardboard, tarred, asphalted, covered or soaked with any other similar material, as also cardboard tubes of the same nature ..... per 100 kil.   | 10 00                         | 10 00                              |
| 37 Books, and every kind of publication and printed matter in Roumanian, music (with Roumanian text), printed abroad, in sheets or in packets, stitched, in boards, or bound .....   | Free                          | Free                               | Emery paper ..... per 100 kil.   | 12 00                         | 12 00                              |
| 38 The same, printed in Roumanian, by citizens of other states, living abroad .....  | Free                          | Free                               | 451 So-called "chemical paper," treated with different chemical materials, for photography, for copying, tracing, or for producing chemical reactions, or for killing insects, as also papers treated with solutions of gutta-percha and different gums, with oily solutions, wax, resin, collodion, or any other chemical substance, whether oily or gummy ..... per 100 kil.               | 50 00                         | 50 00                              |
| 39 Books and every kind of publication in foreign languages, as also musical works with text in foreign languages, stitched or not .....   | "                             | "                                  | 452 Celluloid and similar materials, raw, in bulk, in plates, sheets, bars, or tubes, not wrought into articles, neither polished nor varnished ..... per 100 kil.   | 40 00                         | 40 00                              |
| 40 The same, in boards .....   | "                             | "                                  | 453 The same, polished, varnished, or cut for the manufacture of special articles ..... per 100 kil.   | 100 00                        | 100 00                             |
| " bound .....  | Free                          | Free                               | 454 Articles of celluloid and other similar substances, even combined with other materials ..... per 100 kil.  | 300 00                        | 300 00                             |
|  |                               |                                    | ee 454 Bands of celluloid ..... per 100 kil.   | —                             | 240 00 A                           |
|  |                               |                                    | 455 India-rubber and gutta-percha, raw, in bulk, and broken articles of India rubber ..... per 100 kil.  | 0 50                          | 0 50                               |
|  |                               |                                    | 456 Solutions and pastes of India-rubber ..... per 100 kil.  | 5 00                          | 5 00                               |

+ The Roumanian Government have decided (Dec. 25, 1919) to admit books of all kinds, in all languages (whether bound or not), into Roumania free of Customs duty. Further, the recently imposed surtax of 2 per cent. and *colorem* is not applicable to books.



| Nos.   | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. | Nos.   | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. |
|--|-------------------------------|------------------------------------|--|-------------------------------|------------------------------------|
| 457 Plates and sheets of india-rubber, not combined with other materials ..... per 100 kil.  | 10 00                         | 10 00                              | b. Ground, washed, riddled, even in paste, but not combined with other materials, as also quartz sand for glass making <sup>2</sup> ..... per 100 kil.   | 0 05                          | 0 05                               |
| 458 The same, combined with tissues &c. .... per 100 kil.  | 20 00                         | 20 00                              | 484 Common stones of every kind, rough, excepting marble, alabaster, and other fine stones, also meerschaum, asbestos, spar, feldspar, all rough <sup>2</sup> ..... per 100 kil.<br>Cryolite ..... "   | 0 40<br>0 20                  | 0 40<br>0 20                       |
| 459 Articles of india-rubber and india-rubber threads, not combined with other materials ..... per 100 kil.  | 40 00                         | 40 00                              | ex 484 Granite or natural basalt, rough ..... per 100 kil.   | —                             | 0 30 A.                            |
| 460 Articles of india-rubber combined with other materials, but not made up :<br>a. Threads, stuffs, bands, elastic ribbons of india-rubber threads, covered with common textile materials, linen, cotton ..... per 100 kil.   | 100 00                        | 100 00                             | 485 Common stones, rough-hewn, paving, and for flag-stones, curbstones, building, and other similar uses which do not require finely-wrought stone; lithographic stones <sup>2</sup> ..... per 100 kil.  | 0 70                          | 0 70                               |
| b. Threads, stuffs, bands, elastic ribbons of india-rubber threads, covered with silk, pure or mixed with other textiles ..... per 100 kil.<br>Note. Elastic ribbons with rubber threads covered with textile materials used in making garters, shall be taxed under No. 460 a or b, as the case may be, even though not containing rubber threads on the edges and having the appearance of ordinary ribbons. | 300 00                        | 300 00                             | ex 485 Slabs, rough-hewn, for flag-stones and curb stones of lava ..... per 100 kil.   | —                             | 0 40                               |
| 461 Made-up articles of india-rubber :<br>a. Goloshes and tennis shoes ..... per 100 kil.  | 120 00                        | 120 00                             | 486 Common building stone, such as limestone, not taking polish, sandstone, &c. hewn, ready for building or for other purposes <sup>2</sup> ..... per 100 kil.   | 1 00                          | 1 00                               |
| b. Cloaks, clothing, and other made-up articles ..... per 100 kil.   | 250 00                        | 250 00                             | 487 Flags of the same stone of less than 16 centimetres in thickness when hewn, as also lithographic stones, engraved, designed, lettered <sup>2</sup> ..... per 100 kil.  | 2 00                          | 2 00                               |
| Note.—This article includes articles made up from tissues coated with rubber or gutta percha on one side only, varnished or not, or from double tissues with intermediate layer of rubber or gutta percha (A).<br>Tissues not made-up articles of tissue merely in combination with india-rubber solutions for rendering them waterproof, will be classed under the respective numbers, according to kind.     | 250 00                        | 250 00                             | 488 Millstones, grindstones, filtering stones, and all other articles of soft stone even combined with iron, emery wheels <sup>2</sup> ..... per 100 kil.<br>ex 488 Millstones ..... per 100 kil.  | 3 00<br>1 00                  | 3 00<br>1 00                       |
| 462 All other articles of india-rubber combined or not with other materials, and intended for technical, medical, or professional use, even vulcanised; also machine belting of india-rubber, combined with cotton or other materials ..... per 100 kil.   | 50 00                         | 50 00                              | 489 Slates for roofing or for other purposes, unpolished, unframed <sup>2</sup> ..... per 100 kil.   | 2 00                          | 2 00                               |
| 463 Articles of vulcanised india-rubber, combined or not with other common materials, such as combs, vaporisers, rulers, paper-weights, pads, articles of dress, and other similar wares ..... per 100 kil.  | 240 00                        | 240 00                             | 490 Slate, polished, of all sizes <sup>2</sup> ..... per 100 kil.  | 3 00                          | 3 00                               |
| 464 Rosin <sup>2</sup> ..... "   | 0 50                          | 0 50                               | 491 The same, framed in wood, and slate pencils <sup>2</sup> ..... per 100 kil.  | 8 00                          | 8 00                               |
| 465 Vegetable tar <sup>2</sup> ..... "   | 5 00                          | 5 00                               | 492 Mica, in plates or sheets <sup>2</sup> ..... per 100 kil.  | 1 00                          | 1 00                               |
| 466 Turpentine <sup>2</sup> ..... "  | 3 00                          | 3 00                               | 493 Mica, in sheets, colored, ornamented ..... per 100 kil.  | 20 00                         | 20 00                              |
| 467 Oil and essence of turpentine, as also other resins <sup>2</sup> ..... per kil.  | 12 00                         | 12 00                              | 494 Articles of mica, even colored and combined with other materials ..... per 100 kil.  | 70 00                         | 70 00                              |
| 468 Camphor, raw or refined ..... per kil.   | 0 06                          | 0 06                               | 495 Marble, alabaster, or serpentine, of all kinds, in rough pieces or rough-hewn <sup>2</sup> ..... per 100 kil.  | 0 75                          | 0 75                               |
| 469 Aloe, manna, and all other dried vegetable juices ..... per kil.   | 0 15                          | 0 15                               | ex 495 Marble, in rough pieces or rough-hewn ..... per 100 kil.  | —                             | 0 75 1                             |
| 470 Opium ..... "  | 5 00                          | 5 00                               | 496 The same, sawn or roughly shaped, but neither finished nor chiselled <sup>2</sup> ..... per 100 kil.   | 2 00                          | 2 00                               |
| 471 Common pine resin <sup>2</sup> ..... per 100 kil.  | 2 00                          | 2 00                               | ex 496 Marble of all kinds, sawn or roughly shaped, but neither finished, polished, nor chiselled ..... per 100 kil.   | —                             | 1 50 B.                            |
| 472 Gum arabic, incense, myrrh, gum, adraganth, asafoetida, gum of Bassora, copal, dammar, gualacum, gamboge, jalap, and every other natural gum n.s.m. .... per 100 kil.  | 8 00                          | 8 00                               | 497 Hard stones, such as marble, alabaster, granite, porphyry, serpentine, and, in general, all stones taking a polish, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501 <sup>2</sup> ..... per 100 kil.  | 5 00                          | 5 00                               |
| 473 Gum mastic and scammony ..... "  | 35 00                         | 35 00                              | ex 497 Marble, hewn ready for use in building or for manufacture into articles, but not polished, nor in plates of less than 4 centimetres in thickness, nor in articles weighing less than 5 kils. and not included under No. 501 ..... per 100 kil.  | —                             | 4 00 I.                            |
| 474 Gums and vegetable glues prepared in bottles, sheets, capsules, with or without brushes ..... per 100 kil.   | 75 00                         | 75 00                              | Marble in plates of 4 centimetres or over in thickness, not polished ..... per 100 kil.  | —                             | 4 00 B.                            |
| Note.—Gums sold in plates such as shellac, lac-orange, lac-lac, lac-deye, are not dutiable under this heading, but under No. 847.  | 75 00                         | 75 00                              | 498 The same, polished on one or more sides, even ornamented, carved, painted, gilt, combined or not with other materials <sup>2</sup> ..... per 100 kil.  | 15 00                         | 15 00                              |
| 475 Vegetable wax of Carnauba, myrtle-wax, palm-wax, Japan-wax, &c. .... per 100 kil.  | 80 00                         | 80 00                              | Note.—Busts and marble statues in single specimens, constituting works of art, are exempt from duty with the authorisation of the Minister of Finance.   | —                             | —                                  |
| 476 Resins and other similar substances prepared for corking bottles <sup>2</sup> ..... per 100 kil.   | 6 00                          | 6 00                               | 499 Plates of the stones enumerated in No. 497 of less than 4 centimetres in thickness, worked, moulded, rough-shaped, but not polished, as also articles of less than 5 kils. in weight, unpolished, and not included in No. 501 <sup>2</sup> ..... per 100 kil.  | 7 00                          | 7 00                               |
| 477 Resinous torches, for illumination ..... per 100 kil.  | 7 00                          | 7 00                               | ex 499 Plates of marble of less than 4 centimetres in thickness, worked, moulded, rough-shaped, but not polished ..... per 100 kil.  | —                             | 5 00 B.                            |
| 478 Sealing-wax of any quality and color ..... per 100 kil.  | 50 00                         | 50 00                              | 500 The same, polished, even decorated with carving, painting, or gilding, combined or not with wood or iron <sup>2</sup> ..... per 100 kil.   | 20 00                         | 20 00                              |
| 479 Residues from manufactures and from products of the soil, having no special use, and which cannot be classified under any of the other headings of the present tariff <sup>2</sup> ..... per 100 kil.  | 0 05                          | 0 05                               | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| 480 Mineral waters of every kind and in any sort of receptacle :<br>a. Natural <sup>2</sup> ..... per 100 kil.   | 3 00                          | 2 40 Ft                            | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| b. Artificial <sup>2</sup> ..... "   | 10 00                         | 10 00                              | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| 481 Salts extracted from mineral waters, also "layer and furis" ..... per 100 kil.   | 20 00                         | 20 00                              | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| 482 Rock or sea salt <sup>2</sup> ..... "  | Prohibited                    | Prohibited                         | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| 483 Earth, clay, sand, kaolin, gravel, marl, natural phosphates of lime, pozzolana or Santorini earth, alundite <sup>2</sup> ..... "   | Prohibited                    | Prohibited                         | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |
| a. Crude <sup>2</sup> ..... per 100 kil.   | 0 02                          | 0 02                               | 501 Articles of marble, alabaster, porphyry, serpentine, onyx, malachite, agate, rock crystal, garnet, jet, tourmaline, and other similar high-class stones, specially worked for furniture, ornaments, and purposes of decoration, such as tables, inkstands, chandeliers, paper-weights, cups, statuettes, medallions, frames, and other articles not specially mentioned, combined or not with other materials ..... per 100 kil. | 200 00                        | 200 00                             |

| Nos.  | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. | Nos.  | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. |
|---|-------------------------------|------------------------------------|---|-------------------------------|------------------------------------|
| 602 The same combined with gold and silver, the article being of stone and the ornamentation only of gold or silver.....per 100 kil.  | 400 00                        | 400 00                             | 528 Colored porcelain, decorated, even combined with other common materials.....per 100 kil.  | 35 00                         | 30 00 A                            |
| 603 Stones of all kinds, soft or hard, in powder; silicate of magnesia, dolomite, and stone in small pieces for mosaics.....per 100 kil.  | 0 60                          | 0 60                               | 529 Insulators and articles for electric insulation, of faience or porcelain, also rollers for mills and other industries, all these even combined with other common materials.....per 100 kil.   | 10 00                         | 10 00                              |
| 604 Rock crystals, agate, garnets, onyx, jasper, tourmaline, jet, nialachite, amethyst, topaz, and other stones, not specially mentioned, in the rough.....per 100 kil.                 | 50 00                         | 50 00                              | 530 Small articles of faience or porcelain, even decorated and combined with other common materials, such as pipes, inkstands, match boxes, small figures, office fittings, ash trays, sweetmeat and other boxes; money boxes.....per 100 kil.  | 100 00                        | 100 00                             |
| 605 Fine wrought stones for jewellers, such as garnets, amethysts, agates, topazes, tourmalines, jet, and other fine stones, except precious stones, also coral and carnes.....per kil. | 10 00                         | 10 00                              | 531 Beads, buttons, bracelets, collars, necklaces, in faience or porcelain, even combined with other materials.....per 100 kil.   | 120 00                        | 60 00                              |
| 606 Coral, wrought, unset.....per 100 kil.  | —                             | 5 00 I                             | 532 Enamel and glass in the lump, in pieces, in powder, including emery powder, or waste.....per 100 kil.   | 2 00                          | 2 00                               |
| 606 Small garnets (fragments).....  | 30 00                         | 30 00                              | 532 Glass enamel.....   | 1 00                          | 1 00                               |
| 607 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, cats-eyes, tanzanites, in the rough, not worked.....per 100 kil.   | 100 00                        | 100 00                             | 533 Plates of glass for underground lighting, for roofs, looking-glasses, windows &c. having a thickness of at least 5 mm.....  |                               |                                    |
| 608 Precious stones, such as diamonds, rubies, emeralds, opals, sapphires, tourquoises, cats-eyes, and other similar stones, and fine pearls.....per kil.                               | 20 00                         | 20 00                              | a. Measuring in perimeter up to 240 centimetres.....per 100 kil.  | 9 00                          | 7 00 B                             |
| <i>Note.</i> —Imitations of fine and precious stones are dutiable as real stones.   |                               |                                    | b. Measuring in perimeter from 240 to 400 centimetres.....per 100 kil.  | 11 00                         | 8 00 B                             |
| 609 Articles of meerschbaum, real or imitation, turned or carved, not combined with amber or other fine materials.....per 100 kil.  | 300 00                        | 300 00                             | c. Measuring in perimeter more than 400 centimetres.....per 100 kil.  | 14 00                         | 9 00 B                             |
| 610 The same, combined with amber or other fine materials.....per 100 kil.  | 500 00                        | 500 00                             | 534 The same, colored in the paste, roughened or ground.....per 100 kil.  | 24 00                         | 20 00 B                            |
| 611 Asbestos:   |                               |                                    | 535 Plates and sheets of less than 5 mm. in thickness:  |                               |                                    |
| a. In sheets, rolls, not shaped, in paste, or mastic.....per 100 kil.   | 5 00                          | 5 00                               | a. Measuring in perimeter up to 240 centimetres.....per 100 kil.  | 12 00                         | 12 00 B                            |
| b. In plates for roofing or other purposes.....per 100 kil.   | 10 00                         | 10 00                              | b. Measuring in perimeter from 240 to 400 centimetres.....per 100 kil.  | 14 00                         | 13 00 B                            |
| 612 Asbestos wrought into articles, such as washers, pipes, cords, threads, ribbons, cloth, &c., even combined with textile materials or mineral substances.....per 100 kil.            | 30 00                         | 30 00                              | c. Measuring in perimeter more than 400 centimetres.....per 100 kil.  | 20 00                         | 14 00 B                            |
| <i>Note.</i> —Hemp rope impregnated with asbestos, tallow or graphite, used for machine belting, is dutiable under No. 512.   |                               |                                    | 536 The same, colored, ground, decorated by acid or the wheel, baveled or engraved.....per 100 kil.   | 32 00                         | 26 00 B                            |
| 613 White lime, hydraulic lime (Roman cement), raw chalk, gypsum, talc.....per 100 kil.   | 1 50                          | 1 50                               | 537 Plates and sheets of cast glass, with uneven surface, undished, with grooves, or with network of iron wire inserted in the paste, of all thicknesses, not colored.....per 100 kil.  | 12 00                         | 12 00                              |
| 614 Chalk, shaped into pieces, with paper or not, and graphite shaped into pieces.....per 100 kil.  | 15 00                         | 15 00                              | 538 The same, colored.....  | 18 00                         | 18 00                              |
| 615 Portland cement.....  | 2 00                          | 2 00                               | <i>Note.</i> —Skylights (lucarnes) of blown glass for refrigerating installations are classed under Nos. 537-538.   |                               |                                    |
| 616 Plates, tubes, decorative and all other articles of cement, in the rough, neither painted nor varnished, combined or not with wood or iron.....per 100 kil.                         | 3 00                          | 3 00                               | 539 Recipients for mineral waters, colored or not, but without metal mountings, and not combined with other materials; demijohns and carboys of glass, even covered with platings of wood, switches or flexible bark, having a capacity of at least 20 litres.....per 100 kil.  | 4 00                          | 4 00                               |
| 517 The same, smoothed, painted or varnished.....per 100 kil.   | 5 00                          | 5 00                               | <i>Note.</i> —Recipients with mountings or combined with other materials are dutiable under No. 546. Demijohns and carboys of less capacity pay the duty fixed in Nos. 540-542 according to the quality of the glass, and those covered otherwise than with plated wooden switches or flexible bark are dutiable under No. 546. |                               |                                    |
| 518 Wares of gypsum, stucco, plain or colored, not varnished.....per 100 kil.   | 7 00                          | 7 00                               | 540 Bottles, and common wares of natural glass, black, greenish, reddish, or opaque, merely cast or blown, even with inscriptions made in the casting.....per 100 kil.  | 6 00                          | 6 00                               |
| 519 The same, colored, varnished, combined or not with other common materials.....per 100 kil.  | 15 00                         | 15 00                              | 541 Bottles, and common wares, of white glass, merely cast or blown, even with inscriptions made in the casting, as well as water-bottles, decanters, and the like, of common black, green, or reddish glass.....per 100 kil.   | 15 00                         | 15 00                              |
| 520 Baked earth and clay of all kinds, such as ordinary or fire bricks, roofing tiles, pipes, and other, not enamelled.....per 100 kil.   | 2 00                          | 2 00                               | 541 Soda-water bottles of white glass stopp'd with a glass ball.....per 100 kil.  | —                             | 10 00 A                            |
| <i>Note.</i> —Porous tiles and bricks, of clay, insulator earth and similar materials for preventing loss of heat, shall be subject to the duties of the present number (A).            |                               |                                    | 542 The same of colored glass, except water bottles, decanters, and the like.....per 100 kil.   | 20 00                         | 20 00                              |
| Common or facing bricks for building purposes, enamelled tiles.....per 100 kil.   | 0 50                          | 0 50                               | <i>Note</i> to Nos. 540-542. By bottles is meant only common bottles used for wines, beer, and mineral waters, including aerated lemonade bottles. All other bottles are dutiable according to Nos. 543-546, according to kind.   |                               |                                    |
| 520 Roofing tiles, not enamelled.....   | —                             | 2 00 F                             | 543 Vases and articles of common glass of natural color, neither white nor ground except on the bottom and on the neck, neither polished, roughened, cut, nor engraved, even with designs and inscriptions made in the casting.....per 100 kil.   | 30 00                         | 20 00                              |
| 521 The same, enamelled.....  | 4 00                          | 4 00                               |   |                               |                                    |
| 521 Roofing tiles, enamelled.....   | —                             | 4 00 F                             |   |                               |                                    |
| 522 Common pottery or stoneware, also pipes and sheets for paving, without enamel, and not decorated.....per 100 kil.   | 7 00                          | 7 00                               |   |                               |                                    |
| 523 The same, enamelled, decorated with designs or reliefs.....per 100 kil.   | 12 00                         | 12 00                              |   |                               |                                    |
| 524 Articles of pottery for technical purposes, such as fireproof crucibles, retorts, saggers for baking fine pottery, and other similar articles.....per 100 kil.                      | 2 00                          | 2 00                               |   |                               |                                    |
| 525 Faience, majolica, white or coloured, of one tint only, even with designs in relief.....per 100 kil.  | 15 00                         | 15 00                              |   |                               |                                    |
| 526 The same, decorated with designs in several colors, even combined with other common materials.....per 100 kil.  | 22 00                         | 20 00                              |   |                               |                                    |
| 527 White porcelain, even stamped in relief.....per 100 kil.  | 25 00                         | 20 00                              |   |                               |                                    |
| <i>Note.</i> —Articles of white porcelain, with simple monogram, not gilt, or with the mark or name of the factory or of the trader, are dutiable under this number (A).                |                               |                                    |   |                               |                                    |

| General |   | Conventional |         | General |  | Conventional |         |
|---------|---|--------------|---------|---------|--|--------------|---------|
| Tariff. |   | Tariff.      |         | Tariff. |  | Tariff.      |         |
| Lei. b. |   | Lei. b.      |         | Lei. b. |  | Lei. b.      |         |
| Nos.    |   | Nos.         |         | Nos.    |  | Nos.         |         |
| 544     | The same, of white glass, including water-bottles, decanters and the like of white glass ..... per 100 kil.   | 50 00        | 50 00   | 573     | Vaseline of any color and vaseline oil ..... per 100 kil.  | 50 00        | 50 00   |
| 545     | The same, of colored glass ..... per 100 kil.   | 60 00        | 60 00   | 574     | Encaustics of every color for drawings, also crayons or other colours for boots and shoes or other articles of leather; saponaceous pastes, and ointments for cleaning the skin and metals. .... per 100 kil.  | 70 00        | 70 00   |
| 546     | Bottles, glasses, decanters, water-bottles, jars, vases, and other glass articles of every kind, ground, polished, enamelled, cut, engraved with emery or by acid, even ornamented with designs colored, gilt, silvered, or combined with common materials ..... per 100 kil. | 70 00        | 70 00   | 575     | Amber of all kinds, not worked, per kil.   | 2 00         | 2 00    |
| 547     | Art glassware in the form of " <i>articles de luxe</i> ," such as lustres, candelabra, girandoles, frames for mirrors and pictures, mosaics, trinkets &c. combined with other materials, complete or in pieces ..... per 100 kil.   | 150 00       | 150 00  | 576     | Articles of amber, combined or not with other materials ..... per kil.   | 20 00        | 20 00   |
|         | <i>Note.</i> —Hat-pins of glass of every kind, cigar-holders of glass, even with rings of common metal, are dutiable according to this number (A).  |              |         |         | <i>Note.</i> —Imitations of amber are treated as real amber.   |              |         |
| 548     | Beads, buttons, bracelets, necklaces, glass rings of all kinds, even combined with other materials ..... per 100 kil.   | 120 00       | 60 00 A | 577     | Amber waste ..... per 100 kil.   | 10 00        | 10 00   |
| 549     | Articles of glass, combined with fine materials ..... per 100 kil.  | 200 00       | 200 00  | 578     | Ores of every kind of metal, also raw sulphur ..... per 100 kil.   | 0 02         | 0 02    |
| 550     | Mirrors, not bevelled, measuring up to 2 metres in circumference, even framed ..... per 100 kil.  | 50 00        | 50 00   | 579     | Coal, coke <sup>1</sup> ..... per 100 kil.   | 0 60         | 0 25 UK |
|         | <i>Note.</i> —Frames of mirrors dutiable at a higher rate than the mirrors, will be taxed separately.   |              |         |         | Lignite, anthracite, peat. <sup>2</sup> ..   | 0 60         | 0 60    |
| 551     | Mirrors bevelled, even decorated ..... per 100 kil.   | 70 00        | 70 00   |         | <i>Note.</i> —Coal intended for the production of gas for lighting towns shall pay an import duty of 5 bani per 100 kilos.   |              |         |
| 552     | Mirrors, not bevelled, measuring more than 2 metres in circumference, even framed ..... per 100 kil.  | 60 00        | 60 00   |         | <i>Note.</i> —Coal from the mines of Petrozseny and from the other mines of the Zsil Valley shall be liable to the duties of this number (A).  |              |         |
| 553     | Mirrors, bevelled, even decorated ..... per 100 kil.  | 90 00        | 90 00   | 580     | Briquettes of all kinds of coal <sup>3</sup> ..... per 100 kil.  | 0 80         | 0 40    |
| 554     | Photographic plates, sensitised, or with any other form of chemical preparation ..... per 100 kil.  | 20 00        | 20 00   | 581     | Graphite or plumbago <sup>4</sup> ..... per 100 kil.   | 0 10         | 0 10    |
| 555     | Plates for cinematographs, magic lanterns, and for other similar apparatus ..... per 100 kil.   | 30 00        | 30 00   | 582     | Raw cast iron, of first fusion, cast and scrap iron for re-melting or for the manufacture of truss iron <sup>5</sup> ..... per 100 kil.  | 0 65         | 0 05    |
| 556     | Glass for windows, in pieces set in metal, whether white or colored or painted ..... per 100 kil.   | 70 00        | 70 00   | 583     | Copper, zinc, lead, tin, nickel, antimony, aluminium, silver, mercury, platinum, gold, bismuth, cadmium, and all other metals and metalloids, in their raw state, as also fragments of the same for re-melting <sup>6</sup> ..... per 100 kil.                                   | 0 50         | 0 50    |
| 557     | Incandescent electric lamps, i.e. glass bulbs containing a wire inside, which is fastened to the metal opening ..... per 100 kil.   | 80 00        | 80 00   |         | <i>Note.</i> —Alloys of the above metals, if in raw lumps or in fragments, are dutiable under this heading.  |              |         |
| 558     | Optical and watch glasses, ground or polished, unmounted ..... per 100 kil.   | 150 00       | 150 00  | 584     | Lead, in raw state ..... per 100 kil.  | —            | 0 50 B  |
| 559     | Spectacles of all kinds and spectacle frames:   |              |         | 585     | Pig iron, refined <sup>7</sup> ..... per 100 kil.  | 0 05         | 0 05    |
|         | a. Mounted on common materials or metals, neither gilt nor silvered .. per kil.   | 4 00         | 4 00    |         | <i>Note.</i> —The word "iron" is meant to include all iron which admits of being wrought or hammered; consequently it includes soft steel and malleable pig iron.  |              |         |
|         | b. Mounted on common metals, gilt or silvered, on aluminium, tortoise-shell, ivory, mother-of-pearl, silver or other fine materials ..... per kil.  | 20 00        | 20 00   | 586     | Rolled iron :  |              |         |
|         | c. Mounted on silver gilt or gold .... per kil.   | 50 00        | 50 00   |         | a. In billets less than 70 cms. in length, for resusiting per 100 kil.   | 0 30         | 0 30    |
| 560     | Opera-glasses, lorgnettes and binoculars for other purposes:  |              |         |         | b. In bars, round or quadrangular, of any diameter, width, or thickness, also iron rolled in coils for wire-drawing <sup>8</sup> ..... per 100 kil.  | 1 00         | 3 00    |
|         | a. Of metal and common materials ..... per kil.   | 4 00         | 4 00    |         | <i>Note.</i> —The word "iron" is meant to include all iron which admits of being wrought or hammered; consequently it includes soft steel and malleable pig iron.  |              |         |
|         | b. Of aluminium, tortoise-shell, ivory, mother-of-pearl, or silver ..... per kil.   | 25 00        | 25 00   | 587     | Rails, for railways and tramways, of all kinds and sizes, also special rails for points <sup>9</sup> ..... per 100 kil.  | 5 00         | 3 00 B  |
|         | c. Of silver gilt or gold ..... per kil.  | 60 00        | 60 00   |         | <i>Note 1.</i> —Turn-tables, fish-plates and sleepers are dutiable as articles of rolled iron, by estimating their approximate weight when imported connected to the rails. Bolts are taxed under the proper number, whilst switches are classed under No. 744.                  |              |         |
| 561     | Optical instruments, instruments of precision, instruments for chemistry, observation, or physics, and others n. s. m. for educational or professional use <sup>10</sup> , including photographic apparatus ..... per kil.  | 0 50         | 0 50    |         | <i>Note 2.</i> —Rails, points and turn-tables, imported by and for the use of the Ministry of Public Works and by the Roumanian Railway Department, are free of duty, with the authorisation of the Ministry of Finance, provided that they are not manufactured in the country. |              |         |
| 562     | Artificial teeth of enamel, even with fixings of metal, and artificial eyes ..... per 100 kil.  | 350 00       | 350 00  | 588     | Rolled iron, in special shapes such as T iron, double T iron, V or Z shaped, angle iron, half-round, iron framing, and all rolled iron, other than round or rectangular <sup>11</sup> ..... per 100 kil.   | 3 00         | 5 00 A  |
| 563     | Asphalt and bitumens, natural, in any form, even in mastic <sup>12</sup> ..... per 100 kil.   | 1 00         | 1 00    |         | <i>Note.</i> —Rolled iron in any form, imported by syndicates and societies of vinegrowers, for use as uprigits, or posts for viticulture, shall pay 1 k <sup>13</sup> per 100 kilos., with the authorisation, and under the control of the Minister of Finance.                 |              |         |
| 564     | Natural bitumens in any form, even in mastic ..... per 100 kil.   | —            | 0 60 F  | 589     | Iron, rolled, designed and ornamented in the rolling <sup>14</sup> ..... per 100 kil.  | 10 00        | 10 00   |
| 565     | Waxes of asphalt, even combined with sand, gravel, hair, wool, and other common materials, except cloth, felt, cardboard and paper <sup>15</sup> ..... per 100 kil.   | 4 00         | 4 00    | 590     | Sheets and plates of iron, even corrugated (n <sup>16</sup> ), without other preparation, having a thickness of :  |              |         |
| 566     | Petroleum, raw, and schist <sup>17</sup> ..... per 100 kil.   | 2 00         | 2 00    |         | a. Two mm. and over <sup>18</sup> per 100 kil.   | 3 00         | 5 00    |
| 567     | Petroleum and schist oil <sup>19</sup> ..... per 100 kil.   | 5 00         | 5 00    |         | b. From 2 mm. to 3 mm. <sup>20</sup> ..  | 5 00         | 6 00 UK |
| 568     | Benzine of petroleum, or of coal, also gasoline and kerosine <sup>21</sup> ..... per 100 kil.   | 5 00         | 5 00    |         | c. Less than 2 mm. <sup>22</sup> .....   | 6 00         | 6 00 UK |
| 569     | Mineral tar, coal tar, carbolinum, creosote, and other similar substances <sup>23</sup> ..... per 100 kil.  | 1 00         | 1 00    | 591     | The same, thinned, galvanised or coated with lead, copper or brass, polished, having a thickness of :  |              |         |
| 570     | Paraffin ..... per 100 kil.   | 50 00        | 50 00   |         | a. 1 mm. or more <sup>24</sup> ..... per 100 kil.  | 11 00        | 7 00 UK |
| 571     | Ceresine and all other articles of paraffin, white or colored, of ozokerite and its derivatives ..... per 100 kil.  | 80 00        | 80 00   |         | b. From 1 mm. to 2 mm. <sup>25</sup> ..  | 12 50        | 7 50 UK |
| 572     | Minerals, oils, liquid or solid ..  | 25 00        | 25 00   |         | c. Less than 1 mm. <sup>26</sup> .....   | 15 00        | 8 00 UK |



| TARIFF.] |  | ROUMANIA.   |   | 559                           |                                    |
|----------|--|---|---|-------------------------------|------------------------------------|
| Nos.     | General<br>Tariff.<br>Let. b.  | Conventional<br>Tariff.<br>Let. b.  | Nos.  | General<br>Tariff.<br>Let. b. | Conventional<br>Tariff.<br>Let. b. |
|          | <i>Note to 591 c.</i> —Plates and sheets of rolled iron, tinued (tin-plates), less than 4 mm. in thickness, to be dutiable at the rate of 4 lei per 100 kils.  |   |   |                               |                                    |
| 592      | The same, nickelled, silvered, covered with copper or with alloys of copper or with aluminium <sup>2</sup> .....per 100 kil.   | 20 00   | 20 00   |                               |                                    |
| 593      | The same, enamelled, in relief, stamped or with designs, colored or not <sup>2</sup> .....per 100 kil.   | 30 00   | 30 00   |                               |                                    |
| 594      | The same, out for particular work, perforated, or cut out <sup>2</sup>   | Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent. | Duty on the sheet or plate iron, according to quality, with an addition of 50 per cent. |                               |                                    |
| 595      | Crucible steel, in bars, sheets or plates of all kinds <sup>2</sup> .....per 100 kil.  | 9 00  | 9 00  |                               |                                    |
| 596      | Pipes of cast iron, of any diameter, and their joints, in the rough, even coated with pitch and tar <sup>2</sup>   |   |   |                               |                                    |
|          | a. The sides having a thickness of 7 mm. or more <sup>2</sup> .....per 100 kil.  | 4 00  | 3 00  |                               |                                    |
|          | b. The sides having a thickness of less than 7 mm. <sup>2</sup> .....per 100 kil.  | 7 00  | 6 00  |                               |                                    |
|          | <i>Note.</i> —See under No. 605.   |   |   |                               |                                    |
| 597      | The same, turned, polished, varnished, tinued, galvanized or coated with lead, colored, bronzed, or enamelled <sup>2</sup>   |   |   |                               |                                    |
|          | a. The sides having a thickness of 7 mm. or more <sup>2</sup> .....per 100 kil.  | 9 00  | 9 00  |                               |                                    |
|          | b. The sides having a thickness of less than 7 mm. <sup>2</sup> .....per 100 kil.  | 16 00   | 16 00   |                               |                                    |
| 598      | The same, chiselled by hand, coppered, nickelled, silvered or coated with aluminium <sup>2</sup> .....per 100 kil.   | 26 00   | 26 00   |                               |                                    |
| 599      | Articles of cast iron, not specially mentioned, in the rough, merely cast, and not worked, filed or not, even ornamented in the casting or with accessories of wrought iron or in combination with wood <sup>2</sup>   |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.  | 5 00  | 4 00  |                               |                                    |
|          | b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.  | 8 00  | 7 00 A  |                               |                                    |
|          | c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.   | 12 00   | 10 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 605.   |   |   |                               |                                    |
| 600      | The same turned (ground), polished, varnished, tinued, galvanized, leaded, colored or enamelled <sup>2</sup>   |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.  | 15 00   | 10 00   |                               |                                    |
|          | b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.  | 17 00   | 15 00   |                               |                                    |
|          | c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.   | 20 00   | 20 00   |                               |                                    |
| 601      | The same, chiselled by hand, bronzed, nickelled, silvered, gilt or coated with aluminium <sup>2</sup>  |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 50 kilograms <sup>2</sup> .....per 100 kil.  | 25 00   | 25 00   |                               |                                    |
|          | b. Weighing, per piece, from 50 to 5 kilograms <sup>2</sup> .....per 100 kil.  | 35 00   | 35 00   |                               |                                    |
|          | c. Weighing, per piece, less than 5 kilograms <sup>2</sup> .....per 100 kil.   | 55 00   | 55 00   |                               |                                    |
| 602      | Pipes of rolled iron and their joints, all in the rough, unfinished, without screw ends, without rivet holes <sup>2</sup> .....per 100 kil.  | 9 00  | 7 00  |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 603      | The same, turned, with screw ends, or with rivet holes <sup>2</sup> .....per 100 kil.  | 12 00   | 9 00  |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 604      | The same, polished, galvanized, coppered, nickelled, silvered <sup>2</sup> per 100 kil.  | 26 00   | 26 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 605      | Articles of rolled iron, not specially mentioned, even in combination with cast iron or wood, in the rough, or filed or coarsely painted:  |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 25 kilograms <sup>2</sup> .....per 100 kil.  | 12 00   | —   |                               |                                    |
|          | b. Weighing, per piece, from 25 to 3 kilograms <sup>2</sup> .....per 100 kil.  | 20 00   | —   |                               |                                    |
|          | c. Weighing, per piece, from 3 kilograms to 1 kilogram <sup>2</sup> .....per 100 kil.  | 26 00   | —   |                               |                                    |
|          | d. Weighing, per piece, less than 1 kilog. <sup>2</sup> .....per 100 kil.  | 35 00   | —   |                               |                                    |
|          | Articles of rolled iron not specially mentioned, even in combination with cast iron or wood, in the rough, or filed, or coarsely painted:  |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 100 kilograms <sup>2</sup> .....per 100 kil.   | —   | 8 00  |                               |                                    |
|          | b. Weighing, per piece, from 100 to 25 kilograms <sup>2</sup> .....per 100 kil.  | —   | 3 00  |                               |                                    |
|          | c. Weighing, per piece, from 25 to 3 kilograms <sup>2</sup> .....per 100 kil.  | —   | 15 00   |                               |                                    |
|          | d. Weighing, per piece, from 3 kilograms to 1 kilogram <sup>2</sup> .....per 100 kil.  | —   | 25 00   |                               |                                    |
|          | e. Weighing, per piece, less than 1 kilog. <sup>2</sup> .....per 100 kil.  | —   | 35 00   |                               |                                    |
|          | <i>Note to Nos. 596, 599 and 603.</i> —The classification of articles of cast iron or steel under this heading is  |   |   |                               |                                    |
|          | not affected by rough trimming undertaken for the purpose of ensuring freedom from flaws, or by the removal of chipped edges, remnants of metal, and imperfections of casting, or by the application of a rough coating of oil, tar, black-wash or black-lead. See also under No. 612.             |   |   |                               |                                    |
| 606      | The same (ground), polished, turned, enamelled, galvanized, tinued, coppered, combined with brass, copper, bronze, or other material not specially mentioned, finely painted, varnished:   |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 25 kilograms <sup>2</sup> .....per 100 kil.  | 24 00   | 24 00   |                               |                                    |
|          | b. Weighing, per piece, from 25 to 3 kilograms <sup>2</sup> .....per 100 kil.  | 30 00   | 30 00   |                               |                                    |
|          | c. Weighing, per piece, from 3 kilograms to 1 kilog. <sup>2</sup> .....per 100 kil.  | 40 00   | 40 00   |                               |                                    |
|          | d. Weighing, per piece, less than 1 kilog. <sup>2</sup> .....per 100 kil.  | 50 00   | 50 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 607      | The same, nickelled, silvered, gilt, in combination with other fine substances or not:   |   |   |                               |                                    |
|          | a. Weighing, per piece, more than 10 kilograms <sup>2</sup> .....per 100 kil.  | 60 00   | 60 00   |                               |                                    |
|          | b. Weighing, per piece, from 10 to 2 kilograms <sup>2</sup> .....per 100 kil.  | 90 00   | 90 00   |                               |                                    |
|          | c. Weighing, per piece, from 2 kilograms to 1 kilog. <sup>2</sup> .....per 100 kil.  | 130 00  | 130 00  |                               |                                    |
|          | d. Weighing, per piece, less than 1 kilog. <sup>2</sup> .....per 100 kil.  | 200 00  | 200 00  |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 608      | Axles for carriages, wagons, locomotives, complete wheels, single or coupled, for wagons and locomotives, also the tyres for same, neither turned nor finished <sup>2</sup> .....per 100 kil.  | 10 00   | 10  |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 609      | The same, turned and finished <sup>2</sup> .....per 100 kil.   | 18 00   | 18 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 610      | Springs for carriages and vehicles of every description, and also all heavy springs for buffers of railway and other carriages, merely filed, neither finished, polished, nor painted <sup>2</sup> .....per 100 kil.   | 20 00   | 20 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 611      | The same, ground, polished or finished <sup>2</sup> .....per 100 kil.  | 30 00   | 30 00   |                               |                                    |
|          | <i>Note.</i> —See under No. 612.   |   |   |                               |                                    |
| 612      | Belsteads and furniture of iron:   |   |   |                               |                                    |
|          | a. Not upholstered, merely painted, and not combined with other materials.....per 100 kil.   | 34 00   | 34 00   |                               |                                    |
|          | b. Ornamented, even combined with other common materials.....per 100 kil.  | 42 00   | 42 00   |                               |                                    |
|          | c. Upholstered.....  | 60 00   | 60 00   |                               |                                    |
|          | <i>Note to Nos. 605, 610 and 612.</i> —The classification of articles under the above numbers is not affected by rough chiselling, undertaken for the purpose of ensuring the absence of flaws, or by screw cutting, piercing of rivet holes, or the boring of holes with or without screw thread. |   |   |                               |                                    |
|          | <i>Note to Nos. 602 to 612.</i> —The classification of articles under the above numbers is not affected by the scrapping or scouring of certain parts, nor by the application of a rough coating of oil, tar, black-wash, or black-lead.   |   |   |                               |                                    |
| 613      | Bolts, screws, rivets, nuts, washers, hooks, and every article which may be furnished with a screw thread, even turned, finished, ground, polished, or painted, except those enumerated in the following number <sup>2</sup> :   |   |   |                               |                                    |
|          | a. Not finished, i.e., not having the screw-thread made <sup>2</sup> .....per 100 kil.   | 12 00   | 12 00   |                               |                                    |
|          | b. Having the screw thread made <sup>2</sup> .....per 100 kil.   | 17 00   | 17 00   |                               |                                    |
|          | c. Galvanized, tinued, coppered, or nickelled <sup>2</sup> .....per 100 kil.   | 30 00   | 30 00   |                               |                                    |
| 614      | Screws for fixing in wood, except screw rings; screws for fixing in metal, without nuts; with or without notch or incision, whatever the manner of work <sup>2</sup> :   |   |   |                               |                                    |
|          | a. Above 39 mm. in length <sup>2</sup> .....per 100 kil.   | 18 00   | 18 00   |                               |                                    |
|          | b. From 30 to 15 mm. in length <sup>2</sup> .....per 100 kil.  | 26 00   | 26 00   |                               |                                    |
|          | c. From 15 to 5 mm. in length <sup>2</sup> .....per 100 kil.   | 36 00   | 36 00   |                               |                                    |
|          | d. Less than 5 mm. in length <sup>2</sup> .....per 100 kil.  | 50 00   | 50 00   |                               |                                    |
| 615      | Pipes made of sheet-iron riveted, and their joints, both without other preparation.....per 100 kil.  | 2 00  | 20 00   |                               |                                    |
| 616      | The same, turned, adjusted, galvanized, coppered, nickelled, varnished, or   |   |   |                               |                                    |

| Nos. | General<br>Tariff.<br>Lcl. b.<br>30 00   | Conventional<br>Tariff.<br>Lcl. b.<br>30 00 | Nos.   | General<br>Tariff.<br>Lcl. b.<br>30 00   | Conventional<br>Tariff.<br>Lcl. b.<br>30 00   |  |
|------|--|---|--------|--|---|--|
|      | subjected to any other additional operation.....   | per 100 kil.                                |        | d. Of wire of any diameter, nickel-<br>elled, silvered, gilt, or combined<br>with other common material ....   | per 100 kil.                                  |  |
| 617  | Boilers and every receptacle destined<br>to be exposed to fire under pressure or<br>open (boiler-makers' ware in general),<br>casks, reservoirs, agitators,<br>distillers, refluxers, watering and<br>scavenging carts, and every receptacle<br>of sheet-iron, put together with rivets<br>or otherwise, whether stationary or<br>mounted on wheels, painted or not..... | per 100 kil.                                | 635    | Nails of all kinds, except those specially<br>mentioned, ceiling (or rafter) hooks,<br>ohisel heads:<br>a. Of more than 3 mm. in diameter <sup>2</sup><br>..... per 100 kil.<br>b. From 3 to 1½ mm. in diameter <sup>2</sup><br>..... per 100 kil.<br>c. Of less than 1½ mm. in diameter <sup>2</sup><br>..... per 100 kil.  | 70 00<br>11 00<br>14 00<br>20 00              |  |
| 618  | Articles of thin sheet-iron, neither<br>painted nor enamelled, combined or<br>not with cast iron and wood :<br>a. Sieves and riddles..... per 100 kil.<br>b. Kitchen and household stoves,<br>potstoves, household articles,<br>pipes and other articles of sheet<br>iron n. a. m..... per 100 kil.  | 25 00<br>20 00<br>40 00                     | 636    | Nails for boots, round or square, nails<br>for horseshoes, nails with blunted<br>heads for boots, nails with large<br>heads of iron or steel, used for uphol-<br>stering, polished or not <sup>2</sup> , per 100 kil.<br>Note.—Nails with heads of other<br>metals follow the treatment of the<br>metal in question.   | 25 00<br>24 00                                |  |
| 619  | The same, tinned, galvanized, copper-<br>ed, combined or not with wood or<br>cast iron..... per 100 kil.   | 70 00                                       | ex 636 | Horseshoe nails..... per 100 kil.  | 18 00 A                                       |  |
| 620  | The same, painted, lithographed, nick-<br>el, silvered, gilt, even in combina-<br>tion with other materials..... per 100 kil.  | 100 00                                      | 637    | Padlocks, locks, all fastenings for doors,<br>windows, trunks, boxes, cupboards<br>and other articles, with their keys,<br>hinges and all other portions having<br>the same functions, ornaments for<br>key holes and handles :<br>a. Plain, merely polished, tarred, or<br>roughly painted..... per 100 kil.<br>b. Ground, polished, galvanized,<br>tinned, coppered, varnished, or<br>finely painted ..... per 100 kil.<br>[Polished, galvanized, tinned, coppered,<br>varnished, or finely painted]<br>..... per 100 kil.<br>c. Nickelled, silvered, combined<br>with bronze, nickel, or other<br>metals..... per 100 kil.<br>[Nickelled, combined with bronze,<br>nickel, or other common metals]<br>..... per 100 kil.<br>d. [Silvered or gilt]..... per 100 kil. | 110 00<br>40 00<br>—<br>6 00<br>9 00<br>13 00 | 50 00<br>70 00<br>—<br>—<br>110 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|   | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. |  | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. |
|---|-------------------------------|------------------------------------|--|-------------------------------|------------------------------------|
| iron compasses, squares, metres, tin-<br>amiths' shears, sheep-shears, pruning<br>shears, all mounted or not, with or<br>without handles, even polished or<br>nickelled, ..... per 100 kil.   | 40 00                         | 40 00                              |  |                               |                                    |
| <b>Cutlery and scissors, n. s. m.:</b>  |                               |                                    |  |                               |                                    |
| a. Unpolished, unmounted, or<br>mounted on common wool, iron,<br>or cast-iron ..... per 100 kil.  | 80 00                         | 60 00 F                            |  |                               |                                    |
| b. Polished, unmounted or mounted<br>on fine wood, bone, zinc, brass,<br>copper, or other common material<br>..... per 100 kil.   | 150 00                        | 100 00                             |  |                               |                                    |
| c. Mounted on ivory, tortoise-shell,<br>mother-of-pearl, silvered or gilt<br>metal ..... per 100 kil.   | 250 00                        | 200 00                             |  |                               |                                    |
| d. Mounted on silver or gold ..   | 350 00                        | 350 00                             |  |                               |                                    |
| Instruments, of metal, for surgery  | 80 00                         | 80 00                              |  |                               |                                    |
| Side arms and their accessories, such as<br>scabbards, hilts, ..... per 100 kil.  | 80 00                         | 80 00                              |  |                               |                                    |
| The same, silvered or gilt ..   | 120 00                        | 120 00                             |  |                               |                                    |
| <b>Fire-arms:</b>   |                               |                                    |  |                               |                                    |
| a. Cannon, arms for war, with their<br>parts and accessories .....  | Prohibited                    | Prohibited                         |  |                               |                                    |
| b. Arms for shooting galleries and<br>weapons of defence, such as car-<br>bines, pistols, revolvers, with their<br>parts and accessories ..... per 100 kil.   | 200 00                        | 150 00 B                           |  |                               |                                    |
| c. Sporting arms of all kinds, with<br>their parts and accessories .....  | 400 00                        | 200 00 B                           |  |                               |                                    |
| Writing pens, even silvered or gilt ..  | 160 00                        | 160 00                             |  |                               |                                    |
| Pins, knitting needles and hooks .....  | 150 00                        | 150 00                             |  |                               |                                    |
| Sewing needles for sewing by hand or<br>by machine, of all sizes, even with gilt<br>eyes ..... per 100 kil.   | 200 00                        | 200 00                             |  |                               |                                    |
| <b>Lead:</b>  |                               |                                    |  |                               |                                    |
| a. In rods .....  | 1 00                          | 1 00                               |  |                               |                                    |
| b. In plates and sheets ..  | 1 50                          | 1 50                               |  |                               |                                    |
| Articles of lead, cast, not pressed, such<br>as pipes, tubes, bullets, shot and every<br>other kind of article, plain, without<br>relief, neither painted, decorated, nor<br>varnished? ..... per 100 kil.  | 6 00                          | 6 00                               |  |                               |                                    |
| 660 Pipes of lead .....   | —                             | 4 00 I                             |  |                               |                                    |
| The same, finely worked, painted,<br>decorated ..... per 100 kil.   | 40 00                         | 40 00                              |  |                               |                                    |
| Typographic type and spaces ..  | 40 00                         | 40 00                              |  |                               |                                    |
| Zinc, cast or rolled:   |                               |                                    |  |                               |                                    |
| a. Wire or rods of any thickness<br>..... per 100 kil.  | 3 00                          | 3 00                               |  |                               |                                    |
| b. Sheets or plates of 30 millimetres<br>or more in thickness? ..... per 100 kil.   | 3 00                          | 3 00                               |  |                               |                                    |
| c. Of less than 30 millimetres in thick-<br>ness ..... per 100 kil.   | 5 00                          | 5 00                               |  |                               |                                    |
| d. Zinc pipes of any diameter ..  | 6 00                          | 6 00                               |  |                               |                                    |
| <b>Zinc sheets, polished, varnished, or<br/>covered with other common metals or<br/>their alloys? ..... per 100 kil.</b>  | 8 00                          | 8 00                               |  |                               |                                    |
| Wares of zinc, merely cast, neither<br>ground, polished nor colored, cast in<br>relief or not, combined or not with<br>wood, lead, cast iron, or tin per 100 kil.   | 60 00                         | 60 00                              |  |                               |                                    |
| The same, ground, polished, decorated,<br>as also wares of sheet zinc, even com-<br>bined with other common materials<br>..... per 100 kil.   | 110 00                        | 110 00                             |  |                               |                                    |
| <i>Note.</i> —Including zincographic and<br>autotypic plates.   |                               |                                    |  |                               |                                    |
| Small articles of zinc for office or table<br>use, small figures, knick-knacks, and<br>also all other wares of zinc, silvered,<br>gilt, or combined with fine materials<br>..... per 100 kil.   | 140 00                        | 140 00                             |  |                               |                                    |
| <b>Tin in sheets:*</b>  |                               |                                    |  |                               |                                    |
| a. Thick for manufacturing tin wares<br>or for soldering? ..... per 100 kil.  | 7 00                          | 7 00                               |  |                               |                                    |
| b. Thin (tin foil) and tin wire? ..   | 8 00                          | 8 00                               |  |                               |                                    |
| <b>Wares of tin, even alloyed with lead,<br/>zinc, antimony, simply cast, neither<br/>ground, polished nor colored, cast in<br/>relief or not, even combined with<br/>wood, lead, cast iron, or zinc<br/>..... per 100 kil.</b>   | 50 00                         | 50 00                              |  |                               |                                    |
| <i>Note.</i> —Cast tin wares, wholly or<br>partly smooth on the lathe, are<br>not dutiable as polished wares, but<br>treated according to No. 663. This<br>number also covers tubes, bottle<br>capsules and other pressed wares of<br>tin, brightened by pressure, unless<br>improved by painting, varnishing,<br>or nickelling or covered with<br>another metal coating (4). |                               |                                    |  |                               |                                    |
| The same, chiselled by hand, ground,<br>polished, painted, decorated, even com-<br>bined with other common materials<br>..... per 100 kil.  | 100 00                        | 100 00                             |  |                               |                                    |
| The same, nickelled, silvered, gilt, and<br>art wares in general, small figures,<br>small articles for office or table use,<br>knick-knacks and the like, per 100 kil.  | 150 00                        | 150 00                             |  |                               |                                    |
| Aluminium, rolled or beaten, not further<br>worked ..... per 100 kil.   | 12 00                         | 12 00                              |  |                               |                                    |
| <b>Nos.</b>   |                               |                                    |  |                               |                                    |
| 673 Aluminium wire:   |                               |                                    |  |                               |                                    |
| a. Of 0.5 millimetre or more in thick-<br>ness ..... per 100 kil.   | 20 00                         | 20 00                              |  |                               |                                    |
| b. Of less than 0.5 millimetre in<br>thickness ..... per 100 kil.   | 50 00                         | 30 00                              |  |                               |                                    |
| 674 Wares of aluminium and its alloys,<br>even combined with other common<br>materials ..... per 100 kil.   | 160 00                        | 160 00                             |  |                               |                                    |
| 675 The same, combined with silk, ivory,<br>mother-of-pearl, tortoiseshell, silver,<br>gold ..... per 100 kil.  | 300 00                        | 300 00                             |  |                               |                                    |
| 676 Nickel, beaten or rolled, not further<br>worked, ..... per 100 kil.   | 12 00                         | 12 00                              |  |                               |                                    |
| 677 Nickel wire ..... per 100 kil.  | 20 00                         | 20 00                              |  |                               |                                    |
| 678 Pipes, vases and receptacles of all kinds,<br>polished, but not ornamented 100 kil.   | 150 00                        | 150 00                             |  |                               |                                    |
| <i>Note.</i> —Kitchen utensils, pots and<br>similar articles of nickel or its<br>alloys (packfong, alpacas, argentan,<br>&c.), finished, polished, not orna-<br>mented, fall under this number (4).   |                               |                                    |  |                               |                                    |
| 679 The same, ornamented, thin sheets of<br>nickel of less than 0.25 millimetre in<br>thickness, wares and articles of nickel<br>of all kinds, not specially mentioned,<br>even ornamented and combined with<br>other materials, except silver and gold<br>..... per 100 kil.   | 200 00                        | 200 00                             |  |                               |                                    |
| 680 Works of art for office or table use, small<br>figures, knick-knacks, combined or not<br>with other materials ..... per 100 kil.  | 300 00                        | 300 00                             |  |                               |                                    |
| 681 All nickel wares, silvered, gilt, or com-<br>bined with silver and gold, per 100 kil.   | 350 00                        | 350 00                             |  |                               |                                    |
| <i>Note.</i> —Packfong, alpacas, argentan<br>and christofle wares are dutiable<br>under Nos. 676-681.   |                               |                                    |  |                               |                                    |
| 682 Copper and its alloys, rolled round or in<br>any other form, and in plates of 1<br>millimetre or more in thickness? ..  | 5 00                          | 5 00                               |  |                               |                                    |
| 683 Sheets of less than 1 millimetre in thick-<br>ness and wire of 1 millimetre or more<br>..... per 100 kil.   | 10 00                         | 10 00                              |  |                               |                                    |
| <i>Note.</i> —Sheets of copper of any thick-<br>ness, cut into any shape other than<br>rectangular, pay a surtax of 25 per<br>cent, in addition to the duty.  |                               |                                    |  |                               |                                    |
| 684 Wire of less than 1 millimetre in diameter,<br>sheets for veneering and cables of<br>copper wire ..... per 100 kil.   | 20 00                         | 20 00                              |  |                               |                                    |
| 685 The same, nickelled, silvered or gilt ..  | 60 00                         | 60 00                              |  |                               |                                    |
| 686 Tubes and pipes, cast or rolled, of any<br>size, neither adjusted nor cut, includ-<br>ing joining pieces, also parts of<br>machinery cast, but not worked,<br>unfinished, ..... per 100 kil.  | 15 00                         | 15 00                              |  |                               |                                    |
| 687 The same, adjusted, turned, ground,<br>polished, cast, even combined with<br>other common materials ..... per 100 kil.  | 25 00                         | 25 00                              |  |                               |                                    |
| 688 Articles of copper and its alloys, not<br>specially mentioned, even ground,<br>polished, combined or not with other<br>common materials ..... per 100 kil.  | 100 00                        | 100 00                             |  |                               |                                    |
| 689 The same, chiselled, varnished, nickelled,<br>silvered, gilt ..... per 100 kil.   | 200 00                        | 200 00                             |  |                               |                                    |
| <i>Note.</i> —Busts and art statues im-<br>ported one at a time are exempt from<br>duty with the authorisation of the<br>Minister of Finance.   |                               |                                    |  |                               |                                    |
| 690 The same, combined with fine materials<br>..... per 100 kil.  | 250 00                        | 250 00                             |  |                               |                                    |
| 691 Braziers' and copper-smiths' wares of<br>copper or its alloys, worked in part or<br>finished; pipes and tubes of sheet<br>copper riveted or soldered, and all<br>articles of sheet copper or alloys of<br>copper ..... per 100 kil.   | 125 00                        | 125 00                             |  |                               |                                    |
| 692 The same, chiselled, varnished, nickelled,<br>silvered, gilt ..... per 100 kil.   | 200 00                        | 200 00                             |  |                               |                                    |
| 693 Gauge of copper or its alloys:  |                               |                                    |  |                               |                                    |
| a. Having in warp and weft 20<br>threads or less per square centi-<br>metre ..... per 100 kil.  | 20 00                         | 20 00                              |  |                               |                                    |
| b. Having more than 20 threads per<br>square centimetre ..... per 100 kil.  | 25 00                         | 25 00                              |  |                               |                                    |
| <i>Note.</i> —Gauge of copper or its alloys,<br>in continuous rolls, for the manu-<br>facture of paper, are dutiable at the<br>rate of 5 lei per 100 kilos, with<br>permit and under control of the<br>Ministry of Finance.   |                               |                                    |  |                               |                                    |
| 694 Unenumerated wares of wire of copper<br>and its alloys ..... per 100 kil.   | 100 00                        | 100 00                             |  |                               |                                    |
| 695 The same, nickelled, varnished, silvered,<br>gilt ..... per 100 kil.  | 200 00                        | 200 00                             |  |                               |                                    |
| 696 Pins, hairpins, hooks, buckles, crochet<br>hooks, even nickelled, silvered, gilt<br>..... per 100 kil.  | 200 00                        | 200 00                             |  |                               |                                    |
| 697 Silver, prepared for use in silversmiths'<br>work, and imported in rolled plates or<br>bars of any thickness ..... per kil.   | 2 00                          | 2 00                               |  |                               |                                    |
| 698 Silver ware, and articles of silver not<br>specially mentioned ..... per kil.   | 28 00                         | 28 00                              |  |                               |                                    |
| 699 The same, partly or wholly gilt ..  | 30 00                         | 30 00                              |  |                               |                                    |
| 700 Gold, prepared for use in goldsmiths' or<br>jewellers' work, and imported in plates<br>or in rolled bars of any thickness<br>..... per kil.   | 10 00                         | 10 00                              |  |                               |                                    |



| No.   | General<br>Tariff.<br>L. et. b. | Conventional<br>Tariff.<br>L. et. b. | No. | General<br>Tariff.<br>L. et. b. | Conventional<br>Tariff.<br>L. et. b. |
|---|---------------------------------|--------------------------------------|-----|---------------------------------|--------------------------------------|
|   |                                 |                                      |     |                                 |                                      |
| 701 Articles of gold, not specially mentioned, for whatever use.  |                                 |                                      |     |                                 |                                      |
| Note.—Platinum, iridium, osmium, palladium, rhodium and ruthenium are treated as gold.  |                                 |                                      |     |                                 |                                      |
| 702 Metals of every kind, in leaf or in powder:   |                                 |                                      |     |                                 |                                      |
| a. For use in coating with copper [bronze], nickel, or aluminium per 100 kil.   | 75 00                           | 40 00                                |     |                                 |                                      |
| b. For silvering " " " " " "  | 100 00                          | 200 00                               |     |                                 |                                      |
| c. For gilding " " " " " "  | 100 00                          | 400 00                               |     |                                 |                                      |
| 703 Threads, round or flat, of any common metal used in trimmings, embroidery, tissues, or dress, whether such threads be single or whether they be twisted on textile materials (other than silk) or on cord.  | 60 00                           | 40 00                                |     |                                 |                                      |
| Note.—Metal threads, cemented or spangled with imitation silver, pay duty under this number.  |                                 |                                      |     |                                 |                                      |
| 704 The same, silvered, gilt, or twisted on silk.   | 130 00                          | 80 00                                |     |                                 |                                      |
| 705 Threads of silver, round or flat, single or twisted, on any kind of textile material.   | 5 00                            | 5 00                                 |     |                                 |                                      |
| 706 The same, gilt.   | 7 00                            | 7 00                                 |     |                                 |                                      |
| 707 Threads of gold, round or flat, single or twisted, on any kind of textile material.   | 15 00                           | 15 00                                |     |                                 |                                      |
| 708 Beads and spangles of common metals.  | 2 00                            | 2 00                                 |     |                                 |                                      |
| 709 The same, silvered, gilt.   | 3 00                            | 3 00                                 |     |                                 |                                      |
| 710 Beads and spangles of silk.   | 5 00                            | 5 00                                 |     |                                 |                                      |
| 711 The same, gilt.   | 10 00                           | 10 00                                |     |                                 |                                      |
| 712 Beads and spangles of gold.   | 20 00                           | 20 00                                |     |                                 |                                      |
| 713 Textures, nettings, braids, and trimmings, or threads of common metals, even combined with any other material except silk.  | 3 00                            | 3 00                                 |     |                                 |                                      |
| Note.—All tissues not exceeding 25 centimetres in width are treated as braids.  |                                 |                                      |     |                                 |                                      |
| 714 The same, of metals silvered, gilt, or combined with silk.  | 15 00                           | 15 00                                |     |                                 |                                      |
| 715 Tissues, braids, ribbons and trimmings (passementerie) of silver combined with any other material.  | 20 00                           | 20 00                                |     |                                 |                                      |
| 716 The same, of silver gilt.   | 25 00                           | 25 00                                |     |                                 |                                      |
| 717 Tissues, braids, ribbons and trimmings (passementerie) of gold combined with any other material.  | 30 00                           | 30 00                                |     |                                 |                                      |
| 718 Buttons and combs of any common metal except iron.  | 3 50                            | 3 50                                 |     |                                 |                                      |
| 719 The same, silvered, gilt.   | 5 00                            | 5 00                                 |     |                                 |                                      |
| 720 Jewellery of common metal, even combined with imitation of fine stones, or silvered or gilt.  | 5 00                            | 8 00                                 |     |                                 |                                      |
| 721 Jewellery of common metal, plated with silver or gold, and combined or not with imitation of precious stones.   | 16 00                           | 16 00                                |     |                                 |                                      |
| 722 Jewellery of silver, even combined with precious stones.  | 40 00                           | 40 00                                |     |                                 |                                      |
| 723 The same, gilt, or plated with gold.  | 60 00                           | 60 00                                |     |                                 |                                      |
| 724 Jewellery of gold or platinum, with or without precious stones.   | 100 00                          | 100 00                               |     |                                 |                                      |
| Note.—Decorations (of orders) and medals are tariffed as jewellery according to the metals of which they are composed.  |                                 |                                      |     |                                 |                                      |
| 725 Coins of any kind of metal legally current in Roumania.   | Free.                           | Free.                                |     |                                 |                                      |
| 726 Coins of any metal not legally current in Roumania.   | Prohibited.                     | Prohibited                           |     |                                 |                                      |
| 727 Copper coins not legally current in Roumania, but imported perforated as ornaments for necklaces.   | "                               | "                                    |     |                                 |                                      |
| 728 The same, silvered or gilt.   | "                               | "                                    |     |                                 |                                      |
| 729 Silver coins not legally current in Roumania, but imported as ornaments.  | "                               | "                                    |     |                                 |                                      |
| 730 The same, gilt.   | "                               | "                                    |     |                                 |                                      |
| 731 Gold coins not legally current in Roumania, but imported perforated as ornaments.   | "                               | "                                    |     |                                 |                                      |
| 732 Imitations of coins, modern or ancient, legally current in any country, or having been legally current in the past.   | "                               | "                                    |     |                                 |                                      |
| Note.—Genuine ancient coins and medals imported for collectors (and museums) are exempt from duty.  |                                 |                                      |     |                                 |                                      |
| 733 Sulphur, refined, even in sticks or powder.   | 0 05                            | 0 05                                 |     |                                 |                                      |
| 734 Waxes and slugs of sulphur, prepared on cloth, for fumigating casks and other receptacles.  | 5 00                            | 5 00                                 |     |                                 |                                      |
| 735 Engines, driven by water, steam, gas, petroleum and its derivatives, compressed air, or any other power except electricity, whether imported ready put together or in pieces, but only if the pieces be component parts of the same engine, weighing:   |                                 |                                      |     |                                 |                                      |
| a. 100,000 kil. or more, and hydraulic engines of any weight.   | 12 00                           | 6 00 B 1                             |     |                                 |                                      |
| b. From 100,000 to 10,000 kil. <sup>2</sup> per 100 kil.  | 14 00                           | 7 00 B 1                             |     |                                 |                                      |
| c. From 10,000 to 2,500 kil. <sup>2</sup> per 100 kil.  | 16 00                           | 8 00 B 1                             |     |                                 |                                      |
| d. From 2,500 to 500 kil. <sup>2</sup> per 100 kil.   | 22 00                           | 10 00 B 1                            |     |                                 |                                      |
| e. Less than 500 kil. <sup>2</sup> ..   | 30 00                           | 12 00 B                              |     |                                 |                                      |
| 736 Machine-tools, such as mechanical saws, lathes, planes, drilling machines, grooving machines, sharpening and setting machines, steam lammers, portable forges, presses for machining metals and other substances and all other similar machines for working metals, wood, and other materials, weighing per piece:  |                                 |                                      |     |                                 |                                      |
| a. 10,000 kil. or more.   | 12 00                           | 6 00 B                               |     |                                 |                                      |
| b. From 10,000 to 2,000 kil. <sup>2</sup> ..  | 15 00                           | 8 00 B                               |     |                                 |                                      |
| c. From 2,000 to 250 kil. <sup>2</sup> ..   | 20 00                           | 10 00 B                              |     |                                 |                                      |
| d. Less than 250 kil. <sup>2</sup> ..   | 28 00                           | 12 00 B                              |     |                                 |                                      |
| 737 Pumps of all kinds, for liquids, air, and gas, and also ventilators.  | 17 00                           | 8 00 B                               |     |                                 |                                      |
| 738 Machines for combing textiles, carding machines, spinning machines, reeling machines, looms, knitting machines, dressing machines, figuring machines, and, in general, all machines for working up textiles from the raw material to the finished article.  | 15 00                           | 8 00 B                               |     |                                 |                                      |
| 739 Machines n.s.m. employed in the manufacture of paper.   | 14 00                           | 8 00 B                               |     |                                 |                                      |
| 740 Printing machines, typographic or lithographic.   | 10 00                           | 6 00 B                               |     |                                 |                                      |
| 741 Machines for writing, calculating, or registering.  | 250 00                          | 250 00                               |     |                                 |                                      |
| 742 Sewing machines, and generally all machines used for the making of clothes, hats, and boots.  | 50 00                           | 20 00                                |     |                                 |                                      |
| Note.—The tables stands, &c., of these machines are treated according to the material of which they are composed.   |                                 |                                      |     |                                 |                                      |
| 743 Agricultural machines:  |                                 |                                      |     |                                 |                                      |
| a. Seed drills and winnowers.   | 1 00                            | 1 00                                 |     |                                 |                                      |
| b. Portable engines and agricultural machines of all kinds, of whatever material composed.  | 2 00                            | 4 00                                 |     |                                 |                                      |
| 744 Machines and apparatus n.s.m., weighing each:   |                                 |                                      |     |                                 |                                      |
| a. 10,000 kil. or more.   | 7 00                            | 7 00                                 |     |                                 |                                      |
| b. From 10,000 to 2,000 kil.  | 8 00                            | 8 00                                 |     |                                 |                                      |
| c. From 2,000 to 500 kil.   | 9 00                            | 9 00                                 |     |                                 |                                      |
| d. From 500 to 150 kil.   | 11 00                           | 11 00                                |     |                                 |                                      |
| e. From 150 to 50 kil.  | 13 00                           | 13 00                                |     |                                 |                                      |
| f. Less than 50 kil.  | 16 00                           | 16 00                                |     |                                 |                                      |
| Note.—Weighing machines—decimal, centesimal or other similar—and also all automatic machines n.s.m. are included in this number.  |                                 |                                      |     |                                 |                                      |
| Note to Nos. 733-744.—Parts and accessories of machines and apparatus, specified in Nos. 733-744, imported separately or as spare parts, are taxed as wares of the materials of which they are made.  |                                 |                                      |     |                                 |                                      |
| Machines specified in Nos. 735, 736, 740, 744 and 745, imported by the external departments of the Ministry of Public Works, by the Roumanian Railway companies, and by industrial establishments connected with the State are exempt from duty with the authorisation of the Ministry of Finance, provided no such machines are manufactured in the country. |                                 |                                      |     |                                 |                                      |
| 745 Dynamo-electric machinery, electric motors, converters, transformers, distributors [electro-magnets and coils], weighing each:  |                                 |                                      |     |                                 |                                      |
| a. 2,000 kil. or more.  | 30 00                           | 12 00                                |     |                                 |                                      |
| b. From 2,000 to 200 kil. <sup>2</sup> ..   | 40 00                           | 24 00                                |     |                                 |                                      |
| c. Less than 200 kil. <sup>2</sup> ..   | 50 00                           | 35 00                                |     |                                 |                                      |
| 746 Accessories of dynamo-electric machines.  | 50 00                           | 35 00                                |     |                                 |                                      |
| 747 Electric accumulators, and their battery-plates for renewal.  | 20 00                           | 20 00                                |     |                                 |                                      |
| Note.—Batteries are included in this number.  |                                 |                                      |     |                                 |                                      |
| 748 Voltaic arcs lamps and their mechanism.   | 75 00                           | 55 00                                |     |                                 |                                      |
| Note.—Fittings, &c., of the lamps, lamp-posts, &c., follow the treatment of the materials of which they are composed.   |                                 |                                      |     |                                 |                                      |
| 749 Electric apparatus for telegraphs, telephones, transmission of power, lighting, bells, interruptors, batteries for medical and chemical purposes, and all small articles connected with the use of electricity.   | 100 00                          | 20 00 F                              |     |                                 |                                      |

| General<br>Tariff.<br>Lei. b.  | Conventional<br>Tariff.<br>Lei. b. | Nos. | General<br>Tariff.<br>Lei. b. | Conventional<br>Tariff.<br>Lei. b. |
|--|------------------------------------|------|-------------------------------|------------------------------------|
| <p><b>Cables for the transmission of electric currents and insulated wire for electrical purposes:</b></p> <p>a. With covering or casing of sheet iron, iron wire, or iron bands per 100 kil. 6 00 6 00</p> <p>b. Without metallic casing, but insulated with paper, asbestos, or other materials n.s.m. per 100 kil. 19 00 19 00</p> <p>c. Insulated with india-rubber or gutta-percha per 100 kil. 15 00 15 00</p> <p>d. Insulated with textile thread other than silk, even combined with other material per 100 kil. 25 00 25 00</p> <p>e. Insulated with silk thread per 100 kil. 50 00 50 00</p> |                                    |      |                               |                                    |
| <p><b>Vehicles running on rails:</b></p> <p>a. Goods wagons, covered or not, and tenders per 100 kil. 12 00 7 00 B</p> <p>b. Carriages for passengers, not upholstered per 100 kil. 15 00 9 00 B</p> <p>c. Carriages for passengers, upholstered per 100 kil. 22 00 15 00 B</p>  |                                    |      |                               |                                    |
| <p><i>Note.</i>—Carriages combined with machine motors are classed under No. 735.</p> <p>Wagons imported for the use of the Roumanian railways are exempt from duty with the authorisation of the Ministry of Finance, provided that they are not manufactured in the country.</p>   |                                    |      |                               |                                    |
| <p><b>Vehicles not running on rails:</b></p> <p>Automobiles and motor-cycles, driven by benzine, electricity, or any other motive power, except animal traction, weighing each:</p> <p>a. 1,000 kilograms, or more per 100 kil. 30 00 30 00</p> <p>b. From 1,000 to 500 kilograms. 45 00 45 00</p> <p>c. From 500 to 250 kilograms. 60 00 60 00</p> <p>d. From 250 to 100 kilograms. 75 00 75 00</p> <p>e. Less than 100 kilograms. 90 00 90 00</p>  |                                    |      |                               |                                    |
| <p><i>Note.</i>—Automobile bodies imported separately are dutiable under No. 283.</p> <p>Parts of automobiles and motor-cycles, imported separately or as reserve pieces, per 100 kil. 90 00 90 00</p> <p>Velocepedes, bicycles, tricycles, tandems for persons or for goods, as well as parts thereof, per 100 kil. 220 00 200 00 B</p>   |                                    |      |                               |                                    |
| <p>Sea-going ships, of wood or iron, steam or sailing Free. Free.</p>  |                                    |      |                               |                                    |
| <p>Vessels on the Danube or on the Pruth, of wood or iron, steam or sailing, rowing or tow boats, also barge Free. Free.</p>   |                                    |      |                               |                                    |
| <p>Vessels for rivers and inland waters:</p> <p>a. Of wood, in one piece each 5 00 5 00</p> <p>b. Constructed of wood, such as boats, barges and wherries per ton 8 00 5 00</p> <p>c. Of iron, 10 00 10 00</p>   |                                    |      |                               |                                    |
| <p><i>Note.</i>—Articles imported on ship yards and accessories of ships and boats follow the treatment of the materials of which they are made.</p>   |                                    |      |                               |                                    |
| <p><b>Large clocks for churches and buildings, and their parts, per 100 kil. 50 00 50 00</b></p>   |                                    |      |                               |                                    |
| <p><b>Wall and table clocks, and their parts:</b></p> <p>a. Plain, of common materials without figures, and not chiselled per 100 kil. 150 00 150 00</p>   |                                    |      |                               |                                    |
| <p><i>Note.</i>—So-called Black Forest clocks, mounted in wood, and American clocks, both in cases either of wood, painted, sized, or carved, or of tin, brass, or other common metals, even painted, polished, or nickelled; all these clocks, in so far as they are not combined with mother-of-pearl, ivory, tortoise-shell, precious metals, fine or semi-fine stones, are dutiable at the rate of, per 100 kil. — 75 00</p>   |                                    |      |                               |                                    |
| <p>Under this heading are included, as American clocks, clocks of common workmanship of which the mechanism is enclosed in perforated metallic plates; and also clocks in which the pendulum is replaced by a balance.</p>   |                                    |      |                               |                                    |
| <p>b. Of common materials, ornamented with carvings, figures, incrustations, &amp;c., per 100 kil. 200 00 200 00</p>   |                                    |      |                               |                                    |
| <p>c. Mounted on fine materials 350 00 350 00</p>  |                                    |      |                               |                                    |
| <p><b>Watches:</b></p> <p>a. With case of common metals, each 1 00 1 00</p> <p>b. With case of aluminium, nickel, silver, or various silvered or gilt metals each 1 50 1 50</p> <p>c. With case of silver gilt or of gold, or of other fine materials or combined with precious stones each 6 00 6 00</p>  |                                    |      |                               |                                    |
| <p>Works complete for watches, 0 50 0 50</p>   |                                    |      |                               |                                    |
| <p>Parts and accessories of watches:</p> <p>a. Of common materials, per kil. 5 00 5 00</p> <p>b. Of aluminium, nickel, silver, or common silvered or gilt metals per kil. 7 50 7 50</p>  |                                    |      |                               |                                    |
| <p>c. Of silver gilt, 35 00 35 00</p> <p>d. Of gold, 100 00 100 00</p>   |                                    |      |                               |                                    |
| <p><i>Note.</i>—Under this number are included only watch works (movements), as well as isolated parts of the same watches. However, when the mountings (montures) are imported complete and lacking only the mechanism, the mountings are dutiable under No. 760.</p>   |                                    |      |                               |                                    |
| <p>763 Musical boxes, large or small, with clockwork mechanism, per kil. 1 50 1 50</p>   |                                    |      |                               |                                    |
| <p>764 Measuring apparatus and all apparatus of precision, with clockwork movements per kil. 1 50 1 50</p>   |                                    |      |                               |                                    |
| <p>765 Grand pianos and orchestrons, as well as parts thereof, per 100 kil. 50 00 35 00</p>  |                                    |      |                               |                                    |
| <p>Upright pianos and harmoniums, as well as parts thereof, per 100 kil. 50 00 35 00</p>   |                                    |      |                               |                                    |
| <p>Organs, and all other keyed instruments, as well as parts thereof, per 100 kil. 50 00 50 00</p>   |                                    |      |                               |                                    |
| <p>766 Musical instruments, stringed, and parts thereof, per kil. 3 00 3 00</p>  |                                    |      |                               |                                    |
| <p>767 Musical instruments, wind, with or without keys, and of any material, also parts thereof, per kil. 5 00 5 00</p>  |                                    |      |                               |                                    |
| <p><i>Note.</i>—Accessories for musical instruments, wind, shall be dutiable according to the nature of the material of which they are made.</p>   |                                    |      |                               |                                    |
| <p>768 All other musical instruments n. s. m., and parts thereof; also organs with or without keys, per kil. 1 50 1 50</p>   |                                    |      |                               |                                    |
| <p><i>Note.</i>—Notes for above musical instruments and also for musical boxes, are dutiable according to the materials of which made.</p>   |                                    |      |                               |                                    |
| <p>769 Toys of wood, lead or stone, or of a combination of these materials with one another, or with iron, painted, but not combined with other materials, and not mechanical, per 100 kil. 50 00 50 00</p>  |                                    |      |                               |                                    |
| <p>770 The same, mechanical, or combined with other common materials, per 100 kil. 60 00 50 00</p>   |                                    |      |                               |                                    |
| <p>771 Toys of paper, cardboard, faience, porcelain, glass, india-rubber, celluloid, or copper, even combined with other common materials, or mechanical per 100 kil. 85 00 50 00</p>  |                                    |      |                               |                                    |
| <p>772 The same combined with fine materials per 100 kil. 200 00 160 00</p>  |                                    |      |                               |                                    |
| <p><i>Note.</i>—Toys of nickel, chromium, silver or gold, whether plain or combined with other materials, follow the treatment of enumerated articles of the materials of which they are made.</p>   |                                    |      |                               |                                    |
| <p>Dolls' clothing, imported separately, follows the treatment of make-up articles of the materials of which made.</p>   |                                    |      |                               |                                    |
| <p>773 Glycerine:</p> <p>a. Raw per 100 kil. 10 00 10 00</p> <p>b. Refined, 25 00 25 00</p>  |                                    |      |                               |                                    |
| <p>774 Extract of rennet, prepared in powder or other form, per kil. 5 00 5 00</p>   |                                    |      |                               |                                    |
| <p>775 Sulphuric acid and hydrochloric acid per 100 kil. 2 00 2 00</p>   |                                    |      |                               |                                    |
| <p>ex 775 Hydrochloric acid, 2 00 2 00 A</p>   |                                    |      |                               |                                    |
| <p>776 Nitric acid, fuming sulphuric acid per 100 kil. 4 00 4 00</p>   |                                    |      |                               |                                    |
| <p>777 Phosphoric acid, oxalic acid, arsenious acid, boric acid, per 100 kil. 10 00 10 00</p>  |                                    |      |                               |                                    |
| <p>ex 777 Boric acid, 3 00 3 00</p>  |                                    |      |                               |                                    |
| <p>778 Liquid carbonic acid (carbonic anhydride) including carbonic acid in special capsules for bottles, weight of capsules included, per 100 kil. 20 00 15 00 A</p>  |                                    |      |                               |                                    |
| <p><i>Note.</i>—The net weight will be ascertained by taking 30% for the acid and 70% for the receptacle.</p>  |                                    |      |                               |                                    |
| <p>779 Citric acid, tartaric acid, tannic acid, gallic acid, pyrogallic acid, per 100 kil. 25 00 25 00</p>   |                                    |      |                               |                                    |
| <p><i>Note.</i>—Parts raw or refined, follow the treatment of this heading.</p>  |                                    |      |                               |                                    |
| <p>ex 779 Tartaric acid, per 100 kil. — 16 00 A</p>  |                                    |      |                               |                                    |
| <p>780 All other mineral acids n.s.m. 10 00 10 00</p>  |                                    |      |                               |                                    |
| <p>ex 780 Hydrofluoric acid, 5 00 6 00</p>   |                                    |      |                               |                                    |
| <p>781 All other organic acids, not specially mentioned (benzoic, formic, lactic, salicylic, valeric, &amp;c.) per 100 kil. 30 00 30 00</p>  |                                    |      |                               |                                    |
| <p>782 Pyroligneous acid, containing up to 12 percent, of acetic acid, per 100 kil. 15 00 15 00</p>  |                                    |      |                               |                                    |
| <p>783 Acetic acid and pyroligneous acid containing more than 12 percent, of acetic acid, including essences of vinegar of all kinds, per 100 kil. 140 00 140 00</p>   |                                    |      |                               |                                    |
| <p>784 Caustic soda, 0 10 0 50 U K</p>   |                                    |      |                               |                                    |
| <p>785 Liquid ammonia, caustic acids, oxide of iron, oxide of lead (litharge), oxide of tin, binoxide of tin, oxide of copper, oxide of zinc, lithopon, "zincolithe," oxide of magnesium (calcined magnesia) per 100 kil. 6 00 6 00</p>  |                                    |      |                               |                                    |
| <p>ex 785 Oxide of lead, red lead, liquid ammonia, per 100 kil. 1 00 1 00</p>  |                                    |      |                               |                                    |
| <p>786 Oxide and peroxide of barium, oxide of antimony, oxide and all other salts of cobalt, and all other mineral oxides per 100 kil. 30 00 25 00 U K</p>   |                                    |      |                               |                                    |

† Per 100 kilograms, net weight.

| N <sup>o</sup> .  | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. | Nos. | General<br>Tariff.<br>Lel. b. | Conventional<br>Tariff.<br>Lel. b. |
|---|-------------------------------|------------------------------------|------|-------------------------------|------------------------------------|
|   |                               |                                    |      |                               |                                    |
| 787   |                               |                                    |      |                               |                                    |
| Sulphate of aluminium, sulphate of aluminium and potash (alum), sulphate of iron, sulphate of copper, sulphate of sodium, nitrate of potash, hypochlorite of lime, silicate of sodium, sulphide of carbon ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 1 50                          | 1 50                               |      |                               |                                    |
|   | —                             | 0 50 B                             |      |                               |                                    |
| 787   |                               |                                    |      |                               |                                    |
| Sulphate of aluminium and double sulphate of aluminium and potash (alum), chloride and hypochlorite of lime, silicate of sodium ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 0 10                          | 0 10                               |      |                               |                                    |
|   | 0 50                          | 0 50                               |      |                               |                                    |
| 788   |                               |                                    |      |                               |                                    |
| Chemical phosphate of calcium, sulphide of sodium, borate of sodium (borax) ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 0 10                          | 0 50 B                             |      |                               |                                    |
|   | 0 10                          | 0 50 U.K.B                         |      |                               |                                    |
| 789   |                               |                                    |      |                               |                                    |
| Carbonates and bi-carbonates of ammonia, barium, artificial calcium, potassium, lead (white lead), and hydric zinc; bi-carbonate of sodium; carbide of calcium; chlorides of ammonium, barium, iron, tin, sulphur and zinc; chlorates of potassium, sodium, tin and zinc; manganates and permanganates of potassium and sodium; nitrates of barium and lead; oxalates and bi-oxalates of ammonium, potassium and sodium; silicate of potassium; pyroglutric acid of calcium and lead; sulphates and bi-sulphates of ammonium, barium, magnesium, lead, potassium and zinc; sulphides of ammonium, iron, lead and potassium; sulphides and bi-sulphides of calcium and sodium; hyposulphates of barium, calcium, lead and sodium, and all other chemical products u.s.m. .... per 100 kil. |                               |                                    |      |                               |                                    |
|   | 5 00                          | 5 00                               |      |                               |                                    |
| 790   |                               |                                    |      |                               |                                    |
| Carbonate and bi-carbonate of baryta, carbonate and bi-carbonate of potassium, chloride of magnesium ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 0 50                          | 0 50                               |      |                               |                                    |
| 791   |                               |                                    |      |                               |                                    |
| Nitrates of copper, strontium; ferricyanides of calcium, potassium, sodium; ferricyanides of calcium, potassium, sodium; sulphocyanides of ammonium, barium, potassium; cyanide of potassium; sulphate of cyanide of potassium; phosphates of ammonium, barium, calcium, lead and sodium, and all other inorganic chemical salts u.s.m. .... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 10 00                         | 10 00                              |      |                               |                                    |
| 792   |                               |                                    |      |                               |                                    |
| Chloride of calcium and of sodium ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 1 00                          | 1 00                               |      |                               |                                    |
| 793   |                               |                                    |      |                               |                                    |
| Borates, chlorates, silicates, borates of aluminium, ammonium, barium, cobalt, copper, iron, magnesium, manganese, nickel, potassium, lead, sodium, strontium, zinc, uranium, and all other salts of organic acids ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 20 00                         | 20 00                              |      |                               |                                    |
| 794   |                               |                                    |      |                               |                                    |
| Acetates of the same; also acetate of calcium ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 80 00                         | 80 00                              |      |                               |                                    |
| 795   |                               |                                    |      |                               |                                    |
| Acetate of lead ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 10 00                         | 10 00                              |      |                               |                                    |
| 796   |                               |                                    |      |                               |                                    |
| Bi-basic acetate of copper, as well as other products for preventing fungoid diseases of the vine ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 1 50                          | 1 50                               |      |                               |                                    |
| 797   |                               |                                    |      |                               |                                    |
| Borates of manganese and of lead; carbonate of manganese; manganate of lead; oxides of manganese and lead; oxalate of manganese; peroxide of hydrated manganese; residues of aluminium, calcium, copper, lead, strontium and uranium ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 8 00                          | 8 00                               |      |                               |                                    |
|   | 0 30                          | 0 30                               |      |                               |                                    |
| 798   |                               |                                    |      |                               |                                    |
| Phosphorus: a. White ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 45                          | 0 45                               |      |                               |                                    |
|   | 0 40                          | 0 40                               |      |                               |                                    |
| 799   |                               |                                    |      |                               |                                    |
| Bromine and bromides ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 40                          | 0 40                               |      |                               |                                    |
| 800   |                               |                                    |      |                               |                                    |
| Mercury-chloride, bichloride, oxide, sulphide ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 0 40                          | 0 40                               |      |                               |                                    |
| 801   |                               |                                    |      |                               |                                    |
| Compounds of antimony ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 0 45                          | 0 45                               |      |                               |                                    |
| 802   |                               |                                    |      |                               |                                    |
| Bismuth, sub-nitric, sub-gallate (dermatol) salicylic; also compounds of lithium salicylic ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 80                          | 0 80                               |      |                               |                                    |
|   | 0 60                          | 0 60                               |      |                               |                                    |
| 803   |                               |                                    |      |                               |                                    |
| a. Metallic ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 3 00                          | 3 00                               |      |                               |                                    |
| 804   |                               |                                    |      |                               |                                    |
| b. In inorganic salts. — Iodide of potassium, sodium &c. in organic salts. — Iodoform, iodol &c. .... per kil.  |                               |                                    |      |                               |                                    |
|   | 4 00                          | 4 00                               |      |                               |                                    |
| 805   |                               |                                    |      |                               |                                    |
| Compounds of silver—nitrate; compounds of gold—chloride ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 4 00                          | 4 00                               |      |                               |                                    |
| 806   |                               |                                    |      |                               |                                    |
| Acetic ether, chloroform and collodion ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 100 00                        | 100 00                             |      |                               |                                    |
| 807   |                               |                                    |      |                               |                                    |
| Alcohol, methylic, ethylic, propylic, butylic, and amylic and similar corresponding aldehydes; acetic aldehyde, paraldehyde &c. except methylic aldehyde ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 120 00                        | 120 00                             |      |                               |                                    |
| 808   |                               |                                    |      |                               |                                    |
| Ethylic ether (sulphuric) ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 80 00                         | 80 00                              |      |                               |                                    |
| Note. Sulphuric ether imported by explosive factories of the Govern-  |                               |                                    |      |                               |                                    |
| ment is free of duty. Acetone imported for powder magazines of the Government or by purveyors to the Government, after being denatured is also free of duty.  |                               |                                    |      |                               |                                    |
| 804   |                               |                                    |      |                               |                                    |
| Ethers of ethylic alcohol, formic ether, ether of sugar, of rum, essence of rum and all other alcohols and ethers not specially mentioned ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 300 00                        | 300 00                             |      |                               |                                    |
| 805   |                               |                                    |      |                               |                                    |
| Raw phenol (phenic acid, carbolic acid, raw), naphthalene, formaline, aniline oil, anthracene ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 1 50                          | 1 50                               |      |                               |                                    |
| 806   |                               |                                    |      |                               |                                    |
| Pure phenol (phenic acid, carbolic acid, crystallised), creoline, lysol, nava ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 10 00                         | 10 00                              |      |                               |                                    |
| Note. Dysform is dentable under this number (4).  |                               |                                    |      |                               |                                    |
| 807   |                               |                                    |      |                               |                                    |
| Guaiscol, ichthyol, nitro-benzol ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 30 00                         | 30 00                              |      |                               |                                    |
| 808   |                               |                                    |      |                               |                                    |
| Saccharin and all synthetic products with sweetening properties ..... Prohibited  |                               |                                    |      |                               |                                    |
| 809   |                               |                                    |      |                               |                                    |
| Chemico-technical specialities, without indication of their composition, for technical and household use:   |                               |                                    |      |                               |                                    |
| a. For cleaning boilers, such as "glutaline" and others, and also solutions for the destruction of insects harmful to agriculture and pomiculture ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 20 00                         | 20 00                              |      |                               |                                    |
| b. Other, such as films for photography, insect exterminators, special india-rubber, cement and paste; wax and other materials for dentists and others, including cement for stopping teeth, also wax and resin in plates or any other form for dentists ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 100 00                        | 100 00                             |      |                               |                                    |
| 810   |                               |                                    |      |                               |                                    |
| Artificial phosphates and other chemical substances for improving soils ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 0 05                          | 0 05                               |      |                               |                                    |
| Note. — Chile nitrate of soda, and potash salts, for fertilizing, are also included under this heading.   |                               |                                    |      |                               |                                    |
| 811   |                               |                                    |      |                               |                                    |
| Oxygenised water ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 30                          | 0 30                               |      |                               |                                    |
| 812   |                               |                                    |      |                               |                                    |
| Oxygen, compressed hydrogen, and all kinds of liquefied gas ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 0 15                          | 0 15                               |      |                               |                                    |
| 813   |                               |                                    |      |                               |                                    |
| Sulphurous acid, liquefied ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 02                          | 0 02                               |      |                               |                                    |
| 814   |                               |                                    |      |                               |                                    |
| All alcoholates and preparations of alcohol and ether, not specially mentioned, for use as medicaments, per kil.  |                               |                                    |      |                               |                                    |
|   | 3 00                          | 3 00                               |      |                               |                                    |
| 815   |                               |                                    |      |                               |                                    |
| Extract of opium ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 5 00                          | 5 00 F                             |      |                               |                                    |
| 816   |                               |                                    |      |                               |                                    |
| Morphia and its salts ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 15 00                         | 8 00 F                             |      |                               |                                    |
| 817   |                               |                                    |      |                               |                                    |
| Quinine and its salts ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 2 00                          | 2 00                               |      |                               |                                    |
| 818   |                               |                                    |      |                               |                                    |
| All alkaloids and glycosides, such as cocaine, atropine, veratrine, caffeine, podophyllin, pilocarpine, and others not specially mentioned ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 8 00                          | 4 00 F                             |      |                               |                                    |
| 819   |                               |                                    |      |                               |                                    |
| All medicinal extracts u.s.m. .... per kil.   |                               |                                    |      |                               |                                    |
|   | 3 00                          | 2 00 F                             |      |                               |                                    |
| 820   |                               |                                    |      |                               |                                    |
| Copaiba balsam, tolu balsam, and all other natural medicinal balsams ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 0 50                          | 0 50                               |      |                               |                                    |
| 821   |                               |                                    |      |                               |                                    |
| Medicaments of all kinds, prepared, not specially mentioned:  |                               |                                    |      |                               |                                    |
| a. Liquid ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 2 00                          | 2 00                               |      |                               |                                    |
| b. In pastilles or powder ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 4 00                          | 4 00                               |      |                               |                                    |
| c. All others not specially mentioned ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 3 00                          | 2 00 F                             |      |                               |                                    |
| 822   |                               |                                    |      |                               |                                    |
| Ointments and salves of all kinds ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 3 00                          | 2 00 F                             |      |                               |                                    |
| 823   |                               |                                    |      |                               |                                    |
| Medicaments of all kinds, n.s.m., in powder: a. Salol ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 0 50                          | 0 50                               |      |                               |                                    |
| 824   |                               |                                    |      |                               |                                    |
| Antipyrine, phenacetine, salicyrine, sulphonal, betol, pyraminol and others not specially mentioned ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 2 50                          | 2 00 F                             |      |                               |                                    |
| 825   |                               |                                    |      |                               |                                    |
| Medicaments of all kinds, in capsules ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 5 00                          | 4 00 F                             |      |                               |                                    |
| 826   |                               |                                    |      |                               |                                    |
| Compound medicaments, n.s.m. (so-called "specialities"), imported in bottles or other special packages prepared for retail sale:  |                               |                                    |      |                               |                                    |
| a. Tinctures, extracts, powders, wines, elixirs, syrups, greases, oils, soaps, plasters ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 5 00                          | 4 00 F                             |      |                               |                                    |
| b. Pastilles, comets, capsules ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 12 00                         | 8 00 F                             |      |                               |                                    |
| c. Pills ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 24 00                         | 16 00 F                            |      |                               |                                    |
| 827   |                               |                                    |      |                               |                                    |
| Volatile oils and essences:   |                               |                                    |      |                               |                                    |
| a. Of roses ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 25 00                         | 25 00                              |      |                               |                                    |
| b. Of geranium and iris ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 7 00                          | 7 00                               |      |                               |                                    |
| c. All others not specially mentioned ..... per kil.  |                               |                                    |      |                               |                                    |
|   | 4 00                          | 1 00                               |      |                               |                                    |
| 828   |                               |                                    |      |                               |                                    |
| Artificial chemical perfumery, such as vanillin, coumarin, heliotropine, yonon, and other similar substances ..... per kil.   |                               |                                    |      |                               |                                    |
|   | 20 00                         | 20 00                              |      |                               |                                    |
| 829   |                               |                                    |      |                               |                                    |
| Perfumery containing alcohol or ether, such as:   |                               |                                    |      |                               |                                    |
| a. Eau de cologne, dentifrice water, perfumed vinegar ..... per 100 kil.  |                               |                                    |      |                               |                                    |
|   | 150 00                        | 120 00 F                           |      |                               |                                    |
| b. Perfumes for handkerchiefs, toilet waters of all kinds, dyes for the hair, cosmetics for the skin ..... per 100 kil.   |                               |                                    |      |                               |                                    |
|   | 250 00                        | 150 00 F                           |      |                               |                                    |



| No. | General<br>Tariff.<br>Lei. b.   | Conventional<br>Tariff.<br>Lei. b. | (ii.) Except as otherwise specially provided, the following are considered as fine materials: amber, tortoise-shell, pearl, ivory, real jet, meerschaum, precious metals, all gilt metals and gilt or silvered wire, precious or semi-precious stones, lace, embroideries, and all articles of silk as well as tissues and plated wares containing 30 per cent. or more of silk. [German Treaty.] |
|-----|---|------------------------------------|---|
|     |   |                                    |   |
| 28  | Perfumery containing neither alcohol nor ether, such as orange-flower water, perfumed or non-perfumed pomades, greases and oils; pastes, perfumed or superfumed powders; paint for the face, tooth soaps, paper and pastilles for perfuming, and all perfumery not specially mentioned, as also lacoline, and all kinds of cosmetics for the toilet, also henna |                                    |   |
|     | per 100 kil.  | 150 00                             | 120 00 F  |
| 29  | Colors and varnishes: Coloring earths of all kinds, in the raw state, and all products capable of being used as coloring earths.....  | 3 00                               | 3 00  |
| 30  | Coloring earths of all kinds, powdered and prepared for colors... per 100 kil.  | 4 00                               | 4 00  |
| 31  | Lamp black, bone black and mineral black*..... per 100 kil.   | 8 00                               | 8 00  |
| 32  | Animal coloring matters, not prepared in colors, such as kermes, real or imitation, sepiä &c.*..... per 100 kil.  | 5 00                               | 5 00  |
| 33  | Coloring extracts of wood, roots, barks, leaves, lichens, flowers, fruits, husks*..... per 100 kil.   | 6 00                               | 5 00 F  |
| 33  | Coloring extracts of wood, roots, barks, leaves..... per 100 kil.   | —                                  | 5 00 I  |
| 34  | Colors enumerated in Nos. 830 to 833 inclusive, and mineral oxides of all kinds, ground with oil or prepared with glue, dextrine and casine, per 100 kil.   | 25 00                              | 25 00   |
| 35  | Indigo, ultramarine, Prussian blue, Paris blue, and all other colors not specially mentioned, not prepared, including mineral blues and greens*..... per 100 kil.   | 10 00                              | 10 00   |
| 35  | Ultramarine in powder, in barrels   | 4 00                               | 4 00  |
|     | Note to No. 835.—Synthetic indigo shall not be subjected to other or higher duty than that on natural indigo (A).   |                                    |   |
| 36  | The same, ground with oil, or prepared in any form for washing... per 100 kil.  | 30 00                              | 30 00   |
| 37  | Aniline colors, and other colors derived from coal tar, even when bearing the name of vegetable mineral colors..... per 100 kil.  | 20 00                              | 20 00   |
| 38  | Colors of all kinds, finely prepared, in tin tubes, bottles, shells, tablets, or pastilles, including creams of all kinds for coloring or polishing boots and other articles of leather per 100 kil.  | 75 00                              | 75 00   |
| 39  | Blacking (for shoes and other articles of leather)..... per 100 kil.  | 50 00                              | 50 00   |
| 40  | Printing ink.....   | 20 00                              | 20 00   |
| 41  | Writing and etching inks.....   | 40 00                              | 40 00   |
| 42  | Penicils, black or colored, common, without sheathing of wood per 100 kil.  | 30 00                              | 30 00   |
| 43  | The same with sheathing of white wood, even painted or polished... per 100 kil.   | 60 00                              | 60 00   |
| 44  | Fine pencils, black or colored, with sheathing of cedar or other fine woods, painted, polished... per 100 kil.  | 120 00                             | 120 00  |
|     | Note.—Pencils or pencils with gold leaf follow the treatment of this heading.   |                                    |   |
| 45  | Oil and siccative varnishes, colored or not..... per 100 kil.   | 60 00                              | 50 00 U K   |
| 46  | Alcoholic varnishes, colored or not..... per 100 kil.   | 75 00                              | 60 00 U K   |
| 47  | Prepared varnishes, without vegetable oil or alcohol, colored or not, such as asphalt varnish, turpentine varnish, petroleum varnish, and varnishes for harness or for paper... per 100 kil.  | 45 00                              | 40 00 U K   |
| 48  | Putty for windows, colored or not, and all other mastics prepared with oil, asphalt, wax, ceresine &c... per 100 kil.   | 12 00                              | 12 00   |
| 49  | Matches of all kinds, and slips covered with phosphorus for match boxes....   | Prohibited                         | Prohibited  |
| 50  | Gunpowder, dynamite, gun-cotton, and all other explosives.....  | Prohibited                         | Prohibited  |
| 51  | Cartridges of any material, unloaded, with caps..... per 100 kil.   | 100 00                             | 100 00  |
| 52  | Cartridges, loaded, and caps called "Florent" and the like... per 100 kil. (including the monopoly duty on the powder and caps used.)   | 125 00                             | 125 00  |
|     | Note.—Cartridges which are loaded only with gunpowder will be subjected to a surtax of 4 lei per kilogram. (§ 28 2d. Id. per cwt.)  |                                    |   |
| 53  | Projectiles of war, such as bullets, bombs, shells, grenades, alarm &c.   | Prohibited                         | Prohibited  |
| 54  | Fireworks of all kinds..... per 100 kil. (including monopoly duty on powder used.)  | 200 00                             | 200 00  |

GENERAL NOTES TO TARIFF.—(L) In so far as the duty leviable on an article depends on its duty on another article referred to in the tariff Schedule to the Treaty, the former duties shall be calculated according to the rate granted by the treaty, and not according to the rate of duty in the "General" Tariff. [British and German Treaties.]

(ii.) Except as otherwise specially provided, the following are considered as fine materials: amber, tortoise-shell, pearl, ivory, real jet, meerschaum, precious metals, all gilt metals and gilt or silvered wire, precious or semi-precious stones, lace, embroideries, and all articles of silk as well as tissues and plated wares containing 30 per cent. or more of silk. [German Treaty.]

Note.—A Roumanian Royal Decree, dated 6th June, 1919, and published in the "Monitorul Oficial" for the 7th June, provided for the establishment of a tax of 20 per cent. ad valorem on all goods exported from Roumania. The decree provides that, for the purpose of payment of the tax, the value is to be fixed on the basis of the selling price and the usual market price at the time of exportation. All other export customs taxes established by previous laws are abolished by the decree.

According to information which has reached the Board of Trade through the Foreign Office, however, a further decree was published on the 9th August exempting all exports from payment of the 20 per cent. export tax established by the decree of the 6th of June.

#### LAW RELATING TO TARE ALLOWANCES ON GOODS DUTIABLE BY WEIGHT.

(Monitorul oficial No. 231, of January 19/February 1, 1906.)

ART. 1.—The import duties affecting goods dutiable by weight shall be levied on the gross weight, the legal net weight or the real net weight of the goods.

ART. 2.—The gross weight is the result of weighing the contents together with the packing.

Double casks and wrappers, in which certain goods are packed, do not form part of the gross weight.

ART. 3.—The legal net weight is arrived at by deducting from the gross weight the tares specified in Schedule B annexed to the present Law.

ART. 4.—The real net weight is the weight of the merchandise ascertained with or without the outer or inner wrappers, as differentiated in Schedule C annexed to the present Law.

ART. 5.—When a package contains several kinds of goods classed under different numbers of the tariff, the goods dutiable on the legal or on the real net weight are to be weighed and taxed according to the provisions of Schedules B and C respectively. To the weight of goods dutiable on the gross weight there is added a part of the weight of the package in which they are contained proportional to the net weight of each kind of goods so dutiable on the gross weight. If there are several kinds of goods, all of which are dutiable on the gross weight, the weight of the package is divided proportionally, and added to the net weight of each kind of goods contained therein.

ART. 6.—Liquids dutiable by gross weight, imported in tank-waggon, shall be assessed on the real net weight, with 20 per cent. additional.

ART. 7.—Goods dutiable by gross or legal net weight, imported in bulk, shall be assessed together with the materials used for protecting them during the transport (boards, slats, straw, excelsior, &c.); in case of several kinds of goods dutiable at different rates, the weight of the package is divided proportionally and added to the net weight of each kind of goods contained therein.

ART. 8.—Goods dutiable on the legal net weight, imported in receptacles or packages other than those specially provided for in Schedule B annexed to the present Law, shall be assessed on gross weight.

ART. 9.—If, by their nature, receptacles should constitute commercial articles liable to duty under the Customs tariff, they shall be assessed separately from the goods save as specially excepted in the present Law.

The following receptacles shall be considered as having a commercial value: Metal casks and cans of all kinds, trunks in general, painted or plated cases (roulers) or lace cases, baskets of horse grass or peated osiers, cloth bags of better quality than those generally used, boxes and covers of all kinds; skins, cases and casks of oak, ash or beech; casks, barrels and tubs of wood of every description with iron hoops and, generally, all receptacles or packing which by their nature might be of commercial value or be used after consumption of the contents.

Iron casks containing soda are excepted and shall be liable to the same duties as the soda.

ART. 10.—Should receptacles or wrappers, containing goods dutiable by gross weight, be liable to higher duties than the goods, they are to be assessed separately; their weight shall be ascertained approximately without removing the contents.

ART. 11.—Goods dutiable on the gross weight, imported in bulk, shall be weighed and subject to duty together with foreign packing or receptacles used for the convenience of unloading or removing the goods at the Customs.

ART. 12.—Goods dutiable on real net weight shall be weighed together with the receptacles containing same and be assessed at the same rates as the latter; receptacles dutiable at higher rates than the goods shall, however, pay duty separately.

The weight of receptacles shall be ascertained approximately without transferring the goods. From this rule are excepted hermetically closed receptacles which after being opened with the view to consuming the contents, become utterly unserviceable, e.g. sardine or preserve boxes, tins containing essences or other liquids, boxes or bottles with medicines or other specialties all which pay the same duty as the goods even though dutiable at a higher rate than the latter.

ART. 13.—In respect to goods dutiable by legal net weight, the tare is represented by the weight of the receptacle; if such receptacle is of no commercial value, it shall be deducted from the gross weight of the goods, otherwise, it shall be dutiable according to kind.

ART. 14.—In determining the tares, fractions of a kilogramme down to a hectogramme are to be taken into account. Fractions of a hectogramme are to be ignored in importer's favor if not exceeding 30 grammes, but reckoned as a hectogramme on account of the Treasury if exceeding 30 grammes.

ART. 15.—In case goods dutiable on the real or legal net weight are imported in single or double bales or bales of common jute stuffs, half the duties chargeable on the goods under the Customs tariff shall be levied on such outside wrappings.

ART. 16.—Reels and such like, also the cloth or paper covering stuffs or other goods shall be weighed and dutiable together with the respective goods, save as specially excepted in the annexed Schedules.

Ordinary cardboard boxes used as coverings for goods dutiable by real net weight, without boxes, are to be taxed separately; bunnis or frames round which stuffs, velvets or lace are generally rolled shall be assessed separately from the goods.

ART. 17.—Articles dutiable on the gross weight, imported by parcels post, are to be weighed and taxed together with the wrapper; those dutiable by legal or real net weight shall be assessed on the real net weight as differentiated in annexed Schedules B and C.

ART. 18.—Cases, crates, casks, barrels, tubs, balsam sacks are entitled to equal tare allowance.

ART. 19.—The conditions under which each kind of receptacle or covering mentioned in the foregoing article are to be admitted to allowance of the tares granted by the present law will be determined by the Customs Department with the advice of the Committee of Experts, and be published in the *Monitorul oficial* in the form of a Ministerial decision.

ART. 20.—False declarations as to the nature of receptacles or wrappers, in consequence of which a profit should be derived from the allowance of a higher tare, shall be dealt with according to Art. 89, § 1 or 2 of the General Customs law.

ART. 21.—Disputes relating to tares, as regards the description of receptacles or wrappers shall be settled by the Committee of Experts connected with the Ministry of Finance; this will also be the case for disputes in reference to the kind or quality of the goods.

ART. 22.—It shall be lawful for the Government to amend, as occasion requires, any provision contained in the present law and annexes thereto.

The amendments shall be effected in virtue of a Royal Decree and are not to be operative until three months after the date of publication of the Decree in the *Monitorul oficial*.

ART. 23.—The present law shall commence to take effect at the same time as the General Customs Tariff.

### SCHEDULE B.

#### Articles dutiable on Legal Net Weight.

| Tariff No. and Articles.   | Tare Percentage to be deducted from the gross weight.  | Treatment of Goods referred to in Article 5 of the Tare Law.  |
|--|--|---|
| 23& 21. Milk and cream   | 5 per cent. in deal barrels                            | The goods are declared and weighed together with the vessel in which they are contained.  |
| 28, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 45, 46 and 47. Fish              |  |   |
| 48. Fish oil   |  |   |
| 51. Hooey  |  |   |
| 52. Tallow and animal grease, for industrial purposes                                | 8 per cent. in cases, barrels, or casks of deal        | The goods are declared and weighed together with the immediate packings, as also with the boxes or vessels in which they may be contained.  |
| 140. Carpenters' glue and gelatine for industrial purposes                           | 12 per cent. in cases, barrels, or casks of other wood |   |
| 221, 222 and 223. Vegetable oils   | 5 per cent. in baskets (hampers)                       |   |
| 572. Mineral oils  | 1 per cent. in sacks                                   |   |
| 573. Vaseline  |  |   |
| 773. Glycerine   |  |   |
| 782 and 783. Pyroligneous acid and acetic acid                                       |  |   |
| 834 and 836. Prepared colors (paints)  |  |   |
| 840. Printing inks   |  |   |
| 184 and 186. Semolina, macaroni and other farinaceous pastes                         | 10 per cent. in cases and barrels of deal              | The goods are declared and weighed together with the packing paper and the paper-bags in which they are wrapped, as also with the boxes or other receptacles in which they are contained. |
| 102 and 103. Starch, dextrine, pastes, &c.   | 15 per cent. in cases and barrels of other wood        |   |
| 241, 245, 247 and 248. Fruit   | 1 per cent. in sacks                                   |   |
| 221, 225, 226, 227, 228, 229, 230, 231 and 232. Beverages (wines, spirits, &c., and) | 10 per cent. in cases of deal                          | The goods are declared and weighed together with the vessels in which they are contained and with the papers in which they are wrapped, and also the barge in which they may be placed.   |
|  | 10 per cent. in cases of other wood                    |   |
|  | 6 per cent. in baskets (hampers)                       |   |
|  | 6 per cent. in cases or barrels of deal                |   |
| 244. Coffee beans (raw)  | 8 per cent. in cases or barrels of other wood          | The goods are declared and weighed together with the paper wrappers or paper bags in which they are contained or wrapped.   |
|  | 1 per cent. in baskets (hampers)                       |   |
|  | 1 per cent. in sacks                                   |   |

| Tariff No. and Articles.                           | Tare Percentage to be deducted from the gross weight.   | Treatment of Goods referred to in Article 5 of the Tare Law.  |
|--|---|---|
| 145. Stearine in blocks                            |   | The goods are declared and weighed together with the paper or any other such immediate wrappings, as well as with the cardboard boxes or receptacles in which they are packed.                          |
| 257, 258 and 259. Sugar, glucose and syrup         | 8 per cent. in cases or barrels of deal   |   |
| 569 and 570. Paraffin, ozokerite and cere-sine     | 10 per cent. in cases or barrels of other wood  |   |
|  | 1 per cent. in sacks  | The goods are declared and weighed together with the sheets of paper or with the paper bags which form the immediate wrappings, as also with the cardboard or wooten boxes in which they may be packed. |
| 423, 424, 425, 426, 127 and 428. Paper             | 8 per cent. in deal cases   |   |
|  | 10 per cent. in other cases   |   |
|  | 4 per cent. in barrels with iron hoops  |   |
|  | No tare is allowed on the wooden laths or crates, nor on the ropes, in which paper is sometimes shipped | The goods are declared and weighed together with the paper-straw or other such wrappings, as also with the boxes in which they may be contained.  |
| 531, 535, 536, 537 and 538. Plate and window glass | 8 per cent. in deal cases   |   |
|  | 12 per cent. in cases of other wood   |   |
|  | 5 per cent. in half-cases of deal   |   |
|  | 7 per cent. in half-cases of other wood   |   |

### SCHEDULE C.

#### Articles dutiable on Real Net Weight.

| Tariff No. and Articles.   | Mode of Taxation.   |
|--|---|
| 16, 17, 18 and 19. Fresh meat, uncured hams, poultry (dead), salt meat, and pickled and dried meat   | The goods are declared and weighed together with the sheets of paper or the pieces of paper or the pieces of linen, or other immediate wrappings, in which they arrive, as also with the vessels, cardboard, metal or wooden boxes, in which they are packed. |
| 20, 21 and 22. Smoked meat, sausages, meat-pies, essences and extracts of meat   |   |
| 27. All kinds of cheese  |   |
| 43 and 44. Preserves of fish, &c.  |   |
| 49. Languish of huxo and of all kinds of sturgeon  | The goods are declared and weighed only in the paper or linen wrappings in which they are immediately packed.   |
| 54, 55, 56, 57 and 58. Ants' eggs, small worms, wax and wax-ware, cantharides and ambergris  |   |
| 211, 212 and 213. Orange and lemon blossom; bark, leaves, rinds, &c., medicinal  |   |
| 218, 219 and 220. Mustard and medicinal seeds  |   |
| 228. Raisins, dates in boxes, &c.  | The goods are declared and weighed together with the sheets of paper or the sheets of paper or the sheets of linen, or other immediate wrappings, in which they are packed.   |
| 250, 251, 252, 254, 255, 256, 260, 261, 262 and 263. Roast coffee beans, coffee substitutes, cocoa, chocolate, jams, Rahat-Lakoum (Turkish delight), sweets (bon-bons), &c.  |   |
| 468, 469, 470, 472, 473, 474, 475 and 478. Gum, resin, &c.   |   |
| 62, 65, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86 and 87. Tanned leathers, leather goods, footwear and furs   |   |
| 93, 94, 95, 96, 97, 98, 99, 153, 154, 155, 156, 157, 158, 159, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340 and 341. Yarns of all kinds   | The goods are declared and weighed together with the sheets of paper or the linen cloths in which they happen to be wrapped.  |
| 100, 101, 102, 103, 104, 105, 114, 115, 116, 117, 150, 160, 161, 162, 163, 350 b, c, and c, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 377, 378, 412 and 418. Woven goods and felt of all kinds |   |
| 106, 107, 108 and 350f. Carpets  |   |
| 110, 111, 161, 349, 373, 379 and 380. All kinds of knitted goods   |   |
| 118, 119, 122 and 123. Felt forms for hatters and other articles of felt   | The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.  |
| 126, 127 and 128. Human hair and articles made of hair   |   |
| 130 and 131. Cutout  |   |
| 135, 136, 137 and 138. Articles made of bone, ivory, tortoise-shell, &c.   |   |
| 111. Sponges   | The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.  |
| 150, 151 and 152. Silk-worms' eggs, silk cocoons, and raw silk   |   |
| 204 and 300. Brushes and small articles made of vegetable fibre  |   |
| 243. Saffron and vanilla   |   |
| 375, 376 and 377. Amber  | The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.  |
| 384, 385, 386, 389, 390, 391, 392, 393, 398, 399 and 404. Millinery and other made-up articles   |   |
| 405, 406 and 407. Woven goods and articles with special destinations   |   |
|  |   |

| Tariff No. and Articles.   | Mode of Taxation.  | Tariff No. and Articles.  | Mode of Taxation.   |
|--|--|---|---|
| 414 and 415. Goods made of waterproof covers prepared with tar (tarpaulins), wax or varnish.....   | The goods are declared and weighed together with the sheets of paper or with the linen cloths, or other such immediate wrappings in which they are packed.   | 527, 528, 529, 530, 531, 543, 544, 545, 546, 547, 548, 549, 554, 555, 556, 557, 558, 559, 560, 561 and 562. Porcelain and glassware ..  | The goods are declared and weighed together with the papers, straw, shavings, or other such (immediate) coverings or wrappings, as also with the boxes or common crates in which they are imported.   |
| 463. Celluloid, and caoutchouc and goods manufactured thereof .....  |  |   |   |
| 493 and 494. Mica in small sheets (leaves), and articles made thereof .....  |  |   |   |
| 501, 502, 504, 505, 506, 507, 508, 509, 510 and 512. Stoneware, precious stones, and others .....  |  |   |   |
| 112, 165, 166, 374, 375 and 376. All kinds of lace-work (trimmings), ribbons, braid, and buttons .....   | The goods are declared and weighed together with the rees, tubes, or cards on which they are fixed or wound, as also with the paper wrappings in which they are packed.  | 550, 551, 552 and 553. Mirrors (looking glasses) ..   | The goods are declared and weighed together with the papers, straw, or other such wrappings or covers, as also with the crates or common cases in which they are imported to prevent breakage.  |
| 113. Woollen lace and tulle .....  |  |   | The frames in which the mirrors are set, being subject to a higher duty than the goods, are taxed separately.   |
| 167. Silk lace .....   |  |   |   |
| 321. Lace made of vegetable textiles .....   |  |   |   |
| 382. All kinds of embroidery .....   | The goods are declared and weighed only with the papers or paper covers (bells) employed for preservation. The card boxes or other coverings are to be taxed separately, they being considered simply as cardboard or sheets of paper. |   | The goods are declared and taxed together with the papers, straw, shavings, or other such materials in which they are covered, or wrapped, or to which they are fastened, as also with the common boxes in which they are usually imported. |
| 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718 and 719. Thread, braid, and other goods worked with gold, silver, and other metals ..... |  |   |   |
| 120 and 121. Felt hats .....   |  |   |   |
| 314, 315, 316, 317 and 387. Hats made of bark (pith), fibre or straw, and other head-gear .....  |  | 601, 603, 606, 607, 612, 615, 616, 618, 619, 620, 621, 628, 629, 631, 637, 638, 639, 640, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 661, 662, 665, 666, 667, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695 and 696. Articles made of common metals....               |   |
| 139. Residue (waste) of coral .....  | The goods are declared and weighed together with the paper bags, paper wrappings, boxes or vessels in which they are contained or in which they are covered.   | 697, 698, 699, 700 and 701. Silver and gold wares .....   | The goods are declared and taxed together with the papers, straw, shavings, or other such materials in which they are covered, or wrapped, or to which they are fastened, as also with the common boxes in which they are usually imported. |
| 143 and 144. All kinds of soap .....   |  | 720, 721, 722, 723, 724, 725, 727, 728, 729, 730 and 731. Jewellery and coins .....   |   |
| 146. Stearine candles .....  |  | 741, 742, 748, 749, 750, 753 and 754. Type-writers, calculating machines, sewing machines, electric lamps and apparatus, repair parts for automobiles, cycles, &c. ....   | The goods are declared and taxed together with the papers, straw, shavings, or other such packing materials in which they are covered, as also with the boxes in which they are contained.  |
| 147. Feathers, down, and powder-puffs .....  |  | 758, 759, 762, 763, 764, 765, 766, 767 and 768. Clocks and watches and musical instruments .....  |   |
| 322 and 324. Cotton wool (wadding) .....   |  | 778. Liquid carbonic acid .....   |   |
| 571. Candles and other articles made of paraffin or eozokerite .....   |  |   |   |
| 674. Polish for inland floors .....  |  |   |   |
| 148. Ornamental and other feathers (plumes) ..   |  |   |   |
| 294. Artificial flowers .....  |  | 769, 770, 771 and 772. Toys .....   |   |
| 188, 189, 190 and 191. Wafers, pastry, tapioea, &c. ....   |  |   |   |
| 205. Tobacco .....   |  |   |   |
| 200 and 201. Truffles and preserved vegetables ..  |  | 774, 779, 780, 781, 786, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 807, 808, 809, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 837, 838, 839, 841, 845, 846, 847, 848, 849, 850, 851, 852, 853 and 851. Chemical products, medicines, perfumery, colors (paints) and varnishes, explosives ..... | The goods are declared and weighed together with the papers, paper bags, boxes, and vessels in which they are contained, although these usual coverings should be subject to a higher duty than the goods.                                  |
| 207. Tea .....   |  | 812, 843 and 814. Pencils .....   | The goods are declared and weighed only in the boxes in which they are contained without the inside or outside papers in which they may be wrapped.   |
| 290, 291, 292, 293, 294, 295, 296, 297, 298, 299 and 301. Cabinet-makers' wares and turnery, and other articles of wood .....  |  |   |   |
| 416 and 417. Yarns, tissues, hosiery and trimmings, combined with metal threads ..   |  |   |   |
| 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 445, 446, 447 and 451. Paper, cardboard, and articles made therefrom .....                        |  |   |   |

# REGULATIONS FOR THE EXECUTION OF ARTICLE 18 OF THE LAW RELATIVE TO TARE ALLOWANCES.

(*Monitorul oficial* No. 247, of February 9/22, 1906.)

The receptacles enumerated in Article 18 of the tare-allowance law will have to comply with the following conditions in order to be entitled to the tares therein provided for:

a The case must be completely closed and will generally have six sides; it must be of wooden boards of the usual thickness, neither planed nor painted, held together by wooden slats or occasionally by thin iron bars, or simply by nails;

b The crate differs from the closed case by the fact that the slats on the sides are not completely fitted, but show spaces of more than 5 centimetres apart;

c The cask must be of wood with flat heads, and fitted oval-shaped ebhooks;

d The cask with open top must be of wood, closed at the bottom in the form of a cylinder or truncated cone; the upper part may or may not be provided with a lid of wood or other materials;

e The tub must be of wood of the same shape as the open-top cask, but with handles, and of a capacity of at least 20 litres;

f The basket must be of common flexible materials, such as willows or osiers, split wood, sedge or chip;

g The bale must be of cloth or cardboard, secured at the ends by wooden slats, and hooped with iron. When such a package is not hooped with iron, it shall not be treated as a bale;

A The sack must be of ordinary cloth.



## TARIFF

FOR THE COLLECTION OF THE  $\frac{1}{2}$  % TAX ON THE VALUE OF MERCHANDISE IMPORTED OR EXPORTED THROUGH ROUMANIAN PORTS.

(Entered into operation March 10, 1906.)

NOTE.—The numbers appearing in the present list correspond with those of the Customs Tariff under which the goods are classed; and the figures opposite those numbers represent in *Lei* and *Bani* the half per cent. tax on the value of goods according to the rates established in the Customs Tariff.

| Nos. | Lei. b.                              | Nos. | Lei. b. | Nos. | Lei. b. | Nos. | Lei. b. |
|------|--------------------------------------|------|---------|------|---------|------|---------|
| 1a   | 2 00                                 | 93   | 2 50    | 183  | 0 03    | 269  | 0 05    |
| 1b   | 2 00                                 | 94   | 3 00    | 184  | 0 12    | 270  | 0 06    |
| 1c   | 1 50                                 | 95   | 75      | 185  | 2 15    | 271  | 0 06    |
| 1d   | 0 10                                 | 96   | 3 25    | 186  | 0 20    | 272  | 0 03    |
| 2    | 0 30                                 | 97   | 3 00    | 187  | 1 50    | 273  | 0 50    |
| 3    | 1 00                                 | 98   | 3 50    | 188  | 3 00    | 274  | 0 07    |
| 4    | 1 00                                 | 99   | 180     | 189  | 0 40    | 275  | 0 05    |
| 5    | 1 00                                 | 100  | 190     | 190  | 0 75    | 276  | 0 20    |
| 6    | 0 35                                 | 100  | 2 00    | 191  | 0 75    | 277  | 0 05    |
| 7    | 0 15                                 | 101  | 3 00    | 192  | 0 35    | 278  | 0 08    |
| 8    | 0 05                                 | 102  | 6 00    | 193  | 0 20    | 279  | 0 22    |
| 9    | 0 30                                 | 103  | 6 00    | 194  | 0 15    | 280  | 0 25    |
| 10   | 0 01                                 | 104  | 7 50    | 195  | 0 02    | 281  | 0 25    |
| 11   | 0 02                                 | 105  | 156     | 196  | 0 08    | 282  | 0 30    |
| 12   | 0 04                                 | 106  | 197     | 197  | 0 15    | 283  | 0 08    |
| 13   | 0 03                                 | 107  | 5 00    | 198  | 0 10    | 284  | 0 15    |
| 14   | 0 02                                 | 108  | 6 00    | 199  | 2 00    | 285  | 0 15    |
| 15   | 0 02                                 | 108  | 2 50    | 200  | 10 00   | 286  | 0 20    |
| 16   | 0 25                                 | 109  | 1 50    | 201  | 0 20    | 287  | 0 50    |
| 17   | 1 00                                 | 110a | 10 00   | 202  | 0 02    | 288  | 0 75    |
| 18   | 1 50                                 | 110b | 8 00    | 203  | 0 05    | 289  | 0 40    |
| 19   | 0 60                                 | 111  | 8 00    | 204  | 1 00    | 290  | 0 60    |
| 20   | 2 00                                 | 112  | 10 00   | 205  | 1 50    | 291  | 2 00    |
| 21   | 4 00                                 | 113  | 0 20    | 206  | 0 30    | 292  | 4 00    |
| 22   | 6 00                                 | 114  | 206     | 206  | 1 25    | 293  | 1 30    |
| 23   | 0 15                                 | 115  | 207     | 207  | 1 25    | 294  | 6 00    |
| 24   | 0 30                                 | 116  | 1 00    | 208a | 0 50    | 295  | 0 50    |
| 25   | 1 25                                 | 116  | 2 00    | 208b | 0 15    | 296  | 1 00    |
| 26   | 0 80                                 | 117  | 2 00    | 208c | 0 00    | 297  | 3 00    |
| 27   | 0 35                                 | 118  | 2 00    | 208d | 0 10    | 298  | 0 60    |
| 28   | 0 30                                 | 120a | 6 00    | 209  | 0 20    | 299  | 0 45    |
| 29   | 0 40                                 | 120b | 3 00    | 210  | 0 15    | 300  | 0 60    |
| 30   | 0 50                                 | 121  | 4 00    | 211  | 1 25    | 301  | 1 50    |
| 31   | 0 50                                 | 122  | 10 00   | 212  | 0 01    | 302  | 0 03    |
| 32   | 0 55                                 | 123  | 2 00    | 213  | 0 03    | 303  | 0 35    |
| 33   | 1 00                                 | 124  | 0 00    | 214  | 0 75    | 304  | 0 50    |
| 34   | 0 30                                 | 125  | 0 25    | 215  | 0 12    | 305  | 0 20    |
| 35   | 0 30                                 | 126a | 1 50    | 216  | 0 50    | 306  | 0 30    |
| 36   | 0 30                                 | 126b | 2 00    | 217  | 0 15    | 307  | 1 30    |
| 37   | 0 45                                 | 126c | 5 00    | 218  | 1 00    | 308  | 3 00    |
| 38   | 0 40                                 | 127  | 18 00   | 219  | 1 50    | 309  | 8 00    |
| 39   | 1 00                                 | 128  | 2 50    | 220  | 0 10    | 310  | 0 30    |
| 40   | 0 50                                 | 129  | 0 75    | 221a | 0 35    | 311  | 2 00    |
| 41   | 1 00                                 | 130  | 0 20    | 221b | 0 35    | 312  | 0 30    |
| 42   | 0 10                                 | 131  | 0 05    | 222  | 0 40    | 313  | 0 10    |
| 43   | 1 25                                 | 132  | 0 50    | 223  | 0 60    | 314  | 8 00    |
| 44   | 0 80                                 | 133  | 0 10    | 224  | 0 40    | 315  | 10 00   |
| 45   | 0 30                                 | 134  | 0 15    | 225  | 0 15    | 316  | 15 00   |
| 46   | 0 06                                 | 135  | 0 02    | 226  | 1 00    | 317  | 0 15    |
| 47   | 0 40                                 | 136  | 0 05    | 226  | 0 30    | 318a | 0 25    |
| 48   | 1 00                                 | 137  | 0 10    | 227  | 0 20    | 318b | 0 30    |
| 49   | 10 00                                | 138  | 0 75    | 227  | 0 30    | 319a | 0 45    |
| 50   | 0 30                                 | 139  | 1 00    | 228a | 0 75    | 319b | 0 55    |
| 51   | 0 60                                 | 140  | 0 50    | 228b | 0 15    | 320  | 0 60    |
| 52   | 0 35                                 | 141  | 0 25    | 228  | 1 00    | 321  | 0 70    |
| 53   | 0 30                                 | 142  | 0 05    | 229  | 1 50    | 322a | 0 60    |
| 54   | 0 05                                 | 143  | 0 30    | 230  | 0 30    | 322b | 0 70    |
| 55   | 0 05                                 | 144  | 0 50    | 231  | 1 50    | 323  | 2 00    |
| 56   | 1 50                                 | 145  | 2 00    | 232  | 0 30    | 324a | 0 30    |
| 57   | 2 50                                 | 146  | 0 50    | 232  | 1 50    | 324b | 0 40    |
| 58   | 4 00                                 | 147a | 0 75    | 233  | 0 30    | 325  | 0 60    |
| 59   | 0 60                                 | 147b | 0 10    | 234  | 1 50    | 326  | 0 50    |
| 60   | 0 75                                 | 147c | 0 15    | 234b | 0 20    | 326a | 0 35    |
| 61   | 1 80                                 | 148  | 0 30    | 234c | 0 15    | 326b | 0 45    |
| 62   | 2 00                                 | 149  | 0 10    | 235  | 0 10    | 326c | 0 75    |
| 63   | 2 50                                 | 150  | 0 15    | 236  | 0 30    | 327  | 0 75    |
| 64   | 3 50                                 | 151  | 0 05    | 237  | 0 15    | 328a | 0 55    |
| 65   | 10 00                                | 152  | 0 20    | 238  | 0 50    | 328b | 0 65    |
| 66   | 0 20                                 | 153a | 0 25    | 239  | 0 15    | 328c | 0 80    |
| 67   | 0 20                                 | 153b | 0 30    | 240  | 0 10    | 328d | 1 00    |
| 68   | 2 50                                 | 154  | 0 10    | 241  | 0 20    | 329  | 0 50    |
| 69   | 5 00                                 | 155a | 0 13    | 242  | 0 10    | 330a | 0 65    |
| 70   | 6 00                                 | 155b | 0 15    | 243  | 0 60    | 330b | 0 75    |
| 71   | 6 00                                 | 156  | 0 30    | 244  | 0 80    | 330c | 1 00    |
| 72   | 7 00                                 | 157  | 0 40    | 245  | 0 20    | 330d | 1 25    |
| 73   | 10 00                                | 158  | 40 00   | 246  | 0 75    | 331  | 0 50    |
| 74   | 30 00                                | 159  | 50 00   | 247  | 0 50    | 332  | 2 50    |
| 75   | 5 00                                 | 160  | 50 00   | 248  | 0 60    | 333  | 1 00    |
| 76   | 7 00                                 | 161  | 50 00   | 249  | 1 25    | 334  | 1 10    |
| 77   | 15 00                                | 162  | 50 00   | 250  | 3 00    | 335  | 1 50    |
| 78   | 10 00                                | 163  | 50 00   | 251  | 0 45    | 336  | 1 75    |
| 79   | 7 00                                 | 164a | 50 00   | 252  | 1 00    | 337  | 1 20    |
| 80   | 15 00                                | 164b | 60 00   | 253  | 2 00    | 338  | 1 30    |
| 81   | 0 30                                 | 165  | 50 00   | 254  | 0 15    | 339  | 2 00    |
| 82a  | 2 00                                 | 166  | 50 00   | 255  | 0 20    | 340  | 2 50    |
| 82b  | 3 00                                 | 167  | 15 00   | 256  | 0 25    | 341  | 1 20    |
| 83a  | 0 20                                 | 168  | 0 05    | 257  | 0 30    | 342  | 0 50    |
| 83b  | 3 00                                 | 169  | 0 05    | 258  | 1 00    | 343a | 0 40    |
| 84a  | 2 00                                 | 170  | 0 05    | 259  | 0 25    | 343b | 0 50    |
| 84b  | 3 00                                 | 171  | 0 05    | 260  | 1 00    | 344  | 1 20    |
| 85   | Tax on furred skins.                 | 172  | 0 10    | 261  | 0 30    | 345a | 0 50    |
| 86   | Double the tax on furred skins.      | 173  | 0 05    | 262  | 0 25    | 345b | 0 40    |
| 87   | Three times the tax on furred skins. | 175  | 0 03    | 263  | 0 00    | 346  | 1 40    |
| 88   | 0 40                                 | 177  | 0 08    | 264  | 1 50    | 347  | 0 50    |
| 89   | 0 80                                 | 178  | 0 12    | 265  | 0 25    | 348a | 0 50    |
| 90a  | 1 50                                 | 179  | 0 09    | 266a | 2 50    | 348b | 1 40    |
| 90   | 1 75                                 | 180  | 0 09    | 266b | 0 40    | 349  | 1 20    |
| 91   | 0 35                                 | 181  | 0 08    | 267  | 0 20    | 350  | 2 50    |
| 92   | 0 50                                 | 182  | 0 10    | 268  | 0 25    | 351  | 1 20    |

| No.  | Lei. b.                        | Nos. | Lei. b.                      | Nos. | Lei. b.   | Nos. | Lei. b.  |
|------|--------------------------------|------|------------------------------|------|---|------|--|
| 347  | 1 00                           | 4055 | Double the tax on the        | 503  | 0 10  | 596  | 0 60   |
| 348  | 1 00                           |      | respective tissues.          | 504  | 25 00   | 596a | 0 12   |
| 349  | 1 25                           | 406  | Three times the tax on the   | 505  | 7 50  | 596b | 0 15   |
| 350a | 0 30                           |      | respective tissues.          | 506  | 1 00  | 597a | 0 20   |
| 350b | 0 50                           | 407  | Three times the tax on the   | 507  | 75 00   | 597b | 0 30   |
| 350c | 0 80                           |      | respective tissues.          | 508  | 60 00   | 598  | 0 65   |
| 350d | 1 00                           | 408  | 0 80                         | 509  | 15 00   | 598a | 0 12   |
| 350e | 1 00                           | 409  | 0 75                         | 510  | 25 00   | 599  | 0 14   |
| 351  | 0 50                           | 410  | 0 10                         | 511  | 0 50  | 599c | 0 18   |
| 352a | 1 50                           | 411  | 2 50                         | 512  | 0 75  | 600a | 0 30   |
| 352b | 1 75                           | 412  | 3 00                         | 513  | 0 01½   | 600b | 0 40   |
| 353a | 1 75                           | 413  | 5 00                         | 514  | 0 20  | 600c | 0 60   |
| 353b | 2 00                           | 414  | 2 50                         | 515  | 0 03  | 601a | 0 75   |
| 353c | 2 25                           | 415  | 6 00                         | 516  | 0 06  | 601b | 1 00   |
| 353d | 2 50                           | 416  | 0 00                         | 517  | 0 12  | 601c | 1 50   |
| 354a | 2 75                           |      | Taxes on the yarns, tissues, | 618  | 0 20  | 602  | 0 25   |
| 354b | 4 00                           |      | &c., plain.                  | 619  | 0 40  | 603  | 0 50   |
| 354c | 5 00                           | 417  | Three times the tax on the   | 620  | 0 02  | 604  | 0 50   |
| 355  | Tax on unbleached cloth,       | 418  | yarns, tissues, &c., plain.  | 591  | 0 06  | 605a | 0 30   |
|      | plus 0.20,                     | 419  | 0 08                         | 592  | 0 07  | 605b | 0 40   |
| 356  | Tax on unbleached cloth,       | 420  | 0 12                         | 593  | 0 10  | 605c | 0 50   |
|      | plus 0.30,                     | 421  | 0 18                         | 594  | 0 10  | 605d | 0 75   |
| 357a | 3 00                           | 422  | 0 02                         | 625  | 0 20  | 606a | 0 45   |
| 357b | 4 00                           | 423  | 0 11                         | 626  | 0 40  | 606b | 0 60   |
| 358a | 1 30                           | 424  | 0 18                         | 527  | 0 60  | 606c | 0 75   |
| 358b | 1 50                           | 425  | 0 20                         | 528  | 0 80  | 606d | 1 25   |
| 358c | 2 00                           | 426  | 0 35                         | 529  | 0 40  | 607a | 1 25   |
| 359a | 5 00                           | 427  | 0 70                         | 530  | 1 50  | 607b | 2 00   |
| 359b | 1 75                           | 428  | 0 90                         | 531  | 2 00  | 607c | 2 60   |
| 359c | 2 25                           | 429  | 3 00                         | 532  | 0 07  | 607d | 4 00   |
| 360a | 1 75                           | 430a | 0 40                         | 533a | 0 12  | 608  | 0 40   |
| 360b | 2 00                           | 430b | 2 00                         | 533b | 0 15  | 609  | 0 60   |
| 360c | 2 75                           | 430c | 3 00                         | 533c | 0 18  | 610  | 0 40   |
| 361a | 2 00                           | 431  | 3 00                         | 534  | 25  | 611  | 0 60   |
| 361b | 2 25                           | 432  | 1 00                         | 535a | 0 15  | 612  | 0 45   |
| 361c | 3 00                           | 433  | 2 50                         | 535b | 0 18  | 612b | 0 60   |
| 362  | Tax on unbleached tissues,     | 434  | 10 00                        | 535c | 0 20  | 612c | 0 80   |
|      | plus 0.10,                     | 435  | 2 00                         | 536  | 0 40  | 613a | 0 20   |
| 363  | Tax on unbleached tissues,     | 436  | Free.                        | 537  | 0 20  | 613b | 0 30   |
|      | plus 0.10,                     | 437  | 3 50                         | 538  | 0 25  | 613c | 0 60   |
| 364  | Tax on unbleached tissues,     | 438  | 3 50                         | 539  | 0 13  | 614a | 0 30   |
|      | plus 0.15,                     | 439  | 3 50                         | 540  | 0 15  | 614b | 0 60   |
| 365  | 2 00                           | 440a | 3 50                         | 541  | 0 20  | 614c | 1 00   |
| 366  | 2 50                           | 440b | 3 50                         | 542  | 0 25  | 614d | 3 00   |
| 367  | 4 00                           | 441  | 5 00                         | 543  | 0 30  | 615  | 0 18   |
| 368a | 2 50                           | 442  | 5 00                         | 544  | 0 40  | 616  | 0 40   |
| 368b | 4 00                           | 443  | 3 00                         | 545  | 0 50  | 617  | 0 30   |
| 369  | 4 00                           | 444  | Prohibited.                  | 546  | 1 00  | 618  | 0 40   |
| 370  | 5 00                           | 445  | 3 75                         | 547  | 2 00  | 619  | 0 60   |
| 371a | 7 00                           | 446  | 6 00                         | 548  | 2 50  | 620  | 1 00   |
| 371b | 10 00                          | 447  | 2 00                         | 549  | 5 00  | 621  | 0 60   |
| 372  | 12 00                          | 448  | Prohibited.                  | 550  | 1 00  | 622  | 0 75   |
| 373  | 1 50                           | 449  | 0 20                         | 551  | 1 25  | 623a | 0 18   |
| 374  | 3 00                           | 450  | 0 20                         | 602  | 1 50  | 623b | 0 25   |
| 375  | 5 00                           | 451  | 3 00                         | 553  | 2 00  | 624  | 0 40   |
| 376  | 4 00                           | 452  | 2 00                         | 554  | 3 00  | 624a | 0 21   |
| 377a | 1 75                           | 453  | 3 00                         | 555  | 4 00  | 624b | 0 30   |
| 377b | 2 00                           | 454  | 5 00                         | 556  | 2 00  | 624c | 0 50   |
| 377c | 2 50                           | 455  | 1 50                         | 557  | 4 00  | 626  | 0 90   |
| 378  | Tax on unbleached knitted      | 456  | 2 00                         | 558  | 7 50  | 626  | 0 30   |
|      | stuffs, plus 0.10,             | 457  | 2 50                         | 559a | 0 15  | 627a | 0 18   |
| 379a | 0 00                           | 458  | 3 00                         | 559b | 1 00  | 627b | 0 30   |
| 379b | 4 00                           | 459  | 3 50                         | 559c | 10 00   | 627c | 0 50   |
| 379c | 6 00                           | 460a | 3 50                         | 560a | 0 15  | 628  | 1 25   |
| 380  | Tax on plain hosiery,          | 460b | 5 00                         | 560b | 1 00  | 629  | 5 00   |
|      | plus 0.50,                     | 461a | 5 00                         | 660c | 6 00  | 630  | 0 30   |
| 381a | 15 00                          | 461b | 6 00                         | 661  | 1/3 % of the value appearing on the invoice or other documents. | 631  | 0 40   |
| 381b | 20 00                          | 462  | 6 00                         |      |   | 632a | 0 40   |
| 382  | 15 00                          | 463  | 7 00                         |      |   | 632b | 0 60   |
| 383  | 0 30                           | 464  | 0 09                         | 562  | 12 50   | 633a | 0 30   |
| 384  | Double the tax on the stuff    | 465  | 0 20                         | 563  | 0 05  | 633b | 0 40   |
|      | of which the outside of the    | 466  | 0 15                         | 564  | 0 16  | 633c | 0 60   |
|      | garment is made.               | 467  | 0 20                         | 565  | 0 01½   | 634a | 0 35   |
| 385  | Double the tax on the stuff    | 468  | 0 02                         | 566  | 0 04  | 634b | 0 50   |
|      | of which the outside of the    | 469  | 0 01                         | 567  | 0 06  | 634c | 0 75   |
|      | garment is made.               | 470  | 0 13                         | 568  | 0 02½   | 644d | 2 00   |
| 386  | Three times the tax on the     | 471  | 0 10                         | 569  | 0 60  | 635a | 0 15   |
|      | stuff of which the outside     | 472  | 0 40                         | 570  | 0 45  | 635b | 0 20   |
|      | of the garment is made.        | 473  | 1 75                         | 571  | 0 80  | 635c | 0 30   |
| 387  | 10 00                          | 474  | 2 00                         | 572  | 0 35  | 636  | 0 30   |
| 388  | 0 15                           | 475  | 1 00                         | 573  | 0 10  | 637a | 1 00   |
| 389a | 0 15                           | 476  | 0 75                         | 574  | 0 50  | 637b | 0 25   |
| 389b | 0 30                           | 477  | 0 20                         | 574  | 1 00  | 637c | 2 00   |
| 390a | 0 10                           | 478  | 1 50                         | 675  | 0 40  | 638  | 1 50   |
| 390b | 0 12                           | 479  | 0 05                         | 576  | 1 50  | 639  | 2 00   |
| 390c | 0 30                           | 480a | 0 25                         | 577  | 1 50  | 640  | 3 50   |
| 391  | Double the tax on plain        | 480b | 0 25                         | 578  | 0 00½   | 641  | 0 35   |
|      | articles,                      | 481  | 1 00                         | 579  | 0 01½   | 642  | 0 65   |
| 392a | 0 08                           | 482  | 0 02                         | 580  | 0 15  | 643  | Tax of Nos. 405 and 406, according to weight and nature. |
| 392b | 0 10                           | 483a | 0 00½                        | 581  | 0 04  |      |  |
| 392c | 0 30                           | 483b | 0 00½                        | 582  | 0 04  |      |  |
| 393a | 0 15                           | 484  | 0 00½                        | 583  | 1/3 % of the value appearing on the invoice or other documents. | 644  | 0 45   |
| 393b | 0 30                           | 485  | 0 01                         |      |   | 645  | 0 40   |
| 393c | 0 02                           | 486  | 0 02                         |      |   | 646  | 0 60   |
| 394a | 0 05                           | 487  | 0 04                         | 584  | 0 04  | 646a | 0 30   |
| 394b | 0 30                           | 488  | 0 15                         | 585  | 0 06  | 646b | 0 50   |
| 394c | 0 25                           | 489  | 0 10                         | 586  | 0 08  | 647  | 0 75   |
| 395  | 0 03                           | 490  | 0 15                         | 587  | 0 10  | 618  | 1 50   |
| 396  | 0 10                           | 491  | 0 20                         | 588  | 0 10  | 619a | 1 00   |
| 397  | 0 15                           | 492  | 2 00                         | 589  | 0 15  | 619b | 1 25   |
| 400  | 0 20                           | 493  | 3 00                         | 590a | 0 10  | 650  | 1 00   |
| 401  | 0 02                           | 494  | 5 00                         | 590b | 0 10  | 651a | 1 50   |
| 402  | 0 04                           | 495  | 0 05                         | 590c | 0 15  | 651b | 3 00   |
| 403  | 0 06                           | 496  | 0 08                         | 610a | 0 15  | 651c | 10 00  |
| 404  | 0 15                           | 497  | 0 15                         | 591b | 0 20  | 651d | 15 00  |
| 404a | 0 04                           | 498  | 0 30                         | 591c | 0 25  | 652  | 10 00  |
| 404b | 0 15                           | 499  | 0 20                         | 382  | 0 06  | 653  | 5 00   |
| 404c | 0 60                           | 500  | 0 45                         | 693  | 0 90  | 654  | 6 00   |
| 405a | Tax on the respective tissues, | 501  | 10 00                        | 694  | Double the tax on the respec-                                   | 656a | Free.  |
|      |                                | 502  | 15 00                        |      | tive metal sheets.  | 655b | 10 00  |

TARIFF FOR THE COLLECTION OF  
THE 1/2 TAX ON THE VALUE OF  
IMPORTS OR EXPORTS—contd.

| No.  | Lei. b.   | No. | Lei. b.     | No.  | Lei. b. | No.  | Lei. b. | No. | Lei. b. |
|------|---|-----|-------------|------|---------|------|---------|-----|---------|
| 655  | 10 00   | 708 | 0 05        | 751  | 1 00    | 799a | 0 10    | 841 | 0 10    |
| 656  | 12 50   | 709 | 0 12        | 752a | 5 00    | 799b | 0 15    | 842 | 0 15    |
| 657  | 4 00  | 710 | 0 05        | 753  | 8 00    | 800  | 2 30    | 843 | 0 20    |
| 658  | 15 00   | 711 | 0 04        | 754  | 10 00   | 801  | 1 00    | 844 | 1 60    |
| 659  | 0 17  | 712 | 0 06        | 755  | 15 00   | 802  | 1 50    | 845 | 0 30    |
| 660  | 0 26  | 713 | 0 15        | 756  | 10 00   | 803  | 1 00    | 846 | 1 00    |
| 661  | 0 60  | 714 | 0 09        | 757  | Free.   | 804  | 2 00    | 847 | 1 00    |
| 662  | 0 60  | 715 | 1 00        | 758  | 0 25    | 805  | 0 05    | 848 | 0 05    |
| 663a | 0 20  | 716 | 0 10        | 759  | 0 15    | 806  | 0 05    | 849 | 0 05    |
| 663b | 0 25  | 717 | 0 15        | 760  | 0 30    | 807  | 0 25    | 850 | 0 20    |
| 664  | 0 38  | 718 | 0 25        | 761  | 2 00    | 811  | 0 00    | 851 | 0 00    |
| 665  | 1 00  | 719 | 1 00        | 762a | 4 00    | 812  | 0 00    | 852 | 0 00    |
| 666  | 1 50  | 720 | 2 50        | 762b | 4 00    | 813  | 0 02    | 853 | 0 02    |
| 667  | 2 50  | 721 | 0 00        | 763  | 0 05    | 814  | 1 00    | 854 | 1 00    |
| 668a | 1 75  | 722 | Prohibited. | 764  | 0 08    | 815  | 0 40    | 855 | 0 75    |
| 669  | 2 00  | 723 | Prohibited. | 765  | 0 08    | 816  | 0 10    | 856 | 0 10    |
| 670  | 3 50  | 724 | 0 75        | 766  | 0 15    | 817  | 0 02    | 857 | 0 02    |
| 671  | 5 00  | 725 | Prohibited. | 767  | 0 25    | 818  | 0 12    | 858 | 0 05    |
| 672  | 12 00   | 726 | Prohibited. | 768  | 20 00   | 822a | 0 02    | 859 | 0 02    |
| 673a | 2 50  | 727 | Prohibited. | 769  | 0 08    | 822b | 0 12    | 860 | 0 12    |
| 673b | 7 50  | 728 | 0 10        | 770  | 0 08    | 823  | 0 13    | 861 | 0 13    |
| 674  | 7 00  | 729 | 0 15        | 771  | 0 08    | 824  | 0 05    | 862 | 0 12    |
| 675  | 12 50   | 730 | 0 40        | 772  | 0 15    | 825a | 6 00    | 863 | 2 00    |
| 676  | 3 50  | 731 | 0 50        | 773  | 2 50    | 825b | 0 15    | 864 | 0 25    |
| 677  | 4 00  | 732 | 0 50        | 774  | 3 00    | 826  | 3 00    | 865 | 3 00    |
| 678  | 5 00  | 733 | 0 60        | 775  | 8 00    | 827a | 5 00    | 866 | 3 50    |
| 679  | 7 50  | 734 | 0 70        | 776  | 0 08    | 827b | 0 08    | 867 | 0 10    |
| 680  | 10 00   | 735 | 0 75        | 777  | 0 15    | 831  | 0 25    | 868 | 1 50    |
| 681  | 15 00   | 736 | 0 80        | 778  | 0 40    | 832  | 0 30    | 869 | 0 30    |
| 682  | 0 80  | 737 | 0 85        | 779  | 0 50    | 833  | 0 30    | 870 | 0 30    |
| 683  | 1 25  | 738 | 0 90        | 780  | 0 50    | 834  | 1 00    | 871 | 1 00    |
| 684  | 2 00  | 739 | 1 00        | 781  | 0 50    | 835  | 1 25    | 872 | 2 50    |
| 685  | 3 00  | 740 | 1 05        | 782  | 0 60    | 836  | 0 60    | 873 | 0 60    |
| 686  | 3 25  | 741 | 1 10        | 783  | 0 60    | 837  | 0 70    | 874 | 0 70    |
| 687  | 2 00  | 742 | 1 15        | 784  | 0 60    | 838  | 0 80    | 875 | 0 80    |
| 688  | 2 00  | 743 | 1 20        | 785  | 0 60    | 839  | 0 80    | 876 | 0 80    |
| 689  | 5 00  | 744 | 1 25        | 786  | 0 60    | 840  | 0 80    | 877 | 0 80    |
| 690  | 10 00   | 745 | 1 30        | 787  | 0 60    | 841  | 0 80    | 878 | 0 80    |
| 691  | 1 50  | 746 | 1 35        | 788  | 0 60    | 842  | 0 80    | 879 | 0 80    |
| 692  | 1 50  | 747 | 1 40        | 789  | 0 60    | 843  | 0 80    | 880 | 0 80    |
| 693a | 3 50  | 748 | 1 45        | 790  | 0 60    | 844  | 0 80    | 881 | 0 80    |
| 694  | 3 00  | 749 | 1 50        | 791  | 0 60    | 845  | 0 80    | 882 | 0 80    |
| 695  | 5 00  | 750 | 1 55        | 792  | 0 60    | 846  | 0 80    | 883 | 0 80    |
| 696  | 7 50  | 751 | 1 60        | 793  | 0 60    | 847  | 0 80    | 884 | 0 80    |
| 697  | 0 60  | 752 | 1 65        | 794  | 0 60    | 848  | 0 80    | 885 | 0 80    |
| 698  | 0 70  | 753 | 1 70        | 795  | 0 60    | 849  | 0 80    | 886 | 0 80    |
| 699  | 0 80  | 754 | 1 75        | 796  | 0 60    | 850  | 0 80    | 887 | 0 80    |
| 700  | 17 50   | 755 | 1 80        | 797  | 0 60    | 851  | 0 80    | 888 | 0 80    |
| 701  | 22 50   | 756 | 1 85        | 798  | 0 60    | 852  | 0 80    | 889 | 0 80    |
| 702  | of the value appearing<br>on the invoice or other<br>documents. | 757 | 1 90        | 799  | 0 60    | 853  | 0 80    | 890 | 0 80    |
| 703  | Da.   | 758 | 1 95        | 800  | 0 60    | 854  | 0 80    | 891 | 0 80    |
| 704  | 5 00  | 759 | 2 00        | 801  | 0 60    | 855  | 0 80    | 892 | 0 80    |
| 705  | 6 00  | 760 | 2 05        | 802  | 0 60    | 856  | 0 80    | 893 | 0 80    |
| 706  | 9 00  | 761 | 2 10        | 803  | 0 60    | 857  | 0 80    | 894 | 0 80    |
| 707  | 15 00   | 762 | 2 15        | 804  | 0 60    | 858  | 0 80    | 895 | 0 80    |

COMMERCIAL CONVENTION BETWEEN ROUMANIA AND TURKEY,  
SIGNED AT CONSTANTINOPLE, JULY 30/AUGUST 12, 1901, AND  
RATIFIED JULY 15, 1902.

ART. 1.—The Imperial Ottoman Government undertake to apply to articles of Roumanian origin or manufacture the lowest import duties which are or may be inscribed in Conventions or conventional Tariffs of the Ottoman Empire with any other power.

ART. 2.—The Royal Roumanian Government undertake to apply to articles of Ottoman origin or manufacture, as specified in the Schedule hereto, the import duties set forth therein and also to allow said articles the benefit of the lowest duties which may be granted in respect to similar products imported from another country.

Articles of Ottoman origin or manufacture not appearing in the Schedule annexed shall be subject in Roumania to the lowest rates of duty whether present or future.

ART. 3.—Products of Ottoman origin or manufacture imported into Roumania and products of Roumanian origin or manufacture imported into Turkey shall—with regard to export or transit duties, and as to re-exportation and Customs formalities, be subject to the same treatment as are enjoyed by products of the most favoured nation, and they shall be subject to no additional Customs, local octroi or any other duty or to new accessory taxes except such as now exist or may hereafter be levied upon national products, or on goods of most-favoured nations.

Tobacco produced in the Ottoman Empire shall be exempted from the foregoing provision, and on exportation to Roumania, the same remains liable to an Export duty of four piastres per cask, i.e., 312½ piastres per 100 kilograms.

ART. 4.—In order to establish that the products are of Ottoman or Roumanian origin or manufacture, the importer may be compelled to produce to the Customs in the country of importation either an official declaration made before a Magistrate sitting in the place of despatch, or a certificate from the Chief of the Customs service at the exporting office, or a certificate from the Consuls or Consular Officers of the country into which importation is to be effected, and resting in the places of despatch or ports of shipment.

ART. 5.—The two High Contracting Parties engage that shipment in their ports to the Ottoman Empire or Kingdom of Roumania, of any article prohibited or monopolized in those countries will not be allowed except with the special authority of the country of importation.

These articles are:  
In Turkey: Gunpowder and explosives of all kinds, arms of war and their accessories, military ammunition, tobacco in any form, tomback and salt.

In Roumania: Gunpowder and explosives of all kinds, arms of war and their accessories, military ammunition, tobacco in any form, tomback, salt, matches, playing cards and cigarette paper.

The foregoing lists may be modified according to circumstances by previous communication made in writing to the other party.

ART. 6.—Ottoman vessels and their cargoes in Roumania, and Roumanian vessels and their cargoes in the States of His Imperial Majesty the Sultan shall, in all respects, enjoy the most-favoured-nation treatment.

Nevertheless, the two High Contracting Parties reserve and mutually acknowledge one another's liberty of action in all matters relating to Maritime or other stipulations to be laid down in the Consular Convention to be concluded between the two States.

ART. 7.—The present Convention shall have effect from and after the day of exchange of ratifications and remain in force during five years.

However, after a period of 18 months from date of exchanging ratifications, each of the two High Contracting Parties will have the right to denounce these presents. In that case, the Convention shall cease to have effect one year from date when the denunciation was notified to the other Party.

Ratifications shall be exchanged at Constantinople as soon as possible. In cases whereof the respective Plenipotentiaries have signed, and have affixed thereto the seals of their arms.

Done at Constantinople July 30, August 12, 1901.

| No. | Goods.  | Import duty per 100 kds. |
|-----|---|--------------------------|
| 1   | Salted fish called <i>Lacuada</i> , and salted fish called <i>Tziria</i>                        | 4 00                     |
| 2   | Cuttlefish and ink-fish ( <i>murekkeh</i> , <i>baltighi</i> , <i>caracutia</i> )                | 10 00                    |
| 3   | Salted macquerel called <i>zoumbir</i>  | 4 00                     |
| 4   | Mussel and other shellfish  | 1 00                     |
| 5   | Fresh oysters   | 6 00                     |
| 6   | Sesam in the grain  | 1 50                     |
| 7   | Salep   | 30 00                    |
| 8   | Soapwort ( <i>Tchouhen</i> )  | 1 50                     |
| 9   | Fresh fruits of all kinds   | 1 50                     |
| 10  | Figs, straws, and common black raisins called <i>Tirah</i>                                      | 8 00                     |
| 11  | Figs in boxes and bags and raisins called <i>Rakaki</i> and <i>Saltaine</i>                     | 7 00                     |
| 12  | Almonds in the shell  | 8 00                     |
| 13  | Hazelnuts and apricots, dried   | 7 00                     |
| 14  | Almonds without the shell, pistachio-nuts, hulled or not, and pine kernels ( <i>Tchouhays</i> ) | 12 00                    |
| 15  | Dried apricot pulp called <i>pestili</i>  | 6 00                     |



Nos.

Goods.

Import duty  
per 100 kil.  
Fr. c.

|    |   |        |
|----|---|--------|
| 16 | Dates in boxes, hampen bags or rush bales called <i>Zemais</i> above 15 kilogrammes .....   | 10 00  |
| 17 | Aniseed .....   | 5 00   |
| 18 | Oranges, lemons, bitter oranges, cedrates & pomegranates .....  | 2 00   |
| 19 | Olives salted or in brine, in barrels or baskets .....  | 1 50   |
| 20 | Halva and rahat loucum .....  | 15 00  |
| 21 | Tahin .....   | 6 00   |
| 22 | Capers salted or in brine, in kegs .....  | 10 00  |
| 23 | Gum mastic .....  | 30 00  |
| 24 | Red pepper ( <i>Paprica</i> ) .....   | 10 00  |
| 25 | Peel: orange, lemon and bitter orange .....   | 10 00  |
| 26 | Hotch .....   | 5 00   |
| 27 | Vegetable glue in powder ( <i>tehtyrika</i> ) .....   | 10 00  |
| 28 | Oil: oil in barrels or skins .....  | 5 00   |
| 29 | Turkish carpets of pure wool (with warp of cotton or any other textile) sold by the metre, or in the piece, also Karmania carpets called <i>Dydjine</i> and <i>Héibés</i> ..... | 60 00  |
| 30 | Fez caps with or without tassels .....  | 400 00 |
| 31 | Boxes of common white wool such as halva boxes .....  | Free.  |
|    | Opium .....   | 300 00 |
|    | Flax grease .....   | 5 00   |

## OTTOMAN DECLARATION.

On the occasion of the signing of this Convention, the Imperial Government declare that they consider it their duty to arrive at a satisfactory

settlement respecting the propositions of the Royal Roumanian Government to suppress the export duty of four (4) piasters per oke levied on Ottoman tobacco exported to Roumania.

Constantinople, July 30/August 12, 1901.

## ROUMANIAN DECLARATION.

On the occasion of the signing of this Convention, the Royal Roumanian Government declare to undertake to consolidate the General Tariff in reference to the following articles:

| Nos. | Goods.   | Duties<br>per 100 kilograms. |
|------|--|------------------------------|
| 1    | Green vegetables .....   | 8 00                         |
| 2    | Vegetables simply dried ( <i>banias</i> and <i>egg plant</i> ) .....   | 10 00                        |
| 3    | Valonia-nuts and gallnuts .....  | Free.                        |
| 4    | Yellow seeds and other dye stuffs .....  | "                            |
| 5    | Copper, brass, bronze, crude of all kinds and also scrap and waste of these metals .....   | "                            |
| 6    | Cotton, raw or carded, cotton waste .....  | 6 00                         |
| 7    | Sponges of all kinds .....   | 150 00                       |
| 8    | Sardines in kegs and in brine, called <i>polomidés</i> , <i>hamai</i> , <i>colovradin</i> , <i>stajradin</i> and <i>stardela</i> ..... | 8 00                         |
| 9    | Granite stone for paving, building, kerbing and other purposes .....   | 0 40                         |

Constantinople, July 30/August 12, 1901.

## RUSSIA

The correctness of the information given in the following Tariff cannot be assured.  
See also the tariffs relating to the Northern Territory of Russia and South Russia following this tariff.

## TEMPORARY CUSTOMS TARIFF IN FORCE MARCH 12, 1915.

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## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Russia is the Rouble (gold)=100 copeks.

WEIGHTS.—Pound=4 Fomts=36114 lbs. avoirdupois=16380 grammes; Funt=32 lot=96 solotniks=0.9025 lbs. avoirdupois=409.5 grammes.

MEASURES.—Sajene=3 Arshins=7 feet=273556 metres; Arshin=16 vershoks=28 inches=0.7119 metres; Russian inch=English inch=0.0254 metre; Veitro=100 koshkins=2.707 Imp. gallons=12.289 litres.

N.B.—In all cases where the weights are given in italics the funts and pounds are *gross* weights.

n.s.m. = not specially mentioned.

For tar allowances see end of tariff.

## IMPORT DUTIES.

## GROUP I.—FOODSTUFFS AND ANIMALS.

| Goods.  | Rates of Duty. | Roub. Cop. |
|---|----------------|------------|
| 1 Cereals of every kind, in the grain, except rice, peas and beans, except those mentioned under sub-division (5) of No. 5 .. .. .  | per pound      | 0 33       |
| Potatoes .. .. .  | Free.          |            |
| 2 Rice*: (1) Husked .. .. .   | per pound      | 1 37       |
| .. (2) Unhusked .. .. .   | per pound      | 0 66       |
| 3 Flour, malt and groats of all kinds (except potato flour):  |                |            |
| (1) Flour of all kinds:   |                |            |
| Imported via the European frontier .. ..  | per pound      | 0 70       |
| Imported into the Governor-Generalship of the Pri-Amur, both via ports at the mouth of the Amur and to the south of the same, and via the overland frontier, as well as into the Trans-Baikal Territory .. .. . | per pound      | 0 46       |
| Malt of all kinds:  |                |            |
| Imported via the European frontier .. ..  | per pound      | 0 70       |
| Imported into the Governor-Generalship of the Pri-Amur, both via ports at the mouth of the Amur and to the south of the same, and via the overland frontier as well as into the Trans-Baikal Territory .. .. .  | per pound      | 0 15       |
| (2) Groats prepared by a single mechanical process only (peeling or breaking) .. ..   | per pound      | 0 66       |
| (3) Groats, other than those specified in previous sub-division (2) .. .. .   | per pound      | 1 65       |
| 4 Potato flour and starch of all kinds; vermicelli and macaroni; arrowroot; leicome, dextrine; sago; almond bran, unseparated .. ..   | per pound      | 2 31       |
| .. Note.—The aforesaid goods, imported in packets &c. pay (including weight of packing) .. .. .   | per pound      | 2 88½      |
| Starch of all kinds, so packed .. .. .  | per pound      | 2 88½      |
| 5 (1) Vegetables, fresh, n.s.m. .. .. .   | per pound      | 0 33       |
| Onions and garlic, unpeeled .. .. .   | per pound      | 0 33       |
| (2) Salted and steamed, of all kinds, not hermetically packed .. .. .   | per pound      | 0 41       |
| (3) Prepared for use by drying, n.s.m. .. ..  | per pound      | 0 99       |
| (4) Chicory roots, dried or not, unroasted, unprepared .. .. .  | per pound      | 1 10       |
| (5) Asparagus, cauliflower, green peas, green beans and lettuce, imported in a dried state; artichokes, Brussels sprouts and spinach imported fresh or in a dried state; fresh water melons .. .. .             | per pound      | 1 65       |
| Asparagus, cauliflowers, green peas, green beans and lettuce imported fresh; also fresh melons .. .. .  | per pound      | 0 90       |

\* Rice thrashings—broken rice, for starch, under special rules of the Minister of Finance, at 164 copeks per pound.

† Goods enumerated in the present section (3), when imported in small receptacles, which reach the consumer, shall pay the duty fixed for the particular sub-division of the present tariff-section (3) under which they fall, and 10 per cent. in addition. The weight on which the duty is calculated shall include that of the receptacles in question.

|                           | No.     |   | No.     |
|---------------------------|---------|---|---------|
| Tissues of cotton .. .. . | 185-7   | Wax, sealing .. .. .                            | No.     |
| .. jute, flax &c. .. ..   | 192     | Whalebone .. .. .                               | 122     |
| .. half-silk .. .. .      | 197     | Whiskey .. .. .                                 | 49      |
| Tobacco .. .. .           | 21      | Wines .. .. .                                   | 37      |
| Tools, hand .. .. .       | 161     | .. sparkling .. .. .                            | 28 (2)  |
| Toys .. .. .              | 215     | Wire, iron and steel, and manufactures of 185-6 |         |
| Tramcars .. .. .          | 174     | .. copper, and manufactures of ..               | 165 (2) |
| Trimmings .. .. .         | 205     | .. of .. .. .                                   | 166 (2) |
| Truffles .. .. .          | 14      | .. iron and steel, cards of .. .. .             | 156 (d) |
| Trunks, leather .. .. .   | 57 (5)  | .. carved wares of ..                           | 61-3    |
| Tulle .. .. .             | 206     | .. Wool, undyed .. .. .                         | 176 (3) |
| Turpentine .. .. .        | 86      | .. .. dyed .. .. .                              | 181 (1) |
| Type, printing .. .. .    | 162     | .. .. combed .. .. .                            | 186     |
| Umbrellas and parasols .. | 211     | .. spun .. .. .                                 | 186 (2) |
| Underlinen .. .. .        | 209     | .. twisted .. .. .                              | 186 (3) |
| .. men's .. .. .          | 209 (3) | Yarns, cotton .. .. .                           | 53      |
| .. women's .. .. .        | 209 (4) | .. flax .. .. .                                 | 184     |
| Vanilla .. .. .           | 15      | .. silk .. .. .                                 | 184     |
| Varnishes .. .. .         | 121     | .. .. .   | 185     |
| Vegetables, fresh .. .. . | 5 (1)   | Yeast, liquid .. .. .                           | 25, 240 |
| .. salted .. .. .         | 5 (2)   | Zinc .. .. .                                    | 147     |
| Vehicles .. .. .          | 173     | .. chloride of .. .. .                          | 107     |
| Verdigris .. .. .         | 158     | .. manufactures .. ..                           | 163     |
| Vessels .. .. .           | 175     |   |         |
| Vinegar .. .. .           | 31      |   |         |
| Watchbes .. .. .          | 171     |   |         |
| Wax .. .. .               | 82      |   |         |

| Goods. | Rates of Duty. | Roub. Cop. |
|--------|----------------|------------|
|--------|----------------|------------|

|   |           |       |
|---|-----------|-------|
| 6 (1) Fruits and berries, fresh, salted, steamed, and of all kinds, n.s.m. .. .. .  | per pound | 1 98  |
| Fears, apples, peaches, apricots, plums, cherries, strawberries, fresh .. .. .  | per pound | 1 20  |
| (2) Grapes, lemons, and bitter oranges, fresh .. .. .   | per pound | 1 60  |
| (3) Rinds of lemons, oranges, and bitter oranges, dried or in brine .. .. .   | per pound | 1 23½ |
| (4) Grapes, fresh .. .. .   | per pound | 3 60  |
| 7 Fruits and berries of all kinds n.s.m., dried, e.g., figs, dates, raisins, currants &c. not sweetened .. .. .   | per pound | 5 67  |
| Dried plums and prunes .. .. .  | per pound | 1 50  |
| Note.—Dried fruits and berries packed in small receptacles which become the property of the consumer pay duty on a weight which includes that of the receptacles in question.   |           |       |
| 8 (Rescinded.)  |           |       |
| 9 Capers, olives (green or black), dried, in brine or in oil, imported in kegs, boxes, baskets &c. not hermetically closed .. .. .  | per pound | 4 50  |
| 10 Aniseed, wild thyme, coriander, orange-bits, (unripe bitter oranges, dried), carob-beans .. .. .   | per pound | 1 69  |
| 11 Nuts: (1) Nuts of all kinds, n.s.m., cocoanuts, chestnuts and earth-nuts. per pound  |           | —     |
| (2) Pistachio nuts .. .. .  | per pound | 4 95  |
| Almonds .. .. .   | per pound | 3 00  |
| Note.—Nuts without the shells or of which a proportion exceeding 5 per cent. are shelled, pay the duty fixed for their respective sub-divisions of the present No. 11 plus an additional 25 per cent.   |           |       |
| 12 Mustard, dried, ground, not prepared:  |           |       |
| (1) Imported in kegs or other large receptacles .. .. .   | per pound | 0 82½ |
| (2) Imported in small receptacles (pots, tins, glasses) which become the property of the consumer, including the weight of receptacles .. .. .  | per pound | 1 23½ |
| 13 Pasties; prepared mustard; preparations of meat, fruit or vegetables, a.s.m. under 24 .. ..  | per pound | 4 00  |
| Condiments, e.g., soy, pickles, capers, green or black olives, in vinegar or oil or otherwise prepared, and all food preparations (conserves), n.s.m. .. .. .   | per pound | 11 00 |
| Note 1. The present number (13) shall also be applied in the assessment of duty on capers, green or black olives, cucumbers, or other vegetables prepared in vinegar, imported in any kind of receptacle.   |           |       |
| Note 2.—When any of the condiments mentioned in the present No. 13 are imported in earthenware flagons or vases which are painted with pictures or otherwise ornamented, the said condiments shall pay duty on their actual weight, and the flagons, vases &c., according to the material of which composed, i.e., according to sub-division 3 of No. 76. |           |       |
| 14 Edible fungi:  |           |       |
| (1) Fresh or dried, except in (2) of 14 per pound   | per pound | 0 93½ |
| (2) Truffles, mushrooms and all other edible fungi, in vinegar, oil or brine; truffles, dried or fresh .. .. .  | per pound | 10 83 |
| 15 Spices*: (1) Vanilla and saffron .. .. .   | per pound | 48 76 |
| (2) Cinnamon, nutmeg blossoms and nutmegs .. .. .   | per pound | 16 50 |

\* Note 1.—Spices of all kinds, crushed or powdered, pay the duties specified in the present section (15), plus an additional 50 per cent.

Note 2.—Spices of all kinds imported in small vessels or in any kind of small packing which become the property of the consumer, pay duty on a weight which includes that of the packing.

| Nos. | Goods.  | Rates of Duty. |      |
|------|---|----------------|------|
|      |   | Roub.          | Cop. |
| 6.   | (3) Cloves, cinnamon, pepper, ginger, badian, marjoram, bay leaf and all other spices n.s.m. ....per pound  | 10             | 50   |
| 16   | Bay berries and galanga ..... " "   | 3              | 30   |
|      | <i>Note.</i> —Galanga, when grated, pays under (16), plus 25 per cent.  |                |      |
| 17   | Roasted acorns and other coffee substitutes, in pieces, but without any admixture of coffee ..... per pound   | 1              | 23½  |
|      | Chicory, roasted..... " "   | 0              | 90   |
| 18   | Coffee: (1) Raw, in the bean ..... " "  | 10             | 50   |
|      | (2) Roasted in the bean or ground: coffee substitutes of all kinds, ground or compressed, weight of packing included ..... per pound  | 15             | 50   |
|      | <i>Note.</i> —Coffee essence and coffee extract are dutiable under 24 (1).  |                |      |
| 19   | Cocoa in the bean, and cocoa husks:   |                |      |
|      | (1) Raw .....per pound  | 4              | 50   |
|      | (2) In a partly-roasted condition..... " "  | 9              | 00   |
| 20   | (1) Imported by the European frontier:  |                |      |
|      | (a) All kinds except those specified under (b) in this section .....per pound   | 39             | 50   |
|      | (b) Brick, black and green ..... " "  | 12             | 37½  |
|      | (2) Black bones, flower, green and yellow, brought to the Eastern frontiers of the Semirychensk Province, or of the Governor-Generalships of the Steppes, Irkutsk or the Amur.....per pound   | 33             | 50   |
|      | <i>Note 1.</i> —Tea in bricks and tablets, imported through the Customs-house of Irkutsk, or westward from that place across the frontiers of Siberia, or of the Governor-Generalships of the Steppes or the Semirychensk district, pays duty as follows:—  |                |      |
|      | (1) Tea in bricks .....per pound  | 4              | 75   |
|      | (2) Tea in tablets furnished with consular certificate, showing them to have been manufactured in Russia, and bearing on each tablet the mark of the Russian manufacturer .....per pound  | 19             | 00   |
|      | <i>Note 2.</i> —The Minister of Finance shall have power, in concurrence with the Governor-General of the Amur district, and conformably to the provisions of article 936 of the Customs Code, to apply sub-division (2) of the present No. (20) and Note 1 concerning the same, all along the land frontier of the Amur district and along the Pacific coast southwards from the estuary of the Amur, according as the said frontiers shall be brought under Customs surveillance. |                |      |
| 1    | Tobacco: (1) In the leaf or in bundles of leaves, with or without stalks; tobacco stalks .....per pound   | 45             | 00   |
|      | (2) Cut, for smoking; ground, for snuff; all kinds of tobacco in rolls, coils and carrets ..... per pound   | 3              | 80   |
|      | (3) Cigars; cut tobacco enveloped in leaves; cigarettes .....per pound  | 9              | 35   |
| 2    | Sugar*: (1) Raw: pounded or ground without admixture of pieces .....per pound   | 4              | 50   |
|      | (2) Refined, lump and candy, in loaves and pieces ..... " "   | 6              | 00   |
| 3    | Honey (crude) and honey in syrup; syrups of sugar without admixtures; refined molasses; all kinds of molasses of potato sugar; starch or grape sugar in solid state without admixtures; substances for colouring beverages; maltose, extracts of malt or of maltose, without admixtures ..... " "   | 1              | 98   |
| 4    | Confectionery and prepared fruits and berries:  |                |      |
|      | (1) Sweete, jams, fruit pastes, jellies, fruit powders and pastilles, with sugar; fruits in liquor, rum or cognac; chocolate and ground cocoa, with or without sugar ..... per pound  | 12             | 24   |
|      | (2) Fruits and berries boiled to a thick consistency without sugar; Turkish sweetmeats, known by the name of <i>Rahat-loukoum</i> ; <i>Halea</i> and <i>Tchouchela</i> ; fruits and berries in their juice, fruit and berry juices and syrups of all kinds:   |                |      |
|      | (a) In hermetically closed receptacles..... per pound   | 16             | 50   |
|      | (b) In receptacles not hermetically closed ..... per pound  | 5              | 50   |
|      | <i>Note.</i> —Fruits and berries in their juice, and fruit and berry juices in receptacles, which are not hermetically closed, shall, if they contain an admixture of alcohol, pay a further tax of 22 copeks per degree of alcohol; juices containing above 16° of alcohol pay duty according to No. 27.   |                |      |

| Nos. | Goods.  | Rates of Duty. |      |
|------|---|----------------|------|
|      |   | Roub.          | Cop. |
|      | (3) Gingerbread; pastry; condensed milk and milk powder, with or without sugar; medicinal wafers of flour..... per pound  | 12             | 35   |
| 25   | Yeast: (1) Grain yeast and liquid yeasts of all kinds .....per pound  | 1              | 4½   |
|      | (2) Dried and compressed of all kinds ..... " "   | 3              | 30   |
|      | <i>Note.</i> —The grain yeasts for distilleries and breweries are only allowed under a special permit.  |                |      |
| 26   | Hops and extract thereof: (1) Hops.....per pound  | 16             | 50   |
|      | (2) Hop extract..... " "  | 49             | 50   |
| 27   | Arrack, alvo-vitza, Kirschwasser, gin, whiskey, spirits, raw or refined (of any strength), also denatured spirit:   |                |      |
|      | (1) Imported in casks or kegs .....per pound  | 37             | 50   |
|      | (2) Imported in bottles; also the following imported in any kind of receptacle: liqueurs, spirituous infusions, ethers, used in medicine, fruit essences containing spirits; also spirits for heating, mixed with soap and in a solid form.....per pound  | 45             | 00   |
|      | Cognac, armagnac and other wine or fruit brandies, rums and tafias:   |                |      |
|      | (1) In casks or kegs.....per pound  | 13             | 50   |
|      | (2) In bottles; also liqueurs in bottles of one litre or less .....per pound  | 10             | 40   |
|      | Wines:  |                |      |
| 28   | Grape wines:  |                |      |
|      | (1) Imported in barrels:  |                |      |
|      | (a) Containing up to 13° inclusive, of alcohol .....per pound   | 5              | 00   |
|      | Containing over 13° and up to 16° inclusive of alcohol.....per pound  | 9              | 00   |
|      | <i>Note.</i> —An allowance of five-tenths of a degree is made on clearance of grape wines in barrels imported into Russia containing not more than 13° of alcohol; therefore, when at the time of clearance the alcoholic strength of said wines in casks is found not to exceed 13 degrees 5 tenths, they shall be liable to the rate of 5 roubles per pound (gross).                        |                |      |
|      | (b) Containing over 16° up to 25° inclusive of alcohol .....per pound   | 16             | 50   |
|      | (2) Imported in bottles:  |                |      |
|      | (a) Still wines, containing not more than 25° of alcohol (weight of bottles included) .....per pound  | 6              | 00   |
|      | (b) Sparkling wines (weight of bottles included) .....per pound   | 14             | 00   |
|      | <i>Note.</i> —Bottles filled with sparkling wine weighing not more than 3 funts shall, on importation into Russia, benefit by an allowance of 11 % for tare. This tare shall be accordingly deducted from the weight of said bottles at the time of clearance with the view to the assessment of the rate of 14 roubles per pound fixed for sparkling wines of all kinds imported in bottles. |                |      |
|      | Berry and fruit wines:  |                |      |
|      | (1) All kinds imported in barrels:  |                |      |
|      | (a) Containing up to 16° of alcohol ..... per pound   | 9              | 90   |
|      | (b) Containing over 16° and up to 25° inclusive of alcohol.....per pound  | 16             | 50   |
|      | <i>Note 1.</i> —Wines imported in tank wagons pay duty on the actual weight of the wine increased by 25% for tare.  |                |      |
|      | <i>Note 2.</i> —Wines containing more than 25° of alcohol pay duty according to No. 27.   |                |      |
|      | (2) Imported in bottles:  |                |      |
|      | (a) Still wines containing not more than 25° of alcohol (weights of bottles included) .....per pound  | 13             | 20   |
|      | (b) Sparkling wines (weight of bottles included) .....per pound   | 27             | 50   |
|      | <i>Note.</i> —Medicinal wines: (a) Containing 25° of alcohol, pay duty under 28; and (b) containing more than 25° under 27.   |                |      |
| 29   | Mead, porter and beer of all kinds:   |                |      |
|      | (1) Imported in barrels or kegs ..... per pound   | 6              | 45   |
|      | (2) Imported in bottles or jars ..... " "   | 12             | 00   |
| 30   | (Repealed.)   |                |      |
| 31   | Vinegar of all kinds, except toilet vinegar:  |                |      |
|      | (1) Imported in barrels or kegs .....per pound  | 1              | 60   |
|      | (2) Imported in bottles, jars, or other receptacles (except those specified under subdivision (1) of the present section (31)) (weight of receptacles included).....per pound   | 3              | 00   |
|      | <i>Note.</i> —Liquids with not more than 8 per cent. of acetic acid pay duty as vinegar; with more, as acetic acid.   |                |      |
| 32   | Mineral waters, natural or artificial (weight of receptacles included).....per pound  | 2              | 30   |
|      | <i>Note.</i> —Medicinal mineral waters, natural or artificial, if enumerated in special lists drawn up by the Medical Council of the Ministry of the Interior in concurrence with the Minister of Finance and the Ministry of Commerce and Industry, pay a duty of 1 rouble per pound (weight of receptacles included):   |                |      |
|      | Of French origin .....per pound   | 1              | 00   |
|      | Of German origin ..... " "  | 2              | 40   |
|      | Of Austrian origin..... " "   | 2              | 40   |

† In virtue of an Imperial Decree of May 13/26, 1916, the goods designated in sub-sections (2) and (3) of No. 21 are subject, in addition to the customs duty, to an excise duty as follows:—Tobacco cut for smoking, and all kinds of tobacco in rolls, coils or carrets, 3 roubles per unit; cigars, 8 roubles 90 copeks per 1,000; cigarettes and tobacco enveloped in leaves, 3 roubles 50 copeks per 1,000.

\* The Ministry of Finance has power to reduce the duties temporarily, nearly two-thirds, when raw sugar reaches a certain price.



## GROUP I.—FOODSTUFFS AND ANIMALS—continued.

| No. | Goods.  | Rates of Duty.<br>Roub. Cop.  |
|-----|---|---|
| 53  | Cooking salt of all kinds, imported:<br>(1) By sea or by land, except at the places mentioned in sub-division (2).....per pound<br>(2) At ports of the Government of Archangel.....per pound<br>Note 1.—If for salting fish, any quantity may be imported, free of duty, along the Murman coast.<br>Note 2.—Refined table salt imported in small receptacles, which become the property of the consumer, pay (including the weight of the receptacles).....per pound  | 0 30<br>0 13<br>0 45<br>1 65<br>7 20  |
| 54  | Meat, salted, smoked, dried; sausages ..  | 0 82½   |
| 55  | Cheese ..   | 1 65  |
| 56  | Butter, made from cows' milk or sheep's milk ..   | 7 20  |
| 57  | Fish and caviar: (a) Fish, fresh:<br>(a) Turbot, sole, trout ..per pound<br>(b) All kinds, n.m., under (a).....<br>(2) Fish pickled, preserved in oil, or stuffed, of all kinds; caviar ..per pound<br>Sardines in oil ..per pound<br>(3) Salted or smoked, of all kinds (except herrings) ..per pound<br>(4) Herrings, salted or smoked, and all other kinds of fish, dried ..per pound<br>58 Oysters, lobsters, periwinkles, cuttlefish &c., fresh, salted, dried or pickled.....per pound<br>Note.—If in hermetically closed receptacles, they pay duty under No. 13.<br>59 Concoctibles n.s.m.; specially prepared food for animals ..per pound<br>Note.—Food for animals, consisting of waste or bye-products from factories (e.g., treacle &c.) is admitted free of duty.<br>60 Cattle, horses and live animals of all kinds n.s.m..... | Free.<br>0 00<br>0 29½<br>8 25<br>5 00<br>2 97<br>0 80<br>10 80<br>0 19½<br>Free. |

## GROUP II.—ANIMAL PRODUCTS AND WARES THEREOF.

|    |  |  |
|----|--|--|
| 61 | Manure; bones, prepared or not:<br>(1) Natural manure (guano); bones of all kinds, not prepared (except bones separately designated); Thomas' phosphate-meal, unground ..per pound<br>(2) Bones, phosphates, Thomas' phosphate-meal, ground ..per pound<br>(3) Superphosphates, bones prepared with sulphuric acid; fertilizing compounds and powders of all kinds ..per pound<br>(4) Bones, calcined; bone ash; animal charcoal ..per pound<br>62 Soot of all kinds.....  | Free.<br>0 03<br>0 07½<br>0 18<br>0 82½  |
| 63 | Glue: (1) Fish glue of all kinds, gelatine (in thin or thick sheets); size, compounds of gelatine or glycerine ..per pound<br>(2) Obtained from bones or from hides (joiners' glue), shoemakers' glue; agar-agar (vegetable glue).....per pound<br>64 Horns of all kinds, horns; parts of animals, and animal products used in medicine n.s.m.<br>65 Hair, not prepared: (1) Human ..per pound<br>(2) All other kinds ..per pound<br>Horse hair, crimped, boiled, dyed, twisted into coils, mixed or not with other animal hair, or with vegetable fibre ..per pound<br>66 Hair, prepared: (1) Human ..per funt<br>(2) All other kinds; hair cloth and hair sieves ..per pound<br>Articles made from bristles, mounted in plain wood, not veneered; painters' brushes made from bristle, and artists' brushes of all kinds ..per pound<br>67 Down and feathers of all kinds, except those separately designated.....per pound<br>68 Pillows, quilts, mattresses, stuffed with feathers, down, hair, or wool ..per pound<br>69 Whalebone not worked up, strips and sticks of whalebone or horn:<br>(1) Whalebone, not worked up ..per pound<br>(2) Strips and sheets of whalebone and of horn, even if polished or smoothed or covered with paper, skin, or fibrous materials, except silk ..per funt | 11 85<br>2 17½<br>Free.<br>9 90<br>0 66<br>0 66<br>1 32<br>4 55<br>4 95<br>0 82½<br>3 30<br>6 95<br>0 40 |

\* In the case of cheese imported in a covering of lead or tin foil, the weight assessed for duty will include that of the covering in question.

† Note 1.—Fresh fish of all kinds imported in coasting vessels, even if not accompanied by certificates attesting their Russian origin, and also fish of all kinds, fresh, salted, dried or smoked, imported in Russian vessels at ports of the Government of Archangel by inhabitants of that Government, are admitted free of duty. Note 2.—Fresh fish, imported during the winter, on sledges, at the Ismail Custom-house or the customs toll-house at Vilkovsk, are admitted free. Note 3.—Salted herring of Russian origin, prepared within the Government of Archangel by inhabitants of that Government, is admitted into ports of that Government free of duty, under regulations established by the Minister of Commerce and Industry in concurrence with the Minister of Finance.

| No. | Goods.   | Rates of Duty.<br>Roub. Cop.   |
|-----|--|--|
|     | Note.—The aforesaid strips, if covered with textile materials containing an admixture of silk by way of ornament, shall not pay any surtax; but when the covering consists of silk or of half silk material, the strips shall pay the duty fixed in the corresponding numbers having reference to silk or half silk materials.   |  |
| 50  | Sponges.....per pound  | 5 94   |
| 51  | Animal fat, oils of animal origin:<br>(1) Animal fat, n.s.m., containing not more than 50% of free fatty acids; provided that fat containing more than 30% of free fatty acids shall not exceed 42°C. according to Dalicau's test ..per pound<br>(2) Train oil or fish oil (of whales, seals &c.) unclarified; lubber or gasik; spermoceti, unclarified.....per pound<br>(3) Oleine, oleic acid, pomace (i.e., hard fat, obtained by pressure), either raw or melted; fat which has undergone chemical decomposition, degrass.....per pound<br>(4) Spermoceti, refined, palmitin, stearin.....per pound<br>(5) Oils of animal origin, of all kinds (baleen oil, sperm oil, transparent fish oil, lanolin &c.), except those separately designated.....per pound  | 0 90<br>1 84½<br>2 37½<br>3 36½<br>4 35½   |
| 52  | Wax: (1) Mineral (ozokerite), crude, whether melted or not ..per pound<br>(2) Mineral, refined (ceresin); paraffin, vaseline (except refined—without smell or taste); all kinds of vegetable wax, grafting wax ..per pound<br>Beeswax ..per pound  | 0 85½<br>3 64 65<br>3 64 65  |
| 53  | Candles of all kinds, torches, tapers.....per pound<br>Night lights, with or without floats of paper, wool, glass, cork, or porcelain, combined or not with sheet or wire of common metals (varnish) or unvarnished, with or without snuffers made from sheet of such metals ..per pound   | 5 54½  |
| 54  | Hides and skins, undressed, of bulls, oxen, cows, calves, camels, buffaloes, horses, asses, pigs; skins of fish or of amphibious animals: (1) Dry and dry salted ..per pound<br>(2) Wet salted ..per pound<br>Partings of undressed hides or skins ..per pound<br>Note.—Hides and skins enumerated in No. 54, whether dried or not from the hair or wool, shall be dealt with according to the corresponding sub-divisions.<br>55 Hides and skins, dressed:<br>(1) Small—except those mentioned in sub-division (2)—tanned, dressed with alum, tawed; chamois leather, calf skins; skins of fish and of amphibious animals; tawed thongs, for sewing together the coils of machine belting.....per pound<br>(2) Morocco leather, glaze leather, kid, shagreen; all kinds of leather bearing stamped patterns; lacquered leather, small.....per pound<br>(3) Large.—Ox skins, cow skins, bull skins, buffalo skins, horse skins, asses' skins, and pig skins—in whole or half skins, without stamped patterns, grained or not, dyed or undyed ..per pound<br>Parchment ..per pound<br>(4) Lacquered skins, large ..per pound<br>Note.—Partings of prepared skins pay the same duty as the classes of skins to which they belong.<br>56 Fur-skins: (1) Skins of the sea-otter, dark-brown fox, chiacilla, sables, marten, American marten, blue, arctic fox, and sea-bear skin, pulled ..per pound<br>(2) Undyed skins of muskox and kangaroo, even though dressed; undressed and undyed skins of racoon, polecat, squirrel, or musk-rat; skin of sea bear, unpulled; skins of the bear, wolf, lynx, seal, sea-calf, otter, tiger, or panther, even though dressed and dyed ..per pound<br>(3) Skin of sheep and goats, undressed and undyed ..per pound<br>Kid skins, depilated, undressed ..per pound<br>(4) Skins imported on Russian vessels at ports of the Government of Archangel by the inhabitants:<br>(a) Fox and marten ..per pound<br>(b) Walrus, deer, seal and white grampus, also all other kinds of fur skins (being products of Russian industry), except those mentioned under (a) above ..per pound<br>(5) Fur-skins of all kinds (n.s.m.):<br>(a) Dressed or dyed ..per pound<br>(b) Undressed and undyed ..per pound<br>57 Manufactures of leather and skins:<br>(1) Boots and shoes of every description (except those separately designated) in a finished or partly finished condition ..per funt<br>Leather cut out for boots and shoes and small articles ..per funt | 0 82½<br>0 44<br>0 82½<br>23 60<br>27 00<br>12 10<br>12 10<br>14 02½<br>172 30<br>16 50<br>1 65<br>1 65<br>16 50<br>75 00<br>41 00<br>1 70<br>1 60 875 |

| Goods.  | Rates of<br>Duty.<br>Roub. Cop. | Nos<br>81† | Goods.   | Rates of<br>Duty.<br>Roub. Cop. |
|---|---------------------------------|------------|--|---------------------------------|
| (2) Boots and shoes for women, made of silk stuff or kid, in a finished or partly finished condition ..... per funt   | 2 55                            |            | (1) Turners' and cabinet makers' wares, made of the woods specified in sub-division (1) of Section 58, neither varnished, polished, nor veneered and without applied ornamentations; wooden pegs for shoe-makers ..... per pound   | 1 2½                            |
| (3) Leather gloves of all kinds ..... per funt  | 3 80                            |            | (2) Turners' and cabinet makers' wares, made of the woods admitted under sub-division (2) of Section 58, and articles made of veneers (including veneers glued together), even though unvarnished and unpolished; turners' and cabinet makers' wares of any kind of wood, varnished, polished, painted in one or more colours (but not pictorially), with applications or veneers, or with paper glue on; furniture of bent beechwood, without cane seats or upholstery, put together or in parts ..... per pound  | 4 40                            |
| Note.—Gloves cut out but not sewn, pay ..... per funt   | 2 47½                           |            | (3) Carved wares of wood (except those specified in sub-division (4) of this section (61)); turners' and cabinet makers' wares painted pictorially, gilt, silvered, or bronzed, or with painted, gilt, silvered or bronzed ornaments ..... per pound   | 13 20                           |
| Manufactures of chamois leather, glazed leather, morocco leather, or parchment (except boots, shoes and surgical appliances) ..... per funt   | 4 95                            |            | Flecht furniture, bent, stamped, pressed, or ornamented by brandings, put together or not, without any of the other preparations specified in sub-sections 3, 4 and 5 of the present number (61) .... per pound  | 13 20                           |
| (4) Harness with accessories; saddlery wares; whips made from leather thongs, per funt  | 0 30                            |            | (4) Turners', cabinet makers', or carvers' wares, with ornaments of copper, alloys of copper, or other materials, with incrustations or inlaid work of wood (except parquetry), copper, steel, mother-of-pearl, ivory, tortoise-shell &c. (with the exception of articles weighing less than 3 funts each and assessed for duty under Section 215) ..... per pound   | 19 80                           |
| (5) Box and trunk makers' wares, bag-makers' wares [other than those specified in sub-division (3) of the present section (57)], and sporting requisites made of leather or of thick tissues of lute or hemp; prepared leather for bookbinding; all other manufactures of leather not separately designated, even with fittings of metal or other materials, if they do not fall within the connotation of costly fancy articles ..... per funt | 1 30                            |            | Note.—Handles, rings, nails, feet, castors &c., are not regarded as ornaments of copper or of alloys of copper.  | 19 80                           |
| Note and pocket books weighing more than half a funt each, of leather or chamois leather, glazed skiu or morocco leather or of parchment ..... per funt   | 1 30                            |            | (5) Wooden manufactures, caued, upholstered, or with a covering of leather or of any textile fabric ..... per pound  | 19 80                           |
| (6) Belting for machinery, sewn; whips, buckets, and similar coarse articles of leather ..... per funt  | 0 33                            |            | Note.—Where the woodwork of any of the articles specified under sub-division (5) of the present section (61) comes under sub-division (4) of this section (61), then the articles in question pay 40 per cent. over and above the duty stipulated under sub-division (5).  |                                 |
| Machine belting, unsewn, small round transmission belts, leather picker-bands for looms ..... per pound   | 0 33                            |            | 62 Plants and parts of plants, n.s.m.:   |                                 |
| GROUP III.—WOOD: WOODEN WARES AND BASKET WORK.  |                                 |            | (1) Hay in any form, and straw, not cleaned  | Free.                           |
| • Wood:   |                                 |            | (2) Parts of plants in their natural state, n.s.m. .... per pound  | 0 16½                           |
| (1) Birch, beech, elm, oak, pine, willow, maple, cypress, lime, larch, alder, aspen, fir, poplar and ash:   |                                 |            | Note.—Vine cuttings and rooted vine stocks, which are admitted in accordance with Note 2 to Section 232, pay no duty.  |                                 |
| (a) In bundles and chips, also firewood and brushwood ..... Free.   |                                 |            | (3) Seeds not separately designated, husked or unhusked; copra; peach and apricot stones ..... per pound   | 0 27½                           |
| (b) In beams, billets, poles ..... per pound  | 0 03½                           |            | (4) Living plants; plants and parts of plants used in medicine; vegetable ivory, prepared materials for basket work and cognate articles, e.g., straw, osier, rushes, bamboo and similar materials, dyed, bleached, scraped, or otherwise prepared... per funt   | 0 93½                           |
| (c) In planks, or in squared or sawn joists or boards, exceeding ¾ inches in thickness ..... per pound  | 0 09½                           |            | Note.—Exemption is granted in favour of fruit trees (orange, lemon, mandarin, orange and cedrate) in accordance with regulations established by the Minister of Trade and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture.  |                                 |
| (d) In boards and joists of a thickness of over ¾ inch, but not exceeding ¾ inches not planed ..... per pound   | 0 16½                           |            | (5) Bulbs, roots of flowers and decorative plants ..... per funt   | 1 65                            |
| (2) All kinds of wood, except those specified under sub-division (1) of the present section (58), in beams, logs, blocks, bauls, planks, billets, joists, poles and chips ..... per pound   | 0 44                            |            | (6) Cut flowers and leaves, dried, even though dyed; flowers, leaves and other parts of plants in the form of bouquets or wreaths ..... per funt   | 0 27½                           |
| (3) Wood of all kinds in thin sheets or veneers, not exceeding ¼ inch in thickness, planed or not ..... per pound   | 2 20                            |            | Flowers and leaves, fresh, in packages of not more than 25 funts ..... per funt  | 0 05                            |
| (4) Cork bark:  |                                 |            | † Note 1. Small turned articles of wood of any kind (except those separately designated), weighing not more than 1 funt (0.902 lb.) each, pay under sub-division (2) of the present section (61). Note 2.—Parts of machines or apparatus made of wood, if they come within the definition of the articles specified in sub-division (1) of this section (61) pay 1 rouble 24½ copeks per pound. All other such articles not coming within the definition of machines (including those upholstered, veneered, or inlaid) pay 4 roubles 40 copeks per pound.   |                                 |
| (a) Unwrought, and waste of same ..   | 0 13                            |            | ‡ Note 1.—The same duty has to be paid on all kinds of manufactures of felt, tow, papier mâché, cardboard (except those coming under sub-division (3) of Section 177), and other non-metallic compositions, also on wooden wares, stamped, pressed or ornamented by branding or pictorial painting, as well as on wares covered with alabaster applied in relief on wood, when any of the aforesaid wares have the appearance of carved wood-work or cabinet-makers' work. Note 2.—In the case of frames attached to mirrors whose dimensions exceed 50 square vershoks (1.065 sq. ft.) each, also in the case of frames attached to pictures on which no duty is charged, if the frames in question cannot be weighed separately, therate of duty shall be 4½ copeks per linear arshin, any fraction of an arshin being reckoned as a full arshin. In the case of frames the duty payable on articles imported in frames from which they are inseparable shall be assessed on the weight of the articles and frames together. |                                 |
| (b) Chopped fine, in the form of grit or flour..... per pound   | 1 10                            |            |  |                                 |
| Note.—Dyeing wood is dutiable under sub-division (1) of No. 123.  |                                 |            |  |                                 |
| Carpenters' and coopers' wares:   |                                 |            |  |                                 |
| (1) Carpenters' wares of wood, wooden walking sticks stripped of their rind and freed from knots, but not otherwise wrought, also shingles, plain or grooved ..... per pound  | 0 53                            |            |  |                                 |
| (2) Shavings (excellent) and chips, of any kind of wood ..... per pound   | 0 55                            |            |  |                                 |
| (3) Coopers' wares: staves, finished (notched and mortised) ..... per pound   | 0 77                            |            |  |                                 |
| Cork bark, wrought:   |                                 |            |  |                                 |
| (1) Semi-wrought, in the form of slabs and cubes ..... per pound  | 2 4½                            |            |  |                                 |
| (2) Corks for bottles, not compressed, and with other materials, lumps and all other articles (not separately designated) manufactured from cork ..... per pound  | 3 60                            |            |  |                                 |
| (3) Articles manufactured from cork waste, whether containing an admixture of binding material or not ..... per pound   | 1 95                            |            |  |                                 |

Note 1.—In the case of any of the kinds of wood specified under sub-division (1) of the present section (58), the consigner, in declaring the quantity of wood, may express that quantity in cubic feet, one cubic foot being equal to one hundred and six cubic inches, or in the event of there being any difficulty in weighing imported wood, the Custom Houses are empowered to determine the quantity as a whole by examining the consignments and by using one of the aforesaid methods of calculation. Note 2.—The articles specified under sub-division (1) of Section 58, of the present section (58), if planed, pay the duty stipulated in Section 58, sub-division if they consist of any of the kinds of wood specified under sub-division above. If they consist of any other kinds of wood, they pay the duty stipulated under Section 61.

Note 3.—With the exception of shavings and chips (excellent), the kinds mentioned in the present section (59), if prepared from any of the kinds of wood referred to in sub-division (2) of Section 58, or from any other kind of wood, pay duty according to their respective sub-division under Section 61.

## GROUP III.—WOOD; WOODEN WARE; AND BASKET WORK.

| Nos. | Goods.   | Rates of Duty.    |             |
|------|--|-------------------|-------------|
|      |  | Roubl. Cop.       | Roubl. Cop. |
| 43   | Tenazels ..... per pound   | 0 55              |             |
| 44   | Basket-makers' and plaited ware made from vegetable materials:   |                   |             |
|      | (1) Common baskets for holding linen or clothes, or for the conveyance of various kinds of merchandise, made of chip, bark, unsplit osiers and rushes, combined or not with other common materials; floor covering and matting of coarse, unsplit materials; mats, common brooms:  |                   |             |
|      | (a) Not dyed ..... per pound   | 1 18 <sup>1</sup> |             |
|      | (b) Dyed or varnished ..... per pound  | 2 37 <sup>1</sup> |             |
|      | (2) Baskets of all kinds except those specified in sub-division (1); kind of plaited ware made from split osiers, grasses, straw, palm leaf, shavings, except those separately designated: objects for decorating gardens or rooms and component parts of other articles, e.g., various kinds of furniture, frames, vases, flower baskets, summer-houses, carriage bodies, painted or not, without fittings of other common materials: |                   |             |
|      | (a) Weighing more than 1 funt (0.902 lb.) each ..... per pound   | 9 90              |             |
|      | (b) Weighing 1 funt (0.902 lb.) or less each ..... per pound   | 29 70             |             |
|      | (3) The same wares, with fittings of other common materials:   |                   |             |
|      | (a) Weighing more than 1 funt (0.902 lb.) each ..... per pound   | 49 50             |             |
|      | (b) Weighing 1 funt (0.902 lb.) or less each; strips plaited from straw, shaving, or stalks, even though mixed with hair, cotton, flax, or hemp ..... per funt   | 1 98              |             |
|      | (4) Mats and sacks made of matting ..... Free.   |                   |             |
|      | Note.—Osier and plaited wares, when bronzed, silvered or gilt, pay 25 per cent. in addition to the stipulated duty, but when fitted with silvered or gilt ornaments of metal, or with silk, velvet, chenille, or other costly materials, they are assessed under Section 215.  |                   |             |

## GROUP IV.—'CERAMIC WARES.

|    |   |                                  |  |
|----|---|----------------------------------|--|
| 44 | Budding materials:  |                                  |  |
|    | (1) Clay for manufacturing or building purposes (except separately designated): kauxite (alum clay); talc in lumps, not calcined ..... per pound  | 0 03 <sup>1</sup> / <sub>2</sub> |  |
|    | (2) Chalk in lumps, neither refined nor calcined ..... Free.  |                                  |  |
|    | (3) Gypsum in lumps, not calcined; quicklime (not hydraulic); calcined chalk and talc in lumps ..... per pound  | 0 04-95                          |  |
|    | (4) Hydraulic building substances; hydraulic accessory substances (including puzolans, trass, santorin earth, and granulated slag) ..... per pound  | 0 16 <sup>1</sup> / <sub>2</sub> |  |
|    | Hydraulic lime of all kinds; gypsum, ground, calcined or not ..... per pound  | 0 12                             |  |
|    | Cement of all kinds (Portland, artificial or natural, Roman, mixed, slag, and all other); cement pipes ..... per pound  | 0 16 <sup>1</sup> / <sub>2</sub> |  |
| 45 | Stone, rough or rough dressed:  |                                  |  |
|    | (1) (a) Grey, stone for paving, quartz, though roughly dressed; flint, quartz, felspar, graphic granite, all kinds of natural sands, infusorial earth, and other stones and earths n.s.m., used as materials in manufacture, unwrought and uncrushed, whether calcined or not ..... Free. |                                  |  |
|    | (b) Stones used as materials in manufacture, artificially crushed (ground or broken); charcoal filters ..... per pound  | 0 16 <sup>1</sup> / <sub>2</sub> |  |
|    | (2) Building stones, with the exception of those not separately designated:   |                                  |  |
|    | (a) Not dressed, or roughly shaped into blocks or slabs, without any artificial working of the surfaces (rough or fine hewing, sawing) ..... per pound  | 0 04-95                          |  |
|    | (b) In blocks or slabs of a thickness exceeding 3 <sup>1</sup> / <sub>2</sub> vershoks (6.125 inches), with the whole or part of the surfaces sawn or hewn; steps (for stairs) and paving slabs ..... per pound   | 0 09 <sup>1</sup> / <sub>2</sub> |  |
|    | (c) Slabs of a thickness of 3 <sup>1</sup> / <sub>2</sub> vershoks (6.125 inches) or less, with sawn or hewn surfaces ..... per pound   | 0 49 <sup>1</sup> / <sub>2</sub> |  |
|    | (4) Natural whetstones, in rectangular or circular shape, mounted or not ..... per pound  | 0 04-95                          |  |
|    | (6) All kinds of marble, building alabaster, serpentine stone, with or without sawn or ground, but not with polished, surfaces:   |                                  |  |
|    | (a) In blocks, lumps, or slabs of a thickness exceeding 3 <sup>1</sup> / <sub>2</sub> vershoks (6.125 inches) ..... per pound   | 0 18                             |  |
|    | (b) In slabs of a thickness of 3 <sup>1</sup> / <sub>2</sub> vershoks (6.125 inches) or less ..... per pound  | 0 60                             |  |
|    | Stone known as "Flanders granite" (Belgian marble), with or without sawn or ground, but not with polished, surfaces:  |                                  |  |
|    | (a) In blocks, lumps or slabs of a thickness exceeding 3 <sup>1</sup> / <sub>2</sub> vershoks ..... per pound   | 0 19 <sup>1</sup> / <sub>2</sub> |  |

| Nos. | Goods.   | Rates of Duty.                   |             |
|------|--|----------------------------------|-------------|
|      |  | Roubl. Cop.                      | Roubl. Cop. |
|      | (1) In slabs of a thickness of 3 <sup>1</sup> / <sub>2</sub> vershoks or less ..... per pound  | 0 66                             |             |
| (6)  | Slabs of slate, sawn; polished or not ..... 1 10   |                                  |             |
|      | Note.—Slabs of slate, split, even with the edges trimmed, but not further manufactured, pay duty at the rate of 164 copeks per pound.  |                                  |             |
| (7)  | Lithographic and burr stones (rough or shaped into millstones) ..... per pound   | 0 04-95                          |             |
| (8)  | Mica:  |                                  |             |
|      | (a) In lumps ..... 0 08 <sup>1</sup> / <sub>2</sub>  |                                  |             |
|      | (b) In sheets ..... 0 24 <sup>1</sup> / <sub>2</sub>   |                                  |             |
| 67   | Precious or semi-precious stones, natural or artificial, unwrought or cut in facets; pearls, real or artificial, loose or threaded; garnets ..... per funt   | 11 00                            |             |
|      | Corals, real or artificial, unwrought, also pierced, threaded, in bundles, or carved ..... per funt  | 2 00                             |             |
|      | Note.—The materials enumerated in the present section (67), when in settings of precious metals, are assessed under the corresponding sub-divisions of No. 148.  |                                  |             |
| 68   | Jet, or black amber, mother-of-pearl, tortoiseshell, yellow amber (except that separately designated), meerschaum, ivory, and fossil ivory; celluloid of all colors in unwrought lumps, rings, or plates; enamel in lumps or powder; glazing of all kinds; mosaic; artificial compounds for mosaic ..... per pound   | 4 95                             |             |
| 69   | Asbestos:  |                                  |             |
|      | (1) In lumps ..... 0 22  |                                  |             |
|      | (2) In powder or fibre ..... 1 10  |                                  |             |
|      | (3) In the form of pasteboard ..... 2 20   |                                  |             |
|      | (4) In the form of yarn or manufactures (except pasteboard), whether in combination with other materials or not ..... 3 85   |                                  |             |
| 70   | Stones of every kind, except semi-precious or precious, also gypsum and alabaster, wrought:  |                                  |             |
|      | (1) Sculptured, chiselled and turned, polished or not:   |                                  |             |
|      | (a) Weighing 3 pounds (108 lbs.) or less each ..... per pound  | 5 00                             |             |
|      | (b) Weighing more than 3 pounds (108 lbs.) each ..... 3 00   |                                  |             |
|      | (2) Rough stone masons' work, not chiselled or sculptured (with or without rounded surfaces), in marble, serpentine stone, alabaster, and hard rock susceptible of taking a polish, viz., jasper, porphyry, Labrador, granite, gneiss, porphyry, and basalt:   |                                  |             |
|      | (a) With all or part of the surfaces polished ..... per pound  | 1 50                             |             |
|      | (b) With surfaces clean-hewn and jointed, but not polished ..... per pound   | 0 30                             |             |
|      | (3) In articles of rough stonemasons' work, not chiselled or sculptured (with or without rounded surfaces), in kinds of stone not separately enumerated:   |                                  |             |
|      | (a) With all or part of the surfaces polished ..... per pound  | 1 10                             |             |
|      | (b) With surfaces clean-hewn and jointed, but not polished ..... per pound   | 0 35                             |             |
| 71   | Grinding and polishing substances and articles manufactured therefrom: graphite, carbons for electro-technical purposes; lubricating, polishing, and adhesive compounds:   |                                  |             |
|      | (1) Emery, pumice-stone, rotten-stone in lumps and graphite in lumps and fragments ..... per pound   | 0 13                             |             |
|      | (2) The substances mentioned in sub-division (1), ground or even spontaneously or artificially agglomerated; corundum and garnets, in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil, or glue ..... per pound | 0 66                             |             |
|      | (a) Graphite, ground or cleaned ..... 0 66   |                                  |             |
|      | (3) Grinding and polishing substances on paper or on cloth:  |                                  |             |
|      | (a) On paper ..... per pound   | 2 20                             |             |
|      | (b) On cloth ..... 4 40  |                                  |             |
|      | (4) All artificial whetting appliances in the form of discs, blocks, boards or files, prepared with emery, corundum, flint, garnet or other materials ..... per pound  | 4 80                             |             |
|      | (5) Moulded carbon wares for electro-technical purposes, such as arc-light carbons, plates, cylinders &c., weighing:   |                                  |             |
|      | (a) Less than 10 funts (9 lbs.) each ..... per pound   | 8 80                             |             |
|      | (b) 10 funts (9 lbs.) or more each ..... 1 10  |                                  |             |
|      | (6) Mantles for incandescent (gas) burners, ready for use ..... each   | 0 04 <sup>1</sup> / <sub>2</sub> |             |

Note 1.—Articles of slate n.s.m. pay the duty under (6) of Section 2.—The rates of duty fixed under the present section (70) are applied to articles of stone (furnished with adjuncts of copper or of alloy), which obviously do not constitute the principal value of the article in question; also to articles of stone furnished with adjuncts composed of other materials, in so far as the said articles do not fall within the terms of Section 215. If, however, the adjuncts of copper or of alloy obviously constitute the principal value of the article, then a article shall pay one-half the duty fixed for copper and alloys thereof.



| Nos. | Goods.  | Rates of<br>Duty.<br>Roub. Cop. | Nos. | Goods.   | Rates of<br>Duty.<br>Roub. Cop. |
|------|---|---------------------------------|------|--|---------------------------------|
| (7)  | Greases of all kinds for lubricating axles, wheels, belting &c. and compositions for cleaning metals, mending china, glass &c. prepared with wax, fat, oil, or glue. .... per pound   | 4 40                            | (3)  | Articles of porcelain or biscuit ware for the decoration of rooms, white or of one color, but without pictorial painting, gilding, or embellishments of copper or of alloys of copper ..... per pound  | 20 98 <sup>4</sup>              |
| 72   | Artificial building stones and fireproof manufactures:  |                                 | (3)  | Articles of porcelain or biscuit ware, for the decoration of rooms, e.g., vases, statuettes &c., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of faience) and other imitations of plants, and articles made from the same, e.g., wreaths, bouquets &c. even though parts of the articles be made from other materials. .... per pound  | 41 5 <sup>8</sup>               |
| (1)  | Building bricks, non-fireproof, made of common brick clay:  |                                 | 77   | Glass wares*:  |                                 |
| (a)  | Ordinary, not glazed ..... per pound  | 0 01 <sup>65</sup>              | (1)  | Wares intended to receive and preserve liquids and other merchandise, e.g., bottles, phials, flasks and jars of all shapes, without ornaments or patterns, with or without moulded letters, inscriptions or crests, uncut and unground:  |                                 |
| (b)  | Moulded, concave, not glazed ..... per pound  | 0 06 <sup>1</sup>               | (a)  | Of bottle glass (green, olive, brown, or other natural color), without ground necks and without cut stoppers, lids, bottoms or edges. .... per pound   | 0 9 <sup>4</sup>                |
| (c)  | Bricks of the kinds mentioned under (a) and (b), glazed ..... per pound   | 0 16 <sup>1</sup>               | (b)  | Of white, half-white, or colored glass (colored in the paste), without ground necks, and without cut stoppers, lids, bottoms or edges. .... per pound  | 2 47 <sup>1</sup>               |
| (2)  | Artificial stones, bricks and tiles, formed of lime and sand mixed, or of cement or gypsum, and all other artificial stones, bricks and tiles, u.s.m. .... per pound  | 0 22                            | (c)  | Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges. .... per pound   | 4 20                            |
|      | Bricks and tiles of cement. .... "  | 9 22                            | (2)  | Articles u.s.m., of white or half-white glass, uncut, unpolished, unground, with or without cut bottoms edges, necks, stoppers, or lids, also with moulded or impressed crests, inscriptions, or patterns, but without any other kinds of embellishments:  |                                 |
| (3)  | Fire-proof wares:   |                                 | (a)  | Pressed or moulded. .... per pound   | 3 63                            |
| (a)  | Fire-proof bricks and tiles of all sizes and shapes used in connection with stoves, and made of chamotte, sandstone, grit, quartz or dinas; paving and other Dutch bricks of all kinds made of common brick paste, wholly or half puddled ..... per pound               | 0 11                            | (b)  | Blown (whether to pattern or not). .... per pound  | 7 20                            |
| (b)  | Bricks and tiles of magnesite ..... per pound   | 0 16 <sup>1</sup>               |      | Table glass, blown. .... "   | 7 20                            |
| (c)  | Gas retorts and fire-proof crucibles, including graphite crucibles, per pound   | 0 49 <sup>1</sup>               | (3)  | Articles of white or half-white glass, cut, polished or ground, but without any other kinds of embellishments. .... per pound  | 10 8 <sup>6</sup>               |
| 73   | Ceramic pipes, ceramic wares of composite paste, and tiles: (1) Pipes of porous paste and moulded parts of pipes:   |                                 | (4)  | Articles u.s.m., of glass, colored (dyed in the paste), flashed (having a coating of glass of another color), opaque, white, dulled (no matter by what process), fluted, or bottle glass, frosted glass, or ice-glass:   |                                 |
| (a)  | Unglazed ..... per pound  | 0 11                            | (a)  | Uncut, unpolished, unground, with or without cut bottoms edges, necks, stoppers, or lids, also with moulded or impressed inscriptions, crests, or patterns, but without embellishments of any other kind ..... per pound   | 11 00                           |
| (b)  | Glazed ..... per pound  | 0 22                            | (b)  | Cut, polished and ground. .... per pound   | 19 80                           |
| (2)  | Stoneware (called acid-proof) and factory accessories—pots, pitchers, bottles, reservoirs, demijohns, condensers, taps, connecting parts of apparatus, such as thin-walled pipes, of non-porous vitrified paste &c., glazed or not, but not embellished ..... per pound | 0 4                             | (5)  | Articles u.s.m., of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in sub-divisions (2), (3) and (4) of the present section (77), with attachments composed of other materials, whether intended as ornaments or not; glass silk, tissues of glass, and manufactures of the same ..... per pound | 19 80                           |
| (3)  | Unglazed floor tiles of vitrified, non-porous paste whether the surface be plain or not:  |                                 |      | Glass ornaments for Christmas trees, even though of several colors, gilt, or silvered, combined or not with other materials. .... per pound  | 19 80                           |
| (a)  | Of one color, and having a thickness exceeding 15 millimetres (0.59 inch). .... per pound   | 0 49 <sup>1</sup>               | (6)  | Sheet glass, blown or cast, unpolished, having a thickness of 5 millimetres (0.195 inches) or less:  |                                 |
| (b)  | Of one color, and having a thickness of 15 millimetres (0.59 inch) or less. .... per pound  | 0 66                            | (a)  | White, half-white, or of natural bottle-green color, plain, without patterns or embellishments, and having a superficial area of 450 square vershoks (10.22 square feet) or less. .... per pound   | 2 75                            |
| (c)  | Of several colors (the various pastes being impressed on the tile), irrespective of thickness. .... per pound   | 1 26 <sup>1</sup>               | (b)  | The same, having a superficial area from 450 up to 860 square vershoks (from 10.22 square feet up to 20.44 square feet) (inclusive) and also colored, opaque, white, plain, without patterns, and unornamented sheets of any dimensions. .... per pound  | 5 50                            |
| (4)  | Glazed earthenware tiles for wall-facing, made of paste of any color, plain or ornamented in relief:  |                                 | (c)  | White and half-white, plain, without patterns or embellishments, measuring more than 860 square vershoks (20.44 square feet) superficially;  |                                 |
| (a)  | Of one color ..... per pound  | 1 10                            |      |  |                                 |
| (b)  | Of several colors ..... per pound   | 1 76                            |      |  |                                 |
| (c)  | Ornamented with pictorial painting, gilding, sculpture, or otherwise. .... per pound  | 2 47 <sup>1</sup>               |      |  |                                 |
| 74   | Potters' wares of common clay, also stove tiles and bricks of all kinds made of potters' pastes:  |                                 |      |  |                                 |
| (1)  | Roofing tiles of all kinds:   |                                 |      |  |                                 |
| (a)  | Unglazed, of one or several colors, not ornamented with pictorial painting or with sculpture. .... per pound  | 0 07                            |      |  |                                 |
| (b)  | Glazed and ornamented in any way. .... per pound  | 0 27 <sup>1</sup>               |      |  |                                 |
| (2)  | Stove tiles and all kinds of bricks made of potters' pastes, plain or with patterns in relief:  |                                 |      |  |                                 |
| (a)  | Of one color, glazed or not. .... per pound   | 0 49 <sup>1</sup>               |      |  |                                 |
| (b)  | Of several colors, glazed or not. .... per pound  | 1 26 <sup>1</sup>               |      |  |                                 |
| (c)  | Ornamented with pictorial painting or with gilding or otherwise. .... per pound   | 2 47 <sup>1</sup>               |      |  |                                 |
| (3)  | Terra-cotta ornaments, caryatides, medallions, busts, statues &c.; objects for the decoration of buildings or rooms, even though colored in varnish or gilt. .... per pound   | 2 47 <sup>1</sup>               |      |  |                                 |
| (4)  | Crockery and wares of pottery of common clays u.s.m., glazed or not:  |                                 |      |  |                                 |
| (a)  | Without patterns or ornaments ..... per pound   | 0 49 <sup>1</sup>               |      |  |                                 |
| (b)  | Ornamented with pictorial painting or sculpture. .... per pound   | 1 65                            |      |  |                                 |
| 75   | Earthenware:  |                                 |      |  |                                 |
| (1)  | White, or of one color, dyed in the paste, without ornament, with or without moulded patterns ..... per pound   | 1 81 <sup>1</sup>               |      |  |                                 |
| (2)  | The same, with patterns, edges or borders of one color; earthenware, dyed otherwise than in the paste. .... per pound   | 2 31                            |      |  |                                 |
| (3)  | The same, painted pictorially, gilt and with patterns of different colors. .... per pound   | 6 18 <sup>1</sup>               |      |  |                                 |
| 76   | Porcelain wares:  |                                 |      |  |                                 |
| (1)  | Porcelain wares u.s.m., white or of one color, with or without colored borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation ..... per pound  | 10 49 <sup>1</sup>              |      |  |                                 |
| (2)  | Porcelain plates and dishes, with pictorial painting, or with colored or gilt patterns, arabesques, flowers and similar embellish-  |                                 |      |  |                                 |

\* Note 1.—The articles mentioned in sub-division (1) sent section (77), when in combination with parts composed of common materials, e.g., corks, metal parts of syphon plaited straw, willow, iron wire &c. pay under the letter C. Wine bottles composed of bottle glass (green, olive, tinted, natural color, without ground necks or cut stoppers, lids, edges, and not in combination with other materials, imported the Black Sea or Sea of Azov, or at the Custom houses of B. the purpose of bottling wines, pay a duty of 33 copeks per piece.

\* Note 1.—The articles mentioned in sub-division (1) of the present section (77), when in combination with parts composed of other common materials, e.g., corks, metal parts of syphons, casings of galvanized straw, willow, iron wire &c. pay under the letter (c).  
 Wine bottles composed of bottle glass (green, olive, brown, or other natural color), without ground necks or cut stoppers, lids, bottoms or edges, and not in combination with other materials, imported at ports of the Black Sea or Sea of Azov, or at the Custom houses of Bessarabia for the purpose of bottling wines, pay a duty of 33 copeks per pound.

| GROUP IV.—CERAMIC WARE, continued.  |   |                 | Rates of Duty. |                  |
|---|---|-----------------|----------------|------------------|
| Nos.  | Goods.  |                 | Roub.          | Cop.             |
|   | and the following, irrespective of color or measurements: convex, undulated, dented, figured, veined, dulled  |                 |                |                  |
|   | Glass combined (by fusion) with wire netting  | per pound       | 6              | 80               |
| (7)   | Sheet glass, having a thickness of 3 millimetres (0.195 inches) or less, with embellishments, also photographic plates:   |                 | 6              | 60               |
|   | (a) Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper or other setting   | per pound       | 6              | 60 <sup>a</sup>  |
|   | (b) Glass photographic plates, covered with nitrus  | per pound       | 6              | 60 <sup>††</sup> |
| * 8   | Plate glass and mirrors:  |                 |                |                  |
|   | (1) Plate glass, wrought, dulled, cut, or polished; sheet glass not moulded, polished, having a superficies of:   |                 |                |                  |
|   | 50 square vershoks or less  | per funt        | 0              | 16 <sup>½</sup>  |
|   | Over 50 up to 100 square vershoks, inclusive  | per sq. vershok | 0              | 01 <sup>½</sup>  |
|   | Over 100 up to 200 square vershoks, inclusive   | per sq. vershok | 0              | 01 <sup>½</sup>  |
|   | Over 200 up to 300 square vershoks, inclusive   | per sq. vershok | 0              | 02 <sup>½</sup>  |
|   | Over 300 up to 400 square vershoks, inclusive   | per sq. vershok | 0              | 02 <sup>½</sup>  |
|   | Over 400 up to 500 square vershoks, inclusive   | per sq. vershok | 0              | 02 <sup>½</sup>  |
|   | Over 500 up to 600 square vershoks, inclusive   | per sq. vershok | 0              | 03 <sup>½</sup>  |
|   | Over 600 up to 800 square vershoks, inclusive   | per sq. vershok | 0              | 03 <sup>½</sup>  |
|   | Over 800 square vershoks, plus in addition to the duty of 3 <sup>½</sup> copeks per square vershok, a further duty of 3 <sup>½</sup> of a copek ( <i>sd.</i> per square foot) for each additional 200 square vershoks up to 2,400 square vershoks, inclusive.   | per sq. vershok | 0              | 06 <sup>½</sup>  |
|   | Over 2,400 sq. vershoks per sq. vershok   |                 |                |                  |
| (2)   | Plate glass not worked after being cast, i.e., not dulled, cut, or polished, is assessed for duty according to the rules laid down for plate glass in sub-division (1) above, with a reduction of 31 per cent. on the amount calculated according to these rules.   |                 |                |                  |
| (3)   | Plate glass of the kind specified in sub-division (1) of the present section (75), when silvered, also every kind of sheet glass having a thickness exceeding 3 millimetres (0.195 inches), embellished with pictorial painting or otherwise, or mounted in lead, copper, or other setting, are assessed for duty according to the rules laid down in sub-division (1) above, with an addition of 43 per cent. to the amount of duty so calculated. |                 |                |                  |
| <p><i>Note.</i>—In the case of mirrors and plate glass, broken in transit, duty shall be levied separately on each piece of a size exceeding 25 square vershoks. The size of a piece shall be reckoned to be that of the largest rectangle that could be cut from it. No duty is charged on pieces of a size not exceeding 25 sq. vershoks.</p> |   |                 |                |                  |
| GROUP V.—COMBUSTIBLES (MINERAL AND VEGETABLE), ASPHALT, RESINS AND THEIR PRODUCTS.  |   |                 |                |                  |
| 79  | Coal, peat charcoal, wood charcoal, coke and peat:  |                 |                |                  |
|   | (a) Coal, peat charcoal, wood charcoal and peat:  |                 |                |                  |
|   | (1) Imported at ports of the Black Sea and Sea of Azov  | per pound       | 0              | 06 <sup>½</sup>  |
|   | (b) Imported over the European land frontier  | per pound       | 0              | 03 <sup>½</sup>  |
|   | (c) Imported at ports of the Baltic Sea   | per pound       | 0              | 01.65            |
|   | (2) Coke:   |                 |                |                  |
|   | (a) Imported at ports of the Black Sea and Sea of Azov  | per pound       | 0              | 03 <sup>½</sup>  |
|   | (b) Imported over the European land frontier  | per pound       | 0              | 04.55            |
|   | (c) Imported at ports of the Baltic Sea   | per pound       | 0              | 02.475           |
| <p><i>Note.</i>—Coal, coke and peat imported at ports of the White Sea are free.</p>  |   |                 |                |                  |
| 80  | Tar and pitch of all kinds, except those separately designated  | per pound       | 0              | 09.2             |
| 81  | Anthracene, naphthalene, phenol (phenic acid), benzol, crude (not purified)   | per pound       | 0              | 33               |
| 82  | White resin or colophony, pine pitch, brewers' pitch  | per pound       | 0              | 68               |
| 83  | Asphalt and mineral tar:  |                 |                |                  |
|   | (1) Mineral asphalt, not ground   | per pound       | 0              | 16 <sup>½</sup>  |
|   | (2) The same, ground  | per pound       | 0              | 21 <sup>½</sup>  |
|   | (3) Mineral tar, bituminous mastic, all kinds of fusible asphalt  | per pound       | 0              | 33               |

\* And in addition 5<sup>½</sup> copeks per square vershok.

† *Note 1.*—Broken glass pays no duty; and any fragment of sheet glass of such dimensions that the largest rectangular piece that could be cut from it would measure less than 9 square vershoks (0.1917 square feet), is regarded as "broken glass." *Note 2.*—Sheet glass of any kind exceeding 5 millimetres (0.195 inches) in thickness pays duty under Section 78.

| Nos. | Goods.  |           | Rates of Duty.    |
|------|---|-----------|-------------------|
| Nos. | Goods.  |           | Roub. Cop.        |
| 84   | Naphtha, crude, black, unpurified, of all kinds   | per pound | 0 33              |
| 85   | Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphtha-ether, gasoline, ligroin, bezuzin &c. | per pound | 1 38              |
| 86   | Turpentine or oil of turpentine   | per pound | 1 14 <sup>½</sup> |
| 87   | Gums, resins, resinous substances and balsams:  |           |                   |
|      | (1) Of all kinds, u.s.m.; melted yellow amber, not manufactured; gum arabic, in any form, acacioid gum resin  | per pound | 1 08              |
|      | (2) Caoutchouc and gutta-percha, crude, also caoutchouc waste, unfit for use as a manufacture   | per pound | 1 80              |
|      | (3) Common incense, manna, asafetida, albuinen  | per pound | 3 69              |
|      | (4) Ambergris, balsams of Tola and of Peru, storax, benzoin gum, myrrh, odoriferous resins used in perfumery  | per pound | 14 10             |
|      | (5) Camphor:  |           |                   |
|      | (a) Crude   | per pound | 1 08              |
|      | (b) Purified  | per pound | 6 00              |
| 88   | India-rubber* (caoutchouc and gutta-percha), prepared and manufactured:   |           |                   |
|      | (1) Soft:   |           |                   |
|      | (a) In sheets, slabs, threads, or dissolved (u.s.m.), not in combination with other materials   | per funt  | 0 22              |
|      | (b) Manufactures (u.s.m.) in combination with other materials; rubbered cloth   | per funt  | 0 33              |
|      | (2) Hard:   |           |                   |
|      | (a) Unwrought sheets, slabs, sticks, pipes &c.  | per funt  | 0 22              |
|      | (b) Manufactures (u.s.m.) whether in combination with other materials or not  | per funt  | 0 55              |
|      | (3) Boots and shoes of caoutchouc and gutta-percha, combined or not with tissues, leather, boggles &c.  | per funt  | 0 42 <sup>½</sup> |
|      | (4) Tissues impregnated with india-rubber, for fillets of cards:  |           |                   |
|      | (a) With felt   | per funt  | 0 16 <sup>½</sup> |
|      | (b) Without felt  | per funt  | 3 33              |

#### GROUP VI.—CHEMICAL MATERIALS AND PRODUCTS.

|   |   |           |
|---|---|-----------|
| 89  | Stassfurt-salts (Abraamsalze), ground or not, chloride of potassium, sulphate of potash   | Free      |
| 90  | Natural salts of all kinds (not separately designated), not refined; brines (Kreuznach, brine &c.), including brine for herrings; mineral muds, imported in barrels, cans, tin boxes and other larger receptacles | per pound |
| 91  | Sulphur:  |           |
|   | (1) Raw, unrefined, in lumps:   |           |
|   | (a) Imported at ports of the Baltic Sea, of the Government of Archangel, or over the European land frontier   | per pound |
|   | (b) Imported at ports of the Black Sea or Sea of Azov   | per pound |
|   | (2) Refined; flowers of sulphur   | per pound |
|   | (3) Preparations serving for dipping and healing domestic animals:  |           |
|   | (a) In powder form  | per pound |
|   | (b) In liquid form  | per pound |
| <p><i>Note.</i>—The products mentioned in sub-division 3 of the present No. may be imported at the rates specified if they are enumerated in special lists prepared by the Veterinary Commission with the approval of the Customs department, provided that the consignments be duly accompanied by certificates issued by officials or institutions of the Principal Administration of Domestic Economy and Agriculture, to the effect that the products are intended for dipping or healing domestic animals.</p> |   |           |
| 92  | Antimony:   |           |
|   | (1) Crude   | per pound |
|   | (2) Metallic  | per pound |
| 93  | Boricac minerals, boricac acid and borax:   |           |
|   | (1) Boracic minerals: boracelite, boracite &c. also crude borax, not purified (borax tincal)  | per pound |
|   | (2) Boracic acid, not purified  | per pound |
|   | (3) Borax, purified, in crystals, powder or anhydrous   | per pound |
| 94  | Magnesia:   |           |
|   | (1) Native, in lumps  | per pound |
|   | (2) The same, ground  | per pound |
|   | (3) Calcined  | per pound |

\* *Note 1.*—Elastic tissues, ribbons and tapes containing india rubber threads, also non-elastic tissues, i.e., tissues impregnated with india rubber or gummol on to india rubber [except those mentioned in sub-division (4) of the present section (88)], pay (1) duty under No. 88 (according to kind, on 50% of the weight); and (2) duty on the tissue (according to the material) on 50% of the weight. *Note 2.*—Male-up articles of wearing apparel composed of tissues covered with india rubber on one or both sides, or impregnated with india rubber, or of two-fold tissues united by india rubber, also ready-made suspenders, garters, and similar articles of elastic ribbon, are assessed for duty under Section 209.

| Goods.  | Rates of<br>Duty,<br>Roub. Cop.  | Nos. | Goods.   | Rates of<br>Duty,<br>Roub. Cop.                       |
|---|--|------|--|---|
| 05. Tartar (cream of tartar), tartrate of lime:<br>(1) Tartar (cream of tartar), crude (un-<br>purified), tartrate of crude lime (un-<br>purified).....per pound<br>(2) Tartar, semi-purified (not in powder),<br>with its natural linge.....per pound  | 0 08<br>1 12½  |      | acetate of lead (sugar of lead), acetate of<br>soda, whether liquid or not; chlorate of<br>potassium; Berthollet's salts, and<br>chlorate of sodium; chloride of iron;<br>carbide of calcium; benzol and naphthal-<br>line, purified; resinous soap and salts of<br>resin acid; oxalic and lactic acids;<br>carbonic acid, in crystals or in the form<br>of transparent liquid.....per funt<br>Tartar (cream of tartar) refined.....<br>Wood spirit and acetone.....   | 3 96<br>2 25<br>5 36                                  |
| 6 Heavy spar, witherite:<br>(1) Heavy spar and witherite, native, in<br>lumps.....per pound<br>(2) The same, ground.....<br>(3) Barytes: sulphate of baryta (permanent<br>white) and carbonate of baryta, artifi-<br>cially prepared.....   | 0 06½<br>0 99<br>1 65  |      | (2) Alkaloids and their salts: Caffeine,<br>quinine, strychnine, morphine,<br>cocaine, veratrine, atropine and<br>cocaine, also salts of the same:<br>Caffeine, quinine, strychnine, also<br>salts of the same.....per funt<br>Other.....  | 2 20<br>2 20  |
| 7 Strontianite (carbonate of strontia) and cele-<br>stine (sulphate of strontia), native, in lumps<br>or in powder.....per pound<br>8 Ammoniacal preparations:<br>(1) Sal ammoniac (chloride of ammonia);<br>carbonate of ammonia and nitrate of<br>ammonia; liquid ammonia.....per pound<br>(2) Sulphate of ammonia.....   | 0 06½<br>2 43½<br>0 40   |      | (3) All toxic organic combinations, except<br>those referred to in Section 135.....per pound<br>(4) Bromides, iodides and cyanides:<br>(a) Bromides of potassium and sodium.....<br>(b) Iodides of potassium and sodium.....<br>(c) Cyanides of potassium, sodium and<br>barium.....   | 33 00<br>6 60<br>22 00<br>7 70                        |
| 9 Arsenic, metallic, white arsenic (arsenious<br>acid), orpiment and realgar.....per pound<br>10 Prussiates and chromates:<br>(1) Prussiate of potash, yellow; salts of<br>chromate of potash, soluble in water (bi-<br>chromate of potash, neutral chromate of<br>potash, neutral chromate of soda) per pound<br>(2) Prussiate of potash, red.....   | 0 90½<br>4 37½<br>6 60   |      | (d) Bromides of potassium and sodium.....<br>(e) Oxides of nickel and soluble salts<br>thereof.....per pound<br>(f) Combinations of mercury: corro-<br>sive sublimate, calomel, cumabar,<br>oxide of mercury and salts thereof.....<br>(g) Combinations of bismuth: oxide<br>of bismuth, bismutic salts of<br>gallic, tannic and other acids.....per pound<br>Basic nitrate of bismuth.....  | 11 00<br>22 00<br>22 00                               |
| 11 Alum and sulphate of alumina:<br>(1) Alum in crystals.....<br>(2) Alum calcined and alum of all kinds in<br>powder; sulphate of alumina.....per pound<br>12 Oxides (hydrous and anhydrous): of barium<br>(caustic baryta), of strontium (caustic<br>strontia), and of aluminium (hydrate of<br>alumina).....per pound<br>13 Saltpetre:<br>(1) Chilian (nitrate of soda).....<br>(2) Ordinary (nitrate of potash).....per pound<br>(3) Nitrate of lime (Norwegian saltpetre)<br>and nitrite of lime (cyanamide of calcium)<br>and nitrite of lime (cyanamide of calcium)<br>(4) Chloride of magnesium, sulphate of magnesium<br>(bitter salts), chloride of potassium, not<br>purified.....per pound<br>(2) Carbonate of calcium precipitate..... | 0 48½<br>0 57½<br>1 98<br>Free<br>1 07½<br>Free<br>0 27½<br>1 15½  |      | (h) Naphthols and sulphonates:<br>(a) Naphthols.....<br>(b) All sulphonates not separately<br>designated, except those which fall<br>under Section 135.....per pound<br>(7) Nitro and amino derivatives of the<br>aromatic series:<br>(a) Nitro-benzol and nitro-naphtha-<br>line, aniline and naphthylamine, also<br>salts thereof.....per pound<br>(b) Dimethylaniline and diethylaniline<br>and their nitro combinations: ben-<br>zidine, toluidine, parathraniline,<br>also salts of the same.....per pound<br>(8) Organic preparations for pharmaceu-<br>tical purposes:<br>(a) Acetanilide.....<br>(b) Antipyrin, salipyrin, phenacetin,<br>phenacetoline, sulphonal, solol,<br>guaiacol; carbonates of guaiacol<br>and creosote; pepsine, pepsin.....<br>(c) Santonin.....<br>(d) Sulphuric acid and salts thereof (sac-<br>charin, crystalline and the like).....  | 4 40<br>6 50<br>4 40<br>9 90<br>4 95<br>24 00<br>1 65 |
| 14 Soda (carbonate of soda) and potash<br>(carbonate of potash).....per pound<br>(2) Bicarbonate of soda and bicarbonate of<br>potash.....per pound<br>(3) Caustic soda and caustic potash:<br>(a) Unpurified.....<br>(b) Purified.....<br>(4) Neutral sulphate of soda (Glauber's<br>salts).....per pound<br>(5) Acid sulphate of soda; sulphate of soda<br>(neutral and acid), hyposulphite of soda,<br>sulphide of soda; silicates of soda and<br>potash (soluble glass).....per pound<br>15 Vinegar powder (acetate of lime, not purified)<br>per pound   | 0 99,825<br>1 63,35<br>1 63,35<br>7 26<br>0 36½<br>0 99,825<br>1 36½<br>1 27½                              |      | (e) Sulphuric acid and salts thereof (sac-<br>charin, crystalline and the like).....<br>(9) Chemical and pharmaceutical pro-<br>ducts, n.m. Chloride of ethyl is du-<br>table under this sub-division.....per pound<br>Note.—Cyanide of potassium and cyanide of<br>sodium for use in the gold mining industry of<br>Siberia and the Ural district, is admitted free of<br>duty under conditions established by the<br>Minister of Finance after consultation with<br>the Minister of Commerce and Industry.....   | 5 30<br>5 50  |
| 16 Acids* and sulphide of carbon:<br>(1) Sulphuric acid:<br>(a) Of commerce, and oil of vitriol.....<br>(b) Fuming sulphuric acid, anhydrous<br>sulphuric acid.....per pound<br>(2) Sulphide of carbon.....<br>(3) Nitric and hydrochloric acids.....<br>(4) Acetic acid.....<br>(5) Tartaric acid.....<br>(6) Benzoic, tannic, citric, phosphoric and<br>chromic acids.....per pound<br>Tannic acid (tannin).....<br>(7) Salicylic acid.....<br>(8) Gallic and pyrogallic acids.....   | 0 39,93<br>1 81½<br>1 65<br>0 79,86<br>7 26<br>9 07½<br>11 00<br>11 00<br>13 20<br>22 00                   |      | 113 Compound medicines and medicinal pre-<br>parations:—<br>(1) Compound medicines, except plas-<br>ters spread on silk or half-silk tissues,<br>ready for use, the importation of which<br>is permitted in accordance with special<br>lists, also all kinds of chemical and<br>pharmaceutical products imported in<br>the form of compounded medicines.....<br>(2) Medicinal plaster (composed of tissues<br>of silk or of half-silks saturated or colored<br>with various substances and permitted<br>to be imported in virtue of special lists<br>Note to sub-divisions 1 and 2.—The<br>lists referred to are drawn up by the<br>Medical Council of the Ministry of the<br>Interior, in concurrence with the<br>Ministry of Finance. Analyses of the<br>French pharmaceutical specialities<br>made in French laboratories acknow-<br>ledged by the Russian Government<br>are regarded as authoritative by the<br>Medical Council. Imported medicines<br>may be accompanied by a summary<br>description of their purpose and<br>method of usage..... | 24 00<br>1 65<br>5 30<br>5 50                         |
| 17 Chloride of lime, bleaching lye.....<br>18 Acids* and sulphide of carbon:<br>(1) Sulphuric acid:<br>(a) Of commerce, and oil of vitriol.....<br>(b) Fuming sulphuric acid, anhydrous<br>sulphuric acid.....per pound<br>(2) Sulphide of carbon.....<br>(3) Nitric and hydrochloric acids.....<br>(4) Acetic acid.....<br>(5) Tartaric acid.....<br>(6) Benzoic, tannic, citric, phosphoric and<br>chromic acids.....per pound<br>Tannic acid (tannin).....<br>(7) Salicylic acid.....<br>(8) Gallic and pyrogallic acids.....  | 1 36½<br>1 27½<br>0 39,93<br>1 81½<br>1 65<br>0 79,86<br>7 26<br>9 07½<br>11 00<br>11 00<br>13 20<br>22 00 |      | 113 Compound medicines and medicinal pre-<br>parations:—<br>(1) Compound medicines, except plas-<br>ters spread on silk or half-silk tissues,<br>ready for use, the importation of which<br>is permitted in accordance with special<br>lists, also all kinds of chemical and<br>pharmaceutical products imported in<br>the form of compounded medicines.....<br>(2) Medicinal plaster (composed of tissues<br>of silk or of half-silks saturated or colored<br>with various substances and permitted<br>to be imported in virtue of special lists<br>Note to sub-divisions 1 and 2.—The<br>lists referred to are drawn up by the<br>Medical Council of the Ministry of the<br>Interior, in concurrence with the<br>Ministry of Finance. Analyses of the<br>French pharmaceutical specialities<br>made in French laboratories acknow-<br>ledged by the Russian Government<br>are regarded as authoritative by the<br>Medical Council. Imported medicines<br>may be accompanied by a summary<br>description of their purpose and<br>method of usage..... | 24 00<br>1 65<br>5 30<br>5 50                         |
| 19 Coppers:<br>(1) Iron or green.....<br>(2) Blue (copper), except anhydrous cop-<br>pers, salzburg coppers (a mixture of<br>sulphate of iron and sulphate of copper),<br>zinc (or white) coppers; chloride of zinc<br>per pound<br>20 Salts and preparations containing gold,<br>platinum, or silver.....per pound<br>21 Antibrassiquine.....<br>(2) Tartar emetic, fluoride of antimony, lac-<br>tate of antimony, oxalate of antimony, also<br>double salts of the same.....per pound<br>22 Chemical** and pharmaceutical preparations<br>not separately designated in other sections of<br>the tariff:<br>(1) Iodine, bromine, chloride of barium,<br>nitrate of soda, purified boric acid, in<br>crystals, as a powder or as an anhydride;     | 0 36½<br>1 65<br>13 20<br>1 65<br>6 60   |      | 14 Phosphorus (common and red).....per pound<br>15 Ether (sulphuric, colloid, chloral, chloro-<br>form).....per pound<br>116 Opium and lactucarium.....  | 24 00<br>1 65<br>6 60                                 |
| * Note.—Salts of the acids mentioned in sub-divisions (4), (5), (6), (7) &<br>(8) of the present section (108), unless separately designated, pay a duty<br>equal to that of their respective acids, unless they should be subject to a<br>higher rate of duty, by reason of their basis.<br>** Liquid carbonic and other liquefied gases in metal cylinders are<br>limited in accordance with sub-division (1) of the present section (112),<br>at 80 per cent. of the total weight is assessed for duty according to the<br>material of which the cylinders are composed.   |  |      |  |   |



## GROUP VI.—CHEMICAL MATERIALS AND PRODUCTS—continued.

| No. | Goods.  | Rates of Duty.<br>Roub. Cop.      |
|-----|---|-----------------------------------|
| 117 | Vegetable oils and glycerine, unrefined :<br>(1) Fatty oils (olive, laurel, cottonseed &c.), except those separately designated, "oil" (boiled oil, acetic oil) per pound   | 3 10                              |
|     | (2) Castor oil and alizarine oil.....   | 4 35 <sup>2</sup>                 |
|     | (3) Cocoa-nut and palm oils.....  | 1 81 <sup>2</sup>                 |
|     | (4) <i>Rescindé</i> .....   |                                   |
|     | (5) Glycerine, unrefined.....   | 1 65                              |
| 118 | Aromatic waters without any admixture of alcohol, <i>e. g.</i> , cherry, laurel, peppermint, rose, and similar waters.....per pound   | 6 00                              |
|     | Orange blossom water.....   | 4 00                              |
| 119 | Cosmetics and aromatic substances :<br>(1) White toilet powder, rouge, hair-dyes, not containing spirit; scented pastilles for fumigating, cosmetic preparations of all kinds <i>n.s.m.</i> including all kinds of crystalline aromatic substances (weight of phials, pots, boxes and other receptacles being included).....per pound | 16 80                             |
|     | (2) (a) All kinds of perfumery and cosmetic preparations containing spirit, <i>e.g.</i> , scents, <i>essence de</i> , also pomade.....  | 36 75                             |
|     | (b) Aromatic waters containing alcohol.....per pound  | 20 40                             |
|     | (c) Pomade in vessels of 10 pounds (9 lbs) or more.....   | 15 00                             |
|     | (3) Volatile and aromatic oils, natural and artificial, prepared without any admixture of spirit.....per pound  | 16 80                             |
|     | Soap:<br>(1) Toilet, whether liquid, in cakes, or in powder.....  | 10 80                             |
|     | (2) Of all kinds, except toilet.....  | 2 70                              |
| 121 | Varnishes prepared with spirit or turpentine; resin dissolved in oil (oil varnishes) per pound  | 18 15                             |
| 122 | Sealing wax, gum lac.....   | 4 80-975                          |
| 123 | Matches, chemical, of all kinds.....  | 3 63                              |
| 124 | Tanning materials :<br>(1) All kinds of natural tanning materials, not ground down to powder.....   | 0 07 <sup>1</sup>                 |
|     | Tan bark.....   | 0 07 <sup>1</sup>                 |
|     | <i>Note</i> .—Quercitron in beams or logs, and mimosa bark (except if reduced to powder) are admitted free.   |                                   |
|     | (2) The same, reduced to powder (except sumac) [which, in any form, pays the duty under (1) of (124)].....per pound   | 0 24 <sup>1</sup>                 |
|     | (3) Tanning extracts of all kinds (except gallic extract and sumac extract) per pound   | 1 00                              |
| 125 | Dyeing substances, natural :<br>(1) Vegetable, <i>n.s.m.</i> :<br>(a) Not ground; quercitron in any form; dye-woods in logs and blocks.....per pound  | 0 09 <sup>9</sup> / <sub>10</sub> |
|     | (b) Ground to powder; dye-woods, grated or chopped up.....per pound   | 0 49 <sup>1</sup> / <sub>2</sub>  |
|     | (2) Mineral :<br>(a) Coloring earths and clays of all kinds: earths of casel (casel yellow), sienna and verona, Armada hole, red chalk, umber, mummy—even though washed, calcined or ground; dyes consisting principally of artificially prepared oxides of iron (calcatur, <i>caput mortuum</i> ) and the like.....per pound         | 0 60 <sup>1</sup> / <sub>2</sub>  |
|     | Ochre, raw or in pieces, washed or ground.....per pound   | 0 40                              |
|     | (b) Chalk, liquified or washed; chalk, ground.....  | 0 24 <sup>1</sup> / <sub>2</sub>  |
|     | Talc powder.....  | 0 16                              |
| 126 | Archil (cudbear), annatto, catechu (cutch); Dutch pink.....per pound  | 0 49 <sup>1</sup> / <sub>2</sub>  |
| 127 | Madder, ground.....   | 0 90 <sup>1</sup> / <sub>2</sub>  |
| 128 | Indigo, natural and artificial, in every form (except indigo extract and indigotin).....per pound   | 5 98-95                           |
| 129 | Cochineal and preparations thereof :<br>(1) Cochineal in any form except cochineal preparations; kermes grains.....per pound  | 1 65                              |
|     | (2) Cochineal preparations of all kinds, cochineal red.....per pound  | 1 10                              |
| 130 | Prussian blue and Parisian blue, ultramarine (natural, artificial and green); washing blue of all kinds.....per pound   | 8 00                              |
| 131 | White lead and zinc white.....  | 1 54                              |
| 132 | Red lead.....   | 1 26 <sup>1</sup> / <sub>2</sub>  |
| 133 | Colors obtained from copper (including verdigris) and from arsenic :<br>Verdigris (basic acetate of copper).....per pound   | 6 60                              |
|     | Colors derived from copper (excepting verdigris) and from arsenic.....per pound   | 6 60                              |
| 134 | Dyeing preparations :<br>(1) All kinds of dyeing extracts <i>n.s.m.</i> , also gallic and sumac extracts; preparations of madder, except those mentioned in Section 135.....per pound   | 4 12 <sup>1</sup> / <sub>2</sub>  |
|     | (2) Extracts of safflower (carthamus) and archil, in any form; extract of indigo (indigo carmine) in paste or liquid; hematine, dried.....per pound   | 3 25                              |
| 135 | Alizarin, alizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances, or combinations of the same; also mixtures and combinations of  |                                   |

| No. | Goods.  | Rates of Duty.<br>Roub. Cop. |
|-----|---|------------------------------|
|     | pigments with inorganic bases and (pigment lakes, &c.); indigotin (extract of indigo, dried).....per pound  | 28 05                        |
| 136 | Colors for miniature painting, in cakes, in powders, on shells or in bladders; Indian ink.....per pound   | 9 90                         |
|     | <i>Note</i> .—Colors for miniature painting, imported in boxes which are specially constructed to hold them, and in which they reach the consumer, are assessed for duty according to No. 215 together with the weight of the boxes.  |                              |
| 137 | Colors and coloring materials <i>n.s.m.</i> ; all kinds of colors tinged with a very small quantity of organic pigment, or ground and mixed, with water, glazy solutions, oil &c.; colors containing an admixture of drying materials, if they are not subject to a higher rate of duty; blacking.....per pound | 6 00                         |
|     | All kinds of inks, liquid or solid.....   | 4 00                         |

## GROUP VII.—ORES, METALS AND METAL WARES OF ALL KINDS.

|     |  |                                  |
|-----|--|----------------------------------|
| 138 | Metalliferous ores and minerals :<br>(1) All kinds except graphite and lead ore.....per pound  | 0 11-55                          |
|     | (2) Lead ore.....  | 0 33                             |
| 139 | Cast iron in pigs, scraps and fillings :<br>(1) All sorts not separately designated :<br>(a) Imported by sea.....per pound   | 0 45                             |
|     | (b) Imported along the Western land frontier.....per pound   | 0 52 <sup>1</sup> / <sub>2</sub> |
|     | (2) Manganese (ferro-manganese), spiegeleisen and chrome.....per pound   | 0 82 <sup>1</sup> / <sub>2</sub> |
| 140 | Manufactured iron :<br>(1) Bar and assorted iron of all kinds, except that mentioned below: ingots, pigs, puddled billets, scrap and mill bars; iron in powder.....per pound   | 0 99 <sup>1</sup> / <sub>2</sub> |
|     | (2) Iron rails, even though perforated and grooved.....per pound   | 1 18 <sup>1</sup> / <sub>2</sub> |
|     | (3) Sheet iron of all kinds having a thickness of $\frac{1}{2}$ millimetre or more; iron plates of a width exceeding 46 centimetres; assorted iron of all kinds of a width or height exceeding 46 centimetres or of a thickness or diameter of 18 centimetres (7 inches) or over; T iron, T T iron, beams, Z and other similar iron of complex shape, except angle iron which falls under sub-division (1) of the present section (140); hoop iron of a width or diameter exceeding $\frac{1}{2}$ up to 12 $\frac{1}{2}$ millimetres ( $\frac{1}{2}$ -inch to $\frac{1}{2}$ -inch), inclusive.....per pound                                    | 1 40 <sup>1</sup> / <sub>2</sub> |
|     | (4) Sheet iron, of a thickness of less than $\frac{1}{2}$ millimetre.....per pound   | 1 68 <sup>1</sup> / <sub>2</sub> |
|     | <i>Note</i> .—Iron of a width or diameter of $\frac{1}{2}$ millimetres ( $\frac{1}{2}$ -inch) or less, is assessed under sub-division (1) of Section 155.  | 1 65 <sup>1</sup> / <sub>2</sub> |
| 141 | Tin plate (tinued sheet-iron), lacquered or not, stamped with designs and crystallised (crystallised tin plate); sheet iron, painted, varnished, coated with zinc, copper, nickel or other common metals.....per pound   | 2 91 <sup>1</sup> / <sub>2</sub> |
| 142 | Steel :<br>(1) In bars, and assorted steel of all kinds, except that mentioned below; steel in billets, steel scrap.....per pound  | 0 99 <sup>1</sup> / <sub>2</sub> |
|     | (2) Steel rails, even perforated and grooved.....per pound   | 1 18 <sup>1</sup> / <sub>2</sub> |
|     | (3) Sheet steel of all kinds, of a thickness of $\frac{1}{2}$ millimetre or more; steel, in plates of a width exceeding 46 centimetres (18 inches); assorted steel of all kinds of a width or height exceeding 46 centimetres (18 inches), or of a thickness or diameter of 18 centimetres (7 inches) or more; T steel, T T steel, steel in beams, Z and other steel of complex shape, except angle steel, which falls under sub-division (1) of the present section (142); steel, in strips of a width or diameter exceeding $\frac{1}{2}$ up to 12 $\frac{1}{2}$ millimetres ( $\frac{1}{2}$ to $\frac{1}{2}$ inch), inclusive.....per pound | 1 40 <sup>1</sup> / <sub>2</sub> |
|     | (4) Sheet steel, of a thickness of less than $\frac{1}{2}$ millimetre.....per pound  | 1 68 <sup>1</sup> / <sub>2</sub> |
|     | <i>Note</i> .—Steel, of a width or diameter of $\frac{1}{2}$ millimetres ( $\frac{1}{2}$ -inch) or less, is assessed under sub-division (1) of Section 155.  | 1 65 <sup>1</sup> / <sub>2</sub> |
| 143 | Copper, aluminium, nickel, cobalt, bismuth, cadmium and other metals <i>n.s.m.</i> ; chrysocolite, tumbac, argentine (German silver), Britannia metal, and all other metal alloys, <i>n.s.m.</i> :<br>(1) In pigs, ingots, shavings, filings, scrap and powder.....per pound   | 5 50                             |

\* *Note 1*.—Sulphurous iron pyrites are admitted subject to a duty of 1-65 copeks per pound. Iron pyrites containing over 2 per cent. of copper shall pay, in addition to this duty, a duty of  $\frac{1}{2}$  copeks for each additional unit per cent. of pure copper which it contains in the pound. *Note 2*.—Copper ores as well as copper mattes and slags pay  $\frac{1}{2}$  copeks for each unit per cent. of pure copper contained in the pound.

\* Imported by sea.

† Imported over the European land frontier.

| Nos.  | Goods.    | Rates of Duty.        |      |
|---|-----------|-----------------------|------|
|   |           | Roub.                 | Cop. |
| (2) In bars, rods and sheets, even if polished, or with designs rolled or stamped on their surfaces:  |           |                       |      |
| (a) Of a thickness of $\frac{1}{2}$ millimetre or more .....  | per pound | 6 60                  |      |
| (b) Of a thickness of less than $\frac{1}{2}$ down to $\frac{1}{4}$ of a millimetre, inclusive .....  | per pound | 7 04                  |      |
| (c) Of a thickness of less than $\frac{1}{4}$ of a millimetre .....   | per pound | 7 81                  |      |
| 4 Tin: (1) In pigs, rods or scrap .....   | per pound | 0 74 $\frac{1}{2}$    |      |
| (2) In sheets, polished or not; amalgam for mirrors; sheets of lead coated with tin .....   | per pound | 1 65                  |      |
| 6 Mercury .....   | per pound | 3 96                  |      |
| 6 Lead: (1) In pigs or scrap; litharge; silver litharge; slag .....   | per pound | 0 77                  |      |
| (2) In rolls, sheets, wire or piping .....  | per pound | 1 21                  |      |
| (3) In typefounders' metal (an alloy of lead, antimony and tin) unmanufactured .....  | per pound | 0 66                  |      |
| 7 Zinc: (1) In pigs, scrap or powder, also zinc slag and zinc dust .....  | per pound | 0 82 $\frac{1}{2}$    |      |
| (2) In sheets, polished or not, also in rods .....  | per pound | 1 65                  |      |
| Note 1.—Sheets of zinc, covered with nickel or other common metal pay 30 per cent. in excess of the duty specified in sub-division (2) of the present section (147).  |           |                       |      |
| Note 2.—The duty-free admission of zinc in the form of discs with an aperture in the centre, of zinc sheets and of zinc dust, imported for use in the gold-mining industry of Siberia and the Urals, is authorised under regulations established by the Minister of Finance, after consultation with the Minister of Commerce and Industry. |           |                       |      |
| 8 Gold, silver, platinum, and manufactures thereof:   |           |                       |      |
| (1) Gold and silver in bars, or rolled in strips or sheets (except those specified under sub-division (5)) .....  | Free.     |                       |      |
| (2) Gold manufactures of every description; jewellery of gold with or without stones, pearls and the like, real or imitation .....  | per funt  | 721 $\frac{1}{2}$     |      |
| (3) (Residual).   |           |                       |      |
| (4) Silver manufactures of every description, gilt or not: silver jewellery, gilt or not, or with stones, pearls and the like, real or imitation .....  | per funt  | 9 90                  |      |
| (5) Gold or silver in thin sheets, weighing, per 100 square inches:   |           |                       |      |
| In the case of gold, 90 doli (0.13 oz. troy) or less:   |           |                       |      |
| In the case of silver, 48 doli (0.663 oz. troy) or less:  |           |                       |      |
| (including in both cases the weight of the immediate packing) .....   | per funt  | 8 25                  |      |
| (6) Tissues or braids (plaited or woven) of gold or silver or brass-foli; gold or silver wire or thread .....   | per funt  | 11 84                 |      |
| (7) Tinsel wire or thread, tinsel, spangles and similar ornaments .....   | per funt  | 3 30                  |      |
| (8) Platinum in strips, wire or sheets, and in manufactures of any kind .....   | per funt  | 33 00                 |      |
| 9 Manufactures of copper, of copper alloys, or of other metals or metal alloys enumerated in Section 143:   |           |                       |      |
| (1) Burners of lamps, imported either separately or in combination with the reservoirs, if the latter be not subject to a higher rate of duty .....   | per pound | 15 07 $\frac{1}{2}$   |      |
| (2) Articles not ornamented in relief per engraved, and stamped articles, even though in combination with wood, iron, tinplate, leather, or other common materials:   |           |                       |      |
| (a) Weighing over 5 funts (4 $\frac{1}{2}$ lbs.) each .....   | per pound | 9 90*                 |      |
| (b) Weighing 5 funts (4 $\frac{1}{2}$ lbs.) or less .....   | per pound | 15 07 $\frac{1}{2}$ * |      |
| (3) Articles ornamented in relief or engraved (except stamped articles), finished or unfinished, and whether put together or in parts; also ornaments, caryatides, medallions, busts, statues .....   | per pound | 27 83*                |      |
| (4) The articles enumerated in sub-divisions (1), (2) and (3) of the present section  |           | 33 39 $\frac{1}{2}$ * |      |

\* Sheets of tin, or sheets of lead covered with tin, painted or coated with colored varnish, pay the duty set forth under sub-division (2) of the present section (144), together with an additional 50 per cent.

† The terms "tinsel wire" or "tinsel thread" shall be deemed to apply to wire composed of non-precious metal, and of which not less than 1.50 per cent. in length go to the kilogramme (2.204 lbs.), the same being covered with gold or silver in a quantity not exceeding 2 per cent. of the total weight of the metal.

\* Imported by sea.

† Imported over the European land frontier.

‡ In determining the duty on articles imported in separate parts (i.e., taken to pieces), the limit of weight applies to each of the separate parts.

| Nos.   | Goods.    | Rates of Duty.        |      |
|--|-----------|-----------------------|------|
|  |           | Roub.                 | Cop. |
| (149); also articles (except those separately designated) of non-precious metal—when gilt, silvered, or in combination with costly materials, except the articles which fall under Section 215:                                      |           |                       |      |
| (a) Weighing more than 1 funt (0.902 lb.) each, also (irrespective of weight) gilt or silvered metal in sheets or wire (except those falling under Section 148), or in the form of powder ..   | per funt  | 1 21*                 |      |
| (b) Weighing 1 funt (0.902 lb.) each or less .....   | per funt  | 1 45*                 |      |
| 150 Cast-iron wares:   |           |                       |      |
| (1) Iron castings in the rough .....   | per pound | 1 43 $\frac{1}{2}$ *  |      |
| (2) Cast-iron hollow ware, enamelled .....   | per pound | 1 65*                 |      |
| (3) Cast-iron wares, wrought, turned, polished, ground, painted, bronzed, tinned, varnished, enamelled (except hollow wares), coated with zinc or other common metals, even with parts composed of wood, copper, or its alloys ..... | per pound | 5 11 $\frac{1}{2}$ *  |      |
| Note.—Articles of malleable cast iron are admitted as iron and steel manufactures.   |           |                       |      |
| 151 Iron and steel manufactures, forged, stamped, moulded (not filed), or filed on the sides and edges, but not otherwise wrought, u.s.m.: forged nails .....  | per pound | 2 80 $\frac{1}{2}$ *  |      |
| 152 Iron and steel boltermakers' work; pipes and their connecting parts, of iron or steel:   |           |                       |      |
| (1) Boltermakers' wares, such as boilers, reservoirs, tanks, boxes, sections of bridges, also all kinds of manufactures of sheet iron or steel not separately designated ..  | per pound | 3 36 $\frac{1}{2}$ *  |      |
| Steam boilers and similar apparatus .....  | per pound | 3 36 $\frac{1}{2}$ *  |      |
| (2) Pipes of all kinds, even with sockets screwed on, or with flanges; also connecting parts of pipes in a wrought or unwrought condition:   |           |                       |      |
| (a) Exceeding 5 funts (4 $\frac{1}{2}$ lbs.) in weight each .....  | per pound | 2 80 $\frac{1}{2}$ *  |      |
| (b) Weighing 5 funts (4 $\frac{1}{2}$ lbs.) or less each .....   | per pound | 4 43 $\frac{1}{2}$ *  |      |
| 153 Iron and steel manufactures, u.s.m., wrought, turned, polished, ground, bronzed, or otherwise elaborated, with or without parts composed of wood, or of copper or alloys thereof:  |           |                       |      |
| (1) All kinds except those mentioned in sub-division (2) .....   | per pound | 5 11 $\frac{1}{2}$ *  |      |
| (2) Padlocks and mortice locks (except of copper), also screws (for wood) .....  | per pound | 7 80                  |      |
| 154 Tin-plate manufactures:  |           |                       |      |
| (1) Of all kinds, also sheet iron manufactures coated with varnish, enamel, zinc, or other common metals, or painted (except those coming under sub-division (2) of the present section (154)) ..                                    | per pound | 5 50*                 |      |
| (2) The same manufactures, gilt, painted pictorially, or otherwise embellished ..  | per pound | 6 60*                 |      |
| 155 Wires: (1) Of iron or steel:   |           |                       |      |
| (a) Of a width or diameter of from $\frac{1}{4}$ millimetres down to 1 millimetre inclusive .....  | per pound | 1 94*                 |      |
| (b) Less than 1 millimetre down to 0.5 of a millimetre inclusive in thickness ..   | per pound | 2 37 $\frac{1}{2}$ *  |      |
| (c) Less than 0.5 of a millimetre down to 0.3 of a millimetre in thickness, inclusive ..   | per pound | 2 53*                 |      |
| (d) Less than 0.3 of a millimetre in thickness .....   | per pound | 3 63 $\frac{1}{2}$ *  |      |
| (2) Of copper or copper alloys, or of any of the metals or metal alloys specified in Section 143:  |           |                       |      |
| (a) Of a width or diameter from 12.5 millimetres down to 0.5 of a millimetre, inclusive .....  | per pound | 8 04 $\frac{1}{2}$ *  |      |
| (b) Less than 0.5 of a millimetre down to 0.2 of a millimetre inclusive ..   | per pound | 9 70 $\frac{1}{2}$ *  |      |
| (c) Less than 0.2 of a millimetre in thickness .....   | per pound | 11 36 $\frac{1}{2}$ * |      |
| (d) Less than 0.2 of a millimetre in thickness .....   | per pound | 13 66 $\frac{1}{2}$ * |      |
| 156 Wire manufactures:   |           |                       |      |
| (1) Of iron and steel:   |           |                       |      |
| (a) All except those separately designated ..  | per pound | 6 60*                 |      |
| (b) Wire nails, machine-made nails, horse-shoe nails, rivets, pins and pegs for pianos; nails of malleable cast iron; barbed wire for fences .....   | per pound | 7 92*                 |      |
| (c) All wire coated with tin, zinc or other common metal, pays 50 per cent. additional to the duty for which it is liable according to the category under which it falls in the classification adopted in the present section (156). |           |                       |      |

\* Imported by sea.

† Imported over the European land frontier.

‡ Pipes and connecting parts thereof, if enamelled, painted, asphalted, or coated with common metals, pay the duties specified under the corresponding paragraphs of sub-division (2) of the present section (152), with an additional 10 per cent.

§ All wire coated with tin, zinc or other common metal, pays 50 per cent. additional to the duty for which it is liable according to the category under which it falls in the classification adopted in the present section (156).

GROUP VII.—ORES, METALS AND METAL WARES OF ALL KINDS—*con.*

| No. | Goods.  | Rates of Duty.<br>Roubl. Cop. |
|-----|---|-------------------------------|
|     | (c) Iron and steel wire (even though coated with tin or zinc) covered with fibrous materials or gutta-percha, wire cables and hawsers of iron or steel:   |                               |
|     | a Not containing wire of less than 1 millimetre in thickness, per pound   | 6 16*                         |
|     | b Containing wire of less than 1 millimetre in thickness, per pound   | 7 39†                         |
|     | c Containing wire of less than 1 millimetre in thickness, per pound   | 7 70†                         |
|     | (d) Cards and fillets of cards:   |                               |
|     | a Of all kinds, except those specified below, per pound   | 7 26*                         |
|     | b Prepared on tissues impregnated with rubber, without felt, per pound  | 8 71†                         |
|     | c Prepared on tissues impregnated with rubber, without felt, per pound  | 10 45†                        |
|     | (2) Of copper, of copper alloys, or of any of the metals or metal alloys enumerated in Section 143:   | 12 54†                        |
|     | (a) All except those separately designated, per pound   | 12 37‡                        |
|     | (b) Wire tissues prepared from wire having a diameter of:   | 14 86†                        |
|     | a From 1 to 0·2 of a millimetre inclusive, per pound  | 17 82*                        |
|     | b Of a diameter of less than 0·2 of a millimetre, per pound   | 21 38†                        |
|     | (c) Wire (even in the form of a bunch or cable) covered with fibrous materials, gutta-percha, caoutchouc, or other common materials, the diameter of the separate wires being:  | 19 47*                        |
|     | a 0·2 of a millimetre or more, per pound  | 23 36‡                        |
|     | b Less than 0·2 of a millimetre, per pound  | 23 30†                        |
|     | (8) Electrical cables of all kinds, ..  | 8 81‡                         |
|     | Note.—The inhabitants of the coastal region of the Government of Archangel have the right to import fish hooks into this region from abroad free of Customs duty.   |                               |
| 157 | Needles:  |                               |
|     | (1) Sewing needles, and all kinds of needles except those mentioned below, per fount  | 1 54*                         |
|     | (2) Needles for sewing machines, ..   | 1 84†                         |
|     | (3) Sailmakers' and saddlers' and harness makers' needles, packing needles, bodkins, knitting and embroidery needles, and hooks of all kinds; knitting needles and tambour or knitting hooks, even though fitted with handles of common material, per fount   | 2 20*                         |
|     | (4) .. .. .   | 2 64†                         |
|     | Note.—The articles enumerated in the present number (157), if in a half-finished condition, pay the same duty as if they were finished.   |                               |
| 158 | Cutlery wares, with the exception of those which fall under other sections of the Tariff, and with the exception of knives for machines:  |                               |
|     | (1) Cutlery of any kind and for any purpose, in quantities of common materials, prepared from malleable cast iron, wrought iron, steel, copper, copper alloys or other metals or metal alloys enumerated in Section 143, also scissors or pinners provided with even or with notched edges; knife blades, and forks without handles, finished or not, .. .. . | 28 80                         |
|     | (2) The same articles, gilt or silvered, or with settings which are gilt, silvered, or silver-plated, or of tortoise shell, mother-of-pearl, ivory, or fossil ivory, or when any of these materials (gold and silver) excepted are present, by way of ornaments in settings of common materials, per pound  | 72 00                         |
|     | Note.—Articles of cutlery in settings of precious metal pay duty under the respective sub-divisions of No. 148.   |                               |
|     | (3) Shears for sheep shearing, .. per pound   | 5 25*                         |
|     | (4) .. .. .   | 9 90†                         |
| 159 | Side arms, sword blades and all other kinds of blades; portable fire-arms, except those of which the importation is prohibited; all kinds of accessories for fire-arms; cartridge cases, cartridges and percussion caps, whether loaded or not, .. .. .   | 47 52*                        |
|     | (1) .. .. .   | 57 02†                        |
|     | Note.—Fire-arms, ironed boxes or cases, with their appurtenances, pay duty on the weight of the arms, receptacles and appurtenances together.   |                               |
| 160 | (1) Scythes, bills and sickles, .. per pound  | 3 30*                         |
|     | (2) Straw-choppers, shovels, spades, forks, rakes, hoes, picks, spades and mattocks, ..   | 3 96†                         |
|     | (3) .. .. .   | 2 31*                         |
|     | (4) .. .. .   | 2 77†                         |
| 161 | Hand-tools for use in trades, crafts, arts and industries:  |                               |
|     | (1) Files and rasps, also screw-stocks, screw-taps and screw-drills, .. per pound   | 3 02*                         |
|     | (2) .. .. .   | 3 63†                         |

| No. | Goods.  | Rates of Duty.<br>Roubl. Cop. |
|-----|---|-------------------------------|
|     | File blades, not cut, .. .. . per pound   | 3 02*                         |
|     | (2) Hand-tools of all kinds, except those mentioned in sub-division (1), also with the exception of those under Section 158, even though with parts composed of other common materials, .. .. . per pound             | 2 31*                         |
| 162 | Printing compositors' and printing trade accessories:   | 3 63†                         |
|     | (1) Type and matrices of all kinds, per pound   | 9 90                          |
|     | (2) Matrix punches; brass lines, stereotype plates, blocks, casts, &c., and all kinds of appurtenances for printing other than those mentioned in sub-divisions (1) or (3) of the present section (162), .. per pound | 27 83                         |
|     | (3) Lithographic stones, with drawings thereon, .. .. . per pound   | 3 30                          |
| 163 | Manufactures of tin, of zinc, or alloys thereof, except the articles under 215:   |                               |
|     | (1) Neither polished nor painted, per pound   | 2 14*                         |
|     | (2) Polished, varnished and embellished with paint and bronze powder, .. per pound  | 2 57†                         |
|     | (3) The same articles, coated with copper, copper alloys or other common metals, per pound  | 5 14*                         |
|     | (4) .. .. .   | 6 53†                         |
|     | (5) The same articles, coated with copper, copper alloys or other common metals, per pound  | 9 90*                         |
|     | (6) .. .. .   | 11 84†                        |
| 164 | Manufactures of lead and of typefounders' metal, except those separately designated (Sections 146 and 162); shot, .. per pound  | 2 31                          |
| 165 | Tinseil, white and yellow, in books (the weight on which duty is assessed being inclusive of that of the books); foil of all sorts, except gilt or silvered (sub-division (4) of Section 149), .. .. . per fount      | 0 33*                         |
|     | Tin foil weighing 1 pound or less per 25 square inches, .. .. . per pound   | 0 39†                         |
| 166 | Bronze powder made from non-precious metals, .. .. . per pound  | 0 39†                         |
| 167 | Machine and apparatus, complete or incomplete, fitted together or in parts:   | 6 60†                         |
|     | (1) Of cast iron, wrought iron, or steel, with or without parts composed of other materials, even in combination with copper  |                               |

\* Imported by sea. † Imported over the European land frontier.

† Note 1.—Lists of spare parts, showing the number thereof for each machine, apparatus or implement, are issued by the Minister of Commerce and Industry in concurrence with the Minister of Finance in the case of machines and apparatus mentioned in sub-division (1), classes (a), (b) and (c); by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, so far as concerns the machines and implements enumerated in sub-divisions (4), (5) and (6), and shall be published for the information of all concerned. The same procedure shall be followed in respect of any amplifications or amendments of the said lists. Note 2.—Machines and apparatus not separately designated which are composed of common materials other than those specified in the present section (167), and into the composition of which cast iron, wrought iron, or steel either do not enter at all or are only present as means of consolidating separate parts of the machines, as for example, bolts, tie-beams &c., are assessed for duty under the sections of the Tariff which deal with those materials respectively. Should cast iron, wrought iron, or steel enter into the composition of the aforesaid machines or apparatus otherwise than as parts intended for their consolidation, then such machines or apparatus shall be assessed for duty under sub-division (1) of the present section (167). Note 3.—(No longer in force).

Note 4.—(No longer in force). Note 5.—Exemption from duty is granted in favour of all implements and apparatus for destroying animals noxious to agriculture, as set out in the list prepared by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture. Note 6.—The following parts of agricultural machines and apparatus, imported together with the machines or apparatus, or separately, are exempt from Customs duties, in accordance with regulations to be established by the Minister for Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, viz.—(1) Tempered steel cut to size in the shape of mould-boards for ploughs. (2) Steel teeth for horse rakes. (3) Steel discs, solid or sectional, for cultivators, ploughs and seed drills (ready for use). (4) Steel clips for fingers, sections and complete knives for reaping machines. (5) Seed-conducting tubes for row drills. (6) Binding apparatus for reaping and self-binding machines and parts thereof. (7) Ribbed beaters for drums of threshing machines, finished or unfinished, also shaped steel bars for such beaters. (8) Canvases for reaping and self-binding machines. The immediately foregoing list of parts of machines and apparatus admitted free of duty may be completed by the Minister of Commerce and Industry in concurrence with the Minister of Finance and the Director-General of Agriculture, by the addition of other non-listed parts of agricultural machines and apparatus specified in sub-division (6) of this No. (167), and also by parts of portable engines mentioned in sub-division (5) of this No. (167).

General Note.—Exemption from duty is granted, under regulations to be established by the Minister of Commerce and Industry in concurrence with the Minister of Finance, to machines, apparatus, and parts thereof intended for the manufacture of agricultural portable engines, of complicated steam threshers, of reaping and sheaf-binding machines and of reaping machines with automatic ejectors, designated in sub-division (6) of Tariff No. 167.

Exemption from duty is also granted for ten years from January 1st, 1914, 1917, for the Siberian and Ural gold mining industry to dredges and excavators and spare parts, whether imported together with the machines or separately, and appurtenances and apparatus for crushing gold ores, and for extracting gold by chemical processes, appurtenances for prospecting dredging areas, and spare parts, whether imported with them or separately, according to regulations drawn up by the Minister of Finance in concurrence with the Minister of Commerce.

\* Imported by sea. † Imported over the European land frontier.

‡ Wire of all kinds, and also all manufactures of wire covered with silk, whether such silk be mixed with other fibrous substances or not, pay the respective duties specified in the present section (156) increased by 50 per cent.



| No.  | Goods.   | Rates of Duty.<br>Roub. Cop. |
|------|--|------------------------------|
|      | to an extent not exceeding 25 per cent. of the total weight of the machine :   |                              |
| (a)  | All kinds, n.s.m. .... per pound   | ( 2 80½<br>3 36½             |
| (b)  | Gas and petrol motors, steam engines, portable engines, except those mentioned in sub-division (5) of the present section (167); locomotives, locomotive steam wagons; steam trilles and electro-motor wagons; printing and lithographic machines; paper making machines; wood working machines, except frame saws, which are assessed under sub-division (1) (a) of the present section (167); pumps and portable fire-engines; compressors and ice-making and refrigerating machines. .... per pound   | ( 4 01½<br>4 81½             |
| (c)  | Machines for the working of metals, except rolling machines and steam hammers, which pay under (1) (a); steam fire-engines; water meters, gas meters; typewriting machines. .... per pound   | ( 5 11½<br>6 13½<br>5 11½    |
|      | Sewing machines. .... "  | ( 6 13½                      |
| (2)  | All kinds of machines of copper or its alloys, or of which copper &c. exceeds 25 per cent. of total weight. .... per pound   | ( 9 90½<br>11 88½            |
| (3)  | Dynamo-electrical machines and electro-motors of all kinds; electrical transformers. .... per pound  | ( 9 35½<br>11 22½            |
| (4)  | Agricultural machines and implements, without steam motors, n.s.m.; also models thereof. .... per pound  | ( 1 15½<br>1 58½             |
| (5)  | Portable engines connected with complex threshing machines and steam ploughs. .... per pound   | ( 0 82½<br>0 99½             |
| (6)  | Pressing and sheet-binding machines; rapping machines with automatic motors; steam ploughs, complicated clover threshing machines with two drums, complicated steam threshers with beater drums in which the length of the beaters is not less than 4 ft. 3 in., and with spike drums having a length of not less than 40 inches; hay-stacking machines; raking machines (horse drawn); machines for sorting grass seed; sorting machines with spiral wire cylinders; potato sorting machines; machines for scattering powdered fertilisers; pulverisers, bellows and injectors for vines and trees; grape crushing machines; continuous wine pressing machines; centrifugal cream separators and parts thereof; all kinds of newly-invented or perfected agricultural machines and implements ordered by experimenting stations and museums. .... | Free.                        |
| (7)  | Parts of machines and apparatus imported separately from the machines or apparatus to which they pertain, n.s.m. :   |                              |
| (a)  | Composed of copper or alloys of copper, or in the composition of which copper or any alloy of copper is present to an extent exceeding 25 per cent. of the total weight of each separate part. .... per pound  | ( 9 90½<br>11 88½            |
| (b)  | Composed of cast iron, wrought iron, or steel, even though with parts consisting of other materials, or with a combination of copper, not exceeding 25 per cent. of the weight of each separate part. .... per pound   | ( 5 11½<br>6 13½             |
| (8)  | Spare parts of machines or apparatus, except those separately designated, imported together with such machines or apparatus, composed of copper or copper alloys, or in the composition of which copper or any alloy thereof is present in a proportion exceeding 25 per cent. of each separate part. .... per pound   | ( 9 90½<br>11 88½            |
| (9)  | Spare parts of machines or apparatus, imported together with such machines or apparatus, composed of cast iron, wrought iron, or steel, even though with a combination of copper not exceeding 25 per cent. of the weight of each separate part :  |                              |
| (a)  | Imported with any of the machines enumerated in sub-division (1) (a) of the present section (167). .... per pound  | ( 2 80½<br>3 36½             |
| (b)  | Imported with any of the machines enumerated in sub-division (1) (b) of the present section (167). .... per pound  | ( 4 01½<br>4 81½             |
| (c)  | Imported with any of the machines enumerated in sub-division (1) (c) of the present section (167). .... per pound  | ( 5 11½<br>6 13½             |
| (10) | Parts of dynamo-electrical machines and transformers, imported separately from the machines or apparatus to which they pertain, n.s.m. :   |                              |
| (a)  | Coils. .... per pound  | ( 19 47½<br>23 36½           |
| (b)  | Armatures and commutators. .... "  | ( 11 02½<br>16 53½           |

\* Imported by sea.

† Imported over the European land frontier.

| No.  | Goods.   | Rates of Duty.<br>Roub. Cop. |
|------|--|------------------------------|
| (c)  | Frames with parts (other than brasses) of copper. .... per pound   | ( 9 90½<br>11 22½            |
| (11) | Spare parts of agricultural machines and implements, imported together with such machines and implements :   |                              |
| (a)  | For any of the machines enumerated in sub-division 6 of the present No. (167). ....  | Free.                        |
| (b)  | For all other agricultural machines and apparatus. .... per pound  | ( 0 82½<br>0 99½             |
| 168  | Weighing scales and their accessories; parts of weighing scales, except of copper or of alloys of copper :   |                              |
| (1)  | For the first 3 pounds (108 lbs.) weight per article; weights. .... per pound  | ( 6 60½<br>7 93½             |
| (2)  | For each pound (36 lbs.) of weight per article in excess of 3 pounds. .... per pound   | ( 2 80½<br>3 36½             |
|      | Note.—Scales for apothecaries and laboratories, and the weights pertaining thereto, composed of non-precious metals, are assessed under Section 169, sub-division (1).   |                              |
| 169  | Physical, astronomical, mathematical and similar instruments and apparatus, also electro-technical accessories :   |                              |
| (1)  | Astronomical, optical (except those mentioned in Section 170), physical, chemical and mathematical, geodetical and drawing instruments, and apparatus; instruments &c. for medical purposes; manometers, vacuumeters, indicators and calculators (except those mentioned in sub-division (2) of the present section (169)); magic lanterns and other lanterns for picture-projection, photographic apparatus, geographical globes, glasses for spectacles and for opera glasses, binoculars, glasses, magnifying and all kinds of optical glasses; electrical switches and cut-outs, caps for electrical incandescent lamps, rheostats and commutators of all kinds, fitted together or in parts; telegraphic and telephonic apparatus; electrical and pneumatic bells and accessories for electrical signalling. .... per pound | 13 20                        |
| (2)  | Electro-technical measuring appliances (amperometers, wattmeters, voltmeters and calculators). .... per pound  | 16 50                        |
|      | Note.—The rates of duty specified in sub-divisions (1) and (2) of the present section (169) are also applicable to the apparatus mentioned in the said sub-divisions.  |                              |
|      | Electrical incandescent lamps :  |                              |
| (3)  | With carbon filaments, even if covered with metal :  |                              |
| (a)  | Mounted. .... per pound  | 33 00                        |
| (b)  | Without mounting. ....   | 66 00                        |
| (4)  | With metallic filaments :  |                              |
| (a)  | Mounted. ....  | 71 50                        |
| (b)  | Without mounting. ....   | 99 00                        |
| 170  | Spectacles, eye-glasses, opera glasses and binoculars set in common materials; settings of the same without glasses. .... per pound  | 24 00                        |
| 171  | Clock and watch movements imported without, or separately from, the cases :  |                              |
| (a)  | Watch movements. .... each   | 1 95                         |
| (b)  | Clock movements for wall, table, mantelpiece, or carriage clocks, except those mentioned below under (c). .... each  | 1 95                         |
|      | And, in addition, 1 rouble 50 copeks per unit.   |                              |

\* Imported by sea.

† Imported over the European land frontier.

1. Note 1.—Vessels for use in laboratories, in medicine, or in pharmacy, composed of clay, sandstone, glass, porcelain or the like, pay duty according to the sections of the tariff applicable to those materials respectively. Note 2.—Similarly, spare parts of electric cells, batteries and other appliances, which wear out by use and require to be replaced by new ones, such as zinc, copper and other plates for cells, carbons for the same and for lamps, lanterns &c., pay duty according to the respective sections of the Tariff.

\* Spectacles, eye-glasses, opera glasses and binoculars, in settings of gold, silver, or platinum, pay duty according to Section 143, but if the settings are of mother-of-pearl, tortoiseshell, ivory or other costly materials enamelled, gilt or silvered, they pay under sub-division (1) of Section 215.

General Note to Sections 169 and 170.—The instruments enumerated in these sections pay duty on a weight which includes that of the boxes, cases &c. which contain them, and which are specially adapted for their purpose.

§ Note 1.—A "movement" of a timepiece shall be deemed to be such a combination of the various parts of the timepiece as shall consist of the protecting plates with all or part of the works, which, if fitted thereto, shall not be deemed to be "movement." Note 2.—Wall clocks, table clocks, mantelpiece clocks and carriage clocks, provided with movements which are inseparable from the cases without the aid of tools, pay duty according to the material of the cases, and, in addition, a duty of 7 roubles 41 copeks each for movements enumerated in sub-division (1) (b), and of 78 copeks each for movements enumerated in sub-division (1) (c). Note 3.—Cases imported separately from the movements, or with movements which can be separated from the cases without the aid of tools, pay duty according to the materials of which such cases are composed.

| Nos. | GROUP VII.—ORES, METALS & C.—con.<br>Goods.  | Rates of<br>Duty. |      |
|------|--|-------------------|------|
|      |  | Roub.             | Cop. |
|      | (c) Clock movements for wooden clocks with copper or wooden wheels (clocks in which the framework of the movement is of wood, and in which the motion is derived from weights) ..... each  | 0 68              |      |
| (2)  | Watches with gold cases, even though embellished with precious stones ..... each   | 8 19              |      |
| (3)  | Watches, other than of gold:   |                   |      |
|      | (a) In cases of silver, even though gilt, or with gilt parts or embellishments, also in cases of other materials, gilt or silvered, or with gilt or silvered embellishments ..... each   | 2 93              |      |
|      | (b) In cases of any kind other than those mentioned above ..... each   | 2 08              |      |
| (4)  | Tower clocks ..... "   | 48 75             |      |
| (5)  | Parts of watch and clock movements:  |                   |      |
|      | (a) Distinct parts, viz., separate wheels, axles, &c. .... per funt  | 1 50              |      |
|      | (b) Combinations of distinct parts, also distinct parts placed in the same internal receptacle with combinations of distinct parts ..... per funt  | 3 25              |      |
| 172  | Musical instruments: (1) Organs & organs, non-transportable, of all kinds each   | 217 80            |      |
|      | (2) Upright pianos ..... "   | 132 00            |      |
|      | (3) Transportable organs, harmoniums, barrel organs and harps ..... each   | 24 75             |      |
|      | (4) Musical instruments of all kinds not separately designated, accessories of musical instruments, which admit of being imported separately, e.g., bows, strings of catgut or silk (metal strings are assessed under Section 155), key-boards, rods for opening check-valves of organs [pegs for pianos are assessed under Section 156, sub-division (1) (4)], metronomes, tuning forks, mouth-pieces and the like ..... per funt | 0 33              |      |
| 173  | Chicles (not for railled tracks):  |                   |      |
|      | (1) For conveyance of passengers:  |                   |      |
|      | (a) Large, e.g., coaches, four-seated calèches, landaus, diligences and omnibuses ..... each   | 360 00            |      |
|      | (b) Light, e.g., two-seated calèches, jaunting-cars, phaetons, cabriolets, cabs, droshkies and town sleighs ..... each   | 240 00            |      |
|      | (2) Lorries, vans and carts ..... "  | 112 50            |      |
|      | (3) Cycles:  |                   |      |
|      | (a) Of two wheels (bicycles) ..... "   | 45 00             |      |
|      | (b) Of three wheels (tricycles) ..... "  | 90 00             |      |
|      | (c) Of four wheels ..... "   | 240 00            |      |
|      | (4) Common peasants' carts and similar vehicles or sleighs for the conveyance of freight or passengers; perambulators, bath chairs for invalids ..... each   | 33 00             |      |
|      | (5) Separate parts of vehicles, except cycles: (a) Bodies, seats, lamps and other accessories, except axles and springs ..... per pound  | 22 50             |      |
|      | (b) Axles of vehicles, fitted with caps, capable of being hermetically closed, for containing a lubricant ..... per pound  | 8 00              |      |
|      | (c) Parts of cycles, of all kinds ..... "  | 80 00             |      |
|      | (7) Automobiles with 4 places or more, each  | 220 00            |      |
|      | " " " " with less than 4 places each   | 140 00            |      |
|      | Platforms and frames for automobiles ..... each  | 70 00             |      |
|      | Motor cycles with 2 wheels ..... "   | 20 70             |      |
|      | " " " " 3 wheels ..... "   | 70 00             |      |
|      | " " " " 4 wheels ..... "   | 140 00            |      |
| 174  | Railway cars:  |                   |      |
|      | (1) Trolleys and coal trucks ..... per axle  | 264 00            |      |
|      | (2) Goods and tank wagons ..... "  | 396 00            |      |
|      | Passenger carriages:   |                   |      |
|      | (3) Third class, also luggage and postal vans ..... per axle   | 495 00            |      |
|      | (4) Third and second class composite carriages ..... per axle  | 544 00            |      |
|      | (5) Second class carriages ..... "   | 585 75            |      |
|      | (6) First and second class composite carriages ..... per axle  | 676 50            |      |
|      | (7) First class carriages ..... "  | 767 25            |      |
|      | Tramcars (large drawn):  |                   |      |
|      | (8) Two-horse cars ..... each  | 561 00            |      |
|      | (9) One-horse cars ..... "   | 412 50            |      |
| 175  | Sea-going and river vessels, entire, with or without complete rigging: §   |                   |      |
|      | (1) Iron sea-going vessels:  |                   |      |
|      | (a) For first 10 tons, per ton gross capacity  | 62 70             |      |

| Nos. | Goods.  | Rates of<br>Duty. |      |
|------|---|-------------------|------|
|      |   | Roub.             | Cop. |
|      | (b) For tonnage over 100 up to 1500 ..... per ton gross capacity  | 33 00             |      |
|      | (c) For tonnage over 1500 ..... per ton gross capacity  | 16 00             |      |
| (2)  | Iron vessels intended for the navigation of rivers and lakes or of the Caspian Sea, also steam tugs, barges or floating cranes intended for work in seaports: |                   |      |
|      | (a) Vessels not propelled by steam ..... per ton gross capacity   | 33 00             |      |
|      | (b) Propelled by steam ..... square foot of heating surface of boilers  | 4 95              |      |
| (3)  | Wooden vessels for river or sea navigation:   |                   |      |
|      | (a) Not propelled by steam, per ton gross capacity  | 13 20             |      |
|      | (b) Propelled by steam ..... square foot of heating surface of boilers  | 4 95              |      |

GROUP VIII.—PAPER, PAPER WARES, AND  
TYPOGRAPHICAL PRODUCTS.

|     |  |      |  |
|-----|--|------|--|
| 176 | Rags and paper pulp: (1) Rags:   |      |  |
|     | (a) Of all kinds, except of wool ..... per pound   | 5 25 |  |
|     | <i>Note.</i> —For the manufacture of paper they are admitted free of duty.   |      |  |
|     | (b) Woolen rags, also cuttings from woolen tissues, not being samples (Section 218), having a length of not more than 1 arshin (28 inches), and a width of not more than 1 vershok (1½ inches) ..... per pound   | 8 95 |  |
|     | <i>Note.</i> —If, on inspection of woolen rags or cuttings, any package shall be found to contain cuttings or lists exceeding the dimensions specified in sub-division 1b, then the whole shipment shall pay duty according to No. 198.  |      |  |
|     | (2) Paper pulp prepared by a mechanical process (wood pulp):   |      |  |
|     | (a) Dry, containing less than 50 per cent. of water ..... per pound  | 0 25 |  |
|     | (b) Moist, containing 50 per cent., or more, of water ..... per pound  | 0 18 |  |
|     | (3) Paper clippings and waste ..... "  | 0 35 |  |
|     | <i>Note.</i> —Wood pulp imported in the form of cardboard or sheets, also waste sheets, shall be admitted according to the present section (176) only on the condition of their being chopped up fine or extensively perforated.   |      |  |
|     | (4) Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat &c.):   |      |  |
|     | (a) Dry, containing less than 50 per cent. of water ..... per pound  | 0 60 |  |
|     | (b) Moist, containing 50 per cent., or more, of water ..... per pound  | 0 30 |  |
| 177 | Paper wares: (1) Cardboard, papier mâché, and carton-pierre:   |      |  |
|     | (a) Of wood pulp, not colored, in sheets ..... per pound   | 0 66 |  |
|     | (b) Of wood pulp colored in the paste; of rags or straw, or any other kind of cardboard, except that specially designated, in sheets, or cut into strips or cards, whether colored in the paste or not; tarred cardboard for roofing; cardboard or paper coated or impregnated with resin, antiseptics, insect destroyers, saltpetre, or sulphur; cards for Jacquard looms, not stained; paper mâché and carton-pierre, not manufactured ..... per pound | 1 10 |  |
|     | (c) Cardboard of all kinds mentioned in sub-divisions (a) and (b), in rolls ..... per pound  | 1 32 |  |
|     | (d) Bristol board, weighing more than 650 grammes per square metre (more than 1½ lbs. per square yard); card-board, glazed or polished, also colored otherwise than in the paste, in rolls or sheets; cards for Jacquard looms, made of satined card-board; cardboard bobbins for winding yarn; manufactures of cardboard, papier mâché, and carton-pierre, except those separately designated, furnished not ..... per pound                            | 6 60 |  |
|     | (e) Bristol board, weighing 650 grammes or less per square metre (1½ lbs. or less per square yard), also Bristol cardboards of all kinds, with water marks, impressed designs or patterns, or cut into strips or cards ..... per pound   | 8 80 |  |

† The weight on which duty is assessed in the case of musical instruments includes that of the boxes or cases specially constructed to hold them.

\* *Note.*—Vehicles with finished upholstery (i.e., not merely roughly upholstered) pay 30 per cent. in excess of the duties fixed by sub-divisions (1), (2), (3) and (4), to 173.

† All other kinds of axles, as well as springs, pay duty under the sections dealing with iron and steel manufacture.

§ *Note 1.*—Iron vessels, with or without steam engines, imported in sections, are assessed under the corresponding Nos. of the Tariff. *Note 2.*—In the same way, articles included in the ship's inventory (except such as are absolutely necessary for the regular and safe navigation of the vessel or are securely fitted to her hull, also with the exception of the anchors, chains and bawlers mentioned in Note 3, and imported for the purpose of fitting out and rigging sea-going sailing vessels), are assessed under the corresponding Nos. of the Tariff. The precise determination of

these articles, which are dutiable together with the vessel, is left to the discretion of the Minister of Finance, in concurrence with the Minister of Marine, and, so far as concerns river and lake craft, with the concurrence of the Minister of Ways of Communication. *Note 3.*—As a temporary measure, and until July 1, 1928, admission shall be accorded, free of duty, in the case of iron sea-going vessels imported in a complete state, and intended for the navigation of external seas. This measure shall also be applicable in the case of vessels acquired for the navigation of the Danube and its tributaries under the Russian flag. During the same period, admission shall also be accorded, free of Customs duty, in respect of anchors, chains and bawlers, imported for the outfit or rigging of sea-going sailing vessels. The determination of the rules governing the duty-free admission of these metal manufactures being left to the discretion of the Minister of Commerce and Finance.

\* In addition to the duty per ton, gross capacity, fixed under sub-division (a) of this section, for vessels not propelled by steam.

| Goods.   |       | Rates of Duty.<br>Roub. Cop. | Goods.   |       | Rates of Duty.<br>Roub. Cop. |
|--|-------|------------------------------|--|-------|------------------------------|
| (2) Paper: (a) Packing paper, made from wood pulp alone.....per pound  | 4 40  |                              | 180 Silk: (1) Cocoons.....per pound  | 1 10  |                              |
| (b) Paper of all kinds, except that separately designated, whether white or dyed in the pulp, not ornamented, paper pasted on flimsy texture, linen or calico, copy-books, even with covers, but not bound; ruled paper.....per pound  | 0 82½ |                              | (2) Floss silk and silk waste of all kinds, uncombed.....per pound   | 1 10  |                              |
| Collars, cuffs, shirt-fronts of paper, covered or not on one or both sides with white, dyed or printed cotton tissue, without real seams, including the weight of the boxes or cartons in which they are contained.....per pound   | 6 60  |                              | (3) Silk wadded or combed silk waste, dyed or undyed.....per pound   | 3 30  |                              |
| (c) Paper of the kinds mentioned in subdivision (b), with water marks.....per pound  | 7 70  |                              | (4) Raw silk.....per pound   | 8 00  |                              |
| (d) Wall paper and borders for the same.....per pound  | 9 00  |                              | 181 Wool and hair, uncombed, unspon: (1) (a) Unwashed.....per pound  | 1 50  |                              |
| (e) Vegetable parchment, even if pasted on flimsy texture, and pergamín; tracing paper: paper impregnated with wax, paraffin or other kindred substances.....per pound   | 14 52 |                              | <i>Note.</i> —If unwashed wool is meant wool containing not less than 50% of pure hair. The quantity of pure hair in the wool shall be defined by the method fixed by the Minister of Finance in conjunction with the Minister of Commerce. (b) Washed, undyed; wool combings, ends, and waste undyed, carded or not.....per pound | 3 50  |                              |
| (f) Cigarette paper, white or colored (imported in books or rolls—assessed together with inner wrappers and rings); thin copying paper; thin packing paper (Chinese or silk paper) or all kinds of paper (otherwise than in the paste) but painted on one or both sides, either white or in colors, except the kind separately designated; sensitized paper.....per pound  | 12 00 |                              | (2) Dyed artificial and dyed wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool.....per pound  | 7 15  |                              |
| (3) Paper and cardboard ornamented, e.g., gilt, silvered, bronzed, impressed, pinked (to look like lace); decorated with patterns, drawings, pictures, borders, coats-of-arms, or monograms; transfer pictures; manufactures of paper, such as envelopes, flowers, stencils for drawing, lamp shades and the like; manufactures of paper, cardboard, papier mâché and carton-pierre, ornamented, except those falling under Section 215, and those designated in sub-division (4) of 177.....per pound | 18 70 |                              | 182 Cotton scotchel, carded; cotton wadding, even though pasted in layers; cotton combings of all kinds: (a) Undyed.....per pound  | 7 90  |                              |
| (4) Bookbinding and cardboard wares of all kinds, except those falling under sub-division (1) of Section 215; account books and copying books in bindings; bindings for books and albums imported separately from these articles.....per pound   | 33 00 |                              | (b) Dyed.....per pound   | 10 84 |                              |
| Books, pictures, maps &c.: (1) Pictures, drawings, plans, maps, music: (a) Executed by hand on paper or linen; also manuscripts.....per pound  | Free. |                              | (c) Hygroscopic and antiseptic wadding.....per pound   | 12 20 |                              |
| (b) Reproduced on paper by any process of printing, except the articles designated under (c) and (d).....per pound   | 18 70 |                              | (1) Of the numbers, below No. 38 (English): (a) Unbleached.....per pound   | 11 33 |                              |
| <i>Note.</i> —Oleographs, engravings, prints, drawings, and the like, representing copies of paintings of Russian artists, are admitted free of duty. (c) Geographical maps and atlases per pound  | 8 80  |                              | (b) Bleached, dyed (except in Turkey red), or mercerized.....per pound   | 14 08 |                              |
| (d) Music.....per pound  | 6 60  |                              | (c) Dyed in Turkey red.....per pound   | 14 33 |                              |
| (2) Books and periodicals printed by any process in foreign languages, even including those which contain, either in the text or in appendices, reproductions of music, maps, plans, engravings or drawings; parallel dictionaries with Russian text.....per pound   | Free. |                              | (2) From No. 38 to No. 60 exclusive (English): (a) Unbleached.....per pound  | 14 80 |                              |
| (3) Books and publications of all kinds, printed abroad no matter by what process, in the Russian language or with an independent Russian text, except parallel dictionaries.....per pound   | 18 70 |                              | (b) Bleached, dyed or mercerized.....per pound   | 17 55 |                              |
| <i>Note.</i> —The importation of books in boards and bound books has been prohibited. The Minister of Finance is empowered to grant exceptions from this prohibition in special cases. (c) From No. 60 to No. 80 inclusive (English): (a) Unbleached.....per pound   |       |                              | (b) Bleached, dyed or mercerized.....per pound   | 20 30 |                              |
|  |       |                              | (c) Of the higher numbers, above No. 80 (English): (a) Unbleached.....per pound  | 26 90 |                              |
|  |       |                              | (b) Bleached, dyed or mercerized.....per pound   | 29 65 |                              |
|  |       |                              | (5) Cotton twist of two or more threads, on wooden spindles prepared from yarn of the following numbers (English): (a) Below No. 60.....per pound  | 17 55 |                              |
|  |       |                              | (b) From No. 60 to No. 80 inclusive.....per pound  | 22 50 |                              |
|  |       |                              | (c) Above No. 80.....per pound   | 29 65 |                              |
|  |       |                              | (6) Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5) prepared from yarn of the following numbers (English): (a) Below No. 60.....per pound  | 20 35 |                              |
|  |       |                              | (b) From No. 60 to No. 80 inclusive.....per pound  | 27 45 |                              |
|  |       |                              | (c) Above No. 80.....per pound   | 36 25 |                              |
|  |       |                              | <i>Note.</i> —Cables, ropes and cord of spun cotton duty under sub-division (2) (a) of the present number (183).   |       |                              |
|  |       |                              | 184 Yarns spun from the textile materials mentioned in sub-divisions (2) and (3) of Section 179, not twisted: (1) Up to No. 70 inclusive (English), per pound  | 10 45 |                              |
|  |       |                              | (2) Above No. 70 (English).....per pound   | 14 30 |                              |
|  |       |                              | <i>Note.</i> —If twisted, the yarns mentioned in the present section (184) are assessed for duty under sub-divisions (5) and (6) of Section 183.   |       |                              |
|  |       |                              | 185 Silk twisted and spun: (1) Raw silk (grège), twisted or thrown (organsine or tram, i.e., warp silk or weft silk): (a) Unbleached, unbleached and undyed.....per pound  | 65 00 |                              |
|  |       |                              | (b) Boiled, bleached or dyed.....per pound   | 88 00 |                              |

GROUP IX. TEXTILES AND MANUFACTURES THEREOF.

## 170 Vegetable textile materials, raw :

- |  |                |      |
|--|----------------|------|
| (1) Raw cotton, ends of cotton yarn, fibre of the swallow-wort plant (asclepias), vegetable fibre called "Kapok," peat wadding; also the materials mentioned in sub-division (3) of the present section (175) in a cottonous condition | .....per pound | 5 75 |
| (2) Raw jute, also jute tow, even though impregnated with tar  | .....per pound | 1 50 |
| (3) Flax and hemp, combed or not; and flax and hemp tow, even though impregnated with tar; pine wool, ramie, New Zealand flax,   |                |      |

† By the Imperial Decree of May 11th, 24th, 1916, the articles comprised in No. 177 (2) (b) are reduced from 6 roubles 60 copeks per pound to 82½ copeks per pound; the reduced rate will remain in force until the day of ratification of the treaty of peace.

\* On all the articles enumerated in the above section (178), in the event of their being imported in half-bindings, a tax of 1 rouble 65 copeks per page will be charged, irrespective of any Customs duty for which they may be liable. (This does not apply to copies of the Sacred Scriptures, issued by the Bible Society in foreign languages, and imported in bindings which are not subject to Customs duty).

| Nos. | Goods.   | Rates of Duty.<br>Roub. Cop. |
|------|--|------------------------------|
|      | Manila hemp, nettle fibre, and other vegetable-substances used as substitutes for flax and hemp, raw   | Free.                        |
| 180  | Silk: (1) Cocoon.....per pound   | 1 10                         |
|      | (2) Floss silk and silk waste of all kinds, uncombed.....per pound   | 1 10                         |
|      | (3) Silk wadding or combed silk waste, dyed or undyed.....per pound  | 3 30                         |
|      | (4) Raw silk....." "   | 8 00                         |
| 181  | Wool and hair, uncombed, unspon: (1) Unwashed.....per pound  | 1 50                         |
|      | <i>Note.</i> —By unwashed wool is meant hair containing not less than 50% of pure wool. The quantity of pure hair in the wool shall be defined by the method fixed by the Minister of Finance in conjunction with the Minister of Commerce.    |                              |
|      | (2) Washed, undyed; wool combings, ends, and waste undyed, carded or not.....per pound   | 3 50                         |
|      | (2) Dyed; artificial and milled; wool combings and waste, dyed, carded or not; mixtures of vegetable fibres with wool.....per pound  | 7 15                         |
| 182  | Cotton scutched, carded; cotton wadding, even though pasted in layers; cotton combings of all kinds: (a) Undyed.....per pound  | 7 90                         |
|      | (b) Dyed....." "   | 10 84                        |
|      | (c) Hydroscopic antiseptic wadding....." "   | 12 20                        |
| 183  | Cotton yarn and thread: (1) Of the numbers, Below No. 38 (English): (a) Unbleached.....per pound   | 11 33                        |
|      | (b) Bleached, dyed (except in Turkey red), or mercerized.....per pound   | 14 08                        |
|      | (c) Dyed in Turkey red....." "   | 14 33                        |
|      | (2) From No. 38 to No. 60 exclusive (English): (a) Unbleached.....per pound  | 14 80                        |
|      | (b) Bleached, dyed or mercerized....." "   | 17 55                        |
|      | (3) From No. 60 to No. 80 inclusive (English): (a) Unbleached.....per pound  | 20 30                        |
|      | (b) Bleached, dyed or mercerized....." "   | 23 05                        |
|      | (4) Of the higher numbers, above No. 80 (English): (a) Unbleached.....per pound  | 26 90                        |
|      | (b) Bleached, dyed or mercerized....." "   | 29 65                        |
|      | (c) Cotton twist of two or more threads, on wooden spools, prepared from yarn of the following numbers (English): (a) Below No. 60.....per pound   | 17 55                        |
|      | (b) From No. 60 to No. 80 inclusive....." "  | 22 50                        |
|      | (c) Above No. 80....." "   | 29 65                        |
|      | (5) Cotton twist of all kinds, of two or more threads, with the exception of that mentioned in sub-division (5) prepared from yarn of the following numbers (English): (a) Below No. 60.....per pound  | 20 35                        |
|      | (b) From No. 60 to No. 80 inclusive....." "  | 27 45                        |
|      | (c) Above No. 80....." "   | 36 25                        |
|      | <i>Note.</i> —Cables, ropes and cord of spun cotton pay duty under sub-division (2) (a) of the present number (183).   |                              |
| 184  | Yarns spun from the textile materials mentioned in sub-divisions (2) and (3) of Section 179, not twisted: (1) Up to No. 70, inclusive (English), per pound   | 10 45                        |
|      | (2) Above No. 70 (English)....." "   | 14 30                        |
|      | <i>Note.</i> —If twisted, the yarns mentioned in the present section (184) are assessed for duty under sub-divisions (5) and (6) of Section 183.   |                              |
| 185  | Silk twisted and spun: (1) Raw silk ( <i>grège</i> ), twisted or thrown (organzine or tram, &c., warp silk or weft silk): (a) Unboiled, unbleached and undyed.....per pound  | 65 00                        |
|      | (b) Boiled, bleached or dyed....." "   | 88 00                        |
|      | (2) Yarn from waste silk, twisted or not, even with an admixture of other spinning materials: (a) Undyed.....per pound   | 66 00                        |
|      | (b) Dyed....." "   | 92 49                        |
|      | <i>Note 1.</i> —Artificial silk is assessed according to sub-division (2) of the present section (185).  |                              |
|      | <i>Note 2.</i> —Spools, carls &c., on which twisted or spun silk is wound, and which have been prepared for retail sale, pay duty according to the materials of which they are composed, as provided in the respective sections of the tariff. |                              |
| 186  | Wool, combed, spun or twisted: (1) Combed: (a) Undyed.....per pound  | 8 25                         |
|      | (b) Dyed....." "   | 11 75                        |
|      | (2) Spun: (a) Up to and including No. 57 (metrical system): 8 Undyed.....per pound   | 14 85                        |
|      | 8 Dyed....." "   | 18 70                        |
|      | (b) Above No. 57 (metrical system): 8 Undyed....." "   | 14 15                        |
|      | 8 Dyed....." "   | 18 13                        |



## GROUP IX.—TEXTILES AND MANUFACTURES THEREOF—continued.

| Nos.   | Goods.    | Rates of Duty. |      |
|--|-----------|----------------|------|
|  |           | Roub.          | Cop. |
| (3) Twisted, prepared from yarn of the following numbers (metrical system):  |           |                |      |
| (a) Up to and including No. 57:  |           |                |      |
| a Undyed .....   | per pound | 16             | 50   |
| b Dyed .....   | "         | 20             | 35   |
| (b) Above No. ....   |           |                |      |
| a Undyed .....   | "         | 21             | 45   |
| b Dyed .....   | "         | 25             | 30   |
| (4) Fancy, of all sorts (with knots, eyes, rings and the like):  |           |                |      |
| (a) Undyed .....   | per pound | 21             | 45   |
| (b) Dyed .....   | "         | 25             | 30   |
| 197 Cotton tissues, unbleached or bleached:  |           |                |      |
| (1) <i>Biaz</i> and <i>mitkal</i> (coarse calico) of up to 8 square arshins to the funt (5·4 square yards to the lb.) .....  | per funt  | 0              | 71   |
| (2) <i>Tshenes</i> , other than those named in subdivision (1) of the present section (187), of up to 12 square arshins to the funt (8 square yards to the lb.) .....  | per funt  | 1              | 16   |
| (3) Tissues of over 12 square arshins to the funt (8 square yards to the lb.) .....  | per funt  | 2              | 44   |
| Felts or felted tissues of cotton, pure or mixed with wool, for use in factories and workshops .....   | per funt  | 0              | 20   |
| 198 Cotton tissues, dyed (including those dyed in Turkey red), clouded, printed, or mercerized:  |           |                |      |
| (1) <i>Biaz</i> , <i>mitkal</i> , and chintz of up to 8 square arshins to the funt (5·4 square yards to the lb.) .....   | per funt  | 1              | 15   |
| (2) Tissues other than those named in subdivision (1) of the present section (188), of up to 12 square arshins to the funt (8 square yards to the lb.); <i>biaz</i> , <i>mitkal</i> and chintz of from 8 to 12 square arshins to the funt (from 5·4 square yards to 8 square yards to the lb.) ..... | per funt  | 1              | 70   |
| (3) Tissues of over 12 square arshins to the funt (8 square yards to the lb.) .....  | per funt  | 2              | 95   |
| 199 Cotton, velvet, plush, and plush ribbons, even though figured .....  | per funt  | 1              | 90   |
| 200 Cables, rope and twine of jute, hemp, flax, of hemp tow, or flax tow, or of other vegetable fibres mentioned in subdivision (3) of Section 179, tarred or not; fishing nets .....  | per pound | 1              | 15½  |
| 201 Jute and linen sacks, also coarse tissues of jute for sacking and packing purposes .....   | per pound | 4              | 71½  |
| 202 Tissues of jute, flax, hemp and other materials named in sub-division (3) of Section 179, except the tissues named in Sections 191 and 193:  |           |                |      |
| (1) Ticking for mattresses and for furniture; heavy tissues for carpets, furniture and the like .....  | per funt  | 0              | 82½  |
| (2) Canvas, satinets, drills, ticks, and similar tissues for clothing .....  | per funt  | 0              | 99   |
| (3) Table-cloths, serviettes and towels .....  | per funt  | 1              | 65   |
| 203 Cloths of flax (linen), of hemp, and of the other fibrous materials mentioned in subdivision (3) of Section 179 (with the exception of the tissues mentioned in Section 192); unbleached, boiled, bleached, dyed, printed, or color-woven .....  | per funt  | 2              | 20   |
| Pocket handkerchiefs .....   | per funt  | 2              | 20   |
| 204 Waxed cloth and oil-cloth of all kinds (except of silk, which is assessed for duty under Section 197), and articles manufactured therefrom; sail-cloth, canvas primed with <i>pelot</i> ; tarpaulins; hempen hose for fire-engines; hempen buckets; machine belting of hemp or cotton .....      | per funt  | 0              | 86½  |
| 205 Silk kerchiefs and stuffs, including foulards (except those mentioned in Section 196), silk ribbons and tapes; silk gauze for sieves, silk tulle, " <i>Katana</i> " and " <i>Siamana</i> "; velvet, plush, and chenille in any form, of silk or half-silk .....                                  | per funt  | 10             | 00   |
| 206 Silk foulards printed in the cloth, in kerchiefs or in the piece .....   | per funt  | 7              | 50   |
| 207 Half-silk kerchiefs, half-silk stuffs, ribbons and tapes; wax-cloth and oil-cloth of silk .....  | per funt  | 5              | 50   |
| Velvets and plushes, ribbons of velvet and plush with nap of silk or floss silk, not containing silk or floss silk either in the warp or in the weft, even with a list of  |           |                |      |

\* A cotton cloth made in Persia and Bukharia.

† Note 1. Rope, twine, and the like, containing silk, wool, or silk waste, pay duty as trimmings, according to the material of which they are respectively composed. Note 2. Twine, of which 5 anjens (25 feet) weigh less than 1 *lot* (0·94 oz.), pay duty under sub-division 5 of Section 185.

‡ Note 1. Floor-matting of jute, Manila hemp, and kindred materials, pay the duty fixed by the present Section (191) increased by 50 per cent.

§ Note 2. Bags, in which certain categories of Russian merchandise have been exported, are admitted free (to the extent of 75% of the number of bags exported) on reimportation, under special regulations.

| Nos.   | Goods.   | Rates of Duty. |       |
|--|----------|----------------|-------|
|  |          | Roub.          | Cop.  |
| not more than half an inch in width of silk or half-silk on each side of the tissue or ribbon .....  | per funt | 5              | 50    |
| 198 Woolen felt and felt materials of all kinds; articles not separately designated, cut out of felt .....   | per funt | 0              | 99*   |
| Felts of wool or felted tissues of wool, pure or mixed with cotton, for use in factories or workshops .....  | per funt | 0              | 20    |
| 199 Woolen materials, woven, n.s.m.: Measuring 3 sq. arshins or less to the funt .....   | per funt | 2              | 47½*  |
| More than 3 sq. arshins to the funt .....  | per funt | 2              | 97½*  |
| 200 The articles specified in Nos. 198 and 199, printed .....  |          |                | 2 97½ |
| 201 Tissues, shawls and scarfs, in the nature of cashmere, of a woollen warp, with a weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton, also genuine and French cashmeres ..... | per funt | 4              | 50    |
| 202 Woolen manufactures for use in factories:  |          |                |       |
| (1) Continuous woollen bands for use in factories, with a circumference of more than 10 arshins (280 inches) .....   | per funt | 0              | 22    |
| Tissues of wool and half-wool and cloths for use in factories and workshops .....  | per funt | 0              | 20    |
| Filter and press cloths .....  | per funt | 0              | 72    |
| (2) Transmission belts of camel's hair .....   | per funt | 0              | 66    |
| 203 Woolen carpets of all kinds .....  |          |                | 0 72½ |

Note.—Worps of wool for carpets with stamped figures are dutiable at the rate of 8 roubles 25 copeks per pound gross weight.

|  |           |    |     |
|--|-----------|----|-----|
| 204 Turkish ice caps of wool, with or without tinsel embroidery .....  | per dozee | 3  | 96  |
| 205 Knitted wares and trimmings:   |           |    |     |
| (1) Knitted wares, with or without indications of stitching ( <i>traces de couture</i> ):  |           |    |     |
| (a) Silk .....   | per funt  | 7  | 50  |
| (b) Half-silk .....  | "         | 1  | 65* |
| (c) All other kinds .....  | "         | 1  | 98† |
| (2) Tapes and braids for trimmings, fringes, tassels, facings, and other plated wares:   |           |    |     |
| (a) Of silk and half-silk .....  | per funt  | 2  | 85  |
| (b) All other kinds .....  | "         | 1  | 98† |
| 206 Tulle, except of silk, in the piece or in cuttings:  |           |    |     |
| (1) Cotton tulle for curtains, figured (neither embroidered nor with appliqué work) .....  | per funt  | 2  | 47½ |
| (2) Tulle of all other kinds n.s.m. ....   | per funt  | 6  | 38  |
| 207 Lace and lace manufactures:  |           |    |     |
| (1) Of silk or with an admixture of silk .....   | per funt  | 10 | 00  |
| (2) All other kinds .....  | per funt  | 4  | 70  |
| 208 Embroideries, embroidered tissues, and tulle:  |           |    |     |
| (1) Of all kinds, except those named in subdivision (2) of the present section (208):  |           |    |     |
| (a) Embroideries or tissues of silk or half-silk .....   | per funt  | 15 | 00  |
| (b) All other kinds, embroidered with silk, gold, silver, or tinsel .....  | per funt  | 13 | 75  |
| (c) Those named under (b), when embroidered with common materials .....  | per funt  | 9  | 35  |
| (2) Tissues and tulle, of not less than one arshin (28 inches) in width, embroidered on one edge to a width not exceeding one vershok (1½ inches):                                   |           |    |     |
| (a) If embroidered with silk, gold, silver, tinsel, they pay duty according to the material of the tissue, increased by 30 per cent.   |           |    |     |
| (b) If embroidered with materials other than those named under the letter (a) of this sub-division, they pay duty according to the material of the tissue, increased by 30 per cent. |           |    |     |

Note to sub-division (2). For tissues of cotton the duty is determined by sub-division (3) of Section 188.

GROUP X.—CLOTHING, BUTTONS, JET, SMALLWARES, WRITING ACCESSORIES, &c.

209 Underlinen and other clothing, partly or wholly made up:

(1) Underlinen of cotton, flax, or woollen (tissues of any kind, marked but not otherwise embellished or trimmed) .....

per funt 3 50½

\* Imported by sea. † Imported under the European land frontier.

§ General Notes to Sections 183-209.—(1) Manufactures (apart, woven, knitted &c. materials) prepared from several fibrous materials, except silk, tinsel, gold or silver, pay duty under those sections of the tariff which relate to each of the component materials: as have to pay the highest rate of duty.

(2) Tissues of any kind containing an admixture of silk or tinsel (or of gold or silver) not exceeding 30 per cent. of the total weight of all the component materials, pay 30 per cent. in excess of the duty which they would have to pay if they did not contain the admixture in question.

| Nos. | Goods.  | Rates of Duty.<br>Roub. Cop.      |
|------|---|-----------------------------------|
| (2)  | All kinds of underlinen [except of silk or half-silk, which is dutiable under sub-division (6) of the present section (209)], trimmed with lace, insertions or the like, or embroidered.....  | 4 75 <sup>1</sup>                 |
| (3)  | Men's clothing, trimmed or not.....   | 3 06 <sup>1</sup> / <sub>2</sub>  |
|      | (a) Of cotton, flax, or hemp tissues..... per funt  | 3 88 <sup>1</sup> / <sub>2</sub>  |
|      | (b) Of woollen tissues.....   | 7 92                              |
| (4)  | Women's and children's apparel, and other articles of clothing, n.s.m. of any kind of tissue other than silk or half-silk:  |                                   |
|      | (a) Made-up without the trimmings mentioned under letter (b)..... per funt  | 5 34 <sup>1</sup> / <sub>2</sub>  |
|      | (b) Trimmed with ribbons, velvet, fur, lace, or embroidery, in a quantity less than the material of which the garment itself is composed..... per funt  | 11 83                             |
| (5)  | The same articles of clothing, composed of two or more tissues, of which one is of silk or of half-silk and does not predominate over the other, with or without trimmings..... per funt  | 16 63 <sup>1</sup> / <sub>2</sub> |
| (6)  | Articles of clothing of all other kinds (for men, women, or children), n.s.m. of velvet, half-velvet, silk, or half-silk tissues, trimmed or not, also all articles of clothing in which the said tissues, or trimmings thereof, predominate..... per funt  | 16 20                             |
| (7)  | Women's hats and all other kinds of head-gear trimmed with ribbons, flowers, feathers, and the like..... per funt   |                                   |
|      | Note.—Fur and wearing apparel of fur, sewn together, but not covered with any kind of tissue, pay the duty fixed for the particular kind of fur of which they are composed (Section 36) increased by 50 per cent. But fur wearing apparel covered with tissue, and fur caps, pay under (3), (4), (5) or (6) of 209. |                                   |
| 210  | *Hats:—   |                                   |
|      | (1) Hats of hair, half-hair, felt, or of various tissues, wholly or partly made up..... each  | 1 35                              |
|      | (2) Hat shapes prepared from hair or wool, not blocked, dyed or not..... each   | 0 82 <sup>1</sup> / <sub>2</sub>  |
|      | (3) Leather and varnished hats..... per funt  | 2 88 <sup>1</sup> / <sub>2</sub>  |
|      | (4) Straw hats and hats composed of various kinds of plants prepared from vegetable substances, and sewn together in imitation  |                                   |

## General Notes to Sections 183-209—continued.

- (3) Yarns of any kind containing an admixture of silk or of tinsel (or of gold or silver) exceeding 20 per cent. of the total weight of the component materials shall be deemed to be yarns of silk, tinsel, gold or silver, as the case may be.
- (4) Woven tissues containing an admixture of silk or of tinsel (or of gold or silver), are dutiable as follows:—
- (a) If the quantity of silk or tinsel (or gold or silver) exceeds 50 per cent. of the total quantity of threads composing the warp and weft—under 195, or under 148 (6).
- (b) If the quantity of silk or tinsel (or gold or silver) constitutes from 50 per cent. to 20 per cent. of the total number of threads of the warp and weft—under 197 or 148 (6).
- (c) If the quantity of silk or tinsel (or gold or silver) does not exceed 20 per cent. of the total quantity of threads of the warp and weft—under those sections of the tariff which relate to woven tissues, with an addition of 20 per cent. to the rates of duty fixed by the said numbers.
- (5) Knitted materials are admitted on the same footing as knitted wares under 205.
- (6) Knitted and plaited wares and trimmings containing an admixture of silk or tinsel (or of gold or silver) are dutiable according to the following classification:
- (a) *As silk wares*: Those of which the surface is covered on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account) with silk in any proportion from 50 to 100 per cent.
- (b) *As half-silk wares*: These wares of which the surface is covered with silk in any proportion from 20 to 50 per cent. inclusive.
- (c) *As wares with an admixture of silk*: Those wares of which the surface is covered with silk in any proportion not exceeding 20 per cent.
- (d) *As wares of tinsel (or of gold or silver) dutiable under Section 143, sub-division (6)*: Those of which the surface is covered with tinsel (or with gold or silver) on the front and on the reverse side (the combined surfaces of the principal material and the lining being taken into account), in any proportion exceeding 20 per cent.
- (e) *As wares with an admixture of silk or tinsel (or gold or silver)*: Those of which the surface is covered with tinsel (or with gold or silver), in a proportion not exceeding 20 per cent.
- The aforesaid wares, with an admixture of silk or tinsel not exceeding 20 per cent. pay duty according to the materials of which they are composed, with an addition of 20 per cent.
- (7) Shawls, serviettes, table-cloths, table-covers, curtains, blinds, and other similar wares of textile materials pay the duties fixed by those sections of the tariff which relate to woven or knitted wares of these materials.
- (8) Shawls, serviettes, table-cloths, table-covers, curtains, blinds, and other similar wares, hemmed, but not trimmed, pay the duty of those materials of which they are composed, with an addition of 10 per cent. The same wares, trimmed (but not embroidered) with silk, tinsel (or gold or silver), lace or tulle of any kind, or with other materials, pay the duty on the materials of which they are composed, with an addition of 40 per cent.

\* Note 1.—Hats for women, trimmed, that is to say, with ribbons, feathers, flowers, lace or other materials used for embellishing hair, pay duty under (7) of 209. Shapes for women's hats, made of starched cotton open-work tissues, with wire frame, pay duty under (1) of 210. \* Note 2.—Caps with borders of fur, and fur caps, are assessed in accordance with the note to Section 209.

| Nos.                            | Goods.   | Rates of Duty.<br>Roub. Cop.     |
|---------------------------------|--|----------------------------------|
|                                 | of straw hats, with or without an admixture of silk or tinsel..... per funt  | 6 60                             |
| (3)                             | Caps of all kinds, without fur..... each   | 0 82 <sup>1</sup> / <sub>2</sub> |
| 211                             | Umbrellas and parasols:  |                                  |
|                                 | (1) Of all kinds, covered with silk or half-silk tissues:  |                                  |
|                                 | (a) Trimmed (with lace, ribbon, embroidery &c.)..... each  | 5 50                             |
|                                 | (b) Not trimmed.....   | 4 62                             |
| (2)                             | Of all kinds, covered with tissues other than of silk or half-silk:  |                                  |
|                                 | (a) Trimmed (with lace, ribbon, embroidery &c.)..... each  | 2 42                             |
|                                 | (b) Not trimmed:   |                                  |
|                                 | Covered with cotton tissue.....  | 1 65                             |
|                                 | Covered with other tissue.....   | 1 65                             |
| (3)                             | Uncovered frames of parasols and umbrellas (with the sticks inserted):   |                                  |
|                                 | (a) Without handles or with common handles only..... each  | 0 33 <sup>1</sup> / <sub>2</sub> |
|                                 | Frames of umbrellas and parasols, without handles, with or without metal sticks, extending beyond the frames and to which handles may be attached; also parts of such frames (ribs, metal sticks)..... each  | 0 34 <sup>1</sup> / <sub>2</sub> |
|                                 | (b) With handles such as fall within the terms of sub-division (1) of Section 213..... each  | 0 99                             |
|                                 | Buttons:   |                                  |
|                                 | (1) Of mother-of-pearl or of metal of all kinds except gold, silver and platinum (Section 148); all kinds of buttons, of linen, cotton, wool or silk..... per funt   | 0 99                             |
|                                 | (2) Of porcelain, glass, wood, bone or any other substance..... per funt   | 0 65                             |
| 213 <sup>1</sup> / <sub>2</sub> | Feathers for decorative purposes and artificial flowers:   |                                  |
|                                 | (1) Dressed feathers and bird skins of all kinds (of costly or common birds), plumes and tissues of feathers (weight of inmost packing included)..... per funt   | 9 09                             |
|                                 | (2) Artificial flowers and parts thereof, composed of yarn and tissues, with or without admixture of other materials; artificial decorative plants, with admixture of costly materials (weight of inmost packing included)..... per funt   | 9 09                             |
|                                 | (3) Artificial decorative plants, with or without flowers, without admixture of costly materials; also artificial flowers made from parts of natural plants..... per funt  | 3 9                              |
| 214                             | Jet, imitation pearls, and beads of glass, metal and other common materials:   |                                  |
|                                 | (1) Loose or threaded, arranged according to colour, size, or shape..... per pound   | 18 15                            |
|                                 | (2) Manufactures of jet, imitation pearls, or beads, with or without an admixture of other materials..... per funt   | 9 90 <sup>1</sup> / <sub>2</sub> |
| 215                             | *Fancy and toilet articles n.s.m., complete or in parts; children's toys:  |                                  |
|                                 | (1) Costly, into the composition of which there enters silk, aluminium, mother-of-pearl, coral, tortoise-shell, ivory, enamel, and the like costly materials, gilt or silvered metals or metallic compositions; all kinds of manufactures of mother-of-pearl, tortoise-shell, ivory and amber, n.s.m..... per funt   | 2 70                             |
|                                 | (2) Common, with parts, settings, or embellishments of non-precious metals or metallic compositions (neither gilt nor silvered), or of horn, bone, wood, porcelain, non-precious stones, glass, meerschaum, whalebone, jet, celluloid, lava and similar cheap materials; all kinds of manufactures of horn, bone, meerschaum, whalebone, jet, celluloid, lava and wax, n.s.m..... per funt | 0 70                             |
|                                 | (3) Articles coming within Section 213, of copper or alloys thereof, not ornamented with relief work or engraving, although stamped, sub-division (2) of Section 149, or of cast-iron, wrought-iron, steel, tin, lead or zinc, weighing less than 3 funts (2 7 lbs.) apiece, without admixture of other metals..... per funt   | 0 13 <sup>1</sup> / <sub>2</sub> |
|                                 | (4) Articles coming within Section 213, of copper or alloys thereof, not ornamented with relief work or engraving, although stamped, sub-division (2) of Section 149, or of cast-iron, wrought-iron, steel, tin, lead or zinc, weighing less than 3 funts (2 7 lbs.) apiece, without admixture of other metals..... per funt   | 0 59 <sup>1</sup> / <sub>2</sub> |
| 216                             | Accessories for writing, drawing, and painting not mentioned in other sections, complete or  |                                  |

† The umbrellas and parasols mentioned in (2) of 211, when furnished with handles falling within the category of manufactures enumerated in (1) of 215, pay the duty fixed by (2) of 215 with the addition of 66 copecks per article.

‡ Feathers and skins of costly birds (ostrich, marabout, bird of paradise, peacock, humming bird &c.), in a raw state, pay a duty of 5 roubles 60 copecks per funt.

\* Note 1.—Articles in which gold, silver, or platinum obviously constitutes the principal value pay duty under the section relating to gold and silver manufactures. \* Note 2.—Woollen wares with embellishments of copper or copper alloys, inlaid work, or incrustations, weighing more than 3 funts (2 7 lbs.) apiece, pay duty under (4) of 61; those weighing less than 3 funts (2 7 lbs.) apiece pay duty under either (1) or (2) of 215, according to the material which constitutes the principal value in the said embellishments or inlaid work. \* Note 3.—The cases in which articles falling within the terms of 215 are imported pay duty according to the materials of which the said cases are composed.

\* Imported by sea. † Imported over the European land frontier.

GROUP X.—CLOTHING, BUTTONS, JET, SMALL WARES, WRITING ACCESSORIES, &c.—continued.

| Nos. | Goods.   | Rates of<br>Duty.<br>Roub. Cop. |
|------|--|---------------------------------|
|      | In parts, such as lead pencils and pens of all kinds, penholders, inkstands, pencil-holders, wafers, pencil sharpeners, stoppers, and the like (including weight of boxes in which they are imported)..... per fruit   | 0 52                            |
|      | Note 1.—Penholders, pencil-holders, and the other articles mentioned above, if made from precious metals, pay duty under the section relating to gold and silver manufactures.   |                                 |
|      | Note 2.—Slates are dutiable under subdivision (6) of Section 46, and are liable to a surtax of 50 per cent.  |                                 |
| 217  | Articles intended for archaeological, numismatical and natural history collections and museums, such as stuffed animals, birds, fishes, and the like (except shells); dried plants pressed on paper, animals preserved in spirits, minerals, fossils, mummies, and Egyptian, Greek, Roman and other antiquities; medals, ancient coins, and similar rare articles, in the event of their being imported in single specimens or in collections, and not being in the nature of merchandise..... | Free                            |
| 218  | Samplers of various materials and manufactures having neither the form nor the nature of articles of merchandise.....  | Free                            |

PROHIBITED ARTICLES.

219 Russian divisionary currency of copper or silver and all foreign currencies of copper and silver, except (1) Chinese *yambs*, the importation of which is permitted along the whole of the Chinese land frontier and by sea; (2) silver money imported from the Khanate of Khiva over the frontiers of the province of Sir Daria, Fergaria, and Samarkand; (3) silver money of Bukharia; and (4) Persian *Kraus*, which may be imported into the Empire across the Persian and Afghan frontiers.

Note.—The importation of foreign silver money into the Governor-Generalship of the Amur is not prohibited.

220 Gunpowder, compositions for gunpowder, and detonating compounds.

Note.—The Minister of Finance is empowered to permit the importation from abroad of explosives, whose importation is otherwise prohibited when the said explosives have been ordered from abroad by Government establishments, companies, or private individuals, and are to be used for works of excavation, mine-driving, coal and other mining, or signalling, and subject to their paying the following rates of duty:

- (a) Gunpowder: 2 roubles 10 copeks per poud gross.
- (b) Dynamite and all other explosives and detonating compounds; also all accessories for blasting, such as fuses, slow match, electrical charge lighters and other similar accessories not separately designated in the tariff, 4 roubles 10 copeks per poud gross.

The permits in question are granted on the certificate of the competent Government authorities, and so far as concerns owners of depots for explosives, mining enterprises, owners or concessionaries of mines), or their deputies, or a certificate of the Department of Mines to the effect that the said explosives &c., and the quantities thereof ordered, are really necessary for the companies, institutions, or persons ordering the same.

221 Munitions of war, cannon, mortars, shells, bombs, &c.

222 Air-guns; also sticks and pipe stems containing daggers, sword-blades and other weapons.

Note.—The importation from abroad of fire-arms except for sporting purposes, and also ammunition for arms, is prohibited, whether for personal use or sale, except in cases where the importer of the arms or mercantile firm to which such arms are consigned shall have produced to the Custom House concerned a special permit from the Ministry of the Interior.

223 Playing cards of all kinds.

224 Berries of the *codrus indicus* for fishing.

225 Margarine products.

226 Artificial saffron.

227 Deugal lights.

228 All merchandise and articles of a nature implying disrespect for sacred things, blasphemy, or ridicule of religion, or furnished with stamps, tickets, &c., representing holy images in a manner suggestive of such disrespect, blasphemy or ridicule.

229 Wall paper covered throughout with arsenical coloring matter, dull or glossy.

Note.—Exemptions from this prohibition are only granted for wall papers in which only the designs, flowers, leaves, spots, stripes &c. have been executed with arsenical colors on a wide groundwork of non-arsenical coloring matter.

230 Light materials, such as muslin, open muslin (*turlatan*), tulle and the like, colored throughout with arsenical coloring matter.

Note 1.—Exemptions from this prohibition are only granted for materials in which only the designs, flowers, leaves, spots, stripes &c. have been executed with arsenical coloring matter on a wide groundwork of non-arsenical coloring matter.

Note 2.—Sections 229 and 230 (and the notes thereto) are not applicable in the case of wall papers and materials colored with aniline dyes.

The importation of rags of all kinds into the Governor-Generalship of the Amour and into the Transbaikalian region of the Governor-Generalship of Irkutsk is prohibited.

231 Children's toys of any kind, and paper used for wrapping r and confectionary, sweet, and other comestibles, colored with arsenical coloring matter.

232 Composts, garden mould, vine props and stakes; also vine plants with or without roots, vine suckers, and any part of the vine-plant except the fruit and the seed.

Note 1.—The importation of other living plants or parts thereof, and use of grapes and lees, is only permitted at certain Custom Houses, and subject to the observance of special rules. The determination of these

is: Samples of tissues and of manufactures of all kinds, having neither the form nor the nature of articles of merchandise, are admitted under the present Section (219), even if they are affixed to cards or stitched or bound in book form.

rules, as also of the list of Custom Houses at which the articles mentioned in the present note may be imported, is left to the discretion of the Minister of Agriculture and Imperial Domains, with the concurrence of the Minister of Finance. The first-named minister has power, in concurrence with the Minister of Finance, to prohibit the importation into Russia, at certain Custom Houses, of vegetables in those cases in which their free importation may be deemed to engender risk of the spread of phylloxera.

Note 2.—The power granted to the Minister of Agriculture and Imperial Domains, by the Resolution of the Committee of Ministers, approved by His Imperial Majesty on July 3rd, 1892, to permit the importation of one-year-old suckers from American vines for Government institutions, is hereby extended so as to include the importation of such suckers by private persons, subject to the observance of such precautionary measures as the aforesaid minister may prescribe. The Minister of Agriculture and Imperial Domains is empowered to permit, at his own discretion, and subject to such conditions as he may fix, the importation of one-year-old suckers of European varieties of vines.

233 Potatoes of American origin, also skins, leaves and waste of such potatoes, as well as all kinds of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing potatoes during importation.

Note.—The importation into Russia, by sea, of potatoes of non-American origin, or of skins, leaves, and waste of such potatoes, or of any kinds of receptacles, such as boxes, sacks and the like, which have served as means of covering or packing the same, is permitted, subject, however, to the condition that the shipment of the articles in question be accompanied by a certificate of the Local Authorities, specifying the locality from which the articles have come, and attesting that such locality is free from the Colorado beetle.

234 All preparations of swine's flesh, except lard.

Note 1.—The importation into Russia of samples of foreign products of swine's flesh is permitted in such quantities as are absolutely necessary for the purpose of enabling persons who propose to engage in the exportation of swine's flesh, to judge of the quality of the same. Live swine from such places abroad as shall be deemed to be unsafe by reason of the prevalence in those places of swine diseases, which might be prejudicial either to the public health or to the swine-rearing industry. Concerning such measures as he may adopt in reference to this matter, the Minister of the Interior shall report to the Governing Senate, with a view to their being brought to the notice of the Ministry.

Note 2.—The Minister of the Interior is empowered, in concurrence with the Minister of Finance and the Minister of Agriculture and Imperial Domains, to prohibit the importation of live swine from such places abroad as shall be deemed to be unsafe by reason of the prevalence in those places of swine diseases, which might be prejudicial either to the public health or to the swine-rearing industry. Concerning such measures as he may adopt in reference to this matter, the Minister of the Interior shall report to the Governing Senate, with a view to their being brought to the notice of the Ministry.

Note 3.—The importation into the Governor-Generalship of the Amour and into the Transbaikalian Territory of the Governor-Generalship of Irkutsk of pork preparations, except preserves of pork and other hermetically closed pork preparations is permitted under regulations established by the Minister of the Interior after consultation with the Ministers of Finance and of Commerce and Industry.

235 Comestibles and beverages containing artificial sweetening substances.

Note.—As a temporary measure, and until this question shall have been determined by means of legislation, it is prohibited to import into Russia vegetable conserves of any kind containing any quantity whatever of marinate of copper.

236 Foreign spirituous beverages (to the Mourman coast of the Government of Archangel).

Note.—The importation by the Chinese and Mongolian land frontier of corn wine and Chinese and Mongolian spirits is prohibited.

237 Vessels with double bottoms.

238 Corks, bearing the marks of foreign mercantile firms, imported separately from the bottles.

239 Aniline dye (known as "fuchsine" or under any other name) not in crystals, but in the form of paste, pieces, or powder.

240 Liquid yeast, for sale.

Note.—Excise officials are empowered to authorise the importation of grain yeasts for use in distilling, in brewing beer and in making mead or wine.

241 Tickets of foreign lotteries, or so-called "lottery loans," of private individuals, companies, or towns.

The importation into the Russian Empire of dressed or undressed skins of seals and sea-otters (whether in the form of entire skins or in pieces) is prohibited, unless such skins are furnished with seals (*plombs*) or special marks, or are accompanied by certificates from the competent Russian or foreign authorities attesting that the imported skins have been acquired in a lawful manner.

By a decree of the 7th/26th June, 1915, the importation into the Empire of opium for smoking, and also of pipes and other articles for using, this opium, is prohibited.

EXPORT DUTIES.

|  | General<br>Tariff.<br>Roub. Cop. |
|--|----------------------------------|
| 1 Phosphates: bone, crude or wrought:  |                                  |
| (a) Bone of all kinds, as wrought, in pieces, crumbled (bone grit), powdered or otherwise reduced to small pieces, except pulverised; calcined bone in pieces or powder (bone ash)..... per poud | 0 19½                            |
| (b) Phosphorites; ground (phosphorite meal) or unwrought, bone meal, bone ground (treated or not with sulphuric acid, bone charcoal, bone black).....  | Free.                            |
| 2 Silkworms' eggs.....   | 3 30                             |
| 3 Rags and shreds of all kinds, clippings of woollen material, and half-pulp for paper manufacture..... per poud   | 0 49½                            |
| 4 Calamine (zinc ore), crude, roasted, and grated; copper ore and lead ore..... per poud   | 0 04-93                          |
| 5 Iron ore and slag from blast furnaces, via the Custom Houses of Poland.....  | Exportation prohibited.          |

† Iron ore from mines situated in governments of the kingdom of Poland, also slag from blast furnaces situated in the said governments, may be exported through the local Custom Houses, but only by special permit of the Minister of Finance in concurrence with the Minister of Agriculture and Imperial Domains, and subject to a duty of 1/65 copeks per poud.



| General Tariff.   |  |  | Percentage to be deducted. |        |         |         |         |         |         |                    |
|---|--|--|----------------------------|--------|---------|---------|---------|---------|---------|--------------------|
| Roub. Cop.  |  |  | Various packages.          | Cases. | Casks.  | Sacks.  |         | Mats.   |         | No. of the tariff. |
|   |  |  |                            |        |         | single. | double. | single. | double. |                    |
| 6   | (1) Palm and walnut wood; veined wood of the walnut tree.....per pound   | 0 40½  |                            |        |         |         |         |         |         |                    |
|   | (2) Wood of all kinds, except those specially mentioned, exported over the western land frontier and by the Baltic frontiers; in beams, billets, poles, even if cut or sawn on two sides, except firewood 1 arshin or less in length.....per pound   | 0 01   |                            |        |         |         |         |         |         |                    |
| Note.—The shipper may declare the quantity of wood goods referred to in sub-division (2) of this No. (6) in cubic feet, 1 cubic foot being taken as equivalent to 1 pound. In the same way the Customs houses may, in the case of difficulty in weighing exported wood goods, fix the dutiable weight by bulk or the above principle. |  |  |                            |        |         |         |         |         |         |                    |
| 7   | All other kinds of merchandise except those mentioned in this list.....  | Free.  |                            |        |         |         |         |         |         |                    |
| 8   | Notes of the Imperial Treasury, issued in 1895 or subsequent years.....  | Exportation prohibited.                                |                            |        |         |         |         |         |         |                    |
| 9   | Fire-arms of every description, whatever the pattern, complete or in parts; also ammunition for the same.....  | Exportation prohibited from Black Sea and Sea of Azov. |                            |        |         |         |         |         |         |                    |
|   |  | By special permit.                                     |                            |        |         |         |         |         |         |                    |
| 10  | Pigeons.....   | 1 65   |                            |        |         |         |         |         |         |                    |
| 11  | Rubber waste.....per pound   |  |                            |        |         |         |         |         |         |                    |
| Table of Tare Allowances on the Importation and Exportation of Goods, approved by the Minister of Finance February 9/22, 1906.  |  |  |                            |        |         |         |         |         |         |                    |
| Percentage to be deducted.  |  |  |                            |        |         |         |         |         |         |                    |
| No. of the tariff.  | Goods.   | Various packages.                                      | Cases.                     | Casks. | Sacks.  |         | Mats.   |         |         |                    |
|   |  |  |                            |        | single. | double. | single. | double. |         |                    |
| A.—IMPORTATION.   |  |  |                            |        |         |         |         |         |         |                    |
| 2   | Rice:  |  |                            |        |         |         |         |         |         |                    |
|   | 1. Husked.....   | —  | 10                         | 1      | 1½      | 2       | —       | —       |         |                    |
|   | 2. Unhusked.....   | —  | 10                         | 1      | 2½      | 2       | —       | —       |         |                    |
| 4   | Potato flour and starch of all kinds; arrowroot, leicocene, dextrine; almond bran, unscented.....  | —  | 10                         | 10     | 1½      | 2       | 2½      | 6       | 10      |                    |
|   | Vermicelli and macaroni.....   | —  | 15                         |        |         |         |         |         |         |                    |
|   | Sago.....  | —  | 14                         | 12     | 2       | 4       | 6       | 6       | 10      |                    |
| 7   | Fruits and berries of all kinds, dried, such as prunes, dates, currants and the like, not sweetened.....   | —  | 12                         | 6½     | 1(½) 1½ | 2½      | 6       | 10      |         |                    |
|   | Figs.....  | —  | 16                         | 8      | 1(½) 1½ | 2½      | 6       | 10      |         |                    |
|   | Raisins, not sweetened.....  | —  | 20                         | 8      | 1(½) 1½ | 2½      | 6       | 10      |         |                    |
| 9   | Capers, olives (green or black), dried, in brine or in oil, imported in receptacles not hermetically closed.....   | —  | 14                         |        |         |         | 6       |         |         |                    |
| 10  | Carob-beans.....   | —  | 16                         | 14     | 1       | 2       | 3       | 6       | 10      |                    |
|   | Aniseed, cummin, coriander, orange nuts (unripe bitter oranges, dried).....  | —  | —                          | —      | 1       | 2       | 3       | —       |         |                    |
| 11  | Nuts and hazelnuts of all kinds, except those separately designated; peach & apricot stones, chestnuts, cocoanuts and earthenuts.....  | —  | 16                         | 14     | 1       | 1½      | 2       | —       |         |                    |
|   | 1. Almonds, and pistachio-nuts (unsalted, dried).....  | —  | 16                         | 12     | 1½      | 3       | 4½      | 6       | 10      |                    |
| 12  | 1. Mustard, dried, ground, not prepared, imported in large receptacles.....  | —  | —                          | 10     |         |         |         |         |         |                    |
| 15  | Spices:  |  |                            |        |         |         |         |         |         |                    |
|   | 1. Vanilla (in tin boxes).....   | 14   | —                          | —      |         |         |         |         |         |                    |
|   | Saffron.....   | 16   | —                          | —      |         |         |         |         |         |                    |
|   | 2. Cardamoms, nutmeg blossoms and nutmegs.....   | 18(1) 18   | 2                          | 4      | —       | 6       | 10      |         |         |                    |
|   | 3. Cloves, cinnamon, ginger, badian, marjoram, bayleaf, and all other spices not separately designated.....  | 18(1) 18   | ½                          | 2½     | —       | 2½      | 5       |         |         |                    |
|   | Pepper.....  | 18(1) 18   | 2                          | 2½(½)  | —       | 2½      | 4½      |         |         |                    |
| 17  | Chicory, and roasted acorns, and other coffee substitutes, in pieces, but without any admixture of coffee.....   | 10   | 10                         | 2      | 1       | 5       | 6       | —       |         |                    |
| 18  | 1. Coffee, raw, in the bean.....   | —  | 7½(3) 14                   | 1½     | 3       | 2½      | 4       |         |         |                    |
| 19  | Cocoa, in the bean, and cocoa husks:   |  |                            |        |         |         |         |         |         |                    |
|   | 1. Raw.....  | 10   | 10                         | 1½     | 1½      | 3       | 4       | 6       |         |                    |
|   | 2. Roasted.....  | 10   | 10                         | 1½     | 2       | 3       | 4       | 6       |         |                    |
| 22  | Sugar:   |  |                            |        |         |         |         |         |         |                    |
|   | 1. Raw: pounded or ground, without any admixture of pieces, of all kinds.....  | 15   | 8                          | 2      | 4       | 6       | —       | 8       |         |                    |
|   | The same, in tin boxes.....  | 10   |                            |        |         |         |         |         |         |                    |
|   | 2. Refined sugar, "melis," lump and candy sugar, in loaves and pieces.....   | —  | 8                          | 8      | 2       | 4       | 6       | 6       | 8       |                    |
| 25  | Yeast:   |  |                            |        |         |         |         |         |         |                    |
|   | 1. Grain yeast and liquid yeasts of all kinds.....   | 12   | —                          | 17     | —       | —       | —       | —       | —       |                    |
|   | The same, in tin boxes.....  | 12   | —                          | —      | —       | —       | —       | —       | —       |                    |
|   | 2. Dried and compressed, of all kinds, imported in tin boxes.....  | 12   | —                          | —      | —       | —       | —       | —       | —       |                    |
| 26  | 1. Hops.....   | 12   | 12                         | 2      | 4       | 6       | 5       | 8       |         |                    |
|   | " in bales.....  | 4  |                            |        |         |         |         |         |         |                    |
|   | " in tin or zinc boxes.....  | 12   |                            |        |         |         |         |         |         |                    |
|   | " in iron barrels, whether tinned or not.....  | 20   |                            |        |         |         |         |         |         |                    |
| 32  | Mineral waters, natural or artificial, imported in bottles and dutiable inclusive of the weight of the bottles.....  | 10   | —                          | 7      | —       | 1½      | —       | —       | —       |                    |
| 33  | Cooking salt of all kinds.....   | 16   | 8(4)                       | —      | —       | —       | —       | —       | —       |                    |
| 35  | Cheese.....  | —  | —                          | —      | —       | —       | —       | —       | —       |                    |
| 36  | Butter made from cow's or sheep's milk.....  | 9  | 9                          | —      | —       | —       | —       | —       | —       |                    |
| 42  | Soot, of all kinds.....  | 20   | 28                         | 2      | —       | —       | —       | —       | —       |                    |
| 45  | Glue:  |  |                            |        |         |         |         |         |         |                    |
|   | 1. Fish glue of all kinds, gelatine of all kinds (in thin or thick sheets).....  | 30   | 12                         | 1      | —       | —       | —       | —       | —       |                    |
|   | Size, compounds of gelatine and glycerine.....   | 23   | 12                         | 1      | —       | —       | —       | —       | —       |                    |
|   | 2. Bone glue, strong glue, shoemakers' glue; Agar-agar (vegetable glue).....   | 23   | 12                         | 1      | —       | —       | —       | —       | —       |                    |
| 45  | Hair, not prepared:  |  |                            |        |         |         |         |         |         |                    |
|   | 2. Of all kinds, with the exception of human hair.....   | —  | 1                          | 1½(7)  | —       | —       | —       | —       | —       |                    |
| 47  | Down and feathers of all kinds, not separately designated.....   | —  | —                          | 2      | 4       | 6       | —       | —       | —       |                    |
| 50  | Sponges.....   | 40   | 30                         | 3      | 6       | —       | —       | —       | —       |                    |
| 51  | 5. Oils of animal origin, of all kinds (bone oil, sperm oil, transparent fish oil, lanolin and other), not separately designated.....  | 9  | 17                         | —      | —       | —       | —       | —       | —       |                    |
|   | Imported in tin boxes.....   | 12   |                            |        |         |         |         |         |         |                    |
|   | Imported in receptacles of iron, zinc or copper.....   | 20   |                            |        |         |         |         |         |         |                    |
|   | Imported in receptacles of glass.....  | 30   |                            |        |         |         |         |         |         |                    |
|   | Imported in earthen vessels.....   | 40   |                            |        |         |         |         |         |         |                    |
| 53  | Candles of all kinds: torches and wicks.....   | 26   | —                          | —      | —       | —       | —       | —       | —       |                    |
| 60  | Cork, wrought:   |  |                            |        |         |         |         |         |         |                    |
|   | 1. In planks and cubes.....  | —  | —                          | 1½     | 3       | —       | —       | —       | —       |                    |
|   | 2. Corks for bottles, not combined with other materials, bungs and all other articles not specially mentioned, manufactured from cork.....   | —  | —                          | 3      | 7       | —       | —       | —       | —       |                    |
|   | 3. Articles manufactured from cork waste, whether containing an admixture of binding material or not.....  | —  | —                          | 3      | 7       | —       | —       | —       | —       |                    |
| 65  | Building materials:  |  |                            |        |         |         |         |         |         |                    |
|   | 1. Clay for manufacturing or building purposes (not separately designated), burnt; talc in lumps, not calcined.....  | 12   | 6                          | 1      | 2       | —       | —       | —       | —       |                    |
|   | 3. Plaster of paris, in lumps, not calcined; quicklime (not hydraulic); chalk and talc in lumps, calcined.....   | —  | 5                          | 1      | 2       | —       | —       | —       | —       |                    |
|   | 4. Hydraulic binding substances: Cements of all kinds (Portland, artificial or natural, roman, mixed, slag, and all other); all supplementary hydraulic materials (including pozzuolana, trass, Sanctorin earth, granulated slag); hydraulic lime; plaster, ground, not calcined; plaster, calcined (alabaster)..... | —  | 5                          | 1      | 2       | —       | —       | —       | —       |                    |
| 66  | 2. Stones used as materials in manufactures, artificially crushed (ground or broken).....  | —  | 6                          | 1      | 2       | —       | —       | —       | —       |                    |
|   | 4. Slabs, plates, whetstones, grindstones and polishing stones, natural, mounted or not.....   | 4½   | 5                          | 1      | 2       | —       | —       | —       | —       |                    |
|   | 8. Mica, in lumps or in sheets.....  | —  | 6                          | —      | —       | —       | —       | —       | —       |                    |

(1) Along the Asiatic frontier it is forbidden absolutely to export arms of any description; equipments, powder, or explosive materials which serve as substitutes for powder, or war material of any kind whatever. (2) Along the European frontier, it is prohibited to export any of the articles enumerated above under (1) if their destination be China.

(\*) Including sacks of wool and of vegetable fibres (rimbels).

(†) Including sacks of vegetable fibres covered with woollen tissues of skin.

(1) Covered or not with madding.

(2) The same, in bales.

(3) In casks of oak, 11%.

(4) And in pails.

(5) Including bales of all kinds.

(1) Along the Asiatic frontier it is forbidden absolutely to export arms of any description; equipments, powder, or explosive materials which serve as substitutes for powder, or war material of any kind whatever. (2) Along the European frontier, it is prohibited to export any of the articles enumerated above under (1) if their destination be China.

(\*) Including sacks of wool and of vegetable fibres (zimbels).

(\*) Including sacks of vegetable fibres covered with woollen tissues of skin.

(\*) Covered or not with matting.

(\*) The same, in bales.

(\*) In casks of oak, 11%.

(\*) And in pails.

(\*) Including bales of all kinds.

TABLE OF TARE ALLOWANCES—continued.

Percentage to be deducted.

| Nos.<br>of the tariff. | Goods.   | Percentage to be deducted. |        |        |   |                             |         |
|------------------------|--|----------------------------|--------|--------|---|-----------------------------|---------|
|                        |  | Various<br>packages.       | Cases. | Casks. | Sacks,<br>single,<br>double,<br>treble. | Mats,<br>single,<br>double. |         |
| 68                     | Celluloid of all colours, in unwrought lumps, rugs or plates   | —                          | 12     | —      | —                                       | —                           | —       |
|                        | Enamel, in lumps or in powder; glazing of all kinds  | —                          | 10     | 10     | —                                       | —                           | —       |
|                        | The same, in double cases  | 10                         | —      | —      | —                                       | —                           | —       |
|                        | The same, in double tin boxes  | 12                         | —      | —      | —                                       | —                           | —       |
| 69                     | Asbestos:  |                            |        |        |   |                             |         |
|                        | 1. In lumps  | —                          | 10     | 10     | 1                                       | 2                           | —       |
|                        | 2. In powder or yarn   | —                          | 10     | 10     | 1                                       | 2                           | —       |
| 71                     | Grinding and polishing substances, and articles manufactured therefrom; graphite, carbons for electro-technical purposes; lubricating, polishing, and adhesive compounds.  |                            |        |        |   |                             |         |
|                        | 1. Emery, pumice-stone, rottenstone in lumps and fragments   | —                          | 10     | 10     | 1                                       | 2                           | —       |
|                        | 2. The substances mentioned in sub-division 1, ground or even spontaneously or artificially agglomerated; corundums and garnets in the form of dust, or ground; carborundum and all other kinds of grinding and polishing substances not separately designated, ground or not; compositions for cleaning metals, without any admixture of wax, grease, oil or glue | —                          | 10     | 6½     | 1                                       | 2                           | —       |
|                        | 3. Grinding and polishing coatings of all kinds:   |                            |        |        |   |                             |         |
|                        | a. On paper  | —                          | 10     | 10     | —                                       | —                           | —       |
|                        | b. On cloth  | —                          | 10     | 10     | —                                       | —                           | —       |
|                        | 4. All artificial whetting appliances in the form of discs, blocks, boards, or files prepared with emery, corundum, flint, garnet or other materials   | —                          | 14     | 10     | —                                       | —                           | —       |
|                        | 5. Moulded carbon wares for electro-technical purposes such as arc-light carbons, plates, cylinders, &c.   | —                          | 20     | 10     | —                                       | —                           | —       |
|                        | 7. Greases of all kinds for lubricating axles, wheels, belting &c., and compositions for cleaning metals, mending china, glass, &c., prepared with wax, fat, oil or glue   | —                          | 13     | 10     | —                                       | —                           | —       |
|                        | The same, in tin boxes   | 12                         | —      | —      | —                                       | —                           | —       |
|                        | " in glass receptacles   | 30                         | —      | —      | —                                       | —                           | —       |
|                        | " in earthen vessels   | 40                         | —      | —      | —                                       | —                           | —       |
|                        | Note to sub-division 3a.—Chamotte mortar   | —                          | —      | 5      | 1                                       | —                           | —       |
|                        | 3. Graphite crucibles  | —                          | 13     | —      | —                                       | —                           | —       |
| 73                     | 3. Unglazed floor tiles of composite, non-porous paste, whether the surface be plain or not:   |                            |        |        |   |                             |         |
|                        | a. Of one colour, and having a thickness exceeding 15 millimetres  | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | b. Of one colour, and having a thickness of 15 millimetres or less   | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | c. Of several colours (produced by the superimposition of different kinds of pastes) irrespective of thickness   | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | 4. Glazed earthenware tiles for wall-facing, made of paste of any colour, plain or ornamented in relief:   |                            |        |        |   |                             |         |
|                        | a. Of one colour   | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | b. Of several colours  | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | c. Ornamented with pictorial painting, gilding, sculpture, or otherwise  | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
| 74                     | Potters' wares of common clay, also stove tiles and bricks of all kinds, made of potters' paste, plain, or with patterns in relief:  |                            |        |        |   |                             |         |
|                        | a. Of one colour, glazed or not  | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | b. Of several colours, glazed or not   | —                          | 10     | 16     | —                                       | —                           | 20(1) — |
|                        | c. Ornamented with pictorial painting or with gilding, or otherwise  | —                          | 10     | 16     | —                                       | —                           | 20(1) — |

(1) Also in baskets.

Nos.  
of the tariff.

(Goods.)

Percentage to be deducted.

| Various<br>packages. | Cases. | Casks. | Sacks,<br>single,<br>double,<br>treble. | Mats,<br>single,<br>double. |
|----------------------|--------|--------|---|-----------------------------|
|----------------------|--------|--------|---|-----------------------------|

|    |  |    |    |    |   |   |         |
|----|--|----|----|----|---|---|---------|
| 3. | Terra-cotta ornaments, caryatides, medallions, busts, statues, &c.; objects for the decoration of buildings or rooms, even though coloured in varnish or gilt  | —  | 30 | 30 | — | — | 20(1) — |
| 4. | Vessels and wares of pottery, not separately designated, and made of common clays, glazed or not:  |    |    |    |   |   |         |
|    | a. Without patterns or ornaments   | —  | 23 | 25 | — | — | —       |
|    | b. Ornamented with pictorial painting or sculpture   | —  | 23 | 30 | — | — | 20(1) — |
| 75 | Earthenware:   |    |    |    |   |   |         |
|    | 1. White, or of one colour, coloured in the paste, without ornamented, with or without moulded patterns  | —  | 23 | 23 | — | — | 25(1) — |
|    | 2. The same, with patterns, edges, or borders of one colour; earthenware, coloured otherwise than in the paste   | —  | 23 | 23 | — | — | 25(1) — |
|    | 3. The same, painted pictorially, gilt, or with patterns of different colours  | —  | 50 | 36 | — | — | 25(1) — |
| 76 | Porcelain wares:   |    |    |    |   |   |         |
|    | 1. Porcelain ware (except those separately designated), white, or of one colour, with or without coloured or gilt borders or rims, but not otherwise ornamented; majolica of all kinds, with or without moulded ornamentation  | —  | 23 | 23 | — | — | 25(1) — |
|    | 2. Porcelain vessels, with pictorial paintings, or with coloured or gilt patterns, arabesques, flowers, and similar embellishments; articles of porcelain or biscuit ware for the decoration of rooms, white or of one colour, but without pictorial painting, gilding, or embellishments of copper or of alloys of copper   | —  | 41 | 41 | — | — | 25(1) — |
|    | 3. Articles of porcelain or biscuit ware, for the decoration of rooms, e.g. vases, statuettes, etc., painted pictorially, gilt or ornamented with copper or alloys of copper; artificial flowers of porcelain (or of falence) and other imitations of plants, and articles made from the same, e.g., wreaths, bouquets, etc., even though parts of the articles be made from other materials | —  | 60 | 45 | — | — | 25(1) — |
| 77 | Glass wares:   |    |    |    |   |   |         |
|    | 1. Wares intended to receive and preserve liquids and other merchandise, e.g., bottles, phials, flasks, and jars of all shapes, without ornaments or patterns, with or without moulded letters, inscriptions or crests, uncut and unground:  |    |    |    |   |   |         |
|    | a. Of bottle glass (green, olive, brown, or other natural colour), without ground necks and without cut stoppers, lids, bottoms or edges   | —  | 28 | 34 | — | — | 25(1) — |
|    | b. Of white, half-white, or coloured glass (coloured in the paste), without ground necks and without cut stoppers, lids, bottoms or edges  | —  | 28 | 34 | — | — | 25(1) — |
|    | c. Of glass of any kind with ground necks or cut stoppers, lids, bottoms or edges  | —  | 28 | 34 | — | — | 25(1) — |
|    | In crates  | 10 | —  | —  | — | — | —       |
|    | In baskets of chip   | 12 | —  | —  | — | — | —       |
|    | 2. Articles (except those separately designated), of white or half-white glass, uncut, unpolished, unground, with or without cut bottoms, edges, necks, stoppers, or lids, also with moulded or impressed crests, inscrip-   |    |    |    |   |   |         |

(1) Also in baskets.

| of the tariff. | Goods.   | Percentage to be deducted. |        |        |         |         |         | Nos.<br>of the tariff. |         |
|----------------|--|----------------------------|--------|--------|---------|---------|---------|------------------------|---------|
|                |  | Various<br>packages.       | Cases. | Casks. | Sacks.  |         | Mats.   |                        |         |
|                |  |                            |        |        | single. | double. | treble. |                        | single. |
|                | tions, or patterns, but without any other kinds of embellishments:   |                            |        |        |         |         |         |                        |         |
|                | a. Pressed or moulded ..   | —                          | 20     | 20     | —       | —       | —       | 25(1)                  | —       |
|                | b. Blown (whether to pattern or not) ..  | —                          | 34     | 34     | —       | —       | —       | 25(1)                  | —       |
| 3.             | Articles of white or half-white glass, cut, polished, or ground, but without any other kinds of embellishments ..  | —                          | 34     | 34     | —       | —       | —       | 25(1)                  | —       |
| 4.             | Articles (except those separately designated) of glass, coloured (dyed in the paste), opaque, white, dulled (no matter by what process), fluted, of bottle glass, frosted glass, or ice-glass:   |                            |        |        |         |         |         |                        |         |
|                | a. Uncut, unpolished, unground, with or without cut bottoms, edges, stoppers or lids, also with moulded or impressed inscriptions, crests or patterns, but without embellishments of any other kind ..   | —                          | 34     | 34     | —       | —       | —       | 25(1)                  | —       |
|                | b. Polished or cut ..  | —                          | 34     | 31     | —       | —       | —       | 25(1)                  | —       |
| 5.             | Articles (except those separately designated) of any kind of glass, with embellishments such as patterns worked with acid or engraved; pictorial painting, enamelling, gilding, silvering, ornamenting with copper, copper alloys or other materials, also the articles specified in sub-divisions 2, 3 and 4 of the present number (77), with attachments composed of other materials whether intended as ornaments or not, glass silk, tissues of glass, and manufactures of the same .. | —                          | 51     | 45     | —       | —       | —       | 25(1)                  | —       |
| 6.             | Sheet glass, blown or cast, uncut and unpolished, having a thickness of 5 millimetres or less:   |                            |        |        |         |         |         |                        |         |
|                | a. White, half-white, or of natural bottle-green colour, plain, without patterns or embellishments, and having a superficial area of 480 square vershoks ..  | —                          | 15     | —      | —       | —       | —       | —                      | —       |
|                | In double cases ..   | 25                         | —      | —      | —       | —       | —       | —                      | —       |
|                | b. The same, having a superficial area from 480 up to 960 square vershoks inclusive, and also coloured, opaque, white, plain, without patterns, and unornamented sheets of any dimension ..  | —                          | 15     | —      | —       | —       | —       | —                      | —       |
|                | In double cases ..   | 25                         | —      | —      | —       | —       | —       | —                      | —       |
|                | c. White and half-white, plain, without patterns or embellishments, measuring more than 960 square vershoks superficially; and the following, irrespective of colour or measurements:—   |                            |        |        |         |         |         |                        |         |
|                | convex, undulated, fluted, figured, veined, dulled or combined (by fusion) with wire netting ..  | —                          | 15     | —      | —       | —       | —       | —                      | —       |
|                | In double cases ..   | 25                         | —      | —      | —       | —       | —       | —                      | —       |
| 7.             | Sheet glass, having a thickness of 5 millimetres or less, with embellishments, also photographic plates:   |                            |        |        |         |         |         |                        |         |
|                | Of all kinds, embellished with pictorial painting or otherwise, also glass mounted in lead, copper, or other setting ..  | —                          | 16     | —      | —       | —       | —       | —                      | —       |
|                | b. Glass photographic plates, covered with films ..  | —                          | 15(2)  | —      | —       | —       | —       | —                      | —       |
| 8.             | Plate glass and mirrors:   |                            |        |        |         |         |         |                        |         |
|                | Dulled and polished, sheet glass not moulded, polished, having:  |                            |        |        |         |         |         |                        |         |
|                | Up to 50 square vershoks inclusive ..  | —                          | 20     | —      | —       | —       | —       | —                      | —       |
|                | The same in double cases ..  | 25                         | —      | —      | —       | —       | —       | —                      | —       |
|                | 8. Plate glass of the kind specified in sub-division (1) of the present number (78), when silvered, also every kind of sheet glass having  |                            |        |        |         |         |         |                        |         |

| Nos.<br>of the tariff. | Goods.   | Percentage to be deducted. |        |        |         |         |       |
|------------------------|--|----------------------------|--------|--------|---------|---------|-------|
|                        |  | Various<br>packages.       | Cases. | Casks. | Sacks.  |         | Mats. |
|                        |  |                            |        |        | single. | double. |       |
|                        | a thickness exceeding 5 millimetres, embellished with pictorial painting or otherwise, or mounted in lead, copper or other setting:  |                            |        |        |         |         |       |
|                        | Up to 50 square vershoks, inclusive ..   | —                          | 20     | —      | —       | —       | —     |
|                        | The same in double cases ..  | 25                         | —      | —      | —       | —       | —     |
| 79.                    | 2. Coke ..   | —                          | —      | —      | 1½      | —       | —     |
| 82.                    | White resin or copalophany, pine pitch, breva's pitch ..   | —                          | 10     | 15(2)  | 2       | —       | 5     |
| 83.                    | Asphalt and birch tar:   |                            |        |        |         |         |       |
|                        | 1. Mineral asphalt, not ground ..  | —                          | 16     | 17     | 2       | —       | 5     |
|                        | 2. The same, ground ..   | —                          | 15     | 17     | 2       | —       | 5     |
|                        | 3. Birch tar, bituminous mastic, all kinds of fusible asphalt ..   | —                          | 15     | 3½     | —       | —       | 5     |
|                        | Tar liquid ..  | —                          | —      | 12     | —       | —       | —     |
| 84.                    | Naphtha, crude, black, unrefined, of all kinds ..  | —                          | —      | 16     | —       | —       | —     |
| 85.                    | Liquid products distilled from naphtha (kerosene), photogen; solar oil; paraffin oil and lubricating oil; naphtha-ether, gasoline, kerosin, benzine, &c.:  |                            |        |        |         |         |       |
|                        | In tin boxes ..  | —                          | 12     | —      | —       | —       | —     |
|                        | In receptacles of iron, zinc or copper ..  | —                          | 20     | —      | —       | —       | —     |
|                        | In receptacles of glass, covered with straw or not ..  | —                          | 30     | —      | —       | —       | —     |
|                        | In receptacles in earthen vessels, covered with straw or not, or in baskets or not ..  | —                          | 40     | —      | —       | —       | —     |
| 86.                    | Turpentine, oil and essences of turpentine, of all kinds ..  | —                          | —      | 17     | —       | —       | —     |
|                        | In double casks ..   | —                          | 30     | —      | —       | —       | —     |
|                        | In tin boxes ..  | —                          | 12     | —      | —       | —       | —     |
|                        | In bottles ..  | —                          | 30(1)  | —      | —       | —       | —     |
|                        | In earthen vessels ..  | —                          | 40(1)  | —      | —       | —       | —     |
| 87.                    | Gums, resins, resinous substances and balsams:   |                            |        |        |         |         |       |
|                        | 1. Of all kinds except those separately designated; melted yellow amber not manufactured; gum arabic, in any form, acacioid gum resin ..   | —                          | 15     | 10     | 1½      | 1½      | 3     |
|                        | 2. Caoutchouc and gutta-percha, crude, also caoutchouc waste, unfit for use as a manufacture ..  | —                          | 18     | 16     | 1½      | 1½      | 3     |
|                        | 3. Common incense ..   | —                          | 16     | 12     | 2       | 4       | 6     |
|                        | Mauna, a-safoetida, alburnum ..  | —                          | 13     | 7      | 2       | 4       | 6     |
|                        | 4. Ambergis, balsams of Tolu and of Peru, storax, benzoin gum, odoriferous resins, used in perfumery ..  | —                          | 14     | 12     | —       | —       | —     |
|                        | Balsam of Tolu and of Peru; storax; odoriferous resins employed in perfumery:  |                            |        |        |         |         |       |
|                        | In tin boxes ..  | —                          | 12(2)  | —      | —       | —       | —     |
|                        | In receptacles of iron, zinc or copper ..  | —                          | 20(2)  | —      | —       | —       | —     |
|                        | In receptacles of glass ..   | —                          | 30(2)  | —      | —       | —       | —     |
|                        | In earthen vessels ..  | —                          | 40(2)  | —      | —       | —       | —     |
|                        | 5. Camphor ..  |                            |        |        |         |         |       |
|                        | a. Crude ..  | —                          | 13     | 7      | 2       | 4       | 6     |
|                        | b. Purified ..   | —                          | 13     | 7      | 2       | 4       | 6     |
| 88.                    | 1. Caoutchouc dissolved:   |                            |        |        |         |         |       |
|                        | In tin boxes ..  | —                          | 12     | —      | —       | —       | —     |
|                        | In receptacles of iron, zinc or copper ..  | —                          | 20     | —      | —       | —       | —     |
|                        | In receptacles of glass ..   | —                          | 30     | —      | —       | —       | —     |
|                        | In earthen vessels ..  | —                          | 40     | —      | —       | —       | —     |
| 90.                    | Natural salts of all kinds (not separately designated), not refined; brines (Krentsnach brine, etc.), including brine for herrings; mineral acids, imported in barrels, cases tin boxes, and other larger receptacles .. | —                          | 10     | 10     | 1       | 2       | 3     |
|                        | In tin boxes ..  | —                          | 12     | —      | —       | —       | —     |
| 91.                    | Sulphur:   |                            |        |        |         |         |       |
|                        | 1. Raw, unrefined, in lumps ..   | —                          | 6      | —      | 1       | 2       | 3     |
|                        | 2. Refined; flowers of sulphur ..  | —                          | 6      | 6      | 1       | 2       | 3     |
| 92.                    | Antimony:  |                            |        |        |         |         |       |
|                        | 1. Crude ..  | —                          | 6      | 4      | —       | —       | —     |
|                        | 2. Metallic ..   | —                          | 6      | 4      | —       | —       | —     |
| 93.                    | Boracic minerals, boracic acid, and borax:   |                            |        |        |         |         |       |
|                        | 1. Boracic minerals: boracite; borcite, etc., crude borax, not purified (borax tincal) ..  | —                          | 7      | 7      | 1       | 2       | 3     |

(3) The tare allowance of 16% established for copalophany in casks is only maintained as regards copalophany in American packages (casks weighing together with the goods 16 pounds inclusive); as to copalophany in French packages (casks weighing together with the goods more than 16 pounds), the tare allowance is fixed at 8%.

(1) Covered with straw matting, or in baskets or not.

(2) The same tare is applicable to all the balsams and liquid products dutiable according to sub-division 1 of Tariff No. 87.

(1) Also in baskets.

(2) In cases lined with tin or zinc, 25%.



TABLE OF TARE ALLOWANCES—continued.

Percentage to be deducted.

| No. of the tariff. | Goods.   | Percentage to be deducted. |        |        |                                     |                       |   |
|--------------------|--|----------------------------|--------|--------|-------------------------------------|-----------------------|---|
|                    |  | Various packages.          | Cases. | Casks. | Sacks, single, double, triple, etc. | Mats, single, double. |   |
| 2.                 | Boric acid, not purified ..  | —                          | 7      | 7      | —                                   | —                     | — |
| 3.                 | Borax, purified, in crystals, powder, or anhydrous ....  | —                          | 7      | 7      | 1                                   | 2                     | 3 |
| 94                 | Magnesian:   |                            |        |        |                                     |                       |   |
| 1.                 | Native, in lumps .....   | —                          | 6      | 1      | 2                                   | 3                     | — |
| 2.                 | The same, ground .....   | —                          | 10     | 4      | 2                                   | 3                     | — |
| 3.                 | Calcined .....   | —                          | 10     | 4      | 2                                   | 3                     | — |
| 95                 | Tartar (cream of tartar), tetrastate of lime:  |                            |        |        |                                     |                       |   |
| 1.                 | Tartar (cream of tartar), crude, unpurified; of tartar of lime, crude (unpurified) ..  | —                          | 7      | 8      | 1                                   | 2                     | 3 |
| 96                 | Heavy spar, witherite:   |                            |        |        |                                     |                       |   |
| 1.                 | Heavy spar and witherite, native, in lumps .....   | —                          | 10     | 4      | 1                                   | 2                     | 3 |
| 2.                 | The same, ground .....   | —                          | 10     | 4      | 1                                   | 2                     | 3 |
| 3.                 | Barytes sulphate of baryta (permanent white) and carbonate of baryta, artificially prepared .....  | —                          | 10     | 4      | 1                                   | 2                     | 3 |
|                    | Sulphate of baryta, in paste ..  | —                          | 6      | 6      | —                                   | —                     | — |
| 97                 | Strontianite (carbonate of strontia), and celestine (sulphate of strontia), native, in lumps or in powder .....  | —                          | —      | 6      | 2                                   | 4                     | — |
| 98                 | Ammoniacal preparations:   |                            |        |        |                                     |                       |   |
| 1.                 | Sal ammoniac (chloride of ammonia) .....   | —                          | 8      | 13     | 1                                   | 2                     | 3 |
|                    | Carbonate of ammonia and nitrate of ammonia, liquid ammonia .....  | —                          | 8      | 13     | —                                   | —                     | — |
|                    | In tin boxes .....   | 12(1)                      | —      | —      | —                                   | —                     | — |
|                    | In receptacles of iron .....   | 20(1)                      | —      | —      | —                                   | —                     | — |
|                    | In receptacles of glass, covered with straw matting or not, in baskets ..  | 30(1)                      | —      | —      | —                                   | —                     | — |
|                    | In earthen vessels, covered with straw matting or not, in baskets or not ..  | 40(1)                      | —      | —      | —                                   | —                     | — |
| 2.                 | Sulphate of ammonia .....  | —                          | 8      | 8      | 1                                   | 2                     | 3 |
| 99                 | Arsenic, metallic, white arsenic (arsenious acid), orpiment and realgar .....  | —                          | 15(2)  | —      | —                                   | —                     | — |
| 100                | Prussiates and chromates:  |                            |        |        |                                     |                       |   |
| 1.                 | Prussiate of potash, yellow; salts of chromate of potash, soluble in water (bi-chromate of potash, neutral chromate of potash, neutral chromate of soda) ..... | —                          | 7      | 7      | 1                                   | 2                     | 3 |
| 2.                 | Prussiate of potash, red .....   | —                          | 7      | 7      | 1                                   | 2                     | 3 |
| 101                | Alum and sulphate of alumina:  |                            |        |        |                                     |                       |   |
| 1.                 | Alum in crystals .....   | —                          | 7      | 7      | 1                                   | 2                     | 3 |
| 2.                 | Alum calcined and alum of all kinds in powder .....  | —                          | 7      | 7      | 1                                   | 2                     | 3 |
|                    | Sulphate of alumina .....  | —                          | 7      | 7      | 1                                   | 2                     | 3 |
| 102                | Oxides (hydrous and anhydrous):  |                            |        |        |                                     |                       |   |
|                    | Of barium (caustic baryta), of strontium (caustic strontia), and of aluminium (hydrate of alumina) .....   | —                          | 10     | 10     | 1                                   | 2                     | 3 |
| 103                | Saltpetre:   |                            |        |        |                                     |                       |   |
| 2.                 | Ordinary (nitrate of potash) ..  | —                          | 10     | 10     | 1                                   | 2                     | 3 |
| 104                | 1. Chloride of magnesia, sulphate of magnesia (bitter salts), chloride of calcium, not purified .....  | —                          | 8      | 8      | 1                                   | 2                     | 3 |
|                    | In iron drums .....  | 25                         | —      | —      | —                                   | —                     | — |
| 105                | Soda and potash:   |                            |        |        |                                     |                       |   |
| 1.                 | Soda (carbonate of soda) and potash (carbonate of potash) ..   | —                          | 10     | 6      | 1                                   | 2                     | 3 |
| 2.                 | Bicarbonate of soda and bicarbonate of potash .....  | —                          | 10     | 8      | 1                                   | 2                     | 3 |
| 3.                 | Caustic soda and caustic potash:   |                            |        |        |                                     |                       |   |
| a.                 | Unpurified .....   | 10                         | 13     | —      | —                                   | —                     | — |
| b.                 | Purified .....   | 10                         | 10     | —      | —                                   | —                     | — |
|                    | In iron drums .....  | 3                          | —      | —      | —                                   | —                     | — |
| 4.                 | Neutral sulphate of soda (Glauber's salts) .....   | —                          | 10     | 4      | 1                                   | 2                     | 3 |
| 5.                 | Acid sulphate of soda; sulphate of soda (neutral and acid), hyposulphite of soda; sulphide of soda .....   | —                          | 10     | 7      | 1                                   | 2                     | 3 |
|                    | In iron drums .....  | 3                          | —      | —      | —                                   | —                     | — |
|                    | Silicates of soda and potash (soluble glass) .....   | —                          | 10     | 7      | —                                   | —                     | — |
| 106                | Vinegar powder (acetate of lime, not purified) .....   | —                          | 10     | 10     | 1                                   | 2                     | 3 |
| 107                | Chloride of lime, bleaching lime ..  | —                          | 10     | 10     | —                                   | —                     | — |
| 108                | Acids and sulphide of carbon:  |                            |        |        |                                     |                       |   |
| 1.                 | Sulphuric acid:  |                            |        |        |                                     |                       |   |
| a.                 | Of commerce, and oil of vitriol .....  | —                          | 10     | 10     | —                                   | —                     | — |
| b.                 | Fuming sulphuric acid, anhydrous sulphuric acid ..   | —                          | 10     | 10     | —                                   | —                     | — |

| No. of the tariff. | Goods.   | Percentage to be deducted.             |        |        |                                |                       |   |
|--------------------|--|--|--------|--------|--------------------------------|-----------------------|---|
|                    |  | Various packages.                      | Cases. | Casks. | Sacks, single, double, treble. | Mats, single, double. |   |
|                    | In receptacles of sheet iron, covered with common metals .....   | 12                                     | —      | —      | —                              | —                     | — |
|                    | In receptacles of lead or cast iron, also in receptacles of common iron, not covered with other metals ..  | 20                                     | —      | —      | —                              | —                     | — |
|                    | In receptacles of glass or earth, imported in wooden cases: For the cases .....  | 10                                     | —      | —      | —                              | —                     | — |
|                    | For bottles and earthen vessels .....  | 16                                     | —      | —      | —                              | —                     | — |
|                    | In receptacles of glass, covered or not with straw matting in baskets or not ..  | 20                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels, covered or not with straw matting, in baskets or not .....   | 40                                     | —      | —      | —                              | —                     | — |
| 2.                 | Sulphide of carbon:  |  |        |        |                                |                       |   |
|                    | In iron casks .....  | 20                                     | —      | —      | —                              | —                     | — |
| 3.                 | Nitric acid, in receptacles of glass, covered or not with straw matting, in baskets or not ..  | 25                                     | —      | —      | —                              | —                     | — |
|                    | In iron casks .....  | 15                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels, covered or not with straw matting, in baskets or not .....   | 40                                     | —      | —      | —                              | —                     | — |
|                    | Hydrochloric acid .....  | —                                      | 10     | 10     | —                              | —                     | — |
|                    | In glass vessels, covered or not with straw matting, in baskets or not ..  | 22                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels, covered or not with straw matting, in baskets or not ..  | 40                                     | —      | —      | —                              | —                     | — |
| 4.                 | Acetic acid .....  | —                                      | 10     | 10     | —                              | —                     | — |
|                    | In glass vessels, covered or not with straw matting, in baskets or not ..  | 30                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels, covered or not with straw matting, in baskets or not ..  | 40                                     | —      | —      | —                              | —                     | — |
| 5.                 | Tartaric acid .....  | —                                      | 10     | 7      | 1                              | 2                     | 3 |
|                    | In tin boxes .....   | 12                                     | —      | —      | —                              | —                     | — |
|                    | In glass receptacles .....   | 30                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels .....   | 40                                     | —      | —      | —                              | —                     | — |
| 6.                 | Beuzoic, citric, phosphoric and chromic acids .....  | —                                      | 20     | 10     | —                              | —                     | — |
|                    | Tannic acid (tannin) .....   | —                                      | 25     | 12     | 2                              | 4                     | 6 |
|                    | In tin boxes .....   | 12(2)                                  | —      | —      | —                              | —                     | — |
|                    | In glass receptacles .....   | 30(2)                                  | —      | —      | —                              | —                     | — |
|                    | In earthen vessels .....   | 40(2)                                  | —      | —      | —                              | —                     | — |
| 7.                 | Salicylic acid .....   | —                                      | 20     | 10     | —                              | —                     | — |
|                    | Gallic and pyrogallous acids ..  | —                                      | 20     | 10     | —                              | —                     | — |
|                    | Note L.—Salts of the acids mentioned in sub-divisions 4, 5, 6, 7, and 8 of the present number (108), unless separately designated, and dutiable under these paragraphs ..  | Same tare as for the respective acids. |        |        |                                |                       |   |
| 109                | Coppers:   |  |        |        |                                |                       |   |
| 1.                 | Iron or green .....  | —                                      | 10     | 6      | 1                              | 2                     | 3 |
| 2.                 | Blue (copper), except anhydrous coppers .....  | —                                      | 8      | 10     | 1                              | 2                     | 3 |
|                    | Salzburg coppers (a mixture of sulphate of iron and sulphate of copper), zinc (or white) coppers; chloride of zinc .....   | —                                      | 8      | 8      | 1                              | 2                     | 3 |
| 110                | Salts and preparations containing gold, platinum, or silver ..   | —                                      | 10     | 10     | —                              | —                     | — |
| 111                | 1. Anthraquinone .....   | —                                      | 13     | 7½     | 1                              | 2                     | 3 |
| 2.                 | Tartar emetic, fluoric acid, antimony, lactate of antimony, oxalate of antimony, also double salts of the same ..  | —                                      | 13     | 16     | 1                              | 2                     | 3 |
|                    | General Note.—For goods enumerated in numbers 100, 105, 107, 109, 110, 111 and 116, imported in receptacles of glass, earth, iron or tin, the percentage to be deducted shall be the same as that established for similar receptacles in number 98 of the present table. |  |        |        |                                |                       |   |
| 115                | Ether (sulphuric), collodion:  |  |        |        |                                |                       |   |
|                    | In tin boxes .....   | 12                                     | —      | —      | —                              | —                     | — |
|                    | In receptacles of iron, zinc or copper .....   | 20                                     | —      | —      | —                              | —                     | — |
|                    | In glass receptacles .....   | 30                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels .....   | 40                                     | —      | —      | —                              | —                     | — |
|                    | Chloral, chloroform:   |  |        |        |                                |                       |   |
|                    | In tin boxes .....   | 12                                     | —      | —      | —                              | —                     | — |
|                    | In receptacles of iron, zinc or copper .....   | 20                                     | —      | —      | —                              | —                     | — |
|                    | In glass receptacles .....   | 30                                     | —      | —      | —                              | —                     | — |
|                    | In earthen vessels .....   | 40                                     | —      | —      | —                              | —                     | — |

(1) The tare allowances are likewise applicable to all ammoniacal preparations enumerated in No. 98 of the tariff.

(2) Tare, identical of the kind and quality of packages.

(2) The same tare is applied to acids dutiable under sub-divisions 7 and 8 of number 108 of the Tariff.

| Nos.<br>of the tariff. | Goods.   | Percentage to be deducted. |        |        |         |         |         | Nos.<br>of the tariff. | Goods.   | Percentage to be deducted. |        |        |         |         |         |
|------------------------|--|----------------------------|--------|--------|---------|---------|---------|------------------------|--|----------------------------|--------|--------|---------|---------|---------|
|                        |  | Various<br>packages.       | Cases. | Casks. | Sacks.  |         |         |                        |  | Various<br>packages.       | Cases. | Casks. | Sacks.  |         |         |
|                        |  |                            |        |        | single. | double. | treble. |                        |  |                            |        |        | single. | double. | treble. |
| 116                    | Opium and lactucarium.....   | —                          | 25(+)  | —      | —       | —       | —       | —                      | c. In any shape, in <i>subicks</i><br>(bales).....   | 8                          | —      | —      | —       | —       | —       |
| 117                    | Vegetable oils and glycerine,<br>unrefined:  | —                          | —      | —      | —       | —       | —       | —                      | 129 Cochineal and preparations<br>thereof:   | —                          | —      | —      | —       | —       | —       |
|                        | 1. Fatty oils (olive, laurel,<br>cottonseed, &c.) except<br>those separately designated<br>"oil of" (boiled oil, sicca-<br>tive oil).....  | —                          | —      | 17     | —       | —       | —       | —                      | 1. Cochineal in any form except<br>cochineal preparations....  | —                          | 14(+)  | 16(+)  | 2       | 3       | 4½      |
|                        | In cow hides.....  | 6½                         | —      | —      | —       | —       | —       | —                      | Kermes-grains.....   | —                          | 10     | 10     | 2       | 3       | 4½      |
|                        | In sheep or goat skins.....  | 2½                         | —      | —      | —       | —       | —       | —                      | 2. Cochineal preparations of all<br>kinds, cochineal red.....  | —                          | 10     | 10     | 2       | 4       | 6       |
|                        | In tin boxes.....  | 8                          | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | In glass receptacles.....  | 40                         | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | 130 Prussian blue and Parisian blue;<br>ultra-marine (natural, arti-<br>ficial and green); washing<br>blue of all kinds.....   | —                          | 15(+)  | 10     | 2       | 4       | 6       |
|                        | Cocoa butter:.....   | —                          | 13     | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
|                        | In bales.....  | 2                          | —      | —      | —       | —       | —       | —                      | 131 White lead.....  | —                          | 8      | 5      | —       | —       | —       |
|                        | 2. Castor oil and alizarine oil  | —                          | —      | 17     | —       | —       | —       | —                      | Zinc white.....  | —                          | 8      | 12     | —       | —       | —       |
|                        | In tin boxes.....  | 6                          | —      | —      | —       | —       | —       | —                      | 132 Red lead.....  | —                          | 8      | 4      | —       | —       | —       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | 133 Colours derived from copper (in-<br>cluding verdigris) and from<br>arsenic.....  | —                          | 10     | 15     | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | In double cases.....   | 15                         | —      | —      | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
|                        | 3. Cocoa-nut and palm oils..   | —                          | —      | 17     | —       | —       | —       | —                      | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       |
|                        | In cow hides.....  | 6½                         | —      | —      | —       | —       | —       | —                      | 134 Dyeing preparations:   | —                          | —      | —      | —       | —       | —       |
|                        | In sheep and goat skins.....   | 2½                         | —      | —      | —       | —       | —       | —                      | 1. All kinds of dyeing extracts,<br>not separately designated,<br>also gallotannic and sumac<br>extracts; preparations of<br>madder, except those men-<br>tioned in number 135.....  | —                          | 10     | 13     | 2       | 4       | 6       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | 2. Extracts of safflower (cartha-<br>min) and archil, in any form;<br>extract of indigo (indigo<br>carmine) in paste or liquid;<br>hematine, dried.....  | —                          | 10     | 13     | 2       | 4       | 6       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | In glass receptacles.....  | 40                         | —      | —      | —       | —       | —       |
|                        | 5. Glycerine, not refined....  | —                          | —      | 17     | —       | —       | —       | —                      | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | 135 Alizarin, alizarin lake, and all<br>synthetic organic dye sub-<br>stances (pigments), the bases<br>of such substances, or com-<br>binations of the same; also<br>mixtures and combinations of<br>pigments with inorganic bases<br>and salts (pigment lakes etc.)   | —                          | 10     | 12     | 2       | 4       | 6       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | In tin boxes, imported in<br>wooden cases or in casks:   | —                          | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | Cases or casks.....  | 10                         | —      | —      | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | Tin boxes.....   | 8                          | —      | —      | —       | —       | —       |
| 118                    | Aromatic waters without ad-<br>mixture of alcohol, e.g., cherry-<br>laurel, pepper-mint, orange-<br>blossom, rose, and similar<br>waters.....  | —                          | —      | 17     | —       | —       | —       | —                      | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | Indigotin (indigo extract in a<br>dry state).....  | —                          | 10     | 10     | 2       | 4       | 6       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
| 119                    | 3. Volatile and aromatic oils,<br>natural and artificial without<br>any admixture of spirit:   | —                          | —      | —      | —       | —       | —       | —                      | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | 136 Colours for miniature painting in<br>cakes, in powders, or shells,<br>or in bladders; Indian ink..   | —                          | 10     | 10     | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | 137 Colours and colouring materials<br>not separately designated; all<br>kinds of colours mixed with<br>a very small quantity of<br>organic pigment, or ground<br>and mixed, with water, gluey<br>solutions, oil, etc.; colours<br>containing an admixture of<br>drying materials, if they are<br>not subject to a higher rate of<br>duty; blacking..... | —                          | 10     | 10(+)  | 2       | 4       | 6       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       |
| 120                    | 2. Soap of all kinds, with the<br>exception of toilet soap.....  | —                          | 9      | —      | —       | —       | —       | —                      | In double cases.....   | 16(+)                      | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | In double casks.....   | 15(+)                      | —      | —      | —       | —       | —       |
| 121                    | Varnishes, prepared with spirit<br>or turpentine; resin dissolved<br>in oil (oil varnishes).....   | —                          | —      | 17     | —       | —       | —       | —                      | In glass receptacles.....  | 30(+)                      | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | In earthen vessels.....  | 40(+)                      | —      | —      | —       | —       | —       |
|                        | In receptacles of iron, zinc<br>or copper.....   | 20                         | —      | —      | —       | —       | —       | —                      | In iron, zinc and copper<br>receptacles.....   | 20(+)                      | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      | Inks, liquid or solid, of all<br>kinds.....  | —                          | 10     | 15     | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      | In cases, with glass recep-<br>tacles.....   | 50                         | —      | —      | —       | —       | —       |
| 122                    | Sealing wax and gum-lac.....   | —                          | 13     | 15     | —       | —       | —       | —                      | In casks, with earthen<br>vessels.....   | 60                         | —      | —      | —       | —       | —       |
| 123                    | Matches, chemical, of all kinds  | —                          | 10     | 10     | —       | —       | —       | —                      | 138 Metallic ores and minerals:  | —                          | —      | —      | —       | —       | —       |
| 124                    | 2. Tan-bark, and natural tan-<br>ning materials of all kinds,<br>reduced to powder, except<br>sumac [which in any form,<br>pays the duty indicated under<br>sub-division 1 of the present<br>number (124)]...... | —                          | 10     | 10     | 1       | 4       | 6       | 6                      | 1. All kinds except graphite and<br>lead ore.....  | —                          | 7      | 7      | —       | —       | —       |
|                        | 3. Tanning extracts of all kinds<br>(except gallotannic and<br>sumac).....   | —                          | 10     | 10     | 1       | 2       | 3       | 5                      | 2. Lead ore.....   | —                          | 7      | 7      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      | 139 2. Manganese (ferro-manganese),<br>silicium and chrome cast<br>iron, in pigs, scrap and<br>slavings.....   | —                          | —      | —      | —       | —       | —       |
|                        | In receptacles of iron or zinc   | —                          | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | In glass receptacles.....  | 30                         | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | In earthen vessels.....  | 40                         | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
| 125                    | Dyeing substances, natural:  | —                          | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | 1. Vegetable, except those sepa-<br>rately designated:   | —                          | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | a. Not reduced to powder;<br>quercitron, in any form, dye-<br>woods, in logs and blocks.....   | —                          | 10     | 10     | 1       | 2       | 3       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | b. Reduced to powder, dye-<br>woods, ground or chopped up.....   | —                          | 10     | 10     | 1       | 2       | 3       | 5                      |  | —                          | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
| 126                    | Archil (cudbear), annatto,<br>catechu; Dutch pink.....   | —                          | 10     | 10     | 1       | 2       | 3       | 4                      |  | —                          | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
| 127                    | Madder, ground.....  | —                          | 10     | 10     | 1       | 2       | 3       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | In tin boxes.....  | 12                         | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
| 128                    | Indigo, natural and artificial,<br>in any form (except indigo ex-<br>tract and indigotin):   | —                          | —      | —      | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | a. Closely packed.....   | —                          | 24     | 27     | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |
|                        | b. Not closely packed.....   | —                          | 27     | 35     | —       | —       | —       | —                      |  | —                          | —      | —      | —       | —       | —       |

TABLE OF TARIFF ALLOWANCES—continued.  
Percentage to be deducted.

| No.<br>of the tariff. | Goods.  | Percentage to be deducted. |        |        |                              |         |                             | No.<br>of the tariff. | Goods.   | Percentage to be deducted.                                    |        |        |   |                             |   |
|-----------------------|---|----------------------------|--------|--------|------------------------------|---------|-----------------------------|-----------------------|--|---|--------|--------|---|-----------------------------|---|
|                       |   | Various<br>packages.       | Cases. | Casks. | Sacks.<br>single.<br>double. | Treble. | Mats.<br>single.<br>double. |                       |  | Various<br>packages.  | Cases. | Casks. | Sacks.<br>single.<br>double.<br>treble. | Mats.<br>single.<br>double. |   |
| 140                   | 1. Bar and assorted iron.....   | —                          | 6      | —      | —                            | —       | —                           | 2.                    | Of copper or copper alloys,<br>or of any of the metals or<br>metal alloys specified in<br>number 143, wire coated<br>with tin, zinc or other com-<br>mon metal.....  | —   | 10     | 5      | 1                                       | 2                           | — |
|                       | 2. Hoop iron .....  | —                          | 6      | —      | —                            | —       | —                           |                       |  |   |        |        |   |                             |   |
|                       | 3 and 4. Sheet iron of all kinds  | —                          | 6      | —      | —                            | —       | —                           |                       |  |   |        |        |   |                             |   |
| 141                   | Tin plate (tinned sheet-iron),<br>lacquered or not, stamped<br>with designs and crystallised<br>(crystallised tin plate); sheet<br>iron, painted, varnished,<br>coated with zinc, copper,<br>nickel or other common<br>metals .....                                       | —                          | 6      | —      | 1                            | 2       | —                           | 56                    | Wire manufactures :  |   |        |        |   |                             |   |
|                       | 1. Bar and assorted steel .....   | —                          | 6      | —      | —                            | —       | —                           |                       | 1. Of iron and steel :   |   |        |        |   |                             |   |
|                       | 2. Hoop steel.....  | —                          | 6      | —      | —                            | —       | —                           |                       | a. All except those sepa-<br>rately designated .....   | —   | 13     | —      | 1                                       | 2                           | — |
|                       | 3 and 4. Sheet steel of all kinds   | —                          | 6      | —      | —                            | —       | —                           |                       | b. Wire nails, machine-<br>made nails, horseshoe nails,<br>rivets and pins; nails of<br>malleable cast iron; barbed<br>wire for fences.....  | —   | 7      | 7      | 1                                       | 2                           | — |
| 143                   | Copper, aluminium, cobalt, bis-<br>muth, cadmium, and other<br>metals not separately desig-<br>nated, except nickel; chry-<br>socolia, tombac, argentine<br>(German silver), Britannia<br>metal, and all other metal<br>alloys, except those sepa-<br>rately designated : |                            |        |        |                              |         |                             |                       | c. Iron and steel wire<br>(even though coated with<br>tin or zinc) covered with<br>fibrous materials or gutta-<br>percha, wire cables and<br>hawsers of iron or steel....  | —   | 4      | 4      | —                                       | —                           | — |
|                       | 1. In pigs, ingots, shavings,<br>filings, scrap and powder ..   | —                          | 10     | 4      | —                            | —       | —                           |                       | d. Carls and fillets of<br>cords .....   | —   | 7      | 5      | 1                                       | 2                           | — |
|                       | Nickel in pigs, ingots, shav-<br>ings, filings, scrap & powder ..   | —                          | 7      | 4      | —                            | —       | —                           |                       | 2. Of copper, of copper alloys,<br>or of any of the metals or<br>metal alloys enumerated in<br>number 143 :  | —   | 16     | —      | —                                       | —                           | — |
|                       | 2. Metals and alloys of metals<br>specified in number 143,<br>except aluminium, in bars,<br>rods and sheets, whether<br>cut and polished or not,<br>with or without designs<br>rolled or stamped on their<br>surface .....  | —                          | 9      | 4      | —                            | —       | —                           |                       | a. All except those sepa-<br>rately designated .....   | —   | 12     | —      | 1                                       | 2                           | — |
|                       | Aluminium in bars, rods and<br>sheets, whether cut and<br>polished or not, with or<br>without design rolled or<br>stamped on their surface ..   | —                          | 2      | —      | —                            | —       | —                           |                       | b. Wire tissues prepared<br>from wire having a di-<br>ameter of 1 millimetre or<br>less .....  | —   | 24     | —      | —                                       | —                           | — |
| 144                   | Tin : 1. In pigs, rods or scrap ..  | —                          | 10     | 4      | 1                            | 2       | —                           |                       | c. Wire (even in the form<br>of a bunch or cable) covered<br>with fibrous materials,<br>gutta-percha, caoutchouc, or<br>other common materials ..  | —   | 10     | 5      | 1                                       | 2                           | — |
|                       | 2. In sheets, polished or not;<br>amalgam for mirrors; sheets<br>of lead coated with tin, also<br>sheets of tin, or sheets of<br>lead covered with tin,<br>painted, or coated with<br>coloured varnish.....   | —                          | 6      | 6      | 1                            | 2       | —                           |                       | Note.—Wire of all kinds,<br>and also all manufactures<br>of wire covered with silk,<br>whether such silk be mixed<br>with other fibrous sub-<br>stances or not .....   | Same tare as allowed for like wares<br>not covered with silk. |        |        |   |                             |   |
| 145                   | Mercury : .....   |                            |        |        |                              |         |                             |                       | 3. Electrical cables of all kinds,<br>in drums .....   | —   | 10     | —      | —                                       | —                           | — |
|                       | In leather bags with casks....  | 15                         | —      | —      | —                            | —       | —                           | 158                   | 3. Shears for sheep shearing ..  | —   | 9      | 8      | —                                       | —                           | — |
|                       | In glass receptacles .....  | 15                         | —      | —      | —                            | —       | —                           | 160                   | 1. Scythies .....  | —   | 16     | 8      | —                                       | —                           | — |
|                       | In earthen vessels .....  | 20                         | —      | —      | —                            | —       | —                           |                       | Packed in straw .....  | —   | 5      | —      | —                                       | —                           | — |
|                       | In receptacles of iron or cast iron   | 20                         | —      | —      | —                            | —       | —                           |                       | Sickles and bills .....  | —   | 14     | 13     | —                                       | —                           | — |
| 146                   | Lead : .....  |                            |        |        |                              |         |                             |                       | 2. Straw choppers .....  | —   | 10     | 5      | —                                       | —                           | — |
|                       | 1. In pigs and scrap .....  | —                          | 8      | 8      | —                            | —       | —                           |                       | Shovels, spades, forks, rakes,<br>picks, spuds and mattocks ..   | —   | 9      | 8      | —                                       | —                           | — |
|                       | Litharge, silver litharge, lead<br>slag .....   | —                          | 8      | 3      | —                            | —       | —                           |                       | Iron hoes .....  | —   | 7      | 7      | —                                       | —                           | — |
|                       | 2. In rolls, sheets, wire and<br>piping .....   | —                          | 8      | 7      | —                            | —       | —                           | 161                   | Hand-tools for use in trades,<br>crafts, arts and industries :   |   |        |        |   |                             |   |
|                       | Rolled on wooden cylinders<br>covered with straw .....  | —                          | 4      | —      | —                            | —       | —                           |                       | 1. Files and rasps, also screw-<br>drivers, screw-taps and<br>screw-discs .....  | —   | 6      | 8      | —                                       | —                           | — |
|                       | 3. Type metal (alloy of lead,<br>antimony and tin) un-<br>manufactured .....  | —                          | 7      | 4      | —                            | —       | —                           |                       | 2. Hand-tools of all kinds, ex-<br>cept those mentioned in<br>sub-division 1 of the present<br>number (161), also with the<br>exception of those which<br>fall under number 168, even<br>though with parts com-<br>posed of other common<br>materials .....  | —   | 6      | 8      | —                                       | —                           | — |
| 147                   | Zinc : .....  |                            |        |        |                              |         |                             | 162                   | 1. Printing type.....  | —   | 7      | —      | —                                       | —                           | — |
|                       | 1. In pigs, scrap, or powder,<br>also zinc slag and zinc dust ..  | —                          | 7      | 3½     | —                            | —       | —                           | 164                   | Shot .....   | —   | 2      | —      | —                                       | —                           | — |
|                       | 2. In sheets, polished or not, or<br>in rods; sheet zinc coated<br>with nickel or other com-<br>mon metals .....  | —                          | 7      | 3½     | —                            | —       | —                           | 166                   | Brazing powder made of non-<br>precious metals .....   | —   | 10     | 10     | —                                       | —                           | — |
| 148                   | 2. Hollow ware of enamelled<br>cast iron .....  | —                          | 23     | 14     | —                            | —       | —                           | 167                   | a. and b. Cylinders of copper<br>for machines .....  | —   | 13     | —      | —                                       | —                           | — |
| 149                   | 161 Nails of wrought iron .....   | —                          | 7      | 7      | 1                            | 2       | —                           | 169                   | 1. Astronomical, optical (ex-<br>cept those mentioned in<br>number 170), physical,<br>chemical, and mathemati-<br>cal, geological and drawing<br>instruments, appliances<br>and apparatus; instru-<br>ments, &c., for medical pur-<br>poses; magic lanterns and<br>other lanterns for picture<br>projection; photographic<br>apparatus; geographical<br>globes; telegraphic and tele-<br>phonic apparatus; electrical<br>and pneumatic bells ..... | —   | 30     | —      | —                                       | —                           | — |
| 168                   | Iron and steel manufactures,<br>except those separately desig-<br>nated, wrought, turned,<br>polished, ground, bronzed,<br>or otherwise elaborated, with<br>or without parts composed of<br>wood, or of copper or alloys<br>thereof :                                     |                            |        |        |                              |         |                             |                       | a. Mounted .....   | —   | 65     | —      | —                                       | —                           | — |
|                       | 1. All kinds, except those men-<br>tioned in sub-division 2 ..  | —                          | 6      | 6      | —                            | —       | —                           |                       | b. Without mounting ..   | —   | 46     | —      | —                                       | —                           | — |
| 164                   | Tin-plate manufactures :  |                            |        |        |                              |         |                             |                       | 4. Electric incandescent lamps<br>with metal filament :  |   |        |        |   |                             |   |
|                       | 1. Of all kinds, also sheet iron<br>manufactures coated with<br>varnish, enamel, zinc, or<br>other common metal, or<br>painted (except those com-<br>ing under sub-division 2 of<br>the present number 154) ..  | —                          | 36     | 30     | —                            | —       | —                           |                       | a. Mounted .....   | —   | 65     | —      | —                                       | —                           | — |
|                       | 2. The same manufactures,<br>gift, painted pictorially, or<br>otherwise embellished ....  | —                          | 36     | 30     | —                            | —       | —                           |                       | b. Without mounting ..   | —   | 46     | —      | —                                       | —                           | — |
| 165                   | Wire :  |                            |        |        |                              |         |                             |                       |  |   |        |        |   |                             |   |
|                       | 1. Of iron or steel, of all kinds,<br>including wire coated with<br>tin, zinc or other common<br>metals.....  | —                          | 6      | 4      | 1                            | 2       | —                           |                       |  |   |        |        |   |                             |   |



| No. of the tariff.              | Goods.   | Percentage to be deducted. |        |        |         |         |       | No. of the tariff. | Goods.   | Percentage to be deducted.   |        |        |         |         |       |
|---------------------------------|--|----------------------------|--------|--------|---------|---------|-------|--------------------|--|--|--------|--------|---------|---------|-------|
|                                 |  | Various packages.          | Cases. | Casks. | single. | double. | Mata. |                    |  | Various packages.  | Cases. | Casks. | single. | double. | Mata. |
| 176                             | Rags and paper pulp:   |                            |        |        |         |         |       |                    |  |  |        |        |         |         |       |
| 1.                              | Woolen rag-also cuttings from woolen tissues, not being samples (number 218), having a length of not more than 1 arshin, and a width of not more than 1 vershok: |                            |        |        |         |         |       |                    | 2.   | Spun, undyed or dyed [up to No. 57 (metrical system) and above].....                                 | 18     | 15     | —       | —       | —     |
| 2.                              | In bales.....  | 2½                         | —      | —      | —       | —       | —     |                    | On bobbins.....  | 24(2)  | 35(2)  | —      | —       | —       | —     |
| 3.                              | Paper pulp, prepared by a chemical process (cellulose pulp made from rags, straw, peat, &c.)—dry, containing less than 50% of water:                             |                            |        |        |         |         |       |                    | On paper tubes.....  | 24(2)  | 30(2)  | —      | —       | —       | —     |
| 4.                              | In bales of cloth fitted with hoops.....   | 1                          | —      | —      | —       | —       | —     |                    | On paper spoons.....   | 22(2)  | 17(2)  | —      | —       | —       | —     |
| 77                              | 2. Cigarette paper, except cigarette paper in flat booklets.....   | —                          | 27     | —      | —       | —       | —     |                    | 3.   | Twisted, undyed or dyed [up to No. 57 (metrical system) and above].....                              | —      | 22     | —       | —       | —     |
| 80                              | Silk:  |                            |        |        |         |         |       |                    | 4.   | Fancy, of all sorts (with knots, eyes, rings, and the like), undyed or dyed.....                     | —      | 22     | —       | —       | —     |
| 1.                              | Cocoons in bales.....  | 3                          | —      | —      | —       | —       | —     |                    | 186a   | 2 and 3. Wool spun and twisted, prepared for the warp, on cylinders.....                             | —      | 30     | 30      | —       | —     |
| 2.                              | Silk waste of all kinds, uncombed, in bales.....   | 3                          | —      | —      | —       | —       | —     |                    | 214  | Jet, imitation pearls and beads of glass, metal and other common materials:                          |        |        |         |         |       |
| 3.                              | Silk wadding or combed silk waste, undyed or dyed, in bales.....   | 2½                         | —      | —      | —       | —       | —     |                    | 1.   | Loose or threaded, arranged, according to colour, size or shape, in strings, packets, or skeins..... | —      | 13     | 10      | —       | —     |
| 4.                              | Raw silk, in bales.....  | 2½                         | —      | —      | —       | —       | —     |                    | 216  | Note 2.—Slates.....  | —      | 15     | —       | —       | —     |
| 81                              | Wool and down (luffy hair), uncombed, unspun:  |                            |        |        |         |         |       |                    | <b>B.—EXPORTATION OF SUGAR.</b>  |  |        |        |         |         |       |
| 1.                              | Unwashed or washed, undyed: wool comings and waste, undyed, carded or not:   |                            |        |        |         |         |       |                    | Russian sugar exported abroad in casks or cases of fir, pine and other light wood weighing gross at least 75 pounds.....   |  |        |        |         |         |       |
| 2.                              | Dyed: artificial and miller; wool comings and waste, dyed, carded or not; mixtures of vegetable fibres with wool:  |                            |        |        |         |         |       |                    | In casks or cases of oak, ash, aspen and other heavy wood.....   |  |        |        |         |         |       |
| 32                              | Cotton scutched, carded; cotton wadding, in gummed layers or not; cotton comings of all kinds:   |                            |        |        |         |         |       |                    | In sacks.....  |  |        |        |         |         |       |
| a.                              | Undyed:  |                            |        |        |         |         |       |                    | As regards refined sugar exported to Persia or to Asiatic Turkey, in felt wrappers, the net weight shall be ascertained by weighing: when it is exported in cases weighing gross not more than 5½ pounds, the tare allowance shall be.....   |  |        |        |         |         |       |
| b.                              | Dyed; dyed cotton:   |                            |        |        |         |         |       |                    | Goods imported in glass, earthen or metal receptacles, wrapped in cases with sawdust, shall, in addition to the tare granted for said receptacle, enjoy a further tare allowance of 10% on the gross weight, for the cases and sawdust.  |  |        |        |         |         |       |
| c.                              | Hygroscopic and anti-septic wadding.....   | 10                         | 10     | 2      | 4       | 6       | 8     |                    | <b>TEMPORARY CUSTOMS REGIME IN THE NORTHERN TERRITORY OF RUSSIA.</b>   |  |        |        |         |         |       |
| 3                               | Cotton spun into yarn, &c.:  |                            |        |        |         |         |       |                    | A Decree published in the Archangel "Vestnik" of the 13th June, 1919 (and in force as from that date), stated that the Provisional Government has decided to make the following temporary alterations in the rates of Customs duty applicable to goods imported into the territory:— |  |        |        |         |         |       |
| 1.                              | Of the lower numbers, below No. 38 (English):  |                            |        |        |         |         |       |                    | <b>L.—IMPORT DUTIES.</b>   |  |        |        |         |         |       |
| a.                              | Unbleached.....  | 18(1)                      | 10(1)  | —      | —       | —       | —     |                    | Import duties are to be charged on the articles of the Russian Customs Tariff of 1906 as revised in 1915 on the following scale:—  |  |        |        |         |         |       |
| b.                              | Bleached, dyed (except in Turkey red), or mercerized.....  | 18(1)                      | 10(1)  | —      | —       | —       | —     |                    | (a) TARIFF NOS. IN RESPECT OF WHICH DUTIES ARE LEVIABLE AT THE PRESCRIBED RATES:—  |  |        |        |         |         |       |
| c.                              | Dyed in Turkey red.....  | 18(1)                      | 10(1)  | —      | —       | —       | —     |                    | ex Group I.—Foodstuffs and Animals.  |  |        |        |         |         |       |
| The same in bales.....          | 3  | 18(1)                      | 10(1)  | —      | —       | —       | —     |                    | Tariff Nos. 1 (1) [Cereals, except rice, in the grain; peas and beans]; 20; 22; 33 (1) and 33 (2); 40.   |  |        |        |         |         |       |
| 2.                              | From No. 38 inclusive to No. 59 exclusive (English):   |                            |        |        |         |         |       |                    | ex Group II.—Animal Products and Wares thereof.  |  |        |        |         |         |       |
| a.                              | Unbleached.....  | 15(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff Nos. 41 (1); 44; 56 (4) b.  |  |        |        |         |         |       |
| b.                              | Bleached, dyed, or mercerized.....   | 15(1)                      | 15(1)  | —      | —       | —       | —     |                    | ex Group III.—Vegetable Products and Basket Work.  |  |        |        |         |         |       |
| The same in bales.....          | 3  | 15(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff Nos. 62 (1); 64 (4).  |  |        |        |         |         |       |
| 3.                              | From No. 60 to No. 80 inclusive (English):   |                            |        |        |         |         |       |                    | ex Group IV.—Stone, etc.   |  |        |        |         |         |       |
| a.                              | Unbleached.....  | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff No. 66 (1).   |  |        |        |         |         |       |
| b.                              | Bleached, dyed, or mercerized.....   | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | ex Group V.—Fuel, Asphalt, etc.  |  |        |        |         |         |       |
| The same in bales.....          | 3  | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff Nos. 84; 85.  |  |        |        |         |         |       |
| 4.                              | Of the higher numbers, above No. 80 (English):   |                            |        |        |         |         |       |                    | ex Group VI.—Chemical Materials and Products.  |  |        |        |         |         |       |
| a.                              | Unbleached.....  | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff Nos. 89; 103 (1) and 103 (3).   |  |        |        |         |         |       |
| b.                              | Bleached, dyed, or mercerized.....   | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | ex Group VII.—Metals and Metal Wares.  |  |        |        |         |         |       |
| The same in bales.....          | 3  | 18(1)                      | 15(1)  | —      | —       | —       | —     |                    | Tariff Nos. 139; 140; 142; 143 (1); 150 (1); 151; 152; 156 (1) b; 159 (1); 164; 167 (4) and 167 (11) b; 175.   |  |        |        |         |         |       |
| 1 and 2.                        | Yarns spun from the fibrous substances mentioned in sub-divisions 2 and 3 of number 179, not twisted (up to No. 70 [English], and above):                        | 15                         | 15     | —      | —       | —       | —     |                    | ex Group VIII.—Paper Wares.  |  |        |        |         |         |       |
| In bales.....                   | 3  | 15                         | 15     | —      | —       | —       | —     |                    | Tariff No. 178.  |  |        |        |         |         |       |
| 1, 2 and Note 1.                | Silk twisted and spun, of all kinds.....   | 22                         | —      | —      | —       | —       | —     |                    | ex Group X.—Small Wares, etc.  |  |        |        |         |         |       |
| In bales.....                   | 4  | 22                         | —      | —      | —       | —       | —     |                    | Tariff No. 217.  |  |        |        |         |         |       |
| On bobbins.....                 | —  | 35                         | 35     | —      | —       | —       | —     |                    | (b) TARIFF NOS. IN RESPECT OF WHICH DUTIES ARE LEVIABLE AT TEN TIMES THE PRESCRIBED RATES:—  |  |        |        |         |         |       |
| Wool, combed, spun and twisted: |  |                            |        |        |         |         |       |                    | ex Group I.—Foodstuffs and Animals.  |  |        |        |         |         |       |
| 1.                              | Combed:  |                            |        |        |         |         |       |                    | Tariff Nos. 9; 14; 15 (2) and 15 (3); 16; 27 (1); 28 (2) b; 83.  |  |        |        |         |         |       |
| a.                              | Undyed.....  | 18                         | —      | —      | —       | —       | —     |                    | ex Group II.—Animal Products and Wares thereof.  |  |        |        |         |         |       |
| b.                              | Dyed.....  | 18                         | —      | —      | —       | —       | —     |                    | Tariff Nos. 49; 46; 47; 49; 50; 55 (2) and 55 (4).   |  |        |        |         |         |       |
| In bales.....                   | 2  | 18                         | —      | —      | —       | —       | —     |                    |  |  |        |        |         |         |       |

(1) Even if the yarn is wound on paper tubes or spools.

(2) The same tare allowances for twisted wool.

| Tariff No. | Articles.                         | Rate of Duty.                                    |
|------------|-----------------------------------|--|
| 226        | Margarine product .....           | Rate of duty as prescribed for Tariff No. 225.   |
| 227        | Potatoes of American origin ..... | Rate of duty as prescribed under Tariff No. (2). |

| Tariff<br>No. | Articles.   | Rate of Duty.                                |
|---------------|---|--|
| 234           | Preparations of pork .....  | Rate of duty unc<br>corresponding Tar<br>No. |
| 235           | Comestibles and beverages containing artificial<br>-sweetening substances ..... | Rate of duty unc<br>corresponding Tar<br>No. |
| 236           | Foreign spirituous beverages .....  | Rate of duty unc<br>Tariff No. 27.           |

## II.—EXPORT DUTIES.

The rates of export duty prescribed by the Russian Customs Tariff 1906 as revised in 1915, are maintained with the following exceptions:

No. 1 (a) Phosphates, bone meal, bone black..... Per pound 20 cop  
Nos. 1 (a), 3, 4, 5 (Note), 6 and 11.... Five times the prescribed duty

## SOUTH RUSSIA.

(1) DUTIES.—Customs duty on imported goods to be levied at frontiers at the rate of 10% of the value thereof (*ad val.*), calculated c. on board at port of destination.

(2) EXEMPTION.—Goods liable to excise duty on importation exempt from customs duty.

(3) **FREE LIST.**—In addition to those goods indicated in the Customs Statutes and in the General Customs Tariff for European trade, the following goods are to be imported duty free:—

(a) Implements or tools, and articles used in connection with production :

(b) Such other goods as are listed by the chief of the Department Finance in agreement with the chief of the Department Commerce and Industry.

(4) VALUATIONS FOR CUSTOMS PURPOSES.—In the event of a valuation being placed on imported goods as compared with their not cost, and in the event of the owner (or the forwarding agent, commission agent or business representative) not agreeing to increase the valuation, the Customs is empowered to take over the goods on behalf of Treasury, paying the owner 20 % over and above the declared value.

The following is a list of the goods which may be imported free of duty :-

- Nos. 1 & 233 Cereals of all kinds in the grain; peas, beans, potatoes.
- 2 Rice.
- 3 Flour, malt and groats, all kinds.
- 4 Potato flour, starch, vermicelli, macaroni.
- 5 Vegetables not specially mentioned, fresh, salted and steeped, hermetically packed, prepared for use by drying, except those specially mentioned; chikory roots, dried or not, unroasted, prepared; haricots and beans, salted, in dry or fresh state.
- 6 Vinegar of all kinds, except toilet vinegar.
- 7 Cooking salts of all kinds.
- 8 Salted, smoked and dried meat; sausages.
- 9 Butter from cows' milk.
- 10 HERRINGS, salted or smoked; cod and all other dried fish.
- 11 Preservatives not specially mentioned; specially prepared food animals.
- 12 Manure; bones, prepared or not.
- 13 Soot of all kinds.
- 14 Animal fat, and oils of animal origin.
- 15 Undressed hides and skins of bulls, oxen, cows, calves, and buffalo, horses, asses; and of fish.
- 16 Belting for machinery, unsewn or sewn; picker bands for weaving looms.
- 17 Hay, in any form, and straw not cleaned; parts of plants in their natural state, not specially mentioned; seeds not specially mentioned, husked or unhusked; copra; peach and apricot stones; living plants, plants and parts of plants used in medicines; prepared materials for basket and similar work, e.g., straw, reeds, rushes, and bamboo and similar materials, bleached, dyed, or otherwise prepared.
- 18 Trawls.
- 19 Building materials.
- 20 Stone, rough or rough dressed.
- 21 Asbestos, and manufactures thereof.
- 22 Grinding and polishing substances, and articles manufactured therefrom; canvas for electro-technical purposes; lubricating and adhesive compounds not mentioned in paragraphs 1 to 21, this No.
- 23 Artificial building stones and fireproof manufactures.
- 24 Ceramic pipes of porous paste and moulded parts of pipes; stoneware (called acid-proof) and factory accessories-pots, pipes, bottles, reservoirs, flasks, condensers, tanks, connecting apparatus, and basins with pipes with thin walls, e.g., glazed or not, not enbushelled.
- 25 Coal, peat charcoal and wood charcoal, coke and peat.
- 26 Raw rubber.
- 27 India-rubber in sheets, slabs, threads and solution.
- 28 Stassfurt salts (Abraumssalz), ground or not.
- 29 Sulphur.
- 30 Antimony.
- 31 Boracic minerals, boric acid, borax.
- 32 Ammoniacal preparations.
- 33 Saltpetre.
- 34 Soda and potash.
- 35 Chloride of lime, bleaching lye.
- 36 Acids—sulphuric, nitric, acetic, tartaric, hydrochloric, benzoic, lactic, citric, phosphoric, chromic, carbon bi-sulphide.
- 37 Vegetable copper salts.
- 38 Chemical and pharmaceutical preparations not specially mentioned in other sections of the tariff.
- 39 Compound medicines and medicinal preparations in doses.
- 40 Phosphorus (common and red).
- 41 Ether (sulphuric), collodion, choral, chloroform.
- 42 Opium and lactucarium.
- 43 Vegetable oils and glycine, unrefined.
- 44 Tanning materials.
- 45 Dyeing substances, natural.

\* The Tariff Nos. referred to are those of the Russian Customs Tariff.

| No. | Articles.  |
|-----|--|
| 126 | Archil (oudhear), annotto, catechu (cutch), Dutch pink.  |
| 127 | Madder, ground.  |
| 128 | Indigo, natural and artificial, in all forms.  |
| 129 | Cochineal and preparations thereof.  |
| 130 | Prussian blue and Paris blue; ultramarine, natural, artificial and green.  |
| 131 | Zinc, white, and white lead.   |
| 132 | Red lead.  |
| 133 | Colours obtained from copper (including verdigris).  |
| 134 | Dyeing preparations.   |
| 135 | Alizarin and alizarin lake, and all synthetic organic dye substances (pigments), the bases of such substances or combinations; also mixtures and combinations of pigments with inorganic bases and salts (pigment lakes, &c. &c.), indigotin (extract of indigo, dried). |
| 137 | Colours and dyeing materials not specially mentioned, except boot polish and ink.  |
| 138 | Metallic ores and minerals.  |
| 139 | Cast iron in pigs, scraps and filings.   |
| 140 | Iron, semi-manufactured (bars, ingots, sheets, &c.).   |
| 141 | Tipulape (blued sheet iron), lacquered or not, stamped with designs, and sheet iron coated with zinc.  |
| 142 | Steel, semi-manufactured (bars, ingots, sheets, &c.).  |
| 143 | Copper, aluminium, nickel, cobalt, bismuth and other metals not specially mentioned, chrysolite, toulbace, Argentine (German silver), Britannia metal, and all other metal alloys.   |

|     |   |
|-----|---|
| 144 | Tin.  |
| 145 | Mercury.  |
| 146 | Lead.   |
| 147 | Zinc.   |
| 150 | Cast-iron wares in the rough.   |
| 151 | Forged nails.   |
| 152 | Boilers and boiler-makers' work, pipes and their connecting parts, of iron.   |
| 155 | Copper and iron wire.   |
| 156 | Wire manufactures.  |
| 160 | Scythes and sickles.  |
| 161 | Hand tools for use in trades, arts, factories and workshops.  |
| 162 | Printing compositors' and printing trade accessories.   |
| 167 | Machines and apparatus, complete or incomplete, fitted together or not, except typewriters; also parts of machines and apparatus imported separately.   |
| 169 | Instruments, accessories, apparatus—astronomical, optical (except those mentioned in Tariff No. 170), physical, chemical, mathematical, geodetical and drawing, medical, navigators, vacuumeters, indicators and measuring apparatus, magic lanterns and other lanterns for picture projection, photographic apparatus, geographical globes, glasses for spectacles and opera glasses, burning glasses, magnifying glasses and all kinds of optical glasses, electrical current interrupters, commutators, safety cut-outs, holders for electrical incandescent lamps, rheostats and commutators of all kinds, fitted together or in parts, telegraphic and telephone apparatus, electric and electromagneto bells, accessories for electrical signalling, and electro-technical measuring appliances (ammeters, wattmeters, voltmeters and calculators). |

| No. | Articles.   |
|-----|---|
| 173 | Motor lorries and tractors.   |
| 176 | Rags and paper pulp.  |
| 179 | Vegetable textile materials (raw).  |
| 181 | Wool and hair, uncombed, unwoven.   |
| 182 | Cotton, scutched, carded; cotton wadding (in gummed layers or not; cotton combs of all kinds.   |
| 183 | Cotton yarn below N80 (English).  |
| 184 | Flax and jute yarns, not twisted.   |
| 186 | Wool, combed, spun and twisted.   |
| 187 | "Biaz" and "mitkal," and tissues of cotton, pure and bleached, of up to 12 square arshins to the fuit.  |
| 188 | "Biaz," "mitkal," chintz, and tissues of cotton, dyed (including those dyed Turkey red), chine, printed and mercerized, of up to 12 square arshins to the fuit. |
| 190 | Ropes, twines and fishing-nets.   |
| 191 | Jute and fluen sacks, also coarse tissues of jute for sacking and packing purposes.   |
| 192 | Tissues of jute, flax, hemp—ticking for mattresses, canvas, drills, ticks and other similar tissues for clothing.   |
| 194 | Waxed cloth, oil cloth of all kinds (except of silk), and articles manufactured therefrom; machine belting of cotton.   |
| 202 | Woolen manufactures for use in factories.   |
| 225 | Margarine products.   |
| 234 | All preparations of swine's flesh.  |
| 235 | Comestibles containing artificial sweetening substances.  |

## EXCISE DUTIES ON SUGAR, TEA AND MATCHES.

| Refined sugar   | Articles. | Rates of Duty.   |
|---|-----------|--|
| Castor sugar  |           | 300 rubls. per pond.   |
| Matches   |           | 200 " "  |
| Foreign tea (black, blossom, green and other):                                |           | 1 rouble per box.  |
| Highest grade (price indicated on the packing being over 50 roubles per fuit) |           | 15 roubles per fuit plus 50 % of the difference between sale price and 50 roubles. |
| Grade I. (from 40 to 50 roubles per fuit)                                     |           | 15 roubles per fuit.   |
| Grade II. (from 30 to 40 roubles per fuit)                                    |           | 10 " "   |
| Grade III. (from 20 to 30 roubles per fuit)                                   |           | 6 " "  |
| Grade IV. (from 16 to 20 roubles per fuit)                                    |           | 4 " "  |
| Grade V. (less than 16 roubles)   |           | 2 " "  |
| Russian tea (black, green, blossom and other):                                |           |  |
| Highest grade (over 16 roubles per fuit)                                      |           | 2 roubles per fuit plus 40 % of the difference between sale price and 16 roubles.  |
| Grade I. (from 10 to 16 roubles per fuit)                                     |           | 2 roubles per fuit.  |
| Grade II. (from 5 to 10 roubles per fuit)                                     |           | 1 " "  |
| Grade III. (from 2 to 5 roubles per fuit)                                     |           | 60 copeks " "  |
| Pressed tea, in tablets or bricks   |           | 2 roubles " "  |

## SERBIA, CROATIA AND SLAVONIA (YUGOSLAVIA)

For Certificates of Origin for Imports and Temporary Customs Privileges for Goods required for Reconstruction, see end of this Tariff.

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| Lamps, electric .. ..                  | 617                | Perfumes .. ..                    | 257-261                      | Sprinkle .. ..                   | 112-114                    | Weavers' wares .. ..                  | 430, 442, 568           |
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| Liqueurs .. ..                         | 232                | " iron .. ..                      | 539                          | Stirrups .. ..                   | 561                        | Wire .. ..                            | 93, 94                  |
| Litharge .. ..                         | 208                | Plasls .. ..                      | 698                          | Stockings .. ..                  | 240, 359                   | Wood .. ..                            | 422                     |
| Locks and keys .. ..                   | 563                | Plats .. ..                       | 172, 175                     | Stone .. ..                      | 149, 151, 480-482, 486-489 | " flock .. ..                         | 422                     |
| Loofah .. ..                           | 43                 | Pitch .. ..                       | 404                          | Stone-cutters' wheel .. ..       | 183, 484                   | Woolen wares .. ..                    | 421-436                 |
| Lysoal .. ..                           | 639                | Plants .. ..                      | 36, 38, 41, 46               | Stove pipes .. ..                | 558                        | Wool .. ..                            | 71, 308, 310            |
| Machine tools .. ..                    | 638                | Plates, printing .. ..            | 590, 623                     | Sugar .. ..                      | 119                        | Yarn of cotton .. ..                  | 274, 375                |
| Machines .. ..                         | 631, 637, 639, 641 | Platinum .. ..                    | 533, 535                     | Sulphur .. ..                    | 197                        | " hemp .. ..                          | 290, 291                |
| Magnosite .. ..                        | 154                | Polish .. ..                      | 192                          | Talc .. ..                       | 246                        | " silk .. ..                          | 33, 33                  |
| Maize .. ..                            | 3                  | Pomades .. ..                     | 258                          | Tallow .. ..                     | 67                         | " wool .. ..                          | 311-313                 |
| Malt .. ..                             | 122                | Porcelain .. ..                   | 506                          | Tar .. ..                        | 101, 175                   | Yeast .. ..                           | 12                      |
| " extract .. ..                        | 122                |                                   |                              |                                  |                            | Zinc, and manufactures of .. ..       | 590-595                 |
| Manna .. ..                            | 260                |                                   |                              |                                  |                            |                                       |                         |
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## MONEY, WEIGHTS AND MEASURES.

The Monetary unit of Serbia is the dinar = 100 paras.

For Weights and Measures Serbia has adopted the metrical system.

[In the following pages the "conventional" rates fixed by the various commercial treaties concluded with Serbia are indicated by letters thus—A, Austrian Treaty; B, British Treaty; G, German Treaty; F, French Treaty; M, Montenegro Treaty; S, Swiss Treaty; I, Italian Treaty; Bg, Belgian Treaty; and C, Turkish Treaty, and these are placed against the duties and also the notes relating thereto.]

NOTE:—For the tax known as "Trocharion," and the schedule of tare allowances, see end of Tariff.

The letters m. s. m. in the text mean "not specially mentioned."

| No. | Goods. | General Tariff. | Conventional Tariff. |
|-----|--------|-----------------|----------------------|
|     |        | D. P.           | D. P.                |

## I.—PRODUCTS OF AGRICULTURE, STOCK RAISING AND FORESTRY; OTHER ANIMAL AND VEGETABLE PRODUCE; AND ARTICLES OF FOOD AND DRINK.

## I.—PRODUCTS OF AGRICULTURE.

## (a) Cereals and Rice.

|  |          |      |   |
|--|----------|------|---|
| 1 All kinds of wheat, rye, and spelt ..  | 100 kil. | 5 00 | — |
| 2 Barley and oats .. ..                  | 3 00     | —    | — |
| 3 Maize .. ..                            | 2 50     | —    | — |
| 4 All other cereals not enumerated .. .. | 1 50     | —    | — |

Note to Nos. 1-4. — All cereals in the above pay half the duty on threshed grain, i.e., a tare deduction of 50% is allowed. Maize in cols page 7 of the duty on maize in grain, i.e., a tare deduction of 20% is allowed.

|                                  |          |       |        |
|----------------------------------|----------|-------|--------|
| 5 Rice—(i) Husked .. ..          | 100 kil. | 10 00 | 6 50 I |
| (ii) Unhusked and broken rice .. | 4 00     | —     | —      |

Notes to No. 5. — (i) Broken rice for making starch under supervision pays half the duty on unhusked rice.

(2) The difference between the duties on husked and unhusked rice shall be, in any case, exceed 2 50 dinars per 100 kilos. (A.)

|  |          |      |        |
|--|----------|------|--------|
| 6 Malt, except ground or roasted malt: |          |      |        |
| (i) Of barley .. ..                    | 100 kil. | 5 00 | 4 00 A |
| (ii) Of other cereals .. ..            | 100 kil. | 6 50 | 1 00   |

| Nos. | Goods. | General Tariff. | Conventional Tariff. |
|------|--------|-----------------|----------------------|
|      |        | D. P.           | D. P.                |

## (b) Pulse and Vegetables.

## 7 Fresh (pot herbs):

- (i) Cabbages, white-headed cabbages, kohlrabi, cauliflower, French beans, green peas, beans, cucumber, bottled lettuce and other salads, water and other melons, pumpkins, radishes, asparagus, spinach, tomatoes, paprika, celery, and other .. .. 100 kil.
- (ii) White-headed cabbages, cauliflower, French and other beans, green peas, water and other melons, asparagus, tomatoes, celery, artichokes, garlic .. .. 100 kil.
- (iii) Onions, garlic and the like .. .. 100 kil.
- (iv) Potatoes .. ..
- (v) Beans .. ..
- (vi) Peas, lentils, and other pulse .. ..

Note to Nos. 7-8. — The above-mentioned pulse pays the same duty whether shelled or unshelled.

9 Salted, boiled, pickled, dried, or otherwise simply treated and broken up, but not ground, except paprika; in casks or other like receptacles:

- (i) Haricots, peas, lentils, beans .. .. 100 kil.
- (ii) "Leblebi" (chick-peas, parched) .. ..
- (iii) Cabbages, cucumber, tomatoes, unground paprika and all other vegetables .. .. 100 kil.
- (iv) Tomato preserves, in casks or other like receptacles .. .. 100 kil.
- (v) Paprika, dried .. ..
- (vi) "pounded" .. ..
- (vii) Potatoes, broken up, dried, roasted, or otherwise simply prepared, except potato meal and potato groats .. .. 100 kil.
- (viii) Ground paprika .. ..
- (ix) Truffles, fresh or dry .. ..
- (x) Other sorts, fresh or dry .. ..

† Conventionalised as regular onions.

| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|-----------------------------|---------------------------------------|------|--|-----------------------------|---------------------------------------|
| (c) <i>Fruit.</i>                                     |                             |                                       |      |  |                             |                                       |
| Grapes (fresh): (i) Table grapes:                     |                             |                                       |      | 26 Coffee substitutes: chicory, acorus, barley,    |                             |                                       |
| (a) In receptacles weighing up to 5 kilos             |                             |                                       |      | maize and other substitutes, in lumps, or          |                             |                                       |
| 100 kil.  | 26 00                       | 6 00 I                                |      | roasted and ground or not.....100 kil.             | 50 00                       | 35 00                                 |
| (b) In receptacles weighing more than                 |                             |                                       |      | 27 Cocoa in the bean, also cocoa husks:            |                             |                                       |
| 5 kilos.....100 kil.                                  | 20 00                       | 6 00 I                                |      | (i) Raw.....                                       | 60 00                       | 30 00                                 |
| Table grapes irrespective of the kind                 |                             |                                       |      | (ii) Roasted.....                                  | 100 00                      | 50 00                                 |
| or volume of receptacles.....100 kil.                 | —                           | 6 00 T                                |      | 28 Tea of all kinds; also Paraguay tea.....        | 150 00                      | 100 00                                |
| (ii) Vintage grapes:                                  |                             |                                       |      | 29 Spices, in grains, husks, shelled, powdered,    |                             |                                       |
| (a) In barrels and cases without regard to            |                             |                                       |      | and ground:  |                             |                                       |
| weight.....100 kil.                                   | 10 00                       | —                                     |      | (i) Vanilla, saffron and safflower.....            | 800 00                      | 400 00 F                              |
| (b) Not packed (in bulk).....                         | 12 00                       | —                                     |      | (ii) Cinnamon, mace, nutmegs and                   |                             |                                       |
| Vintage grapes packed or unpacked (in                 |                             |                                       |      | cardamoms.....100 kil.                             | 350 00                      | 200 00                                |
| bulk).....100 kil.                                    | —                           | 4 00 T                                |      | (iii) Pepper, ginger, badian, capers, mar-         |                             |                                       |
| Other fruit (fresh): walnuts, apples, pears,          |                             |                                       |      | joram, gaulth, cloves, laurel                      |                             |                                       |
| quinces, apricots, eggfruits, cherries, peaches,      |                             |                                       |      | berries and leaves and other spices                |                             |                                       |
| plums of all kinds and medlars:                       |                             |                                       |      | not elsewhere enumerated.....                      | 150 00                      | 80 00                                 |
| (i) Packed:   |                             |                                       |      | * Not to No. 29. Ground spices pay                 |                             |                                       |
| (a) In receptacles weighing up to 5                   |                             |                                       |      | a surtax of 10%, including weight of               |                             |                                       |
| kilos (table fruit).....100 kil.                      | 12 50                       | —                                     |      | immediate inner packing.                           |                             |                                       |
| (b) In receptacles weighing more than                 |                             |                                       |      | (i) <i>Oil Fruits, Oil and other Seeds.</i>        |                             |                                       |
| 5 kilos.....100 kil.                                  | 10 00                       | —                                     |      | 30 Oil fruits: rape seed, Chinese oil radish seed, |                             |                                       |
| (ii) Not packed (in bulk).....                        | 8 00                        | —                                     |      | poppy heads, beech nuts, and all other             |                             |                                       |
| All the above-mentioned fruits (except                |                             |                                       |      | oil fruits n.s.m.....                              | Free                        | Free                                  |
| raisins) dried, crushed, and broken up, but           |                             |                                       |      | 31 Oil and other seeds:                            |                             |                                       |
| without sugar, even in brine, salt water              |                             |                                       |      | (i) Sunflower seeds.....                           |                             |                                       |
| or in vinegar; all these if in barrels and            |                             |                                       |      | (ii) Sesame.....                                   | 20 00                       | 5 00 F T                              |
| other like receptacles.....100 kil.                   | 30 00                       | —                                     |      | (iii) Cotton, lintseed, hemp, and castor-seeds     | Free                        | Free                                  |
| Other fruit n. s. m., fresh, dried, crushed,          |                             |                                       |      | (iv) All kinds of clover seed.....                 | "                           | " F I                                 |
| or broken up, but without sugar, in brine             |                             |                                       |      | * Note.—Clover seed will only be allowed           |                             |                                       |
| or vinegar; all these in barrels or other             |                             |                                       |      | to be imported when it has been shown              |                             |                                       |
| like receptacles.....100 kil.                         | 20 00                       | —                                     |      | by expert examination to be pure,                  |                             |                                       |
| (i) <i>Southern Fruit.</i>                            |                             |                                       |      | otherwise the importation is forbidden.            |                             |                                       |
| Pineapples, bananas and pistachio nuts, fresh         |                             |                                       |      | (v) Tobacco-seeds.....                             | Monopoly                    | Monopoly                              |
| and dried.....100 kil.                                | 100 00                      | 40 00                                 |      | (vi) Seeds of sugar beet and mangel-               |                             |                                       |
| Pistachio nuts, fresh and dried.....                  | —                           | 20 00 F T                             |      | wurzel seeds.....                                  | Free                        | Free                                  |
| Earth nuts: (i) Not shelled.....                      | 25 00                       | —                                     |      | (vii) Seeds of red beet and seeds of other         |                             |                                       |
| (ii) Shelled.....                                     | 35 00                       | —                                     |      | unenumerated rapes and garden and                  |                             |                                       |
| Hazel-nuts: (i) Not shelled.....                      | —                           | 10 00 T                               |      | hill turnips; vegetable seed, carrot               |                             |                                       |
| (ii) Shelled.....                                     | —                           | 14 00 T                               |      | seed, oil seed, and other.....100 kil.             | 10 00                       | —                                     |
| Lemons, oranges, urripe oranges (green or             |                             |                                       |      | (viii) Flower seeds.....                           | 0 00                        | 10 00 F                               |
| yellow), peeled or unpeeled:                          |                             |                                       |      | 32 Aniseed, cummin, coriander and other seeds      |                             |                                       |
| (i) Fresh.....100 kil.                                | 15 00                       | Free I                                |      | for eating and spicing, fresh or dried             |                             |                                       |
| (ii) In brine (salt water), or otherwise              |                             |                                       |      | 100 kil.   | 20 00                       | —                                     |
| merely salted.....100 kil.                            | 10 00                       | —                                     |      | * Note.—Seeds of all kinds put up for              | Free                        | Free                                  |
| (iii) Lemon and orange peel, fresh,                   |                             |                                       |      | retail sale pay a surtax of 50 dinars per          |                             |                                       |
| dried pounded, or in brine.....100 kil.               | 25 00                       | 12 00 T                               |      | 100 kilos, including immediate inner               |                             |                                       |
| Peels of urripe oranges.....                          | —                           | 12 00 T                               |      | packing.   |                             |                                       |
| Pomegranates and cedrats.....                         | 45 00                       | 15 00 T                               |      | Seeds intended for the cultivation of              |                             |                                       |
| Almonds and apricot and peach kernels:                |                             |                                       |      | the best kinds of agricultural or horticultural    |                             |                                       |
| (i) Ripe, with or without shells.....100 kil.         | 50 00                       | —                                     |      | plants of all kinds, of fruit, &c., or             |                             |                                       |
| Ripe almonds, shelled or not.....                     | —                           | 12 00 I                               |      | for the production of oil in factories of          |                             |                                       |
| (ii) Urripe, in the shell.....                        | 15 00                       | —                                     |      | the country, are exempt from duty under            |                             |                                       |
| Urripe almonds, in the shell.....                     | —                           | 10 00 T                               |      | control. By seeds are to be understood             |                             |                                       |
| Figs and dates: (i) Fresh.....                        | 10 00                       | —                                     |      | all fruits which may be used in the culti-         |                             |                                       |
| (ii) Dried:   |                             |                                       |      | vation of plants regardless of the agri-           |                             |                                       |
| (a) In boxes, small cases,                            |                             |                                       |      | cultural or horticultural product item in          |                             |                                       |
| baskets.....100 kil.                                  | 40 00                       | —                                     |      | which they are enumerated.                         |                             |                                       |
| (b) Otherwise packed.....                             |                             |                                       |      | (g) <i>Flowers and Plants for Decoration</i>       |                             |                                       |
| 100 kil.  | 30 00                       | —                                     |      | and <i>bedding out.</i>                            |                             |                                       |
| Dried dates:  |                             |                                       |      | 34 Flowers, for decoration and wreaths, full       |                             |                                       |
| (a) In boxes.....                                     | —                           | 20 00 T                               |      | blown or in bud; leaves and branches               |                             |                                       |
| (b) In other receptacles                              |                             |                                       |      | with flowers and fruits, wreaths:                  |                             |                                       |
| 100 kil.  | —                           | 10 00 T                               |      | (i) Fresh.....100 kil.                             | 50 00                       | —                                     |
| Dried figs:   |                             |                                       |      | (ii) Dried, dyed, and generally pre-               |                             |                                       |
| (a) In boxes.....                                     | —                           | 30 00 T                               |      | pared.....100 kil.                                 | 80 00                       | —                                     |
| (b) In small cases and                                |                             |                                       |      | 35 Palms and palm leaves, cut or not; sea          |                             |                                       |
| baskets.....100 kil.                                  | —                           | 10 00 T                               |      | moss, herbs, branches for decoration or            |                             |                                       |
| Olives, fresh, dried, or in brine.....                | 25 00                       | 10 00 F                               |      | wreaths, and for bunches; all these,               |                             |                                       |
| Olives, fresh or in brine.....                        | —                           | 8 00 I                                |      | whether or not dried, dyed and generally           |                             |                                       |
| Cocoanuts, for-econe kernels, and other exotic        |                             |                                       |      | prepared.....100 kil.                              | 100 00                      | 60 00                                 |
| nuts for eating: carb beads, common                   |                             |                                       |      | * Note.—Wreaths and other wares made               |                             |                                       |
| chestnuts, and marrows; all these shelled             |                             |                                       |      | from the above-mentioned goods pay a               |                             |                                       |
| or unshelled.....100 kil.                             | 20 00                       | —                                     |      | surtax of 30%.                                     |                             |                                       |
| Carob beans, pine pistachio nuts ( <i>chamépas</i> ), |                             |                                       |      | 36 Plants for bedding out and cultivating:         |                             |                                       |
| chestnuts, marrows and pine-cone kernels              |                             |                                       |      | (i) Flowers in common pots and tubs.....           | 25 00                       | 15 00 F                               |
| 100 kil.  | —                           | 15 00 T                               |      | (ii) Twigs, trees, shrubs, bushes, in separ-       |                             |                                       |
| * Note.—Fruit intended for making oil is              |                             |                                       |      | ate vases, or otherwise packed.....                | 15 00                       | 8 00 F                                |
| free of duty, under supervision of the                |                             |                                       |      | Slips, and other fresh plants for                  |                             |                                       |
| use to which it is put.                               |                             |                                       |      | planting, with roots, with or with-                |                             |                                       |
| Raisins: (i) Currants.....100 kil.                    | 60 00                       | —                                     |      | out earth.....100 kil.                             | 15 00                       | —                                     |
| (ii) Other raisins (Spanish, Smyrna,                  |                             |                                       |      | (iii) Bulbs and tubers of flowers.....             | 10 00                       | 8 00 F                                |
| Italian, French).....100 kil.                         | 40 00                       | —                                     |      | (iv) Vine stalks.....                              | Free                        | Free                                  |
| or (ii) So-called "Tish".....                         | —                           | 3 00 T                                |      | (v) Grafts.....                                    | "                           | "                                     |
| So-called "Rasak" and                                 |                             |                                       |      | * Note to No. 36, <i>Sections (i) &amp; (ii).</i>  |                             |                                       |
| "autumn".....100 kil.                                 | —                           | 10 00 T                               |      | Flowers, twigs, &c., imported in pots and          |                             |                                       |
| Other Southern fruits, n.s.m.; also peel of           |                             |                                       |      | tubs (vases) which are dutiable at higher          |                             |                                       |
| Southern fruits, u. s. m., fresh, dried,              |                             |                                       |      | rates than those here provided, are duti-          |                             |                                       |
| broken up, salted, peeled or unpeeled,                |                             |                                       |      | able as their vases.                               |                             |                                       |
| whether in brine or not; all these if in              |                             |                                       |      | (b) <i>Fodder.</i>                                 |                             |                                       |
| barrels or other like receptacles.....100 kil.        | 30 00                       | —                                     |      | 37 Green fodder, hay, dried clover, straw,         |                             |                                       |
| * Note.—By receptacles similar to barrels,            |                             |                                       |      | chaff, rapes and turnips for fodder, beans         |                             |                                       |
| referred to in Nos. 9, 12, 13 and 24, are to          |                             |                                       |      | for fodder, vetches, lupins and other fodder       |                             |                                       |
| be understood and tubs, if, how-                      |                             |                                       |      | not separately mentioned.....                      | "                           | "                                     |
| ever, the goods above referred to are im-             |                             |                                       |      | (i) <i>Plants for Industrial and Medicinal</i>     |                             |                                       |
| ported in bags or bampers, they shall be              |                             |                                       |      | <i>Purposes.</i>                                   |                             |                                       |
| cleared according to the same numbers.                |                             |                                       |      | 38 Cotton, flax, hemp, jute, ramie (China          |                             |                                       |
| (c) <i>Colonial Produce and Substitutes therefor.</i> |                             |                                       |      | grass), Manila hemp, New Zealand flax,             |                             |                                       |
| Coffee: (i) Raw.....100 kil.                          | 50 00                       | —                                     |      | coconut fibres, agave fibres, pineapple            |                             |                                       |
| (ii) Roasted, ground or not.....                      | 150 00                      | —                                     |      | fibres, pine needles, peat, fibre, and all         |                             |                                       |
| * Note.—Coffee free from caffeine is duti-            |                             |                                       |      | other vegetable textile fibres, raw, moist-        |                             |                                       |
| able under this number. Raw coffee, un-               |                             |                                       |      | ened, or broken.....                               | Free                        | Free*                                 |
| husked, pays an import duty of 35 dinars              |                             |                                       |      |  |                             |                                       |
| per 100 kilos. Coffee husks are also duti-            |                             |                                       |      |  |                             |                                       |
| able under this number.                               |                             |                                       |      |  |                             |                                       |

\* To case (Treaty with Italy).

\* Treaty with Turkey as regards cotton, hemp, and flax, raw.

## PRODUCTS OF AGRICULTURE—continued.

| Nos. | Goods.   | General Tariff |          | Conventional Tariff |          | Nos. | Goods.  | General Tariff |          | Conventional Tariff |          |
|------|--|----------------|----------|---------------------|----------|------|---|----------------|----------|---------------------|----------|
|      |  | D. P.          | Monopoly | D. P.               | Monopoly |      |   | D. P.          | Monopoly | D. P.               | Monopoly |
| 39   | Tobacco in leaves and refuse of tobacco  |                |          |                     |          |      | of Government or communal authorities are duty free.  |                |          |                     |          |
| 40   | Hops and hop seed (lupulin) . . . 100 kil. gross   |                |          |                     |          |      | <i>Fresh and preserved Meat.</i>  |                |          |                     |          |
| 41   | Plants and parts of plants for making dye:   |                |          |                     |          | 54   | Meat of domestic animals, with or without fat, and bacon:   |                |          |                     |          |
|      | (i) Fresh  | Free           | Free     |                     |          |      | (i) Meat, except poultry meat:  |                |          |                     |          |
|      | (ii) Dried and only ground into pieces but not further prepared . . . 100 kil.   | 1 00           | —        |                     |          |      | (a) Fresh, salted, or pickled . . . 100 kil.  | 20 00          | —        |                     |          |
|      | Henna leaves: (a) Green  | —              | Free T   |                     |          |      | (b) Dried and smoked or simply preserved . . . 100 kil.   | 50 00          | —        |                     |          |
|      | (b) Dried . . . 100 kil.   | —              | 1 00 T   |                     |          |      | (ii) Bacon: (a) Salted or pickled . . .   | 35 00          | —        |                     |          |
|      | Avignon berries, green and dried   | —              | Free T   |                     |          |      | (b) Dried and smoked . . .  | 45 00          | —        |                     |          |
| 42   | Sugar beets, even cut up or pressed:   |                |          |                     |          |      | (iii) Meat of poultry and feathered game of all kinds . . . 100 kil.  | 45 00          | —        |                     |          |
|      | (i) Fresh . . . 100 kil.   | 2 00           | —        |                     |          | 59   | Game, killed, jointed, cleaned, skinned or not, for eating purposes, as well as flesh of game . . . 100 kil.  | 30 00          | —        |                     |          |
|      | (ii) Dry . . .   | 7 00           | —        |                     |          | 60   | Extracts of meat, liquid or solid, meat broth (bouillon), pepton . . . 100 kil.   | 200 00         | 150 00   |                     |          |
| 43   | Locusts, seaweed, and other algae; bast, reeds, palm leaves, dried (except such as are used for making wreaths, or for decorating purposes); phassava, rushes (seeds), straw, and other vegetable materials for plaiting, chairs, brushes, &c., in every shape, whether or not dyed or bleached. | Free           | Free     |                     |          | 61   | Prepared meat and bacon:  |                |          |                     |          |
| 44   | Esparto, or alfa, Spanish cane for chairs, and other fine cane:  |                |          |                     |          |      | (i) Ham . . .   | 75 00          | —        |                     |          |
|      | (i) Raw or dry, whole or merely cut . .  | "              | "        |                     |          |      | (ii) Sausages (salami, &c.), except fine preparations . . . 100 kil.  | 75 00          | —        |                     |          |
|      | (ii) Split, malincent . . .  | "              | "        |                     |          |      | <i>Note.</i> —All parts of animals which serve for food pay the same duty as fresh meat.  |                |          |                     |          |
| 45   | Plants for industries and trades, h.s.m.: fruit, leaves, flowers, petals, buds, green nuts, barks, seeds, shells, roots, and other plants and parts thereof . . .  | Free           | Free     |                     |          |      | <i>Milk and Eggs.</i>   |                |          |                     |          |
|      | Tchoughen and salep in roots or crushed, for use in industries or trades . . .   | —              | " T      |                     |          | 62   | Milk: (i) Fresh or butter milk . . . 100 kil.   | 8 00           | —        |                     |          |
| 46   | Plants, fruits, flowers, buds, leaves, roots, seeds and other parts of plants, used in medicine and in the preparation of insect powder unenumerated:  |                |          |                     |          |      | (ii) Cream . . .  | 12 00          | —        |                     |          |
|      | 1. Neither cut, crushed, nor ground:   |                |          |                     |          |      | <i>Note.</i> —Whey pays duty as whey.   |                |          |                     |          |
|      | (a) Exotic . . . 100 kil.  | 15 00          | Free     |                     |          | 63   | Eggs of domestic or wild birds . . .  | 12 00          | —        |                     |          |
|      | (b) Other . . .  | 75 00          | 50 00    |                     |          |      | <i>Honey and Wax.</i>   |                |          |                     |          |
|      | 2. Cut, crushed, ground . . .  |                |          |                     |          | 64   | Honey: (i) In the comb . . .  | 35 00          | —        |                     |          |
|      | (a) Exotic . . .   | 35 00          | 20 00    |                     |          |      | (ii) Run out or extracted . . .   | 45 00          | —        |                     |          |
|      | (b) Other . . .  | 100 00         | 70 00    |                     |          | 65   | Bee-wax (raw): (i) In its natural state (pure) . . . 100 kil.   | 35 00          | 15 00    |                     |          |
|      | <i>Note.</i> —Insect powder not put up for retail sale is dutiable under this number.  |                |          |                     |          |      | (ii) Mixed with other like animal matter . . . 100 kil.   | 35 00          | 15 00    |                     |          |
| 47   | Juice of fruit (except wine made) and of edible plants not containing ether, alcohol, or sugar, boiled down or not; fruit marmalade without sugar:   |                |          |                     |          |      | <i>Animal Fat.</i>  |                |          |                     |          |
|      | (i) Of strawberries and raspberries . . . 100 kil.   | 150 00         | 100 00   |                     |          | 66   | Fat of grease and pigs:   |                |          |                     |          |
|      | (ii) Of lemons, oranges, and other Southern fruits . . . 100 kil.  | 35 00          | 25 00    |                     |          |      | (i) Not melted (suet and dripping) 100 kil.   | 35 00          | —        |                     |          |
|      | (iii) Of other fruits . . .  | 40 00          | 30 00    |                     |          |      | (ii) Melted . . .   | 40 00          | —        |                     |          |
|      | "Pestile" and "pekmez" of fruits, and "boulamatch" of grapes, except "chyra" without ether, alcohol or sugar . . . 100 kil.  | —              | 20 00 T  |                     |          | 67   | Tallow (raw) melted, pressed . . .  | Free           | Free     |                     |          |
| 48   | Juice of fruit and plants for industrial and medicinal purposes, and all other, except those serving for food, not included or mentioned elsewhere, without sugar, ether, or alcohol, sterilized, boiled down or pressed (not boiled down) . . . 100 kil.  | 50 00          | 20 00    |                     |          |      | <i>Note.</i> —Suet for food, raw or melted, is taxed under No. 137.   |                |          |                     |          |
| 49   | Vegetable wax of all kinds (Kurnabux wax, Japanese wax, ceresine, &c.) in its natural state . . . 100 kil.   | 10 00          | Free     |                     |          | 68   | Bone grease and oil, wool fat, degrass, and other artificial fat for greasing skins . . .   | "              | "        |                     |          |
|      | 2.—ANIMALS AND ANIMAL PRODUCTS.  |                |          |                     |          |      | <i>Note.</i> —Bone grease and oil put up for retail sale . . . 100 kil.   | 50 00          | 30 00    |                     |          |
|      | (a) Live Stock.  |                |          |                     |          | 69   | Fat of fish (whale, sea-lion, dolphin, &c.): fish oil, refined and unrefined, except if prepared for retail sale; spermaceti, unrefined and spermaceti oil . . .  | Free           | Free     |                     |          |
| 50   | Horses and mares:  |                |          |                     |          | 70   | All other animal fats refined, or not, not elsewhere mentioned . . .  | "              | "        |                     |          |
|      | (i) Dark coloured, over 2 years of age:  |                |          |                     |          |      | <i>Note.</i> —Decomposed edible fat, if required for technical purposes, is free of duty after denaturation.  |                |          |                     |          |
|      | (a) Up to 145 cm. in height . . . each   | 30 00          | 24 00    |                     |          |      | <i>Wool, Hair, Feathers, Skins, Hides and Cocoons.</i>  |                |          |                     |          |
|      | (b) Of more than 145 cm. in height . . . each  | 15 00          | 15 00    |                     |          | 71   | Sheep's wool, and skinnners' wool, raw or washed . . .  | "              | "        | FT                  |          |
|      | (ii) Dark coloured up to 2 years of age:   |                |          |                     |          | 72   | Hair of domestic and angora goats, of camels, hares, badgers, deer, dogs, and all other animals, raw or washed, except human hair and hair of horses' manes and tails . . .   | "              | "        | " T                 |          |
|      | (a) Up to 115 cm. in height . . . each   | 20 00          | 17 00    |                     |          |      | Raw animal hair of all kinds, washed or not   | 5 00           | —        | "                   |          |
|      | (b) Of more than 115 cm. in height . . . each  | 10 00          | 10 00    |                     |          | 73   | Whalebone (raw) . . . 100 kil.  | 5 00           | —        | "                   |          |
|      | (iii) Light coloured, of every height and age . . . each   | 100 00         | 50 00    |                     |          | 74   | Feathers of birds:  | 150 00         | —        |                     |          |
|      | <i>Note.</i> —Sucking colts following the mares included under subsection 1, and not older than 6 months, are admitted free of duty.   |                |          |                     |          |      | (i) For pillows, cushions (cleaned or not), (ii) Feathers, heads and wings of birds, also whole birds, preserved so far as necessary for protection against moths and decomposition . . . 100 kil.  | 200 00         | 100 00   |                     |          |
| 51   | Mules, asses and their foals . . . each  | 5 00           | —        |                     |          | 75   | Silk cocoons, and silk refuse, not spun . . .   | Free           | Free T F |                     |          |
| 52   | Cattle: (i) Oxen . . .   | 40 00          | —        |                     |          | 76   | Skins and hides:  |                |          |                     |          |
|      | (ii) Bulls and cows:   |                |          |                     |          |      | (i) Of domestic animals:  |                |          |                     |          |
|      | (a) Of more than 400 kilos, live weight . . . each   | 10 00          | —        |                     |          |      | (a) Raw . . .   | Free           | " IT     |                     |          |
|      | (b) Under 400 kilos, live weight . . .   | 30 00          | —        |                     |          |      | (b) Dried, wet salted, also limed, with or without the hair . . .   | "              | " IT     |                     |          |
|      | (iii) Calves up to 1 year of age . . .   | 2 00           | —        |                     |          |      | (ii) Of wild animals, raw or dried:   |                |          |                     |          |
|      | (iv) Heifers and steers up to 2 years . . .  | 5 00           | —        |                     |          |      | (a) Common . . . 100 kil.   | 15 00          | 6 00     |                     |          |
|      | <i>Note.</i> —Sucking calves not older than 6 months, if together with the cow, are free of duty.  |                |          |                     |          |      | (b) Fine . . .  | 75 00          | 50 00    |                     |          |
| 53   | Goats (male and female), sheep, rams . . . each  | 2 00           | —        |                     |          |      | (iii) Skins of fish and of reptilia, raw or dried . . . 100 kil.  | 50 00          | 30 00    |                     |          |
| 54   | Lambs and kids . . .   | 1 00           | —        |                     |          |      | <i>Note to No. 76, sub-section (ii), (a) and (b).</i> —The following are considered common skins: of hare, orange-coloured fox, bear (except white bear), wolf, dog, badger, chamois, deer, doe, and boar; all other skins are considered of good quality (fine). |                |          |                     |          |
| 55   | Pigs: (i) Of more than 100 kilos, live weight . . . each   | 30 00          | —        |                     |          |      | <i>Animal Raw Materials and Animal Refuse not mentioned elsewhere.</i>  |                |          |                     |          |
|      | (ii) Under 100 kilos, live weight . . .  | 5 00           | —        |                     |          | 77   | Horns, hoofs, claws, banks of birds, bones, teeth, sea shells, shells of snails and of tortoises . . .  | Free           | Free     |                     |          |
|      | (iii) Sucking pigs . . .   | 1 00           | —        |                     |          | 78   | Bristles . . .  | "              | "        |                     |          |
| 56   | Poultry . . . 100 kil.   | 2 50           | —        |                     |          | 79   | Raw ivory and other animal carving materials . . .  | "              | "        |                     |          |
| 57   | Bees in hives, with or without honeycomb   | Free           | Free     |                     |          |      | <i>Note.</i> —Raw pearls and raw coral are dutiable according to this number.   |                |          |                     |          |
|      | <i>Notes.</i> Nos. 50-57. Animals imported for breeding purposes, by Government, communal or departmental institutions, or by private persons authorized by the Ministry of Agriculture, and under the surveillance  |                |          |                     |          | 80   | Guts dried and salted, but not for food; bladders of animals and fishes, fresh or dried, except bladders . . . 100 kil.   | 5 00           | 2 00     |                     |          |
|      |  |                |          |                     |          | 81   | Sponges (sea sponges): (i) Raw and cleaned: (a) For washing, and bath sponges (toilet sponges) . . . 100 kil.   | 50 00          | 100 00   |                     |          |



| Nos.  | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos.  | Goods. | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|----------|-----------------------------|---------------------------------------|---|--------|-----------------------------|---------------------------------------|
| (b) Other .....   | 100 kil. | 250 00                      | 160 00                                | 97 Wood and bark for tanning, except materials<br>specially mentioned elsewhere:  |        |                             |                                       |
| (c) Wire of sponges .....   | 100 kil. | 10 00                       | Free                                  | (i) Quebracho and other wood and bark<br>for tanning:   |        |                             |                                       |
| 59 Castoreum, ambergris, musk, civet, castor-<br>ides, &c. ....   | 100 kil. | 500 00                      | 200 00                                | (a) In blocks .....   | Free   | Free                        |                                       |
| 60 Blood of slaughtered animals, liquid or dried;<br>manure of animals, remains of fish and<br>animals and their by-products, for use as<br>manure; animal refuse, dead animals<br>which cannot be used for food, and the like<br>.....             | Free     | Free                        | Free                                  | (b) Cut in pieces .....   | "      | "                           |                                       |
| 64 Other animal substances not mentioned else-<br>where: fish roe, silkworms' eggs, cattle<br>gall, sinew of animals for sticks and whips<br>(c) Fish and Fish Products.  | Free     | Free                        | Free                                  | (ii) Valonia, gallnuts, myrobalsams, Levant<br>galls, dividivi, catechu, kino,<br>sumach, algarobilla, tablach, and<br>other tanning materials a.s.m. ....  | "      | "                           |                                       |
| 65 Fresh fish .....   | 3 00     | 5 00                        |                                       | Valonia and gallnuts, oak and fir barks,<br>pulverized or not .....   | "      | "                           |                                       |
| 66 All kinds of fish dried, smoked, salted, or<br>otherwise simply preserved:   |          |                             |                                       | 98 Aconite, fresh, dry or shelled, wild chest-<br>nuts and other forest fruit and seeds a.s.m.  | "      | "                           |                                       |
| (i) Without oil, spices, or vinegar 100 kil.  | 50 00    | 30 00 F                     |                                       | 99 Reeds, cane, leaves, trefoil fibres, moss ..   | "      | "                           |                                       |
| Dried fish, saraga (ouklieva) .....   | —        | Free M                      |                                       | 100 Gum and resin, hard or soft (natural balsam):   |        |                             |                                       |
| Turris, dried, without regard to the<br>nature of the receptacles .....   | —        | 5 00 I                      |                                       | (i) India-rubber, gutta-percha, balata,<br>oil, caoutchouc and india-rubber<br>substitutes, not manufactured ....   | "      | "                           |                                       |
| Mackerel, salted and dried, in barrels<br>of 25 kilos, and upwards .....  | —        | 15 00 T                     |                                       | (ii) Turbentine and other soft and hard<br>resins, as storax (fluid or solid);<br>gum lac, in grains or sticks, shellac,<br>copal, mastic, dammar, dragon's<br>blood and other resins a.s.m.; gum<br>arabic (not dissolved), tragacanth,<br>Buxa and Kersih (cherry) gum,<br>&c. .... | "      | "                           |                                       |
| Lakerda, dry or salted, in barrels of<br>25 kilos, and upwards .....  | —        | 30 00 T                     |                                       | (iii) Gum arabic (dissolved) .....  | 50 00  | —                           | "                                     |
| (ii) With oil, vinegar, condiments and<br>vegetables or simply prepared .....   | 70 00    | 40 00                       |                                       | (iv) Colophony and pitch:   |        |                             |                                       |
| Note to No. 56.—When imported in<br>barrels or cases under 25 kilos, a<br>supplementary tax of 10 % is paid;<br>when imported in sacks or bampers,<br>no matter of what weight, one of 35 %.  |          |                             |                                       | (a) In pieces or melted .....   | 2 00   | 1 00                        |                                       |
| 67 Caviar and substitutes thereof, fresh and<br>salted:   |          |                             |                                       | (i) In special packets:   |        |                             |                                       |
| (a) Black and fish roe (Awgutar) 100 kil.   | 400 00   | 300 00                      |                                       | (1) For violins .....   | 30 00  | 25 00                       |                                       |
| (b) Yellow .....  | 100 00   | —                           |                                       | (2) Other .....   | 30 00  | 8 00                        |                                       |
| (c) Other Animals.  |          |                             |                                       | (v) Natural balsams, crude or purified:   |        |                             |                                       |
| 68 Sea and other shell fish of all kinds, lobsters<br>and sea turtles, and all other turtles:   |          |                             |                                       | (a) Peru, Tolu, Mekka, camphor, manna,<br>opium, assafetida, gamboge, &c. ....  | 200 00 | 100 00                      |                                       |
| (i) Fresh .....   | 100 00   | 40 00                       |                                       | (b) Incense and myrrh .....   | 80 00  | 40 00                       |                                       |
| (ii) Simply boiled or salted, in<br>the shell .....   | 100 00   | 50 00                       |                                       | Note.—Camphor intended for the<br>manufacture of celluloid under control<br>is exempt from duty. Camphor with<br>indications for doses is dutiable under<br>No. 234, sec. 1.  |        |                             |                                       |
| 69 Fresh-water cray-fish and snails:  |          |                             |                                       | 101 Wood tar of all sorts and birch tar .....   | Free   | Free                        |                                       |
| (i) Fresh .....   | 30 00    | 15 00                       |                                       | 102 Other forest produce not mentioned else-<br>where .....   | "      | "                           |                                       |
| (ii) Simply boiled .....  | 40 00    | 20 00                       |                                       | 4.—PRODUCTS OF AGRICULTURAL INDUSTRY.   |        |                             |                                       |
| 70 All other live animals and animal<br>products not mentioned or in-<br>cluded elsewhere .....   | 10 00    | 5 00                        |                                       | (a) Mill and other Produce.   |        |                             |                                       |
| Note.—In this number the exemption<br>refers to live animals and the duty to<br>animal products.  | Free     | Free                        |                                       | 103 Flour: (i) Of all cereals except rice, pulse<br>and potato meal .....   | 20 00  | 6 50 A                      |                                       |
| 3.—FOREST PRODUCE.  |          |                             |                                       | (ii) Rice and pulsemeal .....   | 25 00  | 15 00                       |                                       |
| 71 Firewood: wood splinters, branches, trunks,<br>logs, roots, and other wood for burning<br>cub. met.  | 1 00     | 0 65 A                      |                                       | (iii) Potato meal and meal of malted<br>cereals; other mill products: meal,<br>groats, barley, shelled (pearled<br>barley), and meal of all sorts from<br>cereals, potatoes, rice and pulse<br>100 kil.   | 30 00  | 20 00                       |                                       |
| Note.—Firewood of every sort is exempt<br>from the trosharina tax (A).  |          |                             |                                       | 104 Fatty oils: (i) Rapeseed and turnip seed oil<br>100 kil.  | 40 00  | 20 00 A                     |                                       |
| 72 Charcoal, in pieces and dust, briquettes of<br>charcoal .....  | Free     | Free                        |                                       | (ii) Beech-nut, earth-nut, poppy, sun-<br>flower, maize, sesame and other<br>edible fatty oils .....  | 25 00  | 20 00 A                     |                                       |
| 73 Wood for building, &c.:  |          |                             |                                       | Beech-nut and poppy oil, sesame oil<br>100 kil.   | —      | 20 00 F                     |                                       |
| (i) Common, hard or soft:   |          |                             |                                       | Tahine milled sesame seed, in recep-<br>tacles of 25 kilos, and upwards<br>100 kil.   | —      | 20 00 T                     |                                       |
| (a) In large pieces, in beams, poles,<br>perches, trunks, blocks (stocks), rods,<br>fascines—all these articles with or<br>without the bark .....   | 6 00     | 4 00 A                      |                                       | (iii) Olive oil .....   | 25 00  | 18 00 F 1 A                 |                                       |
| (b) Squared with the axe on all four<br>sides, balks, planks, railway sleepers,<br>posts, &c.<br>(Cub. met. 18 00, or per 100 kil. 3 00)  | 1 00     | 0 65 A                      |                                       | Note to No. 104 (iii).—Olive oil de-<br>natured for technical purposes is free<br>of duty (I).  |        |                             |                                       |
| (c) Sawn on all four sides:   |          |                             |                                       | (iv) Cotton seed .....  | 40 00  | 20 00 A                     |                                       |
| Balks, railway sleepers, planks<br>(Cub. met. 21 00, or per 100 kil. 4 20)  |          |                             |                                       | (v) Linseed, hempseed, castor and other<br>fatty oils for industrial purposes<br>100 kil.   | 25 00  | 16 00 F                     |                                       |
| ( " 8 50, " 1 54 A)   |          |                             |                                       | Castor oil .....  | —      | 15 00 F                     |                                       |
| Boards, steps, deals and slabs<br>(Cub. met. 24 00, or per 100 kil. 5 00)   |          |                             |                                       | Note 1.—Edible oils and industrial<br>oils fit for human consumption, but<br>intended for technical purposes, must<br>be denatured, after which they will be<br>exempt from "trosharina," and only<br>pay the Customs duties.   |        |                             |                                       |
| (ii) Valuable woods, such as erica, cedar,<br>cocoanut, walnut, box, mahogany, &c.:   | Free     | Free                        |                                       | Note 2.—Oils in bottles, cans, and<br>other receptacles weighing less than<br>25 kilos, pay a surtax of 20 dinars per<br>100 kilos. (10 dinars F 1.)  |        |                             |                                       |
| (i) Unmanufactured, merely cut or sawn<br>crosswise .....   | Free     | Free                        |                                       | Note 3.—Niger, soja and all other<br>edible fatty oils a.s.m. are dutiable<br>according to sec. (ii); mixed oils pay<br>the duty of the most highly taxed oil.  |        |                             |                                       |
| (b) Merely hewn, of any thickness<br>(Cub. met. 4 00, Conv. 3 00, or per<br>100 kil. 0 50)  |          |                             |                                       | 105 Vegetable fat: (i) Cocoa butter .....   | 80 00  | 70 00                       |                                       |
| (c) Sawn, of any thickness<br>(Cub. met. 4 00, Conv. 3 00, or per<br>100 kil. 0 50)   |          |                             |                                       | (ii) Nutmeg butter and laurel oil (re-<br>sembling butter) .....  | 100 00 | 50 00                       |                                       |
| Note.—Building wood &c. impregnated<br>or in general chemically-prepared pays<br>a supplementary duty of:   |          |                             |                                       | 106 Palm and palm-nut oil, as also cocoa-nut<br>and vegetable tallow, unfit for food 100 kil.   | 5 00   | 5 00†                       |                                       |
| (i) Common wood, hard or soft (if<br>dutiable)<br>(Cub. met. 3 00, or per 100 kil. 0 50)  |          |                             |                                       | Note to No. 106.—Vegetable tallow,<br>edible, pays the same duty as Mar-<br>garine under No. 137.   |        |                             |                                       |
| (ii) Valuable wood (if dutiable)<br>(Cub. met. 4 00, or per 100 kil. 0 50)  |          |                             |                                       | 107 Oleic acid (old) .....  | 5 00   | 4 00 A                      |                                       |
| 74 Wood pavement blocks, felloes, naves,<br>spokes and all wood for other like use;<br>wood for roofs (shingles), oars, hoops,<br>wedges, carriage poles, staves, and wood<br>obviously destined for making barrels,<br>specially hewn or not ..... | 3 00     | 3 00 A                      |                                       | 108 Starch of all sorts, and starch gum, dextrin,<br>leucome, gluten, size, and other dressing<br>materials .....   | 25 00  | 17 00 F†                    |                                       |
| 75 Dye-woods in stems, blocks and chips .....   | Free     | Free F                      |                                       | * Treaty with Turkey as regards gum mastic and gum arabic in the<br>natural state (not dissolved).  |        |                             |                                       |
| 76 Cork: (i) In pieces or boards, unworked ..   | "        | "                           |                                       | † Treaty with France as regards palm oil.   |        |                             |                                       |
| (ii) Worked, in leaves or boards ..   | "        | "                           |                                       | ‡ Under Treaty with Germany: Fats starch, and dextrin, 17 dinars;<br>other, 20 dinars.  |        |                             |                                       |



| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos.  | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|-----------------------------|---------------------------------------|---|---|-----------------------------|---------------------------------------|
|   |                             |                                       |   |   |                             |                                       |
| Five bon-bons (called silky), filled with marmalade, chocolate and the like; fondants without chocolate, marzipan, jellies, pralines, Southern fruits, seeds for flavouring, rinds of Southern fruits, coated with sugar (candied) ..... 100 kil.   | 100 00                      | 80 00                                 |   | (c) Calmed or ground, used as foundation in preparing colours, 100 kil.   | 1 00                        | 0 50                                  |
| Cocoa and cocoa nibs, in powder or sticks: (i) Cocoa in powder ..... 100 kil.   | 200 00                      | 150 00                                |   | Note.—Industrial refuse used in preparing colours is dutiable under sec. (ii) b.  |                             |                                       |
| (ii) Chocolate and chocolate substitutes in tablets or pieces; cocoa paste ..... 100 kil.   | 200 00                      | 70 00 FS                              | 148   | Gravel and sand: (a) Natural, in bulk ...   | Free                        | Free                                  |
| (iii) Confections partly or wholly of cocoa paste, chocolate or other substitutes, not specially mentioned or included elsewhere ..... 100 kil.   | 200 00                      | 100 00                                |   | (b) Put up for retail sale, even coloured ..... 100 kil.  | 20 00                       | 10 00                                 |
| Milk chocolate in the solid state, in any form ..... 100 kil.   | —                           | 50 00 S                               | 149   | Stones of every description other than those specially mentioned, broken but not hewn ..... 100 kil.  | Free                        | Free                                  |
| Sterilised and condensed milk, even boiled with sugar ..... 100 kil.  | 50 00                       | 20 00                                 | 150   | Infusorial earth ..... 100 kil.   | "                           | "                                     |
| Milk products: (i) Cream called <i>skorup</i> ..... 35 00   | —                           | —                                     | 151   | Pumice stone, emery, Vienna lime, polishing or plaster lime, Tripoli stone, carborandum, and other substances for cleaning and polishing: (i) Raw ..... 100 kil.  | 2 00                        | "                                     |
| (ii) Butter, fresh, salt, and melted, " ..... 200 00  | 100 00                      |                                       |   | (ii) Ground and washed ..... 20 00  | 5 00                        |                                       |
| (iii) Cheese: (a) Common cheese and millstone-shaped <i>Kuchkaval</i> cheese ..... 100 kil.   | 60 00                       | —                                     | 152   | Chalk and talc: (i) Raw natural colour ..... 100 kil.   | 60 00                       | 30 00                                 |
| (b) Whey ..... 100 kil.   | Free                        | Free                                  |   | (ii) Ground or washed; also washed and calcined ..... 100 kil.  | 2 00                        | 1 00                                  |
| Artificial butter (margarine) and preparations not made exclusively from milk fat ..... 100 kil.  | 250 00                      | —                                     | 153   | Gypsum: (i) Raw, in pieces or in powder ..... 100 kil.  | Free                        | Free                                  |
| Mustard: (i) Ground: (a) Prepared for retail sale ....  | 70 00                       | 25 00 B                               |   | (ii) Baked, in pieces or in powder, even coloured ..... 100 kil.  | 3 00                        | 1 00                                  |
| (b) Otherwise ..... 30 00   | 20 00                       |                                       | 154   | Magnesian dolomite: (i) In pieces ..... 100 kil.  | Free                        | Free                                  |
| (ii) Prepared with mustard and other ingredients ..... 100 kil.   | 70 00                       | 25 00 F                               |   | (ii) Ground or baked ..... 100 kil.   | 3 00                        | 2 00                                  |
| Essences and extracts not containing ether or alcohol: (i) For making lemonade, coffee and other similar beverages ..... 100 kil.   | 30 00                       | 150 00                                | 155   | Baryta and witherite: (i) In pieces ..... 100 kil.  | Free                        | Free                                  |
| (ii) For preparation and spicing of food ..... 100 kil.   | 250 00                      | 100 00                                |   | (ii) Ground ..... 100 kil.  | "                           | "                                     |
| (iii) Other, not mentioned elsewhere " ..... 100 kil.   | 250 00                      | 100 00                                | 156   | Strontianite and celestine, flourite, and barite, in pieces and powder ..... 100 kil.   | "                           | "                                     |
| Note.—The importation of essences for the manufacture of cognac, liqueurs and rum is authorised. The importation of essences for the manufacture of plum brandy, grape-residue and wine brandy is prohibited.   |                             |                                       | 157   | Common lime, mortar of lime, puzzolan, sutorino earth ..... 100 kil.  | 2 00                        | —                                     |
| Capsules of gelatine with or without sugar, chestnut meal, even with sugar, infants' foods, even with sugar; invigorating meal, i.e. starch with sugar; flour with sugar, baking powder, powders for preparing lemonade, and the like ..... 100 kil.  | 100 00                      | 50 00                                 | 158   | Cement: (i) Roman cement (hydraulic lime) ..... 100 kil.  | 2 50                        | 1 35 A                                |
| Milk food with addition of sugar not exceeding 33%, even in hermetically closed boxes ..... 100 kil.  | —                           | 40 00 S                               |   | (ii) Portland cement ..... 100 kil.   | 4 00                        | 2 35 A                                |
| Juice of fruit (except wine must) and of vegetables: fruit and vegetables for food, without ether or alcohol, flavoured with sugar or syrup, or prepared with additions thereof; fruit jam, compotes, marmalade with additions of sugar: (i) Of strawberries and raspberries ..... 100 kil. | 180 00                      | —                                     |   | (iii) Cement of clinders or slag; puzzolan and magnesian cement and mixed cements ..... 100 kil.  | 4 00                        | 2 35 A                                |
| (ii) Of lemons, oranges, and other fruits ..... 100 kil.  | 50 00                       | —                                     | 159   | Asbestos and chrysotile, raw and ground; asbestos fibres, cleaned or not ..... 100 kil.   | 15 00                       | Free                                  |
| Fruit prepared or mixed with alcohol; also fruit juices containing alcohol or ether ..... 100 kil.  | 200 00                      | —                                     | 160   | Slate in pieces ..... 100 kil.  | 1 00                        | 0 50                                  |
| Alimentary products prepared: (i) Vegetable and fruit preserves not included elsewhere ..... 100 kil.   | 120 00                      | 30 00 F                               | 161   | Meerschmann, natural or artificial, unworked ..... 100 kil.   | Free                        | Free                                  |
| (ii) Preserves of meat, fish, and crayfish ..... 100 kil.   | 120 00                      | 60 00 F                               | 162   | Lava, porous or hard, in its natural state, unworked ..... 100 kil.   | "                           | "                                     |
| (iii) Cheese of all kinds except those classed under No. 136 ..... 100 kil.   | 150 00                      | 70 00 FB                              | 163   | Precious and semi-precious stones in their natural state, unworked ..... 100 kil.   | "                           | "                                     |
| Millstone-shaped hard alimentary cheeses weighing more than 40 kilos, 100 kil.  | —                           | 40 00 S                               | 164   | Earth, stone, and other minerals n.s.m., raw, baked, ground or washed ..... 100 kil.  | "                           | "                                     |
| Note.—Emmental cheese is not subject to the "trosharina" (S.).  |                             |                                       | 2.—Ores, Slag and Ashes.  |   |                             |                                       |
| (iv) Comestibles n.s.m. ..... 100 kil.  | 120 00                      | 60 00                                 | 165   | Metal ores of every kind ..... 100 kil.   | "                           | "                                     |
| Chemical food preparations such as sonatose, pepsin, tropin, plasmon, &c. .... 100 kil.   | 200 00                      | 150 00 O                              | 166   | Slag, as well as all silicate substances ..... 100 kil.   | "                           | "                                     |
| Alimentary products in hermetically sealed receptacles, except those specially mentioned elsewhere ..... 100 kil.   | 120 00                      | 60 00                                 | 167   | Slag fibre and wool ..... 100 kil.  | "                           | "                                     |
| Olives in hermetically closed receptacles ..... 100 kil.  | —                           | 30 00 I                               | 168   | Ashes of every kind, except ashes of bones and metal oxides called ashes ..... 100 kil.   | "                           | "                                     |
| Preserved tomatoes ..... 100 kil.   | —                           | 20 00 I                               | 3.—Combustible Minerals.  |   |                             |                                       |
| Sardines and tunny-fish in oil, 100 kil.  | —                           | 35 00 F                               | 169   | Coal: (i) Anthracite ..... 100 kil.   | 0 35                        | "                                     |
| Tobacco, manufactured: (i) Cut tobacco and tobacco for chewing ..... Monopoly   | Monopoly                    | Monopoly                              |   | (ii) Other coal and lignite ..... 100 kil.  | Free                        | " T                                   |
| (ii) Cigars ..... " "   | " "                         | " "                                   |   | (iii) Coke ..... 100 kil.   | Free                        | " T                                   |
| (iii) Cigarettes ..... " "  | " "                         | " "                                   |   | (iv) Briquettes of coal of every description except charcoal ..... 100 kil.   | 0 50                        | 0 30                                  |
| (iv) Snuff ..... " "  | " "                         | " "                                   | 170   | Residues from the distillation of naphtha and mineral oils in the shape of coke, also briquettes of such residue ..... 100 kil.   | 1 00                        | 0 50                                  |
| II.—MINERALS, MINERAL OILS AND PRODUCTS THEREOF.  |                             |                                       | 4.—Mineral Oils and other Minerals, Coal Tar, Coal Tar Oil and Pitch, and other Mineral Substances. |   |                             |                                       |
| 1.—Earths and Stones.   |                             |                                       | 171   | Naphtha (petroleum): (i) Refined kerosene (i) Raw, black, and unrefined, naphtha residues from the extraction of benzene and kerosene; also products obtained by distilling naphtha residues, if they cannot be used for lighting, dissolving or lubricating ..... 100 kil. | Monopoly                    | Monopoly                              |
| Earths: (i) Clay and loam of every sort, mixed or not with china clay; china clay, marl, fire clay, and Dinas mortar ..... Free   | Free                        | Free                                  |   | (ii) Asphalt (asphalt stone), ground or not; pitch from tar, coal, lignite and from charcoal, also naphtha pitch; asphalt mastic and other mineral pitch, solid, liquid, or in powder; asphalt cement ..... 100 kil.  | 1 50                        | 0 75                                  |
| (ii) Colouring earths: (a) Verona and Cologne clay, crude ..... " "   | " "                         | " "                                   | 172   | Asphalt (asphalt stone), ground or not; pitch from tar, coal, lignite and from charcoal, also naphtha pitch; asphalt mastic and other mineral pitch, solid, liquid, or in powder; asphalt cement ..... 100 kil.   | 1 00                        | 0 50                                  |
| (b) Not specially mentioned, crude ..... " "  | " "                         | " "                                   | 173   | Ozokerite, raw or melted; mineral wax extracted from lignite ..... 100 kil.   | 2 00                        | 1 00                                  |
|   |                             |                                       | 174   | Yellow amber in pieces or powder; black amber; agate (jet, black amber), unworked ..... 100 kil.  | Free                        | Free                                  |
|   |                             |                                       | 175   | Tar of coal and other mineral substances ..... 100 kil.   | 1 00                        | 1 00                                  |
|   |                             |                                       | 176   | Coal-tar oils, light, such as benzol, toluol, xylol; heavy, such as anthracene oil, carbol oil, creosote oil ..... 100 kil.   | 2 00                        | —                                     |
|   |                             |                                       | 177   | Products from the distillation of naphtha, lignite tar or bituminous schists, unenumerated, such as gasoline, ligroline, benzine, lubricating oils, so-called paraffin oil, pure solar oil &c.: 1. In barrels or tanks ..... 100 kil. net                                   | 6 00                        | 2 50 A                                |
|   |                             |                                       |   | 2. In other receptacles ..... 40 00   | 20 00                       |                                       |
|   |                             |                                       | 178   | Naphthalene, anthracene, phenol, carbolic acid, aniline oil, nitrobenzol pyridine, and other extracts from coal tar ..... 100 kil.  | 5 00                        | 5 00 A                                |
|   |                             |                                       | 179   | Lyeol, kresoline, and other such preparations ..... 100 kil.  | 26 00                       | 15 00                                 |



## MINERAL, MINERAL OILS AND PRODUCTS THEREOF—continued.

| No.   | Goods. | General<br>Tariff.<br>D. F. | Conven-<br>tional<br>Tariff.<br>D. F. | No.   | Goods. | General<br>Tariff.<br>D. F. | Conven-<br>tional<br>Tariff.<br>D. F. |
|---|--------|-----------------------------|---------------------------------------|---|--------|-----------------------------|---------------------------------------|
| <p><i>Note.</i>—Naphtha and all products of naphtha distillation can only be imported with the permission of the monopoly authorities.</p> <p>III.—WORKED ANIMAL, VEGETABLE, AND MINERAL WAX; AND ARTICLES MADE OF GREASE, OIL AND WAX.</p> <p>I.—<i>Wax.</i></p>   |        |                             |                                       | <p>IV.—CHEMICAL AND PHARMACEUTICAL PRODUCTS, COLORING MATERIALS AND COLORS; VARNISHES, LACS, ETHERS; ALCOHOLS, NOT OTHERWISE MENTIONED; ETHERAL OILS AND PERFUMERS' MATERIALS; ARTIFICIAL MANURES; EXPLOSIVES AND INFLAMMABLE MATERIALS.</p> <p>I.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.</p>  |        |                             |                                       |
| <p>180 Wax: (i) Beeswax, combined or not with other substances, prepared (bleached or colored), made in tablets or balls. 100 kil. (ii) Vegetable wax (Karnauba and Japanese wax, &amp;c.), purified or prepared, in tablets, or shaped into balls 100 kil.</p>   |        |                             |                                       | <p>(a) <i>Inorganic Substances.</i></p>   |        |                             |                                       |
| <p>181 Residue and waste from the preparation of beeswax</p>  |        |                             |                                       | <p>186 Mercury and amalgams of mercury; also sale of mercury:</p>   |        |                             |                                       |
| <p>182 Ceresine, purified, mixed or not with paraffin 100 kil.</p>  |        |                             |                                       | <p>1. Mercury.....100 kil.</p>  |        |                             |                                       |
| <p>183 Fatty acids, solid:</p>  |        |                             |                                       | <p>2. Amalgams of mercury.....</p>  |        |                             |                                       |
| <p>(i.) Stearic and palmitic acids and other such substaues, including refined paraffin.....100 kil.</p>  |        |                             |                                       | <p>3. Mercury compounds; sublimate, calomel &amp;c., oxide of mercury, and salts of mercury.....100 kil.</p>  |        |                             |                                       |
| <p>(ii) Stearic acid.....</p>   |        |                             |                                       | <p>187 Sulphur and metallic sulphides:—</p>   |        |                             |                                       |
| <p>(iii) Refined spermaceti.....</p>  |        |                             |                                       | <p>1. Crude unrefined.....</p>  |        |                             |                                       |
| <p>184 Candles and tapers: (i) Of tallow .. (ii) Of wax and ceresine .. (iii) Of paraffin, stearine, spermaceti, &amp;c. 100 kil.</p>   |        |                             |                                       | <p>2. Refined and flowers of sulphur.....</p>   |        |                             |                                       |
| <p>185 Wax and ceresine articles (except candles, tapers, and wax vestas, such as wax flowers, wreaths, fruit, masks, figures &amp;c., finely worked.....100 kil.</p>   |        |                             |                                       | <p>3. Metallic sulphides.....</p>   |        |                             |                                       |
| <p>4.—<i>Soap and other Articles.</i></p>   |        |                             |                                       | <p>198 Phosphorus, common and red.....</p>  |        |                             |                                       |
| <p>186 Common soap for washing and industrial purposes, hard or soft, in cases, barrels &amp;c., in blocks, slabs, bars &amp;c., pressed or not, shaped in the mould or not ..100 kil.</p>  |        |                             |                                       | <p>199 Antimony: 1. Metallic.....</p>   |        |                             |                                       |
| <p><i>Note.</i>—If common soap specified in No. 186 is imported in special packages for retail sale, i.e., paper envelopes, boxes, pots &amp;c. with instructions, advertisements &amp;c. it is dutiable under No. 187 as toilet soap.</p>  |        |                             |                                       | <p>2. Tartar emetic and its substitutes ..</p>  |        |                             |                                       |
| <p>187 Other soaps of all kinds, hard or soft, e.g., toilet and similar soaps, perfumed or not, in powder or paste; soaps with added cosmetic or medicinal substances (medicinal soaps).....100 kil.</p>  |        |                             |                                       | <p>200 Borax and preparations of borax:</p>   |        |                             |                                       |
| <p><i>Note.</i>—Admixtures of cosmetic substances with soap, in the form of paste, principally used as cosmetics, are dutiable under No. 261. Soap creams, such as cream for the beard &amp;c., are subject to the same treatment.</p>  |        |                             |                                       | <p>1. Borax, crude unrefined (borate of soda, Tinkal and boronatrocalcite), boracic acid, crude, unrefined.....</p>   |        |                             |                                       |
| <p>188 Liquid preparations for washing and sizing made with alkalies, soap and water; Turkish red oil and other lyes.....100 kil.</p>   |        |                             |                                       | <p>2. Refined borax, pura boracic acid .. 100 kil.</p>  |        |                             |                                       |
| <p><i>Note.</i>—Substitutes for soap are taxed like soap.</p>   |        |                             |                                       | <p>201 Ammonia and ammoniacal preparations: sal ammoniac (ammonium chloride), ammonium nitrate and carbonate; compressed ammonia, ammoniacal liquor, sulphate of ammonia.....100 kil.</p>   |        |                             |                                       |
| <p>189 Glycerine: (a) Raw.....100 kil. (b) Refined.....</p>   |        |                             |                                       | <p>202 Salt: (a) Cooking salt, rock salt, and sea salt (b) Mineral salts, spring salts, mud extracts:</p>   |        |                             |                                       |
| <p>190 Paraffin salve, vaseline and salve of vaseline (not perfumed and tasteless), lanoline and different lanoline mixtures, not perfumed: (a) In barrels.....100 kil. (b) In other receptacles.....</p>   |        |                             |                                       | <p>1. Natural.....100 kil.</p>  |        |                             |                                       |
| <p>191 Aze greases and other substances for greasing, prepared from fat and oil, solid or liquid, and also mixed with other materials 100 kil.</p>  |        |                             |                                       | <p>2. Artificial.....</p>   |        |                             |                                       |
| <p>192 Blacking and polish for footwear, leather or floors; also stove pomades: (i) Common blacking for footwear..... (ii) Orber, also wax for floors, all creams or preparations for footwear or leather, and pomades for attires: (a) Put up for retail sale.....100 kil. (b) Put up otherwise.....</p> |        |                             |                                       | <p>203 Stassfurt salts.....</p>   |        |                             |                                       |
| <p><i>Note.</i> Blacking put up for retail sale is charged with a surtax of 20 %.</p>   |        |                             |                                       | <p>204 Bromine and bromine salts, iodine and iodine salts.....100 kil.</p>  |        |                             |                                       |
| <p>193 Paste for cleaning, polishing and lubricating made of various substances with fat, oil, or soap.....100 kil.</p>   |        |                             |                                       | <p>205 Metallic arsenic, white arsenic (arsenious acid), sulphide of arsenic—orpiment (yellow) and realgar (red).....100 kil.</p>   |        |                             |                                       |
| <p>194 Plastic materials prepared from mineral substances with stearine, palmitine, paraffin, wax, and resin.....100 kil.</p>   |        |                             |                                       | <p>206 Sodium ferrocyanide and ferricyanide; potassium ferrocyanide and ferricyanide (yellow and red prussiates of potash); potassium sulphocyanide, cyanide, manganate and permanganate; soluble chromates.....100 kil.</p>  |        |                             |                                       |
| <p>195 Articles made of soap, stearine, paraffin and other like substances, even in combination with other materials, if they do not thereby become subject to a higher duty; other articles n.s.m.....100 kil.</p>   |        |                             |                                       | <p>207 Alumina; aluminium alum, chrome alum, aluminates of iron and copper, in combination and otherwise with potash, soda, and ammonia; aluminium sulphate; sodium aluminat, aluminium chloride:</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>1. Crystallized: sodium aluminat.....100 kil.</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>2. Calcined and ground.....</p>  |        |                             |                                       |
|   |        |                             |                                       | <p><i>Note.</i>—Chrome-alum imported by manufacturers is free of duty.</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>208 Oxides (hydrated and anhydrous) of barium (barium hydroxide and peroxide), sodium peroxide, hydrogen peroxide, oxide of strontium and stannium by hydroxide (artificial alumina), oxides and hydroxide of chromium, oxide of manganese, yellow and red litharge in lumps, or scales, glazing and enamel paste, lead and tin ashes.....100 kil.</p> |        |                             |                                       |
|   |        |                             |                                       | <p>209 Chlorides of magnesium, barium, calcium, chromium and manganese, and magnesium sulphate (Epsom salts), borate of manganese.....100 kil.</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>210 Artificial magnesium carbonate; pure oxide of magnesium, strontium carbonate, strontium chloride, barium carbonate and barium sulphate (artificial barytes); calcium phosphate and sulphate (artificial); nitrates of barium and strontium, calcium carbonate precipitate.....100 kil.</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>211 Saltpetre: 1. Chill saltpetre (nitrate of soda).....</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>2. Common saltpetre (nitrate of potash) and sodium nitrate.....100 kil.</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>212 Soda and potash compounds:</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>1. Soda (sodium carbonate), crude and crystallized, as well as calcined, and potash (potassium carbonate), 100 kil.</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>2. Bicarbonates of soda and potash ..</p>  |        |                             |                                       |
|   |        |                             |                                       | <p>3. Caustic soda (sodium hydrate), potassium hydrate.....100 kil.</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>4. Sulphate of soda (Glauber's salt); bisulphate of soda; sulphite, bisulphite, and hydrosulphite of sodium and calcium, sodium sulphide, silicates of soda and potash (soluble glass), sulphate and bisulphate of potash.....100 kil.</p>   |        |                             |                                       |
|   |        |                             |                                       | <p>5. Chlorates of soda and potash, phosphite of soda, thymophtate of soda, and barium chlorate.....100 kil.</p>  |        |                             |                                       |

\* Twenty dinars under the Treaty with Italy; and 20 dinars also under the Treaty with France for soap for laundry purposes (*blanchissage*) and ordinary use.

| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos.   | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |  |
|---|-----------------------------|---------------------------------------|--|--|-----------------------------|---------------------------------------|--|
| Compressed chlorine and chlorine water;<br>chloride of lime, Javelle bleaching liquid<br>and bleaching liquid of Labarraque 100kil.   | 2 50                        | 1 00                                  | 226  | Animal charcoal (bone-black) in pieces, and<br>blood charcoal in pieces ..... 100 kil.   | 5 00                        | —                                     |  |
| Acids, bisulphide of carbon and sulphur-<br>retted hydrogen:  |                             |                                       | 227  | Substances for printing rollers and for<br>heliographs, and similar substances<br>100 kil.   | 60 00                       | —                                     |  |
| 1. Sulphuric acid and sulphurous anhy-<br>dride:  |                             |                                       | 228  | Alkaloids and their salts:   |                             |                                       |  |
| (a) Chamber acid and concentrated<br>(English) ..... 100 kil.   | 1 00                        | 1 00                                  | 1. Quinine and its salts ..... kil.  | 15 00  | Free                        |                                       |  |
| (b) Fuming sulphuric acid (Nord-<br>hansen oil of vitriol) and sul-<br>phurous anhydride ..... 100 kil.   | 1 50                        | 1 50                                  | 2. Caffeine, nicotine, sparteine, morphine,<br>strychnine, codeine, &c. .... kil.  | 15 00  | 5 00                        |                                       |  |
| 2. Sulphide of carbon, sulphuretted<br>hydrogen, chloride of sulphur, car-<br>bon tetrachloride ..... kil.  | Free                        | Free                                  | 229  | Colloidion and liquid colloidion, chloro-<br>form ..... 100kil.  | 30 00                       | —                                     |  |
| 3. Nitric acid (aqua fortis); hydro-<br>chloric acid ..... 100 kil.   | 1 00                        | 1 00                                  | 230  | Tanning extracts and materials for leather<br>tanning n. s. m. ....  | Free                        | Free                                  |  |
| 4. Carbonic and sulphurous acids (com-<br>pressed and fluid), phosphoric,<br>chromic, hydrofluoric, and all other<br>acids, liquid or crystallized, in<br>lumps or powdered, not elsewhere<br>mentioned ..... 100 kil.  | 20 00                       | 12 00                                 | 231  | Artificial sweetening substances (saccharin,<br>xylose, sucral, dulcin, and similar sub-<br>stances), even in pastilles ..... 100 kil., 10,000 00                        | —                           | —                                     |  |
| Vitriols: 1. Iron vitriol (green vitriol or<br>sulphate of iron, protoxide and oxysul-<br>phate), solid and liquid; iron chloride<br>100 kil.   | 0 50                        | 0 50 G                                | <i>Note.</i> —Saccharin may only be imported<br>by druggists or chemists.<br>The importation is prohibited of all pro-<br>ducts to be directly used in the manufac-<br>ture of saccharin and other artificial<br>sweetening substances.                              |  |                             |                                       |  |
| 2. Copper vitriol (blue vitriol or sul-<br>phate of copper) and Salzburg<br>vitriol (a mixture of sulphates of<br>copper and iron), chloride and sul-<br>phate of zinc ..... 100 kil.   | 1 50                        | 1 50 G                                | 232  | Liquorice: (a) Raw or boiled down, in boxes<br>or in lumps ..... 100 kil.  | 30 00                       | 30 00                                 |  |
| Salts of gold, silver, and platinum:  |                             |                                       | (b) Refined or made up with<br>sugar, honey, aniseed oil,<br>sal-ammoniac or other re-<br>lishes or drugs ..... 100 kil.   | 100 00   | 70 00                       |                                       |  |
| 1. Salts of gold, including also purple<br>of cassius, salts of platinum and simi-<br>lar metals ..... kil.   | 100 00                      | 10 00                                 | 233  | Artificial balsams: extracts, essences,<br>tinctures, and waters, not perfumed, for<br>industrial or medicinal use (except dyeing<br>and tanning extracts and essences): |                             |                                       |  |
| 2. Salts of silver of all kinds ..... "   | 10 00                       | 2 00                                  | 1. Not containing ether or alcohol ..... 100 kil.  | 300 00   | 200 00                      |                                       |  |
| Acetates: sugar of lead and acetate of lead<br>100 kil.   | 5 00                        | —                                     | 2. Containing ether or alcohol .... "  | 150 00   | 250 00                      |                                       |  |
| <i>Note.</i> —Sugar of lead is only dutiable<br>under this number when it is imported<br>under control for the preparation of<br>colours or varnish. Otherwise it is<br>dutiable under No. 292.   |                             |                                       | 234  | Made-up medicines and medicinal prepa-<br>rations with indication for doses:   |                             |                                       |  |
| Salts of tin, not elsewhere mentioned, solid<br>or liquid, nitrates of copper and lead,<br>sulphate of nickel, oxide of nickel, and<br>sulphate of nickel and ammonium 100 kil.   | 5 00                        | Free                                  | 1. Medicines ready for use, and all chemi-<br>cal and pharmaceutical medicinal<br>products with indication for doses<br>100 kil., 1,000 00   | 200 00 F   | 200 00 F                    |                                       |  |
| calcium carbide, aluminium carbide,<br>and other metallic carbides, n. s. m. .... 100 kil.  | 50 00                       | 25 00                                 | 2. Plaster made upon linen or other-<br>wise ..... 100kil., 1,000 00   | 300 00 F   | 300 00 F                    |                                       |  |
| <i>Note.</i> —The minimum duty on carbide<br>of calcium having been raised from 7 50<br>to 25 dinars per 100 kilos, this product<br>shall be exempted from the ironshams<br>established by the Law of Nov. 8, 1909.   |                             |                                       | 235  | Organic chemical products, as also phar-<br>macological preparations and products<br>n. s. m. or included ..... 100 kil.   | 100 00                      | 150 00 F                              |  |
| liquefied gases n. s. m. .... 100 kil.  | 50 00                       | —                                     | <i>Note.</i> —Inorganic and organic combina-<br>tions or organic salts of metals for<br>industrial purposes n. s. m. or included are<br>subject to a duty of 5 dinars per 100<br>kilos., under control.  |  |                             |                                       |  |
| Incandescent mantles for gas lighting ready<br>for use, either prepared with colloidion,<br>gelatine, glue, shellac and similar sub-<br>stances, or in combination with common<br>metals or their alloys ..... "  | 0 20                        | 9 10                                  | 2.—COLOURS AND DYEING MATERIALS.   |  |                             |                                       |  |
| All other metals, non-metallic elements,<br>salts, bases and inorganic combinations<br>n. s. m. or included, not destined for indus-<br>trial use ..... 100 kil.  | 250 00                      | 150 00                                | 236  | Natural dyes, vegetable, animal and mineral:   |                             |                                       |  |
| <i>Note 1.</i> —Preparations used as preser-<br>vatives and remedies for vine and fruit<br>trees, are, with the permission of the<br>Ministers of Finance and Agriculture,<br>admitted free of duty.  |                             |                                       | (i) Animal and vegetable:  |  |                             |                                       |  |
| <i>Note 2.</i> —Salts which are ordinarily<br>dutiable are admitted free of duty, under<br>control, if they can be used for manure.   |                             |                                       | (a) Fermented and ground, in every<br>form, if not elsewhere men-<br>tioned ..... 100 kil.   | 2 50   | 2 50*                       |                                       |  |
| (b) Organic Compounds.  |                             |                                       | (b) Cochineal, French scarlet grain<br>(kermes), of all kinds ..... 100 kil.   | 20 00  | Free                        |                                       |  |
| Acids: 1. Citric, tartaric and lactic acids<br>100 kil.   | 75 00                       | —                                     | (c) Carmine and other cochineal pre-<br>parations ..... 100 kil.   | 100 00   | 60 00                       |                                       |  |
| 2. Acetic acid:   |                             |                                       | (ii) Mineral: Earth colours of every<br>kind, Cologne, Sienna, Burnt-<br>Umber, Verona, Armenian bole, umber,<br>ochre, English red, &c. (ochre<br>and English red even from res-<br>idues of industrial processes), in<br>powder (dry), paste, or cakes<br>100 kil. | 10 00  | 3 50                        |                                       |  |
| (a) Crude (commercial), acetate of<br>lime ..... 100 kil.   | 3 00                        | —                                     | <i>Note.</i> —Mineral colours and earth colours<br>improved with a slight mixture of<br>organic pigments, not exceeding 2 % pay<br>a surtax of 20 dinars per 100 kilos.  |  |                             |                                       |  |
| (b) Pure, containing more than 80 grs.<br>of acid per litre; essence of<br>vinegar ..... 100 kil.   | 300 00                      | 120 00 A                              | Mineral dyes and earth colours of all kinds,<br>improved with a mixture of 2 % at most<br>100 kil.   | —  | 10 00 A                     |                                       |  |
| 3. Oxalic acid and oxalate of potash,<br>tannic, gallic and pyrogallic acids<br>100 kil.  | 20 00                       | Free                                  | 237  | Materials for dyeing, except artificial<br>organic colours or colours elsewhere<br>specially mentioned:  |                             |                                       |  |
| 4. Salicylic acid ..... "   | 100 00                      | —                                     | (i) Indigo, natural or artificial, of every<br>kind, and indigo-carmine dye<br>100 kil.  | 50 00  | 50 00 G                     |                                       |  |
| <i>Note.</i> —The importation of vinegar<br>essence is only permitted for industrial<br>purposes, if the manufacture of any<br>article is impossible or more expensive<br>without acetic acid. But even in this<br>instance, it may only be imported<br>under control or after denaturation so<br>as to be unfit for any other purpose<br>whatsoever. |                             |                                       | <i>Note.</i> —Synthetic indigo shall not<br>be subject to other or higher duties<br>than natural indigo (G).   |  |                             |                                       |  |
| cream of tartar: 1. Unpurified ..... 100 kil.   | 10 00                       | —                                     | (ii) Extracts, solid or liquid ..... 100 kil.  | 10 00  | —                           |                                       |  |
| 2. Purified ..... "   | 40 00                       | —                                     | 238  | Artificial organic colours:  |                             |                                       |  |
| aluminum and glue, solid, liquid, and<br>powdered:  |                             |                                       | (i) Alizarine, and other like colours<br>100 kil.  | 10 00  | —                           |                                       |  |
| 1. Gelatine and isinglass ..... 100 kil.  | 50 00                       | —                                     | (ii) All other ..... "   | 50 00  | —                           |                                       |  |
| 2. Aluminum and caseine for technical<br>purposes; glue for joiners, painters,<br>shoemakers, &c. .... 100 kil.   | 35 00                       | 30 00                                 | Alizarine, aurine and like colours .. "  | —  | 10 00 G                     |                                       |  |
|   |                             |                                       | Other ..... "  | —  | 40 00 G                     |                                       |  |
|   |                             |                                       | <i>Note.</i> —Ingredients composed of coal tar<br>and its derivatives, if for making colours,<br>are free of duty under conditions laid<br>down by the Minister of Finance.  |  |                             |                                       |  |
|   |                             |                                       | 239  | Oxide of zinc (zinc white), ultramarine, zinc<br>grey, zincoth, lithopone ..... 100 kil.   | 15 00                       | 14 00                                 |  |
|   |                             |                                       | 240  | White, red, and yellow lead; cinabar,<br>copper and copper arsenical colours,<br>Paris and Prussian blue, bronze colours:  |                             |                                       |  |
|   |                             |                                       | 1. White, red, and yellow lead ..... 100 kil.  | 60 00  | 30 00 A                     |                                       |  |
|   |                             |                                       | 2. Bronze colours ..... "  | 80 00  | 30 00 A                     |                                       |  |
|   |                             |                                       | 3. Other ..... "   | 100 00   | 45 00 A                     |                                       |  |

\* Treaty with Turkey as regards *angus powdered*.

## COLOURS AND DYING MATERIALS—continued.

| COLOURS AND DYING MATERIALS—continued.  |   |          |            | CONVENTIONAL TARIFF. |   |                      |  | GENERAL TARIFF. |  |                      |  |
|---|---|----------|------------|----------------------|---|----------------------|--|-----------------|--|----------------------|--|
| Nos.  |   | Goods.   |            | General Tariff.      |   | Conventional Tariff. |  | General Tariff. |  | Conventional Tariff. |  |
|   |   |          |            | D. P.                |   | D. P.                |  | D. P.           |  | D. P.                |  |
| 241   | Chrome, antimony and cobalt colours, yellow and green chrome, enamel, &c.   | 100 kil. | 100 00     | 45 00                |   |                      |  |                 |  |                      |  |
| 242   | Lamp-black, Frankfurt black:  |          |            |                      |   |                      |  |                 |  |                      |  |
| (a) Natural, in powder.....   |   | 100 kil. | 10 00      | 3 00                 |   |                      |  |                 |  |                      |  |
| (b) Improved with ultramarine or auiline dyes and other chemical substances.....  |   | 100 kil. | 15 00      | 7 50                 |   |                      |  |                 |  |                      |  |
| 243   | Pigments and coloured lakes, if not elsewhere mentioned or included, and preparations from combinations of pigment with inorganic substances and salts (pigment and other lakes).....   | 100 kil. | 100 00     | 50 00                | A |                      |  |                 |  |                      |  |
| Travelling ink even mixed with materials like oil, glycerine, varnish, glue, mineral oil, and with other materials.....   |   | 100 kil. | —          | 60 00                | F |                      |  |                 |  |                      |  |
| Note I.—Colours prepared with oil, glycerine, oil varnish, glue, mineral oil and other substances, pay 120 dinars.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| Note II.—Colours prepared with alcohol, acetone and lac varnish, pay 150 dinars.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| Note III.—Palut in tins or other receptacles for retail sale, without distinction, pays a surtax of 20 dinars per 100 kilos.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 244   | Ink: (i) Liquid.....  | 100 kil. | 40 00      | 18 00                |   |                      |  |                 |  |                      |  |
| (ii) In powder.....   |   | 100 kil. | 150 00     | —                    |   |                      |  |                 |  |                      |  |
| 246   | Graphite: (i) Raw, even calcined, washed or powdered.....   | 100 kil. | 2 50       | Free                 |   |                      |  |                 |  |                      |  |
| (ii) Prepared for retail sale (e.g., in tablets, balls, cylinders or cakes).....  |   | 100 kil. | 5 00       | 2 50                 |   |                      |  |                 |  |                      |  |
| 246   | Talc (soapstone, talor's chalk), cut or shaped for drawing, or in a wooden holder.....  | 100 kil. | 5 00       | —                    |   |                      |  |                 |  |                      |  |
| 247   | Lead pencils, black and coloured; charcoal pencils, Indian ink (liquid or solid), for drawing or writing; chalks, cut:  |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Chalk and pencils:  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| (a) Not cased, or only covered with paper.....  |   | 100 kil. | 10 00      | 10 00                | G |                      |  |                 |  |                      |  |
| (b) Cased with ordinary unpolished white wood.....  |   | 100 kil. | 100 00     | 55 00                | G |                      |  |                 |  |                      |  |
| (c) Cased in other wood, cane, or paper mache, or combined with other materials, if not included under a higher tax.....  |   | 100 kil. | 250 00     | 80 00                | G |                      |  |                 |  |                      |  |
| (ii) Indian ink, solid or liquid; ink for pads.....   |   | 100 kil. | 250 00     | 150 00               |   |                      |  |                 |  |                      |  |
| 3.—VARNISH, LAC, PUTTY AND CEMENTS.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 248   | Oil varnish, mixed or not with siccativ substances; concentrated flusced oil.....   | 100 kil. | 35 00      | 25 00                |   |                      |  |                 |  |                      |  |
| 249   | Spirit varnishes (solutions of resin in alcohol).....   | 100 kil. | 120 00     | 50 00                |   |                      |  |                 |  |                      |  |
| 250   | Lac varnishes, solutions of resins in turpentine, mineral or resin oils, varnish, acetone, alkali or other solvents; asphalt varnish; solutions of asphalt or asphalt like substances in mineral or turpentine oil, as well as solutions of tar or coal pitch in light carbo-hydrates, as benzine, ligroine, photogen; solutions of colours and wax: Japan lac; Zapon lac; siccatives; brunoline..... | 100 kil. | 100 00     | 50 00                |   |                      |  |                 |  |                      |  |
| 251   | Sealing wax and seals in wax: bottle wax.....   | 100 kil. | 60 00      | 30 00                |   |                      |  |                 |  |                      |  |
| 252   | Oil cements (fat lute); resin cement, count-choue and gutta-percha cements, glue and other putties or cements not mentioned elsewhere.....  | 100 kil. | 12 00      | —                    |   |                      |  |                 |  |                      |  |
| 4.—ETHER, ALCOHOLS NOT MENTIONED ELSEWHERE, VOLATILE OILS; PERFUMERY AND COSMETICS.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 263   | Ether of every kind, simple and compound.....   | 100 kil. | 250 00     | 150 00               |   |                      |  |                 |  |                      |  |
| 254   | Grape oil (cognac oil).....   | 100 kil. | 150 00     | 90 00                |   |                      |  |                 |  |                      |  |
| 255   | Fusel oil, methyl alcohol and acetone, raw or refined; formaldehyde, solid or liquid.....   | 100 kil. | 20 00      | 10 00                | A |                      |  |                 |  |                      |  |
| Note.—Fusel oil containing 8% of alcohol pays the same duty as alcohol.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 256   | Volatile oils:  |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Wood tar oil (juniper tar oil, &c.), coarsely refined, count-choue oil; hartshorn oil, refined and unrefined; turpentine oil, resin oil, camphor oil (liquid camphor).....  |   | 100 kil. | 25 00      | 15 00                |   |                      |  |                 |  |                      |  |
| (ii) Oil of juniper, and blue needles, laurel berry oil, rosemary oil.....  |   | 100 kil. | 100 00     | 50 00                |   |                      |  |                 |  |                      |  |
| (iii) Oils of juniper, bergamot, bitter almonds, rose, lily of the valley, violet, orange-blossom, &c. 100 kil.   |   |          | 300 00     | 150 00               |   |                      |  |                 |  |                      |  |
| Note.—If the above-mentioned oils are imported in receptacles weighing under ½ kilo, they shall pay a surtax of 100 %.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 257   | Artificial perfumes (coumarine, heliotropine), and the like for preparing perfumes.....   | 100 kil. | 500 00     | 200 00               |   |                      |  |                 |  |                      |  |
| 258 Perfumed greases, pomades and mineral oils:   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) In receptacles of more than 1 kilo.....   |   | 100 kil. | 400 00     | 275 00               | F |                      |  |                 |  |                      |  |
| (ii) " " of less than 1 kilo.....   |   | 100 kil. | 500 00     | 325 00               | F |                      |  |                 |  |                      |  |
| 259   | Perfumes and cosmetics containing ether or alcohol:   |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Essences, extracts, tinctures, and perfumed waters.....   |   | 100 kil. | 500 00     | 300 00               | F |                      |  |                 |  |                      |  |
| (ii) Perfumed vinegar (distilled vinegar).....  |   | 100 kil. | 500 00     | 300 00               | F |                      |  |                 |  |                      |  |
| 260   | Perfumed waters not containing ether or alcohol:  |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Rosewater: (a) In receptacles of over 1 kilo.....   |   | 100 kil. | 30 00      | 30 00                | F |                      |  |                 |  |                      |  |
| (b) In receptacles of under 1 kilo.....   |   | 100 kil. | 50 00      | 40 00                | F |                      |  |                 |  |                      |  |
| (ii) Orange blossom, lily of the valley and violet water, &c.:  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| (a) In receptacles of more than 1 kilo.....   |   | 100 kil. | 40 00      | 30 00                | F |                      |  |                 |  |                      |  |
| (b) In receptacles of less than 1 kilo.....   |   | 100 kil. | 60 00      | 45 00                | F |                      |  |                 |  |                      |  |
| 261   | Powders, farls, red or white, dyes for the hair, tooth powder, tooth soap and paste, all perfumed; fumigating paper or pastilles, and all perfumery and cosmetics not elsewhere mentioned.....  | 100 kil. | 1,000 00   | 400 00               | F |                      |  |                 |  |                      |  |
| Antiseptic tooth waters.....  |   | 100 kil. | 400 00     | 200 00               |   |                      |  |                 |  |                      |  |
| Notes.—(1) Unperfumed powder, farls, red or white, and tooth powder, are dutiable under No. 261 if they claim by their labels, avisements, receptacles, &c. to be cosmetics.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| (2) Articles for advertising purposes, such as cards, framed pictures, accompanying the consignments, are admitted free of duty (F.).   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 5.—ARTIFICIAL MANURE.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 262   | Artificial manure of flesh, blood, &c.; bird, bat, and fish guano; coprolite, poudrette, &c. ....   |          | Free       | Free                 |   |                      |  |                 |  |                      |  |
| 263   | Broken and ground bones, and phosphorite meal, phosphates, and super-phosphates, Thomas phosphate meal or slag, mixed or not with other substances.....   |          | "          | "                    |   |                      |  |                 |  |                      |  |
| Note.—Substances dutiable in themselves, not above mentioned but elsewhere included, imported for use as manure, can be admitted duty free on application and under control.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 6.—GUNPOWDER, (1) EXPLOSIVES, FUSES, AND OTHER INFLAMMABLE GOODS.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 264   | Gunpowder.....  |          | Monopoly   | Monopoly             |   |                      |  |                 |  |                      |  |
| 265   | Dynamite.....   |          | "          | "                    |   |                      |  |                 |  |                      |  |
| 266   | Other explosives and fulminating substances, fulminating mercury, picric acid, and salts thereof; potassium chlorate, ammonium nitrate, gun-cotton, &c. in caps or detonators.....  |          | "          | "                    |   |                      |  |                 |  |                      |  |
| 267   | Rockets and fireworks of every kind, crackers, percussion and other caps, filled or not with fulminating mercury.....   | 100 kil. | 100 00     | —                    |   |                      |  |                 |  |                      |  |
| Percussion caps and priming.....  |   |          | Prohibited | Prohibited           |   |                      |  |                 |  |                      |  |
| 268   | Cartridges: (i) Military war material....   |          | Prohibited | Prohibited           |   |                      |  |                 |  |                      |  |
| (ii) Cartridges for game shooting and other:  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| (a) Filled.....   |   | 100 kil. | 150 00     | —                    |   |                      |  |                 |  |                      |  |
| (b) Empty, with or without percussion caps.....   |   | 100 kil. | 80 00      | 50 00                |   |                      |  |                 |  |                      |  |
| 269   | Matches: (i) Of wood and paper.....   |          | Monopoly   | Monopoly             |   |                      |  |                 |  |                      |  |
| (ii) Of stearine, wax, or other like stuffs.....  |   |          | "          | "                    |   |                      |  |                 |  |                      |  |
| 270   | Articles for illumination:  |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Wax torches.....  |   | 100 kil. | 70 00      | —                    |   |                      |  |                 |  |                      |  |
| (ii) Pitch and tar torches.....   |   |          | 15 00      | —                    |   |                      |  |                 |  |                      |  |
| (iii) Antimony, magnesium, zinc, and other torches.....   |   | 100 kil. | 60 00      | —                    |   |                      |  |                 |  |                      |  |
| 271   | Other inflammable substances; tinder fuses; percussion caps for children's pistols and guns, lighting strips for miners' lamps and for lighting, &c. also all inflammable substances and goods not mentioned elsewhere.....   | 100 kil. | 200 00     | 80 00                |   |                      |  |                 |  |                      |  |
| V.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF.   |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 1.—COTTON.  |   |          |            |                      |   |                      |  |                 |  |                      |  |
| 272   | Cotton, prepared:   |          |            |                      |   |                      |  |                 |  |                      |  |
| (i) Bleached, combed, carded.....   |   | 100 kil. | 30 00      | 14 00                |   |                      |  |                 |  |                      |  |
| (ii) Dyed, ground.....  |   |          | 30 00      | 14 00                |   |                      |  |                 |  |                      |  |
| (iii) Cotton waste of any kind.....   |   |          | 30 00      | 14 00                |   |                      |  |                 |  |                      |  |
| (1) A monopoly duty of dinars 1.50 per kilo. shall be levied on the importation of all explosives not containing nitro-glycerine, whether intended for sale or for industrial purposes. The application to be made to the Minister of War for permission to import explosives must be accompanied by a certificate from the factory where the explosive was made; the certificate shall state the substances entering into the composition of the explosive and be legalised by the Police authorities. |   |          |            |                      |   |                      |  |                 |  |                      |  |

(1) A monopoly duty of dinars 1.50 per kilo. shall be levied on the importation of all explosives not containing nitro-glycerine, whether intended for sale or for industrial purposes. The application to be made to the Minister of War for permission to import explosives must be accompanied by a certificate from the factory where the explosive was made; the certificate shall state the substances entering into the composition of the explosive and be signed by the Police authorities.



| Nos.  | Goods.   | General  |       | Conventional |       | Nos. | Goods. | General |       | Conventional |       |
|---|--|----------|-------|--------------|-------|------|--------|---------|-------|--------------|-------|
|   |  | Tariff.  | D. P. | Tariff.      | D. P. |      |        | Tariff. | D. P. | Tariff.      | D. P. |
| 3   | Cotton wadding:  |          |       |              |       |      |        |         |       |              |       |
|   | (i) Carded or sized, also wadding bands, size or not ..... 100 kil.  | 30 00    |       | 14 00        | I     |      |        |         |       |              |       |
|   | (ii) Absorbent and antiseptic..... "   | 50 00    |       | 40 00        | I     |      |        |         |       |              |       |
| 4   | Cotton yarn, single:   |          |       |              |       |      |        |         |       |              |       |
|   | (i) Up to No. 8 English:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 40 00    |       | 25 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 50 00    |       | 30 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 60 00    |       | 35 00        | B     |      |        |         |       |              |       |
|   | (ii) Above No. 8 and up to No. 20: (1)   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 60 00    |       | 25 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 70 00    |       | 30 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 80 00    |       | 35 00        | B     |      |        |         |       |              |       |
|   | (iii) Above No. 20 and up to No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 65 00    |       | —            |       |      |        |         |       |              |       |
|   | (b) Bleached .....   | 75 00    |       | —            |       |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 80 00    |       | —            |       |      |        |         |       |              |       |
|   | From No. 21 to No. 24 inclusive:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached ..... 100 kil.  | —        |       | 25 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | —        |       | 30 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | —        |       | 35 00        | B     |      |        |         |       |              |       |
|   | From No. 25 to No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | —        |       | 35 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | —        |       | 40 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | —        |       | 45 00        | B     |      |        |         |       |              |       |
|   | (iv) Above No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 80 00    |       | 40 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 90 00    |       | 45 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 100 00   |       | 50 00        | B     |      |        |         |       |              |       |
|   | Cotton yarn of two or more threads:  |          |       |              |       |      |        |         |       |              |       |
|   | (i) Up to No. 8 English:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 45 00    |       | 30 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 55 00    |       | 35 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 65 00    |       | 40 00        | B     |      |        |         |       |              |       |
|   | (ii) Above No. 8 and up to No. 20: (1)   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 65 00    |       | 30 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 75 00    |       | 35 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 85 00    |       | 40 00        | B     |      |        |         |       |              |       |
|   | (iii) Above No. 20 and up to No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached ..... 100 kil.  | 70 00    |       | —            |       |      |        |         |       |              |       |
|   | (b) Bleached .....   | 80 00    |       | —            |       |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 90 00    |       | —            |       |      |        |         |       |              |       |
|   | From No. 21 to No. 24 inclusive:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached ..... 100 kil.  | —        |       | 30 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | —        |       | 35 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | —        |       | 40 00        | B     |      |        |         |       |              |       |
|   | From No. 25 to No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | —        |       | 40 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | —        |       | 45 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | —        |       | 50 00        | B     |      |        |         |       |              |       |
|   | (iv) Above No. 30:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 90 00    |       | 50 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 100 00   |       | 55 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 120 00   |       | 60 00        | B     |      |        |         |       |              |       |
|   | Thread made up for retail sale (sewing, knitting, and embroidery thread) on wooden reels, paper, in balls or skeins, &c. of one or more threads:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached ..... 100 kil.  | 100 00   |       | 50 00        | B     |      |        |         |       |              |       |
|   | (b) Bleached .....   | 120 00   |       | 55 00        | B     |      |        |         |       |              |       |
|   | (c) Dyed or printed .....  | 150 00   |       | 60 00        | B     |      |        |         |       |              |       |
|   | Note. It is understood that cotton yarns wound on bobbins or warp-beams, or prepared in any other manner for industrial use, shall not be subject to the rates of No. 276, but only to those of No. 274 or 275 (B.).   |          |       |              |       |      |        |         |       |              |       |
|   | Plain tissues:   |          |       |              |       |      |        |         |       |              |       |
|   | (i) Weighing more than 120 grammes per square metre, and having in the weft and warp 1 square centimetre:  |          |       |              |       |      |        |         |       |              |       |
|   | (a) Up to 50 threads ..... 100 kil.  | 130 00   |       | 80 00        | BGIS  |      |        |         |       |              |       |
|   | (b) From 50 to 80 threads .....  | 150 00   |       | 100 00       | BGIS  |      |        |         |       |              |       |
|   | (c) Above 80 threads .....   | 180 00   |       | 130 00       | BGIS  |      |        |         |       |              |       |
|   | (ii) Weighing from 60 to 120 grammes per square metre, and having in weft and warp 1 square centimetre:  |          |       |              |       |      |        |         |       |              |       |
|   | (a) Up to 50 threads ..... 100 kil.  | 180 00   |       | 130 00       | BGIS  |      |        |         |       |              |       |
|   | (b) From 50 to 80 threads .....  | 210 00   |       | 130 00       | BS†   |      |        |         |       |              |       |
|   | (c) Above 80 threads .....   | 250 00   |       | 190 00       | B     |      |        |         |       |              |       |
|   | Note to No. 277.—Glazé wares ( <i>articles de Glazé</i> ), viz., handkerchiefs, kerchiefs, cachenez, foulards, shawls, fichus, &c., of all kinds and of any dimension; of cotton, dyed, printed, with or without dressing, plain, twilled, or creped, shall pay a duty, inclusive of all surtaxes of 120 dinars per 100 kiloes. When these articles are packed in cases, the duty of 120 dinars shall be levied on the gross weight after a tare deduction of 20 %.        |          |       |              |       |      |        |         |       |              |       |
|   | In order to be dutiable at the above-mentioned rate of 120 dinars, these articles must be accompanied by certificates of origin.   |          |       |              |       |      |        |         |       |              |       |
| Under the Treaty with Great Britain: From No. 2 to No. 20, 60 dinars under Treaty with Italy. |  |          |       |              |       |      |        |         |       |              |       |
|   | Common visa is not to be required for these certificates.  |          |       |              |       |      |        |         |       |              |       |
|   | It is understood that any further concession that Serbia may make to another State in respect of printed cotton tissues, of any nature whatever, shall be applicable of right to Glazé wares mentioned above (S.).   |          |       |              |       |      |        |         |       |              |       |
|   | Note.—Handkerchiefs, kerchiefs, cachenez, foulards, shawls, fichus, &c., of all kinds and of every dimension; of cotton, coloured, printed, with or without dressing, plain, twilled, or creped (inclusive of all surtaxes) ..... 100 kil.   | —        |       | 120 00       | A     |      |        |         |       |              |       |
| 278   | Velvet, plush, and other like tissues.   | 200 00   |       | 170 00       | G     |      |        |         |       |              |       |
| 279   | Tulle, bobbinet, point-net and other like tissues including machine made curtains of cotton yarn, in the piece for sale by measure or made to shape, without blemish or further finishing ..... 100 kil.   | 400 00   |       | 250 00       | G     |      |        |         |       |              |       |
|   | Note.—Similar curtains hemmed or further finished are dutiable at the above-mentioned rate with a surtax in accordance with No. 360 of the Tariff as modified by Section 8 of the General Notes to Part V. of the Tariff, i.e., a surtax of 15 % if they are simply sewn or have hems or of other ordinary elings, and a surtax of 100 % if they are otherwise made up. In any case they are liable to the surtaxes mentioned in Section 1 of the said General Notes (B.). |          |       |              |       |      |        |         |       |              |       |
|   | Note.—Congress stuffs, English tulle, canvas, and stiffened open-weave tissue for embroidery, under the conditions prescribed by the Ministry for Finance  |          |       |              |       |      |        |         |       |              |       |
|   | 100 kil.   | 100 00   |       | —            |       |      |        |         |       |              |       |
| 280   | Knitted and netted goods:  |          |       |              |       |      |        |         |       |              |       |
|   | (i) In pieces to be sold by the metre  | 200 00   |       | 130 00       |       |      |        |         |       |              |       |
|   | (ii) Ready-made articles: stockings and socks, gloves, furniture-nets, birmets, and other like nets:   |          |       |              |       |      |        |         |       |              |       |
|   | (a) Cut out and sewn ..... 100 kil.  | 500 00   |       | 250 00       |       |      |        |         |       |              |       |
|   | (b) Not cut out or sewn .....  | 500 00   |       | 250 00       |       |      |        |         |       |              |       |
|   | Ready-made articles: stockings and gloves, of hosiery-tissue weighing more than 300 grammes per sq. metre:   |          |       |              |       |      |        |         |       |              |       |
|   | Cut out and sewn ..... 100 kil.  | —        |       | 150 00       | I     |      |        |         |       |              |       |
|   | Shaped .....   | —        |       | 180 00       | I     |      |        |         |       |              |       |
|   | Stockings and gloves, of hosiery-tissue weighing up to 300 grammes per sq. metre:  |          |       |              |       |      |        |         |       |              |       |
|   | Cut out and sewn ..... 100 kil.  | —        |       | 200 00       | I     |      |        |         |       |              |       |
|   | Shaped .....   | —        |       | 250 00       | I     |      |        |         |       |              |       |
|   | (iii) Others u.s.m. ....   | 250 00   |       | 150 00       | I     |      |        |         |       |              |       |
| 281   | Lace of every kind, even embroidered (cut-work ( <i>dentelles aeriennes</i> )) ..... 100 kil.  | 1,000 00 |       | 600 00       | G     |      |        |         |       |              |       |
|   | Machine-made cotton lace .....   | —        |       | 350 00       | B     |      |        |         |       |              |       |
|   | Embroidered lace ("aeriennes" embroidery) of all kinds, without visible tissue ..... 100 kil.  | —        |       | 550 00       | S     |      |        |         |       |              |       |
| 282   | Embroideries on cotton tissues:  |          |       |              |       |      |        |         |       |              |       |
|   | (i) Chain-stitch embroideries, hand or machine-made embroideries, with or without applications:  |          |       |              |       |      |        |         |       |              |       |
|   | (a) Of silk ..... 100 kil.   | 1,200 00 |       | 700 00       | S     |      |        |         |       |              |       |
|   | (b) Of other materials .....   | 1,000 00 |       | 550 00       | S     |      |        |         |       |              |       |
|   | (ii) Flat-stitch embroideries, machine or shuttle-embroidering machines, with or without application:  |          |       |              |       |      |        |         |       |              |       |
|   | (a) Of silk ..... 100 kil.   | 1,200 00 |       | 700 00       | S     |      |        |         |       |              |       |
|   | (b) Of other materials .....   | 1,000 00 |       | 550 00       | S     |      |        |         |       |              |       |
|   | Note.—All other embroideries are dutiable as chain- or flat-stitch embroideries.   |          |       |              |       |      |        |         |       |              |       |
|   | Note to Nos. 281 and 282.—The duties fixed for these numbers include all the surtaxes provided for in the General Notes to Part V. of the Serbian Tariff (S.).   |          |       |              |       |      |        |         |       |              |       |
| 283   | Ribbons of every kind ..... 100 kil.   | 200 00   |       | 150 00       | F     |      |        |         |       |              |       |
| 284   | Trimings and button-makers' wares, even with foundations or insertions of wood, bone, or metal ..... 100 kil.  | 300 00   |       | 125 00       | ±     |      |        |         |       |              |       |
| 285   | Cord, twine, or string of cotton yarn, of more than 1 mm. thickness ..... 100 kil.   | 150 00   |       | 100 00       |       |      |        |         |       |              |       |
|   | Note.—String of less than 1 mm. thickness is dutiable as yarn under the corresponding number.  |          |       |              |       |      |        |         |       |              |       |
| 286   | Hose, combined or not with common metal, girths, wicks, knitted or woven ..... 100 kil.  | 120 00   |       | 80 00        |       |      |        |         |       |              |       |
| 287   | Tissues and other articles for technical purposes not mentioned or included elsewhere ..... 100 kil.   | 30 00    |       | 20 00        |       |      |        |         |       |              |       |
|   | 2. Hemp, Flax, and other Vegetable Textile Materials.  |          |       |              |       |      |        |         |       |              |       |
| 288   | Hemp, flax, jute, manila hemp, New Zealand hemp, ramie, pine-apple and cocoa-nut fibre, pest wool and other vegetable textile fibres, prepared, bleached, combed, carded, dyed ..... 100 kil.  | 10 00    |       | —            |       |      |        |         |       |              |       |
| 289   | Wadding of the above materials:  |          |       |              |       |      |        |         |       |              |       |
|   | (i) Common and sized .....   | 30 00    |       | —            |       |      |        |         |       |              |       |
|   | (ii) Antiseptic .....  | 30 00    |       | —            |       |      |        |         |       |              |       |
| 290   | Yarns of hemp, flax (hemp and flax fibres (or tow)) and ramie, single:   |          |       |              |       |      |        |         |       |              |       |
|   | (i) Up to No. 20 (English):  |          |       |              |       |      |        |         |       |              |       |
|   | (a) Unbleached .....   | 70 00    |       | 10 00        |       |      |        |         |       |              |       |
|   | (b) Bleached, dyed, printed .....  | 80 00    |       | 40 00        |       |      |        |         |       |              |       |

## ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF—continued.

| ANIMAL AND VEGETABLE TEXTILE MANUFACTURES THEREOF—continued.   |          | No.             |          | General Tariff. |  | Conventional Tariff. |  |
|--|----------|-----------------|----------|-----------------|--|----------------------|--|
| Goods.   |          | General Tariff. |          | General Tariff. |  | Conventional Tariff. |  |
|  |          | D. P.           |          | D. P.           |  | D. P.                |  |
| (ii) Above No. 20 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 75 00           | 10 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 90 00           | 45 00    |                 |  |                      |  |
| 291 Yarns of hemp, &c., several threads:   |          |                 |          |                 |  |                      |  |
| (i) Up to No. 20 (English):  |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 90 00           | 35 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 100 00          | 45 00    |                 |  |                      |  |
| (ii) Above No. 20 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 100 00          | 40 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 120 00          | 50 00    |                 |  |                      |  |
| 292 Linen, hemp and ramie thread made up for retail sale (sewing, knitting, or embroidery thread, &c.), on wooden or paper reels, in balls or hanks, of one or more threads, unbleached, bleached, dyed, or printed      | 100 kil. | 180 00          | 60 00 B  |                 |  |                      |  |
| 293 Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, single:   |          |                 |          |                 |  |                      |  |
| (i) Up to No. 7 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 5 00            | 2 00     |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 15 00           | 9 00     |                 |  |                      |  |
| (ii) Over No. 7 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 10 00           | 4 00     |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 20 00           | 12 00    |                 |  |                      |  |
| 294 Yarns of jute, manila hemp, New Zealand hemp, and other vegetable fibres included under No. 288, of several threads:   |          |                 |          |                 |  |                      |  |
| (i) Up to No. 7 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 10 00           | 6 00     |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 20 00           | 12 00    |                 |  |                      |  |
| (ii) Over No. 7 (English):   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 15 00           | 9 00     |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 25 00           | 15 00    |                 |  |                      |  |
| 295 Thread of the materials included under No. 288, made up for retail sale, other than those mentioned under No. 292 (on reels, in balls or hanks, &c.), of one or more threads, unbleached, bleached, dyed, or printed | 100 kil. | 150 00          | 50 00 B  |                 |  |                      |  |
| 296 Tissues of flax, ramie, hemp, and other vegetable fibres included under No. 288, except those specially mentioned:   |          |                 |          |                 |  |                      |  |
| (i) Common cloth for packing, having in weft and warp in 1 sq. centimetre not more than 18 threads:  |          |                 |          |                 |  |                      |  |
| (a) Of jute  | 100 kil. | 25 00           | 12 00 B  |                 |  |                      |  |
| (b) Of other materials   | "        | 120 00          | 30 00 B  |                 |  |                      |  |
| (ii) Tissues having from 18 to 36 threads in weft and warp in 1 sq. centimetre   | 100 kil. | 250 00          | 50 00 B  |                 |  |                      |  |
| (iii) Tissues having from 36 to 60 threads in weft and warp in 1 sq. centimetre  | 100 kil. | 300 00          | 100 00 B |                 |  |                      |  |
| (iv) Tissues having more than 60 threads in weft and warp in 1 sq. centimetre  | 100 kil. | 400 00          | 160 00 B |                 |  |                      |  |
| 297 Tulle, bobbinet, point-net, and other like tissues   | 100 kil. | 450 00          | 300 00   |                 |  |                      |  |
| Note.—Congress stuffs, canvas, and other open woven tissues, for embroidery, subject to the conditions laid down by the Minister of Finance  | 100 kil. | 100 00          | —        |                 |  |                      |  |
| 298 Ribbons of all sorts of tissues  | "        | 250 00          | 180 00   |                 |  |                      |  |
| 299 Knitted and netted tissues and manufactures thereof:   |          |                 |          |                 |  |                      |  |
| (i) In pieces to be sold by the metre  | 100 kil. | 400 00          | 250 00   |                 |  |                      |  |
| (ii) Ready-made articles: socks and stockings, gloves, hair nets, furniture nets, bird nets, fishing and other like nets:  |          |                 |          |                 |  |                      |  |
| (a) Cut out and sewn   | 100 kil. | 450 00          | 300 00   |                 |  |                      |  |
| (b) Not cut out or sewn  | "        | 450 00          | 300 00   |                 |  |                      |  |
| (c) Not elsewhere mentioned  | 100 kil. | 400 00          | 300 00   |                 |  |                      |  |
| 300 Lace of every kind, even embroidered ( <i>dentelles</i> or <i>verticelles</i> )  | 100 kil. | 1,000 00        | 750 00   |                 |  |                      |  |
| 301 Velvet and plush with cut or uncut pile  | 100 kil. | 250 00          | 200 00   |                 |  |                      |  |
| 302 Trimmings and button-makers' wares, even if with intervening layers or foundations of wood, bone, metal  | 100 kil. | 300 00          | 200 00   |                 |  |                      |  |
| 303 Cordage: (i) Tapes (ropes for ships) and cordage, even if tarred, of more than 5 mm. thickness   | 100 kil. | 50 00           | 25 00 A  |                 |  |                      |  |
| (ii) Twine and string from 1 to 5 mm. thickness  | 100 kil. | 80 00           | 40 00 A  |                 |  |                      |  |
| Note.—Twine of the above kind of less than 1 mm. thickness is dutiable as yarn.  |          |                 |          |                 |  |                      |  |
| 304 Buckets, rope ladders, soles, halters, belts, girths, hose, and other rope articles not mentioned elsewhere  | 100 kil. | 150 00          | 70 00 A  |                 |  |                      |  |
| 305 Sacks:   |          |                 |          |                 |  |                      |  |
| (a) Destined for the export of native produce  | 100 kil. | 15 00           | 7 50 A   |                 |  |                      |  |
| (b) Others   | "        | —               | 15 00 B  |                 |  |                      |  |
| Note.—Coloured stripes shall have no effect on the tariff classification of sacks. If sacks are used for exporting native produce, e.g., cereals, flour, plums, venet, &c., the duties paid thereon shall be refunded.   |          |                 |          |                 |  |                      |  |
| 306 Carpets in the piece or shapel, of flax, hemp, jute, coco-nut, pine-apple fibres, manila hemp, &c., mixed or not with other vegetable textile materials:   |          |                 |          |                 |  |                      |  |
| (a) Woven so as to resemble velvet   | 100 kil. | 140 00          | 50 00    |                 |  |                      |  |
| (b) Otherwise woven  | "        | 100 00          | 50 00    |                 |  |                      |  |
| 307 Articles for technical purposes not mentioned or included elsewhere:   |          |                 |          |                 |  |                      |  |
| (i) Embroideries on a foundation material of flax, hemp, and other tissues of this category, are taxed in the same way as embroideries on a material of cotton.  |          |                 |          |                 |  |                      |  |
| 3.—Wool and other Animal Hair for Spinning:  |          |                 |          |                 |  |                      |  |
| 308 Sheep's wool, including alpaca, llama and vicuña; hair of the angora goat, Peruvian sheep, camels, hares, rabbits, beavers, oxen, deer, and other animals:   |          |                 |          |                 |  |                      |  |
| (a) Carded, ground, combed or drawn, in flocks or ribbons, oiled   |          |                 |          |                 |  |                      |  |
| (b) Combed, carded, ground, oiled, or dyed   |          |                 |          |                 |  |                      |  |
| (c) Dyed   | 100 kil. | 20 00           | —        |                 |  |                      |  |
| 309 Woolen wadding   | "        | 50 00           | —        |                 |  |                      |  |
| 310 Artificial wool  | "        | Free            | Free     |                 |  |                      |  |
| 311 Yarns of coarse wool or hair of animals (except hair from horses' manes or tails), up to No. 5 metric system:  |          |                 |          |                 |  |                      |  |
| (i) Single strand:   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 60 00           | 36 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 80 00           | 50 00    |                 |  |                      |  |
| (ii) Two or more strands:  |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 80 00           | 50 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 90 00           | 55 00    |                 |  |                      |  |
| 312 Alpaca, cashmere, mohair, Genappes, chinchilla, camel hair, &c., yarns of one or more strands:   |          |                 |          |                 |  |                      |  |
| (i) Unbleached   | 100 kil. | 60 00           | 36 00    |                 |  |                      |  |
| (ii) Bleached, dyed, printed   | "        | 80 00           | 50 00    |                 |  |                      |  |
| 313 Yarns of combed wool, up to No. 16 metric system:  |          |                 |          |                 |  |                      |  |
| (i) Single strand:   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 120 00          | 80 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed, or otherwise prepared   | 100 kil. | 140 00          | 90 00    |                 |  |                      |  |
| (ii) Two or more strands:  |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 130 00          | 90 00    |                 |  |                      |  |
| (b) Bleached, dyed, printed, or otherwise prepared   | 100 kil. | 150 00          | 100 00   |                 |  |                      |  |
| 314 Yarn of combed wool, above No. 16, of one or more strands:   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 160 00          | 60 00 G  |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 150 00          | 80 00 G  |                 |  |                      |  |
| 315 Yarn of carded wool, as well as other woollen yarns (e.g., vicuña &c.), which do not come under Nos. 311-314:  |          |                 |          |                 |  |                      |  |
| (i) Single strand:   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 80 00           | 50 00 G  |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 100 00          | 60 00 G  |                 |  |                      |  |
| (ii) Two or more strands:  |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | "        | 120 00          | 70 00 G  |                 |  |                      |  |
| (b) Bleached, dyed, or printed   | "        | 150 00          | 80 00 G  |                 |  |                      |  |
| 316 Thread made up for retail sale, on reels, in skeins, barks, balls, &c.:  |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 150 00          | 50 00 G  |                 |  |                      |  |
| (b) Bleached, dyed, printed  | "        | 200 00          | 110 00 G |                 |  |                      |  |
| 317 Carpets of wool and animal hair combined or not with manila hemp, jute, flax, coco-nut, pine-apple, and other vegetable fibres, without regard to the quantity of these materials: (i) Common                        | 100 kil. | 70 00           | 50 00 B  |                 |  |                      |  |
| (ii) Fine  | "        | 200 00          | 100 00 B |                 |  |                      |  |
| 318 Coverlets ( <i>tochids</i> )   | "        | 160 00          | 70 00 B  |                 |  |                      |  |
| 319 <i>Abrs</i> and <i>sokens</i> (cancelled).   |          |                 |          |                 |  |                      |  |
| 320 <i>Schaghs</i> (cancelled).  |          |                 |          |                 |  |                      |  |
| 321 All other tissues of wool except those specially mentioned:  |          |                 |          |                 |  |                      |  |
| (i) Weighing more than 700 grammes per square metre  | 100 kil. | 300 00          | 125 00 B |                 |  |                      |  |
| (ii) Weighing from 500 to 700 grammes per square metre   | 100 kil. | 350 00          | 175 00 B |                 |  |                      |  |
| (iii) Weighing from 300 to 500 grammes per square metre  | 100 kil. | 450 00          | 200 00 B |                 |  |                      |  |
| (iv) Weighing up to 300 grammes per square metre   | 100 kil. | 500 00          | 250 00 B |                 |  |                      |  |
| Note to No. 321.—Tissues with warp or weft entirely of cotton shall attract the above duties with a reduction of 10% ( <i>B.</i> ).  |          |                 |          |                 |  |                      |  |
| Note.—Remnants up to 4 metres in length will be dutiable as the tissues from which remaining.  |          |                 |          |                 |  |                      |  |
| 322 Velvet, plush, and other like tissues, with the pile cut or uncut  | 100 kil. | 400 00          | 25 00 G  |                 |  |                      |  |
| 323 Knitted or netted goods (hosiery):   |          |                 |          |                 |  |                      |  |
| (i) In pieces to be sold by the metre:   |          |                 |          |                 |  |                      |  |
| (a) Unbleached   | 100 kil. | 300 00          | —        |                 |  |                      |  |
| (b) Bleached, dyed, woven in colours, or printed   | 100 kil. | 400 00          | —        |                 |  |                      |  |
| (ii) In ready-made goods (socks and stockings, gloves, hair nets, furniture nets, bird-nets, and other like articles):   |          |                 |          |                 |  |                      |  |
| (a) Cut out and sewn   | 100 kil. | 450 00          | —        |                 |  |                      |  |
| (b) Not cut out or sewn (shaped)   | 100 kil. | 450 00          | —        |                 |  |                      |  |
| (iii) Not specially mentioned  | "        | 425 00          | —        |                 |  |                      |  |

| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | No. | Goods.  | General<br>Tariff.<br>D. P.   | Conven-<br>tional<br>Tariff.<br>D. P. |          |
|---|-----------------------------|---------------------------------------|-----|---|---|---------------------------------------|----------|
| ribbons of all kinds of tissues ..... 100 kil.  |                             | 180 00                                |     | (ii) Dyed in the mass in several colours ..... 100 kil.   | 50 00   | 35 00                                 |          |
| ribbons and shawls, woven, even in uncut pieces ..... 100 kil.  | 500 00                      | 300 00 A                              | 349 | Tapestry of linoleum and other like materials ..... 100 kil.  | 80 00   | 60 00                                 |          |
| lace, point-net, and other like tissues, &c. .... 1,000 00  | 800 00                      | 330 00                                | 350 | Oilcloth and coated tissues generally, not mentioned or included elsewhere (wax muslin and wax taffetas):—  |   |                                       |          |
| trimmings and button-makers' wares, with foundations of wood, bone, horn, metal, &c. .... 100 kil.  | 450 00                      | 180 00                                |     | (i) In pieces to be sold by the metre ..... 100 kil.  | 100 00  | 60 00                                 |          |
| Note.—Embroideries on a foundation of woollen or other animal hair materials are taxed as those on cotton tissues.  |                             |                                       |     | (ii) In lengths marked for cutting „ ..... 150 00   |   | 80 00                                 |          |
| Articles for technical purposes, not mentioned or included elsewhere ..... 100 kil.   | 40 00                       | 20 00                                 | 351 | Articles of oilcloth, except saddlery and trunk-makers' wares:  |   |                                       |          |
| 4.—Silk.  |                             |                                       |     | (i) Combined with common or fine materials ..... 100 kil.   | 500 00  | 250 00                                |          |
| brown silk, raw, not otherwise prepared ..... 100 kil.  | 50 00                       | 20 00                                 |     | (ii) Combined with finest materials „ ..... 500 00  |   | —                                     |          |
| crimson silk and floss silk, raw, single thread, or twisted ..... 100 kil.  | 50 00                       | 30 00                                 |     | (iii) „ with precious metals:—  |   |                                       |          |
| lik wadding:  |                             |                                       |     | (a) With gold ..... 100 kil.  | 1,000 00  | —                                     |          |
| (i) Common and coated with sizing „ ..... 50 00   |                             | —                                     |     | (b) With silver ..... 500 00  | 800 00  | —                                     |          |
| (ii) Antiseptic medicinal wadding „ ..... 100 00  |                             | —                                     | 352 | Bookbinders' cloth ..... „  | 100 00  | 60 00                                 |          |
| lik yarns of all kinds, not elsewhere mentioned, mixed or not with yarn of other material:  |                             |                                       |     | 6.—Felt and Felt Wares.   |   |                                       |          |
| (i) Raw ..... 100 kil.  | 200 00                      | 120 00                                | 353 | Felt even saturated with pitch (resin), tar, varnish, &c., in pieces:   |   |                                       |          |
| (ii) Boiled, bleached, dyed, printed „ ..... 200 00   |                             | 120 00                                |     | (i) Of coarse animal hair, combined or not with vegetable materials ..... 100 kil.  | 60 00   | 35 00                                 |          |
| lik thread, for sewing, embroidering, knitting, and for trimmings, prepared for retail sale:  |                             |                                       |     | (ii) Woollen, combined or not with vegetable and other animal materials ..... 100 kil.  | 200 00  | 110 00                                |          |
| (i) Raw ..... 100 kil.  | 400 00                      | 400 00                                |     | Note.—Any felt saturated with pitch (resin), tar, varnish, &c., is dutiable under Section (i).  |   |                                       |          |
| (ii) Boiled, bleached, dyed, printed „ ..... 800 00   |                             | 500 00                                |     | 354   | Felt shoes, sewn or not, with felt soles 100 kil.   | 250 00                                | 150 00   |
| lose-woven silk or half-silk tissues:   |                             |                                       |     | 355   | Other felt goods (hats excepted) „  | 300 00                                | 150 00   |
| (i) Silk ..... 2,500 00   |                             | 1,500 00 F                            |     | Note.—Embroidered felt, and also embroidered articles of felt are dutiable as cotton embroideries or embroidered cotton articles with the surtaxes provided for in the General Notes to Part V. of the Tariff.  |   |                                       |          |
| Note.—Close-woven silk tissues, bleached, dyed, or printed, are subject to a surtax of 10% (I) and (S).   |                             |                                       |     | No. 355 includes also all articles of felt for technical purposes.  |   |                                       |          |
| (i) Half silk ..... 100 kil.  | 1,500 00                    | 450 00 GI                             |     | 7.—Hair and Manufactures thereof not mentioned elsewhere.   |   |                                       |          |
| elvet and plush, and other like tissues:  |                             |                                       |     | 356   | Human hair and its imitations, of all kinds:  |                                       |          |
| (i) Silk ..... 100 kil.   | 3,000 00                    | 1,700 00 F                            |     | (i) Raw ..... 100 kil.  | 200 00  | 100 00                                |          |
| (ii) Half silk ..... 1,500 00   |                             | 550 00 G                              |     | (ii) Combed, dyed „ ..... 300 00  |   | 200 00                                |          |
| tulle, and netted tissues like tulle, gauze, crêpe, and other loose woven tissues, wholly or partly of silk ..... 2,500 00  |                             | 1,500 00 F                            |     | 357   | Wigs and other articles of human hair and its imitations, combined or not with other materials, if they do not come on that account under a higher duty ..... 100 kil.  | 2,500 00                              | 1,500 00 |
| lace for bolting, wholly or partly of silk ..... 100 kil.   | 1,800 00                    | —                                     |     | 358   | Horsehair from the mane and tail, combined or not with other materials:   |                                       |          |
| Of silk, including garnitures for bolsters knitted or netted goods (hosier):  |                             | Free S                                |     | (i) Raw ..... Free  |   | Free                                  |          |
| (i) In pieces to be sold by the metre:  |                             |                                       |     | (ii) Bleached, dyed, combed, drawn, even curled, mixed with other animal hair or vegetable fibres ..... 100 kil.  | 10 00   | —                                     |          |
| (a) Silk ..... 100 kil.   | 2,500 00                    | 1,500 00 F                            |     | 359   | Articles made of horsehair, not mentioned nor included elsewhere:   |                                       |          |
| (b) Half silk ..... 1,200 00  |                             | 600 00 F                              |     | (i) Press cloths for pressing oil and fats, even if combined with tow ..... 100 kil.  | 50 00   | 30 00                                 |          |
| (ii) Ready-made articles (stockings and socks, gloves, hair nets, and other nets), and articles not elsewhere mentioned: (a) Silk:  |                             |                                       |     | (ii) Ribbons, artificial flowers; tissues which have the weft or warp of horsehair and the other parts of other material, silk excepted ..... 100 kil.  | 800 00  | 500 00                                |          |
| Cut out and sewn ..... 100 kil.   | 3,000 00                    | 1,800 00 F                            |     | (iii) All other articles, even if combined with other materials, providing they do not come thereby under a higher duty ..... 100 kil.  | 300 00  | —                                     |          |
| Shaped (jaconets) (not cut out or sewn) ..... 100 kil.  | 3,000 00                    | 1,800 00 F                            |     | Note.—Tissues in which neither the weft nor the warp is constituted by horsehair from the mane or tail, but in which horsehair has been mixed with another textile fibre during the process of weaving, pay the duties of the most highly taxed material. Tissues with weft or warp of horsehair and other parts of silk shall, however, be dutiable as tissues of silk or half silk. |   |                                       |          |
| lace of every kind, wholly or partly of silk ..... 100 kil.   | 3,000 00                    | 2,000 00 F                            |     | 8.—Clothes, Linen, and other Sewn Articles, also Articles of Fashion not otherwise mentioned.   |   |                                       |          |
| ribbons: (i) Silk ..... 2,500 00  |                             | 1,100 00                              |     | 360   | Clothes, wearing linen and other fashion articles ("articles de mode") and sewn articles of tissue, piled or not, knitted or netted, of lace or embroideries, ribbons or trimmings, not elsewhere mentioned nor included: |                                       |          |
| (ii) Half silk: (a) Repe to a width of 6 cm. for hats ..... 100 kil.  | 600 00                      | 400 00                                |     | (i) Of silk or half silk ..... 250 00   |   | 100 00                                |          |
| (b) Other ..... 1,200 00  |                             | 600 00                                |     | (ii) Of wool ..... 250 00   |   | 100 00                                |          |
| Embroidery on foundations (fonds) wholly or partly of silk ..... 5,000 00   |                             | 2,250 00 F                            |     | (iii) Of cotton ..... 250 00  |   | 100 00                                |          |
| Trimmings and button-makers' wares, with foundations of wood, bone, metal, horn:  |                             |                                       |     | (iv) Of other vegetable textile materials ..... 250 00  |   | 100 00                                |          |
| (i) Wholly silk ..... 100 kil.  | 2,000 00                    | 1,260 00 F                            |     | (v) Of tissue or articles specified in Nos. 397, 399, 532, 597 and 632.   |   |                                       |          |
| (ii) Half silk ..... 800 00   |                             | 600 00 F                              |     |   |   |                                       |          |
| Netters (filter cloths) of very coarse silk or half silk tissues, and other goods of such tissues for technical purposes ..... 100 kil.   | 400 00                      | 200 00                                |     |   |   |                                       |          |
| Note.—All other articles of silk or half silk for technical purposes are also dutiable according to this number.  |                             |                                       |     |   |   |                                       |          |
| Insulating tapes of waste silk pay 30 dinars per 100 kilos.   |                             |                                       |     |   |   |                                       |          |
| 9.—Tissues coated or saturated with Oil, Pitch (Resin), and other Substances, as also Wares thereof: Bookbinders' Cloth.  |                             |                                       |     |   |   |                                       |          |
| Tissues, coated or saturated with wax, pitch (resin), tar, oil, varnish, &c., or chemically rendered waterproof:  |                             |                                       |     |   |   |                                       |          |
| (i) Coarse oilcloth, not printed, tissues coated with asphalt ..... 100 kil.  | 30 00                       | 25 00                                 |     |   |   |                                       |          |
| (ii) Tarpanlins or other covers of coarse tissues, saturated or coated with oil, tar or fatty preparations, or chemically prepared, even with rings, straps, buckles, &c. .... 100 kil. | 100 00                      | 45 00                                 |     |   |   |                                       |          |
| Tissues covered with celluloid or other like substances ..... 100 kil.  | 200 00                      | 60 00                                 |     |   |   |                                       |          |
| Tissues covered with polishing or grinding materials (emery cloth, glass cloth, flint cloth, &c.) ..... 100 kil.  | 20 00                       | —                                     |     |   |   |                                       |          |
| Floorcloths, of linoleum, kamptulicon oilcloth, and other like materials for covering floors:   |                             |                                       |     |   |   |                                       |          |
| (i) Dyed in the mass in one colour, printed or not ..... 100 kil.   | 40 00                       | 30 00                                 |     |   |   |                                       |          |



## ANIMAL AND VEGETABLE TEXTILE MATERIALS AND MANUFACTURES THEREOF—continued.

| Nos. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|------|--|-----------------------------|---------------------------------------|
|      | <p><i>Note 1.</i>—Clothing, "articles de luxe," and other sewn articles of lace and embroidery are subject to a surtax of 50%; if only ornamented with lace or embroidery, to a surtax of 30% on the fixed duty. If they have linings of silk, or trimmings partly of fur, they pay a surtax of 20%; and if lined with fur, they are dutiable as fur goods, so far as they do not become thereby subject to a higher rate of duty (<i>F.</i>).</p> <p><i>Note 2.</i>—Wearing linen, clothes, and other goods, if only cut out, pay the same duty as sewn goods of the same kind (<i>F.</i>).</p> <p><i>Note 3.</i>—Collars, cuffs and shirt fronts not embroidered and not mixed with silk are not dutiable as stated above, but pay the following import duties:</p> <p>(i) Of cotton:</p> <p>(a) White ..... 100 kil. 800 00 250 00 A</p> <p>(b) Other ..... 1,000 00 300 00 A</p> <p>(ii) Of linen, of all kinds ..... 1,200 00 350 00 A</p> <p>In assessing duty, no attention shall be paid to small embroidered parts in articles of linen for women and children, such as stars, monograms, flowers and other ornaments covering a very small surface. On the other hand, articles of linen for women and children, blouses and corsets with slight application of lace and embroidery, and also with open parts of lace and embroidery which are sewn as slight accessories on the collar, neck, sleeves, and fringes, are subject to a surtax of 30 % of the duty otherwise leviable (<i>A.</i>).</p> <p><i>Note 4.</i> Trimmings and button-makers' wares in which only the detached parts have been sewn together shall not be dutiable as sewn articles unless they form apparel or other sewn articles of trimming.</p> |                             |                                       |
| 361  | Feathers for personal adornment, prepared, of all kinds; heads and parts of birds, and whole birds prepared for ornament, .. kil.  | 60 00                       | 30 00                                 |
| 362  | Bags: (i) Of wood and paper, even combined with other materials ..... kil.   | 6 00                        | —                                     |
|      | (ii) All other:  |                             |                                       |
|      | (a) Of common or fine materials or combined with fine materials ..... kil.   | 12 00                       | —                                     |
|      | (b) Of the finest materials or combined with the finest materials ..... kil.   | 30 00                       | —                                     |
|      | (c) With precious metals, no matter what quality:  |                             |                                       |
|      | With gold ..... kil.   | 50 00                       | —                                     |
|      | With silver ..... ..   | 25 00                       | —                                     |
| 363  | Men's hats: (i) Of silk tissues, finished or not ..... each  | 5 00                        | 2 50                                  |
|      | (ii) Of other tissues, even coated with indiarubber, and varnished hats of tissues of any kind:  |                             |                                       |
|      | (a) Finished ..... each  | 3 50                        | 1 50                                  |
|      | (b) Not finished ..... ..  | 2 00                        | 0 50                                  |
| 364  | Men's felt hats: (a) Finished ..... ..   | 2 50                        | 1 00 I                                |
|      | (b) Not finished ..... ..  | 1 00                        | 0 60 I                                |
| 365  | Ladies' felt hats of every kind:   |                             |                                       |
|      | (a) Trimmed ..... ..   | 2 50                        | 1 00                                  |
|      | (b) Not trimmed ..... ..   | 1 00                        | 0 50                                  |
| 366  | Hat shapes of felt not made up ..... ..  | 0 20                        | —                                     |
|      | Hat shapes of felt ..... ..  | —                           | 0 15 I                                |
|      | <p><i>Note.</i>—The following are also included in No. 366: hat shapes of straw, chip and other vegetable materials, except sparterie, neither made up, dyed, bleached, varnished or pressed.</p>  |                             |                                       |
| 367  | Straw hats, and hats of other plaited materials, whalebone, hoof, sparterie, &c.:  |                             |                                       |
|      | (i) Men's hats: (a) Finished ..... each  | 1 50                        | —                                     |
|      | (b) Not finished ..... ..  | 1 00                        | —                                     |
|      | (ii) Ladies' hats: (a) Trimmed ..... ..  | 2 50                        | —                                     |
|      | (b) Not trimmed ..... ..   | 1 50                        | —                                     |
|      | Straw hats:  |                             |                                       |
|      | (i) Men's hats:  |                             |                                       |
|      | (a) Finished ..... ..  | —                           | 0 30 I                                |
|      | (b) Not finished ..... ..  | —                           | 0 20 I                                |
|      | <p><i>Note.</i>—All other trimmed or untrimmed ladies' hats except those under No. 365 are included under this heading.</p>  |                             |                                       |
| 368  | All ladies' hats without exception, ornamented ..... each  | 7 50                        | 4 00 P                                |
| 369  | Fezzes, with or without tassels ..... ..   | 0 50                        | 0 25                                  |
|      | <p><i>Note 1.</i>—Caps, bounets, and toques (<i>schubarras</i>) are dutiable as made-up articles, according to the material of which made.</p> <p><i>Note 2.</i> Hats and caps for ladies, if in the form of men's hats and caps, are dutiable as such.</p>  |                             |                                       |
| 370  | Artificial flowers and wreaths, wholly or partly of textile materials, combined or not with other materials:   |                             |                                       |
|      | (a) Funeral wreaths ..... 100 kil.   | 3,000 00                    | 1,000 00                              |
|      | (b) Other ..... ..   | 3,000 00                    | 1,500 00                              |

| Nos. | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|------|---|-----------------------------|---------------------------------------|
|      | <p><i>Note.</i>—A rebate of 25 % is allowed on component parts of artificial flowers. Bunting and pistils, also rubber tubes pay 100 kil.</p>   |                             |                                       |
|      | <p><i>Note.</i>—Birds, fancy flowers, imitation insects, butterflies, &amp;c., made of textile material, are dutiable as artificial flowers.</p>  |                             |                                       |
| 371  | Umbrellas and parasols:   |                             |                                       |
|      | (i) Without decorations of precious metal:  |                             |                                       |
|      | (a) Wholly or mostly covered with lace or embroidery ..... each   | 12 00                       | 5 00 A                                |
|      | (b) With coverings wholly or partly of silk:  |                             |                                       |
|      | Trimmed with lace, ribbons, and embroidery ..... each   | 7 50                        | 3 00 A                                |
|      | Plain ..... ..  | 4 00                        | 1 50 A                                |
|      | (c) With coverings of other tissues:  |                             |                                       |
|      | Trimmed with lace, ribbons, and embroidery ..... each   | 4 50                        | 0 80 A                                |
|      | Plain ..... ..  | 2 00                        | 0 50 A                                |
|      | (d) Decorated with precious metals:   |                             |                                       |
|      | (a) With gold ..... ..  | 10 00                       | 6 00                                  |
|      | (b) With silver ..... ..  | 5 00                        | 4 00                                  |
| 372  | Boots and shoes of tissue or felt, even with soles of other materials:  |                             |                                       |
|      | (i) Of pure or mixed silk ..... 100 kil.  | 800 00                      | 500 00                                |
|      | (ii) Other ..... ..   | 350 00                      | 200 00                                |
|      | (iii) Of waterproof cloth, except cloth coated or impregnated with caoutchouc ..... 100 kil.  | 150 00                      | 140 00                                |
|      | (iv) Boots and shoes made of plaited scraps of cloth or cloth list, not combined with other materials ..... 100 kil.  | 50 00                       | —                                     |
|      | <p><i>Note 1</i> to No. 372.—If these shoes are embroidered they pay a surtax of 30 %.</p> <p><i>Note 2.</i>—Shoes of braid or other trimming materials without sewn soles of other material will be dutiable as trimming according to the material of which composed.</p> <p><i>Note 3.</i>—When boots and shoes of tissue or felt are bordered with leather on the sides or on the top, they shall also be dutiable according to No. 372. Boots and shoes in which tissue or felt is inserted in the middle of, or around, the elastic are classed as boots and shoes of leather.</p> |                             |                                       |
|      | <p>9.—Remnants of Textile Goods.</p>  |                             |                                       |
| 373  | Remnants of tissues and yarns of every description which cannot be used for their original purpose ..... ..   | Free                        | Free                                  |
|      | <p>GENERAL NOTES TO THE TEXTILE SECTION (PART V.) OF THE TARIFF.</p>  |                             |                                       |
|      | <p>(i) The Oustane duty, if not otherwise provided in the tariff, is that applicable to grey goods; if they are eye-washed, bleached, half-bleached, mercerized or nitrated, they pay a surtax of 15%; if dyed or woven in colours, stamped or printed, 20% (<i>G.</i>), (<i>I.</i>) and (<i>S.</i>).</p>   |                             |                                       |
|      | <p>(ii) Figured tissues pay a surtax of 10% (<i>G.</i>) (<i>S.</i>).</p>  |                             |                                       |
|      | <p>(iii) Broché tissues and tissues in gauze binding pay a surtax of 15% (<i>G.</i>) (<i>S.</i>).</p>   |                             |                                       |
|      | <p>(iv) Yarns, tissues, embroidered tissues and trimmings made of several textile materials, except silk, if not otherwise determined, pay the highest duty payable by any of the materials of which they are made. Admixtures not exceeding 5% (<i>G.</i>) of the total weight are without influence on the tariff classification.</p>   |                             |                                       |
|      | <p>(v) Yarns and thread containing silk, but not to the extent of more than 25% of their weight, pay an extra 30% (10% <i>A.</i>) on the duty on such goods. If they contain more than 25% of silk, they will be dutiable as silk yarns and thread. Tissues in general which are mixed with silk will be dutiable as follows:</p>   |                             |                                       |
|      | <p>(a) If they contain up to 10% of silk in the total weight of the tissue, they pay a supplement of 20% on the duty of the principal material.</p>   |                             |                                       |
|      | <p>(b) If they contain more than 10 up to 50% of silk in the total weight of the tissue they pay the same duty as half-silk tissues.</p>  |                             |                                       |
|      | <p>(c) If with more than 50% they pay the same duty as silk tissues (<i>G.</i>).</p>  |                             |                                       |
|      | <p>(vi) Tissues, knitted and embroidered materials and trimmings, with common metal threads, &amp;c., pay a surtax of 5% on the duty. If smoothest or otherwise dressed with other vegetable or mineral materials, they also pay a surtax of 5%.</p>  |                             |                                       |

| Nos.   | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|--|--|-----------------------------|---------------------------------------|
|  |  |                             |                                       |
| (vii)  | Tissues knitted and embroidered articles and trimmings, combined with gold and silver or with gilt and silvered threads, pay a surtax of 40% (25% A.), if these threads are not more than 1/2 of the total weight of the article, otherwise they will be dutiable as gold, silver, gilt, or silvered articles, &c.   |                             |                                       |
|  | All these products combined with gilt or silvered threads, or even with threads of gilt or silvered common metals, even with gilt or silvered spangles, and other similar ornaments of gilt or silvered thread, pay a surtax of 12%. Embroideries composed only of these yarns and threads pay a surtax of 12% on the duty fixed by No. 282 (1) b and (2) b and No. 312 respectively, even if there are no embroideries of other materials (4.).   |                             |                                       |
| (viii)   | Textile goods and felts which are completed with ordinary stitches or seams, and with ordinary trimmings, will not be dutiable as ready made goods (sewn), but will only pay a surtax of 15%. Similar net-d wares will be treated as cut out and sewn knitted wares. So far as not otherwise specially provided, textiles shaped in manufacture or with indication for cutting into articles, without needlework, will be treated as textiles in the piece, subject, however, to a surtax of 5% (G.) and (S.).   |                             |                                       |
| (ix)   | Clothes, articles of fashion, and other sewn goods of tissues, combined with threads of common metal, pay a surtax of 10% (A.); if with gold, silver, gilt, or silvered threads, 30% (20% A.).   |                             |                                       |
| (x)  | Glass, porcelain, or metal beads, wire-bone fibres, in-woven, inserted, or otherwise combined with woven material, effect no change in the duty (G.).  |                             |                                       |
| (xi)   | Articles made of woven materials, which are made up in other manner than by sewing, are dutiable as sewn articles (G.).  |                             |                                       |
| (xii)  | Sewn textile articles composed of several different materials pay the duty on the material which predominates in extent on the exterior surface (G.).<br>Linkings, buttons, gimps, ribbons, trimmings, borders, embroidered parts, &c., do not affect the tariff classification (G.).  |                             |                                       |
| (xiii)   | Stuffed mattresses, pillows, palliasses, pay the duty on sewn goods for one third of their weight, according to the duty paid by the material the cover is made of, and for two thirds of their weight the duty paid by the stuffing.  |                             |                                       |
| (xiv)  | In calculating the weight per square metre of coloured tissues for purposes of classification, a deduction of 10% is made for dye and dressing. In cases, however, in which such deduction results in subjecting the goods to a higher rate of duty, a deduction of 10% is also made from the actual weight on which duty is levied (B.). <sup>a</sup>   |                             |                                       |
| (xv)   | In counting the threads of the tissues classed in Nos. 277 and 296, each twisted strand taken separately shall be deemed to be a single thread so that threads of more than one strand shall be considered as consisting of as many single threads as there are separate strands in their composition. In counting the threads, those which have been added by braiding are also reckoned, as also silk threads which do not cause the stuff to partake of the character of silk or half-silk tissues. As to tissues which are not evenly close-woven throughout, the number of threads shall be determined by taking the average number of threads counted in the loose-woven part and in the close woven part. In counting the metal yarns inserted into the tissues, the textile yarns wound with metal threads shall be included in the number of threads. |                             |                                       |
| (xvi)  | Knitted plush is dutiable as velvet and plush.   |                             |                                       |
| (xvii)   | Netted goods, resembling lace, to be sold by the metre, are dutiable as lace. The same classification applies to articles resembling lace, consisting of ribbons, lace, gimps, sewn or embroidered, and all <i>déterminées</i> embroideries, even if the foundation tissue is partly visible. In embroideries are included tuile with applications, embroideries on felt, plush, ribbons, knitted or netted stuffs, such as table-cloths, curtains, fichus, &c. Embroidered trimmings are dutiable as trimmings.   |                             |                                       |
|  | <i>Additional Note.</i> —Unbleached or bleached tissues in the piece to be sold by measure shall not be dutiable as coloured goods merely by virtue of their having a "heading" (lines or other marks in colours) printed or woven at the end of the piece (B.).   |                             |                                       |
|  | <i>Special Stipulation.</i> —Kerchiefs and shawls of printed cotton tissues, furnished with fringes produced in the process of weaving, even knotted, but not sewn, shall not be subject to any surtax by reason of these fringes (S.).  |                             |                                       |
| VI.—LEATHER AND FURRIERS' WARES, AND WARES OF OUT. |  |                             |                                       |
| 1.—Leather and Leather Wares.                      |  |                             |                                       |
| 374  | Leather merely tanned, in any way; leather of all kinds further prepared; greases, dyed, &c.:  |                             |                                       |
|  | (i) If leather and any leather tanned as sole leather, and which by the consistency, thickness or other characteristics thereof may be used for the manufacture of sole leather, belting and the like:   |                             |                                       |
|  | (a) Cruppers .....   | 120 00                      | —                                     |
|  | (b) Other, except parings .....  | 100 00                      | —                                     |
|  | (c) Parings .....  | 80 00                       | —                                     |
|  | Leather merely tanned in any way, prepared leather of all kinds, e.g., greased, coloured, &c., leather:  |                             |                                       |
|  | (a) Leather for soles ... 100 kil.   | —                           | 75 00 B                               |
|  | (b) Welt leather .....   | —                           | 55 00 B                               |
|  | (i) Other leather n.s.m. not tanned as sole leather, for footwear, saddle-makers' wares, harness makers' wares and for other purposes, e.g., Russia leather, waxed leather, Morocco leather, kid and similar leather, except those specially mentioned: sleeked leather, white, brown or black; patent or not, weighing per piece:   |                             |                                       |
|  | (a) Over 3 kilos. .... 100 kil.  | 150 00                      | 80 00                                 |
|  | (b) From 1 to 3 kilos. ....  | 200 00                      | 100 00                                |
|  | (c) Up to 1 kilo, inclusive .....  | 250 00                      | 120 00                                |
|  | Leather merely tanned in any way; leather of all kinds further prepared; greases, dyed, &c.:   |                             |                                       |
|  | Russia leather, wax leather, Morocco leather, shagreen, kid, and others not specially mentioned elsewhere, also patent leather, weighing per piece:  |                             |                                       |
|  | (a) Over 3 kilos. .... 100 kil.  | —                           | 80 00 G                               |
|  | (b) From 1 to 3 kilos. ....  | —                           | 100 00 G                              |
|  | (c) Up to 1 kilo, inclusive .....  | —                           | 120 00 G                              |
|  | Sleeked leather of all kinds and of all colours .....  | —                           | 80 00 A                               |
|  | <i>Note to 374.</i> —As waste leather are considered all outer parts of tanned hides which remain after the backs and belts have been cut out—i.e., the parts of the hides covering the head, neck, breast, leg and belly. These articles shall be liable to the duty fixed for welt leather, 55 dinars per 100 kil. (A.).   |                             |                                       |
| 375  | Leather of every kind, bronzed, gilt, or silvered, with designs, stamped, cut out, or perforated .....   | 200 00                      | 120 00                                |
| 376  | Parchment and transparent leather, leather for drums, sleeves, and other articles .....  | 75 00                       | 60 00                                 |
| 377  | Artificial leather .....   | 35 00                       | —                                     |
| 378  | Leather for gloves of every kind, also leather cut out for gloves .....  | 800 00                      | 300 00                                |
|  | <i>Note 1.</i> —Pieces and strips of leather not cut out for making shoes or other small articles pay the same duty as the leather of which they are made.   |                             |                                       |
|  | <i>Note 2.</i> —Remnants of leather, unserviceable worn out pieces of leather which cannot be used for making any articles of leather, are free of duty.   |                             |                                       |
|  | <i>Note 3.</i> —Pieces of leather and straps, manufactured by glacing or pressing together, with impressed or embossed ornate-ments or perforated, also pieces of leather shaped for special purposes in any way, pay the same duty as leather wares n.s.m.  |                             |                                       |

<sup>a</sup> As regards cotton tissues, printed, dyed, or manufactured of dyed yarn, the method of determining the tariff classification in accordance with the stipulations of the Swiss Treaty may be employed if the importer remits that method as more advantageous. This provides that in order to determine the sub-division of No. 277 under which these tissues are dutiable, they shall be weighed in the crude state, neither colouring nor dressing being taken into account. For this purpose, each kind of such tissues presented for customs clearance must be accompanied by a cutting of the same tissue in the crude state, measuring at least 1 square decimetre.

## LEATHER AND FURRIERS' WARES, AND WARES OF GUT—continued.

| LEATHER AND FURRIERS' WARES, AND WARES OF GUT—continued.   |  |                 |   | Nos.   |   |  |  |
|--|--|-----------------|---|--|---|--|--|
| Goods.   |  | General Tariff. |   | Goods.   |   | General Tariff.  |  |
| D. P.  |  | D. P.           |   | D. P.  |   | D. P.  |  |
| 379  | Boots and shoes of leather of all kinds, raw, tanned, or further prepared, also skins with the hair on:  |                 |   | 385  | Leather goods, not mentioned or included elsewhere, even combined with other materials if thereby they do not come under a higher duty:   |  |  |
| (i) Ordinary <i>opanke</i> (sandals):  |  |                 |   | (i) Wholly of leather or combined with fine and common materials, 100 kil.   |   |  |  |
| (a) Common sandals even with wooden soles..... 100 kil.  |  |                 |   | 150 00   | —   | 500 00   | 350 00   |
| (b) With other soles (strap sandals) 100 kil.  |  |                 |   | 200 00   | —   | 800 00   | 500 00   |
| (ii) Other shoes, except boots and top boots, even combined with other materials:  |  |                 |   |  |   | (a) Gold.....  | 1,000 00   |
| (a) If the weight per pair is over 1.25 kilo..... 100 kil.   |  |                 |   | 400 00   | 270 00 A  | (b) Silver.....  | 500 00   |
| (b) If the weight per pair is from 0.75 to 1.25 kilo..... 100 kil.   |  |                 |   | 550 00   | 350 00 A  | Note.—This number also includes belts for women, trusses and leather clothing.   |  |
| (c) If the weight per pair is from 0.40 to 0.75 kilo..... 100 kil.   |  |                 |   | 650 00   | 400 00 A  | 386  | Leather cut out for shoes and other articles; also separate pieces, sewn or glued together, except for gloves..... 100 kil.  |
| (d) If the weight per pair is under 0.40 kilo..... 100 kil.  |  |                 |   | 850 00   | 400 00 A  | 600 00   | 350 00   |
| (iii) Boots and top boots of leather of all sorts:   |  |                 |   |  |   | 2.—Furs and Furriers' Wares.   |  |
| (a) If the weight per pair is 1 kilo. or over..... 100 kil.  |  |                 |   | 650 00   | 450 00  | 387  | Furs prepared but not made up:   |
| (b) If the weight per pair is under 1 kilo. .... 100 kil.  |  |                 |   | 850 00   | 550 00  | (i) From common skins ..... 100 kil.   | 350 00   |
| Note.—Boots and shoes of leather with soles of rubber are dutiable as boots and shoes wholly of leather.   |  |                 |   |  |   | (ii) From fine skins ..... 100 kil.  | 1,000 00   |
| 380  | Leather gloves, combined or not with textile material..... 100 kil.  | 1,600 00        | — |  |   | Note.—As common skins are considered sheep skins, goat skins, lamb skins (astrakhan excepted), kid skins, chamois, wolf, bear, badger, yellow fox, roe deer, deer, dog, hare, &c. skins. All other fur-skins are considered as fine. |  |
| (a) Unlined.....   |  |                 |   | —  | 900 00  | 388  | Furriers' wares: (i) Of common fur skins:  |
| (b) Lined.....   |  |                 |   | —  | 500 00  | (a) Not covered and not lined ..... 100 kil.   | 600 00   |
| Note 1.—Leather shoes and gloves embroidered with whatever material pay a surtax of 30%.   |  |                 |   |  |   | (b) Covered and lined.....   | 800 00   |
| Note 2.—Leather gloves, lined or covered with fine fur or with fur borders, are dutiable as fur goods under No. 388. Parts of gloves sewn together are dutiable as gloves.                 |  |                 |   |  |   | (i) Of fine fur skins:   |  |
| Note 3.—Boots and shoes of leather covered or lined with fine furs or with fur borders pay a surtax of 30%.  |  |                 |   |  |   | (a) Not covered and not lined ..   | 2,000 00   |
| 381  | Leather goods for technical purposes:  |                 |   |  |   | (b) Covered and lined.....   | 3,000 00   |
| (a) Leather belts for transmitting motive power of all sorts ..... 100 kil.  |  |                 |   | 150 00   | 120 00  | Note to No. 388.—Under sects. (i) (b) and (ii) (b) are also included huss (not lined) if provided with ribbons, buttons, &c.   |  |
| (b) Other.....   |  |                 |   | 100 00   | —   | Note.—Boots and shoes of tissue, lined or bordered with fine fur are also included under furriers' wares.  |  |
| 382  | Sticks, riding whips, and other like articles of leather or animal skins combined with other materials, if they do not on that account come under a higher duty: |                 |   | 389  | Stuffed animals for decoration and dress, also parts thereof, with artificial eyes, teeth, &c.; small boxes and cases of bird and other animal skins, combined with other materials if thereby they do not come under a higher duty..... 100 kil. | 300 00   | —  |
| (i) Not lacquered..... 100 kil.  |  |                 |   | 250 00   | 200 00  | Note 1.—Bird skins, and parts thereof, prepared for use as fur-lining, will be dutiable as fine furriers' wares.   |  |
| (ii) Lacquered.....  |  |                 |   | 350 00   | 200 00  | Note 2.—Woven goods, also articles of leather, and tissues on which birds' feathers are woven or sewn, will be dutiable as fine furriers' wares, lined.  |  |
| 383  | Saddlery and harness-makers' wares, combined or not with other materials:  |                 |   | Note 3.—Furs put together for fur lining are dutiable under No. 388, section (i) or (ii), according to the quality of the fur. |   |  |  |
| (i) With wood, iron or steel, not nickelled and not coated with other common metals or their alloys ..... 100 kil.   |  |                 |   | 200 00   | 160 00  | Note 4.—Remnants of fur which can be used for lining or other goods will be dutiable as furs.  |  |
| (ii) With sheet brass or other common metals, or coated with nickelled iron and steel, or with other metals or their alloys ..... 100 kil.   |  |                 |   | 250 00   | 200 00  | Note 5.—Furs resembling fine fur-skins will be dutiable as such.   |  |
| (iii) With silver, silver-plated parts, or with silvered or gilt parts..... 100 kil.   |  |                 |   | 400 00   | 350 00  | 3.—Articles of Gut.  |  |
| 384  | Trunk makers' wares of leather, tissues other than silk, oilcloth, or coated and impregnated tissues, combined or not with other materials:                      |                 |   | 390  | Gut strings (except cords for musical instruments) and shews and cords of gut ..... 100 kil.  | 200 00   | 100 00   |
| (i) Weighing over 1 kilo:  |  |                 |   |  |   | 391  | Other articles of gut; also sticks, whips, wholly or partly bound round with strings or cords of gut ..... 100 kil.  |
| (a) Combined with iron, steel, not nickelled, nor coated with other metals and their alloys, even in combination with other fine and common materials ..... 100 kil.                       |  |                 |   | 300 00   | 200 00  | 300 00   |  |
| (b) In combination with other metals, even with iron and steel, nickelled or coated with other metals and their alloys, combined or not with other fine and common materials..... 100 kil. |  |                 |   | 350 00   | 250 00  | VII.—CAOUTCHOUC AND GUTTAPERCHA.   |  |
| (c) In combination with the finest material ..... 100 kil.   |  |                 |   | 600 00   | 550 00  | 1.—Soft Caoutchouc.  |  |
| (ii) Weighing up to 1 kilo, inclusive:   |  |                 |   |  |   | 392  | Caoutchouc and guttapercha, also balata, refined, mixed or not with other materials, coloured, vulcanized or not, in pieces, plates, or patent sheets, but not further manufactured; also soft caoutchouc paste ..... 100 kil.   |
| (a) Combined with iron and steel, not nickelled or coated with other metals and their alloys, combined or not with other common and fine materials ..... 100 kil.                          |  |                 |   | 400 00   | 255 00  | 50 00  | 30 00  |
| (b) In combination with other metals, or with iron or steel, nickelled or coated with other metals or their alloys, even combined with other common and fine materials ..... 100 kil.      |  |                 |   | 600 00   | 275 00  | 393  | Caoutchouc threads:  |
| (c) In combination with the finest materials ..... 100 kil.  |  |                 |   | 800 00   | 500 00  | (i) Solely of caoutchouc.....  | 100 00   |
| Note to No. 384.—Trunks &c., wholly of leather, oilcloth, or other like tissues, are dutiable as follows:  |  |                 |   |  |   | (ii) Covered with other materials 100 kil.   | 200 00   |
| If of leather, under sects. (i) (b) or (ii) (b).   |  |                 |   |  |   | 394  | Tubes, straps, indiarubber tyres for carriage wheels, covers for the tyres or tyres on carriage, &c.; wheels, caoutchouc and guttapercha strips; also tissues saturated or covered with caoutchouc and guttapercha, with linings or layers of caoutchouc and guttapercha or with layers of tissues, even combined with common metals and their alloys ..... 100 kil. |
| If of oilcloth or other like tissues, under sects. (i) (a) or (ii) (a), as the case may be.  |  |                 |   |  |   | 150 00   | 120 00 A   |
|  |  |                 |   |  |   | 250 00   | 140 00   |
|  |  |                 |   |  |   | 395  | Indiarubber shoes and boots, even combined with textile and other materials ..... 100 kil.   |
|  |  |                 |   |  |   | 150 00   | 120 00   |
|  |  |                 |   |  |   | 396  | Floorcloths, even combined with other materials ..... 100 kil.   |
|  |  |                 |   |  |   | 150 00   | 120 00   |
|  |  |                 |   |  |   | 397  | Tissues, felt and knitted stuffs coated or saturated with caoutchouc or guttapercha, or with a layer of caoutchouc and guttapercha:  |
|  |  |                 |   |  |   | (i) Silk or half silk ..... 100 kil.   | 300 00   |
|  |  |                 |   |  |   | (ii) Of other textile materials ..   | 200 00   |
|  |  |                 |   |  |   | 398  | Articles not otherwise mentioned of soft or vulcanized caoutchouc, even wholly or  |



| Nos.   | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|--|---|-----------------------------|---------------------------------------|
|  |   |                             |                                       |
|  | partly covered, coated or saturated with caoutchouc:  |                             |                                       |
|  | (i) Solely of caoutchouc or combined with common or fine materials 100 kil.   | 450 00                      | 150 00                                |
|  | (ii) With the finest materials.....   | 600 00                      | 300 00                                |
|  | (iii) With precious metals:   |                             |                                       |
|  | (a) With gold.....  | 1,000 00                    | 700 00                                |
|  | (b) With silver.....  | 800 00                      | 450 00                                |
|  | Elastic tissues, knitted goods and trimmings of every kind, if the yarns used are of:   |                             |                                       |
|  | (i) Silk or half silk.....100 kil.  | 300 00                      | 220 00                                |
|  | (ii) Of other textile materials:  |                             |                                       |
|  | (a) For shoemakers.....   | 150 00                      | 120 00                                |
|  | (b) Other.....  | 200 00                      | 170 00                                |
|  | <i>Note to No. 399.</i> —Embroidered goods of this kind pay a surtax of 30 %.   |                             |                                       |
|  | Tissues and other manufactures of caoutchouc, or of other stuffs saturated or covered with caoutchouc or gutta-percha for technical purposes (for rollers for insulating purposes &c.) not mentioned or included elsewhere.....100 kil.   | 60 00                       | 35 00                                 |
|  | <i>Note.</i> —(Clothes and other goods of this kind made up with glue are dutiable as finished goods.   |                             |                                       |
|  | 2.— <i>Hard Caoutchouc (Ebonite).</i>   |                             |                                       |
|  | Paste of hard caoutchouc, vulcanized or not; hard caoutchouc or gutta-percha in sheets, bars, threads, even polished but not otherwise manufactured; unmanufactured sheets combined with other materials, unwrought stamped wares of caoutchouc, which already show the form of the finished article but require further preparation.....100 kil. | 100 00                      | 30 00                                 |
|  | 2 Tubes of hard caoutchouc.....   | 200 00                      | 120 00                                |
|  | 3 All other goods of hard caoutchouc and gutta-percha combined or not with other materials if thereby they do not come under a higher duty:   |                             |                                       |
|  | (i) Of caoutchouc alone or combined with common or fine materials 100 kil.  | 400 00                      | 200 00                                |
|  | (ii) With the finest materials.....   | 600 00                      | 300 00                                |
|  | (iii) With precious metals:   |                             |                                       |
|  | (a) With gold.....  | 1,000 00                    | 800 00                                |
|  | (b) With silver.....  | 800 00                      | 600 00                                |
|  | <i>Note.</i> —Goods of imitation caoutchouc or gutta-percha are dutiable as if of caoutchouc and gutta-percha.  |                             |                                       |
| VIII.—PLAITED GOODS OF VEGETABLE MATERIALS, TEXTILE FIBRES EXCEPTED. |   |                             |                                       |
|  | 1 Plaits of wood shavings (chip), straw, roots of trees, reeds, grass, palm leaves, rattan, seaweed, or other vegetable materials for plaiting, except sparterie:   |                             |                                       |
|  | (i) Not bleached nor dyed.....100 kil.  | 50 00                       | —                                     |
|  | (ii) Bleached or dyed.....  | 70 00                       | —                                     |
|  | Plaits of straw or other vegetable materials (except sparterie), for hat-making: pure or mixed with textile materials of all kinds, the vegetable materials predominating in weight:  |                             |                                       |
|  | (i) Not bleached, not dyed.....   | —                           | Free                                  |
|  | (ii) Bleached, dyed.....100 kil.  | —                           | 5 00 S                                |
|  | <i>Note.</i> —The plaits of the above-mentioned materials except sparterie, may also be combined with non-textile materials, up to 50 % of the total weight of the material.  |                             |                                       |
|  | 6 Coverings for floors: (i) Mats and other like articles of reeds and straw, raw, dyed, even coated.....100 kil.  | 30 00                       | 20 00                                 |
|  | (ii) Other coverings and like articles of vegetable materials, except reeds and straw, raw, dyed, coated, even lined with felt or tissue.....100 kil.   | 60 00                       | 45 00                                 |
|  | 6 Basket-work and plaited goods, common and ordinary, for packing and transporting goods or for carriages, made of reeds, peeled or not, or of chip, combined or not with other common materials:   |                             |                                       |
|  | (i) Not bleached, not dyed, not coated 100 kil.   | 40 00                       | 30 00                                 |
|  | (ii) Bleached, dyed, coated.....  | 60 00                       | 30 00                                 |
|  | 7 Basket-work and plaited goods of all kinds of vegetable materials (except sparterie, bleached or not, dyed or not, combined or not with other common materials except yarns and tissues:  |                             |                                       |
|  | (i) Weighing more than 1 kilo.....100 kil.  | 80 00                       | 45 00 A                               |
|  | (ii) " from $\frac{1}{2}$ to 1 kilo.....  | 100 00                      | 60 00 A                               |
|  | (iii) " up to $\frac{1}{2}$ kilo, inclusive.....100 kil.  | 150 00                      | 100 00 A                              |
|  | <i>Note to No. 407.</i> —Goods of this sort, if lined with ordinary (rough) hemp and other like tissues, will not be considered as combined with yarns and tissues (A).   |                             |                                       |
|  | 8 Basket-work goods and plaited goods (those of sparterie excepted), polished, lacquered, varnished, bronzed, gilt or silvered.....100 kil.   | 180 00                      | 125 00 A                              |

| Nos. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff<br>D. P. |
|------|--|-----------------------------|--------------------------------------|
|      |  |                             |                                      |
| 409  | Basket-work goods and plaited goods (sparterie excepted) combined with other materials not mentioned:  |                             |                                      |
|      | (i) With yarns or tissues of whole or half silk, with lace, embroidery, velvet, plush, or feathers.....100 kil.  | 500 00                      | —                                    |
|      | (ii) With other yarns or tissues and other materials not mentioned.....100 kil.  | 250 00                      | —                                    |
|      | (iii) With gilt or silvered threads.....   | 400 00                      | —                                    |
|      | (iv) With precious metals:   |                             |                                      |
|      | (a) With gold.....   | 1,000 00                    | —                                    |
|      | (b) With silver.....   | 800 00                      | —                                    |
| 410  | Sparterie (threads of textile materials glued together) for hat-making of all kinds, even combined with separate threads of textile materials.....100 kil.                             | —                           | 200 00 B                             |
|      | <i>Note to Nos. 409 and 410.</i> —Wares of this character shall not, under any pretext, be classed under No. 411 (S).  |                             |                                      |
| 411  | Sparterie wares (hats excepted):   |                             |                                      |
|      | (i) Not combined with other material 100 kil.  | 350 00                      | —                                    |
|      | (ii) Combined with yarns or tissues of silk or half silk, combined with lace, sewn textile manufactures, velvet, plush, plush-like materials, or with ornamental feathers.....100 kil. | 800 00                      | —                                    |
|      | (iii) Combined with other yarns and tissues, or even with other materials, if thereby they do not come under a higher duty.....100 kil.  | 500 00                      | —                                    |
|      | <i>Note.</i> —Wicker furniture will be taxed as wooden wares.  |                             |                                      |

## IX.—BRUSH AND SIVE-MAKERS' GOODS; BROOMS.

|     |   |          |          |
|-----|---|----------|----------|
| 412 | Brush-makers' goods and brooms:   |          |          |
|     | (i) In combination with unpolished and unvarnished wood, iron, and cane:  |          |          |
|     | (a) Of vegetable materials or their imitations, or other like materials.....100 kil.  | 160 00   | 35 00 A  |
|     | (b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials 100 kil.   | 300 00   | 90 00 A  |
|     | (ii) Combined with polished and varnished wood, iron, and cane:   |          |          |
|     | (a) Of vegetable materials or imitations thereof, and other like materials.....100 kil.   | 250 00   | 70 00    |
|     | (b) Of animal hair or imitations thereof, or dyed feathers, or of mixed animal and vegetable materials.....100 kil.   | 400 00   | 140 00 A |
|     | <i>Note.</i> —Birch brooms, or besoms, with or without wooden sticks, pay 100 kil.  | 25 00    | —        |
| 413 | Fine brushes and brooms:  |          |          |
|     | (i) Combined with ordinary materials other than those mentioned in No. 412 (A).....100 kil.   | 500 00   | 200 00 A |
|     | (ii) With fine materials.....   | 600 00   | 300 00   |
|     | (iii) With the finest materials.....  | 800 00   | —        |
|     | (iv) With precious metals:  |          |          |
|     | (a) With gold.....  | 1,000 00 | —        |
|     | (b) With silver.....  | 800 00   | —        |
|     | <i>Note 1.</i> —Brushes of wire, common metal, spun glass, soft rubber, mounted on wood, leather, rubber, &c., are dutiable as the corresponding wares of metal, glass, wire or rubber.   |          |          |
|     | <i>Note 2.</i> —Yarns of textile materials and wire of common metals, which are only used for adjusting the fibres to the mounting shall not be considered as forming a combination or as having any effect on the Tariff classification (A). |          |          |
| 414 | Sieves:   |          |          |
|     | (i) Wooden, with bottoms of plaited wood, tin, plate or iron wire, and raw hide; plaited wood bottoms for sieves.....100 kil.   | 50 00    | —        |
|     | (ii) Other sieves, if they do not come under a higher duty on account of their combination with other materials:  |          |          |
|     | (a) With bottoms of horsehair, textile material (silk excepted), or metal wire (iron wire excepted).....100 kil.  | 150 00   | —        |
|     | (b) With bottoms of silk.....   | 300 00   | —        |

## X.—MATERIALS FOR CARVING AND ARTICLES THEREOF.

## 1.—Articles of Bone, Horn, and other Animal Carving Materials.

|     |  |  |  |
|-----|--|--|--|
| 415 | Ivory and its imitations; tortoise-shell and its imitations; mother-of-pearl and its imitations: |  |  |
|     | (i) Slabs and pieces cut and prepared  |  |  |

## MATERIALS FOR CARVING AND ARTICLES THEREOF—continued.

| Nos.             | Goods.  | General Tariff. |          | Conventional Tariff. |       |
|------------------|---|-----------------|----------|----------------------|-------|
|                  |   | D. P.           | D. P.    | D. P.                | D. P. |
|                  | for manufacture, whitened and polished or not:  |                 |          |                      |       |
|                  | (a) Slabs and pieces, raw or whitened, simply cut..... 100 kil  | 20 00           | 5 00     |                      |       |
|                  | (b) Slabs and pieces, smoothed, polished or prepared for manufacture, which already show the form of the finished article, 100 kil.   | 100 00          | 35 00    |                      |       |
|                  | (ii) Articles entirely or partly of ivory and its imitations, of tortoise-shell and its imitations, of mother-of-pearl and its imitations, even in combination with other materials, so far as they do not become thereby subject to a higher rate of duty: |                 |          |                      |       |
|                  | (a) Solely of the materials specified, or in combination with common or fine materials..... kil.  | 8 00            | 8 00 F   |                      |       |
|                  | Note. Combs of celluloid and of casuin, in imitation of tortoise-shell, combined or not with common materials, shall be dutiable at the rate of 25½ dinars per 100 kilos. (P).  |                 |          |                      |       |
|                  | (b) In combination with the finest materials..... kil.  | 12 00           | 8 00 F   |                      |       |
|                  | (c) In combination with precious metals—  |                 |          |                      |       |
|                  | With gold..... kil.   | 20 00           | 18 00    |                      |       |
|                  | With silver..... „  | 15 00           | 8 00 F   |                      |       |
| 416              | Pearls and corals, pierced and polished:  |                 |          |                      |       |
|                  | (i) Not threaded..... „   | 10 00           | 5 00     |                      |       |
|                  | (ii) Threaded for facilitating preservation and sale..... kil.  | 15 00           | 7 00     |                      |       |
|                  | (iii) Threaded for special uses; also manufactures of pearls and corals, even in combination with other materials, if thereby they do not come under a higher duty..... kil.  | 25 00           | 10 00    |                      |       |
| 417              | Imitations of pearls and corals, manufactures partly or wholly composed of them, even in combination with other materials, if thereby they do not come under a higher tax..... kil.   | 6 00            | 3 00     |                      |       |
| 418              | Whalebone: (i) Whalebone sticks..... „  | 5 00            | 1 00     |                      |       |
|                  | (ii) Plated goods, trunks, and other goods of whalebone (except hats), even in combination with other materials, if thereby they do not come under a higher tax..... kil.   | 10 00           | 4 00     |                      |       |
| 419              | Horns of stags and other animals; as also other carving materials of animal origin not mentioned elsewhere; manufactures of these materials:  |                 |          |                      |       |
|                  | (i) Not combined with other materials:  |                 |          |                      |       |
|                  | (a) Lengths and pieces of horn, not smoothed or polished, in the rough..... 100 kil.  | 5 00            | 8 00 F   |                      |       |
|                  | (b) Lengths and pieces of horn, polished, dyed, painted, coloured..... 100 kil.   | 45 00           | 46 00 F  |                      |       |
|                  | (c) Articles of horn and horn composition..... 100 kil.   | 500 00          | 300 00 F |                      |       |
|                  | Note. Combs of stag horn shall pay a duty of 25½ dinars per 100 kilos. (P).   |                 |          |                      |       |
|                  | (d) Articles of other materials..... 100 kil.   | 350 00          | 250 00 F |                      |       |
|                  | (ii) Combined with other like materials:  |                 |          |                      |       |
|                  | (a) With common materials..... 100 kil.   | 400 00          | 250 00 F |                      |       |
|                  | (b) With fine materials..... „  | 500 00          | 350 00 F |                      |       |
|                  | (c) With the finest materials..... „  | 600 00          | 400 00 F |                      |       |
|                  | (d) With precious metals—   |                 |          |                      |       |
|                  | With gold..... „  | 1,000 00        | 500 00 F |                      |       |
|                  | With silver..... „  | 800 00          | 400 00 F |                      |       |
|                  | Note.—Gelatin and other similar animal substances come under this number.   |                 |          |                      |       |
| 420              | Bird feathers (except those for decoration):  |                 |          |                      |       |
|                  | (i) Whole or cut in pieces..... 100 kil.  | 70 00           | 35 00    |                      |       |
|                  | (ii) Article made of quills or feathers; tooth picks, rebinders, writing pens, painting brushes, cigar and cigarette holders, &c..... 100 kil   | 200 00          | 100 00   |                      |       |
| 2.—Wooden Wares. |   |                 |          |                      |       |
| 421              | Timber, hewn and planed and generally roughly prepared, but excluding raw and merely sawn or roughly hewn wood, 100 kil.  | 5 00            | —        |                      |       |
| 422              | Wood flock and wood dust, shavings used for the clarification of beer and the manufacture of vinegar:   |                 |          |                      |       |
|                  | (i) Raw..... „  | 2 50            | —        |                      |       |
|                  | (ii) Mordanted, stained..... „  | 3 50            | —        |                      |       |
| 423              | Boards, less than 1 cm. thick, also veneers, boards and slabs, for linings or flooring even fastened with glue:   |                 |          |                      |       |
|                  | (i) Without incrustations or impressed designs, without marqueterie:  |                 |          |                      |       |
|                  | (a) Plain..... 100 kil  | 10 00           | 8 00     |                      |       |

| Nos. | Goods.  | General Tariff. |         | Conventional Tariff. |       |
|------|---|-----------------|---------|----------------------|-------|
|      |   | D. P.           | D. P.   | D. P.                | D. P. |
|      | (b) Polished, lacquered, dyed or coated..... 100 kil.   | 15 00           | 10 00   |                      |       |
|      | (ii) With incrustations, or impressed designs, with marqueterie:  |                 |         |                      |       |
|      | (a) Plain..... 100 kil.   | 15 00           | 10 00   |                      |       |
|      | (b) Stained, coated, polished, lacquered..... 100 kil.  | 45 00           | 30 00   |                      |       |
| 424  | Wooden boards for parquet floors:   |                 |         |                      |       |
|      | (i) Not varnished or lacquered, without incrustations, or impressed designs or marqueterie work..... 100 kil.   | 20 00           | 10 00   |                      |       |
|      | (ii) Varnished or lacquered, without incrustations, or impressed designs or marqueterie work..... 100 kil.  | 40 00           | 26 00   |                      |       |
|      | (iii) With incrustations, or impressed designs or marqueterie work..... 100 kil.  | 60 00           | 38 00   |                      |       |
| 425  | Tooth-picks, wooden pegs, and wooden match-splints ( <i>halzdach</i> )..... 100 kil.  | 40 00           | 26 00   |                      |       |
| 426  | Wooden walking-sticks:  |                 |         |                      |       |
|      | (i) Common, rough, slightly worked (bent, split, cut) and with wooden or cane handles..... 100 kil.   | 50 00           | 20 00   |                      |       |
|      | (ii) Common, dyed, coated, polished, varnished, even combined with common metals..... 100 kil.  | 100 00          | 60 00   |                      |       |
|      | (iii) Fine and carved, with ornaments, also combined with other materials, if thereby they do not come under a higher tax or under gut wares:   |                 |         |                      |       |
|      | (a) Combined with common and fine materials..... 100 kil.   | 200 00          | 100 00  |                      |       |
|      | (b) With the finest materials..... „  | 500 00          | 350 00  |                      |       |
|      | (c) With precious metals—   |                 |         |                      |       |
|      | With gold..... „  | 1,000 00        | 500 00  |                      |       |
|      | With silver..... „  | 800 00          | 450 00  |                      |       |
|      | Note 1.—The ferrules do not affect the duty on sticks.  |                 |         |                      |       |
|      | Note 2.—Walking-sticks, enumerated in section (i) shall be dutiable according to section (ii) if combined with common metals, and under section (iii) if combined with any other materials. If the walking-sticks specified in section (ii) are combined with materials other than those mentioned in that section they pay duty under section (iii), according to the material with which they are combined. |                 |         |                      |       |
| 427  | Carpenters' wares for building:   |                 |         |                      |       |
|      | (a) Rough..... 100 kil.   | 10 00           | 8 00 A  |                      |       |
|      | (b) Coated, varnished, stained..... „   | 15 00           | 12 00 A |                      |       |
| 428  | Coopers' wares:   |                 |         |                      |       |
|      | (i) Barrels and vats; also entirely prepared staves:  |                 |         |                      |       |
|      | (a) Rough barrels with wooden hoops, even in an unmounted state..... 100 kil.   | 20 00           | 9 00 A  |                      |       |
|      | (b) Barrels, painted, varnished, also with metal hoops, even in an unmounted state..... 100 kil.  | 25 00           | 11 00 A |                      |       |
|      | (ii) Buckets, troughs, &c., mounted or not, stained, coated, in combination with other materials or not..... 100 kil.   | 20 00           | 11 00 A |                      |       |
| 429  | Cartwrights' wares, i.e., axle-trees, tyres, spokes, hubs, poles, steps and wheels, even combined with iron or steel:   |                 |         |                      |       |
|      | (i) Unpainted..... 100 kil.   | 20 00           | —       |                      |       |
|      | (ii) Painted, varnished..... „  | 25 00           | —       |                      |       |
|      | Note.—When the above are combined with other materials, they are dutiable under No. 456. This also applies to other parts of carriages.   |                 |         |                      |       |
| 430  | Spindles, weavers' beams, bobbins, weavers' reeds, and teeth for the same; shuttles, mounted or not:  |                 |         |                      |       |
|      | (i) Not smoothed..... 100 kil.  | 12 00           | 3 00    |                      |       |
|      | (ii) Smoothed, polished, &c..... „  | 30 00           | 8 00    |                      |       |
| 431  | Wooden mouldings for furniture and frames, covered or not with paste and combined with common or fine materials:  |                 |         |                      |       |
|      | (i) Smoothed, shaped or not, without incrustations or impressed designs or ornaments:   |                 |         |                      |       |
|      | (a) Unpainted..... 100 kil.   | 80 00           | 20 00 A |                      |       |
|      | (b) Simply painted, coloured, lacquered, polished, veneered..... 100 kil.   | 120 00          | 35 00 A |                      |       |
|      | (c) Finely painted, bronzed, gilt, silvered..... 100 kil.   | 150 00          | 50 00 A |                      |       |
|      | (ii) Shaped or not, with incrustations or impressed designs, or fine decorations or wood-carving:   |                 |         |                      |       |
|      | (a) Unpainted..... 100 kil.   | 100 00          | 25 00 A |                      |       |
|      | (b) Simply painted, coloured, varnished, polished, veneered..... 100 kil.   | 150 00          | 50 00 A |                      |       |
|      | (c) Bronzed, gilt, silvered and finely painted..... 100 kil.  | 250 00          | 65 00 A |                      |       |
|      | Note 1.—Mouldings worked in the manner provided for in section (iii) of No. 434, are dutiable under that number, when not combined with the finest materials or with gold or silver.  |                 |         |                      |       |

| (Goods.   | General | Conven- | Nos. | Goods. | General | Conven- |
|---|---------|---------|------|--------|---------|---------|
|   | Tariff. | tional  |      |        | Tariff. | tional  |
|   | D. P.   | D. P.   |      |        | D. P.   | D. P.   |
| <p><i>Note 2.</i>—Frames made of such mouldings pay a surtax of 50% on the fixed duty.</p> <p>Frames for windows, windows, doors, staircases, and parts thereof:</p> <p>(i) Frames: (a) Unpainted, . . . 100 kil. 30 00 20 00</p> <p>(b) mordanted, coated, varnished, plainly or finely coloured . . . 100 kil. 40 00 30 00</p> <p>(ii) Other articles:—(a) Unpainted . . . 100 kil. 30 00 20 00</p> <p>(b) mordanted, coated, varnished, plainly or finely coloured . . . 100 kil. 40 00 30 00</p> <p>Articles of wood, not mentioned elsewhere, planed but not with precision (smoothed or profiled), roughly turned or carved; also glued or mortised together or otherwise joined:</p> <p>(i) Of soft wood or veneered with hard wood:</p> <p>(a) Unpainted, not combined with other materials, . . . 100 kil. 30 00 20 00 A</p> <p>(b) Unpainted, combined with common metals, but not nickelled and not ornamented . . . 100 kil. 35 00 25 00 A</p> <p>(c) Mordanted, painted, lacquered, coated with varnish, polished, combined or not with other common materials and leather . . . 100 kil. 40 00 30 00 A</p> <p>(ii) Of hard wood, veneered or not with such wood:</p> <p>(a) Unpainted, not combined with other materials . . . 100 kil. 40 00 25 00 A</p> <p>(b) Unpainted, combined with common metals, not nickelled and not ornamented . . . 100 kil. 45 00 30 00 A</p> <p>(c) Mordanted, painted, lacquered, coated with varnish, polished, also combined with other common materials and leather . . . 100 kil. 60 00 40 00 A</p> <p>(iii) Of fine woods, also veneered with such woods:</p> <p>(a) Unpainted, not combined with other materials, or only with common metals, but not nickelled and not ornamented . . . 100 kil. 60 00 45 00 A</p> <p>(b) Mordanted, painted, coated with varnish, lacquered, also combined with other common materials and leather . . . 100 kil. 100 00 70 00 A</p> <p><i>Note 1.</i>—When unpainted wooden wares are combined with materials other than common metals and leather, they pay duty according to sections (i) c, (ii) c and (iii) b.</p> <p><i>Note 2.</i>—If the articles enumerated in No. 433 are combined with fine materials other than leather, they are classed under No. 434, section (ii).</p> <p><i>Note 3.</i>—Paragraph (ii) also applies to articles of soft wood veneered with hard wood, and section (iii) covers articles of hard or soft wood veneered with fine wood, as well as all articles of fine wood regardless of the veneering.</p> <p><i>Note 4.</i>—Round boxes of rough soft wood, used for packing native manufactured products, pay duty at the rate of 10 dinars per 100 kilos. This measure shall, however, only apply up to the time when said boxes commence to be manufactured in the country.</p> <p>Other articles of wood, with or without other common and fine materials in combination, if thereby they do not come under a higher duty (upholstered and covered furniture excepted):</p> <p>(i) Finely turned, planed with precision, imitations of fine carving work, obtained by pressing, burning, and the shaping machine, combined with leather or other common materials . . . 100 kil. 120 00 60 00 A</p> <p>(ii) With fine carving or fretwork, finely dyed, even painted, bronzed, gilt, and silvered (except wooden lathe), and frames, . . . 100 kil. 150 00 80 00 A</p> <p>(iii) Wooden articles with inlaid work, (brill work, marquetrie, wood mosaic) . . . 100 kil. 250 00 120 00 A</p> <p><i>Notes to Nos. 433 and 434:</i>—</p> <p>1. Furniture and parts of furniture (plates for chairs, backs and supports) not upholstered, of hard, massive wood (but not fine wood), bent, even combined with unbleached wool, even veneered with hard wood or combined with platted wares of straw, rattan and similar materials, with parts turned, perforated, or with ornaments obtained by pressing, burning, staining, or by the shaping machine shall be dutiable at 42 dinars per 100 kilos.</p> <p>2. As "planed with precision" will be considered—with the exception of furniture, boxes, cooking utensils &amp;c.—those articles which present a highly polished, smooth surface, executed with great exactitude, such as rules, wooden parts for physical instruments, &amp;c.</p> <p>3. As "simply profiled" will be considered articles on which the grooves extend the whole length without interruption, so that the cross section is exactly the same throughout (A).</p> <p>435 Upholstered furniture of all sorts, and parts thereof:</p> <p>(i) Uncovered . . . 100 kil. 120 00 30 00 A</p> <p>(ii) Covered:—(a) With silk or half silk tissues, lace, embroidery, velvet plush, or other like stuffs, and leather, . . . 100 kil. 350 00 160 00 A</p> <p>(c) With other materials . . . 300 00 100 00 A</p> <p><i>Note.</i>—Furniture which is simply covered but not upholstered is also dutiable under section (ii).</p> <p>436 Fancy articles of wood:</p> <p>(i) Of wood only or combined with superior carving materials (areka, ivory-nut, &amp;c.), . . . 100 kil. 300 00 130 00</p> <p>(ii) Combined with fine or very fine materials, . . . 100 kil. 300 00 300 00</p> <p>(iii) With precious metals:</p> <p>(a) With gold, . . . 1,000 00 —</p> <p>(b) With silver, . . . 300 00 —</p> <p><i>Note 1.</i>—Under sections (ii), (iii) (a), and (iii) (b), are also included all articles in combination with the finest materials and with gold and silver, except upholstered and covered furniture.</p> <p><i>Note 11.</i>—Boards and articles of artificial wood (xyloolith, &amp;c.) will be dutiable as natural wood and wood wares.</p> <p>3.—Cork Manufactures.</p> <p>437 Cork reduced to small pieces or to dust; strips, sheets, cubes, squares, filks, pipes, and parts thereof; also remnants of cork, joined together by means of other materials . . . 100 kil. 30 00 20 00</p> <p>438 Articles of carved cork, cork soles, lifebelts, corks for bottles and other articles not mentioned above:</p> <p>(i) Not combined with other materials . . . 100 kil. 75 00 —</p> <p>(ii) Combined with common materials . . . 100 kil. 100 00 —</p> <p>Corks:</p> <p>(1) Not combined with other materials . . . 100 kil. — 40 00 P</p> <p>(2) Combined with common materials . . . 100 kil. — 50 00 P</p> <p><i>Note 1.</i>—Articles of artificial cork are dutiable as articles of natural cork.</p> <p><i>Note 11.</i>—Articles of cork in combination with materials mentioned under Nos. 436 (ii), (iii) (a), (ii) (b) will be dutiable under that number.</p> <p><i>Note 111.</i>—Old corks for bottles are, by the ordinance of the Minister of Finance duty free when they are imported for viticultural purposes.</p> <p>4.—Goods of other Vegetable Materials for Carving and Carved Wares of Bone.</p> <p>439 Celluloid and similar materials: small pieces, leaves, sheets, pipes, strips, and blocks, prepared for further manufacture, except imitations of ivory, tortoise shell or mother of pearl:</p> <p>(i) Unworked, . . . 100 kil. 15 00 5 00</p> <p>(ii) Polished, dimmed, or otherwise worked (except imitations of ivory) . . . 100 kil. 80 00 45 00</p> <p>440 Articles entirely or partly of celluloid, cork-lined or not with other materials, if thereby or in consequence of imitations they do not become subject to a higher duty:</p> <p>(i) Entirely of celluloid or combined with common materials . . . 100 kil. 500 00 —</p> <p>Combs and articles of celluloid or of easterl solely, or combined with common materials . . . 100 kil. — 250 00 P</p> <p>(ii) Combined with fine materials . . . 600 00 350 00 P</p> <p>(iii) " with the finest materials . . . 100 kil. 800 00 500 00 P</p> <p>(iv) Combined with precious metals:</p> <p>(a) With gold . . . 1,000 00 800 00 P</p> <p>(b) With silver, . . . 300 00 500 00 P</p> |         |         |      |        |         |         |



## MATERIALS FOR CARVING AND ARTICLES THEREOF—continued.

| No.                                       | Goods.  | General<br>Tariff.<br>D. F. | Conven-<br>tional<br>Tariff.<br>D. F. |
|---|---|-----------------------------|---------------------------------------|
| 441                                       | Bamboo, all other fine canes, and other vegetable carrying material not mentioned elsewhere:<br>(i) For immediate use, cut and split 100 kil.   | 10 00                       | 3 00                                  |
|   | (ii) Polished, varnished, painted, stained 100 kil.   | 15 00                       | 5 00                                  |
| 442                                       | Spindles, bobbins, weavers' reeds and teeth for the same, of cane even combined with other stuffs 100 kil.  | 12 00                       | 5 00                                  |
| 443                                       | Walking sticks of cane:<br>(i) Roughly made even with cane or wooden handle (raw) 100 kil.  | 70 00                       | 65 00                                 |
|   | (ii) Ordinary, varnished, polished, stained, with handles of common materials 100 kil.  | 180 00                      | 90 00                                 |
|   | (iii) Finely finished and carved with decorations, also combined with other materials:<br>(a) Of cane only or combined with common stuffs 100 kil.  | 300 00                      | 130 00                                |
|   | (b) Combined with fine materials 100 kil.   | 400 00                      | 240 00                                |
|   | (c) With the finest materials 100 kil.  | 700 00                      | —                                     |
|   | (d) With precious metals:<br>With gold 1,000 00   | —                           | —                                     |
|   | With silver 800 00  | —                           | —                                     |
| 444                                       | Articles of vegetable material for carving, except those already mentioned 100 kil.   | 200 00                      | —                                     |
| 445                                       | Carved, and moulded articles of starch, bus-sorine, tragacanth and similar carved materials (except imitations of goods which pay a higher duty) 100 kil.   | 150 00                      | —                                     |
| 446                                       | Goods of plastic carbon or gas carton, combined with other materials 100 kil.   | 30 00                       | —                                     |
|   | Note.—If the articles of this group (except walking sticks and celluloid articles), are combined with common, fine, or very fine materials, they will be dutiable as articles of celluloid.<br>Combination with platinum does not affect the tariff classification of carbon filaments for electric lighting.   |                             |                                       |
| XI.—PASTEBOARD, PAPER, AND WARES THEREOF. |   |                             |                                       |
| 1.—Paper, Pasteboard, and Wares thereof.  |   |                             |                                       |
| 447                                       | Paper pulp, mechanically or chemically prepared, wet or dry, bleached or not, dyed or not, or mixed with mineral materials or glue:<br>(i) Of rags 100 kil.   | Free                        | Free                                  |
|   | (ii) Of wood, straw, and other like material 100 kil.   | "                           | "                                     |
| 448                                       | Paste-board of one or of more leaves stuck together, whether or not coloured in pulp or after:<br>(i) Common, rough on both sides, coated with tar, asphalt, graphite, varnish, and other like stuffs 100 kil.  | 7 00                        | 3 50 A                                |
|   | (ii) Glazed board and leather board 20 00   | 20 00                       | 20 00 A                               |
|   | (iii) White or coloured, even covered with white or coloured paper 100 kil.   | 20 00                       | 10 00 A                               |
|   | (iv) Lacquered, shaped, with stamped, impressed, or other designs; photographers' and painters' boards (Bristol board) 100 kil.   | 50 00                       | 20 00 A                               |
|   | Note 1.—In sec. (i) of No. 448 are also classed pasteboard of wood or straw pulp, tarred even combined with lead foil, also carton-pierre in slabs. Paste-board of wood pulp which, prior to glazing, has been coloured by hot process similar to brown leather, also pasteboard smoothed by the machine, which is otherwise rough, and neither glossy nor similar to leather, and does not generally partake of the character and appearance provided for in sec. (ii), (iii) and (iv), is likewise dutiable under sec. (i) (A). |                             |                                       |
|   | Note 2.—Pasteboard which, by being cut up or hollowed out, is rendered fit for the manufacture of completed goods, shall be dutiable, according to kind, under sec. (i)—(iv) of No. 448, with a surtax of 30 %.   |                             |                                       |
| 449                                       | Blotting paper and board, and paper for filtering:<br>(i) Coarse, not coloured 100 kil.   | 7 00                        | 8 00                                  |
|   | (ii) Fine, coloured, also with designs 30 00  | 30 00                       | 15 00                                 |
| 450                                       | Packing paper: (i) Not smoothed, not coloured 100 kil.  | 10 00                       | 8 00 A                                |
|   | (ii) Not smoothed, coloured 15 00   | 15 00                       | 8 00 A                                |
|   | (iii) Other 20 00   | 20 00                       | 10 00 A                               |
|   | Note.—If, on packing paper or on blotting paper or board, there are printed patterns, prices, or advertisements, the duty is raised by 50 %.  |                             |                                       |
| 451                                       | Paper for printing, drawing, and writing, account and letter paper, and other paper not mentioned elsewhere, of one or several colours, glazed or not:<br>(i) For printing 100 kil.   | 20 00                       | 11 00 A                               |
|   | (ii) For drawing 45 00  | 45 00                       | 25 00 A                               |

| No.  | Goods.  | General<br>Tariff.<br>D. F. | Conven-<br>tional<br>Tariff.<br>D. F. |
|--|---|-----------------------------|---------------------------------------|
| (iii) All other, except ruled paper, 100 kil |   | 100 00                      | 30 00                                 |
| (iv) Ruled paper 100 kil                     |   | 100 00                      | 30 00                                 |
| 452  | Paper figured by pressing or printing in colours, shagreened, marbled, goffered folded (plissé), gummed, coated with caoutchouc or gutta-percha 100 kil.  | 60 00                       | 35 00                                 |
| 453  | Tissue paper and Chinese paper, white or coloured:<br>(i) For copying 100 kil.  | 40 00                       | 20 00 A                               |
|  | (ii) For packing and other purposes 40 00   | 40 00                       | 20 00 A                               |
|  | Note.—Tissue paper treated in the manner provided for in Nos. 452, 456 and 457, is dutiable under the said numbers. If patterns, advertisements, prices, &c., are printed thereon, the tissue paper is liable to a surtax of 50 %.  |                             |                                       |
| 454  | Cigarette paper: (i) In sheets 100 kil.   | Monopoly                    | Monopoly                              |
|  | (ii) In booklets, and prepared for direct use for making cigarettes 100 kil.  | —                           | —                                     |
| 455  | Paper coated with chalk, baryta white, or the like; lacquered paper 100 kil.  | 35 00                       | 35 00 F                               |
|  | Note.—If such paper has designs im-pressed or printed on it, or is embossed or shagreened, &c., it will be dutiable under No. 452.  |                             |                                       |
| 456  | Gilt and silvered paper or cardboard; card-board and paper with gold and silver ornaments; bronzed paper, cardboard bronzed or coated with other metals, perforated paper, or paper ornamented with holes, paper lace 100 kil.  | 150 00                      | 60 00                                 |
| 457  | Paper ruled for accounts, and generally printed forms and the like 100 kil.   | 80 00                       | 50 00                                 |
|  | Note.—In this number are included printed forms and models which are not required for the official use of the authorities or of schools in Serbia; these form a state monopoly, and the importation thereof is therefore prohibited.  |                             |                                       |
| 458  | Paper with lines, for preparing patterns; paper for embroidery (canvas paper); printed copying paper for drawing; labels for attaching to, and sticking on goods or on wrappers; cards on which are printed advertisements and addresses; announce-ments; all these of printing or packing paper, even in one colour, but not bronzed, gilt or silvered 100 kil.  | 100 00                      | 50 00                                 |
| 459  | Note-paper, envelopes and correspondence cards, with mourning edges or with lines, monograms, figures, designs, crests or arabesques, printed or stamped in relief; decorated with illustrations, photographs and other pictures, with stamped natural or artificial flowers, even edges, lines or other ornaments and decorations in gold, silver, bronze and the like; picture paper of one or more colours; decalcomanies, postage stamps, obliterated or not; trade-marks, shares, cheques, coupons, cut out or in complete sheets 100 kil. | 300 00                      | 150 00                                |
|  | Note.—All the articles classed in Nos. 457, 458 and 459, when with pictures, whether gilt, bronzed, silvered or of two or more colours, are also dutiable under this number. Under "picture paper" is included all paper stamped with pictures or figures for any use whatever.   |                             |                                       |
| 460  | Paper and cardboard, entirely or partly covered with tissues or with lining or covering of yarn, textile, metal threads or wadding 100 kil.   | 50 00                       | 20 00                                 |
| 461  | Wall paper 120 00   | 120 00                      | 50 00                                 |
| 462  | Playing cards in different forms and sizes 100 kil.   | 200 00                      | 100 00                                |
| 463  | Slate paper and cardboard 35 00   | 35 00                       | 20 00                                 |
|  | Note.—Tablets of slate paper or slate cardboard pay a surtax of 30 %.   |                             |                                       |
| 464  | Sand and glass paper (emery paper) and the like 100 kil.  | 5 00                        | —                                     |
| 465  | Paper for photography: (i) Unsensitised (albumen, gelatine, pigment paper, &c.) 100 kil.  | 50 00                       | —                                     |
|  | (ii) Sensitised 300 00  | 300 00                      | 150 00                                |
|  | Note.—Par. (i) of this number includes all paper coated with albumen or gelatine, for any use whatever.   |                             |                                       |
| 466  | Paraffin, oil, wax, glycerine, and parch-ment paper, and their imitations, &c.; chemically prepared paper, and blue (ultramarine or aniline) paper; ground indigo paper, paper for disinfecting, anti-perishing paper, fly and moth paper, re-action paper (ultramarine and turmeric paper), and other chemical paper 100 kil.  | 120 00                      | 45 00                                 |
| 467  | Bags, sacks, and other like articles not printed:<br>(i) Not combined with other materials:<br>(a) Of packing paper 100 kil.  | 30 00                       | 15 00 A                               |
|  | (b) Other 150 00  | 150 00                      | 50 00 A                               |
|  | Other 150 00  | 150 00                      | —                                     |

† A special tax of 5 dinars is now levied on each pack of playing cards out of domestic. Consignments of playing cards and dominoes may only be cleared at the Belgrade custom house, and the stamping of playing cards will be carried out at the Save custom house.

| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|-----------------------------|---------------------------------------|------|--|-----------------------------|---------------------------------------|
| (H) Combined with other materials, i.e., cloth, tin foil, gelatine, metal foil, &c. .... 100 kil.   | 160 00                      | 50 00 A                               |      | <i>Note.</i> —All the articles enumerated in Nos. 473 and 474, if imported in solid covers, pay a duty of 20 dinars per 100 kilos. (G.)  |                             |                                       |
| <i>Note.</i> —Printed bags, sacks, &c., printed with firm names, instructions, advertisements, without pictures, gilding or silvering, pay a surtax of 50%.   |                             |                                       | 476  | Paintings on canvas, wood, common metals or their alloys, paper, or stone; original drawings and pictures on paper; all the above, whether or not on cardboard or cloth foundation and even in loose binding or attached ..... 100 kil.  | 250 00                      | 130 00                                |
| Paper linen, even if wholly or partly covered with cotton or other tissues, or with foundation or intermediate layers of threads or tissues of every kind. .... 100 kil.  | 140 00                      | 70 00                                 |      | <i>Note I.</i> —All the articles enumerated in Nos. 475 and 476, if solidly bound, pay a surtax of 30% of the duty leviable on the covers.   |                             |                                       |
| <i>Note.</i> —Imitation seams in paper linen, produced by pressure, are not regarded as real seams (G.).  |                             |                                       |      | The articles enumerated in Nos. 473 and 474, when solidly bound, pay 20 dinars per 100 kilos.  |                             |                                       |
| Notepaper, correspondence cards, letter cards and envelopes (except those under 459), not packed or contained in paper, paper bags, wooden or cardboard boxes:  |                             |                                       |      | <i>Note II.</i> —Albums, portfolios, binding covers, cardboard cases, which contain detached books, pictures, music, are dutiable according to the material of which they are made.  |                             |                                       |
| (i) Not combined with other materials 100 kil.  | 150 00                      | 50 00                                 |      | <i>Note III.</i> —Pictures framed or otherwise prepared for hanging, if the frames can be separated from the pictures, are dutiable separately, the pictures by themselves, the frames according to their quality; if the pictures cannot be separated from the frame, &c., they are dutiable—two-thirds of the total weight according to the duty on the frame and one-third according to the duty on the pictures. |                             |                                       |
| (H) Combined with leather or textiles 100 kil.  | 150 00                      | 50 00                                 |      | XII.—STONE AND EARTHENWARE AND WARES OF OTHER MINERAL OR FOSSIL SUBSTANCES.  |                             |                                       |
| (H) with other materials 100 kil.   | 300 00                      | 150 00                                |      | I.—Wares of Stone, Asphalt, Asbestos, Gypsum, and Cement.  |                             |                                       |
| <i>Note.</i> —Paper and envelopes bound together by silk ribbons or threads of metal are considered as combined with other materials and dutiable under the corresponding numbers according to the materials with which they are combined.  | 250 00                      | 120 00                                |      | 477 Precious stones:   |                             |                                       |
| Business books, note books, book covers, portfolios, cases, blocks, even fancy, wall and other calendars (except calendars with literary contents), cards for wall calendars, even illustrated, all these articles even combined with common or fine materials ..... 100 kil.   | 150 00                      | 50 00 A                               |      | (i) Worked (cut, polished, faceted, shaped) unstrung or strung to facilitate their storing and transport .... kil.   | 10 00                       | 5 00                                  |
| Articles of paper, cardboard, wood pulp, papier mâché, if they are not included under the foregoing numbers:  |                             |                                       |      | (ii) Combined with other materials:  |                             |                                       |
| (i) Not combined with any other materials, or only with common and fine materials:  |                             |                                       |      | (a) With wool, horn and non-precious metals for technical purposes (for cutting, boring, drawing, and writing) .... kil.   | 5 00                        | 3 00                                  |
| (a) Flowers, buds, leaves, stalks, fruit ..... 100 kil.   | 500 00                      | 300 00                                |      | (b) With other materials not mentioned above if they do not thereby come under a higher tax ..... kil.   | 300 00                      | 180 00                                |
| (b) Articles with metal covers, finely painted or impressed, or otherwise specially prepared, lacquered, coated with varnish, painted, bronzed; lamp shades, paper lanterns, pictures cut out on the edges, in the form of separate figures, cardboard for photographs and pictures, visiting cards, invitation letters, and other fine articles and fancy goods ..... 100 kil. | 400 00                      | 250 00                                |      | 478 Semi-precious stones including vitreous lava:  |                             |                                       |
| (c) All other articles n. s. m. or included elsewhere, e.g., tubes and pipes of pasteboard, bobbins of pasteboard and papier-mâché, containers, except cardboard boxes, beer glass resta, parchment paper footwear, soles, quarters, tips, and other parts of boots and shoes, lay-figures for tailors, drawing models, &c., .... 100 kil.                                      | 120 00                      | 70 00                                 |      | (a) Worked (cut, polished, faceted, shaped) unstrung or strung to facilitate their storing and transport ..... kil.  | 10 00                       | 5 00                                  |
| <i>Note.</i> —Cards for Jacquard looms even bound together ..... 100 kil.   | 10 00                       | Free                                  |      | (b) Articles made of semi-precious stones and vitreous lava, combined or not with other materials, if not mentioned elsewhere, or if they do not thereby come under a higher tax ..... kil.  | 300 00                      | 180 00                                |
| (ii) Combined with the finest materials 100 kil.  | 800 00                      | 400 00                                |      | 479 Mica and slate:  |                             |                                       |
| (iii) Combined with precious metals:  |                             |                                       |      | (i) In sheets, merely split for use as roofing slates, and in slabs up to 20 cm. thickness ..... 100 kil.  | 1 50                        | —                                     |
| (a) With gold ..... 100 kil.  | 1,200 00                    | 600 00                                |      | (ii) In slates or slabs further prepared, blackened, lined, coloured; slabs of slate, even in frames of every kind ..... 100 kil.  | 3 00                        | —                                     |
| (b) With silver ..... 1,000 00  | 1,000 00                    | 450 00                                |      | (iii) Other articles of slate; also slata pencils, coloured or wrapped in paper or wood ..... 100 kil.   | 12 50                       | —                                     |
| Remnants of paper and cardboard, waste-paper, and paper and cardboard which can only be used for making paper ..... Free  | Free                        | Free                                  |      | 480 Stone, hewn or sawn, except slabs measuring less than 16 cm.; stone blocks for paving ..... 100 kil.   | 1 00                        | —                                     |
| 2.—Books and Pictures.  |                             |                                       |      | 481 Stone slabs (except those of slate, mica, and lithographic stone) up to 1 cm. thickness:   |                             |                                       |
| Books and periodicals in all languages, written and printed, not excepting those which contain, in the text or in the appended notes, music, pictures, maps, drawings, engravings; manuscripts, bills, printed paper (except advertisements); music, books for the blind, calendars with literary contents; all the above in loose binding, stitched, or in sheets ..... " "    |                             |                                       |      | (i) Not smoothed, sawn, or otherwise merely split, not planed, coated, or painted:   |                             |                                       |
| <i>Note.</i> —Securities and bank notes of legal tender, negotiable cheques, drafts, coupons, and shares are also included in this number.  |                             |                                       |      | (a) Of alabaster, marble, and serpentine ..... 100 kil.  | 3 00                        | 2 00                                  |
| Maps, charts, and atlases for scientific purposes, on canvas or cardboard, also combined with wood, in separate sheets or in loose binding, or stitched ..... " "   |                             |                                       |      | (b) Of granite, porphyry, syenite, gneiss, or other like hard stone; of polishable limestone and the like ..... 100 kil.   | 2 50                        | 2 00                                  |
| Pictures on paper, printed or otherwise reproduced (photographs, lithographs, wood engravings, chromo-lithographs, zincographs, &c.), mounted or not on paper, cardboard or tissues, even in loose binding and stitched ..... 100 kil.  | 200 00                      | 50 00 G                               |      | (ii) Planed, polished, smoothed, enamelled, or painted:  |                             |                                       |
| <i>Note.</i> —Olographs, engravings, prints and drawings which represent copies of Serbian artists work ..... 100 kil.  | 70 00                       | 35 00                                 |      | (a) Of alabaster, marble, and serpentine ..... 100 kil.  | 15 00                       | 4 50                                  |
|   |                             |                                       |      | (b) Of granite, porphyry, syenite, gneiss, and other like hard stone; of polishable limestone and the like ..... 100 kil.  | 15 00                       | 4 50                                  |

*Note to Nos. 479-481.*—Slabs of a greater thickness than 16 cm. are taxed under No. 480, if they are only sawn; if they are further worked they come under No. 481 (ii).

## STONE AND EARTHENWARE &amp;c. continued.

| No. | Goods  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | No. | Goods  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|-----|--|-----------------------------|---------------------------------------|-----|--|-----------------------------|---------------------------------------|
| 482 | Lithographic stone:<br>(i) Not smoothed or polished ..... 100 kil.   | 2 00                        | —                                     |     | (ii) Of several colours, smoothed,<br>polished, bronzed, lacquered,<br>shaped, with inner layer of iron,<br>even with coating of smoothed<br>(glazed) sheets, asphalt, &c. .... 100 kil.   | 20 00                       | 10 00 A                               |
|     | (ii) Smoothed, polished, with no writing<br>or designs ..... 100 kil.  | 3 00                        | —                                     |     | (iii) Ornaments for buildings (figures,<br>vases, and other like articles) ..... 100 kil.  | 50 00                       | 30 00 A                               |
|     | (iii) Smoothed, polished, with writing<br>and designs ..... 100 kil.   | 3 00                        | —                                     |     | (iv) "Articles de luxe" of all kinds ..  | 100 00                      | 60 00 A                               |
| 483 | Stone-cutters' work and other articles not<br>mentioned, neither polished, smoothed,<br>planed, enamelled, nor coloured, combined<br>with unlaquered iron or wood:<br>(i) Not shaped, without ornaments,<br>not torced in the lathe:<br>(a) Of alabaster, marble, serpen-<br>tine, &c. .... 100 kil.                                 | 3 00                        | 3 00                                  | 493 | Articles of asbestos:<br>(i) Paper and cardboard made of asbe-<br>sto, shaped, cut, pierced, also<br>with inserted wire ..... 100 kil.   | 40 00                       | 18 00                                 |
|     | (b) Of granite, porphyry,<br>syenite, gneiss, and other<br>like hard stone; of pol-<br>ishable limestone 100 kil.  | 4 00                        | 3 00                                  |     | (ii) Spun wares made of asbestos, also<br>braided, string, or cord, even com-<br>bined with other textile materials<br>or wire ..... 100 kil.  | 30 00                       | 18 00                                 |
|     | (c) Of other stones ..... 100 kil.   | 3 00                        | 3 00                                  |     | (iii) Tissues made of asbestos, even com-<br>bined with other textile materials,<br>or having the weft or warp of<br>wire of common metals or their<br>alloys ..... 100 kil.   | 40 00                       | 24 00                                 |
|     | (i) Shaped entirely or partly, also orna-<br>mented:<br>(a) Of alabaster, marble, and<br>serpentine ..... 100 kil.   | 6 00                        | 5 00                                  |     | (iv) Other articles of asbestos, asbestos<br>paper or asbestos tissues; gloves,<br>clothes, masks, caps, hose, shoes,<br>of asbestos tissues, even combined<br>with common or fine materials<br>100 kil.   | 60 00                       | 36 00                                 |
|     | (b) Of granite, porphyry, syenite,<br>gneiss, and other like<br>hard stones; also of<br>polishable limestone<br>100 kil.   | 6 00                        | 5 00                                  |     | Note.—Articles of cement, gypsum,<br>asbestos, combined with flin or very fine<br>materials are dutiable in the same manner<br>as stone articles combined with like<br>materials under No. 486.  |                             |                                       |
|     | (c) Of other stone not mentioned<br>elsewhere ..... 100 kil.   | 3 00                        | 3 00                                  | 494 | Amber, jet, and meerschaum, and their<br>imitations; porous and non-porous lava:<br>(i) In pieces or slabs, cut and prepared<br>for further manufacture, whether<br>whitened, polished or not:<br>(a) Slabs and pieces in the<br>rough, simply cut, 100 kil.   | 20 00                       | 5 00                                  |
| 484 | Stone-cutters' work and other articles not<br>mentioned, smoothed, polished, planed,<br>glit, cut in profile, ornamented, combined<br>with lacquered iron or wood:<br>(i) Of alabaster, marble and serpentine<br>100 kil.  | 15 00                       | 7 00                                  |     | (b) Slabs and pieces, smoothed,<br>polished or prepared for<br>manufacture, which al-<br>ready show the form of<br>the finished article, 100 kil.  | 100 00                      | 40 00                                 |
|     | (ii) Of granite, porphyry, syenite,<br>gneiss, and other like hard stone,<br>and of polishable limestone 100 kil.  | 15 00                       | 7 00                                  |     | (ii) Articles of amber, jet, meerschaum,<br>and their imitations, also of porous<br>or non-porous lava, even combined<br>with other materials, if thereby<br>they do not come under a higher<br>duty:<br>(a) Of these materials alone or<br>combined with other com-<br>mon and fine materials<br>100 kil. | 3 00                        | 4 00                                  |
|     | (iii) Of other stone not mentioned else-<br>where ..... 100 kil.   | 6 00                        | 6 00                                  |     | (b) Combined with the finest<br>materials ..... 100 kil.   | 12 00                       | 0 00                                  |
| 485 | Sculptors' work, so far as they are works of<br>art, of stone of all kinds; fine articles de<br>luxe in stone, e.g., candlesticks, inkstands,<br>figures, &c.:<br>(i) Weighing over 5 kilos, ..... 100 kil.  | 100 00                      | 40 00                                 |     | (c) Combined with precious<br>metals:<br>(a) With gold ..... kil.  | 20 00                       | 10 00                                 |
|     | (ii) " " under 5 kilos, ..... 100 kil.   | 200 00                      | 90 00                                 |     | (b) With silver ..... "  | 15 00                       | 6 00                                  |
|     | Note.—Sculptors' work executed abroad<br>according to models of Serbian sculptors<br>or of sculptors residing in Servia, ad val.   | 15 %                        | 5 %                                   |     | Note 1.—Mosaic stone is dutiable as<br>stone.<br>Note 2.—Slabs and stone-cutters' work<br>of artificial marble and other artificial<br>stone are dutiable in the same manner<br>as the natural stone.  |                             |                                       |
| 486 | Articles of stone, combined with other<br>materials, if not specially mentioned or<br>included elsewhere, or if thereby they do<br>not come under a higher duty:<br>(i) Combined with common materials<br>100 kil.   | 200 00                      | 18 00                                 |     | 2.—Earthenware.  |                             |                                       |
|     | (ii) " " with fine or very fine<br>materials ..... 100 kil.  | 400 00                      | 32 00                                 | 495 | Bricks and tiles:<br>(i) Of common materials, clay (not fire-<br>proof), baked or not:<br>(a) Not coated, shaped, glazed,<br>or impregnated ..... 100 kil.   | 0 50                        | 0 15 A                                |
|     | (iii) Combined with precious metals:<br>(a) With gold ..... 100 kil.   | 1,000 00                    | 370 00                                |     | (b) Shaped, glazed, coated, or<br>impregnated ..... 100 kil.   | 2 00                        | 0 40 A                                |
|     | (b) With silver ..... 100 kil.   | 800 00                      | 270 00                                |     | (ii) Of fireproof materials:<br>(a) Of chamotte, diasp, bauxite,<br>and magnesite ..... 100 kil.   | 2 00                        | 0 50                                  |
| 487 | Mill stones with or without hoops ..   | 7 50                        | 4 00 T                                |     | (b) Of quartz and graphite ..  | 2 00                        | 0 50                                  |
| 488 | Natural stones, for polishing, sharpening,<br>carving, touch stones, flint stones, cut or<br>broken:<br>(i) Not combined with other materials<br>100 kil.  | 5 00                        | 3 03                                  |     | (c) Of fireproof materials ..  | —                           | 0 50 A                                |
|     | (ii) Combined with wood, iron, or other<br>common metals ..... 100 kil.  | 10 00                       | 4 50                                  |     | (iii) Chunks (Dutch bricks) and all<br>other paving bricks; also flooring<br>slabs of ordinary stoneware and<br>similar compositions of greater<br>thickness than 3 cms. .... 100 kil.   | 2 50                        | 1 00                                  |
| 489 | Artificial stones, for smoothing and sharpen-<br>ing, even combined with wood, iron, or<br>other common metals, except such as are<br>mentioned in No. 193:<br>(i) Of emery, corundum, and carbo-<br>rundum ..... 100 kil.   | 25 00                       | 20 00                                 | 496 | Earthenware pipes:<br>(i) Not glazed (drain pipes) ..  | 5 00                        | 3 00                                  |
|     | (ii) Of other stone ..... 100 kil.   | 20 00                       | 5 00                                  |     | (ii) Glazed ..... "  | 10 00                       | 5 00                                  |
| 490 | Heat-insulating material consisting of a<br>mixture of asbestos, hair, infusorial earth,<br>wood saw dust, &c. .... 100 kil.   | 3 00                        | —                                     | 497 | Articles of stoneware, also of fire and acid-<br>proof materials:<br>(i) Pipes and tubular pieces ..... 100 kil.   | 10 00                       | 5 00                                  |
|     | Note I.—Manufactures of the above<br>material are dutiable as cork brick<br>under No. 457.<br>Note II.—Articles made of sulphur or of<br>sulphur mixed with other substances<br>(Spence's metal), compositions of chalk<br>and talc, are dutiable as manufactures of<br>gypsum.  |                             |                                       |     | (ii) Pots, jugs, reservoirs, bottles,<br>carboys, cocks, joints, pumps, and<br>other goods for technical and<br>other purposes (not mentioned<br>elsewhere) ..... 100 kil.   | 20 00                       | 10 00                                 |
| 491 | Articles made of asphalt, pure or mixed<br>with gravel, of resinous cement, and other<br>like substances, even combined with other<br>materials, if thereby they do not come<br>under a higher duty:<br>(i) Slabs ..... 100 kil.   | 5 00                        | —                                     | 498 | Pottery of any coloured in the baking;<br>also black graphite wares:<br>(i) Common, not glazed, without re-<br>liefs ..... 100 kil.  | 23 00                       | 10 00                                 |
|     | (ii) Other articles ..... "  | 7 00                        | —                                     |     | (ii) Glazed, of one or more colours, with<br>reliefs ..... 100 kil.  | 30 00                       | 15 00                                 |
| 492 | Articles made of cement, pure or mixed<br>with asbestos and other substances,<br>whether or not hollow or pierced; articles<br>of gypsum or of gypsum combined with<br>other substances:<br>(i) Of one colour, not smoothed,<br>polished, shaped, decorated,<br>coated, nor varnished; even if<br>with inner layer of iron. 100 kil. | 10 00                       | 6 00 A                                |     |  |                             |                                       |



|   | Goods. | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |   | Goods. | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|--------|-----------------------------|---------------------------------------|---|--------|-----------------------------|---------------------------------------|
| Ovens, fireplaces and stoves and their parts, glazed or not, with reliefs or without reliefs:   |        |                             |                                       | (ii) <i>Articles de luxe</i> and fancy goods for decorating rooms, e.g., vases, statuettes, figures, flowers, plants, bouquets, wreaths, &c.:   |        |                             |                                       |
| (i) Of one colour, or white ..... 100 kil.  |        | 20 00                       | 10 00                                 | (a) White and of one colour, without paintings, not gilt, and without any decorations of copper or copper alloys .... 100 kil.  |        | 130 00                      | 30 00 A                               |
| (ii) Of several colours, also with metal or enamel coating ..... 100 kil.   |        | 30 00                       | 15 00                                 | (b) Of several colours, gilt, with paintings and decorations of copper or copper alloys ..... 100 kil.  |        | 300 00                      | 120 00 A                              |
| Crucibles, retorts, muffles, sagars, and other articles for industrial purposes:  |        |                             |                                       | <p><i>Note.</i>—As coloured or gilt edges shall be considered edges in the form of continuous lines, even curved, without regard to their number or breadth; these lines may be broken at intervals by decorations, provided that the latter do not form uninterrupted figures (A).</p> |        |                             |                                       |
| (i) Of graphite and graphite compositions ..... 100 kil.  |        | 5 00                        | 4 00                                  | 506 Articles of pottery, stoneware, porcelain, earthenware, and like materials in combination with other materials, if they do not thereby come under a higher duty, or if they are not mentioned elsewhere:  |        |                             |                                       |
| (ii) Of magnesïa cement, and other fire-resisting materials ..... 100 kil.  |        | 5 00                        | 4 00                                  | (i) Combined, with common materials ..... 100 kil.  |        | 50 00                       | 30 00                                 |
| Terra-cotta architectural ornaments, mouldings, capitals, balustrades, caryatides, medallions, busts, sturnes, and similar builders' accessories:   |        |                             |                                       | Porcelain insulators in combination with iron ..... 100 kil.  |        | —                           | 30 00 G                               |
| (i) Unglazed ..... 100 kil.   |        | 30 00                       | —                                     | (ii) Combined with fine materials ..... 100 kil.  |        | 200 00                      | 100 00                                |
| (ii) Glazed, of one or more colours, also gilt ..... 100 kil.   |        | 40 00                       | —                                     | (iii) " with the finest materials ..... 100 kil.  |        | 400 00                      | 250 00                                |
| Paving slabs of clay, from 1·2 to 3 cms. thickness:   |        |                             |                                       | (iv) " with precious metals:  |        |                             |                                       |
| (i) Unglazed, uncoated:   |        |                             |                                       | (a) With gold ..... 100 kil.  |        | 1,000 00                    | 600 00                                |
| (a) Of one colour ..... 100 kil.  |        | 10 00                       | 6 00                                  | (b) With silver ..... 100 kil.  |        | 800 00                      | 400 00                                |
| (b) Of several colours ..... 100 kil.   |        | 15 00                       | 8 00                                  | <p><i>Note 1.</i>—In Nos. 506 are only to be included such articles as by reason of their combination are liable to a higher duty than the rates provided for the same articles without combination.</p>  |        |                             |                                       |
| (ii) Glazed, with enamel or metal coating:  |        |                             |                                       | <p><i>Note 2.</i>—Beads made of china are dutiable as glass beads.</p>  |        |                             |                                       |
| (a) Of one colour ..... 100 kil.  |        | 15 00                       | 8 00                                  | <p><i>Note 3.</i>—Trade marks or common inscriptions do not affect the duty if they do not cause any ornamentation.</p>   |        |                             |                                       |
| (b) Of several colours ..... 100 kil.   |        | 20 00                       | 10 00                                 | 507 Broken pieces and fragments of earthenware and china .....  | Free   | —                           | —                                     |
| <i>Note.</i> —Slabs of the description referred to of less than 1·2 cm. in thickness are classed under wall-facing tiles.   |        |                             |                                       | XIII.—GLASS AND GLASS WARES.  |        |                             |                                       |
| Wall-facing tiles (i.e., slabs of a thickness under 1·2 cm.), glazed or not, smooth or with decoration in relief:   |        |                             |                                       | 508 Glass in the mass, coloured or not, glass partly polished to show its purity; ground glass ..... 100 kil.   |        | 2 00                        | —                                     |
| (i) Of one colour ..... 100 kil.  |        | 20 00                       | 10 00                                 | 509 Rough rods and tubes, small plates, small rods and tubes of glass, no matter of what colour, such as are used for making glass beads, or for fancy articles ..... 100 kil.  |        | 7 50                        | —                                     |
| (ii) Of several colours ..... 100 kil.  |        | 30 00                       | 15 00                                 | 510 Hollow glass:   |        |                             |                                       |
| (iii) With paintings, or gilt, or with sculptures or other decorations 100 kil.   |        | 50 00                       | 25 00                                 | (i) Not ground, moulded, cut, nor figured:  |        |                             |                                       |
| <i>Note.</i> —Articles under Nos. 501 to 503, if combined with wood or roughly worked pieces of iron and other common metals, pay a surtax of 3 dinars.   |        |                             |                                       | (a) In its natural colour ..... 100 kil.  |        | 25 00                       | 15 00                                 |
| 4 Articles of majolica or earthenware, and other articles of common stoneware not mentioned elsewhere:  |        |                             |                                       | In its natural colour:  |        |                             |                                       |
| (i) Of one colour, white or coloured in mass, without reliefs .... 100 kil.   |        | 40 00                       | 20 00                                 | 1 Bottles..... "  |        | —                           | 7 00 B                                |
| (ii) Of several colours, even with reliefs, with decorations of one or more colours; painted, gilt, silvered, or with enamel or metal coating ..... 100 kil.  |        | 80 00                       | 40 00                                 | 2 Other articles .....  |        | —                           | 10 00 A                               |
| (iii) Objects for decorating rooms, and fancy goods; figures, statuettes, and other like <i>articles de luxe</i> ..... 100 kil.   |        | 150 00                      | 80 00                                 | (b) White transparent, with non-transparent white rings ..... 100 kil.  |        | 30 00                       | 15 00 A                               |
| Articles of stoneware, majolica or earthenware, and other manufactures of fine stoneware n.s.m.:  |        |                             |                                       | (c) Coloured or white non-transparent, or with coloured coating of glass, or flashed with white non-transparent glass ..... 100 kil.  |        | 60 00                       | 30 00 A                               |
| 1. Of one colour, white or coloured in the mass, even with reliefs, .... 100 kil.   |        | —                           | 20 00 A                               | (ii) With moulded or ground bottoms, or with stoppers shaped by pressing, grinding, &c.:  |        |                             |                                       |
| 2. Of several colours, even with decorations of one or more colours; painted, gilt, silvered, or with enamel or metal coating ..... 100 kil.  |        | —                           | 30 00 A                               | (a) White transparent, and with rings of the same or of half white glass ..... 100 kil.   |        | 50 00                       | 35 00 A                               |
| 3. Objects for decorating rooms and fancy goods; figures, statuettes, and like <i>articles de luxe</i> ..... 100 kil.   |        | —                           | 80 00 A                               | (b) Coloured or white non-transparent, or with coloured coating of glass, or flashed with white non-transparent glass ..... 100 kil.  |        | 100 00                      | 40 00 A                               |
| <i>Note I.</i> —Receptacles and articles made of earthenware and stoneware which have a different colour on the inside to that outside, and which show another colour besides their natural colour (obtained by baking), shall not be considered as of several colours. |        |                             |                                       | (iii) Moulded, ground, polished, figured, etched, or otherwise engraved or cut:   |        |                             |                                       |
| <i>Note II.</i> —Earthenware articles, covered with cane, rush, or osier, or other like materials, pay a surtax of 6 dinars.  |        |                             |                                       | (a) Transparent white, with rings ..... 100 kil.  |        | 100 00                      | 55 00                                 |
| 5 Porcelain and wares similar to porcelain (soft porcelain; English and vitreous porcelain, unglazed porcelain; biscuit, parian and woodglow ware), with or without other decorations:  |        |                             |                                       | Transparent white, even with rings:   |        |                             |                                       |
| (i) Crockery and wares generally other than those under section (ii):   |        |                             |                                       | 1 Moulded ..... 100 kil.  |        | —                           | 35 00 A                               |
| (a) White, coloured in the mass, with coloured or gilt edges ..... 100 kil.   |        | 50 00                       | 30 00                                 | 2 Other ..... "   |        | —                           | 45 00 A                               |
| (b) With paintings or gilt arabesques, flowers or like ornaments, stamped, gilt, silvered, ..... 100 kil.   |        | 100 00                      | 50 00                                 | (b) Coloured or white non-transparent, or with coloured coating of glass, or flashed with white non-transparent glass ..... 100 kil.  |        | 120 00                      | 50 00                                 |
| Crockery for the table and for the kitchen and other wares, except those mentioned under section (i):   |        |                             |                                       | (iv) Painted, gilt, or silvered in any fashion ..... 100 kil.   |        | 150 00                      | 60 00 A                               |
| (a) White or coloured in the paste, even with reliefs or figures coloured or gilt, of any size or shape ..... 100 kil.  |        | —                           | 20 00 A                               | <p><i>Note 1.</i>—Hollow glass, covered with painted osier, straw, reed, yarn, &amp;c., fine, or covered with sheet metal pays a surtax of 10 dinars.</p>   |        |                             |                                       |
| (b) With paintings or gilt arabesques, with flowers or similar ornaments, stamped, silvered, gilt, even combined with common materials ..... 100 kil.   |        | —                           | 30 00 A                               |   |        |                             |                                       |

## GLASS AND GLASS WARES—continued.

| Nos. | Goods.   | General<br>Tariff.<br>D. P.                        | Conven-<br>tional<br>Tariff.<br>D. P.                              | Nos.                                  | Goods.  | General<br>Tariff.<br>D. P.                              | Conven-<br>tional<br>Tariff.<br>D. P.                       |
|------|--|--|--|---------------------------------------|---|--|---|
|      | <i>Note 2.</i> —Hollow glass, with ground edges, with ground or etched stoppers, and also hollow glass bearing ordinary inscriptions or marks obtained by blowing or etching, and showing the purpose for which it is required, shall not on that account be taxed as ground, moulded or figured (A.).   |  |  | 518                                   | Prisms of glass, lustres, glass candle sticks, buttons and marbles:<br>(i) Coloured, or in their natural colour 100 kil.  | 100 00<br>150 00   | 45 00<br>50 00  |
|      | <i>Note 3.</i> —Bottles of natural colour, imported empty for the purpose of being filled with mineral water or other liquid of the country, and afterwards re-exported, shall provisionally be free of duty according to Art. 6 of the General Customs Tariff Law.  |  |  | 519                                   | Glass, small plates, beads, bangles and enamels, threaded merely to facilitate their packing, storing and transport:<br>(i) White or coloured ..... 100 kil.<br>(ii) Painted, gilt and silvered .....<br>Beads of enamel or glass ( <i>couverie</i> ), even threaded on textile yarn merely to facilitate their packing and transport:<br>1. White or coloured ..... 100 kil.<br>2. Painted, gilt, silvered .....   | 100 00<br>150 00<br>—<br>—                               | 35 00<br>60 00<br>35 00 I<br>60 00 I                        |
|      | <i>Note 4.</i> —When beer and mineral water bottles of natural colour are imported by brewers or by persons working mineral springs, they are to pay under the maximum tariff 15 dinars and under the minimum tariff 7 dinars per 100 kilos.<br><i>Note.</i> This favour shall continue to be granted until such time as said bottles commence to be manufactured in the country.  |  |  | 520                                   | Glass imitations of precious stones, ornamental stones of glass, glass pearls and glass corals:<br>(i) Threaded only to facilitate their packing, storing and conveyance 100 kil.<br>(ii) Threaded as ornaments .....   | 350 00<br>450 00   | 150 00<br>200 00  |
| 511  | Plate and window glass of greater thickness than 6 mm., blown or cast:<br>(i) Not ground, polished, smoothed, coloured, figured, bevelled, foliated, gilt, or silvered, including curved glass:<br>(a) Up to 100 cms. in length and breadth ..... 100 kil.<br>(b) From 100 to 200 cms. in length and breadth ..... 100 kil.<br>(c) Beyond 200 cms. in length and breadth ..... 100 kil.<br>(ii) Ground, polished, coloured, foliated, bevelled, gilt, silvered, painted, in any manner; including curved glass:<br>(a) Up to 100 cms. in length and breadth ..... 100 kil.<br>(b) From 100 to 200 cms. in length and breadth ..... 100 kil.<br>(c) Beyond 200 cms. in length and breadth ..... 100 kil.  | 15 00<br>20 00<br>30 00<br>30 00<br>45 00<br>50 00 | 7 00 Bg<br>9 00 Bg<br>12 00 Bg<br>20 00 Bg<br>25 00 Bg<br>30 00 Bg | 521                                   | Articles of glass not mentioned or included elsewhere, ground, polished, smoothed, engraved with patterns produced by etching or otherwise: articles of coloured glass, milk glass, dulled glass, ribbed glass, crackled glass, frosted glass not mentioned or included elsewhere; glass threads, spun glass:<br>(i) Not coloured and transparent ..... 100 kil.<br>(ii) Coloured and non-transparent ..<br>(iii) Decorated, gilt, silvered .....   | 60 00<br>80 00<br>100 00                                 | —<br>—<br>—   |
|      | <i>Note 1.</i> —In the case of framed mirrors, the frame and the mirror are separately dutiable if they can be separated, otherwise such mirrors pay a surtax of 5% on the duty on the frames in question.<br><i>Note 2.</i> —Mirrors and plate glass, if broken while in transit, pay the duty on common glass if in pieces bigger than 25 sq. cms.; smaller pieces are free of duty.   |  |  | 522                                   | Articles of glass not mentioned or included elsewhere, ground, polished, smoothed, engraved, coloured with patterns produced by etching or otherwise, such as spoons, statuettes, dessert dishes, stoppers, paper weights, solid table salt-cellars, inkstands, plates, saucers, &c.:<br>Not coloured and transparent ..... 100 kil.<br>Coloured and non-transparent ..<br>Decorated, gilt, silvered .....  | —<br>—<br>55 00 A  | 35 00 A<br>45 00 A<br>55 00 A                               |
| 512  | Plate and window glass, blown or cast, up to 6 mm. thickness:<br>(i) Not ground, polished, smoothed, coloured, figured, bevelled, foliated, gilt or silvered; including curved glass:<br>(a) Up to 100 cms. in length and breadth ..... 100 kil.<br>(b) From 100 to 200 cms. in length and breadth ..... 100 kil.<br>(c) Beyond 200 cms. in length and breadth ..... 100 kil.<br>(ii) Ground, polished, coloured, foliated, bevelled, with patterns produced by etching or in any other way, gilt, silvered, painted, in any manner; including curved glass:<br>(a) Up to 100 cms. in length and breadth ..... 100 kil.<br>(b) From 100 to 200 cms. in length and breadth ..... 100 kil.<br>(c) Beyond 200 cms. in length and breadth ..... 100 kil. | 20 00<br>23 00<br>35 00<br>30 00<br>50 00<br>60 00 | 7 00 Bg<br>9 00 Bg<br>12 00 Bg<br>25 00 Bg<br>30 00 Bg<br>35 00 Bg | 523                                   | Glass paintings, glass mosaic, lithophanes and other pictures on glass; artificial eyes ..... 100 kil.  | 350 00   | —   |
| 513  | Milk glass (opal glass), alabaster glass, in slabs ..... 100 kil.  | 120 00   | 26 00  | 524                                   | Teeth of enamel and of other materials not mentioned in the present part:<br>(i) With pins or tubes of platinum, 100 kil.<br>(ii) Others, as also sets of false teeth, if they do not come under a higher duty through their combination with other materials ..... 100 kil.  | 1,000 00<br>600 00                                       | 700 00<br>400 00  |
| 514  | Photographic dry plates, sensitized and negatives ..... 100 kil.   | 150 00   | 100 00   | 525                                   | Articles of glass or enamel, and imitations of precious stones and coral, of glass, combined with other materials, not mentioned or included elsewhere, if they do not come under a higher duty by reason of such combination:<br>Lamp founts with mounting, cap and burners of metal; glass lamps with burners and screens of metal with reflectors, &c. (A.);<br>(i) In combination with common materials ..... 100 kil.<br>(ii) In combination with fine materials ..... 100 kil.<br>(iii) In combination with the finest materials ..... 100 kil.<br>(iv) In combination with precious metals:<br>(a) With gold ..... 100 kil.<br>(b) With silver ..... | 200 00<br>450 00<br>800 00<br>1,000 00<br>800 00<br>Free | 60 00 A<br>120 00 A<br>250 00 A<br>000 00<br>400 00<br>Free |
| 515  | Wired glass: (i) Rough, not coloured, with smooth or ribbed surfaces ..... 100 kil.<br>(ii) Ground, polished, coloured, or with patterns ..... 100 kil.  | 30 00<br>40 00                                     | 15 00<br>20 00   | 526                                   | Glass waste, cullet and broken glass .....  | Free   | Free  |
|      | <i>Note.</i> —Glass roofing tiles and flooring slabs are included under this heading.  |  |  | XIV.—METALS AND MANUFACTURES THEREOF. |   |  |   |
| 516  | Glass for watches and spectacles, optical glass, lenses; all these ground or not, moulded or not, coloured &c. not combined with any other materials ..... 100 kil.  | 200 00   | 100 00   | 527                                   | Gold, platinum and silver, raw or cast, also waste thereof .....  | Free   | Free  |
| 517  | Spectacles, other mounted glass, mounted lenses, telescopes of every kind, mounted magnifiers, photographic apparatus, stereoscopes; all the above-mentioned articles if they do not come under a higher duty through their combination with other materials ..... 100 kil.  | 700 00   | 800 00 F   | 528                                   | Coins of precious metals:<br>(i) Current coins .....  | "  | "   |

*Note.*—Current coins include coins minted under the monetary laws in force in the respective countries. Single, double or quadruple ducats cannot, therefore, be considered as current coins, nor can any other which are not based on a monetary unit, whether still current in the respective country or not. Ducats are not allowed to be quoted as coins on the exchange.

(ii) Other, including coins which serve as ornaments: (a) Gold ..... per kil. 100 00  
(b) Silver and gilt ..... 20 00

*Note 1.*—Coins which are not current are subject to hall-marking, according to the law as to the marking of gold and silver.

*Note 2.*—Commemorative or other medals are dutiable according to the metal of which they are made.

| Nos. | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|------|---|-----------------------------|---------------------------------------|------|--|-----------------------------|---------------------------------------|
|      |   |                             |                                       |      |  |                             |                                       |
|      | Bars, hammered or rolled, sheets and wire, polished or not:   |                             |                                       |      | Note 1.—Bright drawn wire comes under sec. (1).  |                             |                                       |
|      | (i) Of gold and platinum ..... per kil.   | 30 00                       | 15 00                                 |      | Note 2.—Plain iron wire for the manufacture of nails, under control, is liable to a minimum duty of 4 dinars per 100 kilos.  |                             |                                       |
|      | (ii) Of silver, even gilt or plated with gold ..... per kil.  | 10 00                       | 5 00                                  | 539  | Iron pipes and tubes of every kind; also pipe-connecting pieces:   |                             |                                       |
|      | Lead (foil) of real precious metal:   |                             |                                       |      | (i) Forged, rolled or drawn iron:  |                             |                                       |
|      | (i) Gold leaf ..... "   | 20 00                       | 10 00                                 |      | (a) Not worked, or roughly worked  | 15 00                       | 8 50 G                                |
|      | (ii) Silver leaf ..... "  | 10 00                       | 5 00                                  |      | (b) Finely worked ..... 100 kil.   | 25 00                       | 12 00                                 |
|      | Spun threads of precious metals, also gilt or plated with gold, plain or wound on to yarns of any textile material ..... per kil.                                   | 40 00                       | —                                     |      | (ii) Cast iron:  |                             |                                       |
|      | Ties, knitted wares and trimmings, spangles and other articles made of precious metal threads, wound round textile yarns or not ..... per kil.                      | 80 00                       | 50 00                                 |      | (a) Unworked or roughly worked   | 8 00                        | 4 50 Bg                               |
|      | Goldsmiths' work, and other articles not specially mentioned of gold and platinum:  |                             |                                       |      | (i) Finely worked ..... 100 kil.   | 12 00                       | 9 00                                  |
|      | (i) Combined with precious stones and fine pearls ..... kil.  | 800 00                      | 600 00                                |      | Note 1.—Iron pipes surrounded by coarse tissue, even coated with tar, asphalt, &c., shall not be considered as combined with another material, but as roughly worked.  |                             |                                       |
|      | (ii) Combined or not with semi-precious stones, or with imitations of precious or semi-precious stones, or with genuine or false corals, or false pearls ..... kil. | 500 00                      | 260 00                                |      | Note 2.—Cast iron pipes imported by communes, districts and arrondissements for use in their water-works, are free of customs duty if they cannot be manufactured in the country. This exemption extends to pipes imported by hospitals, communes or associations for the protection of public health, and intended for use in bath establishments.  |                             |                                       |
|      | Articles and jewellery not specially mentioned elsewhere, wholly or partly of silver, even gilt:  |                             |                                       | 540  | Rails for railways (of any shape), bored or not; materials for fastening rails, sleepers and bed plates ..... 100 kil.   | 6 00                        | 1 50 A                                |
|      | (i) Ornamental wares:   |                             |                                       | 541  | Switches, signals, axles, wheels, parts of wheels, of all kinds, brakes, buffers and other railway material ..... 100 kil.   | 8 00                        | 3 00 A                                |
|      | (a) Combined with precious stones and fine pearls ..... kil.  | 500 00                      | 260 00                                |      | Notes to Nos. 540 and 541—   |                             |                                       |
|      | (b) Combined or not with semi-precious stones or with imitations of precious or semi-precious stones, or with genuine or false corals, or false pearls ..... kil.   | 400 00                      | 150 00                                |      | (i) Rails and other parts for tramway lines are also included in these numbers.  |                             |                                       |
|      | (ii) Other articles:  |                             |                                       |      | (ii) The articles mentioned in the above two numbers are exempt from duty if required for railways built or exploited by the State, or by independent institutions.  |                             |                                       |
|      | (a) Spoons, knives, forks, as also knife and fork handles per kil.  | 60 00                       | 30 00                                 | 542  | Iron construction material, for bridges, roofs, factories and the like, mounted or separate, roughly primed or coated with red lead ..... 100 kil.   | 10 00                       | 5 00 A                                |
|      | (b) Other articles n.s.m. .... "  | 60 00                       | 30 00                                 |      | Note.—If articles specified in this number are imported by the State, districts, arrondissements or communes, they are exempt from customs duty and <i>trésorerie</i> .  |                             |                                       |
|      | Articles of platinum, for scientific or industrial purposes ..... per kil.  | 5 00                        | 2 00                                  | 543  | Anchors, vices, hammers, anvils, crowbars for stone cutters:   |                             |                                       |
|      | Note.—Articles of the so-called platinum metals (iridium, palladium, rhodium, osmium, ruthenium) will be dutiable as wares of platinum and gold.                    |                             |                                       |      | (i) Hammers, anvils and vices:   |                             |                                       |
|      | 2.—Base Metals and Manufactures thereof.  |                             |                                       |      | (a) Weighing 2½ kilos. and over  | 20 00                       | 8 00 A                                |
|      | (a) Iron and Iron Wares.  |                             |                                       |      | (b) Weighing up to 2½ kilos. .... "  | 32 00                       | 30 00 A                               |
|      | (i) Pig iron—cast iron in pieces, slabs, bars, blocks ..... Free  | Free                        | Free                                  |      | (ii) Anchors ..... "   | 20 00                       | 8 00 A                                |
|      | Pig iron and cast iron, in blocks, bars, prisms, lumps ..... Free A   | Free A                      | Free A                                |      | (iii) Crowbars for stone cutters ..... "   | 32 00                       | 20 00 A                               |
|      | (ii) Malleable iron, in puddle balls, bars, blooms, mill-bars, rough steel (ingots), billets and other forms not rolled ..... 100 kil.                              | 2 50                        | 0 60                                  | 544  | Axles (except those for railways), and parts of axles:   |                             |                                       |
|      | Iron in blocks, lumps, bars; puddle balls, rough forms, rough steel and other similar iron not rolled ..... 100 kil.  | —                           | 0 50 A                                |      | (i) Rough, not further worked, simply forged ..... 100 kil.  | 20 00                       | 10 00 A                               |
|      | (iii) Unshaped iron: square, round, semi-round, channelled, or hollow-rolled, and, in general, all rolled iron for building purposes; hoop iron ..... 100 kil.      | 4 00                        | 2 00                                  |      | (ii) Further worked:   |                             |                                       |
|      | (iv) Shaped iron (T, H, Z, L, +, iron, &c.) even with ornaments ..... 100 kil.  | 4 00                        | 2 00                                  |      | (a) Common axles and parts thereof ..... 100 kil.  | 40 00                       | 20 00 A                               |
|      | Note.—Bar iron with ornaments, designs, or prepared, is dutiable under sec. (iv). Polished bars are likewise included under sec. (iv).                              |                             |                                       |      | (b) Oiled and half-oiled axles, "patent" axles, and parts thereof, even with parts of other metals ..... 100 kil.  | 80 00                       | 28 00 A                               |
| 37   | Sheets and plates:  |                             |                                       | 545  | Crabs, windlasses and lifting tackle, even with chains, if the latter cannot be detached   | 30 00                       | 18 00                                 |
|      | (i) Plain (black):  |                             |                                       | 546  | Kitchen and other utensils: 100 kil.   |                             |                                       |
|      | (a) With a thickness of 2 mm. and more ..... 100 kil.   | 6 00                        | 0 00 A                                |      | (i) Of sheet or wrought iron:  |                             |                                       |
|      | (b) With a thickness of under 2 mm. .... 100 kil.   | 10 00                       | 5 00 A                                |      | (a) Rough or roughly worked  | 50 00                       | 20 00 A                               |
|      | (ii) Coated with tin, zinc, copper, or other base metals, or their alloys (except nickel or aluminium), of any thickness:   |                             |                                       |      | (b) Finely worked ..... "  | 80 00                       | 38 00 A                               |
|      | (a) Common tinplate, with patterns, marbled, also varnished 100 kil.  | 10 00                       | 0 00 B                                |      | (i) Of cast iron:  | 25 00                       | 10 00 A                               |
|      | (b) Varnished, gilt, painted or otherwise ornamented, polished 100 kil.   | 15 00                       | 0 00                                  |      | (b) Fins worked ..... "  | 35 00                       | 20 00 A                               |
|      | (iii) Sheets and plates corrugated, also pressed, cut to shape, bent, perforated, cut or pickled:   |                             |                                       | 547  | Boilermakers' wares (steam boilers excepted, e.g., boilers for making soap, reservoirs for different industrial purposes, forged, pressed, riveted):   |                             |                                       |
|      | (a) Black sheets and plates, oxydised 100 kil.  | 15 00                       | 6 00 B                                |      | (i) Rough or roughly worked ..... 100 kil.   | 12 00                       | 7 50                                  |
|      | (b) Others ..... "  | 20 00                       | 7 00 B                                |      | (ii) Finely worked, also combined with common materials ..... 100 kil.   | 20 00                       | 12 00                                 |
|      | (iv) Wire, rolled or drawn:   |                             |                                       | 548  | Spades, shovels, hoes, picks and pickaxes, rakes and pitchforks, combined or not with wood:  |                             |                                       |
|      | (i) Plain, unvarnished, and not coated with other base metals or their alloys:  |                             |                                       |      | (i) Rough or roughly worked ..... 100 kil.   | 20 00                       | 10 00 A                               |
|      | (a) Of 1 mm. or more in thickness ..... 100 kil.  | 5 00                        | 6 00 A                                |      | (ii) Finely worked ..... "   | 25 00                       | 12 00 A                               |
|      | (b) Under 1 mm. .... "  | 10 00                       | 6 00 A                                | 549  | Scythes and sickles, saws and sawblades, files, awls, pinners, churn drills, shears for lopping trees, for sheep shearing, for cutting sheet metal; knives for poning vines, plane irons, cutting compasses and tube cutters, screw taps and screw plates and the stocks, and in general, knives and blades not mentioned elsewhere, and also shears for trawls or agricultural purposes—all these articles combined or not with wood ..... 100 kil. | 50 00*                      | 30 00                                 |
|      | (a) Of 1 mm. or more in thickness ..... 100 kil.  | 10 00                       | 8 00 A                                |      |  |                             |                                       |
|      | (b) Under 1 mm. .... "  | 15 00                       | 8 00 A                                |      |  |                             |                                       |

\* Including horseshoe nails.



## METALS AND MANUFACTURES THEREOF—continued.

| No. | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | No. | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|-----|--|-----------------------------|---------------------------------------|-----|---|-----------------------------|---------------------------------------|
|     | Saws, saw blades and files, scythes, sickles, chaff-cutting knives.....100 kil.  | —                           | 10 00 G                               |     | (d) Coated or plated with copper or copper alloys, or with nickel or aluminium, polished.....100 kil.   | 150 00                      | 80 00 A                               |
|     | Shears and knives for lopping trees and hedges, for pruning roses and vines, for shearing sheep, for cutting sheet metal; and other knives and shears, n.s.m., for industrial and agricultural purposes.....100 kil.   | —                           | 7 50 G                                |     | Note 1.—If articles of black plate are combined with fine materials or are finely worked, they are dutiable according to articles of tin plate.   |                             |                                       |
|     | Scythes and sickles, awls, pinners, levers, pestles, cold chisels, gimlets, plane irons, cutting compasses, tube cutters, screw cutters, and generally different sorts of knives and cutting tools not mentioned elsewhere, combined or not with wood.....100 kil. | —                           | 20 00 A                               |     | Note 2.—Mountings of iron wire or of sheet iron for hanging lamps, even with shade of sheet iron, are dutiable under Nos. 556 and 559 according to workmanship (A).   |                             |                                       |
|     | Note.—Churn drills and other ground augers for prospecting for springs, ores, &c., are free of duty.   |                             |                                       |     | Note 3.—Polished wares and articles of smooth black sheet iron are also dutiable under par. (ii) (A).   |                             |                                       |
| 550 | Instruments for measuring (except micrometers), rules and compasses (except those for cutting), milling cutters, for carving wood, screwdrivers and other instruments n.s.m.,.....100 kil.   | 60 00                       | 36 00                                 | 561 | Chains and parts of chains which, not being ornamental chains, do not come under No. 572 as fancy goods:  |                             |                                       |
| 561 | Axes, hatchets and butchers' cleavers, combined or not with wood.....100 kil.  | 70 00                       | 40 00 A                               |     | (i) Rough.....100 kil.  | 40 00                       | 20 00                                 |
| 562 | Implements not mentioned elsewhere, for agricultural purposes: ploughs, and parts of ploughs of all kinds, eel-crushers, corn shellers, choppers, &c.....100 kil.  |                             |                                       |     | (ii) Commonly worked....."  | 50 00                       | 25 00                                 |
|     | (i) Of a weight of more than 3 kilos, per piece.....100 kil.   | 20 00                       | 12 00 A                               |     | (iii) Finely worked....."   | 60 00                       | 30 00                                 |
|     | (ii) Of a weight of under 3 kilos, per piece.....100 kil.  | 30 00                       | 18 00 A                               | 562 | Curb chains, stirrups, spurs, iron and other parts for brilles, saddles and harness and other like articles:  |                             |                                       |
|     | Note.—Ploughs which, owing to their special nature, cannot be manufactured in the country, pay half the duty. This favour shall only apply up to the time when such ploughs are manufactured in the country.   |                             |                                       |     | (i) Rough.....100 kil.  | 40 00                       | 25 00                                 |
| 563 | Bolts and nuts of all kinds, horse shoes, rivets, iron brackets for insulators.....100 kil.  | 35 00                       | 18 00 A                               |     | (ii) Commonly worked....."  | 60 00                       | 35 00                                 |
| 564 | Spring (except those for railway carriages and tramway cars):  |                             |                                       |     | (iii) Finely worked....."   | 100 00                      | 80 00                                 |
|     | (i) For carriages of all kinds.....100 kil.  | 35 00                       | 18 00 A                               | 563 | Skates and roller skates....."  | 100 00                      | 40 00                                 |
|     | (ii) For furniture:  |                             |                                       |     | Locks and keys:   |                             |                                       |
|     | (a) Rough....."  | 40 00                       | 20 00 A                               |     | (i) Not combined with any other base metals or their alloys.....100 kil.  | 50 00                       | 25 00 (i)                             |
|     | (b) Commonly or finely worked, even coppered.....100 kil.  | 50 00                       | 25 00 A                               |     | (ii) With barrel, bolt plate, key-hole guard and similar parts of other base metals and their alloys.....100 kil.   | 80 00                       | 50 00 (i)                             |
|     | (iii) Others not mentioned elsewhere, except those for clocks and watches....."  | 60 00                       | 30 00 A                               | 564 | Artistic locksmiths' wares, combined or not with impressed or wrought decorations or decorations in relief.....100 kil.   | 120 00                      | 40 00                                 |
| 555 | Wire manufactures not mentioned elsewhere:   |                             |                                       | 565 | Spindles, bobbins, weavers' reeds, teeth for the same and heblies and heblie-stiches ( <i>maiflats</i> ), and other like articles for looms, if they are not imported together with the machine as spare parts.....100 kil. | 30 00                       | Free                                  |
|     | (i) Of more than 1 mm. thickness:  |                             |                                       | 566 | Strong boxes and safes, even lacquered and finely painted, with parts polished or otherwise worked, or with parts of other base metals or their alloys:   |                             |                                       |
|     | (a) Rough.....100 kil.   | 30 00                       | 20 00                                 |     | (i) Of greater weight than 70 kil.....100 kil.  | 50 00                       | 25 00 A                               |
|     | (b) Commonly worked....."  | 40 00                       | 28 00                                 |     | (ii) Weighing 50 kilos, or less....."   | 100 00                      | 45 00 A                               |
|     | (c) Finely worked....."  | 60 00                       | 35 00                                 |     | Note.—Safes and strong boxes with insulated parts gilt or silvered pay a surtax of 50 %.  |                             |                                       |
|     | (ii) Under 1 mm. thickness:  |                             |                                       | 567 | Furniture (not upholstered or stuffed) if it does not come under artistic locksmiths' wares:  |                             |                                       |
|     | (a) Rough....."  | 50 00                       | 20 00                                 |     | (i) Rough or roughly worked.....100 kil.  | 10 00                       | 25 00 A                               |
|     | (b) Commonly worked....."  | 70 00                       | 28 00                                 |     | (ii) Finely worked....."  | 50 00                       | 35 00 A                               |
|     | (c) Finely worked....."  | 100 00                      | 35 00                                 |     | Note.—Iron furniture, upholstered and covered, will be taxed like upholstered and covered furniture under No. 455 (ii) (a) and (b).   |                             |                                       |
|     | Note.—Articles made from bright drawn wire are dutiable as rough wire manufactures.  |                             |                                       | 568 | Cutlery wares (except those already mentioned), cast, pressed, or wrought:  |                             |                                       |
| 566 | Hooks, bolts, hinges for doors and windows, and other hooks for building; fittings for doors, windows, boxes, furniture, carriages, combined or not with other common metals (or with wood (A)):   |                             |                                       |     | (i) Of iron alone or combined with wood, bone, horn, porcelain, glass, or other common materials.....100 kil.   | 150 00                      | 80 00                                 |
|     | (i) Rough or commonly worked.....100 kil.  | 45 00                       | 22 00 A                               |     | (ii) Combined with fine materials, also gilt or silvered.....100 kil.   | 150 00                      | 300 00                                |
|     | (ii) Finely worked....."   | 70 00                       | 32 00 A                               |     | (iii) Combined with dust materials (non-mongery) of steel or iron, combined or not with common or base materials.....100 kil.   | 750 00                      | 450 00                                |
| 567 | Wire tacks and nails, including large rough nails not mentioned elsewhere, cut, wrought:   |                             |                                       |     | Cutlery wares, cast, pressed, wrought, of iron alone or combined with wood, porcelain, glass, bone, horn, or with imitation ivory or imitation tortoiseshell.....100 kil.   | —                           | 60 00 (i)                             |
|     | (i) Unworked or commonly worked, not combined with any other metal.....100 kil.  | 15 00                       | 7 00 G                                |     | Note.—Parts of cutlery are dutiable as cutlery.   |                             |                                       |
|     | (ii) Finely worked, and with head of common metals even finely worked or of glass, porcelain or faience.....100 kil.   | 80 00                       | 25 00                                 | 569 | Artistic wares of wrought iron.....100 kil.   | 120 00                      | 40 00                                 |
| 568 | Bove pipes and their parts, boxes, chests, bathing tubs, bells for cattle; all made of black sheet iron:   |                             |                                       | 570 | Umbrella and parasol frames and parts.....100 kil.  | 32 00                       | 25 00                                 |
|     | (i) Rough or commonly worked.....100 kil.  | 25 00                       | 20 00                                 |     | Flat irons:   |                             |                                       |
|     | (ii) Finely worked....."   | 50 00                       | 30 00                                 |     | (i) Rough or commonly worked....."  | 20 00                       | 18 00                                 |
| 569 | Other manufactures of sheet iron not mentioned elsewhere:  |                             |                                       |     | (ii) Finely worked....."  | 40 00                       | 20 00                                 |
|     | (i) Of black plate, combined or not with common material:  |                             |                                       | 572 | Fancy goods and other small articles (non-mongery) of steel or iron, combined or not with common or base materials.....100 kil.   | 250 00                      | 120 00 A                              |
|     | (a) Rough.....100 kil.   | 40 00                       | 30 00 A                               | 573 | Pens, even with gold or gilt tips, or with penholders.....100 kil.  | 300 00                      | 180 00                                |
|     | (b) Roughly coated or commonly worked.....100 kil.   | 60 00                       | 30 00 A                               | 574 | Needles and pins: (i) Sewing needles, including those with gilt eyes.....100 kil.   | 120 00                      | 120 00 G                              |
|     | (ii) Of sheet iron coated with lead, tin (tin plate) or zinc; articles of black plate coated with lead, zinc, tin, combined or not with common or fine materials:  |                             |                                       |     | (ii) Needles for sewing, embroidery and knitting machines, &c.....100 kil.  | 50 00                       | 50 00 G                               |
|     | (a) Not coated, not coloured, not lacquered or coarsely coated.....100 kil.  | 60 00                       | 35 00 A                               |     | (iii) Pins....."  | 50 00                       | 50 00 G                               |
|     | (b) Finely coated, coloured, or varnished.....100 kil.   | 70 00                       | 40 00 A                               |     | (iv) Card-clothing, fish-hooks, &c....."  | 50 00                       | —                                     |
|     | (c) Painted, printed, stamped, bronzed, lacquered, enamelled.....100 kil.  | 100 00                      | 60 00 A                               | 575 | Articles of cast iron not specially mentioned elsewhere, combined or not with wood:   |                             |                                       |
|     |  |                             |                                       |     | (i) Rough or commonly worked, weighing each:  |                             |                                       |
|     |  |                             |                                       |     | (a) More than 100 kilos.....100 kil.  | 10 00                       | 6 00 G                                |
|     |  |                             |                                       |     | (b) From 50 to 100 kilos....."  | 15 00                       | 8 00 G                                |
|     |  |                             |                                       |     | (c) From 5 to 50 kilos....."  | 25 00                       | 10 00 G                               |
|     |  |                             |                                       |     | (d) Under 5 kilos....."   | 35 00                       | 12 00 G                               |
|     |  |                             |                                       |     | (ii) Finely worked, weighing each:  |                             |                                       |
|     |  |                             |                                       |     | (a) More than 100 kilos....."   | 15 00                       | 12 00 G                               |
|     |  |                             |                                       |     | (b) From 50 to 100 kilos....."  | 20 00                       | 18 00 G                               |
|     |  |                             |                                       |     | (c) From 5 to 50 kilos....."  | 35 00                       | 20 00 G                               |
|     |  |                             |                                       |     | (d) Under 5 kilos....."   | 50 00                       | 24 00 G                               |
|     |  |                             |                                       |     | Note 1.—Articles simply decorated or cut in profile are not to be considered as art objects of cast iron.   |                             |                                       |

| Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|-----------------------------|---------------------------------------|
| <i>Note II.</i> —Articles coarsely coated for protection against rust are considered as commonly worked.  |                             |                                       |
| Art castings of non-malleable cast iron, combined or not with other common materials:   |                             |                                       |
| (i) Rough or commonly worked ..100 kil.   | 60 00                       | 20 00                                 |
| (ii) Finely worked .....  | 70 00                       | 30 00                                 |
| Wares of wrought iron, not mentioned or included elsewhere, combined or not with wood:  |                             |                                       |
| (i) Rough or roughly worked, weighing per piece:  |                             |                                       |
| (a) More than 100 kilos. ....100 kil.   | 20 00                       | 10 00 G                               |
| (b) From 25 to 100 kilos. ....  | 25 00                       | 14 00 G                               |
| (c) From 3 to 25 kilos. ....  | 35 00                       | 18 00 G                               |
| (d) Under 3 kilos. ....   | 45 00                       | 24 00 G                               |
| (ii) Finely worked, weighing per piece:   |                             |                                       |
| (a) More than 100 kilos. ....100 kil.   | 35 00                       | 16 00 G                               |
| (b) From 25 to 100 kilos. ....  | 40 00                       | 20 00 G                               |
| (c) From 3 to 25 kilos. ....  | 45 00                       | 27 00 G                               |
| (d) Under 3 kilos. ....   | 60 00                       | 40 00 G                               |
| Iron wares combined with other materials, not specially mentioned or included elsewhere, if thereby they do not come under a higher tax:  |                             |                                       |
| (i) Combined with common materials ..100 kil.   | 60 00                       | 40 00 A                               |
| (ii) With fine materials. ....  | 150 00                      | 60 00 A                               |
| (iii) With the finest materials .....   | 250 00                      | 250 00                                |
| (iv) With precious metals:  |                             |                                       |
| (a) With gold .....   | 1,000 00                    | 450 00                                |
| (b) With silver .....   | 800 00                      | 300 00                                |
| Iron and steel filings, steel or iron waste, scrap iron, ends of bars, sheet iron trimmings and other waste which can only be used for re-melting .....   | Free                        | Free                                  |
| <i>Note I.</i> The heading "Iron" includes steel for tariff purposes.   |                             |                                       |
| <i>Note II.</i> —In the case of manufactures of iron a distinction is made between roughly finished and finely finished goods: As "roughly finished," as distinguished from rough (unfinished) wares, are included all wares which are filed, shaped by the cutting-edge, drawn, smoothed, commonly painted, blined by case-hardening, riveted, screwed or otherwise joined together. As "roughly finished" wares, are also included those which after being finished receive a fine smooth surface. As "finely worked or finished" wares, are considered all those which are finely painted, enamelled, varnished, lacquered, oxydised, polished and those which are coated with base metals, or their alloys (except copper, nickel and aluminium and their alloys) (G.). |                             |                                       |
| <i>Note III.</i> —Iron bars, plates, wire and other iron wares, which are covered or plated with copper or copper alloys, nickel or aluminium, pay a surtax of 50% if such wares do not come under a higher tax. In wares which are separately tariffed as commonly or finely worked, the rates on the finely worked wares are to serve as the basis for the calculation of the 50% surtax.   |                             |                                       |
| <i>Note IV.</i> —In case a tariff number provides for duty on articles not combined with other materials, and such articles are so combined, they shall only be dutiable under No. 578, if, by reason of such combination, they come under a higher tax.  |                             |                                       |
| <i>Note V.</i> —In case iron goods are combined with an insignificant quantity of other metals or materials, such combination will be without effect on the classification if it only consists of accessory or unimportant parts. The classification also remains unaffected by the presence of ordinary inscriptions, names of firms, or trade marks either cast, stamped, printed in colour or by brausing (A.).  |                             |                                       |
| (b) Aluminium and Alloys thereof.   |                             |                                       |
| Aluminium crude, in blocks, bars, grains, also cast in slabs .....  | Free                        | Free                                  |
| Wrought or rolled aluminium in bars, sheets, tablets, also castings of different forms in unworkeled state .....  | 20 00                       | 10 00                                 |
| Wire and foil of aluminium .....  | 60 00                       | 30 00                                 |
| Aluminium (bar and (span aluminium) if the core consists:   |                             |                                       |
| (i) Of silk .....   | 450 00                      | 200 00                                |
| (ii) Of other materials .....   | 250 00                      | 120 00                                |
| Wares of pure aluminium (ribbons, trimmings &c.), button makers' goods, not combined with other materials, when the core consists:  |                             |                                       |
| (a) Of silk .....   | 600 00                      | —                                     |
| (b) Of other materials .....  | 400 00                      | —                                     |

| Nos.  | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|---|--|-----------------------------|---------------------------------------|
| 585   | Articles of aluminium u.s.m. combined or not with other materials, if they do not thereby come under a higher duty. ....100 kil.   | 300 00                      | 250 00                                |
| <i>Note I.</i> —Alloys of aluminium with other metals resembling aluminium are dutiable as aluminium. |  |                             |                                       |
| <i>Note II.</i> —Aluminium goods for technical purposes .....   |  |                             |                                       |
|   | (c) Lead and alloys thereof.   |                             |                                       |
| 586   | Lead, crude, in pieces .....   | 10 00                       | 4 00                                  |
| 587   | Sheet lead and rolled lead:  |                             |                                       |
| (i)   | Rough or roughly worked .....  | 12 00                       | 6 00                                  |
| (ii)  | Finely worked, also coated with other base metals or their alloys .....  | 15 00                       | 8 00                                  |
| 588   | Bars, rods and wire of lead, drawn or rolled:  |                             |                                       |
| (i)   | Rough or commonly worked .....   | 12 00                       | 6 00                                  |
| (ii)  | Finely worked, also coated with other base metals or their alloys .....  | 15 00                       | 8 00                                  |
| 589   | Pipes and cylinders:   |                             |                                       |
| (i)   | Rough or commonly worked .....   | 15 00                       | 8 00                                  |
| (ii)  | Finely worked, engraved, designed, shaped and coated with base metals or their alloys .....  | 25 00                       | 12 00                                 |
| 590   | Printed plates, etched or engraved, also covered with copper, steel or combined with unlacquered or unpolished wood, iron, zinc or tin, stereotype plates, clichés ..... | 150 00                      | 100 00                                |
| 591   | Printing type and matrices, lines, frames and printing ornaments .....   | 200 00                      | 50 00                                 |
| 592   | Lead leaf (foil) .....   | 150 00                      | 90 00                                 |
| 593   | Balls and shot .....   | 50 00                       | 30 00                                 |
| 594   | Articles of lead not mentioned or included elsewhere:  |                             |                                       |
| (i)   | Coarse, without ornaments, combined or not with unlacquered or unpolished wood, with iron, zinc or tin .....   | 50 00                       | 20 00                                 |
| (ii)  | Fine, especially painted, bronzed, lacquered, coated with base metals or their alloys, also with ornaments .....   | 80 00                       | 50 00                                 |
| (iii)   | Combined with other materials, if thereby they do not come under a higher duty .....   | 100 00                      | 50 00                                 |
| (d) Zinc and alloys thereof.  |  |                             |                                       |
| 595   | Zinc, crude, in pieces, slabs, grains .....  | Free                        | Free                                  |
| 596   | Sheets and plates:   |                             |                                       |
| (i)   | Rough or commonly worked .....   | 15 00                       | 8 00                                  |
| (ii)  | Finely worked, or coated with base metals or their alloys .....  | 20 00                       | 10 00                                 |
| 597   | Bars, rods and wire, rolled or drawn:  |                             |                                       |
| (i)   | Bars and rods:   |                             |                                       |
| (a)   | Rough or commonly worked .....   | 20 00                       | 10 00                                 |
| (b)   | Finely worked, or coated with base metals or their alloys .....  | 30 00                       | 16 00                                 |
| (ii)  | Wire:  |                             |                                       |
| (a)   | Rough or commonly worked .....   | 25 00                       | 12 00                                 |
| (b)   | Finely worked, or coated with base metals or their alloys .....  | 35 00                       | 17 00                                 |
| 598   | Pipes and cylinders:   |                             |                                       |
| (i)   | Cast, rolled or drawn:   |                             |                                       |
| (a)   | Rough .....  | 20 00                       | 10 00                                 |
| (b)   | Worked, or coated with base metals or their alloys .....   | 30 00                       | 15 00                                 |
| (ii)  | Made of sheet zinc:  |                             |                                       |
| (a)   | Not worked .....   | 30 00                       | 15 00                                 |
| (b)   | Worked, or coated with base metals or their alloys .....   | 40 00                       | 20 00                                 |
| 599   | Zinc articles not mentioned or included elsewhere:   |                             |                                       |
| (i)   | Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead or tin; printing plates, engraved or etched .....                            | 50 00                       | 25 00                                 |
| (ii)  | Fine, painted, bronzed, varnished, lacquered, polished, coated with base metals or their alloys .....  | 100 00                      | 60 00                                 |
| (iii)   | Combined with other materials, if thereby they do not come under a higher duty .....   | 125 00                      | 60 00                                 |
| (e) Tin and alloys thereof.   |  |                             |                                       |
| 600   | Tin, crude, in pieces, rods, grains, rolls, bars, &c.; tin solder (soft solder) even containing up to 50% of lead; scrap tin .....                                       | 5 00                        | Free                                  |
| <i>Note.</i> —Tin solder containing 50% or more of lead is dutiable as lead.                          |  |                             |                                       |
| 601   | Sheets and plates rolled or drawn:   |                             |                                       |
| (i)   | Rough or commonly worked .....   | 30 00                       | 15 00                                 |
| (ii)  | Finely worked, or coated with other base metals or their alloys .....  | 40 00                       | 20 00                                 |
| 602   | Pipes and cylinders:   |                             |                                       |
| (i)   | Rough or commonly worked .....   | 30 00                       | 15 00                                 |
| (ii)  | Finely worked, or coated with base metals and their alloys .....   | 40 00                       | 20 00                                 |
| 603   | Bars, rods, wire, drawn or rolled:   |                             |                                       |
| (i)   | Rough or commonly worked .....   | 30 00                       | 15 00                                 |
| (ii)  | Finely worked, or coated with other base metals or their alloys .....  | 40 00                       | 20 00                                 |
| 604   | Thin foil .....  | 60 00                       | 30 00                                 |
| 605   | Tinware not mentioned or included elsewhere:   |                             |                                       |
| (i)   | Coarse, without ornaments, combined with unlacquered or unpolished wood, or with iron, lead and zinc .....   | —                           | —                                     |

## METALS AND MANUFACTURES THEREOF—continued.

| Nos.  | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos.  | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|-------|---|-----------------------------|---------------------------------------|-------|---|-----------------------------|---------------------------------------|
|       | printing plates, etched, engraved,<br>or otherwise prepared ..... 100 kil.  | 150 00                      | 80 00                                 | 622   | Articles not previously mentioned or in-<br>cluded:   |                             |                                       |
| (ii)  | Spoons, forks, tea strainers, can-<br>nages, capsules and other tin-ware articles<br>of tin-ware, polished, decorated,<br>coated with other base metals or their<br>alloys, also with ornaments. 100 kil. | 200 00                      | 120 00                                | (i)   | Of copper or its alloys alone or in<br>combination with common ma-<br>terials:  |                             |                                       |
| (iii) | Combined with other materials not<br>mentioned elsewhere, if thereby they<br>do not come under a higher duty ..<br>100 kil.   | 250 00                      | 150 00                                | (a)   | Rough or roughly worked .....<br>100 kil.   | 200 00                      | 100 00 A                              |
|       | Note.—Articles of tin and lead<br>alloy are dutiable as tin-ware if con-<br>taining more than 10% of tin.   |                             |                                       | (b)   | Finely worked.....  | 250 00                      | 150 00 A                              |
|       | Note.—Britannia metal (an alloy<br>of tin and antimony with small ad-<br>ditions of zinc, copper, nickel or bis-<br>muth) and articles made thereof are<br>dutiable as tin and articles of tin.           |                             |                                       | (ii)  | Combined with fine materials ..   | 350 00                      | 230 00                                |
|       | (f) Nickel and Alloys thereof.  |                             |                                       | (iii) | Combined with the finest materials,<br>if they do not thereby come under<br>a higher duty.....100 kil.  | 450 00                      | 300 00                                |
| 606   | Nickel, crude, in pieces, bars, also cast in<br>the form of slabs; nickel coins .....   | Free                        | Free                                  | 623   | Printing plates of copper or copper alloys,<br>combined or not with wood, zinc, iron, lead<br>or tin, also etched or otherwise prepared ..<br>100 kil.  | 200 00                      | 160 00                                |
| 607   | Nickel, forged or rolled in bars or slabs of<br>different shapes:   |                             |                                       |       | Note I.—Base metals and their<br>alloys, as also wares thereof, if not<br>mentioned elsewhere, will be duti-<br>able as copper and copper wares.  |                             |                                       |
| (i)   | Rough or commonly worked:   |                             |                                       |       | Note II.—Note II, to Iron and<br>Iron wares with reference to degree<br>of finishing applies also to the alu-<br>minium, lead, zinc, tin, nickel and<br>copper sections (G).  |                             |                                       |
| (a)   | Up to 0.5 mm. thickness ..  | 40 00                       | 25 00                                 | (b)   | Articles made of Base Metals and their Alloys not previously<br>mentioned.  |                             |                                       |
| (b)   | From 0.5 mm. and upwards ..   | 35 00                       | 25 00                                 | 624   | Sheets and slabs:   |                             |                                       |
| (ii)  | Finely worked:  |                             |                                       | (i)   | Gilt or platinum-coated, or plated with<br>platinum or gold.....100 kil.  | 250 00                      | 130 00                                |
| (a)   | Up to 0.5 mm. thickness ..  | 50 00                       | 30 00                                 | (ii)  | Silvered or silver plated ..  | 200 00                      | 100 00                                |
| (b)   | From 0.5 mm. and upwards ..   | 40 00                       | 25 00                                 | 625   | Wire of base metals and their alloys:   |                             |                                       |
| 608   | Nickel wire:  |                             |                                       | (i)   | Gilt ..   | 300 00                      | 200 00                                |
| (i)   | Of 1 mm. or more thickness ..   | 60 00                       | 30 00                                 | (ii)  | Silvered ..   | 250 00                      | 150 00                                |
| (ii)  | Less than 1 mm. ....  | 80 00                       | 40 00                                 | (iii) | Plaited or wrapped round with threads:  |                             |                                       |
| 609   | Pipes and cylinders:  |                             |                                       | (a)   | Of silk or half silk.....100 kil.   | 300 00                      | 200 00                                |
| (i)   | Rough or commonly worked ..   | 150 00                      | 60 00                                 | (b)   | Of other textile materials ..   | 200 00                      | 100 00                                |
| (ii)  | Finely worked ..  | 180 00                      | 60 00                                 | 626   | Gilt and silvered threads ( <i>Leontich</i> ) when<br>the core consists:  |                             |                                       |
| 610   | Nickel articles not mentioned elsewhere,<br>combined or not with other materials, if<br>they do not thereby come under a higher<br>duty:  |                             |                                       | (a)   | Of silk ..  | 800 00                      | 500 00 G                              |
| (i)   | Rough, or commonly worked.....100 kil.  | 300 00                      | 160 00                                | (b)   | Of other textile materials ..   | 450 00                      | 400 00 G                              |
| (ii)  | Finely worked.....  | 350 00                      | 160 00                                | 627   | Articles of spun gilt and silvered threads, e.g.,<br>tissues, ribbons, tapes, trinnings, tunc-<br>makers' goods, with foundation or inter-<br>vening layers of wood, metal, bone, &c.,<br>not combined with other textile materials,<br>when the core consists:   |                             |                                       |
| 611   | Nickel foil ..  | 200 00                      | 150 00                                | (a)   | Of silk .. per kil.   | 20 00                       | —                                     |
|       | Note.—Alloys of nickel with other<br>base metals will be dutiable as nickel.  |                             |                                       | (b)   | Of other textile materials ..   | 15 00                       | —                                     |
|       | (g) Copper and Alloys thereof.  |                             |                                       | 627   | "Leontich" wares of gilt and silvered<br>textile threads, even with silk web, 100 kil.  | —                           | 600 00 G                              |
| 612   | Copper, crude, in pieces, bars; copper coins,<br>copper alloys; hard solder ..... 100 kil.  | 35 00                       | 10 00                                 |       | Note.—Articles of gilt or silvered<br>threads, combined with other textile<br>materials, are dutiable according to<br>the articles made from the corre-<br>sponding textile materials, with the<br>surtax provided for in Sec. (vii) of<br>the General Notes to Part V. of the<br>Tariff.                                   |                             |                                       |
| 613   | Wire and sheet (plates) of copper:  |                             |                                       | 628   | Articles entirely or partly of gilt or silvered<br>base metals and their alloys, so far as they<br>are not specially mentioned and do not<br>come under a higher duty .....   | 600 00                      | 300 00                                |
| (i)   | Rough or commonly worked:   |                             |                                       | 629   | Imitation gold and silver leaf ..   | 250 00                      | 130 00                                |
| (a)   | 0.5 mm. and over thick 100 kil.   | 60 00                       | 20 00 G                               | 630   | Ornaments and other articles <i>de luxe</i> and<br>fancy goods entirely or partly of base metals<br>and their alloys, gilt or silvered, also com-<br>bined with other materials, if they do not<br>thereby come under a higher duty:  |                             |                                       |
| (b)   | Of less thickness than 0.5 mm. ....<br>100 kil.   | 75 00                       | 30 00 G                               | (i)   | Combined or not with other common<br>or fine materials .....  | 600 00                      | 300 00 G                              |
| (ii)  | Finely worked:  |                             |                                       | (ii)  | Combined with the finest materials ..<br>100 kil.   | 800 00                      | 500 00                                |
| (a)   | 0.5 mm. and over thick ..   | 80 00                       | 30 00 G                               | (iii) | " with precious metals:   |                             |                                       |
| (b)   | Of less thickness than 0.5 mm. ....<br>100 kil.   | 100 00                      | 40 00 G                               | (a)   | With gold ..  | 1,000 00                    | —                                     |
| 614   | Pipes and cylinders:  |                             |                                       | (b)   | With silver ..  | 800 00                      | —                                     |
| (i)   | Rough or commonly worked ..   | 80 00                       | 45 00                                 |       | Note I.—If articles specified in<br>Nos. 585, 594, 599, 605 and 610, are<br>combined with a precious metal,<br>they are dutiable according to No.<br>630, even if they are neither gilt nor<br>silvered, provided by reason of such<br>combination, they do not come<br>under articles of gold or silver.                   |                             |                                       |
| (ii)  | Finely worked ..  | 100 00                      | 60 00                                 |       | Note II.—If epaulettes, scarves,<br>baldries, and similar articles for<br>military uniforms, of yarns and<br>threads of gilt or silvered common<br>materials, are bordered, lined or other-<br>wise combined with tissues, leather,<br>or other common, fine or very fine<br>materials, they are dutiable under<br>No. 630. |                             |                                       |
| 616   | Bottoms for shoes, metal cloth and other<br>wire tissues:   |                             |                                       | 611   | Threads of base metals and their alloys (ex-<br>cept aluminium), when the core consists:  |                             |                                       |
| (i)   | With less than 20 single threads per<br>sq. cm. in the web and wavy<br>together.....100 kil.  | 250 00                      | 100 00                                | (i)   | Of silk ..  | 300 00                      | 200 00                                |
| (ii)  | Other wire tissues.....   | 300 00                      | 100 00                                | (ii)  | Of other textile materials ..   | 200 00                      | 150 00                                |
|       | Note.—Wire goods with a broad<br>mesh are dutiable as other wire<br>tissues.  |                             |                                       | 632   | Manufacture of spun base metals (except<br>aluminium), e.g., ribbons, tapes, &c.,<br>tissues and button-makers' wares (even with<br>insertions and foundations of wood, bone,<br>metal, &c.), not mixed with other spun<br>materials, when the core consists:   |                             |                                       |
| 617   | Ropes and cords of wire ..... 100 kil.  | 100 00                      | 60 00                                 | (i)   | Of silk ..  | 450 00                      | 350 00                                |
| (i)   | Rough ..  | 80 00                       | 60 00                                 | (ii)  | Of other textile materials ..   | 300 00                      | 200 00                                |
| (ii)  | Commonly worked ..  | 150 00                      | 80 00                                 |       |   |                             |                                       |
| (iii) | Finely worked.....  | 200 00                      | 120 00                                |       |   |                             |                                       |
| 618   | Copper leaf (foil), brass leaf, leaf of tombac<br>and other alloys ..... 100 kil.   | 100 00                      | 40 00                                 |       |   |                             |                                       |
| 619   | Etched and other utensils of copper, com-<br>bined or not with other materials, if there-<br>by they do not come under a higher duty:   |                             |                                       |       |   |                             |                                       |
| (i)   | Rough or commonly worked .. 100 kil.  | 150 00                      | 82 00                                 |       |   |                             |                                       |
| (ii)  | Finely worked ..  | 200 00                      | 120 00                                |       |   |                             |                                       |
| 620   | Rough cast wares, not further worked, with-<br>out ornaments, also combined with wood or<br>with roughly worked iron parts, of weight<br>greater than 10 kilos.....100 kil.                               | 60 00                       | 45 00                                 |       |   |                             |                                       |
| 621   | Cast wares of copper, combined with com-<br>mon materials, except articles coming under<br>No. 620:   |                             |                                       |       |   |                             |                                       |
| (i)   | Rough, also filed, without ornaments:   |                             |                                       |       |   |                             |                                       |
| (a)   | Further worked or with ornaments:   |                             |                                       |       |   |                             |                                       |
| (i)   | All ornamented cast wares ..<br>100 kil.  | 80 00                       | 50 00                                 |       |   |                             |                                       |
| (ii)  | Other cast wares commonly<br>worked .. 100 kil.   | 250 00                      | 150 00 A                              |       |   |                             |                                       |
|       |   | 200 00                      | 100 00 A                              |       |   |                             |                                       |



|  | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | Nos.     | Goods.                         | General<br>Tariff.<br>D. P.   | Conven-<br>tional<br>Tariff.<br>D. P. |                                    |
|--|---|-----------------------------|---------------------------------------|----------|--------------------------------|---|---------------------------------------|------------------------------------|
| 33   | Busks, ribs for staves and similar articles, of base metals or their alloys, entirely or partly covered with threads or tissues   | 100 kil.                    | 100 00                                | 50 00    | 2.—Electro-Technical Articles. |   |                                       |                                    |
| 34   | Compasses, marine compasses, machines for calculating and writing, pedometers and other like pocket instruments without clockwork; instruments for automatic measuring and registering without clockwork; analysing scales; automatic machines for weighing and selling goods; all these, if through their combinations with other materials they do not come under a higher duty   | 100 kil.                    | 300 00                                | 130 00   | 642                            | Dynamoes, electro-motors, alternators and other electric motors and their parts and appurtenances, weighing per machine:<br>(i) More than 3,000 kilos. .... 100 kil.<br>(ii) From 500 to 3,000 „ ..... 30 00<br>(iii) 500 kilos. or less. .... 30 00  | 12 00<br>17 00<br>22 00               |                                    |
| XV.—MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS, VEHICLES AND VESSELS.   |   |                             |                                       |          | 643                            | Transformers, condensers, accumulators, electrodes and parts thereof ..... 100 kil.   | 20 00<br>20 00 G S                    |                                    |
| 1.—Machines and Apparatus.   |   |                             |                                       |          | 644                            | Electrical apparatus combined with small electric motors, e.g., electric fans, blowers, &c. .... 100 kil.   | 150 00<br>100 00                      |                                    |
| 35   | Steam-boilers and all their accessories for steam-engines, stationary or otherwise  | 100 kil.                    | 8 00                                  | Free B S | 645                            | Cables and other conductors of electric power not mentioned:<br>(i) Insulated with metal, wire sheet metal, &c. .... 100 kil.<br>(ii) Insulated with paper, asbestos, caoutchouc, gutta-percha and imitations thereof. .... 100 kil.<br>(iii) Insulated with textile materials:<br>(a) Silk. .... 100 kil.<br>(b) Other   | 40 00<br>20 00<br>150 00<br>30 00     | 20 00 G<br>20 00 G<br>—<br>30 00 G |
| 36   | Steam-engines, stationary or otherwise: locomotives and tenders, locomobiles, steam turbines, steam trolleys and generally all machines moved by steam power: machines driven by liquid power (naphtha, petroleum, benzine, gasoline, &c.), and all machinery worked by other power (except dynamo and electro-motors); steam hammers, motors for navigation, hydraulic motors with pistons; turbines, water-wheels and large machine fans for industrial use; all the above, mounted or in separate parts, as also spare parts of such machinery | 100 kil.                    | 12 00                                 | Free B S | 646                            | Telegraphic and telephonic apparatus, articles for the installation of house bells, phonographs, including electric machines combined therewith, electrifying machines, microphones, apparatus and accessories for electric signals, galvanic dry batteries and thermo-electric couples, measuring apparatus (ampere, watt and volt-meters), apparatus for counting, current measurers (counters), safety fuses, contacts, rheostats, and commutators of all kinds. .... 100 kil. | 130 00                                | —                                  |
| 37   | Agricultural machines:<br>(i) Threshing machines and steam ploughs ..... 100 kil.<br>(ii) Harvesters, mowing machines, machines for scattering chopped or powdered manure, for sorting seeds and other products; wine presses, sewing machines, &c. .... 100 kil.   | 8 00                        | Free B S                              |          |                                | Telegraphic and telephonic apparatus, articles for the installation of house bells: microphones; galvanic dry batteries and thermo-electric couples ..... 100 kil.  | —                                     | 60 00 G S                          |
|  | Machine tools for working metals, stone, wood, e.g., planes, drills, turning lathes, milling cutters, machine saws, polishers, &c. .... 100 kil.  | 10 00                       | Free B S                              |          |                                | Measuring apparatus (ampere, watt and volt-meters), current measurers, safety fuses, safety appliances (cut outs, lightning arresters), rheostats & commutators 100 kil.  | —                                     | 75 00 G S                          |
|  | Note 1.—The combination of the machines with other materials has no effect on the duty. As parts of machinery are considered only such articles as serve exclusively for the working of machines.   | 6 00                        | Free S                                |          |                                | Note.—Measuring apparatus, current measurers, safety appliances, rheostats and commutators, imported as accessories to the machines mentioned in No. 642, and at the same time with them, are dutiable with the machines at the rates applicable thereto (G. and S.).   |                                       |                                    |
|  | Note 2.—The Minister of Finance, by and with the advice of the Minister of Industry, may, in case specified machines or apparatus are built in the country, increase by 20% or less the customs duties leviable on the corresponding machines and apparatus. This increase shall be subsequently sanctioned by the National assembly.   |                             |                                       |          | 647                            | Electric lamps: (i) Arc lights ..... 100 kil.<br>(ii) Incandescent lamps and the like   | 200 00<br>150 00                      | 60 00 +<br>—                       |
|  |   |                             |                                       |          |                                | Incandescent lamps. .... 100 kil.   | —                                     | 120 00 G                           |
|  |   |                             |                                       |          | 648                            | Other material for electric lighting, e.g., mounted supports for electric lamps, glass articles for electric projections such as: Crookes', Röntgen's, &c., tubes, safety fuses, safety appliances, insulators, key current inverters and other parts ..... 100 kil.  | 130 00                                | —                                  |
|  |   |                             |                                       |          |                                | Mounted globes and bulbs for electric light   | —                                     | 120 00 G                           |
|  |   |                             |                                       |          |                                | Other material for electric lighting, e.g., mounted supports for electric lamps, safety fuses, safety appliances, insulators, key current inverters, &c. .... 100 kil.  | —                                     | 75 00 G S                          |
| 9 Sewing, knitting and embroidery machines, machines for making lace, hosiery, tulle, as also parts of such machines, and all machines for the textile industry: looms, calendars, cylinders, reeling machines, presses, drying machines, &c.; also machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and other industries, paper manufacturing, &c. .... 100 kil. |   |                             |                                       | 8 00     | —                              | 3.—Vehicles.  |                                       |                                    |
|  | Sewing machines, knitting and embroidery machines, machines for making lace, hosiery, tulle, as also parts of such machines. .... 100 kil.  | —                           | 5 00 G S                              |          | 649                            | Railway carriages:<br>(i) Goods waggon ..... ad val.<br>(ii) Passenger carriages .. .. 15%  | 10%<br>15%                            | 3% Bg<br>10% Bg                    |
|  | All machines for the textile industry: looms, calendars, cylinders, carders, reeling machines, presses, drying machines, &c.; machines for flour mills, breweries, cement factories, tile kilns, ceramic or printing works, tanneries and all other industries, paper manufacturing, &c.; and detached parts of all these machines  | —                           | Free B S                              |          | 650                            | Trucks and trolleys (steam trolleys excepted) ..... ad val.   | 10%                                   | 10%                                |
|  | Steam presses, hydraulic presses, as also other presses for industrial purposes, moved by manual or mechanical power; pumps and fire-engines  | 6 00                        | 4 00                                  |          |                                | Note I.—Tramway cars pay the same duty as railway carriages (Bg).   |                                       |                                    |
| 1  | Machine and apparatus not mentioned or included elsewhere   | 20 00                       | 6 00 G                                |          |                                | Note II.—Carriages and waggon, trucks and trolleys for railways exploited by the State or independent institutions are free of duty.  |                                       |                                    |
|  | Note 1.—Disinfecting apparatus of all kinds are exempt from customs duty.   |                             |                                       |          | 651                            | Cycles and their parts ..... 100 kil.   | 250 00                                | 250 00 F<br>or<br>25 00 F          |
|  | Note 2.—All complete machines, whether imported mounted or unmounted, with reserve parts, are dutiable according to the duty here provided. Reserve parts separately imported are dutiable according to the material of which they are made   |                             |                                       |          | 652                            | Automobiles and their parts, motors for automobiles included:<br>(i) For carrying goods ..... ad val.<br>(ii) Other ..... 16%   | 10%<br>16%                            | 13% F Bg<br>12% F Bg               |
|  |   |                             |                                       |          | 653                            | Carts and sledges for carrying goods:<br>(i) Without ironwork, not painted and not varnished ..... each<br>(ii) With ironwork, varnished and painted ..... each   | 50 00<br>70 00                        | 30 00<br>40 00                     |
|  |   |                             |                                       |          | 654                            | Carriages and sledges for passengers:<br>(i) Without ironwork, not painted and not varnished:<br>(a) Without springs ..... each<br>(b) With springs ..... 80 00<br>(ii) With ironwork, painted or varnished, but not upholstered and not covered:<br>(a) Without springs ..... 100 kil.<br>(b) With springs ..... 150 00  | 60 00<br>80 00<br>100 00<br>150 00    | 40 00<br>50 00<br>60 00<br>100 00  |
|  |   |                             |                                       |          | 655                            | Ordinary farm carts and sledges: all kinds  | 100 kil.                              | 20 00                              |

Under the Treaty with Belgium exemption from duty is provided for steam-engines, fixed and locomobiles, locomotives and tenders, gas and trial motors.

† Treaty with France and Belgium for automobiles, motor cycles and their parts, motors included.

| MACHINES, APPARATUS, ELECTRO-TECHNICAL PRODUCTS,<br>VEHICLES AND VESSELS continued. |  |                             |                                       | Nos. |  | Goods.                      |                                       | General<br>Tariff.<br>D. P. |        | Conven-<br>tional<br>Tariff.<br>D. P. |                                       |
|---|--|-----------------------------|---------------------------------------|------|--|-----------------------------|---------------------------------------|-----------------------------|--------|---------------------------------------|---------------------------------------|
| No.   | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | No.  | Goods.   | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. | No.                         | Goods. | General<br>Tariff.<br>D. P.           | Conven-<br>tional<br>Tariff.<br>D. P. |
| 606   | Parts of carriages and sleds:  |                             |                                       |      | (b) Finely finished, painted, lacquered,<br>coloured, polished, even com-<br>bined with common materials | 100 kil.                    | 150 00                                | 60 00 G                     |        |                                       |                                       |
|   | (i) Rough .....  | 100 kil.                    | 10 00                                 |      | (c) Combined with fine materials   | 100 kil.                    | 200 00                                | 60 00 G                     |        |                                       |                                       |
|   | (ii) Worked .....  | 50 00                       | 15 00                                 |      | (d) " with the finest materials  | 100 kil.                    | 250 00                                | 120 00 G                    |        |                                       |                                       |
| 607   | River vessels:   |                             |                                       |      | (i) Of soft caoutchouc:  |                             |                                       |                             |        |                                       |                                       |
|   | (i) With motor power, for carrying<br>passengers and goods .....       | 10%                         | —                                     |      | (a) Only of caoutchouc combined with<br>common materials .....   | 100 kil.                    | 100 00                                | 60 00 G                     |        |                                       |                                       |
|   | (ii) Other vessels .....   | 12%                         | —                                     |      | (b) Combined with fine materials   | 100 kil.                    | 250 00                                | 60 00 G                     |        |                                       |                                       |
|   | (iii) Pleasure vessels and boats, with or<br>without motor-power ..... | 20%                         | —                                     |      | (c) " with the finest materials  | 100 kil.                    | 300 00                                | 120 00 G                    |        |                                       |                                       |
| 608   | Tugs and pontoons of every kind .....                                  | 10%                         | —                                     |      | (iii) All other toys:  |                             |                                       |                             |        |                                       |                                       |
|   |  |                             |                                       |      | (a) Of common materials .....  | 150 00                      | —                                     |                             |        |                                       |                                       |
|   |  |                             |                                       |      | (b) Of common materials combined<br>with fine materials or of fine<br>materials .....                    | 100 kil.                    | 250 00                                | —                           |        |                                       |                                       |
|   |  |                             |                                       |      | (c) (i) If the finest materials or combined<br>with the finest materials 100 kil.                        | 350 00                      | —                                     |                             |        |                                       |                                       |

## XVI. ARTICLES FOR ART AND SCIENCE.

|     |  |          |        |            |
|-----|--|----------|--------|------------|
| 609 | Instruments and apparatus: mathematical,<br>geometrical, physical, chemical, surgical;<br>manometers, vacuum-gauges, micrometers,<br>indicators, areometers, hydrometers, geo-<br>graphical globes ..... | 100 kil. | 150 00 | 125 00 G S |
| 610 | Musical instruments:   |          |        |            |
|     | (i) Piano, harmoniums and other like<br>instruments with key notes .....   | each     | 100 00 | 100 00 G   |
|     | (ii) Harmonicas .....  | 100 kil. | 250 00 | —          |
|     | (i) Mouth harmonicas .....   | —        | —      | 60 00 G    |
|     | (ii) Other .....   | —        | —      | 150 00 G   |
|     | (iii) Piano mechanism and keyboard .....   | 150 00   | 150 00 | 155 00 G   |
|     | (iv) Violins, tambourines, flutes, and<br>other like instruments .....   | 100 kil. | 250 00 | 170 00     |
|     | (v) Brass instruments, flutes, clarionets,<br>hautboys, bassoons and other like<br>wind instruments .....  | 100 kil. | 250 00 | 210 00     |
|     | (vi) Mechanical musical toys .....   | 250 00   | 250 00 | 155 00     |
|     | (vii) All other musical instruments .....  | 100 kil. | 100 00 | 100 00     |

*Note I.*—The duty on musical in-  
struments is levied without deduc-  
tion of the weight of the boxes or  
cases specially made for them.

*Note II.*—Parts of instruments, if  
not specially mentioned, are duti-  
able as the instruments themselves.

|     |                                       |          |        |        |
|-----|---------------------------------------|----------|--------|--------|
| 611 | Strings for musical instruments ..... | 100 kil. | 500 00 | 200 00 |
|-----|---------------------------------------|----------|--------|--------|

## XVII.—WATCHES, FIRE-ARMS AND TOYS

|                        |   |          |           |           |
|------------------------|---|----------|-----------|-----------|
| 1.—Watches and Clocks. |   |          |           |           |
| 612                    | Watches: (i) With gold or gilt cases, also<br>decorated with precious or semi-precious<br>stones .....  | each     | 6 00      | —         |
|                        | With cases of gold, or gilt, or plated<br>with gold, silver or platinum, even<br>decorated with precious stones .....   | —        | —         | 1 00 S    |
|                        | (ii) With silver or silver-plated cases, also<br>with gilt edges, rings, frames, or with<br>gold or gilt engravings and other<br>decorations .....  | each     | 2 00      | 0 50 S    |
|                        | (iii) With cases of base metals or their<br>alloys: with or without gilt<br>-silver edges, rings, &c. ....  | each     | 1 00      | 0 25 S    |
| 613                    | Cases for watches: (i) Gold or gilt .....   | —        | 5 50      | —         |
|                        | (ii) Silver or silver-plated .....  | —        | 1 50      | —         |
|                        | (iii) Other .....   | —        | 0 50      | —         |
| 614                    | Works and parts thereof for watches ..  | —        | 0 50      | —         |
| 615                    | Clocks: wall and standing clocks, as also<br>all other clocks not mentioned elsewhere,<br>together with their mechanism; pedometers<br>and automatic measuring and registering<br>instruments combined with watchwork, if<br>they do not come under a higher duty<br>100 kil. | 250 00   | —         | —         |
|                        | Hanging, Black Forest and other wall clocks;<br>also clocks of American system .....  | 100 kil. | —         | 120 00 G  |
| 616                    | Accessories of every kind for clocks and<br>watches, not mentioned elsewhere:   |          |           |           |
|                        | (i) For watches .....   | kil.     | 25 00     | 10 00     |
|                        | (ii) For clocks .....   | —        | 5 00      | 1 00      |
| 617                    | Clocks for churches and buildings, and parts<br>thereof (except the weights, which pay<br>duty according to the material of which<br>they are made) .....   | 100 kil. | 50 00     | —         |
| 2.—Fire-arms.          |   |          |           |           |
| 618                    | Fire arms and air guns complete:  |          |           |           |
|                        | (i) Guns, cannons, shell guns, machine<br>guns .....  | 100 kil. | 400 00    | —         |
|                        | Guns .....  | —        | —         | 120 00 Bg |
|                        | (ii) Revolvers and pistols of every kind<br>100 kil.  | 300 00   | 100 00 Bg | —         |
| 619                    | Parts of fire arms and air guns:  |          |           |           |
|                        | (i) Ordinary, rough .....   | —        | 100 00    | 40 00 Bg  |
|                        | (ii) Finished .....   | —        | 250 00    | 75 00 Bg  |

*Note I.* If parts of these arms are  
combined with other materials  
which pay a higher duty, they pay  
the same duty as such material.

*Note II.*—Other fire arms are duti-  
able according to the material of  
which they are made.

*Note III.*—Duty is levied on fire  
arms without deduction for the  
weight of the cases in which they  
are imported.

## 3.—Toys.

|     |  |          |       |         |
|-----|--|----------|-------|---------|
| 620 | Toys (i) Of wood:  |          |       |         |
|     | (a) Rough, only planned, cut, turned,<br>not painted or coated, and not<br>combined with other materials | 100 kil. | 80 00 | 60 00 G |

## GENERAL NOTES TO THE TARIFF.

1.—For tariff purposes a distinction is made in  
the combination of articles with common, fine,  
or the finest materials:

1. Fine materials are leather, caoutchouc, wax,  
muslin and wax taffetas, bookbinders' cloth,  
bone and horn, artificial carving materials  
(except those mentioned under 2), orna-  
mental or alckelled base metals and their  
alloys; meerschman and its imitations,  
imitations of ivory, tortoise shell and mother  
of pearl, glass imitations of amber, lava,  
false "leionisch" wire and threads; tissues  
(except those mentioned under 2), false  
pearls, embroidery on any materials except  
silk (G.).

2. As finest materials are reckoned: real ivory,  
real tortoise shell, real mother of pearl, real  
amber and imitations thereof except those  
of glass; jet, real or imitation; manufac-  
tures of silk, lace, silk embroidery; artificial  
flowers and leaves, worked feathers for orna-  
ment, wig makers' wares and other manu-  
factures of human hair, semi-precious stones,  
real gilded or silvered base metals and real  
"leionisch" wire and threads, also articles  
thereof, as well as articles of false  
"leionisch" wire and threads (G.).

Wares in combination with precious metals  
or precious stones are to pay duty according  
to the particular provisions of the tariff (G.).

3. All other materials are considered as com-  
mon for tariff purposes (G.).

11.—Unimportant accessory parts, serving  
only to fasten or bond together the single parts  
of articles, e.g., studs, rivets, screws, hooks,  
clips, clamps, rings, mountings (*Beachtig*),  
hinges, bars, locks (with keys), ribbons, threads,  
strings, thongs, cords, also insignificant orna-  
ments, inner linings or facings are to be left out  
of consideration for tariff purposes (G.).

111.—In cases where various surtaxes are  
leviable simultaneously, each surtax shall be  
calculated with the original tariff as base (G.).

IV.—In so far as the duty leviable on an  
article depends on the duty leviable on another  
article specified in the Conventional Tariff, the  
former duty shall be calculated according to the  
rate laid down in the Conventional Tariff, and  
not according to the rate specified in the General  
Tariff (G.).

V.—If an article combined with other ma-  
terials is not specially provided for in the tariff,  
it shall only be dutiable under the respective  
numbers if, by reason of such combination, it  
comes under a higher tax than is fixed for the  
same article without combination.

## EXPORT TARIFF.

## I.—ANIMAL PRODUCE.

| Nos. |                              | Goods.   |       | General<br>Tariff.<br>D. P. |   | Conven-<br>tional<br>Tariff.<br>D. P. |   |
|------|------------------------------|----------|-------|-----------------------------|---|---------------------------------------|---|
| 1    | Lamb and kid skins .....     | 100 kil. | 10 00 | 10 00                       | — | —                                     | — |
| 2    | Horn, hoofs, claws, &c. .... | —        | —     | 3 00                        | — | —                                     | — |

## II.—WASTE PRODUCTS.

|   |   |          |      |   |   |   |   |
|---|---|----------|------|---|---|---|---|
| 3 | Rags, old clothes which cannot be worn, and,<br>in general, waste of woollen, cotton, linen,<br>hemp, goat's hair and other such materials: |          |      |   |   |   |   |
|   | (a) Of cotton, linen and hemp .....   | 100 kil. | 2 00 | — | — | — | — |
|   | (b) Other .....   | —        | 6 00 | — | — | — | — |

| No. | Goods.  | General<br>Tariff.<br>D. P. | Conven-<br>tional<br>Tariff.<br>D. P. |
|-----|---|-----------------------------|---------------------------------------|
| 4   | Leather scraps, old boots and shoes which can no longer be worn ..... | 1 00                        | —                                     |
| 5   | Metal waste, old and useless metal goods:                             |                             |                                       |
|     | (a) Of iron and steel .....   | 0 50                        | —                                     |
|     | (b) Of copper and alloys of copper .....                              | 0 50                        | —                                     |
|     | (c) Of other common metals .....                                      | 0 50                        | —                                     |

## LAW OF NOV. 3, 1909, RELATING TO THE STATE "TROSHARINA."

## I.—GENERAL PROVISIONS.

ART. I.—The articles specified in the tariff annexed to the present law and destined for consumption in the country are liable to payment of a tax called "trosharina."

Said articles pay "trosharina" whether produced in the country or imported from abroad into Serbia.

ART. II.—Subject to the stipulations of the law respecting rural warehouses, all articles liable to the "trosharina" may be sold in the said warehouses.

Articles having paid the "trosharina" in accordance with the present law shall be furnished with marks to be affixed in the manner and to the extent prescribed by the regulations on the subject.

ART. III.—No "trosharina" shall be payable on articles of foreign origin passing through in transit Serbia to another country or removed from mixed or customs warehouses for export from the country, nor on articles of national production exported abroad.

ART. IV.—Diplomatic and consular officers are exempted from payment of the "trosharina" chargeable on articles destined for local consumption and purchased direct abroad or from the producer in the country, provided our diplomatic and consular officers enjoy the same exemption in the respective foreign countries.

Honorary consuls are not entitled to the above privilege.

## II.—PAYMENT OF THE "TROSHARINA."

ART. V.—Articles liable to "trosharina" shall pay the same at the time they are offered for sale or enter into consumption.

Articles liable to the "trosharina" shall not be considered as offered for sale when with the view to their exportation to a foreign country, they are sold for despatch, accompanied by the required invoices, by rail or by sea.

ART. VI.—Articles imported from abroad pay the "trosharina" at the time of entry at the customs.

ART. X.—If the "trosharina" is leviable on the weight, it shall be assessed on the net weight after deducting the tare, and if payable according to volume, it shall be paid without taking into consideration the receptacles and wrappers in which the goods are packed for sale and consumption.

ART. XI.—The "trosharina" shall be paid in gold coin or by means of "trosharina" stamps as provided in respect of each kind of merchandise liable to the tax, by the regulations for the execution of the present law.

"Trosharina" stamps may be purchased for silver coin subject to a allowance of 2%.

ART. XII.—Payment of the "trosharina" shall not be allowed to remain in abeyance.

ART. XIII.—Disputes or objections relating to the application of the present Law and tariff thereunto annexed shall not suspend payment of the "trosharina" involved.

## III.—CONTROL OF THE "TROSHARINA."

ART. XIV.—No evidence of payment of the "trosharina" shall be admitted other than the "trosharina" stamp or any other mark duly affixed to the article liable to the tax, or than the declaration in case the rifle is imported from abroad.

## V.—EXPORTATION OF ARTICLES LIABLE TO THE "TROSHARINA" AND REFUND OF THE "TROSHARINA" PAID.

ART. XXVII.—In case articles having paid the "trosharina" are exported to a foreign country, the amount collected in respect of the tax shall be refunded to the producers and vendors of the said articles, but no refund will be granted unless the amount of the "trosharina" exceeds 10 dinars.

ART. XXVIII.—Applications for refund of the "trosharina" must be made to the authorities who collected the tax, and proof of exportation will have to be duly furnished to the proper customs authorities.

ART. XXIX.—Applications for refund of the "trosharina" paid can only be made within six months from the date of customs clearance of the exported goods, exclusive of the day of actual clearance.

All applications for refund of the "trosharina" lodged after the aforesaid limit shall be rejected.

ART. XXXI.—The "trosharina" is refunded in cash or in "trosharina" stamps according as to whether it was paid in cash or in stamps.

| TARIFF.   | Trosharina<br>Tax. |
|---|--------------------|
| Articles.   | dinars p.          |
| 1 Sugar .....   | 100 kilos.         |
| 2 Bonbons, halva, rabat-loukoum, candied fruit, and other goods sweetened with sugar .....      | 100 kilos.         |
| 3 Coffee .....  | 100 00             |
| 4 Chocolate and chocolate substitutes .....   | 30 00              |
| 5 Coffee, substitutes for .....   | 30 00              |
| 6 Rice .....  | 20 00              |
| 7 Oils, which are or can be used for food, such as olive, linseed, cotton-seed, sesame &c. .... | 20 00              |
| 8 Fish, salted, dried or in brine .....   | 20 00              |
| 9 Fish foods: preserves of crabs, snails, oysters &c. ....                                      | 30 00              |
| 0 Beer .....  | 20 00              |
| 1 Fine wines, such as champagne, Malaga, Cyprus &c. ....  | 200 00             |
| 2 (a) Liqueurs, rum and essences for the preparation of beverages .....                         | 100 00             |
| (b) Cognac .....  | 50 00              |

| No.   | Articles.   | Trosharina<br>Tax.<br>dinars p. |
|---|---|---------------------------------|
| 13  | Candles, except tallow and wax candles .....  | 100 kilos.                      |
| 14  | Electric light apparatus .....  | Kilowatt                        |
| Note to No. 14.—Electric installations are exempt from this tax during the first two years of their being in operation. Electric installations for industrial undertakings supplying electric light at a rate not exceeding 0 30 dinar per kilowatt, pay half the above tax.  |   |                                 |
| 15  | Carbide of calcium .....  | 100 kilos.                      |
| 16  | Lemons, oranges, pomegranates and olives .....  | 10 00                           |
| 17  | Figs .....  | 3 00                            |
| 18  | Dates and raisins .....   | 20 00                           |
| 19  | Essence of vinegar .....  | 50 00                           |
| 20  | (a) Boards, laths, steps, planks, and similar products of any kind of timber, except those included under (b) ....                | 4 00                            |
|   | (b) The same, of beech, oak and willow .....  | 2 00                            |
| 21  | (a) Beams, posts, girders and other building wood, squared or planed, of any kind of timber, except those included under (b) .... | 3 00                            |
|   | (b) The same, of beech, oak or willow .....   | 1 00                            |
| 22  | (a) Round timber for building, except beech, oak or willow .....  | 2 00                            |
|   | (b) The same, of beech, oak or willow .....   | 1 00                            |
| Note to Nos. 20, 21 and 22.—No trosharina is payable on building wood cut by agriculturists for their own use subject to a permit from the authorities of private, communal and domanial forests. Nor is the trosharina levied on building wood specified in the foregoing numbers, if cut and generally wrought by agriculturists for use as working accessories without the assistance of any mechanical motive power in private forests not placed under Government control. |   |                                 |
| 23  | Glass for windows and shop fronts .....   | 100 kilos.                      |
| 24  | Girders and columns of iron and steel .....   | 3 00                            |
| 25  | Cement and hydraulic lime .....   | 1 00                            |

## DECRETE OF AUGUST 20, 1910, IN REFERENCE TO TARE ALLOWANCES.

Foreign goods classed under the undermentioned numbers and headings of the General Customs Tariff, shall be entitled to the following tare allowances.

The tare allowances are calculated per 100 kilogrammes gross weight.

| Goods specified in the following Tariff numbers:            | In double casks. | In wooden cases, casks or tubs. | In hampers, baskets or pots. | In bales, sacks, skins or wooden crates. |
|---|------------------|---------------------------------|------------------------------|--|
| 9, §§ 1, 2 and 4 ..   | —                | 18                              | 10                           | 3  |
| 10 ..   | —                | 15                              | 8                            | —  |
| 11, §§ 1 a, b ..  | —                | 15                              | 8                            | —  |
| 13, 14 ..   | —                | 18                              | 10                           | 3  |
| 15, 16 ..   | —                | 15                              | 8                            | 3  |
| 17, §§ 1 and 3; 18 ..                                       | —                | 10                              | 9                            | 4  |
| Note to No. 17, § 1.—Cases wrapped in straw, hay or cane .. |                  |                                 |                              |  |
| 19 ..   | —                | 14                              | 6                            | 3  |
| 20, § 2 ..  | —                | 12                              | 6                            | 4  |
| 21 ..   | —                | 14                              | 6                            | 3  |
| 22, 23 ..   | —                | 12                              | 6                            | 3  |
| 24 ..   | —                | 18                              | 10                           | 3  |
| 25 ..   | —                | 9                               | 6                            | 2  |
| 26, 27 ..   | —                | 12                              | 6                            | 4  |
| 28, 29 ..   | —                | 18                              | 10                           | 3  |
| 31, §§ 2 and 8; 32, 34, § 1 ..                              | —                | 15                              | 8                            | 4  |
| 34, § 2, 35 ..  | —                | 18                              | 11                           | 3  |
| 36, §§ 1 and 2; 46 ..                                       | —                | 15                              | 8                            | 4  |
| in cases only.  |                  |                                 |                              |  |
| 47, 48 ..   | —                | 18                              | 10                           | —  |
| 58, 59, 60, 61 ..   | —                | 15                              | 10                           | 5  |
| 62, § 2 ..  | —                | 18                              | 10                           | —  |
| 63 ..   | —                | 15                              | 19                           | —  |
| in cases only.  |                  |                                 |                              |  |
| 64 ..   | —                | 16                              | —                            | —  |
| 65, 66 and note to No. 65 ..                                | —                | 13                              | 6                            | 3  |
| 74 ..   | —                | 25                              | 15                           | 8  |
| 76, §§ 2 and 3 ..   | —                | 16                              | 8                            | 4  |
| 81, § 1; 82 ..  | —                | 20                              | 10                           | 5  |
| 86, 87, 88, 89 ..   | —                | 15                              | 10                           | 4  |
| in cases only.  |                  |                                 |                              |  |
| 100, §§ 3 and 4 b and 5; 103 ..                             | —                | 12                              | 6                            | 3  |
| in cases only.  |                  |                                 |                              |  |
| 104 ..  | 10               | 18                              | 12                           | —  |
| 105 ..  | 10               | 18                              | 12                           | —  |
| 108 ..  | —                | 9                               | 4                            | 2  |
| 109 ..  | —                | 10                              | 6                            | 3  |
| in cases only.  |                  |                                 |                              |  |
| 110, § 1 a ..   | —                | 12                              | 6                            | 2  |
| 110, § 1 b, c and § 2 ..                                    | —                | 12                              | 6                            | 2  |
| Note.—For liquid sugar the tare only applies to cases.      |                  |                                 |                              |  |
| in cases only.  |                  |                                 |                              |  |
| 112, 113, 115, 116, 117, 118, 119, 120 ..                   | 10               | 18                              | 12                           | —  |
| in cases only.  |                  |                                 |                              |  |



| DECREE OF AUGUST 20, 1910—continued.                            |    |    |    | In double                    |  | In wooden                                |   | In bales,                    |  |
|---|----|----|----|------------------------------|--|--|---|------------------------------|--|
| Goods specified in the following Tariff numbers:                |    |    |    | cases, casks or tubs.        |  | cases, casks or tubs.                    |   | skins or wooden crates.      |  |
|   |    |    |    | in bampers, baskets or pots. |  | in bampers, baskets or pots.             |   | in bampers, baskets or pots. |  |
|   |    |    |    | in cases only.               |  | in cases only.                           |   | in cases only.               |  |
| 121, § 2  | .. | .. | —  | 20                           | 12   | —  | — | 16                           | —  |
|   |    |    |    | in cases only.               | in bampers and baskets.                    |  |   | for liquids in cases only.   | for liquids in bampers and baskets only. |
| 122   | .. | .. | —  | 18                           | 10   | —  | — | 12                           | —  |
|   |    |    |    | in cases only.               | in bampers and baskets.                    |  |   | in cases only.               | in bampers and baskets.                  |
| 127   | .. | .. | 10 | 18                           | 12   | —  | — | 17                           | 9  |
|   |    |    |    | in cases only.               | in cases only.                             |  |   | 16                           | —  |
| 124   | .. | .. | 9  | 12                           | 6  | 3  | — | for liquids only.            | for liquids in bampers and baskets only. |
|   |    |    |    | in cases only.               | in bampers and baskets only.               |  |   |                              |  |
| 125   | .. | .. | —  | 18                           | 5  | —  | — | 16                           | 10                                       |
| 126, §§ 1 and 3   | .. | .. | —  | 16                           | 6  | 2  | — | 18                           | —  |
| 128, 130, 131   | .. | .. | —  | 20                           | 13   | 6  | — | 18                           | —  |
| 132, 133, 134   | .. | .. | —  | 16                           | 8  | 4  | — | 18                           | —  |
| 135, 136, §§ 1, 2 and 3 a;                                      | .. | .. | —  | 12                           | 6  | 3  | — | 16                           | 8  |
| 137   | .. | .. | —  | 18                           | 10   | 4  | — | 16                           | 8  |
| 138   | .. | .. | —  | in cases only.               | in bampers and baskets.                    | —  | — | 18                           | 10                                       |
|   |    |    |    | 20                           | 12   | —  | — | 18                           | 10                                       |
| 139   | .. | .. | —  | 16                           | 8  | 4  | — | 15                           | 8  |
| 140   | .. | .. | —  | 16                           | 8  | —  | — | 15                           | 8  |
| 141   | .. | .. | —  | 18                           | 8  | —  | — | 15                           | 10                                       |
|   |    |    |    | (for liquids in cases only.) | (for liquids in bampers and baskets only.) |  |   |                              |  |
| 142   | .. | .. | —  | 18                           | 10   | —  | — | 14                           | 9  |
|   |    |    |    | (for liquids in cases only.) | (for liquids in bampers and baskets only.) |  |   |                              |  |
| 143, 144, 146   | .. | .. | —  | 16                           | 10   | 4  | — | 16                           | 11                                       |
| 148, § b  | .. | .. | —  | 10                           | 4  | 2  | — | 15                           | 8  |
| 151, § 2; 169   | .. | .. | —  | 12                           | 6  | 2  | — | 10                           | 6  |
|   |    |    |    | in cases only.               | in bampers and baskets only.               |  |   |                              |  |
| 177, § 2; 179   | .. | .. | 10 | 18                           | 10   | —  | — | 13                           | 9  |
| 180, 182, 183, 186, 188, 187                                    | .. | .. | —  | 13                           | 6  | 2  | — | 18                           | 10                                       |
| 181   | .. | .. | —  | in cases only.               | in bampers and baskets.                    | —  | — | 20                           | 13                                       |
|   |    |    |    | 18                           | 10   | —  | — | 22                           | 14                                       |
| 188, 189, § b   | .. | .. | —  | 18                           | 6  | 3  | — | 20                           | 13                                       |
| 190, 191, 192, 193, 194, 196                                    | .. | .. | —  | in iron cylinders.           | for liquids in cases only.                 | for liquids in bampers and baskets only. | — | 22                           | 14                                       |
|   |    |    |    | 25                           | 18   | 4  | — | 12                           | 6  |
| 196   | .. | .. | —  | 18                           | 10   | 4  | — | 18                           | 8  |
| 198   | .. | .. | —  | 13                           | 10   | 4  | — | 20                           | 13                                       |
| 198, § 1; 202, § b; 204, 206, 207, § 2                          | .. | .. | —  | 12                           | 6  | 3  | — | 16                           | 8  |
|   |    |    |    | in iron cylinders.           | for liquids in cases only.                 | for liquids in bampers and baskets only. | — | 20                           | 12                                       |
| 214, § 4  | .. | .. | —  | 50                           | 18   | 4  | — | 15                           | 8  |
|   |    |    |    | in iron cylinders.           | in cases only.                             | in bampers and baskets only.             | — | 15                           | 8  |
| 219   | .. | .. | —  | 10                           | 18   | 4  | — | 20                           | 11                                       |
|   |    |    |    | in iron cylinders.           | in cases only.                             | in bampers and baskets only.             | — | 20                           | 11                                       |
| 220   | .. | .. | —  | 80                           | 18   | 10                                       | — | 18                           | 8  |
| 222   | .. | .. | —  | 18                           | 10   | 4  | — | 18                           | 12                                       |
| 223, § 1  | .. | .. | —  | 12                           | 6  | —  | — | 16                           | 10                                       |
|   |    |    |    | in cases only.               | in bampers and baskets only.               |  |   | 10                           | 6  |
| 223, §§ 2 b, 3 and 4  | .. | .. | —  | 12                           | 6  | —  | — | 13                           | 9  |
| 224, § 2  | .. | .. | —  | 12                           | 6  | —  | — | 18                           | 10                                       |
|   |    |    |    | for liquids in cases only.   | for liquids in bampers and baskets only.   |  |   | 12                           | 8  |
| 226, 227  | .. | .. | —  | 12                           | 6  | 4  | — | 16                           | 13                                       |
|   |    |    |    | for liquids in cases only.   | for liquids in bampers and baskets only.   |  |   | 18                           | 13                                       |
| 228, 229  | .. | .. | —  | 18                           | 10   | 4  | — | 20                           | 12                                       |
| 231   | .. | .. | —  | 20                           | 12   | 6  | — | 20                           | 13                                       |
| 232   | .. | .. | —  | 14                           | 6  | 3  | — | 15                           | 9  |
|   |    |    |    | for liquids in cases only.   | for liquids in bampers and baskets only.   |  |   | 12                           | 6  |
| 233, 234, 236   | .. | .. | —  | 16                           | 9  | 6  | — | 16                           | 10                                       |
|   |    |    |    | for liquids in cases only.   | for liquids in bampers and baskets only.   |  |   | 18                           | 10                                       |
| 236, §§ 1 b and c; and § 2 with the note                        | .. | .. | —  | 18                           | 9  | 6  | — | 16                           | 8  |
| 237, § 1; 238, § 1 with note 3 to No. 243; and § 2              | .. | .. | —  | 12                           | 6  | 3  | — | 15                           | 8  |
| 239   | .. | .. | —  | 14                           | 6  | 3  | — | 16                           | 8  |
| 240, 241  | .. | .. | —  | 14                           | 6  | 3  | — | 16                           | 8  |
| 242, § b  | .. | .. | —  | 13                           | 5  | 2  | — | 14                           | 8  |
| 243   | .. | .. | —  | 16                           | 9  | 6  | — | 16                           | 10                                       |
|   |    |    |    | in cases only.               | in bampers and baskets only.               |  |   | 14                           | 8  |
| 244   | .. | .. | —  | 14                           | 6  | 3  | — | 16                           | 10                                       |
|   |    |    |    |                              |  |  |   | 16                           | 8  |
| 247, § 1 b and c  |    |    |    |                              |  |  |   |                              |  |
| 247, § 2  |    |    |    |                              |  |  |   |                              |  |
| 248, 249, 250   |    |    |    |                              |  |  |   |                              |  |
| 251, 252  |    |    |    |                              |  |  |   |                              |  |
| 253, 254, 255, 256, 257, 258, 259, 260, 261 and note to No. 261 |    |    |    |                              |  |  |   |                              |  |
| 267   |    |    |    |                              |  |  |   |                              |  |
| 268, § 2 a  |    |    |    |                              |  |  |   |                              |  |
| 268, § 2 b  |    |    |    |                              |  |  |   |                              |  |
| 270, 271  |    |    |    |                              |  |  |   |                              |  |
| 272, 273, 274, 275  |    |    |    |                              |  |  |   |                              |  |
| 276   |    |    |    |                              |  |  |   |                              |  |
| 277, 278, 279, 280, 281, 282, 283, 284                          |    |    |    |                              |  |  |   |                              |  |
| 285, 286, 287   |    |    |    |                              |  |  |   |                              |  |
| 289   |    |    |    |                              |  |  |   |                              |  |
| 290, 291, 292; 293, §§ 1 b and 2 b; 294, §§ 1 b and 2 b; 295    |    |    |    |                              |  |  |   |                              |  |
| 296, 297, 298, 299, 300, 301, 302                               |    |    |    |                              |  |  |   |                              |  |
| 303, 304  |    |    |    |                              |  |  |   |                              |  |
| 306   |    |    |    |                              |  |  |   |                              |  |
| 307   |    |    |    |                              |  |  |   |                              |  |
| 308, § b; 309, 311, 312, 313, 314, 315, 316                     |    |    |    |                              |  |  |   |                              |  |
| 317, 318  |    |    |    |                              |  |  |   |                              |  |
| 321, 322, 323, 324, 325, 326, 327, 328                          |    |    |    |                              |  |  |   |                              |  |
| 329   |    |    |    |                              |  |  |   |                              |  |
| 330, 331  |    |    |    |                              |  |  |   |                              |  |
| 332   |    |    |    |                              |  |  |   |                              |  |
| 333, 334  |    |    |    |                              |  |  |   |                              |  |
| 335, 336  |    |    |    |                              |  |  |   |                              |  |
| 337, 338  |    |    |    |                              |  |  |   |                              |  |
| 339, 340  |    |    |    |                              |  |  |   |                              |  |
| 341, 342, 343   |    |    |    |                              |  |  |   |                              |  |
| 344   |    |    |    |                              |  |  |   |                              |  |
| 345, 346, 347, 348, 349, 350, 351, 352                          |    |    |    |                              |  |  |   |                              |  |
| 353, 354, 356   |    |    |    |                              |  |  |   |                              |  |
| 356, 357  |    |    |    |                              |  |  |   |                              |  |
| 359   |    |    |    |                              |  |  |   |                              |  |
| 360, §§ 1 and 2   |    |    |    |                              |  |  |   |                              |  |
| 360, §§ 3, 4, 5   |    |    |    |                              |  |  |   |                              |  |
| 360, note 3   |    |    |    |                              |  |  |   |                              |  |
| 361   |    |    |    |                              |  |  |   |                              |  |
| 362   |    |    |    |                              |  |  |   |                              |  |
| 370   |    |    |    |                              |  |  |   |                              |  |
| 372   |    |    |    |                              |  |  |   |                              |  |
| 374, § 1 and for polished leather                               |    |    |    |                              |  |  |   |                              |  |
| 374, § 2, 375, 376, 377, 378                                    |    |    |    |                              |  |  |   |                              |  |
| 379, 380, 381   |    |    |    |                              |  |  |   |                              |  |
| 382, 383, 384, 385, 388   |    |    |    |                              |  |  |   |                              |  |
| 387, 388, 389   |    |    |    |                              |  |  |   |                              |  |
| 390, 391  |    |    |    |                              |  |  |   |                              |  |
| 392   |    |    |    |                              |  |  |   |                              |  |
| 393   |    |    |    |                              |  |  |   |                              |  |
| 394   |    |    |    |                              |  |  |   |                              |  |
| 396   |    |    |    |                              |  |  |   |                              |  |
| 396   |    |    |    |                              |  |  |   |                              |  |
| 397, 398, 399, 400  |    |    |    |                              |  |  |   |                              |  |
| 401   |    |    |    |                              |  |  |   |                              |  |
| 402   |    |    |    |                              |  |  |   |                              |  |
| 403   |    |    |    |                              |  |  |   |                              |  |
| 404, 406  |    |    |    |                              |  |  |   |                              |  |
| 406, 407, 408, 409, 410, 411                                    |    |    |    |                              |  |  |   |                              |  |
| 412, 413  |    |    |    |                              |  |  |   |                              |  |
| 414, 415, 416, 417, 418, 419, § 1 b, c, d and § 2               |    |    |    |                              |  |  |   |                              |  |
| 420   |    |    |    |                              |  |  |   |                              |  |
| 423 § 1 b and § 2; 424, 425, 426, 427, § 2                      |    |    |    |                              |  |  |   |                              |  |
| 429   |    |    |    |                              |  |  |   |                              |  |
| 430   |    |    |    |                              |  |  |   |                              |  |
| 431 132, 433, 434   |    |    |    |                              |  |  |   |                              |  |
| 435   |    |    |    |                              |  |  |   |                              |  |
| 436   |    |    |    |                              |  |  |   |                              |  |
| 437   |    |    |    |                              |  |  |   |                              |  |
| 438   |    |    |    |                              |  |  |   |                              |  |
| 438, 440  |    |    |    |                              |  |  |   |                              |  |
| 441, 442, 443, 444, 445   |    |    |    |                              |  |  |   |                              |  |
| 446   |    |    |    |                              |  |  |   |                              |  |
| 448, §§ 2, 3, 4; 449, 450, 451, 452                             |    |    |    |                              |  |  |   |                              |  |
| 453   |    |    |    |                              |  |  |   |                              |  |
| 455, 456, 457, 458, 459   |    |    |    |                              |  |  |   |                              |  |
| 460, 461, 462   |    |    |    |                              |  |  |   |                              |  |
| 463, 466, 466   |    |    |    |                              |  |  |   |                              |  |
| 467, 468  |    |    |    |                              |  |  |   |                              |  |
| 469   |    |    |    |                              |  |  |   |                              |  |
| 470   |    |    |    |                              |  |  |   |                              |  |
| 471   |    |    |    |                              |  |  |   |                              |  |
| 473   |    |    |    |                              |  |  |   |                              |  |

| Goods specified in the following Tariff numbers:   | In double casks. | In wooden cases, casks or tubs. | In hampers, baskets or pots. | In bales, sacks, skins or wooden crates. |
|--|------------------|---------------------------------|------------------------------|--|
| 474 (with note 1) to No. 476) .. .. .  | —                | 16                              | 8                            | 5  |
| 476 .. .. .  | —                | 16                              | 9                            | 4  |
| 477, 478 .. .. .   | —                | 25                              | 15                           | —  |
| 479, § 3; 481, § 2; 484, § 1 and 2; 485, 486 ..  | —                | 12                              | 10                           | 5  |
| 489, 492 .. .. .   | —                | 15                              | 8                            | 6  |
| 493 .. .. .  | —                | 15                              | 8                            | 6  |
| 491 .. .. .  | —                | 20                              | 12                           | 6  |
| 497, § 2; 498, 499 ..  | —                | 18                              | 18                           | 5  |
| 501 .. .. .  | —                | 12                              | 7                            | 4  |
| 502, § 1 b and § 2; 503 ..   | —                | 14                              | 7                            | 5  |
| 504, § 1 and 2 .. .. .   | —                | 20                              | 13                           | —  |
| 504, § 3 .. .. .   | —                | 20                              | 13                           | —  |
| 505, § 1 .. .. .   | —                | 20                              | 13                           | —  |
| 505, § 2 .. .. .   | —                | 20                              | 13                           | —  |
| 506 .. .. .  | —                | 20                              | 13                           | —  |
| Note to Nos. 504, 505, 506.—<br>The tare is deducted for<br>stoneware crockery ..                | —                | 30                              | 13                           | —  |
| 510 .. .. .  | —                | 30                              | 13                           | —  |
| 511, § 1 .. .. .   | —                | 12                              | —                            | in wooden crates.                        |
| 511, § 2a .. .. .  | —                | 20                              | —                            | 6<br>in wooden crates.                   |
| 511, § 2b .. .. .  | —                | 22                              | —                            | 6<br>in wooden crates.                   |
| 511, § 2c .. .. .  | —                | 25                              | —                            | 6<br>in wooden crates.                   |
| 512, § 1 .. .. .   | —                | 12                              | —                            | 6<br>in wooden crates.                   |
| 512, § 2a .. .. .  | —                | 20                              | —                            | 6<br>in wooden crates.                   |
| 512, § 2b .. .. .  | —                | 22                              | —                            | 6<br>in wooden crates.                   |
| 512, § 2c .. .. .  | —                | 25                              | —                            | 6  |
| 513 .. .. .  | —                | 15                              | 10                           | —  |
| 514, 516, 517, 518 ..  | —                | 20                              | 12                           | —  |
| 515 .. .. .  | —                | 20                              | 12                           | 9  |
| 519, 520 .. .. .   | —                | 18                              | 10                           | —  |
| 521, 522, 523, 524, 525 ..   | —                | 20                              | 12                           | —  |
| 526, § 2; 529, 530, 531, 532, 533, 534, 535 ..   | —                | 20                              | 12                           | 5  |
| 537, § 2b and § 3 .. ..  | —                | 6                               | 2                            | 1  |
| 538, § 2b .. .. .  | —                | 4                               | 2                            | 1  |
| 539, § 1 and 2b; 543, 544, 545 .. .. .   | —                | 7                               | 2                            | 1  |
| 546, § 1 .. .. .   | —                | 30                              | 8                            | —  |
| 547, § 1 .. .. .   | —                | 10                              | 2                            | —  |
| 547, 518, 549 .. .. .  | —                | 7                               | 2                            | 1  |
| Note to No. 549.—Ho<br>nan hair is entitled to<br>an allowance when im-<br>ported in cases .. .. | —                | 15                              | —                            | —  |
| 550, 551 .. .. .   | —                | 8                               | 3                            | 1  |
| 552, 553, 554 .. .. .  | —                | 7                               | 2                            | 1  |
| 555 .. .. .  | —                | 10                              | 4                            | 2  |
| 556, 557 .. .. .   | —                | 7                               | 2                            | 1  |
| 558 .. .. .  | —                | 12                              | 6                            | 3  |
| 559 .. .. .  | —                | 10                              | 6                            | 2  |
| 560, 561, 562, 563 ..  | —                | 8                               | 2                            | 1  |
| 564 .. .. .  | —                | 12                              | 4                            | 2  |
| 565 .. .. .  | —                | 10                              | 3                            | 1  |
| 566 .. .. .  | —                | 9                               | 2                            | 1  |
| 567, 568 .. .. .   | —                | 10                              | 4                            | 2  |
| 569, 570, 571 .. .. .  | —                | 8                               | 2                            | 1  |
| 572 .. .. .  | —                | 12                              | 6                            | 3  |
| 573, 574 .. .. .   | —                | 10                              | 6                            | 3  |
| 575, § 1b, c, d and § 2 ..   | —                | 5                               | 2                            | —  |
| 576 .. .. .  | —                | 6                               | 2                            | 1  |
| 577 .. .. .  | —                | 6                               | 2                            | 1  |
| 578 .. .. .  | —                | 10                              | 4                            | 2  |
| 581, 582 .. .. .   | —                | 10                              | 5                            | 2  |
| 583 .. .. .  | —                | 16                              | 8                            | 5  |
| 584 .. .. .  | —                | 10                              | 6                            | 2  |
| 585 (with note 2) .. ..  | —                | 12                              | 6                            | 2  |
| 587, 588, 589, 590, 591, 592, 593, 594, § 1 .. .. .  | —                | 6                               | 2                            | 1  |
| 591, § 2 and 3 .. .. .   | —                | 6                               | 3                            | 1  |
| 596, 597, 598, 599, § 1 ..   | —                | 7                               | 2                            | 1  |
| 599, § 2 and 3 .. .. .   | —                | 8                               | 2                            | 2  |
| 601, 602, 603, 604 .. ..   | —                | 7                               | 2                            | 1  |
| 606 .. .. .  | —                | 8                               | 3                            | 2  |
| 607, 608, 609 .. .. .  | —                | 7                               | 2                            | 1  |
| 610 .. .. .  | —                | 9                               | 3                            | 2  |
| 611 .. .. .  | —                | 8                               | 2                            | 1  |
| 612, 613, 614, 616, 618 ..   | —                | 5                               | 2                            | 1  |
| 616, 617, 619, 621, 622 and 623, with the note ..  | —                | 18                              | 2                            | 1  |
| 624 .. .. .  | —                | N                               | 10                           | 4  |
| 625, 626, 627, 628, 629, 630, 631, 632, 634 .. .. .  | —                | 20                              | 13                           | 6  |
| 635 .. .. .  | —                | 13                              | 6                            | 2  |
| 636, 641, 642, 643, 644, 645 ..  | —                | 16                              | 8                            | 3  |
| 646 .. .. .  | —                | 16                              | 8                            | 3  |
| 647 .. .. .  | —                | 20                              | 12                           | 6  |
| 648 .. .. .  | —                | 16                              | 6                            | 4  |

| Goods specified in the following Tariff numbers: | In double casks. | In wooden cases, casks or tubs. | In hampers, baskets or pots. | In bales, sacks, skins or wooden crates. |
|--|------------------|---------------------------------|------------------------------|--|
| 651 .. .. .                                      | —                | 13                              | —                            | 4  |
| 656 .. .. .                                      | —                | 13                              | —                            | 4  |
| 659, 660, 661, 665, 668, 667 ..                  | —                | 20                              | 12                           | 6  |
| 668, 669 .. .. .                                 | —                | 12                              | 6                            | 2  |
| 670 .. .. .                                      | —                | 16                              | 8                            | 4  |

DECREE OF AUGUST 20, 1910, IN REFERENCE TO TARE ALLOWANCES RESPECTING LIQUIDS LIABLE TO PAYMENT OF THE STATE *trosharina*.

When liquids liable to payment of the State *trosharina* according to Nos. 7, 10, 11, 12 and 19 of the Tariff annexed to the State *trosharina* Decree are imported in single casks, in ascertaining the net weight in kilogrammes, for the purpose of its conversion into litres, a tare of 20 % is allowed on the gross weight.

#### CERTIFICATES OF ORIGIN FOR IMPORTS.

The following memorandum relating to the regulations as to certificates of origin for goods imported into the kingdom of the Serbs, Croats and Slovenes is understood to be based on information furnished by the Customs department of the Serbian Ministry of Finance:—

1. Certificates of origin are required for all goods imported into the kingdom of the Serbs, Croats and Slovenes.
2. The application of the "maximum" or "treaty" tariffs on all goods imported is made conditional on the submission of certificates of origin.
3. Certificates of origin may be issued by the local Chambers of Commerce or by commercial associations acting as such Chambers, by Chambers of Industry, and by the police and communal authorities of the place from which the goods are sent.
4. The origin of the goods may also be certified on the original invoices.
5. Direct bills of lading (by rail or ship) may also serve as proofs of the origin of the goods.
6. Certificates of the origin of the goods written on the invoices or on the export declarations by the exporting custom houses are also considered valid.
7. Unless proper certificates of origin are produced when the goods are being passed through the custom house, the "maximum" (general) tariff rates will be applied.
8. Certificates of origin should indicate the quantity (gross weight), number of packages, marks, numbers, place of origin and the name of the sender.
9. It is not necessary that certificates of origin should be viséd by a Serbian consul.

#### TEMPORARY CUSTOMS PRIVILEGES FOR GOODS REQUIRED FOR RECONSTRUCTION.

A Circular Order issued by the director of the Customs department of the Ministry of Finance to all custom houses in the kingdom of the Serbs, Croats and Slovenes (and published in the "Official Gazette" for 5th October, 1910), provides for the total exemption from customs duty for the period of one year of certain goods required in the reconstruction of the country, and for the application of the "minimum" (conventional) customs rates of duty for a fixed period on certain other goods irrespective of their country of origin.

The provisions of the circular, which came into effect on 5th October, 1910, are as follows:—

The Ministry of Finance of the kingdom of the Serbs, Croats and Slovenes, Directorate-General of Customs, by order dated 26th September, 1910, has made the following arrangements with a view to facilitating the importation of certain goods required in the reconstruction of the country. These arrangements are applicable throughout the whole of the kingdom of the Serbs, Croats and Slovenes:—

(1) The following goods are exempted from the payment of import duty for the period of one year, irrespective of the country of origin:—

- Steam boilers with all accessories for fixed and portable steam engines.
- Machinery and parts of machinery.
- Fixed and portable engines.
- Agricultural and artisans' tools and implements.
- Raw materials and half-manufactured goods which are not obtainable in the country or are not obtainable in sufficient quantities.
- Auxiliary chemical materials and dyes required by the manufacturing industry.
- All lubricating oils.
- Anthracite and brown coal, and coal briquettes.
- Naphtha and other mineral oils—except kerosene—which are used as fuel for the production of energy.

(2) Import duties at the rate of the "minimum" (conventional) customs tariff are to be levied for the period of one year, and irrespective of the country of origin, on the following articles:—

- All building materials as far as they are not obtainable in the country.
- Electro-technical articles.
- Printers' type of all kinds.
- Envelopes.
- Paper for printing and writing.
- Printing ink.
- Pencils for writing and drawing, black or coloured.
- Drawing charcoal and Indian ink (solid or liquid), pen nibs, writing ink, rubber erasers.
- Wood for fuel.
- Wooden or tin boxes for packing purposes.
- Pharmaceutical and other jars and bottles used as receptacles for goods.
- Bottles for beer and mineral waters.
- Scales and balances.
- Instruments and accessories for laboratories.
- Cotton, cotton wool, cotton yarns and plain cotton textiles.
- Tulle, bobbinet, point net, and other like tissues (cotton).
- Hosiery (cotton).
- Cord, twine and string made of cotton yarn.
- Flax and hemp, jute, manila hemp, New Zealand hemp, coconut fibre, and yarns and textiles made of flax, hemp, jute, manila hemp, New Zealand hemp.
- Shoddy, yarns and textiles of coarse or combed wool or of animal hair, warranted above No. 16, yarns of carded wool.
- Underwear, collars and cuffs.
- Men's felt hats.
- Leather footwear of all descriptions.

(3) As soon as the manufacture of any of the articles enumerated in paragraphs (1) and (2), at present not produced or manufactured in the country, is commenced, the customs authorities will take into account the country of origin of such articles when imported.

Bulky objects enumerated in paragraphs (1) and (2) above are exempted from the payment of portage charges for the period of one year. Portage charges are similarly not leviable in those cases in which the importer himself employs and pays porters for weighing and custom-house handling.

(4) For the period of six months import duties at the rates of the "minimum" (conventional) tariff, and without regard to the country of origin of the goods, are to be levied on the following, viz.: chemicals, medicines and all products used for healing disease.

When importing products for healing disease, which may also serve for other purposes besides industrial, apothecaries and druggists, who are the only authorized importers of such products, shall submit to the Minister of Health a certificate stating that the products in question are to serve solely for healing disease.

## SPAIN.

## ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF

|                               | Nos.          |                                  | Nos.               |                                 | Nos.               |                                     | Nos.               |
|-------------------------------|---------------|----------------------------------|--------------------|---------------------------------|--------------------|-------------------------------------|--------------------|
| Accumulators ..               | 342           | Cards, playing (prohibited). See | xii                | Fertilisers, mineral ..         | 206                | Leather and wares of ..             | 492-510            |
| Acid, acetic ..               | 212           | Disp. ..                         | xii                | Fibres, vegetable, and manu-    | 314-342            | belting ..                          | 501                |
| " chlorhydric ..              | 212           | Carpeters' wares ..              | 452                | factures of ..                  | 314-342            | patent ..                           | 496                |
| " citric ..                   | 211           | Carpets ..                       | 305, 361, 362      | Figs. ..                        | 631, 632           | Lime ..                             | 8                  |
| " nitric ..                   | 213           | Carriages ..                     | 582-587            | Filters ..                      | 45                 | Liquors ..                          | 705                |
| " phenic ..                   | 214           | " railway ..                     | 591-595            | Finearins and detachel parts    |                    | Liquems ..                          | 616                |
| " phosphoric ..               | 225           | " tramway ..                     | 594                | thereof ..                      | 142, 144           | Looks ..                            | 111, 112           |
| " pyroligneous ..             | 210           | Cartidges for firearms ..        | 688, 689           | Firewood ..                     | 633                | Locomotives ..                      | 562, 563           |
| " sulphuric ..                | 212           | Carts ..                         | 388, 590           | Fish ..                         | 612, 614, 615      | Lubricating (mineral) oils ..       | 25                 |
| " tartaric ..                 | 211           | Cases ..                         | 691-692            | Flax, powder ..                 | 613                | Machinery, agricultural ..          | 553                |
| Aeroplanes ..                 | 596           | Cast-iron ..                     | 676, 677           | Fittings, iron for doors &c. .. | 113                | Machines, and parts thereof         | 552-574            |
| Agricultural machinery ..     | 553           | Cement ..                        | 8                  | Flax, and manufactures of       | 314-346            | Magnesia, sulphate of ..            | 218                |
| Alabaster ..                  | 1-3           | Ceramics ..                      | 618-624            | Flour ..                        | 621, 626           | Maize ..                            | 624                |
| Albumen ..                    | 217           | Chains for vessels ..            | 82, 83             | Flowers, artificial ..          | 683                | Maniles, inandescent ..             | 510                |
| Alimentary preserves ..       | 637-659       | Chandeliers ..                   | 708                | Gold ..                         | 635                | Manures, artificial ..              | 515                |
| Alkalies, caustic ..          | 240           | Charcoal ..                      | 463                | Forage ..                       | 655                | Maps ..                             | 129                |
| Almonds ..                    | 630           | " animal ..                      | 517                | Frames, umbrella ..             | 133, 134           | Marble ..                           | 1-3                |
| Alum ..                       | 218           | Chem ..                          | 665                | Fruit ..                        | 681, 682           | Margarine ..                        | 611                |
| Alumina ..                    | 218           | Chemical and pharmaceutical      |                    | Fuel, patent ..                 | 18                 | Matches (prohibited) ..             | Disp. xii          |
| Aluminium ..                  | 166-169       | products ..                      | 206-216            | Fur, articles of ..             | 504                | Meat, fresh ..                      | 607                |
| Amber ..                      | 673, 675      | Chicory ..                       | 640                | Furniture ..                    | 457-462            | Medicaments ..                      | 608, 610           |
| Animals, and products of      | 476-491       | Cinifayns, earthenware ..        | 51                 | " (iron) ..                     | 118, 119           | Meerschaum ..                       | 676-678            |
| Antipyrine ..                 | 219           | Cinifayns ..                     | 48, 49             | Fuses, miners ..                | 292                | Metals and their alloys ..          | 166-184            |
| Apparatus and instruments for |               | Chlorates ..                     | 225                | Gallons ..                      | 344, 383           | Metals, gas or water, of copper     | 558                |
| " science and art ..          | 630           | Chlorides ..                     | 227, 228           | Game ..                         | 606                | " of other metals ..                | 73                 |
| Apparatus and machines ..     | 551-574       | Chloroform ..                    | 226                | Games and toys ..               | 707                | Mica ..                             | 510                |
| Arc lamps, voltaic ..         | 546           | Chlorine ..                      | 660                | Garancine ..                    | 197                | Milk ..                             | 656                |
| Arms ..                       | 142-144       | Chromometers ..                  | 535                | Garden produce ..               | 629                | Minerals ..                         | 622                |
| Asbestos ..                   | 14-16         | Cider ..                         | 647                | Gas meters ..                   | 556, 573           | Mineral waters ..                   | 218                |
| Asphalt ..                    | 8             | Cigarette paper ..               | 643                | Gasoline ..                     | 27                 | Mirrors ..                          | 38                 |
| Astrakhan ..                  | 378           | Cinnamon ..                      | 641                | Gelatin ..                      | 233                | Mosses ..                           | 666, 667           |
| Automobiles ..                | 556-559       | Claspe ..                        | 139, 140, 160, 161 | Glass and crystal, and manu-    |                    | Moatings ..                         | 82                 |
| Axles ..                      | 76-78         | Claspe ..                        | 533, 534           | factures of ..                  | 29-40              | Mother-of-pearl ..                  | 673, 674           |
| Bacon ..                      | 610           | Cloves ..                        | 642                | Gloves (leather) ..             | 565                | Motor cycles ..                     | 575                |
| Bags, leather ..              | 507           | Coal ..                          | 17                 | " wooden ..                     | 349                | Monkings ..                         | 455, 456           |
| Balances ..                   | 551           | Cobalt ..                        | 172                | Glouse ..                       | 224                | Mustard ..                          | 676                |
| Balconies, iron ..            | 593           | Coal ..                          | 196                | Glycerine ..                    | 234                | Nails 108, 169, 110, 137, 153, 180  |                    |
| Balloons ..                   | 593           | Cucon ..                         | 635-637            | Gold and silver wares ..        | 52, 53             | Naphthaline ..                      | 214                |
| Balls, lead ..                | 176           | Coffee ..                        | 638-640            | Gramophones ..                  | 537                | Needles ..                          | 127                |
| Balustrades, iron ..          | 117           | Cognac ..                        | 645                | Gratings ..                     | 117                | Nets, fishing ..                    | 313, 346           |
| Bark for tanning ..           | 187           | Coke ..                          | 18                 | Greases ..                      | 514                | Nicks ..                            | 172-174            |
| Barley ..                     | 625           | Colonial produce ..              | 8                  | Gum and other manures ..        | 515                | Nuts, iron ..                       | 103                |
| Barrels for firearms ..       | 622           | Colophony ..                     | 189                | Gunpowder ..                    | 262                | Oelres ..                           | 194, 195           |
| Baskets ..                    | 469           | Colours ..                       | 201, 204, 205      | Gutta percha ..                 | 696-704            | Oils 22-26, 185, 186, 193, 209, 641 |                    |
| Baths, earthenware ..         | 45            | Columns, iron ..                 | 21                 | Gypsum, articles of ..          | 10                 | Oil-cloth ..                        | 705, 706           |
| Batteries, electric ..        | 542           | Combs ..                         | 674-677            | Hair ..                         | 347, 348, 550      | Oleophthal ..                       | 25                 |
| Bends, glass ..               | 39            | Combustibles, vegetable ..       | 463                | " human ..                      | 349                | Ores ..                             | 51                 |
| Beads, pearls ..              | 341           | Confectionery ..                 | 661                | Hairs ..                        | 138, 141, 168, 159 | Organ ..                            | 613                |
| Bedsteads ..                  | 118-120       | Coopers' wares ..                | 491                | Hammocks, cotton ..             | 613                | Ornaments ..                        | 674, 675           |
| Beer ..                       | 647           | Copper, and alloys, and manu-    |                    | Hans ..                         | 609                | Osiers and wares of                 | 467-471            |
| Belting, transmission ..      | 501, 374, 697 | factures of ..                   | 145-165            | Hardware ..                     | 104-124            | Oxen ..                             | 187                |
| Benzine ..                    | 26            | Coral, and manufactures of       | 673, 674           | Harnioniums ..                  | 619                | Oxides of lead ..                   | 239                |
| Birds ..                      | 490, 606      | Cordage ..                       | 274                | Harness and harness-makers'     |                    | Oysters ..                          | 616, 617           |
| Biscuits ..                   | 661, 662      | Cork ..                          | 461, 465           | wares ..                        | 508                | Packing, machine ..                 | 635                |
| Bitanium ..                   | 19            | Corn covers ..                   | 310                | Hats and caps ..                | 714-718            | Paintings (oil) ..                  | 713                |
| Blankets ..                   | 302, 306      | Cotton, and manufactures of      | 363-313            | Hat cases, leather ..           | 513                | Paper, and manufactures of          | 406-433            |
| Boilers ..                    | 99            | Cranes ..                        | 560                | Hedlides ..                     | 674                | Paraffin ..                         | 256, 257           |
| Boils ..                      | 111           | Cresote ..                       | 19                 | Hemp &c. and manufactures of    |                    | Paste, composition ..               | 676, 677           |
| Bone ..                       | 676-678       | Cutlery ..                       | 135, 162, 163      | Hides and skins ..              | 314-346            | Pastebard ..                        | 678                |
| " black ..                    | 517           | Cycles ..                        | 675                | Honey ..                        | 392-503            | Pastes for soaps &c. ..             | 664                |
| Bonnets ..                    | 718           | Denimjohns ..                    | 29, 30, 43         | Hook ..                         | 666                | Paving glass ..                     | 666                |
| Books ..                      | 421, 427, 428 | Dextine ..                       | 250                | Hoops ..                        | 120                | Peas ..                             | 621                |
| Books and shoes ..            | 763           | Drawings ..                      | 694                | Hoops ..                        | 447                | Peas ..                             | 621                |
| Bottles ..                    | 29, 30        | Dredges ..                       | 694                | Horn, and manufactures of       | 676-678            | Peaukives ..                        | 621                |
| Boxes ..                      | 436, 437      | Drugs ..                         | 185-193            | Horses ..                       | 479                | Pens ..                             | 125                |
| Bran ..                       | 654           | Dyewoods ..                      | 187                | Horse-shoes ..                  | 697                | Pepper ..                           | 644                |
| Brass ..                      | 146-165       | Dynamic-electric machines ..     | 538                | Hose, canvas ..                 | 345                | Perambulators ..                    | 644                |
| Bread ..                      | 664           | Earth for painting ..            | 210                | Hydraulic motors ..             | 665                | Percussion caps ..                  | 630                |
| Bronze ..                     | 11            | Earthenware ..                   | 194                | India-rubber, and manufactures  |                    | Perfumery ..                        | 260, 261           |
| Bronze ..                     | 146-165       | Ebonite ..                       | 676                | of ..                           | 696-704            | Petroleum ..                        | 22-24              |
| Brooms ..                     | 687           | Eggs ..                          | 663                | Indigo ..                       | 196                | Photographs ..                      | 533                |
| Brushes ..                    | 684-686       | Electric lamps ..                | 545                | Ink ..                          | 202, 203           | Photographs ..                      | 533                |
| Buckets, canvas ..            | 345           | " materials ..                   | 538-550            | Insecticide compounds ..        | 230                | Photographs ..                      | 533                |
| Buckles ..                    | 160, 161      | " meters ..                      | 545                | Instruments and apparatus       | 619-530            | Plaster ..                          | 619-621            |
| Bulbs for electric lighting   | 543, 650      | Emery ..                         | 12                 | " surgical ..                   | 519-524            | Pills &c. ..                        | 24                 |
| Butter ..                     | 82            | " cloth ..                       | 13                 | Intestines ..                   | 516                | Pipes, glazed ..                    | 5                  |
| Buttons ..                    | 681-683       | Engines, steam ..                | 504, 557           | Iron and steel, and manufac-    |                    | " iron or steel ..                  | 8                  |
| Cables ..                     | 82, 544       | Envelopes, letter ..             | 423                | tures of ..                     | 54-141             | Pitch (mineral) and tar ..          | 8                  |
| Canalebra ..                  | 708           | Epsom salts ..                   | 218                | Ivory ..                        | 673, 674           | " (vegetable) ..                    | 47                 |
| Cane, and manufactures of     | 467-475       | Espresso ..                      | 466, 468, 469      | Jamper, and manufactures of     | 1-9, 13            | Platinum, and manufactures of       | 42                 |
| Cape ..                       | 714-718       | Explosive compounds ..           | 262                | Jets ..                         | 673, 674           | Plushes ..                          | 304, 324, 391, 401 |
| " percussion ..               | 890           | Extract, of icorice ..           | 192                | Jewellery of gold and silver    | 50-53              | Porcelain ..                        | 61                 |
| Capsules ..                   | 213           | Fans ..                          | 668-672            | Jute, and manufactures of       | 314-346            | Pork ..                             | 61                 |
| Caramel ..                    | 644           | Fats, animal ..                  | 25, 514            | Kitchen utensils ..             | 43, 115, 128-130   | Portable engines ..                 | 51                 |
| Carbide of calcium ..         | 221           | Fats, mineral ..                 | 511-513            | Knives ..                       | 135                | Port ..                             | 60                 |
| Carbons ..                    | 517           | Feather fasters ..               | 513                | Labels ..                       | 308, 309           | Preserves, alimentary ..            | 677, 678           |
| Carbonate, alkaline ..        | 223           | Feathers ..                      | 243, 664           | Lamps ..                        | 546, 519, 550, 708 | Printed matter ..                   | 42                 |
| Carbide of magnesium ..       | 574           | Felts ..                         | 363, 364           | Lard ..                         | 692                | Pulp, for paper ..                  | 406                |
| Card fillets ..               | 439-436       | Felt bodies for hats ..          | 714                | Lead ..                         | 176-178            | Pumps ..                            | 553, 665           |



|                                       | Nos.            |                               | Nos.               |
|---------------------------------------|-----------------|-------------------------------|--------------------|
| Rails .. ..                           | 57, 58          | Silver, and manufactures of   | 50-53              |
| Railway carriages, vans and trucks .. | 591-599, 595    | Smallwares of iron or steel   | 126-141            |
| Trucks .. ..                          | 84-86, 439, 439 | Soap .. ..                    | 238                |
| Ranges, kitchen .. ..                 | 115             | Spices .. ..                  | 642                |
| Razors .. ..                          | 135             | Spirits .. ..                 | 645-616            |
| Resinous products .. ..               | 184             | Springs for carriages ..      | 81                 |
| Ribbons .. ..                         | 211, 344, 405   | For clocks & watches          | 125, 127           |
| Rivets .. ..                          | 618, 619        | Starch .. ..                  | 248                |
| Ropes, wire .. ..                     | 104, 153        | Stationery .. ..              | 123                |
| Rugs, travelling .. ..                | 367             | Statuettes .. ..              | 40, 49             |
| Rushes .. ..                          | 467-469         | Staves .. ..                  | 438                |
| Saccharin .. ..                       | 5-8             | Stearine .. ..                | 256, 256           |
| Saddlery .. ..                        | 116             | Steel, and manufactures of    | 54-141             |
| Safes, iron or steel .. ..            | 116             | Sticks, umbrellas and walking | 679-680            |
| Salt ammoniac .. ..                   | 223             | Stones .. ..                  | 239                |
| Salt .. ..                            | 223, 237, 238   | Stoves .. ..                  | 89, 50             |
| Salvage from shipwreck ..             | 605             | Straw, and manufactures of    | 407-475            |
| Sausages .. ..                        | 551             | Studs .. ..                   | 681-683            |
| Scales .. ..                          | 136             | Substances employed in plar-  | 654                |
| Scissors for dress makers             | 105-107         | Sugar .. ..                   | 153-152            |
| Sealing-wax .. ..                     | 235             | .. ..                         | 633                |
| Seed oils .. ..                       | 186             | .. ..                         | 204, 218, 250, 241 |
| Seeds .. ..                           | 188, 653        | .. ..                         | 220, 222           |
| Sewing-machines .. ..                 | 467             | .. ..                         | 710-712            |
| Shell-fish .. ..                      | 616             | .. ..                         | 661                |
| Ships .. ..                           | 597-605         | .. ..                         | 54                 |
| Shot .. ..                            | 176             | .. ..                         | 601                |
| Silken bands and pieces for the       | 142             | .. ..                         | 341                |
| .. ..                                 | 142             | .. ..                         | 47, 48             |
| Signal discs .. ..                    | 386             | .. ..                         | 109                |
| Silk, in cocoons .. ..                | 386             | .. ..                         | 514                |
| Silk, and manufactures of             | 385-405         | .. ..                         | 34                 |
|                                       |                 | .. ..                         | 15, 189            |

MONEY, WEIGHTS AND MEASURES.—The monetary unit in Spain is the *peseta* (of 100 centimos), of the value of one franc.

As to weights and measures, the metrical system has been adopted.

#### PROVISIONS RELATING TO THE TARIFF.

##### DISPOSITION FIRST.

###### ARTICLES FREE OF DUTY.

1. Trees, vine shoots and plants, and moss in a natural or fresh state (see Disposition 12th).
2. Gold and silver ores.
3. Samples of any kind of merchandise, having no market value, imported in a form not admitting of their being used otherwise than for the purpose of canvassing for orders.
4. Trunks usually containing samples are free of duty.
5. This exemption shall only apply to samples of tissues, fells and painted paper, if presented under the following conditions:
  - a. These samples cannot be more than 40 centimetres in length, taken in a strip of tissue, although of the whole width of the piece: this width shall, as to tissues, be determined by the list, and as to fells and painted paper, by the narrow border which is not passed through the press.
  - b. Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimetres in measurement, in any direction.
  - c. In order to avoid abuse, larger samples shall only be admitted free of duty, provided the importers have rendered them unserviceable by any means, every 20 centimetres breadthwise; if not, the importers must, after completing the clearance document, but prior to the same being passed by the second Head of the Customs, request to have the samples rendered unserviceable at the time of examination.
6. Samples of oilcloth shall be considered of no value if not exceeding on both sides 30 centimetres.
7. Samples of cables and window listings or mouldings shall be considered of no value if not exceeding 8 centimetres in length.
8. Samples of various wares in glass flasks containing up to 3 decilitres.
9. Unserviceable jewellery or plate of gold, silver, and platinum.
10. Ingots, bars, coins, pieces, dust and scrap of gold, silver and platinum.
11. No pure or alloyed silver in ingots can be imported except through the Custom-houses established in the chief towns of a province, and through those of Irun, Port-Bou, Valencia, Alcantara, Ourgatena, Vigo, Gijon, in which the standard shall be analysed and certified.
12. Gold, silver, and platinum in articles manufactured and marked in Spain.
13. Swarms of bees.

##### DISPOSITION SECOND.

###### ARTICLES FREE OF DUTY SUBJECT TO CERTAIN CONDITIONS.

1. Wearing apparel, toilet objects and articles for personal use, bed and bath linen, mattresses, sewing machines, books, portable tools and instruments, typewriters, theatrical costumes, jewels and table services bearing evident signs of having been used, imported by travellers in their luggage in quantities proportioned to their class, profession, and position.
2. When travellers do not bring their luggage with them, clearance of the same may be made by the carrier or persons authorized for the purpose, provided they can prove, to the satisfaction of the collector, that the effects are destined for personal use.
3. Coral and sponges gathered by Spaniards in free seas and imported direct on national vessels.
4. Fish caught by Spaniards in national vessels on the high seas and the redskins of the said fish obtained on board and directly brought into Spain on national vessels fresh, or refrigerated or with ice and salt necessary for its provisional preservation on board.
5. Scientific materials intended for a theoretical purpose solely supported by the State (1).
6. Scientific materials not being comprised in the Law of Feb. 14th, 1907, for the protection of national industry, and which are imported

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs department sanctioning the exemption.

|                          | Nos.    |                            | Nos.         |
|--------------------------|---------|----------------------------|--------------|
| Tarred paper .. ..       | 431     | Vaseline .. ..             | 26           |
| Tartago (jerked beef) .. | 608     | Vases, flower and other .. | 40, 49       |
| Tax .. ..                | 643     | Vegetables .. ..           | 629          |
| Thiebor .. ..            | 206     | Veletrones .. ..           | 303          |
| Thomas slag .. ..        | 272     | Vessels .. ..              | 597-605      |
| Thread, cotton .. ..     | 323-336 | Wagon, railway .. ..       | 536          |
| .. ..                    | 323-336 | Wall-paper .. ..           | 424-426      |
| .. ..                    | 323-336 | Washers .. ..              | 107          |
| .. ..                    | 323-336 | Watches .. ..              | 531, 532     |
| .. ..                    | 323-336 | Wax, and manufactures of   | 235, 251-264 |
| .. ..                    | 323-336 | .. ..                      | 532          |
| .. ..                    | 323-336 | .. ..                      | 670-678      |
| .. ..                    | 323-336 | .. ..                      | 620          |
| .. ..                    | 323-336 | .. ..                      | 590          |
| .. ..                    | 323-336 | .. ..                      | 79, 80       |
| .. ..                    | 323-336 | .. ..                      | 312          |
| .. ..                    | 323-336 | .. ..                      | 36           |
| .. ..                    | 323-336 | .. ..                      | 648-652      |
| .. ..                    | 323-336 | .. ..                      | 244          |
| .. ..                    | 323-336 | .. ..                      | 148, 149     |
| .. ..                    | 323-336 | .. ..                      | 95-103       |
| .. ..                    | 323-336 | .. ..                      | 100          |
| .. ..                    | 323-336 | .. ..                      | 102, 156     |
| .. ..                    | 323-336 | .. ..                      | 433-462      |
| .. ..                    | 323-336 | .. ..                      | 694          |
| .. ..                    | 323-336 | .. ..                      | 709          |
| .. ..                    | 323-336 | .. ..                      | 255-271      |
| .. ..                    | 323-336 | .. ..                      | 317-322      |
| .. ..                    | 323-336 | .. ..                      | 338-338      |
| .. ..                    | 323-336 | .. ..                      | 358-360      |
| .. ..                    | 323-336 | .. ..                      | 648          |
| .. ..                    | 323-336 | .. ..                      | 179          |
| .. ..                    | 323-336 | .. ..                      | 180-182      |

exclusively for cabinets, laboratories and workshops of educational establishments with the previous authorisation of the Minister concerned: Provided always that such scientific or workshop materials shall not be removed from the establishments to which they were destined. If, for any reason whatsoever, the same were disposed of, or parted with so as to be used otherwise than for educational purposes the duties will be payable forthwith (1).

6. Articles of all kinds required for the creation of permanent commercial Museums, organized by Chambers of Commerce or other similar legally constituted corporations.

7. Works of fine art executed by Spaniards abroad, and those acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools (2).

8. Archaeological and numismatic objects, collections of mineralogy, botany and zoology, and small models for public museums, public schools, academies, scientific and artistic corporations.

9. Carrier pigeons, as well as the baskets containing them, sent to competitors held in the Peninsula. (See § 5 of Disposition 12th.)

10. Reliquaries, reliquaries and other pious objects from the Holy Places imported by the "Obra Pia de Jerusalem."

11. Tobacco and machines imported by the Lessee Tobacco Company, on compliance with the terms and conditions of their contract with the State.

12. Books edited and printed in the language of the country from which they come direct, or with a direct bill of lading, constituting the originals of either of that country which is entitled to copyright over said books, if that country grants the same exemption to Spanish books, and is a party to the copyright Treaties.

13. Furniture, luggage, carriages and effects of members of the Spanish Diplomatic Corps coming home from abroad.

14. Effects of the Spanish Diplomatic Corps, in accordance with the usual practice as to shields, flags and office requisites for foreign Consulates.

15. Used furniture of Spaniards, residing in the Canary Islands, in the African possessions, and in foreign countries, and of foreigners coming to settle in the Peninsula and the Balearic Islands.

16. Casks, bags and large metal barrels re-imported with dutiable goods, exclusive of the weight of the containers, provided it be duly shown, pursuant to the Customs law, that such containers have been charged with the corresponding duties on their original importation and on condition that they be re-imported by the original importer and through the same Custom-house as they were exported from.

##### DISPOSITION THIRD.

###### TEMPORARY ADMISSIONS, SUBJECT TO THE FORMALITIES DETERMINED BY THE CUSTOMS ORDINANCES.

1. Casks or cases of rough wood, whether put together or not, tin boxes, whether put together or not, crates, empty bars, iron or steel containers, including those for exporting oxygen, and all other coarse empty containers, to be used for exporting national goods, save that bottles and other receptacles of glass comprised in No. 20 of the tariff are not considered as coarse receptacles. In order that casks may receive the benefit of this treatment, they must at the time of entry be furnished with marks which can be checked on re-exportation, and as to coarse wooden cases, unfired, they must be imported in shoofs of same sizes, bound up and containing for each one an even number of shoofs.
2. Tank-wagons, with their spare wheels, intended for the exportation of Spanish wines.
3. Pumps and other apparatus intended for the salvage of vessels.
4. Materials for the repair of foreign vessels which have entered Spanish ports through stress of weather.

(1) The Customs are not allowed to clear or admit free of duty the scientific materials referred to in this Disposition, unless they have received instructions to that effect from the General Customs department sanctioning the exemption.

(2) Reproductions shall be classified as works of art when only one copy of each original is imported and intended for any of the above-mentioned official corporations, and on the condition that these reproductions are cast in gypsum, or bronze; copies imported by merchants or private persons shall not enjoy this exemption, free entry being only granted on proof that the copies are intended for public establishments.

3. Dutiable samples imported by manufacturers, traders and commercial travellers, whether Spanish or subjects of Treaty countries, provided that, in the latter case the importer belongs to the nation in which the goods have been produced, that he exhibits his identification card, and that the other formalities laid down in the Customs Ordinances be duly complied with.

6. Foreign articles coming to Spanish exhibits.

7. Submarine telegraph cables.

8. Game holders or accumulators for light bulbs.

9. Carriages, horses, mules and asses, trained animals, portable theatres, panoramas, wax figures, boats for regattas and other similar objects for public entertainment.

10. Harness, carts and horses, mules and asses, imported by land for agricultural purposes.

11. Cattle imported for pasturage.

12. Hoses, mules and asses, carriages, motor cars, balloons, aeroplanes, and bicycles belonging to, or hired by private persons temporarily coming to Spain.

13. Guns of sportsmen coming to shoot in Spain.

14. Brown American resin, imported through the Barcelona Custom-house, subject to compliance with the formalities laid down by Royal Ordinance, dated July 25, 1893.

15. Rollers used for the printing of stiffs, imported through the same Custom-houses, in order to be engraved, as provided in Royal Ordinance, dated April 13, 1895.

16. Linen yarn imported through the Barcelona Custom-house on compliance with the regulations contained in Royal Ordinances of June 11, and August 2, 1902.

17. Coconut pulp or copra, imported through the Barcelona Custom-house in accordance with the regulations provided by Royal Ordinances of June 21, 1902, and June 1, 1907.

18. Phosphate of calcium imported through the Huelva Custom house according to Royal Ordinance of June 23, 1907.

19. Tin plate for manufacturing boxes for preserves destined for export, provided that the prescriptions contained in the Royal Ordinances of March 18, and May 3, 1908, be complied with.

#### DISPOSITION FOURTH.

##### CLASSIFICATION OF GOODS NOT SPECIALLY MENTIONED IN THE TARIFF.

1. Sheet glass, enumerated in Nos. 33-36 of the tariff, if coloured, pays a surtax of 25 % on the duties leviable thereon.

2. Wire gauze articles shall pay the duties leviable under the numbers referring to wire gauze according to kind, plus a surtax of 30 %.

3. Yarns made of two or more textile materials shall pay the duty assessed on the material paying the highest duty.

4. Unbleached cotton yarn for weaving, twisted, of two strands, shall pay the duty leviable on the thinnest strand, plus a surtax of 20 %.

5. Unbleached cotton thread for weaving, twisted, of three or more strands, shall pay the duty leviable on the thinnest strand, plus a surtax of 25 % thereon.

6. Cotton yarns for weaving, bleached, glazed or dyed, shall pay the duty leviable on unbleached yarns, according to the number of strands, plus a surtax of 30 % on the duty of the yarn of single strand. Inasmuch as long as the commercial treaty with Switzerland remains in force, unbleached cotton yarn for weaving, twisted, of two strands, is imported from Treaty countries, it shall pay, in addition to the duty leviable on the thinnest strand, a surtax of 20 %; cotton yarns for weaving, bleached (glazed, mercerised), or dyed, of the same origin, shall pay the duty applicable to the single unbleached yarns, according to number, plus a surtax of 10 %.

7. Cotton yarns of wool or hair shall pay the duty mentioned in the corresponding number, plus a surtax of 20 % thereon.

Yarns of wool or hair twisted of 2 or more strands shall pay the duties applicable to the thinnest strand with a surtax of 10 %.

8. The warp of a tissue is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they may have been added in order to form patterns or to give the warp more body, even though such threads may be cut or show a want of continuity.

The weft shall be considered the totality of the threads which lie breadthwise, and combine the same conditions of helping to form patterns or to add to the body of the stuff.

9. Tissues with warp of cotton and weft mixed with cotton and any vegetable fibre, or vice versa shall be dutiable as cotton tissues.

10. Tissues with warp of hemp, linen or ramie, and weft mixed with these fibres or with other vegetable fibres, shall be dutiable as tissues of hemp, linen or ramie.

11. Tissues composed of vegetable fibres and those of wool or hair, the weft or warp of which is mixed with silk or floss silk threads, shall not be considered as tissues mixed with silk, when the weight of this material does not exceed 5 % of the total weight of the tissue; if such weight is in excess of 5 %, said tissues shall pay the duties applicable to mixed silk tissues.

12. Tissues, the warp and weft of which are composed of vegetable fibres and silk or of threads of wool, hair and silk, shall be taxed as tissues of vegetable fibres or of wool, or of hair, when the weight of the silk on both sides of the stuff does not exceed 5 % of the total weight of the tissue. If the silk threads surpass 5 % but do not exceed 10 %, the tissues shall be taxed as silk tissues mixed, according to Nos. 402-404 of the Tariff; if they exceed 10 % they shall be classified in Nos. 334 to 339 according to the kind and nature of the tissue.

13. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibres mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied, according to their kind and nature, whatever be the proportion of silk in the weft. The same rule shall be applied when the weft is entirely composed of silk and the warp of mixed materials.

14. The same rules shall be observed for the classification of woollen and cotton tissues, when the woollen threads only form part of the weft or warp or both of these, or when they form the entire weft, or entire warp, and likewise occur in the other part of the tissue, whatever be the proportion of wool entering into the mixture.

15. Tissues composed of threads of three different materials shall pay as follows:

Warp or weft. Weft or warp. Will be regarded as:

Cotton threads .... Threads of flax or hemp and other vegetable fibres

Threads of vegetable fibres .... Threads of vegetable fibres and wool or hair

| Warp or weft.                                | Warp or warp.  | Will be regarded as:                         |
|--|--|--|
| Threads of vegetable fibres                  | Threads of vegetable fibre and silk                    | Tissues of vegetable fibres mixed with silk. |
| Do. ....                                     | Threads of wool and silk                               | Do.  |
| Threads of wool or hair                      | Threads of two or more vegetable fibres                | Tissues of vegetable fibres mixed with wool  |
| Do. ....                                     | Threads of vegetable fibres, wool or hair              | Tissues of wool                              |
| Do. ....                                     | Threads of vegetable fibres and silk                   | Tissues of wool mixed with silk              |
| Threads of silk ....                         | Threads of different vegetable fibres                  | Tissues of vegetable fibres mixed with silk  |
| Do. ....                                     | Threads of different vegetable fibres and wool or hair | Tissues of silk mixed with wool              |
| Threads of cotton and flax or hemp           | Thread of flax or hemp and other vegetable materials   | Tissues of hemp or flax                      |
| Threads of vegetable fibres and wool or hair | Threads of vegetable fibres and silk                   | Tissues of wool mixed with silk              |
| Do. ....                                     | Threads of vegetable fibres, wool and silk             | Do.  |
| Threads of vegetable fibres, wool and silk   | Do.  | Tissues of silk                              |
| Threads of cotton and floss-silk             | Threads of wool and floss-silk                         | Tissues of floss-silk                        |
| Threads of wool ....                         | Threads of wool, cotton and silk                       | Tissues of silk mixed with wool              |

When in the mixed part (warp or weft) of tissues composed of three or more different materials the threads of the material dutiable at the highest rate do not exceed 10 % of the total weight of the tissue, such thread shall not be considered in the assessment, and the duty on tissues mixed with other materials shall be applied.

16. Knitted tissues of vegetable fibres, containing up to 10 % of silk or wool shall pay as tissues without mixture, those containing more than 10 % of silk or wool shall be treated as knitted tissues of wool or silk. Knitted tissues of wool containing more than 10 % of silk shall be dutiable as knitted tissues of silk.

17. Tulle and lace edgings ("puntillos") shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

18. Shawls with fringes shall pay, including the weight of fringes, according to the number under which the tissue is classed.

19. Embroideries, hand or machine (not made on the loom), shall pay the duty applicable to the tissue, and, in addition, a surtax equal to the duty if the embroidery be in lock stitch, and a surtax equal to 60 % of the duty if the embroidery be of other kinds.

In virtue of the treaty with Switzerland, trimmings and ornaments, such as embroideries, tapes, lace, straps, cords, fringes, hooks, buttons, &c., whatever be the material of which they are composed, are left out of account in assessing duty on the knitted tissues comprised in Nos. 308, 310, 379 and 401 of the Tariff.

In virtue of the same treaty, embroidered tissues not specially mentioned pay the duty applicable to the tissue according to kind, with a surtax of 30 % in respect of the embroidery, whatever be the quality and colour of the embroidering threads. Embroidered linen handkerchiefs, even with applications of tulle or any other tissues, are subject to a surtax of only 15 %.

While the same treaty remains in force embroidered cotton tissues, with or without applications of tulle or any other tissue, are subject to duty at the rate of 4.50 pesetas per kilo, this duty being applicable also to feather-stitch embroidered broche ("plumetis") cotton tissues.

20. Stuffs mixed or embroidered with metals, shall pay duty on the stuff, with an additional 50 %.

21. Body linen, whether completely finished or simply basted or hemmed, shall pay on the total weight of the duties fixed for the component material, with an additional duty equal to the rate mentioned in the 1st Tariff, and, in case of application of the 2nd Tariff, 50 % of the duties stipulated therein.

Clothing, whether ready-made or simply basted, shall pay the duties respectively leviable thereon, with the surtaxes of 100 % and 75 % on the rate of the native tissue, save that if wholly or partly lined with fur, it shall pay the duties of Nos. 504 without surtax.

When the clothing and articles of linen are made up and embroidered as well, these surtaxes shall be charged on the duty affecting the embroidered tissue.

Articles of clothing made of knitted tissues are exempt from the above mentioned additional duty and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been subjected to the duties of tailors or seamstresses in which case, they will be subject to the surtax for making up, fixed for clothing in the preceding paragraphs.

According to the treaty with Switzerland, embroideries of all kinds, including "chemical" or "aérienne" embroideries shall not, as account of the sewing, be subjected to any surtax if they are not worked into the form of articles of clothing or other objects ready for immediate use.

Par. 2 of Sec. 19 is applicable also in this case.

22. The assessment of duty on articles composed of two or more materials shall be subject to the following rules:

a. In cases not provided for in the Tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the exterior material, and the number of that material.

b. Articles, which, by reason of their nature and application, are composed of two different materials, as, for instance, tools, shall be taxed according to the weight of the predominant material.

c. When the mixture of different materials has been made in order to evade the payment of the duties fixed by any particular No. of the tariff on any article, as, for instance, a mixture of flour and bran, or of any other article, the duties of the product, the duty of the material paying the highest duty shall be levied.

23. Whenever the Administration is enabled to prove that with a view of evading payment of the duties provided in any number of the Tariff, certain parts of any article or object have been presented separately as the same or different Custom-houses of one or several persons, the duties payable on the complete article or object shall be levied, without prejudice to the surtax chargeable under § 6 of Art. 306 of Ordinances.

24. Electric current shall pay a duty of 1 centimo per kilowatt hour, measured by means of meters placed on the frontier.



## DISPOSITION FIFTH.

## PACKINGS AND RECEPTABLES.

1. By packing or receptacle, is meant that which contains merchandise. Packings and receptacles may be interior or exterior; the exterior packing is visible, when the parcel is unopened and the interior packing encloses the goods and is placed inside the former.

2. Packing cloth, matting and paper wrapped round cases, bales or other packages, as also double sacks, shall be considered as forming part of the exterior packing.

3. Boxes or cases of cardboard, metal or wood, and wrappers of paper, straw or wood shavings, in close contact with the goods, shall be regarded as interior packing.

4. Goods shall pay duty on gross weight, net weight, or subject to the allowance of the official tare assigned to them in the Tariff.

Goods followed by the letters G. W. are those paying duty on gross weight, namely together with all their containers, save in the cases provided in rule 11 of this Disposition.

Goods followed by the letters N. W. pay on net weight. For the purposes of the Tariff, net weight shall mean:

I. The weight of the goods, including the wrappers of paper, straw or wood shavings, with which they are presented for clearance.

II. The weight of the goods together with the boxes or cases forming their natural containers, and in which they are retailed, as for instance, scientific and artistic instruments, toys, pens and other like articles.

5. Fine cases and boxes, and other receptacles, not coming within the conditions mentioned in the foregoing paragraph, shall be dutiable under the following numbers relating thereto.

6. The following articles, of which the weight must be stated in the clearance documents, shall be free of duty, namely:

a. Common boxes of cardboard or wood, and the separate straw, shavings, saw dust and paper clippings used to pack the goods.

b. Wrappers of paper or cardboard containing shirt fronts, tissues, faces, furs, &c., and paper in which shawls of silk mustelin are placed, paper laid for sheets of gold or imitation gold leaf, and paper enclosing articles of gold, silver or platinum.

c. Rollers, boards and pieces of cardboard around which are wrapped fabrics and wire gauze, oilcloth and trimmings; spools, carls and reels of cardboard, on which thread is wound, and the cardboard to which buttons and other articles are affixed.

7. In assessing duty on cotton or linen thread wound on wooden reels, 30 per cent. shall be deducted from the weight for the reels only; in the case of silk or floss silk threads, under like conditions, the deduction will be of 45 %, and in regard to perfumery contained in flasks or pots, and further packed in cardboard or wooden boxes, it will amount to 25 %.

8. Pipes and barrels when not containing goods dutiable on the gross weight; receptacles of alkaloids and their salts, of fancy biscuits, breads, liquors, beer, cider, wines and mineral waters, shall be dutiable according to component materials.

9. Sacks and bags imported with goods dutiable on net weight, shall pay 10 centimos each for the first (immediate) sack, and for the others the duty leviable under the Tariff number corresponding to the tissue of which made.

10. When in one and the same exterior packing are goods paying on gross weight, and others paying on net weight, all the goods shall be dutiable on gross weight, provided the net weight goods do not weigh more than 10% of the total weight; otherwise they shall be dutiable on net weight.

11. When the packing or receptacle of goods are liable to higher duties than those applicable to the goods themselves, and do not constitute the usual packing of the goods and can be used for another purpose, they shall pay the duties proper to the latter.

Mineral fertilizers included in Tariff Nos. 206 and 207 shall pay duty on the combined weight of the goods and the bag in immediate contact therewith. Other sacks shall pay duty under the Tariff number corresponding to the tissue of which made.

Sulphate of ammonia and nitrates shall pay duty on the combined weight of the goods and a single sack; second sacks will pay 10 centimos each, and other sacks shall pay duty under the Tariff number corresponding to the tissue of which they are made.

12. The tare percentage provided for certain goods in the third column of the Tariff shall be deducted from the aggregate gross weight of the latter except in the following cases:

When the packages contain goods not subject to the legal tare in a quantity greater than 2 % of the gross weight, in such case all the goods contained in the packages shall be assessed according to the result of the corresponding net weight.

When a same package contains two or more articles of merchandise subject to different tares or duties, in that case the clearance shall be effected on the net or dutiable weight of the goods.

## DISPOSITION SIXTH.

## RE-IMPORTATION OF NATIONAL PRODUCTS.

National goods, products and articles, exported to foreign countries and returned to the Peninsula and the Balearic Islands are considered as foreign and subject to the duties fixed in the Tariff. The following articles are excepted and will be admitted free of duty, on proof of exportation being furnished by production of the export invoices in the form provided in the Ordinances, and on compliance with the regulations stated in each case:

1. Paintings which are works of art, with or without frame, provided the artist's signature appears thereon.

2. Books printed in Spain when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export invoice.

In the following particulars, the following conditions must be complied with in order to secure for the books exemption from duty:

(1) The writers, editors, and translators of the books must apply for re-importation.

(2) In satisfying themselves as to the nationality of the works, the Customs shall abide by the title of the book and name of the printer.

(3) In the case of books, the Customs will acquiesce the Direction-General with the fact to enable the latter to compare the works with the copies deposited at the Ministry of Public Works and prove by that means that the books about to be re-imported were printed in Spain.

3. Copper coins returned from foreign countries, if, on examination at the Spanish Mint, it is seen that they have been coined legitimately in Spain. The Customs-houses shall forward samples of such coins to the Direction-General for its examination, and shall suspend clearance, pending the adoption of a decision in the matter.

4. Wine and filled grapes.

5. Full or empty containers including iron cans.

6. Articles returned from foreign exhibitions, or from competitions and exhibitions organized in the Canary Islands.

7. Collections of national samples returning from abroad and those which have been nationalized by the payment of duty on re-importation from Portugal.

8. Sporting guns of persons temporarily going to shoot in a foreign country.

9. Ordinary or motor carriages, velocipedes, draught and saddle animals and cattle which have been temporarily exported.

10. Regatta boats, aeroplanes, portable theatres, wax figures, decorations, printed music and other similar articles employed in theatrical performances and public entertainments.

11. Salvage of Spanish vessels wrecked in foreign countries.

12. Articles returning from abroad, owing to their entry being prohibited by the country to which they were sent.

13. Goods passing in transit through Portugal, in conformity with the Regulations for transit and communication.

14. Staves (*duelas*) and oars coming from the mountains of Irati and the valley of Roncal, in the province of Navarre, having passed in transit through France.

15. Iron ores conveyed by the River Bidassoa in transit through France for re-exportation.

16. Wine, oils, wheat, rye, potatoes, and other agricultural products which, coming from the territories of Spanish Cerdagne, are being conveyed to Ampurias, or *vice-versa*, in transit *via* the French route of Mont-Louis.

17. Spanish products and naturalized foreign products, conveyed in transit through the French territory between the Customs-houses of Port-Bou and Lés, excepting codfish, petroleum, tissues and colonial commodities.

18. Paper pulp and newspaper and packing paper exported through Lés in transit through France, and re-imported through Irun or Port-Bou.

19. Fresh fish exported from Irun in transit *via* France and entering through Port-Bou.

20. National arms coming back from abroad, provided that the fire-arms or sidearms are marked on the barrels or blades with the name of the manufacturer and place where made.

21. Pumps and life-saving apparatus for ships.

22. Foodstuffs and drugs returning from the Philippine Islands in consequence of the application of the North American pure food and drug law.

23. Nets ("*palas*") and other national articles used in hunting doves by the Echaral (Navarre).

24. Corks re-imported by the manufacturers if proved to be of their own manufacture.

## DISPOSITION SEVENTH.

## TRADE WITH THE CANARY ISLANDS.

(For Tariff of Canary Islands see at end of Spain.)

The only ports of these Islands authorized to trade with the Peninsula and Balearic Islands are Santa-Cruz de Tenerife, Orzava, Ciudad del Real de las Palmas, Santa-Cruz de la Palma, Arrecife de Lanzarote, Puerto de Cabras, San Sebastian, Valverde, and Sardinia del Gaidar.

The following products from these Islands shall be admitted free of duty:

Kitchen plants, green and dried fruits, cochineal, barillas, orchill, natural mineral water, small dials ("*relojes*"), rough and manufactured basalt, altered stone, and fresh, salted or dried fish, cod prepared by Spaniards, on proof of the fact being duly furnished.

Other products liable to duty on importation into the Peninsula and Balearic Islands shall enjoy the same treatment as those of the most-favoured nation.

Goods, products, and articles imported into the Canary Islands from the Peninsula and the Balearic Islands shall have their origin and be considered as foreign, if returned to their country of origin as unsalable, or from any other cause.

Furniture of Spaniards who have resided in the Canary Islands may be admitted duty-free on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

War material and military equipments shall also be admitted free of duty, on the permit or pass of the qualified Commissioner, or by the Head of the Army Corps to whom they are consigned.

Postal parcels returned to the senders by the postal authorities are admitted duty free.

## DISPOSITION EIGHTH.

## TRADE WITH FERNANDO-PO AND ITS DEPENDENCIES, RIO DE ORO AND OTHER SPANISH POSSESSIONS IN AFRICA.

(For Tariff of Spanish Territories in the Gulf of Guinea see at end of Spain.)

Products of the soil and industry of Fernando-Po and Dependencies, Annobon, Corisco, Elobey, and Cape St. John, and like products of Rio de Oro and other Spanish Possessions in Africa are subject to the payment of the import duties appearing in the Tariff save in the case of seed, the skins, and roots; from the salted or cured fish caught and prepared by Spaniards, provided such last-named conditions be duly proved according to the stipulations contained in the general Customs Ordinances; cotton in the wool, wool, hides and skins, ivory, gum arabic, palm oil, palm nuts, India-rubber, unwrought wood, dyewoods, cocoa-nuts, copra, and ostrich feathers.

Goods, products and articles imported into said possessions from the Peninsula and the Balearic Islands shall lose their nationality and be considered as foreign if re-shipped to their country of origin as unsalable or from any other cause.

All war material and military equipments proceeding from all free ports shall be admitted duty-free, when forwarded with a permit or pass of the Commissioner or Head of the Army Corps to whom they are consigned.

Furniture the property of Spaniards who have resided in Fernando-Po and Dependencies, in Rio de Oro or other Spanish Possessions in Africa, shall be granted free entry, on production of documents showing shipment thereof on coasting vessels, or of a certificate in lieu.

In order that cocoa and coffee may be treated under Tariff No. 634 and 635, the following conditions must be adhered to:

1. The product must be imported into the Peninsula and Balearic Islands on the same vessels as took the goods on board at Fernando-Po and with a manifest certified by the Governor.



2. The vessels must be national; they will be allowed to stop at foreign ports of natural call, provided they prove that they did not take on board cocoa nor coffee.

3. Cocoa and coffee must be contained in sacks branded with the name of Fernando-Po in bold letters, and the Administrator of Finance of Santa Fe shall control both the shipments and transshipments of the portions loaded on the shores of the island, according to the certificates issued by the Municipal Council, and satisfy himself that the products actually originate from the said island.

Master of the transporting vessels shall draw up, prior to their departure for Spain, a manifest setting out the whole cargo, and the Administrator of Finance shall verify whether the same agrees with the above mentioned certificates; the manifest shall afterwards be visé by the Governor of the Colony in accordance with the provisions of Rule 1.

Should the cocoa and coffee from Fernando-Po have been landed and re-shipped in the Canary Islands or in any other port whatsoever, the same will be liable to the duties set forth in the Tariff for goods of like description, the product of foreign countries.

The duty applicable under No. 635 of the tariff to unroasted cocoa in the form of the product and origin of Fernando-Po, shall only be levied to an amount of 2,000 tons per annum. Provided always that quantities in excess are to pay duty at the rate of 120 pesetas per 100 kilos, net weight leviable on cocoa of other origin. For the purposes of the application of the reduced rate, the date and hour of presentation of the manifest at the port of destination will, in case of several consignments, be taken as a basis. If a full consignment cannot be included in the quantity entitled to the privileged treatment, the advantages shall be allotted proportionally among the various consignments of the goods.

#### DISPOSITION NINTH.

##### DIRECT IMPORTATION.

Direct importation, within the meaning of the Tariff, is understood to be the traffic of vessels which, having loaded goods in any port, convey them to their destination in the Peninsula or the Balearic Islands without touching at any other foreign port during the voyage.

Goods shall retain the privileges of direct importation in the following cases:

1. Whenever on account of damage or of some unavoidable sea accident, the vessel is obliged to tranship her goods on other vessels to proceed to their destination.

2. When vessels call at foreign ports situated on their route in order to take on or land cargo and passengers, provided the goods arrive with direct bill of lading and be entered in the manifest certified by the Spanish Consul in the port of origin.

3. Raw cotton and in unmanufactured bides, when, without entering the Customs warehouses or stores, they have been landed in a European port to await on quay or lighters the arrival of the vessel intended to transport the same to Spain, and without entering a depot or warehouse, provided that the fact be attested by a certificate from the Customs at the European port visé by the Spanish Consul, and that the shipments be accompanied by direct bills of lading.

4. Vessels arriving from America with a cargo of unmanufactured bides and skins, raw cotton, and staves, consigned to different ports in Spain, after entering one or more ports of the Peninsula, are allowed to call at the port of Oren, for the sole purpose of landing therein the portions of such goods as afore-said as are accompanied by through bill of lading and are designated in the corresponding transit manifest and are conveyed to said port; they may also proceed on their voyage to other ports in Spain, and their cargo consigned to such ports shall not lose the customs benefit of direct importation, provided that the transporting vessels do not go out of their ordinary course specified on the manifest of the voyage.

#### DISPOSITION TENTH.

##### APPLICATION OF THE COMMERCIAL TREATIES.

For the purpose of the application of the privileged treatment resulting from the different Commercial Treaties and Conventions in force the countries are divided into four Groups:

GROUP 1.—Countries bound by Treaties at present in force.—Denmark, Norway, Netherlands and her Colonies; Portugal, Switzerland and Sweden.

GROUP 2.—Countries entitled to all Customs benefits, save such as are accorded to Portugal.—Germany, Austria, Anson, Austria-Hungary, Belgium, Bolivia, Bulgaria, Costa-Rica, Egypt, United States of America and Porto Rico, Cuba, Chile, China, France and Algeria, Great Britain and her Colonies, Greece, Guatemala, Japan, Luxembourg, Morocco, Mexico, Nicaragua, Paraguay, Peru, Spain, Argentine Republic, Roumania, Russia, Salvador, Sardinia, Siam, Tunis, Turkey, Prussia and Venezuela.

GROUP 3.—Nations entitled to the benefit of the duties provided in the second Tariff.—Colombia and Ecuador.

GROUP 4.—Countries subject to the duties established in the first Tariff.—All countries not enumerated in the foregoing Groups.

##### 1.

The advantages and Customs duties agreed upon in the treaty with Portugal do not apply to any other country, but those conceded by the Conventions entered into with the other countries mentioned in Group 1 are applicable to products of the soil and industry of Portugal.

##### II.

The Conventional regime stipulated with Denmark, Norway, the Netherlands, Switzerland, and Sweden shall indiscriminately apply both to the products of the soil and industry of each of these countries and to the nations comprised in Group 2.

##### III.

In order that goods and produce of the countries mentioned in Groups 1 and 2 should obtain the lowest rates of duty, or, in the case may be, of three stipulated in the second Tariff, it will be necessary to present a certificate of origin drawn up according to the formalities established in the present disposition.

##### IV.

Goods destined to Spain proceeding from a Treaty-country and accompanied by the corresponding certificate of origin, which pass in transit through a third Treaty-country need not prove such transit, but a special certificate will be required when the transit is effected across a non-Treaty-country.

##### V.

The duties of the first Tariff shall be applied to products and goods of nations not enumerated in foregoing Nos. 1, II and III.

##### VI.—Certificates of Origin.

The certificates of origin must be drawn up in the following manner:

A.—The certificate shall consist of an official declaration made by the producer or manufacturer, or his authorized representative, before the authority of the place of production or despatch in the country of origin, stating that the goods to which such certificate refers were duly manufactured or produced in such country. This document shall, besides a declaration to the above effect, contain the following particulars:

Certificates of origin shall be issued by the authorities to be proposed or designated as empowered for that purpose by each country in accordance with its administrative system; the final designation and approval of such authorities shall be notified to the Customs in due course.

The following authorities and corporations are empowered to issue certificates of origin:

In Austria-Hungary: the Local authorities (Mayoralities), Chambers of Commerce, and the Customs;

In France: French Chambers of Commerce, Mayors and their Deputies, Police commissaries, and the Customs;

In Great Britain: Chambers of Commerce, Mayors, Magistrates, Customs officers, and the Customs House;

In Portugal: the Customs authorities, whom failing the Fiscal authorities;

In Denmark: Governors of Provinces, whom failing their Secretaries; Mayors, Notaries Public, and further the Inspector-General of Customs at Copenhagen, and outside the Capital, other Customs authorities;

In the United States: Mayors, Judges, Clerks, Notaries Public, Customs Authorities, Presidents and Secretaries of legally authorized trade committees;

In Sweden and Norway: the Customs authorities, Governors of Provinces, whom failing their Secretaries; Mayors, and Notaries Public;

In Switzerland: the Local authorities and the Customs officials;

In Turkey: the Ottoman Customs and other authorities;

In the Empire of Germany:

1. The Principal active authorities of Prussia, the Kingdom of Saxony, Baden, Hesse, Mecklenburg-Schwerin, Saxe-Weimar-Eisenach, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Anhalt, Schwarzburg-Rudolstadt, Renss (younger branch), Schaumburg-Lippe, Lippe, Bremen and Hamburg.

2. The Local authorities of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Mecklenburg-Schwerin, Oldenburg, Saxe-Meiningen, Saxe-Altenburg, Saxe-Coburg-Gotha, Renss (elder branch), Renss (younger branch), Saxe-Meiningen, Lippe, Altsch-Lorraine.

3. Customs and Tax Offices of Bavaria, the Kingdom of Saxony, Wurtemberg, Mecklenburg-Schwerin, Mecklenburg-Strelitz, Oldenburg, Anhalt, Schwarzburg-Sonderhausen, Lubeck.

4. Chambers of Commerce and like corporations of Prussia, Bavaria, the Kingdom of Saxony, Wurtemberg, Baden, Hesse, Brunswick, Saxe-Meiningen, Renss (elder branch), Renss (younger branch), Lubeck.

In Russia: the Local and Customs authorities;

In Costa-Rica: the Governors of Provinces;

In Colombia: the political authorities of the place of production, subject to the certificates being visé by the Governor of the proper Department and verified by the Customs at the place of export;

In Peru: the Customs Administrators at Pisco, Eten, Pimentel, Pucallpa, Salaverry, Callao, Fisco, Mollendo and Ilo.

As to other countries, the Customs will, unless otherwise decided, continue to conform to the practice hitherto adopted.

Spanish Chambers of Commerce, legally constituted abroad, as well as career Consuls and Vice-Consuls of Spain, may likewise issue certificates of origin.

Honorary Consuls, Vice-Consuls and Consular-Agents cannot issue above documents except with the previous special authority of their Superintending Consul for every registered producer, manufacturer, agent or merchant.

Certificates of origin shall be issued either according to the declaration presented by the producer or manufacturer of the goods, or by his legal representative, proving that the goods are really the product of his manufacture or industry, or according to the declaration of a licensed merchant who must produce original invoices; in the latter case, it is not necessary to mention the name of the manufacturer or producer in the invoice. The certificate shall be issued, according to the official form adopted by each country, either on the signed declaration presented to the competent authorities by the interested party, or on the verbal statement made before said authorities. In the first case, the fact shall be stated that the certificate was issued on the presentation of a written declaration; in the second case, the certificate must bear the signature of the declarer under the following words: "thus declared under my responsibility."

B.—Certificates of origin shall state the name, residence and domicile of the manufacturer directly requesting the certificate and, when concerning a legal representative, the same indications, as well as those relating to the declarer himself, and for licensed merchants, their name, residence and domicile.

Should it be impossible to state in certificates of origin, the residence of the manufacturer, of his representative or person applying for same, owing to the factories or works being situate outside the town or to localities having nameless streets or unnumbered houses, the fact shall be stated in the certificates.

In all cases, the certificates of origin will contain the following particulars:

The commercial condition or quality authorizing the applicant to make the declaration of origin;

The number and kind of packages; their marks, numbers and gross weight;

The designation of the goods according to material and class and, when concerning yarns and tissues, the specification whether of cotton, hemp, flax, wool, silk, or of an admixture of these materials.

The place of destination of the goods in Spain as well as the consignee's place of residence.

Certificates of origin issued "à order" shall be accepted in every case when the Customs Ordinances do not impose the express consignment, and provided the bills of lading be also "à order," but on condition that the final consignee affix to the certificate his acceptance as consignee, adding date, and that this formality be fulfilled prior to the production to the Customs of the document referred to, accompanied by the import declaration.

The certificates must be signed by the authorities issuing the same and the signature verified and legalized by the Spanish Consul.

Spanish Consuls shall issue no certificates of origin except when requested to do so and, in such case, only when the declarers are known at the Consulate, and when the Consul is enabled to appreciate the accuracy of their declarations.

The competent authorities issuing certificates have the right and it shall be their duty to require proof of the accuracy of the declarations made before them, whatever be their form, and for this purpose to call for the production of all necessary documents, in exceptional cases, or when serious reasons exist for suspecting the accuracy of certificates presented by a certain commercial firm, notification of the fact can be given, through the diplomatic channel, to the Government of the country where the certificate was issued, to order that a proper decision, conformity to the laws of the country, be adopted, and that, if necessary, the future declarations presented by said firm be more minutely controlled.

Certificates of origin shall cease to be valid three months after the date of the Consular visa, when they were issued in European countries, on the coasts of Asia in the Mediterranean and the Ocean up to the Gulf of Guinea. They shall lapse at the expiration of six months when issued in any other place. When, owing to damage, sanitary measures, or general interruption of traffic or other cause which could neither be foreseen nor prevented, the production of these documents has been delayed, the time of validity may be prolonged, provided that the Administration is enabled to appreciate the reasons justifying such extension.

In order that the privileged treatment may be accorded to goods proceeding from countries which have been warehoused in any country whatsoever, a certificate issued in the country where such goods have been warehoused must, in addition to the certificate of origin, be furnished proving that the goods are really those which had been stored and that no alteration has been made in their packing, that no other goods have been added to the packages, and that the nature of the goods has never altered by any process of manufacture or otherwise.

The Customs shall require production of such certificate of origin for the clearance of goods belonging to each consignee.

C.—The certificates can be written in the Spanish or French language. When they are presented in another language they will be translated into Spanish, either by sworn translators, shipping agents, commercial brokers, Agricultural, Industrial and Commercial Chambers of the locality, or by the Consul of the nation to which the goods belong.

The translation must, in these translations, consist of the Agricultural, Industrial and Commercial Chamber, a right but not an obligation.

Translations of certificates of origin made by the Spanish Chamber of Commerce in London will be held as valid.

In all cases, certificates of origin are liable to a stamp duty of 2 pesetas. D.—When the certificates presented are drawn up both in the language of the country and in Spanish, the Spanish copy shall not be considered as valid and another translation shall be made according to the established rules.

E.—Small quantities of goods, or parcels, brought by messengers shall be subject to the general import Tariff.

F.—Postal parcels shall be subject to the second Tariff, provided always that their way-bill has been issued in a Treaty-country, and that on examination at the Customs the origin thereof be indisputable.

When the way-bill has not been issued in a Treaty-country, the first Tariff shall, without exception, be applied.

Goods contained in so-called "commercial" packages weighing not more than five kilograms shall be dealt with in the same way.

If the consignment consists of various parcels of an aggregate weight not exceeding 25 kilograms, it will be unnecessary to produce a certificate of origin, even in case they are despatched from the same station, and the sender and consignee should be one and the same person.

Localities bordering the frontier shall in no case be considered as place of origin.

Under the treaty with Switzerland, no certificate of origin is necessary to secure for postal parcels the benefit of conventional treatment on entry.

G.—In levying duty on articles brought into the country by travellers, such articles will be divided into two categories. Those of personal use, in a quantity proportionate to the condition of the traveller; and those which, by their nature and quantity, possess the character of a commercial shipment or commission.

Goods which later shall be subject to the first Tariff, and as to the former, should the traveller arrive direct from a Treaty-country by sea, the reduced rates, i.e., the duties of the second Tariff, shall, as the case may be, apply, having regard to the country of origin; should the traveller, however, arrive by sea or land from a non-Treaty-country he must prove by his ticket or the labels affixed to his luggage, that he comes from a Treaty-country, in which case only shall the reduced rates or duties of the second Tariff be applied as aforesaid, in the absence of these proofs, the duties of the first Tariff shall be levied.

H.—The certificates of origin for products of China and of Japan specially destined for Spain are to be written in Spanish at the Spanish Consulates established in those countries and must bear the visa of the Consul; the vessels conveying them may transship them on other vessels without the goods losing the corresponding privileges, provided it be proved that the transshipment was effected in the same manner.

Spanish Consuls in these countries shall mention in certificates of origin relating to products of that country intended for Spain, the name, description and nationality of the vessel transporting vessel, also the port wherein the goods are to be transhipped.

Spanish Consuls will, on their part, after checking the transshipment, certify on the manifests submitted to their authentication in ports where such transshipment took place that it was duly effected from vessels arriving from China or Japan.

#### VII.—Transit Certificates.

Transit certificates shall be drawn up in the same terms as certificates of origin, save that the authorities issuing the same will note by which route the packages are to travel; if by land, it will be necessary to state

the name of the dispatching station, and also the Spanish frontier station; if partly by sea the certificate shall state the dispatching station, the station of entry in the non-Treaty-country, and also the port of shipment of that country.

In the latter case, the Customs documents showing the transit must be produced to the Spanish Consul, to enable him to note them in the certificate.

If the merchants so desire they may request the Consul to issue a separate certificate.

Goods the produce of Treaty-countries and proceeding therefrom by sea, and pay the duties stipulated in the second Tariff, i.e., the reduced rates, even when the vessels conveying the same have called during the voyage at ports of non-Treaty-countries, and have transacted business or have transhipped on other vessels the goods destined to Spain.

For that purpose, the goods must appear in the manifest made out at the port of shipment in the Treaty-country as consigned to Spain. If, afterwards, the goods are transhipped on another vessel, the Spanish Consul will state on the manifest, after having examined the documents, that the goods were shipped from a Treaty-country in destination of Spain.

If, in addition to these formalities, the goods require a certificate of origin, this certificate must be furnished.

#### VIII.

When merchants receive certificates for which the above-stated formalities have not been complied with, they may return them for a new document by clearing the goods; in the interval they may avail themselves of the time allowed by the Customs Ordinances for the storage of the goods. The certificates of origin must be presented at the time when application is made to clear the goods, and are to be accepted by the Customs authorities regardless of any slight irregularity in form.

If however, at any time thereafter, it should be ascertained that the accepted certificate contains fraudulent statements, recourse will be had to the Tribunals who will deal with the matter according to law.

If on clearance of the goods, the certificates do not tally with the goods to which they refer, they will be considered as null and void, and the goods shall pay duty according to the first Tariff.

The certificate shall be accepted and acted upon when the difference between the weight of the goods mentioned in the manifest and that verified by the Customs examiners does not exceed 20%; but it will be considered as null and void when the difference is greater, and the goods will have to pay the duties stipulated in the said first Tariff.

Certificates made in a country for products from another country shall also be considered as null and void, notwithstanding that they both be Treaty-countries.

#### IX.

Colish proceeding from Treaty-countries mixed, without distinction, in the holds of vessels with colish the origin of non-Treaty-countries, as well as that presenting characteristics of not being the production of a Treaty-country, shall be subject to duty at the rate stipulated in the first Tariff.

#### X.

All articles, although originally from a non-Treaty-country, which through industries of a Treaty-country have been changed in such manner as to increase their value, will enjoy the benefits of Treaty-countries; but for this purpose the mere handling of the goods, for packing them or dividing them into commercial classes, will not be considered sufficient.

In order that goods requiring a certificate and destined for deposit in the Customs warehouse may benefit of the duties of the second Tariff, the said certificate must be produced at the time of Customs clearance of the goods for consumption.

#### DISPOSITION ELEVENTH.

##### BOUNTIES AND DRAWBACKS.

1. National shipbuilders shall receive the following bounties:

|   | Pesetas.             |
|---|----------------------|
| (a) For every wooden vessel, built to navigate without an engine.....   | per ton gross 80 00  |
| (b) For every like vessel, built to navigate with an engine.....  | per ton gross 100 00 |
| (c) For every vessel with iron or steel hull, or of mixed construction, intended to navigate without an engine, including draggers, mud boats, tank vessels, pontoons and barges..... | per ton gross 120 00 |
| (d) For every vessel intended to navigate with an engine, for transporting goods, with iron or steel hull, or of mixed construction.....  | per ton gross 160 00 |
| The same benefit shall be allowed for vessels with iron or steel hull, with engine, used for the national sea-fishing industries or port services, regardless of their speed.         |                      |
| (e) For every vessel with an engine, for transporting goods and passengers, with iron or steel hull, or of mixed construction.....  | per ton gross 170 00 |
| (f) For passenger vessels of the same construction as the previous.....   | per ton gross 185 00 |

The amount of the bounty shall be increased by 10% for every full mile of speed above 14 miles travelled by the vessel on trial and with full cargo.

2. According to the Laws of December 18, 1899, August 3, and October 26, 1902 levying a sugar tax, manufacturers of chocolate, sweetmeats, preserves, fruits in syrup or naturally candied, fruit pastes, jellies, syrups and fine biscuits, aniseed and other brandy with sugar, exporting these products abroad and to the Canary Islands and Spanish Possessions, shall be entitled, by way of drawback of the duty paid on the sugar employed in the preparation of said articles, to a refund of the following sums:

|  | Pesetas.           |
|--|--------------------|
| Chocolate, bonbons, jams, fruits in syrup, fruit pastes, jellies and syrups..... | 100 kil, net 18 00 |
| Fruits preserved in their natural state and fine biscuits.....                   | 6 00               |
| Aniseed brandy with the addition of sugar.....                                   | 100 litres 6 00    |
| Compound spirits with sugar.....   | 6 00               |



In order to obtain the drawback of the tax also referred to, the rules regarding the sugar tax law and supplementary dispositions must be duly complied with.

3. In accordance with the Law of December 10, 1908, regulating the spirit tax and Royal Ordinance of November 22, 1910, drawback of duties shall be allowed on exported goods, to the following persons, namely:

(1.) Manufacturers of compound spirits and of liquors manufactured with neutral brandy and alcohol the output of other manufacturing factories, on the quantities used in manufacturing the goods exported by them, at the rate of 25 pesetas per hectolitre at 25° O.

(2.) Merchants, for the neutral alcohol and brandy, compound spirits and liquors exported by them: 25 pesetas per hectolitre of liquid reduced at 95° O. or 7 50 pesetas for the same unit and the same degree in the case of denatured alcohol. They shall further be entitled to refund of the value of the control bands affixed to bottles containing compound spirits and liquors exported by them.

(3.) Wine growers and exporters, for the sweet wines exported by them, shall be entitled to drawback of 3 pesetas per hectolitre of wine testing from 20° to 80° by Beaume's hydrometer, and 4 25 pesetas per hectolitre of wine testing more than 80° by such hydrometer.

(4.) Exporters of chemicals, perfume, F. ysaiah and medicines prepared with alcohol shall be entitled to drawback of duty at the rate of 25 pesetas on the alcohol contained in the same.

In order to obtain the foregoing drawbacks, it will be indispensable to comply with the rules contained in the Spirit Tax Regulations.

#### DISPOSITION TWELFTH.

##### ARTICLES PROHIBITED ON IMPORTATION.

1. Arms of war, projectiles and ammunition, i.e. pistols, revolvers, guns and carbines which have a bore exceeding 7 millimetres, with their ammunition, save with the previous authority of the Government.

2. Reproductions of hydrographic charts published by the Marine Depot.

3. Air-guns and tubes for blowing pellets ("cerbatanas"), swordsticks, dagger sticks, or hidden, side and fire arms, daggers of all kinds and pointed knives, except those of ceremonial use including handle.

4. Books and printed matter in Spanish, and hand and plans of Spanish authors, when prohibited by the Copyright Law.

5. Live pigeons arriving from Gibraltar, and, in Spanish Possessions in North Africa, the Balearic and Canary Islands, pigeons of any foreign origin.

6. Moorish furnishings ("objetos morunos").

7. Paintings, figures, or any other objects offensive to morality.

8. Pharmaceutical preparations or secret remedies of unknown composition, or whose formulas have not been published.

9. Rosaries, reliquaries and other pious objects from the Holy Places, introduced for commerce and private use.

10. Tobacco, in the form and cases specified in the Regulations of the Government monopoly, tobacco seed and juice, in conformity with Royal Ordinance of August 22, 1903.

11. Vests and all other kinds of matches, the manufacture and sale of which form a State monopoly.

Quick phosphorus may only be imported by the State or by duly authorized manufacturers in the service of the State.

By Royal Decree of July 31, 1897, the monopoly for the exclusive manufacture and sale of gunpowder and other explosive substances was adjudicated to the Company *La Española de Explosivos*.

According to the provisions of the Royal Ordinance of September 1, 1897, relating to the execution of the Company's contract, the latter or its duly authorized representatives shall alone be allowed to import from abroad gunpowder and explosives, inflammable yarns and tissues, except those intended for the War and Marine Departments. In terms of § 3 of the Ordinance aforesaid, however, as long as the above named company does not manufacture sporting cartridges similar to the foreign product marked F., F.F., F.F.F. and T.B. Diamond, white "Anniebe Schulze" powder, and the like, private persons are allowed to import the same in boxes of one quarter and one half kilogramme each, as well as cartridges loaded therewith and caps for the latter. Nevertheless, these products can only be withdrawn from the Custom-house of arrival after discharging the duties provided in the tariff and paying to the lessee company the royalty referred to in Art. 16 of terms and conditions of concession dated June 12, 1897.

13. Articles and goods the importation whereof is prohibited by other Ministries in the interest of public health or in view of protecting agriculture and industry. (A. B. C. D. E. F. G. H. I. J.)

#### A.

The importation of plants, American vines and residues of the same can only be allowed on compliance with the formalities prescribed by the *Plagas del Campo* Law of May 21, 1908, and Royal Ordinance of December 31, 1909.

#### B.

The importation is prohibited from the entire American continent, of potatoes, of their leaves, stalks, wastes and peelings, and of the sacks or packages in which they have been packed. The importation of potatoes of unprohibited origin will be effected through specially authorized Custom-houses, and the examination of the same will be made by members of the Board of Agriculture, Industry and Commerce, or their delegates appointed by the Civil Governor of the Province.

Further, live plants, and fruits proceeding from the United States of America shall not be admitted to importation, if from examination by agricultural engineers of the Province it appears that these products are unsound and are contaminated by the insect known under the name of *coccus* or commonly called *San Juan* coccus, which it will be necessary to prove by certificates issued for the purpose.

#### C.

Importation from the United States of America is further prohibited of lard not obtained by melting, and, from Algeria, of swine and pork-butcher's wastes.

Hogs' flesh imported from the United States shall be exempt from the microscopical examination prescribed by Rule 2 of Ordinance of the Ministry of the Interior dated November 9, 1887, provided that the cases containing same be accompanied by certificates of origin and inspection issued in accordance with the United States Act of March 3, 1891, and that such documents show that said meat contains no trichina or other principles dangerous to the health of consumers.

Hogs' flesh of like origin, unaccompanied by the certificates aforesaid, shall as in the past, be rigorously submitted to the microscopical

examination prescribed in Rule 2 of Ordinance dated November 9, 1887, this to be effected by the Maritime Health Directors in the manner provided in said Ordinance, such directors and officers charged with the inspection being required to report monthly to the Direction-General of Health the number of cases inspected, nature of contents, place of origin, name of importing vessel, consignment and result of examination.

Trichinosis meat will be thrown into the sea, with all due precaution, at a proper distance from the port. Lard obtained otherwise than by melting will be treated in a like manner, unless the importers prefer re-exporting the same.

Lard obtained by melting and fat bacon freed of its muscular tissues are exempt from microscopical examination, and from the production of the certificate of inspection issued in the port of shipment.

#### D.

Alimentary products containing any proportion of saccharin, as also refreshing drinks, and all articles containing saccharin or any other similar substances; glucose and sugar mixed with saccharin and the like, when not medicinal in use, and not imported in the manner and according to the rules provided. (Law of December 24, 1908, and Royal Ordinance of January 9, 1904.)

#### E.

Ground pigment mixed with other materials, even if the latter are not injurious to public health. (Royal Decree dated December 31, 1902.)

#### F.

Under the provisions of Article 127 of the Industrial Property Law dated May 6, 1902, foreign products furnished with marks of Spanish goods are prohibited and shall be forfeited at the time of entry, at Spanish Custom-houses, if they are found to be counterfeit of completely new marks, and those counterfeiting previously registered marks.

#### G.

By Royal Ordinance of August 4, 1904, the importation of oysters from foreign countries is prohibited between the 1st of May and the 1st of October in each year.

#### H.

The importation of spirits mixed with ether is prohibited. (Law and bye-law of the spirit tax of December 10, 1908.)

#### I.

The Decrees of December 22, 1908, and August 31, 1910, prohibit the importation under the name of coffee any coffee which has been subjected to any other manipulation than that consisting in mixing coffee of different origin and roasting it, being a treatment intended to render it fit for consumption.

It is also prohibited to import under the name of coffee any product used to substitute or adulterate the coffee.

#### J.

The importation is prohibited of playing cards, or of packs of cards of whatever origin.

#### PAYMENT OF CUSTOMS DUTIES.

For the application of the Law of December 24, 1912, to take effect on January 15th, 1913, it has been decided that in payment of the Customs Duties is to hold the following shall from that date be accepted for their full value:

Spanish gold coin; gold coins of countries of the Latin Union, of the United Kingdom and Germany; Bank of France or Bank of England notes.

Drafts or cheques on Paris, London or Berlin, provided they be payable respectively in francs, pounds sterling, or marks, and be duly guaranteed. Until further notice and owing to the present monetary depreciation in relation to the par equivalent of gold at Brussels, the acceptance of drafts and cheques on that city is suspended.

Payment of duties is to be made in pesetas, and amounts on goods verbally declared by passengers may continue as heretofore to be settled in silver money with a surtax equal to the average price of the franc during the month preceding the month of payment.

#### TARIFF OF IMPORT DUTIES ON FOREIGN GOODS ENTERING THE PENINSULA & THE BALEARIC ISLANDS.

(In force January 1, 1912.)

NOTE.—Numbers of the Tariff marked with the letter C affect goods imported from countries designated in Groups 1, 2 and 3, which are to be accompanied by a Certificate of origin, in order to receive the benefit of the reduced rates, namely those appearing in the 2nd Tariff. See Disposition 10th and § 11.

The letters G.W. and N.W. in the text after the designation of the goods indicate gross weight and net weight respectively. See also Disposition 5th, § 4.

For explanatory notes to the different items in the Tariff see end hereof.

#### CLASS I.—STONES, EARTHS, MINERALS, GLASSWARE AND CERAMIC PRODUCTS.

No. Goods. Duties. First Second Tariff. Tariff. P.es. C. P.es. A.

##### GROUP I.

Stones and earths employed in building, arts and industry:

- 1 Marble, jasper, alabaster and other natural or artificial stones suitable for working, in the rough or in pieces rough dressed, squared and prepared for shaping, provided the thickness of the same exceeds 20 centimetres (N.W.) ..... 100 kil. Of Portuguese production and origin, imported by land ..... — Free.
- 2 Marble, jasper, alabaster and other natural or artificial stones, cut into slabs, flags, steps, and tiles, up to 26 centimetres inclusive in thickness, not artificial (N.W.) ..... 12 80 8 84 Artificial slates in slabs, flags, steps, and tiles, even if the cement contains an admixture of asbestos (N.W.) (Treaty with Switzerland) ..... 100 kil. — 3 00 Marble, jasper and alabaster, sawn, of Portuguese production and origin, imported by land ..... — Free.
- 3 Marble, jasper, alabaster and other natural or artificial stones, in slabs, flags, steps, and tiles, polished, engraved, chiselled or enamelled (N.W.) ..... 100 kil. 18 00 15 00



| No. | Goods.  | Duties.                    |                             |
|-----|---|----------------------------|-----------------------------|
|     |   | First<br>Tariff.<br>Pes. c | Second<br>Tariff.<br>Pes. c |
| 4   | Rough dressed, in baths, sinks, chimneys, statues, and other articles weighing over 25 kilograms. (N.W.) 100 kil.       | 15 00                      | 12 00                       |
| 5   | The same articles, worked, polished, chiselled, or with ornaments of other materials (N.W.). 100 kil.                   | 40 00                      | 30 00                       |
| 6   | The same articles rough dressed, neither polished nor chiselled, weighing 25 kilograms, or less (N.W.) 100 kil.         | 35 00                      | 35 00                       |
| 7   | The same articles worked, polished, chiselled or with ornaments of other materials (N.W.). 100 kil.                     | 120 00                     | 120 00                      |
| 8   | Lime of all kinds, cement, and puzzolana (G.W.) 100 kil.  | 0 50                       | 0 50                        |
| 9   | Other stones and earthen employed in arts and industry, including gypsum in lumps or in powder (G.W.). 100 kil.         | 0 20                       | 0 20                        |
| 10  | Portuguese production and origin, imported by land — Free.  | —                          | —                           |
| 10  | Gypsum manufactured into articles of all kinds (G.W.). 100 kil.   | 20 00                      | 20 00                       |
|     | Tissues prepared with powdered gypsum, in soldered boxes (N.W.) (Treaty with Switzerland) 100 kil.                      | —                          | 6 00                        |
| 11  | Mica in sheets or worked, even combined with other materials (N.W.). 100 kil.   | 70 00                      | 70 00                       |
|     | Insulating articles of mica for electro-technical purposes (N.W.) (Treaty with Switzerland) 100 kil.                    | —                          | 25 00                       |
| 12  | Emery paper (N.W.) .....  | 12 50                      | 12 50                       |
| 13  | Emery cloth (N.W.) .....  | 50 00                      | 50 00                       |
| 14  | Asbestos, unmanufactured (G.W.) .....   | 1 50                       | 1 50                        |
| 15  | In sheets, with or without admixture of other materials (N.W.). 100 kil.  | 20 00                      | 20 00                       |
| 16  | Manufactured into machine packing, tissues or other articles; with or without admixture of other materials (N.W.) ..... | 45 00                      | 45 00                       |
|     | Insulating articles of asbestos for electro-technical purposes (N.W.) (Treaty with Switzerland) 100 kil.                | —                          | 25 00                       |

## GROUP II.

## Mineral Fuel.

|    |   |            |      |      |
|----|---|------------|------|------|
| 17 | Coal (Note 1) (G.W.) .....                | 1,000 kil. | 3 50 | 3 50 |
| 18 | Coke and briquettes (Note 1) (G.W.) ..... | 1,000 kil. | 4 00 | 4 00 |

## GROUP III.

## Schists, bitumens, and products thereof.

|    |  |          |       |       |
|----|--|----------|-------|-------|
| 19 | Tar and pitch of petroleum which contain more than 70% of sulphuric tar, and other tars and mineral pitches, unrefined cressote, asphalt, bitumen and schists (G.W.) .....                                   | 100 kil. | 0 20  | 0 20  |
| 20 | Residues of petroleum, called also tar, asphalt and pitch of petroleum containing from 30 to 70% of sulphuric tar (N.W.) .....   | 100 kil. | 0 35  | 0 35  |
| 21 | Tarred cardboard, felts and tissues, sanded or not (Note 2) (N.W.) .....   | 100 kil. | 8 25  | 8 25  |
|    | Petroleum and mineral oils, which leave on distillation at 300° C., residues to the amount of:   |          |       |       |
| 22 | More than 80%; also residues from the distillation of petroleum which contain from 10 to 30% of sulphuric tar (see Schedule III.) (Note 3) (N.W.) 100 kil.   | 10 00    | 10 00 | 10 00 |
| 23 | From 20% to 80% inclusive (see Schedule III.) (Note 3) (N.W.) .....  | 10 00    | 10 00 | 10 00 |
| 24 | Less than 20% (see Schedule III.) (Note 3) (N.W.) 100 kil.   | 10 00    | 10 00 | 10 00 |
| 25 | Oleostaphs, mineral lubricating oils, vaseline, and mixtures of these products with animal or vegetable oils or fats (Note 4) (N.W.) .....   | 100 kil. | 17 00 | 17 00 |
| 26 | Benzine, and other similar products (Note 5) (N.W.) 100 kil.   | 50 00    | 50 00 | 50 00 |
|    | Dark coloured petroleum with a density greater than 0.915, containing more than 12% of sulphuric tar and with flash point below 100°, or natural products from continued normal distillation (N.W.) 100 kil. | 0 50     | 0 50  | 0 50  |
| 27 | Gasoline (Note 5) (N.W.) .....   | 10 00    | 10 00 | 10 00 |

## GROUP IV.

## Ores.

|    |  |      |      |      |
|----|--|------|------|------|
| 28 | Ores, including natural phosphates of lime (G.W.) 1,000 kil. | 0 25 | 0 25 | 0 25 |
|----|--|------|------|------|

## GROUP V.

## Crystal and Glassware.

|    |   |          |       |       |
|----|---|----------|-------|-------|
| 29 | Hollow glass, uncoloured, in bottles, flasks, dew-jars, and other receptacles, blown or moulded, not cut or ground in any manner (Note 6) 100 kil.                                    | 7 00     | 7 00  | 7 00  |
|    | Tare: 20% 100 kil.  | 40 00    | 30 00 | 30 00 |
| 30 | Coloured, in the same articles, uncut, bottles and flasks ground, and apophons for aerated waters (Note 6) (N.W.) .....   | 100 kil. | 55 00 | 40 00 |
|    | Tare: 20% 100 kil.  | 90 00    | 65 00 | 65 00 |
| 31 | Glass, crystal and half-crystal, without colouring, engraving, cutting or ornamentation of any kind, in articles of all kinds not specially mentioned in other numbers (Note 6) ..... | 100 kil. | 55 00 | 40 00 |
|    | Tare: cases 30%, baskets and crates 20%. 100 kil.   | 90 00    | 65 00 | 65 00 |
| 32 | Coloured, cut, engraved, or decorated (Note 7) 100 kil.   | 90 00    | 65 00 | 65 00 |
|    | Tare: like in No. 31. 100 kil.  | 10 00    | 8 00  | 8 00  |
| 33 | Glass for pavements and stylistic glass roof tiles and similar articles, provided the thickness be greater than 12 millim. (see Disposition 4th) 100 kil.                             | 10 00    | 8 00  | 8 00  |
|    | Tare: 20% 100 kil.  | 60 00    | 45 00 | 45 00 |
| 34 | Plate and sheet glass and crystal, curved or not, from 4 to 12 millim. inclusive in thickness, coloured or not, plain or with relief work (see Disposition 4th) .....                 | 100 kil. | 60 00 | 45 00 |
|    | Tare: double cases 30%, single cases 20%. 100 kil.  | 60 00    | 45 00 | 45 00 |

| No. | Goods.  | Duties.                     |                              |
|-----|---|-----------------------------|------------------------------|
|     |   | First<br>Tariff.<br>Pes. c. | Second<br>Tariff.<br>Pes. c. |
| 35  | Glass, ribbed, frosted, with relief work, and wired glass ( <i>vidrio armado</i> ) up to 4 millim. inclusive in thickness (Note 8) (see Disposition 4th) ..... 100 kil.       | 30 00                       | 25 00                        |
|     | Tare: like in No. 34.   |                             |                              |
| 36  | Window glass and crystal, up to 4 millim. inclusive in thickness, whether beveled, curved, or coloured or not; also stained window-glass (see Disposition 4th) ..... 100 kil. | 30 00                       | 25 00                        |
|     | Tare: like in No. 34.   |                             |                              |
| 37  | Sensitized photographic plates and stereotype plates (N.W.) ..... 100 kil.  | 50 00                       | 40 00                        |
| 38  | Glass and crystal, coated with quicksilver, silvered or nikkelled (Note 9) (N.W.) ..... 100 kil.  | 100 00                      | 100 00                       |
| 39  | Glass beads and drops, corals, imitation precious stones, and other similar articles (N.W.) ..... kilog.  | 1 00                        | 1 00                         |
| 40  | Glass and crystal statuettes, vases, flower-vases, and similar ornaments; and spectacle, watch, and optical-instrument glasses (N.W.) ..... kilog.                            | 3 00                        | 2 00                         |

## GROUP VI.

Earthenware (*barra obrado*), faience (*loza*) and porcelain.

|    |   |          |       |       |
|----|---|----------|-------|-------|
| 41 | Tiles, bricks, and roofing tiles, of common clay, baked, unglazed, for the construction of buildings (Note 10) (N.W.) .....   | 100 kil. | 2 00  | 2 00  |
| 42 | Small tiles ( <i>baldestras</i> ) and mosaics of fine baked clay, grés or faience, glazed tiles for plinths, socles and floor and wall coverings, and glazed roofing tiles ( <i>tejas barnizadas</i> ) (N.W.) ..... | 100 kil. | 7 00  | 5 00  |
| 43 | Kitchen utensils, jars, demijohns, pipes, and similar articles of common earthenware (N.W.) .....   | 100 kil. | 6 00  | 5 00  |
| 44 | Bricks, pieces for furnaces, retorts and other similar fire-proof articles (N.W.) .....   | 100 kil. | 2 25  | 2 25  |
| 45 | Chimneys, water-closets, filters, baths, pipes, and similar articles of fine earthenware, grés, faience or china, employed in heating, in the sanitation of rooms, or as ornaments for buildings (N.W.) 100 kil.    | 30 00    | 21 00 | 21 00 |
| 46 | Pipes of grés, faience or china (N.W.) .....  | 12 50    | 10 00 | 10 00 |
| 47 | Services for the table, or for the toilet-table, and similar articles of the above-mentioned materials, glazed or unglazed, uncoloured or coloured or stamped in one colour only .....                              | 100 kil. | 40 00 | 30 00 |
|    | Tare: cases or cases 30%, baskets or crates 10%. 100 kil.   | 65 00    | 50 00 | 50 00 |
| 48 | The same with stamped impressions in more than one colour, paintings, gilt rims or other kinds of ornament .....  | 100 kil. | 65 00 | 50 00 |
|    | Tare: like in No. 47. 100 kil.  | 65 00    | 50 00 | 50 00 |
| 49 | Fine earthenware, grés, faience or china, in statuettes, flowers, vases, raised work, flower-vases, and similar ornaments (N.W.) .....  | 100 kil. | 2 00  | 2 00  |

## CLASS II.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT.

## GROUP I.

## Gold, silver, and platinum.

|    |   |       |       |       |
|----|---|-------|-------|-------|
| 50 | Gold and platinum jewellery, with or without pearls or stones, and precious stones, pearls, and seed pearls, loose or unmounted (Note 11) (N.W.) .....              | 25 00 | 25 00 | 25 00 |
|    | Treaty with Switzerland (N.W.) .....  | —     | 15 00 | 15 00 |
| 51 | Silver jewellery, with or without pearls or stones (Note 11) (N.W.) .....   | 5 00  | 5 00  | 5 00  |
| 52 | Gold, silver, and platinum manufactured into other articles, and in semi-manufactured jewellery (Note 11) (N.W.) .....  | 3 60  | 3 30  | 3 30  |
| 53 | Articles of common metals, gilt or silvered, or with incrustations of gold or silver, not expressly included in other numbers of this Tariff (Note 12) (N.W.) ..... | 5 00  | 5 00  | 5 00  |

## GROUP II.

## Iron and steel, unmanufactured.

|    |  |      |      |      |
|----|--|------|------|------|
| 54 | Iron cast in pigs .....  | —    | Free | Free |
| 55 | Steel in lumps, and rough bars ( <i>tochos</i> ), and crude iron in rough bars ( <i>tochos</i> ) (Note 13) .....   | —    | Free | Free |
| 56 | Iron and steel: in the form of waste articles (Note 14) .....  | —    | Free | Free |
| 57 | Rails weighing 25 kilograms, or more per metre (N.W.) 100 kil.   | 8 00 | 4 30 | 4 30 |
| 58 | Rails weighing less than 25 kilograms, per metre, and grooved rails for tramways (N.W.) 100 kil.   | 7 00 | 5 50 | 5 50 |
| 59 | Bars, not polished, of any section, even galvanized or coated with tin (Note 15) .....   | —    | Free | Free |
| 60 | Plates, or sheets, more than 5 millim. in thickness (Note 15) .....  | —    | Free | Free |
| 61 | The same, from 1 to 5 millim. in thickness .....   | —    | Free | Free |
| 62 | Iron plates or sheets, less than 1 millim. in thickness .....  | —    | Free | Free |
| 63 | Iron plates or sheets, polished, engraved, galvanized, coated with lead, perforated, indented, corrugated or worked in any other manner, but not manufactured; and polished bars (Note 16) ..... | —    | Free | Free |
| 64 | Iron and steel plates or sheets, coated with tin, including tin plate, not manufactured .....  | —    | Free | Free |
|    | Tare: cases 10%, otherwise N.W. 100 kil.   | —    | Free | Free |
| 65 | Hoop iron and hoop steel, from 1 to 3 millim. inclusive in thickness and up to 160 millim. wide .....  | —    | Free | Free |
| 66 | Doitto, and elastic hoop iron and steel, coated with other materials, less than 1 millim. in thickness .....   | —    | Free | Free |

## GROUP III.

## Manufactures of Wrought or Cast Iron and Steel.

## A.—Cast Iron:

|    |   |          |      |      |
|----|---|----------|------|------|
| 67 | Tubes of cast iron more than 10 millim. in thickness (Note 17) (N.W.) ..... | 100 kil. | 6 00 | 5 00 |
|----|---|----------|------|------|

CLASSES II.—METALS, AND ALL MANUFACTURES CONTAINING METAL  
AS A PRIME ELEMENT—continued.

| No. 17.—METALS, AND ALL MANUFACTURES CONTAINING METAL AS A PRIME ELEMENT—continued.  |  |                       |                        | Duties. |  | First Second Tariff. Tariff.  |                        | Per. c. Per. c. |         |
|--|--|-----------------------|------------------------|---------|--|---|------------------------|-----------------|---------|
| No.  | Goods.   | First Tariff. Per. c. | Second Tariff. Per. c. | No.     | Goods.   | First Tariff. Per. c.   | Second Tariff. Per. c. | Per. c.         | Per. c. |
| 68   | Ditto, of iron and steel, up to 10 millim. inclusive (Note 17) (N.W.).....   | 100 kil.              | 9 00                   | 7 00    | 106  | Screws and coach screws, from 5 to 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.).....  | 100 kil.               | 49 00           | 32 00   |
| 69   | Ditto, galvanized (N.W.).....  | 100 kil.              | 10 00                  | 8 00    | 107  | Screws and coach screws up to 5 millim. inclusive, in thickness, and nuts and washers therefor (Note 22) (N.W.).....  | 100 kil.               | 45 00           | 38 00   |
| 70   | Parts for fitting the above-mentioned tubes (N.W.).....  | 100 kil.              | 10 00                  | 8 50    | 108  | Horseshoe nails (N.W.).....   | 100 kil.               | 30 00           | 25 00   |
| 71   | Columns of cast iron (N.W.).....   | 100 kil.              | 4 00                   | 4 00    | 109  | Nails, hook-nails, staples, and tacks of all kinds, including French nails, more than 1 millim. thick, not polished nor ornamented in any way (N.W.).....   | 100 kil.               | 25 00           | 20 00   |
| All other kinds of cast iron and steel goods, neither turned, adjusted nor polished: |  |                       |                        |         |  |   |                        |                 |         |
| 72   | Weighting more than 100 kilograms. (Note 18) (N.W.).....   | 100 kil.              | 14 00                  | 10 00   | 110  | Ditto, with heads polished or composed of other materials (N.W.).....   | 100 kil.               | 35 00           | 30 00   |
| 73   | „ from 25 to 100 kilograms. (Note 18) (N.W.).....  | 100 kil.              | 16 00                  | 12 00   | Treaty with Switzerland (N.W.).....  |   |                        |                 |         |
| 74   | „ more than 1 up to 25 kilograms. (Note 17) (N.W.).....  | 100 kil.              | 20 00                  | 16 00   | 111  | Mortise locks, bolts, padlocks, and keys for the same, without parts of other metals (N.W.).....  | 100 kil.               | 75 00           | 48 00   |
| 75   | Weighting less than 1 kilog. inclusive (Note 18) (N.W.).....   | 100 kil.              | 25 00                  | 20 00   | 112  | Ditto, with parts of other metals (N.W.).....   | 100 kil.               | 100 00          | 00 00   |
| B.—Articles of Iron, Wrought and Stamped:  |  |                       |                        |         |  |   |                        |                 |         |
| 76   | Straight axles, neither turned, adjusted, nor polished, for carriages and carts of all kinds (N.W.).....   | 100 kil.              | 9 00                   | 7 00    | 113  | Fittings for doors, windows, vehicles, and furniture, not polished nor with parts of other materials, not mentioned elsewhere (N.W.).....   | 100 kil.               | 35 00           | 30 00   |
| 77   | Ditto, turned, adjusted or polished (N.W.).....  | 100 kil.              | 10 00                  | 8 00    | 114  | Ditto, polished or with parts of other materials (N.W.).....  | 100 kil.               | 60 00           | 50 00   |
| 78   | Bent axles and crank axles ( <i>siguientes</i> ) (N.W.).....   | 100 kil.              | 18 00                  | 16 00   | 115  | Kitchen ranges, stoves, calorifiers, and other similar apparatus, ornamented or not with other materials (N.W.).....  | 100 kil.               | 32 00           | 27 00   |
| 79   | Iron and steel wheels, weighing more than 100 kilograms, for locomotives and railway and tramway carriages and wagons, whether mounted on axles or not (Note 19) (N.W.).....   | 100 kil.              | 20 00                  | 13 00   | 116  | Coffers and safes of iron or steel for the custody of valuables, or for other uses, with or without parts of other metals (N.W.).....   | 100 kil.               | 60 00           | 48 00   |
| 80   | Other wheels, iron and steel pulley blocks, and component parts of wheels and pulley blocks (Note 19) (N.W.).....  | 100 kil.              | 25 00                  | 18 00   | 117  | Balconies, gratings, and balustrades of iron or steel, fully finished (N.W.).....   | 100 kil.               | 35 00           | 28 00   |
| 81   | Springs and buffers, not of iron or steel, for all kinds of carriages (N.W.).....  | 100 kil.              | 13 00                  | 11 00   | 118  | Bells and other domestic furniture and utensils of iron or steel (except kitchen utensils and domestic utensils made of sheet metal) without parts of other metals; also component parts of such furniture and utensils (N.W.)..... | 100 kil.               | 40 00           | 35 00   |
| 82   | Chains and cables of iron and steel, with links more than 10 millim., inclusive, in thickness (N.W.).....  | 100 kil.              | 13 00                  | 11 00   | 119  | Beds and other domestic furniture and utensils (other than kitchen utensils), formed of tubes of iron or steel coated with brass or nickel; also component parts of the same, and the tubes, even imported separately (N.W.).....   | 100 kil.               | 55 00           | 45 00   |
| 83   | Chains of iron and steel, nickelled or not, with links from 2 to 10 millim., exclusive, in thickness (N.W.).....   | 100 kil.              | 24 00                  | 20 00   | 120  | Beds, and other domestic furniture and utensils, of iron and steel (except kitchen and domestic utensils made of sheet metal with parts of other metals, or ornamented with other materials (N.W.).....                             | 100 kil.               | 60 00           | 50 00   |
| 84   | Ties, tie-beams, fishplates and connecting pieces, casters ( <i>roldanos</i> ) and other objects for the permanent way of railways and tramways, including those of the Decauville and similar systems (N.W.).....   | 100 kil.              | 9 00                   | 7 00    | Articles specified in No. 120, as also medical and surgical furniture of cast iron, wrought iron or steel, even combined with other materials or upholstered, such as auscultating and operating chairs, treatment and autopsy tables, cupboards and show cases for instruments, sick beds &c. (Treaty with Switzerland) (N.W.)..... |   |                        |                 |         |
| 85   | Railway points of iron and steel, and separate parts of the same (N.W.).....   | 100 kil.              | 16 00                  | 13 00   | 121  | Tools for sawing, rasping, or filing, with or without handles (N.W.).....   | 100 kil.               | 50 00           | 37 50   |
| 86   | Turntables, tramping cars, signaling apparatus, and other similar articles (N.W.).....   | 100 kil.              | 15 00                  | 12 00   | 122  | Ditto, for piercing, planing, or cutting, with or without handles (N.W.).....   | 100 kil.               | 25 00           | 20 00   |
| 87   | Iron or steel pipes, wrought or drawn, or simply bent ( <i>voladnos</i> ), not exceeding 45 millim. in diameter (N.W.).....  | 100 kil.              | 18 00                  | 13 00   | 123  | Ditto, other, with or without handles, and weighing more than 1 kilog. (N.W.).....  | 100 kil.               | 20 00           | 13 35   |
| 88   | Iron or steel pipes, wrought or drawn, or simply bent, of 45 millim. and upwards in diameter (N.W.).....   | 100 kil.              | 21 00                  | 16 00   | 124  | The same, weighing not more than 1 kilog. (N.W.).....   | 100 kil.               | 30 00           | 22 50   |
| 89   | Iron or steel parts for fitting the above-mentioned pipes (N.W.).....  | 100 kil.              | 30 00                  | 25 00   | E.—Small wares:  |   |                        |                 |         |
| 90   | Iron and steel frames for tenders, railway carriages and wagons, casks, chimneys, water tanks, boilers not for machinery, and similar articles of iron and steel plates joined with bolts (N.W.).....  | 100 kil.              | 15 00                  | 12 50   | 125  | Springs of iron and steel of a thickness of 1 millim. or less, polished, covered or not with other materials; and clock springs (N.W.).....   | 100 kil.               | 75 00           | 75 00   |
| 91   | Large pieces of iron and steel composed of bars or of bars and the sheets belonging to them, joined with bolts or screws; also the foregoing articles not bolt-joined, pierced and cut to measure for bridges, frames of houses and other buildings and bolt-joined tubes (N.W.).....  | 100 kil.              | 22 00                  | 17 00   | 126  | Irons (for ironing clothes, etc.) (N.W.).....   | 100 kil.               | 20 00           | 20 00   |
| 92   | Barrels not smoothed down, for legally allowed firearms (N.W.).....  | 100 kil.              | 75 00                  | 75 00   | 127  | Needles for sewing or embroidery, pens, fish-hooks, springs and parts of watches, and similar articles (Note 23) (N.W.).....  | 100 kil.               | 1 00            | 3 00    |
| 93   | Wrought or stamped articles weighing more than 100 kilograms, for whatever purpose destined, and cast articles, turned, adjusted or polished, with the exception of pieces of machinery, polished or not, and articles expressly included in other headnotes of the Tariff (N.W.)..... | 100 kil.              | 20 00                  | 17 00   | 128  | Kitchen utensils of iron or steel, cast, neither polished nor coated in any way (N.W.).....   | 100 kil.               | 10 00           | 10 00   |
| 94   | Ditto, up to 100 kilograms, in weight, inclusive (N.W.).....   | 100 kil.              | 26 00                  | 22 00   | 129  | Ditto, polished, galvanized, tinned, enamelled, or coated with other metals (N.W.).....   | 100 kil.               | 25 00           | 20 00   |
| C.—Wire and manufactures thereof:  |  |                       |                        |         |  |   |                        |                 |         |
| 95   | Iron or steel wire, 5 millim. or more thick, whatever may be the shape of its section, not polished, nor dipped in other metals (Note 20) (N.W.).....  | 100 kil.              | 9 00                   | 7 00    | 130  | Kitchen and domestic utensils, manufactured from sheet iron or steel, neither polished, tinned, galvanized, nor enamelled (N.W.).....   | 100 kil.               | 60 00           | 45 00   |
| 96   | Ditto, polished or dipped in other metals, except gold or silver (Note 20) (N.W.).....   | 100 kil.              | 12 00                  | 10 00   | Treaty with Switzerland (N.W.).....  |   |                        |                 |         |
| 97   | Ditto, from 1 to 5 millim. in thickness, exclusive, whether or not polished or dipped in other metals (except gold or silver) (Note 20) (N.W.).....  | 100 kil.              | 13 00                  | 11 00   | 131  | Ditto, polished, galvanized, enamelled, or tinned, including tinplate goods not otherwise mentioned (N.W.).....   | 100 kil.               | 100 00          | 80 00   |
| 98   | Ditto, less than 1 millim. thick (Note 20) (N.W.).....   | 100 kil.              | 18 00                  | 15 00   | Treaty with Switzerland (N.W.).....  |   |                        |                 |         |
| 99   | Wire rope of iron or steel, including those having a mixture of other materials (N.W.).....  | 100 kil.              | 28 00                  | 21 00   | 132  | Tin-plate, die-stamped, lithographed, or painted in sheets (N.W.).....  | 100 kil.               | 40 00           | 30 00   |
| 100  | Barbed wire, and springs of iron or steel wire, also springs for furniture joined with a hook (N.W.).....  | 100 kil.              | 18 00                  | 14 00   | 133  | Frames for umbrellas and parasols, without handles or ornaments of other materials; also separate parts of same (N.W.).....   | 100 kil.               | 36 00           | 36 00   |
| 101  | Fence, netting ( <i>enrejados</i> ) and gauze of iron or steel wire, if the thickness of the wire exceeds 1 millim., and springs for furniture, joined with the wire itself (N.W.) (see Disposition 4th).....  | 100 kil.              | 22 70                  | 22 70   | 134  | Ditto, with handles or ornaments of other materials (N.W.).....   | 100 kil.               | 45 00           | 45 00   |
| 102  | Gauze of iron or steel wire up to 1 millim. thick, inclusive, provided that there are not more than 40 threads per square centimetre therein (see Disposition 4th) (Note 21) (N.W.).....   | 100 kil.              | 40 00                  | 30 00   | 135  | Table knives, carvers, claspknives ( <i>navajas</i> ), pen-knives, and hand-knives for same (Note 25) (N.W.).....   | 100 kil.               | 3 00            | 2 00    |
| 103  | Ditto, having more than 40 threads per centimetre (see Disposition 4th) (Note 21) (N.W.).....  | 100 kil.              | 110 00                 | 90 00   | 136  | Scissors for sewing or toilet purposes (Note 25) (N.W.).....  | 100 kil.               | 1 50            | 3 00    |
| D.—Hardware:   |  |                       |                        |         |  |   |                        |                 |         |
| 104  | Bolts, rivets and dog spikes (N.W.).....   | 100 kil.              | 15 00                  | 15 00   | C.137  | Pins, plain, also wire (Paris) nails, of 1 millim. or less in thickness (N.W.).....   | 100 kil.               | 4 00            | 2 00    |
| 105  | Screws and coach screws more than 10 millim. thick, and nuts and washers therefor (Note 22) (N.W.).....  | 100 kil.              | 15 50                  | 15 50   | C.138  | Pins and hairpins partly composed of other materials (except gold and silver) (N.W.).....   | 100 kil.               | 4 00            | 2 00    |
|  |  |                       |                        |         | 139  | Clasps, hooks, chains, of 2 millim. or less in thickness, buckles and other similar articles, with or without parts of other metals (N.W.).....   | 100 kil.               | 1 00            | 0 50    |
|  |  |                       |                        |         | 140  | Ditto, for personal use, with or without parts or coating of other metals, except gold or silver (N.W.).....  | 100 kil.               | 4 00            | 4 00    |

| Fertilisers, Chemical and Pharmaceutical Products. |   |               |       |       |
|--|---|---------------|-------|-------|
| 206  | Mineral fertilisers, except superphosphates of lime and Thomas' slag, sulphate of potash, or of ammonia, nitrate of potash or of soda, chloride of potash and Stassfurt salts, except kieserite (G. W.) | 100 kil.      | 0 10  | 0 10  |
| 207  | superphosphates of lime and Thomas' slag (G. W.)  | 100 k l.      | 0 05  | 0 05  |
| 208  | Acetate of lime and pyrolignite of iron (G. W.)   | "             | 3 00  | 2 70  |
| 209  | Aniline oil and hydrochlorate of aniline (G. W.)  | "             | 4 50  | 4 50  |
| 210  | Acetic and pyroligneous acids (G. W.)   | "             | 0 50  | 0 50  |
| 211  | Citric and tartaric acids and alkaline and tereosulphates (G. W.)   | 100 kil.      | 0 45  | 0 45  |
| 212  | Hydrochloric and sulphuric acids (G. W.)  | "             | 2 25  | 2 25  |
| 213  | Nitric acid (G. W.)   | "             | 6 00  | 6 00  |
| 214  | Phenic acid, naphthalene, creoline, and other similar antiseptics (N. W.)   | .....kilog.   | 0 60  | 0 43  |
| 215  | Sulphuric acid and other similar acids (G. W.)  | .....100 kil. | 12 00 | 12 00 |
| 216  | Mineral waters  | .....100 kil. | 15 00 | 11 25 |
|  | of Portuguese production and origin:  |               |       |       |
|  | Imported by land  | .....         | --    | Free. |
|  | " " sea   | .....hectol.  | --    | 5 00  |
| 217  | Alumina (N. W.)   | .....100 kil. | 52 50 | 52 50 |
| 218  | Alumina, sulphate, chloride, and acetate of alumina, ammoniate of soda, sulphate of magnesia and kieserite (G. W.)  | .....100 kil. | 2 25  | 2 25  |
| 219  | Antipyrine and similar products (Note 31) (N. W.)   | .....kilog.   | 4 00  | 2 30  |
| 220  | Sulphur, crude, not ground, even cast (G. W.)   | .....100 kil. | 1 80  | 1 40  |
| 221  | " refined, not ground   | "             | 2 25  | 2 25  |
| 222  | " refined, ground, also flowers of sulphur (G. W.)  | .....100 kil. | 3 00  | 2 50  |
| 223  | Alkaline carbonates, borates, and silicates, salts of ammonia, except sulphate of ammonia (G. W.)   | .....100 kil. | 3 00  | 3 00  |
| 224  | Calcium carbide (Note 31) (G. W.)   | .....         | 39 00 | 30 00 |
| 225  | Chlorates of potassium and sodium and phosphoric acid (G. W.)   | .....kilog.   | 0 25  | 0 25  |
| 226  | Chloroform (N. W.)  | .....         | 5 00  | 5 00  |
| 227  | Chloride of lime and chloride of calcium (G. W.)  | .....100 kil. | 3 30  | 4 00  |
| 228  | " of sodium (G. W.)   | "             | 4 40  | --    |
|  | of Portuguese production and origin, imported by land   | .....         | --    | 43 00 |
| 229  | Chlorine (N. W.)  | .....100 kil. | 18 00 | Free. |





| TARIFF.]   |  |             |        | Duties. |         |         |  | Duties. |         |         |  |
|--|--|-------------|--------|---------|---------|---------|--|---------|---------|---------|--|
|  |  |             |        | First   | Second  | Tariff. |  | First   | Second  | Tariff. |  |
| No.  |  |             |        | Pes. c. | Pes. c. | Pes. c. |  | Pes. c. | Pes. c. | Pes. c. |  |
| Goods.   |  |             |        |         |         |         |  |         |         |         |  |
| C.323  | Twisted threads of two or more strands, of vegetable fibres except cotton, unbleached, bleached, dyed or printed, weighing 30 grammes inclusive per 10 metres (see Disp. 54b) (N.W.)   | .....kilog. | 4 00   | 2 00    |         |         |  |         |         |         |  |
| 324  | Thread of manila hemp, twisted, of one strand weighing up to 30 grammes per 10 metres (N.W.)   | 100 kil.    | 30 00  | 15 00   |         |         |  |         |         |         |  |
| 325  | Thread, twine, cordage, and tackle of vegetable fibres, not elsewhere mentioned, weighing from 5 to 50 grammes inclusive, per 10 metres (N.W.)   | 100 kil.    | 40 00  | 30 00   |         |         |  |         |         |         |  |
| 326  | Ditto, weighing 51 grammes or over   | "           | 25 00  | 20 00   |         |         |  |         |         |         |  |
| GROUP III.   |  |             |        |         |         |         |  |         |         |         |  |
| Tissues and Trimmings.   |  |             |        |         |         |         |  |         |         |         |  |
| Tissues of hemp, linen, or ramie, whether or not having all the warp or all the weft of cotton, plain or twilled (Note 43):  |  |             |        |         |         |         |  |         |         |         |  |
| 327  | Up to 10 threads inclusive   | (N.W.)      | 2 00   | 1 30    |         |         |  |         |         |         |  |
| C.328  | From 11 to 20 threads inclusive  | "           | 5 00   | 4 00    |         |         |  |         |         |         |  |
| C.329  | From 21 to 35  | "           | 11 00  | 8 00    |         |         |  |         |         |         |  |
| C.330  | From 36 upwards  | "           | 14 00  | 7 20    |         |         |  |         |         |         |  |
| C.331  | These same tissues, figured (Note 41):   | "           | 5 00   | 3 20    |         |         |  |         |         |         |  |
| C.332  | Up to 20 threads inclusive (N.W.)  | "           | 11 00  | 5 00    |         |         |  |         |         |         |  |
| C.333  | From 21 to 35 threads inclusive (N.W.)   | "           | 15 00  | 8 60    |         |         |  |         |         |         |  |
| C.334  | 36 threads and upwards (N.W.)  | "           |        |         |         |         |  |         |         |         |  |
| C.334  | Velvet and plush, of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.)  | .....kilog. | 6 00   | 4 50    |         |         |  |         |         |         |  |
| 335  | Lace of hemp, linen, or ramie, whether or not with the warp or weft of cotton (N.W.)   | .....kilog. | 12 50  | 11 25   |         |         |  |         |         |         |  |
| 336  | Knitted or netted tissues of hemp, linen, or ramie (N.W.)  | .....kilog. | 9 00   | 7 00    |         |         |  |         |         |         |  |
| Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres, except cotton, hemp, linen, or ramie, weighing 500 grammes or more per sq. metre (Notes 43 and 45): |  |             |        |         |         |         |  |         |         |         |  |
| 337  | Up to 10 threads inclusive (N.W.)  | .....kilog. | 0 75   | 0 27    |         |         |  |         |         |         |  |
| 338  | Tissues, plain or twilled, of jute, manila hemp, agave, or other vegetable fibres, except hemp, linen or ramie, whether or not with all the warp or all the weft of cotton, weighing less than 500 grammes per square metre (Notes 43 and 45): | .....kilog. | 0 75   | 0 60    |         |         |  |         |         |         |  |
| 339  | Up to 10 threads inclusive   | "           | 2 00   | 1 50    |         |         |  |         |         |         |  |
| 340  | From 11 to 20 threads inclusive (N.W.)   | "           | 4 00   | 3 00    |         |         |  |         |         |         |  |
| C.341  | Tissues, figured, for upholstery and curtains, whether or not with all the warp or the weft of cotton, and table-covers and bedspreads of the same (N.W.)  | .....kilog. | 3 00   | 2 25    |         |         |  |         |         |         |  |
| C.342  | The same tissues, figured, for other purposes (N.W.)   | .....kilog. | 3 50   | 2 75    |         |         |  |         |         |         |  |
| 343  | Carpets of vegetable fibre, whether or not with all the warp or the weft of cotton (N.W.)  | .....kilog. | 1 50   | 1 25    |         |         |  |         |         |         |  |
| 344  | Trimmings, galloons, tapes, and ribbons, up to 5 centimetres wide, of hemp, linen, ramie, or other vegetable fibres, with or without admixture of cotton (Note 44) (N.W.)  | .....kilog. | 3 50   | 2 80    |         |         |  |         |         |         |  |
| 345  | Hose, buckets, and other articles of canvas, even containing admixture of cotton, or strengthened with wire, and foot wipers ( <i>limpia barro</i> ) (N.W.)  | .....kilog. | 1 00   | 1 00    |         |         |  |         |         |         |  |
| 346  | Nets of vegetable fibres, except cotton, for hunting and fishing, and netted hammocks of the same fibres (N.W.)  | .....kilog. | 1 50   | 1 50    |         |         |  |         |         |         |  |
| CLASS VI.—WOOL, HORSEHAIR, AND OTHER HAIR, AND MANUFACTURES THEREOF.   |  |             |        |         |         |         |  |         |         |         |  |
| GROUP I.   |  |             |        |         |         |         |  |         |         |         |  |
| Raw.   |  |             |        |         |         |         |  |         |         |         |  |
| 347  | Hair of vicuña, angora, or cashmere goat, unwashed, washed, or dyed (G.W.)   | 100 kil.    | 10 00  | 10 00   |         |         |  |         |         |         |  |
| 348  | Hair of the rabbit, hare, beaver, and other similar hair, unwashed, washed, or dyed (G.W.)   | .....kilog. | 1 00   | 1 00    |         |         |  |         |         |         |  |
| 349  | Human hair, worked or unworked (G.W.)  | "           | 5 00   | 5 00    |         |         |  |         |         |         |  |
| 350  | Other hair, including horsehair ( <i>cerdas y crines</i> ), unwashed, washed or dyed (G.W.)  | 100 kil.    | 20 00  | 20 00   |         |         |  |         |         |         |  |
| 351  | Wool, common, unwashed (Note 47) (G.W.)  | "           | 25 00  | 19 65   |         |         |  |         |         |         |  |
| 352  | Woolen rags, carbonised, dyed or not   | "           | 8 00   | 3 79    |         |         |  |         |         |         |  |
| 353  | Woolen rags, raw   | "           | 0 50   | 0 25    |         |         |  |         |         |         |  |
| 354  | Wool, washed (Note 47) (G.W.)  | "           | 60 00  | 45 70   |         |         |  |         |         |         |  |
| 355  | Wool or hair waste, carded, whether or not the result of the working up of rags, and waste of woolen or worsted yarns ( <i>borras de estambre</i> ) (Note 48) (G.W.)   | 100 kil.    | 50 00  | 50 00   |         |         |  |         |         |         |  |
| 356  | Wool and hair combed or carded, undyed, including prepared rovings undyed, measuring less than 125 metres per kilog. (G.W.)  | .....kilog. | 80 00  | 80 00   |         |         |  |         |         |         |  |
| 357  | Wool and hair combed or carded, dyed, including prepared rovings dyed, measuring less than 125 metres per kilog. (G.W.)  | .....kilog. | 100 00 | 100 00  |         |         |  |         |         |         |  |
| GROUP II.  |  |             |        |         |         |         |  |         |         |         |  |
| Yarns.   |  |             |        |         |         |         |  |         |         |         |  |
| Yarns of wool or hair, single, undyed, measuring Per kilog. (see Disposition 4th):   |  |             |        |         |         |         |  |         |         |         |  |
| 358  | Up to 50,500 metres inclusive  | (N.W.)      | 3 00   | 2 45    |         |         |  |         |         |         |  |
| 359  | From 50,501 to 70,500 inclusive  | "           | 3 50   | 2 79    |         |         |  |         |         |         |  |
| 360  | From 70,501 and upwards  | "           | 3 75   | 3 00    |         |         |  |         |         |         |  |
| GROUP III.   |  |             |        |         |         |         |  |         |         |         |  |
| Tissues.   |  |             |        |         |         |         |  |         |         |         |  |
| C.361  | Carpets of wool or hair, with or without admixture of vegetable materials, the width of the piece being greater than 1·50 metres (N.W.)  | .....kilog. | 4 00   | 3 00    |         |         |  |         |         |         |  |
| C.362  | The same, the width being less than 1·50 metres (N.W.)   | .....kilog. | 3 00   | 2 25    |         |         |  |         |         |         |  |
| 363  | Felt of wool or hair, with or without admixture of vegetable materials, for articles of dress or for the manufacture of hats (N.W.)  | .....kilog. | 2 50   | 1 90    |         |         |  |         |         |         |  |
| 364  | The same, for other purposes   | "           | 1 50   | 1 50    |         |         |  |         |         |         |  |
| 365  | The same in the form of wads for guns (N.W.)   | "           | 1 50   | 0 90    |         |         |  |         |         |         |  |
| 366  | Blankets of wool or hair, with or without admixture of vegetable materials, for beds or for burden and saddle animals (N.W.)   | .....kilog. | 3 50   | 3 50    |         |         |  |         |         |         |  |
| C.367  | Travelling bags of the same materials (N.W.)   | .....kilog. | 6 00   | 4 50    |         |         |  |         |         |         |  |
| Tissues of pure wool, hair, or flock wool not specially mentioned, weighing per square metre:  |  |             |        |         |         |         |  |         |         |         |  |
| C.368  | Not more than 150 grammes (N.W.)   | .....kilog. | 15 00  | 10 00   |         |         |  |         |         |         |  |
| C.369  | From 151 to 250 grammes inclusive (N.W.)   | "           | 12 00  | 9 00    |         |         |  |         |         |         |  |
| C.370  | From 251 to 450  | "           | 10 00  | 8 00    |         |         |  |         |         |         |  |
| C.371  | 451 grammes or more (N.W.)   | "           | 8 50   | 7 00    |         |         |  |         |         |         |  |
| The same, having all the warp or the weft of cotton or other vegetable textile fibres, weighing per square metre:  |  |             |        |         |         |         |  |         |         |         |  |
| C.372  | Not more than 150 grammes (N.W.)   | .....kilog. | 9 00   | 7 00    |         |         |  |         |         |         |  |
| C.373  | From 151 to 250 grammes inclusive (N.W.)   | "           | 8 00   | 6 00    |         |         |  |         |         |         |  |
| C.374  | From 251 to 450  | "           | 6 00   | 5 00    |         |         |  |         |         |         |  |
| C.375  | 451 grammes or more (N.W.)   | "           | 5 00   | 4 00    |         |         |  |         |         |         |  |
| C.376  | Tissues of wool or hair for tapestry and also table-covers and bedspreads (N.W.)   | .....kilog. | 6 00   | 5 00    |         |         |  |         |         |         |  |
| C.377  | The same, having all the warp or the weft of cotton or other vegetable fibres (N.W.)   | .....kilog. | 5 00   | 4 00    |         |         |  |         |         |         |  |
| C.378  | Astrakhan, plushes, and velvets, of wool or hair, even though mixed with cotton or other vegetable fibres (N.W.)   | .....kilog. | 4 50   | 3 50    |         |         |  |         |         |         |  |
| C.379  | Knitted tissues of wool or hair, with or without admixture of cotton or other vegetable fibres, in the piece, undershirts, drawers, vests, and other similar garments (N.W.)   | .....kilog. | 10 00  | 6 40    |         |         |  |         |         |         |  |
| C.380  | Stockings, socks, gloves, round caps ( <i>boinas</i> ) and other articles (N.W.)   | .....kilog. | 12 00  | 8 00    |         |         |  |         |         |         |  |
| C.381  | Tissues of wool or hair (netted tissues), and lace of the same materials, with or without admixture of cotton or other vegetable fibres (N.W.)   | .....kilog. | 14 00  | 12 00   |         |         |  |         |         |         |  |
| 382  | Tissues of bristles or horsehair, with or without admixture of cotton or other vegetable fibres (N.W.)   | .....kilog. | 4 00   | 1 00    |         |         |  |         |         |         |  |
| 383  | Galloons, tapes, and braids of wool or hair, up to 5 centimetres broad, with or without admixture of vegetable fibres (Note 44) (N.W.)   | .....kilog. | 5 00   | 3 75    |         |         |  |         |         |         |  |
| 384  | Other trimmings of wool, with or without admixture of vegetable fibres (Note 44) (N.W.)  | .....kilog. | 6 00   | 4 80    |         |         |  |         |         |         |  |
| CLASS VII.—SILK AND MANUFACTURES THEREOF (Note 50).  |  |             |        |         |         |         |  |         |         |         |  |
| GROUP I.   |  |             |        |         |         |         |  |         |         |         |  |
| Raw Silk.  |  |             |        |         |         |         |  |         |         |         |  |
| 385  | Silkworms' eggs (G.W.)   | .....kilog. | 0 10   | 0 10    |         |         |  |         |         |         |  |
| 386  | Silk cocoons and waste thereof (G.W.)  | "           | 0 10   | 0 10    |         |         |  |         |         |         |  |
| 387  | Floss silk, unmanufactured, whether combed, carded, dyed, bleached, or not (G.W.)  | .....kilog. | 0 15   | 0 15    |         |         |  |         |         |         |  |
| GROUP II.  |  |             |        |         |         |         |  |         |         |         |  |
| Yarns [see Disposition 5th].   |  |             |        |         |         |         |  |         |         |         |  |
| 388  | Silk, unbleached, spun, not twisted (N.W.)   | .....kilog. | 0 25   | 0 25    |         |         |  |         |         |         |  |
| 389  | " twisted, unbleached (N.W.)   | "           | 3 00   | 3 00    |         |         |  |         |         |         |  |
| 390  | " twisted, boiled, bleached, or dyed (N.W.)  | "           | 4 00   | 4 00    |         |         |  |         |         |         |  |
| 391  | Floss silk and artificial silk, spun, neither twisted nor dyed (N.W.)  | .....kilog. | 0 15   | 0 15    |         |         |  |         |         |         |  |
| 392  | The same, twisted, of two or more strands, not dyed (N.W.)   | .....kilog. | 2 00   | 2 00    |         |         |  |         |         |         |  |
| 393  | The same, dyed (N.W.)  | "           | 3 00   | 3 00    |         |         |  |         |         |         |  |
| GROUP III.   |  |             |        |         |         |         |  |         |         |         |  |
| Tissues.   |  |             |        |         |         |         |  |         |         |         |  |
| 394  | Tissues of silk, unbleached, neither dyed nor printed (N.W.)   | .....kilog. | 9 00   | 9 00    |         |         |  |         |         |         |  |
| C.395  | The same, dyed or printed (N.W.)   | "           | 16 00  | 13 00   |         |         |  |         |         |         |  |
| Bolting cloth of all kinds, and of any colour (N.W.) (Treaty with Switzerland)   |  |             |        |         |         |         |  |         |         |         |  |
| C.396  | Tissues of boiled silk, with or without mixture of artificial silk, not elsewhere mentioned  | .....kilog. | 25 00  | 18 00   |         |         |  |         |         |         |  |
| C.397  | Ditto with mixture of floss silk, not elsewhere mentioned (N.W.)   | .....kilog. | 15 00  | 13 00   |         |         |  |         |         |         |  |
| C.398  | Tissues of floss silk, not elsewhere mentioned (N.W.)  | .....kilog. | 15 00  | 10 50   |         |         |  |         |         |         |  |
| C.399  | Velvet and plush of silk or floss silk (N.W.)  | .....kilog. | 35 00  | 21 10   |         |         |  |         |         |         |  |
| C.400  | Tulle, lace and lace edgings ( <i>encajes y puntillas</i> ) of silk or floss silk, embroidered or not (N.W.)   | .....kilog. | 30 00  | 26 00   |         |         |  |         |         |         |  |
| "Chemical" or "aérienne" embroidery of silk, even with application of tulle or any other tissue (Treaty with Switzerland)  |  |             |        |         |         |         |  |         |         |         |  |
| C.401  | Knitted tissues of silk, floss silk, or artificial (chemical) silk, in the piece or made up (N.W.)   | .....kilog. | 30 00  | 25 00   |         |         |  |         |         |         |  |
| C.402  | Velvet and plush of silk or floss silk with the whole warp or the whole weft of cotton or other vegetable fibre (N.W.)   | .....kilog. | 20 00  | 13 10   |         |         |  |         |         |         |  |
| C.403  | Tissues of silk, floss silk, or artificial (chemical) silk, with the whole warp or the whole weft of wool or hair (N.W.)   | .....kilog. | 20 00  | 15 00   |         |         |  |         |         |         |  |
| C.404  | The same, with the whole warp or weft of cotton or other vegetable fibres (N.W.)   | .....kilog. | 11 00  | 11 00   |         |         |  |         |         |         |  |
| 405  | Trimmings of silk of all kinds, including combed silk for embroidery, galloons and ribbons, up to 7 centim. wide, with or without mixture of other textile fibres (Notes 44 and 51) (N.W.)   | .....kilog. | 10 00  | 10 00   |         |         |  |         |         |         |  |

| No.   | Goods.   | Dates,<br>First Second<br>Tariff, Tariff<br>Pes. C. Pes. c. |
|---|--|---|
| CLASS VIII.—PAPER AND MANUFACTURES THEREOF.   |  |   |
| GROUP I.  |  |   |
| 406   | Pulp for paper making, cuttings of paper and waste paper (Note 52) (G.W.) .....  | 100 kil. 0 75 0 50  |
| GROUP II.   |  |   |
| Paper in a crude condition ( <i>en rama</i> ).<br>Endless paper, white or coloured, not cut, stained or not, weighing per square metre (Note 53): |  |   |
| 407   | Up to 20 grammes inclusive (N.W.) .....  | 100 kil. 45 00 30 35  |
| 408   | From 21 to 40 grammes inclusive (N.W.) .....   | " " 31 00 18 00   |
| 409   | " 41 to 50 " " containing mechanical pulp Notes 53an 154(N.W.) .....   | " " 11 00 8 50  |
| 410   | From 51 to 55 grammes inclusive, not containing mechanical pulp, and all papers weighing 51 grammes upwards (N.W.) ..... | 100 kil. 31 00 18 00  |
| 411   | Common packing paper, dyed in the pulp or not (Note 55) (N.W.) .....   | 100 kil. 14 50 10 35  |
| 412   | This paper made of common pulp ( <i>aucúo</i> ), with or without designs, for wrapping paper (Note 55) (N.W.) .....      | 100 kil. 35 00 18 00  |
| 413   | Other kinds of crude paper ( <i>en rama</i> ), not expressly mentioned (N.W.) .....                                      | 100 kil. 60 00 30 00  |

| No.       | Goods.   | Duties.       |                 |
|-----------|--|---------------|-----------------|
|           |  | First Second. | Tariff. Tariff. |
|           |  | Pes. c.       | Pes. c.         |
| 441       | Common wood in planks from 40 millim. inclusive in thickness; boards, beams, logs, and wood for shipbuilding . . . . .   | cubic metre   | 6 00 5 90       |
|           | Common wood in <i>trunks or logs, unmarked or marked with the mark of Portuguese production, imported by land</i> . . . . .  | —             | Free            |
| 442       | Planks of common wood, having less than 40 millim. in thickness . . . . .  | cubic metre   | 7 00 6 65       |
|           | Planks, beams &c. of common wood and wood for shipbuilding imported from countries mentioned in Groups 1. and 2. while the Convention with Norway remains in force . . . . . | cubic metre   | — 5 00          |
| 443       | Planks of common wood, planed or grooved . . . . .   | cubic metre   | 15 00 12 00     |
| 444       | Fine wood, in logs and pieces, boards and planks, not wrought, from 40 millim. in thickness (N.W.) . . . . .   | 100 kil.      | 0 50 0 50       |
| 445       | Iditto, in planks from 5 to 40 millim. inclusive in thickness (N.W.) . . . . .   | 100 kil.      | 8 00 8 00       |
| 446       | Iditto, in sheets less than 5 millim. inclusive in thickness (N.W.) . . . . .  | 100 kil.      | 45 00 30 00     |
| 447       | Hoops, staves, trellis and fencing of common wood, roughly worked (N.W.) . . . . .   | 100 kil.      | 0 20 0 20       |
| 448       | Logs for making paper pulp (Note 62) (G.W.) . . . . .  | 1,000 kil.    | 2 50 1 00       |
| GROUP II. |  |               |                 |

| GROUP III.                      |  |                |              |
|---------------------------------|--|----------------|--------------|
| Prepared or Manufactured Paper. |  |                |              |
| 414                             | White or coloured paper, of any weight, cut; handmade (Note 53) (N.W.)   | ..... 100 kil. | 59 00 40 00  |
| 415                             | Paper covered on one or both sides with mineral or metallic substance, glass or mica (N.W.), 100 kil.  | ..... 100 kil. | 59 00 30 00  |
| 416                             | So-called paraffin paper, paper treated with paraffin, and the like, even cut (N.W.), 100 kil.   | ..... 100 kil. | 40 00 27 00  |
| 417                             | Paper and paperboard ( <i>cartulina</i> ) sensitised for photography (N.W.)  | ..... kilog.   | 3 00 1 00    |
| 418                             | Cut up paper, paper cut into flowers and similar manufactures of paper, including paper tissues or trimmings (Note 54) (N.W.), 100 kil.                | ..... kilog.   | 0 75 0 60    |
| 419                             | Paper cut into tape for telegraph (N.W.), 100 kil.   | ..... kilog.   | 0 40 0 30    |
| C.420                           | Cigarette paper in books, tubes, or paper in sheets for copy books (N.W.)  | ..... kilog.   | 1 00 0 75    |
| 421                             | Account books, copy-books, note books, index books and counterfoils books (Note 55) (N.W.)   | ..... 100 kil. | 75 00 60 00  |
| 422                             | Paper bags and sacks, with or without inscriptions (N.W.)  | ..... 100 kil. | 60 00 50 00  |
| 423                             | Envelopes, stationery, of stationery (unstamped paper and envelopes, and other kinds of prepared or manufactured paper, not expressly mentioned (N.W.) | ..... 100 kil. | 100 00 66 85 |

| Manufactures of Wood. |  |          |             |
|-----------------------|--|----------|-------------|
| 449                   | Coopers' wares of wood, fitted together or not, for<br>holding liquids (N.W.)  | 100 kil. | 10 00 10 00 |
| 450                   | Other, for other purposes, and packing cases of<br>common wood, fitted together or not (N.W.)  | 100 kil. | 2 10 2 10   |
| 451                   | Flooring and paving, composed of one kind or of<br>various kinds of wood   | 100 kil. | 50 00 35 00 |
| 452                   | Carpenters' wares of common wood, whether<br>not carved (N.W.)   | 100 kil. | 20 00 15 00 |
| 453                   | Turned or carved articles of common wood, whether<br>painted or varnished or not, except furniture and<br>laths (mouldings) (N.W.)   | 100 kil. | 30 00 22 50 |
| 454                   | Carved wares of lime, cherry and walnut<br>(except furniture and mouldings) and boot and shoe<br>heels of wood, covered or not with celluloid or<br>other materials, are dutiable under No. 453 (Treaty<br>with Switzerland) |          |             |
| 454                   | Articles of all kinds made of fine wood, except<br>furniture and laths (mouldings) (N.W.)  | 100 kil. | 70 00 52 50 |
| 455                   | Laths (mouldings) of common wood in the white, or<br>prepared for gilding, silvering, nickelling or<br>varnishing (N.W.)   | 100 kil. | 15 00 12 00 |
| 456                   | Ditto, in the finish   | 100 kil. | 60 00 43 75 |

| GROUP IV. |   |          |               |
|-----------|---|----------|---------------|
|           | Wall Paper and the like,  |          |               |
| 424       | Paper printed on natural foundation (N.W.) 100 kil.   | 85       | 00 30 00      |
| 425       | Ditto, on a frosted ( <i>matte</i> ) or lustrous foundation (N.W.) .....  | 100 kil. | 70 00 60 00   |
| 426       | With ornaments of gold, silver, wool, or crystal (N.W.) .....   | 100 kil. | 200 00 150 00 |
| GROUP V.  |   |          |               |
|           | Printed and Engraved Paper and Photographs,   |          |               |
| 427       | Books and other printed matter in Spanish (Castilian) bound or not (see Disposition 2nd) (Notes 58 and 59 (N.W.) .....                              | 100 kil. | 79 80 61 40   |
| 428       | Treaty with Switzerland (N.W.) .....  | "        | — 50 00       |
| 429       | Ditto, in a foreign language, bound or not (see Disposition 2nd) (Note 58) (N.W.) .....   | 100 kil. | 13 00 10 00   |
| 430       | Prints, maps, drawings and photographs (Note 60) (N.W.) .....   | 100 kil. | 2 00 1 25     |
| 431       | Paper ruled with pencil or ink, stamped paper, blank invoices, labels, cheques and similar articles, printed or lithographed (Note 54) (N.W.) ..... | 100 kil. | 125 00 100 00 |

| Furniture (Note 63). |   |          |               |
|----------------------|---|----------|---------------|
|                      | Manufactures of wool, turned, cut or carved, not included in other Nos. of the Tariff, are not to be regarded as furniture if the weight of each article does not exceed 2 kilos. (Treaty with Switzerland) |          |               |
| 457                  | Common bentwood furniture, finished or not, and common parts thereof (N.W.)   | 100 kil. | 70 00         |
| 458                  | Other furniture of common wood, without carving or veneer of fine wood, and not upholstered in tinsies or leather (Note 64) (N.W.)  | 100 kil. | 75 00 50 00   |
| 459                  | Furniture of fine wood, and furniture of common wood veneered with fine wood, not carved, not upholstered with tissue or leather, nor having metal incrustations nor ornaments (Note 64) (N.W.)             | 100 kil. | 100 00 75 00  |
| 460                  | Furniture of any kind of wood, carved, not upholstered, including furniture with incrustations of other materials and metal ornaments (Notes 63 and 64) (N.W.)  | 100 kil. | 150 00 150 00 |
| 461                  | Idto, upholstered with leather or silk or mixtures thereof (N.W.)   | 100 kil. | 225 00 175 00 |
| 462                  | Idto, upholstered with any other kind of tissue (N.W.)  | 100 kil. | 120 00 105 00 |

| GROUP VI.   |   |          |        |
|---|---|----------|--------|
| Cardboard and Miscellaneous Paper.  |   |          |        |
| 431   | Tarred paper, even if lined with light cotton or jute tissue (N.W.)   | 100 kil. |        |
| 432   | Other kinds of paper lined with cotton (N.W.)   | 50 00    | 40 00  |
| Cardboard and paper board, ( <i>cartolina</i> ) unmanufactured weighing per square metro: |   | 125 00   | 75 00  |
| 433   | From 200 to 500 grammes inclusive (N.W.)  | 100 kil. |        |
| 434   | More than 500 grammes (N.W.)  | 40 00    | 25 00  |
| 435   | Ditto, in the form of trays, dishes, floral ornaments and other similar moulded articles, including those of cardboard pulp or carten-pierre, not finished (N.W.) | 20 00    | 16 80  |
| 436   | Cardboard boxes, covered, or covered with common paper, even if with gilt fillets (Note 61) (N.W.)  | 50 00    | 30 00  |
| 437   | The same with ornaments, or covered with fine paper, and finished manufactures of cardboard pulp or carton-pierre (N.W.)  | 100 kil. |        |
|   |   | 120 00   | 100 00 |

| GROUP IV.      |  |            |             |
|----------------|--|------------|-------------|
| Miscellaneous. |  |            |             |
| 163            | Charcoal, firewood, and other vegetable combustibles (G.W.)  | 1,000 kil. | 3 00 2 00   |
|                | Firewood, of Portuguese production and origin:   |            |             |
|                | Imported by land   |            | — Free.     |
|                | by sea   | 1,000 kil. | — 1 00      |
|                | Vegetable charcoal, of Italian production or origin  | 1,000 kil. | — 1 25      |
| 464            | Cork in sheets, planks, and cork dust (G.W.)   | 100 kil.   | 0 60 0 60   |
| 465            | Doitto, manufactured (N.W.)  | "          | 15 00 15 00 |
| 466            | Esparto, nonmanufactured (G.W.)  | "          | 1 50 1 50   |
| 467            | Esed, cane, vegetable hair, rush, osiers, fine straw, palm, and other similar materials, not manufactured, including shavings of cane (G.W.) | 100 kil.   | 0 50 0 50   |
| 468            | The same materials, and esparto, cut, bleached, or dyed (G.W.)   | 100 kil.   | 3 00 2 50   |
| 469            | The same materials and esparto, in the form of baskets, hampers, and other rough packings for the transport of merchandise (G.W.)            | 100 kil.   | 6 00 6 00   |
| 470            | Made up into rope-makers' wares, mats, foot wipers ( <i>lunpia barres</i> ) (G.W.)   | 100 kil.   | 20 00 15 00 |

| CLASS IX. WOOD AND OTHER VEGETABLE MATERIALS<br>EMPLOYED IN INDUSTRY, AND MANUFACTURES<br>THEREOF. |          |      |      |
|--|----------|------|------|
| GROUP I.   |          |      |      |
| Wood.  |          |      |      |
| 438 Staves of oak, chestnut, or any other kind of<br>common wood (G.W.) .....                      | 100 kil. | 0 25 | 0 25 |
| 439 Railway sleepers (G.W.) .....  | 100 kil. | 0 65 | 0 65 |
| 440 Posts and rural stakes of common wood (G.W.) .....   | 100 kil. | 0 75 | 0 75 |
| Of Portuguese production and origin imported by<br>land, unbarbed or simply barbed with the axe    |          | —    | Free |

|     |   |        |      |      |
|-----|---|--------|------|------|
| 471 | In the form of furniture, upholstered with tissues or leather (N.W.).....   | kilog. | 1 50 | 1 00 |
| 472 | In the form of other kinds of furniture (N.W.).....   | kilog. | 1 25 | 0 80 |
| 473 | In the form of plaits, tissues, or trimmings (N.W.).....  | kilog. | 1 50 | 1 00 |
|     | Sew plaits for making hats, without admixture of vegetable fibres of other qualities, of Italian production or origin (N.W.)..... |        | 0 75 |      |



| TARIFF.]  |  |   | SPAIN.   |  |   | 643.   |        |  |
|---|--|---|--|--|---|--------|--------|--|
| No.   | Goods.   | Duties.<br>First Second<br>Tariff. Tariff.<br>Pes. c. Pes. c. | No.  | Goods.   | Duties.<br>First Second<br>Tariff. Tariff.<br>Pes. c. Pes. c. |        |        |  |
|   |  |   |  |  |   |        |        |  |
|   | Plaits or bands woven for use exclusively in hat making are liable under No. 473, even if they contain other vegetable fibres or animal hair in a proportion not exceeding 30 % of the total weight, or silk in a proportion not exceeding 15 % (Treaty with Switzerland). |   |  | leather, including saddlery articles not otherwise mentioned (N.W.)  | — Kilog.  | 6 00   | 4 00   |  |
| 474   | Reed, cane &c. in the form of other articles, not specially mentioned, without mixture of other materials (N.W.)   | 2 25 1 50   | 508  | Harness and other trappings of leather or skin for riding or driving (N.W.)  | — Kilog.  | 8 00   | 6 00   |  |
| 475   | Made up into articles, with a mixture of other materials (N.W.)  | 3 00 2 00   | 509  | Other articles of leather, or covered therewith, weighing 2 Kilogs. and upwards (N.W.)   | — Kilog.  | 9 00   | 7 00   |  |
|   |  |   | 510  | The same, weighing up to 2 Kilogs. (N.W.)  | — Kilog.  | 15 00  | 10 00  |  |
| CLASS X.—ANIMALS & ANIMAL MATERIALS USED IN AGRICULTURE & INDUSTRY. |  |   | GROUP III.<br>Feathers.  |  |   |        |        |  |
| GROUP I.<br>Animals.  |  |   | 511  | Ornamental feathers and swan skins, in their natural state (N.W.)  | — Kilog.  | 12 00  | 12 00  |  |
| 476   | Celdings, above the standard (Note 65)   | 150 00 150 00   | 512  | The same, prepared or manufactured, and heads, wings, and skins of birds, except the swan, for ornaments (N.W.)  | — Kilog.  | 40 00  | 30 00  |  |
|   | Of Portuguese production and origin:   |   | 513  | Other feathers, and feather-dusters (N.W.)   | — Kilog.  | 4 00   | 3 00   |  |
|   | Imported by land   | — Free.   | GROUP IV.<br>Other Animal Products.  |  |   |        |        |  |
| 477   | Stallions, above the standard (Note 65)  | 150 00 150 00   | 514  | Tallow and other animal fats, not manufactured, not elsewhere mentioned in the Tariff (Note 69) (G.W.)   | — 100 kil.  | 0 80   | 0 80   |  |
|   | Of Portuguese production and origin:   |   | 515  | Guano and other organic manures, including calcined bones (G.W.)   | — 100 kil.  | 0 05   | 0 05   |  |
|   | Imported by land   | — Free.   |  | Except guano, of Portuguese production and origin, imported by land  | — Free  |        |        |  |
|   | " " sea  | — 135 00  | 516  | Intestines (G.W.)  | — 100 kil.  | 20 00  | 20 00  |  |
| 478   | Mares, above the standard (Note 65)  | 150 00 150 00   | 517  | Bone black (animal charcoal) (G.W.)  | — Kilog.  | 2 00   | 2 00   |  |
|   | Of Portuguese production and origin:   |   | 518  | Other products, not manufactured, not included under other headings of the Tariff (G.W.)   | — 100 kil.  | 0 40   | 0 40   |  |
|   | Imported by land   | — Free.   | CLASS XI.—INSTRUMENTS, MACHINES, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND TRANSPORT. |  |   |        |        |  |
| 479   | Horses and asses, not above the standard (Note 65)   | 97 50 97 50   | GROUP I.<br>Instruments.   |  |   |        |        |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 519  | Harmoniums, pianos played by turning a handle, organs of all kinds, and separate component parts of the same (N.W.)  | — 100 kil.  | 120 00 | 120 00 |  |
| 480   | Colts and foals up to three years old (Notes 65 and 66)  | 100 00 100 00   | 520  | Grand pianos (Note 70)   | — each  | 325 00 | 325 00 |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 521  | Other pianos, whether or not having internal mechanism for playing otherwise than by hand  | — each  | 250 00 | 250 00 |  |
| 481   | Mules and jennets, up to two years old (Note 66)   | 15 00 15 00   | 522  | Mechanical apparatus for the reproduction of pieces of music (N.W.)  | — 100 kil.  | 250 00 | 250 00 |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   |  | Musical boxes of all kinds and sizes (Treaty with Switzerland)   | — 100 kil.  | —      | 150 00 |  |
| 482   | Mules and jennets, more than two years old   | 30 00 30 00   | 523  | Keyboards and mechanisms for all kinds of pianos, and other parts for the same, except pegs, frames and strings (N.W.)   | — 100 kil.  | 175 00 | 150 00 |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 524  | Other musical instruments, of wood (N.W.)  | — Kilog.  | 4 50   | 4 50   |  |
| 483   | Asses of all kinds   | 5 00 5 00   | 525  | Ditto, of metal or other materials (N.W.)  | — Kilog.  | 6 00   | 6 00   |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 526  | Instruments of any material for the direct measurement of lengths, and tripods, encsels, sights, levelling rods, drawing boards (planillas), and other similar articles (N.W.) | — Kilog.  | 0 50   | 0 50   |  |
| 484   | Milch cows (Note 67)   | 80 00 80 00   | 527  | Optical apparatus and instruments of observation for use in astronomy, land-surveying, and topography (N.W.)   | — Kilog.  | 10 00  | 10 00  |  |
|   | Treaty with Switzerland.   | — 35 00   | 528  | Apparatus and instruments, for use in medicine, surgery, and laboratories (N.W.)   | — Kilog.  | 5 00   | 5 00   |  |
|   | Of Portuguese production and origin:   |   | 529  | Common gymnastic and orthopaedic apparatus (N.W.)  | — Kilog.  | 2 00   | 2 00   |  |
|   | Imported by land   | — Free.   | 530  | Other instruments and apparatus for science and art (N.W.)   | — Kilog.  | 3 00   | 3 00   |  |
|   | " " sea  | — 25 00   | 531  | Watches, gold  | — each  | 20 00  | 15 00  |  |
| 485   | Other cows, bulls and bullocks   | 45 00 35 00   |  | Treaty with Switzerland  | — Kilog.  | 4 00   | 2 00   |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 532  | Silver, and of other metals  | — Kilog.  | —      | 0 50   |  |
|   | Steers and heifers of Portuguese production and origin, imported by sea  | — 25 00   | 533  | Common clocks with weights, and alarm clocks, and separate parts for clocks not specially mentioned (Notes 71 and 72) (N.W.)   | — Kilog.  | 3 00   | 1 50   |  |
| 486   | Cattle (Notes 66 and 68)   | 18 00 11 00   | 534  | Tower clocks and separate parts for the same (N.W.)  | — Kilog.  | 50 00  | 40 00  |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 535  | Works for wall or table clocks, whether or not in pieces or finished, and chronometers (Note 72) (N.W.)  | — Kilog.  | 5 00   | 3 50   |  |
| 487   | Pigs and swine   | 11 00 11 00   | 536  | Typewriting machines and separate parts for the same (N.W.)  | — Kilog.  | 4 80   | 4 80   |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   | 537  | Photographs, gramophones, and other similar apparatus, including separate parts, and recorded cylinders and discs for the same (N.W.)  | — Kilog.  | 10 00  | 7 00   |  |
| 488   | Sheep and rams   | 4 00 3 00   | GROUP II.<br>Electrical Materials.   |  |   |        |        |  |
|   | Of Portuguese production and origin:   |   | 538  | Dynamos, electromotors, induction coils, resistance boxes, transformers and governors, weighing up to 100 Kilogs, inclusive, and component parts of the same (N.W.)            | — 100 kil.  | 100 00 | 75 00  |  |
|   | Imported by land   | — Free.   | 539  | The same from 101 to 400 Kilogs, inclusive   | — 100 kil.  | 100 00 | 71 00  |  |
|   | " " sea  | — 2 40  | 540  | Cut-outs and switch boards, weighing up to 400 Kilogs, inclusive, and component parts of the same (N.W.)   | — 100 kil.  | 100 00 | 75 00  |  |
| 489   | Goats  | 3 00 2 00   | 541  | Dynamos, electro motors, induction coils, resistance boxes, transformers, governors, switch boards and cut-outs from 401 Kilogs, upwards (N.W.)                                | — Kilog.  | 50 00  | 37 50  |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   |  | The previously mentioned apparatus while the Treaty with Switzerland is in force:  |   |        |        |  |
| 490   | Birds, not swans   | 0 10 0 10   |  | (a) From 401 to 2,500 Kilogs. (N.W.)   | — 100 kil.  | —      | 37 50  |  |
|   | Of Portuguese production and origin, imported by land  | — Free.   |  | (b) From 2,501 up to 5,000 Kilogs, inclusive   | — Kilog.  | —      | 30 01  |  |
| 491   | Other animals not mentioned  | 0 50 0 50   |  | (c) 5,001 Kilogs. and upwards (N.W.)   | — Kilog.  | —      | 20 00  |  |
| GROUP II.<br>Furriers' Wares and Leather.                           |  |   | 512  | Accumulators and electric cells, and component parts of the same (N.W.)  | — 100 kil.  | 30 00  | 25 00  |  |
| 492   | Hides and skins tanned, dried (see Schedule III.) (G.W.)   | 5 20 5 20   |  |  |   |        |        |  |
| 493   | The same, green, salted or not (see Schedule III.) (G.W.)  | 3 00 3 00   |  |  |   |        |        |  |
| 494   | Skins of the Indian goat, <i>en peau</i> , or simply tanned, unfinished (N.W.)   | 0 60 0 60   |  |  |   |        |        |  |
| 495   | Chamois leather and parchment (N.W.)   | 3 00 2 00   |  |  |   |        |        |  |
| 496   | Varnished leather of all kinds (N.W.)  | 3 50 2 40   |  |  |   |        |        |  |
| 497   | Sole leather ( <i>cuero ó corsejel</i> ), whether or not dyed or greased (N.W.)  | 1 00 0 80   |  |  |   |        |        |  |
| 498   | Other hides and skins, tanned or dressed, of which the weight is greater than 9 Kil. per doz. skins (N.W.)   | 2 50 1 50   |  |  |   |        |        |  |
| 499   | All other hides and skins not specially mentioned (N.W.)   | 3 00 2 00   |  |  |   |        |        |  |
| 500   | Leather ( <i>pieles</i> ), cut into pieces for boots and shoes or other purposes, even engraved ( <i>grabados</i> ) (N.W.)   | 5 00 3 00   |  |  |   |        |        |  |
| 501   | Transmission belts and cords of leather, tubes and other manufactures of leather or skin for machinery (N.W.)  | 3 00 2 00   |  |  |   |        |        |  |
| 502   | Rabbit and hare skins in the natural state (N.W.)  | 0 05 0 05   |  |  |   |        |        |  |
| 503   | The same, prepared, and other skins for clothing and trimming in the natural state or prepared (N.W.)  | 5 00 3 00   |  |  |   |        |        |  |
| 504   | The same in made-up articles (N.W.)  | 20 00 15 00   |  |  |   |        |        |  |
| 505   | Gloves (N.W.)  | 16 65 16 65   |  |  |   |        |        |  |
| 506   | Boots and shoes, even in part of other materials (N.W.)  | 12 00 8 00  |  |  |   |        |        |  |
| 507   | Trunks, valises, handbags, hat-cases, and other similar articles, made of leather or covered with  |   |  |  |   |        |        |  |

CLASS XI.—INSTRUMENTS, MACHINES AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND TRANSPORT—*cont.*

| No. | Goods.   | Duties.       |                |
|-----|--|---------------|----------------|
|     |  | First Tariff. | Second Tariff. |
|     |  | Pes. c.       | Pes. c.        |
| 543 | Cable and wire for the conduction of electricity, covered with textile fibres, with or without insulating materials, the total thickness being 1 cm. and above (Note 73) (G.W.). | 100 kil.      | 43 00          |
| 544 | Other cables and wire, covered as above, less than 1 cm. thick (Note 73) (G.W.).   | 100 kil.      | 150 00         |
| 545 | Apparatus for telegraphs and telephones, electric meters and the like, including separate parts for the same (N.W.).   | 100 kil.      | 3 00           |
|     | Treaty with Switzerland (N.W.).  | 2 50          | 2 50           |
| 546 | Arc lamps and parts for the same, except carbons (N.W.).   | 100 kil.      | 4 00           |
| 547 | Carbons for arc lamps (N.W.).  | 100 kil.      | 1 00           |
| 548 | Electrodes for metallurgy and other similar uses (N.W.).   | 100 kil.      | 0 10           |
| 549 | Luminescent lamps with mounting (N.W.).  | 100 kil.      | 13 00          |
| 550 | Ditto without mounting (N.W.).   | 100 kil.      | 15 00          |

## GROUP III.

## Apparatus and Machinery.

|     |  |          |         |
|-----|--|----------|---------|
| 551 | Balances and weighing apparatus, for counters, with or without pans, and separate parts of the same (N.W.).  | 100 kil. | 1 00    |
| 552 | Weighing machines ( <i>basculas</i> ) and other apparatus for weighing, and separate parts thereof (G.W.).   | 100 kil. | 30 00   |
| 553 | Agricultural machinery, including pumps for agricultural purposes and separate parts thereof (Notes 74 and 75) (G.W.).   | 100 kil. | 10 00   |
| 554 | Steam and gas engines, fixed, without boilers or flywheels, and separate parts for the same (Note 75) (G.W.).  | 100 kil. | 35 00   |
|     | (a) Up to 10,000 kilos, inclusive (Treaty with Switzerland) (G.W.).  | 100 kil. | — 35 00 |
|     | (b) From 10,001 up to 25,000 kilos, inclusive (G.W.) (Treaty with Switzerland).  | 100 kil. | — 30 00 |
|     | (c) 25,001 kilos, and upwards (G.W.) (Treaty with Switzerland).  | 100 kil. | — 20 00 |
| 555 | Steam turbines are double under No. 554 (Treaty with Switzerland).   | 100 kil. | 18 00   |
|     | Cylindrical steam generators (Note 75) (G.W.).   | 100 kil. | — 15 00 |
| 556 | Generators, multi-tubular, gasogenous, and separate parts for the same (Notes 75 and 76) (G.W.).   | 100 kil. | 25 00   |
|     | Treaty with Switzerland (G.W.).  | 100 kil. | — 20 00 |
| 557 | Steam and gas engines, semi-fixed, with their boilers; petroleum, compressed air, and other similar engines, and separate parts for the same, except flywheels (Note 76) (G.W.).                           | 100 kil. | 40 00   |
| 558 | Flywheels for machinery of all kinds (G.W.).   | 100 kil. | 12 00   |
| 559 | Cranks for machines for rolling iron or steel, imported separately (G.W.).   | 100 kil. | 6 00    |
| 560 | Cranks, fixed and floating ( <i>flotantes</i> ), winches ( <i>cabrias</i> ), and separate parts for the same (Note 76) (G.W.).   | 100 kil. | 20 00   |
| 561 | Pumps of all kinds except those for agricultural purposes and separate parts for the same except flywheels (Note 76) (G.W.).   | 100 kil. | 30 00   |
|     | Treaty with Switzerland (G.W.).  | 100 kil. | — 25 00 |
| 562 | Locomotives and tank locomotives over 35 metric tons in weight (Notes 75 and 77) (G.W.).   | 100 kil. | 20 00   |
| 563 | Locomotives up to 35 metric tons in weight, marine steam engines, portable steam engines, and separate parts for the same (Notes 75 and 77) (G.W.).  | 100 kil. | 35 20   |
| 564 | Tenders (G.W.).  | 100 kil. | 10 00   |
| 565 | Hydraulic motors, and separate parts for the same (Note 75) (G.W.).  | 100 kil. | 20 00   |
|     | Treaty with Switzerland (G.W.).  | 100 kil. | — 17 00 |
| 566 | Machinery and apparatus of copper and its alloys, for use in industries, and separate parts of the same metals for machinery of all kinds (Notes 75 and 76) (G.W.).  | 100 kil. | 80 00   |
| 567 | Sewing machines, of any weight, and embroidering machines weighing up to 40 kilograms (Notes 75, 77 and 79) (G.W.).  | 100 kil. | 49 00   |
| 568 | Knitting machines weighing up to 20 kilograms, and spare parts for the same (Notes 75, 77 and 79) (G.W.).  | 100 kil. | 45 00   |
| 569 | Other embroidering and knitting machines and separate parts for the same (Notes 75 and 79) (G.W.).   | 100 kil. | 33 35   |
|     | Knitting and crocheting machines weighing over 20 kilograms, and separate parts for the same (G.W.).   | 100 kil. | — 30 00 |
| 570 | Machinery, not made of copper, employed in textile industries, and separate parts for the same (Notes 75 and 80) (G.W.).   | 100 kil. | 20 00   |
|     | Treaty with Switzerland (G.W.).  | 100 kil. | — 18 50 |
| 571 | Machine tools for working metals, wood, or stone, weighing up to 500 kilos, inclusive, and separate parts for the same (Notes 75 and 77) (G.W.).   | 100 kil. | 25 00   |
| 572 | Ditto, 501 kilograms and above (Notes 75 and 77) (G.W.).   | 100 kil. | 20 00   |
| 573 | Other machinery, not specially mentioned, and separate parts for the same (Note 75) (G.W.).  | 100 kil. | 22 00   |
|     | Paper making machinery, ice making machinery, flour-mill and livery, machines for moulding ceramic pastes, and separate parts for the same (G.W.) (Treaty with Switzerland).                               | 100 kil. | — 18 50 |
| 574 | Fillets of any material for cards; combs and beddles for looms; transmission belts for machinery, not specially mentioned; and slide-rings (runners) for continuous spinning and twisting machines (N.W.). | 100 kil. | 1 00    |

| No.                               | Goods.  | Duties.       |  |
|-----------------------------------|---|---------------|--|
|                                   |   | First Tariff. | Second Tariff.   |
|                                   |   | Pes. c.       | Pes. c.  |
| GROUP IV.                         |   |               |  |
| Carriages and Vehicles (Note 81). |   |               |  |
| 575                               | Velocipedes, bicycles, and motor cycles, and separate parts for the same, including the motors (N.W.).  | 100 kil.      | 3 00   |
| 576                               | Invalid chairs and baby carriages (N.W.).   | 100 kil.      | 1 00   |
| 577                               | Frames of iron or steel, with or without wheels, put together or not, and without motor, for railway and tramway carriages (G.W.).            | 100 kil.      | 25 00  |
| 578                               | The same, with motor, for tramways (G.W.).  | 100 kil.      | 60 00  |
| 579                               | The same, weighing up to 1,000 kilos, each, for ordinary road carriages, with or without motor (Note 77) (G.W.).                              | 100 kil.      | 100 00   |
| 580                               | The same, weighing more than 1,000 kilos. (Note 77) (G.W.).   | 100 kil.      | 120 00   |
| 581                               | Bodies of wood, in the white or unfinished, for all kinds of carriages, and wooden parts for the same (G.W.).                                 | 100 kil.      | 50 00  |
| 582                               | Berlins of two seats, with or without folding seats in front, to be drawn by animals.   | 100 kil.      | 700 00   |
| 583                               | Coaches and Berlins of four seats, and calashes with two <i>tableros</i> , with sliding seats, with or without hoods, to be drawn by animals. | 100 kil.      | 1000 00  |
| 584                               | All other road carriages for passengers, with as many as six seats, to be drawn by animals.   | 100 kil.      | 200 00   |
| 585                               | Other carriages to be drawn by animals, not specially mentioned.  | 100 kil.      | 300 00   |
| 586                               | Automobiles, open, with or without motor (Note 82).   | 100 kil.      | Duty on chassis according to weight, plus 200 pesetas. |
| 587                               | Automobiles, closed, with or without motor (Note 82).   | 100 kil.      | Duty on chassis according to weight, plus 320 pesetas. |
| 588                               | Ordinary drays and carts, steam propelled, closed or not (N.W.).  | 100 kil.      | 50 00  |
| 589                               | Other automobile drays and carts (N.W.).  | 100 kil.      | 50 00  |
| 590                               | Drays and carts to be drawn by animals, and wheelbarrows ( <i>carrillas</i> ) (N.W.).   | 100 kil.      | 15 00  |
| 591                               | Railway carriages for passengers, 1st class, mixed 1st and 2nd class saloon carriages, sleeping cars, and dining cars (N.W.).                 | 100 kil.      | 28 00  |
| 592                               | Ditto, 2nd class, mixed 2nd and 3rd class, mail carriages, and special cars, not separately mentioned (N.W.).                                 | 100 kil.      | 25 00  |
| 593                               | Ditto, 3rd class, and mixed 3rd class and luggage vans (N.W.).  | 100 kil.      | 22 00  |
| 594                               | Tramway carriages for passengers, with or without motor (N.W.).   | 100 kil.      | 75 00  |
| 595                               | Railway waggons, luggage vans, and trucks of all kinds (N.W.).  | 100 kil.      | 16 00  |
| 596                               | Balloons and aeroplanes.  | 100 kil.      | 500 00   |

## GROUP V.

## Vessels (Notes 83 and 84).

|     |   |          |       |
|-----|---|----------|-------|
| 597 | Cargo vessels, of iron or steel, and composite vessels, moved by propellers actuated by machinery installed on board (Note 83).                           | 100 kil. | 12 00 |
| 598 | The like vessels, for the transport of cargo and passengers (Note 86).  | 100 kil. | 14 00 |
| 599 | The like vessels, for the transport of passengers only (Note 87).   | 100 kil. | 17 50 |
| 600 | The like vessels, without interior motor, or sailing vessels.   | 100 kil. | 10 50 |
| 601 | Wooden vessels, moved by propellers actuated by machinery installed on board.   | 100 kil. | 15 50 |
| 602 | The like vessels, without interior motor, or sailing vessels.   | 100 kil. | 14 00 |
| 603 | Vessels useless for navigation, for use as floating hulks in harbour or for breaking up (Note 88).  | 100 kil. | 5 00  |
| 604 | Floating docks, dredges, dunnage, floating reservoirs, and other similar apparatus not to be used for navigation, with or without motor (Note 75) (N.W.). | 100 kil. | 15 00 |
| 605 | Flotans and jetsam from foreign vessels wrecked on Spanish coasts.  | 100 kil. | 8%    |

## CLASS XII.—ARTICLES OF FOOD.

## GROUP I.

## Meat and Fish.

|     |   |          |         |
|-----|---|----------|---------|
| 606 | Birds, living or dead, and small game.  | 100 kil. | Free    |
| 607 | Fresh or frozen meat (N.W.).  | 100 kil. | 20 00   |
|     | Fresh meat imported from Portugal by land in quantities not exceeding 3 kilos, on each consignment.                             | 100 kil. | Free    |
| 608 | Jerked beef ( <i>tasajo</i> ) and salt beef ( <i>cecina</i> ) (N.W.).   | 100 kil. | 10 00   |
| 609 | Hams (N.W.).  | 100 kil. | 50 00   |
| 610 | Swine's flesh, salted bacon and lard (N.W.).  | 100 kil. | 43 25   |
| 611 | Butter, margarine, coco-nut butter, or vegetable butter (N.W.).   | 100 kil. | 85 00   |
|     | Butter imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force). | 100 kil. | — 40 00 |
| 612 | Salted cod fish and stock fish ( <i>bacalao y pescaito</i> ) (N.W.).  | 100 kil. | 36 00   |
| 613 | Fish powder (N.W.).   | 100 kil. | 36 00   |
|     | When imported from the countries mentioned in Groups I. and II. (while the Convention with Norway remains in force).            | 100 kil. | — 2 00  |
| 614 | Fish, fresh, or with the salt indispensable for its preservation (N.W.).  | 100 kil. | 33 00   |

| No. | Goods.   | Duties.                     |                               |
|-----|--|-----------------------------|-------------------------------|
|     |  | First<br>Tariff.<br>Pes. c. | Second.<br>Tariff.<br>Pes. c. |
|     | of Portuguese production and origin, except salted cod:—   |                             |                               |
|     | Imported by land .....   | —                           | Free                          |
|     | " directly by sea .....  | 100 kil.                    | 1 50                          |
|     | Tunny fish and sardines, fresh, or with only so much salt as is indispensable for their preservation, and also salted sardines in bulk ..... | 100 kil.                    |                               |
| 615 | Fish, salt in kegs, smoked or pickled, except trout in tins (N.W.) .....   | 100 kil.                    |                               |
|     | of Portuguese production and origin, except fish in tins, and salted cod:—   |                             |                               |
|     | Imported by land .....   | —                           | Free                          |
|     | " by sea .....   | 100 kil.                    | 2 00                          |
| 616 | Oysters for laying down for breeding, and other shell fish (Note 89) (see Disposition 12th G.) (N.W.) .....                                  | 100 kil.                    |                               |
|     | Imported from Portugal by land .....   | —                           | Free                          |
|     | Directly by sea .....  | 100 kil.                    | 3 00                          |
| 617 | Other kinds of oysters (see Disposition 12th G.) (N.W.) .....  | 100 kil.                    |                               |
|     | Imported from Portugal by land .....   | —                           | Free                          |
|     | Directly by sea .....  | 100 kil.                    | 8 00                          |

## GROUP II.

## Cereals and Leguminous Produce.

|     |   |   |      |
|-----|---|---|------|
| 618 | Rice in the husk and rice waste .....                                       | — | Free |
| 619 | " husked .....  | — | Free |
| 620 | Wheat .....   | — | Free |
| 621 | Wheat flour .....   | — | Free |
| 622 | Millet .....  | — | Free |
| 623 | " or sorghum .....  | — | Free |
| 624 | Maize .....   | — | Free |
| 625 | Barley .....  | — | Free |
|     | Other cereals .....   | — | Free |
| 626 | Flour of the above cereals, including flour of millet, rari and maize ..... | — | Free |
| 627 | Chick peas .....  | — | Free |
| 628 | Other dried leguminous products .....                                       | — | Free |

## GROUP III.

## Garden Produce and Fruits.

|     |  |          |       |
|-----|--|----------|-------|
| 629 | Vegetables ( <i>hortalizas</i> ) (N.W.) .....                            | 100 kil. | 1 20  |
|     | Garden produce and green vegetables imported from Portugal by land ..... | —        | Free  |
| 630 | Hazelnuts and almonds, shelled or not (N.W.) .....                       | 100 kil. | 16 00 |
| 631 | Raisins, figs and dates, not for the table (Note 90) (N.W.) .....        | 20 00    | 20 00 |
| 632 | Ditto, for the table, and other fruits (N.W.) .....                      | 5 00     | 3 50  |
| 633 | Sugar beets and refuse of grapes (N.W.) .....                            | 10 00    | 10 00 |

## GROUP IV.

## Colonial Produce.

|     |  |          |        |
|-----|--|----------|--------|
| 634 | Sugar, glucose, liquid (caramel), and other similar products (N.W.) .....  | 100 kil. | 25 00  |
| 635 | Cocoa in the bean, not roasted, and cocoa husks, if the produce of Fernando Po, and imported directly therefrom (N.W.) ..... | 100 kil. | 50 00  |
| 636 | Ditto, of other origin (N.W.) .....  | 120 00   | 120 00 |
| 637 | Cocoa, roasted, ground, cocoa in paste, and cocoa butter (N.W.) .....  | 100 kil. | 200 00 |
| 638 | Coffee in the bean, not roasted, if the produce of Fernando Po, and imported directly therefrom (N.W.) .....                 | 100 kil. | 105 00 |
| 639 | Ditto, of other origin (N.W.) .....  | 100 kil. | 140 00 |
| 640 | Coffee, roasted, ground; chicory, or not, and other similar products (N.W.) .....  | 100 kil. | 250 00 |
| 641 | Cinnamon of all kinds, and imitations thereof (N.W.) .....   | 100 kil. | 150 00 |
| 642 | Pepper, cloves, and other spices, and imitations thereof (N.W.) .....  | 100 kil. | 200 00 |
| 643 | Tea and imitations thereof, and "yerba mate" (Paraguay tea) (N.W.) .....   | 100 kil. | 150 00 |

## GROUP V.

## Oils and Beverages.

|     |   |          |        |
|-----|---|----------|--------|
| 644 | Olive oil (Note 91) (N.W.) .....  | 100 kil. | 40 00  |
| 645 | Alcohol and spirits (Note 92) .....   | hectol.  | 160 00 |
| 646 | Liqueurs, cognac, and other compound spirits (Note 92) .....  | hectol.  | 260 00 |
|     | Duty applicable to rum and guinap, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) ..... | hectol.  | 160 00 |
| 647 | Beer and cider .....  | hectol.  | 20 00  |
|     | Duty applicable to beer, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) .....           | hectol.  | 12 50  |
| 648 | Sparkling wines (Note 92) .....   | litre    | 2 50   |
| 649 | Liquor wines, in casks or similar receptacles (Note 92) .....   | litre    | 1 50   |
| 650 | Ditto, in bottles (Note 92) .....   | litre    | 2 00   |
| 651 | Other wines, in casks or similar receptacles (Note 92) .....  | hectol.  | 65 00  |
| 652 | Ditto, in bottles (Note 92) .....   | hectol.  | 80 00  |

## GROUP VI.

## Fodder and Seeds.

|     |  |          |      |
|-----|--|----------|------|
| 653 | Seeds not elsewhere mentioned, and carobs (G.W.) .....   | 100 kil. | 1 60 |
|     | Bulbs of flowering plants, so far as their importation is not prohibited by Disposition 12th, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) ..... | —        | Free |

† A surtax of 10 pesetas per 100 kil. (N.W.) is levied on the goods comprised in Nos. 635-643, both inclusive.

| No. | Goods.   | Duties.                     |                               |
|-----|--|-----------------------------|-------------------------------|
|     |  | First<br>Tariff.<br>Pes. c. | Second.<br>Tariff.<br>Pes. c. |
| 654 | Bras (Note 93) (G.W.) .....  | 100 kil.                    | 3 00                          |
| 655 | For elder and cakes ("pastas") for cattle (G.W.) .....             | 100 kil.                    | 1 00                          |
|     | Fodder of Portuguese production and origin, imported by land ..... | —                           | Free.                         |

## GROUP VII.

## Miscellaneous.

|     |   |          |       |
|-----|---|----------|-------|
| 656 | Milk preserved, without the addition of other substances (Note 94) (N.W.) .....   | 100 kil. | 75 00 |
|     | Milk in a natural state, of Portuguese production:—   |          |       |
|     | Imported by land .....  | —        | Free. |
|     | " directly by sea .....   | 100 kil. | 1 00  |
|     | Milk and cream in the natural state, sterilised or condensed, even in powder or blocks, with or without sugar (N.W.) (Treaty with Switzerland) .....          | 100 kil. | —     |
| 657 | Tinned beef or mutton (N.W.) .....  | hectol.  | 40 00 |
| 658 | Sardines, preserved in tins (N.W.) .....  | hectol.  | 0 40  |
| 659 | Other food preservatives, sausages ( <i>embutidos</i> ), mustard and sauces (Note 94) (N.W.) .....  | hectol.  | 2 00  |
|     | Prepared soups, without sugar, dry or liquid (N.W.) (Treaty with Switzerland) .....   | hectol.  | —     |
| 660 | Chocolate (N.W.) .....  | hectol.  | 3 00  |
| 661 | Sweetmeats, fine biscuits, confectionery and jams, preserves in sugar, and non-medical jellies (Note 94) (N.W.) .....   | hectol.  | 3 00  |
| 662 | Fine biscuits, without sugar (N.W.) .....   | hectol.  | 1 50  |
| 663 | Eggs .....  | —        | Free. |
| 664 | Soap pastes, alimentary farinæ, bread and common biscuits (Note 95) (N.W.) .....  | 100 kil. | 25 00 |
|     | Bread imported by land from Portugal in quantities not exceeding 5 kilograms, each time .....   | —        | Free. |
| 665 | Cheese (N.W.) .....   | hectol.  | 0 80  |
|     | Duty applicable to cheese, when imported from the countries mentioned in Groups I. and II. (while the Convention with the Netherlands remains in force) ..... | hectol.  | —     |
|     | Kiln cheeses, millstone-shaped, weighing each 40 kilograms, and upwards (N.W.) (Treaty with Switzerland) .....  | hectol.  | —     |
| 666 | Honey and molasses containing more than 50% of crystallisable sugar (Note 96) (N.W.) .....  | 100 kil. | 80 00 |
| 667 | Other molasses (Note 96) (N.W.) .....   | 100 kil. | 40 00 |

## CLASS XIII.—MISCELLANEOUS.

|        |   |         |       |
|--------|---|---------|-------|
| C. 668 | Fans with ribs of bamboo, cane, or wood of any kind, covered with paper or cotton tissue; also the ribs (framework) separately (N.W.) .....                       | hectol. | 19 00 |
| C. 669 | The same covered with tissues of silk, pure or mixed, or with feathers or leather (N.W.) .....  | hectol. | 15 00 |
| C. 670 | Fans with ribs of horn, bone or composition (framework) covered with paper or cotton tissue; also the ribs (framework) separately (N.W.) .....                    | hectol. | 12 00 |
| C. 671 | The same, covered with silk, pure or mixed, or with feathers or leather (N.W.) .....  | hectol. | 20 00 |
| C. 672 | Fans with handles or ribs of tortoiseshell, ivory, mother-of-pearl; also the ribs (framework) separately (N.W.) .....   | hectol. | 35 00 |
| 673    | Amber, jet, tortoiseshell, coral, ivory, mother-of-pearl unwrought (N.W.) .....   | hectol. | 0 20  |
| 674    | Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, ivory billiard balls; also combs of these materials (N.W.) ..... | hectol. | 5 00  |
| 675    | Ditto wrought, in the form of other articles (N.W.) .....   | hectol. | 3 75  |
| 676    | Horn, whalebone, celluloid, meerschaum, ebonite, bone and composition (pasta) in the rough (N.W.) .....   | hectol. | 0 10  |
| 677    | Ditto wrought, not combined with gold or silver, in the form of articles for personal adornment, also combs of these materials (N.W.) .....                       | hectol. | 3 00  |
| 678    | The same wrought, in the form of other articles, and whalebone and horn cut into sheets or strips (N.W.) .....  | hectol. | 2 00  |
|        | Walking sticks and sticks for umbrellas or parasols:—   |         |       |
| 679    | Without handles, or with wooden handles without incrustations (Note 97) .....   | hectol. | 25 00 |
| 680    | With handles of other material, or of wood with incrustations (Note 97) .....   | hectol. | 50 00 |
|        | Buttons, studs and links:—  |         |       |
| 681    | Of horn, vegetable ivory, bone, ivory, mother-of-pearl, composition, porcelain, or glass (N.W.) .....   | hectol. | 3 00  |
| 682    | Of metals other than gold or silver (N.W.) .....  | hectol. | 3 00  |
| 683    | Other buttons and studs, whether combined with trimmings or not (N.W.) .....  | hectol. | 4 50  |
| 684    | Paint brushes and artists' painting brushes of all kinds (N.W.) .....   | hectol. | 3 00  |
| 685    | Brushes of all kinds, without backs, or with handles or backs of wood without incrustations (Note 98) (N.W.) .....  | hectol. | 2 10  |
| 686    | Ditto with backs or handles of wood with incrustations, or of other materials, except gold and silver (Note 98) (N.W.) .....                                      | hectol. | 4 00  |
| 687    | Brooms of bristles ( <i>cedas</i> ), with or without admixture of vegetable fibres, used in cleaning floors, walls, and carriages (N.W.) .....                    | hectol. | 1 00  |
| 688    | Cartridges without projectiles or bullets, for firearms permitted (Note 99) (N.W.) .....  | hectol. | 90 00 |
| 689    | Cartridges with projectile or ammunition, for firearms permitted (Note 99) (N.W.) .....   | hectol. | 72 00 |
| 690    | Priming or percussion caps for firearms permitted, and these for mines (Note 99) (N.W.) .....   | hectol. | 2 10  |



## CLASS XIII.—MISCELLANEOUS—continued.

| No.   | Goods.  | Duties.       |                |
|-------|---|---------------|----------------|
|       |   | First Tariff. | Second Tariff. |
|       |   | Pes. c.       | Pes. c.        |
| 691   | Cases of fine wood, leather, lined with silk, and others of similar kinds, fitted up or not, for writing, sewing, the toilet, or to hold perfumery, liquors, or food (N.W.).....  | 7 00          | 3 00           |
| 692   | Cases of common wood, cardboard, wickerwork, and other similar kinds, fitted up or not, for the same uses (N.W.).....   | 3 00          | 2 00           |
|       | According to the treaty with Switzerland cases (taxis) simply upholstered, of turned or curved line, cherry or walnut wood are dutiable under No. 692.  |               |                |
| 693   | Artificial flowers and leaves, made of cloth, natural leaves and flowers, painted or prepared, and component parts thereof (N.W.).....  | 12 00         | 12 00          |
| 694   | Wreaths composed of various materials, in imitation of flowers or plants (N.W.).....  | 8 00          | 6 00           |
| 695   | India-rubber, gutta-percha and other similar materials, unmanufactured or manufactured into threads (O.W.).....   | 0 06          | 0 06           |
| 696   | Ditto, manufactured into hose pipes or tubes, rings, and sheets, whether or not they are strengthened with iron or brass wire, cloth, or other materials (N.W.).....  | 2 00          | 1 30           |
| 697   | Ditto in the form of transmission belts, washers, packing for machinery, discs or valves, and horseshoes, whether or not they are combined or strengthened with other materials or not, and solid tyres, exclusively of india-rubber, for carriages (N.W.)..... | 3 00          | 2 00           |
| 698   | Solid tyres (bandages) of india-rubber with metallic mounting ( <i>bandieros</i> ) (N.W.).....  | 3 00          | 1 20           |
| 699   | India-rubber, gutta-percha and other similar materials in the form of covers ( <i>cubiertas</i> ) or inner tubes for wheels of carriages or other vehicles (N.W.).....  | 5 00          | 2 70           |
| 700   | Ditto, manufactured in the form of elastics for boots and shoes, braces, garters, and similar articles (N.W.).....  | 3 00          | 2 70           |
|       | Treaty with Switzerland (N.W.).....   | —             | 2 00           |
| 701   | Ditto, manufactured in the form of waterproof tissues, in the piece or cut (Note 100) (N.W.).....   | 5 00          | 3 60           |
| 702   | Ditto, manufactured into waterproofs and other articles of clothing, whether sewn or not (Note 100) (N.W.).....   | 8 00          | 5 60           |
| 703   | Ditto, manufactured in the form of boots and shoes, even if having part of other materials, except leather (N.W.).....  | 4 00          | 3 00           |
| 704   | Ditto, manufactured in any other form, except instruments, toys, and writing materials (N.W.).....  | 6 00          | 4 00           |
| 705   | Oilecloth and waxcloth for flooring and for packing, including linum and ilicrasta (Notes 2 and 101) (N.W.).....  | 0 40          | 0 40           |
| 706   | Oilecloth and waxed cloth of other kinds (Note 101) (N.W.).....   | 1 00          | 1 00           |
| C.707 | Toys and games, except those of ivory, tortoise-shell, mother-of-pearl, gold or silver (N.W.).....  | 4 00          | 3 00           |
|       | Musical boxes of all kinds and sizes (N.W.) (Treaty with Switzerland).....  | —             | 1 50           |
| 708   | Argand and other lamps, chandeliers and candelabra for lighting; also of ornamental character, except glass chimneys and reservoirs, and lamp shades or reflectors (N.W.).....  | 2 50          | 1 80           |
| 709   | Writing materials, except those of gold or silver, not specially mentioned (N.W.).....  | 2 50          | 1 50           |
|       | Umbrellas and sunshades:—   |               |                |
| 710   | Covered with silk tissues.....  | 4 00          | 3 00           |
| 711   | „ with other kinds of tissue.....   | 2 00          | 1 50           |
| 712   | Sunshades, with framework of cane, covered with paper.....  | 0 90          | 0 90           |
| 713   | Oil paintings.....  | 1 00          | 1 00           |
| 714   | Felt boots for hats, not blocked and not trimmed, also caps (Note 102).....   | 1 50          | 1 00           |
| C.715 | Hats and caps of straw (N.W.).....  | 20 00         | 14 00          |
| C.716 | „ „ „ „ palm, cane, rhatany or cardboard (N.W.).....  | 3 00          | 2 00           |
| C.717 | Of other materials, such as <i>murdo</i> , and fine, without millinery (Note 102).....  | 4 00          | 2 50           |
|       | Felt hats, shaped and trimmed, without millinery, of Italian production and origin:—  |               |                |
|       | (a) of wool felt.....   | —             | 1 50           |
|       | (b) of hair felt.....   | —             | 2 00           |
| C.718 | Hats and caps of all kinds and materials, trimmed with millinery.....   | 10 00         | 7 00           |

## SURTAXES.

The under-mentioned products, imported into the Peninsula or Balearic Islands, proceeding from Europe or shipped in a European port, shall, in addition to the duties stipulated in the Tariff, be subject to the following surtaxes:

| No. | Articles.  | Rate of Surtax. |
|-----|--|-----------------|
|     |  | Pescetas.       |
| 1   | Petroleum, crude or refined.....                       | 100 Kil. 0 50   |
| 2   | Cocoanut and palm oil.....                             | „ 1 50          |
| 3   | Indigo.....  | „ 20 00         |
| 4   | Cotton raw (see Disposition 9th).....                  | „ 2 50          |
| 5   | Manila hemp, agave, and jute, raw.....                 | „ 1 00          |
| 6   | Hides and skins, not tanned (see Disposition 9th)..... | „ 3 00          |
| 7   | Cocoa.....   | „ 7 80          |
| 8   | Coffee.....  | „ 9 00          |
| 9   | Cinnamon.....  | „ 9 00          |
| 10  | Cloves.....  | „ 9 60          |
| 11  | Pepper.....  | „ 12 60         |
| 12  | Tea.....   | „ 9 60          |

## REMARKS.

1. The surtaxes provided in this tariff apply to the products therein named when of extra-European origin but imported from a European country either by land or sea.

In case of voluntary transshipment in European ports, the duties established in this Tariff will be levied.

2. To be entitled to exemption from the surtax, the products enumerated in this Tariff must be accompanied by certificate of origin if of European production.

3. Crude petroleum from America arriving in Spain in tank vessels which have called at a French port and discharged part of their cargo at such port, is exempt from the surtax, provided that the quantity of petroleum destined for Spain comes with through bill of lading from America, that the quantity discharged in the French port is certified by the Customs authorities there, and that the certificate is viséd by the Spanish Consul. Vessels proceeding from America with a cargo of untanned hides or skins, raw cotton and staves, destined for various Spanish ports, after having entered at one or several ports of the Peninsula, and given the undertaking required by Art. 68 of the Customs regulations, may call at Oran in order to discharge the quantities of the above-mentioned goods which, under through bill of lading and included in the corresponding manifest they carry for that place, and may then continue their journey to other Spanish ports without the cargo destined for such other port losing the benefit of direct shipment, provided that the vessels observe the itinerary indicated in the waybill.

## MONOPOLY DUTIES ON IMPORTATION OF MANUFACTURED TOBACCO.

| No. | Articles.           | Duty.     |
|-----|---------------------|-----------|
|     |                     | Pescetas. |
| 1   | Cigars in bulk..... | 40 00     |
| 2   | „ in boxes.....     | „ 40 00   |
| 3   | Cigarettes.....     | 25 00     |
| 4   | Cut tobacco.....    | „ 25 00   |

## REMARKS.

1. Manufactured tobacco (cigars, cigarettes, and cut tobacco) shall be dutiable together with the weight of interior packages or receptacles in which presented to the Customs, whatever be the quantity, quality or nature thereof, but exclusive of the weight of the outside case or receptacle enclosing the other containers.

2. Cigarettes and cut tobacco imported in bulk in rough receptacles shall be dutiable after deducting the weight of such receptacles containing and used to transport them.

3. Cigarettes of cut tobacco wrapped only in tobacco leaf are regarded as cigars; while those rolled in paper even with an outside wrapper of leaf tobacco are regarded as cigarettes.

4. The Tobacco Monopoly Company is alone authorised to clear through the Customs tobacco destined for private persons, on compliance with the formalities prescribed in Art. 21 of the regulations of Feb. 21, 1901. The Company will charge by way of commission, and in addition to the monopoly duties, 12% on the original value (at factory) of cigars, and 25% on the value of cigarettes or cut tobacco proceeding from abroad.

## NOTES.

NOTE 1.—Coal, coke, and briquettes shall be cleared in conformity with the weight indicated in the certificate issued to the master of the vessel by the Spanish Consul at the port of shipment, showing the quantity received on board according to the charter-party and the bills of lading, which the Consul shall demand to see for the purpose. Before the discharge of the coal the Customs Officials shall visit the vessel conveying it, and the approximate weight of the cargo shall be calculated from the empty space in the hold and the net tonnage of the vessel, it being considered that each cubic metre of net tonnage corresponds to 800 kilograms of coal or briquettes, or 450 of coke. If the result of this calculation differs from the weight as shown on the manifest and declared in the document to be weighed. Whatever the method employed in assessing duty, a written record shall be kept of the manner of verification adopted, and of the Customs official or officials by whom the operation was performed.

NOTE 2.—Tarred tissues weighing more than 10 grammes per sq. decimetre shall be dutiable under this heading; and under Tariff No. 705 if such tissues are of less weight. Tarred paper, whether or not lined with tissue, weighing 350 grammes or more per sq. metre, shall be dutiable under this heading; tarred paper of less weight shall be dutiable under Tariff No. 431.

NOTE 3.—As mineral oils dutiable under this No. will be considered all such as, when distilled at a temperature of 300°, leave a residue of 80 %; emit inflammable vapours below 150°; rise in temperature more than 3° when treated with concentrated sulphuric acid; contain more than 10% of their volume of tar and leave a solid residue of more than 3% of the liquid distilled. Oils which do not fulfil these conditions and not included in Nos. 22, 23 or 24, will be classed as lubricants in No. 25. For every shipment of petroleum and mineral oils under Tariff Nos. 19, 20, 22, 23 and 24, a sample of 200 cubic centimetres shall be taken for every 500 cases, and a like quantity for every 10 barrels, or for each tank comprised in one declaration and belonging to the same class. If the oil is of different classes, the mixture shall be made by classes, the quantity of each class being recorded.

These samples shall be mixed in a large vessel, and when the examination of the shipment is concluded 2 litres shall be taken from them and put into separate bottles, which shall be sealed and furnished with labels signed by the Customs officers and the interested party, and forwarded to the Director-General of Customs for examination. As regards products under Tariff Nos. 19 and 20, 1 kilogram will be taken if solid.

The declared tariff number shall be applied and the duty levied immediately, and the importer shall be bound by the results of the analysis, the clearance not being considered final until such result is known.

The samples shall be analysed within one month, and the interested party shall have the right to be present when the samples are opened and analysed, and to appeal to the Minister of Finance from the decision of the Direction. When, in appealing, the interested party requests a new

analysis, he shall bear the expense of such analysis if the decision of the Direction is sustained. In contrary cases, the expenses shall be borne by the Administration.

If the interested party desire to be present at the analysis, he must request permission in writing when he signs the label of the sample.

When petroleum and mineral oils are imported in tanks or reservoirs fixed on board vessels, clearance shall be carried out in the following manner, provided that the port arrangements admit of it:

1st. The petroleum or oil shall be extracted through a tube from the ship-tank by a steam pump, and shall be run into a reservoir or reservoirs, which shall be furnished with a tap to conduct the liquid to two receptacles of tin-plate or iron.

2nd. These reservoirs shall be provided with a tap to conduct the liquid to two receptacles of tin-plate or iron.

3rd. Each of these two receptacles shall be placed on a balance, the tap leading thereto shall be opened, and when the receptacles are nearly full and the balance tends to become level, the flow of petroleum shall be arrested, and the tap shall be closed completely when the needle indicates the weight placed beforehand in the pan.

4th. The weight being determined, the liquid shall be poured out, and the weight of each empty receptacle found, the official charged with the clearance taking a note of the results.

5th. The petroleum or oil once weighed, shall be run out from each receptacle through a tube placed in its lowest part, which tube shall fit into another tube leading to a second reservoir, from which the liquid will be transported to the manufactory; and

6th. The Administration will take care to exercise the greatest vigilance, unfitting the tubes at the end of the daily clearance or removing the cocks of the same, in order to prevent the interests of the Revenue being prejudiced on account of leakage or other causes.

NOTE 4.—By "oleophantia and lubricating oils" in No. 25 of the Tariff are to be understood mineral oils, used chiefly for lubricating machinery, and not emulsifiable vapour below 150°, and which when treated with concentrated sulphuric acid do not rise more than 3° C. in temperature, and must contain less than 10 per cent. by volume of tar. The solid residuum left after the distillation of such oils is not greater than 3 per cent. of the weight of the distilled liquid. The temperature at which the distillation is to be carried out in order to obtain the said residuum is to be that at which the distilled liquid decomposes, leaving the residue.

Oils which emit inflammable vapours below 150°, shall not be regarded as oleophantia; but in the case of a mixture made in order to elude the duty fixed by No. 25, this duty shall be applied in accordance with Section 21 (c) of Disposition 4th.

NOTE 5.—The benzine referred to in No. 26 is that of bituminous coal (*hulla*). It differs from gasoline or petroleum benzine by the fact that, when treated with a mixture of concentrated sulphuric and nitric acid it emits a disagreeable colour, and gives a greenish tint, and emits a pleasant smell, and by the fact that a crystal of iodine colours benzine a more or less yellowish red, and imparts to gasoline a purple colour.

NOTE 6.—Glass of the natural colour of the component paste, which colour, therefore, is not due to the addition of any colouring substance, shall be regarded for the purpose of tariff classification, as uncoloured glass.

NOTE 7.—The rubbing (*desgrate*) necessary to remove mould marks shall not be regarded as cutting.

NOTE 8.—Glass strengthened with iron wire, and glass ribbed, frosted, or with relief work, of a thickness of from 4 to 12 mm., shall pay duty under No. 34, and that of greater thickness under No. 33.

NOTE 9.—Frames of mirrors shall be dutiable according to kind, if the duty applicable thereto is greater than that applicable to the mirrors.

NOTE 10.—Only bricks, squares, and tiles of baked earth or clay, rough, and unglazed in the construction of walls, furnaces, &c., are included in this number.

NOTE 11.—The term "jewellery" (*joyeria o alhajas*) includes all small articles, whatever their stan ard of fineness, intended generally for the adornment of the person.

The term gold or silver ware (*vajilla*) includes writing, toilet, and other domestic utensils, articles for the service of churches, and all large articles serving as ornaments in houses. In clearing wares (*vajilla*) not entirely composed of gold, silver, or platinum, a reasonable reduction shall be made from the total weight for the weight of the other materials, which shall be dutiable under the appropriate tariff numbers.

Gold, silver, or platinum wire is dutiable under No. 52, wire which passes through the holes of the English wire gauge being regarded as wire for this purpose.

NOTE 12.—In order to distinguish gilt articles, they shall be rubbed with warm alcohol, and then tried with a drop of nitric acid. If the articles are varnished, the varnish disappears with the alcohol, and the nitric acid has no effect; if they are gilt, the varnish remains, and the alcohol or the nitric acid, silvered articles are to be filed sufficiently to disclose under the surface plating the colour of the principal metal; or again, if a portion of the silvered metal is dissolved in nitric acid, the silver, should any exist, is precipitated on the addition of hydrochloric acid, chloride of silver being formed, soluble in ammonia, and having the other properties of this substance.

NOTE 13.—By (*tuchos*) is understood crude wrought or rolled iron or steel, generally imported in the form of rectangular or rhomboidal lumps or coils, and intended for the purpose of being rolled in different directions, produced in the process of compression, provided that the minimum transverse dimensions are 10 by 10 centimetres. In case of doubt samples of the goods must be sent to the Laboratorio Metalografico de la Escuela de Minas. When the *tuchos* have been rolled to dimensions smaller than those indicated above, the goods being known as "*palanquillas*" or "*hojas*," they will be classified as bars, and be assessed for duty under Tariff No. 39.

NOTE 14.—In order to be dutiable under this number, articles must be incapable of serving any other purpose than that of being cast in iron or steel works, or must be waste articles destined for use in the production of copper by cementation.

All bars (*barras* or *carriles*) shall not exceed 1 metre in length.

NOTE 15.—Iron bars are to be distinguished from plates or sheets by the fact of the latter having their edges trimmed, while the bars retain their rough edges resulting from the action of the rolling-mill.

NOTE 16.—In polishing sheet iron, it is first washed in a solution of sulphuric acid to remove the oxide of iron, and then passed through a hard polished cylinder. Common sheet iron may therefore be distinguished from polished sheet iron by scales of oxide of iron detaching themselves from the former when one of the corners is doubly bent; this does not occur with polished sheet iron.

NOTE 17.—For the application of Nos. 67 and 68 of the Tariff, the minimum thickness of the tube walls will be taken.

NOTE 18.—Rough pieces of iron or steel, neither turned, adjusted nor polished, even if intended for machinery, shall pay duty under Nos. 72-73, according to weight, except those pieces which, though presenting the same characteristics, are specially classified in other numbers.

NOTE 19.—Wheels weighing less than 100 kilograms, for railway and tramway carriages and waggon shall be dutiable under No. 80.

When such wheels are presented in parts, they shall be dutiable, provided they be complete, under numbers 79 or 80, according to their weight; but if they are not complete they shall be dutiable under No. 80.

NOTE 20.—By "wire" is understood any metal thread, whatever the shape of its transverse section may be, which can be passed through the English gauge; when the section is not cylindrical the number of the Tariff embracing the smallest diameter of the section shall be applied.

NOTE 21.—The number of threads in the case of articles dutiable under Nos. 102 and 103 is half the sum of the warp and weft threads of the gauze.

NOTE 22.—The thickness of screws and wash screws, shall be that at the thickest part, where the rod has not been threaded.

NOTE 23.—No. 122 includes kitchen knives, scissors for use in arts and crafts, sewing needles, and needles exceeding 6 centimetres in length and of a maximum diameter of more than 1 millimetre, and also those of which the length is less than 6 centimetres with a maximum diameter exceeding 2 millimetres.

NOTE 24.—All needles for sewing and embroidering whose length and thickness in their maximum diameter does not exceed 6 cms. and 1 mm. respectively, are included under this number.

NOTE 25.—Unfinished parts of slide-arms and fire arms shall be dutiable according to kind and condition. By unfinished parts is understood those parts not smoothed and waiting filing.

NOTE 26.—Metallic alloys into which copper enters in less proportion than 2 per cent. of the weight of the article are not considered as alloys of copper. Such alloys shall pay duty according to the tariff numbers to which they correspond, leaving the copper out of account.

NOTE 27.—Articles made of metallic alloys into which aluminium, nickel, or cobalt enters in less proportion than 2 per cent. of the weight of the article, are not regarded as of aluminium, nickel, or cobalt respectively. Such articles shall be dutiable according to the tariff number to which they correspond irrespective of said metals.

NOTE 28.—In accordance with the law of the 3d July, 1892, the Customs will mix 13 per cent. of wool fat or petroleum with all cotton or rayon yarn imported. The cost of the materials used for denaturing these oils will be borne by the importer.

NOTE 29.—Products with alcoholic base are subject, in addition, to a tax of 25 pesetas per hectolitre of liquid, whatever may be the proportion of alcohol, in accordance with the provisions of the law of December 10, 1908, and the Royal Decree of December 25, 1909, regulating the taxation of alcohol.

NOTE 30.—The colours included in this number are those composed of a metallic base, which are used mixed with oil or with turpentine, and are generally insoluble in water, alcohol or ether. They are rarely crystallised, and are almost always in powder or lumps, such as white lead, chrome yellow, vermilion, Prussian and cobalt blue, English green, and "parrot" (*papagayo*).

NOTE 31.—This No. includes artificial colouring materials which in neutral, acid or alkaline bath, dye textile fabrics, either with or without the addition of mordant. They are all destroyed by the action of heat.

NOTE 32.—In the application of these rates of duty, it is to be understood that the paste must be damp; and that when colours are imported in lumps completely dry they must pay duty under No. 204.

NOTE 33.—Products included in this number shall be dutiable hereafter, even if imported in capsules.

NOTE 34.—This product is subject, in addition to the Customs duty, to a consumption tax of 0.04 peseta per kilogram, in accordance with the law of March 18, 1900.

NOTE 35.—The products or substances included in Nos. 243 to 247 shall be examined by the pharmaceutical inspectors who, with the Customs officials, will attest the declarations in the following form: "The goods are those expressed in the declaration, and are (or are not) admitted to importation by virtue of their formulas having been published (state where), or their composition having been ascertained by analysis made by —."

NOTE 36.—All medicinal wines, whether containing natural or added sugar or not, are included under this number.

NOTE 37.—Saponified greases, even those imperfectly saponified, and soaps of any degree of purity, unscented, are dutiable under this number.

NOTE 38.—By virtue of Art. 68 of the Ordinance of December 10, 1908, concerning the taxation of alcohol and other excise, rum, cane spirit, cognac, gin, aniseite, portation of alise or other essence, rum, cane spirit, cognac, gin, aniseite, curacao, maraschino and whisky is only allowed on production of evidence by the importers or their agents that they are registered as manufacturers of compound spirits or liqueurs, in which case the Customs will send a permit with the goods to their point of destination to prove that they have been duly cleared. Chemists, manufacturers of perfumery and confectioners may also import the above-mentioned essences so long as the quantity does not exceed 10 kilograms.

NOTE 39.—By "explosive compounds" are understood not only dynamite, under any of its different formulas or compositions, but also fulminates, *gonias*, nitro-glycerine, smokeless or white powders, and in general any explosive preparation which cannot be regarded as ordinary sporting or mining powder. Favier explosives, commonly called *nitramines*, are considered as explosive compounds.

To determine the duty payable on caps of all kinds for mines, each 100 caps shall be taken as equivalent to 1 kilogram of explosive compound. As







NOTE 72.—Cases, stands, glass covers, and other accessories, even when belonging to alarm clocks, are dutiable as manufactured articles of the material of which they are composed.

When clock-work is imported within cases, on stands, &c., and the importer does not wish to separate them for the assessment of duty, the weight of the dial will be reckoned as weighing 500 grammes in the case of alarm clocks, and 2 kil. in the case of wall and table clocks.

NOTE 73.—Cable or wire, uncovered, shall be dutiable in accordance with the tariff number under which the wire, by reason of its kind and condition, is classified.

NOTE 74.—By agricultural machinery, dutiable under No. 553, shall be understood the machinery employed by farmers and agriculturists for preparing the ground, gathering the crops and cleaning them; also machinery used for crushing grapes and olives; and machinery for dairy work (milk, butter and cheese).

The motors and hoisting apparatus (*matracas*), including electrical, of agricultural machinery, shall be dutiable under No. 553, provided the importer affords proof that the motors &c. are destined exclusively for use in agriculture.

Landlords and tenants who at present enjoy the advantages of the Law of June 3rd, 1868, shall pay on implements, instruments, and machines intended exclusively for agricultural purposes an import duty of 1 peseta per 100 kilograms. For this purpose, however, the importer must pay the higher tariff rates unless, within a reasonable time to be fixed by the Customs, he produces a certificate signed by the Mayor of his locality specifying the denomination, class, and weight of the agricultural implements, instruments, and machines employed on the respective estates, together with a further certificate from the proper authorities to the effect that the estate in question is in enjoyment of the privileges of the agricultural law. If he fails to produce these two documents, he shall pay the full duties provided in the Tariff.

NOTE 75.—For the definition of parts of machinery, the following rules will be observed:

1st. A separate piece of a machine is understood to be any article not expressly specified under some heading of the Tariff, which by its shape and the condition in which it is presented for clearance, though not completely finished, can only be used, and can only be considered as destined, for a machine, which, if finished, would pay under the heading of the Tariff referred to in the machinery.

2nd. Tubes, bars, axes, screws, sheets, plates, boiler bottoms, wire, and other articles expressly tariffed, must pay duty accordingly, even though they be destined for machinery.

3rd. In order that hose pipes, filters, and cloths, or blankets of wool, linen, cotton, or other textile fibres employed in manufacturing processes, may be dutiable as machines, and added to the industry or for which they are destined must be produced.

4th. Tools, implements, and utensils employed in the arts and in industry cannot be considered as detached parts of machinery, and must pay duty according to the materials of which they are composed.

NOTE 76.—By multitubular generators is understood generators formed of rows of tubes, through which the heat circulates internally and externally.

NOTE 77.—As regards machines and other manufactures included in Class 15 under different tariff Nos., according to their weight, the tariff No. applicable shall be determined by taking the net weight of the goods.

NOTE 78.—Separate parts of copper or copper alloys combined with other materials shall also be dutiable under this number, provided that the copper or copper alloy predominates in weight.

NOTE 79.—The duty fixed by this number shall be applicable to the machines in the condition in which they are presented for clearance, i.e., including the weight of the stands, tables, or supports on which they are fixed.

NOTE 80.—As textile machinery will be considered all machines used from the preparation of the fibre to the finishing of the cloth, including dyeing and printing.

NOTE 81.—When carriages comprised in this group are presented for clearance without axles, wheels, or other accessories, they will be charged with duty as complete carriages.

NOTE 82.—In order to determine the weight of the chassis of the automobiles mentioned in Nos. 586 and 587, 200 kil. shall be deducted from the total weight of the carriage in the case of No. 586, and 400 kil. in the case of No. 587.

NOTE 83.—The duties on ships include the anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails, and masts and spars, necessary for the manoeuvres and safety of vessels, with due regard to their class. Spare masts and spars, cordage, and sails, in accordance with the requirements of the vessels, will also be admitted free of any import duty. This rule will also apply to carriages, glass, earthenware, lamps, fixtures, furniture, and other articles of comfort or luxury destined exclusively for the cabin service or for the use and defence of the vessels, in quantities suited to the class and occupation of the same. Spare parts for steam vessels are also included. When the Customs authorities are in doubt as to whether parts for ships which are claimed to be spare parts or are not in accordance with the regulations, they shall require from the proper Marine authority a certificate specifying the quantity and nature of the parts which, having regard to the class of the vessel they are intended for, should be regarded as spare parts in accordance with the regulations. When the articles referred to in this note do not meet the requirements indicated, they will pay the duties fixed in the respective numbers of the Tariff.

NOTE 84.—Duties on steam vessels are to be levied on the total tonnage measurement, and no separate duty is to be levied on the machinery, which will be considered as an integral part of the vessel.

As a basis for the Tariff clearance of ships introduced from abroad the certificate of tonnage measurement may provisionally be used, which, in conformity with Article 28 of the Regulations of the 2nd December, 1874, and the Royal Order of the 12th January, 1876, has to be delivered to the Collector of Customs with the *visa* of the Commandant of Marine.

The interested parties must present to the Customs authorities a certificate of the Commandant of Marine stating that the certificate of measurement has been approved by the Inspector, in accordance with Articles 19 and 22 of the said Regulations; and it is to be understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted in the declaration or other document.

Spanish ships lengthened in foreign dockyards must, on their return to Spain, pay duty on the additional tonnage.

Spanish vessels refitted with engines abroad, when it is impossible to ascertain the weight of the new machinery, will pay a duty of 25 *pesetas* per indicated horse-power. Boilers and accessories thereof, funnels, tubes, &c., refitted abroad, will pay 14 *pesetas* per each square metre of heating surface.

For other repairs done to such vessels in foreign ports, duty shall be paid on the materials employed.

NOTE 85.—Vessels having their holds and covered spaces arranged to receive merchandise of any kind, even though with quarters for one passenger to each 150 tons of the vessel's total tonnage, shall be denominated *cargo vessels*.

NOTE 86.—Vessels having their holds and covered spaces arranged to accommodate passengers and any kind of goods shall be denominated *cargo and passenger vessels*. The quarters for passengers of all classes in this kind of vessel shall not be capable of accommodating more than 20 passengers to each 100 tons of the vessel's total tonnage.

NOTE 87.—Vessels which are principally arranged for the accommodation and transport of passengers of all classes, but which, notwithstanding, may carry cargo corresponding to the capacity of their holds and other unoccupied spaces, shall be denominated *passenger vessels*. The quarters for passengers shall be sufficiently spacious to enable the vessel to carry at least 20 passengers to each 100 tons of the total tonnage of the vessel.

NOTE 88.—The operation of breaking up shall be certified by the Customs Administrator of the port in which that operation takes place, which port shall be the port at which the vessel enters, or the port in which the breaking up is authorised by the Customs Department.

NOTE 89.—In order that oysters for breeding purposes be dutiable at the rate established, it is necessary that the weight of each 1,000 oysters shall not exceed 25 kil.

NOTE 90.—The fruits included in this number are those destined for distillation.

NOTE 91.—In pursuance of the Law of the 5th July, 1892, the Customs will only examine all olive oil introduced, and if any oil be found to contain an admixture of cotton-seed oil, or other fats, they will mix with it 1 per cent. of wood or petroleum tar, in order to render it unfit for consumption. The cost of the materials employed will be borne by the importer.

NOTE 92.—In virtue of the Law of the 10th December, 1898, and of the Royal Decree of the 25th December, 1900, regulating alcohol taxation, alcohol, spirits, liquors, and industrial products having an alcoholic base, are, when imported from abroad, subject to a tax of 25 *pesetas* per hectolitre, whatever may be their alcoholic strength; and this tax is to be paid to the Customs in addition to, and in one amount with, the import duty proper, but it is to be brought to account separately in the Customs-house records.

Wines and other alcoholic beverages of over 15 degrees strength are, when imported from abroad, subject to payment of the tax at the rate of 25 *pesetas* per hectolitre of liquid.

The strength of wines and alcoholic beverages is to be calculated at the temperature of 15 degrees Centigrade, Gay-Lussac's centesimal alcoholometer and Salleron's still being used.

Ethyllic alcohol, even if impure, is dutiable under No. 645.

Methyllic alcohol is not subject to the alcohol tax.

NOTE 93.—Bran which, on being passed through sieve No. 150 (60 grains to the linear centimetre), is shown to contain more than 5 per cent. of flour is dutiable as flour.

NOTE 94.—Milk preserve with the addition of other substances shall be dutiable under No. 659 if it does not contain sugar, and under No. 661 if it does contain sugar.

NOTE 95.—By common biscuit is understood "ship's biscuit," which is consumed by the crews of vessels.

NOTE 96.—Honey and molasses imported from abroad shall be analysed to determine whether they contain aërial alcohol, in which case the duties on alcohol are to be paid.

Two samples will be taken of all honey or molasses presented for clearance, and these will be placed in two flasks, which are to be sealed; the labels of the flasks are to be signed by the importer and the Customs officials, and one of the samples is to be sent to the Director-General of Customs for analysis.

The declared tariff number is to be applied, and duty levied immediately.

The importer will be bound by the results of the analysis, and the clearance will not be considered final until the result of the analysis is known.

NOTE 97.—Sword-sticks will pay the duty fixed for foil blades, in addition to the duty applicable to the sticks themselves.

By Royal Orders in Council dated 9th November, 1907, and 11th May, 1908, the importation of sword-sticks or other hidden side-arms is prohibited.

NOTE 98.—Brushes dutiable under this number are clothes brushes, hat-brushes, nail-brushes, hoist-brushes and brushes used for polishing fragile objects.

NOTE 99.—For the purposes of the gunpowder and explosives monopoly, 1,000 caps for central-firing cartridges for the standard army gun are to be regarded as equivalent to 1 kilog., and 10,000 caps for other central-firing cartridges for shot guns or revolvers as equivalent to 1 kilog.

The duty on 1 kilog. of sporting powder shall be levied for each 250 ordinary cartridges for sporting guns, or for each 600 cartridges for revolvers.

NOTE 100.—By "waterproof tissues" is to be understood those tissues which are coated on one or both sides with india-rubber, or also those saturated inside with this material.

Other impermeable tissues, into the composition of which india-rubber does not enter, shall be dutiable according to those tariff numbers under which they fall by virtue of their quality and condition.

NOTE 101.—Olecloth weighing 10 grammes or more per square decimetre shall be dutiable under No. 705; those weighing less under No. 706. Textiles woven with the rule as "vax-neth" (*encarnado*) and the like, are dutiable under No. 705, whether lustrous or not, and even if they weigh less than 10 grammes per square decimetre.

NOTE 102.—Felt hats will be considered as shaped (*armados*) when they have more hand work than is indispensable to shape the crown.

## CANARY ISLANDS

The provisions of the tariff of March 30, 1900, as modified by Royal Ordinances of Aug. 4, 1900, Sept. 21, 1901, and Oct. 28, 1903, are to be re-enforced.

In consequence, the duties fixed in the said tariff shall be applicable to all goods imported into the free ports of the Canary Islands after Sept. 30, 1907.

The duties provided in the following tariff shall be levied by the State in the free ports of the Canary Islands on importation from abroad or the Peninsula and Balearic Islands.

|  | Pes. cts.        |
|--|------------------|
| Alcohol .....  | hectol. 62 50    |
| Plain spirits .....  | " 32 50          |
| Brandy, simple, up to 22° Cartier in strength .....  | " 75 00          |
| Liqueurs, cognac and other made-up spirits .....   | " 130 00         |
| Rum and gin up to 22° Cartier when imported from the Peninsula and Balearic Islands, or from nations with treaties actually in force, or enjoying the most-favoured-nation treatment, except Portugal, so long as the treaty with the Netherlands remains in force ..... | hectol. 100 00   |
| Sugar .....  | " 100 kil. 25 00 |
| Glucose, liquid caramel and other similar products .....   | " per kil. 85 00 |
| Salt cod and stock-fish .....  | " 24 00          |
| Cocoa: In the bean, unroasted, and cocoa shells, the produce of and imported direct from Fernando-Po .....   | " 100 kil. 60 00 |
| From other places of origin .....  | " 80 00          |
| Roasted or ground, or in paste, cocoa-lutter .....   | " 200 00         |

|   | Pes. cts.        |
|---|------------------|
| Coffee: In the bean, unroasted, the produce of and coming direct from Fernando-Po .....         | 100 kil. 80 00   |
| Of other places of origin .....   | " 107 00         |
| Roasted, ground; chicory, roasted or unroasted, and other products in imitation of coffee ..... | 100 kil. 250 00  |
| Chocolate .....   | " 1 00           |
| Juice and molasses, cane and beetroot, containing more than 50% of crystallizable sugar .....   | " 100 kil. 50 00 |
| " the same, containing up to 50%, inclusive, of crystallizable sugar .....                      | " 100 kil. 40 00 |
| Pepper, cinnamon, cloves and other spices, or imitations thereof .....                          | 100 kil. 150 00  |
| Tea and imitations thereof, also yerba-mate .....   | " 150 00         |
| Tobacco in leaf:  |                  |
| a. Havana .....   | " kilog. 1 08    |
| b. Philippine .....   | " 0 82           |
| c. Virginia .....   | " 0 54           |
| Manufactured tobacco:   |                  |
| a. Havana .....   | " 2 17           |
| b. Philippine .....   | " 1 63           |
| c. Mixed .....  | " 1 38           |
| d. Virginia .....   | " 1 08           |
| e. Snuff .....  | " 1 80           |
| f. Verdin .....   | " 0 82           |

## SPANISH TERRITORIES IN THE GULF OF GUINEA

ROYAL ORDINANCE OF DEC. 9, 1907, ESTABLISHING REVISED TARIFFS FOR THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(Gaceta de Madrid, No. 344, of Dec. 10, 1907.)

(1.) The following articles are admitted free of import duty without regard to their origin or the flag under which they are imported:—

## GOODS EXEMPT ON IMPORTATION.

1. Goods and articles landed owing to stress of weather or damage subject to subsequent re-exportation, save exceptions specially mentioned.
2. Articles of all kinds imported by the Government and by the Colonial Administration.
3. Articles of all kinds imported by catholic missions, religious communities, hospitals and sanatoria, provided that they are immediately destined for religious or educational purposes or for the use of invalids.
4. Machines, implements and materials destined for the construction and upkeep of roads, railways and other means of transport.
5. Tools and similar instruments imported by artisans for the exercise of their respective trades.
6. Articles for domestic use and furniture and clothing, photographic apparatus and cycles, imported by travellers for their own use.
7. Cases and receptacles.
8. Living animals of all kinds, including poultry.
9. Meat, fresh or dried; fish, fresh or dried.
10. Invgorating foods for cattle and other animals.
11. Rice, cereals, vegetables, kitchen garden produce and fruits, seeds and living plants.
12. Manures and disinfectants.
13. Alimentary articles of all kinds and medicinal wines.
14. Oils, ice, mineral waters and medicines.
15. Building materials, such as cement, stone, lime, earthen, beams, wood, corrugated sheet iron, paints, cardboard roofing, roofing tiles, bricks, fitted houses, and the like.
16. Agricultural machines, instruments and apparatus, and spare parts for the same.
17. Electrical material.
18. Machines for industrial and mining undertakings, and spare parts for the same.
19. Fishing apparatus.
20. Conveyance materials of all kinds, harness and spare parts for the same.
21. Ships and other craft; steam engines or mechanical installations destined for industrial purposes, tools and utensils for use only in agriculture and industry.
22. Locomotives, wagons, and other railway material.
23. Scientific instruments and instruments of precision.
24. Books, pamphlets and other printed matter.
25. Pictures, framed or not; statuary.
26. Coffins, tombstones and funeral ornaments.
27. Coin and securities of legal currency.
28. Samples without value.
29. Table services and glass wares.
30. Ironmongery, hardware and kitchen utensils.
31. Chemical products.

(2.) Import duties shall be levied according to the following tariff:—

## IMPORT DUTIES.

| Goods.   | Rates of Duty on Foreign Goods |           | Rates of Duty on Spanish Goods |           |
|--|--------------------------------|-----------|--------------------------------|-----------|
|  | Imported under a Foreign Flag. | Pes. cts. | Imported under a Spanish Flag. | Pes. cts. |
| No. 1. Tissues of linen, cotton or other textiles, except silk .....                             | ad val.                        | Free      |                                |           |
| 2. Tissues of silk .....   | "                              | 20%       |                                |           |
| 3. Ready-made clothing .....   | "                              | 20%       |                                |           |
| 4. Boots and shoes .....   | "                              | 20%       |                                |           |
| 5. Alcoholic liquors, without any added substances, of a value inferior to one peseta per litre, |                                |           |                                |           |

| No.   | Goods.       | Rates of Duty on Foreign Goods |           | Rates of Duty on Spanish Goods |           |
|---|--------------|--------------------------------|-----------|--------------------------------|-----------|
|   |              | Imported under a Foreign Flag. | Pes. cts. | Imported under a Spanish Flag. | Pes. cts. |
| No. rum, gin, alcohol, <i>cana de Cuba</i> , and the like, unsweetened, and unmixed with any substance which prevents the determination of the alcoholic strength by means of the alcoholometer, up to 50 centesimal degrees inclusive .....  | " kil. gross | 1 25                           | 1 25      |                                |           |
| 6. For each degree in addition, an additional duty of .....   | " kil. gross | 0 05                           | 0 05      |                                |           |
| 7. Alcoholic liquors, with admixture of any kind, of a value inferior to one peseta per litre, rum, gin, alcohol, <i>cana de Cuba</i> , and the like, sweetened, or mixed with any substance which prevents the determination of the alcoholic strength by means of the alcoholometer ..... | " kil. gross | 1 35                           | 1 35      |                                |           |
| 8. Alcoholic liquors of a value of one peseta or more per litre, as, for example, all liqueurs (cordons), on presentation of manufactory invoices:  |              |                                |           |                                |           |
| In bottles of a capacity of less than $\frac{1}{2}$ litre .....   | bottle       | 1 00                           | 1 00      |                                |           |
| " " $\frac{1}{2}$ litre to 1 litre .....  | bottle       | 2 00                           | 2 00      |                                |           |
| In receptacles of a capacity of more than 1 litre .....   | "            | 2 50                           | 2 50      |                                |           |
| 9. Alcohol, denatured, for heating and lighting purposes .....  | " kil. gross | 0 20                           | 0 10      |                                |           |
| 10. Sparkling wines .....   | "            | 1 50                           | 1 00      |                                |           |
| 11. Full-bodied wines ( <i>vinos generosos</i> ) ..   | "            | 1 00                           | Free.     |                                |           |
| 12. Common wines ( <i>vinos de pasto</i> ) ..   | "            | 0 25                           | "         |                                |           |
| 13. Beer .....  | " ad val.    | 0 50                           | 0 25      |                                |           |
| 14. Jewellery .....   | "            | 15%                            | Free.     |                                |           |
| 15. Common gunpowder .....  | " kil. gross | 2 50                           | 0 50      |                                |           |
| 16. Gunpowder, fine .....   | "            | 3 00                           | 0 75      |                                |           |
| 17. Flintlocks .....  | " each       | 12 50                          | 3 50      |                                |           |
| 18. Percussion cap guns .....   | "            | 15 00                          | 5 00      |                                |           |
| 19. Breech-loading firearms .....   | " ad val.    | 100%                           | 20%       |                                |           |
| 20. Percussion caps .....   | " per 100    | 1 00                           | 0 50      |                                |           |
| 21. Small shot, buckshot, &c. ....  | " kil. gross | 1 00                           | 0 50      |                                |           |
| 22. Cartridges, charged .....   | " per 100    | 5 00                           | 2 50      |                                |           |
| 23. " uncharged .....   | "            | 1 50                           | 0 75      |                                |           |
| 24. Tobacco leaf .....  | " kil. gross | 0 50                           | 0 10      |                                |           |
| 25. " manufactured .....  | "            | 1 50                           | 0 25      |                                |           |
| 26. Coal .....  | " 1,000      | 5 00                           | Free.     |                                |           |
| 27. Petroleum .....   | " 100        | 10 00                          | 5 00      |                                |           |
| All other articles and effects not included above, and not on the free list .....   | " ad val.    | 15%                            | 10%       |                                |           |

(3.) Export duties shall be levied in accordance with the following tariff:—

## EXPORT DUTIES.

The under-mentioned articles are free of export duty when consigned to a Spanish port under the Spanish flag. When consigned to foreign ports or transported under foreign flag, they are to pay the export duties specified:—

| No.   | Goods.       | Duty. |
|---|--------------|-------|
| 1. Palm oil .....   | 100 kil. net | 10 00 |
| 2. Oleaginous nuts, palm, <i>palmiste</i> , ka, &c. ....                      | "            | 2 50  |
| 3. Cocoa .....  | "            | 10 00 |
| 4. Rubber .....   | "            | 35 00 |
| 5. Wood in logs, or pieces measuring up to 3 metres in length .....           | "            | 10 00 |
| And for each metre or fraction thereof by which they exceed that length ..... | "            | 5 00  |

| No. | Goods.   | Duty.<br>Pes. etc. |
|-----|--|--------------------|
| 6.  | Wood in planks .....                             | 1,000 feet 8 00    |
| 7.  | Ribony and red wood ( <i>pino rojo</i> ) .....   | 100 kil. net 2 50  |
| 8.  | Ivory in tusks, of six or more kilos. ....       | 100 kil. net 1 85  |
| 9.  | " in pieces or stabs, of six or more kilos. .... | 100 kil. net 1 00  |
| 10. | Kola nuts .....                                  | 100 kil. net 5 00  |

(4.) The introduction of breech-loading or percussion-cap guns, percussion-caps and wax and wooden matches into the districts of Bata and Elobey and the islands of Annobon and Corisco is prohibited. The importation of other arms and ammunition into the Spanish territories in the Gulf of Guinea is to be effected only through the ports of Santa Isabel, Nueva Bata and Elobey; and to general sale and trade of firearms continue to be subject to the formalities provided for in the Regulations in force in these possessions.

(5.) The exportation of pieces of *bokumen* wood less than 75 centimetres in diameter is prohibited.

(6.) The exportation of elephants' tusks and of pieces or stabs of ivory weighing less than 6 kilograms is prohibited.

(7.) The following articles are prohibited to be imported:—

(a) Spurious coin of any country, also coin below the legal weight and standard.

(b) Obscene pictures, paintings, books, engravings, lithographs, and all articles offensive to morality.

(c) Bovine or ovine animals, poultry and other diseased animals, and also garbage of same likely to spread infectious diseases.

(d) Damaged or adulterated foodstuffs.

(8.) Importers of all kinds of wine must furnish the necessary certificates of origin for production to the Customs-houses, the certificates requiring the visa of the Spanish authorities or Spanish Consuls abroad, as the case may be.

(9.) In case of doubt as to the application of these provisions, the general Customs Ordinances of the Peninsula, as supplementary legislation, must, as far as possible, be complied with.

(10.) The present Customs Tariffs shall enter into force in the Spanish territories in the Gulf of Guinea from and after April 1, 1908.

(11.) The Customs Tariffs formerly applicable in the Spanish territories in the Gulf of Guinea, Royal Ordinance of August 2, 1893, and all regulations inconsistent with the present Ordinance, are hereby repealed.

# ROYAL ORDINANCE OF DEC. 9, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS INTO THE SPANISH TERRITORIES IN THE GULF OF GUINEA.

(Gaceta de Madrid, No. 351, of Dec. 17, 1907.)

1. This Ordinance repeals the tax called "Municipal Health Tax," established by Decree of the Governor-General of the Spanish Territories in the Gulf of Guinea, dated Jan. 25, 1907, under which alcohol introduced into the Colony is liable to a duty of 1.50 pesetas per litre, on account of the Communal Councils.

2. In lieu of said tax, and in view of the necessity to restrain the importation and sale of alcoholic liquors in the island of Fernando-Po, the Communal Councils of the said island are at liberty, from the date of entry into operation of the new Customs Tariffs, viz., April 1, 1908, to levy, by way of Municipal surtax, a duty of 10% on the Customs duties chargeable on items 3, 6 and 7 of said Tariffs.

3. Sanction is given to the proposal of the Governor-General respecting the establishment of industrial licences for spirit retailers, for the purpose of further restraining the trade and sale of spirits.

# ROYAL ORDINANCE OF DEC. 27, 1907, AS TO THE IMPORTATION OF ALCOHOLIC LIQUORS.

(Gaceta de Madrid, No. 362, of Dec. 23, 1907.)

From and after Jan. 1, 1908, goods classed under Nos. 5, 6 and 7 of the Import Tariff shall be assessed by the Customs authorities of the Spanish Territories in the Gulf of Guinea, with the import duties established by Ordinance of Dec. 9, 1907, and with the surtaxes fixed in the Ordinance of the same date.

Liquids of the kind referred to shall continue to be treated under the Customs Tariff now in force if they are duly proved to have been shipped to this Colony prior to Jan. 1, 1908, on strict compliance with the following regulations:—

1. All consignments of alcoholic liquors entering the Territories, manifests of which shall prove that they left the ports of origin or of transit before Jan. 1, 1908, shall be admitted by the Customs under the conditions and fiscal treatment now in force in the Colony.

2. On the contrary, shipments effected after Dec. 31, 1907, shall be subject to the duties and surtaxes provided for in the above-mentioned Royal Ordinances.

3. Should the consignees (in the circumstances set forth in the foregoing rule) refuse to pay the new Customs duties and other taxes deriving therefrom, the landing of the spirits will not be allowed, and the same must be re-shipped to the ports of despatch on account and at the expense and risk of the persons who were to receive them in the Colony, subject, however, to the latter's right to legally claim, if they deem fit, repayment of said expenses from the respective shippers.

## SWEDEN

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| " & cuffs (paper) .. .. .             | 336-8                     | Etchings .. .. .                      | 149                       | Hot cases .. .. .                       | 219, 221              |
| Collodion .. .. .                     | 1262                      | Ethers .. .. .                        | 1226                      | Hoists .. .. .                          | 374, 575              |
| Colouring matter .. .. .              | 1293                      | Explosives &c .. .. .                 | 1231-1241                 | Hatches .. .. .                         | 826                   |
| Colours .. .. .                       | 34, 1185-1297             | Extracts, tanning .. .. .             | 1242                      | Hats .. .. .                            | 617-623               |
| Copper .. .. .                        | 831, 963                  | Eyes, artificial .. .. .              | 671-672                   | Hay .. .. .                             | 91                    |
| Composition for painting the .. .. .  | 1202, 1203                | Face .. .. .                          | 630, 834                  | " elevators .. .. .                     | 1025                  |
| bottom of ships .. .. .               | 980-991                   | Fans .. .. .                          | 1105, 1108                | Heating apparatus .. .. .               | 715, 716              |
| Condensers .. .. .                    | 164                       | Feathers .. .. .                      | 71, 72, 609, 610, 624-627 | Heldis .. .. .                          | 542, 771, 772         |
| Confecionery .. .. .                  | 164                       | Felap .. .. .                         | 4                         | Heop and manufactures of .. .. .        | 417, 426-434, 468-473 |
| Connecting rods .. .. .               | 1041, 1042                | Felt .. .. .                          | 378-380, 393, 407, 499    | Hides and skins .. .. .                 | 198-205, 226-227      |
| Conserves .. .. .                     | 167, 168                  | Fennel .. .. .                        | 178                       | Hinges .. .. .                          | 865, 866              |
| Constructual work of iron .. .. .     | 794                       | Fertilizer spreaders .. .. .          | 102                       | Hooks .. .. .                           | 312                   |
| Cooking apparatus .. .. .             | 86                        | Flags .. .. .                         | 106                       | Honey .. .. .                           | 103                   |
| Coopers' wares .. .. .                | 239, 240                  | Filaments .. .. .                     | 1072                      | Hooks and eyes .. .. .                  | 341                   |
| Copper anodes .. .. .                 | 887                       | Files .. .. .                         | 821-823                   | Hoop iron .. .. .                       | 760-766, 774          |
| " manufactures .. .. .                | 92                        | Fire-arms .. .. .                     | 871                       | Hoops for casks .. .. .                 | 236                   |
| " oxides .. .. .                      | 1163                      | Fire-engines .. .. .                  | 1034-1037                 | Horn .. .. .                            | 93                    |
| " sheets .. .. .                      | 898-901                   | Fire-stands .. .. .                   | 717-718                   | Horn and manufactures of .. .. .        | 287, 288              |
| " solder .. .. .                      | 94                        | Fireplaces .. .. .                    | 808                       | Horse .. .. .                           | 63, 70                |
| Copra .. .. .                         | 12                        | Fireworks .. .. .                     | 1241                      | Horsehair .. .. .                       | 190                   |
| Coppying presses .. .. .              | 717-718                   | Fish .. .. .                          | 62-66                     | Horse-hoe machines .. .. .              | 998-1001              |
| Cord .. .. .                          | 294                       | Fisheries .. .. .                     | 1241                      | Horse-shoes .. .. .                     | 90                    |
| Cordage .. .. .                       | 434-444, 541              | Fish .. .. .                          | 62-66                     | Horses .. .. .                          | 49, 50                |
| Cords 269-371, 411, 534-255, 607      |                           | Fish .. .. .                          | 62-66                     | Hose pipes 215, 416, 471, 542, 637, 639 |                       |
| Cork .. .. .                          | 178                       | Fishing appliances .. .. .            | 1299                      | Hosiery 373, 412-413, 468, 536, 67      |                       |
| Cork and manufactures of .. .. .      | 265-268                   | Fitting for buildings and for .. .. . | 479, 511                  | Household machines .. .. .              | 1022, 1023            |
| working machinery 1010-1011           |                           | furniture .. .. .                     | 865, 866                  | Household machines .. .. .              | 1022, 1023            |
| (cork screws) .. .. .                 | 834                       | Flat irons .. .. .                    | 717, 718, 868             | Household machines .. .. .              | 1022, 1023            |
| Corse ibusks .. .. .                  | 752, 753                  | Flax and manufactures of .. .. .      | 417-473                   | Household machines .. .. .              | 1022, 1023            |
| Corsets .. .. .                       | 572, 753                  | Flour .. .. .                         | 79                        | Household machines .. .. .              | 1022, 1023            |
| Corundum .. .. .                      | 18                        | Flower stands, iron .. .. .           | 717, 718                  | Household machines .. .. .              | 1022, 1023            |
| Cosmetics .. .. .                     | 1225                      | Flowers, artificial and parts .. .. . | 1241                      | Household machines .. .. .              | 1022, 1023            |
| Cotton and manufactures of .. .. .    | 474-482                   | " and parts of .. .. .                | 128, 129                  | Household machines .. .. .              | 1022, 1023            |
| Cotton waste .. .. .                  | 477                       | Fluorapatite .. .. .                  | 1                         | Household machines .. .. .              | 1022, 1023            |
| Cotton-wood .. .. .                   | 477                       | Fly-wheel .. .. .                     | 1052-3                    | Household machines .. .. .              | 1022, 1023            |
| Covers, umbrella or sunshade .. .. .  | 576, 577                  | Folia .. .. .                         | 837, 838                  | Household machines .. .. .              | 1022, 1023            |
| Crabs .. .. .                         | 66                        | Food for children .. .. .             | 130                       | Household machines .. .. .              | 1022, 1023            |
| Cramps of wood .. .. .                | 243                       | Footwear .. .. .                      | 715, 716                  | Household machines .. .. .              | 1022, 1023            |
| Cranes .. .. .                        | 1011, 1012                | Forging machines .. .. .              | 9, 8-10                   | Household machines .. .. .              | 1022, 1023            |
| Cranks .. .. .                        | 1011, 1012                | Forks, garden and hay .. .. .         | 243, 512                  | Household machines .. .. .              | 1022, 1023            |
| Crayons, coloured .. .. .             | 1210                      | " table 848, 846, 929, 931, 943       |                           | Household machines .. .. .              | 1022, 1023            |
| Cream .. .. .                         | 135                       | Formalin .. .. .                      | 1183, 1184                | Household machines .. .. .              | 1022, 1023            |
| Cresote oil .. .. .                   | 1176                      | Formic acid .. .. .                   | 1134                      | Household machines .. .. .              | 1022, 1023            |
| Crochet hooks .. .. .                 | 856                       | Frames, picture &c .. .. .            | 1316, 1317                | Household machines .. .. .              | 1022, 1023            |
| Craniches .. .. .                     | 669                       | Frings .. .. .                        | 607                       | Household machines .. .. .              | 1022, 1023            |
| Cryolite .. .. .                      | 118                       | Fruits .. .. .                        | 106-117                   | Household machines .. .. .              | 1022, 1023            |
| Cucumbers .. .. .                     | 570, 571                  | " artificial .. .. .                  | 609, 610                  | Household machines .. .. .              | 1022, 1023            |
| Cuffs .. .. .                         | 706                       | Furnaces .. .. .                      | 868, 985, 986             | Household machines .. .. .              | 1022, 1023            |
| Cullet .. .. .                        | 706                       | Furniture .. .. .                     | 202, 263, 264             | Household machines .. .. .              | 1022, 1023            |
| Cumin .. .. .                         | 172                       | Furriers' goods .. .. .               | 222-229, 628, 629         | Household machines .. .. .              | 1022, 1023            |
| Currants .. .. .                      | 110                       | Fuses, percussion .. .. .             | 1235                      | Household machines .. .. .              | 1022, 1023            |
| Currying .. .. .                      | 41                        | Gallinuli and manufactures of .. .. . | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Curry combs .. .. .                   | 998-1001                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Curving machines .. .. .              | 664, 665                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Cushions .. .. .                      | 837, 838                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Cutlery .. .. .                       | 839-846, 929              | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Cutting machines .. .. .              | 998-1001, 1006            | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Cylinders .. .. .                     | 1000, 1001                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " for compressed gases 769            |                           | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Daggers .. .. .                       | 845                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dates .. .. .                         | 109                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Decanters .. .. .                     | 703-705                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Deed boxes .. .. .                    | 860                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dextrin .. .. .                       | 1245                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Disinfectants .. .. .                 | 1125                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Disintegrators .. .. .                | 1034                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Ditching apparatus .. .. .            | 1006-1011                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " machines .. .. .                    | 998-1001                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Door closers .. .. .                  | 861, 862                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Drawing pulvis .. .. .                | 850                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Drawings .. .. .                      | 352                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dredgers .. .. .                      | 1034                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Drilling machines .. .. .             | 1005-1011, 1014-1016      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Drills .. .. .                        | 828-830                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dripping (rendered fat) .. .. .       | 146                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Druggists' goods .. .. .              | 1258                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Drying apparatus .. .. .              | 979-984                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dye stuffs .. .. .                    | 1165-1171                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Dynamite &c .. .. .                   | 1231                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Earbboards for ploughs .. .. .        | 802                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Earb colours .. .. .                  | 34, 1185, 1186            | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Earbaths .. .. .                      | 104                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Earthenware .. .. .                   | 619-627                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Economisers .. .. .                   | 988                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Eggs and yolks of .. .. .             | 142                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Ejectors .. .. .                      | 1066-1069                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Electric cables .. .. .               | 914-921                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " furnaces .. .. .                    | 868                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " machines & apparatus .. .. .        | 1060-1067                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " motors .. .. .                      | 1060-1064                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " stoves .. .. .                      | 868                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Elevators .. .. .                     | 1004, 1025                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Embroidery .. .. .                    | 378-382                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Emery .. .. .                         | 14, 18                    | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Emery cloth .. .. .                   | 551                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Embossing paper .. .. .               | 317                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Embossing .. .. .                     | 1029, 1030                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Enamel .. .. .                        | 677                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Engines .. .. .                       | 702-705                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Engines .. .. .                       | 1034                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Engravings .. .. .                    | 34                        | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Envelopes .. .. .                     | 321, 322                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Essences .. .. .                      | 1226                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Essential oils .. .. .                | 1212, 1213                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Etchings .. .. .                      | 149                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Ethers .. .. .                        | 1226                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Explosives &c .. .. .                 | 1231-1241                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Extracts, tanning .. .. .             | 1242                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Eyes, artificial .. .. .              | 671-672                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Face .. .. .                          | 630, 834                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fans .. .. .                          | 1105, 1108                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Feathers .. .. .                      | 71, 72, 609, 610, 624-627 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Felap .. .. .                         | 4                         | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Felt .. .. .                          | 378-380, 393, 407, 499    | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fennel .. .. .                        | 178                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fertilizer spreaders .. .. .          | 102                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flags .. .. .                         | 106                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Filaments .. .. .                     | 1072                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Files .. .. .                         | 821-823                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fire-arms .. .. .                     | 871                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fire-engines .. .. .                  | 1034-1037                 | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fire-stands .. .. .                   | 717-718                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fireplaces .. .. .                    | 808                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Firewood .. .. .                      | 231                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fireworks .. .. .                     | 1241                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fish .. .. .                          | 62-66                     | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fisheries .. .. .                     | 1241                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fishing appliances .. .. .            | 1299                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fitting for buildings and for .. .. . | 479, 511                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| furniture .. .. .                     | 865, 866                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flat irons .. .. .                    | 717, 718, 868             | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flax and manufactures of .. .. .      | 417-473                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flour .. .. .                         | 79                        | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flower stands, iron .. .. .           | 717, 718                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Flowers, artificial and parts .. .. . | 1241                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " and parts of .. .. .                | 128, 129                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fluorapatite .. .. .                  | 1                         | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Fly-wheel .. .. .                     | 1052-3                    | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Folia .. .. .                         | 837, 838                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Food for children .. .. .             | 130                       | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Footwear .. .. .                      | 715, 716                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Forging machines .. .. .              | 9, 8-10                   | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Forks, garden and hay .. .. .         | 243, 512                  | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| " table 848, 846, 929, 931, 943       |                           | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Formalin .. .. .                      | 1183, 1184                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Formic acid .. .. .                   | 1134                      | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |
| Frames, picture &c .. .. .            | 1316, 1317                | Gallinuli .. .. .                     | 300-302                   | Household machines .. .. .              | 1022, 1023            |

|  | Nos.                        |                                   | Nos.                       |                                       | Nos.                    |                                     | Nos.                    |
|--|-----------------------------|-----------------------------------|----------------------------|---------------------------------------|-------------------------|-------------------------------------|-------------------------|
| Nutmegs .. .. .                          | 175                         | Precious metals .. .. .           | 966-978                    | Sieves .. .. .                        | 1296                    | Thimbles .. .. .                    | 962                     |
| Nuts .. .. .                             | 111, 113, 233               | .. .. . stones                    | 20                         | Silk and manufactures of              | 353-373                 | Thormin nitrate .. .. .             | 1161                    |
| .. .. iron or steel                      | 774-783                     | Preserves .. .. .                 | 164                        | Silver and manufactures of            | 970-975                 | Threshing machinery .. .. .         | 1027                    |
| Onion .. .. .                            | 234                         | Press cloth .. .. .               | 393                        | .. .. leaf                            | 959                     | Tiles and paviltes, glass .. .. .   | 681                     |
| Oats .. .. .                             | 75                          | Presses .. .. .                   | 998-1001                   | Sinks .. .. .                         | 664, 713, 716           | .. .. roofing .. .. .               | 681                     |
| Objects of art, of iron or steel .. .. . | 721                         | Pressing machines .. .. .         | 998-1001                   | Skates .. .. .                        | 833, 836                | .. .. ..                            | 650-680                 |
| Ochres .. .. .                           | 34                          | Printed matter .. .. .            | 350, 351                   | Skylights .. .. .                     | 713, 716                | Tin & manufactures of               | 939-943, 958            |
| Oil cakes .. .. .                        | 34                          | Printers' ink .. .. .             | 1201                       | Slabs for doors and walls             | 655-659                 | Tin foil .. .. .                    | 958                     |
| Oils .. .. 1099-1111, 1118, 1124, 1125,  | 1180                        | Printing plates .. .. .           | 955-957                    | Slag .. .. .                          | 40                      | Tissues of cocoanut fibre .. .. .   | 445                     |
| .. .. fats, wax, &c. .. .. .             | 1099-1127                   | .. .. presses .. .. .             | 1017, 1018                 | Slate pencils .. .. .                 | 25                      | .. .. of cotton .. .. .             | 499-300                 |
| .. .. vegetable, essential, &c. .. .. .  | 1212-1216                   | .. .. stamps .. .. .              | 954                        | Slates, roofing .. .. .               | 25                      | .. .. of elastic .. .. .            | 544, 545                |
| Olefin .. .. .                           | 1110                        | Products of chemical industries   | 1128-1250                  | .. .. writing .. .. .                 | 25                      | .. .. of felt .. .. .               | 545-466                 |
| Oleocavures .. .. .                      | 109                         | .. .. of dry distillation .. .. . | 1174-1184                  | Smokes powder .. .. .                 | 1233                    | .. .. of hemp .. .. .               | 455-466                 |
| Oleomargarine .. .. .                    | 120                         | Propellers .. .. .                | 800, 861, 925, 926         | Snaflies .. .. .                      | 863, 864                | .. .. of horse hair .. .. .         | 407-408                 |
| Onions .. .. .                           | 120                         | .. .. Pulley cars .. .. .         | 1003                       | Soda .. .. .                          | 1122-1123, 1179         | .. .. of jute .. .. .               | 446, 447                |
| Open glasses .. .. .                     | 1205                        | .. .. Pulleys .. .. .             | 244, 828, 1063, 1052, 1053 | .. .. bi-carbonate of .. .. .         | 1113                    | .. .. of plush .. .. .              | 362, 400, 450           |
| Optical glass .. .. .                    | 1220                        | .. .. Pump .. .. .                | 303                        | .. .. caustic .. .. .                 | 1143                    | .. .. of silk .. .. .               | 363-365                 |
| Orange water .. .. .                     | 2                           | .. .. Pumice .. .. .              | 1034-1037                  | Sodium acetate .. .. .                | 1147                    | .. .. of velvet .. .. .             | 302, 400, 480           |
| Ore .. .. .                              | 1272                        | .. .. Pumps .. .. .               | 834, 954                   | .. .. chlorate of .. .. .             | 1159                    | .. .. of wool .. .. .               | 393-406                 |
| Ornaments, architectural                 | 653, 654                    | .. .. Punches .. .. .             | 696                        | .. .. cyanide .. .. .                 | 1153                    | Tobacco .. .. .                     | 195-197                 |
| Ovens .. .. .                            | 715, 716, 997               | .. .. Putings .. .. .             | 217, 861-563, 1239         | .. .. sylvate .. .. .                 | 1150                    | Tools .. .. .                       | 825-834, 858, 859       |
| Oxalic acid .. .. .                      | 1139                        | .. .. Putty .. .. .               | 1129                       | .. .. sulphide .. .. .                | 1172                    | Tool chests .. .. .                 | 858, 859                |
| Oysters .. .. .                          | 65                          | .. .. powder .. .. .              | 1165                       | Solder .. .. .                        | 561                     | Torpedoes .. .. .                   | 873                     |
| Padlocks .. .. .                         | 861                         | .. .. Pyrogallol .. .. .          | 1245                       | Soldering paste or powder .. .. .     | 1256                    | Tortoise-shell & manufactures of    | 287, 288                |
| Pails .. .. .                            | 473                         | .. .. Quartz .. .. .              | 1                          | .. .. So'westers .. .. .              | 621                     | .. .. Toys .. .. .                  | 1306                    |
| Paint boxes .. .. .                      | 1207                        | .. .. Quicksilver .. .. .         | 1167                       | Sowing machines .. .. .               | 1027                    | .. .. Traction engine .. .. .       | 11034                   |
| Paintings .. .. .                        | 352                         | .. .. Radiators .. .. .           | 715, 716                   | .. .. Soy .. .. .                     | 147                     | .. .. Tramway vehicles .. .. .      | 1069-1069               |
| .. .. on glass .. .. .                   | 646                         | .. .. Rags .. .. .                | 1233                       | .. .. Spades .. .. .                  | 243, 812                | .. .. Transformers .. .. .          | 1060-1064               |
| Paints (other than oil base)             | 1204, 1263                  | .. .. Rails for railways          | 723                        | .. .. Spangles .. .. .                | 895                     | .. .. Transmission appliances       | 1052, 1053              |
| Paper & manufactures of                  | 1204, 1263                  | .. .. .. for tramways             | 723                        | .. .. Spars .. .. .                   | 244, 812                | .. .. Transports .. .. .            | 1094                    |
| Parasols .. .. .                         | 611, 612                    | .. .. Railway material .. .. .    | 1093-1098                  | .. .. Spikes .. .. .                  | 243, 865                | .. .. Travelling requisites .. .. . | 219                     |
| Passementerie .. .. .                    | 369-371, 411, 498,          | .. .. vehicles .. .. .            | 110                        | .. .. Spirals .. .. .                 | 183, 184                | .. .. Tripoli .. .. .               | 651                     |
| .. .. 534, 535, 607,                     | 607                         | .. .. Raisins .. .. .             | 812                        | .. .. Spirits .. .. .                 | 715, 716                | .. .. Troughs .. .. .               | 651                     |
| Pasteboard .. .. .                       | 304-306, 316                | .. .. Rakes .. .. .               | 715, 716, 868              | .. .. Splitpoons .. .. .              | 65                      | .. .. Trunks .. .. .                | 219, 1312               |
| Pastry .. .. .                           | 148                         | .. .. Ranges .. .. .              | 821-821                    | .. .. Sponges .. .. .                 | 847, 929, 934, 943      | .. .. Tubes .. .. .                 | 330, 908, 907, 1025     |
| Pattern tracers .. .. .                  | 856                         | .. .. Rasps .. .. .               | 839                        | .. .. Spoons .. .. .                  | 65                      | .. .. Tube glass .. .. .            | 897                     |
| Pearls .. .. .                           | 296                         | .. .. Razor strops .. .. .        | 1025                       | .. .. Springs, wire, for articles of  | 768                     | .. .. Tulle .. .. .                 | 372, 531, 592, 607      |
| Pease .. .. .                            | 74, 75                      | .. .. Reaps .. .. .               | 1025                       | .. .. clothing .. .. .                | 768                     | .. .. Turnbuckle .. .. .            | 750                     |
| Peat .. .. .                             | 41                          | .. .. Reels and rushes .. .. .    | 274                        | .. .. Springs, wire, for watches      | 769                     | .. .. Turpentine .. .. .            | 1178                    |
| Peel of fruit .. .. .                    | 109                         | .. .. Renet .. .. .               | 1254                       | .. .. carriage and spiral .. .. .     | 788                     | .. .. Twist drills .. .. .          | 828                     |
| Pencils and pencil holders               | 1209, 1210                  | .. .. Resin .. .. .               | 1178, 1179                 | .. .. Spurs .. .. .                   | 863, 864                | .. .. Type founding machines        | 1017                    |
| Penholders .. .. .                       | 1320                        | .. .. Retorts .. .. .             | 660, 698                   | .. .. Stamping machines .. .. .       | 998-1002                | .. .. Typewriters .. .. .           | 1014                    |
| Pens .. .. .                             | 960, 1320                   | .. .. Revolvers .. .. .           | 871                        | .. .. Starch .. .. .                  | 83, 1245                | .. .. Umbrellas and sunshades       | 611, 612                |
| Pepper .. .. .                           | 173, 774                    | .. .. Ribbons of cotton           | 533                        | .. .. Statuettes .. .. .              | 30                      | .. .. Umbrella fittings .. .. .     | 769, 770                |
| Peroxide of hydrogen .. .. .             | 1167                        | .. .. of flax or hemp             | 468                        | .. .. Staves .. .. .                  | 236                     | .. .. Underclothing, cotton .. .. . | 538                     |
| Phonographs .. .. .                      | 1273                        | .. .. of silk .. .. .             | 366-371                    | .. .. Steam engines .. .. .           | 1034                    | .. .. Urns .. .. .                  | 717, 718                |
| Phosphates .. .. .                       | 1, 1224, 1227, 1229         | .. .. with metallic wire          | 607                        | .. .. Stearine .. .. .                | 1111                    | .. .. Vanilla and vanilline .. .. . | 182                     |
| Phosphoric acid .. .. .                  | 1135                        | .. .. Rice .. .. .                | 80, 81                     | .. .. Sticks, umbrella or sunshade    | 248, 249, 271, 272      | .. .. Varnish .. .. .               | 1117-1119               |
| Phosphorus .. .. .                       | 1172                        | .. .. Rivets .. .. .              | 790, 905                   | .. .. walking .. .. .                 | 248, 249, 271, 272      | .. .. Vaseline .. .. .              | 1109                    |
| .. .. hydride .. .. .                    | 1172                        | .. .. Snatching machines .. .. .  | 998-1001                   | .. .. Stirrups .. .. .                | 863, 864                | .. .. Vegetables .. .. .            | 118, 124                |
| Photographic albums .. .. .              | 326                         | .. .. Roller competition          | 1251                       | .. .. Stockings of cotton .. .. .     | 536                     | .. .. Vehicles .. .. .              | 1094-1096, 1095         |
| .. .. cameras .. .. .                    | 1261-1262                   | .. .. Rolling machines .. .. .    | 998-1001                   | .. .. Stoking apparatus .. .. .       | 987                     | .. .. Velvet .. .. .                | 362, 400, 450, 501, 503 |
| .. .. mounts .. .. .                     | 335                         | .. .. Roots, edible .. .. .       | 101-103                    | .. .. Stone and manufactures of       | 4                       | .. .. Ventilators .. .. .           | 715, 716, 1034          |
| Photographs .. .. .                      | 349                         | .. .. not edible .. .. .          | 127                        | .. .. Stones, artificial .. .. .      | 16-26, 31-33            | .. .. Vericell .. .. .              | 82                      |
| Phototypes .. .. .                       | 49                          | .. .. Rope & twine .. .. .        | 434-444                    | .. .. lithographic .. .. .            | 18, 24                  | .. .. Vetches .. .. .               | 1088, 1089              |
| Phototypic machines .. .. .              | 1017                        | .. .. Rugs, fur .. .. .           | 401                        | .. .. not mentioned elsewhere         | 26                      | .. .. Vices .. .. .                 | 805, 806                |
| Pianos .. .. .                           | 1270, 1271                  | .. .. Rum .. .. .                 | 183, 184                   | .. .. polishing .. .. .               | 16, 17                  | .. .. Vinegar .. .. .               | 1136-1138               |
| Picture post cards .. .. .               | 348                         | .. .. Rushes .. .. .              | 274                        | .. .. precious .. .. .                | 20                      | .. .. Vitriol .. .. .               | 1162-1164               |
| Pictures .. .. .                         | 347-349                     | .. .. Rye .. .. .                 | 74                         | .. .. Stoppers, rubber .. .. .        | 636                     | .. .. Wading .. .. .                | 354, 376, 418           |
| Pig iron .. .. .                         | 707, 848                    | .. .. Sabres .. .. .              | 837, 838                   | .. .. Stoves .. .. .                  | 665, 666, 715, 716, 836 | .. .. Wafer .. .. .                 | 1321                    |
| Pillows .. .. .                          | 564, 565                    | .. .. Saccharine .. .. .          | 1258                       | .. .. Straightening machines          | 998-1001                | .. .. Water paper .. .. .           | 378, 719                |
| Pincers .. .. .                          | 831-833                     | .. .. Sails .. .. .               | 556, 556                   | .. .. Straw .. .. .                   | 91                      | .. .. War material .. .. .          | 872, 873                |
| Pins .. .. .                             | 857, 861                    | .. .. Sailors' goods .. .. .      | 717, 718, 860              | .. .. manufactures .. .. .            | 280-282                 | .. .. Washing machines .. .. .      | 1034                    |
| Pipe presses .. .. .                     | 830                         | .. .. Saffron .. .. .             | 1238                       | .. .. cutters .. .. .                 | 814                     | .. .. Watches and clocks .. .. .    | 1285-1294               |
| Pipes .. .. .                            | 662, 663, 711-713, 755-759, | .. .. Safety fuse .. .. .         | 1238                       | .. .. and hay presses .. .. .         | 1027                    | .. .. Waterproof materials .. .. .  | 546-551                 |
| .. .. tobacco .. .. .                    | 906, 907, 933               | .. .. Saffron .. .. .             | 1217                       | .. .. Stretchers .. .. .              | 1293                    | .. .. Wire .. .. .                  | 1099, 1108, 1113-1136   |
| .. .. Pistols .. .. .                    | 871                         | .. .. Saffron .. .. .             | 1217                       | .. .. Strings (of metal wire) .. .. . | 1297, 1298              | .. .. Weavers .. .. .               | 414, 460, 470           |
| Pistons .. .. .                          | 1038-1040                   | .. .. Sails .. .. .               | 553                        | .. .. Sugar .. .. .                   | 163-160                 | .. .. Weightbricks .. .. .          | 1292                    |
| Pitch .. .. .                            | 42                          | .. .. Salfreic acid .. .. .       | 1141                       | .. .. grape .. .. .                   | 162                     | .. .. Wheel .. .. .                 | 74                      |
| Plaste for hats .. .. .                  | 613-616                     | .. .. Saltpetre-Chill .. .. .     | 1227                       | .. .. of malt .. .. .                 | 150                     | .. .. Wheels, railway .. .. .       | 795, 796                |
| Plane irons .. .. .                      | 834                         | .. .. Salts .. .. .               | 1140, 1145, 1161           | .. .. of milk .. .. .                 | 150                     | .. .. of vehicles, wooden .. .. .   | 241                     |
| Planing machines .. .. .                 | 1006-1011                   | .. .. Saad .. .. .                | 1165, 1227                 | .. .. Sulphur .. .. .                 | 1129                    | .. .. Whetstones .. .. .            | 16, 17                  |
| .. .. 1014-1016                          | 824                         | .. .. Sancepus .. .. .            | 715, 716                   | .. .. Sulphuric acid .. .. .          | 1132                    | .. .. Whips .. .. .                 | 221                     |
| Planes .. .. .                           | 135-139                     | .. .. Sausages .. .. .            | 146                        | .. .. Superphosphates .. .. .         | 1229                    | .. .. Whistles .. .. .              | 1056-1059               |
| Plaster slabs .. .. .                    | 734-745                     | .. .. Saw frames .. .. .          | 1012                       | .. .. Suspenders .. .. .              | 558-560                 | .. .. Wicks for candles .. .. .     | 540                     |
| Plates, iron or steel .. .. .            | 976-978                     | .. .. Saving machines .. .. .     | 1012-1016                  | .. .. Swords .. .. .                  | 837, 838                | .. .. lamps .. .. .                 | 540                     |
| Playing cards .. .. .                    | 130                         | .. .. Saws and blades for         | 816-820                    | .. .. Syringes .. .. .                | 1034                    | .. .. Winches .. .. .               | 1034                    |
| Plaques .. .. .                          | 1023                        | .. .. Soles, &c. .. .. .          | 1279-1281                  | .. .. Syrup .. .. .                   | 161, 162                | .. .. Windlasses .. .. .            | 1034                    |
| Plumbinghairs .. .. .                    | 865                         | .. .. Sissors .. .. .             | 845-851                    | .. .. Table balances .. .. .          | 1281                    | .. .. Windows .. .. .               | 715, 716                |
| Plums .. .. .                            | 857                         | .. .. Screened .. .. .            | 556                        | .. .. Tails, iron .. .. .             | 716                     | .. .. Wine .. .. .                  | 180-191                 |
| Pneumatic tools .. .. .                  | 1034                        | .. .. Screw plates and taps       | 828                        | .. .. Talc .. .. .                    | 13                      | .. .. Winnowing machines .. .. .    | 1025                    |
| Pocket-books .. .. .                     | 217, 541-563                | .. .. .. spanners .. .. .         | 801                        | .. .. Tallow .. .. .                  | 60                      | .. .. Wire .. .. .                  | 760-767, 906-921, 933   |
| Pollaxes .. .. .                         | 1126, 1127                  | .. .. .. wrenches .. .. .         | 831                        | .. .. Tamarinds .. .. .               | 150                     | .. .. Wire-drawing machines         | 978-1001                |
| Polishing cloth .. .. .                  | 551                         | .. .. Screws .. .. .              | 779-783                    | .. .. Tanks .. .. .                   | 922, 976, 994           | .. .. Wire-gauze .. .. .            | 923                     |
| Polishing or cleaning material           | 134                         | .. .. Scythes .. .. .             | 814                        | .. .. Tannin .. .. .                  | 1243                    | .. .. Withere .. .. .               | 3                       |
| Pomade .. .. .                           | 1223, 1324                  | .. .. Sewing wax .. .. .          | 1255                       | .. .. Tanning materials .. .. .       | 1242                    | .. .. Wood and manufactures of      | 450-502                 |
| Porcelain goods .. .. .                  | 669-676                     | .. .. Seeds .. .. .               | 85-90                      | .. .. Tapes .. .. .                   | 468, 533                | .. .. wool .. .. .                  | 231                     |
| Pork .. .. .                             | 56, 56                      | .. .. Sewing machine needles      | 857                        | .. .. Tar .. .. .                     | 1174-1177               | .. .. spirit .. .. .                | 1182                    |
| Porphyry .. .. .                         | 30                          | .. .. Sheaths .. .. .             | 1019, 1020                 | .. .. Tarpanus .. .. .                | 594                     | .. .. Wood cuts .. .. .             | 349                     |
| Portfolios .. .. .                       | 217                         | .. .. Shells .. .. .              | 496-498                    | .. .. Tartaric acid .. .. .           | 1140                    | .. .. Wood and manufactures of      | 374-415                 |
| Portmanteaus .. .. .                     | 1153                        | .. .. Ship .. .. .                | 233, 291                   | .. .. Tea .. .. .                     | 157                     | .. .. waste .. .. .                 | 375                     |
| Potash .. .. .                           | 1133                        | .. .. Shovel .. .. .              | 934                        | .. .. Tea, artificial .. .. .         | 701                     | .. .. Works of art .. .. .          | 10, 29, 37, 721         |
| .. .. chromates of .. .. .               | 1159                        | .. .. Shovels, wooden             | 934                        | .. .. Telegraphic apparatus           | 1084                    | .. .. 965, 1332                     | 965, 1332               |
| Potassium chlorate .. .. .               | 1147                        | .. .. Shears .. .. .              | 815, 824, 830,             | .. .. Telephone apparatus             | 1082-1084               | .. .. Yarns of animal hair .. .. .  | 392                     |
| .. .. cyanide .. .. .                    | 1153                        | .. .. Sheaths .. .. .             | 218, 561, 1062             | .. .. Tenders .. .. .                 | 1097                    | .. .. of cocoanut fibre .. .. .     | 419, 420                |
| .. .. nitrate .. .. .                    | 1151                        | .. .. Shells .. .. .              | 233, 291                   | .. .. Tents .. .. .                   | 567                     | .. .. of cotton .. .. .             | 478-498                 |
| .. .. sulphate .. .. .                   | 1150                        | .. .. Ship .. .. .                | 1083, 1089                 | .. .. Textile goods, sewn .. .. .     | 552-548                 | .. .. of flax or hemp .. .. .       | 428-433                 |
| .. .. sulphide .. .. .                   | 1172                        | .. .. Shoddy .. .. .              | 245                        | .. .. Textile material, abraded       | 399-416                 | .. .. of jute .. .. .               | 421-423                 |
| Potatoes .. .. .                         | 94-96                       | .. .. Sholes, wooden              | 934                        | .. .. in combina-                     | 399-416                 | .. .. of wool .. .. .               | 391-391                 |
| Poultry .. .. .                          | 54                          | .. .. Shovels .. .. .             | 243, 812                   | .. .. tion with india-rubber          | 543-546                 | .. .. Yarns of cotton .. .. .       | 421-423                 |
| Powder, toilet .. .. .                   | 1222                        | .. .. Shuttles .. .. .            | 245                        | .. .. Thermometers .. .. .            | 1267                    | .. .. Yoles of eggs .. .. .         | 142                     |
|  |                             |                                   |                            |                                       |                         | .. .. Zinc and manufactures of      | 946-952                 |
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## CUSTOMS TARIFF LAW

[In force December 1, 1911.]

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit in Sweden is the *Krona*, which is divided into 100 *öre*. For weights and measures Sweden has adopted the metrical system.

(For schedule of rates and instructions on the application of the tariff see end of tariff.)

1 Articles imported from abroad are, as regards Customs duty, subject to the provisions of the Tariff appended to this Law, unless otherwise provided below.

2 If the same article is subject to different rates of duty when arriving from different countries, the importer must, if he desires a rate of duty other than the highest prescribed to be imposed thereon, produce the proof which may be required in accordance with special regulations on the point, to show that the goods are legally entitled to the more favourable Customs treatment. Further regulations on this subject shall be issued by Royal Decree.

3 Articles which are imported in vessels belonging to other countries shall not, unless otherwise provided, be subject to higher rates of duty than similar goods when imported in Swedish vessels.

4 In addition to the articles which are exempted from duty in accordance with the Tariff, the following shall also be duty-free:—

Articles imported on account of the King or for members of the Royal Household; articles which Foreign Embassies, accredited to Sweden, import for their own use; heraldic arms, flags, and office requisites, and other similar articles for official use, which are imported for the Consulates in Sweden of foreign powers, which, in their own countries, grant similar advantages to Sweden; articles imported for the land or sea forces which are not manufactured in Sweden, or which cannot be obtained in Sweden in view of the necessity that they should be procured without delay, provided each case which occurs receives Royal approval; clothing and bedding belonging to travellers or persons employed on vessels, in view of the necessity that they are evidently used, or, if accompanying the owner, is found to be in excess of his personal requirements; requisites belonging to travellers to persons employed on vessels, to the staff of trains, or to carriers, provided such requisites are found to be not in excess of their requirements during the journey, and so far as there is no reason for assuming that they are intended for other purposes; used cycles and used hand-carriers brought by persons who are stated in a written declaration on the traveller's word of honour, to be for his own use and not for trading purposes, shall also be included amongst such requisites; instruments, appliances, tools, and the like which are brought by persons engaged in the exercise of some science, art, or handicraft, for professional use, or which are specially imported by them, provided in the latter case that they give a written assurance on their word of honour that they are imported for such use, and that they are not imported for purposes of trade; ships' requisites and articles forming the equipment of vessels, including also household appliances belonging to vessels, provided such requisites and equipment can, in view of their nature and quantity, be reasonably regarded as intended for use on board the vessel in which they are imported, and so long as they remain on board; articles forming part of the equipment of wrecked vessels, also submarine treve when the treve, in pursuance of the special regulations made with regard thereto, is delivered by the proper Customs authorities to the finder; ships' stores brought on a vessel coming from abroad, so far as they are required for the use of the crew or the passengers, so long as the vessel does not, after concluding its voyage, proceed to another Swedish port in the home trade. It shall be incumbent on the Customs Administration at the place where the vessel calls during a voyage, or after it has cleared to a place abroad, to seal, and to specify on the manifest or on the Customs permit the portion of the supplies which has not paid duty, and which, in view of the number of the crew and passengers and of the length of the vessel's stay at such port, as well as the distance to the nearest port of call or to the open sea, cannot reasonably be regarded as required for the purpose stated. Such sealed stores, so far as they are not delivered for free use in accordance with preceding provisions, after being written off on the manifest or Customs permit, and provided they are not re-exported in due order, shall be subject to the ordinary rates of duty; ready-made household furniture and articles of clothing imported by a foreign subject or a Swedish subject domiciled abroad for at least one year, who, in consequence of marriage with a person in Sweden, removes thither, provided the conditions herein laid down are duly certified, and that the owner declares in writing on his or her word of honour that the goods were received as dowry or wedding presents in view of such marriage, and that circumstances do not exist to cast doubts on such statement; old and used hunting and shooting articles and other effects when imported on behalf of persons immigrating from abroad or persons who, having a domicile in Sweden, have resided abroad for at least one year, either uninterruptedly or with occasional intervals only, provided in all cases that the owner certifies in writing on his word of honour that the conditions specified as entitling the goods to free admission exist, that he himself has used the articles in question, that they are imported for his own use and not for mere purposes, and provided also that the Customs Office concerned finds that they are not in excess of the requirements of the owner; samples of goods which have no commercial value on importation, or which are rendered valueless when passing through the Customs; packing and receptacles in which goods are imported, unless they are to be included in the dutiable weight of the goods, or their form, appearance, or other circumstances show that they are not mere packages; articles which they can be used to a greater or less extent for other purposes, or that they are themselves imported for commercial purposes; sluffs composed of wooden material joined together to effect the ventilation of cargo spaces on board vessels and so-called dunnage, such as mattresses and similar goods clearly intended only for the protection of articles during transit, but not imported for trade purposes shall also be included as packing; oil and used packing when imported separately, such as empty casks, tin cans, boxes and the like, when returned from abroad or imported to be re-exported with merchandise;

but this provision shall not apply to butter casks; articles produced or manufactured in Sweden, as well as foreign articles which have previously paid duty there, when re-imported in an unaltered state within 10 years after being exported. In case, however, drawback was allowed on such articles when exported or on the material used therein, such drawback shall be repaid to the Customs. If an article of Swedish manufacture or on casks or coverings in which they are evidently intended to be sold, there are marks indicating their Swedish origin, exemption shall not be obtained by persons other than the manufacturer, unless the importer either produces a statement of the manufacturer showing that he has no objection to raise against the shipment of the goods from duty, or otherwise makes it clear that no such objection can reasonably be expected on the part of the manufacturer or his legal representative; transport material imported only for temporary use in Sweden, such as railway vehicles, when used for importation or intended for the export from Sweden of merchandise and passengers; and also, under such conditions as the local Customs authorities may consider necessary in special cases, draught animals and vehicles which are evidently used only for the transport of merchandise or passengers to Sweden over the frontier and are immediately exported; insignia of orders granted by foreign states and the like; also exhibition medals or other prizes which have been granted in open competition abroad to persons domiciled in Sweden; coffins with bodies and urns with human ashes; also wreaths and the like accompanying them, as well as wreaths and flowers imported separately in commemoration of deceased persons; also natural history and ethnographical specimens for scientific collections; foodstuffs intended for, and imported simultaneously with, animals imported from abroad, in so far as such goods are shown not to exceed the animals' requirements during transport to the place to which the animals, in accordance with the accompanying documents, are finally destined, and providing that there is no reason to believe that the foodstuffs are intended for other purposes.

The special measures of control and general regulations which may be required to prevent the abuse of the exemption from duty accorded in virtue of this Section shall be issued by Royal Decree. Special provisions may also be issued in the same manner, so far as may be found necessary, with regard to vessels engaged in the home and foreign trade combined with a view to limiting the exemption from duty granted under "in respect of ships' stores."

5 The following small consignments of natural products or manufactures allowed to be imported, but subject to import duty, may be conveyed without payment of duty from Norway to Sweden over the portions of the frontier mentioned below on journeys other than those by rail, with the exception of playing-cards, which are subject to a stamp tax as well as duty, brandy and spirits, and beverages prepared therefrom, and also wine, which goods shall pay duty:—

When the journey is made over the portions of the frontier situated between the frontier station in Mitandersfers in Värmland, and the frontier between Värmland and Dalarna, and between Ljusneabacken in Härjedalen and frontier mark No. 167, and also between the parishes of Kall and Frostviken in Jämtland—Broad, all kinds, to a total of 10 kilos; pork, bacon &c., all kinds, to a total of 5 kilos; yarn, all kinds, to a total of 5 kilos; coffee, all kinds, and coffee substitutes, to a total of 5 kilos; malt, 10 kilos; malt liquors, all kinds, to a total of 5 litres; rice groats, 5 kilos; sugar and syrup, to a total of 5 kilos; cereals, not ground, 40 kilos; cereals, ground, 25 kilos; tobacco, unmanufactured or manufactured, all kinds, to a total of 1 kilo; fasses, all kinds, to a total of 15 metres, but not exceeding a total value of 25 kronor, and other articles to a total value of 20 kronor.

When the journey takes place over the portion of the frontier which is situated between the boundary between Värmland and Dalarna and Ljusneabacken in Härjedalen or over the portion of the frontier which is situated between frontier mark No. 167 and the northern boundary of the parish of Kall in Jämtland, and from the southern boundary of the parish of Frostviken and places lying to the north thereof—Broad, all kinds, to a total of 10 kilos; pork, bacon &c., all kinds, to a total of 5 kilos; yarn, all kinds, to a total of 5 kilos; coffee, all kinds, and coffee substitutes, to a total of 5 kilos; malt, 40 kilos; malt liquors, all kinds, to a total of 17 litres; rice groats, 5 kilos; sugar and syrup, all kinds, to a total of 10 kilos; cereals, not ground, to a total of 150 kilos; cereals, ground, to a total of 100 kilos; tobacco, unmanufactured or manufactured, all kinds, to a total of 1 kilo; fasses, all kinds, to a total of 15 metres, but not exceeding 40 kronor in value, and other goods to a total value of 30 kronor.

When articles are brought by travellers in quantities in excess of those specified above, duty shall be levied in accordance with the general provisions on the whole quantity imported.

Exemption from duty granted in virtue of these paragraphs shall not apply to articles imported for trading purposes, for ordinary purposes of sale, or to be supplied in payment of work performed, nor to articles imported by traders or on their account, provided they are of the kind in which they do business.

If required by the Customs officers, the traveller shall be bound to state his occupation and domicile, and to furnish a written statement, on oath, that the goods he brings with him are not imported for trading purposes, and that he does not intend to sell or otherwise dispose of them. The traveller himself, such certificate shall be given by the person on whose account they are imported. If the person concerned fails to give such a certificate, the articles shall be subject to duty in the ordinary way.

Special provisions shall be laid down showing how far sugar, which, in accordance with this Section, may be imported free of Customs duty, shall also be exempted from the sugar tax.



6 If in districts on the frontier between Norway and Sweden any person owns or cultivates properties on both sides of the frontier, and such properties either abut directly on one another or are so situated that the distance between the nearest boundaries of such properties does not exceed 100 metres, such cattle and any produce requiring for cultivation of the property situated in Sweden may be imported duty-free over the frontier.

7 The General Customs Administration, or in special cases the Customs Authorities on the frontier with Norway, shall issue such detailed regulations as they may consider necessary to prevent abuse of the privileges accorded in §§ 3 and 6.

8 Exemption from Customs duty may be allowed for short periods of fixed duration for:

Dutiable goods which are imported to be repaired or completed in Sweden and are intended for subsequent re-exportation; dutiable articles imported to be exhibited as samples or shown as public exhibits, provided that they cannot in themselves be regarded as imported for purposes of sale; for use as models in the manufacture of such articles intended for export, provided they are re-exported together with such articles; for use in connection with organized competitions, or for occasional theatrical performances or circus exhibitions; or to be tested and subsequently re-exported; in the latter case, however, the exemption from duty shall be accorded to single articles only or to goods which cannot reasonably be regarded as imported for purposes of sale; and imported dutiable packing of such articles, when saw, in, or re-exported with merchandise, glass, and dutiable packing imported for the same purposes, provided it is of a kind which is not manufactured in Sweden.

Exemption from duty in accordance with the preceding paragraph shall not be allowed for a period longer than one year, and in case such exemption is granted on articles to be tested and subsequently re-exported, as well as in the case of packing materials, the period shall not exceed six months. Exemption from Customs duty as herein provided shall be granted by the General Customs Administration, which shall issue such measures of control as may be considered necessary to ascertain the identity of the imported and exported goods; it shall also be a condition for such exemption that the owner besides complying with the regulations in this respect, shall only bring to the receipt of the Customs goods deposit with the Customs the amount of duty liable or else furnish security approved by the Customs Administration for payment of such duty in case re-exportation does not take place within the period fixed by the General Customs Administration, or in case re-exportation is not duly shown to have taken place.

It shall be determined by Royal Decree how far and under what conditions exemption from duty for a definite period may in special cases be granted for machines, appliances, tools and other articles imported for use in railway or harbour construction, drainage works, electric installations, by public authorities, or otherwise, for the public benefit, when such goods are subsequently to be re-exported from Sweden.

The conditions under which travellers not domiciled in Sweden may use automobiles, which they bring with them and which are intended for re-exportation before the expiry of a period not exceeding one year, shall also be determined by Royal Decree.

Articles which are brought from Norway or Finland to Sweden by the frontier population for household use in order to undergo some process of improvement in Sweden, such as bleaching, dyeing, tanning, grinding, spinning, weaving, or other similar process, or for repair, and which are re-exported to the country of origin after undergoing such repair, shall be exempted from Customs duty on importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration, or, in special cases, by the Customs Authorities on the frontier, in order to prevent abuse.

Any special regulations as to exemption from duty which may be issued in regard to samples of goods brought from certain countries or accompanying commercial travellers from certain countries shall be observed.

9 Re-importation of goods exported in order to undergo repairs or other treatment abroad which does not alter their essential character may be allowed within a period not exceeding one year on payment of duty to the amount of 15 % of the cost of repair or improvement, provided that the goods do so, as a result of such treatment, become liable to duty under a more highly-taxed heading than that previously applicable to them; in the latter case, the difference in duty shall be paid instead. The General Customs Administration may grant the above-mentioned privilege, make such regulations as may be necessary in connection therewith.

Articles which are conveyed from Sweden to Norway or Finland by the frontier population for household purposes in order to be improved by being bleached, dyed, tanned, ground, spun, woven, or by undergoing some other similar treatment, or else for repairs, and which are re-imported after such treatment or repair, may be exempted from Customs duty on re-importation, provided that the owner complies with the detailed regulations which may be issued by the General Customs Administration, or, in special cases, by the Customs Authorities on the frontier, in order to avoid abuse.

10 No reduction of the duty leviable in accordance with the Tariff shall be allowed on imported goods on account of any damage they have received, unless the owner of articles which have accidentally suffered damage during transport to the place of importation declines to accept such articles, in which case, the Customs duty, provided it is not assessed in the Tariff on the value of the goods, may be reduced in the proportion which the actual value of the goods bears to the value of similar goods in an undamaged state.

The owner who desires the preceding provision to be applied to his goods must make application for the purpose to the Customs Administration within two days after the expiry of the period within which the articles should be declared for duty under the Customs Regulations; and he must, within a period to be prescribed by the Customs Authorities, produce a satisfactory statement of the amount of the damage; after the value of the goods, both in their undamaged and in their damaged conditions, has been ascertained by the Customs Administration in accordance with

the provisions of the Tariff Instructions as to the ascertainment of the value of goods, they shall be sold ex duty on behalf of the Customs at public auction, to be duly notified, and after deduction of the costs incurred by the Customs the amount thus obtained shall be handed to the owner within one year after the date of the auction, or else such amount, if not previously claimed, shall fall to the Crown; when the new owner pays duty on the articles, their value shall be taken as the amount produced by the sale, provided it is not less than the value placed on the damaged articles when valued, otherwise the value shall be taken as the latter amount.

It shall be determined by Royal Decree whether, and to what extent, duty leviable under the Tariff may be reduced for foreign goods which are salvaged from stranded vessels, or which form part of wreckage washed ashore, found at the bottom of the sea, or in the open sea.

11 Duty properly charged and paid shall not be refunded even if the goods are re-exported.

This provision shall not, however, apply in the case of articles which, when properly analysed, are found to contain arsenic or other poisonous substance in such quantities that they may not be sold on sale in view of the regulations in force as to poisons, and are re-exported by the importer, or, in cases where there was apparent cause for exemption from duty in virtue of § 8, the articles are exported within three months after importation, and there appears no reasonable doubt as to the identity of the imported and exported goods.

12 Persons who construct, alter or repair in Sweden, vessels of more than 40 register tons, whether Swedish or foreign, shall be entitled to a refund of duty paid in respect of dutiable materials and requisites used therefor if imported from abroad, including articles of household furniture firmly fixed on the vessel, which cannot be separated therefrom without losing their utility, or which are shown by special and durable marking to be exclusively intended for use on such vessel; or, in case duty has not been paid but, as provided below, a bond therefor has only been furnished, such persons may enjoy exemption from payment. The following conditions must be complied with in each case:

The intention to use the imported goods for the purposes above specified shall be stated in writing when declaring them for assessment of duty; the vessel for which the articles are used must have been completed within three years from the date of the declaration; when the vessel is completed, the person who effected the construction, alteration or repair shall submit to the General Customs Administration a statement on oath, attested by two of his assistants employed on the work in question, containing an accurate account of the quantity and nature of all the various articles used for the vessel (including any waste of materials resulting from the work) in respect of which drawback or exemption from duty is claimed, as well as certificates on oath showing that the articles in question are of foreign origin; that the import duties thereon have been fully paid or a bond approved by the General Customs Administration furnished therefor, as well as particulars of the date of declaration, together with a statement whether they were declared from bonded warehouse or transit warehouse, from a free port or direct, showing in the latter case the method of conveyance when imported; as regards furniture, certificates of the Customs authorities must be furnished showing that, on examination on board, they fulfil the conditions laid down above for the grant of exemption to the articles in question were complied with; and the person effecting the construction, alteration or repair must submit to all other measures of control which the General Customs Administration may consider it reasonable to impose.

If the construction, alteration or repair is carried out by the owner of a building yard or engineering works and he desires to obtain a delay in paying the duty on the articles covered by this paragraph, until it is decided whether exemption from duty shall be allowed, he may, on making application to the General Customs Administration, be granted such delay, if a bond which is regarded by the General Customs Administration as satisfactory is furnished for the payment of the duties; the provisions contained in Section 32 of the Customs Law shall, so far as they are applicable, govern the right of the Customs after expiration of the period of the delay granted for the payment of such duties, to exact payment of the amount from such security.

The same privilege as accorded in first paragraph shall be applied under the above-mentioned conditions to persons who effect in Sweden the construction, alteration or repair of docks, dock gates, pontoons or slips, whether for Swedish or foreign account.

13 The following rates of drawback shall be allowed on the exportation by sea from a Swedish staple town on the goods specified when manufactured in Sweden from foreign materials:—

|   |            |
|---|------------|
| For 1 kilo. of refined loaf, candy or cake sugar .....    | Öre,       |
| „ cocoa in powder .....                                   | 7½         |
| „ coffee, burned or roasted, but not ground ....          | 14½        |
| „ bread .....   | 6          |
| „ of macaroni or vermicelli of wheat, ground              |            |
| or crushed .....  | 6½         |
| For 1 kilo. of rice starch containing the ordinary amount |            |
| of water (13 per cent.) .....                             | 7          |
| For 1 kilo. of manufactured tobacco, viz.,—               |            |
| Cigars and cigarillos .....                               | 1 krona 03 |
| Cigarettes without mouthpieces .....                      | 98         |
| „ with mouthpieces .....                                  | 65         |
| Twist tobacco .....                                       | 1 krona 00 |
| Rolled and pressed tobacco .....                          | 81         |
| Snuff .....   | 54         |
| For 1 kilo. of unmanufactured paper, provided that they   |            |
| do not consist in the main of paper paying a lower rate   |            |
| of duty than 10 öre per kilogramme .....                  | 10         |
| For 1 kilo. of woollen tissue .....                       | 20         |
| „ linen tissue .....                                      | 20         |
| „ cotton tissue .....                                     | 15         |

The following conditions shall also be complied with:—

That in the case of all the articles enumerated above at least 25 kilos. must be declared for export and despatched in one consignment, but this provision shall not apply when the articles in respect of which drawback is claimed are exported for the victualling of ships,

provided the same conditions as in the case of foreign goods entitled to free port when destined for retailing, namely, always duly complied with; that the export declaration must always be accompanied by a sworn certificate of the manufacturer, attested by two witnesses, that the goods are of Swedish manufacture and made from foreign raw materials on which duty was fully paid, or, in the case of tissues, that they are manufactured in Sweden from yarn spun abroad, which was subject to duty and on which duty was duly paid; this certificate must be entered in the register of the Customs Office at the place whence the goods are exported; and that the fact of exportation shall be verified by means of a certificate from the competent authority at the port of discharge, showing that the goods were landed there; this certificate must be duly legalized by the Swedish Consul or Vice-Consul, if there is one at the place. In case, however, the goods are exported in a vessel of 30 tons burden or more, and the measures prescribed in Section 13 of the Customs Office Law for re-exported goods are duly complied with, it shall not be necessary to require any certificate as to the arrival of the goods at the foreign port of discharge in order to grant drawback. In case also the goods are exported on a passenger-steamship which is shown by a list of sailings previously addressed to make regular voyages, and which has a number of 30 tons registered or more, the fact of exportation may be regarded as duly attested if verified by entry on the Customs pass of the vessel, and by a certificate of the Customs officer showing that the exported goods were landed into the vessel under his inspection, with unbroken Customs seals, and that the vessel remained under his surveillance until it cleared. If the vessel puts in at another Swedish port on the voyage a certificate from the Customs officer there shall also be appended, showing that the goods were duly watched and the goods left the port with the Customs seals intact.

In case jute tissue, manufactured abroad, is used for packing articles exported by sea, a drawback of 10öre for each kilo. of tissue may be granted in accordance with the stipulations laid down at the burning of this (13) Section. In order to be eligible for the drawback the manufacturer must apply to the export declaration shall in this case be issued by the manufacturer of the goods in packing which the tissue was used, and shall show that the packing material consisted of foreign jute tissue, on which import duty was fully paid, and contain a statement as to the weight of such packing. The competent Customs authorities shall have the right, if they think fit, to verify the weight of the packing by emptying it and weighing the sample. The General Customs Administration may, however, in regulations to be issued on the subject, grant such facilities as may be accorded without prejudice to the necessary control.

In addition to the drawback specified above, the following shall also be granted:

To owners of mills on the exportation by sea from a Customs port of the following products of milling, viz., fine flour of wheat, rye or barley and groats of wheat or barley, drawback of the amount of the duty paid by them on a corresponding quantity of unground cereals of the same kind imported directly from abroad. It shall be assumed that 100 kilos. of wheat yield 75 kilos. of flour; 100 kilos. of rye or barley 68½ kilos. of flour and 100 kilos. of wheat or barley 66½ kilos. of groats. The following conditions shall also be observed:—

The intention to grind imported cereals into flour or groats for export with drawback shall be declared by the manufacturer of the cereals and reported for importation. The import of the unground and the export of the ground cereals shall take place at the same Customs port, from which, if not a staple town, the import and export declarations as well as the certificate provided for below shall be forwarded to the Chief Customs Office in whose jurisdiction it lies; at least 2,000 kilos. of each kind of flour or groats shall be exported in one consignment; the goods shall be declared for export by a certificate on oath from the manufacturer, attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mills, and stating the nature and kind of the goods; the unground cereals in respect of which drawback is allowed must have been imported within the six months immediately preceding exportation; the Customs Administration at the place of export shall, after examining the goods, and the manufacturer's certificate and the seals, supervise them whilst in transport and during loading into the vessel, issue a certificate which is to be attached by way of proof to the Customs report forwarded to the head office together with the declaration and other certificates; exportation in other respects shall be verified in the manner laid down in this Section in respect of other goods for which drawback is granted; the Customs Office concerned must keep balance accounts for duty ports and exports in a form to be determined by the General Customs Administration, for all persons who, in the manner set forth above, declare when importing cereals that they are to be ground for export; and in order to obtain the drawback herein provided, the person concerned must make application each month to the General Customs Administration by means of a request forwarded through the Customs House concerned; such request must be accompanied by extracts from the balance accounts of the Customs House and by receipts for the Customs duties in respect of the quantities of unground cereals entered in the balance sheets.

To owners of rice mills on exporting by sea from staple towns rice groats or ground rice, being the produce of their mills, which has been ground from grain, whether cleaned, whole or crushed, a drawback of the duty paid on the unhusked rice used in the manufacture of the goods in question, provided it was imported by the mill owner directly from abroad or from a free port or removed from bond. The proportion between the raw material imported and the rice product shall be calculated by assuming that 100 kilos. of unhusked rice produce 75 kilos. of groats or ground rice. The following conditions shall also apply to the grant of drawback:—

The intention to grind groats or flour for export from the rice must be stated in a declaration on import, and the exportation must take place through the Customs House where duty was paid, unless the General Customs Administration permits otherwise in special cases; at least 2,000 kilos. of groats or flour, whether separately or together, shall be exported in one shipment. The export declaration must be accompanied by a certificate under oath of the manufacturer and attested by two witnesses, showing that the goods declared for export are the produce of the exporter's own mill, stating the kind when the goods paid duty and the method of import, and declaring,

if the goods consist wholly or partly of ground rice, that the ground rice was produced exclusively from cleaned whole or crushed rice groats and is free from bran; the unhusked rice used in the production of such goods shall have been imported within 12 months immediately preceding exportation; the competent Customs House shall, after examining the goods, ascertaining their net weight, plombing the sacks, watching the transport to and loading in the vessel, issue a certificate which shall be attached to the report forwarded from the Customs House together with the export declaration and other certificates by way of verification; in other respects, the export shall be verified by the method provided in this Section in respect of other articles on which drawback is allowed; the competent Customs House shall keep balance accounts of payments of import duties and of exportation in a form to be determined by the General Customs Administration; the person concerned must make application to the General Customs Administration by means of a request received through the local Customs House; such request must be accompanied by extracts from the balance account of the Customs House and receipts for the duties paid on the quantities of unhusked rice entered in such balance accounts.

The Customs drawback provided for above shall also be allowed on exports by rail to Norway under the following special conditions, which apply to exports by land:—

The consignment must have been declared for export to the local Customs House at the place of despatch, and there recorded and provided with a proper pass addressed to the Swedish Customs House at the frontier, which pass shall accompany the goods during transit; the export declaration shall in this case be accompanied by the manufacturer's certificate, in the case of foreign jute tissues used as a covering for goods, and, in cases of flour or groats; in the case of foreign jute tissues used for packing goods, proof must be furnished by means of a certificate from the frontier Customs House that the goods arrived there with seals or plombs intact, and were thence conveyed to Norway, and, in the case of other articles, that they were also found to agree with the quantity and kind, and quantity with the particulars given in the pass. Instead, however, of the latter certificate, it may, when the articles arrive under seals or plombs, be considered sufficient if it is certified that the seals or plombs were intact on arrival.

Traders desiring to import foreign dutiable goods in order to use them with or without addition of native or foreign duty-free materials for the production of articles for export may, in special cases or for definite periods, be allowed a refund of the Customs duties paid on the foreign dutiable material when the goods so produced are exported or are placed in the drawback store, or, in case the duty shall not have been paid as provided below, they may be exempted therefrom; in this connection the loss of material which is unavoidable in the manufacture of the goods may also be allowed.

The privilege in question, which may also be allowed in respect of the articles of export mentioned at the beginning of this (13) Section, in case the drawback therein provided is not regarded as an exact reimbursement of the Customs duty paid, shall be granted, after investigation, by means of a Royal Decree, which shall also contain details of the conditions on which it is granted. It shall, however, be regarded as having lapsed in the case of foreign raw material entering into the composition of goods for export which have not been exported or placed in drawback bond within one year after the declaration of the raw materials on import.

If the trader, to whom the privilege in question has been granted, desires to defer payment of duty on goods imported for the purpose stated above until it is decided whether exemption from such duty can be allowed, he shall be entitled to delay payment provided that he applies stating the circumstances to the General Customs Administration, and furnishes a bond which the Administration regards as satisfactory, for the amounts he may have to pay to the Customs revenue.

If when such delay in payment of the duty has been granted, the articles for export have not been shipped abroad or deposited in drawback bond within the time and under the circumstances laid down for the grant of duty drawback, duty must be paid to the Customs revenue with interest at the rate of 6 ½ per annum from the time when the imported goods were declared to the Customs.

The portions of the provisions contained in Section 32 of the Customs Law, which are applicable, shall govern the right of the Customs to make the duty and interest in question a free port or a free port, furnished after the expiration of the period of delay allowed in payment of the duty.

The provisions of this Section in respect of drawback or exemption from Customs duty on export shall also apply when the goods affected by such drawback or exemption are exported to a free port or admitted into a free warehouse (drawback warehouse), established for such purpose in a building supplied either by the State, or by the exporter and approved by the Customs.

If the owner of goods warehoused in such drawback warehouse wishes again to make use of them in Sweden, the drawback, together with interest at the rate of 6 ½ per annum from the date of payment, shall be repaid to the Customs Revenue. If drawback was not granted on the goods, the raw materials used therein being imported from abroad, the duty, securities, and interest shall be paid to the Customs together with interest at the rate of 6 ½ per annum thereon from the date when the imported goods were declared to the Customs.

The same provision shall apply if the goods are not exported within one year after being warehoused in drawback warehouse, and the goods shall then be liable both to duty and interest.

Further provisions regarding drawback warehouses and the conditions under which they may be used shall be issued by Royal Decree.



If any person is found to have made statements not in accordance with the truth in order to obtain the drawback granted in accordance with the provisions of this Section, the right to obtain such drawback in future may be withdrawn from him.

14. Tonnage duties shall be paid to the Crown on voyages between Swedish and foreign ports at the rate of 10 öre for every ton of the vessel's dutiable burden, as shown in the tonnage measurement certificate, without distinction as to whether the vessels are Swedish or foreign. Such tonnage duties shall be paid in the course of a single calendar year on the following occasions:

On the first voyage inwards, and on every subsequent inward voyage, when the vessel carries cargo and discharges a greater or less portion thereof. In this connection, vessels shall be regarded as being in ballast when their cargo amounts to less than  $\frac{1}{10}$  of their dutiable burden. In calculating this, one ton shall be regarded as equivalent to 2.83 cubic metres in the case of goods which are entered in the ship's papers by volume, and 1,360 kilos, in the case of those entered by weight;

On the first outward voyage only.

When a vessel discharges and loads at several places, tonnage duties shall be paid only at the first port of loading or discharge, and a certificate of payment shall be entered on the manifest or Customs pass.

The following shall be exempt from the payment of tonnage duties:

Vessels destined or not to a Swedish port, which enter and clear in ballast.

One asterisk (\*) placed before numbers and notes means that the whole is conventionalized.

Two asterisks (\*\*) mean that the numbers and notes are partly conventionalized only, under Treaty with a foreign State.

Note.—Unless otherwise expressly determined, the conventional provisions result from the Commercial Treaty concluded with Germany on May 2, 1911.

The letters n.s.m. mean "not specially mentioned."

—STONES AND EARTHS AND OTHER MINERAL OR FOSSIL RAW MATERIALS, NOT LIQUID; ALSO MANUFACTURES THEREOF, NOT ELSEWHERE SPECIFIED.

| Nos.   | Goods.  | Duty.<br>Kr. öre. |
|--|---|-------------------|
| 1  | Quartz, quartz sand, flint, infusorial earth (kieselguhr) and bauxite, even if purified, fluor spar and cryolite, natural or artificial, even if ground .....   | Free              |
| 2  | One of all kinds, even if pulverised or made into briquettes .....  | Free              |
| 3  | Calcareous spar and other calcareous rock as well as magnesite and witherite, in lumps or ground, even if burnt; lime slacked .....   | Free              |
| <p>Note.—Calcareous spar and other white limestone which is pulverised so finely that the article in its condition as imported can be used as colouring matter, shall pay duty as chalk, ground, washed or precipitated.</p>   |   |                   |
| 4  | Gypsum stone, raw, and heavy spar, felspar and raw phosphates and antimony, even if pulverised ..   | Free              |
| <p>Note.—Specular gypsum is to be included with gypsum stone.</p>  |   |                   |
| 5  | Gypsum, burnt, even if ground (including the weight of the packing) .....   | 0 40              |
| <p>Note.—So-called marble cement is also to be included under this heading.</p>  |   |                   |
| Manufactures of gypsum, even if containing an admixture of other material:   |   |                   |
| 6  | Moulds for industrial purposes .....  | Free              |
| 7  | Plaster slabs, including plaster boards and other similar materials for building .....  | 0 02              |
| 8  | Ornaments and similar architectural work ..   | 0 20              |
| 9  | Casts for public collections or official educational institutions; also models for artistic use .....   | Free              |
| 10   | Works of art and articles of industrial art, also other kinds n.s.m. even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar coverings) .. | 1 00              |
| <p>Note.—If an article classed as a work of the pure or industrial arts or as an unspecified manufacture of gypsum weighs more than 5 kilos, per piece in the form in which it is imported, the weight in excess shall be charged with a duty of 10 öre only per kilo.</p> |   |                   |
| 11   | Clay, all kinds, even if washed, ground or calcined, including china clay or kaolin; also chamoite, dinas, and other mortars .....  | Free              |
| 12   | Asbestos, unworked; also manufactures n.s.m. of asbestos with or without admixture of other substances and even if in combination with other materials .....  | Free              |
| 13   | Mica, unmanufactured or pulverised, as well as coloured, also manufactures thereof, n.s.m.; talc, even if ground, and meerschaum, unmanufactured, even if artificial .....                            | Free              |
| <p>Emery, pumice, tripoli and similar mineral materials for polishing or cleaning, unmanufactured, pulverised or washed:</p>   |   |                   |
| 14   | In packages of not more than 2 kilos weight kilo, ..  | 0 10              |
| <p>Note.—The weight of the package in which the goods are intended to be sold retail shall be included in the weight of the goods.</p>   |   |                   |
| 15   | In other packages, or if unpacked .....   | Free              |
| <p>Note.—Tripoli moulded into shapes, so-called tripoli stone, shall be included in the polishing and cleaning materials comprised in these numbers.</p>   |   |                   |

Vessels which during a voyage between foreign ports call at a Swedish port, and there only land or take on board passengers and their luggage, or only discharge goods into another vessel for export.

Vessels which put into Swedish ports owing to *force majeure* or to obtain orders for their further journey, and do not discharge cargo or take on board any cargo other than necessities for the crew and passengers or the vessel itself.

Vessels which put into Swedish ports in consequence of casualty at sea, which is reported in marine depositions, and there discharge their cargo and take it on board again for export after undergoing repairs.

Vessels which, under the circumstances last mentioned, discharge their cargo and sell it, either wholly or in part, when such sale is proved to be limited to furnish what may be required to meet the cost of repairs, and

Vessels which during a voyage between foreign ports discharge or load goods in a Swedish port to an amount not exceeding one-fourth of the burden of the vessel, the ship's papers being taken as evidence in making the necessary calculations.

In all these cases, the master of the vessel must, however, comply with the regulations laid down in the Customs Law as to making a report to the nearest Customs Officer and delivering the manifest, and must also comply with the provisions of that Law in regard to obtaining a Customs pass so far as they are applicable.

This Law shall come into force on December 1st, 1911.

| Nos.  | Goods.   | Duty.<br>Kr. öre. |
|---|--|-------------------|
| Grindstones, whetstones and polishing stones, even if in the form of slabs or discs:  |  |                   |
| Natural:  |  |                   |
| 16  | In combination with wood, non-precious metal or other similar material .....   | 0 25              |
| 17  | Not in combination with other material, but including those with metal mounting in the centre .....  | Free              |
| <p>Note.—The fact that a natural grindstone is provided with an iron band for protection during transport shall not be taken into account in assessing duty.</p>  |  |                   |
| Artificial even if in combination with wood, non-precious metal, or other similar material:   |  |                   |
| 18  | Wholly or partly of emery, corundum, alundum, carborundum or other similar hard polishing material .....   | 0 25              |
| 19  | Other kinds .....  | 0 04              |
| 20  | Precious stones, unset: all kinds .....  | Free              |
| 21  | Stones, n.s.m., unmanufactured or pulverised; also minerals of all kinds, n.s.m., in pieces or pulverised ..   | Free              |
| Millstones, stones for debbing, and edge-roller stones:   |  |                   |
| 22  | Natural, even if bound with iron:  |                   |
| 23  | Of granite .....   | 0 70              |
| Other kinds; also other manufactures of lava for industrial use .....   |  |                   |
| 24  | Do, artificial .....   | 2 90              |
| Roofing slates (slabs cut into suitable dimensions for roofing, with or without holes); also manufactures of stone, n.s.m., for industrial use, such as slabs for brewing vats, &c. ....  |  |                   |
| 25  | Lithographic stone; writing slates, on-frame, or with wooden frame; also slate pencils even if of artificial composition, sheathed or not .....  | 1 00              |
| 26  | Sheets and slabs of marble:  |                   |
| 27  | Not polished .....   | Free              |
| 28  | Polished .....   | 0 10              |
| 29  | Works of art, of stone .....   | Free              |
| 30  | Manufactures, n.s.m., of marble, alabaster, even if artificial, porphyry and other of the finer qualities of stone, intended chiefly as ornaments, such as vases, urns, statuettes, animal figures, &c., even if in combination with wood, non-precious metal or the like (including the weight of boxes, paper and similar wrappings) ..... | 1 00              |
| <p>Note.—If articles classed under this heading weigh more than 5 kilos, each in the form in which they are imported, the weight in excess shall be charged with a duty of only 10 öre per kilo.</p>                                      |  |                   |
| Manufactures of stone n. s. m.:   |  |                   |
| Not polished or ground:   |  |                   |
| 31  | Of sandstone or limestone .....  | 0 01              |
| 32  | Other kinds .....  | Free              |
| 33  | Polished or ground .....   | 0 10              |
| <p>Note.—If articles classed as manufactures of stone, n. s. m., polished or ground, weigh more than 100 kilos, each in the form in which they are imported, a duty of only 4 öre per kilo, shall be charged on the weight in excess.</p> |  |                   |
| 34  | Earth colours, such as bole, ochres, &c., unmanufactured; chalk, raw; graphite (black lead), unmanufactured, ground or washed; also gravel, sand, n. s. m., even if cleaned or coloured, and earths, not included under any other heading, unwrought, calcined, pulverised or washed, including also peat mould and peat straw .....         | Free              |
| 35  | Portland cement, ordinary grey, white or coloured, ground or not, and slag cement, trass and other varieties of cement used for building purposes (including the weight of the packing) .....  | 0 60              |



I.—STONES AND EARTHS AND OTHER MINERAL OR FOSSIL RAW MATERIALS, NOT LIQUID; ALSO MANUFACTURES THEREOF, NOT ELSEWHERE SPECIFIED—continued.

| Nos. | Goods.   | Duty<br>Kr. ore. |
|------|--|------------------|
|      | <i>Note.</i> —All mixtures for flooring purposes which contain one or more mineral components in the form of powder together with sawdust or the like are to pay duty as cement.   |                  |
| 36   | Manufactures of cement:<br>Slabs, even if of so-called mosaic cement and ornaments ..... 100 kilos.  | 1 25             |
| 37   | Works of art and products of the industrial arts. . . . . (Dutiable as similar articles of plaster)  | 2 50             |
| 38   | Manufactures of so-called mosaic cement, n. s. m., which cannot be classed as works of art or of industrial art ..... 100 kilos.   | 0 80             |
| 39   | Other kinds, such as building material, pots and pipes, including also manufactures of concrete, even if reinforced ..... 100 kilos.   |                  |
|      | <i>Note.</i> —Manufactures of magnesia cement and unspecified manufactures of other artificial stone, also unspecified manufactures of limestone, are to pay duty as manufactures of cement.   |                  |
| 40   | Slag and other mineral waste, such as pyrites ash, obtained from or utilisable for smelting, even if pulverised, not being fertilising material; also gas purifying material (oxyhydrate of iron) and ash, not included under any other number. ....   | Free             |
| 41   | Coal, anthracite, peat, coke, charcoal, coal and peat briquettes and other kinds of fuel n. s. m.; also retort carbon, not manufactured. ....  | Free             |
| **42 | Asphalt, natural and artificial, including also pulverised asphalt rock, asphalt cement, asphalt mastic; also pitch of coal or wood tar. ....  | Free             |
|      | <i>*Note.</i> —Mixtures of natural asphalt and mineral oil (so-called mineral tar), also mixtures of artificial asphalt and the same oil are to be classed as asphalt.   |                  |
| 43   | Manufactures of asphalt, n. s. m., with or without admixture of sand, gravel, textile waste, or the like, and even if in combination with other material ..... 100 kilos.  | 1 25             |
| 44   | Amber and jet, manufactured. ....  | Free             |
| 45   | Manufactures of amber and jet, u. s. m. (including the weight of boxes, paper and similar wrappings) ..... kilo.   | 2 00             |
| 46   | Manufactures of stone in combination with gold or silver, which cannot be classed under any other heading (including the weight of boxes, paper and similar wrappings) ..... kilo.   | 5 00             |
| 47   | Insulating composition (for protection against heat or cold), dry or wet, consisting of two or more mineral substances, such as asbestos, kiesigulur, asphalt, clay or cement, with or without admixture of cotton fibres, animal hair or the like, or of one mineral substance with admixture of such materials. .... kilo. | 0 02             |
| 48   | Manufactures of the composition mentioned in the preceding number, such as slabs, segments, and other shaped pieces ..... kilo.  | 0 04             |

II.—ANIMALS AND ANIMAL SUBSTANCES.

|                   |  |       |
|-------------------|--|-------|
| Live animals:     |  |       |
| Horses:           |  |       |
| 49                | Foals under one year ..... each  | Free  |
| 50                | Other kinds ..... each   | 50 00 |
| 51                | Animals of the bovine species ..... "  | 10 00 |
| 52                | Sheep ..... "  | 1 00  |
| 53                | Swine ..... kilo.  | 0 10  |
| 54                | Birds, poultry, &c.; also all other kinds n. s. m. ....  | Free  |
| Pork, bacon, &c.: |  |       |
| 55                | Smoked ..... kilo.   | 0 18  |
| 56                | Other kinds ..... "  | 0 12  |
| 57                | Lard ( <i>litter</i> ) ..... "   | 0 15  |
| Meat:             |  |       |
| 58                | Of fowls ..... "   | 0 20  |
| 59                | Other kinds, including edible portions of animals, such as liver, kidneys, &c., n. s. m., not classifiable as preservable meat ..... kilo.   | 0 07  |
| 60                | Tallow, including also "premier jus" and compressed tallow ..... "   | Free  |
| 61                | Oleomargarine ..... kilo.  | 0 10  |
|                   | <i>Note.</i> —As oleomargarine is to be regarded the fatty substance with a melting point at or below 42° Celsius, which is obtained from tallow and is used for making margarine.   |       |
| Fish:             |  |       |
| 62                | Pickled ( <i>kryddad</i> ) sprats ( <i>krans but</i> ) in barrels. ....  | Free  |
| 63                | Anchovies and sardines and tunny, salted or brined, including the weight of the vessel. .... kilo.   | 0 50  |
| 64                | Other kinds ..... "  | Free  |
| 65                | Oysters (including the weight of the package) kilo.  | 0 50  |
|                   | <i>Note.</i> —Oyster spat or young oysters, with a minimum diameter or breadth not amounting to 5 centimetres, may be imported duty-free into Sweden, if accompanied on importation by a certificate from the fishery officer concerned showing that they are intended for use only for cultivation. |       |
| 66                | Animals of the crab kind, such as lobsters, prawns and crabs, boiled or not; also shellfish n. s. m. ....  | Free  |

| Nos.  | Goods.  | Duty.<br>Kr. ore. |
|---|---|-------------------|
| 67  | Dead animals, not edible, even if stuffed or otherwise preserved, not classifiable under any other heading  | Free              |
| 68  | Sponges ..... Free  |                   |
| 69  | Horsehair:  |                   |
| 69  | Horsehair in the rough; also bristles ..... Free  |                   |
| *70   | Prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horsehair and horsehair cord ..... kilo.   | 0 20              |
|   | Feathers and quills, not specially mentioned:   |                   |
| 71  | Not stripped ..... Free   |                   |
| 72  | Stripped, also down ..... kilo.   | 0 20              |
| 73  | Intestines, blood and parts of animals, n. s. m., even if salted; also food for animals made from animal wastes, whether mixed or not with vegetable matter, and animal waste, u. s. m. ....  | Free              |
| III.—PRODUCE OF AGRICULTURE, THE MILLING INDUSTRY HORTICULTURE, &c. |   |                   |
| A.—CEREALS, &c.   |   |                   |
| Cereals: Not milled:  |   |                   |
| *74   | Rye, wheat and barley; also pease and beans, which can be used for human food. .... 100 kilos.  | 3 70              |
| *75   | Oats; also vetches, soya beans and other pease and beans, not coming under the preceding number. ....   | Free              |
| 76  | Malt, even if crushed ..... 100 kilos.  | 6 50              |
| 77  | Maize ..... Free  |                   |
| 78  | Other kinds ..... 100 kilos.  | 3 70              |
| Milled:   |   |                   |
| *79a  | Groats of oats ..... 100 kilos.   | 3 50              |
| *79b  | Groats, other kinds; flour, all kinds; also flour of arrowroot and other vegetables, provided it cannot be classed under any other number ..... 100 kilos.  | 6 50              |
| 80  | Rice, unhusked, or with the outer husk only removed   | Free              |
| 81  | Rice, milled:   |                   |
|   | (a) Groats ..... 100 kilos.   | 2 60              |
|   | (b) Flour ..... "   | 6 00              |
| 82  | Groats, all kinds u. s. m. and macaroni and vermicelli (including the weight of boxes, paper and similar coverings) ..... kilo.   | 0 20              |
| 83  | Starch, all kinds (including the weight of boxes, paper and similar coverings) ..... kilo.  | 0 20              |
| 84  | Bran, all kinds ..... Free  |                   |
|   | <i>Note.</i> —When the appearance of a product resembling bran of wheat or rye does not afford sufficient guide for determining whether it should be classed as bran or flour, the amount of ash in the product must be ascertained. If it is found that the ash of the dry portion of the article amounts to at least 4 1/2% of the weight of the dry substance, the article shall be classed as bran; if not, as flour. |                   |
| Seed:   |   |                   |
| 85  | Cowary ..... kilo.  | 0 10              |
| 86  | Pine; also cones of the <i>Pinus sylvestris</i> ....  | 6 00              |
| 87  | Fir; also cones of the <i>Abies excelsa</i> or <i>Abies pectinata</i> ..... kilo.   | 1 50              |
| 88  | Timothy grass ..... "   | 0 10              |
| 89  | Red clover ..... "  | 0 20              |
| 90  | Other kinds n. s. m., even if pulverised; also spores   | Free              |
| 91  | Straw and hay; also grass not separately mentioned  | Free              |
| 92  | Grass, braided or split, even if in combination with hair of a kind not subject to duty; also other substitutes for horse hair such as <i>alea marina</i> and curled fibre, and moss prepared as upholstery material ..... kilo.  | 0 07              |
| *93   | Hoops ..... "   | 0 10              |
| Potatoes:   |   |                   |
| 94  | Of the current year's crop, and imported between February 15th and June 30th ..... 100 kilos.   | 2 50              |
| *95   | Other kinds, not treated in any way ..... Free  |                   |
| 96  | Cut and dried ..... 100 kilos.  | 5 00              |
| White beets (sugar beets):  |   |                   |
| 97  | Raw ..... "   | 1 00              |
| 98  | Cut up and dried ..... "  | 5 00              |
| 99  | Chicory root, even if dried ..... kilo.   | 0 05              |
| 100   | Horse radish ..... kilo.  | 0 20              |
|   | Roots, edible, not specially mentioned:   |                   |
| 101   | With stalk ..... "  | 0 20              |
|   | Without stalks:   |                   |
| 102   | Fresh ..... "   | 0 10              |
| 103   | Cut up and dried ..... "  | 0 20              |
| 104   | Oil cakes; cakes made of maize flour pressed together; acorns, ground or not; also arachides or earthnuts. ....   | Free              |
| 105   | Cattle food, n. s. m., such as brewers' grains and wash gluten food, meal of maize cakes and other oil cakes and malt- <i>perle</i> meal, even if with admixture of animal substances. ....   | Free              |
|   | <i>Note.</i> —Maize products in the nature of flour are to be classed under this number if they contain at least 20% of protein.  |                   |

| Nos.  | Goods.   | Duty.<br>Kr. öre. | Nos.  | Goods.  | Duty.<br>Kr. öre. |
|---|--|-------------------|---|---|-------------------|
| <b>B.—FRUITS, BERRIES, VEGETABLES AND LIVING PLANTS, &amp;c.</b>  |  |                   |   |   |                   |
| <b>Fruits (of trees) and berries :</b>  |  |                   |   |   |                   |
| Fresh or boiled only, even if crushed or otherwise broken up :  |  |                   |   |   |                   |
| 05  | Grapes and strawberries .....kilo.   | 0 50              | 138   | Natural .....kilo.  | 0 20              |
| 06  | Bananas .....kilo.   | Free              | 139   | Artificial (margarine) ..... "  | 0 15              |
| 07  | Other kinds n.s.m. ....kilo.   | 0 10              | 140   | Dripping (rendered fat) ..... "   | 0 15              |
| <b>Dried :</b>  |  |                   |   |   |                   |
| 08  | Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel .....kilo.  | 0 15              | 141   | Honey, even if artificial ..... "   | 0 25              |
| 09  | Plums, prunes, prunellas, firs and dates; also orange, lemon and citron peel, dried or salted kilo.  | 0 25              | 142   | Eggs; also yolk of eggs, even if dried and powdered, and liquid white of eggs, with or without addition of preservative ..... "   | Free              |
| 10  | Raisins and currants ..... "   | 0 15              | 143   | Cod roe in barrels, salted, but not otherwise prepared ..... "  | Free              |
| 11  | Cocoa-nuts .....each   | 0 10              | 144   | Caviar and salted fish roe, n.s.m., also pâté de foie gras contained in pastry or in so-called terrines, even if preserved in hermetically sealed vessels.kilo.   | 5 00              |
| 12  | Copra ..... "  | Free              | <b>Note.</b> —If the articles included in this tariff No. are imported in hermetically closed vessels, the latter shall be included in the dutiable weight.   |   |                   |
| 123   | Bananas ..... "  | Free              | 145   | Tails of cray fish .....kilo.   | 0 20              |
| 13  | Walnuts and other nuts, n.s.m. also hazelnuts and chestnuts .....kilo.   | 0 25              | 146   | Sausages ..... "  | 0 50              |
| 14  | Almonds, apricot, peach and plum kernels and all kinds of nut-kernels whole or broken up, including so-called "earthnut almonds" ( <i>arvidmandel</i> ) .....kilo.   | 0 35              | 147   | Articles not specified, of animal flesh or other parts of animals, boiled or preserved against decomposition otherwise than by salting, drying or smoking, not classifiable as preserves, including also extract of meat and concentrated soups; also soy and sauces .....kilo. | 0 50              |
| 15  | Other kinds, n.s.m.; also if salted :<br>Edible .....kilo.   | 0 25              | <b>Note.</b> —No deduction of weight shall be allowed for boxes, paper, jars, bottles and similar receptacles.  |   |                   |
| <b>Note.</b> —In assessing duty on salted edible fruit and berries no deduction shall be allowed for the weight of the receptacle.  |  |                   |   |   |                   |
| 6   | Not being edible or for decorative purposes, even if pulverised ..... "  | Free              | 148   | Small fancy bread, pastry, cakes, gingerbread and other similar kinds of bakers' wares, not being preserves, including the weight of the internal packing .....kilo.  | 0 30              |
| 7   | Candied preserved in spirit, vinegar or oil (including the weight of the vessel) .....kilo.  | 0 50              | 149   | Bread, all kinds, n.s.m. .... "   | 0 06-5            |
| <b>Vegetables, not specially mentioned :</b>  |  |                   |   |   |                   |
| <b>Fresh :</b>  |  |                   |   |   |                   |
| 8   | Melons, cucumbers and tomatoes .....kilo.  | 0 20              | 150   | Children's foods and wheaten starch; also sugar of milk, malt sugar, and so called malt extract (viscid) when imported otherwise than in hermetically closed bottles or jars .....kilo.   | 0 40              |
| 9   | Asparagus (including the weight of the package) .....kilo.   | 0 40              | <b>No deduction in weight shall be allowed for boxes, paper, jars, bottles and similar packings.</b>  |   |                   |
| 10  | Onions and cabbage (white) ..... "   | 0 10              | <b>Note.</b> —Malt extract (viscid) intended for the textile industry may be imported on payment of a duty of 15% <i>ad val.</i> , if the owner of the factory, when clearing the article through the customs, furnishes a sworn certificate to the effect that the article is exclusively intended for the textile in industry.  |   |                   |
| 11  | Other kinds ..... "  | 0 15              | 151   | Yeast, all kinds .....kilo.   | 0 20              |
| 12  | Salted or dried, even with roots ..... "   | 0 25              | 152   | Cocoa :   |                   |
| 13  | Candied preserved in spirit or vinegar (including the weight of the vessel) .....kilo.   | 0 50              | 153   | Beans and shells ..... "  | 0 05              |
| 14  | Mushrooms, edible ..... "  | 0 50              | 153   | In the form of powder ..... "   | 0 30              |
| <b>Note.</b> —No deduction shall be allowed for the weight of packages in which it is intended that these articles shall be preserved after transport, provided such package is of other material than wood.                                    |  |                   |   |   |                   |
| 15  | Flower bulbs ..... "   | Free              | 154   | Chocolate (also cocoa in solid form) (including the weight of boxes, paper, jars, bottles and similar coverings) .....kilo.   | 0 60              |
| 16  | Manioc, tapioca, cassava or arrowroot ..... "  | Free              | <b>Coffee :</b>   |   |                   |
| 127   | Roots, not edible, n.s.m., even if pulverised ..... "  | Free              | 155   | Not roasted ..... "   | 0 12              |
| <b>Flowers and parts of flowers, natural, cut, fresh and dried, n.s.m. :</b>  |  |                   |   |   |                   |
| 18  | For decorative purposes, loose or tied together (including the weight of boxes, paper, and similar packing) .....kilo.   | 5 00              | 156   | Roasted or baked, even if ground, and coffee substitutes, all kinds .....kilo.  | 0 20              |
| 19  | Other kinds, even if pulverised; also insect powder (dried and pulverised portions of flowers, with or without addition of mineral ingredients) ..... "  | Free              | 157   | Tea ..... "   | 0 50              |
| <b>Plants a.s.m. :</b>  |  |                   |   |   |                   |
| 20  | Living .....kilo.  | 0 07              | <b>Note.</b> —No deduction of weight shall be allowed for boxes, metal foil, paper and similar wrappings.   |   |                   |
| <b>* Note 1.</b> —If a plant weighs more than 10 kilos, duty shall be charged on the weight in excess at the rate of only 3 öre per kilo.   |  |                   |   |   |                   |
| <b>Note 2.</b> —Plants which are imported with buds or flowers, but without earth, are to pay duty as flowers, natural, cut, for decorative purposes.   |  |                   |   |   |                   |
| <b>Note 3.</b> —No deduction of weight shall be allowed for internal packings, such as tubs or pots with mould, bast mats, &c.  |  |                   |   |   |                   |
| <b>Dried or otherwise prepared :</b>  |  |                   |   |   |                   |
| 1   | For decorative purposes (including the weight of boxes, paper and similar coverings) .....kilo.  | 0 50              | <b>Sugar :</b>  |   |                   |
| 2   | Other kinds, even if pulverised ..... "  | Free              | 158   | Refined, all kinds, e.g. sugar loaves, candy and cakes, also crushed or pulverised .....kilo.   | 0 10              |
| <b>Branches and leaves, natural :</b>   |  |                   |   |   |                   |
| 13  | For decorative purposes, loose or tied together, fresh, dried, varnished, dyed or otherwise prepared, including also artificial plants composed in the main of natural leaves dried; also grass prepared for decorative purposes, with or without spikelets or panicles .....kilo. | 0 50              | <b>Unrefined :</b>  |   |                   |
| <b>Note.</b> —No deduction of weight shall be allowed for boxes, paper and similar coverings.   |  |                   |   |   |                   |
| 4   | Other kinds n.s.m. even if pulverised ..... "  | Free              | 159   | Not darker in colour than No. 18 of the Dutch standard, which is generally recognised in commerce, standard samples of which are to be supplied by the Customs Administration to the various Customs houses .....kilo.  | 0 10              |
| <b>IV.—ARTICLES OF FOOD AND CONSUMPTION, NOT ELSEWHERE INCLUDED.</b>  |  |                   |   |   |                   |
| 5   | Milk and cream ..... "   | Free              | 160   | Of a colour darker than the standard above-mentioned, even if imported in solution or in a liquid state .....kilo.  | 0 07              |
| 6   | Milk powder (milk in dry state) .....kilo.   | 0 15              | <b>Note 1.</b> —Solutions of sugar, the dry substance in which contains less than 70 % of sugar, ascertained by direct polarisation, not regarded as honey, uncoloured or with ash contents not exceeding 1 3/4 % of the weight of the dry substance shall be regarded as refined sugar. Other solutions of sugar, the dry substance of which contains less than 70 % of sugar ascertained by polarisation are to be classed as syrup or honey according to its nature. |   |                   |
| 7   | Cheese, all kinds ..... "  | 0 20              | <b>Note 2.</b> —Sugar arriving from countries which grant bounties on the manufacture or export of sugar shall pay a surtax in addition to the general rate of duty, in accordance with the special provisions on the subject.  |   |                   |
| <b>Note.</b> —The provisions of the Royal Decree of June 18, 1909, are applicable as regards certificates of origin of foreign sugar.   |  |                   |   |   |                   |
| <b>Note 4.</b> —When sugar, even if in solution or in liquid state, is delivered from the Customs control for consumption, the sugar tax must be paid together with the Customs duty in accordance with the special regulations on the subject. |  |                   |   |   |                   |
| 161   | Syrup and molasses .....kilo.  | 0 05              | <b>Note 5.</b> —When sugar, even if in solution or in liquid state, is delivered from the Customs control for consumption, the sugar tax must be paid together with the Customs duty in accordance with the special regulations on the subject.   |   |                   |

‡ The highest surtax for refined sugar is 25-2 öre, and for unrefined sugar 25-92 öre per kilo.

† The highest surtax for refined sugar is 25 öre, and for unrefined sugar 25-92 öre per kilo.

## IV.—ARTICLES OF FOOD AND CONSUMPTION, NOT ELSEWHERE INCLUDED—continued.

| Nos.   | Goods.   | Duty.<br>Kr. öre.      |
|--|--|------------------------|
| <p><i>Note 1.</i>—On clearance through the Customs a certificate drawn up by the manufacturer in good faith and belief must be handed in, stating that the ash contents of the syrup exceed 12½% of the weight of the dry substance and that the sugar contents in the dry substance ascertained by direct polarisation do not exceed 70%. If such a certificate is not produced the cost of the necessary examination must be borne by the importer.</p> <p><i>Note 2.</i>—In assessing duty no notice shall be taken of glucose or starch syrup contained in the syrup.</p>  |  |                        |
| 162  | Grape sugar, glucose and starch syrup.....kilo.  | 0 23 5                 |
| *163   | Colouring matter, even if in a solid state, not containing spirit.....kilo.  | 0 20                   |
| <p><i>Note.</i>—If this article contains spirit, it shall be dutiable as "liqueurs."</p>   |  |                        |
| 164  | Preserves, n.e.m. (including the weight of boxes, paper, jars, bottles and similar coverings).....kilo.  | 1 00                   |
| Liquorice:   |  |                        |
| 165  | Without addition of sugar, spices, or essences, in round rods of at least 10 millim. in diameter, or in blocks.....kilo.   | 0 12                   |
| 166  | Other kinds.....kilo.  | Dutiable as Preserves. |
| Conserves—edible goods of animal or vegetable origin, preserved in hermetically closed vessels (including the weight of the vessels):  |  |                        |
| 167  | Beef mutton.....kilo.  | 0 12                   |
| 168  | Other kinds, n.e.m.....kilo.   | 0 50                   |
| <p><i>Note.</i>—Edible goods, imported in hermetically closed vessels, which are intended only to protect the goods when in transit and not to serve as packing for retail sale, shall not be included with conserves.</p>   |  |                        |
| SPICES.  |  |                        |
| 169  | Mustard: Not ground (mustard seed).....kilo.   | 0 10                   |
| 170  | Ground, including the weight of the vessels.....kilo.  | 0 30                   |
| 171  | Prepared (in the form of paste), including the weight of the vessels.....kilo.   | 0 50                   |
| 172  | Cumin.....kilo.  | 0 10                   |
| 173  | Pepper, all kinds, also ginger, cloves and clove stalks: Not ground.....kilo.  | 0 25                   |
| 174  | Ground (including the weight of boxes, paper, jars, bottles, and similar packings).....kilo.   | 0 30                   |
| 175  | Cardamoms, nutmegs and mace.....kilo.  | 1 00                   |
| Cinnamon, including cinnamon buds and cassia lignea:   |  |                        |
| 176  | Not ground.....kilo.   | 0 50                   |
| 177  | Ground (including the weight of jars, paper and similar packings).....kilo.  | 0 55                   |
| 178  | Anise and star-anise and fennel and coriander.....kilo.  | 0 25                   |
| 179  | Bay leaves and berries, dried.....kilo.  | 0 12                   |
| 180  | Cassia fistula and tamarinds.....kilo.   | Free                   |
| 181  | Capers (including weight of the vessel).....kilo.  | 0 40                   |
| 182  | Saffron, vanilla and vanilla.....kilo.   | 5 00                   |
| BEVERAGES.   |  |                        |
| Brandy and spirits, all kinds, including also arrack, rum and cognac:  |  |                        |
| 183  | In casks of any size: Litr containing 50% of alcohol at 16° C.....   | 1 00                   |
| 184  | In other vessels: Litr without regard to alcoholic strength.....   | 1 85                   |
| <p><i>Note 1.</i>—In assessing duty on brandy and spirits in vessels containing less than 250 litres, the duty in accordance with the rates specified above shall be increased by 75 öre per litre if the spirit is prepared from rice (arrack) or from sugar (rum), and by 15 öre per litre in other cases.</p> <p><i>Note 2.</i>—Brandy and spirits of an alcoholic strength, other than that stated above, shall be reduced to normal strength, or 50%, in the manner specially prescribed.</p> <p><i>Note 3.</i>—Solutions in spirits, not potable, the alcoholic content of which cannot be directly ascertained owing to the presence of substances in solution, are dutiable as spirit varnish.</p> <p><i>Note 4.</i>—Owners of factories and industrial establishments, who show that they have received official permission to use fuel oil duty free for industrial purposes, may import for this object fuel oil containing at least 75% by volume of oil insoluble in a concentrated solution of chloride of calcium, on payment of a duty of 75 öre per kilo, without regard to alcoholic strength on condition that they comply with the special regulations as to the use of such articles which may be laid down by Royal Decree. Other fuel oil shall pay duty as brandy or spirit.</p> |  |                        |
| 185  | Liqueurs and wine: also other spirituous beverages, containing an addition of sugar or other foreign matter and thus causing the alcoholic content to be incorrectly shown when tested.....litre | 2 50                   |
| Wine:  |  |                        |
| *186   | In casks of any size containing 14% of alcohol or less.....kilo.   | 0 34                   |
| 187  | Containing 11% but not over 25% of alcohol ..  | 1 00                   |

| Nos.  | Goods.   | Duty<br>Kr. öre. |
|-------|--|------------------|
| 188   | In other vessels: Sparkling.....litre                      | 4 00             |
| *2189 | Not sparkling, containing 14% of alcohol or less.....litre | 0 69             |
| *2190 | Containing 14% but not over 25% of alcohol ..              | 1 55             |
| 191   | Juice of berries and fruits are dutiable as wine           |                  |

*Note.*—Wines containing more than 25% of alcohol shall pay duty as liqueurs.

|                        |   |      |
|------------------------|---|------|
| Malt liquors and mead: |   |      |
| 192                    | In casks of any size, the weight of the cask being included.....litre | 0 12 |
| 193                    | In other vessels.....litre  | 0 25 |

*Notes to Nos. 183—195.*

1.—Such beverages falling under Nos. 183-195 as pursuant to par. 1 of the Ordinance of June 14, 1917, relating to the sale of intoxicating drinks, are to be regarded as intoxicants, may be imported into Sweden only by a person who holds a licence from the Control Board to carry on wholesale trade in intoxicating drinks of the kind to be imported, or by a company which carries on the sale of spirits on or off the premises, under licence from a provincial governor.

2.—Intoxicating drinks shall not be delivered from the Customs except against a receipt issued by the person who is entitled to import those drinks; nevertheless, such drinks which have been imported by a company may be delivered against receipt to a person who can show that he has been authorised by the company to receive them from the Customs.

3.—Notwithstanding the above regulations, intoxicating drinks (d) may be imported into Sweden:

(a) By a person who, in accordance with special regulations, is entitled to exemption from customs duty for imported goods;

(b) By a duly accredited commercial traveller, in the ordinary course of business, when they are imported as samples;

(c) By travellers arriving from abroad, when they are imported for their own use, but only up to a certain small quantity determined by Royal Decree.

(d) If they are to be classed as ship's stores, may be dealt with in the manner prescribed in par. 4 (k) of the Customs Ordinance; nevertheless intoxicating drinks which, pursuant to the said clause, are subject to duty as excess ship's stores, may not be taken on land.

(e) May be stored in a bonded warehouse for ship's stores in the manner enacted in the special regulations with regard thereto; nevertheless intoxicating drinks stored in a bonded warehouse for ship's stores shall not, without a licence from the Crown in each separate case, be used except for the provisioning of the vessel in the manner prescribed.

4.—With regard to the right accorded to travellers arriving from Norway in Sweden over certain parts of the frontier, otherwise than by railway, to import malt liquors duty free the regulations contained in par. 5 of the Customs Ordinance shall hold good.

5.—With regard to importation into Sweden of intoxicants for scientific, medicinal, pharmaceutical, technical, industrial or similar purposes, the special regulations made by Royal Decree shall apply.

|                 |  |      |
|-----------------|--|------|
| 194             | Mineral waters, mineral spring salts, natural or artificial; also salt mixtures for baths..... | Free |
| Tobacco:        |  |      |
| Unmanufactured: |  |      |
| 195             | Stalks and leaves.....kilo.  | 1 00 |
| 196             | Tobacco "flour".....kilo.  | 1 15 |
| 196             | Other kinds.....kilo.  | 3 09 |

*Note 1.*—In the case of leaf tobacco from which the stalk is wholly or partly removed (stripped leaf tobacco), the rate of duty shall be increased by 15%.

*Note 2.*—In cases where the Customs authorities are in doubt as to whether the rates of duty under Nos. 195 and 196 are applicable to a consignment, the question must be referred to the General Customs Administration. Moreover, Tariff headings Nos. 195 and 196 shall not be applied unless the tobacco manufacturer or, for whom the tobacco is imported, makes special application for assessment of duty under one or other of these headings, and at the same time furnishes a written declaration made in good faith to the effect that the tobacco shall be used exclusively for the manufacture of smoking or chewing tobacco or snuff.

*Note 3 to Nos. 195 and 196.*—Unmanufactured tobacco and tobacco flour may be imported only by the holder of the State tobacco monopoly.

(1) Agreement with France dated Dec. 2, 1908.

(2) Agreement and Commercial Treaty with Germany dated May 2, 1911.



| Nos.  | Goods.  | Duty.<br>Kr. Ore. | Nos.  | Goods.   | Duty.<br>Kr. Ore. |
|---|---|-------------------|---|--|-------------------|
| 96  | Manufactured:<br>Cigars, cigarros and cigarettes .....kilo.   | 6 00              | 221   | Saddlers' goods, even if of textile materials, and other manufactures, n.s.m. of leather or skin, even if in combination with other materials, such as harness, saddles, crops, whips, razor strops, &c., also boxing and fencing gloves of all kinds, whatever be the nature of the material .....kilo. | 1 20              |
| 97  | Other kinds<br><i>Note to Nos. 196 and 197.</i> —Against payment of the above duties, manufactured tobacco may be imported only by the holder of the State tobacco monopoly or by a dealer in tobacco goods; for this purpose tobacco flour shall not be deemed to be manufactured tobacco.     | 1 80              |   | Furriers' goods:   |                   |
| 7.—HIDES AND SKINS, LEATHER GOODS, FUR MANUFACTURES, &c.    |   |                   | 222   | Not dressed, all kinds .....   | Free              |
| Hides and skins which cannot be classed as furriers' goods: |   |                   |   | Dressed skins, loose:  |                   |
| 98  | Not dressed, of all kinds, including also those salted, limed or dried.....   | Free              | 223   | Of sheep, goats, reindeer, dogs, wolves, common foxes, cats, or horses, or animals of the equine or bovine kinds.....kilo.   | 0 25              |
|   | Dressed, including those partly dressed:  |                   | 224   | Of the Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare.....kilo.   | 0 50              |
|   | Sole and insole leather and walrus skins & rhinoceros hides:  |                   | 225   | Other kinds .....  | 1 00              |
| 99  | Bend leather (cleaned), also leather for machine belting .....kilo.   | 0 35              |   | Dressed skins, skins sewn together and partly manufactured articles, such as linings:  |                   |
| 100   | Whole or half hides & pieces thereof—all, provided they cannot be included under the preceding tariff number kilo.  | 0 28              | 226   | Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare; also imitation tails .....kilo.   | 3 00              |
| 201   | Other kinds:  |                   | 227   | Other kinds .....  | 6 00              |
|   | In pieces weighing not less than 1 kilo. net .....kilo.   | 0 65              |   | <i>Note to Nos. 226 and 227.</i> —No notice shall be taken of sewing intended only to restore the skin to its natural appearance.  |                   |
|   | In pieces of a less net weight:   |                   |   | Finished articles having fur as their covering or lining, such as caps, muffs, boas, fur coats, cloaks and foot muffs:—  |                   |
| 102   | Gold and silver leather .....   | 1 50              | 228   | Of the sheep, goat, reindeer, dog, wolf, common fox, cat, horse or animals of equine or bovine kinds, Siberian (not Persian) lamb, cashmere goat (Tibet), hamster, marmot, nutria, musk, rabbit or hare.....kilo.  | 6 00              |
| 103   | Other .....   | 0 90              | 229   | Other kinds .....  | 9 00              |
| 104   | Artificial leather (composed wholly or partly of leather waste) .....kilo.  | 0 35              |   | <i>Note to Nos. 210—229.</i> —No deduction in weight shall be allowed for boxes, paper, and similar coverings, nor for material inserted or for cardboard.   |                   |
| 105   | Leather clippings; also waste of leather or leather goods which cannot be used as leather or leather goods .....  | Free              | VI.—WOOD AND MANUFACTURES THEREOF, BASKET AND BRUSHMAKERS' GOODS, AND BONE, HORN AND OTHER PLASTIC MATERIALS, &c. |  |                   |
|   | MANUFACTURES OF LEATHER AND SKINS.  |                   | 230   | Lumber, unwrought, all kinds; also felled trees with the boughs not lopped off .....   | Free              |
|   | Pieces of leather and skin, stamped or cut out, but not further manufactured, u.s.m.:   |                   | 231   | Fire wood, all kinds; also wool wool and waste from wood-working .....   | Free              |
| 106   | Of sole or insole leather; also backs of horsehides and parts thereof .....   | 0 65              | 232   | Bark, all kinds, u.s.m., even if pulverised, also birch bark, cork (even if cut up into small pieces) and cork waste .....   | Free              |
| 107   | Other kinds:  |                   | 233   | Vegetable ivory nuts, nut shells and other similar raw vegetable materials, n.s.m. ....  | Free              |
| 108   | Lacquered or of gold or silver leather.....kilo.  | 1 80              | 234   | Beams and spars; boards and planks, sawn; battens, bars and laths; filets not classifiable under any other heading, and masts, bowsprits, yards, pumpstocks and oars in the rough .....  |                   |
| 109   | Other, including also bands, even if pieced together.....kilo.  | 1 00              |   | <i>Note.</i> —Wood impregnated with paint shall not be considered as wrought on that account.  |                   |
|   | <i>Note to Nos. 201—208.</i> —The bending of "reseter" is not regarded as manufacturing.  |                   | 235   | Materials for box-making, 7 millim. or less in thickness, intended for cigar or scent boxes, even if having ornaments impressed or burnt in .....kilo.   | 0 16              |
|   | Boots and shoes:  |                   | 236   | Materials for box-making, n.s.m. and sawn staves, including notched staves for casks and barrel heads; cask hoops and binding stakes; gunstocks in the rough; walking sticks in the rough even if bent; materials for matches (splints and shavings) of aspen, and keyboardis .....                      | Free              |
| 110   | With wooden soles; also tar sewn boots and sea-boots .....  | 0 25              |   | <i>Note.</i> —By walking sticks in the rough are understood sawn articles of wood quadrangular, clearly intended for the manufacture of walking sticks, even bent in the form of crook, but not otherwise manufactured.  |                   |
|   | Other kinds:  |                   | 237   | Sheets of veneer of 7 millim. or less in thickness, of other kinds of wood than fir or deal, also sheets of veneer or other wood pressed together (so-called glue-boards) .....kilo.   | 0 10              |
| 111   | Of skin, blackened, lacquered or coloured otherwise than black .....kilo.   | 6 00              | 238   | Butchers' blocks (for cutting or chopping meat); also sawdust and shavings, u.s.m. and not being waste .....kilo.  | 0 02              |
|   | <i>Note.</i> —Skins are only to be treated as blackened when the black colour does not simply form a superficial coating but has penetrated the skin and dyed the section.  |                   |   | Coopers' wares, including notched staves for casks and barrel heads, wholly or partly planed or so prepared that they can be directly made into casks:   |                   |
| 112   | Of other skins, or of fur.....kilo.   | 2 00              | 239   | Of fir or deal.....kilo.   | 0 01              |
| 113   | Of silk, or half silk.....  | 9 00              | 240   | Of other kinds of wood .....   | 0 04              |
| 114   | Other kinds, n.s.m., whatever be their material, with or without leather soles.....kilo.  | 1 50              | 241   | Wheels of vehicles, without rubber tyres, imported separately, and parts thereof, also shafts with or without fittings; also materials for parts of wheels or for shafts .....   | 0 20              |
|   | <i>Note 1.</i> —If the upper portions of boots or shoes are composed of different materials, the goods are to pay duty as boots or shoes of the material subject to the highest rate of duty, no notice being, however, taken of lining, elastic, straps, tongue or edging.                     |                   | 242   | Blocks and lasts for boot-making; also wooden shoes and wood in the rough for inserting bristles for brushmaking, also moulds for industrial uses.....kilo.  | 0 10              |
| 115   | <i>Note 2.</i> —Sewn uppers for boots pay duty as boots.  |                   | 243   | Shovels and oven-peels, cramps and cramp-frames and plane-stocks; also shafts for axes, wedge and other hammers, shovels, spades, forks, hoes, scythes and hay forks .....   | 0 05              |
| 116   | Gloves, not specially mentioned .....   | 6 00              |   |  |                   |
| 117   | Transmission and conveying belts, cords and hose-pipes of leather or gut, even if in combination with other materials; check-traces, picking cords and lacing; engineers' articles of leather, such as covers for rollers, and raw-hide pistons and packings; also golf beaters' skin.....kilo. | 0 60              |   |  |                   |
| 118   | Cap peaks .....   | 0 60              |   |  |                   |
| 119   | Bags, with fittings or not, weighing not more than 0.5 kilo. net each, and portfolios, pocket-books and purses of leather or skin, even if in combination with other material .....kilo.  | 2 00              |   |  |                   |
| 120   | Cases, with or without accessories, boxes, sheaths, belts and bandoliers, and parts of belts, bandoliers or braces, all provided they consist of leather or skin, even if in combination with other material .....kilo.   | 1 80              |   |  |                   |
| 121   | Bags, weighing more than 0.5 kilo. net each, trunks, portmanteaus, hat boxes, and similar travelling requisites, fitted up or not, of leather or skin, even if in combination with other materials .....kilo.   | 1 50              |   |  |                   |
|   | <i>Note to Nos. 217 and 219.</i> —In ascertaining the net weight of bags, the weight of loose fittings is not to be included.   |                   |   |  |                   |
| 122   | Articles of clothing, of leather or skin, which cannot be classed under another heading, even if furnished with lining of textile materials .....   | 1 50              |   |  |                   |
|   | <i>Note.</i> —Articles of clothing of leather or skin, provided with a covering of textile materials, shall pay duty in accordance with the provisions of Section VIII. G.  |                   |   |  |                   |

## VI.—WOOD AND MANUFACTURES THEREOF, &amp;c.—continued.

| Nos.  | Goods.   | Duty.<br>Kr. bre. |
|---|--|-------------------|
| 244   | Pollers (belt wheels); boards for whetting, grinding and polishing, with or without grinding or polishing materials; handles and shafts for tools or implements provided they cannot be classed under the preceding number; also saw frames and parts thereof .....kilo.         | 0 10              |
| 245   | Spindles, bobbins, spool-reefs, shutters and other unspecified parts of machines or appliances for use in the textile industry, and wooden materials for the same; also tables and covers as well as other wooden parts for sewing, embroidery and stitching machines .....kilo. | 0 20              |
| Blocks for wood-ents:   |  |                   |
| 246   | Not engraved .....kilo.  | Free              |
| 247   | Engraved .....ad val.  | 15 %              |
| Sticks, even if in combination with materials other than wood (the weight of boxes, paper and similar coverings being included):—   |  |                   |
| 248   | Clearly intended for umbrellas and parasols. kilo.   | 0 25              |
| *249  | Other kinds .....kilo.   | 2 70              |
| *250  | Boxes of chip of aspen wood, neither stained, painted or otherwise coated, not veneered or carved. ....kilo.   | 0 05              |
| 251   | Manufactures of wood, n.s.m. weighing not more than 2 kilos. net per article, turned, chiselled round or oval, or carved, even if in combination with materials other than wood .....kilo.   | 1 00              |
| <i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar coverings.   |  |                   |
| *252  | Bentwood furniture .....kilo.  | 0 50              |
| Other joiners' wares and all other manufactures of wood, n.s.m., even if in combination with materials other than wood, including also turned, chiselled and carved articles weighing more than 2 kilos. net each: Articles wholly or partly covered with composition, coloured or not: |  |                   |
| 253   | Without other external coating, not polished or waxed .....kilo.   | 0 30              |
| 254   | Gilt, silvered, or bronzed, including so-called Japanese ware, not classifiable under any other number .....kilo.  | 0 60              |
| Polished, waxed, lacquered or provided with other coating n.s.m.:   |  |                   |
| *255  | Mouldings and frames .....kilo.  | 0 50              |
| 256   | Other articles .....kilo.  | 0 60              |
| Articles, not covered with composition:   |  |                   |
| Of fir or deal, without carved work:  |  |                   |
| 257   | Not stained, painted or lacquered and without any other similar treatment of the surface .....kilo.  | 0 05              |
| 258   | Stained, painted, lacquered or having undergone any other similar treatment of the surface .....kilo.  | 0 10              |
| Other kinds, including all veneered and carved articles:  |  |                   |
| 259   | Without other coating than painting or varnishing, not polished or waxed, without carving or inlaid work; also all carved articles of fir or deal. ....kilo.   | 0 30              |
| 260   | Gilt, silvered, bronzed; also all articles with carving or inlaid work, not falling under the preceding number .....kilo.  | 0 60              |
| Polished, waxed, lacquered or otherwise coated, u.s.m.:   |  |                   |
| *261  | Mouldings and frames of native wood .....kilo.   | 0 50              |
| 262   | Other articles, including also mouldings and frames of foreign wood .....kilo.   | 0 60              |
| <i>Note.</i> —Manufactures of artificial wood shall pay the rate applicable to similar manufactures of natural wood, other than fir or deal.  |  |                   |
| Furniture, upholstered (stuffed):   |  |                   |
| 263   | Not covered.—Shall pay the rates of duty provided for above with an addition of 20 %.  |                   |
| 264   | Covered.—Shall pay the rates of duty provided for above with an addition of 40 %.  |                   |
| 265   | Cork waste, ground or otherwise pulverised. ....kilo.  | 0 05              |
| 266   | Blocks, sheets, pipes, moulded shapes and other like rough manufactures of cork waste in combination with infusorial earth, lime, cement, glue, asphalt or other fixing medium, even if with admixture of animal hair. ....kilo.   | 0 10              |
| 267   | Life buoys, life belts, and "fenders" of cork in combination with other materials. ....kilo.   | 0 20              |
| 268   | Corks for bottles &c., not mounted, also cork soles, in combination or not with other materials, and other unspecified manufactures of cork .....kilo.   | 0 35              |
| <i>Note.</i> —1. Corks with mounting are dutiable as manufactures of the material of which the mounting consists.   |  |                   |
| <i>Note.</i> —2. Artificial cork and manufactures thereof are dutiable as similar articles of natural cork.   |  |                   |
| Canes, such as bamboo, Malacca and rattan:  |  |                   |
| 269   | Not worked; also rattans, split, peeled or planed and waste pieces of cane .....kilo.  | Free              |
| 270   | Polished, lacquered, turned, or similarly worked; also planed, not falling under the preceding number .....kilo.   | 0 25              |

| Nos.  | Goods.   | Duty.<br>Kr. bre.                      |
|---|--|--|
| Manufactures of cane, even if in combination with other materials:  |  |  |
| 271   | Sticks, clearly intended for umbrellas or parasols .....kilo.  | 0 25                                   |
| *272  | Sticks, not falling under the preceding number .....kilo.  | 2 70                                   |
| 273   | Other kinds, not specially mentioned. ....kilo.  | 1 00                                   |
| <i>Note.</i> —In assessing duty on sticks no deduction of weight shall be allowed for boxes, paper and similar wrappings.   |  |  |
| 274   | Boughs and twigs, even if peeled and split, shavings, straw, reeds, rushes, fibre, bast and other unspecified vegetable substances, unmanufactured, for plaiting or similar use or for brushmaking; also bast rope, bast mats for packing goods and plaits of rushes, n.s.m. ....kilo. | Free                                   |
| Manufactures, n.s.m., of materials falling under the preceding number, or of grass and roots:   |  |  |
| Basketmakers' wares:  |  |  |
| 275   | Of twigs, not peeled, and coarse shavings kilo.  | 0 10                                   |
| *276  | Other kinds, even if padded and covered. ....kilo.   | 1 00                                   |
| 277   | Mats, even if in combination with other materials: Door mats and carriage mats; also mats of all kinds, of coco-nut fibre, without admixture of other textile materials. ....kilo.   | 0 07                                   |
| 277A  | Mats for building purposes (revetment mats) .....kilo.   | 0 05                                   |
| 278   | Other kinds, including mats, plaited or woven, of coco-nut fibre, with admixture of other textile materials .....kilo.   | 0 20                                   |
| 279   | Other Manufactures: .....kilo.   | 1 00                                   |
| Manufactures of straw:  |  |  |
| 280   | Straw rope .....kilo.  | Free                                   |
| 281   | Envelopes for bottles, loose, also straw shoes, targets and other coarse articles of straw. ....kilo.  | 0 07                                   |
| 282   | Other kinds, n.s.m. ....kilo.  | 1 00                                   |
| Brushmakers' wares, such as brushes, brooms, whisks &c.:  |  |  |
| 283   | Of fibre, grass, roots or other vegetable substance, without regard to the setting or mounting .....kilo.  | 0 15                                   |
| Of other substances:  |  |  |
| With setting or mounting of iron, or unpolished or non-painted wood; also paint brushes and masons' and house painters' brushes of all kinds, not included in the preceding number .....kilo. |  | 0 50                                   |
| 285   | With setting or mounting of gold or silver. ....kilo.  | 6 00                                   |
| <i>Note.</i> —Brushmakers' wares set in gold or silver must be hall marked in accordance with the provisions applying to gold and silver wares.   |  |  |
| *286  | With other setting or mounting, including leather dusters and powder puffs. ....kilo.  | 1 20                                   |
| <i>Note to Nos. 283 to 286.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings nor for cards.   |  |  |
| 287   | Bone and horn, unwrought or sawn, splintered, split and rasped, including so-called horn bristles, and tortoise-shell, not worked; also quills, split and divided .....kilo.   | Free                                   |
| Manufactures, n.s.m., of bone, horn or tortoise-shell:  |  |  |
| 288   | Plates and sheets for further manufacture, keyboards and knife-handles, and materials for the same; also whip-bandles in the rough. ....kilo.  | Free                                   |
| Other manufactures:   |  |  |
| 289   | Of ivory or of walrus or hippopotamus teeth .....kilo.   | 2 00                                   |
| 290   | Of other kinds; also manufactures of quills. ....kilo.   | 0 80                                   |
| <i>Note to Nos. 289 and 290.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar packing, or for cards.  |  |  |
| Mother-of-pearl and shells of bivalves and univalves:   |  |  |
| 291   | Not wrought; also knife-handles and materials for the same .....kilo.  | Free                                   |
| Manufactures, n.s.m., even if in combination with other materials, with the exception of gold or silver:  |  |  |
| *292  | Of mother-of-pearl (including manufactures of soft water shells) .....kilo.  | 1 00                                   |
| 293   | Other kinds .....kilo.   | 0 50                                   |
| <i>Note to Nos. 292 and 293.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar coverings, or for cards.  |  |  |
| 294   | Coral, genuine, unwrought; also wrought, but not mounted .....kilo.  | Free                                   |
| Pearls, beads &c.:  |  |  |
| Unmounted:  |  |  |
| 295   | Real .....kilo.  | Free                                   |
| Imitation:  |  |  |
| *296  | Glass beads; including also so-called bead fringes for lamps, shades, and similar articles for lighting, beads of porcelain, or imitation thereof. ....kilo.   | 0 60                                   |
| 297   | Other kinds .....kilo.   | 2 00                                   |
| Mounted:  |  |  |
| 298   | In materials other than gold, silver or platinum, including bracelets, necklaces and chains. ....kilo.   | 2 00                                   |
| <i>Note to Nos. 296-298.</i> —No deduction of weight shall be allowed for cases, boxes, paper, and similar coverings, or for cards.   |  |  |
| 299   | In precious metals, also bracelets, necklaces, and chains with clasps of precious metals .....kilo.  | Dutiable as manufactures of such metal |

| os.  | Goods.   | Duty.<br>Kr. öre. | Nos. | Goods.   | Duty.<br>Kr. öre. |
|--|--|-------------------|------|--|-------------------|
|  | Celluloid, collodion, galalith, snabroin, eburin and other similar artificial plastic materials, n.s.m.;   |                   | *317 | Emery paper, glass paper, sand paper and other grinding or polishing paper.....  | 0 67              |
| 0  | Unwrought; also sheets, rolls, tubes and key-boards and knife-handles, also materials for the same.....  | Free              |      | Notes to the Nos. concerning Paper and Boards:—<br>1 The distinction between paper and boards shall be made by treating articles as paper when weighing less than 330 grammes per square metre, and otherwise as boards.   |                   |
|  | Other manufactures, n.s.m., even if in combination with tissues, non-precious metals or the like:  |                   | 2    | Boards and paper for boxes consist of two or more sheets of paper (lamelle) united by adhesive substances.....   |                   |
| 01   | Of celluloid or galalith .....   | 0 80              | *3   | Paper in rolls shall be dutiable as paper if the breadth exceeds 20 cm., and also if the breadth does not exceed 20 cm. should it be proved that the paper is intended for further use in industry or manufacture, such as for printing, manufacturing paper bags, for attachment to match-boxes, for winding round flower wire.   |                   |
| 2  | Other kinds .....  | 0 20              | 4    | If articles otherwise dutiable as paper or boards (box boards) are cut down or otherwise divided into shapes not exceeding 12 by 30 centimetres (blocks for visiting cards and the like), they shall be classed as blanks for cards. Correspondence and visiting cards, imported with envelopes, in boxes of paste-board, paper or wood, are to be treated as boxes of stationery. |                   |
|  | Note to Nos. 301 and 302.—No deduction in weight shall be allowed for boxes, paper and similar coverings, or for cards.  |                   | *3   | In assessing duty no notice shall be taken of printed matter or labels on paper or boards evidently intended only for wrapping goods.  |                   |
|  |  |                   | 6    | In assessing duty on paper of all kinds, no deduction shall be allowed for the weight of boxes or wrapping paper.  |                   |
| VII.—PAPER AND PRINTED MATTER, &C.                       |  |                   |      |  |                   |
| A.—PULP, CARDBOARD AND PAPER; ALSO MANUFACTURES THEREOF. |  |                   |      |  |                   |
| 3  | Pulp, wet or dry, bleached or dyed, of rags or other textile waste, of wood, mechanical or chemical, or of straw, esparto, or other vegetable fibres.....  | Free              |      | Wall paper, including friezes &c.:—  |                   |
|  | Pasteboard:  |                   | *318 | Embossed (furnished with impressed patterns), all kinds, even if in combination with other substances; ground papers (coated on either side with grounds), all kinds; also designed papers ("naturelltapeter") (printed on paper coloured in the pulp) if with velvety surface, pressed (goffered), varnished, lacquered, coated with mica or metal (bronzed).....                 | 0 50              |
| 4  | Glazed board, including press board, all kinds, imitation leather board, and other pasteboard n.s.m., of natural colour, white or dyed in the pulp, even if compressed ("gaskad").....   | 0 05              | *319 | Other kinds.....   | 0 20              |
| 05   | Asphalt board for roofing, and other board coated or impregnated with asphalt, tar, or tar oils, including also so-called asphalt and tar felt; also sheathing board and grey rag not impregnated kilo.  | 0 01              | 320  | Playing cards, all kinds; also sheets, painted or printed, figured or not, intended to be cut into playing cards .....   | 2 00              |
| 6  | Coloured otherwise than in the pulp, impregnated or coated with material other than asphalt, tar, or tar oils (also so-called enamelled pasteboard), covered with paper, varnished, lacquered, covered with metal, punched (not into patterns) or stamped (furnished with impressed patterns), and boards for boxes and for painters .....   | 0 10              |      | Note 1.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.   |                   |
|  | Paper:   |                   |      | Note 2.—Stamp duty shall also be charged on playing cards imported, in accordance with the special regulations on the subject.   |                   |
| 7  | Yellow straw paper, grey rag and other coarse packing paper of natural colour (not coloured), even if coated with asphalt or similar substance kilo.   | 0 02              |      | Paper bags; also envelopes for letters, photographs and similar articles combined or not with parchment paper (even if artificial), metal paper and other materials, such as metal fittings, textiles, gelatine or tinfoil:  |                   |
|  | Note.—Packing paper weighing 30 grammes or less per square metre shall be dutiable as tissue paper.  |                   | *321 | Furnished with printing on the outside .....   | 0 50              |
|  | Paper for printing newspapers .....  | Free              | *322 | Other kinds .....  | 0 30              |
|  | Note.—This number includes white paper slightly sized, not smoothed or only slightly smoothed (by machine), not weighing more than 55 grammes per sq. metre, of which the pulp produced in the mill does not represent less than 60 % of the fibrous mass contained in the paper, provided the owner of the goods attests in writing on his word of honour, that such paper is to be used for printing newspapers.   |                   |      | Notes to Nos. 321 and 322:—  |                   |
|  | Writing and drawing paper, printing paper, n.s.m., blotting and filter paper, copying paper, tissue and other fine packing paper, and paper of other unspecified kinds—all provided it is of the natural colour, white or coloured in the pulp:  |                   | 1    | Envelopes, imported together with paper in boxes of pasteboard, paper or wood, are to be classed as boxes of stationery in accordance with the provisions under the heading of paper.  |                   |
| 9  | Imported with envelopes in boxes of cardboard, paper or wool, even if fitted up to hold various kinds of paper in sheets, correspondence cards or envelopes (boxes of stationery) kilo.  | 0 30              | 2    | No deduction of weight is to be allowed for boxes and paper coverings.   |                   |
|  | Note.—Letter paper, correspondence cards and envelopes (to match) in receptacles of paper, cardboard or wood, not combined with other materials, shall be dutiable at the rate of 30 öre per kilo. Bands of textile material of any kind placed round letter paper, correspondence cards or envelopes, as also such bands or fittings serving to fasten the cover of the receptacle or to keep the receptacle closed, shall be without influence on the tariff classification. The fact that the receptacles are fitted to contain different kinds or different sizes of paper, cards or envelopes (with other compartments, shelves, or the like), shall also be left out of account in assessing duty. |                   | *323 | Postage stamp albums, even if containing stamps; also parts of such albums .....   | 0 75              |
|  | Other kinds, even ruled:   |                   | 324  | Picture post-card albums; also parts of such albums .....  | 1 50              |
| 0  | With watermarks (even if dry-stamped) kilo.  | 0 18              | 325  | Photograph albums and parts thereof .....  | 2 00              |
| 1  | Without watermarks .....   | 0 10              |      | Notes to Nos. 323-325:—  |                   |
|  | Coloured otherwise than in the pulp, also paper coated with white colour (so-called enamelled), gilt or silvered or coated with other metal, varnished, lacquered, having printed patterns in one or more colours, punched (not into patterns) .....   | 0 20              | 1    | In assessing duty on albums and parts thereof no notice shall be taken of any substance other than paper pulp, paper or pasteboard present.  |                   |
| 3  | Folded and pressed, such as so-called imitation linen not falling under the foregoing number, also paper for boxes .....   | 0 18              | 2    | No deduction of weight shall be allowed for boxes, paper and similar wrappings.  |                   |
| 4  | Sensitized photographic paper; parchment paper even if imitation; paper impregnated or coated with chemicals, di-infectants, oils, fat, wax, glue, gum and similar substances not being colours, but excluding asphalt .....   | 0 50              |      | Note books and other books containing plain or ruled paper bound up: albums for verses and scrap books and other albums n. s. m.; loose book covers or parts thereof and portfolios for letters, accounts and the like:  |                   |
| 5  | "Vulcanized fibre" and other chemically prepared fibre bound, in plates or sheet (leaves) .....  | 0 15              | *326 | Trade books.....   | 0 50              |
|  | Note.—Vulcanized fibre in tubes or rolls is dutiable as manufactures of pulp.  |                   | *327 | Other kinds.....   | 0 80              |
|  | Paper or pasteboard with covering or internal layer of tissue or textile thread or metal wire.....   | 0 40              |      | Note.—No notice to be taken of backs or corners of tissue or skins.  |                   |
|  |  |                   |      | Other kinds:   |                   |
|  |  |                   | *328 | Trade books.....   | 0 35              |
|  |  |                   | *329 | Other kinds .....  | 0 50              |
|  |  |                   |      | Note to Nos. 326-329.—No deduction of weight shall be allowed for boxes, paper and similar coverings.  |                   |
|  |  |                   | 330  | Bobbins, spool-reels and tool handles, perforated jacquard cards, even if fastened together, tubes of paper not falling under any other number, and corrugated board for corrugated paper, if pasted kilo.   | 0 08              |
|  |  |                   | 331  | Anatomical models for educational purposes.....  | Free              |



## VII.—PAPER AND PRINTED MATTER, &amp;c. continued.

| Nos.   | Goods.  | Duty.<br>Kr. öre. |
|--|---|-------------------|
| *332   | Blanks not printed, for visiting cards, business cards, menu cards, and the like; also labels, all kinds, without letterpress .....kilo.  | 0 50              |
|  | <p>*Note 1.—In assessing duty no notice shall be taken of the fact of the goods being gold or silver stamped, gold or silver printed (other than with letterpress), or furnished with gilt or silvered edges or with coloured borders.</p> <p>2. No deduction in weight is to be allowed for boxes, paper and similar wrappings.</p>  |                   |
| *333   | Cases, with or without accessories, and boxes, sheaths and "attaches" of pasteboard, paper or pulp in combination with textile goods, containing silk, or with lace, skin, gilt or silvered metal or with celluloid or other similar moulding material, kilo.   | 1 80              |
|  | <p>*Note.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.</p>   |                   |
| *334   | Commoner articles for house or kitchen use, such as tubs, buckets, &c., of pasteboard, paper or pulp, even if in combination with other materials, kilo.  | 0 50              |
|  | <p>*Note.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.</p> <p>Manufactures, n. s. m., of pasteboard, paper or pulp, even if in combination with other materials:</p> <p>Gilt, silvered, bronzed, varnished, lacquered or with tinzel (mica bronze) strewn over it:.....kilo.</p>   |                   |
| *335   | Pasteboard cards for photographs .....kilo.   | 0 75              |
| *336   | Other manufactures ..... "  | 1 50              |
|  | Other kinds:  |                   |
| *337   | Stamped, printed (with letters or otherwise), painted, folded, goffered (pressed) or with punched patterns, even if these processes be applied only to the mount or label,.....kilo.  | 0 75              |
| *338   | Not having undergone such processes; also masks however prepared,.....kilo.   | 0 50              |
|  | <p>*Note.—The following shall also be dutiable under this number: collars, cuffs and dickers of paper, if they have undergone the processes enumerated in the foregoing number, even if covered on one or both sides with white, coloured or printed cotton tissue, without real sewing. Stamped impressions in limitation of sewing are not to be declared real sewing.</p> <p>*Note to Nos. 336-338.</p> <p>In assessing duty on cardboard boxes for packing, divided into compartments or not, no notice shall be taken of the existence of gilt, silvered, bronzed or coloured borders or edges, nor as to the nature of labels, unless they are gilt, silvered or bronzed or printed in more than one colour.</p> <p>*Note to Nos. 335-338.</p> <p>In assessing duty on pulp, paper and pasteboard articles no deduction shall be allowed for the weight of boxes and paper wrappings.</p> |                   |
| *339   | Paper shavings (waste from paper manufacture) and waste printed paper, including used postage stamps ..... Free   |                   |
| B.—PRINTED MATTER, PRODUCTS OF THE GRAPHIC ARTS AND PAINTINGS. |   |                   |
|  | Books, printed, not specially mentioned: Bibles and hymn books in Swedish bound:  |                   |
| 340  | In paper or cloth covers, without gilt edges .....kilo.   | 0 50              |
| 341  | In other bindings, or with gilt edges .... "  | 2 00              |
|  | <p>*Note to Nos. 340 and 341.—No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.</p>  |                   |
| *342   | Other kinds: also newspapers, journals and manuscripts, also books with raised characters (for the blind) ..... Free  |                   |
|  | <p>Maps, geographical and topographical, astronomical charts and mariners' charts and other charts for scientific purposes:</p> <p>With Swedish text:</p>   |                   |
| 343  | Loose or stitched .....kilo.  | 1 50              |
| 344  | In boards, bound or mounted on cloth .. "   | 2 00              |
| 345  | Other kinds: also globes, all kinds, with or without stands, including so-called "tellurium lunarium" ..... Free  |                   |
| 546  | Music, bound or not ..... Free  |                   |
| *347   | Picture books and painting books for children with or without explanatory text .....kilo.   | 0 75              |
| *348   | Picture postcards, and congratulatory cards of all kinds, even if in combination with other materials, kilo.  | 0 50              |
| *349   | Pictures, all kinds, n.s.m. multiplied by printing or otherwise, unframed (even if on material other than paper or boards), such as etchings, steel or copper engravings, woodcuts, phototypes, oleogravures, dealcomans (transfer pictures), lithographs, photographs .....kilo.   | 0 75              |
|  | <p>*Note 1.—Illustrations belonging to printed works and imported with them are to pay the same duty as the printed works.</p> <p>*Note 2.—Pictures on pasteboard, paper or pulp, which have been subjected to further treatment, such as pressing, are to pay duty as manufactures of pasteboard, pulp or paper.</p>   |                   |

| Nos. | Goods.  | Duty.<br>Kr. öre. |
|------|---|-------------------|
|      | <p>*Note 3.—Pictures on materials other than pasteboard, pulp or paper, are dutiable under this number only if the picture is of the greater importance and is not simply an ornament on articles intended for definite use, even if they have been subjected to further treatment such as pressing or punching.</p> <p>*Note 4.—Advertisement cards and placards with pictures, but without text relating thereto, are also dutiable under this number.</p> <p>*Note 5.—Holes, pasteboard or paper discs, tapes, corals or rings of common metals, or other simple attachments to pictures, which serve only as a means for hanging or standing them, shall be left out of account in assessing duty.</p> <p>*Note 6.—Framed pictures are subject to the duty fixed for the frame.</p> <p>*Note to Nos. 347-349.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.</p> |                   |
| 350  | Printed matter, n.s.m., such as catalogues, business circulars and other commercial prints:..... Free   |                   |
|      | <p>With foreign text, and not falling under the following number:.....</p>  |                   |
| *351 | Other kinds, including all visiting cards, business cards, labels and menu cards, with letterpress, and paper (other than wrapping) provided with stamps of firms or other similar letterpress .....kilo.   | 0 75              |
|      | <p>*Note 1.—Advertisement cards and placards, with pictures and text relating thereto, are dutiable under No. 350 or 351.</p> <p>*Note 2.—No deduction in weight shall be allowed for boxes, paper and similar wrappings.</p>   |                   |
| 352  | Paintings (pictures), even if on tissue, wood, non-precious metal or stone, not framed, drawings and sketches, not framed, even if bound or mounted on paper, boards, tissue or the like,..... Free   |                   |
|      | <p>*Note.—Pictures, drawings and sketches, when framed, pay the duty fixed for the frame.</p>   |                   |

## VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM.

| A.—SILK, EVEN IF ARTIFICIAL. |   |      |
|------------------------------|---|------|
| 353                          | Silk waste, undyed or dyed ..... Free   |      |
| 354                          | Wadding .....kilo.  | 3 00 |
|                              | <p>Silk, spun or not, even if in combination with other textile material:</p> <p>Natural:</p>   |      |
| 355                          | Raw, not dyed; also so-called gut, ..... Free   |      |
|                              | <p>Boiled, even if bleached, or dyed:</p>   |      |
| *356                         | Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like .....kilo.   | 2 50 |
| 357                          | Other ..... " 2 00  |      |
|                              | Artificial:   |      |
| 358                          | Put up in small packages suitable for retail sale, such as skeins, bobbins, reels and the like .....kilo.   | 2 50 |
|                              | Other:  |      |
| 359                          | Not bleached or bleached ..... Free   |      |
| 360                          | Dyed .....kilo.   | 2 00 |
|                              | <p>*Note.—Fancy yarn or loop yarn consisting of silk in combination with other textile material, is to be regarded as silk only if the silk in a continuous thread follows the whole length of the yarn.</p>  |      |
| 361                          | Felt tissues with cotton warp and wool of coarse yarn of silk-waste cut into shapes (so-called Italian), even if hemmed or bordered, .....kilo.   | 2 00 |
| *362                         | Shag, velvet and plush, cut or not, of silk alone or in combination with other textile material .....kilo.  | 6 00 |
|                              | <p>Tissues not specially mentioned:</p>   |      |
| *363                         | Of silk alone or in combination with other textile materials to the extent of not more than 15 % (pure silk) .....kilo.   | 6 00 |
|                              | <p>Of silk in combination with more than 15 % of other textile materials (half silk):</p>   |      |
| 364                          | Not bleached nor dyed, weighing 100 grammes or less per sq. metre, .....kilo.   | 2 00 |
|                              | <p>*Note.—Tissues shall be regarded as unbleached even if they contain boiled or bleached threads of silk.</p>  |      |
| *365                         | Other kinds .....kilo.  | 3 00 |
|                              | <p>*Note.—Woolen cloths and coverings weighing 300 grammes or more per square metre and containing threads wholly or partly of silk shall be dutiable as woollen tissues if the silk does not amount to more than 3 % of the whole weight of the tissue. In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.</p> <p>*Note to Nos. 363-365.—In determining the percentage of textile materials other than silk contained in tissues falling under these numbers, neither metal wire nor yarn with metal wire or silk spun over it shall be regarded as "other textile materials."</p> <p>*Note to Nos. 361-365.—No deduction of weight shall be allowed for coverings of paper or tissue around each separate article, nor for inserted material, but iron frames fixed on boards with hooks on which certain shags, velvet and plush is fastened for safety during transit are not to be regarded as inserted materials.</p> |      |

| Nos. | Goods.   | Duty.<br>Kr. öre. | Nos. | Goods.  | Duty.<br>Kr. öre.  |
|------|--|-------------------|------|---|--|
|      | Ribbons, not separately mentioned:   |                   |      | Measuring more than 41,000 metres per kilo.   | 0 45   |
| *366 | Shag, plush and velvet ribbons of silk alone or in combination with other textile material ....kilo.   | 6 00              |      | Of two or more threads, not separately mentioned:   |  |
|      | Other kinds:   |                   |      | Unbleached and nodyed:  |  |
| *367 | Of silk alone or in combination with not more than 15 % of other textile material (ribbons wholly of silk) .....kilo.  | 6 00              | *385 | Measuring not more than 41,000 metres per kilo. (counted in single yarn) ....kilo.  | 0 25   |
| *368 | Of silk in combination with more than 15 % of other textile material (ribbons of half silk) ....kilo.  | 3 00              | *386 | Measuring more than 41,000 metres per kilo. (counted in single yarn) ....kilo.  | 0 35   |
|      | *Note 1.—Besides ribbons proper, i.e., tissues produced on ribbon looms, with warp and woof, so-called artificial ribbons are also to be regarded as ribbons: these consist of textile fibres or yarn running longitudinally and pasted together in the form of a ribbon, or of tissues cut in the form of bands not more than 20 centimetres broad, but are not to include lace tissues or tulle. |                   | *387 | Bleached, dyed or printed:  |  |
|      | *Note 2.—Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with designs or have edges other than straight edges.   |                   |      | Measuring not more than 41,000 metres per kilo. (counted in single yarn) ....kilo.  | 0 40   |
|      | Laces, cords and other passementerie, not separately mentioned, of silk alone or in combination with other textile material, with or without insertion of wood, metal or the like:   |                   | *388 | Measuring more than 41,000 metres per kilo. (counted in single yarn) ....kilo.  | 0 50   |
|      | Braided cord, similar to ribbon, with or without insertions of textile materials or thread, with straight edges, and without any pattern other than that produced by the use of dyed yarn or thread:   |                   |      | *Note to Nos. 355-388.—In ascertaining the relation between length and weight in the case of twisted yarns no account is taken of the reduction in the length of the single yarn caused by twisting.  |  |
|      | Of silk alone or in combination with not more than 15 % of other textile material ....kilo.  | 6 00              |      | *Note to Nos. 381-388.—If one and the same package contains yarns of different counts, and the yarn is consequently subject to different rates of duty and the difference in fineness is not shown by numbers attached to the goods, the higher rate of duty will be levied even on the coarser yarns.  |  |
|      | Of silk in combination with more than 15 % of other textile material ....kilo.   | 3 00              |      | Loop or fancy yarns ("Eftskeller fantsigarn"): Unbleached and undyed .....kilo.   | 0 35   |
| *369 | Of silk alone or in combination with not more than 15 % of other textile material ....kilo.  | 6 00              |      | Bleached, dyed or printed; also so-called cheville yarn for making mats .....kilo.  | 0 50   |
| *370 | Of silk in combination with more than 15 % of other textile material ....kilo.   | 3 00              |      | *Note to Nos. 389 and 390.—As loop or fancy yarns are understood, yarns as a rule of two or more threads, which present in their wholeness or at regular intervals, burls, thickenings, knots, eyes, loops, twists or the like.   |  |
|      | *Note to Nos. 367-370.—In determining the percentage of textile materials other than silk in ribbons or cords, neither metal wire, nor yarn with metal wire or silk spun over it is to be considered as "other textile materials."   |                   |      | *Note to Nos. 381-390.—As unbleached and undyed yarn are dutiable also so-called quasi-coloured yarn ("Fälskfärgadt") and also grisaille yarn. By quasi-coloured yarn is understood yarn imported for industrial purposes, which on being washed in cold or boiling water for from 3 to 10 minutes entirely or at least for the most part loses its colour and the water is at once evidently coloured. By grisaille yarn is understood single carded wool yarn, spun from artificial wool or wool waste, of a greyish, grey-brown or generally soft indistinct colour produced by the combination of undyed and dyed wool or fibres (dark and light or of dissimilar colours). |  |
| *371 | Other kinds .....kilo.   | 9 00              |      | *391  | In small packets, made up for retail sale, such as skeins, balls, reels, and the like .....kilo. |
|      | *Note.—Trimming and ornaments, not specially mentioned, produced from ribbon or cord alone or from ribbon and cord together, even if in combination with other materials, by means of sewing, pasting together or other process, are to pay duty as "Laces, cords and other passementerie: other kinds."   |                   | *392 | Yarns of other animal hair without admixture of other textile materials .....kilo.  | 0 10   |
|      | Trimming and ornaments, other than plushy, containing in warp or wool cords falling under No. 369 or 370, shall be dutiable according to those numbers.  |                   |      | Tissues of wool, even in combination with other textile materials with the exception of silk:   |  |
| *372 | Lace and lace tissues and tulle, n. s. m., of silk pure or in combination with other textile materials. kilo.  | 12 00             | *393 | Press cloth; also machine felt, endless or woven round for factory use .....kilo.   | 0 50   |
| *373 | Hosiery and other goods produced by knitting, crochet or network, not classifiable as lace or gold wire-drawers' work, of silk alone or in combination with other textile material, including also sewn gloves of tissue .....kilo.  | 9 00              |      | Carpets, mats and rugs: Knotted:  |  |
|      | *Note to Nos. 366-373.—No deduction of weight shall be allowed for boxes, paper, and similar coverings, nor for inserted material.   |                   | *394 | Not exceeding 180 knots per lineal metre ..   | 1 00   |
|      |  |                   | *395 | Exceeding 180 knots per lineal metre ..   | 2 00   |
|      |  |                   |      | Plushy, not knotted, with pile cut or not:  |  |
|      |  |                   | *396 | In the piece, to be sold by the yard .....kilo.   | 0 75   |
|      |  |                   | *397 | In squares, even if sewn up, hemmed, bordered, or with fringes attached .....kilo.  | 1 00   |
|      |  |                   |      | Other kinds:  |  |
|      |  |                   |      | In the piece, to be sold by the yard .....kilo.   | 0 60   |
|      |  |                   | *398 | In squares, even if sewn up, hemmed, bordered, or with fringes attached .....kilo.  | 1 00   |
| *374 | Wool and other animal hair, not separately classified, not prepared: washed, carded, combed, curled, bleached, dyed, or printed; also human hair, not prepared .....kilo.  | Free              | *400 | Velvet and plush, also tissues similar to velvet or plush with pile cut or not .....kilo.   | 1 75   |
|      | *Note.—By wool is understood the hair of animals of the sheep and goat classes, camel hair, the hair of the alpaca, llama, vicuña, hare or rabbit, as well as the wool of other animals.   |                   | *401 | Made up into articles, not specially classified, such as table covers, kerchiefs, shawls, travelling rugs, draperies, curtains, hangings &c. ....kilo.  | 1 75   |
| *375 | Artificial wool (shoddy and mungo) also wool waste; including so called "wool dust," whether dyed or undyed .....kilo.   | Free              | *402 | Double mounted (Tvåskafade) (not woven with designs) not combined with other textile materials, unbleached or bleached, weighing per square metre 100 grammes or less ..  | 1 75   |
| *376 | Wooling .....kilo.   | 0 10              |      | Dress cloths of more than 200 grammes weight per square metre, which contain threads wholly or partly of silk, provided the silk does not exceed 3 % of the total weight of the tissue .....kilo.   | 2 50   |
| *377 | Of cattle hair or of other animal hair with the exception of wool, even if with admixture of vegetable textile materials .....kilo.  | 0 10              |      | *Note.—In determining the percentage content of silk allowed in the case of threads which are composed partly of silk, only the weight of the silk actually contained in such threads shall be taken.   |  |
|      | Of wool, even if with admixture of other textile materials:  |                   |      | Other kinds (not separately classified):  |  |
|      | Machine felt, endless or in tubular form for use in factories .....kilo.   | 0 50              | *404 | Weighting per sq. metre more than 700 grammes .....kilo.  | 1 50   |
|      | Other kinds:   |                   | *405 | Weighting per sq. metre more than 200 grammes, but not more than 700 grammes .....kilo.   | 1 75   |
| *379 | Weighting less than 200 grammes per sq. metre .....kilo.   | 0 60              |      | Weighting per sq. metre 200 grammes or less .....kilo.  | 2 25   |
| *380 | Weighting 200 grammes or more per sq. metre; also polishing wheels and other discs of felt for industrial use, even if woven .....kilo.  | 0 90              |      | Tissues of horsehair or other animal hair, which cannot be classified as wool, even if in combination with other textile materials with the exception of silk and wool:   |  |
|      | *Note to Nos. 377-380.—No allowance is made for the weight of paper or tissue wrapped round each separate article nor for material inserted.   |                   |      | Woven hair felt .....kilo.  | 0 25   |
|      | Yarn of wool, with or without admixture of other textile materials except silk:  |                   |      | Other kinds .....kilo.  | 0 80   |
|      | Single:  |                   |      | *Note to Nos. 407-8.—Tissues are only included under these numbers if they consist in the main of horsehair or other animal hair which cannot be classed as wool, or have at least the whole warp or whole weft of such textile materials.  |  |
|      | Unbleached and undyed:   |                   |      | *Notes to Nos. 393-408.—No deduction of weight is allowed for paper or tissue wrapped round each separate article nor for inserted material.  |  |
|      | Measuring not more than 41,000 metres per kilo. (up to No. 41 metric) .....kilo.   | 0 20              |      |   |  |
| *382 | Measuring more than 41,000 metres per kilo. (above No. 41 metric) .....kilo.   | 0 30              |      |   |  |
|      | Bleached, dyed or printed:   |                   |      |   |  |
| *383 | Measuring not more than 41,000 metres per kilo. ....kilo.  | 0 35              |      |   |  |

## VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—continued.

| Nos.  | Goods.   | Duty.<br>Kr. öre.                    |
|---|--|--------------------------------------|
| 409   | Other manufactures of horsehair n.s.m.; also wigs and hairdressers' goods, and other manufactures of human hair or imitations thereof, even combined with other materials .....kilo.   | 2 00                                 |
|   | <i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar wrappings.  |                                      |
| 410   | Lace including thin tissues and tulle not separately mentioned .....kilo.  | 4 00                                 |
|   | <i>Note.</i> —No deduction of weight is allowed for boxes, paper and similar wrappings, nor for inserted material.   |                                      |
| *411  | Bands, cords and other passementerie, not included in any other number of the Tariff.....  | Dutiable as similar wares of cotton. |
|   | Hosiery and other goods produced by knitting, crochet or net work not included in any other number:  |                                      |
| *412  | Socks and stockings .....kilo.   | 2 00                                 |
|   | <i>Note.</i> —No deduction in weight is allowed for boxes, paper and similar wrappings, nor for inserted material.   |                                      |
| *413  | Other kinds .....kilo.   | Dutiable as similar wares of cotton. |
| 414   | Webbing .....kilo.   | Dutiable as "hands."                 |
| *415  | Transmission and conveying belts, sewn or not, even combined with other materials, with the exception of rubber .....kilo.   | 0 30                                 |
| 416   | Hose-pipes and other technical goods n.s.m. sewn or not, even combined with other materials, with the exception of rubber .....kilo.   | 0 35                                 |
|   | <i>Note to Nos. 415-416.</i> —No reduction of weight shall be allowed for boxes, paper or similar packing.   |                                      |
| C.—VEGETABLE TEXTILE MATERIALS, WITH THE EXCEPTION OF COTTON. |  |                                      |
| *417  | Flax, hemp, ramie, jute, cocconut fibre and other vegetable textile substances not specially mentioned, not hackled, hackled or similarly treated, unbleached, bleached or dyed, and waste thereof, including tow and okum, even if tarred, and lint .....kilo.  | Free                                 |
| 418   | Wadding .....kilo.   | Dutiable as cotton wool.             |
| Yarn:   |  |                                      |
|   | Of cocconut fibre, without admixture of other textile material:  |                                      |
| 419   | Of one or two threads .....kilo.   | Free                                 |
| 420   | Other.....   | Dutiable as rope and cordage.        |
|   | Of jute, without admixture of other textile materials:   |                                      |
|   | Single:  |                                      |
|   | Not bleached or dyed.....kilo.   | 0 05                                 |
| 422   | Bleached, dyed or printed....."  | 0 15                                 |
|   | Of two or more threads:  |                                      |
|   | Of a diameter of 5 millimètres or less:  |                                      |
| 423   | Not bleached or dyed.....kilo.   | 0 20                                 |
| 424   | Bleached, dyed or printed....."  | 0 40                                 |
| 425   | Of a diameter of more than 5 millimètres.....kilo.   | Dutiable as rope and cordage.        |
|   | Of other textile materials falling under Section VIII. C, even if in combination with cotton or jute:  |                                      |
|   | Single, not bleached or dyed:  |                                      |
| 426   | No. 25 (English), or under.....kilo.   | 0 20                                 |
| 427   | Above No. 25 and up to No. 75 inclusive.....kilo.  | 0 25                                 |
| 428   | Above No. 75.....kilo.   | Free                                 |
|   | Single, bleached, dyed or printed:   |                                      |
| 429   | No. 25 (English), or under.....kilo.   | 0 40                                 |
| 430   | Above No. 25 and up to No. 75 inclusive.....kilo.  | 0 45                                 |
| 431   | Above No. 75.....kilo.   | Free                                 |
|   | <i>Note to Nos. 426-431.</i> —If one and the same package contain yarns of different counts and subject to different rates of duty, and the difference in fineness is not shown by numbers attached to the goods, the higher rate shall be applied, even to the coarser yarn or to yarn which in view of its fineness would otherwise be exempt from duty. |                                      |
|   | Of two or more threads, including twisted thread:  |                                      |
| *432  | Not bleached or dyed.....kilo.   | 0 40                                 |
| *433  | Bleached, dyed or printed.....kilo.  | 0 60                                 |
|   | Rope and cordage, and twine and sail yarn:   |                                      |
|   | Not plaited, even if with insertion of iron wire, with a diameter:   |                                      |
| 434   | Of more than 15 millimètres also so-called cable yarn.....kilo.  | 0 10                                 |
| 435   | Of more than 5 millimètres up to 15 millimètres inclusive.....kilo.  | 0 15                                 |
|   | Of 5 millimètres or less:  |                                      |
|   | Weighing 35 grammes or more per 100 metres of single yarn:   |                                      |
| 436   | Single.....  | Dutiable as yarn.                    |
|   | Of two or more threads:  |                                      |
| 437   | Not bleached or dyed.....kilo.   | 0 20                                 |
| 438   | Bleached, dyed or printed.....kilo.  | 0 40                                 |
|   | Weighing more than 17 but less than 35 grammes per 100 metres of single yarn:  |                                      |
| 439   | Single.....  | Dutiable as yarn.                    |

| Nos. | Goods.  | Duty.<br>Kr. öre.                                   |
|------|---|---|
|      | Of two or more threads:   |   |
| 440  | Not bleached or dyed.....kilo.  | 0 25  |
| 441  | Bleached, dyed or printed.....kilo.   | 0 50  |
| 442  | Weighing 17 grammes or less per 100 metres of single yarn.....  | Dutiable as yarn.                                   |
|      | <i>Note to No. 434.</i> —By cable yarn is understood a single unbleached, undyed, unsized and unspun yarn of textile materials, other than jute or cocconut fibres, belonging to Section VIII. C, which weighs 35 grammes or more per 100 metres. |   |
|      | <i>Note to Nos. 437-442.</i> —In ascertaining the proportion between the weight and length of a twisted yarn no notice is to be taken of the diminution in the length of the single yarn arising from twisting.                                   |   |
|      | Plaited:  |   |
| 443  | Not bleached and not dyed.....kilo.   | 0 35  |
| 444  | Bleached, dyed or printed.....kilo.   | Dutiable as "laces, cords and other passementerie." |
|      | Tissues:  |   |
| 445  | Of cocconut fibre or cocconut yarn, even if with an admixture of jute, not being mats.....kilo.   | 0 07  |
|      | <i>Note.</i> —Tissues of cocconut fibre or cocconut yarn with admixture of other textile material shall pay duty as tissues of the latter material.   |   |
|      | Of jute:  |   |
|      | Without admixture of other textile material:  |   |
|      | Sacking and pack cloth, not bleached nor dyed, containing in a surface of 2 centimètres square a total—   |   |
| 446  | Not exceeding 15 warp and weft threads.....kilo.  | 0 10  |
| 447  | More than 15 warp and weft threads.....kilo.  | 0 12  |
|      | <i>Note to Nos. 446-7.</i> —In assessing duty no notice shall be taken of coloured borders along the edges or in the middle of the tissues intended as marks for the sacks to be made therefrom.  |   |
| 448  | Other kinds.....kilo.   | 0 40  |
|      | <i>Note.</i> —Plushy mats of jute are to pay duty under this number, even if containing other vegetable textile material in the foundation of the tissue.   |   |
| 449  | With admixture of other textile material to a greater or less extent.....   | Dutiable as tissues of the latter material.         |
|      | Of other of the textile materials falling under Section VIII. C, even if in combination with cotton or jute:  |   |
| 450  | Velvet and plush and tissues similar to velvet and plush, with pile or not.....kilo.  | 1 75  |
|      | Handkerchief tissues, containing in a surface of 1 centim. square, a total:   |   |
| *451 | Not exceeding 50 warp and weft threads.....kilo.  | 1 10  |
| *452 | Exceeding 50 warp and weft threads.....kilo.  | 1 90  |
|      | <i>Note.</i> —The number of threads in handkerchief tissues shall be counted in the body of the tissue, not in the border.  |   |
| 453  | Bookbinders' cloth, even if in combination with paper.....  | Dutiable as similar cloth of cotton.                |
| 454  | Satin or atlas tissues, the whole surface of which is similarly woven.....kilo.   | 1 25  |
|      | Double-mounted tissues or twilled tissues, not specially mentioned, with their whole surface similarly woven (not woven with designs):  |   |
| 455  | Not bleached nor dyed, weighing 500 grammes or more per sq. metre.....kilo.   | 0 25  |
|      | Others, containing in a surface of 1 centim. square a total:  |   |
|      | Not exceeding 25 warp and weft threads:   |   |
| 456  | Not bleached nor dyed.....kilo.   | 0 35  |
| 457  | Bleached, dyed or printed.....kilo.   | 0 50  |
|      | Exceeding 25 but not exceeding 35 warp and weft threads:  |   |
| 458  | Not bleached nor dyed.....kilo.   | 0 55  |
| *459 | Bleached, dyed or printed.....kilo.   | 0 65  |
|      | Exceeding 35 but not exceeding 50 warp and weft threads:  |   |
| 460  | Not bleached nor dyed.....kilo.   | 1 10  |
| *461 | Bleached, dyed or printed.....kilo.   | 1 20  |
|      | Exceeding 50 but not exceeding 65 warp and weft threads:  |   |
| 462  | Not bleached nor dyed.....kilo.   | 1 90  |
| *463 | Bleached, dyed or printed.....kilo.   | 2 00  |
| 464  | Exceeding 65 warp and weft threads.....kilo.  | 1 75  |
|      | <i>Note to Nos. 455-64.</i> —Tissues containing bleached, dyed or printed yarn shall pay duty as bleached, dyed, or printed tissues unless otherwise provided.  |   |
|      | <i>Note to Nos. 454-61.</i> —On tissues having names, monograms, initials or ciphers woven on, the duty leviable on the tissue shall be increased by 20%.   |   |
|      | Other kinds, n.s.m., including those woven with designs; having in a surface of 1 centim. square a total:   |   |
|      | Not exceeding 50 warp and weft threads.....kilo.  | 1 75  |
| *465 | Exceeding 50 warp and weft threads, including also all those having designs produced by variation in the thickness of the threads.....kilo.   | 2 00  |



| Nos.   | Goods.   | Duty.<br>Kr. öre.                       | Nos.   | Goods.  | Duty.<br>Kr. öre. |
|--|--|---|--|---|-------------------|
| <p>*Note to Nos. 454-60.—Tissues similarly woven throughout their whole surface but having lines or squares produced by the use of coloured threads in the warp or woof are to pay duty as those not woven with designs.</p> <p>Note to Nos. 445-466.—No deduction of weight shall be allowed for coverings of paper or tissue wrapped round each separate piece, nor for inserted material; but in assessing duty on tissues falling under either No. 446 or 447 deduction may be made in respect of wooden rods on which the tissues are rolled.</p> |  |   | <p>different counts, and the yarns and threads are consequently liable to different rates of duty, and the difference in fineness is not shown by numbers attached to the goods, the higher duty is to be applied even to the coarser yarn or thread.</p> <p>Tissues of cotton, even if in combination with jute :</p> |   |                   |
| 467  | Lace and lace tissues and tulle n.s.m. ....  | kilo. 4 00                              | 499  | Engine felt for factory use, even if endless; also canvas (sail cloth), unbleached and undyed, of a breadth of not more than 65 centimetres, weighing at least 650 grammes per sq. metre, and containing not more than 36 warp and weft threads in a surface of 1 centimetre sq. .... | kilo. 0 20        |
| <p>Note.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for inserted material.</p>  |  |   | 500  | Bookbinders' cloth, sized, even if in combination with paper, and dressed tissue for address labels (so-called label cloth) ....  | kilo. 0 40        |
| 468  | Ribbons and other passementerie, also hosiery and other goods produced by knitting, crochet or net-work and not falling under any other heading .... | Dutiable as similar articles of cotton. | 501  | Shag, plush and velvet and tissues similar to plush and velvet; also articles, finished off, of the same material:  |                   |
|  |  |   | 502  | So-called Manchester:   |                   |
|  |  |   | 503  | Unbleached and undyed ....  | kilo. 0 50        |
|  |  |   | 504  | Bleached or dyed ....   | 0 90              |
|  |  |   | 505  | Other kinds:  |                   |
|  |  |   | 506  | Unbleached and undyed ....  | 0 80              |
|  |  |   | 507  | Bleached or dyed ....   | 0 90              |
|  |  |   | 508  | Printed or stamped ....   | 1 10              |
|  |  |   | 509  | Handkerchief tissues, which contain in a surface of 1 centimetre sq. a total:   |                   |
|  |  |   | 510  | Not exceeding 80 warp and weft threads, ....  | 1 20              |
|  |  |   | 511  | More than 80 warp and weft threads ....   | 1 55              |
|  |  |   | 512  | Note.—The number of threads in handkerchief tissues is calculated in the body of the tissue, not in the border.   |                   |
|  |  |   | 513  | Other finished-off tissues, such as tablecloths, kerchiefs, curtains, &c., provided the whole surface is similarly woven, which contain in a surface of 1 centimetre sq. a total:   |                   |
|  |  |   | 514  | Not exceeding 60 warp and weft threads, ....  | 1 15              |
|  |  |   | 515  | More than 60 warp and weft threads ....   | 1 40              |
|  |  |   | 516  | Tissues, n.s.m., if their whole surface is similarly woven:   |                   |
|  |  |   | 517  | Weighting 250 grammes or more per sq. metre:  |                   |
|  |  |   | 518  | Not bleached and not dyed ....  | 0 50              |
|  |  |   | 519  | Bleached or dyed of one colour ....   | 0 90              |
|  |  |   | 520  | Woven of two or more colours; also printed ....   | 1 10              |
|  |  |   | 521  | Weighting per sq. metre 100 grammes or more, but less than 250 grammes, and containing in a surface of 1 centimetre sq. a total:  |                   |
|  |  |   | 522  | Not exceeding 60 warp and weft threads:   |                   |
|  |  |   | 523  | Unbleached and undyed ....  | 0 50              |
|  |  |   | 524  | Bleached or dyed of one colour ....   | 0 90              |
|  |  |   | 525  | Woven of two or more colours; also printed ....   | 1 10              |
|  |  |   | 526  | More than 60 warp and weft threads:   |                   |
|  |  |   | 527  | Unbleached and undyed ....  | 0 65              |
|  |  |   | 528  | Bleached or dyed of one colour ....   | 1 15              |
|  |  |   | 529  | Woven of two or more colours; also printed ....   | 1 40              |
|  |  |   | 530  | More than 60 warp and weft threads:   |                   |
|  |  |   | 531  | Unbleached and undyed ....  | 0 90              |
|  |  |   | 532  | Bleached or dyed of one colour ....   | 1 40              |
|  |  |   | 533  | Woven of two or more colours; also printed ....   | 1 75              |
|  |  |   | 534  | Other kinds, n.s.m., including those woven with designs, even if finished off, such as tablecloths, kerchiefs, curtains &c.:  |                   |
|  |  |   | 535  | Weighting 100 grammes or more per sq. metre:  |                   |
|  |  |   | 536  | Unbleached and undyed ....  | 0 65              |
|  |  |   | 537  | Bleached or dyed of one colour ....   | 1 15              |
|  |  |   | 538  | Woven of two or more colours; also printed ....   | 1 40              |
|  |  |   | 539  | Weighting per sq. metre less than 100 grammes:  |                   |
|  |  |   | 540  | Unbleached and undyed ....  | 0 90              |
|  |  |   | 541  | Bleached or dyed of one colour ....   | 1 40              |
|  |  |   | 542  | Woven of two or more colours; also printed ....   | 1 75              |
|  |  |   | 543  | Note to Nos. 508-530.—Tissues, similarly woven, but which have lines or squares produced by the use of coloured threads in the warp or weft, are to pay duty as those not woven with designs.   |                   |
|  |  |   | 544  | Notes to Nos. 499-530.—   |                   |
|  |  |   | 545  | 1. In assessing duty on cotton tissues, mercerisation or treatment with nitre shall be regarded in the same way as dyeing.  |                   |
|  |  |   | 546  | 2. Tissues containing bleached, dyed or printed yarn are to be treated as bleached, dyed or printed tissues, unless distinctly stated otherwise.  |                   |
|  |  |   | 547  | 3. No deduction from the weight shall be allowed for packing of paper or tissue around each separate article, nor for inserted material.  |                   |
|  |  |   | 548  | Lace and lace tissues and tulle, n.s.m.:  |                   |
|  |  |   | 549  | Lace-curtain tissues of thread at least 50 cm. broad, and plain tulle (not woven with designs). ....  | kilo. 2 50        |
|  |  |   | 550  | Other kinds ....  | 4 00              |
|  |  |   | 551  | Ribbons and tape, not specially mentioned ....  | 2 00              |

## VIII.—ANIMAL AND VEGETABLE TEXTILE MATERIALS AND ARTICLES MANUFACTURED THEREFROM—continued.

| No.  | Goods.  | Duty.<br>Kr. Öre. |
|------|---|-------------------|
|      | <i>Note 1.</i> —Besides ribbon proper, i.e., tissues produced on a ribbon loom with warp and woof, so-called artificial ribbons are also to be regarded as ribbons; these consist of fibres or yarn running longitudinally and pasted together so as to form a band, or of tissues cut in the form of bands not more than 20 cm. broad, but are not to include lace tissues and tulle and stamped felt. |                   |
|      | <i>Note 2.</i> —Goods which are otherwise dutiable as ribbons shall be so dutiable even if they are woven with designs or have edges other than straight edges. Laces, cords and other passementerie, not specially mentioned, with or without insertion of wool, metal or the like:  |                   |
| *534 | Braid-cord, similar to ribbon, with or without insertions of textile materials or threads, with straight edges, and without any pattern other than that arising from the use of coloured yarn or coloured thread .....  | 2 00<br>3 00      |
| *535 | Other kinds .....   |                   |
|      | <i>Note.</i> —Trimnings and ornaments, n.s.m., produced by means of sewing, passing threads, or by other processes from ribbon or cord alone, or from ribbon and cord together, even if in combination with other materials, except silk, are dutiable as "Laces, cords and other passementerie: Other kinds."  |                   |
|      | Trimnings and ornaments other than plush, containing cords in warp or weft, shall be assessed for duty under No. 534.   |                   |
|      | Hosiery and other goods produced by knitting, crochet or net work, which cannot be included under any other heading:  |                   |
| *536 | Stockings and socks .....   | 1 90              |
| *537 | Gloves, even if of a-w-n tissue .....   | 2 00              |
| *538 | Underling, weighing not more than 1 kilo. per doz. ....   | 2 25              |
| 539  | Other kinds, including piece goods .....  | 1 75              |
| 540  | Lamp and candle wicks .....   | 1 00              |
| *541 | Fishing nets, and nets for industrial use as well as hammocks, conlage and lines, even if in combination with other materials .....   | 0 25              |
| 542  | Hose-pipes and transmission and conveying hoses, whether sewn or not, heddies and other articles for industrial purposes, not specially named, even if in combination with other materials, with the exception of caoutchouc .....  | 0 35              |
|      | <i>Note to Nos. 531-542.</i> —No deduction from the weight for boxes, paper or similar packages or for inserted material shall be allowed.  |                   |

## E.—TEXTILE MATERIALS IN COMBINATION WITH INDIA-RUBBER.

|      |   |      |
|------|---|------|
|      | Tissues and other textiles, impregnated or coated with india rubber or united by means of a solution of india rubber or by means of layers of india rubber; also elastic tissues of all kinds, containing thread of india rubber:   |      |
| 543  | Of unbleached and dyed tissue or other textile manufacture, evidently intended for industrial use .....   | 0 25 |
|      | Other kinds:  |      |
| 544  | Containing silk .....   | 4 00 |
| *545 | Not containing silk .....   | 2 00 |
|      | <i>Note to Nos. 543 to 545.</i> —In assessing duty on tissues, no deduction of weight shall be allowed for coverings of paper or tissue round each separate piece, nor for inserted material; as regards other articles included under these numbers, no deduction shall be allowed for boxes, paper and similar coverings, nor for materials inserted. |      |

## F.—TEXTILE GOODS, WATERPROOF, COATED OR IMPREGNATED WITH MATERIAL OTHER THAN CAOUTCHOUC; TISSUES FASTENED TOGETHER BY MEANS OF MATERIAL OTHER THAN CAOUTCHOUC; POLISHING CLOTH.

|      |  |                           |
|------|--|---------------------------|
|      | Tissues and other textile goods, waterproof, coated, or impregnated with material other than caoutchouc, including oil cloth and varnished or lacquered tissues: |                           |
| *546 | Mats and carpets, including linoleum .....   | 0 25                      |
| 547  | Insulating tapes .....   | 0 25                      |
| *548 | Other kinds .....  | 0 60                      |
|      | Tissues fastened together by means of material other than caoutchouc:  |                           |
| 549  | Containing silk .....  | Dutiable as silk tissues. |
| 550  | Other kinds .....  | 1 00                      |
| 551  | Polishing cloth, such as emery, carborundum, pumice stone, glass and flint cloth, &c., even if in pieces, cut or stamped out, with or without sewing .....       | 0 25                      |

*Note to Nos. 546-551.*—No deduction of weight shall be allowed for coverings of paper or tissue round each separate article, nor for inserted material.

## Notes to Section VIII. A—F.

1. When textile goods are described as goods of a certain textile material in combination with or with an admixture of other textile materials, this denotes, unless otherwise specifically laid down, that without regard to the proportions of the different components the predominant first named in the headings in question is that which determines the classification of the article as silk, woollen, linen, &c. goods; but no regard shall be had to isolated threads in the tissue, evidently

| No.  | Goods.  | Duty.<br>Kr. Öre.  |
|------|---|--|
|      | Inserted with the object of causing them to be classified under a tariff heading with a lower rate of duty.   |  |
|      | *2. Coloured stripes in tissues, which serve exclusively as a guide in cutting or sewing, as also coloured selvages or stripes at the edges which serve merely as distinguishing marks for the various tissues, shall be left out of account in assessing the tissues for duty.   |  |
|      | 3. The provisions as to caoutchouc apply also to gutta percha and balata.   |  |
|      | G.—SEWN ARTICLES AND OTHER GOODS, NOT SPECIALLY MENTIONED, OF TEXTILE MATERIALS, EVEN IF IN COMBINATION WITH OTHER SUBSTANCES; PLATS FOR HATS, HATS, ORNAMENTAL FEATHERS, FANS.   |  |
| *552 | Textile goods, cut or stamped out, but without sewing work, n.s.m.; also textile goods, hemmed or bordered, but without other sewing work, of 10% n.s.m.  | Dutiable as the textile material of which composed, with an addition of 10%. |
|      | <i>Note 1.</i> —As hemmed or bordered goods without other sewing work are also to be classed those which have a simple hemstitch row in immediate connection with the hem.  |  |
|      | <i>Note 2.</i> —Textile goods which have been so cut that there was evidently no waste of material in cutting them shall pay duty as the tissue of which composed, without addition.  |  |
| 553  | Sails .....   | Dutiable as the tissue of which made, without addition.                      |
|      | <i>Note to Nos. 552-3.</i> —In assessing duty on sails or cut, stamped out, hemmed or bordered articles of sail cloth, the duty on which depends on the weight of the tissue per square metre, this weight cannot be definitely ascertained, the highest of the rates in question shall be applied unless the owner supplies sufficient samples of the goods for examination. |  |
| 554  | Tarpaulins .....  | 0 50   |
|      | Sacks:  |  |
| 555  | Exclusively used .....  | Free   |
| 556  | Other kinds, including so-called dropping sacks (sacks of conical form) .....   | Dutiable as the tissue of which made with an addition of 15%.                |
| 557  | Soles of textile materials, for boots and shoes, even if without sewing work .....  | 0 40   |
|      | Braces, belts, bacheliers and garters, suspenders for clothing, sleeve holders and other similar articles; also parts thereof of textile materials:   |  |
| *558 | Of gold wire-drawers' work .....  | 9 00   |
| *559 | Of pure or half silk, or of elastic bands or cords, containing silk .....   | 4 00   |
| *560 | Other kinds, including also those consisting in the main of elastic bands or cords not containing silk .....  | 2 00   |
|      | Bags, weighing not more than 0.5 kilo. net each, portfolios, cases and boxes, sheaths n. s. m., pocket books, purses, memorandum books, and housewives' fitful or not:  |  |
| 561  | Covered externally with or consisting of silk, pure or mixed .....  | 4 00   |
| 562  | Other kinds .....   | 1 50   |
| 563  | Bags, weighing more than 0.5 kilo. net each, carpet bags, knapsacks and travelling bags, also hat cases, fitted up or not .....   | 1 50   |
|      | <i>Note to Nos. 561-3.</i> —In determining the net weight of bags, loose fittings are not to be included in the weight.   |  |
|      | Bedding, such as mattresses, also spring mattresses with stuffing and covering, bolsters, pillows and cushions, embossed coverlets, tidies &c.:   |  |
| 564  | With covering of silk, pure or mixed .....  | 4 00   |
| 565  | With covering of other tissue .....   | 1 50   |
| 566  | Screens of textile materials, even if in combination with other materials .....   | 15%  |
| 567  | Tents and awnings of linen, hemp or cotton tissue, even if in combination with other materials .....  | 1 50   |
| 568  | Window blinds: Without rollers and mechanism .....  | Dutiable according to kind.  |
| 569  | Other .....   | 15%  |
|      | Collars, cuffs and shirt fronts, starched and ironed, of tissues belonging to Section VIII. C or D:   |  |
| 569a | Diving dress and parts thereof, such as helmets, boots with lead weights, gloves &c. ....   | 10%  |
| *570 | With embroidery or lace .....   | 4 00   |
| *571 | Other kinds .....   | 3 10   |
|      | Corsets:  |  |
| 572  | Of silk, pure or mixed .....  | 5 50   |
| *573 | Of other tissues .....  | 1 80   |
|      | Hat and cap linings of textile materials, even if in combination with other materials:  |  |
| 574  | Of silk, pure or mixed .....  | 4 00   |
| 575  | Other kinds .....   | 2 00   |
|      | Covers for umbrellas or parasols, cut out or sewn:  |  |
| 576  | Of silk, pure or mixed .....  | 12 00  |
| 577  | Of other tissue .....   | 5 00   |
|      | Embroidery:   |  |
|      | On lace, lace tissue and tulle:   |  |
| *578 | On bands of plain tulle, not woven into patterns and not containing silk, even if having other sewn work; also such embroidered tissue, evidently intended: to be cut into bands .....  | 6 50   |

| Nos. | Goods.  | Duty.<br>Kr. öre.  |
|------|---|--|
| 579  | Other kinds   | Dutiable at the rate applicable to the article embroidered, with an addition of 100 %. |
| 580  | On pure or mixed silk (tissue or ribbon) or on pressed felt   | Dutiable at the rates applicable to these articles with an addition of 100 %.          |
| 581  | On bands of linen or cotton tissue with the exception of lace or tulle, even if they have other sewn work; also such embroidered tissues, evidently intended to be cut into bands   | .....kilo. 5 50  |
| 582  | Other kinds   | .....kilo. 4 00  |
|      | Clothing and other sewn articles, n.s.m., of textiles, impregnated or coated with indiarubber or united by means of layers of indiarubber; also manufactures, n.s.m., of elastic textile materials, containing cords (threads) of indiarubber:  |  |
|      | Sleeve protectors, even if without sewn work:   |  |
| 583  | Of textile materials containing silk, or with linings of such textiles  | .....kilo. 8 00  |
| 584  | Other kinds   | .....kilo. 2 25  |
|      | Note to Nos. 583-4.—Sleeve protectors of textile materials with lining of caoutchouc are also to be included under these numbers.   |  |
|      | Other kinds:  |  |
| 585  | Of textile materials containing silk, or with linings of such textiles  | .....kilo. 6 00  |
| 586  | Other kinds   | .....kilo. 3 00  |
|      | Clothing and other sewn articles, n.s.m., of textiles, waterproofed, coated or impregnated with composition other than indiarubber:   |  |
| 587  | Oiled or varnished after being sewn; also peaks for caps  | .....kilo. 0 60  |
| 588  | Other kinds   | .....kilo. 1 00  |
| 589  | Manufactured of knitted, crocheted or netted articles or of articles produced on the hosiery loom (even if piece goods)   | Dutiable according to the provisions relating to hosiery, with* out addition.          |
|      | Overcoats and coats, waistcoats and trousers for men and boys, of tissue other than silk, pure or mixed:—   |  |
|      | Of woollen, linen or hemp tissue:   |  |
| 590  | Having linings, facings or other trimmings of articles containing silk; also all those made of like woollen tissue containing silk but not classifiable as half silk  | .....kilo. 3 50  |
|      | Note.—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.   |  |
| 591  | Other kinds   | .....kilo. 3 00  |
| 592  | Of other tissues, not containing silk   | .....kilo. 2 00  |
|      | Other kinds:  |  |
| 593  | Of lace, tissue or tulle:   |  |
|      | Wholly or partly of silk  | .....kilo. 20 00   |
| 594  | Of other textile material:  |  |
|      | With lining of silk, or half silk   | .....kilo. 9 00  |
| 595  | Other kinds   | .....kilo. 7 00  |
|      | Of pure silk:   |  |
| 596  | With embroidery or lace   | .....kilo. 14 00   |
| 597  | Other kinds   | .....kilo. 12 00   |
|      | Of half silk:   |  |
| 598  | With embroidery or lace   | .....kilo. 6 50  |
| 599  | Other kinds   | .....kilo. 5 50  |
| 600  | Of pressed felt   | .....kilo. 1 60  |
|      | Of other textile material:  |  |
|      | Having embroidery or lace; also those with linings, facings or other trimmings of tissues containing silk:  |  |
| 601  | Of woollen tissue   | .....kilo. 5 00  |
| 602  | Other kinds   | .....kilo. 4 00  |
|      | *Note.—Edgings or cords, for the protection of edges or sewn on to represent button holes, are not to be considered as trimmings, nor are collars.  |  |
| 603  | Of woollen tissue each weighing more than 200 grammes not coming under the foregoing number   | .....kilo. 2 50  |
| 604  | Other kinds   | .....kilo. 3 50  |
|      | Notes to the preceding numbers in Section VIII, G.  |  |
|      | 1. In assessing duty on sewn articles the outside tissue shall be taken as the basis. If difficulty arises in determining the chief component, the most highly-taxed material shall be taken as the basis for assessing duty.   |  |
|      | **2. All fancy sewing, including hem-stitching, other than simple, so-called herringbone, chain-stitching and the affixing of ornaments by means of metal wire or paste, shall be regarded as embroidery; sewn articles with embroidered monograms, single letters, cyphers and the like shall not be dutiable as embroidered articles, provided that the monograms, letters, cyphers, or the like do not cover a surface of more than 6 sq. square; a simple chainstitching, intended only to fasten together different parts of a sewn article shall not, however, be considered as embroidery. |  |
|      | As a simple leucostich ( <i>enkelt nålsöm</i> ) which is not to be treated as embroidery, shall be regarded also such long double and treble stitch ( <i>half och helstapelöm</i> ) as is applied in a single row and in immediate connection with the hem.   |  |
|      | **3. Articles having applications, or with rib-   |  |

| Nos. | Goods.   | Duty.<br>Kr. öre.   |
|------|--|---|
|      | bands, cords, thread, fringes or gold wire sewn on for decorative purposes are to pay duty as embroidered articles.  |   |
|      | Trimmings manufactured with the bands or cords specified in No. 534, and applied to sewn articles or to other articles of the tissues included in Section VIII, C-D shall not, however, be dutiable as embroidered articles.   |   |
|      | 4. Garments or articles, n.s.m., in the production of which paste, glue, caoutchouc or similar material is used instead of sewing are to be included in the articles falling under this Section, but pasteboard with covering of tissue, intended for cravat-shapes and the like, is to pay duty as the most highly taxed tissue present in the article without addition.  |   |
|      | 5. No deduction of weight shall be allowed for boxes, paper and similar wrappings nor for inserted material.   |   |
|      | Textile goods in combination with fine metal wire, including gold wire drawers' wares:   |   |
| 605  | Drawn gold wire  | .....kilo. 6 00   |
| 606  | Spangles and purl, all kinds, of any material  | .....kilo. 8 00   |
| 607  | Ribbons, laces, cords and other passementerie, fringes, lace, lace tissues, tulle and hosiery, containing metal wire or yarn with metal wire spun round it to the extent of more than 15 % of the whole weight of the goods  | .....kilo. 9 00   |
| 608  | Other kinds  | Dutiable according to kind.                                 |
| 609  | Artificial flowers, fruits and plants, prepared chiefly from textile goods, paper, straw or other similar substances; also imitations of butterflies, beetles, ornamental feathers and the like intended for decorative purposes and prepared from the same materials  | .....kilo. 20 00  |
| 610  | Parts of artificial flowers and other articles included in the preceding number  | .....kilo. 8 00   |
|      | Note.—By parts of artificial flowers, &c., are to be understood leaves alone, petals alone (even if their arrangement is botanically correct), spikelets alone, buds alone, &c., whether loose or tied, but not otherwise put together.  |   |
|      | Note to Nos. 605-610.—No deduction of weight shall be allowed for boxes, paper or similar wrappings, nor for card or inserted material.  |   |
|      | Umbrellas and parasols:  |   |
| 611  | Of silk, pure or mixed   | .....each 1 25  |
| 612  | Other kinds  | .....each 0 60  |
|      | Plaits for hats:   |   |
|      | Of straw, grass, rush, hast, shavings, roots or other vegetable substances, not being textile materials:   |   |
| 613  | Of any of these substances alone or in combination with each other   | Free  |
| 614  | In combination with silk or articles containing silk   | .....kilo. 2 50   |
| 615  | In combination with other materials  | .....kilo. 1 00   |
| 616  | Of textile materials, including horsehair  | Dutiable according to kind, either as "ribbons" or "cords." |
|      | Note to Nos. 614-6.—No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for cards.   |   |
|      | Hats finished or partly finished:  |   |
| 617  | Ladies', trimmed with flowers or feathers  | .....each 4 00  |
|      | Other kinds:   |   |
|      | Of material containing silk:   |   |
| 618  | Merely shaped, &c. ("garnerade")   | .....kilo. 1 50   |
| 619  | Finished ("garnerade")   | .....kilo. 2 00   |
| 620  | Trimmed ("monterade")  | .....kilo. 2 50   |
| 621  | Of oiled tissue, so-called sou'westers   | .....kilo. 0 40   |
|      | Of other materials:  |   |
| 622  | Merely shaped, &c., also ears, sewn of plaits included in No. 613, and so-called felt shapes, all kinds  | .....each 0 50  |
| 623  | Other kinds  | .....each 0 75  |
|      | Note to Nos. 618-23.—As "hats, finished, ("garnerade")" are considered those which are provided with lining (except that of paper), inside band, edging, or other simple accessories sewn on, or which have a plain band or cord placed round the crown, even if a simple rosette is fastened or sewn to the band or cord, but which have no other decoration. Hats merely shaped, &c., are hats on which no other work has been bestowed than that required to give the hat its shape, to fasten the band upon the shape or to place a band round the brim. |   |
|      | Ornamental feathers (plumes):  |   |
| 624  | Ostrich feathers: Not manufactured   | .....kilo. 20 00  |
| 625  | Manufactured, including so-called artificial   | .....kilo. 60 00  |
| 626  | Other kinds: Not manufactured  | .....kilo. 15 00  |
| 627  | Manufactured   | .....kilo. 45 00  |
|      | Note.—Whole birds' skins and whole wings and other feathered parts of birds are to be assessed for duty as ornamental feathers, if they can be regarded as intended for trimming hats or for other decorative purposes.  |   |
|      | Artificial furriers' goods of feathers:  |   |
| 628  | Of ostrich feathers  | .....kilo. 60 00  |
| 629  | Other kinds  | .....kilo. 45 00  |
| 630  | Fans of all kinds, whatever be the material  | .....kilo. 5 00   |
|      | Note to Nos. 624-30.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings, nor for cards or inserted material.  |   |



| No.  | Goods.   | Duty.<br>Kr. öre. | No.  | Goods.   | Duty.<br>Kr. öre. |
|--|--|-------------------|--|--|-------------------|
| IX.—INDIA RUBBER AND MANUFACTURES THEREOF, ALSO<br>ENGINE PACKING OF TEXTILE MATERIALS.  |  |                   |  |  |                   |
| 631  | India rubber, gutta percha and balata, not manu-<br>factured; also so-called regenerated india rubber..  | Free              | 653  | Architectural ornaments, even if of terra-cotta:<br>Not glazed .....   | 100 kilos. 3 00   |
| 632  | India rubber, dissolved or in the form of paste (but<br>not rolled into sheets or further manufactured), with or without admixture of other substances,<br>such as sulphur, graphite and resin; also artificial<br>soft india rubber.....  | 0 15              | 654  | Glazed .....   | 10 00             |
| Manufactures of soft india rubber:   |  |                   | Slabs for floors and walls:<br>3 centim., or more in thickness:<br>Of a single colour and unglazed .....   |  |                   |
| 633  | India rubber thread for the manufacture of elastic<br>tissues, ribbon and cord .....   | Free              | 655  | Of more than one colour or glazed ....   | 0 25              |
| *Note.—Only thread the greatest dimension of the<br>section of which is not more than 5 millimetres is<br>to be included in this number.   |  |                   | *656   | Divisible stones ("klyfsten"), of which<br>the thickness of the undivided stone is 3 cms. or<br>more, even if of several colours, shall be dutiable<br>under this number.<br>Of less thickness:<br>Of a single colour, unglazed .....  | 1 00              |
| 634  | Sheets not more than 10 millimetres thick (india<br>rubber cloth) having layers of textile material<br>within or around them; other engine packing and<br>insulating material and packings of soft india<br>rubber in combination with textile materials,<br>asbestos or metal, or of textile or other material<br>in combination with india rubber; also sheets<br>and other packings of asbestos in combination<br>with textile material or of textile material or as-<br>bestos in combination with stearine, tallow, talc<br>or silicon substance..... | 0 25              | 657  | Of a single colour, glazed .....   | 2 00              |
| *635   | Hoof and other pads (buffers), sheets and engine<br>packing, n.s.m. ....   | 0 50              | 658  | Of a single colour, glazed .....   | 10 00             |
| *636   | Mats, stoppers, solid tyres, even if in lengths, rings<br>for sewing machines, valves, balls for valves, and<br>india rubber articles, n.s.m., for industrial pur-<br>poses, all combined or not with other materials;<br>cords.....   | 0 80              | 659  | Of more than one colour, glazed or not..   | 16 00             |
| Hose and pipes, even if cut into lengths and<br>finished off, n.s.m.:  |  |                   | *Note.—If several kinds of flooring and wall slabs,<br>subject to different rates of duty, are contained in<br>one and the same package, the highest rate shall be<br>applied to the whole of the contents.  |  |                   |
| 637  | Spiral piping and protected piping, even if<br>provided with couplings or other fittings, kilo.  | 0 30              | *660   | Crucibles, even if of graphite composition, retorts<br>and muffles, and parts thereof .....  | 1 00              |
| 638  | Hose consisting externally of round woven<br>cotton, hemp, or linen, impregnated or not<br>and coated internally with a thin layer of<br>india rubber, not more than 2 millimetres<br>thick .....  | Free              | 661  | All other unspecified manufactures of fire-proof<br>composition, glazed or not .....   | 1 50              |
| *639   | Other, even if in combination with other sub-<br>stances, including so-called inner tubes,<br>unfitted or not joined without valve patches<br>and valves .....   | 0 50              | 662  | Pipes, n.s.m., and parts of pipes; also foun-<br>tains and fountains, glazed or not .....  | 0 75              |
| *640   | Transmission and conveying belts of india rub-<br>ber, gutta percha or balata, even if in combina-<br>tion with textile materials, or of textile materials<br>in combination with india rubber, gutta percha or<br>balata .....  | 0 35              | 663  | Cocks, condensing pipes, and other unspecified<br>articles, even if with fittings, for industrial use,<br>provided they cannot be classed with porcelain or<br>faience goods; also porcelain capsules for ball-<br>mills and balls of porcelain for ball-mills and other<br>machines ..... | 2 00              |
| 641  | India rubber boots and shoes .....   | 1 20              | 664  | Baths, sinks, wash-basins and closets, which cannot<br>be classed as articles of faience or porcelain.....   | 0 05              |
| *642   | India rubber parts of cycles and motor cycles,<br>n.s.m., even if in combination with other sub-<br>stances, such as outer covers or parts thereof,<br>and india rubber parts of pedals and brakes.....  | 1 60              | Stove tiles and ornaments of faience:<br>White or of one colour only .....   |  |                   |
| *643   | Other articles, n.s.m., of soft india rubber, alone or<br>in combination with other materials, such as<br>gloves, pails, tents, ice-bladders, surgical ap-<br>pliances and erasers .....   | 1 20              | 665  | Of two or more colours, or if gilt, silvered or<br>decorated in some other similar way .....   | 0 10              |
| Manufactures of hard india rubber (ebonite, &c.),<br>even if in combination with other materials:  |  |                   | *Note.—In assessing duty the appearance of the<br>outside only is to be taken into account.  |  |                   |
| *644   | Blocks, and sheets, even if in pieces cut out and<br>finished off.....   | 0 20              | Insulators, buttons, conduit pipes, covers and other<br>articles for insulating electric wires and conductors,<br>even if in combination with iron or other non-<br>precious metal:  |  |                   |
| *645   | Rods, cord (threads) and pipes, even if in pieces,<br>cut out and finished off, also engine packing .....  | 0 50              | *667   | White .....  | 0 20              |
| 646  | Knife handles and materials thereof.....   | Free              | 668  | Other kinds .....  | 0 25              |
| *647   | Other articles, n.s.m., of hard india rubber, even<br>if in combination with other substances, such<br>as surgical appliances, combs and the like, kilo.<br>*Note to Nos. 634-47.—No deduction from the<br>weight is allowed for boxes, paper and similar<br>coverings, nor for cords.   | 1 20              | *Note to Nos. 667-8.—If an arrow or other mark-<br>ing, serving only for guidance in using the article<br>and of no importance as regards its appearance, is<br>placed on goods falling under these numbers which<br>are otherwise white, such marking may be ne-<br>glected in assessing duty.  |  |                   |
| 648  | India rubber waste and worn-out articles of india<br>rubber.....   | Free              | Articles of luxury and other articles, which must be<br>regarded as intended mainly for ornament and being<br>of real use only to a subsidiary extent, if at all,<br>such as statuettes, vases, etagère decorations,<br>ornamental plates, and other mural decorations,<br>&c. but not including flower bowls, ash trays,<br>money boxes, &c.—even if in combination with<br>wood, non-precious metal or the like (including the<br>weight of boxes, paper and similar wrappings):   |  |                   |
| X.—EARTHENWARE.  |  |                   |  |  |                   |
| Bricks:  |  |                   |  |  |                   |
| 649  | For building, ordinary, not glazed (even if<br>porous), including bricks of lime and sand.....   | 100 kilos. 0 10   | *669   | Of real porcelain.....   | 0 60              |
| Other kinds, n.s.m., such as fireproof, all kinds,<br>clinkers, shaped bricks acid-proof and plates for<br>use in the chemical industry, facing and shaped<br>bricks for building purposes, including so-called<br>reventant slabs and roofing tiles, all kinds:<br>Not glazed:  |  |                   | *670   | Of other kinds.....  | 0 30              |
| *650   | Fireproof bricks, all kinds, also acid proof<br>shaped bricks .....  | 100 kilos. 0 25   | 671  | Articles of faience and porcelain in combination<br>with gold or silver (including the weight of boxes,<br>paper and similar wrappings).....   | 5 00              |
| *651   | Other kinds .....  | 0 30              | 672  | Articles, n.s.m., of faience and porcelain, in combi-<br>nation with non-precious metal other than iron.....   | 0 60              |
| 652  | Glazed .....   | 1 00              | Articles, n.s.m., of real porcelain:   |  |                   |
| *Note 1.—If an article which would otherwise be<br>classed with glazed facing bricks, and which has the<br>two largest opposite surfaces glazed, is so shaped<br>by means of perforation or otherwise that it can<br>readily be divided into slabs (so-called divisible<br>stones, "klyfsten"), it shall be classed as slabs for<br>floors or walls. |  |                   | *673   | White or of one colour .....   | 0 30              |
| *Note 2.—If several kinds of bricks or tiles<br>subject to different rates of duty are included in<br>one and the same package, the highest rate shall be<br>applied to the whole of the contents.   |  |                   | *674   | Of two or more colours or gilt, silvered or<br>decorated in some other similar way .....   | 0 00              |
| *Note 3.—Fireproof brick, crushed or pulverised,<br>shall pay duty as chamotte brick.  |  |                   | Articles, n.s.m., of faience (imitation porcelain), and<br>pottery and other earthenware, n.s.m. even if in<br>combination with iron or wood:  |  |                   |
| XI. GLASS AND GLASS WARES.   |  |                   |  |  |                   |
| 677  | Glass and glazing in the lump, coloured or not,<br>including so-called points for flashing coat (offen-<br>stegappar), enamel in lump or pulverised;<br>also glass wool .....  | Free              | *675   | White or of one colour .....   | 0 10              |
| 678  | Ground glass; also tinsel .....  | 0 02              | *676   | Of two or more colours or gilt, silvered or<br>decorated in some other similar way .....   | 0 16              |
| *Note.—In assessing duty on tinsel no deduction<br>shall be allowed for boxes, paper and similar<br>wrappings.   |  |                   | *Note to Nos. 673-6.—The articles included under<br>these numbers are to be considered as of one colour,<br>if they exhibit the same colour on the whole of their<br>exterior, without regard however to the lower side<br>of the bottom or other portions of the exterior<br>which are of no importance as regards the appear-<br>ance of the goods, nor to inequalities of colour<br>caused by the process of manufacture nor to the<br>name or mark of the manufacturer nor to the indi-<br>cation of capacity, and evidently without decor-<br>ative object. |  |                   |
| 679  | Glass for pavements, deck-glass, wired glass, stained<br>glass, opalescent glass and ornamental glass as well<br>as other unmanufactured glass cast into sheets,<br>whether the edges are ground or not (including the<br>weight of the packing) .....   | 0 06              | *Note.—Alabaster and opal glass, ground or not,<br>is also to be included under this number.   |  |                   |
| 680  | Door panels, windows and other articles of unmanu-<br>factured glass cast into sheets, set in lead, brass or<br>other non-precious metal .....   | 0 30              |  |  |                   |

|   | Gools.  | Duty.<br>Kr. öre. | Nos. | Gools.  | Duty.<br>Kr. öre.   |      |
|---|---|-------------------|------|---|---|------|
| 1   | Pantries and tiles and glass for portholes of vessels, with or without frames; also mangers and troughs . . . . . kilo.   | 0 10              |      | Pipes and parts thereof of non-malleable cast iron:   |   |      |
|   | Sheet glass, even if coloured, and plate glass:   |                   |      | Not worked:   |   |      |
|   | Not silvered: not ground or etched, in flat sheets with a total length and breadth:   |                   | *711 | Of an internal diameter of 145 millimetres or more . . . . .  | Free  |      |
| 2   | Less than 135 centims. . . . . kilo.  | 0 07              | *712 | Of an internal diameter less than 145 millimetres, including—without reference to diameter—all sockets, flanges, plugs and caps not worked and not otherwise worked . . . . . 100 kilos.  | 1 50  |      |
| 3   | Of from 135 to 245 centims. . . . . „   | 0 00              |      |   |   |      |
| 4   | Of 245 centims. or more . . . . . „   | 0 12              | *713 | Worked, including also worked parts of pipes; also fire hydrants, pig-iron fountains and siphons, and valves for pipes included in No. 711 . . . . . 100 kilos.   | 2 50  |      |
|   | Notes to Nos. 682-684.—   |                   |      | Notes to Nos. 711-713:  |   |      |
|   | 1. In assessing duty on glass which is not of rectangular shape, the total of the greatest length and the greatest breadth shall be taken as equivalent to the total length and breadth.  |                   |      | *1. The above rates are to be increased by 1 kroer, 50 öre per 100 kilos. in the case of enamelled pipes or parts.  |   |      |
|   | 2. No deduction of weight shall be allowed for packing.   |                   |      | 2. The diameter of socket-pipes is not to be measured on the inside of the socket, but of the pipe.   |   |      |
|   | Dulled, ground and polished, etched, curved or bell-shaped:   |                   |      | 3. Angle-pipes, T-pipes, cross-pipes, and other parts of pipes similarly shaped, as well as sockets, flanges, plugs and caps, are to be considered as parts of pipes.   |   |      |
| 5   | Not faceted nor ground at the edges . . . . . kilo.   | 0 25              |      | 4. Valves for pipes included in No. 712 are to be regarded as "Fittings."   |   |      |
| 6   | Other kinds . . . . . „   | 0 40              |      | *5. The turning of flanges on pipes does not make the pipe dutiable as worked.  |   |      |
|   | Silvered:   |                   |      | (See also the Notes to Section XII A.)  |   |      |
| 7   | Not faceted nor ground at the edges . . . . . „   | 0 40              | 714  | Firegrates n. s. m., plumbs and weights; also cast lamp-posts and columns . . . . . 100 kilos.  | 2 50  |      |
| 8   | Other kinds . . . . . „   | 0 50              |      |   |   |      |
| 9   | Photographic dry plates or so-called emulsion plates, with or without negatives . . . . .   | Free              |      | Ranges, ovens, water heaters with or without fire-places, and stores n. s. m., heating or low pressure boilers, pipes with collars, calorifiers, radiators or heating apparatus, gratings for grates and ventilators and of other kinds, registers and dampers for fireplaces, oven frames, mortars, pans, saucepans, kettles and mangers, butlers' trays and garden tables, even if in combination with other materials, sofas and chairs, even if in combination with wood, foot-scrappers, spittoons, washing boards and sinks, drains, water cocks, baths and other similar coarse articles n. s. m. and intended for use in housekeeping or cleaning, stairs, staircases, fence rails, tombs, street-lamp brackets, and skylights, window and cellar openings—all so far as they consist mainly of non-malleable material; also cast parts of such articles: |   |      |
| 10  | Paintings on glass and mirrors of sheet or plate glass, even if in combination with other substances, excluding gold or silver . . . . . kilo.  | 0 60              |      | *715  | Enamelled or coated with nickel or tin . . . . . 0 10   |      |
|   | *Note.—Glass placards in the form of pictures shall be dutiable under this number.  |                   |      | *716  | Other kinds . . . . . „ 0 05  |      |
| 11  | Manufactures, n. s. m. of sheet or plate glass, such as photograph stands &c. even if in combination with other substances, excluding gold and silver . . . . . kilo.   | 0 70              |      |   | Copying presses and parts thereof; also fire-iron stands and umbrellas stands, tables, n. s. m. etageres and flower-stands, garden-urns, flat irons and sad irons, n. s. m., castors for furniture and pianos, ventilating valves, flushing cisterns and parts thereof, provided they consist in the main of non-malleable material:                          |      |
|   | Note to Nos. 689 & 691.—No deduction of weight shall be allowed for boxes, paper and similar wrappings.   |                   |      | *717  | Enamelled or coated with nickel or tin . . . . . 0 15   |      |
|   | Bottles and jars:   |                   |      | *718  | Other kinds . . . . . „ 0 12  |      |
|   | Entirely unground and without painting or gilding or any decoration other than that produced by engraving in the mould:   |                   |      |   | Balls (for bearings, &c.), imported separately:   |      |
| 2   | Of a capacity not exceeding 100 grammes, kilo.  | 0 10              |      | 719   | Polished, hardened . . . . . „ 0 50   |      |
|   | Of greater capacity:  |                   |      | 720   | Other kinds . . . . . „ 0 05  |      |
| 3   | Dark green or brown bottles for malt liquors, mineral waters, summer beverages, wine or spirits; also demijohns of the same colours . . . . . kilo.   | 0 02              |      | 721   | Cast <i>objets d'art</i> and other finer cast-iron articles, such as busts, medallions, flower vases, writing stands and match stands, candlesticks and ornamental castings for chandeliers and lamps . . . . .   | 0 50 |
| 4   | Other kinds . . . . . „   | 0 06              |      | 722   | Castings, ingots, rough bars and mill bars of all kinds, and blooms, welded or not, over 70 millimetres square, with round corners, of cast metal or other kinds of iron; also slabs . . . . . 100 kilos.   | 2 00 |
| 5   | With ground rims or bottoms or with perforated, unground or ground stoppers, but otherwise entirely unground and without painting, gilding or any other decoration than that produced by engraving in the mould . . . . . kilo.                     | 0 15              |      |   | Note.—Only such slabs are here intended as have a length not exceeding 600 millimetres, a breadth not less than 200 millimetres and a thickness not less than 30 millimetres.   |      |
| 6   | Other kinds, including bottles, with material plated round them or with other covering which does not constitute packing . . . . . kilo.  | 0 60              |      | *723  | Railway and tramway rails . . . . .   | Free |
|   | Note.—In assessing duty on bottles of at least 3 litres capacity or on demijohns, no notice shall be taken of any coarse basket ware plated round them.   |                   |      | *724  | Bars, worked, clearly intended for concrete work, bars with varying degrees of hardness in their cross-section (compound steel), including those twisted or otherwise shaped (so-called armoured rails for safes); also hot-rolled iron in bars having patterns rolled in, or with variations in size or section produced by hot-rolling . . . . . 100 kilos. | 3 50 |
| 7   | Tubes, n. s. m., even if sealed, and rods . . . . . kilo.   | 0 10              |      |   | Note.—Brands, trade marks and similar marks do not render goods liable to duty under this section.  |      |
|   | Note.—Grated tubes shall be classed with laboratory appliances.   |                   |      |   | Beam, angle and other hot-rolled iron, n. s. m., weighing per lineal metre:   |      |
| 8   | Laboratory appliances n. s. m., such as test tubes, retorts, pipettes, and the like . . . . . kilo.   | 0 40              |      | *725  | 60 kilos, or more . . . . .   | Free |
| 9   | Insulators . . . . .  | 0 25              |      | *726  | Less than 60 down to 20 kilos, inclusive . . . . . 100 kilos.   | 1 50 |
| 10  | Optical glass, polished or not, loose and unmounted, including also so-called completely pressed dioptric lenses . . . . .  | Free              |      | *727  | Less than 20 kilos, including so-called rolled wire . . . . . 100 kilos.  | 2 50 |
| 11  | Artificial eyes of enamel, and artificial teeth, even if of porcelain paste . . . . .   | Free              |      |   | Note.—If the iron included in this item is scotched with tin, zinc, or lead or with alloys of these metals, the duty shall be increased by 15%.   |      |
| 12  | Glass or enamel wares in combination with gold or silver, including the weight of cases, boxes, paper and similar coverings . . . . . kilo.   | 5 00              |      | *728  | Tool steel in bars, wrought, high-speed steel, wrought or rolled, including shaped objects of such steel; also other wrought iron in bars . . . . . 100 kilos.  | 7 50 |
|   | Glass and enamel wares, n. s. m., even if in combination with material other than gold or silver, provided they cannot be classed as jewellery, including decanters:  |                   |      |   | Cold-rolled or cold-drawn iron in bars, rods or coils without regard to the shape of section, the greatest dimension of the cross section (breadth) being over 10 millimetres:  |      |
| 13  | Household utensils and ornaments of glass, ground, etched, painted, gilt, or otherwise decorated (excluding those decorated by engraving in the mould), including, however, lampshades even if decorated in the above-mentioned way . . . . . kilo. | 0 90              |      |   | Flat (with two opposite sides greater than the other two):  |      |
|   | *Note.—In assessing duty no account shall be taken of grinding otherwise than for decorative purposes.  |                   |      | 729   | Of a thickness of 0.9 millimetres or more . . . . . 100 kilos.  | 5 00 |
| 14  | Coarse glass materials for household utensils or ornaments, also lamp-shades, n. s. m., and lamp-chimneys . . . . . kilo.   | 0 60              |      | 730   | Of a thickness less than 0.9 but not less than 0.4 millimetres . . . . . 100 kilos.   | 6 00 |
| 15  | Other kinds . . . . . „   | 0 45              |      |   |   |      |
| 16  | Cullet . . . . .  | Free              |      |   |   |      |
| XII.—METALS.                                      |   |                   |      |   |   |      |
| A.—IRON AND IRON ALLOYS AND MANUFACTURES THEREOF. |   |                   |      |   |   |      |
| 17  | Pig-iron, spiegel-eisen, ferro-manganese, ferro-chrome, wolfram iron, ferro-niobolite and other non-malleable kinds of iron and iron alloys, n. s. m. . . . .   | Free              |      |   |   |      |
| 18  | Ferro-silicon and ferro-silico-manganese . . . . .  | Free              |      |   |   |      |
| 19  | Containing not more than 1% of silicon . . . . .  | Free              |      |   |   |      |
| 20  | Containing more than 1% of silicon . . . . . 100 kilos.   | 7 00              |      |   |   |      |
|   | Granulated iron, crushed or not, including so-called steel sand and iron sand; also so-called pulverised iron, iron-flings ("Iygnepulver") and steel wool iron, iron-flings . . . . . 100 kilos.  | 2 50              |      |   |   |      |

## XII.—METALS—continued.

| Nos. | Goods.   | Duty.<br>Kr. ore.  | Nos. | Goods.   | Duty.<br>Kr. ore. |
|------|--|--|------|--|-------------------|
| 731  | Of a thickness less than 0.4 millimetres<br>100 kilos.   |  | 775  | Not worked; also hollow columns for use in connection with conduits, lighting, &c. . . . .   | 4 00              |
| 732  | Round, rectangular (square) or hexagonal; also turned, smooth cylindrical axle blocks, not further worked . . . . .  | 8 00   | 776  | Worked, such as shafts, curved, formed into spirals furnished with dauges, pipes having the thickness of the metal augmented at their ends, and pipes with ends welded together . . . . .  | 5 00              |
| 733  | Of other shapes . . . . .  | 8 00   |      | <i>Note.</i> —When pipes having an internal diameter of more than 250 millimetres are welded together they are to be considered as "sheets, curved with their edges welded together," if not, as "Articles of sheets or plates, u.s.m."                              |                   |
|      | <i>Note 1.</i> Cold-rolled or cold-drawn iron presents a surface either bright and free of oxide, or, if it has been annealed after the cold process, covered with a thin film of oxide.   |  |      | Pipes, cold-drawn, of round or other cross section, even if worked:  |                   |
|      | <i>Note 2.</i> Cold-rolled or cold-drawn iron of a breadth of 10 millimetres or less is dutiable as wire.  |  | 757  | With a thickness of metal of 2 millimetres or more<br>100 kilos.   | 6 00              |
|      | <i>Note to Nos. 725-727 and 729-731.</i>   |  | 758  | Of a less thickness of metal . . . . .   | 3 00              |
|      | Malleable iron in the form of flat iron having a breadth of more than 250 millimetres, with a thickness not exceeding one-tenth of the breadth, is dutiable as "plates and sheets."  |  |      | <i>Notes to Nos. 755-5:</i>  |                   |
|      | Plates and sheets, cut or not:   |  |      | 1 Pipes which by some mechanical process have been furnished with a casing of nickel, copper or copper alloy are dutiable as pipes of the metal of which the casings consist.  |                   |
|      | Not ground or polished (except by cold-rolling), without coating of other metals or other surface coating, even if they are corrugated or have patterns rolled in on one side:   |  |      | 22 Sockets affixed to pipes shall not affect the tariff treatment of the pipes.  |                   |
| 734  | Of a thickness of 3 millimetres or more<br>100 kilos.  | 3 00   |      | 3 As regards insulation pipes, see Section XIII. B. See also the Notes to Section XII. A.  |                   |
| 735  | Of a thickness less than 3 millimetres, but not less than 0.6 millimetres . . . . .  | 4 50   | 759  | Sockets, flanges, plugs, caps, angle-pipes, T-pipes, cross-pipes, and other parts of pipes formed in a similar way—all provided they are produced from malleable material; also cylinders for compressed gases . . . . .   | 9 00              |
| 736  | Of a thickness less than 0.6 millimetres, but not less than 0.3 millimetres; also plates and sheets, all kinds, with varying degrees of hardness in their cross section (compound steel plates) . . . . .  | 5 00   |      | Wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shape iron, all in the form of rods or coils, the greatest dimension of cross-section being 10 millimetres or less:   |                   |
| 737  | Of a thickness less than 0.3 millimetres . . . . .   | Free   | 760  | Polished (so-called silver steel and piano wire) and wire whose cross-section varies in different parts of the same piece . . . . .  | 35 00             |
|      | Ground, furnished with bright surface, free of oxide (cold-rolled), or with dull surface free of oxide (pickled), or with reflecting film of oxide (so-called lustrate plates), polished, painted, varnished, nickelled, lacquered, enamelled, burnished, or with impressed patterns:  |  |      | <i>Notes.</i> —  |                   |
| 738  | Of a thickness of 3 millimetres or more<br>100 kilos.  | 6 00   |      | 1 Wire which has received a bright surface by means of drawing only is not to be treated as polished.  |                   |
| 739  | Of a thickness of from 0.25 millimetres to 3 millimetres; also cold-rolled sheets less than 0.25 millimetres thick . . . . .   | 7 00   |      | 2 So-called silver steel with the greatest dimension of the cross-section exceeding 10 millimetres is dutiable as tool steel in bars, wrought.   |                   |
| 740  | Of a thickness less than 0.25 millimetres, other than cold-rolled . . . . .  | Free   |      | Other kinds:   |                   |
|      | <i>Notes to Nos. 738-740:</i>  |  |      | Flat (with two opposite sides greater than the other two):   |                   |
|      | 1. As cold-rolled plates and sheets shall also be treated those which, after cold-rolling, have been annealed and present a surface coated with a thin film of oxide.  |  | 761  | Of a thickness of 0.6 millimetres or more<br>100 kilos.  | 7 00              |
|      | 2. A coating with oil, clearly intended only to protect sheets against rust, shall not be considered as painting or varnishing.  |  | 762  | Of a thickness of less than 0.6 millimetres but not less than 0.3 millimetres . . . . .  | 6 00              |
|      | 3. Sheets with impressed patterns present, in distinction to plates with patterns rolled in, projections or depressions on the back corresponding to the pattern.  |  | 763  | Of a thickness less than 0.3 millimetres<br>100 kilos.   | 4 00              |
| 741  | Coated with pure tin or with tin containing lead   | Free   |      | Of shapes other than flat, such as round, U-shaped, &c. also so-called handle wire:  |                   |
| 742  | Coated with non-precious metals other than those mentioned in Nos. 738-741 or alloys of them, even if corrugated:  |  | 764  | The greatest dimension of the cross-section being 1.5 millimetres or more . . . . .  | 4 50              |
|      | (a) Coated with pure lead or containing tin, of a thickness not exceeding 0.3 millimetres . .  | Free   | 765  | The greatest dimension of the cross-section being less than 1.5 millimetres but not less than 0.5 millimetres . . . . .  | 7 00              |
|      | (b) Other . . . . .  | 7 00   | 766  | The greatest dimension of the cross-section being less than 0.5 millimetres . . . . .  | 9 00              |
|      | <i>Notes to Nos. 734-742:</i>  |  |      | <i>Notes to Nos. 760-6:</i>  |                   |
|      | (1) The plates and sheets mentioned above when not cut rectangularly are subject to a surtax of 15%, if less than 7 millimetres thick.   |  |      | 1 Wire, coated with other non-precious metals with the exception of copper and copper alloys, pays the duty on similar wire without coating, increased by 15%.   |                   |
|      | (2) Strips (ribbons) cut from sheets shall pay duty as "plates and sheets," whatever be their breadth.   |  |      | 2 As regards so-called handle wire, it must be noted that the thickness of the single wires is to be taken as the basis for assessing duty.  |                   |
|      | Curved and with edges welded together; also if perforated:   |  |      | 3 Cold-rolled or drawn wire having a maximum dimension of cross-section exceeding 10 millimetres shall be dutiable as cold-rolled bars, unless otherwise specially provided.   |                   |
| 743  | Of 3 millimetres or more in thickness 100 kilos.   | 6 00   |      | 4 Ropes and forming ropes of iron wire, fencing wire whether barbed or not, wire netting and gauze, furniture springs with loose or fixed ends, and wire frames for drying apparatus shall pay twice the amount of duty leviable on the wire of which they are made. |                   |
| 744  | Less than 3 millimetres but not less than 1.6 millimetres in thickness . . . . .   | 7 50   |      | As to rolled wire, see No. 727.  |                   |
| 745  | Of a thickness less than 1.6 millimetres<br>100 kilos.   | 12 00  |      | Of, also Note 2 to Section XII. A.   |                   |
|      | <i>Note to Nos. 743-745.</i> —Sheets curved into pipes and having their edges welded together are dutiable as pipes, if their internal diameter does not exceed 250 millimetres.   |  | 767  | Wire, with textile materials or paper spun round or coating it; also shaped springs of flat wire not more than 10 millimetres broad for articles of clothing or similar purposes, with or without covering . . . . .   | 1 00              |
| 746  | So-called expanded metal ( <i>strickmetall</i> ) made from sheets . . . . .  | Twice the rate of duty on the sheet from which it is made. | 768  | Corset burs; also shaped springs of flat wire more than 10 millimetres broad for articles of clothing or similar purposes with or without covering . . . . .   | 0 40              |
|      | Articles of sheets or plates, u.s.m.:  |  |      | <i>Notes to Nos. 767-8.</i> —In determining the breadth of covered springs, no account is taken of the covering.   |                   |
| 747  | Gilt or silvered . . . . .   | 1 00   | 769  | Springs for mechanism, watch, &c., of bands or flat wire more than 3 millimetres broad; umbrella and parasol ribs with shaped ends, with or without forks, also forks for ribs . . . . .   | 0 50              |
| 748  | Enamelled . . . . .  | 0 40   |      | <i>Note.</i> —Watch-springs and mechanism springs of flat wire not more than 3 millimetres broad are dutiable as parts of clockwork.   |                   |
| 749  | Covered with nickel, copper or brass, or bronzed or lacquered . . . . .  | 0 50   | 770  | Umbrella and parasol frames, put together, even if with sticks of material—other than iron . . . . .   | 0 80              |
|      | Other kinds:   |  |      | Holders of iron wire the greatest dimension of the cross-section being:  |                   |
| 750  | Weighting 20 kilos, net or more per article:   |  | 771  | 0.6 millimetre or more . . . . .   | 0 75              |
| 751  | Pressed, welded or galvanised . . . . .  | 0 08   | 772  | Less than 0.6 millimetre . . . . .   | 2 00              |
|      | Other kinds . . . . .  | 0 06   |      | <i>Note to Nos. 771-2.</i> —If the goods are covered with wire soldered together, the dimensions of the single wires are to be taken as the basis in assessing duty.   |                   |
|      | Weighting less than 20 kilos, but not less than 1 kilo, net per article:   |  |      |  |                   |
| 752  | Sticks for hoists ( <i>elevatorskoper</i> ) . . . . .  | 0 10   |      |  |                   |
| 753  | Other kinds . . . . .  | 0 15   |      |  |                   |
| 754  | Weighting less than 1 kilo, net per article . . . . .  | 0 20   |      |  |                   |
|      | Pipes, rolled or hot-drawn, of round or other cross section, produced either from solid material or from flat iron or sheets by curving together, with or without subsequent welding, soldering, riveting or folding ( <i>falning</i> ), even if with coating of zinc, paint, zinc, or other substance as a protection against rust: |  |      |  |                   |



|    | Goods.  | Duty.<br>Kr. öre.     | Nos. | Goods.   | Duty.<br>Kr. öre. |
|----|---|-----------------------|------|--|-------------------|
| 1  | Mattresses of iron wire, with frames of wood . . . kilo.  | 0 15                  | 811  | Knives for beet cutting machines ( <i>schitzel-kniver</i> ) . . . . .  | 1 00              |
| 2  | Twisted hoop iron for fencing, made of flat or shaped . . . kilo.   | 0 10                  | *812 | Spades, shovels, not being household utensils, and hoes, garden-forks, hay forks and similar large fork-shaped hand-tools, also hand rakes and reapers' rakes, all with or without handles; also other hand tools, a.s.m. for agriculture or horticulture, including lawnmowers. . . . . | 0 08<br>0 10      |
| 3  | Upholsterers' nails and non-called trunk nails even with heads of other special metals, or with covering . . . . .  | 0 50                  | 813  | Curry-combs, with or without handles. . . . .  | 0 16              |
| 4  | Spikes and nails a.s.m. even if with heads wholly or partly of metal other than iron :—   |                       | 814  | Scythes, sickles and straw-cutters, with or without handles . . . . .  | 0 12              |
| 5  | Less than 45 millimètres in length; also nails, hooks, calks, &c., of all kinds, for horseshoes, and tacks. . . . .   | 15 00<br>6 50<br>3 00 | *815 | Garden shears for two hands . . . . .  |                   |
| 6  | 45 millimètres or more in length . . . . .  |                       |      | Saws, saw-blades and saw-wheels :—   |                   |
| 7  | Rail spikes, also skewers ( <i>spett</i> ) . . . . .  |                       | 816  | Circular saw blades and piercing saws, tenon saws and hand saws, with or without teeth. . . . .  | 0 20<br>0 50      |
| 8  | Wood screws; also other screws, bolts or nuts, wormed or not, weighing not more than 5 kilos, net per article, and washers and rivets :—  |                       | 817  | Blades for belt saws for cutting wood or metal. . . . .  | 0 60              |
| 9  | 12 millimètres or more in diameter; also fishplate and sleeper bolts with nuts, intended for railway and tramway rails—without regard to their dimensions. . . . .  | 6 00                  | *818 | Blades for rail-saws and for bow-files, for hand or machine use. . . . .   | 0 75              |
| 10 | From 8 to 12 millimètres in diameter, and ring-screws; also all rivets which do not fall under the preceding number . . . . .   | 20 00<br>30 00        | 819  | Blades for metal saws (jewellers' saws), and for fretsaws; also chain-saws . . . . .   | 0 30              |
| 11 | From 4 to 8 millimètres in diameter . . . . .   |                       | 820  | Saws and saw-blades, other kinds, including saws unfinished saw-blades, a.s.m. . . . .   |                   |
| 12 | Under 4 millimètres in diameter :—  |                       |      | Note.—Stone saw-blades are not to be regarded as saw-blades or unfinished saw-blades.  |                   |
| 13 | Wood screws . . . . .   | 45 00                 |      | Files and rasps :—   |                   |
| 14 | Other kinds . . . . .   | 60 00                 | 821  | More than 35 centimètres long . . . . .  | 0 15              |
| 15 | Note 1.—Nuts of 12 millimètres or more in diameter which have a bright surface (free of oxide) shall pay the same duty as nuts of from 8 to 12 millimètres in diameter.   |                       | 822  | More than 16 but not more than 35 centimètres long . . . . .   | 0 25              |
| 16 | Note 2.—The diameter of a screw is to be measured immediately above the thread. The diameter of the hole is to be taken as the diameter of a nut or washer, but when screws are imported with nuts fixed on, they shall in all cases be dutiable at the rates leviable on the nuts. |                       | *823 | Not more than 16 centimètres long . . . . .  | 0 40              |
| 17 | Chains and cables, a.s.m. :—  |                       |      | Note.—The length of files and rasps is to be measured from the point to the shaft.   |                   |
| 18 | So-called Ewatts chains with loose links belonging thereto . . . . .  | 12 00                 | 824  | Planes for wood-working, even if with wooden stock, also iron plane-stocks . . . . .   | 0 25              |
| 19 | Other kinds, the iron in the links having a diameter :—   |                       |      | Hammers, sledge-hammers, pick hammers, chisels ( <i>onglar</i> ); also punches and other tools (not pneumatic) for stone-working, with or without handles :—   |                   |
| 20 | Of 25 millimètres or more . . . . .   | 5 00                  | 825  | Weighting 5 kilos. net or more per article . . . kilo.   | 0 04              |
| 21 | Of from 6 millimètres inclusive to 25 millimètres . . . . .   | 8 00                  | *826 | Weighting less than 5 kilos, but not less than 1·5 kilos, net per article; also axes and hatchets of all kinds whatever be their weight . . . kilo.  | 0 10              |
| 22 | Of less than 6 millimètres; also link bolt-chains ( <i>falls</i> ) . . . . .  | 10 00                 | 827  | Weighting less than 1·5 kilos, net per article . . . kilo.   | 0 20              |
| 23 | Carriage and spiral springs, a.s.m. . . . .   | 20 00                 | *828 | Twist drills for metal or wood-working, drill-sockets, broaches (reamers), screw taps, chasers, screw-planes, milling cutters for metal or wood-working, wood-carving tools and cord pulleys . . . and vol.  | 15%<br>0 20       |
| 24 | Bole plate, sleepers, fish plates, rail clamps and connecting clamps, rail frames and support rails, points, crossings, tongues for springs and points; also rail frames for portable railways. . . . .   | Free                  | *829 | Drill-braces and wood shears . . . . .   |                   |
| 25 | Connecting iron, clamp-plates, chairs, turnbuckles even if cast and parts thereof, and other railway construction parts a.s.m. . . . .  | 1 00                  | *830 | Drills, a.s.m., ratchet-drills, pipe pressers, garden shears for one hand, hand-shears for cutting sheet iron, so-called bolt-cutters, shears for cutting iron and metal wire, bow-compasses and pipe cutters and parts thereof; also screw drivers with or without handles . . . . .    | 0 25              |
| 26 | Steelwork for signal-boxes, &c., and parts thereof . . . . .  | 16 00                 | 831  | Pincers, all kinds, more than 16 centimètres in length, and finished shanks thereof, loose; also screw-wrenches, clamps, hand-vices and vice-clamps and parts thereof . . . . .  | 0 20              |
| 27 | Other parts and accessories not specially named for signalling, junction and level-crossing appliances; also bogies and underframes for railway or tramway vehicles, with or without accessories 100 kilos. Articles intended for use as railway or tramway material :—             | 8 00                  |      | Pincers, all kinds, not more than 16 centimètres in length and finished shanks thereof, loose :—   | 0 75<br>0 50      |
| 28 | Axles, straight :—  |                       | *832 | Nickelled or polished . . . . .  |                   |
| 29 | Not worked . . . . .  | 5 00                  | *833 | Other kinds . . . . .  |                   |
| 30 | Worked . . . . .  | 6 00                  | *834 | Iron compasses; plane-irons, a.s.m., turning tools, chisels ( <i>huggjärn</i> and <i>bettlor</i> ), punches, mortice-chisels, &c.; corkscrews, with or without handles, also other kinds of cork-drawers and parts thereof . . . kilo.   | 0 40              |
| 31 | Wheels, loose, not worked; also tyres . . . . .   | 5 00                  |      | Skates, roller skates and parts thereof :—   |                   |
| 32 | Sets of wheels, single worked wheels; also springs, buffers and parts thereof as well as traction and coupling appliances . . . 100 kilos.  | 6 00                  | *835 | Nickelled . . . . .  | 0 40              |
| 33 | Framework and other constructional work of iron, such as bridges (even if of iron-plates), ties and columns for roofing; also riveted masts 100 kilos. Note.—Rolled rods provided with holes are to be included under this number.  | 4 50                  | *836 | Other kinds . . . . .  | 0 30              |
| 34 | Anchors, grappels, cable-stoppers, chain hooks, rudder-iron and ships' knees :—   |                       |      | Note.—Separate skate or roller skate straps, imported together with the skates, and obviously intended only for use therewith (but not more than one pair of separate straps to each pair of skates) are dutiable as skates or roller skates.  |                   |
| 35 | Weighting 30 kilos, net or more per article 100 kilos.  | 6 00                  |      | Fois, sabres, cutlasses, bayonets, swords and similar weapons, with or without the scabbards belonging to them; also parts thereof :—  |                   |
| 36 | Of less weight . . . . .  | 12 00                 | 837  | Gilt, silvered, nickelled or etched . . . . .  | 2 60              |
| 37 | Propellers (finished), also loose propeller blades, ready made :—   |                       |      | Note.—Articles are to be regarded as gilt, silvered, nickelled, or etched, even if such treatment occurs only on parts consisting of metal other than iron.  |                   |
| 38 | Weighting 100 kilos, net or more per article 100 kilos.   | 7 00                  | 838  | Other kinds . . . . .  | 1 00              |
| 39 | Of less weight . . . . .  | 10 00                 |      | Knives, &c. :—   |                   |
| 40 | Barthboards for ploughs and plough-shares and parts thereof . . . . .   | 10 00                 | *839 | Razors, including safety razors; also razor-blades, loose . . . . .  | 3 00              |
| 41 | Ploughshares and hand-tools, teeth for horse-rakes, spring-harrows, and cultivators, also cultivator springs . . . . .  | 6 00                  |      | Clasp (collapsible) knives, such as pocket knives and pen-knives :—  |                   |
| 42 | Anvils for locksmiths, beak irons and ordinary anvils of all kinds; screw-spanners (other than screw-wrenches); horse-shoes; plate-shears and parts thereof . . . . .   | 10 00                 |      | With handles of iron having an unworked roughly ground or pressed surface without coating other than varnish; also if with handles of wood or coarse kinds of bone, such as cattle bones and the like :—   |                   |
| 43 | Vices weighing each 10 kilos, net or more; jemmies and bow bows for saws . . . . .  | 7 00<br>25 00         | *840 | With not more than two blades or instruments . . . . .   | 1 60              |
| 44 | Vices weighing less than 10 kilos, net each. . . . .  |                       | 841  | With more than two blades or instruments . . . kilo.   | 2 00              |
| 45 | Irons for planing machines :—   |                       |      | Note.—In the case of the knives dutiable hereunder, with handles of wood or coarse kinds of bone, the polishing, colouring or painting of the handles shall not affect the tariff classification.  |                   |
| 46 | 7 millimètres or more in thickness . . . . .  | 0 25                  |      | With handles of horn or celluloid . . . . .  | 3 00              |
| 47 | Of less thickness . . . . .   | 0 50                  | *842 | Other kinds . . . . .  | 3 50              |
| 48 | Knives for use in paper manufacture; lock-knife blades for barretters and mowers, and knives for chaff-cutting machines; also other machine knives not specially named :—   |                       | *843 | Note.—When clasp knives, subject to different rates of duty are imported fastened together on . . . . .  |                   |
| 49 | Knives for rag engines (so-called Dutch), without sharpened edge . . . . .  | 0 05<br>0 20          |      |  |                   |
| 50 | Other kinds . . . . .   |                       |      |  |                   |
|    | Note.—Circular knives are also to be included under this number.  |                       |      |  |                   |

## XII.—METALS—continued.

| No. | Goods.  | Duty.<br>Kr. Gr. | No. | Goods.   | Duty.<br>Kr. Gr. |
|-----|---|------------------|-----|--|------------------|
|     | cards, the whole shall be liable to the duty on the most highly taxed article.  |                  |     | cases, empty or fitted with ammunition ready for use; gun carriages, timber carriages and ammunition carts and torpedoes . . . . .   | 15 %             |
| 84  | Knives, other than clasp knives:  |                  |     | <i>Note.</i> —Sights and other aiming apparatus, cart-<br>rriage cases and torpedoes are dutiable under this<br>heading, even if they consist wholly or principally<br>of metal other than iron.   |                  |
| 84  | Sheath knives, seamen's knives and coarse knives<br>for workmen; knives for special industries,<br>not specially named, such as hoof-knives,<br>tile-knives, saddlery-knives and shoe makers'<br>knives also loose blades for the same . . . kilo.  | 0 50             | 874 | Broken pieces, clippings &c., of pig iron, and also of<br>malleable iron . . . . .   | Free             |
| 84  | Table knives and other kinds of knives, n.s.m.,<br>such as cut-throats, and table-forks and other forks<br>for household use and so called <i>porter-brigade</i> . . .  |                  |     | Castings of non-malleable iron and articles thereof<br>n.s.m.:   |                  |
| 84  | With handles of silver, of gilt or silvered<br>metal, mother-of-pearl, porcelain, ivory,<br>walrus teeth, of celluloid or ebonite; also<br>daggers with chape . . . . .   | 1 50             | 875 | Not worked:  |                  |
| 84  | With handles of other materials and not<br>falling under the preceding number; also<br>those without handles . . . . .  | 0 50             | 876 | Weighting per article 100 kilos. net or more . kilo.   | 0 02½            |
| 847 | Spoons of sheet iron, tinned . . . . .  | 0 30             | 876 | Weighting per article less than 100 kilos. net<br>but not less than 25 kilos. net . . . . .  | 0 01             |
|     | Scissors and shears, n.s.m., also finished blades for<br>the same, loose . . . . .  |                  | 877 | Weighting per article less than 25 kilos. net<br>but not less than 3 kilos. net . . . . .  | 0 06             |
|     | Not polished:   |                  | 878 | Weighting per article less than 3 kilos. net<br>but not less than ½ kilo. net . . . . .  | 0 10             |
| 848 | More than 15 centimetres long . . . . .   | 0 50             | 879 | Weighting per article less than ½ kilo. . . . .  | 0 12             |
| 849 | 15 centimetres or less in length; also tailors'<br>shears, hair clippers and cattle shears with<br>teeth, whether polished or not . . . . .   | 1 00             | 880 | Worked:  |                  |
|     | <i>Note.</i> —As tailors' shears are considered shears at<br>least 25 centimetres long with a loop so shaped as<br>to afford room for all the fingers of the hand<br>except the thumb.  |                  | 881 | Weighting per article 100 kilos. net or more . kilo.   | 0 01             |
|     | Polished, not included under the preceding<br>number:   |                  | 881 | Weighting per article less than 100 kilos. net<br>but not less than 25 kilos. net . . . . .  | 0 03             |
| 850 | More than 15 centimetres long . . . . .   | 2 00             | 882 | Weighting per article less than 25 kilos. net<br>but not less than 3 kilos. net . . . . .  | 0 12             |
| 851 | 15 centimetres or less in length . . . . .  | 4 00             | 883 | Weighting per article less than 25 kilos. net<br>but not less than ½ kilo. net . . . . .   | 0 16             |
| 852 | Hand cards; Curling cards ( " <i>Friekardor</i> " ) . . .   | 1 50             | 884 | Weighting per article less than ½ kilo. net . . .  | 0 20             |
| 853 | Other kinds, such as wool cards ( " <i>ullkardor</i> " ) and<br>dressing cards ( " <i>ryktkardor</i> " ) &c. also leather<br>for hand-cards ( " <i>håndkardor</i> " ) . . . . .   | 0 30             |     | Castings of malleable iron and other articles of malleable<br>iron (rolled, wrought, pressed, cut or ham-<br>mered) n.s.m.:  |                  |
| 854 | Card clothing . . . . .   | Free             |     | Not worked:  |                  |
| 855 | Spindles for spinning machines, imported separately .   | 0 10             | 886 | Weighting per article 1,000 kilos. net or more . kilo.   | 0 04             |
| 856 | Crochet hooks, awls, drawing points and so-called<br>patron tracers, with or without handles . . . . .  | 2 00             | 886 | Weighting per article less than 1,000 kilos. net<br>but not less than 100 kilos. net . . . . .   | 0 05             |
| 857 | Sewing and darning needles, hair pins, also knitting<br>and sewing machine needles . . . . .  | 0 40             | 887 | Weighting per article less than 100 kilos. net<br>but not less than 25 kilos. net . . . . .  | 0 06             |
| 858 | Tool boxes, chests and cases with assortments of tools;<br>containing tools, one or more of which are small,<br>cast and evidently intended as toys; also such<br>tools when imported separately . . . . .  | 1 20             | 888 | Weighting per article less than 25 kilos. net<br>but not less than 3 kilos. net . . . . .  | 0 08             |
| 859 | Other kinds . . . . .   | 0 50             | 889 | Weighting per article less than 3 kilos. net<br>but not less than ½ kilo. net . . . . .  | 0 10             |
|     | <i>Note 1.</i> —When a tool box or chest contains tools<br>of a particular kind in a greater number than can<br>be considered as properly belonging to the set, and<br>such tools are subject to duty <i>ad valorem</i> they shall<br>be dutiable separately.   |                  | 890 | Weighting per article less than ½ kilo. net . . .  | 0 12             |
|     | <i>Note 2.</i> —Tools fastened on cards are also to be<br>treated as tool boxes.  |                  | 891 | Worked:  |                  |
| 860 | Safes, cash-boxes and deed boxes, also doors for safe<br>vaults and record stores . . . . .   | 0 25             | 891 | Weighting per article 1,000 kilos. net or more . kilo.   | 0 03             |
| 861 | Locks for doors and furniture, padlocks, locks for<br>hats and other similar locks of iron even if in com-<br>bination with other non-precious metal, without<br>lacquering or other superficial coating, all with or<br>without the keys belonging to them; also door-<br>closers, not nickelled or lacquered and not provided<br>with external arrangements of metal other than<br>iron . . . . . | 0 30             | 892 | Weighting per article less than 1,000 kilos. net<br>but not less than 100 kilos. net . . . . .   | 0 06             |
| 862 | Locks not falling under the preceding number, of<br>iron, even if in combination with other non-<br>precious metal, all with or without the keys<br>belonging to them; cash drawers or safety drawers<br>and cases for keys of safe vaults, safes or cash-<br>drawers; also door-closers, n.s.m. . . . .  | 0 50             | 893 | Weighting per article less than 100 kilos. net<br>but not less than 25 kilos. net . . . . .  | 0 10             |
| 863 | Saddle and driving and riding bits, spurs and<br>stirrups; also chaps, mountings and other similar<br>parts or accessories of harness and straps:   |                  | 894 | Weighting per article less than 25 kilos. net<br>but not less than 3 kilos. net . . . . .  | 0 12             |
| 864 | Polished, lacquered, nickelled, silvered or gilt . . .  | 0 50             | 895 | Weighting per article less than 3 kilos. net<br>but not less than ½ kilo. net . . . . .  | 0 16             |
| 865 | Other kinds . . . . .   | 0 20             | 896 | Weighting per article less than ½ kilo. net . . .  | 0 20             |
|     | Hinges: corner iron, haws, staples and other similar<br>fittings n.s.m. for buildings and furniture:  |                  |     | <i>Note.</i> —In the case of goods coming under either<br>of the Nos. 824-2 or 891-6 and weighing not more<br>than 10 kilos net per article, a special surtax of 50 Gr<br>per kilo, shall be levied if they are gilt or silvered,<br>and one of 35 Gr per kilo, if they are polished,<br>nickelled, enamelled, lacquered, covered with brass,<br>or coated with bronze by galvanic process.  |                  |
| 865 | Nickelled, covered with brass, or coated with bronze<br>by galvanic process . . . . .   | 0 30             |     | NOTES TO SECTION XII A.  |                  |
| 866 | Other kinds . . . . .   | 0 15             |     | 1. The expression "iron" as used in this section<br>includes also steel.   |                  |
| 867 | Bolts; rollers for sliding doors, even if with<br>material other than iron . . . . .  | 0 25             |     | 2. Articles of iron coated by mechanical process<br>(plated) with nickel, copper and copper alloys are<br>dutiable as the metal of which the coating consists.<br>This provision shall not apply, however, in the<br>case of sheet iron. Articles of iron plated with<br>silver or gold are treated as silvered or gilt.   |                  |
| 868 | Electric furnaces; cooking apparatus, flat-irons and<br>sai-irons arranged for heating by means of liquid<br>fuel or electricity, electric stoves, and transportable<br>range stoves and fireplaces for use with gas or<br>liquid fuel, with iron lamps belonging thereto . . .   | 0 18             |     | 3. When a distinction is made above in the<br>case of iron goods between those "worked"<br>and "not worked" and the nature of the "work-<br>ing" is not further described, the goods are to<br>be regarded as worked when their exterior or any<br>part thereof has undergone any special treatment,<br>or their form has been altered provided that<br>such special treatment or alteration can be con-<br>sidered as being intended to fit them for some<br>special purpose, to improve their appearance,<br>or—with the exception set out below—to protect<br>them from rust.   |                  |
| 869 | Bed: also ends, mattresses n.s.m. and side supports<br>for beds:  |                  |     | All articles which have been wholly or partly<br>filed, milled, turned, perforated, stamped, planed,<br>ground or polished, or which have received an<br>even grey, brown or other colour as a result of<br>being covered with oil and heated, or cleaned in<br>the scouring barrel, are therefore to be considered<br>as worked, as well as all articles which have been<br>wholly or partly painted, lacquered, nickelled,<br>enamelled, coated with other non-precious metal,<br>or alloys thereof (but with the exception laid down<br>in the heading to Nos. 755 and 756), and all articles<br>put together with rivets or screws or in some<br>similar way. If the roughness of surface after the<br>goods have been cast, wrought or rolled is removed<br>more or less completely the goods are to be treated<br>as worked. |                  |
| 870 | Entirely of iron, even if with brass knobs . . . kilo.  | 0 30             |     | On the other hand, the working, cutting, exten-<br>sion or contraction of the ends of pipes, the<br>treatment of different parts of an article to test<br>its freedom from flaws, the removal of cinders<br>by picking in acid, the removal of casting seams,<br>the smoothing of broken surfaces, the cutting of<br>the   |                  |
| 870 | Other kinds . . . . .   | 0 50             |     |  |                  |
|     | <i>Note to Nos. 865 and 870.</i> —In assessing duty on<br>beds, the separate parts named in the heading of<br>these numbers may pay duty separately if the<br>importer so require.  |                  |     |  |                  |
| 871 | Fire arms, all kinds, including also revolvers, pistols<br>and air and spring guns, the weight of the case<br>and accessories being included; machine guns<br>and battery guns without carriages; also finished<br>parts of such arms . . . . .   | 1 50             |     |  |                  |
|     | War material, n.s.m. and parts thereof:   |                  |     |  |                  |
| 872 | Armour plate . . . . .  | 10 %             |     |  |                  |
| 873 | Other kinds, such as cannon, howitzers and<br>mortars; also aiming appliances belonging to<br>such weapons and projectiles and cartridge  |                  |     |  |                  |

| Nos. | Goods.  | Duty.<br>Kr. öre. | Nos. | Goods.  | Duty.<br>Kr. öre. |
|------|---|-------------------|------|---|-------------------|
|      | shrinkage beads, groutings, &c., are not to be regarded as working; nor is a coating with oil, oil paint, tar asphalt, or black lead, evidently intended only to protect the goods from rust. |                   |      | Nos. are imported, is not to be included in the dutiable weight.  |                   |
|      | 4. If an article not specially mentioned in the Tariff is composed partly of malleable and partly of non-malleable iron it shall pay duty according to its chief component.                   |                   |      | Coated with india rubber, gutta percha or other insulating substances n.s.m., whether alone or in combination with textile materials, paper or asbestos; also electric cables, lines and cord insulated in this way:  |                   |
|      | 5. In assessing duty on the metal manufactures mentioned in this section no deduction from the weight shall be allowed for cases, boxes, paper and similar receptacles, nor for carbs.        |                   | *915 | Armoured with not less than 7 iron wires, each more than 1.5 millimetres in thickness.....kilo.   | 0 15              |
|      |   |                   | 916  | With other iron armour or armoured with other metal.....kilo.   | 0 25              |
|      |   |                   |      | Other kinds:  |                   |
|      |   |                   | *917 | The thickness of the wire not exceeding 2 millimètres.....kilo.   | 0 35              |
|      |   |                   | *918 | With wire of thickness greater than 2 millimètres.....kilo.   | 0 25              |
|      |   |                   |      | *Note.—If cables, lines or cord contain wire of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.   |                   |
|      |   |                   |      | Note to Nos. 913-918.—Coating with tinfoil is not to be regarded as sheathing or armouring.   |                   |
|      |   |                   |      | Insulated either by means of textile materials, paper, asbestos or varnish alone or by more than one of these substances; also electric cables, lines and cord insulated in this way:   |                   |
|      |   |                   | *919 | The thickness of the wire being not more than 0.5 millimètre.....kilo.  | 1 00              |
|      |   |                   | *920 | The thickness of the wire being greater than 0.5 millimètre.....kilo.   | 0 50              |
|      |   |                   |      | Notes to Nos. 919-920.  |                   |
|      |   |                   |      | 1. If cables, lines or cords contain wires of different dimensions the duty shall be assessed on the basis of the wire having the smallest thickness.   |                   |
|      |   |                   |      | 2. Cables and cords, the ends of which are not accessible for the purpose of measuring the thickness of the wire shall pay duty at the higher rate.   |                   |
|      |   |                   |      | Note to Nos. 915-920.—In assessing duty no notice is to be taken of the impregnation of the insulating material.  |                   |
|      |   |                   | 921  | Insulated in some other way; also other electric cables, lines and cord.....kilo.   | 1 00              |
|      |   |                   | 922  | Water tanks and other containers without pipes or mechanical appliances, if weighing more than 100 kilos, net each.....kilo.  | 0 25              |
|      |   |                   |      | Note.—This tariff number may be applied even if pipes are placed inside the tanks or containers, provided the pipes are unreamed and pay duty separately according to kind.   |                   |
|      |   |                   |      | Woven wire:   |                   |
|      |   |                   | *923 | So-called wire-gauze (candless) and wire tissue more than 1 metre broad.....kilo.   | 0 50              |
|      |   |                   | *924 | Other kinds.....kilo.   | 0 25              |
|      |   |                   |      | Propellers:   |                   |
|      |   |                   | 925  | Weighting not more than 50 kilos, net each.....kilo.  | 1 20              |
|      |   |                   | 926  | Of greater weight.....kilo.   | 9 40              |
|      |   |                   | *927 | Lamp burners, without outer covering.....kilo.  | 0 50              |
|      |   |                   |      | Other manufactures:   |                   |
|      |   |                   | *928 | Gilt or silvered.....kilo.  | 1 80              |
|      |   |                   | *929 | Nickelled; knives, forks and spoons, furnished with surface coating other than gilt, silvered or tin; also toilet articles, writing accessories, and table ware, without surface covering, with the exception of table, dessert and tea spoons, and forks.....kilo. | 0 75              |
|      |   |                   | *930 | Varnished, lacquered or furnished with any surface coating n.s.m., other than tin and not falling under the preceding heading.....kilo.   | 0 85              |
|      |   |                   | *931 | Other kinds, including table, dessert and tea spoons, and forks without any surface coating, or tinned.....kilo.  | 0 50              |
|      |   |                   |      | Lead:   |                   |
|      |   |                   | 932  | Unmanufactured; also scrap.....kilo.  | Free              |
|      |   |                   |      | Manufactured:   |                   |
|      |   |                   | 933  | Sheet, pipes and parts of pipes; wire and lines, also rods; lead-wool.....kilo.   | Free              |
|      |   |                   | 934  | Shot and bullets.....kilo.  | 0 10              |
|      |   |                   |      | Other manufactures, n.s.m.:   |                   |
|      |   |                   | 935  | Gilt or silvered.....kilo.  | 1 80              |
|      |   |                   | 936  | Nickelled.....kilo.   | 0 75              |
|      |   |                   | 937  | Varnished, lacquered or furnished with any other surface coating, n.s.m.....kilo.   | 0 85              |
|      |   |                   | 938  | Other kinds.....kilo.   | 0 20              |
|      |   |                   | 939  | Tin: Unmanufactured; also scrap.....kilo.   | Free              |
|      |   |                   |      | Manufactured:   |                   |
|      |   |                   | 940  | Pipes and parts of pipes, sheets and wire, also rods.....kilo.  | Free              |
|      |   |                   | 941  | Pipes containing soldering paste.....kilo.  | 0 10              |
|      |   |                   |      | Other manufactures, n.s.m.:   |                   |
|      |   |                   | *942 | Gilt or silvered.....kilo.  | 1 80              |
|      |   |                   | *943 | Nickelled; knives, forks and spoons furnished with any surface coating other than gilt or silvered.....kilo.  | 0 75              |
|      |   |                   | *944 | Varnished, lacquered or furnished with any other surface coating n.s.m., and not falling under the preceding number.....kilo.   | 0 85              |
|      |   |                   | *945 | Other kinds.....kilo.   | 0 50              |
|      |   |                   | 946  | Zinc: Unmanufactured; also scrap.....kilo.  | Free              |
|      |   |                   |      | Manufactured:   |                   |
|      |   |                   | 947  | Sheets, even if with coating of other non-precious metal, nails, and tacks, wire, pipes and parts of pipes; cast, anodes, even if provided with ears  |                   |



## XII.—METALS: continued.

| No. | Goods.  | Duty.<br>Kr. öre.   |
|-----|---|---|
|     | with or without holes; also rolled sheets furnished with holes (so-called boiler zinc) . . . . .                            | Free  |
|     | <i>Note.</i> —Wire shall be dutiable as rods if the greatest dimension of the cross section exceeds 10 millimetres.         |   |
| *48 | Rods . . . . . kilo.  | 0 10  |
|     | Other manufactures, n.s.m.:   |   |
| *49 | Gilt or silvered . . . . .  | 1 80  |
| *50 | Nickel . . . . .  | 0 75  |
| *51 | Varnished, lacquered or furnished with any other surface outer covering, n.s.m. . . . . kilo.                               | 0 85  |
| 952 | Other kinds . . . . .   | 0 20  |
| *53 | Aluminium, and nickel as well as metals, n.s.m., whether alone or in composition; also manufactures thereof, n.s.m. . . . . | Dutiable as copper and manufactures thereof, according to kind. |

## NOTES TO SECTION XII B.

\*1. Manufactures of metal plates with gold or silver are to pay duty as gilt or silvered.

\*2. In assessing duty on the metal manufactures mentioned in this section no deduction from the weight shall be allowed for cases, boxes, paper or similar coverings, nor for cards.

## C.—MANUFACTURES OF NON-PRECIOUS METALS WITHOUT REGARD TO THE NATURE OF THE METAL.

|     |  |      |
|-----|--|------|
| *54 | Printing stamps and dies, characters (type), punches and brass rules for printing or binding establishments; also spacing material of lead or lead alloys; such as quadrats, registers and sticks. . . . . kilo. | 0 25 |
| 955 | Printing plates, engraved or etched by artists . . . . .   | Free |
| 956 | Plates for printing metal, engraved (punched) . . . . .  | Free |
| *57 | Printing plates, n.s.m. (colours, mounted or not), also electric types, galvanotypes and stereotypes, <i>ad val.</i>   | 15%  |
|     | *58 Lead or tin foil, including "stanion" . . . . . kilo.  | 0 50 |
|     | <i>Note.</i> Foil lacquered or otherwise surface treated shall be dutiable under this number.  |      |
| *59 | Gold and silver leaf, even if real, and imitation gold foil ( <i>giltana-gold</i> ) and other similar preparations of gold. . . . . kilo.  | 2 50 |
|     | <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper, bottles or similar packing, nor for material inserted.   |      |
| 960 | Pens, oils . . . . . kilo.   | 1 50 |
| 961 | Pins, including hatpins; also safety pins, and pins and needles of all kinds, n.s.m. provided they cannot be classed as jewellery . . . . . kilo.  | 0 60 |
| *62 | Hooks, hooks and eyes, including trouser hooks of all kinds; thimbles, including tailors' thimbles; also waistcoats and trouser buckles, all kinds <i>kilo.</i>  | 0 50 |
|     | <i>Note to Nos. 960-962.</i> —No deduction in weight shall be allowed for boxes, paper and similar coverings, nor for cards.   |      |
| 963 | Compasses (drawing instruments), other than those of iron, and cases of compasses. . . . . kilo.   | 2 00 |
|     | <i>Note.</i> —No deduction of weight shall be allowed for cases, boxes, paper and similar coverings.   |      |
| 964 | Coin . . . . .   | Free |
| 965 | Works of art . . . . .   | Free |

## D.—PRECIOUS METALS AND MANUFACTURES THEREOF.

|                       |  |       |
|-----------------------|--|-------|
| Gold:                 |  |       |
| 966                   | Unmanufactured; also scrap . . . . .   | Free  |
| Manufactured:         |  |       |
| 967                   | Sheets and wire . . . . . kilo.  | 2 50  |
| 968                   | Coin . . . . .   | Free  |
| *69                   | Other manufactures, even if with stones or pearls inset . . . . . kilo.  | 25 00 |
| Silver:               |  |       |
| 970                   | Unmanufactured; also scrap . . . . .   | Free  |
| Manufactured:         |  |       |
| 971                   | Rods, not shaped . . . . .   | Free  |
| 972                   | Wire, not shaped; also sheets . . . . . kilo.  | 2 50  |
| 973                   | Rods and wire, shaped . . . . .  | 5 00  |
| 974                   | Coin . . . . .   | Free  |
| *75                   | Other manufactures, even if with stones or pearls inset . . . . . kilo.  | 15 00 |
|                       | <i>Note 1.</i> —In assessing duty on gold and silver wares no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.                                      |       |
|                       | <i>Note 2.</i> —Gold and silver wares dutiable under either No. 969 or No. 975 must be hall-marked by the Standards Departments in accordance with the special regulations on the subject. |       |
| Platinum:             |  |       |
| 976                   | Unmanufactured . . . . .   | Free  |
| Manufactures thereof: |  |       |
| 977                   | With stones or pearls inset . . . . . kilo.  | 30 00 |
|                       | <i>Note.</i> —No deduction of weight shall be allowed for cases, boxes, paper or similar wrappings.  |       |
| 978                   | Other kinds . . . . .  | Free  |

## XIII.—MACHINES, APPARATUS, VESSELS AND VEHICLES.

## A.—MACHINES, APPARATUS AND APPLIANCES, OTHER THAN ELECTRIC.

Boilers, whether stationary or portable, heaters, n.s.m., water heaters and other tanks, and cylinders for factories, breweries and distilleries, washing apparatus, cookers, diffusers, evaporating, vacuum and hot-pressing boilers, heating and drying cabinets, grain (draft) dryers and other rotary drying apparatus, n.s.m., gas generators,

| No. | Goods.   | Duty.<br>Kr. öre. |
|-----|--|-------------------|
|     | gas-holders, apparatus for purifying gas, tuyots ("bojor") with tanks for sand blasters—all provided they consist chiefly of malleable iron: Boilers and heaters with tubes or pipes of metal other than iron: . . . . . |                   |
| 979 | Weighting not more than 1,500 kilos, net each . . . . .  | 100 kilos.        |
| 980 | Of greater weight . . . . .  | 30 00             |
| 981 | Rotary boilers . . . . .   | 20 00             |
|     | Other kinds: . . . . .   | 8 00              |
| *82 | Multitubular (with more than 3 tubes) with pipes of not more than 250 millimetres in diameter, and weighing not more than 5,000 kilos, net each . . . . .  | 100 kilos.        |
|     | Other, including all those without tubes and pipes: . . . . .  | 9 00              |
| *83 | Riveted . . . . .  | 100 kilos.        |
| *84 | Pressed or welded . . . . .  | 6 00              |

*Note to Nos. 979-984.*—If the goods consist chiefly of a material other than malleable iron, they are to pay duty according to the tariff provisions relating to the chief component, so far as is not otherwise provided. Steam superheaters are dutiable as pipes, worked, of malleable iron, if put together when imported. If imported in parts, the various parts shall pay duty separately according to their nature.

Manufactures of rolled iron plate for boilers, cookers and tanks, such as boiler furnaces (corrugated or plain, with or without flanges), boiler case, Galloway tubes, domes, manhole covers, handles and the like:

|             |  |            |       |
|-------------|--|------------|-------|
| 985         | Riveted . . . . .  | 100 kilos. | 6 00  |
| 986         | Pressed or welded . . . . .  |            | 7 50  |
| 987         | Stoking apparatus for boilers and gas works; also movable furnace grates . . . . .   |            | 8 00  |
| 988         | Economisers ( <i>rokogastförmare</i> ), whole or in parts . . . . .  | 100 kilos. | 2 50  |
| Condensers: |  |            |       |
| 989         | Without tubes . . . . .  |            | 8 00  |
| 990         | With iron tubes . . . . .  |            | 15 00 |
| 991         | With tubes of other metal . . . . .  |            | 25 00 |
|             | <i>Note to Nos. 989-991.</i> —Condensers imported together with the machines to which they belong shall be dutiable at the rate applicable to such machines. This provision shall only apply to steam engines and steam-turbines, ice-making and refrigerating machines, portable engines and steam-pumps, when the machines with the condensers belonging thereto have essential parts in common. |            |       |
|             | Gas, hydrogen, benzine and other combustion and explosion motors; also hot air motors:   |            |       |
| *92         | Weighting not more than 500 kilos, net each <i>ad val.</i>   |            | 10%   |
| *93         | Weighting more than 500 kilos, net, but not more than 1,500 kilos, net each . . . . .  |            | 20 00 |
| *94         | Weighting more than 1,500 kilos, net, but not more than 5,000 kilos, net each . . . . .  | 100 kilos. | 12 00 |
| *95         | Weighting more than 5,000 kilos, net each, but not more than 25,000 kilos, net each . . . . .  | 100 kilos. | 0 00  |
| *96         | Weighting more than 25,000 kilos, net each . . . . .   | 100 kilos. | 6 00  |

*Note to Nos. 992-996.*—Fly wheels for motors, unless attached to the engines, are not to be included in the weight of the engine for the purpose of determining the tariff number applicable. When the engine is dutiable by weight, such fly wheels are to pay duty separately.

|      |  |            |       |
|------|--|------------|-------|
| *97  | Overns for industrial purposes, such as carbonisation, tinning, roasting, distilling, hardening, welding, smelting, and baking; also forges and blowers . . . . .  | 100 kilos. | 5 00  |
|      | Rolling mills for the metal industries, steam hammers and pneumatic hammers—not being tools—without support and the bottom plate belonging thereto; power hammers, mams, riveting and wire drawing machines, nail and horseshoe machines, forging machines; press-ing, stamping, cutting, curving and straightening machines, including goffering machines and presses, n.s.m. such as stamping, gliding, smoothing and packing presses and brick presses—all kinds of machines, not mentioned above, for beating sheet metal and copper; tinsmiths' machines, also all kinds of machines for shaping or dividing substances, and kneading machines: |            |       |
| 998  | For hand or foot power . . . . .   | 100 kilos. | 7 00  |
|      | Other kinds:   |            |       |
| *99  | Weighting not more than 1,000 kilos, net each . . . . .  | 100 kilos. | 10 00 |
| 1000 | Weighting more than 1,000 kilos, net but not more than 5,000 kilos, net each . . . . .   | 100 kilos. | 8 00  |
| 1001 | Weighting more than 5,000 kilos, net each, and not falling under No. 1002 . . . . .  | 100 kilos. | 4 00  |

*Note to Nos. 998-1001.*—

1. Hydraulic machines of the kind named are also to be included under these numbers.

2. Supports for steam and pneumatic hammers, with the bottom plates belonging to them, are to pay duty separately in accordance with the provisions applying to castings.

|      |  |                  |
|------|--|------------------|
|      | machines weigh more than 8,000 kilos, net each . . . . .   | Free             |
| 1003 | Lifting pulleys, all kinds, with or without chains; also pulley cars . . . . .   | 100 kilos. 12 00 |
| 1004 | Elevators and transporters, not belonging to machines, imported together with them are to be dutiable according to the rates applicable to the various parts of which the elevator consists, but |                  |

; Hand tools are not as a rule included in this section.

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## XIII. MACHINES, APPARATUS, VESSELS AND VEHICLES—continued.

| No.   | Goods.  | Duty.<br>Kr. öre. |
|-------|---|-------------------|
|       | combination with other non-precious metal               |                   |
| *1046 | Other ..... 100 kilos.                                  | 10 00             |
|       | Roller and ball bearings: ..... "                       | 8 00              |
|       | Finely worked: .....                                    |                   |
| *1047 | Weighting not more than 1 kilo. net per article         |                   |
|       | ..... 100 kilos.  | 150 00            |
| *1048 | Weighting more than 1 kilo. but not more than           |                   |
|       | 15 kilos. net per article..... 100 kilos.               | 75 00             |
| *1049 | Weighting more than 15 kilos. net per article           |                   |
|       | ..... 100 kilos.  | 80 00             |
|       | Other kinds: .....                                      |                   |
| 1050  | Weighting not more than 15 kilos. net per article       |                   |
|       | ..... 100 kilos.  | 40 00             |
| 1051  | Of greater weight..... 100 "                            | 20 00             |
|       | Transmission appliances, including also smooth axles    |                   |
|       | (furnished with keyways or otherwise fitted), bearings  |                   |
|       | not specially mentioned and bearing bushes,             |                   |
|       | Eyewheels (without regulators), belt and cord           |                   |
|       | pulleys, n.s.m. and cogwheels, with unworled            |                   |
|       | cogs: .....   |                   |
| *1052 | Weighting per article not more than 500 kilos.          |                   |
|       | net..... 100 "  | 6 00              |
| *1053 | Of greater weight..... 100 "                            | 4 00              |
|       | Note to Nos. 1052 and 1053: 1.—Two or more              |                   |
|       | parts of transmission appliances imported together      |                   |
|       | shall be regarded as an entity if they consist of a     |                   |
|       | shaft with other transmission parts mounted             |                   |
|       | thereon.  |                   |
|       | Note 2.—Countershafts ( <i>Mellantransmissioner</i> )   |                   |
|       | imported together with the machinery for which          |                   |
|       | they are intended pay in accordance with the provisions |                   |
|       | applying to such machines.                              |                   |
|       | Note 3.—Belt pulleys of iron plate are dutiable as      |                   |
|       | articles of plate and sheet iron, n.s.m.                |                   |
|       | Cogwheels or worm wheels with worked cogs: .....        |                   |
| 1054  | Weighting per article not more than 500 kilos.          |                   |
|       | net..... 100 "  | 12 00             |
| *1055 | Of greater weight..... 100 "                            | 9 00              |
|       | Fittings, n.s.m. for machines, apparatus and piping,    |                   |
|       | imported loose or separately, such as valves and        |                   |
|       | cock-cocks, steam whistles, lubricating apparatus, sea- |                   |
|       | cocks and outlets for water of condensation or oil,     |                   |
|       | polsonometers and hydraulic rams, centrifugal           |                   |
|       | regulators and mixing apparatus for soaking             |                   |
|       | appliances; also injectors and ejectors:                |                   |
|       | Consisting principally of iron: .....                   |                   |
| *1056 | Weighting not more than 5 kilos. net per                |                   |
|       | article..... 100 kilos.                                 | 25 00             |
| *1057 | Weighting more than 5 kilos. but not more               |                   |
|       | than 50 kilos. net per article..... 100 kilos.          | 15 00             |
| *1058 | Weighting more than 50 kilos. net per article           |                   |
|       | ..... 100 kilos.  | 10 00             |
| *1059 | Other kinds..... 100 kilos.                             | 50 00             |

Notes to Nos. 1056-8—

1.—Parts of the complete articles named are

also to be included under these numbers.

2.—If any of the articles named in these numbers

is wholly or partly nickelled, the duty shall

be increased by 50%.

## NOTES TO SECTION XIII. A.

\*1.—The rates stated are applicable, unless otherwise provided, to machines, whole or in parts, even if any subordinate component parts are missing. In declaring machines in parts for clearance or warehousing, the owner must supply an explanatory statement and specification of the parts together with a drawing, showing that the parts together form a machine—so far as these may be required for the guidance of the Customs.

\*2.—The fact that a machine is imported in separate parts which arrive on different occasions shall not prevent the application of the rate applicable to the machine as a whole, if the importer so requires.

\*3.—The further regulations required to give effect to the provisions of Note 1 and 2 shall be issued by Royal Decree.

4.—Parts of machines, not specially mentioned, imported loose, shall pay as articles of the material of which they consist.

\*5.—When different machines are imported joined together in such a way that they cannot be weighed separately, the weight must be ascertained at the cost of the owner by some other means which the Customs regard as satisfactory. If they are joined by means of a common bottom-plate, this is to pay duty separately as the material, worked, of which it consists, provided it can be unfitted.

This provision in regard to the ascertainment of weight by some means other than direct weighing, shall apply also when the size of a machine renders the weighing apparatus available locally of no use in determining the weight.

\*6.—Unless otherwise specially provided, the amount of duty payable on machines, apparatus and parts thereof, which are chargeable by weight, must in all cases amount to at least 5% *ad val.*

On machines, apparatus and parts thereof, for which rates varying according to the weight or article are fixed, the duty may in no case amount to less than the amount payable on the most highly taxed articles in the group with the next lower weight.

## B. ELECTRIC MACHINES AND APPARATUS ETC.

| No.   | Goods.   | Duty.<br>Kr. öre. |
|-------|--|-------------------|
|       | Electrical machines, such as generators, motors and converters; also transformers and damping rollers: ..... |                   |
| *1060 | Weighting each not more than 50 kilos. net   |                   |
|       | ..... 100 kilos.   | 55 00             |
| *1061 | Weighting each more than 50 kilos. but not more  |                   |
|       | than 100 kilos. net..... 100 kilos.  | 38 00             |
| *1062 | Weighting each more than 100 kilos. but not more   |                   |
|       | than 500 kilos. net..... 100 kilos.  | 28 00             |
| *1063 | Weighting each more than 500 kilos. but not more   |                   |
|       | than 3,000 kilos. net..... 100 kilos.  | 22 00             |
| *1064 | Weighting each more than 3,000 kilos. net  |                   |
|       | ..... 100 kilos.   | 15 00             |
|       | Note.—Electrical machines joined together on   |                   |
|       | one bottom plate are dutiable separately.  |                   |
|       | The general Notes (Nos. 1-5) appended to Section   |                   |
|       | XIII. A. are applicable also to electric machines,   |                   |
|       | as far as relevant.  |                   |
| 1065  | Stators, rotors, current collectors, magnet coils,   |                   |
|       | brush holders and armature coils ( <i>hairfeen</i> ), when   |                   |
|       | imported separately.   |                   |
|       | Notes to Nos. 1060-5.  |                   |
|       | *1.—Articles falling under these numbers   |                   |
|       | which are undutiablely imported to replace used  |                   |
|       | or otherwise useless parts of a previously imported  |                   |
|       | machine are liable to no additional duty. The  |                   |
|       | mode of procedure required to prove this will be   |                   |
|       | issued by Royal Decree.  |                   |
|       | *2.—The duty on the machines and parts in-   |                   |
|       | cluded in these numbers shall in all cases amount  |                   |
|       | to at least 10% <i>ad val.</i> and shall in no case be less  |                   |
|       | than the amount fixed for the most highly taxed  |                   |
|       | article in the next lower group of weights.  |                   |
|       | Accumulators:  |                   |
| *1066 | Unmounted cells; wooden frames and platforms   |                   |
|       | belonging to accumulators and imported at the  |                   |
|       | same time; accumulator plates with wooden  |                   |
|       | discs and bars belonging to them; glass tubes  |                   |
|       | for accumulators imported with them; rec-  |                   |
|       | tangular glass jars of a capacity of at least 35   |                   |
|       | cubic decimetres for accumulators and wooden   |                   |
|       | boxes lined with lead..... 100 kilos.  | 6 00              |
| 1067  | Cells and batteries, wholly or partly mounted;   |                   |
|       | also electrodes soldered together..... 100 kilos.  | 32 00             |
| 1068  | Galvanic cells..... "  | 10 00             |
|       | Incandescent lamps:  |                   |
| *1069 | With carbon filaments..... kilos.  | 1 50              |
| *1070 | With filaments of metal..... "   | 4 00              |
|       | Note.—No deduction in weight is allowed for  |                   |
|       | boxes, paper and similar wrappings; boxes and  |                   |
|       | pasteboard cylinders in which the metal filament   |                   |
|       | boxes are packed are not included in the dutiable  |                   |
|       | weight.  |                   |
| *1071 | Arc lamps, even if with the globes belonging to  |                   |
|       | them; so-called Nernst lamps, with globes,   |                   |
|       | luminous bodies and resistances for the same;  |                   |
|       | also search lights..... kilos.   | 0 50              |
|       | Note.—No deduction in weight is allowed for  |                   |
|       | boxes, paper and similar coverings.  |                   |
| 1072  | Carbon filaments, even if metallised, metal filaments  |                   |
|       | and bases for incandescent lamps.....  | Free              |
|       | Carbon, n.s.m., manufactured for electrical purposes:  |                   |
| *1073 | Weighting 3 kilos. net or more per article..... kilos.   | 0 03              |
| *1074 | Of less weight: Carbon brushes, even if in com-  |                   |
|       | bination with other material..... kilos.   | 2 50              |
| *1075 | Other kinds..... "   | 0 20              |
|       | Note.—No deduction in weight is allowed for  |                   |
|       | boxes, paper and similar coverings.  |                   |
| *1076 | Safety appliances, mounted on porcelain insulators   |                   |
|       | (not plates); starting, regulating and reduction   |                   |
|       | resistances; controls and other electric regulators;   |                   |
|       | also boards for electric apparatus and instruments   |                   |
|       | fitted..... kilos.   | 0 35              |
|       | Note.—Cell switches ( <i>cellkopplare</i> ) shall be   |                   |
|       | dutiable under this heading.   |                   |
| *1077 | Safety appliances, n.s.m., including also safety   |                   |
|       | plugs, fusible pieces, cartridge pieces and excess   |                   |
|       | voltage apparatus..... kilos.  | 0 50              |
|       | Current interrupters and reversers:  |                   |
| *1078 | Oil-break switches to be worked by hand..... kilos.  | 0 30              |
| *1079 | Other oil-break switches, also box switches; in-   |                   |
|       | candescent lamp sockets, with or without   |                   |
|       | switches..... kilos.   | 0 55              |
| *1080 | Knife switches mounted on slate slabs..... "   | 0 50              |
| *1081 | Other kinds..... "   | 0 75              |
|       | Notes to Nos. 1076-81:   |                   |
|       | 1. Parts of telephone or telegraph apparatus   |                   |
|       | or of telephone switches or switch-boards are  |                   |
|       | not included in these numbers.   |                   |
|       | 2. No deduction of weight is allowed for   |                   |
|       | boxes, paper and similar covering.   |                   |
|       | Telephone apparatus:   |                   |
| *1082 | Weighting less than 5 kilos. net per article .. kilos.   | 1 50              |
| *1083 | Of greater weight..... "   | 0 80              |
| *1084 | Telegraph apparatus, telephone switches and tele-  |                   |
|       | phone switch-boards; also parts, n.s.m., of tele-  |                   |
|       | phone and telegraph apparatus and of telephone   |                   |
|       | switches and switch-boards..... kilos.   | 1 50              |
|       | Note.—In assessing duty on the parts referred  |                   |
|       | to no deduction in weight is allowed for boxes,  |                   |
|       | paper and similar coverings.   |                   |
|       | Insulating pipes (Bergmann tubing and the like):   |                   |
| *1085 | Steel arm and tubes..... kilos.  | 0 10              |
| 1086  | Other kinds, and bends for conduits, with or with-   |                   |
|       | out connecting sleeves attached, also boxes for  |                   |
|       | insulating pipes..... kilos.   | 0 20              |

Dutiable as electrical machines with an addition of 50%.



| Nos.   | Goods.   | Duty.<br>Kr. öre.            | Nos. | Goods. | Duty.<br>Kr. öre. |
|--|--|------------------------------|------|--------|-------------------|
| <b>Note.</b> —So-called micante tubes are dutiable as manufactures of mica.                                |  |                              |      |        |                   |
| *1087  | Special apparatus for electrical purposes, not separately named, such as apparatus for signalling or conveying messages, Röntgen ray apparatus, apparatus for wireless telegraphy and telephony not falling under any other number, or separators, &c.; also jack pannels ( <i>jackbatter</i> ) for telephone switchboards. . . . .  | ad val.                      |      |        |                   |
|  | Electric furnaces and cooking apparatus, &c. see Section XII. A.   | 10 %                         |      |        |                   |
|  | Electric measuring instruments. see Section XVI.   |                              |      |        |                   |
| <b>C.—VESSELS AND VEHICLES.</b>  |  |                              |      |        |                   |
| Vessels and boats, with or without outfit:   |  |                              |      |        |                   |
| *1088  | Of iron, with net capacity of 40 register tons or less. . . . .  | 10 %                         |      |        |                   |
| *1089  | Other kinds. . . . .   | Free                         |      |        |                   |
| *1090  | Finished. . . . . each   | 20 00                        |      |        |                   |
| *1091  | Chains, finished oil, and other parts, not separately mentioned. . . . . kilo.   | 1 60                         |      |        |                   |
|  | Motor cycles: . . . . . each   | 60 00                        |      |        |                   |
| 1092   | Finished. . . . . each   | Dutiable as ordinary cycles. |      |        |                   |
| 1093   | Parts thereof, not separately mentioned. . . . .   | 0 20                         |      |        |                   |
| *1094  | Baby carriages. . . . . kilo.  |                              |      |        |                   |
|  | Railway and tramway vehicles, without motors:  |                              |      |        |                   |
| 1095   | Passenger vehicles; also mail vans. . . . . 100 kilos.   | 15 00                        |      |        |                   |
| 1096   | Goods wagons, all kinds. . . . .   | 8 00                         |      |        |                   |
| 1097   | Tenders n. s. m. . . . .   | 12 00                        |      |        |                   |
| *1098  | Railway and tramway vehicles, in combination with motors or steam engines; carriages and vehicles, not separately mentioned, even if provided with motor, and frames thereof; also wheels with rubber tyres for such carriages and vehicles. . . . .   | ad val.                      |      |        |                   |
| <b>XIV.—OILS AND FAT, WAX, &amp;c., AND PRODUCTS OF THESE MATERIALS, SUCH AS CANDLES, SOAP, &amp;c.</b>    |  |                              |      |        |                   |
| 1099   | Mineral oils, natural or crude, also purified, such as illuminating and lubricating oils, petroleum, benzine and gasoline; paraffin wax, raw or purified, mineral wax ( <i>zosterite</i> ), and cereesine. . . . .   | Free                         |      |        |                   |
| 1100   | Vaseline, even if artificial, engine and cart grease, lubricating oils, consisting of a mixture of fatty oil and mineral oil, provided the latter is the chief component; also other lubricating substances, n. s. m., containing fat or oil (including the weight of the packing). . . . . kilo.  | 0 02                         |      |        |                   |
|  | <b>Note.</b> —Lubricating oils, consisting of a mixture of fatty oil and mineral oil shall be dutiable as turpentine and rape-seed oils, if they consist in the main of fatty oil.   |                              |      |        |                   |
| 1101   | Resinous oils. . . . .   | Free                         |      |        |                   |
|  | Vegetable fatty oils:  |                              |      |        |                   |
| 1102   | Linseed oil: . . . . . kilo.   | 0 07                         |      |        |                   |
| 1103   | Raw; also linseed oil acid. . . . .  | Dutiable as oil varnish.     |      |        |                   |
| 1104   | Boiled. . . . .  | 0 07                         |      |        |                   |
|  | Turnip and rape-seed oils; also turpentine and rape-seed oil acids. . . . . kilo.  | 0 07                         |      |        |                   |
| 1105   | Olive oil, ground nut or arachides oil, sesame oil and cotton-seed oil. . . . .  | Free                         |      |        |                   |
| 1106   | In casks of any size. . . . .  | 0 05                         |      |        |                   |
| 1107   | In other vessels (the weight of the vessel being included). . . . . kilo.  | 0 05                         |      |        |                   |
| 1108   | Other kinds, not falling under any other number, such as castor oil, hempseed oil, maize oil and soya-bean oil. . . . .  | Free                         |      |        |                   |
| 1109   | Vegetable fats, such as palm oil, palmnut oil, coconut oil, cocoa butter, Japan wax, hardened fat and other vegetable fatty substances, which under ordinary temperatures do not as a rule assume a liquid form. . . . .   | Free                         |      |        |                   |
| 1109   | Animal oils, such as train oil, sperm oil and lard oil; animal fats, not elsewhere included, such as spermaceti, blubber of marine animals, bone fat, wool-fat, also lanoline and dog's (tanners') fat. . . . .  | Free                         |      |        |                   |
| 1110   | Olefin and other oleic acids, n. s. m. . . . .   | Free                         |      |        |                   |
| 1111   | Stearine (stearic acid). . . . . kilo.   | 0 09                         |      |        |                   |
| 1112   | Glycerine, raw or purified. . . . .  | 0 04                         |      |        |                   |
|  | Wax:   |                              |      |        |                   |
| 1113   | Of insects (beeswax). . . . .  | 0 15                         |      |        |                   |
| 1114   | Caribana wax, palm wax and other vegetable wax. . . . .  | Free                         |      |        |                   |
|  | Manufactures of wax, n. s. m.: . . . . .   |                              |      |        |                   |
| 1115   | Partitions for bee-hives. . . . . kilo.  | 0 50                         |      |        |                   |
| 1116   | Other kinds, such as statuettes or parts thereof, flowers, fruits and the like. . . . . kilo.  | 2 00                         |      |        |                   |
| <b>Notes to Nos. 1115-6.</b>   |  |                              |      |        |                   |
| 1.—Manufactures of cerosine and paraffin wax are dutiable as manufactures of wax.                          |  |                              |      |        |                   |
| 2.—No deduction of weight is to be allowed for boxes, papers and similar coverings.                        |  |                              |      |        |                   |
| <b>Varnish:</b>  |  |                              |      |        |                   |
| 1117   | Spirit, with or without addition of colouring matter. . . . . kilo.  | 1 60                         |      |        |                   |
|  | <b>Note.</b> —On spirit varnish imported in receptacles containing more than 20 kilos the duty levied shall be only 40 öre per kilo, if the spirit is denatured under Customs control in accordance with the regulations on the subject.   |                              |      |        |                   |
| 1118   | Oil, including bleached linseed oil and so-called <i>standaöl</i> (boiled linseed oil for making printing ink). . . . . kilo.  | 0 10                         |      |        |                   |
|  | <b>Note 1.</b> —As oil varnish shall be chased, besides boiled linseed oil, all kinds of boiled fatty vegetable oil with addition of mineral oleic but not containing other substances. Varnish containing any kind of oil varnish, turpentine, asphalt, turpentine oil, mineral oil or similar substances shall thus not be included in this number.  |                              |      |        |                   |
|  | <b>Note 2.</b> —Siccative in solid form, consisting of oil or resin in combination with metal oxides or metal salts, is to pay duty as oil varnish.  |                              |      |        |                   |
| 1119   | Other kinds, such as lac varnish, also so-called stove varnish and asphalt lac and "zapon" lac, with or without addition of colouring matter. . . . . kilo.  | 0 30                         |      |        |                   |
| 1120   | Patty, made from oil and solid mineral substances. . . . . kilo.   | 0 05                         |      |        |                   |
| 1121   | Candles, all kinds. . . . .  | 0 12                         |      |        |                   |
|  | <b>Note.</b> —No deduction of weight shall be allowed for boxes, paper and similar coverings.  |                              |      |        |                   |
| 1122   | Soap: Perfumed; other kinds of soap in shaped pieces for use, balls, soap moulded into shapes, &c., also liquid or semi-solid soaps, of all kinds in tubes, jars and the like, also transparent soap. . . . . kilo   | 1 00                         |      |        |                   |
| 1123   | Other kinds. . . . .   | 0 10                         |      |        |                   |
| <b>Notes to Nos. 1122-3.</b>   |  |                              |      |        |                   |
| 1.—Substitutes for soap, such as extract of Quillaia bark, are dutiable as soap.                           |  |                              |      |        |                   |
| 2.—No deduction of weight shall be allowed for boxes, paper and similar coverings, nor for tubes and jars. |  |                              |      |        |                   |
| 1124   | Soft soap; also Turkey-red oil and liquid substances for dressing textiles, containing dextrine or soft soap, but not containing dextrine or starch. . . . . kilo.   | 0 05                         |      |        |                   |
| 1125   | Disinfectants, not elsewhere included, containing soap, ordinary or soft, such as lysol and creolin; detergent, cleansing or polishing substances, solid, liquid or in the form of powder, produced from soap, fat or oil with addition of other materials; also substances in solid form for dressing textiles, containing soap, or soft soap, but not containing dextrine or starch. . . . . kilo. | 0 10                         |      |        |                   |
| 1125   | Polishes for leather goods, not containing spirits: . . . . .  |                              |      |        |                   |
| 1125   | Cleansing, scouring or polishing materials, in a liquid state, manufactured from soap, fat or oil, with addition of other substances:  |                              |      |        |                   |
|  | (a) In vessels weighing more than $\frac{1}{2}$ kilo. . . . . gross  | 0 10                         |      |        |                   |
|  | (b) In vessels of less gross weight. . . . .   | 0 15                         |      |        |                   |
| 1126   | Blackening, not liquid. . . . .  | 0 20                         |      |        |                   |
| 1127   | Other kinds. . . . .   | 0 30                         |      |        |                   |
|  | <b>Note.</b> —Polishes for leather goods are dutiable as spirit varnish, if containing spirits.  |                              |      |        |                   |
|  | <b>Note to Nos. 1125-7.</b> —No deduction in weight shall be allowed for boxes, bottles and similar packages.  |                              |      |        |                   |
| <b>XV.—PRODUCTS OF THE CHEMICAL INDUSTRY; ALSO RAW MATERIALS OF THE SAME, NOT ELSEWHERE INCLUDED.</b>      |  |                              |      |        |                   |
| <b>A.—CHEMICAL ELEMENTS AND THEIR COMPOUNDS NOT ELSEWHERE INCLUDED.</b>                                    |  |                              |      |        |                   |
| 1128   | Compressed gases, all kinds not coming under any other number (including the weight of the interior packing). . . . . kilo.  | 0 05                         |      |        |                   |
|  | <b>Note.</b> —When compressed gases are imported in iron cylinders, which are not shown to be of Swedish manufacture or to have previously paid duty, duty shall be levied separately on the cylinders as such, the weight of the receptacles being taken as two-thirds of the gross weight.   |                              |      |        |                   |
| 1129   | Sulphur, all kinds; also phosphorus yellow (white) or red. . . . .   | Free                         |      |        |                   |
| 1130   | Spirits of salt (hydrochloric acid). . . . . 100 kilos.  | 0 50                         |      |        |                   |
| 1131   | Hydrofluoric acid and fluoride of ammonium. . . . .  | Free                         |      |        |                   |
| *1132  | Sulphuric acid, including sulphurous anhydride. . . . . 100 kilos.   | 0 50                         |      |        |                   |
| 1133   | Nitric acid (including the weight of the vessel). . . . . 100 kilos.   | 2 50                         |      |        |                   |
| 1134   | Boric acid, borax, raw or purified; also formic acid and lactic acid. . . . .  | Free                         |      |        |                   |
| 1135   | Phosphoric acid; also phosphates of ammonium, potassium and sodium. . . . . 100 kilos.   | 1 50                         |      |        |                   |
|  | Vinegar and acetic acid, all kinds:  |                              |      |        |                   |
|  | In casks:  |                              |      |        |                   |
| 1136   | Containing not more than 10% of acid. . . . . kilo   | 0 10                         |      |        |                   |
| 1137   | For every unit per cent. in excess the duty shall be increased by 1 öre per kilo.  |                              |      |        |                   |
|  | <b>Note.</b> —If denatured before leaving the Customs control in accordance with the regulations on the subject, a duty of only 12 öre per kilo. shall be charged on vinegar and acetic acid containing more than 12 but not more than 35% of acid, and one of 25 öre per kilo, if containing a greater quantity of acid.  |                              |      |        |                   |
| 1138   | In other vessels, without reference to the strength of acid. . . . . kilo.   | 1 50                         |      |        |                   |
| 1139   | Oxalic acid and oxalates of potassium, sodium and ammonia. . . . . kilo.   | 0 40                         |      |        |                   |
| 1140   | Citric acid and tartaric acid; also tartar and sesquiterite salts and other tartrates of potassium, sodium and ammonia. . . . .  | Free                         |      |        |                   |
| 1141   | Salicylic acid. . . . . kilo.  | 0 30                         |      |        |                   |
| 1142   | Caustic ammonia. . . . .   | 0 05                         |      |        |                   |



| No.   | Goods.   | Duty.<br>Kr. öre. | No.                                   | Goods.  | Duty.<br>Kr. öre. |
|---|--|-------------------|---------------------------------------|---|-------------------|
|   | <i>Note.</i> —Artificial essential vegetable oils of the same composition as the corresponding natural oils are dutiable as essential vegetable oils.  |                   | 1248                                  | Gum, natural, n.s.m., including garubago and other gum-resins.....  | Free              |
| 1214  | Bitter almond oil, even if artificial (including the weight of the vessel).....Kilo.   | 0 40              | 1249                                  | Gelatine, in thin, flexible sheets (including the weight of the interior packing); also manufactures of gelatine not falling under any other numbers.....Kilo.  | 1 70              |
| 1215  | Nitrobenzol (mihane oil) including the weight of the vessel.....Kilo.  | 0 10              |                                       | <i>Note 1.</i> —Gelatine in sheets is only to be classed under this number if the average weight of the sheets does not exceed 8 grammes per 100 sq. centimetres.   |                   |
| 1216  | Camphor, raw or refined, also synthetic camphor.....Kilo.  | Free              |                                       | <i>Note 2.</i> —In assessing duty on gelatine manufactures no deduction shall be allowed for the weight of boxes, paper and similar coverings.  |                   |
| 1217  | Terpineol, safrol and menthol (including the weight of the vessel).....Kilo.   | 0 50              | 1250                                  | Carpenters' glue and other kinds of glue, not liquid, n.s.m.....Kilo.   | 0 20              |
|   | Heliotropine, cumarine, musk and other unspecified scented substances, natural or artificial, for use in the manufacture of perfumery, not being essential vegetable oils (including the weight of the interior packing):—   |                   | 1251                                  | Roller composition (elastic glue for printing rollers), coloured or not, including also autograph and hectograph composition.....Kilo.  | 0 20              |
| 1218  | In packages, weighing 1 kilo, gross or more.....Kilo.  | 2 00              | 1252                                  | Collodion (including the weight of the vessel).....Kilo.  | 0 20              |
| 1219  | In packages of less gross weight.....Kilo.   | 3 00              | 1253                                  | Albumen and caseine.....Kilo.   | Free              |
|   | <i>Note.</i> —By package the interior packing is here meant.   |                   | 1254                                  | Bannet, liquid or in the form of powder or tablets.....Kilo.  | 0 12              |
| 1220  | Rose water and orange water (including the weight of the vessel).....Kilo.   | 0 10              | 1255                                  | Sealing wax.....Kilo.   | 0 50              |
| 1221  | Liquid scents and toilet waters, containing ether or spirits, including also hair dye, all kinds (the weight of the vessels and also of cases, boxes, paper and similar coverings being included).....Kilo.  | 3 00              |                                       | <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper, and similar wrappings.  |                   |
| 1222  | Powder, rouge, tooth powder and tooth paste.....Kilo.  | 1 00              | 1256                                  | Soldering paste or soldering powder, to facilitate the soldering of metals.....Kilo.  | 0 70              |
|   | <i>Note.</i> —No deduction shall be allowed for the weight of boxes, paper and similar coverings, nor for tins or jars.  |                   |                                       | <i>Note.</i> —No deduction in weight shall be allowed for boxes, jars, paper, and similar packings.   |                   |
|   | Fomade (including the weight of the vessel):—  |                   | 1257                                  | Incandescent mantles, annealed or not, with or without crutches.....Kilo.   | 2 50              |
| 1223  | In vessels weighing 3 kilos, gross or more.....Kilo.   | 0 35              |                                       | <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper, and similar coverings.  |                   |
| 1224  | In vessels of less gross weight.....Kilo.  | 1 00              | **1258                                | Druggists' goods, simple or compound.....Kilo.  | Free              |
|   | <i>Note.</i> —Non-volatile oils, to which scented substances have been added, are also dutiable as roseade.  |                   |                                       | <i>Note 1.</i> —Under this heading shall be dutiable all goods which are drugs under the Drugs Act ( <i>apokasverordning</i> ) now in force, irrespective of whether the goods can be classed under another heading in the Customs Tariff, as well as such poisonous substances of the first class as are used solely or mainly as healing drugs, or in the preparation of healing drugs.   |                   |
| 1225  | Perfumes and cosmetics, solid or liquid, not falling under any other Tariff heading, such as envelopes and sachets containing perfumes, washes for the mouth not containing spirit, &c. (the weight of the covering or bottle as well as of cases or boxes being included).....Kilo.   | 2 00              |                                       | <i>Note 2.</i> —With regard to the importation of goods falling under this heading, special regulations have been set forth as regards drugs in the present Drugs Act, and as regards poisonous substances of the first class, in the present Poisons Act ( <i>giftstadga</i> ).  |                   |
| 1226  | Essence, liquid, simple or compound, such as hydrochloric ether, acetic ether, ethers (essences) of fruits, essences of cognac, rum and arrack; including also ether solutions in brandy or spirits n.s.m. (including the weight of the vessels).....Kilo.   | 2 50              | 1258½                                 | Saccharine and other artificial sweetening substances.....Kilo.   | Free              |
|   | <i>Note.</i> —Of the articles included in this number, ether and spirituous ether or so-called Hoffmann's drops may be imported only by the proprietors of chemists' stores, or, after examination of the case by the Ministry of Commerce, by owners of industrial establishments who show that they require such goods for use in their manufacturing processes. |                   | *1259                                 | Chemical preparations, n.s.m.....ad val.  | 15%               |
|   | E.—ARTIFICIAL MANURE.  |                   | XVI.—ARTICLES NOT ELSEWHERE INCLUDED. |   |                   |
| 1227  | Chili saltpetre (sodium nitrate); Norwegian saltpetre (calcium nitrate); Stassfurt salts, n.s.m., even if refined; also Thomas phosphate and so-called Thomas slag, not ground.....Kilo.   | Free              | Instruments:                          |   |                   |
| 1228  | Nitrogen carbide (nitrate of lime).....100 kilos.  | 5 00              | *1260                                 | Surgical, medical, physical, including pyrometers, electricity meters and other electrical measuring instruments, chemical and navigating instruments, all kinds, n.s.m.; water levels, all kinds; micrometers, measuring tapes, measuring rods, computing scales and other mathematical instruments, n.s.m., including pedometers, cyclometers, taximeters, tachometers and metroscopes; also parts of instruments falling under this number.....ad val. | 19%               |
| 1229  | Superphosphates.....Kilo.  | 0 10              |                                       | <i>Note.</i> —The instruments named above are to be included in No. 1260, even if they are furnished with optical glass.  |                   |
| 1230  | Bees' meal and horn meal; guano, even if natural, and other manure consisting of animal waste.....Kilo.  | Free              |                                       | <i>Optical:</i><br>Photographic cameras, with or without objective, also parts of photographic cameras, n.s.m.:—  |                   |
| F.—GUNPOWDER AND OTHER EXPLOSIVES; MATCHES AND FIREWORKS. |  |                   | *1261                                 | Weighing each not more than 3 kilos net.....Kilo.   | 4 00              |
| 1231  | Common gunpowder.....Kilo.   | 0 12              | 1262                                  | Weighing each more than 3 but not more than 5 kilos, net.....Kilo.  | 3 00              |
| 1232  | Gun cotton.....Kilo.   | 0 30              | *1263                                 | Weighing each more than 5 kilos, net.....Kilo.  | 1 00              |
| 1233  | Smokeless powder.....Kilo.   | 0 50              |                                       | <i>Note 1.</i> —Cameras are to pay duty in the state in which imported.   |                   |
| 1234  | Dynamite and other explosives, n.s.m.....Kilo.   | 0 20              |                                       | <i>Note 2.</i> —Objectives, imported separately, are to pay duty as optical glass, mounted.   |                   |
|   | <i>Note to Nos. 1231-1234.</i> —No deduction shall be allowed for the weight of boxes, paper and similar wrappings.  |                   | *1264                                 | Drying boxes (essicutes), view finders, shutters and diaphragms.....Kilo.   | 2 00              |
| 1235  | Detonating caps (ignition caps).....Kilo.  | Free              | *1265                                 | Other kinds, including spy glasses, spectacles and optical glass, mounted, also parts thereof, n.s.m., of materials other than gold or silver.....Kilo.   | 2 00              |
| 1236  | Igniting material, n.s.m., for projectiles and guns, such as percussion fuses, time fuses, double fuses, detonators and primers ("sympatroner").....ad val.  | 15%               |                                       | <i>Note.</i> —In assessing duty on "optical instruments, other kinds," no deduction shall be allowed for the weight of cases, boxes, paper and similar coverings.   |                   |
| 1237  | Cartridges, n.s.m., loaded or not.....Kilo.  | 0 35              | 1266                                  | Lighthouse appliances and parts thereof, n.s.m.....ad val.  | 10%               |
|   | <i>Note.</i> —No deduction shall be allowed for the weight of boxes, paper and similar wrappings.  |                   | *1267                                 | Barometer and thermometers; also water meters with water inlet of not more than 40 millibres.....Kilo.  | 1 00              |
| 1238  | Safety fuse and blasting fuse.....Kilo.  | 0 15              |                                       | <i>Note.</i> —No deduction of weight is to be allowed for boxes, paper and similar coverings.   |                   |
| 1239  | Matches (including the weight of interior packing):—   |                   | 1268                                  | Manometers and vacuum-meters and parts thereof.....Kilo.  | 1 00              |
| 1240  | Of wood.....Kilo.  | 0 05              |                                       | <i>Note.</i> —No deduction of weight is to be allowed for boxes, paper and similar coverings.   |                   |
|   | Other kinds, not falling under the following number.....Kilo.  | 0 20              | 1269                                  | Gas-meters, weighing not more than 100 kilos, net each; also water-meters not included in No. 1267.....Kilo.  | 0 20              |
| 1241  | Fireworks and Bengal lights, detonating signals, detonating powder and crackers.....Kilo.  | 2 00              |                                       | <i>Note.</i> —Gas-meters of greater weight are treated as apparatus, n.s.m.   |                   |
|   | <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings.  |                   |                                       |   |                   |
| G.—PRODUCTS OF OTHER CHEMICAL INDUSTRIES, &C.             |  |                   |                                       |   |                   |
| *1242   | Vegetable tanning materials, such as oak bark, myrobalans and quebracho wood, whole or in pieces, grated, ground or otherwise divided, and tanning extracts, liquid or solid; also gall nuts, Tannic acid (tannin), gallic acid and pyrogallol acid (pyrogallol).....Kilo.   | Free              |                                       |   |                   |
| 1243  | Tannic acid (tannin), gallic acid and pyrogallol acid (pyrogallol).....Kilo.   | 0 03              |                                       |   |                   |
| 1244  | Gluten glue or vegetable glue.....Kilo.  | 0 20              |                                       |   |                   |
| 1245  | Dextrin, in solid or liquid form.....Kilo.   | 0 20              |                                       |   |                   |
|   | <i>Note 1.</i> —Starch paste and substances for dressing textiles, containing dextrin or starch, are also dutiable as dextrin.   |                   |                                       |   |                   |
|   | <i>Note 2.</i> —No deduction in weight shall be allowed for boxes, jars, bottles or similar packages.  |                   |                                       |   |                   |
| 1246  | Gum and gum, liquid, not falling under any other number, with or without addition of other substances:—  |                   |                                       |   |                   |
|   | In vessels weighing 3 kilos, gross or more.....Kilo.   | 0 40              |                                       |   |                   |
| 1247  | In vessels of less gross weight (including the weight of the interior packing).....Kilo.   | 1 00              |                                       |   |                   |



## XVI.—ARTICLES NOT ELSEWHERE INCLUDED—continued.

| Nos.  | Goods.  | Duty.<br>Kr. öre.  |
|---|---|--|
| Musical instruments:  |   |  |
| *1270   | Square pianos and upright pianos, even if used each   | 150 00   |
| *1271   | Grand pianos, even if used.....   | 200 00   |
| <i>Note to Nos. 1270 and 1271.</i>  |   |  |
| 1. If automatic playing apparatus is structurally attached to the instrument, the duty on the latter shall be increased by 75 kronor each. Automatic playing apparatus imported separately is dutiable as parts of musical instruments.   |   |  |
| 2. So-called frame-bracks for pianos, strung or not, are dutiable as complete instruments.  |   |  |
| 3. In the case of the importation of new musical instruments for the account of persons who remove to Sweden from abroad, or who being domiciled in Sweden have resided abroad uninterruptedly or with only temporary interruptions for a period of at least one year, exemptions from customs duty shall be allowed, subject to the other conditions laid down in par. 4 of the Customs Ordinance. |   |  |
| 1272  | Barrel organs (with pipes).....each   | 10 00  |
| 1273  | Musical boxes and parts thereof.....kilo.   | 3 00   |
| *1274   | Accessories and parts thereof.....  | 0 50   |
| <i>Note to Nos. 1273 and 1274.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings.   |   |  |
| Wind instruments:   |   |  |
| 1275  | Of wood, and parts thereof.....   | Free   |
| *1276   | Of other materials, also parts thereof <i>ad val.</i>   | 20%  |
| *1277   | Other kinds; also parts and accessories, n.s.m., if imported separately.....  | 15%  |
| <i>Note.</i> —Instruments, which, in view of the smallness of their size and their general nature, are evidently merely toys, and mouth harmonicas, are to pay duty as toys.  |   |  |
| *1278   | Gramophones, phonographs and similar instruments for the reproduction of music &c., and parts thereof, such as plates and cylinders, horns, resonating boxes and needles &c.....kilo.   | 0 50   |
| <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.   |   |  |
| Weighing appliances:  |   |  |
| 1279  | Scales for analysts and chemists; also letter scales.....kilo.  | 1 00   |
| Balances, n.s.m.:   |   |  |
| 1280  | Of brass.....   | 3 75   |
| *1281   | Other kinds; also table balances ( <i>taffelpengar</i> ) and kitchen scales.....kilo.   | 0 25   |
| *1282   | Weightbridges for locomotives and railway vehicles; also other weighing appliances for vehicles, weighing more than 500 kilos each kilo.  | 0 10   |
| 1283  | Decimal weighing appliances, consisting mainly of wood and iron.....kilo.   | 0 15   |
| *1284   | Goods, luggage, personal, crane and cattle weighing appliances; weighing appliances, weighing not more than 500 kilos, each, for vehicles, and weighing appliances, n.s.m.; also balance beams of iron.....kilo.              | 0 20   |
| Watches and clocks:   |   |  |
| Watches:  |   |  |
| 1285  | With case entirely gilt or gold-plated, or with gold case.....each  | 1 60   |
| 1286  | Other kinds.....  | 0 50   |
| 1287  | Works for watches.....  | 0 50   |
| Cases imported separately:  |   |  |
| 1288  | Of metal other than silver, if entire gilt or gold-plated.....each  | 0 50   |
| *1289   | Other kinds.....  | Dutiable as manufactures of the material of which they consist.        |
| 1290  | Ships' chronometers.....each  | 1 00   |
| Wall and table clocks in cases, and loose cases therefor:   |   |  |
| *1291   | Of alabaster or other stone, porcelain, terra-cotta, majolica or other earthenware.....kilo.  | 1 50   |
| *1292   | Of metal, even musical, also those of wood or other material not mentioned in the number immediately preceding.....kilo.  | 0 80   |
| 1293  | Weights for clocks; also tower clocks and parts thereof.....  | Dutiable as manufactures of the material of which they consist.        |
| *1294   | Works for wall and table clocks, loose or not, framed, and unspecified parts of works for watches and clocks of all kinds except turret clocks; also faces and hands for watches and clocks other than tower clocks.....kilo. | 1 00   |
| <i>Note to Nos. 1291, 1292 and 1294.</i> —No deduction of weight is to be allowed for cases, boxes, paper and similar coverings.  |   |  |
| 1296  | Lamps, c.s.m., and lanterns.....  | Dutiable as manufactures of the material of which they mainly consist. |

*Note.*—If lamps are imported in parts, each part shall pay duty separately. If a part of a lamp is composed of materials subject to different rates of duty, duty shall be assessed according to the material subject to the highest rate.

1296 Sieves, n.s.m. (hand sieves).....kilo. 0 60

| Nos.   | Goods.  | Duty.<br>Kr. öre.  |
|--|---|--|
| Strings:   |   |  |
| 1297   | Of metal wire, not having thread spun round it and not adapted for musical instruments.....   | Dutiable as metal wire.  |
| 1298   | Other kinds, not specially mentioned.....kilo.  | 1 20   |
| <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.  |   |  |
| 1299   | Fish hooks, including grains ( <i>dagg</i> ) and reels, also fishing rods and lines, fitted, fitted, sinkers and other similar unspecified articles evidently intended for use as fishing appliances..... <i>ad val.</i>                        | 10   |
| *1300  | Toys and Christmas tree decorations, all kinds, without regard to the material; also parts thereof.....kilo.  | 1 30   |
| <i>Note.</i> —No deduction in weight shall be allowed for boxes, paper, or similar coverings, nor for cards.   |   |  |
| Jewellery of all kinds, of material other than gold, silver or platinum, such as bracelets, brooches, brost pins, necklaces and watch chains, crosses, rings, charms, watch hooks, hat clasps, hair clasps and other decorations for the hair, not falling under any other number, and other similar ornaments for personal use, including sleeve links and shirt studs..... |   |  |
| *1301  | .....   | 2 00   |
| <i>Note.</i> —No deduction of weight shall be allowed for cases, paper and similar coverings, nor for cards.   |   |  |
| Buttons, n.s.m., and parts thereof:  |   |  |
| Covered:   |   |  |
| 1302   | With textile material containing silk.....kilo.   | 2 00   |
| 1303   | With other textile material.....  | 1 00   |
| <i>Note.</i> —Fassemblerie buttons, not consisting of covered button shape of wood, pasteboard or metal, are dutiable as passermerie.  |   |  |
| 1304   | Wholly of iron, bone, horn, or papier-mâché.....kilo.   | 0 50   |
| Wholly of non-precious metals except iron, or of iron in combination with other non-precious metal:  |   |  |
| *1305  | Gilt or silvered.....kilo.  | 1 80   |
| Other kinds:   |   |  |
| *1306  | Composed wholly of one of the metals or metal alloys above-mentioned, not combined with other materials.....kilo.   | 0 75   |
| *1307  | Other kinds.....  | 0 80   |
| *1308  | Wholly of glass or porcelain.....   | 0 50   |
| *1309  | Of vegetable ivory.....   | 0 80   |
| *1310  | Of mother-of-pearl; also buttons, n.s.m., composed of two or more materials.....kilo.   | 1 00   |
| 1311   | Other kinds.....  | Dutiable as manufactures of the material of which they consist.        |
| <i>Notes to Nos. 1302-11.</i>  |   |  |
| 1.—In assessing duty no notice shall be taken of loops (rings) or of insertions of discs of pasteboard or paper. If buttons or parts thereof dutiable at different rates arrive packed in the same box, the highest rate applicable shall be applied to the whole of the contents.   |   |  |
| 2.—In assessing duty on buttons of all kinds and parts thereof no deduction shall be allowed for the weight of boxes, paper and similar wrappings, nor for cards.  |   |  |
| 1312   | Trunks, portmanteaux, and hat boxes, n.s.m., fitted or not.....kilo.  | 0 60   |
| 1313   | Bags, fitted or not, portfolios, pocket books and purses, not specially mentioned.....kilo.   | 1 30   |
| <i>Note 1.</i> —If these goods are made from a material, manufactures of which are subject to a higher rate of duty than that here specified, they shall be assessed for duty as manufactures of such material.  |   |  |
| <i>Note 2.</i> —No deduction of weight shall be allowed for boxes, paper and similar wrappings, nor for material inserted.   |   |  |
| (Cases ( <i>etuis</i> ) with or without accessories, and boxes and sheaths of material other than paste-board, paper, pulp, leather, skin, or textile material, but not of gold or silver.)  |   |  |
| 1314   | In combination with ivory, tortoise-shell, mother of pearl, shells, amber, agate, metal other than iron, Indian rubber or skin, or with celluloid, gelatine or other plastic material, or with lace, or with textiles containing silk.....kilo. | 1 80   |
| <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings.  |   |  |
| 1315   | Other kinds.....  | Dutiable as manufactures of the material of which they mainly consist. |
| Frames, for photographs and pictures:  |   |  |
| 1316   | Covered with tissue or with material other than paper.....kilo.   | 2 60   |
| 1317   | Other kinds.....  | Dutiable as manufactures of the material of which they mainly consist. |
| <i>Note.</i> —No deduction of weight shall be allowed for boxes, paper and similar coverings, or for the photograph or picture contained in the frame.   |   |  |
| Lay figures or laymen (so-called <i>manikins</i> ):  |   |  |
| 1317½  | Covered with textile material, leather or the like..... <i>ad val.</i>  | 15%  |

| Nos. | Goods.   | Duty.<br>Kr. or.   | Nos. of<br>the Tariff. | Goods.  | Tare<br>percentage. |
|------|--|--|------------------------|---|---------------------|
|      |  |  |                        |   |                     |
|      | Other kinds.....   | Dutiable as manufactures of the material of which they mainly consist. | 109                    | Dates: In cases.....  | 15                  |
|      |  |  |                        | In wooden boxes.....  | 10                  |
|      |  |  |                        | In cardboard boxes.....   | 7                   |
|      | Tobacco pipes and bowls and stems therefor; also cigar and cigar holders.....  | 2 00   | 109                    | Orange, lemon, and bitter orange peel, not salted, in gross bales.....  | 10                  |
| 1318 | Of merschnon, real or imitation, or of amber.....  | 0 70   | 110                    | Raisins: So-called "sultana" in cases.....  | 20                  |
| 1319 | Other kinds.....   |  |                        | Other kinds: In cases.....  | 15                  |
|      | Note.—No deduction of weight shall be allowed for cases, boxes, paper and similar wrappings.   |  |                        | In cases weighing gross:<br>5 kilos, or less.....   | 35                  |
| 1320 | Penholders and points for drawing or writing of material other than gold or silver.....  | 1 00   |                        | Over 5, but not over 10 kilos.....  | 28                  |
|      | Note.—No deduction of weight shall be allowed for boxes, paper and similar covering, nor for cards.  |  | 110                    | Over 10, but not over 20 kilos.....   | 28                  |
| 1321 | Wafers and capsules thereof and sealing wafers.....  | 1 00   |                        | Over 20 kilos.....  | 15                  |
|      | Note.—No deduction of weight shall be allowed for boxes, paper and similar coverings.  |  |                        | Currants: In bales.....   | 3                   |
| 1322 | Works of art, not specially mentioned.....   | Free   |                        | In cases or cases.....  | 15                  |
| 1322 | Old and used household utensils and other movable articles, not imported under the conditions mentioned in section 4 of the Tariff Law, provided the owner declares in writing on his word of honour that they are imported for his own use and not for purposes of trade..... | 15%<br>Free  | 113                    | Walnuts, hazelnuts and other nuts not specially mentioned:<br>In bales.....   | 3                   |
| 1323 | Refuse, not specially mentioned, including rags.....   |  |                        | In cases.....   | 12                  |
|      | Articles which cannot be classed under any section of the Tariff.  |  | 113                    | Chestnuts: In bales.....  | 12                  |
| 1324 | Raw materials.....   | Free   |                        | In cases.....   | 10                  |
| 1325 | More or less manufactured.....   | 15%  | 114                    | Almonds: Unshelled: In bales.....   | 5                   |
|      |  |  |                        | In cases.....   | 15                  |
|      |  |  |                        | In cases.....   | 20                  |
|      |  |  |                        | Shelled: In bales.....  | 15                  |
|      |  |  |                        | In cases.....   | 20                  |
|      |  |  |                        | In cases.....   | 20                  |
|      |  |  | 114                    | Nut kernels: In bales.....  | 3                   |
|      |  |  |                        | In cases.....   | 20                  |
|      |  |  | 115                    | Other, not specially mentioned, edible (not salted):<br>In bales.....   | 3                   |
|      |  |  |                        | In cases.....   | 10                  |
|      |  |  |                        | In cases.....   | 15                  |
|      |  |  |                        | Vegetables, not specially mentioned:<br>Fresh: In bales of tissue.....  | 1                   |
|      |  |  | 120                    | In cases.....   | 12                  |
|      |  |  | 121                    | Other kinds, not falling under Nos. 118 to 120:<br>In cases.....  | 12                  |
|      |  |  |                        | In chip baskets.....  | 10                  |
|      |  |  |                        | In osier baskets.....   | 15                  |
|      |  |  | 122                    | Salted or dried, even with roots:<br>In bales.....  | 3                   |
|      |  |  |                        | In cases.....   | 10                  |
|      |  |  |                        | In cases.....   | 15                  |
|      |  |  | 137                    | Cheese, all kinds, in wooden tubs weighing gross:<br>100 kilos, or less.....  | 15                  |
|      |  |  |                        | Over 100, but not over 140 kilos.....   | 12                  |
|      |  |  |                        | Over 140 kilos.....   | 8                   |
|      |  |  | 138, 139               | Butter, natural or artificially prepared:<br>In small tins.....   | 17                  |
|      |  |  |                        | In cases.....   | 11                  |
|      |  |  | 140                    | Dripping (rendered fat) in cases.....   | 17                  |
|      |  |  | 141                    | Honey, even if artificial:<br>In cases.....   | 12                  |
|      |  |  |                        | In glass bottles.....   | 25                  |
|      |  |  |                        | To earthenware jars.....  | 35                  |
|      |  |  | 144                    | Caviar and salted fish roe, not specially mentioned:<br>In cases or small barrels, weighing gross:<br>5 kilos, or less..... | 20                  |
|      |  |  |                        | Over 5 kilos.....   | 25                  |
|      |  |  |                        | In glass pots not hermetically sealed.....  | 15                  |
|      |  |  |                        | In tins not hermetically sealed.....  | 10                  |
|      |  |  |                        | Tails of cray fish, in brine, in small tins.....  | 25                  |
|      |  |  | 150                    | Sugar of milk and malt sugar:<br>In cases.....  | 12                  |
|      |  |  |                        | In cases.....   | 10                  |
|      |  |  | 152                    | Cocoa beans and shells:<br>In single bales.....   | 2                   |
|      |  |  |                        | In double bales.....  | 3                   |
|      |  |  |                        | In cases.....   | 12                  |
|      |  |  |                        | Coffee:<br>Not roasted: In single bales of tissue.....  | 15                  |
|      |  |  | 155                    | In double bales of tissue.....  | 25                  |
|      |  |  |                        | In double bales, one of tissue, the other of bast.....  | 5                   |
|      |  |  |                        | In cases.....   | 10                  |
|      |  |  |                        | In wooden cylinders.....  | 3                   |
|      |  |  | 156                    | Roasted or baked, even if ground, and coffee substitutes, all kinds:<br>In packets.....                                     | 2                   |
|      |  |  |                        | In tins.....  | 2                   |
|      |  |  |                        | In packets contained in cases or cases.....   | 10                  |
|      |  |  | 157                    | Tea, in lead-lined chests, with or without covering.....  | 25                  |
|      |  |  | 158                    | Sugar: Refined, all kinds:<br>Moulded, in cases.....  | 14                  |
|      |  |  |                        | Crushed or pulverized:<br>In single bales.....  | 1                   |
|      |  |  |                        | In double bales.....  | 2                   |
|      |  |  |                        | In cases, weighing gross:<br>400 kilos, or less.....  | 2                   |
|      |  |  |                        | Over 400 kilos.....   | 7                   |
|      |  |  |                        | Sawn or broken into cakes, in cases.....  | 12                  |
|      |  |  |                        | In leaves:<br>In paper wrappings.....   | 3                   |
|      |  |  |                        | In cases of light wood:<br>Weighing gross 300 kilos, or less:<br>Without paper.....   | 11                  |
|      |  |  |                        | With paper.....   | 11                  |
|      |  |  |                        | Weighing gross over 300 kilos:<br>Without paper.....  | 9                   |
|      |  |  |                        | With paper.....   | 12                  |
|      |  |  |                        | In cases of heavy wood:<br>Weighing gross 300 kilos, or less:<br>Without paper.....   | 16                  |
|      |  |  |                        | With paper.....   | 19                  |
|      |  |  |                        | Weighing gross over 300 kilos:<br>Without paper.....  | 14                  |
|      |  |  |                        | With paper.....   | 17                  |

## SCHEDULE OF TARES FOR IMPORTED GOODS.

| Nos. of the Tariff. | Goods.   | Tare percentage. |
|---------------------|--|------------------|
| 56                  | Pork:<br>Other kinds, in cases.....  | 20               |
|                     | Salted, in brine, in cases.....  | 40               |
| 57                  | Lard (inter), in cases.....  | 17               |
| 59                  | Meat, other kinds, including edible portions of animals, such as liver, kidneys, &c. n. s. m. and not classifiable as conserved meat, salted, in brine, in cases.....  | 35               |
| 61                  | Oleomargarine in cases.....  | 10               |
| 70                  | Horsehair prepared or manufactured, even if in combination with other hair or vegetable fibres, including curled horsehair and horsehair cord, in bales.....   | 3                |
| 72                  | Feathers and quills, n. s. m. stripped, also down, in bales.....   | 6                |
| 74, 76, 78, 79      | Cereals, not milled or milled, in bales.....   | 15               |
| 80                  | Rice, unhusked or with the outer husk only.....  | 15               |
| 81                  | Rice, polished: In bales.....  | 15               |
|                     | In cases.....  | 9                |
| 81                  | Rice ground, in bales.....   | 15               |
| 82                  | Grouts, all kinds, n. s. m. and macaroni and vermicelli:<br>In bales.....  | 2                |
|                     | In cases.....  | 17               |
| 83                  | Starch, all kinds: In bales.....   | 2                |
|                     | In cases.....  | 13               |
|                     | In cases.....  | 12               |
| 85, 88, 89          | Seeds: Canary, timothy grass and red clover:<br>In bales.....  | 3                |
|                     | In cases.....  | 15               |
| 92                  | Grass, braided or split, even if in combination with hair of a kind not subject to duty; also other substitutes for horsehair such as dried morris and curled fibre, and moss prepared as upholstery material, in bales..... | 2                |
| 93                  | Hops: In bales.....  | 3                |
|                     | In cases with inside cases of tin plate.....   | 20               |
|                     | In iron cylinders.....   | 25               |
| 99                  | Oilseeds, root, even if dried, in bales.....   | 3                |
|                     | Fruits (of trees) and berries:<br>Fresh or boiled only, even if crushed or otherwise broken up:<br>Oranges, in cases weighing gross:<br>50 kilos, or less.....   | 22               |
|                     | More than 50 kilos.....  | 18               |
|                     | Bananas, packed in crates.....   | 30               |
|                     | Lemons, in cases.....  | 20               |
|                     | Bitter oranges, in cases.....  | 22               |
|                     | Grapes, in cases or cases.....   | 33               |
|                     | Other kinds, not specially mentioned:<br>In cases.....   | 12               |
|                     | In chip baskets.....   | 10               |
|                     | In wicker baskets.....   | 15               |
|                     | Dried:<br>Apples in slices or pieces, from which the peel and core have not been removed (so-called chopped apples for making summer drinks), and apple cores and peel:<br>In bales.....                                     | 3                |
|                     | In cases.....  | 10               |
|                     | In cases.....  | 12               |
|                     | In cardboard boxes.....  | 10               |
|                     | In glass pots.....   | 40               |
| 109                 | Figs: In boxes.....  | 12               |
|                     | In tins or in cardboard boxes.....   | 7                |
|                     | In cases.....  | 10               |
|                     | In barrels or tins.....  | 6                |
|                     | In packages composed of several nuts in a single wrapper.....  | 10               |
|                     | In cases weighing gross:<br>5 kilos, or less:<br>Without exterior case.....  | 20               |
|                     | With exterior case.....  | 25               |
|                     | Over 5 kilos.....  | 15               |

## SCHEDULE OF TARIKS FOR IMPORTED GOODS—continued.

| No. of the Tariff. | Goods.   | Tare percentage. | No. of the Tariff. | Goods.  | Tare percentage.   |   |
|--------------------|--|------------------|--------------------|---|--|---|
| 159, 160           | Unrefined: In bales of single tissue   | 3                | 235                | Wool for cigar boxes, 7 millimetres or less in thickness.   | 13   |   |
|                    | In bales of double tissue, or of bast or rush  | 3                |                    | In cases  | 13   |   |
|                    | In casks of light wood   | 10               | 243                | Shufles for axes, sledge and other hammers, shovels, spades, forks, hoes, scythes and hay forks, in cases   | 22   |   |
|                    | In casks of heavy wood   | 12               | 252                | Heavywood furniture, in straw   | 13   |   |
|                    | In baskets   | 8                | 268                | Corks for bottles, &c., not mounted, in bales   | 8  |   |
|                    | In cases   | 13               |                    |   |  |   |
| 161                | Syrup and molasses, in casks   | 12               | 307, 308, 310-313  | Paper:  |  |   |
| 162                | Grape sugar and glucose:   |                  |                    | In cases weighing gross:  |  |   |
|                    | In casks   | 12               |                    | 150 kilos, or less  | 15   |   |
|                    | In cases   | 10               |                    | Over 150 kilos  | 12   |   |
| 163                | Starch syrup, in casks   | 12               |                    | In packets with wooden bottoms  | 8  |   |
| 163                | Colouring matter, in casks   | 12               | 317                | Emery paper, glass paper, sand paper and other grinding or polishing paper, in packets with wooden bottoms  | 3  |   |
| 165                | Liquorice: In blocks, in cases   | 12               |                    | In cases  | 12   |   |
|                    | In rolls, in cases   | 12               | 318, 319           | Wall paper, including friezes, &c.:   |  |   |
|                    | In cases   | 20               |                    | In bales  | 7  |   |
| 169                | Mustard, not ground (mustard seed):  |                  |                    | In cases  | 30   |   |
|                    | In bales   | 3                | 330                | Bobbin and spool-threads of paper, &c.:   |  |   |
|                    | In casks   | 15               |                    | In bales  | 4  |   |
| 172                | Communi, in bales  | 3                |                    | In cases  | 22   |   |
| 173                | Pepper, not ground, in bales   | 3                |                    |   |  |   |
| 173                | Ginger, not ground:  |                  | 356, 358           | Silk, even if in combination with other textile materials, in small packages put up for retail sale:  |  |   |
|                    | In bales   | 4                |                    | On wooden rollers   | 40   |   |
|                    | In casks of light wood   | 16               |                    | On wooden rollers in cardboard boxes  | 50   |   |
|                    | In casks of heavy wood   | 20               |                    | Yarn: Of wool, with or without admixture of other textile materials except silk:  |  |   |
|                    | In casks of heavy wood   | 22               |                    | 381-391   | Embolddering yarn and so-called half-zephyr yarn:                                |   |
| 173                | Olives and clove stalks, not ground:   |                  |                    | In paper wrappings  | 5  |   |
|                    | In single bales  | 8                |                    | " (small packets) with outer covering of paper  | 10   |   |
|                    | In double bales  | 5                |                    | " and single packing  | 15   |   |
| 175                | Mace: In bales   | 5                |                    | " and double packing  | 18   |   |
|                    | In casks or cases of light wood  | 25               |                    | Other kinds: In paper wrappings   | 2  |   |
|                    | In casks or cases of heavy wood  | 35               |                    | In bales weighing gross 450 kilos, or less:   |  |   |
| 176                | Cinnamon, including also cinnamon buds and cassia lignea, not ground:  |                  |                    | Without paper around each packet or in warps in paper wrappings:  |  |   |
|                    | In bales   | 5                |                    | In single packing:  |  |   |
|                    | In cases without covering  | 20               |                    | Without iron hoops  | 3  |   |
|                    | In cases with covering   | 22               |                    | With iron hoops   | 4  |   |
|                    | In baskets with tissue wrapper   | 16               |                    | In double packing:  |  |   |
| 178                | Anise and star-anise, also fennel:   |                  |                    | Without iron hoops  | 4  |   |
|                    | In bales of tissue   | 3                |                    | With iron hoops   | 5  |   |
|                    | In bales of grass  | 6                |                    | With paper around each packet:  |  |   |
| 178                | Coriander: In bales  | 3                |                    | In single packing   |  |   |
|                    | In casks or cases  | 15               |                    | Without iron hoops  | 4  |   |
| 179                | Bay leaves, dried, in bales  | 5                |                    | With iron hoops   | 5  |   |
| 179                | Bay berries, dried:  |                  |                    | In double packing:  |  |   |
|                    | In bales   | 3                |                    | Without iron hoops  | 5  |   |
|                    | In cases   | 15               |                    | With iron hoops   | 6  |   |
| 183                | Brandy and spirits, all kinds, including also arrack, rum and cognac, in casks of sheet iron weighing gross: |                  |                    | In bales weighing gross over 450 kilos:   |  |   |
|                    | 400 kilos, or less   | 22               |                    | Without paper around each packet or in warps in paper wrappings   | 3  |   |
|                    | Over 400, but not over 700 ki os.  | 18               |                    | With paper around each packet   | 5  |   |
|                    | Over 700 kilos   | 15               |                    | Note.—In determining the net weight of woollen yarn or spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods. |  |   |
|                    | Arrack, in wooden casks:   |                  | 426-431            | Single: In bales  | 5  |   |
|                    | In small whole barrels   | 19               |                    | In paper wrappings  | 2  |   |
|                    | In other casks weighing gross:   |                  | 432, 433           | Of two or more threads:   |  |   |
|                    | 50 kilos, or less  | 18               |                    | In bales  | 5  |   |
|                    | Over 50 kilos  | 16               |                    | In paper wrappings  | 2  |   |
|                    | Other kinds, in wooden casks weighing gross:   |                  | 432, 433           | Twisted thread: In bales:   |  |   |
|                    | Over 50 kilos, or less   | 18               |                    | In cardboard boxes  | 20   |   |
|                    | Over 50 kilos  | 16               |                    | On wooden rollers in cardboard boxes  | 46   |   |
| 186, 187           | Wines, in casks weighing gross:  |                  |                    | Not in bales:   |  |   |
|                    | Less than 50 kilos   | 20               |                    | In paper wrappings  | 5  |   |
|                    | 50 kilos, or more  | 18               |                    | In bales  | 2  |   |
| 191                | Juices of berries and fruits, in casks weighing gross:   |                  |                    | In paper wrapping   | 5  |   |
|                    | Less than 50 kilos   | 20               |                    | Twisted thread: In bales:   |  |   |
|                    | 50 kilos, or more  | 18               |                    | In cardboard boxes  | 20   |   |
| 196                | Tobacco: Unmanufactured:   |                  |                    | On wooden rollers in cardboard boxes  | 46   |   |
|                    | Leaves and stalks:   |                  |                    | Not in bales:   |  |   |
|                    | In single bales: Of tissue   | 2                |                    | In paper wrappings  | 5  |   |
|                    | Of cane  | 3                |                    | In bales  | 2  |   |
|                    | Of bast  | 5                |                    | In paper wrapping   | 5  |   |
|                    | In double bales, one of tissue, the other of rushes  | 5                |                    | Of more than 15 millimetres; also so-called cable yarn, in bast mats  | 2  |   |
|                    | In baskets   | 15               | 434, 435           | Of 5 millimetres or less, of two or more threads, in paper wrappings  | 5  |   |
|                    | In wrappers of palm leaves and tissue  | 13               |                    | 436-442   | Sacking and pack cloth, of jute, unbleached and undyed, in bales with iron hoops | 2 |
|                    | In acorns of skin  | 8                |                    | 478-495   | Cotton yarn  |   |
|                    | In casks, containing on an average:  |                  |                    | Embolddering yarn, in paper wrappings (small packets), with outer covering of paper   | 10   |   |
|                    | Rolls of at least 1 centimetre in thickness  | 12               |                    | Other: In paper wrappings   | 2  |   |
|                    | Rolls of less than 1 centimetre in thickness   | 8                |                    | In bales weighing gross 150 kilos, or less:   |  |   |
|                    | In cases weighing gross:   |                  |                    | Without paper around each packet or in warps with paper wrappings:  |  |   |
|                    | 175 kilos, or less   | 26               |                    | In single packing   | 2  |   |
|                    | Over 175 kilos   | 20               |                    | In double packing   | 3  |   |
| 196                | Manufactured: Cigars:  |                  |                    | With paper around each packet:  |  |   |
|                    | In boxes (with outer case) containing:   |                  |                    | In single packing   | 6  |   |
|                    | 25 cigars or less  | 50               |                    | In double packing   | 3  |   |
|                    | Over 25, but not over 50 cigars  | 40               |                    | With paper around each packet:  |  |   |
|                    | Over 50, but not over 100 cigars   | 30               |                    | In single packing   | 6  |   |
|                    | Over 100 cigars  | 25               |                    | In double packing   | 3  |   |
|                    | In palm leaf wrappings   | 25               |                    | In bales weighing gross over 150 kilos:   |  |   |
| 196                | Cigarettes, in paper wrappings   | 10               |                    | Without paper around each packet or in warps with paper wrappings:  |  |   |
| 197                | Other kinds:   |                  |                    | In single packing   | 2  |   |
|                    | Cut tobacco: In paper packets  | 4                |                    | In double packing   | 3  |   |
|                    | In bags of tissue  | 4                |                    | With paper around each packet:  |  |   |
|                    | In paper wrappings and thin sheet of tin   | 20               |                    | In single packing   | 6  |   |
|                    | In wooden boxes  | 25               |                    | In double packing   | 3  |   |
|                    | In cardboard boxes   | 30               |                    | In bales weighing gross over 150 kilos:   |  |   |
|                    | In ties  | 10               |                    | Without paper around each packet or in warps with paper wrappings:  |  |   |
|                    | Ground or snuff:   |                  |                    | In single packing   | 2  |   |
|                    | In tins weighing gross 500 grammes or less   | 30               |                    | In double packing   | 3  |   |
|                    | In lead canisters weighing gross 500 grammes or less   | 15               |                    | With paper around each packet:  |  |   |
|                    | In tin canisters weighing gross 500 grammes or less  | 9                |                    | In single packing   | 3  |   |
|                    | In casks   | 20               |                    | In double packing   | 4  |   |
|                    | In bottles or jars   | 50               |                    | Note.—In determining the net weight of cotton yarn on spools packed in cases, the invoice produced by the owner of the goods may be taken as a basis. However, the Customs authorities have the right, if they deem fit, to determine the net weight by actually weighing the goods.  |  |   |
|                    | Spun or m-gro head, pressed:   |                  |                    | Sewing thread:  |  |   |
|                    | In casks or cases  |                  |                    | So-called iron wire:  |  |   |
|                    | In rush baskets  | 25               |                    | On cardboard discs  | 50   |   |
|                    | In skins   | 15               |                    | On cardboard discs in cardboard boxes   | 60   |   |
|                    | Chewing (from Norway), in cases  | 10               |                    |   |  |   |



| Nos. of<br>the Tariff. | Goods.   | Tare<br>percentage. | Nos. of<br>the Tariff. | Goods.  | Tare<br>percentage. |
|------------------------|--|---------------------|------------------------|---|---------------------|
|                        | Other kinds, in skins: . . . . .   | 3                   | 1146                   | Chloride of lime, in casks . . . . .  | 12                  |
|                        | In paper wrappings . . . . .   | 6                   | 1149                   | Alum, all kinds, in casks . . . . .   | 7                   |
|                        | In paper wrappings (small packages), with outer cover-<br>ing of paper . . . . .   | 10                  | 1149                   | Aluminium sulphate: . . . . .   | 7                   |
|                        | In bales: . . . . .  | 15                  |                        | In bales . . . . .  | 7                   |
|                        | In double paper wrappings . . . . .  | 25                  | 1152                   | Ammonium sulphate, in casks . . . . .   | 12                  |
|                        | In cardboard boxes . . . . .   | 45                  | 1154                   | Harshorn salts (carbonate of ammonium), in casks . . . . .  | 12                  |
|                        | On woolen rollers, in paper wrappings . . . . .  | 55                  | 1164                   | Blue vitriol (sulphate of copper), in casks . . . . .   | 12                  |
|                        | On wooden rollers, in cardboard boxes . . . . .  | 4                   | 1175                   | Coal tar prepared for covering roofs, &c. by means of the<br>addition of lime, chalk, clay, asbestos or similar mineral<br>substances, in casks . . . . .       | 15                  |
| 541                    | Rubber boots and shoes, in cases . . . . .   | 30                  | 1181                   | Turpentine oil: . In casks . . . . .  | 10                  |
| 605-609                | Slabs for floors and walls: . . . . .  | 15                  |                        | In demijohns with single basket . . . . .   | 20                  |
|                        | In casks . . . . .   | 10                  |                        | In demijohns with double basket . . . . .   | 30                  |
|                        | In cases . . . . .   | 10                  |                        | In casks . . . . .  | 18                  |
| 665, 666               | Stoneware and ornaments of earthenware, in cases . . . . .   | 20                  | 1182                   | Wood spirit, in casks . . . . .   | 16                  |
| 673, 674               | Articles not specially mentioned, of real porcelain: . . . . .   | 25                  | 1188                   | Lampblack and similar black substances: . . . . .   | 30                  |
|                        | Plates in casks, cases or baskets . . . . .  | 25                  |                        | In small cylindrical receptacles of wood, called <i>bassa</i> . . . . .   | 30                  |
|                        | Other articles: . . . . .  | 35                  |                        | In casks or cases . . . . .   | 30                  |
|                        | In casks or cases . . . . .  | 25                  |                        | In small packets with outer covering of paper . . . . .   | 20                  |
| 676, 676               | Articles not specially mentioned, of faience (imitation<br>porcelain), and pottery and other earthenware, n. s. m.,<br>even if in combination with iron or wood: . . . . .   | 25                  | 1189                   | Animal charcoal and bone black: . . . . .   | 3                   |
|                        | Plates in casks, cases or baskets . . . . .  | 25                  |                        | In bales . . . . .  | 12                  |
|                        | Other articles: . . . . .  | 35                  |                        | In casks . . . . .  | 2                   |
|                        | In casks or cases . . . . .  | 25                  | 1190                   | Tar colours and dyestuff extracts with addition of solvents or<br>mordants, such as acetic acid, acotin, tannic acid, alum<br>or other metallic salt: . . . . . | 20                  |
|                        | In bales . . . . .   | 20                  |                        | In casks weighing gross: . . . . .  | 20                  |
| 680, 686               | Sheet glass, even if coloured, and plate glass: . . . . .  | 20                  |                        | 100 kilos, or less . . . . .  | 18                  |
|                        | Not silvered, dulled, ground and polished, etched, curved<br>or bell shaped, in cases . . . . .  | 13                  |                        | Over 100, but not over 200 kilos . . . . .  | 15                  |
| 687, 688               | Silvered, in small cases, regardless of the outer case . . . . .   | 25                  | 1201                   | Printers' ink, black: . . . . .   | 15                  |
| 690-696                | Bottles and jars, in casks or cases . . . . .  | 20                  |                        | In casks weighing gross: . . . . .  | 20                  |
|                        | In bales . . . . .   | 10                  |                        | 15 kilos, or less . . . . .   | 15                  |
|                        | Glass and enamel ware, n. s. m., even if in combination<br>with material other than gold or silver, provided they<br>cannot be classed as jewellery, including decanters: . . . . .  | 70                  |                        | Over 15 kilos . . . . .   | 10                  |
| 703, 704               | Globes for lamps, in casks or cases . . . . .  | 20                  |                        | In sheet iron cylinders . . . . .   | 18                  |
|                        | Penlights for chandeliers (glass prisms), in cases . . . . .   | 40                  | 1203                   | Colours, prepared with oil, not specially mentioned: . . . . .  | 10                  |
|                        | Other kinds: In casks or cases . . . . .   | 10                  |                        | In tin plate receptacles . . . . .  | 15                  |
|                        | In hay or straw . . . . .  | 60                  |                        | In sheet iron casks or cylinders . . . . .  | 1.5                 |
| 704                    | Lamp-glasses, in casks or cases . . . . .  | 10                  | 1229                   | Superphosphates, in bales . . . . .   | 16                  |
| 706-766                | Wire, cold-rolled or drawn, including cold-rolled or cold-<br>drawn hoop and shapel iron, all in the form of rods or<br>coils, the greatest dimension of the cross section being<br>10 millimetres or less: . . . . .            | 5                   | 1231                   | Common gunpowder, in quarter casks . . . . .  | 16                  |
|                        | On wooden rollers . . . . .  | 10                  | 1244                   | Gluten glue or vegetable glue, in casks weighing gross: . . . . .   | 18                  |
|                        | In casks . . . . .   | 5                   |                        | 100 kilos, or less . . . . .  | 14                  |
| 776, 777               | Nails, n. s. m., also nails, hook nails, &c. for horseshoes,<br>and tacks, in cases . . . . .  | 10                  |                        | Over 100, but not over 300 kilos . . . . .  | 12                  |
|                        | In cases . . . . .   | 7                   |                        | Over 300 kilos . . . . .  | 10                  |
| 776, 777               | Bravls for boots and shoes, in mats and casks . . . . .  | 6                   | 1230                   | Carpenters' glue and other kinds of glue, not liquid, n. s. m.: . . . . .   | 3                   |
| 770, 780               | Rivets: . In casks . . . . .   | 8                   |                        | In bales . . . . .  | 15                  |
|                        | In cases . . . . .   | 10                  |                        | In casks or cases . . . . .   | 10                  |
| 778-782                | Wood screws, in casks or cases . . . . .   | 4                   |                        | In bales . . . . .  | 10                  |
| 808-811                | Oppers, wire, on wooden rollers . . . . .  | 10                  | 1255                   | Wax for sealing bottles, in casks or cases . . . . .  | 10                  |
| 934                    | Shot in casks, also in bags of tissue . . . . .  | 8                   |                        |   |                     |
| 964                    | Printing stamps and dies, characters (type), punches and<br>brass rules for printing or binding establishments; also<br>spacing material of lead or lead alloy, such as<br>quadrats, reglets and sticks, in cases . . . . .      | 8                   |                        |   |                     |
| 966                    | Sweet metal, lead or tin, in cases . . . . .   | 4                   |                        |   |                     |
| 1076                   | Carbon, n. s. m., manufactured for electrical purposes: . . . . .  | 30                  |                        |   |                     |
|                        | Carbon points in cases weighing gross: . . . . .   | 20                  |                        |   |                     |
|                        | 100 kilos, or less . . . . .   |                     |                        |   |                     |
|                        | Over 100 kilos . . . . .   |                     |                        |   |                     |
| Section<br>XIII.       | Machines, apparatus and instruments, except electrical,<br>in cases . . . . .  | 13                  |                        |   |                     |
|                        | Note.—This tax does not apply if the classification<br>of a machine under one or the other of the two scales of<br>weights dutiable at different rates depends upon the<br>question of application of legal tare or actual tare. |                     |                        |   |                     |
|                        | Vegetable fatty oils: . . . . .  |                     |                        |   |                     |
| 1105, 1104             | Raw linseed oil, also linseed oil acid; turnip and rape-<br>seed oil, also rape-seed oil acid . . . . .  | 18                  |                        |   |                     |
|                        | In casks . . . . .   | 10                  |                        |   |                     |
|                        | In case . . . . .  | 13                  |                        |   |                     |
| 1111                   | Stearine (stearic acid), in casks or cases . . . . .   | 20                  |                        |   |                     |
| 1112                   | Glycerin, raw or purified: . . . . .   | 12                  |                        |   |                     |
|                        | In demijohns with baskets and packing . . . . .  | 15                  |                        |   |                     |
|                        | In cases . . . . .   | 10                  |                        |   |                     |
| 1117-1119              | Yarnishes: . In casks . . . . .  | 15                  |                        |   |                     |
|                        | In sheet iron receptacles . . . . .  | 40                  |                        |   |                     |
|                        | In earthenware jars or glass bottles . . . . .   | 12                  |                        |   |                     |
|                        | In casks of light wood . . . . .   | 18                  |                        |   |                     |
|                        | In casks of heavy wood . . . . .   | 16                  |                        |   |                     |
| 1121                   | Candles, all kinds: . . . . .  | 17                  |                        |   |                     |
|                        | Tallow candles, in cases . . . . .   | 22                  |                        |   |                     |
|                        | Other kinds: . . . . .   | 17                  |                        |   |                     |
|                        | In cases of light wood . . . . .   | 17                  |                        |   |                     |
|                        | In cases of hard wood . . . . .  | 22                  |                        |   |                     |
| 1123                   | Soap, other kinds: . . . . .   | 17                  |                        |   |                     |
|                        | In bales . . . . .   | 13                  |                        |   |                     |
|                        | In cases . . . . .   | 17                  |                        |   |                     |
| 1134                   | Soft soap, in casks . . . . .  | 15                  |                        |   |                     |
| 1130                   | Spirits of salts (hydrochloric acid), in demijohns with basket<br>and packing . . . . .  | 15                  |                        |   |                     |
| 1132                   | Sulphuric acid, in demijohns with baskets and packing . . . . .  | 20                  |                        |   |                     |
| 1133                   | Sulphurous anhydride, in earthenware jars . . . . .  | 9                   |                        |   |                     |
| 1133                   | Nitric acid, in bales with packing . . . . .   | 16                  |                        |   |                     |
| 1136-1138              | Yluagur and acetic acid, all kinds: . . . . .  | 40                  |                        |   |                     |
|                        | In casks . . . . .   | 16                  |                        |   |                     |
|                        | In bottles . . . . .   | 40                  |                        |   |                     |
| 1142                   | Oxalic ammonia: . . . . .  | 20                  |                        |   |                     |
|                        | In demijohns with baskets . . . . .  | 30                  |                        |   |                     |
|                        | In wickered bottles . . . . .  | 20                  |                        |   |                     |
| 1143                   | Oxalic potash (potassium hydrate) and caustic soda (sodium<br>hydrate), liquid, in iron casks . . . . .  | 15                  |                        |   |                     |

INSTRUCTIONS TO BE OBSERVED IN APPLYING THE  
CUSTOMS TARIFF.

1.—Goods shall be assessed for duty in the state in which they are imported, but the following provisions shall be observed except where it has been otherwise provided in respect of certain articles.

Articles consisting of a mixture of components which are dutiable under various headings at different rates shall pay duty according to the provision in the Tariff applicable to the component paying the highest rate of duty. Component parts which are present in insignificant quantities only, and which have no essential effect on the nature of the goods, shall be left out of account unless they consist of spirit or ether, or there is reason for believing that they were mixed with the article with the object of preventing its paying duty at the proper rate.

Articles produced by some mechanical process which are combined from component parts dutiable under various Tariff headings at different rates of duty shall pay duty as a whole in accordance with their chief component, by which shall be understood the part which gives the goods their character (such as metal, glass, wood, &c.). If, however, the Tariff in its provisions relative to the chief component contains no mention of such a combination as the goods present, and also in case the chief component cannot be ascertained with certainty, the articles shall pay at the rate applicable to the component paying the highest rate of duty, but component parts which are required only for the practical use of the article, or which do not increase its commercial value to any sensible degree shall be left out of account. An article shall not be regarded as consisting merely for the reason that it contains such parts as nails or ordinary fittings, hinges, locks &c. which serve only to unite the different parts, to fasten it to some other object, or to increase its durability &c.

Composite articles, as referred to above, shall be dutiable as such even if they are taken to pieces when imported, and although some of the separate parts may be missing.

When the Tariff imposes the same rate of duty on parts of an article as on the article as a whole, or otherwise contains provisions in regard to the Customs treatment of parts of certain goods, such provisions shall apply only to objects which are unmistakably intended for use as parts of such goods; and

As manufactures gilt, silvered or chased with other metals, and also as enamelled, painted, printed, varnished or lacquered goods are to be included all articles which have undergone a process in question to any extent, however small, and as polished articles are to be included those which have been polished to a greater or less extent, so that the grinding marks are not visible.

2.—Duty when determined in the Tariff according to weight shall be calculated, unless otherwise specified, on the net weight of the goods, by which shall be understood their actual weight without packing. As regards articles imported packed, the net weight shall be determined, as a rule, by weighing the goods gross, without unpacking or otherwise

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|                                |                          | Iodoform                      | .. 975                        | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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|                                |                          | Iron, plants                  | .. 757, 760                   | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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|                                |                          | Isobutyl                      | .. 1108, 1157                 | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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|                                |                          | Instruments, musical, and de- | .. 957-965                    | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
|                                |                          | tached pieces of              | .. 957-965                    | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
|                                |                          | Do, scientific                | .. 937                        | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
|                                |                          | Do, surgical                  | .. 938, 939                   | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
|                                |                          | Insulators                    | .. 679, 690, 953              | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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|                                |                          | Intestines                    | .. 1145                       | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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|                                |                          | Iron, and mfrs. of            | 707-813, 881                  | Liquorice                       | 966, 967, 970                    | Nephrolepis                   | .. 1145, 1146          |
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| rope, various              | 5020, 5036     | Platinum, and mfrs. of        | 868-871  | Rings                            | 1113                           | roofing                        | 607                         |
| rope, various              | 156, 173       | Playing cards                 | 319, 1160  | Ripolin (enamel)                 | 1113                           | Sledges                        | 908-910                     |
| rope, various              | 156, 173       | Ploughs and ploughshares      | 891, 894   | Rivets                           | 768, 830                       | small wares                    | 1144                        |
| rope, various              | 156, 173       | Plumago                       | 1089, 1090, 1103   | Rob, Boy, Boy-Lafecton's         | 891                            | Smoking articles               | 1144, 1145                  |
| rope, various              | 156, 173       | Plumets                       | 376, 1138  | Rollers and cloth crushers       | 891                            | Snails                         | 87, 150                     |
| rope, various              | 156, 173       | Plumb                         | 409, 413, 447, 476   | Roaches                          | 881, 898                       | Snuff                          | 111                         |
| rope, various              | 156, 173       | Points, electrical            | 627  | Roots and herbs for distillation | 230, 230                       | Soaps                          | 982, 983, 1141-1144         |
| rope, various              | 156, 173       | Poles, telegraph              | 231, 232, 742, 898   | Roots and herbs for distillation | 230, 230                       | Seawort, herbs and roots of    | 1093                        |
| rope, various              | 156, 173       | Polysilphons                  | 932, 938   | Roots, gentian                   | 20, 221, 967                   | Soda                           | 1001, 1023, 1028, 1038      |
| rope, various              | 156, 173       | Polysilphons                  | 1138, 1139   | Roots, gentian                   | 20, 221, 967                   | bleaching                      | 1138, 1139                  |
| rope, various              | 156, 173       | Pomaton                       | 982, 983   | Roots, medicinal                 | 966, 967                       | Soda, caustic                  | 1000, 1001                  |
| rope, various              | 156, 173       | Pomegranates                  | 390  | Roots, medicinal                 | 966, 967                       | salts of                       | 1001                        |
| rope, various              | 156, 173       | Popples                       | 204  | Roots, medicinal                 | 966, 967                       | Solder                         | 817, 827                    |
| rope, various              | 156, 173       | Porecelain                    | 680, 873   | Roots, medicinal                 | 966, 967                       | Sole leather                   | 190-135                     |
| rope, various              | 156, 173       | Portbatters' wares            | 680, 873   | Roots, medicinal                 | 966, 967                       | Soluble glass                  | 1092                        |
| rope, various              | 156, 173       | Portulacas                    | 188, 323, 840  | Roots, medicinal                 | 966, 967                       | colour of                      | 1092                        |
| rope, various              | 156, 173       | Portulacas                    | 188, 323, 840  | Roots, medicinal                 | 966, 967                       | Sorghum                        | 1138, 1148                  |
| rope, various              | 156, 173       | Postage stamps                | 327  | Roots, medicinal                 | 966, 967                       | Soaps, and articles for        | 106                         |
| rope, various              | 156, 173       | Potash, salts of              | 1060, 1001, 1011, 1012, 1020, 1031, 1045, 1048, 1051, 1052, 1053, 1054 | Roots, medicinal                 | 966, 967                       | Spectacles                     | 800                         |
| rope, various              | 156, 173       | Potassium and its compounds   | 168, 974, 1002, 1019, 1053   | Roots, medicinal                 | 966, 967                       | Spices                         | 74                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Spinning and twisting machines | 1881                        |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Spirits of wine                | 126, 1070, 1088             |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Sponges                        | 893                         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Spinning wheels                | 893                         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Spoons                         | 253, 885                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Springs                        | 737-739, 790, 804, 805, 965 |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Squares                        | 1159                        |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stamp, india-rubber            | 1159                        |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stand and oil holders          | 1159                        |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Lamps                          | 693                         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stands, music                  | 278, 280                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Star-anise seed                | 967                         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Statues and figures            | 600, 601                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Statues and figures            | 600, 601                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Steam boilers                  | 831, 882                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stearine                       | 1134                        |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stellate                       | 694                         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Steel & mfrs. of               | 728, 892, 913, 1116         |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stereoscopes                   | 821, 946                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stereoscopic plates            | 821, 946                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stocks                         | 250, 592, 593, 680, 681     |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Sticks                         | 638, 974                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stills                         | 894, 895                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stone, and mfrs. of            | 596, 611                    |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      | 27                          |
| rope, various              | 156, 173       | Potatoes                      | 46, 45   | Roots, medicinal                 | 966, 967                       | Stones, apricot and peach      |                             |

|  |                              |                                    |                         |  |                                   |  |                                       |                                    |
|--|------------------------------|------------------------------------|-------------------------|--|-----------------------------------|--|---------------------------------------|------------------------------------|
| Teddies .. .. .                        | Nos. 891                     | Trunks .. .. .                     | Nos. 1144               | Vests .. .. .  | Nos. 545                          | Whey powder .. .. .                          | Nos. 977                              |                                    |
| Teth, animal .. .. .                   | 152                          | Tripoli .. .. .                    | 625, 636                | Vetches .. .. .  | 545                               | Whips and whip-handles .. .. .               | 1145                                  |                                    |
| " artificial .. .. .                   | 939                          | Truffles .. .. .                   | 103                     | Vinegars .. .. .   | 130                               | Whiskey .. .. .                              | 128, 127                              |                                    |
| " metallic, for implements .. .. .     | 728, 801, 803, 809, 853, 893 | Trunks .. .. .                     | 1152                    | Vinometers .. .. .   | 937                               | White of all kinds 1071, 1099, 1090, .. .. . | 1100, 1104, 1107, 1125                |                                    |
| Telephones, and detached parts .. .. . | 951                          | Tuberculin .. .. .                 | 973                     | Vises .. .. .  | 757, 760, 803, 809                | White lead .. .. .                           | 1100, 1107                            |                                    |
| Of the same .. .. .                    | 951                          | Tubes and pipes .. .. .            | 922                     | Vitrifications .. .. .                                     | 609                               | Wicks .. .. .                                | 1108, 1146                            |                                    |
| Telescopes .. .. .                     | 916                          | Tubs, lard .. .. .                 | 254                     | Wall paper .. .. .   | 345, 346, 459                     | Wigmakers' wares .. .. .                     | 486                                   |                                    |
| Tents .. .. .                          | 581                          | Tulle .. .. .                      | 364, 373, 371, 416, 417 | Wares, wools .. .. .                                       | 250, 270, 271                     | Window glass .. .. .                         | 884                                   |                                    |
| Terra-cotta wares .. .. .              | 963, 964                     | Turkey .. .. .                     | 293, 390                | Washing, substance for 1138, 1139                          | 161                               | Windows, painted .. .. .                     | 709, 701                              |                                    |
| Thimbles .. .. .                       | 1115                         | Turner's wares .. .. .             | 973                     | Waste materials and manures 161-                           | 171                               | Wines .. .. .                                | 116-128, 391                          |                                    |
| Thongs .. .. .                         | 183                          | Turners' wares .. .. .             | 257, 268                | Waxes .. .. .  | 344, 396, 424, 456, 516           | Wire .. .. .                                 | 722, 724, 818, 823, 824, 842, .. .. . | 850, 855, 860, 873, 871, 963, 1146 |
| Thrashing machines .. .. .             | 1047                         | Twine .. .. .                      | 423                     | Water-glasses .. .. .                                      | 693, 694                          | Wool .. .. .                                 | 1093                                  |                                    |
| Tiles 621, 622, 634, 647-650, 684, 751 | 951                          | Type, printing .. .. .             | 844, 845                | Watches, aromatic .. .. .                                  | 126, 127                          | " wool .. .. .                               | 1051, 1052                            |                                    |
| Timber .. .. .                         | 229, 230, 233, 235, 210      | Typewriters .. .. .                | 948                     | " cherry .. .. .   | 968                               | Wormwood, extract of .. .. .                 | 981                                   |                                    |
| Tin, and minis. of .. .. .             | 853-858                      | Ultramarine .. .. .                | 1106                    | " Cologne .. .. .  | 982, 983                          | Wool, and manufactures of 223-271            | 1161                                  |                                    |
| " salts of .. .. .                     | 1110, 1147                   | Umbrellas and parasols 576-579     | 576-579                 | " lettuce .. .. .  | 968                               | Wringing machines .. .. .                    | 872, 894                              |                                    |
| Tinctures .. .. .                      | 1047                         | Under-linen .. .. .                | 530-534                 | " mineral .. .. .  | 974                               | Writing-cases .. .. .                        | 1159                                  |                                    |
| Tin .. .. .                            | 981-983                      | Underwear .. .. .                  | 974                     | " mother .. .. .   | 978                               | Writing materials .. .. .                    | 1159                                  |                                    |
| Tin-plate wares .. .. .                | 857, 858                     | Urns .. .. .                       | 964                     | " mouth .. .. .  | 982, 983                          | Yarn 347-359, 397-404, 416, 460-470          | 347-359                               |                                    |
| Tissues 360-377, 392, 406-416, 447     | 171-175, 184, 329, 635       | Utensils, kitchen .. .. .          | 787, 790, 803           | " orange-blossom .. .. .                                   | 968                               | " cotton .. .. .                             | 347-359                               |                                    |
| Tobacco .. .. .                        | 107-111                      | Vaccine .. .. .                    | 878                     | " raspberry .. .. .  | 122, 123                          | " linen, hemp & jute .. .. .                 | 337-404                               |                                    |
| Toilet articles .. .. .                | 1144                         | Valises .. .. .                    | 1152, 1153              | Water-meter apparatus .. .. .                              | 910                               | " silk .. .. .                               | 430-482                               |                                    |
| Toilet linen .. .. .                   | 370                          | Valisins .. .. .                   | 1093, 1094              | Wax, and manufactures of 1123, 1124, 1129, 1135-1137, 1143 | 1123, 1124, 1129, 1135-1137, 1143 | " wool .. .. .                               | 460-470                               |                                    |
| Toiletine .. .. .                      | 1060                         | Vamp, leather fur .. .. .          | 180, 184                | Wax, bottling .. .. .                                      | 1158                              | Yeast .. .. .                                | 105, 106                              |                                    |
| Tolou .. .. .                          | 1065                         | Vanilla .. .. .                    | 46, 47                  | Wax-work shops .. .. .                                     | 1164                              | Yellow lake .. .. .                          | 1102                                  |                                    |
| Tomatoes .. .. .                       | 40, 44                       | Vans, trucks, &c., railway .. .. . | 918                     | Wax-work shops .. .. .                                     | 1164                              | Yellow of chrome and of lead .. .. .         | 1100, 1106                            |                                    |
| Tomatoes .. .. .                       | 388, 402                     | Varishes .. .. .                   | 1102, 1113, 1114        | Wax-work shops .. .. .                                     | 1164                              | Yerba mate .. .. .                           | 967                                   |                                    |
| Tools .. .. .                          | 747-760                      | Vaseline, and oil of .. .. .       | 1130, 1131              | Wax-work shops .. .. .                                     | 1164                              | Yorks, egg .. .. .                           | 1071                                  |                                    |
| Torches, resin .. .. .                 | 1088                         | Vases .. .. .                      | 601, 604                | Wearing apparel .. .. .                                    | 516, 551                          | Zaffre, carmine of .. .. .                   | 1086                                  |                                    |
| Tortoiseshell, and manufac- .. .. .    | 157                          | Vegetable plants .. .. .           | 220                     | Weights .. .. .  | 675, 793, 801, 886                | Zinc, and manufactures of .. .. .            | 848-862                               |                                    |
| tures of .. .. .                       | 157                          | Vegetables .. .. .                 | 40-48                   | Whalebone .. .. .  | 153, 154                          | " chemical combinations .. .. .              | 1021, 1022, 1013, 1048, .. .. .       | 1090, 1104-1107                    |
| Touchstone .. .. .                     | 604                          | Vehicles .. .. .                   | 912-914, 920, 921       | Wheat .. .. .  | 904                               |  |                                       |                                    |
| Tow .. .. .                            | 346, 336                     | Velocipeds .. .. .                 | 910, 913-917            | Wheat-arrows .. .. .                                       | 737-739, 824                      |  |                                       |                                    |
| Toys of all kinds .. .. .              | 1160                         | Velvet .. .. .                     | 371, 437                | Whetstones .. .. .   | 604                               |  |                                       |                                    |
| Tracing cloth .. .. .                  | 1159                         | Veners .. .. .                     | 241                     |  |                                   |  |                                       |                                    |
| Traps, mouse .. .. .                   | 270, 271, 737, 750           | Vermifuge .. .. .                  | 1004                    |  |                                   |  |                                       |                                    |
| Trass stone .. .. .                    | 614                          | Verdigris .. .. .                  | 913                     |  |                                   |  |                                       |                                    |
| Tree-bark .. .. .                      | 221, 222                     | Verdine .. .. .                    | 111                     |  |                                   |  |                                       |                                    |
| Trees .. .. .                          | 208-210, 220                 | Vermifuge seed .. .. .             | 965, 967                |  |                                   |  |                                       |                                    |
| Trimings .. .. .                       | 382, 420, 450, 485           | Vernumoth .. .. .                  | 129                     |  |                                   |  |                                       |                                    |
|  |                              | Vessels and boats .. .. .          | 922-924                 |  |                                   |  |                                       |                                    |

## IMPORT AND EXPORT CUSTOMS TARIFF.

## TARIFF IN USE ("TARIF D'USAGE.")

(In force January 1, 1906.)

NOTE.—The figures between parentheses in the body of the tariff after the designation of the goods refer to the duties of the General Tariff, and those in the column of "Rate of duty" to the "Conventional Tariff."

(For countries having Commercial Treaties see end of Tariff.)

When not otherwise mentioned goods are levied on gross weight. n.o.m. = not otherwise mentioned.

MONEY, WEIGHTS AND MEASURES. The monetary unit of Switzerland is the franc = 100 centimes. For weights and measures this country has adopted the metrical system; the quintal employed in the tariff is the metrical quintal of 100 kilograms.

| Tarif<br>d'Usage<br>No.   | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No.   | Goods. | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|---|--|--|---|--------|--|
| <b>IMPORTATION.</b>   |  |  |   |        |  |
| <b>I.—COMESTIBLES, BEVERAGES, TOBACCO.</b>  |  |  |   |        |  |
| <b>A.—Cereals, Maize, Rice and Pulse.</b>   |  |  |   |        |  |
| Neither pearled nor hulled:   |  |  |   |        |  |
| 1 Wheat .. .. .   | Ad. 1.—Spelt, whether husked or not.   | 0 30                                       | 21 Biscuits, and bakers' goods, fine, without sugar .. .. .   | 15 00  |  |
| 2 Rye .. .. .   |  | 0 30                                       | Ad. 20.—Dog biscuits (dog cakes, meat biscuits for dogs) (see also Ad. No. 78); unleavened bread (Mazzos), in loaves or slices for soup, and the same in powder.  |        |  |
| 3 Oats .. .. .  |  | 0 30                                       | 22 Biscuits, and bakers' goods, fine, without sugar .. .. .   | 15 00  |  |
| 4 Barley .. .. .  |  | 0 30                                       | Ad. 21.—English biscuits, without sugar (swèet, see Ad. No. 102), biscuit flour (coating flour), powdered biscuits, toasted flour (Braumhell), potato meal in receptacles of 5 kilos, or less (see also Ad. 14), wafers, gluten bread, pumper nickel. |        |  |
| 5 Rice, husked or not .. .. .   | (frs. 0 30)  | Free.                                      | 23 Fruits, edible berries, fresh, in bulk or in bags .. .. .  | Free.  |  |
| 6 Other cereals .. .. .   | Ad. 6.—Dari (sorgho, Indian millet); millet, buckwheat.  | 0 30                                       | 24 In other packing, apples, pears, apricots (frs. 3 00)  | 1 00   |  |
| Ad. 1 to 6.—Cereals in sheaves.   |  | 0 30                                       | 24 Other .. .. .  | 3 00   |  |
| 7 Maize .. .. .   |  | 0 30                                       | N.B.—Cherries for distilling purposes imported without stalks are dutiable under No. 30.  |        |  |
| 8 Beans .. .. .   |  | 0 30                                       | Ad. 24a. Black currants, fresh, not pressed, whether stemmed or not (not subject to monopoly duty)  |        |  |
| 9 Peas .. .. .  |  | 0 30                                       | Ad. 23 and 24a.—Red bilberries, cherries, strawberries, raspberries, mulberries, myrtles &c., fresh, except fresh juniper berries (see Ad. No. 466); prunes, plums, peaches &c., fresh, when dried (see Ad. No. 25-27).                               |        |  |
| 10 Other pulse .. .. .  | Ad. 10.—Lentils.   | 0 30                                       | Fruit dried or drained:   |        |  |
| Cereals, maize, pulse, in the grain, pearled, cleaned, husked or crushed; groats, semolina.                 |  | 2 50                                       | 25a With the stones, plums and prunes in receptacles or packages of any description .. .. .   | 2 00   |  |
| 11 Oats .. .. .   |  | 2 50                                       | 26b Other .. .. .   | 3 00   |  |
| 12 Rice .. .. .   | Ad. 12.—Broken rice, rice in the grain, pearled or hulled.   | 2 00                                       | 26 With the pits .. .. .  | 3 00   |  |
| 13 Wheaten groats (semoule de blé dur) .. .. .  |  | 1 00                                       | 27 Stoned or without pits .. .. .   | 15 00  |  |
| 14 Other .. .. .  | Ad. 11.—Biscuit flour (coating flour) and powdered biscuits, toasted flour (Braumhell), potato meal, in receptacles of more than 5 kilos. (see also Ad. 21) hulled barley, flour of roasted chestnuts. | 2 50                                       | Ad. 27.—Kernels of peaches, apricots &c.; apricot and peach stones &c.; fruit seeds; fruits with or without stones, also compressed; myrtles, dried; fruit pits, with the exception of quinces (see also Ad. 204).                                    |        |  |
| 15 Malt .. .. .   | Ad. 15.—Roasted barley, barley malt, sugar-beet malt &c.   | 1 50                                       | Ad. 25 to 27.—Apricots, cherries, peaches, pears, apples, prunes and plums &c.; dried or pressed, indigenous fruits (fresh, see 23, 24, 24a).   |        |  |
| Flour in receptacles of all kinds weighing more than 5 kilos:   |  |  | 28 Residue from dried fruits .. .. .  | 10 00  |  |
| 16 Flour of cereals, maize or pulse .. .. .   |  | 2 50                                       | 29 Juice of fruits and berries, fruit juice evaporated  |        |  |
| 17 " of rice .. .. .  |  | 2 50                                       |   |        |  |
| 18 Flour in receptacles of all kinds weighing 5 kilos. or less.   |  | 20 00                                      |   |        |  |
| Ad. 16 to 18.—Flour of any quality, of cereals, maize, rice or pulse, malt ground (maltoise), banana flour. |  |  |   |        |  |
| 19 Alimentary food for infants; "vignolat" (infants' food); Konmiss biscuits .. .. .                        |  | 20 00                                      |   |        |  |

\* Austria-Hungary, 80 centimes.

§ Spain, for apricots, 1 fr.

† Treaty with Serbia for No. 25a, 2 frs.; for No. 29a, 2 frs.

‡ Austria-Hungary and Spain, 3 frs.



| tarif<br>d'usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|
|                         | to a consistent condition, purée of fruit, all these without sugar, with or without alcohol:  |  |
|                         | a Plum marmalade, without sugar and without alcohol, called <i>peches</i> .....   | 2 00*                                      |
|                         | b Other.....  | 25 00                                      |
|                         | Ad. 226.—Extract of pomegranate; apples reduced by cooking into a thick jelly, without the addition of sugar (Apektraut) (see also Ad. 103); apricot purée, without added sugar; lime juice for drinking, clarified, even preserved or with a slight addition of alcohol, unsweetened; hazel nut paste.   |  |
|                         | N.B.—Monopoly duty on juice of fruit and berries with admixture of alcohol: same as for brandy (see N.B. Ad. 126 and 129).  |  |
|                         | c Fruits and berries crushed; juniper berries; gentian roots; also herbs and roots not specially mentioned.....   | 2 50                                       |
|                         | Ad. 30.—Fresh juniper berries (see Ad. 966), gentian roots, ground (see Ad. 967) (fresh, see Ad. 220).  |  |
|                         | N.B.—Gentian roots, dried, shall pay a monopoly duty of 4.60 frs. per quintal, gross weight; crushed cherries, 6.25 frs.; crushed prunes or plums, 4.50 frs.; dried juniper berries, 8.75 frs. (for fresh juniper berries, see N.B. Ad. No. 966); and crushed apples and pears, for distillation purposes, 3.75 frs. per quintal, gross weight. |  |
|                         | d Grapes, fresh:  |  |
|                         | a Table grapes in prepaid postal packets up to 5 kilos, gross.....  | Free                                       |
|                         | b In small parcels or baskets not exceeding 5 kilos, even in whole truck loads.....   | 2 50                                       |
|                         | c In barrels of oak, weighing not more than 18 kilos, gross.....  | 2 50 (1)                                   |
|                         | Note.—Table grapes in the above subdivision only refer to Spanish grapes, and these may not be imported during the months of September and October.   |  |
|                         | d Other.....  | 5 00                                       |
|                         | Ad. 31.—Fresh table grapes may be admitted must be freed from vine leaves and shoots, and packed in boxes, cases or baskets, properly closed, but nevertheless permitting of examination; such packages are not to exceed 10 kilos, in weight.  |  |
|                         | e Grapes for the manufacture of wine (for pressing), crushed or not.....  | 25 00                                      |
|                         | N.B.—Grapes fresh and crushed for the manufacture of wine (for pressing) shall in addition to the duty pay a monopoly duty of 1.25 frs. per quintal, gross weight.  |  |
|                         | f Raisins of all kinds except Malaga raisins, as well as Denia raisins in bunches.....  | 50 00                                      |
|                         | Ad. 33.—Grapes dried pay a monopoly duty of 6.25 frs. per quintal.  |  |
|                         | N.B.—Raisins dutiable at 50 francs per quintal are moreover liable to a monopoly duty of frs. 2.50 per quintal, gross weight.   |  |
|                         | g Malaga raisins, Denia raisins in bunches (frs. 30 00).....  | 3 00 (2)                                   |
|                         | N.B. Ad. 34.—This number shall only include, in addition to Malaga table raisins, Denia raisins in bunches, carried from the place of production in small cases or drums weighing at most 5 kilos, gross weight, and imported in such packing.  |  |
|                         | Denia raisins which have paid 3 frs. per quintal, and also their wastes, can only be used in manufacturing wines or spirits, with authorization of the Direction-General of Customs, after payment of the difference between the import duty of 47 frs. per quintal and the monopoly duty of 2.50 per quintal.                                  |  |
|                         | h Chestnuts, fresh or dried.....  | 0 30                                       |
|                         | Southern fruits:  |  |
|                         | Ad. 36.—Limes, sweet or bitter oranges.   | Free                                       |
|                         | N.B. Ad. 36.—Lemon and orange peels, dried or preserved in salt water, as well as cedrats and mandarins, in cases, are dutiable under No. 36 (fresh peel, see Ad. No. 220); candied peels (see Ad. 101).  |  |
|                         | i Dates.....  | Free                                       |
|                         | Ad. 37.—Figs, fresh, dried or in brine; roasted dates and dried figs (see Ad. 67); hazelnut kernels.  |  |
|                         | Ad. 37b.—Figs intended for distillation are subject to a monopoly duty of 30 frs. per 100 kilos.  |  |
|                         | j Almonds, with or without shell.....   | Free                                       |
|                         | k Other southern fruits, including nuts, large or small, shelled or not; capers and olives, fresh; peeled pine kernels.....   | Free                                       |
|                         | Ad. 37c.—Shelled chestnuts, roasted (when raw, i.e., whole, see Ad. No. 204); capers (see also Ad. No. 42 and Ad. Nos. 43 and 44) and olives (see also Ad. Nos. 42, 43, 44 and 103), fresh; chestnut seeds, roasted or shelled, and gourd seeds, decorated (when  |  |

| Tarif<br>d'usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|
|                         | raw, i.e., whole, see Ad. No. 204); kernels and seeds of the Cembra pine, peeled (when not peeled, see Ad. No. 204).  |  |
|                         | N.B. Ad. 38.—Fresh pine-apples (preserved, see Ad. 101a); bananas, fresh; Brazilian chestnuts; pomegranates; cocoa-nuts raw (grated, see Ad. Nos. 63 and 66); pistachio nuts.   |  |
|                         | Vegetables, fresh:  |  |
|                         | 40a Cabbage, yellow carrots and onions, edible.....   | Free                                       |
|                         | Ad. 40a.—Carrots, other (see Ad. 1.220).  |  |
|                         | 40b Other vegetables.....   | Free                                       |
|                         | Ad. 40b.—Artichokes, asparagus, celery, edible mushrooms, truffles, fresh; cauliflower, gherkins (other-kinds, preserved in salt, see Ad. No. 42), beans and green peas, leeks, green salad, tomatoes and melons of all kinds, fresh.   |  |
|                         | Vegetables preserved:   |  |
|                         | 41 Dried, in bulk.....  | 5 00                                       |
|                         | Ad. 41.—Edible mushrooms, dried; green beans, stewed; truffles, dry; olives dry, open packed.   |  |
|                         | 42 Salted, also sauerkraut.....   | 5 00†                                      |
|                         | Ad. 42.—Capers and olives, salted (see also Ads. 39, 43, 44 and 103); salted cherries; salted beans; tuffles, capers, and olives, salted, in barrels.   |  |
|                         | N.B. Ad. 41 and 42.—Nos. 41 and 42 solely include such dried vegetables salted, or preserved in salt water, as are packed in bags, in bulk in cases, casks, &c. When otherwise packed (in tins and glass pots), said vegetables shall be dutiable under Nos. 43 and 44.   |  |
|                         | Preserved in vinegar or otherwise:  |  |
|                         | 43 In receptacles of all kinds, weighing more than 5 kilos.....   | 27 50                                      |
|                         | Ad. 43.—In receptacles of all kinds of 5 kilos, or less:  |  |
|                         | Tomato preserves.....   | 10 00                                      |
|                         | Other.....  | 30 00‡                                     |
|                         | Ad. 44.—Capers and olives, salted or in vinegar; edible mushrooms (morel- &c.), preserved with or without water (in oil, see Ad. 103); edible mushrooms, dried, in packages &c.; fruits, other than southern, preserved in salt or salt water; mangoes (Cape onions) in pulp, for the manufacture of sauces; green peas, preserved in butter. |  |
|                         | N.B. Ad. 40-44.—By vegetables, in opposition to fresh products of the soil classed in Class IV., No. 223, shall be understood all garden and field produce fit for table use, with the exception of fruits (see Nos. 23 and 24).  |  |
|                         | 45 Potatoes.....  | Free                                       |
|                         | C.—Articles of Colonial Produce.  |  |
|                         | 46 Spices of all kinds, not ground.....   | 15 00%                                     |
|                         | N.B. Ad. 46.—Saffron (unground); Spanish pepper, in the shell ( <i>Capicum annum</i> ), preserved in salt water.  |  |
|                         | 47a Spices of all kinds, ground Spanish pepper (Paprika).....   | 16 00*                                     |
|                         | 47b Other.....  | 20 00                                      |
|                         | Ad. 46 and 47b.—Cinnamon, cloves, insana blossoms (cinnamon buds) clove stems, galanga (galanga roots), mace (in mace flowers), nutmeg, pepper, ginger roots, saffron, aromatic sugar, sugar flavoured with vanilla, vanilla &c.  |  |
|                         | Salt:   |  |
|                         | 48 Rock salt and saline stones ("pierres à sel").....   | 0 10                                       |
|                         | 49 Kitchen salt, marsh salt sea salt, brine.....  | 0 20                                       |
|                         | 50 Table salt (in packets).....   | 10 00                                      |
|                         | Ad. 50.—Salt called "Conservingsalt" in boxes or packets (when in bulk see Ad. 102b).   |  |
|                         | 51 Mustard, ground.....   | 1 50                                       |
|                         | 52 Mustard, crushed, ground, or prepared in any kind of packing.....  | 20 00                                      |
|                         | Ad. 51, 52.—Mustard for pharmaceutical purposes, in packets (see Ad. 981).  |  |
|                         | 53 Hops.....  | 1 00                                       |
|                         | Ad. 53.—Hops in sheet iron cylinders or drums are subject to the following special stipulations:  |  |
|                         | Hops in hermetically closed metallic cylinders (drums) may be imported without Customs examination at the rate of 1 fr. per quintal, provided that the following prescriptions be complied with:  |  |
|                         | 1. That the consignments be accompanied by declarations from a Customs authority certifying the contents of the cylinders to be really hops.  |  |
|                         | 2. That the cylinders be sealed by the respective authority who is at the same time the declarator, or if the consignee forms a complete railway wagon load that the wagon bears the seal of the Customs.   |  |
|                         | Should these conditions not have been complied with, the Customs officers will open one of the cylinders, taken at hazard from every consignment imported under this designation, and examine the con-  |  |

\* Austria-Hungary and Spain, 3 frs.  
 (1) Treaty with Spain.  
 (2) Spain, 3 frs.  
 † France and Spain free.

‡ Spain for capers and olives salted in casks, 2 frs.  
 § Spain, 30 frs. France, 30 frs. for other than tomato preserves.  
 ¶ Spain for saffron, 13 frs.  
 \* Spain for Spanish pepper (paprika), ground, 15 frs.

## I.—COMESTIBLES, BEVERAGES, TOBACCO—continued.

| Tariff<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal,<br>Frs. c. |
|--------------------------|--|--|
|                          | vents. Should the examination not be permitted by the importer, the consignment will be subject to the highest rate of duty.   |  |
|                          | If at the time of importation the cylinders be provided with an opening of 6 to 7 cm. in diameter on their lateral face, the examination will not be made by taking the whole lid off but only through the openings, which can afterwards be easily closed with a brass cap. |  |
|                          | The number of the cylinders opened for Customs examination will be specially inscribed in the way bill.  |  |
|                          | The closing of the cylinders will be effected with the great care.   |  |
| 54                       | Coffee, raw .....  | 2 00                                       |
| 55                       | " roasted .....  | 7 00                                       |
| 56                       | Substitutes for coffee, of all kinds, in a dry state .....   | 6 00                                       |
|                          | Ad. 56. Barley and fruit coffee; acorn coffee; Katsch's coffee; Rubin's coffee; essence of chicory; extract and essence of coffee, solid (in a liquid state, see Ad. 103).   |  |
| 57                       | Chicory roots, dry; strips of chicory root, kiln dried; figs, roasted or dried, on proof that they are to be employed as substitutes for coffee ..   | 1 00                                       |
|                          | Ad. 57.—Beetroot cut in slices, roasted, dried; roasted dates and acorns, on proof that they are to be employed as substitutes for coffee, except dates and dried figs (see No. 37); roasted acorns, dried or desiccated; date kernels.                                      |  |
| 58                       | Tea in receptacles of all kinds weighing 5 kilos. or more .....  | 25 00                                      |
| 59                       | Tea in receptacles of all kinds weighing less than 5 kilos. ....   | 40 00                                      |
|                          | Cocoa and its products:  |  |
| 60                       | Cocoa husks, .....   | Free.                                      |
| 61                       | " beans .....  | 1 00                                       |
| 62                       | " butter .....   | 10 00                                      |
| 63                       | " powder, chocolate paste .....  | 30 00                                      |
|                          | Ad. 63.—Crushed cocoa in cakes or tablets, liquid chocolates even mixed with milk in lozenges; cocoa, with admixture of plasmen &c.  |  |
| 64                       | Chocolate .....  | 30 00                                      |
| 65                       | Sago and tapioca, in receptacles of all kinds, weighing more than 5 kilos. ....  | 3 00                                       |
| 66                       | In receptacles weighing 5 kilos. or less .....   | 20 00                                      |
|                          | Ad. 65, 66.—Tapioca and sago flour (see also Nos. 1078, 1080), cocoanut grated, (for raw, see ad. 380, Du Barry's revalenta, semolina or tapioca grains.   |  |
|                          | Sugar:   |  |
| 67                       | Molasses and syrup, refined or not .....   | 2 00                                       |
|                          | Ad. 67.—Grape sugar (glucose) in syrup; maple syrup, crude or purified; dextrose (starch sugar) in the form of syrup.  |  |
| 68                       | Sugar, raw and crystallized; crushed sugar, sugar waste; glucose (grape sugar, starch sugar, in a concrete condition) .....  | 5 00                                       |
|                          | Ad. 68.—Sugar candy; unrefined sugar; malt syrup ("Maltose-syrup") .....   | 7 50                                       |
| 69                       | In leaves, tablets, lumps &c.; waste from refined sugar .....  | 10 00                                      |
|                          | Ad. 69.—Sugar cast in bars or prisms, whole or broken, unswain; sugar waste in any form.   |  |
| 70                       | Cut or in fine powder .....  | 9 00                                       |
|                          | N.B.—Mixtures of cut sugar with any other kind of sugar pay the duty on cut sugar.   |  |
|                          | Ad. 69, 70.—Sugar, partly refined ("Melis-zucker").  |  |
|                          | N.B. ad. 69, 70.—The difference of duty between "sugar, cut or in fine powder" (No. 70), and "sugar in leaves, tablets, lumps, &c." (No. 69), shall never exceed 1 50 frs. per 100 kil.  |  |
| 71                       | Honey .....  | 40 00                                      |
|                          | Ad. 71.—Artificial honey.  |  |
|                          | Oils, edible:  |  |
|                          | In receptacles of all kinds weighing more than 10 kilos:   |  |
| 72                       | Olive oil, .....   | Free.                                      |
| 73                       | Other edible oils .....  | 1 00                                       |
|                          | Ad. 73.—Cocoanut oil, unmanufactured (crude) only refers to such oil of at least 1 degree of acidity. Cocoanut oil worked up (purified, neutralized, disacidified) is included in No. 976.   |  |
| 74                       | In receptacles of all kinds weighing 10 kilos. or less: .....  | 10 00                                      |
|                          | Ad. 74.—Olive oil, in receptacles containing 10 litres or less, and not weighing more than 10 kilos.   |  |
| 75                       | Other .....  | 20 00                                      |
|                          | N.B.—Medicinal oils are included under Nos. 908 and 941; oils for industrial purposes, (see Chap. XIV, 1).   |  |

| Tariff<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal,<br>Frs. c. |
|--------------------------|--|--|
|                          | N.B. Ad. 72 and 74.—Olive oil denatured, see No. 1116.   |  |
|                          | Ad. 73 and 75.—Earthenware oil; cotton-seed oil (see also Ad. 1118), walnut oil, poppy seed oil (when beiled, No. 1114; see also Ad. 1115); sesame oil (see also Ad. 1118).  |  |
|                          | D.—Alimentary Produce of Animal Origin   |  |
|                          | Meat:  |  |
| 76                       | Butchers' meat, fresh:   |  |
|                          | Veal .....   | 13 00                                      |
|                          | Pork .....   | 10 00                                      |
|                          | Other .....  | 10 00                                      |
|                          | Ad. 76.—Slaughtered animals, disembowelled or not; fresh bacon.  |  |
| 77                       | Preserved, salted, smoked, &c., bacon:   |  |
|                          | 77a Hams .....   | 14 00                                      |
|                          | Ad. 77a.—Cooked ham; rolled ham.   |  |
|                          | 77b Other .....  | 20 00                                      |
|                          | Ad. 77b.—Bacon, dried, salted, smoked.   |  |
| 78                       | Other meats not included in Nos. 77a and 77b ..  | 25 00                                      |
|                          | Ad. 78.—Meat biscuits (for dogs, see ad. No. 29), veal balls (quenelles), in tins &c. cooked meats in tins, such as beef steak, roast beef &c., with or without vegetables, sauce &c., hams, cooked, in tins.                              |  |
| 78a                      | Frozen meats of all kinds .....  | 25 00                                      |
| 79                       | Extract of meat (solid or liquid) .....  | 40 00                                      |
|                          | Ad. 79.—Meat powder called "carne pura" (Pfefferschuppa), meat peptone preparations of all kinds, also Kemmerich's co. on peptone, in tins, bottles &c., of whatever size.   |  |
|                          | Pork-butchers' wares (sausages &c.) of all kinds:  |  |
| 80a                      | Sausages (salami, salami, mortadelle, zampini, and cotechini) .....  | 15 00                                      |
| 80b                      | Other .....  | 25 00                                      |
|                          | Note.—For pork-butchers' wares other than those mentioned in No. 80, Italy shall pay 30 frs. and Germany 25 frs.   |  |
| 81                       | Ground and winged game .....   | 10 00                                      |
|                          | Ad. 81.—Rabbit, dead.  |  |
| 82                       | Preserves of ground and winged game .....  | 10 00                                      |
|                          | Ad. 82.—Canned ground or winged game, with or without vegetables, sauce &c.  |  |
| 83                       | Poultry, live .....  | 4 00                                       |
|                          | Ad. 83.—Game birds, live.  |  |
| 84                       | Poultry, dead .....  | 4 00                                       |
| 85                       | Preserves of poultry .....   | 6 00                                       |
|                          | Ad. 85.—Canned poultry, with or without vegetables, sauce &c.  |  |
| 86                       | Eggs .....   | 1 00                                       |
| 87                       | Fresh or frozen; fresh or salt water fish ..   | Free. (1)                                  |
|                          | Ad. 87.—River catfish, fresh; snails, frogs, &c., fresh.   |  |
| 88                       | Dried, salted, marinated, smoked or otherwise prepared in receptacles of all kinds, weighing more than 5 kilos. ....   | 1 00                                       |
| 89                       | In receptacles of all kinds weighing 5 kilos. or less .....  | 10 00                                      |
|                          | Ad. 88, 89.—Canned fish of all kinds, fish in bulk, in cases, barrels, &c.   |  |
| 90                       | Mussels and other shell fish; oysters, lobsters &c. fresh .....  | 30 00                                      |
|                          | Ad. 90.—Canned mussels and shell-fish are included under No. 103.  |  |
|                          | N.B. Ad. 90.—Lobsters and prawns, &c., whether cooked or not; not canned (when canned, see Ad. 103).   |  |
| 91                       | Milk, fresh .....  | Free.                                      |
| 92                       | " condensed, sterilized &c. ....   | 7 00                                       |
|                          | Ad. 92.—Coffee and milk, liquid; condensed milk by evaporation.  |  |
| 93a                      | Fresh butter; fresh table butter, whether salted or not .....  | 7 00                                       |
|                          | Note.—The reduction to France is only granted on salted butter.  |  |
| 93b                      | Cream .....  | 15 00                                      |
| 94                       | Malted salt butter, except fresh table butter salted ..  | 20 00                                      |
|                          | N.B. ad. 94.—Fresh table butter, salted, see No. 93a.  |  |
| 95                       | Lard .....   | 5 00                                       |
| 96                       | Oleomargarine; edible suet .....   | 10 00                                      |
| 97a                      | Margarine substitutes, artificial butter, and other butter substitutes .....   | 20 00                                      |
|                          | Ad. 97a.—Margarine cheese, cotton stearin (cotton margarine).  |  |
| 97b                      | Cocoa butter .....   | 16 00                                      |
|                          | N.B.—Cocoa-nut oil (cocoa-nut fat), purified=cocoa-nut butter.   |  |
| 98                       | Cheese, salt .....   | 4 00                                       |
|                          | N.B. ad. 98.—The duty on Gorgonzola, Stracchino and Fontina, for Italy is 4 frs. and for all other soft cheese 15 frs.   |  |
|                          | Ad. 98.—Cheese: Battenberg, Brie, Camembert, Herre (Limbinger Kuckstein Käse); goats' milk (tomme); Mont d'Or; Persillé of buttermilk curd; Sülzton; Vacherin; ewes' milk cheese from Lipton; Casu marzu intended for industrial purposes. |  |
| 99a                      | Cheese, hard, Grana, Parmesan, Lodigiano and Reggiano .....  | 4 00                                       |

† France 5 frs.

‡ France, frs. 7.50; Austria-Hungary, 9 frs.

§ Austria-Hungary, frs. 10.50.

¶ Treaty with France.

|| France and Spain, frs. 10.

\* Italy pays 25 frs. and France 6 frs.

† Italy pays frs. 2 50.

‡ France and Spain 10 frs.

§ France 10 frs.

¶ Franco 15 frs.





## I.—COMESTIBLES, BEVERAGES, TOBACCO—continued.

| Tariff<br>d'Usage<br>No.   | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|--|--|
| Law of March 7, 1912, prohibiting the importation, manufacture, &c., of artificial Wine and Cider.<br>( <i>Faulle fédérale</i> No. 11, of March 13, 1912.)   |  |  |
| Art. 1.—Artificial wine or cider is prohibited from being imported, manufactured, held, exposed for sale and sold but the manufacture and possession thereof for the requirements of a family are excepted from this prohibition.              |  |  |
| Art. 2.—Artificial wine shall be construed to mean:  |  |  |
| (a) All beverages similar to wine, either manufactured from raisins, pressed grape residues, wine lees, residues of the distillation of wine, fruits of tamarinds, figs, malt, or by mixing the constituents of wine, or by any other process; |  |  |
| (b) <i>Gallated</i> wines prepared in violation of the regulations enacted by the Federal Council;   |  |  |
| (c) Watered wines;   |  |  |
| (d) Mixtures of the beverages mentioned in letters a, b and c above with wine or wine must;  |  |  |
| (e) Mixtures of cider or berry-fruit juice, whether fermented or not, with wine or wine must.  |  |  |
| Art. 3.—Artificial cider shall be construed to mean:   |  |  |
| (a) All beverages similar to cider, wholly or partly manufactured with other materials than fresh pip fruits;  |  |  |
| (b) Cider watered to such an extent that it ceases to conform to the regulations enacted by the Federal Council for low-grade cider ( <i>piquette de cidre</i> ).  |  |  |
| The foregoing provisions do not apply to berry-fruit wine.   |  |  |
| Art. 5. Mixtures of substances destined for the manufacture of artificial wine and cider are prohibited from being imported, manufactured or held with a view of sale, or exposed for sale or sold.  |  |  |
| Art. 19.—The present Law shall enter into force on January 1, 1913.  |  |  |
| 121a   | Wine (and fruit wine), sparkling, in bottles   | 40 00†                                     |
| 121b   | In half-bottles  | (frs. 60 00)                               |
| 121c   | (*) In casks   | 30 00†                                     |
| 122  | Wine not containing alcohol:   | 60 00                                      |
| 123  | In casks*  | 12 00                                      |
| 123  | In bottles &c.   | 25 00                                      |
| 124  | Ad. 123.—Sparkling wines, without alcohol, in bottles.   |  |
| 124  | Ad. 122, 123.—Raspberry wine; currant wine; myrtle-berry wine; without alcohol, sparkling or not.  | 60 00                                      |
| 125  | Wine must, concentrated.   | 60 00                                      |
| 126  | Ad. 124.—Vinsasse (residues from the distillation of wines).   |  |
| 126  | Absolute alcohol, "trois-six" spirits of wine; in casks, per degree of pure alcohol as measured by the Federal thermo-alcoholometer.   | per deg. & per quintal.                    |
| 126  | Ad. 125.—For alcohol imported in tank-wagons 20% for tare will be added to the net weight.   | 0 10                                       |
| 126  | Brandy: In casks per degree of pure alcohol as measured by the Federal thermo-alcoholometer.   | per deg. & per quintal.                    |
| 126a   | Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia*   | per quintal.                               |
| 126b   | Other  | 0 20‡                                      |
| 126b   | In bottles or jars, of whatever alcoholic strength:  | 0 40                                       |
| 127a   | Cognac, armagnac and other natural spirits from wine; natural spirits from fruit; rum and tafia.   | per quintal.                               |
| 127b   | Other  | 30 00‡                                     |
| 127b   | Ad. 114-127.—Beverages in vessels exceeding 3 litres capacity are treated as beverages, in cask; they follow the regime of beverages in bottles, or jars, if contained in vessels of 3 litres capacity or less. N.B. ad. 116-127. Beverages (excepting alcohol) in tank-wagons shall be liable to duty on the net weight with an increase of 15% for tare. | 40 00                                      |
| 128  | N.B. ad. 126, 127.—Arrack; cherry-water, grain brandy; gentian brandy; juniper brandy; plum brandy; whiskey; maraschino extract (produced by the distillation of maraschino cherries), &c.   |  |
| 128  | Liqueurs, liqueur wines and other aromatic or sweetened spirits, in casks, bottles, or jars.   | 30 00‡                                     |
| 128  | N.B. ad. 128. Tyrrh is included in this No.  |  |
| 128  | Ad. 128.—All kinds of bitter and bitter-scented ("Angostura, Bitterkamp, &c."); chartreuse, cherry brandy, curacao, anisette; "Fernet-Branca," "Jus-Ber-Moor"; alcoholized berry juices, having the qualities of liqueurs, &c.   |  |

† France, for No. 121a, 40frs.

‡ Treaty with France.

\* For statistical purposes, indicates at Nos. 121c, 122, 126 and 126a and b the number of litres in lieu of the net weight.

§ France for No. 126a 20 centimes, No. 127a 30 frs. and No. 128 30 frs.

| Tariff<br>d'Usage<br>No. | Goods. | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--------------------------|--------|--|
|--------------------------|--------|--|

Liqueurs from black currants ("cassis"), raspberry ratafia, &c. (others, see ad. 29, 103, 118-123); maraschino orange wine (a liqueur made from wine, beetroot sugar and orange peel); so called medicinal wines for medicinal wines, (see No. 84.)

N.B. ad. 128.—Concentrated sweet wines containing no admixture of drugs, medicines &c., shall alone be admitted as medicinal wines.

NOTE.—The manufacture, importation, transport, sale or having for sale the beverage known as "absinthe," and all beverages by whatever name known, which constitute imitations of absinthe is prohibited. This prohibition extends to absinthe and imitations thereof in a diluted or sweetened condition.

|      |  |              |
|------|--|--------------|
| 129a | Vermouth, in casks, bottles, or jars, containing up to 15% of alcohol. | (frs. 40 00) |
| 129b | Above 15% . . . . .  | 10 00        |
|      |  | 40 00        |

N.B. ad. 129a.—The duty of 10 frs. is stipulated in express consideration of the Italian treatment relating to vermouth. It is clearly understood that if this treatment should be modified and the Italian export of vermouth be thereby placed in a more favorable position, the duty may be proportionately increased. The revised rate of duty would, in that case, be settled after previous negotiations between the two Governments.

Vermouth containing up to 18.5% of alcohol shall be considered as containing but 15%; above this limit the vermouth shall be subject to the monopoly duty in addition to the Customs duty. N.B. ad. 128, 129a and b.—Medicated wines of all kinds are included under No. 181.

## Monopoly Duties.

N.B. ad. 126-129a and b.—The importation of *trois-six* alcohol and spirits of wine is a monopoly of the Confederation.

## Alcohol absolute:

| a. In quantities gross weight of which = 50 kilograms or more  | gross weight. |
|--|---------------|
| b. In quantities gross weight of which = less than 50 kilograms  | 820 00        |
| Brandy and other spirituous beverages (spirits of superior quality), liqueurs and liqueur wines (except vermouth): | 150 00        |
| a. Containing less than 25 degrees of alcohol:   |               |
| 1. Consignments gross weight of which = 50 kilograms or more   | 22 00         |
| 2. Consignments gross weight of which = less than 50 kilograms   | 27 50         |
| b. Containing 25 to 75 degrees inclusive, of alcohol:  |               |
| 1. Consignments gross weight of which = 50 kilograms or more   | 88 00         |
| 2. Consignments gross weight of which = less than 50 kilograms   | 110 00        |
| c. Containing 76 degrees, or upwards, of alcohol:  |               |
| 1. Consignments gross weight of which = 50 kilograms or more, fixed rate.  | 88 00         |
| Plus an additional monopoly duty for every degree above 75.  | 0 88          |
| 2. Consignments gross weight of which = less than 50 kilograms, fixed rate.  | 110 00        |
| Plus an additional monopoly duty for every degree above 75.  | 1 16          |

N.B.—In calculating monopoly duty, the import rates and extra duty on all kinds of products containing alcohol, fractions of 0.5 degree or less are ignored; those exceeding 0.5 degree are reckoned as one full degree.

|     |  |              |
|-----|--|--------------|
| 130 | Vinegar and acetic acid containing 12% or less of pure acetic acid | per quintal. |
| 131 | Containing more than 12% of pure acetic acid                       | 10 00        |
|     |  | 80 00        |

Ad. 130, 131.—Acetic acid, pure, without distinction of the raw material employed in its manufacture, alcohol, alcoholic fluids or wood vinegar (for acetic acid having an empyreumatic odour, see No. 163); essence of vinegar.

N.B.—Ad. 130, 131.—Table vinegar and acetic acid can only be imported through the principal Custom houses of Buchs, St. Margarethen, Romanshorn, Schaffhausen (railway station), Bale (Baden railway station and Central station), Porrentruy, Locle, Verrières, Valbois, Genève, Lutrin, Chissau and Castagnens.

N.B.—In virtue of the monopoly duty on alcohol, vinegar and acetic acid pay an additional duty of 5 centimes for every 5 degrees of acid contained therein per quintal gross weight.

## II.—ANIMALS AND ANIMAL PRODUCTS.

|  | A.—Animals.   | Each. |
|--|---|-------|
| 132 Horses and colts.....  | (frs. 10 00)  | 5 00† |
|  | Ad. 132.—Fossils as long as they have not lost<br>their milk teeth. |       |
| 133 Circus horses, even those intended for re-exporta-<br>tion§..... |   | 3 00  |

† France 5 frs.

‡ This number is not taken into consideration for statistical purposes.

<sup>1</sup> France and Serbia 27 frs.  
<sup>2</sup> France 12 frs.  
<sup>3</sup> Austria-Hungary 40 centimes.  
<sup>4</sup> Indicated, for statistical purposes, at Nos. 147, 148, the value of the goods in addition to the number of pieces, and at Nos. 152-164, 157-160, the value of the goods in addition to the net weight.

### III.—HIDES AND SKINS, LEATHER, LEATHER WARES, BOOTS AND SHOES—continued.

| Tarif d'Usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|-------------------|---|-----------------------------------|
| Ad. 184.          | Leather for carriage hoods; Russian leather; leather for vamps; leather other than white (natural colour) or blackened (see also No. 180); waste of the kinds of leather included in this No.; morocco; chamois-dressed leather; goat and sheep skins in whatever condition, whether curled or not (merely dyed), leather for lining, tanned fish skins.<br>N.B. Ad. 184. Pigskin is also included in this number.  |                                   |
| N.B. Ad. 177-181. | Leather tanned with mineral substances will be treated according to its exterior appearance and the use it is intended for, the tanning material used in its manufacture will not be taken into consideration.  |                                   |
| 180               | Leather transmission belts ..... (frs. 50 00)   | 35 00                             |
| Ad. 185.          | For india rubber transmission belts see No. 823, others see No. 903.  |                                   |
| N.B. Ad. 185.     | Pickers (when useless see No. 171), buckets of buffalo hide for mill elevators (see also ad. Nos. 894-898), leather straps for fastening together the different parts of transmission belt; leather straps for fly cords of weaving looms; sockets and sectors for spinning looms.  |                                   |
| 186               | Waste leather of all kinds n.o.m.; artificial leather ..... (frs. 12 00)  | 8 00                              |
| Ad. 174-186.      | Buffalo leather ("Wildleder") ; all kinds of leather tanned with mineral substances.<br>N.B. Ad. 174-186. Split leather, other than smoothed ( <i>croûte lissée</i> ) (see ad. No. 177) and waxed ( <i>croûte cirée</i> ) (see ad. No. 181) are liable, according to condition and application, to the duty on whole (unsplit) hides.   |                                   |
| 187               | Prepared parts of manufactures of leather, except boots and shoes ..... (frs. 45 00)  | 30 00†                            |
| Ad. 187.          | Leather for hats (leather bands for inside of hats), with or without needlework; skins, cut (with the punch) for gloves.  |                                   |
| 188               | Manufactures of leather, finished, except travelling necessities* (see category XV.) and those included in No. 189 ..... (frs. 120 00)  | 45 00                             |
| Ad. 188.          | Fancy woods (jewel caskets, cases, &c.) of leather, or in which the leather predominates (see also No. 1144); straps for flails; leather helmets for firemen; leather designs &c. embossed, for wall decorations &c.; portfolios, purses, leather, leather, bellows, other than for forges; dusters, made of leather parings, threaded; wearing apparel of leather not combined with fur (for other see ad. No. 554); leather mats.<br>N.B. ad. 188. Finished manufactures of leather, with trimmings of all kinds, are included in this number, provided the leather forms the chief component part. |                                   |
| 189               | Finished parts of leather manufactures for saddlery, neither mounted nor put together, such as blinkers, cruppers, and harness loops fittings of all kinds* ..... (frs. 40 00)  | 30 00†                            |
| 190               | Roughly shaped parts for boots and shoes :<br>Of leather* ..... (frs. 60 00)  | 50 00                             |
| Ad. 190.          | Leather cut-out for boots and shoes (see also ad. 177).<br>N.B. ad. 190.—Patching leather cut-out for heels is included in No. 190 at 50 frs. (see also No. 181, 177).  |                                   |
| 191               | Other* ..... (frs. 45 00)   | 40 00                             |
| Ad. 191.          | Counters and other roughly-shaped parts of boots and shoes of leather-bound; roughly-shaped parts of boots and shoes of caoutchouc or gutta-percha; soles of twine, felt, straw, &c. of 8 mm. or more in thickness (see ad. No. 192).   |                                   |
| Ad. 190-191.      | Soles, heels of wooden heels see ad. No. 250), boot tops and boot legs, with or without needlework.   |                                   |
| 192               | Soles of all kinds to be put into boots and shoes, except cork soles* ..... (frs. 60 00)  | 50 00                             |
| Ad. 192.          | Removable soles (to put inside boots and shoes); soles, of all kinds, of combined with cork; of twine, felt, straw, &c. of less than 8 mm. in thickness (see also ad. No. 191).   |                                   |
| 193               | Boots and shoes of browned or blackened leather of cow, heifer or buffalo hide, of undressed leather, lined, including those lined exclusively with the same kind of leather (frs. 60 00)   | 40 00‡                            |
| 194               | Lined ..... (frs. 100 00)   | 45 00†                            |
| 195               | With uppers of calf, horse, kid, sheep, or fancy leather, lined or not ..... (frs. 100 00)  | 80 00††                           |
| 196               | Of stuffs of all kinds, without soles of leather ..... (frs. 60 00)   | 10 00                             |
| Ad. 196.          | Both shoes or stuff, with twine or reed soles ( <i>padrille</i> ), even with counters and tips of leather.  |                                   |
| 197               | Of felt without leather soles ..... (frs. 60 00)  | 50 00                             |

\* Indicates, for statistical purposes, at Nos. 187 to 192, the value of the goods in addition to the net weight.  
† Austria-Hungary 30 frs.  
‡ Italy 60 frs.  
†† Italy 70 frs.  
‡‡ Italy 100 frs.

| Tarif d'Usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|-------------------|---|-----------------------------------|
| 108               | Of caoutchouc ..... (frs. 40 00)  | 30 00                             |
| Ad. 198.          | Boots and shoes of caoutchouc combined with other materials, excepting leather, with or without needlework, even when trimmed with fur or feathers.   |                                   |
| 199               | Of caoutchouc, felt, cotton material, Hastings, velvet or plush (except silk velvet and silk plush), with leather soles or ornamented with leather ..... (frs. 80 00)   | 50 00                             |
| Ad. 199.          | Boots and shoes of corduroy or "cordouet" with leather soles or ornamented with leather come under this number.   |                                   |
| 200               | Of silk or of silk velvet or plush, with leather soles or ornamented with leather (frs. 200 00)   | 150 00                            |
| Ad. 200.          | Boots and shoes of fur with leather soles or ornamented with leather (see also ad. No. 201).  |                                   |
| N.B. ad. 199-200. | Boots and shoes of cloth, with linoleum soles.  |                                   |
| 201               | All other kinds n.o.m.* ..... (frs. 80 00)  | 45 00                             |
| Ad. 201.          | Shoes of wood, combined with other materials (see also ad. 371); shoes of stuff bordered with plush; shoes of fur with wooden soles (see also ad. No. 200); shoes of straw, &c.<br>N.B. ad. 201.—Boots and shoes of list or like materials, even lined with stuff, felt, cotton, or wool, even with sola or vamps of leather, are dutiable under this number. |                                   |
| 202               | Gloves, leather ..... (frs. 200 00)   | 150 00‡                           |

### IV.—SEEDS, PLANTS, VEGETABLE PRODUCTS FOR FEEDING CATTLE, AND VEGETABLE WASTE PRODUCTS.

|          |   |       |
|----------|---|-------|
| 203      | Seeds :   | Free  |
| 204      | Oleaginous seeds and fruits; without kernels.....   | "     |
| Ad. 204. | Coiza, copra (dried coconut), benzoin, beechnuts; linseed flour in bags (in packets, see ad. 968); earthenware, whole, raw (stoned, see ad. 39); hempseed, linseed; rapeseed; poppyseed; castor beans; sunflower seed; ground seeds, raw, i.e. whole (when decorticated, see ad. No. 39); kernels of seeds of the Cembra pine, not peeled (peeled, see ad. 33); quince pippins, other pippins (see No. 27). |       |
| 205      | Other not specially mentioned.....  | "     |
| 206      | Flower bulbs and tubers* ..... (frs. 50 00)   | 80 00 |
| Ad. 206. | Bulb of tuberoses, flower bulbs and tubers with or without shoots.  |       |
| 207      | Cut flowers, branches &c., whether or not arranged in bouquets, wreaths, &c.* ..... Free  |       |
|          | Trees, shrubs, and other live plants :<br>In tubs or pots :   |       |
| 208a     | Phoenix, kentia, coco-palm, areca, cycad, chamærops, pandanus and other palms; broom and erica ..... (frs. 7 00)  | 1 00† |
| 208b     | Other ..... (frs. 7 00)   | 2 50† |
| 209      | Neither in tubs, pots, nor with soil adhering to the roots ..... (frs. 7 00)  | 4 00  |
| 210      | With earth adhering to the roots ..... (frs. 4 00)  | 2 50‡ |
| 211      | Leaves, reeds, straw ( <i>alle ardois</i> ), peat litter<br>Ad. 211.—Common straw bundles, for binding sheaves, &c.; stem plants for packing purposes.  | Free  |
| 212      | Hay ..... "   |       |
| 213      | Oilcake and oilcake meal, carobs ..... "  |       |
| Ad. 213. | Damaged acia biscuits in powder for cattle food, residues of pressed fruit n.o.m.   |       |
| 214      | Germinated malt (sprouts of malt), exhausted malt, residue from the fermentation of beer, residue from the distillation of potatoes, residue of beetroot from which the sugar has been extracted &c. dried, molasses and meat meal for cattle food ..... "  |       |
| Ad. 214. | Waste from the manufacture of meat extract.   |       |
| 215      | Bran ..... "  |       |
| 216      | Meal for cattle food, de-matured, and millers' waste for cattle food* ..... "   |       |
| Ad. 216. | The following articles only are admitted as millers' waste, i.e., waste from the manufacture of waste starch, maize flour and groats, pulse flour, ground bran, ground bran rice, flour without distinction of quality (see ad. 16-18).   |       |
| 217      | Thorley's cattle food, creamline for cattle, Garraut's provender, Bowick's lactina, and other manufactured products for cattle food*..  | 10 00 |
| 218      | Residue of grapes and fruit; wineless, liquid .....   | 0 80  |
| Ad. 218. | For dried wine lees (see No. 973).  |       |
| N.B.     | Residue of grapes intended for distilleries is subject to a monopoly duty of 4 60 frs. per quintal; for wine lees, liquid, the monopoly duty is :   |       |
| a.       | Containing up to 15 % inclusive of alcohol per quintal gross .....  | 7 40  |
| b.       | Containing more than 15 % of alcohol for every % above 15. ....   | 0 88  |

\* Indicates, for statistical purposes, at Nos. 201, 202, 205-207, 216 and 217, the value of the goods in addition to the net weight.  
† Italy 200 frs.  
‡ Treaty with France.  
†† France 2 50 frs.



| Goods.   | Rate of duty per quintal. Frs. c. | Rate of duty per quintal. Frs. c. |
|--|-----------------------------------|-----------------------------------|
| Waste of vegetable origin n.o.m.*.....   |                                   |                                   |
| Ad. 219.—Shavings and saw dust; raw almond shells; waste of cellulose and of straw or wood pulp.   |                                   |                                   |
| Field, forest, and garden products, fresh, not mentioned under any of the above headings, or in category I. (Comestibles, &c.) <sup>o</sup> .....  |                                   |                                   |
| Ad. 220.—Raw agario for the manufacture of tinder; Christmas trees, without stand or ornaments, up to 3 metres in height (see also ad. 229-230, ad. 250 and ad. 1160); berries, leaves &c. for pharmaceutical purposes, fresh, (dried, see Nos. 966, 967); bedstraw, parsnips (yellow carrots, see ad. 40); fresh mulberry leaves; green fodder, fresh flowers, vegetable plants; onion plants; useful plants, including those of fruit and forest trees; fresh acorns; canary seed; horse chestnuts; ants' eggs; peel of southern fruits, fresh; roots and herbs for distillation (centaury roots, wormwood, leaves &c.), fresh (dried, see ad. 30), vetches. |                                   |                                   |
| N.B.—Gentian roots, fresh, are subject to a monopoly duty of frs. 2 25 per quintal gross weight.   |                                   |                                   |
| V.—WOOD.   |                                   |                                   |
| Pine-wood, twigs, tree-bark:.....  | 0 02                              |                                   |
| Of leafy trees.....  | 0 02                              |                                   |
| Of resinous trees.....   |                                   |                                   |
| Ad. 221-222.—Wood up to 2 metres in length, on proof of its being for the manufacture of fibrous materials and wood pulp, also wood for the manufacture of matches, cedar wood in blocks, flay pieces (outside slabs, waste material from saw-mills), only fit for use as firewood (see also ad. Nos. 235-237).  | 0 02                              |                                   |
| Turf, tan briquettes (mottes à brûler).....  | 0 10                              |                                   |
| Charcoal.....  |                                   |                                   |
| Ad. 224.—Charcoal, without distinction of packing; charcoal ground; linden charcoal whole, ground (see ad. No. 967).   |                                   |                                   |
| Tan, tan bark.....   | Free                              |                                   |
| Ad. 225.—Quebracho wood, ground, grated &c., bark of mangrove and mimosa.  |                                   |                                   |
| Brushwood brooms.....  | 4 00                              |                                   |
| Cork, crude or in sheets.....  | Free                              |                                   |
| Ad. 227.—Cork stoppers and bungs, used; cork waste (waste from cork stopper factories); cork bark; cork in casks (for the manufacture of stoppers).  |                                   |                                   |
| Manufactured:.....   |                                   |                                   |
| Ad. 228a.—Stoppers of artificial cork.....   | 5 00                              |                                   |
| Ad. 228b.—Granulated cork for bricks; pulverised cork.....   | 10 00                             |                                   |
| Ad. 228c.—Swimming belts of cork, whether combined or not with twine, &c.; cork disks and rings for stopping glass receptacles.  | 20 00                             |                                   |
| Wood for building and cabinet makers' wood:  |                                   |                                   |
| Rough: Of leafy trees.....   | 0 15                              |                                   |
| Of resinous trees.....   | 0 15                              |                                   |
| Ad. 229-230.—Christmas trees, without stand or ornaments, exceeding 3 metres in height (see also ad. 220, 250 and ad. 1160); oorozo and ivory nuts for the manufacture of buttons.   |                                   |                                   |
| Squared with the axe:.....   |                                   |                                   |
| Ad. 231, 232.—Fascines for the construction of dams; telegraph poles, imregnated or not, simply barked, even coated with tar or carbolineum on a length of 2 metres from the foot, and also on the top, or otherwise wrought, i.e., neither pointed nor tarred, without hooks or any other fittings (see also ad. No. 240); beams, joists, simply squared with the axe, not split; sleepers bawn with the axe lengthwise, without further working (without holes for spikes, or notches).  | 0 20                              |                                   |
| N.B.—Al. 221, 222 & 229-232.—Wood of leafy trees: 1 cubic metre of oak or yoke-elm=8 quintals; 1 cubic metre of elm, ash, maple, birch and beech=7.5 quintals; 1 cubic metre of alder, poplar, willow and linden wood=6 quintals.  |                                   |                                   |
| 1 cubic metre of resinous wood=3.5 quintals.   |                                   |                                   |
| Sawn lengthwise or split, even if completely squared:.....   |                                   |                                   |
| Ad. 233, 234.—Sleepers sawn on one or several sides, whether or not provided with spike holes and with notches, and sleepers merely bawn with the axe, but provided with holes for the spikes or with notches for rails.   | 0 45                              |                                   |

| Tarif d'Usage No.  | Goods.  | Rate of duty per quintal. Frs. c. |
|--|---|-----------------------------------|
|  | Other, of all kinds:  |                                   |
| 235  | Of oak.....   | (fr. 1 00) 0 50                   |
| 236  | Of other non-resinous woods.....  | (fr. 1 50) 0 80                   |
| Ad. 235.—Wood shavings for the clarification of wines; others (see Ad. 502); beech boards for parquetry, simply sawn or split, of any length.  |   |                                   |
| 237  | Of resinous woods.....  | (fr. 1 50) 0 80                   |
| Ad. 236, 237.—Shingles.  |   |                                   |
| N.B. Ad. 237.—The sawn resinous wood which is included in No. 237 imported from the Austrian frontier zone, and from the Principality of Liechtenstein shall be admitted at the rate of frs. 0.70 per quintal, to an amount of 80,000 quintals per annum, subject to proof of origin.  |   |                                   |
| Ad. 235-237.—Blocks of wood for paving &c., whether impregnated or not; flay pieces (outside slabs, waste material from saw mills), if not considered as firewood (see Ad. 221, 222); resonant wood, rough, for musical instruments (wheels planed, cut to required sizes, for packing cases, for instance, soap, candles, chisels, starch, or like cases, and generally for cases of the size usually employed for rough outward packing for transporting dry goods by rail-road or wagon; boards for roofing tiles &c. (trough) (when planed see ad. No. 250). |   |                                   |
| 238  | Vine poles, pointed or not; wood for hoops....  | 0 20                              |
| Ad. 238.—Filles, pointed, barked or not.   |   |                                   |
| 239  | Staves, split, sawn or wrought with the axe.....  | (fr. 0 60) Free                   |
| Ad. 233-239.—Boards, laths, beams and other sawn wood of all kinds, except veneers. Veneers (see Ad. 241).   |   |                                   |
| N.B. Ad. 233-239.—Sawn wood proceeding from saw mills situated in France at not more than 10 kilometres from the Swiss frontiers, are admitted, under control, at half the duty payable thereon according to kind and quality, to an amount of 15,000 tons per annum.  |   |                                   |
| 240  | Fitted wood.....  | (frs. 2 50) 1 40                  |
| Ad. 240.—By fitted wood is meant wood for purposes of construction, tenoned, mortised, tongued and grooved &c. ready to be put together.   |   |                                   |
| N.B. ad. 240.—Wood for building and cabinet makers' wood, wrought, if neither planed or otherwise prepared; telegraph poles, wrought, even impregnated.  |   |                                   |
| 241  | Veneers, of all kinds.....  | (frs. 5 00) 3 50                  |
| Ad. 241.—Thin boards, the united thickness of four not exceeding one centimetre, are considered as veneers.  |   |                                   |
| N.B. Ad. 241.—Veneers, even stained without figures cut out, or in relief (see also ad. 263, 264).   |   |                                   |
| 242  | Pieces for parquetry, of all kinds, finished: Not glued.....  | (frs. 8 00) 5 00                  |
| N.B. Ad. 242.—The pieces of parquetry which are included in No. 242, imported from the Austrian frontier zone and from the Principality of Liechtenstein shall be admitted at the rate of frs. 3 per quintal, to an amount of 2,500 quintals per annum subject to proof of origin.   |   |                                   |
| 243  | Glued.....  | (frs. 14 00) 8 00                 |
| 244  | Match wood and shavings for the manufacture of match boxes.....   | 0 80                              |
| Ad. 244.—Alderwood, barked or split, rims for sieves. (N.B. ad. 246, 247.)   |   |                                   |
| 245  | Wooden boxes, of all kinds, for matches, even if covered with paper and provided with a surface for striking the matches..... | (frs. 8 00) 6 00                  |
| Ad. 245.—Match boxes, of all kinds, also cardboard (see also ad. 1145).  |   |                                   |
| 246  | Other, in the rough.....  | 6 00                              |
| 247  | Sized, dyed, painted, printed &c.; covered or not with paper, with or without labels.....                                     | 12 00                             |
| Ad. 247.—Cigar boxes of all kinds of wood.   |   |                                   |
| 248  | Common material for packing dry articles, of soft wood (cases, packing cases &c.).....  | (fr. 2 50) 3 00                   |
| Ad. 248.—Disks of thin wood which are placed between cheeses; wood used in cord shape; common picking material, new or used, of wood not planed, for dry articles, and parts of such material, e.g., cases, casks &c. in shooks or put together; used paint barrels, whole or in shooks.   |   |                                   |
| N.B.—Are only admitted as packing cases those of soft wood, not planed, wood wool prepared for dressing wheels (see ad. 1161).   |   |                                   |
| 249  | Naves and fellos for wheels, shafts; not finished, merely sawn or split.....  | (frs. 1 50) 1 95                  |
| Ad. 249.—Wood in blocks for making shoe-makers' lasts.   |   |                                   |

\* Indicates for statistical purposes, at Nos. 219 and 220, the value of the goods in addition to the net weight.  
<sup>o</sup> France for granulated cork for bricks; cork pulverised; cork powder 10 frs. Other 20 frs. Spain for corks 5 frs.  
 † Austria-Hungary for No. 233 frs. 0 45 and for No. 234 frs. 0 80.

‡ Austria-Hungary, frs. 0 50.  
 § Austria-Hungary, frs. 0 85.  
 ¶ Austria-Hungary, for No. 242 5 frs., No. 243 8 frs., No. 245 6 frs. and for No. 249 1 fr.

## V. WOOD continued.

| Tarif<br>d'Usage<br>No.   | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No.  | Goods. | Rate<br>of duty per<br>quintal.<br>Frs. c.          |
|---|---|--|--|--------|---|
| 360   | Manufactures of wood of all kinds, not otherwise mentioned, in the rough, even planed; not put together. . . . . (frs. 4 00)  | 3 50                                       | N.B. ad. 246. —Non-upholstered seats of bent beech wood are solely included in this number.  |        |   |
| Ad. 250.  | —Christmas trees of whatever height, with stands of rough wood, painted, carved or ornamented (see also ad. 220, ad. 229, 230 and ad. 1169); spindle wood for clock makers; thin boards for brushes, cut to size; rough-been gun stocks; resonant wood, planed; (rough see ad. 235-237); wooden bungs for casks; walking and umbrella sticks, roughly shaped; staves, rough beech, planed, not fitted, without grooves (fitted, see No. 256); boot and shoe trees; heads for casks, not cut round, not fitted; boards, dovetailed, planed or not; boards and laths, planed; boards and laths, without iron work, excepting those of oak, cut in sizes for a particular use (excepting boards not planed for common packing cases or casks), even partly fitted, such as small cases, boxes &c. (chocolate boxes, cigar boxes &c.), boards for roofing tiles, formed wholly or in part of planed laths, (rough see ad. 235, 237); wooden heels (in other materials see ad. 190, 191); wooden soles in the rough. |  | Ad. 263, 264. —Veneered and carved with designs in relief (other see ad. 241), wooden statues.   |        |   |
| 361   | Carpenters' work, finished, even with fittings of iron work or glass:   |  | Ad. 259-264. —Church furniture of all kinds; furniture covered with stuff; furniture brackets; daggers; wooden trays of 70 centimetres or more in length (if smaller they are included in fancy articles); large articles of furniture of wood, with turned parts.   |        |   |
| Plain, not veneered, rough. . . . . (frs. 15 00)  | 10 00   |  | 265 Upholstered, with or without trimming not covered. . . . . (60%)   |        | Duty on non-upholstered furniture increased by 50%. |
| Ad. 251. —Battens for picture frames, furniture, hangings, &c., with plain rough moulding, rough, not veneered (other, see No. 272, 274); list for door frames and wooden wares, with plain rough moulding, rough, not veneered (other, see No. 252).   |   |  | 266 Covered with materials of cotton, linen, jute, ramie or wool. . . . . (70%)  |        | Duty on non-upholstered furniture increased by 60%. |
| 362 Other (veneered, with mouldings, carved, painted, sized, varnished), wares, painted &c. (frs. 35 00)  | 25 00   |  | 267 Covered with velvet, plush, silk &c. . . . . (100%)  |        | Duty on non-upholstered furniture increased by 70%. |
| Ad. 251, 252. —Wood stands for casks, wood staircases and railings, carpenters' benches, windows and widow frames, door frames, wooden blinds finished.   |   |  | Ad. 267. —Furniture upholstered with leather, N.B. ad. 259-267. —New or second furniture.  |        |   |
| N.B. ad. 251, 252. —Roller blinds of wood, even with metal fittings, are dutiable according to degree of finish, under Nos. 251, 252, even if combined with textile manufactures. Blinds of this kind are not regarded as moulded for the reason that each of the lists of which they are composed are hollowed in order that they may better fit into one another. |   |  | 268 Fancy articles; cabinet makers' wares, cabinets for knick-knacks and for flowers, smokers' cabinets, small chests, jewel cases, boxes, &c.; Combined with textile materials, trimmings or upholstered. . . . . (frs. 130 00)   | 50 00  |   |
| 363 Wooden utensils n. o. m., with or without metallic mountings. . . . . (frs. 20 00)  | 12 00   |  | Other. . . . . (frs. 130 00)   | 50 00  |   |
| Ad. 253. —Wooden utensils n.o.m. without iron work are dutiable at the rate of 12 frs. per quintal.   |   |  | Ad. 268. —Carved wood work of all kinds unless comprised in Nos. 263, 264.   |        |   |
| N.B. ad. 253. —Rakes, forks, spoons, shovels, picks, shovels &c., handles for shovels, forks, picks, brooms; wooden clothes pins, with or without springs.  |   |  | N.B. ad. 268. —Small wooden photograph frames are dutiable as small wares under No. 1145.  |        |   |
| 364 Lard tubs. . . . .  | 8 00  |  | 269 Cases for clocks and for musical boxes, even combined with other materials. . . . . (frs. 30 00)   | 25 00  |   |
| 365 Petroleum and oil casks, used. . . . .  | Free  |  | Ad. 269. —Wooden boxes (cases) for photographs.  |        |   |
| Without iron work, casks and barrels, with or without iron hoops. . . . . (frs. 15 00)  | 6 00  |  | 270 Wooden wares of all kinds, n.o.m. rough (frs. 30 00)   | 12 00† |   |
| Ad. 256a. —Staves for casks, fitted, i.e. ready to be mounted, with or without grooves, with or without inside bevelled edges (see also ad. 250); heads for casks, cut round, fitted; not fitted (see Ad. 250); casks and barrels, new or used; used oil barrels; casks made entirely of paper or cardboard; casks for packing.                                     |   |  | Ad. 270. —Wooden footwear in the rough, wooden soles finished; wooden straps for shoe pegs, rough, in rolls &c., for shoe-pegging machines.  |        |   |
| 366 Other. . . . . (frs. 15 00)   | 12 00   |  | N.B. ad. 270. —Blinds of plain wooden slats are included in this number.   |        |   |
| Ad. 256b. —Hoops and shapes for cheese, with iron work. . . . . (frs. 15 00)  | 12 00   |  | 271 Others. . . . . (frs. 30 00)   | 20 00† |   |
| 367 Turners' wares, rough:  |   |  | N.B. ad. 271. —Blinds of wooden slats with coloured slats are included in this number.   |        |   |
| Reels. . . . . (frs. 25 00)   | 10 00   |  | Ad. 270, 271. —Curtain poles, curtain rings, knobs for ends of curtain poles, easels for painters &c. (except drawing room easels, which are to come under fancy goods); incubators, bird-cages, ladders, mouse-traps, even combined with non-precious metals when the wood predominates in weight, models for tailors and dressmakers, even upholstered with paper or cloth, wooden skates (skis), wash boards for laundries, cramps with screws for wringers, venetian blinds, rattan blinds, stands for instruments, table mats, &c., of wooden slats or laths, whether furnished or not with thread or twine, &c., to hold them together, mandoline cases lined with stuff; wooden boxes for sample bottles; store in blers; wooden cases for musical instruments; wooden moulds for manufacturing cigars; carriage wheels not hooped; wooden footwear, other than in the rough, also with accessories of leather, felt, &c., such as leather straps, counters and the like (see ad. No. 291); wooden soles with leather straps; foundry models of wood. |        |   |
| Other. . . . . (frs. 25 00)   | 20 00   |  | Mouldings for frames:  |        |   |
| Ad. 257, 258. —Reels including those of paper-mâché, wood, or paper pulp; tool handles of wood, including those of paper mâché, wood or paper pulp (see also N.B. ad. No. 338-340); bottle-corking apparatus of turned wood (machines for corking bottles, see Nos. 892, 893 and 898b).   | 25 00   |  | 272 Prepared in white (white or other tint), plain, without ornaments. . . . . (frs. 20 00)  | 18 00  |   |
| Joiners' wares, furniture and parts thereof (except wicker furniture and chairs of bent beech wood specified in No. 261a), solid or veneered, even if wholly or in part of bent wood:   |   |  | 273 Ornamented. . . . . (frs. 20 00)   | 30 00  |   |
| 269 Plain, rough. . . . . (frs. 25 00)  | 15 00   |  | Ad. 272-274. —List for curtain poles, furniture, coffins, hangings and other similar purposes, grooved or not, are dutiable as battens for pictures.   | 40 00  |   |
| 270 Other. . . . . (frs. 35 00)   | 20 00   |  | Frames for mirrors and pictures:   |        |   |
| Ad. 260. —Planes with or without iron wire mattresses, covered or not.  |   |  | 275 Prepared in white (white or other tint), plain, without ornaments. . . . . (frs. 30 00)  | 30 00  |   |
| 271 With moulding, beading, or chisel-like rough. . . . . (frs. 45 00)  | 20 00   |  | 276 Ornamented. . . . . (frs. 30 00)   | 45 00  |   |
| 272 Other. . . . . (frs. 55 00)   | 25 00   |  | 277 Other. . . . . (frs. 75 00)  | 50 00  |   |
| Ad. 261, 262. —Furniture with veneering shaped by stamping.   |   |  | Ad. 277. —Frames painted, varnished, bronzed, gilt, carved, &c. (see also ad. Nos. 701 and 1145).  |        |   |
| 273 Carved, inlaid, with mosaic work &c., unfinished. . . . . (frs. 70 00)  | 40 00   |  | Ad. 275-277. —Curtain poles finished.  |        |   |
| 274a Other. . . . . (frs. 80 00)  | 50 00   |  | Basketmakers' wares (see Class VII. F.).   |        |   |
| 274b Chairs of bent beech wood (frs. 25, 35, 45, 55, 70, 80 00)   | 15 00†  |  | Furniture of basket work:  |        |   |

\* Indicates, for statistical purposes, at No. 268, the value of the goods in addition to the net weight.

† Italy, 20 frs.

Italy, 40 frs.

| Goods.   | Rate of duty per quintal. Frs. c. |
|--|-----------------------------------|
| senting the characteristics of basket work, such as tables, eagles, flower and music stands, seats, &c.  |                                   |
| brushmakers' ware:   |                                   |
| Food for brushes, roughly shaped even pierced with holes.....  | (frs. 8 00) 6 00                  |
| Ad. 281.—Brush wood, rough, perforated.....  | 30 00                             |
| inletted.....  | (frs. 30 00) 15 00                |
| brushes of all kinds.....  | (frs. 50 00) 20 00                |
| Ad. 283.—Paint-brushes of animal hair.....   | (frs. 100 00) 35 00               |
| the wares even combined with other material:   |                                   |
| steel wire brushes.....  | (frs. 50 00) 20 00                |
| other rough.....   | (frs. 50 00) 35 00                |
| lized, polished, varnished, &c.....  | (frs. 100 00) 65 00               |
| Ad. 284, 285.—Brush wares, even combined with horn, ivory, perforated caoutchouc, &c.  |                                   |
| leaves, with frames rough or merely sized; with bottom of plaited wood, of iron or steel wire, rough or coated with zinc, of copper or brass wire..... | 15 00                             |
| other.....   | 10 00                             |
| Ad. 286, 287.—Sieve bottoms and rims for sieves are subject to duty according to component material and kind (see also ad. No. 244).                   |                                   |

# VI.—PAPER AND PRODUCTS OF THE GRAPHIC ARTS.

## A.—Primary Materials for the Manufacture of Paper.

|  |                  |
|--|------------------|
| of all kinds except those for manure; old ropes and other waste for the manufacture of paper, waste paper, &c.....   | Free             |
| Ad. 288.—Paper cuttings used for packing.....  |                  |
| Fibrous materials for the manufacture of paper:  |                  |
| Obtained by chemical process (wood pulp, sawdust), wet or dry rag in pulp.....   | (frs. 2 00) 1 50 |
| Ad. 289.—Red charcoal (pulverized).....  |                  |
| Obtained by chemical process, cellulose, straw pulp, &c., wet or dry, unbleached.....  | (frs. 3 00) 1 75 |
| Bleached.....  | (frs. 3 50) 2 25 |
| N.B. ad. 289-291.—Fibrous paste in the form of paper or cardboard is only admitted under those numbers when the sheets are perforated previous to their importation in such manner that they are unserviceable either as cardboard or paper, wood fibres, not prepared for surgical bandages, i.e. not impregnated, &c. (prepared, see ad. No. 116). |                  |

|  |                  |
|--|------------------|
| B.—Paper and Cardboard not Printed.  |                  |
| 1. Not having undergone any additional process since manufacture:                                  |                  |
| Grey paste board; straw and wood paste board, leather board, &c.....                               | (frs. 7 00) 4 00 |
| Ad. 292.—Paste board in sheets less than 0.5 of a square metre in area, is included under No. 330. |                  |

N.B. ad. 292.—Vulcanized fibre in sheets, slabs &c. fibrous material in the form of cardboard, not perforated, pasteboard trimmed on one or both edges.

N.B. ad. 292.—Cardboard weighing up to 100 grammes inclusive per sq. metre, see N.B. ad. 292-297.

Packing paper, rough on both sides, weighing from 100 to 400 grammes inclusive per square metre.....

Not otherwise mentioned, including oiled packing paper.....

Ad. 293, 294.—Fibrous material in the shape of unperforated paper (see also N.B. ad. 289-291).

Corrugated paper.....

So-called "patent packing" and similar paper.....

Ad. 296.—Paper one side of which is not only tarred but is also furnished with a coarse tissue.

N.B. ad. 296.—By "patent packing" is understood packing paper tarred on one side and lined on the other with coarse stuff, and also tarred paper with intercalated tissue.

7 Tarred paper.....

Ad. 292-297.—400 grammes per sq. metre is considered to be the limit of weight distinguishing packing paper (Nos. 292-297) from paste board (No. 292) in such a manner that goods weighing up to 400 grammes inclusive, are included with packing paper, whilst those weighing over 400 grammes are considered as being pasteboard.

Class, sand paper and emery paper are included with goods manufactured with emery (Class VIII. No. 630); paper and cardboard, asphalted, weighing 100 grammes or less per sq. metre.

8 Blotting paper and blotting cardboard, filter paper, whether folded up for filtering or not (frs. 13 00) 10 00

9 Tissue paper weighing 25 grammes or less per sq. metre.....

N.B.—Tissue paper weighing more than 25 grammes per sq. metre is included, according to condition, under Nos. 298 or 301-302.

Ad. 299.—Cigarette paper weighing 25 grammes, or less, in rolls or whole sheets not cut (cut, see ad. No. 330).

| Tarif d'Usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|-------------------|---|-----------------------------------|
|                   | Printing and manuscript paper, note paper, and drawing paper:   |                                   |
| 300               | Of one colour, weighing from 45 to 55 grammes per sq. metre, containing wood (paper for newspaper printing).....  | 8 00                              |
| 301               | Other.....  | (frs. 15 00) 10 00                |
|                   | Ad. 301.—Leather paper, smooth, not shaded (see also ad. No. 306 c/e).  |                                   |
| 302               | Of more than one colour.....  | (frs. 18 00) 13 00                |
| 303               | Cardboard weighing per sq. metre from 200 to 800 grammes inclusive.....   | (frs. 16 00) 12 00                |
| 304               | More than 800 grammes.....  | (frs. 20 00) 12 00                |
|                   | N.B.—Paper weighing less than 200 grammes per square metre is included under (Nos. 300-302).  |                                   |
|                   | Ad. 303-304.—Press board.   |                                   |
|                   | N.B. ad. 303-304.—By cardboard mentioned in these numbers, is understood the cardboard formed of several layers of paper glued together; cardboard formed of a single layer is not included in these numbers. |                                   |
|                   | N.B. ad. 293-304.—Paper and paste board merely cut into bands of 25 centimetres or upwards in width, including samples, are not otherwise worked: according to quality and kind.                              |                                   |

2. Having undergone some additional process since manufacture:

305 Paper and cardboard ruled.....

Ad. 305.—Music paper; paper laid; paper with the name of the manufacturer or purchaser watermarked by pressure (see also ad. Nos. 316-317); watermarks other than those mentioned in Nos. 316-317 and obtained by dandy rollers are not taken into consideration for the purposes of duty.

306a Cardboard, coated with chalk or covered with chalk coated paper.....

b. Worked in colour, with impressed designs.....

c. Paper and cardboard, coated with chalk on only one face, worked in colours, plain.....

d. Coated with chalk on only one face, not worked; coated with chalk on both faces, or covered with chalk coated paper, crinkled, perforated, gummed paper; photographic paper not sensitized.....

e. With impressed designs (shagreened, watered, embossed, &c.).....

N.B. ad. 305-306.—Paper of the kinds enumerated above with graphic signs is dutiable according to kind under Nos. 312-18.

Ad. 306 c/e.—Chalk cardboard; straw paste board, glazed; paper with coloured, gilt, black, &c., borders or edges; chalk paper; crapa paper; leather paper (articles having the appearance of shagreen and manufactured from agglutinated textile fibres; for smooth leather paper, see ad. No. 301); fancy papers and fore-sheet paper of all kinds imitating cork, wood, porcelain, satin, silk, &c., gilt and silver paper, glazed paper.

207 a. Oiled paper, paraffine coated paper, tracing paper, waxed paper.....

b. Tin foil paper.....

c. Parchment paper and its imitations.....

d. Paper chemically prepared and sensitized paper.....

Ad. 307d.—Paper chemically prepared for photographers and other purposes, sensitized paper ("Cellulose-paper") with iodide, chloride of silver, &c., not sensitized (see ad. 306d); albuminized paper; killing paper; litmus paper; indigo paper; carbon paper.

308 Paper and cardboard cut in strips not more than 25cm. wide, in rolls or not.....

Ad. 308.—Festooned bands of paper for cupboards, shelves, &c., paper strips for telegraphic apparatus, lavatory paper in blocks, rolled into bands, and perforated, or simply enclosed in paper.

N.B. ad. 308.—Octavo letter paper is not to be treated as "paper cut out" under this number.

309 Paper and cardboard made up for retail sale.....

Ad. 309.—Note cards, letter paper, &c., without envelopes: in boxes, in printed paper envelopes, or other similar coverings each containing 200 cards or sheets at most, are dutiable under this number.

310 Cardboard covered with natural coloured paper.....

311 Paper not otherwise mentioned combined with tissues.....

Ad. 292-311.—In these numbers are also included festooned bands of paper for cupboards, shelves, &c., in combination with tissues and the papers and cardboards of the kinds mentioned when bearing the manufacturer's trade or water mark.

+ Treaty with Austria-Hungary.

\* Indicates, for statistical purposes, at No. 307d, the value of the goods in addition to the net weight.

; Treaty with Austria-Hungary.



## VI.—PAPER AND PRODUCTS OF THE GRAPHIC ARTS—continued.

| Tarif<br>d'Usage<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|---|--|-------------------------|---|--|
|  | C.—Printed Paper and Cardboard.   |  |                         |   |  |
|  | N.B. More particularly job printing, picture post cards, advertisements, posters of all kinds, placards, labels, &c.  |  |                         |   |  |
|  | Paper and cardboard.  |  |                         |   |  |
| 312  | *Printed or lithographed in a single colour:  |  | 324                     | Prints, engravings:   |  |
|  | In loose sheets or pamphlet form. . . . . (frs. 50 00)  | 30 00                                      | 325                     | *Photographs, unframed . . . . .  | 5 00                                       |
| 313  | *Bound or framed. . . . . (frs. 100 00)   | 40 00                                      | 326                     | " " " framed. . . . . (frs. 75 00)  | 45 00                                      |
| 314  | *Ad. 312-313.—Fortune telling bills printed.  |  | 327                     | *Other, framed. . . . . (frs. 75 00)  | 65 00                                      |
| 315  | *In more than one colour, in loose sheets or pamphlet form. . . . . (frs. 150 00)   | 35 00                                      |                         | Ad. 327.—Backgrounds for photographs and theatrical performances; embroidery, drawings or models; illustrated poster time-tables for foreign transportation companies (other see Nos. 312-317), religious pictures, models for dresses and paintings, postage stamps for collections, &c.   |  |
| 316  | *Bound or framed. . . . . (frs. 200 00)   | 45 00                                      | 328                     | *Paintings, unframed . . . . .  | 5 00                                       |
|  | Printed by a process other than typographic or lithographic (phototypes, photogravures, engravings on copper, steel &c.);   |  |                         | Ad. 328.—Paintings in stretchers; theatrical side scenes, painted, whether on wooden stretchers or not.   |  |
| 317  | *In loose sheets or pamphlet form . . . . . (frs. 250 00)   | 50 00                                      | 329                     | *Paintings framed. . . . . (frs. 75 00)   | 65 00                                      |
|  | *Bound or framed . . . . . (frs. 300 00)  | 65 00                                      |                         | Ad. 329, 330.—Paintings on china, stoneware, or similar ceramic material.   |  |
|  | Ad. 312-317. Commercial advertisements in the form of books; railway tickets, printed (when non-printed see ad. No. 330); chromo-lithographic cards, with or without text; coloured congratulation, advertisement, menu, &c. cards (except playing cards); picture post-cards, including those of large patterns; illustrated commercial catalogues, exceeding catalogues for booksellers, for dealers in artistic objects or music (see ad. 321-323); printed covers for holding papers (see also ad. Nos. 321, 323, and 331); decalcomanias; transfer labels, for bottles, &c.; pasteboard sheets, with drawings, for toy buildings; printed forms; poster time-tables, illustrated (see also ad. Nos. 321-327); business directories of no artistic or literary value, only used for advertising purposes; address books of hotels; profile models; paper bows for funeral wreaths, printed; oblongs the size and character of which render them unfit for pictures (otherwise they are covered in Nos. 326, 327), such as oblongs to be pasted on match, glove or button boxes, &c.; prospectuses, also in pamphlet form, &c., excepting booksellers' prospectuses, and music catalogues (see ad. 321, 323); paper bags, envelopes, caps, cornets; bottle envelopes, of paper, printed, &c. (For others, see ad. Nos. 331 and ad. 332, 333; these numbers also include congratulation, menu, advertisement &c. cards of paper or cardboard, whether or not tied up by tape, ribbon &c. of textile materials.) |  |                         | N.B. ad. 326-329.—Pictures and paintings which come within the acceptance of art works are admitted free if proved to be intended for public churches, museums &c., on compliance with the customs formalities.   |  |
| 318  | *Cut pieces of cardboard for mounting photographic &c. . . . . (frs. 40 00)   | 30 00                                      |                         | E.—Bookbinders' Wares and Wares of Cardboard.   |  |
| 319  | *Photograph cards, with or without the name of the photographer. . . . .  | 120 00                                     | 330                     | Boxes for packing, cardboard tubes not covered, printed or not; cardboard cut out for boxes, whether folded or not or slightly cut for facilitating folding. . . . . (frs. 50 00)   | 25 00                                      |
| 320  | *Wall paper . . . . . (frs. 35 00)  | 12 00                                      |                         | Ad. 330.—Cut railway tickets of all kinds, not printed (printed, see also ad. 312-317); cardboard cut into sheets less than 0.5 sq. metre in surface (see also N.B. ad. 292); cigarette paper cut (see also ad. No. 299).   |  |
| D.—Books, Reviews, Prints (Booksellers' Wares and Products of the Graphic Arts). |   |  |                         |   |  |
| 331  | Printed books . . . . .   | 1 00                                       |                         | N.B. ad. 330.—This heading includes common manufactures of cardboard, even with plain metal hinges or with tinplate fittings, but not covered or lined inside with paper, e.g., assorting boxes for use in shops.   |  |
|  | Ad. 321.—Notices (prospectuses) referring to booksellers and the graphic arts, of all kinds, calendars in book form (albums) bound or not, calendars eluted on cardboard and book calendars (see No. 337, note books with calendars, see No. 335); newspaper catalogues without accents (with agenda, see ad. 335); catalogues of booksellers and of dealers in art objects of all kinds, postage stamp catalogues, railway time-tables in book form, books bound in any manner, printed book covers and wrappers for despatching books (for other than for books see ad. 312-317, 323, 331), books of rates for the transport of goods by railway.   |  |                         | N.B. ad. 330.—The text of the Law runs: "Boxes and cartons for packing purposes, tubes of cardboard, uncovered, not printed." "By packing boxes referred to in this number are meant boxes of which one side only is closed by gum, books, &c., whereas all the other side are obviously shut by the actual construction of the box."   |  |
| 332  | *Maps and charts. . . . .   | 1 00                                       | 331                     | Paper bags and capsules. . . . . (frs. 50 00)   | 30 00                                      |
|  | Ad. 322.—Atlases, bound in any manner, maps and charts, whether mounted or not in cases (portfolios), with lists, rings &c.   |  |                         | Ad. 331.—Capsules, cornets, bags of paper; not printed (when printed see ad. Nos. 312-317), covers for briefs, &c., not printed (when printed see ad. Nos. 312-317, 321, 323), paper envelopes for bottles not printed (when printed see ad. Nos. 312-317); paper for cakes, perforated, &c., not printed; paper napkins, cut to size without a trade name printed thereon; coffin ornaments of all kinds of cardboard cut out and gilded, made of a single piece (when of several pieces, No. 338b). |  |
| 333  | *Music. . . . .   | 1 00                                       |                         | Ad. 332.—Letter envelopes not printed, in common cardboard boxes containing more than 200.  |  |
|  | Ad. 323.—Notes (prospectuses), music catalogues of all kinds and printed envelopes for the same (for other envelopes, see ad. Nos. 312-317, 321, 331); music bound in any manner.   |  | 333                     | Envelopes in boxes, caskets, &c., with or without note paper. . . . . (frs. 80 00)  | 40 00                                      |
|  | N.B. ad. 321-323.—Printed books, maps and charts, and music, are included under these headings, even when bound or in portfolios of any kind. Printed books with pictures, and books of pictures of all kinds; also catalogues of booksellers and of dealers in art objects and newspaper catalogues without agenda, are dutiable under No. 321.  |  |                         | Ad. 332, 333.—Envelopes of all kinds not printed (printed, see ad. 312-317).  |  |
|  |   |  | 334                     | Cardboard and paper for Jacquard looms . . . . .  | 50 00                                      |
|  |   |  | 335                     | Commercial books, agenda books &c. . . . . (frs. 80 00)   | 40 00                                      |
|  |   |  |                         | Ad. 335.—Albums (see also 338a and ad. 330a/b), writing books; albums for postage stamps, even with illustration of the different kinds of stamps; new-paper catalogues with agenda (without agenda, see ad. No. 331); blocks for sketches; note books with calendars.  |  |
|  |   |  |                         | N.B. ad. 335.—All books used for writing, copying, drawing, pasting &c.   |  |
|  |   |  | 336                     | Book covers . . . . . (frs. 80 00)  | 40 00                                      |
|  |   |  | 337                     | Calendars stuck on cardboard and block calendars . . . . . (frs. 80 00)   | 35 00                                      |
|  |   |  |                         | Ad. 337.—Calendars in book form (see ad. 321); blocks for leaf calendars.   |  |
|  |   |  | 338                     | Bookbinders' wares and cardboard wares n.o.m.:  |  |
|  |   |  |                         | a. Albums for pictures and cards. . . . . (frs. 100 00)   | 20 00                                      |
|  |   |  |                         | Ad. 338a.—Picture and card albums referred to in this number are admitted at the rate of 20 frs. even with trifling ornaments of material other than paper.   |  |
|  |   |  |                         | b. Other . . . . . (frs. 100 00)  | 50 00                                      |
|  |   |  |                         | Ad. 338b.—Hat boxes and packing of all kinds in paper and cardboard, cardboard targets; prints, engravings, in passepartouts; etchings, engravings in mats.   |  |
|  |   |  | 339                     | Bobbin of paper or cardboard for spinning mills . . . . . (frs. 35 00)  | 30 00                                      |
|  |   |  | 340a                    | *Ornamented with silk, lace, artificial flowers &c.; paper flowers . . . . . (frs. 250 00)  | 120 00                                     |
|  |   |  |                         | Ad. 340a.—Picture and card albums, covered with silk &c.; artificial wreaths of paper; garlands of paper.   |  |

\* Indicates, for statistical purposes, at Nos. 312-319 and 322, the value of the goods in addition to the net weight.

\* Indicates for statistical purposes at Nos. 324-329 and 340a, the value of the goods in addition to the net weight.

† Treaty with Austria-Hungary.

| Rate of duty per quintal. | Goods.  |
|---------------------------|---|
| Frs. c.                   |   |
| 50 00                     | Other.....(frs. 250 00)   |
|                           | Ad. 340b.—Picture and card albums covered with leather or with tissue of wool, linen or cotton.   |
|                           | Ad. 338b and 340 a and b.—Shades including those combined with common metals, talcs &c.; cardboard boxes (see also No. 330); blotters; paper lanterns (Venetian); portfolios for music or business papers; cigarette paper prepared for retail sale, gummed or stitched together in the form of booklets, with paper or cardboard cover (see also ad. 299 and 330). |
|                           | N.B. ad. 338-340.—Bobbins of papier maché are dutiable under Nos. 297-340, as wooden bobbins; and other manufactures of papier maché, i.e., trays, boxes, buttons, insulating material, are included under the headings of the general tariff referring to the articles which bear most resemblance to them in the matter of use.                                   |

VII.—TEXTILE AND PLATING MATERIALS.—MADE-UP GOODS.

N.B.—Mixed yarns, tissues, plaits, coverings, carpets, ribbons and trimmings are, unless otherwise stipulated, dutiable as articles manufactured wholly of the component material subject to the higher duty.

However, in the classification for tariff purposes of tissues, coverings, carpets, ribbons, and trimmings, ordinary borders (sums, stripes, selvaes, &c.), threads or narrow strips marking the separating line between the several pieces; as well as ornamental threads which, though repeated at regular intervals appear only at intervals far apart and are of relatively very slight importance, are not taken into account either, even though they may be composed of more highly taxed materials.

Tissues, coverings &c. embroidered, of all kinds, are, unless otherwise specially stipulated, dutiable as embroidery according to the nature of the material upon which the embroidery is worked, whatever be the nature of the thread used for embroidering. Tissues less than 35 centimetres wide are dutiable as ribbons.

Preliminary note ad. VII. A.D.—The simplest manner to discern the difference between the fibres from animal produce (wool, silk, &c.) and vegetable fibres (cotton, flax, hemp, jute, &c.) is by combustion. To obtain a reliable result, it is necessary to free the fibres, by boiling, from any other heterogeneous substance, such as size, gum, colour, grease, &c. and also to free them from any dye by treating them in a weak solution of muriatic acid. Pure and dry vegetable fibres burn rapidly and are completely reduced to ashes, whilst animal fibres (wool, silk, &c.) carbonize without burning, curling themselves into small black knots and giving forth an odour of burning horn.

| Rate of duty per quintal. | Goods.   |
|---------------------------|--|
| Frs. c.                   |  |
| Free.                     | A.—Cotton.   |
| 0 60                      | Ad. 341.—Gun cotton in flakes.   |
|                           | Ad. 342.—Cotton carded in layers, not gummed (see also Nos. 345, 346).   |
| 0 60                      | Ad. 343.—Cotton thread waste for cleaning machinery.   |
| 20 00                     | Ad. 345.—Cotton wadding, bleached chemically pure (frs. 40 00)   |
|                           | Ad. 346.—Cotton wadding, impregnated or not, prepared for dressing wounds is classed in No. 1161; cotton and cotton waste, bleached chemically pure.   |
| 5 00                      | Ad. 347.—Cotton thread waste for cleaning machinery.   |
|                           | Ad. 348.—Cotton thread waste for cleaning machinery.   |
| 10 00                     | Yarn: Single, unbleached or boiled:  |
| 20 00                     | Up to and including No. 19, English  |
| 7 00                      | From No. 20 to 119 inclusive   |
|                           | No. 120 and above  |
|                           | Ad. 247-249.—Cotton thread, bleached or steamed, with parallel strands.  |
|                           | Single cotton yarns, grey or damped may be admitted under No. 249 as yarns of No. 120 and above, even if all or part of the yarn is below No. 120, provided that the yarn is declared for duty under No. 341 and that the consignment does not contain any yarn below No. 117. |
| 20 00                     | Single twist of two or more strands:   |
|                           | Up to and including No. 19   |
|                           | Ad. 350.—Cotton thread unbleached, single twist, of two strands, gassed: up to No. 19 inclusive  |
| 25 00                     | From No. 20 to 119 inclusive   |

| Rate of duty per quintal. | Goods.   |
|---------------------------|--|
| Frs. c.                   |  |
| 18 00                     | Ad. 351.—Cotton thread, unbleached, single twist, of two strands gassed: of No. 20 up to No. 59 inclusive: N.B. ad. 351.—Single twist yarns, Nos. 40 to 60 inclusive, of 5 or 6 strands, are included in No. 353.  |
| 15 00                     | No. 120 and above  |
| 9 00                      | Single twist, Nos. 40 to 60 inclusive, of 5 or 6 strands   |
|                           | Single twist, of two strands, gassed, No. 60 and upwards   |
|                           | N.B. ad. 347-351.—In the determination of the number of the yarns, the English numbers will be taken as the rule:  |
|                           | No. 19 English = No. 15 Metrical system.   |
|                           | " 20 " = " 17 " "  |
|                           | " 40 " = " 34 " "  |
|                           | " 60 " = " 51 " "  |
|                           | " 119 " = " 101 " "  |
|                           | " 120 " = " 102 " "  |
| 40 00                     | Repeatedly twisted, unbleached   |
|                           | Bleached, glazed, mercerised..... (frs. 10 00)   |
|                           | Duty on yarns, unbleached, boiled or gassed, with an addition of 8 frs. per quintal.   |
|                           | Duty on yarns, unbleached, boiled or gassed, with an addition of 10 frs. per quintal.  |
| 20 00                     | Ad. 347-347.—Cotton yarn on cops and on bobbins cross-wound.   |
|                           | Imitation vicine yarns   |
|                           | N.B. ad. 347-358.—Cotton yarns in skeins, in packages of from 2½ to 5 kilograms, cotton yarns for weaving on bobbins.  |
| 50 00                     | Ad. 347-358.—Cotton yarn on cops and on bobbins cross-wound.   |
|                           | Imitation vicine yarns   |
|                           | N.B. ad. 347-358.—Cotton yarns in skeins, in packages of from 2½ to 5 kilograms, cotton yarns for weaving on bobbins.  |
|                           | Ad. 347-359.—Cotton yarn, vicine yarn, with cotton core (when without cotton core, see ad. 446).   |
|                           | N.B. ad. 359.—The following are considered as made up for retail sale:   |
|                           | a. All cotton yarns of two or more strands included under 350-2 and 354-7 of the tariff, in skeins other than those obtained on the common yarn-windle, of 560 or 1120 turns to 1,374 metres, namely 768 or 1,536 metres per skein.  |
|                           | b. All cotton yarns included under No. 353, in skeins wound (retds) in a manner other than is commonly used for embroidery, of 666 turns to 2,3 metres, namely 1,332 metres per skein.   |
|                           | c. All imitation vicine yarns, of four or more strands, in skeins, weighing less than 100 grammes with or without sub-divisions, also those in skeins with sub-divisions weighing less than 100 grammes, regardless whether the dividing yarn is knotted on each sub-division or continues passing only between the sub-divisions. |
|                           | Tissues: Plain or twilled:   |
|                           | Unbleached or creamed:   |
| 30 00                     | Weighting 12 kilograms or more per 100 square metres   |
| 10 00                     | Weighting from 6 to 12 kilograms per 100 square metres   |
|                           | Weighting less than 6 kilograms per 100 square metres:   |
| 20 00                     | Having less than 20 threads in a square of 5 mm. side  |
| 50 00                     | Having 20 threads or more in a square of 5 mm. side  |
|                           | N.B. ad. 360-363.—Warp and woof counted together. In tissues of double or twisted yarn each thread is counted separately.  |
|                           | Ad. 360-363.—Cotton tissues, unbleached or creamed, rendered water-proof only on one side by sizing.   |
|                           | N.B. ad. 360-363.—To ascertain whether unbleached and creamed cotton tissues weigh 6 kilograms, more or less, and more than 12 kilograms per 100 square metres, the following formula may be employed:   |
|                           | k = the weight of the piece of tissue.   |
|                           | l = the length in metres, and  |
|                           | b = the width in centimetres of the piece of tissue.   |
|                           | $k \times 10,000$  |
|                           | $l \times b$ = kilograms per 100 square metres.  |
|                           | Example:   |
|                           | A piece of cotton tissue 92 centimetres in width and 73 metres in  |

<sup>a</sup> Indicates for statistical purposes, at No. 3106, the value of the goods in addition to the net weight.

## VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS—CON.

| Tarif<br>d'Usage,<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--------------------------|---|--|
|                          | length, weighing 3.92 kilograms, the weight per 100 square metres will be: $3.92 \times 10,000 \div 39,200 = 5.84$ kilograms. $73 \times 92 = 6,716$ per 100 square metres, &c., &c.  |  |
|                          | Bleached, mercerized or impregnated .....   | 50 00                                      |
|                          | Ad. 361.—Tulle (unbleached and semi-bleached see No. 373).  |  |
| 360                      | Dyed .....  | (frs. 70 00) 50 00                         |
| 366                      | Printed .....   | (frs. 80 00) 60 00                         |
|                          | Woven of dyed threads:  |  |
| 367                      | Plain or twilled .....  | (frs. 80 00) 60 00                         |
| 368                      | Other .....   | (frs. 90 00) 65 00                         |
|                          | Ad. 367-368.—Tissues of cotton in combination with threads of gold real or imitation, figured, such as plumes, damasks, dimities, laces, blinds (storen); tissues striped, checked &c.; so-called cork-screw tissues, drills; "fleur-de-tou", table-cloths, &c. with or without fringes, without bordering all round:                         |  |
| 369                      | Unbleached .....  | (frs. 70 00) 60 00                         |
|                          | Ad. 369.—Cotton tissues figured: creamy:  |  |
| 370                      | Other .....   | (frs. 90 00) 65 00                         |
|                          | Ad. 369, 370.—Under Nos. 369, 370 there are included, in addition to the kinds of tissues specially enumerated in the text of the headings, tissues which do not show a fundamental weave which is entirely simple, as well as tissues with a simple fundamental weave, but which show more than eight threads in a single plan of the weave. |  |
|                          | N.B. Ad. 369, 370.—Toilet linen, bath and other towels &c. in the piece (roulet); bows for wraths, without needlework or embroidery. Tissues manufactured with more than 5 lifting blades, come under figured tissues.  |  |
| 371                      | Velvet .....  | (frs. 30 00) 10 00                         |
|                          | N.B. Ad. 371.—Cotton tissues, velvety, bleached or not, are included in this number.  |  |
| 372                      | Broché (except tulle) .....   | 60 00                                      |
| 373                      | Tulle (plain, even semi-bleached) .....   | 4 00                                       |
|                          | Ad. 373.—Tulle (spotted nets) unbleached or semi-bleached.  |  |
|                          | N.B. Ad. 373.—Tulle bleached (see No. 364).   |  |
| 374                      | Broché .....  | (frs. 60 00) 40 00                         |
|                          | Ad. 374.—Tulle, broché even (feathered).  |  |
| 375                      | Lace tissues (bobinet) .....  | (frs. 60 00) 45 00                         |
|                          | Ad. 374, 375.—Curtains, blinds, lambrèques, and similar articles of tissues included in Nos. 374, 375 pay the duty on these tissues even if they are edged with braid or furnished with a scalloped edge embroidered by machine, and separated by insertion with all-round border.  |  |
| 376                      | Feather-stitched ("plumetis") .....   | 60 00                                      |
|                          | Ad. 360-376.—Tissues of cotton fluted in the piece.   |  |
| 377a                     | Bookbinders' percaline, plain .....   | (frs. 45 00) 30 00                         |
| 377b                     | With design (sablé, watered or impressed designs &c.) .....   | (frs. 45 00) 15 00                         |
|                          | N.B. Ad. 377.—Bookbinders' percaline is held to include cotton or linen tissues, dyed, sized, goffered or not (molekin, trige, &c.)   |  |
| 378                      | Coverlets (bed and table covers, &c.), with all round border.   |  |
|                          | Without needlework or trimmings, even with fringes made in the weaving or simply knotted (frs. 90 00) 65 00   |  |
|                          | Ad. 378.—Coverings with fringes simply knotted or run on to the edges of the tissue, also cotton pocket handkerchiefs, not beamed, with all round border, are dutiable under this number.   |  |
|                          | N.B. Ad. 378.—Coverings with spun beams ("Umwurf") without other needlework; bed, table and kitchen linen made of cotton, having only sewn beams or spun beams ("Umwurf") on the borders.   |  |
| 378                      | With trimmings or needlework .....  | (frs. 90 00) 75 00                         |
|                          | Ad. 378.—Coverings having only sewn beams or spun beams ("Umwurf") on the borders, are dutiable as coverings without needlework.  |  |
|                          | N.B. Ad. 378, 379.—Coverings made with cotton waste; bed, table and kitchen linen are dutiable under No. 378 or 379 according to kind; kitchen cloths of cotton, cut out.   |  |
| 380                      | Shawls, scarfs, neckerchiefs, ties, &c. (woven) .....   | (frs. 90 00) 75 00                         |
|                          | Ad. 380.—"Baschlicks," "lavalieres" woven.  |  |
| 381                      | Ribbons and tape .....  | (frs. 100 00) 15 00                        |
|                          | Ad. 381.—Woven tawse; ribbons and tapes even combined with real or imitation gold or silver threads; advertising tapes.   |  |
| 382                      | "Barmen" braid for the manufacture of straw hats and for the plaiting industry .....  | (frs. 45 00) 20 00                         |
|                          | Ad. 382.—Under this number are dutiable all braids similar to Barmen braid, and need for the same purpose.  |  |
| 383                      | Other .....   | (frs. 100 00) 45 00                        |

\* Treaty with France.

\* Treaty with Austria-Hungary.

\* Indicates, for statistical purposes, at Nos. 382, 383 and 383, the value of the goods in addition to the net weight.

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c.           |
|-------------------------|--|--|
|                         | Ad. 382, 383.—Tapes made on the "passementerie" loom, or on the braiding machine, trimmings also combined with gold or silver thread, real or imitation.   |  |
|                         | N.B. Ad. 383. Cotton lace made on the "passementerie" loom is dutiable under this number.  |  |
|                         | Embroidery:—Of crochet work, made by hand or machine with one or more needles, with or without applied work;   |  |
| 384                     | Curtains (blinds, window curtains, &c.) .....  | (frs. 150 00) 100 00                                 |
| 385                     | Other crochet embroidery (handkerchiefs, scarfs, collars, &c.) .....   | (frs. 150 00) 100 00                                 |
|                         | Feather-stitched embroidery ("plumetis"), made by the ordinary embroidering machine, or by the shuttle loom, with or without applied work:   |  |
| 386                     | Trimming (bands and insertions) .....  | (frs. 150 00) 100 00                                 |
| 387                     | Tulle embroidery .....   | (frs. 150 00) 100 00                                 |
|                         | Ad. 387. Chemical embroideries (embroidered lace).   |  |
| 388                     | Other feather-stitched embroidery (fancy articles and dresses ("specialités et robes") .....   | (frs. 150 00) 100 00                                 |
|                         | Ad. 388.—Galloons, figures, handkerchiefs, &c.   |  |
| 389                     | Embroidery, hand-made .....  | (frs. 150 00) 100 00                                 |
|                         | Ad. 389.—Embroideries even combined with common or precious metals.  |  |
| 390                     | Lace, Valenciennes, woven .....  | 10 00  |
|                         | Ad. 390.—Woven cotton lace of all kinds.   |  |
| 391                     | Other .....  | (frs. 150 00) 100 00                                 |
|                         | Ad. 390, 391.—Lace, whether combined or not with precious or common metals.  |  |
| 392                     | Felted cotton tissues .....  | (frs. 60 00) 40 00                                   |
|                         | Ad. 392.—Felted tissues are endless tissues, such as woollen cylinder covers, similar to felt, drying felts, &c., for the manufacture of wood pulp, straw fibre, cellulose and paper.  |  |
| 393                     | Waxed cloth and oilcloth, for packing (frs. 10 00) .....   | 8 00   |
|                         | Ad. 393.—Only oilcloth, plain, of a single colour, having at most 18 threads per sq. of 5 mm. side may be admitted as oilcloth for packing purposes.   |  |
| 394                     | Oilcloth for furniture, &c.; waxed taffeta .....   | (frs. 30 00) 15 00                                   |
|                         | Ad. 393-394.—Pegameid, "pluviusine."   |  |
| 395                     | Cork carpets (linoleum) .....  | 20 00  |
|                         | Ad. 395.—Paper pulp, impregnated, figured, for floor or stair covering; plates of plaited rushes covered with painted sail cloth or "triège," for the manufacture of trunks; wall and other linings of linoleum (Lin-crosta).  |  |
|                         | B.—Flax, hemp, jute, ramie, &c.  |  |
| 396                     | Flax, hemp, jute, ramie (China grass), Manila, hemp, and other similar textile materials and their wastes, raw, boiled, stripped or hackled, dressed, bleached, dyed, &c. ....   | Free   |
|                         | Ad. 396.—Turf fibres for dressing wounds, not prepared, i.e., not impregnated (impregnated, see Ad. 1161).   |  |
|                         | N.B. Ad. 396.—Oakum; wastes of flax and hemp.  |  |
|                         | Yarns from textile fibres mentioned in No. 396:  |  |
|                         | Unbleached: Single:  |  |
|                         | Up to No. 5 English inclusive:   |  |
| 397a                    | Of hemp .....  | (frs. 4 00) 3 00                                     |
| 397b                    | Of linen and ramie .....   | 4 00   |
| 398a                    | Of linen above No. 5 up to No. 24 English, inclusive; yarn of hemp and ramie above No. 5 English .....   | 8 00   |
| 398b                    | Of linen, No. 25 English and above .....   | (frs. 8 00) 2 00                                     |
| 399a                    | Of jute .....  | (frs. 2 00) 0 50                                     |
| 399b                    | Of other materials mentioned in No. 396 .....  | 2 00   |
|                         | N.B. Ad. 397-399.—Rope-makers' thread of single strand.  |  |
|                         | Boiled, lyewashed, creamed, bleached:  |  |
| 400                     | No. 11 and over; linen yarn, No. 25 up to No. 40 English, inclusive .....  | (for No. 25 up to No. 40 inclusive, frs. 11 00) 2 00 |
| 401                     | Other .....  | frs. 11 00 2 00                                      |
| 402                     | Dyed, printed .....  | 15 00  |
| 403                     | Twisted .....  | (frs. 17 00) 14 00                                   |
|                         | Ad. 397-403.—Yarn of linen, &c., on cepe and on bobbin, cross wound, weighing more than 200 grammes.   |  |
| 404                     | Made up for retail sale on reels, in balls, skeins, &c. ....   | (frs. 60 00) 45 00                                   |
|                         | Ad. 404.—All yarn of flax, &c., of two or more strands, on skeins weighing 200 grammes and less, with or without sub-divisions, as also those in larger skeins with sub-divisions weighing 200 grammes or less, whether the dividing thread is knotted on such skeins or whether it be continuous, passing simply between the lens, shall be regarded as put up for retail sale. |  |
|                         | Tissues from textile fibres mentioned in No. 396: Unbleached having less than 9 threads to the square of 5 millimetres side:   |  |
| 405                     | Of jute .....  | (frs. 4 00) 1 50                                     |

\* Indicates, for statistical purposes, at Nos. 384-391, the value of the goods in addition to the net weight.

\* Treaty with France.



| Tarif<br>Usage<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|---|--|
| 9 to 12 threads inclusive.....   | (frs. 10 00)  | 5 00                                       |
| 13 to 20 threads inclusive.....  | (frs. 20 00)  | 10 00                                      |
| 21 to 35 threads inclusive.....  | (frs. 40 00)  | 35 00                                      |
| More than 35 threads.....  | (frs. 80 00)  | 50 00                                      |
| Ad. 405-410.—Buckram (packing cloth with thick sizing).....  | (frs. 150 00)                                       | 55 00                                      |
| Ad. 405, 407-410. Tissues of jute, in lengths, cut out for sacks.  | Duty on unbleached tissues with an addition of 30 % | 10 %<br>25 %<br>25 %                       |
| Boiled, lye-washed, creamed, bleached (50 %)   |   |  |
| Impregnated.....   | (50 %)  | 10 %                                       |
| Dyed, printed.....   | (55 %)  | 25 %                                       |
| Woven of dyed yarn.....  | (55 %)  | 25 %                                       |
| Ad. 409-415.—Danish cut handkerchiefs without embroidery, plush, blinds of linen cloth without needlework (see ad. Nos. 557-559).  |   |  |
| N.B. ad. 405-415.—(1) For the purpose of assessing duty on tissues presenting alternately close-woven and open-woven parts, the average number of threads is taken. This number is arrived at by counting the threads in warp and weft between two points which are regularly reproduced in warp and weft in the design of the tissue; by reducing this number of threads to the proportionate number to 50mm. of the breadth of the design; and by adding together the results obtained for the warp and weft. In tissues woven of double or twisted threads, each single thread is separately counted. In the determination of the final result fractions of a thread are ignored. |   |  |
| (2) Linen pocket handkerchiefs with all round border, neither hemmed nor embroidered, are dutiable under Nos. 406-413 according to their degree of manufacture.  |   |  |
| Linen batiste ("sheer linen") having 21 threads or more per sq. of 50mm. each side, unthreaded, not made up for retail sale:   |   |  |
| 4 Unbleached, boiled, lye-washed, weighing 9 kilos. or less per 100 sq. metres.....  | 10 00   |  |
| 5 Bleached, weighing 6 kilos. or less per 100 sq. metres   | 10 00   |  |
| Ad. 406-415.—Warp and weft are counted together. In tissues of double or twisted yarn each thread is counted separately.   |   |  |
| 6 Tulle, plain or broché; unbleached, bleached, dyed, printed.....   | 60 00   |  |
| Coverings (bed covers, table covers, &c.), with all round borders:   |   |  |
| 7 Without needlework or trimming, even with fringes made in weaving, or merely knotted ..  | (frs. 80 00)  | 70 00                                      |
| Ad. 417.—Coverings with fringes merely knotted or run on to the edge of the tissue are dutiable under this number.   |   |  |
| 8 With needlework or trimming.....   | (frs. 120 00)                                       | 85 00                                      |
| Ad. 418.—Coverings having only a sewn or woven hem ("Umwurf") are dutiable as coverings without needlework.  |   |  |
| N.B. ad. 417, 418.—Bed, table, and kitchen linen are dutiable under No. 417 or 418 according to kind; toilet linen (bath and other towels), of linen, hemp, or flax, table and kitchen linen made of flax, having only sewn hems or span hems ("Umwurf") on the borders, are included in number 417; kitchen cloths of hemp, linen, &c. cut out.   |   |  |
| 18 Ribbons and tapes.....  | (frs. 100 00)                                       | 10 00                                      |
| Ad. 419.—Ribbons and tapes, even combined with real or imitation gold or silver threads.   |   |  |
| 20 Trimmings.....  | (frs. 100 00)                                       | 40 00                                      |
| Ad. 420.—Trimmings and tapes made on the embroidery loom, whether combined or not with real or imitation gold or silver thread.  |   |  |
| 21 Embroidery.....   | (frs. 150 00)                                       | 150 00                                     |
| Ad. 421.—Embroideries, whether combined or not with common or precious metals.   |   |  |
| 422 Lace.....  | (frs. 150 00)                                       | 150 00                                     |
| Ad. 422.—Linen lace, even combined with common or precious metals.   |   |  |
| Rope-makers' wares:  |   |  |
| 23 Rope, cables.....   | (frs. 20 00)  | 12 00                                      |
| Ad. 423.—Oakum twine for caulking ships, impregnated or not; cord bands, cut to lengths, even dyed, for binding sheaves.   |   |  |
| 24 Nets.....   | (frs. 70 00)  | 35 00                                      |
| Ad. 424.—Nets of all kinds, of hemp, jute &c. such as marketing, bird catching, horse, &c. (for hair nets see ad. 539, 543, 545).  |   |  |
| 425 Other.....   | (frs. 40 00)  | 30 00                                      |
| Ad. 425.—Folding for doors windows; spool-made bags of hemp twine &c. (when sort of nets: item 424); small cords of cotton less than 8 mm. in thickness, for spinning-loom spindles (see also ad. 903); rope halters, rope-makers' wares made with the spool.  |   |  |
| Ad. 428-429.—A diameter of 8 mm. may be taken as the approximate limit between rope liable to the duty of frs. 12, and the other rope-makers' wares dutiable at frs. 30, 40  |   |  |

| Tarif<br>d'Usage<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|---|--|
|  | that, as a general rule, only articles of 8 mm. or more must be treated as rope.  |  |
|  | N.B. ad. Nos. 437 to 404 and 425.—To distinguish yarns (Nos. 397 to 401) from cord and twine (No. 425), it is to be observed that in commerce yarns are generally in skeins, whilst cord and twine are in balls and packets.  |  |
| 426 Sacks.....   | N.B.—In order to be included in No. 426 of the Tariff, sacks must be such as are used to transport merchandise such as cereals, malt, flour, salt, plaster, cement, &c. Sacks of smaller sizes employed for household purposes, &c., are dutiable as Made-up Articles, according to component material, under Nos. 557-559. | 20 00                                      |
|  | Ad. 426.—Used sacks.  |  |
| 427 Girths.....  | (frs. 40 00)  | 30 00                                      |
| Ad. 427.—Belts (girdles), with or without buckles, halters of jute.  |   |  |
| 428 Hose (pipes).....  | (frs. 40 00)  | 30 00                                      |
| Ad. 428.—For hose combined with india-rubber see Nos. 518 and 522.   |   |  |
|  | Mats and carpets made of the textile materials enumerated in No. 396, even with all-round borders or fringes:   |  |
| 429 Common (not woven).....  |   | 15 00                                      |
| 430 Woven of jute.....   |   | 35 00                                      |
| 431 Others.....  |   | 50 00                                      |
|  | C.—Silk.  |  |
| 432 Cocoons.....   |   | Free                                       |
| 433 Silk-worms' eggs.....  |   | "  |
| 434 Silk waste: floss silk, noils of carded waste silk, imperfect cocoons, &c.....   |   | "  |
| Ad. 434.—Waste of silk, unbleached or dyed: waste derived from the twisting of dyed silk.  |   |  |
| 435 Combed.....  |   | "  |
| Ad. 435.—Floss silk, combed=combed silk.   |   |  |
|  | Silk and floss silk for weaving, unbleached: Not thrown:  |  |
| 436 Silk, raw.....   |   | "  |
| Ad. 436.—Raw silk, double or not.  |   |  |
| 437 Floss silk.....  |   | "  |
| Ad. 437.—Floss silk, unbleached, double or not. Thrown:  |   |  |
| 438 Silk (organzine).....  | (frs. 7 00)   | "  |
| Ad. 438.—Twisted raw silk (hair).  |   |  |
| 438a Tram.....   |   | 7 00                                       |
| 439 Floss silk.....  |   | 7 00                                       |
| Dyed:  |   |  |
| 440 Silk.....  |   | 16 00                                      |
| 441 Floss silk.....  |   | 16 00                                      |
| Ad. 440, 441.—Silk, and floss silk: scoured.   |   |  |
| 442 Waste (organzine and tram).....  | (frs. 7 00)   | 3 00                                       |
| Ad. 442.—Wastes and refuse of cords and floss silk, dyed.  |   |  |
| Ad. 436-442.—Silk for machine knitting under control.  |   |  |
|  | Silk and floss silk for sewing, embroidering and trimming:  |  |
| 443 Unbleached.....  | (frs. 75 00)  | 7 00                                       |
| 444 Dyed.....  | (frs. 150 00)   | 100 00                                     |
| Ad. 444.—Silk and floss silk for sewing &c.  |   |  |
| 445 On reels, or cards, in balls or skeins, &c. (prepared for retail sale).....  | (frs. 120 00)   | 90 00                                      |
| 446 Artificial silk.....   |   | Free                                       |
| Ad. 446.—Viscose yarn, without cotton core (with cotton core, see ad. 547-559); artificial silk waste.   |   |  |
|  | Wares made of silk, and artificial silk:  |  |
| In the piece:  |   |  |
| 447a Bolting cloth.....  | (frs. 150 00)   | 100 00                                     |
| 447b Other.....  | (frs. 150 00)   | 100 00                                     |
| Ad. 447.—Creme, muslin, plush, tulle, velvet, tissues of silk, floss silk and artificial silk, unbleached, white, dyed, printed sized, &c.             |   |  |
| 448 Cut and hemmed, except coverings.....  | (frs. 200 00)   | 120 00                                     |
| Ad. 448.—"Baschliks," shawls, scarves, fichus, mufflers, "lavalieres," opera cloaks, &c. woven.  |   |  |
| 449 Ribbons.....   | (frs. 300 00)   | 100 00                                     |
| Ad. 449.—Ribbons and tapes, even combined with gold or silver thread, real or imitation.   |   |  |
| 450 Trimmings.....   | (frs. 300 00)   | 100 00                                     |
| Ad. 450.—Trimmings and tapes made on the "passementerie" loom or on the braiding machine, even combined with gold or silver thread, real or imitation. |   |  |
| 451 Embroidery.....  | (frs. 300 00)   | 100 00                                     |
| Ad. 451.—Embroidery, even combined with common or precious metals, lace embroidered.   |   |  |
| 452 Lace.....  | (frs. 300 00)   | 180 00                                     |
| Ad. 452.—Lace, even combined with common or precious metals, lace, woven or made on the braiding machine.  |   |  |
|  | Coverings (bed covers, table covers &c.), of silk, floss silk, artificial silk, with borders:   |  |

\* Indicates, for statistical purposes, at Nos. 429-422, the value of the goods in addition to the net weight.

† Treaty with France.

‡ Italy, 120 frs.

\* Indicates, for statistical purposes, at Nos. 429-422, the value of the goods in addition to the net weight.

## VII.—TEXTILE AND PLAITING MATERIALS.—MADE-UP GOODS.—CON.

| Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|-------------------------|---|--|
|                         | coverings without needwork or trimming,<br>even with fringe made in weaving or merely<br>knotted:   |  |                         | N.B.—Coverings having only sewn hems<br>or spun hems (Umwurf) are dutiable as<br>coverings without needwork (No. 479).  |  |
| 453                     | Coverings in <i>Pellenazzo</i> with warp of cotton *<br>..... (frs. 100 00)   | 50 00                                      |                         | Carpets and rugs:   |  |
|                         | Other.....  | 100 00                                     | 481                     | Not woven like velvet, without fringes or need-<br>work other than sewn hems or spun hems (Um-<br>wurf)..... (frs. 60 00)   | 30 00                                      |
| 454                     | With needwork or trimming * .....   | 200 00                                     | 482a                    | Carpets and rugs not woven like velvet, with<br>warp of twisted unbleached woollen yarn and<br>weft of dyed woollen yarn, with fringes made<br>in weaving and merely knotted.... (frs. 100 00)  | 26 00                                      |
|                         | Ad. 454.—Coverings having only sewn or<br>spun hems ("Umwurf") are dutiable as<br>coverings without needwork.   |  |                         | N.B. ad. 482a.—The rate of 26 frs. only<br>applies to carpets and rugs, specimens of<br>which have been deposited at the Custom-<br>house.  |  |
|                         | N.B. ad. 453, 454.—Dish cloths of silk waste,<br>cut out.   |  | 482b                    | Other..... (frs. 100 00)  | 60 00                                      |
|                         | Wool: D.—Wool.  |  |                         | Ad. 481, 482.—Woollen tissues for carpets and<br>rugs in the piece.   |  |
| 455                     | Raw, washed, dyed.....  | Free                                       | 483                     | Shawls, scarfs, ties, <i>chuma</i> , &c., woven.... (frs. 180 00)   | 100 00                                     |
| 456                     | Waste (stock, noils).....   | "  |                         | Ad. 483.—"Baachliks," "Javallières," woven.<br>N.B. ad. 483.—Shawls and scarfs woven;<br>when in the piece see ad. 474, 475.  |  |
| 457                     | Silver (truit).....   | "  | 484                     | Ribbons..... (frs. 180 00)  | 65 00                                      |
|                         | Ad. 455-457.—Hair of the camel, rabbit, goat,<br>beaver, &c.  |  |                         | Ad. 484.—Ribbons and tapes, whether com-<br>bined or not with red or imitation gold or<br>silver threads.   |  |
| 458                     | N.B. ad. 457.—Combed wool—silver wool (truit).<br>Ad. 458.—Artificial wool dyed or not; milled<br>wool.   | 0 30                                       | 485                     | Trimmings*..... (frs. 180 00)   | 65 00                                      |
| 459                     | Wadding (woollen).....  | 7 00                                       |                         | Ad. 485.—Trimmings and tapes made on the<br>"passementerie" loom or on the braiding<br>machine, even combined with real or imi-<br>tation gold or silver thread.  |  |
| 460                     | Yarn: Unbleached:   |  | 486-487                 | Embroidery and lace*..... (frs. 180 00)   | 100 00                                     |
|                         | Of carded wool:   |  |                         | Ad. 486-487.—Embroidery and lace, even<br>combined with common or precious metals.  |  |
| 461                     | Single..... (frs. 8 00)   | 6 00                                       | 488                     | Felted woollen tissues..... (frs. 100 00)   | 75 00                                      |
| 462                     | Of several threads..... (frs. 10 00)  | 6 00                                       |                         | Ad. 488.—Felted woollen tissues are endless<br>tissues, such as felt-like woollen cylinder<br>covers, drying felts, &c., for the manu-<br>facture of wood pulp, straw fibre, cellulose<br>and paper.  |  |
| 463                     | Single..... (frs. 12 00)  | 6 00                                       | 489                     | Felt stuffs..... (frs. 40 00)   | 25 00                                      |
| 464                     | Of several threads..... (frs. 15 00)  | 8 00                                       |                         | N.B.—By stuffs of felt ("fentes de drap")<br>are only meant light felt stuffs, as supple<br>as other tissues, simply filled and not<br>woven, such as for articles of clothing,<br>skirts, jackets, shoes, &c.  |  |
| 465                     | Woollen yarn, gassed..... (frs. 18 00)  | 12 00                                      |                         | Manufactures of felt, without needwork:   |  |
|                         | Bleached, dyed, printed, &c.:   |  | 490                     | Hat shapes of hair felt..... (frs. 100 00)  | 55 00                                      |
| 466                     | Single..... (frs. 20 00)  | 16 00                                      | 491                     | " " of woollen felt..... (frs. 50 00)   | 30 00                                      |
| 467                     | Of several threads..... (frs. 22 00)  | 18 00                                      |                         | Ad. 490-491.—Only shapes the final application<br>of which is still uncertain are to be treated<br>as hat shapes, hat shapes of which the ex-<br>terior border has not been cut.  |  |
| 468                     | Single..... (frs. 25 00)  | 14 00                                      | 492                     | Other unbleached..... (frs. 30 00)  | 25 00                                      |
| 469                     | Of several threads..... (frs. 30 00)  | 20 00                                      |                         | Ad. 492.—Felt wadding covered with paper,<br>for cartridges; pieces of stuffs for soles,<br>made from cloth refuse, agglutinated by<br>pressure.  |  |
| 470                     | Of spica, mohair and camel hair *..... (frs. 5 00)  | 2 00                                       | 493                     | Bleached, dyed, printed..... (frs. 60 00)   | 10 00                                      |
|                         | Ad. 469-469.—Woollen yarn on cops and on<br>bobbin, cross wound.  |  |                         | Ad. 492-493.—Wares of felt with needwork,<br>are dutiable as finished articles of wool, see<br>Nos. 548, 551 and 559.   |  |
| 470                     | Woollen yarns made up for retail sale (on reels,<br>balls or skeins, &c.)..... (frs. 60 00)   | 35 00                                      |                         | Ad. 493.—Felt printed with oil colour.  |  |
|                         | Ad. 470.—The following shall be considered as<br>put up for retail sale: a. All woollen yarns<br>in skeins weighing less than 50 grammes,<br>with or without sub-divisions; b. All woollen<br>yarns in hanks, with sub-divisions weighing<br>less than 50 grammes each, without dis-<br>tinguishing as to whether the dividing<br>thread is knotted at each skein or runs con-<br>tinuously throughout, simply passing be-<br>tween the skeins. |  |                         | Ad. 492-493.—Felt blankets, felt carpets;<br>stiffened felt (beer felt), and generally all<br>thick felt not as supple as stuffs, felt stuffs.<br>Ad. 189, 492, 493.—Tissues and articles of felt,<br>without needwork, even with paper glued<br>on one face. |  |
|                         | All woollen yarns in hanks sub-divided<br>into skeins weighing 50 grammes or more<br>each, also those in undivided hanks each<br>weighing 50 grammes or more shall, accord-<br>ing to kind, be classed under Nos. 469-469.  |  |                         | F.—Animal hair of all kinds, not specially mentioned, and if<br>have an hair.   |  |
|                         | Tissues: Unbleached:  |  | 494                     | Human hair*.....  | 50 00                                      |
| 471                     | Of yarn of carded wool..... (frs. 60 00)  | 30 00                                      | 495                     | Wigmakers' wares and wares of human hair* ....  | 100 00                                     |
| 472                     | Of yarn of combed wool..... (frs. 90 00)  | 60 00                                      |                         | Ad. 495.—Hair wigs, for dolls.  |  |
| 473                     | Gassed stuffs for embroidery.....   | 10 00                                      |                         | Horse and buffalo hair:   |  |
|                         | Woollen tissues, bleached, dyed, printed, woven<br>of dyed yarn (tissues of yarn of carded or<br>combed wool):  |  | 496                     | Raw*.....   | Free                                       |
| 474                     | Weighting more than 300 grammes per square<br>metre..... (frs. 140 00)  | 75 00                                      |                         | Ad. 496.—Raw horse hair and buffalo hair shall<br>cover all hair which is not sorted, hair un-<br>cleaned and consequently retaining the smell<br>of the stable, whether or not bound in<br>bunches, of one or several colours.                               |  |
| 475                     | Weighting 300 grammes or less per square metre:   |  | 497                     | Cleaned, spun, prepared, done up in bunches*<br>..... (frs. 25 00)  | 20 00                                      |
|                         | a. <i>Zamella</i> and serge for lining, from 138 to 142<br>cm. inclusive, in breadth..... (frs. 180 00)   | 30 00                                      | 498                     | Tissues and other wares of horse hair, pure or<br>mixed, not included under No. 511*.....   | 80 00                                      |
|                         | b. Other..... (frs. 160 00)   | 100 00                                     |                         | Ad. 498.—Horse hair flesh gloves without<br>needwork; window blinds of horse hair,<br>mounted or not.   |  |
|                         | Ad. 474, 475.—Shawls and scarfs in the piece<br>(not cut), woven. (See also No. 483).   |  | 499                     | Hogs' bristles, sorted and in bunches*.....   | 2 00                                       |
|                         | N.B. ad. 474, 475.—For the formula em-<br>ployed in calculating the weight per square<br>metre, see N.B. ad. 360-363.   |  | 500                     | Animal hair, n.o.m.*.....   | Free                                       |
|                         | Ad. 471-475.—Tissues of wool, even with paper<br>glued on one face.   |  |                         | Ad. 500.—Refuse of animal hair: cows and<br>calves' hair, &c., raw or cleaned; (for hair<br>of the camel &c. see N.B. ad. 155-157)<br>bristles, raw, not assorted.  |  |
| 476                     | Worsted shag staff called "Krimmer" (Astrachan)*<br>Ad. 476.—Seakings (tissues of half-wool napped)   | 40 00                                      | 501                     | Felts, carpets, horse rugs, made of animal hair,<br>included under No. 500, or of similar materials<br>of inferior quality*..... (frs. 20 00)   | 15 00                                      |
| 477                     | Lastings, for the manufacture of boots and shoes..  | 8 00                                       |                         | Ad. 501.—Horse blankets made of animal hair<br>included in No. 500, or of similar materials<br>of commoner quality, whether mixed or not<br>with artificial wool or woollen waste.  |  |
| 478                     | Ad. 477.—Lastings: unbleached or dyed.  |  |                         |   |  |
| 479                     | Cloth list<br>Coverings (bed covers and table covers, &c.)<br>with borders:   | 4 00                                       |                         |   |  |
| 479                     | Without needwork or trimming, even with<br>fringes made in weaving or merely knotted<br>..... (frs. 80 00)  | 40 00                                      |                         |   |  |
|                         | Ad. 479.—Woollen tissues, in the piece for<br>coverings.  |  |                         |   |  |
|                         | N.B. ad. 479.—Coverings with fringes merely<br>knotted or run on to the edge of the tissue<br>are dutiable under this number.   |  |                         |   |  |
| 480                     | With needwork or trimming..... (frs. 90 00)   | 60 00                                      |                         |   |  |
|                         | Ad. 480.—Woollen coverings, galloon edged;<br>woollen coverings composed of two pieces<br>sewn together (travelling rugs &c.)   |  |                         |   |  |

\* Indicates, for statistical purposes, at Nos. 453, 454, 469, 473 and 476, the value of the goods in addition to the net weight.

§ Treaty with Austria-Hungary.

\* Indicates, for statistical purposes, at Nos. 453-457 and 494-501, the value of the goods in addition to the net weight.

† Treaty with Serbia.

| Tarif<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|---|---|--|-------------------------|---|--|
|   | F.—Straw, cane, rush, wood-shavings, &c.<br>Assorted straw, rattans, bast, reeds, rushes, rice<br>straw, rice roots, sorghum, esparto (alfa),<br>cocoanut fibres, palm-leaf, sea-grass, vegetable<br>hair, wicker, wood shavings, &c. : |  |                         | With internal layers of metals or tissues :   |  |
| Raw :   |   |  | 521                     | Plates, rings, balls, strips, bands, &c. (frs. 10 00)<br>Ad. 517 and 521.—Vents, valves; blocks of<br>caoutchouc for brakes; plates of caoutchouc,<br>(frs. 30 00)  | 5 00                                       |
| Assorted straw, bast, reeds of the country, rice<br>straw, rice roots, sorghum, esparto, cocoanut<br>fibre, palm leaves &c. .... (frs. 150)   | 1 00  |  | 522                     | Tubes and pipes ..... (frs. 30 00)<br>Ad. 522.—Hose and tubes of caoutchouc with<br>metal joints.   | 8 00                                       |
| Ad. 502a.—Teasels; straw strips, raw; rice<br>roots, washed and scrubbed.   |   |  | 523                     | Transmission belts ..... (frs. 30 00)<br>Ad. 523.—Leather transmission belts of leather,<br>see No. 185, others see No. 903.  | 20 00                                      |
| Rattan, rushes, Spanish and other reeds, wicker,<br>wood shavings .....<br>N.B. ad. 502b.—Wood shavings for clarifying<br>wine (see ad. No. 236); chips for manu-<br>facturing boxes (see No. 244).   | Free  |  | 524                     | Carpets for rooms and passages, mats, &c. .... (frs. 40 00)<br>Ad. 516-524.—Celluloid and articles of cellu-<br>loid, except wearing apparel (see No. 536),<br>and articles of celluloid classed under small<br>wares, office requisites, &c. (see class xv.).  | 20 00                                      |
| Seaweed, vegetable hair .....<br>Dyed, bleached, varnished, bronzed, peeled, split,<br>spun, woven twisted :  |   |  | 525                     | Gummed tissues for industrial use, stuffs for cards,<br>cylinder covers for printing, insulating materials<br>Ad. 525.—Insulating stuffs and tapes of cotton,<br>wool, linen or silk, for electrical purposes, im-<br>pregnated or combined with caoutchouc, &c.  | 1 00                                       |
| Assorted straw, bast, reeds of the country, rice<br>straw, rice roots, sorghum, esparto, cocoanut<br>fibre, palm leaves &c. .... (frs. 150)   | 1 00  |  | 526                     | Rubbered stuffs (double stuffs) for cart tilts, &c.   | 30 00                                      |
| Ad. 502a and 503a.—Mexican hemp; linden<br>bark (tulle); fibres of aloes, raffia, piassava;<br>vegetable fibre; imitation horse-hair.<br>N.B. ad. 502a and 503a.—Matapa=pressed<br>cocoanut fibre.  |   |  | 527                     | Elastic tissues of all kinds, of caoutchouc, com-<br>bined with cotton, wool, silk, &c. ....<br>Ad. 527.—Elastic tissues for shoes, gloves,<br>braces, garters, &c.   | 40 00                                      |
| Rattan, rushes, Spanish and other reeds, wicker,<br>wood shavings ..... (frs. 1 50)<br>Ad. 503b.—Cane for fishing rods.<br>Ad. 502b-503b.—Willow branches, shoots from<br>2 to 4 years, trimmed and cut; canes of all<br>kinds, also for the manufacture of umbrellas,<br>&c.; with or without roots of bamboo, wild<br>cherry tree, rattan, &c., see also ad. No.<br>230, 57b. | 1 00  |  | 528                     | Caoutchouc and gutta-percha applied upon tissues,<br>or other materials, waterproof sheeting for sani-<br>tary purposes, rubbered on one or both sides ..... (frs. 40 00)   | 30 00                                      |
| Seaweed, vegetable hair ..... (frs. 1 50)   | 1 00  |  | 529                     | Articles of caoutchouc and gutta-percha not other-<br>wise mentioned ..... (frs. 40 00)<br>Ad. 529.—Tissues prepared with caoutchouc<br>or gutta-percha for making waterproof over-<br>coats; clothing for labourers working in<br>water; celluloid wreaths; rubber sponges;<br>rubber balls for motor hooters; indiarubber<br>treads for stairways; indiarubber shoes for<br>ladders; moulded articles of india rubber,<br>varnished, polished or prepared in any other<br>way.  | 25 00                                      |
| Brooms :  |   |  |                         | Ad. 516-529.—Galalith and manufactures of<br>galalith; "stabilite" wares.<br>N.B. Ad. 517-529.—Articles of celluloid,<br>except celluloid collars, &c. are dutiable as<br>the corresponding articles of caoutchouc.<br>H.—Ready-made articles.  |  |
| Of rice straw ..... (frs. 15 00)  | 2 50  |  |                         | Notes.—In the classification of made-up<br>articles composed of various materials, the<br>rate of duty leviable on the most highly<br>taxed component part is imposed, unless<br>such component part forms an insignificant<br>part of the articles, or unless special pro-<br>visions are made to the contrary. The<br>material and condition of linings do not<br>affect the classification of articles. Made-up<br>articles cut out only are treated as finished<br>articles. Ribbons, braids, galloons and<br>other ornamental articles applied in a<br>trifling proportion are included among the<br>"insignificant parts," and do not accord-<br>ingly affect the tariff classification of the<br>articles. |  |
| Of sorghum, with or without handles. (frs. 10 00)   | 2 00  |  |                         | Underclothing :   |  |
| Other ..... (frs. 10 00)  | 10 00   |  |                         | Of cotton, linen, ramie, &c. :  |  |
| Ad. 505a.—Brooms of "rizette," with or<br>without handle; brooms of piassava.<br>N.B. ad. 505a.—Brooms of deal wood<br>are included in No. 226.   |   |  | 530                     | Shirts ..... (frs. 180 00)  | 50 00                                      |
| Mats, carpets, &c. made of the materials enu-<br>merated in Nos. 502 & 503 :  | 15 00   |  |                         | Ad. 530.—Shirts of knitted cotton, linen, &c.,<br>with front of cotton, linen or other tissue.  | 50 00                                      |
| Coarse, not ornamented ..... 25 00  | 25 00   |  | 531                     | Shirt collars, fronts, cuffs, &c. .... (frs. 120 00)  | 50 00                                      |
| Other .....<br>Ad. 506-507.—Envelopes for bottles; plaited<br>rushes to substitute laths for covering<br>ceilings and walls.  | Free  |  |                         | Other underclothing, except knitted goods and<br>hosiery :  |  |
| Plaits, raw ..... (frs. 2 00)   | 2 00  |  | 532                     | Of cotton, linen, ramie, &c. .... (frs. 180 00)   | 90 00                                      |
| Other .....<br>Hat shapes of the materials included under<br>Nos. 502-503 .....<br>Articles, n.e.m., made from the materials enu-<br>merated in Nos. 502-503 (others such as fancy<br>plait, also ironed, pressed &c. see No. 563).   | 20 00   |  |                         | Ad. 532.—Pocket handkerchiefs of cotton or<br>linen, hemmed, with embroidered monogram.   | 225 00†                                    |
| Not combined with other materials, coarse, not<br>ornamented ..... 20 00  | 20 00   |  | 533                     | Of silk ..... (frs. 500 00)   | 100 00†                                    |
| Dyed, printed, ornamented, even if combined with<br>other materials* ..... (frs. 100 00)  | 60 00   |  | 534                     | Of wool ..... (frs. 200 00)   | 130 00                                     |
| Ad. 511.—Manufactures of straw, &c. com-<br>bined with horse hair, thread, tissues, &c.;<br>school satchels of alce fibre, coarsely em-<br>brodered.<br>N.B. ad. 510-511.—Baskets, panniers and<br>chair seats, &c., made of other material than<br>wicker, shavings or cane (for other baskets,<br>see ad. 512-515; for chair seats of wool, see<br>Nos. 238-267).             |   |  |                         | Corsets, except those dutiable as knitted wares<br>or hosiery :   |  |
| Basket-makers' wares without frame work :   | 6 00  |  | 535                     | Of cotton ..... (frs. 180 00)   | 100 00†                                    |
| Rough or sized; Of wicker, not peeled. (frs. 8 00)  | 6 00  |  |                         | Ad. 535.—Pocket handkerchiefs of cotton or<br>linen, hemmed, with embroidered monogram.   | 100 00†                                    |
| Of wicker, peeled, of wool shavings, of cane<br>(frs. 25 00)  | 15 00   |  | 536                     | Of other ..... (frs. 300 00)  | 100 00                                     |
| Ad. 513.—Clothes dusting switches.  |   |  |                         | Hosiery and knitted wares, with or without<br>needlework :  |  |
| Other :   |   |  |                         | Of cotton, linen, ramie, &c. :  |  |
| Not combined with leather or textile materials<br>(frs. 50 00)  | 30 00   |  | 537                     | Gloves ..... (frs. 300 00)  | 60 00                                      |
| Combined with leather or textile materials .....<br>(frs. 120 00)   | 60 00   |  | 538                     | Socks and stockings ..... (frs. 150 00)   | 70 00                                      |
| N.B. ad. 512-515.—Baskets and panniers<br>of wood shavings; travelling, market, bottle<br>and clothes baskets; winnowing fans,<br>crates, covers, bakers' baskets &c.<br>G.—Caoutchouc and gutta-percha<br>Caoutchouc and gutta-percha, pure or mixed ;<br>Without internal layers of metals or tissues :   |   |  | 539                     | Other ..... (frs. 150 00)   | 70 00                                      |
| In blocks, balls, and negrochairs (raw caout-<br>chouc); "Patent platten" not vulcanised;<br>caoutchouc and gutta-percha waste .....<br>Ad. 539.—Mantles for incandescent lighting,<br>of textile materials of all kinds, not burnt<br>(when burnt, see No. 1150); shirts of knitted<br>cotton.   | Free  |  |                         | Of silk :   |  |
| In strips, sheets, plates, plugs, moulded articles,<br>threads, balls, rods, &c. .... (frs. 5 00)   | 1 00  |  | 540                     | Gloves* ..... (frs. 500 00)   | 250 00                                     |
| Ad. 517.—Rings of caoutchouc without in-<br>ternal layers of another material; joint<br>rings of india rubber for w.c. piping.  |   |  | 541                     | Socks and stockings* ..... (frs. 400 00)  | 250 00                                     |
| Hose, tubes, pipes ..... (frs. 10 00)   | 5 00  |  | 542                     | Other* ..... (frs. 300 00)  | 250 00                                     |
| Threads for elastic tissue .....<br>Carpets for rooms and passages, mats, &c. .... (frs. 40 00)   | Free  |  |                         | Of wool :   |  |
|   |   |  | 543                     | Gloves ..... (frs. 250 00)  | 75 00                                      |
|   |   |  | 544                     | Socks and stockings ..... (frs. 200 00)   | 100 00                                     |
|   |   |  | 545                     | Other ..... (frs. 200 00)   | 100 00                                     |
|   |   |  |                         | Ad. 539, 542 and 545.—Corset's, hair-nets; also<br>knitted; underclothing; knitted wares in<br>the piece.   |  |

\* Indicates, for statistical purposes, at No. 511, the value of the goods in addition to the net weight.

† Treaty with France.

\* Indicates, for statistical purposes, at Nos. 540-542, the value of the goods in addition to the net weight.



## VII.—TEXTILE AND PLAITING MATERIALS—MADE-UP GOODS—con.

| Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|
| N.B. Ad. 537-548.       | Hosiery includes, in addition to all hand-made knitted or crocheted articles, goods of all kinds made on the knitting machine, circular loom or on similar machines, &c., such as Carigan waistcoats, shawls, gloves, jerseys, drawers, &c. Hosiery if embroidered or ornamented with lace is included under No. 552. |  |
|                         | Knitted or crocheted headgear such as children's bonnets &c. are included in these numbers, whereas knitted or crocheted <i>berets</i> , i.e. flat headgear of the well known characteristic form, are dutiable according to Nos. 565-562, be they or not furnished with leather or stiff lining or with peaks &c.    |  |
|                         | (Clothing for men and boys:—  |  |
| 546                     | Of cotton, linen, ramie, &c. ....   | (frs. 150 00) 75 00                        |
| 547                     | Of silk* .....  | (frs. 400 00) 225 00†                      |
| 548                     | Of wool .....   | (frs. 300 00) 140 00                       |
|                         | Clothing for women and girls:—  |  |
| 549                     | Of cotton, linen, ramie, &c. ....   | (frs. 200 00) 90 00                        |
| 550                     | Of silk* .....  | (frs. 500 00) 225 00†                      |
| 551                     | Of wool .....   | (frs. 300 00) 150 00                       |
|                         | N.B. ad. 546-551.—Ready-made wearing apparel of stuffs combined with caoutchouc is dutiable according to the component stuffs.  |  |
| 552                     | Clothing for women and girls, embroidered; lace clothing* .....   | (frs. 500 00) 300 00                       |
|                         | N.B. ad. 552.—This number only applies to woven clothing for women and girls (excluding lingerie, ties, pianotes, &c.) and to hosiery of all kinds, embroidered or ornamented with lace.  |  |
|                         | Articles which, by reason of either the small quantity or little value of the embroidery or lace on them, cannot be properly called articles of luxury, are dutiable under Nos. 539, 542, 543 or 549-551.   |  |
|                         | N.B. ad. 552.—This heading only applies to dresses and mantles for ladies and girls.  |  |
| 553                     | Neck-ties of all kinds* .....   | (frs. 400 00) 250 00                       |
| 554                     | Clothing, hosiery and knitted wares of all kinds, ornamented or lined with fur or feathers* .....   | (frs. 400 00) 225 00                       |
|                         | Ad. 554.—Gloves lined with fur, clothing of leather trimmed with fur (other than No. 178).  |  |
| 555                     | Sacerdotal ornaments of all kinds, embroidered* ..  | 400 00                                     |
| 556                     | Paper underclothing .....   | (frs. 60 00) 40 00                         |
|                         | Ad. 556.—Paper underclothing covered wholly or in part with cotton tissue, or with ground-work or internal layer of tissue of any kind, is dutiable under this number.  |  |
|                         | N.B. ad. 566.—Celluloid underclothing see also ad. Nos. 516-524.  |  |
|                         | Made-up articles n.s.m., such as made-up curtains, lampreys, <i>lambrequins</i> , &c.:  |  |
| 557                     | Of cotton, linen, ramie, &c. ....   | (frs. 400 00) 90 00                        |
| Ad. 567.                | School-tables of hemp, linen, ramie, &c. coarsely embroidered.  |  |
| 558                     | Of silk* .....  | (frs. 400 00) 225 00†                      |
| Ad. 558.                | Lamp shades of silk with wire frames.   |  |
| 559                     | Of wool .....   | (frs. 250 00) 110 00                       |
| Ad. 557-559.            | Counterpanes, trimmed or not, are classed according to their kind as made-up articles not otherwise mentioned.  |  |
| Ad. 557-559.            | "Biais" edgings ( <i>piquantins</i> ), ruffles and tissue collars of all kinds, with or without needlework; hand-bags of any kind of tissue; gloves made of all kinds of woven stuff; sewn foot cushions (puffs); window blinds, finished (see also ad. Nos. 409-413).  |  |
|                         | Caps of all kinds:—   |  |
| 560                     | Of fur, or trimmed with fur* .....  | (frs. 350 00) 200 00                       |
| 561                     | Of silk* .....  | (frs. 400 00) 250 00                       |
| 562                     | Other* .....  | (frs. 250 00) 150 00                       |
|                         | Hats not trimmed:—  |  |
| 563                     | Of straw, rattan, bast, &c.* .....  | (frs. 175 00) 130 00 (1)                   |
| 564                     | Of hair felt* .....   | (frs. 250 00) 150 00 (2)                   |
| 565                     | Of woollen felt* .....  | (frs. 175 00) 110 00 (3)                   |
| 566                     | Other* .....  | (frs. 175 00) 150 00                       |
|                         | Hats wholly or partly trimmed:—   |  |
| 567                     | Of straw, rattan, bast, &c.* .....  | (frs. 250 00) 200 00                       |
| 568                     | Of hair-felt* .....   | (frs. 375 00) 225 00 (4)                   |
| 569                     | Of woollen felt* .....  | (frs. 300 00) 160 00 (5)                   |
|                         | Ad. 568, 569.—Firemen's helmets of hair felt or woollen felt.   |  |
| 570                     | Other* .....  | (frs. 275 00) 225 00                       |
|                         | Furs, n.s.m., cut out and finished:—  |  |
| 571a                    | Of sheep and goat skin, except Mongolian, astrakhan and carmel* .....   | (frs. 350 00) 120 00†                      |
| 571b                    | Of wool .....   | (frs. 250 00) 200 00†                      |

\* Indicates, for statistical purposes, at Nos. 547, 550, 552-555, 558, and 560 to 571b, the value of the goods in addition to the net weight.

† Treaty with France.

The duties applicable to Italy for Nos. 563-565, 568, 569 are as follows:—(1) frs. 135 00, (2) frs. 160 00, (3) frs. 120 00, (4) for rents, frs. 270 00, for ladies frs. 220 00, (5) for gents, frs. 200 00, for ladies, frs. 230 00.

Tarif  
d'Usage  
No.

| Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|---|--|
| Ad. 571 a and b.—Bands of feathers, for trimmings; all kinds of finished articles of fur, such as cloaks, capes, muffs, cuffs, boots, coverings, floor rugs, &c., lined, or with sewn on trimmings; skins with stuffed head; cut and fitted pieces of fur, &c., for muffs, bags, cuffs, bands for trimming, &c., with or without lining, tails of fur animals made up; not made up (see ad. Nos. 172, 173 and ad. No. 175); mantles of goat skin, with collar of fur.   |  |
| N.B. ad. 571 a and b.—Caps and berets of fur are dutiable according to No. 560.   |  |
| 572 Artificial flowers of textile materials of all kinds combined or not with other materials* (frs. 400 00)  | 200 00                                     |
| N.B. ad. 572.—Artificial flowers made of materials other than textile pay duty according to the material of which they are made and their condition.  |  |
| Ad. 572.—Bouquets called "Makart," wreaths of immortelles; artificial palm leaves; natural herbs, flowers, leaves, plants, &c., dyed, varnished, impregnated with glycerine or otherwise artificially prepared (see also ad. 207 and 1162).   |  |
| 573 Ornamental feathers* .....  | (frs. 500 00) 200 00                       |
| Ad. 573.—Feathers of the heath-cock, heron, peacock and ostrich (ostrich feathers, raw, see ad. 136).   |  |
| 574 Articles of fashion n.o.m.* .....   | (frs. 400 00) 200 00†                      |
| Ad. 574.—Feather boxes of all kinds in real or imitation feathers (of spun silk twisted in chenille shape); ladies' hat shapes.   |  |
| 575 Bedding (mattresses, eiderdowns, pillows, easily-made trimmings) .....  | (frs. 100 00) 60 00                        |
| Umbrellas and parasols:—  |  |
| 576 Of silk .....   | (frs. 200 00) 130 00                       |
| 577 Other .....   | (frs. 80 00) 60 00                         |
| N.B. ad. 576, 577.—In discriminating umbrellas and parasols "of silk" from "others," the outside tissue shall alone be taken into consideration for the purposes of clearance. When the outside consists of a tissue of silk mixed with another textile material, the umbrella or parasol shall be deemed to be "silk" dutiable under No. 576, provided that the roles of N.B. ad. Class VII, referring to the classification of mixed tissues, the material is to be assessed as tissue "of silk." Otherwise the umbrella or parasol is dutiable according to No. 577. |  |
| 578 Frames for umbrellas and parasols, finished, umbrellas frames, with or without handles .....  | (frs. 25 00) 15 00                         |
| 579 Component parts of frames for umbrellas and parasols, such as caps, ribs, stretchers, slides, plaques, clasps, tips for ribs, springs and ferrules .....  | (frs. 10 00) 5 00                          |
| Ad. 579.—Cases, walking sticks and umbrella sticks, cut to length; without handle (see also ad. 250, and 502b, 503b); ferrules with or without points.  |  |
| N.B.—Handles for umbrellas, parasols and walking sticks are dutiable under this number if they are not of precious metal, neither gilt or silvered.   |  |
| Walking sticks, canes, sticks for umbrellas and parasols:—  |  |
| 580 The handle being of the same material as the stick:—  |  |
| a. Sticks for umbrellas and parasols, without ferrules .....  | (frs. 20 00) 5 00                          |
| b. Walking sticks and canes .....   | 20 00                                      |
| 581 The handle being of a different material from the stick:—   |  |
| a. With handle of precious metal, or gilt or silvered .....   | 80 00                                      |
| b. Sticks for umbrellas and parasols, without ferrules .....  | (frs. 80 00) 10 00                         |
| c. Walking sticks and canes .....   | (frs. 80 00) 5 00                          |
| Ad. 580, 581.—Sword sticks.   |  |
| N.B. ad. 579-581.—Handles of precious metals, or gilt or silvered, for umbrellas, parasols, and walking sticks, cases for umbrellas and parasols, as also parts of frames for the same n.o.m., are subject to duty according to the material of which composed and to their condition.  |  |
| Covers for umbrellas and parasols, sewn together  |  |
| 582 Of silk .....   | (frs. 300 00) 250 00†                      |
| 583 Other .....   | (frs. 180 00) 130 00†                      |
| 584 Cart titles, awnings .....  | (frs. 50 00) 40 00                         |
| Ad. 584.—Tent awnings of sail cloth, even with eyelets, cord &c.; life saving cloth and bags for fire brigades, with sewn leather straps, loops &c.   |  |

## VIII.—MINERAL SUBSTANCES.

|  |               |
|--|---------------|
| 585 Road metal, gravel; sand, in bulk .....  | (frs. 100 00) |
| Ad. 585.—Plaster of Paris; sand for industrial purposes, such as pottery and the works, foundries, glassworks &c., artificial stone factories, &c. |               |
| N.B. ad. 585.—1 cubic metre of sand = 15 quintals.   |               |

\* Indicates for statistical purposes, at Nos. 572, 573 and 574, the value of the goods in addition to the net weight.

† Treaty with France.

| Tarif<br>Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-----------------------|---|--|
| 56                    | Paving stone, rough .....   | Free                                       |
| 57                    | " " shaped .....  | 0 05                                       |
| 58                    | Quarry stone, rough .....   | Free                                       |
|                       | Ad. 588.—This only stone included in this heading is such stone as presents no regular shape, i.e. which has not been subjected to any process of manufacture before importation, and which can only be used for common masonry.  |  |
| 59                    | Squared by hewing or ashlar (rubble) .....  | 0 05                                       |
|                       | Ad. 589.—This number includes stones squared by hewing or ashlar without carving or relief work; stones which show such work are included under No. 591 a and b.  |  |
|                       | N.B. ad. 589.—Tufa is included in this number.  |  |
| 60                    | Building stone, rough, or merely dressed or sawn: Soft, such as sand stone, Savonnieres, Morley, St. Just and similar stone .....   | 0 20                                       |
| 61a                   | Hard: Marble of crystalline texture, granite, syenite, porphyry, capable of being polished (frs. 0 60) .....  | Free                                       |
| 61b                   | Other hard building stone .....   | 0 30                                       |
|                       | Ad. 590, 591.—Stone blocks, rough, coarsely hollowed for fountains, &c.   |  |
|                       | N.B. ad. 590, 591.—1 cubic metre of stone = 25 quintals.  |  |
|                       | Slabs of stone, including marble and granite, rough split, sawn, having a thickness of: From 4 to 15 centimetres inclusive .....  | 1 00                                       |
| 62                    | Less than 4 centimetres .....   | 1 60                                       |
| 63                    | Stone-cutters' and stone-workers' wares: Not moulded, not ground .....  | 1 50                                       |
| 64                    | Ground or polished: Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre .....   | 2 50†                                      |
| 65a                   | Other .....   | 4 00                                       |
|                       | N.B.—Merely chamfering is not considered as moulding, but grooving and rabbeting is held to be so.  |  |
|                       | Ad. 595 b.—Slabs (tiles) and plates of plaster or cement, incrustated with marble fragments (mosaic), ground or polished.   |  |
| 66a                   | Mouldings, not ground: Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre .....  | 3 00†                                      |
| 66b                   | Other .....   | 4 00                                       |
| 67a                   | Ground or polished: Of soft or semi-hard stone, not weighing up to 2,000 kilos, per cubic metre .....   | 5 00†                                      |
| 67b                   | Other .....   | 6 00                                       |
| 68                    | With ornaments .....  | 8 00                                       |
|                       | Ad. 598.—The following is to be treated as ornamental work; work having foliage, rosettes, medallions or geometrical figures, excluding such works as have figures of men, or animals (see No. 600 "Sculptors' wares").   |  |
|                       | Ad. 594-598.—As stone cutters' wares are considered their weight not being taken into account) all stone slabs, wrought, of all shapes and sizes, grave-stones, crosses, chimney-pieces, slabs for washing purposes, steps, bases and capitals for columns, turrets; brackets, fountain basins &c., even with ornaments and foliage, also other articles of marble not included in "Sculptors' wares" (see ad. 600).  |  |
|                       | Note.—As stone-cutters' "not moulded" are to be considered only such plain manufactures as are cut in straight lines and with, at the most, a plain curved edge. The presence of rabbets, grooves, mouldings, cornices &c. or curved lines involves payment of duty under Nos. 596a-597b.   |  |
|                       | Stone-cutters' wares, moulded or not, with ornaments, are dutiable under No. 598.   |  |
| Sculptors' work:      |   |  |
| 699                   | Statues roughly shaped† .....   | 4 00                                       |
| 700                   | Other* .....  | 10 00                                      |
|                       | Ad. 600.—Are considered as sculptors' productions, whatever be their weight and size, only artistic reproductions of human and animal figures, be they in the shape of statues (not including unfinished statues), or in the form of bas-reliefs; also vases, flower and fruit baskets &c. exceeding 20 centimetres in height, width or length; similar articles of 20 centimetres or less shall be dutiable according to the component material and quality. |  |
|                       | N.B. ad. 600.—Statues classed as artistic articles, are admitted free of duty, if proved to be destined to public purposes (museums, churches &c.) on an application being previously made to the proper direction of customs.  |  |
| 701                   | Casts and moulded articles of plaster, sulphur, carton-pierre, papier-mâché, cement &c. (not included under No. 1145*) .....  | 7 00                                       |
|                       | Ad. 601.—Maps in relief; cement figures (sta-   |  |

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|--|--|
|                         | tues, figures of animals, vases &c.); statues and statuettes, figures for churches and candelabra, tombstones, architectural ornaments, artistic and ornamental articles, "nature morte," of galvano-bronze (articles moulded of plaster and covered with a galvanoplastic coat of copper or bronze).  |  |
| 602                     | Mill-stones .....  | 0 50                                       |
|                         | Ad. 602.—Millstones, also those with a chipping box, houghs and catch holes, without axes.   |  |
|                         | N.B.—Stones, hewn in the shape of mill-stones, shall pay duty as such.   |  |
| 603                     | Grindstones, not mounted on frames .....   | 0 30                                       |
|                         | Ad. 603.—Grindstones, natural or artificial, except those of emery, unmounted (mounted, see ad. 895).  |  |
| 614                     | Whetstones* .....  | Free                                       |
|                         | Ad. 604.—Whetstones with or without handle; knife, &c., stones for sharpening oil-stones (Arkansas, Levant, &c.), touch stone.   |  |
| 605                     | Lithographic stones, without drawings or writing (frs. 0 60) .....   | Free                                       |
|                         | Ad. 605.—Lithographic stones without drawings or writing, not mounted (mounted, see ad. 890).  |  |
| 606                     | Lithographic stones with drawings or writing, mounted or not* .....  | 10 00                                      |
| 607                     | Slates for roofs: .....  | 1 50†                                      |
|                         | N.B.—Slates classed as slates for roofs must not exceed 60 × 40 centimetres in measurement.  |  |
| 608                     | In slabs or tables .....   | 4 00                                       |
|                         | Ad. 608.—Slate blackboards, unframed.  |  |
|                         | N.B.—School slates (see No. 1156).   |  |
| 609                     | Clay, potters' clay; fire clay; china clay (kaolin), and raw mineral earths and substances n.o.m., even if calcined, washed or ground .....  | Free                                       |
|                         | Ad. 609.—"Agalithe" (or asbestine, silicate of magnesia, used in paper-mills as a substitute for kaolin or china clay); bauxite (a mixture of hydrate of alumina and hydrate of iron oxide and also silica), crude or ground; chamotte clay, in powder; china clay; dolomite; fossil dust; felspar; fluor-spar; marl; "nematoilithe"; phosphate of lime for cattle food; borocalcite; fragments and waste of bricks, broken in small pieces; silicate of alumina; marble dust; quartz in powder. |  |
|                         | N.B.—1 cubic metre of clay, &c. = 20 quintals.   |  |
| 610                     | Limestone and gypsum, not calcined .....   | Free                                       |
| 611                     | Gypsum, calcined or ground .....   | 0 35†                                      |
|                         | Ad. 611.—Gypsum in the paste and phosphate of gypsum.  |  |
|                         | N.B. ad. 610, 611.—Sulphate of lime = gypsum, plaster.   |  |
| 612                     | Lime, fat, in lumps .....  | Free                                       |
| 613                     | " " ground .....   | 0 20                                       |
| 614                     | " " hydraulic; trass .....   | 0 60                                       |
| 615                     | Scoriae, blast furnace, raw .....  | Free.                                      |
| 616                     | " " granulated, slag wool .....  | 0 30                                       |
| 617                     | " " ground .....   | 0 60                                       |
|                         | Cement:  |  |
| 618                     | Roman cement .....   | 0 80†                                      |
|                         | Ad. 618.—Roman cement in lumps as taken from the kiln ("Roman Cement-Klinker").  |  |
|                         | N.B.—Roman cement, distinctive character: Yellow to brownish colour, rapid act on, hardens in 15 to 20 minutes.  |  |
| 619                     | Portland cement .....  | 1 00                                       |
|                         | Ad. 619.—Portland cement in lumps as taken from the kiln ("Portland Cement-Klinker").  |  |
|                         | N.B.—Portland cement, distinctive character: Gray approaching to green, hardens slowly, is about one-third heavier than Roman cement.  |  |
| 620                     | Cement of scoriae and Puzzolanina cement, and all other cements n.o.m. .....   | 1 00                                       |
|                         | Ad. 620.—Scoriae lime ("Schlackenkalk"); "Purimachos" cement and powder (for mending and joining); insulating cement, composed of ground cement and saw-dust or cork particles; "Krauter-dina"; fire cement (for making mortar to be used in refractory masonry); infusorial earth mixed with tar water, oil and cow's hair used for covering boilers; lignolithe.   |  |
|                         | Wares of cement (except moulded wares, see No. 601), such as building stones, tiles for flooring and roofing, pipes &c.:   |  |
| 621                     | Rough, without ornaments .....   | 0 60                                       |
|                         | Ad. 621.—Paving tiles of concrete (cement, sand and gravel); slag bricks; porous bricks (made of pumice stone, sand and lime); steps for stairs, of cement, rough, not ornamented.   |  |
| 622                     | Ornamented, coloured, shaped, polished (frs. 3 00) .....   | 2 00                                       |
|                         | Ad. 622.—Paving tiles of cement with glass surface; paving tiles of cement, slated.  |  |
| 623                     | Reed boards (plaster run on to reeds in a board-shaped mould), magnesite boards and other similar building materials n.o.m., even in slabs, &c. .....  | 4 00                                       |

† Treaty with France.

\* Indicates, for statistical purposes, at Nos. 590-601, the value of the goods in addition to the net weight.

\* Indicates, for statistical purposes, at No. 614 and 606, the value of the goods in addition to the net weight.

† Treaty with France.

## VIII. - MINERAL SUBSTANCES - continued.

| Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|
| Ad. 623.                | Slabs called "Eternit"; building stones of plaster and wood saw dust; paper stone ("Papierstein"), material made from magnesite, used in the construction of incombustible walls and roofs; wooden boards coated with asphalt; "Xylolith" (a composition of clay and wood saw dust), in blocks &c. for pavements; slabs of fibro-cement (slabs of cement and asbestos); bricks so-called "Duro" (building material made of gypsum, wood shavings, cork and vegetable fibres).   |  |
| 624                     | Cork bricks; paving tiles &c. of cokestone for building. .... (frs. 12 00)  | 2 00                                       |
|                         | Pumice stone, silice, cryolite, magnesite, bath bricks, washed sand, emery, stearite, tripoli, Viennese lime (chaux de Vienne).   |  |
| 625                     | In receptacles of all kinds weighing more than 5 kilos. .... (frs. 5 00)  | 0 50                                       |
| 626                     | Weighting 5 kilos. or less. .... (frs. 5 00)  | 3 00†                                      |
| Ad. 626.                | Agate, rough; filtering charcoal; cleaning powder; glass, ground; corundum, artificial cryolite.  |  |
|                         | N.B. ad. 926, 926. Fluoride of aluminium and fluoride of sodium-cryolite; talc-stearite ground (stearite coloured; see ad. No. 1102); discs of lime for incandescent line lighting; sticks (crysoms) of pumice stone.   |  |
| 627                     | Carbons, prepared for electric arc light (electric candles). .... (frs. 8 00)   | 6 00                                       |
| Ad. 627.                | Carbon candles for electric light; gas carbons for electrical batteries; galvanic carbons in cylinders, sheets &c.; chemical charcoal in boxes &c.  |  |
| 628                     | Electrodes, not mounted. .... (frs. 6 00)   | 0 50                                       |
| 629                     | Emery, raw, carborundum, raw. .... Free.  |  |
|                         | Wares of emery and carborundum:   |  |
| 630                     | Emery paper, flint (silice) paper, carborundum, glass and sand paper. .... (frs. 20 00)   | 10 00                                      |
| 631                     | Emery cloth. .... (frs. 20 00)  | 10 00                                      |
| Ad. 631.                | Tape of emery.  |  |
| 632                     | Other, such as emery and carborundum wheels, emery files &c. .... (frs. 12 00)  | 6 00                                       |
| Ad. 632.                | Emery stone, emery powder, Asbestos, mica, and wares thereof.   |  |
| 633                     | Asbestos, raw, also in "doches"; mica, raw or in squares. .... Free.  |  |
| Ad. 633.                | Amiantus in powder; mica in sheets or tablets, oval or rectangular (mica cleaved); raw, not glued together.   |  |
| 634                     | Asbestos (amiantus), in sheets, cut out or in frames, combined or not with tissues, metals &c. .... 3 00  |  |
| Ad. 634.                | Felt of amiantus (Superatrasbestfelz); amiantus tiles; mica, compressed in sheets and plates; vulcanized asbestos; asbestonite, bengalite, isolite, mecoconite, megestale, micawite &c.; whether combined or not with paper or cloth; klingerite in plates or sheets.   |  |
| 635                     | Tissue, plaits, cords, string, pipes, reeds, even combined with non-precious metals, canthoeuch, and other materials. .... 12 00  |  |
| Ad. 635.                | Cord prepared for piston packing; semi-cylindrical, plates of spagnum (bog moss) and plates of the same material used to cover surfaces for protection against cold; packing of all kinds for pistons, stuffing boxes &c.; insulating tubes of paper or paper pulp, with common metal envelope, such as rings, reeds, casings, cords, discs, pieces of special shape, here, whether combined or not with asbestos, cork, paper cloth; asbestos paper; tubes of mica, of micantite; asbestos cushions; klingerite ob-turating rings; asbestos fire kindlers. |  |
| 636                     | Asbestos clothing. .... (frs. 50 00)  | 10 00                                      |
| 637                     | Amber and meerschmann, not weighed. .... 10 00  |  |
| 638                     | Precious stones of all kinds a.o.m. not mounted; garnets and rubies in the rough. .... (frs. 30 00)   | 3 00†                                      |
| Ad. 638.                | Waste of precious stones.   |  |
| N.B. ad. 638.           | For precious stones, mounted on precious metal (see ad. No. 974).   |  |
| 639                     | Asphalt and bitumens of all kinds, crude. .... 0 50   |  |
| 640                     | Asphalt, for paving tiles, slabs &c. .... (frs. 2 00)   | 1 00                                       |
| 641                     | Asphalt pipes. .... (frs. 2 00)   | 1 50                                       |
| 641                     | Asphalted (bituminous) cardboard; asphalted felt; bituminous composition for roofing. .... (frs. 2 50)  | 2 00                                       |
| Ad. 641.                | Asphalt tissue.   |  |
| N.B. ad. 641.           | This number only includes asphalted (bituminous) cardboard weighing more than 100 grammes per square metre (other, see No. 297).  |  |
| 642                     | Tarred packing cloth. .... (frs. 10 00)   | 8 00                                       |
| 643                     | Coal. .... Free.  |  |
| Ad. 643.                | Schists (slate coal); petroleum residues for heating, subject to the necessary measures of control.   |  |
| 644                     | Lignite. .... "   |  |
| 645                     | Coke. .... "  |  |
| Ad. 645.                | Coke dust. .... "   |  |
| 646                     | Briquettes of all kinds. .... "   |  |
| Ad. 646.                | Charcoal dust. .... "   |  |

| Tarif<br>d'Usage<br>No.  | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|--|--|
| IX. - EARTHENWARE, STONWARE AND POTTERY.   |  |  |
| A. - Of Clay.  |  |  |
| Tiles, rough or coated with coloured clay (engobes):   |  |  |
| 647  | Tiles, with rivet holes (enboitement). .... (frs. 1 25)  | 0 50                                       |
| 648  | other. .... (frs. 1 00)  | 0 60                                       |
| 649  | enamel, glazed, tinted. .... (frs. 1 25)   | 1 25                                       |
| 650  | glazed or enamelled. .... (frs. 2 00)  | 1 50                                       |
| Bricks, rough or coated with coloured clay (engobes):  |  |  |
| 651  | Bricks, solid or pierced transversely. .... (frs. 0 50)  | 0 25                                       |
| 652  | pierced longitudinally, of a length of 10 centims. or less. .... (frs. 0 75)   | 0 60                                       |
| 653  | Bricks, other; common bricks (boudris) certified to be from the Po Valley are admitted up to 1,200 tons annually at the reduced rate of 25 centimes.   | 0 72                                       |
| 654  | Smooth (facing bricks), even of two pastes, of natural colour. .... (frs. 1 50)  | 0 75                                       |
| 655  | Glazed or enamelled. .... (frs. 2 00)  | 1 50                                       |
| Ad. 655.   | Slated bricks.   |  |
| Slabs and tiles, of one colour, smooth or fluted:  |  |  |
| 656  | Rough, or coated with coloured clay (engobes), paving tiles. .... (frs. 1 25)  | 0 50†                                      |
| 657  | Smooth, glazed, slatted. .... (frs. 2 50)  | 2 00                                       |
| Ad. 657.   | Slabs of earthenware, of one colour, with incense representing mosaics (called imitation Roman).   |  |
| 658  | Glazed or enamelled. .... (frs. 4 00)  | 3 00                                       |
| 659  | Of more than one colour, painted, printed, incrustated, with ornamentation hollowed out or in relief. .... (frs. 10 00)  | 6 00                                       |
| 660  | Bricks, pipes, slabs &c.; fire and acid proof. .... (frs. 1 25)  | 0 30                                       |
| N.B. ad. 660. - Pottery called "boisseries et wagons," for fire-places, are included in this number. |  |  |
| 661  | Pipes, rough or glazed for drainage. .... (frs. 0 75)  | 0 50                                       |
| 662  | Other: pipes of special shapes. .... 2 50  |  |
| 663  | Architectural ornaments; wares of terra-cotta for architecture and gardens. .... (frs. 3 00)   | 2 00                                       |
| Ad. 663.   | Terra-cotta for architecture and gardens is only meant to include common figures &c. in terra-cotta, rough, moulded &c.  |  |
| 664  | Artistic wares in terra-cotta, even rough, such as statues, figures of animals, vases, urns &c. .... (frs. 30 00)  | 16 00                                      |
| 665  | Gas retorts. .... (frs. 2 50)  | 2 50                                       |
| 666  | Crucibles, muffles, sagars. .... (frs. 2 50)   | 2 00                                       |
| Ad. 666.   | Cupels of bone ashes for assaying precious metals.   |  |
| 667  | Stoves of all kinds. .... (frs. 12 00)   | 10 00                                      |
| 668  | Dutch tiles: iron stoves covered with Dutch or other tiles. .... (frs. 15 00)  | 10 00                                      |
| Ad. 668.   | Cooking stoves of iron, with interior lined with Dutch tiles, the weight of such lining being in excess of the weight of the iron.   |  |
| B. - Stoneware.  |  |  |
| Paving slabs and tiles:  |  |  |
| 669  | Rough (of natural color), of one paste and one color. .... (frs. 2 00)   | 1 25                                       |
| Ad. 669.   | Flags and slabs for pavements, of common stoneware; glass stones for paving purposes, called "Onyx" stones; paving slabs of stoneware (grès), natural color, with surface not granulated, not corrugated, &c. divided into bevelled compartments.  |  |
| 670  | Of one color, smooth or fluted, as also those of more than one paste and of more than one color, slatted, ground. .... (frs. 4 00)   | 2 00                                       |
| N.B. ad. 670.  | Stoneware slabs (so-called "imitation Roman" slabs), of one or more colors, not glazed or enamelled, the surface of which is divided into mosaic patterns by wavy lines produced by moulds, are also datable under this number; stoneware slabs of one or more colours, not glazed or enamelled, whose entire surface is divided into mosaic patterns, are included in this figure, regardless of the style of the figures represented thereon; stoneware slabs of one or more colours, not glazed or enamelled, with a granulated or rough surface, are likewise included in this number. |  |
| 671  | Glazed, enamelled. .... (frs. 6 00)  | 3 00                                       |
| Ad. 670, 671.  | Slabs and tiles colored in the paste.  |  |
| 672  | Of more than one color, painted, printed, incrustated with ornamentation sunk or in relief. .... (frs. 10 00)  | 8 00                                       |
| Ad. 669-672.   | Paving tiles and slabs of lava.  |  |
| 673  | Pipes, including those of special shapes, and other water-closet fittings not included under No. 674. .... (frs. 4 00)   | 3 00                                       |
| 674  | Water-closet fittings of fine stoneware and china, including sink stones and baths. .... (frs. 18 00)  | 12 00                                      |
| 675  | Articles of common stoneware, jugs, jars &c. .... (frs. 4 00)  | 3 50                                       |
| Ad. 675.   | Weights of stoneware and china; handles of chinaware for perambulators.  |  |
| 676  | Articles of fine stoneware. .... (frs. 30 00)  | 16 00                                      |
| Ad. 675, 676.  | Articles of stoneware combined   |  |

† Italy, frs. 1 10.

† Treaty with France.  
\* Indicates, for statistical purposes, at Nos. 636-638, the value of the goods in addition to the net weight.

\* Indicates, for statistical purposes, at Nos. 663 and 664, the value of the goods in addition to the net weight.



|  | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|--|--|
|  | with common metal dutiable as metal goods<br>according to material (see also ad. 973). |  |
|  | C.—Pottery.  |  |
| With grey or reddish fracture, enamelled or not  | (frs. 4 00)  | 3 36                                       |
| Ad. 677.—Clay tobacco pipes of one piece in<br>the rough (painted, see ad. No. 681).   |  |  |
| With white or yellowish fracture; porcelain, biscuit-<br>ware .....  | (frs. 25 00)   | 16 00                                      |
| Ad. 678.—Funeral wreaths and artificial flowers<br>of parian, biscuit &c.  |  |  |
| Insulators, china .....  | (frs. 4 00)  | 0 50                                       |
| Ad. 679.—Insulators fitted (see No. 592).  |  |  |
| Other china of all kinds:  |  |  |
| Cups, mugs, mortars, measures, and pots for shop<br>shelves .....  | (frs. 30 00)   | 8 00                                       |
| Other china .....  | (frs. 30 00)   | 16 00                                      |
| Ad. 680.—Funeral wreaths and artificial<br>flowers of china; lutescent lamp arna-<br>tures of porcelain, combined with insignif-<br>icant parts of metal; ornament pots, of porce-<br>lain, whether or not provided with a celinoid<br>lid, of any size; porcelain rings and tassels<br>for curtain cords.           |  |  |
| Not otherwise mentioned .....  | (frs. 30 00)   | 16 00                                      |
| Ad. 681.—Clay pipes for smoking, in one piece,<br>enamelled, painted, with designs &c. (when<br>rough see Ad. No. 677); pipe bowls (see also<br>ad. No. 1144, 1145).   |  |  |
| N.B. ad. 677, 678, 680, 681.—Apparatus<br>and utensils for chemical laboratories &c.   |  |  |
| N.B.—Articles of pottery in common<br>metals as articles of metal according to<br>material (see also Ad. No. 873).   |  |  |
|  | X.—GLASS AND GLASSWARE.  |  |
| Waste from glass factories, broken glass and<br>pottery &c. ....   |  | Free                                       |
| Crude glass (run glass) such as glass for roofs and<br>glass tiles, slabs of glass for pavements and walls,<br>so-called "Diamond" glass:  |  |  |
| Natural colored, plain or shaped .....   |  | 5 00                                       |
| Ad. 682.—Glass called "Luster"; "solive" glass<br>Colored, rough, polished &c. ....  | (frs. 12 00)   | 7 00                                       |
| Ad. 684.—Tiles for wall lining of non-trans-<br>parent white glass (so-called tiles of cast<br>porcelain, of silvys, opaline).   |  |  |
| Glass for stained windows, of any color .....  | (frs. 5 00)  | 3 00                                       |
| Ad. 685.—Glass for stained glass windows is<br>run glass, non-transparent, having a<br>wrinkled or undulating surface.   |  |  |
| N.B. Ad. 685.—Only glass of which the<br>maximum thickness does not exceed 4 mm.<br>will be admitted as glass for stained windows<br>as described in the preceding Ad.   |  |  |
| Stained glass—Cathedral glass.   |  |  |
| Window glass plain or tinted:  |  |  |
| Common (of natural color) .....  |  | 8 00                                       |
| Ad. 686.—Green, black and brown window<br>glass is also considered as being of natural<br>color.   |  |  |
| N.B. Ad. 686.—Selenite (spathe gypsum)<br>in small leaves.   |  |  |
| Colored .....  | (frs. 12 00)   | 10 00                                      |
| With designs, engraved by acids or otherwise,<br>roughed (dull) .....  | (frs. 25 00)   | 20 00                                      |
| Ad. 688.—Glass with designs is descrip-<br>tion to include all glass provided with inscrip-<br>tions or ornaments obtained by cutting,<br>moulding, roughing, corroding by acids,<br>polishing, plain or futei, bevelled, or<br>otherwise.   |  |  |
| Stained glass and glassware:   |  |  |
| Glass balls and round pieces of glass for the manu-<br>facture of watch glasses; roughly shaped balls<br>for the manufacture of incandescent electric<br>lamps; glass rods and bobbles for weaving .....   |  | 1 50                                       |
| Ad. 689.—Solid glass balls for industrial<br>purposes.   |  |  |
| Insulating bowls and tubes of glass for electric<br>accumulators; glass insulators .....   |  | 4 00                                       |
| N.B. Ad. 689.—Mounted insulators, see No. 592.   |  |  |
| Black brown or green glass .....   | (frs. 4 00)  | 3 50                                       |
| Ad. 961.—Bottles of common glass, black,<br>brown or green, of any tint, even with a<br>mark, name, sign or indication of con-<br>tents, provided they are not engraved, are<br>duty free under this number.   |  |  |
| Not polished, or polished only on the bottoms,<br>or with ground stoppers, or furnished also with<br>a mark, name or figure, if not engraved:  |  |  |
| Of half-white glass .....  | (frs. 8 00)  | 7 00                                       |
| Of common uncolored glass (white) (frs. 10 00)   |  | 8 00                                       |
| Ad. 693.—Lampshades, globes, stands and<br>oil fountains, of common uncolored glass,<br>not cut, or with the bottoms only<br>ground; lamp chimneys of com-<br>mon white glass, uncut, or simply<br>ground on the borders, even with<br>an engraved or corroded trade mark;<br>glassware of all kinds, even coloured, |  |  |

|  | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|--|--|
|  | for industrial, chemical or physical<br>purposes, watch-glasses (see also No.<br>6946); table glasses, even with ground<br>or annealed edges; vessels of colourless<br>glass for electric cells. |  |
|  | Ad. 691-693.—Hollow ware even with a<br>mark, name or sign, or with indication<br>of capacity, if not engraved (for<br>engraved glass, see No. 6946).  |  |
|  | Of all kinds:  |  |
| 694 Polished, engraved, colored (of colored glass),<br>gilt &c., even combined with other materials,<br>with the exception of precious metals:   |  |  |
| a. Photographic plates dry .....   | (frs. 30 00)   | 30 00                                      |
| b. Watch glasses .....   | (frs. 30 00)   | 20 00                                      |
| c. Other .....   | (frs. 30 00)   | 13 00                                      |
| Ad. 694.—Blue powder (colored glass,<br>ground, used for painting); opal glass;<br>glassware engraved by acids; cut glass-<br>ware; funeral wreaths composed of glass<br>or glass beads; bottles of any kind of<br>glass with cork, glass or wooden stopper<br>fitted with a brush; hollow or other<br>ware; dull, painted; glassware with<br>guilloché ornaments.   |  |  |
| N.B. ad. 694.—In this number is included<br>glassware with insignificant parts of com-<br>mon metal, even gilt or silvered (such as<br>fittings, frames, pedestals &c.). Said glass-<br>ware is, therefore, not dutiable as articles<br>of non-precious metals. Exception is made<br>for "Bretschelben" (window panes merely<br>consisting of bottle bottoms) in a setting<br>of metal, mentioned in No. 700a, and also<br>for photographs on glass, with similar setting,<br>referred to in No. 701b. |  |  |
| Ad. 691-694.—Bottles of glass with a<br>marble in the interior serving as a<br>stopper, with or without caoutchouc<br>ring at the neck; water gauge tubes<br>for boilers &c.   |  |  |
| Ad. 691-694.—Glasses for preserves, with-<br>out mechanical stoppers. (With<br>mechanical stoppers, see ad. No. 698.)  |  |  |
| N.B. ad. 691.—Ironmongery and fancy<br>articles of glass combined with non-precious<br>metals (see N.B. ad. 1145).   |  |  |
| 695 Combined with precious metals ..   | (frs. 100 00)  | 60 00                                      |
| Hollow glass and glassware of the kinds men-<br>tioned in Nos. 691 to 693:   |  |  |
| 696 Encased in coarse wood, rushes or straw ....   |  | 8 00                                       |
| Ad. 696.—Carboys encased in coarse twigs,<br>rushes or straw, rough, not painted &c.<br>split or not, stripped or not; carboys with<br>hoops of sheet iron.  |  |  |
| 697 Finely encased, or covered with leather, textile<br>materials &c. ....   |  | 25 00                                      |
| Ad. 697.—Flasks covered with leather<br>or cloth even with leather strap.  |  |  |
| 698 With stoppers (lids, mechanical fastenings &c.)<br>of common metal, stoneware, china &c. ....  |  | 16 00                                      |
| Ad. 698.—Glasses for preserves, with<br>stoppers of common metal, fine stonew-<br>are or porcelain and a ring of caout-<br>chouc (with no mechanical stoppers<br>see ad. 691-694); bottles, with a metal-<br>lic ring to serve for the stopper; flasks<br>of common uncoloured glass, not<br>polished, with stopper of cork and<br>common metal.   |  |  |
| 699 Vitrifications, enamel, glass beads .....  |  | 10 00                                      |
| N.B. 699.—1. Venetian glass beads are admitted<br>at 4 frs. per quintal for a quantity not<br>exceeding 60 quintals per annum, when im-<br>ported through Chiasso, on proof of origin.<br>2. Venetian glass beads are included in No.<br>698 at the rate of 4 frs., even if at first for<br>the purpose of facilitating packing and<br>transport.  |  |  |
| 700 Glass in a setting of metal, without painting:   |  |  |
| a. Panes consisting simply of glass bottle<br>bottoms (Nabelscheiben) .....  | (frs. 10 00)   | 25 00                                      |
| 701 b. Other .....   | (frs. 40 00)   | 35 00                                      |
| 701a Paintings on glass .....  |  | 60 00                                      |
| N.B. Painted windows classed as artistic<br>articles are admitted free if proved to be<br>destined for public churches on an applica-<br>tion being previously made to the proper<br>Direction of Customs; painted windows are<br>only admitted free when hand painted re-<br>presenting figurative subjects &c., but not<br>pictures made with transparent plates,<br>mosaics of glass, and hand-paintings merely<br>of an ornamental character, which pay 80<br>frs. according to tariff No. 701b.   |  |  |
| 701b Photographs on glass .....  | (frs. 60 00)   | 30 00                                      |
| Ad. 701b.—Diaplaques (pictures on glass or<br>gelatine); paintings on glass made by means<br>of patterns, stencils, &c., not annealed.   |  |  |
| N.B. ad. 701 a. and b.—Paintings on glass which<br>have been subjected to fire are regarded as<br>"paintings on glass;" paintings carried on   |  |  |

Treaty with Austria-Hungary.  
Indicates, for statistical purposes, at Nos. 680 a-b and 691, the value  
of goods in addition to the net weight.  
Treaty with France.

Indicates, for statistical purposes, at Nos. 695, 700 and 701 a and b,  
the value of the goods in addition to the net weight.



| Goods.   | Rate of duty per quintal. Frs. c. | Tariff d'usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|--|-----------------------------------|--------------------|---|-----------------------------------|
|  |                                   |                    |   |                                   |
| with interior diameter of 40 cm. or more, see No. 899 and ad. 803-9.   |                                   |                    | 767 11 to 18 mm. exclusive.....(frs. 11 00)   | 10 00                             |
| section pieces (joints), rough (black), tapered, clean-drawn, coated with red lead, varnished.....(frs. 10 00)   | 6 00                              |                    | 768 Less than 11 mm.....(frs. 13 00)  | 13 00                             |
| ad with zinc, tin, nickel, copper, &c. (frs. 12 00)  | 8 00                              |                    | 769 Screws, bolts and nuts, whiteoiled.....(frs. 13 00)   | 13 00                             |
| 742-746.—Pipes and connecting pieces of hard grey cast iron are dutiable under Nos. 790-8, and implements not otherwise mentioned:—  |                                   |                    | 770 Small iron work (iron fittings, &c.), hinge pins, rough, smoothed with emery, whitened (frs. 15 00)   | 12 00                             |
| "chuckers' tools".....(frs. 35 00)   | 25 00                             |                    | 771 Fittings for doors, shutters, and windows, coarse, filed, varnished.....(frs. 12 00)  | 12 00                             |
| and rasps, the length of the cutting surface being 35 cm. or more.....(frs. 15 00)   | 12 00                             |                    | 772 Locks, made entirely of wrought iron, or with parts of cast iron.....(frs. 40 00)   | 20 00                             |
| 35 cm. inclusive.....(frs. 30 00)  | 18 00                             |                    | 773 Combined with brass, nickel, or other materials.....(frs. 60 00)  | 25 00                             |
| than 16 cm.....(frs. 50 00)  | 30 00                             |                    | Ad. 772, 773.—Locks for furniture are dutiable under Nos. 787-790 according to kind.  |                                   |
| her, sickles, forks.....(frs. 30 00)   | 7 00                              |                    | N.B. ad. 772-773.—Carriage locks are included in No. 1151.  |                                   |
| 747.—Scythes and sickles, bronzed, polished, nickelled, or otherwise finished or ornamented are dutiable under this number.  |                                   |                    | 774 Wire nails and tacks.....(frs. 15 00)   | 14 00                             |
| (cultural and horticultural tools of all kinds).....(frs. 15 00)   | 11 00                             |                    | Ad. 774.—Pegs ( <i>chenillettes</i> ) of round section; wire tacks with shanks of a cross section other than round.   |                                   |
| 1, 752.—Agricultural and horticultural tools of whatever quality: Hooks, diggers, hay-cutters, rakes, grub axes; further: border knives, weeders, transplanters, pruning knives, hoes, shovels; digging forks, saws, kraut cutters, curry combs for horses and cows.   |                                   |                    | 775 Nails, cut out, pressed, cast, wrought, horse shoe nails.....(frs. 8 00)  | 4 00                              |
| N.B. ad. 752.—Knives and shears for agricultural purposes (i.e., shears for shearing sheep and horses; for trimming belges, for clipping trees and vines, are dutiable under this number.  |                                   |                    | 776 Other.....(frs. 15 00)  | 13 00                             |
| struments of precision for metal working, such as tap borers and threaders; helioid and other files, measuring instruments (rules, squares, compasses, callipers), weighing each:  |                                   |                    | Ad. 776.—Pegs for regulating the tension of piano strings; iron pegs; glaziers' tacks of tin plate; pegs of iron, not including iron tacks (see No. 774).   |                                   |
| or more.....(frs. 30 00)   | 20 00                             |                    | N.B. ad. 775, 776. Iron nails of all kinds, with gilt or silvered heads, are included in No. 873.   |                                   |
| 2 to 5 kilos, exclusive.....(frs. 30 00)   | 25 00                             |                    | 777 Nails, with heads of other metals, gilt, silvered or nickelled.....(frs. 35 00)   | 50 00                             |
| 0.5 to 2 kilos, exclusive.....(frs. 45 00)   | 30 00                             |                    | 778 Other.....(frs. 20 00)  | 25 00                             |
| than 0.5 kilos.....(frs. 75 00)  | 35 00                             |                    | Ad. 778.—Upholsterers' nails, with china heads.   |                                   |
| 753-756.—Tools of precision for working metals such as borers of all kinds (muster taps, gimblets, augers and nut borers); cutters of all kinds (profiled, for making wrenches and grooves, cylindrical with helioid teeth); cutters with handle, flat cogged cutters for cutting splints, for cutting gears, &c.; thread gauges; threading and boring tools such as diagonal screw plates, normal screw gauges; catch screw plates; stock; measuring tools: set rules, squares, compasses, normal gauges, cast iron dressing plates.  |                                   |                    | Ad. 779.—Stewpans without handles.....(frs. 7 00)   | 6 00                              |
| N.B. ad. 753-756.—Measuring tools for the use of schools, offices &c. are included in No. 942.   |                                   |                    | 780 Stove pipes.....(frs. 15 00)  | 3 00                              |
| N.B. ad. 753-756. Measuring tools called "Reichsauer" (other, see No. 942):  |                                   |                    | Ad. 780.—Stove pipes of all kinds including angular or curved elbows; pipes shaped like a serpent, snail, lyra, &c.; of whatever quality.   |                                   |
| ers, weighing each, 3 kilos, or more (frs. 13 00)  | 13 00                             |                    | 781 Kitchen ranges and heating stoves.....(frs. 15 00)  | 3 00                              |
| 2 to 3 kilos, exclusive.....(frs. 20 00)   | 15 00                             |                    | Ad. 781.—Gas heaters, ranges and stoves, including detached pieces; petroleum stoves, of iron, for cooking or heating purposes.   |                                   |
| 0.5 to 2 kilos, exclusive.....(frs. 30 00)   | 18 00                             |                    | 782a Bells of sheet steel for cattle, even tincoiled, clucked, coppered or nickelled.....(frs. 30 00)   | 20 00                             |
| than 0.5 kilos.....(frs. 50 00)  | 23 00                             |                    | 782b Other.....(frs. 30 00)   | 30 00                             |
| 757-760.—Shears for sheet iron without lever; adjustable wrenches; wood cutters' axes; cutches; pipe cutters; glass cutters of steel; hand and channelling vices; gas pipe vices; plane irons; lavers; spring jaws; tin openers iron (tools for opening tins); hammers of all kinds; English universal bits; helioid bit; shovels excluding spades (see also ad. No. 752); picks and pickers of all kinds; plumb lines of cast iron or steel; saws of all kinds; hold fasts with screw; pinners; carpenters' gauges; bit stocks; clamping chucks for laths; further: all tools coming within the true acceptance of that term, such as for plasterers, masons, and contractors; wood turners; cooper, metal workers, saddlers, blacksmiths, shoemakers, cartwrights, carpenters &c., heavy tools for tanners, and heavy implements for butchers. |                                   |                    | Ad. 782b.—Bicycle bells, of iron; harness bells, of grey cast iron.   |                                   |
| N.B. ad. 757-760.—Knives and shears for industrial purposes (i.e., choppers, chopping knives, beetroot knives, bills, cleavers (with one or two edges), shears for millers, two-handled knives, shears for sheet iron, &c., hammers and saws of all kinds, pinners, and also all tools in the strict sense of the word, such as, for example, tools for plasterers, masons, wood turners, coopers, workers in metal, saddlers, blacksmiths, shoemakers, cartwrights, carpenters, &c.)  |                                   |                    | Furniture of all kinds, even combined with wood, if the iron predominates in weight:  |                                   |
| Reaping machine and chaff-cutter knives, capable of being identified as such, are dutiable as these machines themselves.   |                                   |                    | Rough, primed:  |                                   |
| ains, formed with joints.....(frs. 20 00)  | 15 00                             |                    | 783a Safety-chests and cash boxes.....(frs. 12 00)  | 12 00                             |
| hers, with rings having a sectional diameter of 8 mm. or more.....(frs. 15 00)   | 12 00                             |                    | 783b Other.....(frs. 35 00)   | 22 00                             |
| less than 8 mm.....(frs. 25 00)  | 15 00                             |                    | 784a Safety-chests and cash boxes.....(frs. 35 00)  | 22 00                             |
| pipe and cable of iron and steel wire, having a diameter of 15 mm or more.....(frs. 20 00)   | 10 00                             |                    | 784b Other.....(frs. 35 00)   | 22 00                             |
| less than 15 mm.....(frs. 20 00)   | 15 00                             |                    | Ad. 783, 784.—Iron parts of furniture finished.   |                                   |
| roets, screws, nut bolts and nuts, black, the body of the rivet or bolt having a diameter of 15 mm. or more.....(frs. 10 00)   | 8 00                              |                    | Ad. 783b, 784b.—Operating chairs, of iron and wood, iron predominating, whether stuffed or not.   |                                   |
|  |                                   |                    | N.B. ad. 783, 784.—Iron safes are dutiable under No. 783a or 784a according to kind.  |                                   |
|  |                                   |                    | 785a Wire tissue (gauze).....(frs. 35 00)   | 10 00                             |
|  |                                   |                    | Ad. 785a.—Trellis work of iron wire covered with clay.  |                                   |
|  |                                   |                    | 785b Trellis work.....(frs. 25 00)  | 14 00                             |
|  |                                   |                    | 786 Metallic roller blinds, finished.....(frs. 25 00)   | 20 00                             |
|  |                                   |                    | Manufactures of sheet iron: wire; ironmongers' and tinmiths' manufactures n.o.m.  |                                   |
|  |                                   |                    | 787 Rough, filed, smoothed, tarred, primed.....(frs. 25 00)   | 15 00                             |
|  |                                   |                    | Coated with tin, zinc, copper, or nickel:   |                                   |
|  |                                   |                    | 788a Springs for mattresses, of iron coated with copper.....(frs. 25 00)  | 15 00                             |
|  |                                   |                    | 788b Other.....(frs. 25 00)   | 20 00                             |
|  |                                   |                    | Ad. 788b.—Locksmiths' wares, of iron, polished; tin plate wares; manufactures of lead-coated sheet iron; locksmiths' wares fire-brill-white wholly or in part.  |                                   |
|  |                                   |                    | Ad. 787, 788b.—Pipe hangers of sheet iron; seals of sheet iron.   |                                   |
|  |                                   |                    | 789a Painted, varnished, bronzed, gilt packing material, boxes and other; posters, sign board, and other like articles.....(frs. 35 00)   | 25 00                             |
|  |                                   |                    | Ad. 789a.—Sheet-iron, painted on, for the manufacture of tins.  |                                   |
|  |                                   |                    | 789b Other.....(frs. 35 00)   | 25 00                             |
|  |                                   |                    | Ad. 787, 788b, 789b.—Firemen's helmets of sheet steel.  |                                   |
|  |                                   |                    | 790 Enamelled.....(frs. 50 00)  | 33 00                             |
|  |                                   |                    | Ad. 787-790.—Warming pans of sheet iron, also with brass parts; kitchen utensils; artificial wreaths and flowers of sheet iron; keys of iron wire for opening tins; sign boards; ladders; mouse traps and birds' cages of iron wire, also combined with wood; medals; reflectors; springs for wire; mattresses; heaters; insulating sockets (covers for steam lanterns); sheet iron, filled or covered with slabs of cork or plaster; commemorative medals and coins; dairy and domestic utensils; reflectors, including those for incandescent lamps; caskets for money, jewellery, &c., of sheet metal. |                                   |

icates for statistical purposes, at Nos. 747 and 753-756, the value goods in addition to the net weight.

† Treaty with France.

TARIFF 23†



| Tarif<br>d'Usage<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No.  | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--|---|--|--|---|--|
| XI.—METALS—continued.  |   |  |  |   |  |
|  | N.B. ad. 787-790.—Locks for furniture are<br>durable under Nos. 787-790 according to kind.<br>N.B. ad. 787-790.—For door locks see Nos.<br>772, 773 and 1154.   |  |  | forged, without handles; knife blades rough<br>from the forge without handles; pipes of cast<br>steel, having an internal diameter of 40 cm.<br>or upwards. |  |
| 791a   | Heating apparatus, ribbed, of non-malleable<br>(grey) cast iron and manufactured parts thereof<br>(frs. 7 00)   | 3 00                                       | 810  | Cutlery <sup>a</sup> ..... (frs. 85 00)   | 50 00                                      |
| 791b   | Radiators of non-malleable (grey) cast iron and<br>manufactured parts thereof.....  | 7 00                                       | Ad. 810.—Knives and forks with silver handles,<br>whether in cases or not; hatchets (choppers)<br>and mincing knives for kitchen use (see also<br>ad. 757-760); hair clippers.   |   |  |
| 792  | Flat irons of hard (grey) cast iron.....  | 16 00                                      | 811  | Arms, finished <sup>a</sup> ..... (frs. 100 00)   | 50 00 (4)                                  |
| 793  | Rough, tarred, primed, weighing each 100 kil.<br>or more..... (frs. 3 00)   | 2 50                                       | Ad. 811.—Air guns.   |   |  |
| 794  | From 40 to 100 kil. exclusive..... (frs. 4 00)  | 2 75                                       | N.B. ad. 811. Antique arms and armour<br>shall pay according to the material and con-<br>dition as articles of wool, iron, bronze or<br>brass, provided, however, that they be ex-<br>clusively destined for collections; the same<br>treatment shall be accorded to imitations of<br>antique arms serving for household ornamenta-<br>tion as well as to theatrical arms of all<br>kinds, such as swords, daggers, halberds<br>guns &c. |   |  |
| 795  | From 5 to 40 kil. .... (frs. 5 00)  | 3 00                                       | Note. Small mortars (cats' heads) shall<br>not be treated as pieces of ordnance, but<br>shall pay duty as the material of which com-<br>posed, such as iron manufactures, forged &c.   |   |  |
| 796  | Less than 5 kil. .... (frs. 6 00)   | 3 00                                       | 812  | Parts of arms, detached, roughly wrought <sup>a</sup> .....<br>(frs. 20 00)   | 10 00                                      |
| Ad. 793-796.—Wares of grey cast iron, trimmed.   |   |  | 813  | Finished <sup>a</sup> ..... (frs. 100 00)   | 50 00                                      |
| 797  | Enamelled..... (frs. 20 00)   | 8 00                                       | Ad. 812-813.—Ramrods for portable fire arms;<br>guns; parts of arms of vulcanized rubber,<br>such as handles of revolvers, vaterans, &c.   |   |  |
| 798  | Other, weighing each 100 kil. or more..... (frs. 6 00)  | 5 00                                       | B.—Copper.   |   |  |
| 799  | From 40 to 100 kil. exclusive..... (frs. 8 00)  | 6 00                                       | Note.—Brass in all its forms is treated as copper.   |   |  |
| 800  | From 5 to 40 kil. .... (frs. 10 00)   | 7 00                                       | 814  | Copper ores, filings and turnings.....  | Free                                       |
| 801  | Less than 5 kil. .... (frs. 12 00)  | 8 00                                       | Ad. 814.—Copper ashes; copper slime; brass<br>shavings.  |   |  |
| N.B.—Wares of hard (grey) cast iron<br>capable of being described as ironmongery,<br>toys, office fittings, are included in Class XV.<br>Parts of machinery, roughly shaped, of grey<br>cast iron, weighing each up to 500 kil. ex-<br>clusive, are included under Nos. 798-801 (see<br>also Nos. 873, 880).   |   |  | 815  | Copper, pure or alloyed (brass), in bars, pigs, slabs,<br>discs &c. ....  | "  |
| Ad. 798-801.—Manufactures of cast iron,<br>adjusted (wrought), also rough, coated with<br>priming color or tarred, painted, bronzed,<br>varnished, inoxidable, polished, nickelled, &c.<br>N.B. ad. 798-801.—Adjusted = wrought<br>i.e., turned, planed, cut ("finise"), per-<br>forated, &c.  |   |  | 816  | Copper waste, old bell and gun metal.....   | "  |
| Ad. 793-801.—Apparatus for capping<br>bottles; window frames; railings; inkstands<br>of crude cast iron, pots, cauldrons in the<br>rough; gratings; moulds, for the manu-<br>facture of cement pipes; decorative objects<br>in the shape of antique arms; weights;<br>lamp-posts; castors for furniture (the forged<br>iron, see Nos. 803-809; in other materials see<br>ad. No. 1145); pipes and pipe joints; sup-<br>porting columns; foundry models of hard<br>cast iron; pipe flanges of hard cast iron.<br>Wares of malleable cast iron, of cast steel, of<br>wrought iron, of steel. |   |  | 817  | Copper (pure or alloyed), brass, hammered, rolled,<br>drawn, in bars and sheets; copper solder (frs. 4 00)  | 3 00                                       |
| 802a   | Iron or steel manufactured, in the form of horse-<br>shoes, lightning conductors; iron worked in the<br>form of anvils or carriage axle trees; steel in the<br>shape of files, not cut..... (frs. 6 00) | 5 00†                                      | Ad. 817.—Copper bowls, rough, for stoves and<br>boilers; copper plates; washers of copper or<br>brass; scale plates of copper or brass.  |   |  |
| 802b   | Iron or steel manufactured in the shape of ham-<br>mers, crowbars, axes, hoes, picks, shovels.....  | 6 00                                       | N.B. ad. 817.—Copper solder (Hartlot) for<br>soldering iron, copper &c. is composed of<br>copper, zinc, tin and lead.  |   |  |
| Ad. 802.—Iron wrought into ploughshares,<br>pieces washers, octagons, &c., of sheet iron;<br>cut out or stamped, less than 25 cm. in width,<br>neither bent nor perforated (see also N.B.<br>ad. 723-732).   |   |  | 818  | Copper wire..... (frs. 4 00)  | 3 00                                       |
| Not otherwise mentioned:   |   |  | 819  | Copper pipes..... (frs. 4 00)   | 3 00                                       |
| 803  | Rough, coarsely wrought, tarred, primed, weighing<br>each 100 kil. or more..... (frs. 4 00)   | 3 00                                       | Ad. 819.—Iron tubes covered with brass or<br>copper; copper and brass tubes drawn or<br>riveted, even (tinne), zinc-plated, polished,<br>bronzed or nickelled, copper or brass tubes of<br>polygonal, rectangular, elliptic or like sec-<br>tions.   |   |  |
| 804  | From 25 to 100 kil. exclusive..... (frs. 6 00)  | 4 50                                       | 820  | Copper, silvered, gilt, twisted round a thread of<br>cotton or silk..... (frs. 80 00)   | 60 00                                      |
| 805  | From 3 to 25 kil. exclusive..... (frs. 8 00)  | 6 00                                       | 821  | Imitation gold wire ("Fil l'écaille") <sup>a</sup> (frs. 60 00)   | 30 00                                      |
| 806  | From 0.5 to 3 kil. exclusive..... (frs. 10 00)  | 8 00                                       | 822  | Imitation gold and silver, beaten into thin sheets <sup>a</sup><br>(frs. 00 00)   | 30 00                                      |
| 807  | Less than 0.5 kil. .... (frs. 11 00)  | 10 00                                      | 823  | Electrical cables of all kinds, not insulated.....<br>(frs. 15 00)  | 12 00                                      |
| Ad. 803-807.—Carriage axles, finished or not;<br>wreath twisted insulator brackets, of malleable<br>cast iron, of wrought iron, &c.; wire props of<br>wrought iron, pointed, notched, tarred; steel<br>balls in the rough for ball mills.  |   |  | Ad. 823.—Cables and cords of copper and brass<br>wire, tips for electric cables, of tinned brass.<br>Electrical cables of all kinds and wire:<br>Core insulated with india rubber, gutta percha,<br>or paper, not covered with textile materials<br>twisted or plaited:  |   |  |
| 808  | Other, weighing each 25 kil. or more..... (frs. 16 00)  | 14 00                                      | 824  | Cables without lead sheathing or iron armature;<br>insulated electrical wires..... (frs. 30 00)   | 18 00                                      |
| 809  | Less than 25 kil. .... (frs. 20 00)   | 20 00                                      | Ad. 824.—Copper wire covered with textile<br>materials, whether wound or braided.  |   |  |
| N.B.—Wares of iron and steel capable of<br>being described as ironmongery, toys, office<br>fittings &c. are included in Class XV. Parts<br>of machinery, roughly shaped, of cast steel,<br>weighing less than 250 kilos, each, are in-<br>cluded under Nos. 803-809 (see also No. and<br>ad. 873, 880).  |   |  | 825  | Cables with lead sheathing..... (frs. 15 00)  | 12 00                                      |
| Ad. 809.—Points for rough-sawn barres;<br>teeth for weavers' combs, cut, or in rolls;<br>ball bearings of steel; ice cramps; roller<br>skates of wrought iron combined with wood;<br>ice caulks.   |   |  | 826  | " with lead sheathing and iron armature<br>(frs. 15 00)   | 12 00                                      |
| Ad. 808-809.—Axles, except patent axles (see<br>Ad. Nos. 802-805), including axle journals to<br>far unconnected; manufactures of iron and<br>steel; adjusted (wrought), whether rough,<br>tarred, primed, or not; ground, galvanized,<br>blue, coated with lead, brass or nickel,<br>plated with malleable, tinned, zinc-plated,<br>painted, varnished, bronzed, enamelled,<br>polished.  |   |  | Core insulated with india rubber, gutta percha,<br>or paper covered with thread or with silk<br>twisted or plaited:  |   |  |
| Ad. 803-809.—Iron gun carriage; cooking<br>utensils; cylinders for weavers' beams; iron<br>or steel moulds for the manufacture of cement<br>pipes; iron posts; weights for hanging<br>lamps; scaffolding hooks and supports;<br>steel teeth for harrows; pipe flanges of<br>wrought iron; anvils and vices; curling<br>and marking irons; finished forks, cast or  |   |  | 827  | Cables without lead sheathing..... (frs. 30 00)   | 15 00                                      |
|  |   |  | 828  | " with lead sheathing..... (frs. 15 00)   | 12 00                                      |
|  |   |  | 829  | Metallic tissues and brass or copper gauze<br>(frs. 15 00)  | 10 00                                      |
|  |   |  | 830  | Rivets, screws, pins, nails, tacks.....   | 15 00                                      |
|  |   |  |  | Bells of all kinds of copper, copper alloys, or<br>bronzes:   |  |
|  |   |  | 831  | Church bells.....   | 30 00                                      |
|  |   |  | Ad. 831.—Tower bells of all kinds for churches,<br>including small bells for chapels, &c.  |   |  |
|  |   |  | 832  | Other of all kinds..... (frs. 80 00)  | 45 00                                      |
|  |   |  | Ad. 832.—Tower bells for schools, town halls<br>and other public buildings; brass bells, for<br>cycles.  |   |  |
|  |   |  | Wares of copper, or copper alloys, n.o.m.:<br>833  | Rough, not turned..... (frs. 20 00)   | 15 00                                      |
|  |   |  | Ad. 833.—Teeth for weavers' combs, cut or in<br>rolls; ladders of wood, rough, with brass or<br>copper gauge; jewellers' scrapers of brass<br>wire; antique colour.  |   |  |
|  |   |  | N.B. ad. 833.—This number also includes<br>stoves in the rough; the lower parts of<br>boilers for laundries, &c.   |   |  |

\* Indicates, for statistical purposes, at Nos. 810-813 and 820-822, the  
value of the goods in addition to the net weight.

(1) War material imported by the Confederation is exempt from duty.

| Goods.   | Rate of duty per quintal.<br>Frs. c. | Tarif d'Usage<br>No. | Goods.   | Rate of duty per quintal.<br>Frs. c. |
|--|--------------------------------------|----------------------|--|--------------------------------------|
| Turned, not polished, not dulled . . . (frs. 40 00)  |                                      |                      | Ad. 856.—Tin foil, gilt or silvered &c. (tin foil paper, see No. 307b).  |                                      |
| Ad. 833-834.—Tracings on bearings, with or without anti-friction; parts of machines, roughly finished, of copper, brass &c.  |                                      |                      | Manufactures of tin or tin alloys (Britannia metal):   |                                      |
| N.B. ad. 833-834.—When goods are coated with a colourless varnish, with the view of protecting them against oxidation, the varnish is not taken into consideration.  |                                      |                      | 857 Rough* . . . . . (frs. 25 00)  | 15 00                                |
| Polished, dulled*, . . . . . (frs. 60 00)  | 35 00                                |                      | N.B.—Ad. 857.—Lead capsules for bottles, rough, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., are dutiable under this number.   |                                      |
| Ad. 835.—Wares of brass, pickled.  |                                      |                      | Polished, painted, varnished, nickelled, enamelled &c.:  |                                      |
| Nickelled, oxidised, painted, varnished* . . . . . (frs. 80 00)  | 40 00                                |                      | 858a Lids for beer mugs ready to be fixed* (frs. 60 00)  | 15 00                                |
| Ad. 836.—Wares, of copper or copper alloys, tinned.  |                                      |                      | 858b Capsules of lead for bottles, plated with tin, or of lead and tin alloy, even with impressed marks of commercial firms, &c., polished, painted, varnished, nickelled, enamelled &c.* . . . . (frs. 60 00)   | 40 00                                |
| Gilt, silvered* . . . . . (frs. 100 00)  | 50 00                                |                      | 858c Ad. 857, 858b.—Tin capsules for bottles. Others* . . . . . (frs. 60 00)   | 45 00                                |
| Ad. 837-837.—Valves and cocks of brass or copper are included in these headings, unless imported at the same time as the machines of which they are an integral part.  |                                      |                      | 859 Nickel in cubes, sponges, or in cast bars; waste and scrap nickel; German silver in crude pieces . . . . .   | Free.                                |
| N.B. ad. 837-837.—Candelabra and candlesticks of copper, even when having a gilt appearance; stands for incandescent lamps, of copper or copper alloys; saucepans, utensils of copper with or without handles; brass models for engineering works; commemorative coins and medals; art objects and ornaments of copper; perforated sheets. |                                      |                      | F.—Nickel.   |                                      |
| Ad. 838-837.—Firemen's helmets of brass.   |                                      |                      | 860 Nickel, pure, or alloyed (German silver, "new silver"), rolled, drawn, in slabs, bars, sheet, wire, and pipes . . . . . (frs. 10 00)   | 7 00                                 |
| Ad. 837.—Gimp nails, for upholsters, with gilt or silvered heads, provided no part of same be of iron (see No. 777).   |                                      |                      | Ad. 860.—Resistance wire for electricity.  |                                      |
| Bars of bronze, n.o.m., as coming out of the mould . . . . . (frs. 20 00)  | 10 00                                |                      | 861 Wares of nickel or nickel alloys, wares of "new silver," "fenille" and "alpak"*. . . . . (frs. 50 00)  | 45 00                                |
| Ad. 838.—Antique coins.  |                                      |                      | Ad. 861.—Manufactures of nickel-plated sheet iron; commemorative coins and medals.   |                                      |
| Finished: wire gauze and trellis of bronze wire* . . . . . (frs. 60 00)  | 10 00                                |                      | G.—Aluminium.  |                                      |
| Others* . . . . .  | 60 00                                |                      | Aluminium, pure:   |                                      |
| Ad. 839a.—Commemorative coins and medals.  |                                      |                      | 862 In lumps, ingots, cast slabs, bars and scrap . . . . .   | 1 50                                 |
| C.—Lead.   |                                      |                      | Ad. 862.—Aluminium, pure, in powder.   |                                      |
| Alena, lead ores, lead waste . . . . .   | Free                                 |                      | 863 Hammered, rolled, drawn, stamped in bars, sheets, wire and pipes . . . . .   | 10 00                                |
| Ad. 840.—Argentiferous lead (lead for refining); lead ashes.   |                                      |                      | Alloys of aluminium (with iron, steel, aluminium, bronze &c.):   |                                      |
| N.B. ad. 840.—Rough galena shall come under No. 840 (when crushed, see at No. 1050).   |                                      |                      | 864 In lumps, ingots, cast slabs, bars and scrap . . . . .   | 1 50                                 |
| Lead, soft, in bars, pigs, slabs; lead, hard, metal for printing type . . . . .  | "                                    |                      | Ad. 864.—Alloys of aluminium in powder.  |                                      |
| Lead, rolled . . . . .   | 1 50                                 |                      | N.B. ad. 864.—Aluminium in grains or in powder, mixed with oxide of iron, oxide of manganese or oxide of titanium (thermite), is dutiable under this number.   |                                      |
| Lead, bullets, shot . . . . . (frs. 2 50)  | 1 00                                 |                      | 865 Hammered, rolled, drawn, stamped, in bars, sheets, pipes and wire . . . . .  | 5 00                                 |
| " in sheets; pipes . . . . . (frs. 2 50)   | 2 00                                 |                      | Wares of aluminium and aluminium alloys:   |                                      |
| N.B. ad. 843.—Lead rolled of 3 mm. or more in thickness is included in No. 843a at fr. 1 60 per quintal, lead in sheets of less than 3 mm. in thickness under No. 843c at fr. 2 00 per quintal.  |                                      |                      | 866 For industrial use or for construction . . . . .   | 20 00                                |
| Type, printers, old . . . . .  | 1 00                                 |                      | 867 Other, of all kinds* . . . . .   | 70 00                                |
| Ad. 844.—Used stereotype plates, only fit for re-smelting (see also ad. 845).  |                                      |                      | Ad. 867.—Commemorative medals and coins; precious metals: sheet iron wares plated with aluminium; tissues and braids of aluminium wire.  |                                      |
| Ad. 845.—Printing type of wood, brass, copper, &c.; stereotype plates, new or used, which can be employed for printing (see also ad. No. 844).   | 8 00                                 |                      | H.—Precious Metals.  |                                      |
| Wares of lead, even combined with other materials: Rough or primed . . . . . (frs. 10 00)  | 8 00                                 |                      | 868 Parings, goldsmiths' ashes, and dross of precious metals* . . . . .  | Free.                                |
| Ad. 846.—Leads (lead seals).   |                                      |                      | Ad. 868.—Argentiferous wastes of photographic paper; waste of platinum.  |                                      |
| Other . . . . . (frs. 25 00)   | 18 00                                |                      | Gold, silver, platinum:  |                                      |
| Ad. 847.—Articles of lead, polished, painted, varnished.   |                                      |                      | 869a/c Unwrought; gold, silver, platinum . . . . .   | "                                    |
| D.—Zinc.   |                                      |                      | 869d/c Coined; gold, silver . . . . .  | "                                    |
| Zinc in bars, pigs, slabs or scrap; zinc filings and shavings . . . . .  | Free.                                |                      | 870 Rolled, in plates or bands; silver solder (silver and copper alloy), in bands* . . . . .   | 20 00                                |
| Ad. 848.—Zinc ashes and slag.  |                                      |                      | Ad. 870.—Antique coins.  |                                      |
| Zinc, rolled, drawn, in sheets, bars or pipes . . . . .  | 1 40                                 |                      | 871 Gold and silver wire and thread; platinum wire and thread; metal wire surrounded with gold or silver* . . . . .  | 50 00                                |
| Ad. 849.—Sheet zinc, nickelled, coppered, brassed, or varnished; sheet or rolled, corrugated; terrules, shovels &c. of sheet-zinc, made at the rolling mills.  |                                      |                      | 872 Tissues of gold or silver wire; gold and silver beaten into thin sheets* . . . . .   | 50 00                                |
| Zinc, wire . . . . .   | 1 00                                 |                      | Ad. 872.—Imitation gold and silver, hammered in thin leaves (see No. 822).   |                                      |
| Manufactures of zinc, rough or primed* (frs. 20 00)  | 15 00                                |                      | 873 Wares, plated, gilt or silvered by heat, or by galvanoplastic processes* . . . . . (frs. 80 00)  | 70 00                                |
| Ad. 851.—Baths, rough, even with polishes edge; zinc ornaments for buildings in the rough (even turned) or prime coated; articles of sheet-zinc, simply coated with a priming colour; zinc articles roughly shaped on the lathe; zinc tiles or sheets, for roofing.  |                                      |                      | Ad. 873.—Glass, porcelain and stone wares, with unimportant parts (applications, lids &c.) of precious metals (see also N.B. ad. 675, 676 and 677-681); nails of all kinds, of iron, with gilt or silvered head (others, see Nos. 776-778).  |                                      |
| Manufactures of zinc, polished, painted, varnished, nickelled, enamelled &c.* . . . . (frs. 40 00)   | 35 00                                |                      | N.B. Ad. 873.—This number includes all articles not elsewhere mentioned in the tariff, composed of common metals or of alloys of common metals, gilt or silvered by fire or by galvanoplastic processes, including those of nickel alloy and of bronze (see also the special items of Glass XI. B.). |                                      |
| Ad. 852.—Artificial flowers and wreaths, of zinc, painted, polished &c.  |                                      |                      | 874a Gold and silver smiths' wares* . . . . . (frs. 300 00)  | 200 00                               |
| N.B. ad. 851, 852.—Stands for incandescent lamps, of zinc or alloys of zinc.   |                                      |                      | Ad. 874a.—Commemorative coins and medals; spectacle fittings; instandards of precious metals or in combination therewith.  |                                      |
| E.—Tin.  |                                      |                      | 874b Real jewellery* . . . . . (frs. 300 00)   | 200 00                               |
| Tin in bars, pigs, and slabs . . . . .   | Free                                 |                      | Ad. 874b.—Buttons, rosaries manufactured partly of precious metals or partly of precious stones; gems; pearls and corals, mounted (not mounted, see Nos. 152, 159 and 638); spectacle fitting; commemorative medals and coins.   |                                      |
| Ad. 853.—Tin solder.   |                                      |                      | N.B. ad. 874b.—Imitation jewellery (see No. 1146).   |                                      |
| Scrap tin, filings and shavings . . . . .  | "                                    |                      |  |                                      |
| Tin, pure or alloyed (Britannia metal), hammered or rolled, sheets, wire or pipes . . . . .  | 5 00                                 |                      |  |                                      |
| Tin in caps for capsules of bottles &c. . . . . (frs. 10 00)   | 5 00                                 |                      |  |                                      |

Indicates, for statistical purposes, at Nos. 835-837, 839a/b, 861 and 862, value of the goods in addition to the net weight.  
Treaty with France.

\* Indicates, for statistical purposes, at Nos. 837-859a/c, 861, 867-863 and 870-874 a and b, the value of the goods in addition to the net weight.  
§ Treaty with Austria-Hungary.

## XI. METALS—continued.

| Tarif<br>d'Usage<br>No.                     | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|---|---|--|
| 1.—Ores and Metals not otherwise mentioned. |   |  |
| 872   | Cass. crude n.o.m. ....   | Free.                                      |
|   | Ad. 875.—Manganese (peroxide of manganese, pyrosulphate), crude (ground, see Ad. No. 1021); arsenic ore; antimony ore (sulphuretted antimony); crude (cast, see Ad. No. 1021); pitchurane (natural oxide of uranium, pechblende), crude; wolfram, crude.            |  |
| 876   | Sulphide of antimony (native antimony) .....  | "  |
|   | Ad. 876.—Hegulus of antimony.   |  |
| 877   | Mercury .....   | "  |
| 878   | Metallic arsenic, cadmium, bismuth, and other metals n.o.m., crude* .....   | 5 00                                       |
|   | Ad. 878.—Materials falsely called cobalt, erroneous name for grey arsenic (metallic); metallic compositions, crude, not otherwise mentioned, and their fragments; old trimmings (of gold and silver), for resmelting.<br>N.B. ad. 878. Arsenic white, see No. 1003. |  |

## XII.—MACHINERY, MACHINE TOOLS, VEHICLES AND VESSELS.

Note to Class XII. For statistical purposes, the customs have been instructed only to accept from Jan. 1, 1908, in respect to the goods specified in Class XII, such import declarations as contain, besides the particulars prescribed by the *tarif d'usage* (i.e., country of production, designation of the goods, net weight and number of pieces, gross weight, tariff number), the value of the goods delivered carriage paid to the Swiss frontier, exclusive of customs duty. The railway authorities, forwarding agents and others are requested in their own interests to strictly comply with this requirement so as to avoid delay in the customs formalities at the frontier.

## A.—Machinery and Machine Tools.

Parts of machinery, roughly shaped, weighing each:

|     |  |      |
|-----|--|------|
| 879 | 800 kilos. or more for hard (grey) cast iron, 250 kilos. or more for cast steel, 50 kilos. or more for wrought iron or steel; and the following articles without regard to weight: parts of boilers roughly shaped in wrought iron or steel, not riveted and without holes for rivets; pipes of wrought iron or steel, twisted, in spirals, coils &c.* | 0 60 |
| 880 | Less than 50 kilos. for wrought iron or steel†   | 2 00 |
|     | Ad. 879, 880.—Parts of machinery roughly shaped, other than the above mentioned, are dutiable as wares of hard (grey) cast iron, or as wares of iron, n.o.m.   |      |

N.B. ad. 879, 880.—Roughly shaped parts of machines of malleable cast iron are included in Nos. 893-899.

For roughly shaped parts of machines of copper, brass &c. (see ad. 833, 834).

|     |  |       |
|-----|--|-------|
| 881 | Steam and other boilers, steam and other reciprocating of all kinds, of iron; also parts of boilers put together, with or without cocks &c.*   | 5 00  |
|     | Ad. 881.—Pans (troughs, receptacles) of sheet iron or steel for technical use; boilers for steam or hot water heating of low pressure; feed-water heating tubes; over heaters; bent iron sheets, whether perforated or not, of all sizes; cylinders for liquefied gases. |       |
| 882 | Steam boilers and other apparatus of all kinds for industrial purposes, for cooking, evaporating, distilling, sterilizing &c. made of metals other than iron†  | 35 00 |
|     | Ad. 882.—Apparatus for distilleries, iron or steel, shall be classed in Nos. 894-898.  |       |
| 883 | Steam and electric locomotives; tenders* .....   | 10 00 |
|     | (Frs. 12 00)   |       |

|     |   |      |
|-----|---|------|
| 884 | Spinning machinery, including machinery for the preparation and transport of materials for spinning; twisting machines, including doubling and reeling machines; gassing and glazing machines; winding machines ..... | 4 00 |
|     | Ad. 884.—Porcelain rollers (spinning wheels), pots for spinning machines, even with wooden bottoms and metal hoops, rough or painted; yarn packing presses.   |      |

|     |   |             |
|-----|---|-------------|
| 885 | Weaving machinery: .....  | 1 00        |
| 886 | Looms .....   | (Frs. 8 00) |
|     | Other weaving machinery, such as reeling, warping, for dressing and preparing size, for dressing; machines for measuring and folding tissue; shaft and Jacquard looms and machinery ..... | 4 00        |
|     | (Frs. 10 00)  |             |

Ad. 886.—Needles, crochets, weights used for the Jacquard loom; card stamping and joining machines; looms for connecting and driving the warp threads; shuttles for weavers.

|     |  |       |
|-----|--|-------|
| 887 | Knitting machines, machines for making hosiery and for darning ( <i>remetteuses</i> ), knitting machines, lace-making machines ..... | 10 00 |
| 888 | Embroidering machines; threading machines .....  | 10 00 |

Ad. 888.—Frames for embroidering, crochets, andkerchiefs; spooling wheels for cylindrical bobbins; cross-thread spooling wheels.

| Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|---|--|
| 889                     | Sewing machines and finished parts, covering boxes for the same and component parts thereof, finished .....   | 8 00                                       |
|                         | Ad. 889.—Cover and tables for sewing machines, the tables with holes and notches; open-stitch sewing machines; sewing machines for button holes.  |  |
| 890                     | Machines for typographic printing and other graphic processes; bookbinding machines .....   | 2 00                                       |
|                         | (Frs. 4 00)   |  |
|                         | Ad. 890.—Book-stitching machines worked only by pedals or by mechanical power; machines for pressing books, rolling boards, preparing dry plates, folding paper and for cutting paper; used in bookbinding, printing, and other graphic arts; lithographic stones, mounted (framed in iron &c.), ready to be put in the press, but without designs or writings (see also Ad. Nos. 605, 606); apparatus for moulting inking cylinders of printing presses.   |  |
| 891                     | Implemente for agriculture, such as ploughs, harrows, cultivators, rollers, and clod crushers .....   | 7 00                                       |
|                         | (Frs. 8 00)   |  |
|                         | Ad. 891.—Steel teeth for harrows imported with other parts of such implements; rakes and tedders mounted on wheels; plough wheels of wrought iron, with or without cast iron.   |  |
| 892                     | Machinery for domestic use .....  | 6 00                                       |
|                         | Ad. 892.—Mechanical churn of maximum capacity not exceeding 6 litres; calendaring machines, hand drying machines; hand machines for cutting and peeling apples; meat mincing, table knife-cleaning, bottle washing and clothes washing machines; machines for corking bottles for household use, worked by hand (other see Nos. 894-898); apparatus for corking bottles, of turned wood, see Nos. 257b-258; mechanical fruit presses; hand coffee and spice mills with iron cases (for table use, dutiable according to the materials of which made).           |  |
|                         | Agricultural machinery, n.o.m.:   |  |
| 893a                    | Pulverisers; sifting and sorting machines for grain and seeds; centrifugal skimming machines; camions and motors for bail dispersing .....  | 4 00                                       |
|                         | (Frs. 8 00)   |  |
| 893b                    | Other .....   | 7 00                                       |
|                         | (Frs. 8 00)   |  |
|                         | Ad. 893b.—Apparatus for heading wine; teeth for threshers; mechanical presses for cider and wine; centrifugal honey extractors, chaff cutters, fitted with knives or not; gridstones of all kinds, mounted (not mounted, see ad. 603), threshers, mowers and sowing drills without steam engines (see also Nos. 894-898); mechanical horse-powers and their intermediate transmission gear for agricultural machines; hand pumps for liquid manure; bone mills working by hand.<br>N.B. ad. 893b.—Blades for threshers and chaff cutters, see N.B. ad. 757-760. |  |
|                         | Dynamo-electrical machines and electrical transformers of all kinds .....   | 5 00                                       |
| 894a                    | Weighing each 50,000 kilos. or more (Frs. 8 00)   | 5 00                                       |
| 894b                    | Weighing each from 10,000 to 50,000 kilos. exclusive .....  | 6 00                                       |
| 895a                    | Weighing each from 2,500 to 10,000 kilos. exclusive .....   | 6 50                                       |
| 896a                    | Weighing each from 500 to 2,500 kilos. exclusive .....  | 8 00                                       |
| 897a                    | Weighing each from 100 to 500 kilos. exclusive .....  | 11 00                                      |
|                         | (Frs. 16 00)  |  |
| 898a                    | Weighing each less than 100 kilos. ....   | 14 00                                      |
|                         | Ad. 894a and b to 898a.—Machines of which a dynamo generator or a motor forms an integral part are not included under dynamo-electrical machines.   |  |
|                         | Machinery and machine tools of all kinds n.o.m.; also finished parts of machines and machine tools not otherwise mentioned:   |  |
| 894c                    | Weighing each 50,000 kilos. or more (Frs. 8 00)   | 5 00                                       |
| 894d                    | Weighing each from 10,000 to 50,000 kilos. exclusive .....  | 6 00                                       |
| 895b                    | Weighing each from 2,500 to 10,000 kilos. exclusive .....   | 7 00                                       |
| 896b                    | Weighing each from 500 to 2,500 kilos. exclusive .....  | 8 00                                       |
| 897b                    | Weighing each from 100 to 500 kilos. exclusive .....  | 12 00                                      |
|                         | (Frs. 16 00)  |  |
| 898b                    | Weighing each less than 100 kilos. ....   | 14 00                                      |
|                         | N.B. Machines for the manufacture and working of paper pulp and paper; for lyeing, for printing on tissues, for bleaching and dressing; flour mill machinery; china cylinders, mounted or not; hydraulic and wind motors; pumps; non-portable steam engines; steam locomotives; steam dredgers; steam pile-drivers; steam cranes; steam rams; steam fire engines; steam ploughs; steam threshing and reaping machines; blades for steam reaping machines (see N.B. ad. 757-760); steam press-rolls; steam turbines; motors driven by gas, petrol.               |  |

\* Indicates, for statistical purposes, at Nos. 878-882, the value of the goods in addition to the net weight. For No. 883, the value and number of pieces in addition to the net weight. For No. 888 the number of pieces in addition to the net weight.

§ Treaty with Austria-Hungary.

† Treaty with France.



|  | Rate of duty per quintal. | Goods. |
|--|---------------------------|--------|
| benzine, hot air, compressed air, and all other motors; machine tools for working metal, wood, stone, &c.; machinery for the manufacture and working of food stuffs; freezing machinery and plant; air compressors; machinery for the manufacture of tiles, bricks, cement, &c.  |                           |        |
| Ad. 894-898.—Grain machines and apparatus of all kinds; ventilating apparatus; compressed air and water turbines; glass cutting and boring machines; ice breaking machines; hand shears; machines and apparatus for brewers, distillers and mineral-water manufacturers; presses for the manufacture of alimentary paste; filters of stone or combined with iron; machinery for washing sand and gravel; machines for sorting stones; moulds for the manufacture of artificial stones; machines for reproducing the addresses of letters.  |                           |        |
| N. B. ad. 894-898.—Apparatus for industrial establishments, such as glassworks &c.; apparatus for the production of acetylene; water-closet apparatus of cast-iron, with parts of copper or brass, without basins; scales of all kinds; punching-knives for cutting out shoe soles; jacks; firemen's ladders, with mechanical lengthening apparatus, also the wagon on which placed, painted or not; fire extinguishers; bath-douches with pump attached; pocket sharpening machines; camp forges; self-acting lubricators of all kinds; cranes; machines, used, which are not broken or otherwise rendered unfit for use previous to their importation (see ad. 711); belt crows-bars (for cranes); litho-presses; bellows for forges; dreglers; air vessels for hot and cold; dynamometers for measuring the strength of textile threads; balloons with or without accessories (see also ad. 1164); weighing machines; windlasses fixed on wheels; pulleys for transmissions &c. (valves and cocks of copper or brass, see ad. Nos. 835-837); heddles (frames) for iron and steel looms; heddles for weaving looms; coffee and spice mills worked by mechanical power. |                           |        |
| Ad. 894-898.—Lifts for persons or goods (the motor and cabin are detachable separately, viz., the former according to 894-898, the latter according to No. 912); copying and stamping presses with screw or mechanical attachment (see also No. 11599); apparatus for reproducing writing, with mechanical attachment; copying machines; machines for corking bottles worked by pedal or by motive force (if worked by hand, see ad. 892).   |                           |        |
| N. B.—By machine tools are only meant machines employed for finishing rough pieces of iron or other metals, wood &c. in carpenters' shops, rolling mills, lock factories, factories for mechanical constructions, machine works, &c. Planing machines, drilling machines, shaping machines, punching machines, shearing machines, cutting machines, rolling machines, lathes, drawing machines, steam hammers, presses, saws &c. are also considered as machine tools.   |                           |        |
| Iron constructions, such as bridges, girders, sheds ("marquises"), roofing &c. supporting poles for electric conducting wires (except those included under No. 742), pipes of wrought iron soldered or riveted, having an external diameter of 40 cm. or more &c.; finished parts thereof so far as they are not specially tariffed  | 5 00                      |        |
| Ad. 899.—Iron or steel posts and pillars for telegraph wires riveted or bolted (see also N. B. ad. No. 742 and 803-809); square and round iron perforated bent; flat-iron, hot rolled, twisted in spiral shape after rolling; curved ridings, for roofs, of corrugated sheet iron coated with zinc; channelled sheet iron, exceeding 3 millimetres in thickness; expanded metal.   |                           |        |
| Cylinders, plates, and stereotype plates of all kinds for printing books and engravings, also for printing on tissues, except lithographic stones:   |                           |        |
| Not engraved   | 2 00                      |        |
| Engraved for printing on tissues   | 4 00                      |        |
| Other  | 30 00                     |        |
| Ad. 902.—Views for lantern slides, on glass or gelatine; negatives and positives for photography; printers' dies, hoes, however manufactured.  |                           |        |
| Transmission belts of all kinds, except those of leather, caoutchouc   | 20 00                     |        |
| Ad. 903.—Cotton coris for self-acting spinning looms of 8 mm. or more in thickness (other, see ad. No. 425).   |                           |        |
| Cards and card clothing  | 20 00                     |        |
| B.—Vehicles and Vessels.   |                           |        |
| Carts for rural purposes and for transport; tumblers, wheelbarrows and scavengers' carts   | 8 00                      |        |

| Tarif d'Usage  | Rate of duty per quintal. | Goods. |
|--|---------------------------|--------|
| No. Ad. 905.—Apparatus on wheels, for cleaning cesspools; hose reels for fire engines; fire pumps mounted on wheels; watering barrels on wheels.   |                           |        |
| N. B. ad. 905.—Transport carts refer to vehicles not suspended on springs (see also N. B. ad. 912).  |                           |        |
| 906 Furniture vans   | 10 00                     |        |
| 907 "Roulottes" of all kinds   | 20 00                     |        |
| 908 Sledges for rural use and for transport  | 8 00                      |        |
| 909 Other  | 30 00 (1)                 |        |
| Ad. 910.—Antique sleighs   |                           |        |
| 910 Carts and sledges for children; velocipedes for children having at least three wheels (frs. 30 00)   | 20 00                     |        |
| 911 Invalids' wheeled chairs   | 20 00                     |        |
| Vehicles for carrying passengers or goods n.o.m.   |                           |        |
| 912 Without mechanical motive power. (frs. 40 00)  | 35 00                     |        |
| Ad. 912.—Cubins of all kinds for lifts, ancient carriages.   |                           |        |
| N. B. ad. 912.—Vehicles for carrying goods refer to those which are furnished with springs (see N. B. ad. 905).  |                           |        |
| With mechanical motive power, including motor bicycles, tricycles &c.:   |                           |        |
| Not covered with leather; not upholstered:   |                           |        |
| 913a Motor bicycles and tricycles &c.  | 40 00                     |        |
| 913b Other   | 25 00                     |        |
| Ad. 913a.—Motor bicycles and tricycles with leather saddle and leather tool bags.  |                           |        |
| Covered with leather or upholstered:   |                           |        |
| 914a Motor bicycles and tricycles &c.  | 60 00                     |        |
| 914b Other   | 40 00                     |        |
| Cycles of all kinds without mechanical motive power:   |                           |        |
| 915 Bicycles, tandem bicycles, each (frs. 20 00)   | 12 00                     |        |
| 916 Tricycles, quadricycles &c. each (frs. 35 00)  | 25 00                     |        |
| 917 Finished parts of cycles, of all kinds (frs. 120 00)   | 70 00                     |        |
| 918 Passenger carriages for railways   | 10 00                     |        |
| 919 Baggage and goods vans &c.   | 8 00                      |        |
| Ad. 918-919.—Carriage for tramways are also dutiable under these numbers; fitted and complete chassis for railway wagons, with brakes, buffers, &c.  |                           |        |
| 920 Other vehicles for railways, trucks of all kinds   | 8 00                      |        |
| 921 Railway velocipedes  | 12 00                     |        |
| Ad. 918-921.—Railway carriages and vans of ordinary gauge, narrow gauge, cable system, tramways &c.  |                           |        |
| Ordinary boats:  |                           |        |
| 922 Fishing vessels and boats weighing more than 1000 kilos  | 2 00                      |        |
| 923 Other  | 5 00                      |        |
| 924 Pleasure boats   | 30 00                     |        |
| N. B. ad. Nos. 905-924.—Finished parts of vehicles and vessels not enumerated elsewhere, are dutiable, even if in the rough, at the same rate as the whole object of which they form a part; rigging and roughly wrought parts shall pay according to the component material and kind. |                           |        |

XIII.—CLOCKS AND WATCHES; INSTRUMENTS AND APPARATUS

A.—Clocks and Watches.

Detached parts of clocks and alarms:

|   |        |
|---|--------|
| 925 Roughly shaped  | 15 00  |
| Ad. 925.—Frames and cases of all kinds for hanging and alarm clocks, other than of wood or precious metals.                                   |        |
| 926 Finished  | 50 00  |
| 927 Clocks for buildings  | 25 00  |
| 928 Clocks for standing or hanging  | 20 00  |
| Ad. 928.—Electrical clocks; clocks with weights in cases (regulators)   |        |
| 929 Alarms  | 20 00  |
| Ad. 927-929.—Clocks and alarms, including musical.  |        |
| Ad. 928, 929.—Finished movements for clocks and alarms.   |        |
| Detached parts of watches:  |        |
| 930 Parts roughly shaped  | 15 00  |
| 931 Finished movements  | 100 00 |
| 932 Cases, rough, of nickel, steel, silver or gold  | 16 00  |
| 933 Cases, finished, of nickel, steel, silver or gold   | 100 00 |
| N. B.—Are considered as "rough" cases only, those of which the hinges are not finished, and which are neither polished nor decorated by hand. |        |
| 934 Other finished detached parts   | 50 00  |
| 935a/c Watches finished, with cases of nickel, steel, silver or gold  | 100 00 |
| 935b Chronographs; repeaters; striking or date marking; pedometers  | 100 00 |
| 936 Other watches   | 100 00 |
| N. B.—Jewel watches are included in No. 974.  |        |

\* Indicates, for statistical purposes, at Nos. 906, 907, 922-930 and 934 the value of the goods in addition to the net weight.  
 (1) Treaty with Austria-Hungary.  
 † Indicates, for statistical purposes, at Nos. 912-916, the number of pieces in addition to the net weight.  
 ‡ Treaty with France.  
 § Indicates, for statistical purposes, at Nos. 914-921, the net weight, number of pieces and value.  
 ¶ Indicates, for statistical purposes, at Nos. 932-933, 935 of 4 and 936 the value and number of pieces in lieu of the net weight.

\* Indicates, for statistical purposes, at Nos. 899-902 and 906, the value of the goods in addition to the net weight.

XIII.—CLOCKS AND WATCHES; INSTRUMENTS AND APPARATUS.—*con.*

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|--|--|
|                         | Ad. 936.—Movements for watches, mounted in marble, alabaster, glass, leather, wood &c.<br>B.—Instruments and Apparatus.<br>N.B.—Instruments and apparatus for industrial and technical purposes are admitted free of duty if proved to be destined for public churches or public educational establishments, on an application being previously made to the proper direction of customs.<br>Instruments and apparatus:                       |  |
| 587                     | Astronomical, geodesical, mathematical (instruments for measurements of precision)* (frs. 40 00)   | 16 00                                      |
| 588                     | Surgical and medical, not including orthopedic* (frs. 40 00)   | 16 00                                      |
|                         | Ad. 938.—Apparatus for inhaling.   |  |
| 589                     | Orthopedic* ..... (frs. 30 00)   | 40 00                                      |
|                         | Ad. 939.—Trusses; corsets, dorsal and thigh bandages, splints &c.; orthopedic; artificial teeth; dental mastic; artificial limbs; sheets of caoutchouc for artificial palates and gums; teething pads worn around the neck; syringes of all kinds for hygienic use; irrigateurs, clyster pumps &c.; artificial eyes.   |  |
| 540                     | Chemical apparatus* ..... (frs. 40 00)   | 16 00                                      |
| 541                     | Apparatus for scientific demonstration, terrestrial and celestial globes &c.* ..... (frs. 40 00)   | 16 00                                      |
| 542a                    | For drawing, mathematical cases* ..... (frs. 100 00)   | 70 00                                      |
| 542b                    | Other (scales, rulers, squares, &c.)* ..... (frs. 100 00)  | 25 00                                      |
|                         | Ad. 942b.—Measures called "Reishauer" are dutiable under Nos. 753, 756; other measures included in No. 942b.   |  |
| 543                     | For photography* ..... (frs. 30 00)  | 20 00                                      |
|                         | Ad. 943.—Copying frames of all kinds for graphic arts; projecting apparatus; amplifiers (apparatus for enlarging photographs).   |  |
| 544                     | Unmounted optical glasses* ..... (frs. 20 00)  | 16 00                                      |
| 545                     | Spectacles, magnifying glasses* ..... (frs. 80 00)   | 40 00                                      |
| 546                     | Microscopes, stereoscopes, field-glasses, telescopes* ..... (frs. 100 00)  | 60 00                                      |
|                         | Ad. 946.—Camera obscura; spy glasses on stands; microscopes.   |  |
| 547                     | Physical apparatus, n.o.m.* ..... (frs. 25 00)   | 16 00                                      |
|                         | Ad. 947.—Alcoholometers, magnets, milk-gauges, wine-meters.  |  |
| 548                     | Gas meters; cash receiving and till registers; calculating machines* ..... (frs. 20 00)  | 20 00                                      |
|                         | Ad. 948.—Controlling apparatus (for the service of watchmen &c.), typewriters, manometers, tachometers, reduction valves with manometer (without manometer; according to material and quality); automatic distributing apparatus; automatic shooting apparatus; counters for weaving looms (for reckoning the warp threads); machines for printing the addresses of letters, &c.; automatic lighters for gas jets, with clockwork movements. |  |
| 549                     | Water meters* ..... (frs. 12 00)   | 12 00                                      |
|                         | Ad. 949.—Water levels.<br>Instruments and apparatus for the application of electricity:<br>Accumulators and plates for; electric batteries and piles, mounted electrodes:  |  |
| 550                     | Combined with india rubber or celluloid* .. (frs. 15 00)   | 10 00†                                     |
| 551                     | Other* ..... (frs. 8 00)   | 8 00                                       |
|                         | Ad. 950, 961. Detached pieces for accumulators, such as plates, complete or not, lead frames &c.   |  |
| 552                     | Insulators, mounted* ..... (frs. 10 00)  | 6 00                                       |
|                         | Ad. 952.—Insulators, not mounted, of porcelain or glass (see Nos. 679 and 680).  |  |
| 553                     | Instruments and apparatus for measuring the quantity and tension of electricity (current recorders)* ..... (frs. 25 00)  | 20 00                                      |
|                         | Ad. 953. Galvanometers.<br>N.B. ad. 693.—Under this number are included finished accessories of current recorders.   |  |
| 554                     | Telegraph and telephone apparatus* ..... (frs. 12 00)  | 12 00                                      |
|                         | Ad. 954. Detached parts of telephones, such as trumpets, cases, microphones, &c.; electric bells.  |  |
| 555                     | Phonographs, graphophones, cinematographs, and similar apparatus* ..... (frs. 30 00)   | 20 00                                      |
|                         | Ad. 955. Gramophones.  |  |
| 556                     | Other n.o.m.* ..... (frs. 20 00)   | 8 00                                       |
|                         | Ad. 956.—Starters and the resistances; commutators; automatic cut-outs ("sicherungen"); lightning guards; regulators, resistances for arc lamps; rheostats; switch boards, &c.   |  |
|                         | Musical instruments, even in pieces:   |  |
| 557                     | Pianos, upright, grand and upright* ..... (frs. 35 00)   | 40 00                                      |
|                         | Ad. 957.—Pianos permanently combined with pianolas or pianolas.  |  |
| 558                     | Organs, church* ..... (frs. 50 00)   | 35 00                                      |
|                         | Ad. 958.—Concert organs, unified organs.   |  |
| 559                     | Harmoniums* ..... (frs. 25 00)   | 25 00                                      |
| 560                     | Rehearsal* ..... (frs. 20 00)  | 20 00                                      |
|                         | N.B. ad. 960.—Pachymens and musical instruments similar to an organ, with wooden or tin pipes, registers, wind chest, bellows, &c.   |  |

\* Indicates, for statistical purposes, at Nos. 937-960, the value of the goods in addition to the net weight.  
† Treaty with France.

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-------------------------|--|--|
| 961                     | Other* ..... (frs. 35 00)  | 25 00                                      |
|                         | Ad. 961.—Clarionets, cymbals, flutes, harmonicas of all kinds, harps, drums, violins, and all other stringed, wind, or pulsatile instruments.  |  |
|                         | Ad. 957-961.—Instruments of music, new or used.  |  |
| 962                     | Finished parts of musical instruments n.o.m., such as mechanism, keyboards, pedals, &c.* ..... (frs. 16 00)  | 8 00                                       |
|                         | N.B.—Detached parts, roughly shaped, are dutiable according to the material of which made and to kind.   |  |
|                         | Ad. 962.—Music stands, hinges and candle-holders for pianos; pianolas, phonolas (apparatus for mechanically playing the piano).<br>N.B. ad. 962.—"Detached pieces of musical instruments" are only included integral pieces, such as: Organ-pipes, keyboards, mouth-pieces, keys, bows, bridges, finger-boards, and other similar articles, really to be fitted, and which cannot be used for any other purpose. On the contrary, pieces such as cases, frames, joinings, &c. which are simply accessories and can be employed for other purposes; also, all articles of wood and metal which are used in the manufacture of musical instruments, are dutiable according to the component material and kind. |  |
| 963                     | Strings of all kinds for musical instruments* ..... (frs. 16 00)   | 10 00†                                     |
|                         | Ad. 963.—Steel wires silvered.   |  |
|                         | Musical boxes:   |  |
| 964                     | Detached parts and movements roughly shaped* ..... (frs. 15 00)  | 15 00                                      |
| 965                     | Finished musical boxes and finished detached parts* ..... (frs. 60 00)   | 30 00                                      |
|                         | Ad. 966.—Cylinders with points and springs complete, for musical boxes; musical automata.<br>N.B. ad. 964, 965.—Are considered as musical boxes, in comparison with musical instruments (see Nos. 957-962), all appliances producing music by purely mechanical means without the least artistic aid, such as musical boxes barrel organs, arlisons (instruments somewhat resembling barrel organs), lyrophons, polyphons, symphonions, &c., with the exception of orchestrons (for the latter see No. 960).   |  |

## XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS.

|  |  |       |
|--|--|-------|
| A.—Pharmaceutical Articles and Drugs; Perfumery.<br>Raw materials, vegetable and animal, for pharmaceutical use, such as berries, leaves, flowers, fruits, shells or peel, wood, herb, bark, seeds, roots, &c., n.o.m., and not included under sub-division B: |  |       |
| 966  | Whole, in a raw state ..... (frs. 3 00)  | 0 50  |
|  | Ad. 966.—Juniper berries, fresh (dried, see No. 30); cassia fistula in husk or in pulp (prepared, see ad. 963); sponge waste raw, rose leaves in brine; luscud, "Bergeret," in bulk, bales, casks, sacks &c. (in packets, see ad. 381); tamarinds raw, including pressed (raw) tamarind pulp; (refined, see ad. 968).  |       |
|  | N.B. ad. 966.—Juniper berries fresh are subject to a monopoly duty of 8.75 frs. per quintal gross weight.  |       |
| 967  | Broken up or having been subjected to some mechanical process ..... (frs. 15 00)   | 8 00  |
|  | Ad. 967.—Guaiaicum wood rasped (whole as wood class V.); Indian rhubarb charcoal (whole, see ad. 224); yerba mate (Paraguayan tea) instant powder; gentian roots ground; (others, see No. 30 and ad. 220).   |       |
|  | Ad. 966, 967.—Berries, leaves, &c., dried for pharmaceutical purposes (fresh, exempt from duty, see ad. 220). According to their condition (whole or not). Berries and fruits, wallwort, laurel and elder berries, anise, star-anise, coriander, cumin, fennel, senna foliacea, cuckoo (Aegostemma githago), poppy-heads, leaves of belladonna, whortle berry, laurel, leaves and residues of, flowers of camomile, lavender and mallow, vermiculose seed, cassia, white or yellow sandal (red, see ad. 1091, 1092) and saffron strands.<br>Herbs: cochlearia, mistletoe, dried marjoram, cascarella, cinchona and sinaruba bark, fenugreek, tonka beans, Job's tears, nux vomica seeds, kola nuts, heliobore, marshmallow, juncus, iris (violet), real sweetwush, jalap, liquorice, rhubarb and valerian roots and residues thereof, cantharides, castoreum, musk, shavings of hartshorn. |       |
|  | Product of vegetable or animal origin for pharmaceutical use and for perfumery, n.o.m. and not included under sub-division B:  |       |
| 968  | Juices of plants concentrated by evaporation; balsam; resins and gum resins; fatty oils not manufactured; distilled aromatic waters; products of animal origin* ..... (frs. 20 00)   | 10 00 |

\* Indicates, for statistical purposes, at Nos. 961, 965-968, the value of the goods in addition to the net weight.

| Tariff<br>d'usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tariff<br>d'usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|--------------------------|--|--|--------------------------|---|--|
|                          | <p>Ad 968.—Aloes, arrowroot; juniper berries, crushed; juniper syrup; juniper berry pulp, drained, up to consistency, with or without sugar; empty gelatine capsules; caramel § for colouring beer; Calabrian cocoanuts; butter or cheese colouring substances; Indian disinfectants, such as: Indian naphthaline leaves, Indian preservative against moths, Indian camphorine &amp;c., in fragrances, cakes, powder, &amp;c.; diamalt (ferment used by bakers); orange-blossom water, rose and aromatic waters; cherry laurel water; lettuce water (milk); extract from pine needles (extract from vegetable wool, of a bitter and astringent flavour, of a brownish-black colour, and exhaling the aromatic odour of pine trees); extract from ergotized corn; extract from fir shoots; extract from nicotine; linseed flour in packets (in sacks, see ad. 204); sugar granules for homeopathic remedies, not medicated; amber oil; juniper berry oil; cod liver oil purified (raw, see ad. 1119); medicinal oils (of anise, camphor, laurel mustard, &amp;c.) fatty (see ad. 981), sozone oil (sozanol) for preserving leather; "kephyr," koumiss; naphthaline; opium; crushed cassia fistula (in pulp, see ad. 966); resin and gum resin used by chemists and perfumers; natural balsams (aromatic resins): asafoetida, Tola, Peru, copaliba, euphorbium, mastic resin, myrror, storax, &amp;c.; dragon's blood, tamarinds crushed (raw, see ad. 966).</p> <p>N.B.—Crushed juniper berries, juniper honey, crushed juniper berry pulp drained up to consistency, are subject to a monopoly duty of 25 frs. per quintal gross weight.</p> |  |                          | <p>caustic (nitrate of silver), urethane, water called metallic, acetic ether, formic ether, nitric ether, alcoholized, europheine, pharmacocetron pulverized, formaldehyde not denaturated (deacidulated, see No. 1053), magnesia, calcined, golden sulphur of antimony, corrosive sublimate (bichloride of mercury), sulphonal, sulphide of potassium (linier of potassic sulphur), tannogenic, tannoforn, tannopie, theocine, artificial manure (pachol, fuska, boxes &amp;c.; (flower manure), satrol on proof being furnished that it is to be used in the manufacture of heliotrope or for scenting soap (see also ad. 982, 983); milk of sulphur, disinfecting tinctoids of a formaldehyde basis, animal manure (powdered) in packets, glass receptacles, boxes &amp;c. (when in bulk, see No. 169); protochloride of mercury (calomel); aseptol (phenolsulphonic acid, sozolic acid, sulphophenol) (subject to proof of their use in the manufacture of colours see also ad. No. 1066); ichthyol, ichthosan; bismuth, euresol; ferropurine; ichthaline; iodival; iocalgalol; santyl, styptol; styrakol; tannabine.</p> <p>N.B. ad. 974b.—The above mentioned products, dosed, compressed or prepared as specifics, for pharmaceutical purposes, are to be classed in No. 981.</p> <p>N.B.—Aldehyde not denaturated is subject to a monopoly duty of 55 frs.; nitric ether, alcoholized, frs. 90 00, and formic ether, frs. 100 00, per quintal gross weight.</p>  |  |
| 975                      | Iodoform, xeroform, iodoformogen*  | 10 00                                      |                          | N.B. ad. 975.—Iodoform is subject to a monopoly duty of 50 centimes per quintal gross weight.   | 10 00                                      |
| 976                      | Chloroform, chloral <sup>2</sup>   | 10 04                                      |                          | Ad. 976.—Chloral hydrate. N.B. ad. 976.—Chloroform is subject to a monopoly duty of frs. 3 60 and chloral and chloral hydrate frs. 1 50 per quintal gross weight.   | 10 04                                      |
| 977                      | Milk sugar, whey powder  | 10 00                                      |                          | Ad. 977.—Milk sugar, whey powder, natural or artificial, (frs. 3 00)  | 10 00                                      |
| 978                      | Mineral waters, natural or artificial  | 1 30†                                      |                          | Ad. 978.—Seltzer waters, even in syphons; aerated lemonade; ginger ale. Spring salts, salts for baths and marsh salts, with or without description of their medicinal effect.   | 1 30†                                      |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |
| 979                      | In small cases, bottles, boxes &c., not made up for retail sale*   | 1 50                                       |                          | Ad. 979, 980.—Artificial salts for baths are dutiable as natural salts.   | 1 50                                       |
| 980                      | Made up for retail sale or in doses*   | 5 00†                                      |                          | N.B. ad. 980.—Feneces salts.  | 5 00†                                      |
| 981                      | Pharmaceutical preparations, such as powders, pastilles, plasters, pills, ointments, tinctures, volatile oils and essences &c.*  | 45 00                                      |                          | N.B. ad. 981.—Are also included in this number essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery.   | 45 00                                      |
|                          |  |  |                          | Ad. 981.—Albumen, ferruginous (albumenized iron); mint alcohol (Münzegeist); byrrh; Dr. Bilfinger's hygienic nutritive coffee (for anæmia, chlorosis, scrofula &c.); Bulrich's universal depurative (Bulrich's universal-Reinigungsmittel); essence of citron; alcoholized ether (Hoffmann's drops); rhen ether; elixirs; bitter almond spirit; apricot spirit; spirit of biters (essence de vie, bittergeist); Carmelite spirit; essence of cognac; essence of rum, engelen (constituent element of clove oil); extract of rye and maize; mint extract; malt extract of all kinds, with an admixture of pharmaceutical preparations, such as iron, iodine, quinine &c. (malt extra <sup>2</sup> other, see ad. 102 or ad. 114, 115); dialyzed iron; Bauschleidl's oil (oleum Bauschleidl); menthine (kind of snuff); mustard for pharmaceutical purposes, in packets &c.; Hevid's ointment for horses' hoofs; anti-rheumatic plaster and cloth; traxium paper; spring and bath salts in tablets; concentrated pepine; pocket pharmacies; pharmacies in cabinets; phosphorus paste and pills (for killing rats); Dr. Golis's alimentary powder; sedilids powder; powder for stimulating horses' appetites; Kola preparations, such as cakes, biscuits, pastilles &c.; Kola nut extract; rhen oil, Arabian in flasks, boxes &c., if the examination is not authorized (see also ad. No. 100); remedies composed by the curé Kneipp, such as: Pectoral, depurative anti-hydric and stomachic (Magabro's) tea, cold water &c.; secret remedies, apocaliptics, remedies and medicines in the form of syrup; Pagliano's hemo-globin and phaino syrup; Robt. Boyevan-Laffecteur's; Deraud's tea, Chambard's tea; lemon essence, lemon juice |  |

\* Indicates, for statistical purposes, at Nos. 975, 976 and 979-981, the value of the goods in addition to the net weight.  
† Treaty with Austria-Hungary. ‡ Treaty with R.S.



XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS,  
AND SIMILAR PRODUCTS—continued.

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal,<br>Frs. c. |
|-------------------------|--|--|
|                         | mixed with pharmaceutical products (see also ad. 987); tonic and medicinal wines, such as Mugnier's, Aroul's, St. Raphael's &c.; ginger wine; peppine wine, sagrada wine; punch without alcohol; toracoo (Schneiderei's) hydrogen; filtrate of silver sticks in a sheath; "Fauconfrance" powder for stimulating the appetite of cattle; phosphate of lime for cattle food, mixed with drings or flavoured; boricated vaseline, an-scented; rhubarb wine; fermented rhubarb juice, sweetened or not; raspberry water (product obtained by distilling fresh rasp-berries, alcoholised); anthrasol; arsenic-tri-ferriate; coedonal; digipuratum; engali; ovaraden; renaden; thyrulen; triferine. N.B. ad. 981.—Monopoly duties:   |  |
|                         | (1.) On pharmaceutical products and on tinctures containing alcohol, for external use only: frs. 1 40 per degree and per quintal, gross weight.  |  |
|                         | (2.) On pharmaceutical products and tinctures, elixirs, specialities, medicinal wines, &c., for internal use, also on alcoholic extracts and essences intended for consumption or for the manufacture of brandy, liqueurs or lemonades, &c., such as mint alcohol, bitter spirits (essence de vie), essence of cognac, mint extra, essence of vermouth and the like: as on spirits of superior quality (see N.B. Nos. 125-129).  |  |
|                         | (3.) On rum ether and rum essence, frs. 100 per quintal, gross weight.   |  |
|                         | Perfumery and cosmetics; synthetic perfumes:   |  |
| 982                     | In receptacles of all kinds weighing more than 1 kilo.*  | 45 00†                                     |
| 983                     | In receptacles of all kinds weighing 1 kilo. or less*.   | 30 00†                                     |
|                         | Ad. 982, 983.—According to package: Pastilles, powder &c. for burning; Cologne water; perfumed essences, &c., alcoholic liquids containing an admixture of odorous ex-tracts or products of alcoholic distillation from odoriferous substances; heliotropine (piperonal), ozogena; paste mack, used to perfume baths; safrol (see also ad. 974b); vaniline; perfumed cream of glycerine; eau d'Aïroua (liquid toilet soap), mouth water, eau de beauté, and other means of embellishment; fard, hair oils, tooth pastes and powders; all kinds of pomatum, powder (rice powder), hair dyes &c.; aromatic vinegars; boricated vaseline, scented; alum modelled into blocks, perfume-d or not (for use in shaving); terpeneol (Biacia); ziska paste; acetate of terpenol (of terpineol). |  |
|                         | N.B. ad. 982, 983.—Monopoly duty on per-fumery and cosmetics manufactured with alcohol, frs. 1 40 per degree and per quintal gross weight.   |  |
| 984                     | Artificial alimentary substances, such as "soma-tose," "natrose," "tropin" &c.*  | 75 00                                      |
|                         | Ad. 984.—Preparations of isopon, and soma-tose, of all kinds; sanatozene, and prepara-tions of sanatozene; Heyden's food; oriental strengthening powder; polylinol (soma-tose prepa-ation); hematopan preparations containing plasmon.   |  |
|                         | B. Chemical Substances and Products for Industrial Use.  |  |
|                         | Primary materials:   |  |
| 945                     | Island moss, "paysilium" seeds and other similar materials, subject to proof being made that they are to be used for industrial purposes.  | Free                                       |
| 946                     | Catechu; kino.   | "  |
| Ad. 986.                | Gambier gum=yellow catechu.  | "  |
| 947                     | Line juice.  | "  |
| 948                     | Gum of all kinds: Senegal gum cherry-tree gum, gum tragacanth &c., as above.   | "  |
| Ad. 988.                | Gum arabic liquid in receptacles weigh-ing together with the resin more than a kilo. (for others, see No. 1159a).  | "  |
|                         | Resins of all kinds for industrial use: solid:   |  |
| 950                     | Colophony.   | "  |
| 950                     | Opal, dammar, sandarac, stick-lac, shell-lac, gum-mastic &c.   | "  |
| Ad. 993.                | Waste and residue of amber and gum resin, shell-lac, bleached.   | "  |
| N.B. Ad. 993.           | Stick-lac is a raw material for the manu-f. of shell-lac.  | "  |
| Ad. 993, 990            | Distillate resins without addition of any other substance, when proved to be for the manu-f. of lac.   | "  |
| 951                     | Pitch, soft: unmanufactured, of all kinds; black resin.  | "  |
| Ad. 991.                | Solid tar (residue from the dis-tillation of coal tar); pitch for shoe makers (see No. 1105 b).  | "  |
| 952                     | Turpentine, white-resin (see page 6).  | "  |
| 953                     | Sulphur in pieces, lumps, in k. or powder.   | "  |
| 954                     | Flowers of sulphur (sulphur sublimé).  | "  |
| 955                     | Essence of st. pectine.  | "  |

| Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal,<br>Frs. c. |
|-------------------------|--|--|
| 996                     | Tar of all kinds.  | "  |
| 997                     | Dried wine lees.   | "  |
| Ad. 997.                | Wine lees, liquid (see No. 218).   | "  |
| N.B. Ad. 997.           | Wine lees dried are subject to a monopoly duty of frs. 3 50 per quintal gross weight.  | "  |
| 998                     | Tartar, crude.   | "  |
| Ad. 998.                | Tartrate of calcium.   | "  |
| 999                     | Primary materials, n.o.m., for industrial use.   | "  |
| Ad. 999.                | Amphor, raw (purified, see No. 1053); gas-purifying material (for separating and phuretted hydrogen from illuminating gas). Inorganic prepared auxiliary materials and manu-factured products:                             | "  |
| 1000                    | Caustic potash, caustic soda, solid.   | 0 30                                       |
| 1001                    | Liquid (lye).  | 1 50                                       |
| 1002                    | Alum.  | 0 30                                       |
| Ad. 1002.               | Alum of aluminium, ammonium, chrome, iron potassie, manganese, potassium, sodium.  | "  |
| 1003a                   | Arsenious acid (white arsenic); chloride of barium, calcium, and magnanese; carbonate of magnesium, sulphate of magnesium (Epsom salts).   | 0 30                                       |
| 1003b                   | Chloride of magnesium.   | Free                                       |
| Ad. 1003a/b.            | White arsenic=arsenious acid; arsenic, metallic (see No. 878).   | "  |
| Ad. 1003b.              | Lye of magnesium chloride.   | "  |
| N.B. ad. 1003-1008.     | Acids in tank-wagons are dutiable on net weight increased by 15 %; for compressed acids n.o.m., and also for acetylene, ammonia, chlorine, hydrogen, oxygen; compressed, the tare is 30 %; for liquid carbonic acid, 50 %. | "  |
| 1004                    | Arsenic acid; compounds of antimony n.o.m.; chloride of sulphur; verdigris; bisulphide of lime; sulphide of arsenic.   | 1 00                                       |
| Ad. 1004.               | Antimonic acid (acidum stibio-sum, oxide of antimony); chloride of antimony.   | "  |
| N.B. 1004.              | Basic acetate of copper, sub-acetate of copper, verdigris=verdier; yellow sulphurated arsenic=orpiment.  | "  |
| 1005                    | Peroxide of barium, of lead and of sodium.   | 1 00                                       |
| 1006                    | Acetate of lead (salt of Saturn); nitrate (azotate) of lead.   | 1 00                                       |
| 1007                    | Litharge.  | 1 00                                       |
| Ad. 1007.               | Litharge (Bielglatte, goldglatte, silberglatte).   | "  |
| N.B. ad. 1007.          | Oxide of lead = litharge.  | "  |
| 1008                    | Boric acid; phosphoric acid.   | 1 00                                       |
| Ad. 1008.               | Oxychloride, pentachloride, and ses-quisulphide of phosphorus.   | "  |
| 1009                    | Bromine, and salts of; iodine, and salts of.   | 2 00                                       |
| Ad. 1009.               | Bromide of; ammonium, barium, calcium, potassium, lithium, sodium, &c., iodide of potassium.   | "  |
| 1010                    | Carbide of calcium.  | Free                                       |
| 1011                    | Chlorates, perchlorates, persulphates, n.o.m.  | 1 00                                       |
| Ad. 1011.               | Chlorate of potash.  | "  |
| 1012                    | Chloride of lime.  | 1 00                                       |
| Ad. 1012.               | Chloride of lime in any packing.   | "  |
| 1013                    | Chlorine, liquefied under pressure.  | 0 30                                       |
| Ad. 1013.               | Chlorine in solution of water, not compressed.   | "  |
| 1014                    | Carbonic acid, liquefied under pressure.   | 8 00                                       |
| Ad. 1013, 1014.         | In the absence of usual trade packing, the additional tare shall not exceed 30% of the net weight for chlorine, liquefied under pressure, and 50% for carbonic acid, liquefied under pressure, if sent in tank-wagons.     | "  |
| 1015                    | Acetylene, liquefied under pressure.   | 7 00                                       |
| Ad. 1015.               | Illuminating gas liquefied; gas obtained by the distillation of benzene resi-dues, liquefied by compression ("Blaugaz").   | "  |
| 1016                    | Ammonia, liquefied under pressure.   | 2 00                                       |
| 1017                    | Other liquefied gases n.o.m.   | 2 00                                       |
| Ad. 1017.               | Sulphuric acid (see ad. No. 1036), hydrogen and oxygen; liquefied under pressure.  | "  |
| N.B. ad. 1016, 1017.    | In the absence of the usual trade covering, the additional tare for ammonia liquefied under pressure and for liquefied gases n.o.m., conveyed in tank-wagons, is not to exceed 30% of the net weight.                      | "  |
| 1018a                   | Chromium acetate; pyrolignite of iron (iron mordant).  | 1 00                                       |
| 1018b                   | Acetate of alumina (alum mordant).   | 0 30                                       |
| 1019                    | Yellow prussiate of potash (ferro-cyanide of potassium); red prussiate of potash (ferri-cyanide of potassium); red chromate of potash (bi-chromate of potassium); permanganate, sulphocyanide, and cyanide of potassium.   | 30   |
| Ad. 1019.               | Sulphocyanide of barium, and of copper.  | "  |
| 1020                    | Saltpetre (of potassium and sodium), pure.   | 1 00                                       |
| Ad. 1020.               | Saltpetre of potassium, and sodium, of a tenor of at least 98 %.   | "  |
| N.B. ad. 1020.          | Nitrate of potash, saltpetre for gunpowder=saltpetre of potash; cubic nitre=sulphate of sodium; saltpetre not purified (see No. 163).  | "  |

\* Indicates, for industrial purposes, at Nos. 982-984, the value of the goods in addition to the net weight.

† Treaty with France.

| Tarif<br>Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No. | Goods.   | Rate<br>of duty per<br>quintal.<br>Frs. c. |
|-----------------------|---|--|-------------------------|--|--|
| 21                    | Pyrolignite of lime; pheuiste of lime; nitrate of barium; sulphide of lead; sulphide of iron; zinc powder .....   | 0 30                                       |                         | (nitrium); solidogen (nordant); sulphate of ammonia, crystallised; sulphate of nickel; sulphate of potash; arsenate acid of iron (Schwaueneide); glazing (varnish for earthenware); fire-extinguishing grenades and bottles; fire-extinguishing mass; L'homme Lefort cement; soldering powder (consisting of borax, sal ammoniac and colophony); for soldering iron, steel, soft cast iron; Cremon's insect powder (against diseases of the vine); coal cakes to facilitate the smelting of metals (Patent metallurges), guarantol (egg preserve); baths for nickelling, coppering, silvering &c.; didymium salt; developing and fixing salts and baths, inorganic, for photography. |  |
| 22                    | Chloride of zinc; mother-lye of chloride of zinc (frs. 1 00) .....  | 0 30                                       |                         | Organic prepared auxiliary materials and manufactured products:  |  |
| 23a                   | Ad. 1022.—Chloride of aluminium.  |  | 1049                    | Anilic alcohol (fusil oils), crude or refined, n.o.m. .... (frs. 6 00) .....   | 5 00                                       |
| 23b                   | Arseinate of sodium, liquid; bicarbonate of sodium; sulphate and bisulphate of sodium .. (frs. 1 00) ..   | 0 30                                       |                         | Ad. 1049.—Alcohol iso-anilic, alcohol of fermentation, propylic alcohol, isopropylic alcohol, butylic and isobutylic alcohol = fusil oil.  |  |
| 24                    | Phosphate of sodium .....   | 1 00                                       |                         | N.B. ad. 1049.—Fusil oil is subject to a monopoly duty of frs. 88 00 per quintal, gross weight.  |  |
| 25                    | Borax (borate of sodium) .....  | 0 30                                       | 1050                    | Tric acid, tartaric acid .....   | 1 00                                       |
| 26                    | Chromate of sodium (bichromate); cyanide of sodium; sulphate of sodium (Glauber's salt); sulphide of sodium .. (frs. 0 50) ..   | 0 30                                       | 1051                    | Acetic acid, raw or refined, with empyreumatic odour; lactic acid; wood spirit (methyl alcohol, methylene), crude; acetone; methyl-ethylacetone; preparations with a pyridine base .. (frs. 1 00) ..   | 0 30                                       |
| 27                    | Nitrate of sodium .....   | 1 00                                       |                         | N.B.—Pure acetic acid is included under Nos. 130-151.  |  |
| 28                    | Acetate, hyposulphite and fluosulphate of sodium (frs. 1 00) ..   | 0 30                                       |                         | Ad. 1051.—Formic acid; wood vinegar.   |  |
|                       | Ad. 1027.—Fluosulphate of magnesium.  |  |                         | N.B. ad. 1051.—Acetic acid purified, with empyreumatic odour, shall only be admitted at the rate of 30 centimes when proved to be for technical or industrial use.   |  |
| 29                    | Salts of sodium n.o.m. .... (frs. 1 00) ..  | 0 30                                       |                         | N.B. rd. 1051.—Acetone (pyro-acetic spirit), pyrogenous spirit of vinegar.   |  |
|                       | Ad. 1028.—Benzoate of soda, chloride of soda, formate of soda, gallate of soda, naphthionate (sulpho-naphthylamine) of soda, oxalate of soda, phenate of soda, salicylate of soda, valerianate of soda; antiputrid salts in bulk (in packets, boxes &c. see ad. No. 50).  |  | 1052                    | Essential oils of cloves, lavender, aspic and juniper; amylic ether; ethers with fruit odour; camphor; thymol ..   | 8 00                                       |
| 30                    | Phosphorus white .....  | 2 00                                       |                         | Ad. 1052.—Acetate of anil; eucalyptol oil of fœnugreek, oil of citron, oil of cinnamon, oil of bergamot, oil of citronelle; lemon oil, peppermint oil; menthol, butyric ether; laurate of ethyl.   |  |
|                       | N.B.—The importation and use of white phosphorus is only authorised for scientific and pharmaceutical purposes and for other objects innocuous to health, for which the Federal Council shall have issued a special permission.   |  |                         | N.B. ad. 1052.—Essential oils for pharmaceutical use and for perfumery (see No. 969); camphor, crude (see ad. No. 999).  |  |
| 31                    | Phosphorus, red (amorphous) .....   | 2 00                                       |                         | N.B. ad. 1052.—Acetate of anil is subject to a monopoly duty of frs. 88 00 per quintal, gross weight; fruit odoriferous essences of superior quality (see N.B. ad. 125-129).   |  |
| 32                    | Potash, crude .....   | Free                                       | 1053                    | Formaldehyde, aldehyde, denatured ..   | 2 00                                       |
|                       | Ad. 1031.—Carbonate of potash=crude potash.   |  |                         | Ad. 1053.—Lysolform.   |  |
| 33                    | Sal ammoniac (chloride of ammonium) ..  | 1 00                                       |                         | N.B. ad. 1053.—Aldehyde, formaldehyde, not denatured (see ad. 974b).   |  |
| 34                    | Ammonia in aqueous solution (volatile alkali) ..  | 1 00                                       | 1054                    | Tannic acid (tannin), gallic acid &c. ....   | 1 00                                       |
| 35                    | Nitric (azotic) acid .....  | 0 60                                       |                         | Ad. 1054.—Gallaminic acid.   |  |
| 36                    | Hydrochloric (muriatic) acid .....  | 0 30                                       | 1055                    | Extracts of substances containing tannin, liquid and solid .. (frs. 0 30) ..   | Free                                       |
| 37                    | Sulphuric acid; sulphurous acid in aqueous solution ..  | 0 30                                       |                         | Ad. 1055.—Extract of divi-divi, extract of oak and of oak bark, extract of chestnut tree, extract of quebracho wood, extracts of mangrove and mimosa barks, extract of henbane, extract of sumac, juice of sumac.  |  |
|                       | Ad. 1036.—Sulphuric acid, liquefied by compression (see ad. No. 1017).  |  | 1056                    | Glycerine, glycerine lye ..  | 1 00                                       |
| 38                    | Chloro-sulphuric acid (sulphuric hydro-chlorine) oil of vitriol (fuming sulphuric acid) .. (frs. 0 30) ..   | 0 30                                       |                         | Ad. 1056.—Glycerine, crude (not deprived of water).  |  |
| 39                    | Liquid acids n.o.m. ....  | 1 00                                       | 1057                    | Manufactured resins of all kinds, brewers' and shoe-makers' pitch &c. .... (frs. 10 00) ..   | 3 00                                       |
|                       | Ad. 1038.—Acid, chromic (trioxide of chrome); acid fluor-hydric, in aqueous solution; tungstic acid.  |  |                         | N.B. ad. 1057.—Pitch, not manufactured (see No. 991); resinous ethers; resinate of manganese, residue of lead, residue of iron.  |  |
| 40                    | Soda, calcined .....  | Free                                       | 1058                    | Bitartrate of potash (purified tartar, cream of tartar); neutral tartrate of potassium; tartar emetic (stibiated tartar, double oxalate of antimony and potassium) .. (frs. 2 00) ..   | 1 50                                       |
| 41                    | " crystallised ..   | 0 50                                       |                         | N.B. ad. 1058.—Substitutes of tartar emetic=double antimony and potassium oxalate and tartrate.  |  |
|                       | Ad. 1039-1040.—Carbonate of soda.   |  | 1059                    | Methyl alcohol (wood spirit, chemically pure); collodion; organic combinations of bromine, chlorine and iodine; phosgene; other similar products n.o.m. .... (frs. 2 00) ..  | 1 00                                       |
| 42                    | Sulphate of alumina; hydrate of alumina; aluminate of sodium; sesquichloride, chloride, fluoride and chromate of chrome; sulphocyanate of alumina ..  | 0 30                                       |                         | Ad. 1059.—Acetic; anhydrous acetic acid (oxide of acetyl); caproic acid; valerianic acid; antifamine; antimerion (substance for destroying fungus growth on buildings); chloral and perchloride of ethyl (Dutchal); bromine combinations of all kinds, such as bromine of ammonium, barium, calcium, ethyl, lithium, potassium, sodium &c.; Moity's disinfectant for cleaning mouldy cases; camphor oil, essential; naphthalene, in balls &c. (other, see No. 1065); perchloride of isobutyl; developing and fixing salts and baths, organic, for photography; bitumen emulsion.   |  |
|                       | Ad. 1041.—Bisulphite of chrome; fluoride of calcium, barium, strontium, lanthanum. N.B. ad. 1041.—Calcined alumina is also dutiable under this number.  |  |                         |  |  |
| 43                    | Hypochlorites .. (frs. 2 00) ..   | 1 00                                       |                         |  |  |
|                       | Ad. 1042.—Hypochlorite of sodium (Javelle water); hypochlorite of sodium (Labarraque's water).  |  |                         |  |  |
| 44                    | Iron and zinc vitriol ..  | 0 30                                       |                         |  |  |
| 45                    | Copper vitriol and so-called "fuogivore" products ..  | 0 25                                       |                         |  |  |
|                       | Ad. 1044.—Fuogivore (a mixture of sulphate of iron with flowers of sulphur to prevent diseases in vines); ammoniac sulphate of copper (substance to prevent mildew); stearite or sulphate of copper (to prevent diseases in vines).   |  |                         |  |  |
| 46                    | Silicate of potassium or of sodium (soluble glass) .. (frs. 0 40) ..  | 0 30                                       |                         |  |  |
| 47                    | Binoxide of hydrogen (oxygenated water) (frs 0 40) ..   | 2 00                                       |                         |  |  |
| 48                    | Salts of tin .. (frs. 3 00) ..  | 1 30                                       |                         |  |  |
|                       | Ad. 1047.—Chloride of tin, ammoniacal (pink-salt); perchloride of tin.  |  |                         |  |  |
| 49                    | Inorganic prepared auxiliary materials, n.o.m. for industrial use .. (frs. 3 00) ..   | 2 00                                       |                         |  |  |
|                       | Ad. 1048.—Antikampine for the destruction of worms and caterpillars; arsenate of potassium (nitrate of strontium); hydrate of baryta (caustic baryta); crystallised bicarbonate of potassium; borate of lime; borate of manganese; citrate of lime; disincrustators for steam boilers (glycoline litho-reagent, &c.); soldering water; fluoride of antimony; hyposulphate of lead; nitrate of bismuth; Spence's metal; oxide of copper, oxide of uranium; perchloride of copper, and iron; phosphate of ammoniac; salts of hartshorn (sesqui-carbonate of soda); sodium |  |                         |  |  |

† Treaty with France.

\* Indicates, for statistical purposes, at No. 1052, the value of the goods in addition to the net weight.

| XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLORS AND SIMILAR PRODUCTS—continued. |  |                      |         | Rate of duty per quintal. |   |                      |         |
|--|--|----------------------|---------|---------------------------|---|----------------------|---------|
| Tarif d'Usage No.  | Goods.   | of duty per quintal. | Frs. c. | Tarif d'Usage No.         | Goods.  | of duty per quintal. | Frs. c. |
|  | N.B. ad. 1059.—Chloroxy-carbolic acid dissolved in toluol or benzol—phenesin.  |                      |         | 1079                      | Starch of maize, wheat &c. ....   | 3 50                 |         |
|  | N.B. ad. 1058.—Ethyl bromide is subject to a monopoly duty of frs. 3 60; ethyl chloride, frs. 3 50, and ethyl iodide frs. 2 00 per quintal gross weight.   |                      |         |                           | N.B. ad. 1078, 1079.—In order to prove that the goods are to be used for industrial purposes, it will be sufficient to produce a general confirmatory letter in the form prescribed by the Swiss Direction General of Customs   |                      |         |
| 1060   | Sulphide of carbon .....   | 0 30                 |         |                           | Raw, not destined for industrial purposes:  |                      |         |
| 1061   | Oxalic acid, oxalate of potassium (salts of sorrel) Ad. 1061.—Saccharic acid—oxalic acid.  | 1 00                 |         | 1080a                     | Potato meal, fecula (potato starch), rice starch (frs 6 00) .....   | 3 00                 |         |
| 1062   | Sulphuric ether (ethylic ether) .....  | 1 00                 |         |                           | 1080b   | Other .....          | 5 00    |
|  | N.B. ad. 1062.—In accordance with the terms of existing Commercial treaties, there shall be levied, until otherwise ordered, on imported sulphuric ether, over and above the duty of 1 franc, a countervailing tax of frs. 3 25 per quintal gross weight, to make up for the fiscal charges leviable on the alcohol used in the native manufacture of this article. This countervailing tax shall be levied at the Swiss frontier customs, on account of the Federal logie of spirits (Feuille federale No. 9 of June 29, 1906). |                      |         |                           | Ad. 1078 and 1080b.—Arrowroot.  |                      |         |
| 1063   | Acetic ether .....   | 10 00                |         |                           | N.B. ad. 1078 and 1080a.—Edible flour of tapioca and sago (see Nos. 65, 66).  |                      |         |
|  | N.B. ad. 1063.—Acetic ether is subject to a monopoly duty of frs. 2 50 per quintal gross weight.   |                      |         |                           | N.B. ad. 1081a.—Dextrine and leicoseine are roasted starch, rendered soluble in water, the former by treating it by means of an acid, the latter without undergoing that process.   |                      |         |
| 1064   | Derivatives from tar oil, such as "carbolicum," cresotic, cresotic oil, creolin &c. .... (frs. 1 00) Ad. 1064.—Lysol (kind of disinfectant) saprol.  | 0 50                 |         | 1081a                     | Dextrine (leicoseine, manufactured and roasted starch) &c. .... (frs. 3 00)   | 3 50                 |         |
| 1065a  | Derivatives from coal tar and auxiliary materials for the manufacture of aniline colours, such as benzol, naphthaline, anthracin, carboic acid, toluol, benzoic acid, &c. .... (frs. 1 00) Ad. 1065a.—Chloride of naphthalin, bisulphitol, oil of anthracin; nitro naphthaline; xyloil; paransulphochloride of toluene; trinitrotoluol; binitrotoluol; hydroquinon.  | 0 30                 |         |                           | Ad. 1081b.—Preparations used for sizing and finishing of all kinds; vegetable glue whether or not in the form of paste, and similar products.   |                      |         |
|  | N.B. ad. 1065a.—Carboic acid, carboic alcohol, benzol phenol, coal tar cresotic—carboic acid, naphthaline in candles, balls, plates, &c. (see Ad. No. 1039).   |                      |         |                           | N.B. ad. 1081b.—This number includes soluble starches of all kinds (except dextrine and leicoseine, see N.B. ad. 1081a).  |                      |         |
| 1065b  | Benzine .....  | 0 30                 |         | 1082                      | Gun cotton; collodion .....   | 10 00                |         |
| 1066   | Aniline; combinations of aniline for the manufacture of colours, such as toluidin, dimethylanilin &c. .... (frs. 1 00) Ad. 1066.—Aniline, crude; oil of aniline; amidosulphilic acid; cresosulphilic (cresylic); laques of benidine; sulphate of benidine; chlorhydrate of aniline; monochlores of aniline; salts of aniline; xylidine; paraphenetidine; phenosulphonic acid (sosoic acid, asptol, sulphophenol), subject to proof of its use in the manufacture of colours (for other purposes, ad. 5749).                      | 0 60                 |         | 1083                      | Dynamite and other explosives n.o.m. (frs. 70 00) .....   | 55 00                |         |
| 1067   | Phthalic acid, paracine .....  | 0 60                 |         |                           | Ad. 1083.—Melinite; nitroglycerine; paléine.  |                      |         |
|  | Ad. 1067.—Alizaric acid (naphthalic acid)—phthalic acid.   |                      |         | 1084                      | Ammunition for portable firearms .....  | 50 00                |         |
| 1068   | Salicylic acid .....   | 0 60                 |         | 1085                      | Miners' fuses .....   | 50 00                |         |
|  | Ad. 1068.—Salicylic acid, crude or purified.   |                      |         |                           | Ad. 1085.—Primers.  |                      |         |
| 1069   | Chloride of benzyl; artificial oil of bitter almonds (nitrobenzin, essence of mirbane); naphthol and its derivatives &c. .... (frs. 1 00) Ad. 1069.—Anidionaphthol sulphonic acid, naphthol sulphonic acid, naphthylamin sulphonic acid; croceic acid; naphthylamine; trichloride of benzyl.   | 0 60                 |         | 1086                      | Wax matches .....   | 40 00                |         |
|  | N.B. ad. 1069.—Nitrobenzine, essence of mirbane, oil of mirbane—oil of bitter almonds, artificial (2) (oil of bitter almonds, real, see Ad. No. 969).  |                      |         | 1087                      | Wood .....  | 30 00                |         |
|  | N.B. (2) Distinctive character: A drop spread on a piece of glass will remain in a liquid state after one hour, whilst a drop of real bitter almond oil (essential oil, No. 969) will form during that time a solid, crystallized and brilliant mass.  |                      |         |                           | Ad. 1086, 1087.—The importation of wax and woollen matches manufactured with white phosphorus is prohibited.  |                      |         |
| 1070   | Trois-six, spirits of wine, denatured .....  | 3 50                 |         |                           | N.B. ad. 1087.—Fusee matches; sulphured sticks, leaves and wicks for cleaning out casks and barrels.  |                      |         |
|  | N.B. ad. 1070.—The importation of denatured trois-six, alcohol and spirits of wine is a monopoly of the Confederation.   |                      |         | 1088                      | Fireworks and other pyrotechnical preparations, and pyrogenic articles n.o.m.; tinder .....   | 150 00               |         |
| 1071   | Albumen .....  | 2 00                 |         |                           | Ad. 1088.—Fire—kindlers (pyrogenite); matches with Bengal lights; resin wicks; star-slower matches; Vesuvian pyramids; resin torches; caps for toy pistols, Bengal lights, fulminates of all kinds, such as melinite shells, natural or artificial bouquets, snowballs, surprises (ntrapes) &c. (articles for cottons), charged; paper with explosive matter for sweetmeats (cosack paper); protective crackers for cyclists; spirits of wine for burning in solid form; so called "electric" candles for christmas trees (aluminium tapers). |                      |         |
|  | Ad. 1071.—Yolk of egg, white of egg—albumen.   |                      |         |                           | C.—Colours  |                      |         |
| 1072   | Cashine; extract of rennet .....   | 2 00                 |         | 1089                      | Crude, in pieces, blocks &c. ....   | Free                 |         |
|  | Ad. 1072.—Rennet (Naturaib), in powder (see also Ad. No. 149); powder of mouldy rennet.  |                      |         | 1090                      | Manufactured: ground, washed, pulverized &c. such as chalk, ochre, sulphate of baryta &c. .... (frs. 0 30) .....  | 0 20                 |         |
| 1073   | Materials for printing cylinders, for hectographs and other substances prepared for graphic reproduction .....   | 4 00                 |         |                           | Ad. 1090.—Galena, ground/raw, see No. 840).   |                      |         |
| 1074   | Obdler's gum (Vienna gum, gluten) .....  | 6 00                 |         |                           | N.B. ad. 1090.—Baryta white (permanent white), English red, copru mortum, amber, casses earth, metallic grey, mineral carbon, mineral black and grey earth are dutiable under this number; colouring earths, prepared or mixed with chemical colours, are not included in this number.  |                      |         |
| 1075   | Gum, painters', house-painters' and plasterers' .....  | 2 50                 |         |                           | N.B. ad. 1090.—Sulphate of baryta in paste (see Ad. No. 1021) (coloured, see Ad. 1102).   |                      |         |
|  | Ad. 1075.—Kalkolith.   |                      |         |                           | Ad. 1089 and 1090.—Blanc-fixe or satin white (blanc de baryte); Meudon white, Trojan white, chalk; blend (amphide of zinc); cassel brown; graphite (plumbago, black lead); in bulk, bales, casks, cases &c. (in boxes &c., see Ad. 1105); polishing red, English red, blood-stone, red ochre, artificial hydrated oxide of iron (capru mortum), colcothar, red of Nuremberg; amber; sienna earth; Vienna earth.   |                      |         |
| 1076   | Gelatine; fish glue .....  | 7 00                 |         |                           | Vegetable colors:   |                      |         |
|  | N.B.—Fish glue; glue for clarifying finger, bone glue for clarifying wine  |                      |         | 1091                      | Dyeing woods, in logs .....   | Free                 |         |
| 1077   | Glae, liquid or in powder .....  | 6 00                 |         | 1092                      | Worked: cut up, ground, grated, pulverized &c. Ad. 1091 and 1092.—Logwood; Pernambuco wood (of Brazil); yellow wood (fustet); red wood (of Bahia); red sandal wood (white and yellow, see Ad. Nos. 966, 967).   | 0 60                 |         |
|  | N.B.—Liquid glue in receptacles weighing 1 kilo, or less, is included under No. 1169, starch of all kinds.   |                      |         |                           | Berries, leaves, lichens, fruits, herbs, bark, roots &c., for dyeing:   |                      |         |
|  | Raw, subject to proof being afforded that it will be used for industrial purposes:   |                      |         | 1093                      | Crude, not broken up .....  | Free                 |         |
| 1078   | Potatoes, sugar and tapioca; fecula (potato, rice and tunica starch) .....   | 0 50                 |         | 1094                      | Broken up: cut up, ground, grated, pulverized &c. Ad. 1093 and 1094.—Berries of barberry, buckthorn; leaves of the sumach; valonias (valonées), wood balls, myrobalana (noix du Bengale), gall-nuts; pomegranate bark, dried; orchil lichens; madder, alkanet, roots of curcuma (turmeric), Bablah, dividivi, "rove" (substances for tanners); Panama bark (quillaya bark).   | 0 60                 |         |
| 1079   | Starch of rice .....   | 2 50                 |         |                           | * Indicates, for statistical purposes, at No. 1088, the value of the goods in addition to the net weight.   |                      |         |

\* Indicates, for statistical purposes, at No. 1088, the value of the goods in addition to the net weight.



ARLFF.]

| Tarif<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. | Tarif<br>d'Usage<br>No. | Goods.  | Rate<br>of duty per<br>quintal.<br>Frs. c. |      |
|--------------|---|--|-------------------------|---|--|------|
| 5            | Extract of logwood and liquid and solid extracts of colouring materials n.o.m.; garancine   | 3 00                                       |                         | of shellac or other resins shall be subject to a monopoly duty of frs. 1 40 per degree of alcohol, per quintal gross weight.  |  |      |
|              | Ad. 1095.—Alkaline extract of cassel earth (papier brann, saft brann, walnut mordant); madder extract; quercitron (favin).  |  | 1114                    | Linseed oil and poppy-seed oil boiled (oil varnishes), fluid.   | 10 00                                      |      |
| 6            | Annatto; prepared orchil; cudbear; safflower; cochineal   | 4 00                                       |                         | Ad. 1114.—Belled linseed oil, fluid (when syrupy, see Ad. 1113); oil emulsions, artificial, without colouring substances, mixed with fluid, linseed or poppy oil freed from grease (see also Nos. 1109, 1110 and 1111).   |  |      |
|              | Ad. 1096.—Carmine (carmine of saffra); extract of orchil; litous.   |  |                         | D.—Greases, Oils and Wax for Industrial Purposes; Mineral Oils, Tar Oils, and Resinous Oils; Soaps.   |  |      |
|              | Colours derived from coal tar:  |  |                         | Liquid greases and oils of all kinds for industrial use, crude &—   |  |      |
| 7            | Artificial alizarin   | Free                                       |                         | Vegetable oils:   |  |      |
|              | Ad. 1097.—Artificial alizarin, dry or in paste.   |  | 1115                    | Linseed oil   | Free.                                      |      |
| 8            | Colours from anilin, anthracene, naphthaline and coal tar colours n.o.m.  | 5 00                                       |                         | Ad. 1115.—Poppy-seed oil for industrial use (see also ad. Nos. 73-75), bleached linseed oil, not boiled.  |  |      |
| 9            | Indigo, natural or artificial; solution of indigo.  | 2 00                                       |                         | Ad. 1116.—Olive oil, denatured; almond oil; oleic acid  | 0 50                                       |      |
|              | Ad. 1099.—Dry indigo and indigo in paste are dutiable under this number.  |  | 1117                    | Castor oil  | 0 50                                       |      |
|              | Chemical colours, dry, in lumps or pulverised, not prepared:  |  |                         | N.B. ad. 1117.—Castor oil, colourless purified, see also No. 974r.  |  |      |
| 10a          | White lead (carbonate of lead)  | 4 50†                                      | 1118                    | Liquid greases and oils u.o.m.  | 0 50                                       |      |
| 10b          | Yellow lead   | 5 00                                       |                         | N.B.—For edible oils, see Nos. 72-73; medicinal oils are included in Nos. 988 and 991.  |  |      |
|              | Ad. 1100r.—White of marble.   |  |                         | Ad. 1118.—Peach kernel oil; earthen oil (see also ad. Nos. 73-75); hempseed oil; rapeseed oil; cottonseed oil (see also ad. Nos. 73-75); mustard oil; sesame oil for industrial use (see also ad. Nos. 73-75); insulating oils.   |  |      |
| 11           | Red lead  | 3 00                                       | 1119                    | Animal oils (neat's foot oil, fish oil &c.) of all kinds  | 0 50†                                      |      |
| 12           | Colour varnishes, such as carmine varnish, geranium varnish, scarlet varnish, viridian varnish, cinnabar, substitutes &c.   | 12 00                                      |                         | Ad. 1119.—Lard oil; hartsborn oil (animal oil); cod-liver oil (purified, see ad. No. 965). N.B. ad. 1115-1119.—Oils of all kinds imported in tank-wagons shall be dutiable according to net weight, with an increase of 15%.  |  |      |
|              | Ad. 1102.—Carmin; stearite (Biancon chalk, chalk for tailors, jarlite) coloured (if natural, see Nos. 623, 626); Dutch pink (Schüttgelb, pinky yellow colour); sulphate of baryta (Schwerspat), coloured, whether or not mixed with red lead (see also ad. No. 1021 and Nos. 1083, 1090).   |  |                         | Concrete oils and greases for industrial use, crude &—  |  |      |
|              | N.B. ad. 1102.—Cinnabar red=similar to cinnabar.  |  | 1120                    | Vegetable oils of all kinds, such as coconut oil, palm oil &c.  | 0 50                                       |      |
| 13           | Lamp black, animal charcoal &c.   | 0 30                                       |                         | N.B. ad. 1120.—Copro oil=coconut oil; palm grease=palm oil; coconut oil (see Ad. 73 and N.B. Ad. 87b).  |  |      |
| 14           | Zinc white, lithopone, fard (pearl white)   | 1 00                                       | 1121                    | Animal greases of all kinds, such as tallow, bone grease &c.  | 0 50                                       |      |
|              | Ad. 1104.—Oxide of zinc, white and grey; white sulphate of zinc=lithopon.   |  |                         | Ad. 1121.—Lanoline, crude, not purified (purified, see ad. No. 1132); residues of animal fats.  |  |      |
| 15           | Real cinnabar; Prussian blue; ultramarine; Schweinfurt green; bronze colours.   | 5 00                                       | 1122                    | Wax, vegetable, n.o.m.  | 0 50                                       |      |
|              | Ad. 1105.—Blue for washing; graphite, powdered, in boxes, cakes, balls &c. (see also ad. Nos. 1089, 1090); Berlin blue=Paris blue.  |  |                         | Ad. 1122.—Wax of Caranaba; wax of Japan; plastiline (kind of clay for modelling).   |  |      |
| 16a          | Victoria green  | 7 00                                       |                         | Animal wax:   |  |      |
|              | N.B. ad. 1106.—Victoria green mentioned in this item only includes (besides pure green of oxide of hydrated chromium) admixtures of the latter product with chromate of zinc (zinc yellow) and sulphate of natural baryta (uncoloured).   |  | 1123                    | Beeswax, crude  | 1 00                                       |      |
| 16b          | Chrome yellow, chrome green; mineral blue; smalt; chemical colours u.o.m. not prepared  | 10 00                                      | 1124                    | Manufacture (bleached, coloured &c.)  | 6 50†                                      |      |
|              | Ad. 1106r.—Ochre of chrome; chrome red; cinnabar green; Russian green; green of zinc.   |  |                         | 1125  | Other, of all kinds; spermaceti            | 0 50 |
|              | N.B. ad. 1106r.—Chromate of oxide of lead=chrome yellow.  |  | 1126                    | Petroleum   | 1 25                                       |      |
|              | Colours of all kinds, prepared:   |  |                         | Ad. 1126.—Petroleum crude; petroleum for lighting (refined petroleum).  |  |      |
| 107          | White lead, zinc white, pearl white   | 6 50†                                      | 1127                    | Products of all kinds derived from distillation of petroleum and petroleum substitutes  | 1 25                                       |      |
|              | Ad. 1107.—Alabastine; amphotiline colours; hyperoline; indurine.  |  |                         | Ad. 1127.—Gasoline, kerosene, ligroine, neoline, solar oil, first essence of petroleum (petrolin-mäther).   |  |      |
| 108          | Black printing ink  | 10 00                                      | 1128                    | Naphtha-solvent, mineral and tar oils of all kinds n.o.m.   | 1 25                                       |      |
|              | Ad. 1108.—Black, in paste.  |  |                         | Ad. 1128.—Coal-tar oil, lignite tar-oil.  |  |      |
| 109          | Other: in receptacles of all kinds, weighing more than 10 kilos   | 15 00                                      |                         | N.B. ad. 1128-1128.—Crude petroleum and its derivatives from the distillation of mineral and tar oils imported in tank-wagons shall be dutiable according to net weight with an increase of 15%.  |  |      |
| 110          | In receptacles of all kinds, weighing 10 kilos or less  | 20 00                                      | 1129                    | Paraffin and ceresin, pure, not manufactured  | 0 50                                       |      |
|              | Ad. 1109, 1110.—Colours for confectioners; bright colours for printing; colours for artistic painting; colours for dyeing eggs; artificial emulsions of oil of all kinds (for use in paint for buildings); artificial emulsions of oil (used to thicken facade paint), mixed with colours of all kinds (see also ad. 1113).   |  |                         | Ad. 1129.—Ozokerite (mineral wax); ceresin = ozokerite purified.  |  |      |
| 111          | Oxide of chrome and other colours, n.o.m., in water paste   | 5 00                                       | 1130                    | Vaseline  | 0 50                                       |      |
| 112          | Putty   | 6 00                                       |                         | Ad. 1130.—Vaseline crude or purified, in whatever kind of packing; vaseline oil (paraffin oil).   |  |      |
|              | Ad. 1112.—So-called metal cement (masstic for iron, Metall cement); lincolna putty; Kalkolith ma-tic; solution of rubber-mastic for boots and shoes.  |  | 1131a                   | Resinous oils   | 0 50                                       |      |
| 113          | Varnishes, lacs, and siccatives, mixed or not with colouring materials; linseed oil degreased by exposure to the sun (Stanolil)   | 22 00                                      | 1131b                   | Mineral lubricating oils for machinery, not further worked up   | 0 50                                       |      |
|              | Ad. 1113.—Enamel for wood and iron, called Mannheim; lacs, insulating, of all kinds; Ripolin; Verdine (verdinan used in dyeing); boiled syrupy linseed oil (when fluid, see No. 1141); varnish extracts (solution of resin in oil); varnish of all kinds made of asphaltum, such as alodon, inertol, farcelin, &c.; artificial emulsions of oil, not mixed with colours, mixed with resin, lacquer, purified linseed oil, &c. (see also ad. 1109-1110); linoleate of lead, cobalt and magroese. |  |                         | Ad. 1131b.—Mineral lubricating oils, whether or not coloured, or mixed with other oils (lubricating oils for machinery, cylinders, &c.), not further worked up; mineral oils, not worked up, crude or rectified, for the manufacture of lubricating greases or varnish for printing purposes, or for the production of illuminating gas; oil for clockwork. |  |      |
|              | N.B. ad. 1113.—Spirit varnish and polish containing less than 6% of their weight  |  | 1132                    | Lubricating grease for machinery, carts, and wagons of all kinds  | 4 00                                       |      |

† Treaty with France.

† Treaty with Spain.

† Treaty with France.

## XIV.—DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLOURS AND SIMILAR PRODUCTS—continued.

| Tariff d'Usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|--------------------|---|-----------------------------------|
|                    | Ad. 1132.—Grease for preventing belts from slipping on pulleys; callegrease (mixture of grapeoil with grease for sizing cables, &c.); paraffin grease; gear grease; hard grease for lubricating machinery and carts; lanoline, purified (see ad. No. 1121).   |                                   |
| 1133               | Turkey red oil and other sulphuric acids.   | 2 00                              |
| 1134               | Stearin, train oil.   | 1 00                              |
|                    | Ad. 1134.—Stearic acid.   |                                   |
|                    | N.B. ad. 1134.—Train oil is an admixture of various fatty substances used in tanneries.   |                                   |
|                    | Manufactures of wax:  |                                   |
| 1135               | Ball tapers, Christmas tree candles, and all coloured or ornamental candles. (Frs. 35 00)   | 25 00                             |
| 1136               | Candles of all kinds n.o.m. <sup>a</sup>  | 16 00                             |
|                    | Ad. 1136.—Candles of spermaceti, paraffin, stearin; tallow candles, so far as they are not coloured or ornamented, and not for use on Christmas trees (see No. 1135).   |                                   |
|                    | N.B. ad. 1136.—Night-lights, with or without floating parts, are dutiable under this number.  |                                   |
| 1137               | Other, of all kinds* (Frs. 50 00)   | 30 00                             |
|                    | Ad. 1137.—Wreaths and artificial flowers &c. of wax; artificial flowers of gelatine.  |                                   |
|                    | Powder and other similar products of all kinds for laundresses n.o.m. ("Fettlungeumehl" and "Waschpulver").   |                                   |
| 1138               | In receptacles of all kinds weighing 5 kilos, or more (Frs. 8 00)   | 5 00                              |
| 1139               | In receptacles of all kinds weighing less than 5 kilos (Frs. 20 00)   | 12 00                             |
|                    | Ad. 1138, 1139.—According to packing; washing powders and similar products such as van Baerle's gelatine for washing (van Baerle's Waschgallerte); hydroleine (calcined soda mixed with a little soap); crystal washing mixture (Waschkristall); Pheix washing mixture; universal washing mixture; polysulphine substance for bleaching and washing; washing powders; bleaching soda (Bleichsoda) &c. soluble glass saponified (composition of soluble glass) &c. |                                   |
| 1140               | Waxes from soap and dye works; tin ash, oxide of tin.   | Free.                             |
|                    | Ad. 1140.—Stannate of soda.   |                                   |
| 1141               | Soap, common, in bulk, casks, cuses &c.; in lumps, slabs, bars, cakes &c.; also all soap in pieces, compressed or not, moulded or not; soft soap (green soap) (Frs. 50 00)  | 5 00                              |
|                    | Ad. 1141.—Ammonia washing soap; Castille or Marseille soap; so-called Kern's 1st quality soap; Eschwege's soap; Kern's resinous soap; ordinary resin soap; olive soap; olive oil soap; washing soap &c.   |                                   |
| 1142               | Other soaps of all kinds, such as toilet soap &c., perfumed or not, in pieces, powder or paste; all special soaps prepared with drugs, chemical products &c. (so-called medicinal soaps) (Frs. 50 00)   | 40 00                             |
|                    | Ad. 1142.—Shavings of soap, perfumed or not.  |                                   |
|                    | N.B. ad. 1142.—Transparent glycerine soaps shall, until otherwise ordered, be subject to no Monopoly duty.  |                                   |
|                    | Polishes of all kinds; dressing, blacking, and oil for leather; soap and paste for polishing; similar fatty substances n.o.m. with addition of turpentine &c.   |                                   |
| 1143a              | In receptacles of all kinds, weighing 5 kilos, or more (Frs. 25 00)   | 7 00                              |
| 1143b              | In receptacles of all kinds, weighing less than 5 kilos (Frs. 25 00)  | 15 00                             |
|                    | Ad. 1143 a and b.—Polishes for leather, linoleum; wax for furniture and floors; compositions of all kinds for removing stains; polishing ink; leather grease; reconstituent black (Restitutions schwarz) for renewing the colour of black woollen stuffs, felt hats, silk &c.; preservatives against rust, fat, salt &c.; drying, such as mammoth &c.   |                                   |

## XV.—ARTICLES NOT OTHERWISE MENTIONED.

|      |   |        |
|------|---|--------|
|      | Small wares (quincaillerie) and fancy articles of all kinds n.o.m.:   |        |
| 1144 | Of agate, alabaster, meerschaum, rock crystal, amber, ivory, jet, lava, tortoise-shell, mother-of-pearl, real; also all small wares ornamented with silk, lace, artificial flowers and other similar objects* (Frs. 200 00)   | 120 00 |
|      | Ad. 1144.—Toilet articles, trinkets, bon-bon boxes, jewel cases, necklaces, &c., trimmed with silk lace; artificial flowers, &c., smokers' articles, such as cigar-holders, pipes (even in cases), with meerschaum or amber, with or without silver fittings; fans of the above-mentioned materials, as well as those of silk, half-silk, ornamental feathers &c., and generally those which are not included in what is understood as "ordinary small wares"; incrustations; belts of silk |        |

\* Indicates, for statistical purposes, at Nos. 1133-1137 and 1144, the value of the goods in addition to the net weight.

<sup>a</sup> For lava, alabaster and tortoise-shell, Italy pays frs. 130.

| Tariff d'Usage No. | Goods.  | Rate of duty per quintal. Frs. c. |
|--------------------|---|-----------------------------------|
|                    | stuff or trimmed with silk, &c., purses of silk or half-silk tissue; hat crowns of silk or half silk, cut into squares or otherwise, whether printed upon or not; pipes and pipe-bowls of wood, with silver mountings.  |                                   |
|                    | N.B. ad. 1144. Buttons of ivory, jet, lava, mother-of-pearl &c., are classed in No. 1145; alabaster statues, exceeding 20 centimetres in height (see No. 600); fancy articles of leather (see ad. No. 188); of wood (see No. 265 a and b).  |                                   |
| 1145               | Other of all kinds; small wares (mercerie) n.o.m.* (Frs. 60 00)   | 30 00                             |
|                    | Ad. 1145.—Fasteners of all kinds, of non-precious metals, for attaching papers, samples &c.; embroidery, sewing and knitting needles; pins, hairpins, hooks, rings, eyes, buckles; crocheted books and ornaments for binding, of non-precious metals; smokers, articles of wood, horn, porcelain (for pipe bowls of porcelain, see ad. No. 681), &c. (of meerschaum and amber, see ad. 1144); fishing articles—fish-hooks, rods, tackle &c.; all kinds of shoe fastenings; steel bands covered with tissue, for corsets &c.; trimmings of all kinds not included in No. 1144; feeding bottles, mounted; bobbins of papier-mâché; all kinds of buttons, braces, garters; brushes for cleaning lamp chimneys, with wooden or wire handles; all kinds of corset hucks; photograph small frames of all kinds except those made of, or combined with precious metals (see No. 874); walking sticks; razor straps, with or without sheath; thimbles of ordinary metals; empty cartridge shells (Lefanouches), primed; cigar, pipe, match, &c., cases of wood; card-board or paper pulp, with or without hinges; all kinds of mechanical stoppers, for bottles, screw, or fitted with iron wire and rubber rings, even combined with wood, cork, caoutchouc, porcelain or stoneware; belts of all kinds, unless by their nature they should be included in Nos. 1143 or 1145; shoe horns; iron wire covered with cotton, silk &c., or paper; tooth picks; pin cases; fans according to material and condition (not included under No. 1144); masks; whips and whip handles of all kinds; whip thongs; caenogens; lamp wicks of all kinds; pocket measures; tape measures; pocket mirrors; articles of papier-mâché coming under the heading "small wares," such as dishes, plates, cups, basins, pots, baskets, legs &c.; combmakers' articles, also of tortoise-shell; corset fasteners; watch covers of leather; insect powders, in small hollows of tin, card-board or parchment; furniture castors of all kinds, except those of forged or cast iron (see also ad. Nos. 793-801 and 803-809); dress preservers of all kinds, sewn or not; cork-screws of all kinds; coppers; cords, watch, of all kinds, even combined with non-precious metals; wood pulp discs for beer glasses &c.; purses made of textile materials other than silk or half-silk; complete paper bonnets; moustache bands; belts (ceintures) of all kinds, of textile materials; shade fringes of glass beads affixed to cotton ribbon; hat crowns of cotton, cut into squares or otherwise, whether printed upon or not; balls for darning stockings. |                                   |
|                    | N.B. ad. 1145.—1. This number includes: Glasware in combination with non-precious metals, even gilt or silvered, so far as not dutiable under No. 600; small wares and fancy articles of all kinds with the exception of those classed in No. 1144, and of imitation jewellery falling under No. 1146, composed of common metals, even wholly or partly gilt or silvered; also manufacture of glass, clay, celluloid, palatith and similar common materials, even when made of the articles falling under No. 1144.   |                                   |
|                    | 2. Combs and buttons of all kinds, even of tortoise shell or mother-of-pearl, real, are rated as "mercerie" (No. 1145).   |                                   |
|                    | 3. Woven wicks for lamps are included in this number.   |                                   |
|                    | 4. Small wooden photograph frames are dutiable under No. 1145.  |                                   |
| 1146               | Imitation jewellery, i.e. articles of personal adornment of all kinds not composed of precious metals, precious stones, real pearls or corals* (Frs. 300 00)  | 50 00                             |
|                    | Ad. 1146.—Needles coming under the heading "Ornaments" of non-precious metals (for others, see ad. No. 1144; of precious metal, see No. 874); trimmings of cotton and silk combined with glass beads; belts of all kinds, unless by their nature they should be included  |                                   |

\* Indicates, for statistical purposes, at Nos. 1145 and 1146, the value of the goods in addition to the net weight.

<sup>a</sup> Italy, frs. 40.

<sup>†</sup> Italy, frs. 130.

\* Indicates, for statistical purposes, at Nos. 1150-1163 *q/h*, the value of the goods in addition to the net weight.



## EXPORT TARIFF—continued.

Ad. 3.—Bones for the manufacture of manures and glue (hollow, &c., bones for the manufacture of buttons, combs, needles &c. come under No. 1 of the export tariff).

Note 1.—The exportation of wax and waxes matches made with white phosphorus is prohibited.

Note 2.—The statistical entries for exportation are not to be based on the above export tariff; they must be made, as for importation and transit, according to the rules established for the import tariff.

## PRESCRIPTIONS RELATIVE TO THE COLLECTION OF THE STATISTICAL FEE.

Article 14 of the Federal law of October 10, 1902, concerning the Swiss Customs tariff reads as follows:

"To control the merchandise passing the Swiss Customs frontier, the following statistical fees will be collected:  
1 centime per unit on merchandise declared by weight,  
1 centime per piece on merchandise declared by piece.  
The aforesaid statistical fee cannot be less than 5 centimes on every clearance or shipment.

Are exempt from this fee:

a. Merchandise paying a Customs duty;

b. Merchandise imported or exported in the frontier traffic or for small market trade, as well as packages sent through the post.  
The Federal Council is authorised to reduce the statistical fee collected in the railway traffic for complete wagonloads of one sole kind of goods, and to designate the class of goods to which the reduction of the fee shall be applicable, reserving however the right, at any time, to repeal the reduction granted."

This provision of the law must be construed as follows:

The unenumerated goods are liable to the statistical fee:  
1. On transit (release of debenture certificates): All goods, except those coming through the post, goods which have to pass in transit for short distances, and goods crossing foreign territory to re-enter Switzerland.

2. On discharge of passes: All goods, excepting those conveyed in the frontier traffic, in the small market trade, packages sent through the post and packages, empty sacks, and other receptacles forwarded from Switzerland, in transit through foreign territory to Switzerland.

3. On exportation: All goods, except the postal traffic, road metal, gravel, and in complete truck loads, rough quarry stones (Nos. 665 and 588) and articles liable to export duty: Scrap iron (No. 711), raw skins and hides (Nos. 172 and 173), bones (No. 165), rags and waste paper (No. 288).

4. On importation:

The following dutiable goods admitted free of duty.

Effects of immigrants (*objets de déménagement*).

Marriage outfit and effects proceeding from an inheritance.

Swiss goods re-entered unaltered from foreign countries, artistic articles for a public purpose, specimens of natural history and objects of industrial art, for public collections &c. (see N.B. ad. 326, 329 and N.B. n. 600, 701 and 1162).

Are exempt from this fee:

1. Merchandise upon which Customs duty has been paid.

2. Goods and animals liable to an import or export duty inferior to 10 centimes, and on that account admitted free, conformably to the Customs law.

3. Imported goods weighing less than 250 grammes and exported goods, the value of which is inferior to frs. 10.

4. Effects of travellers and alimentary provisions for the journey.

5. Carriages, boats, horses and other animals only crossing the frontier for the conveyance of persons or goods.

6. The small market traffic.

7. The frontier traffic.

8. Sample cards and cut samples in pieces, or quantities, unsuitable for any other purpose.

9. The transport of paupers and their effects.

10. Shipments through the post.

11. Goods which have to pass in transit for short distances owing to roads traversing the frontiers, such as boundary roads &c.

12. Goods forwarded from one Swiss frontier place to another across foreign territory.

The declaration referred to in that taken as a basis for the clearance and not that prescribed in the edition of *Usage* for the statistical entry.

13. Rough stones on exportation.

14. Empty casks, sacks &c. marked, according to 148 of the article. Regulations for the execution of the Customs law.

15. War material imported by the Confederation.

The carrier of the goods is responsible for the payment of the statistical fee.

Gravel and sand are exonerated from the statistical tax:—

(a) On importation;

(b) On exportation;

(c) On transit when travelling for a short distance only on Swiss or foreign territory, for instance through the enclaves.

## SWISS COMMERCIAL TREATIES.

| States.   | Date of conclusion.   | Date of entry into force. | Duration.                  |
|---|---|---------------------------|----------------------------|
| Austria-Hungary   | March 9, 1906   | Aug. 1, 1908              | Without specified term.    |
| Belgium   | July 3, 1889  | Dec. 29, 1889             | 1 year after denunciation. |
| Bulgaria  | By virtue of notes exchanged on the 28th February, 1897, both States have guaranteed to each other the most favourable-national treatment in matters relating to Customs. |                           | 1 year after denunciation. |
| Chile   | Oct. 31, 1897   | Jan. 31, 1899             | 1 year after denunciation. |
| Congo Free State  | Nov. 16, 1889   | April 14, 1890            | 1 year after denunciation. |
| Denmark   | Feb. 10, 1875   | July 10, 1875             | 1 year after denunciation. |
| Ecuador   | June 22, 1888   | Oct. 21, 1889             | 1 year after denunciation. |
| France  | Oct. 20, 1906   | Nov. 20, 1906             | 1 year after denunciation. |
| Regulations relating to the Gex District (exchange of notes)    | June 23, 1892<br>June 26, 1895  | Aug. 19, 1895             | Without specified term.    |
| Neighbouring relations, Feb. 25, 1882                           |   | May 16, 1882              | 1 year after denunciation. |
| Additional article  | June 25, 1895   | Aug. 29, 1895             | Without specified term.    |
| Customs regime between Geneva and the free zone of Upper Savoie | June 14, 1881   | Jan. 1, 1883              | 30 years.                  |
| Regulation of relations with Tunis                              | Oct. 14, 1896   | Jan. 25, 1897             | Without specified term.    |
| Germany, Commercial treaty                                      | Nov. 12, 1904   | Jan. 1, 1906              | December 31, 1917.         |
| Convention relating to the Baden Commune of Büdingen            | Sept. 21, 1896  | Jan. 1, 1896              | 1 year after denunciation. |
| Great Britain   | Sept. 6, 1856   | March 6, 1856             | 1 year after denunciation. |
| Greece  | June 10, 1887   | June 10, 1887             | 1 year after denunciation. |
| Italy   | July 13, 1904   | July 1, 1905              | December 31, 1917.         |
| Japan   | Nov. 10, 1896   | July 17, 1899             | 12 years.                  |
| Netherlands   | Aug. 19, 1875   | Oct. 1, 1878              | 1 year after denunciation. |
| Persia  | July 23, 1873   | Oct. 27, 1874             | 1 year after denunciation. |
| Roumania  | March 3, 1893   | May 13, 1893              | December 31, 1917.         |
| Russia  | Dec. 26, 1872   | Oct. 30, 1873             | 1 year after denunciation. |
| Salvador  | Oct. 30, 1883   | Feb. 7, 1885              | 1 year after denunciation. |
| Servia  | Feb. 28, 1907   | Feb. 28, 1907             | 1 year after denunciation. |
| Spain   | Sept. 1, 1906   | Nov. 20, 1906             | December 31, 1917.         |

Turkey. The Treaty of April 29, 1861, with conventional tariff annexed, expired on the 13 March, 1890. In supersession of this Treaty, both States have, by an exchange of notes, provisionally guaranteed to each other the most-favoured-nation treatment.

## TURKEY

The correctness of the information given in the following Tariff cannot be assured in consequence of the War.

For particulars regarding the Ottoman Territory (Constantinople, Anatolia, etc.), see end of tariff.

Pending the establishment of a uniform Tariff, Customs duties are levied on the value of goods as under:—

## IMPORTATION.

With the exception mentioned below as to gold and silver articles and precious stones and agricultural implements, all imported goods are liable to a duty of 11 %. This duty is levied according to the Valuation Tariffs, which are fixed by agreement between the Customs Administration and the principal merchants concerned, and they may be denounced by the Customs Administration, or by the merchants (or any one of them), not less than fifteen days before the lapse of the period for which they were framed. If not so denounced they remain in force for a further term. The importation of foreign tobacco can only be effected by the tobacco Administration.

IMPORT DUTIES LEVIABLE UPON GOLD AND SILVER ARTICLES AND PRECIOUS STONES.

Communication from the Imperial Government to foreign Diplomatic Agents, under date of June 14, 1901.)

DECLARATION OF GOODS.

Duties in gold Pistres.

1. Watches:—

a. With gold case, each 10

b. With silver cases, even gilt 4

Nos.

|  |        |     |
|--|--------|-----|
| 3. Precious stones, rough, polished or cleaned:  |        |     |
| a. Diamond, emeralds, fine opals, rubies, sapphires  | gramme | 30  |
| b. Fine topazes, turquoises and other unenumerated precious stones                                 |        | 2   |
| 4. Fine pearls, unset  |        | 3   |
| 5. Gold, platinum or silver wares, combined with diamonds, pearls, corals or other precious stones | kilog. | 200 |
| 7. Wares wholly of silver, even gilt   |        | 45  |
| 8. Wares wholly of gold or platinum  |        | 200 |
| 9. Fine gold and silver, hammered into foil, in booklet form, including weight of booklets         |        | 30  |
| 10. Wire, gangles, lamella, bullion, purf of gold or silver, including rollers:                    |        |     |
| a. Fine (gold, silver or gilt silver)  |        | 25  |
| 11. Wire ( <i>klapdan</i> ) of gold or silver on thread of silk, cotton or other materials:        |        |     |
| a. Fine (gold, silver or gilt silver)  |        | 16  |

† Three allowance for Nos. 3 to 11: cases and casks, 20 %; baskets, 13 %; sales, 9 %.

Duties in gold Piastres.

The duties leviable on the entry of cigars, chewing tobacco and snuff are as follows:—

Cigars and chewing tobacco, without discount.....*ad val.* 75 %.

Snuff of a value of 19 piastres 50 centimes or less per kilo. ....*ad val.* 19 50 P. c.

Snuff of a value of more than 19 piastres 50 centimes per kilo. (according to appraisement).....*ad val.* 100 %.

Note.—The above mentioned tobacco landed at the Custom house must be consigned to the agent of the Régie in exchange for a receipt issued by him under the seal of the Régie.

(Official communication of October 3, 1908.)

By Circular of September 29, 1908, the Foreign Mission's have been informed that the prohibition to import into the Empire revolvers and cartridges thereto, also loaded sporting cartridges, has been cancelled as from July 31, 1908 (O.S.).

Revolvers with arms and ammunition and their accessories, their entry into the Empire will be prohibited, and in case of their arrival in the Empire, they will be dealt with according to the established rules.

All kinds of gun powder or dynamite appearing in manifests or smuggled into the country will be forfeited in accordance with rules and regulations in force on the subject, and the consignees will be liable to the fines imposed by such regulations. The consignment having been abolished as from the 14th July, 1908 (O.S.), books, writings and postcards arriving at a Customs will no longer be subject to that formality.

Further, printing material, electric machines and apparatus, and telephones need not be subject to examinations, but, on compliance with the Customs formalities, be admitted to entry.

Saccharine may be imported into Turkey only by licensed chemists, and in quantities of not more than 50 grammes at one time.

#### EXEMPTION OF AGRICULTURAL IMPLEMENTS.

(Official communication of Feb. 16, 1912.)

The following agricultural implements are admitted duty-free:—

Ploughs of all kinds; steam ploughs; various barrows; common and roller rollers; scarifiers; cultivators; extractors; horse-hoes; double and single ploughs; seed drills; manure and fertilizer spreaders; mowers; reapers and mowers and binders; horse-rakes; tedders; hay presses; machines worked by manual, steam, animal or hydraulic power; binding machines; machines for peeling fruits and vegetables and hand-hoeing machines; portable engines, horse powers, agricultural motors and various contrivances; ventilators; winnowers; sorters; chaff-cutters; saws; crushers and crushers; root cutters; rice mills; various oil presses, and filters; pulping presses; cotton seed gins; grape crushers; tree root grubbers; pulping machines; sulphurators; centrifugal cream separators; various churns; water workers and washers; centrifugal pumps for irrigation and watering; incubators; feeders, brooders and other farming apparatus; beehives and various systems; honey extractors and bee-keeping accessories; saws and other apparatus for fruit drying and for the manufacture of vegetable and fruit preserves; hand scythes.

Note.—Until otherwise ordered, wheat imported at Constantinople from foreign countries is exempt from import duties, and flour from such countries shall only be subject to a duty of 6 % *ad val.* (Official communication of September 23, 1907.)

Art. 4 of the Budget Law for 1911 provides that no Customs duty shall be levied on books imported into or exported from the Ottoman Empire. In the case of bound books duty will be assessed on the binding only.

#### PROHIBITIONS.

The importation of the following articles is prohibited:—Gunpowder and explosive materials of all kinds, war arms, and their accessories and munition, foreign tobacco, however manufactured, and salt. (Importation of *tumaki* is granted as an exclusive privilege to a licensed company).

Noxious articles.

Foreign silver specie.

Books, papers, &c., of an obscene character or subversive of public order.

Hushab.

By a Customs Circular issued about Dec. 1903 :

Raw hides and skins from contaminated countries, unless chemically treated.

It is also provided that there must be disinfection of certain classes of hides and skins as well as the lighters in which they are brought to land, and the persons who handle them.

From January 1, 1912, the importation of the following articles is prohibited:—Chlorate of potash, chlorate of soda, nitrate of potash, nitrate of soda, picrates, nitroglycerine, gun cotton.

Drugs containing as ingredients the articles prohibited by the foregoing paragraph, but necessary to be used in medicine, may be delivered to the consignees, with the authorization of the Grand Master of Artillery, in such quantities as shall be fixed by the Imperial School of Medicine for each pharmaceutical chemist and for each druggist.

Permission is granted, however, to import pills of chlorate of potash and other similar preparations in the form of specialities which cannot be used for the preparation of explosive substances.

The articles hereinbefore specified, if destined for industrial or agricultural uses, will be delivered to the consignees, with the authorization of the Grand Master of the Artillery, in quantities which will be fixed, prior to importation, for each importer, by the Ministers of Public Works and Agriculture respectively.

#### CERTIFICATE OF ORIGIN ON THE IMPORTATION OF GOODS.

All goods shipped from Europe to Turkey from and after November 1, 1911, must be accompanied by a certificate of origin. It may be written on the original invoice and must be legalized by the Commercial Court or by the Commercial, Customs, or Police Authorities at the port of shipment. The legalization by a Turkish Consul is unnecessary.

{ Sycthes with wooden handles are dutiable as tools and do not enjoy the exemption.

#### REGULATIONS AS TO CERTIFICATION OF INVOICES.

In accordance with the Customs regulations of the 1st/14th Aug. 1909 every invoice presented to the Customs with an import declaration must be in the original, and must bear the *written* signature of the foreign selling house or manufacturer by whom it has been made out. The Director General requires that this signature shall certify the authenticity of the invoice in the following form:—*Nous certifions que cette facture est authentique et qu'elle est la seule émise par notre maison pour les marchandises y mentionnées.*

#### MARKING OF WEIGHT ON BALES CONSIGNED TO TURKEY.

To facilitate the weighing and checking of goods, shippers to Turkey are asked to mark on all packages both the gross and net weights in kilograms.

#### SPECIAL IMPORT TARIFFS.

##### BULGARIA.

The following goods of Bulgarian origin are subject to an *ad valorem* duty of 8 %: sheep, lambs, goats, kids, swine, swine (hard and soft), ree, spelt, maize, barley, oats, millet, and wheat derived from these cereals. All Bulgarian goods not mentioned above and not prohibited (*see* above) are admitted free of duty.

##### GREECE.

The following goods of Greek origin pay the special rates mentioned below:—

|   |              |
|---|--------------|
| 1 Oiles, green or black, fresh or only salted, in cases, casks, bushels and sacks ..... | 15 piastres. |
| 2 Santorini cotton .....  | 10 paras.    |
| 3 Vegetables, fresh .....   | 10 piastres. |
| 4 Lemons and oranges .....  | 10 piastres. |

#### EXPORTATION.

Every article exported is liable to an *ad valorem* duty of 1 %.

#### PROHIBITIONS.

The exportation of the following articles is prohibited:—Auroga goats, Arabian thorough-bred horses and mares, ewes, goats, she-camels, and horses from the Vilayet of Tripoli (Africa). Antiquities. Hashish.

#### TRANSIT.

Goods in transit or re-exported within the prescribed time are liable to an *ad valorem* duty of 1 per cent. To this effect, importers who, after paying at the time of importation of their goods, a duty of 11 per cent., shall re-export the same within six months from the date of payment of such duties, may claim a refund of 10 per cent.

#### DUTY APPLICABLE TO GOODS SHIPPED BY SEA FROM PORT TO PORT OF THE EMPIRE.

Goods shipped by sea from one port of the Empire to another are subject to a duty of 3 per cent. *ad valorem*. This duty is applicable to all articles including wood.

#### IMPORTATIONS INTO CRETE.

A customs surtax of 3 per cent. is provisionally applicable to articles imported into Crete.

#### OTTOMAN TERRITORY (CONSTANTINOPLE, ANATOLIA, &c., &c.).

##### CUSTOMS REGIME AND IMPORT RESTRICTIONS.

The following notice shows the nature of the Customs treatment at present accorded to goods exported from this country to territories of the former Ottoman Empire. It is based on information received as a result of enquiries made in those territories. Generally speaking, imports into occupied territory (including Mesopotamia) pay 11 % *ad val.*—the rate of import duty applicable in Turkey before the war while imports into territory remaining under Turkish control are subject to the rates of a specific Tariff enforced in 1910. Certain particulars as to the restrictions in force on the export of goods from, or the importation of goods into, those territories are also given.

**CUSTOMS TARIFF.**—Imports from the United Kingdom into territory still under the control of the Turkish Government (including Constantinople) are subject to the rates of the Specific Customs Tariff brought into operation by the Turkish Government in September, 1910, which Tariff is now being applied provisionally with the approval of the Allied High Commissioners in Constantinople. The Tariff in question is a specific Tariff, duties being levied in gold piastres per unit of weight or measurement.

Excise duties are also levied on alcohol and alcoholic beverages, as follows:—

Alcohol imported for manufacture of beverages, 5 paras per litre and per degree.

Imported beverages above 12 deg. in alcoholic strength, 5 paras per litre and per degree in excess of 12.

**IMPORT PROHIBITIONS.**—The following articles are prohibited to be imported:—

Leaf tobacco.

Arms and munitions of war, gunpowder, dynamite and other explosives; loaded cartridges of all kinds; miners' fuses.

Cocaine not legally current in Turkey.

Opiate and its salts.

Used clothing.

It is understood that the same Customs duties and Customs control generally is applied at Turkish ports under Greek and Italian occupation (Smyrna, Adalia, &c.), as at ports under Turkish control.

#### MESOPOTAMIA.

**CUSTOMS TARIFF.**—Under a proclamation of March 14th, 1910, as subsequently amended, duty is leviable on all imported goods at the rate of 11 % *ad val.*, with the following exceptions:—

All goods imported direct by officers and men of the Mesopotamian Expeditionary Force for their own use or consumption; uniform, accoutrements and equipment which from their nature may only be used by the officers and men of the army (not including such things as khaki shirts, marching boots and camp furniture) .....

Free

Religious books destined for use in churches and religious houses and seminaries, and school books. Printed books, trade catalogues and advertising circulars. Agricultural machinery. Dairy produce of Persia and fresh fruit and vegetables grown in Persia when imported by river-craft. Bollsins of 3 tons capacity or less. Spirits rendered permanently and effectually unfit for human consumption.

Free  
Free  
Free  
Free

11 % *ad val.*, plus 3/4 annas per kilo. of 2.65 lbs.

Tobacco, unmanufactured ("Tetun" and "tumbak"). Cigarettes. Fish and fish oil. Skins of local wild animals from direction of Kowit.

12 annas per kilo. Rs. 2-3 per thousand. 20 % *ad val.* 21 % *ad val.* 16s. as. 1/2 0 4 6

Ale, beer and other fermented liquors. Imperial gallon or 6 quart bottles. Cider and other fermented liquors. Imperial gallon or 6 quart bottles.

0 4 6

Liqueurs, cordials, mixtures and other preparations containing spirit:

- (a) Entered in such a manner as to indicate that the strength is not to be tested. Imperial gallon or 6 quart bottles.  
(b) If tested. Imperial gallon or 6 quart bottles of the strength of London proof.

11 10 0

11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

Perfumed spirits. Imperial gallon or 6 quart bottles. All other sorts of spirits. Imperial gallon or 6 quart bottles of the strength of London proof.

11 4 0

and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

Wine: Champagne and all other sparkling wines not containing more than 43 % of proof spirit. Imperial gallon or 6 quart bottles.

1 6 0

All other sorts of wine not containing more than 42 % of proof spirit, provided that all sparkling and still wines containing more than 42 % of proof spirit shall be liable to duty at the rate applicable to "all other sorts of spirits". Imperial gallon or 6 quart bottles.

1 12 0

School apparatus, other than school books, if imported direct by the school concerned to the value of Rs. 60 per annum for each free pupil.

Free

Petroleum, including also naphtha and the liquids commonly known by the name of rock-oil, kerosene oil, Burmah oil, kerosene, paraffin oil, mineral oil, petroleum, benzoline, gasoline, benzol, benzine and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance or from any products of petroleum, but excluding the classes of petroleum mentioned below:

When imported in bulk. 1 anna per Tona, gal.  
When imported in cases or in tins or drums. 2 1/2 annas per Imp. gallon.

## MUSCAT

### SULTANATE OF OMAN

#### CUSTOMS.

In Muscat, import Customs duty is levied at 5 % *ad valorem* on all classes of goods without exception.

Goods exported from the country are free of duty.

Crude oil when proved to be intended for use exclusively as fuel or for some sanitary or hygienic purpose. 4 annas per Imp. gal.

NOTE.—Lubricating oil is assessed at the rate of 11 % *ad val.*

Duty is leviable on all exported goods at the rate of 1 % *ad val.*, with the following exceptions:

Horses exported for commercial purposes. 5 rupees per horse, plus 1 % *ad val.*

Liquorice root. 2 3/20 paras per Constantinople oke of 2.83 lbs. (collected in rupees, at 75 piastres per rupee).

Opium in transit and on which the payment of Persian export duty cannot be proved. 12 annas per lb.

Dates packed in baskets, mats, skins, gummies and similar receptacles. 3 % *ad val.*

IMPORT RESTRICTIONS.—Cotton, woollen and silk piece-goods are prohibited to be imported by post, if intended for sale.

#### OTHER OCCUPIED TERRITORY (SYRIA, PALESTINE, &c.).

CUSTOMS TARIFF.—Goods imported into other occupied territory (Syria, Palestine, &c.) from the United Kingdom pay 11 % *ad val.*, with the exception of goods admitted duty free and of tobacco, the import duties on which, in accordance with the law governing the tobacco monopoly, are levied at the following rates:

On cut tobacco 87.75 piastres per kilo.  
On cigarettes 131.625 piastres per kilo.  
On cigars and chewing tobacco 75 % *ad val.*, and on snuff 100 % *ad val.* (with a minimum of 17.11 piastres per kilo.).

The following goods are admitted duty free:

The personal apparel, articles of toilet, used furniture and similar effects of travellers visiting the country, brought in their personal luggage and intended for their personal use if they are duly declared; but not bicycles, phonographs, gramophones, sewing machines, typewriters, and other such articles; nor consumable stores, cigars, cigarettes, snuff, tobacco of any kind.

Samples, provided they are not such as can be sold as merchandise.

Printed matter and books.

Photographs dispatched through the Parcels Post.

Coffins containing corpses.

Objects of art, antiquities and ethnographical objects imported for the use of museum officials.

Agricultural machinery and implements, provided they are consigned to agriculturists and are not imported for purposes of trading.

Recognised chemical reagents, provided they are consigned to agriculturists and are not imported for purposes of trading.

IMPORT PROHIBITIONS. The importation of the following goods is prohibited:

Arms and ammunition, rifles, explosives and saltpetre.

Salt.

Drawings, engravings and all printed matter of an immoral or seditious character, whether as merchandise or wrapping.

Hashish.

German uniline dyes.

The importation of blasting explosives is only permitted under the authority of the Department of Public Works. The importation of live plants, silkworms and bees is only permitted under authorisation from the Department of Agriculture. The importation of cocaine, sulphonal, anti-tuberculosis serum, picrates, potassium chlorate, sodium chlorate, is only permitted under special licence issued by the Public Health Department, except when such substances are in the form of medicinal pastilles or specialties of which the composition is declared and approved by the above-mentioned Department.

## CHINA

### INDEX TO GROUP HEADINGS IN THE TARIFF.

| Class of Goods.                              | Numbers in Tariff. | Class of Goods.  | Numbers in Tariff. | Class of Goods.  | Numbers in Tariff. | Class of Goods.                     | Numbers in Tariff. |
|--|--------------------|--|--------------------|--|--------------------|-------------------------------------|--------------------|
| Cotton and cotton goods.                     | 1-56               | Cereals, fruits, medicinal substances, seeds, spices and vegetables. | 224-279            | Paper, wood pulp, books and maps.                        | 403-422            | Miscellaneous:                      |                    |
| Flax, hemp and jute goods.                   | 57-75              | Sugar.   | 280-289            | Hides, leather and skins.                                | 423-447            | Asbestos.                           | 524-528            |
| Silk goods and silk mixtures.                | 66-74              | Wines, beer, spirits, table waters, &c.                              | 285-308            | Bones, feathers, hair, horns, shells, snails, tusks, &c. | 448-465            | Bags, mats and matting.             | 529-533            |
| Wool and cotton unions.                      | 75-77              | Tobacco.   | 309-318            | Timber.  | 466-475            | Buttoss.                            | 540-544            |
| Wool and woollen goods.                      | 78-88              | Chemicals.   | 319-342            | Wood, banyans, rattans, &c.                              | 476-495            | Fans, umbrellas and sun-shades.     | 544-552            |
| Metals, and manufactures of.                 | 89-167             | Dyes and pigments.   | 344-379            | Coal, fuel, pitch and tar.                               | 496-502            | Fires and needles.                  | 553-559            |
| Food, drink and medicine.                    | 168-196            | Various gums, oils, soaps, varnishes, waxes, and lac.                | 589-607            | China ware, enamelled ware, glass, &c.                   | 503-513            | Matches and match-making materials. | 560-568            |
| Fishery and sea products.                    | 197-222            | Factories of.  |                    | Earth, precious stones, and articles made of.            | 514-523            | Metal threads and foil.             | 569-572            |
| Animal products, animal goods and groceries. | 1-7-222            |  |                    |  |                    | Shawls.                             | 573-597            |
|  |                    |  |                    |  |                    | Unenumerated.                       | 598                |

#### IMPORT TARIFF.

In the calculations of the Tariff the weight of a picul of 100 catties is held to be equal to 133 1/3 pounds avoirdupois; and the length of a ching of 10 Chinese feet to be equal to 11 English inches.

One Chinese chih is held to equal 14 1/4 inches English; and 4 yao 4 English, being 3 inches, to equal 1 ching.

1 tael = 10 mace. 1 mace = 10 candareen. 1 candareen = 10 cash.



| TARIFF.]   |  |                        |                     | CHINA.  |   |                        |                     | 727 |  |  |  |
|--|--|------------------------|---------------------|---|---|------------------------|---------------------|-----|--|--|--|
| Tariff No.   | Articles.  | Agreed Value. Hk. Tls. | Duty Rate. Hk. Tls. | Tariff No.  | Articles.   | Agreed Value. Hk. Tls. | Duty Rate. Hk. Tls. |     |  |  |  |
| COTTON AND COTTON GOODS.                                     |  |                        |                     |   |   |                        |                     |     |  |  |  |
| Cotton piece goods, grey :                                   |  |                        |                     |   |   |                        |                     |     |  |  |  |
| 1  | Grey shirtings and sheetings, not over 40 ins. by 41 yards :   |                        |                     | 28  | Lastings, Italians, satteens, ribs, cords, moreens, Beatrice twills, Tientsin twills, sa teen drills, satteen stripes, reps and imitation (welt-faced) Venetians, white or dyed, plain or figured, not over 35 ins. by 33 yards . . . . .   |                        | 0*23                |     |  |  |  |
|  | (a) Weight 7 lbs. and under . . . . . Per piece  | 1*17                   | 0*091               | 29  | Poplins and Venetians, white or dyed, plain, not over 33 ins. by 33 yards . . . . .   | 8*0946                 | 0*40                |     |  |  |  |
|  | (b) Weight over 7 lbs. and not over 9 lbs. . . . . Per piece   | 2*681                  | 0*13                | 30  | Poplins and Venetians, white or dyed, figured, not over 33 ins. by 33 yards . . . . .   | 10*000                 | 0*50                |     |  |  |  |
|  | (c) Weight over 9 lbs. and not over 11 lbs. . . . . Per piece  | 3*530                  | 0*18                | 31  | Cotton flannel or flannelette of plain or twill weave :   |                        |                     |     |  |  |  |
| 2  | Grey shirtings and sheetings, not over 40 ins. by 41 yards, and with more than 110 threads per square inch :                                     |                        |                     |   | (1) White, dyed or printed, or dyed in the yarn, exclusive of duplex or reversible prints :   |                        |                     |     |  |  |  |
|  | (a) Weight over 11 lbs. and not over 12½ lbs. . . . . Per piece  | 3*933                  | 0*20                |   | (a) Not over 25 ins. by 15 yards . . . . .  | 1*400                  | 0*07                |     |  |  |  |
|  | (b) Weight over 12½ lbs. and not over 15½ lbs. . . . . Per piece   | 4*668                  | 0*23                |   | (b) Over 25 ins. but not over 30 ins. by 15 yards . . . . .   | 1*700                  | 0*085               |     |  |  |  |
|  | (c) Weight over 15½ lbs. . . . . Per piece   | 5*400                  | 0*27                |   | (c) Over 25 ins. but not over 30 ins. by 31 yards . . . . .   | 3*600                  | 0*18                |     |  |  |  |
| 3  | Grey shirtings and sheetings, not over 40 ins. by 41 yards, and with 110 threads or less per square inch :                                       |                        |                     |   | (d) Over 30 ins. but not over 36 ins. by 15 yards . . . . .   | 2*000                  | 0*10                |     |  |  |  |
|  | (a) Weight over 11 lbs. and not over 15½ lbs. . . . . Per piece  | 3*293                  | 0*16                |   | (e) Over 30 ins. but not over 36 ins. by 31 yards . . . . .   | 4*500                  | 0*22                |     |  |  |  |
|  | (b) Weight over 15½ lbs. . . . . Per piece   | 4*000                  | 0*20                |   | (2) Duplex or reversible prints . . . . .   | —                      | 5 %                 |     |  |  |  |
| 4  | Drills and jeans, grey, not over 31 ins. by 31 yards . . . . .   | 2*960                  | 0*15                | 32  | Dyed cotton Spanish stripes :   |                        |                     |     |  |  |  |
| 5  | Drills and jeans, grey, not over 31 ins. by 41 yards :   |                        |                     |   | (a) Not over 32 ins. by 20 yards . . . . .  | 2*241                  | 0*11                |     |  |  |  |
|  | (a) Weight 12½ lbs. and under . . . . . Per piece  | 3*900                  | 0*20                |   | (b) Over 32 ins. but not over 64 ins. by 20 yards . . . . .   | 4*482                  | 0*22                |     |  |  |  |
|  | (b) Weight over 12½ lbs. . . . . Per piece   | 3*215                  | 0*16                | 33  | Dyed cotton velvets and velveteens, plain, not over 26 ins. wide . . . . .  | 0*2884                 | 0*034               |     |  |  |  |
| 6  | T-cloths, grey, not over 31 ins. by 25 yards :   |                        |                     | 34  | Cotton velvets and velveteens, printed, figured or embossed, velvet and velveteen cords, corduroys, fustians, moleskins and plushes . . . . .   | —                      | 5 %                 |     |  |  |  |
|  | (a) Weight 7 lbs. and under . . . . . Per piece  | 1*722                  | 0*086               |   | (a) Raised . . . . .  | —                      | 5 %                 |     |  |  |  |
|  | (b) Weight over 7 lbs. . . . . Per piece   | 2*512                  | 0*12                |   | (b) Not raised . . . . .  | —                      | 5 %                 |     |  |  |  |
| 7  | T-cloths, grey, over 31 ins. by 25 yards . . . . .   | 2*900                  | 0*15                | 35  | Cauvas, cotton (including cotton duck), for sails, etc . . . . .  | 0*300                  | 0*015               |     |  |  |  |
| 8  | Imitation native cotton cloth (including machine-made), grey, not over 24 ins. wide and with not more than 110 threads per square inch . . . . . | 32*400                 | 1*00                | 36  | Stockinet or knitted tissue . . . . .   | 14*000                 | 2*20                |     |  |  |  |
| 9  | Cotton flannel or flannelette of plain or twill weave, grey :  |                        |                     |   | (a) Raised . . . . .  | —                      | 5 %                 |     |  |  |  |
|  | (a) Not over 32 ins. by 31 yards . . . . . Per piece   | 3*484                  | 0*17                |   | (b) Not raised . . . . .  | —                      | 5 %                 |     |  |  |  |
|  | (b) Over 32 ins. but not over 40 ins. by 31 yards . . . . . Per piece  | 4*800                  | 0*24                | Cotton piece goods, printed :   |   |                        |                     |     |  |  |  |
| Cotton piece goods, white or dyed (irrespective of finish) : |  |                        |                     | 37  | Printed cambrics, printed lawns, printed muslins, printed shirtings, printed sheetings, printed T-cloths (including those known as blue and white printed T-cloths), printed drills, printed jeans, printed diagonal twills, twill cretonnes, printed shesias, printed reps (excluding rep cretonnes) : |                        |                     |     |  |  |  |
| 10   | Plain white shirtings and sheetings, not over 37 ins. by 42 yards . . . . .  | 4*183                  | 0*21                |   | (a) Not over 20 ins. wide . . . . .   | —                      | 5 %                 |     |  |  |  |
| 11   | White Irishes, not over 37 ins. by 42 yards . . . . .  | 5*096                  | 0*25                |   | (b) Over 20 ins. but not over 46 ins. by 12 yards . . . . .   | 1*020                  | 0*051               |     |  |  |  |
| 12   | Drills and jeans, white, not over 31 ins. by 32 yards . . . . .  | 3*296                  | 0*16                |   | (c) Over 20 ins. but not over 32 ins. by 30 yards . . . . .   | 2*302                  | 0*12                |     |  |  |  |
| 13   | Drills and jeans, white, not over 31 ins. by 42 yards . . . . .  | 4*348                  | 0*22                |   | (d) Over 32 ins. but not over 42 ins. by 30 yards . . . . .   | 3*094                  | 0*15                |     |  |  |  |
| 14   | T-cloths, white, and Mexicans, not over 32 ins. by 41 yards . . . . .  | 3*614                  | 0*18                |   | Printed mercerized crimps. See No. 25.  |                        |                     |     |  |  |  |
| 15   | Dimities, plaques, vestings, quiltings and Bedford cords, white, not over 30 ins. by 30 yards . . . . .  | 4*749                  | 0*24                | 38  | Printed oatmeal crapes and oatmeal crape cretonnes, not over 32 ins. by 30 yards . . . . .  | 2*705                  | 0*14                |     |  |  |  |
| 16   | Cambrics, lawns and muslins, white, plain, not over 46 ins. by 12 yards . . . . .  | 0*810                  | 0*041               |   | Printed cotton crape. See No. 27.   |                        |                     |     |  |  |  |
| 17   | Cambrics, lawns and muslins, white, figured, not over 46 ins. by 12 yards . . . . .  | —                      | 5 %                 | 39  | Printed turkey reds, real and imitation, not over 31 ins. by 25 yards . . . . .   | 2*068                  | 0*10                |     |  |  |  |
| 18   | Cambrics, lawns and muslins, dyed, plain or figured, not over 46 ins. by 12 yards . . . . .  | —                      | —                   | 40  | Printed lenos, not over 31 ins. by 30 yards . . . . .   | 2*350                  | 0*12                |     |  |  |  |
| 19   | White or dyed plain or figured muslins, lawns, cambrics, linbrics, pongees, brocades and striped, spotted, corded and figured shirtings :        |                        |                     | 41  | Printed satteens and satinetts, printed rocales (including printed fancy woven stripes or checks), printed Italians, printed damasks, printed Venetians, printed lastings, printed Beatrice twills, printed cords, printed poplins, printed moreens, not over 32 ins. by 30 yards . . . . .             | 5*000                  | 0*25                |     |  |  |  |
|  | (a) Not over 30 ins. by 31 yards . . . . . Per piece   | 4*443                  | 0*22                |   | Printed flannelette. See No. 31.  |                        |                     |     |  |  |  |
|  | (b) Over 30 ins. but not over 37 ins. by 42 yards . . . . . Per piece  | 5*000                  | 0*25                | 42  | Duplex or reversible prints of shirting weave and one colour only, not over 32 ins. by 30 yards . . . . .   | 3*000                  | 0*15                |     |  |  |  |
| 20   | Lenos, white or dyed, not over 31 ins. by 30 yards . . . . .   | 2*161                  | 0*11                |   | Printed velvets and velveteens. See No. 34.   |                        |                     |     |  |  |  |
| 21   | Leno brocades, white or dyed . . . . .   | —                      | 5 %                 | 43  | Printed domestic cretonnes, printed satteen cretonnes, printed rep cretonnes, printed embossed figures, printed art muslins and easement cloth, printed cotton coatings, trouserings and gabardines, and all other duplex or reversible prints except those enumerated in classes 37 and 42 . . . . .   | —                      | 5 %                 |     |  |  |  |
| 22   | Dyed shirtings and sheetings, plain :  |                        |                     |   | Printed blankets. See No. 43.   |                        |                     |     |  |  |  |
|  | (a) Not over 30 ins. by 33 yards . . . . . Per piece   | 2*7555                 | 0*14                |   | Printed handkerchiefs. See No. 48.  |                        |                     |     |  |  |  |
|  | (b) Not over 30 ins. and over 33 yards, but not over 43 yards . . . . . Per piece  | 3*5905                 | 0*18                | The term "printed" in this tariff includes pigment style, direct printing style, steam style, discharge style, under or dyed style, resist style, resist pad style, metal style, and so forth, irrespective of finish.                        |   |                        |                     |     |  |  |  |
|  | (c) Not over 36 ins. by 21 yards . . . . . Per piece   | 2*1048                 | 0*11                | The term "duplex or reversible print" in this tariff includes all printed cottons having (a) a different pattern printed on each side of the cloth, (b) the same design on both sides of the cloth, whether printed with one or more colours. |   |                        |                     |     |  |  |  |
|  | (d) Not over 36 ins. and over 21 yards, but not over 33 yards . . . . . Per piece  | 3*30759                | 0*17                | Cotton piece goods, yarn-dyed :   |   |                        |                     |     |  |  |  |
|  | (e) Not over 36 ins. and over 33 yards, but not over 43 yards . . . . . Per piece  | 4*30989                | 0*22                |   | Cotton crape. See No. 27.   |                        |                     |     |  |  |  |
| 23   | Dyed drills and jeans, plain :   |                        |                     |   | Cotton flannel or flannelette. See No. 31.  |                        |                     |     |  |  |  |
|  | (a) Not over 31 ins. by 33 yards . . . . . Per piece   | 3*600                  | 0*16                |   | Stockinet. See No. 36.  |                        |                     |     |  |  |  |
|  | (b) Not over 31 ins. and over 33 yards, but not over 43 yards . . . . . Per piece  | 4*676                  | 0*23                |   | Not otherwise enumerated . . . . .  | —                      | —                   |     |  |  |  |
| 24   | Dyed T-cloths, embossed cantons, alpacados, real and imitation turkey reds, not over 32 ins. by 25 yards :                                       |                        |                     |   | Cotton piece goods, not otherwise enumerated . . . . .  | —                      | —                   |     |  |  |  |
|  | (a) Weight 3½ lbs. and under . . . . . Per piece   | 1*889                  | 0*094               |   | ad val.   |                        |                     |     |  |  |  |
|  | (b) Weight over 3½ lbs. but not over 5½ lbs. . . . . Per piece   | 2*400                  | 0*12                |   | Cotton, raw : cotton thread cotton yarn, and goods made of cotton :   |                        |                     |     |  |  |  |
|  | (c) Weight over 5½ lbs. . . . . Per piece  | 3*320                  | 0*17                | 44  | Ankle bands, plain or decorated . . . . . Per piece   | 80*000                 | 4*00                |     |  |  |  |
| 25   | Mercerized crimps, white, dyed or printed, plain or figured, not over 32 ins. by 32 yards . . . . .  | 5*478                  | 0*27                |   | Bags, new. See No. 529 . . . . .  | 40*000                 | 2*00                |     |  |  |  |
| 26   | Oatmeal crapes, white or dyed, plain or figured, not over 33 ins. by 33 yards . . . . .  | 3*265                  | 0*26                |   |   |                        |                     |     |  |  |  |
| 27   | Cotton crape (excluding oatmeal crapes), grey, bleached, dyed, printed or dyed in the yarn :   |                        |                     |   |   |                        |                     |     |  |  |  |
|  | (a) Not over 15 ins. wide . . . . .  | —                      | 5 %                 |   |   |                        |                     |     |  |  |  |
|  | (b) Over 15 ins. but not over 30 ins. wide . . . . . Per yard  | 0*106                  | 0*0053              |   |   |                        |                     |     |  |  |  |

[illegible]

## TARIFF.]

| Tariff No. | Articles.   | Agreed Value. Hk. Tls. | Duty Rate. Hk. Tls. | Tariff No. | Articles.  | Agreed Value. Hk. Tls. | Duty Rate. Hk. Tls. |
|------------|---|------------------------|---------------------|------------|--|------------------------|---------------------|
| 143        | Wire, ..... Per picul.  | 6-072                  | 0-30                | 226        | Asafoetida, ..... ad val.  | —                      | —                   |
|            | " rope. See ungalvanized.   |                        |                     | 227        | Barley, pearl, ..... "   | —                      | —                   |
|            | " shorts. See ungalvanized.   |                        |                     | 228        | Beans and peas, ..... "  | —                      | —                   |
| 144        | Iron and tin dross, ..... "   | 6-009                  | 0-30                | 229        | Betelnuts, dried, ..... Per picul  | 4-700                  | 0-24                |
|            | Lead: ..... "   | —                      | 5 %                 | 230        | Betelnut husk, dried, ..... "  | 2-300                  | 0-12                |
| 145        | Oil (fit only for remanufacture), ..... ad val.                                   | —                      | 0-45                | 231        | Brani, ..... "   | 1-600                  | 0-05                |
| 146        | Pigs or bars, ..... Per picul   | 9-961                  | 0-50                | 232        | Cereals and flour (including barley, maize, millet, oats, paddy, rice, wheat and buckwheat therefrom; also buckwheat and buckwheat flour, cornflour and yellow corn meal, rye flour and Hovis flour; but not including arrowroot and arrowroot flour, cracked wheat, germes, hominy, pearl barley, potato flour, quaker oats, rolled oats, sago and sago flour, shredded wheat, tapioca and tapioca flour, and yam flour), ..... " | —                      | Free                |
| 147        | Pipe, ..... "   | 11-834                 | 0-59                | 233        | Camphor, crude and refined (including shaped camphor), ..... Per picul   | 65-000                 | 3-30                |
| 148        | Sheet, ..... ad val.  | —                      | 5 %                 |            | " Camphor, barons, clean, ..... Per catty  | 62-000                 | 3-10                |
| 149        | Wire, ..... "   | —                      | —                   | 235        | " refuse, ..... ad val.  | —                      | 5 %                 |
| 150        | Manganese, ..... "  | —                      | —                   | 236        | Capoor cutchery, ..... Per picul   | 5-000                  | 0-25                |
| 151        | " ferro- ..... "  | —                      | —                   | 237        | Cardamom husk, ..... "   | 20-000                 | 1-00                |
| 152        | Nickel, ..... Per picul   | 70-000                 | 3-50                | 238        | Cardamoms, inferior, ..... "   | 200-000                | 10-00               |
| 153        | Quicksilver, ..... Tins:  | 126-654                | 6-30                | 239        | " superior, ..... "  | 18-000                 | 0-10                |
|            | " Compound, ..... ad val.   | —                      | 5 %                 | 240        | Cassia lignea and linds, ..... "   | 3-600                  | 0-90                |
| 155        | Dross and refuse, ..... Per picul   | 10-885                 | 0-54                | 241        | " twigs, ..... "   | —                      | 5 %                 |
| 156        | Ingots and slabs, ..... ad val.   | 45-462                 | 5 %                 | 242        | Chestnuts, ..... ad val.   | 14-000                 | 0-07                |
| 157        | Pipe, ..... Per picul   | 41-208                 | 2-10                | 243        | China root, ..... Per picul  | 10-000                 | 3-00                |
| 158        | Sheet, ..... "  | 9-047                  | 0-45                | 244        | Cinnamon, in bulk, ..... "   | 18-000                 | 0-90                |
| 159        | Tinned tacks, ..... "   | 10-176                 | 0-51                | 245        | Cloves, in bulk, ..... "   | 8-000                  | 0-40                |
| 160        | " plates, decorated, ..... "  | 7-800                  | 0-30                | 246        | " mother, ..... ad val.  | —                      | 5 %                 |
| 161        | " plain, ..... "  | —                      | —                   | 247        | Cobine, ..... Per picul  | 3-700                  | 0-19                |
| 162        | " old, ..... ad val.  | —                      | 5 %                 | 248        | Gaigal, ..... "  | —                      | —                   |
| 163        | Type metal, ..... "   | —                      | —                   | 249        | Ginseng, clarified or cleaved: 1st quality (value over hk. tls. 25 per catty) Per catty  | 56-000                 | 2-80                |
|            | White metal or German silver: ..... "   | 54-531                 | 2-70                |            | " 2nd quality (value over hk. tls. 11 and not over hk. tls. 25 per catty) Per catty  | 22-000                 | 1-19                |
| 164        | Bars, ingots and sheets, ..... Per picul  | 43-444                 | 2-20                |            | " 3rd quality (value over hk. tls. 3 and not over hk. tls. 11 per catty) Per catty   | 7-200                  | 0-36                |
| 165        | Wire, ..... "   | —                      | —                   |            | " 4th quality (value not over hk. tls. 3 per catty) Per catty  | 1-800                  | 0-09                |
|            | Zinc: ..... "   | 12-946                 | 0-65                | 250        | Ginseng, crude, beards, roots and cuttings: 1st quality (value over hk. tls. 3 per catty) Per catty  | 4-400                  | 0-22                |
| 166        | Powder and spelter, ..... "   | 16-849                 | 0-84                |            | " 2nd quality (value not over hk. tls. 3 per catty) Per catty  | 1-700                  | 0-085               |
| 167        | Sheets (including perforated) plates and boiler plates, ..... Per picul           | —                      | —                   | 251        | Ginseng, wild, ..... ad val.   | 3-000                  | 0-5 %               |
|            | Fishery and sea products: ..... Per picul   | 6-000                  | 0-30                | 252        | Groundnuts, in shell, ..... Per picul  | 4-600                  | 0-23                |
| 168        | Agar-agar, ..... "  | 22-500                 | 2-60                | 253        | " shelled, ..... ad val.   | —                      | 5 %                 |
| 169        | Awabi, in bulk, ..... "   | 33-300                 | 2-70                | 254        | Hops, ..... Per picul  | 53-000                 | 2-70                |
| 170        | Beche de mer, black spikd., ..... "   | 40-000                 | 2-00                | 255        | Isinglass, vegetable, ..... Per picul  | 29-000                 | 1-50                |
| 171        | " not spikd., ..... "   | 20-000                 | 1-00                | 256        | Lemons, fresh, ..... Per thousand  | 10-600                 | 0-53                |
| 172        | " white, ..... "  | 13-822                 | 0-69                | 257        | Lichees, dried, ..... Per picul  | 13-000                 | 0-42                |
| 173        | Cookies, dried, ..... "   | 1-260                  | 0-06                | 258        | Lily flowers, dried, ..... "   | 10-600                 | 0-65                |
| 174        | " fresh, ..... "  | 43-000                 | 2-15                | 259        | Lungngau pulp, ..... "   | 7-600                  | 0-38                |
| 175        | Conjoup, ..... "  | 16-518                 | 0-83                | 260        | Lungngans, dried, ..... "  | 8-102                  | 0-41                |
| 176        | Crabs' desh, dried, ..... ad val.   | —                      | 5 %                 | 261        | Mall, ..... "  | —                      | —                   |
| 177        | Fish bones, ..... Per picul   | 5-800                  | 0-29                | 262        | Morphia in all forms, ..... ad val.  | 47-000                 | 2-40                |
| 178        | " cod, dried, ..... "   | 13-600                 | 0-58                | 263        | Mushrooms, ..... Per picul   | 30-000                 | 1-50                |
| 179        | " cuttle, ..... "   | 9-739                  | 0-49                | 264        | Nutmegs, ..... ad val.   | —                      | 5 %                 |
| 180        | " dried and smoked (not including dried codfish and cuttle-fish), ..... Per picul | 6-410                  | 0-32                | 265        | Olives, ..... "  | —                      | —                   |
| 181        | Fish, fresh, ..... "  | 5-000                  | 0-25                | 266        | Opium, fracture of, ..... Per picul  | 3-600                  | 0-18                |
| 182        | " maws, 1st quality (i.e., weighing 1 catty over per picul), ..... Per catty      | 56-500                 | 5 %                 | 267        | Oranges, fresh, ..... "  | 13-000                 | 0-65                |
| 183        | " maws, 2nd quality (i.e., weighing under 1 catty per picul), ..... Per picul     | 56-500                 | 5 %                 | 268        | Pest, orange, in bulk, ..... "   | 19-400                 | 0-97                |
| 184        | Fish, salmon bellies, ..... ad val.   | 3-600                  | 0-18                | 269        | Pepper, black, ..... "   | 32-000                 | 1-60                |
| 185        | " salt, ..... Per picul   | 12-711                 | 0-64                | 270        | " white, ..... ad val.   | —                      | 5 %                 |
| 186        | " skin, ..... "   | 16-000                 | 0-80                | 271        | Potatoes, fresh, ..... ad val.   | 38-000                 | 1-90                |
| 187        | Mussels, oysters and clams, dried, ..... "  | 22-000                 | 1-10                | 272        | Putchuck, ..... Per picul  | 26-800                 | 1-30                |
| 188        | Prawns and shrimps, dried, in bulk, ..... "                                       | 3-334                  | 0-17                | 273        | Seed, apricot, ..... Per picul   | 20-000                 | 1-00                |
| 189        | Seaweed, cut, ..... "   | 2-600                  | 0-13                | 274        | " lily flower (i.e., lotus nuts without husks), ..... Per picul  | 7-000                  | 0-35                |
| 190        | " long, ..... Per picul   | 26-000                 | 1-30                | 275        | " lucuban, ..... "   | 11-000                 | 0-55                |
| 191        | " prepared, ..... ad val.   | 88-060                 | 4-10                | 277        | " pine (i.e., fir nuts), ..... "   | 4-800                  | 0-24                |
| 192        | " red, ..... "  | 37-173                 | 1-90                | 278        | " sesamum, ..... "   | 4-800                  | 0-24                |
| 193        | Sharks' fins, dorsal and tail, ..... Per picul                                    | 128-562                | 6-40                | 279        | Vegetables, dried, prepared and salted, ad val.  | —                      | 5 %                 |
| 194        | " prepared, ..... "   | —                      | 5 %                 |            | Sugar: ..... "   | —                      | —                   |
| 195        | " skins, ..... ad val.  | —                      | —                   | 280        | Sugar, brown, under No. 11 Dutch standard, and "green sugar" No. 10 Dutch standard (including refined sugar), ..... Per picul  | 4-400                  | 0-22                |
| 196        | " skins, ..... "  | —                      | —                   | 281        | Sugar, white, over No. 10 Dutch standard (including refined sugar), ..... Per picul  | 6-200                  | 0-51                |
|            | Animal products, canned goods and groceries: ..... Per picul                      | 35-300                 | 1-80                | 282        | Sugar, white, cube and loaf, ..... "   | 10-000                 | 0-59                |
| 197        | Bacon and hams, in bulk, ..... Per picul  | —                      | 5 %                 | 283        | " candy, ..... "   | 7-400                  | 0-37                |
| 198        | Baking powder, ..... ad val.  | —                      | —                   | 284        | " cane, ..... "  | 1-000                  | 0-05                |
| 199        | Beef, corned or pickled, in barrels, ..... Per catty                              | 3-000                  | 0-15                |            | Wines, beer, spirits, table waters, etc.: ..... "  | —                      | —                   |
| 200        | Birds' nests, black (including clarified refuse), ..... Per catty                 | 18-000                 | 0-90                | 285        | Champagne and any other wine sold under the label "Champagne", ..... Per case of 12 bottles or 24 half-bottles   | 20-000                 | 1-00                |
| 201        | " white, ..... "  | 53-276                 | 2-70                |            | " 286 Sparkling asti, ..... Per case of 12 bottles or 24 half-bottles  | 10-000                 | 0-50                |
| 202        | Butter, ..... Per picul   | 17-600                 | 0-88                | 287        | " Other sparkling wines, ..... Per case of 12 bottles or 24 half-bottles   | 12-000                 | 0-60                |
| 203        | Canned goods: ..... "   | 24-000                 | 1-20                | 288        | Still wines, red or white, exclusively the produce of the natural fermentation of grapes (not including vins de liqueur): ..... Per case of 12 bottles or 24 half-bottles  | 6-000                  | 0-30                |
| 204        | Asparagus, ..... "  | 14-500                 | 0-73                |            | " (1) In bulk, ..... Per imperial gallon   | 0-700                  | 0-03                |
| 205        | Awabi, ..... "  | 19-200                 | 0-96                | 289        | Port wine, in bottles, ..... Per case of 12 bottles or 24 half-bottles   | 14-000                 | 0-70                |
| 206        | Fruits, table and pie, ..... ad val.  | —                      | 5 %                 | 290        | Port wine, in bulk, ..... Per imperial gallon  | 3-500                  | 0-18                |
| 207        | Milk, condensed, ..... "  | —                      | —                   | 291        | Marsala, in bottles, ..... Per case of 12 bottles or 24 half-bottles   | 8-000                  | 0-40                |
| 208        | Canned goods, unenumerated, ..... ad val.   | —                      | —                   | 292        | Marsala, in bulk, ..... Per imperial gallon  | 2-000                  | 0-10                |
| 209        | Chocoiate, ..... "  | —                      | —                   |            |  |                        |                     |
| 210        | Cocoa, ..... "  | —                      | —                   |            |  |                        |                     |
| 211        | Coffee, ..... "   | —                      | —                   |            |  |                        |                     |
| 212        | Corrants and raisins, in bulk, ..... Per picul                                    | 12-677                 | 0-63                |            |  |                        |                     |
| 213        | Fruits, preserved, in glass, etc., ..... ad val.                                  | —                      | 5 %                 |            |  |                        |                     |
| 214        | Honey, ..... "  | —                      | —                   |            |  |                        |                     |
| 215        | Jams and jellies, ..... "   | —                      | —                   |            |  |                        |                     |
| 216        | Lard, in bulk, ..... "  | 9-125                  | 0-46                |            |  |                        |                     |
| 217        | Macaroni and vermicelli, in bulk, ..... Per picul                                 | —                      | 5 %                 |            |  |                        |                     |
| 218        | Margarine, ..... ad val.  | —                      | —                   |            |  |                        |                     |
| 219        | Meats, dried and salted, ..... "  | —                      | —                   |            |  |                        |                     |
| 220        | Pork rind, ..... "  | —                      | —                   |            |  |                        |                     |
| 221        | Sausages, dry, ..... Per picul  | 5-000                  | 0-25                |            |  |                        |                     |
| 222        | Soy, ..... ad val.  | —                      | 5 %                 |            |  |                        |                     |
| 223        | Tea, ..... "  | —                      | —                   |            |  |                        |                     |
|            | Cereals, fruits, medicinal substances, seeds, spices and vegetables: ..... "      | —                      | —                   |            |  |                        |                     |
| 224        | Unseed, star, ..... Per picul   | 20-000                 | 1-00                |            |  |                        |                     |
|            | (a) 1st quality (value hk. tls. 15 and over per picul), ..... Per picul           | 9-000                  | 0-45                |            |  |                        |                     |
|            | (b) 2nd quality (value under hk. tls. 15 per picul), ..... Per picul              | 5-000                  | 0-25                |            |  |                        |                     |
| 225        | Apples, fresh, ..... "  | —                      | —                   |            |  |                        |                     |



## FOOD, DRINK AND MEDICINE—continued.

[illegible]

TOBACCO.

|     |  |              |       |      |
|-----|--|--------------|-------|------|
| 309 | Cigarettes, value over hk. ts. 4.50 per 1,000, and all cigarettes of bearing a distinctive brand or name on each cigarette | Per thousand | 0.60  | 0.33 |
| 310 | Cigarettes, value over hk. ts. 3.00, but not over hk. ts. 4.50 per 1,000   | Per thousand | 3.80  | 0.19 |
| 311 | Cigarettes, value over hk. ts. 1.50, but not over hk. ts. 3.00 per 1,000   | Per thousand | 2.20  | 0.11 |
| 312 | Cigarettes, value hk. ts. 1.50 or less per 1,000   | Per thousand | 1.20  | 0.06 |
| 313 | Cigars   |              | 16.00 | 0.80 |
| 314 | Snuff  | ad val.      | —     | 5 %  |
| 315 | Tobacco, leaf  | Per picul    | 22.00 | 1.10 |
| 316 | "    prepared, in tins or packages under 5 lb. each  | ad val.      | —     | 5 %  |
| 317 | Tobacco, prepared in bulk (not packed in tins or tin-lined cases)  | Per picul    | 22.00 | 1.10 |
| 318 | Tobacco, stalk   | Per picul    | 2.00  | 0.10 |

## CHEMICALS AND DYES.

## Chemicals:

|     |  |           |        |      |
|-----|--|-----------|--------|------|
| 319 | Acid, acetate .....  | Per picul | 70-620 | 150  |
| 319 | “ borate .....   | “         | 21-148 | 130  |
| 321 | “ carbolic .....   | and ext.  |        | 5%   |
| 321 | “ hydrochloric (i.e., muriatic) .....                                  | “         |        |      |
| 321 | “ nitric .....   | Per picul | 14-282 | 0-71 |
| 321 | “ sulphuric .....  | “         | 3-317  | 0-17 |
| 325 | Ammonia, in bulk .....   | “         | 26-513 | 130  |
| 326 | “ chloride of (i.e., sal ammoniac) .....                               | “         |        |      |
| 326 | “ .....  | Per picul | 17-823 | 0-89 |
| 327 | “ sulphate of (i.e., chloride of lime) ..                              | “         | 7-138  | 0-37 |
| 328 | Bleaching powder (i.e., chloride of lime) ..                           | “         | 5-469  | 0-27 |
| 330 | Borax, crude or refined .....  | “         | 11-621 | 0-68 |
| 330 | Calcium, carbide of .....  | “         | 7-451  | 0-37 |
| 331 | Copper, sulphate of .....  | “         | 11-914 | 0-69 |
| 332 | Glycerine .....  | “         | 13-920 | 2-20 |
| 333 | Hile specific .....  | and ext.  |        | 5%   |
| 333 | Mature, animal, chemical or artificial, not otherwise enumerated ..... | Per picul | 2-924  | 0-15 |
| 333 | Naphthalene .....  | “         | 12-655 | 0-63 |
| 336 | Saltpetre .....  | “         | 9-324  | 0-47 |
| 337 | Soda ash .....   | “         | 2-493  | 0-12 |
| 338 | “ bicarbonate of, in bulk .....  | “         | 2-809  | 0-11 |
| 338 | “ caustic .....  | “         | 6-290  | 0-31 |
| 338 | “ crystal .....  | “         | 2-050  | 0-10 |
| 338 | “ concentrated .....   | “         | 3-178  | 0-16 |
| 339 | “ nitrate of (i.e., hile saltpetre) .....                              | “         | 5-312  | 0-27 |

10. ... silente of .....

| Dyes and pigments: |   |                  |
|--------------------|---|------------------|
| 741                | Aniline dyes not otherwise enumerated, <i>ad rat.</i> | 5 %              |
| 742                | Pink, magenta, .....                                  | Per picul 1 652  |
| 743                | .....   | 0 084            |
| 744                | .....   | 3 187            |
| 745                | .....   | 0 16             |
| 746                | Blue, Paris or Prussian .....                         | 1 248            |
| 747                | .....   | 0 25             |
| 748                | Prounze powder .....                                  | 54 945           |
| 749                | .....   | 1 70             |
| 750                | Carbon black (i.e. lampblack) .....                   | 52 979           |
| 751                | .....   | 2 60             |
| 752                | Anthracine .....                                      | 1 06             |
| 753                | .....   | 20 000           |
| 754                | Chromine yellow .....                                 | <i>ad rat.</i>   |
| 755                | .....   | 3 %              |
| 756                | Chinabur .....  | Per picul 82 400 |
| 757                | Cobalt, oxide of .....                                | <i>ad rat.</i>   |
| 758                | .....   | 5 %              |
| 759                | Cochineal .....                                       | .....            |
| 760                | Crimson or false gambur .....                         | Per picul 3 340  |
| 761                | .....   | 0 17             |
| 762                | Cutch or gambur .....                                 | 10 000           |
| 763                | Dyes and colours, unclassified .....                  | <i>ad rat.</i>   |
| 764                | .....   | <i>ad rat.</i>   |
| 765                | Green, emerald, Schweinfurt, or imitation .....       | 56 951           |
| 766                | .....   | 2 %              |
| 767                | .....   | .....            |
| 768                | .....   | Per picul 22 438 |
| 769                | .....   | 1 10             |
| 770                | .....   | 2 502            |
| 771                | .....   | 0 48             |

| Art.<br>No. | Articles.                              | Agreed<br>Value. | Duty<br>Rate. |
|-------------|--|------------------|---------------|
| 362         | Indigo, dried, artificial. . . . .     | 125-88 1/2       | 6 7/8         |
| 363         | " " natural. . . . .                   | 60-000           | 3 1/2         |
| 364         | " liquid or paste, artificial. . . . . | 60-000           | 3 1/2         |
| 365         | " " natural. . . . .                   | 60-000           | 0 3/4         |
| 366         | Indain. . . . .                        | 60-000           | 0 3/4         |
| 367         | Laka-wood. . . . .                     | 2-272            | 5 1/8         |
| 368         | Lead, red, white and yellow. . . . .   | 10-294           | 0 51          |
| 369         | Lugwood extract. . . . .               | 15-492           | 0 71          |
| 370         | Nutgalls. . . . .                      | 20-863           | 1 1/2         |
| 371         | Ochre. . . . .                         | 6-545            | 0 83          |
| 372         | Safflower. . . . .                     | 13-908           | 0 85          |
| 373         | Sapanwood. . . . .                     | 2-744            | 0 14          |
| 374         | Snailt. . . . .                        | 40-150           | 2 00          |
| 375         | Turnerie. . . . .                      | 3-938            | 0 20          |
| 376         | Ultramarine. . . . .                   | 13-862           | 0 69          |
| 377         | Vermilion. . . . .                     | 82-400           | 4 10          |
| 378         | " " artificial. . . . .                |                  | 5 7/8         |
| 379         | White zinc. . . . .                    |                  |               |

CANDLES, GUMS, OILS, SOAP, VARNISHES, WAX AND MANUFACTURES OF.

|     |   |                     |        |       |
|-----|---|---------------------|--------|-------|
| 580 | Candles, tallow, . . . . .  | Per picul           | 12-900 | 0-63  |
| 581 | Candlewick, . . . . .   | ..                  | 75-200 | 3-80  |
| 582 | Gasoline, naphtha and benzine mineral, . . . . .  |                     |        |       |
|     | (a) In bulk . . . . .   | Per 10 am. galls.   | 3-900  | 0-15  |
|     | (b) Case-Per case of 2 tins, each of 5 am. . . . .  | ..                  | 3-500  | 0-18  |
| 583 | Grease, lubricating, wholly or partly mineral, . . . . .  |                     |        |       |
|     | Per picul   |                     |        |       |
| 584 | Gum arabic, . . . . .   |                     | 7-000  | 0-35  |
| 585 | " benjamin, . . . . .   | ..                  | 24-000 | 1-20  |
| 586 | " capor, . . . . .  | ..                  | 12-000 | 0-60  |
| 587 | " dragon's blood, . . . . .   | ..                  | 24-000 | 1-20  |
| 588 | " myrrh, . . . . .  | ..                  | 60-000 | 3-00  |
| 589 | " oilbalm, . . . . .  | ..                  | 9-600  | 0-18  |
| 590 | " resin, . . . . .  | ..                  | 9-600  | 0-48  |
| 591 | " shellac, . . . . .  | ..                  | 6-800  | 0-24  |
| 592 | " stibic, . . . . .   | ..                  | 10-000 | 2-00  |
| 593 | " storkac, . . . . .  | ..                  | 15-000 | 0-75  |
| 594 | " tragacanth, . . . . .   | ..                  | 18-000 | 0-90  |
| 595 | Oil, castor, lubricating . . . . .  |                     | 12-600 | 0-60  |
| 596 | " medicinal, . . . . .  | ad val.             |        |       |
| 597 | " coconut, . . . . .  | Per picul           | 16-000 | 5-90  |
|     | " kerosene, . . . . .   | ..                  | 1-200  | 0-06  |
|     | (a) In case, Per case of 2 tins, each of 5 am. galls. . . . .   | ..                  | 2-200  | 0-11  |
|     | (b) In bulk . . . . .   | Per 10 am. galls.   | 1-600  | 0-08  |
|     | (c) Tins, empty, . . . . .  | Per tin             | 0-200  | 0-01  |
|     | (d) Case and two empty tins, . . . . .  | Each                | 0-510  | 0-027 |
| 598 | " Rused, . . . . .  | Per imperial gallon | 1-200  | 0-06  |
| 599 | " Lubricating: . . . . .  |                     |        |       |
|     | (a) Wholly or partly of mineral origin . . . . .  |                     |        |       |
|     | (b) Other kinds, not otherwise enumerated, . . . . .  | Per am. gallon      | 0-300  | 0-015 |
|     | Per am. gallon  |                     |        |       |
| 600 | " olive, in bulk . . . . .  | Per imperial        | 0-500  | 0-025 |
| 601 | Soap, household and laundry (including blue mottled, in bulk, bars and tablets: duty to be charged on nominal weights, provided that such weights be not less than true weights and that a bar does not weigh less than 7 oz. . . . . | Per picul           | 8-800  | 0-14  |
| 602 | Soap, toilet and fancy . . . . .  | ad val.             |        | 5 %   |
| 603 | Stearine, . . . . .   | Per picul           | 19-600 | 0-98  |
| 604 | Turpentine: . . . . .   |                     |        |       |
|     | (a) Mineral, . . . . .  | Per imperial gallon | 0-600  | 0-03  |
| 605 | " Vegetable, . . . . .  | ..                  | 0-900  | 0-04  |
| 606 | Wax, bees', yellow . . . . .  | Per picul           | 22-000 | 1-60  |
| 607 | " paraffin, . . . . .   | ..                  | 10-000 | 0-50  |
| 608 | " vegetable . . . . .   | ..                  | 15-200 | 0-70  |

## PAPER, WOOD PULP, BOOKS AND MAPS.

|     |   |       |       |
|-----|---|-------|-------|
| 98  | Paper, cigarette, on foldouts   | 10 00 |       |
|     | Per piece (including weight of bobbin)  |       |       |
| 99  | " common printing, calendered and uncalendered, sized and unsized, white and coloured   | 6 10  | 0 32  |
| 100 | Paper, marbled, enamelled and glazed fibre  | 12 20 | 0 64  |
| 101 | " M.G. esp. white and coloured  | 6 40  | 0 32  |
| 112 | " packing and wrapping, brown or coloured   | 6 40  | 0 32  |
| 113 | Paper, printing, calendered and uncalendered, sized and unsized, white and coloured (including simile and M.G. poster, but not including printing paper otherwise enumerated), free of mechanical wood pulp | 3 20  | 0 4   |
| 114 | Paper, strawboard   |       | 5 %   |
| 115 | " unglazed tissue and M.G. bleached sulphite, free of mechanical wood pulp  | 10 00 | 0 50  |
| 116 | Paper, writing, drawing, art printing, bank-note, parchment, papyrus and grass-paper  | 6 00  | 0 50  |
| 117 | Wood pulp, mechanical   | 3 32  | 0 17  |
| 118 | Wood pulp, mechanical:  |       |       |
| 119 | (a) Dry   | 1 66  | 0 083 |
| 120 | (b) Wet (that containing less than 10 % moisture)   |       |       |
| 121 | Charts and maps   |       | Free  |
| 122 | Newspapers and periodicals  |       |       |

## ANIMAL SUBSTANCES, RAW AND PREPARED

|    |   |                |                 |
|----|---|----------------|-----------------|
| 23 | Hides, leather and skins (furs) :                                 |                |                 |
| 24 | Hides, buffalo and cow .....                                      | Per piece      | 22.00      1.10 |
| 25 | Leather belting.....  | <i>ad val.</i> | 3 %             |
| 26 | " " cutl., kbl., enamelled, japanned,<br>patent and oiled colored | By weight      | 28.00           |

10

| Articles.  | Agreed Value.<br>Rs. Tls. | Duty Rate.<br>Rs. Tls. | Articles.   | Agreed Value.<br>Rs. Tls. | Duty Rate.<br>Rs. Tls. |
|--|---------------------------|------------------------|---|---------------------------|------------------------|
| Leather, cow (including that for soles and harness) .....  | 58/00                     | 2/90                   | 499 Coke .....  | Per ton                   | 10/902 0/55            |
| Leather, cow, enamelled, japanned and patent .....   | 180/00                    | 9/00                   | 500 Liquid fuel .....   | Per picul                 | 14/572 0/73            |
| Skins (furs), beaver .....   | ad val.                   | 5%                     | 501 Pitch .....   | Per picul                 | 4/709 0/24             |
| dox .....  | "                         | "                      | 502 Tar, coal .....   | "                         | 1/600 0/08             |
| fox .....  | "                         | "                      | CHINAWARE, ENAMELLED WARE, GLASS, ETC.  |                           |                        |
| arctic, white .....  | "                         | "                      | 503 Basins, tin .....   | Per gross                 | 6/000 0/20             |
| legs .....   | "                         | "                      | 504 Chinaware .....   | ad val.                   | 5%                     |
| red .....  | "                         | "                      | Enamelled ironware:   |                           |                        |
| goat, tanned .....   | "                         | "                      | 505 Mugs, cups, basins and bowls, not over 11 centimetres in diameter .....   | Per dozen                 | 1/000 0/05             |
| untanned .....   | "                         | "                      | 506 Basins and bowls, over 22 centimetres, but not over 35 cm. in diameter .....  | Per dozen                 | 2/000 0/10             |
| hare and rabbit .....  | "                         | "                      | 507 Enamelled ironware, unenumerated .....  | ad val.                   | 5%                     |
| lamb .....   | "                         | "                      | 508 Glass and crystal ware, silvered, bevelled or unbevelled .....  | "                         | "                      |
| unborn .....   | "                         | "                      | 509 plate, silvered, bevelled or unbevelled .....   | Per sq. ft.               | 0/560 0/02             |
| land otter .....   | "                         | "                      | 510 Glass plate, silvered, bevelled or unbevelled, over 5 sq. ft. each .....  | Per sq. ft.               | 0/840 0/042            |
| lynx .....   | "                         | "                      | 511 Glass plate, unsilvered .....   | Per sq. ft.               | 3%                     |
| marten, untanned .....   | "                         | "                      | 512 Glass plate, unsilvered .....   | Per 100 sq. ft.           | 5/000 0/25             |
| musquash .....   | "                         | "                      | 513 Glass, window, common, not over 32 oz. in weight per sq. foot .....   | Per 100 sq. ft.           | 12/000 0/60            |
| raccoon .....  | "                         | "                      | 514 Glass, window, coloured .....   | ad val.                   | 5%                     |
| sable .....  | "                         | "                      | mirrors (see No. 589) .....   |                           |                        |
| sheep, untanned .....  | "                         | "                      | EARTH, PRECIOUS STONES, AND ARTICLES MADE OF.   |                           |                        |
| squirrel .....   | "                         | "                      | 515 Amber .....   | ad val.                   | 5%                     |
| wolf .....   | "                         | "                      | 516 Cement .....  | Per picul                 | 0/900 0/045            |
| Bones, feathers, hair, horns, shells, sinews, tasks, etc.:   |                           |                        | 517 Coral beads .....   | Per catty                 | 16/000 0/80            |
| Bones, tiger .....   | 56/00                     | 2/80                   | 518 Coral beads .....   | ad val.                   | 5%                     |
| Cow bezoar, Indian .....   | 55/00                     | 3/00                   | 519 Coral beads .....   | Per picul                 | 6/000 0/30             |
| Crocodile and armadillo parts of .....   | 3/00                      | 0/15                   | 520 Corundum sand .....   | Per picul                 | 3/800 0/19             |
| Elephants' tusks, whole or parts of .....  | 12/00                     | 0/60                   | 521 Emery and glass powder (see No. 564) .....  | "                         | "                      |
| Feathers, birds, fisher, whole skins .....   | 8/00                      | 0/40                   | 522 cloth and sand-paper. (See No. 577) .....   | ad val.                   | 5%                     |
| tails or backs) .....  | 12/00                     | 2/10                   | 523 Firebricks .....  | ad val.                   | 1/220 0/061            |
| Feathers, peacock .....  | 13/00                     | 0/65                   | 524 Fireclay .....  | Per picul                 | 0/800 0/04             |
| Hair, horse .....  | 34/00                     | 1/70                   | 525 Flints (including flint pebbles) .....  | ad val.                   | 5%                     |
| tails .....  | 140/00                    | 7/00                   | MISCELLANEOUS.  |                           |                        |
| Horns, buffalo and cow .....   | 50/00                     | 2/50                   | 526 Asbestos .....  | Per picul                 | 3/600 0/18             |
| old .....  | 5/00                      | 5%                     | 527 Asbestos boiler composition .....   | Per picul                 | 64/000 3/20            |
| young (Northern) .....   | 180/00                    | 9/00                   | 528 " fibre and metallic packing .....  | "                         | 8/000 0/40             |
| old .....  | 180/00                    | 9/00                   | 529 " millboard .....   | "                         | 41/000 2/20            |
| rhinoceros .....   | 20/00                     | 1/00                   | 530 " sheets and packing .....  | "                         | 40/000 2/00            |
| Musk .....   | ad val.                   | 5%                     | 531 Bags, mats and matting .....  | Per picul                 | 40/000 2/00            |
| Seahorse teeth .....   | 20/00                     | 1/00                   | 532 Bags, cotton, new .....   | Per picul                 | 8/480 0/42             |
| Sinews, cow and deer .....   | "                         | "                      | 533 " gunny, new (see No. 57) .....   | "                         | 18/900 0/95            |
| TIMBER, WOOD, BAMBOOS AND RATANS.  |                           |                        | 534 " old (see No. 58) .....  | ad val.                   | 3%                     |
| Timber:  | 4/20                      | 0/21                   | 535 Hemp or hessian bags, new (see No. 61) .....  | ad val.                   | 30/000 1/50            |
| Laths .....  | 29/00                     | 1/45                   | 536 Mats, straw and grass .....   | Per doz.                  | 8/000 0/40             |
| Ordinary (not including teak and other enumerated woods), rough hewn:  | 25/00                     | 1/15                   | 537 " fancy .....   | ad val.                   | 5%                     |
| Hardwood .....   | 56/00                     | 1/80                   | 538 " Fernura grass (bund) .....  | Each                      | 4/700 0/20             |
| Softwood .....   | 30/00                     | 1/50                   | 539 " rattan .....  | ad val.                   | 3%                     |
| Ordinary, sawn:  | 56/00                     | 1/80                   | 540 " rush .....  | Per 100                   | 71/000 3/60            |
| Hardwood .....   | 30/00                     | 1/50                   | 541 " straw .....   | 5/100 0/20                |                        |
| Ordinary, manufactured (including any process farther than simple sawing), exclusive of masts and spars:   | "                         | "                      | 542 " rattan .....  | Each                      | 0/520 0/01             |
| Hardwood:  | 60/00                     | 3/00                   | 543 Matting, coir, 26 ins. by 100 yards .....   | Per roll of 100 yards     | 37/100 1/90            |
| (a) Clear, on net measure .....  | 42/00                     | 2/16                   | 544 " straw, 36 ins. by 40 yards .....  | Per roll of 40 yards      | 5/000 0/25             |
| (b) Merchantable, on net measure .....   | 50/00                     | 2/50                   | Buttons:  |                           |                        |
| Softwood:  | 36/00                     | 1/80                   | 545 Buttons, fancy (glass, jewellery, etc.) .....   | ad val.                   | 5%                     |
| (a) Clear, on net measure .....  | 135/00                    | 0/75                   | 546 " metal (not including those made of precious metals or plated with precious metals) .....                              | Per gross                 | 0/400 0/00             |
| (b) Merchantable, on net measure .....   | 8/40                      | 0/42                   | 547 Buttons, porcelain .....  | Per 12 gross              | 0/340 0/00             |
| Ordinary, masts and spars .....  | 15/00                     | 0/75                   | 548 " shell .....   | Per gross                 | 0/420 0/00             |
| Hardway sleepers .....   | 0/41                      | 0/32                   | Fans, umbrellas and sunshades:  |                           |                        |
| Teak-wood, beams and planks .....  | 6/70                      | 0/34                   | 549 Fans, palm-leaf, coarse .....   | Per 1,000                 | 7/000 0/30             |
| Wood, bamboo, rattans, etc.:   | 3/20                      | 0/16                   | 550 " " fine .....  | "                         | 20/000 1/00            |
| Canes, bamboo .....  | 15/00                     | 0/75                   | 551 " " fancy .....   | "                         | 12/000 0/60            |
| Rattan skin .....  | 0/41                      | 0/32                   | 552 " " paper or cotton .....   | ad val.                   | 5%                     |
| Rattans, core or whole .....   | 6/70                      | 0/34                   | 553 " silk .....  | ad val.                   | 5%                     |
| split .....  | 3/20                      | 0/16                   | Umbrellas and sunshades:  |                           |                        |
| Wood, camphor .....  | ad val.                   | 5%                     | 549 With handles wholly or partly of precious metals, ivory, mother-of-pearl, tortoiseshell, agate, etc., or jewelled ..... | ad val.                   | 5%                     |
| ebony .....  | "                         | "                      | 550 With all other handles, all cotton:   |                           |                        |
| fragrant .....   | 2/40                      | 0/12                   | (a) Length of ribs not over 17 ins. .....   | Each                      | 0/440 0/00             |
| garoo .....  | "                         | 5%                     | (b) " " over 17 ins. .....  | Each                      | 0/730 0/00             |
| kranje .....   | ad val.                   | "                      | 551 With all other handles, mixtures, silk .....  | Each                      | 1/700 0/00             |
| laka .....   | "                         | "                      | Files and needles:  |                           |                        |
| gamm vira .....  | "                         | "                      | Files of all kinds:   |                           |                        |
| oil .....  | 1/80                      | 0/09                   | 552 Filings surface only, not over 4 ins. long Per doz.   | 1/300 0/00                |                        |
| purn .....   | 4/10                      | 0/21                   | 553 " " over 4 ins., but not over 9 ins. long .....   | Per doz.                  | 2/700 0/00             |
| red and rose .....   | 8/60                      | 0/43                   | 554 " " over 9 ins., but not over 14 ins. long .....  | Per doz.                  | 5/000 0/00             |
| sundal .....   | "                         | 5%                     | 555 Filings surface only, over 14 ins. long .....   | Per doz.                  | 12/000 0/00            |
| dust .....   | ad val.                   | "                      | 556 Filings surface only, over 14 ins. long .....   | Per doz.                  | 54/000 2/00            |
| sapain .....   | 0/18                      | 0/008                  | 557 Needles, Nos. 7 and 6, 0 .....  | Per 100 mill              | 60/000 2/00            |
| scale sticks .....   | "                         | 5%                     | 558 " " 3 and 2, 0 .....  | "                         | 40/000 2/00            |
| scented .....  | ad val.                   | "                      | 559 " assorted (not including 7 in) .....   | "                         | 40/000 2/00            |
| shavings, hinoki .....   | "                         | "                      | Matches, wood, safety or other:   |                           |                        |
| vener .....  | "                         | "                      | 560 Small, in boxes not over 2 ins. by 1 1/2 ins. by 1/2 ins. .....   | Per 100 gross boxes       | 18/400 0/00            |
| In this tariff, by softwood is meant the wood of any coniferous tree, and of all trees with "needle" or spiny leaves, e.g., pines, firs, spruces, larches, cedars, yews, junipers and cypresses. The wood of all trees with broad leaves is to be classed as Hardwood. |                           |                        |   |                           |                        |
| COAL, FUEL, PITCH AND TAR.   |                           |                        |   |                           |                        |
| Coal .....   | 5/400                     | 0/27                   | 561 Large, in boxes not over 2 1/2 ins. by 1 1/2 ins. by 1/2 ins. .....   | Per 50 gross boxes        | 16/000 0/00            |
| briquettes .....   | 10/000                    | 0/50                   | 562 In boxes over above sizes .....   | ad val.                   | 56/000 1/00            |
| Charcoal .....   | 1/000                     | 0/05                   | 563 Chloride of lime .....  | Per picul                 | 2/400 0/00             |

## MISCELLANEOUS—continued.

| Tariff No. | Articles.                                  | Agreed Value.<br>Hk. Tls. | Duty Rate.<br>Hk. Tls. | Tariff No. | Articles.                                     | Agreed Value.<br>Hk. Tls. | Duty Rate.<br>Hk. Tls. |
|------------|--|---------------------------|------------------------|------------|---|---------------------------|------------------------|
| 563        | Labels .....                               | ad val.                   |                        | 581        | Glue, fish.....                               | Per picul                 |                        |
| 565        | Phosphorus .....                           | Per picul                 | 3/50                   | 582        | India-rubber and gutta-percha, crude, ad val. |                           |                        |
|            | Wax, paraffin (see No. 406) ..             | 10/000                    | 0/50                   | 583        | ..... old or waste.....                       | "                         | 5%                     |
| 567        | Wood shavings .....                        | 2/200                     | 0/11                   | 584        | Inks of all kinds .....                       | "                         | "                      |
| 568        | ..... splints .....                        | 2/000                     | 0/10                   | 585        | Insect powder .....                           | "                         | "                      |
| 569        | Metal threads and foil .....               |                           |                        | 586        | Lamp wick.....                                | Per picul                 | 51/600                 |
| 570        | Thread, gold, imitation, on cotton ..      | 3/000                     | 0/15                   | 587        | Leather purses .....                          | Gross                     | 11/200                 |
| 571        | ..... silver.....                          | 1/800                     | 0/09                   | 588        | Machulcs, sewing and knitting .....           | ad val.                   | 5%                     |
| 572        | Tin foil .....                             | 63/000                    | 3/20                   | 589        | Mirrors .....                                 |                           |                        |
|            | Sundry: .....                              |                           |                        | 590        | Moulding, picture .....                       |                           |                        |
| 573        | Bamboo baskets, bamboo blinds and other    |                           |                        | 591        | Osakum .....                                  | Per picul                 | 12/600                 |
|            | bamboo chairs.....                         | ad val.                   | 5%                     | 592        | Rope .....                                    | ad val.                   | 5%                     |
| 574        | Coir yarn .....                            |                           |                        | 593        | Shoes and boots .....                         |                           |                        |
| 576        | Corriage and twine .....                   |                           |                        | 594        | Starch .....                                  |                           |                        |
| 577        | Emery cloth and sand-paper (sheet not over |                           |                        | 595        | Sulphur .....                                 |                           |                        |
|            | 144 square inches).....                    | 5/000                     | 0/25                   | 596        | Tinder .....                                  | Per picul                 | 9/000                  |
| 578        | Furniture and other woodware .....         |                           | 5%                     | 597        | Worm tablets, in bottles, not over 60 pieces  | Per dozen                 | 0/740                  |
| 579        | Glue (not including fish glue) .....       | 20/000                    | 1/00                   |            |   |                           | 0/057                  |
| 580        | ..... cow, refuse .....                    | 20/000                    | 1/00                   |            |   |                           |                        |

## UNENUMERATED GOODS.

598 Unenumerated goods .....

## JAPAN

## ALPHABETICAL INDEX TO TARIFF

| No.                            | Articles.     | No.                            | Articles.     | No.                             | Articles.     |
|--------------------------------|---------------|--------------------------------|---------------|---------------------------------|---------------|
| Acetone ..                     | 194           | Cane ..                        | 608           | Cycles, and parts of ..         | 566, 666      |
| Acids ..                       | 153-162       | Caenas, roofing ..             | 317           | Leathrine ..                    | 148           |
| Agricultural implements ..     | 496           | ..... tarred ..                | 317           | Down ..                         | 75            |
| Air cushions ..                | 335           | Caps ..                        | 353           | Drawers ..                      | 346           |
| Albums ..                      | 354           | Capsules for bottles ..        | 502           | Dredgers ..                     | 585           |
| Alcohol ..                     | 56, 197, 198  | Carbon, electric lighting ..   | 619           | Drugs ..                        | 122-230       |
| ..... methylic ..              | 196           | Card clothing ..               | 605           | Dyes ..                         | 236-270       |
| Alumwood ..                    | 138           | Carpis, playing ..             | 390           | Dynamite ..                     | 231           |
| Aluminium, and manufactures .. | 182           | Carpets ..                     | 328           | .....                           | 678, 680      |
| .....                          |               | Carriages ..                   | 561           | Eggs ..                         | 39            |
| Amber ..                       | 463           | Cartridges ..                  | 232           | Elastic webbing ..              | 320           |
| Amber ..                       | 415, 416      | Carts ..                       | 605           | Electric batteries ..           | 547           |
| Ammonia ..                     | 188-190       | Cases, dressing, &c. ..        | 637           | Emery, and manufactures of ..   | 318, 384, 406 |
| Anchors ..                     | 488           | Cash boxes ..                  | 117           | Envelopes ..                    | 574, 576, 577 |
| Aniline salt ..                | 215           | ..... registers ..             | 518           | .....                           | 108, 120      |
| Animals, living ..             | 3-11          | Catechu ..                     | 141           | Explosives ..                   | 231           |
| Autofebris ..                  | 206           | Catgut ..                      | 226           | Extract of meat ..              | 57            |
| Anti-fouling compositions ..   | 296           | Caustic potash ..              | 163           | Eyeglasses ..                   | 433           |
| Antimony ..                    | 470           | ..... soda ..                  | 632           | .....                           | 271-343       |
| Apparatus, diving ..           | 590           | Celloid, and manufactures ..   | 132-230       | Fabrics ..                      | 383           |
| Arms, fire ..                  | 560           | Cement ..                      | 432, 433      | Fals ..                         | 108, 120      |
| Artists' caucas ..             | 311           | Cerium, nitrate of ..          | 192           | Feathers, and manuf. of ..      | 627           |
| Asbestos ..                    | 265           | Chains ..                      | 489, 491, 566 | Felts ..                        | 307, 628      |
| Asphalt ..                     | 265           | Chalk ..                       | 251, 264      | Ferro-cyanide of potash and     | 183-186       |
| Automobiles ..                 | 563           | Charcoal ..                    | 616, 617      | .....                           | 183-186       |
| Axles ..                       | 562           | Chassis ..                     | 398           | Fireproof manufactures ..       | 636           |
| Bacon ..                       | 52            | Cheese ..                      | 122-230       | Fire-works ..                   | 251           |
| Bags ..                        | 338-340       | Chemicals ..                   | 200           | Fish ..                         | 52            |
| Baking powder ..               | 217           | Chicory ..                     | 531           | Fittings, furniture and door .. | 274           |
| Balsam ..                      | 537           | Chloroform ..                  | 212           | Flax ..                         | 274           |
| Bamboos ..                     | 142           | Chronometers ..                | 502           | Flours ..                       | 638           |
| Bandages ..                    | 229           | Cinchonine ..                  | 252           | Flowers, artificial ..          | 638           |
| Bank-notes ..                  | 336           | Cinnabar ..                    | 68            | Fodder ..                       | 464, 461, 471 |
| Barley ..                      | 127, 128, 140 | Cigarettes ..                  | 68            | Foils ..                        | 56, 58        |
| Barometers ..                  | 13, 14        | Cigars ..                      | 426           | Food ..                         | 185           |
| Beads, glass ..                | 342           | Clay ..                        | 528-530       | Formalin ..                     | 626           |
| Beans ..                       | 45            | Clacks, acid parts ..          | 314-533       | Frames, picture ..              | 31            |
| Bed quilt ..                   | 336           | Cloth, bookbinders' ..         | 137           | Fruits ..                       | 638           |
| Bedstead ..                    | 516           | Clothing and accessories ..    | 429           | Fungi ..                        | 69, 70        |
| Belt ..                        | 63            | .....                          | 344           | Furs ..                         | 231           |
| Belt ..                        | 10            | Coats, waterproof ..           | 211           | Galls ..                        | 140           |
| Bells ..                       | 508           | Cocaine ..                     | 492           | Game ..                         | 52            |
| Belt, machinery ..             | 337, 629      | Cocks and valves ..            | 36            | Games, and accessories ..       | 610           |
| Belts ..                       | 362           | Cocoa ..                       | 105           | Gas meters ..                   | 539           |
| Binculans ..                   | 533           | ..... butter ..                | 245           | .....                           | 438           |
| Biscuits ..                    | 47            | Cocoons ..                     | 34            | Gauges ..                       | 536, 545      |
| Bismuth ..                     | 187           | Coffee ..                      | 511           | Gauze ..                        | 225           |
| Bladders ..                    | 85            | ..... mills ..                 | 430           | Gelatin ..                      | 298, 299      |
| Blanket ..                     | 326           | Coins ..                       | 236-256, 265  | ..... capsules ..               | 146           |
| Blanket ..                     | 568           | Coke ..                        | 623, 632      | .....                           | 127           |
| Bobbin ..                      | 605           | Collars ..                     | 31-59         | German silver ..                | 126           |
| Boiler ..                      | 569           | Colours ..                     | 349           | Gluseng ..                      | 347           |
| Bolts ..                       | 477           | Combs ..                       | 532           | Glass, and manufactures of ..   | 441-457       |
| Bolts, anders' cloth ..        | 75, 93        | Comestibles ..                 | 21            | Gloves ..                       | 145           |
| Bolts ..                       | 309           | Comforters ..                  | 602           | .....                           | 189           |
| Bolts and shoes ..             | 355           | Compasses ..                   | 45            | Gold, and manufactures of ..    | 460           |
| Bonnet ..                      | 170           | Confectioneries ..             | 461           | Grains and seeds ..             | 23-30         |
| Bonnet ..                      | 351           | Copper, and manufactures of .. | 606           | Grindstones ..                  | 408           |
| Bonnet ..                      | 296, 297, 331 | Copra ..                       | 83, 90        | Gum ..                          | 144           |
| Bonnet ..                      | 611, 615      | Coral, and manufactures of ..  | 296, 297      | Gunny bags ..                   | 339, 340      |
| Bonnet ..                      | 471           | Coriander ..                   | 503, 611      | Guns ..                         | 231           |
| Bonnet ..                      | 406, 436      | Coriander ..                   | 501           | Guts, fishing ..                | 260           |
| Bonnet ..                      | 216           | Corks ..                       | 118, 222      | Gutta-percha and manufac-       | 629, 630      |
| Bonnet ..                      | 634           | Corkeraces ..                  | 271-273, 298  | .....                           | 423, 424      |
| Bonnet ..                      | 634           | Cosmetics ..                   | 483           | Hair ..                         | 71, 282       |
| Bonnet ..                      | 338           | Cotton, and manufactures of .. | 458, 495      | Hammocks ..                     | 393           |
| Bonnet ..                      | 53            | Crocodile, carbonate of ..     | 315           | Handkerchiefs ..                | 324           |
| Bonnet ..                      | 357           | Crocodile ..                   | 38            | Hoodies, umbrellas and walking  | 624           |
| Bonnet ..                      | 486           | Cuffs ..                       | 330           | stick ..                        | 631           |
| Bonnet ..                      | 193           | Curry ..                       | 499           | Hard fibres ..                  | 539, 540      |
| Bonnet ..                      | 392           | Cardinals ..                   |               |                                 |               |
| Bonnet ..                      | 395           | Cutlery ..                     |               |                                 |               |
| Bonnet ..                      | 116           |                                |               |                                 |               |



|        | Nos.                             |                             | Nos.                    |                              | Nos.              |                              | Nos.                         |
|--------|----------------------------------|-----------------------------|-------------------------|------------------------------|-------------------|------------------------------|------------------------------|
| ca     | 419                              | Pitch                       | 269, 267                | Shellfish                    | 9, 52             | Tissues, embroidered         | Nos.                         |
| scopes | 535                              | Plaids, straw               | 621                     | Shells                       | 86, 87, 93        | " waterproof                 | 308                          |
| lk     | 55                               | Plants                      | 260                     | Shirts                       | 345               | Tobacco                      | 319                          |
| llet   | 202                              | Plasters                    | 423                     | Shoe laces                   | 305               | Tools                        | 585, 496                     |
| net    | 18, 19                           | Plasters                    | 225                     | Shuttles                     | 606               | Tooth powders                | 222                          |
| llet   | 112                              | Platinum                    | 459                     | Silk, and manufactures of    | 286-291, 303, 305 | Tortoise-shell, and manufac- | 87, 88                       |
| llet   | 60                               | Plumbago                    | 427                     | Sliver, and manufactures of  | 460               | Tresses of                   | 325                          |
| llet   | 402-435                          | Pinshes                     | 298, 299, 301, 303, 304 | Skirts, and manufactures of  | 81                | Toga                         | 641                          |
| llet   | 454                              | Pishah, shoe                | 173-179                 | Slits, and manufactures of   | 71, 77, 94        | Trimnings                    | 331                          |
| llet   | 612                              | Potash                      | 439                     | Slate                        | 409               | Turmeric                     | 80, 81, 93                   |
| llet   | 42                               | Posteries                   | 8                       | Socks                        | 58                | Tasks                        | 276, 281, 298, 297           |
| llet   | 306                              | Poultry                     | 218                     | Soda                         | 117               | Typewriters                  | 519                          |
| llet   | 332                              | Powder, insect              | 412                     | Solder                       | 347               | " ribbons for                | 323                          |
| llet   | 379                              | Precious stones             | 253                     | Sparteries                   | 163-173           | Tyres                        | 565, 366                     |
| llet   | 626                              | Projectiles                 | 261                     | Spectacles and eyeglasses    | 620               | Umbrellas                    | 62                           |
| llet   | 349                              | Pulp                        | 404                     | Spices                       | 433               | Undershirts                  | 316                          |
| llet   | 557                              | Pumice stone                | 591                     | Spirits                      | 630               | Valves                       | 392                          |
| llet   | 134                              | Purins                      | 267                     | Sponges                      | 65                | Vanilla                      | 221                          |
| llet   | 135                              | Putty                       | 209                     | Starches                     | 92                | Varnish                      | 257                          |
| llet   | 39                               | Quinine                     | 341                     | Steam engines                | 576               | Vaseline                     | 119                          |
| llet   | 477                              | Raga                        | 462, 453                | " locomotives                | 574               | Vegetables                   | 31                           |
| llet   | 204                              | Railway material            | 699, 623                | " turbines                   | 575               | Vehicles                     | 367                          |
| llet   | 350                              | Rattan, and manufactures of | 605                     | Stearin                      | 110               | Veilings                     | 299, 301, 303, 304           |
| llet   | 505                              | Reeds, metal                | 144                     | Steel, and manufactures of   | 462               | Velvets                      | 48                           |
| llet   | 206, 324                         | Resins                      | 560                     | Sticks, umbrells and walking | 621               | Venice                       | 364                          |
| llet   | 28, 29, 31                       | Revolvers                   | 323, 331                | Stockings                    | 348               | Vinegar                      | 496                          |
| llet   | 627                              | Ribbons                     | 12                      | Stoves                       | 408-414           | Wadding                      | 51                           |
| llet   | 17                               | Rice                        | 409                     | Stoves                       | 63                | Wafers                       | 228                          |
| llet   | 314, 315                         | Rivets                      | 126, 129, 132           | Straw                        | 514               | Waters, and parts            | 526, 527                     |
| llet   | 93, 104, 106, 107, 112, 118, 120 | Roofing slates              | 296, 297                | Sugar                        | 608               | Waters, mineral              | 60                           |
| llet   | 458                              | Roots                       | 144                     | Salt                         | 10, 41, 43        | Waxes                        | 114, 115, 118, 120, 268      |
| llet   | 12                               | Ropes                       | 267                     | Salt                         | 149               | Wheat                        | 16                           |
| llet   | 266                              | Rosin                       | 203                     | Salt                         | 226               | Wheels                       | 562, 605                     |
| llet   | 362-401                          | Rings, travelling           | 566                     | Salt                         | 351, 353          | Whetstones                   | 624                          |
| llet   | 62                               | Saccharin                   | 517                     | Salt                         | 49                | Whips                        | 219                          |
| llet   | 81                               | Saddles, cycle              | 239                     | Salt                         | 329               | Whistles                     | 251                          |
| llet   | 21                               | Safes                       | 124                     | Salt                         | 61                | Wicks, lamp                  | 328                          |
| llet   | 506                              | Safflower                   | 215                     | Salt                         | 145               | Windlasses                   | 584                          |
| llet   | 561                              | Saffron                     | 122                     | Salt                         | 141               | Window blinds                | 334                          |
| llet   | 261                              | Sake                        | 402-405                 | Salt                         | 321               | Wines                        | 64, 65                       |
| llet   | 37                               | Salt, aniline               | 388                     | Salt                         | 258               | Wire                         | 462, 464, 466, 471, 472, 475 |
| llet   | 118, 119, 222                    | Salt                        | 139                     | Salt                         | 32                | " rope                       | 462, 476                     |
| llet   | 555, 556                         | Sand-paper                  | 52                      | Salt                         | 534               | Wood, and manufactures of    | 612-615, 626                 |
| llet   | 150                              | Sand-paper                  | 52                      | Salt                         | 541               | Wool, and manufactures of    | 282, 283, 301                |
| llet   | 391                              | Sandal wood                 | 537                     | Salt                         | 292               | Yaros                        | 272-295                      |
| llet   | 626                              | Sardines                    | 268                     | Salt                         | 437               | Yeast                        | 2                            |
| llet   | 394                              | Sauces                      | 23-27                   | Salt                         | 466               | Zinc, and manufactures of    | 457                          |
| llet   | 392                              | Sausages                    | 349                     | Salt                         | 298-306           |                              |                              |
| llet   | 236-270                          | Scales                      |                         |                              |                   |                              |                              |
| llet   | 505                              | Seeds                       |                         |                              |                   |                              |                              |
| llet   | 471                              | Sealing wax                 |                         |                              |                   |                              |                              |
| llet   | 462                              | Seeds                       |                         |                              |                   |                              |                              |
| llet   | 560                              | Sewals                      |                         |                              |                   |                              |                              |

## MONEY, WEIGHTS AND MEASURES.

**MONEY.**—The *yen* is the legal monetary unit of Japan.  
**WEIGHTS.**—The *kin* is equal to the troy, or 600 grammes of the metric system of weights, or 1-32277 pounds English avoirdupois weight.

The pound and ton are English avoirdupois weights.  
**MEASURES.**—The square foot and square yard are the English surface measure, and are respectively equal to 0-0929 and 0-8361 of a square metre. The cubic foot is the English cubic measure, and is equal to 0-0283 of a cubic metre.

The gallon is the standard wine measure of the United States of America. The litre and hectolitre are the measures of capacity of the metric system.

The letters "n. o. p. l." are to read "not otherwise provided for."

## CUSTOMS TARIFF LAW.

(To force July 17, 1911.)

**ARTICLE I.**—Customs duties shall be imposed according to the annexed tariff upon articles imported from foreign countries.

**ARTICLE II.**—Duty upon an article subject to *ad valorem* duty shall be levied according to the value thereof at the time of its arrival at the port of importation.

**ARTICLE III.**—With regard to articles the produce or manufacture of the regions which do not enjoy the benefit of special conventional arrangements, a benefit not exceeding the limits provided for in those arrangements may, by Imperial Ordinance designating the regions and articles, be extended to such articles, if necessary.

**ARTICLE IV.**—With respect to articles the produce or manufacture of the regions which do not enjoy the benefit of special conventional arrangements, a benefit not exceeding the limits provided for in those arrangements may, by Imperial Ordinance designating the regions and articles, be extended to such articles, if necessary.

**ARTICLE V.**—In respect of articles the produce or manufacture of the regions which do not enjoy the benefit of special conventional arrangements, a benefit not exceeding the limits provided for in those arrangements may, by Imperial Ordinance designating the regions and articles, be extended to such articles, if necessary.

**ARTICLE VI.**—The import duty on rice and paddy may, in case of failure of crops be reduced by Imperial Ordinance to a rate not falling below 40 sen per 100 *kin* for a period to be fixed by the Imperial Ordinance.

**ARTICLE VII.**—The following articles are exempted from import duty:—

Articles for the use of the Imperial household; articles belonging to chiefs of foreign states, their families, and suites, visiting Japan; arms, ammunition and explosives imported by the Army or the Navy; mineral oils other than the crude oils imported for use as fuel by the Army or the Navy, with a specific gravity exceeding 0-875 at 15 degrees centigrade; warships; articles for personal use of foreign Ambassadors and Ministers accredited to Japan and articles for personal use of the members of the Embassies and Legations in Japan of those countries which exempt from Customs duty the articles for personal use of the members of the Japanese Embassies and Legations in such countries, and articles for official use of the

Consulates in Japan of those countries which exempt from Customs duty the articles for official use of the Japanese Consulates in such countries; orders, decorations, medals, and badges conferred upon persons resident in this country; records, documents, and other papers; articles imported as specimens or objects of reference which are to be exhibited in Government or public schools, museums, commercial museums, or other institutions, and private technical schools; articles contributed for the purpose of charity or relief; Government monopoly articles imported by the Government; samples of merchandise which are only fit to be used as such; articles of value and tools and instruments of professional use as such travellers and are recognised as such by the Customs; articles sent back by persons changing their residences, provided that such effects have already been used; exported articles which are re-imported within five years without any change in the character of the articles at the time of exportation, excepting, however, alcohol, alcoholic liquors, sugar, and articles which were exempted from import duty or granted a drawback thereof under Art. VIII, or Art. IX; receptacles of exported goods designated by Ordinance when such receptacles are re-imported; fish, shell-fish, mollusca, sea-animals, sea-weeds, and other articles which are imported in the form of simple process, for aquatic products caught or gathered by vessels which set out for the purpose from Japan, and their manufactures; articles of simple process, provided that they are imported in the form of simple process, and attached thereto; articles for ships' use delivered in open ports to ships and vessels bound for foreign countries; wrecks and equipments of shipwrecked Japanese vessels; exported goods shipped by vessels which cleared Japanese ports, and brought goods on account of the shipwreck of such vessels; horses, cattle, swine, sheep and poultry, for breeding, and products of serum or vaccine against animal plague, imported by the State and Prefectures, and horses and cattle, for breeding, imported by associations of horse or cattle breeders.

**ARTICLE VIII.**—The following articles are exempted from import duty if they are to be re-exported within one year from the date of importation, provided that security corresponding in amount to the duty is deposited at the time of importation:—

Articles imported for the purpose of having work done thereon, which are designated by Ordinance; receptacles of imported goods, which are designated by Ordinance; articles imported for repair; articles imported for the purpose of scientific research; articles imported as articles for trial; samples imported for the purpose of collecting orders; articles imported for use in theatrical and other performances.

**ARTICLE IX.**—When articles designated by Ordinance have been manufactured with imported raw materials and are exported to foreign countries, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

When manures designated by Ordinance have been manufactured with imported raw materials, the whole or part of the import duty on such materials may be refunded in a manner to be determined by Ordinance.

Any person who obtains or attempts to obtain fraudulently or illegally

the refundment mentioned in the preceding two paragraphs shall be dealt with according to the provision of Art. LXXV. of the Customs Duties Law.

ARTICLE X.—Imported manufactured articles which are furnished or fitted up in a vessel which is constructed in Japan are exempted from import duty if they are exported together with such vessel within two years from the date of importation, provided that security corresponding to amount to the duty is deposited at the time of importation.

ARTICLE XI.—The importation of the articles specified hereunder is prohibited:—

Opium and utensils for smoking opium, excepting those imported by the Government; counterfeit, altered, or imitation coins, paper money, bank notes, and negotiable papers; books, pictures, carvings, and other articles injurious to public security or morals; articles which infringe rights in patents, utility models, designs and trademarks and copyrights.

**Note.**—The rates of duty under the Treaties of Commerce and Navigation between Japan, Great Britain, Germany, France and Italy are shown in the columns headed "Conventional Tariff rates of Duty and indicated by the initial letters B. G. F. I.

For supplementary explanations on certain points see Appendix.

For list of articles entitled to drawback see end of tariff.

#### IMPORT TARIFF.

| N. No.  | Articles.  | General Tariff Rates of Duty. Yen. | Conventional Tariff Rates of Duty. Yen. | Nos. | Articles.  | General Tariff Rates of Duty. Yen. | Conventional Tariff Rates of Duty. Yen. |
|---|--|------------------------------------|---|------|--|------------------------------------|---|
| <b>GROUP I.—PLANTS AND ANIMALS (LIVING).</b>          |  |                                    |   |      |  |                                    |   |
| 1   | Plants, twigs, stems, stalks and roots, (for planting or grafting).....                | Free                               | —                                       |      | (B).—Other:—   |                                    |   |
| 2   | Fungi for culture:—  |                                    |   |      | 1. Preserved in tin (including receptacles).....per 100 kin                                  | 7-25                               | —                                       |
| 1   | (a) Yeast:—  |                                    |   |      | 2. Preserved in bottle (including receptacles).....per 100 kin                               | 8-50                               | —                                       |
| 1   | (a) Pressed.....per 100 kin  | 2-00                               | —                                       |      | 3. Preserved in jar (including receptacles).....per 100 kin                                  | 3-20                               | —                                       |
| 1   | (b) Other.....   | Free                               | —                                       |      | 4. Other:—   |                                    |   |
| 2   | Saccharifying fungi, known as "Koji".....  | ad val. 20 %                       | —                                       |      | (a) Fresh fruits.....per 100 kin   | 4-00                               | —                                       |
| 3   | Other.....   | Free                               | —                                       |      | (b) Dried fruits.....  | 6-90                               | —                                       |
| 3   | Horses.....  | ad val. 5 %                        | —                                       |      | (c) Nuts.....  | 7-85                               | —                                       |
| 4   | Bulls, oxen and cows.....  | ad val. 10 %                       | —                                       |      | (d) Other.....   | ad val. 30 %                       | —                                       |
| 4   | Sheep.....   | 2-00                               | —                                       |      | Ex 31 2. Other:—   |                                    |   |
| 6   | Goats.....   | 2-30                               | —                                       |      | (A).—Vegetables:—  |                                    |   |
| 7   | Swine.....   | ad val. 20 %                       | —                                       |      | 1. Preserved in tin (including preserved tomatoes (including receptacles).....per 100 kin    | —                                  | 6-00 I                                  |
| 8   | Poultry.....   | ad val. 20 %                       | —                                       |      | Ex 2 (B-1):—   |                                    |   |
| 9   | Fish, shellfish and molluscs:—   |                                    |   |      | Fruits preserved in tins (including receptacles).....per 100 kin                             | —                                  | 5-50 I                                  |
| 1   | (a) Fresh fish.....  | Free                               | —                                       |      | Ex 2 (B-4 a):—   |                                    |   |
| 2   | Other.....   | ad val. 20 %                       | —                                       |      | Fresh lemons.....  | —                                  | 2-50 I                                  |
| 10  | Bees.....  | ad val. 10 %                       | —                                       |      | 32 Tea:—   |                                    |   |
| 11  | Animals, not otherwise provided for.....   | ad val. 20 %                       | —                                       |      | 1. Black tea.....  | 22-60                              | —                                       |
| <b>GROUP II.—GRAINS, FLOURS, STARCHES AND SEEDS.</b>  |  |                                    |   |      |  |                                    |   |
| 12  | Rice and paddy.....per 100 kin   | 1-00                               | —                                       |      | 2. Black dust tea.....   | 6-80                               | —                                       |
| 13  | Barley.....  | 0-35                               | —                                       |      | 3. Other.....  | 6-00                               | —                                       |
| 14  | Pearl barley.....  | 4-00                               | —                                       |      | 33 Mat and other tea substitutes.....  | ad val. 45 %                       | —                                       |
| 15  | Malt.....  | 2-20                               | —                                       |      | 34 Coffee:—  |                                    |   |
| 16  | Wheat.....   | 0-77                               | —                                       |      | 1. In the bean.....per 100 kin   | 15-10                              | —                                       |
| 17  | Oats.....  | 0-65                               | —                                       |      | 2. Other.....  | 25-10                              | —                                       |
| 18  | Millet, Italian or German.....   | 0-50                               | —                                       |      | 35 Chicory and other coffee substitutes....  | ad val. 45 %                       | —                                       |
| 19  | "common ( <i>pentium millicum</i> ).....   | 0-35                               | —                                       |      | 36 Cocoa (not sugared):—   |                                    |   |
| 20  | Indian corn.....   | 0-30                               | —                                       |      | 1. In the bean.....per 100 kin   | 6-00                               | —                                       |
| 21  | Beans and peas:—   |                                    |   |      | 2. Other (including receptacles) ..  | 43-00                              | —                                       |
| 1   | (a) Soja beans.....  | 0-70                               | —                                       |      | 37 Pepper:—  |                                    |   |
| 2   | Red or white beans, small ( <i>Phaseolus subtrifolatus</i> ).....per 100 kin           | 0-50                               | —                                       |      | 1. In the seed.....  | 9-35                               | —                                       |
| 3   | Beans ( <i>Vicia faba</i> ).....   | 0-40                               | —                                       |      | 2. Other (including receptacles) ..  | 11-70                              | —                                       |
| 4   | Green beans, small ( <i>Phaseolus radiatus</i> ).....per 100 kin                       | 0-50                               | —                                       |      | 38 Curry:—   |                                    |   |
| 5   | Pease ( <i>Pisum sativum</i> ).....  | 0-45                               | —                                       |      | 1. In powder (including receptacles) ..  | 21-10                              | —                                       |
| 6   | Ground nuts:—  |                                    |   |      | 2. Other.....  | ad val. 40 %                       | —                                       |
| 1   | (a) Unshelled.....   | 0-80                               | —                                       |      | 39 Mustard:—   |                                    |   |
| 2   | (b) Other.....   | 0-95                               | —                                       |      | 1. In powder (including receptacles) ..  | 8-35                               | —                                       |
| 7   | Other (excluding those for medicinal use).....per 100 kin                              | 0-45                               | —                                       |      | 2. Other.....  | ad val. 40 %                       | —                                       |
| 72  | Flours, meals or groats of grains and starches:—                                       |                                    |   |      | 40 Sugar:—   |                                    |   |
| 1   | (a) Wheat flour.....per 100 kin  | 1-85                               | —                                       |      | 1. Under No. 11 Dutch standard.....  | 2-50                               | —                                       |
| 2   | Oatmeal.....   | 5-00                               | —                                       |      | 2. Under No. 15 Dutch standard.....  | 3-10                               | —                                       |
| 3   | Corn meal.....   | 3-15                               | —                                       |      | 3. Under No. 18 Dutch standard.....  | 3-35                               | —                                       |
| 4   | Tapioca and manioc.....  | 1-05                               | —                                       |      | 4. Under No. 21 Dutch standard.....  | 4-25                               | —                                       |
| 5   | Sago.....  | 2-01                               | —                                       |      | 5. Other.....  | 4-65                               | —                                       |
| 6   | Other.....   | 1-65                               | —                                       |      | 41 Rock candy sugar, cube sugar, loaf sugar and similar sugar.....per 100 kin                | 7-40                               | —                                       |
| 23  | Sesame seed.....   | 1-00                               | —                                       |      | 42 Molasses:—  |                                    |   |
| 24  | Seeds of <i>Perilla acuminata</i> .....  | 0-85                               | —                                       |      | 1. Containing not more than 40 % by weight of sugar calculated as cane sugar.....per 100 kin | 1-30                               | —                                       |
| 25  | Rapeseed and mustard seed.....   | 0-65                               | —                                       |      | 2. Other.....  | 2-50                               | —                                       |
| 26  | Linseed.....   | Free                               | —                                       |      | 43 Grape sugar, malt sugar and "Ame" ..  | 13-65                              | —                                       |
| Ex 26 (a)   | Hemp seed.....   | —                                  | —                                       |      | 44 Honey (including receptacles) ..  | 7-20                               | —                                       |
| (b)   | Castor seed.....   | —                                  | —                                       |      | 45 Confectioneries and cakes (including receptacles).....per 100 kin                         | 32-60                              | —                                       |
| 27  | Cotton seed.....   | —                                  | —                                       |      | 46 Jams, fruit jellies and the like (including receptacles).....per 100 kin                  | 17-50                              | —                                       |
| 28  | Irony nuts.....  | —                                  | —                                       |      | 47 Biscuits (not sugared) (including receptacles).....per 100 kin                            | 13-30                              | —                                       |
| 29  | Cocoanuts.....per 100 kin  | 0-70                               | —                                       |      | 48 Macarons, vermicelli and the like ..  | 7-90                               | 6-00 I                                  |
| Ex 29   | India-rubber wood, gutta percha wood, indigo plant seed.....                           | Free                               | —                                       |      | 49 Fruit juices and syrups:—   |                                    |   |
| 30  | Grains and seeds n. o. p. f. (excluding those for medicinal use).....                  | ad val. 15 %                       | —                                       |      | 1. Fruit juices (sugared) and syrups:—   |                                    |   |
| <b>GROUP III.—BEVERAGES, COMESTIBLES AND TOBACCO.</b> |  |                                    |   |      |  |                                    |   |
| 51  | Vegetables, fruits and nuts:—  |                                    |   |      | (a) In bottle or tin (including receptacles).....per 100 kin                                 | 15-30                              | —                                       |
| 1   | Preserved with sugar, molasses, syrup or honey (including receptacles).....per 100 kin | 12-70                              | —                                       |      | (b) Other.....   | 10-70                              | —                                       |
| 2   | Other:—  |                                    |   |      | 50 Sauces:—  |                                    |   |
| (A).—Vegetables:—                                     |  |                                    |   |      | 1. In cask.....  | 8-25                               | —                                       |
| 1   | Preserved in tin (including receptacles).....per 100 kin                               | 7-90                               | —                                       |      | 2. Other (including receptacles) ..  | 11-00                              | —                                       |
| 2   | Preserved in bottle (including receptacles).....per 100 kin                            | 7-60                               | —                                       |      | 51 Vinegar.....per 100 litres  | 13-90                              | —                                       |
| 3   | Preserved in jar (including receptacles).....per 100 kin                               | 1-95                               | —                                       |      |  |                                    |   |
| 4   | Other.....   | ad val. 30 %                       | —                                       |      |  |                                    |   |

\* Import duty suspended until 31st October, 1920.

† Import duty on beans suspended until 30th November, 1920.

#### SUPPLEMENTARY ARTICLE.

ARTICLE XII.—The date at which the present Law will be put into operation shall be determined by Imperial Ordinance.

By virtue of Imperial Ordinance No. 313 of July 19, 1910, the present Tariff shall enter into force on July 17, 1911.

#### COUNTRIES ENTITLED TO THE BENEFIT OF CONVENTIONAL TARIFF.

Argentina, Austria-Hungary, Belgium, Brazil, Chile, Colombia, Denmark, Germany, France, German Empire and the Austro-Hungarian Empire, Greece, Italy, Mexico, Netherlands including colonies, Norway, Peru, Russia, Siam, Spain, Sweden, Switzerland, United Kingdom of Great Britain and Ireland including India, Canada, The United States of America including outlying possessions.

| Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. | Nos.<br>66 | Articles.<br>Alcoholic liquors, n.o.p.f. :  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
|---|---|--|------------|---|---|--|
| Vinegar containing more than 10 grammes of acetic acid in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 3 yen per 100 litres for every additional one gramme of acetic acid.                            |   |  |            | 1. Containing not more than 7 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C. . . . .  | 20.00                                       | —  |
|   |   |  |            | per 100 litres  |   |  |
|   |   |  |            | 2. Other :—   |   |  |
|   |   |  |            | (A) In bottle . . . . .   | 110.00                                      | —  |
|   |   |  |            | (B) In other receptacle . . . . .   | 60.00                                       | —  |
|   |   |  |            | Note.—Those containing more than 50 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C., are subject to an additional duty at the rate of 1 yen per 100 litres for every additional 1 % of pure alcohol. |   |  |
| 1. Fresh :—   |   |  |            | 67 Beverages and confectionaries, n.o.p.f. :  |   |  |
| (a) Beef . . . . . per 100 kin  | 3.50  | —  |            | 1. Sugared . . . . .  | ad val. 60 %                                | —  |
| (b) Mutton . . . . .  | 6.00  | —  |            | 2. Other . . . . .  | ad val. 40 %                                | —  |
| (c) Other . . . . .   | ad val. 30 %                                | —  |            |   |   |  |
| 2. Preserved in tin, bottle or jar :—   |   |  |            | 68 Tobacco :—   |   |  |
| (A) Meats, poultry and fowl . . . . .   | ad val. 35 %                                | —  |            | 1. Cigars, cigarettes and cut tobacco . . . . .   | ad val. 355 %                               | —  |
| (B) Fish, shellfish and molluscs . . . . .  | ad val. 40 %                                | 20 % F   |            | 2. Chewing tobacco . . . . .  | 2.25  | —  |
| (a) Sardines in oil . . . . .   | ad val. 40 %                                | —  |            | 3. Snuff . . . . .  | 5.17  | —  |
| (b) Other . . . . .   | ad val. 30 %                                | —  |            | 4. Other . . . . .  | ad val. 355 %                               | —  |
| 3. Other :—   |   |  |            |   |   |  |
| (A) Sausages . . . . . per 100 kin  | 17.00                                       | —  |            |   |   |  |
| (B) Ham and bacon . . . . .   | 16.50                                       | —  |            |   |   |  |
| (C) Salted meats . . . . .  | 5.65  | —  |            |   |   |  |
| (D) Salted whale meat :—  |   |  |            |   |   |  |
| (a) Tail meat . . . . .   | 3.60  | —  |            |   |   |  |
| (b) Other . . . . .   | 1.90  | —  |            |   |   |  |
| (E) Salted fish . . . . .   | 2.00  | —  |            |   |   |  |
| (F) Other . . . . .   | ad val. 30 %                                | —  |            |   |   |  |
| Butter, artificial butter and ghee . . . . .  |   |  |            |   |   |  |
| per 100 kin   | 29.80                                       | 27.00 F  |            |   |   |  |
| Natural butter . . . . . per 100 kin  | 20.50                                       | —  |            |   |   |  |
| Condensed milk (including receptacles) . . . . .  |   |  |            |   |   |  |
| per 100 kin   | 5.55  | —  |            |   |   |  |
| Infant foods (including receptacles) . . . . .  |   |  |            |   |   |  |
| per 100 kin   | 24.30                                       | —  |            |   |   |  |
| Tea extract (including receptacles) . . . . .   |   |  |            |   |   |  |
| per 100 kin   | 72.50                                       | —  |            |   |   |  |
| Leptine, somatose, hemoglobin and similar tonic foods . . . . .   | ad val. 35 %                                | —  |            |   |   |  |
| Eggs, fresh . . . . . per 100 kin   | 6.00  | —  |            |   |   |  |
| Mineral waters, soda water and similar beverages, not containing sugar or alcohol . . . . . per 100 litres  | 16.00                                       | —  |            |   |   |  |
| Wine . . . . .  | 17.00                                       | —  |            |   |   |  |
| Chinese liquors, fermented . . . . .  | 17.00                                       | —  |            |   |   |  |
| Beer, ale, porter and stout . . . . .   | 12.00                                       | —  |            |   |   |  |
| Wines, including port, sherry, vermouth, madeira, marsala, St. Raphael &c., containing not more than 24 % by volume of pure alcohol which has a specific gravity of 0.7947 at 15° C. :  |   |  |            |   |   |  |
| 1. In bottle . . . . . per 100 litres   | 40.00                                       | —  |            |   |   |  |
| 2. In other receptacle :—   |   |  |            |   |   |  |
| (A) Containing not more than 14 % by volume of pure alcohol :   |   |  |            |   |   |  |
| (a) Containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. . . . .   | 15.00                                       | —  |            |   |   |  |
| per 100 litres  | 20.00                                       | —  |            |   |   |  |
| (b) Other . . . . .   | 30.00                                       | —  |            |   |   |  |
| (B) Other . . . . .   | 30.00                                       | —  |            |   |   |  |
| Note.—Those containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. are subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.          |   |  |            |   |   |  |
| 64 Still wines of all kinds produced exclusively by the natural fermentation of the grape, containing not more than 14 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C. :  |   |  |            |   |   |  |
| 1. In bottles . . . . . per 100 litres  | —   | 15.00 F  |            |   |   |  |
| 2. In casks or barrels, containing not more than 1 gramme of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. . . . .   | —   | 5.00 F   |            |   |   |  |
| Vermouth containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C. :   |   |  |            |   |   |  |
| 1. In bottles . . . . . per 100 litres  | —   | 20.00 F  |            |   |   |  |
| 2. In casks or barrels . . . . .  | —   | 10.00 F  |            |   |   |  |
| Note.—Vermouth containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. is subject to an additional duty at the rate of 25 sen per 100 litres for every additional 1 gramme of sugar.        |   |  |            |   |   |  |
| Marsala containing more than 14 % but not more than 24 % by volume of pure alcohol having a specific gravity of 0.7947 at 15° C. :  |   |  |            |   |   |  |
| 1. In bottles . . . . . per 100 litres  | —   | 20.00 I  |            |   |   |  |
| 2. In casks or barrels . . . . .  | —   | 10.00 I  |            |   |   |  |
| Note.—Marsala containing more than 20 grammes of sugar calculated as grape sugar in 100 cubic centimetres at 15° C. shall be subject to an additional duty at the rate of 25 sen per 100 litres for every additional one gramme of sugar. |   |  |            |   |   |  |
| 65 Champagne and other sparkling wines . . . . . per 100 litres   | 100.00                                      | 37.30 F  |            |   |   |  |



## GROUP IV.—SKINS, HAIRS, BONES, HORNS, TEETH, &amp;c.—continued.

| Nos.   | Articles.  | General Tariff Rates of Duty. |        | Conventional Tariff Rates of Duty. |
|--|--|-------------------------------|--------|------------------------------------|
|  |  | Yen.                          | Cent.  | Yen.                               |
| 90   | Coral manufactures, n.o.p.f. ....  | ad val.                       | 30 %   | —                                  |
| 91   | Pearls .....   | ad val.                       | 5 %    | —                                  |
| 92   | Sponges :  |                               |        |                                    |
| 1.   | Prepared .....   | per 100 kin                   | 181-00 | —                                  |
| 2.   | Other .....  | per 100 kin                   | 9-20   | —                                  |
| 93   | Skins, hairs, bones, horns, teeth, tusks, shells, n.o.p.f. (excluding those for medicinal use) .....                                     | ad val.                       | 10 %   | —                                  |
| 94   | Manufactures of skin, hair, bone, horn, teeth, tusk, shell, n.o.p.f. ....  | ad val.                       | 40 %   | —                                  |
| GROUP V.—OILS, FATS, WAXES, AND MANUFACTURES THEREOF.  |  |                               |        |                                    |
| 95   | Volatile oils, vegetable :   |                               |        |                                    |
| 1.   | Fragrant .....   | Free                          |        | —                                  |
| 2.   | Other :  |                               |        |                                    |
| (A)  | Of turpentine :  |                               |        |                                    |
| (a)  | In can or barrel .....   | Per 100 litres                | 5-20   | —                                  |
| (b)  | Other .....  | ad val.                       | 20 %   | —                                  |
| (B)  | Other .....  | ad val.                       | 20 %   | —                                  |
| Ex 95 ex 1.  | Volatile oils of fruit, the citrus species (essences of orange, lemon, bergamot, mandarine orange, &c.) .....                            | —                             |        | Free I                             |
| 96   | Lined oil :  |                               |        |                                    |
| 1.   | In can or barrel :   |                               |        |                                    |
| (A)  | Boiled .....   | per 100 kin                   | 3-00   | —                                  |
| (B)  | Other .....  | per 100 kin                   | 1-60   | —                                  |
| 2.   | Other .....  | ad val.                       | 20 %   | —                                  |
| 97   | Castor oil :   |                               |        |                                    |
| 1.   | In can, barrel, or jar .....   | per 100 kin                   | 2-20   | —                                  |
| 2.   | Other .....  | ad val.                       | 20 %   | —                                  |
| 98   | Olive oil :  |                               |        |                                    |
| 1.   | In can or barrel .....   | per 100 kin                   | 1-70   | 1-70 I                             |
| 2.   | Other (including receptacles) .....  | per 100 kin                   | 9-50   | 6-00 F                             |
| 99   | Cocoon oil .....   | per 100 kin                   | 1-50   | —                                  |
| 100  | Ground nut oil .....   | per 100 kin                   | 4-65   | —                                  |
| 101  | Soja bean oil .....  | per 100 kin                   | 2-50   | —                                  |
| 102  | Cotton seed oil .....  | per 100 kin                   | 4-45   | —                                  |
| 103  | Wood oil, obtained from the seeds of <i>Aleurites cordata</i> .....  | per 100 kin                   | 1-90   | —                                  |
| 104  | Camellia oil .....   | per 100 kin                   | 4-90   | —                                  |
| 105  | Cacao butter .....   | per 100 kin                   | 18-50  | —                                  |
| 106  | Cod-liver oil .....  | per 100 kin                   | 10-30  | —                                  |
| 107  | Fish oil and whale oil .....   | per 100 kin                   | 1-30   | —                                  |
| 108  | Fats, animal :   |                               |        |                                    |
| 1.   | Lard .....   | per 100 kin                   | 9-00   | —                                  |
| 2.   | Other .....  | per 100 kin                   | 0-80   | —                                  |
| 109  | Compound lard .....  | per 100 kin                   | 7-70   | —                                  |
| 110  | Stearin .....  | per 100 kin                   | 4-50   | —                                  |
| 111  | Olefin .....   | per 100 kin                   | 1-70   | —                                  |
| 112  | Mineral oils :   |                               |        |                                    |
| 1.   | Crude :  |                               |        |                                    |
|  | Distillates between 120° and 275° C. by fractional distillation :  |                               |        |                                    |
| (a)  | Not exceeding 20% by volume .....  | per 10 American galls.        | 0-17   | —                                  |
| (b)  | Not exceeding 25% .....  | per 10 American galls.        | 0-21   | —                                  |
| (c)  | Not exceeding 30% .....  | per 10 American galls.        | 0-25   | —                                  |
| (d)  | Not exceeding 35% .....  | per 10 American galls.        | 0-29   | —                                  |
| (e)  | Not exceeding 40% .....  | per 10 American galls.        | 0-33   | —                                  |
| (f)  | Other .....  | per 10 American galls.        | 0-36   | —                                  |
| Note.—Those containing more than 45 % are subject to an additional duty at the rate of 1 sen per 10 American gallons for every additional 1 %. |  |                               |        |                                    |
| 2.   | Other, including lubricating oils containing animal and vegetable oils or fats, soaps &c. of a specific gravity at 15° C. :              |                               |        |                                    |
| (a)  | Not exceeding 0-730 .....  | per 10 American galls.        | 0-50   | —                                  |
| (b)  | Not exceeding 0-875 .....  | per 10 American galls.        | 0-66   | —                                  |
| (c)  | Other .....  | per 100 kin                   | 1-25   | —                                  |
| 113  | Vaseline :   |                               |        |                                    |
| 1.   | Not exceeding 1 kilo. (including weight of receptacle) .....   | ad val.                       | 20 %   | —                                  |
| 2.   | Other .....  | per 100 kin                   | 2-95   | —                                  |
| 114  | Paraffin wax :   |                               |        |                                    |
| 1.   | Melting point up to 45° C. ....  | per 100 kin                   | Free   | —                                  |
| 2.   | Other .....  | per 100 kin                   | 3-45   | —                                  |
| 115  | Vegetable tallow or wax, obtained from the seeds of <i>Stillingia sebifera</i> , <i>Rhus vernicifera</i> or <i>Rhus succedanea</i> ..... | per 100 kin                   | 6-00   | —                                  |
| 116  | Candles .....  | per 100 kin                   | 11-00  | —                                  |
| 117  | Soaps :  |                               |        |                                    |
| 1.   | Perfumed (including inner packings) .....  | per 100 kin                   | 28-60  | 18-00 F                            |
| 2.   | Other .....  | per 100 kin                   | 5-70   | 2-90 F                             |
| 118  | Perfumed oils, fats, and waxes, and preparations of perfumed oil, fat or wax (including receptacles and inner packings) .....            | per 100 kin                   | 78-00  | 35-00 F                            |
| 119  | Perfumed waters (including receptacles and inner packings) .....   | per 100 kin                   | 90-00  | —                                  |
|  | Perfumed waters (including receptacles and inner packings) :   |                               |        |                                    |
| 1.   | Perfumed vinegar .....   | per 100 kin                   | —      | 30-00 F                            |
| 2.   | Other vinegar .....  | per 100 kin                   | —      | 50-00 F                            |

| Nos.   | Articles.   | General Tariff Rates of Duty. |        | Conventional Tariff Rates of Duty. |
|--|---|-------------------------------|--------|------------------------------------|
|  |   | Yen.                          | Cent.  | Yen.                               |
| 120  | Oils, fats, and waxes, n.o.p.f. ....  | ad val.                       | 20 %   | —                                  |
| 121  | Manufactures of oil, fat and wax, n.o.p.f. ....   | ad val.                       | 30 %   | —                                  |
| GROUP VI.—DRUGS, CHEMICALS, MEDICINES, COMPOUNDS, OR PREPARATIONS THEREOF, AND EXPLOSIVES. |   |                               |        |                                    |
| 122  | Hops .....  | Free                          |        | —                                  |
| 123  | Liquorice .....   | per 100 kin                   | 2-00   | —                                  |
| 124  | Saffron .....   | per 100 kin                   | 122-00 | —                                  |
| 125  | Isosaccharin root .....   | per 100 kin                   | 82-00  | —                                  |
| 126  | Ginseng .....   | ad val.                       | 20 %   | —                                  |
| 127  | Cassia and cinnamon bark .....  | ad val.                       | 20 %   | —                                  |
| 128  | Cinchona bark .....   | per 100 kin                   | 6-65   | —                                  |
| Ex 128   | Coca leaves and jabonarium leaves ..  | Free                          |        | —                                  |
| 129  | Ryutan or gentian root .....  | per 100 kin                   | 2-85   | —                                  |
| 130  | Eleuthero .....   | per 100 kin                   | 2-60   | —                                  |
| 131  | Semen cyani .....   | per 100 kin                   | Free   | —                                  |
| 132  | Senega root .....   | per 100 kin                   | 19-40  | —                                  |
| 133  | Ergot of rye .....  | per 100 kin                   | 11-30  | —                                  |
| 134  | Musk .....  | per 100 kin                   | 101-00 | —                                  |
| 135  | Artificial musk .....   | per 100 kin                   | 81-50  | —                                  |
| 136  | Nail or spikehead .....   | per 100 kin                   | 1-80   | —                                  |
| 137  | Hoves .....   | per 100 kin                   | 6-10   | —                                  |
| 138  | Agalwood or aloeswood .....   | per 100 kin                   | 51-00  | —                                  |
| 139  | Sandal wood :   |                               |        |                                    |
| 1.   | Santalum album .....  | Free                          |        | —                                  |
| 2.   | Other .....   | per 100 kin                   | 3-85   | —                                  |
| 140  | Galls, myrobalauns, betel nuts, oak bark, mimosa bark, mangrove bark, chips or scraps of quebracho wood and similar tanning materials ..... | Free                          |        | —                                  |
| 141  | Catechu and other tanning extracts ..   | Free                          |        | —                                  |
| 142  | Balsam .....  | per 100 kin                   | 25-00  | —                                  |
| 143  | Crude India rubber, crude gutta percha, and substitutes thereof .....   | Free                          |        | —                                  |
| 144  | Gum arabic, shellac, rosin and other gums and gum resins, n.o.p.f. (excluding those for medicinal use) .....                                | Free                          |        | —                                  |
| 145  | Glue .....  | per 100 kin                   | 2-70   | —                                  |
| 146  | Gelatin .....   | per 100 kin                   | 10-20  | —                                  |
| 147  | Isinglass .....   | per 100 kin                   | 40-90  | —                                  |
| 148  | Dextrin .....   | per 100 kin                   | 1-15   | —                                  |
| 149  | Sulphur .....   | ad val.                       | 20 %   | —                                  |
| 150  | Phosphorus, yellow and red or amorphous, and phosphoric sulphide .....  | Free                          |        | —                                  |
| 151  | Iodine .....  | per 100 kin                   | 135-00 | —                                  |
| 152  | Zinc dust .....   | per 100 kin                   | 1-50   | —                                  |
| 153  | Acid, boric .....   | per 100 kin                   | 3-20   | —                                  |
| 154  | Acetic .....  | per 100 kin                   | 11-00  | —                                  |
| Ex 154   | Acid, lactic .....  | ad val.                       | 30 %   | —                                  |
| 155  | Acid, oxalic .....  | per 100 kin                   | 2-40   | —                                  |
| 156  | Acid, tartaric .....  | per 100 kin                   | 11-90  | —                                  |
| 157  | Acid, salicylic .....   | per 100 kin                   | 11-60  | 7-00 G                             |
| 158  | Acid, carbolic .....  | per 100 kin                   | 6-00   | —                                  |
| 159  | Acid, picric .....  | ad val.                       | 20 %   | —                                  |
| 160  | Acid, citric .....  | per 100 kin                   | 27-60  | —                                  |
| 161  | Pyrosulphuric .....   | per 100 kin                   | 114-00 | —                                  |
| 162  | Tannic .....  | per 100 kin                   | 20-70  | —                                  |
| 163  | Soda, caustic, and potash, caustic :  |                               |        |                                    |
| 1.   | Refined .....   | per 100 kin                   | 7-25   | —                                  |
| 2.   | Other .....   | per 100 kin                   | 0-70   | —                                  |
| 164  | Iodide of soda .....  | per 100 kin                   | 155-00 | —                                  |
| 165  | Soda, carbonate of :  |                               |        |                                    |
| 1.   | Soda ash .....  | per 100 kin                   | 0-36   | —                                  |
| 2.   | Other .....   | per 100 kin                   | 0-80   | —                                  |
| 166  | Soda, bicarbonate of .....  | per 100 kin                   | 0-95   | —                                  |
| 167  | Soda, peroxide of .....   | per 100 kin                   | 4-60   | —                                  |
| 168  | Nitrate of soda (Chili saltpetre) :   |                               |        |                                    |
| 1.   | Refined .....   | per 100 kin                   | 2-30   | —                                  |
| 2.   | Other .....   | per 100 kin                   | Free   | —                                  |
| 169  | Soda, sulphate of :   |                               |        |                                    |
| 1.   | Refined .....   | ad val.                       | 20 %   | —                                  |
| 2.   | Other .....   | per 100 kin                   | 0-45   | —                                  |
| 170  | Soda, borate of (borax) .....   | Free                          |        | —                                  |
| 171  | Silicate of soda .....  | per 100 kin                   | 0-35   | —                                  |
| 172  | Sulphate of soda .....  | per 100 kin                   | 14-10  | —                                  |
| 173  | Cyanide of soda and cyanide of potash ..  | Free                          |        | —                                  |
| 174  | Potash, nitrate of (saltpetre) .....  | per 100 kin                   | 2-35   | —                                  |
| 175  | Chloride of and sulphate of :   |                               |        |                                    |
| 1.   | Refined .....   | ad val.                       | 20 %   | —                                  |
| 2.   | Other .....   | Free                          |        | —                                  |
| 176  | Potash, chloride of .....   | per 100 kin                   | 1-80   | —                                  |
| 177  | Bichromate of .....   | per 100 kin                   | 122-00 | —                                  |
| 178  | Iodide of .....   | per 100 kin                   | 10-00  | —                                  |
| 179  | Bromide of .....  | per 100 kin                   | 2-50   | —                                  |
| 180  | Magnesium, carbonate of ..  | per 100 kin                   | 2-50   | —                                  |
| 181  | Barium, peroxide of .....   | per 100 kin                   | 2-50   | —                                  |
| Ex 181   | Hydrogen, peroxide of .....   | ad val.                       | 30 %   | —                                  |
| 182  | Ferro-cyanide of .....  | per 100 kin                   | 0-45   | —                                  |
| 183  | Ferro-cyanide of soda .....   | per 100 kin                   | 2-05   | —                                  |
| 184  | Ferro-cyanide of soda .....   | ad val.                       | 10 %   | —                                  |
| 185  | Ferro-cyanide of potash .....   | per 100 kin                   | 2-70   | —                                  |
| 186  | Ferro-cyanide of potash .....   | per 100 kin                   | 5-60   | —                                  |
| 187  | Bismuth, sub-nitrate of .....   | per 100 kin                   | 81-10  | —                                  |
| 188  | Ammonium, chloride of .....   | per 100 kin                   | 2-30   | —                                  |
| 189  | Sulphate of :   |                               |        |                                    |
| 1.   | Refined .....   | ad val.                       | 20 %   | —                                  |
| 2.   | Other .....   | Free                          |        | —                                  |
| 190  | Ammonium, carbonate of ..   | per 100 kin                   | 3-45   | —                                  |
| 191  | Thorium, nitrate of .....   | per 100 kin                   | 86-80  | —                                  |
| 192  | Cerium, nitrate of .....  | ad val.                       | 10 %   | —                                  |
| Ex 192   | Barium and radium salts .....   | Free                          |        | —                                  |
| 193  | Calcium, acetate of .....   | per 100 kin                   | 0-41   | —                                  |
| 194  | Acetone .....   | per 100 kin                   | 16-13  | —                                  |
| 195  | Formaline .....   | per 100 kin                   | 5-10   | —                                  |
| 196  | Wood spirit or methylalcohol .....  | per 100 kin                   | 5-95   | —                                  |
| 197  | Alcohol .....   | per litre                     | 0-73   | —                                  |
| 198  | Denatured alcohol .....   | per litre                     | 0-73   | —                                  |

| Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. | Nos.   | Articles. | General<br>Tariff Rate<br>of Duty.<br>Yen. | Conventional<br>Tariff Rate<br>of Duty.<br>Yen. |
|--|---|--|--|-----------|--|---|
| Glycerine ..... per 100 kin  | 3-20  | —  | 259 Pitch and asphalt..... per 100 kin   |           | 0-55                                       | —   |
| Glycerol ..... " "   | 22-30                                       | —  | 260 Shoe polishes (including receptacles) .. per 100 kin   |           | 9-90                                       | —   |
| Gelatin ..... " "  | 202-00                                      | —  | 261 Pencils :<br>1. Not cased (slender strips of graphite<br>or of colours) ..... ad val. 30%  |           | —  | —   |
| Gilk sugar ..... " "   | 7-60  | —  | 2. Other, excluding those with metal<br>sheaths :<br>(A) Cased with wood or paper :<br>(a) With metal attachments ..... per gross  |           | 0-75                                       | —   |
| Saccharin and similar sweet substances<br>per kin  | 60-00                                       | —  | (b) Other ..... ad val. 30%  |           | 0-55                                       | —   |
| Naphthalin ..... per 100 kin   | 1-50  | —  | (B) Other ..... ad val. 30%  |           | —  | —   |
| Borneo camphor, and blunera or ngai<br>camphor and artificial Borneo camphor<br>per 100 kin  | 250-00                                      | —  | 262 Inks :<br>1. For copying or writing (including<br>receptacles) ..... per 100 kin   |           | 8-35                                       | —   |
| Antifebrin ..... " "   | 11-00                                       | —  | 2. For printing :<br>(A) Liquid or in paste :<br>(a) In barrel :<br>(a) Black ..... per 100 kin  |           | 3-45                                       | —   |
| Antipyrin ..... " "  | 82-00                                       | —  | (b) Other ..... ad val. 25%  |           | —  | —   |
| Antonin ..... " "  | 9-30  | —  | 2. Other (including receptacles) .. per 100 kin  |           | 21-50                                      | —   |
| Aniline, hydrochlorate of and sulphate<br>of ..... per 100 kin   | 60-00                                       | —  | (B) Solid ..... " "  |           | 111-00                                     | —   |
| Morphine, hydrochlorate of and sulphate<br>of ..... per kin  | 13-50                                       | —  | 3. Other ..... ad val. 30%   |           | —  | —   |
| Cocaine, hydrochlorate of and sulphate<br>of ..... per kin   | 19-30                                       | —  | 263 Black solid inks and red solid inks,<br>Chinese ..... ad val. 30%  |           | ad val. 30%                                | —   |
| l Cocaine ..... " "  | ad val. 5%                                  | —  | 264 Chalk-crayon and tailors' chalk ..... ad val. 30%  |           | —  | —   |
| Cinchonine, hydrochlorate of and sul-<br>phate of ..... per 100 kin  | 38-80                                       | —  | 265 Artists' colours and artists' paints (in-<br>cluding receptacles) ..... per 100 kin  |           | 50-00                                      | —   |
| Cresote, carbonate of ..... " "  | 33-40                                       | —  | 266 Paints :<br>1. Copper paints, international composi-<br>tions, anti-fouling compositions,<br>anti-corrosive paints, and similar<br>ships' bottom paints ..... per 100 kin  |           | 6-15                                       | —   |
| Guaiaac, carbonate of ..... " "  | 58-10                                       | —  | 2. Patent dryer ..... " "  |           | 2-80                                       | —   |
| Aniline salt or hydrochlorate of aniline<br>per 100 kin  | 2-75  | —  | 3. Enamel paints (including recep-<br>tacles) ..... par 100 kin  |           | 12-20                                      | —   |
| Diatase ..... " "  | 142-00                                      | —  | 4. Other :<br>(A) Each weighing not more than 6<br>kilos, including the weight of re-<br>ceptacle (including receptacles) .. per 100 kin   |           | 6-40                                       | 1-25 B  |
| Pepsine ..... " "  | ad val. 30%                                 | —  | (B) Other ..... " "  |           | 4-95                                       | 3-50 B  |
| Baking powder ..... per 100 kin  | 27-50                                       | —  | 267 Putty, putty, putty, putty, putty,<br>and similar filling matter :<br>1. Putty ..... per 100 kin   |           | 1-40                                       | —   |
| Insect powder ..... " "  | 15-70                                       | —  | 2. Mangon putty ..... ad val. 30%  |           | ad val. 30%                                | —   |
| Fly paper ..... " "  | ad val. 30%                                 | —  | 3. Marine glue pitch ..... ad val. 30%   |           | ad val. 30%                                | —   |
| Alcoholic medicinal preparations<br>per litre  | 0-73  | —  | 4. Other ..... " "   |           | 4-00                                       | —   |
| Vanillin, coumarin, heliotropin, and<br>similar aromatic chemicals, n. o. p. f. .... ad val. 10%   | —   | 25% F  | 268 Sealing wax ..... per 100 kin  |           | ad val. 15%                                | —   |
| Tooth powders, tooth washes, toilet<br>powders, and other prepared per-<br>fomerics, n. o. p. f. .... ad val. 50%                          | —   | —  | 269 Dyes and pigments, n. o. p. f. .... ad val. 30%  |           | —  | —   |
| Joss sticks ..... " "  | 8-80  | —  | 270 Coatings, n. o. p. f. .... " "   |           | —  | —   |
| Roller composition ..... per 100 kin   | 53-60                                       | —  | GROUP VIII.—YARNS, THREADS, TWINES, CORDAGES AND<br>MATERIALS THEREOF.   |           |  |   |
| Plasters (including inner packings),<br>Gauze, wadding, bandage, catgut, and<br>similar materials for surgical use..... ad val. 30%        | —   | —  | Note.—In case an article in this group<br>is constituted of more than one kind of<br>fibre, any kind of fibre which does not ex-<br>ceed 5% by weight of the article shall not<br>be considered as mixed in reference to<br>the tariff classification, silk and artificial<br>silk excepted. |           |  |   |
| Gelatin capsules (moulding inner pack-<br>ings) ..... per 100 kin  | 67-30                                       | —  | 271 Cotton in the seed or ginned, including<br>carded or combed cotton ..... Free  |           | —  | —   |
| Wafers ..... " "   | ad val. 30%                                 | —  | 272* Cotton yarns :<br>1. Single or two-fold :<br>(A) Grey, including gassed yarn :<br>(a) Not exceeding No. 24 English<br>per 100 kin   |           | 5-80                                       | —   |
| Drugs, chemicals, and medicines, n.o.p.f.<br>Compounds or preparations of drugs,<br>chemicals, and medicines, n. o. p. f. .... ad val. 30% | —   | —  | (b) Not exceeding No. 42 English<br>per 100 kin  |           | 6-40                                       | —   |
| Explosives :<br>1. Gunpowder ..... per 100 kin   | 8-05  | —  | (c) Not exceeding No. 60 English<br>per 100 kin  |           | 9-50                                       | —   |
| 2. Dynamite ..... " "  | 6-10  | —  | (d) Not exceeding No. 80 English<br>per 100 kin  |           | 11-00                                      | —   |
| 3. Detonators (including inner pack-<br>ings) ..... per 100 kin  | 25-50                                       | —  | (e) Other ..... " "  |           | 11-30                                      | —   |
| 4. Fuses ..... " "   | 37-40                                       | —  | (B) Bleached simply ..... Duty on<br>grey yarn<br>with an<br>addition<br>of 1 yen  |           | —  | —   |
| 5. Other ..... ad val. 30%   | —   | —  | (C) Other ..... Duty on<br>grey yarn<br>with an<br>addition<br>of 3 yen  |           | —  | —   |
| Cartridges, loaded with explosives :<br>1. With bullets or shots :<br>(a) Of metal shells (including inner<br>packings) ..... per 100 kin  | 29-10                                       | —  | 273 Cotton twines not exceeding 3 grammes<br>per 10 metres, and cotton threads :<br>1. In skein :<br>(A) Grey ..... per 100 kin  |           | 28-00                                      | —   |
| (b) Other (including inner packings) .. per 100 kin  | 23-10                                       | —  | (B) Other ..... 30-00  |           | —  | —   |
| 2. Other ..... ad val. 40%   | —   | —  | 2. Other :<br>(A) Grey, including gassed yarn<br>per 100 kin   |           | 28-00                                      | —   |
| Projectiles, loaded with explosives ..... ad val. 40%  | —   | —  | (B) Other ..... 30-00  |           | —  | —   |
| Fireworks ..... per 100 kin  | 12-70                                       | —  | 273 Cotton twines not exceeding 3 grammes<br>per 10 metres, and cotton threads :<br>1. In skein :<br>(A) Grey ..... per 100 kin  |           | 28-00                                      | —   |
| Matches ..... ad val. 40%  | —   | —  | (B) Other ..... 30-00  |           | —  | —   |
| 2. Other ..... ad val. 40%   | —   | —  | 2. Other :<br>(A) Reeled on wooden spool (in-<br>cluding spools) ..... per 100 kin   |           | 35-00                                      | —   |
| GROUP VII.—DYES, PIGMENTS, COATINGS<br>AND FILLING MATTERS.  |   |  | (B) Other ..... ad val. 30%  |           | —  | —   |
| 1 Indigo, natural :<br>1. Dry ..... per 100 kin  | 33-70                                       | —  | 274 Import duty suspended until 30th November, 1920.   |           |  |   |
| 2. Liquid or in paste ..... ad val. 20%  | —   | —  |  |           |  |   |
| 7 Artificial indigo :<br>1. Dry ..... per 100 kin  | 40-00                                       | 10-00 G  |  |           |  |   |
| 2. Liquid or in paste ..... ad val. 20%  | —   | —  |  |           |  |   |
| 8 Turmeric ..... per 100 kin   | 1-00  | —  |  |           |  |   |
| 9 Saflor :<br>1. Lu cake ..... " "   | 9-65  | —  |  |           |  |   |
| 2. Other ..... " "   | 2-70  | —  |  |           |  |   |
| 10 Logwood ..... ad val. 5%  | —   | —  |  |           |  |   |
| 1 Logwood extract ..... per 100 kin  | 13-65                                       | —  |  |           |  |   |
| 2 Caramel ..... " "  | —   | —  |  |           |  |   |
| 3 Alizarin dyes, aniline dyes and other coal<br>tar dyes, n. o. p. f. .... per 100 kin   | 7-00  | 5-60 G   |  |           |  |   |
| 4 Oxide of cobalt ..... Free   | —   | —  |  |           |  |   |
| 5 Liquid gold, liquid silver and liquid<br>platinum ..... " "  | —   | —  |  |           |  |   |
| 6 Bronze powder, aluminium powder and<br>similar metal powders n. o. p. f. .... per 100 kin  | 28-00                                       | —  |  |           |  |   |
| 17 Prussian blue ..... " "   | 9-25  | —  |  |           |  |   |
| 18 Ultramarine blue ..... " "  | 3-15  | —  |  |           |  |   |
| 19 White lead, red lead and litharge<br>per 100 kin  | 2-10  | —  |  |           |  |   |
| 20 White zinc (oxide of or sulphide of<br>zinc) ..... per 100 kin  | 2-10  | —  |  |           |  |   |
| 21 Chalk or whiting ..... " "  | 0-65  | —  |  |           |  |   |
| 22 Vermilion or cinnabar ..... " "   | 26-80                                       | —  |  |           |  |   |
| 23 Realgar and orpiment ..... ad val. 10%  | —   | —  |  |           |  |   |
| 24 Gamboge and dragon's blood ..... Free   | —   | —  |  |           |  |   |
| 25 Carbon black ..... per 100 kin  | 1-95  | —  |  |           |  |   |
| 26 Lacquer (the juice of <i>Rhus verni-<br/>fera</i> ) ..... per 100 kin   | 6-80  | —  |  |           |  |   |
| 27 Varnishes ..... " "   | 14-50                                       | —  |  |           |  |   |
| 28 Wood tar ..... " "  | 0-50  | —  |  |           |  |   |
| 29 Coal tar ..... Free   | —   | —  |  |           |  |   |

## GROUP VIII.—YARNS, THREADS, TWINES, CORDAGES AND MATERIALS THEREOF—continued.

| Nos. | Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen.                                 | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
|------|---|---|--|
| 274  | Flax, China grass, ramie, hemp, jute and other vegetable fibres, n.o.p.f. ....  | Free  | —  |
| 275  | Linen yarns:  |   |  |
|      | 1. Single:  |   |  |
|      | (A) Grey ..... per 100 kin  | 10-75   | 8-60 B   |
|      | (B) Other ..... "   | 11-40   | 9-25 B   |
|      | 2. Other:   |   |  |
|      | (A) Grey ..... "  | 40-90   | —  |
|      | (B) Other ..... "   | 44-90   | —  |
| 276  | Linen twines made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, and linen threads:  |   |  |
|      | 1. Grey ..... per 100 kin   | 40-90   | —  |
|      | 2. Other ..... "  | 44-90   | —  |
| 277  | China grass yarns and ramie yarns:  |   |  |
|      | 1. Grey ..... per 100 kin   | 7-80  | —  |
|      | 2. Other ..... "  | 12-00   | —  |
| 278  | China grass twines and ramie twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, China grass threads and ramie threads ..... | ad val. 30 %  | —  |
| 279  | Hemp yarns .....  | ad val. 10 %  | —  |
| 280  | Jute yarns .....  | ad val. 10 %  | —  |
| 281  | Hemp twines and jute twines, made by twisting together single yarns above No. 7 English and not exceeding 12 grammes per 10 mètres, hemp threads and jute threads ..... per 100 kin     | 27-10   | —  |
| 282  | Sheep's wool, goat's hair and camel's hair, including those carded or combed  | Free  | —  |
| 283  | Woolen or worsted yarns:  |   |  |
|      | 1. Undyed or unprinted:   |   |  |
|      | (A) Yarns made by twisting woolen and worsted yarns together ..... per 100 kin  | 20-50   | —  |
|      | (B) Yarns made by twisting those of different number together and loop yarns ..... per 100 kin  | 20-50   | —  |
|      | (C) Other:  |   |  |
|      | 1. Worstest:  |   |  |
|      | (a) Not exceeding No. 32 metric ..... per 100 kin   | 13-20   | 13-20 G F  |
|      | (b) Other ..... "   | 17-50   | 13-20 G F  |
|      | 2. Woolen ..... "   | 12-00   | —  |
|      | 2. Other ..... "  | Duty on undyed or unprinted yarns with an addition of 2-50 yen per 100 kin. | —  |
| 284  | Mixed yarns of cotton and wool:   |   |  |
|      | 1. Undyed or unprinted ..... per 100 kin  | 9-90  | —  |
|      | 2. Other ..... "  | Duty on undyed or unprinted yarns with an addition of 3 yen per 100 kin.    | —  |
| 285  | Cocoons .....   | Free  | —  |
| 286  | Floss silk ..... per 100 kin  | 30-00   | —  |
| 287  | Raw silk, including thrown silk:  |   |  |
|      | 1. Wild silk .....  | Free  | —  |
|      | 2. Other ..... "  | ad val. 30 %  | —  |
| 288  | Spun silk yarns ..... per 100 kin   | ad val. 30 %  | —  |
| 289  | Silk threads ..... "  | ad val. 30 %  | —  |
| 290  | Artificial silk ..... per 100 kin   | 87-90   | —  |
| 291  | Yarns, n.o.p.f.:  |   |  |
|      | 1. Partly of silk, artificial silk or metal   | ad val. 30 %  | —  |
|      | 2. Other ..... "  | ad val. 10 %  | —  |
| 292  | Threads, n.o.p.f. ....  | ad val. 30 %  | —  |
| 293  | Fishing gut ..... per 100 kin   | 86-80   | —  |
| 294  | Cotton powder, wool powder, silk powder and artificial silk powder .....  | ad val. 20 %  | —  |
| 295  | Waste or old fibres, waste yarns and waste threads .....  | Free  | —  |
| 296  | Twines, cordages, braids and plaited ropes, n.o.p.f.:   |   |  |
|      | 1. Of cotton ..... per 100 kin  | 18-20   | —  |
|      | 2. Of flax, China grass, ramie, hemp, jute or Manila hemp, pure or mixed with one another per 100 kin   | 6-00  | —  |
|      | 3. Other ..... "  | ad val. 20 %  | —  |
| 297  | Twines, cordages, braids and plaited ropes, old, excluding those for trawling ..... per 100 kin   | 0-60  | —  |

## GROUP IX.—TISSUES AND MANUFACTURES THEREOF.

## NOTES.

1. The term "tissues" in this Group includes felt and knitted tissues.
2. The term "silk" in this Group includes artificial silk.
3. In case a tissue in this Group is constituted of more than one kind of fibre, any kind of fibre which does not exceed 5% by weight of the tissue shall not be considered as mixed in reference to the tariff classification, silk and artificial silk excepted.
4. The number of threads constituting the tissues shall be counted by

| Nos. | Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen.                 | Conventional<br>Tariff Rates<br>of Duty.<br>Yen.              |
|------|---|---|---|
|      | elementary threads in the part where the greatest number of threads are used.   |   |   |
|      | 3. Figured tissues are those with a design or repeat constituted by interlocking both warp and woof more than 20 in number. In case of counting number of thread aforesaid, twisted yarn consisting of two or more single yarns, or yarns put together to act as one shall be counted as one. |   |   |
| 298  | Tissues of cotton:  |   |   |
|      | 1. Velvets, plushes, and other pile tissues, with pile cut or uncut:  |   |   |
|      | (A) Grey ..... per 100 kin  | 34-00   | 25-50 B   |
|      | (B) Other ..... "   | 40-00   | 30-00 B   |
|      | 2. Tissues woven with chenille threads  | ad val. 20 %  | —   |
|      | 3. Flannels and other raised tissues  | 16-00   | —   |
|      | 4. Crapes ..... per 100 kin   | ad val. 20 %  | —   |
|      | 5. Gauze tissues ..... per 100 kin  | 36-00   | —   |
|      | 6. Tissues interwoven with laces ....   | ad val. 20 %  | —   |
|      | 7. Plain tissues, n.o.p.f.:   |   |   |
|      | (A) Grey:   |   |   |
|      | (A-1) Weighing not more than 5 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:  |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 3-00  | 15-30 B   |
|      | (b) 27 threads or less ..   | 31-00   | 20-70 B   |
|      | (c) 35 threads or less ..   | 43-00   | 28-70 B   |
|      | (d) 43 threads or less ..   | 57-00   | 38-00 B   |
|      | (e) More than 43 threads ..   | 77-00   | 51-30 B   |
|      | (A-2) Weighing not more than 10 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:   |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 11-00   | 8-30 B  |
|      | (b) 27 threads or less ..   | 14-00   | 10-50 B   |
|      | (c) 35 threads or less ..   | 18-00   | 13-50 B   |
|      | (d) 43 threads or less ..   | 22-00   | 16-50 B   |
|      | (e) More than 43 threads ..   | 28-00   | 18-70 B   |
|      | (A-3) Weighing not more than 20 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:   |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 10-00   | 6-70 B  |
|      | (b) 27 threads or less ..   | 11-00   | 8-50 B  |
|      | (c) 35 threads or less ..   | 14-00   | 10-60 B   |
|      | (d) 43 threads or less ..   | 18-00   | 13-50 B   |
|      | (e) More than 43 threads ..   | 22-00   | 14-70 B   |
|      | (A-4) Weighing not more than 30 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:   |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 9-00  | 6-00 B  |
|      | (b) 27 threads or less ..   | 10-00   | 6-70 B  |
|      | (c) 35 threads or less ..   | 12-00   | 8-00 B  |
|      | (d) 43 threads or less ..   | 16-00   | 10-70 B   |
|      | (e) More than 43 threads ..   | 20-00   | 13-30 B   |
|      | (A-5) Other ..... "   | 14-00   | 9-30 B  |
|      | (B) Bleached simply .....   | Duty on gray tissues with an addition of 3 yen per 100 kin. | Duty on gray tissues with an addition of 3 yen per 100 kin. B |
|      | (O) Other .....   | Duty on gray tissues with an addition of 7 yen per 100 kin. | Duty on gray tissues with an addition of 7 yen per 100 kin. B |
| 8.   | Figured or browned tissues, n.o.p.f.:   |   |   |
|      | (A) Gray:   |   |   |
|      | (A-1) Weighing not more than 5 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:  |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 26-00   | —   |
|      | (b) 27 threads or less ..   | 35-00   | —   |
|      | (c) 35 threads or less ..   | 47-00   | —   |
|      | (d) 43 threads or less ..   | 65-00   | —   |
|      | (e) More than 43 threads ..   | 88-00   | —   |
|      | (A-2) Weighing not more than 10 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:   |   |   |
|      | (a) 19 threads or less ..... per 100 kin  | 11-00   | —   |
|      | (b) 27 threads or less ..   | 18-00   | —   |
|      | (c) 35 threads or less ..   | 22-00   | —   |
|      | (d) 43 threads or less ..   | 29-00   | —   |
|      | (e) More than 43 threads ..   | 36-00   | —   |
|      | (A-3) Weighing not more than 20 kilos, per 100 square metres, and having in a square of 5 millimetres side, in warp and woof:   |   |   |
|      | (a) 27 threads or less ..... per 100 kin  | 17-00   | —   |

\* Import duty suspended until 30th November, 1920.



TARIFF 24

## CROCI IX.—TISSUES AND MANUFACTURES THEREOF—continued.

| Nos.   | Articles.    | General<br>Tariff Rates<br>of Duty. |  | Nos.   | Articles.     | General<br>Tariff Rates<br>of Duty. |  |
|--|--------------|-------------------------------------|--|--|---------------|-------------------------------------|--|
|  |              | Yen.                                | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |  |               | Yen.                                | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
| 2. Other:  |              |                                     |  | 307 Felts:   |               |                                     |  |
| (A) Of wool:   |              |                                     |  | 1. Of wool, or wool and cotton .....   |               |                                     |  |
| (a) Weighing not more than 100 grammes per sq. metre .....                 | per 100 kin  | 57-50                               | 43-10 F  | 2. Other .....   | per 100 kin   | 47-40                               | —  |
| (b) Weighing not more than 200 grammes per sq. metre .....                 | per 100 kin  | 70-00                               | 57-50 B  | 308 Embroidered tissues .....  | ad val. 30 %  | —                                   | —  |
| (c) Weighing not more than 500 grammes per sq. metre .....                 | per 100 kin  | 60-00                               | 45-00 B  | 309 Bookbinders' cloth .....   | ad val. 40 %  | —                                   | —  |
| (d) Other .....  | "            | 50-00                               | 40-00 B  | 310 Tracing cloth .....  | 20-00         | —                                   | —  |
| (B) Of wool and cotton:  |              |                                     |  | 311 Artists' canvases .....  | ad val. 30 %  | —                                   | —  |
| (a) Weighing not more than 100 grammes per sq. metre .....                 | per 100 kin  | 55-00                               | 14-00 G  | 312 Window holland .....   | 30-70         | —                                   | —  |
| (b) Weighing not more than 200 grammes per sq. metre .....                 | per 100 kin  | 52-50                               | 42-00 G  | 313 Empire cloth .....   | 30-10         | —                                   | —  |
| (c) Weighing not more than 500 grammes per sq. metre .....                 | per 100 kin  | 37-50                               | 30-00 B  | 314 Leather cloth or oil cloth .....   | 22-40         | —                                   | —  |
| (d) Other .....  | "            | 22-50                               | 18-00 B  | 315 Oil cloth for floor, or linoleum .....   | 8-60          | —                                   | —  |
| (C) Of wool and silk, or of wool, cotton and silk:                         |              |                                     |  | 316 Roofing canvases .....   | 17-00         | —                                   | —  |
| (1-1) Containing not more than 10 % by weight of silk:                     |              |                                     |  | 317 Tarred canvases .....  | ad val. 30 %  | —                                   | —  |
| (a) Weighing not more than 100 grammes per sq. metre .....                 | per 100 kin  | 141-00                              | —  | 318 Emery cloth, including glass cloth .....   | per 100 kin   | 9-75                                | —  |
| (b) Weighing not more than 200 grammes per sq. metre .....                 | per 100 kin  | 136-00                              | —  | 319 Waterproof tissues coated or impregnated with india-rubber:  |               |                                     |  |
| (c) Weighing not more than 500 grammes per sq. metre .....                 | per 100 kin  | 128-00                              | —  | 1. Wholly or partly of silk .....  | ad val. 40 %  | —                                   | —  |
| (d) Other .....  | "            | 120-00                              | —  | 2. Other .....   | per 100 kin   | 57-40                               | —  |
| (C-2) Containing not more than 25 % by weight of silk:                     |              |                                     |  | 320 Elastic webbing and elastic cords, elastic braids or the like:   |               |                                     |  |
| (a) Weighing not more than 100 grammes per sq. metre .....                 | per 100 kin  | 188-00                              | —  | 1. Exceeding 8 centimetres in width:   |               |                                     |  |
| (b) Weighing not more than 200 grammes per sq. metre .....                 | per 100 kin  | 180-00                              | —  | (A) Partly of silk .....   | 148-00        | —                                   | —  |
| (c) Weighing not more than 500 grammes per sq. metre .....                 | per 100 kin  | 172-00                              | —  | (B) Other .....  | 86-00         | —                                   | —  |
| (d) Other .....  | "            | 164-00                              | —  | 2. Other:  |               |                                     |  |
| (C-3) Other .....  | "            | ad val. 40 %                        | —  | (A) Woven:   |               |                                     |  |
| 302 Tissues of horse's hair, including those mixed with other fibres ..... | ad val. 25 % | —                                   | —  | (a) Partly of silk .....   | ad val. 10 %  | —                                   | —  |
| 303 Silk tissues and silk mixed tissues, n.o.p.f.:                         |              |                                     |  | (b) Other .....  | ad val. 30 %  | —                                   | —  |
| 1. Velvets, plushes, and other pile tissues, with pile, cut or uncut:      |              |                                     |  | (B) Other:   |               |                                     |  |
| (A) Of silk .....  | per 100 kin  | 520-00                              | —  | (a) Partly of silk .....   | ad val. 40 %  | —                                   | —  |
| (B) Other .....  | "            | 180-00                              | —  | (b) Other .....  | ad val. 30 %  | —                                   | —  |
| 2. Bolting cloth .....   | ad val. 16 % | —                                   | —  | 321 Insulating tapes of tissues .....  | 19-60         | —                                   | —  |
| 3. Other:  |              |                                     |  | 322 Lamp wicks .....   | ad val. 30 %  | —                                   | —  |
| (A) Of silk:   |              |                                     |  | 323 Typewriter ribbons .....   | ad val. 30 %  | —                                   | —  |
| (a) Tissues of wild silk .....   | per 100 kin  | 200-00                              | —  | 324 Handkerchiefs, single:   |               |                                     |  |
| (b) Other .....  | "            | 520-00                              | —  | 1. Of cotton .....   | per 100 diaz. | 25-90                               | —  |
| (B) Other:   |              |                                     |  | 2. Of flax .....   | "             | 83-70                               | —  |
| (a) Containing not more than 10 % by weight of silk .....                  | per 100 kin  | 80-00                               | —  | 3. Of flax and cotton .....  | "             | 73-20                               | —  |
| (b) Containing not more than 25 % by weight of silk .....                  | per 100 kin  | 180-00                              | —  | 4. Wholly or partly of silk .....  | ad val. 50 %  | —                                   | —  |
| (c) Containing not more than 50 % by weight of silk .....                  | per 100 kin  | 280-00                              | —  | 5. Other .....   | ad val. 35 %  | —                                   | —  |
| (d) Other .....  | "            | 3-00-00                             | —  | 325 Towels, single:  |               |                                     |  |
| 304 Mixed tissues, n.o.p.f.:   |              |                                     |  | 1. Of cotton .....   | per 100 kin   | 40-00                               | —  |
| 1. Velvets, plushes, and other pile tissues, with pile, cut or uncut ..... | per 100 kin  | 37-50                               | —  | 2. Other .....   | ad val. 35 %  | —                                   | —  |
| 2. Other .....   | "            | 37-50                               | —  | 326 Blankets, single:  |               |                                     |  |
| 305 Stockinet and similar knitted tissues, raised or not:                  |              |                                     |  | 1. Of wool or wool and cotton .....  | per 100 kin   | 30-40                               | —  |
| 1. Wholly or partly of silk .....  | ad val. 45 % | —                                   | —  | 2. Other .....   | "             | 25-80                               | —  |
| 2. Other:  |              |                                     |  | 327 Travelling rugs, single:   |               |                                     |  |
| (A) Weighing not more than 200 grammes per sq. metre .....                 | per 100 kin  | 68-60                               | —  | 1. Wholly or partly of silk .....  | per 100 kin   | 232-00                              | —  |
| (B) Weighing not more than 500 grammes per sq. metre .....                 | per 100 kin  | 54-10                               | —  | 2. Other .....   | "             | 60-00                               | —  |
| (C) Other .....  | "            | 27-00                               | —  | 328 Carpets and carpetings:  |               |                                     |  |
| 306 Lace tissues and netted tissues:                                       |              |                                     |  | 1. Wholly or partly of wool:   |               |                                     |  |
| 1. Outrainings:  |              |                                     |  | (A) Woven with piles:  |               |                                     |  |
| (A) Of cotton .....  | per 100 kin  | 20-00                               | —  | (A-1) Having piles constituted with warp or wool of one system:  |               |                                     |  |
| (B) Other .....  | ad val. 30 % | —                                   | —  | (a) With cut piles .....   | per 100 kin   | 38-10                               | —  |
| 2. Mosquito nettings:  |              |                                     |  | (b) Other .....  | "             | 21-40                               | —  |
| (A) Of cotton .....  | per 100 kin  | 78-80                               | —  | (A-2) Other:   |               |                                     |  |
| (B) Other .....  | ad val. 30 % | —                                   | —  | (a) With cut piles .....   | "             | 44-60                               | —  |
| 3. Veilings:   |              |                                     |  | (b) Other .....  | "             | 27-20                               | —  |
| (A) Wholly or partly of silk .....   | per 100 kin  | 68-00                               | —  | (C) Other .....  | ad val. 30 %  | —                                   | —  |
| (B) Other .....  | "            | ad val. 20 %                        | —  | 2. Of hemp or jute .....   | ad val. 30 %  | —                                   | —  |
| 4. Nettings for fishing or hunting ..                                      | ad val. 25 % | —                                   | —  | 3. Other .....   | ad val. 30 %  | —                                   | —  |
| 5. Other:  |              |                                     |  | 329 Table cloths, single:  |               |                                     |  |
| (A) Wholly or partly of silk .....   | ad val. 45 % | —                                   | —  | 1. Of cotton, of cotton and hemp, or of cotton and jute .....  | per 100 kin   | 60-00                               | —  |
| (B) Other .....  | ad val. 30 % | —                                   | —  | 2. Of flax, or cotton and flax .....   | "             | 80-00                               | —  |
|  |              |                                     |  | 3. Of wool, or wool and cotton .....   | per 100 kin   | 98-20                               | —  |
|  |              |                                     |  | 4. Wholly or partly of silk, combined with metal threads, or embroidered .....   | ad val. 50 %  | —                                   | —  |
|  |              |                                     |  | 5. Other .....   | ad val. 40 %  | —                                   | —  |
|  |              |                                     |  | 330 Curtains and window blinds:  |               |                                     |  |
|  |              |                                     |  | 1. Of wool, or wool and cotton .....   | per 100 kin   | 93-00                               | —  |
|  |              |                                     |  | 2. Wholly or partly of silk, combined with metal threads, or embroidered .....   | ad val. 50 %  | —                                   | —  |
|  |              |                                     |  | 3. Other:  |               |                                     |  |
|  |              |                                     |  | (A) Of lace .....  | per 100 kin   | 39-50                               | —  |
|  |              |                                     |  | (B) Other .....  | ad val. 40 %  | —                                   | —  |
|  |              |                                     |  | 331 Trimmings:   |               |                                     |  |
|  |              |                                     |  | 1. Ribbons, laces, edgings, tapes, galloons, cords, braids, and the like:  |               |                                     |  |
|  |              |                                     |  | (A) Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells ..... | ad val. 50 %  | —                                   | —  |
|  |              |                                     |  | (B) Combined with imitation precious stones, glass beads, base metals &c.:   | ad val. 40 %  | —                                   | —  |
|  |              |                                     |  | (C) Other:   |               |                                     |  |
|  |              |                                     |  | (a) Darned, embroidered or of lace work .....  | ad val. 40 %  | —                                   | —  |
|  |              |                                     |  | (b) Other .....  | ad val. 30 %  | —                                   | —  |
|  |              |                                     |  | 2. Other, such as tassels, knots, loops, stars &c.:  |               |                                     |  |
|  |              |                                     |  | (A) Wholly or partly of silk or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells .....  | ad val. 50 %  | —                                   | —  |
|  |              |                                     |  | (B) Other .....  | ad val. 40 %  | —                                   | —  |

| Nos. | Articles.  | General                          | Conventional                     | Nos.  | Articles.    | General                          | Conventional                     |
|------|--|----------------------------------|----------------------------------|---|--------------|----------------------------------|----------------------------------|
|      |  | Tariff Rates<br>of Duty.<br>Yen. | Tariff Rates<br>of Duty.<br>Yen. |   |              | Tariff Rates<br>of Duty.<br>Yen. | Tariff Rates<br>of Duty.<br>Yen. |
|      | Mosquito nets .....  | ad val. 40 %                     | —                                | 2. Other :  |              |                                  |                                  |
|      | Hammocks .....   | ad val. 40 %                     | —                                | (A) Wholly or partly of silk :  |              |                                  |                                  |
|      | Fishing or hunting nets .....  | ad val. 25 %                     | —                                | (a) Silk hats or opera hats .....   | per doz.     | 28-80                            | —                                |
|      | Air cushions :   |                                  |                                  | (b) Chinese hats .....  | ad val. 60 % | —                                | —                                |
|      | 1. Wholly or partly of silk .. per 100 kin   | 315-00                           | —                                | (c) Hoods .....   | per doz.     | 3-80                             | —                                |
|      | 2. Other .....   | 124-00                           | —                                | (d) Other .....   | ad val. 50 % | —                                | —                                |
|      | Bed quilts and cushions :  |                                  |                                  | (B) Of felt :   |              |                                  |                                  |
|      | 1. Wholly or partly of silk .....  | ad val. 50 %                     | —                                | (B-1) Hats .....  | per doz.     | 7-50                             | 5-60 I                           |
|      | 2. Other :   |                                  |                                  | (B-2) Hat bodies :  |              |                                  |                                  |
|      | (A) Stuffed with feathers or down .. per 100 kin   | 124-00                           | —                                | (a) Blocked .....   | "            | 7-50                             | 5-60 I                           |
|      | (B) Other .....  | 78-10                            | —                                | (b) Other :   |              |                                  |                                  |
|      | Woven belting for machinery and woven hoses :  |                                  |                                  | (b-1) Of sheep's wool ..  | ad val. 20 % | —                                | —                                |
|      | 1. Of cotton .....   | ad val. 25 %                     | —                                | (b-2) Other .....   | ad val. 20 % | —                                | —                                |
|      | 2. Other .....   | 21-00                            | —                                | (C) Of Panama straw or similar vegetable fibres .....   | per doz.     | 35-60                            | —                                |
|      | Filter bags, and gas bags .....  | ad val. 20 %                     | —                                | (D) Of straw or wood shaving, pure or mixed with one another ..   | per doz.     | 6-25                             | —                                |
|      | Gunny bags .....   | 2-55                             | —                                | (E) Other :   |              |                                  |                                  |
|      | Old gunny bags .....   | Free.                            | —                                | (a) Helmet hats .....   | "            | 9-50                             | —                                |
|      | Rags .....   | ad val. 30 %                     | —                                | (b) Chinese hats .....  | "            | 1-15                             | —                                |
|      | Tissues, n.o.p.f. .....  | ad val. 30 %                     | —                                | (c) Caps of tissues, woven or knitted .....   | per doz.     | 3-00                             | —                                |
|      | Manufactures of tissues, n.o.p.f. :  |                                  |                                  | (d) Hoods .....   | "            | 2-90                             | —                                |
|      | 1. Wholly or partly of silk, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory, or tortoise-shells, or embroidered ..... | ad val. 50 %                     | —                                | (e) Other .....   | ad val. 40 % | —                                | —                                |
|      | 2. Other .....   | ad val. 40 %                     | —                                | 355 Boots, shoes, slippers, sandals, clogs and the like :   |              |                                  |                                  |
|      | GROUP X.—CLOTHING AND ACCESSORIES THEREOF.   |                                  |                                  | 1 Boots :   |              |                                  |                                  |
|      | Note.—The term "silk" in this group includes artificial silk.  |                                  |                                  | (A) Of leather .....  | per 100 kin  | 131-00                           | —                                |
|      | Raincoats :  |                                  |                                  | (B) Of india-rubber ..  | "            | 50-00                            | —                                |
|      | 1. Wholly or partly of silk .....  | ad val. 50 %                     | —                                | (C) Other .....   | ad val. 40 % | —                                | —                                |
|      | 2. Other .....   | 136-00                           | —                                | 2 Shoes :   |              |                                  |                                  |
|      | Shirts, fronts, collars and cuffs ..   | 134-00                           | —                                | (A) Of leather .....  | per 100 kin  | 135-00                           | —                                |
|      | Undershirts and drawers :  |                                  |                                  | (B) Of canvas or duck :   |              |                                  |                                  |
|      | 1. Knitted :   |                                  |                                  | (a) With leathersole ..   | "            | 86-70                            | —                                |
|      | (A) Of cotton .....  | per 100 kin                      | 115-00                           | (b) Other .....   | "            | 57-80                            | —                                |
|      | (B) Of wool or wool and cotton .. per 100 kin  | 133-00                           | —                                | (C) Wholly or partly of silk ..   | ad val. 50 % | —                                | —                                |
|      | (C) Wholly or partly of silk .....   | ad val. 50 %                     | —                                | (D) Other .....   | ad val. 40 % | —                                | —                                |
|      | (D) Other .....  | ad val. 40 %                     | —                                | 3 Chinese shoes :   |              |                                  |                                  |
|      | 2. Other :   |                                  |                                  | (A) Wholly or partly of silk ..   | per 100 kin  | 62-50                            | —                                |
|      | (A) Wholly or partly of silk .....   | ad val. 50 %                     | —                                | (B) Other .....   | "            | 30-70                            | —                                |
|      | (B) Other .....  | ad val. 40 %                     | —                                | 4 Overshoes of india-rubber ..  | "            | 51-60                            | —                                |
|      | Gloves :   |                                  |                                  | 5 Slippers :  |              |                                  |                                  |
|      | 1. Of leather .....  | per 100 kin                      | 450-00                           | (A) Of leather .....  | "            | 119-00                           | —                                |
|      | 2. Of leather and other materials except silk .....  | per 100 kin                      | 179-00                           | (B) Of tissues :  |              |                                  |                                  |
|      | 3. Of cotton, of flax, of cotton and flax, of wool or of wool and cotton .. per 100 kin  | 228-00                           | —                                | (B-1) Wholly or partly of silk ..   | ad val. 50 % | —                                | —                                |
|      | 4. Wholly or partly of silk .....  | 949-00                           | —                                | (B-2) Of felt :   |              |                                  |                                  |
|      | 5. Other .....   | ad val. 40 %                     | —                                | (a) With leather sole ..  | per 100 kin. | 76-40                            | —                                |
|      | 8 Stockings and socks :  |                                  |                                  | (b) Other .....   | ad val. 40 % | —                                | —                                |
|      | 1. Of cotton, of flax, of cotton and flax, of wool or of wool and cotton .. per 100 kin  | 138-00                           | —                                | (B-3) Other .....   | ad val. 40 % | —                                | —                                |
|      | 2. Wholly or partly of silk .....  | ad val. 50 %                     | —                                | (C) Other .....   | ad val. 40 % | —                                | —                                |
|      | 3. Other .....   | ad val. 40 %                     | —                                | 6 Other .....   | ad val. 40 % | —                                | —                                |
|      | 9 Shawls, comforters and mufflers :  |                                  |                                  | 356 Shoe laces .....  | ad val. 40 % | —                                | —                                |
|      | 1. Mufflers :  |                                  |                                  | 357 Buttons, excluding those made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells :   |              |                                  |                                  |
|      | (A) Of silk .....  | per 100 kin                      | 853-00                           | 1 Buttons for cuffs or shirts .....   | ad val. 40 % | —                                | —                                |
|      | (B) Partly of silk .....   | "                                | 530-00                           | 2 Other :   |              |                                  |                                  |
|      | (C) Other .....  | ad val. 40 %                     | —                                | (A) Covered (including inner packings) .....  | per 100 kin  | 118-00                           | —                                |
|      | 2. Other :   |                                  |                                  | (B) Of metal (including inner packings) .....   | per 100 kin  | 34-30                            | —                                |
|      | (A) Of cotton, of flax, of China grass, of wool or of wool and cotton .. per 100 kin   | 159-60                           | —                                | (C) Of porcelain or glass (including inner packings) ..   | per 100 kin  | 12-60                            | —                                |
|      | (B) Of silk .....  | "                                | 750-00                           | (D) Of ivory nut, including imitations (including inner packings) ..  | per 100 kin  | 111-00                           | 70-00 I                          |
|      | (C) Partly of silk excluding those combined with furs or leathers .. per 100 kin   | 400-00                           | —                                | (E) Of bone or horn (including inner packings) .....  | per 100 kin  | 109-00                           | 70-00 I                          |
|      | (D) Wholly or partly of furs or feathers .....   | ad val. 50 %                     | —                                | (F) Other .....   | ad val. 40 % | —                                | —                                |
|      | (E) Other .....  | ad val. 40 %                     | —                                | 358 Buckles, hooks, eyes, and the like, excluding those made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells :                        |              |                                  |                                  |
|      | 50 Neckties :  |                                  |                                  | 1. Buckles .....  | per 100 kin  | 14-40                            | —                                |
|      | 1. Wholly or partly of silk .....  | per 100 kin                      | 11-40                            | 2. Hooks and eyes .....   | "            | 40-80                            | —                                |
|      | 2. Other .....   | "                                | 3-55                             | 3. Shoe hooks and shoe eyelets ..   | per 100 kin  | 61-30                            | —                                |
|      | 51 Trouser suspenders or braces :  |                                  |                                  | 4. Other .....  | ad val. 40 % | —                                | —                                |
|      | 1. Wholly or partly of silk .. per 100 kin   | 454-00                           | —                                | 359 Jewellery for personal adornment ..   | ad val. 50 % | —                                | —                                |
|      | 2. Other .....   | 102-00                           | —                                | 360 Clothing and accessories or parts thereof, n.o.p.f. :   |              |                                  |                                  |
|      | 52 Belts :   |                                  |                                  | 1. Wholly or partly of fur, leather or silk, or made of, or combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells or embroidered ..... | ad val. 50 % | —                                | —                                |
|      | 1. Made of or combined with precious metals, metals coated with precious stones, semi-precious stones, pearls or corals ..   | ad val. 50 %                     | —                                | 2. Other .....  | ad val. 40 % | —                                | —                                |
|      | 2. Other :   |                                  |                                  | 361 Pulp for paper making :   |              |                                  |                                  |
|      | (A) Wholly and partly of silk ..   | ad val. 50 %                     | —                                | 1. Mechanical pulp .....  | per 100 kin  | 0-21                             | —                                |
|      | (B) Of leather .....   | ad val. 40 %                     | —                                | 2. Other .....  | "            | 0-27                             | —                                |
|      | (C) Other .....  | ad val. 40 %                     | —                                |   |              |                                  |                                  |
|      | 53 Sleeve suspenders, stocking suspenders, and the like :  |                                  |                                  |   |              |                                  |                                  |
|      | 1. Wholly or : ray of silk .....   | ad val. 50 %                     | —                                |   |              |                                  |                                  |
|      | 2. Of metal .....  | ad val. 40 %                     | —                                |   |              |                                  |                                  |
|      | 3. Other .....   | per 100 kin                      | 178-00                           |   |              |                                  |                                  |
|      | 54 Hats and hat bodies, caps, bonnets, and hoods :   |                                  |                                  |   |              |                                  |                                  |
|      | 1. Combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, feathers, artificial flowers, &c. ..   | ad val. 50 %                     | —                                |   |              |                                  |                                  |

GROUP XL.—PULP FOR PAPER MAKING, PAPERS, PAPER MANUFACTURES, BOOKS AND PICTURES.



## GROUP XI.—PULP FOR PAPER MAKING, PAPERS, PAPER MANUFACTURES, BOOKS AND PICTURES—continued.

| No. | Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
|-----|--|---|--|
| 521 | Printing paper :   |   |  |
| 1.  | Art. paper ..... per 100 kin   | 2-46  | —  |
| 2.  | Other :  |   |  |
| (A) | Coloured in the paste ..   | 1-20  | —  |
| (a) | Weighing not more than 68<br>grammes per square metre per 100kin   | 1-90  | —  |
| (b) | Other .....  | 2-00  | —  |
| 563 | Writing paper .....  | 3-15  | —  |
| 564 | Drawing paper .....  | 3-65  | —  |
| 565 | Blotting paper, not including<br>blotting hoods .....  | 3-80  | —  |
| 566 | Filter paper .....   | 17-40                                       | —  |
| 567 | Packing paper and match paper, ex-<br>cluding tissue paper..... per 100 kin  | 1-75  | 1-50 G   |
| 568 | Cigarette paper .....  | 12-40                                       | —  |
| 569 | Wall paper .....   | 8-50  | —  |
| 570 | Pasteboard or cardboard ..   | 1-50  | —  |
| 571 | Chinese paper of all kinds.....  | ad val. 36 %                                | 7  |
| 572 | Imitation Japanese paper and tissue<br>paper .....   | 3-25  | —  |
| 573 | Imitation parchment, paraffin paper<br>and wax paper :   |   |  |
| 1.  | Covered with, or with application<br>of metal foil or metal powder, em-<br>bossed, or printed .....  | 3-85  | —  |
| 2.  | Other .....  | 3-90  | —  |
| 574 | Tracing paper .....  | 25-00                                       | —  |
| 575 | Litho transfer paper .....   | 36-50                                       | —  |
| 576 | Oiled paper .....  | 5-00  | —  |
| 577 | Glass paper for window pane ..   | 57-20                                       | —  |
| 578 | Papers not otherwise provided for :  |   |  |
| 1.  | Covered with, or with application<br>of metal foil or metal powder :<br>(A) Covered with or with applica-<br>tion of foil or powder of precious<br>metal ..... | ad val. 30 %                                | —  |
| (B) | Other .....  | 10-90                                       | —  |
| 2.  | Coloured on the surface :<br>(A) Embossed .....  | 4-85  | —  |
| (B) | Other .....  | 3-30  | —  |
| 3.  | Printed :<br>(A) Embossed .....  | 5-30  | —  |
| (B) | Other .....  | 4-10  | —  |
| 4.  | Other :<br>(A) Craped or wrinkled ..   | 12-70                                       | —  |
| (B) | Other .....  | ad val. 25 %                                | —  |
| 579 | Paper laces and paper borders :  |   |  |
| 1.  | Covered with, or with application<br>of metal foil or metal powder<br>..... per 100 kin  | 37-80                                       | —  |
| 2.  | Other .....  | 9-50  | —  |
| 580 | Blank books :  |   |  |
| 1.  | Of Chinese paper .....   | 9-00  | —  |
| 2.  | Other :<br>(A) With paper covers ..  | 25-30                                       | —  |
| (B) | Other .....  | 47-80                                       | —  |
| 581 | Blank forms .....  | 16-40                                       | —  |
| 582 | Note paper in box .....  | ad val. 30 %                                | —  |
| 583 | Envelopes :  |   |  |
| 1.  | In box, including those accompany-<br>ing note paper (including boxes).....  | 19-60                                       | —  |
| 2.  | Other .....  | 15-10                                       | —  |
| 584 | Albums :   |   |  |
| 1.  | With leather covers .....  | ad val. 50 %                                | —  |
| 2.  | With cloth covers :<br>(A) Wholly or partly of silk ..   | 48-90                                       | —  |
| (B) | Other .....  | 20-00                                       | —  |
| 3.  | With paper covers .....  | 15-20                                       | —  |
| 585 | Test paper .....   | ad val. 40 %                                | —  |
| 586 | Baryta paper, albuminized paper, and<br>sensitized papers for photography :  | ad val. 20 %                                | —  |
| 1.  | Baryta paper (including inner<br>packings) .....   | 19-30                                       | —  |
| 2.  | Albuminized paper (including inner<br>packings) .....  | 85-60                                       | —  |
| 3.  | Bromide paper and platinum paper<br>(including inner packings) ..  | 134-00                                      | —  |
| 4.  | Other .....  | ad val. 40 %                                | —  |
| 587 | Carbon paper .....   | 27-30                                       | —  |
| 588 | Emery paper, including glass-paper ..  | 2-00  | —  |
| 589 | Labels .....   | 30-20                                       | —  |
| 590 | Playing cards .....  | 113-00                                      | —  |
| 591 | Photographs .....  | ad val. 50 %                                | —  |
| 592 | Caligraphies and pictures :  |   |  |
| 1.  | Printed .....  | 39-30                                       | —  |
| 2.  | Other .....  | Free  | —  |
| 593 | Card calendar and block calendar ..  | ad val. 30 %                                | —  |
| 594 | Picture post-cards .....   | 52-40                                       | —  |
| 595 | Christmas cards and the like ..  | ad val. 50 %                                | —  |
| 596 | Printed books, copy books, drawing<br>books with designs, music, newspapers,<br>periodicals and other printed matter,<br>n.o.p.f. ....                         | Free  | —  |
| 597 | Plans, architectural and engineering ..  | —   | —  |
| 598 | Geographical atlases or maps, charts and<br>scientific diagrams or maps ..   | —   | —  |
| 599 | Paper money, bank notes, coupons, share<br>certificates and other negotiable papers ..   | —   | —  |
| 400 | Waste paper .....  | —   | —  |
| 401 | Manufactures of paper or pulp, n.o.p.f. ....   | ad val. 40 %                                | —  |

| No.   | Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventior<br>Tariff Rat<br>of Duty.<br>Yen. |
|---|---|---|--|
| GROUP XII.—MINERALS AND MANUFACTURES THEREOF. |   |   |  |
| 402   | Silica sand, quartz sand, and other sand,<br>and gravel, n.o.p.f. :                                     |   |  |
| 1.  | Coloured .....  | ad val. 20 %                                | —  |
| 2.  | Other .....   | Free  | —  |
| 403   | Flint .....   | —   | —  |
| 404   | Emery stone, powdered or not ..   | —   | —  |
| 405   | Emery sand, corundum sand, tripoli and<br>similar mineral substances for grinding<br>or polishing ..... | —   | —  |
| 406   | Brick .....   | 0-35  | —  |
| 407   | Metal polishes, n.o.p.f. .... per 100 kin   |   |  |
| 1.  | Liquid or in paste (including<br>receptacles) .....   | 5-00  | —  |
| 2.  | Other .....   | 2-60  | —  |
| 408   | Griststones or whetstones : ..  |   |  |
| 1.  | Artificial .....  | 9-00  | —  |
| 2.  | Other :<br>(A) Oil stones and the like ..   | 27-90                                       | —  |
| (B)   | Other .....   | ad val. 10 %                                | —  |
| 409   | Slate and manufactures thereof, n.o.p.f. :  |   |  |
| 1.  | Unworked .....  | Free  | —  |
| 2.  | Other :<br>(A) Unsmoothed, unpolished or un-<br>carved :<br>(a) Roofing slates .....                    | 0-20  | —  |
| (b)   | Other .....   | ad val. 10 %                                | —  |
| (B)   | Other .....   | ad val. 40 %                                | —  |
| 410   | Lithographic stone :  |   |  |
| 1.  | Unworked .....  | Free  | —  |
| 2.  | Other .....   | 0-50  | —  |
| 411   | Bort, carboado and other black diamond ..   | Free  | —  |
| 412   | Precious stones .....   | ad val. 5 %                                 | —  |
| 413   | Semi-precious stones and manufactures<br>thereof, n.o.p.f. :  |   |  |
| 1.  | Uncut or unpolished .....   | ad val. 20 %                                | —  |
| 2.  | Other .....   | ad val. 50 %                                | —  |
| 414   | Stones and manufactures thereof, n.o.p.f. :   |   |  |
| 1.  | Unworked, or split or roughly hewn<br>as it presents no regular shape ..                                | Free  | —  |
| 2.  | Other :<br>(A) Unsmoothed, unpolished or un-<br>carved .....  | ad val. 10 %                                | —  |
| (B)   | Other .....   | ad val. 40 %                                | —  |
| 416   | Amber and manufactures thereof,<br>n.o.p.f. :   |   |  |
| 1.  | Unworked .....  | ad val. 20 %                                | —  |
| 2.  | Other .....   | ad val. 50 %                                | —  |
| 416   | Waste amber .....   | Free  | —  |
| 417   | Meerschbaum or artificial meerschbaum<br>and manufactures thereof :                                     |   |  |
| 1.  | Unworked .....  | ad val. 20 %                                | —  |
| 2.  | Other .....   | ad val. 40 %                                | —  |
| 418   | Asbestos and manufactures thereof,<br>n.o.p.f. :  |   |  |
| 1.  | In lump, powder or fibre .....  | Free  | —  |
| 2.  | Yarn .....  | 6-00  | —  |
| 3.  | Board .....   | 1-70  | —  |
| 4.  | Other .....   | 10-30                                       | —  |
| 419   | Mica and manufactures thereof, n.o.p.f. :   |   |  |
| 1.  | In slab or powder .....   | Free  | —  |
| 2.  | Sheet :<br>(A) Uncoloured or unornamented<br>(B) Other .....  | ad val. 30 %                                | —  |
| 3.  | Glued together with or without<br>tissue, paper &c. ....  | 30-00                                       | —  |
| 4.  | Other .....   | ad val. 30 %                                | —  |
| 420   | Talc and soapstone, powdered or not ..  | Free  | —  |
| 421   | Phosphorite .....   | —   | —  |
| 422   | Kaibite, kieserite, carnallite and similar<br>salts .....   | —   | —  |
| 423   | Gypsum :  |   |  |
| 1.  | Uncalcined .....  | 0-05  | —  |
| 2.  | Other .....   | 0-30  | —  |
| 424   | Manufactures of gypsum .....  | ad val. 40 %                                | —  |
| 425   | Cryolite .....  | Free  | —  |
| 426   | Clay .....  | —   | —  |
| 427   | Plumbago .....  | —   | —  |
| 428   | Manufactures of plumbago, n.o.p.f. :  |   |  |
| 1.  | Crucibles .....   | 6-15  | —  |
| 2.  | Other .....   | ad val. 30 %                                | —  |
| 429   | Coal .....  | Free  | —  |
| 430   | Cokes .....   | 5-65  | —  |
| 431   | Brick coal or briquettes .....  | ad val. 10 %                                | —  |
| 432   | Portland cement, Roman cement,<br>puzzolana cement and similar hy-<br>draulic cements .....             | 0-30  | —  |
| 433   | Manufactures of cement :  |   |  |
| 1.  | Unpolished, uncoated or un-<br>coloured .....   | ad val. 30 %                                | —  |
| 2.  | Other .....   | ad val. 40 %                                | —  |
| 434   | Dolomite and magnesite .....  | Free  | —  |
| 435   | Minerals and manufactures thereof,<br>n.o.p.f. ....   |   |  |
| 1.  | Unworked .....  | ad val. 5 %                                 | —  |
| 2.  | Other :<br>(A) Powdered or calcined .....   | ad val. 10 %                                | —  |
| (B)   | Other .....   | ad val. 30 %                                | —  |

## GROUP XIII.—POTTERIES, GLASS AND GLASS MANUFACTURES.

|     |   |              |   |
|-----|---|--------------|---|
| 436 | Bricks, excluding cement-bricks :       |              |   |
| 1.  | Fire bricks .....                       | 0-45         | — |
| 2.  | Other :<br>(A) Glazed or coloured ..... | ad val. 20 % | — |
| (B) | Other .....                             | ad val. 20 % | — |

| Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. | Nos. | Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
|---|---|--|------|--|---|--|
| Files of clay:  |   |  |      | (B) Spiegeleisen ..... per 100 kin   | 0-16  | —  |
| 1. Glazed or coloured ..... per 100 kin   | 3-10  | —  |      | (C) Ferro-manganese ..   | 0-25  | —  |
| 2. Other .....  | 1-00  | —  |      | (D) Ferro-silicon and silica-spiegel-<br>eisen ..... per 100 kin   | 0-20  | —  |
| Fireproof manufactures of clay, n.o.p.f.:   |   |  |      | (E) Ferro-chrome, ferro-nickel, ferro-<br>aluminium and other non-<br>malleable iron alloys ..... ad val. 5% | —   | —  |
| 1. Crucibles ..... per 100 kin  | 3-00  | —  |      | (F) Other:   |   |  |
| 2. Gas retorts ..... ad val. 20%  | —   | —  |      | (a) Ingots, blooms, billets and slabs<br>per 100 kin   | 0-50  | —  |
| 3. Nozzles and stoppers ..... ad val. 20%   | —   | —  |      | (b) Keg steel and lamboos steel<br>per 100 kin   | 0-60  | —  |
| 4. Other .....  | ad val. 20%                                 | —  |      | (c) Other .....  | ad val. 7½%                                 | —  |
| Potteries, n.o.p.f.:  |   |  |      | 2. Bars or rods, including those having<br>such a shape, as T, angle, &c<br>per 100 kin                      | 0-60  | —  |
| 1. Combined with precious metals, or<br>metals coated with precious metals  | ad val. 50%                                 | —  |      | 3. Wire rods, in coils.....  | 0-30  | —  |
| 2. Other .....  | ad val. 40%                                 | —  |      | 4. Plates and sheets:  |   |  |
| Broken potteries .....  | Free  | —  |      | (A) Not coated with metals:  |   |  |
| Glass in lumps.....   | ad val. 10%                                 | —  |      | (A-1) Checkered ..... per 100 kin  | 0-70  | —  |
| " powder .....  | ad val. 10%                                 | —  |      | (A-2) Corrugated ....  | 1-35  | —  |
| " rods and glass tubes..... per 100 kin   | 7-00  | —  |      | (A-3) Other:   |   |  |
| Plate or sheet glass:   |   |  |      | (a) Not exceeding 0-7 millimetre<br>in thickness .... per 100 kin  | 0-10  | 0-30 B   |
| 1. Uncoloured or unstained, with<br>flat surface:   |   |  |      | (b) No exceeding 1-5 millimetres<br>in thickness .... per 100 kin  | 0-75  | —  |
| (a) Not exceeding 1 millimetre in<br>thickness:   |   |  |      | (c) Other .....  | 0-60  | —  |
| (a) Not exceeding 1 sq. metre each<br>per 100 sq. metres  | 11-50                                       | —  |      | (B) Coated with base metals:   |   |  |
| (b) Other..... " "  | 18-40                                       | —  |      | (B-1) Tinned (tinned iron sheets<br>and tinned steel sheets):  |   |  |
| (B) Other:  |   |  |      | (a) Ordinary ..... per 100 kin   | 0-30  | 0-70 B   |
| (a) Not exceeding 1,000 sq. centi-<br>metres each, per 100 sq. metres   | 56-30                                       | —  |      | (b) Crystallized, embossed or the<br>like..... per 100 kin   | 2-35  | —  |
| (b) Other .....   | 142-00                                      | —  |      | (B-2) Galvanized (corrugated or<br>not) ..... per 100 kin  | 2-00  | 1-20 B   |
| 2. Silvered:  |   |  |      | (B-3) Other .....  | ad val. 20%                                 | —  |
| (A) Not exceeding 1,000 sq. centi-<br>metres each, per 100 sq. metres   | 139-00                                      | —  |      | 5. Wire:   |   |  |
| (B) Other .....   | 159-00                                      | —  |      | (A) Not coated with metals:  |   |  |
| 3. Stained coloured or ground, ex-<br>cluding those ribbed, embossed,<br>and the like:  |   |  |      | (a) Not exceeding 1-5 millimetres<br>in diameter ..... per 100 kin   | 1-15  | —  |
| (A) Not exceeding 1 sq. metre each<br>per 100 sq. metres  | 29-30                                       | —  |      | (b) Other .....  | 1-00  | —  |
| (B) Other .....   | 33-20                                       | —  |      | (B) Coated with base metals:   |   |  |
| 4. Ribbed, embossed or the like.....<br>per 100 sq. metres  | 29-70                                       | —  |      | (B-1) Galvanized:  |   |  |
| 5. Other.....   | ad val. 25%                                 | —  |      | (a) Not exceeding 1-5 millimetres<br>in diameter .... per 100 kin  | 1-25  | —  |
| Plate glass having insidial metal wire or<br>net..... per 100 sq. metres  | 55-20                                       | —  |      | (b) Other .....  | ad val. 20%                                 | —  |
| Side light glass, without frame .....   | 7-00  | —  |      | (B-2) Tinned.....  | ad val. 30%                                 | —  |
| Sky light glass.....  | ad val. 25%                                 | —  |      | (B-3) Other .....  | ad val. 20%                                 | —  |
| Spectacle glass, cut.....   | ad val. 30%                                 | —  |      | 6. Reed wire ..... per 100 kin   | 1-85  | —  |
| Optical lenses or prisms, without frames<br>or handles:   |   |  |      | 7. Ribbons .....   | 1-50  | —  |
| 1. Unpolished .....   | ad val. 20%                                 | —  |      | 8. Bands (hoop iron):  |   |  |
| 2. Other .....  | ad val. 30%                                 | —  |      | (A) Not coated with metals ..  | 0-50  | —  |
| Deckglass for microscope .....  | 1-60  | —  |      | (B) Coated with base metals .....  | ad val. 10%                                 | —  |
| Object glass for microscope ..  | 1-40  | —  |      | 9. Faragon wire:   |   |  |
| Dry plates for photograph:  |   |  |      | (A) Not coated with metals.....<br>per 100 kin   | 4-10  | —  |
| 1. Undeveloped (including inner<br>packings) ..... per 100 kin  | 20-10                                       | —  |      | (B) Coated with base metals .....  | ad val. 20%                                 | —  |
| 2. Other .....  | ad val. 40%                                 | —  |      | 10. Wire rope and twisted wires, coated<br>or not with base metals .....                                     | 6-00  | —  |
| Spectacles and eyeglasses:  |   |  |      | 11. Barbed twisted wires ..  | 2-20  | —  |
| 1. With frames or handles of precious<br>metals, metals coated with precious<br>metals, elephant's ivory or tortoise<br>shells .....          | ad val. 50%                                 | —  |      | 12. Pipes and tubes, n.o.p.f.:   |   |  |
| 2. Other .....  | ad val. 40%                                 | —  |      | (A) Not coated with metals:  |   |  |
| 4. Looking glasses or mirrors:  |   |  |      | (A-1) Elbows and joints:   |   |  |
| 1. Combined with precious metals or<br>metals coated with precious metals   | ad val. 50%                                 | —  |      | (a) Non-malleable.....   | 2-40  | —  |
| 2. Other .....  | ad val. 40%                                 | —  |      | (b) Other .....  | 2-50  | —  |
| 5. Glass goma or beads, including those of<br>imitation precious stones, imitation<br>metals, imitation pearls, imitation<br>corals, &c ..... | ad val. 40%                                 | —  |      | (A-2) Other:   |   |  |
| 6. Glass cullet .....   | Free  | —  |      | (a) Cast .....   | 1-00  | —  |
| 7. Glass manufactures, n.o.p.f.:  |   |  |      | (b) Drawn .....  | 2-00  | —  |
| 1. Combined with precious metals or<br>metals coated with precious metals   | ad val. 50%                                 | —  |      | (c) Other:   |   |  |
| 2. Other:   |   |  |      | 1. Seamless not exceeding<br>16 centimetres in inside<br>diameter .. per 100 kin                             | 1-90  | —  |
| (a) Fused silica manufactures.....  | ad val. 20%                                 | —  |      | 2. Welded, and not exceed-<br>ing 5 centimetres in<br>interior diameter ..                                   | 2-50  | —  |
| (b) Others .....  | ad val. 40%                                 | —  |      | per 100 kin  | 1-10  | —  |
| GROUP XIV.—ORES AND METALS.   |   |  |      | (B) Coated with base metals .....  | ad val. 20%                                 | —  |
| 48 Ores .....   | Free  | —  |      | 13. Waste or old, fit only for re-manu-<br>facturing .....   | Free  | —  |
| 49 Platinum:  |   |  |      | 403 Aluminium:   |   |  |
| 1. Ingots, slabs, bars, plates and<br>sheets ..... per kin  | 44-00                                       | —  |      | 1. Ingots, slabs and grains, per 100 kin   | 3-20  | —  |
| 2. Wire .....   | 193-00                                      | —  |      | 2. Bars or rods, plates and sheets<br>per 100 kin  | 18-50                                       | —  |
| 3. Waste or old, fit only for re-manu-<br>facturing .....   | ad val. 5%                                  | —  |      | 3. Wire and tubes .....  | ad val. 20%                                 | —  |
| 60 Gold:  |   |  |      | 4. Waste or old, fit only for re-manu-<br>facturing .....  | ad val. 5%                                  | —  |
| 1. Ingots, slabs, grains, plates, sheets<br>and bands .....   | Free  | —  |      | 404 Copper:  |   |  |
| 2. Tubes and wire .....   | ad val. 20%                                 | —  |      | 1. Ingots and slabs ..... per 100 kin  | 1-20  | —  |
| 3. Foils .....  | ad val. 30%                                 | —  |      | 2. Bars or rods .....  | 8-90  | —  |
| 4. Waste or old, fit only for re-manu-<br>facturing .....   | Free  | —  |      | 3. Plates and sheets .....   | 9-35  | —  |
| 401 Silver:   |   |  |      | 4. Wire:   |   |  |
| 1. Ingots, slabs, plates, sheets and<br>bands .....   | Free  | —  |      | (A) Not coated with metals:  |   |  |
| 2. Tubes and wire .....   | ad val. 20%                                 | —  |      | (a) Not exceeding 0-5 millimetre<br>in diameter ..... per 100 kin  | 13-10                                       | —  |
| 3. Foils .....  | ad val. 30%                                 | —  |      | (b) Other .....  | 9-50  | —  |
| 4. Waste or old, fit only for re-manu-<br>facturing .....   | Free  | —  |      | (B) Coated with base metals ..   | 14-20                                       | —  |
| 402 Iron:   |   |  |      | 5. Twisted wires .....   | ad val. 25%                                 | —  |
| 1. In lumps, ingots, blooms, billets<br>and slabs:  |   |  |      | 6. Pipes and tubes:  |   |  |
| (A) Pig iron..... per 100 kin   | 9-10  | 0-083 B  |      | (A) Not coated with metals<br>per 100 kin  | 14-80                                       | —  |
|   |   |  |      | (B) Coated with base metals .....  | ad val. 25%                                 | —  |
|   |   |  |      | 7. Waste or old, fit only for re-manu-<br>facturing ..... per 100 kin  | 1-20  | —  |

## GROUP XIV.—ORES AND METALS—continued.

| Nos.   |  | Articles.                          |  | General<br>Tariff Rates<br>of Duty.<br>Yen. |  | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |  | Nos.   |  | Articles. |  | General<br>Tariff Rates<br>of Duty.<br>Yen. |  | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |  |
|--|--|------------------------------------|--|---|--|--|--|--|--|-----------|--|---|--|--|--|
| 465 Lead:                                    |  |                                    |  |   |  |  |  | 479 Metal nets or nettings:                  |  |           |  |   |  |  |  |
| 1. Ingots and slabs . . . . .                |  | per 100 kin                        |  | 0-40  |  | —  |  | 1. Woven:                                    |  |           |  |   |  |  |  |
| 2. Plates and sheets . . . . .               |  | "                                  |  | 1-80  |  | —  |  | (A) Of iron, galvanised or not               |  |           |  | 13-50                                       |  | —  |  |
| 3. Tea lead . . . . .                        |  | "                                  |  | Free  |  | —  |  | (B) Of copper, brass or bronze,              |  |           |  | —   |  | —  |  |
| 4. Wire, ribbons and bands per 100 kin       |  |                                    |  | 2-80  |  | —  |  | excluding endless per 100 kin                |  |           |  | 34-10                                       |  | —  |  |
| 5. Tubes . . . . .                           |  | "                                  |  | 2-45  |  | —  |  | (C) Other: . . . . .                         |  |           |  | ad val. 25%                                 |  | —  |  |
| 6. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | per 100 kin                                 |  | 0-30   |  | —  |  |           |  | —   |  | —  |  |
| 466 Tin:                                     |  |                                    |  |   |  |  |  | 2. Other:                                    |  |           |  |   |  |  |  |
| 1. Ingots and slabs . . . . .                |  | "                                  |  | 3-75  |  | —  |  | (A) Of iron, galvanised or not               |  |           |  | 3-70  |  | —  |  |
| 2. Plates, sheets, wire and tubes . . . . .  |  | ad val. 20%                        |  | —   |  | —  |  | (B) Other . . . . .                          |  |           |  | ad val. 30%                                 |  | —  |  |
| 3. Foils . . . . .                           |  | per 100 kin                        |  | 22-50                                       |  | —  |  | 480 Rivetted iron tubes . . . . .            |  |           |  | ad val. 25%                                 |  | —  |  |
| 4. Waste or old, fit only for re-manu-       |  | facturing . . . . .                |  | ad val. 5%                                  |  | —  |  | Flexible tubes:                              |  |           |  | —   |  | —  |  |
| 467 Zinc:                                    |  |                                    |  |   |  |  |  | 481  |  |           |  |   |  |  |  |
| 1. Ingots, slabs and grains . . . . .        |  | per 100 kin                        |  | 0-70  |  | —  |  | 1. Of iron . . . . .                         |  |           |  | 13-90                                       |  | —  |  |
| 2. Plates and sheets:                        |  |                                    |  |   |  |  |  | 2. Other . . . . .                           |  |           |  | ad val. 20%                                 |  | —  |  |
| (A) Nickel . . . . .                         |  | "                                  |  | 4-80  |  | —  |  | 482 Materials for railway construction,      |  |           |  | —   |  | —  |  |
| (B) Coated with enamel paint, var-           |  | nish, lacquer, &c. . . . .         |  | ad val. 20%                                 |  | —  |  | n.o.p.f.:                                    |  |           |  | —   |  | —  |  |
| (C) Other:                                   |  |                                    |  |   |  |  |  | 1. Rails . . . . .                           |  |           |  | 0-80  |  | —  |  |
| (a) Not exceeding 0-25 millimetre            |  | in thickness . . . . .             |  | Free  |  | —  |  | 2. Portable rails . . . . .                  |  |           |  | 1-80  |  | —  |  |
| (b) Other . . . . .                          |  | per 100 kin                        |  | 2-35  |  | —  |  | 3. Turntables and parts thereof . . . . .    |  |           |  | 2-55  |  | —  |  |
| Exceeding 0-25 millimetre in                 |  | thickness . . . . .                |  | —   |  | 2-20 G   |  | 4. Fish plates, tie-plates and sleepers      |  |           |  | per 100 kin                                 |  | 1-10   |  |
| 3. Wire and tubes . . . . .                  |  | ad val. 20%                        |  | —   |  | —  |  | 5. Other . . . . .                           |  |           |  | ad val. 25%                                 |  | —  |  |
| 4. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | per 100 kin                                 |  | 0-40   |  | 483 Posts and other materials for suspending |  |           |  | —   |  | —  |  |
| 468 Nickel:                                  |  |                                    |  |   |  |  |  | electric lines, n.o.p.f.:                    |  |           |  | —   |  | —  |  |
| 1. Ingots and grains . . . . .               |  | Free                               |  | —   |  | —  |  | 1. Posts and parts thereof per 100 kin       |  |           |  | 1-85  |  | —  |  |
| 2. Bars or rods, plates and sheets . . . . . |  | per 100 kin                        |  | 24-00                                       |  | —  |  | 2. Other:                                    |  |           |  | —   |  | —  |  |
| 3. Wires and tubes . . . . .                 |  | ad val. 20%                        |  | —   |  | —  |  | (A) Of iron . . . . .                        |  |           |  | 4-35  |  | —  |  |
| 4. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | Free  |  | —  |  | (B) Other . . . . .                          |  |           |  | 11-00                                       |  | —  |  |
| 469 Mercury and bismuth . . . . .            |  | Free                               |  | —   |  | —  |  | 484 Materials for construction of buildings, |  |           |  | —   |  | —  |  |
| 470 Antimony and sulphide of antimony:       |  |                                    |  |   |  |  |  | bridges, vessels, docks, &c., n.o.p.f.:      |  |           |  | —   |  | —  |  |
| 1. Ingots and slabs . . . . .                |  | Free                               |  | —   |  | —  |  | 1. Of iron only (including those             |  |           |  | —   |  | —  |  |
| 2. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | Free  |  | —  |  | of iron coated with base metals              |  |           |  | —   |  | —  |  |
| 471 Brass and bronze:                        |  |                                    |  |   |  |  |  | per 100 kin                                  |  |           |  | 1-90  |  | —  |  |
| 1. Ingots and slabs . . . . .                |  | ad val. 10%                        |  | —   |  | —  |  | 2. Others . . . . .                          |  |           |  | ad val. 25%                                 |  | —  |  |
| 2. Bars or rods:                             |  |                                    |  |   |  |  |  | 485 Gas holders, tanks for liquid and parts  |  |           |  | —   |  | —  |  |
| (A) For steam turbines . . . . .             |  | per 100 kin                        |  | 16-00                                       |  | —  |  | thereof (of iron) . . . . .                  |  |           |  | 1-95  |  | —  |  |
| (B) Others . . . . .                         |  | "                                  |  | 7-55  |  | —  |  | Ex 485 Iron cylinders for compressed gas     |  |           |  | per 100 kin                                 |  | 3-00   |  |
| 3. Plates and sheets . . . . .               |  | "                                  |  | 8-30  |  | —  |  | 486 Insulated electric wires:                |  |           |  | —   |  | —  |  |
| 4. Wire . . . . .                            |  | "                                  |  | 9-90  |  | —  |  | 1. Armoured with metals:                     |  |           |  | —   |  | —  |  |
| 5. Pipes and tubes:                          |  |                                    |  |   |  |  |  | (A) Submarine telegraphic or tele-           |  |           |  | Free  |  | —  |  |
| (A) Not coated with metals . . . . .         |  | "                                  |  | 12-90                                       |  | —  |  | phonic cables . . . . .                      |  |           |  | —   |  | —  |  |
| (B) Coated with base metals . . . . .        |  | "                                  |  | 14-90                                       |  | —  |  | (B) Other . . . . .                          |  |           |  | —   |  | —  |  |
| 6. Foils . . . . .                           |  | "                                  |  | 32-90                                       |  | —  |  | (A) Combined with india-rubber or            |  |           |  | 11-00                                       |  | —  |  |
| 7. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | per 100 kin                                 |  | 2-25   |  | gutta-percha . . . . .                       |  |           |  | per 100 kin                                 |  | 5-50   |  |
| 472 German silver:                           |  |                                    |  |   |  |  |  | (B) Other . . . . .                          |  |           |  | —   |  | —  |  |
| 1. Ingots and slabs . . . . .                |  | ad val. 10%                        |  | —   |  | —  |  | (a) Combined with india-rubber or            |  |           |  | —   |  | —  |  |
| 2. Bars or rods, plates and sheets . . . . . |  | per 100 kin                        |  | 14-60                                       |  | —  |  | gutta-percha . . . . .                       |  |           |  | per 100 kin                                 |  | 14-50  |  |
| 3. Wire and tubes . . . . .                  |  | ad val. 20%                        |  | —   |  | —  |  | (b) Other . . . . .                          |  |           |  | ad val. 25%                                 |  | —  |  |
| 4. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | ad val. 10%                                 |  | —  |  | 487 Harpoons . . . . .                       |  |           |  | per 100 kin                                 |  | 13-80  |  |
| 473 Solder . . . . .                         |  | per 100 kin                        |  | 5-20  |  | —  |  | 488 Iron anchors . . . . .                   |  |           |  | "   |  | 1-95   |  |
| 474 Babbitt's metal and other anti-friction  |  | metals:                            |  |   |  |  |  | 489 Chains not otherwise provided for:       |  |           |  | —   |  | —  |  |
| 1. Ingots and slabs . . . . .                |  | per 100 kin                        |  | 1-80  |  | —  |  | 1. Made of, or combined or coated            |  |           |  | ad val. 50%                                 |  | —  |  |
| 2. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | ad val. 10%                                 |  | —  |  | with precious metals . . . . .               |  |           |  | —   |  | —  |  |
| 475 Gilt or silvered metals:                 |  |                                    |  |   |  |  |  | 2. Other:                                    |  |           |  | —   |  | —  |  |
| 1. Gilt wire . . . . .                       |  | per 100 kin                        |  | 194-00                                      |  | —  |  | (A) Of iron:                                 |  |           |  | —   |  | —  |  |
| 2. Silvered wire . . . . .                   |  | "                                  |  | 81-60                                       |  | —  |  | (a) Gearing chains . . . . .                 |  |           |  | ad val. 25%                                 |  | —  |  |
| 3. Other . . . . .                           |  | ad val. 10%                        |  | —   |  | —  |  | (b) Other:                                   |  |           |  | —   |  | —  |  |
| 476 Metals not otherwise provided for, and   |  | non-mentioned metals having a form |  | n.o.p.f.:                                   |  |  |  | 1. Each, not exceeding 500                   |  |           |  | grammes in weight . . . . .                 |  | ad val. 30%                                      |  |
| 1. Ingots, slabs and grains . . . . .        |  | ad val. 10%                        |  | —   |  | —  |  | 2. Others . . . . .                          |  |           |  | per 100 kin                                 |  | 2-00   |  |
| 2. Bars or rods (including those             |  | having such a shape as T,          |  | angle, &c.), plates, sheets,                |  | ribbons, bands, wire, pipes and                  |  | (B) Other . . . . .                          |  |           |  | ad val. 30%                                 |  | —  |  |
| tubes . . . . .                              |  | ad val. 20%                        |  | —   |  | —  |  | 490 Chain belting for machinery . . . . .    |  |           |  | ad val. 20%                                 |  | —  |  |
| 3. Wire rope and twisted wires . . . . .     |  | ad val. 25%                        |  | —   |  | —  |  | 491 Chains for watches, spectacles, eye-     |  |           |  | glasses or other personal adornment:        |  | —  |  |
| 4. Foils . . . . .                           |  | ad val. 25%                        |  | —   |  | —  |  | 1. Of gold or platinum . . . . .             |  |           |  | ad val. 50%                                 |  | —  |  |
| 5. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | ad val. 10%                                 |  | —  |  | 2. Gilt . . . . .                            |  |           |  | per 100 kin                                 |  | 15-00  |  |
| 477 Metals not otherwise provided for, and   |  | non-mentioned metals having a form |  | n.o.p.f.:                                   |  |  |  | 3. Other . . . . .                           |  |           |  | ad val. 50%                                 |  | —  |  |
| 1. Ingots, slabs and grains . . . . .        |  | ad val. 10%                        |  | —   |  | —  |  | 492 Cocks and valves, excluding those made   |  |           |  | of, or combined or coated with              |  | precious metals:                                 |  |
| 2. Bars or rods (including those             |  | having such a shape as T,          |  | angle, &c.), plates, sheets,                |  | ribbons, bands, wire, pipes and                  |  | 1. Coated with base metals . . . . .         |  |           |  | ad val. 35%                                 |  | —  |  |
| tubes . . . . .                              |  | ad val. 20%                        |  | —   |  | —  |  | 2. Other:                                    |  |           |  | —   |  | —  |  |
| 3. Wire rope and twisted wires . . . . .     |  | ad val. 25%                        |  | —   |  | —  |  | (A) Of iron:                                 |  |           |  | —   |  | —  |  |
| 4. Foils . . . . .                           |  | ad val. 25%                        |  | —   |  | —  |  | (a) Each weighing not more than              |  |           |  | 100 kilos . . . . .                         |  | per 100 kin                                      |  |
| 5. Waste or old, fit only for reman-         |  | facturing . . . . .                |  | ad val. 10%                                 |  | —  |  | (b) Each weighing not more than              |  |           |  | 8-00  |  | —  |  |

## GROUP XV.—METAL MANUFACTURES.

|  |             |       |   |  |  |   |             |        |   |  |  |
|--|-------------|-------|---|--|--|---|-------------|--------|---|--|--|
| 477 Nails, rivets, screws, bolts, nuts and the |             |       |   |  |  | 493 Hinges, hat-hooks, and metal fittings for |             |        |   |  |  |
| like, excluding those made of, or com-         |             |       |   |  |  | doors, windows, furniture, &c.:               |             |        |   |  |  |
| combined or coated with precious metals:       |             |       |   |  |  | 1. Made of, or combined or coated with        |             |        |   |  |  |
| 1. Iron nails:                                 |             |       |   |  |  | precious metals . . . . .                     | ad val. 50% | —      |   |  |  |
| (A) Not coated with metals . . . . .           | per 100 kin | 1-25  | — |  |  | 2. Coated with base metals . . . . .          | ad val. 35% | —      |   |  |  |
| (B) Other . . . . .                            | "           | 2-55  | — |  |  | 3. Other:                                     |             |        |   |  |  |
| 2. Copper nails . . . . .                      | "           | 15-60 | — |  |  | (A) Of iron . . . . .                         | per 100 kin | 8-40   | — |  |  |
| 3. Iron screws . . . . .                       | "           | 4-55  | — |  |  | (B) Of brass or bronze . . . . .              | "           | 30-70  | — |  |  |
| 4. Brass screws and bronze screws . . . . .    | per 100 kin | 25-50 | — |  |  | (C) Other . . . . .                           | ad val. 30% | —      |   |  |  |
| 5. Iron bolts, iron nuts and iron              |             |       |   |  |  | 494 Locks and keys:                           |             |        |   |  |  |
| washers . . . . .                              | per 100 kin | 2-00  | — |  |  | 1. Made of, or combined or coated             |             |        |   |  |  |
| 6. Iron rivets . . . . .                       | "           | 1-40  | — |  |  | with precious metals . . . . .                | ad val. 50% | —      |   |  |  |
| 7. Iron dog spikes . . . . .                   | "           | 5-60  | — |  |  | 2. Coated with base metals . . . . .          | ad val. 35% | —      |   |  |  |
| 8. Iron boot protectors . . . . .              | "           | 5-60  | — |  |  | 3. Other:                                     |             |        |   |  |  |
| 9. Other . . . . .                             | ad val. 25% | —     |   |  |  | (A) Of iron . . . . .                         | per 100 kin | 11-20  | — |  |  |
| 478 Belt fasteners, n.o.p.f.:                  |             |       |   |  |  | (B) Of brass or bronze . . . . .              | "           | 51-40  | — |  |  |
| 1. Of iron . . . . .                           | per 100 kin | 9-00  | — |  |  | (C) Other . . . . .                           | ad val. 30% | —      |   |  |  |
| 2. Other . . . . .                             | ad val. 25% | —     |   |  |  | 495 Platinum crucibles or dishes . . . . .    | per 100 kin | 208-00 | — |  |  |



| Nos. | Articles.   | General                          | Conventional                     | Nos.  | Articles.  | General                          | Conventional                     |
|------|---|----------------------------------|----------------------------------|---|--|----------------------------------|----------------------------------|
|      |   | Tariff Rates<br>of Duty.<br>Yen. | Tariff Rates<br>of Duty.<br>Yen. |   |  | Tariff Rates<br>of Duty.<br>Yen. | Tariff Rates<br>of Duty.<br>Yen. |
| 522  | Mechanics' tools, agricultural implements and parts thereof, n.o.p.f.:  |                                  |                                  | 522   | Manufactures of copper, brass or bronze, n.o.p.f.:                                   |                                  |                                  |
| 1.   | Anvils.....per 100 kin  | 2-55                             | —                                | 1.  | Coated with base metals.....   | ad val. 40 %                     | —                                |
| 2.   | Hammers.....  | 4-00                             | —                                | 2.  | Other.....per 100 kin  | 48-00                            | —                                |
| 3.   | Wrenches.....   | 12-60                            | —                                | 523   | Aluminium manufactures, n.o.p.f.   |                                  |                                  |
| 4.   | Pipe cutters and ratchets.....  | 15-80                            | —                                |   | per 100 kin  | 92-00                            | —                                |
| 5.   | Tongs, pliers and pliers:   |                                  |                                  | 524   | Iron manufactures, n.o.p.f.:   |                                  |                                  |
| (A)  | Each weighing not more than 5 kilos.....per 100 kin   | 22-10                            | —                                | 1.  | Enamelled.....   | 12-70                            | —                                |
| (B)  | Other.....  | ad val. 20 %                     | —                                | 2.  | Coated with base metals.....   | ad val. 40 %                     | —                                |
| 6.   | Vices.....per 100 kin   | 3-15                             | —                                | 3.  | Other:   |                                  |                                  |
| 7.   | Files having a length excluding the tangs:  |                                  |                                  | (A)   | Cast:  |                                  |                                  |
| (A)  | Not more than 10 centimetres per 100 kin  | 27-90                            | —                                | (a)   | Each weighing not more than 5 kilos.....per 100 kin                                  | 9-60                             | —                                |
| (B)  | Not more than 20 centimetres per 100 kin  | 13-00                            | —                                | (b)   | Each weighing not more than 50 kilos.....per 100 kin                                 | 6-60                             | —                                |
| (C)  | Not more than 30 centimetres per 100 kin  | 9-70                             | —                                | (c)   | Other.....   | 4-50                             | —                                |
| (D)  | More than 30 centimetres per 100 kin  | 8-30                             | —                                | (B)   | Other:   |                                  |                                  |
| 8.   | Augers.....   | 12-60                            | —                                | (a)   | Each weighing not more than 5 kilos.....per 100 kin                                  | 12-00                            | —                                |
| 9.   | Stocks and dies, or screw plates (including boxes).....per 100 kin  | 20-10                            | —                                | (b)   | Each weighing not more than 50 kilos.....per 100 kin                                 | 7-50                             | —                                |
| 10.  | Shovels and scoops:   |                                  |                                  | (c)   | Other.....   | 5-00                             | —                                |
| (A)  | With handles.....   | 4-10                             | —                                | 525   | Metal manufactures, n.o.p.f. ....  | ad val. 40 %                     | —                                |
| (B)  | Other.....  | 2-10                             | —                                |   |  |                                  |                                  |
| 11.  | Other.....  | ad val. 20 %                     | —                                | GROUP XVI.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, FIRE-ARMS, VEHICLES, VESSELS AND MACHINERY. |  |                                  |                                  |
| 7.   | Drills, bits, reamers, and screw taps, not having handles or frames.....  | ad val. 20 %                     | —                                | 526   | Watches:   |                                  |                                  |
| 8.   | Screw jacks.....per 100 kin   | 7-80                             | —                                | 1.  | With gold or platinum cases:   |                                  |                                  |
| 9.   | Cutlery, not otherwise provided for:  |                                  |                                  | (A)   | Not exceeding 40 millimetres in diameter:  |                                  |                                  |
| 1.   | Made of, or combined or coated with precious metals.....  | ad val. 30 %                     | —                                | (a)   | Having cylinder escapements.....per piece  | 10-50                            | —                                |
| 2.   | Other:  |                                  |                                  | (b)   | Other.....   | 10-90                            | —                                |
| (A)  | Pocket knives:  |                                  |                                  | (B)   | Other:   |                                  |                                  |
| (a)  | With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled.....per 100 pieces       | 20-90                            | —                                | (a)   | Having cylinder escapements.....per piece  | 15-30                            | —                                |
| (b)  | Other.....  | 6-85                             | —                                | (b)   | Other.....   | 15-90                            | —                                |
| (B)  | Table knives:   |                                  |                                  | 2.  | With silver or gilt cases:   |                                  |                                  |
| (a)  | With handles made of or combined with elephant's ivory, mother of pearl or tortoise shells, or enamelled.....per 100 pieces       | 47-40                            | —                                | (A)   | Not exceeding 40 millimetres in diameter:  |                                  |                                  |
| (b)  | Other.....  | 4-65                             | —                                | (a)   | Having cylinder escapements.....per piece  | 0-95                             | —                                |
| (C)  | Razors:   |                                  |                                  | (b)   | Other.....   | 1-35                             | —                                |
| (a)  | With handles.....   | 22-80                            | —                                | (B)   | Other:   |                                  |                                  |
| (b)  | Other.....  | ad val. 40 %                     | —                                | (a)   | Having cylinder escapements.....per piece  | 1-10                             | —                                |
| (D)  | Swords.....   | ad val. 40 %                     | —                                | (b)   | Other.....   | 1-50                             | —                                |
| (E)  | Other.....  | ad val. 40 %                     | —                                | 3.  | Other:   |                                  |                                  |
| 30   | Table forks or spoons:  |                                  |                                  | (A)   | Having cylinder escapements.....per piece  | 0-70                             | —                                |
| 1.   | Made of, or combined or coated with precious metals.....  | ad val. 50 %                     | —                                | (B)   | Other.....   | 1-19                             | —                                |
| 2.   | Other:  |                                  |                                  | 527   | Parts of watches:  |                                  |                                  |
| (A)  | Forks.....per 100 pieces  | 4-80                             | —                                | 1.  | Cases, including those having glasses:   |                                  |                                  |
| (B)  | Spoons.....per 100 kin  | 50-20                            | —                                | (A)   | Of gold or platinum:   |                                  |                                  |
| 01   | Corkscrews.....   | 17-20                            | —                                | (a)   | Not exceeding 40 millimetres in diameter.....per piece                               | 10-00                            | —                                |
| 02   | Capnires for bottles.....per 1,000 pieces   | 0-35                             | —                                | (b)   | Other.....   | 15-00                            | —                                |
| 03   | Crown corks.....per gross   | 0-10                             | —                                | (B)   | Of silver, or gilt:  |                                  |                                  |
| 04   | Cartridge cases or shells, of metal.....per 100 kin   | 40-00                            | —                                | (a)   | Not exceeding 40 millimetres in diameter.....per piece                               | 0-45                             | —                                |
| 05   | Sewing or knitting needles, and pins, excluding those for personal adornment:   |                                  |                                  | (b)   | Other.....   | 0-60                             | —                                |
| 1.   | Hand-sewing needles.....per 100 kin   | 50-50                            | —                                | (C)   | Other.....   | 0-20                             | —                                |
| 2.   | Sewing machine needles.....   | 464-00                           | —                                | 2.  | Movements, including those having dials and hands:                                   |                                  |                                  |
| 3.   | Knitting machine needles.....   | 180-00                           | —                                | (A)   | Having cylinder escapements.....per piece  | 0-50                             | —                                |
| 4.   | Other.....  | ad val. 30 %                     | —                                | (B)   | Other.....   | 0-90                             | —                                |
| 06   | Pens:   |                                  |                                  | 3.  | Springs.....per 100 pieces   | 0-60                             | —                                |
| 1.   | Of gold.....  | ad val. 50 %                     | —                                | 4.  | Hair springs.....  | 0-35                             | —                                |
| 2.   | Other.....per gross   | 0-10                             | —                                | 5.  | Dials.....   | 1-20                             | —                                |
| 07   | Copying presses.....per 100 kin   | 4-70                             | —                                | 6.  | Watch glasses.....per 100 kin  | 38-80                            | —                                |
| 08   | Call-bells, and alarm bells for vehicles.....per 100 kin  | 44-00                            | —                                | 7.  | Jewels for movements.....  | ad val. 15 %                     | —                                |
| 09   | Air pumps for cycles.....per 100 pieces   | 13-50                            | —                                | 8.  | Other:   |                                  |                                  |
| 10   | Meat choppers.....per 100 kin   | 12-60                            | —                                | (a)   | Of gold or platinum.....   | ad val. 50 %                     | —                                |
| 11   | Coffee mills.....   | 13-50                            | —                                | (b)   | Other.....   | ad val. 40 %                     | —                                |
| 12   | Ice-cream freezers.....   | 13-90                            | —                                | 528   | Standing or hanging clocks.....  | ad val. 40 %                     | —                                |
| 13   | Iron pans for tea roasting or paustic soda manufacturing.....per 100 kin  | 2-00                             | —                                | 529   | Watchman's clocks and other time-recording clocks.....                               | ad val. 30 %                     | —                                |
| 14   | Stoves and parts thereof:   |                                  |                                  | 530   | Parts of standing or hanging clocks, of lower clocks or other time-recording clocks: |                                  |                                  |
| 1.   | Of cast iron:   |                                  |                                  | 1.  | Movements, including dials and hands:  |                                  |                                  |
| (A)  | Enamelled.....  | 13-70                            | —                                | (A)   | For watchman's clocks or other time-recording clocks.....                            | ad val. 30 %                     | —                                |
| (B)  | Other.....  | 13-40                            | —                                | (B)   | Other:   |                                  |                                  |
| 2.   | Other.....  | ad val. 40 %                     | —                                | (a)   | Each weighing not more than 1 kilo.....per 100 kin                                   | 78-40                            | —                                |
| 15   | Radiators:  |                                  |                                  | (b)   | Each weighing not more than 10 kilos.....per 100 kin                                 | 45-90                            | —                                |
| 1.   | Of cast iron.....per 100 kin  | 6-65                             | —                                | (c)   | Other.....   | ad val. 40 %                     | —                                |
| 2.   | Other.....  | ad val. 40 %                     | —                                | 2.  | Springs.....per 100 kin  | 12-60                            | —                                |
| 16   | Bedsteads and parts thereof.....per 100 kin   | 8-85                             | —                                | 3.  | Hair springs.....per kin   | 1-60                             | —                                |
| 17   | Safes and cash boxes.....   | ad val. 40 %                     | —                                | 4.  | Musical instruments for clocks, each.....  | 0-17e                            | —                                |
| 18   | Cash-registers, calculating machines, numbering machines, adding machines, check perforators and the like, and parts thereof..... | ad val. 25 %                     | —                                | 531   | Chronometers and parts thereof, excluding those for pocket use.....                  | ad val. 20 %                     | —                                |
| 19   | Typewriters and parts thereof.....per 100 kin   | 24-00                            | —                                | 532   | Mariners' compasses and parts thereof.....   | ad val. 20 %                     | —                                |
| 20   | Coins:  |                                  |                                  | 533   | Binooculars and monooculars:   |                                  |                                  |
| 1.   | Of gold or silver.....  | Free                             | —                                | 1.  | With prisms.....per kin  | 15-00                            | 10-00 P                          |
| 2.   | Other:  |                                  |                                  | 2.  | Other.....   | 3-00                             | 2-50 P                           |
| (A)  | House currencies.....   | Free                             | —                                | 534   | Telescopes:  |                                  |                                  |
| (B)  | Other.....  | ad val. 10 %                     | —                                | 1.  | Each weighing not more than 1 kilo.....per 100 kin                                   | 102-00                           | —                                |
| 21   | Manufactures of precious metals and metal manufactures combined or coated with precious metals, n.o.p.f.                          | ad val. 50 %                     | —                                | 2.  | Other.....   | ad val. 20 %                     | —                                |
|      |   |                                  |                                  | 535   | Microscopes and parts thereof.....   | ad val. 20 %                     | —                                |

## GROUP XVII.—CLOCKS, WATCHES, SCIENTIFIC INSTRUMENTS, &amp;c.—con

| Nos. | Articles.   | General Tariff Rates of Duty. |   | Nos. | Articles.   | Tariff Rates of Duty.   |              |        |
|------|---|-------------------------------|---|------|---|---|--------------|--------|
|      |   | Yen.                          | Conventional Tariff Rates of Duty. Yen. |      |   | Yen.  | of Duty Yen. |        |
| 532  | Straight rules, squares, measuring tapes, wire gauges, screw pitch gauges, thickness gauges, micrometers, protractors, callipers, dividers, levels and the like:— |                               |   |      | (B) Other .....   | per 100 kin   | 1-50         |        |
|      | 1. Of wood .....  | per 160 kin                   | 40-80                                   | —    | 2. Tyres .....  | "   | 1-50         |        |
|      | 2. Of metal .....   | "                             | 69-70                                   | —    | 3. Buffers and springs .....  | "   | 3-00         |        |
|      | 3. Of tissues:—   |                               |   | —    | 4. Controllers for electric cars .....  | "   | 8-00         |        |
|      | (A) In cases .....  | "                             | 69-30                                   | —    | 5. Other .....  | ad val. 20 %  | —            |        |
|      | (B) Other .....   | "                             | 47-80                                   | —    | 563 Automobiles .....   | ad val. 50 %  | 35 %         |        |
|      | 4. Other .....  | ad val. 20 %                  | —                                       | —    | 564 Parts of automobiles, excluding motive machinery .....  | ad val. 30 %  | 25 %         |        |
| 557  | Balances, with weights or not:—   |                               |   | 565  | Cycles:—  |   |              |        |
|      | 1. Platform balances:—  |                               |   |      | 1. Motor cycles:—   |   |              |        |
|      | (A) Each weighing not more than 40 kilos .....  | per 100 kin                   | 12-00                                   | —    | (a) With motive machinery .....   | each  | 93-60        |        |
|      | (B) Each weighing not more than 450 kilos .....   | per 100 kin                   | 7-50                                    | —    | (b) Others .....  | "   | 77-60        |        |
|      | (C) Other .....   | "                             | 5-15                                    | —    | 2. Other .....  | "   | 16-00        |        |
|      | 2. Other .....  | ad val. 20 %                  | —                                       | —    | <i>Note.</i> —Side cars are to be treated separately, and shall come under the provisions of Tariff No. 566.        |   |              |        |
| 558  | Parts of balances and weights .....   | ad val. 20 %                  | —                                       | 566  | Parts of cycles, excluding motive machinery:—   |   |              |        |
| 559  | Gas meters:—  |                               |   |      | 1. Tyres .....  | per 100 kin   | 114-00       |        |
|      | 1. Each weighing not more than 10 kilos .....   | per 100 kin                   | 22-00                                   | —    | 2. Rims, spokes, nipples and mud guards .....   | per 100 kin   | 18-10        |        |
|      | 2. Each weighing not more than 500 kilos .....  | per 100 kin                   | 18-00                                   | —    | 3. Handle bars, saddles, pedals, chains, sprocket-wheels, hubs (excluding those with brake) and roller brakes ..... | per 100 kin   | 31-40        |        |
|      | 3. Each weighing not more than 1,000 kilos .....  | per 100 kin                   | 10-00                                   | —    | 4. Coaster brakes, gear cases, free wheels and valves .....   | per 100 kin   | 97-10        |        |
|      | 4. Each weighing not more than 10,000 kilos .....   | per 100 kin                   | 6-00                                    | —    | 5. Other .....  | ad val. 40 %  | —            |        |
|      | 5. Other .....  | "                             | 4-00                                    | —    | 567   | Vehicles, and parts thereof, n.o.p.f. ....  | ad val. 40 % |        |
| 540  | Water meters:—  |                               |   | 568  | Vessels:—   |   |              |        |
|      | 1. Each weighing not more than 10 kilos .....   | per 100 kin                   | 33-00                                   | —    | 1. Propelled by mechanical power or sails, excluding those whose capacity is not to be measured by tonnage:—        |   |              |        |
|      | 2. Each weighing not more than 50 kilos .....   | per 100 kin                   | 19-00                                   | —    | (A) Not exceeding 10 years of ship's age .....  | per gross ton   | 15-00        |        |
|      | 3. Each weighing not more than 100 kilos .....  | per 100 kin                   | 14-00                                   | —    | (B) Other .....   | "   | 10-00        |        |
|      | 4. Other .....  | "                             | 7-00                                    | —    | 2. Other .....  | ad val. 15 %  | —            |        |
| 541  | Thermometers:—  |                               |   | 569  | Steam boilers .....   | per 100 kin   | 3-70         |        |
|      | 1. Clinical thermometers, in case or not (including cases) ..   | per 100 kin                   | 116-00                                  | —    | 570   | Parts and accessories of steam boilers, n.o.p.f.:—  |              |        |
|      | 2. Other .....  | ad val. 20 %                  | —                                       |      | 1. Mechanical stokers ..  | per 100 kin   | 4-25         |        |
| 542  | Barometers:—  |                               |   |      | 2. Flanged boiler plates, and corrugated boiler furnace tubes ..  | per 100 kin   | 2-45         |        |
|      | 1. Barographs .....   | ad val. 20 %                  | —                                       | —    | 3. Other .....  | ad val. 25 %  | —            |        |
|      | 2. Aneroid barometers ..  | per 100 kin                   | 63-40                                   | —    | 571   | Fuel economizers .....  | per 100 kin  | 1-60   |
|      | 3. Other .....  | ad val. 20 %                  | —                                       | —    | 572   | Feed water-heaters .....  | per 100 kin  | 7-10   |
| 543  | Ampere-meters and voltmeters ..   | per 100 kin                   | 62-50                                   | —    | 573   | Locomotives and tenders running on rails:—  |              |        |
| 544  | Wattmeters .....  | per 100 kin                   | 39-90                                   | —    |   | 1. Locomotives:—  |              |        |
| 545  | Pressure gauges, including vacuum gauges .....  | per 100 kin                   | 46-10                                   | —    |   | (A) Propelled by steam power ..   | per 100 kin  | 7-60   |
| 546  | Tachometers, ship's logs, steam-engine indicators, anemometers, dynamometers, cyclometers, pedometers and the like .....  | ad val. 20 %                  | —                                       | —    |   | (B) Other .....   | "            | 9-20   |
| 547  | Electric batteries:—  |                               |   | —    | 574   | Steam locomotives not running on rails, portable steam engines and steam road rollers ..... | per 100 kin  | 5-20   |
|      | 1. Accumulators .....   | ad val. 20 %                  | —                                       | —    | 575   | Steam turbines .....  | ad val. 20 % | —      |
|      | 2. Dry batteries .....  | per 100 kin                   | 13-50                                   | —    | 576   | Steam engines, n.o.p.f.:—   |              |        |
|      | 3. Other .....  | ad val. 25 %                  | —                                       | —    |   | 1. Each weighing not more than 250 kilos .....  | per 100 kin  | 16-00  |
| 548  | Parts of electric batteries, excluding carbon for electrical use:—  |                               |   | —    |   | 2. Each weighing not more than 1,000 kilos .....  | per 100 kin  | 9-00   |
|      | 1. Electrodes .....   | ad val. 20 %                  | —                                       | —    |   | 3. Each weighing not more than 5,000 kilos .....  | per 100 kin  | 8-00   |
|      | 2. Other .....  | ad val. 25 %                  | —                                       | —    |   | 4. Each weighing not more than 50,000 kilos .....   | per 100 kin  | 6-00   |
| 549  | Surgical or orthopedic instruments and parts thereof, n.o.p.f. ....   | ad val. 30 %                  | —                                       | —    |   | 5. Each weighing not more than 100,000 kilos .....  | per 100 kin  | 4-40   |
| 550  | Drawing or surveying instruments and parts thereof, n.o.p.f. ....   | ad val. 20 %                  | —                                       | —    |   | 6. Other .....  | "            | 4-00   |
| 551  | Philosophical instruments and parts thereof, n.o.p.f. ....  | ad val. 20 %                  | —                                       | —    | 577   | Gas engines, petroleum engines and hot-air engines:—  |              |        |
| 552  | Magic lanterns, cinematograph or kineoscopes, and parts thereof .....   | ad val. 50 %                  | —                                       | —    |   | 1. Each weighing not more than 100 kilos .....  | per 100 kin  | 30-00  |
| 553  | Photographic instruments .....  | ad val. 50 %                  | —                                       | —    |   | 2. Each weighing not more than 250 kilos .....  | per 100 kin  | 20-00  |
| 554  | Parts of photographic instruments:—   |                               |   | —    |   | 3. Each weighing not more than 1,000 kilos .....  | per 100 kin  | 9-00   |
|      | 1. Lenses .....   | ad val. 30 %                  | —                                       | —    |   | 4. Each weighing not more than 2,500 kilos .....  | per 100 kin  | 7-00   |
|      | 2. Other .....  | ad val. 50 %                  | —                                       | —    |   | 5. Each weighing not more than 10,000 kilos .....   | per 100 kin  | 5-00   |
| 555  | Photographs, gramophones and other talking machines .....   | ad val. 50 %                  | —                                       | —    |   | 6. Each weighing not more than 50,000 kilos .....   | per 100 kin  | 4-50   |
| 556  | Parts and accessories of phonographs, gramophones and other talking machines:—  |                               |   | —    |   | 7. Each weighing not more than 100,000 kilos .....  | per 100 kin  | 4-00   |
|      | 1. Discs or cylinders for music:—   |                               |   | —    | Ex 577  | Gas engines, petroleum engines and hot-air engines:—  |              |        |
|      | (A) With music recorded thereon ..  | per 100 kin                   | 74-30                                   | —    |   | Each weighing not more than 5,000 kilos .....   | per 100 kin  | 5-00 G |
|      | (B) Other .....   | "                             | 57-40                                   | —    |   | Each weighing not more than 50,000 kilos .....  | per 100 kin  | 4-50 G |
|      | 2. Other .....  | ad val. 50 %                  | —                                       | —    |   | Each weighing not more than 100,000 kilos .....   | per 100 kin  | 4-00 G |
| 557  | Musical instruments:—   |                               |   | —    |   | Each weighing more than 100,000 kilos .....   | per 100 kin  | 3-50 G |
|      | 1. Pianos .....   | per 100 kin                   | 34-40                                   | —    | 578   | Water turbines and Pelton wheels:—  |              |        |
|      | 2. Organs .....   | "                             | 23-10                                   | —    |   | 1. Each weighing not more than 500 kilos .....  | per 100 kin  | 26-00  |
|      | 3. Accordions .....   | "                             | 30-00                                   | —    |   | 2. Each weighing not more than 1,000 kilos .....  | per 100 kin  | 9-00   |
|      | 4. Other .....  | ad val. 40 %                  | —                                       | —    |   | 3. Each weighing not more than 5,000 kilos .....  | per 100 kin  | 8-00   |
| 558  | Parts and accessories of musical instruments:—  |                               |   | —    |   | 4. Each weighing not more than 10,000 kilos .....   | per 100 kin  | 7-00   |
|      | 1. Organ reeds .....  | per 100 kin                   | 28-00                                   | —    |   | 5. Other .....  | "            | 5-40   |
|      | 2. Piano pins for winding wire .....  | "                             | 3-00                                    | —    |   |   |              |        |
|      | 3. Other .....  | ad val. 40 %                  | —                                       | —    |   |   |              |        |
| 559  | Telegraphic and telephonic instruments and parts thereof, n.o.p.f. ....   | ad val. 20 %                  | —                                       | —    |   |   |              |        |
| 560  | Fire-arms and parts thereof:—   |                               |   | —    |   |   |              |        |
|      | 1. Rifles and sporting guns ..  | per piece                     | 7-40                                    | —    |   |   |              |        |
|      | 2. Pistols or revolvers .....   | "                             | 1-10                                    | —    |   |   |              |        |
|      | 3. Other .....  | ad val. 40 %                  | —                                       | —    |   |   |              |        |
| 561  | Railway carriages and other vehicles, running on rails, n.o.p.f. ....   | ad val. 30 %                  | —                                       | —    |   |   |              |        |
| 562  | Parts of locomotives, tenders and other vehicles, running on rails, n.o.p.f.:—  |                               |   | —    |   |   |              |        |
|      | 1. Wheels and axles:—   |                               |   | —    |   |   |              |        |
|      | (A) For locomotives .....   | per 100 kilo                  | 2-40                                    | —    |   |   |              |        |

| Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. | Nos. | Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen.  | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |   |
|--|---|--|------|---|--|--|---|
| Dynamos, electric motors, transformers,<br>converters, armatures and alter-<br>nating current variable speed electric<br>motors: |   |  | 589  | Parts and accessories of sewing machines,<br>excluding needles:   |  |  |   |
| 1. Each weighing not more than 25<br>kilos. ....per 100 kin  | 26-00                                       | —  |      | 1. Of cast iron .....per 100 kin  | 6-70   | —  |   |
| 2. Each weighing not more than 50<br>kilos. ....per 100 kin  | 16-00                                       | —  |      | 2. Other .....ad val. 25%   | —  | —  |   |
| 3. Each weighing not more than 100<br>kilos. ....per 100 kin   | 14-00                                       | —  | 590  | Diving apparatus and parts thereof:   | 15-00  | —  |   |
| 4. Each weighing not more than 250<br>kilos. ....per 100 kin   | 13-00                                       | —  |      | 1. Diving dresses .....per piece  | —  | —  |   |
| 5. Each weighing not more than 500<br>kilos. ....per 100 kin   | 12-00                                       | —  |      | 2. Other .....ad val. 20%   | —  | —  |   |
| 6. Each weighing not more than<br>1,000 kilos. ....per 100 kin   | 10-00                                       | —  | 591  | Pumps, a.o.p.f.:  |  |  |   |
| 7. Each weighing not more than<br>5,000 kilos. ....per 100 kin   | 9-00  | —  |      | 1. Of iron:   |  |  |   |
| 8. Other .....7-00   | 7-00  | —  |      | (A) Each weighing not more than<br>100 kilos. ....per 100 kin   | 12-00  | —  |   |
| Dynamos combined with motive ma-<br>chinery:   |   |  |      | (B) Each weighing not more than<br>500 kilos. ....per 100 kin   | 9-00   | —  |   |
| 1. Combined with steam turbines ..   | ad val. 20%                                 | —  |      | (C) Each weighing not more than<br>5,000 kilos. ....per 100 kin   | 8-00   | —  |   |
| 2. Combined with steam engines:  |   |  |      | (D) Each weighing not more than<br>10,000 kilos. ....per 100 kin  | 7-00   | —  |   |
| (A) Each weighing not more than<br>250 kilos. ....per 100 kin  | 15-20                                       | —  |      | (E) Each weighing not more than<br>50,000 kilos. ....per 100 kin  | 6-00   | —  |   |
| (B) Each weighing not more than<br>500 kilos. ....per 100 kin  | 10-60                                       | —  |      | (F) Other .....4-60   | —  | —  |   |
| (C) Each weighing not more than<br>1,000 kilos. ....per 100 kin  | 10-20                                       | —  |      | 2. Other .....ad val. 20%   | —  | —  |   |
| (D) Each weighing not more than<br>2,500 kilos. ....per 100 kin  | 8-80  | —  | 592  | Injectors and ejectors:   | 9-00   | —  |   |
| (E) Each weighing not more than<br>5,000 kilos. ....per 100 kin  | 8-40  | —  |      | 1. Of iron .....per 100 kin   | —  | —  |   |
| (F) Each weighing not more than<br>10,000 kilos. ....per 100 kin   | 7-20  | —  |      | 2. Other .....58-60   | —  | —  |   |
| (G) Each weighing not more than<br>50,000 kilos. ....per 100 kin   | 6-40  | —  | 593  | Blowing machines .....ad val. 20%   | —  | —  |   |
| (H) Each weighing not more than<br>100,000 kilos. ....per 100 kin  | 5-40  | —  | 594  | Hydraulic presses:  |  |  |   |
| (I) Other .....5-20  | 5-20  | —  |      | 1. Each weighing not more than 500<br>kilos. ....per 100 kin  | 9-00   | —  |   |
| 3. Combined with gas engines,<br>petroleum engines or hot-air en-<br>gines:  |   |  |      | 2. Each weighing not more than 1,000<br>kilos. ....per 100 kin  | 8-00   | —  |   |
| (A) Each weighing not more than<br>250 kilos. ....per 100 kin  | 17-60                                       | —  |      | 3. Each weighing not more than 5,000<br>kilos. ....per 100 kin  | 7-00   | —  |   |
| (B) Each weighing not more than<br>500 kilos. ....per 100 kin  | 10-60                                       | —  |      | 4. Each weighing not more than<br>50,000 kilos. ....per 100 kin   | 3-00   | —  |   |
| (C) Each weighing not more than<br>1,000 kilos. ....per 100 kin  | 10-20                                       | —  |      | 5. Other .....4-00  | —  | —  |   |
| (D) Each weighing not more than<br>2,500 kilos. ....per 100 kin  | 8-20  | —  |      | 595   | Pneumatic tools .....52-30   | —  |   |
| (E) Each weighing not more than<br>5,000 kilos. ....per 100 kin  | 6-60  | —  | 596  | Metal or wood working machinery,<br>n.o.p.f., including rolling machines,<br>drawing machines, nail-making<br>machines, moulding machines,<br>flanging machines, bending ma-<br>chines, riveting machines, &c.: |  |  |   |
| (F) Each weighing not more than<br>10,000 kilos. ....per 100 kin   | 5-80  | —  |      | 1. Each weighing not more than 25<br>kilos. ....per 100 kin   | 37-50  | —  |   |
| (G) Each weighing not more than<br>50,000 kilos. ....per 100 kin   | 5-50  | —  |      | 2. Each weighing not more than 50<br>kilos. ....per 100 kin   | 22-50  | —  |   |
| (H) Each weighing not more than<br>100,000 kilos. ....per 100 kin  | 5-20  | —  |      | 3. Each weighing not more than 100<br>kilos. ....per 100 kin  | 14-30  | —  |   |
| (I) Other .....4-90  | 4-90  | —  |      | 4. Each weighing not more than 250<br>kilos. ....per 100 kin  | 12-50  | —  |   |
| Combined with gas engines, petro-<br>leum engines or hot-air engines:  |   |  |      | 5. Each weighing not more than 500<br>kilos. ....per 100 kin  | 11-30  | —  |   |
| Each weighing more than 10,000<br>up to 50,000 kilos. ....per 100 kin  | —   | 5-50 G   |      | 6. Each weighing not more than 1,000<br>kilos. ....per 100 kin  | 9-80   | —  |   |
| Each weighing more than 50,000<br>up to 100,000 kilos. ....per 100 kin   | —   | 5-20 G   |      | 7. Each weighing not more than 2,500<br>kilos. ....per 100 kin  | 6-80   | —  |   |
| Each weighing more than 100,000<br>kilos. ....per 100 kin  | ad val. 20%                                 | 4-90 G   |      | 8. Each weighing not more than 5,000<br>kilos. ....per 100 kin  | 6-00   | —  |   |
| 4. Other .....ad val. 20%  | —   | —  |      | 9. Each weighing not more than<br>50,000 kilos. ....per 100 kin   | 3-80   | —  |   |
| 51 Motive machinery, n.o.p.f. ....ad val. 20%  | —   | —  |      | 10. Other .....3-50   | —  | —  |   |
| 52 Blocks and chain blocks:  |   |  | 597  | Spinning machines, preparatory ma-<br>chines for spinning or weaving, and yarn<br>finishing or twisting machines,<br>including spinning machines, scor-<br>ing machines, burling machines, &c. ....per 100 kin  | 4-15   | —  |   |
| 1. Of wood .....ad val. 30%  | —   | —  |      | 598   | Weaving looms:   |  |   |
| 2. Other:  |   |  |      | 1. Of metal .....2-40   | —  | —  |   |
| (A) Each weighing not more than 5<br>kilos. ....ad val. 30%  | —   | —  |      | 2. Other .....ad val. 15%   | —  | —  |   |
| (B) Other .....5-50  | —   | —  | 600  | Tissue finishing machines .....per 100 kin  | 4-80   | —  |   |
| 53 Cranes:   |   |  |      | 601   | Knitting machines:   |  |   |
| 1. Combined with motive machinery<br>per 100 kin   | 4-20  | —  |      | 1. Each weighing not more than 500<br>kilos. ....per 100 kin  | 24-00  | 12-00 F  |   |
| 2. Other .....3-90   | —   | —  |      | 2. Other .....12-00   | —  | —  |   |
| 54 Capstans, winches, windlasses and other<br>winding machines, n.o.p.f.:  |   |  | 602  | Yarn or tissue dyeing machines, includ-<br>ing yarn or tissue printing machines,<br>and yarn or tissue bleaching or<br>mercerizing machines .....ad val. 15%  | —  | —  |   |
| 1. Combined with motive ma-<br>chinery:  |   |  |      | 603   | Paper making machines and preparatory<br>machines for paper making and cane<br>mills, juice heaters, juice air-stirrers,<br>juice filtering machines, gas ovens for<br>clarifying juice, juice evaporators,<br>vacuum pans, crystallizers, conden-<br>sers and accessory air pumps, centri-<br>fugal machines and accessory hydraulic<br>pumps, sugar dryers and animal char-<br>coal reviving kilns for sugar manu-<br>facturing .....ad val. 15% | —  | — |
| (A) Each weighing not more than<br>1,000 kilos. ....per 100 kin  | 8-00  | —  |      | 604   | Printing machines:   |  |   |
| (B) Each weighing not more than<br>5,000 kilos. ....per 100 kin  | 6-00  | —  |      | 1. Each weighing not more than 250<br>kilos. ....ad val. 20%  | —  | —  |   |
| (C) Other .....5-00  | —   | —  |      | 2. Other .....5-00  | —  | —  |   |
| 2. Other .....3-45   | —   | —  | 605  | Machinery, n.o.p.f. ....ad val. 20%   | —  | —  |   |
| 543 Dredging machines:   |   |  |      | 605   | Parts of machinery, n.o.p.f.:  |  |   |
| 1. Not framed .....5-40  | —   | —  |      | 1. Iron wheels:   |  |  |   |
| 2. Other .....ad val. 20%  | —   | —  |      | (A) Toothed wheels .....per 100 kin   | 6-40   | —  |   |
| 548 Power hammers:   |   |  |      | (B) Other .....5-40   | —  | —  |   |
| 1. Steam operated:   |   |  |      | 2. Rollers:   |  |  |   |
| (A) Each weighing not more than<br>10,000 kilos. ....per 100 kin   | 3-65  | —  |      | (A) Of iron:  |  |  |   |
| (B) Other .....2-10  | —   | —  |      | (A-1) Carved .....ad val. 20%   | —  | —  |   |
| 2. Other .....ad val. 20%  | —   | —  |      | (A-2) Other:  |  |  |   |
| 547 Air compressors, ammonia compressors,<br>and other gas compressors, per 100 kin  | 7-10  | —  |      | (a) Each weighing not more<br>than 5 kilos, per 100 kin   | 70-70  | —  |   |
| 548 Sewing machines:   |   |  |      | (b) Each weighing not more<br>than 100 kilos, per 100 kin   | 2-50   | —  |   |
| 1. Without stands, including tops of<br>sewing machines. ....per 100 kin   | 16-30                                       | —  |      |   |  |  |   |
| 2. Other .....11-10  | —   | —  |      |   |  |  |   |



## GROUP XVI.—CLOORS, WATCHES, SCIENTIFIC INSTRUMENTS, &amp;O.—CON.

| Nos.                                | Articles.   | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. | Nos.   | Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rate<br>of Duty.<br>Yen. |
|-------------------------------------|---|---|--|--------|--|---|---|
|                                     |   |   |  |        |  |   |   |
|                                     | (c) Each weighing not more than 1,000 kilos. per 100 kin  | 5-80  | —  | 620    | Sparteries .....   | ad val. 30%                                 | —   |
|                                     | (d) Other .....   | 4-30  | —  | 621    | Plais for hat manufacture:   | —   | —   |
|                                     | (B) Of copper, brass or bronze:   | —   | —  | 1.     | Straw plait:   | —   | —   |
|                                     | (a) Carved .....  | 22-20                                       | —  | (A)    | Not exceeding 6-5 millimetres in width .....   | 102-00                                      | —   |
|                                     | (b) Other .....   | 10-90                                       | —  | (B)    | Not exceeding 10 millimetres in width .....  | 17-40                                       | —   |
|                                     | (C) Covered with copper, brass or bronze .....  | ad val. 20%                                 | —  | (C)    | Other .....  | 7-65  | —   |
|                                     | (D) Other .....   | ad val. 15%                                 | —  | 622    | Mats or matting, and of vegetable materials excluding textile fibres:  | ad val. 30%                                 | —   |
|                                     | 3. Milling cutters and gear cutters ..  | ad val. 15%                                 | —  | 1.     | For packing .....  | Free  | —   |
|                                     | 4. Saws for machinery .....   | ad val. 15%                                 | —  | 2.     | Other:   | —   | —   |
|                                     | 5. Iron spindles or filers for spinning or yarn twisting .....  | 20-60                                       | —  | (A)    | Of rush .....  | 3-20  | —   |
|                                     | 6. Travellers for spinning or yarn twisting:  | —   | —  | (B)    | Of coir .....  | 7-40  | —   |
|                                     | (A) Of iron (including inner packings) .....  | 28-40                                       | —  | (C)    | Other .....  | 8-75  | —   |
|                                     | (B) Other (including inner packings) .....  | 43-90                                       | —  | 623    | Manufactures of straw, Panama straw, palm leaves, rushes, reeds, bamboo, rattan, vines, willow wickers, or the like, n.o.p.f.:   | ad val. 35%                                 | —   |
|                                     | 7. Bobbins for spinning or yarn twisting:   | —   | —  | 624    | Umbrella sticks, walking sticks, whips and their handles:  | —   | —   |
|                                     | (A) Of wood .....   | 11-30                                       | —  | 1.     | Made of or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells ..... | ad val. 50%                                 | —   |
|                                     | (B) Other .....   | ad val. 20%                                 | —  | 2.     | Other .....  | ad val. 40%                                 | —   |
|                                     | 8. Card cans:   | —   | —  | 625    | Umbrellas and parasols:  | —   | —   |
|                                     | (A) Of metal .....  | 4-10  | —  | 1.     | Wholly or partly of silk .....   | ad val. 60%                                 | —   |
|                                     | (B) Other .....   | ad val. 20%                                 | —  | 2.     | Other .....  | ad val. 45%                                 | —   |
|                                     | 9. Card cloth: ag:  | —   | —  | 626    | Wood manufactures, n.o.p.f.:   | —   | —   |
|                                     | (A) Combined with leather .....   | 28-00                                       | —  | 1.     | Combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, corals, elephant's ivory or tortoise shells .....            | ad val. 50%                                 | —   |
|                                     | (B) Other .....   | 24-80                                       | —  | 2.     | Other:   | —   | —   |
|                                     | 10. Stettles .....  | 12-80                                       | —  | (A)    | Of <i>Kwarin</i> , <i>Tagayasan</i> ( <i>Baryzylum rufum</i> , <i>Lour</i> ), <i>teuge</i> or box wood, red or rosewood, red sandal wood, and ebony wood .....                 | 13-10                                       | —   |
|                                     | 11. Reeds of metal .....  | 12-50                                       | —  | (B)    | Other:   | —   | —   |
|                                     | 12. Endless felts for paper making ..   | 45-00                                       | —  | (a)    | Picture frames and mouldings ..  | 8-10  | —   |
|                                     | 13. Endless metal nets for paper making ..  | 25-60                                       | —  | (b)    | Bent wood chairs with rattan seat .....  | 13-70                                       | —   |
|                                     | 14. Parts of steam turbines .....   | ad val. 15%                                 | —  | (c)    | Pipes and tubes .....  | ad val. 25%                                 | —   |
|                                     | 15. Other .....   | ad val. 20%                                 | —  | (d)    | Nails .....  | ad val. 25%                                 | —   |
|                                     |   |   |  | (e)    | Other .....  | ad val. 40%                                 | —   |
| GROUP XVII. MISCELLANEOUS ARTICLES. |   |   |  |        |  |   |   |
| 606                                 | Copra .....   | Free  | —  | 627    | Threat felts, tarred paper, and the like, coated with tar, asphalt, gum resin, &c. and being used for roofing, ship's bottom sheathing, &c. ....                               | 2-25  | —   |
| 607                                 | <i>Fanori</i> ( <i>Glotopeltis</i> ), <i>sekkusu</i> ( <i>Gledium cornutum</i> ) and Irish moss .....   | —   | —  | 628    | Boiler felts .....   | ad val. 20%                                 | —   |
| 608                                 | Straw, Panama straw, palm leaves, rushes, reeds, vines, willow wickers and the like:  | —   | —  | 629    | Manufactures of india rubber or gutta percha, n.o.p.f.:  | —   | —   |
|                                     | 1. Bleached, dyed or coloured .....   | ad val. 10%                                 | —  | 1.     | India rubber solution (including receptacles) .....  | 18-10                                       | —   |
|                                     | 2. Other .....  | ad val. 5%                                  | —  | 2.     | India rubber paste, reclaimed india rubber and other unvulcanized india rubber .....   | ad val. 20%                                 | —   |
| 609                                 | Rattan:   | —   | —  | 3.     | Dental rubber .....  | 75-80                                       | —   |
|                                     | 1. Unsplit .....  | Free  | —  | 4.     | Other:   | —   | —   |
|                                     | 2. Other .....  | 1-50  | —  | (A)    | Soft:  | —   | —   |
| 610                                 | Bamboo .....  | ad val. 23%                                 | —  | (A-1)  | In lumps .....   | ad val. 20%                                 | —   |
| 611                                 | Cork and cork manufacture:  | —   | —  | (A-2)  | Rolls and cords:   | —   | —   |
|                                     | 1. Bark .....   | Free  | —  | (a)    | Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin   | 8-65  | —   |
|                                     | 2. Sheets .....   | ad val. 10%                                 | —  | (b)    | Other .....  | ad val. 20%                                 | —   |
|                                     | 3. Stoppers and rings:  | —   | —  | (A-3)  | Plates and sheets:   | —   | —   |
|                                     | (A) Wholly of cork .....  | 3-30  | —  | (a)    | Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin   | 7-10  | —   |
|                                     | (b) Other .....   | ad val. 40%                                 | —  | (b)    | Other:   | —   | —   |
|                                     | 4. Wastend and .....  | Free  | —  | (b-1)  | Not exceeding 1 mm. in thickness per 100 kin   | 35-60                                       | —   |
|                                     | 5. Other .....  | ad val. 20%                                 | —  | (b-2)  | Other .....  | 50-30                                       | —   |
| 612                                 | Wood:   | —   | —  | (A-4)  | Takes:   | —   | —   |
|                                     | 1. Cut, sawn or split, simply:  | —   | —  | (a)    | Armoured with metal, inside or outside per 100 kin   | 15-30                                       | —   |
|                                     | (A) <i>Kwarin</i> , <i>Tagayasan</i> ( <i>Baryzylum rufum</i> , <i>Lour</i> ), <i>teuge</i> or boxwood, red or rosewood, red sandal wood and ebony wood, except stripped ebony wood ..... | 0-50  | —  | (b)    | Other:   | —   | —   |
|                                     | (B) <i>Lignum vitae</i> .....   | Free  | —  | (b-1)  | Combined with tissues, yarns, threads, cords, or fibres, or with metal insertion per 100 kin   | 13-80                                       | —   |
|                                     | (C) Teak .....  | 4-20  | —  | (b-2)  | Other .....  | 95-20                                       | —   |
|                                     | (D) Mahogany .....  | ad val. 10%                                 | —  | (A-5)  | Belts and belting for machinery .....  | 22-20                                       | —   |
|                                     | (E) Oak .....   | ad val. 5%                                  | —  | (A-6)  | Threads, strips, bands, rings and washers:   | —   | —   |
|                                     | (F-1) Cedar, not exceeding 20 cm. in length, 7 cm. in width, and 7 mm. in thickness .....   | Free  | —  | (a)    | Combined with metal, tissues, yarns, threads, cords, or fibres per 100 kin   | 15-30                                       | —   |
|                                     | (F-2) Other:  | —   | —  | (b)    | Other .....  | 55-60                                       | —   |
|                                     | (a) Not exceeding 65 mm. in thickness .....   | 3-10  | —  | (A-7)  | Trisers .....  | 24-90                                       | —   |
|                                     | (b) Other .....   | 1-80  | —  | (A-8)  | Water bottles .....  | 15-60                                       | —   |
|                                     | (G) <i>Kiri</i> ( <i>Paulownia tomentosa</i> or <i>Paulownia Fortunei</i> ) .....   | 9-90  | —  | (A-9)  | Texts (including inner packings) .....   | 132-00                                      | —   |
|                                     | (H) <i>Shurochiku</i> ( <i>Rhapis flabelliformis</i> ) .....  | 1-50  | —  | (A-10) | Mats and matting .....   | ad val. 30%                                 | —   |
|                                     | (I) Other:  | —   | —  | (A-11) | Other .....  | ad val. 10%                                 | —   |
|                                     | (1) Stripped ebony wood ( <i>dorenozi</i> and <i>hakayanagi</i> ) .....   | Free  | —  |        |  |   |   |
|                                     | (2) Other .....   | ad val. 16%                                 | —  |        |  |   |   |
|                                     | 2. Other:   | —   | —  |        |  |   |   |
|                                     | (A) Wood shavings .....   | ad val. 25%                                 | —  |        |  |   |   |
|                                     | (B) Wood flocks .....   | ad val. 20%                                 | —  |        |  |   |   |
|                                     | (C) Other .....   | ad val. 25%                                 | —  |        |  |   |   |
| 613                                 | Wood pith, in sheet or not .....  | ad val. 25%                                 | —  |        |  |   |   |
| 614                                 | Filter mats of vegetable matter .....   | 6-80  | —  |        |  |   |   |
| 615                                 | Pirewood .....  | ad val. 10%                                 | —  |        |  |   |   |
| 616                                 | Charcoal .....  | ad val. 15%                                 | —  |        |  |   |   |
| 617                                 | Animal charcoal:  | —   | —  |        |  |   |   |
|                                     | Dust which is capable of being passed through a 12-millimetre mesh screen .....   | Free  | —  |        |  |   |   |
|                                     | Other .....   | 0-40  | —  |        |  |   |   |
| 618                                 | Filaments for incandescent electric lamps .....   | ad val. 20%                                 | —  |        |  |   |   |
| 619                                 | Carbon for electrical use, n.o.p.f. per 100 kin   | 8-30  | —  |        |  |   |   |

| Articles.  | General<br>Tariff Rates<br>of Duty.<br>Yen. | Conventional<br>Tariff Rates<br>of Duty.<br>Yen. |
|--|---|--|
| (B) Other:   |   |  |
| (B.1) In lumps, bars or rods,<br>plates and sheets.....per 100 kin   | 35-40                                       | —  |
| (B.2) Tubes....."  | 38-90                                       | —  |
| (B.3) Rings and washers....."  | 43-70                                       | —  |
| (B.4) Combs (including inner<br>packings).....per 100 kin  | 157-00                                      | —  |
| (B.5) Other.....   | ad val. 40%                                 | —  |
| Waste or old india rubber and gutta<br>percha, fit only for re-manufacturing   | Free  | —  |
| Hard fibres (rods, plates, sheets, tubes,<br>&c.).....per 100 kin  | 11-40                                       | —  |
| Celluloid and manufactures thereof,<br>n.o.p.f.:   |   |  |
| 1. In lumps, bands, bars or rods,<br>plates, sheets, tubes, &c.....per 100 kin   | 42-50                                       | —  |
| 2. Combs (including inner pack-<br>ings).....per 100 kin   | 63-60                                       | —  |
| 3. Other.....  | ad val. 40%                                 | —  |
| Galaith and manufactures thereof,<br>n.o.p.f.:   |   |  |
| 1. In lumps, bands, bars or rods,<br>plates, sheets, tubes, &c.....per 100 kin   | 29-60                                       | —  |
| 2. Other.....  | ad val. 40%                                 | —  |
| Brushes and brooms:  |   |  |
| 1. Combined with precious metals,<br>metals coated with precious<br>metals, elephant's ivory, or<br>tortoise shells.....   | ad val. 50%                                 | —  |
| 2. Other.....  | ad val. 40%                                 | —  |
| Lamps, lanterns and parts thereof:   |   |  |
| 1. Safety lamps.....per 100 pieces   | 73-00                                       | —  |
| 2. Side light lamps.....   | ad val. 30%                                 | —  |
| 3. Incandescent electric lamps:  |   |  |
| (A) With carbon filaments:   |   |  |
| (a) Not exceeding 32 candle<br>power.....per 100 pieces  | 8-90  | —  |
| (b) Other.....   | 21-00                                       | —  |
| (B) Other.....   | ad val. 40%                                 | —  |
| 4. Sockets and shade holders per 100 kin   | 61-60                                       | —  |
| 5. Gas mantles.....per 100 pieces  | 6-30  | —  |
| 6. Other.....  | ad val. 40%                                 | —  |
| Films for photograph:  |   |  |
| 1. Sensitized (including inner pack-<br>ings).....per kin  | 1-00  | —  |
| 2. Developed (including inner pack-<br>ings).....per kin   | 8-25  | —  |
| 3. Other.....  | ad val. 40%                                 | —  |
| 4. Toilet cases.....   | ad val. 50%                                 | —  |
| 5. Articles for billiards, tennis, cricket,<br>chess, and other games, and acces-<br>sories thereof.....   | ad val. 50%                                 | —  |
| 41 Toys.....   | ad val. 50%                                 | —  |
| 42 Models.....   | Free  | —  |
| 43 Feeder for cattle:  |   |  |
| 1. Hay.....per 100 kin   | 0-18  | —  |
| 2. Other.....  | ad val. 5%                                  | —  |
| 44 Wheat bran.....per 100 kin  | 0-30  | —  |
| 45 Rice bran.....  | 0-06  | —  |
| 46 Manures, including oil cakes, unseated<br>dried fish, bone dust, dried blood,<br>bone ashes, guano, super-phosphate of<br>lime, &c.....                                     | Free  | —  |
| 47 Articles, not otherwise provided for:   |   |  |
| 1. Raw.....  | ad val. 10%                                 | —  |
| 2. Other:  |   |  |
| (A) Combined with precious metals,<br>metals coated with precious<br>metals, precious stones, semi-<br>precious stones, pearls, corals,<br>elephant's ivory or tortoise shells | ad val. 50%                                 | —  |
| (B) Other.....   | ad val. 40%                                 | —  |

NOTE.—The unit of the rates of specific duty is yen.

# APPENDIX.

## Supplementary Explanations on Certain Points. (Treaty with Great Britain)

The following explanations were also given by the Japanese Ambassador with regard to certain items and notes of the new Japanese Tariff of Japan:

1. Those cotton tissues which are known in the trade as "scoured" or "washed" tissues will not be dutiable as "bleached tissues" so long as natural colour is retained.
2. Note 4 of Group IX. of the Japanese Tariff is intended to apply to the counting of threads constituting such tissues as have figures, stripes or other designs. In case the number of threads is unequal in different parts of one piece, owing to imperfections in weaving, the mean of the number of threads in several parts of the tissue will be taken for the purpose of tariff classification. Fractions of threads, that is, threads which touch one of the sides of the counting-glass along its whole length will not be counted.
3. "Elementary threads" in Note 4 means single threads—for instance, a two-fold yarn would be counted as two threads, and not as one thread—and does not mean those particular threads in the body or bulk of the cloth which are commonly known in England as "elementary threads." Consequently, in counting threads in tissues which have a design or border, the "elementary threads" would be counted wherever they happen to be most numerous, whether it be in the design or border or in the body of the tissue.

As regards Note 5, the correct interpretation is that a figured tissue, such as would pay duty under No. 298 (8), is one which has a design or repeat constituted by interlacing more than twenty warp threads with more than twenty weft threads. For the purpose of counting the said threads, twisted yarns consisting of two or more single yarns, or yarns put together to act as one, would be counted as one thread. It is clear, however, that this method of counting will only be used in ascertaining whether a tissue should pay duty as a figured tissue or not, and not for the purpose of counting threads as set forth in Note 4.

4. The term "iron" in No. 162 of the new Japanese Customs Tariff includes both iron and steel.

5. Caustic soda produced on a manufacturing scale and being the ordinary caustic soda of commerce, such as that styled 60%, 70%, and 76-77%, will not be classed as refined, and will be subject to duty under Tariff No. 163 (2).

## Explanations on Certain Points. (Treaty with Germany.)

As regards Group IX of the Japanese Statutory Tariff: "The quality of the selvages is not taken into consideration in assessing duty, save in cases when they are expressly made for the purpose of ornamenting the main tissue."

As regards Group XVI of the Japanese Statutory Tariff: "In case all the parts of an unfitted machine are imported at the same time, the aggregate import duties to which they are liable are not to be higher than the import duty to which the fitted machine would be subject."

"In case all the parts are not imported at the same time, provided proof be furnished that such parts when put together make up one and the same machine."

As regards No. 580 of the Japanese Statutory Tariff: "Dynamos combined with motive machinery, if imported separately are to be dutiable, at the option of the importer, at the rates laid down for separate machines."

## DRAWBACKS.

Article IX. of the Customs Tariff Law provides for the refund of the whole or part of the duty levied on the raw material used in the manufacture of goods for export.

The following schedule, showing the drawback rates allowed by the Japanese Government, is based on the Imperial Ordinance No. 265 of September 28, 1906, as amended by the Imperial Ordinance No. 197 of July 13, 1911. In the case of specific drawback rates allowed on sugar and oils of soy beans, seeds of *Perilla occimoides*, and rapeseed the rates are based on the quantities of raw material employed in the manufacture of the finished products exported; in the case of all other articles the drawback rates are calculated on the quantities of raw material actually contained in the finished products exported. For *ad valorem* rates the value is calculated from the duty levied upon the importation of the raw material actually contained in the finished products exported. No domestic raw materials may be used in the manufacture of oils of soy beans, seeds of *Perilla occimoides*, or rapeseed, on which a drawback allowance for imported raw material is claimed; similarly in the case of refined sugar, domestic raw materials may be used only after the permission of the proper authorities has been obtained.

Application for the refunding of duty on imported raw materials must be made at the custom house through which the manufactured article has been exported. Application for drawback allowances on the raw materials included in Class II. must be made within the following time limits: For materials included under No. 1, one year; under Nos. 2-7, two years; under No. 8, three years. In the case of the material included under No. 8 the time limit may be extended for another year if the proper authorities should consider it necessary to do so.

The new schedule went into effect July 17, 1911. In the case of articles included under Class I., exported before June 30, 1912, the drawback rates are to be calculated in accordance with the schedule of September 28, 1906. In the case of raw materials included under Class II., imported before the new schedule went into effect, the drawback allowance is to be based on the old schedule, and no duty is to be refunded for raw materials not included in the old schedule. The refund of duty on imported olive oil used for preserving fish shall be made in accordance with the old schedule, provided the authorisation for the use of such oil had been obtained from the proper authorities prior to the date on which the present ordinance went into effect.

| Articles subject to Drawback.   | Raw materials on which Drawback is based.   | Amount of Drawback in Yen.   |
|---------------------------------|---|--|
| CLASS I.                        |   |  |
| 1 Looking-glasses               | Plate and sheet glass, neither coloured nor stained, with a flat surface, more than 4 mm. in thickness:<br>Not exceeding 1,000 sq. cm. each.....<br>Exceeding 1,000 sq. cm. each.....   | per 100 sq. meters 56-30<br>per 100 sq. meters 112-60              |
| 2 Umbrellas and umbrella frames | Cotton fabrics, dyed or printed, dutiable under No. 298 (8) C and (9) C, weighing not more than 20 kilos per 100 sq. meters, and having in a square of 5 mm. side, in warp and weft:<br>More than 27 but not more than 35 threads.....<br>More than 35 but not more than 43 threads.....<br>More than 43 threads..... | per 100 kin 18-50<br>per 100 kin 22-00<br>per 100 kin 25-80        |
|                                 | Steel wire, not coated with metal, more than 1-5 mm. in diameter.....<br>Steel ribbons.....<br>Iron and steel plates and sheets, not coated with metal, neither checkered nor corrugated, not exceeding 0-7 mm. in thickness.....<br>Iron wire, not coated with metal:  | per 100 kin 1-60<br>1-50<br>per 100 kin 1-80<br>per 100 kin 1-50   |
| 3 Standing clocks               | Not exceeding 1-5 mm. in diameter.....<br>Exceeding 1-5 mm. in diameter.....<br>Steel ribbons.....<br>Zinc plates and sheets, not nickel-plated, enamelled, varnished or lacquered, more than 0-25 mm. in thickness.....<br>Musical attachments.....  | per 100 kin 1-5<br>1-90<br>1-60<br>per 100 kin 2-20<br>ad val. 40% |





|                                | Nos.     |                         | Nos.    |
|--------------------------------|----------|-------------------------|---------|
| Wool .. .. .                   | 369      | Spectacles .. .. .      | 363     |
| Watches and balances .. .. .   | 427      | Spices .. .. .          | 25      |
| Green doors and sashes .. .. . | 399      | Spirits .. .. .         | 49-59   |
| News .. .. .                   | 255      | Steel .. .. .           | 243     |
| Cells .. .. .                  | 4, 5     | Stones .. .. .          | 390-392 |
| Wool .. .. .                   | 78-82    | Sugar .. .. .           | 36-39   |
| Wool .. .. .                   | 408      | Sulphur .. .. .         | 89      |
| Wool .. .. .                   | 148, 154 | Tallow .. .. .          | 107     |
| Wool .. .. .                   | 428      | Tea .. .. .             | 26      |
| Wool .. .. .                   | 173-181  | Telescopes .. .. .      | 298     |
| Wool .. .. .                   | 364-366  | Textile fabrics .. .. . | 147-205 |
| Wool .. .. .                   | 238      | Thimble .. .. .         | 244     |
| Wool .. .. .                   | 28, 29   | Tobacco .. .. .         | 390     |

## I.—ANNEXATION OF COREA TO JAPAN.

A Treaty concluded on the 22nd August, 1910, between Korea and Japan, whereby the complete annexation of Korea to the empire of Japan.

The Treaty took effect from the day of its promulgation on the 29th August, 1910.

Independently of any conventional engagements formerly existing on the subject, the Imperial Government of Japan will, for a period of ten years, levy upon goods imported into Korea from foreign countries or exported from Korea to foreign countries, and upon foreign vessels

of the open ports of Korea, the same import or export duties and the same tonnage dues as under the existing schedules.

The same import or export duties and tonnage dues as those to be levied upon the aforesaid goods and vessels will also, for a period of ten years, be applied in respect of goods imported into Korea from Japan or exported from Korea to Japan, and Japanese vessels entering any of the open ports of Korea.

The Imperial Government of Japan will also permit for a period of ten years, vessels under the flags of Powers having treaties with Japan, to engage in the coasting trade between the open ports of Korea, and between those ports and any open ports of Japan.

The existing open ports of Korea, with the exception of Masampo, will be continued as open ports and, in addition, Shin-Wiju will be newly opened, so that vessels, foreign as well as Japanese, will there be permitted and goods may be imported into and exported from those ports.

—DECREE OF THE GOVERNOR-GENERAL OF COREA RELATING TO CUSTOMS DUTIES IN COREA.

(Promulgated August 29, 1910.)

ART. I.—Articles imported into Korea from foreign countries and exported from Korea to foreign countries shall, for the time being, be subject to import and export duties at the same rates as those hitherto in force.

ART. II.—Articles imported into Korea from Japan proper, Formosa and Karafuto shall for the time being, be subject to import duties at the same rates as those hitherto in force.

ART. III.—Vessels entering Korea from foreign countries and from Japan proper, Formosa and Karafuto shall, for the time being, be subject to tonnage dues at the same rates as those hitherto in force.

ART. IV.—Goods imported into or exported from Korea, and vessels entering or clearing at any of the Korean ports shall, for the time being, be treated according to the same regulations as those hitherto in force respecting the treatment of such goods and vessels.

Supplementary Provision.—The present ordinance takes effect from the date of its promulgation.

MONEY.—Same as Japan.

## IMPORT TARIFF.

## GROUP I.

## Grains and Seeds.

| Articles.  | Duty %. |
|--|---------|
| Beans, peas and pulse, all kinds .. .. .                           | 5       |
| Pea-nuts .. .. .   | 5       |
| Grain and corn, all kinds .. .. .                                  | 5       |
| Seed, all kinds .. .. .  | 5       |
| Cotton seed, fruit seeds, hemp seed, linseed, sesamum seed .. .. . | 5       |

## GROUP II.

## Beverages and Comestibles.

|   |   |
|---|---|
| Flour and meal, all kinds .. .. .   | 5 |
| Kuzu flour .. .. .  | 5 |
| Fish, fresh .. .. .   | 5 |
| " dried and salted .. .. .  | 5 |
| Meat, fresh .. .. .   | 5 |
| " dried and salted .. .. .  | 5 |
| " and fish salted .. .. .   | 5 |
| Fruit, fresh, all kinds .. .. .   | 5 |
| " dried, salted or preserved .. .. .                                      | 5 |
| " confit .. .. .  | 5 |
| Vegetables, fresh, dried and salted .. .. .                               | 5 |
| " fresh, dried or preserved .. .. .                                       | 5 |
| Vermicelli .. .. .  | 5 |
| Macaroni and pâtes d'Italie .. .. .                                       | 5 |
| Isinglass, all kinds .. .. .  | 5 |
| Salt .. .. .  | 5 |
| Pepper, unground .. .. .  | 5 |
| Spices, all kinds .. .. .   | 5 |
| Tea .. .. .   | 5 |
| Soy products, as sea weed, Biche di mar, etc. .. .. .                     | 5 |
| Soy .. .. .   | 5 |
| Miso and vinegar .. .. .  | 5 |
| Beverages, such as lemonade, ginger beer, soda and mineral waters .. .. . | 5 |
| Table stores, all kinds, and preserved provisions .. .. .                 | 5 |

|                                   | Nos.     |                                | Nos.                   |
|-----------------------------------|----------|--------------------------------|------------------------|
| Tobacco pipes and pouches .. .. . | 401      | Vessels .. .. .                | 409                    |
| Tools .. .. .                     | 266      | Vinegar .. .. .                | 30                     |
| Tooth powder .. .. .              | 371      | Watches .. .. .                | 293, 296               |
| Toys .. .. .                      | 403      | Wax .. .. .                    | 108, 109               |
| Trunks and portmanteaux .. .. .   | 372, 373 | " cloth .. .. .                | 197                    |
| Tunks .. .. .                     | 73, 74   | White and yellow metal .. .. . | 250, 251               |
| Twine and thread .. .. .          | 145      | Wines .. .. .                  | 43-48                  |
| Umbrellas .. .. .                 | 430      | Wire .. .. .                   | 241, 242               |
| Varnish .. .. .                   | 374-378  | Wood .. .. .                   | 367, 380-387           |
| Waxes, red and white .. .. .      | 117, 119 | Wool and woolen goods .. .. .  | 135, 136               |
| Verdigris .. .. .                 | 17, 18   | Works of art .. .. .           | 161, 163, 167, 170-172 |
| Vermicelli .. .. .                | 128      | Yarns .. .. .                  | 379                    |
|                                   | 19       |                                | 140, 141               |

## GROUP III.

## Sugar, Confectionery and Sweetmeats.

| No. | Articles.  | Duty % |
|-----|--|--------|
| 33  | Provisions for Japanese .. .. .                                    | 5      |
| 34  | " preserved in tins .. .. .  | 5      |
| 35  | " all kinds not otherwise provided for .. .. .                     | 5      |
| 36  | Sugar, brown and white, all qualities, molasses and syrups .. .. . | 5      |
| 37  | " white and brown, molasses and syrups .. .. .                     | 5      |
| 38  | " refined .. .. .  | 5      |
| 39  | " candy .. .. .  | 10     |
| 40  | Confectionery and sweetmeats, all kinds .. .. .                    | 10     |

## GROUP IV.

## Alcoholic Liquors.

|    |  |    |
|----|--|----|
| 41 | Beer and porter .. .. .  | 10 |
| 42 | Cider .. .. .  | 8  |
| 43 | Wines, in wood or bottle, all kinds .. .. .                    | 7  |
| 44 | Vermouth .. .. .   | 7  |
| 45 | Wines, red and white .. .. .                                   | 7  |
| 46 | Port wine .. .. .  | 7  |
| 47 | Sherry .. .. .   | 7  |
| 48 | Champagne .. .. .  | 7  |
| 49 | Sake and samsht .. .. .  | 7  |
| 50 | Spirits, in jars .. .. .                                       | 7  |
| 51 | Alcohol, in jars .. .. .                                       | 7  |
| 52 | Spirits, in wood or bottle, all kinds .. .. .                  | 20 |
| 53 | Brandy and whisky .. .. .                                      | 20 |
| 54 | Cherry cordial .. .. .   | 10 |
| 55 | Gin .. .. .  | 10 |
| 56 | Liqueurs .. .. .   | 10 |
| 57 | Rum .. .. .  | 20 |
| 58 | Shochu and awamori .. .. .                                     | 20 |
| 59 | Alcoholic liquor, all kinds not otherwise provided for .. .. . | 20 |
| 60 | Liquors, in wood or bottle, all kinds .. .. .                  | 10 |

## GROUP V.

## Skins, Hairs, Bones, Horns, Tusks and Shells, etc.

|    |  |    |
|----|--|----|
| 61 | Hides and skins, raw and undressed .. .. .                             | 5  |
| 62 | Skins, unmanufactured .. .. .  | 5  |
| 63 | Hides and skins, tanned and dressed .. .. .                            | 7  |
| 64 | Leather, all ordinary kinds, plain .. .. .                             | 10 |
| 65 | " superior kinds, ornamented, figured or coloured .. .. .              | 10 |
| 66 | " all kinds (except leather) .. .. .                                   | 10 |
| 67 | Furs, superior, as sable, sea otter, seal, otter, beaver, etc. .. .. . | 15 |
| 68 | " such as fox, sable, otter, beaver, rabbit, etc. .. .. .              | 15 |
| 69 | Rhinoceros horns .. .. .   | 8  |
| 70 | Horns and hoofs, all kinds not otherwise provided for .. .. .          | 5  |
| 71 | " tusks and hoofs, unmanufactured .. .. .                              | 8  |
| 72 | Ivory, unmanufactured or cut .. .. .                                   | 8  |
| 73 | Elephant tusks .. .. .   | 8  |
| 74 | Narwhal tusks .. .. .  | 5  |
| 75 | Bones .. .. .  | 5  |
| 76 | Feathers .. .. .   | 7  |
| 77 | Hair, human .. .. .  | 8  |
| 78 | " all kinds except human .. .. .                                       | 5  |
| 79 | Tortoise shells, unmanufactured .. .. .                                | 5  |
| 80 | " shell, unmanufactured (except tortoise shell) .. .. .                | 5  |
| 81 | Tortoise shell, manufactured .. .. .                                   | 20 |
| 82 | Shell, manufactured (except tortoise shell) .. .. .                    | 8  |

## GROUP VI.

## Drugs, Medicines and Chemicals.

|    |  |    |
|----|--|----|
| 83 | Alum .. .. .                                     | 5  |
| 84 | Camphor, crude .. .. .                           | 5  |
| 85 | " refined .. .. .                                | 5  |
| 86 | " Borneo .. .. .                                 | 10 |
| 87 | " .. .. .  | 10 |
| 88 | Resin .. .. .                                    | 7  |
| 89 | Sulphur, fresh .. .. .                           | 7  |
| 90 | Ginseng, red, white, crude and clarified .. .. . | 10 |
| 91 | Musk .. .. .                                     | 5  |
| 92 | Drugs and medicines, all kinds .. .. .           | 5  |
| 93 | Cloves .. .. .                                   | 5  |
| 94 | Gum, benjamin and olibanum .. .. .               | 5  |
| 95 | Spikenard .. .. .                                | 5  |
| 96 | Chemicals, all kinds .. .. .                     | 7  |

## GROUP VII.

## Oils, Fats and Waxes.

|     |  |   |
|-----|--|---|
| 97  | Oil, wood (tung-pu) .. .. .  | 5 |
| 98  | " vegetable, all kinds .. .. .   | 7 |
| 99  | " rapeseed .. .. .   | 7 |
| 100 | " tsubaki (Camellia) .. .. .   | 7 |
| 101 | " sesamum seed .. .. .   | 5 |
| 102 | Oils, waxes and fats, etc., all kinds not otherwise provided for .. .. . | 5 |
| 103 | Oil, hair, known as " bintanku" .. .. .                                  | 5 |
| 104 | Kerosene or petroleum and other mineral oils .. .. .                     | 5 |
| 105 | Oil, kerosene .. .. .  | 5 |
| 106 | Gasoline .. .. .   | 5 |
| 107 | Tallow .. .. .   | 7 |
| 108 | Waxes, bees' or vegetable .. .. .  | 7 |
| 109 | " animal or vegetable .. .. .  | 7 |
| 110 | Candles .. .. .  | 7 |

\* An ordinance of the Governor General was published in the "Official Gazette" for 13th September, 1919, suspending the import duty (5 per cent, ad valorem) on rice, millet, sorghum, wheat and wheat flour imported into Corea.

| GROUP VIII.               |  |         | No.       | Articles.   | Duty  |
|---------------------------|--|---------|-----------|---|-------|
| Dyes, Colours and Paints. |  |         | Articles. |   |       |
| No.                       | Articles.  | Duty %. | No.       | Articles.   | Duty  |
| 111                       | Gamboge  | 7 1/2   | 200       | Embroideries in gold, silver or silk                                    | 8     |
| 112                       | Sapanwood  | 7 1/2   | 201       | Mosquito netting not made of silk                                       | 7     |
| 113                       | Brassilote wood, India   | 7 1/2   | 202       | " " " ordinary quality  | 7     |
| 114                       | Curme  | 7 1/2   | 203       | " " " made of silk  | 7     |
| 115                       | Vermilion  | 8       | 204       | " " " "   | 7     |
| 116                       | Ochreous   | 8       | 205       | Felt  | 7     |
| 117                       | Varnish  | 8       |           |   |       |
| 118                       | Lacquer  | 7 1/2   |           |   |       |
| 119                       | Varnish, foreign   | 7 1/2   |           |   |       |
| 120                       | Dyes, colours and paints, paint oils and materials used for mixing paints. | 7 1/2   |           |   |       |
| 121                       | Indigo, dry and liquid   | 7 1/2   | 206       | Clothing made wholly of silk.   | 8     |
| 122                       | Sapanwood extract  | 7 1/2   | 207       | " " and wearing apparel, all kinds, hats, etc.                          | 8     |
| 123                       | Gallnut  | 7 1/2   | 208       | " " hats, socks, and other wearing apparel (except silk clothing)       | 7 1/2 |
| 124                       | Sadflower  | 7 1/2   | 209       | Boots and shoes   | 7 1/2 |
| 125                       | Paint in oil   | 7 1/2   | 210       | Clogs and sandals, etc.   | 7 1/2 |
| 126                       | Prussian blue  | 7 1/2   | 211       | Buttons, buckles, books and eyes, etc.                                  | 7 1/2 |
| 127                       | Ultramarine  | 7 1/2   |           |   |       |
| 128                       | Verdigris  | 7 1/2   |           |   |       |
| 129                       | Lead and zinc powder, all colours  | 7 1/2   | 212       | Paper, common qualities.  | 5     |
| 130                       | Dyes, all kinds not otherwise provided for                                 | 7 1/2   | 213       | " " all kinds used by Japanese  | 5     |
| 131                       | Pigment, all kinds not otherwise provided for.                             | 7 1/2   | 214       | " " coloured, fatty, wall and hanging.                                  | 10    |
|                           |  |         | 215       | " " coloured and dyed   | 10    |
|                           |  |         | 216       | " " all kinds, not otherwise provided for                               | 7 1/2 |
|                           |  |         | 217       | " " printing  | 10    |
|                           |  |         | 218       | " " Japanese, all kinds   | 7 1/2 |
|                           |  |         | 219       | " " packing   | 5     |
|                           |  |         | 220       | Seal materials  | 10    |
|                           |  |         | 221       | Ink, sealing  | 7 1/2 |
|                           |  |         | 222       | Stationery and writing materials, all kinds, blank books, etc.          | 7 1/2 |
|                           |  |         | 223       | Ink slabs, envelopes, lead pencils, pens, writing brushes, slates, etc. | 7 1/2 |
|                           |  |         | 224       | fuk, all kinds  | 7 1/2 |
|                           |  |         | 225       | Stationery, all kinds not otherwise provided for                        | 7 1/2 |
|                           |  |         | 226       | " " and writing materials, all kinds                                    | 7 1/2 |
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| GROUP XV.                                     |  | Articles. |  | Duty %. |  |
|---|--|-----------|--|---------|--|
| <i>Arms, Clocks, Watches, Machinery, etc.</i> |  |           |  |         |  |
| Articles.                                     |  | Duty %.   |  |         |  |
| 0   | Appliances for fowling pieces  | 10        |  |         |  |
| 1   | Clocks and parts thereof   | 7 1/2     |  |         |  |
| 2   | " and parts thereof  | 7 1/2     |  |         |  |
| 3   | Watches and parts thereof, in common metal, nickel or silver                         | 7 1/2     |  |         |  |
| 4   | " and parts thereof, in gold and gilt  | 7 1/2     |  |         |  |
| 5   | " all kinds, and parts thereof   | 7 1/2     |  |         |  |
| 6   | " and parts thereof  | 7 1/2     |  |         |  |
| 7   | Photographic apparatus   | 10        |  |         |  |
| 8   | Telescopes and binocular glasses   | 8         |  |         |  |
| 9   | Machinery (except metal manufactures)  | 8         |  |         |  |
| GROUP XVI.                                    |  | Articles. |  |         |  |
| <i>Miscellaneous Articles.</i>                |  |           |  |         |  |
| 0   | Amber  | 8         |  |         |  |
| 1   | Bark for tanning   | 5         |  |         |  |
| 2   | " and other articles for tanning purposes  | 5         |  |         |  |
| 3   | Cement as Portland and other kinds   | 5         |  |         |  |
| 4   | Coal and coke  | 5         |  |         |  |
| 5   | Charcoal   | 7 1/2     |  |         |  |
| 6   | Carriages  | 10        |  |         |  |
| 7   | Explosives used for mining, etc. (imported under special permit)                     | 10        |  |         |  |
| 8   | " used for mining  | 10        |  |         |  |
| 9   | " used for mining (imported under special permit)                                    | 10        |  |         |  |
| 0   | Coral, manufactured or partly manufactured   | 8         |  |         |  |
| 1   | " unmanufactured   | 5         |  |         |  |
| 2   | " beads  | 20        |  |         |  |
| 3   | Jade ware  | 20        |  |         |  |
| 4   | Pearls   | 20        |  |         |  |
| 5   | Precious stones  | 20        |  |         |  |
| 6   | " set or not   | 20        |  |         |  |
| 7   | Jewellery, real or imitation   | 8         |  |         |  |
| 8   | Flowers, artificial  | 8         |  |         |  |
| 9   | Fans   | 7 1/2     |  |         |  |
| 0   | Flints   | 5         |  |         |  |
| 1   | " (tones and slate, cut and dressed)   | 5         |  |         |  |
| 2   | " (except cut and dressed)   | 5         |  |         |  |
| 3   | Mosaic slabs   | 7 1/2     |  |         |  |
| 4   | " ware   | 7 1/2     |  |         |  |
| 5   | Meerschaum ware  | 7 1/2     |  |         |  |
| 6   | Marble in blocks   | 5         |  |         |  |
| 7   | Furniture, all kinds   | 8         |  |         |  |
| 8   | Belongings, chairs and other furniture   | 8         |  |         |  |
| 9   | Fireworks  | 20        |  |         |  |
| 0   | Glass  | 6         |  |         |  |
| 1   | " all kinds  | 5         |  |         |  |
| 2   | Guano and manures, all kinds   | 5         |  |         |  |
| 3   | Hair ornaments, gold and silver  | 20        |  |         |  |
| 4   | " (except gold and silver)   | 20        |  |         |  |
| 5   | Incense sticks   | 10        |  |         |  |
| 6   | Lanterns, paper  | 5         |  |         |  |
| 7   | "  | 5         |  |         |  |
| 8   | Lime   | 5         |  |         |  |
| 9   | Lamps, all kinds   | 7 1/2     |  |         |  |
| 0   | Parts of lamps   | 8         |  |         |  |
| 1   | Lacquer ware, common   | 8         |  |         |  |
| 2   | " superior (except gold lacquer ware)  | 8         |  |         |  |
| 3   | Gold lacquer ware  | 20        |  |         |  |
| 4   | Dinner trays, dinner sets, nests of boxes, chests of drawers                         | 5         |  |         |  |
| 5   | " mirror stands trays, and all other articles made of wood                           | 5         |  |         |  |
| 6   | Leather manufactures, all kinds  | 8         |  |         |  |
| 7   | Matches  | 5         |  |         |  |
| 8   | Mattings, floor Chinese and Japanese, etc., common qualities                         | 5         |  |         |  |
| 9   | " superior qualities   | 7 1/2     |  |         |  |
| 0   | " tataris  | 5         |  |         |  |
| 1   | Musical boxes  | 10        |  |         |  |
| 2   | Musical instruments, all kinds   | 10        |  |         |  |
| 3   | Oil cakes  | 5         |  |         |  |
| 4   | Pitch and tar  | 5         |  |         |  |
| 5   | Perfumes and scents  | 10        |  |         |  |
| 6   | Perfumery  | 10        |  |         |  |
| 7   | Pictures, prints, photographs, engravings, all kinds, framed or unframed             | 10        |  |         |  |
| 8   | Photographs  | 10        |  |         |  |
| 9   | Carvings   | 10        |  |         |  |
| 0   | Refrigerators, mounted or not  | 10        |  |         |  |
| 1   | Rattans, split or not  | 5         |  |         |  |
| 2   | India-rubber, manufactured or not  | 8         |  |         |  |
| 3   | Saddlery and harness   | 10        |  |         |  |
| 4   | Spectacles   | 7 1/2     |  |         |  |
| 5   | Soap, common qualities   | 5         |  |         |  |
| 6   | " superior qualities   | 5         |  |         |  |
| 7   | " all kinds  | 5         |  |         |  |
| 8   | Scented wood, all kinds  | 20        |  |         |  |
| 9   | Woodgaroo  | 20        |  |         |  |
| 0   | Sandalwood   | 20        |  |         |  |
| 1   | All other aromatics  | 10        |  |         |  |
| 2   | Tooth powder   | 8         |  |         |  |
| 3   | Trunks and portmanteaux  | 10        |  |         |  |
| 4   | "  | 10        |  |         |  |
| 5   | Umbrella, paper  | 5         |  |         |  |
| 6   | " cotton   | 7 1/2     |  |         |  |
| 7   | " silk   | 7 1/2     |  |         |  |
| 8   | " silk, with iron frames   | 7 1/2     |  |         |  |
| 9   | Umbrella frames  | 7 1/2     |  |         |  |
| 0   | Works of art   | 10        |  |         |  |
| 1   | Planks, soft wood  | 7 1/2     |  |         |  |
| 2   | Shingle  | 5         |  |         |  |
| 3   | Planks, hard wood  | 10        |  |         |  |
| 4   | Wood or timber, soft   | 7 1/2     |  |         |  |
| 5   | Timber and bamboos for building purposes of Japanese                                 | 5         |  |         |  |
| 6   | "  | 7 1/2     |  |         |  |
| 7   | Wood or timber, hard   | 10        |  |         |  |
| 8   | " hard, such as red sandalwood, ebony, teak, box, tagayasan, and other similar woods | 10        |  |         |  |
| 9   | Bamboo, split or not   | 5         |  |         |  |
| 0   | "  | 5         |  |         |  |

## GROUP XVII.

## Duty Free Goods.

|      |  |  |  |
|------|--|--|--|
| 410  | Agricultural implements.   |  |  |
| 411  | Books, maps, and charts.   |  |  |
| 412  | Bullion, being gold and silver, refined.   |  |  |
| 413  | " gold and silver.   |  |  |
| 414  | Coins, gold and silver.  |  |  |
| 415  | " all kinds.   |  |  |
| 416  | Fire engines.  |  |  |
| 417  | Models of inventions, etc.   |  |  |
| 419  | Newspapers.  |  |  |
| 420  | Packing bags, packing mattings, tea lead, and rope for packing goods.  |  |  |
| 421  | Bags, mattings, and ropes for packing.   |  |  |
| 422  | Plants, trees, shrubs, all kinds.  |  |  |
| 423  | Ships' stores (condemned articles, when landed and sold, are subject to the proper duty).  |  |  |
| 424  | Samples, in reasonable quantities.   |  |  |
| 425  | Show-cards.  |  |  |
| 426  | Instruments, machinery, explosives, basic materials used as solvents, and chemicals necessary for mining, placer mining or refining of gold, silver, copper or iron, and imported by miners or refiners for their own use, provided that they are recognised as reasonable by the Customs. |  |  |
| 427  | Scales and balances.   |  |  |
| 428  | Sign boards.   |  |  |
| 429  | Travellers' baggage.   |  |  |
| 430  | Type, new and old.   |  |  |
| 430A | Horse.   |  |  |
| 430B | Sheep  |  |  |

## GROUP XVIII.

## Prohibited Goods.

|     |   |  |  |
|-----|---|--|--|
| 431 | Adulterated drugs or medicines.   |  |  |
| 432 | Arms, munitions and implements of war, as :<br>Ornance or cannon.<br>Shot and shell.<br>Fire-arms of all kinds.<br>Cartridges.<br>Side-arms.<br>Spears or pikes.<br>Saltpetre.<br>Gunpowder.<br>Gun-cotton.<br>Dynamite and other explosive substances.   |  |  |
| 433 | The Korean authorities will grant special permits for the importation of arms, fire-arms, and ammunition for the purposes of sport or self-defence on satisfactory proof being furnished to them of the bona-fide character of the application. (Treaty with Great Britain, Italy, France, Germany, Austria-Hungary, Belgium and Denmark.)<br>Arms and other munitions of war.<br>On the application of the Japanese Consul the Korean authorities will grant special permits for the importation of arms and other munitions of war as samples or for the purpose of self-defence, but such articles so imported shall not be sold. (Treaty with Japan.)<br>Counterfeit coins, all kinds.<br>Opium, except medical opium.<br>Indecent or obscene pictures or engravings. |  |  |

## EXPORT TARIFF.

NOTE.—All export duties at present in force in Corea will be abolished on 1st April next.

## CLASS I.

|   |  |       |
|---|--|-------|
| 1 | Bullion, being gold and silver, refined. | Free. |
| 2 | " gold, and silver, and gold dust.       | do    |
| 3 | Coins, gold and silver, all kinds.       | Free. |
| 4 | " all kinds.                             | do.   |
| 5 | Plants, trees and shrubs, all kinds.     | do.   |
| 6 | Samples in reasonable quantities.        | do.   |
| 7 | Travellers' baggage.                     | do.   |

## CLASS II.

|    |   |       |
|----|---|-------|
| 8  | All other native goods or productions not enumerated in Class I.  | 5 1/2 |
| 9  | Articles of export not otherwise provided for.  | 5 1/2 |
| 10 | The exportation of red cin-seng is prohibited. (Treaty with Great Britain, Italy, France, Germany, Austria-Hungary, Belgium and Denmark.) |       |



| No. | Articles.   |
|-----|---|
| 17  | Red gin-seng. If Korean subjects export red gin-seng to Japan, 16% <i>ad valorem</i> duty shall be imposed; if Japanese subjects export clandestinely without obtaining special permit from the Korean Government, the red gin-seng so exported shall be confiscated. |

### Rules for Calculating Duty.

In the case of imported articles the *ad valorem* duty of this tariff will be calculated on the actual cost of the goods at the place of production or fabrication, with the addition of freight, insurance, &c. In the case of export articles the *ad valorem* duty will be calculated on the market value in Korea.

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MONEY.—The *tomán*=10 krans=20 shahis. The *batman*=2 kilograms, 970 grammes [6.54 lbs. av.]. Corn, straw and coal &c. are sold by the *khavár*=649 lbs. avoirdupois. "N.s.m."=not specially mentioned. "Batman g."=batman gros.

## CUSTOMS LAW OF 268 FEBRUARY, 1903

## CHAPTER I.

Art. 1.—The present code of regulations determines the customs duties in the Persian Empire.

Art. 2.—All articles, merchandise and produce (excepting such as are exempted from duty) are subject to duty whenever they are imported or exported, unless it be proved to the satisfaction of the Customs Board that the duties on such articles, merchandise or produce have already been paid on the occasion of some previous importation or exportation.

Art. 3.—The merchandise imported into Persia and coming from a country enjoying "most-favoured-nation" treatment is subject only to the payment of the customs duties fixed by the tariff legally in force, and the dues enumerated in Art. 7 of the present Code of Regulations.

All other imposts or dues, such as octroi, "Khanak," "Meydan" and like, are abolished for all time. All the dues of "raghdari" that have been collected hitherto for the maintenance of roads are likewise abolished, nor shall any new ones be established, under the form of road imposts, except on carriage roads, which necessitate the employment of skilled labour, and for which a concession has already been granted or hereafter to be granted by special Firman.

Art. 4.—The duties levied on goods, otherwise than *ad valorem*, are calculated on the basis of the number, weight or measure, as determined by the officials of the Customs Board.

In the case of goods upon which the duty is levied *ad valorem*, such duty is calculated on the value declared by the parties concerned in accordance with the rules laid down in Art. 17, 18 and 19 following.

Art. 5.—Customs duties are payable in cash prior to the removal of the goods.

Art. 6.—The goods are held as security for the customs duties, nor can the customs officer in any case consent to the removal of the goods before the said duties as well as the other dues fixed by Art. 7 have been paid.

## CHAPTER II. The Customs Tariff.

Art. 7.—The duties to be collected by the customs are as follows:—

- (1) Customs duties on goods imported. (*Droits d'Entrée*.)
- (2) Customs duties on goods exported. (*Droits de Sortie*.)

(3) *Office dues*.—The office dues, apart from the customs duties, are fixed at 2 kranas per sheet of the declaration, application, request or other document whatsoever, presented to the customs by the parties concerned.

(4) *Seal and label dues*.—For each lead seal affixed by the customs officers shall be 3 chais, and for each wax seal 1 chai.

For each check label affixed by the customs on the packages, bottles, or other receptacles containing merchandise subject to this formality, the charge shall be 1 chai, and for each check label affixed to parcels examined in order to permit of their being removed from the customs, 5 chais.

(5) *Dues for the custody of goods in custom-house storage rooms, sheds and enclosures, and in the storage rooms of public warehouses*.—Goods deposited in storage rooms, sheds and enclosures where the customs assumes the responsibility for their safe keeping (see Art. 39 and following) are subject to warehouse dues.

These dues are reckoned for the whole of the time during which the articles lie on customs premises, dating from the day of their inspection, and in any case from a day not later than the last of the term fixed for the presentation of the documents of inspection.

Merchants are entitled to request that their goods be deposited according as they may desire, either in the storage rooms or in the sheds, or simply in the enclosures of the custom-house under (tarpaulin, &c.) covering or without covering.

Exception however is made in the case of: (a) Parcels containing articles of value, such as objects composed partly of gold or silver, jewels, watches, silk fabrics, also all small parcels weighing less than 2 batmans which must always be deposited in the closed storage rooms. (b) Goods which are readily inflammable, dangerous, noxious, or such that their proximity might cause injury to other goods; such goods shall not be admitted to the storage rooms and can only be accommodated in the sheds or the enclosures.

The warehouse dues are fixed as follows: (a) For goods deposited in closed storage rooms: (1) for carpets, woven fabrics, threads, clothing, groceries, liquids intended to be drunk, tea, coffee, food products and furniture—for the first 30 days dating from the day fixed as above, 6 chais per 10 batmans with a progressive increase of one-fifth chai per day until the sixth day; (2) for other goods deposited in closed storage rooms the dues are at the rate of one-third of those stated under (1).

(b) For goods of all kinds deposited in sheds or under (tarpaulin, &c.) covering the dues are at the rate of one-fifth of those stated under (1).

(c) For goods not covered (with tarpaulin, &c.) and deposited in unroofed premises as well as for naphtha and petrol, the dues are at the rate of one-tenth of those stated under (1).

At the expiration of the term of 90 days the goods must be transferred from the storage rooms of the custom-house of entry to those of a bonded warehouse.

Goods deposited in the storage rooms of public bonded warehouses are subject to the payment of dues at the rate of one-sixth chai per day and per 10 batmans of goods in respect of their custody in the said storage rooms.

(6) *Dues for the handling of goods*.—These dues are fixed by a special tariff to be agreed upon between the customs and the parties concerned.

(7) *Dues for use of cranes belonging to the customs*.—In those ports where there are cranes owned by the Government, dues are charged for the use of such cranes at the rate of 1 chai per 100 batmans, with a maximum of 1 chai per period.

(8) As compensation for the expense incurred by the Customs Board for the supervision of bonded warehouses, proprietors of such warehouses shall pay a charge of 5 kranas per working day on which the attendance of customs officers has been necessary.

(9) It is to be understood that in the case of the above-named dues, the amount payable shall never be less than 1 chai, and that any fraction of a chai shall always be counted as a whole chai.

Art. 8.—In the event of the exchange rate of the kran in relation to the French franc falling by more than 10 per cent, and continuing at such low rate for more than a month, the Persian Government shall have the right, after the fact shall have been confirmed by the principal banks, to raise proportionately the rates of the specific duties as fixed by the tariffs in force.

In the event of a rise in the rate of exchange of the kran exceeding 10 per cent, and of such rate being maintained for more than a month, any proposal for the proportional reduction of the said tariffs shall come from the foreign countries interested and the Persian Government shall be bound to grant the said reduction.

Art. 9.—The specific duties inscribed in the tariff shall be levied in full on the quantities presented for importation or exportation, without any reference to the quality, the relative value, or to the state of the merchandise.

Where, however, satisfactory proof is forthcoming as to occurrences whereby the goods have suffered deterioration in the course of transport, and where it is seen that there is no fraudulent intent, the declarer or owner may demand the sorting out and destruction, or else the re-exportation, of the damaged goods.

*Remark*.—Furthermore, in exceptional cases, especially where the goods have been damaged in course of transport, reductions of duties, in proportion to the loss of value, may be accorded, not only with the intervention of the Central Customs Board.

Art. 10.—In the case of goods tariffed by number, or by ascertained weight, the amount of duty payable when greater or smaller quantities are being dealt with, shall be proportionate to the rates set forth in the tariff, just as if this proportion had been specified for each article. The duties are levied in the same proportion in the case of goods tariffed according to value.

Art. 11.—The unit of weight for goods tariffed by weight is the batman, called the Tauris batman of 640 Persian miscalis, equivalent to 727 Russian lbs. and to 2 kilos. 970 French grammes.

Art. 12.—The duties on such goods as are stated in the tariffs to be dutiable according to the gross weight, are calculated on the real weight of the goods, including the weight of such packings as, according to the usages of commerce, reach the buyers together with the goods, e.g., the cans, kegs, bottles, jars or flasks containing liquids, pots and boxes, paper or cloth envelopes and packings of any other kind, which cannot be separated from the goods without damaging them or changing the form under which they are generally presented for wholesale or retail trade.

Art. 13.—As regards the other goods which are dutiable by weight, and which are not mentioned in the tariff as being dutiable according to the gross weight, the importers shall be required to stipulate in their declaration whether they desire that the duties be reckoned according to the real net weight, i.e., according to weight of the goods stripped of all packings; or according to the legal net weight, i.e., according to the combined weight of the goods and all their packings, after deduction of the legal tare.

Where no such choice is stated in the declaration, the duties shall always be calculated according to the legal net weight.

Art. 14.—The legal tare on goods tariffed by weight is fixed as follows:—

(1) For earthenware, porcelain, glassware, unframed mirrors and window glass, 40 per cent. of the aggregate gross weight.

(2) For all other goods: (a) in chests or casks, 20 per cent. of the aggregate gross weight; (b) in hampers, "canisters" or other leather packings, 8 per cent. of the aggregate gross weight; (c) in matting, sacks or other similar packings, 3 per cent. of the aggregate gross weight.

The tare is not applicable to packings which only partially cover the goods, as, for example, those consisting of trellis-work, boards, &c.

The declarers are required to present the goods for examination, stripped of their packings, and are also required to repack them, the Customs Board assuming no responsibility for any loss or damage resulting from such operations, it being understood that these have been carried out under the instructions of the declarers.

If, however, the declarers should present the original invoices or accounts of the manufacturers or wholesale dealers, or statements specifically describing the nature, weight and value of the goods contained in each parcel, the customs authority shall deem it sufficient to take into the purpose of examination only one or more parcels (according to the importance of the consignment) and to cause the same to be opened.

But if it should be found that the kind, weight or value of the goods, as ascertained by this sample inspection, differs to an extent exceeding 5 per cent. from the kind, weight or value as returned in the declaration, the customs shall require that all the parcels be opened.

Art. 16.—In the case of all products imported or exported in bulk, the importer or exporter shall give the net weight in the prescribed declaration.

In the case of goods, free of duty, imported or exported in parcels, the importer or exporter shall declare the gross weight of the parcels, the customs officials will estimate the net weight by deducting from the gross weight the tare fixed by Art. 14.

Art. 17.—In the case of goods tariffed according to value, the importer shall state in writing the value upon which they desire the duties to be calculated.

Art. 18.—Where goods of different value are contained in one and the same parcel, the importer shall declare their values separately, if they are tariffed according to value.

Where, however, the goods in question consist of haberdashery or similar wares, which are somewhat akin to each other, or which form an assortment, the value of which does not exceed 100 tomans, it will be sufficient to declare the total value.

Art. 19.—The value to be declared at the custom-house is that of the goods in their place of origin or production, increased by expenses of packing, purchase, assurance and transport to the place of importation or exportation.

Art. 20. If the customs authorities consider the declared value to be insufficient, they may at their discretion, require the declarers to sign a supplementary declaration, or they may even retain the goods, paying to the persons concerned the value which they themselves have declared, with an additional 10 per cent. as indemnity.

The customs shall make the said payment as soon as possible, and not later than 15 days after the time when the pre-emption shall have been notified to the declarers.

Art. 21. If the person concerned should so request, the goods pre-empted may be returned to him on payment of the additional duties and the costs together with a fine, the amount of which shall be fixed according to the circumstances by the Collector of Customs of the District, or upon appeal, by the Central Board.

This fine shall not exceed 10 per cent. of the difference between the price of the goods as declared by the owner and that estimated by the customs.

Art. 22. Goods pre-empted, which have not been restored to the persons concerned, shall be sold for the benefit of the Government. The sum paid to the persons concerned, as also the duty and costs, shall be deducted from the total sum realised by the sale, and the surplus, if any, shall be paid into the State Treasury.

Art. 23. In the event of changes in the tariff, the tariff to be applied shall be that in force at the time of registration of the goods at the first import or export custom-house.

Art. 24. In the event of presentation for import into Persia, of goods, the classification of which cannot be precisely determined, or which have not been mentioned in the tariff, the Central Customs Board may order that for the purposes of the tariff, such goods be treated as belonging to the class to which they are nearest akin.

Art. 25. All dispute concerning the application of the import or export tariff, which arise between the persons concerned and the customs officers, shall be judged, in the first instance, by the Provincial Collector of Customs through the intervention of the Consul of the Power of which the owner of the goods is a subject, or of the deputy of such Consul.

It shall always be open to the latter to appeal against the decision arrived at, in which case the dispute shall come before the Central Customs Board at Teheran, where final judgment shall be given at the intervention of the Minister representing the Power of which the owner of the goods is a subject, or at the intervention of the deputy of such Minister.

Art. 26. Whenever the examining officers of the customs are in doubt as to the nature or quality of any article of merchandise submitted for their examination, they shall defer the admission of the said article, having first referred the question to the Local Collector of Customs. These officers shall take a sample of the goods in question, and the said sample, together with a report furnishing all the data necessary for the purpose of solving the difficulty, shall be forwarded to the Provincial Collector of Customs within whose jurisdiction the decision of the question lies.

Should it be recognised, however, that the declaration has been made in good faith, the person concerned shall be authorised, if he make application to that effect in writing, to take immediate possession of the goods, provided that he deposit a sum equal to the highest duty the customs may deem applicable to such goods, and provided further that he undertake to comply in all respects with whatever decision may have been arrived at after the dispute shall have been adjudicated upon in conformity with the procedure set forth in the preceding Article.

#### CHAPTER III.—Exemptions from Customs Duty.

Art. 27.—In addition to the goods which are declared by the tariffs to be exempt from customs duty, the following also are dispensed from the payment of such duty:

(1) Articles imported from abroad or exported thither on behalf, and by order, of His Majesty the Shah.

(2) Camels or other beasts of burden, as also tents, carpets or other articles necessary for persons travelling towards, or returning from, holy places, provided such articles be really their personal property, and not trading stock.

(3) Articles imported for the personal use of the representatives of foreign Powers accredited to His Majesty the Shah. The privilege of this exemption is extended also to the staffs of such Missions, that is to say, to the councillors, secretaries, interpreters and Student Interpreters attached to the Embassies or Legations, as well as to the professional members of the Consular Corps, Consuls, Vice-Consuls and their interpreters or foreign secretaries, duly accredited to the Persian Government. In order to be admitted as free of duty, the consignment must be accompanied by a declaration from the addressee, specifying the numbers and the marks of the articles, and also, if possible, their quantity and value.

The addressee must also certify on such declaration that the articles are for his personal use.

In localities where different grades of officers of the Diplomatic or Consular Corps reside, such statement must be signed by the chief of such Mission or Consulate.

This declaration must be accompanied by an import permit for use at the customs frontier, which shall, as a rule, be of a cursory nature, that is to say, limited merely to the external identification of the parcels and their marks.

Where, however, there is grave suspicion of abuse, the parcels may be retained, and the Local Collector of Customs shall refer at once to the Central Board, which shall decide as to their admission, having previously arrived at an understanding with the Minister or the representatives of the country concerned.

Whatever doubts may be entertained, foreign official seals shall be respected.

All these advantages and privileges shall pertain only to the Diplomatic or Consular Officers of countries where the Diplomatic and Consular Officer of His Majesty the Shah enjoy in this respect the rights of the most favoured nation. Similarly, all correspondence letters, whether containing value or not, and postal parcels of the Embassies, Legations and Consulates of foreign Powers, coming from, or sent, abroad by post, or by special messenger, shall be exempt from all inspection.

It is to be understood, however, that the exemption from inspection shall not extend to any bags, envelopes or parcels not bearing official seals, which messengers of Legations or Consulates may take with them.

(4) The luggage of travellers, including clothes and personal effects for the use of such travellers, with the exception of new articles and of those which might be considered as trading stock.

Without an authorisation from the Central Customs Board, this exemption shall not apply to luggage imported more than two months after the arrival of the traveller himself.

Foreign travellers, provided with a passport in due order for the crossing of the frontier, are authorised to import, free of duty, such quantities of provisions or articles as are intended for their personal use, but the total amount of the exemption per passport shall not exceed 2½ toman.

(5) Clothes, body linen, bed linen and table linen, as also articles of furniture of all kinds (but not drinks, produce, merchandise or trading stock imported by persons coming to settle in Persia), provided such articles be not new and bear evident marks of wear.

(6) Cattle led by foreigners as frontiers on the lands situated on the territory of the Empire near the frontiers, and cattle led by the inhabitants of Persia to pasture on the lands situated on the frontiers outside Persia.

(7) Merchandise of native origin or manufacture, returning from abroad either because it has been refused or not sold there, or because it has not been admitted owing to a prohibition or to some other unavoidable hindrance.

(8) Bags containing postal despatches or correspondence, with the express exception of bags or packages containing parcels-post or sample-post, are free from inspection and other customs formalities, provided they be closed and sealed by a foreign post office and remitted to the officers of the postal administration of Persia.

#### CHAPTER IV.—Prohibitions.

Art. 28.—Importation of the following articles is prohibited:—

(1) Fire-arms of all kinds.

(2) Ammunition for all kinds of fire-arms, such as powder, cartridges, percussion caps, projectiles, &c., as also, in general, all simple or compound explosive products having a detonating power equal to, or greater than, that of ordinary gunpowder, with the sole exception of fireworks.

(3) Money, other than of gold or silver.

(4) Dry or liquid aniline dyes, also all dry or liquid dye in which aniline forms an ingredient.

(5) Books, papers, prints, writings, images, emblems and any articles whatever of a seditious character, or contrary to religion or good morals.

Art. 29.—Exportation of the following articles is prohibited:—  
Coloured dyes by means of aniline dyes or by means of dyes in which aniline forms an ingredient.

Art. 30.—Irrespective of the prohibitions mentioned in Art. 28 of the present Code of Regulations, the importation or exportation of other goods may be prohibited, either in the interests of the safety of society, or in order to prevent the exportation of products which it might be necessary, for the time being, to hold in reserve in order to assure the public food supply.

Art. 31. The Saadé-Azam, or Prime Minister, is also authorised to grant, in special cases, exemption from Art. 28, which forbids the importation of fire-arms, ammunition and explosives.

Such such authorisation, conformably to the notes appended to Nos. 3 and 35 of the Tariff (A), shall stipulate the amount of the exemption dues to be paid to the import custom-house, and, as regards explosives, the precautions to be observed by the persons concerned in effecting the transport of the same across country.

Art. 32. All importation, as well as all exportation, or attempted exportation, in contravention either of Arts. 28 and 29, or of a special Order issued in accordance with Art. 30 of the present Code of Regulations, shall involve the seizure and the confiscation of the goods.

Furthermore, where goods, prohibited for import or export, have not been declared or regularly presented at the custom-house, or where the said goods have been concealed amongst other goods or in any other manner whatever, the transporters or declarers shall incur conjointly, and subject to the right of any of them to recover from the others, a fine equal to the value of the goods, independently of the seizure and confiscation of the prohibited goods as well as of the goods which have served to conceal them. In the case of importation or exportation by routes not leading to a Custom-house, the fine shall be double the value of the goods, whether by means of transport, ships, boats, beasts of burden or mules, as well as of the other goods imported or exported at the same time, shall be confiscated.

Furthermore, those persons who are the authors or accomplices of such fraud shall be punished with one year's imprisonment.

Art. 33.—The means of transport, ships, boats, or beasts of burden, which have served for the importation or exportation of prohibited goods shall be specially distrainable for the fines incurred in virtue of the preceding Article; and in default of payment of the said fines not later than 31 days after the discovery of the fraud, they may be sold to the amount of the sum due.

Art. 34.—Any persons against whom it shall in any way be proved that they have participated in the importation or exportation of prohibited goods, whether by ordering, buying or selling such goods, or in any other manner, shall be liable to the same penalties as those who have directly violated the prohibition enacted by the present Code of Regulations.

The value of the confiscations and the amount of the fines thus incurred shall be recoverable on all the property, movable or immovable, owned by the guilty persons. The presentation to be undertaken in virtue of the present Article shall be notified officially to the delinquents not later than two years from the day on which the unlawful act was committed.

Art. 35.—The goods distrained or confiscated in virtue of Arts. 32, 33 and 34 of the present Code of Regulations shall be sold for the profit of the Imperial Treasury, with the exception of:—

(1) Aniline dyes, also papers, books, prints and images contrary to religion and good morals.

Such articles shall always be burnt or destroyed publicly, not later than the day after their seizure, in presence of the Collector of Customs, the Governor or his deputy, and of any other persons whom it may have been possible to call together.

An official record of the destruction shall be drawn up on the spot and



aid by all the persons present. A copy of this record shall be sent to a person against whom the seizure has been effected, and another forwarded immediately by the Collector of Customs to the Customs Board (Teheran).

Art. 36.—Money, other than of gold or silver, fire-arms and ammunition for the same, shall be sent, as soon as possible, to Teheran, to the address of the Central Customs Board for transmission to the Imperial Palace. Art. 36.—Any official or employee of the Government who shall be convicted of having permitted, tolerated or in any way favoured the importation or exportation of prohibited goods shall be punished with imprisonment for a term not exceeding one year, according to the gravity of the offence. Further, his property, movable and immovable, shall be subject to distraint for the payment of a sum equal to double the amount of the fines any confiscations declared by the preceding Articles to be incurred by the authors of similar frauds.

Art. 37.—Rewards in money, to be provided out of the amount of the fines and confiscations, may be granted by the Customs Board to officers and employees who shall have discovered or proved any contraventions of the present Code of Regulations, and also to any person who shall have given information to the Board in consequence of which such contraventions may have been discovered.

Art. 38.—Any contravention of Arts. 28, 29 and 30 of the present Code of Regulations shall be notified by a declaration drawn up in duplicate and signed by not less than two employees, and such contraventions shall be followed up at the suit of the Customs Board, which shall be competent to collect the fines and the amounts of the confiscations, and to effect the corporal penalties incurred. One of the copies of the declaration shall be handed to the principal delinquent, who shall sign or seal an acknowledgment of receipt of the same, and the other shall be sent as on as possible to the Customs Board, which shall be competent to allow reduction of the penalties, if there be circumstances which justify the exercise of clemency.

## CHAPTER V.—Concerning Imports.

## (General Rules.)

Art. 39.—No goods shall be imported except at places where Custom-houses are established for the collection of import and export duties in conformity with the table herewith annexed.

The suppression of an existing Custom-house or the establishment of a new one shall be effected by a special decree which shall be brought to the notice of the Legation concerned.

Art. 40.—At the import Custom-house, the importer shall forward to the Local Collector of Customs a written declaration in duplicate, either in Persian or in French, drawn up after the model annexed to the present Code of Regulations and containing an accurate description of the goods.

This declaration shall specify:—

(1) The country of origin of the goods, and the place from which they have been consigned and, if they are imported by ship or by boat, the name, nationality and place of departure of such ship or boat, as also the name of the captain or master.

(2) The number, nature, marks and distinguishing numbers of any parcels imported.

(3) The nature of the goods contained in such parcels, as also the nature of any goods loaded in bulk, the weight or measure of the goods, their value, and the place to which they are being sent.

(4) Every Customs declaration must be signed or sealed. If, however, the person concerned should be illiterate, the declaration may be made out for him by some other person who, in such case, shall certify the authenticity of the seal or sign affixed by the declarer.

In the case of small quantities of goods, however, the Custom-house is empowered to accept verbal declarations.

## CUSTOMS TARIFFS A AND C.

## A.—IMPORT DUTIES.

| Goods.  | Duties.<br>T. K. S. | No. |
|---|---------------------|-----|
| 1 Matches.....batman g.   | 0 0 8               |     |
| 2 Animals, live, of all kinds.....  | free.               |     |
| 3 Arms of all kinds, including parts detached or not fitted together..... | prohibited.         |     |

Note.—Importations authorised by a special dispensation of the Government, in accordance with the Law of Batman 5, 1317, shall be subject to a special duty at the rate of 20 rans per gun, 5 toman per revolver, 2 toman per pistol and of 7 toman per batman for all other arms, as also for all parts not fitted together.

|  |       |  |
|--|-------|--|
| 4 Wood: 1 Building and cabinet wood, of all kinds, in the form of sawn timber.....   | free. |  |
| 2 Wrought wood, other than in the form of vehicles, furniture and fancy articles, including carpentry, cabinet-makers' and coopers' wares.....batman | 0 0 2 |  |
| 3 Wood n. s. m. including firewood.....  | free. |  |
| 5 Beverages: 1 Sparkling wines, in bottles.....bottle of 80 centilitres or less  | 0 5 0 |  |

Note.—Half bottles of 40 centilitres or less shall pay half the stipulated duties. Bottles of a higher capacity than 80 centilitres shall be charged in proportion to their actual contents.

|   |       |  |
|---|-------|--|
| 2 Still wines, in casks, demijohns, pitchers or bottles.....batman g.   | 0 4 0 |  |
| 3 Alcohols and spirits of wine, non-enumerated brandies including those merely sweetened, as also those prepared with infusions of fruit, in casks or bottles.....batman g. | 0 4 0 |  |
| 304 Methylene, methylic alcohol and denatured alcohol.....batman g.   | 0 0 4 |  |

|   |        |  |
|---|--------|--|
| 4 Cognac, rum, whisky, schiedam, arrack, tafia, vermouth, gin, kirsch, Dutch brandy, kummel and liqueurs of all kinds such as chartreuse, benedictine, alhermes, maraschino, curacao, punch, absinth, creams, anisettes &c. &c. in casks or bottles.....batman g. | 1 2 0  |  |
| 5 Beer, vinegar and all other fermented beverages, in casks or bottles.....batman g.  | 0 0 6  |  |
| 6 Lemonades.....batman g.   | 0 0 10 |  |

Note.—Lemonades containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."

|   |        |  |
|---|--------|--|
| 7 Mineral waters, natural or artificial.....70 bottles                            | 0 0 10 |  |
| Candles, tallow and other, including ball tapers, torches and wicks.....batman g. | 0 0 8  |  |
| 7 Wax, raw.....batman   | 0 0 10 |  |

|   |       |  |
|---|-------|--|
| 5 Articles of food: 1 Butter and edible fats: (a) Fresh or salted.....                            | free. |  |
| (b) Preserved in tins.....batman g.   | 0 0 8 |  |
| 2 Cocoa of all kinds, prepared or not, including the offals and husks and chocolate.....batman g. | 0 5 0 |  |
| 3 Coffee, including the drupes, offals and coffee substitutes: (a) Non-roasted.....batman         | 0 5 0 |  |
| (b) Roasted.....batman  | 0 6 0 |  |

Note.—Coffee imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.

|  |       |  |
|--|-------|--|
| 4 Cereals and their derivatives: (a) Rice.....batman   | 0 0 2 |  |
| (b) Wheat, barley, oats and other edible cereals not specially mentioned.....  | free. |  |
| (c) Malt.....batman  | 0 1 0 |  |
| (d) Starch and other non-alimentary vegetable products imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight. |       |  |

Note.—Starch and other non-alimentary vegetable products imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.

| Goods.   | Duties.<br>T. K. S. |
|--|---------------------|
| (e) Flour, edible, including pearl barley and meal of all kinds..... | free.               |
| (f) Macaroni, vermicelli and other alimentary pastes.....batman      | 0 1 0               |
| (g) Eiscuits, ginger-bread and pastry of all kinds.....batman g.     | 0 1 0               |
| 1 Chicory, dried, roasted or ground.....batman                       | 0 4 0               |

Note.—Chicory imported in small packages, cardboard or tin boxes or other similar receptacles shall pay duty according to gross weight.

|   |       |
|---|-------|
| 6 Cheese: (a) Common, soft and white, made exclusively from skimmed milk.....batman g.                  | free. |
| (b) Other, of all kinds.....batman g.   | 0 3 0 |
| Note.—Cheese imported in lead or tin wrappers shall pay duty together with the weight of such wrappers. |       |

|   |       |
|---|-------|
| 7 Fruits and berries: (a) Fresh or dried, of all kinds, other than preserved, also almonds, walnuts and figs.....batman   | 0 4 0 |
| (b) Preserved, including jams, jellies, fruit pulp, pastilles, marmalades, candied fruits, fruit juices and syrups in boxes, pots, flasks and other similar receptacles.....batman g. | 0 1 0 |

Note.—Fruit juices and syrups containing more than 5% of pure alcohol shall be classed as "unenumerated brandies."

|   |       |
|---|-------|
| 8 Vegetable oils: (a) Olive.....batman g.   | 0 2 0 |
| (b) Other n. s. m. ....batman g.  | 0 0 4 |
| 9 Milk: (a) Fresh.....batman g.   | free. |
| (b) Preserved in air-tight tins, flasks and other similar receptacles.....batman g. | 0 1 0 |

|   |       |
|---|-------|
| 10 Vegetables of all kinds: (a) Fresh or dried.....batman   | free. |
| (b) Preserved in boxes, pots, flasks or other similar receptacles.....batman g.                   | 0 1 0 |
| 11 Honey.....batman   | free. |
| 12 Poultry eggs.....batman  | 0 1 0 |
| 13 Fish: (a) Fresh, dried, salted or smoked.....batman  | 0 1 0 |
| (b) Preserved, including caviar in tins, pots, flasks, or other similar receptacles.....batman g. | 0 1 0 |
| 14 Salt.....batman  | 0 0 2 |
| 15 Sugar: (a) Loaf or candy.....batman  | 0 3 0 |

Note.—Loaf sugar shall pay duty together with the weight of the papers and cords forming the immediate packing.

|   |       |
|---|-------|
| (b) In powder, including brown sugar and syrups.....batman              | 0 3 2 |
| (c) Confectionery, such as dragées, caramels, sweetmeats &c. ....batman | 0 1 0 |

Note.—Confectionery imported in flasks, pots, cardboard or tin boxes, or other similar receptacles or packed in special wrappers of lead, paper &c. shall pay duty according to gross weight.

|   |       |
|---|-------|
| 16 Tea: (a) White tea.....batman  | 1 0 0 |
| (b) All other teas.....batman   | 0 4 0 |
| Note.—Teas imported in small packages or in cardboard or tin boxes, or other similar receptacles, shall pay duty according to gross weight. |       |

|   |       |
|---|-------|
| 17 Meat: (a) Fresh.....batman   | free. |
| (b) Salted, dried or smoked.....batman  | 0 1 4 |
| Note.—Salted, dried or smoked meat imported in metal wrappers shall pay duty together with the weight of such wrappers. |       |
| (c) Preserved, including meat extracts in tins, pots, flasks or other similar receptacles.....batman g.                 | 0 1 0 |

| IMPORT DUTIES continued.   |  | Duties.   |  | No.   | Goods.  |        | Duties.     |  |  |
|--|--|---|--|---|---|--------|-------------|--|--|
| Goods.   |  | T. K. S.  |  |   |   |        | T. K. S.    |  |  |
| No.  |  | 5%  |  |   |   |        |             |  |  |
| 10   | Drugs  | ad val.   |  |   | (b) Tin, lead and zinc in ingots, plates, sheets or wire  |        | 10 batmans  |  |  |
| This article includes <i>inter alia</i> the parts of vegetables used in medicine not being subject to a special classification, medicinal extracts, essences or oils, balsams, opiates, plasters, ointments, salves, pills and pharmaceutical pomades, waters distilled from plants not containing alcohol and generally all pharmaceutical products prepared without sugar or alcohol.  |  |   |  |   | (c) Manufactures of tin, lead, including game shot (lead shot), and zinc, except fancy articles   |        | batman      |  |  |
| Note.—Pharmaceutical sweetmeats prepared with sugar are classed as "Confectionery" and products prepared with alcohol as "Liquors of all kinds."   |  |   |  |   | Note 1.—Tin or lead foil intended to cover other foods, such as pralines, chocolate, cheese &c. are considered as "Manufactures."   |        | 0 1 0       |  |  |
| Note 2.—Articles enamelled, nickelled or coated with any other non-precious metal shall pay a surtax of 30% on the principal duty.   |  |   |  |   | Note 2.—Articles enamelled, nickelled or coated with any other non-precious metal shall pay a surtax of 30% on the principal duty.  |        | 0 0 0       |  |  |
| 11   | Commercial samples without intrinsic value, including samples of stuffs, measuring 30 centimetres or less in length along the entire breadth of the stuff, or samples on cards or in book form, as also illustrated catalogues                           | free.   |  |   | 3 Copper and nickel, and manufactures thereof:  |        | free.       |  |  |
| 12   | Groceries: 1 Pepper, curry-powder, plantain, mustard, cinnamon, nutmegs and cloves   | batman  |  |   | (a) Copper and nickel ores  |        | prohibited. |  |  |
| 2  | Vanilla, saffron, including vanilla  | 3 0 0   |  |   | (b) Copper, nickel and alloys thereof in bars, plates, sheets or wire   |        | 10 batmans  |  |  |
| 3  | Traffles   | 1 0 0   |  |   | (c) Copper or nickel coin   |        | 0 6 0       |  |  |
| 4  | Groceries n. s. m.   | ad val.   |  |   | (d) Manufactures of nickel or alloys of nickel excluding fancy articles   |        | 0 2 0       |  |  |
| Note.—Groceries of all kinds imported in lead wrappers, boxes, pots, flasks or other similar receptacles shall pay duty according to gross weight.   |  |   |  |   | Note.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.            |        |             |  |  |
| 126  | Ice (natural or artificial frozen water)   | free.   |  |   | (a) Manufactures of copper or alloys of copper including machines, implements and tools, prepared copper called "imitation gold foil," bronze or gilding powders, and other similar articles, except fancy articles |        | batman      |  |  |
| 13   | Gums: 1 India-rubber and manufactures thereof:   |   |  |   | Note 1.—Bronzing and gilding powders and other similar articles imported in glass tubes, flasks, boxes, pots or other receptacles of a like nature shall pay duty according to gross weight.                        |        | 0 1 0       |  |  |
| (a)  | Raw India-rubber   | batman  |  |   | Note 2.—Imitation gold foil in booklets shall be taxed according to the combined weight of the foil and booklets.   |        |             |  |  |
| (b)  | India-rubber prepared in plates, sheets or threads   | batman  |  |   | Note 3.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.          |        |             |  |  |
| (c)  | Goleches and other india-rubber footwear   | dozen pairs   |  |   | 4 Gold, silver and platinum, and manufactures thereof:  |        |             |  |  |
| (d)  | Oil-cloth of all kinds   | batman  |  |   | (a) Gold, silver or platinum ores   |        | free.       |  |  |
|  | Lioleum  | ad val.   |  |   | (b) Gold, silver and platinum in ingots ad val.   |        | 3%          |  |  |
| (e)  | All other manufactures of india-rubber except specified clothing, toys and fancy articles  | batman  |  |   | (c) Manufactures of real silver or silver gilt, including real silver in sheets, powder or wire, except that called "parl," which is referred to in § 22 of No. 20  |        | ad val.     |  |  |
| 2  | All other gums   | batman  |  |   | (d) Manufactures of real gold or platinum   |        | ad val.     |  |  |
| 14   | Wearing apparel:   |   |  |   | 5 Metals n. s. m. and manufactures thereof:   |        | free.       |  |  |
| 1  | Underclothing and body linen of all kinds, principal part of which is made with tissue, simply sewn, without ornaments or embroideries, without trimmings, except scarfs, shawls, veils and other articles mentioned in the various paragraphs of No. 20 | Duty of the highest taxed tissue entering into the composition of such wares, with an increase of 50% |  |   | (a) Ores n. s. m.   |        | free.       |  |  |
| 2  | All other wearing apparel not specified in other Tariff numbers  | ad val.   |  |   | (b) Aluminium and other metals n. s. m. in bars, plates, sheets and wire  |        | 0 8 0       |  |  |
| This number comprises <i>inter alia</i> : Hosiery articles ornamented with lace, fringes, ribbons, or having undergone a further workmanship after the manufacturing of tissue; bows, muffs and tippets; braces and garters; belts; hats, caps and bonnets of all kinds; footwear other than of leather or rubber; corsets and bodices; made-up neckties and fichus; made-up scarfs, shawls and veils if trimmed with embroideries, lace or other ornaments except the articles enumerated in No. 20; collars, cuffs and shirt fronts; gloves of all kinds; leggings and gaiters other than of leather; handkerchiefs ornamented with lace; plumes, aigrettes, feathers and tufts and birds' skins prepared for ornament; dress shields, &c. &c. and in general all body wearing apparel and linen with lace, embroideries or other trimmings. |  |   |  |   | (c) Manufactures of aluminium or other metals n. s. m. including machinery, implements and tools, except fancy articles   |        | batman      |  |  |
| 3  | Umbrellas and parasols   | ad val.   |  |   | Note.—Articles enamelled, nickelled or coated with any other non-precious metal pay a surtax of 30% on the principal duty; those coated with a precious metal pay a surtax of 60% on the principal duty.            |        | 0 3 0       |  |  |
| 15   | Oils, other than vegetable:  |   |  |   | B.—Stones and manufactures thereof:   |        |             |  |  |
| 1  | Naphtha, purified or not, in bulk  | 10 batmans  |  |   | 1 Stones, rough   |        | free.       |  |  |
| 2  | The same in casks, cans, or other similar receptacles  | batman  |  |   | 2 Stones, wrought, polished or carved, including manufactures of gypsum except statues, statuettes, busts, vases and other articles for furnishing or decorating houses   |        | 10 batmans  |  |  |
| 3  | Benzine and other mineral spirit, in bulk  | batman  |  |   | 3 Precious stones, rough or cut, set or not, including fine pearls  |        | ad val.     |  |  |
| 4  | The same, in casks, cans   | batman  |  |   | C.—Mineral materials n. s. m. including cement, lime, gypsum, loam and plastic clay   |        | free.       |  |  |
| 5  | Not specially mentioned, including heavy oils and mazout, in bulk  | batman  |  |   | 20 Textile materials, and manufactures thereof:   |        |             |  |  |
| 6  | The same, in cans  | batman  |  |   | 1 Cotton, raw   |        | "           |  |  |
| 16   | Musical instruments:   |   |  |   | 2 Cotton thread of all kinds, twisted or not, unbleached, bleached or dyed, including prepared sewing thread  |        | batman      |  |  |
| 1  | Pianos, upright, and harmoniums other than harmoniums  | each  |  |   | Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.   |        |             |  |  |
| 2  | Grand pianos   | 80 0 0  |  |   | 3 Cotton tissues: (a) Of all kinds, unbleached, bleached, dyed or printed, other than those specially mentioned   |        | 10 batmans  |  |  |
| 3  | All other musical instruments  | ad val.   |  |   | (b) Velvet and plush of all kinds   |        | "           |  |  |
| 17   | Scientific instruments:  |   |  |   | (c) Cotton tuile embroidered or not   |        | "           |  |  |
| Physical, mathematical and optical   | "  |   |  |   | 4 Wool, raw; wool and animal hair wastes  |        | free.       |  |  |
| 18   | Raw animal materials, n. s. m. including glue, non-prepared feathers and down, silkworms' eggs and animal manures  | free.   |  |   | 5 Felt, common, including made-up articles of felt, except those coming within the wearing apparel category   |        | 10 batmans  |  |  |
| 19   | Mineral materials:   |   |  |   | 6 Wool and animal hair threads of all kinds   |        | batman      |  |  |
| A.—Metals: 1 Iron and manufactures thereof:  |  |   |  |   | Note.—Woolen threads on bobbins, cards &c. shall pay duty according to gross weight.  |        |             |  |  |
| (a) Iron ore   | "  |   |  |   | 7 Woolen carpets also table covers whether embroidered, or with fringes, or other similar ornaments   |        | batman      |  |  |
| (b) Iron, steel, cast iron and steel, in ingots; old and scrap iron  | 10 batmans   |   |  |   | 8 Woolen tissues:   |        |             |  |  |
| (c) Iron and steel in bars, plates, sheets or wire   | 10 batmans   |   |  |   | (a) Shawls, woollen; Indian and Shirvan   |        | 3 0 0       |  |  |
| (d) Tinplate in sheets   | "  |   |  |   | Note.—Shawls imitating Indian and Shirvan, of duly certified European origin, shall pay duty according to the kind of tissue.   |        |             |  |  |
| (e) Manufactures of cast iron, iron or steel   | batman   |   |  |   | (b) Tissues of pure wool, of all kinds  |        | batman      |  |  |
| This number includes machinery and tools of all kinds, as also locksmiths' wares, nails, screws, iron spoons and forks and so called peasants' knives, table or kitchen knives with handles of iron, bone, common wood or other common materials, pen knives and scissors, except fancy articles.  |  |   |  | Note.—Woolen tissues containing in the warp and woof threads, together, more than 40% of pure woolen threads shall be taxed as if of pure wool. |   |        |             |  |  |
| Note.—Articles enamelled, nickelled or coated with any other non-precious metal, as also knives, forks and pen-knives, with handles of mother-of-pearl, ivory, tortoise-shell, staghorn or ebony, shall pay a surtax of 30% on the principal duty.   |  |   |  | (c) Woolen tissues mixed with cotton, linen or other vegetable filaments, with warp or woof of pure wool  |   | batman |             |  |  |
| Tin, lead and zinc, and manufactures thereof:  |  |   |  |   |   | 0 3 0  |             |  |  |
| (a) Tin, lead and zinc ores  |  |   |  |   |   | free.  |             |  |  |

| No.  | Goods.   | Duties.<br>T. K. S. | No.  | Goods.   | Duties.<br>T. K. S. |
|--|--|---------------------|--|--|---------------------|
| Note.—Tissues of mixed vegetable filaments, embroidered or brocaded with wool, also scarfs and shawls of mixed vegetable textile filaments, embroidered or brocaded with wool or with woollen fringes, shall pay the duty on the tissue according to kind with a surtax of 10%.  |  |                     |  |  |                     |
| 9  | Flax, hemp and other vegetable filaments n. s. m. raw, including wastes .....  | free.               | all kinds, breast chains, shoe-horns, brushes and combs of all kinds, tooth picks, nail trimmers, sponges &c.; morocco articles of all kinds, such as portfolios, card and other cases, purses, money bags &c.; travelling requisites such as trunks, valises, bags, except boxes, hampers and baskets which are specified in paragraph 1 of this Article; ordinary spectacle-makers' wares such as spectacles, pince-nez, telescopes, stereoscopes and other similar articles; trusses; false jewellery of all kinds, including jet, amber &c. imitation precious stones and pearls; fancy boxes and caskets; paint boxes, also their accessories and paints in tablets or tubes; buttons of all kinds; walking sticks; playing cards; rosaries of all kinds; shoemakers' pegs; cinematographs and other like apparatus, and accessories thereof; riding whips; sewing thimbles; pins of every description; metal and woollen cases (sheaths) of all kinds; fans and screens; fireworks for public recreation; whips; ivory, tortoise-shell, mother-of-pearl and wares of these materials, except the articles mentioned in Article 19; games and toys of every description including magic and projection lanterns; cork in slabs, cubes and stoppers; masks; flint and touch stones; photographs and other similar instruments and their accessories or fittings; bells of all kinds; night-lights; wads for sporting cartridges, of cardboard, wax, felt, colophony in small blocks for musical instruments &c.; and generally all minor articles, except of precious metals, not enumerated in any other Tariff number. |  |                     |
| 10   | Jute, raw, including wastes .....  | 0 0 4               |  |  |                     |
| 11   | Linen or hemp threads, single or twisted, and tissues of such vegetable filaments, unbleached or bleached, for packing, including sacks .....  | 0 0 6               |  |  |                     |
| 12   | Jute and other vegetable filament threads n. s. m. single or twisted, and coarse jute and other vegetable filament tissues n. a. m. unbleached or bleached, for packing, including sacks .....   | 0 0 10              |  |  |                     |
| 13   | Linen and hemp tissues of all kinds .....  | 0 0 10              |  |  |                     |
| 14   | Jute and other vegetable filament tissues, except velvet and plush .....   | 0 1 0               |  |  |                     |
| 15   | Velvet and plush of jute .....   | 0 2 10              |  |  |                     |
| 16   | Silk in cocoons, floss and coarse silk and uncombed silk wastes .....  | free.               |  |  |                     |
| 17   | Raw silk; silk wadding and combed silk wastes, dyed or not .....   | 0 4 0               |  |  |                     |
| 18   | Threads of floss and coarse silk .....   | 0 5 0               |  |  |                     |
| Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.  |  |                     |  |  |                     |
| 19   | Silk threads twisted or prepared for embroidery or sewing .....  | 1 0 0               |  |  |                     |
| Note.—Threads on bobbins, cards &c. shall pay duty according to gross weight.  |  |                     |  |  |                     |
| 20   | Silk tissues:  |                     | 22   | Furniture and the like:  |                     |
| (a)  | Tissues of floss and coarse silk .....   | 0 5 0               | 1  | Furniture: (a) Of wood or iron of all kinds, covered with stuff or leather .....   | 10 batmans 1 5 0    |
| (b)  | Tissues of pure silk, brocaded with false or real silver threads, gilt or not, also velvet and plush of pure silk .....  | 3 0 0               | (b)  | All other furniture .....  | 0 5 0               |
| (c)  | All other tissues of pure silk .....   | 3 0 0               | 2  | All other articles used for house furnishing or decoration:  |                     |
| Note.—Tissues containing in their warp and wool threads, together, more than 90% of pure silk threads, shall be taxed as if of pure silk.  |  |                     | (a)  | Framed looking glasses and mirrors, lamps, candelabra, chandeliers and candle-sticks .....   | ad val. 5 %         |
| (d)  | Tissues of silk mixed with cotton or other vegetable filaments, with warp or wool of pure silk .....   | 1 5 0               | (b)  | X. s. m. This article includes <i>inter alia</i> : Gilt and other frames and battens for framing; cups and vases of any size; cushions; clocks; mantel, standing and alarm; statues, statuettes and busts; pictures; made-up hangings; and generally all fancy articles used for ornamenting mantel-pieces, brackets &c. | 20 %                |
| Note.—Tissues of wool or mixed vegetable filaments, brocaded or embroidered with silk or false or real silver threads, gilt or not, shall pay the duty on the tissue according to kind with a surtax of 20%.   |  |                     | 23   | Watches: 1 Gold watches .....  | each 2 0 6          |
| General Notes.—(1) Knitted or plaited stuffs of fibrous materials, also articles made thereof with and wares of tissues which have not been otherwise worked beyond the weaving such as handkerchiefs, blankets and travelling rugs, table cloths and napkins, plaids, unanneared shawls, scarfs, veils, ribbon goods, knitted wares &c. are classed as tissues according to kind. (2) Articles made up from knitted or plaited stuffs or from whatever tissue hemmed or bordered with fringes of all kinds, shall pay the duty on the component tissue as the same articles not hemmed and without fringes.   |  |                     |  | 2 Silver watches .....   | 0 5 0               |
| 21   | False silver or gold threads (drawn or spun textile), whether coated with real silver or gold, or not, spangles of false silver or gold, galleons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, also those mixed with tinsel whether gilt, or silvered, or not .....   | 0 2 0               |  | 3 Other watches than of gold or silver .....   | 0 4 0               |
| 22   | Real silver thread, drawn or spun, called "purl," gilt or not, also galleons, tapes, cords, ornaments, fringes and other trimmings of any fibrous materials, mixed with threads of real silver, gilt or not .....  | 1 0 0               | 24   | Ships and boats, including rigging and tackle .....  | ad val. 5 %         |
| Note.—Real or false silver and gold threads on bobbins, or not, shall pay duty according to gross weight.  |  |                     | 25   | Art objects and articles for collections of museums .....  | free.               |
| 23   | Lace and embroideries of all kinds .....   | ad val. 20 %        | 26   | Opium .....  | batman 6 0 0        |
| 24   | Tissues n. s. m. .....   | 10 %                | 27   | Paper, and manufactures thereof:   |                     |
| This item includes <i>inter alia</i> horsehair tissues, also plaits of straw, esparto, cane, tissues containing amianthus &c. &c.  |  |                     | 1  | Printing or writing paper, common, white or colored including common envelopes except with crest, initials or vignettes and except boxed or fancy paper .....  | batman 0 0 5        |
| 25   | Cope, cordage and twine of all kinds, vegetable filaments, including nutts .....   | 0 3 0               | 2  | Fancy or ornamental writing paper and envelopes, in boxes or otherwise put up, with or without crest, initials or vignettes .....  | batman 0 7 0        |
| 26   | Rags .....   | free.               | Note.—Writing paper imported in boxes shall be dutiable on gross weight.   |  |                     |
| 21 Small wares and hardware:   |  |                     | 3  | Furnishing or wall paper .....   | batman 0 0 10       |
| 1  | Boxes and cases of wood of all kinds, painted or not, trimmed or not with metal ornaments, fastenings and fittings, lacquers, baskers, bags of straw or other vegetable materials, cloth &c. except fancy boxes, caskets and baskets; sealing-wax; isinglass and liquid glue; products used for cleaning and polishing leather, wood and metal, n boxes or flasks, such as polish, pomades, blackings &c. .... | ad val. 5 %         | 4  | Other paper including cardboard .....  | 0 0 6               |
| All other goods .....  |  |                     | 5  | Manufactures of paper .....  | 0 5 0               |
| This number comprises <i>inter alia</i> : Hooks and eyes of all kinds including fancy clasps for belts, mantles &c.; sewing or knitting needles, photographic apparatus and their requisites, such as dry plates, sensitized paper, frames &c.; plate of German silver, false silver, white metal, white silver or packfong, including spoons and forks, and table knives with white metal handles; and all articles intended for table service or ornament, fitted with mountings or fastenings of German silver, white metal or other metals assimilated thereto; smokers' articles, such as cigar and cigarette holders, pipes, snuff-boxes, cigar and cigarette cases, ash trays, match holders and the like; stationery, such as ink-balls, pens, penholders, pen wipers, pencil leads and pencil cases, pencil holders, pencil sharpeners, compass rulers &c.; articles for toilet purposes, such as watch or pince-nez cords of |  |                     | The following are <i>inter alia</i> included herein: Bookbindings and cardboard wares, bound or attached copy books, bound account books and registers, cloth paper and envelopes &c. &c.  |  |                     |
|  |  |                     | 28   | Perfumery of all kinds, including essential oils used in perfumery, pomades and cosmetics, toilet oils and powders, tooth pastes and washes &c. ....   | ad val. 15 %        |
|  |  |                     | 29   | Hides and skins, and manufactures thereof:   |                     |
|  |  |                     | 1  | Raw lamb skins, called Bagdad .....  | batman 0 1 0        |
|  |  |                     | 2  | Other raw hides and skins, dried or salted .....   | 0 0 10              |
|  |  |                     | 3  | Prepared hides and skins:  |                     |
|  |  |                     | (a)  | Prepared fur skins .....   | 10 0 8              |
|  |  |                     | (b)  | Hides and skins, tanned, curried or tawed .....  | 0 0 10              |
|  |  |                     | (c)  | Hides and skins: dyed, varnished, shagmy, morocco, or lacquered .....  | batman 0 1 0        |
|  |  |                     | 4  | Leather manufactures of all kinds .....  | 0 1 0               |
|  |  |                     | This number includes <i>inter alia</i> : Saddlers' harness makers' and shoemakers' wares in which leather forms the principal part, straps &c. except fancy articles and pocket books, purses, portmanteaux and the like.  |  |                     |
|  |  |                     | 30   | Earthenware of all kinds, except vases, statuettes and fancy articles:   |                     |
|  |  |                     | 1  | Roofing tiles and bricks .....   | free.               |
|  |  |                     | 2  | Other articles of earthenware, simply baked .....  | 10 batmans 0 0 10   |
|  |  |                     | 3  | Other faience and porcelain wares of all kinds, batman .....   | 0 0 8               |
|  |  |                     | 31   | Chemical products of all kinds:  |                     |
|  |  |                     | (a)  | Soda .....   | 0 0 2               |
|  |  |                     | (b)  | All other .....  | 0 1 0               |
|  |  |                     | 32   | Typographical and lithographical products:   |                     |
|  |  |                     | 1  | Newspapers, periodicals, books, engraved or printed music and commercial labels accompanying goods .....   | free.               |
|  |  |                     | 2  | Other typographical and lithographical products .....  | batman 0 4 0        |
|  |  |                     | This number includes <i>inter alia</i> : Pictures, engravings, etchings &c. in detached sheets or in bound or stitched books.  |  |                     |
|  |  |                     | Note.—The admission into the country of newspapers, periodicals, books and engravings remains subject to Government control.   |  |                     |
|  |  |                     | 33   | Gunpowder .....  | prohibited          |
|  |  |                     | Including dynamite and explosives of all kinds of a detonating power equal to, or higher than common gunpowder, also cartridges, percussion caps, projectiles of   |  |                     |



| IMPORT DUTIES—continued.  |   | Duties.  |     | Goods.   |             | Duties.  |   |
|---|---|----------|-----|--|-------------|----------|---|
| No.   | (100 ls.  | T. K. S. | No. | T. K. S.   |             | T. K. S. |   |
| every description; empty cartridge cases, primed or not, and other similar articles.  |   |          |     |  |             |          |   |
| Note.—Importations authorised by a special dispensation of the Government in accordance with the law of Ramszan 5, 1317 (Art. 32 of these legal regulations), shall be taxed at the rate of two toman per batman.   |   |          |     |  |             |          |   |
| (Official Communication of Aug. 16, 1911.)  |   |          |     |  |             |          |   |
| The Customs Judges at Asam, Bender-Abbas, Bender-Guez, Basileh, Enzell, Kermansbah, Meshed, Meshediser, Muhamrah and Tauris are authorized to admit the importation of sporting cartridges in small quantities, and also empty cases and caps for the same, these articles remaining subject to the dispensation of 2 toman per batman. |   |          |     |  |             |          |   |
| 34  | Produce of crops and fodder.....  | free.    | 53  | Dyes, paints and varnishes:  |             |          |   |
| 35  | Resins and bitumen.....   |          | 1   | Aniline and aniline colors and all colors prepared with aniline.....   | prohibited. |          |   |
| 36  | Saccharine and other similar products.....  | batman   | 2   | Indigo and kermes.....   | batman      | 1        | 0 |
| 37  | Soap: 1 Perfumed soap.....  | batman   | 3   | Spirit varnishes.....  | "           | 0        | 1 |
|   | 2 Other soap.....   | batman   | 4   | Other varnishes.....   | "           | 0        | 3 |
| 38  | Tobacco:  |          | 5   | Dyes and paints n. s. m.....   | "           | 0        | 1 |
| 1   | Tobacco unmanufactured in leaves or crushed ..  | 0 8 0    | 40  | Vegetable substances n. s. m.....  | free.       |          |   |
| 2   | Tobacco manufactured:   |          | 41  | Glassware:   |             |          |   |
| (a)   | Cigars, common, in cases of one hundred or more, not costing more than 80 francs per thousand batman g. | 3 0 0    | 1   | Glass or crystal articles with ornaments such as engraved or etched designs, pautins, enamel, pillboxes, silverings, ornaments of copper or its alloys; glass wading, glass tissues and manufactures thereof, except vases and fancy articles..... | batman      | 0        | 2 |
| (b)   | Cigars, other.....  | 8 0 0    | 2   | All other articles n. s. m. except vases and fancy articles.....   | 10 batmans  | 0        | 4 |
| (c)   | Cigarettes and other manufactured tobacco ..  | 1 0 0    | 3   | Wine-low glass.....  | "           | 0        | 2 |
|   |   |          | 4   | Looking glasses, unframed, of less than 50 sq. decimetres.....   | 10 batmans  | 1        | 0 |
|   |   |          | 5   | The same of 50 sq. decimetres or more ..   | "           | 2        | 0 |
|   |   |          | 42  | Carriages and vehicles of all kinds:   |             |          |   |
|   |   |          | 1   | Carts, faroukas, vans, wagons, wheelbarrows and other similar vehicles not suspended, including steam engines and parts detached or not fitted together.....   | batman      | 5        | 2 |
|   |   |          | 2   | All other carriages and vehicles including motor cars, cycles &c also parts detached or not fitted together....  | ad val.     | 10       | 2 |

## C—EXPORT DUTIES.

| Goods. |   | Duties.     |     | Goods.  |            | Duties. |   |
|--------|---|-------------|-----|---|------------|---------|---|
| No.    |   | T. K. S.    | No. |   | T. K. S.   |         |   |
| 1      | Animals, live: 1 Asses.....   | head        | 1   | Rice uncleaned, with its outer husk 10 batmans                    | 0          | 5       | 0 |
| 2      | Horses and foals.....   | "           | 2   | All other grains.....   | "          | 0       | 1 |
| 3      | Carrels.....  | "           | 3   | Edible flour.....   | "          | 0       | 1 |
| 4      | Mules.....  | "           | 4   | Edible materials, raw:  |            |         |   |
| 5      | Neat cattle (oxen, cows &c).....  | "           | 1   | 1 Silk in cocoons and uncombed silk wastes....                    | "          | 1       | 5 |
| 6      | Sheep and goats.....  | "           | 0   | 2 Raw silk; silk wadding and combed silk wastes, dyed or not..... | "          | 2       | 0 |
| 7      | Animals, live, n. s. m.....   | ad val.     | 10  | 7 Opium.....  | batman     | 2       | 0 |
| 2      | Arms of all kinds.....  | prohibited. | 8   | Precious stones, set or not, including fine pearls....            | ad val.    | 5       | 2 |
| 3      | Butter and other edible fats.....   | 10 batmans  | 9   | Fish, fresh, dried or salted.....                                 | 10 batmans | 0       | 1 |
| 4      | Beverages: 1 Wine of all kinds.....   | batman      | 10  | Tobacco:  |            |         |   |
|        | 2 Brandy and liquors of all kinds.....  | 0 2 10      | 1   | Tobacco unmanufactured.....                                       | "          | 0       | 5 |
| 5      | Articles of food: 1 Salt.....   | 10 batmans  | 2   | Tobacco manufactured.....   | "          | 1       | 0 |
|        | 2 Eggs.....   | hundred     | 3   | All OTHER GOODS.....  | free.      |         |   |
|        | 3 Grains, seeds and their derivatives:  |             |     | Note.—The exportation of lamb skins is prohibited.                |            |         |   |
|        | (a) Rice cleaned.....   | 10 batmans  |     |   |            |         |   |
|        | (b) Rice uncleaned, deprived of its outer husk but having still its inner skin..... | 10 batmans  |     |   |            |         |   |

## SIAM

MONEY. Tical. WEIGHTS AND MEASURES. Picul=133.75 lbs. av.;  
coyan=375 gallons.

## IMPORT TARIFF.

| Goods.   | Rates of Duty. |
|--|----------------|
|  | Tels. Sigs.    |
| Beer.....  | ad val.        |
| Wines.....   | 8 %            |
| Other spirituous liquors.....                        | 8 %            |
| At 25° of alcoholic strength, and under.....         | 0 40           |
| For every degree over 25° an additional duty of..... | 0 0 10         |
| All other goods.....                                 | ad val.        |

## Exemptions.

Treasure; gold leaf; articles (other than spirituous liquors) declared to be imported solely for the importer's personal use.

## Prohibitions and Restrictions.

The importation of the following is prohibited:  
Opium, except by or to the order of the Siamese Government.  
Morphine and cocaine, except under licence.  
Arms and ammunition, except under licence.

## Drawbacks.

The amount of duties paid is refunded on the re-exportation within two years of imported packages of goods not sold or used.

## EXPORT TARIFF.

| Goods.                       | Rates of Duty. |
|------------------------------|----------------|
|                              | Tels. Sigs.    |
| Asses and mules.....         | Per head       |
| Bark, anguria.....           | Per picul      |
| Bêche de mer.....            | "              |
| Bétel-nuts, dried.....       | "              |
| Birds' nests, uncleaned..... | ad val.        |
| Bones, buffalo and cow.....  | Per picul      |
| " elephant.....              | "              |
| Buffaloes.....               | Per head       |
| Bullocks.....                | "              |
| Cardamoms, bastard.....      | Per picul      |
| " best.....                  | "              |
| Catch.....                   | "              |
| Elephants.....               | Per head       |
| Feathers, kingfisher.....    | "              |
| Fins, sharks', black.....    | Per picul      |
| " white.....                 | "              |
| Fish, dried, plaheug.....    | "              |
| " pla-shit.....              | "              |

## Goods.

## Rates of Duty.

|                                 | Tels. Sigs. |
|---------------------------------|-------------|
| Gamboge.....                    | Per picul   |
| Glue, tigers'.....              | "           |
| Gau Benjamin.....               | "           |
| Hemp.....                       | "           |
| Hides, buffalo and cow.....     | "           |
| " deer, fine.....               | Per 100     |
| " common.....                   | "           |
| " elephant.....                 | "           |
| " rhinoceros.....               | Per picul   |
| Hide cuttings.....              | "           |
| Horns, buffalo.....             | "           |
| " deer, old or young.....       | ad val.     |
| " rhinoceros.....               | Per picul   |
| Horses and ponies.....          | "           |
| Ivory.....                      | Per head    |
| Leather, tanned (Naug Fok)..... | Per picul   |
| Maws, fish.....                 | "           |
| Meat, salt.....                 | "           |
| Mussels, dried.....             | "           |
| Paddy.....                      | "           |
| Pencock tails.....              | Per coyau   |
| Pelican quills.....             | Per 100     |
| Rice, cargo.....                | Per picul   |
| " cargo, broken.....            | "           |
| " white.....                    | "           |
| " broken.....                   | "           |
| Seed, deyché (mnx yonica).....  | Per picul   |
| " lukkrabau.....                | "           |
| " pungtani.....                 | "           |
| Shells, turtle.....             | "           |
| Sinews, deer.....               | "           |
| Skins, armadillo.....           | "           |
| " my.....                       | "           |
| " tiger.....                    | "           |
| Sticklac.....                   | Per picul   |
| Wood, acacia.....               | "           |
| " kratul.....                   | "           |
| " sujan.....                    | "           |

## Exemptions.

Articles for the exporter's personal use.

## Prohibition.

The exportation of ganja is prohibited.

ETHIOPIA (ABYSSINIA)

ONEY, WEIGHTS AND MEASURES.—Thaler; taliari or Menelik dollar; frazela (or ferasla) = about 38 lbs. av.

Duty.      *Ad valorem*  
per centage  
of duty.

TARIFF OF THE DIRRE-DAOUA CUSTOM HOUSE.

| ALIMENTARY PRODUCTS.       |            | Duty.      | <i>Ad valorem</i><br>per centage<br>of duty. |
|----------------------------|------------|------------|--|
| Agar                       | frazela    | 6 piastres | 10%  |
| Phacco                     | "          | 6 "        | 10%  |
| Hyper                      | "          | 8 "        | 8%   |
| Ice                        | bag        | 8 "        | 6%   |
| Loaf                       | "          | 12 "       | 10%  |
| Oil                        | 12 bottles | 24 "       | 5%   |
| Butter                     | 12 boxes   | 6 "        | 5%   |
| Beans (preserved)          | "          | 6 "        | 5%   |
| Peas (preserved)           | "          | 6 "        | 5%   |
| Ham, salted pork and bacon | frazela    | 12 "       | 12%  |
| Macaroni                   | "          | 12 "       | 12%  |
| Cheese                     | "          | 20 "       | 2%   |
| Chocolate (large tablets)  | packet     | 2 "        | 2%   |
| " (small ")                | "          | 1 "        | 2%   |

| WINES AND SPIRITS. |            | Duty. | <i>Ad valorem</i><br>per centage<br>of duty. |
|--------------------|------------|-------|--|
| Wines in bottles   | 12 bottles | 12 "  | 8%   |
| " in casks         | 12 "       | 20 "  | 20%  |
| Champagne          | 12 bottles | 24 "  | 10%  |
| Armstrong          | "          | 24 "  | 10%  |
| Mer Picon          | "          | 24 "  | 10%  |
| Castic             | "          | 24 "  | 16%  |
| Peppermint         | "          | 24 "  | 8%   |
| Belint             | "          | 36 "  | 8%   |
| Brandy             | "          | 36 "  | 6%   |
| Whisky             | "          | 36 "  | 6%   |
| Cognac             | "          | 15 "  | 6%   |
| Wine               | "          | 15 "  | 6%   |
| Wine               | "          | 21 "  | 8%   |
| Beer               | "          | 9 "   | 12%  |

| ARMS.                         |               | Duty.      | <i>Ad valorem</i><br>per centage<br>of duty. |
|-------------------------------|---------------|------------|--|
| Porting guns                  | each          | 2 thalers  | 8% and over                                  |
| Revolvers of the Gras system  | "             | 1 "        | "  |
| Revolvers of the Lefel system | "             | 1 "        | "  |
| Revolvers, common             | "             | 8 piastres | "  |
| Cartridges                    | 10 cartridges | 1 "        | "  |
| Cartridges for revolvers      | 20 "          | 1 "        | "  |

| FOOTWEAR.               |      | Duty. | <i>Ad valorem</i><br>per centage<br>of duty. |
|-------------------------|------|-------|--|
| Footwear of 1st quality | pair | 6 "   | 8%   |
| " 2nd "                 | "    | 4 "   | 8%   |

MOROCCO

CUSTOMS TARIFF.

The customs duties collected in Morocco are those resulting from the Treaty which that country concluded with Germany on June 1st, 1890, and from the Franco-Moorish Convention of December 21st, 1892. They are indiscriminately applied, whatever be the country of origin.

IMPORTATION.

All goods of foreign origin shall, on their entry into Morocco, pay a special tax of  $\frac{2}{3}$  % *ad valorem*. In addition an import duty of 10 % *ad valorem* is, as a general rule, levied on goods.

The value of the goods is established according to their wholesale price, in cash, on the market of the port where they are discharged.

The following goods shall, exceptionally, be dutiable at the rate of 5 % *ad valorem*:—Tissues of silk, pure or mixed, jewellery of gold and silver, precious stones and imitations of the same, galloons of gold, wines of all kinds, liquids, distilled, of all kinds, alimentary pastes.

The following articles shall, on importation through the ports of the French zone in Morocco, be exempted from the Customs duty of 10 % *ad val.* but continue to be subject to the special tax of  $\frac{2}{3}$  % *ad val.*:—Seed-sowing machines, manure distributors, ploughs, ridge ploughs, barrows, rollers, scythes, sickles and cultivators of all kinds, chaff-cutters, root-cutters, sickles and rakes, forage presses, reaping machines, threshing machines and motors to operate them (both being imported at the same time), winnowing machines, shellers, seed crushers and flatteners, sprayers and apparatus for treating with sulphur, irrigation pumps and windmills to operate them (both being imported at the same time), casks for watering, ploughs without mould boards, and motors to operate them (when the combined apparatus is imported at one and the same time).

| Footwear of 3rd quality |      | Duty.      | <i>Ad valorem</i><br>per centage<br>of duty. |
|-------------------------|------|------------|--|
| " 4th                   | pair | 2 piastres | 8%   |
| Leggings of 1st quality | "    | 1 "        | 8%   |
| " 2nd "                 | "    | 2 "        | 8%   |

| Tissues.   |                            | Duty. | <i>Ad valorem</i><br>per centage<br>of duty. |
|------------|----------------------------|-------|--|
| Silk goods | mètre $\frac{1}{2}$ to 2 " | "     | 8% and over                                  |

| Cotton goods known under the name of <i>abou-jedid</i> . |         | Duty.   | <i>Ad valorem</i><br>per centage<br>of duty. |
|--|---------|---------|--|
| 20 pieces  | 138 "   | "       | 10%  |
| Cotton goods of low quality                              | "       | 80 "    | 10%  |
| Abyssinian wearing apparel                               | "       | 1 piece | 10%  |
| Somalian   | "       | 6 "     | 10%  |
| Blankets of 1st quality                                  | each    | 4 "     | 8%   |
| " 2nd "  | "       | 2 "     | 8%   |
| " 3rd "  | "       | 2 "     | 8%   |
| " 4th "  | "       | 1½ "    | 8%   |
| Socks of 1st quality                                     | dozen   | 7 "     | 8%   |
| " 2nd "  | "       | 3 "     | 8%   |
| Thread   | frazela | 6 "     | 8%   |
| Tapes  | "       | 6 "     | 8%   |

| LIGHTING MATERIALS. |           | Duty.      | <i>Ad valorem</i><br>per centage<br>of duty. |
|---------------------|-----------|------------|--|
| Candles             | packet    | 1 piastre  | 12%  |
| Petroleum           | case      | 8 piastres | 6%   |
| Mineral essence     | "         | 6 "        | 6%   |
| Oil                 | 18 litres | 12 "       | 12%  |

| METALS. |         | Duty. | <i>Ad valorem</i><br>per centage<br>of duty. |
|---------|---------|-------|--|
| Sheets  | frazela | 8 "   | 12%  |
| Lead    | "       | 8 "   | 10%  |
| Iron    | "       | 6 "   | 10%  |

| WOOD.               |      | Duty. | <i>Ad valorem</i><br>per centage<br>of duty. |
|---------------------|------|-------|--|
| Planks of 4 metres  | each | 2 "   | 16%  |
| Rattens of 4 metres | "    | 2 "   | 11%  |
| Boards              | "    | 2 "   | 11%  |

| EXPORT DUTIES (from HARRAR). |          | Duty.      | <i>Ad valorem</i><br>per centage<br>of duty. |
|------------------------------|----------|------------|--|
| Coffee                       | frazela  | 1 thaler   | 4%   |
| Ivory                        | "        | "          | "  |
| Wax                          | frazela  | 1 thaler   | "  |
| Goat and sheep skins         | 20 skins | 2 th. 8 p. | "  |
| Ox hides                     | lb.      | 4 piastre  | "  |
| Horses and mules             | each     | 2 thalers  | "  |
| Oxen                         | "        | 1 thaler   | "  |

FRANCE AND ETHIOPIA.

Extract from the commercial treaty between France and Ethiopia, promulgated by Decree of Jan. 30, 1909:—

French goods imported into the Ethiopian Empire are liable to a duty of 10 % on their market value in the place of destination, but wines, champagnes, beers and non-alcoholic liquors shall only pay 8 %.

Tobacco.

Monopoly.

The monopoly rates of import duty on tobacco are as follows:—

|                       | Hassani<br>Dollars.† |
|-----------------------|----------------------|
| Leaf tobacco          | per kilo. 0 20       |
| Cut tobacco           | " 0 50               |
| Cigars and cigarettes | " 0 50               |

In addition, imported tobacco is subject to a surtax of  $\frac{2}{3}$  % *ad val.* and to a supplementary monopoly duty at the rate of 7½ Hassani dollars per kilo. of cut tobacco or per 1,000 cigarettes, and 4½ Hassani dollars per 100 cigars.

DECISION OF HIS SHEREFIAN MAJESTY GRANTING TEMPORARY FREE ENTRY OF CERTAIN PACKING MATERIAL FOR THE EXPORT OF GOODS.

(Official Communication of Dec. 22, 1911.)

ART. 1.—With a view to developing business within his Empire, His Sheriefian Majesty has decided to authorize temporary importation free of Customs duties of the following named articles:

- (1) Empty sacks of foreign origin for exporting from Morocco cereals, vegetables, spices &c. and similar products.
- (2) Packing cloth for exporting wool, &c.
- (3) Empty cases for exporting eggs, fresh fruit, vegetables, &c., or staves for the manufacture thereof.
- (4) Wooden shavings for packing eggs for export.
- (5) Tins, mounted or not, for exporting preserved fish
- (6) Wooden or iron barrels for exporting wines, oils, &c.
- (7) Empty bottles for exporting aerated and orange-blossom waters manufactured in Morocco.
- (8) Hoops and wire for baling packages of goods.
- (9) Samples introduced by commercial travellers.
- (10) Mechanical tools and plant for the use of artisans, workmen and showmen temporarily coming to carry on their industry in Morocco.

† Hassani dollar = 100 centimes

(11) Articles for exhibition purposes.

(12) Sherrits and rope for packing exported hides or skins, and other products of the country.

(13) Oil for the manufacture of preserves for export.

ART. 2.—The temporary admission system shall be applicable in all the ports of the Empire open to trade.

ART. 3.—*Import operations*.—Goods intended to be imported temporarily must be fully specified in a declaration to be furnished in the same form and subject to the same penalties as in the case of goods declared for immediate consumption.

At the time of furnishing the detailed declaration, importers shall deposit the full amount of the duties properly payable on the goods and give an undertaking to re-export within six months the articles temporarily admitted duty-free, failing which being done on the expiration of said period the duties deposited shall be forfeited to the Treasury.

ART. 4.—*Export operations*.—The re-exportation of the articles temporarily admitted free of duty and scheduled as provided in Art. 1 above need not consist of the same identified articles as those which were originally brought in by the importers, who may discharge their temporary importation accounts by re-exporting equivalents, namely a like number or quantity of receptacles and containers of same quality and capacity as those imported.

The period of six months provided for in Art. 3 commences to run from the date when the products are inspected on entry into the Sherrefian Empire.

The date of shipment on the outgoing vessel shall be deemed to be the date of export.

Re-exportation shall take place through the port where the import declaration was established. It can be effected by parts; re-exported quantities being noted from time to time on the declaration.

#### TARES TO BE APPLIED IN THE CUSTOM-HOUSES OF THE PORTS OF MOROCCO.

|   |                  |
|---|------------------|
| (1) Cases of tea from China, packing of wood and palm leaves, exterior of canvas .....                                      | 21 %             |
| (2) Cases of tea from India, same packing .....   | 30 %             |
| (3) Iron barrels, so-called petroleum barrels ...   | 17 %             |
| (4) Lard, cases or casks .....  | 16 %             |
| (5) Candle cases .....  | 14 %             |
| (6) All other goods received or shipped in cases, wooden casks, packing of wood .....                                       | 12 %             |
| (7) Those shipped or received wrapped in canvas, cane, canisters, cocoons, cane matting, coarse fabric of goats' hair ..... | 6 %              |
| (8) Bales of cotton cloth .....   | real net weight. |
| (9) Casks of iron or wool, wrapped in straw, containing oil .....   | 18 %             |
| (10) Naked casks of iron or wood containing oil ...   | 15 %             |
| (11) Cordage used in binding skin or matting bales  | 2 %              |
| (12) Cereals in single bags .....   | 3 %              |
| " in double bags .....  | 3 %              |
| (13) Bags of canvas, bales, baskets .....   | 2 %              |

Inasmuch as certain goods are put up in double and occasionally treble packings, it will be optional for merchants to apply for assessment of the actual rate whenever the above conventional tariff appears detrimental to them. In the case of casks containing wines, beers and other beverages, measurement of the same shall be taken by special apparatus (gauges &c.).

#### DUTY-FREE ADMISSION OF FERTILIZERS AND MANURES.

The following manures are exempt from duty at all ports of the Empire open to commerce:

Phosphates and superphosphates of lime; scorite containing phosphates; metallurgical phosphates; sulphate of ammonia (artificial guano); Peruvian guano and *poudrette*. Exemption will also be accorded to all other products which are generally regarded as suitable for the fertilization of the soil, provided that they cannot be put to any other use.

These products shall be specified in detail in a declaration form relating to articles entering for consumption, in the same manner and subject to the same penalty as in the case of goods liable to import duties.

#### EXPORTATION.

Exportation of potatoes, green peas, onions, pumpkins, tomatoes and bananas may be effected, subject to payment of a 5% *ad valorem* duty per quintal.

Cocoon and raw silk may be exported, subject to payment of a duty of 10% *ad valorem*. (*Official communication of August 18th, 1903.*)

The exportation of bones is authorised subject to payment of an export duty at the rate of 62½ centimes per quintal.

By Decree of May 29th, 1901, and subsequent decisions, exportation of wheat and barley is authorised subject to payment of the following duties:—

|               |                                      |        |
|---------------|--------------------------------------|--------|
| Wheat, .....  | fanega of aban = 43 kil. or 93½ lbs. | Reals. |
| Barley, ..... | " 34 " 73 "                          | 10'00  |
|               |                                      | 6'00   |

#### IMPORTS & EXPORTS.

The coastwise trade in grain & other food-stuffs between ports in Morocco is now permitted free of duty. A deposit of duty must be made by the shipper at the port of shipment, to be returned on the landing of the articles at the port of destination.

#### PROHIBITIONS.

Throughout the whole extent of the Sherrefian Empire the importation of, and trade in, warlike arms, parts of arms, ammunition of all kinds, whether loaded or unloaded, powder, saltpetre, gunpowder, nitro-glycerine, and all materials destined exclusively for the manufacture of ammunition are prohibited, except in the following cases.

Explosives necessary for industrial purposes and for public works may, however, be imported on certain conditions.

Arms, parts of arms, and ammunition intended for the forces of His Sherrefian Majesty shall be admitted on the following formalities being observed:

A declaration, signed by the Moorish Minister for War, stating the number and kind of such supplies ordered from foreign industries, must be presented to the Legation of the country of origin, which shall affix its *visa*.

Cases and packages containing arms and ammunition, delivered to the order of the Moorish Government, shall be cleared through the Customs on the presentation of:—

(i.) The declaration aforesaid;

(ii.) The bill of lading, specifying the number and weight of the packages, and the number and kind of the arms and ammunition which they contain. This document must be certified by the Legation of the country of origin, which must indorse thereon the successive amounts previously cleared through the Customs. Such certification shall be refused so soon as delivery of the whole of the order has been completed.

The importation of sporting and high-priced arms, parts of arms, and cartridges, loaded or empty, is likewise prohibited. Provided, however, that such importation may be authorized:—

(i.) For the strictly personal requirements of the importer;

(ii.) For the supply of licensed arms-stores.

Sporting and high-priced arms and ammunition shall be admitted for the strictly personal requirements of the importer on presentation of a permit issued by the Representative of the Makhzen at Tangier. If the importer be a foreigner, the permit shall only be made out on the demand of his Legation.

As regards sporting ammunition, each permit shall be for not more than 1,000 cartridges, or the materials necessary for the manufacture of not more than 1,000 cartridges.

The penalty for importing, or attempting to import, prohibited goods shall be the confiscation of such goods, in addition to the penalties of fines or imprisonment.

#### PAYMENT OF DUTIES.

Import and export duties shall be paid in ready money at the custom-house where the clearance has been effected. The *ad valorem* duties shall be paid on the basis of the cash and wholesale value of the goods entered at the custom-house, free of customs and warehouse duties. In the case of damaged goods, the depreciation they have undergone shall be taken into account in their valuation. Goods shall not be removed except after payment of customs and warehouse duties.

#### REGULATIONS RESPECTING SHIPS' MANIFESTS.

Every captain of a merchant vessel coming from a foreign or a Moorish port shall, within twenty-four hours of his receiving pratique at any of the ports of the Empire, deposit at the custom-house an exact copy of his manifest signed by himself and certified to be correct by the consignee of the vessel. He shall, moreover, if required to do so, produce before the customs officers the original of his manifest. The customs authorities shall have power to place one or more watchmen on board to prevent all illicit traffic.

The following are exempted from the obligation to deposit the manifest:—

Men-of-war or vessels chartered on behalf of a Power; boats belonging to private individuals kept by them for their personal use, and not employed in the carriage of merchandise; boats or vessels used for fishing within sight of the shore; yachts solely used for pleasure cruises and registered as such at their home ports; vessels specially fitted out for the laying and repair of telegraphic cables; boats exclusively employed in life-saving operations; hospital ships; training vessels of the mercantile marine which do not engage in commercial enterprises.

The manifest deposited at the custom-house shall state the nature and origin of the cargo, together with the marks and numbers of the cases, bales, packages, barrels, &c.

Heavy penalties are imposed if the copy of the manifest is not deposited within the stipulated 24 hours or for an incorrect declaration.



## LIBERIA

an Act making a tariff on goods, wares, and merchandise, and produce imported and exported in and out of the Republic of Liberia.

(Approved March 10, 1910.)

*It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled :*

SECTION 1.—All goods imported into the Republic of Liberia are subject to a duty of 12½%, *ad valorem*, save and except such goods as are specified in Sections A and C herein provided. The articles of African produce liable to export duties are enumerated in Section B.

SECTION 2.—Duties are payable in gold, when in excess of the smallest gold coin in circulation, otherwise in current silver or copper coin.

SECTION 3.—There are no preferential duties with respect to countries from which goods are imported or to which produce is exported.

SECTION 4.—All measures of weight are reckoned avoirdupois, and liquid measures are reckoned in imperial gills, pints, quarts and gallons, except when otherwise specifically indicated.

## SECTION A.

| IMPORTS.   |                     | Rate of Duty. |
|--|---------------------|---------------|
| Articles.  |                     | †Dol. c.      |
| Aerated and mineral waters .....   | Reported qt. botts. | 0 02          |
| " .....  | " pt.               | 0 01          |
| Alc, beer and stout .....  | Reported qt. botts. | 0 06          |
| " .....  | " pt.               | 0 13          |
| Lead in any form .....   | lb.                 | 0 02          |
| Bacon .....  | lb.                 | 0 01          |
| Bacon, 12 inches in width, by 6 in diameter .....  | doz.                | 0 12          |
| Beef per barrel, in barrels of 200 lbs. ....   | barrel              | 1 25          |
| Biscuits, cabin, pilot, or ship bread .....  | ad val.             | 12 1/2        |
| Cement in barrels of 400 lbs. ....   | barrel              | 0 20          |
| Corrugated iron for sale .....   | ad val.             | 12 1/2        |
| Cutlasses, machetes and hachos .....   | doz.                | 0 30          |
| Pickled herrings in whole barrels .....  | barrel              | 1 00          |
| " .....  | 1/2 barrel          | 0 50          |
| Kerosene .....   | case                | 0 30          |
| Lard .....   | lb.                 | 0 05          |
| Lime .....   | 100 lbs.            | 0 02          |
| Pigs' feet and head .....  | 200 lbs.            | 0 25          |
| Pork .....   | lb.                 | 1 25          |
| " .....  | cwt.                | 0 25          |
| Dried fish .....   | lb.                 | 0 01          |
| Salt .....   | cwt.                | 0 08          |
| Pickled sausages .....   | lb.                 | 0 04          |
| Dried sausages in cans or skins .....  | "                   | 0 05          |
| Common soap .....  | "                   | 0 06          |
| Sugar, brown .....   | "                   | 0 02          |
| " white .....  | "                   | 0 10          |
| Tea .....  | "                   | 0 08          |
| Tobacco, leaf .....  | gall.               | 0 37          |
| Claret .....   | barrel              | 0 25          |
| Beef tongues .....   | lb.                 | 0 04          |
| Biscuits not specified .....   | lb.                 | 0 05          |
| Brass keys, weight handles included, whether brass or<br>other metals .....  | lb.                 | 0 05          |
| Butter .....   | lb.                 | 0 06          |
| Candy, confectionery and sweetmeats of every description ..  | "                   | 0 10          |
| Candles .....  | lb.                 | 0 04          |
| Demijohns, empty .....   | doz.                | 0 02          |
| Cottons of all kinds .....   | ad val.             | 12 1/2        |
| Enamelware .....   | 12 1/2              | 12 1/2        |
| Galvanized buckets .....   | 0 01                | 0 01          |
| Scantlings for sale .....  | cubic foot          | 0 00          |
| All boards for sale .....  | sq.                 | 12 1/2        |
| Ropes .....  | ad val.             | 12 1/2        |
| Shoes, men, say men's, parsons .....   | 12 1/2              | 12 1/2        |
| Wearing apparel, for men, women, girls and boys ..   | 12 1/2              | 12 1/2        |
| Hats, trimmed and untrimmed of all descriptions ..   | 12 1/2              | 12 1/2        |
| Iron pots, ovens and spiders .....   | lb.                 | 0 50          |
| Kru boxes, 18 x 10 x 10, manufactured abroad .....   | piece               | 0 50          |
| " other sizes .....  | lb.                 | 0 10          |
| Margarine .....  | ad val.             | 12 1/2        |
| Medicines, patent .....  | 12 1/2              | 12 1/2        |
| Plates, earthenware not in dinner, tea, coffee, or other<br>table service .....  | piece               | 0 01          |
| Soap, perfumed, or toilet .....  | lb.                 | 0 25          |
| Tobacco, manufactured .....  | 100 pieces          | 0 33          |
| " cigars .....   | 12                  | 0 12          |
| Spirits, strength is reckoned by Trailes hydrometer, and in<br>degrees per centum of pure alcohol: whisky, brandy, Old<br>Tom gin, and rum, other than ordinary trade rum ..                                   | gall.               | 2 00          |
| Spirits: upon all spirits and strong waters, the strength of<br>which can be ascertained by Trailes hydrometer, such as<br>common trade rum, or gin when under the strength of<br>50 1/2 of pure alcohol ..... | gall.               | 1 20          |

† American dollar.

## CENTRAL AMERICA

## GUATEMALA

**MONEY, WEIGHTS AND MEASURES.**—Peso (100 centavos); the currency is the paper dollar. For weights and measures the metrical system has been adopted.

## GENERAL RULES FOR APPLICATION OF TARIFFS

1.—In order to determine the import duty leviable on the goods mentioned in the Custom Tariff, the officer should examine most carefully the raw material or materials composing the same; the form and the use for which the goods are intended; the name under which they are known in the trade; the quality and the name under which such goods

| Articles,   | Rate of Duty<br>Dol. c. |
|---|-------------------------|
| And an additional duty of 25 cts. per each degree or fraction of a degree above 50°.  |                         |
| Spirits: Upon spirits so sweetened or obscured that the degree of strength cannot be ascertained by Traill's hydrometer, such liquors, and bitterns . . . . . | 2 00                    |
| Wines, medicinal, Wineacres . . . . .   | 1 00                    |
| " Beef, wine and iron . . . . .   | 1 00                    |
| " Saint-Raphael . . . . .   | 1 00                    |
| Wearing apparel, ready-made jackets, coats and trousers, of whatever material . . . . .   | 12½ ¢                   |
| Wines: Kola, ginger, elder, white or rose syrup, raspberry, huckleberry, apple and all fruit, or other trade wines of low alcoholic strength . . . . .        | 0 06                    |
| Per imperial reprinted quart (not to exceed 8 gills) . . . . .  | 0 03                    |
| " pint (not to exceed 4 gills) . . . . .  | 0 03                    |
| Wines: port wines, cherry wines . . . . .   | 1 00                    |
| Wearing apparel; costumes, dresses, blouses, jumps or every description of materials ready-made for women and girls . . . . .                                 | 12½ ¢                   |
| Steel, or iron bars . . . . .   | 0 02                    |
| Starch . . . . .  | 0 06                    |

## SECTION B.

## EXPORT TARIFF, 1910.

|                     | Articles.    | Dol. c.          |
|---------------------|--------------|------------------|
| Coffee seed, hulled | ..... bushel | 1 50             |
| "          unhulled | ..... bushel | 0 50             |
| Coffee skins        | ..... plant  | 0 50             |
| Fibre               | ..... lb.    | 00 $\frac{1}{2}$ |
| Gutta percha        | ..... lb.    | 0 12             |
| Wax                 | ..... lb.    | 0 10             |
| Palm kernels        | ..... bushel | 0 02             |
| " oil, Bocchima     | ..... gall.  | 0 01             |
| "          Nechima  | ..... lb.    | 0 01             |
| Passava             | ..... lb.    | 00 $\frac{1}{2}$ |
| Bulbul              | ..... lb.    | 0 12             |

## SECTION C.

FREE GOODS LIST, 1910.--IMPORTS.

Agricultural implements, not for sale; animals live; amatto seeds, calabar beans, cocoa, ginger, nutmeg, products, vegetable ivory; provisions of various kinds, for colleges and schools, not for sale; bars, empty, for shipment of produce; boats, with one set of boat oars and other boat fittings, not for sale; boards and scantlings for private use; books and book-cases, for schools; camwood, for export; consuls' goods, for office use; cutlery, for private use; diamonds, for sale; samples of goods, of no private use; corrugated iron for private use; cotton samples, of no commercial value; desks, for schools; diplomatic officers' goods, for private use; pig iron; Dredging and Mining Enterprise Company's machinery, tools, etc. for use of the company; farming utensils, for personal use of farmer importer; Faulkner's telephone materials, &c.; flagging; hoop iron; horticultural implements, for personal use of importer; ice, fresh meats, games, and fresh fruit, for personal use of importer; iron, for schools; iron tools, for furthering development of Liberian Development Corporation; iron tools, for schools; machinery and mining tools; materials, for school houses; college; and churches; materials, clothing for free gifts for Missionary purposes; Mouoria city goods, and all other city goods, for improvement; musical instruments, not for sale; nets and seine; piassava, wire and rope, for exporting same; labels for school books; material; ready-made clothing, for school girls; school books; scientific instruments; clothing, for school girls; sewing machines, not for sale; shoes; student books; thread; tools, not for sale; wire netting and fencing, for personal use.

Passengers' baggage, consisting of wearing apparel, and personal effects, such as jewelry, brushes and combs intended for the personal use of such passengers, but not spirits, wines, liquors, tobacco, provisions, perfume and other articles included in the baggage.

Duty shall not be levied, however, on any spirits, or perfume not exceeding one imperial quart of either, or on any cigars or cigarettes not exceeding one pound in weight, that may be found in the baggage of a passenger.

Any law or parts of laws conflicting with this Act, be, and the same is hereby repealed.

## PROHIBITIONS.

All firearms, gunpowder, gun caps, balls, bullets, cartridges, and all other munitions of war, shall only be imported into the Republic by the Government of Liberia through the War Department.

The Government of Liberia hereby prohibits any person or firm desiring to import into the Republic for the purpose of trade, any firearms, gunpowder, gun cases, balls, bullets and cartridges shall only be permitted to do so through the War Department. All arms and ammunition imported for the Government shall be delivered over to the War Department. No person shall have entered into an agreement with the Secretary of War hiding themselves under a penalty to observe strictly and minutely any and all regulations which may have been issued or may hereafter be issued by the War Department, and which may be in violation at any subsequent time be issued by the War Department, for the purpose of evading the laws of Liberia, which prohibit the importation of arms and ammunition.

thereof, in which case the duty shall be calculated on the material liable to the lower rate.

3.—Manufactured articles in which are adornments of gold, silver or platinum, and which are not described as such (gold, silver and platinum) in the Tariff, shall be liable to an increase of 50 per cent. on the respective rates applicable.

4.—Net weight shall be understood to mean the intrinsic weight of the goods, without covers, packing or wrapping materials.

5.—Including weight of packing shall be understood to mean the weight of the goods together with covers, wrappings materials, casks, bottles, cardboard boxes, wooden cases or boxes, tins or cans, in which the goods are packed within the outer case used as a general container.

Whenever articles or commodities liable to duty including weight of packing, arrive separately or in bays or bulk, or in cases which are liable to Tariff separately, such articles or commodities shall be liable to an extra duty of 15 per cent.

Ceres and wrappings shall be understood to be objects of no value.

6.—As regards goods on which duty is payable per unit, measure, net weight or including weight of paper wrappings, duty on the containers in which such goods arrive, shall be charged according to the class under which such containers are described in the Tariff.

7.—Gross weight shall be understood to mean the weight of the goods together with all packing and fastening materials, with both external and internal coverings.

8.—Whenever goods liable to duty reckoned on gross weight, arrive in outer containers which are liable to Tariff, such as trunks, iron cases, iron tanks and others, such outer containers shall pay the corresponding duty, and the weight of the goods contained therein shall be increased by 20 per cent. in consideration of the packing which is not included.

Whenever a parcel contains goods which are liable to duty reckoned including weight of packing, in respect of which duty is leviable on the gross weight, the latter will be increased by 25 per cent. if packed in wooden cases, and 8 per cent. whenever packing is otherwise.

Are excepted pianos and organs, crystal articles, glassware, china or pottery, and absorbent and antiseptic cotton wool, on which 40 per cent. additional will be charged.

10.—Whenever the same parcel contains goods liable to different rates of duty, all on the basis of gross weight, the weight of tare shall be divided among them proportionately.

In the case of goods liable to duty on gross weight arriving in double cases for greater protection, the weight of the outer case shall be extended.

11.—Casks, bottles or earthenware or glass flasks, iron drums, wooden, cardboard or tin cases, etc., shall be deemed to be common or ordinary packing, provided always they are especially adapted to the goods contained therein and are not of themselves articles which add to the value of the contents of the container.

12.—Whenever goods contained in common or ordinary packing are liable to duty on the net weight or number, such packing shall not pay any import duty: however, if the goods contained therein are liable to duty reckoned on the gross weight, then the aforesaid common packing shall be liable to duty on the same rates as appertain to the goods contained therein.

13.—As regards packing not coming under the description given in Article No. 11 and when it is clearly seen that such packing is not exclusively suitable for the goods contained therein, and that such packing possesses a merchantable value of its own, being a class of packing de luxe or suitable for some other use than put to in the case of the goods in question, then such packing shall be liable to such duty as provided therefor in the Tariff and should be so declared in order to permit assessment of duty.

14.—Whenever there arrive effects used as outer or inner packing, which are liable to duty according to the Tariff, such as money boxes, trunks, overlay mattresses, furniture, etc., the same should be declared and shall be liable to such duty as is leviable thereon without being considered in such instances as packing material.

15.—Cloths (or fabrics) which arrive used for the purpose of affording protection for goods, inside parcels, should be declared and shall be liable to such duty as is provided for in accordance with Tariff, whatever be the quantity or class thereof, with the exceptions of oiling and tarpaulins (i.e. oiled and tarred fabrics), the sole object of which being to protect goods against dampness from the exterior and which arrive in such quantity as is indispensable for this purpose.

16.—Mirrors and marble which arrive in separate cases and are not shipped with any part adhering thereto of the furniture to which such mirrors and marble belong, shall be liable to such duty as is leviable thereon according to their own description.

17.—There shall be considered as Union fabrics, only such fabrics wherein the weft or warp is entirely made of cotton yarn or other vegetable fibre.

18.—There shall be considered as Union silk ribbons, only such ribbons wherein the weft or warp is entirely made of cotton, linen or woollen yarn.

19.—Union silk fabrics or Union silk goods shall be solely those wherein the weft or warp is entirely made of vegetable fibre or woollen yarn.

20.—Cotton, linen or woollen fabrics or goods adorned or embroidered with the same material or with material of such quality as is inferior to that of the main fabric, which are not provided for as such in Tariff, shall be liable to the corresponding duty subject an extra charge of 25 per cent. and whenever the adornment or embroidery is of superior material, the extra charge shall be equal to 10 per cent.

21.—Silk fabrics and silk goods adorned or embroidered with any material whatever not provided for in Tariff as such, shall be liable to an extra charge of 30 per cent.

22.—Jewels (or articles of value) and manufactured goods of all descriptions upon which duty is leviable on the basis of the net weight, whenever the same arrive contained in cases, should be declared as such in order that they may be assessed in accordance with the provisions of the Tariff, with the exception of such articles provided for in Tariff specifically in "cases."

23.—Should be considered as "cases," wooden or cardboard boxes lined with cloth or leather, also boxes which are varnished, painted, adorned or lined inside with leather or cloth, suitable to contain one or several objects in the corresponding divisions or compartments.

24.—Whoever there is any doubt as to the material of which imitation jewellery is made, this making it difficult to determine the class thereof, the duty shall be paid according to the highest rate.

25.—Under the description of articles for domestic use, the Tariff shall be meant to provide solely for articles intended for use on the table, in the kitchen or wash room.

26.—For the purpose of free clearance of the articles comprised in schedules Nos. 53 and 55, there should be produced an order from the "Ministerio de Hacienda" (Treasury), the same provision applying to the delivery of goods which are exempt from duty by reason of contract made with the Government.

27.—Articles belonging to operatic, theatrical or circus companies or other public entertainment concerns, and which are liable to duty, shall be admitted free provided always that there be given in due form an undertaking to take them out again from the country within a term of six months.

28.—Whenever chemical or pharmaceutical products bear on the outer container a label describing the contents as being different to description given in the declaration, even in the case of the goods being actually found in accord with the declaration, there shall always be levied the highest rate of duty either if the latter is applicable to the goods described in the declaration or to the commodity mentioned in the label.

29.—Whenever goods are packed in iron cases, tanks or metal tanks or other similar objects provided with special locks, the interested party shall be under the obligation of opening the same for the purpose of examination. If this regulation is not complied with, the goods will not be cleared.

30.—Whenever chemical and pharmaceutical products arrive in unsuitable containers or put up thus intentionally for the purpose of rendering slight examination difficult, whether the containers are opaque or whether they are packed in such a way as to prevent or hinder the officer to ascertain the exact nature of contents, the interested party shall be under the obligation of presenting open any of such packings as may be required; otherwise, the goods shall not be cleared.

31.—Chemical salts and compounds, in respect of which duty is provided in the Tariff under two generic headings in various portions of the Tariff, shall be liable to the duty leviable on the goods in respect of which the higher rate is applicable.

32.—Salts in powder shall be those which are found clearly to have been packed or wrapped up in such a form. Should salts packed in powder form be found to have become so hard that it is necessary to grind them again by the help of mechanical appliances, then they shall be deemed to be salts in lump form or crystals.

This rule shall apply to powders of all descriptions, with the exception of resin or gum-resin, which if they have been ground into powder form shall be liable to duty as powders even if found strongly conglomerated.

33.—The word purity used in the Tariff in connection with chemical substances, should not be taken in the rigorous or scientific meaning of this word. It shall suffice that the commodity should possess the organoleptic characteristics appertaining to the substance in question, for it to be considered as pure for the purpose of levying the duty.

34.—Salts prepared for fertilizing purposes should be of well characterised impurity, so that there be no doubt whatever as to whether they are intended for this use.

35.—Neutral acid or basic salts shall be subject to the same duty except those that are otherwise designated in the Tariff. Thus, acid sulphate of soda or bisulphate of soda shall be liable to the same duty as neutral sulphate, being that which is provided for in the Tariff.

36.—Pyroxyle (gun cotton) provided in the Tariff is that which is used for the preparation of collodion and celluloid; it contains a lower proportion of nitric acid and is less explosive than cotton used for explosive compounds.

37.—Scientific apparatus and instruments which are free from duty as per this Tariff, arriving arranged together with any manufactured article which is liable to duty, shall pay duty at the same rate as leviable on the manufactured article of which they form part.

38.—In order to obtain possession from the Custom house premises of fire arms other than those the importation of which is prohibited, it will be necessary to produce previously the corresponding authorisation from the Government.

39.—Regarding note paper and envelopes imported in assorted boxes, containing an equal quantity of paper and envelopes, one third of the total weight shall be deemed to be that of the envelopes, and two thirds, that of paper.

40.—Whenever the alcoholic density of brandies exceeds 20° Beaumé, the duty shall be increased according to the following:

TABLE

Brandies weighing 2½ plus 8 per cent.

|   |    |   |    |
|---|----|---|----|
| " | 22 | " | 14 |
| " | 23 | " | 20 |
| " | 24 | " | 24 |
| " | 25 | " | 30 |
| " | 26 | " | 36 |
| " | 27 | " | 40 |
| " | 28 | " | 44 |
| " | 29 | " | 48 |
| " | 30 | " | 52 |
| " | 31 | " | 56 |
| " | 32 | " | 59 |
| " | 33 | " | 64 |
| " | 34 | " | 67 |
| " | 35 | " | 72 |
| " | 36 | " | 77 |
| " | 37 | " | 78 |
| " | 38 | " | 81 |
| " | 39 | " | 81 |

Red wine wines (clarets) exceeding 14 degrees of alcohol in bulk shall be subject to additional duty equal to 2 cents. per kilo., in respect of each degree or fraction of degree.

41.—Importers of wines and liquors which are not licensed for sale shall pay to the Customs, in addition to the respective import duty, a tax equal to 5 cents. per kilo., gross weight, when imported in glass or earthenware bottles, and to 10 cents. per kilo., gross weight, when imported in demijohns or barrels, always with the exclusion of double-barrels.

42.—As regards buildings and houses, complete or in sections, either wooden or iron, mentioned in the section for commodities free of duty, are excepted all staircases, paint and iron fittings, which do not arrive already placed in their proper position.

43.—Curtains, sheets, shirtings, table linen, towels, and various other similar commodities which arrive joined together one after the other through the continuation of the yarns in the web, but which are separated by means of designs or by guards provided therein, or with a small space between one another showing where they should be cut off, shall be liable to duty respectively as single pieces, and not as the material of which such articles are made.

43.—The rates mentioned in the Tariff in respect of goods which are of otherwise specified or not otherwise designated, are not absolute. Whenever goods are imported made of materials or in such forms as are unknown, which owing to their quality, name, or other circumstances, are not comprised in the Tariff, the parties interested may, should they deem it advisable, apply to the General Director of Customs, who, upon production of samples and full information of the case, subject to consultation with and approval of the Ministerio de Hacienda ("or treasury"), will decide as to the rates of duty leviable.

44.—There shall be allowed 5 per cent. in respect of ullage or average a wines, liquors, brandies, beer, ginger ale, sarsaparilla beer, cider, table and medicinal mineral waters and olive oil, when imported in glass or earthenware bottles, with the exception of medicinal wines.

Moreover, there shall be allowed 10 per cent. in respect of average on china, porcelain and crystal (glass) ware in connection with articles for domestic use; as regards tubes, lamp shades, globes and lamps, flasks, common bottles, or for aerated water and flat glass, when the same arrive a separate parcels.

45.—Advertising materials, not otherwise specified, with advertisements, respecting which it is clearly understood that they are not intended for sale, shall be subject to an allowance equal to 50 per cent. of the duty payable thereon.

46.—As regards food products which are found to be in a state of decomposition when examination is made, the same shall be ordered to be brown away or interred at once through the medium of the agents of the authorities.

## SECTION I.

## ARTICLES THE IMPORTATION OF WHICH IS PROHIBITED.

| Sched.<br>No. | Description.   |
|---------------|--|
| 1             | Appliances for making coin.  |
| 2             | Food products, whenever it is found that same contain substances which are injurious to health.          |
| 3             | Bullets, iron or lead, bombs, grenades and miscellaneous war projectiles.                                |
| 4             | Guns or pieces of ordnance.  |
| 5             | Carbines, fire or air, guns, rifles, revolvers, either fire or air, of any calibre, class or type.       |
| 6             | Cartridges for rifles, guns and revolvers, of any class or calibre.                                      |
| 7             | Engravings, books or objects of an obscene character and contrary to morals and decency.                 |
| 8             | Counterfeit coin.  |
| 9             | Nitrate of potash or saltpetre, exceeding 10 kgs.  |
| 10            | Nitro-glycerine, dynamite and miscellaneous explosives, and machinery or appliances to explode the same. |
| 11            | Gunpowder of any description.  |
| 12            | Trifles and sticks with explosives or any fire or air arms.  |
| 13            | Whistles of the police pattern.  |

## SECTION II.

ARTICLES ADMITTED FREE FROM DUTY (Note 1<sup>st</sup>).

|    |  |
|----|--|
| 14 | Artificial ornaments of any description.   |
| 15 | Stills, metal, of less than half a gallon capacity, for chemical research work or analyses.  |
| 16 | Wire, galvanized iron, plain or barbed, for fencing, also clamps and stretching appliances for the same.   |
| 17 | Alphabets, wooden, for schools, of any description.  |
| 18 | Tar, coal tar or wood tar, ordinary.   |
| 19 | Asbestos, in fibre or board, in the natural state.   |
| 20 | Anchor and gasket-lines.   |
| 21 | Animals, dissected, prepared for natural history museums.  |
| 22 | Animals, live.   |
| 23 | Advertisements, printed, lithographed or etched, without frame, not capable of being put to any other use.   |
| 24 | Fire appliances, pumps and compounds to subdue fires.  |
| 25 | Ploughs and cultivators, of any description, and components.   |
| 26 | Clay, sand or moulding sand, in the natural state.   |
| 27 | Armatures, constructional iron or steel, for buildings, such as beams, girders, pillars, also iron and steel, the section of which generally has the shape of the letters I, T, L, U and plates, connections and accessories, provided always that such pieces be ready cut to the required sizes, or perforated in such a way as to show that they are intended for use in a determined building. |
| 28 | Rice in grain.   |
| 29 | Manufactured articles and natural produce from other Central American republics, except common salt, brandy, and all descriptions of alcoholic beverages, tobacco, sugar, commodities manufactured with raw materials of foreign origin, and all articles subject to import or shall at some future time be monopolized in this Republic.  |
| 30 | Quicksilver.   |
| 31 | Sulphur, native, in lumps.   |
| 32 | Brass.   |
| 33 | Oats, crushed, with shell, for fodder.   |
| 34 | Boats and appurtenances, such as sails, chains, oars and miscellaneous tackle special to boat, when they arrive as part thereof, for use in harbours, canals, rivers and lakes in the Republic.  |
| 35 | Buoys, iron, with their moorings.  |
| 36 | Pitch, prepared, for ships.  |
| 37 | Brushes, mineral.  |
| 38 | Compasses, all descriptions.   |
| 39 | Cables, wire, iron or steel, more than 32 mm. (a fraction over 11") in circumference.  |
| 40 | Coal, mineral, animal (or bone) charcoal and vegetable coal (or charcoal), with the exception of powder coals.   |
| 41 | Maps, geographic, topographic and nautical.  |
| 42 | Tarred cloth for roofs.  |
| 43 | Coke.  |
| 44 | Collections, minimsational, geological, chemical, pharmaceutical and natural history, for schools, laboratories and museums.   |
| 45 | Cork, in boards or crude.  |
| 46 | Crucibles of any description, and cupels.  |
| 47 | Writing books with specimen drawings, writing and embroidery.  |
| 48 | Wall pictures, unframed, for schools.  |
| 49 | Leathers, untanned.  |

\*See Notes at end of Tariff.

## Sched.

|     |   |
|-----|---|
| No. | Description.  |
| 50  | Bouillons or bacteriological and antitoxine preparations, of any description.   |
| 51  | Drawings, moulds, models and patterns, of paper or cardboard, for artistic purposes.  |
| 52  | Buildings, complete, wooden, or iron.   |
| 53  | Effects imported for the account of the Government or municipalities, for public services or for benevolent institutions.   |
| 54  | Effects which the President of the Republic imports for his own private use.  |
| 55  | Effects imported for their own or the private use of members of the family, by the Diplomatic Ministers residing in the Republic, in such quantity as is consistent with reasonable requirements, provided there exist reciprocal treatment and that the regulations in force are complied with. Secretaries of Legation, Consuls and Vice-Consuls are not entitled to the benefits of this provision.  |
| 56  | Common packing materials, whenever the effects contained therein are not liable to duty on gross weight. As regards bales, packing materials shall comprise: packing cloth, oil cloth, plate, slabs and hoops. As regards cases: the tin-plate or zinc lining, cardboard boxes, wrapping papers and containers, if not expressly comprised in the corresponding duty. <i>Shall not be deemed to rank as packing material:</i> Blankets, sheets, or any article whatsoever liable to duty according to Tariff.   |
| 57  | Boats or launches of all descriptions.  |
| 58  | Travellers' own effects, meaning as such wearing apparel, toilet requisites, bed and table linen, books and instruments which are indispensable for their art or occupation, carried by travellers and bearing apparent signs of having been already used; all proportionately to class, profession and circumstances, and up to half a kilo. of prepared tobacco per person; and in the event of travellers carrying new objects liable to duty to such value as exceeds 100.00 pesos, they should be able to protect the same by producing consular invoice therefor. |
| 59  | Spheres, terrestrial and celestial.   |
| 60  | Emery, in powder or lump form.  |
| 61  | Esparto or Spanish grass hemp.  |
| 62  | Tow for ships.  |
| 63  | Lighthouses for harbours.   |
| 64  | Figures or models to teach geometry.  |
| 65  | Pilters for water, all descriptions, not otherwise specified.   |
| 66  | Folders, not otherwise designated.  |
| 67  | Fragments or parts from shipwrecked vessels.  |
| 68  | French bean, in its natural state.  |
| 69  | Chick peas, in natural state.   |
| 70  | Engravings made by artists who, being natives of Guatemala, are residing abroad, with proof of authenticity, without frames.  |
| 71  | Dog grass.  |
| 72  | Guides for mines.   |
| 73  | Peas.   |
| 74  | Pig iron.   |
| 75  | Furnaces and sundry fire-proof clay or graphite appliances for the assay of metals.   |
| 76  | Furnaces, electrical, for metallurgical purposes or chemical preparations.  |
| 77  | Limestone.  |
| 78  | Incubators.   |
| 79  | Insecticides, liquid, in powder or paste form, especially prepared for the destruction of insects and which cannot be used for other purposes.  |
| 80  | Bricks, fireproof material, for foundry furnaces.   |
| 81  | Vegetables.   |
| 82  | Books, printed, with or without paste, for sciences, agriculture, arts, offices and schools; also printed music, when packed separately from those articles which are liable to duty.   |
| 83  | Locomotives, railway carriages (rolling stock) and plant.   |
| 84  | Woods, in logs, unworked.   |
| 85  | Ladian corn.  |
| 86  | Machinery and implements for mining undertakings, subject to Legislative Decree No. 456.  |
| 87  | Models of machines and buildings.   |
| 88  | Models and specimens of drawings, writing and embroidery.   |
| 89  | Moulds for flower making.   |
| 90  | Mosquito net and wire cloth suitable for protection against mosquitoes.   |
| 91  | Samples of no commercial value, or of such value as is not liable to duty exceeding \$1.00.   |
| 92  | Gold and silver, in paste, powder form, or minted.  |
| 93  | Palm for the manufacture of hats.   |
| 94  | Potatoes and similar food products.   |
| 95  | Paper-arched for constructional purposes.   |
| 96  | Lightning arresters.  |
| 97  | Newspapers, loose.  |
| 98  | Oil, mineral, crude.  |
| 99  | Stones and rock, natural, of any description, crude or rough, not otherwise designated, for industrial and manufacturing purposes.  |
| 100 | Preparations, insecticide and preparations to fight cryptogamic diseases of plants, and the special apparatus and machines used to apply the same.  |
| 101 | Mill stones.  |
| 102 | Slates, common, writing slates and imitations for schools.  |
| 103 | Sheet slates for roofing.   |
| 104 | Plants, live.   |
| 105 | Platinum in paste and powder form.  |
| 106 | Wood pulp, rags, cuttings, shoddy waste and garnetted waste for paper making.   |
| 107 | Vaccine virus.  |
| 108 | Quinine and salts.  |
| 109 | Rakes and harrows for agricultural purposes, with the exception of hand types.  |
| 110 | Oars for boats.   |
| 111 | Seeds, flower and vegetable.  |
| 112 | Panama tanks, protected against mosquitoes (daddy-long-legs).   |
| 113 | Tiles, wooden or earthenware for roofing.   |



## SECTION II.—A RTICLES ADMITTED FREE FROM DUTY—continued.

| Sched.<br>No. | Description.   | Duty.<br>Pcs. c. |
|---------------|--|------------------|
| 114           | Looms of any description, and components.  |                  |
| 115           | Poison and traps to destroy rats and mice.   |                  |
| 116           | Virus, attenuated, such as Dr. Roux's anti-diphtheric serum, Dr. Pasteur's anti-rabic serum, and other products formed through bacteriological attenuations.   |                  |
| 117           | Chalk, manufactured, for use in the schools.   |                  |
| SECTION III.  |  |                  |
| COTTON GOODS. |  |                  |
| Sched.<br>No. | Description.   | Duty.<br>Pcs. c. |
| 118           | Curtain arms, cotton, with tassels and cords for curtains, even if cores are made of other materials, including weight of packing . . . . .  | 2 00             |
| 119           | Mantles or wraps, cotton, knitted, with adornments of same material, including weight of packing . . . . .   | 3 00             |
| 120           | Mantles or wraps, cotton, knitted, with adornments of wool or linen, including weight of packing . . . . .   | 3 50             |
| 121           | Mantles or wraps, cotton, knitted, with adornments of silk, including weight of packing . . . . .  | 4 50             |
| 122           | Trimmings, made of cotton fabrics, white or colour, including weight of packing . . . . .  | 3 00             |
| 123           | Trimmings, made of cotton fabrics, embroidered wool or silk, including weight of packing . . . . .   | 4 50             |
| 124           | Trimmings, made of cotton fabrics, with beads, glass, metal or paste, including weight of packing . . . . .  | 2 00             |
| 125           | Albs, knitted, cotton, plain, trimmed or embroidered, each . . . . .   | 8 00             |
| 126           | Albs, cotton, muslin or lawn, with or without adornments . . . . .   | 6 00             |
| 127           | Damask table linen, cotton, gross weight . . . . .   | 0 70             |
| 128           | Raw cotton, with or without seeds, gross weight . . . . .  | 0 03             |
| 129           | Cotton, prepared, for cotton wool dressings, gross weight . . . . .  | 0 40             |
| 130           | Hempen sandals, made of cotton material, with Esparto or hemp soles, including weight of packing . . . . .   | 0 75             |
| 131           | Bands (used for sustaining children when learning to walk), cotton, including weight of packing . . . . .  | 2 00             |
| 132           | Bibs or feeders, of cotton material, with or without adornments, including weight of packing . . . . .   | 3 00             |
| 133           | Bandanas, cotton, gross weight . . . . .   | 0 80             |
| 134           | Bands, cotton hosiery web, of all descriptions, including weight of packing . . . . .  | 1 30             |
| 135           | Bands, of cotton material, plain, trimmed or embroidered, including weight of packing . . . . .  | 2 00             |
| 136           | Bunting, of cotton material, including weight of packing . . . . .   | 1 00             |
| 137           | Dressing gowns, of any cotton material, plain, trimmed or embroidered, padded or not, for men, including weight of packing . . . . .   | 4 00             |
| 138           | Dressing gowns, for bath, sponge-like, including weight of packing . . . . .   | 1 00             |
| 139           | Blond lace, cotton, white or colour, including weight of packing . . . . .   | 3 50             |
| 140           | Dorothy bags, of cotton material, with or without trimmings, including weight of packing . . . . .   | 2 00             |
| 141           | Bombasin or twilled cotton, white or colour, gross weight . . . . .  | 0 80             |
| 142           | Tassels, cotton, even when core is made of some other material, including weight of packing . . . . .  | 2 00             |
| 143           | Buttons, lined with cotton material, including weight of packing . . . . .   | 2 00             |
| 144           | Half hose, or socks, cotton, any open-work trimmings or embroidered with any material, including weight of packing . . . . .   | 2 00             |
| 145           | Half hose or socks, cotton, for men and children, including weight of packing . . . . .  | 1 30             |
| 146           | Pants, cotton hosiery web, including weight of packing . . . . .   | 1 30             |
| 147           | Pants, of cotton material (cloth), including weight of packing . . . . .   | 2 00             |
| 148           | Cambrie, cotton, white or colour, printed, plain, gross weight . . . . .   | 1 00             |
| 149           | Course cambrie, white or colour, gross weight . . . . .  | 0 50             |
| 150           | Shirts, cotton material, white or colour, plain or pleated, with or without collar and cuffs, for men and children, including weight of packing . . . . .  | 1 50             |
| 151           | Shirts, cotton material, white or colour, plain or pleated, with linen trimmings, with or without collar and cuffs, for men and children, including weight of packing, kilo . . . . .  | 2 00             |
| 152           | Chemises, cotton material, embroidered, or trimmed silk, or containing silk, including weight of packing . . . . .   | 2 50             |
| 153           | Undervests, cotton hosiery web, including weight of packing . . . . .  | 1 30             |
| 154           | Canvases, cotton, for embroidery, including weight of packing . . . . .  | 1 00             |
| 155           | Table-covers of any cotton fabric, including weight of packing . . . . .   | 1 00             |
| 156           | Table-covers of any cotton fabric, embroidered wool, linen or silk, including weight of packing . . . . .  | 1 50             |
| 157           | Table-covers, crocheted or net-work, cotton, with or without fringes of same material, including weight of packing, kilo . . . . .   | 3 00             |
| 158           | Table-covers, crocheted or net-work, cotton, with embroidery or trimmings of linen, wool or silk, including weight of packing . . . . .  | 4 50             |
| 159           | Zephyrs, plain fabric, gross weight (Note 2) . . . . .   | 0 70             |
| 160           | Waistcoats of any cotton material . . . . .  | 1 50             |
| 161           | Jackets and coats of any cotton material, for men, each . . . . .  | 2 00             |
| 162           | Girdles, cotton, for trappings, including weight of packing . . . . .  | 1 00             |
| 163           | Ribbons, cotton, white and colour, gross weight . . . . .  | 0 50             |
| 164           | Ribbons, cotton, white and colour, with buckles or metal fittings, including weight of packing . . . . .   | 1 00             |
| 165           | Ribbons, braided and corded, cotton, with tassels, each . . . . .  | 1 00             |
| 166           | Ribbons, cotton, for ties, including weight of packing . . . . .   | 0 60             |
| 167           | Ribbons or bands, cotton, for trimmings, including weight of packing . . . . .   | 3 00             |
| 168           | Ribbons or bands, cotton, with silk edges, for trimmings, including weight of packing . . . . .  | 4 00             |
| 169           | Ribbons or bands, velveteen, including weight of packing . . . . .   | 3 50             |
| 170           | Belts, cotton, with or without elastic web, plain or embroidered, including weight of packing . . . . .  | 2 00             |
| 171           | Headgear (bonnets), any cotton material, plain, trimmed or embroidered . . . . .   | 6 00             |
| 172           | Headgear (bonnets), any cotton material, with wool, linen or silk trimmings . . . . .  | 8 00             |
| 173           | Counterpanes, of cotton, any description, gross weight . . . . .   | 0 60             |
| 174           | Counterpanes, cotton filled, lined with cloth of same material, including weight of packing . . . . .  | 1 00             |
| 175           | Nappings, cotton, gross weight . . . . .   | 0 50             |
| 176           | Neck-ties, cotton fabric, including weight of packing . . . . .  | 3 00             |
| 177           | Neck-ties, cotton fabric, with wool or silk trimmings, including weight of packing . . . . .   | 4 00             |
| 178           | Cord and braid, cotton, any description, with or without cores of other materials, including weight of packing (Note 3) . . . . .  | 1 50             |
| 179           | Corsets, cotton, including weight of packing . . . . .   | 2 00             |
| 180           | Corsets, cotton, with trimmings or embroidery, including weight of packing . . . . .   | 3 00             |
| 181           | Cut lengths and special cotton fabrics for waistcoats, including weight of packing . . . . .   | 1 50             |
| 182           | Cut lengths of special cotton fabrics, embroidered or trimmed silk, for waistcoats, including weight of packing . . . . .  | 2 00             |
| 183           | Cut (dress) lengths, of such cotton fabrics as printed calico, brilliantine, zephyr and other similar materials, which arrive wrapped up, pinned or tacked in special form, even if with trimmings of the same material, including weight of packing . . . . . | 2 00             |
| 184           | Cut (dress) lengths, of such cotton fabrics as cambric, muslin, lawn and other similar materials, which arrive wrapped up, pinned or tacked in special form, even with trimmings of the same material, including weight of packing . . . . .                   | 3 00             |
| 185           | Cut (dress) lengths, of such cotton fabrics as cambric, muslin, lawn and other similar materials, which arrive wrapped up, pinned or tacked in special form, with trimmings or embroidery of other materials, including weight of packing . . . . .            | 4 50             |
| 186           | Curtains, lawn, gauze, muslin, lace, net or crocheted-work cotton fabric, printed, plain or embroidered, including weight of packing . . . . .   | 3 00             |
| 187           | Curtains, cotton fabric, such as damask, printed calico, cretonne and other similar materials, including weight of packing . . . . .   | 1 50             |
| 188           | Jeans, cotton, gross weight . . . . .  | 0 50             |
| 189           | Cretonne, cotton, colour, for curtains, furniture covers and other uses, gross weight . . . . .  | 0 70             |
| 190           | Collars, cotton fabric, plain, including weight of small boxes (Note 1) . . . . .  | 3 00             |
| 191           | Collars, cotton fabric, embroidered or with open-work trimmings, including weight of packing . . . . .   | 6 00             |
| 192           | Collars and cuffs, lace, cotton, with or without wool, linen or silk trimmings, including weight of packing . . . . .  | 10 00            |
| 193           | Damask, cotton, for table linen, gross weight . . . . .  | 0 70             |
| 194           | Damask, cotton, for curtains or furniture covers, gross weight . . . . .   | 0 80             |
| 195           | Aprons, cotton cloth, with or without trimmings, of same material, including weight of packing . . . . .   | 3 00             |
| 196           | "Double" (Devil) strong fabric, corduroy or velveteen (cotton), gross weight . . . . .   | 0 60             |
| 197           | Drill, cotton, white or colour, gross weight . . . . .   | 0 50             |
| 198           | Drill, cotton, imitation cashmere, gross weight . . . . .  | 0 50             |
| 199           | Applications, cotton fabric, including weight of packing . . . . .   | 3 00             |
| 200           | Petticoats, cotton, gross weight . . . . .   | 0 50             |
| 201           | Lace, cotton, including weight of packing . . . . .  | 3 50             |
| 202           | Lace, cotton, with artificial silk embroidered trimmings, including weight of packing . . . . .  | 4 50             |
| 203           | Lace, cotton, with silk trimmings or embroidery, including weight of packing . . . . .   | 6 00             |
| 204           | Phish, cotton fabric, including weight of packing . . . . .  | 1 50             |
| 205           | Chenille, cotton (shaggy cord), including weight of packing . . . . .  | 3 00             |
| 206           | Fringe, cotton, including weight of packing . . . . .  | 3 00             |
| 207           | Linings, cotton fabrics, for umbrellas or sunshades, including weight of packing . . . . .   | 1 00             |
| 208           | Linings, cotton fabrics, of any description, for hats, including weight of packing . . . . .   | 2 50             |
| 209           | Panel, cotton, gross weight . . . . .  | 0 60             |
| 210           | Flannel, cotton, with silk crepe, gross weight . . . . .   | 1 00             |
| 211           | Blankets, cotton, of all descriptions, gross weight . . . . .  | 0 50             |
| 212           | Cases and covers, of cotton fabric, without trimmings or embroidery, including weight of packing . . . . .   | 1 30             |
| 213           | Cases and covers, of cotton fabric, trimmed or embroidered, including weight of packing . . . . .  | 2 00             |
| 214           | Cases and covers, of cotton fabric, including weight of packing . . . . .  | 3 00             |
| 215           | Gauze, plain, cotton, white, washed, including weight of packing . . . . .   | 1 00             |
| 216           | Cotton fabrics, for towels, gross weight . . . . .   | 0 60             |
| 217           | Cotton fabrics, for mattresses, colour, gross weight . . . . .   | 0 50             |
| 218           | Cotton fabrics, for family use, not exceeding 22 threads per square of 6 mm., gross weight (Note 5) . . . . .  | 0 15             |
| 219           | Cotton fabrics, for family use, exceeding 22 threads per square of 6 mm., gross weight (Note 5) . . . . .  | 0 70             |
| 220           | Caps, of any cotton material, plain or embroidered, with or without peak . . . . .   | 4 00             |

| Sched. No. | Description.   | Duty. Pes. c. | Sched. No. | Description.   | Duty. Pes. c. |
|------------|--|---------------|------------|--|---------------|
| 22         | Caps, of any cotton material, embroidered or trimmed with wool or silk, with or without peak . . . . .   | 6 00          | 285        | Ready-made underlinen, cotton, plain or with plaits (checked), for ladies and children, including weight of packing . . . . .  | 2 00          |
| 23         | Gloves, hosiery cotton fabric, including weight of packing . . . . .   | 4 00          | 286        | Ready-made underlinen, cotton, trimmed or embroidered, for ladies and girls, including weight of packing . . . . .   | 3 00          |
| 24         | Hammocks, cotton fabric or network, including weight of packing . . . . .  | 1 00          | 287        | Sheets or sheetings, cotton, separate or in piece form, including weight of packing . . . . .  | 1 00          |
| 25         | Tow or cotton waste, for cleaning machinery, gross weight . . . . .  | 0 03          | 288        | Sheets, cotton, sluggy, gross weight . . . . .   | 0 70          |
| 26         | Yarn, cotton, unbleached, for weaving, gross weight . . . . .  | 0 10          | 289        | Bags, made of strong cotton cloth, for shipping fruit, gross weight . . . . .  | 0 10          |
| 27         | Yarn, cotton, white, for weaving, gross weight . . . . .   | 0 20          | 290        | Bags or sacks of drill, gross weight . . . . .   | 0 20          |
| 28         | Yarn, cotton, other colours, gross weight . . . . .  | 0 15          | 291        | Sandal cloth, cotton, white or colour, plain or twilled, gross weight . . . . .  | 0 70          |
| 29         | Thread, cotton, in skeins, balls or hanks, for sewing, embroidery or crochet, including weight of packing . . . . .  | 0 70          | 292        | Men's shawls, including weight of packing . . . . .  | 2 00          |
| 31         | Thread, cotton, white or colour, on wooden reels, including weight of packing . . . . .  | 0 35          | 293        | Semiré, damask, cotton, including weight of packing . . . . .  | 1 00          |
| 32         | Thread, cotton, white or colour, on wooden reels, other than wooden ones, including weight of packing . . . . .  | 0 60          | 294        | Bed spreads, of cotton material, trimmed open-work or embroidered, including weight of packing . . . . .   | 1 25          |
| 33         | Thread, ordinary cotton, in balls, or hanks or narrow tape, to tie up parcels, also for other uses, including weight of packing . . . . .                      | 0 50          | 295        | Bed spreads, cotton netting, with or without cotton, wool or linen lining, including weight of packing . . . . .   | 3 50          |
| 34         | Thread, cotton, twisted two cords, in bangles, for weaving, gross weight . . . . .   | 0 30          | 296        | Bed spreads, cotton netting, with pure or union silk lining, including weight of packing . . . . .   | 5 00          |
| 35         | Hollands, cotton, gross weight . . . . .   | 1 00          | 297        | Hats, cotton, including weight of packing . . . . .  | 3 00          |
| 36         | Printed calico or chintz, gross weight . . . . .   | 0 70          | 298        | Sunshades, covered with any cotton material, plain and unadorned . . . . .   | 0 30          |
| 37         | Baby linen, made of cotton fabrics, even if trimmed or embroidered with the same material, including weight of packing . . . . .                               | 6 00          | 299        | Sunshades, covered with any cotton materials, with cotton, linen or wool trimming or embroidery . . . . .  | 0 70          |
| 38         | Baby linen, made of cotton fabrics, trimmed or embroidered with linen, wool or silk, including weight of packing . . . . .                                     | 8 00          | 300        | Sunshades, covered with any cotton material, with silk trimmings . . . . .   | 1 00          |
| 39         | Lamas, cotton, including weight of packing . . . . .   | 2 00          | 301        | Tartan, cotton, plain or gummed, including weight of packing . . . . .   | 1 25          |
| 40         | Lastings, cotton, gross weight . . . . .   | 0 80          | 302        | Cotton fabrics, printed calico or crepe-like zephyrs, with open-work, trimmed or embroidered, white, colour or printed, gross weight . . . . .   | 1 00          |
| 41         | Garters, cotton, with or without elastic web, including weight of packing . . . . .  | 2 00          | 303        | Cotton fabrics, muslin, gauze or lawn, crepe-like, open-work, trimmed or embroidered, white, colour or printed, gross weight (Note 7) . . . . .  | 1 50          |
| 42         | Lawn, cotton, plain, gross weight . . . . .  | 1 00          | 304        | Cotton fabrics, imitation of hunting or merinos, plain, gross weight . . . . .   | 0 30          |
| 43         | Duck, cotton, colour, gross weight . . . . .   | 0 40          | 305        | Cotton fabrics, hot, pressed or cylindrical, imitation of gros or maroc, gross weight . . . . .  | 0 30          |
| 44         | Duck, cotton, unbleached or bleached, gross weight . . . . .   | 0 30          | 306        | Cotton fabrics, not otherwise specified, containing silk, provided such material is not part of welt or warp, and that it be contained in small quantity only, in narrow separate stripes or small knots, including weight of packing (Note N) . . . . .                       | 2 00          |
| 45         | Raven's duck, cotton, white or colour, gross weight . . . . .  | 0 50          | 307        | Velveteen (cotton velvet), plain or trimmed, including weight of packing . . . . .   | 1 50          |
| 46         | Lastrung, or cotton fabric, with admixture of ordinary metal, including weight of packing . . . . .  | 4 00          | 308        | Braces (suspenders), cotton, including weight of packing . . . . .   | 2 00          |
| 47         | Lastrung, or cotton fabric, with admixture of fine metal, including weight of packing . . . . .  | 6 00          | 309        | Braces (suspenders), cotton, embroidered or trimmed with silk or wool, including weight of packing . . . . .   | 3 00          |
| 48         | Shirting and drill, cotton, unbleached, gross weight . . . . .   | 0 30          | 310        | Strips of cotton cloth, embroidered or trimmed open-work, including weight of packing . . . . .  | 3 00          |
| 49         | Shirting and drill, cotton, white and colour, not otherwise specified, gross weight . . . . .  | 0 50          | 311        | Strips of cotton cloth, trimmed open-work or embroidered with wool or silk, including weight of packing . . . . .  | 4 50          |
| 50         | Blue cotton drill, gross weight . . . . .  | 0 40          | 312        | Awnings or covers, cotton canvas, whether painted or oiled or not, gross weight . . . . .  | 0 30          |
| 51         | Table linen, damask, cotton, including weight of packing . . . . .   | 1 00          | 313        | Clothing, or costumes, dressing gowns, blouses, jackets or coats made of cotton material, even if trimmed or embroidered cotton or linen, silk ribbon or ordinary metal, and ready-made components, for women and girls, including weight of packing . . . . .                 | 5 00          |
| 52         | Mantillas, cotton netting, including weight of packing . . . . .   | 3 50          | 314        | Clothing or costumes, dressing gowns, blouses, jackets or coats, cotton material of any description, embroidered or trimmed silk, and adorned with belts and sashes made of cotton lace, and ready-made components, for women and girls, including weight of packing . . . . . | 6 00          |
| 53         | Manufactured goods, cotton cloth or hosiery fabric, not otherwise specified, including weight of packing . . . . .   | 2 00          | 315        | Clothing or costumes, cotton, of any description, and fabrics, for children, including weight of packing (Note 9) . . . . .  | 2 50          |
| 54         | Wicks, cotton, for lamps, including weight of packing . . . . .  | 0 50          | 316        | Braid, cotton, plain or piped, white or colour, including weight of packing . . . . .  | 1 00          |
| 55         | Wicks, cotton or paper, for automatic lighters, including weight of packing . . . . .  | 1 25          |            |  |               |
| 56         | Wicks or cotton candle wicks, untwisted or braided, for candles, even if prepared with boracic acid or other substances, including weight of packing . . . . . | 0 30          |            |  |               |
| 57         | Hose, cotton fabric hosiery, including weight of packing . . . . .   | 1 30          |            |  |               |
| 58         | Hose, cotton fabric hosiery, trimmed open-work or embroidered with any material, including weight of packing . . . . .   | 2 00          |            |  |               |
| 59         | Muslin, cotton, white or printed, gross weight . . . . .   | 1 00          |            |  |               |
| 60         | Oxfords, cotton, gross weight . . . . .  | 0 60          |            |  |               |
| 61         | Cotton Corduroy or velveteen, plain or trimmed, including weight of packing . . . . .  | 1 50          |            |  |               |
| 62         | Panlone (dannelette), cotton, white or colour, gross weight . . . . .  | 0 50          |            |  |               |
| 63         | Trousers of any description, cotton, . . . . .   | 2 00          |            |  |               |
| 64         | Large square shawls, of cotton material, plain or printed, or shaggy, including weight of packing . . . . .  | 1 50          |            |  |               |
| 65         | Hand cloths or towels, cotton, white or colour, gross weight . . . . .   | 0 70          |            |  |               |
| 66         | Kitchen cloths, of cotton cloth, gross weight . . . . .  | 0 50          |            |  |               |
| 67         | Handkerchiefs, cotton madapolam, jean, imitation silk, or other similar kinds, gross weight . . . . .  | 0 70          |            |  |               |
| 68         | Handkerchiefs, cotton, muslin, cambric, lawn or imitation silk in similar materials, gross weight . . . . .  | 1 00          |            |  |               |
| 69         | Handkerchiefs, cotton, trimmed or embroidered, including weight of packing . . . . .   | 1 30          |            |  |               |
| 70         | Handkerchiefs, tulle or lace, cotton, plain or embroidered, including weight of packing . . . . .  | 3 50          |            |  |               |
| 71         | Umbrellas, covered cotton fabrics . . . . .  | 0 40          |            |  |               |
| 72         | Umbrellas, small, covered cotton fabrics, up to 36 cms. length of handle . . . . .   | 0 30          |            |  |               |
| 73         | Hardshirting, cotton, not otherwise specified, including weight of packing . . . . .   | 3 00          |            |  |               |
| 74         | Shirt fronts, cotton, plain or piped, for shirts, including weight of packing . . . . .  | 2 00          |            |  |               |
| 75         | Shirt fronts, embroidered, trimmed or open-work, for shirts, including weight of packing . . . . .   | 3 00          |            |  |               |
| 76         | Piqué, cotton, white or colour, gross weight . . . . .   | 0 80          |            |  |               |
| 77         | Gaiters or spats, cotton material, including weight of packing . . . . .   | 1 00          |            |  |               |
| 78         | Cotton tulle or netting, plain, trimmed or embroidered, including weight of packing . . . . .  | 3 00          |            |  |               |
| 79         | Cuffs, cotton cloth, plain, including weight of small boxes (Note 6) . . . . .   | 2 00          |            |  |               |
| 80         | Cuffs, cotton cloth, embroidered or trimmed open-work, including weight of packing . . . . .   | 4 00          |            |  |               |
| 81         | Lace trimmings, cotton, including weight of packing . . . . .  | 3 00          |            |  |               |
| 82         | Sateen, cotton, white or colour, gross weight . . . . .  | 0 80          |            |  |               |
| 83         | Mullers, cotton, of any description, up to 2.20 m. long by 5 cms. wide . . . . .   | 1 00          |            |  |               |
| 84         | Netting, or nets or trammels, cotton, for fishing, including weight of packing . . . . .   | 0 25          |            |  |               |

## SECTION IV.

LINEN (FLAX) AND HEMPEN GOODS, AND ARTICLES MADE OF VARIOUS VEGETABLE FIBRES OTHER THAN COTTON.

|     |   |       |
|-----|---|-------|
| 317 | Curtain arms, pure or union linen, with tassels and cords, for curtains, even if cores are made of other materials, including weight of packing . . . . . | 3 00  |
| 318 | Mantles or wraps, linen, knitted, with or without trimmings of same material, including weight of packing . . . . .                                       | 3 50  |
| 319 | Mantles or wraps, linen, knitted, trimmed or embroidered wool or silk, including weight of packing . . . . .  | 5 00  |
| 320 | Trimmings, linen fabric, pure or containing cotton, including weight of packing . . . . .   | 3 50  |
| 321 | Trimmings, linen fabric, embroidered wool or silk, including weight of packing . . . . .  | 5 00  |
| 322 | Trimmings, of linen fabric, with beads, glass, metal or paste, including weight of packing . . . . .  | 2 50  |
| 323 | Albs, linen, knitted, plain, trimmed or embroidered . . . . .   | 10 00 |
| 324 | Albs, pure or union linen fabric, including weight of packing . . . . .   | 8 00  |
| 325 | Damask table linen, pure or union, including weight of packing . . . . .  | 1 00  |
| 326 | Matting, hemp, jute, tow, plain, trimmed or plaited web, gross weight . . . . .   | 0 30  |
| 327 | Mats, made of the same material as above, gross weight . . . . .  | 0 40  |
| 328 | Mats, tow (foot-mats), gross weight . . . . .   | 0 25  |
| 329 | Hempen shoes or sandals, made of pure or union linen, with esparto or hempen soles, gross weight . . . . .  | 1 00  |
| 330 | Bands (used for sustaining children when learning to walk), either pure linen or containing cotton, including weight of packing . . . . .                 | 3 00  |

SECTION IV.—LINEN (PLAIN) AND HEMPEN GOODS, AND ARTICLES  
MADE OF VARIOUS VEGETABLE FIBRES OTHER THAN COTTON—  
(continued).

| Sched.<br>No. | Description.   | Duty.<br>Pes. c. | Sched.<br>No. | Description.   | Duty.<br>Pes. c. |
|---------------|--|------------------|---------------|--|------------------|
| 331           | Packing cloth or ordinary hemp canvas, for packing purposes, gross weight . . . . .  | 0 10             | 378           | Curtains, pure or union linen fabrics, such as damask, shag, or any other similar material, including weight of packing . . . . .  | 3 50             |
| 332           | Bibs or feeders, pure or union linen, including weight of packing . . . . .  | 4 00             | 379           | Collars, pure or union linen cloth, plain, including weight of the small boxes (Note 4) . . . . .  | 3 50             |
| 333           | Bands, linen hosiery web, pure or union, including weight of packlog . . . . .   | 2 00             | 380           | Collars, pure or union linen cloth, embroidered or open-work trimmings, including weight of packing . . . . .  | 7 00             |
| 334           | Dressing gowns, any pure or union linen fabric, plain, trimmed or embroidered, padded or not, for men, including weight of packing . . . . .   | 5 00             | 381           | Collars, pure or union linen lace, whether trimmed wool or silk or not, including weight of packing . . . . .  | 12 00            |
| 335           | Dressing gowns, pure or union linen fabric, sponge like, for bath, including weight of packing . . . . .   | 1 50             | 382           | Damask linen fabrics, pure or union, for table cloths, serviettes, including weight of packing . . . . .   | 1 00             |
| 336           | Blood lace, pure or union linen, including weight of packing . . . . .   | 1 50             | 383           | Damask linen fabrics, pure or union, colour, for furniture covers, curtains and other uses, gross weight . . . . .   | 1 00             |
| 337           | Tassels, pure or union linen, even if cores are made of other materials, including weight of packing . . . . .   | 3 00             | 384           | Aprons, pure or union linen fabrics, with or without trimmings, including weight of packing . . . . .  | 3 50             |
| 338           | Buttons lined with any pure or union linen material, including weight of packing . . . . .   | 3 00             | 385           | Dry, pure or union linen, white or colour, gross weight . . . . .  | 0 80             |
| 339           | Fibre or ordinary twine, pure or union, gross weight . . . . .   | 0 10             | 386           | Applications, pure or union linen, including weight of packing . . . . .   | 3 50             |
| 340           | Socks, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, including weight of packing . . . . .  | 2 00             | 387           | Applications, pure or union linen, with open-work trimmings or wool or silk embroidery, including weight of packing . . . . .  | 5 00             |
| 341           | Socks, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, with silk stripes or embroidery, including weight of packing . . . . .   | 3 00             | 388           | Lace, pure or union linen, including weight of packing . . . . .   | 1 50             |
| 342           | Pants, pure or union linen hosiery web, and imitation of so-called "Scotch Thread" fabrics, including weight of packing . . . . .  | 2 00             | 389           | Fringes, linen cloth, for sugar cane molasses, gross weight . . . . .  | 0 15             |
| 343           | Pants, pure or union linen fabric, including weight of packing . . . . .   | 3 00             | 390           | Fringes, linen or hemp, pure or union, including weight of packing . . . . .   | 3 50             |
| 344           | Cambrie, pure or union linen, white, colour or printed, including weight of packing . . . . .  | 1 50             | 391           | Linings, pure or union linen fabrics, of any description, for hats, including weight of packing . . . . .  | 3 00             |
| 345           | Coarse cambrie, white or colour, pure or union linen, including weight of packing . . . . .  | 0 65             | 392           | Borders, pure or union linen or hemp, including weight of packing . . . . .  | 3 50             |
| 346           | Shirts, linen, pure or union, white or colour, plain, with collar and cuffs, or without same, for men and children, including weight of packing . . . . .  | 2 50             | 393           | Cases (pillow) and covers, pure or union linen fabrics, plain or pleated, without trimmings, including weight of packing . . . . .   | 2 00             |
| 347           | Shirts, pure or union linen, white or colour, trimmed or embroidered, with collar and cuffs, or without same, for men and children, including weight of packing . . . . .                                      | 3 00             | 394           | Cases (pillow) and covers, pure or union linen fabrics, trimmed or embroidered, including weight of packing . . . . .  | 3 50             |
| 348           | Undervests, pure or union linen hosiery web, and those imitation so-called "Scotch Thread" fabrics, including weight of packing . . . . .  | 2 00             | 395           | Eraid, pure or union linen, including weight of packing . . . . .  | 3 00             |
| 349           | Canvas, pure or union linen, for embroidery, including weight of packing . . . . .   | 1 50             | 396           | Linen or hemp fabric, pure or union, for mattresses, gross weight . . . . .  | 0 40             |
| 350           | Table-covers, any pure or union linen fabric, including weight of packing . . . . .  | 1 50             | 397           | Hemp fabrics, rubber-coated, for cotton wool dressings, gross weight . . . . .   | 0 40             |
| 351           | Table-covers, any linen fabric, pure or union, embroidered or trimmed with wool or silk, including weight of packing . . . . .   | 2 00             | 398           | Caps, pure or union linen fabrics, plain or embroidered, with or without net . . . . .   | 5 00             |
| 352           | Table-covers, crochet or net-work linen, pure or union, with or without fringe of same material, including weight of packing . . . . .   | 1 00             | 399           | Caps, pure or union linen fabrics, embroidered or trimmed with wool or silk, with or without peak . . . . .  | 7 00             |
| 353           | Table-covers, crochet or net-work, pure or union linen, with trimmings or embroidery of wool or silk, including weight of packing . . . . .  | 5 00             | 400           | Gloves, pure or union linen hosiery web, including weight of packing . . . . .   | 1 50             |
| 354           | Waistcoats, any pure or union linen fabric, for men . . . . .  | 2 50             | 401           | Hammocks, linen or hemp fabric or netting, including weight of packing . . . . .   | 5 00             |
| 355           | Jackets or coats, any pure or union linen fabric, for men . . . . .  | 2 00             | 402           | Yarn, linen or hemp, unbleached, white or dyed, for weaving, gross weight . . . . .  | 0 20             |
| 356           | Girdles, pure or union linen or hemp, for trappings, including weight of packing . . . . .   | 2 00             | 403           | Thread, pure or union linen, white or colour, twisted, for sewing, wound on wooden or metal reels, including weight of packing . . . . .                                   | 0 75             |
| 357           | Ribbons, pure or union linen or hemp, white or colour, including weight of packing . . . . .   | 1 00             | 404           | Thread, pure or union linen, white or colour, twisted, for sewing, embroidery or crochet, wound on wooden reels, cards or in skeins, including weight of packing . . . . . | 1 25             |
| 358           | Ribbons, pure or union linen, white or colour, with buckles or metal fittings, including weight of packing . . . . .   | 1 50             | 405           | Thread, ordinary hemp, aloes fibre, or jute prepared to sew boot soles, sacks or for other uses, including weight of packing . . . . .                                     | 0 50             |
| 359           | Ribbons, braid and cord, linen or hemp, pure or union, with elastic web, including weight of packing . . . . .   | 2 00             | 406           | Hollands, pure or union linen, including weight of packing . . . . .   | 1 50             |
| 360           | Ribbons, linen or hemp, pure or union, for girdles, including weight of packing . . . . .  | 1 20             | 407           | Irish linen, pure or union linen, including weight of packing . . . . .  | 1 50             |
| 361           | Belts, pure or union linen, with or without elastic web, plain or embroidered, including weight of packing . . . . .   | 2 50             | 408           | Baby linen, pure or union linen fabrics, trimmed or embroidered with same material, including weight of packing . . . . .  | 0 80             |
| 362           | Headgear (bonnets), pure or union linen fabric, plain, trimmed or embroidered . . . . .  | 7 00             | 409           | Baby linen, pure or union linen fabrics, trimmed or embroidered with wool or silk, including weight of packing . . . . .   | 9 00             |
| 363           | Headgear (bonnets), any pure or union linen fabric, with wool or silk trimmings . . . . .  | 9 00             | 410           | Garters, pure or union linen fabric, with or without elastic web, including weight of packing . . . . .  | 3 00             |
| 364           | Counterpanes, pure or union linen, including weight of packing . . . . .   | 0 75             | 411           | Lawn, pure or union linen, plain, including weight of packing . . . . .  | 1 50             |
| 365           | Neckties, pure or union linen, gross weight . . . . .  | 0 80             | 412           | Duck, pure or union linen, unbleached or bleached, gross weight . . . . .  | 0 40             |
| 366           | Neckties, pure or union linen fabric, with wool or silk trimming or embroidery, including weight of packing . . . . .  | 4 50             | 413           | Duck, linen or hemp, colour, gross weight . . . . .  | 0 50             |
| 367           | Neckties, pure or union linen fabric, including weight of packing . . . . .  | 3 50             | 414           | Travellers' duck, pure or union linen, white or colour, gross weight . . . . .   | 0 80             |
| 368           | Cord or braid, pure or union linen, including weight of packing (Note 3) . . . . .   | 2 00             | 415           | Table linen, damask, pure or union linen fabric, including weight of packing . . . . .   | 1 50             |
| 369           | Corsets, pure or union linen, with or without trimmings of same material, including weight of packing . . . . .  | 2 50             | 416           | Table linen, damask, pure or union linen, with trimming or embroidery of any material, including weight of packing . . . . .   | 2 00             |
| 370           | Corsets, pure or union linen, trimmed or embroidered with wool or silk, including weight of packing . . . . .  | 3 50             | 417           | Mantlelets and mantles, pure or union linen, including weight of packing . . . . .   | 4 50             |
| 371           | Cut lengths and special pure or union linen fabric, plain or embroidered, for waistcoats, including weight of packing . . . . .  | 2 50             | 418           | Manufactured goods, linen cloth or hosiery fabric, not otherwise specified, including weight of packing . . . . .  | 3 00             |
| 372           | Cut lengths and special pure or union linen fabrics, trimmed or embroidered with wool or silk, for waistcoats, including weight of packing . . . . .   | 3 50             | 419           | Hose, pure or union linen, and so-called imitations of "Scotch Thread" hosiery, including weight of packing . . . . .  | 2 00             |
| 373           | Cut lengths and special pure or union linen fabrics, which arrive packed, pinned or tacked, in special form, even when trimmed with same material, for ladies and girls, including weight of packing . . . . . | 3 50             | 420           | Hose, pure or union linen, and so-called imitations of "Scotch Thread" hosiery, with stripes, or embroidered silk, including weight of packing . . . . .                   | 3 00             |
| 374           | Cut lengths of pure or union fabrics, which arrive wrapped up, pinned or tacked, in special form, trimmed or embroidered with wool or silk, for women and girls, including weight of packing . . . . .         | 5 00             | 421           | Muslin, pure or union linen, white or colour, including weight of packing . . . . .  | 1 50             |
| 375           | Curtains, linen gauze, lawn, muslin, either pure or union, plain or embroidered, including weight of packing . . . . .   | 3 50             | 422           | Trowsers, pure or union linen, including weight of packing . . . . .   | 3 00             |
| 376           | Curtains, crochet or net-work linen fabric, pure or union, including weight of packing . . . . .   | 4 00             | 423           | Hand clothing, pure or union linen, including weight of packing . . . . .  | 1 00             |
| 377           | Curtains, pure or union linen fabric, pure or union, including weight of packing . . . . .   | 4 00             | 424           | Kitchen cloths, pure or union linen, including weight of packing . . . . .   | 0 40             |
| 378           | Handkerchiefs, ordinary linen fabric, pure or union, including weight of packing (Note 19) . . . . .   | 3 00             | 425           | Handkerchiefs, pure or union linen, including weight of packing . . . . .  | 3 00             |
| 379           | Handkerchiefs, cambric, muslin or fine cambric, pure or union linen, trimmed or embroidered, including weight of packing . . . . .   | 4 00             | 426           | Handkerchiefs, cambric, muslin or fine cambric, pure or union linen, including weight of packing . . . . .   | 3 00             |



| No. | Description.  | Duty.<br>Pes. c. | Sched.<br>No. | Description.   | Duty.<br>Pes. c. |
|-----|---|------------------|---------------|--|------------------|
| 28  | Haberdashery, pure or union linen, including weight of packing.....   | 3 50             | 472           | Trimmings, woollen fabrics, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 4 00             |
| 29  | Shirt fronts, pure or union linen, plain or pleated, including weight of packing.....   | 2 00             | 473           | Trimmings, woollen fabrics, pure or union, with silk embroidery, including weight of packing.....  | 5 50             |
| 30  | Shirt fronts, pure or union linen, trimmed or embroidered, including weight of packing.....   | 3 00             | 474           | Carpet fabrics, pure wool or mixed with cotton or any other vegetable fibre, plain or printed, gross weight.....   | 0 40             |
| 31  | Piqué, pure or union linen, white or colour, quilted or not, including weight of packing.....   | 1 50             | 475           | Carpet fabrics, pure wool or mixed with cotton or any other vegetable fibre, shaven or piled worsted, gross weight.....  | 0 50             |
| 32  | Gaiters or spats, pure or union linen material, including weight of packing.....  | 2 00             | 476           | Carpets made of same material and fabric as above, gross weight.....   | 0 60             |
| 33  | Linen tulle or netting, pure or union, plain, including weight of packing.....  | 4 00             | 477           | Cushions covered with woollen fabric, pure or union, plain, trimmed or embroidered, with or without fillings, including weight of packing.....   | 4 00             |
| 34  | Linen tulle or netting, pure or union, trimmed or embroidered, including weight of packing.....   | 4 50             | 478           | Bands (for sustaining children learning to walk), pure wool or mixed with cotton, plain or embroidered, including weight of packing.....   | 4 00             |
| 35  | Cuffs, pure or union linen fabric, for shirts, including weight of small boxes (Note 6).....  | 2 50             | 479           | Bands, woollen netting or fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 4 00             |
| 36  | Cuffs, pure or union linen fabric, open-work trimmed or embroidered, including weight of packing.....   | 5 00             | 480           | Bands, woollen netting or fabric, pure or union, with silk trimmings or embroidery, including weight of packing.....   | 6 00             |
| 37  | Long trimmings, pure or union linen, including weight of packing.....   | 4 50             | 481           | Bunting, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 2 50             |
| 38  | Mullers, pure or union linen fabrics, up to 2.20 m. long by 50 cms. wide.....   | 2 00             | 482           | Dressing gowns, pure wool or mixed with cotton or any other vegetable fibre, plain, trimmed or embroidered, whether padded or not, for men, including weight of packing.....   | 6 00             |
| 39  | Netting or nets or trammels, pure or union hemp, for fishing, including weight of packing.....  | 0 50             | 483           | Baize, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 1 00             |
| 40  | Ready-made underlinen, pure or union linen, plain, for women and girls, including weight of packing.....  | 3 00             | 484           | Costings, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....  | 1 00             |
| 41  | Ready-made underlinen, pure or union linen, trimmed or embroidered, for women and girls, including weight of packing.....   | 4 00             | 485           | Blond lace, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....  | 5 00             |
| 42  | Russia linen, pure or union, gross weight.....  | 0 60             | 486           | Tassels, pure wool or mixed with cotton or any other vegetable fibre, even if cores are made of other material, including weight of packing.....   | 4 00             |
| 43  | Sheets or sheetings, pure or union linen, separate or in piece form, including weight of packing.....   | 1 50             | 487           | Tassels, pure wool or mixed with cotton or any other vegetable fibre, even if cores are made of other material, with silk trimmings, provided the latter substance does not predominate on the outer surface, including weight of packing..... | 5 00             |
| 44  | Sheets or sheetings, pure or union linen, slazegs, including weight of packing.....   | 1 25             | 488           | Buttons, lined with woollen fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 3 00             |
| 45  | Sheets or sheetings, pure or union linen, embroidered, including weight of packing.....   | 2 00             | 489           | Comforters (mullers) made of woollen fabric or knitted, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....  | 5 00             |
| 46  | Sacks, empty, ordinary, jute, aloes fibre or sisal hemp, for exporting fruit of the country, gross weight.....  | 0 02             | 490           | Comforters (mullers) made of woollen fabric or knitted, pure wool or mixed with cotton or any other vegetable fibre, with silk trimmings or fringes, including weight of packing.....  | 7 00             |
| 47  | Serviettes, damask, pure or union linen fabric, trimmed or embroidered, including weight of packing.....  | 1 50             | 491           | Half hose or socks, woollen hosiery fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 2 50             |
| 48  | Serviettes, damask, pure or union linen fabric, trimmed or embroidered, including weight of packing.....  | 2 00             | 492           | Pants, woollen hosiery fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....  | 2 50             |
| 49  | Bed spreads, netting, pure or union linen, with or without cotton or wool lining, including weight of packing.....  | 4 00             | 493           | Pants, woollen fabric, pure or mixed with cotton or any other vegetable fibre, including weight of packing.....  | 2 50             |
| 50  | Bed spreads, pure or union linen netting, with silk linings, including weight of packing.....   | 6 00             | 494           | Knickers of woollen fabric, pure or union, plain and without any trimmings, for women and girls, including weight of packing.....  | 3 00             |
| 51  | Sunshades, covered with pure or union linen fabrics, plain and without any adornments.....  | 0 80             | 495           | Knickers of woollen fabric, pure or union, with trimmings or embroidery, for women and girls, including weight of packing.....   | 4 50             |
| 52  | Sunshades, covered with pure or union linen fabrics, with cotton, linen or wool trimmings or embroidery.....  | 1 00             | 496           | Chemises and undervests, woollen fabric, pure or mixed with cotton or any other vegetable fibre, plain and without any trimmings, for women and girls, including weight of packing.....  | 3 00             |
| 53  | Sunshades, covered pure or union linen fabrics, with silk trimmings or embroidery.....  | 1 50             | 497           | Chemises and undervests, woollen fabric, pure or mixed with cotton or any other vegetable fibre, trimmed or embroidered, for women and girls, including weight of packing.....   | 4 50             |
| 54  | Linen fabrics, pure or union, crepe-like, with open-work, trimmed or embroidered, white or colour or printed, including weight of packing (Note 11).....  | 2 00             | 498           | Shirts of woollen fabric or hosiery web, pure or mixed with cotton or any other vegetable fibre, plain and without any trimmings, for men and boys, including weight of packing.....   | 2 50             |
| 55  | Linen fabrics, pure or union, containing silk in stripes (narrow or separate), or in small knots, including weight of packing (Note 11).....  | 3 00             | 499           | Shirts of woollen fabric or hosiery web, pure or mixed with cotton or any other vegetable fibre, trimmed or embroidered, for men and boys, including weight of packing.....  | 3 00             |
| 56  | Coarse canvas, hemp, cotton, painted or tanned, for coverings, gross weight.....  | 0 20             | 500           | Shirts of woollen fabric or hosiery web, pure or mixed with cotton or any other vegetable fibre, with silk trimmings or fringes, including weight of packing.....  | 4 00             |
| 57  | Linen, velvet or plush, pure or union, plain or trimmed, including weight of packing.....   | 2 00             | 501           | Undervests of woollen hosiery fabric, pure or union, including weight of packing.....  | 2 50             |
| 58  | Braces or suspenders, pure or union linen, including weight of packing.....   | 3 00             | 502           | Undervests of woollen fabric, pure or union, including weight of packing.....  | 3 50             |
| 59  | Braces or suspenders, pure or union linen, trimmed or embroidered silk, including weight of packing.....  | 4 00             | 503           | Cloaks, capes, coats, overcoats or great coats, of pure or union woollen fabrics, for men and boys, including weight of packing.....   | 6 00             |
| 60  | Bands, pure or union linen, embroidered or trimmed open-work, including weight of packing.....  | 3 50             | 504           | Cloaks, coats and overcoats, of pure or union woollen fabrics, plain, trimmed or embroidered, for women and girls, including weight of packing.....  | 7 00             |
| 61  | Bands, pure or union linen, trimmed or embroidered silk, including weight of packing.....   | 5 00             | 505           | Cloaks, coats and overcoats, of pure or union woollen fabrics, with silk trimmings or embroidery, containing silk, for women and girls, including weight of packing.....   | 9 00             |
| 62  | Towels, pure or union linen, white or colour, plain or sponge-like, including weight of packing.....  | 1 00             | 506           | Table-covers of any pure or union woollen material, plain or embroidered, including weight of packing.....   | 2 50             |
| 63  | Clothing or costumes, dressing gowns and blouses, jackets or coats, made of pure or union linen, of any description and fabrics, even if trimmed or embroidered with the same material, silk or ordinary metal ribbons, for women and girls, including weight of packing..... | 6 00             | 507           | Table-covers of any pure or union woollen material, with silk trimmings, including weight of packing.....  | 4 00             |
| 64  | Clothing or costumes, dressing gowns and blouses, jackets or coats, made of pure or union linen, of any description and fabrics, embroidered with belts and sashes made of cotton or union lace, for ladies and girls, including weight of packing.....                       | 8 00             | 508           | Table-covers of any pure or union woollen material, with silk trimmings, including weight of packing.....  | 4 00             |
| 65  | Clothing or costumes, made of pure or union linen fabrics, for children, including weight of packing.....   | 3 50             |               |  |                  |
| 66  | Braid, pure or union linen, plain or piped, including weight of packing.....  | 2 00             |               |  |                  |
| 67  | Shawls, pure or union linen, plain or trimmed, for tapestry or upholstery, including weight of packing.....   | 1 50             |               |  |                  |

SECTION V.

WOOLLEN GOODS.

|     |  |      |     |  |      |
|-----|--|------|-----|--|------|
| 468 | Curtain arms, pure wool or mixed with cotton, or any other vegetable fibre, with tassels and cords, even if cores are of other materials, for curtains, including weight of packing..... | 4 00 | 504 | Cloaks, coats and overcoats, of pure or union woollen fabrics, plain, trimmed or embroidered, for women and girls, including weight of packing.....                      | 7 00 |
| 469 | Curtain arms, pure wool or mixed with cotton, or any other vegetable fibre, even containing cores of other materials, trimmed with silk, including weight of packing.....                | 5 00 | 505 | Cloaks, coats and overcoats, of pure or union woollen fabrics, with silk trimmings or embroidery, containing silk, for women and girls, including weight of packing..... | 9 00 |
| 470 | Mantles or wraps, knitted, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing.....   | 5 00 | 506 | Table-covers of any pure or union woollen material, plain or embroidered, including weight of packing.....   | 2 50 |
| 471 | Mantles or wraps, knitted, pure or union wool, with silk designs or trimmings, including weight of packing.....  | 6 50 | 507 | Table-covers of any pure or union woollen material, with silk trimmings, including weight of packing.....  | 4 00 |
|     |  |      | 508 | Table-covers of any pure or union woollen material, with silk trimmings, including weight of packing.....  | 4 00 |

## SECTION V.—WOOLLEN GOODS—continued.

| Sched.<br>No. | Description.   | Duty.<br>Pes. c. | Sched.<br>No. | Description.   | Duty.<br>Pes. c. |
|---------------|--|------------------|---------------|--|------------------|
| 509           | Table-covers, pure or union woolen netting or crochet work, with silk trimmings or fringes including weight of packing .....kilo.  | 6 50             | 551           | Long clothes, pure or union woolen material, plain, trimmed or embroidered, including weight of packing .....kilo.   | 7 00             |
| 510           | Dress coats or frock coats of cloth or cashmere, pure or union, without embroidery, for military men, each .....each   | 8 00             | 552           | Long clothes, pure or union woolen material, trimmed or embroidered silk, or containing silk, including weight of packing .....kilo.   | 9 00             |
| 511           | Dress coats or frock coats of cloth or cashmere, pure or union, with silver or gold braid or embroidery, either fine or imitation, for military men, each .....each  | 20 00            | 553           | Chenille or shaggy cord, pure or union wool, including weight of packing .....kilo.  | 4 00             |
| 512           | Cashmere or "Casinetto," woolen, with union or cotton or any other vegetable fibre, including weight of packing (Note 12).....kilo.  | 1 50             | 554           | Fine felts, woolen, for piano hammers, hats and similar uses, including weight of packing .....kilo.   | 1 25             |
| 513           | Cashmere, pure wool, including weight of packing (Note 12).....kilo.   | 3 00             | 555           | Felt, ordinary woolen, including weight of packing .....kilo.  | 0 60             |
| 514           | Waistcoats, any pure or union woolen material, each .....each  | 3 00             | 556           | Bombazette or woolen alpaca, mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.  | 1 00             |
| 515           | Jackets or coats, any pure or union woolen material, for men .....each   | 8 00             | 557           | Bombazette or woolen alpaca, pure, including weight of packing .....kilo.  | 3 00             |
| 516           | Jackets or coats, made of alpaca, gold grain or any other similar fabrics .....each  | 2 00             | 558           | Fringes, pure or union wool, including weight of packing .....kilo.  | 4 00             |
| 517           | Cheviots, woolen with admixture of cotton or any other vegetable fibre, including weight of packing (Note 12).....kilo.  | 1 50             | 559           | Fringes of pure or union wool, with silk trimmings, including weight of packing .....kilo.   | 6 00             |
| 518           | Cheviots, pure wool, including weight of packing (Note 12).....kilo.   | 3 00             | 560           | Flannel, woolen, with mixture of cotton or any other vegetable fibre, including weight of packing .....kilo.   | 1 50             |
| 519           | Girdles, pure or union wool, for trappings, including weight of packing .....kilo.   | 2 50             | 561           | Flannel, pure wool, including weight of packing .....kilo.   | 3 00             |
| 520           | Ribbons, or bands for girdles, pure or union wool, including weight of packing .....kilo.  | 1 50             | 562           | Dress or tail coats (for evening wear) of any woolen material, pure or union, with or without silk lining .....each  | 15 00            |
| 521           | Ribbons, pure or union wool, white or colour, including weight of packing .....kilo.   | 2 00             | 563           | Blankets, fine or medium, pure or union woolen material, gross weight .....kilo.   | 0 70             |
| 522           | Ribbons, braids or cords, pure or union wool, with elastic web, up to 4 cms. wide, including weight of packing .....kilo.  | 3 00             | 564           | Blankets, ordinary, pure or union woolen material, gross weight .....kilo.   | 0 50             |
| 523           | Ribbons or bands of woolen velvet, pure or mixed with any vegetable fibre, including weight of packing .....kilo.  | 4 00             | 565           | Fustias, any pure or union woolen fabric, plain or trimmed, including weight of packing .....kilo.   | 4 00             |
| 524           | Belts, pure or union wool, with or without elastic web, plain or embroidered with same material, including weight of packing .....kilo.  | 3 00             | 566           | Braid, pure or union wool, including weight of packing .....kilo.  | 4 00             |
| 525           | Belts, pure or union wool, with silk trimmings or embroidery, or containing silk, including weight of packing .....kilo.   | 4 00             | 567           | Braid, pure or union wool, with silk trimmings, including weight of packing .....kilo.   | 6 00             |
| 526           | Headgear (bonnets) of any pure or union woolen fabric, plain, trimmed or embroidered same material, each .....doz.   | 8 00             | 568           | Caps, Basque's caps or tam-o'-shanters, of any pure or union woolen material, plain, trimmed or embroidered with same material .....doz.   | 6 00             |
| 527           | Headgear (bonnets) or any pure or union woolen fabric, with silk trimmings or embroidery, or containing silk .....doz.   | 10 00            | 569           | Caps, Basque's caps or tam-o'-shanters, of any pure or union woolen fabric, trimmed or embroidered .....doz.   | 8 00             |
| 528           | Counterpanes or bed spreads of woolen netting or crochet work, pure or union wool, with or without linings, including weight of packing .....kilo.   | 5 00             | 570           | Cloth caps, military, with metal braid or embroidery .....each   | 1 50             |
| 529           | Neckties, pure or union wool, plain and without any trimmings, including weight of packing .....kilo.  | 4 00             | 571           | Gloves, pure or union wool hosiery web, including weight of packing .....kilo.   | 6 00             |
| 530           | Neckties, pure or union wool, with silk trimmings or embroidery, including weight of packing .....kilo.  | 5 00             | 572           | Yarn, wool, for weaving or embroidery, gross weight .....kilo.   | 0 50             |
| 531           | Braid or woolen (pure or union) cord, even if in combination with or with core of other material, including weight of packing .....kilo.   | 3 00             | 573           | Yarn, woolen, for weaving or embroidery, braided silk or metal, including weight of packing .....kilo.   | 1 25             |
| 532           | Corsets, male of pure or union cotton fabrics, with or without trimmings, including weight of packing .....kilo.   | 4 00             | 574           | Baby linen, of pure or union woolen fabrics, plain, trimmed or embroidered same material, even if they contain pieces of cotton or linen, for children, including weight of packing .....kilo.                           | 7 00             |
| 533           | Cot lengths and special pure or union woolen fabrics, plain, embroidered or woven with same material, for waistcoats, including weight of packing .....kilo.   | 3 00             | 575           | Baby linen of pure or union woolen material, trimmed or embroidered silk, even if they contain pieces of cotton or any other vegetable fibre, including weight of packing .....kilo.                                     | 9 00             |
| 534           | Cot lengths and special pure or union woolen fabrics, with silk trimmings and embroidery, for waistcoats, including weight of packing .....kilo.   | 4 00             | 576           | Frieze, woolen, of any pure or union woolen material, including weight of packing (Note 12).....kilo.  | 1 00             |
| 535           | Cot lengths of any pure or union woolen fabrics which arrive wrapped up, pinned or tacked in special form, even if they contain trimmings or embroidery of the same material, for ladies' costumes, including weight of packing .....kilo. | 4 00             | 577           | Frieze, pure wool, including weight of packing (Note 12).....kilo.   | 3 00             |
| 536           | Cot lengths of any pure or union woolen fabrics which arrive wrapped up, pinned or tacked in special form, with silk trimmings or embroidery or containing silk, for ladies' costumes, including weight of packing .....kilo.              | 5 50             | 578           | Wool, fleece or carded, gross weight .....kilo.  | 0 20             |
| 537           | Curtains of any pure or union woolen material, plain, trim or embroidered or with or without trimmings of the same material, including weight of packing .....kilo.  | 3 50             | 579           | Bunting mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.   | 1 50             |
| 538           | Curtains of any pure or union woolen material, with silk trimmings, embroidery or fringes, or containing silk, including weight of packing .....kilo.  | 5 00             | 580           | Bunting without admixture of any description, including weight of packing .....kilo.   | 3 00             |
| 539           | Collars, pure or union wool, trimmed or embroidered, including weight of packing .....kilo.  | 8 00             | 581           | Bunting, pure or mixed with cotton or any other vegetable fibre, with silk stripes or knots, including weight of packing .....kilo.  | 3 50             |
| 540           | Collars made of pure or union woolen fabric, with silk trimmings or embroidery, including weight of packing .....kilo.   | 12 00            | 582           | Lasting, wool mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.   | 1 00             |
| 541           | Damask of pure or union wool, including weight of packing .....kilo.   | 2 00             | 583           | Lasting, pure wool, including weight of packing .....kilo.   | 2 00             |
| 542           | Damask of pure or union wool, relieved silk or containing silk, including weight of packing .....kilo.   | 4 00             | 584           | Frock coats of any pure or union woolen material .....each   | 10 00            |
| 543           | Aprons, pure or union woolen material, with or without trimmings or embroidery, including weight of packing .....kilo.   | 4 00             | 585           | Garters or suspenders of pure or union wool, with or without elastic web, including weight of packing .....kilo.   | 4 00             |
| 544           | Aprons, pure or union woolen material, with silk trimmings or embroidery, including weight of packing .....kilo.   | 5 00             | 586           | Mourning cloth, of union woolen material, including weight of packing .....kilo.   | 3 00             |
| 545           | Lasting, pure or union wool, including weight of packing .....kilo.  | 1 00             | 587           | Cloaks, woolen slag, pure or union, double cloth, for travelling .....each   | 4 00             |
| 546           | Knitted elastic web, of pure or union wool, including weight of packing .....kilo.   | 3 00             | 588           | Mantelets or mantillas, pure wool or mixed with cotton or any other vegetable fibre, the greatest portion thereof being trimmed or embroidered with beads, glass, metal or paste, including weight of packing .....kilo. | 3 00             |
| 547           | Applications of pure or union woolen fabric, with cotton or any other vegetable fibre, including weight of packing .....kilo.  | 4 00             | 589           | Mantelets or mantillas, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.  | 6 00             |
| 548           | Applications of pure or union woolen cloth, with silk embroidery, or containing silk, including weight of packing .....kilo.   | 5 50             | 590           | Saddle cloths, pure or union wool, with or without trimmings, gross weight .....kilo.  | 1 00             |
| 549           | Lace, pure or union wool, including weight of packing .....kilo.   | 5 00             | 591           | Manufactured goods, worsted, woolen or hosiery fabrics, made of pure or union wool, not otherwise specified, including weight of packing .....kilo.  | 3 00             |
| 550           | Knitted shoes, pure or union wool, with or without soles, for infants, including weight of packing .....kilo.  | 4 00             | 592           | Hose, knitted, pure or union wool, including weight of packing .....kilo.  | 2 50             |
|               |  |                  | 593           | Merinos, wool mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.   | 1 50             |
|               |  |                  | 594           | Merinos, pure wool, including weight of packing .....kilo.   | 3 00             |
|               |  |                  | 595           | Merinos, pure or union wool, with silk stripes or knots, including weight of packing .....kilo.  | 3 50             |
|               |  |                  | 596           | Muslin, wool, mixed with cotton or any other vegetable fibre, including weight of packing .....kilo.   | 1 50             |
|               |  |                  | 597           | Muslin, pure wool, including weight of packing .....kilo.  | 3 00             |
|               |  |                  | 598           | Muslin, pure or union wool, with silk stripes or knots, including weight of packing .....kilo.   | 6 00             |
|               |  |                  | 599           | Trousers of any pure or union woolen material .....each  | 3 50             |

| Sched.<br>No.              | Description.  | Duty<br>Pes. c. | Sched.<br>No. | Description.  | Duty<br>Pes. c. |
|----------------------------|---|-----------------|---------------|---|-----------------|
| 500                        | Trousers of any pure cotton woolen material, with braid or embroidery, for military use, each   | 8 00            | 638           | Mantles or wraps, of pure or union silk lace, including weight of packing   | 12 00           |
| 601                        | Woollen cloth, mixed with cotton or any other vegetable fibre, including weight of packing (Note 12)  | 1 50            | 639           | Trimmings, silk, pure or union, including weight of packing   | 10 00           |
| 602                        | Woollen cloth, pure wool, including weight of packing (Note 12)   | 3 00            | 640           | Trimmings, diaphanous, pure or union silk fabrics, such as muslio, gauze, tulle or lace, including weight of packing  | 16 00           |
| 603                        | Coarse woollen cloth, mixed with cotton or any other vegetable fibre, including weight of packing   | 1 50            | 641           | Trimmings of pure or union silk fabrics, the larger portion of which contains beads, glass, metal or paste, including weight of packing                                   | 6 00            |
| 604                        | Coarse woollen cloth, pure wool, including weight of packing  | 3 00            | 642           | Cushions of pure or union silk fabric, plain, trimmed or embroidered, including weight of packing   | 8 00            |
| 605                        | Large square shawls, cashmere, wool, merinos or bunting, pure or mixed with cotton or any other vegetable fibre, including weight of packing  | 3 00            | 643           | Cushions of pure or union silk fabric, plain, trimmed or embroidered, filled with cotton, down, horsehair or trimmings of pure or union silk, including weight of packing | 4 00            |
| 606                        | Large square shawls, pure or union woollen, with silk fringes or with embroidery of any material, including weight of packing   | 4 00            | 644           | Silk hosiery web goods or manufactures, pure or union, not otherwise specified, including weight of packing   | 15 00           |
| 607                        | Umbrellas, covered pure woollen or mixed with cotton or any other vegetable fibre   | 1 00            | 645           | Union silk goods or manufactures, with or without embroidery, not otherwise specified, including weight of packing  | 8 00            |
| 608                        | Small umbrellas, covered pure woollen or mixed with cotton or any other vegetable fibre   | 0 80            | 646           | Union silk goods or manufactures, trimmed with beads, glass, metal or paste, not otherwise specified, including weight of packing   | 6 00            |
| 609                        | Gaiters or spats, of any pure or union woollen material, including weight of packing  | 2 50            | 647           | Pure silk goods or manufactures, not otherwise specified, including weight of packing   | 12 00           |
| 610                        | Ponchos, men's shawls or plaids, of wool, pure or union, including weight of packing  | 2 00            | 648           | Pure silk goods or manufactures, not otherwise specified, trimmed or embroidered with beads, glass, metal or paste, including weight of packing                           | 9 00            |
| 611                        | Lace trimmings, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing  | 4 00            | 649           | Articles or manufactured goods, of diaphanous silk or lace, pure or union, such as tulle or gauze, or tulle or lace, not otherwise specified, including weight of packing | 16 00           |
| 612                        | Lace trimmings, pure wool or mixed with cotton or any other vegetable fibre containing silk, including weight of packing  | 5 50            | 650           | Bands, Canton crepe silk, pure or union, plain or damasked, including weight of packing   | 8 00            |
| 613                        | Mufflers of any woollen material, pure or mixed with cotton or any other vegetable fibre, including weight of packing   | 3 00            | 651           | Bands, pure or union silk netting, including weight of packing  | 10 00           |
| 614                        | Mufflers of any woollen material, pure or mixed with cotton or any other vegetable fibre, with silk fringes or embroidered any material, including weight of packing  | 4 00            | 652           | Bunting, pure or union silk, including weight of packing  | 10 00           |
| 615                        | Reps, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing  | 2 00            | 653           | Dressing gowns, of any pure or union silk material, plain, trimmed or embroidered, padded or not, for men, including weight of packing                                    | 10 00           |
| 616                        | Reps, pure or union woollen, with silk stripes or designs, including weight of packing  | 3 00            | 654           | Blond lace, pure or union silk, including weight of packing   | 16 00           |
| 617                        | Coats or jackets and blouses of woollen hosiery web, pure or union, including weight of packing   | 1 00            | 655           | Boas, pure or mixed silk, including weight of packing   | 16 00           |
| 618                        | Serge, woollen, mixed with cotton or any other vegetable fibre, for linings, including weight of packing  | 4 00            | 656           | Tassels, pure or union silk, even if cores are of cotton or wool, including weight of packing   | 6 00            |
| 619                        | Serge, pure wool, for linings, including weight of packing  | 2 00            | 657           | Dorothy bags, any pure or union silk material, with or without trimmings of other materials, including weight of packing  | 6 00            |
| 620                        | Serge, pure or union wool, with silk stripes or designs, for linings, including weight of packing   | 3 00            | 658           | Buttons, silk or material containing natural or artificial silk, lined and woven, including weight of packing   | 5 00            |
| 621                        | Hats, felt, vicuña and imitations, of any size and shape, including weight of packing   | 3 00            | 659           | Brocade, lamas, tissue and damask, pure or union silk, containing fine or imitation metal thread, including weight of packing   | 8 00            |
| 622                        | Hats, felt, vicuña and imitations, of any size and shape, trimmed, for ladies and girls, including weight of packing  | 7 00            | 660           | Half hose or socks, silk hosiery fabrics, pure or union, including weight of packing  | 15 00           |
| 623                        | Sunshades, covered pure or union woollen, trimmed or embroidered same material  | 1 00            | 661           | Pants, silk hosiery fabrics, pure or union, including weight of packing   | 15 00           |
| 624                        | Sunshades, covered pure or union woollen, trimmed or embroidered silk   | 1 50            | 662           | Chemises and camisoles of pure or union silk material, plain, trimmed or embroidered, including weight of packing   | 15 00           |
| 625                        | Woollen fabrics, pure or union, transparent, crepe-like, open-work or trimmed, including weight of packing (Note 13)  | 3 00            | 663           | Undervests of pure or union silk hosiery fabric, including weight of packing  | 15 00           |
| 626                        | Woollen fabrics, pure or union, containing silk yarn in the web or warp, forming designs, including weight of packing (Note 13)   | 4 00            | 664           | Cloaks, capes or theatre wraps, of pure or union silk, plain, trimmed or embroidered, for ladies and girls, including weight of packing                                   | 15 00           |
| 627                        | Velvet and plush, woollen, pure or mixed with cotton or any other vegetable fibre, plain or trimmed, including weight of packing  | 4 00            | 665           | Masks, face, pure or union silk, including weight of packing  | 15 00           |
| 628                        | Braces or suspenders, pure wool or mixed with cotton or any other vegetable fibre, plain or trimmed, including weight of packing  | 4 00            | 666           | Table-covers of any pure or union silk material, plain, trimmed or embroidered, including weight of packing   | 9 00            |
| 629                        | Braces or suspenders, pure wool or mixed with cotton or any other vegetable fibre, with silk trimmings or embroidery, including weight of packing   | 6 00            | 667           | Waistcoats of any pure or silk material   | 4 50            |
| 630                        | Bands, woollen fabric, pure or mixed with cotton or any other vegetable fibre, with open-work, embroidered or trimmed same material, including weight of packing  | 4 00            | 668           | Shawls, large square, pure or union silk, plain, trimmed or embroidered, including weight of packing  | 12 00           |
| 631                        | Bands, woollen fabric, pure or mixed with cotton or any other vegetable fibre, with open-work or embroidered silk, including weight of packing  | 5 50            | 669           | Ribbons, union silk, including weight of packing  | 6 00            |
| 632                        | Clothing or costumes, dressing-gowns, blouses and jackets made of woollen material, pure or mixed with cotton or any other vegetable fibre of any description, even if adorned with cotton or linen lace or embroidered strips, silk or ordinary metal ribbons, for ladies and girls, including weight of packing | 7 00            | 670           | Ribbons of pure silk, including weight of packing   | 12 00           |
| 633                        | Clothing or costumes, dressing-gowns, blouses and jackets made of woollen material, pure or mixed with cotton or any other vegetable fibre, with silk trimmings or with silk fringes or with belts and sashes made of cotton or linen lace, for ladies and girls, including weight of packing                     | 9 00            | 671           | Ribbons, pure or union silk velvet, including weight of packing   | 10 00           |
| 634                        | Clothing or costumes of woollen material, pure or mixed with cotton or any other vegetable fibre, of any description, with or without trimmings, for children, including weight of packing  | 5 00            | 672           | Ribbons, braid and cord, pure or union silk, with elastic web, brocade or metal trimmings, including weight of packing  | 4 00            |
| 635                        | Braks, pure wool or mixed with cotton or any other vegetable fibre, plain or piped, including weight of packing   | 2 00            | 673           | Belts, pure or union silk, with or without elastic web, plain, trimmed or embroidered, including weight of packing  | 8 00            |
| 636                        | Shag, pure wool or mixed with cotton or any other vegetable fibre, including weight of packing  | 3 00            | 674           | Transparent silk fabrics, pure or union, for sieves or sifters, including weight of packing   | 9 00            |
| SECTION VI.<br>SILK GOODS. |   |                 | 675           | Headgear (bonnets), of pure or union silk, plain, trimmed or embroidered  | 15 00           |
| 637                        | Curtain arms, pure or union silk, with tassels and cords, for curtains, even if cores are made of other material, including weight of packing   | 6 00            | 676           | Counterpanes or bed-spreads of silk netting or material, pure or union, with or without linings, plain, trimmed or embroidered, including weight of packing               | 9 00            |
|                            |   |                 | 677           | Counterpanes lined with silk or silk-containing material, filled with cotton or down, including weight of packing   | 4 00            |
|                            |   |                 | 678           | Neckties of pure or union silk, including weight of packing   | 10 00           |
|                            |   |                 | 679           | Neckties of pure or union silk, with cores of any other materials, including weight of packing  | 6 00            |
|                            |   |                 | 680           | Neckwear of pure or union diaphanous silk fabrics, for ladies, including weight of packing  | 16 00           |
|                            |   |                 | 681           | Cori, pure or union silk, even if cores contain other materials, including weight of packing  | 4 00            |
|                            |   |                 | 682           | Corsets, of pure or union silk materials, with or without trimmings, including weight of packing  | 5 00            |
|                            |   |                 | 683           | Cut lengths and special silk fabrics, pure or union, plain or embroidered, for waistcoats, including weight of packing  | 7 00            |



## SECTION VI. SILK GOODS—continued.

| Sched. No. | Description.  | Duty. Pes. c. | Sched. No.            | Description.   | Duty. Pes. c. |
|------------|---|---------------|-----------------------|--|---------------|
| 684        | Cut lengths of union silk material, such as gros, moiré, satin, taffeta, ottoman, surrah, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing .....                | 8 00          | 727                   | Handkerchiefs, tulle, gauze, lawn or muslin, pure or union silk, with or without trimmings, including weight of packing .....  | 25 00         |
| 685        | Cut lengths of pure silk fabrics, such as gros, moiré, satin, taffeta, ottoman, surrah, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing .....                  | 11 00         | 728                   | Handkerchiefs, pure silk, plain, including weight of packing .....   | 12 00         |
| 686        | Cut lengths of pure or union silk material, such as crepon, muslin, voile or other similar silk fabrics, which arrive wrapped up, pinned or tacked in special form, plain, trimmed or embroidered, for ladies' dresses, including weight of packing ..... | 20 00         | 729                   | Handkerchiefs, pure silk, embroidered, including weight of packing .....   | 15 00         |
| 687        | Curtains, made of pure or union silk material, plain, trimmed or embroidered, including weight of packing .....   | 8 00          | 730                   | Handkerchiefs, union silk, including weight of packing .....   | 6 00          |
| 688        | Crepon, pure or union (so-called English crepe), including weight of packing .....  | 12 00         | 731                   | Umbrellas, covered with pure or union silk fabric .....  | 1 25          |
| 689        | Collars of any pure or union silk material, plain, trimmed or embroidered, including weight of packing .....  | 16 00         | 732                   | Umbrellas, covered with pure or union silk fabric, with gold, silver or platinum mounted handle .....  | 2 00          |
| 690        | Damask silk, pure or union, for curtains and furniture covers, including weight of packing .....  | 5 00          | 733                   | Umbrellas, small, covered with pure or union silk fabric, plain and without any adornment, handle up to 56 cms. long .....   | 1 00          |
| 691        | Aprons, of pure or union silk materials, with or without embroidery, including weight of packing .....  | 12 00         | 734                   | Umbrellas, small, covered with pure or union silk fabric, plain and without any adornment, handle up to 56 cms. long, with gold, silver or platinum mounted handle .....                         | 1 50          |
| 692        | Applications of pure or union silk fabrics, including weight of packing .....   | 10 00         | 735                   | Silk tulle lace, pure or union, plain, trimmed or embroidered, including weight of packing .....   | 20 00         |
| 693        | Applications of pure silk material, the largest portion of which contains beads, glass, metal or other, including weight of packing .....   | 6 00          | 736                   | Lace trimmings, pure or union, including weight of packing .....   | 10 00         |
| 694        | Underskirts of fustian, pure or union silk, plain, trimmed or embroidered, including weight of packing .....  | 12 00         | 737                   | Reps, pure or union silk, including weight of packing .....  | 5 00          |
| 695        | Lace, pure or union silk, including weight of packing .....   | 16 00         | 738                   | Couts (jackets) of any pure or union silk material, for men .....  | 3 00          |
| 696        | Shoes, pure or union silk, with or without soles, for babies, including weight of packing .....   | 8 00          | 739                   | Floss silk, any colour, including weight of packing .....  | 5 00          |
| 697        | Long clothes (children's dresses), pure or union silk, plain, trimmed or embroidered, including weight of packing .....   | 15 00         | 740                   | Twisted silk, in skeins, for sewing, embroidery or weaving, including weight of packing .....  | 5 00          |
| 698        | Plush, pure or union silk, including weight of packing .....  | 6 00          | 741                   | Hats, silk, high cylindrical crown, of silk plush or silk satin, pure or union .....   | 2 00          |
| 699        | Chenille (cord) of pure or union silk, for trimmings, including weight of packing .....   | 10 00         | 742                   | Hat silk plush, any description and size, not otherwise specified, including weight of packing .....   | 4 00          |
| 700        | Fringes, pure or union silk, including weight of packing .....  | 10 00         | 743                   | Sunshades, covered with pure or union silk material, with trimmings, embroidered or painted .....  | 2 00          |
| 701        | Liniages, of any kind of pure or union silk, sewn up or ready cut, for umbrellas, sunshades, etc., including weight of packing .....  | 6 00          | 744                   | Sunshades, covered with pure or union silk material, trimmed, embroidered or with painting, with gold, silver or platinum-mounted handle .....   | 3 00          |
| 702        | Liniages, of any kind of pure or union silk, for hats, including weight of packing .....  | 9 00          | 745                   | Silk fabrics, pure, not otherwise specified, including weight of packing .....   | 15 00         |
| 703        | Borders, of pure silk, gauze, pure or union silk, for tapestry, including weight of packing .....   | 4 00          | 746                   | Silk fabrics, union, not otherwise specified, including weight of packing .....  | 8 00          |
| 704        | Blankets, floss silk, including weight of packing .....   | 2 00          | 747                   | Velvet, silk, pure or union, plain or trimmed, including weight of packing .....   | 12 00         |
| 705        | Braid, pure or union silk (trimmings), including weight of packing .....  | 10 00         | 748                   | Traces, pure or union silk, including weight of packing .....  | 6 00          |
| 706        | Braid, pure or union silk, the largest portion of which contains beads, glass, metal or paste, including weight of packing .....  | 6 00          | 749                   | Clothing or costumes, dressing-gowns, blouses or jackets, made of pure or union silk materials, plain, trimmed or embroidered, for ladies and girls, including weight of packing (Note 15) ..... | 20 00         |
| 707        | Gauze, lawn or grenadine, pure silk, plain, percalined, trimmed or embroidered, including weight of packing .....   | 10 00         | 750                   | Clothing or costumes, pure or union silk material, with or without trimmings, for children, including weight of packing .....  | 10 00         |
| 708        | Gauze, lawn or grenadine, union silk, plain, percalined, trimmed or embroidered, including weight of packing .....  | 10 00         | 751                   | Braid, pure or union silk, including weight of packing .....   | 5 00          |
| 709        | Raw silk fabrics, pure, plain, undyed or un-printed, including weight of packing .....  | 8 00          | 752                   | Veils, of pure union silk tulle, with or without trimmings or embroidery, including weight of packing .....  | 20 00         |
| 710        | Raw silk fabrics, union, undyed or un-printed, including weight of packing .....  | 4 00          | SECTION VII.          |  |               |
| 711        | Caps or tam-o'-shanters, of pure or union silk, plain, trimmed or embroidered .....   | 15 00         | IRON AND STEEL GOODS. |  |               |
| 712        | Gros, moiré, satin, taffeta, serge, ottoman, surrah, Canton crepe and other similar pure silk fabrics, including weight of packing .....  | 12 00         | 753                   | Button-hooks, iron or steel, with or without wooden, horn, bone or composition handle, including weight of packing .....   | 1 00          |
| 713        | Gros, moiré, satin, taffeta, serge, ottoman, surrah, Canton crepe and other similar union silk fabrics, including weight of packing .....   | 6 00          | 754                   | Tin-openers, iron, any description, including weight of packing .....  | 0 30          |
| 714        | Gloves, pure or union silk hosiery fabric, with or without trimmings, including weight of packing .....   | 15 00         | 755                   | Oil cups, of iron or tinplate, for machinery or other uses, including weight of packing .....  | 6 25          |
| 715        | Thread, twisted, pure or union silk, on wooden, metal or cardboard reels, for sewing, including weight of packing .....   | 4 00          | 756                   | Adornments, of iron or tin-plate, hollow or stamped, for buildings and gardens, such as cornices, mouldings, column heads and similar fittings, gross weight .....                               | 0 20          |
| 716        | Baby linen of pure or union silk, plain, trimmed or embroidered, even if containing pieces of other material, including weight of packing .....   | 15 00         | 757                   | Adornments and corner handles of nickel-plated iron, or silver-plated, for collars, including weight of packing .....  | 1 00          |
| 717        | Garters or suspenders, pure or union silk, plain, embroidered, trimmed or woven, with or without elastic web, including weight of packing .....   | 6 00          | 758                   | Adornments of nickel-plated or silver-plated iron or steel, for saddlery or upholstery, including weight of packing .....  | 0 75          |
| 718        | Mantillas or mantelets of pure or union silk lace, plain, trimmed or embroidered, including weight of packing .....   | 12 00         | 759                   | Sharpeners, steel, including weight of packing .....   | 0 30          |
| 719        | Mantillas or mantelets of pure or union silk lace, with embroidery or trimmings containing beads, glass, metal or paste, including weight of packing .....  | 9 00          | 760                   | Needles, steel, for hand or machine sewing, for embroidery, or weaving, up to 7½ cms. long, including weight of packing .....  | 0 40          |
| 720        | Hose, pure or union silk, including weight of packing .....   | 16 00         | 761                   | Needles, steel, for hand sewing, for embroidery, or weaving, more than 7½ cms. long, including weight of packing .....   | 0 25          |
| 721        | Muslin, pure silk, plain, trimmed or embroidered, including weight of packing (Note 11) .....   | 20 00         | 762                   | Stills, iron or tinplate, gross weight .....   | 0 35          |
| 722        | Muslin, union silk, plain, trimmed or embroidered, including weight of packing (Note 14) .....  | 10 00         | 763                   | Wire, iron or steel, whether galvanized or not, not otherwise specified, up to No. 18 Birmingham gauge, including weight of packing .....  | 0 50          |
| 723        | Sacredotal ornaments, including, with figured designs of pure or union silk material, even when embroidered or trimmed with fine or imitation metal braid, including weight of packing .....  | 6 00          | 764                   | Wire, iron or steel, whether galvanized or not, not otherwise specified, No. 19 Birmingham gauge upwards, including weight of packing .....  | 0 15          |
| 724        | Neckerchiefs, of pure or union silk, including weight of packing .....  | 17 00         | 765                   | Wire, iron or steel, covered with vegetable fibre, rubber or paper, for flowers or millinery, including weight of packing .....  | 0 30          |
| 725        | Large square shawls, of union silk, plain or trimmed, including weight of packing .....   | 6 00          | 766                   | Wire, iron or steel, whether galvanized or not, not otherwise specified, No. 19 Birmingham gauge upwards, including weight of packing .....  | 0 60          |
| 726        | Large square shawls, of any pure silk fabric, plain or trimmed, including weight of wrapping paper .....  | 12 00         | 767                   | Wire, iron or steel, gilded, silver-plated or nickel-plated, including weight of packing .....   | 0 80          |
|            |   |               | 768                   | Wire, iron or steel, flattened, for frame-making, including weight of packing .....  | 0 05          |
|            |   |               | 769                   | Hook nails, wrought iron, including gross weight .....   | 0 10          |
|            |   |               | 770                   | Hook nails, polished, nickel-plated or tinned iron, including weight of packing .....  | 0 30          |
|            |   |               | 771                   | Alphabets, tinplate, for marking (stencil work), including weight of packing .....   | 0 40          |
|            |   |               | 772                   | Safety-pins, iron or steel, including weight of packing .....  | 1 00          |
|            |   |               | 773                   | Fins, ordinary, iron or steel, including weight of packing .....   | 0 50          |
|            |   |               | 774                   | Pins, iron or steel, ordinary, small, with glass or porcelain heads, including weight of packing .....   | 1 00          |
|            |   |               | 775                   | Horn or collection plates, iron or steel, gross weight .....   | 0 12          |
|            |   |               | 776                   | Horse combs, iron, any description, including weight of packing .....  | 0 30          |
|            |   |               | 777                   | Mortars, iron, including weight of packing .....   | 0             |

| Duty.<br>Pes. c. | Description.   | Duty.<br>Pes. c. | No. | Description.  | Duty.<br>Pes. c. |
|------------------|--|------------------|-----|---|------------------|
|                  | 8 Portable stoves, iron, for heating water or other liquids, gross weight.....   | 0 30             | 828 | Lampadaries, candelabra and candlesticks, iron or tinplate, whether gilded, silver-plated or tinned or not, with or without stand of other material, when weighing more than 5 kgs. each, gross weight..... | 0 20             |
|                  | 9 Cruet stands, iron or tinplate, whether nickel-plated or not, with or without respective fittings, including weight of packing.....  | 1 00             | 829 | Pipes, iron, even if galvanized or tinned, up to 7 cms. internal diameter, gross weight.....  | 0 02             |
|                  | 0 Fish hooks, of any description, even if provided with line and float, including weight of packing.....   | 0 50             | 830 | Pipes, iron, even if galvanized or tinned, more than 7 cms. internal diameter, gross weight.....  | 0 01             |
|                  | 1 Appliances of iron or steel for loading cartridges, including weight of packing.....   | 2 00             | 831 | Pipes, iron, nickel-plated, lined copper or white-metal, gross weight.....  | 0 10             |
|                  | 2 Electrical appliances, iron, even if containing parts of copper or other materials, for domestic uses, such as cooking, ironing clothes and heating, including weight of packing.....                                | 0 30             | 832 | Masks, iron or steel wire, any description, for fencing or other similar uses.....  | 1 00             |
|                  | 3 Fittings, iron, whether tinned or nickel-plated or not, for display of goods, gross weight.....  | 0 25             | 833 | Barrows or trucks, iron, land type, gross weight.....   | 0 02             |
|                  | 4 Chandeliers, iron, of any description, gross weight.....   | 0 40             | 834 | Pumells or handles, iron, any description, including weight of packing.....   | 0 60             |
|                  | 5 Staples, iron or steel, of any description, with or without screw, including weight of packing.....  | 0 30             | 835 | Ferrules, iron, for walking sticks and other uses, including weight of packing.....   | 0 40             |
|                  | 6 Side arms, not otherwise specified, and component parts, including weight of packing.....  | 1 00             | 836 | Fencing, iron or steel wire, the wires not being thinner than No. 14 Birmingham gauge, gross weight.....  | 0 03             |
|                  | 7 Hoops, iron, with or without rivets, for casks and pipes, gross weight.....  | 0 05             | 837 | Fencing, iron or steel wire, containing wires thinner than No. 14 Birmingham gauge, gross weight.....   | 0 10             |
|                  | 8 Manufactured goods, of iron or steel, not otherwise specified, including weight of packing.....  | 1 00             | 838 | Sifters or strainers, iron wire or tinplate, including weight of packing.....   | 0 40             |
|                  | 9 Manufactured goods, of iron or steel wire, not otherwise specified, including weight of packing.....   | 1 00             | 839 | Ceiling, ornamental metal, gross weight.....  | 0 10             |
|                  | 0 Manufactured goods, tinplate, not otherwise specified, including weight of packing.....  | 0 40             | 840 | Pins and nails, iron, for pianos, including weight of packing.....  | 0 20             |
|                  | 1 Manufactured goods, of iron or steel, not otherwise specified, for industrial uses, public works or factories, including weight of packing.....  | 0 50             | 841 | Bridges, clavichord, iron, for guitars, including weight of packing.....  | 0 30             |
|                  | 2 Hoes and spades for agricultural purposes, including weight of packing.....  | 0 08             | 842 | Hob nails, iron or steel, for shoeing animals, gross weight.....  | 0 12             |
|                  | 3 Trays or waiters, tinplate, stamped, painted, varnished, tinned or nickel-plated, including weight of packing.....   | 0 60             | 843 | Nails, wrought iron or wire, galvanized or not, more than 25 mms. long, gross weight.....   | 0 10             |
|                  | 4 Scales, iron, any description, not otherwise specified, even if containing brass parts, gross weight.....  | 0 30             | 844 | Nails, iron, with brass, glass or porcelain head, including weight of packing.....  | 0 30             |
|                  | 5 Banisters, balconies and railings (for windows), iron, gross weight.....   | 0 20             | 845 | Cookers, iron, any description, net weight not exceeding 10 kgs. each, gross weight.....  | 0 30             |
|                  | 6 Buckets or pails, iron, any description, gross weight.....   | 0 30             | 846 | Cookers or kitcheners, iron, any description, net weight not exceeding 10 kgs. each, gross weight.....  | 0 10             |
|                  | 7 Buckets or pails, tinplate, any description, gross weight.....   | 0 40             | 847 | Mattresses, iron or steel wire, any description, gross weight.....  | 0 30             |
|                  | 8 Ball moulds, iron, any description, including weight of packing.....   | 0 30             | 848 | Mattresses or spring boxes, fitted with iron springs, filled with horsehair, wool, bristle or other similar materials, gross weight.....  | 0 40             |
|                  | 9 Baths or troughs, cast iron, even if enamelled or varnished (japanned), any description, with accessories or fittings, gross weight.....   | 0 10             | 849 | Corrugated frames, including weight of packing.....   | 0 30             |
|                  | 0 Baths or troughs, of rolled iron or tinplate, any description, with fittings, gross weight.....  | 0 20             | 850 | Collars, iron, nickel-plated or not, with or without skeleton, of other ordinary metal, for dogs, including weight of packing.....  | 0 50             |
|                  | 1 Crowbars, iron or steel, gross weight.....   | 0 10             | 851 | Flat pans, iron, tinned or not, gross weight.....   | 0 20             |
|                  | 2 Barrels, iron, gross weight.....   | 0 05             | 852 | Calipers, iron, for mechanics, including weight of packing.....   | 0 30             |
|                  | 3 Weighing machines, with platform, iron, any description, with accessories and fittings, when net weight does not exceed 200 kgs. each, gross weight.....   | 0 25             | 853 | Counterweights, iron, for lamps, windows and other similar uses, gross weight.....  | 0 05             |
|                  | 4 Weighing machines, with platform, iron, any description, with accessories and fittings, when net weight exceeds 200 kgs. each, gross weight (Note 16).....   | 0 15             | 854 | Glamers diamonds, steel, to cut glass, including weight of packing.....   | 1 00             |
|                  | 5 Iron column bases, gross weight.....   | 0 01             | 855 | Pen knives, pocket pattern, one or several parts, with horn, wooden, bone or iron handle, including weight of packing (Note 17).....  | 4 00             |
|                  | 6 Anvils, iron, any description, including weight of packing.....  | 0 10             | 856 | Pen knives, pocket pattern, with mother-of-pearl, tortoise-shell, ivory or imitation, or gilded or silver-plated handles, including weight of packing (Note 17).....  | 6 00             |
|                  | 7 Pumps, iron, for liquids, any description, gross weight.....   | 0 05             | 857 | Pen knives, with gold, silver or platinum handle, whatever be the alloy, including weight of packing (Note 17).....   | 25 00            |
|                  | 8 Buttons, iron or steel, of any description, without linings of other material, suitable for being sewn on or riveted, including weight of packing.....   | 0 50             | 858 | Knives and forks, wooden, horn, celluloid or bone handles.....  | 1 00             |
|                  | 9 Braziers, iron, net weight not exceeding 10 kgs. each, gross weight.....   | 0 30             | 859 | Knives and forks, ivory, imitation ivory, mother-of-pearl or silver-plated handles, not including cases.....  | 4 00             |
|                  | 0 Braziers, iron, net weight exceeding 10 kgs. each, gross weight.....   | 0 15             | 860 | Carving sets, knife and fork, wooden, horn, celluloid, iron or bone handles, with or without steel, whether in a case or not.....   | 1 50             |
|                  | 1 Clasp, iron wire, any description, including weight of packing.....  | 0 50             | 861 | Carving sets, knife and fork, ivory, imitation ivory, mother-of-pearl or silver-plated handles, with or without steel, whether in a case or not.....  | 3 00             |
|                  | 2 Axle boxes, iron or steel, for carts or carriages, gross weight.....   | 0 10             | 862 | Trouches, cast or wrought iron, for horses, etc., gross weight.....   | 0 10             |
|                  | 3 Chains, iron or steel, any description, shackles up to 32 mms. circumference, gross weight.....  | 0 30             | 863 | Soup ladles, soup, tea and coffee spoons, iron, tinned or nickel-plated, including weight of packing.....   | 0 50             |
|                  | 4 Chains, iron or steel, any description, shackles more than 32 mms. circumference gross weight.....   | 0 15             | 864 | Spoons, iron or steel, for gardeners, including weight of packing.....  | 0 30             |
|                  | 5 Chains, iron or steel, bronze-like or nickel-plated or not, for key-rings, including weight of packing.....  | 1 00             | 865 | Cutting blades, steel, for machinery, gross weight.....   | 0 15             |
|                  | 6 Boxes, tinplate, any description, net weight not exceeding 10 kgs. each, gross weight.....   | 0 25             | 866 | Table knives, wooden, horn, iron, celluloid or bone handles.....  | 0 50             |
|                  | 7 Boxes or cases, iron, any description, net weight exceeding 10 kgs. each, gross weight.....  | 0 15             | 867 | Table knives, ivory, imitation ivory, mother-of-pearl or silver-plated handle.....  | 2 50             |
|                  | 8 Cash boxes, iron, with automatic apparatus showing the sums deposited therein (Cash Registers), fitted with or without knobs, gross weight.....  | 0 30             | 868 | Knives, for mechanics or domestic uses, with bone, wooden or horn handle, including weight of packing.....  | 0 30             |
|                  | 9 Boxes, tinplate, any description, even if provided with labels, including weight of packing.....   | 0 10             | 869 | Bowie knives, with or without sheath, including weight of packing.....  | 0 75             |
|                  | 0 Cases containing assorted joiner's tools, including weight of packing.....   | 0 30             | 870 | Cords, steel, for musical instruments, including weight of packing.....   | 1 00             |
|                  | 1 Warning pans, tinplate, gross weight.....  | 0 30             | 871 | Chimneys, for sporting guns, including weight of packing.....   | 1 00             |
|                  | 2 Helsteads, folding beds, with or without springs, iron, any description, nickel-plated or having brass fittings, gross weight.....   | 0 40             | 872 | Chimneys or funnels, iron or steel, for machinery or boats, gross weight.....   | 0 05             |
|                  | 3 Helsteads, folding beds, with or without springs, of any description, nickel-plated or having brass fittings, gross weight.....  | 0 40             | 873 | Thimbles, iron or steel, including weight of packing.....   | 1 00             |
|                  | 4 Bells or call bells, iron, widest part being more than 10 cms. internal diameter, including weight of packing.....   | 0 50             | 874 | Axles, iron or steel, for wagons or carts, gross weight.....  | 0 10             |
|                  | 5 Call bells, iron or steel, either with push-knob or spring, also electric bells, even when containing parts made of other materials, whether nickel-plated or silver-plated or not, including weight of packing..... | 1 00             | 875 | Axles, iron or steel, for carriages, gross weight.....  | 0 10             |
|                  | 6 Conduits, pipes and brackets, iron, any description, for roofs, gross weight.....  | 0 10             | 876 | Funnels, iron or tinplate, any description and sinking, including weight of packing.....  | 0 40             |
|                  | 7 Lampadaries, candelabra and candlesticks, iron or steel, whether gilded, silver-plated or tinned or not, with or without stand of other material, when weighing up to 5 kgs. each, gross weight.....                 | 0 30             | 877 | Lathing work, iron or steel wire, gross weight.....   | 0 20             |
|                  |  |                  | 878 | Sporting guns, plain barrel, percussion or automatic, including weight of packing.....  | 2 00             |
|                  |  |                  | 879 | Sporting guns, plain barrel, other than percussion or automatic types, including weight of packing.....   | 0 80             |
|                  |  |                  | 880 | Spittoons, iron or tinplate, any description, including weight of packing.....  | 0 75             |
|                  |  |                  | 881 | Shackles, steel, any description, including weight of packing.....  | 1 00             |
|                  |  |                  | 882 | Swords, gala swords and sabres, with iron sheath, including weight of packing.....  | 1 00             |

| Sched.<br>No. | SECTION VII.—IRON AND STEEL GOODS—con.  | Duty.<br>Pes. c. | Sched.<br>No. | Description.  | Duty<br>Pes. c. |
|---------------|---|------------------|---------------|---|-----------------|
| 883           | Swords, gala swords and sabres, with leather, copper or white metal sheath, including weight of packing. . . . .  | 1 50             | 938           | Machines for agricultural or industrial purposes, public works or workshops, not otherwise specified, arranged to be driven by cranks, wheels, pedal or hand lever, net weight exceeding 100 kgs. each, and component parts thereof, gross weight. . . . .          | 0 00            |
| 884           | Spurs and screw spurs (for boots), iron, with or without fittings, including weight of packing. . . . .   | 1 25             | 939           | Machines for agricultural or industrial purposes, public works or workshops, not otherwise specified, arranged for draught (animal), hydraulic, steam or electric power, gross weight. . . . .  | 0 00            |
| 885           | Statues, figures, busts or mezzo-relievo work, iron, up to 1 kg. net weight each, including weight of packing. . . . .  | 1 00             | 940           | Power engines for driving machinery, of any description, steam, wind, hydraulic or electrical engines and motors, and spare parts, gross weight. . . . .  | 0 00            |
| 886           | Statues, figures, busts or mezzo-relievo work, iron, net weight exceeding 1 kg. up to 10 kgs. each, including weight of packing. . . . .  | 0 60             | 941           | Electrical appliances and electric motors, net weight not exceeding 20 kgs. each, and component parts thereof, also cut-outs, governors, transformers and switches, gross weight. . . . .   | 0 00            |
| 887           | Statues, figures, busts and mezzo-relievo work, iron, net weight exceeding 10 kgs. each, including weight of packing. . . . .   | 0 40             | 942           | Small machines, for domestic purposes, such as for mincing meat, squashing sundry substances, making ice, beating, grinding coffee and spices, and suitable for other similar purposes, net weight not exceeding 10 kgs. each, including weight of packing. . . . . | 0 30            |
| 888           | Stirrups, iron, any description, including weight of packing. . . . .   | 1 00             | 943           | Typewriters, reckoning, numbering, cancelling and other similar machines, for fixing, gross weight. . . . .   | 0 20            |
| 889           | Stoves or fireplaces, iron, net weight not exceeding 10 kgs. each, gross weight. . . . .  | 0 30             | 944           | Machines (tools) for fixing eyes, gross weight. . . . .   | 0 30            |
| 890           | Stoves or fireplaces, iron, net weight exceeding 10 kgs. each, gross weight. . . . .  | 0 10             | 945           | Machines or apparatus for chance games, even if containing wooden parts, gross weight. . . . .  | 0 00            |
| 891           | Fencing foils, with or without guard, including weight of packing. . . . .  | 0 40             | 946           | Ram pile drivers, gross weight. . . . .   | 0 00            |
| 892           | Lanterns, iron or tinplate, gross weight. . . . .   | 1 00             | 947           | Caps to conceal corks, iron, including weight of packing. . . . .   | 0 30            |
| 893           | Mat covers, iron wire cloth, including weight of packing. . . . .   | 0 60             | 948           | Masks, iron or steel wire, any description, for disguise, including weight of packing. . . . .  | 4 00            |
| 894           | Forges or portable furnaces, iron, gross weight. . . . .  | 0 50             | 949           | Medals, crosses and crucifix, iron, including weight of packing. . . . .  | 1 00            |
| 895           | Hits and saddles, for horses, any description, and component parts, including weight of packing. . . . .  | 0 10             | 950           | Moulds, iron or tinplate, any description, for sugar manufacture, including weight of packing. . . . .  | 0 00            |
| 896           | Fountains, iron, net weight not exceeding 50 kgs. each, gross weight. . . . .   | 1 50             | 951           | Moulds, iron or tinplate, any description, not otherwise specified, including weight of packing. . . . .  | 0 30            |
| 897           | Fountains, iron, net weight exceeding 50 kgs. each, gross weight. . . . .   | 0 25             | 952           | Iron furniture, any description, complete or separate parts, with or without marble tops or mirrors, gross weight. . . . .  | 0 00            |
| 898           | Saddle bows, iron, any description, for horses, etc., including weight of packing. . . . .  | 0 10             | 953           | Spangs, steel, for carriages, gross weight. . . . .   | 0 20            |
| 899           | Hairpins, wire, including weight of packing. . . . .  | 0 00             | 954           | Band springs, for carriages, steel, for clocks, watches or other uses, including weight of packing. . . . .   | 1 00            |
| 900           | Hooks, iron or steel, for poles or other uses, with or without metal or porcelain knobs, including weight of packing. . . . .   | 1 20             | 955           | Pruning knives, straight or curved, including weight of packing. . . . .  | 0 30            |
| 901           | Clips or fasteners, iron or steel, any description, for papers, etc., including weight of packing. . . . .  | 0 30             | 956           | Whittles (i.e., knives with spring), including weight of packing. . . . .   | 4 00            |
| 902           | Hangers, iron, for folding lamps and other similar uses, including weight of packing. . . . .   | 0 75             | 957           | Razors, for shaving, any description, with or without carbide case, including weight of packing. . . . .  | 4 00            |
| 903           | Pulley blocks, or tackle, iron or wood, gross weight. . . . .   | 0 30             | 958           | Razors, for shaving, in wooden, leather, or silk or other material cases, also so-called "Safety Razors," including weight of packing. . . . .  | 6 00            |
| 904           | Jacks, iron, for lifting heavy objects, gross weight. . . . .   | 0 05             | 959           | Razor blades for cock fights, including weight of packing. . . . .  | 8 00            |
| 905           | Clamps, iron or steel, any description, not otherwise specified, including weight of packing. . . . .   | 0 05             | 960           | Leads, iron or steel, for artisans, including weight of packing. . . . .  | 0 30            |
| 906           | Axes, gross weight. . . . .   | 0 20             | 961           | Iron or steel fittings for clothing, or boots and shoes, including weight of packing. . . . .   | 0 50            |
| 907           | Adzes, iron or steel, including weight of packing. . . . .  | 0 12             | 962           | Gridirons, iron, for domestic purposes, gross weight. . . . .   | 0 00            |
| 908           | Buckles, iron or steel, for waistcoats, trousers or belting, including weight of packing. . . . .   | 0 30             | 963           | Grates or fire bars, for boilers, gross weight. . . . .   | 0 20            |
| 909           | Horse shoes, iron, any description, for animals, gross weight. . . . .  | 0 50             | 964           | Skates, iron, even if containing parts of other materials, including weight of packing. . . . .   | 0 50            |
| 910           | Fittings, iron or steel, for doors, windows, furniture and carriages, not otherwise specified, including weight of packing. . . . .   | 0 30             | 965           | Bolts, iron, gross weight. . . . .  | 0 15            |
| 911           | Tools, ordinary, for workmen and agriculturists, not specified, including weight of packing. . . . .  | 0 12             | 966           | Kettles or boilers, iron, any description, for sugar mill or other similar uses, gross weight. . . . .  | 0 00            |
| 912           | Tools, fine, for artisans, not specified, including weight of packing. . . . .  | 0 30             | 967           | Kettles, iron, small, for domestic purposes, whether tinned or jappaned or not, gross weight. . . . .   | 0 25            |
| 913           | Tools, fine, watchmakers' and jewellers', including weight of packing. . . . .  | 0 30             | 968           | Weights, iron, loose, for scales and weighing machines, including weight of packing. . . . .  | 0 20            |
| 914           | Iron or steel, wrought into plates, bars and square sections for tyres, gross weight. . . . .   | 1 00             | 969           | Tones, iron or steel, any description, including weight of packing. . . . .   | 1 00            |
| 915           | Iron castings for household or domestic purposes, whether enamelled nor jappaned, gross weight. . . . .   | 0 01             | 970           | Iron plates, for column bases, gross weight. . . . .  | 0 01            |
| 916           | Iron or tinplate manufactured articles for domestic purposes, not otherwise specified, enamelled or tinned or not, gross weight. . . . .  | 0 12             | 971           | Iron plates, for column bases, gross weight. . . . .  | 0 01            |
| 917           | Enamel ware, iron or tinplate, for domestic uses, even if provided with designs, stamped or decorated, gross weight. . . . .  | 0 25             | 972           | Polished steel plates, for etching, including weight of packing. . . . .  | 0 10            |
| 918           | Cast iron, containing 25 per cent. or more Manganese alloy, gross weight (Note 18) . . . . .  | 0 30             | 973           | Nibs, steel, writing, any description, including weight of packing. . . . .   | 1 50            |
| 919           | Iron, corrugated, plated, drawn or other similar descriptions, for reinforced concrete buildings, gross weight. . . . .   | 0 02             | 974           | Pruners, iron or steel, with wooden handle, for cultural purposes, gross weight. . . . .  | 0 12            |
| 920           | Tin plates, plain, gross weight. . . . .  | 0 01             | 975           | Pulleys, iron, for machinery belting, gross weight. . . . .   | 0 02            |
| 921           | Tin plates, stamped, painted or jappaned, gross weight. . . . .   | 0 01             | 976           | Furces or bats, iron, silver-plated or nickel-plated or not, including weight of packing. . . . .   | 1 00            |
| 922           | Burners or roasters for coffee, etc., net weight not exceeding 10 kgs. each, gross weight (Note 19) . . . . .   | 0 05             | 977           | Presses, iron, for printing, gross weight. . . . .  | 0 02            |
| 923           | Magnets, artificial, iron or steel, including weight of packing. . . . .  | 0 30             | 978           | Presses, hydraulic or steam, gross weight. . . . .  | 0 02            |
| 924           | Cases, iron wire, including weight of packing. . . . .  | 0 50             | 979           | Presses, any description, for printing and lithographic work, gross weight. . . . .   | 0 02            |
| 925           | Plates rolled iron or tinplate, perforated, gross weight. . . . .   | 0 60             | 980           | Presses, iron, any description, for letter copying, gross weight. . . . .   | 0 20            |
| 926           | Plates, rolled iron, plain or channelled, gross weight. . . . .   | 0 01             | 981           | Presses, iron, for domestic uses, including weight of packing. . . . .  | 0 30            |
| 927           | Lamps or lanterns, iron, any description, gilded, silver-plated or nickel-plated or not, gross weight. . . . .  | 0 40             | 982           | Doors and windows, iron, any description, including weight. . . . .   | 0 06            |
| 928           | Tyres, iron or steel, for wheels, gross weight. . . . .   | 0 05             | 983           | Pelt, iron, any description, for boots and shoes, including weight of packing. . . . .  | 0 30            |
| 929           | Key rings, iron or steel, with or without chain, including weight of packing. . . . .   | 1 00             | 984           | Stub nails, wrought iron or wire, up to 25 mms. long, gross weight. . . . .   | 0 15            |
| 930           | Cocks, iron, any description, for casks, barrels and tubing, including weight of packing. . . . .   | 0 30             | 985           | Daggers, with or without sheath, for agricultural purposes, gross weight (Note 20) . . . . .  | 5 00            |
| 931           | Spanners (tools), for screwing and cutting pipes or tubing, gross weight. . . . .   | 0 15             | 986           | Daggers, with or without sheath, tortoise shell, mother-of-pearl, ivory, gilded or silver-plated handle, including weight of packing. . . . .   | 8 00            |
| 932           | Hammers, iron or tinplate, any description, enamelled or gilded or not, gross weight. . . . .   | 0 40             | 987           | Reflexes, iron or tinplate, any description, gross weight. . . . .  | 0 40            |
| 933           | Cutlasses and pruning knives, ordinary, without sheath, for agricultural purposes, gross weight. . . . .  | 0 12             | 988           | Clocks, iron or steel, for towers or buildings, also component parts, gross weight. . . . .   | 0 10            |
| 934           | Cutlasses, police weight (Note 20) . . . . .  | 0 25             | 989           | Rivets, iron, gross weight. . . . .   | 0 10            |
| 935           | Cutlasses, field, not otherwise specified, with or without sheath, including weight of packing. . . . .   | 0 50             | 990           | Washing troughs, iron, gross weight. . . . .  | 0 20            |
| 936           | Cutlasses, with hand guard, with or without sheath, including weight of packing. . . . .  | 0 75             |               |   |                 |
| 937           | Machinery for agricultural or industrial purposes, public works or workshops, not otherwise specified, when arranged to be driven by crank handle, pedal or hand lever, and when net weight does not exceed 100 kgs. each, and component parts thereof, gross weight. . . . . | 0 10             |               |   |                 |



TARIFF.]

| No.  | Sched. | Description.  | Duty.<br>Pes. c. | Sched.<br>No. | Description.  | Duty.<br>Pes. c. |
|------|--------|---|------------------|---------------|---|------------------|
| 91   |        | Spring, iron, for easy chair seats, including weight of packing.....kilo.   | 0 30             | 1043          | Wire, copper and copper alloys, covered with vegetable fibre, rubber or paper, for flowers and millinery, including weight of packing.....kilo.   | 0 60             |
| 92   |        | Curlet, iron, with or without accessories, including weight of packing.....kilo.  | 0 10             | 1044          | Wire, copper and copper alloys, covered wool or silk, for flowers and millinery, including weight of packing.....kilo.  | 1 20             |
| 93   |        | Washers, iron, for nails, screws or bolts, gross weight.....kilo.   | 0 10             | 1045          | Wire, copper, insulated, for electric light wiring in buildings, except silk covered wire, including weight of packing.....kilo.  | 0 30             |
| 94   |        | Scales or balances, iron, not otherwise specified, with accessories, gross weight (Note 16).....kilo.   | 0 30             | 1046          | Wire, copper, insulated, for electric light wiring in buildings, silk covered, including weight of packing.....kilo.  | 0 60             |
| 95   |        | Tut crackers, iron, any description, including weight of packing.....kilo.  | 0 50             | 1047          | Wire, copper, for electric wiring, up to No. 6 Birmingham gauge, covered with any insulating material, gross weight.....kilo.   | 0 10             |
| 96   |        | Wheels, iron, for carts, wagons, trucks, gross weight.....kilo.   | 0 10             | 1048          | Wire, copper and copper alloys, gilded or silver-plated, or nickel-plated, including weight of packing.....kilo.  | 1 60             |
| 97   |        | Saws, circular and band saws, for machinery, and separate teeth for the same, gross weight.....kilo.  | 0 10             | 1049          | Wire, copper and copper alloys, flattened, for frame-making purposes, including weight of packing.....kilo.   | 0 10             |
| 98   |        | Saws, hand type for mountain iron, gross weight.....kilo.   | 0 05             | 1050          | Hook nails, copper and copper alloys, any description, including weight of packing.....kilo.  | 0 50             |
| 99   |        | Brackets, iron, for insulators, gross weight.....kilo.  | 0 15             | 1051          | Alloys, lead and tin, with or without antimony or other metals, such as pewter, Britannia metal and Magdala, for bearings, gross weight.....kilo.   | 0 10             |
| 100  |        | Trucks, iron, up to 25 mms. long, gross weight.....kilo.  | 0 05             | 1052          | Alphabets, of copper and copper alloys plates, for marking purposes, including weight of packing.....kilo.  | 0 80             |
| 101  |        | Tanks, iron, gross weight.....kilo.   | 0 05             | 1053          | Alphabets, of zinc plate, for marking purposes, including weight of packing.....kilo.   | 0 60             |
| 102  |        | Capsules or stoppers of tin-plate, whether provided with cork disc or ring or not, for bottles, gross weight.....kilo.  | 0 40             | 1054          | Pins, ordinary, brass, any description, including weight of packing.....kilo.   | 0 75             |
| 1003 |        | Planistors, smithies and awils, iron, net weight not exceeding 5 kgs. each, including weight of packing.....kilo.   | 0 30             | 1055          | Safety pins, brass, plain and without any adornments, including weight of packing.....kilo.   | 1 25             |
| 1004 |        | Planistors, smithies and awils, iron, net weight exceeding 5 kgs. each, gross weight.....kilo.  | 0 05             | 1056          | Pins, copper and copper alloys, for hair dressing, hats or neckties, including weight of packing.....kilo.  | 3 00             |
| 1005 |        | Wire cloth, iron, gross weight.....kilo.  | 0 25             | 1057          | Horse combs, copper and copper alloys, including weight of packing.....kilo.  | 0 40             |
| 1006 |        | Pliers or piners, iron, any description, for artisans, including weight of packing.....kilo.  | 0 30             | 1058          | Mortars, copper or copper alloys, including weight of packing.....kilo.   | 0 40             |
| 1007 |        | Sugar tongs, for table use, whether nickel-plated or silver-plated or not, including weight of packing.....kilo.  | 1 00             | 1059          | Portable stoves, copper or copper alloys, for heating water or other liquids, including weight of packing.....kilo.   | 0 80             |
| 1008 |        | Forks, iron, with ivory, horn, iron or bone handle, doz. each.....kilo.   | 0 50             | 1060          | Craet stands, copper, brass, white metal or aluminium, with or without respective fittings, including weight of packing.....kilo.   | 2 00             |
| 1009 |        | Forks, iron, with ivory, mother-of-pearl or plated handle.....doz.  | 1 50             | 1061          | Fittings, copper or copper alloys, even if having cores or parts made of iron, whether gilded, silver-plated or nickel-plated, for the display of merchandise, gross weight.....kilo.   | 0 60             |
| 1010 |        | Forks, iron, of one solid piece, whether nickel-plated, or tinned, or not, including weight of packing.....kilo.  | 0 50             | 1062          | Chandeliers, copper or copper alloys, any description, whether gilded, silver-plated or nickel-plated or not, gross weight.....kilo.  | 0 50             |
| 1011 |        | Shears, pruning, iron or steel, for gardeners, including weight of packing.....kilo.  | 0 30             | 1063          | Staples, copper or copper alloys, any description, with or without screw, including weight of packing.....kilo.   | 0 60             |
| 1012 |        | Scissors, iron or steel, any description, form or size, not otherwise specified, including so-called hand shearing or hair clipping machines, including weight of packing.....kilo. | 1 00             | 1064          | Manufactured goods, copper or copper alloys, other than white metal, not otherwise specified, including weight of packing.....kilo.   | 2 00             |
| 1013 |        | Scissors, iron or steel, any description, shape or size, not otherwise specified, in case of including folding scissors, including weight of packing.....kilo.                      | 2 00             | 1065          | Manufactured goods, tin, zinc or lead, not otherwise specified, including weight of packing.....kilo.   | 1 00             |
| 1014 |        | Shears, for cutting tinplate, including weight of packing.....kilo.   | 0 30             | 1066          | Manufactured goods, copper or copper alloy wire, not otherwise specified, including weight of packing.....kilo.   | 2 00             |
| 1015 |        | Jugs or jars, iron, galvanized or tinned or not, gross weight.....kilo.   | 0 20             | 1067          | Manufactured goods, white metal and aluminium, not otherwise specified, including weight of packing.....kilo.   | 4 00             |
| 1016 |        | Corkscrews, iron or steel, any description and size, including weight of packing.....kilo.  | 1 00             | 1068          | Trays or waiters, copper, brass, white metal or aluminium, silver-plated, gilded or nickel-plated, including weight of packing.....kilo.  | 3 00             |
| 1017 |        | Screw presses, bench, for artisans, gross weight.....kilo.  | 0 12             | 1069          | Scales, copper or brass, not otherwise specified, even if containing parts of other materials, including weight of packing.....kilo.  | 0 60             |
| 1018 |        | Screws, iron or steel, weight not exceeding 25 grs. each, with or without nut, gross weight.....kilo.   | 0 30             | 1070          | Kitchen utensils, such as frying pans, stewing pans, skimmers and other sundry domestic utensils, copper or copper alloys, whether tinned or not, including weight of packing.....kilo.   | 0 00             |
| 1019 |        | Screws, iron or steel, weight exceeding 25 grs. each, with or without nut, gross weight.....kilo.   | 0 15             | 1071          | Kitchen utensils, such as frying pans, stewing pans, skimmers, and other sundry similar cooking utensils, aluminium, including weight of packing.....kilo.  | 1 50             |
| 1020 |        | Hand lathes, iron or steel, for blacksmiths and silver-smiths, gross weight.....kilo.   | 0 10             | 1072          | Horns, bunting, copper or copper alloys, including weight of packing.....kilo.  | 1 50             |
| 1021 |        | Traps, iron or steel, including weight of packing.....kilo.   | 0 30             | 1073          | Tassels, epaulettes, sword knots or other sundry similar manufactured articles, not otherwise specified, ordinary metal, gilded or silver-plated, including weight of packing.....kilo.   | 4 50             |
| 1022 |        | Traps, iron, even if tinned or galvanized, gross weight.....kilo.   | 0 02             | 1074          | Buttons, copper or copper alloys, brass-plated, also zinc, lead or tin buttons, to be sewn on or rivetted, including weight of packing.....kilo.  | 1 00             |
| 1023 |        | Tubes, iron, lined, brass, copper or white metal, gross weight.....kilo.  | 0 10             | 1075          | Buttons, copper and copper alloys, embossed and fancy patterns, for ladies' costumes or military uniforms, including weight of packing.....kilo.  | 2 00             |
| 1024 |        | Nuts, iron, any description, gross weight.....kilo.   | 0 15             | 1076          | Clasps or hooks, of copper wire or copper alloys, any description, including weight of packing.....kilo.  | 0 80             |
| 1025 |        | Unions, connections or anchorage pieces of iron, for buildings or other uses, gross weight.....kilo.  | 0 02             | 1077          | Clips and fasteners, copper or copper alloys, any description, for paper, including weight of packing.....kilo.   | 1 50             |
| 1026 |        | Rods, iron or steel, for carriages, whether lined or not with leather or cloth, including weight of packing.....kilo.   | 0 30             | 1078          | Bronze in tuques, gross weight.....kilo.  | 0 05             |
| 1027 |        | Rods, iron or steel, even if lined with cloth or leather, for articles of dress, including weight of packing.....kilo.  | 0 75             | 1079          | Chains, copper or copper alloys, including weight of packing.....kilo.  | 0 60             |
| 1028 |        | Cycles, iron, any description, including motor cycles, and separate component parts, gross weight.....kilo.   | 0 30             | 1080          | Coffee pots, copper or copper alloys, any description, including weight of packing.....kilo.  | 0 80             |
| 1029 |        | Girders, beams and columns, iron or steel, for constructional purposes, gross weight.....kilo.  | 0 04             | 1081          | Cases or boxes, copper or copper alloys, small, for toilet or other similar purposes, silver-plated, gilded or nickel-plated, with or without leather or silk linings or linings containing silk, including weight of packing.....kilo. | 2 00             |
| 1030 |        | Yokes, iron, gross weight.....kilo.   | 0 10             | 1082          | Cases or boxes, copper or copper alloys, not otherwise specified, when weight does not exceed 10 kgs. each, including weight of packing.....kilo.   | 0 60             |
| 1031 |        | Anvils, iron, for artisans, gross weight.....kilo.  | 0 05             | 1083          | Cases or boxes, copper or copper alloys, not otherwise specified, when weight exceeds 10 kgs. each, including weight of packing.....kilo.   | 0 30             |
| 1032 |        | Shoes, iron or steel, for constructional purposes, gross weight.....kilo.   | 0 04             | 1084          | Cases or boxes, tin, lead or zinc, small, for toilet or other similar uses, including weight of packing.....kilo.   | 1 50             |
|      |        |   |                  | 1085          | Cases or boxes, tin or lead, not otherwise specified, including weight of packing.....kilo.   | 0 30             |

## SECTION VIII.

## ARTICLES OF COPPER AND COPPER ALLOYS, ALUMINIUM, ZINC, LEAD AND TIN.

|      |  |  |      |
|------|--|--|------|
| 1033 |  | Curtain arms, copper or brass, any description, even if containing fittings of other materials, including weight of packing.....kilo.                                  | 1 50 |
| 1034 |  | Oil cups, copper, for machinery or other uses, including weight of packing.....kilo.   | 0 50 |
| 1035 |  | Adornments or fittings, copper, zinc, tin, lead or pewter, any description, stamped or hollow, for buildings, including weight of packing.....kilo.                    | 0 60 |
| 1036 |  | Adornments or fittings, tin, zinc or lead, for buildings and gardens, including weight of packing.....kilo.  | 0 40 |
| 1037 |  | Adornments and handles, copper, zinc, tin, lead or pewter, gilded, silver-plated or nickel-plated, for coffins, including weight of packing.....kilo.                  | 1 50 |
| 1038 |  | Adornments or fittings, copper, zinc, tin, lead or pewters, gilded, silver-plated or nickel-plated, for saddlers and upholsters, including weight of packing.....kilo. | 1 00 |
| 1039 |  | Needles, copper and copper alloys, for embroidery and weaving purposes, any description and size, including weight of packing.....kilo.                                | 1 00 |
| 1040 |  | Stills, copper, any description, of more than one gallon capacity, also component parts, gross weight.....kilo.  | 0 70 |
| 1041 |  | Wire, copper or brass, whether galvanized or not, not otherwise specified, up to No. 18 Birmingham gauge, including weight of packing.....kilo.                        | 0 10 |
| 1042 |  | Wire, copper or brass, whether galvanized or not, not otherwise specified, from No. 19 upwards Birmingham gauge, including weight of packing.....kilo.                 | 0 30 |

## SECTION VIII.—ARTICLES OF COPPER, &amp;c.—continued.

| Sched.<br>No. | Description.  | Duty.<br>Pes. c. | Sched.<br>No. | Description.  | Duty.<br>Pes. c. |
|---------------|---|------------------|---------------|---|------------------|
| 1086          | Bedsteads, folding beds, cots and cribs, brass, even if parts are of iron, gross weight . . . . . kilo.   | 0 45             | 1133          | Beal mouldings, copper and copper alloys, gilded, silver-plated or nickel-plated, for carriages, including weight of packing . . . . . kilo.  | 0 80             |
| 1087          | Bells and call bells, copper or copper alloys, more than 10 cms. internal diameter, including weight of packing . . . . . kilo.   | 0 60             | 1134          | Pringles, ordinary metal, whether gilded or silver-plated or not, including weight of packing . . . . . kilo.   | 6 00             |
| 1088          | Bells, copper or copper alloys, for table use, whether fitted or not with push-knob or spring, nickel-plated, silver-plated or gilded, including weight of packing . . . . . kilo.  | 1 50             | 1135          | Flower stands, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, including weight of packing . . . . . kilo.  | 2 00             |
| 1089          | Bells or electric bells, copper or copper alloys, including push-knobs, switch-boards, sign-bells and various other accessories, not otherwise specified, including weight of packing . . . . . kilo.   | 1 00             | 1136          | Flower stands, white metal or aluminium, including weight of packing . . . . . kilo.  | 4 00             |
| 1090          | Chandeliers, candelabra and candlesticks, copper and copper alloys, also white metal ones, whether gilded, silver-plated or nickel-plated or not, with or without stand of other materials, when the net weight does not exceed 10 kgs. each, including weight of packing . . . . . kilo. | 1 20             | 1137          | Match boxes, copper or copper alloys, or white metal, gilded, silver-plated or nickel-plated, including weight of packing . . . . . kilo.   | 2 00             |
| 1091          | Chandeliers, candelabra and candlesticks, copper or copper alloys, also white metal ones, whether gilded, silver-plated or nickel-plated or not, with or without stand of other materials, when the net weight exceeds 10 kgs. each, including weight of packing . . . . . kilo.          | 0 80             | 1138          | Fountains, copper, tin, zinc or alloys, net weight not exceeding 50 kgs. each, gross weight . . . . . kilo.   | 0 20             |
| 1092          | Chandeliers, candelabra and candlesticks, zinc, tin or pewter, any description, with or without stand of other materials, including weight of packing . . . . . kilo.   | 0 50             | 1139          | Fountains, copper, tin, zinc or alloys, net weight exceeding 50 kgs. each, gross weight . . . . . kilo.   | 0 20             |
| 1093          | Grooved pipes, of common, gilded or silver-plated metal, including weight of packing . . . . . kilo.  | 4 00             | 1140          | Detonating caps, copper or brass, for fire arms, including weight of packing . . . . . kilo.  | 1 00             |
| 1094          | Pipes or tubing, copper, copper alloys or white metal, gross weight . . . . . kilo.   | 0 20             | 1141          | Braid, ordinary metal, whether gilded or silver-plated or not, including weight of packing . . . . . kilo.  | 6 00             |
| 1095          | Pipes or tubing, lead or tin, gross weight . . . . . kilo.  | 0 05             | 1142          | Hair pins, copper wire or copper alloys, plain, including weight of packing . . . . . kilo.   | 2 00             |
| 1096          | Capsules, for sealing bottles, gross weight . . . . . kilo.   | 0 40             | 1143          | Hair pins, aluminium, with or without adornments of other materials, including weight of packing . . . . . kilo.  | 4 00             |
| 1097          | Pumpells or handles, copper or brass, any description, including weight of packing . . . . . kilo.  | 0 80             | 1144          | Hooks, copper or copper alloys, for poles, with or without porcelain or glass knobs, including weight of packing . . . . . kilo.  | 0 60             |
| 1098          | Sifters or strainers, copper wire, including weight of packing . . . . . kilo.  | 0 60             | 1145          | Hangers, copper or copper alloys, for holding lamps or other uses, including weight of packing . . . . . kilo.  | 0 60             |
| 1099          | Bridges, clavichord, copper or copper alloys, any description, for guitars, including weight of packing . . . . . kilo.   | 0 60             | 1146          | Buckles, copper or copper alloys, for trousers, waist-coats or belting, including weight of packing . . . . . kilo.   | 1 00             |
| 1100          | Nails, copper or brass, gross weight . . . . . kilo.  | 0 25             | 1147          | Buckles, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, for belts, hats or adornments (trimmings), including weight of packing . . . . . kilo.                         | 2 00             |
| 1101          | Nails, zinc, gross weight . . . . . kilo.   | 0 20             | 1148          | Fittings, copper or copper alloys, for doors, windows, furniture or carriages, not otherwise specified, including weight of packing . . . . . kilo.   | 0 60             |
| 1102          | Copper, bronze, white metal or aluminium, in ingots, gross weight . . . . . kilo.   | 0 05             | 1149          | Wire, fine, copper or brass, gilded, silver-plated or nickel-plated, including weight of packing . . . . . kilo.  | 1 60             |
| 1103          | Copper, brass, bronze, white metal or aluminium, in sheets and plates, gross weight . . . . . kilo.   | 0 20             | 1150          | Spangles, copper or brass, whether gilded or not, including weight of packing . . . . . kilo.   | 1 60             |
| 1104          | Copper, polished plates, for engraving purposes, including weight of packing . . . . . kilo.  | 0 10             | 1151          | Cases, wire, copper or copper alloys, including weight of packing . . . . . kilo.   | 1 20             |
| 1105          | Collars, copper or copper alloys and white metal, any description, for animals, including weight of packing . . . . . kilo.   | 1 00             | 1152          | Jewellery, imitation, copper or copper alloys, with or without adornments of other materials, including weight of packing . . . . . kilo.   | 3 00             |
| 1106          | Calipers, bronze or alloys for artisans, including weight of packing . . . . . kilo.  | 0 60             | 1153          | Jewellery, imitation, copper or copper alloys, gilded or silver-plated, including weight of packing . . . . . kilo.   | 4 50             |
| 1107          | Drawing instruments, bronze or alloys, sets in cases, whether with iron parts or not, including weight of packing . . . . . kilo.   | 1 00             | 1154          | Plates, rolled copper or copper alloys, perforated, gross weight . . . . . kilo.  | 0 25             |
| 1108          | Cord, ordinary, gilded or silver-plated metal, even if core is of other material, including weight of packing . . . . . kilo.   | 4 50             | 1155          | Plates, rolled copper, for pulp machine jackets, gross weight . . . . . kilo.   | 0 10             |
| 1109          | Crosses and crucifixes, copper or copper alloys, any description, including weight of packing . . . . . kilo.   | 2 00             | 1156          | Lamps or lanterns, copper or copper alloys, any description, whether gilded, silver-plated or nickel-plated or not, gross weight . . . . . kilo.  | 0 50             |
| 1110          | Crosses and crucifixes, tin, lead or zinc, any description, including weight of packing . . . . . kilo.   | 1 00             | 1157          | Foil, gilded or silver-plated metal, including weight of packing . . . . . kilo.  | 4 00             |
| 1111          | Thread-counters, bronze, brass or white metal, any description, including weight of packing . . . . . kilo.   | 1 00             | 1158          | Filings, copper or brass, gross weight . . . . . kilo.  | 0 15             |
| 1112          | Rowlocks, bronze or brass, for boats, also bearings for machinery, gross weight . . . . . kilo.   | 0 10             | 1159          | Filings, tin, lead or zinc, gross weight . . . . . kilo.  | 0 10             |
| 1113          | Thimbles, copper or copper alloys, even if containing iron parts, including weight of packing . . . . . kilo.   | 2 00             | 1160          | Lanterns, copper or copper alloys, gross weight . . . . . kilo.   | 0 50             |
| 1114          | Thimbles, aluminium or white metal, including weight of packing . . . . . kilo.   | 4 00             | 1161          | Key rings, copper or copper alloys, and copper chains for same, including weight of packing . . . . . kilo.   | 2 00             |
| 1115          | Funnels, aluminium, including weight of packing . . . . . kilo.   | 2 00             | 1162          | Cocks, copper or copper alloys, for casks, barrels and tubing, including weight of packing . . . . . kilo.  | 0 60             |
| 1116          | Funnels, copper or copper alloys, including weight of packing . . . . . kilo.   | 0 60             | 1163          | Ball cocks, copper or copper alloys, even if containing parts of iron, for boilers and tubing, including weight of packing . . . . . kilo.  | 0 20             |
| 1117          | Frost or rime, metal, whether gilded or silver-plated or not, including weight of packing . . . . . kilo.   | 2 00             | 1164          | Hammers, copper or copper alloys, gross weight . . . . . kilo.  | 0 50             |
| 1118          | Squares or rules, copper or copper alloys, any description, including weight of packing . . . . . kilo.   | 0 60             | 1165          | Marks or weights, copper or copper alloys, for scales, including weight of packing . . . . . kilo.  | 0 60             |
| 1119          | Spittoons, copper or copper alloys, or white metal, any description, including weight of packing . . . . . kilo.  | 1 50             | 1166          | Frauses, copper or copper alloys, white metal, aluminium, zinc, tin and corresponding glasswork, including weight of packing . . . . . kilo.  | 1 00             |
| 1120          | Enamel or tinsel, in sheet form, including weight of packing . . . . . kilo.  | 3 00             | 1167          | Medals, copper or copper alloys, any form or shape, silver-plated, gilded or nickel-plated, including weight of packing . . . . . kilo.   | 2 00             |
| 1121          | Enamel or tinsel, cut up, for embroidery or other uses, including weight of packing . . . . . kilo.   | 5 00             | 1168          | Medals, white metal or aluminium, any shape or size, including weight of packing . . . . . kilo.  | 4 00             |
| 1122          | Shackles, copper or copper alloys, or white metal, for smoking-rooms, including weight of packing . . . . . kilo.   | 2 00             | 1169          | Tape measures, copper or copper alloys, including weight of packing . . . . . kilo.   | 1 00             |
| 1123          | Edging, ordinary metal, whether silver-plated or gilded or not, including weight of packing . . . . . kilo.   | 6 00             | 1170          | Moulds, copper, brass, tin or zinc, any description, including weight of packing . . . . . kilo.  | 0 10             |
| 1124          | Spurs and screw spurs (for boots), copper or copper alloys or white metal, including weight of packing . . . . . kilo.  | 2 00             | 1171          | Mondlings, picture railings and roses, copper or copper alloys, whether gilded, silver-plated or nickel-plated or not, including weight of packing . . . . . kilo.                                      | 0 80             |
| 1125          | Tin, in bars or plates, gross weight . . . . . kilo.  | 0 05             | 1172          | Furniture, copper, brass, tin, zinc or any other materials, even if cores are made of iron, any description, complete or in parts, with or without marble tops or mirrors, gross weight . . . . . kilo. | 0 50             |
| 1126          | Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight not exceeding 1 kg. each, including weight of packing . . . . . kilo.   | 1 50             | 1173          | Ammunition pouches, metal, any description, including weight of packing . . . . . kilo.   | 1 00             |
| 1127          | Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight exceeding 1 kg. up to 10 kgs. each, including weight of packing . . . . . kilo.   | 1 00             | 1174          | Lead shot, gross weight . . . . . kilo.   | 0 13             |
| 1128          | Statues, figures, busts and mezzo-relievo work, brass, bronze or zinc, net weight exceeding 10 kgs. each, including weight of packing . . . . . kilo.   | 0 60             | 1175          | Levels, copper or copper alloys, any description, including weight of packing . . . . . kilo.   | 0 60             |
| 1129          | Stirrups, copper or copper alloys or white metal, any description, including weight of packing . . . . . kilo.  | 1 50             | 1176          | Articles of copper or copper alloys, any description, including weight of packing . . . . . kilo.   | 1 00             |
| 1130          | Counters, copper, brass or nickel, for plantations, including weight of packing . . . . . kilo.   | 0 50             | 1177          | Tuffol, gross weight . . . . . kilo.  | 0 40             |
| 1131          | Counters, copper, brass or nickel, not for plantations, including weight of packing . . . . . kilo.   | 2 00             | 1178          | Pecans (imitation), of metal, ordinary, any description or form, including weight of packing . . . . . kilo.  | 1 00             |
| 1132          | Counters, white metal or aluminium, any description, including weight of packing . . . . . kilo.  | 3 00             | 1179          | Kettles or boilers, copper, for sugar mills, gross weight . . . . . kilo.   | 0 10             |
|               |   |                  | 1180          | Kettles, copper or copper alloys, small, for domestic purposes, whether tinted or japanned or not, including weight of packing . . . . . kilo.  | 0 50             |
|               |   |                  | 1181          | Weights, copper or copper alloys, for scales or weighing machines, including weight of packing . . . . . kilo.  | 0 60             |

| hed.   | Description.  | Duty.<br>Pes. c. | Sched.<br>No. | Description.  | Duty.<br>Pes. c. |
|--|---|------------------|---------------|---|------------------|
| 32   | Plummetts, copper or copper alloys, for artisans, including weight of packing.....  | 0 60             | 1232          | Manufactured wooden goods, not otherwise specified, painted, gilded, varnished, japanned or inlaid, including weight of packing.....  | 1 00             |
| 33   | Lead, in bars, plates and sheets, gross weight.....   | 0 05             | 1233          | Manufactured wooden goods, not otherwise specified, with silk fabrics or materials containing silk, or leather, even if adorned with metal fittings, including weight of packing..... | 2 00             |
| 34   | Powder horns, metal, any description, including weight of packing.....  | 1 00             | 1234          | Stands, wooden, for fountains or bottles, any description and size, including weight of packing.....  | 1 00             |
| 35   | Lamp-bolts or brackets, copper and copper alloys, for incandescent electric light, gross weight.....  | 0 50             | 1235          | Seats and backs, wooden, for furniture, gross weight.....   | 0 30             |
| 36   | Purses or bags, copper or copper alloys, including weight of packing.....   | 2 00             | 1236          | Splinter bars, wooden, for carts and ploughs, gross weight.....   | 0 15             |
| 37   | Stub nails, copper or brass, even if core is made of iron, gross weight.....  | 0 30             | 1237          | Buckets, pails and troughs, wooden, any description, including weight of packing.....   | 0 30             |
| 38   | Pelt, copper or brass, any description, for boots and shoes, including weight of packing.....   | 0 70             | 1238          | Barrels, hogsheds and casks, empty, wooden, with or without hoops, gross weight.....  | 0 05             |
| 39   | Handles, copper, white metal, or aluminium, whether gilded, silver-plated or nickel-plated or not, for walking sticks, including weight of packing.....   | 2 00             | 1239          | Frames, wooden, for drawing, painting or embroidery, including weight of packing.....   | 0 40             |
| 40   | Burners, copper or copper alloys for lamps or lanterns, gross weight.....   | 0 50             | 1240          | Walking sticks, wooden, any description, whether fitted or not with knob or handle of any material other than gold, silver, platinum or white metal, including weight of packing..... | 2 00             |
| 41   | Reflectors, copper or copper alloys, silver-plated or nickel-plated, gross weight.....  | 0 50             | 1241          | Trunks or lockers, wooden, without linings of other material, including weight of packing.....  | 0 30             |
| 42   | Clocks, copper or brass, even if containing parts made of iron, also component parts, for buildings, gross weight.....  | 0 20             | 1242          | Trunks or lockers, wooden, lined with tin-plate, cotton or linen fabric, including weight of packing.....   | 0 40             |
| 43   | Watches, metal of any description, other than gold, silver and platinum, repetition pocket types.....   | 3 00             | 1243          | Folding screens, wooden, covered silk or cloth not containing silk or metal, gross weight.....  | 0 30             |
| 44   | Watches, metal of any description, other than gold, silver and platinum, non-repetition pocket types.....   | 1 00             | 1244          | Folding screens, wooden, covered silk fabrics or materials containing silk, or metal fittings, gross weight.....  | 0 40             |
| 45   | Rivets and washers, brass or copper, any description, gross weight.....   | 0 20             | 1245          | Key-hole fittings, wooden, for locks, including weight of packing.....  | 0 50             |
| 46   | Curling irons, copper or copper alloys, any description, with or without fittings, including weight of packing.....   | 1 50             | 1246          | Wooden cases, with compartments and various fittings, for printers, gross weight.....   | 0 20             |
| 47   | Washers, zinc or lead, for nails, screws and bolts, gross weight.....   | 0 10             | 1247          | Wooden cases, for rubber and other stamps, with or without inking pad, including weight of packing.....   | 0 60             |
| 48   | Scales or weighing machines, copper or brass, of any description, not otherwise stipulated, gross weight.....   | 0 60             | 1248          | Safes, wooden, lined zinc, for keeping ice or cooling meat and beverages, with or without parts of other materials, gross weight.....   | 0 20             |
| 49   | Soldering irons, copper, even if handle is of other materials, with or without heating apparatus, gross weight.....   | 0 30             | 1249          | Carts or vans, wooden, solely intended for delivery of light articles in town, with or without springs, gross weight.....   | 0 15             |
| 50   | Solder, copper, bronze or brass, gross weight.....  | 0 15             | 1250          | Barrows, wooden, one or two wheels, hand types, gross weight.....   | 0 02             |
| 51   | Solder, lead or tin, gross weight.....  | 0 10             | 1251          | Carts, vans and wagons, for heavy loads, gross weight.....  | 0 10             |
| 52   | Pump nails, copper or brass, even if spike is made of iron, gross weight.....   | 0 30             | 1252          | Carriages and motor cars of any description, with motor-engines, gross weight.....  | 0 20             |
| 53   | Nails or tacks, zinc, gross weight.....   | 0 25             | 1253          | Carriages, any description, bare coachwork, neither upholstered nor painted, gross weight.....  | 0 18             |
| 54   | Tanks, vessels or containers, made of metal, more than 20 litres capacity, for containing or carrying aerated water, including tubes or cocks to connect same with producing plant, gross weight..... | 0 10             | 1254          | Baby carriages, any description, for children, when used as perambulators, gross weight.....  | 0 30             |
| 55   | Wire cloth, copper or brass, gross weight.....  | 0 50             | 1255          | Bedsteads, wooden, for camping, gross weight.....   | 0 40             |
| 56   | Wire cloth, copper, special fabric, for machinery, gross weight.....  | 0 20             | 1256          | Columns, stands for pedestals, wooden, for flower vases or statues, gross weight.....   | 0 40             |
| 57   | Type, borders, blocks, lines, and other sundry metal implements, not otherwise designated, for printing or lithographic purposes, gross weight.....   | 0 05             | 1257          | Corks or cork stoppers, gross weight.....   | 0 50             |
| 58   | Type, letters and stamps, brass, whether containing or not parts of other materials, with or without small case or box, including weight of packing.....  | 1 00             | 1258          | Spoons and forks, in set for salad bowls, made of wood, including weight of packing.....  | 1 00             |
| 59   | Corkscrews, handle of copper or copper alloys or white metal, any description and size, including weight of packing.....  | 1 50             | 1259          | Cubes, spokes, felles and jaunts for cart and wattle wheels, gross weight.....  | 0 10             |
| 60   | Screws, copper or brass, any description and size, with or without nut, including weight of packing.....  | 0 60             | 1260          | Spoons, small, wooden, including weight of packing.....   | 2 00             |
| 61   | Tubes, copper, brass, bronze or white metal, more than 9 mms. internal diameter, gross weight.....  | 0 20             | 1261          | Paper knives, wooden, including weight of packing.....  | 2 00             |
| 62   | Tubes, copper, brass, bronze or white metal, up to 9 mms. internal diameter, gross weight.....  | 0 40             | 1262          | Veneer, any fine wood, for cabinet making purposes, gross weight.....   | 0 25             |
| 63   | Nuts, copper or brass, including weight of packing.....   | 0 60             | 1263          | Reels or bobbing, wooden, any description, including weight of packing.....   | 0 30             |
| 64   | Nuts, lead or zinc, including weight of packing.....  | 0 10             | 1264          | Mail coaches or omnibuses, for the transport of passengers, gross weight.....   | 0 15             |
| 65   | Table services, not otherwise specified, white metal or aluminium, including weight of packing.....   | 4 00             | 1265          | Staves, wooden, for hogsheds, casks and barrels, gross weight.....  | 0 05             |
| 66   | Table services, not otherwise specified, copper or brass, whether gilded, silver-plated or nickel-plated or not, including weight of packing.....   | 2 00             | 1266          | Ladders, wooden, even if containing iron parts, gross weight.....   | 0 13             |
| 67   | Table services, not otherwise specified, tin, pewter or Britannia metal, including weight of packing.....   | 0 75             | 1267          | Carpenter's rules, wooden, including weight of packing.....   | 0 30             |
| 68   | Valves, brass, any description and size, including weight of packing.....   | 0 60             | 1268          | Statues, busts, figures and embossed work, wooden, including weight of packing.....   | 0 50             |
| 69   | Wine vessels for mass, copper or copper alloys, white metal, gilded, silver-plated or nickel-plated, including weight of packing.....   | 4 00             | 1269          | Stirrups, wooden, even if containing iron fittings, including weight of packing.....  | 0 50             |
| 70   | Shavings or chips from lathes, bronze, brass or metal, gross weight.....  | 0 15             | 1270          | Wooden cases, for silver or plated goods, with or without adornments of other materials, including weight of packing.....   | 1 50             |
| 71   | Zinc, rolled plates, gross weight.....  | 0 10             | 1271          | Mashers, wooden, used to squash fruit, even if containing parts of other materials, including weight of packing.....  | 0 30             |
| 72   | Zinc, ingots or bars, gross weight.....   | 0 05             | 1272          | Matches, wooden, including tin-plate or zinc packing.....   | 0 14             |
| SECTION IX.                                      |   |                  |               |   |                  |
| WOODEN ARTICLES; ALSO ARTICLES OF WOOD AND IRON. |   |                  |               |   |                  |
| 1223   | Fans, ribs or mount of wood, back or front made of paper, including weight of packing.....  | 1 00             | 1273          | Saddle-trees, for horses, etc., even if containing parts made of iron, including weight of packing.....   | 0 50             |
| 1224   | Fans, ribs of mount of wood, back or front made of vegetable fibres, including weight of packing.....   | 2 00             | 1274          | Canopies, wooden, any description, for curtains, gross weight.....  | 0 40             |
| 1225   | Fans, ribs of mount of wood, back or front made of silk materials, leather or feathers, including weight of packing.....  | 3 00             | 1275          | Coat hangers, wooden, whether containing iron parts or not, including weight of packing.....  | 0 40             |
| 1226   | Cruet stands, wooden, whether lined or not with tinplate, with or without respective fittings, including weight of packing.....   | 1 00             | 1276          | Blocks for hats or wigs, or for any other uses, also boot trees, gross weight.....  | 0 20             |
| 1227   | Seating rings, wooden, any description, including weight of packing.....  | 1 00             | 1277          | Hatters' blocks or measuring apparatus, wooden, spring types, to measure head, including weight of packing.....   | 1 00             |
| 1228   | Appliances, wooden, hand patterns, for corking bottles, including weight of packing.....  | 0 50             | 1278          | Glove openers or stretchers, wooden, including weight of packing.....   | 1 00             |
| 1229   | Rims, wooden, without lining, for carts or carriages, gross weight.....   | 0 15             | 1279          | Games, wooden, such as loto, chess, dominoes, draughts and other similar ones, with or without boards, or other accessories, including weight of packing.....                         | 1 00             |
| 1230   | Rims, wooden, lined, for carriages, gross weight.....   | 0 25             | 1280          | Free-carriages, gross weight.....   | 0 25             |
| 1231   | Manufactured wooden goods, not otherwise specified, roughly worked, including weight of packing.....  | 0 30             | 1281          | Carriage poles, wooden, gross weight.....   | 0 25             |





| ed.  | Description.  | Duty.<br>Pes. c. | Sched.<br>No.  | Description.   | Duty.<br>Pes. c. |
|--|---|------------------|--|--|------------------|
| 4  | Purses, ordinary leather, such as sheep-skin, morocco or other similar descriptions, including weight of packing . . . . .  | 2 00             | 1423   | Demijohns or flasks, ordinary glass, with or without wicker lining, gross weight . . . . .   | 0 00             |
| 5  | Purses, Russia leather, or other fine leather or imitations, including weight of packing . . . . .  | 4 00             | 1424   | Artificial teeth, china, any description, including weight of packing . . . . .  | 5 00             |
| 6  | Rug holders, leather, including weight of packing . . . . .   | 2 00             | 1425   | Funnels, crystal or glass, including weight of packing . . . . .   | 0 30             |
| 7  | Leather tips, for billiard cues, including weight of packing . . . . .  | 4 00             | 1426   | Spirituous, crystal or glass, china or porcelain, any description, gross weight . . . . .  | 0 25             |
| 8  | Cuffs and collars, fur, including weight of packing . . . . .   | 6 00             | 1427   | Mirrors, with brass, zinc, tinplate, wooden or composition frame, varnished, gilded, silver-plated or nickel-plated, any size, including pocket mirrors, with or without engraving, gross weight . . . . . | 0 40             |
| 9  | Reins, leather, any description, including weight of packing . . . . .  | 2 00             | 1428   | Mirrors, with white metal, crystal or leather or silk frame, also those adorned with artificial flowers made of silk, feathers or paintings, including weight of packing . . . . .                         | 1 00             |
| 1  | Leather bands, any description, for hats, including weight of packing . . . . .   | 0 50             | 1429   | Lanterns, crystal or glass, any description, gross weight . . . . .  | 0 50             |
| 2  | Shedders, leather, any description, with or without metal scabbard ends, including weight of packing . . . . .  | 1 00             | 1430   | Flowers, crystal, glass, china or porcelain, including weight of packing . . . . .   | 1 00             |
| 3  | Tanned cow hide, soft, undyed, and pigskins, including weight of packing . . . . .  | 0 18             | 1431   | Flasks, crystal or glass, fancy patterns, also those with glass stoppers or hermetically sealed, also with automatic stoppers, any size, gross weight . . . . .  | 0 25             |
| 4  | Peaks, leather or lined leather, for military or civilian caps, including weight of packing . . . . .   | 3 00             | 1432   | Flasks, glass or crystal, for preserves, also those with lead, tin or triplicate stoppers, gross weight . . . . .  | 0 25             |
| SECTION XI.<br>GLASSWARE, CHINA AND EARTHENWARE. |   |                  |  |  |                  |
| 5  | Beads, glass, any description, gross weight . . . . .   | 0 40             | 1433   | Flasks, ordinary glass, plain and narrow neck packed, gross weight . . . . .   | 0 05             |
| 6  | Ornaments or trinkets, glass or china, any description, with or without metal links or chasing, including weight of packing . . . . .   | 2 00             | 1434   | Flasks or bottles, crystal or glass, for cruet stands, including weight of packing . . . . .   | 1 50             |
| 7  | Insulators, crystal or glass, for pianos, including weight of packing . . . . .   | 0 50             | 1435   | Flasks, glass, empty, lined leather, rattan or wicker, gutta-percha, cloth or metal, also small bottles to maintain temperature of the liquids contained therein, including weight of packing . . . . .    | 1 50             |
| 8  | Insulators, glass, china or porcelain, for electric conductors, gross weight . . . . .  | 0 10             | 1436   | Jars, earthenware, any description, with or without saucers, gross weight . . . . .  | 0 10             |
| 9  | Mortars, glass, china or composition, gross weight . . . . .  | 0 20             | 1437   | Globes, screens or shades, crystal or glass, for lamps, candelabra and electric light bulbs, plain, fancy patterns, any shape and size, gross weight . . . . .   | 0 30             |
| 0  | Crucets or oil jars, glass, including weight of packing . . . . .   | 1 00             | 1438   | Bricks or tiles, ordinary earthenware or china, glazed or not, for paving purposes, gross weight . . . . .   | 0 03             |
| 1  | Eye-lenses, glass or crystal lenses, any description, with ordinary metal, horn, rubber or paste frame, with or without case, including weight of packing . . . . .   | 4 00             | 1439   | Bricks, ordinary glass, solid or hollow, for conservatories or buildings, gross weight . . . . .   | 0 03             |
| 2  | Eye-lenses, glass or crystal lenses, any description, with gold, silver or platinum frame, including weight of packing . . . . .  | 25 00            | 1440   | Lamps, crystal, glass, china or porcelain, with or without metal accessories or fittings, gross weight . . . . .   | 0 50             |
| 3  | Opera glasses, any description, including weight of packing . . . . .   | 8 00             | 1441   | Lamps, arc, for electric lighting, and globes for same, gross weight . . . . .   | 0 05             |
| 4  | Field or marine glasses, any description, including weight of packing . . . . .   | 5 00             | 1442   | Lenses, crystal, any description and size, with or without fittings or metal or other materials, including weight of packing . . . . .   | 4 00             |
| 5  | Chandeliers, crystal, any description, gross weight . . . . .   | 0 50             | 1443   | Lanterns, crystal or glass, any description, with or without fittings, gross weight . . . . .  | 0 50             |
| 6  | Manufactured goods, glass or crystal, not otherwise specified, including weight of packing . . . . .  | 1 00             | 1444   | China, ordinary, made into sets for domestic purposes, any shape and size, gross weight . . . . .  | 0 10             |
| 7  | Manufactured goods, porcelain, china or earthenware, not otherwise specified, including weight of packing . . . . .   | 1 00             | 1445   | China, fine, porcelain or imitation, white, made into sets for domestic purposes, gross weight . . . . .   | 0 20             |
| 8  | Manufactured goods, glass, crystal, porcelain or china, not otherwise specified, with adornments of leather, fabrics or silk or materials containing silk, with or without metal fittings or trimmings, including weight of packing . . . . . | 2 50             | 1446   | China, fine, porcelain or imitation, gilded, painted or decorated, gross weight . . . . .  | 0 25             |
| 9  | Barrettes, glass, for common packing, with or without cork, including weight of packing . . . . .   | 0 20             | 1447   | China or porcelain, fancy patterns in jars, flower vases and other similar articles, gross weight . . . . .  | 0 40             |
| 0  | Balls, glass, hollow, any size, polished, for adornment, with or without metal hooks, including weight of packing . . . . .   | 1 00             | 1448   | China and porcelain, fancy patterns in any shape or size, with frames or mountings of metal, including weight of packing . . . . .   | 1 00             |
| 1  | Marbles, glass, stone, paste or composition, small, for children, gross weight . . . . .  | 0 30             | 1449   | Glass plate, tinted or silver-plated, for mirrors, net weight . . . . .  | 0 50             |
| 2  | Balls, for incandescent electric lamps, gross weight . . . . .  | 0 20             | 1450   | Flower pots, glass, porcelain, china or earthenware, gross weight . . . . .  | 0 40             |
| 3  | Globes, glass, any description, and brackets or stands for the same, gross weight . . . . .   | 0 30             | 1451   | Eyes, artificial, glass or porcelain, including weight of packing . . . . .  | 4 00             |
| 4  | Bottles, ordinary stone, gross weight . . . . .   | 0 01             | 1452   | Pendants, washers and other fittings, crystal or glass, for chandeliers and other uses, white or colours, gross weight . . . . .   | 0 50             |
| 5  | Bottles, common glass, empty, for liquids, gross weight . . . . .   | 0 01             | 1453   | Pearls, glass, paste or composition, polished, any size, including weight of packing . . . . .   | 2 00             |
| 6  | Bottles, glass, with syphon, for aerated waters, with tin or pewter mount, gross weight . . . . .   | 0 10             | 1454   | Pipes, snuff, earthenware, porcelain and clay, without parts of other material, including weight of packing . . . . .  | 0 75             |
| 7  | Bottles, glass, with automatic stoppers, like the so-called "ball stopper bottles," for aerated waters, gross weight . . . . .  | 0 03             | 1455   | Table lamps, glass, china, porcelain, any description, with or without stand of other materials, gross weight . . . . .  | 0 50             |
| 8  | Buttons, common patterns, glass, porcelain or china, any description, including weight of packing . . . . .   | 0 30             | 1456   | Reflectors, crystal or glass, even if provided with metal mounts, gross weight . . . . .   | 0 50             |
| 9  | Buttons, crystal or glass, decorated also fancy shape patterns, for clothing, including weight of packing . . . . .   | 2 00             | 1457   | Rosaries, glass, china or porcelain beads, including weight of packing . . . . .   | 0 70             |
| 0  | Busts and figures made of crystal, glass, china, porcelain or earthenware, any description, including weight of packing . . . . .   | 1 00             | 1458   | Stoppers, glass, china or porcelain, any description, even if containing parts of other materials, gross weight . . . . .  | 0 30             |
| 1  | Cases, empty, any description, crystal, glass, porcelain or earthenware, when trimmed with silk fabrics or materials containing silk, leather, skin or metal, including weight of packing . . . . .   | 2 50             | 1459   | Tiles, glass, for roofing purposes, gross weight . . . . .   | 0 02             |
| 2  | Boxes, small, crystal, glass, china or porcelain, whether gilded or decorated or not, with or without metal fittings, for toilet powder, including weight of packing . . . . .  | 1 00             | 1460   | Tubes, cylindrical, crystal or glass, for machinery, including weight of packing . . . . .   | 0 20             |
| 3  | Chandeliers, candelabra and candlesticks, crystal or glass, with or without stand of other materials, gross weight . . . . .  | 0 50             | 1461   | Lamp glasses, any shape or size, gross weight . . . . .  | 0 30             |
| 4  | Chandeliers, candelabra or candlesticks, china or porcelain, with or without stand of other materials, gross weight . . . . .   | 0 30             | 1462   | Urns and show-cases, crystal or glass, with or without metal or wooden parts, gross weight . . . . .   | 0 40             |
| 5  | Braid, polished glass beads, including weight of packing . . . . .  | 0 60             | 1463   | Jars, crystal, glass, china, with tin, lead, or pewter cover, gross weight . . . . .   | 0 40             |
| 6  | Wreaths, garlands and crosses, crystal, glass or porcelain, for adorning mausoleums and other uses, including weight of packing . . . . .   | 0 50             | 1464   | Glass, or many common, made into miscellaneous articles for domestic uses, white or colour, gross weight . . . . .   | 0 20             |
| 7  | Crystal ware and imitation, plain or cut, in sets for domestic purposes, white or colour, gross weight . . . . .  | 0 30             | 1465   | Plate glass, any colour, plain or drawn, gross weight . . . . .  | 0 03             |
| 8  | Crystal or glassware, decorated with enamel or paint, or gilded, in sets for domestic purposes, gross weight . . . . .  | 0 40             | 1466   | Plate glass, cut or beveled, gross weight . . . . .  | 0 06             |
| 9  | Crystal or glassware sets for washstands, white or colour, gross weight . . . . .   | 0 25             | 1467   | Plate glass, bent or shaped, white or colour, gross weight . . . . .   | 0 20             |
| 0  | Crystal or imitations, for eyeglasses and watches, including weight of packing . . . . .  | 1 50             | 1468   | Glass plates, sensitized, for photographers, gross weight . . . . .  | 0 20             |
| 1  | Crystal or glass jars and flower vases, gross weight . . . . .  | 0 40             | SECTION XII.<br>STATIONERY, CARDBOARD AND OFFICE ARTICLES. |  |                  |
| 2  | Crystal or glassware, in sets with metal mounts and fittings, also crystal and glassware, ready to be mounted, including weight of packing . . . . .  | 2 00             | A  |  |                  |
|  |   |                  | 1469   | Fans, of paper or cardboard, unfolding, with advertisements, even having wooden ribs, including weight of packing . . . . .  | 0 15             |
|  |   |                  | 1470   | Fans, of paper or cardboard, with or without trimmings of other materials, including weight of packing . . . . .   | 1 00             |

| SECTION XII.—STATIONERY, CARDBOARD AND OFFICE ARTICLES—cod. |  |              | Sched.  |      |   |         |
|---|--|--------------|---------|------|---|---------|
| Sched.  | No.  | Description. | Duty.   | No.  | Description.  | Duty.   |
|   |  |              | Pes. c. |      |   | Pes. c. |
| 1471  | Ornaments and cuttings, of paper or cardboard, without trimmings of other materials, for small bunches of flowers or other purposes, including weight of packing . . . . .   | kilo.        | 1 00    | 1507 | Copybooks for writing and drawing, in sheets of slate coloured cardboard, gross weight . . . . .  | 0 10    |
| 1472  | Albums of all kinds, with cardboard or percaline binding, even containing photographs, stamps, or pictures, including autograph albums, including weight of packing . . . . .  | kilo.        | 1 00    | 1508 | Paper knives, made of metal, wood, rubber, horn, or bone, including weight of packing . . . . .   | 2 00    |
| 1473  | Albums of all kinds, with leather binding, even containing photographs, stamps, or pictures, including autograph albums, including weight of packing . . . . .   | kilo.        | 1 50    | 1509 | Paper knives, made of mother of pearl or ivory, including weight of packing . . . . .   | 8 00    |
| 1474  | Albums of all kinds, bound in velvet, tortoise-shell, shell, rubber, wood, celluloid, or metal, even containing photographs, pictures, and mountings of any other material but fine metal, including weight of packing . . . . . | kilo.        | 2 00    | 1510 | Paper collars, even with the principal parts made of cloth, including weight of packing . . . . .   | 0 75    |
| 1475  | Almanacks, with sheets to be torn off, mounted or unmounted on cardboard, with cardboard pictures or prints, also those of a permanent nature, even containing advertisements, including weight of packing . . . . .             | kilo.        | 0 50    | D    |   |         |
| 1476  | Advertisement almanacks, with sheets to be torn off and not representing diary sheets, gross weight . . . . .  | kilo.        | 0 10    | 1511 | Documents, engraved, printed, or lithographed, with spaces for writing . . . . .  | 1 00    |
| 1477  | Almanacks, in book form, with advertisements and literary matter, gross weight . . . . .   | kilo.        | 0 03    | E    |   |         |
| 1478  | Articles made of paper, not specified, without ornaments of other material, also articles made of cardboard, varnished, japanned, or decorated, including weight of packing . . . . .  | kilo.        | 1 00    | 1512 | Pictures, engraved, lithographed, drawings or landscapes, on paper or cardboard, black or colours, with or without frames, including weight of packing . . . . .  | 1 00    |
| 1479  | Articles made of cardboard, not specified, without adornments of other material, including weight of packing . . . . .   | kilo.        | 0 50    | 1513 | Labels of paper or cardboard, with inscription, including weight of packing . . . . .   | 0 00    |
| 1480  | Articles made of paper or cardboard, not specified, lined with silk or material containing silk, with leather or metal adornments, including weight of packing . . . . .   | kilo.        | 2 00    | 1514 | Labels, of paper or cardboard, blank, including weight of packing . . . . .   | 0 50    |
| 1481  | Articles made of compressed paper board or very hard cardboard, not specified, including weight of packing . . . . .   | kilo.        | 0 50    | 1515 | Cases and boxes of cardboard of all kinds, not otherwise specified, not being adorned with other materials, including weight of packing . . . . .   | 1 00    |
| 1482  | Trays and bottle seats, made of paper or cardboard, of all kinds, including weight of packing . . . . .  | kilo.        | 1 00    | 1516 | Cases of cardboard, of all kinds, for spectacles, including weight of packing . . . . .   | 2 00    |
| B   |  |              |         | F    |   |         |
| 1483  | Scales, for weighing letters, including weight of packing . . . . .  | kilo.        | 1 00    | 1517 | Invoice forms, blank, with printed or lithographed headings or inscriptions, including weight of packing . . . . .  | 1 00    |
| 1484  | Bands, made of rubber, for papers, including weight of packing . . . . .   | kilo.        | 1 50    | 1518 | Lamps, of paper, of all kinds, gross weight . . . . .   | 0 50    |
| 1485  | Bank notes (with special authorisation for the dispatch of same), gross weight . . . . .   | kilo.        | 1 00    | 1519 | Figures, busts, and bas-reliefs, of masked paper, cardboard, or stone-coloured cardboard, with or without foot made of other materials, including weight of packing . . . . .                             | 1 00    |
| 1486  | Tickets, for railles, lotteries, railways, and performances, including weight of packing . . . . .   | kilo.        | 1 00    | 1520 | Flowers of paper, mounted or unmounted, including weight of packing . . . . .   | 1 00    |
| 1487  | Bags, made of paper, for trade purposes in retail establishments, even containing advertisements, gross weight . . . . .   | kilo.        | 0 20    | 1521 | Filters, of paper, including weight of packing . . . . .  | 1 50    |
| 1488  | Bags, made of paper or cardboard, ordinary kind, without any adornment, for packing sweets and confectionery, including weight of packing . . . . .  | kilo.        | 0 40    | 1522 | Photographs on paper, glass, or china, with or without frames, including weight of packing . . . . .  | 1 00    |
| C   |  |              |         | 1523 | Fumigants, of paper, including weight of packing . . . . .  | 1 00    |
| 1489  | Boxes, empty, made of cardboard, small, without adornments, put up or flat, for matches, cigarettes, maize, and other similar products, including weight of packing . . . . .  | kilo.        | 0 25    | G    |   |         |
| 1490  | Boxes, empty, of cardboard, put up or flat, without adornments or lining of silk, leather, or metal, including weight of packing . . . . .   | kilo.        | 1 00    | 1524 | Globes or figures of paper, aerostatic, of all kinds, including weight of packing . . . . .   | 1 00    |
| 1491  | Boxes, empty, of cardboard, put up or flat, also cases, with linings or adornments of silk, leather, or metal, including weight of packing . . . . .   | kilo.        | 2 50    | 1525 | Gum, liquid, for office use, with or without brushes, and agglutinative compositions, either liquid or paste, for other purposes, including weight of packing . . . . .                                   | 0 80    |
| 1492  | Boxes, bags, cartridges, small baskets, and figures made of paper or cardboard, including weight of packing . . . . .  | kilo.        | 1 00    | H    |   |         |
| 1493  | Boxes, bags, cartridges, small baskets, and figures made of paper or cardboard, fancy, lined or adorned with silk, leather, or metal, for packing sweets or confectionery, including weight of packing . . . . .                 | kilo.        | 2 50    | 1526 | Rubbers, prepared, and imitations for erasing, including weight of packing . . . . .  | 1 00    |
| 1494  | Transfer papers, of all kinds, including weight of packing . . . . .   | kilo.        | 1 00    | L    |   |         |
| 1495  | Memorandum-books of cardboard, of all kinds, whether or not lined with waxed cloth, or cotton, or some other vegetable fabric, including weight of packing . . . . .   | kilo.        | 0 50    | 1527 | Sealing wax, fine, in bars or tablets, for office use, including weight of packing . . . . .  | 1 00    |
| 1496  | Cases, made of cardboard, or lined with waxed cloth, for the pocket, with or without fittings, including weight of packing . . . . .   | kilo.        | 1 00    | 1528 | Wax, ordinary, in cakes, for sealing bottles, and other purposes, including weight of packing . . . . .   | 0 20    |
| 1497  | Cases, made of lined waxed cloth, for documents, including weight of packing . . . . .   | kilo.        | 0 50    | 1529 | Pencil cases, of wood, bone, rubber, or ordinary metal, including weight of packing . . . . .   | 2 00    |
| 1498  | Cardboard, ordinary, in sheets, fitted or flat, of any thickness, gross weight . . . . .   | kilo.        | 0 06    | 1530 | Pencil cases and penholders, of gold, silver, or platinum, including weight of packing . . . . .  | 30 00   |
| 1499  | Cardboard, ordinary in sheets, fitted or flat, of any thickness, with one or both sides lined with paper, and coloured cardboard, gross weight . . . . .   | kilo.        | 0 10    | 1531 | Pencils, thick, for use by artisans, including weight of packing . . . . .  | 0 75    |
| 1500  | Cardboard, of a special brand ( Bristol ), and pasteboard, in sheets, including weight of packing . . . . .  | kilo.        | 0 25    | 1532 | Pencils of any colour, with or without eraser and point protector, including weight of packing . . . . .  | 1 00    |
| 1501  | Cardboard for photographs, including those used for mounting photographs, covers for same, and all other articles of fine cardboard or paper for the same purpose, not otherwise specified, gross weight . . . . .               | kilo.        | 0 25    | 1533 | Letters of paper or cardboard, of all kinds, including weight of packing . . . . .  | 1 00    |
| 1502  | Cardboard for games, such as Lotto and other similar games, including weight of packing . . . . .  | kilo.        | 1 00    | 1534 | Books, small, for waiters, with or without printing, including weight of packing . . . . .  | 0 50    |
| 1503  | Cigar cases made of cardboard, of all kinds and sizes, with or without metal fittings, including weight of packing . . . . .   | kilo.        | 1 00    | 1535 | Books, small, blank, with advertisements on each sheet, including weight of packing . . . . .   | 0 30    |
| 1504  | Chromographs and oleographs of all kinds, with or without frames, including weight of packing . . . . .  | kilo.        | 1 00    | 1536 | Books, of paper, for cigarettes, including weight of packing . . . . .  | 0 50    |
| 1505  | Copybooks for writing, drawing, and mathematics, with special rulings or specimens of writing or drawing, for school use, gross weight . . . . .   | kilo.        | 0 25    | 1537 | Books, blank, ruled or not, of all kinds and sizes, bound in cardboard, leather, or percaline, even having metal clasps, including weight of packing . . . . .  | 0 60    |
| 1506  | Copybooks for writing and drawing, without specimens or special rulings, gross weight . . . . .  | kilo.        | 0 30    | 1538 | Books, printed, not otherwise specified, bound in cardboard, leather, or percaline, even having metal clasps, gross weight . . . . .  | 0 10    |
|   |  |              |         | 1539 | Books, printed, not otherwise specified, bound in velvet, shell, ivory, tortoise-shell, rubber, wood, celluloid, metal, or similar material, with or without cases, including weight of packing . . . . . | 0 05    |
|   |  |              |         | 1540 | Books, printed, bound in velvet, shell, ivory, tortoise-shell, rubber, wood, celluloid, metal, or similar material, with or without cases, including weight of packing . . . . .                          | 3 00    |
|   |  |              |         | 1541 | Penwipers, of all kinds, for office use, including weight of packing . . . . .  | 1 00    |
|   |  |              |         | M    |   |         |
|   |  |              |         | 1542 | Handles, of wood, bone, or ordinary metal, for writing pens, including weight of packing . . . . .  | 1 00    |
|   |  |              |         | 1543 | Handles, of tortoise-shell, mother-of-pearl, rubber, white metal or aluminium, for writing pens, with or without cases, including weight of packing . . . . .   | 4 00    |
|   |  |              |         | 1544 | Fountain pens, with or without gold nib, including weight of packing . . . . .  | 6 00    |
|   |  |              |         | 1545 | Holders of all kinds for blotting paper, including weight of packing . . . . .  | 1 00    |
|   |  |              |         | 1546 | Frames of paper or cardboard, with or without printed or engraved matter, including weight of packing . . . . .   | 1 00    |
|   |  |              |         | 1547 | Masks or face coverings of cardboard, of all kinds, including weight of packing . . . . .   | 2 00    |
|   |  |              |         | 1548 | Leads for pencil cases, including weight of packing . . . . .   | 2 00    |





| SECTION VIII.—WINES, LIQUORS AND FOODSTUFFS—continued. |   |              |                  |
|--|---|--------------|------------------|
| Sched.   | No.   | Description. | Duty.<br>Pes. c. |
| 1646   | Barley, with husk and malted, gross weight . . . . .  | kilo.        | 0 01             |
| 1647   | Barley, pearl, or without husk, gross weight . . . . .  | "            | 0 03             |
| 1648   | Beer, of all kinds, in glass or earthenware containers, gross weight . . . . .  | "            | 0 08             |
| 1649   | Beer, of all kinds, in wooden barrels, gross weight (Note 23) . . . . .   | kilo.        | 0 15             |
| 1650   | Clove and small clove, gross weight . . . . .   | kilo.        | 0 15             |
| 1651   | Clove and small clove, in powder, gross weight . . . . .  | "            | 0 30             |
| 1652   | Cumin seed, gross weight . . . . .  | "            | 0 15             |
| 1653   | Sweetmeats, lozenges, and dry sweets, gross weight . . . . .  | "            | 0 30             |
| 1654   | Food conserves of meat, fish, shell-fish, or vegetables, not otherwise specified, in wooden containers, gross weight . . . . .            | kilo.        | 0 15             |
| 1655   | Food conserves of meat, fish, shell-fish, or vegetables, not otherwise specified, in containers other than wooden, gross weight . . . . . | kilo.        | 0 25             |
| 1656   | American red pepper, dry, whole, of all kinds, gross weight . . . . .   | kilo.        | 0 12             |
| 1657   | American red pepper, in powder form, of all kinds, gross weight . . . . .   | "            | 0 20             |
| 1658   | Chocolate of all kinds, not otherwise specified, including weight of packing . . . . .  | kilo.        | 0 75             |

## D

|      |  |       |      |
|------|--|-------|------|
| 1659 | Sweets of all kinds, not otherwise specified . . . . . | kilo. | 0 30 |
|------|--|-------|------|

## E

|      |  |       |      |
|------|--|-------|------|
| 1660 | Pickles of all kinds, in wooden containers, gross weight . . . . .                                   | kilo. | 0 15 |
| 1661 | Pickles of all kinds, in containers other than wooden, gross weight . . . . .                        | "     | 0 25 |
| 1662 | Extract of meat, except those for medicinal purposes, in any kind of packing, gross weight . . . . . | kilo. | 0 25 |

## F

|      |  |       |      |
|------|--|-------|------|
| 1663 | Fruits in spirits or liquor, gross weight . . . . .  | kilo. | 0 10 |
| 1664 | Fruits in syrup, in their juice or sweetened, gross weight . . . . .   | kilo. | 0 30 |
| 1665 | Fruits, dry, with hard peel or shells, such as hazel nuts, walnuts, chestnuts, almonds, and other similar fruits, gross weight . . . . .       | kilo. | 0 15 |
| 1666 | Fruits, dry and decorticated, such as hazel nuts, walnuts, chestnuts, almonds, and other similar fruits, gross weight . . . . .                | "     | 0 30 |
| 1667 | Fruits, dry and pressed, such as figs, raisins, prunes, dates, and other similar fruits, and the peel of edible fruits, gross weight . . . . . | kilo. | 0 20 |
| 1668 | Fresh fruit, of all kinds, gross weight . . . . .  | "     | 0 03 |

## G

|      |  |       |      |
|------|--|-------|------|
| 1669 | Biscuits of all kinds, sweet or otherwise, not otherwise specified, gross weight . . . . . | kilo. | 0 20 |
| 1670 | Biscuits, sea or pilot, gross weight . . . . .   | "     | 0 10 |
| 1671 | Ginger ale, gross weight . . . . .   | "     | 0 08 |

## H

|      |  |       |      |
|------|--|-------|------|
| 1672 | Wheat flour of all kinds, gross weight . . . . .                           | kilo. | 0 04 |
| 1673 | Flour of oats, barley, maize, rice, beans, and rye, gross weight . . . . . | kilo. | 0 10 |

## J

|      |   |       |      |
|------|---|-------|------|
| 1674 | Ham, smoked or salted, with the weight of the salt contained in the packing, gross weight . . . . . | kilo. | 0 15 |
| 1675 | Tinned ham, gross weight . . . . .  | "     | 0 25 |
| 1676 | Syrups of all kinds, except those for medicinal purposes, gross weight . . . . .                    | "     | 0 12 |
| 1677 | Fruit juice of all kinds, natural or artificial, in any kind of packing, gross weight . . . . .     | kilo. | 0 30 |

## L

|      |   |       |      |
|------|---|-------|------|
| 1678 | Milk, condensed, gross weight . . . . .   | kilo. | 0 25 |
| 1679 | Yeast, artificial or powder, for bakers, gross weight . . . . .   | "     | 0 40 |
| 1680 | Liquors, sweet, alcoholic, of all kinds, such as anisette, comadillo, curacao, cocoa cream, chartreuse, benedictine, maraschino, peppermint, and others, in glass or earthenware containers, gross weight . . . . . | kilo. | 0 27 |

## M

|      |  |       |      |
|------|--|-------|------|
| 1681 | "Maicena" or maize starch, gross weight . . . . .                    | kilo. | 0 12 |
| 1682 | Malt (germinated barley), roasted or raw, gross weight . . . . .     | kilo. | 0 01 |
| 1683 | Lard of pigs, gross weight . . . . .                                 | "     | 0 05 |
| 1684 | Butter cake, in any kind of packing . . . . .                        | "     | 0 15 |
| 1685 | Apples, pears, and dried orange peel, gross weight . . . . .         | "     | 0 08 |
| 1686 | Margarine, or artificial butter, gross weight . . . . .              | "     | 0 03 |
| 1687 | Treacle, gross weight . . . . .                                      | "     | 0 20 |
| 1688 | Bees honey, gross weight . . . . .                                   | "     | 0 25 |
| 1689 | Mustard, powder, or prepared with condiments, gross weight . . . . . | kilo. | 0 25 |

## N

|      |   |       |      |
|------|---|-------|------|
| 1690 | Nutmeg, whole, including weight of packing . . . . .          | kilo. | 0 75 |
| 1691 | Nutmeg, in powder form, including weight of packing . . . . . | kilo. | 1 00 |

## O

|      |   |       |      |
|------|---|-------|------|
| 1692 | Oysters, fresh, in shells, gross weight . . . . . | kilo. | 0 05 |
|------|---|-------|------|

## P

|      |   |       |      |
|------|---|-------|------|
| 1693 | Spice cakes and plum pudding, gross weight . . . . .  | kilo. | 0 15 |
| 1694 | Fruity pastes, such as vermicelli, thin pastes, macaroni, etc., for soups, gross weight . . . . . | kilo. | 0 10 |

| Sched. | No.   | Description. | Duty.<br>Pes. c. |
|--------|---|--------------|------------------|
| 1695   | Food pastes, animal or vegetable, not otherwise specified, gross weight . . . . .   | kilo.        | 0 2              |
| 1696   | Pastes made of cocanuit, cotton seed or linseed, for feeding animals, gross weight . . . . .  | "            | 0 0              |
| 1697   | Fish, conserved, or in oil, in containers other than wooden, gross weight . . . . .   | kilo.        | 0 2              |
| 1698   | Fish, smoked, salt, seasoned with salt, or dry, in wooden containers, gross weight . . . . .  | kilo.        | 0 1              |
| 1699   | Powders used as food, such as those made of meal, flour, or compound fecula, with sugar, gelatine, milk, malt, diastase, or other substances, such as Nestle's milk, Mellin's food, Falliers' and Kufek's phosphatine, etc., gross weight . . . . . | kilo.        | 0 2              |
| 1700   | Pepper or red pepper in grains, gross weight . . . . .  | "            | 0 0              |
| 1701   | Pepper in powder form, gross weight . . . . .   | "            | 0 0              |

## Q

|      |  |       |     |
|------|--|-------|-----|
| 1702 | Cheese, of all kinds, gross weight . . . . .   | kilo. | 0 1 |
| 1703 | Sago, yuca, arrowroot, and Persian salep, gross weight . . . . .                     | kilo. | 0 1 |
| 1704 | Salt, ordinary, in blocks or grain, gross weight (Note 21) . . . . .                 | kilo. | 0 0 |
| 1705 | Salt, refined, ground, in any kind of packing, for table use, gross weight . . . . . | kilo. | 0 1 |
| 1706 | Sauce of all kinds, in other than wooden containers, gross weight . . . . .          | kilo. | 0 2 |
| 1707 | Sauce of all kinds, in wooden containers, gross weight . . . . .                     | kilo. | 0 1 |
| 1708 | Cider, sparkling beverage, gross weight . . . . .                                    | "     | 0 1 |

## T

|      |   |       |     |
|------|---|-------|-----|
| 1709 | Tea of all kinds, in any kind of packing, gross weight . . . . .                            | kilo. | 0 4 |
| 1710 | Bacon, in wooden containers, including the salt used in the packing, gross weight . . . . . | kilo. | 0 1 |
| 1711 | Bacon in tins, gross weight . . . . .   | "     | 0 2 |
| 1712 | Wheat, gross weight . . . . .   | "     | 0 0 |

## V

|      |  |       |     |
|------|--|-------|-----|
| 1713 | Vinegar of all kinds, in wooden containers, gross weight . . . . .   | kilo. | 0 0 |
| 1714 | Vinegar in glass or earthenware containers, gross weight . . . . .   | "     | 0 1 |
| 1715 | Red wine in wooden containers, gross weight (Note 25) . . . . .  | kilo. | 0 0 |
| 1716 | Red wine in glass containers, gross weight . . . . .   | "     | 0 1 |
| 1717 | Red table wine, sparkling, gross weight . . . . .  | "     | 0 0 |
| 1718 | White and rich wines, such as sherry, muscatel, malmsay wine, malaga, port, Pedro Ximenez, and other similar wines, in glass bottles, gross weight . . . . .     | kilo. | 0 1 |
| 1719 | White and rich wines, such as sherry, muscatel, malmsay wine, malaga, port, Pedro Ximenez, and other similar wines, in wooden containers, gross weight . . . . . | kilo. | 0 3 |
| 1720 | Sparkling wines, such as champagne and other similar wines, not otherwise specified, gross weight . . . . .  | kilo. | 0 2 |
| 1721 | Vermouth wine, in bottles, and San Rafael Quinine, gross weight . . . . .  | kilo. | 0 2 |
| 1722 | Vermouth wine in wooden containers, gross weight . . . . .   | "     | 0 3 |

## Z

|      |  |       |      |
|------|--|-------|------|
| 1723 | Sarsaparilla, a refreshing beverage, and other similar beverages, gross weight . . . . . | kilo. | 0 10 |
|------|--|-------|------|

## SECTION XIV.

## VARIOUS ARTICLES.

## A

|      |  |       |       |
|------|--|-------|-------|
| 1724 | Fans, made of tortoise-shell, shell ivory, with or without lower part of other material, without cases . . . . .   | each  | 1 00  |
| 1725 | Fans with handles of horn, celluloid, or bone with lower part or front made of paper or texture of vegetable fibre, including weight of packing . . . . .  | kilo. | 2 00  |
| 1726 | Fans with handles of horn, celluloid, or bone, with lower part or front of silk, leather, or feathers, including weight of packing . . . . .   | kilo. | 4 00  |
| 1727 | Fans of straw or palm, including weight of packing . . . . .   | "     | 1 00  |
| 1728 | Fans or ventilators, electric or belt driven, gross weight . . . . .   | kilo. | 0 50  |
| 1729 | Glove fasteners with handles of tortoise-shell, shell, or ivory, including weight of packing . . . . .   | kilo. | 2 00  |
| 1730 | Lubricating oils, ordinary, of animal or mineral origin, for lubricating machinery, carriage axles, etc., and solid greases, either animal, mineral, or vegetable, prepared or compound for lubricating purposes, gross weight . . . . . | kilo. | 0 10  |
| 1731 | Lubricating oils of fine quality, for lubricating light machines, such as sewing machines, also watches, etc., gross weight . . . . .  | kilo. | 0 15  |
| 1732 | Petrol-um oil (Kerosene, naphtha) and gasoline, in any kind of ordinary containers, gross weight . . . . .   | kilo. | 0 05  |
| 1733 | Accordions of all kinds, gross weight . . . . .  | "     | 0 10  |
| 1734 | Ornaments made of jet or imitation, horn, celluloid, rubber, or bone, with or without metal fittings, including weight of packing . . . . .  | kilo. | 2 00  |
| 1735 | Ornaments made of tortoise-shell, shell, or ivory, including weight of packing . . . . .   | kilo. | 5 00  |
| 1736 | Feather ornaments, with or without heads of glass, metal, or paste, including weight of packing . . . . .  | kilo. | 10 00 |
| 1737 | Ornaments of metal flowers for the head, including weight of packing . . . . .   | kilo. | 3 00  |
| 1738 | Ornaments made of straw, including weight of packing . . . . .   | kilo. | 3 00  |
| 1739 | Chessmen made of bone, celluloid, or composition, including weight of packing . . . . .  | kilo. | 2 00  |
| 1740 | Chessmen made of mother-of-pearl or ivory, including weight of packing . . . . .   | kilo. | 8 00  |

| Sched.<br>No. | Description.  | Duty,<br>Pes. c. | Sched.<br>No. | Description.  | Duty,<br>Pes. c. |
|---------------|---|------------------|---------------|---|------------------|
| 741           | Starch, brilliant, or cream, for laundries, gross weight.....   | 0 20             | 1792          | Pipes or mouthpieces of meerscham, amber, or imitation, for smokers, with or without cases, including weight of packing.....  | 8 00             |
| 742           | Mattress, made of marble, gross weight.....   | 0 20             | 1793          | Pipes or mouthpieces of all kinds, not otherwise specified, with or without cases, including weight of packing.....   | 4 00             |
| 743           | Feather pillows and beds, including weight of packing.....  | 2 00             | 1794          | Boots, half-boots, and overshoes of elastic rubber or rubber cloth, including weight of packing.....  | 2 00             |
| 744           | Pillows and beds of wool, horsehair, or vegetable material, including weight of packing.....  | 1 00             | 1795          | Sets of buttons of all kinds, not otherwise specified, for shirts, except those made of fine metal, or imitation, including weight of packing.....  | 2 00             |
| 745           | Peacery cushions, including weight of packing.....  | 2 00             | 1796          | Buttons of jet, mother-of-pearl, tortoise-shell, or ivory and imitations of same, with or without metal, including weight of packing.....   | 2 00             |
| 746           | Pads of all kinds, for stamps, including weight of packing.....   | 1 00             | 1797          | Buttons of celluloid, vegetable ivory, rubber, bone, horn, or paste, with or without metal, for sewing on, including weight of packing.....   | 0 75             |
| 747           | Rings of bone, horn, rubber, or paste, for serviettes, including weight of packing.....   | 1 00             | 1798          | Brushes of all kinds, for use in shaving, including weight of packing.....  | 2 00             |
| 748           | Rings of ivory, mother-of-pearl, tortoise-shell, or serviettes, including weight of packing.....  | 5 00             | 1799          | Brushes of all kinds, for artisans, including weight of packing.....  | 0 30             |
| 749           | Torches, resin or tar, gross weight.....  | 0 10             | 1800          | Brushes of all kinds, not otherwise specified, including weight of packing.....   | 0 60             |
| 750           | Gymnastic apparatus, not otherwise specified, gross weight.....   | 0 15             |               | C   |                  |
| 751           | Rubber articles for gymnastics, even if partly consisting of other materials, including weight of packing.....  | 1 00             | 1801          | Human hair and imitation of same, not manufactured, including weight of packing.....  | 2 50             |
| 752           | Apparatus including weight of cleaning rooms or furniture, gross weight.....  | 0 20             | 1802          | Halteres and reins, not otherwise specified, including weight of packing.....   | 2 50             |
| 753           | Apparatus for holding shaving materials, with or without same, except razors, including weight of packing.....  | 1 00             | 1803          | Heads of any material, for manikins, including weight of packing.....   | 1 00             |
| 754           | Apparatus of all systems for reproducing manuscripts, gross weight.....   | 0 30             | 1804          | Rope made of aloë, hemp, and other vegetable fibre, of more than 32 and up to 150mm. circumference, gross weight.....   | 0 10             |
| 755           | Telephone apparatus of all kinds, and spare parts, not otherwise specified, subject to the Government Regulations of June 15th, 1915, including weight of packing.....                    | 0 75             | 1805          | Rope made of aloë, hemp, and other vegetable fibre, above 50mm. circumference, gross weight.....  | 0 05             |
| 756           | Photographic apparatus and accessories for same, not otherwise specified, such as cameras, kodaks with respective cases or camera bags, frames, presses, tripods, etc., gross weight..... | 0 50             | 1806          | Caps of all kinds, not otherwise specified, with or without visors, including weight of packing.....  | 5 00             |
| 1757          | Frames for umbrellas and parasols, gross weight.....  | 1 00             | 1807          | Boxes, empty, made of tortoise-shell, mother-of-pearl, ivory, or imitation, even if having fittings of other material, including weight of packing.....   | 5 00             |
| 1758          | Harmonium organs of all kinds, including weight of packing.....   | 1 00             | 1808          | Boxes, empty, made of bone, rubber, or horn, with or without fittings of other material, including weight of packing.....   | 1 00             |
| 1759          | Harmoniuns of all kinds, gross weight.....  | 0 35             | 1809          | Music cases of all kinds, including weight of packing.....  | 1 00             |
| 1760          | Harp of all kinds, including weight of packing.....   | 1 00             | 1810          | Boxes of paints or colours, with or without oil, of all kinds, and spare pastes, with pyrographic instruments, including weight of packing.....   | 1 00             |
| 1761          | Alabaster, or marble goods, not otherwise specified, including weight of packing.....   | 0 30             | 1811          | Shoe horns of all kinds, including weight of packing.....   | 1 00             |
| 1762          | Articles made of jet, amber, coral, or their imitations, not otherwise specified, including weight of packing.....  | 2 00             | 1812          | Baskets and small baskets made of osier reeds or rush, of all kinds and shapes, with or without ornaments of other material, including weight of packing.....   | 1 00             |
| 1763          | Articles made of whalebone, not otherwise specified, including weight of packing.....   | 1 00             | 1813          | Baskets and small baskets made of osier reeds or rush, of all kinds and shapes, with adornments of other material, including weight of packing.....   | 1 50             |
| 1764          | Articles, not otherwise specified, made of rattan, osier, reeds, or straw, even if adorned with other materials, except fine metal, including weight of packing.....                      | 2 00             | 1814          | Travelling baskets with table or bath utensils, including weight of packing.....  | 1 00             |
| 1765          | Articles made of snail and other shell, including weight of packing.....  | 1 00             | 1815          | Baskets or trunks made of cane or osier reeds, rough, for clothes or other purposes, including weight of packing.....   | 0 25             |
| 1766          | Articles made of tortoise-shell, mother-of-pearl, or ivory, not otherwise specified, including weight of packing.....   | 5 00             | 1816          | Small baskets made of tortoise-shell, mother-of-pearl, ivory, or imitation, with or without adornments of other material, including weight of packing.....  | 5 00             |
| 1767          | Articles made of bone, rubber, celluloid, horn, horse hair, and hard rubber, not otherwise specified, including weight of packing.....  | 1 50             | 1817          | Hampers of osier reeds, cane, rough, for fruit and other similar purposes, gross weight.....  | 0 10             |
| 1768          | Articles made of paste, with or without beads, imitating carved work, including weight of packing.....  | 0 50             | 1818          | Thread, spangle, lat thread, and other articles of embroidery, of gilt silver or not gilt, including weight of packing.....   | 10 00            |
| 1769          | Articles made of jasper or agate, not otherwise specified, with or without mountings or settings of ordinary metal, including weight of packing.....                                      | 1 00             | 1819          | Fishing rods, with or without fittings, including weight of packing.....  | 0 50             |
| 1770          | Articles or manufactures of elastic rubber, not otherwise specified, including weight of packing.....   | 2 00             | 1820          | Mantles, hoods, South American cloaks, made of waterproof material, rubber, or waxed cloth, with cotton or linen texture, including weight of packing.....  | 1 50             |
| 1771          | Articles or manufactures of human hair imitation, even if adorned with metal or other material, including weight of packing.....  | 10 00            | 1821          | Mantles, hoods, coats, South American cloaks, made of waterproof material in pure wool texture or mixture, including weight of packing.....   | 2 50             |
| 1772          | Articles made of gypsum or stucco, not otherwise specified, gross weight.....   | 0 20             | 1822          | Mantles, hoods, coats, South American cloaks, made of waterproof material in pure silk texture or mixture, including weight of packing (Note 26).....   | 5 00             |
| 1773          | Articles made of cement or cement fibre, not otherwise specified, gross weight.....   | 0 15             | 1823          | Cloaks and other articles of clothing, made of tanned or varnished cotton cloth, including weight of packing.....   | 1 00             |
| 1774          | Ash-trays, cleaned or washed, or with a chemical or mechanical preparation, gross weight.....   | 0 15             | 1824          | Incandescent mantle lamps, including weight of packing.....   | 5 00             |
| 1775          | Stands of rubber or osier, of all kinds, for bottles or dishes, including weight of packing.....  | 1 00             | 1825          | Carbons for electric light, gross weight.....   | 0 02             |
|               | B   |                  | 1826          | Cartridges, not filled, for guns, including weight of packing.....  | 0 75             |
| 1776          | Beards of whalebone or imitation, including weight of packing.....  | 0 75             | 1827          | Table covers made of cotton oilcloth, including weight of packing.....  | 1 00             |
| 1777          | Varnish with oil or essence, gross weight.....  | 0 20             | 1828          | Strainers made of horse hair, including weight of packing.....  | 0 50             |
| 1778          | Varnish with paint, such as Sapolin, enamel, and other similar preparations, gross weight.....  | 0 25             | 1829          | Strainers made of silk texture, with frame or hoop, including weight of packing.....  | 2 00             |
| 1779          | Tur varnish, for carboeas, roofs and similar purposes, including weight of packing.....   | 0 10             | 1830          | Cement, Roman, ordinary and hydraulic lime, gross weight.....   | 0 00 1/2         |
| 1780          | Alcohol varnish, gross weight.....  | 0 50             | 1831          | Brushes for teeth, finger nails, beard, powder, hair, clothes, table, hats, etc., mounted in wood, bone, or horn, including weight of packing.....  | 1 50             |
| 1781          | Varnish with metallic powder, for gilding and bronzing, including amber varnish, for photographers and painters, including weight of packing.....   | 1 00             | 1832          | Brushes for teeth, finger nails, beard, powder, hair, clothes, table, hats, etc., with ivory, mother-of-pearl, or imitation, even having fittings of other material not being fine metal, with or without cases, including weight of packing..... | 3 00             |
| 1782          | Sticks or liquid or solid bitumen (blacking), for footwear and trimmings, gross weight.....   | 0 20             | 1833          | Wire brushes, of all kinds, for the hair, including weight of packing.....  | 1 00             |
| 1783          | Sticks of all kinds, with handles of gold, silver, platinum, or white metal, including weight of packing.....   | 6 00             |               |   |                  |
| 1784          | Sticks  |                  |               |   |                  |



## SECTION XIV.—VARIOUS ARTICLES—continued.

| Sched. No. | Description.   | Duty, Pcs. c. |
|------------|--|---------------|
| 1854       | Automatic brushes, for cleaning carpets, with or without handles, including weight of packing .....kilo.   | 0 50          |
| 1835       | Brushes made of root, wire, hair, or imitation, ordinary kind, for beasts, floors, footwear, and other similar purposes, including weight of packing .....kilo.                          | 0 40          |
| 1856       | Brushes of wire or wood, with hair or other material, for cleaning bottles, tubes, and fire arms, including weight of packing .....kilo.   | 0 75          |
| 1837       | Bees wax, pure or mixed, white, brown, or virgin, gross weight .....kilo.  | 0 60          |
| 1838       | Wax, mineral or ceresine and paraffin, in cakes, gross weight .....kilo.   | 0 10          |
| 1839       | Vegetable wax, gross weight .....kilo.   | 0 30          |
| 1840       | Bees and vegetable wax, made into candles, gross weight .....kilo.   | 1 00          |
| 1841       | Mineral and paraffin wax, mixed or not mixed with stearine made into candles, gross weight .....kilo.  | 0 25          |
| 1842       | Wax, prepared, for shoemakers, including weight of packing .....kilo.  | 0 75          |
| 1843       | Wax, prepared, or caustic, for pavements, including weight of packing .....kilo.   | 0 25          |
| 1844       | Horse hair, or imitation, gross weight .....kilo.  | 0 05          |
| 1845       | Cigar cases of rush or straw, rubber or paste, or any other material not mentioned in the tariff, including weight of packing .....kilo.   | 2 00          |
| 1846       | Cigar cases of white metal or aluminium, ivory, mother of pearl, tortoise-shell or imitation, including weight of packing .....kilo.   | 5 00          |
| 1847       | Cigars, including weight of packing .....kilo.   | 4 00          |
| 1848       | Cigarettes, in paper or straw, gross weight .....kilo.   | 4 00          |
| 1849       | Cements or mastics (compositions which have the property of spontaneous hardening) not otherwise specified are subject to the following duties:  |               |
|            | a. If used for joining pieces of glass or china, such as diamond cement, estratena, and other similar materials, also cement for rubber articles, including weight of packing .....kilo. | 0 75          |
|            | b. If used for joining ordinary building stones, such as granite, marble, iron castings, and hydraulic cements, gross weight .....kilo.  | 0 15          |
|            | c. Other kinds, such as glazier's cement (pure), gross weight .....kilo.   | 0 12          |
| 1850       | Belts of all kinds, not otherwise specified, with or without buckles not made of gold or silver, including weight of packing .....kilo.  | 2 00          |
| 1851       | Trumpets (used by soldiers), including weight of packing .....kilo.  | 1 00          |
| 1852       | Chinese rockers, of all kinds, gross weight .....kilo.   | 0 40          |
| 1853       | Rubber cushions, including weight of packing .....kilo.  | 2 00          |
| 1854       | Glue, strong, for carpenters, gross weight .....kilo.  | 0 25          |
| 1855       | Fish glue, gelatine and gretentine, in tablets or thin sticks, including weight of packing .....kilo.  | 0 80          |
| 1856       | Rubber mattresses, including weight of packing .....kilo.  | 2 00          |
| 1857       | Coral, worked, polished, or cut into beads, including weight of packing .....kilo.   | 2 00          |
| 1858       | Cord made of hemp, jute, and other similar fibres, from 9 to 32mm. circumference, gross weight (Note 27) .....kilo.  | 0 30          |
| 1859       | Hemp ropes, jute ropes, or ropes made of other similar fibres, with rings or hooks, for beasts, including weight of packing .....kilo.   | 0 60          |
| 1860       | Ladies' work boxes of all kinds, with or without fittings, with or without fittings, including weight of packing .....kilo.  | 3 00          |
| 1861       | Ladies' work boxes of all kinds, with stands, with or without fittings, including weight of packing .....kilo.   | 1 50          |
| 1862       | Spoons, large or small, and forks, made of ivory, shell, tortoise-shell, and imitations of same, including weight of packing .....kilo.  | 5 00          |
| 1863       | Collars and cuffs of celluloid, even if lined with cloth, including weight of packing .....kilo.   | 2 00          |
| 1864       | Strings, wire-covered, for musical instruments, including weight of packing .....kilo.   | 2 00          |
| 1865       | Strings of hemp, gut, or tendons, for musical instruments, including weight of packing .....kilo.  | 4 00          |
| 1866       | Whips, with or without handles or adornments of ordinary metal, including weight of packing .....kilo.   | 2 50          |
| 1867       | Whips, with handles or adornments of gold, silver, or platinum, including weight of packing .....kilo.   | 5 00          |
|            | D  |               |
| 1868       | Dice of all kinds, including weight of packing .....kilo.  | 8 00          |
| 1869       | Thimbles made of mother-of-pearl, ivory, and imitations of all kinds, including weight of packing .....kilo.   | 5 00          |
| 1870       | Aprons made of rubber or of cloth, including weight of packing .....kilo.  | 2 00          |
| 1871       | Reels made of ivory, mother-of-pearl, tortoise-shell, and their imitations, including weight of packing .....kilo.   | 5 00          |
| 1872       | Mounted diamonds, for glass cutting, including weight of packing .....kilo.  | 3 00          |
| 1873       | Teeth, artificial, of all kinds, not otherwise specified, including weight of packing .....kilo.   | 5 00          |
|            | E  |               |
| 1874       | Elastic material of all kinds, for footwear, including weight of packing .....kilo.  | 1 00          |
| 1875       | Oil cloth for table coverings and other purposes, not otherwise specified, gross weight .....kilo.   | 0 50          |
| 1876       | Oil cloth, for floors, gross weight .....kilo.   | 0 25          |
| 1877       | Silver embroidery wire, gilt or not gilt, including weight of packing .....kilo.   | 10 00         |
| 1878       | Brooms of all kinds and sizes, with or without handles .....kilo.  | 0 25          |
| 1879       | Essences or extracts for toilet purposes, including weight of packing .....kilo.   | 1 50          |
| 1880       | Sperm, in cake form, gross weight .....kilo.   | 0 10          |
| 1881       | Sperm, prepared in candle, gross weight .....kilo.   | 0 60          |

| Sched. No. | Description.   | Duty, Pcs. c. |
|------------|--|---------------|
| 1882       | Sponges of all kinds, except those specified, including weight of packing .....kilo.   | 6 00          |
| 1883       | Rubber sponges, including weight of packing .....kilo.   | 4 00          |
| 1884       | Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of which does not exceed 10 kilos, each, gross weight .....kilo.   | 0 30          |
| 1885       | Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of each exceeding 10 kilos, gross weight .....kilo.  | 0 20          |
| 1886       | Statues, busts, figures, and demi-relief work of marble or alabaster, with or without pedestal of other materials, the net weight of each exceeding 50 kilos, gross weight .....kilo.  | 0 05          |
| 1887       | Stearine in cakes, gross weight .....kilo.   | 0 18          |
| 1888       | Stearine prepared into candles, gross weight .....kilo.  | 0 20          |
| 1889       | Mats of hemp, jute, coconut, or sisal, gross weight .....kilo.   | 0 25          |
| 1890       | Mats of Chinese rush or imitation, gross weight .....kilo.   | 1 00          |
| 1891       | Stereoscopes with or without views, including weight of packing .....kilo.   | 0 60          |
| 1892       | Thread or winds, including weight of packing .....kilo.  | 5 00          |
| 1893       | Jewellery cases, lined with leather or silk, natural or artificial, including weight of packing .....kilo.   | 5 00          |
| 1894       | Jewellery cases, lined with other materials, including weight of packing .....kilo.  | 5 00          |
| 1895       | Cases of any material, for table or toilet use, with or without adornments of silk or metal, weight of each not to exceed 2 kilos, including weight of packing .....kilo.  | 2 50          |
| 1896       | Cases of any material, not specified, for table and toilet use, with or without adornments of silk or metal, weight of each exceeding 2 kilos, including weight of packing .....kilo.  | 1 50          |
|            | F  |               |
| 1897       | Belts of all kinds, not specified, for the transmission of motor power, provided they are not part of a special machine, even if attached to pulleys and axles, gross weight .....kilo.  | 0 15          |
| 1898       | Lamps for carriages, gross weight .....kilo.   | 0 60          |
| 1899       | Lamps of all kinds, not otherwise specified, gross weight .....kilo.   | 0 50          |
| 1900       | Counters of ivory, mother of pearl, tortoise-shell or their imitations, for games, including weight of packing .....kilo.  | 5 00          |
| 1901       | Counters of horn, bone, celluloid, or paste, including weight of packing .....kilo.  | 1 00          |
| 1902       | Wax figures, with or without parts of other materials, including weight of packing .....kilo.  | 1 50          |
| 1903       | Figures of gypsum, paste, or composition, with or without pedestals of other materials, including weight of packing .....kilo.   | 1 00          |
| 1904       | Flutes of all kinds, with or without cases, including weight of packing .....kilo.   | 2 00          |
| 1905       | Artificial flowers of wax or silk, mounted or unmounted, including weight of packing .....kilo.  | 4 00          |
| 1906       | Artificial flowers of cloth which does not contain silk, mounted, including weight of packing .....kilo.   | 1 00          |
| 1907       | Artificial flowers of cloth which does not contain silk, not mounted, including weight of packing .....kilo.   | 2 00          |
| 1908       | Artificial flowers of silk cloth or containing natural or artificial silk, mounted, including weight of packing .....kilo.   | 8 00          |
| 1909       | Artificial flowers of silk cloth or containing natural or artificial silk, unmounted, including weight of packing .....kilo.   | 4 00          |
| 1910       | Photographs of all systems, and other apparatus for entertainment, such as magic lanterns, kaledoscopes, kinematographs, or others, and their accessories, including weight of packing .....kilo.  | 1 00          |
| 1911       | Shapes or mountings of all kinds, for hats, including weight of packing .....kilo.   | 5 00          |
| 1912       | Wax matches, including weight of packing .....kilo.  | 0 25          |
| 1913       | Matches, shining, coloured, gross weight .....kilo.  | 0 40          |
| 1914       | Fireworks of all kinds, not otherwise specified, gross weight .....kilo.   | 0 50          |
| 1915       | Fountains of marble, granite, or other material, for aerated water, such as the Arctic apparatus, including refrigerator, glass containers for syrup, taps and connecting tubes, fittings of white or yellow metal, lamp, statue, and fancy figures; metal cocks for impinging and pouring out aerated waters, gross weight .....kilo. | 0 25          |
| 1916       | Coverings or wrappers of straw or similar material for bottles, gross weight .....kilo.  | 0 02          |
|            | G  |               |
| 1917       | Gallion, fringes, cord, tassels, and other articles of fancy trimmings made of silver, whether gilt or not, including weight of packing .....kilo.   | 12 00         |
| 1918       | Vases of all kinds, made of fruit peel, gross weight .....kilo.  | 0 40          |
| 1919       | Gloves of all kinds, for workmen, including weight of packing .....kilo.   | 1 00          |
|            | H  |               |
| 1920       | Forks or hooks, of celluloid, rubber, horn, or paste, for hair dressing, including weight of packing .....kilo.  | 2 00          |
| 1921       | Forks or hooks of ivory, mother-of-pearl, tortoise-shell, or their imitations, for hair dressing, including weight of packing .....kilo.   | 5 00          |
| 1922       | Waf of ivory, mother-of-pearl, tortoise-shell or their imitations, including weight of packing .....kilo.  | 2 50          |
| 1923       | Rubber in sheets, for use in arts, including weight of packing .....kilo.  | 1 50          |

| Sched. No. | Description.  | Duty. Pes. c. |
|------------|---|---------------|
| 1920       | Rubber in strips, for billiard cushions, including weight of packing.....kilo.            | 1 50          |
| 1925       | Rubber and gutta-percha, prepared, for dentists, including weight of packing.....kilo.    | 2 00          |
| 1926       | Rubber in sheets, with or without inserted texture, for machinery, gross weight.....kilo. | 0 20          |
| 1927       | Rubber for slings, including weight of packing....."                                      | 2 00          |

## I

|      |  |      |
|------|--|------|
| 1928 | Inodorous vessels of all kinds, gross weight.....kilo.   | 0 10 |
| 1929 | Musical instruments, of ordinary metal, of all kinds, not otherwise specified, and spare parts for same, including weight of packing or cases.....kilo.  | 1 00 |
| 1930 | Musical instruments, of wood, of all kinds, with or without parts of metal or other material, and spare parts for same, not otherwise specified, including weights of packing or cases.....kilo. | 2 00 |
| 1931 | Instruments and scientific apparatus of all kinds, not otherwise specified, including weight of packing.....kilo.  | 0 25 |

## J

|      |   |        |
|------|---|--------|
| 1932 | Soap, ordinary, of resin, in any shape, for washing clothes and other similar purposes, also Sapólio, sand soap, argil soap, and coaltar soap, for dogs, gross weight.....kilo. | 0 15   |
| 1933 | Soap, ordinary, not containing resin, in bars, gross weight.....kilo.   | 0 25   |
| 1934 | Soap, ordinary, not containing resin, in cakes or pressed bars, not perfumed, gross weight.....kilo.  | 0 40   |
| 1935 | Soap, in powder form, perfumed or not, for toilet purposes, including weight of packing.....kilo.   | 0 75   |
| 1936 | Soap of all kinds, packed, for toilet purposes, including weight of packing.....kilo.   | 1 00   |
| 1937 | Stone soap, for tailors, including weight of packing.....kilo.  | 0 50   |
| 1938 | Rigging, made of aloé, hemp, and other vegetable fibres, gross weight.....kilo.   | 0 20   |
| 1939 | Jewels of gold or platinum, of any alloy, with pearls or precious stones, with or without the paper or cotton wool in which they are wrapped.....kilo.                          | 200 00 |
| 1940 | Jewels of silver, or silver and steel, of any alloy, with pearls and precious stones, with weight of the paper or cotton wool in which they are wrapped.....kilo.               | 70 00  |
| 1941 | Jewels of gold or platinum, of any alloy, without pearls or precious stones, with weight of paper and cotton wool in which they are wrapped.....kilo.                           | 80 00  |
| 1942 | Jewels of silver, or silver and steel, of any alloy, without pearls or precious stones, with weight of paper or cotton wool in which they are wrapped.....kilo.                 | 15 00  |
| 1943 | Toys of all kinds, including weight of packing.....kilo.  | 1 00   |
| 1944 | Automatic toys, with wire, steam, or electricity, including weight of packing.....kilo.   | 2 00   |
| 1945 | Constructional toys, composed of pieces of stone, cement, or wood, with or without iron parts, and the corresponding drawings, including weight of packing.....kilo.            | 0 30   |
| 1946 | Rush or bamboo, of straw or palm, for furniture and hats, gross weight.....kilo.  | 0 10   |

## L

|      |   |       |
|------|---|-------|
| 1947 | Bricks of mosaic, for pavements, gross weight.....kilo.   | 0 03  |
| 1948 | Bricks of marble or alabaster worked on one side, gross weight.....kilo.                                | 0 06  |
| 1949 | Bricks for cleaning knives, gross weight.....kilo.  | 0 03  |
| 1950 | Sheets of tarred cardboard or stone-cardboard, fibre-cement or slate, for roofs, gross weight.....kilo. | 0 01  |
| 1951 | Small books of imitation gold or silver, for gilding, including weight of paper.....kilo.               | 4 00  |
| 1952 | Small boxes of gold or silver, for gilding, including weight of paper.....kilo.                         | 16 00 |
| 1953 | Canvas, prepared, for painters, including weight of packing.....kilo.                                   | 0 50  |
| 1954 | Quill toothpicks, including weight of packing.....kilo.   | 1 00  |
| 1955 | Foot scrapers, of rubber, including weight of packing.....kilo.   | 0 50  |
| 1956 | Hops, gross weight....."  | 0 15  |

## M

|      |  |      |
|------|--|------|
| 1957 | Valises or wallets, of all kinds, for travelling purposes.....kilo.  | 1 50 |
| 1958 | Mantequins of all kinds, not otherwise specified, for dressmakers or showing clothing, with or without heads, gross weight.....kilo. | 0 30 |
| 1959 | Hose of all kinds, for pumps and other purposes, gross weight.....kilo.  | 0 20 |
| 1960 | Marble in slabs, serrated, unpolished or in powder form, gross weight.....kilo.  | 0 01 |
| 1961 | Marble, polished, in slabs, for furniture and other purposes, gross weight.....kilo.   | 0 10 |
| 1962 | Marble, polished, in blocks, for buildings or monuments, gross weight.....kilo.  | 0 03 |
| 1963 | Marble, in flat pieces, for tombs, not being part of a mausoleum, gross weight.....kilo.   | 0 50 |
| 1964 | Length measures, of ivory, including weight of packing.....kilo.   | 2 50 |
| 1965 | Length measures, of waxed cloth, including weight of packing.....kilo.   | 1 00 |
| 1966 | Length measures, of metal, in the form of metal boxes, including weight of packing.....kilo.   | 1 50 |
| 1967 | Mouldings and other adornments of cement or fibre-cement, for roofs or walls, gross weight.....kilo.                                 | 0 05 |
| 1968 | Grindstones of all kinds, with or without wheel or mountings of other material, gross weight.....kilo.                               | 0 10 |
| 1969 | Powder pulls of all kinds, including weight of packing.....kilo.   | 4 00 |

| Sched. No. | Description.   | Duty. Pes. c. |
|------------|--|---------------|
| 1970       | Dolls or dressed dolls, including weight of packing (Note 28).....kilo.                | 1 50          |
| 1971       | Dolls, undressed, including weight of packing.....kilo.                                | 1 00          |
| 1972       | Dolls, celluloid, dressed or undressed, including weight of packing.....kilo.          | 1 50          |
| 1973       | Dolls, of automaton, with steam, or electricity, including weight of packing.....kilo. | 2 00          |

## N

|      |  |      |
|------|--|------|
| 1974 | Lamp black, bone black, or vegetable black, in powder form, gross weight.....kilo. | 0 06 |
|------|--|------|

## O

|      |   |       |
|------|---|-------|
| 1975 | Wafers, for billiard cues, including weight of packing.....kilo.                                    | 2 00  |
| 1976 | Ochers and natural earths, not otherwise specified, for painting, gross weight (Note 29).....kilo.  | 0 06  |
| 1977 | Eyeglasses of all kinds, not otherwise specified, including weight of packing.....kilo.             | 2 00  |
| 1978 | Organs of all kinds, including those with lungs, and their accessories, gross weight.....kilo.      | 0 35  |
| 1979 | Gold worked into all kinds of articles, not otherwise specified, of any alloy, net weight.....kilo. | 50 00 |

## P

|      |   |        |
|------|---|--------|
| 1980 | Birds, dissected, for hat adornments, including weight of packing.....kilo.   | 10 00  |
| 1981 | Shades of all kinds, not otherwise specified, with or without metal fittings, including weight of packing.....kilo.   | 4 00   |
| 1982 | Timbrels, including weight of packing....."   | 1 50   |
| 1983 | Cakes of boric alum, for the toilet, including weight of packing.....kilo.  | 1 00   |
| 1984 | Slippers of straw or Chinese rush, including weight of packing.....kilo.  | 1 00   |
| 1985 | Paste or powders for cleaning metals, including weight of packing.....kilo.   | 0 75   |
| 1986 | Paste or powders for dyeing, such as the so-called "Maypole," including weight of packing.....kilo.   | 1 50   |
| 1987 | Paste or composition for printing rollers or mimeograph, including weight of packing.....kilo.  | 0 30   |
| 1988 | Combs of shell, ivory, or mother-of-pearl, with or without adornments of other materials, not consisting of fine metal, including weight of packing.....kilo.   | 5 00   |
| 1989 | Combs of celluloid, rubber, horn, bone, or composition, without adornments of other materials, including weight of packing.....kilo.  | 1 00   |
| 1990 | Combs of celluloid, rubber, horn, bone, or composition, with adornments of other material, not consisting of fine metal, including weight of packing.....kilo.  | 2 00   |
| 1991 | Films, sensitized, of all kinds, and sensitized photographic paper of all kinds, including weight of packing.....kilo.  | 0 50   |
| 1992 | Films, printed, new or used, for cinematographs, including weight of packing.....kilo.  | 1 50   |
| 1993 | Hair, goat, camel, cat, dog, sea-calf, and cow, net weight.....kilo.  | 0 10   |
| 1994 | Hair, beaver, vizogone, rabbit, hare, alpaca, angora, ragodon, and of other similar animals, including weight of packing.....kilo.  | 0 50   |
| 1995 | Perfumers or perfume pulverizers, or pulverizers of other liquids, not otherwise specified, of any system or of any material, including weight of packing.....kilo.   | 3 00   |
| 1996 | Perfumery of all kinds, not otherwise specified, including weight of packing.....kilo.  | 1 00   |
| 1997 | Perfumery of all kinds, in cases, boxes, or fancy boxes, including weight of packing.....kilo.  | 3 00   |
| 1998 | Mats, ordinary, gross weight....."  | 0 10   |
| 1999 | Mats, fine, gross weight....."  | 0 20   |
| 2000 | Pitch, prepared, for musical instruments, including weight of packing.....kilo.   | 1 00   |
| 2001 | Pianos and pianolas, of all kinds and sizes, mounted or unmounted, with or without crank or strinor, and single or spare parts, gross weight.....kilo.  | 0 55   |
| 2002 | Sparkling stones, gross weight....."  | 0 05   |
| 2003 | Lithographic stones, gross weight....."   | 0 05   |
| 2004 | Pumice stones, whole or in powder form, gross weight.....kilo.  | 0 05   |
| 2005 | Stones for grinding razors, including weight of packing.....kilo.   | 0 30   |
| 2006 | Precious stones and fine pearls, not mounted, including the weight of paper and cotton wool in which they are wrapped.....kilo.   | 200 00 |
| 2007 | Parts of watches, single or spare, including weight of packing.....kilo.  | 2 00   |
| 2008 | Piles, galvanic, of any system or invention, and single parts, without the salts or acids for working, gross weight.....kilo.   | 0 10   |
| 2009 | Hair pencils, of all kinds and sizes, including weight of packing.....kilo.   | 1 00   |
| 2010 | Brushes not more than 1/2 in. of all kind and sizes, measuring up to 30mm. in circumference of the handle, including weight of packing.....kilo.  | 2 00   |
| 2011 | Paints in powder form, with metallic basis, not otherwise specified, gross weight (Note 30).....kilo.   | 0 15   |
| 2012 | Paints, ordinary, in oil, gross weight.....kilo.  | 0 12   |
| 2013 | Paints, ordinary, prepared with some drying substance, such as enamel or linseed oil, gross weight.....kilo.  | 0 25   |
| 2014 | Fine paints, with or without oil, prepared in small cakes, tubes, or other metal containers, for artists, vermilion or imitation, and colours of lakes, of all kinds, including weight of packing.....kilo. | 1 00   |
| 2015 | Paints in tin, of all kinds, for the ware, china, metal or wood, including weight of packing.....kilo.  | 1 00   |
| 2016 | Slates for billiard tables, gross weight....."  | 0 15   |

## SECTION XIV.—VARIOUS ARTICLES continued.

| Sched. No. | Description.  | Duty. Pes. c. |
|------------|---|---------------|
| 2017       | Plants, natural or artificial, for flower-pots and vases, including weight of packing.....  | 1 50          |
| 2018       | Silver, worked into all kinds of articles, of any alloy, not otherwise specified, including weight of paper and cotton wool wrappers..... | 10 00         |
| 2019       | Feathers and down, for pillows, including weight of packing.....  | 2 00          |
| 2020       | Pens of gold or silver, for writing, including weight of packing.....   | 50 00         |
| 2021       | Feathers of all kinds, for ornaments, including weight of packing.....  | 10 00         |
| 2022       | Feather dusters of all kinds, and spare parts, including weight of packing.....   | 1 00          |
| 2023       | Toilet powders, with or without puffs, including weight of packing.....   | 3 00          |
| 2024       | Borate talc powder, with or without perfume, including weight of packing.....   | 2 00          |
| 2025       | Powders, for bronzing, gilding, or silvering, even if prepared with varnish, including weight of packing.....                             | 1 00          |
| 2026       | Powder containers of materials not otherwise specified, including weight of packing.....  | 1 00          |
| 2027       | Perfume containers, ball shaped, of tin, or lead, including weight of packing.....  | 0 80          |
| 2028       | Purses of ivory, mother of pearl, or tortoise-shell, including weight of packing.....   | 5 00          |
| 2029       | Purses of bone, celluloid, horn, or composition, including weight of packing.....   | 2 00          |
| 2030       | Clothes and wigs for dolls, weight of packing included.....   | 5 00          |
| 2031       | Antiques, imitation, not otherwise specified, even if made of aluminium, weight of packing included.....                                  | 3 00          |
| 2032       | Metal polishers, of leather, felt, of any shape, weight of packing included.....  | 0 60          |
| 2033       | Handles of gold or platinum of any alloy, for sticks and umbrellas, weight of packing included.....                                       | 50 00         |
| R          |   |               |
| 2034       | Snuff, weight of packing included.....  | 3 00          |
| 2035       | Watches, gold, or gold plated, of any alloy, with or without precious stones, for pockets, even repeating watches.....                    | 14 00         |
| 2036       | Watches, gold, or gold plated, of any alloy, with or without precious stones, for pockets, not being repeating watches.....               | 7 00          |
| 2037       | Watches, silver, of any alloy, for pockets, even repeating watches.....   | 5 00          |
| 2038       | Watches, silver, of any alloy, for pockets, not being repeating watches.....  | 2 00          |
| 2039       | Clocks, table, even repeating, in case, weight of packing included.....   | 2 00          |
| 2040       | Clocks, all kinds, not specified, table or wall clocks, weight of packing included (Note 32).....   | 1 00          |
| 2041       | Finings, horsehair, with or without comb, for hair-dressing, including weight of packing.....   | 2 50          |
| 2042       | Rosaries, all kinds, not specified, without ornaments of gold, silver or platinum, weight of packing included.....                        | 2 00          |
| 2043       | Rosaries, all kinds, with setting or ornaments of gold, silver or platinum, weight of packing included.....                               | 12 00         |
| S          |   |               |
| 2044       | Safes, with perfume, weight of packing included.....  | 1 00          |
| 2045       | Laces, rubber or cork, weight of packing included.....  | 0 01          |
| 2046       | Tallow, raw or melted, gross weight.....  | 2 00          |
| 2047       | Linings for arm-pit, rubber, lined with cotton cloth, or linen cloth, weight of packing included.....                                     | 4 00          |
| 2048       | Linings, for arm-pit, rubber, lined with silk cloth or containing natural or artificial silk, weight of packing included.....             | 5 00          |
| 2049       | Hats, straw and imitations, all kinds and sizes, without ornaments, weight of packing included.....                                       | 1 00          |
| 2050       | Hats, rush or Panama, containing in the texture up to 8 threads per centimetre, measured on sides of crown.....                           | 2 00          |
| 2051       | Hats, rush or Panama, the texture exceeding 8 threads per centimetre, measured on sides of crown.....                                     | 10 00         |
| 2052       | Hats, all kinds and sizes, not specified, with ornaments, weight of packing included.....   | 3 00          |
| 2053       | Hats, cork, with cotton, linen, or woollen lining, also waterproof lining, weight of packing included.....                                | 0 50          |
| 2054       | Hats, palm or mat, weight of packing included.....  | 1 20          |
| T          |   |               |
| 2055       | Tobacco, leaf and sifted, gross weight.....   | 4 00          |
| 2056       | Tobacco, prepared, for chewing and for pipe, weight of packing included.....  | 3 00          |
| 2057       | Tobacco pouches, rubber, weight of packing included.....  | 1 00          |
| 2058       | Hoels, rubber, weight of packing included.....  | 1 00          |
| 2059       | Drums (musical instruments), weight of packing included.....  | 1 00          |
| 2060       | Stoppers, india-rubber, gutta-percha, or other similar material, weight of packing included.....  | 1 00          |
| 2061       | Card-cases, ivory, mother-of-pearl or tortoise-shell, with or without case, weight of packing included.....                               | 5 00          |
| 2062       | Card-cases, bone, horn, celluloid or composition, weight of packing included.....   | 2 00          |
| 2063       | Keys (pianoforte), ivory or imitation, weight of packing included.....  | 3 00          |
| 2064       | Cloth, ordinary, turred or waxed, for packing, gross weight.....  | 0 05          |
| 2065       | Waterproof cloth, all kinds, not specified, weight of packing included.....   | 1 00          |
| 2066       | Cloth or strip, insulating, used for electricity, weight of packing included.....   | 0 30          |
| 2067       | Cloth, horse-hair, pure or mixed, gross weight.....   | 0 80          |

| Sched. No. | Description.   | Duty. Pes. c. |
|------------|--|---------------|
| 2068       | Cloth, painted, for flowers, weight of packing included.....   | 1 00          |
| 2069       | Tents, camping, all kinds, with or without tackle, gross weight.....   | 0 10          |
| 2070       | Dyes, hair, weight of packing included.....  | 2 00          |
| 2071       | Types or letters, and rubber stamps with or without handles of other materials, with or without box, weight of packing included..... | 1 50          |
| 2072       | Billiard chalk, weight of packing included.....  | 0 50          |
| 2073       | Transparencies of painted cloth, weight of packing included.....   | 0 60          |
| 2074       | Plaiting (straw), or imitations, all kinds, for seats, weight of packing included.....   | 3 00          |
| 2075       | Tricofero, Barry's, and oriental tonic, and imitations and similar products, weight of packing included.....                         | 0 75          |
| U          |  |               |
| 2076       | Grease or composition for machinery belting, weight of packing included.....   | 0 20          |
| V          |  |               |
| 2077       | Vaseline, prepared for toilet, or vaseline pomade, weight of packing included.....   | 1 00          |
| 2078       | Candles, tallow, gross weight.....   | 0 10          |
| 2079       | Oadles, all kinds and shapes, gross weight.....  | 0 30          |
| 2080       | Violas, small, or harmonicas, all kinds, gross weight.....   | 0 60          |
| 2081       | Vinegar, scented, for toilet, weight of packing included.....  | 1 00          |
| 2082       | Visors, celluloid or other materials, not specified, weight of packing included.....   | 2 00          |
| Y          |  |               |
| 2083       | Plaster, ordinary, for buildings, gross weight.....  | 0 02          |
| 2084       | Tinder, for smokers, weight of packing included.....   | 1 30          |
| Z          |  |               |
| 2085       | Shoes, rubber or elastic, of all kinds, weight of packing included.....  | 2 00          |

## SECTION XV.

## MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUPPLIES.—PART FIRST.

|   |   |      |
|---|---|------|
| NOTE.—The weight "including packing" of Medicinal Specifics mentioned in this Section, shall be ascertained by weighing all flasks, bottles, boxes, small cardboard boxes, china or wooden containers, etc., together with special wrappers only. |   |      |
| 2086  | Oils, fixed, vegetable and animal, not otherwise specified, gross weight.....   | 0 08 |
| 2087  | Oils, cod liver, crocodated, emulsified, with hypophosphites, iodine, quinine or other medicinal substances, gross weight.....  | 0 12 |
| 2088  | Oils, medicinal, compounded, such as camphorated oil, Lippell's animal oil, cade oil, harshthorn oil and extract, phenic oil, phosphorated oil, pyrogenous birch-bail, and all other sundry compounded oils, not otherwise designated, including weight of packing.....   | 0 20 |
| 2089  | Oils, croton and spurge, net weight.....  | 2 00 |
| 2090  | Oils, concrete (butters), nutmeg and cocoa, net weight.....   | 1 00 |
| 2091  | Oils, volatile or essential. (See Essences.)  |      |
| 2092  | Oils, castor (Alnus-Christi) and chalmagra, any description, gross weight.....  | 0 25 |
| 2093  | Acetal or aldehyde, also solutions and compounds thereof, not otherwise designated, net weight.....   | 4 00 |
| 2094  | Acetates of alumina, ammonia, lime, potash, soda and zinc, either solid or in solution form, and aceto-tartrate of aluminium ("Alesol"), net weight.....  | 0 75 |
| 2095  | Acetates of copper, iron and lead, either solid or in solution, net weight.....   | 0 25 |
| 2096  | Acetones, net weight.....   | 0 30 |
| 2097  | Acetic acid, pure or impure, whatever be the degree of concentration, also oxalic acid, net weight.....   | 0 40 |
| 2098  | Acids, benzoic, camphoric, dynamic, cyanhydric (diluted), chrysamic, gallic, malic, pyrogallic, salicylic, succinic, tannic, uric, valerianic, and salts, compounds (elemental), and by-products thereof, of similar nature, not otherwise designated, net weight.....  | 4 00 |
| 2099  | Acids, amylic, butyric, chromic, lactic and sulphuric, net weight.....  | 3 00 |
| 2100  | Acids, boracic, nitric, phenic, crystallized or liquid, and tartaric, and salts or by-products thereof, not otherwise designated, except those of phenic acid, net weight.....  | 0 50 |
| 2101  | Acids, crysophanic (chrysophanic), embellie, sclerotic, phyllic, ginovalic, nucleic and santonic (santonine), and salts thereof, such as embellie of ammonia and santonic of soda, net weight.....  | 0 01 |
| 2102  | Acids, organic, not otherwise designated, net weight.....   | 1 00 |
| 2103  | Acids, chloronitric, fluorhydric, phosphoric, hydrofluoric, hypophosphoric, muriatic, nitric, hydrosulphuric and sulphuric, and sundry mineral acids, of commercial quality, not otherwise designated, anhydrous or in solution form, whatever be the degree of concentration, in common packing, gross weight..... | 0 05 |
| 2104  | Acids, as per above schedule number, purified for medicinal purposes, to be used as reactives or other similar objects, including weight of packing.....  | 0 30 |
| 2105  | Gal-nuts, of Aleppo or the Levant, and dividivi, net weight.....  | 0 30 |
| 2106  | Peroxide of hydrogen, either pure or diluted, even if packed as a specific for use as hair-dye, including weight of packing.....  | 0 05 |



| Sched.<br>No. | Description.   | Duty.<br>Pes. c. | Sched.<br>No. | Description.   | Duty.<br>Pes. c. |
|---------------|--|------------------|---------------|--|------------------|
| 2107          | Distilled waters for orange blossom hydrolates, also rose or other flowers, leaves, roots, wood, seeds, peels, bark, odorous fruit and balsams, except those otherwise specified, gross weight.....  | 0 20             | 2149          | Scales, Roberval's ("granatory"), with wooden case and wooden or marble platform, with weights and fittings.....   | 3 00             |
| 2108          | Waters, medicinal, official, except dentifrices and other perfumery waters and those otherwise specified, including weight of packing.....   | 0 75             | 2150          | Scales or "granatory" scales, with bronze or brass pillar, with weights and fittings.....  | 1 50             |
| 2109          | Waters, mineral, medicinal, natural or artificial, gross weight.....   | 0 05             | 2151          | Scales or "granatory" scales, small size, without pillar, with or without weights and fittings.....  | 0 50             |
| 2110          | Albumen, dried, albuminates and albuminous preparations, also iodined descriptions, including weight of packing.....   | 1 00             | 2152          | Balsam, of copaiba, copaibates, and Canada balsam, net weight.....   | 1 00             |
| 2111          | Alkalis, artificial, from pit-coal and other sources, such as aniline, quinoline, toluidine, leptine, colidine, cryptidine, piperidine and others not designated, net weight.....  | 2 00             | 2153          | Balsam, anaraz, liquid amber, Mecca (Alab of Gilead), Peru or black, Toin or white, and sundry other natural balsams, not otherwise designated, and Marine Pine Salve, net weight.....   | 0 50             |
| 2112          | Alkaloids and glucosides, of vegetable or animal origin, not otherwise designated, also salts and by-products thereof, net weight.....   | 0 02             | 2154          | Baths, photographic, for developing, toning, etc. (See Developers).....  | 0 70             |
| 2113          | Camphor, natural or artificial (turpentine essence camphor), net weight.....   | 0 40             | 2155          | Baths, medicinal and mineral (compositions to prepare the same), not otherwise specified, including weight of packing.....   | 0 80             |
| 2114          | Camphors, essential oils, or stereopneous products, such as anisol, apiol, eucalyptol, eugenol, menthol, crystallized, or in form of cones, thymol, and other similar substances, also compounds and by-products thereof, not otherwise designated, net weight.....  | 0 00             | 2156          | Baths, metallic, for galvanizing purposes, also liquid or solid compositions for bronzing, brass-plating, polishing, gilding, nickel-plating, silver-plating, etc., net weight, including weight of packing.....   | 1 00             |
| 2115          | Alcohol, absolute and commercial.....  | 1 60             | 2157          | Gold-beater's-skin, rubber-coated or not, in sheet form, including weight of packing.....  | 18 00            |
| 2116          | Aldehydes, aliphatic, anhydric, butyric, caprylic, cetilic, methyl and propylic.....   | 0 40             | 2158          | Varnish, for touching-up or other photographic purposes, not otherwise specified, including weight of packing.....   | 2 00             |
| 2117          | Alcoholates. (See Finatures).....  |                  | 2159          | Benzine, toluen, and similar descriptions, whatever be the mode of packing, gross weight.....  | 0 30             |
| 2118          | Alloys, gold or platinum amalgamates, such as solders used for dentistry, net weight.....  | 0 10             | 2160          | Benzates of ammonia, lime, strontia, iron, lead, magnesia and soda, net weight.....  | 3 00             |
| 2119          | Alloys or amalgamates of cadmium, silver or other metals, except those containing gold or platinum, net weight.....  | 5 00             | 2161          | Bicarbonate of soda, crystallized or in powder form, gross weight.....   | 0 10             |
| 2120          | Cotton wool, absorbent or sterilized, gross weight.....  | 0 20             | 2162          | Bismuth, metallic, net weight.....   | 0 50             |
| 2121          | Cotton wool, impregnated in medicinal substances, gross weight.....  | 0 30             | 2163          | Bitartrate of potash, purified, for medicinal purposes (cream of tartar), gross weight.....  | 0 25             |
| 2122          | Almonds, bitter or sweet, in paste or powder form, including weight of packing.....  | 0 50             | 2164          | Bitartrate of potash, crude (crude tartar), gross weight.....  | 0 10             |
| 2123          | Musk, from Tonkin, with or without bladder, and grey amber, net weight.....  | 0 05             | 2165          | Biscuits, wafers and bread for medicinal purposes, gross weight.....   | 0 30             |
| 2124          | Musk, from other origin, in original or in other form, including weight of packing.....  | 0 02             | 2166          | Reef meat extracts, liquid, and other similar articles, gross weight.....  | 0 25             |
| 2125          | Aloes or aloes extracts, net weight.....   | 1 00             | 2167          | Borates of ammonia and soda (borax), net weight.....   | 0 20             |
| 2126          | Tar prepared in medicinal solution, including weight of packing.....   | 0 30             | 2168          | Chests, medicine, also allopathic, dosimetric and homeopathic cases, with or without medicines, including weight of packing.....   | 2 50             |
| 2127          | Aluminium, in powder, and magnesium in tape, shavings or powder form, including weight of packing.....   | 1 00             | 2169          | Trusses, of any description and size, including weight of packing.....   | 2 00             |
| 2128          | Ammonia, fluid (solution), and ammonia in chemical combination, not otherwise specified, except impure salts of ammonia for fertilizing purposes, net weight.....  | 0 45             | 2170          | Pitch, liquid or black, of vegetable origin, for medicinal purposes, yellow wax (vulgo adhesive wax), and Burgundy pitch, net weight.....  | 0 10             |
| 2129          | Anilines, medicinal, such as Merck's Pyocetanin, in powder or crayon form, and methylene blue, including weight of packing.....  | 2 50             | 2171          | Bromides, camphor and ethyl, hydrated bromal, bromaline, brometone, bromoform, bromoquinol, bromural, and organic compounds of bromine, not otherwise designated, net weight.....  | 4 00             |
| 2130          | Baby comforters (teething rings), bone, wooden or other materials, including weight of packing.....  | 3 00             | 2172          | Bromides of ammonium, calcium, strontium, iron, potassium, sodium and zinc, net weight.....  | 2 00             |
| 2131          | Antimonial, as follows:—golden sulphur of antimony (pentasulphur), diaphoretic antimony, oxychloride of antimony (Algaroth powders), oxysulphur of antimony (mineral kermes), and double tartarate of antimony and potassium (tartar emetic), net weight.....  | 2 00             | 2173          | Bougies, urethral, including weight of packing.....  | 4 00             |
| 2132          | Indigo, solid or in solution form, gross weight.....   | 0 25             | 2174          | Butyrates of ammonia, baryta, lime, strontia, iron, lead, potash, soda and zinc, net weight.....   | 1 50             |
| 2133          | Apparatus, medicinal for domestic use, not otherwise designated, such as shower baths, apparatus for purifying the air in houses, including those comprising a lamp, such as formaldehyde generators, and compositions in cylinders and other forms for the instantaneous production of formaldehyde, including weight of packing..... | 0 50             | 2175          | Catechu drops, to chew, or catechu grains, in form of tablets or pills, coated, Sen-sen, or similar chewing gums, including weight of packing.....   | 1 50             |
| 2134          | Arsenicals, or arsenic compounds, for use in various industries or agriculture, such as poisonous arsenicals to preserve hides and skins, arsenical soap to preserve stuffed birds, gross weight.....  | 0 10             | 2176          | Cacodylates, potash, soda or others, also organic compounds of arsenic, not otherwise designated.....  | 3 00             |
| 2135          | Arsenic, metallic or black, mineral chemical compounds of arsenic, such as arsenical acid, arsenates and official arsenical preparations, not otherwise specified, net weight.....   | 1 00             | 2177          | Boxes or chests of reactives for chemical laboratories, also bacteriologic, pharmaceutical and metallurgic purposes. (See Glassware, Schedule No. 2442.)   |                  |
| 2136          | Asphalt, of superior quality (sheet or slab form), for varnishes, net weight.....  | 0 20             | 2178          | Boxes, cardboard or wood, without lining or varnish, for the dispatch of pills, capsules, etc., in dispensing chemists' shops, including weight of packing.....  | 0 25             |
| 2137          | Azotates. (See Nitrates).....  |                  | 2179          | Boxes, cardboard or wooden, with varnish, paper lining or other adornments, for dispensing chemists' shops, with or without blank labels, including weight of packing.....   | 0 50             |
| 2138          | Sugar of milk, crystallized or in powder form, net weight.....   | 0 80             | 2180          | Cantharides (Spanish flies), whole or in powder form, net weight.....  | 3 00             |
| 2139          | Sugars, not otherwise designated, such as grape or glucose sugars, also levulose sugars, gross weight.....   | 0 15             | 2181          | Capsules or pearls, gelatinous, hollow (empty), including weight of packing.....   | 5 00             |
| 2140          | Sugars, medicinal (i.e., medicaments with base of sugar), such as saccharolates, saccharures, saccharates, and granulated medicines with sugar, not otherwise designated, including weight of packing.....   | 1 00             | 2182          | Capsules and gelatinous pearls or wafers, containing medicinal substances, either liquid or solid, and pills, balls, dragees (except Santonine dragees), and granules or globules (except dosimetric and homeopathic), whatever be the container, including weight of packing..... | 3 50             |
| 2141          | Sulphur, manufactured, in wick and taper form, etc., for disinfecting purposes, including weight of packing.....   | 0 20             | 2183          | Capsules or folding paper caps (vulgo cowls) for bottles or flasks, with or without address or printed label, and chemists' leather, parchment or other lining discs, for sealing bottles and phials, including weight of packing.....   | 0 75             |
| 2142          | Sulphur, in sticks or purified, gross weight.....  | 0 05             | 2184          | Capsules of aluminium, copper, iron (tinned or enamelled) for chemical or pharmaceutical uses, with or without heating apparatus, Bain-Marie or steam bath, including weight of packing.....   | 0 25             |
| 2143          | Sulphur, precipitate (milk of sulphur), net weight.....  | 0 30             | 2185          | Carbolineum, carbolic acid, and other similar wood preservatives, gross weight.....  | 0 05             |
| 2144          | Sulphur, sublimate or flowers of sulphur and sulphur in powder form, net weight.....   | 0 15             | 2186          | Carbon, animal, in grain or powder form, gross weight.....   | 0 10             |
| 2145          | Sulphur, in chemical combination, not otherwise designated, net weight.....  | 0 40             | 2187          | Carbon, vegetable, medicinal, granulated or in powder form, and sponge carbon (calcined sponge), including weight of packing.....  | 0 50             |
| 2146          | Scales, Roberval's (pentulum form), large size, including weight of packing.....   | 0 60             | 2188          | Carbonate of lime or ordinary chalk stone, not purified, and impure carbonate of soda (soda ash), gross weight.....  | 0 05             |
| 2147          | Scales, Roberval's, small size, so-called "granatory scales", to weigh per gramme and centigramme, as used by dispensing chemists, with marble, crystal or porcelain case, with weights and fittings, also precision scales.....   | 5 00             |               |  |                  |

## SECTION XV. MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUPPLIES (PART FIRST)—continued.

| Sched. No. | Description.   | Duty. Pes. c. | Sched. No. | Description.  | Duty. Pes. c. |
|------------|--|---------------|------------|---|---------------|
| 2188       | Carbonate of lime, precipitate or washed, for medicinal purposes, and carbonate of lime of animal origin, such as egg-shell, red coral and crawfish powders, net weight.....   | kilo. 0 40    | 2228       | Emulsions, creams and milks, medicinal, not otherwise designated, except scented such-like preparations which will pay duty as perfumery, including weight of packing.....  | kilo. 0 40    |
| 2190       | Carbonate of magnesia, in powder or paper-wrapped cakes, gross weight.....   | kilo. 0 25    | 2229       | Essences, artificial fruit, such as cocoa, peach, raspberry, strawberry, netting, grape (brandy essence), spirit or extracts of almond (orgat), rose, vanilla, and other similar ones; extracts of ginger or other edible substances, for the purpose of preparing aerated waters or for culinary uses, and sparkling extracts and compositions for similar purposes, including weight of packing.....        | kilo. 1 75    |
| 2191       | Carbon, sulphur and tetrachloride of carbon, gross weight.....   | kilo. 0 10    | 2230       | Essences of lavender, chamomile, cinnamon (Chinese cassia), curaway, cayupet, cedar, clidre, cylander, citronella, clover, cumin, fennel, eucalyptus, hyssop, jasmine, (spirit of jasmine), juniper, lemon, ligualeos, myrrhan, orange, nutmeg, orisatum, rosemary, rue, sabn, sage, agar tree, wild thyme, tansy, white or red thyme, net weight.....  | kilo. 3 25    |
| 2192       | Carbide of calcium and carbide of ellcium (carbolumin), including weight of package.....   | kilo. 0 05    | 2231       | Essences of orange blossom, Kananga, orris, patchouli, ylang-ylang, and legitimate rose (attar of roses), net weight.....   | kilo. 10 0    |
| 2193       | Carmine of Florence (cochineal) and indigo and other carmines, net weight.....   | kilo. 10 00   | 2232       | Essences or essential oils, not otherwise designated, net weight.....   | kilo. 4 00    |
| 2194       | Setchels containing medicines in phials or pocket medicine or relative outfits, including weight of packing.....   | kilo. 3 00    | 2233       | Essences mixed, or admixture of various essences for the preparation of eau de cologne, Florida, Dyle, Kananga or other similar waters, net weight.....   | kilo. 6 00    |
| 2195       | Castors, whole or in powder form, and civet in paste or powder form, net weight.....   | kilo. 8 00    | 2234       | Essences in diminutive phials, such as those originating from China, with mint essence or others, including weight of packing.....  | kilo. 1 00    |
| 2196       | Caustics, liquid or solid, such as Vienna Caustic, except those which are shipped as specialties, including weight of packing.....   | kilo. 3 00    | 2235       | Essence of turpentine or spirits of turpentine, gross weight.....   | kilo. 0 25    |
| 2197       | Chocolates, medicinal, whatever the form, including weight of packing.....   | kilo. 1 00    | 2236       | Spatulas, steel, fine or ordinary white metal, also for laboratories.....   | doz. 2 00     |
| 2198       | Cyanides (prussiates) of potassium, sodium, ammonium and zinc; sulphocyanides of aluminium, ammonium and potash, net weight.....   | kilo. 0 60    | 2237       | Spatulas, horn, vulcanite (hard rubber), bone or wooden, for laboratories.....  | doz. 1 25     |
| 2199       | Ferrocyanide of potassium (yellow prussiate) and ferrocyanide of potassium (red prussiate), net weight.....  | kilo. 0 30    | 2238       | Spices, medicinal, bitter, diuretic or others not specified, including weight of packing.....   | kilo. 1 00    |
| 2200       | Cigarettes. (See Purgatives.)  |               | 2239       | Spirit of orange blossom, cinnamon, scortory grass, lavender, nutmeg, patchouli, rosemary, rose, violet, ylang-ylang and various other spirits and alcohols with flavour or scent, not otherwise designated, known under the description of "extracts" in the perfumery trade, including weight of packing.....   | kilo. 1 50    |
| 2201       | Citrate of ammonia, lime, iron, magnesia, potash and soda, net weight.....   | kilo. 1 00    | 2240       | Sponges, prepared with or string or impregnated in medicinal or antiseptic substances, also brushes with sponge, hair or other materials, either straight or bent, for the purpose of applying medicaments in the throat, nostrils, ears, eyes, etc., including weight of packing.....  | kilo. 6 00    |
| 2202       | Chloral, anhydrous and hydrated, also hy-products, chloral-amidol, croton-chloral chloralose, etc., net weight.....  | kilo. 2 50    | 2241       | Sterilizers, for domestic uses, i.e., apparatus used for sterilizing milk, other beverages, complete or not, also bottles and spare parts, for such apparatus, including weight of packing.....   | kilo. 0 40    |
| 2203       | Chloroform, and similar products, in bottles or common packing, and in matting, net weight.....  | kilo. 0 05    | 2242       | Sterilizers of nickel-plated iron, copper, aluminium or white metal, for sterilizing cotton wool or other materials, including the boilers or digesters for sterilizing pharmaceutical or surgical appliances and utensils, with or without accessories, such as lamps or other heating devices, including weight of packing.....   | each. 2 00    |
| 2204       | Chloroform, in bulbs or tapered glass tubes, sealed with the help of lamp, or in other special form of packing, such as "Chlorey Beuë," Adrian's chloroform, in phials up to 60 grammes, including weight of packing.....  | kilo. 0 20    | 2243       | Cases or chests, containing surgical instruments, amputating, dissecting, obstetric, etc., and cases or chests of dentistry instruments, and all apparatus, instruments and machines for dental purposes, not otherwise specified, each article not weighing more than 2 kilos, surgical chests such as so-called Lister's, Simpson's "Maternity" and other similar outfits, including weight of packing..... | kilo. 1 00    |
| 2205       | Chloride of ammonia (sal ammoniac), net weight.....  | kilo. 0 10    | 2244       | Cases, hypodermic, or cases or wallets containing hypodermic tablets or solutions, with or without respective syringes, including weight of packing.....  | kilo. 4 00    |
| 2206       | Chloride of calcium, impure, for industrial uses, also chloride of methyl for industrial purposes, gross weight.....   | kilo. 0 10    | 2245       | Ether, acetic, chlorhydric, nitric, valerician and sundry other classes of medicinal ether, not otherwise specified, pure or in alcoholic solutions, net weight.....  | kilo. 1 20    |
| 2207       | Collodion, medicinal or photographic, simple or compounded, and other similar compounds, such as so-called "liquid plaster," including weight of packing.....  | kilo. 1 25    | 2246       | Ether acetic of amylic alcohol, amylic, butylic, methyllic, oenatic or oenanthylic ether, valerician ether of amylic alcohol, and various other ethers, not specified, to prepare artificial fruit essences, net weight.....  | kilo. 4 00    |
| 2208       | Aniline colours and similar preparations, also vegetable colours in powder, paste or liquid form, not otherwise designated, net weight.....  | kilo. 2 00    | 2247       | Ethers (as above), in alcohol solutions or mixed with one another, including weight of packing.....   | kilo. 1 75    |
| 2209       | Collars, belts and breast-plates, electrical or magnetic, any system or make, including weight of packing.....   | kilo. 3 00    | 2248       | Ether, sulphuric, pure or in alcohol solutions, net weight.....   | kilo. 0 80    |
| 2210       | Compositions, liquid or solid, for removing ink, also for discoloring, removing spots, cleaning gloves, or other similar purposes, including weight of packing.....  | kilo. 1 00    | 2250       | Ethorates, medicinal, not otherwise designated, net weight.....   | kilo. 2 00    |
| 2211       | Quassia chips, including weight of packing.....  | kilo. 1 75    | 2251       | Extracts of poppy, Indian hemp, castoreo, ergot, estrophantus, pomegranate bark, ipecacuanha, jalap, koussou, lettuce or lactucarium, xanthoxima, milk-wort, rhubarb, simarouba and tridacium, soft or dry, net weight.....   | kilo. 4 00    |
| 2212       | Burra or peels, medicinal, any description, net weight.....  | kilo. 0 50    | 2252       | Extracts of safon, sweet fern, opium and cantharis, dry, soft or fluid, aqueous, or diluted in alcohol or other liquid, net weight.....   | kilo. 10 00   |
| 2213       | Cresote, purified, and hy-products thereof, such as creso-sol and guaiacol, also chemical compounds of the latter, such as benzosol, cresophosphal and phosphatid, net weight.....   | kilo. 2 50    | 2253       | Extracts of campeachy wood, amotto, orchel, roca and various other vegetable dry extracts and extracts of quillina, net weight.....   | kilo. 0 60    |
| 2214       | Chromates and bichromates of potassium and soda, net weight.....   | kilo. 0 10    | 2254       | Extracts of malt, dry, soft or fluid, and extract of licorice or liquorice, fluid or dry, in cylinders, tablets or other form, including weight of packing.....   | kilo. 0 60    |
| 2215       | Rennet, natural or artificial, in powder, tablets or other forms, including weight of packing.....   | kilo. 2 00    | 2255       | Extracts, medicinal, soft or dry, not otherwise designated, net weight.....   | kilo. 3 00    |
| 2216       | Disinfectants, not otherwise designated, such as impure phenic acid in weak solution (not more than 20 per cent.), creoline, tar solution, and others, in powder or liquid form, gross weight.....   | kilo. 0 10    | 2256       | Extracts, fluid, and vegetable medicinal juices, simple, also official extracts and juices, simple and compounded, net weight.....  | kilo. 2 00    |
| 2217       | Compositions, for steam boilers, either in paste or liquid form, gross weight.....   | kilo. 0 10    | 2257       | Ferments, digestive, emsima and similar substances, such as bromelide, diastase, pancreatic, papaine, pepsine, pure or combined with other substances, such as lacto-pepsine, also peptonates, net weight.....  | kilo. 3 00    |
| 2218       | Dextrine (roasted starch), lion gum and other adhesive substances used as substitutes for arabic gum, including weight of packing.....   | kilo. 0 05    | 2258       | Filters, felt and asbestos, including weight of packing.....  | kilo. 0 50    |
| 2219       | Drugs, medicinal, not otherwise specified, including any article provided in Tarif, including weight of packing.....   | kilo. 1 00    |            |   |               |
| 2220       | Drugs, other than medicinal, not otherwise specified, capable of being utilised in arts, industries, agriculture, including compounds, even if of secret composition, for industrial purposes, such as, for instance, dyeing, purifying or colouring sugar, purifying water, preserving food substances, embalming, etc., including weight of packing..... | kilo. 0 50    |            |   |               |
| 2221       | Electuaries and opiates, medicinal, in powder or paste form, including weight of packing.....  | kilo. 1 60    |            |   |               |
| 2222       | Elixirs, liquors, solutions and wines, medicinal, not otherwise designated, other than those shipped as specialties, including weight of packing.....  | kilo. 0 40    |            |   |               |
| 2223       | Elixirs and liquid scented dentifrices, are liable to duty as perfumery. (See Section XIV., Schedule No. 1996.)  |               |            |   |               |
| 2224       | Embrocations, English or other embrocations, fomentations, liniments and medicinal lotions, liquid or semi-fluid, whoever be the maker, not otherwise designated, or for official purposes, such as ammoniac liniment, including weight of packing.....  | kilo. 1 00    |            |   |               |
| 2225       | Plasters, spread over cotton or linen fabric or leather, such as sparadrap, caustic plasters, Milanese flies, corn-plasters and sundry others not specified, including weight of packing.....  | kilo. 3 00    |            |   |               |
| 2226       | Plasters, adhesive, spread over silk cloth or cotton union (court plaster), in rolls or cut up into sheets, including weight of packing.....   | kilo. 6 00    |            |   |               |
| 2227       | Plasters, spread over paper, such as instantaneous poultices, amapisms and sundry others not specified, including weight of packing.....   | kilo. 1 25    |            |   |               |

| Sched. No. | Description.   | Duty. Pes. c. | Sched. No. | Description.  | Duty. Pes. c. |
|------------|--|---------------|------------|---|---------------|
| 2259       | Flowers of lavender, even when used as wrapper, gross weight . . . . .   | 0 15          | 2294       | Hypochlorites of lime (chloride of lime), soda (Labarraque's liquor) and potash (Iye of Javelle), gross weight . . . . .  | 0 10          |
| 2260       | Flowers, medicinal, not otherwise designated, with or without leaves of the same plant, including weight of packing . . . . .  | 0 40          | 2295       | Hyposulphites and hydrosulphites of lime, potash and soda, gross weight . . . . .   | 0 10          |
| 2261       | Fluorides of potassium and sodium, and the various compounds of fluor, not otherwise designated, net weight . . . . .  | 2 00          | 2296       | Lavender, medicinal, not otherwise specified, including weight of packing . . . . .   | 0 30          |
| 2262       | Fluorides of potassium and sodium, and the various compounds of fluor, not otherwise designated, net weight . . . . .  | 1 50          | 2297       | Mushrooms, suitable for medicinal purposes, such as white agaric and scale, net weight . . . . .  | 0 85          |
| 2263       | Formaline and formic aldehyde, net weight . . . . .  | 0 20          | 2298       | Cuttlefish bone, and other animal exuvie, not otherwise specified, such as shells of mollusks, net weight . . . . .   | 0 60          |
| 2264       | Phosphates of ammonia, official lime (calcined hartshorn) and bones, in powder form or small lumps, phosphates of magnesium and phosphates of soda, net weight . . . . .   | 0 40          | 2299       | Rubber and gutta-percha, prepared for dentistry; wax compositions, rolling pastes and cements of various descriptions and colours, for dentists' uses, including weight of packing . . . . .  | 2 00          |
| 2265       | Phosphites and hypophosphites of ammonia, lime, potash and soda, net weight . . . . .  | 2 50          | 2300       | Ichthyol, thylol, petrosulphol and other sulpho-ichthyolates and substitutes, not otherwise designated, including weight of packing . . . . .   | 5 00          |
| 2266       | Phosphorous, white and red, and chemical phosphorous compounds, not otherwise designated, including chlorhydriphosphates, glycono-phosphates, lacto-phosphates and pyro-phosphates, net weight . . . . .   | 1 00          | 2301       | Printed matter, on ordinary paper and in black ink, for use in wrapping phials, flasks, bottles or boxes, containing specifics, or for wrapping soap and other perfumery goods, including weight of packing . . . . .   | 0 20          |
| 2267       | Phials, flasks, bottles, for dispensing purposes, also china, porcelain and glass boxes and pots for similar uses, including phials or flasks with glass tops, either wide or narrow neck, syrup flasks or bottles together with respective glass or metal capsules or stoppers, so-called "preserve jars," Medici decanters and various jars for decorative purposes, except otherwise designated. All the above may be plain or adorned with paintings, gilding, etc., provided or not with engraved, embossed or paper labels, gross weight . . . . . | 0 25          | 2302       | Printed matter, on cotton paper, white or colour, with coloured inks, with or without adornments, for wrapping up specifics or perfumery goods, including weight of packing . . . . .   | 0 40          |
| 2268       | Phials or bottles, ordinary, plain, without cork or stopper, half ground neck, for dispensing purposes, gross weight . . . . .   | 0 05          | 2303       | Inhalers, for inhaling medicinal vapours or gases, ether and chloroform atomizers for aesthetic purposes, flasks for administering chloroform and inhalers such as so-called "tar cigarettes" and other similar articles, including impregnated saw powder, including weight of packing . . . . . | 1 50          |
| 2269       | Phials or bottles, homoeopathic, with or without real cork stoppers; small tubes or capsules of glass bulbs, sealed with lamp, including weight of packing . . . . .   | 1 00          | 2304       | Insulators, for insecticide powders, metal, leather, elastic rubber and other material, not otherwise designated, including weight of packing . . . . .   | 0 50          |
| 2270       | Fumigating (fumigating medicaments) such as clove, medicinal cigarettes, fumigating paper, Chinese or Indian tapers or sticks and aromatic compositions, including weight of packing (Note 39) . . . . .   | 1 00          | 2305       | Injections, hypodermic, liquid, any description, in containers or bulbs less than 50 c.cms. capacity, including weight of packing . . . . .   | 8 00          |
| 2271       | Gases of any description, dissolved in any liquid other than water, are liable to duty as Liquids . . . . .  | 0 25          | 2306       | Injections, hypodermic, of the so-called "saline whey" description, when in containers or bulbs more than 50 c.cms. capacity, net weight . . . . .  | 5 03          |
| 2272       | Gases, liquefied under pressure or simply compressed, such as ammonia for ice-making machinery, also carbonic and sulphurous acids contained in metal cylinders, including weight of containers even if the latter have already been used, including weight of packing . . . . .   | 0 50          | 2307       | Injections, hypodermic, in tablet form. (See Tablets, Schedule No. 2371.)   |               |
| 2273       | Gas, laughing (protoxyde of azote), in special metallic containers, and apparatus for administering the same, including weight of packing . . . . .  | 0 50          | 2308       | Soap, plain, in paste or bar form, for pharmaceutical preparations, such as amygdaline, animal soap for podoloch, and Marseilles soap, gross weight . . . . .   | 0 25          |
| 2274       | Gas generating apparatus, glass, for preparing aerated waters, gross weight . . . . .  | 0 25          | 2309       | Soaps, medicinal, compounded, such as sulphur, borax, salicine and various soaps and medicaments, in bar form, gross weight . . . . .   | 0 30          |
| 2275       | Gelatine, transparent gelatine of grenet, or fish-glue; vegetable gelatine or pectine, and gelosine or agaragar, including weight of packing . . . . .   | 0 80          | 2310       | Soaps (same as described in above Schedule No.) in cake form, wrapped or not in common paper, even if shipped as Specialties (Patent Medicines), gross weight . . . . .   | 0 40          |
| 2276       | Glycerine, white or yellow, in any common packing, net weight . . . . .  | 0 35          | 2311       | Soaps, metallic, insoluble. (See Salts and Chemical Metallic Compounds, not otherwise designated.)  |               |
| 2277       | Gums, resins and gum-resins, not otherwise specified, net weight . . . . .   | 1 00          | 2312       | Jellies, gelatinous and paste, medicinal, not otherwise designated, including weight of packing . . . . .   | 1 50          |
| 2278       | Gums, arabic (acacia), natural or artificial, amine, copal, dammar, elastic, euphorbium, gutta-percha, Indian incense, lacamaca, dragous' blood and tragacanth, including weight of packing . . . . .  | 0 30          | 2313       | Syrups, preserves, cordials, pectorals, draughts, and official medicinal robs, not otherwise designated, including weight of packing . . . . .  | 0 50          |
| 2279       | Shellac gum, whole or scales, gross weight . . . . .   | 0 25          | 2314       | Syringes, for family use, rubber, such as the so-called Acme, Alfa, Crescent, Davis, Manhattan, Universal, etc., in wooden or cardboard boxes, including weight of packing . . . . .  | 1 75          |
| 2280       | Indigo, manufactured, in lumps, sheets, or bars, and other articles, not otherwise designated, for chemical or pharmaceutical purposes, including weight of packing (Note 33) . . . . .  | 1 50          | 2315       | Syringes, hypodermic, in cardboard or wooden case, each . . . . .   | 0 25          |
| 2281       | Drops, medicinal (i.e., dispensing medicaments administered under the form of drops) not otherwise specified, and not shipped packed as specialties (patent medicines), including weight of packing . . . . .  | 3 50          | 2316       | Syringes, hypodermic, in metal cases, with or without accessory thermometer . . . . .   | 0 75          |
| 2282       | Drugs, comfits, foaming and sacculum tablets, also any description of vermifuge tablets, of whatever composition or whoever be the maker thereof, in any form of packing, including weight of packing . . . . .  | 1 00          | 2317       | Syringes, plunger, of hard rubber (vulcanite), with or without soft (elastic) rubber, metal or glass fittings, including weight of packing . . . . .  | 4 00          |
| 2283       | Fats, animal and mineral, not otherwise designated, utilizable for pharmaceutical purposes, such as lano-line, neutraline, petroline and vaseline (liquid or solid), including weight of packing . . . . .   | 0 50          | 2318       | Syringes, plunger and spring types, copper, tin or white metal, including weight of packing . . . . .   | 1 00          |
| 2284       | Gutta-percha, manufactured, or imitations thereof, in the form of utensils for pharmaceutical, photographic and chemical purposes, such as trays, baths, pans, basins, funnels, etc., and same articles made of jappaned cardboard, not otherwise specified, including weight of packing . . . . .   | 1 00          | 2319       | Syringes, suspension or fount type, for irrigation or injection, nasal, vaginal, etc., with jappaned, enamelled, lined or nickel-plated or glass case, including weight of packing . . . . .  | 0 80          |
| 2285       | Tonka beans, whole, net weight . . . . .   | 1 00          | 2320       | Syringes, not complete and fittings for the same, including weight of packing . . . . .   | 1 50          |
| 2286       | Meals, fenugreek and linseed, including weight of packing . . . . .  | 1 50          | 2321       | Lactates of lime, strontium, magnesium, manganese, potash, soda, zinc, net weight . . . . .   | 2 00          |
| 2287       | Meals, patent food, compounded. (See Powders (Food) Schedule No. 2383.)  |               | 2322       | Laudanum, Sydenham's, Rousseau's, and official opium preparations similar to laudanum, such as tincture of opium, net weight . . . . .  | 2 00          |
| 2288       | Hematosis or hematine and solvol, net weight . . . . .   | 0 80          | 2323       | Lectine and ovo-lectine, including weight of packing . . . . .  | 5 00          |
| 2289       | Hemoglobine, common and purified (hematogen), including weight of packing . . . . .  | 2 00          | 2324       | Yeast, beer, purified or prepared for medicinal uses, in paste, granulated or powder form, including weight of packing . . . . .  | 1 00          |
| 2290       | Iron, dissolved phosphoric acid, sulphuric acid, ferric lactate and oxalate of iron, porphyrised iron and iron reduced by hydrogen, net weight . . . . .   | 1 50          | 2325       | Lycopodium lupuline, kamuti, polio, or other vegetable products whose natural state is in powder, net weight . . . . .  | 1 00          |
| 2291       | Iron, pure in fine shavings (filings) for medicinal uses, net weight . . . . .   | 0 40          | 2326       | Ligatures, catgut and other descriptions not specified, for surgical purposes, including weight of packing . . . . .  | 3 00          |
| 2292       | Lint, tapes, hands, gauze or other similar cotton, woolen, or linen fabrics, sterilized and prepared or not with medicinal or antiseptic substances for surgical dressings; pads, cushions and dressings of any cotton material, any shape, for the sick and wounded, including weight of packing . . . . .  | 0 70          | 2327       | Ligatures, silkworm gut, including weight of packing . . . . .  | 0 61          |
| 2293       | Thread, surgical-stitching. (See Ligatures).   |               | 2328       | Lichen, sea-weeds and moss suitable for medicinal purposes, such as laminaria digitata, Iceland moss and Corsican moss or eveline, net weight . . . . .   | 1 00          |
|            |  |               | 2329       | Woods, medicinal, not otherwise specified, in logs, filings (lust) or shavings, net weight . . . . .  | 0 30          |
|            |  |               | 2330       | Nursing bottles, glass (flasks of special form suitable for sucking), without rubber or gutta-percha fittings, including weight of packing . . . . .  | 0 40          |
|            |  |               | 2331       | Nursing bottles, glass, complete, i.e., with respective rubber tubing and nipples, including weight of packing . . . . .  | 0 75          |



## SECTION XV.—MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUNDRIES (PART FIRST)—continued.

| Sched. No. | Description.  | Duty. Pes. c. | Sched. No. | Description.   | Duty. Pes. c. |
|------------|---|---------------|------------|--|---------------|
| 2332       | Teats or nipples, elastic rubber or other materials, including weight of packing.....kilo.  | 3 00          | 2356       | Wafers, so-called "Limousin" or imitations, including weight of packing.....kilo.  | 8 00          |
| 2333       | Manna, bastard cinnamon, sticks or flakes, net weight kilo.   | 1 00          | 2357       | Oblates of baryta, lime, mercury, lead, potash and zinc, net weight.....kilo.  | 1 50          |
| 2334       | Manna, sorts (broken white manna) and fat or black manna, and mixtures of both descriptions, net weight kilo.   | 0 50          | 2358       | Gold, in sponge and powder form, for dentistry, prepared especially for amalgamating and gilding, net weight.....kilo.   | 0 15          |
| 2335       | Mannite (manna sugar), net weight.....kilo.   | 2 00          | 2359       | Oxylates of ammonia, baryta, lime, iron, lead, soda and zinc, aet weight.....kilo.   | 1 00          |
| 2336       | Machines, instruments and special utensils, solely suitable for use in pharmacists' laboratories, such as machines for making butter, tablets, pills, etc.; utensils for making wafers and gelatinous capsules, etc., except those otherwise designated, gross weight.....kilo.   | 0 10          | 2360       | Oxides of barium (caustic baryta), magnesium (calcined magnesias), potassium and sodium, purified or in cylinders, and peroxide of calcium (calcium dioxide), and of sodium (sodium oxilite), and other alkaline bioxides, not otherwise designated, net weight.....kilo.      | 1 00          |
| 2337       | Machines, electro-medical and electro-therapeutic, with or without salts to work the same, and photo-therapeutic machines or apparatus of any system and maker, whose net weight does not exceed 5 kgs. each, including weight of packing.....kilo.   | 0 75          | 2361       | Oxides of iron, yellow, black or red, for medicinal purposes, net weight.....kilo.   | 0 40          |
| 2338       | Machines and apparatus as described in above Schedule No. and all apparatus, instruments and machines for use by surgeons and dentists, whose net weight does not exceed 5 kgs. each, including weight of packing.....kilo.   | 0 30          | 2362       | Oxide of manganese, in powder form, net weight.....kilo.   | 0 10          |
| 2339       | Pill mass, such as blue mass, Bellote's, Blaud's, dog tongue, Vallet's and others not designated, net weight kilo.  | 2 50          | 2363       | Wood, Brazil, campenchy (log) and sundry logwoods, bark, and roots, for dyeing purposes, not otherwise designated, in sawdust, pieces, powder, chips or shavings, gross weight.....kilo.   | 0 05          |
| 2340       | Wicks and tapers, medicinal and disinfectant, not otherwise specified, including weight of packing.....kilo.  | 1 00          | 2364       | Paper, episcaptic, in sheet form, Tallard's chemical paper, and any other medicinal paper, not otherwise specified, including weight of packing.....kilo.  | 3 00          |
| 2341       | Stockings, gloves, caps, bags used to apply ice to heads of patients; bags to apply hot water, belts, urinal bandages, and sundry other articles made of elastic rubber, with or without admixture of cotton, linen or wool for the sick, including weight of packing (Note 35).....kilo.   | 3 00          | 2365       | Paper, litmus, blue or red, turmeric and sundry other reactive papers, including weight of packing.....kilo.   | 0 50          |
| 2342       | Stockings and the various commodities mentioned in the foregoing Schedule No., made of silk or elastic rubber with admixture of pure or union silk, including weight of packing.....kilo.   | 5 00          | 2366       | Paste, phosphor, to kill rats and the like, also poisons in powder form for the same purpose, such as "Rough on Rats," (See Section II, Schedule No. 115.)   |               |
| 2343       | Medicaments, organo-therapeutic, of any description and in any form, except pills and preparations which can be used as hypodermic injections, including weight of packing.....kilo.  | 1 50          | 2367       | Pastes and liquid compositions, odontalgic, not otherwise specified, including weight of packing.....kilo.   | 1 00          |
| 2344       | Medicaments, dosimetric and homeopathic, such as logwood tinctures and dilutions, triturations, granulations thereof, etc., including weight of packing.....kilo.   | 5 00          | 2368       | Tablets, medicinal, not otherwise designated, also anti-septic descriptions, such as corrosive sublimate, including weight of packing (Note 36).....kilo.  | 0 45          |
| 2345       | Medicaments, organo-therapeutic, of any description and in any form, except pills and preparations which can be used as hypodermic injections, including weight of packing.....kilo.  | 1 50          | 2369       | Tablets containing alkaloids or salts thereof (except quinine and salts thereof which are liable to duty as per Schedule No. 2368), in therapeutic doses, or any of the substances comprised in Schedule Nos. 2202, 2213, 2347 and 2387, including weight of packing.....kilo. | 2 00          |
| 2346       | Medicaments, dosimetric and homeopathic, such as logwood tinctures and dilutions, triturations, granulations thereof, etc., including weight of packing.....kilo.   | 5 00          | 2370       | Tablets, compressed, as per both the foregoing Schedule Nos., will be liable to double duty.   |               |
| 2347       | Medicaments, synthetic, the following: acetophenone, acetopirine, antipirine, anthrarobice, aspirin, aspirin, carbazol, phenolalcaline, crezosal, pheoocol, piperonal (heliotropine), pyramidon, propylamine, salicilamide, salipirine, sulphaminol, sulphonal, tetronal, ichtyocol, trional, uretan, uropropine, and those not specified, net weight.....kilo. | 5 00          | 2371       | Tablets for hypodermic injections, including weight of packing.....kilo.   | 10 00         |
| 2348       | Medicaments, synthetic, the following: cryogerine, stovaine, piperazine and veronal, net weight.....kilo.   | 10 00         | 2372       | Tablets and packets for the instantaneous preparation of refreshing beverages, such as aerated waters, beer, lemonade, soda water, etc., also carbonic acid in small metal tubes or bulbs or capsules (Sparklets) for similar purposes, including weight of packing.....kilo.  | 0 50          |
| 2349       | Medicaments, synthetic, the following: acetophenone, acetopirine, antipirine, anthrarobice, aspirin, aspirin, carbazol, phenolalcaline, crezosal, pheoocol, piperonal (heliotropine), pyramidon, propylamine, salicilamide, salipirine, sulphaminol, sulphonal, tetronal, ichtyocol, trional, uretan, uropropine, and those not specified, net weight.....kilo. | 5 00          | 2373       | Guanara and Indian ink, in powder or tablet form, whatever be the style of packing, including weight of packing.....kilo.  | 3 00          |
| 2350       | Mixtures, tablets and sundry preparations against mosquito bites, not capable of any other use. (See Section II, Schedule No. 79.)  |               | 2374       | Atomizers or spraying apparatus for liquids, whatever material or system, including apparatus for scenting living rooms, houses, and the like, either complete or component parts thereof, including weight of packing kilo.   | 3 00          |
| 2351       | Mortars, agate or flint stone, with or without beater, net weight.....kilo.   | 1 00          | 2375       | Pernanganates of lime, potash, soda and zinc, net weight kilo.   | 0 75          |
| 2352       | Naphthalene, in crystals or small balls, also anthracene and compounds and by-products of these substances, not otherwise specified, net weight.....kilo.   | 0 50          | 2376       | Pessaries, hard (vulcanite) or soft rubber, aluminum or other materials, including weight of packing.....kilo.   | 4 00          |
| 2353       | Nitrates or azotates of ammonia, baryta, copper, strontium, iron, lead, zinc and nitrate of potash (saltpetre). The importation of the latter is prohibited in quantities exceeding 10 kgs. at a time. Net weight.....kilo.   | 0 40          | 2377       | Stones, medicinal (official compositions bearing this name), such as divine stone, health stone, and others not designated, including weight of packing.....kilo.  | 2 00          |
| 2354       | Nitrate of silver, crystallized or melted into crayon form, pure or mixed with other nitrates (lunar caustic), net weight.....kilo.   | 12 00         | 2378       | Pill Tiles, brass, wooden or other materials, including weight of packing.....kilo.  | 1 50          |
| 2355       | Nitrite of amyl, and similar descriptions, also nitro-glycerine or medical trinitine (solution), including weight of packing.....kilo.  | 2 00          | 2379       | Brushes, suitable to apply medicaments. (See Sponges.)   |               |
|            |   |               | 2380       | Pyroxiline, or cotton powder for the purpose of preparing collodion, net weight.....kilo.  | 1 50          |
|            |   |               | 2381       | Silver, in powder form, prepared for amalgamating or silver-plating purposes, and cuttings (remnants) of silver in sheet form for the purpose of silver-plating pills, including weight of packing.....kilo.   | 5 00          |
|            |   |               | 2382       | Platinum in sheet form, or manufactured in crucibles, capsules or other forms, for scientific uses and purposes, net weight.....kilo.  | 5 00          |
|            |   |               | 2383       | Powders, alimentary or flours, not otherwise designated, compounded with milk, malt, phosphates or other body-building substances, and which do not contain cocoa in any appreciable quantity (not more than 15 per cent.), gross weight.....kilo.                             | 0 25          |

## CENTRAL AMERICA—GUATEMALA.

| TARIFF.]      |   | CENTRAL AMERICA—GUATEMALA. |               | 801   |                  |
|---------------|---|----------------------------|---------------|---|------------------|
| Jobed.<br>No. | Description.  | Duty.<br>Pes. c.           | Sched.<br>No. | Description.  | Duty.<br>Pes. c. |
| 334           | Insecticide powders, and other insecticide preparations suitable for any other use. (See Section II., Schedule No. 115.)  |                            |               | d. Salts of calcium, magnesium iron, manganese, lead and sodium.....  | 0 30             |
| 335           | Powders, medicinal salt and acid, are liable to 20 per cent. duty additional to the rates leviable upon the same commodities in crystal, grain, stone or lump form. The same additional duty of 20 per cent. shall be applicable to medicinal vegetable substances in powder, such as: peels, flowers, gums, rosin gums, leaves, wood, roots, rosin and seeds. This Schedule No. is not applicable to substances whose natural commercial form is in powder, as is the case with calomel, among medicinal salts, and brimstone, among vegetable substances. |                            |               | e. Salts of Iridium, gold, osmium, palladium, platinum, rhodium, ruidium and thallium.....  | 0 10             |
|               |   |                            |               | f. Salts of silver.....   | 0 02             |
|               |   |                            |               | g. Salts of titanium, tungsten and other metals not otherwise specified.....  | 1 00             |
| 336           | Porcelain, manufactured in the form of apparatus, appliances and utensils for scientific uses, such as trays, capsules, funnels, tubes and other similar articles, not otherwise specified, gross weight.....   | 0 05                       | 2404          | Bags, small, medicinal, including weight of packing.....  | 2 00             |
| 337           | Potash, caustic or impure carbonated, for soap-making purposes, gross weight.....   | 0 10                       | 2405          | Seeds, fenugreek, linseed, mustard and fawwort, gross weight.....   | 0 15             |
| 338           | Principles, active vegetable, not otherwise designated, aloine, ergotine, evonimine, jal-pine, opium in paste and podophyllin, net weight.....  | 7 00                       | 2406          | Seeds, aniseed, caraway, coloquintida, stavessare, lobelia inflata, horse-bean, and other sundry seeds, beans and fruit of a medicinal nature, not otherwise specified, including weight of packing.....  | 0 30             |
| 339           | Pots and boxes, made of china, porcelain or glass, without adornments, up to 100 grs. capacity, with or without metal or celluloid cover, for use by dispensing chemists, gross weight.....   | 0 10                       | 2407          | Seeds, musk, cardamomum, cedronella, estrophantum and santonium; cubeb and Ignatius bean, including weight of packing.....  | 0 50             |
| 340           | Pulpa, cassia fistula, tamarind or other medicinal plants or fruit, including weight of packing.....  | 0 50                       | 2408          | Seeds, of flowers and vegetables, whole, are admitted duty-free even if they are capable of medicinal use, such as coriander, parsley and others.   |                  |
| 341           | Quinidine and various alkaloids, not otherwise designated, and chinoidine, net weight.....  | 2 00                       | 2409          | Silicates of potash, soda or others not otherwise specified, white or coloured, in solid, powder or solution form, and silicide of iron, gross weight (Note 37).....  | 0 05             |
| 342           | Quinine and salts thereof. (See Section II., Schedule No. 108.)   |                            | 2410          | Chairs of special design for barbers, surgeons and dentists, gross weight.....  | 0 25             |
| 343           | Roots, medicinal, not otherwise designated, net weight.....   | 0 30                       | 2411          | Soda, caustic, salted or impure, for soap-making purposes, in iron barrels, gross weight.....   | 0 05             |
| 344           | Roots, calamus, hellebore, ipecacuanha, polygala, senega, common rhubarb, rhubarb and snake-root, net weight.....   | 0 80                       | 2412          | Solutions of alkaloids or salts thereof, or solutions of other medicinal active principles, such as adrenaline solution, net weight.....  | 8 00             |
| 345           | Patent medicines. (See Pharmaceutical Specialities.)  |                            | 2413          | Probes, urethral, of any description, including weight of packing.....  | 8 00             |
| 346           | Rosin, pine or colophony, for soap-making, gross weight.....  | 0 02                       | 2414          | Sulphates of ammonia, except impure grades for fertilizing purposes, anhydrous lime (calcined chalk), copper, iron, magnesia (English salts) and soda, and soluble sulphates of above bases (alums), of commercial grades or quality, gross weight..... | 0 10             |
| 347           | Developers, photographic, such as amidol, ciconogen, hydroquinone and metol, pure or in solutions, and all preparations or baths used for developing or revealing, toning, fixing, etc., used in connection with photography, not otherwise specified, including weight of packing.....   | 2 00                       | 2415          | Sulphates, same as above, when chemically pure or highly purified, net weight.....  | 0 30             |
| 348           | Labels, for pots and flasks used in connection with dispensing chemistry, are liable to duty as follows:  |                            | 2416          | Sulphites of lime, potash and soda, gross weight.....   | 0 10             |
| a.            | If made of crystal, porcelain or metal, with or without gilded or silver-plated ornaments, per hundred.....   | 4 00                       | 2417          | Sulphoricates and sulphorinates of lime, iron, magnesia, potash, soda and zinc, net weight.....   | 1 00             |
| b.            | If made of paper or other paste, with or without adornments.....  | 1 50                       | 2418          | Sulphides of arsenic, yellow and red; sulphides of lime, potash and soda, either in solid form or in solution, net weight.....  | 0 40             |
| c.            | If for use in pharmacists' shops. See "Labels" in the Stationery Section.   |                            | 2419          | Suppositories, any description, including weight of packing.....  | 2 30             |
| 349           | Saccharine and "sugarol," also derived products and compounds, net weight.....  | 6 00                       | 2420          | Suspensory bandages, cotton or linen fabric, including weight of packing.....   | 8 00             |
| 2400          | Salts, compound, natural or artificial, to prepare mineral waters, such as Apollinaris, Karlsbad, Vichy, etc., net weight.....  | 2 00                       | 2421          | Suspensory bandages, silk, with or without admixture of cotton, wool or linen, including weight of packing.....   | 12 00            |
| 2401          | Salts, double and mixtures of salts or salts mixed with acids, are liable to duty according to the highest rate leviable on the salt or acid entering in the composition thereof.   |                            | 2422          | Talc powder, mixed with boracic acid or in conjunction with other medicamentous substances, scented or not, including weight of packing.....  | 2 00             |
| 2402          | Salt designated at the same time through its acid and through its base; in order to assess duty it will be ascertained which of its components is liable to the highest rate, and such highest rate will be applied.  |                            | 2423          | Tartar emetic. (See Antimonites.)   |                  |
| 2403          | Salts and metallic chemical compounds, also the metals themselves, not otherwise designated, will pay, on the basis of net weight, the rates of duty provided hereinafter (except coloured salts and compounds applicable to paints), viz.:   |                            | 2424          | Tartrate of potash, neutral, and boracic tartrate of potassium, net weight.....   | 0 60             |
| a.            | Salts of aluminium.....   | 0 15                       | 2425          | Tartrate, double, of potash and soda (Rochelle or Seignete Salt), net weight.....   | 0 15             |
| b.            | Salts of antimony, barium, copper, chrome, strontium, nickel, potassium and zinc.....   | 0 50                       | 2426          | Sanitary cloth and gutta-percha in thin sheeting for medical or surgical purposes, including weight of packing.....   | 2 00             |
| c.            | Salts of bismuth, cadmium, cobalt, cerium, lithium, mercury, molybdenum, thorium and uranium.....   | 3 00                       | 2427          | Silk cloth, coated or prepared with any medicinal substance, including weight of packing.....   | 5 00             |
|               |   |                            | 2428          | Termitte, or base of aluminium and oxide of iron, including weight of packing.....  | 0 75             |
|               |   |                            | 2429          | Thermometers, clinical, including weight of packing.....  | 3 00             |
|               |   |                            | 2430          | Thermometers, bath or other descriptions, except clinicals, including weight of packing.....  | 0 50             |
|               |   |                            | 2431          | Terpine (hydrate of turpentine essence) and turpinol, also compounds and by-products thereof, not otherwise specified, net weight.....  | 1 50             |
|               |   |                            | 2432          | Tinctures or medicinal solutions in alcohol, not otherwise specified, net weight.....   | 2 00             |
|               |   |                            | 2433          | Tinctures of musk, grey amber, saffron, cancharis, iodine and iodide of iron, net weight.....   | 3 00             |
|               |   |                            | 2434          | Turpentine, ordinary, gross weight.....   | 0 05             |

## SECTION XV. MEDICINES, CHEMICALS AND DISPENSING CHEMISTS' SUNDRIES (PART FIRST)—continued.

| Sched. No. | Description.   | Duty. Pcs. c. | Sched. No. | Description.   | Duty. Pcs. c. |
|------------|--|---------------|------------|--|---------------|
| 2436       | Turpentine, refined, from Venice or other origin, net weight.....  | kilo. 0 30    | 2467       | Embrocations, fomentations and liniments, including weight of packing.....   | kilo. 1 50    |
| 2436       | Auricular tubes (ear trumpets), rubber, wooden, metal or other substances, including weight of packing.....  | kilo. 0 30    | 2468       | Plasters, adhesive, non-caustic, perforated or not, such as Alcock's, including weight of packing.....   | kilo. 3 00    |
| 2437       | Tubes, rubber, glass or other materials, perforated, for drainage, including weight of packing.....  | kilo. 1 50    | 2469       | Emulsions, with base of cod liver oil, such as Scott's Emulsion and Ozomulsion, gross weight.....  | kilo. 0 12    |
| 2438       | Ointments, cerates, plasters and medicinal salves, not otherwise designated, including weight of packing.....  | kilo. 1 00    | 2470       | Essence, Marvellous Crown and Imitations, including weight of packing (Note 39).....   | kilo. 1 25    |
| 2439       | Vanilla, including weight of packing.....  | kilo. 1 00    | 2471       | Specialties, not otherwise designated, and which are not similar to those mentioned in Tariff, including weight of packing.....  | kilo. 3 00    |
| 2440       | Valerianates of ammonia, in solution or dry form, also valerianates of bismuth, iron, zinc and sundry others not specified, net weight.....  | kilo. 5 00    | 2472       | Ergotene, Bonjean's and other makers', including weight of packing.....  | kilo. 4 50    |
| 2441       | Poisons for insects. (See section II, Schedule No. 116.)   |               | 2473       | Extracts, fluid, simple or compounded, such as Hemboell's Buchu, Brown's Valerian, etc., including weight of packing.....  | kilo. 1 50    |
| 2442       | Glassware for laboratories, such as cups, test tubes, graduated or not, spirit lamps, funnels, tubes, Wolff's bottles, balloons, retorts and other glass or quartz utensils for scientific uses, including those provided with wooden or metal stands or parts, also the cases or sets in cases containing implements for chemical, metallurgical or medical tests and analysis, with or without the adequate reagents, including weight of packing (Note 38)..... | kilo. 0 25    | 2474       | Patrices, such as Ayer's Fever Specific, Wintersmith's Wine, Osgood's Indian Kola, Warburg's Tincture, etc., including weight of packing.....  | kilo. 0 75    |
| 2443       | Glassware or glass or porcelain utensils, for administering medicine or similar uses, not otherwise designated, such as male urinals, eye cups, cupping glasses, syringes, inhalers, milking tubes, etc., even with metal, wooden or cork fittings, including weight of packing.....   | kilo. 0 50    | 2475       | Fumigatories, in powder, lozenges or in paper, such as Hünor's Asthma Powders, Abyssinia Powders, Dr. Andrew's Paper and sundry other medicaments which are used by smoking, including weight of packing.....                              | kilo. 1 25    |
| 2444       | Glassware (same as foregoing Schedule No.) provided with elastic rubber or gutta-percha parts or fittings, not otherwise specified, including weight of packing.....   | kilo. 1 00    | 2476       | Drops, ophthalmic, and all preparations which are shipped under the description of Drops, including weight of packing.....   | kilo. 4 50    |
| 2445       | Vinegars, medicinal, such as camphorated oil, anti-scurvy, quinine, etc., including weight of packing.....   | kilo. 0 40    | 2477       | Grandes. (See Capsules.)   |               |
| 2446       | Wines, San Rafael and San Juan, and other natural so-called medicinal wines, gross weight.....   | kilo. 0 10    | 2478       | Flours, patent and other special foods, whoever be the maker thereof, such as Falliere's Phosphate and Nestlé's Lacteous Flour, not containing cocoa in any appreciable quantity (not more than 15 per cent.), gross weight (Note 10)..... | kilo. 0 25    |
| 2447       | Iodine and iodide of strontium, arsenic, bismuth, iron, mercury, nickel, lead, potassium, sodium, zinc and sundry other mineral compounds of iodine, not otherwise designated, net weight.....   | kilo. 3 00    | 2479       | Iron, dialysed, Bravais', Wyeth's, or other makers', including weight of packing.....  | kilo. 1 50    |
| 48         | Iodoform, iodo, formaline, azo-iodolates, and various other organic compounds of iodine, not otherwise designated, net weight.....   | kilo. 5 00    | 2480       | Injections, hypodermic, prepared according to special formulae, including weight of packing.....   | kilo. 10 0    |
| 49         | Zamac and impure tanning extracts, for tanning or currying purposes, gross weight.....   | kilo. 0 10    | 2481       | Injections, urethral or vaginal, such as Brou's, Cadet's, etc., including weight of packing.....   | kilo. 1 50    |

PHARMACEUTICAL SPECIALTIES (PATENT MEDICINES).  
PART SECOND

EXPLANATORY NOTICE.—For the purpose of levying duty, the description "Pharmaceutical Specialties" (Patent Medicines), shall comprise all the medicines which are advertised as being prepared according to special pharmaceutical formulae, having been invented by the manufacturer or sole proprietor thereof. So-called "Pharmaceutical Specialties" (Patent Medicines) are generally presented in the trade and sold to the retail customers, packed in special bottles or other peculiar containers, with wrappings, marks or notices distinguishing them from similar preparations. However, shall not be considered as "Pharmaceutical Specialties" (Patent Medicines) even if packed in special containers, are the chemical substances or simple medicines which are well known, such as Pelletier's sulphate of quinine, Bayer's aspirin, Adrian's chloroform, Lammann's and Kemp's cod liver oil, and other medicaments, not compounded, which are not provided for in this Tariff, part second.

|      |   |            |      |   |            |
|------|---|------------|------|---|------------|
| 2450 | Oils, compounded, medicinal, such as "electric oil," St. Jacob's oil, cod liver oil with iron, iodine or other substances, whoever be the maker thereof; Merck's iodine, Bayard's leicetide oil, and various other compounded oils, not otherwise specified, including weight of packing..... | kilo. 1 00 | 2494 | Anti-neuralgic powders, whoever be the maker, such as Headine, whether put up in wafers or in paper containers, including weight of packing.....        | kilo. 4 00 |
| 2451 | Waters, medicinal or hydrolates, whoever be the maker thereof, including weight of packing.....   | kilo. 1 00 | 2495 | Ferruginous powders, such as Quevenne's, Robin's and Girard's, including weight of packing.....   | kilo. 1 00 |
| 2452 | Barry's Pain Soother and similar article, including weight of packing.....  | kilo. 1 00 | 2496 | Pomatus and ointments, whoever be the maker, including weight of packing.....   | kilo. 1 00 |
| 2453 | Halsams, compounded, such as Friar's, Jaime's Carminative, Warren's, etc., including weight of packing.....   | kilo. 1 00 | 2497 | Hair dyes and restoratives, including weight of packing.....  | kilo. 1 50 |
| 2454 | Baths, medicinal, solid or liquid, whoever be the maker, including weight of packing.....   | kilo. 0 75 | 2498 | Salts, aperient, whether effervescent or not, such as Tarrant's, Endo's Fruit Salt, Chantreau's granulated salt, etc., including weight of packing..... | kilo. 0 50 |
| 2455 | Cupules and drops, gelatinous or solid, including drages and compressed tablets, not otherwise specified, including weight of packing.....  | kilo. 4 50 | 2499 | Salts, effervescent, bromo-phosphate or lithium, including weight of packing.....   | kilo. 1 00 |
| 2456 | Carbon, in powder or granulated, compounded, such as Tissot's, including weight of packing.....   | kilo. 0 75 | 2500 | Sanatogen and similar preparations, gross weight.....   | kilo. 0 35 |
| 2457 | Caustics spread in the form of plasters, such as Alberskyer's, also liquid, such as Bile's, including weight of packing.....  | kilo. 3 50 | 2501 | Solution, Pautange's creosoted including weight of packing.....   | kilo. 0 60 |
| 2458 | Chocolates, medicinal, in powder or paste form, whoever be the maker, including weight of packing.....  | kilo. 1 50 | 2502 | Tess, compounded, such as Chantreau's, including weight of packing.....   | kilo. 1 50 |
| 2459 | Cigarettes, medicinal, whoever be the maker, such as Grimaud's, including weight of packing (Note 39).....  | kilo. 2 50 | 2503 | Vermifuges, such as Jeline's and Vogler's, including weight of packing.....   | kilo. 1 50 |
| 2460 | Chlorodyne, Brown's, and other makers', including weight of packing.....  | kilo. 4 00 | 2504 | Wines, medicinal, compounded, not otherwise designated, including weight of packing.....  | kilo. 0 60 |
| 2461 | Curarine, sulfate of strontium, and similar preparations, including weight of packing.....  | kilo. 1 50 | 2505 | Sarsaparilla, Ayer's, Bristol's, Bull's, Snamma's or other makers', including weight of packing.....  | kilo. 0 30 |
| 2462 | Creams, medicinal, whoever be the maker, including weight of packing.....   | kilo. 2 00 |      |   |            |
| 2463 | Defibrators, liquid, paste or powder, including weight of packing.....  | kilo. 1 50 |      |   |            |
| 2464 | Dentifrices, liquid or solid, including weight of packing.....  | kilo. 2 00 |      |   |            |
| 2465 | Disinfectants, compounded, as per special formulae, such as Liquezouze, Listerine, Pyrozone and Bobeuf's Phenol, including weight of packing.....   | kilo. 0 60 |      |   |            |
| 2466 | Elkixirs, medicinal, liquors and solutions, not otherwise specified, including weight of packing.....   | kilo. 0 75 |      |   |            |

## SECTION XVI.

## WAREHOUSING DUTY.

Goods of any description whatsoever which are allowed to remain in the Custom Warehouses for more than one month, as from the date of landing, shall be liable to Warehousing Duty as follows:

For the first period of thirty days beyond one month as aforesaid duty at the rate of three centavos (\$0.03) per diem in respect of each one hundred (100) kilos, or fraction thereof exceeding ten (10) kilos remain beyond said goods (\$0.08) as above, when such goods are allowed to remain beyond said period.

When goods are left in the Custom Warehouses because they are held for the disposal of the shipper, no warehousing duty shall be charged.

All articles liable to payment of 30 per cent. gold on the duty leviable thereon, and all articles admitted duty-free, shall be liable to a like payment of 30 per cent. gold on the warehousing duty leviable thereon.



## NOTES TO THE TARIFF.

NOTE 1.—Goods admitted duty-free already or subsequently included in this section, shall pay, in national currency, a storage tax of 1 cent. per kilo. gross weight.

NOTE 2.—Zephyrs in which there is a slight alteration in the fabric, formed by 2 or 3 yarns corded together, will be considered as plain fabric.

NOTE 3.—This schedule No. also includes boot laces and tapes for chemises.

NOTE 4.—When collars arrive without special boxes, 25 per cent. additional duty shall be paid.

NOTE 5.—The number of threads in the web shall be determined through the semi-total sum of the threads which can be counted in the weft and warp in a square 6 mm. side; one additional thread will be counted when the sum found is an odd number. This operation is made with the help of a thread-counter.

NOTE 6.—When cuffs (plain) arrive without special boxes, 25 per cent. additional duty will be charged.

NOTE 7.—Diaphanous fabrics weighing less than 40 grs. per square metre, even when plain fabric, shall pay the duty provided for under this Schedule No.

NOTE 8.—Mercerized cotton goods and fabrics, will be liable to an extra of 15 per cent. on the duty leviable thereon.

NOTE 9.—Shall be considered as clothing for children, costumes with short trousers (knickerbockers) and costumes with long trousers not exceeding 80 centimetres in length.

NOTE 10.—This schedule No. shall include handkerchiefs made of linen fabrics containing up to 24 threads in a square 6 mms. side.

NOTE 11.—Chemical or artificial silk goods and fabrics, will pay the same duty as provided for linen goods and fabrics, plus 20 per cent. additional.

NOTE 12.—Whenever the weight of fabric exceeds 400 grs. per sq. metre, a rebate of 20 per cent. shall be allowed on the duty assessed. The same provision shall apply to woollen cloths, chevots and friezes.

NOTE 13.—Woollen goods and fabrics containing artificial silk shall be dealt with as pure wool for the purpose of assessment of duty.

NOTE 14.—All fine or diaphanous fabrics weighing less than 22 grs. per square metre shall come under the description of muslins.

NOTE 15.—This schedule No. shall cover clothing or costumes the ground of which is silk, even if the outer part, belt, or sash is made of any material.

NOTE 16.—The weight of weighing machines shall not include the wooden blocks used to erect same, but will include the parts forming the platform.

NOTE 17.—Pen knives stitched on cards, shall be subject to a rebate equal to 25 per cent. on the weight.

NOTE 18.—When proportion of manganese in such alloys exceed 25 per cent., the metal ceases to be magnetic, and this affords the easiest method of control.

NOTE 19.—Burners or roasters for coffee, etc., weighing more than 10 kgs., will be assessed as cookers or kitcheners.

NOTE 20.—Steel cutlasses or machetes for agricultural purposes, are for heating, being heavy, as the lower end is wider than the part immediately after the handle. Whenever such machetes are with sheath, duty will be assessed on the basis of the subsequent schedule number.

NOTE 21.—Fluoride of glaucine, in the presence of chlorhydric acid, colours pink paper made of wood pulp produced by machinery, this colouring being more or less strong, according to the proportion used in the pulp.

NOTE 22.—Cards with monograms and those having only a small picture in the corners come under this item.

NOTE 23.—In the weight liable to duty double cases or cases are not included.

NOTE 24.—Ordinary salt, not refined, but ground, is subject to an extra duty of 25%.

NOTE 25.—Light or sour wines are subject to a reduction of 25 per cent. of the fixed rates. As regards wines in wooden containers the regulations respecting spirits (see note) are applicable.

NOTE 26.—Articles not having a covering of rubber or other substances inside or outside which makes them waterproof are not considered included in the items 1820, 1821, and 1822.

NOTE 27.—Cord measuring less than 9mm. in circumference or of a higher number than No. 12 Birmingham calibre is classed as hemp thread, duty 0.60 per kilo, including packing.

NOTE 28.—Dolls with chemises and shoes only are not considered as dressed dolls.

NOTE 29.—Included in this item are:—Asbest in powder form, chalk or Spanish white, kaolin, and other clays or white earths in powder form, impure oxide of zinc, pulverized natural sulphate of baryta, yellow ochre, natural oxide of iron, Italian earth, red ochre, English red or colcothar (oxide of calcined iron), sienna, umber, Colonia, Brum, and Vanlyck earth, green ochre, green Verona earth, and other earths of green colour, pulverized.

NOTE 30.—This item includes: White lead, yellow chrome, or Prussian blue, ultramarine blue, litharge, minium, ultramarine green, and others.

NOTE 31.—This item includes also coloured drawing inks and liquid Indian ink.

NOTE 32.—Cloths in woollen cases of more than 1.25 metres in width, without adornments, are subject to a reduction of 40%.

NOTE 33.—Rubber tubes strengthened with cloth or wire gauze will be liable to duty as rubber hose (see latter article in Section XIV).

NOTE 34.—When syringes falling under this Schedule No. are not packed each in respective case, the weight of packing in which they are contained, shall be increased by 50 per cent.

NOTE 35.—Rubber bandages consisting of a simple rubber band, will be liable to duty as in this Schedule No. (See Miscellaneous.)

NOTE 36.—Gum, peppermint, lemon and other tablets, which are merely flavoured, will be liable to duty as sweets or conits.

NOTE 37.—Coloured crystal or fine glass used by jewellers for incrustations or adornments in articles of jewellery, are not included in this Schedule No.

NOTE 38.—Reactives not otherwise provided for in Tariff and which have no other applications or uses in medicine, such as, for instance, Phenylhydricine, will pay \$0.25 per kilo., including weight of packing, even if packed separately from the instrument cases.

NOTE 39.—Medicinal cigarettes provided in this schedule No. must not contain tobacco. Otherwise they will be liable to duty as per Schedule No. 1818.

NOTE 40.—Whenever food flours contain cocoa in any appreciable quantity (more than 15 per cent.), duty will be leviable thereon as on chocolate (Schedule No. 1658, Section XIII.).

NOTE 41.—Soaps which are prepared according to dispensing formule, such as sulphur, coal-tar, borax, etc., shall not be liable to duty as Pharmaceutical Specialties (Patent Medicines).

## SALVADOR

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| Bronze, and manufs. of 129-138                          | .. .. .                    | Emanuel .. .. .                                     | .. .. .                          | Ivory .. .. .   | 357, 358                    | machine .. .. .   | 78, 284                 |
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| Brushes .. .. .   | 220, 250, 253              | Epauettes .. .. .                                   | 276, 277                         | Jet .. .. .   | .. .. .                     | Paints .. .. .  | 227, 383-386            |
| Buckets .. .. .   | 92, 116                    | Eye-glasses .. .. .                                 | .. .. .                          | Jewellery 138, 116, 148, 245, 337-339                         | .. .. .                     | Palm .. .. .  | .. .. .                 |
| Buildings .. .. .                                       | 115, 136, 228              | Extraction of meat .. .. .                          | .. .. .                          | Jute, and manufactures of .. .. .                             | .. .. .                     | Paper, and manufactures of .. .. .                              | 159-170, 362            |
| Burners .. .. .   | 86, 102                    | Extractions .. .. .                                 | .. .. .                          | Kettles .. .. .   | 108, 113, 150, 153          | Paraffin, and manufactures of .. .. .                           | 362, 371, 372           |
| Bustles .. .. .   | 15, 28, 36, 50             | Eye-glasses .. .. .                                 | .. .. .                          | Kitchen utensils .. .. .                                      | 116, 136                    | Parasols .. .. .  | .. .. .                 |
| Butter .. .. .  | 64                         | Falience .. .. .                                    | .. .. .                          | Knives .. .. .  | 117, 120, 123, 155          | Parchment .. .. .   | .. .. .                 |
| Buttons 8, 23, 33, 45, 117, 216-218, 435                | .. .. .                    | Feathers .. .. .                                    | .. .. .                          | Knives .. .. .  | 134, 136                    | Passementerie .. .. .   | .. .. .                 |
| Cables .. .. .  | 20, 108, 367               | Felt for sheathing vessels .. .. .                  | .. .. .                          | Labels .. .. .  | 166, 167                    | Pen-holders .. .. .   | .. .. .                 |
| Cages .. .. .   | 92, 117, 136               | Fences, and accessories .. .. .                     | .. .. .                          | Lace .. .. .  | 11, 30                      | Pencil holders .. .. .  | 146, 224, 228           |
| Cake openers .. .. .                                    | 117                        | Fertilizers .. .. .                                 | .. .. .                          | Laces .. .. .   | 16, 38, 52                  | Pencils .. .. .   | 220, 349, 391           |
| Candles .. .. .   | 256, 304, 411              | Figures .. .. .                                     | .. .. .                          | Lacteous flour .. .. .  | 97                          | Pens .. .. .  | 106, 125, 146           |
| Cardhooks .. .. .                                       | 116, 136, 155              | Fillers .. .. .                                     | .. .. .                          | Ladies .. .. .  | 116, 150                    | Pepper .. .. .  | .. .. .                 |
| Cane .. .. .  | 252                        | Fish and shellfish .. .. .                          | 63, 64, 66                       | Lamps .. .. .   | 116, 133, 188, 367          | Perfumery .. .. .   | .. .. .                 |
| Cans, walking .. .. .                                   | 206, 207                   | Fishhooks .. .. .                                   | .. .. .                          | Lanterns .. .. .  | 116, 153, 168, 188, 331     | Periodicals .. .. .   | .. .. .                 |
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| Caramel .. .. .   | 257                        |   |                                  | Lassos .. .. .  | .. .. .                     | Petticoats .. .. .  | .. .. .                 |
| Carbide of calcium .. .. .                              | 237                        |   |                                  |   |                             |   |                         |
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| Cartridges .. .. .                                      | 86, 108                    |   |                                  |   |                             |   |                         |
| Carts .. .. .   | 86, 108                    |   |                                  |   |                             |   |                         |
| Cases for umbrellas, &c. 16, 30, 39, 53                 | .. .. .                    |   |                                  |   |                             |   |                         |
| " other .. .. .   | 82, 304, 315               |   |                                  |   |                             |   |                         |
| Cash registers .. .. .                                  | 356                        |   |                                  |   |                             |   |                         |

| Nos.                           |                             | Nos.                             |                        | Nos.                               |                                       |
|--------------------------------|-----------------------------|----------------------------------|------------------------|------------------------------------|---------------------------------------|
| ewer manufactres ..            | 150                         | Rushes ..                        | 342                    | Starch ..                          | 59                                    |
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| etole ..                       | 288, 407                    | Salt ..                          | 369                    | Stockings ..                       | 13, 28, 37                            |
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| taits ..                       | 14, 32                      | Sashes ..                        | 66                     | Stoppers ..                        | 155, 268, 431                         |
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| tated wars ..                  | 155                         | Sawes ..                         | 112, 367               | Straw ..                           | 343                                   |
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| lumbago ..                     | 319                         | Sorews ..                        | 108, 117, 134          | Suppositories ..                   | 66                                    |
| ocket books ..                 | 81, 224, 225                | Soybeans ..                      | 186                    | Sweets ..                          | 122, 123                              |
| ision for tides ..             | 430                         | Seeds ..                         | 65, 412                | Swords ..                          | 98                                    |
| oniarls ..                     | 122, 123                    | Seines ..                        | 22                     | Syrup ..                           | 64, 66, 98                            |
| orcelain, and manufactures ..  | 399, 400                    | Sesame ..                        | 63                     | Table cloths ..                    | 14, 28                                |
| orphry, and manufactures ..    | 359, 361                    | Sewing cases ..                  | 270                    | Talc .. covers ..                  | 14, 24, 28, 59, 51                    |
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| owlers ..                      | 377, 398, 449, 455          | Sheet iron ..                    | 108, 110               | Tar ..                             | 187                                   |
| resses ..                      | 108, 112, 113               | Shirts, and their accessories .. | 153                    | Tarpaulins ..                      | 14, 38, 52, 53                        |
| rohibited articles ..          | 441-455                     | Ship fronts ..                   | 15, 28, 170            | Tassels ..                         | 66                                    |
| uffs ..                        | 306                         | Shirts ..                        | 14, 16, 37             | Tea ..                             | 66                                    |
| ulveys ..                      | 86, 107, 108, 367           | Shirts, .. lasta ..              | 229                    | Teeth, artificial ..               | 426                                   |
| ulse ..                        | 58                          | Shocks ..                        | 87, 112                | Telephones ..                      | 193, 194                              |
| umps ..                        | 86, 108, 367                | Shutters ..                      | 113, 269               | Telescopes ..                      | 421                                   |
| urses ..                       | 155, 234, 225               | Silver ..                        | 318                    | Tents ..                           | 119, 146, 280                         |
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| alls ..                        | 108, 367                    | Slates, and slate pencils ..     | 339-391                | Tie, and manufactures of ..        | 111, 113, 118                         |
| takes ..                       | 113                         | Soap ..                          | 98, 332, 333, 377      | Tinsels ..                         | 136, 401                              |
| tame, and manufactures of ..   | 40-43                       | Soapstone ..                     | 334                    | Tissues ..                         | 5, 6, 9, 11, 14, 16, 20, 24           |
| lazor strops ..                | 199                         | Solders ..                       | 132                    | Tissues ..                         | 25, 27, 28, 30, 35, 36, 50, 51, 53-56 |
| lazers ..                      | 120, 123                    | Spars ..                         | 293                    | Tobacco ..                         | 416, 417                              |
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| kins ..                        | 14, 27, 82                  | Spermaceti, and manufactures ..  | 294, 295               | Toothpicks ..                      | 115, 367, 426-429                     |
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| ubious ..                      | 10, 11, 14, 28, 30, 38, 52  | Spirits ..                       | 296                    | Towels ..                          | 12, 27                                |
| times ..                       | 289, 442, 452               | Spoons ..                        | 117, 123, 150, 155     | Toys ..                            | 117, 245, 342, 353, 400, 435          |
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## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Salvador is the peso (100 centavos). For weights and measures the metrical system has been adopted.

## TARIFF (1) (2).

CONTAINING ALL MODIFICATIONS AND ADDITIONS PUBLISHED IN THE "DIARIO OFICIAL."

## PROVISIONS RELATING TO THE COLLECTION OF DUTIES.

ART. 1.—Import duties shall be levied according to the following tariff.

NOTE.—The specific duties in the import tariff are to be increased by 25 per cent., and the residual duties paid at the rate of 2 pesos or colonies per dollar instead of the 280 pesos per dollar formerly collected, or the 250 pesos per dollar provided for in the Budget Law.

| Nos.   | Goods.  | Duties per kilo. p. c. (2) |
|--|---|----------------------------|
| MANUFACTURES OF COTTON, FLAX, WOOL AND SILK, &c., &c.                            |   |                            |
| COTTON.  |   |                            |
| 1  | Cotton, raw; or crude and bleached thread for looms .....   | Free.                      |
| 2  | Coloured thread for looms .....   | 0 05                       |
| 3  | Sails for ships navigating in the harbours, lakes and rivers of the Republic .....  | 0 01                       |
| No. 3.—The sails in question are not subject to the surtax of \$3 per 100 kilos. |   |                            |
| 4  | Thread, twisted, unbleached, for the manufacture of fishing-nets and cords (twisted thread having a diameter from 1 to 3 mm.); yarn waste for machinery and cotton in sheets for padding clothing ..... | 0 02                       |
| 5  | Tarpaulins of thick tissues, tarred or not, for carts and other uses .....  | 0 10                       |
| 6  | Tissues, unbleached, as manta, mantadil(2) and uncoloured drills; fishing-nets such as seines, trammels, cast-nets .....  | 0 20                       |
| 7  | Cante wicks(4) and lampwicks .....  | 0 25                       |
| 8  | Boudons covered with cotton; umbrellas and parasols; canvas hose pipes, tarred or not .....   | 0 20                       |

| Nos.  | Goods.   | Duties per kilo. p. c. |
|-------|--|------------------------|
| 9     | Tissues of all kinds, white or bleached without any modification of the plain common fabric, containing up to twenty threads in warp or weft in a space of 7 millimetres (1 of an English inch); white and coloured cloth; canvas for embroidering, cambray or tartan, starched, plain, white; white cloth mixed with horsehair for interior trimming of clothes and other purposes; sewing or embroidering thread of any kind and colour(2) .....   | 0 40                   |
| 10    | Carpets and carpeting, floor; elastic for shoes; tape, plain or twilled, white or coloured, for shoe and harness makers; tape (ribbon) known as Castile(3) .....   | 0 50                   |
| 11    | Cambray or tartan, starched, plain or coloured; coloured cloth mixed with horsehair for linings and other purposes; fabrics printed or dyed in a single colour, plain or stamped, such as saddles, chintzes, stuffs for covering furniture, cambrie, muslin, gauze, bandana, satinette, without sewing, embroidery, figuring, open-working, ravelling, ribs, non-percale-like, without curling, crimping, or dotting, &c., without any modification whatever of the plain common fabric; mantadil, bleached; mantadil crill or bleached with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantina and other similar stuffs; casinetes and imitation cuscunera, of pure cotton; plain flannel of cotton; ribbons with hooks and eyes and bookbinders' cloth, plain or stamped(4) ..... | 0 60                   |
| 12    | Bedspread(5), blankets(5), towels, pernaires, ponchos, mantles, hammocks; cotton socks and bags for packing .....  | 0 75                   |
| 13    | Stockings and socks, vests and undershirts, drawers and all kinds of underwear not classified, knitted or not(5)(6), without lace or embroidery; mantillas, handkerchiefs and foulards of all kinds; plain flags; wicks for tinder boxes .....   | 0 80                   |
| 14(2) | Tissues of all kinds, white or bleached, with or without any modification of the fabric, containing more than  |                        |

(1) In regard to the increase of import duties, see the Law of April 4, 1911, and the Decree of September 19, 1911, at end of Tariff.

(2) For the latest amendments to the Tariff, see the Law of May 15, 1912, at end of Tariff.

(3) See the Law of April 4, 1911, at end of Tariff.

(4) See the Law of April 7, 1911, at end of Tariff.

(5) See the Law of April 4, 1911, at end of Tariff.

(6) See the Law of May 15, 1912, at end of Tariff.

(7) Under Ordinance of September 26, 1911, stockings and socks, vests, or undershirts, unders and general kinds of underwear, not classified, of knitted cotton, pay 1 peso the kilo, instead of 80 centavos. ("Diario Oficial" of September 27, 1911.)



## COTTON—continued.

| Nos. | Goods.   | Duties<br>per kilo.<br>p. c. |
|------|--|------------------------------|
|      | twenty threads in a space of 7 millimetres ( $\frac{1}{4}$ of an English inch); point; tulle, crape and other fancy stuffs; embroidered(?), figured, ribbed, percale kind, ravelled, open-worked, curled and crimped; piqué, bombazine and in general all white stuffs not specified, with any modification, however trifling, of the common plain fabric; coloured printed or dyed stuffs not classified, unsewn, embroidered, figured or with any modification, however trifling, of the common plain fabric; velvet, plush, table covers, curtains of point or otherwise; antimacassars, furniture (tides), mats for lamps or flowerpots, plain or with woollen chamois; mosquito nets; men's and boys' shirts with fronts, collars and cuffs of lace(?); and shirts entirely of cotton; ribbons of velvet of any width, reins, girths, ribbons with or without elastic(?); plaits, tassels, fringes, cords, gallons, sashes, garters, braces, scarfs, gloves, ladies' veils, saddle bags, wallets and travelling bags and generally all similar objects not specified; napkins, tablecloths and material for the same; lace, insertions ("embroidures"), trimmings and gallons not exceeding 25 centimetres in width (when the latter are contained or mixed in the same package or carton with gallons of 25 centimetres or more in width, they shall pay a duty of \$3 per kilo.) <sup>(*)</sup> | 1 00                         |
| 15   | Fronts, collars and cuffs, for men's shirts; corsets, bustles, crinolines, and other similar artificial contrivances; caps and bonnets of all kinds and sections of Scotch yarn or its imitations.   | 1 50                         |
| 16   | Underclothing, knitted or other, with embroidery or lace; ready-made clothing of all kinds, for men, women and children, not specified; hat linings, and umbrella and parasol cases; infants' headwear and christening veils; shoes, slippers, and all kinds of footwear, ready-made or in parts; garters, laces, ornaments, gallons, bands with embroidery and insertions exceeding 25 centimetres in width; mufflers ("rebozos") and tissues for the same, in imitation of the native article; labels of cotton, linen, woollen or silk tissue, with or without embroidery(?).   | 3 00                         |

## HEMP, FLAX AND JUTE.

|        |  |       |
|--------|--|-------|
| 17     | Hemp and similar fibres, in cordage for the use of vessels navigating in ports, lakes and rivers of the Republic No. 17.—This cordage is exempt from the surtax of \$3 per 100 kilos.  | 0 01  |
| 18     | Hemp, coarse, and jute, made up into empty sacks and bags, tarred or not; untwisted thread for sewing the same; hemp and jute, either tangled or combed out; hand bags of hemp or jute.  | 0 03  |
| 19     | Hemp, coarse, and jute, made up into sugar bags, measuring 51 x 84, 57 x 81, 52 x 92, 63 x 83, 65 x 87 and 70 x 71 centimetres, with the name of the factory for which destined printed thereon.   | 0 01½ |
| 20     | Hemp or flax, in ropes and cables, tarred or not, of more than 25 centimetres in diameter; pure or mixed hemp or jute, in coarse fabrics such as brin or bramante, containing up to six threads in the weft or in the warp in a space of 7 millimetres ( $\frac{1}{4}$ English inch) and tarred or waxed cloth for the same purposes.  | 0 05  |
| 21     | Stout awning cloth, tarred or not; carpets of jute, hemp or coir.  | 0 10  |
| 22     | Flax or hemp, pure or mixed with cotton, in twisted strings, fishing nets, seines and trammels; lassos of 25 centimetres or less in diameter.  | 0 20  |
| 23     | Thread, in hanks covered with linen, not dyed or bleached, for shoe makers, canvas hose pipes, tarred or not.  | 0 30  |
| 24     | Flax or hemp, pure or mixed with cotton; Brin or bramante containing more than six threads in the weft or in the warp in a space of 7 millimetres ( $\frac{1}{4}$ English inch); canvas, Russia duck and "coletas"; umbrellas and parasols; jute or coarse hemp, in floor mats, foot and door mats, curtains, tablecovers, hammocks or woven fabrics of the same, and for covering furniture and sacks for transporting indigo.  | 0 40  |
| 25     | Coletas and drills, unbleached, white or coloured.   | 0 50  |
| 26     | Sewing thread.   | 0 80  |
| 27     | Plain or figured tissues, white or coloured, such as crapes, bleached cloth of up to twenty threads to the 1 English inch; platillas, damasked or table cloth tissues, damask, piqué, sheeting and similar tissues not specified; without any kind of sewing or embroidery; canvas for embroidering, cambray or sized cloth and cloth mixed with horsehair for linings; towels, straps ("gansarones"), halters, reins or girths, with or without common metal fittings.  | 1 00  |
| 28, 29 | Flax or hemp, pure or mixed with cotton, in the unknitted, whether figured, embroidered, or not, white or coloured, such as Irish linens, Brittanys, cambrics, batistes, linen point and any other fine tissue not specified for garments or other use; handkerchiefs, undershirts, drawers, stockings, socks, shirt fronts, collars, men's shirts and all kinds of underwear without any lace or embroidery; tablecloths and napkins; bed sheets; ribbons, with or without elastic, braids, fringes, meshes, tassels, braided corals, caps, bonnets and hats; corsets, bustles, crinolines, and other similar artificial contrivances; bed- |       |

| Nos. | Goods.   | Duties<br>per kilo.<br>p. c. |
|------|--|------------------------------|
|      | spreads and quilts; table covers, curtains and hammocks, not specified; antimacassars, mosquito nets, rugs, mats for lamps and flower pots, travelling and carpet bags.  | 1 50                         |
| 29   | Neckties, gloves, sashes(?), with or without elastic, garters, hip straps, bands, shawls, scarfs ("mantillas"), fichus, ladies' veils, and all made-up articles not specified.   | 2 00                         |
| 30   | Laces, blondes, ribbons, and all made-up articles, gallons and ornaments not specified; footwear of all kinds, ready-made or in parts, garters; underwear, knitted or not, with embroidery or lace; ready-made clothing; mufflers ("rebozos") and tissues for the same; masks, linings for hats, umbrellas and parasol cases; infants' headwear and christening veils. | 3 00                         |

## WOOL.

|       |   |      |
|-------|---|------|
| 31    | Wool in the fleece.   | 0 10 |
| 32    | Wool, pure or mixed with cotton or flax: in carpets, shag, plaids ("mantillones"), blankets(?) and quilts(?); elastic for shoes.  | 0 30 |
| 33    | Buttons covered with wool and serge with admixture of cotton and lining of mantahil.  | 0 60 |
| 34    | Umbrellas and parasols.   | 0 80 |
| 35    | Thread for sewing or embroidery, with or without mixture of common metal thread or wire; tissues with the whole warp or weft of pure cotton thread, or pure vegetable fibre, such as "cashmeres", "cashmeres", "alpaca", "balsarina", "baize", "swansilk", "chaly", for curtains or furniture covers, lasting or serge, satin, damask, "flaila", "flanel", "grano de oro", "light stout or muslin, merino, cashmere and other similar tissues not specified.  | 1 00 |
| 36    | Cashmeres, cloths, "cashmeres", "alpaca", "balsarina", "baize", "swansilk", chaly, tissues for curtains or furniture covers, lasting or serge, satin, damask, "flaila", "flanel", "grano de oro", "light stout or muslin, merino, cashmere and other similar tissues not specified; also all unspecified fabrics; flannel shirts, fine or common; caps and hats; elastic bands not intended for shoes; corsets, bustles, crinolines and other similar artificial contrivances, combined with silk stuff.  | 1 50 |
| 37(1) | Stockings, socks, drawers, undershirts and all knitted articles not specified, without lace or embroidery; shirts (or chemises) with slight admixture of silk; hand, sashes, with or without elastic(?), braces, garters, scarfs, gloves; travelling bags and valises.  | 2 00 |
| 38    | Ornaments such as: shawls, laces, blondes, fringes, cords, chenille, fringes, tassels, gallons, listings or any similar article not specified; footwear of all kinds, made-up or in parts.  | 3 00 |
| 39    | Underwear, knitted or otherwise, with embroidery or lace; ready-made garments, such as wraps, scarfs ("mantillas"), mufflers, fichus, dressing-gowns, jackets, braces, caps, hoods, coats and veils; shawls, curtains, antimacassars and ties; mats for lamps and flower pots; table covers; flags; petticoats; frock-coats; men's, women's and children's clothing, plain or ornamented; shawls, plain or with silk fringe, embroidered or not, and other articles of clothing not classified; infants' headwear and christening veils; linings for hats; umbrellas, sunshade and parasol cases. | 4 00 |

## RAMIE.

|    |   |      |
|----|---|------|
| 40 | Ramie, in yarn or raw.                                    | 0 75 |
| 41 | Woven, pure or mixed, without sewing or ornament.         | 2 50 |
| 42 | Underwear.  | 5 00 |
| 43 | Unbleached animal silk shall not be assimilated to ramie. | 6 00 |

## SILK (1) (2) PURE OR MIXED WITH COTTON, LINEN, WOOL OR RAMIE.

|       |  |      |
|-------|--|------|
| 44    | Silk; Bolting cloth.   | 0 30 |
| 45    | Buttons covered with silk.   | 0 60 |
| 46    | Elastic for footwear.  | 1 00 |
| 47    | Floss silk in skeins, and waste silk on wooden reels or on caris, for weaving, the latter to be of the Spanish type, with one or two strands.  | 0 25 |
| 48    | Hats, caps and bonnets; umbrellas and parasols of silk mixed with wool or other material.  | 1 50 |
| 49(1) | Unbleached animal silk shall not be assimilated to ramie.  | 2 00 |
| 50    | Handkerchiefs, handkerchiefs, garters, braces, elastic bands not intended for footwear; corsets; fabrics such as alpaca, "chaly", crape and piqué for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, serge, "sarguilla", taffeta, or any other similar fabric, when the whole weft or warp is of pure cotton or pure vegetable fibre; plush, bustles, crinolines, and other similar artificial contrivances; footwear of all kinds, ready-made or in parts.   | 3 00 |
| 51    | Underwear of all kinds, socks, drawers, undershirts, gloves and all unmentioned articles knitted from silk threads; antimacassars, curtains, scarfs, and plain or embroidered hats, except for shawls, mufflers and fichus; quilts, bed covers or beds with or without elastic, table covers; tissues such as alpaca, "chaly", crape and piqué for clothing, damask, grosgrain, faille, muslin, point, tulle, satin, serge, "sarguilla", taffeta and any other fabric of silk, pure or mixed, not classified; plush, velvet; tissues of silk with the whole warp or weft of pure wool (?). | 5 00 |

(1) See the Law of May 15, 1912, at end of Tariff.

(2) In pursuance of Ordinance dated November 3, 1909, all textile fibres and also tissues manufactured from such fibres, imitating natural silk, declared or not to be artificial silk or under another commercial denomination, shall be dutiable as natural silk.

(3) Ordinance of November 26, 1910.

(7) Under Ordinance of November 11, 1908, embroidered stuffs are deleted from Tariff No. 14 and transferred to No. 16. ("Diario Oficial" of November 20, 1908.)

(8) Under Ordinance of June 14, 1910, ribbons, cords, gallons, trimmings, lace, insertions, and generally, all articles of passementerie, manufactured with mercerized cotton and not exceeding 25 centimetres in width, shall pay 2 pesos, and if exceeding that width, 4 pesos. ("Diario Oficial" of June 14, 1910.)

(1) See the Law of May 15, 1912, at end of Tariff.

CENTRAL AMERICA—SALVADOR.

|        | (Goods.   | Duties<br>per kilo.<br>p. c. | Nos. |  | Duties<br>per kilo.<br>p. c. |
|--------|---|------------------------------|------|--|------------------------------|
|        | Ornaments, ribbons without elastic, laces, blouses, cords, tassels, gaulans, bands, passementerie, head-dresses and any other silk ornaments not specified (1); decorative and any other silk ornaments for statues, with or without fine or false ornaments of metal   | 6 00                         |      |  |                              |
| 53 (1) | Ready-made clothing, such as wraps, scarfs, morning gowns, blouses, fichus, jackets, boots, vests and coats; masks; ladies' collars; tallie veils; ornaments for men, and all kinds of ready-made clothing not classified (1); linings for hats; umbrellas and parasol cases; infants' head-dress, and christening veils; burial, craps, pique or all other fabrics of silk pure or mixed in any proportion and in any form suitable for the manufacture of shawls, mufflers, foulards and similar articles of all kinds and of any dimension or shape (1); milled silk of any thickness in skeins for sewing, embroidering, darning or for any other purpose; shawls, mufflers, wraps, foulards and all kinds of wraps for women, plain, figured or embroidered, of pure or mixed silk, whatever be the fabric of the article and the proportion of the admixture; fringes, baubles, nettles, twists, and tassels of pure or mixed silk for foulards, shawls and other similar wraps comprised in this sub-section | 7 00                         |      |  |                              |
|        | MISCELLANEOUS TISSUES.  |                              |      |  |                              |
| 54     | Haircloth for furniture; linoleum and other fabrics, coated with rubber or wax, for floors; shiny gauzes with imitation silver or gold thread, sized fabrics called brillants having 10 threads per centimetre  | 0 30                         |      |  |                              |
| 55     | Unspecified cloth coated with oil or varnish, table or furniture covers and other purposes and articles made up therefrom   | 0 40                         |      |  |                              |
| 56     | Brocades or "tisues," fabrics embroidered or embossed with gold, silver or other fine or false metal  | 2 50                         |      |  |                              |
|        | PROVISIONS, CONDIMENTS AND BEVERAGES.   |                              |      |  |                              |
| 57     | Barley, rye, and other unspecified cereals  | 0 01                         |      |  |                              |
| 57a    | Oats  | Free.                        |      |  |                              |
| 58a    | Wheat, wheaten flour (2), bran, malt, and all garden produce in its natural state, onions, garlic, and all garden produce in its natural state, and flour of rye (2) and germinated barley  | 0 02                         |      |  |                              |
| 58b    | Fresh fruit, such as apples, grapes, pears, peaches, plums, olives, beans and cowpeas   | Free.                        |      |  |                              |
| 59     | Maize, starch, vermicelli, macaroni, and other like pastes  | 0 04                         |      |  |                              |
| 60     | Vinegar, and other imitations   | 0 06                         |      |  |                              |
| 61     | Sago, tapioca, and other alimentary flours and pastes, not specified; shell fruits, such as almonds, filberts, walnuts, chestnuts, and the like; dried (4) and dried potatoes   | 0 10                         |      |  |                              |
| 62     | Herriogs, cod and other fish, not prepared otherwise than by being dried, salted or smoked; lavender, aniseed, cloves, cinnamon, cardamom, pepper, hops, and aromatic resins, pimento, and unenumerated spices  | 0 15                         |      |  |                              |
| 64     | Sugar (1), honey, syrups, without alcohol, of an entirely simple nature and not medicinal; biscuits and crackers of all kinds, dry and sweet; dried fruits without shells, such as almonds, dates, prunes, figs and raisins; sorbines of all kinds  | 0 20                         |      |  |                              |
| 65     | Caramel   | Prohibited.                  |      |  |                              |
| 66     | Olives, capers, pickles, mustard prepared and in powder, curry powder, sauces of all kinds, and essences for condiments; vegetables, truffles, mushrooms, butter, margarine, shell and other fish, not classified; meats of all kinds, all these prepared and contained in vessels of tin plate, glass or earthenware, or in cloth; fruits preserved in water, syrup or spirits; bouillons, pastilles, cocoa in the bean, ground or in paste, chocolate and other sweets, syrup and jellies; condensed milk; extract of meat, yeast, rennet, essence or extract of fruit for syrups, without alcohol; nutmegs, tea, coffee, chocolate of all kinds  | 0 30                         |      |  |                              |
| 67     | Cinnamon, nutmegs, cardamom, and vanilla  | 0 40                         |      |  |                              |
| 68     | Saffron, edible   | 3 00                         |      |  |                              |
| 69     | Mineral waters, natural and artificial; artificial aerated waters, non-alcoholic, such as ginger beer, lemonade, soda, sarsaparilla, and other similar beverages  | 0 01                         |      |  |                              |
| 70     | Beer, elder, red and white table wine testing up to 50° centesimal (2) (3)  | 0 05                         |      |  |                              |
|        | No. 70.—Wines specified above, exceeding the alcoholic strength referred to, will be assessed at the rate of 1 centavo additional for each centesimal degree in excess.   |                              |      |  |                              |
| 71     | Must  | Prohibited                   |      |  |                              |
| 72     | Genever wine with muscat, pajarete, sherry, malaga, port, vermouth, St. Raphael, St. Michel, champagne and other unenumerated wines testing up to 20° centesimal (2)  | 0 10                         |      |  |                              |
| 73     | Bitter, liquid stomachic, to be taken in wine or liqueur, such as Angostura   | 0 40                         |      |  |                              |
| 74     | Spirits, strong or weak, absolute, without or without water, mistelas, cordon, whisky, rosoli and others not specified, testing up to 50° centesimal; bitters to be taken in water and syrup such as "Picon" and "Broggi," in ordinary bottles of 1 litre or less (3)   | 0 40                         |      |  |                              |
|        | Surtax upon the above spirits   | 0 10                         |      |  |                              |
| 75     | The same, in barrels or other vessels of 100 litres (3)   | 1 00                         |      |  |                              |
|        | (1) See the Law of May 15, 1912, at end of Tarif.   |                              |      |  |                              |
|        | (2) Under Ordinance of July 15, 1911, at end of Tarif.  |                              |      |  |                              |
|        | (3) Under Ordinance dated May 12, 1909, from the date of this Ordinance and until further notice, maize is admitted free of all import duties and taxes.  |                              |      |  |                              |
|        | (4) Under Ordinance of April 23, 1912, lard is exempt from all duties and taxes during the scarcity of this product on the market.  |                              |      |  |                              |
|        | (5) See Decrees of March 21 and April 29, 1909, at end of Tarif.  |                              |      |  |                              |
|        | (6) Under Ordinance dated April 25, 1902, red and white table wines, above the alcoholic strength admitted at present, will be assessed at the rate of 1 centavo additional for each centesimal degree in excess.   |                              |      |  |                              |
|        | (7) See the Law of April 4, 1911, at end of Tarif.  |                              |      |  |                              |
|        | (8) Under Ordinance dated December 7, 1911, a sole duty of 3 centavos silver per kilo. will be levied on the importation of plank or other lumber, either rough, planed or grooved.   |                              |      |  |                              |
|        | (9) See the Law of May 15, 1912, at end of Tarif.   |                              |      |  |                              |
|        | (10) See the Law of April 7, 1911, at end of Tarif.   |                              |      |  |                              |
|        | (11) Ordinance of July 7, 1908.   |                              |      |  |                              |

## MEDICINES, DRUGS, &amp;c.—continued.

| No. | Goods.  | Duties per kilo.<br>P. C. | No.     | Goods.  | Duties per kilo.<br>P. C. |
|-----|---|---------------------------|---------|---|---------------------------|
|     | palma christi, cod liver, pure or in emulsion, benbane, belladonna; soothing syrup; liquid ammonia; spirits of turpentine; unscented vaseline; dextrin; leaves, flowers, buds, unclassified seeds; barks, roots and scrapings; flowers of sulphur; milk of sulphur; carbonate and bicarbonate of soda and potassium; medicinal flours, such as sago and tapioca, lacteous flour, or other similar kinds, not specified; medicinal wines, such as cinchona, peptose, pequin, lacto-phosphate of lime, and others not classified; tar beverages, such as "Goulron de Gnyet"; and others not specified; "Blankit" used to whiten and purify sugar and other industrial products (1); grape juice free from alcohol (4).....  | 0 10                      |         | elled or varnished in cooking stoves (1); in ovens or roasters, cooking utensils, vases and pots for plants and flowers, portable stoves, mortars, grinders, handmills, for coffee or for other uses, hand pumps, letter-presses, platform and counter scales and steelyards (1); unspecial machines operated by hand, pedal or lever, with the exception of those for agricultural purposes; statues; shoe lasts; irons for tailors, baters and for laundries; weights.....  | 0                         |
| 98  | Bromides of potassium, sodium, ammonium, lithium, &c.; phosphates of lime, soda and potassium, not denominated (3); cream of tartar; tartaric, oxalic and phenic acids; soft dry or liquid extracts; camphor, balsam of copahu; maima of all kinds; gum arabic, in lumps or powder (2); plasters and adhesive cloths; chloroform, sulphuric ether; pastilles, pastes, pills, granules; iodides of potassium, sodium, ammonium, lead, &c.; suspensories, trusses, and any other kind of bandages; syringes of all kinds; wafers; insect paste; medicinal cotton of all kinds; wood fibre; nursing bottles, breast pumps; eyeglasses, test tubes and retorts; incense, myrrh, and other aromatic gums for burning; medicinal soap and syrups; salts, such as strychnine, acetic, atropine, eserine, digitalin, veratrine, morphine, quinine, cocaine, and other alkaloids; salts of gold, silver, and platinum; sulphate of quinine (4), and all medicines not specified in the present tariff; medicinal essences, such as peppermint, cinnamon, neroli, melissa, bergamot and others not specified..... | 0 4                       | 113 (1) | Safes; wire, including galvanized iron wire for telephones and telegraphs (2), common nails, nails for tyres and horseshoes, bruis, and small nails of all kinds not specified; cradles, bedsteads, sofas, stools, chairs, tables, shelves, and other furniture of the same kind; lattices or gratings, balconies, shutters, balustrades, and exterior adornments for buildings; articles such as kettles of 19 kilos, or less in weight; kettle stands having one-eighth inch in thickness; anvils, beak-iron, tases, pliers, hammers and tools for smiths; bottle holders, mole and rat traps; vices or vice benches or tables for carvers; washers; stone breakers' hammers; bolts and nuts; fire rules or holders for securing axes; shovels, spades, hand rakes, crowbars, mattocks (macanas), pickaxes, boes, scythes, pruning shears, plough points, and other similar rough tools, not specified; horse shoes, and unclassified chains; thin sheet iron or galvanized iron, in plates or sieves; tin plate lacquered, gilt or enamelled; plates with raised ornaments; bells; steel wire brushes for cleaning boiler tubes (3)..... | 0                         |
|     | NOTE.—In order to pass drugs and medicines through the Custom House, the original invoice as well as the Consular invoice must accompany the bill of lading.  |                           | 114     | Iron or steel in picks, large and small bars, axes "cunas" and pruning knives; bedsteads, cradles, sofas, chairs, brackets, tables, shelves, and other similar furniture ornamented with iron, silver, or other materials; spring and other steelyards not specified (1); corks for casks; wire mattresses.....   | 0                         |

METALS.  
IRON AND STEEL (†).

|        |   |        |         |  |      |
|--------|---|--------|---------|--|------|
| Steel: |   |        |         |  |      |
| 59     | In bars, rods, sheets or plates.....  | 0 05   | 115     | Wire netting; cooking utensils except of cast iron; tinned nails or tacks of all kinds (1); tinned or japanned buckets of all kinds for harness and saddles; curry-combs; tinned cast iron or galvanized iron, in pitchers, tubs, buckets, dip and foot baths, pipes and gutters, for roofs, and other similar objects for domestic and other uses.....  | 0 2  |
| 100    | Large saws for sawmills and sawyers; letter-presses (1), and circular saws imported separately.....   | 0 10   | 116     | Manufactured articles of thin tinned sheet iron will be dutiable as tin plate ware.  |      |
| 101    | Wagon and carriage springs.....   | 0 25   |         | Flers, adzes, braces, bits, augers, gravers, drills, trepans, saws, taps (arrapags), firmer and other chisels, gouges, masons' trowels, planes, planes, groovers, and blades for the same; tinners' shears; unclassified hammers, hatchets, punches, steels, passe partout, screw wrenches, pipe wrenches, screw-drivers, pliers, squares, rasps, plumbs, compasses, tongs, nail pullers, apparatus for loading cartridges, and other unspecialized tools, with or without wooden handles, for artisans; lamps, lanterns, and their accessories; wrought or cast iron, and enameled or varnished, in kitchen utensils, basins and washing sets, water pitchers, coffee pots, milk cans, dishes, plates, mugs, cups, pans, forks, ladles, hip or foot baths, buckets, spittoons, chamber pots, water pipes, cast-irons, and all unenumerated articles for domestic and other uses; receptacles of varnished steel for aerated waters..... | 0 2  |
| 102    | Saws or hand-saws, of all kinds, measuring tapes, and other artisans' tools, not specified.....   | 0 25   | 117 (1) | Cages, fly screens, and other articles of wire, not classified; locks for furniture; padlocks, rings, sash-bolts and fastenings, latch bolts, curtain-loops, door-knocks, furniture knobs, casters for furniture, and small pulleys for windows; bolts, hinges, screws, key-rings, key-hole guards, footstools; grips, handles, and other iron fittings for doors, windows, and furniture, not specified (1); stirrups; trunks of iron or covered with iron; iron buttons; flower pots not classified; images, toys, tips for shoes, fruit squeezers, spatulas; pointed knives with handles of wood, bone or horn; can openers; single-bladed penknives with handles of wood, bone or horn; zinc moulds for the manufacture of candles; machetes, yataghans ("corbos"), daggers, table sets (knives, forks, and spoons), unclassified.....   | 0 2  |
| 103    | Wire, unclassified.....   | 0 30   | 118     | Door locks and window (1) fastenings; scissors of all kinds not classified; hair-cutting machines; japanned (tinned (tin plate) articles, such as walters, sugar bowls, canteens, cast-iron boxes, basins, water pipes, table casters, fountains, fruit stands, sprinklers, and other japanned sheet iron or tin plate ware for domestic or other uses.....  | 0 40 |
| 104    | Wire gauze, and springs for mattresses and furniture.....   | 0 40   | 119     | Bits, curbs, spurs, collars for animals; thimbles; fish-hooks; corkscissors; nutcrackers; roller scales; velocipeds or bicycles and their accessories; manufactured nickel-plated objects of any kind, not specified of wrought or cast iron.....  | 0 50 |
| 105    | Strings for musical instruments.....  | 0 60   | 120 (1) | Pins, common or large, and hairpins, of any form and kind not specified; machetes, yataghans ("corbos") and daggers, unclassified; with leather scabbards; pen knives, clasp knives and razors of whatever kind, unclassified; hooks and needles of all kinds and sizes; tumbler boxes and fire stoves; thread counters.....   | 0 60 |
| 106    | Fans.....   | (1) 00 | 121     | Frames for umbrellas and parasols, with or without canes.....  | 1 00 |
| 107    | Steel or iron: Machines of all kinds, pulleys, rowlocks, boiler grates, motors of all power, iron bridges, iron vessels for shipping balsams, unenumerated scientific instruments; galvanized wire, barbed or not, twisted and composed of two cables united by a netting for fences, with hooks and stretchers (1); iron wire fences not barbed, Page's system; ploughs; surgical instruments with or without cases, including dental instruments (2).....   | Free.  | 122     | Poivards, swords and sabres of all kinds, not classified, with or without scabbards of leather or common metal.....  | 1 50 |
| 108    | Screws for roofing plates; galvanized sheets, for roofing; founts or basins, steam and water pipes, whether tinned or not; chains for use of ships or carts and surveyors' chains; pulley blocks, lifting jacks, large presses for industrial purposes, mangle hoops, bushings, tyres, tyre rims of 6 (3) English inches in width and half an inch in thickness; large and small wheels for carriages; axles; hand carts; rails and spikes for the same; hoops and bands for barrels or other uses; lathes, posts, columns, props, lightning rods, including those of copper and their accessories (4), heavy well and other pumps, water tanks; barrels, bee-keepers' mucks; magnets; lithographic presses; horse-rakes; cables of iron, steel or brass wire; portable forges; anchors and hawsers; iron buildings; kettles of cast or wrought iron, riveted or of one piece, weighing 20 kilos, or more and having 2 millimetres or more in thickness; pails of cast iron in the shape of large pans, and moulds for the manufacture of sugar; steel or iron plates, painted or in the rough, in one piece, split, open-worked in the form of grates, or prepared so as to be used for concrete structures, not joined to any piece (5); galvanized (zinc-coated) sheet iron for roofing (6)..... | 0 01   | 123     | Knives, machetes, daggers, swords, sabres, poniards, pen knives, clasp knives and razors, with or without sheaths, table knives, forks or spoons, with handles of ivory, mother-of-pearl, tortoise-shell, silver, gilt or silver metal.....  | 2 00 |
|        | No. 108.—The articles mentioned in this paragraph are exempt from the surtax of 83 per 100 kilos.   |        |         | NOTE.—Above articles, if coated with copper or bronze, will be dutiable as bronze and copper goods.  |      |
| 109a   | Iron pipe, zinc, or more in diameter; rails, weighing not more than 25lbs. per yard; rolling stock, ties, bolts, and spikes for plantation railways.....  | Free.  |         |  |      |
| 109    | Iron: Galvanized (zinc-coated), sheet iron for roofing (3), lead washers for such sheets. [As sole duty].....   | (1) 00 |         |  |      |
| 110    | In bars, rods, sheets, slabs and plates.....  | 0 02   |         |  |      |
| 111    | Tinned sheets or tinned plate.....  | 0 03   |         |  |      |
| 112    | Galvanized or tinned, in bars, rods, sheets, slabs and plates, and in grates for coffee drying patios; wrought, enam-   |        |         |  |      |

(1) Ordinance of November 25, 1907.

(2) Ordinance of June 3, 1908.

(3) See the Law of April 7, 1911, at end of Tarif.

(4) See the Law of May 15, 1912, at end of Tarif.

(5) Free of all duties and taxes under Article 1 of the Law dated April 4, 1911.

(6) Under Decree dated November 29, 1907, sheet iron or steel, plain, tinned or galvanized, is to pay 3 centavos.

(7) See the Law of May 15, 1912, at end of Tarif.

(8) See footnote to No. 126.

(9) Ordinance of November 14, 1908.

(10) Ordinance of July 1, 1907.

(11) Ordinance of December 18, 1909.

(12) Under Ordinance of December 29, 1911, the plates referred to will pay 1 centavo and will be classed in No. 108.

(1) See the Law of May 15, 1912, at end of Tarif.

(2) Ordinance of June 29, 1907.

(3) Ordinance of June 8, 1908.



| TARIFF.]  |  | CENTRAL AMERICA.—SALVADOR. |    | Duties per kilo.        |   |                  |          |
|---|--|----------------------------|----|-------------------------|---|------------------|----------|
| Goods.  |  | Duties per kilo.           |    | Goods.                  |   | Duties per kilo. |          |
|   |  | p. c.                      |    |                         |   | p. c.            |          |
| ALUMINIUM.  |  |                            |    |                         |   |                  |          |
| Aluminium in bars, sheets, wire, powder and kitchen utensils  |  | 0                          | 50 | 162                     | Common, and brown and other paper for packing; blotting paper and filter paper  |                  | 0 03     |
| Pens (1), table services and other unenumerated articles  |  | 0                          | 80 | 163                     | Empty boxes and bags of paper for packing; drawing models; geographical maps and charts   |                  | 0 05     |
| Manufactures of all kinds, with fixed ornaments or parts of another finer metal   |  | 2                          | 00 | 164                     | Sanded, of all kinds  |                  | 0 06     |
| Liquid for painting   |  | 0                          | 60 | 165                     | Bristol board for lithography, white or coloured, without glazing or finish, for printing, not otherwise specified; common paper and cardboard, coloured and glazed, for flags (para gallardetes) and for packing; cardboard pressed and enamelled in the form of brackets, ceilings, parlour centres, chair seats, edgings, tiles, and other similar articles  |                  | 0 10     |
| Counters or checks for use of farmers, &c.  |  | 0                          | 01 | 166                     | Writing paper of all kinds; blank books of all sizes, ruled or otherwise, not specified; paper and cardboard for flowers; drawing paper, copying paper, de Venado or San Lorenzo and of all kinds not specified; blank labels, blank cards, linen or cotton cloth waxed or covered with paper for painters and draughtsmen  |                  | 0 29     |
| No. 128.—The articles classed in this number are not liable to the surtax of \$3 per 100 kilos.   |  |                            |    | 167                     | Wall paper; marbled or painted paper for bookbinding and other purposes   |                  | 0 35     |
| BRONZE, COPPER OR BRASS.  |  |                            |    |                         |   |                  |          |
| Bronze, copper or brass: Scientific instruments, not specified and stills for distilling spirits  |  | Free.                      |    | 168                     | Cigarette paper of all kinds; envelopes, almanacs with detachable dates and perpetual almanacs of paper or cardboard; tickets, labels and cards, printed, engraved or lithographed; blank forms, loose or bound, for drafts, receipts, consignment notes, accounts, invoices, etc., and in general all matter, printed, engraved or lithographed, which is to be filled in by hand-writing. Paper and cardboard in decalcomanies, portfolios, cigar and cigarette cases; ornaments of all kinds; masks, lanterns and lampshades; balloons; images; frames and mouldings; articles of domestic use or any other articles not specified |                  | 0 50     |
| (These stills are only admissible by permission of the Minister of Finance.)  |  |                            |    | 169                     | Paper, gilded, silvered or enamelled, for flowers and similar articles  |                  | 0 50     |
| Kettles weighing more than 40 kilos.; counters or checks, for use of farmers, &c.   |  | 0                          | 01 | 170                     | Parchment, in sheets or manufactured; playing cards, fine or common; shirt fronts, collars, and cuffs of paper  |                  | 0 60     |
| No. 130.—The articles classed in this number are exempt from the surtax of \$3 per 100 kilos.   |  |                            |    | 171                     | Books, printed, lithographed, engraved, or blank, with covers of velvet, plush, mother-of-pearl, ivory, tortoise-shell, gutta-percha, celluloid, or metal   |                  | 1 00     |
| Bars and rods   |  | 0                          | 10 | MISCELLANEOUS ARTICLES. |   |                  |          |
| Slabs, plates, sheets, rowlocks and solder  |  | 0                          | 20 | 172                     | Fans of paper, palm, straw, cardboard, or sized cloth, with or without wooden frames bearing announcements or advertisements  |                  | 0 10     |
| Kettles of 40 kilos. or less in weight; bells weighing more than 15 kilos.; sinks or reservoirs; lamps and lanterns, and their parts and accessories  |  | 0                          | 25 | 173                     | The like without announcements or advertisements  |                  | 0 30     |
| Wire, nails, tacks, brads, screws and nuts, block sheaves, rivets, washers, soldering irons, mortars, hinges, butts, handles for furniture, saddle mountings, door-knocks, sash-bolts, casters for furniture, and small pulley-wheels for windows and knobs (1)   |  | 0                          | 40 | 174                     | With frames of any unenumerated material  |                  | 2 00     |
| Bronze, copper or brass: Stills (not for spirits)   |  | 0                          | 50 | 175                     | With frames of ivory, mother-of-pearl, metal or tortoise-shell  |                  | 6 00 (1) |
| (These stills are only admissible by special permission of the Minister of Finance.)  |  |                            |    | 176                     | Fertilizers of all kinds, natural or artificial; guano (1)  |                  | Free.    |
| Locks and fastenings for doors, windows, and furniture; ornaments of all kinds; holders for curtains; rings and hooks; balances (1); compasses; padlocks; furniture, furniture springs; beds and cradles; lock bolts; crosses; bells up to 15 kilos. in weight; hand bells; hand-holds ("maniguetas"); knobs, hawk bells; chains; plum weights; spurs; stirrups; figures; shelves; images; flowerpots and vases; basps; railings; weights; coaks; oil cans; fire steels; candlesticks; woven wire; cages and other articles of wire; office utensils; cooking and other domestic utensils; buckles, brooches and clasps; thimbles; eyelets; shoe-tips; collars for animals; unclassified jewellery; hair pins or prongs, not specified; leaf and books of the same; tinsel; alphabets and numerals; thread-counters; and in any other form not specified; liquid bronze for gilding |  | 0                          | 60 | 177                     | Glove books   |                  | 0 60     |
| Nickel plated, for any purpose  |  | 1                          | 00 | 178                     | Oils: gasoline and crude petroleum for use as fuel (2)  |                  | Free.    |
| Jewellery imitating gold, double, plated, or hot gilt   |  | 2                          | 00 | 179                     | Kerosene, petroleum (2) and asphaltum   |                  | 0 06     |
| Tin, pure or mixed:   |  |                            |    | 180                     | Whole or fish, rapessed, linseed, cocoon (2), palm (2), cotton-seed and machine lubricating oils, transparent, fluid, clarified, purified or of best kinds for fine machines, such as oil used for sewing machines and watches, without any admixture   |                  | 0 08     |
| In bars, slabs, plates, or soldering bars; antimony (2)   |  | 0                          | 10 | 181                     | Mineral lubricating, pure or mixed, for machines, in receptacles containing at least five gallons   |                  | 0 04     |
| Manufactured articles for domestic or other uses; toys; capsules for bottles; tinfoil for wrapping  |  | 0                          | 30 | 182                     | Albums with covers of common paper, cardboard or cloth  |                  | 1 00     |
| Babbitt, and white metal in slabs and plates  |  | 0                          | 20 | 183                     | With parts of other unenumerated material   |                  | 0 60     |
| White metal or German silver, in articles not specified, and all kinds of unspecified metal ware; nickel, in table services and other unclassified articles   |  | 1                          | 00 | 184                     | Pillows and mattresses of wool, horsehair, or other unenumerated material   |                  | 0 45     |
| Nickel, for galvanizing or any other purposes   |  | 0                          | 20 | 185                     | Filled with down: cotton coverlets stuffed with down (4)  |                  | 1 50     |
| Gold:   |  | Free.                      |    | 186                     | Asphaltum and sawed   |                  | Free.    |
| Manufactured in leaf, powder, or in liquid for gilding  |  | 8                          | 00 | 187                     | Tar, liquid or solid  |                  | Free.    |
| Jewellery, with or without precious stones; pens; medals; thimbles; pencil holders; church ornaments and other unenumerated articles  |  | 10                         | 00 | 188                     | Articles for lighting: lamps, chandeliers and lanterns, of metal, glass, crystal, and porcelain, with all their accessories, such as founts, holders, brackets, arms, burners, wicks for candles and for lamps, chimneys, globes, screens, shades and reflectors, whether of glass, porcelain or ordinary metal   |                  | 0 25     |
| Silver:   |  | Free.                      |    |                         | Lamp shades and screens, not specified, shall be dutiable according to the component material.  |                  |          |
| In bars, dust or coins  |  | 0                          | 02 | 189                     | Live animals, not specified; stuffed animals; domestic fowls (2)  |                  | Free.    |
| Manufactured in leaf, powder, or liquid for plating; table services; common jewellery; ornaments for churches, and other articles not specified   |  | 2                          | 00 | 190                     | Spectacles, eye-glasses, optical or magnifying glasses, mounted in any common material not specified  |                  | 0 60     |
| Platinum, in ingot or powder  |  | Free.                      |    | 191                     | The same, mounted in ivory, tortoise-shell, silver, gilt or silvered metal  |                  | 2 00     |
| Pewter, manufactured in spoons, ladles, forks, and other domestic articles  |  | 0                          | 30 | 192                     | The same, mounted in gold   |                  | 10 00    |
| Lead:   |  | 0                          | 02 | 193                     | Telescopes, spy-glasses and opera glasses with mounting of any common unenumerated material   |                  | 2 00     |
| In pipes or sheets for roofs  |  | 0                          | 04 | 194                     | The same with mounting of tortoise-shell, ivory, silver, gilt or silvered metal   |                  | 4 00     |
| Shot or bullets   |  | 0                          | 08 | 195                     | Apparatus for gymnastics and calisthenics   |                  | 0 10     |
| Toys or other objects not specified   |  | 0                          | 30 | 196                     | Apparatus and pumps, fire-extinguishing   |                  | Free.    |
| Plated ware of steel, iron, copper, bronze, brass, nickel, or white metal, silvered or gilded, such as tea or coffee sets, trays, cream jugs, tea and coffee pots, sugar-basins, plates, dishes, napkin rings, spoons, ladles, knives, forks, sugar tongs, dish stands, preserve, fruit and butter dishes, salt-cellars, mugs, candlesticks, cruet stands, cuspidors, pitchers, basins, cups, pallas, purses, inkstands, crucifixes, crosses, cigar and cigarette cases, stoppers, card cases, flower pots, hawk bells, hand bells, and other articles of gilded or silvered metal, not specified   |  | 2                          | 00 | 197                     | Apparatus for reproducing manuscripts   |                  | 0 10     |
| Zinc:   |  | 0                          | 06 |                         | (See Machines and Implements or accessories thereof.)   |                  |          |
| In bars, rods, sheets, or plates  |  | 0                          | 10 | 198                     | Asbestos or amianthus for machinery   |                  | 0 01     |
| Perforated sheets, for sieves   |  | 0                          | 10 | 199                     | Razor strops of all kinds   |                  | 0 01     |
| Manufactured in ornaments, bronzed statues or figures; alphabets and numerals for marking; articles for domestic and other uses   |  | 0                          | 30 | 200                     | Jet and agate in various unenumerated manufactures, and imitations thereof  |                  | 0 60     |
| NOTE.—For the clearance of iron goods, it is necessary to   |  |                            |    |                         |   |                  |          |

NOTE.—For the clearance of iron goods, it is necessary to produce the original invoice.

## PAPER AND CARDBOARD.

|   |  |   |    |
|---|--|---|----|
| Musical paper, pieces of music; printed books and pamphlets unspecified; loose or bound periodicals; almanacs in book form; commercial circulars and advertisements |  | 0 | 01 |
| No. 159.—The articles classed under this number are exempt from the surtax of \$3 per 100 kilos.  |  |   |    |
| Printing paper for periodicals  |  | 0 | 01 |
| Paper and cardboard in sheets for binding, photography, and other industrial purposes; tarred paper and cardboard for roofing                                       |  | 0 | 01 |

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Ordinance of August 26, 1908.

(1) Under Ordinance of March 31, 1905, on the importation of fertilizers and manure for agriculture, no fee will be charged from that date for weighing, cartage, bills, completion of these bills, deposit account and stamp duty, and the clearance documents shall be made out on unstamped paper.

(2) Under Ordinance of February 27, 1912, crude petroleum imported solely for use as fuel, is free from all duties and taxes.

(3) See the Law of April 7, 1911, at end of Tariff.

(4) See the Law of May 15, 1912, at end of Tariff.

(5) Under Ordinance of June 1, 1909, relating to the importation of cattle of Central American origin, there shall solely be levied on meat, cattle, 2 pesos per head, on horses 3 pesos each, and on swine 50 centavos each.

## MISCELLANEOUS ARTICLES—continued.

| Nos. | Goods.   | Duties per kilo. |
|------|--|------------------|
| 201  | Mercury .....  | D. c.            |
| 202  | Whalebone, manufactured or not .....   | 0 01             |
| 203  | Varnishes of all kinds, including gun-lac .....  | 0 50             |
| 204  | Clay or terra-cotta articles of all kinds not specially mentioned .....  | 0 20             |
| 205  | Clay in lumps or powder .....  | 0 05             |
| 206  | Canes, walking, with or without swords, riding and driving whips with handles of any common unenumerated material .....  | 0 01             |
| 207  | The like, with handles of ivory, tortoiseshell, mother-of-pearl, gilt or silvered metal, gold or silver .....  | 2 00             |
| 208  | Shoe blacking of all kinds, liquid or in paste and chapups .....   | 4 00             |
| 209  | Screens: with wooden frame and paper body, of all kinds .....  | 0 10             |
| 210  | The same, entirely of wood, painted or varnished, with or without mirror .....   | 0 20             |
| 211  | The same, with body of cotton, or linen, plain or worked, without embroidery .....   | 0 25             |
| 212  | The same, with body of woollen cloth, plain or embroidered with silk, beads or spangles .....  | 0 30             |
| 213  | The same, with body of woollen cloth, ramie, or silk, plain or embroidered with imitation gold or silver thread .....  | 0 60             |
| 214  | Children's marbles of stone, wood, glass, china, metal or other common unenumerated material .....   | 1 00             |
| 215  | Billiard balls of ivory or imitation ivory .....   | 0 10             |
| 216  | Buttons of corozo, bone, horn and any other common material, not specified .....   | 8 00             |
| 217  | Buttons of mother-of-pearl .....   | 0 30             |
| 218  | Buttons of silver and silvered or gilt buttons .....   | 0 00             |
| 219  | Common (celophony (\$), pitch (\$), resin, and pastes for power-hells .....  | 2 00             |
| 220  | Brushes and pencils of all kinds .....   | 0 02             |
| 221  | Hooks and clasps of common wire, loose or attached to ribbons .....  | 0 60             |
| 222  | Mineral vase ("brozas") .....  | 0 01             |
| 223  | Hair, human, or imitation thereof, manufactured or not .....   | 10 00            |
| 224  | Chains or leashes, holders, pocket books, cigar or cigarette cases, ladies' necklaces, match-boxes, pencil holders, toothpicks, cuff links or sets of studs, medallions, purses (?), bracelets and rosaries, of any common unenumerated material .....   | 0 60             |
| 225  | The like, with parts of ivory, tortoiseshell, mother-of-pearl, silver or silvered or gilt metal (?) .....  | 2 00             |
| 226  | Fancy laces: empty, of wood, cardboard, faience, china or glass, covered or lined with tissue of pure silk, velvet or other fine tissue, plain or trimmed with fringes, tapes, plates of ordinary metal, ivory, celluloid, mother-of-pearl, shells: with or without pictured designs and with or without ornaments of ordinary metal ..... | 0 60             |
| 227  | Boxes containing paints in tablets or cakes .....  | 0 30             |
| 228  | Lime, quick or slaked .....  | 0 01             |
| 229  | Shoe-horns of horn or bone .....   | 0 60             |
| 230  | Baskets of all kinds, wallets of wicker, rush, cane or straw, without any adornment or lining of other material .....  | 0 30             |
| 231  | The like, with adornments or lining of any material .....  | 0 60             |
| 232  | Cane, wicker and bamboo, for furniture .....   | 0 10             |
| 233  | Coal, coke, animal and vegetable charcoal in lumps .....   | Free.            |
| 234  | Coal dust for industrial purposes .....  | 0 05             |
| 235  | Carbolinum Avenarius .....   | 0 01             |
| 236  | Charcoal for drawing .....   | 0 05             |
| 237  | Carbide of calcium .....   | Free.            |
| 238  | Tortoiseshell in sheets and unmanufactured .....   | 1 00             |
| 239  | Manufactured in any unspecified form .....   | 3 00             |
| 240  | Carrriages (1) and parts thereof, of any kind: haul trucks for mechanical pianos, carriages for invalids and children .....  | 0 20             |
| 241  | Cartridge cases, empty, of brass and carbide, for shotguns and pistols (2) .....   | 0 60             |
| 242  | Rubber: in belts or pieces for machinery, and as packing for valves and rollers .....  | 0 01             |
| 243  | Unmanufactured rubber for flooring .....   | 0 10             |
| 244  | Hose or pipes for water .....  | 0 30             |
| 245  | Children's toys, jewellery, and other unspecified articles .....   | 0 60             |
| 246  | Cloaks or other garments; shoes, boots and leggings; dress-preservers, billiard cushions, cord for catapults, etc., .....  | 1 00             |
| 247  | Celluloid in manufacture or articles or any form not specified .....   | 0 60             |
| 248  | Cement, Roman or Portland (as sole duty) .....   | (*) 0 03         |
| 249  | Roman: tiles and bricks .....  | 0 01             |

No. 249.—Tiles and bricks classed under this number

are exempt from the surtax of \$3 per 100 kilos.

250 Brushes and brooms of straw or esparto, of all kinds .....

251 For shoes, horse brushes; and other similar kinds .....

252 For clothes and hats; hair, tooth and nail brushes; table brushes and other similar kinds; horsehair or bristle brooms, mounted in wood, bone or horn .....

253 The same, mounted in tortoiseshell, mother-of-pearl, ivory, silver, or gilt or silvered metal .....

| Nos. | Goods.   | Duties per kilo. |
|------|--|------------------|
| 254  | Wax white or yellow, of bees, or vegetable, and unmanufactured ceresine .....  | 0 00             |
| 255  | Prepared: for waxing floors .....  | 0 00             |
| 256  | Candles, flowers, fruits and in other form not specified of white or yellow wax and of ceresine .....  | 1 00             |
| 257  | Horsehair and bristles, loose, or in any form not classified .....   | 0 00             |
| 258  | China cracker .....  | 0 00             |
| 259  | Ghee of all kinds in lumps .....   | 0 00             |
| 260  | Clarified or gelatine in thin sheets .....   | 0 00             |
| 261  | Liquid or prepared .....   | (*) 0 00         |
| 262  | Mother-of-pearl, unmanufactured .....  | 0 00             |
| 263  | Manufactured in any form not specified .....   | 2 00             |
| 264  | Shells, loose or mounted, or worked in any way .....   | 0 00             |
| 265  | Coral, unmanufactured .....  | 0 00             |
| 266  | Manufactured in any form, not mounted in gold or platinum .....  | 2 00             |
| 267  | Cork: unmanufactured: cork in stoppers, or in any other form not specified .....   | 0 00             |
| 268  | Wreaths, garlands, crosses and other ornaments for tombs, of glass, china, or ordinary metal, with or without statues or figures .....   | 0 00             |
| 269  | Curtains of bamboo, curtains or screens of straw or esparto, for doors or windows; window blinds or shutters of wood slats painted or not; the same of painted cloth, waxed, oiled or varnished, with or without springs, plain or with patterns .....                                 | 0 00             |
| 270  | Sewing-cases: small with or without requisites .....   | 1 00             |
| 271  | Crucibles for foundries .....  | 0 00             |
|      | Large (see Furniture)  |                  |
|      | No. 271.—Said crucibles are exempt from the surtax of \$3 per 100 kilos.   |                  |
| 272  | Crosses or crucifixes of common materials, with or without frames .....  | 0 00             |
| 273  | Pictures of all kinds and materials, with or without frames .....  | 0 00             |
| 274  | Strings of all kinds for musical instruments .....   | 0 00             |
| 275  | Horn, unmanufactured .....   | 0 00             |
| 276  | Epaulettes, silver or silvered .....   | 2 00             |
| 277  | Gold or gilt .....   | 5 00             |
| 278  | Nipples and caps for guns and pistols .....  | 0 00             |
| 279  | Chinese slippers of straw, with hempen soles .....   | 0 00             |
| 280  | Thimbles of unspecified materials .....  | 0 00             |
| 281  | Diamonds for glaziers .....  | 2 00             |
| 282  | Articles imported on account and for the use of diplomatic agents resident in the Republic, provided reciprocity exists and subject to all legal formalities being complied with .....   | F                |
| 283  | Ships, vessels, and their accessories, for use in the ports, rivers and lakes of the Republic, also materials for repairing launches, such as galvanized tacks and nails, iron, copper, nails, yellow metal in sheets, and other materials exclusively intended for such repairs ..... | 0 00             |
|      | No. 283.—Exempt from the surtax of \$3 per 100 kilos.  |                  |
| 284  | Packing not specified, for valves and other parts of machinery .....   | 0 00             |
| 285  | Straw envelopes for bottles .....  | 0 00             |
| 286  | Baggage up to 100 kilos, in weight, provided it bears evidence of having been in use .....   | F                |
|      | Unused baggage, and all articles in excess of 100 kilos, in weight if not invoiced .....   | 3 00             |
|      | Furniture and household effects will not be considered as baggage, even though they have been used, nor will unused articles which are dutiable at a higher rate than \$3 per kilo.  |                  |
| 287  | Scapulars of all kinds and materials .....   | 3 00             |
| 288  | Shotguns and pistols, muzzle-loading, with or without accessories .....  | 1 00             |
| 289  | Breach-loading, and sporting rifles .....  | 2 00             |
|      | Sporting rifles may only be introduced by permission of the Government.  |                  |
| 290  | Spheres and globes, terrestrial and celestial .....  | 0 00             |
| 291  | Eucalyptus leaves .....  | 1 00             |
| 292  | Emery, in powder, for goldsmiths and other uses .....  | 0 00             |
| 293  | Spars, jasper, fluor spar, felspar .....   | 0 00             |
| 294  | Spermaceti in bulk .....   | 0 00             |
| 295  | Manufactured in any form .....   | 0 00             |
| 296  | Sponges of all kinds .....   | 5 00             |
| 297  | Statues: of marble, alabaster, and similar stones; and of clay or terra-cotta (1) .....  | 0 00             |
| 298  | Of unclassified materials, including statues of clay or terra-cotta (1) .....  | 0 00             |
|      | (By statue is meant a figure of 50 centimetres or more in height.)   |                  |
| 299  | Stearin: unmanufactured .....  | 0 00             |
| 300  | Unenumerated manufactures .....  | 0 00             |
| 301  | Candles (2) .....  | 0 00             |
| 302  | Mattings, of rush, straw, cocoanut fibre, palm leaf, or other similar materials, with or without tassels .....   | 0 00             |
| 303  | Tow for caulking and tarred felt (felpa) for sheathing vessels .....   | 0 00             |
| 304  | Cases and supplies (enseres) of all kinds not specified, with or without requisites: travelling baskets with table requisites .....  | 2 00             |
| 305  | Filters, and distilling apparatus of all kinds and materials .....   | Free             |
| 306  | Figures and details of all kinds, not specified .....  | 0 00             |
| 307  | Flowers, artificial: of cotton or any other material, not specified, also artificial parlor plants of any kind of material, with flowers .....   | 6 00             |
| 308  | Materials for the manufacture of artificial plants of all kinds, not specified, and artificial parlor plants of any kind of materials, without flowers .....   | 1 00             |
| 309  | Flowerpots, stoneware, plates, basins, and similar articles of earthenware, porcelain, clay, terra-cotta, marble, alabaster, porphyry, jasper, and similar materials with inseparable parts of coarse metal .....  | 0 00             |

(1) See the Law of May 15, 1912, at end of Tariff.

(2) Under Ordinance of July 20, 1911, it is provided that the duty of centavos leviable on articles of No. 297 on statues, is only to refer to statues of marble, alabaster and similar stones, and that statues of clay and terra-cotta are to be classed in No. 298.

(3) See the Law of April 7, 1911, at end of Tariff.

(\*) Ordinance of June 8, 1908.

(\*) See the Law of April 7, 1911, at end of Tariff.

(\*) See the Law of May 15, 1912, at end of Tariff.

(\*) Under Ordinance of May 11, 1910, new or used motor cars shall pay 10 centavos per kilo.

(\*) See the Ordinance of April 21, 1911, at end of Tariff.

(\*) Under Decree of June 18, 1907, a tax of 50 centavos per 100 kilos, has been established on Roman or Portland cement.

A Decree dated April 20, 1911, provides as follows:

ART. 1.—The tax of 3 centavos per kilo. of Roman cement imported into the Republic in conformity with Legislative Decree dated March 21, 1904, shall be 15 centavos, viz. one peso fifty centavos silver per 100 kilos.

ART. 2.—The tax of 50 centavos gold referred to in Executive Decree of June 8, 1907, in respect of the same product imported into the Republic is reduced to 25 centavos gold. ("Diario Oficial" of May 26, 1911.) (See the Law of May 15, 1912, at end of Tariff.)

| Goods.   | Duties<br>per kilo.<br>p. c. | Nos. | Goods.  | Duties<br>per kilo.<br>p. c. |
|--|------------------------------|------|---|------------------------------|
|  |                              |      |   |                              |
| tehes of all kinds (%)   | 0 30                         | 359  | Marble, alabaster, porphyry, jasper, graciole, and similar stones, in slabs for furniture; in bricks, flags, fountains and pieces therefor  | 0 02                         |
| Photographs and portraits: without frames  | 0 10                         | 360  | Figures, or in any other form not specified. [Figures only include those having less than 50 cm. in height.]  | 0 30                         |
| With frames  | 0 30                         |      |   |                              |
| Package  | Free.                        | 361  | Powder  | 0 04                         |
| Skis, travelling, of glass, covered with leather, wicker, ultra-percha, cloth, or common metal, with or without traps or cord  | 0 30                         | 362  | Raw materials introduced by manufacturers of soap and candles, established in the Republic (%): stearine, paraffin, oleine, cocoanut oil, palm oil, resin, Burgundy pitch, caustic soda and potash, soda ash, silicate of soda, common wrapping paper, wicks for candles, and refined tallow  | 0 03                         |
| For bottles, all kinds, not specified, with or without stoppers  | 1 50                         | 363  | Measures of all kinds, not classified   | 0 25                         |
| Works, not specified   | 0 90                         | 364  | Mercerie, such as glass beads, bugles, garnets, seeds, trinkets, beads of glass or common metal, of any form and thickness; "bricho" [viz., a narrow galloon with cotton web and common metal warp], piping cord, ground glass ("escarcha"): cheuille: lamella: spangles, gilded, silvered or enamelled; imitation pearls made from wax; composition, or glass, and all other kinds of mercerie not mentioned   | 0 60                         |
| Flows of all kinds and sizes   | 0 20                         | 365  | Mica, in powder or sheets   | 0 05                         |
| Loons or threads of silver or gold, real or imitation, with or without fringes; lace, fringes, and braid of silver or gold, or imitation   | 2 50                         | 366  | Limbs, artificial, of any form or material  | 0 40                         |
| Sailoons shall be held to meet, but only galloons of five threads and braids for the military, but likewise all articles consisting of twisted real or imitation gold or silver thread. (As Rubber.)   | 0 10                         | 367  | Mining apparatus: iron machinery and accessories, including pumps, motors, bearings, pulleys and belts of all kinds, iron bench screws, horse powers (malacates), anvils, forges, iron chains, steel cables, iron rails: tubs, cupboards, and all other apparatus as may be necessary: rock cut powder and dynamite: large scales (4 or 5 tons capacity): octagonal steel for drills &c.: machine oil, miners' lamps: picks, chisels, hammers, and sledges for crushing ores: hand cars: chemical products for use in castings, assaying and analyzing: crucibles, mortars, furnaces: "balanzones": clay cups and ordinary scales for laboratory use: fire brick and quick-silver | Free.                        |
| ase for machinery  | 0 04                         |      | In order to have the foregoing admitted free, as mining apparatus, an order must be obtained from the Minister of Finance.  |                              |
| For powder and dynamite  | 0 60                         | 368  | Models and designs of machinery and buildings, and for industrial uses; moulds for making flowers   | 0 01                         |
| Articles of all kinds and materials not specified  | 0 60                         | 369  | Samples of all kinds, if without commercial value   | 0 01                         |
| and other forage   | Free.                        |      | No. 369.—Exempt from the surtax of \$3 per 100 kilos.   |                              |
| No. 323.—Exempt from the surtax of \$3 per 100 kilos.  | 0 60                         | 370  | Wafers  | 0 04                         |
| ue, horn and corozo in unspecified articles  | 0 60                         |      | Oleine  | (1) 0 04                     |
| ages of all kinds, made from common materials, not specified   | 0 30                         | 371  | Paraffin (%), in cakes  | 0 10                         |
| For closest apparatus of all kinds (excepting organs) and instruments, musical such as: pianos, harmoniums, organs, barrel organs, accordions and concertinas of all kinds and sizes   | 0 05                         | 372  | Manufacture in any form   | 0 15                         |
| Hurdy-gurdies (violinets), mouth organs, dulcimers (dulzinas)  | 0 20                         | 373  | Combs: large, small, ornamental-combs, braid-combs, hair-pins, of all kinds, specified  | 0 60                         |
| Musical boxes of all kinds (excepting organs) and other musical instruments of all other kinds, not specified  | 0 30                         | 374  | Of ivory or mother-of-pearl   | 2 00                         |
| ndic instruments of all kinds not specified and assaying apparatus   | 0 10                         | 375  | Of tortoiseshell, with or without gold mounting   | 3 04                         |
| struments such as microscopes, thermometers, barometers, aneroidometers, hydrometers, marine compasses, astrolabes, chronometers or spirit testers, sail gauges, etc., cinematographs, phonographs, and gramophones; telephones: electric bells; magic lanterns, stereoscopes, and others of similar kind, and parts of the same; electric ventilators (p. common, unscented, for washing) | Free.                        | 376  | Hair: rabbit, hare and other for hats   | Free.                        |
| Perfumed and soap for polishing metals   | 0 30                         | 377  | Perfumery of all kinds, not classified, such as soap, oils, pomades, cosmetics, toilet creams, and duds; rice and other powders perfumed, with or without perfume; essences, such as Florida, Cologne, Divina, Kananga, lavender, Melissa, and other similar wares; Barry's Tricoflor: Oriental tonic: bay rum and all unenumerated articles of perfumery; extracts and essences  | 0 40                         |
| spatore for tailors  | 0 30                         | 378  | Parchment, or imitations thereof in any form  | 0 90                         |
| ation of the use of vessels navigating in the ports, lakes and rivers of the Republic  | 0 01                         | 379  | Hones for sharpening knives &c.: grindstones for tools, also emery files  | 0 02                         |
| No. 335.—Exempt from the surtax of \$3 per 100 kilos.  | 0 20                         | 380  | Millstones  | 0 01                         |
| lage of all kinds, of 2½ centimetres or less in diameter   | 0 60                         |      | No. 380.—Exempt from the surtax of \$3 per 100 kilos.   |                              |
| ellery: common, of copper and other common materials, not specified  | 10 00                        | 381  | Flint and lithographing stones  | 0 04                         |
| Of gold and platinum; precious stones and fine pearls  | 0 10                         |      | Precious stones, unmounted. (Dutiable as Gold Jewellery.)   | 0 10                         |
| ines: panoramas, cosmoramas, dioramas, football, baseball, cricket, lawn tennis, and similar games   | 0 10                         | 382  | Pumice stone, rough or in powder  | 0 00                         |
| Sets of chess, dominoes, lotto, draughts, backgammon, billiards and similar games, with their respective counters of all kinds, not specified  | 0 30                         | 383  | Aluminium liquid paint  | 0 60                         |
| ies, straw or palm: for furniture and hats, plain, unworked, dyed or otherwise and wicker for furniture  | 0 10                         | 384  | Paint, in paste, common, unspecified  | (2) 0 05                     |
| Worked into braids or coris, or woven, for hats (2)  | 0 50                         | 385  | In paste, not classified, Prussian and ultramarine blue, white lead, oxide of zinc, red lead, vermilion and Persian red; brilliant for colouring sugar  | (2) 0 10                     |
| Hammocks, or other forms not specified   | 0 20                         | 386  | Aniline, flower of saffron for dyeing, kermes, cochineal and purpurine  | 0 40                         |
| Glass bottling   | 0 10                         | 387  | Pipes and cigar holders for smokers, of any common materials, not specified   | 0 60                         |
| Sealing  | 0 60                         | 388  | Of meerschaum or amber, and imitations of the same; amber and meerschaum, manufactured in any form  | 2 00                         |
| ks and tiles, of clay or other unspecified materials; fire-proof brick and clay; Lobrija earth (for moulding, for arifying liquids, and for other purposes)(2)   | 0 01                         | 389  | Slates for roofing  | 0 01                         |
| No. 348.—Exempt from the surtax of \$3 per 100 kilos.  | 0 30                         |      | No. 389.—Exempt from the surtax of \$3 per 100 kilos.   |                              |
| ells, with cases of wood or cardboard, of all kinds and having crayons without cases   | 0 30                         | 390  | For billiard balls  | 0 30                         |
| ta. (See Glass.)   |                              | 391  | And shell pencils, also slates of cardboard or cellulose  | (3) 0 05                     |
| ery cloth. (See Polishing paper.)  |                              | 392  | Plants, live, of all kinds  | Free.                        |
| criptions, plates or sign-boards showing the profession, style or trade of (%)   | 0 80                         | 393  | Feathers of all kinds for ornamental purposes, collarettes, collars and cuffs of the same; dissected birds for hats   | 5 00                         |
| Of aluminium   | 0 60                         | 394  | Feathers for pillows  | 1 00                         |
| Of bronze or copper  | 0 20                         | 395  | Feather brushes of all kinds  | 0 40                         |
| Of iron  | 0 02                         | 396  | Feathers and pens for toilet powder   | 0 60                         |
| Of wood  | 0 02                         | 397  | Powder flasks of horn   | 0 30                         |
| Large  | 0 02                         | 398  | Powder, for polishing metals  | 0 60                         |
| Mollite  | 0 01                         | 399  | Porcelain, in articles not specified. [Porcelain is transparent china ware.]  | 0 12                         |
| No. 351.—Exempt from the surtax of \$3 per 100 kilos.  | 0 30                         | 400  | Statuettes, flowers and toys  | 0 30                         |
| ance, in pieces for domestic service, and other forms not specified (faience tiles)(1) [Faience in order to be considered as such must be non-transparent.]  | 0 08                         | 401  | Scraps of iron, steel and beads of small size for embroidery  | 2 50                         |
| Toys, flowers and figures  | 0 30                         | 402  | Watches, of any kind not specified  | 2 00                         |
| ummies of wood, cloth, or skin, filled with sawdust or other common material; dummies of paste, celluloid, wax or other common composition, for tailors, dress makers, and other trades  | (1) 0 30                     | 403  | Of silver and various imitations of gold (double, plated or fire gilt)  | 5 00                         |
| Electric, heavy, of all kinds not specified  | Free.                        | 404  | Of gold   | 10 00                        |
| all electrical machines; typewriters and cash registers  | 1 00                         | 405  | Tower clocks  | 0 24                         |
| ry, non-manufactured   | 2 00                         | 406  | Revolvers, self-loading pistols, (The calibre of which is only allowed for less than \$1 to \$4 calibre.)   | 3 00                         |
| Manufacture, in all kinds of articles not specified  |                              |      |   |                              |

Under Ordinance of August 16, 1907, raw materials for the manufacture of matches shall pay 1 centavo additional per kilo. gross weight.

Ordinance of August 25, 1911.

Under the Law of May 13, 1912, at end of Tarif.

Under Ordinance of June 10, 1910, rush, straw, or wood-fibre plait: the manufacture of ladies' hats shall pay 60 centavos according to No. 344, and \$1.50 if combined or mixed with horsehair, cotton, or artificial silk, when they clearly appear to be intended for manufacture of hats.

Ordinance of July 29, 1911.

Ordinance of July 14, 1919.

(\*) Under Ordinance of August 16, 1907, raw materials imported for the manufacture of stearine candles, shall be assessed with an additional duty of 2 centavos per kilo. gross weight.

(1) See the Law of April 7, 1911, at end of Tarif.

(2) Under Ordinance of June 5, 1907, common or fine paint in powder shall pay indiscriminately and as a general rule, a sole duty of 8 centavos in lieu of the respective rates of 5 and 10 centavos.

(3) See the Law of May 15, 1912, at end of Tarif.



MISCELLANEOUS ARTICLES—continued.

| No.    | Goods.   | Duties per kilo. |
|--------|--|------------------|
|        |  | D. C.            |
| 408    | Leeches.....   | 0 01             |
| 409    | Tallow, crude.....   | 0 03             |
| 410    | Refined or compressed.....   | 0 05             |
| 411    | Candles.....   | 0 15             |
| 412    | Seeds, flower, garden, fodder, and agricultural, of all kinds, if not tarified as medicines or provisions.....   | Free.            |
| 413    | Hats and caps of all kinds not classified, for men, women and children, plain or ornamented.....   | Free.            |
| 414    | Of cane or jipijapa.....   | 5 00             |
| 415    | Sulphide of carbon, liquid.....  | Free.            |
| 416    | Tobacco: in leaf.....  | 0 60             |
| 417    | In any other form not specified.....   | 1 50             |
| 418    | Cigars and cigarettes.....   | 5 00             |
| 419    | Tabac.....   | 0 05             |
| 420    | Looms of any kind.....   | 0 25             |
| 421    | Tents, including frames.....   | Free.            |
| 422    | Ink: for printing or lithography.....  | 0 10             |
| 423    | Writing, marking, and for stamps.....  | 0 60             |
| 424    | India, in cakes, for drawing of \$3 per 100 kilos.....   | 2 00             |
| 425    | Articles for office use, not classified.....   | 0 01             |
| 426    | Tools, apparatus, instruments and materials, not specified, for dentists, including artificial teeth(*).....   | 1 60             |
| 427    | Tools, apparatus, instruments and materials, unenumerated, for watch makers, jewellers, and silversmiths, including watch glasses.....   | 0 40             |
| 428    | Tools, apparatus and materials, for photography: dry plates.....   | 0 05             |
| 429    | Tools, apparatus, machines, instruments and materials, for printing offices, railroads (?), piers, telegraphs, electric light, and for producing light by means of carbonated hydrogen, acetylene, and other gases.....              | 0 01             |
| 430    | Poison for bites.....  | 0 01             |
| 431    | Glass and crystal: bottles, common and large, and empty demijohns; stoppers of gutta-percha or any other material, with a device or a screw thread, tin seals with cork tops (crown corks) for mineral or aerated water bottles..... | 0 01             |
| 432    | Flasks of plain glass (?).....   | 0 03             |
| 433(1) | Syphons or other bottles with stopper of tin or other metal: glass tins, sheet glass, clear or coloured, without painting, patterns and not tinted.....  | 0 05             |
| 434(1) | Hollow ware, such as tumblers, glasses, carafes, figured flasks (?), flower-pots, plates, and all articles made solely of glass or crystal, unspecified; also tubes for boilers imported separately.....                             | 0 10             |
| 435    | Hollow ware, such as tumblers, flower-pots, glasses, carafes, figured flasks, and other articles with inseparable parts of common metal: mirrors, with or without frames; toys; statuettes; flower stands and buttons.....           | 0 30             |
| 436    | Lenses for eyeglasses, photography, panoramas, and similar uses.....   | 0 60             |
| 437    | Gypsum: chalk for use in schools.....  | 0 02             |
| 438    | Calced, in powder (plaster of Paris)(?).....   | 0 10             |
| 439    | Chalk for billiards.....   | 0 30             |
| 440    | Or stucco work, in figures, models, and any other forms unspecified and for mouldings(?).....  | 0 01             |
| 440A   | Eternit Refractor, sheets of cement and asbestos and the like, for roofs (sole duty).....  | Free             |

SCHOOL REQUISITES.

|     |  |      |
|-----|--|------|
| 441 | Slates, slate pencils, drawing models, and copybooks with or without models..... | Free |
|-----|--|------|

PROHIBITED ARTICLES.

|     |   |                      |
|-----|---|----------------------|
| 442 | Apparatus for coining money.....  |                      |
| 443 | Arms and other ammunition of war, including rifles of all kinds, and revolvers of 41 to 44 calibre and their respective cartridges.....   |                      |
| 444 | Explosive cartridges for fire-arms(?).<br>445 Obscene prints, figures, and other articles, which will be destroyed at once in the presence of the Administrator<br>446 Air guns.<br>447 False money.<br>448 Nitrate of potash, or saltpetre.<br>449 Nitrate of baryta, and nitrate of strontia, in quantities of more than 5 kilogrammes net.<br>450 Nitroglycerine and dynamite, except by special concession from the Government; loose powder of all kinds, and caps for dynamite.<br>451 Must and substances capable of being used in the manufacture of imitation wines.<br>When the Government, in exceptional cases, permits the importation of prohibited articles, these shall be dutiable as follows:<br>452 Roulette wheels of all shapes and kinds.....<br>453 Sporting rifles..... | 3 00<br>2 00         |
|     | Cartridges loaded:<br>454 Less than 41 calibre.....<br>455 Of 41 to 44 calibre.....<br>456 Dynamite and caps for the same, also blasting powder.....<br>457 Natural and industrial products imported from the Central American Republics shall pay duty in accordance with the tariff, save exceptions specified in treaties with said Republics.   | 0 60<br>1 60<br>0 60 |

(\*) Under Ordinance of July 5, 1907, Tariff No. 107 shall include surgical instruments for dentists, but other accessories and materials used in the dental profession shall be dutiable according to kind and material, with exception of artificial teeth and unenumerated articles, which shall continue to be assessed at the rate of 2 pesos.  
(1) See the Law of May 15, 1912, at end of Tariff.  
(2) Under Ordinance of December 7, 1911, calced gypsum and also building plaster shall pay 8 centavos per kilo.  
(3) See the Ordinance of April 24, 1911, at end of Tariff.

COMMERCIAL CONVENTION BETWEEN SALVADOR AND FRANCE.

SCHEDULE A.

PRODUCTS, THE ORIGIN OF THE REPUBLIC OF SALVADOR, ENTITLED TO THE MINIMUM TARIFF RATES ON IMPORTATION INTO FRANCE.  
Coffee; cocoa; chocolate; pepper; pimento; annamona and cinna-  
mon; cinnamon; cassia lignea; nutmegs; mace; cloves; vanilla;  
indigo; rubber; balsams; palm; cocoa-nut, palmit, castor, sesam  
like oils.

SCHEDULE B.

DUTIES PAYABLE PER KILOGRAMME ON FRENCH GOODS ENTERING SALVADOR.

|   |    |
|---|----|
| White table wines.....  | 0  |
| Liquors of all kinds in receptacles of one litre or less.....   | 0  |
| The same in receptacles of more than one litre.....   | 1  |
| Sardines of all kinds.....  | 0  |
| Mineral waters.....   | 0  |
| Sulphate of quinine and alkaloids of all kinds.....   | 0  |
| Tarred beverages, such as "Goudron de Guyot" and other, not specified.....  | 0  |
| Printed books.....  | 0  |
| Scented waters of all kinds, alcoholized, such as Cologne water, Florida water, Divina water, Kananga water, lavender water, Melissa water, and the like..... | 0  |
| Olives.....   | 0  |
| Capers.....   | 0  |
| Freshers in vinegar.....  | 0  |
| Prepared mustard.....   | 0  |
| Curry powder.....   | 0  |
| Sauces of all kinds.....  | 0  |
| Vegetables, truffles, butter, fish and meat of all kinds, prepared in tins, glass, earthen or other receptacles.....  | 0  |
| Dried fruits, without shell, raisins, figs, plums, dates.....   | 0  |
| Fruits, preserved in spirits and syrup.....   | 0  |
| Biscuits of all kinds, dry and sugared.....   | 0  |
| Cheese of all kinds.....  | 0  |
| Sugar.....  | 0  |
| Bouillons, pastilles, chocolate and other sweetmeats.....   | 0  |
| Fruits preserved in spirits.....  | 0  |
| Portmyn of all kinds, not specified.....  | 0  |
| Walking sticks with handle of ivory, tortoiseshell, mother-of-pearl, silver or gold, with or without sword.....   | 3  |
| Walking sticks, common.....   | 1  |
| Brushes for painters, of all kinds.....   | 0  |
| Portfolios of unspecified material.....   | 0  |
| " of cardboard.....   | 0  |
| Articles, unspecified, of rubber.....   | 0  |
| Brushes: hair, tooth, nail, and the like.....   | 0  |
| " shoe, horse, and stallion, common.....  | 0  |
| Cigar cases, of unspecified material.....   | 0  |
| Jewellery, gold and plated.....   | 7  |
| Buttons, gilt or silvered.....  | 1  |
| Surgical instruments.....   | Fr |

The foregoing tariff is also applicable to Germany.

STAMP DUTIES TO BE LEVIED BY THE CUSTOMS.

|  |   |
|--|---|
| Wines of all kinds.....  | 0 |
| Foreign spirits.....   | 0 |
| Aerated and mineral waters.....  | 0 |
| Beer.....  | 0 |
| Tobacco: manufactured.....   | 0 |
| " unmanufactured.....  | 1 |
| Other goods.....   | 1 |
| For bill fees (polizas).....   | 0 |
| Each invoice or addition to an invoice presented to the Customs.....   | 0 |
| Each copy.....   | 0 |
| Printed forms for application and other.....   | 0 |
| Average certificates issued by collectors (in addition to the 25 centavos stamped paper).....  | 0 |
| Bill-of-lading (for each copy).....  | 0 |
| Export invoices.....   | 0 |
| Antiefficient signatures.....  | 0 |
| The duty on liquors, wines, and fermented and aerated beverages be charged per bottle of 24 ounces capacity, and for smaller capacity is to be levied as if the bottles were of legal capacity. Exception is for wines and spirits imported in barrels or other like receptacles, which will pay on the gross weight, calculating the weight of one bottle to 1 kilo.; if these articles are introduced in double receptacles, the weight of the double packing is to be deducted. |   |

II. TAXES ("Impuestos").

|  |
|--|
| ART. 2. The following taxes are charged upon imported goods:<br>For the Judicial Power.....100 kil. \$1<br>Central Railway bonds....." 1<br>Importation and exportation bonds....." 2<br>Subsidy of steamers....." 0<br>For the public revenues (devied in silver).....3 |
|--|

ART. 3.—Additional tax of 10 centavos per kilo., gross weight established on behalf of benevolent institutions, and applicable to liquor imported in cases of receptacles of 1 litre and less and 20 cent per kilo., gross weight, applicable to liquors in barrels or other conta holding more than a litre.

ART. 4.—There shall, moreover, be levied upon the aggregate amount Customs duties 30% on behalf of Almshouses to be distributed as directed by the Government.

ART. 5.—Exemption from the surtax of \$3 per 100 kilos, shall apply to those goods which are specially designated as not subject thereto in Tariff.

ART. 6. All goods which are admitted free shall be likewise exempt from duties and taxes of every kind, save only the Customs charges.

III. CUSTOM HOUSE CHARGES.

ART. 7.—Warehousing, factorage and bill-fees (polizas) shall be levied to be Custom-house charges.

## TARIFF.]

## WAREHOUSING.

ART. 8.—For the first four months or fractions of four months warehousing, a fee of 50 centavos silver per 100 kilos, shall be charged. For the four subsequent months and fractions thereof \$1.50 in silver per 100 kilos.

The warehousing shall be reckoned from the day of landing the goods.

ART. 9.—Re-shipped goods will pay double the warehousing charges.

## FACTORAGE.

|  |                |        |
|--|----------------|--------|
| ART. 10.—Flour and duty-free merchandise   | .....100 kil.  | \$0 15 |
| Wool, unwashed                             | .....1,000 lbs | 0 60   |
| Medicines and acids                        | .....100 kil.  | 0 50   |
| Goods unenumerated in this table           | ....."         | 0 40   |
| Silk, thrown or not                        | ....."         | 0 60   |
| Silk shawls, tissues or other articles     | ....."         | 0 70   |
| Wines, liquors, mineral and aerated waters | ....."         | 0 30   |
| For soldering any metal receptacle         | ....."         | 0 12½  |

## BILL FEES.

|  |       |      |
|--|-------|------|
| ART. 11.—Deposit bills: per 100 kil. or fractions of 100 kil.                | ..    | 0 02 |
| For drawing up the bills   | ..... | 1 25 |
| Series of bills  | ..... | 2 50 |
| ART. 12.—Live animals are not subject to the warehousing and factorage fees. |       |      |

## IV.—PRIVATE WAREHOUSES.

ART. 13.—The following articles cannot be admitted into national warehouses, and may only remain on deposit three days:

Acids; alcohol in wooden vessels; dynamite; ether; matches; fireworks, including Chinese crackers; explosive caps; gasoline; kerosene; naphtha; gunpowder; petroleum; sulphur; carbide of calcium; liquid cartridges; stearine; oil; paraffin; resin; tobacco in any form; olives in wooden vessels; garlic; lavender; almonds in sacks; starch; aised; bird-seed; sugar in sacks; preserves; sweets; chocolate; vermicelli; dried fruits; biscuits; food; hams; fresh vegetables; butter; sops; potatoes; cheeses; and other foods and condiments, which either by reason of the packing, or nature of the contents, are liable to become decomposed.

## V.—SPECIAL PROVISIONS AS TO CLEARANCE.

ART. 15.—All duties and taxes established by the present Tariff will be charged upon the gross weight of the goods affected, except in the case of cattle imported from the neighbouring Republics.

ART. 16.—All persons or associations that desire to open, or keep open, public commercial establishments, and the marks used on the packages which they import shall be registered in all the Custom houses of the Republic.

ART. 17.—All goods must be invoiced under the names specified in the Tariff, giving also the species to which the goods belong, as satin, Irish goods, damask, &c.; further, the material must be specified, as cotton satin, or woollen satin, Irish linen goods, or cotton goods, &c.; otherwise the declaration will be considered incomplete.

In the case of unclassified goods, or when any person has ordered goods not mentioned in the Tariff, samples of the same must be submitted to the proper Ministry for classification.

ART. 18.—In cases where it may be necessary to apply a duty to articles or manufactures of coarse or fine materials, and where the said materials are not expressly specified in the respective section of the Tariff, the following will be considered as coarse materials:

Steel and iron; aluminium; bronze and copper; brass; tin; white metal or German silver; nickel-plated steel; nickel; pewter; lead; zinc; baraboo; rush; cane; esparto; wicker; reed; palm; straw; wood; wood pulp; cork; pasteboard; paper; parchment; leather; bristles; horsehair; horn; bone; whalebone; corozo; celluloid; wax; cereatine; rubber; gutta percha; crystal; glass; lava; clay; terra-cotta; earthenware; porcelain; cement; stucco; gypsum; alabaster, granite, jasper, marble, porphyry and similar stones; agate and jade.

And the following as fine materials:

Silvered or gilded metal; silver; platinum; gold; amber; tortoise-shell; mother-of-pearl; coral; meerschaum; ivory; human hair; fine pearls and precious stones.

ART. 19.—Articles or materials that are introduced as accessories of machinery or apparatus, will be assessed for duty as such only when imported in quantities that may be necessary before operations can be commenced; those imported afterwards, under the same denomination, and the surplus, if there is any for the purpose indicated, will be assessed as set forth in the Tariff.

ART. 20.—In every package containing articles of various kinds, subject to different rates of duty, the duty on the receptacle shall be calculated in relation to the total amount of the duties on the contents. This proportion will be found by multiplying the total duties on the articles, weighed with their respective coverings, by the weight of receptacle, and by dividing the product by the total dutiable net weight; the quotient will represent the amount of duty payable on the receptacle.

ART. 21.—When a dutiable article contains other goods, it will be treated as the receptacle of such goods, and will also pay the duty leviable upon it under the Tariff, in the following way:

## FIRST CASE.

If the container is, for instance, a trunk, bag, basket or other dutiable article, the duty on such article is to be added to the duty on the goods:

Example:

A trunk weighing gross 90 kilos, contains:

|                                 |            |        |         |
|---------------------------------|------------|--------|---------|
| Handkerchiefs of silk, 40 kilos | .....at    | \$3 00 | = \$120 |
| Shawls, 20 kilos                | .....at    | 7 00   | = 140   |
| 30 kilos, for the trunk (tare)  | .....value |        | 120     |
| Duty on the trunk, 30 kilos     | .....at    | 0 30   | = 9     |

## SECOND CASE.

If the package contains free and dutiable goods, the weight of the former shall be included in the divisor:

Example:

|   |            |            |
|---|------------|------------|
| Case weighing gross 30 kilos, contains: |            |            |
| Surgical instruments, 16 kilos          | .....      | Free       |
| Silk shawls, 4 kilos                    | .....at    | \$7 = \$28 |
| Tare, 10 kilos                          | .....value | 14         |
|   |            | \$42       |

ART. 22.—When a consignment is ordered to be examined, a surtax of 25 % on the total of the duties and taxes will be levied. Exceptions will be made in the case of goods changing on board ship of incomplete unshipments; of packages with marks or numbers repeated, or without numbers, when they contain sheets of galvanized iron; pieces of lumber and machinery, unpacked; petroleum and other inflammable materials; barbed fence wire; fresh potatoes; wheat flour; cement; lump coal; stearine, unmanufactured; piping; iron in bars, rods, or plates, unpacked; loose skeins and tyres for carts; bundles of iron buckets; shovels; large ladders and moulds for sugar; and, in general, all other unpacked articles, or packages which are not liable to cause confusion, either by reason of their not being taken into the warehouse, or because their contents are visible. Collectors of Customs are duly authorized to administer the contraband law in all its severity when they are convinced that marks and numbers have been duplicated with fraudulent intention on the part of the importer.

## VI.—EXPORT DUTIES (1) (2) (3) (4).

ART. 23.—A general export duty of 50 centavos per quintal, i.e., per 46 kilos, gross weight, shall be levied on the following goods (3):

Balsam.

Coffee. See note at end of Tariff.

Hides of neat cattle.

Rubber.

Deer or other skins.

ART. 24.—Export coffee shall be subject to a surtax of 50 centavos per 100 lbs. gross weight, and if in parchment, 120 lbs. of this latter coffee shall pay the same duty as 100 lbs. of bean coffee.

ART. 25.—Balsam, hides of neat cattle, rubber, and deer or other skins, shall, in addition to the general tax, pay \$1.50 per 100 kilos, to be applied to the Central Railway, and \$1 per 100 kilos, by way of surtax.

Gold and silver in bars, ingots or otherwise ..... | \$ ½ |

Ores ..... | 2 ½ |

Exception is made for ores and mineral waters, which, by virtue of an agreement with the Government not approved by the Executive are exempted from this tax.

ART. 26.—Product and articles of every other description shall, on exportation, be free from all duties and taxes.

REMARKS.

1. Cotton, woollen and linen articles, such as antimacassars, garters table covers, belts, neckties, corsets, curtains, braces and other like articles not specified, having small ornaments of another finer material, shall be assessed as if they were without such ornaments.
2. Machines for the treatment or bettering of agricultural produce of the country shall be dutiable as agricultural machines, and be free from all duties and taxes.
3. The 10 and 20 centavos following immediately the Customs duty on spirituous and sweet liquors, represent the surtaxes.

DAMAGED GOODS.

1. In the case of partly damaged shipments of bottled wines, liquors &c., imported in cases, the cases will each be filled up to the original number of bottles, thus reducing the number of cases. If the last case should contain six or more bottles, the tare on the whole case will be allowed, but if there should be less than six bottles, tare will not be taken into account.

2. Under conditions of a leaking or partly empty condition, from whatever cause, will pay duties and taxes on their full weight, but the consignee has the right to abandon demijohns or barrels that are nearly empty.

3. No reduction of duties or taxes will be made in the case of goods that have depreciated in value by reason of damage sustained on board ship; but the interested party may abandon the damaged portions.

4. Articles such as tobacco, preserves, grains, fruits, and other eatables or beverages that may have become decomposed in transit, may be either totally or partially abandoned, according to circumstances, but no reduction will be made upon the part that is accepted by the owner.

(1) See Articles 5 and 6 of the Law dated April 4, 1911, and the Law of May 8, 1911, hereinafter.

(2) Under conditions of April 30, 1912, from this date, and until further notice, grains of first necessity in general are prohibited exports.

(3) The Law of March 28, 1912, provides as follows:

ART. 1.—The products classed in Articles 23 and 25 of the Customs Tariff shall pay per 50 kilos, gross weight, the following duties:

|  |       |         |
|--|-------|---------|
| Balsam   | ..... | \$20 00 |
| Rubber   | ..... | 10 00   |
| Deer or other skins                                    | ..... | 5 00    |
| Leaf tobacco   | ..... | 2 00    |
| White sugar, centrifugated (see note at end of Tariff) | ..... | 0 50    |

ART. 2.—The products are free from the general export duty of 50 centavos per 46 kilos, and also from the duty on the Central Railway, per 100 kilos, levied on behalf of the Central Railway, and from the surtax of one peso on all these taxes being established in Articles 23 and 25 of the Customs Tariff.

ART. 3.—Rice, pamon, brown centrifugated sugar, and unmanufactured tobacco are absolutely free from every export duty and tax.

ART. 4. Articles 5 and 6 of the Law dated April 4, 1911, are modified as regards the taxes level on the above mentioned goods.

ART. 5.—The present provision will enter into force on the 1st May next in respect to the goods specified in Article 1, but it shall have the effect of Law from the day of its publication as regards the goods declared to be exempt from duty.

(4) The Law dated April 17, 1912, provides as follows:

ART. 1.—The exportation of bananas of native production is exempted from every duty and fiscal and municipal tax during a term of 10 years.

ART. 2.—The term referred to shall be computed from the 1st January, 1913.

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5. Provisions, beverages or other articles that have become decomposed and have been abandoned by the owner, shall be thrown away, and a memorandum to that effect made and approved by the Administrator, auditor, storekeeper, and the owner or his representative.

6. Damaged and abandoned goods that retain value will be remitted to the General Treasury warehouse.

#### Consular Invoice Law dated April 3, 1900.

ART. 1.—Any person who may ship articles of commerce from a foreign country to San Salvador, even though such articles may be exempt from duties, must draw up an invoice in quadruplicate of all the goods constituting his shipment to each consignee. These invoices are to be written in Spanish, and must include:

- (a) The name and residence of the shipper, the name of the vessel, and of the master thereof; its destination, the name of the consignee and the name of the person by order and on account of whom they are shipped.
- (b) The marks and serial numbers on each package.
- (c) The kind of package (bag, case, or bale, &c.).
- (d) The gross weight of each package in kilograms, except in the case of machinery, lumber and iron, of which the price and weight only need be given.
- (e) The name of the merchandise contained in each package and its origin.
- (f) The value of the goods in currency of the country of origin.
- (g) In shipments of wines and liquors, the alcoholic strength of the same must be specified.

ART. 2.—Consuls will refuse all invoices containing interlineations, alterations, corrections or erasures, unless approved and initialed at foot by the interested party who in this case shall pay one peso for every defective copy.

ART. 3.—No invoice can contain two or more packages entered under the same mark or the same number or with the same mark and number. Exception to this rule is made for unpacked iron in any form, for rough lumber and machinery; but no goods destined to different consignees may appear in the same invoice.

ART. 4.—Consular invoices having legal value before courts or in investigations, the shippers will, at foot of each invoice, make the following affidavit under oath in full: "I the undersigned . . . make oath and say on my honor that the foregoing invoice consists of . . . sheets and relates to . . . packages weighing . . . kilograms and represents . . . (in currency of the country whence the goods originate) that the marks on and number of each package, weight, contents and quoted price thereof correctly refers to the packages shipped by me, and agrees with the entries in my books, and that the goods have been insured for the sum of . . ."

ART. 5.—Consular officers are only to certify invoices for such merchants or manufacturers as, either personally or through their duly appointed attorneys, attend to make the affidavit in connection with goods bought or supplied by said merchants or manufacturers.

Under penalty of dismissal, Consuls will absolutely refuse to certify invoices when presented to them by simple shipping agents or others. In fact, with a view of preventing fraud, the chief object of this law is to ensure veracity of the affidavit, and to guard against its being signed except by the bona fide correspondents of Salvadorian trade, genuine buyers or suppliers of the embarked goods.

ART. 6.—Any false declaration as to weight, contents of packages, denomination of goods, price, and any other provision of this Law, as well as inobservance of the stipulations of Article 3, shall be liable to the penalty of the Law. In the case of false declaration bearing upon the insured value, the goods will be liable to forfeiture.

ART. 7.—The Consul will affix the Consular seal to every sheet of the invoice presented to him and at foot of the last page his visa in the following form: "I certify that this invoice has been presented to me by affidavit being, and that the consignors are established merchants in this city." If, on the other hand, the goods belong to a Consular representative of some other country, it shall be lawful for the invoice to be drawn up in conformity with the regulations established in the country represented by such Consular officer, and if the certificate is issued by two merchants the laws in force in the country whence the goods were despatched shall be complied with. In either case the person concerned is required to forward the copies referred to in Art. 9.

ART. 8.—The Consul will note upon each invoice the fees received by him under the following tariff. The peso shall be charged at par value in the currency of the country wherein the fees are paid, viz.: in Great Britain at 18 s., in France at 5 francs, in Germany at 4 marks, in Italy at 5 lire, in Spain at 5 pesetas.

For every invoice amounting:

|   |        |
|---|--------|
| up to 325 . . . . .   | \$1 00 |
| to more than 325 and up to \$100 . . . . .                                  | 2 00   |
| " 100 . . . . .   | 1 00   |
| " 500 . . . . .   | 1 00   |
| " 1,000 . . . . .   | 1 00   |
| " 1,000, 25 centavos per \$100 or fraction of \$100 up to \$5,000 . . . . . | 5 00   |
| " 5,000, 10 centavos per \$100 or fraction of \$100 . . . . .               | 10 00  |

ART. 9.—The four copies of the invoice shall be dealt with as follows, viz.: one handed to the shipper, another transmitted by the Consul, if possible by the same mail to the Principal Collecting Department, the third to the Customs Administrator at the port of destination, and the Consul will file the fourth in his official archives.

ART. 10.—The Customs of the Republic are not allowed to proceed to the clearance of goods if the consignee has failed to produce the certified invoice.

Should the Consular invoice required to be produced by the consignee be mislaid or not have arrived, the goods can be cleared, and checked with the invoice received by the Customs, and falling same, with a certified copy of the invoice transmitted to the Principal Collecting Department.

ART. 11.—The manifest of any shipment consigned to any port in Salvador and crossing the Isthmus of Panama must necessarily be vised by the Salvadorian Consular Officer at Panama, who is alone qualified to fulfil this function.

ART. 12.—When a vessel carries freight for any port in the Republic, and such freight is not to cross the Isthmus of Panama, the vessel shall, notwithstanding, be provided with the manifest duly vised by the Salvadorian Consul in the port of shipment.

ART. 13.—Customs Administrators who permit clearance of goods without observing the formalities prescribed in the present Law, shall, in each instance, be liable to a fine of 100 pesos.

ART. 14.—The present Decree shall enter into force three months after the date of its promulgation.

Consular Invoice Ordinance of May 29, 1911.

("Diario oficial" of May 29, 1911.)

1.—If the importer does not possess a Consular invoice, he will beseech in writing on stamped paper, a certified copy thereof from the proper Customs authorities, who will draw it up subject to the payment of 1% of the invoice value at the current rate of exchange of the day. The payment of this sum will be made by means of stamps affixed to this certified document and the Customs Administrator will request by telegram the authority of the Minister of Finance to issue the certified copy bespoken.

2.—If on receipt of this request, it appears that the Consular invoice neither at the Customs house nor at the Principal Collecting Department the Administrator will notify the merchant, who may in that case depart for the Customs examination, subject to paying a surtax of 25% on the aggregate duties and taxes.

3.—At the time of clearance, duty-free articles are found, the party interested shall pay thereon four times the amount of the Consular fee leviable on certification of the invoice.

4.—The 25% surtax for the Customs examination, and also the duplicate of the amount of the Consular fees on the invoice and the duties thereon, shall be refunded to the merchant on application made by him to the Minister of Finance, and if within 3 months from the date of the Consular invoice he produces a certificate from the proper Consul showing that the Consular invoice was made out at the required date, but in every case 1% of the amount of the Consular invoice referred to in Art. 1 shall be deducted on behalf of the Treasury.

5.—The present Ordinance shall enter into operation on the day of its publication.

Circular dated February 15, 1904, respecting Articles composed of two or more substances, &c.

I.—Articles or manufactures composed of two or more substances, which are not expressly mentioned in the Tariff, shall pay duties on the substance material that preponderates as to quantity.

II.—Articles or manufactures on the free list, if imported, attached to dutiable articles, shall pay the duties corresponding to the latter.

III.—Articles or manufactures paying a low duty, if imported attached to those paying a higher duty, shall pay the same duty as the latter.

IV.—Sacks, trunks, valises, baskets, cases, knapsacks and in general articles or manufactures which by their form and quality are clearly seen to have a commercial value, when imported as packing for other merchandise, shall be declared in the Customs manifest the same as the article which they are packed, in order that the Customs Tariff may be applied to them and in conformity with the rules allowed according to Article 3 of the Tariff and in conformity with the rules of the special laws of September 13, 1902. When the objects specified in the circular are of interest to parties shall deliver the keys for opening them, even though such objects should not come as packing and should not consequently contain merchandise.

V.—In articles of a mixed composition, such as accordions, toilet cases, thermometers, telephones, phonographs, and other similar articles, it shall not be necessary to specify the materials of which they are made, and the same is true of those articles which are not similar to other articles in which they may be confused, or because they are of a certain material and can not be manufactured out of any other, thereby rendering them unnecessary such, for example, as chords or strings for musical instruments, and lead pencils of all kinds, edged tools for artisans, billiard tables, surgical instruments, sewing machines, agricultural and mining machinery, &c.

VI.—The Customs Administrators of the Republic are authorized to allow merchants or their duly authorized agents or representatives to correct, add to, and explain the errors, deficiencies, and doubts which may be contained in the invoices, as much with respect to the formalities and requisites which do not affect the classification and weights as in the declaration of marks, numbers, weight, classification and class of merchandise. They are also authorized to declare the contents of wines and liquors when it has been omitted, and the amount upon which insurance was made, if that should not have been specified (unless the merchandise should not have been insured) and in that case it shall be so specified in the petition for corrections.

VII.—The Administrator shall admit as valid all invoices with errors or mistakes in the sworn declarations and in the Consular certificates, provided always that the copy received at the Customs house has the same errors, formalities and it appears to him that it will not give rise to any abuse or fraud, as well as the declarations which do not name the captain of the ship, the name of the ship, or without the respective number, or with mistaken marks, and those which are certified to by a Consul resident in a country other than that from which the goods come.

VIII.—The parties in interest, either individually or through representatives, shall, at the proper time, file a petition written on stamped paper of the value of 25 centavos, requesting with clearness and exactness that the corrections, additions, and other explanations which they desire to make, be received as true. This petition, approved by the Administrator, must be delivered to the proper Customs employee, with instructions to proceed to clearance and attaching it to the respective Customs manifest, and to the other vouchers and in conformity with the petition the employee shall note the corresponding declarations as to its contents.

IX.—There shall not be admitted, either in the Customs house itself or in any of the higher Customs offices, any recourse or claim relating to said request.

X.—Notwithstanding the power conceded, the Administrators may deny this relief, provided they detect fraud on the part of the merchant or agent dealing with a case not covered by these instructions and the decision of which is reserved to the Customs Secretary's Department.

XI.—The Administrator is also empowered to admit and decree Customs examinations of one or more packages, on the following conditions:

1. Provided there are presented two or more packages with marks and duplicate numbers, even though these latter have some particular sign or the word "bis."
2. When the interested party has not received a Consular invoice, or should said document not be in the Customs house or the Principal Collecting Department within thirty days after the unloading of the merchandise.
3. When there are one or more packages without marks, numbers or without both the marks and numbers, or when the same package has



CENTRAL AMERICA—SALVADOR.

NEW LEGISLATIVE PROVISIONS AFFECTING IMPORTATION  
AND EXPORTATION.

Law dated 21th March, 1909, as to the Analysis Tax on imported Liquors,  
Wines, and Alimentary Preserves.

ART. 1. Liquors and wines of all kinds imported into the country, in whatever receptacle contained, shall only be removed from the Customs after having been analyzed to show their good quality.

ART. 2.—At the time of liquidating the entry bill, the party interested shall pay, for each bottle of 24 ounces capacity, taking the alcoholic strength permitted by law, a tax of 50 centavos silver, for liquors; 25 centavos for generous wines, including white wine, and 6 centavos for red table wine. The tax shall be increased proportionally in case of excess of the alcoholic strength permitted by law, at the rate of 3 centavos per additional degree.

ART. 3.—Pending the creation, by the Executive, of chemical laboratories at the Customs, the analyses referred to shall be made at the laboratory of the Central Committee of Agriculture of the Capital, to which the Administrators shall forward with all required precautions a duly sealed bottle of each description of liquor or wine to be analysed.

ART. 4. Imported alimentary preserves such as meat, fish, vegetables, &c., &c. shall also be analyzed in the form adopted for liquors and wines, and the importers shall pay a tax of 10 centavos silver per kilo.

ART. 5. Liquors and wines found to be injurious to health shall be thrown away and preserves shall be burnt.

("Diario Oficial" of May 6, 1909.)

ART. 1.—The analysis to which are subjected wines and liquors under the Law dated March 24, 1909, is extended to home-brewed and imported beer destined for consumption, same being subject to an analysis tax of 2 centesimos per bottle of 12 ounces capacity.

ART. 2.—Liquors and wines manufactured or prepared in the country shall pay an analysis tax of 12½ centavos per bottle of 24 ounces.

ART. 3.—Liquors, wines, beers and preserves which have been ordered abroad prior to the entry into operation of the Law dated 24th March and of the present Law, shall not be liable to the tax for analysis for home consumption, but the date of shipment thereof will have to be proved by

ART. 4.—The Executive may order at any time an inspection to be made in order to test the good quality of the liquors, wines, beers, preserves, &c. entering into consumption.

ART. 5.—The Executive may, if he deems fit, permit the exportation of liquors, wines, beers, preserves, &c. imported into the country and which owing to their bad quality are not allowed to go into consumption.

ART. 6.—If after analysis their entry for consumption is allowed, the Government will make good to the merchant, importer or producer the cost price of the bottle, tin, &c. which may have been destroyed in consequence of the inspection effected.

ART. 7. The analysis tax on preserves shall be charged on the gross weight.

Law of April 4, 1911, respecting the Increase and Decrease of Import Duties, and respecting Export Duties.

(“Diario Oficial” of April 6, 1911.)

ART. 1. - The duty on spirits reaching or exceeding the specified limit when sold in all the fiscal deposits of the Republic, is increased by 50 centavos per bottle.

ART. 2.—The import duties applicable to all goods introduced into port of the Republic are increased by 20 % in American gold, except as to goods and the goods specified in the following Art. 3.

ART. 3.—The duties leviable under the tariff in force upon the article hereinafter described are reduced as below :

Ex No. 6 Cotton tissues, unbleached, as manta and mantadril .. \$0

No. 9 Cotton tissues of all kinds, white or bleached without any modification of the plain common fabric, containing from 10 to 20 threads in weft or warp in an

taining up to twenty threads in weft or warp in a space of 7 millimetres (a quarter of an English inch); white and coloured cloth for beds; canvas for

embroidering, caubrayón or tarlatan, sized, plain, white; white cloth mixed with horsehair for interior

trimming of clothes and other purposes: sewing or  
embroidering thread of any kind and colour . . . . . 0 2

Ex No. 10 Cotton : Elastic for shoes; tape, plain or (white), white and coloured, for shoe and harness makers; white tape (ribbon) known as Castile ..... n 3

No. 11 Cambrayón, or tarlatan, starched, plain or coloured:  
cloth mixed with horsehair for linings and other

purposes: fabrics printed or dyed in a single colour, plain or stamped, such as sandalwood, chintzes for furniture, cambric, muslin, gauze, bandana,

covering furniture, chamber, museum, goods, satinette, without sewing, embroidery, figuring, open-working, ravelling, ribs, non-percale-like, without

curling, crimping, or dotting, i.e. without any modification whatever of the plain common fabric;

mantadril, bleached; mantadril, crude or bleached with any colour or entirely of colour; drills of all kinds, not otherwise classified; panilla, cantuna and

(1) The final part of this Ordinance is amended by Art. 287 of the liquor regulations in force, which reads as follows: "Persons desiring to import foreign liquors for their personal use may be dispensed from the production of the license, subject to paying a surtax of 20 centavos per kilo, and the duties and taxes established by law, but they must first have obtained the permission of the Minister of Finance."

Law of April 6, 1911, relating to the Importation of Seeds and Machines for cultivating Cotton, manufacturing Tissues, &c.

("Diario Oficial" of April 21, 1911.)

ART. 1.—Exemption from Customs duties and taxes is hereby granted on the importation of seeds and machines respectively necessary for cultivating cotton, manufacturing tissues and for other cotton industries.

ART. 2.—For the purposes of the foregoing article, the exemptions aforesaid may be claimed by such agriculturists as shall formally undertake to cultivate the acreage of land assigned to them by the Executive and also by such manufacturers as shall guarantee to manufacture articles and products in harmony with the present law on a large scale.

Law of April 7, 1911, as to raw Materials for the manufacture of Soap and Candles.

("Diario Oficial" of April 2, 1911.)

ART. 1.—The Customs duty applicable to the following products is reduced to four centavos per kilo.:

|                                    |  |
|------------------------------------|--|
| Candle tallow.                     | Chustic soda and potash for industrial purposes. |
| Olefin.                            | Soda ash.  |
| Cocconut oil.                      | Silicate of soda.                                |
| Palm oil.                          | Refined tallow.                                  |
| Paraffin.                          | Candle wicks.                                    |
| Boskin.                            |  |
| Burgundy pitch (Vex rubia ó breu). |  |

ART. 2.—The extra stamp duty affecting raw materials used in the manufacture of stearic candles is reduced to 1 centavo per kilo.

ART. 3.—The raw materials designated in Art. 1 shall not be liable to the surtax of 20% in American gold levied by the Assembly for all foreign goods.

Ordinance of April 24, 1911, respecting the Importation of Cartridges.

("Diario Oficial" of April 24, 1911.)

This Ordinance repeals the provisions of Ordinance dated February 6, 1908, directing that loaded cartridges for firearms are a State monopoly. In consequence, under the regulations previously governing the same, merchants are authorized to import cartridges subject to the restrictions and under compliance with the formalities prescribed in the Ordinance of August 29, 1901, which is maintained in force. The General Treasury and the other fiscal offices having cartridges on deposit may continue to sell them on account of the Government, at the prices fixed, until the stock held by them is disposed of.

Law of May 8, 1911, regarding the Exportation of Sugar.

("Diario Oficial" of September 16, 1911.)

ART. 1.—Panels and manzanillo sugars are exempted, on exportation through the Custom houses of the Republic, from the tax referred to in Art. 6 of the Law dated April 4, 1911, but this exemption does not apply to other kinds of exported sugar.

Decree of September 19, 1911, as to modification of Import Duties.

("Diario Oficial" of September 19, 1911.)

ART. 1.—The increase of duties referred to in Art. 2 of the Law dated April 4, 1911, is reduced to 14% in American gold.

ART. 2.—This increase will also apply to goods specified in Art. 3 of the aforesaid Decree, and the reductions thereby granted are maintained in force.

ART. 3.—Flour and raw materials for the manufacture of soap and candles shall continue to enjoy the exemption established by the said Decree and by the Law of April 7 of the same year.

ART. 4.—The present Decree shall have full effect 60 days after its publication, and it shall be laid before the Legislative Assembly at its first session (1).

Law of May 15, 1912, amending the Customs Tariff.

("Diario Oficial" of June 1, 1912.)

ART. 1.—The Customs Tariff is modified as follows in regard to the goods mentioned hereafter:

|  |       |
|--|-------|
| Untwisted articles thread, in large skeins for weaving looms                         | P. C. |
| Twisted articles thread, for sewing, embroidering or hand weaving                    | 0 25  |
| Tissues and articles manufactured from articles shall be dutiable as linen articles. | 0 80  |

NOTE.—Articles mixed with cotton shall be considered as pure if predominating in quantity or if the warp or the weft is of articles. Cotton tissues with slight ornaments of articles shall be dutiable as if they were without the same.

Bonnet, crape, pipé or all other fabrics of silk pure or mixed in any proportion and in any form, of any width, suitable for the manufacture of clothing, shawls, mufflers, foulards, and similar articles of all kinds and of any dimension or shape (see No. 53) 7 00 |

Silk: Ornaments, ribbons without elastic, lace, blondes, tassels, galloons, bands, passementerie, hangings and all unenumerated ornaments of silk (transferred to No. 53) 7 00 |

Umbrellas and parasols are struck out and transferred to No. 19; the word "sunshades" is cancelled.

Silk: Ready-made clothing, such as wraps, scarfs, morning gowns, blouses, fichus, jackets, hoods, vests and coats; socks; ladies' collars; table cloths; garments for men,

women and children of any kind, with or without ornaments and all kinds of ready-made clothing not classified

|   |       |       |
|---|-------|-------|
| Parasols are included under No. 81, and shall pay   | kilo. | 10 10 |
| Coloured cotton cord  | "     | 0 30  |
| Cotton: Stockings and socks, vests and undershirts, drawers and camisoles, knitted or not | "     | 1 00  |
| Cotton shirts with fronts of linen or of pure or mixed silk                               | "     | 1 00  |
| Blankets of cotton with floss silk (transferred from No. 15 to No. 12)                    | kilo. | 0 75  |

#### MISCELLANEOUS TISSUES.

Shiny gauzes with imitation silver or gold thread, and sized fabrics called brillants kilo. | 0 80 |

#### MEDICINES, &c.

|  |       |      |
|--|-------|------|
| Oils and pectoral beverages without alcohol, such as castor oil, pure or in emulsion, tar beverages such as "Gondron de Guyot" and others not specified; medicinal floors, such as sage and tapioca, lacteous flour, and other similar kinds not specified | kilo. | 0 00 |
| Epsom salts, sulphate of soda and potash, borax, hyposulphite of sodium, boric acid, naphthalene, incense, gum arabic, benzoin and other gums, crystallized, in lumps, balls or powder   | "     | 0 20 |
| Refined sugar  | "     | 0 10 |
| Medicinal and absorbent cotton   | "     | 0 20 |
| Peroxide of hydrogen   | "     | 0 05 |
| Medicines, apparatus and implements for preparing pastilles, pills, tablets, ointments (subject to the permission of the Treasury Department)  | Free  |      |

#### METALS.

|  |       |      |
|--|-------|------|
| Nails and tacks of tinned iron, dutiable at the rate of 80.20, are classed in No. 113 of the Tariff and pay                    | kilo. | 0 10 |
| Pipes, rails, fittings, apparatus and materials not specified, for railways and tramways, are free of the weighing fee and pay | kilo. | 0 02 |
| Lead washers for galvanized sheet iron are dutiable as the latter  | kilo. | 0 01 |
| Iron clasps for clothing are dutiable as hooks and eyes under No. 120  | "     | 0 60 |
| Fencing wire and staples therefor (sole duty)  | "     | 0 01 |
| Copy-letter-presses are classed in No. 100 and pay   | "     | 0 10 |
| Pens, writing  | "     | 0 60 |
| Roman and other balances and steelyards  | "     | 0 15 |
| Counter scales   | "     | 0 60 |
| Kitchen stoves, except of cast iron, are dutiable according to the component material  | "     |      |
| Iron or steel casters are dutiable as fittings for furniture   | kilo. | 0 30 |
| Door locks and window fastenings are transferred from No. 118 to No. 117   | "     |      |
| Hinges and other fittings for doors, windows, and furniture are transferred from No. 131 to No. 130                            | "     |      |

#### WOOL.

|                                    |       |      |
|------------------------------------|-------|------|
| Bedspreads and blankets            | kilo. | 0 75 |
| Bedspreads of wool with floss silk | "     | 0 75 |
| Blankets of wool with floss silk   | "     | 0 75 |

#### MISCELLANEOUS ARTICLES.

|   |       |      |
|---|-------|------|
| Fans with frames of ivory, mother-of-pearl, fine metal and tortoise-shell   | kilo. | 6 00 |
| Ice   | Free. |      |
| In No. 185 add the words: "cotton coverlets stuffed with down"  | kilo. | 1 50 |
| Cement specified in No. 218 is exempted from the surtax of 80.25 in gold.   | "     |      |
| Sheet glass of all kinds, clear or colored, for windows or other purposes, with or without paintings of designs, and stained glass set in lead, with or without frame | kilo. | 0 05 |
| Liquid glue and macilage  | "     | 0 50 |
| Tailors' chalk  | "     | 0 30 |
| [Falcone bricks are classed in No. 552.]  | "     |      |
| Maukine are classed in No. 354 and pay  | "     | 0 30 |
| Planks of plain or figured glass, with detachable lid of metal or celluloid   | kilo. | 0 10 |
| Belts of all kinds, for men   | "     | 1 00 |
| Belts of all kinds, for women   | "     | 2 00 |

The present Law shall enter into force 30 days after its publication.

A Decree, published in the "Salvadoran Official Gazette" for the 9th April, 1919, modifies the Customs duty on petroleum and gasoline imported into Salvador as follows:—

|           | Old rate of duty.<br>Centavos (gold). | New rate of duty.<br>Centavos (gold). |
|-----------|---------------------------------------|---------------------------------------|
| Petroleum | per kilog. 10                         | 5                                     |
| Gasoline  | " 10                                  | 5                                     |

#### Export Duty on Coffee.

A Decree, dated 20th June, 1919, provides for the levying of an export duty of 20 centavos (silver) per quintal on coffee exported from the Eastern section of the Republic.

NOTE.—A Decree of the National Assembly of Salvador, dated the 22nd August, 1919, provides for the levying of an additional tax of one dollar (American gold) on the export of each 100 kilograms of coffee for a period of two years, and of a tax of 25 cents (American gold) on the export of each 100 kilograms of sugar. This decree will take effect on the 1st November, 1919.

(1) The Law dated April 23, 1912, appears in its entirety the Decree of the 19 September last, reducing to 14% in gold the 20% increase on the import duties established by the Law of April 4, 1911; moreover this increase shall extend to goods which were not previously liable thereto. ("Diario Oficial" of April 29, 1912.)

# NICARAGUA CUSTOMS TARIFF

## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Nicaragua is the cordoba (\$).

For weights and measures the metrical system has been adopted.

For commercial treaties with Great Britain and France see end of tariff.

## SUMMARY.

### Class A.

Stones, earths, ceramic products and glassware.

|   | Tariff Nos. |
|---|-------------|
| 1. Stones and earths .....                                      | 1-38        |
| 2. Schiste, bitumens and derivatives thereof .....              | 39-48       |
| 3. Earthenware and ceramic products .....                       | 49-73       |
| 4. Glass .....  | 74-135      |
| 5. Precious stones, pearls, and imitations of same, unset ..... | 136         |

### Class B.

Metals and manufactures in which metal enters as principal element.

|  |         |
|--|---------|
| 1. Gold, silver, platinum, and alloys of these metals, and manufactures thereof .....  | 137-138 |
| 2. Gold or silver plated jewellery, and imitations thereof; other gold or silver plated articles except of precious metals ..... | 139-142 |
| 3. Watches and clocks .....  | 143-151 |
| 4. Cast iron .....   | 152-167 |
| 5. Wrought iron, steel and unalloyed cast iron .....   | 168-285 |
| 6. Copper and alloys of copper .....   | 286-337 |
| 7. Mercury, nickel, aluminium, tin and alloys thereof; zinc, lead and other metals and alloys thereof .....                      | 338-347 |
| 8. Wastes and scoriae .....  | 348     |

### Class C.

Substances employed in pharmacy and chemical industries and products composed of these substances.

|  |         |
|--|---------|
| 1. Crude drugs .....   | 349-356 |
| 2. Chemical and pharmaceutical products .....                | 357-369 |
| 3. Oils, fat, waxes and their derivatives .....              | 370-580 |
| 4. Iuks, colours, dyes, pigments, paints and varnishes ..... | 581-609 |
| 5. Miscellaneous .....                                       | 610-627 |

### Class D.

Cotton and manufactures thereof.

|  |         |
|--|---------|
| 1. Raw cotton .....                      | 428-429 |
| 2. Yarns and manufactures .....          | 430-441 |
| 3. Cotton fabrics and manufactures ..... | 442-556 |

### Class E.

Flax, hemp, jute, ramie and other vegetable fibres and their manufactures.

|                                   |         |
|-----------------------------------|---------|
| 1. Yarns and manufactures .....   | 556-544 |
| 2. Fabrics and manufactures ..... | 545-583 |

### Class F.

Wool, bristles, hair, and manufactures thereof .....

|  |         |
|--|---------|
|  | 584-610 |
|--|---------|

### Class G.

Silk and manufactures thereof .....

|  |         |
|--|---------|
|  | 611-633 |
|--|---------|

### Class H.

Paper and manufactures thereof .....

|  |         |
|--|---------|
|  | 634-689 |
|--|---------|

### Class I.

Wood and other vegetable materials and manufactures thereof.

|  |         |
|--|---------|
| 1. Wood and manufactures thereof ..... | 690-757 |
|--|---------|

2. Rushes, corn husks, seaweed, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, coir, and similar materials .....

|  |         |
|--|---------|
|  | 758-787 |
|--|---------|

3. Cork and manufactures thereof .....

|  |         |
|--|---------|
|  | 788-792 |
|--|---------|

### Class J.

Animal products.

|   |         |
|---|---------|
| 1. Hides, skins, leather and manufactures thereof ..... | 793-827 |
|---|---------|

2. Feathers, intestines and manufactures thereof .....

|  |         |
|--|---------|
|  | 828-846 |
|--|---------|

### Class K.

Musical instruments .....

|  |         |
|--|---------|
|  | 847-889 |
|--|---------|

### Class L.

Machinery, apparatus and vehicles.

|   |         |
|---|---------|
| 1. Machinery, apparatus and instruments ..... | 890-932 |
|---|---------|

2. Vehicles .....

|  |         |
|--|---------|
|  | 933-946 |
|--|---------|

### Class M.

Alimentary substances.

|                         |         |
|-------------------------|---------|
| 1. Meats and fish ..... | 947-959 |
|-------------------------|---------|

2. Grain, dried fruit and vegetables, and preparations of the same .....

|  |          |
|--|----------|
|  | 960-1009 |
|--|----------|

3. Spices .....

|  |           |
|--|-----------|
|  | 1010-1018 |
|--|-----------|

4. Beverages .....

|  |           |
|--|-----------|
|  | 1019-1036 |
|--|-----------|

5. Miscellaneous articles .....

|  |           |
|--|-----------|
|  | 1037-1078 |
|--|-----------|

6. Foodstuffs .....

|  |           |
|--|-----------|
|  | 1078-1080 |
|--|-----------|

### Class N.

Miscellaneous .....

|  |           |
|--|-----------|
|  | 1081-1110 |
|--|-----------|

### Class O.

Articles free of duty .....

|  |           |
|--|-----------|
|  | 1111-1147 |
|--|-----------|

### Class P.

Articles prohibited .....

|  |      |
|--|------|
|  | 1148 |
|--|------|

## TARIFF LAW ON IMPORTATIONS.

ARTICLE 1. Customs duties shall be paid upon all articles, goods and merchandise imported from foreign countries into Nicaragua as prescribed by the following tariff.

ARTICLE 2.—The following rules, and the rules and notes elsewhere stated in this law, shall be observed in the construction and application of this tariff.

## GENERAL RULES.

### TREATMENT OF FABRICS.

RULE 1. Number of threads and manner of determining. By the number of threads in a fabric shall be ascertained the total number of all threads contained in the warp and weft thereof in a square of 6 millimetres. The warp is the threads which lie longitudinally in a fabric, whether they form the foundation thereof or have been added thereto. The weft is the threads which cross the warp, whether or not from selvage to selvage. To determine the number of threads in a fabric and the proportion thereof subject to the highest rate of duty, a thread counter shall be used, each side being 6 millimetres.

In fabrics woven wholly or in part with twisted, double or multiple yarns, each strand of such yarn shall be counted as one thread in determining the thread count.

Should a fabric be more closely woven in some parts than in others the number of threads in the most closely woven part and in the most loosely woven part of the body of the fabric shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the fabric, if the nature thereof permits; otherwise, on the reverse side. If necessary to ascertain the number of threads, the nap shall be removed or a sufficient part of the fabric unravelled.

Should this be impossible without damaging a made-up article, the fabric shall be subject to the highest rate of duty applicable in the group to which it belongs, and if the fabric be mixed it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. Mixtures of two materials.—Fabrics composed of two materials shall be dutiable in accordance with the rules stated at the heads of classes D, E, and F (Rules 28 to 35).

RULE 3. Mixtures of more than two materials.—Fabrics composed of more than two materials shall be dutiable as follows:

(a) Mixed fabrics of wool and cotton, or of wool and other vegetable fibres, containing threads of silk, in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

(b) Mixed fabrics of cotton and other vegetable fibres, together with threads of silk, in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with the addition of a surtax of 70% for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

(c) Mixed fabrics of wool, cotton and other vegetable fibres, containing no silk threads, in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with the addition of a surtax of 40% for the threads of wool.

When the number of threads of wool exceed one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class F.

(d) Made-up articles of fabrics containing threads of more than two materials, in any proportion, shall be dutiable under the corresponding items of the class to which belongs the component material subject to the highest rate of duty.

RULE 4. Silk fabrics.—All fabrics containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the fabric, shall be dutiable as silk fabrics under Class G.

RULE 5. Artificial silk.—Artificial silk in any form shall be considered as silk for the purposes of this tariff. Fabrics or made-up articles that are mercerized shall pay a surtax of 10%.

RULE 6. Selvage.—No surtax shall be imposed nor shall any change in classification be made on account of yarns dyed or printed in the selvage only, nor for trade names or marks on the fabric.

RULE 7. Plain-woven fabrics.—Fabrics in the weaving of which the threads or yarns (of one strand) of the weft are carried alternately over and under each warp thread, forming right angles throughout the piece, and in which the threads or yarns (of one strand) of the warp are carried alternately over and under each weft thread, forming right angles throughout the piece, shall be considered as plain woven.

When the weaving does not correspond to the process described above, the fabric shall not be considered plain woven for the purposes of this tariff.

RULE 8. Weight of fabrics per 100 square metres.—In determining the weight of any fabric per 100 square metres, for the purpose of classification, the calculation shall be based upon a sufficient quantity of the fabric itself, exclusive of boards, paper, labels, tags, strings, tickets, embroidery, trimming or any other thing, object or process (except bleaching, sizing, printing, dyeing, stamping, embossing or mercerizing), added or performed after the fabric has left the loom.

The usual tapes, boards and hum-stute wrapping shall be included with the fabrics in determining the dutiable weight.

### EXCEPTIONS.

RULE 9. Pile fabrics and knitted and netted fabrics. Flashes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted fabrics, tulle, lace and boleros, containing threads of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 10. Ribbons, galloons, braids, tapes and trimmings.—Ribbons, galloons, braids, tapes, tassels and trimmings containing an admixture of textile materials shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion it shall be dutiable under the corresponding item of Class G.

RULE 11. Brocades (broches). Brocades dutiable under Class D, when containing silk, shall be subject to the corresponding duties, with a surtax of 15%.



Broadcutes dutiable under Class E, when containing silk, shall be subject to the corresponding duties, with a surtax of 30 %.

Broadcutes are fabrics with ornamental figures formed by means of a shuttle at the time of weaving in such a manner that the threads forming the figure occupy only that space.

RULE 12. Embroidery and trimmings. Fabrics embroidered by hand or machine after weaving (except Swiss embroideries or insertions), or with drawn or appliqué work, or with application of trimmings, shall be subject to the corresponding duties, with a surtax of 30 %.

If the embroidery contains threads or puri of common metals or of silver, or spangles of any material other than gold, the surtax shall be 60 % of the duties applicable to the fabric.

When the threads, puri or spangles are of gold, the surtax shall be 100 %.

Embroidery is distinguished from patterns woven in the fabric by the fact that the latter are destroyed by unravelling the weft of the fabric, while embroidery is independent of the warp and weft and can not be so unravelled.

RULE 13. Appliqué work. By appliqué work is meant the superimposing of another material or of the same material on fabrics or made-up articles in the form of designs, by means of sewing, pasting or other process.

RULE 14. Drawn work.—By drawn work is meant the binding or cutting of threads after weaving in such a manner as to leave interstices in parts of a fabric or article, which, at the time of weaving, were filled by threads of the warp or weft.

RULE 15. Trimming.—By trimming is meant the application to a fabric or article, for purposes of decoration or embellishment, of ribbons, laces, braids, galloons, pieces of fabrics or other materials, pieces or beads of metal or glass, bone, composition, wood, ivory, coral or other material, buttons and buckles in places where not required for fastening, as well as unusually ornate buttons, buckles or fasteners.

RULE 16. Metallic threads. Fabrics composed exclusively of metallic threads shall be dutiable under Class E.

Fabrics or articles (except those provided for in Rules 10 and 12 preceding), dutiable under Classes D and E, containing threads or puri of common metals or of silver, shall be liable to a surtax of 50 % of the corresponding duties.

If the threads or puri are of gold, the surtax shall be 100 %.

RULE 17. Made-up articles and ready-made clothing.—Made-up articles, including ready-made clothing, not elsewhere specifically provided for, shall be treated in accordance with Rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior, with a surtax of 50 %; Provided that made-up articles specified in this tariff shall not be subject to any surtax for manufacture unless such surtax is specially provided for in connection with the corresponding item.

The made-up articles referred to specifically in this tariff or in this rule shall be held to include articles completely made up or finished, partly finished, cut, basted or hemmed, as well as fabrics in the piece so designed or marked as to indicate their ultimate use.

#### SURTAXES.

RULE 18. Surtaxes.—The surtaxes applicable on account of broadcutes, metal threads, embroidery, trimming or manufacture, shall be computed on the primary duties leviable on the fabric, including therewith any increase of such duties on account of admixture.

When more than one surtax is applicable to any textile or article, the percentage of increase for each surtax shall be calculated on the primary duties.

#### ARTICLES NOT SPECIFIED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 19. Articles composed of several materials.—Any article not specified in this tariff, manufactured of two or more materials, shall be subject to the rate at which it would be dutiable if composed wholly of the component material of chief value; and the words "component material of chief value," wherever used in this tariff, shall be held to mean that component material which exceeds in value any other single component material of the article, and which, in such case, component material shall be determined according to the assessed value of such material in its condition as found in the article.

RULE 20. Articles not specified.—In classifying an article not provided for in this tariff, its commercial designation shall govern.

Imported articles not specified in this tariff, which are similar to any herein specified, shall pay the same rate of duty which is levied on the specified article, and shall be subject to the same rate of duty in the order following: First, in material; second, in quality; third, in texture; fourth, in the use to which they may be applied. If any article not specified equally resembles two or more enumerated articles on which different rates of duty are chargeable, such unspecified article shall be subject to the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty.

RULE 21. Two or more rates of duty.—If two or more rates of duty shall be applicable to any imported article or manufacture, it shall pay the highest of such rates.

#### GROSS AND NET WEIGHTS.

RULE 22. Gross weight. The gross weight of imported merchandise is the weight of the goods, together with all the containers, packages, covers, receptacles, wrappings, baling, vessels and packing of every kind, whether exterior, interior, or immediate, in which the merchandise is contained, held or packed at the time of importation.

RULE 23. Net weight. The dutiable weight of imported merchandise which pays duties upon net weight shall not include the weight of any common exterior package, cover, receptacle, baling, wrapping or packing, but shall include all interior or immediate receptacles, including carboard, paper, paper, paper, or other material to which the articles are pasted, glued, nailed, or otherwise attached, and all other similar materials interposed between the exterior container and the immediate receptacle of the merchandise to protect it shall not be included in the net weight.

RULE 24. Kilos. Weights shall be expressed in kilos, or fractions thereof.

#### AD VALOREM.

RULE 25. Value defined. Whenever imported merchandise is dutiable according to its value (*ad valorem*), the dutiable value shall be the wholesale price of such merchandise in the principal markets of the country

whence imported, packed and ready for shipment, including the value of all cases, crates, sacks, packages and containers of every kind, and other charges and expenses incident to placing the merchandise in condition ready for shipment, but not including ocean freight, insurance, export duties, consular fees and buyer's commission.

#### RECEPTACLES, PACKAGES AND PACKING.

RULE 26. Articles in the same packages.—When articles dutiable on gross weight and on net weight, by count or measure, *ad valorem*, or free of duty, are imported in a single package, the weight of the common exterior container and packings shall be prorated by weight among the various articles, and the proportion for the articles dutiable on gross weight shall be added to the net weight of such articles to determine the dutiable weight.

When articles dutiable on gross weight under different items are imported in a single receptacle the weight of the common exterior container and packings shall be divided proportionately among the various articles being added to their net weights.

RULE 27. Duty on coverings or receptacles.—Unusual packages.—No duty shall be collected on exterior coverings containing articles dutiable on net weight, by count or measure, or free of duty, in general commercial use as such when imported, except coopers' wares, such as barrels, hogsheads, pipes, kegs, which shall be dutiable. Coverings of merchandise (interior or exterior) of material or form designed to evade duties or for use other than that intended by the tariff shall be subject to duty as articles or manufactures under the items of the tariff to which they correspond by classification. Interior packings containing merchandise dutiable on the net weight shall in no case pay a lower rate of duty than their contents.

Cases for jewellery, used as immediate containers therefor, shall be dutiable under their respective items.

#### DEFINITIONS.

ARTICLE 3.—Wherever in this tariff the words "the same" or "same" appear they shall be held to refer to and mean the articles mentioned in the preceding item or clause.

ARTICLE 4.—The following abbreviations are used in this tariff to represent the terms indicated: G. W., gross weight; N. W., net weight; G. p., not otherwise provided for.

ARTICLE 5.—The unit of duty prescribed by this tariff are stated in cordobas (dollars) or fractions thereof.

ARTICLE 6.—This law shall be known as the Tariff Law of 1918.

#### RATES OF DUTY.

ARTICLE 7.—The rates of duty on articles, manufactures, goods and merchandise imported into Nicaragua shall be as follows: (See pp. 518 to 536.)

ARTICLE 8.—If in the examination of imported merchandise at the custom house there results a difference between the appraised values of the merchandise as made by the custom house and the values declared in the entry requesting liquidation, and such appraised values exceed by 10 % the values declared in the entry, the penalty shall be a fine equal to the amount of the duties of which the National Treasury would have been defrauded.

ARTICLE 9.—If any importer or exporter, or his agent, makes or attempts to make an entry of imported or exported merchandise by means of a false invoice or any false statement, by which the National Treasury would be defrauded of the proper and just duties and revenues, the act shall be punished by the custom house by a fine equal to the amount which the National Treasury would have lost, or by confiscation of the merchandise for the benefit of the National Treasury, or by both fine and confiscation.

ARTICLE 10.—The custom house shall refund 75 % of the import duties collected on wooden boxes or barrels, set up or knocked down, bands of wood or iron to secure such boxes, and cans of tin or sheets of tin plate for making cans, provided that such boxes, barrels or cans are exported within six months of the date of their arrival, containing fruits or other vegetable or meat products of the country, and provided also that the duties collected on any importation are not less than 5 dollars. The custom house shall require the necessary proof that the boxes, barrels or cans exported, for which the refund is solicited in accordance with this law, are the same as those imported, on which the full amount of the duties has been paid.

ARTICLE 11.—The description of imported merchandise in the consular invoice and in the entry shall be according to the nomenclature of the tariff or to the equivalent commercial terms, including the name, component materials, quality and special details required by the tariff. The interpretations and explanations necessary to elucidate the items of this tariff will be published by the Collector-General of Customs from time to time by means of circulars, in order that the custom house may act uniformly in the matter and the merchants have due notice. For the period of one year from the date when this law takes effect the Collector-General of Customs is empowered, in his discretion, not to impose the fines prescribed by the customs laws for a difference between the classification of merchandise at the custom house and that declared in the entry by the importer, provided that such difference does not affect the weight, quantity or value of the merchandise in question.

ARTICLE 12.—All other tariff laws, decrees, orders and decisions referring to the rates of duty on imports or affecting the duties thereon are repealed, except those contained in contracts or treaties made by the Republic and those stated in the Mining Code.

ARTICLE 13.—This tariff law shall be in effect on and after March 1, 1918, and the law of December 3, 1917, shall continue in force.

#### IMPORT TARIFF.

To the following rates must be added a surtax of 12 1/2 %.

CLASS A.—STONES, EARTHS, CERAMIC PRODUCTS AND GLASSWARE.

#### GROUP I.—Stones and earths.

| Nos. | Articles.  | Rates of Duty. |
|------|--|----------------|
|      | Murble, onyx, Jasper, alabaster and similar fine stones: | Dol. c.        |
| 1    | In the rough or trimmed, squared or roughly prepared     |                |
|      | G. W. 100 kilos.   | 1 00           |

1 The law of December 3, 1917, creates a surtax of 12 1/2 % on import duties for the Guaranteed Oustons Bonds.

| Nos.   | Articles.   | Rates of Duty. |              | Nos. | Articles. | Rates of Duty. |    |
|--|---|----------------|--------------|------|-----------|----------------|----|
|  |   | Dol.           | c.           |      |           | Dol.           | c. |
| 2  | Slabs, plates, tiles, steps, columns, coping, door sills, gutters, hearths, lintels, pipe, balustrades, hitching blocks or posts, window sills, and exterior and interior material in general for buildings.....  | G.W.           | 100 kilos    | 2    | 50        |                |    |
| 3  | Mortars and pestles.....  | N.W.           | kilo.        | 0    | 06        |                |    |
| 4  | All articles, wrought or chased, n.o.p.....   |                |              | 0    | 08        |                |    |
| 5  | Headstones, gravestones, and monuments of any stone.....  | G.W.           | 100 kilos.   | 3    | 00        |                |    |
| 6  | Sculptures, high and bas relief, vases, jars, statuary and statuettes, and similar articles of any stone.....   | G.W.           | 100 kilos.   | 10   | 60        |                |    |
| <i>Note.</i> —Marble affixed to or packed with and actually belonging to furniture shall pay the same duty as the furniture, provided the marble does not exceed the furniture in value.   |   |                |              |      |           |                |    |
| 7  | All manufactures of agate, except jewellery or articles of personal adornment.....  | N.W.           | kilo.        | 0    | 75        |                |    |
| <b>Lithographic stones:</b>  |   |                |              |      |           |                |    |
| 8  | Without drawing or writing and ink stones for any purpose.....  | G.W.           | 100 kilos.   | 2    | 50        |                |    |
| 9  | With drawing designs or writing.....  |                |              | 4    | 00        |                |    |
| <b>Other natural or artificial stones:</b>   |   |                |              |      |           |                |    |
| 10   | In the rough or in blocks or cubes, or in pieces squared or roughly prepared.....   | G.W.           | 100 kilos.   | 0    | 25        |                |    |
| 11   | Crushed, for road pavements, foundations or concrete.....   | G.W.           | 100 kilos.   | 0    | 10        |                |    |
| 12   | Slabs, plates, tiles, steps, columns, copings, door sills, gutters, hearths, lintels, pipe, balustrades, hitching posts, window sills and exterior and interior material in general for buildings.....  | G.W.           | 100 kilos.   | 0    | 80        |                |    |
| 13   | Dressed for buildings, n.o.p.....   |                |              | 0    | 60        |                |    |
| 14   | Slates for roofing.....   |                |              | 0    | 60        |                |    |
| 15   | Slates, writing, with or without frames.....  |                |              | 1    | 00        |                |    |
| 16   | Slate pencils.....  | N.W.           | kilo.        | 0    | 63        |                |    |
| 17   | Slate or other stone slabs for billiard or pool tables or for similar purposes, when not imported with the tables or appliances of which they form a part.....  | G.W.           | 100 kilos.   | 10   | 00        |                |    |
| 18   | Grindstones n.o.p., mounted or not, and millstones.....   | G.W.           | 100 kilos.   | 0    | 80        |                |    |
| 19   | Mortars and pestles of stone n.o.p.....   |                |              | 3    | 00        |                |    |
| <b>Emery, corundum, carborundum and similar abrasives:</b>   |   |                |              |      |           |                |    |
| 20   | Stones, wheels or files.....  | N.W.           | kilo.        | 0    | 07        |                |    |
| 21   | Powder.....   |                |              | 0    | 05        |                |    |
| 22   | Manufactures n.o.p.....   |                |              | 0    | 09        |                |    |
| 23   | Burnishing, polishing and sharpening stones, and in general for abrading or abrasive stones, n.o.p.....   | N.W.           | kilo.        | 0    | 15        |                |    |
| 24   | Cement, Roman.....  | G.W.           | 100 kilos.   | 0    | 08        |                |    |
| 25   | Limé.....   |                |              | 0    | 16        |                |    |
| 26   | Pumice stone, in powder, lumps, or shaped; lava and rotten stone (Tripoli), not prepared with other substances.....   | N.W.           | kilo.        | 0    | 92        |                |    |
| <b>(a) Manufactures of lava.....</b>   |   |                |              |      |           |                |    |
| 27   | Asbestos.....   |                |              | 0    | 03        |                |    |
| 28   | Sheets, millboard and felt.....   |                |              | 0    | 04        |                |    |
| 29   | Spun into strands, twisted, braided, or wound around other material or not, used as packing for machinery and for other purposes.....   | N.W.           | kilo.        | 0    | 08        |                |    |
| 30   | Lumps, fibre, powder or cement.....   |                |              | 0    | 05        |                |    |
| <b>Other foras.....</b>  |   |                |              |      |           |                |    |
| 31   | Gypsum.....   |                |              | 0    | 15        |                |    |
| 32   | Crude, unmanufactured.....  | G.W.           | 100 kilos.   | 0    | 75        |                |    |
| 33   | Calced or ground.....   |                |              | 1    | 75        |                |    |
| 34   | Chalk, crude, unmanufactured.....   |                |              | 1    | 00        |                |    |
| 35   | Sand and other earths not mentioned.....  |                |              | 0    | 25        |                |    |
| 36   | Plaster of Paris and chalk in statuettes, statues, wall plaques, and similar articles for house decoration.....   | N.W.           | kilo.        | 0    | 18        |                |    |
| 37   | Billiard chalk, tailors' chalk, chalk crayons and French chalk.....   | N.W.           | kilo.        | 0    | 04        |                |    |
| 38   | Other articles unmanufactured of plaster of Paris or chalk.....   | N.W.           | kilo.        | 0    | 10        |                |    |
| 39   | Water filters or parts thereof, manufactured of any of the substances mentioned in Group I.....   | G.W.           | 100 kilos.   | 1    | 00        |                |    |
| <b>GROUP II.—Schists, bitumens and derivatives thereof.</b>  |   |                |              |      |           |                |    |
| 40   | Coal tar and mineral pitch, bitumens (except those prepared for shoe or leather polish or dressing), asphalt and asphalt paving blocks.....   | G.W.           | 100 kilos.   | 1    | 00        |                |    |
| 41   | Crude creosote, carbolineum, creolin and other preparations derived from tar (not paints), commonly used as wood preservatives.....   | G.W.           | 100 kilos.   | 1    | 50        |                |    |
| 42   | Graphite, prepared or not by the addition of other substances for lubricating purposes.....   | G.W.           | 100 kilos.   | 7    | 50        |                |    |
| 43   | Crude oils derived from schists, axle grease for wagons and carts, crude mineral oils mixed with crude animal or fish oils, crude mineral oils mixed with crude vegetable oils, when these oils are introduced exclusively for lubricating purposes, known as black mineral oils.....                         | G.W.           | 100 kilos.   | 1    | 00        |                |    |
| <b>(a) Crude petroleum.....</b>  |   |                |              |      |           |                |    |
| 44   | Special mineral and other lubricating oils, compound, refined or not, such as typewriter oil, sewing machine oil, gun oil and lubricants in general for machinery and mechanical appliances, including lubricating grease other than axle grease, and boiler and furniture mineral oils.....                  | O.W.           | kilo.        | 0    | 04        |                |    |
| <b>(b) Cylinder oils.....</b>  |   |                |              |      |           |                |    |
| 45   | Lubricating oils (including cylinder oils) (Item 42) cost up to about 18 cents per gallon; other lubricating oils (item 43) about 17 to 50 cents per gallon; and cylinder oils (item 43a) about 40 cents per gallon upwards.....  |                |              | 0    | 06        |                |    |
| 46   | Refined or rectified oils, such as petroleum, kerosene, gas oil, paraffin oil and the like.....   | Per gallon     |              | 0    | 06        |                |    |
| <b>(c) Gasoline, naphtha and benzine.....</b>  |   |                |              |      |           |                |    |
| <i>Note.</i> —Provided that for a period that will terminate six months after peace concludes the present war in Europe, gasoline, naphtha and benzine will be free of import duty.  |   |                |              |      |           |                |    |
| 47   | Vaseline, not for toilet or medicinal purposes.....   | G.W.           | 100 kilos.   | 7    | 50        |                |    |
| <b>Paraffin and other mineral wax:</b>   |   |                |              |      |           |                |    |
| 48   | In lumps, blocks or other crude form.....   | G.W.           | kilo.        | 0    | 01        |                |    |
| 49   | Candles, torches, tapers and similar articles.....  | N.W.           | kilo.        | 0    | 06        |                |    |
| <b>Other manufactures of mineral oils or of products of the same, n.o.p., not employed in pharmacy or in toilet preparations.....</b>  |   |                |              |      |           |                |    |
| 50   | Fire bricks, tiles, slabs or fire clay manufactured in any other form.....  | G.W.           | 1,000 kilos. | 2    | 00        |                |    |
| 51   | Terra cotta, hollow or not, for building purposes.....  | G.W.           | 100 kilos.   | 5    | 00        |                |    |
| 52   | Polishing and scouring bricks.....  | G.W.           | 100 kilos.   | 1    | 00        |                |    |
| <b>Tiles:</b>  |   |                |              |      |           |                |    |
| 53   | Not glazed, vitrified, varnished or decorated, for other than roofing purposes.....   | G.W.           | 100 kilos.   | 0    | 75        |                |    |
| 54   | Glazed or not, for roofing.....   |                |              | 0    | 50        |                |    |
| 55   | Glazed, vitrified, varnished or decorated, for other than roofing purposes.....   | G.W.           | 100 kilos.   | 1    | 25        |                |    |
| 56   | Pottery or earthenware, in other forms.....   | G.W.           | 100 kilos.   | 0    | 75        |                |    |
| 57   | Not glazed, pressed or vitrified, for building purposes.....  | G.W.           | 100 kilos.   | 1    | 25        |                |    |
| <b>Pottery or earthenware, in tubes or pipes:</b>  |   |                |              |      |           |                |    |
| 58   | Not varnished, glazed or vitrified.....   |                |              | 0    | 50        |                |    |
| 59   | Varnished, glazed or vitrified.....   |                |              | 1    | 25        |                |    |
| 60   | Crucibles of any substance.....   | N.W.           | kilo.        | 0    | 12        |                |    |
| 61   | Clay smoking pipes, ordinary, and clay-pipe bowls.....  | Per dozen      |              | 0    | 12        |                |    |
| 62   | Same, with stems longer than 20 centimetres.....  |                |              | 0    | 24        |                |    |
| 63   | Artistic work in terra cotta, even rough, such as statues, figures of animals, vases, jars, etc.....  | G.W.           | 100 kilos.   | 15   | 00        |                |    |
| 64   | Clay ovens, stoves or hearths.....  |                |              | 3    | 00        |                |    |
| <b>Earthenware:</b>  |   |                |              |      |           |                |    |
| <b>(a) Water filters.....</b>  |   |                |              |      |           |                |    |
| <b>(b) Household, kitchen and table ware, plain or decorated.....</b>  |   |                |              |      |           |                |    |
| <b>(c) Flowerpots and flower stands, pedestals and umbrella stands, and other articles not specially mentioned, plain or decorated.....</b>  |   |                |              |      |           |                |    |
| <b>(d) Water or drinking bottles.....</b>  |   |                |              |      |           |                |    |
| <b>and in addition G.W. kilo.</b>  |   |                |              |      |           |                |    |
| 65   | Crockery (faience) and other similar wares and pottery in general, showing a white or yellowish fracture but not translucent (by translucent is meant that degree of fusion which permits of the perception of glow from a match flame through the article when held in front of it in a dark room or place): |                |              | 4    | 00        |                |    |
| 66   | Plain and not painted, gilded or ornamented:  |                |              | 5    | 00        |                |    |
| <b>(a) Tableware and household ware generally.....</b>   |   |                |              |      |           |                |    |
| <b>(b) Other articles n.o.p.....</b>   |   |                |              |      |           |                |    |
| 67   | Painted, gilded or ornamented:  |                |              | 6    | 00        |                |    |
| <b>(a) Tableware and household ware generally.....</b>   |   |                |              |      |           |                |    |
| <b>(b) Other articles n.o.p.....</b>   |   |                |              |      |           |                |    |
| 68   | China-ware:   |                |              | 7    | 00        |                |    |
| <b>Tableware and household ware in general:</b>  |   |                |              |      |           |                |    |
| <b>(a) Plain.....</b>  |   |                |              |      |           |                |    |
| <b>(b) Painted, gilded or ornamented.....</b>  |   |                |              |      |           |                |    |
| <b>Other articles n.o.p.....</b>   |   |                |              |      |           |                |    |
| <b>(c) Plain.....</b>  |   |                |              |      |           |                |    |
| <b>(d) Painted, gilded or ornamented.....</b>  |   |                |              |      |           |                |    |
| <i>Note.</i> —By tableware and household ware in general are meant the following only: Dishes, plates, platters, cups, saucers; soap tureens, jugs and bowls; tea, coffee and chocolate pots; milk pitchers; sugar and ginger cream, cold bowls; pitchers and jugs; salad and fruit bowls; butter dishes; spice or condiment containers; wash bowls, jars and basins; chambers and covers; trays, soap dishes, brosh holders, shaving mugs, spittoons and soap jars. |   |                |              |      |           |                |    |
| 69   | Insulators of insulating material of porcelain, earthen or stone ware n.o.p.....  | G.W.           | 100 kilos.   | 4    | 00        |                |    |
| 70   | Smoking pipes or bowls of porcelain and other ceramic substances, with or without stems of other material, n.o.p.....   | Per dozen      |              | 0    | 48        |                |    |
| <b>and in addition N.W. kilo.</b>  |   |                |              |      |           |                |    |
| 71   | Statuettes, flower stands, vases, high and bas reliefs, and articles for house decoration of earthenware, china or bisque.....  | N.W.           | kilo.        | 0    | 36        |                |    |
| 72   | Satsuma ware, genuine or imitation, in any articles.....  |                |              | 1    | 60        |                |    |
| 73   | Artificial teeth of any kind, except of gold, silver or platinum.....   | Per tooth      |              | 0    | 04        |                |    |
| <b>GROUP IV.—Glass.</b>  |   |                |              |      |           |                |    |
| 74   | Tiles or slabs of glass in any form, rough, smooth or corrugated, set or not in iron or other mountings, for flooring or for roofing.....   | G.W.           | 100 kilos.   | 2    | 00        |                |    |
| 75   | Plain glass.....  |                |              | 3    | 00        |                |    |
| 76   | The same, cut, etched, enameled, glass, ground, cut, engraved, etched, frosted, beveled or bent.....  | G.W.           | 100 kilos.   | 6    | 00        |                |    |
| <i>Note.</i> —Window glass of the kind described in Items 75 and 76, when set in lead, shall be subject to a surtax of 40 % of the duties specified.   |   |                |              |      |           |                |    |
| 77   | Other manufactures of glass of the kind described in Items 75 and 76, n.o.p.....  | N.W.           | kilo.        | 0    | 62        |                |    |
| <b>Plate glass:</b>  |   |                |              |      |           |                |    |
| 78   | Polished, bevelled or engraved.....   | G.W.           | 100 kilos.   | 4    | 50        |                |    |
| 79   | Made up into articles not elsewhere specified.....  |                |              | 9    | 00        |                |    |
| 80   | For portholes, daylight or deck lights, mounted or not in metal or wood.....  | G.W.           | 100 kilos.   | 6    | 00        |                |    |
| 81   | Plain glass doors or windows, framed.....   |                |              | 5    | 00        |                |    |
| 82   | The same, of stained, cut, ground, etched, painted, enameled or gilt glass.....   | G.W.           | 100 kilos.   | 9    | 00        |                |    |
| 83   | The same, of cut, ground, etched, painted, enameled or gilt glass.....  | G.W.           | 100 kilos.   | 8    | 00        |                |    |
| 84   | Glass slides for magic lanterns.....  | N.W.           | kilo.        | 0    | 25        |                |    |
| 85   | Glass signs and glass letters of any kind.....  |                |              | 9    | 15        |                |    |

CLASS A.—STONES, MARBLES, CERAMIC PRODUCTS AND GLASSWARE  
—continued.

| Nos.  | Articles.   | Rates of Duty. |
|---|---|----------------|
| 86  | Mirrors of common glass: . . . . . G. W. kilo.  | 0 10           |
| 87  | Not exceeding 2 millimetres in thickness . . . . . " . . . . .  | 0 15           |
|   | (a) Mirrors of plate glass, bevelled or not . . . . . " . . . . .   | 0 18           |
| <p><i>Note.</i>—When the value of the frames of mirrors does not exceed that of the mirrors the weight of the frames shall be included in the weight of the glass. When the value of the frames of mirrors exceeds that of the mirrors, both the mirrors and frames shall be dutiable under the item governing the material of chief value.</p> |   |                |
| 88  | Other manufactures of (blow) or mirror glass n.o.p. . . . . N. W. kilo.   | 0 20           |
| <p>Glass bottles, ordinarily used as containers for beverages, having a capacity of: . . . . . Per 100 bottles</p>  |   |                |
| 89  | Not more than 180 grammes . . . . .   | 0 60           |
| 90  | More than 180 grammes, but not more than 360 grammes . . . . .  | 1 20           |
| 91  | More than 360 grammes, but not more than 720 grammes . . . . .  | 1 40           |
| 92  | More than 720 grammes, but not more than 1,080 grammes . . . . .  | 2 80           |
| <p>Soda-water bottles of glass (not syphons): . . . . . Per 100 bottles</p>   |   |                |
| 93  | With patent glass stoppers or other patent spring or lever stoppers . . . . .   | 1 20           |
| 94  | Common . . . . .  | 1 00           |
| 95  | Syphons for aerated water, complete or not . . . . . Per dozen  | 1 50           |
| 96  | Glass demijohns . . . . . in addition G. W. 100 kilos   | Per 100 8 00   |
| 97  | Carboys . . . . . Per 100   | 3 50           |
| 98  | Glass jars for preserves of any kind, with or without covers . . . . . Per 100  | 3 00           |
| 99  | Glass, or glass combined with common metals, leather or wicker ware in any proportion, in so-called Thermos or vacuum bottles . . . . . Each  | 0 50           |
|   | and in addition N. W. kilo.   | 0 25           |
| 100   | Glass flasks for medicine or perfumery and jars for ointments or pomades: flasks and jars of any kind for confectionery or for use as containers of chemicals, herbs, etc. . . . . G. W. 100 kilos.                                     | 8 00           |
| 101   | The same, with ground necks or stoppers . . . . .   | 10 00          |
| 102   | The same, with any portions cut or ground (except necks or stoppers as above provided for), etched, painted, enamelled or gilt to any extent, and jars and flasks of glass used by druggists for advertising . . . . . G. W. 100 kilos. | 12 00          |
| 103   | Tumblers, goblets, mugs, pitchers, water bottles, tableware, bar-room ware and household ware in general of glass . . . . . G. W. 100 kilos.  | 7 00           |
| 104   | The same, engraved, painted, enamelled or gilt to any extent . . . . . G. W. 100 kilos.   | 11 00          |
| 106   | The same, cut or polished to any extent . . . . .   | 24 00          |
| <p><i>Note.</i>—By tableware and household ware are meant the following only: Dishes, plates, platters, sugar, fruit, salad, berry or candy bowls and dishes, pitchers, finger bowls, spoon holders, spice and condiment containers, toothbrush holders, knife and fork rests, decanters, lemon squeezers, soap dishes, basins and jars.</p>    |   |                |
| <p>Glass lamp founts, pedestals, chimneys, globes, shades, smoke bells, candle shades and reflectors: . . . . . G. W. kilo.</p>   |   |                |
| 106   | Plain . . . . .   | 0 05           |
| 107   | Engraved, painted, enamelled or gilt to any extent . . . . .  | 0 08           |
|   | Cut to any extent . . . . .   | 0 18           |
| <p>Glass table, hand and wall lamps, hanging lamps, chandeliers, candlesticks and candleabra: . . . . . G. W. kilo.</p>   |   |                |
| 109   | Plain . . . . .   | 0 05           |
| 110   | Engraved, painted, enamelled or gilt to any extent . . . . .  | 0 18           |
| 111   | Cut to any extent . . . . .   | 0 18           |
| 112   | Glass spectacle lenses of any kind . . . . . Per dozen single lenses  | 0 20           |
| 113   | The same, mounted in frames of steel, copper or other common metal, nickelled, bronzed or not, or of bone, rubber or celluloid . . . . . Per dozen  | 0 40           |
| 114   | Watch crystals of any size . . . . . G. W. kilo.  | 0 18           |
|   | and in addition N. W. kilo.   | 0 25           |
| 115   | Glasses for wall or table clocks . . . . . Per dozen  | 0 36           |
|   | and in addition N. W. kilo.   | 0 25           |
| 116   | Glass droppers for medicine, ink or other liquids . . . . . Per dozen   | 0 12           |
| 117   | Glass syringes . . . . .  | 0 18           |
|   | and in addition N. W. kilo.   | 0 30           |
| 118   | Glass tubes of any kind, including gauge glasses for boilers . . . . . N. W. kilo.  | 0 15           |
| 119   | Glass jars for electric batteries . . . . . G. W. 100 kilos.  | 3 60           |
| 120   | Glass insulators for any purpose . . . . .  | 4 00           |
| 121   | Glass inkwells, inkstands, knobs and paper weights . . . . . N. W. kilo.  | 0 12           |
| 122   | The same, cut, polished, engraved, ground, painted, enamelled or gilt to any extent . . . . . N. W. kilo.   | 0 20           |
| 123   | Glass statuettes, table ornaments and flower stands . . . . .   | 0 24           |
| 124   | The same, engraved, painted, enamelled or gilt to any extent . . . . . N. W. kilo.  | 0 32           |
| 125   | The same, cut . . . . .   | 0 48           |
| 126   | Artificial flowers, leaves, buds, pistils or wreaths, or parts thereof, of glass, and glass Christmas-tree ornaments . . . . . N. W. kilo.  | 0 30           |
| <p>Glass beads: . . . . .</p>   |   |                |
|   | Loose or simply strung, but without clasps or ornaments . . . . . N. W. kilo.   | 0 60           |
| 128   | Completed in necklaces or other ornaments, with any metal, except gold, silver or platinum . . . . . N. W. kilo.  | 1 00           |
| 129   | Screens or curtains, or screens or curtains combined with reeds, cane, grass, bamboo or similar material . . . . . N. W. kilo.  | 0 20           |
| 130   | Glass or porcelain buttons . . . . .  | 0 30           |
| 131   | Glass mouthpieces for cigars or cigarettes . . . . .  | 2 25           |
| 132   | Glass in powder . . . . . G. W. 100 kilos.  | 3 50           |
| 133   | Cloisonné ware of any kind . . . . . N. W. kilo.  | 2 40           |
| 134   | Jade and agate in jewellery or personal ornaments . . . . . N. W. hectogramme   | 1 75           |

| Nos.   | Articles.   | Rates of Duty. |
|--|---|----------------|
| 135  | Manufactures of glass n.o.p. . . . . N. W. kilo.  | 0 15           |
|  | (a) If coloured, painted, enamelled, gilt or engraved to any extent . . . . . N. W. kilo. | 0 20           |
|  | (b) If cut to any extent . . . . .  | 0 20           |
| <p><i>Note.</i>—Any article of glass showing on its surface ornaments, drawings or designs effected by means of acids, sand blasts or similar process shall be considered as engraved glass for duty purposes.</p> |   |                |

## GROUP V.—Precious stones, pearls and imitations of same, unset.

|     |   |            |
|-----|---|------------|
| 136 | Precious and semi-precious stones and donblies, unset: pearls, imitations of precious stones and pearls, split pearls and seed pearls . . . . . | ad val. 10 |
|-----|---|------------|

## CLASS B.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT.

## GROUP I.—Gold, silver, platinum, and alloys of these metals and manufactures thereof.

|  |  |       |
|--|--|-------|
| 137  | Gold and platinum or alloys of both or either: . . . . .   |       |
|  | (a) Sheets, solder, blocks, plates, foils, rolls, pellets, wire, cylinders and powder, for dentistry and other industrial use . . . . . Per hectogramme  | 3 00  |
|  | (b) Jewellery, plate and goldsmiths' ware, set with pearls, diamonds, rubies, sapphires, emeralds or opals . . . . . Per hectogramme   | 10 00 |
|  | (c) Jewellery, plate and goldsmiths' ware, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled . . . . . Per hectogramme  | 7 00  |
|  | (d) Jewellery, plate and goldsmiths' ware and other articles n.o.p. . . . . Per hectogramme  | 6 00  |
| 138  | Silver or alloys thereof: . . . . .  |       |
|  | (a) Sheets, blocks, plates, foil, solder, rolls, pellets, wire and powder, for dentistry and other industrial uses . . . . . Per hectogramme   | 0 25  |
|  | (b) Jewellery, plate (except knives, forks and spoons) and toilet articles, set with pearls, diamonds, rubies, sapphires, emeralds, garnets or opals . . . . . Per hectogramme   | 1 00  |
|  | (c) Jewellery, plate (except knives, forks and spoons) and toilet articles, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled . . . . . Per hectogramme                   | 0 75  |
|  | (d) Jewellery, plate (except knives, forks and spoons) and other articles n.o.p. . . . . Per hectogramme   | 0 60  |
|  | (e) Knives, forks and spoons . . . . .   | 0 50  |
|  | (f) Articles and manufactures of silver, including toilet articles and plate, in part of glass, china, earthenware, steel or common metal, and of which silver is the principal component material . . . . . Per hectogramme | 0 30  |
| <p><i>Note.</i>—None of the articles included in the items 137 and 138 shall be subject to a lower rate of duty than 10 % ad val.</p>                        |  |       |
| <p><i>Note.</i> All articles classified under items 137 and 138 shall be subject to duty on the net weight, not including interior or immediate packing.</p> |  |       |

## GROUP II.—Gold or silver plated jewellery and imitations thereof; other gold or silver plated articles except of precious metals.

|   |  |      |
|---|--|------|
| 139   | Gold or silver plated rings, brooches or pins of any kind, shirt and collar and cuff buttons, and earrings, watch chains, chains, medallions, bracelets or garters . . . . . | 4 00 |
| 140   | All other gold or silver plated jewellery or ornaments for the person . . . . . N. W. kilo.  | 4 00 |
| <p><i>Note.</i>—If any of the articles specified in items 139 and 140 are set with paste, glass or imitations of precious stones or of pearls, they shall pay the same rates of duty provided for to these items.</p> |  |      |
| 141   | Silver plated knives, forks and spoons and tableware . . . . . N. W. kilo.   | 2 00 |
| 142   | All other gold plated or silver plated articles n.o.p. . . . .   | 3 00 |
| <p><i>Note.</i>—None of the articles classified under items 139-142 inclusive, shall be subject to a lower rate of duty than 20 % ad val.</p>   |  |      |

## GROUP III.—Watches and clocks.

|   |  |      |
|---|--|------|
| <p>Watches or watch cases: . . . . .</p>  |  |      |
| 143   | Steel, copper, nickel and other base metals, or common materials, plated or gilt or not . . . . . Each                 | 0 30 |
| 144   | Silver . . . . .   | 0 50 |
| 145   | Gold filled . . . . . Each   | 1 50 |
|   | and in addition N. W. hectogramme  | 0 50 |
| 146   | Gold . . . . . Each  | 2 50 |
|   | and in addition N. W. hectogramme  | 1 00 |
| <p><i>Note.</i>—None of the articles included in items 143-146, inclusive, shall be subject to a lower rate of duty than 15 % ad val.</p> |  |      |
| 147   | Watches and watchcases of all kinds, watch and clock movements, and parts of watches and clocks n.o.p. . . . . ad val. | 20 % |
| 148   | Alarm clocks, nickelled or not . . . . . Each  | 0 35 |
| 149   | Wall or table clocks . . . . .   | 0 75 |
| <p><i>Note.</i>—None of the articles included in items 148 and 149 shall be subject to a lower rate of duty than 20 % ad val.</p>         |  |      |
| 150   | Tower clocks, complete, or machinery and parts for same, set up or not . . . . . ad val.                               | 10 % |
| 151   | Chronometers (not for pocket use) . . . . . Each   | 5 00 |

## GROUP IV.—Cast iron.

|   |   |      |
|---|---|------|
| <p>Articles of unalloyed cast iron shall be dutiable as manufactures of wrought iron.</p> |   |      |
| 152   | Ingots, lumps and scraps . . . . . G. W. 1,000 kilos.                             | 1 00 |
|   | Single pieces in the rough, not advanced in manufacture, each weighing: . . . . . |      |
| 153   | 25 kilos or more . . . . . G. W. 100 kilos.                                       | 0 75 |
|   | Less than 25 kilos . . . . .  | 1 00 |



| Nos.   | Articles.  | Rates of Duty. |    | Nos.  | Articles.  | Rates of Duty. |    |
|--|--|----------------|----|---|--|----------------|----|
|  |  | Dol.           | c. |   |  | Dol.           | c. |
| 155  | Bars, beams, plates, columns, gratings and grates for furnaces.....G.W. 100 kilos.   | 1              | 00 | 194   | Cages, wire.....G.W. kilo.   | 0              | 20 |
| 156  | Pipes or tubes.....  | 0              | 75 | 195   | Rat traps, wire.....   | 0              | 06 |
| 157  | Pipe fittings.....   | 2              | 25 | 196   | Railroad spikes.....G.W. 100 kilos.  | 0              | 60 |
| 158  | Urinals and water-closets, plain or painted.....   | 1              | 25 | 197   | Nails, clasp nails and staples.....  | 2              | 00 |
| 159  | Bath-tubs, sitting and bid baths, wash basins or stands for pipe connections or not, plain or painted, but not enameled or porcelain lined.....G.W. 100 kilos.   | 2              | 50 | 198   | The same, galvanized.....  | 3              | 20 |
| 160  | Sugar kettles or pans.....   | 1              | 25 | 199   | Horse-shoe nails.....  | 3              | 00 |
| 161  | Pots and kettles.....  | 2              | 50 | 200   | Tacks, brads and small nails.....  | 3              | 25 |
| 162  | Charcoal stoves.....   | 3              | 00 | Note.—Nails, clasp nails or staples less than 35 millimetres in length shall be considered as tacks, brads and small nails.   |  |                |    |
| 163  | Stoves and ranges.....   | 3              | 00 | 201   | Nails, clasp nails, tacks, brads, staples, or small nails with heads of other material or coated with other common metals.....N.W. kilo.   | 0              | 14 |
| 164  | Shoemakers' lasts and bat forms, including those of wrought iron or steel.....G.W. 100 kilos.  | 5              | 00 | 202   | Thumb tacks of any metal.....all kinds.....  | 0              | 60 |
| 165  | Implement and tools (not apparatus) for arts, trades and professions.....G.W. 100 kilos.   | 3              | 50 | 203   | Rivets.....G.W. 100 kilos.   | 3              | 50 |
| 166  | Cooking or kitchen utensils and other articles, plain, polished or turned, n.o.p.....G.W. 100 kilos.   | 3              | 00 | 204   | Nuts, bolts and washers.....   | 2              | 25 |
| 167  | The same, tickelled, enameled, painted, tinned or galvanized, or coated or covered (even in part), or with borders, ornaments or parts of other metals (precious metals excepted), or combined with glass or ceramic ware.....G.W. 100 kilos.  | 6              | 00 | 205   | Screws, screw hooks and screw eyes.....N.W. 100 kilos.   | 2              | 75 |
| Note.—Steel, wrought iron and malleable cast iron shall be considered "other metals" for the purposes of item 167.   |  |                |    | 206   | Writing pens of all kinds.....N.W. kilo.   | 0              | 60 |
| GROUP V.—Wrought iron, steel and malleable cast iron.  |  |                |    | 207   | Needles of all kinds.....  | 0              | 75 |
| 168  | Ingots.....G.W. 1,000 kilos.   | 2              | 00 | 208   | Needles for sewing sails, sacks and the like.....N.W. kilo.  | 0              | 50 |
| 169  | Pieces in the rough, not polished, turned, adjusted or advanced in manufacture, each weighing.....G.W. 100 kilos.  | 0              | 75 | 209   | Common pins, painted, blanché, enameled, varnished, tickelled or not, of any common metal.....N.W. kilo.   | 0              | 15 |
| 170  | Less than 25 kilos.....  | 1              | 00 | (a) The same, with heads of glass, faience, china or other materials (not for personal adornment), including hatpins.....N.W. kilo.   |  |                |    |
| 171  | Bars, beams, rails, plates and sheets.....   | 1              | 25 | (b) Safety pins, painted, blanché, enameled, varnished, tickelled or not, of any common metal.....N.W. kilo.  |  |                |    |
| (a) The same, of crucible steel.....   |  |                |    | 210   | Thumbtacks of any common metal.....N.W. kilo.  | 0              | 40 |
| 172  | The same, polished, galvanized, painted, corrugated, or coated with other common metal, except tin plate.....G.W. 100 kilos.   | 1              | 75 | 211   | Hooks and eyes, button shanks and rings, glove and other snap fasteners, button hooks, glove fasteners, paper fasteners and similar articles for offices, and eyelets of any metal.....N.W. kilo.  | 0              | 40 |
| Note.—Any of the articles specified in Items 171 and 172, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %. |  |                |    | (a) Tape measures, key rings or chains, crochet hooks and knitting needles, of any common metal, not good or silver plated.....N.W. kilo.   |  |                |    |
| 173  | Large pieces, bars or plates, galvanized or not, cut to measure, perforated, or joined together by means of bolts or nuts, rivets, screws or welding, for bridges, frames, buildings, or other similar construction, including tanks.....G.W. 100 kilos.   | 1              | 00 | (b) Hooks and eyelets and toe tips for footwear and metal heel plates.....N.W. kilo.  |  |                |    |
| 174  | Tin plate, in sheets.....  | 2              | 00 | 212   | Hair pins, plain, tickelled, blanché, varnished or enameled, of any common metal.....N.W. kilo.  | 0              | 30 |
| 175  | The same, stamped, painted or varnished.....   | 3              | 25 | 213   | Fishhooks.....   | 0              | 35 |
| Note.—Any of the articles specified in Items 174 and 175 made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.  |  |                |    | 214   | Spatulas, putty knives, shoemakers', butchers', painters', pruning, kitchen, bread, vegetable, cheese, plumbers' and painters' knives.....N.W. kilo.   | 0              | 25 |
| 176  | Tyres for all kinds of wheels.....G.W. 100 kilos.  | 2              | 00 | Note.—Any of the articles described in this item, if imported with scabbards, shall be dutiable at the rate hereina provided, with a surtax of 100 %.   |  |                |    |
| 177  | Hoops or hoop iron.....  | 2              | 00 | 215   | Hunting knives, not poniards, with handles of deer-foot, bone, rubber, composition, wood, horn, iron or other common metal or material, folding or not, with or without scabbards, including combination knives, forks and axes in one handle.....N.W. kilo. | 0              | 40 |
| Note.—By hoops and hoop iron ( <i>Ajejes</i> ) shall be understood polished or unpolished flat bands or circles less than 3 millimetres in thickness, galvanized, tinned or not.         |  |                |    | (a) Hunting knives, not poniards, with handles of ivory, mother-of-pearl, tortoise shell or white metal, or other fine materials, except gold or silver, folding or not, with or without scabbards.....N.W. kilo. |  |                |    |
| 178  | Expanded metal for ceilings and walls.....G.W. 100 kilos.  | 2              | 00 | Note.—By poniards shall be understood any pointed double-edged knife.   |  |                |    |
| 179  | Pipes or tubes, black, galvanized, polished, painted or not.....G.W. 100 kilos.  | 3              | 00 | 216   | Steel erasers and paper cutters for office use, with handles of bone, rubber, composition, wood, horn, iron or other common material.....N.W. kilo.  | 0              | 30 |
| 180  | Pipes or tubes, covered with any common metal, or enameled.....G.W. 100 kilos.   | 6              | 00 | (a) The same, with handles of ivory, mother-of-pearl, tortoise-shell, or other fine materials.....N.W. kilo.  |  |                |    |
| 181  | Tees, elbows, valves, unions, cocks, faucets, for tubes or pipes.....G.W. 100 kilos.   | 7              | 00 | 217   | Penknives or pocket knives, with handles of deer-foot, bone, rubber, paste, wood, horn, iron, or other common materials.....N.W. kilo.   | 0              | 75 |
| 182  | The same, enameled, bronzed, tickelled, or covered, washed or plated with other common metals, or having parts of these metals.....G.W. 100 kilos.   | 9              | 00 | (a) The same, with handles of mother-of-pearl, ivory, tortoise shell, or other fine or finely worked materials (except gold or silver).....N.W. kilo.   |  |                |    |
| 183  | Head pumps, n.o.p.....G.W. kilo.   | 0              | 06 | (b) The same, with handles of ivory, mother-of-pearl, tortoise shell, or other fine or finely worked materials.....N.W. kilo.   |  |                |    |
| Note.—Pipe or tubing imported with pumps shall not be considered as parts of the same, and shall be classified according to the corresponding item.                                      |  |                |    | 218   | Razors, old-style folding, or old-style folding with safety attachment, with handles of bone, rubber, composition, wood, horn, or other common materials.....N.W. kilo.  | 2              | 00 |
| 184  | Wheels weighing 100 kilos, or more each (including flywheels and pulleys), axles, axle boxes, springs and journal boxes, for railways and tramways.....G.W. 100 kilos.   | 1              | 00 | (a) The same, with handles of ivory, mother-of-pearl, tortoise shell, or other fine or finely worked materials.....N.W. kilo.   |  |                |    |
| 185  | Flywheels and pulleys weighing less than 100 kilos, each.....G.W. 100 kilos.   | 1              | 60 | (b) Safety razors of any kind or any metal (except gold or silver), and blades for the same.....N.W. kilo.  |  |                |    |
| 186  | Axles, axle boxes and springs, other than for railways and tramways; anchors, chains for vessels or machinery (including trace and hauling chains), slings, moorings, signal discs, anvils, sledge blocks, vices, field or portable forges, bending cones, tyre plates, rail and tyre benders, and lifting jacks.....G.W. 100 kilos. | 2              | 00 | 219   | Stripping and honing hand machines of any metal for safety razor blades.....N.W. kilo.   | 2              | 50 |
| 187  | Wire, galvanized or not, 2 millimetres or more in diameter.....G.W. 100 kilos.   | 1              | 50 | 220   | Barbers' clippers.....   | 0              | 30 |
| (a) The same, more than $\frac{1}{8}$ and less than 2 millimetres in diameter.....G.W. 100 kilos.  |  |                |    | 221   | Snips or shears for cutting metal.....   | 0              | 30 |
| (b) The same, $\frac{1}{8}$ millimetre or less in diameter, and any wire covered with a textile or with other metals or material.....G.W. 100 kilos.                                     |  |                |    | 222   | Sword, cutlasses or side arms of any kind, and parts of same, except parts of gold or silver.....N. & kilo.  | 0              | 75 |
| (c) Woven-wire fencing, or wire net or mesh fencing, including fence gates and staples.....G.W. 100 kilos.   |  |                |    | (a) Fencing coils (without hilt or guard).....Per pair.....   |  |                |    |
| 188  | Cables, wire rope or belting.....G.W. 100 kilos.   | 3              | 00 | (b) The same, with hilt or guard.....   |  |                |    |
| 189  | Woven or plaited mattresses or springs for beds, when imported separately.....G.W. 100 kilos.  | 5              | 00 | (c) Daggers ( <i>cutchacs</i> ), single or double edged, common.....N.W. kilo.  |  |                |    |
| 190  | Frames for umbrellas and parasols, with or without rods and handles.....Per dozen.....   | 1              | 80 | (d) The same, with handles of ivory, mother-of-pearl, tortoise shell or other fine or finely worked materials.....N.W. kilo.  |  |                |    |
| 191  | Bed or chair springs, with or without handles.....G.W. 100 kilos.  | 0              | 35 | (e) Scabbards of all kinds, of wrought iron, steel or malleable cast iron.....N.W. kilo.  |  |                |    |
| 192  | Spiral springs (joined or not) for mattresses and furniture, carriage or other seats.....G.W. 100 kilos.   | 5              | 00 | (f) Sword canes.....  |  |                |    |
| 193  | Beds, cots and cradles, and frames.....  | 5              | 00 | 223   | Shears for cutting or pruning trees, flowers, plants, grass or hedges; garden shears and shears for shearing animals, with or without springs.....N.W. kilo.   | 0              | 20 |
| 194  | Metallic cloth up to and including 50 threads or wires per 9 square centimetres.....G.W. kilo.   | 0              | 07 | 224   | Barber's clippers.....   | 3              | 00 |
| (a) The same, of more than 50 threads or wires per 9 square centimetres.....G.W. kilo.   |  |                |    | 225   | Animal clipper.....  | 0              | 20 |
| (b) The same, in made-up articles n.o.p.....   |  |                |    | 226   | Scissors or shears of any other kind (not surgical), n.o.p.....N.W. kilo.  | 0              | 80 |
| (c) Masks of iron wire (including baseball and fencing masks).....Per dozen.....   |  |                |    | 227   | Curved or straight nail scissors, buttonhole scissors, nail files, nail clips, polishers, or similar instruments for manicure or pedicure, with or without handles of common materials, and hair brushes of wire.....N.W. kilo.                              | 0              | 80 |
| (d) The same, with handles of tortoise shell, mother-of-pearl or other fine or finely worked materials.....N.W. kilo.  |  |                |    |   |  |                |    |

## CLASS B.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT continued.

| Nos. | Articles.   | Rates of Duty, Dols. c. | Nos. | Articles.   | Rates of Duty, Dols. c. |
|------|---|-------------------------|------|---|-------------------------|
|      |   |                         |      |   |                         |
| 228  | Table, fruit and dessert knives or forks with handles of bone, horn, composition, rubber, wood, iron or other common materials  | 0 25                    | 261  | Cherrycombs   | Per dozen 0 45          |
|      | (a) The same, with handle of ivory, mother-of-pearl or tortoise shell   | N.W. kilo, 2 00         | 262  | Hatchets, with or without handles   | Per dozen 0 45          |
| 229  | Carving knives, forks, and sharpening steels for same   | Per set of 3 1 20       |      |   |                         |
|      | (a) The same, if not imported in sets   | Per dozen pieces 4 80   | 263  | Tools and implements of all kinds, not apparatus, for arts and trades, not elsewhere mentioned  | N.W. kilo, 0 01         |
|      | shall be subject to one-half of the duties provided for in items 228 and 229, and separate handles (except of gold, silver or platinum), shall pay one-half of the duties provided for in items 228 and 229.  |                         |      |   |                         |
| 230  | The same, with handles of ivory, mother-of-pearl or tortoise shell, or other fine or finely worked materials  | Each 0 75               | 264  | Lamps and lamp or lantern parts, nickel-plated, bronzed, or not   | G.W. kilo, 0 12         |
| 231  | All other cutlery, n.o.p.   | N.W. kilo, 0 65         | 265  | Hand lanterns, with or without globes   | Per dozen 1 80          |
|      | (a) Shears and cutlery with handles of ivory, mother-of-pearl or tortoise shell, shall be subject to duty as manufactures of silver or gold, according to the respective classification, on entire weight of the articles.  |                         | 266  | Wall lanterns, with or without reflectors   | 1 30                    |
| 232  | Surgical and dental instruments of all kinds, cutlery or not, of any material (except gold, silver or platinum) including also induction batteries for medical use, thermocauteries, punches, needles for suture, needles for caries, or for any other surgical purpose, probes and catheters, bistouries, keys, pinners, levers and the like for extracting teeth, instruments for lancing, filling and cleaning teeth; ear trumpets of rubber or other materials; scalpels, surgical or dental mirrors, styloids or probes, knives, saws and forceps for amputating; otoscopic instruments; laryngoscopes, stethoscopes, pharyngoscopes, ophthalmoscopes, otoscopes, etc.; files for dentists, hammers for use in autopsy or dentistry; surgeons' pinners, simple or curved or in the form of scissors; speculums, splints of wood or other material for fractures, cupping glasses of rubber or glass; and, in general, surgical or dental instruments of all kinds, except rubber or glass syringes | N.W. kilo, 1 50         | 267  | Street lamps  | Per dozen 5 40          |
| 233  | Stoves and ranges of all kinds for wood or coal, or G.W. 100 kilos.   | 3 00                    | 268  | Chandeliers, candlesticks and candleholders, plain, blued, nickel-plated, bronzed or oxidized   | G.W. kilo, 0 10         |
| 234  | Oil stoves and stoves burning liquid fuel or gas  | 6 00                    |      | Note.—Tin plate shall be considered as wrought iron when entering into the manufacture of lamps, in determining the material of chief value.                                  |                         |
| 235  | Mortars and pestles   | 0 05                    |      | Note.—Articles classified under items 264-268 inclusive, if gold or silver plated, shall be subject to the duties therein provided for, with a surtax of 100 %                |                         |
|      | Flat irons for ironing or pressing, of any material: Not hollow or heated from within   | 2 50                    | 269  | Frames for spectacles and eyeglasses  | Per dozen 0 30          |
| 236  | Heated from within  | 6 00                    | 270  | Buttons   | N.W. kilo, 0 30         |
| 237  | Weights, door weights, sash weights, weights for scales, etc.   | G.W. 100 kilos, 2 50    |      | (a) The same, covered with textiles or other materials  | N.W. kilo, 0 50         |
| 238  | Benches, chairs, sofas, settees or tables   | 5 00                    | 271  | Bells weighing more than 10 kilos, each   | G.W. 100 kilos, 3 00    |
| 240  | Filters of any common metal, plain, painted or varnished  | G.W. 100 kilos, 2 00    |      | (a) The same, smaller, including call bells, hawk bells and gongs   | N.W. kilo, 0 25         |
| 241  | Bath tubs, sitting and hip baths, washstands, water-closets and urinals, enameled or porcelain lined  | G.W. 100 kilos, 6 00    | 272  | Artificial flowers or wreaths and the like, or parts thereof  | N.W. kilo, 0 40         |
|      | (a) The same, galvanized, tinned, painted or varnished  | G.W. 100 kilos, 5 00    | 273  | Pistols (not revolvers), single or double barreled  | Each 2 50               |
| 242  | Pots, kettles or pans, plain, polished or tinned  | 3 00                    | 274  | Revolvers   | 5 00                    |
| 243  | Pots, kettles, pans, boilers, bowls, strainers, candeliers, buckets, covers, dippers, ladles, sieves, measures, cup driers, chatters, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates, platters, dishes and household ware in general, except as otherwise provided for, painted, tinned or galvanized, and of tin plate   | G.W. 100 kilos, 7 00    | 275  | Automatic pistols   | 7 50                    |
| 244  | Any manufactured article classified in item 243, enameled, or combined with glass or ceramic ware or other common metal to any extent   | G.W. 100 kilos, 8 00    | 276  | Single-barreled, muzzle-loading   | 1 50                    |
| 245  | Forks and spoons, tinned or not, including those of tin plate   | N.W. kilo, 0 18         | 277  | Double-barreled   | 3 00                    |
|      | Note.—Any manufactured article of wrought iron, steel or malleable cast iron, specified in item 245, coated with any metal other than tin (except gold and silver plates) shall be subject to a surtax of 100 % of the rates provided in that item.   |                         | 278  | Single-barreled, breech-loading   | 3 50                    |
| 246  | Safes   | G.W. 100 kilos, 3 00    | 279  | Double-barreled   | 6 50                    |
| 247  | Safes, document or cash boxes, not exceeding 10 kilos in weight   | N.W. kilo, 0 12         | 280  | Repeating   | 7 50                    |
| 248  | Brillie bits, spurs, stirrups, and all other harness, carriage or saddle hardware, plain, varnished, blued or tinned  | N.W. kilo, 0 16         | 281  | Antonacid loading   | 8 00                    |
|      | Note.—Any of the articles specified in item 248, nickel-plated, bronzed or covered with other materials, or having parts of other materials, shall be subject to a surtax of 100 % of the rate provided in that item.   |                         | 282  | Air rifle   | 1 50                    |
|      | Note.—Bits, spurs, stirrups and all other harness, carriage or saddle hardware, if silver or gold plated, shall be subject to a surtax of 200 % of the rates provided.  |                         | 283  | Parts of firearms, separately imported, or extra parts not elsewhere specified  | N.W. kilo, 10 00        |
| 249  | Buckles or clasps, not ornaments or jewellery, nor for harness or carriages   | N.W. kilo, 0 16         | 284  | Cleaning or reloading tools for firearms, or parts of same, of any material   | N.W. kilo, 1 00         |
| 250  | The same, gold or silver plated   | G.W. kilo, 0 60         |      | Note.—Any firearms or parts thereof mounted with gold, silver or platinum shall be subject to a surtax of 50 % of the foregoing rates and, in addition, 30 % of ad val.       |                         |
| 251  | Trunks and valises  | G.W. kilo, 0 07         |      | Note.—The importation of firearms and parts thereof is prohibited except with special permission of the Government.   |                         |
|      | Note.—In this item are included also trunks of common iron, entirely or in greater part covered with wrought iron, steel, tin plate or malleable cast iron.   |                         | 285  | Articles, plain, tinned, galvanized, painted or varnished, n.o.p.   | N.W. kilo, 0 12         |
| 252  | Hugs, door bolts, hinges  | G.W. kilo, 0 07         |      | (a) The same, enameled, bronzed or silver-plated, or with parts of other material, or coated or ornamented wholly or in part with other metals, except gold or silver, n.o.p. | N.W. kilo, 0 16         |
| 253  | The same, tinned, japanned, enameled, polished or coated with other common material   | N.W. kilo, 0 10         |      | Note.—Articles of tinplate not specified in the tariff shall be considered and classified as articles of wrought iron, steel or malleable cast iron.                          |                         |
| 254  | Corners, angles, handles, plates, ornaments and hardware of all kinds for trunks, furniture and collins, n.o.p.   | N.W. kilo, 0 16         |      | GROUP VI.—Copper and alloys of copper.  |                         |
| 255  | The same, silver or gold plated   | N.W. kilo, 0 16         | 286  | Copper, smelted, of first fusion, old copper and brass  | G.W. 100 kilos, 4 00    |
| 256  | Padlocks not elsewhere mentioned (with or without keys for same)  | Per dozen 0 24          | 287  | Ingot and bars  | 6 00                    |
| 257  | Yale and similar locks or latches, operated with flat or corrugated keys  | Per dozen 0 26          | 288  | Sheets and bearings   | 7 00                    |
| 258  | Combination locks   | Per dozen 1 44          | 289  | Rods  | 8 50                    |
| 259  | Locks, n.o.p.   | Per dozen 0 12          |      | Note.—The rods referred to in item 289 shall be straight, solid and not over two centimetres in diameter.   |                         |
| 260  | Shoes   | G.W. 100 kilos, 2 50    | 290  | Copper wire, red, yellow or white, galvanized, tinned or not  | G.W. 100 kilos, 8 50    |
|      |   |                         |      | (a) The same, covered with paper, cotton or rubber, or any insulating material other than silk or wool  | N.W. kilo, 0 10         |
|      |   |                         |      | (b) The same, covered with silk or wool   | 0 30                    |
|      |   |                         |      | (c) The same, gold or silver plated   | 0 60                    |
|      |   |                         | 291  | Spectacles and eyeglass frames, bronzed, blued, nickel-plated or plain  | Per dozen 0 36          |
|      |   |                         | 292  | Tubes and pipes   | G.W. 100 kilos, 9 00    |
|      |   |                         | 293  | Cocks, valves and pipe fittings of all kinds, whether or not for machinery  | N.W. kilo, 0 20         |
|      |   |                         | 294  | Nails   | Per dozen pairs 0 20    |
|      |   |                         |      | (a) Staples and spikes  | 0 15                    |
|      |   |                         | 295  | Small nails, nails and brads  | 0 18                    |
|      |   |                         |      | Note.—Nails, brads, staples or tacks less than 35 millimetres in length shall be considered as tacks or small nails for the purpose of this tariff.                           |                         |
|      |   |                         | 296  | Screws, machine hooks, screw eyes, ring hooks, nuts, bolts, rivets, bushes and washers  | N.W. kilo, 0 25         |
|      |   |                         | 297  | Buckles or clasps, not ornaments or jewellery, nor for harness or carriages   | N.W. kilo, 0 46         |
|      |   |                         | 298  | Spurs, except gold and silver plated  | Per dozen pairs 2 40    |
|      |   |                         | 299  | Brillie bits, except gold and silver plated   | Per dozen 4 80          |
|      |   |                         | 300  | Stirrups, except gold and silver plated   | Per dozen pairs 3 80    |
|      |   |                         | 301  | Carriage harness, or saddle hardware, n.o.p., except gold or silver plated  | N.W. kilo, 0 36         |
|      |   |                         | 302  | Corners, angles, handles, ornaments and hardware of all kinds for trunks, furniture and collins, n.o.p., except gold and silver plated  | N.W. kilo, 0 36         |
|      |   |                         |      | Note.—Articles classified in items 297-302, if gold or silver plated, shall be subject to the duties therein provided, with a surtax of 100 %                                 |                         |
|      |   |                         | 303  | Columns, hammer posts, fencing, gates and structural material of all kinds, n.o.p.  | G.W. kilo, 0 10         |
|      |   |                         | 304  | Beds, cots and cradles, or frames thereof, and other furniture  | G.W. kilo, 13 00        |
|      |   |                         |      | Note.—Any of the articles specified in item 304, if manufactured of iron covered with copper or alloys thereof, shall pay 60 % of the rate provided in that item.             |                         |

| Nos.   |   | Articles.                  | Rates of Duty. | Nos.  |   | Articles.       | Rates of Duty. |
|--|---|----------------------------|----------------|---|---|-----------------|----------------|
|  |   |                            | Dol. c.        |   |   |                 | Dol. c.        |
| 305  | Hinges or butts .....   | N.W. kilo.                 | 0 25           | 344   | Tin, lead, zinc and other metals not specially mentioned, and alloys thereof, including pewter:   |                 |                |
| 306  | Padlocks.....   | Per dozen                  | 0 48           |   | Forks and spoons .....  | N.W. kilo.      | 0 30           |
|  |   | and in addition N.W. kilo. | 0 36           | 345   | White metal, cristofle, packfong, German silver, Britannia metal and similar alloys:  |                 |                |
| 307  | Yale and similar locks with flat or corrugated keys. Per doz.   | N.W. kilo.                 | 0 36           |   | Forks and spoons .....  | N.W. kilo.      | 0 50           |
|  |   | and in addition N.W. kilo. | 0 36           | 346   | Tin, lead, zinc and other metals not specially mentioned:   |                 |                |
| 308  | Combination locks .....   | Per dozen                  | 5 76           |   | (a) Spurs, except gold and silver plated. Per dozen pairs   |                 | 2 40           |
| 309  | Locks n.o.p. ....   | Per dozen                  | 0 60           |   | (b) Bridle bits, except gold and silver plated. Per dozen   |                 | 4 80           |
|  |   | and in addition N.W. kilo. | 0 36           |   | (c) Stirrups, except gold and silver plated. Per dozen pairs  |                 | 3 60           |
| 310  | Lamps and parts of lamps or lanterns, including burners, n.o.p., nickelled or not.....  | G.W. kilo.                 | 0 16           |   | (d) Carriage or harness hardware n.o.p., except gold or silver plated.....  | N.W. kilo.      | 0 36           |
| 311  | Carriage and automobile lamps of any metal, nickelled or not  | N.W. kilo.                 | 0 20           |   | (e) Corners, angles, handles, plates, ornaments and hardware of all kinds for furniture, coffins and trunks, n.o.p., except gold or silver plated .....   | N.W. kilo.      | 0 36           |
| <i>Note.</i> —Articles classified under items 310 and 311, if gold or silver plated, shall be subject to the duties therein provided, with a surtax of 100 %.    |   |                            |                | 347   | Tin, lead, zinc and other metals not specially mentioned, and alloys thereof:   |                 |                |
| 312  | Locomotive headlights of any metal.....   | Each                       | 2 00           |   | (a) Articles n.o.p. ....  | N.W. kilo.      | 0 40           |
|  |   | and in addition N.W. kilo. | 0 10           |   | (b) The same, nickelled, oxidized, bronzed, blanché or enamelled.....   | N.W. kilo.      | 0 60           |
| 313  | Hand lanterns.....  | Each                       | 0 20           | <i>Note 1.</i> —Articles dutiable under Groups VI, and VII, of Class B, other than those included in items 337 and 347, when gold or silver plated (except where expressly provided for), shall be subject to a surtax of 100 % on the highest duty otherwise leviable thereon under said groups. Any wash or deposit of silver or gold on any article, however thin, shall be regarded as plating. |   |                 |                |
| 314  | Side lamps for vessels.....   | Per pair                   | 0 50           | <i>Note 2.</i> —Bronze, brass and yellow metal shall be included with copper and alloys thereof for the purposes of this tariff.  |   |                 |                |
|  |   | and in addition N.W. kilo. | 0 10           | <i>Note 3.</i> —Wherever in Groups IV, V., VI, and VII, of Class B articles or manufactures are mentioned, without special provision for the same, if bronzed, nickelled, oxidized, japanned, varnished, covered or plated with other materials, such mention shall be held to include all or any of these processes.   |   |                 |                |
| 315  | Bicycle lamps of any metal .....  | Each                       | 0 25           | GROUP VIII.—Wastes and scorie.  |   |                 |                |
| <i>Note.</i> —Lamps or lanterns, even though imported with automobiles, carriages, bicycles or other vehicles, shall be classified under their respective items. |   |                            |                | 348   | Shavings and cuttings of iron or steel and other wastes of cast iron or from the manufacture of common metals, fit only for remelting, and scorie resulting from the smelting of ores .....   | G.W. 100 kilos. | 0 10           |
| 316  | Spirit and gasoline lamps and torches.....  | N.W. kilo.                 | 0 20           | CLASS C.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.   |   |                 |                |
| 317  | Candlesticks and candelabra.....  | G.W. kilo.                 | 0 20           | GROUP I.—Crude drugs.   |   |                 |                |
| 318  | Chandeliers.....  | G.W. kilo.                 | 0 20           | 349   | Oleaginous seeds .....  | G.W. 100 kilos. | 2 50           |
| 319  | Chandeliers, iron, covered with copper or alloys thereof  | G.W. kilo.                 | 0 12           | 350   | Colophony, Burgundy and similar pitch and vegetable tar .....   | G.W. 100 kilos. | 1 00           |
| 320  | Bells of more than 10 kilos, each .....   |                            | 0 03           |   | (a) Other gums, when not in the form of a pharmaceutical product or preparation, n.o.p. ....  | N.W. kilo.      | 0 20           |
|  | (a) The same, smaller, including small bells, hawk bells and gongs.....   | N.W. kilo.                 | 0 25           | 351   | Spirits of turpentine.....  | G.W. 100 kilos. | 6 00           |
| 321  | Mortars and pestles .....   | "                          | 0 07           | 352   | Tan bark .....  | "               | 0 75           |
| 322  | Solder.....   | "                          | 0 10           | 353   | Vegetable juices and extracts n.o.p. ....   | N.W. kilo.      | 0 08           |
| 323  | Soldering irons.....  | "                          | 0 10           | 354   | Opium in any form and extracts and preparations thereof   | N.W. kilo.      | 4 50           |
| 324  | Cloth, netting or mesh.....   | "                          | 0 25           | 355   | Barks, beans, berries, bulbs, roots, fruits, flowers, dried herbs, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds, aromatic seeds, fungi and other similar products, neither edible nor used for dyeing, neither a chemical nor a pharmaceutical preparation, n.o.p. .... | G.W. 100 kilos. | 1 00           |
| 325  | Masks, wire.....  | Per dozen                  | 2 40           | 356   | Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product, n.o.p. ....  | G.W. 100 kilos. | 5 00           |
| 326  | Tinsel.....   | "                          | 0 60           | <i>Note.</i> —Pipes or tubing imported with pumps shall not be considered parts of the same, and shall be classified according to the corresponding item.   |   |                 |                |
|  | (a) Articles made up entirely or in chief value of tinsel, whether or not bronzed, blanché or nickelled N.W. kilo.  |                            | 1 80           | GROUP II.—Chemical and pharmaceutical products.   |   |                 |                |
| 327  | Powder, leaf, liquid or paste, for gilding or other industrial purposes.....  | N.W. kilo.                 | 0 50           | 357   | Sulphur .....   | G.W. 100 kilos. | 1 00           |
| <i>Note.</i> —Varnish, size and other chemical products, not mixed with the above, shall be subject to duty separately under items corresponding to their class. |   |                            |                | 358   | Bromine, boron, iodine and phosphorus.....  | G.W. kilo.      | 0 20           |
| 328  | Pots, kettles, pans, boilers, casseroles, bowls, strainers, buckets, covers, ladles, lifters, measures, cuspidors, urinals, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates, and household ware of all kinds n.o.p. .... | N.W. kilo.                 | 0 25           | 359   | Inorganic acids:  |                 |                |
| 329  | Forks and spoons n.o.p. ....  | "                          | 0 40           |   | (a) Hydrochloric, boric, nitric and sulphuric .....   | G.W. 100 kilos. | 0 50           |
| 330  | Desk and toilet articles, waiters' trays, match holders, ash trays and smoking sets.....  | N.W. kilo.                 | 0 60           |   | (b) Carbonic, liquid (carbon dioxide) ..  | "               | 5 00           |
|  | (a) Statuettes, statuary, high and bas reliefs, vases, frames and artistic work of all kinds for house decoration, except gold or silver plated .....   | N.W. kilo.                 | 0 75           |   | (c) N.o.p. ....   | "               | 5 00           |
| 331  | Letters or numerals for marking .....   | "                          | 0 30           | 360   | Organic acids n.o.p.:   |                 |                |
| 332  | Buttons (not jewellery), n.o.p., except gold or silver plated   | N.W. kilo.                 | 0 50           |   | (a) Carbolic, citric, oxalic and tartaric. ....   | "               | 1 00           |
| 333  | Show-window fittings .....  | "                          | 0 30           |   | (b) Oleic, palmitic and stearic.....  | "               | 1 40           |
| 334  | Hand pumps .....  | "                          | 0 25           |   | (c) Acetic .....  | "               | 6 00           |
| <i>Note.</i> —Pipes or tubing imported with pumps shall not be considered parts of the same, and shall be classified according to the corresponding item.        |   |                            |                |   | (d) Other .....   | "               | 5 00           |
| 335  | Pneumatic hand pumps.....   | N.W. kilo.                 | 0 36           | 361   | Oxides and hydroxides of potash, soda, barium and other caustic alkalis, n.o.p.: soda ash and caustic soda .....  | G.W. 100 kilos. | 1 00           |
| 336  | Weights.....  | "                          | 0 25           | 362   | Aqua ammonia and anhydrous ammonia (including weight of containers) .....   | G.W. 100 kilos. | 3 00           |
| 337  | Articles n.o.p. ....  | "                          | 0 40           | 363   | Inorganic salts:  |                 |                |
|  | (a) The same, nickelled, oxidized, bronzed, blanché or enamelled, n.o.p. ....   | N.W. kilo.                 | 0 60           |   | (a) Chloride of soda (common salt), crude, in large crystals.....   | G.W. 100 kilos. | 0 50           |
| GROUP VII.—Mercury, nickel, aluminium, tin and alloys thereof; zinc, lead and other metals and alloys thereof.   |   |                            |                |   | (b) Same, ground or manufactured, refined (for table or kitchen use) .....  | N.W. 100 kilos. | 0 75           |
| 338  | Mercury or quicksilver.....   | N.W. kilo.                 | 0 30           |   | (c) Chloride of potash; sulphate of soda, iron or magnesium; carbonate of magnesium; alum .....   | G.W. 100 kilos. | 1 00           |
| 339  | Nickel:   |                            |                |   | (d) Sulphates of ammonia and potash, phosphates and superphosphates of lime, nitrates of potash and soda, and other chemical and artificial fertilizers .....   | G.W. 100 kilos. | 0 50           |
|  | (a) Lumps or ingots.....  | G.W. 100 kilos.            | 4 00           |   | (e) Chlorate of soda and potash.....  | "               | 5 00           |
|  | (b) Bars, sheets, pipe or wire.....   | N.W. kilo.                 | 0 20           |   | (f) Other salts of ammonia, salts of copper, chloride of lime, sulphate of potash, hydrosulphate of soda and borax, soda ash and other salts .....  | G.W. 100 kilos. | 2 00           |
|  | (c) All other articles.....   | "                          | 0 90           |   | (g) Calcium carbide .....   | "               | 1 00           |
| 340  | Aluminium:  |                            |                | 364   | Organic salt:   |                 |                |
|  | (a) Lumps or ingots.....  | G.W. 100 kilos.            | 7 50           |   | (a) Acetates and oxalates .....   | "               | 5 00           |
|  | (b) Bars, sheets, pipe or wire.....   | N.W. kilo.                 | 0 30           |   | (b) Citrates and tartrates .....  | "               | 8 00           |
|  | (c) Tableware, cooking and kitchen utensils.....  | "                          | 0 65           | 365   | Alkaloids and their salts (except those of opium or of quinine) .....   | N.W. kilo.      | 1 00           |
|  | (d) Forks and spoons .....  | "                          | 0 90           |   | (a) Chlorides of gold, silver and platinum ..   | "               | 1 00           |
|  | (e) Combs.....  | "                          | 0 90           |   |   |                 |                |
|  | (f) Powder, leaf, liquid or paste.....  | "                          | 0 60           |   |   |                 |                |
| <i>Note.</i> —Varnish, size and other chemical products, not mixed with above, shall be separately dutiable under the items corresponding to their class.        |   |                            |                |   |   |                 |                |
|  | (g) All articles n.o.p. ....  | N.W. kilo.                 | 0 90           |   |   |                 |                |
| 341  | Tin:  |                            |                |   |   |                 |                |
|  | (a) Bars, pigs or ingots .....  | G.W. 100 kilos.            | 6 00           |   |   |                 |                |
| 342  | Tin and alloys thereof:   |                            |                |   |   |                 |                |
|  | (a) Sheets, pipe, wire, Babbitt metal (in bars, lumps or bearings), solder and plumbers' pot metal, of copper and lead .....  | G.W. 100 kilos.            | 7 00           |   |   |                 |                |
|  | (b) Leaf, powder and caps for bottles or jars.....  | N.W. kilo.                 | 0 15           |   |   |                 |                |
| 343  | Zinc, lead and other metals, not specially mentioned, and their alloys:   |                            |                |   |   |                 |                |
|  | (a) Lumps or ingots.....  | G.W. 100 kilos.            | 2 00           |   |   |                 |                |
|  | (b) Bars, sheets, pipe and wire.....  | "                          | 3 50           |   |   |                 |                |
|  | (c) Shot and solder .....   | "                          | 8 00           |   |   |                 |                |
|  | (d) Nails, staples, brads or tacks, plain, bronzed or nickelled .....   | N.W. kilo.                 | 0 08           |   |   |                 |                |
| <i>Note.</i> —The importation of lead, wrought or not, is prohibited except with the special authorization of the Government.                                    |   |                            |                |   |   |                 |                |



CLASS C.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

| Nos.   | Articles.   | Rates of Duty.<br>Dol. c. | Nos.   | Articles.  | Rates of Duty.<br>Dol. c. |
|--|---|---------------------------|--|--|---------------------------|
| 366  | Chemical products and elements n.o.p.; nitrate of silver and nitro-prussides. . . . . <i>ad val.</i>  | 25 00                     | 398  | Extracts, or perfumes, for the handkerchief or similar uses. . . . . N.W. kilo.  | 0 75                      |
| <i>Note.</i> None of the articles classified under item 366 shall be subject to a lower rate of duty than 10 cents per kilo, net weight.   |   |                           | 399  | Dentifrices in the form of powder, soap, liquid, paste, solid or paper, or in other forms. . . . . N.W. kilo.  | 0 20                      |
| 367  | Proprietary and patent medicines, mixed or compounded: (a) Without alcohol or containing not over 14% of alcohol. . . . . <i>ad val.</i>  | 50 00                     | 400  | Sachet powder. . . . . N.W. kilo.  | 1 00                      |
|  | (b) Containing more than 14% of alcohol; and essences of liquors. . . . . <i>ad val.</i>  | 75 00                     | 401  | Toilet water and lotions, such as Florida water, Melissa water, Kangean water, lavender water, Divine water, Cologne water and the like; aromatic vinegar. N.W. kilo.  | 0 25                      |
| <i>Note.</i> —None of the articles classified under item 367 (a) shall be subject to a lower rate of duty than 30 cents per kilo, net weight, and under item 367 (b) than 60 cents per kilo, net weight. |   |                           |  | (c) Bay rum. . . . . " "   | 0 20                      |
| <i>Note.</i> —Essences of liquors require special permission of the Government.  |   |                           | 402  | Aromatic salts. . . . . " "  | 0 40                      |
| 368  | Pharmaceutical products, medicinal preparations, plasters and poultices, and empty capsules, n.o.p. . . . . <i>ad val.</i>  | 30 00                     | 403  | Musk. . . . . " "  | 3 00                      |
| 369  | Chologra. . . . . N.W. kilo.  | 0 20                      | 404  | Hair oils, dyes, elixirs, tonics, air washes, strengtheners, revivers or invigorators, quinine water, Herpeline and similar preparations for the hair or scalp. . . . . N.W. kilo.   | 0 25                      |
| GROUP III.—Oils, fats, waxes and their derivatives.  |   |                           | 405  | Face paint, eyebrow and eyelash pencils or dyes, curative for lips and cheeks, depilatory preparations and cosmetics of all kinds; finger-nail polishing or colouring preparations, solid, paste, powder, in leaves or in other forms; also applications for the application of any of the articles mentioned in this item. . . . . N.W. kilo. | 1 00                      |
| 370  | Palm (cogon) and coconut oil, solid or liquid. . . . . G.W. kilo.   | 0 02                      | 406  | Toilet powder of rice, talc, magnesia or other substances. . . . . N.W. kilo.  | 0 30                      |
| 371  | Linsed, rape and hemp seed oil. . . . . G.W. kilo.  | 0 06                      | 407  | Pomades, in any form of any kind, for moustache, beard or hair; toilet milks and creams. . . . . N.W. kilo.  | 0 35                      |
| 372  | Olive oil, cottonseed oil, and oils used in the preparation of food, in wooden receptacles. . . . . G.W. kilo.  | 0 07                      | 408  | Pills, pastilles and other preparations for perfuming the breath. . . . . N.W. kilo.   | 1 00                      |
|  | (a) The same in receptacles of earthenware. . . . . N.W. kilo.  | 0 08                      | <i>Note.</i> Any of the articles classified under items 397-408 inclusive, imported in vials, bottles, boxes, tins or other immediate containers not regularly employed in offering the same for retail sale or lacking in their packing any part of the package, interior or exterior, in which these articles are sold at retail, shall be subject to a surtax of 100%.                            |  |                           |
|  | (b) The same, in glass. . . . . N.W. kilo.  | 0 10                      | 409  | Essential oils, extracts and products used in the preparation of perfumery and soaps. . . . . N.W. kilo.   | 4 00                      |
| 373  | Fixed vegetable oils n.o.p. . . . . G.W. kilo.  | 0 05                      | GROUP VI.—Miscellaneous.   |  |                           |
| 374  | Cod-liver oil. . . . . N.W. kilo.   | 0 05                      | 410  | Starch and fecula for industrial purposes. . . . . N.W. kilo.  | 0 06                      |
| 375  | Glycine, crude. . . . . G.W. kilo.  | 0 10                      | 411  | Dextrine. . . . . " "  | 0 06                      |
| 376  | Tallow, olein, stearin, spermaceti, not manufactured. . . . . G.W. kilo.  | 0 02                      | 412  | Ghee of all kinds, dry, including fish bladders and somnis. . . . . N.W. kilo.   | 0 12                      |
| 377  | Vegetable and animal wax and cersine, not manufactured. . . . . G.W. kilo.  | 0 05                      | 413  | Gum and adhesive paste, prepared, including muncage, library paste, leather and rubber cement and similar adhesives. . . . . N.W. kilo.  | 0 25                      |
| 378  | Manufactures of tallow, olein, stearin, spermaceti, vegetable and animal wax, and other oils of animal origin, n.o.p. . . . . G.W. kilo.  | 0 10                      | 414  | Albumen (egg or blood) and gelatine. . . . . N.W. kilo.  | 0 25                      |
| 379  | The same, manufactured in candles. . . . . N.W. kilo.   | 0 05                      | 415  | Manufactures of albumen and gelatine n.o.p. . . . . " "  | 0 75                      |
| 380  | Oils and greases, animal and fish, n.o.p. . . . . G.W. kilo.  | 0 02                      | 416  | Gunpowder (not smokeless) for sporting purposes. . . . . G.W. kilo.  | 0 25                      |
| GROUP IV.—Inks, colours, dyes, pigments, paints and varnishes.   |   |                           | 417  | Explosives, smokeless, for sporting purposes. . . . . " "  | 0 35                      |
| 381  | Artists' oil colours or paints in tubes or other containers; and water colours in tablets or paste, including the weight of boxes and mixing cups, if some be imported therewith; and artists' materials of all kinds, n.o.p. . . . . N.W. kilo.                  | 0 50                      | 418  | Dynamite, blasting powder, and similar explosives for blasting. . . . . G.W. 100 kilos.  | 5 20                      |
| 382  | Writing inks: (a) India ink, indelible ink, drawing ink, staining ink, hectograph ink; stamped pads, inked or not. . . . . N.W. kilo.   | 0 12                      | <i>Note.</i> —Gunpowder of any kind capable of passing through a metallic sieve, with round holes 2½ millimetres in diameter, shall be considered powder for sporting purposes.  |  |                           |
|  | (b) Pencils, black, coloured, copying and indelible, including automatic pencils, or pencil holders of any material except gold, silver, mother-of-pearl, ivory, shell, tortoise shell, and similar fine materials, containing leads or waxes. . . . . N.W. kilo. | 0 10                      | 419  | Caps, fulminating, wired or not, and fuses, for blasting. . . . . G.W. kilo.   | 0 50                      |
|  | (c) Pencil leads, charcoal pencils and crayons, n.o.p. . . . . N.W. kilo.   | 0 80                      | <i>Note.</i> The importation of powder and explosives prohibited except by special permission of the Government.   |  |                           |
| 383  | Printing inks. . . . . G.W. 100 kilos.  | 1 50                      | 420  | Paper caps for toy pistols, torpedoes and grasshoppers ( <i>antipetico</i> ). . . . . G.W. kilo.   | 0 40                      |
| 384  | Dyes: (a) Woods, barks, roots, berries and other vegetable products for the manufacture of dyes. . . . . G.W. 100 kilos.  | 1 00                      | 421  | Firecrackers and fireworks n.o.p. . . . . " "  | 0 15                      |
|  | (b) Extracts and dyes derived therefrom n.o.p. . . . . G.W. kilo.   | 0 05                      | 422  | Matches of wood or cardboard, even if for advertising purposes, including also "Bengal" matches and kind or storm matches. . . . . N.W. kilo.  | 0 08                      |
|  | (c) Dyeing soap. . . . . N.W. kilo.   | 0 15                      |  | (d) So-called "wax" matches or testas. . . . . " "   | 0 12                      |
|  | (d) Dyestuffs derived from coal tar (aniline) and all other chemical dyes, n.o.p. . . . . N.W. kilo.  | 0 25                      | 423  | Cartridges with or without bullets, for firearms. . . . . G.W. kilo.   | 0 60                      |
| 385  | Technical. . . . . " "  | 0 60                      | 424  | Metal shells for shotguns, empty. . . . . " "  | 0 80                      |
| 386  | Ludigo, natural or artificial, and stramineous blue in any form, for use in washing or bleaching or for other purposes. . . . . G.W. kilo.  | 0 05                      | 425  | Shells of cardboard and metal for shotguns: Loaded with powder or explosive compounds and primers only. . . . . G.W. kilo.   | 0 60                      |
| 387  | Varnishes, driers and shellacs, prepared, of all kinds, including stains for woodwork and other applications, and enamel paint. . . . . G.W. kilo.  | 0 10                      |  | Loaded with primers, powder or explosive compounds and shot. . . . . G.W. kilo.  | 0 35                      |
| 388  | All colouring matter for beverages and foodstuffs n.o.p. . . . . " "  | 0 75                      | 427  | Primers and caps for firearms. . . . . " "   | 1 00                      |
| 389  | Blacking of all kinds; graphite and manufactures thereof, n.o.p.; preparations for dressing, cleansing, preserving and polishing shoes, leather or hoofs (including neat's-foot oil), n.o.p. . . . . N.W. kilo.   | 0 12                      | <i>Note.</i> —The importation of articles classified under item 423-427 inclusive, is prohibited except by special permission of the Government.   |  |                           |
| 390  | Putty. . . . . G.W. kilo.   | 0 05                      | CLASS D. COTTON AND MANUFACTURES THEREOF.  |  |                           |
| 391  | Bituminous paints made of mineral tar (not aniline dyes or colours), including paraffin paint. . . . . G.W. kilo.   | 0 04                      | RULES FOR FABRICS OR ARTICLES CONTAINING ADMIXTURES.   |  |                           |
| 392  | Pigments and paints: (a) Natural colours (ochres, etc.), in powder or lumps; not prepared in any way, including calcimine and so-called "cold-water" paints. . . . . G.W. kilo.   | 0 05                      | RULE 28. Fabrics of cotton and vegetable fibres.—Cotton fabrics containing threads of hemp, jute, flax, ramie or other vegetable fibres, in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabric, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 15%. |  |                           |
|  | (b) White and red lead and oxide of zinc and all other pigments, pure or not, in powder or lumps. . . . . G.W. kilo.  | 0 06                      | When the number of threads of hemp, jute, flax, ramie or other vegetable fibres exceeds one-fifth of the total, the fabrics shall be dutiable under the corresponding items of Class E.  |  |                           |
|  | (c) The same, pure or not, ground in oil or other liquid, in paste form. . . . . G.W. kilo.   | 0 05                      | Made-up articles, including wearing apparel, of cotton fabrics containing threads of hemp, jute, flax, ramie or other vegetable fibres, in any proportion, shall be dutiable under the corresponding items of Class E.   |  |                           |
|  | (d) All ready-mixed paints, pure or not, of whatever base, n.o.p. . . . . G.W. kilo.  | 0 05                      | RULE 29. Fabrics of cotton and wool or hair.—Cotton fabrics containing threads of wool, hair or wastes of these materials, in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabric, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 35%.               |  |                           |
| GROUP V.—Soap, perfumery, cosmetics and other toilet preparations.   |   |                           | When the number of threads of wool, hair or wastes of these materials exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding items of Class F.   |  |                           |
| 393  | Soap, common, for washing. . . . . N.W. 100 kilos.  | 3 50                      | Made-up articles, including wearing apparel, of cotton fabrics containing threads of wool, hair or wastes of these materials, in any proportion, shall be dutiable under the corresponding items of Class F.   |  |                           |
| 394  | Soap, of coconut or cottonseed oil, olive oil and similar soaps, including castile soap. . . . . N.W. kilo.   | 0 10                      | RULE 30. Fabrics of cotton and silk.—Cotton fabrics containing threads of silk or artificial silk, in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabric, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 35%.                                       |  |                           |
| 395  | Common soap powders and preparations for scouring and washing, n.o.p. . . . . N.W. kilo.  | 0 10                      | Made-up articles, including wearing apparel, of cotton fabrics containing threads of wool, hair or wastes of these materials, in any proportion, shall be dutiable under the corresponding items of Class F.   |  |                           |
| 396  | Toilet soap, shaving soap and medicinal soap, solid, in paste, bar or liquid or paper or in other forms. . . . . N.W. kilo.   | 0 25                      | RULE 30. Fabrics of cotton and silk.—Cotton fabrics containing threads of silk or artificial silk, in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabric, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 35%.                                       |  |                           |
| 397  | Pastilles, aromatic, perfumed and scented; papers, tablets, imitating ribbons, floss sticks or powder, n.o.p. . . . . N.W. kilo.  | 0 50                      |  |  |                           |

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counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the fabrics, shall be dutiable as cotton fabrics under the corresponding items of Class D, with a surtax of 70%.

When the number of threads of silk or artificial silk exceeds one-fifth of the total, the fabrics shall be dutiable under the corresponding items of Class G.

Made-up articles, including wearing apparel of cotton fabrics, containing threads of silk or artificial silk, in any proportion, shall be dutiable under the corresponding items of Class G.

Rule 31.—Exceptional. The provisions of the above rules shall not apply to pile fabrics, knitted or netted stufts, tulles, laces or blondes (Rule 9), nor to ribbons, galloons, braids, tapes or trimmings (Rule 10).

Fabrics composed of three or more materials shall be dutiable according to Rule 3.

Surtaxes.—Fabrics included in Class D, which are broadcloth, embroidered or trimmed, shall be subject to the corresponding surtaxes prescribed in Rules 11, 12 and 16.

Cotton fabrics and made-up articles and knitted cotton goods, which are mercerized, shall be subject to a surtax of 10%.

| No.                  | Articles.  | Rates of Duty. |
|----------------------|--|----------------|
| GROUP I.—Raw Cotton. |  |                |
| 425                  | Raw cotton, with or without seed . . . . . G.W. 100 kilos. | 1 00           |
| 429                  | Cotton waste . . . . .                                     | 0 50           |

## GROUP II.—Yarns and manufactures.

|     |   |      |
|-----|---|------|
| 430 | Spun cotton, thread or yarn:  |      |
|     | Of one or two strands, bleached or unbleached . . . . . N.W. kilo.    | 0 25 |
|     | (a) The same, in skeins or cones for manufacture . . . . . N.W. kilo. | 0 10 |
| 431 | Of one or two strands, dyed, printed or stained . . . . .             | 0 25 |
| 432 | Of three or more strands, bleached or unbleached . . . . .            | 0 30 |
| 433 | Of three or more strands, dyed, printed or stained . . . . .          | 0 40 |

Note.—The net weight of all yarns and thread mentioned in items 430—433, inclusive, includes the weight of bobbins, spools, or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

Note.—Cotton yarn or thread weighing more than 50 grammes per 100 metres shall be considered and classified as pack thread under item 434.

|     |   |       |
|-----|---|-------|
| 434 | Pack thread, whiplcord and wrapping twine of cotton, or any cotton cord or string, twisted or not, weighing more than 50 grammes per 100 metres . . . . . N.W. kilo.  | 0 15  |
|     | (a) Same, in skeins, bleached or unbleached, for hammocks . . . . . N.W. kilo.  | 0 05  |
| 435 | Seines and fishing nets, finished or unfinished, cotton fly nets for horses, cotton nets for tennis courts . . . . . N.W. kilo.   | 0 25  |
| 436 | Hammocks, cotton . . . . . Per dozen  | 12 00 |
| 437 | Pack thread, whiplcord or wrapping twine, or any cotton cord or string, twisted or not, of the class and weight described in item 434, manufactured into any object or article n.o.p. in this Tariff . . . . . N.W. kilo. | 0 40  |
| 438 | Cotton shoe and corset laces, flat, round, tubular or twisted . . . . . N.W. kilo.  | 0 65  |
|     | (a) The same, in the piece . . . . .  | 0 45  |
| 439 | Cotton watch guards and eyeglass cords . . . . .  | 2 75  |
| 440 | Faxels and tasselled cord, even if in part of wood or other stuffing material . . . . . N.W. kilo.  | 0 85  |
| 441 | Cotton rope and cordage . . . . . G.W. 100 kilos.   | 3 00  |

## GROUP III.—Cotton Fabrics and Manufactures.

|     |   |      |
|-----|---|------|
| 442 | Fabrics, plain-weave, weighing 8 kilos, or more per 100 square metres and having: |      |
|     | (a) Up to 18 threads . . . . . N.W. kilo.   | 0 13 |
|     | (b) From 19 to 31 threads . . . . .   | 0 14 |
|     | (c) From 32 to 38 threads . . . . .   | 0 20 |
|     | (d) From 39 to 44 threads . . . . .   | 0 26 |
|     | (e) 45 threads or more . . . . .  | 0 32 |

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30%.

Note (b).—No embroidered fabric classified under this item shall be subject to a lower rate of duty than 30% ad val.

443 The same, weighing less than 8 kilos, per 100 square metres and having:

|  |   |      |
|--|---|------|
|  | (a) Up to 18 threads . . . . . N.W. kilo. | 0 18 |
|  | (b) From 19 to 31 threads . . . . .       | 0 27 |
|  | (c) From 32 to 38 threads . . . . .       | 0 34 |
|  | (d) From 39 to 44 threads . . . . .       | 0 40 |
|  | (e) 45 threads or more . . . . .          | 0 50 |

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40%.

Note (b).—No embroidered fabric classified in this item shall be subject to a lower rate of duty than 30% ad val.

444 Fabrics, twilled or figured in the loom, weighing 10 kilos, or more per 100 square metres and having:

|  |   |      |
|--|---|------|
|  | (a) Up to 18 threads . . . . . N.W. kilo. | 0 14 |
|  | (b) From 19 to 31 threads . . . . .       | 0 18 |
|  | (c) From 32 to 38 threads . . . . .       | 0 24 |
|  | (d) From 39 to 44 threads . . . . .       | 0 30 |
|  | (e) 45 threads or more . . . . .          | 0 34 |

Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30%.

Note (b).—No embroidered fabric classified under this item shall be subject to a lower duty than 30% ad val.

445 The same, weighing less than 10 kilos, per 100 square metres and having:

|  |   |      |
|--|---|------|
|  | (a) Up to 18 threads . . . . . N.W. kilo. | 0 24 |
|  | (b) From 19 to 31 threads . . . . .       | 0 32 |
|  | (c) From 32 to 38 threads . . . . .       | 0 42 |
|  | (d) From 39 to 44 threads . . . . .       | 0 52 |
|  | (e) 45 threads or more . . . . .          | 0 60 |

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|  |  |      |
|--|--|------|
| Note (a).—Any fabric classified in this item, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40%.  |  |      |
| Note (b).—No embroidered fabric classified in this item shall be subject to a lower rate of duty than 30% ad val.  |  |      |
| 446  | Cotton shirting:   |      |
|  | Bleached . . . . . N.W. kilo.  | 0 14 |
|  | Unbleached, coarse . . . . .   | 0 06 |
| 447  | Cotton drill, coarse, unbleached, or of only one colour . . . . .  | 0 13 |
| 448  | Cotton prints, plain . . . . .   | 0 20 |
| 450  | Printed muslin, plain . . . . .  | 0 20 |
| 451  | Canvas for sails or for other purposes, of cotton, linen, or of other vegetable fibres, or of cotton mixed with flax or other vegetable fibres . . . . . N.W. kilo.  | 0 25 |
| 452  | Tents, awnings, and similar articles made of canvas of the kinds enumerated in item 451 . . . . . N.W. kilo.   | 0 30 |
|  | (a) Sails for boats and vessels . . . . . G.W. 100 kilos.  | 4 00 |
| 453  | Tarpaulins . . . . . N.W. kilo.  | 0 50 |
|  | (a) The same, made up into articles n.o.p. . . . .   | 0 75 |
| 454  | Pile fabrics, of cotton, including velvet, velveteen, plush and corduroys . . . . . N.W. kilo.   | 1 00 |
| 455  | Cotton slipper cloth . . . . .   | 0 50 |
| 456  | Fabrics of cotton called tapestry, or for curtains, table covers and similar articles . . . . . N.W. kilo.   | 0 40 |
|  | (a) The same, made up into table covers, curtains, or other similar articles with a flat surface . . . . . N.W. kilo.  | 0 70 |
| 457  | Any of the fabrics mentioned in item 456, embroidered, woven, or trimmed in part with metal thread, beads, or tinsel (even if only slight proportion) . . . . . N.W. kilo.   | 0 65 |
|  | (a) The same, made up into table covers, curtains or other articles . . . . . N.W. kilo.   | 1 00 |
| 458  | Carpets and rugs, cotton . . . . .   | 0 40 |
| 459  | Piqué, cotton . . . . .  | 0 50 |
| 460  | The same, manufactured with dyed or coloured yarns of more than one shade or colour . . . . . N.W. kilo.   | 0 70 |
| Cotton tulles and netting of all kinds:  |  |      |
| 461  | Plain and of uniform weave . . . . .   | 0 90 |
| 462  | Net of uniform weave, but figured or embroidered on the loom or by hand . . . . . N.W. kilo.   | 1 16 |
| 463  | Made up into articles of any kind n.o.p. . . . .   | 1 25 |
| Note.—No figured or hand or machine embroidered mesh, netting, bobbinette and similar fabric of less than 43 centimetres in width shall be classified under items 461, 462 and 463, but shall be considered under item 464.            |  |      |
| 464  | Gauze, of tulle, of cotton, for veils, including made-up cotton veils . . . . . N.W. kilo.   | 2 50 |
| 465  | Mosquito bars of cotton, finished or partly finished, net the tulle or netting . . . . . N.W. kilo.  | 0 65 |
| 466  | Cotton laces of any kind and all articles made up entirely of cotton lace or of which the part of chief value is cotton lace, except handkerchiefs . . . . . N.W. kilo.  | 1 50 |
|  | (a) No made-up lace article shall be subject to a lower rate of duty than 30% ad val.  |      |
| 467  | Embroideries and insertions on cotton ground . . . . . N.W. kilo.  | 2 20 |
| 468  | Cotton ribbons, braids, tape, galloons and cotton ornaments and trimmings in general of similar manufacture n.o.p. (except laces, embroideries, insertions and elastic ribbons, hands or tapes) . . . . . N.W. kilo. | 1 50 |
|  | (a) Shoe laces . . . . .   | 0 30 |
| 469  | Cotton trimmings and ornaments not in any of the forms mentioned in item 468, and cotton fringes . . . . . N.W. kilo.  | 0 85 |
| 470  | Articles made up entirely or in chief value of the cotton trimmings, ribbons, braids, tape or galloons classified under items 468 and 469 . . . . .  | 1 60 |
| Note.—Trimplings and articles classified under items 468, 469 and 470 shall pay no less than 30% ad val.   |  |      |
| 471  | Cotton elastic bands, braids, ribbons, tape or fabrics manufactured with threads of elastic rubber . . . . . N.W. kilo.  | 0 70 |
| 472  | Cotton suspenders, garters and shirt or arm bands, elastic or not, and other made-up articles of elastic cotton fabrics, ribbons, tapes or bands . . . . . N.W. kilo.  | 1 00 |
| Note.—All the articles mentioned in 471 and 472 shall pay in addition to the duty provided for, 10% ad val, if they are combined, ornamented, trimmed, or jewelled with silver, gold or other precious metals or with precious stones. |  |      |
| 473  | Webbing, for the manufacture of cinches, saddle girths, driving reins, and the like, not cut to measure . . . . . N.W. kilo.   | 0 30 |
| 474  | Cotton cinches, surcingles, saddle girths, harness girths, halters . . . . . N.W. kilo.  | 0 30 |
| 475  | Carriage bells, cotton . . . . .   | 0 30 |
| 476  | Cotton wicks for lamps, and wick or wicking for tapers and candles . . . . . N.W. kilo.  | 0 20 |
| 477  | Hose of cotton or other vegetable fibres, or of these combined with rubber, to be used with machinery or not . . . . . N.W. kilo.  | 0 06 |
| Note.—The weight of fittings, nozzles and connections, if attached to the hose, shall be included in the dutiable weight.  |  |      |
| 478  | Beltng of cotton or other vegetable fibre for machinery . . . . . N.W. kilo.   | 0 20 |
| 479  | Waterproof fabrics of cotton and rubber or caoutchouc . . . . . N.W. kilo.   | 0 90 |
| 480  | Ponchos and blankets of materials described in item 479 . . . . .  | 0 40 |
| 481  | Coats, overcoats, capes, trousers, breeches, hats, caps, hoods and similar small articles, of materials described in item 479 . . . . . N.W. kilo.   | 0 30 |
| 482  | Dress shields of material described in item 479 or of other cotton material . . . . .  | 0 72 |
| 483  | Articles n.o.p., manufactured of fabrics of rubber or caoutchouc and cotton, or of cotton fabrics waterproofed with rubber or caoutchouc . . . . . N.W. kilo.  | 0 30 |
| 484  | Cotton oilcloth for tables, shelves, carriage tops, carriage curtains, carriage-seat covers and similar uses . . . . . N.W. kilo.  | 0 25 |
| 485  | Cotton slickers and overcoats, oil-d, waxed, varnished, or tarred . . . . . Per dozen  | 6 00 |

## CLASS D.—COTTON AND MANUFACTURES THEREOF—continued.

| Nos.  | Articles.   | Rates of Duty. | Dol. c. | Nos.   | Articles.   | Rates of Duty. | Dol. c. |
|---|---|----------------|---------|--|---|----------------|---------|
|   |   |                |         |  |   |                |         |
| 486   | Cotton trousers, breeches and sack coats, oiled, waxed, varnished or tanned . . . . . Per dozen   | 4              | 20      | 513  | The same, with principal exterior material of a cotton fabric twilled or figured in the loom (corresponding to items 444 and 445), having a thread count in accordance with Rule 1:   |                |         |
| 487   | Cotton hats, caps and hoods, oiled, waxed, varnished, or tanned . . . . . Per dozen   | 1              | 44      | (a) Up to 18 threads . . . . . N.W. kilo.  | 0   | 36             |         |
| 488   | Travelling bags, handbags, satchels and the like, manufactured of cotton fabrics, combined or not with oilcloth, paper or cardboard, without leather parts other than corners, straps and strap groups . . . . . N.W. kilo.   | 0              | 50      | (b) From 19 to 31 threads . . . . . " "  | 0   | 48             |         |
| 489   | Window shades of cotton cloth, sized, painted or coloured, with or without rollers . . . . . N.W. kilo.   | 0              | 25      | (c) From 32 to 38 threads . . . . . " "  | 0   | 63             |         |
| 490   | Tape measures of cotton or cotton olecloth . . . . . Per dozen  | 0              | 30      | (d) From 39 to 44 threads . . . . . " "  | 0   | 78             |         |
| 491   | Oilcloth made up into articles of any kind, n.o.p. . . . . N.W. kilo.   | 0              | 50      | (e) 45 threads or more . . . . . " "   | 0   | 90             |         |
| 492   | Countertops or quilts covered with cotton fabrics and filled with raw cotton, true cotton, vegetable wool, or Spanish moss . . . . . N.W. kilo.   | 0              | 40      | <i>Note.</i> —Any of the articles classified under items 512 and 513, whose principal exterior material is a cotton fabric, stamped, printed, or manufactured of dyed yarns, shall be dutiable as therein provided, with a surtax of 40 %.   |   |                |         |
| 493   | Mattresses, bolsters, pillows and similar articles, cotton-covered, filled with raw cotton, true cotton, cotton felt, vegetable wool or Spanish moss . . . . . N.W. kilo.   | 0              | 00      | 514  | Corsets, cotton, plain . . . . . N.W. kilo.   | 1              | 00      |
| (a)   | The same, filled with hay, straw, wood shavings or corn husks . . . . . N.W. kilo.  | 0              | 06      | <i>Note a.</i> —Any of the articles classified under items 512-514, inclusive, which are brocade, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as therein provided, with the surtaxes stated in Rules 11, 12 or 16.   |   |                |         |
| (b)   | The same, filled with hair or wool, wastes of these materials . . . . . N.W. kilo.  | 0              | 25      | <i>Note b.</i> —Articles classified under items 512-514, inclusive, shall not be subject to a lower rate of duty than 25 % <i>ad val.</i>  |   |                |         |
| (c)   | The same, filled with feathers . . . . . N.W. kilo.   | 0              | 50      | 515  | Wearing apparel for men and women, finished or partly finished, plain and without trimming or embroidery, n.o.p., including coats, vests, trousers, overalls, jumps, caps, shirts, undershirts (not knitted), drawers (not knitted), nightshirts, pyjamas and similar articles: |                |         |
| 494   | Cotton blankets, unbleached, bleached or coloured, hemmed, bound, separated, in pairs, or in uncut pieces with designs or marking to indicate their ultimate use as blankets  | 0              | 22      | With principal exterior material of a cotton fabric, plain woven (corresponding to items 442 and 443), having a thread count in accordance with Rule 1:  |   |                |         |
| 495   | Blanket cloth in the piece . . . . . N.W. kilo.   | 0              | 21      | (a) Up to 18 threads . . . . . N.W. kilo.  | 0   | 27             |         |
| 496   | Bedsreads of cotton, bleached, unbleached or coloured, hemmed, finished, bound, fringed, separated, or in uncut pieces with designs or marking to indicate their ultimate use as bedsreads . . . . . N.W. kilo.   | 0              | 80      | (b) From 19 to 31 threads . . . . . " "  | 0   | 41             |         |
| 497   | Sheets and pillowcases, even though only with initials or monograms, trimmed, or with lace  | 0              | 45      | (c) From 32 to 38 threads . . . . . " "  | 0   | 51             |         |
| (a)   | The same, embroidered . . . . . N.W. kilo.  | 0              | 60      | (d) From 39 to 44 threads . . . . . " "  | 0   | 60             |         |
| 498   | Turkish towels, or towels manufactured with pile warp, separated or not, fringed or not, cut or uncut . . . . . N.W. kilo.  | 0              | 45      | (e) 45 threads or more . . . . . " "   | 0   | 76             |         |
| 499   | Cotton bathrobes of Turkish towelling, or manufactured with pile warp . . . . . N.W. kilo.  | 0              | 50      | 516  | With principal exterior material of a cotton fabric, twilled or figured in the loom (corresponding to items 444 and 445), having a thread count in accordance with Rule 1:  |                |         |
| 500   | Wash gloves, and any other articles manufactured of Turkish towelling, or with pile warp, n.o.p. . . . . N.W. kilo.   | 0              | 50      | (a) Up to 18 threads . . . . . N.W. kilo.  | 0   | 36             |         |
| 501   | Other cotton towels, separated or not, fringed or not, cut or uncut . . . . . N.W. kilo.  | 0              | 40      | (b) From 19 to 31 threads . . . . . " "  | 0   | 48             |         |
| 502   | Cotton knit goods, with or without needlework: shirts, jerseys, undershirts and drawers for men, women and children . . . . . N.W. kilo.  | 0              | 55      | (c) From 32 to 38 threads . . . . . " "  | 0   | 63             |         |
| 503   | Stockings and socks, cotton . . . . . " "   | 0              | 70      | (d) From 39 to 44 threads . . . . . " "  | 0   | 78             |         |
| 504   | Gloves and mittens, cotton . . . . . " "  | 0              | 70      | (e) 45 threads or more . . . . . " "   | 0   | 90             |         |
| 505   | Shawls, cotton, knitted (not lace) . . . . . " "  | 1              | 10      | <i>Note a.</i> —Any of the articles classified under items 515 and 516, whose principal exterior material is a cotton fabric stamped, printed or manufactured of dyed yarns, shall be dutiable as therein provided, with a surtax of 40 %.   |   |                |         |
| 506   | Suspensory bandages, cotton . . . . . " "   | 0              | 75      | <i>Note b.</i> —Any of the articles classified under items 515 and 516, which are brocade, embroidered, or trimmed, shall be dutiable as therein provided, with the surtaxes stated in Rules 11, 12, and 13, with the exception that if embroidered only with initials or monograms the surtax shall be 5 %. |   |                |         |
| 507   | All articles of cotton knit goods, n.o.p. . . . . " "   | 0              | 50      | <i>Note c.</i> —Detachable collars and cuffs, even though of the same pattern and fabric as shirts, shall be dutiable according to their corresponding items.  |   |                |         |
| <i>Note.</i> —None of the articles classified under items 502, 503, 504, and 507 shall be subject to a lower rate of duty than 30% <i>ad val.</i>   |   |                |         | <i>Note d.</i> —Articles classified under items 515 and 516 shall not be subject to a lower rate of duty than 25 % <i>ad val.</i>  |   |                |         |
| <i>Note.</i> —Articles enumerated in items 502, 503, 504, 505 and 507, embroidered by hand or by machine, shall be subject to a surtax of 30%. If embroidered with initials only, the surtax shall be 5%. |   |                |         | 517  | With principal exterior material of coarse cotton drill, unbleached or of only one colour . . . . . N.W. kilo.  | 0              | 21      |
| 508   | Cotton tablecloths of any kind, except those elsewhere provided for, separated, or in pieces with designs or marking to indicate their ultimate use as tablecloths . . . . . N.W. kilo.   | 0              | 60      | 518  | Hat linings, cotton . . . . . " "   | 0              | 40      |
| <i>Note.</i> —Tablecloths subject to a surtax of 5%: those embroidered otherwise shall be subject to a surtax of 30%.   |   |                |         | 519  | Labels, cotton, of any kind (except lace), for men, women, and children . . . . . " "   | 1              | 00      |
| 509   | Cotton napkins of any kind, separated, or in pieces with designs or marking to indicate their ultimate use as napkins . . . . . N.W. kilo.  | 0              | 60      | 520  | Collars, cotton, of any kind (except lace), for men, women, and children . . . . . Per dozen  | 0              | 25      |
| <i>Note.</i> —Napkins embroidered with initials or monograms only shall be subject to a surtax of 5%; those embroidered otherwise shall be subject to a surtax of 30%.                                    |   |                |         | 521  | Cuffs, cotton, of any kind (except lace), for men, women, and children . . . . . Per dozen  | 0              | 36      |
| 510   | Shawls, scarfs, mufflers, mantillas and similar articles in general, woven of cotton (not lace or knitted), hemmed or bound, or not, cut or in pieces with designs or marking to indicate their ultimate use as shawls or scarfs . . . . . N.W. kilo.   | 1              | 10      | <i>Note.</i> —Articles classified under items 520 and 521 shall not be subject to a lower rate of duty than 25 %.  |   |                |         |
| (a)   | The same embroidered, even in slight degree, or with applique work . . . . . N.W. kilo.   | 1              | 25      | 522  | Masks, cotton . . . . . Per dozen   | 0              | 25      |
| (b)   | The same, trimmed, or with lace, or having drawn work . . . . . N.W. kilo.  | 1              | 40      | 523  | Children's caps ( <i>coiffees</i> ), cotton . . . . . " "   | 0              | 90      |
| 511   | Cotton handkerchiefs of any kind, hemmed or not, cut, or in pieces with designs or marking to indicate their ultimate use as handkerchiefs . . . . . N.W. kilo.   | 0              | 60      | 524  | Neckties, cotton, long, not bows . . . . . " "  | 0              | 18      |
| (a)   | The same, embroidered with initials or monograms only . . . . . N.W. kilo.  | 0              | 63      | (a)  | Cotton bow neckties . . . . . " "   | 0              | 30      |
| (b)   | The same embroidered otherwise . . . . . N.W. kilo.   | 0              | 76      | <i>Note.</i> —Articles dutiable under item 524, when embroidered, shall be subject to a surtax of 5%.  |   |                |         |
| (c)   | The same, with trimmings or lace, or with drawn thread work . . . . . N.W. kilo.  | 1              | 50      | 525  | Belts, cotton, elastic or not . . . . . N.W. kilo.  | 1              | 00      |
| (d)   | The same, made entirely of lace or in which lace constitutes the chief material . . . . . N.W. kilo.  | 1              | 75      | 526  | Belts, cotton olecloth . . . . . " "  | 0              | 40      |
| 512   | Wearing apparel for women and children and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, aprons, capes and all outer garments, wrappers, shirt waists, skirts, bodices, corset covers, chemises, undershirts, nightgowns and underclothing (not knitted), with principal exterior material of a plain cotton fabric corresponding to items 442 and 443), having a thread count in accordance with Rule 1: |                |         | 527  | Suits, cotton . . . . . Per dozen pairs   | 0              | 84      |
| (a)   | Up to 18 threads . . . . . N.W. kilo.   | 0              | 27      | 528  | Leggings, cotton . . . . . " "  | 1              | 20      |
| (b)   | From 19 to 31 threads . . . . . " "   | 0              | 41      | 529  | Undershirts or undershirts, cotton, sewn or not . . . . . N.W. kilo.  | 1              | 50      |
| (c)   | From 32 to 38 threads . . . . . " "   | 0              | 51      | 530  | Umbrella or parasol sheds . . . . . " "   | 0              | 10      |
| (d)   | From 39 to 44 threads . . . . . " "   | 0              | 60      | 531  | Saddle cloths, cotton . . . . . " "   | 1              | 50      |
| (e)   | 45 threads or more . . . . . " "  | 0              | 75      | 532  | Bandages, gauze and absorbent cotton, medicated or sterilized or not . . . . . N.W. kilo.   | 0              | 15      |
|   |   |                |         | 533  | Artificial flowers, fruits, seeds, leaves, stems, pistils, or parts, cotton . . . . . N.W. kilo.  | 1              | 50      |
|   |   |                |         | 534  | Coarse cotton thread, for sewing, sugar, etc. . . . . Each  | 0              | 02      |
|   |   |                |         | 535  | All articles, objects, or manufactures of cotton, not elsewhere mentioned in this tariff . . . . . N.W. kilo.   | 0              | 35      |
|   |   |                |         | <i>Note.</i> —None of the articles classified under item 535 shall be subject to a lower rate of duty than 30 % <i>ad val.</i>   |   |                |         |

## CLASS E.—FLAX, HEMP, JUTE, RAMIE, AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES.

## RULES FOR FABRICS OR ARTICLES CONTAINING ADMIXTURES.

RULE 32. Fabrics of vegetable fibres (except cotton) and wool or hair. Fabrics of vegetable fibres (except cotton), containing threads of wool, hair, or wastes thereof, in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with a surtax of 40 %.

When the number of threads of wool, hair, or wastes thereof, exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding items of Class F.

Made-up articles, including wearing apparel, of fabrics of vegetable fibres (except cotton), containing threads of wool, hair, or wastes thereof, in any proportion, shall be dutiable under the corresponding items of Class F.



## TARIFF.]

**RULE 33.** Fabrics of vegetable fibres (except cotton) and silk.—Fabrics of vegetable fibres (except cotton), containing threads of silk, in which the number of such threads counted in the warp and weft, does not exceed one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class E, with a surtax of 60 %.

When the number of silk threads exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

**Made-up articles,** containing wearing apparel, of fabrics of vegetable fibres (except cotton), containing threads of silk, in any proportion shall be dutiable under the corresponding items of Class G.

**RULE 34.** Exceptions.—The provisions of the above rules shall not apply to pile fabrics, knitted or netted stuffs, tulle, laces, or blondes (Rule 9), nor to ribbons, galloons, braids, tapes, or trimmings (Rule 10).

Fabrics composed of three or more materials shall be dutiable according to Rule 3.

**Surtaxes.**—Fabrics included in Class E, which are broadened, embroidered, or trimmed, shall be subject to the corresponding surtaxes prescribed in Rules 11, 12, and 16.

**GROUP I.—Yarns and manufactures.**

536 Flax, hemp, jute, ramie, and all other vegetable fibres, n.o.p., employed in textile and cordage industry, raw or hackled  
G.W. 100 kilos. 1 50

537 Wastes of these materials, and oakum ..... N.W. kilo. 1 00

538 Yarns and threads of flax, hemp, jute, ramie, and other vegetable fibres, n.o.p., and twines, rope, string, and cords, twisted to two or more strands, weighing per 100 metres:

(a) Up to 30 grammes ..... N.W. kilo. 0 40

(b) Over 30 grammes but not more than 250 grammes ..... N.W. kilo. 0 16

(c) Over 250 grammes ..... G.W. kilo. 0 10

**Note.**—The dutiable weight of all yarn and thread mentioned in item 538 shall include the weight of bobbins, spools, or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.

539 Seines and fishing nets, finished or not, fly nets for horses, and nets for tennis courts, made of flax, hemp, jute, sisal, and other vegetable fibres, n.o.p. .... N.W. kilo. 0 25

540 Hammocks of webbing, net, or cord ..... Per dozen 18 00

(a) Same, woven goods ..... " 12 00

541 Shoe and corset laces, flat, round, tubular, or twisted ..... N.W. kilog. 0 65

(a) Same, in the piece ..... " 0 45

542 Trawl girders and eyeless cords ..... " 2 75

543 Tassels and tasselled cord, even if in part bleached or other half-bleached material ..... N.W. kilo. 1 10

544 Articles n.o.p., made of twine, cord, or string of flax, hemp, sisal, or other vegetable fibre ..... N.W. kilo. 0 40

**GROUP II.—Fabrics and manufactures.**

545 Fabrics of flax, hemp, jute, ramie, sisal, and other vegetable fibres, n.o.p., plain, twilled, or damasked, weighing:

35 kilos, or more per 100 square metres, having:

(a) Up to 10 threads, used for bagging and baling, weighing 45 kilos, or more ..... N.W. kilo. 0 01

(b) The same, weighing from 35 to 45 kilos. .... " 0 02

(c) Up to 10 threads, for other purposes ..... " 0 07

(d) From 11 to 18 threads ..... " 0 10

(e) 19 threads or more ..... " 0 18

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 15 %.

**Note b.**—Any fabric classified under this item, manufactured of dyed yarns, shall be dutiable as such, with a surtax of 25 %.

546 20 to 35 kilos, per 100 square metres, having:

(a) Up to 10 threads, used for bagging and baling ..... N.W. kilo. 0 02

(b) Up to 10 threads, for other purposes ..... " 0 09

(c) From 11 to 18 threads ..... " 0 14

(d) From 19 to 24 threads ..... " 0 22

(e) From 25 to 30 threads ..... " 0 30

(f) From 31 to 38 threads ..... " 0 40

(g) 39 threads or more ..... " 0 56

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 25 %.

**Note b.**—Any fabric classified under this item, manufactured of dyed yarns, shall be dutiable as such, with a surtax of 40 %.

547 10 to 20 kilos, per 100 square metres, having:

(a) Up to 10 threads ..... N.W. kilo. 0 12

(b) From 11 to 18 threads ..... " 0 20

(c) From 19 to 24 threads ..... " 0 25

(d) From 25 to 30 threads ..... " 0 36

(e) From 31 to 38 threads ..... " 0 40

(f) 39 threads or more ..... " 0 56

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %.

**Note b.**—Any fabric classified under this item, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %.

**Note c.**—No article classified under this item shall be subject to a lower rate of duty than 30 % *ad val.*

548 Less than 10 kilos, per 100 square metres, having:

(a) Up to 12 threads ..... N.W. kilo. 0 18

(b) From 13 to 22 threads ..... " 0 32

(c) From 23 to 30 threads ..... " 0 45

(d) From 31 to 38 threads ..... " 0 56

(e) 39 threads or more ..... " 0 90

**Note a.**—Any fabric classified under this item, bleached, half-bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %.

**Note b.**—Any fabric classified under this item, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %.

**Articles.**  
**Note c.**—No article classified under this item shall be subject to a lower rate of duty than 30 % *ad val.*

549 Coarse sacks of jute or other vegetable fibre, for coffee, sugar, etc., ..... G.W. 100 kilos. 1 80

550 Tapestry or similar fabrics for upholstering furniture, or for curtains and similar articles, of flax, hemp, jute, ramie and other vegetable fibres, not specially mentioned, ..... N.W. kilo. 0 65

(a) Table covers, curtains, or other similar articles with flat surface, of the same fibres, ..... N.W. kilo. 1 00

551 Fabrics mentioned in item 550, embroidered or woven or trimmed in part with metal threads, beads or tinsel (even in slight proportion) ..... N.W. kilo. 1 00

(a) Same, made up into table covers, curtains or other articles ..... N.W. kilo. 1 50

552 Pique, of flax, hemp or other vegetable fibres ..... " 0 15

553 The same, manufactured of dyed or coloured yarns more than one shade of colour ..... N.W. kilo. 1 12

Tulle and netting of all kinds: ..... N.W. kilo. 1 60

554 Plain and of uniform weave ..... " 1 60

555 Not of uniform weave, figured or embroidered in the loom or by hand ..... N.W. kilo. 2 00

556 Made up into articles of any kind n.o.p. in this tariff ..... N.W. kilo. 2 40

**Note.**—Figured or hand or machine embroidered mesh, netting, bobbinette and similar fabrics less than 45 centimetres in width, shall not be classified under items 554, 555 and 556, but shall be considered as lace.

557 Laces of any kind, of flax, hemp or other vegetable fibres ..... N.W. kilo. 2 75

(a) All articles made up entirely of lace, of flax, hemp or other vegetable fibres, except handkerchiefs ..... N.W. kilo. 4 00

**Note.**—No made-up articles of lace shall be subject to a lower rate of duty than 30 % *ad val.*

558 Mosquito bars of flax, hemp or other vegetable fibres not of tulle or netting ..... N.W. kilo. 1 00

559 Embroideries and insertions of flax, hemp or other vegetable fibres ..... N.W. kilo. 3 30

560 Ribbons, braids, tapes, galloons and trimmings in general, of flax, hemp or other vegetable fibres, n.o.p., (except laces, embroideries, insertions and elastic ribbons or tape) ..... N.W. kilo. 2 25

561 Fringes and trimmings, not in the forms mentioned in item 560 ..... N.W. kilo. 1 25

562 Articles made up entirely or in chief value of the trimmings, braids, ribbons, tape or galloons classified under items 560 and 561 ..... N.W. kilo. 2 40

**Note.**—Trimmings and articles classified under items 560, 561 and 562 shall not be subject to a lower rate of duty than 30 % *ad val.*

563 Bands or webbing for the manufacture of cinches, saddle girths, driving reins and the like, of flax, hemp or other vegetable fibres, not cut to measure ..... N.W. kilo. 0 40

564 Cinches, stirringleys, saddle girths, headstalls and halters of flax, hemp or other vegetable fibres ..... N.W. kilo. 0 40

565 Hose of flax, hemp or other vegetable fibres, or of these materials and rubber, to be used with machinery or not ..... N.W. kilo. 0 09

**Note.**—The weight of fittings, if attached to the hose, shall be included in the dutiable weight.

566 Belting for machinery of the same materials ..... N.W. kilo. 0 20

567 Carpets and rugs of jute, hemp or other vegetable fibres, n.o.p., ..... N.W. kilo. 0 08

568 Floor cloth or linoleum, whether or not backed with or with lute of jute, hemp, flax or other vegetable fibres ..... N.W. kilo. 0 12

569 Sheets and pillow cases of fabrics made of flax, hemp or other vegetable fibres, plain ..... N.W. kilo. 0 68

(a) Same, embroidered, or with trimmings or lace ..... N.W. kilo. 1 00

570 Tablecloths of any kind, of flax, hemp or other vegetable fibres, n.o.p., separated or in pieces, with designs or markings to indicate their ultimate use as tablecloths ..... N.W. kilo. 0 90

**Note.**—Tablecloths embroidered with initials or monograms only shall be subject to a surtax of 5 % on the duty.

**Note.**—Those embroidered otherwise than with initials or monograms only shall be subject to a surtax of 30 %.

571 Napkins of any kind of flax, hemp or other vegetable fibres, separated or in pieces, with designs or markings to indicate their ultimate use as napkins ..... N.W. kilo. 0 90

**Note.**—Napkins embroidered with initials or monograms only shall be subject to a surtax of 5 % on the duty. Those embroidered otherwise shall be subject to a surtax of 30 %.

572 Handkerchiefs of flax, hemp or fabrics of other vegetable fibres, cut or in pieces with designs or markings to indicate their ultimate use as handkerchiefs ..... N.W. kilo. 1 50

(a) The same, embroidered with initials or monograms only ..... N.W. kilo. 1 58

(b) The same, embroidered otherwise ..... N.W. kilo. 2 00

(c) The same, trimmed or with lace, even in slight degree, or having drawn work ..... N.W. kilo. 2 75

(d) The same of lace, flax, hemp or other vegetable fibre, or in which lace is the component material of chief value ..... N.W. kilo. 4 50

573 Bed-spreads of fabrics made of flax, hemp or other vegetable fibre, coloured or not, hemmed, finished, bound, fringed, separated or in uncut pieces, with designs or markings to indicate their ultimate use as bed-spreads, n.o.p., ..... N.W. kilo. 1 26

574 Shirts, jerseys, undershirts and drawers for men, women and children ..... N.W. kilos. 1 50

575 Stockings and socks and gloves ..... " 1 75

**Note.**—Articles classified under items 574 and 575 shall not be subject to a lower rate of duty than 30 % *ad val.*

## CLASS V.—FLAX, HEMP, JUTE, &amp;c.—continued.

| No. | Articles.   | Rates of Duty. |
|-----|---|----------------|
|     |   | Dol. c.        |
| 576 | Shawls, scarfs, mantillas and similar articles woven of flax, hemp or other vegetable fibres other than cotton (not of lace), or in pieces, with designs or markings to indicate their ultimate use as shawls or scarfs. . . . . N.W. kilo.   | 1 75           |
| 577 | Wearing apparel for women and children and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, aprons, capes and all other garments, wrappers, shirt waists, skirts, bodices, corset covers, chemises, undershirts, nightgowns and underclothing (not knitted), with principal exterior material of a fabric of flax, hemp, jute, ramie or other vegetable fibre (except cotton), plain or twilled, or figured in the loom (corresponding to items 545-548 inclusive), having a thread count in accordance with Rule 1: |                |
|     | (a) Up to 12 threads. . . . . N.W. kilo.  | 0 27           |
|     | (b) From 13 to 22 threads. . . . .  | 0 48           |
|     | (c) From 23 to 30 threads. . . . .  | 0 68           |
|     | (d) From 31 to 38 threads. . . . .  | 0 84           |
|     | (e) 39 threads or more. . . . .   | 1 35           |
|     | <i>Note a.</i> —Any of the articles classified under item 577, whose principal exterior material is a fabric of vegetable fibre (except cotton), if bleached, half bleached, stamped or printed, shall be dutiable as provided, with a surtax of 30 %.  |                |
|     | <i>If such fabric is manufactured of dyed yarns, the article shall be dutiable as provided, with a surtax of 50 %.</i>  |                |
|     | <i>Note b.</i> Any of the articles classified under item 577, which are broadened, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as provided, with the surtaxes stated in Rules 11, 12 or 16.   |                |
|     | <i>Note c.</i> Articles classified under item 577 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>   |                |
| 578 | Wearing apparel for men and boys, finished or partly finished, plain and without trimming or embroidery, n.o.p., including coats, vests, trousers, overalls, jumpers, aprons, shirts, undershirts (not knitted), drawers (not knitted), night-shirts, pyjamas and similar articles, with principal exterior material of a fabric of flax, hemp, jute, ramie or other vegetable fibre (except cotton), plain or twilled or figured in the loom (corresponding to items 545-548 inclusive), having a thread count in accordance with Rule 1:  |                |
|     | (a) Up to 12 threads. . . . . N.W. kilo.  | 0 27           |
|     | (b) From 13 to 22 threads. . . . .  | 0 48           |
|     | (c) From 23 to 30 threads. . . . .  | 0 68           |
|     | (d) From 31 to 38 threads. . . . .  | 0 84           |
|     | (e) 39 threads or more. . . . .   | 1 35           |
|     | <i>Note a.</i> Any of the articles classified under item 578, whose principal exterior material is a fabric of vegetable fibre (except cotton), if bleached, half bleached, stamped or printed, shall be dutiable as provided, with a surtax of 30 %.   |                |
|     | <i>If such fabric is manufactured of dyed yarns, the article shall be dutiable as provided, with a surtax of 50 %.</i>  |                |
|     | <i>Note b.</i> Any of the articles classified under item 578, which are broadened, embroidered, trimmed, or have drawn or applique work or metallic threads, shall be dutiable as provided, with the surtaxes stated in Rules 11, 12 or 16, with the exception that if embroidered with initials or monogram only, the surtax shall be 5 %.   |                |
|     | <i>Note c.</i> Detachable collars and cuffs, even though of the same pattern and fabric as shirts, shall be dutiable according to their corresponding items.  |                |
|     | <i>Note d.</i> Articles classified under item 578 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>   |                |
| 579 | Corsets of fabric made of flax, hemp or other vegetable fibres, plain. . . . . N.W. kilo.   | 1 50           |
| 580 | Towels of flax, hemp or other vegetable fibre, flat, or not, cut or uncut, and articles manufactured of such towelling, plain. . . . . N.W. kilo.   | 0 70           |
| 581 | Collars of any kind, of fabrics made of flax, hemp or other vegetable fibre (except lace). . . . . Per dozen pairs  | 0 36           |
| 582 | Cuffs of any kind, of fabrics made of flax, hemp or other vegetable fibre (except lace). . . . . Per dozen pairs  | 0 48           |
|     | <i>Note.</i> Articles classified in items 581 and 582 shall not be subject to a lower rate of duty than 30 % <i>ad val.</i>   |                |
| 583 | All articles, objects, or manufactures of fabrics made of flax, hemp or other vegetable fibres, n.o.p. . . . . N.W. kilo.   | 0 60           |
|     | <i>Note.</i> None of the articles classified under items 583 shall be subject to a lower rate of duty than 30 % <i>ad val.</i>  |                |

## CLASS VI.—WOOL, BRISTLES, HAIR AND MANUFACTURES THEREOF.

## RULES FOR FABRICS OR ARTICLES CONTAINING ADMIXTURES.

RULE 35. Fabrics of Wool or Hair and Silk. Fabrics of wool or hair containing threads of silk, in which the number of such threads counted in the warp and if wett does not exceed one-fifth of the total number of threads, shall be dutiable as woollen fabrics under the corresponding items of Class P.

When the number of threads of silk exceeds one-fifth of the total, the fabric shall be dutiable under the corresponding item of Class G.

Fabrics composed of three or more materials shall be dutiable according to Rule 3.

| No. | Articles.   | Rates of Duty. |
|-----|---|----------------|
|     |   | Dol. c.        |
| 584 | Bristles and animal hair of all kinds, including hair of the camel, vicuña and the Angora and Cashmere goats, n.o.p. . . . . N.W. kilo. | 0 12           |
| 585 | Wool, unwashed. . . . . G.W. 100 kilos.   | 3 00           |
|     | (a) The same, combed and prepared for yarns, and wool waste, carded. . . . .  | 5 50           |
|     | (b) The same, combed and prepared for yarns, and wool waste, carded. . . . . G.W. 100 kilos.  | 7 00           |
| 586 | Yarns, wool and worsted:  |                |
|     | (a) Spun and twisted, unbleached in the grease. N.W. kilo.  | 0 32           |
|     | (b) Same bleached, washed or dyed. . . . .  | 0 65           |

| No. | Articles.  | Rates of Duty. |
|-----|--|----------------|
|     |  | Dol. c.        |
| 587 | Brushes of bristles or hair, with backs or mountings of any material except gold, silver, ivory, mother-of-pearl, tortoise-shell and similar fine materials:   |                |
|     | (a) Tooth, nail and moustache brushes. . . . . N.W. kilo.  | 1 00           |
|     | (b) Face and shaving brushes. . . . .  | 0 75           |
|     | (c) Hair, clothes and hat brushes. . . . .   | 0 70           |
|     | (d) Bath and friction brushes. . . . .   | 0 75           |
|     | (e) Shoe, scrubbing and horse brushes. . . . .   | 0 30           |
|     | (f) Floor and dust brushes. . . . .  | 0 25           |
|     | (g) Paint, whitewash and varnish brushes. . . . .  | 0 00           |
|     | (h) Artists' brushes. . . . .  | 1 00           |
|     | (i) Hair pencils, with mountings of quills. . . . .  | 1 30           |
|     | (j) Brushes, n.o.p. . . . .  | 0 25           |
| 588 | Manufactures of bristles or hair, n.o.p. . . . .   | 0 75           |
|     | <i>Note.</i> —None of the articles classified under item 588 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>   |                |
| 589 | Mixed fabrics of wool, flock wool, hair, or wastes thereof, having either warp or wett entirely of cotton or other vegetable fibre (except velvets, plushes and pile fabrics), weighing per square metre:  |                |
|     | (a) Not more than 120 grammes. . . . . N.W. kilo.  | 0 75           |
|     | (b) Over 120 but not more than 200 grammes. . . . .  | 1 00           |
|     | (c) Over 200 grammes. . . . .  | 1 15           |
| 590 | Fabrics of wool, flock wool, hair, or wastes thereof, pure or mixed, n.o.p., weighing per square metre:  |                |
|     | (a) Not more than 120 grammes. . . . . N.W. kilo.  | 0 90           |
|     | (b) Over 120 but not more than 200 grammes. . . . .  | 1 10           |
|     | (c) Over 200 grammes. . . . .  | 1 50           |
| 591 | Cashmere and broadcloth, pure wool. . . . .  | 1 60           |
|     | <i>Note.</i> —None of the fabrics classified under items 589, 590 and 591 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>  |                |
| 592 | Felt of wool or hair, mixed or not with cotton or other vegetable fibres:  |                |
|     | (a) Saddle blankets or pads, and other articles of felt, wool or hair, n.o.p. . . . .  | 0 70           |
| 593 | Tassels, cords and tasselled cords of wool or hair, even if in part of wool or other stiffening material. . . . . N.W. kilo.   | 1 25           |
| 594 | Woolen slipper cloth, mixed or not with cotton or other vegetable fibres. . . . .  | 2 75           |
| 595 | Tapestry of wool, flock wool, hair, or wastes thereof, or similar fabrics for upholstering furniture or for curtains and similar articles. . . . . N.W. kilo.  | 4 90           |
|     | (a) The same, made up into table covers, curtains or similar articles, with a flat surface. . . . . N.W. kilo.   | 1 40           |
| 596 | Fabrics mentioned in item 593, embroidered, woven or trimmed in part with metal threads, beads or tinsel (even in slight proportion). . . . .  | 1 40           |
|     | (a) The same, made up into table covers, curtains and similar articles. . . . . N.W. kilo.   | 2 00           |
| 597 | Carpets and rugs of wool and hair, or of wool or hair mixed with cotton, jute or other vegetable fibre, in any proportion. . . . . N.W. kilo.  | 0 45           |
| 598 | Knit goods of wool or hair, with or without headwear: Shirts, jerseys, undershirts and drawers for men or women. . . . . N.W. kilo.  | 1 60           |
| 599 | Stockings and socks. . . . .   | 2 00           |
|     | <i>Note.</i> No articles classified under items 598 and 599 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>  |                |
| 600 | Shawls and other articles of wool or hair, knitted, n.o.p. . . . .   | 1 75           |
| 601 | Shawls, scarves and similar articles in general, of wool or hair fabrics (not knitted), cut, or in pieces with designs or markings to indicate their ultimate use as shawls or scarves. . . . . N.W. kilo.   | 1 75           |
|     | (a) The same, embroidered, even in slight proportion, or with applique work, trimming, lace or drawn work. . . . . N.W. kilo.  | 2 25           |
|     | <i>Note.</i> No article classified under items 600 and 601 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>   |                |
| 602 | Blankets, wool and woollen blanket cloth. . . . . N.W. kilo.   | 0 33           |
| 603 | Articles made of woollen blanket cloth. . . . .  | 0 34           |
| 604 | Elastic bands, tape or fabrics of wool or hair, manufactured with threads of elastic rubber. . . . . N.W. kilo.  | 0 70           |
| 605 | The same, made up into articles. . . . .   | 1 00           |
| 606 | Ribbons, braid, tape, galloons and trimmings of wool or hair, n.o.p. . . . . N.W. kilo.  | 1 25           |
| 607 | Shirts, undershirts and drawers of wool or hair (not knitted), for men, women or children. . . . . N.W. kilo.  | 1 20           |
|     | <i>Note.</i> —No article classified under item 607 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>   |                |
| 608 | Wearing apparel for women and children, and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, capes and all other garments, wrappers, waists, skirt waists, skirts, bodices, undershirts and nightgowns: |                |
|     | (a) With principal exterior material of a mixed fabric of wool, flock wool, hair, or wastes thereof, having either the warp or the wett entirely of cotton or other vegetable fibre. . . . . N.W. kilo.  | 1 75           |
|     | (b) With principal exterior material of a fabric of wool, flock wool, hair or wastes thereof, pure or mixed. . . . . N.W. kilo.  | 1 85           |
| 609 | Wearing apparel for men and boys, finished or partly finished, plain and without trimming or embroidery, n.o.p., including coats, vests, trousers, overcoats, jumpers, nightshirts, pyjamas and similar articles:  |                |
|     | (a) With principal exterior material of a mixed fabric of wool, flock wool, hair, or wastes thereof, having either the warp or the wett entirely of cotton or other vegetable fibre. . . . . N.W. kilo.  | 1 75           |
|     | (b) With principal exterior material of a fabric of wool, flock wool, hair or wastes thereof, pure or mixed. . . . . N.W. kilo.  | 1 94           |
|     | <i>Note a.</i> Any of the articles classified under items 607-609 inclusive, which are broadened, embroidered, trimmed or have drawn or applique work or metallic threads, shall   |                |

| Nos.  | Articles.  | Rates of Duty.<br>Dol. c. | Nos.   | Articles.  | Rates of Duty.<br>Dol. c. |
|---|--|---------------------------|--|--|---------------------------|
| be dutiable as provided, with the surtaxes stated in Rule 11, 12 or 16.   |  |                           |  |  |                           |
| <i>Note b.</i> Articles classified under items 608 and 609 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>  |  |                           |  |  |                           |
| 610   | All articles, goods, or manufactures of wool, flock wool or wastes thereof, n.o.p.,  | 1 00                      | 625  | Corsets, silk, plain   | N.W. kilo. 3 60           |
| <i>Note.</i> None of the articles classified under item 610 shall be subject to a lower rate of duty than 35 % <i>ad val.</i>   |  |                           |  |  |                           |
| <b>CLASS G.—SILK AND MANUFACTURES THEREOF.</b>  |  |                           |  |  |                           |
| <i>Note.</i> In accordance with Rule 4, all fabrics containing silk threads, the number of which, computed in the warp and weft, exceeds one-fifth of the total number of threads, shall be dutiable under the corresponding items of Class G.  |  |                           |  |  |                           |
| <i>Note.</i> Made-up articles, including wearing apparel, whose principal exterior material is a fabric containing silk threads, shall be dutiable under the corresponding items of Class G.  |  |                           |  |  |                           |
| 611   | Silk waste and cocoons.  | N.W. kilo. 2 00           | 626  | Silk elastic bands, braids, ribbons, tape or fabrics, manufactured with threads of rubber elastic  | N.W. kilo. 3 60           |
| 612   | Spun silk, twisted or not, including chenille.   | " 2 50                    | 627  | Neckties, silk or artificial silk  | " 4 00                    |
| <i>Note.</i> —The net weight of articles classified under item 612 shall include the weight of bobbins, spools or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.                            |  |                           |  |  |                           |
| 613   | Mixed fabrics of natural or artificial silk, with either warp or weft entirely of cotton or other vegetable fibres (except plushes, velvets, velveteens, or pile fabrics), and fabrics of artificial silk, weighing per square metre:  | " 1 00                    | 628  | Umbrella or parasol covers, natural or artificial silk, Per doz.   | " 5 00                    |
| (a) Up to 25 grammes ..... N.W. kilo. 4 00  |  |                           |  |  |                           |
| (b) Over 25 grammes, but not more than 50 grammes ..... N.W. kilo. 2 50   |  |                           |  |  |                           |
| (c) Over 50 grammes ..... " 3 00  |  |                           |  |  |                           |
| 614   | Fabrics of silk, pure or mixed with other fibres or filaments in any proportion, n.o.p., weighing per square metre:  | " 3 00                    | 629  | Shoe or corset laces, silk, flat, round, tubular or twisted, separated or not  | N.W. kilo. 1 20           |
| (a) Up to 25 grammes ..... N.W. kilo. 5 00  |  |                           |  |  |                           |
| (b) Over 25 grammes, but not more than 50 grammes ..... N.W. kilo. 3 50   |  |                           |  |  |                           |
| (c) Over 50 grammes ..... " 4 00  |  |                           |  |  |                           |
| <i>Note a.</i> —Measurements of plaits or crepe'd fabrics shall be taken with the folds or plaits extended.   |  |                           |  |  |                           |
| <i>Note b.</i> —No fabric classified under items 615 and 611 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>  |  |                           |  |  |                           |
| 615   | Ribbons, braids, tape and galloons of natural or artificial silk, or natural or artificial silk mixed with other fibres or filaments in any degree or proportion; also trimmings in general of similar manufacture, n.o.p. (other than laces)  | 5 00                      | 630  | Oiled silk for surgical purposes   | " 1 75                    |
| 616   | Fringes and trimmings (except laces) of natural or artificial silk, not in any of the forms mentioned in item 615  | N.W. kilo. 4 50           | 631  | Watch gears and eyeglass cords of natural or artificial silk   | " 4 00                    |
| 617   | Articles made up entirely or in chief value of the trimmings, ribbons, bands or galloons mentioned in items 615 and 616  | N.W. kilo. 7 00           | 632  | Artificial flowers, fruits, seeds, leaves, stems or pistils, or parts thereof, silk or artificial silk   | " 3 00                    |
| <i>Note.</i> Articles classed under items 615-617 inclusive, shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>  |  |                           |  |  |                           |
| 618   | Tulle and nettings of all kinds, of natural or artificial silk   | N.W. kilo. 6 00           | 633  | All articles, objects or manufactures, natural or artificial silk, n.o.p.  | N.W. kilo. 3 00           |
| <i>Note.</i> —Tulle or netting less than 45 centimetres in width shall be dutiable as lace and therefore shall not be classified under item 618.  |  |                           |  |  |                           |
| 619   | Laces of any kind, of natural or artificial silk   | N.W. kilo. 7 00           | <i>Note.</i> —None of the articles classified under item 633 shall be subject to a lower rate of duty than 40 % <i>ad val.</i> |  |                           |
| 620   | Articles made up entirely or in chief value of tulle, netting or lace, of natural or artificial silk   | N.W. kilo. 8 50           | <b>CLASS H.—PAPER AND MANUFACTURES THEREOF.</b>  |  |                           |
| <i>Note.</i> Articles classified under items 618-620 inclusive, shall be subject to a lower rate of duty than 45 % <i>ad val.</i>   |  |                           |  |  |                           |
| 621   | Natural or artificial silk, knitted, with or without needlework:   | " 3 00                    | 634  | Paper pulp and wood pulp for the manufacture of paper  | G.W. 100 kilos. 0 50      |
| (a) Shirts, jerseys, undershirts and drawers, for men and women ..... N.W. kilo. 5 00   |  |                           |  |  |                           |
| (b) Stockings and socks ..... " 5 50  |  |                           |  |  |                           |
| (c) Gloves and mittens ..... " 7 00   |  |                           |  |  |                           |
| (d) Shawls, knitted (not lace) ..... " 7 00   |  |                           |  |  |                           |
| <i>Note.</i> Articles classified under item 621 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>   |  |                           |  |  |                           |
| 622   | Shawls, scarves, mantillas and similar articles, of natural or artificial silk, woven (not of lace or knitted) or in pieces with designs or markings to indicate their ultimate use as shawls or scarves   | N.W. kilo. 7 00           | 635  | Paper cuttings or waste, suitable only for use in the manufacture of paper   | G.W. 100 kilos. 0 50      |
| (a) The same, embroidered, even in slight proportion, or with appliqué, trimmings, lace or drawn work ..... N.W. kilo. 7 50   |  |                           |  |  |                           |
| 623   | Handkerchiefs of natural or artificial silk, cut or in pieces, with designs or markings to indicate their ultimate use as handkerchiefs  | N.W. kilo. 7 00           | 636  | Common wrapping paper, including straw and wood paper, and old newspapers  | G.W. 100 kilos. 0 50      |
| (a) The same, embroidered, even in slight proportion, or with appliqué, trimmings, lace or drawn work ..... N.W. kilo. 7 50   |  |                           |  |  |                           |
| <i>Note.</i> Articles classified under items 622 and 623 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>  |  |                           |  |  |                           |
| 624   | Wearing apparel for men, women and children, and made-up articles, finished or partly finished, plain and without trimming or embroidery, n.o.p., including dresses, wrappers, capes and all other garments, shirts, shirt waists, skirts, underclothing (not knitted), coats, vests, trousers, night-shirts and pyjamas | N.W. kilo. 7 50           | 637  | Manila paper   | G.W. 100 kilos. 4 00      |
| (a) With principal exterior material of a mixed fabric of silk, with either the warp or the weft entirely of cotton or other vegetable fibre ..... N.W. kilo. 4 00  |  |                           |  |  |                           |
| (b) With principal exterior material of a fabric of silk, pure or mixed with other fibres, in any proportion, n.o.p. .... N.W. kilo. 7 50   |  |                           |  |  |                           |
| <i>Note a.</i> Any of the articles classified under item 624 which are brocaded, embroidered, trimmed or having drawn or appliqué work, shall be dutiable at the rates therein provided, with the surtaxes stated in Rule 11 or 12.   |  |                           |  |  |                           |
| <i>Note b.</i> Articles classified under item 624 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>   |  |                           |  |  |                           |
| 625   | Corsets, silk, plain   | N.W. kilo. 3 60           | 638  | Paper for newspapers   | G.W. 100 kilos. 0 25      |
| <i>Note.</i> Articles classified under item 625 shall not be subject to a lower rate of duty than 40 % <i>ad val.</i>   |  |                           |  |  |                           |
| 626   | Silk elastic bands, braids, ribbons, tape or fabrics, manufactured with threads of rubber elastic  | N.W. kilo. 3 60           | 639  | Paper for printing books, pamphlets, magazines, etc.   | G.W. 100 kilos. 6 50      |
| (a) The same, manufactured into articles ..... " 4 00   |  |                           |  |  |                           |
| 627   | Neckties, silk or artificial silk  | " 4 00                    | 640  | Paper, printed, dyed or coloured, plain or figured, for book-binding and other purposes  | N.W. kilo. 0 07           |
| <i>Note.</i> —None of the articles classified under items 626 and 627 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>   |  |                           |  |  |                           |
| 628   | Umbrella or parasol covers, natural or artificial silk, Per doz.   | " 5 00                    | 641  | Paper, bronzed, gilt, silvered or velveted, other than wall paper  | N.W. kilo. 0 35           |
| (a) Umbrella or parasol skeletons, natural or artificial silk, Per dozen ..... 1 20   |  |                           |  |  |                           |
| 629   | Shoe or corset laces, silk, flat, round, tubular or twisted, separated or not  | N.W. kilo. 1 20           | 642  | Writing paper for letters, blank books, bonds and records, and surface-coated (calendered) paper of all kinds, n.o.p., unprinted, white or coloured, ruled or unruled, cut to size or in large sheets        | N.W. kilo. 0 10           |
| 630   | Oiled silk for surgical purposes   | " 1 75                    | 643  | Cloth-lined envelopes  | " 0 20                    |
| 631   | Watch gears and eyeglass cords of natural or artificial silk   | " 4 00                    | 644  | Manila envelopes of any size   | " 0 15                    |
| 632   | Artificial flowers, fruits, seeds, leaves, stems or pistils, or parts thereof, silk or artificial silk   | " 3 00                    | 645  | Envelopes, n.o.p.  | " 0 14                    |
| 633   | All articles, objects or manufactures, natural or artificial silk, n.o.p.  | N.W. kilo. 3 00           | 646  | Paper with printed headings, billheads, bills of lading, receipts, drafts and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not | N.W. kilo. 0 40           |
| <i>Note.</i> —None of the articles classified under item 633 shall be subject to a lower rate of duty than 40 % <i>ad val.</i>  |  |                           |  |  |                           |
| <b>CLASS H.—PAPER AND MANUFACTURES THEREOF.</b>   |  |                           |  |  |                           |
| 634   | Paper pulp and wood pulp for the manufacture of paper  | G.W. 100 kilos. 0 50      | 647  | Cloth-lined envelopes  | " 0 20                    |
| 635   | Paper cuttings or waste, suitable only for use in the manufacture of paper   | G.W. 100 kilos. 0 50      | 648  | Manila envelopes of any size   | " 0 15                    |
| 636   | Common wrapping paper, including straw and wood paper, and old newspapers  | G.W. 100 kilos. 0 50      | 649  | Envelopes, n.o.p.  | " 0 14                    |
| 637   | Manila paper   | G.W. 100 kilos. 4 00      | 650  | Paper with printed headings, billheads, bills of lading, receipts, drafts and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not | N.W. kilo. 0 40           |
| <i>Note.</i> The paper classified under items 636 and 637, if manufactured into bags for holding goods, shall be dutiable under the respective items, with a surtax of 30 %. If printed, whether in sheets or bags, it shall be dutiable under the respective items, with a surtax of 50 %. |  |                           |  |  |                           |
| 638   | Paper for newspapers   | G.W. 100 kilos. 0 25      | 651  | Blank music paper  | N.W. kilo. 0 12           |
| 639   | Paper for printing books, pamphlets, magazines, etc.   | G.W. 100 kilos. 6 50      | 652  | Albums for drawings, photographs and post cards, with covers of wood or of cardboard, or bound in cotton or paper cloth  | N.W. kilo. 0 25           |
| 640   | Paper, printed, dyed or coloured, plain or figured, for book-binding and other purposes  | N.W. kilo. 0 07           | 653  | The same, with covers of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell                       | N.W. kilo. 0 60           |
| 641   | Paper, bronzed, gilt, silvered or velveted, other than wall paper  | N.W. kilo. 0 35           | 654  | The same, with covers of any kind, ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell, in addition <i>ad val.</i>  | N.W. kilo. 25 %           |
| 642   | Writing paper for letters, blank books, bonds and records, and surface-coated (calendered) paper of all kinds, n.o.p., unprinted, white or coloured, ruled or unruled, cut to size or in large sheets  | N.W. kilo. 0 10           | 655  | Engravings, etchings, photographs, maps and charts, n.o.p.   | N.W. kilo. 0 35           |
| 643   | Cloth-lined envelopes  | " 0 20                    | 656  | Purposes, bands and wrappers for cigars, cigarettes or other papers, lithographic, cromo-lithographic, etc.  | N.W. kilo. 0 16           |
| 644   | Manila envelopes of any size   | " 0 15                    | (a) Up to 3 printings or colours ..... N.W. kilo. 0 16   |  |                           |
| 645   | Envelopes, n.o.p.  | " 0 14                    | (b) From 4 to 7 printings or colours ..... " 0 30  |  |                           |
| 646   | Paper with printed headings, billheads, bills of lading, receipts, drafts and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not   | N.W. kilo. 0 40           | (c) From 8 to 13 ..... " 0 60  |  |                           |
| 647   | Cloth-lined envelopes  | " 0 20                    | <i>Note.</i> —Articles dutiable under item 649, if printed, shall be subject to a surtax of 50 %.                              |  |                           |
| 648   | Manila envelopes of any size   | " 0 15                    | 649  | Blank books, ruled or not, with numbered pages or not, bound with covers of paper, cloth, strawboard or cardboard, with or without laces and corners of leather  | N.W. kilo. 0 18           |
| 649   | Envelopes, n.o.p.  | " 0 14                    | (a) The same, printed even in a slight degree ..... 0 24   |  |                           |
| 650   | Paper with printed headings, billheads, bills of lading, receipts, drafts and the like, all of these and similar articles, printed but not engraved or lithographed, loose or in books or pads, bound or not   | N.W. kilo. 0 40           | 650  | Packet notebooks, leaves not to exceed 200 square centimetres in area  | N.W. kilo. 0 25           |
| 651   | Blank music paper  | N.W. kilo. 0 12           | <i>Note.</i> When the leaves of packet notebooks exceed 200 square centimetres in area they shall be dutiable under item 649.  |  |                           |
| 652   | Albums for drawings, photographs and post cards, with covers of wood or of cardboard, or bound in cotton or paper cloth  | N.W. kilo. 0 25           | 651  | Blank music paper  | N.W. kilo. 0 12           |
| 653   | The same, with covers of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell   | N.W. kilo. 0 60           | 652  | Albums for drawings, photographs and post cards, with covers of wood or of cardboard, or bound in cotton or paper cloth  | N.W. kilo. 0 25           |
| 654   | The same, with covers of any kind, ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell, in addition <i>ad val.</i>  | N.W. kilo. 25 %           | 653  | The same, with covers of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell                       | N.W. kilo. 0 60           |
| 655   | Engravings, etchings, photographs, maps and charts, n.o.p.   | N.W. kilo. 0 35           | 654  | The same, with covers of any kind, ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell, in addition <i>ad val.</i>  | N.W. kilo. 25 %           |
| 656   | Purposes, bands and wrappers for cigars, cigarettes or other papers, lithographic, cromo-lithographic, etc.  | N.W. kilo. 0 16           | 655  | Engravings, etchings, photographs, maps and charts, n.o.p.   | N.W. kilo. 0 35           |
| (a) Up to 3 printings or colours ..... N.W. kilo. 0 16  |  |                           |  |  |                           |
| (b) From 4 to 7 printings or colours ..... " 0 30   |  |                           |  |  |                           |
| (c) From 8 to 13 ..... " 0 60   |  |                           |  |  |                           |



## CLASS H.—PAPER AND MANUFACTURES THEREOF continued.

| No.   | Articles.  | Rates of Duty, Dol. c. |
|-------|--|------------------------|
| (d)   | Of more than 13 printings or colours, including all articles printed wholly or in part in metal leaf   | 1 20                   |
| Note. | Embossing or dry printing or stamping, without colour, shall be counted as one print; printing with metal powder shall be counted as three prints. |                        |
| 657   | Wall paper, embossed, bronzed, gilt, silvered or velveted  | 0 16                   |
| 658   | Wall paper of any other kind, and paper for lining and covering trunks or valises  | 0 08                   |
| 659   | Sandpaper and other abrasive paper and cloth n.o.p.  | 0 05                   |
| 660   | Blotting paper, cut or munt (even if printed)  | 0 08                   |
| 661   | Oiled or waxed paper of any kind, including mimeographing paper and oiled paper for copying  | 0 04                   |
| 662   | Copying, tissue and silk paper   | 0 12                   |
| (e)   | The same, in books, sheets, rolls, n.o.p.  | 0 20                   |
| 663   | Toilet paper of any kind, in rolls or packages   | 0 05                   |
| 664   | Paper rolls for the automatic or mechanical production of music  | 0 40                   |
| 665   | Stereotype paper, drawing and tracing paper and cloth  | 0 05                   |
| 666   | Crêpe, filter and other paper n.o.p.   | 0 10                   |
| 667   | Albuenen paper   | 0 20                   |
| 668   | Sensitized paper   | 0 50                   |
| 669   | Carbon paper   | 0 50                   |
| 670   | Cigarette paper, printed or not, in books or cut to size of a single cigarette   | 0 15                   |
| (a)   | The same, in rolls or in other forms   | 0 10                   |
| 671   | Bristol board and cardboard, glazed or surface coated, in sheets   | 0 14                   |
| 672   | Pasteboard and board in sheets, n.o.p.   | 0 04                   |
| 673   | Photographic mounts, index cards, button cards, and cards for similar uses, of cardboard and Bristol board, N.W. kilo.                             | 0 12                   |
| 674   | Boxes, not fancy, of common cardboard or pasteboard, set up or not, or folding, including letter files   | 0 10                   |
| 675   | Boxes, of cardboard or Bristol board, n.o.p.   | 0 20                   |
| 676   | Paper napkins, lanterns and patterns of any kind   | 0 20                   |
| 677   | Playing cards of any kind  | 0 40                   |
| 678   | Prepared paper for roofing, partition walls, or sheathing vessels  | 1 50                   |
| 679   | Artificial flowers, buds, fruits, leaves, seeds, pistils or stems, of paper, or parts thereof  | 1 00                   |
| 680   | Travelling bags, handbags, satchels and the like, of cardboard, without leather parts, other than corners, straps and strap guards                 | 0 30                   |
|       | Paper bands or ribbons   |                        |
| 681   | For telegraphic instruments  | 0 10                   |
| 682   | For other uses   | 0 20                   |
| 683   | Blackboard or slate paper  | 0 08                   |
| (a)   | Slates or boards made thereof  | 0 15                   |
| 684   | Postcards of any kind, whether or not printed and with or without photographs  | 0 25                   |
|       | Paper pulp and carton pierre (papier mâché)  |                        |
| 685   | Unmanufactured   | 0 03                   |
| 686   | Manufactured   | 0 12                   |
| 687   | Toys, balloons, confetti, serpentines, and games, paper or cardboard   | 0 20                   |
| 688   | Ply and insect paper, poisoned or gummed   | 0 03                   |
| 689   | All other manufactures of paper, pasteboard and cardboard, or of which these are the material of chief value, N.W. kilo.                           | 0 25                   |

## CLASS I.—WOOD AND OTHER VEGETABLE MATERIALS AND MANUFACTURES THEREOF.

## GROUP I.—Wood and manufactures thereof.

Note. The following shall be considered as fine woods:

|                   |              |              |
|-------------------|--------------|--------------|
| Amaranth.         | Ironwood.    | Plum.        |
| Apple.            | Jasmin.      | Pomegranate. |
| Bird's eye maple. | Lemon.       | Rosewood.    |
| Camphor.          | Lignum vite. | Sabine.      |
| Cedar.            | Mahogany.    | Sandalwood.  |
| Cherry.           | Mellar.      | Satinwood.   |
| Rhoxy.            | Narra.       | Teak.        |
| Hazel.            | Olive.       | Walnut.      |
| Italy.            | Orange.      | Yew.         |

Logs, posts, timbers and planks, dovetailed or planed or not, beams, masts and timbers for shipbuilding:

|     |                  |                 |      |
|-----|------------------|-----------------|------|
| 690 | Of ordinary wood | Per cubic metre | 1 00 |
| 691 | Of fine wood     |                 | 1 60 |

Shooks for boxes, trunks and coffins:

|     |                  |                 |      |
|-----|------------------|-----------------|------|
| 692 | Of ordinary wood | G.W. 100 kilos. | 1 00 |
| 693 | Of fine wood     |                 | 1 60 |

Veneers of fine wood for cabinet or for furniture manufacture

|     |  |                 |      |
|-----|--|-----------------|------|
| 694 |  | G.W. 100 kilos. | 8 00 |
|-----|--|-----------------|------|

Laths of wood for use on which plaster is spread. Per 1,000

|     |          |  |      |
|-----|----------|--|------|
| 695 | Rhingles |  | 0 75 |
|-----|----------|--|------|

696 Strips of wood, planed or not, for blinds

|     |  |            |      |
|-----|--|------------|------|
| 697 |  | G.W. kilo. | 0 06 |
|-----|--|------------|------|

698 Window blinds, screens or shades of wood not specially mentioned

|     |  |            |      |
|-----|--|------------|------|
| 699 |  | G.W. kilo. | 0 08 |
|-----|--|------------|------|

700 Wooden ladders and stairways, of all kinds

|     |  |  |      |
|-----|--|--|------|
| 701 |  |  | 4 00 |
|-----|--|--|------|

Doors, window frames for same, and lattice or grille work:

|     |                |                 |       |
|-----|----------------|-----------------|-------|
| 702 | Of common wood | G.W. 100 kilos. | 5 00  |
| 703 | Of fine wood   |                 | 12 00 |

Mouldings of wood:

|     |   |            |      |
|-----|---|------------|------|
| 704 | Plain   | N.W. kilo. | 0 05 |
| 705 | Varnished, painted, stained, bronzed, covered or partly covered with plaster of Paris and metal point or leaf finish, whether or not made into frames, cornices, etc. | N.W. kilo. | 0 20 |

706 Wood of any kind:

(a) In staves, hoops and heads

|     |  |                 |      |
|-----|--|-----------------|------|
| 707 |  | G.W. 100 kilos. | 3 00 |
|-----|--|-----------------|------|

(b) In barrels or kegs, not water-tight: and in buckets or tubs, water-tight or not

|     |  |                 |      |
|-----|--|-----------------|------|
| 708 |  | G.W. 100 kilos. | 1 60 |
|-----|--|-----------------|------|

709 Tuns, pipes, horse-bells, barrels, kegs, tanks, and other similar wooden receptacles, water-tight, imported separately or as containers for merchandise, not dutiable on the gross weight, having a capacity of:

(a) Up to 3 litres

|     |  |      |      |
|-----|--|------|------|
| 710 |  | Each | 0 10 |
|-----|--|------|------|

| Nos.  | Articles.  | Rates.          |
|-------|--|-----------------|
|       |  | Duty.           |
|       |  | Dol. c.         |
| (b)   | Over 3 litres and not exceeding 10 litres  | Each            |
| (c)   | " 10 " " " 50 " " " "  | "               |
| (d)   | " 50 " " " " 120 " " " "   | "               |
| (e)   | " 120 " " " " 240 " " " "  | "               |
| (f)   | " 240 " " " " 480 " " " "  | "               |
| (g)   | " 480 " " " " 960 " " " "  | "               |
| (h)   | " 960 " " " " 2,400 " " " "  | "               |
| (i)   | Exceeding 2,400 litres   | "               |
| 706   | Furniture of Vienna or other bent wood, assembled or not, and all parts thereof  | G.W. 100 kilos. |
|       | Folding chairs or stools, complete or not:   |                 |
| 707   | Not covered with fabrics   | "               |
| 708   | Covered wholly or in part with cotton, or fabrics of other vegetable fibres, or with cane  | G.W. 100 kilos. |
| 709   | Covered with other material  | "               |
| 710   | Of common wood   | G.W. 100 kilos. |
| 711   | Same, imported incomplete  | "               |
| 712   | Of common wood, with seats or backs of cane or straw   | G.W. 100 kilos. |
|       | Same, imported incomplete  | "               |
| 713   | Of common wood, with backs or seats upholstered or covered with cotton or fabrics of other vegetable fibres or olecloth  | G.W. 100 kilos. |
|       | Same, imported incomplete  | "               |
| 714   | Of common wood, with backs, seats or arms upholstered or covered with fabrics or materials not mentioned in item 713, and parts of same when imported separately   | G.W. 100 kilos. |
| Note. | The articles classified under items 710-714 inclusive, if manufactured wholly or in part of fine woods or of common wood covered or veneered with fine woods, shall be subject to a surtax of 40 % on the rate applicable to such articles of common wood. |                 |
| 715   | Counters and bars of wood for stores and saloons   | G.W. 100 kilos. |
| 716   | Chairs for barbers, dentists and surgeons, and operating tables and parts thereof, of any material   | G.W. 100 kilos. |
| 717   | Tables for billiards, pool and similar games, complete, with all parts thereof, except cloth   | G.W. 100 kilos. |
| (a)   | Same, imported incomplete  | "               |
| (b)   | Cues for the same  | Per dozen       |
| 718   | Screens of wood, or wood covered with cotton or fabrics of other vegetable fibres or paper   | G.W. kilo.      |
| 719   | All other screens with wooden frames, including carved wooden screens  | G.W. kilo.      |
| 720   | Washstands, including bowls forming part thereof:  |                 |
| 721   | Of common wood   | "               |
| 722   | Of fine wood   | "               |
|       | Chests or trunks:  |                 |
| 723   | Of fine wood   | G.W. 100 kilos. |
| 724   | Of common wood   | "               |
| 725   | Wooden boxes or cases (cajones) of all kinds, plain or ornamented or lined with any material, n.o.p.   | N.W. kilo.      |
| (a)   | Same, lined with silk, mixed silk or plush   | "               |
| 726   | Articles of wood, turned or not:   |                 |
| (a)   | Bobbins, spindles, needle and pencil cases, boxes for pills, salves, powders and medicines   | N.W. kilo.      |
| (b)   | Handles for tools and implements, except as elsewhere provided for   | N.W. kilo.      |
| (c)   | Handles for brooms   | "               |
| (d)   | Oars and parts of boats  | G.W. kilo.      |
| (e)   | Spokes, hubs, shafts, bows, whiffletrees, neck yokes, and parts in general of common wood for vehicles, n.o.p.   | G.W. kilo.      |
| 726   | Articles of common wood:   |                 |
| (a)   | Toothpicks and shoe pegs   | N.W. kilo.      |
| (b)   | Excelsior and wood shavings  | G.W. 100 kilos. |
| 727   | Woolen bowling balls, bowling pins of all kinds, Indian clubs, dumbbells and wooden deuces   | N.W. 100 kilos. |
| 728   | Bowling alleys and all wooden parts and accessories, except pins and balls   | G.W. 100 kilos. |
| 729   | Bats of wood for baseball and cricket, golf sticks and croquet sets  | N.W. kilo.      |
| 730   | Tennis rackets, strung or not, wooden rackets  | Each            |
| (a)   | Wooden presses for tennis rackets  | "               |
| 731   | Shelves and hoops or frames for same, wooden   | N.W. kilo.      |
| 732   | Penholders, knitting or crochet needles or hooks, paper cutters, beads, rosaries and hairpins, wooden  | N.W. kilo.      |
| 733   | Bowls, potato mashers, rolling pins and kitchen utensils in general, wooden  | N.W. kilo.      |
| 734   | Spoons, forks, napkin rings, cruet frames, trays and waiters, wooden   | N.W. kilo.      |
| 735   | Rings, knobs, poles, etc., wooden, for curtains, hangings, doors and furniture   | N.W. kilo.      |
| 736   | Clothes pins, wooden   | "               |
| 737   | Washboards, washing machines and clothes wringers, of any material   | N.W. kilo.      |
| 738   | Carpenters' rules or measuring sticks, wooden, of any kind   | N.W. kilo.      |
| 739   | Other tools, instruments or implements, made principally of wood   | N.W. kilo.      |
| 740   | Shoe lasts and trees, and shapes or blocks for making hats and for other purposes, wooden  | N.W. kilo.      |
| 741   | Saddle trees and stirrups, wooden, not covered with skin or leather  | G.W. kilo.      |
| 742   | Wood buttons and frogs, or parts thereof, not covered  | N.W. kilo.      |
| 743   | Handles or heads, wooden, for canes, umbrellas, parasols, etc.   | N.W. kilo.      |
| 744   | Canes, umbrellas or parasol sticks, wooden, with or without frames, handles or heads of any material, except gold, silver, tortoise shell, ivory, jet, mother-of-pearl or similar materials  | Per dozen       |
| 745   | Same, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar materials  | Per dozen       |

| Nos.   | Articles.  | Rates of Duty.  |       | Nos. | Articles. | Rates of Duty. |    |
|--|--|-----------------|-------|------|-----------|----------------|----|
|  |  | Dol.            | c.    |      |           | Dol.           | c. |
| 746  | Fans made entirely of common wood, plain   | N.W. kilo.      | 0 35  |      |           |                |    |
|  | (a) Fans of wood, carved or covered, incrustated, inlaid or ornamented with base metals  | N.W. kilo.      | 2 00  |      |           |                |    |
|  | (b) Fans with ribs or frames of wood, covered with paper   | N.W. kilo.      | 0 70  |      |           |                |    |
|  | (c) Fans with ribs or frames of wood, covered with cotton or fabric of other vegetable fibres  | N.W. kilo.      | 2 00  |      |           |                |    |
|  | (d) Fans with ribs or frames of wood, covered with lace or other materials, u.o.p.   | N.W. kilo.      | 2 50  |      |           |                |    |
| 747  | Cigar makers' boards, tables or moulds   |                 | 0 10  |      |           |                |    |
| 748  | Wooden pipes or pipe bowls, with or without mouthpieces of rubber, horn, bone or composition   | Per dozen       | 0 45  |      |           |                |    |
|  | and in addition N.W. per kilo.   |                 | 0 40  |      |           |                |    |
| 749  | Wooden pipes, with mouthpieces of amber, ivory or tortoise shell   | Per dozen       | 4 20  |      |           |                |    |
| 750  | Wooden pipes ornamented or with parts of gold or silver  | Per dozen       | 8 40  |      |           |                |    |
| 751  | Cigar and cigarette holders, wooden  |                 | 0 20  |      |           |                |    |
|  | and in addition N.W. kilo.   |                 | 0 36  |      |           |                |    |
| 752  | Same, with parts of amber, meerschaum, tortoise shell, ivory or similar materials  | Per dozen       | 0 60  |      |           |                |    |
|  | and in addition N.W. kilo.   |                 | 1 00  |      |           |                |    |
| 753  | Same, with parts of common metals, horn, rubber, composition or bone   | Per dozen       | 0 24  |      |           |                |    |
|  | and in addition N.W. kilo.   |                 | 0 40  |      |           |                |    |
| 754  | Smokers' sets, wooden  | N.W. kilo.      | 0 60  |      |           |                |    |
| 755  | Furniture and parts thereof, of common wood, u.o.p.  | G.W. 100 kilos. | 7 50  |      |           |                |    |
|  | (a) Same, inlaid, incrustated or gilt, or upholstered, even to a slight extent   | G.W. 100 kilos. | 15 00 |      |           |                |    |
| 756  | Furniture and parts thereof, of fine wood or common wood, veneered wholly or in part with fine wood, u.o.p.  | G.W. 100 kilos. | 15 00 |      |           |                |    |
|  | (a) Same, inlaid, incrustated or gilt, or upholstered, even to a slight extent   | G.W. 100 kilos. | 25 00 |      |           |                |    |
| 757  | All articles of wood, n.o.p.   | G.W. kilo.      | 0 14  |      |           |                |    |
| GROUP II.—Rushes, corn husks, seaweeds, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, coir and similar materials.  |  |                 |       |      |           |                |    |
| 758  | Rushes, corn husks, seaweeds, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, coir and similar materials, u.o.p.   | G.W. 100 kilos. | 6 00  |      |           |                |    |
|  | (c) Same, dyed, but not further manufactured   | G.W. kilo.      | 7 50  |      |           |                |    |
| 759  | The same, twisted into cordage   | G.W. kilo.      | 0 06  |      |           |                |    |
| 760  | The same, split or cut for chair seats, furniture, etc.  |                 | 0 08  |      |           |                |    |
| 761  | Mats or matting for floors, beds or walls, of any of the materials mentioned in item 758   | G.W. kilo.      | 0 09  |      |           |                |    |
| 762  | Door mats of the same materials  |                 | 0 15  |      |           |                |    |
| 763  | Blinds or shades of the same materials   | N.W. kilo.      | 0 12  |      |           |                |    |
| 764  | Cartrains of any kind, of the same materials   |                 | 0 15  |      |           |                |    |
| 765  | Screens of the same materials, covered or not with cotton or fabrics of other vegetable fibres or paper  | N.W. kilo.      | 0 12  |      |           |                |    |
| 766  | Screens of the same materials, covered with silk or materials other than those mentioned in item 765   | N.W. kilo.      | 0 25  |      |           |                |    |
| 767  | Packing bags or matting of the same materials G.W. 100 kilos.  |                 | 6 00  |      |           |                |    |
| 768  | Bottle covers of the same materials  |                 | 3 00  |      |           |                |    |
| 769  | Hat braids of the same materials or of gummed cotton   | G.W. kilo.      | 0 40  |      |           |                |    |
| 770  | Ship fenders of the same materials   | G.W. 100 kilos. | 6 00  |      |           |                |    |
| 771  | Furniture of all kinds of the same materials, n.o.p.   |                 | 12 00 |      |           |                |    |
| 772  | Trunks, travelling bags or hampers of any kind, of the same materials  | N.W. kilo.      | 0 30  |      |           |                |    |
| 773  | Baskets of the same materials, n.o.p.  | N.W. kilo.      | 0 15  |      |           |                |    |
| 774  | Work baskets of the same materials, lined with cotton, with fabrics of other vegetable fibres or wool, fitted or not   | N.W. kilo.      | 0 50  |      |           |                |    |
| 775  | The same, lined with silk or other material not mentioned in item 774, fitted or not   | N.W. kilo.      | 0 50  |      |           |                |    |
| 776  | Canes or umbrellas or parasols, of any kind, of the same materials, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl or similar materials | Per dozen       | 1 80  |      |           |                |    |
| 777  | The same, with or without frames, with handles or heads of gold, silver, tortoise shell, ivory, mother of pearl or similar fine materials  | Per dozen       | 7 20  |      |           |                |    |
|  | Japanese or Chinese umbrellas of the same materials:   |                 |       |      |           |                |    |
|  | Covered with paper   | N.W. kilo.      | 0 15  |      |           |                |    |
|  | Covered with other materials   | N.W. kilo.      | 0 30  |      |           |                |    |
| 779  | Cigarette holders, cigar holders and pipe stems of the same material   | N.W. kilo.      | 0 60  |      |           |                |    |
| 781  | Pipes and bowls of the same materials and corn-cob pipes   | Per dozen       | 0 18  |      |           |                |    |
| 782  | Brushes of all kinds, of the same materials  | N.W. kilo.      | 0 10  |      |           |                |    |
| 783  | Brooms of the same material, with or without handles   | Per dozen       | 1 00  |      |           |                |    |
|  | Fans of the same materials:  |                 |       |      |           |                |    |
| 784  | Covered with cotton or other fabrics of vegetable fibre or with paper  | N.W. kilo.      | 0 60  |      |           |                |    |
| 785  | Covered with other materials, n.o.p.   |                 | 2 00  |      |           |                |    |
| 786  | Palm-leaf fans   |                 | 0 25  |      |           |                |    |
| 787  | Other articles of the same material, not mentioned elsewhere   | N.W. kilo.      | 0 30  |      |           |                |    |
| Note.—"The same" (or "The same materials"), whenever used in Group II., of Class I., shall be held to include manufactures of articles made chiefly of any of the materials mentioned in item 758. |  |                 |       |      |           |                |    |
| GROUP III.—Cork and manufactures thereof.  |  |                 |       |      |           |                |    |
| 788  | Cork bark in the rough   | G.W. 100 kilos. | 5 00  |      |           |                |    |
| 789  | Cork sheets, strips, cubes or blocks for paving, paving bricks or tubes  | G.W. 100 kilos. | 10 00 |      |           |                |    |
| 790  | Cork dust or crumbs  | G.W. kilo.      | 7 50  |      |           |                |    |
| 791  | Cork stoppers  | N.W. kilo.      | 0 15  |      |           |                |    |
| 792  | Other manufactures of cork, combined or not with other material, except hats, provided cork is the material of chief value   | N.W. kilo.      | 0 35  |      |           |                |    |
| CLASS II.—ANIMAL PRODUCTS.   |  |                 |       |      |           |                |    |
| GROUP I.—Hides, skins, leather and manufactures thereof.   |  |                 |       |      |           |                |    |
| 793  | Skins of wool, fur or hair-bearing animals, in their natural state or tanned or dressed, n.o.p.  | N.W. kilo.      | 2 00  |      |           |                |    |
| 794  | The same, manufactured: Trimmings, wearing apparel, rugs, carpets or other articles, n.o.p.  | N.W. kilo.      | 2 50  |      |           |                |    |
| 795  | Hides and skins of all kinds, green or dried   | G.W. kilo.      | 0 02  |      |           |                |    |
| 796  | Cow hides and horse hides, tanned or dressed with the hair on  | N.W. kilo.      | 0 10  |      |           |                |    |
|  | (a) Manufactured into articles n.o.p.  |                 | 0 20  |      |           |                |    |
| 797  | Goat and sheep skins, tanned or dressed with the hair or wool on   | N.W. kilo.      | 0 40  |      |           |                |    |
| 798  | Hides, tanned without the hair, not curried:   |                 |       |      |           |                |    |
|  | (a) Cow and horse hides (not split), including sole leather  | N.W. kilo.      | 0 20  |      |           |                |    |
|  | (b) Others, including cowhide and horsehide, split   |                 | 0 30  |      |           |                |    |
|  | (c) Raw hide or tanned leather of any kind, in clippings or scraps, suitable only for filling  | N.W. kilo.      | 0 05  |      |           |                |    |
| 799  | Hides and skins, tanned and curried, dyed or prepared in any other manner:   |                 |       |      |           |                |    |
|  | (a) Sheep skins  | N.W. kilo.      | 0 20  |      |           |                |    |
|  | (b) Goat and kid skins, including glazed kid   |                 | 0 23  |      |           |                |    |
|  | (c) Pig skins  |                 | 0 40  |      |           |                |    |
|  | (d) Cow, horse and other large hides   |                 | 0 40  |      |           |                |    |
|  | (e) Cow, horse and other large hides, split, including colt skins  | N.W. kilo.      | 0 30  |      |           |                |    |
|  | (f) Bull skins   |                 | 0 20  |      |           |                |    |
|  | (g) Alligator skins, in any state of preparation or raw  | N.W. kilo.      | 1 50  |      |           |                |    |
|  | (h) Lizard, snake and other reptile skins, in any state of preparation or raw  | N.W. kilo.      | 1 75  |      |           |                |    |
|  | (i) Other hides or skins, not specially mentioned  |                 | 0 30  |      |           |                |    |
| 800  | Hides and skins of all kinds, varnished, lacquered or enameled: with figures, engravings or embossed, or with pyrographic work   | N.W. kilo.      | 0 40  |      |           |                |    |
| 801  | Chamois leather, parchment and glove leather, of all kinds, and gilt or bronzed hides or skins   | N.W. kilo.      | 1 00  |      |           |                |    |
| 802  | Gloves, kid  |                 | 5 50  |      |           |                |    |
| 803  | Gloves in which skin other than kid is the material of chief value   | N.W. kilo.      | 1 50  |      |           |                |    |
| 804  | Gloves, body and leg protectors, of leather, for fencing, baseball and other sports  | N.W. kilo.      | 0 50  |      |           |                |    |
| 805  | Shoes of canvas, cotton cloth and oilcloth:  |                 |       |      |           |                |    |
|  | (a) For men, No. 5 English (38 Spanish) and above  | Per pair        | 0 40  |      |           |                |    |
|  | (b) Same, smaller than No. 5 English (38 Spanish) and above  |                 | 0 35  |      |           |                |    |
|  | (c) For women, No. 1 English (33 Spanish) and above  | Per pair        | 0 36  |      |           |                |    |
|  | (d) Same, smaller than No. 1 English (33 Spanish)  |                 | 0 30  |      |           |                |    |
|  | (e) For children, smaller than No. 7 English, children's size (24 Spanish)   | Per pair        | 0 12  |      |           |                |    |
|  | (f) For babies, with flexible soles  |                 | 0 06  |      |           |                |    |
| 806  | Shoes of patent and similar leather, and of leather not mentioned in preceding paragraph, with elastic, buttons, buckles or laces:   |                 |       |      |           |                |    |
|  | (a) For men, No. 5 English (38 Spanish) and above  | Per pair        | 0 90  |      |           |                |    |
|  | (b) Same smaller than No. 5 English (38 Spanish) and above   |                 | 0 85  |      |           |                |    |
|  | (c) For women, No. 1 English (33 Spanish) and above  | Per pair        | 0 86  |      |           |                |    |
|  | (d) Same, smaller than No. 1 English (33 Spanish)  |                 | 0 75  |      |           |                |    |
|  | (e) For children, smaller than No. 7 English, children's size (24 Spanish)   | Per pair        | 0 44  |      |           |                |    |
|  | (f) For babies, with flexible soles  |                 | 0 25  |      |           |                |    |
|  | Note.—Shoes of silk cloth in whole or in part, or with ornaments of metallic threads, shall be classified under item 806, with a surtax of 20 %.   |                 |       |      |           |                |    |
| 807  | Shoes of cowhide, calfskin, horsehide, goatskin, kid, sheepskin and similar leather, with elastic, buttons, buckles or laces:  |                 |       |      |           |                |    |
|  | (a) For men, No. 5 English (38 Spanish) and above  | Per pair        | 0 90  |      |           |                |    |
|  | (b) Same, smaller than No. 5 English (38 Spanish)  |                 | 0 80  |      |           |                |    |
|  | (c) For women, No. 1 English (33 Spanish) or above   |                 | 0 70  |      |           |                |    |
|  | (d) Same, smaller than No. 1 English (33 Spanish)  |                 | 0 60  |      |           |                |    |
|  | (e) For children, smaller than No. 7 English, children's size (24 Spanish)   | Per pair        | 0 30  |      |           |                |    |
|  | (f) For babies, with flexible soles  |                 | 0 20  |      |           |                |    |
| 808  | Athletic, bicycle and boxing shoes   |                 | 0 30  |      |           |                |    |
| 809  | Shoes for laborers (zapatos)   |                 | 1 00  |      |           |                |    |
| 810  | Boots, strong, for men (botas fuertes)   |                 | 1 30  |      |           |                |    |
| 811  | Riding boots   |                 | 1 50  |      |           |                |    |
| 812  | Other boots and shoes:   |                 |       |      |           |                |    |
|  | (a) For men, No. 5 English (38 Spanish) and above  | Per pair        | 0 80  |      |           |                |    |
|  | (b) Same, smaller than No. 5 English (38 Spanish)  |                 | 0 65  |      |           |                |    |
|  | (c) For women, No. 1 English (33 Spanish) or above   |                 | 0 65  |      |           |                |    |
|  | (d) Same, smaller than No. 1 English (33 Spanish)  |                 | 0 55  |      |           |                |    |
|  | (e) For children, smaller than No. 7 English, children's size (24 Spanish)   | Per pair        | 0 25  |      |           |                |    |
|  | (f) For babies, with flexible soles  |                 | 0 12  |      |           |                |    |
| 813  | Sandals or slippers, of leather or skin  |                 | 0 15  |      |           |                |    |
|  | (a) Of other materials   |                 | 0 05  |      |           |                |    |
|  | (b) Alpargatas, with hemp or corded soles  |                 | 0 05  |      |           |                |    |
|  | Note.—Dress and dancing slippers shall be classified as shoes under item 807. If made of silk or with ornaments of metallic threads they shall be classified under item 806.                                       |                 |       |      |           |                |    |
| 814  | Carriage harness, not for carriages  | N.W. kilo.      | 0 25  |      |           |                |    |
| 815  | Carriage harness and parts thereof, including leather parts of harness and halters   | N.W. kilo.      | 0 30  |      |           |                |    |
| 816  | Riding bridles, headstalls and reins, or parts thereof, and similar articles, n.o.p.   | N.W. kilo.      | 0 60  |      |           |                |    |
| 817  | Cinches of all kinds, n.o.p.   |                 | 0 50  |      |           |                |    |
| 818  | Saddles of any kind  |                 | 0 55  |      |           |                |    |
| 819  | Leather leggings   | Per pair        | 0 75  |      |           |                |    |
| 820  | Stirrup leather and cruppers of all kinds  | N.W. kilo.      | 0 90  |      |           |                |    |

## CLASS J. ANIMAL PRODUCTS—continued.

| No.   | Articles.   | Rates of Duty, Dol. c. |
|---|---|------------------------|
| 821   | Game bags and saddlebags, wholly or in part of leather  | 0 75                   |
| 822   | Holsters of all kinds for firearms, including cartridge belts   | 0 75                   |
| 823   | Leather belts of all kinds  | 0 75                   |
| 824   | Shoe laces of leather or skin   | 1 00                   |
| 825   | Sweatbands for hats, of leather or imitation leather  | 0 50                   |
| 826   | Leather straps, other than harness parts or for power transmission  | 0 50                   |
| 827   | Leather cravats and watch chains, not jewelled  | 1 50                   |
| 828   | Trunks, travelling and hand bags, satchels and similar articles, covered with sheepskin or artificial leather; or of cloth or cardboard with leather parts other than corners, straps, strap holders and handles                                  | 0 50                   |
| 829   | Same, covered with leather other than sheepskin or artificial leather   | 0 60                   |
| 830   | Reticules, pocket books, tobacco pouches, cigar and cigarette cases, portfolios, card cases, music rolls, toilet, barber, sewing and similar cases, manufactured wholly or in part of leather, with or without accessories, and photograph frames | 1 25                   |
| 831   | Jewel and other cases, not specially mentioned, covered with natural or artificial leather  | 1 00                   |
| 832   | Leather belts or cables for power transmission and belt lacing  | 0 25                   |
| <i>Note.</i> Belts imported with machines and in the necessary quantity shall be classified therewith. If imported separately they shall be classified under the corresponding items. |   |                        |
| 833   | Machete, knife and other scabbards, wholly or in part of leather  | 0 60                   |
| 834   | Leather straps for sharpening razors  | 0 70                   |
| 835   | Leather pads for sunbathers and others  | 0 75                   |
| 836   | Balls for baseball, football and tennis   | 0 50                   |
| 837   | Other manufactures of leather, or in chief value of leather, n.o.p.   | 0 75                   |
| <i>Note.</i> The term "leather," applied to a manufactured article, shall be held to cover all hides and skins of animals, raw, tanned, prepared or not.                              |   |                        |

## GROUP II.—Feathers, intestines and manufactures thereof.

|     |   |       |
|-----|---|-------|
| 838 | Feathers, raw, dyed or curled, and fancy feathers, for adorning hats and clothing, and manufactures thereof, N.W. kilo.   | 10 00 |
| 839 | Feather dusters   | 0 50  |
| 840 | Pans covered with the feathers mentioned in item 838 or with eiderdown, with frames or ribs of ivory, mother-of-pearl, jet, tortoise shell, or of wood inlaid with these materials or with metals | 8 00  |
| 841 | Pans covered with the feathers mentioned in item 838, with frames or ribs of bone, composition, horn or wood, not inlaid  | 4 00  |
| 842 | Quill toothpicks  | 1 25  |
| 843 | Powder puffs of feathers or down  | 1 50  |
| 844 | Other feathers and manufactures thereof, n.o.p.   | 0 50  |
| 845 | Intestines and sinews of animals, manufactured or not, n.o.p.   | 2 50  |
| 846 | The same, in ligatures, including also silk and hair ligatures for surgical purposes  | 1 75  |

## CLASS K. MUSICAL INSTRUMENTS.

|  |  |                 |
|--|--|-----------------|
| 847  | Concertinas and accordions of all kinds                            | Per dozen 2 80  |
| 848  | Mouth harmonicas of all kinds                                      | Per dozen 0 12  |
| 849  | Organs not exceeding 250 kilos, in weight                          | Per dozen 0 26  |
| 850  | Barrel and portable organs, small, not weighing more than 50 kilos | Per dozen 15 00 |
| 851  | Organs not exceeding 250 kilos, in weight                          | Per dozen 5 00  |
| <i>Note.</i> Barrel and portable organs weighing more than 50 kilos, shall be classified under item 849. |  | 25 %            |
| 852  | Pianos of organs, imported separately                              | N.W. kilo. 0 15 |
| 853  | Organ or piano stools  | Each 1 00       |
| 854  | Concert-grand pianos   | Each 85 00      |
| 855  | Ordinary grand or baby-grand pianos                                | Each 70 00      |
| 856  | Upright and square pianos  | Each 40 00      |
| 857  | Pianos or automatic piano players                                  | Each 70 00      |
| 858  | Combination piano and pianolas or automatic pianos                 | Each 70 00      |

*Note.* With the articles classified under items 849 and 851-857, inclusive, there shall be allowed for each instrument the following accessories free of duty: 1 pair of candle sticks, 1 tuning key, 1 cover, 1 key cover.

*Note.* Strung frames or cases for pianos, even if imported without the other parts necessary to form complete pianos, shall be subject to the duties provided for pianos.

|     |   |                 |
|-----|---|-----------------|
| 859 | Music boxes of tin plate, wood or other material, operated by crank or spring | ad val.         |
| 860 | Metal cylinders and discs for the automatic production of music               | ad val.         |
| 861 | Violins   | N.W. kilo. 0 30 |
| 862 | Violins valued at more than \$12 each   | Each 2 00       |
| 863 | Violins valued at more than \$12 each   | Each 1 50       |
| 864 | Base violins  | ad val.         |
| 865 | Violoncellos  | N.W. kilo. 4 00 |
| 866 | Violoncellos valued at more than \$12 each                                    | Each 3 00       |
| 867 | Violoncellos valued at more than \$12 each                                    | Each 1 00       |

*Note.* Violin and other bows shall be dutiable separately under their respective items.

|     |  |           |
|-----|--|-----------|
| 868 | Guitars, zithers, autoharps, mandolins and bandores, common, of white wood   | Each 0 75 |
| 869 | The same, of fine wood, or with alternate pieces of fine and common wood, if fine wood be the material of chief value, or inlaid or ornamented with mother-of-pearl, ivory or tortoise shell | Each 0 50 |
| 870 | The same, of fine wood, or with alternate pieces of fine and common wood, if fine wood be the material of chief value, or inlaid or ornamented with mother-of-pearl, ivory or tortoise shell | Each 1 50 |
| 871 | The same, of fine wood, or with alternate pieces of fine and common wood, if fine wood be the material of chief value, or inlaid or ornamented with mother-of-pearl, ivory or tortoise shell | Each 1 00 |

| No. | Articles.   | Rates of Duty, Dol. c. |
|-----|---|------------------------|
| 866 | Harp  | Each 10 00             |
| 867 | Banjos  | Each 2 00              |
| 868 | All other musical instruments and parts thereof, of which wood is the material of chief value, n.o.p. | N.W. kilo. 0 0         |
| 869 | The same, inlaid with mother-of-pearl, tortoise shell or ivory  | N.W. kilo. 0 0         |
| 870 | Violin bows, with or without hair   | Per dozen 1 00         |
| 871 | Bows for other musical instruments  | Each 2 00              |
| 872 | Horsehair for bows, in bunches, each sufficient for 1 bow   | Per dozen bunches 0 0  |

|                       |  |                 |
|-----------------------|--|-----------------|
| 873                   | Strings for musical instruments:   |                 |
| (a)                   | Of silk, animal waste, sinews or intestines, N.W. kilo.  | 2 00            |
| (b)                   | The same, wound with wire of copper or steel, silver plated or not   | N.W. kilo. 2 00 |
| (c)                   | The same, wound with silver wire   | N.W. kilo. 2 00 |
| (d)                   | Of copper or alloys thereof of any common metal, wound with copper or alloys thereof, silver plated or not   | N.W. kilo. 1 00 |
| (e)                   | Of steel or iron, silver plated or not (except piano wire), not combined with other material, N.W. kilo.   | 1 00            |
| (f)                   | Piano wire   | N.W. kilo. 0 0  |
| 874                   | Picks of any material  | Each 1 00       |
| 875                   | All parts of violins or guitars not specially mentioned  | N.W. kilo. 1 00 |
| 876                   | Clarionets, bass and alto clarionets, flutes, piccolos, flageoles, flutes, musettes, oboes, bassoons, English horns and other reed instruments of any material except silver | Each 1 00       |
| 877                   | Reeds for any instrument except organs   | N.W. kilo. 0 0  |
| 878                   | Corsets, tubas, trombones or tubas, horns, alto and tenor horns, bugles, trumpets and other brass musical instruments, of any metal, n.o.p., except those of gold and silver | Each 1 00       |
| (a)                   | The same, silver or gold plated  | N.W. kilo. 0 25 |
| (b)                   | Parts for musical instruments of any metal (except gold and silver) n.o.p.   | N.W. kilo. 0 0  |
| (c)                   | The same, silver or gold plated  | N.W. kilo. 0 0  |
| 879                   | Bass drums   | Each 1 00       |
| 880                   | Small drums, except toy drums  | Each 0 25       |
| 881                   | Tambourines of all kinds, not toys   | Each 0 0        |
| 882                   | Jews' harps  | Each 0 25       |
| 883                   | Chinese or Japanese bells (gongs), cymbals, chimes and triangles, for bands  | N.W. kilo. 0 30 |
| Keys for instruments: |  |                 |
| 884                   | Of any material except ivory, mother-of-pearl or tortoise shell  | N.W. kilo. 0 30 |
| 885                   | Of ivory, mother-of-pearl or tortoise shell  | N.W. kilo. 1 75 |
| 886                   | Mouthpieces for musical instruments, of wood, metal, bone, composition, glass or other material, except gold or silver   | N.W. kilo. 0 30 |
| 887                   | Diapasons  | Per dozen 0 30  |
| 888                   | Metronomes   | Each 0 60       |

*Note.* All instruments classified under class K, imported in individual cases belonging thereto, shall be subject to duty on the net weight of each unit, not including interior or immediate packing. Such individual cases shall be dutiable separately under their corresponding items.

|     |  |                 |
|-----|--|-----------------|
| 889 | Cases for musical instruments:   |                 |
| (a) | Of cardboard, metal or wood, plain or covered with textiles other than silk, mixed silk or leather | N.W. kilo. 0 12 |
| (b) | Same, covered with leather, silk or mixed silk   | N.W. kilo. 0 40 |
| (c) | Of leather, lined or not   | N.W. kilo. 0 40 |

## CLASS L. MACHINERY, APPARATUS AND VEHICLES.

|   |  |              |
|---|--|--------------|
| GROUP I.—Machinery, apparatus and instruments.                                      |  |              |
| 890   | Steam boilers and engines of all kinds, including locomotives and tenders; traction and portable engines; motors for animal power; road-making machinery; hydraulic, petroleum, gasoline, naphtha and hot or compressed air motors; power and hand cranes, turntables, elevators, power pumps, well and rock drilling machinery, excavating machinery, rock crushers, concrete mixers, pile drivers, power hammers, derricks, dredges, windlasses, stamp mills and windmills; and parts thereof  | ad val. 5 %  |
| <i>Note.</i> Gasoline motors, up to 10 horse-power for boats will be admitted free. |  |              |
| 891   | Machinery for extracting oils from oleaginous nuts and seeds, ice-making and refrigerating machinery, sawmills, planers, edgers and woodworking machinery in general   | ad val. 5 %  |
| 892   | Machinery for the manufacture of cigarettes, chocolate, hats and shoes, and metal-working machinery, n.o.p.  | ad val. 5 %  |
| 893   | Machinery and apparatus for the manufacture of sugar, n.o.p., such as conveyors for cane and benne, cane mills, juice pumps and heaters, defecators, clarifiers, vacuum pans, filter presses, muscicote wagons, mixers and centrifugals  | ad val. 5 %  |
| 894   | Printing presses, paper cutters, ruling machines, type, rollers, galleys, composing sticks, galleys, and other machinery apparatus, implements and accessories for printing, lithographing and bookbinding, n.o.p.   | ad val. 5 %  |
| 895   | Appliances and apparatus, parts and cases thereof and accessories n.o.p. for mathematical, optical, astronomical, surgical, geodetic, scientific and other purposes, including thermometers, barometers, salinometers, lactometers, saccharimeters, alcoholometers, similar measuring appliances, bar, glass, rod, and other measuring glasses, thread counters, appliances for sight testing, microscopes and their slide glasses, surveyors' chains and metal measuring tapes, theodolites, transits, sextants, quadrants, compasses, sights, spirit levels and the like | ad val. 15 % |



TARIFF.] CENTRAL AMERICA—NICARAGUA.

| Nos.   | Articles.  | Rates of Duty. |    | Nos. | Articles. | Rates of Duty. |    |
|--|--|----------------|----|------|-----------|----------------|----|
|  |  | Dol.           | c. |      |           | Dol.           | c. |
| 896  | Electrical and electro-technical machinery, apparatus and appliances:  |                |    |      |           |                |    |
| (a)  | Dynamos, generators, generating sets, alternators, motors and similar machinery not specified elsewhere, transformers and storage batteries, switchboards and switches, are lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters and similar measuring apparatus, dry and wet batteries, and separate parts for any of the foregoing and articles used exclusively in the installation thereof; insulators and insulating compounds and materials used exclusively for electrical purposes, carbon and incandescent bulbs and tubes, ..... <i>ad val.</i> | 10             | 00 |      |           |                |    |
| <i>Note.</i> —The importation of telegraph and telephone instruments and apparatus is prohibited except with the special permission of the Government.   |  |                |    |      |           |                |    |
| (b)  | Cooking and heating apparatus and utensils, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments; surgical, dental and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters; other instruments, implements, utensils and articles used in connection with, for or by means of the application or production of electro-technical, thermo-electric, galvanic or galvanomagnetic force, and separate parts for any of the foregoing, not specified elsewhere, ..... <i>ad val.</i>                 | 15             | 00 |      |           |                |    |
| <i>Sewing machines:</i>  |  |                |    |      |           |                |    |
| 897  | Hand, chain-stitch, ..... Each   | 0              | 50 |      |           |                |    |
| 898  | Lock or double stitch, ..... " 2   | 0              | 00 |      |           |                |    |
| 899  | Fitted with pedals or for pedal action, ..... " 3  | 0              | 00 |      |           |                |    |
| 900  | The same, with cabinet, ..... " 2  | 0              | 00 |      |           |                |    |
| 901  | For shoemakers   |                |    |      |           |                |    |
| <i>Note.</i> —Sewing machines, knocked down, will be dutiable as follows: On the machinery, half of the rates of duty stated in items 899, 900 and 901, and on the pedestal or support, half of the same rates of duty.  |  |                |    |      |           |                |    |
| 902  | Spare and repair parts for sewing machines, ..... N.W. kilo,   | 0              | 25 |      |           |                |    |
| 903  | Dental engines and parts thereof, except tools or instruments, ..... <i>ad val.</i>  | 15             | 00 |      |           |                |    |
| 904  | Typewriters, dictaphones, mimeographs, hectographs, and other machines and apparatus for writing, duplicating and manifolding manuscript or printed matter, and separate parts for any of the foregoing, including ribbons, pads, stencils, sheets, mimeograph silks, and similar accessories, and stamp pads, n.o.p., ..... <i>ad val.</i>  | 10             | 00 |      |           |                |    |
| 905  | Adding machines, comptographs, and other computing apparatus, and separate parts and accessories thereof, including ribbons, n.o.p., ..... <i>ad val.</i>  | 15             | 00 |      |           |                |    |
| 906  | Photographs, graphophones, cinematographs, biographs, and similar machines, including separate parts and records and films, ..... <i>ad val.</i>   | 15             | 00 |      |           |                |    |
| 907  | Cash registers and separate parts thereof, ..... <i>ad val.</i>  | 12             | 00 |      |           |                |    |
| 908  | Automatic slot machines for weighing and other purposes, and separate parts thereof, ..... <i>ad val.</i>  | 25             | 00 |      |           |                |    |
| 909  | Scales for druggists, jewellers and gold or silver smiths, and parts thereof, ..... N.W. kilo,   | 0              | 75 |      |           |                |    |
| 910  | Spring balances, counter scales, and scales n.o.p., and parts thereof, ..... N.W. kilo,  | 0              | 25 |      |           |                |    |
| 911  | Platform scales, and parts thereof, ..... G.W. kilo,   | 0              | 05 |      |           |                |    |
| 912  | Wagon, railroad and tramway scales (scales over which railways, tramways and wagons are to pass), ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| 913  | Steelyards and frames, ..... G.W. kilo,  | 0              | 05 |      |           |                |    |
| <i>Bellows of any material, weighing:</i>  |  |                |    |      |           |                |    |
| 914  | Not more than 5 kilos, each, ..... N.W. kilo,  | 0              | 12 |      |           |                |    |
| 915  | More than 5 kilos, each, ..... " 0   | 06             |    |      |           |                |    |
| 916  | Ice-cream freezers, of any material, ..... G.W. kilo,  | 0              | 10 |      |           |                |    |
| 917  | Pulley blocks and sheaves, iron or steel or other metal, n.o.p., ..... N.W. kilo,  | 0              | 05 |      |           |                |    |
| <i>(a) Same, wood, ..... " 0</i>   |  |                |    |      |           |                |    |
| 918  | Roller scales, ..... " 0   | 05             |    |      |           |                |    |
| 919  | Gymnasium apparatus, n.o.p., ..... " 0   | 20             |    |      |           |                |    |
| 920  | Fine eating utensils, china, glass, and apparatus to extinguish fires, and parts thereof, ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| 921  | Ice boxes (refrigerators), lined with metal or not, enamelled or not, ..... G.W. kilo,   | 0              | 08 |      |           |                |    |
| 922  | Fruit or meat presses and meat grinders, coffee, spice, paint, and other small mills of cast iron, wrought iron, steel, or wood, and similar machines, ..... " 0   | 09             |    |      |           |                |    |
| (a)  | Numbering machines, ..... each   | 1              | 00 |      |           |                |    |
| 923  | Feculators, beehives, cream separators and butter churns, ..... G.W. 100 kilos,  | 2              | 00 |      |           |                |    |
| 924  | Copying presses, ..... " 5   | 00             |    |      |           |                |    |
| 925  | Lever corkerewes, ..... " 0  | 12             |    |      |           |                |    |
| 926  | Machines (without motors) for the manufacture of gascon or gauze, ..... G.W. 100 kilos,  | 2              | 00 |      |           |                |    |
| 927  | Cameras and kodaks of all kinds, complete or not, and all parts of same, and apparatus and articles used in photography, including lenses, tripods, plateholders, etc., n.o.p., ..... <i>ad val.</i>   | 20             | 00 |      |           |                |    |
| 928  | Photographic plates of all kinds, dry or other, ..... N.W. kilo,   | 0              | 50 |      |           |                |    |
| (a)  | Photographic films in rolls or separate packs, ..... " 0   | 50             |    |      |           |                |    |
| 929  | Pin eating machines, cinematograph and similar moving-picture machines, shall be dutiable under item 906, ..... <i>ad val.</i>   | 15             | 00 |      |           |                |    |
| 930  | Stereopticons and magic lanterns (not toys), ..... <i>ad val.</i>  | 15             | 00 |      |           |                |    |
| 931  | Magnets, horseshoe and other, ..... N.W. kilo,   | 0              | 20 |      |           |                |    |
| 932  | Telescopes, field, marine and opera glasses:   |                |    |      |           |                |    |
| (a)  | Mounted in steel, copper, brass, leather, rubber, bone, compositions, or other common material, ..... N.W. kilo,   | 2              | 00 |      |           |                |    |
| (b)  | Mounted in mother-of-pearl, tortoise shell, ivory, or silver, ..... N.W. kilo,   | 6              | 00 |      |           |                |    |
| <i>Note.</i> —When mounted in gold, or set with precious stones, they shall be classified as jewellery.  |  |                |    |      |           |                |    |
| 933  | Machinery and parts, n.o.p. in this tariff, ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| <i>GROUP II.—Vehicles.</i>   |  |                |    |      |           |                |    |
| 933  | Coaches, omnibuses, victorias, coupes, and other carts or carriages, n.s.m. elsewhere, new, used or repaired:  |                |    |      |           |                |    |
| (a)  | Finished, four-wheeled, with or without wheels, ..... Each   | 25             | 00 |      |           |                |    |
| (b)  | Finished, two-wheeled, with or without wheels, ..... Each  | 12             | 00 |      |           |                |    |
| (c)  | Unfinished and unpainted, four-wheeled, with or without wheels, ..... Each   | 12             | 00 |      |           |                |    |
| (d)  | Unfinished and unpainted, two-wheeled, with or without wheels, ..... Each  | 6              | 00 |      |           |                |    |
| <i>Note.</i> —By unfinished and unpainted carriages and vehicles shall be understood those without paint, ornaments, or interior or exterior fittings. Carriage bodies of wood, unfinished and imported separately, shall be dutiable at half the rates provided for finished carriages. |  |                |    |      |           |                |    |
| 934  | Wagons, four-wheeled, for the transportation of merchandise, new, used or repaired, with or without wheels, finished or not, ..... Each  | 12             | 00 |      |           |                |    |
|  | and in addition <i>ad val.</i> , ..... %   | 8              |    |      |           |                |    |
| 935  | Carts, two-wheeled, for the transportation of merchandise, ..... Each  | 9              | 00 |      |           |                |    |
|  | and in addition <i>ad val.</i> , ..... %   | 9              |    |      |           |                |    |
| 936  | Hand or push carts, ..... Each   | 0              | 50 |      |           |                |    |
|  | and in addition <i>ad val.</i> , ..... %   | 8              |    |      |           |                |    |
| 937  | Wheeled barrows of any material, ..... G.W. 100 kilos,   | 3              | 50 |      |           |                |    |
| 938  | Wheels for vehicles, n.o.p., with or without iron or steel tires, ..... G.W. 100 kilos,  | 5              | 00 |      |           |                |    |
| (a)  | Same, with rubber tires, ..... <i>ad val.</i>  | 5              | 00 |      |           |                |    |
| 939  | Automobiles or parts thereof, n.o.p., ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| (a)  | Motor trucks for merchandise, ..... " 5  | 00             |    |      |           |                |    |
| 940  | Aeroplanes and other flying machines, ..... " 5  | 00             |    |      |           |                |    |
| 941  | Railroad and street cars of all kinds, and parts thereof, n.o.p., ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| 942  | Row, sail, and motor boats, lighters, and all other water craft, knocked down or not, whether brought on the decks, davits or in the holds of other vessels, or towed, or entering the territorial waters of the Republic under their own sail or other power, not exceeding 25 metric tons register, ..... <i>ad val.</i>   | 5              | 00 |      |           |                |    |
| 943  | Bicycles for men or women, complete, but not including lamps, ..... Each   | 5              | 00 |      |           |                |    |
| (a)  | The same, for children, ..... " 3  | 00             |    |      |           |                |    |
| (b)  | Separate parts and accessories of bicycles and motor cycles, n.o.p., ..... N.W. kilo,  | 0              | 50 |      |           |                |    |
| 944  | Motorcycles, ..... <i>ad val.</i>  | 5              | 00 |      |           |                |    |
| 945  | Velocipedes, ..... G.W. kilo,  | 0              | 09 |      |           |                |    |
| 946  | Baby carriages, ..... " 1  | 00             |    |      |           |                |    |
| <i>CLASS M. ALIMENTARY SUBSTANCES.</i>   |  |                |    |      |           |                |    |
| <i>GROUP I.—Meats and fish.</i>  |  |                |    |      |           |                |    |
| 947  | Poultry, dressed, fresh or refrigerated, ..... N.W. kilo,  | 0              | 02 |      |           |                |    |
| 948  | Fresh or refrigerated beef, mutton, and pork, ..... G.W. kilo,   | 0              | 01 |      |           |                |    |
| 949  | Game, fresh or refrigerated, ..... N.W. kilo,  | 0              | 02 |      |           |                |    |
| 950  | Fish and shellfish, refrigerated:  |                |    |      |           |                |    |
| (a)  | Fish, ..... " 0  | 01             |    |      |           |                |    |
| (b)  | Shellfish, ..... " 0   | 05             |    |      |           |                |    |
| 951  | Meat, smoked or salted, n.o.p., ..... G.W. kilo,   | 0              | 03 |      |           |                |    |
| 952  | Meat pickled in brine, ..... " 0   | 05             |    |      |           |                |    |
| 953  | Jerked beef, ..... " 0   | 05             |    |      |           |                |    |
| 954  | Sausages of all kinds, ..... N.W. kilo,  | 0              | 12 |      |           |                |    |
| 955  | Hams and bacon, smoked, ..... " 0  | 12             |    |      |           |                |    |
| 956  | Lard of pork and other lard of animal origin, however packed, ..... N.W. kilo,   | 1              | 08 |      |           |                |    |
| 957  | Substitutes for, or imitations of, lard, including vegetable lard, such as cottolene, and compounds of lard, however packed, ..... N.W. kilo,  | 0              | 12 |      |           |                |    |
| 958  | Fish and shellfish, dried, salted, or smoked, ..... G.W. kilo,   | 0              | 06 |      |           |                |    |
| 959  | The same, pickled in brine, ..... " 0  | 06             |    |      |           |                |    |
| <i>Note.</i> —No canned, potted, or preserved food, or food put up in glass, shall be dutiable under paragraphs 947-959 inclusively, as these paragraphs refer to food in bulk.  |  |                |    |      |           |                |    |
| <i>GROUP II.—Grain, dried fruit and vegetables, and preparations of the same.</i>  |  |                |    |      |           |                |    |
| 960  | Barley of any cereal, ..... N.W. 100 kilos,  | 0              | 50 |      |           |                |    |
| 961  | Rice, hulled or not, ..... " 0   | 50             |    |      |           |                |    |
| 962  | Rice flour, ..... " 2  | 75             |    |      |           |                |    |
| 963  | Wheat in the grain, ..... " 0  | 60             |    |      |           |                |    |
| 964  | Wheat flour, ..... " 0   | 50             |    |      |           |                |    |
| 965  | Rye and buckwheat in the grain, ..... " 0  | 50             |    |      |           |                |    |
| 966  | Flour of rye, of buckwheat, and of yuca, ..... " 2   | 75             |    |      |           |                |    |
| 967  | Barley in the grain, ..... " 0   | 50             |    |      |           |                |    |
| 968  | Barley, crushed, for feeding animals, ..... " 2  | 00             |    |      |           |                |    |
| 969  | Malt of any kind, ..... " 2  | 50             |    |      |           |                |    |
| 970  | Peas, ..... " 2  | 50             |    |      |           |                |    |
| 971  | Corn, or maize, of any kind, in the grain or in the cob, ..... N.W. 100 kilos,   | 0              | 40 |      |           |                |    |
| 972  | Corn, flour or meal, ..... " 0   | 75             |    |      |           |                |    |
| 973  | Cornstarch, ..... N.W. kilo,   | 0              | 50 |      |           |                |    |
| 974  | Cracked corn for feeding animals, ..... N.W. 100 kilos,  | 0              | 25 |      |           |                |    |
| 975  | Oats in the grain, ..... " 0   | 50             |    |      |           |                |    |
| 976  | Oats, crushed, for feeding animals, ..... " 0  | 50             |    |      |           |                |    |
| 977  | Millet and other grains, n.o.p., ..... " 2   | 50             |    |      |           |                |    |
| 978  | Millet flour, ..... " 2  | 50             |    |      |           |                |    |

## CLASS M.—ALIMENTARY SUBSTANCES—continued.

| No.  | Articles.  | Rates of Duty. |
|------|--|----------------|
| No.  | Articles.  | Dol. c.        |
| 979  | Canary seed . . . . . N.W. kilo.   | 0 04           |
| 980  | Semolina or wheaton grits . . . . . " "  | 0 05           |
| 981  | Prepared cereal foods, n.o.p. . . . . " "  | 0 05           |
| 982  | Arrowroot, sago, and tapioca, ground or not . . . . . " "  | 0 05           |
| 983  | Bread, biscuits, and crackers, made of cereal or pulse flour, sweetened, or unsweetened . . . . . N.W. kilo.           | 0 08           |
| 984  | Hardtack, sea biscuit, and dog biscuit . . . . . " "   | 0 05           |
| 985  | Vermicelli, macaroni, and spaghetti pastes . . . . . " "   | 0 04           |
| 986  | Laundry starch and potato flour . . . . . " "  | 0 05           |
| 987  | Raisins, dates, figs, prunes, and similar pressed fruits . . . . . " "   | 0 10           |
| 988  | Fruits and berries, dried or desiccated, n.o.p. . . . . " "  | 0 06           |
| 989  | Beans . . . . . " "  | 0 05           |
| 990  | Peas, dried . . . . . N.W. 100 kilos.  | 0 50           |
| 991  | Dried peas, chick peas, and other leguminous grains . . . . . " "  | 2 50           |
| 992  | Potatoes, roots, and turnips, and other tubers, n.o.p. . . . . G.W. 100 kilos.   | 2 50           |
| 993  | Dried or desiccated . . . . . N.W. 100 kilos.  | 1 50           |
| 994  | Garlic . . . . . " "   | 0 50           |
| 995  | Onions . . . . . " "   | 2 00           |
| 996  | Vegetables, dried and desiccated, n.o.p. . . . . " "   | 0 10           |
| 997  | Sugar, refined or not, and glucose . . . . . N.W. kilo.  | 0 02           |
| 998  | Cacao beans . . . . . (Cacao) . . . . .  | 0 20           |
| 999  | In powder, paste, lumps, or tablets, unsweetened or sweetened (other than candy or confectionery) . . . . . N.W. kilo. | 0 20           |
| 1000 | Prepared with milk or with milk and sugar, in paste for diluting . . . . . N.W. kilo.                                  | 0 15           |
| 1001 | Cocoa butter . . . . . " "   | 0 28           |
| 1002 | Coffee . . . . . " "   | 0 02           |
| 1003 | Green . . . . . " "  | 0 05           |
| 1004 | Roasted, ground or not . . . . . " "   | 0 06           |
| 1005 | Coffee substitutes, of cereals or other substances, ground or not . . . . . N.W. kilo.                                 | 0 10           |
| 1006 | Coffee essence or extract . . . . . " "  | 0 10           |
| 1007 | Coffee and milk, or coffee, milk and sugar, in paste for diluting . . . . . N.W. kilo.                                 | 0 10           |
| 1008 | Theory in any form . . . . . " "   | 0 06           |
| 1009 | Tea . . . . . " "  | 0 18           |
| 1010 | Coconut, shredded or desiccated . . . . . " "  | 0 10           |

## GROUP III.—Spices.

|      |  |            |      |
|------|--|------------|------|
| 1011 | Cinnamon (cassia bark), not ground . . . . .                         | N.W. kilo. | 0 20 |
|      | (a) The same, ground . . . . .                                       | "          | 0 24 |
| 1012 | Cloves, allspice and mace, not ground . . . . .                      | "          | 0 12 |
|      | (a) The same, ground . . . . .                                       | "          | 0 18 |
| 1013 | Nutmegs, husked or not . . . . .                                     | "          | 0 20 |
|      | (a) The same ground . . . . .  | "          | 0 24 |
| 1014 | Pepper, white or black, whole . . . . .                              | "          | 0 12 |
|      | (a) The same, ground . . . . .                                       | "          | 0 16 |
| 1015 | Cayenne and pod peppers, whole . . . . .                             | "          | 0 12 |
|      | (a) The same, ground . . . . .                                       | "          | 0 18 |
| 1016 | Mustard and horse radish, not ground . . . . .                       | "          | 0 12 |
|      | (a) The same, ground . . . . .                                       | "          | 0 14 |
|      | (b) The same, in paste . . . . .                                     | "          | 0 16 |
| 1017 | Saffron . . . . .  | "          | 4 00 |
| 1018 | Vanilla beans . . . . .  | "          | 2 50 |
| 1019 | Spices, seeds, or leaves, used for food or seasoning, n.o.p. . . . . | N.W. kilo. | 0 12 |
|      | (a) The same ground . . . . .  | "          | 0 18 |

## GROUP IV.—Beverages.

|      |   |           |      |
|------|---|-----------|------|
| 1019 | Alcohol, or spirit of wine, in any container  | Per litre | 1 60 |
| 1020 | Alcohol, methyl or denatured  | " "       | 0 20 |
| 1021 | Brandy (cognac)   | " "       | 1 30 |
| 1022 | Hum, gin, cherry, blackberry, and ginger brandy, and aguariente, in any container   | Per litre | 1 30 |
| 1023 | Whisky  | " "       | 1 30 |
| 1024 | In bottles  | " "       | 1 30 |
| 1025 | In kegs or barrels  | " "       | 1 00 |
| 1026 | Liquors, cordials, cocktails, and any mixed spirituous liquors n.o.p., and bitters  | Per litre | 1 35 |
| 1027 | Other sparkling wines   | " "       | 1 50 |
| 1028 | Common red and white wines dry, in any container  | " "       | 0 20 |
| 1029 | Other dry wine, with an alcoholic content not exceeding 14% in any container  | Per litre | 0 40 |
| 1030 | Wines, still, and those n.o.p., and vermouth, in any container  | Per litre | 0 30 |
|      | <i>Note.</i> When the volume of alcohol in the wines provided for in item 1030 exceeds 24%, they shall be classified under item 1022. |           |      |
|      | Beer, malt extract, and similar beverages:  |           |      |
| 1031 | In bottles containing $\frac{1}{2}$ litre or less each  | Per dozen | 0 60 |
|      | (a) The same, in bottles containing less than $\frac{1}{2}$ litre each  | " "       | 0 50 |
| 1032 | In bottles containing more than $\frac{1}{2}$ litre and not more than 1 litre each  | Per dozen | 1 20 |
| 1033 | In other containers   | Per litre | 9 10 |
| 1034 | Sweetened or flavoured waters, cider, kola, grape juice, ginger ale, root beer and other non-alcoholic beverages, n.o.p.              | Per litre | 0 06 |
| 1035 | Mineral waters, natural or artificial, and aerated waters   | " "       | 0 06 |
| 1036 | Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than 4% of alcohol                  | Per litre | 0 15 |

## GROUP V.—Miscellaneous articles.

|      |   |      |
|------|---|------|
| 1040 | Vegetables, bulbs, tubers, nuts and fruits of all kinds, not specially mentioned, pickled in glass, in containers of wood or of other materials, except glass, earthenware or tin plate . . . . . G.W. 100 kilos. | 4 50 |
| 1041 | The same, in containers of glass, earthenware or tin plate . . . . . N.W. kilo.   | 0 08 |

| Nos. | Articles.   | Rates of Duty. |
|------|---|----------------|
| Nos. | Articles.   | Dol. c.        |
| 1039 | Olives: In wooden containers.....G.W. 100 kilos.  | 4 50           |
| 1040 | In containers of glass, tin or earthenware....N.W. kilo.  | 0 10           |
| 1041 | Stuffed, in any container .....   | 0 10           |
| 1042 | Fruits, preserved in their own juice, in syrup, or in water, in any container .....   | 0 06           |
| 1043 | Marmalade, sauce and fruit jelly, in any container .....  | 0 10           |
| 1044 | Crushed fruit and fruit pulp, for flavouring ices and the like .....  | 0 10           |
| 1045 | Fruits, preserved in brandy, cordials or spirits of any kind, such as brandied peaches, maraschino cherries and the like, in any container .....  | 0 10           |
| 1046 | Cakes and puddings of any kind, ginger bread and the like .....   | 0 12           |
| 1047 | Flavouring extracts (other than medicinal or fluid or solid extracts for perfumery), commonly used for cooking and baking, not containing over 14% of alcohol ..N.W. kilo.  | 0 40           |
|      | Note. When containing over 14% by volume of alcohol they shall be assimilated to "essences of liquors" and classified under item 367 (b).   |                |
| 1048 | Sauces, condiments and similar preparations for table use, such as caper sauce, pepper sauce, tabasco sauce, Worcestershire sauce, salad dressing, chutney sauce, tomato sauce, mushroom sauce and the like .....   | 0 16           |
|      | Almonds, hazel nuts, chestnuts, peanuts and nuts of any other kind: .....   |                |
| 1049 | Unshelled .....   | 0 08           |
| 1050 | Shelled .....   | 0 12           |
| 1051 | Roasted or salted .....   | 0 14           |
| 1052 | Fruits, berries, nuts or other products, candied .....  | 0 23           |
| 1053 | Confectionery and sweetenings of all kinds, not specially mentioned .....   | 0 20           |
| 1054 | Eggs, salted or preserved, and yolks .....  | 0 04           |
| 1055 | Fine cheese, or any cheese packed in earthenware or glass, such as Roquefort, Camembert, Brie, Limburger, imperial and the like .....   | 0 20           |
| 1056 | Common cheese .....   | 0 12           |
| 1057 | Butter .....  | 0 10           |
| 1058 | Oleomargarine, butterine and all imitations of or substitutes for butter .....  | 0 13           |
| 1059 | Honey, maple syrup, cane syrup and corn syrup. ....   | 0 02           |
| 1060 | Almond syrup and flavouring syrups for beverages in general .....   | 0 10           |
| 1061 | Canned or potted meats, such as beef, veal, mutton, lamb, pork, similarly prepared and preserved, n.o.p.; common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, chili con carne, chipped beef and the like ..... | 0 12           |
| 1062 | Internal parts of animals, including tongue, liver and tripe; rabbits; poultry; ham and bacon; ordinary preparations thereof, canned or potted; sausages n.o.p. ....  | 0 14           |
| 1063 | Canned or potted game; paté de foie gras; devilled ham, meats or game; mince, cold meats, jellied lambs' and sheeps' tongues, bouillabaisse, fish, feet, sweetbreads, brains and similar products included under delicatessen; preparations thereof n.o.p. ....                         | 0 20           |
| 1064 | Canned or potted soups and broths; clam chowder .....   | 0 07           |
| 1065 | Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste .....  | 0 30           |
| 1066 | Salmon, simply prepared and preserved, canned .....   | 0 03           |
| 1067 | Cod, herring, haddock, mackerel, tunny, with or without sauce or oil, and salmon in sauce or oil; in glass, tins or earthenware .....   | 0 10           |
| 1068 | Sardines in glass, tins or earthenware, with or without oil .....   | 0 15           |
| 1069 | Anchovies and anchovy paste, in any container .....   | 0 25           |
| 1070 | Fish pastes, caviar and fish roe in any container. ....   | 0 25           |
| 1071 | Oysters and clams, canned .....   | 0 10           |
| 1072 | Other preserved fish, shellfish and sea food, in glass, tins or earthenware .....   | 0 15           |
| 1073 | Evaporated milk or cream, or any preserved, concentrated or condensed milk, in any container .....  | 0 06           |
| 1074 | Malted milk, infants' foods and similar preparations .....  | 0 06           |
| 1075 | Traffles and mushrooms (other than sauce) of any kind in any container .....  | 0 35           |
| 1076 | Baking powder and yeast in any form .....   | 0 05           |
| 1077 | Vinegar, in bottles .....   | 0 02           |
|      | (a) The same, in wood .....   | 0 02           |
| 1078 | Preserved vegetables of all kinds (other than pickled), n.o.p., such as tomatoes, corn, peas, pumpkins, cabbage, and, in general, all preserved vegetables, in any container .....  | 0 68           |

## GROUP VI.—Feedstuffs.

|      |  |      |
|------|--|------|
| 1079 | Hay and forage, n.o.p. . . . . G.W. 100 kilos. | 0 25 |
| 1080 | Concentrated meal . . . . . " "                | 0 50 |

## CLASS N.—MISCELLANEOUS.

|      |  |      |
|------|--|------|
| 1081 | Rubber, crude and waste, scrap or refuse rubber, N.W. kilo.  | 0 10 |
| (a)  | Rubber or gutta-percha in sheets, whether or not mixed or combined with other materials, for machine packing . . . . . N.W. kilo.  | 0 12 |
| (b)  | Machine packing, not in sheets, of rubber, pure or combined with any material, including piston packing, valve packing, etc., and rings, discs, and washers . . . . . N.W. kilo. | 0 10 |
| (c)  | Transmission belts of rubber combined with any material . . . . . N.W. kilo.   | 0 25 |
| (d)  | Hose of rubber combined with other material . . . . . " "  | 0 05 |
|      | Note.—The weight of hose fittings shall be included if attached.   |      |
| 1082 | Tubing of rubber or gutta-percha, combined or not with other material, with or without accessories, and in sheets . . . . . N.W. kilo.   | 0 45 |

## TARIFF.]

| Nos. | Articles.   | Rates of Duty. |     | Nos. | Articles.   | Rates of Duty. |       |
|------|---|----------------|-----|------|---|----------------|-------|
|      |   | Dol.           | Ct. |      |   | Dol.           | Ct.   |
|      | (a) Rubber tyres, combined or not with other material, and inner tubes, for wheels of carriages, automobiles, bicycles and the like . . . . . N.W. kilo.                    | 0              | 60  |      | Hats of straw or any of the materials mentioned in item 788, including crowns, brims or shapes of the same:   |                |       |
|      | (b) Rubber bat forms . . . . .  | 0              | 45  | 1092 | Not trimmed: . . . . .  |                |       |
|      | (c) Floor covering, or door or floor mats of rubber, combined or not with other material . . . . . N.W. kilo.   | 0              | 18  |      | (a) For men . . . . . Per dozen   | 2              | 00    |
|      | (d) Boots and shoes of rubber, combined or not with other material . . . . . N.W. kilo.   | 0              | 50  |      | (b) For women . . . . .   | 2              | 00    |
|      | (e) Water bottles or caps, fountain syringes, ice and ural bags of soft rubber . . . . . N.W. kilo.   | 0              | 70  | 1093 | Trimmed: . . . . .  |                |       |
|      | (f) Nipples, nursing-bottle fittings, teething rings and similar articles, of soft rubber . . . . . N.W. kilo.  | 0              | 70  |      | (a) For men . . . . .   | 3              | 00    |
|      | (g) Rubber type and stamps . . . . .  | 0              | 70  |      | (b) For women . . . . .   | 6              | 00    |
|      | (h) Rubber erasers . . . . .  | 0              | 60  |      | (c) For children . . . . .  | 1              | 80    |
|      | (i) All articles and manufactures of soft rubber, not elsewhere mentioned . . . . . N.W. kilo.  | 0              | 70  | 1094 | Top hats of any kind . . . . .  |                | 18 00 |
| 1083 | Dental rubber, combined or not with colour, metal powder or other substances . . . . . N.W. kilo.   | 1              | 75  |      | Hats of other materials, including, crowns, brims or shapes of the same:  |                |       |
|      | (a) Rulers or measures, of hard rubber, combined or not with soft rubber or other material . . . . . N.W. kilo.   | 1              | 20  | 1095 | Not trimmed: . . . . .  |                |       |
|      | (b) Hard rubber penholders . . . . .  | 1              | 40  |      | (a) For men . . . . . Per dozen   | 2              | 00    |
|      | (c) Fountain pens of hard rubber, with or without gold nibs, and with ornaments or parts of mother-of-pearl, gold, silver or other metal . . . . . Per dozen                | 8              | 40  |      | (b) For women . . . . .   | 2              | 00    |
|      | (d) The same, with gold nibs and without ornaments of any kind . . . . . Per dozen  | 4              | 20  |      | (c) For children . . . . .  | 1              | 20    |
|      | (e) The same, with other nibs and without ornaments; also styles of hard rubber . . . . . Per dozen   | 1              | 20  | 1096 | Trimmed: . . . . .  |                |       |
|      | (f) Trays for photographic developing and other purposes, of hard rubber or imitations thereof . . . . . N.W. kilo.   | 0              | 50  |      | (a) For men . . . . .   | 4              | 00    |
|      | (g) Syringes and syringe tips of hard rubber . . . . .  | 1              | 75  |      | (b) For women . . . . .   | 6              | 00    |
|      | (h) Cigar or cigarette holders, or mouthpieces for pipes, of hard rubber . . . . .  | 2              | 00  |      | (c) For children . . . . .  | 2              | 40    |
|      | (i) Combs, side combs, back combs, hairpins and hair ornaments of hard rubber . . . . . N.W. kilo.  | 1              | 40  |      | Note.—The addition of suspenders, knivings, ribbons, buckles, fabrics, leces, feathers, flowers and the like, to any extent, however slight, shall constitute trimming for the application of items 1092-1096 inclusive.                      |                |       |
|      | (j) All articles of hard rubber not specially mentioned . . . . . N.W. kilo.  | 1              | 75  |      | Note.—None of the articles classified under items 1092-1096 inclusive shall be subject to a lower rate of duty than 40% ad val.   |                |       |
| 1084 | Amber, jet, coral, ivory, meerschaum, tortoise shell, mother-of-pearl and other shells:   |                |     | 1097 | Caps of all kinds not specially mentioned elsewhere:  |                |       |
|      | (a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring or polishing . . . . . N.W. kilo.                                      | 0              | 50  |      | (a) For adults, of natural or artificial silk, or mixtures of these with other materials, or of leather. Per doz.   | 3              | 00    |
|      | (b) Buttons of any kind, including cuff, collar and stud buttons . . . . . N.W. kilo.   | 2              | 00  |      | (b) The same, for children . . . . .  | 1              | 80    |
|      | (c) Pipes, cigar or cigarette holders and mouthpieces . . . . . N.W. kilo.  | 6              | 00  | 1098 | The same, of any other material:  |                |       |
|      | (d) Balls for billiards, pool or similar games. . . . .   | 6              | 00  |      | (a) For adults . . . . .  | 1              | 50    |
|      | (e) Spectacle or eyeglass frames, fitted with lenses or not . . . . . Per dozen   | 1              | 75  |      | (b) For children . . . . .  | 0              | 90    |
|      | (f) Dice, counters, chessmen and checkers, and any games or toys . . . . . N.W. kilo.   | 3              | 00  |      | Note.—None of the articles classified under items 1097 and 1098 shall be subject to a lower rate of duty than 40% ad val.   |                |       |
|      | (g) Combs, side combs, back combs, hairpins and hair ornaments . . . . . N.W. kilo.   | 1              | 50  | 1099 | Paper and felt wands of all kinds for firearms . . . . . N.W. kilo.   | 3              | 00    |
|      | (h) Any article n.o.p. . . . .  | 1              | 00  | 1100 | Tarred, oiled or prepared fabrics or felt for roofing or sheathing . . . . . G.W. 100 kilos.  | 1              | 50    |
| 1085 | Horn, bone, hoof, whalebone, vegetable ivory, composition and celluloid; also compositions imitating the materials described in Item 1084:                                  |                |     | 1101 | Artificial flowers, fruits, seeds, leaves, stems, pistils, or parts e.o.p., made up into wreaths or not . . . . . N.W. kilo.  | 1              | 00    |
|      | (a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring and polishing . . . . . N.W. kilo.                                     | 0              | 15  | 1102 | Mantains of all kinds . . . . .   | 0              | 18    |
|      | (b) Buttons of any kind, including cuff, collar and stud buttons . . . . . N.W. kilo.   | 0              | 40  | 1103 | Tobacco:  |                |       |
|      | (c) Pipes, cigar or cigarette holders and mouthpieces . . . . . N.W. kilo.  | 2              | 50  |      | (a) In the leaf . . . . .   | 0              | 85    |
|      | (d) Balls for billiards, pool or similar games. . . . .   | 2              | 00  |      | (b) Cigars and cigarettes . . . . . and in addition ad val.   | 50%            |       |
|      | (e) Dice, counters, chessmen and checkers, and any games or toys . . . . . N.W. kilo.   | 1              | 25  |      | (c) Chewing tobacco . . . . .   | 0              | 25    |
|      | (f) Combs, side combs, back combs, hairpins and hair ornaments . . . . . N.W. kilo.   | 1              | 00  |      | (d) Other forms not specially mentioned . . . . .   | 1              | 00    |
|      | (g) Collars for men, women and children . . . . . Per dozen   | 0              | 20  |      | Note.—Leaf tobacco can be imported through the Custom houses of the Pacific and of El Castillo only with the permission of the Government.  |                |       |
|      | (h) Cuffs for men, women and children. Per dozen  | 0              | 30  | 1104 | Games, toys and dolls, except those of gold and silver, gold and silver plated, or of the materials mentioned in items 1084 and 1085 of Class N, or n.o.p. . . . . N.W. kilo.   | 0              | 16    |
|      | (i) Any article n.o.p. . . . .  | 1              | 25  | 1105 | Powder puffs, n.o.p. . . . .  | 1              | 25    |
| 1086 | Buttons of any kind, including cuff, collar, stud buttons, picture and device buttons, n.o.p., except those of gold or silver, or gold or silver plated. . . . . N.W. kilo. | 1              | 00  | 1106 | Leeches . . . . .   | 0              | 75    |
| 1087 | Human hair, manufactured or not . . . . .   | 6              | 50  | 1107 | Oil painting, hand-painted designs or sketches in oil, crayon, water colour, pastel, and pen and ink drawings, n.o.p. . . . .   |                | 10%   |
| 1088 | Sponges:  |                |     |      | Note.—Frames shall be dutiable separately under the corresponding items.  |                |       |
|      | (a) Fine, the cells when dry not exceeding 5 millimetres in average diameter . . . . . N.W. kilo.   | 4              | 00  | 1108 | All sorts of articles and merchandise not elsewhere enumerated or provided for, except raw materials . . . . . ad val.  | 40%            |       |
|      | (b) Common, the cells when dry exceeding 5 millimetres in average diameter . . . . . N.W. kilo.   | 2              | 00  | 1109 | Raw materials not elsewhere enumerated or provided for . . . . .  | 12%            |       |
| 1089 | Whips:  |                |     |      | Note.—Raw materials are those natural products which have not been advanced in value or condition by any process of manufacture.  |                |       |
|      | (a) With stocks of wood or other vegetable material, covered with cord, net or woven or plaited materials, or plain . . . . . Per dozen                                     | 0              | 96  | 1110 | Cost of repairs upon articles of easy identification exported from Nicaragua and reimported therein . . . . . ad val.   | 25%            |       |
|      | (b) Same, covered with leather, skin or other material, not mentioned in the preceding paragraph Per doz.   | 1              | 44  |      | Note.—Provided that such articles, exclusive of the repairs thereon, shall be free of duty when reimported. If they shall have been registered at the custom house when exported.   |                |       |
|      | (c) With stocks of horn, whalebone, rawhide or other material, covered with cord, net, woven or plaited materials, or plain . . . . . Per dozen                             | 1              | 92  |      | CLASS O.—ARTICLES FREE OF DUTY.   |                |       |
|      | (d) Same, covered with leather, skin or other material, not mentioned in the preceding paragraphs . . . . . Per dozen   | 2              | 88  |      | The following articles shall be free of duty upon importation into Nicaragua:   |                |       |
|      | (e) Drivers' whips . . . . .  | 1              | 80  | 1111 | Articles imported by the Government for the national public service.  |                |       |
|      | Note.—Riding whips, in general, shall follow the classification of item 1089, with a reduction of 50% of the rates provided therein.  |                |     | 1112 | Coal charcoal, coke and firewood.   |                |       |
| 1090 | Umbrellas and parasols:   |                |     | 1113 | Live plants of every kind, fresh vegetables, fruits and berries, n.o.p.   |                |       |
|      | (a) Of natural or artificial silk, pure or mixed with other materials . . . . . Per dozen   | 6              | 00  | 1114 | Vegetable garden seeds.   |                |       |
| 1091 | Of any other material, except paper. . . . .  | 2              | 40  | 1115 | Pesticides, natural.  |                |       |
|      | Note.—None of the articles classified under items 1090 and 1091 shall be subject to a lower rate of duty than 30% ad val.   |                |     | 1116 | Live animals or birds of all kinds, n.o.p.  |                |       |
|      |   |                |     | 1117 | Fresh eggs.   |                |       |
|      |   |                |     | 1118 | Fresh milk.   |                |       |
|      |   |                |     | 1119 | Fresh fish.   |                |       |
|      |   |                |     | 1120 | Machinery used exclusively for agriculture, n.o.p., such as ploughs, plough shares, harrows, rakes, cultivators, gigs, planters, seeders, shovels, winnowers, harvesting and threshing machinery; and machetes and axes for agricultural use. |                |       |
|      |   |                |     | 1121 | Books, pamphlets, printed matter, magazines, reviews and newspapers n.o.p.  |                |       |
|      |   |                |     | 1122 | Calendars, lithographs and posters, for advertising, having no commercial value and intended for free public distribution.  |                |       |
|      |   |                |     | 1123 | Printed music, with or without words.   |                |       |
|      |   |                |     | 1124 | Hydrographic and topographical charts.  |                |       |
|      |   |                |     | 1125 | Ores of gold, silver, iron, copper, lead, tin and zinc.   |                |       |
|      |   |                |     | 1126 | Gold, silver, platinum and alloys thereof, crude or in bars, scraps, dust, or in broken-up articles suitable only to be remelted.   |                |       |
|      |   |                |     | 1127 | Legal currency, national or foreign, of gold, silver, nickel, copper or paper.  |                |       |
|      |   |                |     | 1128 | Numismatic and similar collections of coins or medals.  |                |       |
|      |   |                |     | 1129 | Used and unused postage stamps of all nations.  |                |       |
|      |   |                |     | 1130 | Ice.  |                |       |



## CLASS C.—ARTICLES FREE OF DUTY—continued.

- 1151 Cuchona bark, sulphate and bisulphate of quinine, alkaloids, and salts of quinine in whatever form.
- 1152 Vaccines and serums.
- 1153 Medals, badges, cups and other small articles, actually bestowed as trophies or prizes or honorary distinctions.
- 1154 Boats or vessels exceeding 25 tons let register.
- 1155 Portable theatres, circus equipment, panoramas, wax figures and other similar objects for public entertainment imported temporarily in accordance with prescribed regulations.
- 1156 Baggage:

(a) Clothing and toilet articles that have been in personal use by a passenger or family, citizens or inhabitants of the Republic, in quantities proportionate to their profession and rank, and that are their personal property, including new articles valued at the place of examination at \$100 or less, provided that the new articles are their personal property and for their personal use, and not for barter or sale.

(b) Bed and table linen, portable tools and instruments, jewellery and table service, brought by citizens or inhabitants of the Republic in their baggage, which are their personal property (not for barter or sale), used by such persons in the Republic and exported therefrom, under prescribed regulations.

(c) Wearing apparel, toilet objects and articles for personal use, bed and table linen, portable tools and instruments, theatrical costumes, jewellery and table service, bearing evident signs of having been used, brought by tourists or travellers (not citizens or inhabitants of the Republic of Nicaragua), in their baggage, in quantities proportionate to their class, profession or rank, which are their personal property and not for barter or sale.

*Note.*—The privilege of free entry of effects to which this paragraph refers does not include foodstuffs, provisions, liquors, cigars, cigarettes, drugs, medicinal preparations or perfumery, exceeding in value \$1 for each item.

- 1157 Personal effects, professional instruments, implements and tools of trade or occupation, used household furniture and household effects of persons coming to settle in the Republic, including pictures, paintings and family portraits, pianos and other musical instruments, china ware and kitchen utensils, in quantities and of the class suitable to the position of the persons bringing the same, and intended for their own use and benefit and not for barter or sale.

*Note.*—In order that the articles referred to in the preceding paragraph shall be entitled to the privilege of free entry, the importers must prove that the effects have been used by them for more than six months, provided that the same be imported by them upon arrival in the Republic or subsequently within a reasonable period in the judgment of the Collector of Customs, and provided that the effects thereof have immigrated with the intention of definitely settling in the Republic, and provided, further, that this privilege has not previously been granted them. Machinery, merchandise and articles used in manufacture shall not be classified under this item.

- 1158 Articles imported by or shipped to diplomatic officers or salaried consuls and diplomatic or consular officials of Nicaragua when returning to the country, in accordance with the Decree of October 28, 1912.

- 1159 Samples of such character, in such quantity and of such minor value, or construction as to render them unsaleable or of no appreciable commercial value.

- 1160 Commercial samples, the value of any single importation of which does not exceed \$5,000, upon the filing of a bond to an amount equal to double the assessed value of the samples, with sureties satisfactory to the Collector of Customs, subject to the exportation of said samples within six months from the date of their importation, or in default thereof to the payment of the corresponding duties thereon. The period of six months may be extended for three months in the discretion of the Collector of Customs.

- 1161 Foreign articles intended for public exhibitions held in the Republic. These articles shall be subject to the regulations prescribed by the Executive Power in each case.

- 1162 Specimens and collections of mineralogy, ethnology, zoology and geology for public museums, public schools, academies and scientific and artistic societies, upon due proof of their destination.

- 1163 Photographs, paintings, crayons and other pictorial representations of actual persons, either living or deceased.

- 1164 Nicaraguan fruits and products shipped abroad which are reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty. Provided always that when reimported they are enclosed in the same packages and bear the same marks as when exported; and that they are accompanied by certificate of the Nicaraguan consular officer, or if there be none, of the chief customs authority at the port of reimportation, stating that the fruits and products are reshipped to the Republic for the reasons stated above.

- 1165 Articles shipped from the Republic to foreign exhibitions.

- 1166 Repair parts for vessels documented in the Republic of Nicaragua or regularly plying in Nicaraguan waters, made in foreign countries, upon proof satisfactory to the Collector of Customs that adequate facilities for such repairs are not afforded in the Republic of Nicaragua.

- 1167 Images, ornaments and other religious objects, destined for worship upon declaration of the Prelate.

## CLASS P.—ARTICLES PROHIBITED.

- 1168 The importation of the following articles is prohibited, and all such articles shall be seized and destroyed if importation is attempted: (a) Apparatus for making or printing counterfeit money, including dies and plates; also counterfeit coins and paper money.

(b) Books, pamphlets or other printed or written matter, paintings or illustrations, figures or other objects of an obscene or indecent character, or subversive of public order.

(c) Roulette wheels, gambling outfits, apparatus and devices.

(d) Implements of war and munitions, when not imported for use by the Government.

## NICARAGUA AND GREAT BRITAIN.

A commercial convention between Great Britain and Nicaragua was signed at Managua on the 28th July, 1905, and ratified at London on the 24th August, 1906.

By this treaty almost most-favoured nation treatment as regards import and export duties, and as regards all prohibitions and restriction on importation and exportation, is provided for; exception being made, however, in the case of certain advantages accorded by Nicaragua to the Central American Republics only.

As regards trade and navigation generally, national treatment is accorded, except in the case of coasting trade. National and most-favoured-nation treatment is reciprocally accorded in all that relates to exemption from transit duties, warehousing, bounties, facilities, and drawbacks.

Art. II. of the treaty provides that the port privileges at the Port of San Juan del Norte are to be abolished, but the port is to remain open to trade on the same footing as the other ports of the Republic. By a protocol annexed to the treaty, the Nicaraguan Government agrees to give Customs-house bonds to the merchants at the port in question for a sum equal to that which they would pay in commercial tax during the last 10 years. These bonds will be accepted in payment of Customs duties.

In accordance with the most-favoured-nation clause of this treaty, the reduction of 25% of the Customs duties conceded by Nicaragua in respect of a number of articles of French production, under the French-Nicaraguan Convention of 1903, will be extended to similar articles of British production. The following are the articles in question:—

Dry wines of 14° and under; champagne; mineral waters; arseniate, hydrobromate, bromide, hydrochlorate, sulphate, nitrate, valerate of quinine; medicinal wines and other wines composed of quinine; olive oil for the table; mustard, ground or prepared; powders of all kinds for condiments; preserved truffles; sauces of all kinds; olives, capers, pickles; preserved fruits; vegetables, artichokes, tubers, not specified; dried fruits; fruits preserved in liquors or in their own juice or in syrup; crystallized fruits; skins and leathers—sheep, morocco, chamois, varnished and waxed calf, goat and other skins not enumerated; leather gloves; pigskins and imitation thereof; shoemakers' thread; stuffs for slippers; ribbons for shoes; shoe laces; boot and shoe elastics of wool or cotton; woollen or cotton shoe for slippers; shoemakers' knives; eyelets and tacks for boots and shoes; resins; paste; lasts of all kinds; boot luttons; book bindings, solid or liquid; tapes and rivets; woollen cushioners and cloths; satins and other tissues of pure wool for men's clothing, with or without silk threads or stripes; surgical instruments; office requisites not enumerated; silk or woollen alpaca for clothing; carpets of vegetable fibres.

The treaty came into effect ten days after the exchange of ratifications (i.e., on the 31st September), and is to remain in force for a period of ten years, and thereafter until one year after denunciation by either contracting party.

## NICARAGUA AND FRANCE.

Convention ratified on 31st September, 1903, in force until a year after denunciation by either contracting party. In return for certain privileges accorded to goods of Nicaraguan origin, Nicaragua has agreed to admit certain articles from France, Algeria, the French colonies and possessions, and the Protectorates of Indo-China and Tunis at a reduction of 25% of the Customs duty on imports from Nicaragua.

These articles are enumerated in a list annexed to the Convention, and include dry wines of 14° and under; champagne; certain preparations of quinine; mineral waters; olive (table) oil; various condiments; dried and preserved fruits and vegetables; certain skins; certain woollen tissues, &c. Raw materials for soap works and printed books and newspapers are declared free of duty.

## REPUBLIC OF HONDURAS

### ALPHABETICAL INDEX TO TARIFF

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## TARIFF. }

|                                       |                     |     |                                  |                   |     |                             |                    |  |                         |
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| Pegs .. ..                    | 564             | Rails .. ..                          | 1312       | Strings, musical instrument .. .. | 550                  | Walleys .. ..                        | 23               |
| Delisses .. ..                | 1193            | Rails .. ..                          | 1312       | Stucco .. ..                      | 680                  | Watches .. ..                        | 1331-1333        |
| Pencil cases .. ..            | 920, 921        | Rails .. ..                          | 1312       | Sugar .. ..                       | 153                  | Water-closets .. ..                  | 83               |
| Pencils .. ..                 | 515, 922, 923   | Rails .. ..                          | 1312       | Sulphate .. ..                    | 1442                 | Water pipes .. ..                    | 280              |
| Pemholders .. ..              | 1272            | Rails .. ..                          | 1312       | Sulphur .. ..                     | 155, 725             | tanks .. ..                          | 76, 7            |
| Pens .. ..                    | 1257            | Rails .. ..                          | 1312       | Sumahades .. ..                   | 1432                 | Waters, mineral .. ..                | 36               |
| Pepper .. ..                  | 1226            | Rails .. ..                          | 1312       | Supplies, photographic &c .. ..   | 1030-1032            | perfumed .. ..                       | 37               |
| Percaline and percaline .. .. | 1195, 1196      | Rails .. ..                          | 1312       | Surgicels .. ..                   | 1420                 | Wax .. ..                            | 428-433, 91      |
| Perfumery .. ..               | 1198            | Rails .. ..                          | 1312       | Suspenders .. ..                  | 1443                 | Weathercocks .. ..                   | 1602             |
| Petroleum .. ..               | 1211            | Rails .. ..                          | 1312       | Sweetmeats .. ..                  | 597-600              | Weights .. ..                        | 1204, 1205       |
| Pettricons .. ..              | 614-617         | Rails .. ..                          | 1312       | Sword knots .. ..                 | 644, 1364            | Whalebone .. ..                      | 178, 504         |
| Phacoms .. ..                 | 694             | Rails .. ..                          | 1312       | Swords .. ..                      | 894-896              | Wheat .. ..                          | 1565             |
| Photographs .. ..             | 730             | Rails .. ..                          | 1312       | Syrups .. ..                      | 887                  | Wheels .. ..                         | 1358-1360        |
| Phosphorus .. ..              | 734             | Rails .. ..                          | 1312       | Table cloths .. ..                | 1002, 1003           | Whips .. ..                          | 925, 996         |
| Photographs .. ..             | 736             | Rails .. ..                          | 1312       | Table covers .. ..                | 1421                 | Whips .. ..                          | 1414             |
| Pickles .. ..                 | 625             | Rails .. ..                          | 1312       | Tacks .. ..                       | 1292, 1293           | White lead .. ..                     | 57               |
| Pictures .. ..                | 867             | Rails .. ..                          | 1312       | Taffeta .. ..                     | 1461                 | White metal articles .. ..           | 1195             |
| Pill-cushions .. ..           | 22              | Rails .. ..                          | 1312       | Talc .. ..                        | 1464                 | Wicks .. ..                          | 1033-1036, 1127  |
| Pins, not specified .. ..     | 86              | Rails .. ..                          | 1312       | Tallow .. ..                      | 1399                 | Wigs .. ..                           | 1192             |
| Pipes, galvanized .. ..       | 386             | Rails .. ..                          | 1312       | Tanks .. ..                       | 76, 77, 1468, 1469   | Windows .. ..                        | 1284, 1285, 1617 |
| lead .. ..                    | 1568            | Rails .. ..                          | 1312       | Tape .. ..                        | 492, 493             | Wine .. ..                           | 1634-1637        |
| tobacco .. ..                 | 1234-1237       | Rails .. ..                          | 1312       | Tapioca .. ..                     | 1475                 | Wingwows .. ..                       | 50-55, 627, 1494 |
| Pistols .. ..                 | 1239, 1240      | Rails .. ..                          | 1312       | Tar .. ..                         | 86, 1228             | Wire .. ..                           | 218              |
| Pita .. ..                    | 1242            | Rails .. ..                          | 1312       | Targets .. ..                     | 117                  | Wool .. ..                           | 917, 919         |
| Pitch .. ..                   | 1244            | Rails .. ..                          | 1312       | Tarlatan .. ..                    | 1486, 1487           | Worl .. ..                           | 660              |
| Pitchers .. ..                | 379, 380        | Rails .. ..                          | 1312       | Tassels .. ..                     | 245-251, 513         | Wraps .. ..                          | 1142             |
| Plaits .. ..                  | 1559            | Rails .. ..                          | 1312       | Ten .. ..                         | 1488                 | Wreaths .. ..                        | 497, 498         |
| Plant, printing &c .. ..      | 1027-1029       | Rails .. ..                          | 1312       | Teach .. ..                       | 1501                 | Yarn .. ..                           | 717, 718, 848    |
| Plants .. ..                  | 1248            | Rails .. ..                          | 1312       | Telegraphs .. ..                  | 1500                 | Yeast .. ..                          | 936              |
| Plaster .. ..                 | 1460, 1648-1647 | Rails .. ..                          | 1312       | Telephones .. ..                  | 1502                 | Zaragus (fine print) of cotton .. .. | 1651, 1652       |
| Plate .. ..                   | 1584-1586       | Rails .. ..                          | 1312       | Telescopes .. ..                  | 1517, 1546           | Zinc .. ..                           | 1656, 1657       |
|                               |                 | Rails .. ..                          | 1312       | Tents .. ..                       | 1515                 |                                      |                  |
|                               |                 | Rails .. ..                          | 1312       | Terra-cotta .. ..                 | 1515                 |                                      |                  |

MONEY, WEIGHTS AND MEASURES.

The monetary unit is the silver peso (100 centavos).  
For weights and measures the metrical system has been adopted.

CUSTOMS TARIFF.

EXPLANATION.

Save in the case of wood for building purposes, which is dutiable per

1,000 square feet, all goods enumerated in this Tariff are assessed for duty on gross weight per half kilogramme.

Note.—Importers shall have to pay for the cartage and stowage of goods a tax of 50 centavos per 100 kilos, which the customs shall levy at the time of passing each import entry. (Decree No. 56, of March 11, 1909.)



## TARIFF.

| Nos. | Goods.   | Duties,<br>P. C. | Nos. | Goods.                          | Duties,<br>P. C. |
|------|--|------------------|------|---------------------------------|------------------|
| 1    | Abaca twine                                      | 0 15             | 86   | Tar                             | 0 05             |
| 2    | Cordage  | 0 02             | 87   | Alum.                           | 0 10             |
| 3    | Paper  | 0 10             | 88   | Aluminium, manufactures of      | 1 00             |
| 4    | Glass beads                                      | 0 25             | 89   | Letters                         | 0 02             |
| 5    | Fans   | 1 00             | 90   | Bitter                          | 0 35             |
| 6    | Of ivory or mother-of-pearl                      | 1 50             | 91   | Amber                           | 0 30             |
| 7    | Of palm-leaf or paper                            | 0 20             | 92   | Amianthus                       | 0 05             |
| 8    | Of feathers                                      | 1 50             | 93   | Ammoniac                        | 0 10             |
| 9    | Fertilizers                                      | 0 02             | 94   | Etageres                        | 0 02             |
| 10   | Button hooks                                     | 0 35             | 95   | Anchors                         | 0 10             |
| 11   | Openers, letter                                  | 0 10             | 96   | Crosses                         | 0 25             |
| 12   | Can  | 0 10             | 97   | Of gold                         | 5 00             |
| 13   | Cloaks, cotton                                   | 0 50             | 98   | Of silver                       | 3 00             |
| 14   | Silk   | 2 00             | 99   | Of white metal                  | 1 00             |
| 15   | Oil  | 3 00             | 100  | Aniline                         | 0 10             |
| 16   | Essential  | 0 05             | 101  | Rings, curtain                  | 1 00             |
| 17   | Machine  | 0 50             | 102  | Animals, live                   | 1 00             |
| 18   | Perfumed   | 0 25             | 103  | Quadrupels                      | 5 00             |
| 19   | Casters (see Cruet Stands,                       |                  | 104  | Stuffed                         | 0 10             |
| 20   | Oil  | 0 10             | 105  | Aniseed                         | 0 15             |
| 21   | Pin cushions                                     | 0 38             | 106  | Anisida                         | 0 35             |
| 22   | Steel, crude                                     | 0 05             | 107  | Anisette                        | 0 25             |
| 23   | Manufactured into articles not specified         | 0 05             | 108  | Buffalo hides or deer skins     | 1 00             |
| 24   | Acids  | 0 50             | 109  | Spangles                        | 5 00             |
| 25   | Acid, acetic                                     | 0 10             | 110  | Gold                            | 5 00             |
| 26   | Acid, sulfuric                                   | 0 15             | 111  | Silver                          | 3 00             |
| 27   | Hydrochloric                                     | 0 15             | 112  | Field glasses                   | 1 00             |
| 28   | Nitric   | 0 05             | 113  | Antimaccassars for furniture    | 0 25             |
| 29   | Sulphuric  | 0 05             | 114  | Fish-hooks                      | 0 05             |
| 30   | Accordions                                       | 1 00             | 115  | Indigo                          | 0 02             |
| 31   | Ornaments for the head                           | 0 05             | 116  | Flourishes                      | 0 05             |
| 32   | Structural, of iron or metal                     | 0 50             | 117  | Scones (see Chandeliers).       |                  |
| 33   | Cemetery   | 0 02             | 118  | Chandeliers, crystal            | 0 05             |
| 34   | Brass  | 0 04             | 119  | Metal                           | 0 10             |
| 35   | Waters, mineral                                  | 0 15             | 120  | Gold                            | 3 00             |
| 36   | Perfumed   | 0 05             | 121  | Silver                          | 0 02             |
| 37   | Ewers, iron                                      | 0 05             | 122  | Clay                            | 0 15             |
| 38   | Faucets  | 0 10             | 123  | Harpoons                        | 0 05             |
| 39   | Paints   | 1 00             | 124  | Snorkel                         | 0 05             |
| 40   | White metal                                      | 0 08             | 125  | In brine                        | 0 05             |
| 41   | Turpentine oil                                   | 0 25             | 126  | Areometers                      | 0 35             |
| 42   | Needles, sewing, embroidering or crochet         | 0 25             | 127  | Rings, iron                     | 0 10             |
| 43   | Compasses, mariners'                             | 0 25             | 128  | Brass                           | 0 02             |
| 44   | Shoulder-knots (see Jewellery, Nos. 897 to 903). |                  | 129  | Harpoons for fishing            | 0 10             |
| 45   | Crosses, church                                  | 0 35             | 130  | Cupboards, wooden               | 0 25             |
| 46   | Alabaster, and all kinds of manufactures thereof | 0 02             | 131  | Ermine                          | 0 20             |
| 47   | Stills   | 0 10             | 132  | Harmonicas, jews' harps         | 0 10             |
| 48   | Wire, steel                                      | 0 10             | 133  | Harmoniums                      | 0 10             |
| 49   | Copper   | 0 05             | 134  | Harness, cart                   | 0 10             |
| 50   | Iron   | 0 05             | 135  | Carriage                        | 0 25             |
| 51   | Brass  | 0 05             | 136  | Harpoons for fishing            | 0 02             |
| 52   | Telegraph  | 0 05             | 137  | Rice                            | 0 05             |
| 53   | Albs   | 2 00             | 138  | Troughs, iron                   | 0 02             |
| 54   | White-lead                                       | 0 05             | 139  | Wooden                          | 0 05             |
| 55   | Albums   | 0 10             | 140  | Asphaltum                       | 0 10             |
| 56   | Capers   | 2 00             | 141  | Rests (holders)                 | 0 05             |
| 57   | Alcohol  | 0 10             | 142  | Hazel nuts                      | 0 01             |
| 58   | Damask   | 0 35             | 143  | Oats                            | 0 02             |
| 59   | Lucerne  | 0 05             | 144  | Crain winnowers                 | 0 20             |
| 60   | Pottery  | 0 05             | 145  | Jet, crude                      | 0 05             |
| 61   | Pins not specified                               | 0 25             | 146  | Manufactured                    | 0 30             |
| 62   | Carpets, cotton                                  | 0 25             | 147  | Spades                          | 0 05             |
| 63   | Woolen   | 0 50             | 148  | Trays                           | 1 00             |
| 64   | Saddle-bags of leather                           | 0 02             | 149  | Of white metal                  | 0 60             |
| 65   | Of agave ("mescal")                              | 0 40             | 150  | Saffron                         | 0 10             |
| 66   | Cotton, medicinal                                | 0 10             | 151  | Red lead                        | 0 05             |
| 67   | Raw  | 5 00             | 152  | Mercury                         | 0 05             |
| 68   | Jewellery, fine                                  | 0 50             | 153  | Sugar                           | 0 05             |
| 69   | Imitation  | 0 10             | 154  | Adzes                           | 0 10             |
| 70   | Lavender   | 0 02             | 155  | Sulphur                         | 0 10             |
| 71   | Tanks, iron                                      | 0 02             | 156  | Bure, laundry                   | 0 02             |
| 72   | Wooden   | 0 02             | 157  | Ceramic tiles                   | 1 00             |
| 73   | Almanacs   | 0 05             | 158  | Bibs                            | 0 80             |
| 74   | Almonds, with or without shells                  | 0 10             | 159  | Slippers                        | 0 15             |
| 75   | Almond   | 0 50             | 160  | Codish in oil                   | 0 05             |
| 76   | Cushions, feather                                | 0 20             | 161  | Dried or smoked                 | 0 05             |
| 77   | Air  | 0 10             | 162  | Chamber pots, iron              | 0 05             |
| 78   | Curry-combs                                      | 1 00             | 163  | Porcelain                       | 0 10             |
| 79   | Alpacas  | 0 10             | 164  | Basils                          | 0 25             |
|      |  |                  | 165  | Bulleets and shot               | 0 10             |
|      |  |                  | 166  | Scales of bronze                | 0 10             |
|      |  |                  | 167  | Of tinplate                     | 0 15             |
|      |  |                  | 168  | For pharmacies &c.              | 0 05             |
|      |  |                  | 169  | Balconies, iron                 | 0 25             |
|      |  |                  | 170  | Buckets, caoutchouc             | 0 05             |
|      |  |                  | 171  | Iron                            | 0 05             |
|      |  |                  | 172  | Wooden                          | 0 05             |
|      |  |                  | 173  | Paper                           | 0 02             |
|      |  |                  | 174  | Tiles, floor                    | 0 20             |
|      |  |                  | 175  | Valises, leather                | 1 00             |
|      |  |                  | 176  | Imitation                       | 0 10             |
|      |  |                  | 177  | Whalebone                       | 0 25             |
|      |  |                  | 178  | Bands, cotton                   | 0 50             |
|      |  |                  | 179  | Woolen                          | 0 30             |
|      |  |                  | 180  | Silk                            | 0 25             |
|      |  |                  | 181  | Flags, cotton                   | 1 50             |
|      |  |                  | 182  | Slippers                        | 0 30             |
|      |  |                  | 183  | Silk                            | 0 05             |
|      |  |                  | 184  | Baths, iron, tinplate &c.       | 0 10             |
|      |  |                  | 185  | Balustrades, iron, tinplate &c. | 0 10             |
|      |  |                  | 186  | Curb chains for bits            | 0 10             |
|      |  |                  | 187  | Varnish, furniture              | 0 50             |
|      |  |                  | 188  | Barometers                      | 0 05             |
|      |  |                  | 189  | Bars, steel                     | 0 05             |
|      |  |                  | 190  | Iron                            | 0 15             |

\* Decree of March 1, 1902, Relative to the Importation of Alcohol ("La Gaceta," No. 2168, of March 31, 1902).—Art. 1.—No. 60 of the Customs Tariff shall read as follows: "There shall be charged two pesos for every half kilogramme of imported alcohol. Proprietors of pharmacies may import each year 30 gallons of alcohol for exclusive use of their establishment, and this alcohol shall be charged no more than 30 gallons, they shall pay two pesos for every half kilogramme in excess of said quantity. Art. 3.—In order to benefit by the regime referred to, the proprietors of pharmacies shall apply to the Ministry of Finance and substantiate their application by producing the corresponding invoices for the alcohol to be imported.

Decree of April 2, 1904.—Art. 1.—The importation of ordinary intoxicating liquors is prohibited. Art. 2.—The following liquors are considered as ordinary, under the provisions of this law: Whisky, cognac, rum, aniseed and gin, put up in casks, barrels, kegs or demijohns, or when put up in bottles containing less than 21° Cartier of alcoholic strength, or when in the countries of their origin their price be less than \$1 (gold) per litre or \$0.70 (gold) per bottle, or if their selling price does not exceed 60 ¢ of that of brandy and of liquors on which there is a monopoly.

| No. | Goods.                                     | Duties.<br>P. C. | Nos. | Goods.                                    | Duties.<br>P. C. |
|-----|--|------------------|------|---|------------------|
| 195 | Barrels, mounted or not                    | 0 02             | 302  | Compasses                                 | 0 02             |
| 194 | Earth for moulding cast-iron               | 0 04             | 303  | Scarfs                                    | 0 10             |
| 196 | Embroidery lemons                          | 0 10             | 304  | Burats: shawls &c                         | 0 10             |
| 196 | Frames, screen                             | 0 10             | 305  | In the piece                              | 0 10             |
| 197 | Sticks, walking                            | 0 05             | 306  | Easels                                    | 0 05             |
| 198 | Sword                                      | 2 00             | 307  | Hangers                                   | 0 05             |
| 199 | Walking, with ivory handles                | 2 00             | 308  | Cables, wire                              | 0 05             |
| 200 | With gold handles                          | 5 00             | 309  | Manilla-hemp                              | 0 05             |
| 201 | Walking, with silver handles               | 2 00             | 310  | Capstans                                  | 0 05             |
| 202 | Batiste, cotton                            | 0 40             | 311  | Hoists                                    | 0 05             |
| 203 | Linen                                      | 0 40             | 312  | Earth-nuts                                | 0 05             |
| 204 | Trunks, leather                            | 1 25             | 313  | Bags, game                                | 0 20             |
| 205 | Iron                                       | 0 05             | 314  | Sagepans                                  | 0 05             |
| 206 | Wood                                       | 0 10             | 315  | Chairs, ship                              | 0 05             |
| 207 | Twice, woollen                             | 0 50             | 316  | Bronze or copper                          | 0 05             |
| 208 | Day-rum                                    | 0 20             | 317  | Iron                                      | 0 05             |
| 209 | Calf skins                                 | 0 20             | 318  | Gold                                      | 0 05             |
| 210 | Blacking                                   | 0 20             | 319  | Silver                                    | 0 05             |
| 211 | Boat-hooks                                 | 0 15             | 320  | Silvered or gilt                          | 0 05             |
| 212 | Bicycles                                   | 2 00             | 320  | Cocoa                                     | 0 05             |
| 213 | Billiard tables and accessories            | 0 20             | 321  | Coffee                                    | 0 05             |
| 214 | Hinges, iron                               | 0 05             | 322  | Coffee-pots of tinplate                   | 0 05             |
| 215 | Brags                                      | 0 10             | 323  | Safes                                     | 0 05             |
| 216 | Binnacles                                  | 0 02             | 324  | Lime, common                              | 0 05             |
| 217 | Biscuits, fine, in tins                    | 0 05             | 325  | Hydraulic                                 | 0 05             |
| 218 | Targets                                    | 0 10             | 326  | Socks, cotton                             | 0 05             |
| 219 | Blonde, cotton                             | 0 40             | 327  | Scotch yarn                               | 0 05             |
| 220 | Woollen                                    | 0 50             | 328  | Woollen                                   | 0 05             |
| 221 | Linen                                      | 1 25             | 329  | Silk                                      | 0 05             |
| 222 | Silk                                       | 3 00             | 330  | Calenders                                 | 0 05             |
| 223 | Blouses, cotton                            | 0 60             | 331  | Calashes and cahrioles                    | 0 05             |
| 224 | Woollen                                    | 0 60             | 332  | Boilers and their accessories             | 0 05             |
| 225 | Linen                                      | 2 00             | 333  | Cal "padrones" (caliper compasses)        | 0 05             |
| 226 | Silk                                       | 3 00             | 334  | Shoe-horn                                 | 0 05             |
| 227 | Hubs, cart                                 | 0 02             | 335  | Drawers, cotton                           | 0 05             |
| 228 | Balls, billiard, of ivory                  | 5 00             | 336  | Scotch yarn                               | 0 05             |
| 229 | Of celluloid &c                            | 1 00             | 337  | Woollen                                   | 0 05             |
| 230 | Bags, leat                                 | 0 30             | 338  | Linen                                     | 0 05             |
| 231 | Wallets of leather                         | 0 20             | 339  | Silk                                      | 0 05             |
| 232 | Money bags                                 | 1 00             | 340  | Tramples, cotton                          | 0 05             |
| 233 | Pumps and their accessories                | 0 02             | 341  | Woollen                                   | 0 05             |
| 234 | Chimneys ("bombillos"), lamp               | 0 05             | 342  | Linen                                     | 0 05             |
| 235 | Cigar-holders of amber                     | 0 50             | 343  | Camere obscure, for photography           | 0 05             |
| 236 | Of celluloid &c                            | 0 15             | 344  | Lobsters in tins                          | 0 05             |
| 237 | Of meerschaum                              | 0 50             | 345  | Bedsteads, iron                           | 0 05             |
| 238 | Of wood &c                                 | 0 15             | 346  | Wooden                                    | 0 05             |
| 239 | Embroideries, cotton                       | 0 05             | 347  | Of ("para estmio")                        | 0 05             |
| 240 | Woollen                                    | 0 60             | 348  | Cumbric cotton                            | 0 05             |
| 241 | Linen                                      | 0 60             | 349  | Linen                                     | 0 05             |
| 242 | Gold                                       | 5 00             | 350  | Silk                                      | 0 05             |
| 243 | Silver                                     | 4 00             | 351  | Shirts, cotton                            | 0 05             |
| 244 | Silk                                       | 4 00             | 352  | With linen fronts                         | 0 05             |
| 245 | Tassels, cotton                            | 4 00             | 353  | Woollen                                   | 0 05             |
| 246 | Hemp                                       | 1 00             | 354  | Silk                                      | 0 05             |
| 247 | Woollen                                    | 1 00             | 355  | Linen                                     | 0 05             |
| 248 | Silver                                     | 4 00             | 356  | Chemisettes, cotton                       | 0 05             |
| 249 | Gold                                       | 5 00             | 357  | Scotch yarn                               | 0 05             |
| 250 | Tinsel                                     | 1 00             | 358  | Woollen                                   | 0 05             |
| 251 | Silk                                       | 4 00             | 359  | Silk                                      | 0 05             |
| 252 | Puffs, powder                              | 0 05             | 360  | Undershirts, cotton, plain or embroidered | 0 05             |
| 253 | Machine packing of cotton                  | 0 05             | 361  | Woollen                                   | 0 05             |
| 254 | Top-boots of leather                       | 0 02             | 362  | Linen                                     | 0 05             |
| 255 | Of caoutchouc                              | 0 50             | 363  | Silk                                      | 0 05             |
| 256 | Bottle, glass                              | 0 02             | 364  | Bells, tower                              | 0 05             |
| 257 | Decanters, crystal                         | 0 02             | 365  | Hand                                      | 0 05             |
| 258 | Jars, empty                                | 0 02             | 366  | Hemp, unmanufactured                      | 0 05             |
| 259 | Boots, leather                             | 0 02             | 367  | Cables up to 1 inch                       | 0 05             |
| 260 | Medicine chests                            | 0 05             | 368  | Cordage more than 1 inch                  | 0 05             |
| 261 | Buttons                                    | 0 30             | 369  | Couches                                   | 0 05             |
| 262 | Celluloid                                  | 0 30             | 370  | Padlocks, bronze                          | 0 05             |
| 263 | Mother-of-pearl                            | 0 60             | 371  | Iron                                      | 0 05             |
| 264 | Done                                       | 0 30             | 372  | Candlesticks and candelabrams of crystal  | 0 05             |
| 265 | Metal or gilt                              | 0 30             | 373  | Gilt                                      | 0 05             |
| 266 | Gold                                       | 5 00             | 374  | Iron                                      | 0 05             |
| 267 | Silver                                     | 4 00             | 375  | Brass                                     | 0 05             |
| 268 | Silk                                       | 1 00             | 376  | Gold                                      | 0 05             |
| 269 | Inlays, iron                               | 0 02             | 377  | Silver                                    | 0 05             |
| 270 | Trusses                                    | 0 35             | 378  | White metal                               | 0 05             |
| 271 | Back twine                                 | 0 15             | 379  | Pitchers, earthenware                     | 0 05             |
| 272 | Braziers of all kinds                      | 0 02             | 380  | Iron, tinplate &c                         | 0 05             |
| 273 | Bracelets (see Jewellery, Nos. 897 to 903) | 0 05             | 381  | Butt heads (see No. 4)                    | 0 05             |
| 274 | Hitch                                      | 0 05             | 382  | Rugs, hearth, cotton                      | 0 05             |
| 275 | Brittany cloth                             | 0 50             | 383  | Woollen                                   | 0 05             |
| 276 | Britannia metal (see No. 1251)             | 1 00             | 384  | Silk                                      | 0 05             |
| 277 | Brilles                                    | 0 50             | 385  | Not specified                             | 0 05             |
| 278 | Brilliantion                               | 0 30             | 386  | Water pipes, iron*                        | 0 02             |
| 279 | Bits (horse &c.), iron &c.                 | 0 10             | 387  | Boaks, cloth                              | 0 02             |
| 280 | Gilt                                       | 5 00             | 388  | Cord                                      | 0 05             |
| 281 | Gold or silver                             | 1 00             | 389  | Mantles, silk, for ladies                 | 0 05             |
| 282 | White metal                                | 1 00             | 390  | Mackintoshes                              | 0 05             |
| 283 | Brocades                                   | 1 00             | 391  | Caps, fire-arms                           | 0 05             |
| 284 | Gold                                       | 5 00             | 392  | Capsules for bottles                      | 0 05             |
| 285 | Silver                                     | 4 00             | 393  | Carbines                                  | 0 05             |
| 286 | Silk                                       | 1 00             | 394  | Coal                                      | 0 05             |
| 287 | Brocated                                   | 0 30             | 395  | Charcoal                                  | 0 05             |
| 288 | Brushes, hair-dressers                     | 0 10             | 396  | Masks of all kinds                        | 0 05             |
| 289 | White-washing                              | 0 10             | 397  | Carmines                                  | 0 05             |
| 290 | Painters                                   | 0 10             | 398  | Meat, salted                              | 0 05             |
| 291 | And pencils, fine                          | 0 35             | 399  | Smoked                                    | 0 05             |
| 292 | Hooks, belt                                | 0 25             | 400  | Tunnel                                    | 0 05             |
| 293 | Curtain                                    | 0 25             | 401  | Carriages, wagons                         | 0 05             |
| 294 | Or clasp for books                         | 0 25             | 402  | Trundles, two or four wheeled             | 0 05             |
| 295 | Newspaper                                  | 0 15             | 403  | Carts, hand                               | 0 05             |
| 296 | Clothing                                   | 0 25             | 404  | Charts, scientific                        | 0 05             |
| 297 | Frome, unmanufactured                      | 0 10             | 405  | Portfolios of all kinds                   | 0 05             |
| 298 | Statues &c                                 | 0 10             | 406  | Pasteboard for box making                 | 0 05             |
| 299 | Bronze, foil                               | 0 10             |      |   |                  |
| 300 | Powder                                     | 0 10             |      |   |                  |
| 301 | Vases, candelabrams &c.                    | 0 10             |      |   |                  |

\*Galvanised iron plates and pipes shall be exempt from fiscal municipal duties of every description until further notice.

| Nos. | Goods.   | Duties.<br>P. C. | Nos. | Goods.  | Duties.<br>P. C. |
|------|--|------------------|------|---|------------------|
|      |  |                  |      |   |                  |
| 407  | Cartridges for fire-arms                                   | 1 00             | 515  | Pencils   | 0 10             |
| 408  | Cariboad, drawing  | 0 10             | 516  | Cretoune, cotton  | 0 20             |
| 409  | Asipur, woolen   | 1 00             | 517  | Cretoune, linen   | 0 35             |
| 410  | Of mixed yarn  | 1 00             | 518  | Crepou, woollen   | 5 00             |
| 411  | Caoutchouc, crude  | 0 50             | 519  | Silk  | 0 15             |
| 412  | Manufactured into articles not specified                   | 0 05             | 521  | Crucibles   | 0 02             |
| 413  | Dish pans (see No. 461)                                    | 0 02             | 522  | Crystal, manufactured into articles not specified           | 0 05             |
| 414  | Barley   | 0 01             | 523  | Copy-books, blank   | 0 10             |
| 415  | Onions, crude  | 0 04             | 524  | Paintings, framed or not                                    | 0 15             |
| 416  | Preserved in vinegar                                       | 0 10             | 525  | Picture frames  | 0 05             |
| 416a | Garlic   | 0 10             | 526  | Refrigerators   | 0 20             |
| 417  | Sieve, flour   | 0 01             | 527  | Trowels, masons'  | 0 05             |
| 418  | Rice   | 0 04             | 528  | Spoons, table   | 0 50             |
| 419  | Vegetable blades   | 0 01             | 529  | Iron, pewter &c.  | 0 20             |
| 420  | Cement   | Free.            | 530  | Gold  | 5 00             |
| 421  | Cattle bells   | 0 02             | 531  | Silver  | 3 00             |
| 422  | As-hes, animal   | 0 10             | 532  | White metal   | 1 00             |
| 423  | As-hes, human  | 0 02             | 533  | Ladles (classed as spoons)                                  | 0 05             |
| 424  | Rye in the grain   | 0 05             | 534  | Irons, tool   | 0 20             |
| 425  | Brushes, grooming  | 0 20             | 535  | Knives, table, with long or bone handles                    | 0 20             |
| 426  | Shoe, clothes &c.  | 0 25             | 536  | With iron handles   | 1 00             |
| 427  | Tooth, nail &c   | 0 15             | 537  | With ivory handles  | 3 00             |
| 428  | Vax, white, for candles                                    | 0 35             | 538  | With gold handles   | 1 00             |
| 429  | Moulding   | 0 10             | 539  | With silver handles   | 3 00             |
| 430  | Vegetable  | 2 00             | 540  | With white metal handles                                    | 1 00             |
| 431  | Figures, flowers &c  | 0 15             | 541  | With plated handles   | 0 30             |
| 432  | Figures (vestas)   | 0 05             | 542  | Shoe makers'  | 0 15             |
| 433  | Shoe makers'   | 0 10             | 543  | Collars, cotton   | 0 60             |
| 434  | I cks, bronze  | 0 08             | 544  | Lace  | 0 60             |
| 435  | Iron   | 0 10             | 545  | Linen   | 0 60             |
| 436  | Bolts, bronze  | 0 08             | 546  | Paper   | 0 15             |
| 437  | Iron   | 0 10             | 547  | Beads &c, glass   | 0 25             |
| 438  | Beer barrels   | 0 07             | 548  | Gold  | 5 00             |
| 439  | In bottle  | 0 10             | 549  | Silver  | 3 00             |
| 440  | Baskets, wire  | 0 10             | 550  | Strings and spun strings for musical instruments            | 1 00             |
| 441  | Wicker   | 0 05             | 551  | Hides with the hair   | 0 25             |
| 442  | Chisels  | 0 50             | 552  | Wedges  | 0 25             |
| 443  | Girths   | 0 50             | 553  | Wedges  | 0 10             |
| 444  | Ribbon, cotton   | 0 40             | 554  | Shagreen  | 0 25             |
| 445  | Shagreen   | 0 25             | 555  | Shawls, cotton  | 0 25             |
| 446  | Of mixed silk  | 3 00             | 556  | Cotton mesh   | 0 50             |
| 447  | Of pure silk   | 0 35             | 557  | Woolen  | 1 00             |
| 448  | Belts, cotton  | 0 50             | 558  | Silk  | 3 00             |
| 449  | Leather  | 0 50             | 559  | Waistcoat (see Nos. 1612 to 1615).                          |                  |
| 450  | Woolen   | 0 06             | 560  | Vests (Do. do.)   |                  |
| 451  | Silk   | 0 20             | 561  | Leather, varnished  | 0 25             |
| 452  | Chimneys (manufactured into articles not specified)        | 0 05             | 562  | Epaulets, gilt or silver                                    | 0 50             |
| 453  | Nails, steel   | 0 10             | 563  | Gold or silver  | 5 00             |
| 454  | Copper   | 0 05             | 564  | Pegs  | 0 05             |
| 455  | Iron   | 0 50             | 565  | Cheviot, cotton   | 1 00             |
| 456  | With ornamental heads                                      | 0 05             | 566  | Woolen  | 1 00             |
| 457  | Copper, unwrought  | 0 05             | 567  | Nipples, fire-arm   | 0 02             |
| 458  | Rates  | 0 10             | 568  | Chimneys, iron  | 0 25             |
| 459  | Manufactured into articles not specified                   | 0 02             | 569  | Chocolate   | 5 00             |
| 460  | Carriages and their accessories                            | 0 05             | 570  | Dalmatics   | 0 02             |
| 461  | Ustensils, kitchen   | 0 35             | 571  | Denijohns   | 0 25             |
| 462  | Fireworks and crackers                                     | 0 10             | 572  | Damas, cotton   | 1 00             |
| 463  | Cushions (see Nos. 82 and 83).                             | 0 15             | 573  | Woolen  | 0 50             |
| 464  | Glue, ordinary   | 0 05             | 574  | Linen   | 3 00             |
| 465  | Fish   | 0 20             | 575  | Silk  | 0 10             |
| 466  | Stainers (kitchen utensils)                                | 0 40             | 576  | Decorations   | 0 25             |
| 467  | Belts, cotton  | 3 00             | 577  | Thimbles, iron, copper &c                                   | 3 00             |
| 468  | Woolen   | 0 02             | 578  | Gold  | 5 00             |
| 469  | Silk   | 0 10             | 579  | White metal   | 1 00             |
| 470  | Mattresses, wire   | 0 02             | 581  | Aprons (durable according to component material).           |                  |
| 471  | Horsehair  | 2 00             | 582  | Aprons, waterproof  | 0 50             |
| 472  | Of "cours" &c  | 0 10             | 583  | Dental plates of celluloid                                  | 2 00             |
| 473  | Hangings (see Curtains, Nos. 508 to 512).                  | 0 40             | 584  | Deutifrice (perfumery)                                      | 0 25             |
| 474  | Elephants' tusks   | 0 10             | 585  | Disinfectants   | 0 50             |
| 475  | Paints (see Nos. 1229 and 1230).                           | 0 10             | 586  | Wool-gutters (see Nos. 373 to 375)                          |                  |
| 476  | Collars, animals'  | 0 10             | 587  | Diamonds  | 5 00             |
| 477  | Ladles (see Nos. 73 and 74).                               | 0 10             | 588  | Glaziers  | 1 00             |
| 478  | Chests of drawers  | 0 50             | 589  | Newspapers  | 0 02             |
| 479  | Compasses  | 0 50             | 590  | Teeth, artificial   | 5 00             |
| 480  | Turtle shells  | 1 00             | 591  | Charms (see Nos. 73 and 74).                                |                  |
| 481  | Mother-of-pearl, crude                                     | 0 20             | 592  | Diligences (carriages)                                      | 0 02             |
| 482  | Manufactured into articles not specified                   | 0 10             | 593  | Sham  | 0 10             |
| 483  | Jeans ("coquillos")  | 1 50             | 594  | Divans (furniture)  | 0 10             |
| 484  | Neck-ties, cotton  | 2 00             | 595  | Domines   | 0 35             |
| 485  | Woolen   | 0 15             | 596  | Dolmans (see Wearing Apparel)                               | 2 00             |
| 486  | Silk   | 0 10             | 597  | Sword-knots, cotton, woolen, linen &c.                      | 1 00             |
| 487  | Work in any form not specified.                            | 0 20             | 598  | Gold  | 5 00             |
| 488  | Cordage, ships'  | 0 25             | 599  | Silver  | 3 00             |
| 489  | Twines, cotton   | 0 30             | 600  | Silk  | 4 00             |
| 490  | Hemp   | 0 50             | 601  | Drillings, cotton   | 0 20             |
| 491  | Cordova  | 3 00             | 602  | Linen   | 0 35             |
| 492  | Tulle, woolen  | 0 50             | 603  | Drugs not specified   | 0 50             |
| 493  | Silk   | 0 20             | 604  | Shooks for casks  | 0 02             |
| 494  | Laces, shoe makers'  | 0 10             | 605  | Sweetmeats, dry or in syrup                                 | 0 10             |
| 495  | Cornets  | 0 50             | 606  | Buddings, iron or wooden                                    | 0 05             |
| 496  | Coroices, metal  | 0 10             | 607  | Buddings, iron or wooden                                    | 0 01             |
| 497  | Wreaths, funeral   | 0 40             | 608  | Articles imported for use of the President of the Republic. | Free.            |
| 498  | Wreaths, funeral   | 1 50             | 609  | State Ministers and Diplomatic Representatives              |                  |
| 499  | Waists ("coroica"), cotton                                 | 0 50             | 610  | Acies, iron or steel  | 0 01             |
| 600  | Woolen   | 0 50             | 611  | Elastic, boot   | 0 25             |
| 601  | Silk   | 1 00             | 612  | Funnels, metal  | 0 10             |
| 602  | Belting  | 0 10             | 613  | Puffs, powder   | 0 05             |
| 603  | Corsets of all kinds                                       | 0 10             | 614  | Petticoats, cotton  | 0 40             |
| 604  | Whalebones, stay   | 0 30             | 615  | Woolen  | 1 00             |
| 605  | Pen knives   | 1 00             | 616  | Linen   | 1 00             |
| 606  | Glass cutters  | 0 50             | 617  | Silk  | 3 00             |
| 607  | Curtains, cotton   | 1 30             | 618  | Linen   | 1 50             |
| 608  | Of cotton guipure  | 0 50             | 619  | Woolen  | 1 50             |
| 609  | Woolen   | 3 00             | 620  | Linen   | 1 50             |
| 610  | Silk   | 0 25             | 621  | Silk  | 3 00             |
| 611  | Tassels for curtains (durable as in the case of curtains). | 0 25             | 622  | Oilcloth, table   | 0 50             |
| 612  | Emetics  |                  |      |   |                  |



| Nos. | Goods.                                | Duties.<br>P. C. | Nos. | Goods.   | Duties.<br>P. C. |
|------|---------------------------------------|------------------|------|--|------------------|
| 623  | Oilecloth, packing                    | 0 10             | 733  | Linings, hat   | 0 0              |
| 624  | Floor                                 | 0 20             | 734  | Phosphorus   | 0 0              |
| 625  | Pickles                               | 0 10             | 735  | Matches of all kinds   | 0 0              |
| 626  | String pastes ("engrutas")            | 0 20             | 736  | Photographs  | 0 0              |
| 627  | Wire fencing                          | 0 05             | 737  | Forges   | 0 0              |
| 628  | Backran ("entreferros"), cotton       | 0 15             | 738  | Flannel, cotton  | 0 0              |
| 629  | Scapulars                             | 0 05             | 739  | Flannel, woollen   | 0 1              |
| 630  | Brooms                                | 0 05             | 740  | Flasks, glass or crystal                                     | 0 0              |
| 631  | Brushes                               | 0 15             | 741  | Blankets, cotton   | 0 0              |
| 632  | Shotguns                              | 1 00             | 742  | Woollen  | 0 0              |
| 633  | Stationery                            | 0 10             | 743  | Brakes, iron &c  | 0 0              |
| 634  | Essences, medicinal, and syrup-making | 0 30             | 744  | White metal  | 1 0              |
| 635  | Spheres                               | 0 02             | 745  | Beans, dried   | 0 0              |
| 636  | Fire steels                           | 0 10             | 746  | Tinned   | 0 0              |
| 637  | Khamel                                | 0 10             | 747  | Fruits, in any   | 0 0              |
| 638  | Insertions, cotton                    | 1 25             | 748  | Candied  | 0 0              |
| 639  | Linen                                 | 2 00             | 749  | Fresh  | 0 0              |
| 640  | Hilts, sword, foil &c                 | 1 00             | 750  | In their juice   | 0 0              |
| 641  | Emeralds                              | 5 00             | 751  | Dried  | 0 0              |
| 642  | Emery                                 | 0 05             | 752  | Bel lows   | 0 0              |
| 643  | Sabres                                | 1 00             | 753  | Prinels  | 1 0              |
| 644  | Swords                                | 1 00             | 754  | Caps   | 0 0              |
| 645  | Asparagus                             | 0 10             | 755  | Cover, fire-arm  | 0 0              |
| 646  | Spatulas                              | 0 30             | 756  | Covers, furniture (dutiabie according to component material) | 0 0              |
| 647  | Spices                                | 0 10             | 757  | Blow guns ("fuentes de tubo")                                | 1 0              |
| 648  | Mirrors, fixed or not                 | 0 15             | 758  | Cap guns   | 1 0              |
| 649  | Spectacles (see Nos. 100 to 111)      | 0 15             | 759  | Petticoats (see Nos. 614 to 617)                             | 0 0              |
| 650  | Spermacet, unmanufactured             | 0 10             | 760  | Saddle trees   | 0 0              |
| 651  | Manufactured                          | 0 15             | 761  | Galloons, cotton   | 0 0              |
| 652  | Sponges                               | 1 00             | 762  | Woollen  | 0 0              |
| 653  | Spurs, iron or brass                  | 0 10             | 763  | Linen  | 0 0              |
| 654  | Gold                                  | 5 00             | 764  | Silver or gold   | 5 0              |
| 655  | Silver                                | 1 00             | 765  | Gilt or silvered   | 1 0              |
| 656  | White metal                           | 0 50             | 766  | Silk   | 4 0              |
| 657  | Meerschaum                            | 0 01             | 767  | Strenners ("gallanderos")                                    | 0 0              |
| 658  | Skeletons                             | 0 40             | 768  | Biscuits, common   | 0 0              |
| 659  | Worsted                               | 0 15             | 769  | Fine, in tins  | 0 0              |
| 660  | Prints                                | 0 10             | 770  | "Gamarrones"   | 0 0              |
| 661  | Dresses                               | 0 10             | 771  | Chamois leather  | 0 0              |
| 662  | Tin in pigs                           | 0 10             | 772  | Chairs, pins &c  | 0 0              |
| 663  | In articles not specified             | 0 11             | 773  | Chick pens   | 0 0              |
| 664  | Statues, bronze or copper             | 2 00             | 774  | Decanters  | 0 0              |
| 665  | Marble                                | 0 10             | 775  | Gauzes, cotton   | 0 0              |
| 666  | Plaster                               | 0 10             | 776  | Woollen  | 1 0              |
| 667  | Stearine, unmanufactured              | 0 15             | 777  | Linen  | 2 0              |
| 668  | Manufactured                          | 0 05             | 778  | Silk   | 5 0              |
| 669  | Mats, straw                           | 0 05             | 779  | Gassing  | 0 0              |
| 670  | Hemp                                  | 0 15             | 780  | Gelatine   | 0 0              |
| 671  | Oilecloth                             | 0 30             | 781  | Tissues, white cotton, not specified                         | 0 0              |
| 672  | Stereoscopes                          | 0 05             | 782  | White linen, not specified                                   | 0 0              |
| 673  | Dish mats of sparterie                | 0 02             | 783  | Gray cotton  | 0 0              |
| 674  | Okumi                                 | 0 10             | 784  | Geneva   | 0 0              |
| 675  | Quick matches                         | 0 20             | 785  | Ginger ale   | 0 0              |
| 676  | Stomx                                 | 0 10             | 786  | Gloves, crystal, not specified                               | 0 0              |
| 677  | Stirrups                              | 0 10             | 787  | Lamp   | 0 0              |
| 678  | "Estrillos"                           | 0 20             | 788  | Paper  | 0 0              |
| 679  | Stucco                                | 1 00             | 789  | Terrestrial  | 0 0              |
| 680  | Cases, gun &c                         | 0 25             | 790  | Gum arabic, in lumps   | 0 0              |
| 681  | Surgical                              | 0 50             | 791  | Prepared   | 0 2              |
| 682  | Sewing                                | 5 00             | 792  | Carbophene, manufactured into articles not specified         | 0 2              |
| 683  | Jewellery                             | 0 50             | 793  | Gum-lac  | 0 2              |
| 684  | Toilet                                | 0 50             | 794  | Gums, medicinal  | 0 0              |
| 685  | Travelling                            | 0 02             | 795  | Caps, cotton   | 0 0              |
| 686  | Stoves                                | 0 50             | 796  | Trimmed, for children  | 2 0              |
| 687  | Labels, blank                         | 0 60             | 797  | Woollen  | 0 5              |
| 688  | Printed                               | 0 10             | 798  | Fur  | 0 0              |
| 689  | Explosive, mine                       | 0 15             | 799  | Silk   | 3 0              |
| 690  | Extracts, meat                        | 0 05             | 800  | Hinges   | 0 0              |
| 691  | Perfumery                             | 0 35             | 801  | Brass  | 0 0              |
| 692  | Medicinal                             | 0 02             | 802  | Engravings   | 0 0              |
| 693  | Phactons                              | 0 35             | 803  | Graphite   | 0 0              |
| 694  | Scarfs, cotton                        | 0 50             | 804  | Graphophones   | 0 2              |
| 695  | Belts, leather                        | 0 50             | 805  | "Grandiosos"   | 0 0              |
| 696  | Woollen                               | 3 00             | 806  | Gumite   | 0 0              |
| 697  | Silk                                  | 0 50             | 807  | "Grano de oro" (dissay, of cotton)                           | 0 5              |
| 698  | Skirts (see Nos. 614 to 617)          | 0 15             | 808  | Woollen  | 0 5              |
| 699  | Lamps, street                         | 0 38             | 809  | Seeds not specially mentioned                                | 0 0              |
| 700  | Lanterns, paper                       | 0 55             | 810  | Hooks for wire fencing                                       | 0 0              |
| 701  | Glass                                 | 0 35             | 811  | For Venetian blinds  | 0 10             |
| 702  | Fecula                                | 0 55             | 812  | Grense, cart   | 0 0              |
| 703  | Flush, cotton                         | 0 60             | 813  | Cross (silk)   | 0 0              |
| 704  | Woollen                               | 3 00             | 814  | Cranes   | 0 0              |
| 705  | Silk                                  | 0 05             | 815  | Crappers   | 0 5              |
| 706  | Mats                                  | 0 05             | 816  | Saddle-cloths  | 0 50             |
| 707  | Fibres                                | 0 10             | 817  | Guano  | 0 0              |
| 708  | Door stops                            | 0 35             | 818  | Gloves, cotton   | 0 3              |
| 709  | Markers                               | 1 00             | 819  | Deeskin  | 0 2              |
| 710  | Fichis                                | 0 10             | 820  | Kid  | 0 35             |
| 711  | Vernicelli                            | 0 60             | 821  | Fencing, boxing &c   | 1 00             |
| 712  | Felt                                  | 0 05             | 822  | Woollen  | 5 00             |
| 713  | Bronze                                | 0 35             | 823  | Silk   | 0 0              |
| 714  | Figures, clay                         | 0 50             | 824  | Ornaments, comu  | 1 00             |
| 715  | Wax                                   | 0 60             | 825  | Walking stick (see No. 1302)                                 | 0 0              |
| 716  | Yarn, woollen ("entreferros")         | 0 05             | 826  | Carriage   | 0 0              |
| 717  | Rope                                  | 0 05             | 827  | Sword  | 0 0              |
| 718  | Filters                               | 0 20             | 828  | Guitares   | 0 25             |
| 719  | Flutes                                | 3 50             | 829  | Gutta-percha, manufactured into articles not specified       | 0 25             |
| 720  | Fringes, cotton                       | 0 60             | 830  | Axes   | 0 0              |
| 721  | Woollen                               | 3 00             | 831  | Hatchets   | 0 10             |
| 722  | Silk                                  | 0 10             | 832  | Trunks, cotton   | 0 20             |
| 723  | Hoops, iron                           | 0 15             | 833  | Of thres   | 0 0              |
| 724  | Flowers of sulphur                    | 1 05             | 834  | Flour  | 0 02             |
| 725  | Flower vase, iron                     | 0 10             | 835  | Buckles, iron  | 0 10             |
| 726  | Porcelain or glass                    | 2 00             | 836  | Brass  | 0 10             |
| 727  | Flowers, artificial                   | 1 00             | 837  | Trouser  | 0 20             |
| 728  | Folds                                 | 0 10             | 838  | Hectographs  | 0 10             |
| 729  | Photography                           | 0 10             | 839  | Agave  | 0 02             |
| 730  | Shaps, hat                            | 0 01             | 840  | Hay  | 0 0              |
| 731  | Foldier                               | 0 01             |      |  |                  |

| TARIFF.] |   | Goods. |      | Duties.  |      | Goods. |  | Duties. |  |
|----------|---|--------|------|--|------|--------|--|---------|--|
| Nos.     |   |        | Nos. | P. C.  |      |        |  | P. C.   |  |
| 841      | Horse-shoe nails.....                                 | 0 50   | 850  | Foot-wipers.....   | 0 05 |        |  | 0 05    |  |
| 842      | Fittings, furniture.....                              | 0 10   | 931  | Lignum, horse.....   | 0 05 |        |  | 0 05    |  |
| 843      | Fittings, door &c.....                                | 0 10   | 932  | Flax, unmanufactured.....  | 0 10 |        |  | 0 10    |  |
| 844      | Tools not specified, for arts and trades.....         | 0 05   | 933  | Lawn, of white or colored cotton.....  | 0 40 |        |  | 0 40    |  |
| 845      | Aspergines.....                                       | 0 05   | 934  | Lanterns.....  | 0 38 |        |  | 0 38    |  |
| 846      | Iron in bars, sheets, rods &c. (See also No. 386). .. | 0 05   | 935  | Banias (see Nos. 444 to 447). ..   |      |        |  |         |  |
| 847      | Galvanized (see also No. 386), for roofing.....       | 0 02   | 936  | Cloth, cotton.....   | 0 25 |        |  | 0 25    |  |
| 848      | Yara, cotton.....                                     | 0 05   | 937  | Hemp.....  | 0 25 |        |  | 0 25    |  |
| 849      | Thread, cotton, sewing or embroidering.....           | 0 25   | 938  | Slabs, marble, slate &c.....   | 0 01 |        |  | 0 01    |  |
| 850      | Cotton, crochet.....                                  | 0 15   | 939  | Porcelainware, ordinary.....   | 0 05 |        |  | 0 05    |  |
| 851      | Cotton, weaving.....                                  | 0 40   | 960  | China-ware.....  | 0 10 |        |  | 0 10    |  |
| 852      | Woolen.....   | 0 20   | 961  | Plates, looking glass.....   | 0 10 |        |  | 0 10    |  |
| 853      | Linon.....  | 3 00   | 962  | Hops.....  | 0 50 |        |  | 0 50    |  |
| 854      | Gold or silver.....                                   | 3 00   | 963  | Polish, harness &c.....  | 0 30 |        |  | 0 30    |  |
| 855      | Silk.....   | 3 00   | 964  | Leather, wooden, for casks.....  | 0 10 |        |  | 0 10    |  |
| 856      | Pack.....   | 1 00   | 965  | Silk.....  | 0 60 |        |  | 0 60    |  |
| 857      | Silvered or gilt.....                                 | 0 05   | 966  | Wheel tires, iron or steel.....  | 0 01 |        |  | 0 01    |  |
| 858      | Tile-ware.....  | 0 05   | 967  | Of india rubber, for velocipeses.....  | 0 50 |        |  | 0 50    |  |
| 859      | In varnished or painted wares.....                    | 0 10   | 968  | Key-rings.....   | 0 10 |        |  | 0 10    |  |
| 860      | Hollands, cotton.....                                 | 0 20   | 969  | Cocks, metal, for casks.....   | 0 05 |        |  | 0 05    |  |
| 861      | Mouhis, sugar.....                                    | 0 05   | 970  | Wooden, for casks.....   | 0 10 |        |  | 0 10    |  |
| 862      | Shapes, hat.....                                      | 0 10   | 971  | Macarou.....   | 0 05 |        |  | 0 05    |  |
| 863      | Lasts, boot.....                                      | 0 05   | 972  | Machetes for agriculture.....  | 0 35 |        |  | 0 35    |  |
| 864      | Furnaces, artisans'.....                              | 0 25   | 973  | Or hunting knives with bronze or horn handles, sheathed or not.....          | 0 15 |        |  | 0 15    |  |
| 865      | Tools, iron.....                                      | 0 10   | 974  | Madapolam.....   | 0 50 |        |  | 0 50    |  |
| 866      | Bone, manufactured into articles not specified.....   | 1 00   | 975  | Lumber.....  | 0 05 |        |  | 0 05    |  |
| 867      | Pictures.....   | 0 25   | 976  | Mother-of-pearl.....   | 0 05 |        |  | 0 05    |  |
| 868      | Maguets.....  | 0 05   | 977  | Maize, green, in tins.....   | 0 10 |        |  | 0 10    |  |
| 869      | Printed matter.....                                   | 0 20   | 978  | Maize, green, in tins.....   | 0 05 |        |  | 0 05    |  |
| 870      | Incense.....  | 0 02   | 979  | Corn (maize) flour.....  | 0 05 |        |  | 0 05    |  |
| 871      | Incense.....  | 0 02   | 980  | Malachite.....   | 0 05 |        |  | 0 05    |  |
| 872      | Colored printer.....                                  | 0 30   | 981  | Valises, leather.....  | 1 10 |        |  | 1 10    |  |
| 873      | Sanitary apparatus.....                               | 0 10   | 982  | Imitation leather.....   | 0 10 |        |  | 0 10    |  |
| 874      | Insecticides.....                                     | 0 10   | 983  | Cavus &c.....  | 0 02 |        |  | 0 02    |  |
| 875      | Implements, agricultural.....                         | 0 05   | 984  | Man.....   | 0 05 |        |  | 0 05    |  |
| 876      | For arts and trades.....                              | 0 25   | 985  | Wire netting.....  | 0 10 |        |  | 0 10    |  |
| 877      | Instruments, scientific.....                          | 0 20   | 986  | Feeding bottles.....   | 0 35 |        |  | 0 35    |  |
| 878      | Musical.....  | 0 20   | 987  | Screens.....   | 0 10 |        |  | 0 10    |  |
| 879      | Irish cotton cloth.....                               | 0 20   | 988  | Aprons for artisans.....   | 0 10 |        |  | 0 10    |  |
| 880      | Linon cloth.....                                      | 0 50   | 989  | Hansers, tool.....   | 0 02 |        |  | 0 02    |  |
| 881      | Soaps: palm-oil, turpentine, and other common.....    | 0 15   | 990  | Pump.....  | 0 10 |        |  | 0 10    |  |
| 882      | Perfumed.....   | 0 10   | 991  | Pen.....   | 0 05 |        |  | 0 05    |  |
| 883      | Medicinal.....  | 0 50   | 991a | Pas.....   | 0 06 |        |  | 0 06    |  |
| 884      | Jalier.....   | 0 10   | 992  | "Manillas" (see Hammocks, No. 833). ..                                       | 0 10 |        |  | 0 10    |  |
| 885      | Ham, salt.....  | 0 05   | 993  | Manikins for tailors &c.....   | 2 00 |        |  | 2 00    |  |
| 886      | Io tins.....  | 0 25   | 994  | Whips, carmen's ("manoplas para combo").....                                 | 0 15 |        |  | 0 15    |  |
| 887      | Syrups.....   | 0 10   | 995  | Manta "common cloth, unbleached and bleached".....                           | 0 20 |        |  | 0 20    |  |
| 888      | Rigging, ships'.....                                  | 0 02   | 996  | "Manillas" (see Hammocks, No. 833). ..                                       | 0 20 |        |  | 0 20    |  |
| 889      | Jasper.....   | 0 25   | 997  | "Manillas" (see Hammocks, No. 833). ..                                       | 0 20 |        |  | 0 20    |  |
| 890      | Cages, bird.....                                      | 0 05   | 998  | Horse clothing.....  | 0 25 |        |  | 0 25    |  |
| 891      | Cages, bird.....                                      | 1 00   | 999  | Blankets for animals.....  | 0 10 |        |  | 0 10    |  |
| 892      | Coarse cloth ("jersey").....                          | 0 02   | 1000 | Lard.....  | 0 50 |        |  | 0 50    |  |
| 893      | Mattresses, straw.....                                | 0 30   | 1001 | Cocoa butter.....  | 0 25 |        |  | 0 25    |  |
| 894      | Syringes, metal.....                                  | 0 30   | 1002 | Tablecloths, cotton.....   | 0 50 |        |  | 0 50    |  |
| 895      | Cautchouc.....  | 0 30   | 1003 | Linon.....   | 3 00 |        |  | 3 00    |  |
| 896      | Glass.....  | 0 50   | 1004 | Mantles, silk.....   | 0 25 |        |  | 0 25    |  |
| 897      | Jewellery, steel.....                                 | 0 50   | 1005 | Butter.....  | 1 00 |        |  | 1 00    |  |
| 898      | Amber.....  | 0 50   | 1006 | Manillas (scarfs), cotton.....   | 0 20 |        |  | 0 20    |  |
| 899      | Tortoise-shell.....                                   | 0 50   | 1007 | "repe.....   | 0 50 |        |  | 0 50    |  |
| 900      | Cethloid.....   | 0 50   | 1008 | Lace.....  | 1 00 |        |  | 1 00    |  |
| 901      | Coral.....  | 0 50   | 1009 | Willen.....  | 3 00 |        |  | 3 00    |  |
| 902      | Gold or silver.....                                   | 1 00   | 1010 | Silk.....  | 0 02 |        |  | 0 02    |  |
| 903      | Gilt or plated ware.....                              | 0 35   | 1011 | Maps, geographical.....  | 0 05 |        |  | 0 05    |  |
| 904      | Dmights, chess, and like games.....                   | 0 10   | 1012 | Machines, sewing, and other for arts or trades, and accessories thereof..... | 0 01 |        |  | 0 01    |  |
| 905      | Frail nuts.....                                       | 0 25   | 1013 | Agricultural or mining, and accessories thereof.....                         | 0 05 |        |  | 0 05    |  |
| 906      | Toys.....   | 0 25   | 1014 | For sciences.....  | 0 01 |        |  | 0 01    |  |
| 907      | Musical.....  | 0 05   | 1015 | Not specified.....   | 0 05 |        |  | 0 05    |  |
| 908      | Cane for furniture.....                               | 0 05   | 1016 | Not specified.....   | 0 05 |        |  | 0 05    |  |
| 909      | Keils, officers'.....                                 | 0 05   | 1017 | Picture frames of caribbard.....   | 0 05 |        |  | 0 05    |  |
| 910      | Kerosene.....   | 0 10   | 1018 | Wooden.....  | 0 05 |        |  | 0 05    |  |
| 911      | Sealing wax.....                                      | 0 10   | 1019 | Gilt.....  | 0 10 |        |  | 0 10    |  |
| 912      | Bricks.....   | 0 01   | 1020 | Ivory, unwrought.....  | 2 00 |        |  | 2 00    |  |
| 913      | Tiles, flooring, falence.....                         | 0 02   | 1021 | Manufactured into articles not specified.....                                | 0 25 |        |  | 0 25    |  |
| 914      | Lamps, of all kinds.....                              | Free.  | 1022 | Vegetable.....   | 0 01 |        |  | 0 01    |  |
| 915      | Launches.....   | 0 10   | 1023 | Marble in the rough.....   | 0 01 |        |  | 0 01    |  |
| 916      | Foot, ray.....  | 1 50   | 1024 | Statues, tombstones &c.....  | 0 25 |        |  | 0 25    |  |
| 917      | Burials, flint.....                                   | 0 50   | 1025 | Morocco leather.....   | 0 01 |        |  | 0 01    |  |
| 918      | Wool, embroidering.....                               | 0 50   | 1026 | Marks of caribbard &c.....   | 0 10 |        |  | 0 10    |  |
| 919      | Pencil cases, gold.....                               | 0 50   | 1027 | Plant, printing.....   | 0 10 |        |  | 0 10    |  |
| 920      | Not specified.....                                    | 0 10   | 1028 | For sciences, not specified.....   | 0 25 |        |  | 0 25    |  |
| 921      | Pencils.....  | 0 05   | 1029 | Supplies, photographic.....  | 0 35 |        |  | 0 35    |  |
| 922      | Chalk.....  | 0 01   | 1030 | Electrical.....  | 0 05 |        |  | 0 05    |  |
| 923      | Whip-stones.....                                      | 0 35   | 1031 | Clock and watch.....   | 0 50 |        |  | 0 50    |  |
| 924      | Whips.....  | 0 05   | 1032 | Wicks, tinder-box.....   | 0 25 |        |  | 0 25    |  |
| 925      | Brass in sheets.....                                  | 0 25   | 1033 | Lamp.....  | 0 05 |        |  | 0 05    |  |
| 926      | Milk, condensed.....                                  | Free.  | 1034 | "andle.....  | 0 25 |        |  | 0 25    |  |
| 927      | Vegetables, fresh.....                                | 0 02   | 1035 | Burners, lamp.....   | 0 30 |        |  | 0 30    |  |
| 928      | Preserved in vinegar.....                             | 1 00   | 1036 | Medals, gold and silver.....   | 0 35 |        |  | 0 35    |  |
| 929      | Lye.....  | 0 05   | 1037 | And crosses, metal.....  | 0 30 |        |  | 0 30    |  |
| 930      | Silver.....   | 1 00   | 1038 | Medallions (see Jewellery, Nos. 897 to 903). ..                              | 0 30 |        |  | 0 30    |  |
| 931      | Gold or silver.....                                   | 0 10   | 1039 | Stockings, cotton.....   | 0 30 |        |  | 0 30    |  |
| 932      | Lenses.....   | 0 10   | 1040 | Cautchouc.....   | 0 01 |        |  | 0 01    |  |
| 933      | Letters, marking.....                                 | 0 10   | 1041 | Scotch yarn.....   | 0 60 |        |  | 0 60    |  |
| 934      | Water-closets.....                                    | 0 10   | 1042 | Woolen.....  | 0 05 |        |  | 0 05    |  |
| 935      | Yeast.....  | 0 10   | 1043 | Silk.....  | 0 50 |        |  | 0 50    |  |
| 936      | Prock coats (see Nos. 1612 to 1616).....              | 0 02   | 1044 | Medicines not specified.....   | 0 10 |        |  | 0 10    |  |
| 937      | Prock coats (see Nos. 1612 to 1616).....              | 0 25   | 1045 | Measures for liquids.....  | 0 10 |        |  | 0 10    |  |
| 938      | For artists.....                                      | 0 35   | 1046 | Merino.....  | 1 01 |        |  | 1 01    |  |
| 939      | Copy-letter.....                                      | 0 25   | 1047 | Merino.....  | 0 25 |        |  | 0 25    |  |
| 940      | Printed.....  | 0 25   | 1048 | Microscopes.....   | 0 05 |        |  | 0 05    |  |
| 941      | Liquor sets or cases.....                             | 0 25   | 1049 | Honey.....   | 0 05 |        |  | 0 05    |  |
| 942      | Alcoholic and sweet liquors: in bottles.....          | 1 00   | 1050 | Cane juice.....  | 0 10 |        |  | 0 10    |  |
| 943      | In other receptacles.....                             | 0 10   | 1051 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 944      | Casaxes, embroidery.....                              | 0 05   | 1052 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 945      | Painters'.....  | 0 20   | 1053 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 946      | Garters.....  | 0 10   | 1054 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 947      | Films, metal.....                                     | 0 05   | 1055 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 948      | Lemonades.....  | 0 20   | 1056 | Artificial liquid.....   | 0 10 |        |  | 0 10    |  |
| 949      | Tooth-picks.....                                      | 0 20   |      |  |      |        |  |         |  |

| Nos. | Goods.  | Duties.<br>P. c. | Nos. | Goods.  | Duties.<br>P. c. |
|------|---|------------------|------|---|------------------|
| 1057 | Myrrh   | 0 20             | 1162 | Paper, printing                                       | 0 10             |
| 1058 | Haversacks, leather   | 0 60             | 1163 | Emery   | 0 10             |
| 1059 | Cloth   | 0 30             | 1164 | Parachment  | 0 10             |
| 1060 | Mouldings, gilt   | 0 10             | 1165 | Ruled, for music                                      | 0 10             |
| 1061 | Plaster   | 0 10             | 1166 | Wall  | 0 10             |
| 1062 | Zinc  | 0 05             | 1167 | On cloth  | 0 20             |
| 1063 | Mills, coffee, spice &c   | 0 05             | 1168 | Buttons   | 0 05             |
| 1064 | Windmills   | 0 01             | 1169 | Parachutes  | 0 02             |
| 1065 | Monochords  | 0 20             | 1170 | Umbrellas, cotton                                     | 0 25             |
| 1066 | Eye-glasses (see Nos. 109 to 111).  |                  | 1171 | Woolen  | 0 35             |
| 1067 | Chignons  | 3 00             | 1172 | Silk  | 0 50             |
| 1068 | Pouches, shooting   | 0 31             | 1173 | Lightning conductors                                  | 0 01             |
| 1069 | Mosquito-nets   | 1 01             | 1174 | Shutes, elementary                                    | 0 01             |
| 1070 | Glass beads   | 0 21             | 1175 | Medicines   | 0 01             |
| 1071 | Pulleys   | 0 00             | 1176 | For the arts  | 0 01             |
| 1072 | Motors, hydraulic   | 0 00             | 1177 | Pastels   | 0 01             |
| 1073 | Electrical  | 0 00             | 1178 | Pastilles, sugar                                      | 0 10             |
| 1074 | Animal power  | 0 00             | 1179 | Medicinal   | 0 01             |
| 1075 | Steam   | 0 10             | 1180 | Potatoes  | 0 05             |
| 1076 | Moire   | 3 05             | 1181 | Skates  | 0 35             |
| 1077 | Mucilage  | 0 25             | 1182 | Patterns for tailors &c                               | 0 10             |
| 1078 | Furniture, bamboo   | 0 10             | 1183 | "Payumas" (see Nos. 1612 to 1615).                    |                  |
| 1079 | Gooden or cane  | 0 20             | 1184 | Shirtfronts   | 0 60             |
| 1080 | Covered with cotton   | 0 50             | 1185 | Combs, horn, celluloid &c                             | 0 50             |
| 1081 | Covered with wool   | 0 50             | 1186 | Ivory, mother-of-pearl, tortoise-shell                | 2 00             |
| 1082 | Covered with silk   | 0 25             | 1187 | Ornamental, of ivory, mother-of-pearl, tortoise-shell | 2 00             |
| 1083 | Used, imported for the use of persons bringing in the same                | 0 01             | 1188 | Of horn, celluloid &c                                 | 0 50             |
| 1084 | Millstones  | 0 05             | 1189 | Hair  | 3 00             |
| 1085 | Samplers in pieces, in quantities not exceeding 25 lbs.                   | Free.            | 1190 | Playing balls   | 0 25             |
| 1086 | Exceeding 25 lbs.   | 0 01             | 1191 | Solder  | 0 10             |
| 1087 | Of serviceable articles (durable as the articles such samples represent). |                  | 1192 | Wigs  | 3 00             |
| 1088 | Crutches  | 0 10             | 1193 | Pelisses (see No. 1625).                              |                  |
| 1089 | Ammunition (shot)   | 0 10             | 1194 | Gloves  | 0 50             |
| 1090 | Dolls of all kinds  | 0 25             | 1195 | Percutives  | 0 40             |
| 1091 | Muslin, cotton  | 0 40             | 1196 | Percutives  | 0 10             |
| 1092 | Woolen  | 1 25             | 1197 | Partridge shot  | 0 10             |
| 1093 | Linen   | 2 00             | 1198 | Perfumery   | 0 25             |
| 1094 | Silk  | 2 00             | 1199 | Newspapers  | Free.            |
| 1095 | Vegetable hair for mattresses   | 0 05             | 1200 | Pearls, imitation                                     | 0 25             |
| 1096 | Music, printed  | 0 05             | 1201 | Fine  | 0 10             |
| 1097 | Mother-of-pearl, manufactured into articles not specified                 | 0 01             | 1202 | Venetian blinds                                       | 0 10             |
| 1098 | Naphtha   | 0 05             | 1203 | Spirit ganges   | 0 05             |
| 1099 | Playing cards   | 0 25             | 1204 | Weights, iron   | 0 13             |
| 1100 | Razors  | 0 30             | 1205 | Bronze  | 0 10             |
| 1101 | Pocket knives or penknives  | 0 50             | 1206 | Fish, dried   | 0 05             |
| 1102 | Cases, travelling   | 0 50             | 1207 | Smoked  | 0 05             |
| 1103 | Sewing  | 0 50             | 1208 | In tin  | 0 10             |
| 1104 | Toilet  | 0 50             | 1209 | Mats, Chinese   | 0 05             |
| 1105 | Lampblack   | 0 05             | 1210 | Oilcloth  | 0 05             |
| 1106 | Nickel in a crude state   | 0 05             | 1211 | Petroleum   | 0 05             |
| 1107 | Levels  | 1 00             | 1212 | Pitch (see No. 1341)                                  | 0 05             |
| 1108 | Other skins   | 0 10             | 1213 | Colophony   | 0 10             |
| 1109 | Wafers  | 0 10             | 1214 | Plates and their accessories                          | 0 10             |
| 1110 | Ochres  | 0 05             | 1215 | Stones, artificial                                    | 0 01             |
| 1111 | Eyeglasses, boot &c   | 0 25             | 1216 | Grind, common   | 0 01             |
| 1112 | Artificial eyes   | 0 00             | 1217 | For whetting fine instruments                         | 0 20             |
| 1113 | Buttice, Dutch  | 0 25             | 1218 | Flint   | 0 05             |
| 1114 | Omnibuses   | 0 01             | 1219 | Imitation precious                                    | 0 50             |
| 1115 | Onyx in any form  | 0 10             | 1220 | Lithographic  | 0 05             |
| 1116 | Opals   | 5 00             | 1221 | Pencil  | 0 05             |
| 1117 | Oregan  | 0 15             | 1222 | Precious  | 5 00             |
| 1118 | Organs, large and small   | 0 10             | 1223 | Skins with the hair                                   | 0 25             |
| 1119 | Ornaments, church   | 2 0              | 1224 | Articles of iron for domestic purposes                | 0 05             |
| 1120 | Gold, ingot   | Free.            | 1225 | Of white metal and the like                           | 1 00             |
| 1121 | Manufactured into jewellery &c  | 5 00             | 1226 | Pepper, cumin &c                                      | 0 10             |
| 1122 | In booklets for gilding   | 1 00             | 1227 | Brushes, artists'                                     | 0 35             |
| 1123 | Tinsel and Dutch metal  | 1 00             | 1228 | Paints  | 0 30             |
| 1124 | Licorice  | 0 25             | 1229 | Colors, artists'                                      | 0 10             |
| 1125 | Oysters, lobsters &c  | 0 15             | 1230 | Oil   | 0 05             |
| 1126 | Straw for brooms  | 0 05             | 1231 | Gold or silver  | 0 10             |
| 1127 | Shovels   | 0 05             | 1232 | In paste  | 0 05             |
| 1128 | Palliums  | 5 00             | 1233 | In powder   | 0 05             |
| 1129 | Candlesticks, bronze  | 0 05             | 1234 | Tobacco-pipes of amber                                | 0 10             |
| 1130 | Bread   | 0 02             | 1235 | Celluloid   | 0 15             |
| 1131 | Velveteens, cotton  | 0 50             | 1236 | Meerschaum  | 0 50             |
| 1132 | "Panillas"  | 0 40             | 1237 | Wooden  | 0 10             |
| 1133 | Panormas  | 0 15             | 1238 | Empty casks   | 0 05             |
| 1134 | Trousers (see Nos. 1612 to 1615).   |                  | 1239 | Pique, cotton   | 0 25             |
| 1135 | Lamp shades   | 0 35             | 1240 | Linen   | 0 50             |
| 1136 | Silippers   | 1 00             | 1241 | Paper-weights   | 0 10             |
| 1137 | Druggist ("por Bonito")   | 1 00             | 1242 | Plugs of all kinds                                    | 1 00             |
| 1138 | Woolen  | 1 00             | 1243 | Holsters, pistol                                      | 0 50             |
| 1139 | Silk  | 2 00             | 1244 | Pita  | 0 05             |
| 1140 | Bath wraps and towels   | 0 25             | 1245 | Slates, writing                                       | 0 05             |
| 1141 | Fichus, woolen  | 1 00             | 1246 | Roofing   | 0 05             |
| 1142 | Silk  | 1 00             | 1247 | Saddlery  | 0 05             |
| 1143 | Shawl, cotton   | 0 20             | 1248 | Plates of all kinds                                   | 0 50             |
| 1144 | Woolen  | 0 40             | 1249 | Silver, ingot   | Free.            |
| 1145 | Silk  | 3 00             | 1250 | Manufactured into articles not specified              | 3 00             |
| 1146 | Handkerchiefs, cotton   | 0 25             | 1251 | Articles of white metal                               | 1 00             |
| 1147 | Woolen  | 1 50             | 1252 | Platinum in any form                                  | 5 00             |
| 1148 | Linen   | 1 00             | 1253 | Lead, unwrought                                       | 0 05             |
| 1149 | Silk  | 3 00             | 1254 | Shot, bullets &c                                      | 0 05             |
| 1150 | Paper, open-work ornamental   | 0 50             | 1255 | Pipes   | 0 05             |
| 1151 | Cup   | 0 10             | 1256 | Feathers, ornamented                                  | 0 05             |
| 1152 | "Chinos" (or Bonito)  | 0 10             | 1257 | Pens, steel   | 0 10             |
| 1153 | Gilt or silvered  | 0 50             | 1258 | Gold  | 5 00             |
| 1154 | Blotting  | 0 10             | 1259 | Feather-clusters                                      | 0 30             |
| 1155 | Cigarette   | 0 10             |      |   |                  |
| 1156 | Writing   | 0 0              |      |   |                  |
| 1157 | Drawing   | 0 0              |      |   |                  |
| 1158 | For engraving   | 0 10             |      |   |                  |
| 1159 | Waterproof  | 0 1              |      |   |                  |

\* Decree of March 5, 1902, establishing the regime applicable to printing paper.

(*"La Gaceta"* No. 2166, of March 22, 1902.)

Art. 1.—Printing paper imported direct by printing-office proprietors or by newspaper editors shall be exempt from fiscal duty of every description, as established in virtue of article 3 of the Press Law.

Art. 2.—Printing office proprietors and newspaper editors shall present to the Minister of Finance or Customs Administrators the original invoices and on production of this evidence the duty-free import permits will be issued to them.



| Nos. | Goods.  | Duties. |    | Nos. | Goods.   | Duties. |    |
|------|---|---------|----|------|--|---------|----|
|      |   | P. C.   |    |      |  | P. C.   |    |
| 1260 | Down  | 0       | 20 | 1268 | Sago   | 0       | 05 |
| 1261 | Gaiters, leather  | 0       | 60 | 1269 | Salt, table                                    | 0       | 02 |
| 1262 | Oilcloth  | 0       | 50 | 1270 | Salts, (except sulphates of magnesium)         | 0       | 05 |
| 1263 | Linen   | 0       | 30 | 1271 | Sulphate (sulphate of soda)                    | 0       | 05 |
| 1264 | Rice powder boxes   | 0       | 25 | 1272 | Sausages in tins                               | 0       | 15 |
| 1265 | Under flasks  | 0       | 25 | 1273 | Sausages, Bologna                              | 0       | 10 |
| 1266 | Pomades   | 0       | 25 | 1274 | Salt-cellar, crystal &c.                       | 0       | 05 |
| 1267 | Ponchos, cotton   | 0       | 35 | 1275 | Gold   | 3       | 00 |
| 1268 | Waterproof  | 0       | 50 | 1276 | Silver   | 1       | 00 |
| 1269 | Porcelain in wares not specified                              | 0       | 10 | 1277 | White metal                                    | 0       | 05 |
| 1270 | Bottle racks  | 0       | 60 | 1278 | Salt-petre                                     | 0       | 10 |
| 1271 | Purses  | 0       | 10 | 1279 | Sauces   | 0       | 25 |
| 1272 | Penholders  | 0       | 10 | 1280 | Sauceboats                                     | 0       | 30 |
| 1273 | Dinner carriers   | 0       | 01 | 1281 | Gold   | 3       | 00 |
| 1274 | Posts of iron for illumination                                | 0       | 01 | 1282 | Silver   | 1       | 00 |
| 1275 | Earthenware   | 0       | 05 | 1283 | White metal                                    | 0       | 30 |
| 1276 | Glass   | 0       | 05 | 1284 | Brass  | 0       | 20 |
| 1277 | Falence   | 0       | 01 | 1285 | Buys, life-saving                              | 0       | 35 |
| 1278 | Printing presses and plant                                    | 0       | 05 | 1286 | "Saudito," cotton                              | 0       | 60 |
| 1279 | Presses for tins, weighing not more than 25 lbs.              | 0       | 05 | 1287 | Sandals  | 0       | 30 |
| 1280 | Do. do. weighing more than 25 lbs.                            | 0       | 01 | 1288 | Leeches  | 0       | 10 |
| 1281 | Coppying  | 0       | 05 | 1289 | Sapallo  | 0       | 05 |
| 1282 | Preparations, medicinal                                       | 0       | 25 | 1290 | Stamps, rubber, and their accessories          | 0       | 50 |
| 1283 | Toilet  | 0       | 05 | 1291 | "Sarapes," woollen                             | 0       | 05 |
| 1284 | Doors and windows, iron                                       | 0       | 04 | 1292 | Coffins  | 0       | 01 |
| 1285 | Polish ("pulimento") for leather                              | 0       | 15 | 1293 | Sardines                                       | 0       | 10 |
| 1286 | Bracelets (see Nos. 73 and 74)                                | 0       | 50 | 1294 | Serge, woollen                                 | 3       | 00 |
| 1287 | Embroidered points of cotton                                  | 0       | 30 | 1295 | Silk   | 0       | 30 |
| 1288 | Linen   | 4       | 00 | 1296 | Satin, cotton                                  | 1       | 00 |
| 1289 | Silk  | 0       | 10 | 1297 | Wool   | 3       | 00 |
| 1290 | Counters, boot  | 0       | 05 | 1298 | Silk   | 3       | 00 |
| 1291 | Tools, steel  | 0       | 05 | 1299 | Tallow, rough                                  | 0       | 10 |
| 1292 | Iron  | 0       | 50 | 1300 | Floss silk                                     | 3       | 00 |
| 1293 | Knitted goods, cotton   | 1       | 00 | 1401 | Thrown silk                                    | 3       | 00 |
| 1294 | Linen   | 0       | 00 | 1402 | Silk, manufactured into articles not specified | 0       | 25 |
| 1295 | Silk  | 0       | 60 | 1403 | Seals, iron &c.                                | 0       | 10 |
| 1296 | Daggers, sheathed or not                                      | 0       | 30 | 1404 | Seeds for sowing                               | 0       | 01 |
| 1297 | Cutlery, cotton or linen                                      | 0       | 15 | 1405 | Semolina                                       | 0       | 05 |
| 1298 | Paniers, saddle   | 2       | 00 | 1406 | Panniers, saddle                               | 0       | 10 |
| 1299 | Lace  | 1       | 00 | 1407 | Napkins, cotton                                | 0       | 30 |
| 1300 | Sword hilts   | 0       | 05 | 1408 | Linen  | 0       | 10 |
| 1301 | Canes or umbrella handles of bone, wood, horn or common metal | 0       | 35 | 1409 | Mushrooms                                      | 0       | 05 |
| 1302 | Of ivory or silver  | 5       | 00 | 1410 | Cider (see Nos. 1635 and 1636)                 | 0       | 25 |
| 1303 | Of gold   | 0       | 38 | 1411 | Siphons  | 0       | 05 |
| 1304 | Burners, lamp   | 0       | 25 | 1412 | Whistles                                       | 0       | 10 |
| 1305 | Cheese  | 0       | 25 | 1413 | Chairs (see Nos. 1078 to 1083)                 | 1       | 00 |
| 1306 | Argand lamps  | 0       | 10 | 1414 | Saddles and their accessories                  | 0       | 10 |
| 1307 | Of gold   | 5       | 00 | 1415 | Chairs for surgical operations                 | 0       | 10 |
| 1308 | Of silver   | 2       | 00 | 1416 | Leggings (see Nos. 1261 to 1265)               | 0       | 10 |
| 1309 | Of white metal  | 1       | 00 | 1417 | Coverlets (see Nos. 467 to 469)                | 0       | 50 |
| 1310 | Parasols (see Nos. 1170 to 1172)                              | 0       | 05 | 1418 | Surcingle (see Nos. 8382 to 8385)              | 0       | 10 |
| 1311 | Ramie, unwrought  | 1       | 00 | 1419 | Table covers (see Nos. 8382 to 8385)           | 0       | 10 |
| 1312 | Snuff   | 0       | 55 | 1420 | Envelope (see No. 115)                         | 0       | 50 |
| 1313 | Racketts (game)   | 3       | 00 | 1421 | Sides (see Nos. 1078 to 1083)                  | 0       | 10 |
| 1314 | Satinet ("sarties")   | 0       | 30 | 1422 | Solder   | 0       | 50 |
| 1315 | Satin, cotton   | 1       | 00 | 1423 | Hats, cotton                                   | 0       | 50 |
| 1316 | Silk  | 2       | 00 | 1424 | Cork   | 0       | 50 |
| 1317 | Rails, door &c.   | 0       | 98 | 1425 | Cane   | 0       | 50 |
| 1318 | Mouse traps   | 0       | 10 | 1426 | Woolen   | 1       | 00 |
| 1319 | Wire nettings   | 0       | 05 | 1427 | Straw  | 2       | 00 |
| 1320 | Nets, fibre   | 0       | 10 | 1428 | Trimming for ladies and girls                  | 2       | 00 |
| 1321 | Linen   | 0       | 38 | 1429 | Sunshades (see Nos. 1170 to 1172)              | 0       | 25 |
| 1322 | Lamp reflectors   | 0       | 10 | 1430 | Sounds, surgical                               | 0       | 05 |
| 1323 | Refrigerators   | 0       | 10 | 1431 | Somnifling flues                               | 0       | 10 |
| 1324 | Sprinklers  | 0       | 10 | 1432 | Soups in tins                                  | 0       | 10 |
| 1325 | Rules for artisans  | 0       | 10 | 1433 | Soup pastes                                    | 0       | 25 |
| 1326 | Office  | 0       | 05 | 1434 | Sorbet glasses                                 | 0       | 10 |
| 1327 | Fallings, iron  | 5       | 50 | 1435 | Rings (see Nos. 897 to 903)                    | 0       | 10 |
| 1328 | Clocks, mantel and suspending &c.                             | 5       | 50 | 1436 | Cassocks (see Nos. 1612 to 1615)               | 0       | 10 |
| 1329 | Watches, gold   | 3       | 00 | 1437 | Sole leather                                   | 0       | 10 |
| 1330 | Silver  | 1       | 00 | 1438 | Sulphate of iron or copper                     | 0       | 25 |
| 1331 | Nickel &c.  | 0       | 05 | 1439 | Suspensers                                     | 0       | 10 |
| 1332 | Clocks, tower   | 0       | 05 | 1440 | Tobacco, cut                                   | 1       | 50 |
| 1333 | Rivets, steel   | 0       | 10 | 1441 | Cigars   | 2       | 00 |
| 1334 | Copper  | 0       | 05 | 1442 | Tobacco, chewing                               | 1       | 50 |
| 1335 | Iron  | Free    |    | 1443 | Snuff  | 0       | 60 |
| 1336 | Steam tugs  | 0       | 02 | 1444 | Tinned boxes                                   | 5       | 00 |
| 1337 | Oars  | 3       | 00 | 1445 | Gall   | 5       | 00 |
| 1338 | Reps, silk  | 3       | 00 | 1446 | Silver   | 3       | 00 |
| 1339 | Pine resin  | 0       | 05 | 1447 | White metal                                    | 1       | 00 |
| 1340 | Furniture springs   | 0       | 15 | 1448 | Hacks, boot                                    | 0       | 20 |
| 1341 | Portraits   | 1       | 00 | 1449 | Billiard cues                                  | 1       | 00 |
| 1342 | Revolvers   | 0       | 10 | 1450 | Guns, iron                                     | 0       | 10 |
| 1343 | Rails, tramway  | 0       | 01 | 1451 | Brads, copper                                  | 0       | 10 |
| 1344 | Bridles and headstalls  | 0       | 50 | 1452 | Iron   | 0       | 05 |
| 1345 | Fowling pieces  | 1       | 00 | 1453 | For shoe makers                                | 0       | 05 |
| 1346 | Air-guns  | 0       | 10 | 1454 | Court plaster                                  | 0       | 35 |
| 1347 | Curling iron  | 0       | 10 | 1455 | Silk taffeta                                   | 0       | 25 |
| 1348 | Lamp-earners  | 0       | 01 | 1456 | Morocco leather                                | 0       | 25 |
| 1349 | Rolls of road   | 0       | 01 | 1457 | Seetable ivory                                 | 0       | 50 |
| 1350 | Red for polishing metals                                      | 0       | 10 | 1458 | Talc   | 0       | 25 |
| 1351 | Steeleyards   | 1       | 10 | 1459 | Drums, toy                                     | 0       | 25 |
| 1352 | Rum (see Nos. 942 and 943)                                    | 1       | 00 | 1460 | Sieves, flour                                  | 0       | 20 |
| 1353 | Really-made wearing apparel (see Nos. 1613 to 1625)           | 0       | 10 | 1461 | Mining   | 0       | 05 |
| 1354 | Chaplets, rosaries &c.  | 0       | 10 | 1462 | Tanks, iron                                    | 0       | 02 |
| 1355 | Labels, trade   | 0       | 02 | 1463 | Woolen   | 0       | 15 |
| 1356 | Wheds, grinding   | 0       | 02 | 1464 | Carpets, cotton                                | 0       | 50 |
| 1357 | Cart  | 0       | 01 | 1465 | Woolen   | 1       | 50 |
| 1358 | Carriage  | 0       | 15 | 1466 | Silk   | 3       | 00 |
| 1359 | Sheets, cotton  | 0       | 35 | 1467 | Not specified                                  | 0       | 05 |
| 1360 | Linen   | 0       | 25 | 1468 | Tapioea  | 0       | 15 |
| 1361 | Baths   | 1       | 01 | 1469 | Stoppers, cork                                 | 0       | 10 |
| 1362 | Sawdust   | 0       | 20 |      |  |         |    |
| 1363 | Bootjacks   | 0       | 15 |      |  |         |    |
| 1364 | Corkscrews  | 0       | 01 |      |  |         |    |
| 1365 | Coffee, sugar and like bags                                   | 0       | 01 |      |  |         |    |

| Nos.  | Goods.  | Duties.<br>P. C. | Nos. | Goods.  | Duties.<br>P. C. |
|-------|---|------------------|------|---|------------------|
| 1177  | Stoppers, caoutchouc.                         | 0 20             | 1581 | Scabbards, leather                                      | 0 50             |
| 1478  | Glass   | 0 05             | 1582 | Metal   | 1 00             |
| 1479  | Violating carils                              | 0 60             | 1583 | Vanilla   | 0 25             |
| 1480  | Carcases of mother-of-pearl, ivory &c         | 1 00             | 1584 | Plate, gold   | 5 00             |
| 1481  | Gilt  | 0 05             | 1585 | Silver  | 3 00             |
| 1482  | Gold  | 5 00             | 1586 | White metal   | 0 25             |
| 1483  | Silver  | 3 00             | 1587 | Vaporizers  | 0 05             |
| 1484  | White metal                                   | 1 00             | 1588 | Cow leather   | 0 10             |
| 1485  | Glass   | 0 05             | 1589 | Ribs, corset  | 0 50             |
| 1486  | Tarlatan, cotton                              | 0 40             | 1590 | Curtain poles   | 0 10             |
| 1487  | Linen   | 2 00             | 1591 | Rods, iron  | 0 05             |
| 1488  | Tex   | 0 25             | 1592 | Wax   | 0 10             |
| 1489  | Roofs, iron                                   | 0 01             | 1593 | Vaseline  | 0 05             |
| 1490  | Roofing-tiles, clay                           | 0 01             | 1594 | Jars or vessels, earthenware                            | 0 05             |
| 1491  | Iron  | 0 01             | 1595 | Wooden  | 0 05             |
| 1492  | Shingles                                      | 0 01             | 1596 | Paper   | 0 05             |
| 1493  | Roofing slates                                | 0 02             | 1597 | Glass   | 0 05             |
| 1494  | Wire netting                                  | 0 20             | 1598 | Candles, stearine                                       | 0 10             |
| 1495  | Tissues, cotton, not specified                | 0 25             | 1599 | Wool  | 0 10             |
| 1496  | Woolen, not specified                         | 0 60             | 1600 | Tallow  | 0 10             |
| 1497  | Linen, not specified                          | 0 60             | 1601 | Sails, boat   | 0 20             |
| 1498  | Silk, not specified                           | 0 60             | 1602 | Weathercocks  | 0 05             |
| 1499  | Waterproof, not specified                     | 0 50             | 1603 | Vehicle and their accessories.                          | 0 20             |
| 1500  | Telephones and their accessories              | 0 05             | 1604 | Velvets (see Nos. 1510 to 1512).                        | 0 50             |
| 1501  | Telegraphs and their accessories              | 0 50             | 1605 | Veils, cotton   | 1 00             |
| 1502  | Telescopes and their accessories              | 0 50             | 1606 | Woolen  | 3 00             |
| 1503  | Umbrellas and canes                           | 0 10             | 1607 | Linen   | 1 00             |
| 1504  | Forks with horn or bone handles               | 0 20             | 1608 | Silk  | 3 00             |
| 1505  | The like with iron handles                    | 0 20             | 1609 | Surgical bandages                                       | 0 15             |
| 1506  | The like with ivory handles                   | 1 00             | 1610 | Hide poison   | 0 05             |
| 1507  | The like with gold handles                    | 0 60             | 1611 | Windows   | 0 01             |
| 1508  | The like with silver handles                  | 3 00             | 1612 | Clothing, men's, of cotton                              | 0 50             |
| 1509  | The like with white metal handles             | 1 00             | 1613 | The like, of silk                                       | 3 00             |
| 1510  | Velvet, cotton                                | 0 50             | 1614 | The like, of wool                                       | 1 00             |
| 1511  | Woolen  | 1 00             | 1615 | The like, of silk                                       | 3 00             |
| 1512  | Silk  | 3 00             | 1616 | Clothing for ladies, of cotton                          | 0 50             |
| 1513  | Thermometers                                  | 0 50             | 1617 | The like, of wool                                       | 3 00             |
| 1514  | Chin  | 0 35             | 1618 | The like, of linen                                      | 1 00             |
| 1515  | Figures of terra-cotta                        | 0 65             | 1619 | The like, of silk                                       | 3 00             |
| 1516  | Bricks &c. of baked clay                      | 0 01             | 1620 | Clothing, for children                                  | 0 50             |
| 1517  | Tents   | 0 25             | 1621 | The like, of wool                                       | 3 00             |
| 1518  | Scissors of all kinds                         | 0 35             | 1622 | The like, of linen                                      | 1 00             |
| 1519  | Tiburines                                     | 0 02             | 1623 | The like, of silk                                       | 3 00             |
| 1520  | Call-bells, table                             | 0 35             | 1624 | Baptismal robes   | 2 00             |
| 1521  | Gold  | 5 00             | 1625 | For clothing  | 0 60             |
| 1522  | Silver  | 3 00             | 1626 | Sashes, wind, silk                                      | 0 05             |
| 1523  | White metal                                   | 0 25             | 1627 | For shop windows  | 0 05             |
| 1524  | Tubs, caoutchouc                              | 1 00             | 1628 | Window glass, plain                                     | 0 05             |
| 1525  | Baths, wooden                                 | 0 05             | 1629 | Hollow, not specified                                   | 0 05             |
| 1526  | Metal   | 0 05             | 1630 | Watch glasses   | 0 50             |
| 1527  | Ink, drawing                                  | 0 05             | 1631 | Glass, not specified                                    | 0 15             |
| 1528  | Writing                                       | 0 05             | 1632 | Vinegar   | 0 10             |
| 1529  | Printing                                      | 0 01             | 1633 | Cruets (see Nos. 1634 to 1636).                         | 0 35             |
| 1530  | Marking                                       | 0 05             | 1634 | Champagne   | 0 05             |
| 1531  | Aniline colors                                | 0 10             | 1635 | Wines: red, white and sweet, in bottles                 | 0 05             |
| 1532  | Corkscrews                                    | 0 15             | 1636 | The like in other receptacles                           | 0 10             |
| 1533  | Knobs, furniture                              | 0 10             | 1637 | Medicinal   | 0 30             |
| 1534  | Braces, cotton or woolen                      | 1 00             | 1638 | Violins, altos and violoncellos, and their accessories. | 0 20             |
| 1535  | Silk  | 3 00             | 1639 | Cork stoppers   | 0 15             |
| 1536  | Embroidered bands, cotton                     | 0 50             | 1640 | Cap peaks   | 0 40             |
| 1537  | Linen   | 0 60             | 1641 | Flounces ("cuellos"), sleeves, of cotton                | 0 40             |
| 1538  | "Fau," gold or silver                         | 5 00             | 1642 | The like, of woolen lace                                | 1 50             |
| 1539  | Chalk for billiards                           | 0 20             | 1643 | The like, of linen lace                                 | 0 50             |
| 1540  | For school                                    | 0 05             | 1644 | The like, of silk lace                                  | 3 00             |
| 1541  | For tailors                                   | 0 05             | 1645 | Plaster, raw  | 0 05             |
| 1542  | Towels, cotton                                | 0 25             | 1646 | For dentists  | 0 05             |
| 1543  | Linen   | 0 25             | 1647 | Statues   | 0 01             |
| 1544  | Towelings                                     | 0 25             | 1648 | Bags, jute  | 0 01             |
| 1545  | Bacon   | 0 10             | 1649 | Sheepskins with the wool                                | 0 50             |
| 1546  | Tarpaulins for ships                          | 0 20             | 1650 | Boots and shoes of all kinds                            | 1 00             |
| 1547  | Casks, iron                                   | 0 02             | 1651 | "Zargua" (fine print) of cotton                         | 0 30             |
| 1548  | Wooden  | 0 02             | 1652 | Of linen  | 0 50             |
| 1549  | Tonic, Oriental                               | 0 25             | 1653 | Satin, cotton   | 0 25             |
| 1550  | Screws, bronze                                | 0 05             | 1654 | Woolen  | 1 00             |
| 1551  | Iron  | 0 05             | 1655 | Silk  | 3 00             |
| 1552  | Traps   | 0 05             | 1656 | Zinc, crude   | 0 65             |
| 1553  | Turpentine                                    | 0 05             | 1657 | Sheet   | 0 05             |
| 1554  | Brails, cotton                                | 0 42             | 1658 | Wooden shoes  | 0 05             |
| 1555  | Woolen  | 0 05             | 1659 | Fruit juice   | 0 25             |
| 1556  | Gold or silver                                | 5 00             |      |   |                  |
| 1557  | Gilt or silvered                              | 1 00             |      |   |                  |
| 1558  | Silk  | 3 00             |      |   |                  |
| 1559  | Platts, straw                                 | 0 10             |      |   |                  |
| 1560  | Tricycles                                     | 0 20             |      |   |                  |
| 1561  | "Pricofero"                                   | 0 25             |      |   |                  |
| 1562  | Wheat   | 0 01             |      |   |                  |
| 1562a | Corn  | 0 01             |      |   |                  |
| 1563  | Truffles                                      | 0 10             |      |   |                  |
| 1564  | Speaking tubes                                | 0 10             |      |   |                  |
| 1565  | The like of clay                              | 0 05             |      |   |                  |
| 1566  | The like of bronze                            | 0 10             |      |   |                  |
| 1567  | The like of iron                              | 0 05             |      |   |                  |
| 1568  | Lead pipes                                    | 0 05             |      |   |                  |
| 1569  | Tulls, cotton                                 | 0 50             |      |   |                  |
| 1570  | Woolen  | 1 00             |      |   |                  |
| 1571  | Linen   | 1 00             |      |   |                  |
| 1572  | Silk  | 3 00             |      |   |                  |
| 1573  | Peat  | 0 01             |      |   |                  |
| 1574  | Turbines                                      | 0 01             |      |   |                  |
| 1575  | Military uniforms                             | 2 00             |      |   |                  |
| 1576  | Utensils, kitchen                             | 0 25             |      |   |                  |
| 1577  | For domestic use, if tinned or enamelled iron | 0 05             |      |   |                  |
| 1578  | Painters' utensils                            | 0 25             |      |   |                  |
| 1579  | Trailer requisites                            | 0 25             |      |   |                  |
| 1580  | Vaccine                                       | Free.            |      |   |                  |

## EXPORTATION.

Produce of the country shall on exportation pay the duties established in the following tariff, provided always that the special laws relating to cattle and other products shall be maintained in force.

| Goods.                                  | Duties.<br>P. C. |
|---|------------------|
| Caoutchouc                              | 3 00             |
| Mahogany                                | quintal 5 00     |
| Cedar, Royal                            | " 5 00           |
| Espino                                  | " 3 00           |
| Sassafras and Sassafras                 | " 4 00           |
| Cabinet woods, not specified            | " 2 00           |
| Building woods, not specified           | " 2 00           |
| Gum and common woods for any use, short | ton 1 00         |
| Mulberry wool                           | " 2 00           |
| Dye woods                               | " 1 00           |
| Sassafras                               | quintal 2 00     |
| Ox hides                                | " 1 00           |
| Deer skins                              | " 2 00           |
| Chicle                                  | " 1 00           |
| Cocoa-nuts                              | 1,000 3 00       |
| Male neat cattle                        | head 1 00        |
| Male horses and asses                   | " 1 50           |
| Mules                                   | " 2 00           |

## EXPORT DUTY ON CATTLE.

## COSTA RICA

## INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

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| Brooms .....                          | 85                       | " wipers .....                     | 63                        | " ointments .....               | 94, 98         | Seeds .....                       | 34, 37, 48              |
| Brushes .....                         | 85                       | Forges .....                       | 83                        | " pastels .....                 | 89             | Shirts, men's .....               | 35, 37                  |
| Buckles .....                         | 8, 9, 20, 46, 47, 62, 72 | Fountain pens .....                | 9                         | Meerschaum .....                | 92             | Shirts, men's .....               | 36, 47, 48              |
| Bulletins .....                       | 59                       | Fruits in their juice .....        | 9, 20                     | Mercury .....                   | 96             | Shot .....                        | 15                      |
| Buttons .....                         | 90                       | Frying pans .....                  | 16                        | Meters, steam and water .....   | 92             | Silk, and manufactures of .....   | 46, 49                  |
| Cabinet makers' wood .....            | 93                       | Funeral wreaths .....              | 71                        | Methyle alcohol .....           | 17             | Silver .....                      | 11                      |
| Cages, wire .....                     | 90                       | Fur coats .....                    | 16                        | Mica .....                      | 16             | Skates .....                      | 19                      |
| Calcium carbide .....                 | 97                       | Furcaces .....                     | 5, 16, 17, 59, 60, 61, 62 | Microscopes .....               | 80, 83         | Slate pencils .....               | 2                       |
| Camphor .....                         | 19                       | Furniture .....                    | 73                        | Milk, condensed .....           | 2              | Slate roofing .....               | 2                       |
| Campan .....                          | 9, 20                    | Parriers' wares .....              | 62                        | Millstones .....                | 90             | " for schools .....               | 2                       |
| Canes .....                           | 64                       | Pine, mining .....                 | 82                        | Mineral waters .....            | 11             | Small wares .....                 | 20, 63                  |
| Capes of oilcloth .....               | 61, 62                   | Games .....                        | 62                        | Mining material .....           | 8              | Soup .....                        | 67, 92-94, 96           |
| Caps for bottles .....                | 17                       | Garlic .....                       | 3, 6, 8, 9                | Mirrors .....                   | 5, 16          | Socks and stockings .....         | 31, 38, 48              |
| Capeules .....                        | 93                       | Glasses, and manufs. of .....      | 58                        | Morphia .....                   | 58             | Spectacles .....                  | 25                      |
| Carbide .....                         | 91                       | Gloves .....                       | 35, 37, 38, 72, 73        | Moss .....                      | 58             | Spemaceti .....                   | 67                      |
| Carbonate of soda .....               | 55                       | Gloves .....                       | 90                        | Motor cycles .....              | 16             | Spirits .....                     | 86                      |
| Carbis, visiting, &c. .....           | 31, 44, 46, 47           | Glue .....                         | 91, 92                    | Mouldings .....                 | 60             | Sponges .....                     | 72, 73                  |
| Carpets .....                         | 60                       | Glycerine .....                    | 92                        | Moulds .....                    | 15, 17, 59     | Springs .....                     | 16, 17                  |
| Carriages .....                       | 19, 20                   | Gold .....                         | 59                        | Mouse traps .....               | 62             | " for corsets .....               | 72                      |
| Cartridges .....                      | 14                       | Gramophones .....                  | 59                        | Musical boxes .....             | 82             | " for watches .....               | 20                      |
| Carts .....                           | 16                       | Grapples .....                     | 11                        | Mustard .....                   | 19             | Sput .....                        | 19                      |
| Cash registers .....                  | 16                       | Grates for furnaces .....          | 93                        | Muzzles .....                   | 18             | Starch .....                      | 82                      |
| Casters for carriages and doors ..... | 105                      | Greases .....                      | 11                        | Nails .....                     | 29             | Statues .....                     | 3, 7, 9, 16, 19, 20, 26 |
| Cattle .....                          | 105                      | Grindstones .....                  | 92                        | Needles .....                   | 27             | Stencils .....                    | 17                      |
| " food .....                          | 14                       | Gums .....                         | 21                        | Nets, fishing .....             | 36             | Stereoscopes .....                | 62                      |
| Cautic soda .....                     | 94                       | Guns .....                         | 59                        | Newspapers .....                | 50             | Sticks, walking .....             | 64, 73                  |
| Cement .....                          | 74-78                    | Gymnastic apparatus .....          | 9                         | Nursing bottles .....           | 3              | Straps .....                      | 19                      |
| Chairs .....                          | 12, 14, 17               | Hair clippers .....                | 20                        | Nut crackers .....              | 19             | Stones .....                      | 2, 5, 5                 |
| Chalk .....                           | 5, 90, 91                | " pins .....                       | 20                        | Nuts, metal .....               | 15             | Stoves, kitchen .....             | 25                      |
| Charcoal .....                        | 80                       | Hammers .....                      | 31, 37, 45, 48            | Okium .....                     | 57             | Straw plaiting for hats .....     | 36                      |
| Cheese .....                          | 82                       | Hats .....                         | 70                        | Oleum .....                     | 5              | Strings, musical instrument ..... | 20, 73                  |
| Chemical products .....               | 82                       | Hazels .....                       | 36, 37, 38, 45, 48        | Oilcloth .....                  | 27, 29         | Sugar .....                       | 79, 83                  |
| Chloroform .....                      | 94                       | Hay .....                          | 75                        | " for table covers .....        | 30             | Sulphates .....                   | 89                      |
| Cider .....                           | 83                       | Hazel nuts .....                   | 76                        | Oil presses .....               | 90, 91, 94, 98 | Sulphides .....                   | 95                      |
| Cigar cases .....                     | 9, 10, 72                | Hides, skins, and manufs. of ..... | 66, 73                    | Oils .....                      | 84             | Surgeons' chains .....            | 16                      |
| " holders .....                       | 52                       | Hinges .....                       | 85                        | Oleomargarine .....             | 60             | Sweetmeats .....                  | 74                      |
| Cinematograph films .....             | 82                       | Honey .....                        | 15                        | Opium .....                     | 20, 73         | Syrups .....                      | 85, 94                  |
| Cinnamon .....                        | 82                       | Hooks .....                        | 18                        | Opera glasses .....             | 60             | Table covers .....                | 34, 35, 37, 45, 48      |
| Crate of magnesia .....               | 93                       | Hops .....                         | 78                        | Organs .....                    | 91             | " services .....                  | 20                      |
|                                       |                          |                                    |                           | Oxide of zinc .....             | 91             | Talc .....                        | 20                      |



|                          | Nos.                       |                                   | Nos.               |                                  | Nos.          |                                | Nos.                 |
|--------------------------|----------------------------|-----------------------------------|--------------------|----------------------------------|---------------|--------------------------------|----------------------|
| Tallow .. .. .           | 66                         | Toilet water- .. .                | 91, 95             | Vases .. .. .                    | 8, 16, 19, 20 | Whetstones .. .                | No                   |
| Tank .. .. .             | 14, 16                     | Tombstones .. .                   | 3                  | Vegetables .. .                  | 83            | Whips .. .. .                  | 7                    |
| Tar .. .. .              | 2                          | Tools for arts and trades .. .    | 16                 | Vedilpedes .. .                  | 17, 60        | Whisky .. .. .                 | 8                    |
| Teet, artificial .. .    | 73                         | Toothpicks .. .                   | 72                 | Ventilators .. .                 | 15            | White lead .. .                | 9                    |
| Telephone posts .. .     | 12                         | Tortoise-shell, crude .. .        | 70                 | for buildings .. .               | 2             | Wicks for lamps .. .           | 3                    |
| Telephone apparatus .. . | 59                         | Toys .. .. .                      | 8, 19, 43, 71      | Vernicell .. .                   | 80            | Whinlids .. .                  | 1                    |
| Thermometers .. .        | 16                         | Trunks, leather .. .              | 70                 | Vessels, wooden .. .             | 56            | Window blinds .. .             | 1                    |
| Thimbles .. .            | 20                         | Trusses .. .. .                   | 94                 | Vinegar .. .. .                  | 80            | Wines .. .. .                  | 78, 80, 81, 83-85, 8 |
| Tiles, paving .. .       | 3                          | Turpentine .. .                   | 2                  | Watches .. .                     | 20, 24, 25    | Wire, fence .. .               | 1                    |
| .. roofing .. .          | 2                          | Typewriters .. .                  | 16                 | Water-closet apparatus .. .      | 16            | .. netting .. .                | 14, 1                |
| Timber .. .. .           | 65                         | Tyres, rubber, for carriages .. . | 59                 | Wax .. .. .                      | 32, 62        | .. phlo, covered .. .          | 1                    |
| Tinder boxes .. .        | 20                         | Umbrellas .. .                    | 32, 35, 46         | .. tapers .. .                   | 68, 92        | Wool, and manufactures of .. . | 35-6                 |
| Tin foil .. .. .         | 14                         | Underwear .. .                    | 34, 36, 46, 47, 48 | .. weighing machines .. .        | 13, 16, 17    | Wool, and manufactures of .. . | 26, 29, 3            |
| Issues .. .. .           | 29, 32, 33, 35, 37, 38, 44 | Vaccine lymph .. .                | 98                 | Whalebone .. .                   | 20, 71        | Yeast .. .. .                  | 3                    |
| .. .. .                  | 45                         | Vanillin .. .. .                  | 97                 | Wheels for carts and wagons .. . | 16            |                                |                      |
| .. .. .                  | 100, 101                   | Varnish .. .. .                   | 92                 |                                  |               |                                |                      |

## MONEY, WEIGHTS AND MEASURES.

The monetary unit of Costa Rica is the gold colon (=100 centavo).

For weights and measures the metrical system has been adopted.

In finance of December 4, 1901, relating to the collection of Customs duties and quay dues.

(In *Gaceta* of December 5, 1901.)

The ordinance prescribes that the Customs duties and quay dues are to be deposited by the importers with the Principal Revenue Administration in the form of a receipt for a receipt to be forthwith presented to the National Stamp Office, according to the provisions of Ordinance No. 197 of January 14, 1889, the first paragraph of which is repealed.

The receipt issued by the Principal Revenue Administration shall show name of depositing person or firm, amount of such deposit and Customs house of guarantee.

Requirements as to invoices of goods shipped to Costa Rica.

In virtue of a Law which was promulgated on July 30, 1910, invoices in respect of goods no longer require a Consular certificate. Invoices in triplicate, however, made out in Spanish, dated and signed, should be forwarded by the shippers of goods to the consigne in Costa Rica, even if the goods shipped are of duty on importation into the Republic. The invoices should contain the following particulars:

- Name of shipper, vessel and captain.
- Port of destination.
- Name of consignee (or "to order," as the case may be).
- Name of person or persons for whose account the shipment is made.
- Marks and numbers: the former to be in letters and not in cypher numbers.
- Number of package and a description of them.
- Gross weight of each package in *kilogrammes*.
- Net weight and value of each separate article, if more than one class of article is packed in the same package—if the contents are all of the same kind the net weight need not be stated.
- All charges to the port of destination must be indicated against each separate article, and the totality amount is to be added to the total value of the goods at the foot of the invoice.

By decree dated April 27, 1901, an additional 30¢ is levied upon all imports.

By decree dated January 25, 1913, all imports are subject to a surcharge of 2%.

## PROVISIONAL CUSTOMS TARIFF OF DECEMBER 23, 1911.

(Supplement to the *Gaceta* of December 24, 1911.)

ART. 1. Pending the publication of a new Customs Tariff, the following Customs treatment will be applied from and after March 15, 1912, on the importation of merchandise into the Republic.

## CLASS I.

EARTH, STONES, GLASSWARE, CERAMIC WARE, AND ORES.

| Nos. | Goods.   | Duty per kilo. Colon etc. |
|------|--|---------------------------|
| 1    | Cement; sand and cobbles; manure and fertilizers of all kinds; crude asphaltum; clay pipes of all kinds, for sewerage and drainage; water filters of all kinds .. .  | Free.                     |
| 2    | Slabs of pressed cement and asbestos, for roofs and partitions; stones, marble, jasper, alabaster, in the rough or squared to be subsequently worked; roofing slates; slates for schools, framed or not; slate pencils; plaster in powder; common lime and hydraulic lime; brick bats and earths; graphite; millstones; clay bricks, roofing tiles, ridge tiles and ventilators for buildings; flintstones .. .  | 0 63                      |
| 3    | Statues and other carvings, weighing more than 50 kilos, of marble, jasper, alabaster, and natural or artificial stones; paving slabs, steps, tombstones, altars, banisters, and other articles; stones manufactured for buildings, arts and industry; common earths in powder, for water painting; paving tiles, ceramic tiles, mosaic bricks, of clay, and bath bricks; mosaics of artificial stones for paving; common tar, bitumen, and pitch; demijohns, earthenware; nursing bottles; signboards of no value; slabs and tiles for skylights .. . | 0 65                      |
| 4    | Bottles, common glass, and half-bottles, suitable for wines, beer, and mineral waters .. .   | Free                      |
| 5    | Common sheet glass for windows, transparent, without designs or colours, up to 46 centimetres side; crockery and household ware of common clay or earthenware, plain, without ornaments or decorations, and rustic flower-pots, neither painted nor glazed; wood preserving liquids, such as <i>duradura</i> .. .  | 0 10                      |
| 6    | Baths, furniture, electric insulators and lighting accessories, such as switches, of clay or earthenware, even with small parts of metal, also reflectors and receptacles; labels and label letters; glasses, cups, decanters, and all ordinary articles for table service, of transparent or clear glass or crystal; bottles or flasks with ground necks; stoppers; sheet glass for windows, painted or coloured, up to 46 centimetres side, and of all kinds of larger size; electric lamp bulbs; rods and articles for druggists; scientific        |                           |

| Nos. | Goods.   | Duty per kilo. Colon etc. |
|------|--|---------------------------|
|      | instruments; cruet stands; taps for barrels; photographic dry plates; mortars, slabs for furniture and for billiards, of glass, marble, jasper, alabaster, and natural or artificial stones also grained; chalks in sticks and other form, for schools, billiards and other like purposes; emery in pieces or powder, for polishing or sharpening tools; glass powder; whetstones and grimestones; chalk; putty ( <i>masilla</i> ); plate; preparations for billiard cues; mineral ochres; blacking for footwear and kitchen stoves; crockery of clay or earthenware of the foregoing number, but decorated, ornamented, or figured, also lighting accessories, such as lamp-shades and lamp founts, neither fine nor ornamental; earthenware for water-closets .. . | 0 20                      |
| 6    | Flower vases of clay, painted, gilt or silvered, except fine; household ware and articles, decorated or not of fine earthenware or of porcelain, and of Japanese porcelain; articles for table service, such as glasses, cups and decanters, of coloured glass, with or without ornaments; common knobs for beds, drawers, and other like purposes .. .  | 0 40                      |
| 7    | Statues weighing from 50 down to 10 kilos, of marble, plaster and artificial stones; crude mineral talc .. .   | 0 50                      |
| 8    | Marbles, paper-weights, inkstands and fancy and ornamental vases, of glass, crystal, clay, and earthenware; fancy flasks and flask holders; toys; statues of 10 down to 2 kilos; mirrors framed or not, and separate mirrors for furniture, of glass and crystal; fine paints in powder and paste; cement and plaster for dentists; fancy and ornamental buttons .. .  | 1 00                      |
| 9    | Birds, statuettes and other ornamental articles weighing less than 2 kilos, of marble, jasper, alabaster, earthenware, clay, and glass; artificial eyes; lenses for optical and for scientific instruments; watch glasses; toolcases, boxes, flower stands, flowers, hooks, buttons, smoking pipes, cigar and cigarette holders, eardrops, hair-pins and all like articles of adornment, fancy or ornamental, and unornamented articles weighing less than 2 kilos; scent sprayers; fancy and ornamental candlesticks and candleholders; mosaic, coral, amber, and jet, unmanufactured; funeral wreaths .. .   | 2 00                      |
| 10   | Pipes, cigar and cigarette holders, also fancy and ornamental articles of amber, mosaic, coral and jet .. .  | 5 00                      |

## CLASS II.

METALS AND ALL ARTICLES IN WHICH A METAL CONSTITUTES A PRIME ELEMENT.

|    |  |      |
|----|--|------|
| 11 | Silver in bars, ingots or in any other form, and silver coins not inferior in weight and fineness to the standard established by the Decree of 14th August, 1900, for National Coinage .. .  | Free |
|    | Gold coin, ingots or bars; iron rods or couplings; ties; locomotives and carriages for railways and tramways; rails, supports, beams and joists for building houses, and large structures for bridges; boats and their engines; machines, apparatus and implements for mines, also fixed and rolling stock for the construction and maintenance of railways, tramways, wharves, telegraphs and telephones, retrofitted for the exclusive use of mining enterprises; large pumps, hose and grenades, for fire extinguishing; printing presses and type; buoys; water filters; stone crushers; ploughs and agricultural machines of all kinds, of metal, such as sowing drills, large mowers, manure spreaders, hay presses, transmitters and machetes, all kinds cut enumerated in the Tariff, for preparing and extracting the soil; iron squares and T squares, elbows and other shapes, for buildings, sashes for windows, doors and attics, also windows, doors and attics of the same metal; wheels for vans, carts, and wagons, with tyres having 10 centimetres or more in breadth; barbed fence wire or plaited fence wire and staples for fastening the same; copper or brass wire for keeping off mosquitoes; perforated sheet iron, and expanded sheet for walls and partitions .. . | Free |
| 12 | Iron in ingots for smelting works; steam, portable and hydraulic engines; windmills; horse-powers ( <i>malacates</i> ); anchors; telegraphic and telephonic posts; quicksilver for mines; chains and cables for hoisting the same; copper or brass one centimetre in diameter; cranes; incinerators .. .   | 0 02 |
| 13 | Weaving looms; machines for the treatment of coffee, rice, sugar-cane, cocoa, textile fibres, also corn crushers and shellers, of common metals; cocoa roasters ( <i>pasalas</i> ); pipes for water conduits and for hydraulic machines and steam engines, connections and all accessory parts thereof, of non-nickelled metals; large Roman balances for weighing live cattle; lightning rods; galvanized iron for roofing and gutters; iron in plates, bars and rods; anvils; old copper and pieces of metal unfit for any use; advertisements on iron plates .. .   | 6 01 |
| 14 | Axes for vans, carts, and wagons, of common metals; machines and accessories for making cheese and butter; spades, picks, shovels, axes, <i>manacas</i> , scythes and other  |      |

TARIFF.]

| Nos. | Goods.   | Duty per kilo. Colon etc. | Nos. | Goods.   | Duty per kilo. Colon etc. |
|------|--|---------------------------|------|--|---------------------------|
|      | <p>one implements; large machetes called <i>de suelo</i>; solder or metal for soldering and for bearings (<i>autómatas</i>); metals except gold, silver or iron, in ingots or plates, such as tin plate, zinc and copper; wire netting for fences, with meshes of more than 8 centimetres; springs for vans and wagons; grates; perforated plates for cart bottoms and for sewerage; also for coffee sorters; tin foil for wrapping; chains and cables from 1 down to <math>\frac{1}{2}</math> centimetre in thickness; horse and ox shoes; handcars and wheels for the same; sheets of common metal for re-inforcing partitions; pure or mixed asbestos for machine packing; large tanks and basins, containing more than 10 hectolitres; architectonic ornaments and decorations weighing more than 3 kilos.; carvings and tombstones weighing more than 100 kilos.; crocks, kettles, pans, pie tins, frying pans and coffee pots of cast iron; machines for industry and accessories for the same; saws for sewing, wood sawing and working machines and saws for the same; machines for the manufacture of beer, ice, aerated waters, candles, bricks, flour, for washing, ironing, fodder cutting, maize grinding and iron working; lawn mowers for parks and gardens; oil presses; electric machines except for cabinet; machines for circuses, merry-go-rounds and the like; machines for divers; pumps and other elevating machines; jacks; aeroplanes; power mills for grinding roasted coffee; chimneys and all spare parts of machines such as bearings (<i>mañanetas</i>), pulleys, shafts, and spare parts of all kinds, belonging or not to less highly taxed machines; large bearings; forges; grates for steam boiler furnaces; ploughs; blacking and drugs, without inscriptions and not figured; common garden vases weighing more than 46 kilos.; pulley blocks weighing more than 2 kilos. ....</p>  | 0 06                      |      | <p>than 46 kilos.; door and window springs; mien in sheets and articles for illuminating and for machines; pulley blocks of iron weighing less than <math>\frac{1}{2}</math> kilo.; architectonic ornaments for buildings, weighing less than 1 kilo.; velocipedes, small carriages and other pedal vehicles and the like</p>  | 0 40                      |
|      |  |                           | 18   | <p>Buckles, nails and rivets for harness makers, of nickelled or painted iron; surgical and like tools; furniture casters; lower clocks; veterinary surgeons' instruments; hook nails of brass and copper; hooks for cupboards and for other purposes except for curtains; small magnets for assays; brass, copper or bronze chains for stoppers and for other purposes except curtains. ....</p>  | 0 60                      |
|      |  |                           | 19   | <p>Bicycles without motor; inkstands, writing pens and hand blotters, not fancy, of common metals; pen-holders and pencil-holders; knives, large and small; spoons, forks, cutlery and all other metal articles of the same kind, for table use; fancy hunting knives; can-openers, nut crackers, corkscrews; folding knives, pen knives, scissors other than sectateurs and shears, razors and safety razors, also hair clippers; bits, curb chains, muzzles, spurs and stirrups; bells weighing less than 2 kilos.; door knockers; separate key-lock guards; lock paper files and paper weights; metal seals and perforators for offices; nickelled and aluminium articles for table use and for bath rooms, including fine taps for washstands and baths, also nickelled articles for kitchen use; pens; toys; skates; loaded cartridges for sporting guns; parlour firearms or air guns, with barrel having up to 6 millimetres in diameter; shot and baskets for the live plant; common standing and hanging clocks; fine Roman and other balances for letters and for laboratories; surgical instruments; mathematical cases for draughtsman; statues and carvings weighing from 50 down to 10 kilos.; labels; sewing, etc., cases and detached parts for the same, such as nail files, nippers, and other like articles; chains, rods and knobs of bronze and copper for curtains; metal mouldings for umbrellas; stills for laboratories, with the authority of the Government; glaziers' diamonds; small electric fans for offices; ferrules; bronze powder, paste, or liquid, for painting or bronzing; penambulators; garden vases of metal weighing 10 down to 2 kilos. ....</p> | 1 00                      |
| 15   | <p>Plain wire covered with oiled oil or tarred canvas, nails, screws, washers, bolts, nuts, rivets, <i>pedalboxes</i>, seals (<i>mar- chetes</i>), and brads, of common metals; shot, bullets, and buckshot; small coffee mills, ventilators and grates for discharge pipes; large electric fans; lead pipes; common wire netting for fowl houses, with meshes of from 8 down to 2 centimetres; iron kitchen stoves, flues and plates for the same; wire cables under <math>\frac{1}{2}</math> centimetre in diameter; roof gutters, pipes, and hooks for the same; bathtubs weighing more than 10 kilos.; metal hoops for carts; moulds for the manufacture of candles, bricks, roofing tiles, and other moulded articles; axles for carriages and coaches. ....</p>  | 0 15                      | 20   | <p>Strings for musical instruments, of common metal; articles of common metal, such as: keys, buttons, fasteners, covered eyes, hooks, pins, fans, fish hooks, spectacle frames with or without glasses, opera glasses not combined with mother of pearl, tortoiseshell or ivory, cigar cases, purses or money bags, masks, beads, thimbles, medals, pencil cases, tinder boxes of all kinds, buckles except for harness makers, hairpins and hair buckles (<i>ganchos</i>), lenses, watch rings, separate keys, and buttons; keys, fasteners, whalebone for corsets and the like; covered wire of all kinds for hats; bullion, puri, pegs, lancelets, tale in sheets, tinzel, and foil for bronzing; call bells and hawk bells; watch springs; crosses, crucifixes, and other religious articles; fancy and ornamental inkstands and hand blotters; fancy flower vases, candleholders and candlesticks; unloaded cartridges for firearms; fulminating caps; flowers, palms, plants, funeral wreaths, and the same natural metalised; ornamental articles for table use and for domestic purposes, silvered or gilt; silvered or gilt lock cases, curtain loops and knobs; coffins; watches, not plated; ornamental articles in the form of standing or hanging clocks; enumerated false jewellery and small wares of all kinds, common; curtain-loop holders and curtain rings; belts for ladies; statues and busts weighing less than 10 kilos.; garden vases of metal, weighing less than 2 kilos.; clock and watch movements and separate parts of the same ....</p>   | 2 00                      |
| 16   | <p>Common furniture of iron; Roman balances to weigh over 46 kilos., also weights for the same; wire closet apparatus; springs of all kinds for carriages, and the like; and furniture: wheels for vans, carts and wagons, with tyres of less than 10 centimetres in breadth, also undergear for such vehicles, with or without wheels; nave hoops for such vehicles; copying presses; cash registers and similar apparatus; typewriters; small presses for extracting the juice of meat and fruit, also small apparatus for the kitchen, such as for peeling potatoes, fruit, and for chopping or mincing meat, and for rasping cheese, except those of tin plate, aluminium or nickelled; ice-cream freezers; pulley blocks weighing from 2 down to <math>\frac{1}{2}</math> kilos.; nickelled or plated tubes of bronze, of copper; rods of common metal, except iron or for curtains; common taps for pipes; points for railings; wire co; tools for arts and trades, such as hand-saws, hammers, gouges, stocks and dies for the same, sharpener, steel, plates, chisels, tinsmiths' shears and sectateurs, scrapers, curry-combs, boarding pikes, oil cans, wire winders, common machetes for agriculture, also knives for arts and trades and for the kitchen; hatchets; nail irons; mortars; channellers; and for domestic utensils for table use, for the kitchen, and for domestic purposes; heaters, stoves, furnaces, foot warmers, roasters, gridirons for kitchen; irons for branding cattle; tanks, and basins containing less than 10 hectolitres; pails; tubs; demijohns, pots, carboys, and other articles for kitchen use, of cast iron, except those classed in No. 14 and not being of tin plate; wire gauze for sieves, riddles, screens, bolsters, and of all kinds, with meshes under 2 centimetres in diameter, except fine wire gauze of brass or copper specified in No. 11; wire netting for banks and other similar; wheels and casters for doors and small carriages; iron safes and safety boxes; bathtubs weighing more than 100 kilos., except those of tin plate; bathtubs and bathtubs and shops; supports and stands for displaying articles; architectonic ornaments weighing from 5 down to 1 kilo. of any metal except tin plate; cranks (<i>maniguetas</i>) for machines; scientific instruments, such as water and steam meters, thermometers, barometers, manometers, compasses, microscopes, pantographs and the like; surveying chains; small electric machines and batteries for cabinet; vacuum cleaning brushes; bells weighing more than 2 kilos.; gasoline, steam, or electric automobiles, motor cycles and bicycles; belt claws or wire cloth fasteners; electric bells; statues and carvings weighing from 100 down to 50 kilos.; iron garden vases, common, weighing from 46 down to 10 kilos.; small machines of all kinds, enumerated. ....</p> | 0 20                      | 21   | <p>Sporting arms, such as single or double barrelled guns, not of precision and without rifled barrels; pistols and revolvers. ....</p>  | 3 00                      |
| 17   | <p>Fine furniture of brass, copper, and bronze; common lamps and all articles for petroleum, gas and electric lighting; mouse and other traps; caps for bottles; iron chains of less than <math>\frac{1}{2}</math> centimetre in thickness; locks, padlocks, bolts, hinges, bolts for bedsteads, latch keys, lock cases, door latches, fasteners and screw-eyes of iron; metal stoppers for screws and inscriptions for marking bugs; checks for cattle and for coffee crops; knobs (<i>perillas</i>) for cattle and for locks; iron scrapers; musical instruments which cannot be considered as toys; household articles of tin plate, brass, and copper, such as coffee pots, buckets, wash-basins, chargers, trays, watering cans, boxes, plates and gutters (<i>caños</i>); kitchen utensils of aluminium; suitable tools; Roman and other balances, common, to weigh less</p>   |                           | 22   | <p>Side arms, such as swords, fencing foils, lancers, poniards, sabres, fencing sabres, and blades for the same, of common metals, including metal and cane sticks containing the same; separate parts for firearms, such as nipples, locks and hammers. ....</p>  | 9 00                      |
|      |  |                           | 23   | <p>Firearms of precision, which can only be imported with the authority of the Government. ....</p>  | 10 00                     |
|      |  |                           | 24   | <p>War arms and materials, enumerated. ....</p>  | Prohibited.               |
|      |  |                           | 25   | <p>Plate, watches, jewels, and other articles of silver; according to the invoice of origin. ....</p>  | 6 60                      |
|      |  |                           | 26   | <p>Plate of gold, watches of gold or gold plated, spectacles and other articles of gold; gold foil for dentists, for gilding, and for other purposes; jewellery of gold, precious stones and pearls; according to the commercial invoice. ....</p>   | 25 %                      |
|      |  |                           |      | <p>In case of doubt on the part of the official, as to the accuracy of the invoice, the goods, both in this and the foregoing case, shall be valued by appraisers appointed by the Government, and duty shall be levied in accordance with their decision.</p>   |                           |
|      |  |                           |      | <p>CLASS III.</p>  |                           |
|      |  |                           |      | <p>VEGETABLE TEXTILE FIBRES.</p>   |                           |
|      |  |                           | 27   | <p>Cotton yarns for weaving; cotton in the wool, unspun. ....</p>  | Free.                     |
|      |  |                           | 28   | <p>Cotton in the wool, ginned; crude cotton, pima, <i>edghe</i> and straw; okum of all kinds, tarred or not, made-up bags for coffee, salt, cocoa and sugar; common cloths for packing and roofing; made-up and waterproof coverlets for protecting coffee and other grain; common hemp tissues, for bagging; okum and crude hemp; machine belting; fishing nets. ....</p>   | 0 05                      |
|      |  |                           | 29   | <p>Cordage and articles of pita, <i>edghe</i>, osier and cane, such as cord, twine, and cables, for common baskets, scrubbing brushes, horse brushes, also artisans' brushes; sewn or riveted hose; packing; mats; mining fuse; brooms of osier and other vegetable fibres. ....</p>   | 0 10                      |

## CLASS III.—VEGETABLE TEXTILE FIBRES—continued.

| Nos. | Goods.  | Duty per kilo<br>Colon cts. | Nos. | Goods.  | Duty per kilo<br>Colon cts. |
|------|---|-----------------------------|------|---|-----------------------------|
| 29   | Cotton, spun for wicks; waste yarn for cleaning floors; thread, twine and cords of twisted and pressed hemp; all cloth and canvas of common fibres for floors; door mats; sawed for mattresses, pillows and bolsters; cotton twine; crude flax; shoe brushes; hemp bands or webbing, in lengths for upholsterers.   | 0 20                        |      | any fibre not being silk, and not coming under the category of cloth and cassimere; common white flannel, for children's coats; damask and damasked tissues; plush, even with cotton footings; mourning bands for hats; or tissues for hats; semi-manufactured woollen hats, called <i>chupays</i> ; shawls, combined or not with cotton without any part of silk.  | 1 50                        |
| 30   | Cotton yarn in skeins, bobbins or balls; canvas for embroidery; blankets, unbleached, plain or twilled; unbleached sail cloth of all kinds; wicks for lamps and tinder boxes; blinds and awnings for preserving from the sun; field awnings; oiled or painted cloth imitating leather, for table covers, furniture, or carriages; buckram and padded tissues for tailors; sails for boats.  | 0 35                        | 45   | Cloth, cassimere, and flannels (other than the white flannel specified in No. 41), of wool, with or without admixture of other materials; table-cloths, shawls, and cloaks containing silk or embroidery; or with silk fringes; table covers; men's hats, and untanned hats and bonnets for women and children; umbrellas and parasols with silk; <i>chamaras</i> ; silk blankets, with or without silk embroideries.   | 2                           |
| 31   | Cotton cloth, washed blankets, white and colored, in cloth for bed sheets; carpets without admixture of wool; mattresses and pillows of seaweed and straw; surmings of cotton and hemp for saddles; canvas prepared for painters; halters, cruppers, and headstalls of <i>cabuya</i> .  | 0 45                        | 46   | Woollen underwear, of wool, knitted or not, such as vests, drawers, petticoats, chemises and coats for children; crape and velvings; umbrellas covers, of wool or with silk; woollen leggings; buttons and heels covered with woollen tissue; elastic for footwear; made up bags; small carpets and shag with silk; silk umbrellas and parasols; raw silk and floss silk, spun or not for looms, or in twisted yarn for sewing; cotton, linen, wool and silk tissues, the cotton or wool predominating (if the face is of silk, these tissues are to be classed under No. 48).  | 2 50                        |
| 32   | Drills, ticking, <i>mezclilla</i> , <i>mantas driles</i> , dyed sail cloth of all kinds, and drills called <i>pañales</i> ; <i>chupays</i> ; umbrellas and parasols; reins and headstalls; cotton blinds and padded tissues; <i>brin</i> or mattress cloth; oiled and waterproof clothing for workmen; hair and clothes brushes of all kinds of vegetable fibre without horsehair.  | 0 60                        | 47   | Hair and imitations thereof, wronged or not, in semi-finished clothing, in which wool is the material predominating in weight, with or without ornaments of another material (if in clothing of crape or veiling, the lining is of silk or contains silk, such clothing shall be dutiable as being of silk, under No. 49); ribbons, tassels, lace, braids, cords, bands, covers, elastics and all woollen passementerie; <i>trist</i> of all kinds; dalmatics and sacroscrotal vestments; woollen curtains, even combined with other materials, provided the wool predominates in weight; footwear and cuttings for footwear, of wool, with or without elastics; elastics for footwear; strings for musical instruments; blankets of floss silk; carpet; cushions covered with silk or with covering containing silk; umbrellas, made up; buttons and heels covered with silk tissue; silk hammocks; underwear and shirts and chemises of wool with silk, knitted or not. | 4 00                        |
| 33   | Tissues of cotton such as clintz, lustring, cretonne, piqué in lengths, percale, percaline, gauze, muslin, cambric, bain-soak, lawn, tarlatan, flannel, shag and cloth-like tissues; <i>brin</i> and hemp tissue called <i>pillales</i> ; linen drills for clothing; waxed floor rugs on cotton tissue; saddle covers ( <i>mantillones</i> ).   | 0 80                        | 48   | Tissues of all kinds, galloons, elastics, ribbons, garters, braces, corsets, neckties, gloves, shawls, mufflers, cloaks, bedspreads, table covers, flags, curtains, hangings, cloths, and all ornaments and passementerie of silk and similar, with or without core or part of other material entering into the manufacture of the same; silk underwear, for men or women, knitted or not; shirts or chemises; woollen and silk hats, trimmed, for women and children; silk hats for men; footwear of silk and cuttings, with or without elastic.   | 5 50                        |
| 34   | Toys of cotton, hemp, cane, and osier; hammocks, saddle bags, hand bags and carpet bags; fine baskets; low shoes and slippers; knitted underwear, such as vests, drawers, socks and stockings; napkins; table cloths, and paper without embroidery, shawls, mufflers, dish cloths, scarves and bands; buttoning and damasked tissue for napkins and table cloths; <i>estopilla</i> , batiste, Hollands, tissues for bed sheets and similar cloth, of linen, even mixed with cotton; hemp soles for sandals; leggings of sail cloth; cotton tissues for mosquito nets; lamp table covers; whips.   | 1 00                        | 49   | Made-up articles of silk, the silk tissue predominating, with linings or ornaments of other material.   | 7 50                        |
| 35   | Napkins, table cloths, bed sheets, pillow slips, and paper, of cotton, without embroidery; coats for children; collars, cuffs, shirt fronts, and elgings; hat crowns, umbrella covers; common gloves for workmen and for bathing; also other like articles; mufflers with silk selvage, with or without silk fringe; umbrellas containing silk; table covers; tissues with face of silk, covered with cuttings of hemp; tapes for footwear.   | 1 50                        |      |   |                             |
| 36   | Ribbons, <i>hualaditas</i> , tapes, corals, garters, braces, corsets, <i>apretadores</i> , erinoline, bustles, and dress shields, of cotton yarn; covered buttons and heels; elastics for garters and similar articles; underwear except knitted, such as chemisettes, pantaloons, overshirts, petticoats and the like; men's shirts; crape; mosquito nets, made up; cut leaves for flowers; silvered or gilt double mounted tissues; sandals of sole leather and vegetable fibres; common hats of esparto and cane, for workmen; made-up shades; bath wraps; <i>pañteras</i> for footwear and the like; lamp shades; fancy and ornamental purses; straw plaiting for hats; linen damask; cotton curtains, except lace curtains; plique cuttings for waistcoats.  | 2 00                        |      |   |                             |
| 37   | Lace, embroidered bands, applications, plaiting, and like ornaments, also all articles of passementerie, of cotton and hemp; cotton outer clothing, such as vests, trousers, lounges and waistcoats; oufflers containing silk; shawls combined with silk or with silk fringes; gloves and neckties; cuttings for footwear; with or without elastic; curtains, bed covers of lace and tissues for making the same; embroidered muslin; embroidered pillow slips, bed covers and aprons; artificial flowers; made up footwear of cotton or linen; fine hats of cotton, esparto, cane, or straw, and hat shapes of all kinds, untrimmed; semi-made up underwear; bed sheets, handkerchiefs, napkins, table-cloths, towels, shirt fronts, bibs, pillow slips, and table covers and other like articles, of linen, with or without admixture of cotton; cotton tissues with one face of silk such as satin and other, except plush, to be taxed according to their velvety part. | 2 50                        |      |   |                             |
|      | Tissues with face of silk, even with interior admixture of another material, shall be taxed under No. 48.   |                             |      |   |                             |
| 38   | Hats, cigar cases and like articles, of pita; made up clothing of linen, and semi-made up clothing, whether knitted or not; fine socks and stockings of Scotch yarn; cotton and straw hats trimmed with feathers and ribbons; tissues of vegetable fibres similar to silk tissues; linen ornaments, even with parts of cotton; cotton cloth painted for wall or similar decoration.   | 4 00                        |      |   |                             |

## CLASS IV.

## ANIMAL TEXTILE FIBRES.

|    |  |      |  |  |  |
|----|--|------|--|--|--|
| 39 | Felt in lengths for roofing, for partitions, boats, and the like.  | 0 05 |  |  |  |
| 40 | Wastes of bristles, horsehair and wool; brushes and horse brushes; brushes for boots, floors and similar; of bristles or horsehair; brushes for artisans, with or without vegetable fibres; felt for the manufacture of hats.  | 0 20 |  |  |  |
| 41 | Spun or twisted wool, in skeins, for embroidering and for weaving; loose bristles, horsehair and wool, for mattresses.   | 0 40 |  |  |  |
| 42 | Common woollen blankets, without silk ornaments or borders; saddle covers and felt in lengths for making the same.   | 0 80 |  |  |  |
| 43 | Boize of wool; umbrellas and parasols of wool; soles for footwear; hair, clothes, tooth, and nail brushes, of bristles, horse and other animal hair; paint brushes for any use, of horsehair; horsehair tissues of all kinds; pillows and mattresses of wool or horsehair; toys. | 1 00 |  |  |  |
| 44 | Carpet, shag and carpet bags of wool; alpaca, merinos, birlings and all other similar tissues, pure or mixed with  |      |  |  |  |

## PAPER AND MANUFACTURES THEREOF.

|    |  |       |
|----|--|-------|
| 50 | Newspapers; white printing paper.  | Free. |
| 51 | Cardboard and packing paper of all kinds; common bags of paper; large and small boxes of paper, unlabelled, <i>e.g.</i> for chemists and druggists (labelled paper for putting up patent medicines and perfumery or characterising foreign goods, is dutiable under No. 99); cards, maps, plans, printed books with binding, binding, copy-books for schools, ruled or not; writing paper, manila paper, blotting paper and blotting paper; coloured paper and cardboard for printing works, for drawings, for lithographs and for book-binding; ruled music paper; printed music; emery paper; printed or lithographed advertisements, unframed; common almanacs; barrel pasteboard for roofing; paper pulp; <i>w.c.</i> paper for labelling paper for lithography, transparent paper; paper imitating glass and other paper for letter copying; stamped writing paper; commercial printed matter such as invoices, receipt books, cheques, forms, letters and the like; paper patterns and perforated paper for embroidering; fly killing paper; common book bindings; cinematograph films; mouldings, rosettes, ornaments and other decorations for buildings of non-jointed carton pierre. | 0 20  |
| 53 | Lamps and lanterns of paper and cardboard; shoe braces; office blotters or pads and school satchels; portfolios; music for phacolas; waxed or painted paper imitating leather or rolled; letter envelopes; plain cardboard without ornaments or figures cut for photographs; and decorative mouldings and ornaments, painted or varnished; screens, cases or boxes containing envelopes and writing paper; paper in sheets and fancy and ornamental bags for confectionery, sweetmeats and other articles; common lamp shades.   | 0 40  |
| 54 | Wearing apparel, such as collars, cuffs, and shirt-fronts, also articles of domestic use with ornaments and eldids of cardboard and paper; toys; chess, toilet, playing cards and like games; bags and valises; labels of all kinds including bottle labels; gilt or silvered paper for flowers; carnival paper such as serpentine, confetti and similar articles; sewing, etc. cases; stamps; sheaths or cases for jewellery, spectacles, and the like; cut cardboard with gilt ornaments for photographs; frames with or without glass, with or without portraits or paintings; framed advertisements with or without glass; albums for photographs, postage stamps and postcards; open-worked paper for bouquets.   | 1 00  |



|   | Goods.  | Duty per kilo.<br>Colon cts. | Nos.   | Goods.  | Duty per kilo.<br>Colon cts. |
|---|---|------------------------------|--|---|------------------------------|
| 55  | Visiting and other cards of cardboard and paper printed or not; portraits, photographs and oil or other paintings; transfers in rolls or loose; flowers, leaves, flower vases, fans, masks, and all fancy or ornamental articles of paper; silhouettes in the form of adornments; bank notes; notarial seals; postcards; printed books with bone, mother-of-pearl, ivory, tortoiseshell and similar binding   | 2 00                         | 63   | Fancy and ornamental boxes of less than 2 kilos, in weight; carvings and statues of less than 2 kilos, in weight; coffins lined with tissue of wool or silk; wooden boxes, uncoated; ornamental wares of less than 2 kilos, in weight, of rubber, cork and indurated gums; cases of oilcloth on silk tissue; wool, gums, tagua, corozo and vegetable ivory manufactures; cases into uncovered buttons, hair books, finished book bindings, fans, pipes, pipe bowls and all fancy or ornamental wares, also small wares, corset springs, dried natural plants and flowers, prepared as ornaments; fountain pens                    | 2 00                         |
| CLASS VI.   |   |                              |  |   |                              |
| WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND MANUFACTURES THEREOF. |   |                              |  |   |                              |
| 56  | Vessels of all kinds put together or not; carriage, cart and wagon wheels with tyres of 10 centimetres or more in breadth   | Free.                        | 64   | Walking sticks and canes of all kinds, without gold or silver sword or handle   | 4 00                         |
| 57  | Axles for vans, carts and wagons; agricultural and industrial machines; poles; ordinary cases, put together or not, for exporting fruit; cases for soap and alimentary pastes; casks, barrels, staves, hoops and bands; oars and masts for vessels; sleepers; shingles ( <i>teja manil</i> ), handles for picks, axes, brooms and other kinds of tools; hand carts, wheels and other detached parts; shovels, rakes and other agricultural tools; machine pulleys; cases and boxes of chain for butter, cheese, fruit, also those used by chemists but not labelled or otherwise printed; crude corozo, tagua or vegetable ivory; crude rubber; machine belting of rubber; pulley blocks weighing more than 2 kilos; unmanufactured esparto   | 0 06                         | 65   | Timber; boards, planks, beams, joists, latiss, small boards, small planks and all building articles   | 0 02                         |
| 58  | Dyeing or tanning bark; mats or floor covers of vegetable fibre; ordinary cases, put together or not, for telegraph and telephone posts and cross-arms for the same; ordinary buckets, pails, baths, tubs and wash basins of common wood; shoemakers' lasts, hat blocks and the like; moulds and models; spheres and globes; Level's apparatus; ordinary baskets of chip; water pipes; shovels and wheels for the same  | 0 10                         | CLASS VII.   |   |                              |
| 59  | Frames for vans, carts and wagons of less than 10 centimetres in breadth; if they have tyres of less than 10 centimetres in breadth; cabinet-makers' wood in trunks and logs, also turned in the shape of railings, balusters, staircase posts and staircases; cigar and similar boxes, neither varnished, lined nor ornamented; implements for arts and trades, such as saws, carpenters' benches, smoothing irons, levels, plumb bobs, pulgarios; bellows; levers, mouldings and headings neither painted nor varnished; rulers; mouse and other traps; small presses for laundresses; barrel taps; pulley blocks from 2 down to $\frac{1}{2}$ kilo, in weight; flooring tiles; spigots for telephones and telegraphs; lat-figure for milliners and shops; carvings and statues exceeding 10 kilos, in weight; w.c. apparatus and the accessories; iron and steel windows and without glass, attics ( <i>internallats</i> ) and the like; case blinds and screens; boxes for packing shawls; scientific and drawing instruments; photographic camera; telephones and telegraphic apparatus; phonographs, gramophones and the like; lighting implements; gymnastic apparatus; wheels for coaches and carriages; rubber tyres; crude cork; paring slabs of rubber or elastic gum; drinking straws; rubber tyres for carriages, automobiles, and other vehicles and liquid or cement for repairing same; kitchen utensils such as spoons, ladles, and small mills; common furniture, plain or worked, without carving, plates or mirrors, even with turned parts and eaned seats of wood, rattan, osiers, or cloth | 0 20                         | HIDES, SKINS AND ANIMAL PRODUCTS EMPLOYED IN INDUSTRY. |   |                              |
| 60  | Furniture of common wood, with or without mirror and carved or turned parts, with seats of wood, cane, of cane, or cloth; cane furniture and so-called Vienna furniture, with or without mirror, unpolished; trunks uncovered or covered with tin plate or common tissue; billiard and similar games; billiard cues; coaches, carriages and omnibuses and wheels, with iron tyres; detached parts of vehicles; saddle-trees and stirrups, matches; pulley blocks weighing less than $\frac{1}{2}$ kilo; mouldings of all kinds, lacquered, varnished and gilt; coffins varnished or lacquered without other ornaments; window blinds and Venetian blinds; foot-wipers and similar articles of rubber and cork; cork stoppers; foot-wipers of wood; church lights ( <i>mariposa</i> ); door plates with inscriptions; harmoniums, organs, pianos, and other keyboard instruments, also all strigued and wind instruments, such as violins, guitars, flutes, bagpipes, which cannot be considered as toys; lock knobs; velocipedes; hooked boards for filing papers   | 0 40                         | 66   | Tallow for the manufacture of soap and ordinary fats; dried and salted hides, untanned; unmanufactured hones; machine belting   | 0 05                         |
| 61  | Furniture with or without mirror, covered with leather or with silk fringes and ornaments; finished frames, uncovered for portraits, with or without glass; screens of cotton, woollen or linen tissue; trays, chargers and razor straps ( <i>azafates</i> , <i>banderas</i> y <i>asentadores</i> ); made-up waterproofs or capes of oilcloth or in combination with cotton tissue  | 0 60                         | 67   | Spermaceti in lumps; crude ivory and mother of pearl; tallow candles; ordinary sole leather, tanned, common wash-leather and scouring ( <i>sapón</i> ) soap; water buckets and hose of leather  | 0 15<br>0 10                 |
| 62  | Statues of wood of 10 down to 2 kilos, in weight; pencils of all kinds and shapes; fancy and ornamental boxes weighing more than 2 kilos; sewing and other cases; bags, card cases and flask holders; crank, cord or spring music boxes; paint boxes and with paints; stereoscopes; baby carriages; finished frames of any shape, covered with any kind of tissue; fine furniture inlaid with mother of pearl, of all kinds of wood and rubber; games of chess, draughts and the like; combs, ordinary hand blotters and pen-holders; key-hole guards; knobs and poles for curtains; wooden shoes; made-up waterproofs or capes of oilcloth, gutta-percha, cork and rubber, or in combination with any kind of wood or wool and cotton; gaiters, shoes, boots, heels, vapourers ( <i>chapones</i> ), stoppers, hats, caps, mugs; rubber seals and letters; bed sheets, mattresses, line belts, cushions, nappies, injectors, bottles, stoppers, pipes and all articles except ornamental, of oilcloth, gutta-percha, cork or rubber; coloured mats; fancy and ornamental baskets of chip; wooden toothpicks   | 1 00                         | 68   | Woolen shovels  | 0 20                         |
| CLASS VIII.   |   |                              |  |   |                              |
| ALIMENTARY PRODUCTS.  |   |                              |  |   |                              |
| 74  | Live plants; fodder seeds; bran and cattle food of cotton seed; black beans; maize in the grain   | Free.                        | 69   | Fine leather such as calf, varnished leather, sheep, basil, cordovan and morocco; hides or skins tanned with the hair on, sole leather in cuttings or pieces; parchment and imitation thereof for writing on; ordinary leather dusters and their handles; measures and <i>pulgarios</i> of leather  | 0 25                         |
| 75  | Hay and other fodder; fresh fruit; ice; fresh eggs; fresh meat in ice; wheat in the grain   | 0 02                         | 70   | Crude tortoise shell; wax matches and vests; saddles of all kinds, saddle bags, trunks, valises, harness, straps, head-stalls, leggings and all other harness-leather wares, of leather or imitations thereof; razor straps of all kinds; brogues, aprons for artisans ( <i>mandiles</i> ); loose feathers for mattresses and pillows   | 0 70                         |
| 76  | Coloured beans, white, brown and other; barley, rye, oats and other cereals, unhusked; seeds of all kinds other than fodder seeds; hazel nuts, chestnuts, almonds and the like, dried, in the shell; brewing malt   | 0 05<br>0 07                 | 71   | Fur coats and skins with the hair on, of all kinds, crude whalebone; wax tapers; combs, purses, portfolios, sewing cases; <i>carrieles</i> and the like, of horn, leather and bone; key-hole guards; tanned sheepskins for hats; riding and driving whips; toys; belts and waistbands of all kinds; for men and women; ordinary footwear for artisans such as brogues, cuttings for such footwear; stiffenings, heels and laces of leather, amalgam for dentists; fine feather dusters  | 1 00                         |
| 77  | Wheat flour and <i>caecmie</i> ; common salt in grains or pieces  | 0 15                         | 72   | Buttons, pipes, cigar-borders, hooks and other parts of leather and ornaments without glass, of horn, leather and bone; game gloves ( <i>manoplas</i> ) of leather; common sponges; foot-wipers of skin; quill pens; quill toothpicks; pillows and mattresses of feathers; wax flowers, fruits and all articles other than candles; springs for corsets and whalebone   | 2 00                         |
| 78  | Rice, sweetmeats in loaves or <i>panoles</i> of flour, oil and other substance; crumbled wheat, oats and other cereals; gelatine; meats dried, smoked or in brine, other than ham, sausages and fat pork; casings in salt for stuffed omeats; pearl barley; red table wine imported in bottles  | 0 04<br>0 12                 | 73   | Footwear of calf leather, varnished and other parts of leather; cuttings with or without elastic for said footwear; gut strings for musical instruments; feathers for trimming hats, stuffed birds; furriers' wares of feathers; fine sponges for toilet; artificial teeth; skins for furriers' wares, peltry and other ornamental and fancy articles; kid gloves, walking sticks; penholders of ivory; tortoiseshell and mother-of-pearl; opera glasses, book-covers, buttons, combs, ornamental combs and other articles of ivory, tortoiseshell and mother-of-pearl; billiard and bagatelle balls of ivory or similar material | 4 00                         |
| 79  | Sugar of current quality, unrefined   | 0 12                         | CLASS VIII.  |   |                              |
| 80  | Beer in bottles, barrels, or any other receptacle, containing beverages such as ginger ale, <i>Kola</i> and the like; hams, sausages and similar products; shellfish and fish of all kinds, dried, smoked, or in brine; cocoa in the bean and earthenware; common table salt, fine, in small bags and flasks; macaroni, vermicelli, biscuits and all other alimentary and industrial foodstuffs, not specified, natural or prepared; Canary seed; pure lard; bacon, tinned and fat pork in brine; condensed milk, pure, with addition of sugar, containing cream and solid matter in a quantity not below 95% and 25% respectively; coffee in the bean; red table wine imported in barrels or demijohns (if containing more than 15% of alcohol they are dutiable under No. 85)   | 0 15                         | ALIMENTARY PRODUCTS.                                   |   |                              |
| 81  | White wine, non sparkling, non sparkling, red liquor wine, dry or sweet, other than <i>metella</i> , imported in bottles  | 0 13                         | 74   | Live plants; fodder seeds; bran and cattle food of cotton seed; black beans; maize in the grain   | Free.                        |
| 82  | Cheese of all kinds; fine cinnamon and common cinnamon ( <i>canelon</i> ), ground or not; cumin, pepper, Jamaica pepper, cloves, mustard in the grain or ground and other similar spices; ground coffee; dried garlic; <i>uvas</i> , potato and starches; compound hard butterine ( <i>margarina</i> ) and the like   | 0 20                         | 75   | Hay and other fodder; fresh fruit; ice; fresh eggs; fresh meat in ice; wheat in the grain   | 0 02                         |
| 83  | Fresh vegetables and pot herbs; potatoes; <i>uca</i> , <i>ish</i> , sauces, mustard and other vegetables preserved in wine or oil, or otherwise, in whatever receptacle; milk in powder   |                              | 76   | Coloured beans, white, brown and other; barley, rye, oats and other cereals, unhusked; seeds of all kinds other than fodder seeds; hazel nuts, chestnuts, almonds and the like, dried, in the shell; brewing malt   | 0 05<br>0 07                 |

## CLASS VIII.—ALIMENTARY PRODUCTS—continued.

| No. | Goods.  | Duty per kilo. Colon etc. |
|-----|---|---------------------------|
|     | or sterilized; condensed milk not in another condition than is provided in No. 80; fruits in their juice, in honey, dried, without peel and sugared fruits; bananas; raisins; dried or drained ( <i>pasados</i> ), figs; butter completely pure; non-sparkling ciders; refined sugar in loaves or powder; dry or sweet non-sparkling wines, to which have been added aromatic plants, such as vermouth, monillo, mulberry and other wines, when imported in bottles; pure fruit juices not concentrated | 0 25                      |
| 84  | White wines, sweet, dry or liquor wines, other than sparkling wines and <i>mistelas</i> , imported in barrels or demijohns; substitutes for butter and its adulterations such as oleomargarines   | 0 40                      |
| 85  | Wine classed under No. 84, imported in barrels or demijohns, of all kinds; jellies, ground cocoa and <i>coco mani</i> , with or without sugar, ice creams or syrups without alcohol or medicinal substances; fruit in spirits or in liqueurs; honey   | 0 50                      |
| 86  | Liqueurs such as rum, Geneva, cognac, whisky and other alcoholic beverages containing up to 60 per cent. of alcohol; <i>mistelas</i> , bitter drops and bitters imported in bottles   | 1 20                      |
| 87  | Sparkling wines such as champagne, muscatel, moselle or the like  | 1 50                      |
| 88  | Liqueurs classed in No. 87, imported in barrels or demijohns  | 2 40                      |
|     | Liqueurs testing more than 60° centigrade and alcohol of current quality  | Prohibited.               |

## CLASS IX.

## SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, CHEMICAL INDUSTRIES AND ARTS.

|    |  |      |
|----|--|------|
| 89 | Bisulphide of carbon; creoline and other similar emulsions of creol; crude sulphate of soda; crude petroleum; mercury; crude silicate of soda; trade crystals of potassium; crude phosphates of ammonium, potassium, sodium and calcium; crude nitrates of ammonium, potassium, sodium and calcium; crude sulphates of ammonium, potassium, sodium and calcium; trade sulphate of iron; dynamite imported with the authority of the Government; pitch ( <i>pez rubia</i> ); thymic acid or thymol; crude calcined carbonate of sodium and carbonate of potassium; potash and soda ashes for soapworks; impure or trade caustic potash and soda   | 0 02 |
| 90 | Chalk or crude carbonate of calcium or marble powder; paraffin; trade stearic, palmitic and oleic acids; palm and cocoa-nut oils; animal charcoal; chloride of lime; gaslime; mineral waters; <i>tarzana</i> ; glucose; liquid carbonic acid; calcium cyanide; ordinary lubricants; trade sulphuric acid, when imported in iron drums (if imported in any other receptacles, it shall pay 0.20 according to No. 91); melted and sublimate sulphur; trade sulphate of copper  | 0 05 |
| 91 | Crude or trade hydrochloric, nitric and carbonic acids, and trade sulphuric acid, when not imported in iron drums; refined petroleum; vegetable glycerals, whole or crushed; olive, cotton-seed, sweet almond, castor, linseed, neat's foot, lard, <i>sesam</i> , cod-liver and other unenumerated fatty oils, natural or without admixture; oxalic, acetic, boric, sulphurous and pyroigneous acids; liquid and compressed ammonia; borax; precipitated sulphur; alum or sulphate of aluminium and potassium; trade sulphate of copper; extracts for tanning; bides; poison for hides; lamp black; trade carbonate and chloride of ammonia; white lead, red lead, litharge; trade and pure carbonate of sodium; oxide of zinc; trade crystallized carbonate of sodium or washing soda; trade chloride of potassium; epsom, Glaubler, la rochele, and carlsbad salts; red and yellow phosphorus; prussian blue; washed talc; pumice stone; tripoli; lysol and other compounds of cresol, not enumerated; trade spirits of turpentine; heodrene soft petroleas; ordinary zinc; gallnuts, whole or in powder; industrial yeasts; rennet; lint and cotton prepared for surgical purposes; preparations for destroying noxious animals; formaldehyde; licorice extract in cakes, for preparing tobacco and in quantities below 4 kilograms; trade arsenic; turpentine; nitrates of potassium and saltpetre; ordinary paints in powder or prepared in oil; vermillion; dextrine; albumen; prepared and precipitated chalk; refined oil for sewing and industrial machines; fumigating paste for disinfecting; pill tiles, spatulas and other accessories of metal for chemists; mortars of composition and crystal; portable electric batteries for medical use; writing and printing ink; bixide of hydrogen; oxygenated water; unenumerated disinfective and antiseptic substances and preparations | 0 20 |
| 92 | Cinchona bark, whole or pulverized; wines, elixirs and emulsions of cod-liver oil and morhuol; wines, elixirs and elixirs of cinchona, of hemoglobine, of meat extract and of peptones; citric, tartaric and gallic acids; bicarbonate and permanganate of potassium; trade chlorate, carbonate nitrate and sulphate of barium; whole or crushed roots of <i>ipecaeanha</i> ; trade chlorate, carbonate, nitrate and sulphate of strontium; cream of tartar; precipitated carbonate of iron; iron pulverized and reduced by hydrogen; dry perchloride of iron; balsams of copahuiba and gurgun; whole or pulverized gums, namely: senegal or arabic, mastic, copal, dammar, elemi, lac, sandarach, tragacanth and olibanum; isinglass and other fine glues; wool grease; milk sugar and other unenumerated sugars; uncomponded glycerine; official soap; hard, soft, and animal; indigo and cochineal; unenumerated inks, <i>rinzas</i> and dyeing extracts; meat extracts; milk extracts and in pharmaceutical preparations; varnish of all kinds; naphthalene; methylic or wood alcohol; honey, vegetable or japao wax and mineral waxes or ceresines  | 0 40 |

| No. | Goods.  | Duty per kilo. Colon etc. |
|-----|---|---------------------------|
| 93  | Simple vegetable drugs, not dutiable at a lower rate, whole or crushed; trade acetate and sulphide of copper; red precipitate (bixide of mercury); calomel; corrosive sublimate; black trade sulphide of antimony; trade sulphides of calcium, iron and potassium; trade chloride of tin; pure sulphate of sodium; peroxide of manganese; sulphate of nickel; pure carbolic, nitric, hydrochloric and sulphuric acids, oxide of nitrogen; red oxide of iron or colectorin; trade sulphide of sodium; hyposulphite of sodium; oxygen in cylinders; toluid; xylol; acetol; crystallizable benzol; tetrate of magnesia; effervescent salts; camphor; unenumerated organic nitrates; liquid petroleas; unenumerated natural organic nitrates; vegetable and animal; manna; mannite; nutmegs; quinine salts; uncomponded pills; pearls and capsules of salts of quinine; gelatine capsules of castor oil, cod-liver oil and cod-liver; balsum; sweetened medicinal pastilles; taffeta and plasters, cicatrizing, for the face; simple or medicinal, unperforated or porous; empty gelatine capsules; wafers; fuller's earth; medicines for veterinary use; pastilles and tablets of corrosive sublimate; pepsol and peptonized meat; unscented medicinal soaps; scented soaps, unwrapped, in cakes or bricks, not weighing more than 50 grammes  | 0 60                      |
| 94  | Unenumerated simple animal drugs such as berries, bulbs, barks, flowers, gums, fruits, beans, leaves, lichens, wood, moss, medicinal nuts, roots, resins, seeds, skins, herbs; unenumerated simple animal drugs such as cantharides, castoreum, hartshorn, cattle bone, etc.; unenumerated natural balsams, such as tolu and pern balsam; unenumerated chemical substances, such as mineral acids: hydrochloric, chromic, medicinal, phosphoric, hydrofluoric; organic acids: aceto-salicylic, benzoic, formic, gallic, lactic, picric, glycolic, gallic, salicylic, valerician; mineral salts, also metals and metal loids entering into their composition and unenumerated: salts of aluminium, antimony, arsenic, sulphur, barium, bismuth, bromine, iron, cadmium, calcium, cerium, chlorine, cobalt, copper, tin, phosphorus, iron, lithium, magnesium, manganese, mercury, nickel, lead, Potassium, sodium, iodine and zinc; organic salts: acetates, phosphates, borates, benzoates, butyrates, cecolyates, camphorates, carbonates, carbolates or phenates, cyanides, citrates, formates, gallates, glycerophosphates, lactates, lactophosphates, methylarses, nitrates, tannates, oxalates, peptonates, salicylates, stannates, tetrates and valerianates; salts of camphor; acetyl, amyl, benzyl, aniline, carbonyl, ethyl, guaiacol, isobutyl, methyl and naphthol; chloroform, iodoform, chlorals, creosote, salol, sulphonal, trional, ethers, aldehydes, and alcohols unenumerated; unenumerated liquid pharmaceutical preparations, such as distilled essences, essences, collations, collyres, decoctions, elixirs, officinal essences and spirits, emulsions, fluid extracts, syrups, drops, glycerols, tinctures, lotions, solutions or liqueurs, tinctures, liniments, honey, <i>ozimides</i> , mixtures, mucilages and wines; cocoa butter, nitrate of silver, pepsine, pancreatine, papaine and diastase or maltine; vegetable charcoal in powder; menthol; saffron; quassin-cups; seedling wax; seroline; santonine; nitrobenzol; croton oil; surgical bandages, gauze, ribbon and ligatures, plain or medicated; clinical thermometers; surgical instruments; stockings, suspensory bandages, pessaries, bengies, probes, elastic trusses, abdominal belts; and other unenumerated instruments and apparatus, used in medicine, surgery and pathology; medicine chests of wood unadorned: pure chemical substances, such as <i>commercial</i> , shall be dutiable at less than 1 colon; pure sulphate of iron, pure sulphate of copper, pure caustic potash, pure caustic soda, pure chloride of sodium; shaving soap and paste; alum in lumps for barbers; extracts, spirits, compound essences and juice of fruits for syrups; chauliugra oil; scented toilet waters such as Florida water, eau de cologne, kananga water, can divine and havana; pure; empty wafers; aniline dyes | 1 00                      |
| 95  | Unprepared powder; toilet vinegar and lotions; tooth washes; toilet waters and liniments for the hair and head; unenumerated medicaments in soft or hard gelatine capsules; unenumerated medicinal lozenges; uncoated tablets and comprimés; fumigating medicinal pastes and preparations; natural and powdered opium; unenumerated medicinal plasters; polophyllin; scammony; unenumerated scented soap for toilet use   | 1 50                      |
| 96  | Scented medicinal soaps; unenumerated medicinal preparations; natural and powdered opium; unenumerated medicinal plasters; polophyllin; scammony; unenumerated scented soap for toilet use  | 1 70                      |
| 97  | Lozenges and pastes for perfuming the mouth; unenumerated salts of gold, silver and aluminium; medicinal ointments and pomatums; depilatories; medicinal creams and pastes; solid and powdered; conserves; medicinal creams and pastes; medicinal medicaments with or without sugar; milan flies; saccharine; vanillin; powders in pyrotechnic mixtures; powder boxes and puffs of all kinds; chemically pure ethylic alcohol for anesthetic mixtures   | 2 00                      |
| 98  | Unenumerated dry pharmaceutical preparations, such as pills, mecatol or coated, dragees, compound powders, capsules, lactopetol, Dover's powders, theriac, small oval capsules of gelatine or globules, small round capsules of gelatine or pearls, cigarettes, pencils, enclies, suppositories, bongies, pessaries, medicinal teas, granules showing ingredients ( <i>dosefendas</i> ) and prepared in capsules; solid and powdered medicinal yeast tablets, pastilles and capsules for hypodermic injections; hypodermic cases with or without tablets; portable or pocket medicine chests; natural organic products, such as glands, ovaries, kidneys, liver and spleen, dried or prepared; serums and vaccine lymph; essential oils of camphor, caraway, crude amber, colony, capsicum, cajeput, cedar, hemp, lemon, orange, peach, cardamom, fennel seed, eucalyptus, winter-green ( <i>guaiaculia</i> ), fennel, fennel-seed, cherry-laurel, german and roman camomile, mustard, bitter orange, uriguan, parsley, black pepper, fir, penny  |                           |

† Crude petroleum and gasoline is free of all customs duties and wharfage



| No. | Goods.  | Duty per kilo. Colón cts |
|-----|---|--------------------------|
|     | royal, rue, saviue, sage, sandalwood, santonine, sassaparilla, tansy, thyme, also oils exclusively used in medicine and synthetic products similar to the essential oils classed in this number, such as aethol, encyptol, salicylate of methyl, etc., if not enumerated with another duty, ordinary perfume, such as patchouli and other similar.....  | 3 00                     |
| 99  | Unenumerated toilet and perfumery preparations, such as scented oils, brillantines, creams, cosmetics, handkerchief extracts, rouge, face powders, scented drying powders, scented paste for fumigating, pomatums, aromatic salts, hair dyes, scented cushions and bags; essential oils unenumerated with a lower duty, such as essential oils of wormwood, lavender, real bitter almonds, aniseed, orange blossom, malaguetta, pepper, bergamot, cinnamon, cardamum, citronella, cloves, geranium, hyacinth, jasmine, iris, kanganga, lilac, lemon, melissa, mint, sweet orange, patchouli, petit grain, rhodium, rosemary, rose, syringa, aurone, verveine, veliver, ylang-ylang, and all other oils not exclusively used in medicine, and also synthetic products similar thereto unenumerated with a lower duty, such as citral, coumarine, hawthorn, bromelia, engenol, heliotropine, hyacinthine, jonone, neroline, yara-yara, and crystallized violet; alkaloids and vegetable active principles, natural and synthetic and their combinations, such as alkaloids and their salts as follows: acetonine, apomorphine, artemisine, atropin, berberine, brucine, caffeine, cocaine, codeine, colchicine, digitaline, eserine, sparteine, strychnine, strophanthine, gelsemine, heroline, hyoscyamine, hyoscyamine, morphia, nicotine, pilocarpine and quassine; concrete pomatums, compound essences and extracts for the preparation of perfumery; compound essences and extracts for the manufacture of liquors; ambergris; natural and artificial musk; civet and embergis; receptacles of all kinds, cases, sheaths, wrappers, labels and circulars for proprietary or foreign made pharmaceutical preparations, when imported separately..... | 5 00                     |

CLASS X.  
MISCELLANEOUS.

|     |   |      |
|-----|---|------|
| 100 | Raw tobacco of all kinds and tobacco <i>en breva</i> .....  | 2 00 |
| 101 | Manufactured tobacco, such as cigarettes, cigars, cut tobacco and snuff.....  | 4 00 |
| 102 | Passengers' baggage.....  | 0 03 |
| 103 | Baggage of Ambassadors, Ministers, Chargés d'affaires of foreign countries, also household effects of those Representatives coming to reside in the country, when imported for the first time, baggage of foreign consuls; baggage of theatrical companies (opera, comedy, dramatic, and comic opera) also costumes and scenery; used tools imported by artisans coming to settle in the country and their baggage; circus companies, their tents, effects and baggage..... | Free |
| 104 | Samples of no commercial value.....   | 0 05 |
| 105 | Cattle for breeding purposes, and horses, sheep, swine, dogs and other domestic animals; farm-yard birds; and fine-feathered birds and singing birds.....   | Free |
| 106 | Sample of a commercial value introduced by commercial travellers in order to solicit orders, and intended to be re-shipped, subject to compliance with certain conditions.....  | 0 05 |
| 107 | Passengers and their agents shall pay as a sole duty on the transit of baggage between ports of the Republic.....   | 0 03 |

REPUBLIC OF PANAMA

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the Balboa (100 centesimos). For weights and measures the metrical system is in force.

LAW 39 OF 1915.

The National Assembly of Panama decrees:—

ART. 1.—Foreign merchandise or articles of commerce imported for sale or consumption in the Republic are subject to the payment of a tax called "a commercial tax."

ART. 2.—All merchandise and articles of commerce will be considered as of foreign origin which are imported from other countries, and which may be bought from boats which voluntarily or through necessity touch our ports.

ART. 3.—All merchandise and articles of commerce imported into the Republic from another country must come supported by the following documents legalized by the Panamanian consuls:—The manifest drawn up by the captain of the ship, the purser or agent of the company to which the ship belongs; bills of lading and a detailed invoice of the merchandise. When a ship is despatched by American officials for the ports of Cristobal or Balboa, although these ships may bring merchandise or effects of any class consigned to Colon or Panama, the manifests will always be presented to the said officials at Cristobal or Balboa, but a copy of these manifests will be forwarded to the authorities of the ports of Colon or Balboa, according to the case, for the annotation and watching of the cargo consigned to those ports.

ART. 4.—Imported foreign goods will pay the commercial tax once only upon arrival at the port where they are imported in conformity with the tariff this law establishes.

ART. 5.—For the purpose of collecting the said commercial tax, merchandise or articles are divided into the four following classes:—

- Class 1. Articles free from the payment of the tax.
- Class 2. Articles taxed with 10% and 20%.
- Class 3. Articles taxed with a specific tariff.
- Class 4. Articles whose importation is prohibited.

To Class 1 belong:—

- 1 Mineral coal.
- 2 Live animals imported for improving the races.
- 3 Ploughs, rakes, hoes and other tools, and machinery for the direct and exclusive agricultural use.
- 4 Machinery for the manufacture and refining of sugar cane and for coffee, cocoa, rice, rubber and tobacco.
- 5 Machinery for the conservation of fruits prepared in the Republic for exportation, for the conservation of meat and hams, and in general all classes of refrigerators.

ART. 2.—All goods not enumerated in the present Tariff shall be dutiable at the rate of the articles which they most closely resemble; unenumerated articles or goods consisting of various articles shall pay the rate applicable to the predominating material, and failing such predominating material, they shall be dutiable according to the material paying the highest rate of duty.

ART. 3.—The duties shall be payable on gross weight, if the Tariff provides that the goods are chargeable on weight, without any deduction for packing or receptacle. If a receptacle is liable to a higher rate of duty than its contents, it shall be assessed separately.

ART. 4.—Postal parcels shall pay as a minimum the sum of 50 centimes even though the amount of duty may be less, and the general rate shall always apply.

ART. 5.—Imported goods shall pay inclusive of all duties, the rates leviable thereon under the Tariff, besides the quay due of 1 centime per kilogramme, save as to the goods classed under Nos. 1, 103, 105, 106, and 107.

Goods which under contracts or special Laws are admitted duty-free, shall pay the Consular fees, in conformity with the provisions of Law No. 32, dated January 24, 1907, except as to those which such contract or Decree should expressly exempt from payment of said fees.

EXPORT DUTIES ARE ESTABLISHED AS FOLLOWS:

|  | Per kilo. |
|--|-----------|
| Wood shipped <i>ad</i> Puntarenas or any other open port on the Pacific coast.....   | Free      |
| Fruits, pulse, earths and minerals.....  | "         |
| General merchandise.....   | 0 01      |
| Bananas (special duty in American gold)..... bunch   | 0 01      |
| Baggage.....   | 0 03      |
| Manganese ore..... <i>ad val.</i>  | 6%        |
| Timber..... <i>ad val.</i>   | 7%        |
| Deer skins in any condition..... <i>ad val.</i>  | 40%       |
| Hides in any condition or form, sugar including "paneta," rubber, bar silver, and all other articles not already subject to export duty under earlier laws..... <i>ad val.</i> | 10%       |
| Coffee (duty in American gold)..... per 45 kilos   | 1 50      |

ART. 6.—All the above duties shall be paid in advance in accordance with the regulations in force.

ART. 7.—Goods destined for the Province of Limon shall continue to be subject to the provisions of Law No. 18, dated June 9, 1899.

ART. 8.—As regards warehousing, the regulations thereto remain in force.

PROHIBITIONS.

The following articles are prohibited importation: Arms, ammunition and articles of military equipment; dynamite and nitroglycerine, as well as articles constituting a State monopoly, or which, in the future, may be treated as such; carvings, paintings, lithographs of an obscene or immoral character; objects the use of which comes within the application of the foregoing paragraph; decayed or damaged alimentary goods and products or medicines, fomed by analyses made by competent persons, to be noxious to public health; silver coins, whether national, nationalized or foreign, as also of silver in bars, ingots or in any other form, but excepting silver jewellery, or works of art, or silver destined for these or similar uses.

- 6 Machinery for saw mills, brick kilns and potteries; for boring and extraction of mineral oils, for digging artesian wells and opening and maintaining navigation and irrigation canals.
- 7 Machinery and raw materials for the manufacture of cloths, soaps, candles, matches and electric light.
- 8 Shoe-making machinery and machinery for the extraction of dyes and resins.
- 9 Locomotives, machines, rails and other rolling stock and accessories for the construction and maintenance of railroads, also stone crushers and rollers for the construction and maintenance of roads.
- 10 Ships set up in sections, brought for navigating the waters of the Republic under the national flag.
- 11 Guano and all classes of natural and artificial fertilizers used in agriculture: asphalt or bitumen of Judia, sulphate, bisulphate and bisulphide of coal; special insecticides and machinery for the destruction of insect pests.
- 12 Seeds, orchids and all useful live plants.
- 13 Hard wheat used in making spaghetti.
- 14 Ice and pure vaccine virus.
- 15 Iron, steel or other metal apparatus for lightning conductors.
- 16 Gas and electric light meters, lamps for public use, and other lighting apparatus dedicated to the same use; mosaics, statues, monuments and fountains in stone, marble, bronze or other metals to be used for decorating parks, squares, streets, graveyards and public roads.
- 17 Objects imported by municipal councils for adornment, public use or benefit.
- 18 Educational material imported by heads of private schools and approved by the Secretary of Public Instruction, provided the schools are carried on according to the legal requirements and programmes.
- 19 Effects for establishments of charity, provided the requests have been approved by the Secretary of Public Works and have been made by the president of the board of directors under oath that they will be put to no other use.
- 20 Articles imported by the National Government, those imported by the President of the Republic for his private use and those imported by diplomatic agents accredited to the Republic.
- 21 Binding and printing materials, ruled paper, lithography, photo-engraving &c. materials, with ink and paper for newspapers and for printing books.
- 22 Pipes and other materials for aqueducts and public sewers.
- 23 Books, papers and printed matter which come through the mail.
- 24 Samples, advertisements, almanacs, and other printed matter of no commercial value.



- 25 Scientific instruments intended solely for the use for which they were made and in no case for speculation. Machinery, wheat and raw material for the manufacture of flour.
- 26 Articles imported by the American Government in conformity with the Treaty of November 18, 1903.
- 27 Articles exempt from payment of duty owing to contracts made with the government, but the orders of these articles must first be submitted to the Secretary of Finance, who shall assure himself that they are necessary to the business placing of the order, and shall examine them on arrival to assure himself that they are the articles ordered and they will be used for the purpose stated.
- 28 Passengers' baggage. By baggage is meant (a) Objects which a traveler brings with him in the same ship in which he arrives, as, clothes, shoes, watch, bed, arms, professional tools and instruments, with a total weight of 100 kilograms; (b) Used objects which immigrants carry with them in addition to their baggage; (c) Objects which are household furniture and the like, but in no case commercial articles. To enjoy this exception the immigrant must present a consular certificate stating that having been domiciled in a foreign country he comes to establish himself in this. To this certificate must be attached a consular invoice of the articles expressed in the previous article. Baggage of circus, dramatic, equestrian and other travelling companies; scientific collections of natural history, coins, antiques or objects of art generally destined to public exhibition and foreign merchandise destined to commercial exhibitions held in this country. These exceptions will not be granted unless the interested party deposits the value of the duties on the said objects or gives bond for the same in due form. The amount of such duties will go definitely to the Treasury, if within the stipulated time, which can be reasonably extended, the said objects are not wholly reshipped or it is proved that they have totally disappeared through use or death, according to the nature of the same.

ART. 7.—All merchandise and articles of commerce not specified in the first and third classes belong to the second class, and will be divided into two groups, Group A paying 10% *ad val.* and Group B paying 20% *ad val.* The following articles belong to Group A:—

Rice, flour, beans, alfalfa, bran, dried vegetables of all kinds, potatoes, onions and all kinds of roots, olive oil, huskinned condensed milk, petroleum of 150°, gasoline, cement, barbed wire for fencing, hatchets, machetes and other workmen's tools, books and printed matter which do not come through the post, jute and bennet cloth for sacks and bags. Articles or effects of any class which enter into the manufacture of others whose raw material is exempt will pay 10% *ad val.* provided they are not classified in the special tariff.

All other articles belong to Group B.

ART. 8.—The 20% on articles in Group B mentioned in the previous article will not become effective without taking into account that provided for in Art. 121 of the Constitution, and after coming to an agreement with the government of the United States of America in accordance with what is laid down by the Taft Convention.

ART. 9.—Correspond to the third class:—

Common spirit alcohol, distilled liquors, bay rum, wine, beer, fermented liquors, soda water, lemonades and charged drinks, syrups, bitters, elixirs, apertives, essences for making liquors, articles taxed as a protection to national industries, and passengers' baggage when its weight exceeds that established by this tariff. For these articles the taxes detailed below will be paid.

|  |           |       |
|--|-----------|-------|
| Aguardiente and its components up to 21° Cartier, such as rum, brandy, gin, whisky, anisette, refined or not .....   | per litre | 1 50  |
| Liquor of more than 21° up to 22°, such as chartreuse, crème de cacao, peppermint, Padre Kerman, kummel, absinthe &c. ....   | per litre | 2 00  |
| Aguardiente or unprepared alcohol of 22° or more .....   | "         | 2 00  |
| Condensed liquid or essence for the manufacture of liquors ..  | "         | 5 00  |
| Bitters or apertives, such as Angostura bitters, Feroet Branca, &c. ....   | per litre | 1 00  |
| White or red table wine, port, sherry, champagne, rosé, sherry (sweet wine known as vermouth, port, sherry, rosé, sherry with or without quinquina), pajarete, madeira, angelica, consecrated wine and other similar wines ..... | per litre | 0 20  |
| Cider, champagne .....   | "         | 0 80  |
| Berry &c. ....   | "         | 0 10  |
| Gaseous water, mixtures and patented medicinal wines when coming packed and with the usual recipes for drugs stores &c. ....   | "         | 25 %  |
| Gligerale, kola champagne, and the like .....  | per litre | 0 20  |
| Cocktail, triple cocktail, pope rum, gallo, rum cream, rum punch &c. ....  | per litre | 0 40  |
| Wines and cordials of kola, and of fruits such as cherry, raspberry &c. ....   | per litre | 0 40  |
| Concentrated essences for the manufacture of liquors .....   | per litre | 3 00  |
| Cattle, imported for consumption, for fattening, and which are not for the improvement of the breed .....  | per head  | 20 00 |

NOTE.—It is understood that four quarters comprise one head of cattle, and when imported in pieces less than quarters 400 lbs. of meat are considered as one head of cattle for the purpose of paying the tax.

|  |           |      |
|--|-----------|------|
| Common yellow, white, or mottled soap .....  | ad val.   | 13 % |
| Fine scented soaps .....   | "         | 35 % |
| Stearic candles .....  | "         | 13 % |
| Coffee, grain, raw, roasted, or ground .....   | per kilo. | 0 10 |
| " unroasted .....  | "         | 0 08 |
| Salt, common .....   | "         | 0 25 |
| Sugar, refined, including sugar employed for household purposes .....  | "         | 0 25 |
| Honey, cane juice, or sweets imported under the name of muscovado sugar or any other name or pretext, and even white sugar when applied to the manufacture or distillation of aguardiente or alcohol ..... | per kilo. | 0 06 |
| Tobacco, manufactured up into cigars, fibre or cut .....   | "         | 2 00 |
| Leaf or plug for smoking or chewing .....  | "         | 0 75 |
| Cigarettes .....   | "         | 1 00 |
| Wood matches .....   | "         | 15 % |

NOTE.—The collection of the tax on tobacco and matches will be on the weight after subtracting that of the wooden or metal outer cases.

|               |             |      |
|---------------|-------------|------|
| Bay rum ..... | ad val.     | 15 % |
| Yams .....    | per quintal | 1 00 |

By a decree (No. 112), dated November 12, 1915, the import duty fixed by Law No. 39 of 1915 is increased by 20% in respect of the following articles, viz:—

Spirits and liquors: essences for the manufacture of liquors or perfumes; bitters or apertives, champagne, cocktails &c.; tobacco, cigars and cigarettes.

To Class 4 belong:—

Opium, with the exception of that for medicinal purposes, the orders for which must be given with the permission of the Secretary of Finance, and quantity imported without the previous knowledge of that official will be confiscated by the government.

Arms and elements of war.

False or counterfeit money, and apparatus imported for making money without the express permission of the legal authorities.

The 10% and 20% duty to which merchandise of the second class are subject will be collected on the value shown on the consular invoices, as fixed by the official appraisers, or on the value these fix when they consider the price on the invoice is not in accord with that of the merchandise at the same time and port of shipment. Therefore, every declaration shall be made on the base of the consular invoice visé by the official appraiser or on the value fixed by him.

ART. 12.—The importer of articles who has paid the Treasury the tax treated of in this law will have the right to a return of a proportional part thereof if he proves satisfactorily to the Secretary of Finance and Treasury, with a certificate from the respective chief of customs and other officials, that for any reason these articles have decreased in quantity, either by robbery, breakage, decomposition, or for any other reason are not complete. When merchandise, imports, or articles of any class are re-exported within six months after their importation into the Republic, or sold to vessels passing through the Canal at any time, 95% of the duty paid at the time of importation will be returned to the merchant.

ART. 13.—Import duties will not be returned when re-exportation is made within six months after importation, nor where the value of the goods re-exported is less than 50 balboas.

ART. 15.—In order to re-export, the interested party shall make request to the Treasury General of the Republic or the Administrators of Finance for permission to make the re-exportation, with approval of the Secretary of Finance or the governor as the case may be.

ART. 16.—When the permit is granted, if no objection is made, notice shall be given to the respective inspector of the port, and the shipment of the articles shall take place in his presence or in the presence of the subordinate appointed by him and of another employee of the Treasury office which issued the permit.

ART. 17.—The Treasurer-General or the Administrators of Finance, according to the case, shall issue a permit with the details of the merchandise or articles to be re-exported, their origin, date of importation, vessel, name of the captain, and shall state the port of destination, consignee, number of packages, contents, value, marks, name of the shipper and the person responsible for the exportation. This permit is to be signed by the consular agent of the destination, and the Panamanian consul or consular agent resident there shall authenticate the signature of the said consignee. The Treasurer-General at Panama and the Administrators of Finance at Colon and Bocas del Toro, according to the case, shall fix a time for each re-exporter for the return of the permits so issued, taking into account the distance from the place of shipment to the place of issue.

ART. 18.—Consul or consular agents of the Republic shall collect for the Treasury \$1.00 for the authentication of each signature.

ART. 19.—For the return of 95% of the duties mentioned in Art. 13, an account shall be presented against the National Treasury for the amount of the said duties. The account shall be compared with the settlement made for payment of the said duties at the time of importation, and with the permit mentioned in Art. 17. This account shall be visé by the respective inspector of the port and the Secretary of Finance and Treasury, or the governors in Colon and Bocas del Toro shall order payment to be made.

ART. 20.—In cases where it is known publicly that the ship in which the re-shipment was made has been wrecked, and that the merchandise has been lost, the 95% of the duties shall also be returned. The loss or sinking shall be proved by the testimony of three competent witnesses.

ART. 21.—If merchandise for which a permit for re-exportation is requested is again imported into the Republic, except in the case of *force majeure*, it will pay import duties again. If it is discovered that there was malice in requesting permission for the re-exportation of merchandise covering the fraudulent intention of securing return of duties, the merchandise shall be confiscated and a fine double the value imposed on the person requesting the permit for re-exportation.

ART. 22.—Merchandise arriving on the *Leduno* or a steamer bill of lading en route to foreign countries is not subject to the payment of the commercial tax. With this exception, for the exemption of the payment of the tax, only those goods shall be considered in transit which come to persons or business men established in ports of the Republic, to be sent to another country immediately after arrival, and it is proved that they arrived under these conditions.

ART. 23.—In the cases mentioned in the previous article, the consignee of the articles shall not immediately after their arrival and shall request at the same time permission to effect the re-shipment of the consular documents to prove the effects have arrived in transit. Permission granted, there shall be deposited in the Treasury-General of the Republic, as a bond, the value of the import duties to be paid, which shall be refunded upon presentation of the landing certificates showing that the goods have reached their destination.

ART. 24.—Permits to effect the despatch of merchandise in transit shall be obtained under the form prescribed in Art. 17 of this law.

ART. 25.—The importation of hats or quinquilla re-shipment through the port of Panama, which for some good cause do not come supported by consular documents, remain subject to the payment of the simple consular fees in addition to the commercial tax, and no declaration tending to have merchandise so introduced considered as in transit will be accepted. Every person shall be considered as an importer of hats or quinquilla straw who brings a quantity greater than is considered necessary for his personal use.

ART. 26.—Persons who introduce, or try to introduce secretly, merchandise taxed by this law, or who present invoices or sworn statements in which the value of the articles is altered, or in which one article is substituted for another, or who in any manner attempt to evade the complete payment of the corresponding tax, or who try to introduce or to trade in merchandise of which the importation is prohibited, are

## TARIFF.]

## MEXICO

subject to the following penalties: Double duties, a fine of \$100 to \$500 and the confiscation of the merchandise.

ART. 27.—The penalties fixed in the preceding article shall be imposed administratively by the collector of the commercial tax, once the fraud or attempted fraud is proved, without other appeal than that extended by the Secretary of Finance and Treasury. The Superior, having revised in the course of the appeal the proceedings created by the imposition of the fine, and heard the answers of the person fined, will approve, modify, or disapprove the said imposition.

ART. 28.—The penalty of double duties and proportional fine will be imposed in all cases of fraud or attempted fraud. In addition the loss of the merchandise and of the vessel in which it is brought will be jointly decreed when introduced secretly at a port other than that qualified as the destination in the manifest, or at points or hours other than those fixed, or without the corresponding documents. In the case of extraction, shipment, or transportation of foreign merchandise for the coasting

trade, or for re-exportation, made at unqualified ports, at points or hours other than those fixed or without the corresponding documents, and in cases of repetition or bribery, the same penalty will be applied.

ART. 29.—Manifest fees will be collected by the consuls of the Republic, reduced in accordance with the Taft Convention to \$6.00 for the first 100 packages and \$1.50 for each remaining 100 packages; but manifests in which only articles of iron, steel, copper, zinc, wood, tiles and the like are noted will pay only \$6.00 no matter what the quantity shipped.

ART. 30.—In the case of goods despatched by American officials for canal zone ports, with the merchandise or effects of any class destined to Colon or Panama, the consuls of the Republic shall collect the manifest fees from such shipper to Colon or Panama, calculating them according to the consular invoice in which the cargo is detailed.

ART. 31.—Previous dispositions contrary to the present law are revoked.

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## ALPHABETICAL INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

|                                  | Nos.                         |                                       | Nos.                          |                              | Nos.                          |                               | Nos.                         |
|----------------------------------|------------------------------|---------------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| Absorbent cotton                 | 522                          | Chloral                               | 532                           | Furniture                    | 147-151                       | Oils                          | 35-37, 112, 113, 125-        |
| Acetates                         | 511                          | Chlorides                             | 533                           | Galloons                     | 176, 177, 197, 198, 338, 339, |                               | 126, 257-259, 519            |
| Acids                            | 511-517                      | Chlorides                             | 535                           |                              | 391, 392, 429, 430            | Opium                         | 133                          |
| Advertisements                   | 588                          | Chlorides                             | 534                           | Game bags                    | 704                           | Oxides                        | 553, 554                     |
| Agricultural implements          | 219                          | Chocolate                             | 116                           | Garters                      | 340, 393, 431, 486, 487       | Packing                       | 577                          |
| Airships                         | 245                          | Cider                                 | 570, 571                      | Gasolene                     | 263                           | Panels                        | 659                          |
| Alabaster                        | 38                           | Cigarettes                            | 168                           | Gelatin                      | 47                            | Paintings                     | 598                          |
| Alcohol, amylac and ethyl        | 520, 521                     | Cigars                                | 167                           | Glass, and manufactures of   | 283-305,                      | Paper, and manufactures of    | 579-604                      |
| Almonds                          | 79, 80                       | Cinamon                               | 85                            |                              | 717                           | Pastes, alimentary            | 121                          |
| Alumina                          | 245                          | Clay                                  | 246                           | Gloves                       | 607                           | Patterns                      | 676                          |
| Aluminium                        | 242, 244                     | Clocks, and movements for             | 616, 617                      | Glove                        | 53-55, 439, 440               | Pearls                        | 67                           |
| Amber, articles of               | 523                          | Clothing                              | 343, 344, 396, 397, 434,      | Glycerin                     | 41                            | Pencil and pen holders        | 687                          |
| Ammonia                          | 1-3                          |                                       | 435, 490, 491                 | Gold, and manufactures of    | 169-173,                      | Perfumery                     | 591                          |
| Animals                          | 243                          |                                       | 354, 355, 407,                |                              | 180                           | Periodicals                   | 707                          |
| Antimony                         | 608                          |                                       | 408, 447, 448, 506, 507, 703  | Grains                       | 96                            | Phosphorus                    | 545                          |
| Apparatus, scientific &c         | 639-641                      | Cloves                                | 85                            | Grapes                       | 95                            | Pictures                      | 597, 598                     |
| Arms                             | 639-641                      | Cocoa                                 | 116                           | Guano                        | 48                            | Pillows                       | 665-668                      |
| Arsenic                          | 650-653                      | Coffee                                | 84, 115                       | Gums                         | 245                           |                               | 191a, 221a                   |
| Articles of tortoise-shell &c    | 245, 695                     | Coin                                  | 178, 179                      | Gypsum                       | 13, 19,                       | Pipes and tubes               | 196, 202, 227                |
| Asbestos                         | 246, 260                     | Collars                               | 345, 346, 398, 399            | Hair, and manufactures of    | 20, 22, 71, 102               |                               | 229, 242                     |
| Automobiles                      | 627-629                      | Collections, for educational purposes | 669, 670                      | Handkerchiefs                | 347, 400                      | Plaits of straw               | 168                          |
| Axles                            | 635                          | Colodion                              | 536                           | Hat frames                   | 649                           | Plates, medicinal             | 110, 111                     |
| Babooches (footwear)             | 60-62                        | Colours                               | 537, 538                      | " linings                    | 651                           | Plant, photographic           | 702                          |
| Bags, travelling                 | 132                          | Copper                                | 183-201                       | Hats                         | 703-717                       | Platinum, and manufactures of | 169-172                      |
| Balastra                         | 86                           | Coral, and manufactures of            | 10, 70                        | Heup                         | 26, 57, 59                    | " Playing cards               | 602                          |
| Barley                           | 145, 223                     | Cord                                  | 306, 307, 358, 359, 411-414,  | Hides                        | 33                            | Plumbago                      | 255                          |
| Barrels                          | 669                          |                                       | 422-456                       | Honey                        | 103                           | Polish                        | 625                          |
| Baseball masks                   | 669                          | Cordage                               | 156, 160, 161                 | Hops                         | 7, 69                         | Powder                        | 644, 647                     |
| Baskets, travelling              | 570, 571                     | Cork                                  | 99-101                        | Horn, and manufactures of    | 661                           | " bronzing                    | 202                          |
| Beer                             | 649                          | Corks, bottle                         | 221b &c                       | Hose, rubber                 | 328, 329, 332,                | Precious stones               | 29, 116                      |
| Bellows, band                    | 51, 52                       | Corsets                               | 342, 395, 433, 488, 489       | Hosiery, articles of         | 385, 478-475                  | Printing materials            | 698                          |
| Belts                            | 340, 393, 431, 486, 487, 664 | Cotton, and manufactures of           | 72-74,                        | Ice                          | 686                           | Rails, for railways           | 238                          |
| " machinery                      | 261                          | " seed                                | 106a                          | Incense                      | 564, 714                      | Resins                        | 132                          |
| Benzoil                          | 566-578                      | Craft                                 | 636                           | Insertions                   | 356, 357                      | Ribbons                       | 358, 359, 391, 392, 429,     |
| Beverages                        | 118                          | Cravats                               | 341, 394, 432                 |                              | 409, 410, 450, 451, 481, 485  |                               | 450, 484, 487                |
| Biscuits                         | 672, 573                     | Crayons                               | 273                           | Instruments, scientific      | 683                           | Rice                          | 81                           |
| Bitters                          | 625                          | Crystal, and manufactures of          | 285-305                       | Iosulaters                   | 212-241                       | Rope                          | 160, 161                     |
| Blacking                         | 663                          | Cuffs                                 | 345, 346, 398, 399            | Iron, and manufactures of    | 10, 70                        | Rubber, and manufactures of   | 687-689                      |
| Bolting cloth                    | 7, 69                        | Curstains                             | 665-668                       | Jars                         | 284, 286                      | Rufflings                     | 338, 339, 391, 392, 429, 430 |
| Bone, and manufactures of        | 597, 599-601                 | Custions                              | 288                           | Jet                          | 247                           | Rugs                          | 327, 379-381                 |
| Books                            | 597, 599-601                 | Demijohns                             | 676                           | Jewellery                    | 171-174, 199, 200             | Saccharine                    | 550                          |
| Boots and shoes                  | 284, 286, 287                | Detonators                            | 643                           | Jute                         | 78                            | Sacks                         | 326 & Note to 366            |
| Breast, and manufactures of      | 182-201                      | Disinfectants                         | 590                           | Knitted goods                | 312, 365, 416, 458-461        | Sacerdotal vestments          | 492-495                      |
| Bricks                           | 274                          | Drawers                               | 336, 390, 428                 | Lamps                        | 611, 612                      | Safes (iron or steel)         | 220a                         |
| Bridles                          | 13                           | Drugs                                 | 682                           | Laurel                       | 31                            | Saffron                       | 83                           |
| Bronze                           | 182-201                      | Dusters, feather                      | 644                           | Lead                         | 204, 205, 209                 | Salt                          | 551, 552                     |
| Brooms                           | 158                          | Dynamite                              | 30                            | Leather, and manufactures of | 50,                           | Samples                       | 699                          |
| Brushes                          | 341                          | Eggs                                  | 30                            |                              | 51, 56, 55, 59,               | Sand                          | 152, 153                     |
| Building material, iron or steel | 32                           | Elastics                              | 352, 353, 405, 406, 445, 446, | Line                         | 249                           | Sandals                       | 226                          |
| Buttons                          | 656, 657                     |                                       | 504, 505                      | Linen, and manufactures of   | 358-410                       | Screens                       | 230                          |
| Cables                           | 194, 195, 242                | Electric lamps                        | 611, 612                      | Liqueurs                     | 572, 573                      | Seeds                         | 96, 105, 106                 |
| Calcium                          | 243                          | Electrical fittings                   | 607                           | Machinery                    | 605-613                       | Serum                         | 42                           |
| Candles                          | 715, 716                     | Envelopes                             | 275                           | Magnesium                    | 243                           | Shafts                        | 634                          |
| Cane                             | 98, 155                      | " paper or cloth                      | 603, 604                      | Maize                        | 34                            | Shawls                        | 349-351, 402-404, 443, 444,  |
| Cantharides                      | 658                          | Erasers                               | 684                           | Maze                         | 597                           |                               | 449, 498-503, 508            |
| Caps                             | 207a, b                      | Etcher                                | 641                           | Marble, and manufactures of  | 245,                          | Sheaths, umbrella and parasol | 683                          |
| " for men or women               | 207a, b                      | Explosives                            | 644                           |                              | 266, 267, 277, 278,           | Shirts                        | 336, 337, 390, 428           |
| Capsules, bottle                 | 530                          | Extraets                              | 717                           | Naska                        | 662                           | Sieves and riddles            | 663                          |
| Carbide of calcium               | 251, 529                     | Eye-glasses                           | 67, 68, 648                   | Matches                      | 546, 646                      | Silicates                     | 536                          |
| Carbonates                       | 251, 529                     | Fans                                  | 13                            | Mats                         | 665-668                       | Silk, and manufactures of     | 536                          |
| Cardboard                        | 327, 379-381, 420-422        | Feathers                              | 27, 28                        | Mattresses                   | 4, 3                          | Silver, and manufactures of   | 173,                         |
| Carpet                           | 627-632                      | Fecula                                | 117, 119                      | Meat                         | 243                           |                               | 174, 176-179, 181            |
| Carriages                        | 633-635                      | Felt                                  | 669                           | Mercury                      | 256                           | Size                          | 518                          |
| " accessories for                | 626                          | Fencing masks                         | 72-78                         | Nica                         | 256                           | Skins, and manufactures of    | 24-                          |
| Cars and coaches, railway        | 642                          | Phires, vegetable                     | 589a, b                       | Milk                         | 30                            | Slates                        | 26, 56-59                    |
| Cartridges                       | 146                          | Films, cinematograph                  | 605                           | Millstones                   | 568                           | Soap                          | 282, 283                     |
| Cases, sewing and toilet         | 145                          | Fire extinguishing apparatus          | 246                           | Mineral waters               | 289-294                       | Soda, caustic                 | 548, 592-594                 |
| " wood                           | 145                          | Fireworks                             | 246                           | Mirrors                      | 129                           | Spar                          | 557                          |
| Chalk                            | 271, 272                     | Fish                                  | 645                           | Mosses                       | 279                           | Spermaceti                    | 252                          |
| China, iron                      | 79-94                        | Flax                                  | 4, 5                          | Mosiacs                      | 279                           | Spices                        | 14                           |
| China, stoneware                 | 271, 272                     | Flour                                 | 679, 680                      | Mother-of-pearl, and manu-   | 10, 70                        | Spirits                       | 560, 567                     |
| Churns                           | 293                          | Flowers, artificial                   | 679, 680                      | factures of                  | 226, 239                      | Spoons                        | 13, 44                       |
| Cinemas                          | 273                          | Fodder                                | 678                           | Motor lorries                | 691                           | Starch                        | 128                          |
| Cement                           | 249                          | Footwear, and parts for               | 60-66, 671, 672               | Musical instruments          | 691                           | Sterlin                       | 45                           |
| Ceramic tiles                    | 271, 272                     | Frames, umbrella and parasol          | 678                           | Nickel                       | 243                           | Steel, and manufactures of    | 212-241                      |
| Ceramics                         | 271, 272                     | Fringes                               | 338, 359, 391, 392, 429, 430  | Nitrates                     | 555                           | Stockings                     | 334, 335, 388, 389           |
| Charcoal                         | 39, 130                      | Fruits                                | 80-93                         | Oats                         | 82                            | Stones, and manufactures of   | 245-248                      |
| Charts                           | 597                          | Fur                                   | 21                            | Gilcloth                     | 712                           | Stoves                        | 173                          |
| Cheese                           | 34                           |                                       |                               |                              |                               | Straw                         | 153, 147                     |
| Chemicals                        | 510-563                      |                                       |                               |                              |                               |                               |                              |
| Chemise                          | 141                          |                                       |                               |                              |                               |                               |                              |
| China, medicine                  | 527, 528                     |                                       |                               |                              |                               |                               |                              |
| China or porcelain, articles of  | 296, 297                     |                                       |                               |                              |                               |                               |                              |

|  | Nos.         |  | Nos.                    |                                       | Nos.               |                                    | Nos.                  |
|--|--------------|--|-------------------------|---------------------------------------|--------------------|------------------------------------|-----------------------|
| Strings for musical instru-<br>ments .. .. . | 674          | Tents .. .. .                                    | 713                     | Umbrellas &c. 348, 401, 442, 496, 497 |                    | Waters, aromatic .. .. .           | Nos.                  |
| Singer .. .. .                               | 111          | Thrawl .. .. .                                   | 309, 310, 362-364, 115, | Undershirts .. .. .                   | 336, 337, 390, 428 | " mineral .. .. .                  | 519                   |
| Siphates .. .. .                             | 524          | Tin .. .. .                                      | 456, 457                | Vacaine .. .. .                       | 42                 | Wax .. .. .                        | 40, 131, 884          |
| Sulphides .. .. .                            | 562, 563     | Tipulaple .. .. .                                | 203, 204, 297           | Varish .. .. .                        | 525                | Wheat .. .. .                      | 81                    |
| Sulphur .. .. .                              | 248          | Tinsel .. .. .                                   | 233, 236                | Vaseline .. .. .                      | 265                | Wicks .. .. .                      | 162, 311              |
| Suspenders 310, 393, 421, 486, 487           |              | Tissues 312-326, 366-378, 417, 419               |                         | Vegetable products for dyeing         | 135                | Wire .. .. .                       | 563, 576-578          |
| Sweetmeats .. .. .                           | 116          | Tobacco .. .. .                                  | 107-109, 163-165        | Velocipeds .. .. .                    | 623-632            | Whalebone, and manufactures        | 170, 184-187, 215-218 |
| Synap .. .. .                                | 120          | Tools .. .. .                                    | 683                     | Vinager .. .. .                       | 574, 575           | Whalebone, and manufactures        | 170, 184-187, 215-218 |
| Talc .. .. .                                 | 156          | Tortoise shell, and manufac-<br>tures of .. .. . | 10, 70                  | Wafers .. .. .                        | 684                | Wheelbarrows .. .. .               | 7, 69                 |
| Tannin .. .. .                               | 131          | Tow .. .. .                                      | 105                     | Walking sticks .. .. .                | 656                | Wheels .. .. .                     | 623                   |
| Tapers .. .. .                               | 715, 716     | Toys .. .. .                                     | 610                     | Wall paper .. .. .                    | 75                 | Wood, and manufactures of 136-141  |                       |
| Tar .. .. .                                  | 129, 290     | Tricycles .. .. .                                | 637                     | Wastes .. .. .                        | 609                | Wool, and manufactures of .. .. .  | 8                     |
| Tartar, cream of .. .. .                     | 539          | Trimmings .. .. .                                | 338, 339                | Watch fittings .. .. .                | 614, 615           | Yarns 308, 360, 361, 415, 457, 500 |                       |
| Tassels .. .. .                              | 427, 481-483 | Trippoli .. .. .                                 | 246                     | " movements .. .. .                   | 618-622            | Yeast .. .. .                      | 54                    |
| Tea .. .. .                                  | 675          | Turpentine .. .. .                               | 127                     | Watches .. .. .                       | 618-622            | Zinc, and manufactures of .. .. .  | 296                   |
| Teeth, artificial .. .. .                    | 675          | Tyres, indiarubber .. .. .                       | 653                     | Water-closets .. .. .                 | 690                |                                    | 207, 210, 211         |

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the silver peso—100 centavos.

For weights and measures the metrical system has been adopted.

The letters u.s.m. mean "not specially mentioned."

#### IMPORT TARIFF.

(In force November 1, 1916.)

##### ANIMAL PRODUCTS.

| Nos. | Goods.                              | Duties<br>P. C. |
|------|-------------------------------------|-----------------|
| 1    | Live animals, not specified .. .. . | Free.           |
| 2    | Gelbings .. .. .                    | 100 00          |
| 3    | Swine and sucking pigs .. .. .      | 0 65            |

##### II.—ANIMAL PRODUCTS.

| Nos. | Goods.  | Duties<br>P. C. |
|------|---|-----------------|
| 4    | Fresh meat, fish and shell fish .. .. .                                   | 0 02            |
| 5    | Meat, fish and shell fish, dried, salted, smoked, or salt-pressed .. .. . | 0 10            |

##### For industrial purposes.

|    |   |        |
|----|---|--------|
| 6  | Musk .. .. .  | 0 00   |
| 7  | Whalebone, horn or bone, raw, and quills without feathers .. .. .   | Free.  |
| 8  | Flock wool u.s.m. .. .. .   | 0 03   |
| 9  | " clean, suitable for tissues or felts .. .. .  | 0 09   |
| 10 | Tortoiseshell, coral, ivory or mother-of-pearl, in the rough, in powder, in films or in fragments .. .. . | Free.  |
| 11 | Cantharides .. .. .   | 1 00   |
| 12 | Castoreum .. .. .   | 2 50   |
| 13 | Horsehair, bristles, and cowhair .. .. .  | 0 04   |
| 14 | Spermaceti in cakes .. .. .   | 0 20   |
| 15 | Animal fats u.s.m. .. .. .  | 0 09   |
| 16 | Wool, raw, unscoured and artificial wool .. .. .  | 0 08   |
| 17 | " raw, scoured and freed from the grease .. .. .  | 0 12   |
| 18 | " carded .. .. .  | 0 16   |
| 19 | Hair, human, loose .. .. .  | 15 00  |
| 20 | Goat and camel hair .. .. .   | 0 14   |
| 21 | Beaver fur .. .. .  | 0 30   |
| 22 | Hair of the vicuña, rabbit, hare, muskrat, and the like .. .. .   | 2 50   |
| 23 | Pearls, unset .. .. .   | 200 00 |
| 24 | Beaver skins, with hair, untanned .. .. .   | 0 30   |
| 25 | Skins of vicuña, rabbit, hare, muskrat, and the like, with hair, untanned .. .. .                         | 0 25   |
| 26 | Hides, untanned, u.s.m. .. .. .   | 0 04   |
| 27 | Feathers, ornamental, and manufactures of .. .. .   | 20 00  |
| 28 | " and down, u.s.m. .. .. .  | 1 00   |

##### III.—ANIMAL PRODUCTS.

|    |   |       |
|----|---|-------|
| 29 | Alimentary preserves of animal origin .. .. . | 0 15  |
| 30 | Eggs, fresh, and milk, fresh .. .. .          | Free. |
| 31 | Lard, pure or compound .. .. .                | 0 05  |
| 32 | Butter of all kinds .. .. .                   | 0 15  |
| 33 | Honey .. .. .                                 | 0 80  |
| 34 | Cheese of all kinds .. .. .                   | 0 10  |

##### For industrial purposes.

|    |   |       |
|----|---|-------|
| 35 | Oils, animal, in tank cars or tank vessels .. .. .                            | 0 16  |
| 36 | " " in vessels of wood, drums or tins .. .. .                                 | 0 13  |
| 37 | " " in glass vessels .. .. .  | 0 16  |
| 38 | Albumen, from eggs or blood .. .. .   | 0 05  |
| 39 | Animal charcoal .. .. .   | Free. |
| 40 | Animal wool .. .. .   | 0 60  |
| 41 | Hair (cote fuerte) .. .. .  | 0 05  |
| 42 | Bacteriological cultures, vaccines, serums, for hypodermic injections .. .. . | Free. |
| 43 | Sponges, fine .. .. .   | 5 00  |
| 44 | " common .. .. .  | 0 75  |
| 45 | Stearin in cakes .. .. .  | 0 13  |
| 46 | Glycerin .. .. .  | 0 15  |
| 47 | Gelatin ("grenetina") and gelatine .. .. .                                    | 0 10  |
| 48 | Guano and other manures .. .. .   | Free. |
| 49 | Silk, raw .. .. .   | 1 15  |

##### IV.—INDUSTRIAL PRODUCTS AND MANUFACTURES.

|    |   |       |
|----|---|-------|
| 50 | Articles of leather u.s.m. .. .. .  | 3 00  |
| 51 | Leather belting and cords for machinery .. .. .   | 0 50  |
| 52 | Cowhair or camel hair belting for machinery .. .. .                                     | 0 35  |
| 53 | Leather gloves of all kinds, with thickened or strengthened wrists .. .. .              | 2 50  |
| 54 | Leather gloves, not specified, lined .. .. .  | 4 00  |
| 55 | Manufactures of tanned skins containing fine furs .. .. .                               | 12 00 |
| 56 | Common hides and skins, tanned, u.s.m. .. .. .  | 1 25  |
| 57 | Fine fur skins, tanned .. .. .  | 1 00  |
| 58 | Leathers of all kinds, and tanned hides and skins, more than 1 centimetre thick .. .. . | 0 80  |

| Nos. | Goods. | Duties<br>P. C. |
|------|--------|-----------------|
|------|--------|-----------------|

|    |   |      |
|----|---|------|
| 60 | Babushoes, pattens and slippers of all kinds, up to 12 centimetres in length on the sole .. .. .                | 0 30 |
| 61 | Babushoes, pattens and slippers of all kinds, measuring over 12 to 20 centimetres in length on the sole .. .. . | 0 40 |
| 62 | Babushoes, pattens and slippers of all kinds, measuring over 20 centimetres in length on the sole .. .. .       | 0 60 |
| 63 | Leather top boots, for men .. .. .  | 4 20 |
| 64 | Footwear of all kinds u.s.m., up to 12 centimetres in length on the sole .. .. .                                | 1 00 |
| 65 | Footwear of all kinds u.s.m., measuring over 12 and up to 20 centimetres in length on the sole .. .. .          | 1 60 |
| 66 | Footwear of all kinds u.s.m., over 20 centimetres in length on the sole .. .. .                                 | 2 50 |

|    |   |       |
|----|---|-------|
| 67 | Fans of tortoise shell, shell or ivory, of all kinds .. .. .  | 4 00  |
| 68 | " of tortoise shell, shell or ivory, with gold, silver or platinum ornaments or attachments .. .. . | 8 00  |
| 69 | Manufactures of whalebone, and those of bristle, ordinary shell, bone or bone, u.s.m. .. .. .       | 0 60  |
| 70 | Manufactures of tortoise shell, coral, ivory or mother-of-pearl, of all kinds, u.s.m. .. .. .       | 3 00  |
| 71 | Articles or manufactures of human hair .. .. .  | 20 00 |

##### VEGETABLE MATERIALS.

|    |  |      |
|----|--|------|
| 72 | Cotton, carded .. .. .   | 0 25 |
| 73 | " raw, unspun .. .. .  | 0 04 |
| 74 | " ginned .. .. .   | 0 08 |
| 75 | Artificial silk or "artesia," raw, of all kinds .. .. .  | 0 08 |
| 76 | Cotton waste .. .. .   | 2 50 |
| 77 | Hemp, flax, ramie, and other vegetable fibres u.s.m., raw or hatched .. .. .                                       | 2 20 |
| 78 | Jute, abaca or manila hemp, pita, ixtle, sisal hemp, and New Zealand flax (phormium tenax), raw or hatched .. .. . | 0 50 |

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|-----|---|------|
| 79  | Almonds, sweet or bitter, in the shell .. .. .              | 0 30 |
| 80  | " sweet or bitter, shelled; cocoa of all kinds .. .. .      | 0 50 |
| 81  | Rice .. .. .  | 0 05 |
| 82  | Oats in the grain, and crushed barley .. .. .               | 1 50 |
| 83  | Saffron .. .. .   | 5 00 |
| 84  | Coffee in the bean, with or without husk .. .. .            | 0 10 |
| 85  | Cinnamon of all kinds, including cassia and vanilla .. .. . | 1 25 |
| 86  | Barley prepared for the manufacture of beer (malt) .. .. .  | 0 06 |
| 87  | Cloves .. .. .  | 0 75 |
| 88  | Spices u.s.m. .. .. .                                       | 0 35 |
| 89  | Fruits, in brine .. .. .                                    | 0 10 |
| 90  | " in their juices, in syrup, and in spirits .. .. .         | 0 50 |
| 90a | " in alcohol or any other liquor .. .. .                    | 0 50 |

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|----|--|------|
| 91 | " garden products, vegetables, and tubers, fresh, n.s.m. .. .. .     | 0 02 |
| 92 | " garden products, vegetables, and tubers, preserved, n.s.m. .. .. . | 0 20 |
| 93 | Dried fruits n.s.m. .. .. .  | 0 12 |
| 94 | Malt and wheat .. .. .   | 0 75 |
| 95 | Crushed grapes, for the manufacture of wine .. .. .                  | 0 06 |
| 96 | Alimentary seeds and grains u.s.m. .. .. .                           | 0 02 |
| 97 | Ten .. .. .  | 0 75 |

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|-----|---|-------|
| 98  | Cork for furniture .. .. .                              | 0 12  |
| 99  | Cork, rough, in thick sheets, or ground .. .. .         | 0 01  |
| 100 | " cut in cubes, for the manufacture of stoppers .. .. . | 0 18  |
| 101 | " in thin sheets and stoppers .. .. .                   | 0 18  |
| 102 | Vegetable hair, straw of Guinea corn or millet .. .. .  | 0 03  |
| 103 | Hops .. .. .  | 0 05  |
| 104 | Dry fodder (straw) and unspecified dry fodder .. .. .   | Free. |

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|------|--|-------|
| 105  | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 106  | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 106a | Cotton seed .. .. .  | Free. |
| 107  | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 108  | " wrapper n.s.m. .. .. .   | 2 50  |
| 109  | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 110  | Medicinal plants not specified .. .. .   | 0 11  |
| 111  | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 112 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 113 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 114 | Cotton seed .. .. .  | Free. |
| 115 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 116 | " wrapper n.s.m. .. .. .   | 2 50  |
| 117 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 118 | Medicinal plants not specified .. .. .   | 0 11  |
| 119 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 120 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 121 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 122 | Cotton seed .. .. .  | Free. |
| 123 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 124 | " wrapper n.s.m. .. .. .   | 2 50  |
| 125 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 126 | Medicinal plants not specified .. .. .   | 0 11  |
| 127 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 128 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 129 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 130 | Cotton seed .. .. .  | Free. |
| 131 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 132 | " wrapper n.s.m. .. .. .   | 2 50  |
| 133 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 134 | Medicinal plants not specified .. .. .   | 0 11  |
| 135 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 136 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 137 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 138 | Cotton seed .. .. .  | Free. |
| 139 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 140 | " wrapper n.s.m. .. .. .   | 2 50  |
| 141 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 142 | Medicinal plants not specified .. .. .   | 0 11  |
| 143 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 144 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 145 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 146 | Cotton seed .. .. .  | Free. |
| 147 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 148 | " wrapper n.s.m. .. .. .   | 2 50  |
| 149 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 150 | Medicinal plants not specified .. .. .   | 0 11  |
| 151 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 152 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 153 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 154 | Cotton seed .. .. .  | Free. |
| 155 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 156 | " wrapper n.s.m. .. .. .   | 2 50  |
| 157 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 158 | Medicinal plants not specified .. .. .   | 0 11  |
| 159 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 160 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 161 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 162 | Cotton seed .. .. .  | Free. |
| 163 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 164 | " wrapper n.s.m. .. .. .   | 2 50  |
| 165 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 166 | Medicinal plants not specified .. .. .   | 0 11  |
| 167 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 168 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 169 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 170 | Cotton seed .. .. .  | Free. |
| 171 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 172 | " wrapper n.s.m. .. .. .   | 2 50  |
| 173 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 174 | Medicinal plants not specified .. .. .   | 0 11  |
| 175 | " ground, grated, or in pulp .. .. .   | 0 20  |

|     |  |       |
|-----|--|-------|
| 176 | Seeds for horticulture, flowers (naturally), moss, live plants and seeds for agriculture, even if specially mentioned, when imported under special permit from the Secretary of Hacienda .. .. . | Free. |
| 177 | Oleaginous seeds and fruits u.s.m. .. .. .   | 0 01  |
| 178 | Cotton seed .. .. .  | Free. |
| 179 | Leaf tobacco (Samatra, and the like), wrapper .. .. .  | 2 00  |
| 180 | " wrapper n.s.m. .. .. .   | 2 50  |
| 181 | " Virginia, and filler tobaccos of all kinds .. .. .   | 1 50  |
| 182 | Medicinal plants not specified .. .. .   | 0 11  |
| 183 | " ground, grated, or in pulp .. .. .   | 0 20  |

† Goods enumerated in No. 74 pay 25% only of the prescribed duty.



## TARIFF.]

| No.   | Goods.  | Duties,<br>P. C. | No.   | Goods.   | Duties,<br>P. C. |      |  |      |
|---|---|------------------|---|--|------------------|------|--|------|
| IV.—SUNDRY VEGETABLE PRODUCTS.  |   |                  |   |  |                  |      |  |      |
| Comestibles.  |   |                  |   |  |                  |      |  |      |
| 112   | Olive oil, pure or mixed, in vessels of wood, in jars or in tins  | 0 20             | 170   | Wire, spangle, puri, twist, flat embroidery threads, of silver, gilded or not  | 15 (a)           |      |  |      |
| 113   | " " pure or mixed, in glass vessels   | 0 25             | 171   | Jewellery, and all kinds of articles of gold or platinum, or of both metals, combined with pearls or precious stones   | 200 (a)          |      |  |      |
| 114   | Sugar, common   | 0 05             | 172   | Jewellery, and all kinds of articles of gold or platinum, or of both metals, without pearls or precious stones   | 75 (a)           |      |  |      |
| 115   | Coffee, roasted in the bean or ground   | 0 15             | 173   | Jewellery, and all kinds of articles of silver or of silver and gold, combined with pearls or precious stones  | 90 (a)           |      |  |      |
| 116   | Preserves, sweetmeats, cocoas in powder, pure or mixed, and chocolate   | 1 00             | 174   | Jewellery, and all kinds of articles of silver or silver and gold, without pearls or precious stones   | 20 (a)           |      |  |      |
| 117   | Potato fecula of all kinds  | 0 03             | 175   | Diamonds, emeralds, rubies, and other precious stones, with or without settings of precious metal  | 210 (a)          |      |  |      |
| 118   | Biscuits n.s.m.   | 0 18             | 176   | Galleons and tissues of silver, gilt, up to 15 centimetres in width  | 25 (a)           |      |  |      |
| 119   | Flour of all kinds and fecula n.s.m.  | 0 05             | 177   | Galleons and tissues of silver, not gilt, up to 15 centimetres in width  | 20 (a)           |      |  |      |
| 120   | Cane syrup, maple syrup, and syrup from fecula, and sugar preparations for colouring wines, liquors, &c.  | 0 04             | 178   | Current coin n.s.m.  | Free.            |      |  |      |
| 121   | Alimentary pastes of flour  | 0 06             | 179   | Mexican silver coin, in pieces of 1 peso   | Free.            |      |  |      |
| Industrial products.  |   |                  |   |  |                  | 180  | Gold beaten into leaves, for gilding   | 3 00 |
| 122   | Oils, vegetable solid, or cocoa butter, laurel butter and nutmeg butter, and medicinal oils of sweet or bitter almond, crocus, "genocordia," and castor | 0 25             | 181   | Silver beaten into leaves, for silvering   | "                |      |  |      |
| 123   | Ditto, n.s.m., in tank vessels or in bulk   | 0 06             | COPPER AND ITS ALLOYS.  |  |                  |      |  |      |
| 124   | Ditto, n.s.m., in receptacles of wood, drums or tins  | 5 50             | Metals.   |  |                  |      |  |      |
| 125   | Ditto, n.s.m., in glass receptacles   | 0 25             | 182   | Bronze, brass and white metal, in ingots or granulated   | 0 05             |      |  |      |
| 126   | Oils, essential, natural or artificial  | 0 11             | 183   | Copper in ingots or granulated   | Free.            |      |  |      |
| 127   | Spirits of turpentine, and turpentine   | 0 04             | Manufactured articles.  |  |                  |      |  |      |
| 128   | Starch and fecula for industrial purposes   | 0 06             | 184   | Wire spangles, puri, twist, flat embroidery thread, of gilt or silvered common metal   | 2 00             |      |  |      |
| 129   | Charcoal  | Free.            | 185   | Wire of common metal, insulated, of any diameter   | 0 15             |      |  |      |
| 130   | Vegetable wax   | 0 30             | 186   | Wire of copper or copper alloys, not covered, up to 2 millimetres in diameter  | 0 15             |      |  |      |
| 131   | Gums, resins, balsams natural, n.s.m., including composition of resins, oil, and mineral driers, for preparing colours, and varnishes                   | 0 18             | 187   | Wire of copper or copper alloys, not covered, of more than 2 and up to 10 millimetres in diameter  | 0 12             |      |  |      |
| 132   | Opium   | 10 00            | 188   | Articles of common metal, gilt or silvered   | 1 00             |      |  |      |
| 133   | " " The maximum quantity which may be imported, subject to special permission, is 5 kilos.  | 0 11             | 189   | When the weight of each article exceeds 10 kilos   | 3 00             |      |  |      |
| 134   | Tannin  | 0 06             | Articles of copper or its alloys, n.s.m.  |  |                  |      |  |      |
| 135   | Vegetable products for dyeing or tanning, even if pulverised  | 0 06             | 190   | Weighting more than 10 kilos, per article  | 0 30             |      |  |      |
| V.—WOOD.  |   |                  |   |  |                  | 191  | Weighting not more than 10 kilos, per article  | 0 60 |
| 136   | Wood, common, for building purposes, sawn or planed into blocks, beams, planks and ordinary boards  | Free.            | 192   | Brass pins, common of all kinds (excluding safety pins)  | 1 20             |      |  |      |
| 137   | Wood, common, for building purposes, n.s.m.   | 0 20             | 193   | Bars of copper or its alloys   | 0 15             |      |  |      |
| 138   | Wood, fine, sawn into blocks, beams, planks and boards  | 2 50             | 194   | Spangle, puri, twist, flat embroidery thread, of common metal, not gilt or silvered  | 1 25             |      |  |      |
| 139   | Wood in veneers   | 2 50             | 195   | Armoured and insulated cables and wires  | 0 05             |      |  |      |
| VI.—MANUFACTURES OF VEGETABLE MATERIALS.  |   |                  |   |  |                  | 196  | Cables of insulated common metal, not armoured, and non-covered cables of copper or its alloys | 0 10 |
| Wood.   |   |                  |   |  |                  | 197  | Pipes and tubes, sheets and plates, of copper, bronze, brass or white metal                    | 0 20 |
| 140   | Articles of fine or common wood, when the weight of each exceeds 1 kilo, n.s.m.   | 0 60             | 198   | Galleons and tissues of common metal, gilded or silvered, up to 15 centimetres in width  | 6 00             |      |  |      |
| 141   | Articles of fine or common wood, veneered with fine wood, when the weight of each exceeds 1 kilo, n.s.m.  | 0 40             | 199   | Galleons and tissues of common metal, not gilded or silvered, up to 15 centimetres in width  | 4 00             |      |  |      |
| 142   | Articles of fine or common wood, gilt, silvered or bronzed, or with inlaid work or ornaments of any kind  | 0 90             | 200   | Jewellery and trinkets of common metal, gilt or silvered, or of other materials n.s.m., having tips, bands or parts of gilt or silvered common metal, and those of agate, amber, jet, tortoiseshell, coral, ivory or mother-of-pearl, with tips, bands or parts of common metal, not gilt or silvered, and of other materials n.s.m., with tips, bands or parts of common metal which are not gilt or silvered | 1 25             |      |  |      |
| 143   | Articles of common wood n.s.m., weighing more than 1 kilo, per article  | 0 08             | 201   | Plates of common metal with thin gold covering, for the manufacture of jewellery & (or) y foro colador also  | 1 50             |      |  |      |
| 144   | Articles of common wood, roughly worked, n.s.m.   | 0 08             | 202   | Tinsel and imitation gold (or) y foro colador also   | 0 75             |      |  |      |
| 145   | Barrels, casks, kegs and pipes of wood, fitted together or not, of more than 15 litres capacity   | 0 01             | TIN, LEAD AND ZINC.   |  |                  |      |  |      |
| 146   | Cases and crates of common wood for packing purposes, fitted together or not  | 0 30             | Metals.   |  |                  |      |  |      |
| Furniture.  |   |                  |   |  |                  | 203  | Tin in bars and granulated   | 0 12 |
| 147   | Furniture, of wood, all kinds, gilt, silvered or bronzed, or with inlaid work or ornaments of common metal or of cloth containing silk                  | 0 90             | 204   | Ingots of alloys of lead and antimony, for casting printing type   | Free.            |      |  |      |
| 148   | Furniture, of fine wood or of common wood, veneered with fine wood, upholstered, and without inlaid work, ornaments of metal or cloth containing silk   | 0 60             | 205   | Lead in bars, pigs or ingots   | 0 45             |      |  |      |
| 149   | Furniture, of fine or common wood, veneered with fine wood, not upholstered and without inlaid work, ornaments of metal or cloth combined with silk     | 0 50             | 206   | Zinc in ingots, filings, grain and wire  | Free.            |      |  |      |
| 150   | Furniture, of common wood, upholstered and without inlaid work, ornaments of metal or cloth combined with silk  | 0 40             | Manufactured articles.  |  |                  |      |  |      |
| 151   | Furniture, of common wood, not upholstered, without inlaid work, ornaments of metal, or cloth combined with silk  | 0 25             | 207   | Articles of tin, zinc, and of zinc, lead and tin alloys, n.s.m.  | 0 40             |      |  |      |
| Various articles.   |   |                  |   |  |                  | 207a | Metal capsules for bottles, painted, varnished, or embossed in blank                           | 0 80 |
| Sandals of cotton cloth, with soles of esparto, hemp or jute, and those with leather border on the sole and leather heel: |   |                  |   |  |                  | 207b | Capsules for bottles n.s.m.  | 0 20 |
| 152   | More than 20 centimetres in length on the sole  | 0 15             | 208   | Articles of lead n.s.m.  | 0 20             |      |  |      |
| 153   | Up to 20 centimetres in length on the sole  | 3 00             | 209   | Lead in sheets, in tubes or piping, and lead used by glass-makers  | 0 08             |      |  |      |
| 154   | Articles of amber of all kinds n.s.m.   | 0 75             | 210   | Zinc in perforated sheets for treating ores  | Free.            |      |  |      |
| 155   | Corals of cotton, cane, hemp, and other vegetable fibres, when measuring 3 centimetres or more in diameter  | 0 12             | 211   | Zinc in sheets n.s.m.  | 0 10             |      |  |      |
| 156   | Straw wrappers for bottles  | 0 04             | IRON AND STEEL.   |  |                  |      |  |      |
| 157   | Brooms, whisks or brushes of vegetable fibre  | 0 25             | Metals.   |  |                  |      |  |      |
| 158   | Mats of esparto, cane or palm   | 0 35             | 212   | Ferro manganese in ingots containing 25 % or more of manganese   | 1 25             |      |  |      |
| 159   | Mats of esparto, cane or palm   | 0 25             | 213   | Iron in pigs, of first casting, iron flags and scrap   | 2 20             |      |  |      |
| 160   | Ropes and cordage up to 1 centimetre in diameter  | 0 20             | 214   | Rough forged iron in ingots, and steel ingots  | 0 07             |      |  |      |
| 161   | " " of more than 1 and less than 3 centimetres in diameter  | 0 15             | Manufactured articles.  |  |                  |      |  |      |
| 162   | Cotton wicks for lamps  | 0 40             | 215   | Iron or steel wire covered with cotton, linen, wool, silk or paper   | 0 30             |      |  |      |
| 163   | Tobacco, in cakes, for chewing  | 2 50             | 216   | Iron or steel wire more than 1 and up to 10 millimetres in diameter  | 0 05             |      |  |      |
| 164   | " " sifted or cut into filaments  | "                | 217   | Iron or steel wire 1 millimetre in diameter or less  | 0 12             |      |  |      |
| 165   | " " in powder or snuff  | 3 00             | 218   | Iron wire for fences and hoops, for baling purposes, with their clasps or clips  | 2 50             |      |  |      |
| 166   | Cigarettes of tobacco   | 4 00             | 218a  | Iron wire, with clasps or clips, for baling purposes*  | 2 00             |      |  |      |
| 167   | Cigars  | 5 00             | * Free, when imported through customs houses in the northern district of the Territory of Lower California. |  |                  |      |  |      |
| 168   | Unwoven plaits of straw, chip or vegetable fibres for the manufacture of hats   | 0 25             |   |  |                  |      |  |      |
| MINERALS.   |   |                  |   |  |                  |      |  |      |
| I.—METALS.  |   |                  |   |  |                  |      |  |      |
| GOLD, SILVER AND PLATINUM.  |   |                  |   |  |                  |      |  |      |
| Metals.   |   |                  |   |  |                  |      |  |      |
| 169   | Gold, in bars, in ingots, or in dust  | Free.            |   |  |                  |      |  |      |

\* Free, when imported through customs houses in the northern district of the territory of Lower California.

| Nos. | MINERALS—continued.<br>Goods.   | Duties.<br>P. C. | Nos.  | Goods.  | Duties.<br>P. C. |
|------|---|------------------|---|---|------------------|
| 218b | Barbed wire for fences.....100 kil. gross   | 1 00             | 271   | Ceramic tiles (Dutch tiles), with mouldings.....kil. gross  | 0 07             |
| 219  | Ploughs, with one or two shares, and spare parts thereof, scythes, hoes and other agricultural and levelling tools.....   | Free.            | 272   | „ „ (Dutch tiles), n.s.m.....kil. gross   | 15 00            |
| 220  | Articles of iron or steel n.s.m., weighing each more than 10 kilos.....kil. legal   | 0 18             | 273   | Chalk, crayons and pencils of all kinds.....kil. legal  | 0 30             |
| 220a | Strong boxes and safes of iron or steel.....kil. legal  | 0 10             | 274   | Bricks, slabs, tiles, angle roofing, ventilators and tubes of clay.....1,000  | 4 00             |
|      | Note. Small safes not intended for office use are not included in this classification.  |                  | 275   | Glass or enameled paper or cloth.....kil. legal   | 0 10             |
| 221  | Articles of iron or steel n.s.m., weighing each not more than 10 kilos.....kil. legal   | 0 30             | 276   | Slabs of cement or artificial stone for floors.....100 kil. gross   | 1 20             |
| 221a | Steel pins, common of all kinds (excluding special pins).....   | 0 20             | 277   | Marble slabs for floors.....kil. gross  | 0 02             |
| 221b | Crown corks (tapas coronas) for bottles, of tinplate and cork n.s.m.....kil. legal  | 0 60             | 278   | „ „ polished or moulded, and those with rounded edges.....kil. gross  | 0 18             |
| 221c | Crown corks for bottles, of tinplate and cork, painted, varnished, or embossed in any way.....kil. legal  | 0 80             | 279   | Mosaics of artificial stone for flooring.....   | 0 03             |
| 222  | Articles of iron n.s.m., enamelled in whole or in part.....kil. legal   | 0 35             | 280   | Worked or polished stone for building purposes.....   | 0 50             |
| 223  | Iron barrels, empty.....kil. gross  | 0 04             | 281   | Millstones.....   | Free.            |
| 224  | „ or steel wire cables.....kil. gross   | 0 02             | 282   | Slates for roofing, slate slabs for floors.....   | Free.            |
| 225  | Chains of iron, when the links thereof are not smaller in diameter than No. 5 Birmingham gauge.....kil. legal   | 0 12             | 283   | „ „ for schools and blackboards.....  | Free.            |
| 226  | Nails, tacks, screws, bolts, nuts and rivets of iron or steel n.s.m.....kil. legal  | 0 20             | 284   | Jars, bottles or vessels of common earthenware for packing.....kil. gross   | 0 01             |
| 227  | Iron piping up to 15 centimetres interior diameter.....kil. gross   | 0 03             |   |   |                  |
| 228  | „ „ of more than 15 centimetres interior diameter.....kil. gross  | 0 02             | <i>Crystals, glass, crockery and porcelain.</i> |   |                  |
| 229  | „ „ coated with bronze, brass, copper or white metal.....kil. gross   | 0 10             | 285   | Insulators of glass, china and porcelain n.s.m.....kil. gross   | 0 02             |
| 230  | Stoves and heaters of iron.....kil. legal   | 0 12             | 286   | Bottles, jars or flasks of common glass, for use as special receptacles, provided that they bear some distinctive marking which indicates an exclusive use.....kil. gross | 0 08             |
| 231  | Iron or steel bars, plain, of all forms and sections, and angle or T iron, weighing not more than 5 kilos, per lineal metre.....kil. gross  | 0 07             | 287   | Bottles of common glass, such as are commonly used for bottling wine, spirits, liquors and beers.....kil. gross   | 0 04             |
| 232  | Iron or steel bars of any shape or section, furnished with patterns, stripes, teeth, or stamped with a symmetrical design over the whole or part of the surface.....kil. gross  | 0 08             | 288   | Demijohns or carboys.....kil. gross   | 0 06             |
| 233  | Hoop iron.....kil. gross  | 0 09             |   | Mirrors of which the greatest visible length of the reflecting surface measures up to 75 centimetres:   |                  |
| 234  | Iron or steel in plate sheets n.s.m., also corrugated sheets and tiles for roofs.....kil. gross   | 0 09             | 289   | With frames of pasteboard, wood or common metal, not gilt or silvered.....kil. gross  | 0 30             |
| 235  | Tin plate in sheets up to 35 centimetres in length by 40 in width, neither painted nor stamped.....kil. gross   | 0 03             | 290   | With frames of celluloid, gutta-percha, or cloth not containing silk.....kil. gross   | 0 40             |
| 236  | Tin plate in sheets n.s.m., and tin plate stamped, painted or varnished.....kil. gross  | 0 09             | 291   | With frames of crystal, china, leather or cloth containing silk.....kil. gross  | 0 50             |
| 237  | Posts, and iron or steel cross bars and pegs for overhead electrical conductors, iron tensors for braces of aerial electric conductors.....kil. gross   | 0 05             | 292   | Mirrors with frames of any material, of which the greatest visible length of the reflecting surface measures more than 75 centimetres.....kil. gross                      | 0 70             |
| 238  | Rails of iron or steel for railroads, and switch rails (torquas), sleepers and frogs.....kil. gross   | 0 03             | 293   | Mirrors with frames, up to 75 centimetres in their greatest length.....kil. gross   | 3 30             |
| 239  | Iron and steel plates, bolts, unions and nails for fixing rails, copper supports for the crossings of aerial electric conductors.....kil. gross   | 0 03             | 294   | Mirrors without frames, the greatest length of which exceeds 75 centimetres.....kil. gross  | 0 50             |
| 240  | Beams and joists of iron or steel, not specially perforated or cut.....kil. gross   | 0 05             | 295   | Flasks of glass, covered with leather, cane, gutta-percha, cloth or common metal.....kil. legal   | 0 50             |
| 241  | Beams and joists of iron or steel, when specially perforated or cut; frames, columns and their foot brackets, plates, butt or junction plates, tensors or braces, with or without nuts and other parts n.s.m., of iron or steel, for building purposes.....100 kil. gross | 6 50             | 296   | China or porcelain in the form of articles n.s.m.....kil. gross   | 0 70             |
|      | <i>Aluminium and other metals.</i>  |                  | 297   | China or porcelain in the form of unspecified articles decorated with gold, silver or colour.....kil. gross   | 0 25             |
| 242  | Aluminium, in the form of wire, uncovered cable, pipes and tubes, bars, sheets or plates, and articles a.s.m., shall pay the rates of duty fixed for similar articles of copper, with a surtax of 50%.....kil. legal  | 0 30             | 298   | Glass or crystal in wares, cut or etched, n.s.m.....  | 0 35             |
| 243  | Antimony, arsenic, mercury, cadmium, magnesium and nickel.....kil. legal  | 0 50             | 300   | Glass or crystal in wares n.s.m., with gold, silver or coloured ornaments.....kil. gross  | 0 45             |
| 244  | Aluminium and other metals n.s.m.....   | Free.            | 301   | Glass, crystal, china and porcelain, in articles n.s.m., with mountings or settings of common metal, not gilded or silvered.....kil. gross                                | 0 50             |
|      | <i>II.—STONES AND EARTHS.</i>   |                  | 302   | Glass, crystal, china and porcelain, in articles n.s.m., with mountings or settings of common metal, gilded or silvered.....kil. gross                                    | 1 25             |
| 245  | Alumina, asbestos in filaments or powder, emery in powder or lumps, marble or alabaster, and pumice stone, rough or in powder, lava, unwrought, gypsum and stucco in powder or in paste.....kil. gross  | 0 01             | 303   | Plate and sheet glass and crystal, bevelled, engraved or ornamented, or with mountings of common metal for joining them to form windows.....kil. gross                    | 0 25             |
| 246  | Clay and sand, fire clay, rotten stone and tripoli and rock asphalt.....  | Free.            | 304   | Plate and sheet glass and crystal, n.s.m.....kil. gross   | 0 09             |
| 247  | Jet, unwrought.....   | 0 50             | 305   | Sheet glass, at least 1 centimetre in thickness, and glass slabs, mosaics and tiles.....kil. gross  | 0 05             |
| 248  | Sulphur.....100 kil. gross  | 0 01             |   |   |                  |
| 249  | Common and hydraulic lime, Roman or Portland cement.....kil. gross  | 0 01             | <i>TEXTILES AND MANUFACTURES THEREOF.</i>       |   |                  |
| 250  | Coal.....kil. gross   | Free.            | <i>L.—COTTON.</i>                               |   |                  |
| 251  | Carbonates of magnesium, of barium, of calcium and strontium.....kil. gross   | 0 01             | <i>Yarns.</i>                                   |   |                  |
| 252  | Heavy spar and fluor spar.....  | 0 02             | 306   | Cotton cord, not exceeding 1 centimetre in diameter kil. legal  | 2 00             |
| 253  | Marble and alabaster, sawn in slabs, not polished.....  | 0 06             | 307   | „ cord, exceeding 1 centimetre and less than 3 centimetres in diameter.....kil. legal   | 1 50             |
| 254  | Mineral stone of all kinds and unwrought ores.....  | Free.            | 308   | Cotton yarn.....  | 0 55             |
| 255  | Black, plumbago.....kil. gross  | 0 07             | 309   | „ thread on reels.....1,000 metres  | 0 08             |
| 256  | Tale and mica.....  | 0 05             | 310   | „ thread in balls and skeins.....kil. legal   | 1 50             |
|      | <i>Mineral products.</i>  |                  | 311   | „ wicks of all kinds.....   | 0 25             |
| 257  | Mineral oil, not refined.....kil. net   | 0 04             |   |   |                  |
| 258  | „ for lighting, mineral wax and paraffin.....kil. legal   | 0 10             | <i>Tissues.</i>                                 |   |                  |
| 259  | Lubricating oils and greases.....kil. gross   | 0 07             | 312   | Lace (encaje y punto) of cotton, and manufactures of, even if they have glass, common metal or paste as beading or embroidery.....kil. legal                              | 7 00             |
| 260  | Coal tar and asphalt, naphthaic acid.....   | 0 05             |   | Cotton tissues, unbleached or bleached, of plain weave:   |                  |
| 261  | Gasoline, and other petroleum ethers, refined petroleum, suitable for burning (gas oil) and similar oils.....kil. legal   | 0 05             | 313   | Having up to 40 threads in warp and weft in a square of 1 centimetre and with a width of:   |                  |
| 262  | Vaseline.....kil. gross   | 0 12             | 314   | Up to 130 centimetres.....sq. metre   | 0 07             |
|      | <i>Manufactured articles.</i>   |                  | 315   | More than 130 centimetres.....  | 0 08             |
| 263  | Paving-stones, slabs for floors and unworked stone n.s.m.....   | Free.            |   | Having more than 40 and up to 60 threads in warp and weft in a square of 1 centimetre, and with a width of:   |                  |
| 264  | Articles of agate, jet and meerschaum, of all kinds n.s.m.....kil. legal  | 3 00             | 316   | Up to 130 centimetres.....sq. metre   | 0 09             |
| 265  | Articles of alabaster or marble n.s.m., weighing each:  |                  |   | More than 130 centimetres.....  | 0 10             |
| 266  | More than 50 kilos.....kil. gross   | 0 20             | 317   | Up to 130 centimetres.....sq. metre   | 0 12             |
| 267  | Not more than 50 kilos.....   | 0 40             | 318   | More than 130 centimetres.....  | 0 14             |
| 268  | Articles of unglazed clay, cement, lava and artificial stone n.s.m.....kil. gross   | 0 06             |   | Cotton tissues, coloured, printed or dyed, plain weave, having in a square of 1 centimetre:   |                  |
| 269  | Articles of slate n.s.m.....  | 0 20             | 319   | Up to 40 warp and weft threads.....sq. metre  | 0 10             |
| 270  | „ of gypsum or stucco n.s.m.....  | 0 18             | 320   | More than 40 and up to 60 warp and weft threads.....  | 0 12             |
|      |   |                  | 321   | More than 60 warp and weft threads.....   | 0 17             |
|      |   |                  | 322   | Cotton tissues, unbleached, bleached, or coloured, of other than plain weave.....sq. metre  | 0 22             |
|      |   |                  | 323   | Cotton tissues, embroidered with wool or artificial silk, sq. metre   | 0 30             |
|      |   |                  | 324   | Cotton tissues, with embroidery of common metal in the form of "floral" or of woven or embroidered designs or patterns.....kil. legal                                     | 2 50             |

‡ The goods enumerated in Nos. 309, 313 and 315 pay 25% only of the prescribed duty.

\* Goods enumerated in No. 319 pay 30% only of the prescribed duty.

† Goods in No. 320 pay 75% of the prescribed duty.

## MEXICO.

## TARIFF.]

| Nos. | Goods.  | Duties.<br>P. C. | Nos. | Goods.   | Duties.<br>P. C. |
|------|---|------------------|------|--|------------------|
| 325  | Cotton tissues, with admixture of fine metal in the form of "lucita" or threads.....  | 3 75             | 365  | Lace ( <i>encaje y punto</i> ) of linen, and manufactures thereof, even if combined with glass, common metal or paste in the form of beading or embroidery.....  | 8 30             |
| 326  | Cotton tissues, with admixture of fine metal in the form of woven or embroidered designs or patterns.....   | 6 00             |      | Coarse tissues of jute, abaca, pita, ixtle, heniqueen, New Zealand fibre (or "canamazo"), of any weave, containing up to 32 threads in warp and weft, in a square of 2 centimetres side:   |                  |
|      | <i>Note.</i> —Sacks for sacking produce, made of the tissues enumerated in Nos. 313, 315 and 322, are dutiable at 12 centavos per kilo gross weight.  |                  |      | Unbleached, weighing per square metre:   |                  |
|      | Sacks for sacking produce which have already been used, made of any description of cloth, are exempt from duty  |                  | 366† | Up to 350 grammes.....   | 0 20             |
|      | <i>Manufactured articles.</i>   |                  | 367† | More than 350 and up to 450 grammes.....   | 0 16             |
| 327  | Carpets and rugs of cotton, with cut or nœud pile, on a foundation of any vegetable fibre.....  | 0 30             | 368† | More than 450 grammes *.....   | 0 12             |
| 328  | Articles of cotton hosiery work n.s.m., even with ornaments other than of silk.....   | 3 00             | 369  | Bleached or coloured: shall pay the duties specified under Nos. 368 and 369 according to kind, with a surtax of 20%.   |                  |
| 329  | Articles of cotton hosiery work n.s.m., with silk ornaments.....  | 3 50             | 370  | Bleached or coloured, gummed, prepared or having paper stuck thereon, for wall hangings.....   | 0 40             |
| 330  | Articles of cotton cloth n.s.m., even with admixture of common metal in the tissue and borders or fringes, not of silk, not embroidered, cotton fabrics of all kinds, stuck together with gum, paste, or any other adhesive substance.....  | 1 25             | 371  | Tissues of jute, abaca, pita, ixtle, heniqueen, New Zealand fibre (or "canamazo"), bleached, brownish, or coloured of plain weave, having up to 24 threads in warp and weft, in 1 square centimetre, and such as are not included under Nos. 366-370 inclusive.....  | 0 17             |
| 331  | Articles of cotton cloth n.s.m., even with admixture of common metal and borders or fringes other than of silk, with embroideries not containing silk.....  | 2 00             | 372  | Tissues of linen, and other similar fibres, bleached, brownish, or coloured, of plain weave, having up to 24 threads in warp and weft in 1 square centimetre, and not included under Nos. 366-371 inclusive.....   | 0 17             |
| 332  | Cotton tassels, even with cords of the same material:   |                  |      | Tissues of linen, hemp and other similar fibres, bleached, brownish or coloured:   |                  |
| 333  | Up to 40 centimetres in length.....   | 0 80             | 373  | Plain weave, having more than 24 warp and weft threads in 1 square centimetre.....   | 0 30             |
| 334  | More than 40 centimetres in length.....   | 2 00             | 374  | Other than of plain weave.....   | 0 40             |
| 335  | Cotton socks and stockings of hosiery work, even when containing ornaments of other material, except silk.....  | 3 00             | 375  | Embroidered with wool or artificial silk.....  | 0 45             |
| 336  | Cotton vests and drawers of cotton cloth:   |                  | 376  | With admixture of common metal in the form of "lucita," patterns or designs, woven or embroidered.....   | 2 50             |
|      | Bleached or unbleached, containing in warp and weft to the square centimetre:   |                  | 377  | With admixture of fine metal in the form of "lucita" or threads.....   | 3 75             |
|      | (a) Up to 40 threads.....   | 3 00             | 378  | With admixture of fine metal, in patterns or designs, woven or embroidered.....  | 6 00             |
|      | (b) More than 40 and up to 60 threads.....  | 3 50             |      | <i>Manufactured articles.</i>  |                  |
|      | (c) More than 60 threads.....   | 5 00             | 379  | Carpets and rugs of hemp, jute or any other similar vegetable fibre, plain woven, twilled, figured or with nœud pile.....  | 0 35             |
|      | Coloured, containing in warp and weft to the square centimetre:   |                  | 380  | Carpets and rugs of hemp, jute or any other similar vegetable fibre, with cut pile.....  | 0 45             |
|      | (d) Up to 40 threads.....   | 4 00             | 381  | Carpets and rugs of hemp, jute or any other similar vegetable fibre, with fringes or borders of wool.....  | 0 50             |
|      | (e) More than 40 and up to 60 threads.....  | 5 00             | 382  | Articles of linen hosiery work n.s.m., even having ornaments other than of silk.....   | 4 00             |
|      | (f) More than 60 threads.....   | 7 00             | 383  | Articles of linen hosiery work n.s.m., having ornaments of silk.....   | 4 50             |
|      | (g) Figure: Bleached, unbleached, or coloured.....  | 9 00             | 384  | Articles of linen cloth n.s.m., even with admixture of common metal in the tissues and borders or fringes other than of silk, not embroidered.....   | 2 00             |
| 337  | Undershirts and shirts for men and boys, of cotton cloth, with fronts, collars and cuffs of linen, pays duty according to the kind of cloth of which made, under one of the seven sub-heads of No. 336, with a surtax of 20%.   |                  | 385  | Articles of linen cloth n.s.m., even with admixture of common metal and borders or fringes other than of silk, with embroideries not containing silk, or any other similar vegetable fibre, even with cords of the same material up to 40 centimetres in length..... | 1 00             |
| 338  | Ribbons, ruffings, edgings, fringes, galloons, nettings and trimmings of cotton.....  | 3 00             | 386  | Tassels of linen or hemp, jute, or any other similar vegetable fibre, when provided with cords of the same material more than 40 centimetres in length.....  | 2 25             |
| 339  | Ribbons, ruffings, edgings, fringes, galloons, nettings and trimmings of cotton, with beads of glass, common metal or paste.....  | 1 50             | 388  | Stockings and socks of linen hosiery work, even containing ornaments other than of silk.....   | 3 50             |
| 340  | Belts, garters and suspenders, of cotton.....   | 2 00             | 389  | Stockings and socks of linen hosiery work, having ornaments of silk.....   | 4 00             |
| 341  | Cravats, of cotton cloth.....   | 4 00             | 390  | Drawers, undershirts and shirts for men and boys, of linen cloth, or of other similar textiles, unbleached, bleached, or coloured:   |                  |
| 342  | Cotton corsets, even with silk ribbons and ornaments.....   | 4 00             |      | (a) Of plain tissue having not more than 24 threads in warp and weft to the sq. centimetre.....  | 6 50             |
| 343  | Clothing cut out ( <i>cortes de vestido</i> ), of cotton cloth, even with ornaments or lace, other than silk, for women and girls.....  | 2 50             |      | (b) Of plain tissue having more than 24 threads in warp and weft to the sq. centimetre.....  | 8 50             |
| 344  | Clothing cut out ( <i>cortes de vestido</i> ), of cotton cloth, with ornaments or embroideries of silk, or skirts or overskirts of cotton lace.....   | 3 00             |      | (c) Of tissues other than plain.....   | 10 50            |
| 345  | Collars and cuffs, of cotton cloth, neither embroidered or open worked.....   | 2 50             | 391  | Ribbons, ruffings, edgings, fringes, galloons, trimmings and nettings of linen.....  | 4 00             |
| 346  | Collars and cuffs, of cotton cloth, embroidered.....  | 3 00             | 392  | Ribbons, ruffings, edgings, fringes, galloons, trimmings and nettings of linen, combined with beads of glass, common metal or paste.....   | 2 00             |
| 347  | Cotton handkerchiefs, of cotton or linen lace trimming, even if embroidered with silk.....  | 0 30             | 393  | Belts, garters and suspenders of linen or hemp.....  | 2 50             |
| 348  | Cotton umbrellas, parasols and sunshades.....   | 0 75             | 394  | Cravats of linen tissue.....   | 4 50             |
|      | Shawls of cotton, containing in warp and weft, in a square of 5 millimetres side:   |                  | 395  | Corsets of linen or hemp, even with ribbons and ornaments of silk.....   | 4 50             |
| 349  | Up to 26 threads.....   | 1 30             | 396  | Clothing cut out ( <i>cortes de vestido</i> ), of linen cloth, even with ornaments or lace other than of silk, for ladies and girls.....   | 5 00             |
| 350  | More than 26 and up to 38 threads.....  | 2 40             | 397  | Clothing cut out ( <i>cortes de vestido</i> ), of linen cloth, with silk trimmings or embroideries, or with skirts or overskirts of cotton or linen lace.....  | 5 50             |
| 351  | More than 38 threads.....   | 5 50             | 398  | Linen collars and cuffs, neither embroidered nor open worked.....  | 3 00             |
| 352  | Elastics of cotton and rubber, exceeding 4 centimetres in width.....  | 0 75             |      | Ditto, ditto, embroidered or open worked.....  | 4 00             |
| 353  | Elastics of cotton and rubber, not exceeding 4 centimetres in width.....  | 1 25             | 399  | Linen handkerchiefs, with trimmings of cotton or linen lace, even if embroidered with silk.....  | 0 60             |
| 354  | Ready-made clothing n.s.m., and separate parts thereof, when sewn, of cotton tissue, even with ornamentations other than of silk, and without skirts or overskirts of lace.....   | 3 00             | 400  | Linen parasols, umbrellas and sunshades.....   | 1 00             |
| 355  | Ready-made clothing n.s.m., and separate parts thereof, when sewn, of cotton tissues, with ornaments, embroideries, stripes or "lucitas" of silk, or with skirts or overskirts of cotton lace.....  | 4 00             | 401  | Linen shawls up to 26 threads in warp and weft in a square of 5 millimetres side.....  | 2 20             |
| 356  | Cotton insertions, open worked or embroidered with cotton, wool or linen.....   | 4 00             | 402  | Linen shawls exceeding 26 and up to 38 threads in warp and weft in a square of 5 millimetres side.....   | 3 30             |
| 357  | Cotton insertions, open worked or embroidered with cotton, wool or linen, with beads of glass, common metal or paste.....   | 1 50             | 403  | Linen shawls exceeding 38 threads in warp and weft in a square of 5 millimetres side.....  | 6 00             |
|      | <i>II.—FLAX (LINEN).</i>  |                  |      |  |                  |
|      | <i>Yarn.</i>  |                  |      |  |                  |
| 358  | Cord of linen or hemp not exceeding 1 centimetre in diameter.....   | 2 25             |      |  |                  |
| 359  | Cord of linen or hemp exceeding 1 centimetre in diameter and less than 3 centimetres.....   | 1 75             |      |  |                  |
| 360  | Linen or hemp yarns, and yarns of similar fibres n.s.m.....   | 0 20             |      |  |                  |
| 361  | Yarn of heniqueen, ixtle, jute, New Zealand fibre (phorutium tenax), cotralaria or sunn hemp ("cotralaria juncus"), or an admixture of said materials, the weight of each kilogram not exceeding 465 metres, and the weight of each kilogram of abaca or manila hemp yarn not exceeding 137 metres..... | 0 75             |      |  |                  |
| 362  | Thread of linen or hemp, in balls, hanks or skeins.....   | 1 25             |      |  |                  |
| 363  | " " " " on reels.....   | 1 25             |      |  |                  |
| 364  | Smoothed linen thread for shawls.....   | 1 50             |      |  |                  |

† Sacks for sacking produce, made of the tissues enumerated in No. 366, are dutiable at 10 centavos; in No. 367, 8 centavos and in No. 368 at 6 centavos per kilo gross weight. Sacks for sacking produce which have already been used, made of any description of cloth, are exempt from duty.

\* When imported through Customs Houses in the northern district of the Territory of Lower California the duty is 6 centavos per kilo gross.



| TEXTILES AND MANUFACTURES THEREOF—continued. |   | Duties. |  |
|--|---|---------|--|
| Goods.                                       |   | P. O.   |  |
| 403  | Linen or hempeastics, combined with rubber, of more than 4 centimetres in width.....  | 1 00    |  |
| 406  | Linen or hemp elastics, combined with rubber, not exceeding 4 centimetres in width.....   | 1 50    |  |
| 407  | Ready-made clothing n.s.m., and separate parts thereof, when sewn, of linen tissues, even with ornaments other than of silk, and without lace skirts or overskirts.....                                   | 7 00    |  |
| 408  | Ready-made clothing n.s.m., and separate parts thereof, when sewn, of linen tissues, with ornaments, embroideries, stripes or "flucia" of silk, or with skirts or overskirts of cotton or linen lace..... | 10 00   |  |
| 409  | Insertions of linen, open-worked or embroidered with cotton, wool or linen.....   | 4 00    |  |
| 410  | Insertions of linen, open-worked or embroidered with cotton, wool or linen, trimmed with beads of glass, common metal or paste.....   | 2 00    |  |
| III. Wool.                                   |   |         |  |
| Yarns.                                       |   |         |  |
| 411  | Cord of wool:   |         |  |
| 412  | Not exceeding 1 centimetre in diameter.....   | 3 00    |  |
| 413  | More than 1 centimetre and less than 3 centimetres in diameter.....   | 2 00    |  |
| 414  | Cord of cotton or hemp, covered with wool:  |         |  |
| 415  | Not exceeding 1 centimetre in diameter.....   | 2 50    |  |
| 416  | Exceeding 1 centimetre in diameter.....   | 1 00    |  |
| 417  | Worsted or woollen yarns and thread, even with admixture of common metal.....   | 2 50    |  |
| Tissues.                                     |   |         |  |
| 416  | Woollen lace ( <i>encaje y punto</i> ), and manufactures thereof, even with glass, common metal or paste in the form of beads or embroideries.....  | 9 00    |  |
| 417  | Woollen tissues of all kinds, even containing common metal or silk in the form of "flucia", weighing per square metre:  |         |  |
| 418  | Up to 150 grammes.....  | 3 50    |  |
| 419  | More than 150 and up to 450 grammes.....  | 5 50    |  |
| 420  | More than 450 grammes.....  | 4 00    |  |
| Manufactured articles.                       |   |         |  |
| 420  | Carpets of fullled wool, of cows' hair, and ingram carpets ( <i>de jerga</i> ) of wool, plain or twilled.....   | 1 00    |  |
| 421  | Carpets of corded wool, or with uncut pile, with foundation of any vegetable material.....  | 1 25    |  |
| 422  | Carpets of wool, with cut pile, with foundation of any vegetable material.....  | 2 00    |  |
| 423  | Knitted goods of wool or worsted n.s.m., even with ornaments other than of silk.....  | 4 00    |  |
| 424  | Knitted goods of wool or worsted n.s.m., with ornaments of silk.....  | 4 50    |  |
| 425  | Articles of woollen tissue n.s.m., with ornaments of common metal and borders, fringes or embroideries other than of silk.....  | 6 00    |  |
| 426  | Tassels of wool, even though with cords of the same material:   |         |  |
| 427  | Up to 40 centimetres in length.....   | 1 25    |  |
| 428  | More than 40 centimetres in length.....   | 3 00    |  |
| 429  | Drawers, undershirts or shirts, of woollen cloth, for men and boys.....   | 12 00   |  |
| 430  | Drawers and shirts of cotton, woollen, or linen cloth with stripes, or with fronts, collars or cuffs embroidered with silk, for men and boys.....   | 13 50   |  |
| 431  | Ribbons, ruffings, edgings, fringes, galloons, nettings and passementerie of wool, even with stripes or embroideries of common metal.....   | 4 00    |  |
| 432  | Ribbons, ruffings, edgings, fringes, galloons, nettings and passementerie of wool, with beads of glass, common metal or paste, even with stripes or embroideries of common metal.....                     | 2 50    |  |
| 433  | Belts, garters and suspenders, of wool.....   | 3 00    |  |
| 434  | Cravats of woollen stuff.....   | 5 00    |  |
| 435  | Woollen corsets, even with ribbons and trimmings of silk.....   | 5 00    |  |
| 436  | Clothing cut out ( <i>cortes de vestido</i> ), of woollen cloth, even with ornamentation or lace other than of silk, for ladies and girls.....  | 5 00    |  |
| 437  | Clothing cut out ( <i>cortes de vestido</i> ), of woollen cloth, with ornaments, embroideries, stripes or "flucia" of silk, for ladies and girls.....   | 6 00    |  |
| 438  | Felt of wool or cattle hair, weighing per square metre:   |         |  |
| 439  | Up to 450 grammes.....  | 1 50    |  |
| 440  | More than 450 grammes.....  | 0 50    |  |
| 441  | Woollen felt, in endless bands for machinery.....   | 0 10    |  |
| 442  | Gloves of woollen cloth, not lined.....   | 4 00    |  |
| 443  | " " " " lined.....  | 2 50    |  |
| 444  | Chenille, woollen, even combined with common metal.....   | 3 00    |  |
| 445  | Woollen umbrellas, parasols and sunshades.....  | 1 25    |  |
| 446  | Woollen shawls, containing up to 26 threads in warp and weft in a square of 5 millimetres side.....   | 2 00    |  |
| 447  | Woollen shawls, exceeding 26 threads in warp and weft in a square of 5 millimetres side.....  | 3 00    |  |
| 448  | Elastics of wool and rubber exceeding 4 centimetres in width.....   | 1 25    |  |
| 449  | Elastics of wool and rubber not exceeding 4 centimetres in width.....   | 2 00    |  |
| 450  | Ready-made clothing n.s.m., and separate sewn parts thereof, of woollen fabrics, even with ornaments or lace other than of silk.....  | 7 50    |  |
| 451  | Ready-made clothing n.s.m., and separate sewn parts thereof, of woollen fabrics, with ornaments, embroideries, stripes or "flucia" of silk.....   | 10 00   |  |
| 452  | Woollen shawls for men ("shampas"), imitating those of silk, figured or printed.....  | 8 00    |  |
| 453  | Insertions of woollen cloth, open-worked or embroidered with cotton, wool or linen.....   | 4 00    |  |
| 454  | Insertions of woollen cloth, open-worked or embroidered with cotton, wool or linen, and trimmed with beads of glass, common metal or paste.....   | 2 50    |  |

| Nos.  | Goods.  | Duties. |
|---|---|---------|
| IV.—SILK AND MIXTURE THEREOF WITH OTHER MATERIALS.  |   |         |
| Yarns.  |   |         |
| 452   | Silk cord.....  | 30 00   |
| 453   | Cord of silk with admixture of cotton, wool or linen.....   | 15 00   |
| 454   | Cord of cotton or hemp covered with silk.....   | 10 00   |
| 455   | Cord of cotton or hemp covered with silk mixed with cotton, wool or linen.....  | 5 00    |
| 456   | Thread of silk, for sewing, embroidery or weaving.....  | 10 00   |
| 457   | Raw silk, twisted or dozed, and silk waste spun, provided they are not dyed; and worsted with silk thread, even if containing common metal.....   | 5 00    |
| Tissues.  |   |         |
| 458   | Blond lace and lace ( <i>blonda, encaje, punto</i> ) of silk, and manufactures of, even with embroideries of cotton, wool or linen.....   | 30 00   |
| 459   | Blond lace and lace ( <i>blonda, encaje, punto</i> ) of silk, and manufactures of, even with embroideries of cotton, wool or linen, if with glass, common metal or paste in the form of beads or embroideries.....  | 20 00   |
| 460   | Blond lace and lace ( <i>blonda, encaje, punto</i> ) of silk, and manufactures of, containing cotton, wool or linen in the texture.....   | 25 00   |
| 461   | Blond lace and lace ( <i>blonda, encaje, punto</i> ) of silk, and manufactures of, containing cotton, wool, or linen in the texture, if with glass, common metal or paste in the form of beads or embroideries..... | 15 00   |
| 462   | Silk cloth, of any weave, even with embroideries of cotton, wool or linen.....  | 25 00   |
| 463   | Silk bolting cloth.....   | 5 00    |
| 464   | Tissues of cotton, wool or linen, containing an admixture of silk only in the warp or in the weft.....  | 7 00    |
| 465   | Tissues with silk warp and weft of cotton, wool or linen, or vice versa.....  | 8 00    |
| 466   | Tissues of silk with admixture of cotton, wool or linen only in the warp or weft.....   | 12 00   |
| 467   | Tissues of cotton, wool or linen, with admixture of silk in the warp and in the weft, provided that the silk does not predominate on the surface.....   | 8 00    |
| 468   | Tissues of silk with admixture of cotton, wool or linen in the warp and in the weft, the silk predominating on the surface.....   | 12 00   |
| 469   | Tissues of silk combined with cotton, wool or linen, and with admixture of common metal.....  | 8 00    |
| 470   | Tissues of silk with admixture of common metal.....   | 10 00   |
| 471   | Tissues of silk combined with cotton, wool or linen, and with admixture of precious metal.....  | 15 00   |
| 472   | Tissues of silk with admixture of precious metal.....   | 25 00   |
| Manufactured articles.                              |   |         |
| 473   | Articles of hosiery work of cotton, wool or linen, with admixture of silk, provided that the silk does not predominate on the surface, and even if the articles have ornaments or embroideries of any kind.....     | 8 00    |
| 474   | Articles of silk hosiery work, even with ornaments or embroideries of any kind.....   | 25 00   |
| 475   | Articles of hosiery work of silk, with admixture of cotton, wool or linen, provided that the silk predominates on the surface, and even if the articles have ornaments or embroideries of any kind.....             | 15 00   |
| 476   | Articles of cotton, wool or linen tissue n.s.m., with borders, fringes or embroideries of silk, even with admixture of common metal or beads.....   | 7 00    |
| 477   | Articles of silk tissue n.s.m., even with embroideries of cotton, wool or linen.....  | 25 00   |
| 478   | Articles of silk tissue n.s.m., with admixture of cotton, wool or linen in the texture.....   | 15 00   |
| 479   | Articles of silk tissue n.s.m., even with embroideries of cotton, wool or linen, if with glass, common metal or paste in the texture or in embroideries.....  | 20 00   |
| 480   | Articles of silk tissue n.s.m., with admixture of cotton, wool or linen, if containing glass, common metal or paste in the texture or in embroideries.....  | 12 00   |
| Silk tassels, even with cords of the same material: |   |         |
| 481   | Up to 40 centimetres in length.....   | 8 00    |
| 482   | More than 40 centimetres in length.....   | 12 00   |
| 483   | Tassels of silk with admixture of cotton, wool or linen, even with cords of the same materials mixed.....   | 6 00    |
| 484   | Ribbons and insertions of cotton, wool or linen, with ornaments or embroideries of silk.....  | 7 00    |
| 485   | Ribbons and insertions of cotton, wool or linen, with ornaments or embroideries of silk, and having beads of glass, common metal or paste.....  | 5 00    |
| 486   | Belts, garters and suspenders of cotton, wool or linen, with admixture or embroidery of silk.....   | 7 00    |
| 487   | Belts, garters and suspenders of silk.....  | 15 00   |
| 488   | Silk corsets.....   | 15 00   |
| 489   | Corsets of silk with admixture of cotton, wool or linen.....  | 8 00    |
| 490   | Clothing cut out ( <i>cortes de vestido</i> ), of silk tissue, even with beads, ornaments, lace or embroideries of any kind, legal.....   | 25 00   |
| 491   | Clothing cut out ( <i>cortes de vestido</i> ), of tissue of silk with admixture of cotton, wool or linen, even if with beads, ornaments, lace or embroideries of any kind.....                                      | 15 00   |
| 492   | Sacerdotal vestments &c., cut out or finished.....  |         |
| 493   | Of tissue of silk with admixture of cotton, wool or linen, even if having embroideries or galloons of common metal, or admixture of common metal in the texture.....  | 29 00   |
| 494   | Of tissue of silk with admixture of cotton, wool or linen, having embroideries or galloons of silver or silver gilt, or admixture of silver or silver gilt in the texture.....                                      | 30 00   |
| 495   | Of silk tissue, even if having embroideries or galloons of common metal, or admixture of common metal in the texture.....   | 30 00   |
| 496   | Of silk tissue, with embroideries or galloons of silver or silver gilt, or with admixture of silver or silver gilt in the texture.....  | 40 00   |
| Umbrellas, parasols, and sunshades:                 |   |         |
| 497   | Of silk.....  | 4 00    |
| 498   | Of silk, with admixture of cotton, wool or linen.....   | 2 50    |

† Mixtures of wool and cotton, or of cotton and wool, in any proportion and either fibre comprised in No. 425 are exempt from duty.

| Nos. | Goods.  | Duties.<br>P. C. | Nos. | Goods.  | Duties.<br>P. O. |
|------|---|------------------|------|---|------------------|
| 498  | Shawls of silk, containing in a square of 5 mm. side :—   |                  |      | Liquours and bitters :—   |                  |
| 498  | Up to 26 warp and weft threads .....  | 25 00            | 572  | In earthen or glass vessels .....   | 1 00             |
| 499  | More than 26 and up to 38 warp and weft threads .....   | 30 00            | 573  | In wooden vessels .....   | 0 50             |
| 500  | More than 38 warp and weft threads .....  | 40 00            | 574  | Vinegar in wooden vessels .....   | 0 10             |
| 501  | Shawls of silk with admixture of cotton, wool or linen, containing in a square of 5 mm. side :—   |                  | 575  | " " in glass vessels .....  | 0 25             |
| 501  | Up to 26 warp and weft threads .....  | 15 00            | 576  | Wine in wooden vessels .....  | 0 15             |
| 502  | More than 26 and up to 38 warp and weft threads .....   | 20 00            | 577  | " " in glass vessels .....  | 1 00             |
| 503  | More than 38 warp and weft threads .....  | 30 00            | 578  | Sparkling wines .....   |                  |
| 504  | Elastics of rubber and silk, pure or mixed with cotton, wool or linen :—  |                  |      | PAPER AND PAPER PRODUCTS.   |                  |
| 504  | More than 4 centimetres in width .....  | 3 00             |      | I.—WASTE AND PAPER STOCK.   |                  |
| 505  | Up to 4 centimetres in width .....  | 5 00             | 579  | Refuse and waste of paper and paper pulp of vegetable fibre in sheets for the manufacture of paper, not dyed, perforated at intervals of not more than 10 centimetres .....   | Free.            |
| 506  | Ready-made clothing and separate parts thereof of silk tissue, even if with beads, ornaments, lace or embroidery of any kind .....  | 30 00            |      | II.—PAPER AND CARBONADO.  |                  |
| 507  | Ready-made clothing and separate parts thereof, of silk with admixture of cotton, linen or wool in the texture, even if with beads, ornaments, lace or embroideries of any kind .....   | 20 00            | 580  | Paper, white, of the natural colour of the pulp, or dyed in the pulp, weighing up to 50 grammes per sq. metre .....   | 0 14             |
| 508  | Woolen shawls for men ("sarapes"), imitating those of "sallito, figured or printed, of silk with admixture of cotton, wool or linen .....   | 20 00            |      | White paper, weighing more than 50 grammes and not more than 100 grammes per sq. metre .....  | 0 10             |
|      | Artificial silk.  |                  | 581  | Containing more than 40 % of mechanical wood pulp .....   | Free             |
| 509  | Yarns, fabrics and manufactured articles n.s.m., of artificial silk, pure or mixed with other vegetable fibres, shawls, hosiery corresponding to yarns, fabrics and similar manufactured articles of linen, according to kind, plus a surcharge of 20 % ..... | 20 00            | 582  | Containing up to 40 % of mechanical wood pulp .....   | 0 20             |
|      |   |                  | 583  | White paper, weighing more than 100 grammes to the sq. metre .....  | 0 15             |
|      |   |                  |      | Paper of dyed pulp :—   |                  |
|      |   |                  | 584  | Weighting more than 50 grammes and not more than 100 grammes per sq. metre .....  | 0 20             |
|      |   |                  | 585  | Weighting more than 100 grammes per sq. metre .....   | 0 12             |
|      |   |                  |      | Paper of the natural colour of the pulp :—  |                  |
|      |   |                  | 586  | Weighting more than 50 and not more than 100 grammes per sq. metre .....  | 0 09             |
|      |   |                  | 587  | Weighting more than 100 grammes per sq. metre .....   | 0 06             |
|      |   |                  |      | III.—MANUFACTURED PAPERS.   |                  |
| 510  | Antiline oil, alizarine, natural or artificial, and anthracene .....  | 0 10             | 588  | Advertisements, printed, engraved or lithographed on paper or cardboard, without frames or rods at the top or bottom .....  | 0 30             |
| 511  | Acetates of alumina, ammonia, lime, copper, chrome, iron, lead and soda .....   | 0 02             | 589  | Paper cut in strips not exceeding 10 centimetres in width .....   | 0 30             |
| 512  | Arsenical acid .....  | 0 50             | 590  | Paper cut in sheets suitable for writing, &c., measuring less than 45 centimetres on any of its sides, ruled paper and watermark paper .....  | 0 35             |
| 513  | Sulphuric acid .....  | 0 02             | 591  | Paper with monogram, letter heads or bill heads, printed, engraved or lithographed .....  | 1 25             |
| 514  | Chloric and hydrochloric acids .....  | 0 02             | 592  | Paper, mottled, painted, embossed and glazed, neither bronzed, gilded or silvered .....   | 0 18             |
| 515  | Acetic, boric, citric, chromic, formic, phosphoric, lactic, citric, oxalic, pyroligneous and tartaric acids .....   | 0 05             | 593  | Paper, bronzed, gilded or silvered over the whole or part of the surface, and paper with reliefs formed in the pulp .....   | 0 35             |
| 516  | Liquid acids n.s.m. .....   | 0 12             | 594  | Paper hangings (wall paper), combined with tissue, even containing silk, or with any other material n.s.m. .....  | 0 60             |
| 517  | Acids in crystals or in powder n.s.m. .....   | 0 25             |      | IV.—MANUFACTURED ARTICLES.  |                  |
| 518  | Size for fabrics or paper, liquid soaps, alkaline sulfo-oleates and sulfonates .....  | 0 05             | 595  | Rough articles of ordinary cardboard, of the natural colour of the pulp, n.s.m. .....   | 0 15             |
| 519  | Aromatic waters, distilled, not containing alcohol .....  | 0 60             | 596  | Manufactured articles of paper n.s.m. .....   | 0 60             |
| 520  | Ethyl alcohol .....   | 1 00             | 597  | Geographical and topographical maps, and nautical charts, with pictures, not framed, for schools, drawing and copying books, with samples, for primary schools, books, periodicals of all kinds, printed music, unbound, and printed books for elementary instruction, even if with cardboard cover ..... | Free.            |
| 521  | Amylic, methylic or wood alcohol .....  | 0 12             | 598  | Pictures, printed, engraved or lithographed, with or without paintings, on paper or cardboard, even if with frames of wood .....  | 1 50             |
| 522  | Absorbent cotton and gauze (even though they be sterilized or prepared with antiseptics) .....  | 1 00             | 599  | Blank films for cinematographs .....  | 1 50             |
| 523  | Ammonia .....   | 0 01             | 600  | Printed films for cinematographs .....  | 5 00             |
| 524  | Milk sugar .....  | 0 30             | 601  | Blank or ruled books, with cardboard, leather or cloth binding, even with common metal corners and clasps of any kind .....   | 2 00             |
| 525  | Varnishes, white and coloured, and blacking and polish, in paste or liquid .....  | 0 30             | 602  | Books, printed or black, bound in velvet, mother-of-pearl, ivory, tortoise-shell, gutta-percha, wood, celluloid, or other than fine metal .....   | 3 00             |
| 526  | Bicarbonate of potash and of soda .....   | 0 10             | 603  | Books and music, printed or manuscript, bound in cardboard, leather or cloth n.s.m. .....   | 0 06             |
| 527  | Medicine chests, travelling .....   | Free.            | 604  | Playing cards .....   | 0 60             |
| 528  | Cases with chemical reagents .....  | 2 50             | 605  | Common paper envelopes .....  | 0 25             |
| 529  | Carbide of potash or of soda .....  | 0 05             | 606  | Print envelopes .....   | 1 25             |
| 530  | Carbide of calcium .....  | Free.            |      |   |                  |
| 531  | Alkaline cyanides .....   | 1 00             |      | MACHINERY AND APPARATUS.  |                  |
| 532  | Chloral .....   | 0 10             | 607  | Fire-extinguishing apparatus, with not more than six spare charges .....  | Free.            |
| 533  | Chlorate of potash, of soda and of barium .....   | 0 10             | 608  | Apparatus for manufacturing .....   | 0 10             |
| 534  | Chloroform .....  | 0 00             | 609  | Bulbs for the manufacture of incandescent electric lamps, commutators, switches, contacts and their keys, fuses, circuit breakers, rings and detents .....  | 0 15             |
| 535  | Chloride of gold and platinum .....   | 5 00             | 610  | Scientific instruments and apparatus .....  | Free.            |
| 536  | Colloid .....   | 0 60             | 611  | All kinds of fittings and accessories for watches .....   | 10 00            |
| 537  | Colours in powders or crystals .....  | 0 10             | 612  | Automatic toys operated by spring, steam or electricity .....   | 1 50             |
| 538  | Prepared colours .....  | 0 18             | 613  | Electric arc lamps and separate parts thereof .....   | 1 50             |
| 539  | Cream of tartar .....   | 0 15             | 614  | Lamps for incandescent electric lighting .....  | 0 25             |
| 540  | Disinfectants derived from coal tar .....   | 0 05             | 615  | Machinery of all kinds for industrial purposes, agriculture, mining and the arts n.s.m., and separate repair parts thereof .....  | 0 02             |
| 541  | Medicinal drugs and chemical and pharmaceutical products .....  | 1 00             | 616  | Movements for repeating watches .....   | 8 00             |
| 542  | Drugs and preparations of all kinds n.s.m., for veterinary use .....  | 0 05             | 617  | For watches other than repeating .....  | 1 50             |
| 543  | Ether of all kinds .....  | 0 05             | 618  | Clocks for towers and public buildings, and separate parts thereof .....  | 0 02             |
| 544  | Extracts of dyewoods and tan woods .....  | 0 40             | 619  | Table or wall clocks of all kinds, and separate parts thereof .....   | 1 50             |
| 545  | Phosphorus, white or red .....  | 1 00             | 620  | Repeating watches of gold or gold plated, even containing precious stones .....   | 20 00            |
| 546  | Soap and matches of all kinds .....   | Free             | 621  | Watches, other than repeating, of gold or gold plated, even containing precious stones .....  | 10 00            |
| 547  | Hypophosphite of soda .....   | 1 00             |      |   |                  |
| 548  | Medicinal soaps .....   | 1 00             |      |   |                  |
| 549  | Yeast for industrial use .....  | 0 10             |      |   |                  |
| 550  | Succharine .....  | 20 00            |      |   |                  |
| 551  | Salt, common, in grain or in block .....  | 0 02             |      |   |                  |
| 552  | " " ground for table .....  | 0 03             |      |   |                  |
| 553  | Salts and oxides for industrial use .....   | 0 05             |      |   |                  |
| 554  | " " n.s.m. .....  | 0 03             |      |   |                  |
| 555  | Salt-petre or nitrate of potash or soda .....   | Free.            |      |   |                  |
| 556  | Silicates of alumina, potash or soda .....  | 0 04             |      |   |                  |
| 557  | Sulphate of soda .....  | 0 05             |      |   |                  |
| 558  | Sulphate of copper .....  | 0 01             |      |   |                  |
| 559  | " " of iron .....   | 0 01             |      |   |                  |
| 560  | " " of alumina, chrome, magnesia, potash, and of soda .....   | 0 05             |      |   |                  |
| 561  | Sulphite, bisulphite and bisulphite of calcium, of potash and of soda .....   | 0 02             |      |   |                  |
| 562  | Sulphite, bisulphite and tetrachloride of carbon .....  | Free.            |      |   |                  |
| 563  | Trichloride of iron .....   | 0 12             |      |   |                  |
| 564  | Writing ink .....   | 0 18             |      |   |                  |
| 565  | Medicinal wines .....   | 0 30             |      |   |                  |
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| Nos.   | MACHINERY AND APPARATUS—continued.<br>Goods.  | Duties,<br>P. C. | Nos.   | Goods.   | Duties,<br>P. C. |
|--|---|------------------|--|--|------------------|
| 620  | Repeating watches of silver or other material, except gold, even if containing incrustations of parts of gold or gold plated.....each   | 8 00             | 650  | Paint and colour boxes of all kinds.....kil. legal   | 0 40             |
| 621  | Watches, not repeating, of silver or other materials, except gold.....each  | 1 50             | 661  | Travelling baskets, with spoons, forks, &c.....kil. legal  | 1 50             |
| 622  | Watches, not repeating, of silver, common metal or other material, except metal containing incrustations of gold or parts of gold or gold plated.....each   | 3 00             | 662  | Rubber hose more than 15 millimetres in external diameter, even though combined with cloth.....kil. legal  | 0 10             |
| VEHICLES.  |   |                  | 663  | Masks, unspecified.....each  | 0 10             |
| 623  | Wheelbarrows, with one or more wheels, and separate and repair parts, not suitable for any other purpose.....kil. gross   | 0 02             | 664  | Sieves and riddles of silk, horsehair, leather or wire gauze.....kil. legal  | 0 40             |
| 624  | Carts, cars, wagons, motor lorries and all kinds of vehicles n.s.m., for commerce, agriculture and the transportation of merchandise, weighing each:  |                  | 665  | Beds u.s.m., not containing fine metal.....kil. legal  | 1 50             |
| 624*   | Not more than 500 kilos.....kil. gross  | 0 50             | 666  | Cushions, mattresses and pillows filled with feathers, when the cover does not contain silk.....kil. legal   | 1 50             |
| 625*   | More than 500 kilos.....kil. gross  | 0 10             | 667  | Cushions, mattresses and pillows filled with feathers, when the cover contains silk.....kil. legal   | 1 50             |
| 626  | Railroad cars and coaches of all kinds, and repair pieces thereof, when not used for any other purpose.....Free.  |                  | 668  | Cushions, mattresses and pillows filled with any material n.s.m., when the cover does not contain silk.....kil. legal  | 1 50             |
| 627*   | Not more than 250 kilos.....kil. gross  | 0 75             | 669  | Collections of all kinds for educational purposes, including baseball and fencing masks, &c.; gymnastic apparatus and all kinds of articles for games, not specified in the Customs Tariff.....Free. |                  |
| 628*   | More than 250 and not more than 750 kilos.....kil. gross  | 0 40             | 670  | Naturalist, geological or natural history collections for museums, &c.....Free.  |                  |
| 629*   | More than 750 kilos.....kil. gross  | 0 50             | 671  | Cut-out parts for footwear of cloth not containing silk.....kil. legal   | 1 50             |
| 630  | Carriages, skeleton, not upholstered or painted, weighing each:   |                  | 672  | Cut-out parts for footwear of cloth containing silk.....kil. legal   | 1 50             |
| 630  | Up to 250 kilos.....kil. gross  | 0 50             | 673  | Transparent curtains of painted cloth and cotton, cloth prepared by any processes for painting or for other use.....kil. legal   | 0 70             |
| 631  | More than 250 kilos, and not more than 750 kilos.....kil. gross   | 0 40             | 674  | Strings for musical instruments.....2 00   |                  |
| 632  | More than 750 kilos.....kil. gross  | 0 20             | 675  | Artificial teeth of all substances.....5 00  |                  |
| 633  | Fore and hind parts of carts or carriages, and separate parts thereof n.s.m., poles, shafts and wheels of wood or of wood and metal, painted or varnished, and metal tyres for carts or carriages.....kil. gross  | 0 75             | 676  | Designs, patterns, or models, for artistic and industrial purposes and moulds for artistic work.....Free.  |                  |
| 633a   | India-rubber tyre for motor cars for passenger traffic.....1 00   |                  | 677  | Engine packing of all kinds and materials.....kil. gross   | 0 10             |
| 633b   | India-rubber tyre for motor cars for goods traffic.....0 50   |                  | 678  | Frames for parasols and umbrellas, with or without handles of any kind.....kil. legal  | 1 00             |
| 634  | Bodies and separate parts thereof n.s.m., and shafts, chills, and wheels of wood or of wood and common metal, not painted or varnished, for carts or carriages.....kil. gross   | 0 50             | 679  | Artificial flowers of tissue not containing silk.....1 00  |                  |
| 635  | Axles, axle boxes, springs, and wheels of iron, whiffle trees of all kinds, <i>moxos</i> , <i>pitares</i> and spokes of wood, for carts or carriages.....kil. gross   | 0 25             | 680  | " " and feathers of silk or cloth containing silk.....kil. legal   | 12 00            |
| 636  | Craft of all kinds.....Free.  |                  | 681  | Lidings of all kinds for hats.....3 00   |                  |
| 637  | Tricycles of all kinds, motor cycles with more than two wheels.....kil. legal   | 0 40             | 682  | Hand bellows and feather dusters.....3 00  |                  |
| 638  | Velocipeds with any number of wheels, to be propelled by the rider, and separate parts thereof.....kil. legal   | 0 10             | 683  | Sheaths of all kinds not containing silk, for umbrellas and parasols.....kil. legal  | 1 00             |
| 638a   | Velocipeds with any number of wheels, not propelled by the rider, and separate parts for the same, except motors.....kil. legal   | 1 00             | 684  | Rubber erasers, sealing wax, wafers and adhesive substances o.s.m., including rubber tyre cement.....kil. legal  | 0 10             |
| ARMS AND EXPLOSIVES.   |   |                  | 685  | Tools of all kinds for artisans.....Free.  |                  |
| 639  | Side arms of all kinds, and loose blades thereof.....kil. legal   | 1 50             | 686  | Ice.....0 40   |                  |
| 640  | Firearms, repeating or breech-loading, of all kinds, and repair parts thereof.....kil. legal  | 3 00             | 687  | Rubber footwear, even containing cloth.....kil. legal  | 1 00             |
| 641  | Firearms, other than repeating or breech-loading, of all kinds, and repair parts thereof.....kil. legal   | 1 00             | 688  | " " in sheets, of all kinds.....0 10   |                  |
| 642  | Loaded and unloaded cartridges and percussion caps for firearms.....0 75  |                  | 689  | " " prepared for dentists.....0 40   |                  |
| 643  | Detonators of all kinds for explosives.....0 07   |                  | 690  | Sanitary water-closets, and urinals and separate and repair pieces thereof, when not suitable for any other purpose.....kil. gross   | 0 10             |
| 644  | Dynamite, blasting powder, pyroxylin, or gun cotton, and other explosives n.s.m.....kil. gross  | 0 12             | 691  | Musical instruments and separate parts thereof.....kil. legal  | 0 10             |
| 645  | Fireworks.....0 60  |                  | 692  | Soap, perfumed.....1 50  |                  |
| 646  | Slow matches and quick matches for mines.....0 75   |                  | 693  | " " not perfumed, for the toilet.....0 60  |                  |
| 647  | Power.—By a Decree dated July 15, 1912, the importation of firearms and ammunition of all kinds by dealers and private individuals is prohibited until further notice. The importation of these articles for the use of the army or police forces may be made only with the permission of the War Department. Such authorisation is also required in the case of the importation of blasting powder, dynamite, fuses and other explosives intended for industrial purposes. | 0 04             | 694  | " " not perfumed n.s.m.....0 10  |                  |
| MISCELLANEOUS ARTICLES.  |   |                  | 695  | Sheets of asbestos, cardboard or tow, tarred for roofing, consisting of fluid paste, asbestos and aluminous substances, intended for filling the tubes of tyres for vehicles.....kil. gross          | 0 10             |
| 648  | Fans containing silk or feathers, and those with ribs other than of ivory, tortoise-shell or mother-of-pearl, of all kinds.....kil. legal   | 2 00             | 696  | Mine's lamps of all kinds.....Free.  |                  |
| 649  | Hat frames of all kinds and conical felts for hats.....each   | 0 40             | 697  | Pencil holders and penholders of all kinds.....kil. legal  | 0 70             |
| 650  | Articles of all material n.s.m., with ornaments or accessories of leather, silk, or gilt or silvered common metals, and those with incrustations of tortoise-shell, ivory or mother-of-pearl n.s.m.....1 00   |                  | 698  | Type, rules, chases, dashes, rollers, moulds, galleys, composing sticks and other appliances for printing and lithography.....Free.  |                  |
| 651  | Articles of all kinds of material n.s.m., with ornaments or attachments of gold, silver or platinum.....kil. legal  | 10 00            | 699  | Samples of paper, cloth and other goods, unserviceable, which by reason of their condition cannot be sold.....Free.  |                  |
| 652  | Articles n.s.m., of gutta-percha, celluloid, rubber or cloth which has been rubbered, waxed or varnished with drying oil.....kil. legal   | 0 60             | 700  | Toilet and sewing cases, of all kinds, n.s.m., with attachments.....kil. legal   | 3 00             |
| 653  | Articles n.s.m., for artificial flowers and artificial plants.....kil. legal  | 2 00             | 701  | Perfumery.....3 00   |                  |
| 654  | Rubber belts for machinery, and those of tarred cotton or hemp.....kil. gross   | 0 25             | 702  | Dry plates for photography.....0 50  |                  |
| 655  | Walking sticks n.s.m., and whips of all kinds.....kil. legal  | 2 50             | 703  | Ready-made clothing of ulicloth u.s.m.....4 00   |                  |
| 656  | Buttons covered or woven with silk or with fabrics containing silk.....kil. legal   | 2 00             | 704  | Travelling bags n.s.m., and game bags.....1 50   |                  |
| 657  | Buttons covered with any fabric not mixed with silk.....1 00  |                  | 705  | Hats unfinished, without trimming or ornaments:  |                  |
| 658  | Caps ( <i>cachuchas</i> ) of all kinds and materials, with or without peaks.....each  | 0 75             | 706  | Of esparto, chip, prepared cotton cloth or paper pulp each   | 0 30             |
| A Decree dated the 7th January, 1910, and operative as from the 10th, provides for the exemption from import duty of carts, cars, wagons, motor lorries and vehicles of all kinds not specially mentioned, of the kinds included under Nos. 624 and 625 of the Tariff, as also to carriages and automobiles not specially mentioned, of the kinds included under Tariff Nos. 627-629. Further, the exemption from duty covers all kinds of chassis with axles and wheels destined to be adapted to lorries for the transport of goods. |   |                  | 707  | Of felt.....1 00   |                  |
|  |   |                  | 708  | N.s.m.....0 70   |                  |
|  |   |                  | 709  | Hats of esparto, chip, prepared cotton cloth or paper pulp, with fittings or trimmings not containing feathers or silk.....each  | 0 70             |
|  |   |                  | 710  | Hats known as "jijipaja" or Panama hats, or imitation thereof, with or without fittings or ornaments.....each  | 3 00             |
|  |   |                  | 711  | Hats, with fittings or trimmings of all kinds.....1 70   |                  |
|  |   |                  | 712  | Hats or caps for miners or firemen.....kil. gross  | 0 40             |
|  |   |                  | 713  | Gilcoth of all kinds.....0 25  |                  |
|  |   |                  | 714  | Tents of all kinds, not including the poles for setting same.....kil. gross  | 0 40             |
|  |   |                  | 715  | Blank ink for printing or lithography.....Free.  |                  |
|  |   |                  | 716  | Candles or tapers of animal wax.....kil. gross   | 0 70             |
|  |   |                  | 717  | " " n.s.m.....0 20   |                  |
|  |   |                  | 718  | Concave or convex glasses and spectacle glass, even if with frames, handles or mountings of any kind.....kil. legal  | 1 50             |
| EXPORT DUTIES ON HIDES, SKINS, GUAYLE RUBBER AND TOBACCO.  |   |                  | EXPORT DUTIES ON HIDES, SKINS, GUAYLE RUBBER AND TOBACCO.                            |  |                  |
|  |   |                  | Hides, fresh and dry, of asses, horses, pigs and mules.....kil. gross                |  | 20               |
|  |   |                  | Goat and deer skins.....ad val.  |  | 20               |
|  |   |                  | Alligator, crocodile and lizard skins.....kil.                                       |  | 10               |
|  |   |                  | Ox and cow hides, fresh or dry.....ad val.   |  | 25               |
|  |   |                  | Wild skins (taking as the basis the value of goat and deer skins.....ad val.         |  | 10               |
|  |   |                  | Hides, unspecified.....kil. gross  |  | 20               |
|  |   |                  | Cuttings and all waste of skins, tanned or untanned.....kil. gross                   |  | 20               |
|  |   |                  | Guayle plants and other indiarubber yielding plants (on rubber contents).....ad val. |  | 6                |
|  |   |                  | Guayle rubber.....4  |  | 4                |
|  |   |                  | Tobacco in leaf, or manufactured.....kil. gross                                      |  | 0 75             |



## TARIFF.]

## GENERAL RULES FOR THE APPLICATION OF THE TARIFF.

*Goods specifically mentioned in the Tariff Index.*

I.—All goods mentioned in the Tariff Index annexed to the Tariff shall pay the duty stipulated in the heading of the Tariff to which they are referred.

*Classification of goods not specified in the Tariff.*

II.—Goods which are not mentioned in the Tariff nor in the Tariff Index shall be classified for duty by analogy or similarity to some class of goods specified in the Tariff, and the rules laid down in the Customs Regulations ("Ordenanza de Aduanas") for the assimilation of unspecified goods shall be followed.

*Definition of the expressions "of all kinds" and "not specially mentioned" found in the Tariff.*

III.—Goods mentioned in the Tariff or in the Tariff Index and accompanied by the words "of all kinds" shall pay the duties stipulated in the heading where they are specified, even if such goods are combined with some other materials, except precious metal. Goods may only contain gold, silver or platinum (without change of Tariff classification) in cases where the Tariff heading covering the goods expressly provides for such combination.

The expression "not specially mentioned" is used to avoid confusion with goods which, though of the same general description or of the same materials, are classified in the Tariff or Tariff Index under a separate heading by reason of certain special features which distinguish them from goods "not specially mentioned".

Thus, in certain cases, goods may be described as "of all kinds, not specially mentioned."

*Classification of articles, not specially mentioned, made of two or more materials.*

IV.—Articles composed of two or more materials, and which are not expressly mentioned in the Tariff or Tariff Index, shall pay the duty applicable to the material which predominates in weight, except in the case of goods containing skin, silk, ornaments or accessories of gold, silver, platinum or gilt or silvered metal.

The predominating material shall only be determined by the Customs in cases where the various materials forming the article can be separated without destroying the article. When this cannot be so done, it is open to the importer, verbally and at the time of Customs clearance, to authorise the separation of the component parts, even if the articles examined are damaged, if his interests are so served, as, for example, in the case of goods (such as padlocks, burners, handles for umbrellas, &c.) which are imported in large consignments which would otherwise pay, in excess duty at the higher rate, a sum obviously greater than the value of the articles examined.

When this examination cannot be made, such articles shall pay the highest rate of duty applicable to the various component parts.

*Classification of articles not fitted together.*

V.—When an article composed of various parts specified in the Tariff or Tariff Index is presented in an unmounted condition, and each part is declared separately, the duties shall be assessed at the rates applicable to each part, even if all the parts are in the same bale, &c., but provided they are wrapped up separately.

*Articles combined with scientific apparatus are subject to duty.*

VI.—Scientific apparatus (such as barometers, thermometers, or other), fitted or mounted in articles such as statues, candelabra, ink-stands, clocks, &c., &c., shall pay the duty applicable to the article of which they form part.

*Net weight.*

VII.—By net weight is to be understood the actual weight of the goods without internal packing and without receptacles or wrappings.

*Legal weight.*

VIII.—By legal weight is to be understood the weight of the articles including that of the internal packing, wrappings, bottles, boxes of cardboard, wool, or tin plate, straw or chip cover, in which the goods are packed inside the outer case which serves as the general receptacle for the goods.

When articles dutiable on legal weight have no interior packing and are imported loose (in bulk) inside the outer receptacle, alone or with the lining or box of zinc sheet or tin plate which is usually placed within the outer receptacle for the better preservation of the contents, the actual weight of the goods shall be taken as the legal weight. In reckoning the weight, no account shall be taken of the loose straw or chip in which parcels may be stowed inside the general or outer receptacle, nor of the weight of such outer case.

*Gross weight.*

IX.—By gross weight is to be understood the weight of the goods including all their internal or outer packings or wrappings, without deduction for any loose straw, &c., mats or hoops.

*Gross weight of goods "in bulk" or in dutiable receptacles.*

X.—Goods dutiable on gross weight shall pay duty on the actual weight of the goods when they arrive without wrappings or packings, or contained in receptacles which are liable to Customs duty.

*Measurements of fringes and hems to be included.*

XI.—When articles with fringes are dutiable by the square metre, the measurements are to include the fringes.

When duty is leviable on the net weight in relation with the square metre, the fringes are also to be included.

In the case of tissues such as handkerchiefs, sheets, towels, &c., having a hem more than 1 cm. in width, the dimensions which are to be declared and which are to serve as basis for the assessment of duty shall include the cloth used for the hems—but only the visible part thereof.

*Ordinary receptacles not to pay duty apart from contents.*

XII.—As ordinary receptacles shall be regarded jars, bottles or flasks of earthenware or glass, drums of iron, zinc, tin, copper or lead, boxes of wood, cardboard or tin plate, &c., which are suitable for the goods which they contain and which do not, in themselves, constitute merchandise imparting an augmented value to the contents, and which have no special use apart from the contents.

When goods contained in ordinary receptacles are dutiable on net weight, number or measurement, such receptacles shall not be subject to any import duty.

If the goods contained therein are dutiable according to gross weight, then such ordinary receptacles shall pay duty at the rate applicable to the contents.

*Special receptacles which are liable to higher duties than their contents are to be declared separately.*

XIII.—Receptacles other than the common receptacles referred to in Rule XII, which obviously do not correspond with the goods which they contain (whether because they possess a separate commercial value, or because they are "fancy" or "luxury" packing, or because they can be used otherwise than as packings), and which, taken separately, would be subject to a higher rate of duty than the contents, must be declared separately for the purpose of the levy of duty at the appropriate rate.

*Specified outer-packings to be dutiable.*

XIV.—When articles specified in the Tariff (such as money boxes, trunks, valises, furniture, &c.), as imported, constitute outer packings of other goods, they shall pay the duty to which they are liable according to the Tariff, and no allowance shall be made in respect thereof as tare.

*Classification of cloths or cloth sacks used for covering goods.*

XV.—Cloths which are used as protective coverings for goods inside packages must be declared and must pay the duty prescribed therefor in the Tariff whatever be the quantity or kind of the cloth, except in the case of waterproof, oiled or tarred cloths which serve the sole purpose of protecting the goods from outside moisture and are present only in a quantity strictly necessary for this purpose. Nor is any deduction for payment of duty necessary in respect of coarse interior sacks of late cloth or of white and plain cotton cloth, when goods have a double receptacle, as in the case of paraffin wax, sulphur, &c., where there is an inner sack and also an outer one.

When goods imported in double packing are dutiable on legal weight the interior sack shall be included in such legal weight.

*Cloths and articles of linen mixed with cotton.*

XVI.—Cloths and articles of linen, hemp or similar vegetable fibres containing an admixture of cotton in any proportion, which are not provided for in the Tariff or Tariff Index, shall pay the duties applicable to cloths and articles of pure linen.

*Tissues of wool with admixture other than silk or precious metal.*

XVII.—Tissues of wool with showers ("lucen") of other material (except precious metal), and also those tissues which contain, in the texture, an admixture of cotton, artificial silk, linen, hemp or other similar vegetable fibre, in any proportion, shall pay the duty applicable to tissues of pure wool.

*Ribbons of mixed silk.*

XVIII.—Only ribbons in which the warp or weft is composed wholly of threads of cotton, linen or wool shall be regarded as ribbons of silk with admixture of cotton, linen or wool.

*Tissues and articles of silk with admixture of cotton, linen, or wool shall be considered as those in which the admixture occurs throughout the texture or in various parts thereof. Those which contain such admixture only in the borders shall pay the duties applicable to cloths or articles of pure silk.*

XIX.—As *"cortes de vestido"* are to be considered those articles which (packed in cardboard boxes or otherwise) are so disposed, pinned or tacked (showing the shape of the blouse or skirt, &c.), and of which the trimmings are so arranged that the article, as presented to the Customs, is properly displayed and can be seen to be intended to form a particular garment. Otherwise, if it is only a question of tissues not disposed in the form of a garment and with trimmings separate or so arranged that form a separate use may be made of them, then the tissue shall be subject to duty according to kind, and the trimmings shall pay duty separately, according to kind.

*Classification of cotton or linen handkerchiefs.*

XXI.—Handkerchiefs of cotton or linen tissue, even if having merely an edging of tissue other than plain, or of open-work or embroidered tissue, are to be regarded, and assessed for duty, as handkerchiefs made of tissue other than plain, or of open-work or embroidered tissue, as the case may be.

Handkerchiefs are to be regarded as embroidered if they have "alforzas" or embroidery, however small these may be, and even if they only occur in the form of initials or ornaments in one corner.

When handkerchiefs have a plain chain-stitch in place of the hem, no account shall be taken of such chain-stitch, and the handkerchiefs shall pay the duty applicable, according to the kind of the cloth.

Handkerchiefs which have undergone only the drawn work necessary to form the needlework known as "dobladillo de ojos" shall not be considered as open-work.

White or design or working in colour shall be classed as handkerchiefs made of coloured tissues.

*Settings and mountings of earthenware and glassware.*

XXII.—By "setting" or "mounting" is to be understood the metal part which is fixed to an article of glass or porcelain, which serves as an ornamentation or as a support, and which forms an integral part of the article.

The following are not regarded as "settings" or "mountings," viz.: such pins or screws which connect two or more parts, small knobs, nor lids of flasks, bottles, vases, jars or inkstands.

*Classification of articles of metal painted or furnished with metallic coating.*

XXIII.—Except in the case of gilt or silvered metal wares and of tinplate in painted sheets, all articles of metal coated with aluminium, copper or tin, or nickel, or painted, shall pay the duty assigned to articles of the metal of which they are made.

• The expression "*cortes de vestido*" occurs in Tariff Nos. 343-4, 396-7, 434-5 and 490-1. Regard should be had to the explanation contained in Note XX, when referring to these Tariff Nos.

*Specified spare repair parts are dutiable separately.*

XXIV.—When articles specified in the Tariff are imported, as accessories, with machinery and apparatus, and in larger quantities than are absolutely necessary for the installation of the machine or apparatus, such as screws, bolts, tubes, wrenches, &c., such excess quantities shall be subject to duty at the rate prescribed for such articles.

*Articles subject to various rates of duty.—Exceptions in the Index.*

XXV.—In all Tariff headings where an article is subject to different rates of duty, varying with the weight of the articles, the duties shall be assessed in the manner indicated by applying the highest rate of duty to the limit of weight prescribed therefor, and in the case of articles whose net weight exceeds the lower limit, by applying the lower duty or duties, to the number of kilograms remaining. In these latter cases, the consignee shall declare the number of complete articles imported. Goods which are specifically referred to (in the Tariff Index) to a particular heading of the kind referred to above shall only pay the duty applicable to that heading, whatever the weight of the individual articles may be.

*Method of packing articles of cotton, wool, linen, silk, and jewellery of precious metal.*

XXVI.—In the case of articles of cotton, linen, wool or silk, such as yarns in balls or in skeins, corals, lace, ornaments, trimmings, fringes, ribbons, embroidered insertions, or any other manufactures which are imported in the form of packages, packed by applying the same rate of duty, the only rates of duty, are not packed so that each packet or carton contains only goods coming under one Tariff heading, the highest duty applicable shall be levied, even if the Customs declaration specifies the weights, measurements, quantities, names, materials and kind of each of the different classes of goods.

In the same way, when imported jewellery and wares of precious metals are packed together in boxes, packets or cartons, and there is not marked on each receptacle the kind and net weight of the different kinds of wares contained therein, even if exact particulars for the determination of the duties are given in the Customs declaration, the contents of each box, packet or carton shall pay the duty prescribed by the Tariff for the most highly taxed article contained therein.

Cases with linings of leather or silk shall be subject to duty separately when the jewellery is dutiable, but if the jewellery is not dutiable on legal weight, the weight of the cases shall be included in such legal weight, unless the cases are packed separately from the jewellery.

*Embroidery on tissues and articles.*

XXVII.—Embroidery is a working in relief executed by hand or by mechanical means by means of threads independent of the tissue, on cloth which is completely finished. For the purpose of the Customs Tariff Law, tissues and articles shall be considered as embroidered if they have designs in relief, filled in or outlined, formed by means of threads, chain stitches, or cords of any material or by means of applications of glass, porcelain, metal, rubber, composition, or of cuttings of other tissues. As embroidered tissues or articles are to be regarded those which have embroidered patterns either in the borders (forming an edging) or over the whole of the texture, and also those which, as in the case of towels,

aprons, sheets, table covers, pillow cases, &c., only have embroidered letters or ornaments in the corners or on some portion of their surface.

In the case of embroideries made with metal threads, the core (nucles) shall not be taken into account, even if it consists of silk. The same rule applies in the case of embroideries made with covered cording, so that embroidery made with cording covered with silk is regarded as silk embroidery, even if the core is of cotton, wool or linen.

*Fittings or accessories of precious metal, of gilt or silvered common metal, of silk or of skin, contained in goods specially mentioned in the Tariff.*

XXVIII.—Inasmuch as the Tariff specially provides for the Customs classification of (and prescribes special duties for) articles containing precious metal, silk, skin, or gilt or silvered metal parts, the negative phrases, such as "not being of gold, silver or platinum," "not gilt nor silvered," "not containing silk or skin," are omitted from the Tariff headings where articles not including such materials are specified. Articles or wares having accessories or ornaments of the materials in question are only included in the headings relating to the articles or wares when the heading expressly and definitely so stipulates; except in cases where the phrase "of all kinds" is used in reference to articles which, in accordance with Rule III. above, may contain silk, skin, or parts of gilt or silvered common metal.

To the case of articles for which there is an exclusive classification, such as belts, suspenders, garters, braces, corsets, umbrellas, &c., and in the make-up of which metal fittings are necessary, the presence of such fittings (unless they are of precious metals), including those of gilt or silvered metals, does not affect the Tariff classification of the articles, since in cases where the presence of metal accessories does affect the classification of goods (as in the case of ribbons, trimmings, &c.), the Tariff contains express provision to that effect.

*Declaration of cotton thread on reels.*

XXIX.—When cotton thread is imported on reels, the declaration must specify the number of reels contained in each package, and the length of thread on each reel.

*Classification of samples and cases of samples.*

XXX.—Samples which have been rendered useless as merchandise (viz. those referred to in Tariff No. 699) shall enjoy the exemption from import duty accorded by the General Customs Regulations.

Cases of samples, and samples of goods, complete or capable of being used, and samples of wines, spirits, perfumery, &c., must be declared with all the particulars required by law in the case of ordinary goods, and such samples shall pay the duties applicable, and it is forbidden in any case to render the goods useless at the time of Customs clearance, by means of cutting, perforation or otherwise.

When cases of samples contain handkerchiefs, shawls, socks or stockings, shirts, fancy goods, hardware or small wares, and, in general, all articles which, not being rendered unfit for use, are subject to various rates of duty, and are not properly separated when presented to the Customs, the whole collection of samples is to pay the rate of duty applicable to the most highly taxed article comprised in the collection.

Note.—All dutiable goods imported or exported by parcel post shall be subject to a surtax of 25 per cent. of the total amount of duty.

## THE UNITED STATES

## ALPHABETICAL INDEX TO THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

NOTE.—The articles appearing in the Free List, being alphabetically arranged, are not included in this index

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| Reapers                                    | 391                     | Spirits                      | 237-240            | Tires, iron or steel                     | 142           | Yolk of eggs                           | 20               |
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## MONEY, WEIGHTS AND MEASURES.—1 Dollar (100 cents.)

|               |                |          |                          |
|---------------|----------------|----------|--------------------------|
| 1 wine gall-n | = 0.33 gallon. | 1 bushel | = 0.269 imperial bushel. |
| 1 ale "       | = 1.017 "      |          |                          |
| 1 short ton   | = 2,000 lb.    | 1 long " | = 2,240 "                |

FOR FREE LIST, SEE END OF TARIFF.

Act of Congress approved October 3rd, 1913.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided, or in the second section of this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except Alaska and the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedule and paragraphs of the dutiable list of this section prescribed, namely:—

| Nos.   | Classification. | Rates of duty. Dols. cts. | Nos.   | Classification. | Rates of duty. Dols. cts. |
|--|-----------------|---------------------------|--|-----------------|---------------------------|
| 1 Acids:   |                 |                           | 5 compounds, preparations, mixtures and salts, and combinations thereof not specially provided for in this section   |                 | 15 % ad val.              |
| Boric acid   | .. lb.          | 0 00                      | 6 Alumina, hydrate of, or refined bauxite  |                 | 15 % ad val.              |
| Chloric acid   | .. 0 03         |                           | Alum, alum cake, patent alum, sulphate of alumina, and aluminum cake, and all other manufactured compounds of alumina not specially provided for in this section |                 | 15 % ad val.              |
| Formic acid  | .. 0 01         |                           | 7 Ammonia:   |                 |                           |
| Galic acid   | .. 0 06         |                           | Carbonate of, and muriate of   | .. lb.          | 0 00                      |
| Lactic acid  | .. 0 06         |                           | Phosphate  | .. 0 01         |                           |
| Oxalic acid  | .. 0 01         |                           | Liquid anhydrous   | .. 0 02         |                           |
| Pyrogallic acid  | .. 0 12         |                           | Ammoniacal gas-liquor  | .. 10 % ad val. |                           |
| Salicylic acid   | .. 0 02         |                           | 8 Argols or crude tartar or wine lees crude or partly refined: Containing not more than 90 per cent. of potassium bitartrate                                     |                 | 5 % ad val.               |
| Tannic acid and tannin   | .. 0 05         |                           | Containing more than 90 per cent. of potassium bitartrate, cream of tartar, and Rochelle salts or tartarate of soda and potassa                                  | .. lb.          | 0 02                      |
| Tartaric acid  | .. 0 03         |                           | Calcium tartarate crude  |                 | 5 % ad val.               |
| All other acids and acid anhydrides not specially provided for in this section |                 | 15 % ad val.              |  |                 |                           |
| 2 Acetic anhydrid  | .. lb.          | 0 01                      |  |                 |                           |
| 3 Acetone  | .. 0 01         |                           |  |                 |                           |
| 4 Dried egg albumen  | .. 0 03         |                           |  |                 |                           |
| 5 Alkalies, alkaloils, and all chemical and medicinal                          |                 |                           |  |                 |                           |

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| Nos. | Classification.   | Rates<br>of duty.<br>Dols. cts.                                      | Nos. | Classification.   | Rates<br>of duty.<br>Dols. cts.  |
|------|---|--|------|---|--|
| 9    | Balsams: Copalib, fir or Canada, Peru, tolu, and all other balsams which are natural and uncomounded and not suitable for the manufacture of perfumery and cosmetics:<br>If in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section .....<br>If advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this Section .....<br><i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph. | 10 % ad val.<br>15 % ad val.   | 26   | Colouring for brandy, wine, beer, or other liquors of chief value .....<br>27 Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibres, dried insects, graies, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of moroid growth, and weeds; any of the foregoing which are natural and uncomounded drugs and not edible, and not specially provided for in this Section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture .....<br><i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph. | 10 % ad val.<br>40 % ad val.<br>10 % ad val.   |
| 10   | Barium: .....lb.<br>Chloride of .....lb.<br>Dioxide of .....lb.<br>Carbonate of precipitated .....lb.   | 0 00½<br>0 01½<br>15 % ad val.<br>15 % ad val.                       | 28   | Ergot .....lb.  | 0 10   |
| 11   | Blacking of all kinds .....lb.<br>Polishing powders and all creams and preparations for cleaning or polishing, not specially provided for in this Section .....<br><i>Note.</i> —No preparations containing alcohol shall be classified for duty under this paragraph.  | 15 % ad val.<br>15 % ad val.   | 29   | Ethers:<br>Sulphuric .....lb.<br>Amyl nitrite .....lb.<br>Amyl acetate and ethyl acetate or acetic ether .....lb.<br>Ethers and esters of all kinds not specially provided for in this Section .....<br><i>Note.</i> —No article containing more than 10 per cent. of alcohol shall be classified for duty under this paragraph.  | 0 04<br>0 05<br>20 % ad val.<br>20 % ad val.   |
| 12   | Bleaching powder or chloride of lime .....lb.   | 0 00½  | 30   | Extractions and decoctions of nutgalls, Persian berries, saunae, logwood and other dyewoods, and all extracts of vegetable origin suitable for dyeing, colouring or staining, not specially provided for in this section: all the foregoing not containing alcohol, and .....lb.  | 0 00½<br>15 % ad val.  |
| 13   | Caffeine .....lb.<br>Compounds of caffeine .....lb.<br>Impure tea, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16th, 1908 .....lb.   | 1 00<br>25 % ad val.<br>0 01   | 31   | Extract of chlorophyll .....lb.<br>Saffron & Safflower, and extract of, and saffron cake .....lb.<br><i>Note.</i> —No article containing alcohol shall be classified for duty under this paragraph.   | 10 % ad val.<br>15 % ad val.   |
| 14   | Calomel, corrosive sublimate, and other mercurial preparations .....lb.   | 15 % ad val.   | 32   | Formaldehyde solution containing not more than 40 per cent. of formaldehyde, or formaline .....lb.  | 0 01<br>0 00½  |
| 15   | Chalk, precipitated, suitable for medicinal or toilet purposes; chalk put up in the form of cubes, blocks, sticks, or discs, or otherwise, including talcoid, billiard, red and other manufactures of chalk not specially provided for in this Section .....lb.   | 25 % ad val.   | 33   | Fusel oil, or amyl alcohol .....lb.   | 0 01   |
| 16   | Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavouring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this Section: .....lb.<br>If containing 20 % of alcohol or less .....lb.<br>Containing more than 20 % and not more than 50 % of alcohol .....lb.<br>Containing more than 50 % of alcohol .....lb.  | 0 10<br>20 % ad val.<br>0 20<br>20 % ad val.<br>0 40<br>20 % ad val. | 34   | Gelatin, gum, and glue size:<br>Valued not above 10 cents per pound .....lb.<br>Valued above 10 cents per pound and not above 25 cents per pound .....lb.<br>Valued above 25 cents per pound .....lb.<br>Manufactures of gelatin or manufactures of white gelatin is the component material of chief value .....lb.<br>Inglasses and prepared fish sounds .....lb.<br>Agar-agar .....lb.  | 0 01<br>15 % ad val.<br>25 % ad val.<br>25 % ad val.<br>25 % ad val.<br>20 % ad val. |
| 17   | Chemical and medicinal compounds, combinations and all similar articles suitable for use in this Section, except soap, whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per cent. <i>ad valorem</i> . Provided, that chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in panies, pills, tablets, lozenges, troches, anapoules, jubes, or similar forms, shall be dutiable at not less than 25 per cent. <i>ad valorem</i> .  |  | 35   | Glycerine: .....lb.<br>Crude, not purified .....lb.<br>Refined .....lb.   | 0 01<br>0 02   |
| 18   | Chloral hydrate, salol, phenolphthalein, urea, terpin hydrate, acetanilid, acetphenetidol, antipyrin, glycerophosphoric acid and salts, and compounds thereof, acetylsalicylic acid, aspirin, guaiac carbonate, and thymol .....lb.   | 25 % ad val.   | 36   | Gums:<br>Amber, and amberoid unmanufactured, or crude gum, not specially provided for in this Section .....lb.<br>Arabic, or Senegal .....lb.<br>Camphor, crude, natural .....lb.<br>Camphor, refined and synthetic .....lb.<br>Chicle: .....lb.<br>Crude .....lb.<br>Refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing .....lb.<br>Dextrine, made from potato starch or potato flour .....lb.<br>Dextrine not otherwise provided for, burnt starch, or British gum, dextrine substitutes, and soluble or chemically modified starch .....lb.   | 0 02<br>0 01<br>0 01<br>0 05<br>0 15<br>0 20<br>0 01½<br>15 % ad val.                |
| 19   | Chloroform .....lb.<br>Carbonyl tetrachloride .....lb.  | 0 02<br>0 01   | 37   | Iruk and leek powders .....lb.  | 15 % ad val.   |
| 20   | Coal-tar dyes or colours, not specially provided for in this Section .....lb.   | 30 % ad val.   | 38   | Iodoform, and potassium iodide .....lb.   | 0 15   |
| 21   | All other products or preparations of coal-tar, not in this Section .....lb.  | 15 % ad val.   | 39   | Leaves and roots:<br>Buchu leaves .....lb.<br>Cocoa leaves .....lb.<br>Gentian .....lb.<br>Licorice .....lb.<br>Sarsaparilla root .....lb.  | 0 10<br>0 10<br>0 00½<br>0 00½<br>0 01   |
| 22   | Coal-tar distillates, not specially provided for in this Section: benzol, naphthol, resorcin, toluol, xylol: all the foregoing not medicinal and not colours or dyes .....lb.   | 5 % ad val.  | 40   | Licorice, extracts of, in pastes, rolls or other forms .....lb.   | 0 01   |
| 23   | Coal-tar products known as aniline oil and salts, toluidine, xylidine, cumidine, bitrirotolol, binitrobenzol, benidine, toluidine, dianisidine, naphthylamine, diphenylamine, benzaldehyde, benzyl chloride, nitrobenzol and nitrotozol, naphthylaminosulphonic acids and their sodium or potassium salts, naphthylsulphonic acids and their sodium or potassium salts, anilinosulphonic acids and their sodium or potassium salts, anilinosulphonic acids and their sodium or potassium salts, dimethylaminosulphonic acids, bitrirotololbenzol, dimethylaminosulphonic acids, metaoic acid, parnitraniline, dimethylamine; all the foregoing not medicinal and not colours or dyes .....lb.   | 10 % ad val.   | 41   | Lime, citrate of .....lb.   | 0 01   |
| 24   | Cobalt, oxide of .....lb.   | 0 10   | 42   | Magnesia: .....lb.<br>Calcined .....lb.<br>Carbonate of, pure .....lb.<br>Sulphate of, or Epsom salts .....lb.  | 0 03½<br>0 01½<br>0 00½<br>0 00½   |
| 25   | Collodion and all other liquid solutions of pyroxilin, or of other cellulose esters, or of cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not finished, wholly or partly, and not made into finished or partly finished articles .....lb.<br>If polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxilin or other cellulose esters, by   | 15 % ad val.<br>25 % ad val.   | 43   | Menthol .....lb.  | 0 50   |
|      |   |  | 44   | Oils rendered:<br>Sole, seal, herring, and other fish oil, not specially provided for in this Section .....gal.<br>Whale oil .....lb.<br>Sperm oil .....lb.<br>Wool grease, including that known commercially as degreas or brown wool grease:<br>Crude and not refined or improved in value or condition .....lb.<br>Refined or improved in value or condition, and not specially provided for in this Section .....lb.<br>Lard .....lb.<br>All other animal oils, rendered oils and greases, and all combinations of the same, not specially provided for in this Section .....lb.  | 0 03<br>0 05<br>0 08<br>0 04<br>0 00½<br>0 01<br>15 % ad val.                        |
|      |   |  | 45   | Oils, expressed:<br>Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, and scraps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble greases used in the processes of softening, dyeing or finishing, not specially provided for in this section .....gal.<br>Castor oil .....gal.   | 25 % ad val.<br>0 12   |

## SCHEDULE A.—CHEMICALS, OILS AND PAINTS continued.

| Nos.  | Classification.   | Rates of duty.<br>Dols. cts. | Nos.   | Classification.                                     | Rates of duty.<br>Dols. cts. |
|---|---|------------------------------|--|---|------------------------------|
|   | Flaxseed and linseed oil, raw, boiled or oxidised   |                              | 57 Lead:   |   |                              |
|   | Poppy-seed oil, raw, boiled or oxidised, of $\frac{3}{4}$ lb. gall. of oil  | 0 10                         |  | Acetate of, white                                   | 1b.                          |
|   | and peanut oil  | 0 06                         |  | Nitrate of  | 0 014                        |
|   | Hempseed oil  | 0 03                         |  | Acetate of, brown, grey or yellow                   | 0 01                         |
|   | Almond oil, sweet   | 0 05                         |  | All other lead compounds not specially provided for | 0 01                         |
|   | Sesame or sesamum seed or bean oil  | 0 01                         | 58 Varnishes, including so-called gold size or japan   | 20 % ad val.  |                              |
|   | Oilve oil:  |                              | Note.—Spirit varnishes containing less than 10 per cent. of methyl alcohol of the total alcohol contained therein  | 10 % ad val.  |                              |
|   | Not specially provided for in this Section  |                              |  |   |                              |
|   | In bottles, jars, kegs, tins or other packages having a capacity of less than 5 standard gallons each   | 0 20                         | 59 Vermilion reds, containing quicksilver, dry or ground in oil or water   | 1 25 % ad val.                                      |                              |
|   | All other expressed oils and all combinations of the same, not specially provided for in this Section   | 0 30                         | Vermilion reds, not containing quicksilver but made of lead or containing lead   | 15 % ad val.  |                              |
| 46 Oils, distilled and essential:   |   | 15 % ad val.                 | 60 Whiting and Paris white, dry, and chalk, ground or boiled   | 25 % ad val.  |                              |
|   | Orange and lemon  | 10 % ad val.                 | Whiting and Paris white, ground in oil, or putty   | 0 004   |                              |
|   | Peppermint  | 0 25                         | 61 Zinc, oxide of, and pigments containing zinc, but not containing more than 5 per cent. of lead:   | 15 % ad val.  |                              |
|   | Mace oil  | 0 06                         | Ground dry   |   |                              |
|   | Almond, bitter; amber; ambergris; anise or anise seed; bergamot; camomile; caraway; cassia; cinnamon; cedar; citronella and lemon grass; civet; feijuel; jasmine or jasminine; juniper; lavender, and aspic or spike lavender; limes; neroli or orange flower; orrisannum, red or white; rose-mary or antoth; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this Section | 20 % ad val.                 | Ground in or mixed with oil or water, lithopone and white sulphide of zinc   | 10 % ad val.  |                              |
|   | Note.—No article containing alcohol shall be classified for duty under this paragraph.  |                              | 62 Zinc, chloride of and sulphate of   | 15 % ad val.  |                              |
| 47 Opium, crude or unmanufactured, and not adulterated, containing 9 % and over of morphia  |   | 3 00                         | 63 Emanuel paints and all paints, colours, pigments, staves, crayons, including charcoal crayons or fusains, snails, and frostings, and all ceramic and glass fluxes, glazes, enamels, and colours, whether crude, dry, mixed, or ground with water or oil or with solvents other than oil, not specially provided for in this Section               | 0 004   |                              |
| Opium of the same composition, dried to contain 15 per cent. or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured   |   | 4 00                         | All paints, colours and pigments, commonly known as artists' paints or colours, whether in tubes, pans, cakes or other forms, this number includes small boxes containing water colours of good quality and articles incidental to their use, designed, adapted, and used for elementary instruction in art, and used to some extent also by artists | 15 % ad val.  |                              |
| Morphia or morphia, sulphate of, and all alkalis of opium, and salts and esters thereof   |   | 3 00                         | All colour lakes, whether dry or in pulp, not specially provided for in this Section   | 20 % ad val.  |                              |
| Cocaine, ecgonine, and all salts and derivatives of the same  |   | 2 00                         | 64 Potash:   |   |                              |
| Aqueous extract of opium, for medicinal uses, and tincture of, as ladanum, and other liquid preparations of opium, not specially provided for in this Section   |   | 60 % ad val.                 | Bicarbonate of, refined  | 0 004   |                              |
| Opium containing less than 9 per cent. of morphia   |   | 6 00                         | Chlorate of  | 0 004   |                              |
| Note.—Preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.   |   |                              | Chromate and bichromate of   | 0 01  |                              |
| Provided, that nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9th, 1909.  |   |                              | Nitrate of, or sulphate, refined   | 7 00  |                              |
| 48 Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing:                   |   |                              | Pernanganate of  | 0 01  |                              |
| If containing alcohol   |   | 0 40                         | Prussiate of   |   |                              |
| If not containing alcohol   |   | 60 % ad val.                 | Red  | 0 02  |                              |
| Floral or flower waters containing no alcohol, not specially provided for in this Section   |   | 60 % ad val.                 | Yellow   | 0 01  |                              |
| 49 Ambergris, enfourage grenses and floral essences by whatever method obtained; flavouring extracts, much, ground or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this Section |   | 20 % ad val.                 | 55 Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver, or tin constitute the element of chief value  | 10 % ad val.  |                              |
| 50 Plasters, healing or enervative, of all kinds, and court-plaster   |   | 20 % ad val.                 | Perfumed toilet soaps  | 30 % ad val.  |                              |
| 51 Baryta, sulphate of, or barytes, including barytes earth:  |   | 15 % ad val.                 | Medicinal soaps  | 20 % ad val.  |                              |
| Unmanufactured  |   | 15 % ad val.                 | Castile soap and unperfumed toilet soap  | 10 % ad val.  |                              |
| Manufactured  |   | 20 % ad val.                 | All other soaps and soap powders not specially provided for in this Section  | 5 % ad val.   |                              |
| Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime  |   | 20 % ad val.                 | 56 Soda:   |   |                              |
| 52 Blues, such as Berlin, Prussian, Chinese, and all others containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water   |   | 20 % ad val.                 | Benzate of   | 0 05  |                              |
| Ultramarine blue, whether dry, in pulp, or ground in mixed with oil or water, and wash blue containing ultramarine  |   | 15 % ad val.                 | Chlorate of, and nitrate of  | 0 004   |                              |
| 53 Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas-black and lamp-black, dry or ground in mixed with oil or water  |   | 15 % ad val.                 | Bicarbonate of, or supercarbonate of, or sesquicarbonate of, or superoxide of, or caustic; phosphate of; hyposulphate of; sulphide of, and sulphite of   | 0 004   |                              |
| 54 Chrome yellow, chrome green, and all other chrome colours in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry or ground in or mixed with oil or water   |   | 20 % ad val.                 | Chromate and bichromate of, and yellow prussiate of  | 0 004   |                              |
| 55 Ochre and ochrey earths, sienna and sienna earths, and umber and umber earths  |   | 5 % ad val.                  | Borate of, or borax refined; carbonate of, monohydrate and sesquicarbonate of; and soda and soda crystals  | 0 004   |                              |
| Spanish brown, Venetian red, and coleothor or oxide of iron, not specially provided for in this Section   |   | 10 % ad val.                 | 57 Sulphate of soda, crystallised, or Glauber salts  | 1 00  |                              |
| 56 Lead pigments: Litharge, orange mineral, red lead, white lead, and all pigments containing lead, dry or in pulp, and ground or mixed with oil or water, not specially provided for in this Section   |   | 25 % ad val.                 | 58 Sponges:  |   |                              |
|   |   |                              | Trimmed or untrimmed but not advanced in value by chemical processes   | 10 % ad val.  |                              |
|   |   |                              | Bleached sponges and sponges advanced in value by processes involving chemical operations, manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Section  | 15 % ad val.  |                              |
|   |   |                              | 59 Talcum, ground, in powder, and French chalk, cut, powdered, washed or pulverised  | 15 % ad val.  |                              |
|   |   |                              | 70 Vanilla   | 15 % ad val.  |                              |
|   |   |                              | Vanilla beans  | 0 50  |                              |
|   |   |                              | Tonka beans  | 0 25  |                              |

SCHEDULE B.—EARTHEN, EARTHENWARE AND GLASSWARE.

|   |  |  |   |              |
|---|--|--|---|--------------|
| 71 Firebricks, magnesite brick, chrome brick and brick not specially provided for in this Section |  |  | Not glazed, enameled, painted, vitrified, ornamented or decorated in any manner   | 10 % ad val. |
|   |  |  | Glazed, enameled, painted, vitrified, ornamented or decorated in any manner, and both brick   | 15 % ad val. |
| 72 Tiles, plain or glazed, one colour, exceeding 2 square inches in size                          |  |  | Tiles, glazed, ornamented, enameled, painted, enameled, vitrified, semi-vitrified, decorated, encaustic, ceramic, mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles | 0 01         |
|   |  |  | Tiles wholly or in part of ceramic  | 0 05         |
|   |  |  | So-called quarries or quarry tiles  | 20 % ad val. |
|   |  |  | Mantels, friezes and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles  | 36 % ad val. |
| 73 Lime   |  |  | 74 Plaster rock or gypsum   | 5 % ad val.  |
|   |  |  | Crude   | 10 % ad val. |
|   |  |  | Ground or calcined  | 10 % ad val. |

## SCHEDULE B.—EARTHES, EARTHENWARE AND GLASSWARE.

|  |              |  |
|--|--------------|--|
| 71 Firebricks, magnesite brick, chrome brick and brick not specially provided for in this Section:   |              |  |
| Not glazed, enamelled, painted, vitrified, ornamented or decorated in any manner   | 10 % ad val. |  |
| Glazed, enamelled, painted, vitrified, ornamented or decorated in any manner, and both brick   | 15 % ad val. |  |
| 72 Tiles, plain unglazed, one colour, exceeding 2 square inches in size  | 0 01         |  |
| Tiles, glazed, ornamented, enamelled, vitrified, enameled, vitrified, semi-vitrified, decorated, encaustic, ceramic, mosaic, flint, spar, enbossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles | 0 05         |  |
| Tiles wholly or in part of cement  | 0 05         |  |
| So-called quarries or quarry tiles   | 20 % ad val. |  |
| Mantels, friezes and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles   | 30 % ad val. |  |
| 73 Limes   | 5 % ad val.  |  |
| 74 Plaster rock or gypsum  | 10 % ad val. |  |
| Crude  | 10 % ad val. |  |
| Ground or calcined   | 10 % ad val. |  |



THE UNITED STATES.

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## SCHEDULE B.—EARTHEN, EARTHENWARE AND GLASSWARE—continued.

| Nos. | Classification.  | Rates of duty.<br>Dols. cts.    |
|------|--|---------------------------------|
|      | Penholder racks or stands in chief value of glass, with gold or silver plated metal rim  | 30 % <i>ad val.</i>             |
|      | All glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this Section  | 30 % <i>ad val.</i>             |
| 96   | Fusible and glass enamel not specially provided for in this Section  | 20 % <i>ad val.</i>             |
|      | Opal or cylinder glass tiles or tiling   | 30 % <i>ad val.</i>             |
| 97   | Marble, breccia and onyx in blocks, rough or squared only  | 0 50                            |
|      | Marble, breccia, and onyx, sawed or dressed, over 2 inches in thickness  | 0 75                            |
|      | Slabs or paving tiles of marble or onyx, containing not less than 4 superficial inches   | 0 06                            |
|      | If not more than 1 inch in thickness   | 0 08                            |
|      | If more than 1 inch and not more than 1½ inches in thickness   | 0 10                            |
|      | If more than 1½ inches and not more than 2 inches in thickness   | 0 02                            |
|      | If rubbed in whole or in part  | in addition to the above rates. |
|      | Mosaic cubes of marble or onyx, not exceeding 2 cubic inches in size:  |                                 |
|      | If loose   | 20 % <i>ad val.</i>             |
|      | If attached to paper or other material   | 35 % <i>ad val.</i>             |
| 98   | Marble, breccia, mount, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, or other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semi-precious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewellery, not specially provided for in this Section | 45 % <i>ad val.</i>             |
| 99   | Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for in this Section:  |                                 |
|      | Hewn, dressed, or polished, or otherwise manufactured  | 25 % <i>ad val.</i>             |
|      | Unmanufactured, or not dressed, hewn, or polished  | 0 03                            |
| 100  | Grindstones, finished or unfinished  | 1 50                            |
| 101  | Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Section   | 10 % <i>ad val.</i>             |

## SCHEDULE C.—METALS AND MANUFACTURES OF.

|     |   |                     |
|-----|---|---------------------|
| 102 | Chromite or chromium metal, ferrochrome or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, tantalum, tantalum, tungsten or wolfram metal  | 15 % <i>ad val.</i> |
|     | Ferrosilicon  | 15 % <i>ad val.</i> |
|     | Other alloys used in the manufacture of steel, not specially provided for in this Section   | 15 % <i>ad val.</i> |
| 103 | Muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron, not specially provided in this Section   | 5 % <i>ad val.</i>  |
| 104 | Beams, girders, joists, angles, channels, car-truck channels, T, columns and posts or parts or sections of columns and posts, deck and bulb beams, sashes, frames, and building frames, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured   | 10 % <i>ad val.</i> |
| 105 | Boiler or other plate iron or steel and strips of iron or steel, not specially provided for in this Section; sheets of iron or steel, common or black, of whatever dimensions whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise, or unshaped, and skelp iron or steel, whether sheared or rolled in grooves, or otherwise   | 12 % <i>ad val.</i> |
| 106 | Iron or steel anchors or parts thereof  | 12 % <i>ad val.</i> |
|     | Forgings of iron or steel, or of combined iron and steel, but not machined, toolled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this Section   | 12 % <i>ad val.</i> |
|     | Antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof  | 55 % <i>ad val.</i> |
| 107 | Hoop, band, or scroll iron or steel not otherwise provided for in this Section, and barrel hoops of iron or steel wholly or partly manufactured   | 10 % <i>ad val.</i> |
| 108 | Railway fishplates or splice bars made of iron or steel   | 10 % <i>ad val.</i> |
| 109 | All iron or steel sheets, plates, or strips, and all hoop, band, or scroll iron or steel, when galvanized or coated with zinc, spelter, or other metals, or any alloy of these metals; sheets or plates composed of iron, steel, copper, nickel or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling or wetting; sheets of iron or steel, polished, planished, or glazed, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold-hammered, blined, brightened, tempered or polished by any process to such perfected surface finish or polish better than the grade of cold-rolled, smoothed only; and sheets or plates of iron or steel, or tuggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any |                     |

| Nos. | Classification.   | Rates of duty.<br>Dols. cts. |
|------|---|------------------------------|
|      | other process, and commercially known as tin plates,terne plates, and tuggers tin, and tinplates coated with metal, and metal sheets decorated in colours or coated with nickel or other metals by dipping, printing, stencilling, or other process   | 15 % <i>ad val.</i>          |
| 110  | Steel bars, and tapered or bevelled bars; mill shutting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer moulds or swaged steel; gun-barrel moulds not in bars; all descriptions and shapes of dry sand, loam, or iron moulded steel castings, sheets and plates, all the foregoing if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys  | 8 % <i>ad val.</i>           |
|      | Steel ingots, cogel ingots, blooms and slabs, die blocks or blanks; billet sand bars and tapered or bevelled bars; pressed, sheared or stamped shapes not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer moulds or swaged steel; gun-barrel moulds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron moulded castings, sheets and plates; rolled wire rods in coils or bars, not smaller than 3/16 inch in diameter, and steel not specially provided for in this Section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys | 15 % <i>ad val.</i>          |
| 111  | Steel wool or steel shavings  | 20 % <i>ad val.</i>          |
| 112  | Grit, shot and sand made of iron or steel, that can be used as abrasives  | 30 % <i>ad val.</i>          |
| 113  | Rivet, screw, fence, wire, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to 6 inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished, in any way in addition to the ordinary process of hot rolling or hammering, not specially provided for in this Section  | 10 % <i>ad val.</i>          |
|      | Note.—All round iron or steel rods smaller than 20/100ths inch in diameter shall be classed and dutiable as wire.   |                              |
| 114  | Round iron or steel wire  | 15 % <i>ad val.</i>          |
|      | Wire composed of iron, steel or other metal except gold or silver, covered with cotton, silk or other material; coiled clasp, coiled steel, coiled iron, and all flat wires and steel in strips, not thicker than No. 15 wire gauge and not exceeding 5 inches in width, whether in long or short lengths, in coils, or otherwise, whether rolled or drawn through dies or rolls, or otherwise produced   | 15 % <i>ad val.</i>          |
|      | Telegraphic, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials   | 15 % <i>ad val.</i>          |
|      | Iron and steel wire coated by dipping, galvanising or similar process, with zinc, tin, or other metal   | 15 % <i>ad val.</i>          |
|      | All other wire not specially provided for in this Section and articles manufactured wholly or in chief value of any wire or steel provided for in this Section  | 15 % <i>ad val.</i>          |
|      | Wire headings and heads   | 5 % <i>ad val.</i>           |
|      | Wire rope   | 30 % <i>ad val.</i>          |
| 115  | No article not specially provided for in this Section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, and which is not thicker than that in which the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value  |                              |
| 116  | No allowance or reduction of duties for partial loss or damage in consequence of rust, or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel  |                              |
| 117  | All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or by their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel   |                              |
| 118  | Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture   | 15 % <i>ad val.</i>          |
| 119  | Automobiles valued at more than \$2,000, and automobile bodies  | 45 % <i>ad val.</i>          |
|      | Automobiles valued at less than \$2,000   | 30 % <i>ad val.</i>          |

| Classification.   |              | Rates<br>of duty.<br>Dols. cts. | Classification.  |              | Rates<br>of duty.<br>Dols. cts. |
|---|--------------|---------------------------------|--|--------------|---------------------------------|
| 1 Automobile chassis, and finished parts of automobiles, not including tyres  | 30 % ad val. |                                 | posed wholly or in chief value of aluminum; all the foregoing not specially provided in this Section   | 25 % ad val. |                                 |
| 2 Bicycles, motor cycles, and finished parts thereof, not including tyres   | 25 % ad val. |                                 | 135 Needles for knitting or sewing machines  | 20 % ad val. |                                 |
| 1 Axes or parts thereof, axle bars, axle blanks, or forgings for axes, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this Section   | 10 % ad val. |                                 | Latch needles  | 20 % ad val. |                                 |
| <i>Note.</i> —When iron or steel axes are imported fitted in wheels or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.   |              |                                 | Crochet needles, and tape needles, and all other needles, and specially provided for in this Section, and bodkins of metal   | 20 % ad val. |                                 |
| 12 Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, whether of iron or steel  | 10 % ad val. |                                 | Needle cases or needle books furnished with assortments of needles or combinations of needles and other articles   | 20 % ad val. |                                 |
| 13 Nuts or nut blanks, and washers  | 5 % ad val.  |                                 | <i>Note.</i> —No articles other than the needles and bodkins are specifically named in this Section which shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.   |              |                                 |
| Bolts of iron or steel, with or without heads or nuts, or bolt blanks, finished hinges or hinge blanks  | 10 % ad val. |                                 | 136 Fish hooks, fishing roils and reels, artificial flies, artificial baits, snelled hooks and all other fishing tackle or parts thereof, not specially provided for in this Section, except fishing lines, fishing nets and seines  | 30 % ad val. |                                 |
| Spiral nut locks and lock washers, whether of iron or steel   | 30 % ad val. |                                 | <i>Note.</i> —Any prohibition of the importation of feathers in this Section shall not be construed as applying to artificial flies used for fishing.  |              |                                 |
| 24 Card-clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation:  |              |                                 | 137 Steel plates engraved, stereotype plates, electrotype plates, half-tone plates, photogravure plates, plain engraved plates, and plates of other materials, engraved for printing   | 15 % ad val. |                                 |
| When manufactured with round iron or antempered round steel wire  | 10 % ad val. |                                 | Plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass   | 15 % ad val. |                                 |
| When manufactured with tempered round steel wires   | 35 % ad val. |                                 | Lithographic plates of stone or other material, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerine, or glycerine combined with other materials, containing the imprints taken from lithographic plates   | 25 % ad val. |                                 |
| When manufactured with plated wire or other than round iron or steel wire, or with felt face, or wood face, or rubber face cloth containing wool  | 35 % ad val. |                                 | 138 Rivets, studs, and steel points, lathed, machined or brightened, and rivets or studs for non-skidding automobile tyres   | 20 % ad val. |                                 |
| 25 Cast-iron pipe of every description  | 10 % ad val. |                                 | Rivets of iron or steel, not specially provided for in this Section  | 20 % ad val. |                                 |
| Cast irons, and irons, plates, stove plates, sadirons, tailors' irons, hatters' irons, and castings and vessels wholly of cast-iron   | 10 % ad val. |                                 | 139 Cross-cut saws   | 12 % ad val. |                                 |
| All castings of iron or cast-iron plates which have been chiselled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts  | 10 % ad val. |                                 | Mill saws  | 12 % ad val. |                                 |
| Castings of malleable iron, not specially provided for in this Section  | 10 % ad val. |                                 | Pit and drag saws  | 12 % ad val. |                                 |
| Cast hollow-ware, coated, glazed or tinned  | 10 % ad val. |                                 | Circular saws  | 12 % ad val. |                                 |
| 26 Chain or chains of all kinds, made of iron or steel, not specially provided for in this Section  | 20 % ad val. |                                 | Steel band saws  | 12 % ad val. |                                 |
| Springs and machine chains  | 25 % ad val. |                                 | Hand, back, and all other saws, not specially provided for in this Section   | 12 % ad val. |                                 |
| 27 Lap-welded, butt-welded, seamed or jointed iron or steel tubes, pipes, flues or stays  | 20 % ad val. |                                 | 140 Screws, commonly called wood screws, made of iron or steel   | 25 % ad val. |                                 |
| Cylindrical or tubular tanks or vessels for holding gas, liquids, or other material, whether full or empty  | 20 % ad val. |                                 | 141 Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames, or otherwise, and tubes for umbrellas, wholly or partially finished   | 35 % ad val. |                                 |
| Flexible metal tubing or hose, not specially provided for in this Section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto   | 20 % ad val. |                                 | 142 Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, or car, or other railway tyres or parts thereof, wholly or partly manufactured                                     | 20 % ad val. |                                 |
| Welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure  | 20 % ad val. |                                 | <i>Note.</i> —When wheels for railway purposes, or parts thereof, of iron or steel, are imported with the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.   |              |                                 |
| All other iron or steel tubes, finished, not specially provided for in this Section   | 20 % ad val. |                                 | 143 Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form   | 0 02         |                                 |
| 28 Penknives, pocket knives, clasp knives, pruning knives, budding knives, cutters, manicure knives, and all knives by whatever name known, including such as are denominated in this Section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished: |              |                                 | Aluminum in plates, sheets, bars, strips, and rods   | 0 03½        |                                 |
| Valued at not more than 1 dollar per dozen  | 35 % ad val. |                                 | Barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value   | 25 % ad val. |                                 |
| Valued at more than 1 dollar per dozen  | 55 % ad val. |                                 | 144 Antimony, as regulus or metal  | 10 % ad val. |                                 |
| <i>Note.</i> —Blades, handles, or other parts of any of the foregoing knives, razors, or cutters shall be dutiable at not less than the rate herein imposed upon the knives, razors, and cutters of which they are parts.   |              |                                 | Matte containing antimony, but not containing more than 10 per cent. of lead   | 10 % ad val. |                                 |
| Scissors and shears, and blades for the same, finished or unfinished  | 30 % ad val. |                                 | Antimony, oxide, salts, and compounds  | 25 % ad val. |                                 |
| <i>Note.</i> —All articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin, die-stamped conspicuously and indelibly on the blade, shank or tang of at least one or, if practicable, each and every blade thereof.                                |              |                                 | 145 Argentine, alabaster, or German silver, unmanufactured   | 15 % ad val. |                                 |
| 129 Sword blades and sword blades and side arms, irrespective of quality or use, in part of metal   | 30 % ad val. |                                 | 146 Bronze powder, or bronze, or metal, in leaf  | 25 % ad val. |                                 |
| 130 Table, butchers' carving, cooking, or dining, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, carriers', drawing, farmers', fishing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished:  |              |                                 | Copper, in rolled plates, called braziers' copper, sheets, roils, strips, pipes, and copper bottoms  | 5 % ad val.  |                                 |
| Without handles   | 25 % ad val. |                                 | Sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized  | 5 % ad val.  |                                 |
| With handles  | 30 % ad val. |                                 | 148 Gold leaf  | 35 % ad val. |                                 |
| <i>Note.</i> —All the articles specified in this paragraph, imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.   |              |                                 | 149 Silver leaf  | 30 % ad val. |                                 |
| 131 Files, file-blanks, rasps, and floats, of all cuts and kinds  | 25 % ad val. |                                 | 150 Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal   | 6 % ad val.  |                                 |
| 132 Mousers, air-riders, muzzle-loading shotguns and rifles, and parts thereof  | 15 % ad val. |                                 | Bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, and not composed wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame or lahn, and Indian-brass, bullions, or metal threads, not specially provided for in this Section                  | 40 % ad val. |                                 |
| 133 Breach-loading shotguns and rifles, combination shotguns and rifles, and parts thereof and fittings thereon, including barrels further advanced than rough-bored only; pistols, pistols, whether automatic, magazine, or revolving, or parts thereof and fittings thereon   | 35 % ad val. |                                 | 151 Belt buckles, trousers buckles, and clasps by whatever name known, any of the foregoing made wholly or in chief value of iron or steel; hooks and eyes, metallic; steel trousers buttons, and metal buttons; all the foregoing and parts thereof, not otherwise specially provided for in this Section | 15 % ad val. |                                 |
| 134 Table, kitchen, and hospital utensils, or other similar hollow ware, composed of iron or steel, enameled or glazed with vitreous glasses; table, kitchen, and hospital utensils, or other similar hollow ware com-  |              |                                 | 152 Lead-bearing ores of all kinds containing more than 8% of lead—on the lead contained therein   | 0 06½        |                                 |



## SCHEDULE C.—METALS AND MANUFACTURES OF.

| Nos. | Classification.  | Rates of duty.<br>Dols. cts. |
|------|--|------------------------------|
|      | be estimated at the point of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury who shall make a proper assay of the sample, and report the result to the proper Customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph. |                              |
| 153  | Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured.  | 25 % ad val.                 |
| 154  | Lead in sheets, pipe, sheet, glaziers' lead, and lead wire.  | 25 % ad val.                 |
| 154  | Metallic mineral substances in crude state and in native unwrought, whether capable of being wrought or not, not specially provided for in this Section.   | 10 % ad val.                 |
|      | Monazite sand and thorite.   | 25 % ad val.                 |
|      | Thorium, oxide of and salts of.  | 25 % ad val.                 |
|      | Gas, kerosene, or alcohol mantles treated with chemicals or metallic oxides.   | 25 % ad val.                 |
|      | Gas-mantle scrap consisting in chief value of metallic oxides.   | 10 % ad val.                 |
| 155  | Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value:  |                              |
|      | In pigs, ingots, bars, rods, or plates.  | 10 % ad val.                 |
|      | Sheets or strips.  | 20 % ad val.                 |
| 156  | Pens, metallic, not specially provided for in this Section   |                              |
|      | Ditto, with nib and barrel in one piece.   | 0 08                         |
| 157  | Penholder tips, penholders and parts thereof.  | 0 12                         |
|      | Gold pens.   | 25 % ad val.                 |
|      | Fountain pens, and stylographic pens.  | 25 % ad val.                 |
|      | Combination penholders, comprising penholder, pencil, rubber, eraser, automatic stamp, or other attachment.  | 25 % ad val.                 |
|      | Note.—Pens and penholders shall be assessed for duty separately.   |                              |
| 158  | Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel or other base metal, not plated with gold or silver and not commonly known as jewellery.  | 20 % ad val.                 |
| 159  | Quicksilver.   | 10 % ad val.                 |
|      | Note.—The flasks, bottles or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.   |                              |
| 160  | Type metal, and type.  | 15 % ad val.                 |
| 161  | Watch movements, whether imported in cases or not.   | 30 % ad val.                 |
|      | Watch cases and parts of watches, chronometers, box or ship, and parts thereof.  | 30 % ad val.                 |
|      | Lever clock movements having jewels in the escapement, and clocks containing such movements.   | 30 % ad val.                 |
|      | All other clocks, and parts thereof, not otherwise provided for in this Section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque or earthenware.   | 30 % ad val.                 |
|      | All jewels for use in the manufacture of watches, clocks or other jewelry.   | 10 % ad val.                 |
|      | Time detectors.  | 15 % ad val.                 |
|      | Enamelled dials and dial plates for watches or other instruments.  | 30 % ad val.                 |
|      | Note.—All watch and clock dials, whether attached to movements or not, shall have indelibly printed or printed thereon the name of the country of origin, and all watch movements, dial plates, lever, clock movements with jewels in the escapement, whether imported assembled or knocked down for re-assembling, and cases of foreign manufacture shall have the name of the manufacturer and country of manufacture cut, engraved, or die sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, and numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.  |                              |
| 162  | Zinc-bearing ores of all kinds, including cadmium—on the zinc contained therein.   | 10 % ad val.                 |
|      | Note.—See the Note after paragraph 162.  |                              |
| 163  | Zinc in blocks, pigs, sheets, and zinc dust.   | 15 % ad val.                 |
|      | Old and worn-out zinc, fit only to be remanufactured.  | 15 % ad val.                 |
| 164  | Bottle caps of metal, collapsible tubes and sprinkler tops:  |                              |
|      | If not decorated, coloured, waxed, lacquered, enamel-  |                              |

| Nos. | Classification.   | Rates of duty.<br>Dols. cts. |
|------|---|------------------------------|
|      | led, lithographed, electroplated or embossed in colour.   | 30 % ad val.                 |
|      | If decorated, coloured, waxed, lacquered, enamelled, lithographed, electroplated or embossed in colour.   | 40 % ad val.                 |
| 165  | All steam engines, steam locomotives, printing presses, and machine tools.  | 15 % ad val.                 |
|      | Embroidering machines and lace-making machines, including machines for making lace curtains, nets or nettings.  | 25 % ad val.                 |
|      | Note.—Machines as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.   |                              |
| 166  | Nippers and filers of all kinds wholly or partly manufactured.  | 30 % ad val.                 |
| 167  | Articles or wares not specially provided for in this Section:   |                              |
|      | If composed wholly or in part of platinum, gold or silver, and articles or wares plated with gold or silver and whether partly or wholly manufactured.  | 50 % ad val.                 |
|      | If composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminium, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured. | 20 % ad val.                 |

## SCHEDULE D.—WOOD AND MANUFACTURES OF.

|     |  |              |
|-----|--|--------------|
| 168 | Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted.  | 10 % ad val. |
| 169 | Cedar, commercially known as Spanish cedar, lignum vitae, lacewood, ebony, box, granadilla, mahogany, rosewood and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and all cabinet woods not further manufactured than sawed.  | 10 % ad val. |
| 170 | Veneers of wood.   | 15 % ad val. |
| 170 | Paving posts, railroad ties and telephone, trolley, electric-light and telegraph poles of cedar or other woods.  | 10 % ad val. |
| 171 | Casks, barrels, and hogsheds (empty), sugar-box shoals, and packing boxes (empty), and packing-box woods, of wood, not specially provided for in this Section.   | 15 % ad val. |
| 172 | Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddock, or pomelos.   | 15 % ad val. |
|     | Note.—The thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shoals, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shoals shall be made under regulations to be prescribed by the Secretary of the Treasury. |              |
| 173 | Chairs, cane or reeds wrought or manufactured from rattans or reeds.   | 10 % ad val. |
|     | Osier or willow, including chip of and split willow, prepared for basket makers' use.  | 10 % ad val. |
|     | Manufactures of osier or willow and willow furniture.  | 25 % ad val. |
| 174 | Toolhooks of wood or other vegetable substance.  | 25 % ad val. |
|     | Butchers' and packers' skewers of wood.  | 0 10         |
| 175 | Blind curtains, shades, or screens, any of the foregoing in chief value of lumber, wood, straw, or compositions of wood, not specially provided for in this Section.   | 20 % ad val. |
|     | Ditto, if stained, dyed, painted, printed, polished, grained, or crossbred.  | 25 % ad val. |
|     | Baskets in chief value of like material.   | 25 % ad val. |
| 176 | House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this Section.   | 15 % ad val. |

## SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

|     |  |              |
|-----|--|--------------|
| 177 | Sugars, tank bottoms, sirups of cane juice, melacha, concentrated melacha, concrete and concentrated molasses, testing by the polariscope not above 75 degrees.                            | 0 00         |
|     | And for every additional degree shown by the polariscope test, $\frac{1}{100}$ of 1 cent per pound additional, and fractions of a degree in proportion.                                    |              |
|     | Molasses:  |              |
|     | Testing not above 40 degrees.  | 15 % ad val. |
|     | Testing above 40 degrees and not above 56 degrees.   | 0 02         |
|     | Testing above 56 degrees.  | 0 04         |
|     | Sugar drainings and sugar sweepings shall be subject to duty as molasses of sugar, as the case may be, according to polariscope test.  |              |
|     | Note.—On and after 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.  |              |
| 178 | Maple sugar and maple syrup.   | 0 05         |
|     | Glucose and sugar.   | 0 04         |
|     | Sugar cane in its natural state, or unmanufactured.  | 15 % ad val. |
|     | Note.—On and after the 1st May, 1916, the articles enumerated in this paragraph shall be admitted free of duty.  |              |
| 179 | Saccharin.   | 0 65         |
| 180 | Sugar candy and all confectionery not specially provided for in this Section:  |              |
|     | Valued at 15 cents per pound or less.  | 0 02         |
|     | Valued at more than 15 cents per pound.  | 25 % ad val. |
|     | Note.—The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise. |              |

| Nos.   | Classification.  | Rates of duty. Dols. cts. | Nos.  | Classification.   | Rates of duty. Dols. cts. |
|--|--|---------------------------|---|---|---------------------------|
| <b>SCHEDULE F.—TOBACCO AND MANUFACTURES OF.</b>          |  |                           |   |   |                           |
| 181  | Wrapper tobacco, and leaf tobacco when mixed or packed with more than 15 % of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together:  |                           |   | Hyacinth bulbs, astilbe, dielytra, and lily of the valley clumps.....   | thousand 2 50             |
|  | If unstemmed.....lb.   | 1 85                      |   | Lily bulbs and calla bulbs or corns.....  | 5 00                      |
|  | If stemmed.....  | 2 50                      |   | Herbaceous peony, Iris Kaempferi or Germanica, canna, dahlia, and amaryllis bulbs.....  | thousand 10 00            |
|  | Filler tobacco not specially provided for in this Section:   |                           |   | All other bulbs, roots, root stocks, corns and tubers, which are cultivated for their flowers or foliage.....   | thousand 0 50             |
|  | If unstemmed.....lb.   | 0 35                      | <i>Note.</i> —All mature mother flowering bulbs imported exclusively for propagating purposes shall be admitted free of duty. |   |                           |
|  | If stemmed.....  | 0 50                      | 211   | Stocks, cuttings, or seedlings of Myrobalan plum, Mahaleb or Mazarai cherry, Maqueti multiflora and briar rose, Rosa Rugosa, three years old or less.....   | thousand 1 00             |
| 182  | The term wrapper tobacco as used in this Section means that quality of leaf tobacco which has the requisite colour, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, whether in box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package. |                           |   | Stocks, cuttings, or seedlings of pear, apple, quince, and the Saint-Julien plum, three years old or less.....  | thousand 1 00             |
| 183  | All other tobacco, manufactured or unmanufactured, not specially provided for in this Section.....   | 0 55                      |   | Rose plants, budded, grafted, or grown on their own roots.....  | each 0 04                 |
|  | Scrap tobacco.....   | 0 35                      |   | Stocks, cuttings, and seedlings of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants and vines commonly known as nursery or greenhouse stock, not specially provided for in this Section..... | 15 % ad val.              |
| 184  | Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions.....lb.   | 0 55                      | 212   | Seeds:  |                           |
|  | Cigars, cigarettes, cheroots of all kinds.....   | 4 50                      |   | Castor beans or seeds.....  | hushel of 50lbs. 0 15     |
|  | Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.  | 25 % ad val.              |   | Flaxseed or linseed and other oil seeds not specially provided for in this Section.....   | hushel of 56 lbs. 0 20    |
| <b>SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.</b> |  |                           |   |   |                           |
| 186  | Horses and mules.....  | 10 % ad val.              |   | Poppy seed.....   | hushel of 47 lbs. 0 01    |
| 187  | All live animals not specially provided for in this Section.....   | 10 % ad val.              |   | Mushroom spawn, and spinach seed.....   | lb. 0 00 1/2              |
| 188  | Barley.....  | hushel of 32lbs. 0 15     |   | Canary seed.....  | 0 01                      |
| 189  | Barley mottled, patent, or hulled.....   | 0 25                      |   | Caraway seed.....   | 0 01                      |
| 190  | Barley, pearled, patent, or hulled.....  | 0 01                      |   | Anise seed.....   | 0 02                      |
| 191  | Macaroni, vermicelli, and all similar preparations.....  | 0 01                      |   | Beet (except sugar beet, carrot, corn salad, parsley, parsnip, radish, turnip, and rutabaga seed.....   | lb. 0 03                  |
| 192  | Oats.....  | hushel of 32lbs. 0 06     |   | Cabbage, collard, kale, and kohlrabi seed.....  | 0 06                      |
| 193  | Oatmeal and rolled oats.....   | 100lbs. 0 30              |   | Egg plant and pepper seed.....  | 0 10                      |
| 194  | Oat hulls.....   | 0 08                      |   | Seeds of all kinds not specially provided for in this Section.....  | lb. 0 05                  |
| 195  | Rice, cleaned.....   | lb. 0 01                  | <i>Note.</i> —No allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.                |   |                           |
|  | Uncleaned rice, or rice free of the outer hull and still having the inner cuticle on.....  | lb. 0 00 1/2              | 213   | Straw.....  | ton 0 50                  |
|  | Rice flour, and rice meal, and rice broken which will pass through a No. 12 sieve of a kind prescribed by the Secretary of the Treasury.....   | lb. 0 00 1/2              | 214   | Tea leaves.....   | 15 % ad val.              |
|  | Paddy, or rice having the outer hull on.....   | lb. 0 00 1/2              | 215   | Vegetables in their natural state, not specially provided for in this Section.....  | 15 % ad val.              |
| 196  | Biscuits, bread, wafers, cakes, and other baked articles, including, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value.....   | 25 % ad val.              | 216   | Fish, except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans.....   | 25 % ad val.              |
| 197  | Butter and butter substitutes.....   | lb. 0 02 1/2              |   | All other fish, except shellfish, in tin packages, not specially provided for in this Section.....  | 15 % ad val.              |
| 198  | Cheese and substitutes therefor.....   | 20 % ad val.              |   | Caviar and other preserved roe of fish.....   | 30 % ad val.              |
| 199  | Butter, and tallow, not specially provided for.....  | hushel of 60lbs. 0 25     |   | Fish, skinned or boned.....   | lb. 0 00 3/4              |
| 200  | Beets of all kinds.....  | 5 % ad val.               | 217   | Apples, peaches, quinces, cherries, plums, and pears, green or ripe.....  | hushel of 50 lbs. 0 10    |
| 201  | Beans, peas, prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings.....   | lb. 0 01                  |   | Berries, edible, in their natural condition.....  | qt. 0 00 1/2              |
| 202  | Mushrooms and truffles, including the weight of immediate coverings.....   | lb. 0 02 1/2              |   | Cranberries.....  | 10 % ad val.              |
| 203  | Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this Section, and bean stick or bean cake, miso, and similar products.....   | 25 % ad val.              |   | All edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner, not specially provided for in this Section.....  | lb. 0 01                  |
| 204  | Pickles, including pickled nuts, slices of all kinds, not specially provided for in this Section, and fish paste or sauce.....   | 25 % ad val.              |   | Comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices.....   |                           |
| 205  | Elder.....   | gallon 0 02               |   | If containing no alcohol, or containing not over 10 % of alcohol.....   | 20 % ad val.              |
| 206  | Eggs, frozen or otherwise prepared or preserved in tins or other packages, not specially provided for in this Section, including the weight of the immediate coverings or containers.....  | lb. 0 02                  |   | If containing over 10 % of alcohol and not specially provided for in this Section.....  | 20 % ad val.              |
| 207  | Frozen or liquid egg of all kinds.....   | lb. 0 01                  |   | And, in addition, on the alcohol contained therein in excess of 10 %.....   | proof gall. 2 50          |
| 208  | Eggs, dried.....   | lb. 0 10                  |   | Jellies of all kinds.....   | 20 % ad val.              |
| 209  | Eggs, yolk of.....   | 10 % ad val.              |   | Pineapples preserved in their own juice.....  | 20 % ad val.              |
| 210  | Hay.....   | ton 2 00                  | 218   | Figs.....   | lb. 0 02                  |
| 211  | Honey.....   | gallon 0 10               |   | Plums, prunes, and prandies.....  | 0 01                      |
| 212  | Hops.....  | lb. 0 15                  |   | Raisins and other dried grapes.....   | 0 02                      |
|  | Hop extract and lupulin.....   | 50 % ad val.              |   | Dates.....  | 0 01                      |
| 213  | Carrots.....   | hushel of 57lbs. 0 20     |   | Currants, Zante or other.....   | 0 01 1/2                  |
| 214  | Peas, green or dried, in bulk or in barrels, sacks, or similar packages.....   | 0 10                      |   | Olives.....   | gall. 0 15                |
| 215  | Split peas.....  | 0 20                      | 219   | Grapes in barrels or other packages.....  | 0 25                      |
| 216  | Peas in cartons, papers, or other similar packages, including the weight of the immediate covering.....  | 0 00 1/2                  |   | Lemons, limes, oranges, grape fruit, shadblows, and pomelos:  |                           |
| 217  | Orchids, palms, azalea indica, and cut flowers, preserved or fresh.....  | 25 % ad val.              |   | In packages of a capacity of 14 cub. ft. or less.....   | per package 6 18          |
| 218  | Lily of the valley pips, tulips, narcissus, begonia, and glorioia bulbs.....   | 1 00                      |   | In packages of capacity exceeding 14 cub. ft. and not exceeding 25 cub. ft.....   | per package 0 35          |
|  |  |                           |   | In packages exceeding 25 cub. ft. and not exceeding 50 cub. ft.....   | per package 0 70          |
|  |  |                           |   | In packages exceeding 50 cub. ft. or in bulk.....   | lb. 0 00 1/2              |
|  |  |                           | 221   | Orange juice or lemon juice, preserved, acidified, or dried.....  | lb. 0 01                  |
|  |  |                           |   | Cocoanut meat or copra desiccated, sterilized, cut, or similarly prepared.....  | lb. 0 02                  |
|  |  |                           |   | Cheese in tins, jars, bottles, or other packages, not specially provided for in this Section.....   | 0 02                      |
|  |  |                           | 222   | Pineapples, in bulk, ft. of capacity of barrel or packages.....   | 0 00                      |
|  |  |                           |   | Pineapples in bulk.....   | 1,000 lb. 5 00            |
|  |  |                           | 223   | Almonds, not heated.....  | 0 00                      |
|  |  |                           |   | Almonds, heated.....  | 0 00                      |
|  |  |                           |   | Apricot pits or kernels.....  | 0 00                      |
|  |  |                           | 224   | Fibers of all kinds.....  | 0 00                      |
|  |  |                           |   | Not shelled.....  | 0 00                      |
|  |  |                           |   | Shelled.....  | 0 01                      |
|  |  |                           | 225   | Peanuts or ground peanuts.....  | 0 01                      |
|  |  |                           |   | Shelled.....  | 0 02                      |

## SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS—con.

| No. | Classification.  | Rates of duty. Dols. cts. |
|-----|--|---------------------------|
| 226 | Nuts of all kinds, shelled or unshelled, not specially provided for in this Section ..... lb.  | 0 01                      |
|     | <i>Note.</i> —No allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.   |                           |
| 227 | Venison, and other game ..... lb.  | 0 01½                     |
|     | Game birds, dressed ..... lb.  | 30 % ad val.              |
| 228 | Extract of meat, not specially provided for in this Section ..... lb.  | 0 10                      |
|     | Fluid extract of meat ..... lb.  | 0 05                      |
|     | <i>Note.</i> —The dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.                            |                           |
| 229 | Poultry:   |                           |
|     | Live ..... lb.   | 0 01                      |
|     | Dead or prepared in any manner, including the weight of the immediate coverings or containers, lb.   | 0 02                      |
| 230 | Chicory root, raw, dried, or undried, but unground, lb.  | 0 01                      |
|     | Chicory root, burnt or roasted, ground or unground, in rolls, or otherwise prepared, but not specially provided for in this Section ..... lb.  | 0 02                      |
| 231 | Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section, lb.   | 8 % ad val.               |
|     | Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this Section:   |                           |
|     | Value at 20 cents per pound or less ..... lb.  | 0 02                      |
|     | Value at more than 20 cents per pound ..... lb.  | 25 % ad val.              |
|     | <i>Note.</i> —The weight and the value of the immediate coverings other than the outer packing case or other covering shall be included in the dutiable weight and the value of the merchandise. |                           |
| 232 | Cocoa butter or cocoa butterine, refined, deodorized, cocoanut oil, and all substitutes for cocoa, undrawn, lb.  | 0 03½                     |
| 233 | Dandelion root, and acorus prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this Section ..... lb.  | 0 02                      |
| 234 | Starob, made from potatoes ..... lb.   | 0 01                      |
|     | All other starch, including all preparations, from whatever substance produced, fit for use as starch ..... lb.  | 0 00½                     |
| 235 | Spices, unground:  |                           |
|     | Cassia bark, cassia, and cassia vera; cinnamon and cinnamon chips ..... lb.  | 0 01                      |
|     | Ginger root, unground and not preserved or candied, lb.  | 0 01                      |
|     | Nutmegs ..... lb.  | 0 01                      |
|     | Pepper, black or white ..... lb.   | 0 01                      |
|     | Capsicum or red pepper, or cayenne pepper ..... lb.  | 0 01                      |
|     | Clove stems ..... lb.  | 0 02                      |
|     | Cloves ..... lb.   | 0 00½                     |
|     | Pinenots ..... lb.   | 0 00½                     |
|     | Sage ..... lb.   | 0 00½                     |
|     | Mace ..... lb.   | 0 08                      |
|     | Bombay or wild mace ..... lb.  | 0 18                      |
|     | Ground spices: in each case the specific duty per pound enumerated in the foregoing part of this paragraph for unground spices, and in addition thereto, a duty of ..... lb.                     | 20 % ad val.              |
|     | Mustard, ground or prepared, in bottles or otherwise ..... lb.   | 0 06                      |
|     | All other spices not specially provided for in this Section, including all herbs or herb leaves in glass or other small packages for culinary use ..... lb.                                      | 20 % ad val.              |
| 236 | Vinegar ..... proof gallon   | 0 04                      |
|     | <i>Note.</i> —The standard proof for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize one ounce troy of vinegar.                       |                           |

## †SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

|     |  |      |
|-----|--|------|
| 237 | Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Section ..... proof gallon  | 2 60 |
| 238 | Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue.  |      |
|     | <i>Notes.</i> —(1.) It shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.  |      |
|     | (2.) Any brandy or other spirituous or distilled liquors imported in any direct cask, bottle, jug, or other packages, or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or |      |

+ *Note to Schedule H.*—Distilled spirits produced on or before Oct. 3, 1917, may be imported for any purpose; distilled spirits produced after Oct. 3, 1917, may be imported for other than beverage purposes under such rules, regulations, and bonds as the Secretary of the Treasury may prescribe. The word "imported" includes shipments from Porto Rico and the Philippine Islands. Distilled spirits produced in the Virgin Islands of the United States, if produced from products the growth of those Islands and produced after Oct. 3, 1917, may be imported for any purpose, but if produced on or before Oct. 3, 1917, their importation for any purpose is prohibited.

| No. | Classification.   | Rates of duty. Dols. cts. |
|-----|---|---------------------------|
|     | distilled liquor imported in a cask of less capacity than 10 gallons from any country shall be forfeited to the United States.  |                           |
| 239 | On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.  |                           |
| 240 | Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Section ..... proof gall.   | 2 60                      |
| 241 | No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than 1 dollar 75 cents per gallon.  |                           |
| 242 | Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof ..... gall.  | 1 75                      |
| 243 | Champagne and all other sparkling wines:  |                           |
|     | In bottles containing each not more than 1 quart and more than 1 pint ..... doz.  | 9 60                      |
|     | In bottles containing not more than 1 pint each and more than ½ pint ..... doz.   | 4 80                      |
|     | In bottles containing ½ pint each or less ..... doz.  | 2 40                      |
|     | In bottles or other vessels containing more than 1 quart each, in addition to 3 dollars 60 cents per dozen bottles, on the quantity in excess of 1 quart ..... gall.  | 3 00                      |
|     | <i>Note.</i> —No separate or additional duty shall be levied on the bottles.  |                           |
| 244 | Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages not specially provided for in this Section:  |                           |
|     | In casks or packages other than bottles or jugs:  |                           |
|     | If containing 14 % or less of absolute alcohol ..... gall.  | 0 45                      |
|     | If containing more than 14 % of absolute alcohol ..... gall.  | 0 60                      |
|     | In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint ..... case  | 1 85                      |
|     | And any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs.  |                           |
|     | <i>Notes.</i> —(1.) Any wines, ginger cordial, or vermouth imported containing more than 24 % of alcohol shall be classed as spirits and pay duty accordingly.  |                           |
|     | (2.) There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the Collector of Customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per cent, or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties. |                           |
|     | Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.  |                           |
|     | The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.  |                           |
| 245 | Ale, porter, stout, and beer:   |                           |
|     | In bottles or jugs ..... gallon   | 0 45                      |
|     | <i>Note.</i> —No separate or additional duty shall be assessed on the bottles or jugs.  |                           |
|     | Otherwise than in bottles or jugs ..... gallon  | 0 23                      |
| 246 | Malt extract:   |                           |
|     | Fluid:  |                           |
|     | In casks ..... " 0 23   |                           |
|     | In bottles or jugs ..... " 0 45   |                           |
|     | Solid or condensed ..... 45 % ad val.   |                           |
| 247 | Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit syrup, not specially provided for in this Section:   |                           |
|     | Containing no alcohol or not more than 18 % of alcohol ..... gallon   | 0 70                      |
|     | If containing more than 18 % of alcohol ..... " 0 70  |                           |
|     | And in addition thereto ..... Proof gallon, on the alcohol contained  | 2 07                      |
| 248 | Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol:   |                           |
|     | In plain green or colored, undried or pressed, glass bottles, containing each:  |                           |
|     | Not more than ½ pint ..... dozen  | 0 12                      |



| Classification.   | Rates of duty.<br>Dols. cts. | Nos. | Classification.  | Rates of duty.<br>Dols. cts. |
|---|------------------------------|------|--|------------------------------|
| More than $\frac{1}{2}$ pint and not more than $\frac{3}{4}$ pint doz.  | 0 18                         | 254  | Cloth composed of cotton or other vegetable fibre and silk, whether known as silk-striped sleeve lining, silk stripes, or otherwise, of which cotton or other vegetable fibre is the component material of chief value, and tracing cloth.   | 30 % ad val.                 |
| More than $\frac{1}{2}$ pint and not more than $\frac{3}{4}$ pints  | 0 28                         |      | Cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window hollands.   | 25 % ad val.                 |
| <i>Note.</i> —No separate or additional duty shall be assessed on the bottles.  |                              |      | Waterproof cloth composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value or of cotton or other vegetable fibre and indiarubber.  | 25 % ad val.                 |
| If imported otherwise than in plain green or coloured, moulded or pressed, glass bottles or in such bottles containing more than $\frac{1}{2}$ pints each   | 0 30                         |      | 255 Handkerchiefs or mufflers composed of cotton, not specially provided for in this Section, whether finished or unfinished:  | 25 % ad val.                 |
| <i>Note.</i> —In addition, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.  |                              |      | Not hemmed.  | 25 % ad val.                 |
| Beverages not specially provided for containing not more than 2 % of alcohol shall be assessed for duty under this paragraph.   |                              |      | Hemmed, or hemstitched.  | 30 % ad val.                 |
| 9 All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section:  |                              |      | 256 Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and india rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this Section.   | 30 % ad val.                 |
| In bottles or jugs:   |                              |      | Shirt collars and cuffs of cotton not specially provided for in this Section.  | 30 % ad val.                 |
| Containing not more than $\frac{1}{2}$ pint . . . . . doz. bottles  | 0 10                         |      | 257 Plushes, velvets, plush or velvet ribbons, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed wholly or in chief value of cotton or other vegetable fibre except flax, hemp, or ramie; and manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made up or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fibre, except flax, hemp, or ramie.  | 40 % ad val.                 |
| Containing more than $\frac{1}{2}$ pint and not more than 1 pint . . . . . doz. bottles   | 0 15                         |      | 258 Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fibre; any of the foregoing, in the piece or otherwise.  | 35 % ad val.                 |
| Containing more than 1 pint and not more than 1 quart . . . . . doz. bottles  | 0 20                         |      | All other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value.   | 30 % ad val.                 |
| Containing more than 1 quart . . . . . gallon   | 0 18                         |      | 259 Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre, and not otherwise specially provided for in this Section.   | 20 % ad val.                 |
| If imported otherwise than in bottles or jugs   | 0 08                         |      | 260 Stockings, hose and half-hose, selvaged, fashioned, earrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose and half-hose, all of the above composed of cotton or other vegetable fibre, finished or unfinished:  |                              |
| <i>Note.</i> —In addition, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately. |                              |      | If valued at not more than 70 cents per dozen pairs.   | 30 % ad val.                 |
|   |                              |      | If valued at more than 70 cents and not more than 1 dollar 20 cents per dozen pairs.   | 40 % ad val.                 |
|   |                              |      | If valued at more than 1 dollar 20 cents per dozen pairs.  | 50 % ad val.                 |
|   |                              |      | Gloves by whatever process made, composed wholly or in chief value of cotton.  | 35 % ad val.                 |
|   |                              |      | 261 Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description not specially provided for in this Section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace, or crocheted or as are embroidered and not including stockings, hose and half-hose, composed of cotton or other vegetable fibre.  | 30 % ad val.                 |
|   |                              |      | 262 Bandings, belts, beltings, hose casings, cords, tassels, cords and tassels, garters, tyre fabric or fabric suitable for use in pneumatic tyres, suspenders and braces, and fabrics with fast edges not exceeding 12 inches in width, all of the foregoing made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, or of cotton or other vegetable fibre and indiarubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, store, or candle wickler made of cotton or other vegetable fibre; low, medium, heels, or collars made of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value; boot, shoe and corset lacings made of cotton or other vegetable fibre; and labels for garments or other articles, composed of cotton or other vegetable fibre. | 25 % ad val.                 |
|   |                              |      | Beltling for machinery made of cotton or other vegetable fibre and indiarubber, or of which cotton or other vegetable fibre is the component material of chief value.  | 15 % ad val.                 |
|   |                              |      | 263 Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this Section.  | 25 % ad val.                 |

## SCHEDULE I.—COTTON MANUFACTURES.

0 Cotton thread and carded yarn, warps or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form:

Not combed, bleached, dyed, mercerised, or coloured, except spool thread of cotton, crochet, darning, and embroidery cottons, hereinafter provided for:

|  |                               |
|--|-------------------------------|
| Nos. up to and including No. 9           | 5 % ad val.                   |
| Exceeding No. 9 and not exceeding No. 19 | 7½ % ad val.                  |
| " " 19                                   | 39. . . . . 10 % ad val.      |
| " " 39                                   | " " 49. . . . . 15 % ad val.  |
| " " 49                                   | " " 59. . . . . 17½ % ad val. |
| " " 59                                   | " " 79. . . . . 20 % ad val.  |
| " " 79                                   | " " 99. . . . . 22½ % ad val. |
| " " 99                                   | 25 % ad val.                  |

When combed, bleached, dyed, mercerised or coloured:

|  |                               |
|--|-------------------------------|
| Nos. up to and including No. 9           | 7½ % ad val.                  |
| Exceeding No. 9 and not exceeding No. 19 | 12½ % ad val.                 |
| " " 19                                   | 39. . . . . 12½ % ad val.     |
| " " 39                                   | " " 49. . . . . 17½ % ad val. |
| " " 49                                   | " " 59. . . . . 20 % ad val.  |
| " " 59                                   | " " 79. . . . . 22½ % ad val. |
| " " 79                                   | " " 99. . . . . 25 % ad val.  |
| " " 99                                   | 27½ % ad val.                 |

Cotton wares and hosiery, manufactured or otherwise advanced in value

Cotton card laps, roping, sliver, or roving.

251 Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form.

252 Cotton cloth:

Not bleached, dyed, coloured, stained, painted, printed, woven figured, or mercerised, containing yarns the average number of which—

|  |                               |
|--|-------------------------------|
| Does not exceed No. 9                    | 7½ % ad val.                  |
| Exceeds No. 9 and does not exceed No. 19 | 10 % ad val.                  |
| " " 19                                   | 39. . . . . 12½ % ad val.     |
| " " 39                                   | " " 49. . . . . 17½ % ad val. |
| " " 49                                   | " " 59. . . . . 20 % ad val.  |
| " " 59                                   | " " 79. . . . . 22½ % ad val. |
| " " 79                                   | " " 99. . . . . 25 % ad val.  |
| " " 99                                   | 27½ % ad val.                 |

Bleached, dyed, coloured, stained, painted, printed, woven figured, or mercerised, containing yarn, the average number of which—

|  |                               |
|--|-------------------------------|
| Does not exceed No. 9                    | 10 % ad val.                  |
| Exceeds No. 9 and does not exceed No. 19 | 12½ % ad val.                 |
| " " 19                                   | 39. . . . . 15 % ad val.      |
| " " 39                                   | " " 49. . . . . 20 % ad val.  |
| " " 49                                   | " " 59. . . . . 22½ % ad val. |
| " " 59                                   | " " 79. . . . . 25 % ad val.  |
| " " 79                                   | " " 99. . . . . 27½ % ad val. |
| " " 99                                   | 30 % ad val.                  |

Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.

253 The term cotton cloth, or cloth, whenever used in the paragraphs of this Schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth.

In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included.

The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.

## SCHEDULE J.—COTTON MANUFACTURES.—Continued.

| Nos.   | Classification.  | Rates of duty.<br>Dols. cts. |
|--|--|------------------------------|
| 264  | Towels, bath mats, quilts, blankets, polishing cloths, mop cloths, wash rags or cloths, sheets, pillowcases, and bathing, any of the foregoing made of cotton, or of which cotton is the component material of chief value, not embroidered nor in part of lace and not otherwise provided for in this Section.....                    | 25 % ad val.                 |
| 265  | Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fibre:<br>Counting not more than 6 points or spaces between the warp threads to the inch.....   | 35 % ad val.                 |
|  | Counting more than 6 and not more than 8 points or spaces to the inch.....   | 40 % ad val.                 |
|  | Counting 9 or more points or spaces to the inch.....   | 45 % ad val.                 |
| 266  | All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this Section.....   | 30 % ad val.                 |
| SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF. |  |                              |
| 267  | Single yarns made of jute:<br>Not finer than 5 lea or number.....  | 15 % ad val.                 |
|  | Finer than 5 lea or number.....  | 20 % ad val.                 |
|  | Yarns made of jute not otherwise specially provided for in this Section.....   | 20 % ad val.                 |
| 268  | Cables and cordage, composed of litle, Tampico fibre, manila, sisal grass or sunn, or a mixture of these or any of them.....   | 0 00                         |
|  | Cables and cordage made of hemp, tarred or untarred.....   | 0 01                         |
| 269  | Threads, twines, or corls, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value:<br>Made from yarn not finer than 5 lea or number.....   | 20 % ad val.                 |
|  | If made from yarn finer than 5 lea or number.....  | 25 % ad val.                 |
| 270  | Single yarns, made of flax, hemp, or ramie, or a mixture of any of them:<br>Not finer than 8 lea or number.....  | 12 % ad val.                 |
|  | Finer than 8 lea or number, and not finer than 80 lea or number.....   | 20 % ad val.                 |
|  | Finer than 80 lea or number.....   | 10 % ad val.                 |
|  | Ramie silver or roving.....  | 15 % ad val.                 |
| 271  | Will nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value.....   | 25 % ad val.                 |
| 272  | Floor matting, plain, fancy, or figured, including mats and rugs, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this Section, and having a warp of cotton, hemp, or other vegetable substances, including what are commonly known as China, Japan, and India draw matting..... | 0 02                         |
| 273  | Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fibre (except cotton).....  | 30 % ad val.                 |
| 274  | Hydraulic or flame hose, made in whole or in part of cotton, flax, hemp, ramie, or jute.....   | 0 07                         |
| 275  | Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes.....   | 20 % ad val.                 |
| 276  | Linoleum, plain, stamped, painted, or printed, including cork-tine and cork carpet, figured or plain, also linoleum known as granite and oak plank.....  | 30 % ad val.                 |
|  | Inlaid linoleum.....   | 25 % ad val.                 |
|  | Oil cloth for floors, plain, stamped, painted, or printed. Mats or rugs made of single jute yarns, by whatever name known, bleached, dyed, coloured, stained, painted, printed, or rendered non-inflammable by any process.....  | 10 % ad val.                 |
| 277  | Linen collars and cuffs, composed in whole or in part of linen.....  | 30 % ad val.                 |
| 278  | Banks, tapes, webs, and webbing, all the foregoing composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and indiarubber, and not otherwise specially provided for in this Section.....  | 20 % ad val.                 |
|  | Wearing apparel composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and indiarubber.....   | 10 % ad val.                 |
|  | Plain woven fabric of single jute yarns, by whatever name known, bleached, dyed, coloured, stained, painted, printed, or rendered non-inflammable by any process.....  | 10 % ad val.                 |
|  | All pale fabrics, whether or not the pile covers the entire surface, composed of flax, hemp, or ramie or of which flax, hemp, or ramie is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this Section.....   | 10 % ad val.                 |
| 279  | Bags or sacks made from plain woven fabrics of single jute yarns, not dyed, coloured, stained, painted, printed, or bleached.....  | 10 % ad val.                 |
| 280  | Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished:<br>Not hemmed or hemmed only.....   | 50 % ad val.                 |
|  | If hemmed, or if imitation hemmed, or reversed, or with a hem, or with a hem not embroidered, mitai-hem, in part of lace.....  | 10 % ad val.                 |
| 281  | Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, including what is known as sea cloth.....  | 20 % ad val.                 |

| Nos.                                  | Classification.   | Rates of duty.<br>Dols. cts. |
|---------------------------------------|---|------------------------------|
| 284                                   | All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fibre, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this Section.....  | 35 % ad val.                 |
| 285                                   | Lisle or tampon, when dressed, dyed, or combed.....   | 20 % ad val.                 |
| SCHEDULE K.—WOOL AND MANUFACTURES OF. |   |                              |
| 286                                   | Combed wool or tops and roving or roving made wholly or in part of wool or camel's hair, and other wool and hair which have been prepared in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Section.....  | 8 % ad val.                  |
| 287                                   | Yarns made wholly or in chief value of wool.....  | 18 % ad val.                 |
| 288                                   | Cloths, knit fabrics, felt not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this Section.....   | 35 % ad val.                 |
|                                       | Cloths if made in chief value of cattle hair or horse hair, not specially provided for in this Section.....   | 25 % ad val.                 |
|                                       | Flashes, velvets, and all other pile fabrics, cut or mown, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, cut or mown.....  | 40 % ad val.                 |
|                                       | Stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not specially provided for in this Section.....  | 20 % ad val.                 |
|                                       | Stockings, hose and half hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool:<br>If valued at not more than 1 dollar 20 cents per dozen pairs..... | 30 % ad val.                 |
|                                       | If valued at more than 1 dollar 20 cents per dozen pairs.....   | 40 % ad val.                 |
|                                       | Press cloth composed of camel's hair, not specially provided for in this Section.....   | 10 % ad val.                 |
| 289                                   | Blankets and flannels, composed wholly or in chief value of wool.....   | 25 % ad val.                 |
|                                       | Flannels composed wholly or in chief value of wool, valued at above 50 cents per pound.....   | 30 % ad val.                 |
| 290                                   | Women's and children's dress goods, coat linings, Italian lotis, bunting, and goods of similar description and character, composed wholly or in chief value of wool, not specially provided for in this Section.....  | 35 % ad val.                 |
| 291                                   | Clothing, ready-made articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this Section, composed wholly or in chief value of wool.....   | 35 % ad val.                 |
| 292                                   | Webbing, suspenders, braces, handings, bells, bellings, bindings, corls, cords and tassels, and ribbons; any of the foregoing made of wool or of which wool or wool and indiarubber are the component materials of chief value, and not specially provided for in this Section.....   | 35 % ad val.                 |
| 293                                   | Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description.....   | 55 % ad val.                 |
| 294                                   | Saxony, Wilton, and Tourmay velvet carpets, figured or plain, and all carpets or carpeting of like character or description.....  | 30 % ad val.                 |
| 295                                   | Brussels carpets, figured or plain, and all carpets or carpeting of like character or description.....  | 25 % ad val.                 |
| 296                                   | Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description.....  | 30 % ad val.                 |
| 297                                   | Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise.....   | 20 % ad val.                 |
| 298                                   | Tresleburg and all-chain Venetian carpets.....  | 20 % ad val.                 |
| 299                                   | Wool Dutch and two-ply ingrain carpets.....   | 20 % ad val.                 |
| 300                                   | Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs (this does not include machine-made Wilton rugs).....  | 50 % ad val.                 |
| 301                                   | Drugs, dyed, printed, coloured, or otherwise.....   | 20 % ad val.                 |
| 302                                   | Carpets and carpeting of wool or cotton, or composed in part of either of them, not specially provided for in this Section, and mats, matting, and rugs of cotton.....  | 20 % ad val.                 |
| 303                                   | Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not specially provided for in this Section, or otherwise subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.....   | 20 % ad val.                 |
| 304                                   | Whenever in this Section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool in the form of the hair of the Angora goat, alpaca, whether manufactured by the woolen, worsted, felt, or any other process.....   |                              |
| 305                                   | Hair of the Angora goat, alpaca and other like animals, and all hair on the skin of such animal.....  | 15 % ad val.                 |
| 306                                   | Tops made from the hair of the Angora goat, alpaca, and other like animals.....   | 20 % ad val.                 |
| 307                                   | Yarns made of the hair of the Angora goat, alpaca, and other like animals.....  | 25 % ad val.                 |
| 308                                   | Cloth and all manufactures of every description made by any process, wholly or in chief value of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this Section.....   | 40 % ad val.                 |

| Nos. | Classification.   | Rates of duty.<br>Dols. cts. | Nos.            | Classification.  | Rates of duty.<br>Dols. cts. |
|------|---|------------------------------|-----------------|--|------------------------------|
| 30c  | Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics   | 45 % ad val.                 | Parchment paper | Lithographic transfer paper not printed  | 25 % ad val.                 |
|      | SCHEDULE L.—SILKS AND SILK GOODS.   |                              |                 | Papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process  | 40 % ad val.                 |
| 311  | Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed silk, and silk noils exceeding 2 inches in length  | 35 % ad val.                 |                 | All other paper with coated surface or surfaces not specially provided for in this Section   | 35 % ad val.                 |
| 312  | Spun silk or schappe silk yarn  | 0 20                         |                 | Uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process  | 35 % ad val.                 |
| 313  | Thrown silk not more advanced than singles, tram, or organzine, sewing silk, twist, floss, and silk threads or yarns of every description made from raw silk  | 15 % ad val.                 |                 | Cloth-lined or re-enforced papers  | 35 % ad val.                 |
| 314  | Velvets, plushes, chevilles, velvet or plush ribbons, or other pile fabrics, composed of silk or of which silk is the component material of chief value   | 50 % ad val.                 |                 | Grease-proof and imitation parchment papers, which have been super-calendered and rendered transparent, or partially so, by whatever name known  | 35 % ad val.                 |
| 315  | Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished   | 40 % ad val.                 |                 | All other grease-proof and imitation parchment papers, not specially provided for in this Section, by whatever name known  | 35 % ad val.                 |
|      | If cut, not hemmed or hemmed only   | 40 % ad val.                 |                 | Bags, envelopes, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this Section   | 35 % ad val.                 |
|      | If hemstitched or imitation hemstitched, or reversed, or having drawn thread, but not embroidered in any manner with an initial letter, monogram, or otherwise  | 50 % ad val.                 |                 | All boxes of paper or paper made or wood covered with any of the foregoing papers or covered or lined with cotton or other vegetable fibre   | 35 % ad val.                 |
| 316  | Ribbons, badings, including braidings, belts, buckles, cords, cords and tassels, garters, suspender, tubings, and webs and webbings: all the foregoing made of silk, or of which silk or silk and indiarubber are the component materials of chief value, if not specially provided for in this Section   | 45 % ad val.                 |                 | Albumenized or sensitized paper or paper otherwise surface-coated for photographic purposes  | 25 % ad val.                 |
| 317  | Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section  | 50 % ad val.                 |                 | Plain basic papers for albumenizing, sensitizing, baryta coating, or for photographic or solar printing processes  | 15 % ad val.                 |
| 318  | Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and indiarubber are the component materials of chief value, not specially provided for in this Section   | 45 % ad val.                 | 325             | Pictures, engravings, cards, booklets, labels, flags, banners, placards, and other articles composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this Section) shall pay duty at the following rates: |                              |
| 319  | Yarns, three threads, filaments of artificial or imitation silk or of artificial or imitation horsehair, by whatever name known and by whatever process made  | 35 % ad val.                 |                 | Labels and flaps printed in less than 8 colours (bronze printing to be counted as 2 colours), but not printed in whole or in part of metal leaf  | 0 15                         |
|      | Beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments or fibres of artificial or imitation silk or of artificial or imitation horsehair, or of yarns, threads, filaments, or fibres of artificial or imitation silk, or of artificial or imitation horsehair and indiarubber, by whatever name known, and by whatever process made   | 60 % ad val.                 |                 | Cigar bands of the same number of colours and printings  | 0 20                         |
|      | SCHEDULE M. PAPERS AND BOOKS.   |                              |                 | Labels and flaps printed in less than 2 colours, but not printed in whole or in part of metal leaf   | 0 20                         |
| 320  | Sheeting paper  | 5 % ad val.                  |                 | Cigar bands of the same number of colours and printings  | 0 25                         |
|      | Pulphboard in rolls, not laminated  | 5 % ad val.                  |                 | Labels and flaps, printed in whole or in part of metal leaf  | 0 35                         |
|      | Roofing felt  | 5 % ad val.                  |                 | Cigar bands printed in whole or in part of metal leaf  | 0 40                         |
|      | Common paper-box board, not coated, lined, embossed, printed or decorated in any manner, not cut into shapes for boxes or other articles  | 5 % ad val.                  |                 | Booklets   | 0 07                         |
| 321  | Filter mass or filter dock, composed wholly or in part of wool pulp, wool flour, cotton or other vegetable fibre  | 20 % ad val.                 |                 | All other articles   |                              |
| 322  | Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known, unsized, sized, or glazed, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued above 2½ cents per pound)  | 12 % ad val.                 |                 | Not exceeding 1/8 inch in thickness  | 0 15                         |
|      | Note.—If any country, dependency, province, or other sub-division of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon additional charge or license fee or otherwise) upon the manufacture of wool pulp, there shall be imposed upon printing paper valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province, or other sub-division of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other sub-division of government, upon either printing paper, or upon an amount of wool pulp, or wool for use in the manufacture of wool pulp necessary to manufacture such printing paper. |                              |                 | Exceeding 1/8 inch and not exceeding 1/4 inch in thickness   | 0 05                         |
|      |   |                              |                 | Less than 35 square inches cutting size in dimension   | 0 05                         |
|      |   |                              |                 | 35 square inches and over cutting size in dimension  | 0 07                         |
|      |   |                              |                 | Exceeding 1/4 inch in thickness  | 0 05                         |
|      |   |                              |                 | Note.—In the case of articles heretofore specified, the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material, shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted.  |                              |
|      |   |                              |                 | Books of paper or other material for children's use, lithographically printed in whole or in part, not exceeding in weight 24 ounces each  | 0 04                         |
|      |   |                              |                 | Fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand  | 0 05                         |
|      |   |                              |                 | Booklets wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not lithographed  | 0 10                         |
|      |   |                              |                 | Decalcomanie in ceramic colours, weighing not over 100 pounds per 1,000 sheets, on a basis of 20 by 30 inches in dimensions  | 0 00                         |
|      |   |                              |                 | All other decalcomanie, except toy decalcomanie  | 0 15                         |
|      |   |                              | 326             | Writing, letter, note, drawing, handmade paper and paper commercially known as handmade paper, japan paper, and imitation japan paper, by whatever name known, unsized, sized, or glazed, and letter, card, board, envelope, table, coverlet, and unionisk and imitation unionisk paper's calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, hand, or decorated in any manner  | 25 % ad val.                 |
|      |   |                              |                 | Paper envelopes, foliolet or flat, not specially provided for in this Section  | 15 % ad val.                 |
|      |   |                              |                 | Jacquard designs on ruled paper, or cut on Jacquard cards, and part of such designs, cardboard and Bristol board   | 25 % ad val.                 |
|      |   |                              |                 | Press blocks or other paper or cardboard, and letter, card, board, envelope, table, coverlet, and unionisk and imitation unionisk paper's calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, hand, or decorated in any manner  | 25 % ad val.                 |
|      |   |                              |                 | Wrapping paper not specially provided for in this Section  | 25 % ad val.                 |
|      |   |                              |                 |  |                              |
|      |   |                              |                 |  |                              |
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## SCHEDULE M.—PAPERS AND BOOKS—continued.

| Nos. | Classification.   | Rates of duty.<br>Dols. cts. |
|------|---|------------------------------|
| 329  | Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing, and not specially provided for in this Section  | 15 % ad val.                 |
|      | Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photo-relief process (except show cards), bound or unbound, or in any other form:   |                              |
|      | Not thinner than $\frac{1}{16}$ inch.....lb.  | 0 20                         |
|      | Thinner than $\frac{1}{16}$ inch.....thousand   | 2 00                         |
| 330  | Photograph, autograph, scrap, post-card, and postage stamp albums, wholly or partly manufactured  | 25 % ad val.                 |
| 331  | Playing cards.....lb.   | 60 % ad val.                 |
| 332  | Papers or cardboard, cut, sheet, or stamped into designs or shapes, such as initials, monograms, lace, borders or other forms, and all post cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process, and all papers and manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Section | 25 % ad val.                 |

## SCHEDULE N.—SUNDRIES.

|     |  |              |
|-----|--|--------------|
| 333 | Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung or strung loosely on thread for facility in transportation only   | 25 % ad val. |
|     | Curtains and other articles not embroidered nor appliqued and not specially provided for in this Section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material                                   | 50 % ad val. |
| 334 | Ramie hat braids.....lb.   | 40 % ad val. |
|     | Manufactures of ramie hat braids.....30 % ad val.  |              |
| 335 | Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horse-hair, cuba bark, or manilla hemp, suitable for making or ornamenting hats, bonnets, or hoods:     |              |
|     | Not bleached, dyed, coloured, or stained.....lb.   | 15 % ad val. |
|     | If bleached, dyed, coloured, or stained.....lb.  | 20 % ad val. |
|     | Hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manilla hemp, whether wholly or partly manufactured:   |              |
|     | Not blocked or trimmed.....lb.   | 25 % ad val. |
|     | If blocked or trimmed, and in chief value of such materials.....lb.  | 40 % ad val. |
|     | <i>Note.</i> —The terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not separated fibre thereof.   |              |
| 336 | Brooms, made of broom corn, straw, wooden fibre, or twigs.....lb.  | 15 % ad val. |
|     | Brushes and feather dusters of all kinds, and hair pencils in quills or otherwise.....lb.  | 35 % ad val. |
| 337 | Bristles, sorted, bunched, or prepared.....lb.   | 0 07         |
| 338 | Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding 8 inches in any one dimension.....lb.                         | 10 % ad val. |
| 339 | Buttons of vegetable ivory:  |              |
|     | In sizes 26 lines and larger.....lb.   | 35 % ad val. |
|     | Below 26 lines.....lb.   | 45 % ad val. |
|     | Buttons of shell and pearl:  |              |
|     | In sizes 26 lines and larger.....lb.   | 25 % ad val. |
|     | Below 26 lines.....lb.   | 45 % ad val. |
|     | Agate buttons.....lb.  | 15 % ad val. |
|     | Shoe buttons.....lb.   | 15 % ad val. |
|     | Parts of buttons and button moulds or blanks, finished or unfinished, and with collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, or agate, all the foregoing and buttons not specially provided for in this Section.....lb. | 40 % ad val. |
| 340 | Cork bark, cut into squares, cubes or quarters.....lb.   | 0 04         |
|     | Manufactured cork stoppers, over $\frac{1}{8}$ inch in diameter, measured at the larger end, and manufactured cork discs, washers, or washers, over $\frac{1}{8}$ inch in thickness.....lb.  | 0 12         |
|     | Manufactured cork stoppers, $\frac{1}{8}$ inch or less in diameter, measured at the larger end, and manufactured cork discs, washers, or washers, $\frac{1}{8}$ inch or less in thickness.....lb.  | 0 15         |
|     | Cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, and not otherwise provided for in this Section.....lb.  | 0 03         |
|     | Cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or moulded forms.....lb.   | 0 00         |
|     | Cork paper.....lb.   | 35 % ad val. |
|     | Manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or cork substitutes, granulated or ground cork, not specially provided for in this Section.....lb.  | 30 % ad val. |
| 341 | Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials.....lb.  | 50 % ad val. |
| 342 | Dolls, and parts of dolls, dolls' heads, toy marbles of coloured rubber, ivory, or other materials, and parts of toys, not composed of china, porcelain, earthenware, or other materials, and not specially provided for in this Section.....lb.             | 35 % ad val. |

| Nos. | Classification.  | Rates of duty.<br>Dols. cts. |
|------|--|------------------------------|
| 343  | Emery grains and emery, manufactured, ground, pulverized, or refined.....lb.   | 0 01                         |
|      | Emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value.....lb.   | 20 % ad val.                 |
| 344  | Firecrackers of all kinds.....lb.  | 0 06                         |
|      | Bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this Section.....lb.   | 0 10                         |
|      | <i>Note.</i> —The weight on all the foregoing to include all coverings, wrappings, and packing material.   |                              |
| 345  | Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box.....gross  | 0 03                         |
|      | When imported otherwise than in boxes containing not more than 100 matches each.....1,000 matches  | 0 00                         |
|      | Wax matches, fuses, wind matches, and all matches in books or folders or having a stained, dyed, or coloured stick or stem, and tapers consisting of a Wick coated with an inflammable substance, and night lights.....lb.   | 25 % ad val.                 |
|      | <i>Notes.</i> —(1) In accordance with Section 10 of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April 9, 1912, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited.   |                              |
|      | (2) Nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April 9th, 1912.   |                              |
| 346  | Perussion caps, cartridges, and cartridge shells empty   | 15 % ad val.                 |
|      | Blasting caps.....thousand   | 1 00                         |
|      | Mining, blasting, or safety fuses of all kinds.....lb.   | 15 % ad val.                 |
| 347  | Feathers and downs on the skin or otherwise, crude or not dressed, coloured, or otherwise advanced or manufactured in any manner, not specially provided for in this Section.....lb.   | 20 % ad val.                 |
|      | When dressed, coloured, or otherwise advanced or manufactured in any manner and not suitable for use as millinery ornaments, including quilts of down and manufactures of down.....lb.   | 40 % ad val.                 |
|      | Artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Section.....lb.  | 60 % ad val.                 |
|      | Boas, bountonniers, wreaths, and all articles not specially provided for in this Section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned.....lb.  | 60 % ad val.                 |
|      | <i>Note.</i> —The importation of egrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind. |                              |
| 348  | Furs dressed on the skin, not advanced further than dyeing.....lb.   | 30 % ad val.                 |
|      | Plates and mats of dog and goat skins.....lb.  | 10 % ad val.                 |
|      | Manufactures of furs, further advanced than dressing and dyeing, when prepared for use as millinery ornaments, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur not specially provided for in this Section.....lb.   | 40 % ad val.                 |
|      | Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which hides or skins of cattle of the bovine species, or of the dog or goat are the component material of chief value.....lb.   | 15 % ad val.                 |
|      | Articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which fur is the component material of chief value, not specially provided for in this Section.....lb.  | 50 % ad val.                 |
|      | Furs not on the skin, prepared for hatters' use, including fur skins.....lb.   | 15 % ad val.                 |
| 349  | Fans of all kinds, except common palm-leaf fans.....lb.  | 50 % ad val.                 |
| 350  | Gun wads of all descriptions.....lb.   | 10 % ad val.                 |
| 351  | Human hair:  |                              |
|      | Raw.....lb.  | 10 % ad val.                 |
|      | If cleaned or commercially known as drawn, but not manufactured.....lb.  | 20 % ad val.                 |
|      | Manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for in this Section.....lb.   | 35 % ad val.                 |
|      | Hair, curled, suitable for hats or mattresses.....lb.  | 10 % ad val.                 |
|      | Haircloth, known as "crinoline" cloth.....sq. yd.  | 0 06                         |
|      | Haircloth, known as "hair satting," and hair press cloth.....sq. yd.   | 0 15                         |
| 354  | Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plaitings, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur or the rabbit, beaver, or other animals.....lb.   | 45 % ad val.                 |
| 355  | Industrial fibre yarns and manufactures of pulp, not specially provided for in this Section.....lb.  | 25 % ad val.                 |
| 356  | Jewellery, commonly or commercially so known, valued above 20 cents per dozen pieces.....lb.   | 60 % ad val.                 |

| Nos. | Classification.   | Rates of duty.<br>Dols. cts. | Nos. | Classification.   | Rates of duty.<br>Dols. cts.  |
|------|---|------------------------------|------|---|---|
|      | Rope, curb, cable, and fancy patterns of chain, not exceeding $\frac{1}{4}$ inch in diameter, width, or thickness valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, comb, match boxes, mesh bags and purses, millinery, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enamelled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semi-precious stones, pearls, cameos, coral, or amber, or with imitation precious stones or imitation pearls   | 60 % ad val.                 | 365  | Glove trunks, with or without the usual accompanying pieces   | 75 % of the duty provided for the gloves in the fabrication of which they are suitable. |
|      | Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph   | 50 % ad val.                 | 366  | Manufactures of catgut, or whip gut, or worm gut, including strings for musical instruments; any of the foregoing or of which these substances or any of them is the component material of chief value, not specially provided for in this Section  | 20 % ad val.  |
| 357  | Diamonds and other precious stones, rough or uncut, and not advanced in condition, or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust   | 10 % ad val.                 | 367  | Manufactures of amber, asbestos, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this Section   | 10 % ad val.  |
|      | Pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, cameos, and other precious stones and semi-precious stones, cut but not set, and suitable for use in the manufacture of jewellery   | 20 % ad val.                 |      | Yarns and woven fabrics composed wholly or in chief value of asbestos   | 20 % ad val.  |
|      | Imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewellery, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones  | 20 % ad val.                 | 368  | Manufactures of bone, chip, grass, horn, india-rubber or gutta-percha, palm leaf, quills, straw, weeds, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this Section, shall be subject to the following rates:           |   |
| 358  | Laces, lace window curtains not specially provided for in this Section, couch, carriage and automobile laces, and all lace articles of whatever yarns, threads, or filaments composed; handkerchiefs, napkins, wearing apparel, and all other articles or fabrics made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all articles or fabrics embroidered in any manner by hand or machinery, whether with or without fancy initial, monogram, or otherwise, or tumbled, appliquéd, or scalloped by hand or machinery, any of the foregoing by whatever name known; edgings, insertings, galloons, nets, nettings, veils, veillings, neck rufflings, ruchings, tuckings, flouncings, flutings, quillings, ornaments; braids, loom wares, and cases, made in the process of weaving, or made by hand, or on any braid machine, knitting machine, or lace machine, and not specially provided for; trimmings not specially provided for; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, including straight hemstitching; and articles made in whole or in part of any of the foregoing fabrics or articles; all of the foregoing of whatever yarns, threads, or filaments composed | 60 % ad val.                 |      | Manufactures of india-rubber or gutta-percha, commonly known as druggists' sundries   | 15 % ad val.  |
| 359  | Chamois skins   | 15 % ad val.                 |      | Manufactures of india-rubber or gutta-percha, not specially provided for in this Section  | 10 % ad val.  |
|      | Piano-forte and piano-forte-action leather  | 10 % ad val.                 |      | Palm leaf   | 15 % ad val.  |
|      | Enamelled upholstery leather  | 10 % ad val.                 |      | Bone, chip, horn, quills, and whalebone   | 25 % ad val.  |
|      | Glove leather   | 10 % ad val.                 |      | Grass, straw and weeds  | 25 % ad val.  |
|      |   |                              |      | Note.—The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibres thereof.  |   |
| 360  | Bags, baskets, belts, satchels, curl cases, pocket-books, jewel boxes, portfolios, and other bags, boxes, and cases, made wholly or in chief value of leather or parchment, not jewellery, and manufactures of leather or parchment, or of which leather or parchment is the component material of chief value, not specially provided for in this Section  | 30 % ad val.                 |      | Coubs composed wholly of horn or of horn and metal  | 25 % ad val.  |
|      | Any of the foregoing, permanently fitted and furnished with travelling, bottle, drinking, dining, luncheon and similar sets   | 35 % ad val.                 | 369  | Ivory tanks in their natural state, or cut vertically across the grain only, with the bark left intact  | 20 % ad val.  |
| 361  | Gloves, not specially provided for in this Section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the length stated in each case being the extreme length when stretched to their full extent, namely:  |                              |      | Manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this Section   | 35 % ad val.  |
| 362  | Men's, women's or children's "glacé" finish Schמשchen (of sheep origin):  |                              |      | Manufactures of mother-of-pearl and shell, plaster of Paris, papier-maché, and vulcanized india-rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this Section                                 | 25 % ad val.  |
|      | Not over 14 inches in length  | 1 00                         |      | Shells engraved, cut, ornamented, or otherwise manufactured   | 25 % ad val.  |
|      | Over 14 inches in length, for each inch in excess of 14 inches, additional  | 0 25                         | 370  | Masks, of whatever material composed  | 25 % ad val.  |
| 363  | All other women's or children's gloves wholly or in chief value of leather:   |                              |      | Mats made of cocoa fibre or rattan  | sq. yd. 0 50<br>0 35  |
|      | Not over 14 inches in length  | 2 00                         | 372  | Moss and sea grass, eelgrass, and seaweeds, if manufactured   | 10 % ad val.  |
|      | Over 14 inches in length, for each inch in excess of 14 inches, additional  | 0 25                         | 373  | Musical instruments or parts thereof, pianoforte actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing                    | 35 % ad val.  |
|      | All men's leather gloves not specially provided for in this Section   | 2 50                         | 374  | Photographs, gramophones, graphophones, and similar articles, or parts thereof  | 25 % ad val.  |
| 364  | In addition to the foregoing rates there shall be paid the following cumulative duties:   |                              |      | Violin rosins, in boxes or cases or otherwise   | 10 % ad val.  |
|      | On all leather gloves when lined with cotton or other vegetable fibre   | 0 25                         | 375  | Works of art, including paintings in oil or water colours, pastels, pen and ink drawings, or copies, replicas or reproductions of any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this Section  | 15 % ad val.  |
|      | When lined with a knitted glove or when lined with silk, leather or wool  | 0 50                         | 377  | Pest moss   | ton 0 50  |
|      | When lined with fur   | 2 00                         | 378  | Fine pieces of paper or wood, or other material not metal, filled with lead or other material, pencils of lead  | gr. 0 36  |
|      | On all piqué and prix seam gloves   | 0 25                         |      | Note.—In no case shall any of the foregoing pay less than 25 per cent. ad val.  |   |
|      |   |                              |      | Stale pencils   | 25 % ad val.  |
|      |   |                              | 379  | Pencil leads in wood or other material  | 10 % ad val.  |
|      |   |                              | 380  | Photographic cameras, and parts thereof, not specially provided for in this Section   | 15 % ad val.  |
|      |   |                              |      | Photographic dry plates, not specially provided for in this Section   | 15 % ad val.  |
|      |   |                              |      | Photographic-film negatives imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits:   |   |
|      |   |                              |      | Exposed but not developed   | linear ft. 0 02   |
|      |   |                              |      | Exposed and developed   | " 0 03  |
|      |   |                              |      | Photographic-film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, cinematography or cinematography film pictures, prints, positives of duplicates of every kind and nature, and of whatever substance made | Linear or running ft. 0 01  |
|      |   |                              |      | Note.—All photographic films imported under this Section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.  |   |
|      |   |                              | 381  | Pipes and smokers' articles:  |   |
|      |   |                              |      | Common tobacco pipes and pipe bowls made wholly of clay   | 25 % ad val.  |
|      |   |                              |      | Other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Section, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper       | 50 % ad val.  |
|      |   |                              |      | Meerschaum, crude or unmanufactured   | 20 % ad val.  |

\* See also paragraph 364.

SCHEDULE N.—SUNDRIES—continued.

| No. | Classification.  | Rates of duty. Dols. cts. |
|-----|--|---------------------------|
| 382 | Plugs, black, known commercially as batters' plugs, composed of silk, or of silk and cotton, such as is used for making men's hats . . . . .                             | 10 % <i>ad val.</i>       |
| 383 | Umbrellas, parasols, or sunshades covered with material other than paper or lace, not sublined or appliqued . . . . .  | 35 % <i>ad val.</i>       |
|     | Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished . . . . .  | 50 % <i>ad val.</i>       |
| 384 | Waste, not specially provided for in this Section . . . . .  | 10 % <i>ad val.</i>       |
| 385 | That there shall be levied, collected, and paid on importation of all raw or unmanufactured articles not enumerated or provided for in this Section, a duty of . . . . . | 10 % <i>ad val.</i>       |
|     | And on all articles manufactured, in whole or in part, not provided for in this Section, a duty of . . . . .   | 15 % <i>ad val.</i>       |

That each and every imported article, not enumerated in this Section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value" wherever used in this Section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

## FREE LIST.

At and on after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

| Nos. | Classification.   |
|------|---|
| 387  | Acids: Acetic or pyroligneous, arsenic or arsenious, carbolic, chromic, florid, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, plumbic, prussic, silicic, sulphuric or oil of vitriol, and valeric.  |
| 388  | Acetate.  |
| 389  | Acorns, raw, dried or undried, but unground.  |
| 390  | Agates, unmanufactured.   |
| 391  | Agricultural implements: Ploughs, tooth and disc harrows, hoes, harvesters, reapers, agricultural drills and planters, horse-rakes, threshing machines, cotton gins, machinery for use in the manufacture of sugar, rubber and cane, and other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts. |
| 392  | Albumen, not specially provided for in this Section.  |
| 393  | Alcohol, methyl or wood.  |
| 394  | Alizarin, natural or synthetic, and dyes obtained from alizarin, anthracene, and carbazol.  |
| 395  | Ammonia, sulphate of, perchlorate of, and nitrate of.   |
| 396  | Antimony ore and stibnite containing antimony, but only as to antimony content.   |
| 397  | Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be used by the importer in his self, or for sale for such purposes.   |

**Notes.**—(1) No such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

(2) The certificates of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer, that the animal imported is the identical animal described in said certificate of record and pedigree.

(3) The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal.

(4) The Collector of Customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in the book of record recognized by the Secretary of Agriculture for that breed.

The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Animals, such as deer, straying across the boundary line into any foreign country, or on any other such boundary line by the owner for temporary purposes only, together with their offspring, shall be dutiable unless brought by him to the United States within six months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury.

**Notes.** The provisions of this Act shall apply to all such animals as have been imported and are in quarantine, or otherwise in the custody of Customs or other officers of the United States, at the date of the taking effect of this Act.

| Nos. | Classification.  |
|------|--|
| 398  | Animals brought into the United States temporarily for a period not exceeding 6 months, for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, pastoral, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury: also terms of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States, with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe: and with animals intended for exhibition in zoological collections for scientific or educational purposes, and not for sale or profit.  |
| 399  | Amatto, vaccine, rocoa, or oleans, and all extracts of.  |
| 400  | Antitoxins, rubein virus, and all other serums derived from animals and used for therapeutic purposes.   |
| 401  | Arabic.  |
| 402  | Arrowroot in its natural state and not manufactured.   |
| 403  | Arsenic and sulphide of arsenic, or orpiment.  |
| 404  | Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shoeks and staves when returned as barrels or boxes; also gun-silver, dunks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury: articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under similar conditions and regulations to be prescribed by the Secretary of the Treasury. |
|      | <b>Notes.</b> —(1) This paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouses and exported under any provision of law.   |
|      | (2) When manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the Collector of Customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.  |
|      | (3) The provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 397.   |
| 405  | Asafetida.   |
| 406  | Asbestos, unmanufactured.  |
| 407  | Ashes, wood and lye of, and beet root ashes.   |
| 408  | Baggins for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butt, seg, Russian seg, New Zealand tow, Norwegian tow, alum, mill waste, cotton tares, or other material not bleached, dyed, coloured, stained, painted, or printed, not exceeding 16 threads to the square inch, containing the warp and filling, and weighing not less than 15 ounces per square yard.  |
|      | Plain woven fabrics of single inter yarns by whatever name known, not bleached, dyed, coloured, stained, printed, or rendered non-inflammable by any process.  |
|      | Waste of any of the above articles suitable for the manufacture of paper.  |
| 409  | Balm of Gilead.  |
| 410  | Barks, cinchona or other, from which quinine may be extracted.   |
| 411  | Barks, cinchona or other, from which quinine may be extracted, in condition from its natural state.  |
| 412  | Beeswax.   |
| 413  | Bells, broken, and bell metal, broken and fit only to be remanufactured.   |
| 414  | Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.   |
| 415  | All Molding tissue manufactured from New Zealand hemp, manila, sisal or Tropic fibre, sisal grass or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 760 feet to the pound.   |
| 416  | Birds and land and water fowls, not specially provided for in this Section.  |
| 417  | Biscuits, bread, and wafers, not specially provided for in this Section.   |
| 418  | Bismuth.   |
| 419  | Bladders, and all integuments, tendons and intestines of animals and fish, sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Section.   |
| 420  | Blood, dried, not specially provided for in this Section.  |
| 421  | Blue vitriol, or sulphate of copper.   |
|      | Acetate and sub-acetate of copper, or verdigris.   |
| 422  | Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.  |
|      | Press cloths composed of camel's hair, imported expressly for oil-milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than 1 pound per square foot.  |
| 423  | Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal and bone ash.   |



Classification.

204 Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

225 Books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which shall have been printed more than 20 years at the date of importation, and all lithographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign Governments.

226 Books and pamphlets printed wholly or chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind.

227 Textbooks used in schools and other educational institutions; Braille tablets, encharitisms, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively.

227 Books, maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

228 Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

229 Borax, crude and unmanufactured, and borate of lime, soda, and other borate material, crude and unmanufactured, not otherwise provided for in this Section.

230 Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

231 Brazilian pebble, unwrought or unmanufactured.

232 Bristles, crude, not sorted, bunched, or prepared.

233 Broomli.

234 Broom corn.

235 Buckwheat.

236 Buckwheat flour.

236 Bullion, gold or silver.

237 Burgundy pitch.

238 Burrstones, manufactured or bound up into millstones.

239 Cadmium.

240 Calcium acetate of, brown and gray, and chloride of, crude: calcium carbide and calcium nitrate.

241 Cash registers, linotype and all typesetting machines, sewing machines, typewriters, shoe machine, cream separators valued at not exceeding \$75 dollars, sandblast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, all the foregoing whether imported in whole or in parts, including repair parts.

242 Castor or castoreum.

243 Catgut, whip gut, or worm gut, unmanufactured.

244 Cement, Roman, Portland, and other hydraulic.

244 Cerium, cerite, or cerium ore.

245 Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

247 Charcoal, blood char, bone char, or bone black, not suitable for use as a pigment.

248 Chromate of iron or chromic ore.

248 Chromium, hydroxide of, crude.

249 Common blue clay and Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks.

251 Coal, anthracite, bituminous, culm, slack, and shale; coke compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form.

252 Coal tar, crude, pitch of coal tar, wood or other tar.

253 Dead or cresote oil.

254 Products of coal tar known as anthracene and anthracene oil, naphthalin, phenol, and cresol.

255 Cobalt and cobalt ore.

256 Cocculus indiens.

256 Cochineal.

256 Cocoa or cacao, crude, and fibre, leaves, and shells of.

257 Coffee.

258 Coins of gold, silver, copper, or other metal.

259 Hair and hair yarn.

260 Composition metal of which copper is the component material of chief value, not specially provided for in this Section.

261 Copper ore; regulus of, and black or coarse copper, and copper content; old copper, fit only for remanufacture, copper scales, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this Section.

262 Cupressa, or sulphate of iron.

263 Coral, marine, uncut, and unmanufactured.

264 Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.

265 Corn or maize.

266 Corn meal.

267 Cotton, and cotton waste or flocks.

268 Cryolite, or kryolith.

269 Curbar.

270 Curling stones, or quoits, and curling-stone handles.

271 Curry and curry powder.

272 Cuttlefish bone.

273 Dandelion roots, raw, dried or waterdried, but unground.

274 Glaziers' and engravers' diamonds, unset, miners' diamonds.

275 Divi-divi.

276 Dragon's blood.

277 Drugs, such as barks, beans, berries, bolls, bulbs, bulbous roots, excrecences, fruits, flowers, dried fibres, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not carbon seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncompounded with any other substance and not specially provided for in this Section,

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278 and are in a crude state, not advanced in value or condition by shedding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture.

279 No article containing alcohol shall be admitted free of duty under this paragraph.

279 Eggs of poultry, birds, fish, and insects (except fish roe preserved for food purposes).

279 Notes.—(1) The importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited.

279 (2) The importation of eggs of game birds for purposes of propagation is hereby authorised, under rules and regulations to be prescribed by the Secretary of the Treasury.

279 Emery ore and corundum.

279 Crude artificial abrasives, not specially provided for.

280 Faus, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not coloured, dyed, or otherwise advanced or manufactured.

281 Felt, adhesive, for sheathing vessels.

282 Fibrin, in all forms.

283 Fresh-water fish, and all other fish not otherwise specially provided for in this Section.

284 Fish skins.

285 Flax straw.

285 Flax, not hatched or dressed.

285 Flax, hatched, known as "dressed line."

285 Tow of flax.

285 Flax noils.

285 Hemp, and tow of hemp.

285 Hemp, hatched, known as "line of hemp."

286 Flint, flints, and flint stones, unground.

287 Fossils.

288 Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this Section.

289 Fruit plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

290 Fulminates, fulminating powder, and other like articles not specially provided for in this Section.

291 Furs and fur skins, undressed.

292 Gambier.

293 Glass enamel, white, for watch and clock dials.

294 Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use.

294 Note. Such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

295 Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of the bovine species, excepting calfskins, whether wholly or partly unmanufactured.

296 Goldbeaters' moulds and goldbeaters' skins.

297 Grasses and fibres: Istle or Tampico fibre, jute, jute butts, manilla, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Section.

298 Grease, fat, vegetable tallow, and oils (excepting fish oils), not chemically compounded, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not specially provided for in this Section.

299 Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.

300 Gun: Amber in chips valued at not more than 50 cents per pound, coal, dynam, and kauri.

301 Gunpowder, and all explosive substances, not specially provided for in this Section, used for mining, blasting, and artillery purposes.

302 Gutta-percha, crude.

303 Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this Section.

304 Hide cuttings, raw, with or without hair, and all other glue stock.

305 Hide rope.

306 Hides of cattle, raw or uncured, or dry, salted, or pickled.

307 Hones and whetstones.

308 Hoofs, unmanufactured.

309 Hoop or ban I iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity.

310 Hop roots for cultivation.

311 Horus and parts of, including horn strips and tips, unmanufactured.

312 Ice.

313 India-rubber, crude, and milk of, and scrap or refuse india-rubber, fit only for remanufacture.

314 Indigo, natural or synthetic, dry or suspended in water, and dyes obtained from indigo.

315 Iodine, crude, or resublimed.

316 Ipeac.

317 Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.

318 Iron ore, including manganeseiferous iron ore, and the dress or residue from burnt pyrites.

318 Iron in pigs, iron kienleche, spiegeleisen.

318 Wrought iron and scrap and scrap steel.

318 Note.—Nothing shall be deemed scrap iron or scrap steel except second-hand iron or steel or refuse iron or steel fit only to be remanufactured.

318 Ferromanganese.

318 Iron in slabs, blooms, loops or other forms less finish than iron bars, and more advanced than pig iron, except castings, not specially provided for in this Section.

319 Jalap.

320 Java, unmanufactured.

321 Joss stick, or Joss stick.

322 Junk, oil.

323 Kelp.

324 Kewrite.

325 Kyanite, or cyanite, and kaineite.

## FREE LIST—continued.

- No. Classification.
- 526 Lac dye, crude, seed, button, stick, and shell.
- 527 Lactarine or cascin.
- 528 Lard, lard emponants, and lard substitutes.
- 529 Lava, unmanufactured.
- 530 All leather not specially provided for in this Section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or in parts, finished or unfinished.
- 531 Lecithes.
- 532 Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per cent. of alcohol.
- 533 Life-boats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.
- 534 Limestone-rock asphalt.
- 535 Asphaltum and bitumen.
- 536 Lithographic stones, not engraved.
- 537 Litmus, prepared or not prepared.
- 538 Loadstones.
- 539 Maddier and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 540 Magnesia, crude or calcined, not purified.
- 541 Manganes, oxide and ore of.
- 542 Manna.
- 543 Manuscripts.
- 544 Marrow, crude.
- 545 Marshmallow or althea root, leaves or flowers, natural or unmanufactured.
- 545 Meats:
- Fresh beef, veal, mutton, lamb, and pork.
- Bacon and hams.
- Meats of all kinds, prepared or preserved, not specially provided for in this Section.

*Note.*—None of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unwholesome, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30, 1906 (34th Statutes at Large, page 674), commonly called the Meat Inspection Amendment, and the Act of June 20th, 1906 (34th Statutes at Large, page 768), commonly called the Food and Drugs Act, and the Secretary of Agriculture is hereby authorized to make rules and regulations to carry out the purposes of this paragraph, and in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor to such rules and regulations.

- 546 Medals of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
- 547 Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.
- 548 Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.
- 549 Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Section.
- 550 Miners' rescue appliances, designed for emergency use to mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps and parts, accessories, and appliances for cleaning, repairing and operating all the foregoing.
- 551 Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.
- 552 Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Section.
- 553 Myrobolana fruit.
- 554 Cut nails and cut spikes of iron or steel.
- Horse-shoe nails, horse-shoe nail rods, hobnails, and all other wrought-iron or steel nails not specially provided for in this Section.
- Wire staples, wire nails made of wrought iron or steel.
- Spikes, and horse, mule, or ox shoes, of iron or steel.
- Cut tacks, brads, or spikes.
- Needles, hand sewing and darning.
- Needles for shoe machines.
- 556 Newspapers and periodicals.

*Note.*—The term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

- 557 Nuts: Marrons, crude; cocoanuts in the shell, and broken cocoanut meat or copra, not shredded, desiccated, or prepared in any manner; palm nuts and palm-ut kernels.
- 558 Nuc vomica.
- 559 Oakum.
- 560 Oil cake.
- 561 Oils: Birch tar, cajuput, cocoanut, cod, cod-liver, cotton-seed, croton, ichthyol, jojobahum, palm, palm-coral, perilla, soya-bean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this Section; petroleum, crude or refined, and all products obtained from petroleum, including kerosene, benzene, naphtha, gasoline, paraffin, and paraffin oil; and also spermaceti, whale and other fish oils of American fisheries, and all fish and other products of such fisheries.

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- 562 Olee stearin.
- 563 Orange and lemon peel, not preserved, candied, or dried.
- 564 Orchil, or cochineal liquid.
- 565 Ores of zoll, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.
- 566 Paper stock, crude, of every description, including all grasses, fibres, rags, waste, including jute, hemp and flax waste, shavings, shippings, old paper, rope ends, waste rope, and waste bagging, and all other waste, not specially provided for in this Section, including old empty cloth and old empty bags, used chiefly for paper-making.
- 567 Printing paper (other than paper commercially known as hand made or machine hand made paper, japan paper, and imitation japan paper by whatever name known), unsized, sized or glazed, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this Section, valued at not more than 25 cents per pound, decemcomania paper not printed.
- 568 Parchment and vellum.
- 569 Paris green and London purple.
- 570 Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.
- 571 Personal effects, not merchandise, of citizens of the United States (lylog in foreign countries).
- 572 Pewter and britannia metalware, old, and fit only to be remanufactured.
- 573 Philosophical and scientific apparatus, telescopes, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.
- 574 Phosphates, crude.
- 575 Phosphorus.
- 576 Photographic and moving-picture films, sensitized but not exposed or developed.
- 577 Plants, trees, shrubs, roots, seed cane and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
- 578 Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge or scrap, and vases, retorts and other apparatus, vessels and parts thereof, composed of platinum, for chemical uses.
- 579 Plumbago.
- 580 Potash:
- Crude, or "black salts."
- Carbonate of.
- Cyanide of.
- Sulphate of.
- Borate of, when not containing more than 15 % of caustic soda.
- Nitrate of, or saltpetre, crude.
- Muriate of.
- 581 Potatoes, and potatoes dried, desiccated or otherwise prepared, not specially provided for in this Section.
- Note.*—Any of the foregoing specified articles shall be subject to a duty of 16 % *ad valorem* when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on such articles imported from the United States.
- 582 Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other purpose, or persons, or for sale, nor shall it be construed to include theatrical scenery, properties and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other purpose, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation.
- Note.*—The Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.
- 583 Quina.
- 584 Quina, sulphate of, and all alkaloids or salts of cinchona bark.
- 585 Radium and salts of radioactive substitutes, selenium and salts of.
- 586 Rags, not otherwise specially provided for in this Section.
- 587 Railway bars, made of iron or steel, and railway bars made in part of steel, T-rails, and punched iron or steel flat rails.
- 588 Rennets, raw or prepared.
- 589 Rye and rye flour.
- 590 Sago, crude, and sago flour.
- 591 Salicin.
- 592 Salep, or salop.
- 593 Salt.
- 594 Santonin, and its combinations with acids not subject to duty under this Section.
- 595 Seeds: Cardamom, cauliflower, celery, coriander, cotton, cummin, fenel, fenugreek, hemp, horehound, mangelwurzel, mustard, rape, St. John's bread or bean, sorghum, sugar beet, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this Section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this Section.
- 596 Sheep dip.
- 597 Shotgun barrels, in single tubes, forged, rough bored.
- 598 Shrimps, lobsters and other shellfish.
- 599 Silk cocoons and silk waste.
- 600 Silk, raw, in skins reeled from the cocoon, or re-reeled, but not wound, doubled, twisted, or advanced in manufacture in any way.
- 601 Silkworm eggs.
- 602 Skeletons and other preparations of anatomy.
- 603 Skins of hares, rabbits, dogs, goats and sheep, undressed.
- 604 Skins of all kinds, raw, and hides not specially provided for in this Section.

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| <p>1 Soda:</p> <ul style="list-style-type: none"> <li>Arsenate of.</li> <li>Cyanide of.</li> <li>Sulphate of, crude, or salt cake and nitre cake.</li> <li>Soda ash.</li> <li>Sulfate of.</li> <li>Nitrate of, or cubic nitrate.</li> <li>Soda beans.</li> </ul>   |      | <p>time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale.</p>  |
| <p>2 Specimens of natural history, botany and mineralogy, when imported for scientific public collections, and not for sale.</p>   |      | <p>(2) In case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury.</p>   |
| <p>3 Spunk.</p>  |      | <p>(3) Up to but not exceeding 100 dollars in value of articles acquired abroad by such residents of the United States for personal or household use, or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.</p>   |
| <p>4 Spurs and stiltis used in the manufacture of earthen, porcelain and stone ware.</p>   | 643  | <p>Whalebone, unmanufactured.</p>   |
| <p>5 Stamp: Foreign postage or revenue stamps, cancelled or uncancelled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.</p>  | 644  | <p>Wheat, wheat flour, semolina and other wheat products, not specially provided for in this Section.</p>   |
| <p>6 Statuary, and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.</p> |      | <p><i>Note.</i>—Wheat shall be subject to a duty of 10 cents per bushel, wheat flour shall be subject to a duty of 45 cents per barrel of 196 pounds, and semolina and other products of wheat, not specially provided for in this Section, 10 per cent. <i>ad valorem</i>, when imported directly or indirectly from a country, dependency, or other sub-division of Government which imposes a duty on wheat or wheat flour or semolina imported from the United States.</p>  |
| <p><i>Note.</i>—The term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.</p>  | 645  | <p>All barbed wire, galvanized wire not larger than <math>\frac{3}{16}</math> inch in diameter and not smaller than <math>\frac{1}{8}</math> inch in diameter of the kind commonly used for fencing purposes, galvanized wire fencing composed of wire not larger than <math>\frac{3}{16}</math> inch in diameter nor smaller than <math>\frac{1}{8}</math> inch in diameter, and wire commonly used for baling hay or other commodities.</p>   |
| <p>7 Steel engraved forms for bonds, debentures, stock certificates, negotiable receipts, notes and other securities; and engraved steel plates, dies and rolls, suitable for use in engraving or printing bonds, stock certificates or other securities.</p>  | 646  | <p>Witherite.</p>   |
| <p>8 Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open-hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron and similar alloys.</p>  | 647  | <p>Wood: not specially provided for in this Section:</p>  |
| <p>9 Stone and sand: Earthstone in blocks, rough or unmanufactured; cut stone, tripoli and sand, crude or manufactured: cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this Section.</p>  |      | <p>Logs, timber, round, unmanufactured, hewn or sawed, sided or squared.</p>  |
| <p>10 Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.</p>   |      | <p>Pulp woods, kindling wood, firewood, hop poles, hoop poles, fence posts, handle logs, shingle bolts, gun blocks for gunstocks, rough hewn or sawed, or planed on one side.</p>   |
| <p>11 Stychnolia or stychnine, and its combinations with acids not subject to duty under this Section.</p>   |      | <p>Hulls for wheels, posts, heading bolts, stove bolts, last blocks, wagon blocks, oak blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored.</p>  |
| <p>12 Sulphur in any form, brimstone, and sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per cent. of sulphur.</p>   |      | <p>Sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved.</p>   |
| <p>13 Sumac, ground or unground.</p>   |      | <p>Shapboards.</p>  |
| <p>14 Swine, cattle, sheep, and all other domestic live animals suitable for human food not otherwise provided for in this Section.</p>  |      | <p>Laths.</p>   |
| <p>15 Tagua nuts.</p>  |      | <p>Pickets, palings, staves.</p>  |
| <p>16 Talcum, steatite, and French chalk, crude and unground.</p>  |      | <p>Shingles.</p>  |
| <p>17 Tallow.</p>  |      | <p>Ship timber, ship planking.</p>  |
| <p>18 Tamarinds.</p>   |      | <p>Broom handles.</p>   |
| <p>19 Tanning material—not containing alcohol and not specially provided for in this Section:</p>  |      | <p>Sawdust.</p>   |
| <p>Extracts:</p>   |      | <p>Wood flour.</p>  |
| <p>Of quetracho.</p>   | 648  | <p>Woods: Cedar, including Spanish cedar, ligustrum, lancewood, ebony, box, grandilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (Juniperus Virginiana) timber, hewn, skied, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, India malacca joints, and other woods not specially provided for in this Section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.</p>   |
| <p>Of hemlock bark.</p>  | 649  | <p>Mechanically ground wool pulp, chemical wood pulp, unbleached or bleached, and rag pulp.</p>   |
| <p>Extracts of oak and chestnut and other barks and woods other than dry-woods such as are commonly used for tanning not specially provided for in this Section.</p>   | 650  | <p>Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing.</p>  |
| <p>Nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not previously in value or condition by Articles in a crude state used in dyeing or tanning.</p>   | 651  | <p>Wool wastes: All wools, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddy, mungo, flock, wool extract, carbonized wool, carbonized wools, and all other wastes not specially provided for in this Section.</p>   |
| <p>20 Tapioca, tapioca flour, cassava or cassady.</p>  | 652  | <p>Original paintings in oil, mineral, water or other colours, pastels, original drawings and sketches in pen and ink or pencil and water colours, artists' proof etchings, unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same.</p>   |
| <p>21 Tar and pitch of wood.</p>   |      | <p><i>Note.</i>—The terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal, or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stencilling or any other mechanical process; and the words "etchings," and "engravings," and "woodcuts" as used in this paragraph, shall be understood to include only such as are printed by hand from plates or blocks, etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.</p> |
| <p><i>Notes.</i>—(1) The cans, boxes, or other containers of tea packed in packages of less than 5 pounds each shall be dutiable at the rate chargeable thereon if imported empty.</p>   |      | <p>(2) The Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.</p>   |
| <p>(2) Nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2nd, 1897, and any Act amendatory thereof.</p>  |      |   |
| <p>22 Teeth, natural, or unmanufactured.</p>   |      |   |
| <p>23 Terra alba, not made from gypsum or plaster rock.</p>  |      |   |
| <p>24 Terra japonica.</p>  |      |   |
| <p>25 Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin.</p>  |      |   |
| <p><i>Note.</i>—There shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per lb. when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite or black oxide of tin and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.</p>   |      |   |
| <p>26 Tobacco stems.</p>   |      |   |
| <p>27 Tungsten-bearing ores of all kinds.</p>  | 653  | <p>Works of art, drawings, engravings, photographic pictures and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the United States, and not for sale, under such regulations as the Secretary of the Treasury shall prescribe.</p>  |
| <p>28 Turmeric.</p>  |      |   |
| <p>29 Turpentine, Venice, and kinds of.</p>  |      |   |
| <p>30 Turtles.</p>   |      |   |
| <p>31 Type, stereotype metal, electrolyte metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.</p>  |      |   |
| <p>32 Uranium, oxide and salts of.</p>   |      |   |
| <p>33 Valonia.</p>   |      |   |
| <p>34 Wafers, unseasoned or not edible.</p>  |      |   |
| <p>35 Wax, vegetable or mineral.</p>   |      |   |
| <p>36 Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States.</p>   |      |   |
| <p><i>Notes.</i>—(1) This exemption shall include only such articles as were actually owned by them and in their possession abroad at the</p>  |      |   |



## FREE LIST continued.

No. Classification.

654 Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or of other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed.

Note.—(1) Bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the Customs.

(2) The privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

655 Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or to any religious society, college, or other public institution, including stained or painted window glass, or stained or painted glass windows imported to be used in houses of worship, and excluding any article, in whole or in part, moulded, cast, or mechanically wrought from metal within 20 years prior to importation.

Note.—Such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

656 Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation.

Note.—The free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

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## AMENDMENT OF THE CUSTOMS ADMINISTRATIVE ACT.

A. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June 10th, 1890, as amended, be further amended to read as follows:

"B. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named or, if consigned to order, by the consignee, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid thereafter, shall contain a correct, complete, and detailed description of such merchandise, and of the packages, wrappings, or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning and shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed, or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner.

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer, of the United States of the consular district in which the merchandise was manufactured, or purchased, or contracted to be delivered from, or to the consular officer of the district where the merchandise is assembled for shipment, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made in compliance with the provisions of this Act, and was exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this Act; and that no discounts, rebates, or commissions are contained in the invoice but will be furnished to anyone, if the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined.

"E. That, except in case of personal effects accompanying the passenger, the importation of any merchandise exceeding \$100 in value shall be admitted to entry without the production of any duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or

otherwise, showing the actual cost of such merchandise, if purchased, as if obtained otherwise than by purchase, the actual market value or whole sale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent, or his deputy, or the entry of the merchandise, to be administered by the collector or his deputy, and if the collector or his deputy, or his deputy to examine the document under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, or statement, or affidavit, or other evidence, the collector or his deputy shall be thereafter exonerated from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it is not in his power to produce the same under the demands; and no such evidence shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire quantity, and that such declaration shall be in the form of a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, or his deputy, or the entry of the merchandise, or before a notary public or other officer duly authorized by law to administer oaths, and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be enclosed with the declaration so filed, and which should accompany the entry the declaration may be lost, and the collector, upon production of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently. That the Secretary of the Treasury and the Secretary of Commerce are hereby authorized and directed to establish from time to time for statistical purposes a list or enumeration of articles in such detail as in their judgment may be necessary to comprehend all merchandise imported into the United States, and that as a part of the declaration herein required the importer shall be either attached thereto or included therein an accurate statement specifying, in the terms of the said detailed list or enumeration, the kind and quantities of all merchandise imported, and the value of the total quantity of each kind of article, and it shall be the duty of the consular officer, to whom the invoice shall be produced, to require such information to be given.

"G. That if the consignee, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declaration provided for in paragraph without reasonable cause to believe the truth of such statement, or shall aid or preme the making of any such false statement as to any material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any wilful act or omission by means of the United States shall or may be deprived of the lawful duties, or any portion thereof, of such merchandise, or any portion thereof, or any portion thereof embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offence a sum not exceeding \$5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

"H. That if any consignee, seller, owner, importer, consignee, agent, or other person or persons shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph without reasonable cause to believe the truth of such statement, or shall aid or preme the making of any such false statement as to any material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any wilful act or omission by means of the United States shall or may be deprived of the lawful duties, or any portion thereof, of such merchandise, or any portion thereof embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or its value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise if the invoice, declaration, or statement or package containing the same, or any article or articles of merchandise, in which such fraud or false statement relates. That the arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignee, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignee, or the existence of any other facts constituting an attempted fraud, shall be deemed to be a violation of this paragraph, to be a violation of this Act, and such merchandise notwithstanding no actual entry has been made shall be offered.

"I. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the collector, or the importer, or the consignee, or the agent of the importer, the cost or value given in the invoice or pro forma invoice, or statement in the form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or whole sale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise

Upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons, and the collector or persons acting as such, who shall liquidate the entry accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.

"O. That the general appraisers, or any of them, are hereby authorized to administer oaths to general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, any agent to appear before them and examine upon oath any owner, importer, consignee, or other person touching any matter or thing which



"BB. That any officer or employee of the United States who shall exacting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not less than \$5,000 nor more than \$10,000, or imprisoned not more than two years, or both, and the district court may, in addition to any fine or such soliciting or demanding, exacting, or receiving, satisfactory to the court, order that the trial be had, shall be regarded as *prima facie* evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall in



upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

"CC. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered on such payment to their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

#### MISCELLANEOUS PROVISIONS.

A. That for the purpose of re-adjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however*, That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the 11th day of December, 1902, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of Article 8 of said treaty, which proviso is hereby abrogated and repealed.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all duties, the growth, product, or manufacture of the Philippine Islands, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be subject to the inspection of the United States Customs Service, and that direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity, and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares or merchandise, shipped from said islands to the United States, shall be exempt from the payment of such tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of the Philippine Islands manufacture; such tax to be paid by internal-revenue stamp or stamps, as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, shipped from the Philippine Islands to the United States, other than the United States internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue in fact to the United States government, and shall be paid into the United States Treasury: *And provided*, That Section 13 of "An Act to raise revenue for the Philippine Islands, and for other purposes," approved August 6th, 1900, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States, or of any other political subdivision of government shall pay or bestow, directly, or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of such article or merchandise, or otherwise, into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by law, a tax equal to the duties otherwise imposed by such country or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, which shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labelled, without injury, shall be marked, stamped, branded, or labelled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labelling shall be as nearly indelible as practicable, inasmuch as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labelled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and not marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any package of imported merchandise be marked, stamped, branded, or labelled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labelling of any importable articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, shall be liable to a fine not exceeding \$5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or label made of paper or other material, or any cast, stamp, brand, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by the courts of law. No such prohibited articles or packages in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs herebefore mentioned, when used in bulk and not put out for any of the purposes herebefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by the post, or by any other means, public notice of such articles, or in preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than \$5,000, or by imprisonment at hard labour for not more than ten years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before any complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation, of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or articles, and to return the same to the court, and to suspend the same until immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the prohibition of this section shall not apply to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make such necessary orders and regulations to carry out this section, and to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding \$5,000, or be imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labour shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to carry out this section, and such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per centum *ad valorem*, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which, being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous countries. This discriminating duty shall not apply to goods, wares, or merchandise, which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufac-

## MISCELLANEOUS PROVISIONS—continued.

triv, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such vessel, cargo, or merchandise, ship, or vessel, and cargo shall be liable to be seized, presented, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Section 4. That the provisions of this subsection shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Section 4. That machinery or other articles to be altered or repaired, molders' patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, molds of women's wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, samples solely for use in making order, for merchandises, articles intended solely for experimental purposes, and automobiles, motor cycles, bicycles, aeroplanes, airships, balloons, motor boats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by non-residents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without tax, provided they are exported within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: *Provided*, That no article shall be entitled to enter under this section that is intended for sale or which is imported for sale on approval.

Section 5. That all materials of foreign production which may be necessary for the construction of naval vessels or other vessels of the United States, vessels only of the United States, or for the repair of such ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon.

Section 6. That all articles of foreign production needed for the repair of naval vessels or other vessels of the United States, and for the outfit and vessels now or hereafter registered under the laws of the United States may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Section 7. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury may prescribe, to articles of war of any nation in ports of the United States which may reciprocate with civility toward the vessels of war of the United States in its ports.

Section 8. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for a period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Section 9. That all articles manufactured in whole or in part of imported materials, or of such materials and other native products, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, *except as*: *Provided*, That the manufacturer of such articles shall first give security to the collector of the port nearest to the place of manufacture, and of such regulations as shall be prescribed by the Secretary of the Treasury. *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouse.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly to any foreign country, or to the Philippine Islands under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting on the same may under the regulations of the Secretary of the Treasury, be conveyed without duty, upon payment of revenue stamps by law, if such materials, packages, warehouses, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the manufacture of goods thereon.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or forwarding for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the waste material or by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under Act of March 24th, 1874, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law, if such waste material were imported from a foreign country. All labour performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn tally thereon, verified by the customs officers in charge, shall be made

by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: *Provided*, That cigars and manufactures in whole of tobacco imported from any one country, made wholly or in part of such tobacco, and such cigars and manufactures withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported, under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Revised Statutes 3133 shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed thereon.

Section 1. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded manufacturing warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with ores or crude metals of home or foreign production: *Provided*, That the bonds shall be charged with the amount of duties payable upon such ores or crude metals at the time of their importation, and the several charges against such ores or metals may be cancelled upon the exportation or delivery to a bonded manufacturing warehouse established under paragraph M of this Section of an amount of the same kind of metal equal to the actual amount of dutiable metal producible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: *And provided further*, That the said bonds may be cancelled, or any portion thereof may be withdrawn for domestic consumption or transferred to a bonded Customs warehouse, and withdrawn therefrom, and the several charges against the bonds cancelled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: *And provided further*, That on the arrival of the said ores or crude metals, such establishments they shall be sampled and assayed according to commercial standards by an officer of the customs, and officers, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: *Provided further*, That additional metal produced in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds cancelled in a similar sum: *Provided further*, That all labour performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

Section 2. That from and after the first day of January, 1914, under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury may prescribe, any association of farmers, any fruit grower or association of fruit growers, or other person or persons may manufacture alcohol free of tax for denaturation only, out of any of the products of farms, fruit orchards, or any substance whatever, on condition that such alcohol shall be directly conveyed from the still by continuous close pipes to locked and sealed receptacles, and that the same may be removed and used for any other beverage by an admixture of such denaturing alcohol with the alcohol of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, or where such alcohol is of insufficient proof to be denatured, the same may be transferred in bond from such locked and sealed receptacles to a central distilling and denaturing plant as hereinafter provided.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe the manner of erecting, siting, distilling and denaturing plants to which alcohol produced under the provisions of this Act, free of tax, may be transferred, redistilled and denatured under such regulations, and upon the execution of such notices and bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any central distilling and denaturing plant provided for in section two of this Act may, in addition to the spirits produced under section one of this Act, use any of the products of farms, fruit orchards, or any substance whatever, for the production of alcohol free of tax: *Provided*, That at such distilleries the use of cisterns or tanks of such size and construction as may be deemed expedient shall be permitted in lieu of distillery bonded warehouses under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any person who under the provisions of this Act shall fail to register, or shall register, any still or distilling apparatus used by him, who shall fraudulently remove or conceal spirits or other products produced by him, or who shall fail to comply with all the requirements of this Act, or any regulations issued pursuant thereto, respecting the production and denaturation of distilled spirits; and any person who shall recover or attempt to recover by re-distillation or by any other process or means, any distilled spirits after the same has been denatured, shall, on conviction thereof, be liable to a fine not more than \$5,000 or be imprisoned for not more than five years, or both, at the discretion of the court, and to the United States all real and personal property used in connection therewith.

That Subsection 2 of Section 324 of the Revised Statutes of the United States shall not apply to stills and worms manufactured for use in distilling, provided for in section one of this Act, but the manufacturer or owner of such distilling apparatus shall give notice to the collector of the port of the revenue of the district in which the said apparatus is made or to which it is removed, of each still, or worm, manufactured, sold, used, or exchanged under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Section IV. of the Act of March 2nd, 1907, amendatory of the Act of June 7th, 1906, is hereby repealed, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall exempt distiller operating under this Act from the provisions of Sections 3283 and



12. **Article 7.**—An additional copy of the manifest must be furnished by the master or agent of the vessel for each port in the Canal Zone at which cargo is discharged; provided, that in lieu of a copy of the complete manifest there may be furnished, at the option of the master or agent, a copy of only such portions of the manifest as relate to the cargo to be discharged.



## CUSTOMS REGULATIONS FOR THE PANAMA CANAL.—continued.

13. *Article 8.*—There shall also be furnished to the boarding officer the clearance issued to the vessel at the last port of call, a copy of the passenger list, which shall distinguish between passengers in transit and passengers to be landed in the Canal Zone, a copy of the crew list, list of sea stores, purser's statement, certificate of discharge from quarantine, and, in case of vessels of the United States, the register and articles.

14. *Article 9.*—The master shall certify under oath that the manifest, passenger list, and other documents delivered by him to the boarding officer are complete and true.

15. *Article 10.*—No vessel shall be permitted to enter until the master or agent shall produce a certificate of discharge from quarantine.

16. *Article 11.*—Before an entry is made of a vessel of the United States, the register and articles must be produced to the Customs officers, and these papers are to be retained until a clearance is granted.

17. *Article 12.*—It is not necessary for the captain or master of any vessel of war or public vessel owned or chartered by a foreign Government to report and appear on arrival at the Panama Canal, at either of the terminal ports, unless engaged in the transportation of merchandise in the way of trade, but such vessel shall be subject to the Quarantine Regulations and to the regulations relative to the payment of tolls and of bills for material, supplies, repairs, harbour pilotage, towage, wharfage, and other services furnished to vessels by the Panama Canal; and such public or chartered vessels, other than men of war, may be required to certify as to the number of passengers or troops on board, and the character and kind of cargo, when requested by the Canal authorities to do so.

18. *Article 13.*—The Bureau of Customs shall have exclusive control over all goods, wares and merchandise introduced into the Canal Zone, pending the release thereof on presentation of evidence in the form that such goods, wares and merchandise are entitled to free entry, or that the import duties due to the Republic of Panama have been paid, or that payment has been waived. No such goods, wares or merchandise shall be released for delivery to consignees, or for re-export, except upon the order of a Customs officer.

19. *Article 14.*—A copy of the manifest of cargo landed at any point in the Canal Zone shall be delivered by the Bureau of Customs to the Customs authorities of the Republic of Panama.

20. *Article 15.*—The master of a vessel clearing from the Panama Canal, or any port of the Canal Zone, shall be required to furnish to the Bureau of Customs a manifest of all goods, wares and merchandise, including packages of every kind and description, accepted for shipment from the Canal in said vessel, showing the kinds, quantities, value and destination thereof, and also a list of all passengers embarked in the Canal Zone; or if no cargo has been accepted for shipment and no passengers have embarked, a statement to that effect. But with the consent of the Bureau of Customs, previously obtained, these documents may be furnished through an agency on the Isthmus within forty-eight hours after the clearance of the vessel. The manifests, passenger lists and statements submitted in compliance with this Article shall be subscribed and sworn to by the master or agent of the vessel.

21. *Article 16.*—Vessels leaving the Panama Canal, the port of Balboa, or the port of Cristobal, shall be cleared by the port captain at the port of departure.

22. *Article 17.*—The Captain of the Port will not issue a clearance until he has ascertained:

(a) That the documents and statistical data in regard to cargo and passengers, as required by these and other regulations governing the use of the Panama Canal, have been furnished by the master of the vessel, or that satisfactory arrangements have been made to furnish same through an agency on the Isthmus.

(b) That all tolls, and bills for materials, supplies, repairs, harbour pilotage, towage, or wharfage, furnished to vessels by the Panama

Canal, or by the Panama Railroad Company, have been paid, or that their payment has been secured.

(c) That the vessel has complied with the quarantine and immigration laws and regulations of the Canal Zone.

(d) That the laws and regulations governing the shipment and discharge of seamen, and for the protection of seamen, have been complied with.

23. *Article 18.*—The Executive Secretary charged with the supervision of the Customs Service of the Canal Zone shall, in person, or through such assistants as he may designate, perform the duties of a shipping commissioner, and he shall render such services to American seamen as are commonly rendered by shipping commissioners of the United States, and by American consuls abroad. In the performance of these duties he shall be governed by the Navigation Laws of the United States and by the United States Consular Regulations, in so far as they are applicable.

24. *Article 19.*—Questions which may arise in the administration of the Customs Service of the Canal Zone which are not specifically provided for in these regulations shall be decided in accordance with the Customs Regulations of the United States in so far as the latter regulations are not locally inapplicable.

## ORDER RESPECTING THE CUSTOMS SERVICE IN THE CANAL ZONE.

1. If the master of a vessel, arriving at any port in the Canal Zone from a foreign port, shall fail or refuse to produce to the proper officer of the Customs, upon demand by him, the ship's manifest and copies thereof, or shall fail or refuse to give a true account of the destination of such vessel, he shall be subject to a fine not exceeding five hundred dollars.

2. If any merchandise be found on board any vessel arriving in the Canal Zone from a foreign port, which is not included in her manifest, the master of such vessel shall be liable to a penalty equal in amount to the value of the merchandise not manifested, and all such merchandise, belonging to or consigned to the officers or crew of the vessel, shall be forfeited, provided, however, that the penalty authorized by this section shall not be imposed if it should be made to appear to the chief Customs officer, at the port of entry, or to the court in which the trial shall be held, that no part of the cargo has been unladen, except as accounted for in the master's report, and that the errors and omissions in the manifest were made without fraud or collusion; in such case the master may be allowed to correct his manifest by means of a post-entry. It shall not be lawful to grant a permit to unload any such merchandise, so omitted from the manifest, before such post-entry or addition to report or manifest has been made.

3. If sea stores are found on board of a vessel arriving at the Canal Zone from a foreign port, which are not specified in the list furnished the boarding officer, or if a greater quantity of such articles is found than that specified in such list, or if any of the articles are landed without a permit being first obtained from the Customs officer for that purpose, all of such articles omitted from the list or manifest, or so landed, shall be seized and forfeited, and the master of the vessel shall be liable to a penalty of treble the value of the articles so omitted or landed.

4. The officers of the Bureau of Customs are authorized to administer oaths, and to certify invoices covering shipments of merchandise from the Canal Zone to the United States. In the performance of this duty they shall be governed by the United States Consular regulations, and by the circular instructions concerning the certification of invoices issued to Consuls of the United States, in so far as they are applicable, provided, however, that any special instructions heretofore issued, or which may be issued by the Treasury Department, concerning the certification of invoices in the Canal Zone, shall be complied with.

5. Any persons violating any of the Customs laws, or the Customs rules and regulations established, or to be established, by the Governor of the Panama Canal in conformity with existing laws and orders, shall be subject to a fine not exceeding five hundred dollars for each violation of such regulations.

## PORTO RICO

By an Act approved April 12th, 1900, which entered into force May 1st, 1900, it was enacted that "the same tariffs, customs and duties shall be levied, collected, and paid upon all articles imported into Porto Rican ports from ports other than those of the United States, which are required by law to be collected upon articles imported into the United States from foreign countries:—Provided, That on all coffee in the bean or ground imported into Porto Rico there shall be levied and collected a duty of 5 cents per pound, any law or part of law to the contrary notwithstanding."

The internal revenue laws of the United States do not apply to Porto Rico, the exception being made by act of Congress. The Insular Government makes its own internal revenue laws, and it should be noted that the excise taxes are levied in Porto Rico upon the following-named articles, whether produced in the island or brought or imported therein, according to the rates herein specified:

1. On all distilled spirits produced in Porto Rico, or imported or brought into Porto Rico, a tax of 50 cents on each liter or fraction thereof; *Provided*, That for the purposes of this Act all spirituous liquors, except as otherwise provided for in this Act, produced in Porto Rico, or brought or imported into Porto Rico, of which, exclusive of water, distilled spirits form the chief component, shall be regarded as distilled spirits; and, *Provided, further*, That when the distilled spirits contained in any such spirituous liquor do not form the chief component thereof, exclusive of water, the tax shall be paid at the rate of 2 cents per liter or fraction thereof, on the amount by volume of any distilled spirits which such spirituous liquors may contain and on which no tax has been paid under any of the provisions of this Act.

For the purpose of this Act "chief component" shall be held to be that substance which determines the general use of the article.

2. On all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name they may be known, produced in Porto Rico, or brought into Porto Rico, and sold in bulk in containers of not less than 15 liters capacity, a tax of 5 cents for each liter or fraction thereof; and on all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name they may be known, produced in Porto Rico, and sold in bottles, or brought into or imported into Porto

Rico, and sold in bottles, a tax of 10 cents for each liter or fraction thereof; *Provided*, That beer which is to be bottled from other containers, on which the above-mentioned tax of 5 cents per liter shall have been paid, shall further pay 3 cents a liter or fraction thereof and no more.

3. On all still wines except those sufficiently medicated to prevent their use as a beverage, and on all fermented ciders produced in Porto Rico or brought or imported into Porto Rico, or any imitation of, or substitute thereof, a tax of 10 cents on each liter, or fraction thereof; *Provided, however*, That the tax on all champagne shall be 1 dollar on each liter, or fraction thereof, and the tax on all sparkling wines 50 cents on each liter or fraction thereof; and *Provided, further*, That no drawback shall be allowed for any taxpaid, distilled spirits which may be used in fortifying any wine.

4. On cigars manufactured in Porto Rico, or brought or imported into Porto Rico, a tax of 30 cents for each one hundred cigars or fraction thereof; *Provided, however*, That if any cigar maker or operative shall remove the factory wherein he is employed, any cigars, commonly known as *fams*, the manufacturer or owner of the business shall, upon the total of such cigars removed from the factory each day, pay the taxes herein in this Act prescribed and in such manner as the Treasurer of Porto Rico shall by regulations prescribe.

5. On all cigarettes produced in Porto Rico, or imported or brought into Porto Rico, not exceeding three pounds per thousand in weight, a tax of 2 dollars for each thousand or fraction thereof, and on all cigarettes produced in Porto Rico, or brought or imported into Porto Rico, exceeding three pounds per thousand in weight, a tax of 1 dollar for each thousand or fraction thereof.

On all smoking tobacco and on all fine cut chewing tobacco which is in any way especially prepared, either in form or in composition, whether manufactured in Porto Rico or brought or imported into Porto Rico, including all shorts, refuse, scraps, waste clippings, cuttings and screenings when sold in packages for smoking, even though not otherwise specified, there shall be levied and collected a tax of 1 dollar on each smoking tobacco and all fine cut chewing tobacco to be sold in packages shall be packed by the manufacturer thereof, on the premises whereon

manufactured, in original packages of not less than one ounce nor more than sixteen ounces each. That each and every package of such smoking tobacco or fine cut chewing tobacco, whether manufactured in Porto Rico or brought or imported into Porto Rico, shall have printed or marked thereon or securely affixed thereto by label, in a conspicuous and legible manner, the name and address of the local manufacturer or importer thereof, and also a notice in both Spanish and English languages, which notice shall read as follows:

Notice.—The manufacturer or importer of this tobacco has complied with all the requirements of the Internal Revenue Laws of Porto Rico. Every person is cautioned under penalty thereof not to use this package for tobacco again.

6. On all playing cards produced in Porto Rico, or brought or imported into Porto Rico, a tax of 25 cents for each pack containing not more than sixty cards.

7. On all perfumery produced in Porto Rico, or imported or brought into Porto Rico, a tax of 15 % *ad valorem*. Revenue Laws of Porto Rico. 8. On all proprietary medicinal preparations and patent medicines, which are compounded by any formula, published or unpublished, produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 % *ad valorem*, and, in addition thereto, 28 cents per liter upon the amount by volume of any distilled spirits contained therein and upon

which no tax has been paid under any of the provisions of this Act: *Provided*, That all medicines, other than proprietary or patented, which are compounded by any formula, published or unpublished, and which are offered for sale to the public as originally packed, whether under the name or trade mark of the author of the formula, or manufacturer or distributor of the medicine, or otherwise, shall, for the purposes of this Act, also be considered as patent or proprietary preparations.

9. On any cosmetics and preparations for applications to the hair, mouth or skin such as toilet waters, lotions, powders, pomades, massage creams, pastes, paints, and on all bay rum, and compound aromatic alcoholato produced in Porto Rico, or brought or imported into Porto Rico, a tax of 10 per centum *ad valorem*, and in addition thereto 28 cents per liter or fraction thereof, upon the amount by volume of any distilled spirits contained therein and upon which no tax has been paid under any of the provisions of this Act: *Provided*, That a drawback shall be allowed on any taxpaid alcohol used in compounding bay rum and alcoholato when said bay rum or alcoholato shall contain at least one part of bay oil to every one hundred parts of alcohol of 40° Cartier, and when said articles are made strictly in accordance with such special regulations as the Treasurer of Porto Rico may prescribe: *And provided, further*, That for the purpose of license taxes, all articles within this paragraph specified shall also be considered as perfumery.

## VIRGIN ISLANDS OF THE UNITED STATES

### ST. CROIX

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On imports from all Countries (with the exception of the U. S. of America, from which country all goods are admitted free) the following Duties and Exemptions are Established:

#### I.—In general:

##### a. Are free of duty:

Sugar hogsheads, rum and molasses puncheons; staves, headings and hoops for casks; agricultural implements; apparatus for sugar boiling and for distilling rum and for sugar-mills; mill timber; fire-bricks; machinery and parts thereof; fresh fish and turtles; fresh garden produce and vegetables for food; coal, mineral; mules and asses; manures; printed books and sheets; maps and charts; used furniture, being the property of persons establishing themselves in the Island. Animal charcoal (kind of fertilizer); drainage pipes (as agricultural implement); bisulphate of lime employed in the clarification of sugar; nitrate of soda or Chilian saltpetre, provided that it be imported in casks or other similar large receptacle and destined to be employed as a fertilizer; bags for packing sugar.

##### b. Are subject to a specific duty:

#### 2.—Goods.

|   |          |  |
|---|----------|--|
| Flour of wheat  | 100 lbs. |  |
| Flour of other cereals                                    | "        |  |
| Bread of wheat  | "        |  |
| Bread of other cereals                                    | "        |  |
| Meat, tongues, hams and sausages, salted, smoked or dried | "        |  |
| Pork, smoked or salted                                    | "        |  |
| Fish, dried or salted                                     | "        |  |
| Fish, smoked or pickled                                   | "        |  |

| Goods.  | Duty.         |
|---|---------------|
| Butter  | 100 lbs. 1 50 |
| Cheese  | " 1 50        |
| Lard  | " 0 40        |
| Peas of all kinds, dried  | brl. 0 25     |
| Beans do. do.   | " 0 25        |
| Tares.—Bags, each 2lbs.; baskets, mats, straw, pasteboard and the like 5 %; linen packings, single 2 %; packages, fruit, such as of wood, iron, stoneware, glass and the like 10 %. |               |

c and d.—The following tariff, dated May 1, 1887, has been substituted in lieu of paragraphs c and d of the import tariff of June 30, 1850:

| 3.—Goods.                      | Evaluation.  | Duty.   |
|--------------------------------|--------------|---------|
|                                | \$ c.        | per ct. |
| Yokes of wood, for oxen        | pair 1 50    | 5       |
| Oars                           | foot 0 10    | 12½     |
| Alcohol                        | gallon 1 50  | 12½     |
| Anchovies                      | keg 1 0      | 12½     |
| "    Anchors and chains        | ..lb. 0 4    | 5       |
| Pitch                          | ..brl. 5 0   | 5       |
| Laundry blue                   | ..lb. 0 25   | 12½     |
| Tin-plate                      | ..lb. 0 8    | 5       |
| Blocks, ships'                 | ..and vol. — | 5       |
| Lead, unwrought                | ..lb. 0 6    | 5       |
| Cotton yarn and crochet cotton | ..lb. 0 60   | 12½     |
| Cords and tapes of cotton      | ..lb. 0 50   | 12½     |
| Cotton thread                  | 1200 yards   | 12½     |
| Iron axle-boxes, for carts     | ..ad val.    | 5       |

| Goods.   | Evaluation.   | Duty. | Goods.  | Evaluation.   | Duty. |
|--|---------------|-------|---|---------------|-------|
|  | \$ c. per ct. |       |   | \$ c. per ct. |       |
| Cocoa, in the bean .....   | lb.           | 0 16  | Horsehair .....   | lb.           | 0 40  |
| Cement .....   | brl.          | 3 0   | Charcoal .....  | brl.          | 0 50  |
| Plaster of Paris .....   | "             | 2 0   | Lampblack .....   | lb.           | 0 12  |
| Chocolate .....  | lb.           | 0 45  | Cords of 6, 9 and 12 ends .....                               | "             | 0 16  |
| Currants .....   | "             | 0 16  | Cords, thinner .....  | "             | 0 25  |
| Corn starch .....  | "             | 0 12  | Candles, stearine .....                                       | "             | 0 25  |
| Denjohans .....  | each          | 0 25  | Candles, tallow .....   | "             | 0 12  |
| Vinegar, common .....  | gallon        | 0 18  | Sole leather .....  | "             | 0 20  |
| French .....   | "             | 0 60  | Leather for harness .....                                     | "             | 0 35  |
| Sheep .....  | each          | 4 0   | Maize in the cob .....  | 100 cobs      | 0 50  |
| Lambs .....  | "             | 1 20  | Maize in the grain .....                                      | brl.          | 2 50  |
| Pigeons and doves, for food .....  | "             | 0 20  | Almonds, shelled .....  | lb.           | 0 35  |
| Hens .....   | "             | 0 35  | " in the shell .....  | "             | 0 25  |
| Colors, oil: Zinc white .....  | lb.           | 0 9   | Brass, unwrought .....  | "             | 0 35  |
| " White of lead, red and yellow ochre .....  | "             | 0 7   | Hairpins .....  | hundred       | 0 10  |
| " dry .....  | "             | 0 6   | Needles, sewing .....   | thousand      | 1 0   |
| " other of all kinds, not specially mentioned .....  | "             | —     | Pins, in bulk .....   | "             | 0 30  |
| Furnish, common .....  | ad val.       | —     | Pins, on cards .....  | 12 cards      | 0 50  |
| " copal .....  | gallon        | 2 0   | Vermicelli .....  | lb.           | 0 9   |
| Goats .....  | each          | 3 0   | Oil, olive (sweet), No. 1 .....                               | bottle        | 0 32  |
| Kids .....   | "             | 0 50  | " No. 2 .....   | "             | 0 50  |
| Groats, barley .....   | lb.           | 0 3   | " lamp; rapeseed, linseed and lard oil .....                  | gallon        | 0 80  |
| Groats of oats .....   | "             | 0 4   | " for harness (neatsfoot, spermaceti) .....                   | "             | 1 50  |
| Groats, pearled .....  | "             | 0 5   | Petroleum, kerosine .....                                     | "             | 0 15  |
| Rice .....   | "             | 0 3   | Oilcake .....   | lb.           | 0 3   |
| Sago .....   | "             | 0 8   | Oilcake meal .....  | "             | 0 2   |
| 4.—Goods.  |               |       | Ox-bows .....   | ad val.       | —     |
| Geese .....  | each          | 2 0   | Paper, wall, No. 1 .....                                      | roll          | 0 25  |
| Towels of cotton or linen, No. 1 .....   | dozen         | 1 0   | " No. 2 .....   | "             | 0 60  |
| " No. 2 .....  | "             | 2 0   | " foolscap .....  | ream          | 1 30  |
| " No. 3 .....  | "             | 4 0   | 5.—Goods.   |               |       |
| Handspikes .....   | each          | 0 48  | Paper, packing, No. 1 .....                                   | ream          | 0 50  |
| Collars of leather, for horses .....   | "             | 1 50  | " No. 2 .....   | "             | 1 0   |
| " mules .....  | "             | 0 75  | " No. 3 .....   | "             | 1 50  |
| " of straw or corn blades for mules .....  | "             | 0 24  | " note .....  | "             | 1 50  |
| Gloves of silk or kid, for children .....  | dozen pairs   | 2 0   | " writing and letter .....                                    | "             | 2 0   |
| Gloves of silk, for women .....  | "             | 4 0   | Pepper, black or white .....                                  | lb.           | 0 14  |
| Gloves of kid, long, for women .....   | "             | 8 0   | Pipes, tobacco, clay .....                                    | gross         | 0 80  |
| " short, for women .....   | "             | 4 0   | Raisins, No. 1 .....  | lb.           | 0 15  |
| " kid, for men .....   | "             | 4 50  | " No. 2 .....   | "             | 0 25  |
| " of cotton .....  | "             | 1 0   | Salt, cooking .....   | brl.          | 0 40  |
| Resin .....  | lb.           | 0 6   | Salep (arrowroot, toulsemois) .....                           | lb.           | 0 8   |
| Oats .....   | brl.          | 4 0   | Foundry sand .....  | ad val.       | —     |
| Horses, No. 1 .....  | each          | 40 0  | Sardines .....  | box           | 0 11  |
| " No. 2 .....  | "             | 80 0  | Seaweed .....   | lb.           | 0 3   |
| " of a dutiable value of \$ 100.00 or more ad val. .....   | "             | —     | Harness for sugar waggon or carts .....                       | ad val.       | —     |
| " foals (of less than 1 year) .....  | each          | 12 0  | Twine .....   | lb.           | 0 12  |
| Wheels for carts .....   | ad val.       | —     | Mustard .....   | bottle        | 0 40  |
| Wheelbarrows of wood or iron .....   | "             | —     | Shingles, Boston, No. 1 .....                                 | thousand      | 1 50  |
| Cattle, horned, neat, No. 1 .....  | each          | 25 0  | " No. 2 .....   | "             | 3 0   |
| " No. 2 .....  | "             | 40 0  | " No. 3 .....   | "             | 4 50  |
| " of a dutiable value of \$50.00 or more ad val. .....   | "             | —     | " cypress .....   | "             | 5 0   |
| " calves (of less than 1 year) .....   | each          | 10 0  | " of all kinds, of a dutiable value of \$ 6.00 and more ..... | ad val.       | —     |
| Hides .....  | ad val.       | —     | Cigars, No. 1 .....   | thousand      | 5 0   |
| Bran .....   | lb.           | 0 2   | " No. 2 .....   | "             | 10 0  |
| Hay .....  | 100 lbs.      | 0 50  | " No. 3 .....   | "             | 15 0  |
| Iron: axles for carts; chains for mules and oxen; wire, for fencing; sheet; spikes, nails, rivets of all kinds ..... | lb.           | 0 4   | " No. 4 .....   | "             | 25 0  |
| Sheet iron, galvanized .....   | "             | 0 5   | " of a dutiable value of \$ 30.00 and more per 1000 .....     | ad val.       | —     |
| Iron nails, galvanized .....   | "             | 0 7   | Cigarettes .....  | "             | —     |
| Iron screws, galvanized .....  | "             | 0 14  | Skins, calf .....   | lb.           | 0 50  |
| Iron, unmanufactured .....   | "             | 0 12  | " lamb, for lining .....                                      | "             | 0 40  |
| Iron, manufactured, not specially mentioned: 1. Coarse or bulky wares, rough .....                                   | "             | 0 3   | " other .....   | ad val.       | —     |
| 2. Forged .....  | "             | 0 4   | Shirts, dress, of linen, No. 1 .....                          | each          | 2 0   |
| 3. Finer, in articles such as hasps, cramps, hinges, &c. .....   | "             | 0 12  | " of a dutiable value of \$ 2.50 and more .....               | ad val.       | —     |
| 4. Tinned or enamelled .....   | "             | 0 6   | " of cotton, No. 1 .....                                      | each          | 0 50  |
| Ice .....  | 100 lbs.      | 0 6   | " No. 2 .....   | "             | 0 80  |
| Coffee .....   | lb.           | 0 15  | " No. 3 .....   | "             | 1 20  |
| Milk, in boxes .....   | box           | 0 63  | " of a dutiable value of \$ 1.40 and more .....               | ad val.       | —     |
| Lime for building purposes .....   | brl.          | 0 40  | Collars of linen, No. 1 .....                                 | dozen         | 1 50  |
| " tempered or unslacked .....  | "             | 1 0   | " No. 2 .....   | "             | 2 10  |
| Turkeys .....  | each          | 2 0   | Shoes, for children, No. 1 .....                              | pair          | 0 25  |
| Carts for agricultural purposes .....  | ad val.       | —     | " No. 2 .....   | "             | 0 50  |
| Buttons of bone .....  | gross         | 0 15  | " No. 3 .....   | "             | 1 0   |
| Copper, unwrought .....  | lb.           | 0 25  | " for women, No. 1 .....                                      | "             | 0 80  |
| Cork stoppers, fine .....  | thousand      | 5 0   | " No. 2 .....   | "             | 1 0   |
| " common .....   | "             | 2 0   | " No. 3 .....   | "             | 1 30  |
| Brooms of rushes .....   | dozen         | 0 16  | " of a dutiable value of \$ 1.45 and more .....               | ad val.       | —     |
| " straw .....  | "             | 2 50  | " for men, No. 1 .....  | pair          | 1 25  |
| Chalk .....  | lb.           | 0 2   | " No. 2 .....   | "             | 2 0   |
| Gunpowder, fine .....  | ad val.       | —     | Slippers .....  | ad val.       | —     |
| " coarse .....   | "             | 0 40  | Shoe blacking .....   | 12 boxes      | 0 35  |

\* A gallon is counted as answering to 5 ordinary whole bottles or smaller gin flasks or to 3 large gin flasks.



uous liquors:

w. No. 111 of April 6, 1906, relating to the Excise duty on rum in St. Croix.)

ART. 1.—The term *rum* in the present Law shall mean any its manufactured in St. Croix. By *dealer* in *rum* is to be understood any person who is licensed to sell spirits in St. Croix.

ART. 2 and 3.—

ART. 4.—On all rum removed from the warehouse of the dealer rum, there shall be paid a duty of not less than 20 cents, nor be than 50 cents for each gallon of rum containing up to 54° pure alcohol ascertained by Trailes' alcoholometer at 15.5° pure = 60° Fahrenheit.

rum of greater strength shall be reduced, according to the as-  
sessed measure and strength, to 54° and pay duty accordingly.  
The amount of duty to be assessed within the above fixed  
its shall be determined by the Colonial Council for a period  
three years.

the duty shall be paid to the Customs at the time when the  
leaves the warehouse, but for the payment of duty on rum  
drawn from the warehouse, the Customs are at liberty to  
not an extension of time—not to exceed one month—until the  
removal takes place.

ART. 5.—Rum removed from the warehouse of the dealer for  
port from St. Croix under Customs control is free of duty.  
However, the Minister of Finance may decide that, subject to  
cessary measures of control, it will be permissible to withdraw  
n from the warehouses free of duty, if used for technical or  
ustrial purposes in St. Croix.

ART. 6 to 12.—

ART. 13.—If the Customs Law does not provide for heavier  
ty, rum and other spirits imported into St. Croix shall pay  
stoms duty at the same rate as the Excise duty, to be fixed  
in time to time in accordance with Article 4 of the present  
w when the alcoholic strength of spirits cannot be ascertained,  
y shall be taken as testing 100°.

ART. 14.—Spirits of all kinds brought into St. Croix shall pay an  
port duty of 1 dollar per gallon. The gallon is equivalent to  
ports.

ART. 15.—Wine and beer of all kinds shall respectively pay on  
portation into St. Croix 25 and 20% on the value to be assessed  
concurrency with the Customs at St. Croix.

ART. 16.—The present Law shall enter into operation on the  
one day as the Excise Duty Law on rum at St. Croix.

|   | Evaluation. | Duty.   |
|---|-------------|---------|
| 6.—Goods.                                       | \$ c.       | per ct. |
| ee..... lb.                                     | 0 12        | 5       |
| tribing tiles..... thousand                     | 32 0        | 5       |
| icks, No. 1..... "                              | 7 0         | 5       |
| " No. 2..... "                                  | 11 0        | 5       |
| hetstones..... ad val.                          | —           | 5       |
| arch..... 100 lbs.                              | 6 50        | 12½     |
| ockings and socks of cotton; socks for children |             |         |
| " " " 12 pairs                                  | 0 80        | 12½     |
| " " " No. 1..... "                              | 1 0         | 12½     |
| " " " No. 2..... "                              | 1 50        | 12½     |
| " " " No. 3..... "                              | 2 0         | 12½     |
| " " " No. 4..... "                              | 3 0         | 12½     |
| " " " No. 5..... "                              | 4 0         | 12½     |
| " " " the dutiable value                        |             |         |
| of which is \$ 4.50 and more ad val.            | —           | 12½     |
| ..... "   | —           | 12½     |

| Goods.  | Evaluation. | Duty.   |
|---|-------------|---------|
|   | \$ c.       | per ct. |
| Sugar, loaf..... lb.  | 0 12        | 12½     |
| Hogs and pigs, large and small, No. 1..... each             | 1 0         | 5       |
| " " " No. 2..... "  | 1 0         | 5       |
| " " " No. 3..... "  | 3 0         | 5       |
| " " " No. 4..... "  | 6 0         | 5       |
| Matches..... gross of boxes                                 | 0 70        | 12½     |
| Soap, common, brown or blue..... lb.                        | 0 6         | 12½     |
| Tallow..... "   | 0 10        | 5       |
| Tile pipes..... foot  | 0 4         | 5       |
| Spirits of turpentine..... gallon                           | 0 75        | 12½     |
| Tea, No. 1..... lb.   | 0 55        | 12½     |
| " No. 2..... "  | 0 85        | 12½     |
| " the dutiable value of which is \$ 1 and more ad val.      | —           | 12½     |
| Tin, unwrought, also tin solder..... "                      | —           | 5       |
| Tar..... brl.   | 6 0         | 5       |
| Tobacco, in the leaf..... lb.                               | 0 12        | 12½     |
| " manufactured..... "                                       | 0 25        | 12½     |
| " snuff, in flasks..... flask                               | 0 50        | 12½     |
| Cordage..... lb.  | 0 10        | 5       |
| Wood, hard..... sq. foot of 1 inch thickness                | 0 7         | 5       |
| " mahogany..... "   | 0 8         | 5       |
| " pitchpine, boards..... 1000 sq. feet                      | 30 0        | 5       |
| " " beams and planks..... "                                 | 35 0        | 5       |
| " white pine, boards..... "                                 | 20 0        | 5       |
| " " beams and planks..... "                                 | 25 0        | 5       |
| " other kinds, of which the measurement by                  |             |         |
| the square is difficult..... ad val.                        | —           | 5½      |
| Tissues, of silk mixed with the following materials ad val. | —           | 12½     |
| " of pure wool No. 1..... yard                              | 0 30        | 12½     |
| " " No. 2..... "  | 0 60        | 12½     |
| " the dutiable value of which is                            |             |         |
| 75 cents and more..... ad val.                              | —           | 12½     |
| " of wool mixed with the following materials                |             |         |
| ad val.   | —           | 12½     |
| " (linen), of flax or hemp, pure or mixed with              |             |         |
| the following materials..... ad val.                        | —           | 12½     |
| " of cotton, dyed or not, bleached or not,                  |             |         |
| No. 1..... yard   | 0 5         | 12½     |
| " the same, No. 2..... "                                    | 0 7         | 12½     |
| " " No. 3..... "  | 0 10        | 12½     |
| " " No. 4..... "  | 0 14        | 12½     |
| " the dutiable value of which is 16                         |             |         |
| cents and more..... ad val.                                 | —           | 12½     |
| " sailcloth..... "  | —           | 5       |
| Woven fabrics, of pure silk, No. 1..... yard                | 0 50        | 12½     |
| " " " No. 2..... "  | 1 0         | 12½     |
| " the dutiable value of                                     |             |         |
| which is \$ 1.25 and  |             |         |
| more..... ad val.   | —           | 12½     |
| Rose water..... bottle                                      | 0 12        | 12½     |
| Florida water..... ½ bottle                                 | 0 32        | 12½     |
| Goblets, No. 1..... each                                    | 0 4         | 12½     |
| " No. 2..... "  | 0 15        | 12½     |
| " No. 3..... "  | 0 30        | 12½     |
| Tools and implements..... ad val.                           | —           | 5       |
| Zinc, unwrought..... lb.                                    | 0 16        | 5       |
| Ducks..... dozen  | 5 0         | 5       |

Note.—Goods not enumerated in the present tariff shall be  
dutiable according to the invoice price (provided that such price  
corresponds to the average price of such goods at the place of  
shipment), with an increase as stipulated hereinafter, in such  
manner that the total invoice value shall equal the wholesale price  
of the goods in St. Croix. This increase shall be 15% of the in-  
voice price for goods imported from St. Thomas with an invoice  
from said island, and 25% for all other goods. In default of an  
invoice, the Customs shall appraise the value of the goods, either  
according to the wholesale price in the island, or according to the  
ordinary retail price less 25% of such price. In both cases the  
Customs duties must not be included in the appraised value.

## PHILIPPINE ISLANDS

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MONEY, WEIGHTS AND MEASURES.—See Secs. 6 and 7.

# AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES.

(Approved August 5, 1909.)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled:

That on and after 60 days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

Sec. 2.—That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

## GENERAL RULES.

### TREATMENT OF TEXTILES.

Rule 1.—*Number of threads and establishment thereof.* By the number of threads in a textile shill, unless otherwise stipulated, he meant the total number of all threads contained in the warp and weft thereof in a square of 6 millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as a basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits, otherwise on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unravelled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

Rule 2.—*Surtaxes: (a) How computed.*—The surtaxes applicable on account of broché, metal threads, embroidery, trimming or making-up shall be computed on the primary duties leviable on the textile including therewith the mercantile duties in case, and on account of admixture.

(b) *On goods dutiable ad valorem.*—Articles of any character, dutiable ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

Rule 3.—*Admixtures of two materials.*—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibres, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 15 %.

When the number of threads of other vegetable fibre exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of the same materials, and in which the total number of such threads, counted in the

warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 35 %.

When the number of threads of wool, hair, or their wastes exceed one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V., with a surtax of 70 %.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this Rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule 6), or to ribbons, galloons, braids, tape, or trimmings (Rule 7).

(b) Textiles of vegetable fibres (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., with a surtax of 40 %.

When the number of threads of wool, hair, or their wastes, exceed one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibres (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., with a surtax of 60 %.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this Rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule 6), or to ribbons, galloons, braids, tape, or trimmings (Rule 7).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

Rule 4.—*Admixtures of more than two materials.*—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibres, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibres, together with threads of silk, but in which the number of silk threads counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., and in addition shall be liable to a surtax of 70 % for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton and other vegetable fibres, containing no silk threads, and in which the number of threads of wool counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI., and in addition shall be liable to a surtax of 40 % for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

Rule 5.—*Silk T-ruties.*—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

EXCEPTIONS.

Rule 6.—*Pile fabrics and knitted and netted goods*.—Flushes, velvets, elevents, all pile fabrics, all kinds of knitted or netted stuffs, tapes, aces and blenders, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed components material, whatever be the proportion of such material in the article.

Rule 7.—*Ribbons, galloons, braids, tape and trimmings*.—Ribbons, galloons, raids, tape and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

Rule 8.—*Broches*.—Broches dutiable under Class V., with silk, shall be liable to the duties leviable thereon, with a surtax of 15 %.

Broches, dutiable under Class VI., with silk, shall be liable to the duties leviable thereon, with a surtax of 30 %.

Broches are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

Rule 9.—*Embroidery and trimmings*.—Textiles embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon, with a surtax of 30 %.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be 60 % of the duties applicable to the textile.

When the thread, purl, or spangles are of gold, the surtax shall be 100 %.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unravelling the web of the textile, while embroidery is independent of the warp and weft and cannot be so unraveled.

Rule 10.—*Metallic threads*.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in Rules 7 and 9 hereof), dutiable under Classes V., and VI., containing threads or purl of common metals or of silver, shall be liable to a surtax of 50 % of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be 100 %.

Rule 11.—*Made-up articles*.—Textiles, dutiable under Classes V. and VI., entirely or partially made up into common sacks (except gunny-sacks) or tarpaulins, shall be liable to the duties applicable thereto, with a surtax of 15 %.

Shawls, including those called "mantones" and "paboles" traveling bags, sarongs, patadoones, counterpane, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making of these articles imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them indicated by unweaved spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of 50 %: *Provided*, That made-up articles imported in this Act shall not be subject to any surtax for making-up, unless such surtax is specially provided in connection with the corresponding paragraph or clause.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

Rule 12.—On any article not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the Insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the Insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels hauled in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

RECEPTACLES, PACKAGES AND PACKING.

Rule 13.—(a) Whenever imported merchandise is subjected to an *ad valorem* rate of duty, the duty shall be assessed upon the actual market value of or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands. In the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum *ad valorem* rate, the alternative *ad valorem* duty shall be ascertained by applying the corresponding *ad valorem* rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this Rule.

(c) The term "retail package," wherever used in this Act, shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed, at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable, "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of the same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "inclosing weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Whenever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of what-soever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to eariboard, cards, paper, wood, or similar common material, shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than *ad valorem*, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, or material adopted for use otherwise than in the *bona fide* transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewellery, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and *ad valorem*, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this Rule as to the dutiability or non-dutiability of such packing.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the Insular collector of customs, from time to time, to ascertain by test the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

PROHIBITED IMPORTATIONS.

Sec. 3.—That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts thereof, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or Insular Governments.

(b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character, or subversive of public order.

(c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles, when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June 13, 1906, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the Act of Congress of June 30, 1906, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded, or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

(f) Lottery tickets, advertisements thereof, lists of drawings therein which, after secure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the Government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the Government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said Islands, and for medicinal purposes only.

(h) Opium pipes, parts thereof, of whatsoever material.

(i) Absinth.

Sec. 4.—Abbreviations. See following sec. 8.

#### DEFINITIONS.

Sec. 5.—The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognized in the United States Pharmacopoeia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause, they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

#### PAYMENT OF DUTIES.

Sec. 6.—Duties shall be paid in United States money except that:

The following coins now in circulation in the Philippine Islands shall be received for customs duties and taxes at the following rates in money of the United States: Peso, fifty cents; Medio Peso, twenty-five cents; Peseta, ten cents; Media Peseta, five cents, but such rates shall be changed in accordance with a quarterly proclamation of the civil governor.

#### METRIC SYSTEM.

Sec. 7.—The metrical system of weights and measures as authorized by Sections 3563 and 3570 of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The metre is equal to 39.37 inches.

The litre is equal to 1.0567 quarts, wine measure.

The kilogram is equal to 2.2046 pounds avoirdupois.

#### RATES OF DUTIES.

Sec. 8.—That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said Islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than 20% *ad val.*; and *provided further*, That no article shall pay a higher rate of duty than 100% *ad val.*, except and unless the same shall be classified under paragraphs 50, 237, 257, 258, 259, 260, 261 or 301, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce or manufacture, shall be dutiable upon each importation, been though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

The following abbreviations shall be employed in the tariff:

n. o. p. f. = not otherwise provided for.  
G. W. = gross weight. Kilo. = kilogram.  
N. W. = net weight. Kilos. = kilograms.  
Hectog. = hectogram. Hectol. = hectolitre.

#### CLASS I.

##### STONES, EARTH, GLASS AND CERAMIC PRODUCTS.

###### Group 1. Stones and earths.

| No. |  | Dols. cts. |
|-----|--|------------|
| 1   | Marble, onyx, jasper, alabaster and similar fine stones:   |            |
|     | (a) In block, rough, or squared only, and marble dust .....  | 20 %       |
|     | (b) In slabs, plates, or steps, sawed or chiselled, polished or not, but without ornamentation .....   | 30 %       |
|     | (c) Any of these stones, lettered, further manufactured or decorated, n. o. p. f. ....   | 40 %       |
| 2   | Stones, other, natural or artificial:  |            |
|     | (a) In block, rough or squared only, G. W. .... 100 kilos.   | 0 10       |
|     | (b) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, G. W. .... 100 kilos.  | 0 50       |
|     | (c) Manufactured into articles, n. o. p. f., G. W. ....  | 1 00       |
| 3   | Millstones, grindstones, whetstones, oilstones and hones of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith ..... | 10 %       |
| 4   | Asbestos, and manufactures thereof, n. o. p. f. ....   | 15 %       |
| 5   | Mica and lava, and manufactures thereof, gas burner tips, and Welsbach and other similar mantles for lamps, <i>ad val.</i> ..  | 25 %       |
| 6   | Earths:  |            |
|     | (a) Fire clay, lime and Roman, Portland, and other hydraulic cement, G. W. .... 100 kilos.   | 0 16       |
|     | (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays n. o. p. f., G. W. .... 100 kilos.   | 0 40       |

| No. |  | Dols. cts. |
|-----|--|------------|
| 7   | Manufactures of gypsum, (G. W. .... 100 kilos.   | 5 00       |
|     | <i>Provided</i> , that no article classified under this paragraph shall pay a less rate of duty than 50% <i>ad val.</i> ..   |            |
| 8   | Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, whitening prepared from chalk (other than blanco), including whiting of immediate containers, N. W. .... 100 kilos.           | 4 00       |
| 9   | Common clay and cement, in bricks, squares, tiles and pipes, n. o. p. f. ....  | 10 %       |
| 10  | Ceramic tiles:   |            |
|     | (a) Varnished or glazed, whether vitrified or not, undecorated, G. W. .... 100 kilos.  | 9 45       |
|     | (b) Enamelled, ornamented or decorated, G. W. ....   | 1 20       |
| 11  | Porcelain, bique, faience, earthenware, stoneware, and other ceramic ware, n. o. p. f.:  |            |
|     | (a) In filters and articles bearing evident signs of being for sanitary construction, and parts thereof identifiable as such .....   | 10 %       |
|     | (b) In common bottles, jars, crucibles, cupsels, kitchen utensils, and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented .....  | 15 %       |
|     | (c) In articles n. o. p. f., neither gilt, painted, glazed, decorated nor ornamented .....   | 20 %       |
|     | (d) In dishes, tableware, or articles n. o. p. f., glazed or plain tiled, but neither gilt, painted, decorated, nor ornamented .....   | 25 %       |
|     | (e) In dishes, tableware, or articles n. o. p. f., painted, gilt, decorated, or ornamented .....   | 40 %       |
|     | (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sèvres, and similar fine porcelains, whether decorated or not ..... | 50 %       |
| 12  | Manufactures of earths and clays, n. o. p. f.:   |            |
|     | (a) Plain .....  | 25 %       |
|     | (b) Ornamented or decorated .....  | 10 %       |

###### Group 2.

Precious stones, pearls, and imitations thereof.

|    |   |      |
|----|---|------|
| 13 | Precious and semi-precious stones, including jade, tigers eye, chalcedony, opal and similar stones, n. o. p. f., any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls, unmounted and unset, diamond dust and bort ..... | 15 % |
| 14 | Doublets, and other imitations of precious and of semi-precious stones, and imitation pearls, unmounted and unset .....   | 30 % |

###### Group 3.

Glass and manufactures thereof.

*Note*.—Articles ground or cut only for the purpose of tracing them or fitting stoppers, shall not be held to be cut glass.

|    |  |      |
|----|--|------|
| 15 | Common hollow glassware:   |      |
|    | (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty, or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for) ..... | 10 % |
|    | (b) Syphon bottles .....   | 30 % |

*NOTE* to No. 15.—The adjective "common" is held here to apply to the articles, and not to the quality of the glass. This tariff No. accordingly includes all hollow glassware ordinarily used as containers, whether manufactured of common or fine glass, unless they are cut, engraved, painted, decorated or otherwise elaborated.

|    |  |      |
|----|--|------|
| 16 | Glass, crystal, and glass imitating crystal:   |      |
|    | (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers, any of the foregoing not cut, engraved, painted, enamelled, or gilt ..... | 25 % |
|    | (b) The same, cut, engraved, painted, enamelled, or gilt <i>ad val.</i> ..   | 50 % |
| 17 | Lamp chimneys:   |      |
|    | (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture) .....   | 25 % |
|    | (b) Other .....  | 50 % |
| 18 | Glass or crystal in plate, slabs, and similar forms:   |      |
|    | (a) Slabs, cones, or prisms, for paving or roofing, G. W. .... 100 kilos.  | 1 65 |
|    | (b) Common window glass, neither polished, bevelled, engraved, nor annealed .....  | 25 % |
|    | (c) The same, set in lead, or frosted plain or in design; plate glass polished, bevelled or not .....  | 35 % |
|    | (d) Glass of all kinds, engraved or enamelled ....   | 50 % |
| 19 | Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings .....  | 35 % |
|    | Other manufactures of glass:   |      |
|    | (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings .....   | 25 % |
|    | (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enamelled, nor gilt .....  | 40 % |
|    | (c) The same, cut, painted, enamelled, or gilt .....   | 60 % |
|    | (d) Powdered or crushed glass .....  | 25 % |
|    | (e) Manufactures n. o. p. f., in which glass is the component material of chief value .....  | 35 % |



| CLASS II.   |   | Nos. |    | Dols. cts. |  |
|---|---|------|----|------------|--|
| COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.   |   |      |    |            |  |
| Nos.  | Group 1.<br>Coal.   |      |    | Dols. cts. |  |
| 21  | Coal and coke, G. W. .... 1,000 kilos.  | 0    | 25 |            |  |
| Group 2.<br>Schists, bitumens and derivatives thereof.  |   |      |    |            |  |
| 22  | Tars, pitches and tar oils, n. o. p. f.; mineral oils, crude or refined, including those for illumination, lubrication, fuel or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolinum and similar compounds, G.W. .... 100 kilos.   | 0    | 25 |            |  |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 10% <i>ad val.</i><br>Provided further, that, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph 83.                                 |   |      |    |            |  |
| CLASS III.  |   |      |    |            |  |
| METALS AND MANUFACTURES THEREOF.  |   |      |    |            |  |
| Group 1.  |   |      |    |            |  |
| Gold, silver and platinum; alloys thereof; gold and silver plated articles.   |   |      |    |            |  |
| 23  | Gold, platinum and alloys thereof:<br>(a) In jewellery, plate and goldsmiths' wares n. o. p. f. .... hectog.  | 12   | 50 |            |  |
|   | (b) The same, set with pearls or with precious or semi-precious stones ..... hectog.  | 25   | 00 |            |  |
|   | (c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ..... hectog.   | 17   | 50 |            |  |
|   | (d) Articles or manufactures of gold or platinum (except jewellery), composed in part of other materials, in which the component material of chief value is gold or platinum, n. o. p. f., pellets for use in dentistry, solder and foil ..... hectog.  | 3    | 00 |            |  |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>   |   |      |    |            |  |
| 24  | Silver and alloys thereof:<br>(a) In jewellery, plate and silversmiths' wares n. o. p. f. .... hectog.  | 1    | 00 |            |  |
|   | (b) The same, set with pearls or with precious or semi-precious stones ..... hectog.  | 5    | 00 |            |  |
|   | (c) The same, set with doublets, or with imitations of pearls, or of precious or semi-precious stones ..... hectog.   | 5    | 00 |            |  |
|   | (d) Articles or manufactures of silver (except jewellery), composed in part of other materials, in which the component material of chief value is silver, n. o. p. f., solder and foil ..... hectog.  | 0    | 40 |            |  |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>   |   |      |    |            |  |
| 25  | Gold and silver plated wares:<br>(a) In lamps n. o. p. f., picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil ..... kilo.   | 2    | 40 |            |  |
|   | (b) In lamps n. o. p. f., picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil ..... kilo.  | 0    | 60 |            |  |
|   | (c) Not otherwise provided for ..... kilo.  | 2    | 00 |            |  |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% <i>ad val.</i>   |   |      |    |            |  |
| Group 2.  |   |      |    |            |  |
| Cast iron.  |   |      |    |            |  |
| <i>Note.</i> —Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.   |   |      |    |            |  |
| 26  | Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned:<br>(a) Bars, beams, plates, grates for furnaces, columns and pipes, G. W. .... 100 kilos.   | 0    | 35 |            |  |
|   | (b) Other, G. W. ....   | 0    | 75 |            |  |
| 27  | Other articles of cast iron (except those covered or coated with gold or silver) ..... <i>ad val.</i>   | 15   | %  |            |  |
| Group 3.  |   |      |    |            |  |
| Wrought iron and steel.   |   |      |    |            |  |
| 28  | Wrought iron and steel:<br>(a) In rails, straight or bent, cross-ties, portable tramways, crossings and similar track sections; switch rails, switchels, tongues, frogs, fish-plates and chairs, G. W. .... 100 kilos.  | 0    | 40 |            |  |
|   | (b) In bars or beams (except of crucible steel), not cut to measure, perforated or riveted or fastened together, rods, tyres, and hoops, G. W. .... 100 kilos.  | 0    | 40 |            |  |
| Provided, that bars or rods not exceeding 15 millimetres in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than 15% <i>ad val.</i>  |   |      |    |            |  |
|   | (c) The same, of crucible steel, G. W. .... 100 kilos.  | 2    | 65 |            |  |
| Provided, that no article classified under clause (c) of this paragraph shall pay a less rate of duty than 15% <i>ad val.</i>   |   |      |    |            |  |
| 29  | Wrought iron or steel in sheets:<br>(a) Plain and unpolished, G. W. .... 100 kilos.   | 0    | 50 |            |  |
|   | (b) Polished, corrugated, perforated, or cold rolled, galvanised or not, and hoop iron, G. W. .... 100 kilos.   | 1    | 00 |            |  |
| Provided, that any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centres, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of 100%. |   |      |    |            |  |
|   | (c) Tinned, terne-plate, and tin-plate, G. W. .... 100 kilos.   | 1    | 20 |            |  |
| 30  | Wrought iron or steel, in pieces, in the rough:<br>(a) Neither polished, turned nor adjusted, G. W. .... 100 kilos.   | 0    | 65 |            |  |
|   | (b) Rough-turned or latbed, but neither polished nor adjusted, G. W. .... 100 kilos.  | 1    | 00 |            |  |
| 31  | Wrought iron or steel, in pieces, finished:<br>(a) Wheels, weighing each more than 100 kilos., axles, springs, brake-shoes, disc wheels, brake-beams, knippers, couplings, lubricating boxes, and similar articles for railways and tramways, G. W. .... 100 kilos.   | 0    | 45 |            |  |
|   | (b) Wheels, weighing each 100 kilos. or less, axles and springs for vehicles, n. o. p. f., G. W. .... 100 kilos.  | 1    | 05 |            |  |
| 32  | Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated, or cut to measure, fastened together or not, G. W. .... 100 kilos.  | 1    | 25 |            |  |
| 33  | Wrought iron or steel pipes:<br>(a) Plain, painted, tarred, or galvanised, G. W. .... 100 kilos.  | 1    | 10 |            |  |
|   | (b) Other (except those coated or covered with gold or silver), G. W. .... 100 kilos.   | 1    | 50 |            |  |
| 34  | Wrought iron or steel wire:<br>(a) More than one millimetre in diameter, plain, galvanised, or coppered, wire cables and ropes, and barbed wire ..... <i>ad val.</i>  | 10   | %  |            |  |
|   | (b) One millimetre or less in diameter, plain, galvanised, or coppered, and wire netting ..... <i>ad val.</i>   | 15   | %  |            |  |
|   | (c) Other, including those covered with textiles ..... <i>ad val.</i>   | 25   | %  |            |  |
|   | (d) Gauze, cloths, and screenings, in the piece ..... <i>ad val.</i>  | 20   | %  |            |  |
|   | (e) In other manufactures (except those covered or coated with gold or silver), n. o. p. f. .... <i>ad val.</i>   | 25   | %  |            |  |
| 35  | Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewellery):<br>(a) Exceeding 5 millimetres in diameter ..... <i>ad val.</i>  | 10   | %  |            |  |
|   | (b) Other, plain, painted, or galvanised ..... <i>ad val.</i>   | 15   | %  |            |  |
|   | (c) The same, covered or coated with other metals (except gold or silver) ..... <i>ad val.</i>  | 25   | %  |            |  |
| 36  | Anvils ..... <i>ad val.</i>   | 10   | %  |            |  |
| 37  | Nuts, bolts, rivets, and washers, N. W. .... 100 kilos.   | 2    | 00 |            |  |
| 38  | Nails, clasp nails, and staples ..... <i>ad val.</i>  | 10   | %  |            |  |
| 39  | Screws, tacks, and brads ..... <i>ad val.</i>   | 15   | %  |            |  |
| 40  | Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver) ..... <i>ad val.</i>  | 15   | %  |            |  |
| 41  | Buckles (except trinkets or ornaments, or covered or coated with gold or silver) ..... <i>ad val.</i>   | 15   | %  |            |  |
| 42  | Cutlery:—<br>(a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks, with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning and sheep shears; fishbooks ..... <i>ad val.</i> | 20   | %  |            |  |
|   | (b) Pocket cutlery, hunting and sheath knives, side arms (not fire), and parts thereof, razors and other cutlery, including scissors and shears, n. o. p. f. (except those covered or coated with gold or silver) ..... <i>ad val.</i>  | 30   | %  |            |  |
|   | (c) Sword canes and similar articles, and weapons with concealed blades ..... <i>ad val.</i>  | 80   | %  |            |  |
| 43  | Firearms of all kinds and detached parts thereof ..   | 40   | %  |            |  |
| 44  | Manufactures of terne-plate or tinplate:<br>(a) In articles n. o. p. f., plain, painted, varnished, or japanned ..... <i>ad val.</i>  | 15   | %  |            |  |
|   | (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver) ..... <i>ad val.</i>   | 20   | %  |            |  |
|   | (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tinplate ..... <i>ad val.</i>   | 25   | %  |            |  |
| 45  | Manufactures n. o. p. f., in which wrought iron or steel is the component material of chief value:<br>(a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc ..... <i>ad val.</i>   | 15   | %  |            |  |
|   | (b) Other (except those covered or coated with gold or silver) ..... <i>ad val.</i>   | 20   | %  |            |  |
| Group 4.  |   |      |    |            |  |
| Copper and alloys thereof.  |   |      |    |            |  |
| 46  | Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper in lumps and ingots, any of the foregoing except of Muntz metal ..... <i>ad val.</i>  | 10   | %  |            |  |
| 47  | Copper and alloys thereof, in wire:<br>(a) Plain ..... <i>ad val.</i>   | 15   | %  |            |  |
|   | (b) Blanched, gilt, or nickelled ..... <i>ad val.</i>   | 25   | %  |            |  |
|   | (c) Covered with textiles, n. o. p. f., or with insulating materials, cables for conducting electricity, and trolley wire ..... <i>ad val.</i>  | 10   | %  |            |  |
|   | (d) Covered with silk, n. o. p. f. .... <i>ad val.</i>  | 25   | %  |            |  |
|   | (e) Gauze, cloths, and screenings, in the piece ..... <i>ad val.</i>  | 20   | %  |            |  |
|   | (f) Manufactures n. o. p. f., in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver) ..... <i>ad val.</i>   | 25   | %  |            |  |

| CLASS III.—METALS AND MANUFACTURES THEREOF—continued.   |         | Nos. |    | Dols. cts. |  |
|---|---------|------|----|------------|--|
| 48 Manufactures n. o. p. f. i. in which copper or alloys thereof is the component material of chief value:  |         |      |    |            |  |
| (a) Plain, polished, varnished, painted, tinned, or japanned  | ad val. | 20   | %  |            |  |
| (b) Other (except those covered or coated with gold or silver)  | ad val. | 25   | %  |            |  |
| Group 5.  |         |      |    |            |  |
| Other metals and alloys thereof.  |         |      |    |            |  |
| 49 Mercury, G. W.   | kilo.   | 0    | 10 |            |  |
| 50 Nickel, aluminum and alloys thereof:   |         |      |    |            |  |
| (a) In bars, sheets, pipes and wire   | ad val. | 15   | %  |            |  |
| (b) In articles n. o. p. f. i.  | ad val. | 25   | %  |            |  |
| 51 Tin and alloys thereof:  |         |      |    |            |  |
| (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots  | ad val. | 10   | %  |            |  |
| (b) In articles n. o. p. f. i. (except those covered or coated with gold or silver)   | ad val. | 25   | %  |            |  |
| 52 Zinc, lead, and metals n. o. p. f. i. and alloys thereof:  |         |      |    |            |  |
| (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots | ad val. | 10   | %  |            |  |
| (b) In plain articles n. o. p. f. i.  | ad val. | 15   | %  |            |  |
| (c) In articles gilt, nickelled or otherwise embellished (except those covered or coated with gold or silver)   | ad val. | 25   | %  |            |  |

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES: DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

| Group 1.   |            | Simple drugs.                          |    |
|--|------------|--|----|
| 53 Oleaginous seeds, copra, and coconuts:  |            |  |    |
| (a) Crude, G. W.   | 100 kilos. | 0                                      | 80 |
| (b) In meal, flour, or cakes, n. o. p. f. i., G. W.  | "          | 1                                      | 50 |
| 54 Resins and gums:  |            |  |    |
| (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar  | ad val.    | 10                                     | %  |
| (b) Other, when not in the form of a pharmaceutical product or preparation   | ad val.    | 20                                     | %  |
| 55 Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibres, grains, herbs, leaves, Rebus, mosses, stems, seeds aromatic and seeds of morbid growth, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f. i., including weight of immediate containers, N. W. | 100 kilos. | 3                                      | 00 |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% ad val.   |            |  |    |
| 56 Ginseng root, N. W.   | kilo.      | 6                                      | 00 |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% ad val.   |            |  |    |
| 57 Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, n. o. p. f. i., including weight of immediate containers, N. W.   | 100 kilos. | 4                                      | 00 |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25% ad val.   |            |  |    |
| Group 2.   |            | Pigments, paints, dyes, and varnishes. |    |
| 58 Mineral pigments of common natural occurrence (including ochres, hematites, barytes and apatites); and substances prepared for calcinates and whitewash, any of the foregoing when dry  | ad val.    | 10                                     | %  |
| Note.—Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph 59.  |            |  |    |
| 59 Pigments and paints n. o. p. f. i.:   |            |  |    |
| (a) White or red lead, dry   | ad val.    | 15                                     | %  |
| (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes)   | ad val.    | 20                                     | %  |
| (c) Pigments n. o. p. f. i., dry   | ad val.    | 20                                     | %  |
| (d) The same, in liquid or paste   | ad val.    | 25                                     | %  |
| 60 Varnishes and wood fillers of all kinds   | ad val.    | 15                                     | %  |
| 61 Spirits of turpentine   | ad val.    | 10                                     | %  |
| 62 Laks: (a) Printing and lithographic, in any form  | ad val.    | 15                                     | %  |
| (b) Other, in any form   | ad val.    | 25                                     | %  |
| 63 Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons n. o. p. f. i.   | ad val.    | 15                                     | %  |
| 64 Dyes, dyestuffs, tan bark and tanning extracts n. o. p. f. i.:  |            |  |    |
| (a) Woods, barks, roots, and similar natural products, for dyeing or tanning   | ad val.    | 10                                     | %  |
| (b) Extracts from the same, for dyeing or tanning, and cutch in any form   | ad val.    | 15                                     | %  |
| (c) Cochineal, indigo (natural or synthetic), colours derived from coal, and chemical dye colours n. o. p. f. i.   | ad val.    | 30                                     | %  |
| 65 Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations for shoes and leather   | ad val.    | 25                                     | %  |

| Group 3.                                  |            | Chemical and pharmaceutical products. |    |
|---|------------|---------------------------------------|----|
| 66 Sulphur, G. W.                         | 100 kilos. | 0                                     | 50 |
| 67 Bromine, boron, iodine, and phosphorus | ad val.    | 20                                    | %  |

| Nos.   |            | Dols. cts.                                  |    |
|--|------------|---|----|
| 68 Inorganic acids:  |            |   |    |
| (a) Hydrochloric, boric, nitric, and sulphuric, and mixtures of two or more of the same, G. W.   | 100 kilos. | 0   | 35 |
| (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide   | ad val.    | 20  | %  |
| (c) Not otherwise provided for   | ad val.    | 35  | %  |
| 69 Organic acids, not otherwise provided for:  |            |   |    |
| (a) Carbolic   | ad val.    | 10  | %  |
| (b) Other  | ad val.    | 25  | %  |
| 70 Oxides and hydrides of potassium, sodium, barium, and other caustic alkalies, n. o. p. f. i., and soda ash, G. W.   | 100 kilos. | 0   | 30 |
| 71 Aqua ammonia, and anhydrous ammonia   | ad val.    | 15  | %  |
| 72 Inorganic salts:  |            |   |    |
| (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers  | ad val.    | 3   | %  |
| (b) Calcium hypochlorite (chloride of lime)  | ad val.    | 10  | %  |
| (c) Common salt and salts n. o. p. f. i.   | ad val.    | 25  | %  |
| 73 Organic salts n. o. p. f. i.  | ad val.    | 25  | %  |
| Provided, that no acids or double salts shall be dutiable under this paragraph.  |            |   |    |
| 74 Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar acids, wine loss)  | ad val.    | 10  | %  |
| 75 Chemical products, compounds and elements n. o. p. f. i.  | ad val.    | 25  | %  |
| 76 Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum   | ad val.    | 35  | %  |
| 77 Opium in any form, and preparations thereof, for medicinal purposes, n. o. p. f. i., subject to the provisions of Sec. 3 of this Act  | ad val.    | 35  | %  |
| 78 Proprietary and patent medicinal mixtures and compounds: Chinese and similar medicines:   |            |   |    |
| (a) Without alcohol, or containing not to exceed 14% of alcohol  | ad val.    | 50  | %  |
| (b) Containing more than 14% of alcohol  | ad val.    | 75  | %  |
| 79 Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules, empty, any of the foregoing, n. o. p. f. i.  | ad val.    | 30  | %  |
| 80 Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry   | ad val.    | 15  | %  |
| Group 4.   |            | Oils, fats, waxes, and derivatives thereof. |    |
| 81 Fixed vegetable oils, solid or liquid:  |            |   |    |
| (a) In receptacles weighing each (contents included) more than 2 kilos.  | ad val.    | 15  | %  |
| (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules)  | ad val.    | 25  | %  |
| 82 Animal oils and fats n. o. p. f. i.:  |            |   |    |
| (a) Crude  | ad val.    | 10  | %  |
| (b) Refined, in receptacles weighing each (contents included) more than 2 kilos.   | ad val.    | 15  | %  |
| (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules)  | ad val.    | 25  | %  |
| 83 Mineral, vegetable, and animal wax:   |            |   |    |
| (a) Crude  | ad val.    | 10  | %  |
| (b) In candles   | ad val.    | 20  | %  |
| (c) In manufactures n. o. p. f. i.   | ad val.    | 30  | %  |
| 84 Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing n. o. p. f. i.   | ad val.    | 15  | %  |
| 85 Essential oils, perfumery, and products used in the manufacture thereof, and toilet preparations:   |            |   |    |
| (a) Essential oil, natural or artificial   | ad val.    | 50  | %  |
| (b) Perfumery, and products used in the manufacture thereof, toilet preparations (including powder, oils, cosmetics, hair dyes, tooth soaps and tooth powders, crease paints, and similar articles for toilet purposes), any of the foregoing n. o. p. f. i., incense, and joss sticks | ad val.    | 40  | %  |
| Group 5.   |            | Various.                                    |    |
| 86 Bone char, suitable for use in decolorizing sugar   | ad val.    | 10  | %  |
| 87 Starch, fecula, and dextrin, any of the foregoing for industrial purposes, G. W.  | 100 kilos. | 2   | 00 |
| 88 Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing  | ad val.    | 25  | %  |
| 89 Explosives:   |            |   |    |
| (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals   | ad val.    | 10  | %  |
| (b) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fireworks  | ad val.    | 30  | %  |
| (c) Fire crackers and toy torpedoes, including weight of immediate containers, N. W.   | kilo.      | 0   | 25 |
| 90 Matches and match sticks of all kinds, including weight of immediate containers, N. W.  | kilo.      | 0   | 25 |

## CLASS V.

## COTTON AND MANUFACTURES THEREOF.

| Group 1.        |         | Cotton waste. |   |
|-----------------|---------|---------------|---|
| 91 Cotton waste | ad val. | 10            | % |

| No.                         |   | Dols. cts. | No.  |
|-----------------------------|---|------------|------|
| <b>Group 2.</b>             |   |            |      |
| Yarns, threads and cordage. |   |            |      |
| 82                          | Yarns, n. o. p. f., in bunks, cops, or bobbins.....   | ad val.    | 15 % |
| 93                          | Yarns, threads for sewing, crocheting, darning, or embroidery, and mercerized yarns or threads.....                         | ad val.    | 25 % |
| 94                          | Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches..... | ad val.    | 20 % |
| 95                          | Hammocks, tennis nets, and manufactures of netting n. o. p. f.....  | ad val.    | 40 % |
| 96                          | Feltes, bathing, and mops and swabs of cotton yarns ..  | ad val.    | 15 % |

**Group 3.****Textiles.**

*Note.*—When textiles, included in this group, contain an admixture of materials, are broched, embroidered, trimmed, or made up, they shall be subject to the corresponding surtaxes prescribed in General Rules 2-11 inclusive.

Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.

|     |   |            |
|-----|---|------------|
| 97  | Textiles plain and without figures, napped or not, weighing 8 kilos, or more per 100 square metres, having: |            |
| (a) | Up to 18 threads, N. W.....   | kilo. 0 10 |
| (b) | From 19 to 31 threads, N. W.....  | " 0 14     |
| (c) | From 32 to 38 threads, N. W.....  | " 0 20     |
| (d) | From 39 to 44 threads, N. W.....  | " 0 26     |
| (e) | 45 threads or more, N. W.....   | " 0 32     |

Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and

Provided, that no further embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

|     |   |            |
|-----|---|------------|
| 98  | The same, weighing less than 8 kilos, per 100 sq. metres, having: |            |
| (a) | Up to 18 threads, N. W.....                                       | kilo. 0 18 |
| (b) | From 19 to 31 threads, N. W.....                                  | " 0 27     |
| (c) | From 32 to 38 threads, N. W.....                                  | " 0 34     |
| (d) | From 39 to 44 threads, N. W.....                                  | " 0 40     |
| (e) | 45 threads or more, N. W.....                                     | " 0 50     |

Provided, that any textile classified under this paragraph, stamped, printed or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

|     |  |            |
|-----|--|------------|
| 99  | Textiles twilled or figured in the loom, napped or not, weighing 10 kilos, or more per 100 sq. metres, having: |            |
| (a) | Up to 18 threads, N. W.....  | kilo. 0 14 |
| (b) | From 19 to 31 threads, N. W.....   | " 0 18     |
| (c) | From 32 to 38 threads, N. W.....   | " 0 24     |
| (d) | From 39 to 44 threads, N. W.....   | " 0 30     |
| (e) | 45 threads or more, N. W.....  | " 0 34     |

Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 30 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

|     |  |            |
|-----|--|------------|
| 100 | The same, weighing less than 10 kilos, per 100 sq. metres, having: |            |
| (a) | Up to 18 threads, N. W.....  | kilo. 0 24 |
| (b) | From 19 to 31 threads, N. W.....                                   | " 0 32     |
| (c) | From 32 to 38 threads, N. W.....                                   | " 0 42     |
| (d) | From 39 to 44 threads, N. W.....                                   | " 0 52     |
| (e) | 45 threads or more, N. W.....                                      | " 0 60     |

Provided, that any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %; and

Provided further, that no embroidered textile classified under this paragraph shall pay a less rate of duty than 25 % *ad val.* and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or *ad valorem*.

|     |  |            |
|-----|--|------------|
| 101 | Pique of all kinds, N. W.....  | kilo. 0 34 |
| 102 | Cotton blankets:   |            |
| (a) | Stamped, printed, or manufactured with dyed yarns, in the piece, N. W..... | kilo. 0 13 |
| (b) | Other, in the piece, N. W.....   | " 0 10     |

| No.   |  | Dols. cts. | No. |
|---|--|------------|-----|
| Provided, that all cotton blankets, single or in pairs, hemmed or bound, or not, shall be dutiable under this paragraph, with a surtax of 30 %. |  |            |     |
| 103   | Plushes, velvets, velveteens, and other pile fabrics (except in towels and bath robes), subject to the provisions of Rule 6, N. W..... | kilo. 0 50 |     |
| 104   | Bath robes and towels manufactured of pile fabrics, <i>ad val.</i>   | 25 %       |     |
| 105   | Knitted goods, subject to the provisions of Rule 6:  |            |     |
| (a)   | In the piece.....  | 30 %       |     |
| (b)   | In jerseys, undershirts, drawers, stockings, or socks.....   | 25 %       |     |
| (c)   | In other articles.....   | 35 %       |     |

Provided, that any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of 30 %, computed upon the ascertained amount of duty under the corresponding clause thereof.

|     |   |            |
|-----|---|------------|
| 106 | Tulles, subject to the provisions of Rule 6, plain or figured or embroidered on the loom, N. W..... | kilo. 0 50 |
|-----|---|------------|

Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*; and

Provided further, that any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of 30 %; and

Provided further, that if the embroidery consists of metal threads, the surtax shall be 80 %; and

Provided further, that these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or *ad valorem*.

|     |   |            |
|-----|---|------------|
| 107 | Laces and blondes, subject to the provisions of Rule 6:   |            |
| (a) | Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed or bound, made on the Nottingham lace-curtain or warp machines, N. W..... | kilo. 0 50 |
| (b) | Other.....  | 60 %       |
| 108 | Carpeting.....  | 30 %       |
| 109 | Textiles called tapestries:   |            |
| (a) | In the piece, N. W.....   | kilo. 0 20 |
| (b) | In made up articles, N. W.....  | " 0 30     |

Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % *ad val.*

|     |  |            |
|-----|--|------------|
| 110 | Wicks for lamps, including weight of immediate containers, N. W.....                                   | kilo. 0 15 |
| 111 | Trimnings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule 7): |            |
| (a) | Tape, boot straps, N. W.....   | kilo. 0 20 |
| (b) | Other, N. W.....   | 50 %       |

Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 30 % *ad val.*

|     |  |              |
|-----|--|--------------|
| 112 | Shoe and corset laces, including weight of immediate containers, N. W.....   | kilo. 0 35   |
| 113 | Cinches, saddle girths, reins, halters, and bridles.....   | ad val. 25 % |
| 114 | Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 113.....   | ad val. 15 % |
| 115 | Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic, and manufactures thereof..... | ad val. 25 % |
| 116 | Manufactures of cotton, n. o. p. f.....  | 25 %         |

**CLASS VI.****MANUFACTURES OF HEMP, FLAX, ALGAE, JUTE, AND VEGETABLE FIBRES NOT OTHERWISE PROVIDED FOR.****Group 1.****Yarns, threads and cordage.**

|     |   |              |
|-----|---|--------------|
| 117 | Yarns, not otherwise provided for.....  | ad val. 15 % |
| 118 | Threads, twines, ropes, cordage, and manufactures thereof:  |              |
| (a) | Twines, rope-yarns, ropes and cordage, exceeding 15 grammes in weight per each 10 metres, fishing nets.....           | ad val. 20 % |
| (b) | Threads, twines, corals, and yarns twisted, weighing more than 5 and not exceeding 15 grammes per each 10 metres..... | ad val. 25 % |
| (c) | The same, weighing 5 or less grammes per each 10 metres.....  | ad val. 30 % |
| (d) | Hammocks, tennis nets, and manufactures of netting n. o. p. f.....  | ad val. 40 % |
| 119 | Gunny sacks.....  | each 0 72    |

**Group 2.****Textiles.**

*Note.*—When textiles, included in this group, contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules 2 to 11 inclusive.

Textiles woven with a coloured yarn on the selvage, or with a coloured selvage stripe not exceeding 10 millimetres in width, shall not be considered as manufactured with dyed yarns.

|     |  |            |
|-----|--|------------|
| 120 | Textiles of hemp, flax, algae, jute, and vegetable fibres, n. o. p. f., plain, twilled, or damasked, weighing 35 kilos, or more per 100 square metres, having: |            |
| (a) | Up to 10 threads, used for bagging and baling, weighing 45 kilos, or more per 100 sq. metres, N. W.....  | kilo. 0 01 |



CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALGÆ, JUTE AND VEGETABLE FIBRES NOT OTHERWISE PROVIDED FOR—continued.

| Nos. |  | Dols. cts. |
|------|--|------------|
| (b)  | The same, weighing from 35 to 45 kilos, per 100 sq. metres, N. W. .... | 0 02       |
| (c)  | Up to 10 threads, for other purposes, N. W. ....                       | 0 07       |
| (d)  | From 11 to 18 threads, N. W. ....                                      | 0 10       |
| (e)  | 19 threads or more, N. W. ....   | 0 15       |

Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 15 %; and

Provided further, that any textile classified under this paragraph manufactured with dyed yarns, shall be dutiable as such, with a surtax of 25 %.

121 The same, weighing from 20 to 35 kilos, per 100 sq. metres, having:

|     |   |      |
|-----|---|------|
| (a) | Up to 10 threads, used for bagging and baling, N. W. .... | 0 02 |
| (b) | Up to 10 threads, for other purposes, N. W. ....          | 0 09 |
| (c) | From 11 to 18 threads, N. W. ....                         | 0 14 |
| (d) | From 19 to 24 threads, N. W. ....                         | 0 18 |
| (e) | From 25 to 30 threads, N. W. ....                         | 0 22 |
| (f) | From 31 to 38 threads, N. W. ....                         | 0 30 |
| (g) | 39 threads or more, N. W. ....                            | 0 40 |

Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed, shall be dutiable as such, with a surtax of 25 %; and

Provided further, that any textile classified under this paragraph manufactured with dyed yarns, shall be dutiable as such, with a surtax of 40 %.

122 The same, weighing from 10 to 25 kilos, per 100 sq. metres, having:

|     |                                   |      |
|-----|-----------------------------------|------|
| (a) | Up to 10 threads, N. W. ....      | 0 12 |
| (b) | From 11 to 24 threads, N. W. .... | 0 20 |
| (c) | From 25 to 30 threads, N. W. .... | 0 28 |
| (d) | From 31 to 38 threads, N. W. .... | 0 36 |
| (e) | 39 threads or more, N. W. ....    | 0 56 |

Provided, that any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of 30 %; and

Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 50 %; and

Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % *ad val.*

123 The same, weighing less than 10 kilos, per 100 sq. metres, having:

|     |                                   |      |
|-----|-----------------------------------|------|
| (a) | Up to 12 threads, N. W. ....      | 0 18 |
| (b) | From 13 to 22 threads, N. W. .... | 0 32 |
| (c) | From 23 to 30 threads, N. W. .... | 0 46 |
| (d) | From 31 to 38 threads, N. W. .... | 0 56 |
| (e) | 39 threads or more, N. W. ....    | 0 90 |

Provided, that any textile classified under this paragraph, bleached, half bleached, stamped or printed shall be dutiable as such, with a surtax of 30 %; and

Provided further, that any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of 60 %; and

Provided further, that no article classified under this paragraph shall pay a less rate of duty than 20 % *ad val.*

124 Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule 6 ..... *ad val.* 30 %

125 Knitted goods, subject to the provisions of Rule 6:

|     |   |      |
|-----|---|------|
| (a) | In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks ..... <i>ad val.</i> | 30 % |
| (b) | In other articles ..... <i>ad val.</i>  | 40 % |

126 Tulle and laces, subject to the provisions of Rule 6, ..... 60 %

127 Carpeting ..... 35 %

128 Tapestries, N. W. .... kilo. 0 40

Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % *ad val.*

129 Trimmings, ribbons, braid, tape, and galleons, including weight of immediate containers, subject to the provisions of Rule 7:

|     |                                     |      |
|-----|-------------------------------------|------|
| (a) | Tape, boot straps, N. W. .... kilo. | 0 30 |
| (b) | Other, N. W. ....                   | 0 60 |

Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 35 % *ad val.*

130 Shoe and corset laces, including weight of immediate containers, N. W. .... kilo. 0 10

131 Girths, saddle girths, reins, halters and bridle ..... *ad val.* 35 %

132 Ribbons or bands for the manufacture of any of the articles enumerated in paragraph 131 ..... *ad val.* 20 %

133 Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibres (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof ..... *ad val.* 30 %

134 Manufactures of vegetable fibres, n. o. p. f. .... 30 %

#### CLASS VII.

WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

##### Group 1.

Unmanufactured.

|                        |   |      |
|------------------------|---|------|
| 135 Wool, n. o. p. f.: |   |      |
| (a)                    | Combed, prepared for yarn, wool waste, ..... <i>ad val.</i> | 10 % |
| (b)                    | " and carded or dyed ..... "                                | 15 % |

Nos.

Group 2.

Yarns.

|                                |      |
|--------------------------------|------|
| 136 Yarns ..... <i>ad val.</i> | 30 % |
|--------------------------------|------|

Group 3.

Manufactures.

|  |      |
|--|------|
| 137 Bristles, animal hair, and manufactures thereof, n. o. p. f. .... <i>ad val.</i> | 30 % |
| 138 Human hair, made up into articles or not, ..... "                                | 50 % |
| 139 Knitted goods, subject to the provisions of Rule 6:                              |      |
| (a) In the piece, ..... "  | 30 % |
| (b) In jerseys, undershirts, drawers, stockings or socks, ..... <i>ad val.</i>       | 35 % |
| (c) In other articles, ..... "   | 40 % |
| 140 Textiles of wool, in the piece, ..... "  | 35 % |
| 141 Manufactures of wool, n. o. p. f. .... "   | 40 % |

#### CLASS VIII.

SILK AND MANUFACTURES THEREOF.

Group 1.

Raw and spun.

|   |      |
|---|------|
| 142 Raw silk and silk waste ..... <i>ad val.</i>  | 25 % |
| 143 Spun silks, not twisted, including weight of immediate containers, N. W. .... kilo. | 1 50 |
| 144 Floss and twisted silks, ..... <i>ad val.</i>                                       | 35 % |

Group 2.

Textiles.

|   |      |
|---|------|
| 145 Silk, in the piece ..... <i>ad val.</i>   | 40 % |
| 146 Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, n. o. p. f. <i>ad val.</i> | 50 % |

#### CLASS IX.

PAPER AND MANUFACTURES THEREOF.

147 Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper. This number includes old newspapers, unsuitable as newspapers, imported for commercial purposes, and used for wrapping paper or packing glassware &c ..... *ad val.* 10 %

148 Paper, pasteboard, cardboard, Bristol board, strawboard, and pulpboard, white or colored, n. o. p. f.:

|   |      |
|---|------|
| (a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, parchment paper, ..... <i>ad val.</i>     | 15 % |
| (b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, ..... <i>ad val.</i> | 20 % |

149 Paper of all kinds, pasteboard, cardboard, Bristol board, strawboard, and pulpboard:

|  |      |
|--|------|
| (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, n. o. p. f. .... <i>ad val.</i> | 20 % |
| (b) The same, manufactured into articles, n. o. p. f. ....   | 25 % |

150 Cigarette paper, printed or not ..... *ad val.* 15 %

151 Blank books, ruled or unruled, with printing or not, and copying books, ..... *ad val.* 20 %

152 Printed books, bound or not n. o. p. f. .... *ad val.* 10 %

153 Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, or designs, made by hand, for use in manufacturing and in the industrial arts and sciences, ..... *ad val.* 30 %

Provided, that this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph 324.

154 Paper mache, carton pierre, indurated pulp or fibre:

|  |      |
|--|------|
| (a) Not further manufactured than in sheets or blocks ..... <i>ad val.</i> | 10 % |
| (b) Further manufactured, ..... <i>ad val.</i>                             | 20 % |

#### CLASS X.

WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

Group 1.

Wood.

155 Common wood, including cedar of all kinds:

|   |      |
|---|------|
| (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, ..... cub. met. | 1 00 |
| (b) Planed, dovetailed, or cut to size, including shingles, laths, and fencing, ..... <i>ad val.</i>                        | 15 % |

156 Fine wood:

|  |      |
|--|------|
| (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, ..... <i>ad val.</i> | 20 % |
| (b) Planed, dovetailed, or cut to size, ..... "  | 25 % |
| 157 Wood shavings, sawdust, excelsior (except those of dye and scented woods), ..... <i>ad val.</i>                              | 10 % |
| 158 Shooks, staves, headings, hoops, and bungs, ..... "  | 10 % |

159 Tins, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):

|   |      |
|---|------|
| (a) Suitable for use as containers of liquids, ..... <i>ad val.</i> | 20 % |
| (b) Other, ..... "  | 10 % |

TARIFF.]

|  |         | Dols. cts. |
|--|---------|------------|
| Group 2.   |         |            |
| Manufactures of wood.  |         |            |
| 60 Manufactures of common wood, n. o. p. f., whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture   | ad val. | 25 %       |
| 61 Manufactures of fine wood, n. o. p. f., whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, n. o. p. f., veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather) | ad val. | 30 %       |
| 62 Manufactures of common or fine wood, n. o. p. f., gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather  | ad val. | 35 %       |
| 63 Barbers' and dentists' chairs, of whatever material   | ad val. | 25 %       |
| 64 Bowling alleys, billiard, pool, bagatelle and similar tables, including balls and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth)  | ad val. | 40 %       |
| Group 3.   |         |            |
| Various.   |         |            |
| 165 Charcoal, firewood and other vegetable fuels, G. W. 100 kilos.   | 0 05    |            |
| 166 Cork: (a) Rough or in boards   | ad val. | 15 %       |
| (b) In stoppers for receptacles  | "       | 25 %       |
| (c) In other articles  | "       | 25 %       |
| 167 Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, n. o. p. f.:   |         |            |
| (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, coloured, stained nor artificially bleached                       | ad val. | 10 %       |
| Note.—The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fibre thereof.   |         |            |
| (b) Manufactured into furniture  | ad val. | 25 %       |
| (c) Into articles n. o. p. f.  | "       | 35 %       |
| (d) Rattan, split or stripped, bleached or not   | "       | 20 %       |
| CLASS XI.  |         |            |
| ANIMALS AND ANIMAL PRODUCTS, AND WASTES.   |         |            |
| Group 1.   |         |            |
| Live animals, not otherwise provided for.  |         |            |
| 168 Stallions, geldings, mares, mules, asses   | each    | 10 00      |
| Provided, that sucking foals following their dams shall be free of duty  |         |            |
| 169 Bovine animals: (a) Bulls, cows, oxen  | each    | 2 00       |
| (a) Sucking calves   | "       | 1 00       |
| 170 Swine  | "       | 1 00       |
| 171 Suckling pigs  | "       | 0 25       |
| 172 Animals, fish, reptiles, insects, n. o. p. f.  | ad val. | 10 %       |
| 173 Birds, including poultry   | each    | 0 15       |
| Group 2.   |         |            |
| Hides, skins, leather wares, intestines, and wastes.   |         |            |
| 174 Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not  | ad val. | 25 %       |
| 175 Hides and skins, tanned, without the wool or hair, cured, dyed or not:   |         |            |
| (a) Cow, and hides n. o. p. f., split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheep skins (basils), and goat and shoe findings of any of the foregoing   | ad val. | 10 %       |
| (b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheep skins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cow hide embossed in imitation of pigskin, and goat and shoe findings of any of the foregoing    | ad val. | 15 %       |
| (c) Hides and skins, n. o. p. f., hides and skins enameled, gilt, bronzed, bleached, signed, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing   | ad val. | 25 %       |
| 176 Gloves:  |         |            |
| (a) Of kid skin  | ad val. | 40 %       |
| (b) Other  | "       | 25 %       |
| 177 Boots and shoes:   |         |            |
| (a) Of cow hide, horse hide, sheep skin, and canvas  | "       | 15 %       |
| (b) Other, and slippers, amials, and alpagatas, of whatever material (except silk)   | ad val. | 25 %       |
| (c) The same, of silk  | "       | 50 %       |
| 178 Saddlery and harness, parts therefor, n. o. p. f.:   |         |            |
| (a) Draft harness and parts therefor   | ad val. | 20 %       |
| (b) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of raw hide, n. o. p. f., and whips of whatever material  | ad val. | 25 %       |
| 179 Manufactures of leather, n. o. p. f.   | "       | 35 %       |
| 180 Bladders, integuments and intestines of animals, fish sounds, n. o. p. f.:   |         |            |
| (a) Not further advanced in manufacture than dried   | ad val. | 30 %       |
| (b) Further advanced   | "       | 50 %       |

|  |         | Dols. cts. |
|--|---------|------------|
| Nos.   |         |            |
| 181 Animal wastes and by-products n. o. p. f.:   |         |            |
| (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals   | ad val. | 10 %       |
| (b) Manufactured, or otherwise advanced in value or condition  | ad val. | 20 %       |
| CLASS XII.   |         |            |
| INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.  |         |            |
| Group 1.   |         |            |
| Musical instruments, watches, and clocks.  |         |            |
| 182 Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith  | ad val. | 25 %       |
| 183 Instruments and machines combining other mechanical operations with the production of music, such as slot machines or that character, phonographs, gramophones, graphophones, and similar apparatus: kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, n. o. p. f., and parts appurtenances, and accessories for any of the foregoing   | ad val. | 35 %       |
| 184 Clocks, chronometers, watches, cyclometers, pelometers, olometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing  | ad val. | 25 %       |
| Group 2.   |         |            |
| Apparatus and machinery.   |         |            |
| 185 Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comptographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads   | ad val. | 15 %       |
| 186 Cash registers, and detached parts therefor  | "       | 25 %       |
| 187 Sewing machines, and detached parts therefor (except needles)  | ad val. | 15 %       |
| 188 Automatic slot machines, n. o. p. f., and detached parts therefor (subject to the provisions of Sec. 3 of this Act)  | ad val. | 35 %       |
| 189 Machinery and apparatus for weighing, and detached parts therefor, n. o. p. f.   | ad val. | 20 %       |
| 190 Electric and electro-chemical machinery, apparatus, and appliances:  |         |            |
| (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switch boards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes | ad val. | 10 %       |
| (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, electric fans, electric fans, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electro-plating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electro-technical, thermo-electric, galvanic, or galvanic-magnetic force, and detached parts for any of the foregoing, n. o. p. f.                | ad val. | 24 %       |
| 191 Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor n. o. p. f.:  |         |            |
| Shafting and gearing:  |         |            |
| (a) Of iron, steel, or wood  | ad val. | 15 %       |
| (b) Of other materials; emery cloth  | "       | 10 %       |
| 192 Machine belting of whatever material   | "       | 10 %       |
| 193 Fine tools, implements, and instruments of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewellers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor n. o. p. f.   | ad val. | 20 %       |
| Group 3.   |         |            |
| Vehicles.  |         |            |
| 194 Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor n. o. p. f.   | ad val. | 15 %       |
| 195 Automobiles:   |         |            |
| (a) For the transportation of merchandise  | "       | 15 %       |
| (b) Other  | "       | 20 %       |
| (c) Detached parts and accessories for automobiles, including tyres, lamps and horns   | ad val. | 25 %       |
| 196 Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tyres and lamps  | ad val. | 20 %       |





|   | Group 5.    | Dols. cts. |
|---|-------------|------------|
| Coffee, tea, cacao, spices, sauces, condiments, and flavouring extracts.  |             |            |
| 12 Coffee: (a) Unroasted, G. W. ....  | 100 kilos.  | 5 30       |
| (b) Roasted, ground or not, G. W. ....  | 100 kilos.  | 7 00       |
| (c) In packages weighing each less than 5 kilos, including weight of immediate containers, N. W. ....   | 100 kilos.  | 9 00       |
| 13 Chicory, G. W. ....  | 100 kilos.  | 4 20       |
| 14 Tea, including weight of immediate containers, N. W. ....  | 100 kilos.  | 0 15       |
| 15 Cacao: (a) Unground, N. W. ....  | 100 kilos.  | 7 20       |
| (b) Other, and cacao butter, including weight of immediate containers, N. W. ....   | 100 kilos.  | 12 50      |
| Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>  |             |            |
| 16 Chocolate, including weight of immediate containers: (a) In forms or lumps for manufacturing purposes, N. W. ....  | 100 kilos.  | 10 00      |
| (b) In cakes or powder, N. W. ....  | 100 kilos.  | 0 15       |
| Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>  |             |            |
| 17 Cinnamon, cloves, allspice, and mace, including weight of immediate containers: (a) Unground, N. W. ....   | 100 kilos.  | 8 00       |
| (b) Ground, N. W. ....  | 100 kilos.  | 10 00      |
| 18 Nutmegs, including weight of immediate containers: (a) Unhusked, N. W. ....  | 100 kilos.  | 0 03       |
| (b) Husked, N. W. ....  | 100 kilos.  | 0 05       |
| (c) Ground, N. W. ....  | 100 kilos.  | 0 08       |
| 19 Pepper, white or black, and pod peppers, dried, including weight of immediate containers: (a) Whole, N. W. ....  | 100 kilos.  | 2 20       |
| (b) Ground, N. W. ....  | 100 kilos.  | 0 08       |
| 20 Mustard and horse-radish, including weight of immediate containers: (a) Unground, N. W. ....   | 100 kilos.  | 0 02       |
| (b) Ground, N. W. ....  | 100 kilos.  | 0 06       |
| (c) In paste, N. W. ....  | 100 kilos.  | 0 10       |
| 21 Saffron, including weight of immediate containers, N. W. ....  | 100 kilos.  | 4 00       |
| 22 Spices, n. o. p. f., including weight of immediate containers: (a) Unground, N. W. ....  | 100 kilos.  | 8 00       |
| (b) Ground and curry powder, N. W. ....   | 100 kilos.  | 10 00      |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>  |             |            |
| 23 Sauces for table use, n. o. p. f., such as tomato, caper, tabasco, Worcestershire, catsup, and like preparations <i>ad val.</i>  |             | 25 %       |
| 24 Vinegar: (a) In receptacles containing each more than 2 litres ....  | litre       | 0 02       |
| (b) In other receptacles ....   | litre       | 0 03       |
| 25 Flavoring extracts, compounds, and sirups, including weight of immediate containers: (a) Without alcohol, or containing not to exceed 14 % of alcohol, N. W. ....  | 100 kilos.  | 0 23       |
| (b) Containing more than 14 % of alcohol, N. W. ....  | 100 kilos.  | 0 35       |
| Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 50 % <i>ad val.</i>  |             |            |
| 26 Vanilla beans, including weight of immediate containers, N. W. ....  | 100 kilos.  | 2 50       |
| Group 6.  |             |            |
| Spirits, wines, malt, and other beverages.  |             |            |
| <i>Note.</i> —For the purpose of assessment under these paragraphs in which the proof litre is the basis, each and every gauge or wine litre of measurement shall be counted as at least one proof litre. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of 50 %. |             |            |
| 27 Alcohol ....   | proof litre | 0 50       |
| 28 Whiskey, rum, gin, brandy and other spirits n. o. p. f. ....   | proof litre | 0 50       |
| 29 Blackberry and ginger brandy ....  | proof litre | 0 30       |
| 30 Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, n. o. p. f. ....   | proof litre | 0 65       |
| 31 Wines, sparkling ....  | litre       | 1 00       |
| 32 Still wines, vermouth and sake, containing 14 % or less of alcohol: (a) In receptacles containing each more than 2 litres ....   | litre       | 0 02       |
| (b) In receptacles containing each 2 litres or less ....  | litre       | 0 07       |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 40 % <i>ad val.</i>  |             |            |
| 33 Still wines, vermouth and sake, containing more than 14 % of alcohol: (a) In receptacles containing each more than 2 litres ....   | litre       | 0 15       |
| (b) In receptacles containing each 2 litres or less ....  | litre       | 0 25       |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 50 % <i>ad val.</i> ; and  |             |            |
| Provided further, that any of such articles containing more than 24 % of alcohol shall be classified under paragraph 260.   |             |            |

|  | Nos.           | Dols. cts. |
|--|----------------|------------|
| 264 Malt beverages and ciders: (a) In receptacles containing each more than 2 litres ....  | hectol.        | 3 50       |
| (b) In other receptacles ....  | hectol.        | 4 80       |
| 265 Sweetened, flavored or aerated waters; natural mineral waters, aerated or not; ginger ale, root beer, unferrated fruit juice, and non-alcoholic beverages, n. o. p. f. ....  | hectol.        | 1 50       |
| 266 Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than 4 % of alcohol ....   | litre          | 0 05       |
| Group 7.   |                |            |
| Various.   |                |            |
| 267 Milks and creams, pure, or with sufficient sugar to preserve them ....   | <i>ad val.</i> | 10 %       |
| 268 Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing n. o. p. f. ....  | <i>ad val.</i> | 20 %       |
| 269 Eggs, not otherwise provided for: (a) Fresh or preserved, in natural form, G. W. ....  | 100 kilos.     | 1 00       |
| (b) Egg powders, and other preparations of eggs, n. o. p. f. ....  | <i>ad val.</i> | 25 %       |
| 270 Cheese of all kinds and imitations thereof ....  | <i>ad val.</i> | 15 %       |
| 271 Butter, including weight of immediate containers, N. W. ....   | 100 kilos.     | 0 05       |
| 272 Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, N. W. ....   | 100 kilos.     | 0 05       |
| 273 Articles and products edible by mankind, n. o. p. f.: (a) Crude and in natural state ....  | <i>ad val.</i> | 10 %       |
| (b) Prepared, preserved, or advanced in value or condition by any process or manufacture ....  | <i>ad val.</i> | 20 %       |
| CLASS XIV.   |                |            |
| MISCELLANEOUS.   |                |            |
| 274 Fans of all kinds ....   | <i>ad val.</i> | 35 %       |
| 275 Pens n. o. p. f.; needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver) ....                                      | <i>ad val.</i> | 25 %       |
| 276 Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum or mother-of-pearl), including weight of immediate containers, N. W. .... | 100 kilos.     | 1 25       |
| Provided, that no article classified under this paragraph shall pay a less rate of duty than 30 % <i>ad val.</i>   |                |            |
| 277 Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl: (a) Unwrought, or cut for settings or pierced for beads, ....   | <i>ad val.</i> | 15 %       |
| (b) Wrought, not otherwise provided for ....   | <i>ad val.</i> | 30 %       |
| 278 Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph 277, including weight of immediate containers: (a) Unwrought, N. W. ....   | 100 kilos.     | 0 30       |
| (b) Wrought, n. o. p. f., N. W. ....   | 100 kilos.     | 1 25       |
| Provided, that no article classified under clause (b) of this paragraph shall pay a less rate of duty than 30 % <i>ad val.</i>   |                |            |
| 279 Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects ....   | <i>ad val.</i> | 10 %       |
| 280 Buttons, including weight of immediate containers: (a) Of mother-of-pearl, N. W. ....  | 100 kilos.     | 1 50       |
| (b) Of bone, porcelain, composition, wood, steel, iron or similar materials, N. W. ....  | 100 kilos.     | 0 30       |
| (c) Of other materials except gold, silver or platinum, or gold or silver plate, N. W. ....  | 100 kilos.     | 0 50       |
| Provided, that no article classified under clause (a) of this paragraph shall pay a less rate of duty than 50 % <i>ad val.</i> ; and provided further, that no article classified under clauses (b) and (c) of this paragraph shall pay a less rate of duty than 25 % <i>ad val.</i>           |                |            |
| 281 Shells, n. o. p. f.: (a) Not further advanced in condition than polished ....  | <i>ad val.</i> | 10 %       |
| (b) Further advanced, manufactures in which shells, n. o. p. f. are the component material of chief value ....   | <i>ad val.</i> | 25 %       |
| 282 Sponges, natural, including hexactinellida and loofah: (a) Not further advanced in condition than washed or bleached ....  | <i>ad val.</i> | 25 %       |
| (b) Further advanced, manufactures in which sponge or loofah is the component material of chief value ....   | <i>ad val.</i> | 40 %       |
| 283 Felt or textiles prepared or coated with tar, pitch or similar substances, rubberoid, and similar materials for roofing, sheathing and structural purposes, G. W. ....   | 100 kilos.     | 0 00       |
| 284 Olecloth (except of silk), linoleum, corticine: (a) In the piece ....  | <i>ad val.</i> | 15 %       |
| (b) Made up into articles ....   | <i>ad val.</i> | 25 %       |
| 285 Tool bags, chests and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes and similar receptacles for personal effects andshawl straps; of whatever material ....  | <i>ad val.</i> | 25 %       |
| 286 Stuffed or mounted birds or animals, n. o. p. f. ....  | <i>ad val.</i> | 20 %       |
| 287 Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured ....   | <i>ad val.</i> | 60 %       |

## CLASS XIV.—MISCELLANEOUS—continued.

| No. |   | Dols. cts. |
|-----|---|------------|
| 288 | Feathers and downs, n. o. p. f.:                              |            |
|     | (a) Not further advanced in condition than cleaned            |            |
|     | ad val.   | 20 %       |
|     | (b) Further advanced and manufactured in which                |            |
|     | feathers or downs are the component material of chief         |            |
|     | value.....ad val.   | 40 %       |
| 289 | Artificial flowers, buds, pistils, leaves, fruits, seeds and  |            |
|     | moss, and other parts of artificial plants and flowers,       |            |
|     | of whatever material.....ad val.                              | 50 %       |
| 290 | Cane-those and gutta percha:                                  |            |
|     | (a) Crude, and rubber, in sheets, sheeting, or packing,       |            |
|     | oven cloth or wire insulations, and gaskets and               |            |
|     | washers.....ad val.   | 10 %       |
|     | (b) Rubber, soft, in articles n. o. p. f.....ad val.          | 25 %       |
|     | (c) Rubber, hard, in articles n. o. p. f.....ad val.          | 30 %       |
| 291 | Hose and flexible tubing, of whatever dimensions or           |            |
|     | materials.....ad val.   | 15 %       |
| 292 | Reservoir pens, and parts and points thereof, of whatever     |            |
|     | material.....ad val.  | 25 %       |
| 293 | Games and toys, including face masks, paper bats, and         |            |
|     | canees, artificial Christmas trees, Christmas-tree            |            |
|     | decorations, toy carts and other small vehicles for           |            |
|     | children's use, n. o. p. f., and diminutive articles for use  |            |
|     | as toys, not adapted for practical purposes, including        |            |
|     | weight of immediate containers, N. W. ....kilo.               | 0 10       |
|     | Provided, that no article of gold, silver, or platinum,       |            |
|     | or of gold or silver plate, or of tortoiseshell, coral,       |            |
|     | ivory, or mother-of-pearl, shall be classified under this     |            |
|     | paragraph; and  |            |
|     | Provided further, that no article classified under            |            |
|     | this paragraph shall pay a less rate of duty than 25 %        |            |
|     | ad val.   |            |
| 294 | Golf sticks, polo mallets, tennis rackets, baseball and       |            |
|     | cricket bats, balls of all kinds for use in the sports        |            |
|     | (except bowling, billiard, pool, and bagatelle balls),        |            |
|     | fencing masks and foils, gymnasium apparatus, and             |            |
|     | croquet sets, and parts of any of the foregoing.....ad val.   | 25 %       |
| 295 | Umbrellas and parasols:                                       |            |
|     | (a) Covered with paper.....each                               | 0 08       |
|     | (b) " silk....." 0 50   |            |
|     | (c) " other stuffs....." 0 20                                 |            |
|     | (d) Umbrella frames, complete, uncovered, whether             |            |
|     | mounted on tubes or sticks or not.....ad val.                 | 40 %       |
|     | Provided, that no article classified under this para-         |            |
|     | graph shall pay a less rate of duty than 25 % ad val.         |            |
| 296 | Hats, bonnets, and crowns thereof, of straw, chip, palm       |            |
|     | leaf, grass, rattan, osiers, and analogous materials:         |            |
|     | (a) Complete, not trimmed.....each                            | 0 13       |
|     | (b) The same, trimmed....." 0 22                              |            |
|     | (c) Crowns for....." 0 11                                     |            |
|     | Provided, that no article classified under this para-         |            |
|     | graph shall pay a less rate of duty than 25 % ad val.         |            |
| 297 | The same, of other materials:                                 |            |
|     | (a) Complete, not trimmed.....each                            | 0 12       |
|     | (b) The same, trimmed....." 0 20                              |            |
|     | (c) Crowns for....." 0 11                                     |            |
|     | Provided, that no article classified under this para-         |            |
|     | graph shall pay a less rate of duty than 25 % ad val.         |            |
| 298 | Caps, fezzes, turbans, and headgear n. o. p. f.....ad val.    | 30 %       |
| 299 | Cameras and parts thereof, photographic equipment and         |            |
|     | articles for use in photography n. o. p. f., including        |            |
|     | lenses, tripods, photographic plates and films, film          |            |
|     | packs and kits, plate holders and frames, developing          |            |
|     | lights, baths and trays.....ad val.                           | 20 %       |
| 300 | Appliances and apparatus, parts and cases thereof, and        |            |
|     | accessories thereto, n. o. p. f. for mathematical,            |            |
|     | optical, astronomical, surgical, geodetical, and other        |            |
|     | scientific purposes, including thermometers, barom-           |            |
|     | eters, alcoholometers, salinometers, hydrometers,             |            |
|     | vacuometers, radiometers, appliances for sight testing,       |            |
|     | micrometers, telescopes, microscopes and their slide          |            |
|     | glasses, theodolites, transit, sextants, and                  |            |
|     | quadrants, compasses, and the like.....ad val.                | 25 %       |
| 301 | Tobacco:  |            |
|     | (a) Leaf tobacco of any kind, unstemmed.....kilo.             | 4 08       |
|     | (b) " " stemmed....." 5 52                                    |            |
|     | (c) Cigars, cigarettes, and cheroots, of all kinds....." 9 93 |            |
|     | and ad val.   | 25 %       |
|     | Note.—Paper cigars, and cigarettes, including their           |            |
|     | wrappers, shall be dutiable under this clause.                |            |
|     | (d) Other tobacco, manufactured or unmanufactured,            |            |
|     | n. o. p. f.....kilo.  | 1 25       |
| 302 | Wastes, D. o. p. f.....ad val.                                | 10 %       |
| 303 | Materials, substances, and articles, D. o. p. f.:             |            |
|     | (a) Not advanced in value or condition by any process         |            |
|     | or manufacture.....ad val.                                    | 10 %       |
|     | (b) Further advanced, but not manufactured into               |            |
|     | articles.....ad val.  | 15 %       |
|     | (c) Manufactured into articles.....ad val.                    | 25 %       |
| 304 | Custom repairs upon articles of easy identification (except   |            |
|     | those provided for in paragraph 200), exported from           |            |
|     | the Philippine Islands and re-imported thereon.....ad val.    | 25 %       |
|     | Provided, that any such article, exclusive of the             |            |
|     | repairs thereon, shall be free of duty when re-               |            |
|     | imported, upon compliance with the regulations of the         |            |
|     | custom collector of customs governing such exports            |            |
|     | and re-importations, otherwise the terms of                   |            |
|     | Sec. 8 shall apply.   |            |

## FREE LIST.

Sec. 9.—That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

No.

305 Trees, shrubs, plants, and live.

Nos.

- 306 Ores, and scorie resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for remelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.
- 307 Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life preservers and life buoys.
- Note.—This Tariff No. applies only to articles the character of which, as imported, prevents their use for other purposes than on shipboard; it does not, for example, apply to heavy circular lanterns with red and white globes, commonly used both on land and sea, which are dutiable under No. 44 (b). If such lanterns are at any time used as equipment for vessels, and are actually placed aboard any ship in the Philippine Islands, the duty paid will be refunded, under the provisions of No. 349.
- 308 Okum.
- 309 Raw cotton.
- 310 Vegetable fibres, raw or hackled, n. o. p. f.
- 311 Bristles, animal hair and wool, not further advanced in condition than washed.
- 312 Paper pulp and paper stock.
- 313 Samples of the kind, in such quantity, and of such dimensions or construction as to render them unsealable or of no appreciable commercial value, and models adapted for practical use.
- 314 Onions, Irish potatoes, in natural state.
- 315 Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewellery or table service.
- 316 Hides and skins, raw, green, or dry, but not tanned.
- 317 Hops and malt.
- 318 Coins and currency of national issue, executed cheques, drafts, bills of exchange, and similar commercial documents.
- 319 Natural manures.
- 320 Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form.
- 321 Telegraph cables of the class known as submarine.
- 322 Vaccines and serums.
- 323 Ice.
- 324 Hand paintings in oil, water colour, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.
- 325 Lithographs, posters, calendars and signs, whether framed (when the frame bears suitable advertising matter to render it of no commercial value) or not, and pamphlets, booklets, and folders, for advertising purposes only, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph.
- 326 Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious use, books and music in raised print, used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.
- 327 Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by Sec. 3 of this Act, and collections of stamps of national issue, used or unused.
- 328 Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.
- 329 Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after Jan. 1, 1903, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

## FREE, SUBJECT TO EXPRESS CONDITIONS.

Sec. 10. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

Nos.

- 330 Eggs and cocoons of the silk worm, subject to exclusion if diseased, or for other cause.
- 331 Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal, duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer that such animal is the identical animal described in said certificate of record and pedigree.
- 332 Carabao, and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group I of Class XI.
- 333 Commercial samples, the value of any single importation of which does not exceed 5,000 dols. upon the filing of a bond in an amount equal to double the ascertained duties thereon, with securities satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof, the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds 5,000 dols., the importer thereof may select any portion of same not exceeding in value 5,000 dols. for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

34

34 Regalia, gems, statuary, specimens or casts of sculptures, imported for the *bona fide* use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

35

35 Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

36

36 Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travellers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph 337.

37

37 Vehicles, horses, harness, bed and table linen, table services, furniture, musical instruments, and personal effects of like character, owned and imported by travellers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

38

38 Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs 336 and 337, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and convenience, or for barter or sale, accompanying persons arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is *bona fide*, and that the privilege of exemption under this paragraph has not previously been granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the Government of the Philippine Islands, or religious missionaries taking station in the islands, shall be considered as "coming to settle" for the purposes of this paragraph.

39

39 Vehicles, animals, birds, insects, and fish, portable theatres, circus and theatrical equipment, cinematograph machines, properties, and apparatus, devices for projecting pictures and parts and appurtenances thereof, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

340

340 Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

341

341 Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

342

342 Official consular supplies consigned by a foreign government, of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

343

343 Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph 337.

# FREE, UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

Sec. 11.—That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the regulations which shall be prescribed in accord with the provisions of each paragraph:

344 Wearing apparel, and household effects, including those articles provided for under paragraphs 336 and 337, belonging to residents of the Philippine Islands returning from abroad, which were exported from said islands by such returning residents upon their departure therefrom or during their absence abroad, upon

Nos.

the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe: articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

345

345 Foreign articles, goods, wares, or merchandise destined for display in public exhibitions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for such purposes designated: subject to the rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

346

346 Philosophical, historical, economic and scientific books, and apparatus, tents, and instruments specially imported for the *bona fide* use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the *bona fide* use of and by the order of any college, academy, school or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing and exceeding two copies of any one work for his own use, and not for barter, sale or hire.

347

347 Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign exhibitions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

348

348 Repairs to vessels documented in the Philippine Islands or regularly plyed in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

349

349 Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

350

350 Articles brought into the Philippine Islands for the purpose of having repairs made thereon, upon the giving of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

351

351 Coverings and holdings of articles, goods, wares and merchandise (usual), except as expressly provided.

Sec. 12.—That all articles, the growth, product, or manufacture of the United States and its possessions to which the Customs Tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while en route, by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through such accident, wreck, or casualty, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

## Sec. 13.—(Repeated).

## WARFARE.

Sec. 14.—That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of 1,000 kilos, as a charge for warfare, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

Sec. 15.—That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be assigned; but the holder of any bill of lading, drawn to order and endorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognised as the consignee.

## INVOICES.

Sec. 16.—That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights and quantities in the tariff terms of this Act, and shall be made in quadruplicate, and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.



Sec. 17.—That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding 100 lbs. in dutiable value, shall be admitted to enter without the production of a duly certified invoice of the kinds hereinafter described, or the filing of no affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time as may be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in said affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, and no credits or refunds shall be given for the satisfaction of the court or the collector of customs, as the case may be. It was not in his power to produce the same when so demanded; but no articles, goods, wares or merchandise shall be admitted to enter under the provisions of this Sec. unless the collector of customs shall be satisfied by the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

Sec. 18.—That invoices required by the preceding Sec. shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States at the port of origin, in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the consular collector of customs may, in his discretion, dispense with the requirement for the consular invoice, when he is satisfied that the merchandise for which entry is sought is free of duty, and in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof, the producer of the merchandise shall be required to produce to the collector of customs, or deputy collector of customs, or United States customs inspector, a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true, and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon as he has been actually paid, and that drawbacks are contained in the invoice except as he has been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price paid to the importer, as indicated in the invoice is freely offered for sale to all purchasers in said market; and that the declaration is signed by the manufacturer, seller, owner, or agent making the declaration, and that he received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities and that it included all charges thereon; that the numbers, weight, or quantity shown are correct, and that no invoice of the merchandise described differing from the invoice in any particular has been or will be furnished to anyone. In the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, seller, owner, or agent before the officer to whom produced.

Sec. 19.—That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, or commissioners of the United States of America having any knowledge or information of any case or frauds or may demand the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

Sec. 20.—That United States Government vessels, whether transports or the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by the customs officers of the Philippine Government, for the purpose of determining whether the goods on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

#### DRAWBACKS.

Sec. 21.—That on all fuel imported into the Philippine Islands which afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be made equal to the duty paid by law upon such fuel, less 1 per cent. thereof, which shall be paid, under rules and regulations as may be prescribed by the insular collector of customs.

Sec. 22.—That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting in, marking, or labelling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing value, such question to be determined by the insular collector of customs, there shall be allowed a drawback

equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per cent. thereon: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for the drawback; *And provided further*, That when the articles exported or coverings thereof are in part of material, the growth or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity, and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*, That the imported material, or similar materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon, or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund, if made, shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter, or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America, or to any territory or place under the jurisdiction and control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

Sec. 23.—That containers, such as casks, large metal glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable, may be delivered to the importer thereof, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, and the importer shall be entitled to the payment of the corresponding duties thereon at the expiration of one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Sec. 24.—That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States made, shall be the collector of customs by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Sec. 25.—That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Sec. 26.—That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved Feb. 20, 1905, entitled "An Act to authorize the registration of trademarks in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by Sec. 17 of said Act.

Sec. 27.—That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the repeal of this Act, or take effect in any criminal cause or in any civil cause, laws, regulations, or orders, or parts thereof, may be enforced in the same manner as if said repeal had not been made. Any offences committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be continued and prosecuted within the same time and with the same effect as if this Act had not been passed.

Sec. 28.—That this Act shall take effect sixty days after its passage.

#### APPENDIX.

Extract from the United States Tariff Law of 1909 concerning Tariff relations with the Philippine Islands.

Sec. 5.—That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That, except as otherwise herein provided, the growth or product of the growth or product of the Philippine Islands or of the United States, or of any territory or place containing foreign materials to the value of more than 20% of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be exempt from free of duty, except rice, and except, in any fiscal year, sugar in excess of 300,000 lbs., in wrapper tobacco and filler tobacco upon 300,000 lbs., filler tobacco in excess of one million lbs., and cigars in excess of 150 million cigars, which quantities shall be ascertained by the Secretary of the Treasury under such rules and regulations as he shall prescribe: *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or unmanufactured, imported into the Philippine Islands from foreign countries shall be subject to the lowest rates of import duty therein not less than the rates of import duty imposed upon such articles and tobacco in like forms when imported into the United States: *And provided further*, That, under rules and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar shall be imported into the United States from the Philippine Islands, as provided herein, shall be given, then to the producers of less than 500 gross tons in any fiscal year, then to the producers of 500 gross tons in excess of 500 gross tons in any fiscal year: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine

# ARGENTINE REPUBLIC.

## TARIFF.]

lands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as heretofore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in and through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, they shall be admitted free of duty upon satisfactory proof that the repacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as heretofore defined, of the Philippine Islands, ad- mitted into the ports of the United States free of duty under the provisions of this section and shipped as heretofore provided from said lands to the United States for use and consumption therein, shall be thereafter exempt from the payment of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or

merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and to be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes": *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as heretofore provided, shall be allotted and paid out by the Philippine Commission.

## SOUTH AMERICA

### ARGENTINE REPUBLIC

The Tariff system adopted in the Argentine Republic is as follows: the Customs Law prescribes *specific* duties only in the case of articles of food and drink, tobacco, and a short list of miscellaneous articles, and *ad valorem* duties in the case of all other articles. The *ad valorem* duties, however, are assessed, not on the declared value of the goods, but on the official valuation set out in the Valuation Tariff; and consequently the duties given in the following lists have been calculated by applying the *ad valorem* rates to the official valuations, except as regards those articles for which, as mentioned above, specific duties are fixed by the Customs Law.

It should be noted that the Argentine Budget Law for 1902 imposed an *additional* duty of 2 per cent. *ad valorem* on all imported goods subject to a duty of 10 per cent. *ad valorem* or more. This surtax is still in force, and is *included* in the rates given in the present Return.

### ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF.

|                             | Class.         |                               | Class.         |                            | Class.   |                            | Class.     |
|-----------------------------|----------------|-------------------------------|----------------|----------------------------|----------|----------------------------|------------|
| Absinthie .. .. .           | 72             | Bugles .. .. .                | 12             | Confectionery .. .. .      | 60       | Flonnces .. .. .           | 5          |
| Acids .. .. .               | 39             | Butter .. .. .                | 56             | Cookers .. .. .            | 9        | Flour .. .. .              | 77         |
| Agricultural machinery ..   | 11             | Buttons .. .. .               | 12, 14, 15, 16 | Copper .. .. .             | 12       | Flower pots .. .. .        | 15         |
| Albion .. .. .              | 13             | .. (linen) .. .. .            | 6              | .. cables .. .. .          | 12       | Flowers (paper) .. .. .    | 19         |
| Alloys .. .. .              | 13             | .. (steel) .. .. .            | 9              | .. wire .. .. .            | 12       | Food (articles of) .. .. . | 55-78      |
| Almanacs .. .. .            | 19             | Cables .. .. .                | 13             | Copying presses .. .. .    | 11       | Footwear .. .. .           | 17         |
| Ammunition .. .. .          | 79             | Candles .. .. .               | 82             | Corilage and twine .. .. . | 85       | Gauges (portable) .. .. .  | 9          |
| Anchors .. .. .             | 9              | Candlesticks .. .. .          | 9, 12, 13      | Cord .. .. .               | 5, 6, 7  | Frames .. .. .             | 10, 12, 13 |
| Anchovy paste .. .. .       | 61             | Canvases .. .. .              | 18             | Cornets .. .. .            | 6        | Fruits (preserved) .. .. . | 9          |
| Aniline dyes .. .. .        | 21             | Cartrioche .. .. .            | 69             | Corsets .. .. .            | 6, 7     | Frying pans .. .. .        | 60         |
| Animals .. .. .             | 9              | Capers .. .. .                | 13, 19         | Cotton .. .. .             | 1, 5     | Furniture .. .. .          | 90         |
| Arms .. .. .                | 79             | Capules .. .. .               | 19             | .. seed .. .. .            | 29       | Gaiters .. .. .            | 8          |
| Asphalte .. .. .            | 27             | Cardboard .. .. .             | 8              | .. tissues .. .. .         | 5        | Galloons .. .. .           | 5, 7, 14   |
| Angers .. .. .              | 8              | Carriage accessories ..       | 83             | Coverlets .. .. .          | 5, 6     | Garters .. .. .            | 5, 7       |
| Automobiles and accessories | 83             | Carts and carriages ..        | 83             | Cravats .. .. .            | 16       | Garzes .. .. .             | 12         |
| Awls .. .. .                | 9              | Casks (iron) .. .. .          | 61             | Crucibles .. .. .          | 15       | Gelatine .. .. .           | 23         |
| Axes .. .. .                | 9, 83          | Cement .. .. .                | 32             | Cuffs .. .. .              | 5, 6, 18 | Gin .. .. .                | 72         |
| Axles .. .. .               | 65             | Chains .. .. .                | 9              | Curling pins .. .. .       | 9        | Glass and glassware .. ..  | 16         |
| Bacon and hams .. .. .      | 6              | Chairs .. .. .                | 90             | Curtains .. .. .           | 5, 6, 7  | Glucose .. .. .            | 73         |
| Bags of sackcloth .. .. .   | 6              | Chalk .. .. .                 | 36             | Cutlery .. .. .            | 86       | Glu .. .. .                | 23         |
| Bags for girls .. .. .      | 9, 15          | Chemises .. .. .              | 39, 51         | Cycles .. .. .             | 9        | Glycerine .. .. .          | 24         |
| Baths .. .. .               | 50             | Chemical products .. ..       | 39, 51         | Door knockers .. .. .      | 5, 8     | Gold leaf .. .. .          | 14         |
| Bedsteads .. .. .           | 9              | Chemicals .. .. .             | 39, 51         | Dressing gowns .. .. .     | 12       | Gouges .. .. .             | 9          |
| Beer .. .. .                | 8              | Chemists' glass .. .. .       | 5, 8           | Drills (hand) .. .. .      | 18       | Grain .. .. .              | 12         |
| Bellows .. .. .             | 9              | Children's suits .. .. .      | 15             | Druggrists' wares .. .. .  | 5, 6, 8  | Grasp-saw .. .. .          | 73         |
| Bolting (machine) .. .. .   | 5, 6, 7, 8, 17 | China ware .. .. .            | 9              | Dyes .. .. .               | 21       | Graphite .. .. .           | 36         |
| Belts .. .. .               | 90             | Chisels .. .. .               | 9              | Dynamite .. .. .           | 79       | Grease .. .. .             | 25         |
| Biscuits .. .. .            | 60             | Chloride of lime .. .. .      | 58             | Dynamos .. .. .            | 87       | Grindstone .. .. .         | 37         |
| Bits .. .. .                | 9, 12          | Chocolate .. .. .             | 17, 19         | Earthenware .. .. .        | 87       | Gum powder .. .. .         | 79         |
| Blacking .. .. .            | 7, 9, 10       | Cigar cases .. .. .           | 101            | Earths .. .. .             | 32, 38   | Gutta percha .. .. .       | 18         |
| Blades .. .. .              | 4, 5, 7, 8     | Clamps .. .. .                | 9              | Electric lamps .. .. .     | 87       | Hair .. .. .               | 104        |
| Blankets .. .. .            | 5              | Claps .. .. .                 | 83             | .. machinery .. .. .       | 87       | Hair pins .. .. .          | 9          |
| Blinds .. .. .              | 5, 6, 7        | Clay .. .. .                  | 84             | .. meters .. .. .          | 87       | Hammers .. .. .            | 9          |
| Blow-s .. .. .              | 9              | Clocks .. .. .                | 9              | Electro plate .. .. .      | 14       | Handkerchiefs .. .. .      | 7, 17      |
| Boilers .. .. .             | 41             | Cloth of cotton, mumbered for | 5              | Emery cloth .. .. .        | 9        | Harrows .. .. .            | 9          |
| Bolts .. .. .               | 19             | .. hats .. .. .               | 9              | Engravings .. .. .         | 34       | Hatchets .. .. .           | 9          |
| Books .. .. .               | 7              | Clothes pegs .. .. .          | 9              | Essences .. .. .           | 12       | Hats (ladies') .. .. .     | 92         |
| Book elastic .. .. .        | 17, 18         | .. racks .. .. .              | 9              | Ethers .. .. .             | 48       | .. (silk and felt) .. ..   | 88         |
| Boots and shoes .. .. .     | 45             | Coal boxes .. .. .            | 34             | Fetts .. .. .              | 8        | Heating apparatus .. ..    | 9          |
| Borax .. .. .               | 16             | Coal and coke .. .. .         | 12             | Fence-fencing .. .. .      | 70       | Hemp .. .. .               | 6          |
| Bottles .. .. .             | 5, 7           | Cocks .. .. .                 | 101            | Fibre .. .. .              | 10       | .. thread and yarn .. ..   | 2          |
| Braces .. .. .              | 5, 7, 8        | Codfish .. .. .               | 58             | Files and rasps .. .. .    | 19       | Hides .. .. .              | 17         |
| Bricks (cotton) .. .. .     | 5, 7, 8        | Cocoa .. .. .                 | 50, 104        | Fire-bricks .. .. .        | 9        | Hinges .. .. .             | 9          |
| Brass .. .. .               | 72             | Coffee .. .. .                | 50, 104        | Fire-crates .. .. .        | 9        | Hooks .. .. .              | 9          |
| Brandy .. .. .              | 12             | .. grinders .. .. .           | 11             | Fire-grates .. .. .        | 61       | Hops .. .. .               | 62         |
| Brass .. .. .               | 16             | .. substitutes .. .. .        | 6, 7           | Fish .. .. .               | 9        | Horse clipper .. .. .      | 10         |
| Brunnie .. .. .             | 12             | Coffin ornaments .. .. .      | 20             | .. hooks .. .. .           | 12       | .. shoes .. .. .           | 5, 6, 8    |
| Brooms .. .. .              | 9              | Collars .. .. .               | 9              | .. plates .. .. .          | 9        | .. .. .                    | 9          |
| Buckets .. .. .             | 9, 12          | Colours .. .. .               | 9              | Pitting .. .. .            | 9        | .. .. .                    | 9          |
| Buckles .. .. .             | 9, 12          | Compasses (iron) .. ..        | 9              | .. .. .                    | 9        | .. .. .                    | 9          |

|                              | Class.                |                         | Class.        |                      | Class.         |                        | Class.     |
|------------------------------|-----------------------|-------------------------|---------------|----------------------|----------------|------------------------|------------|
| Horses .. .. .               | 89                    | Mustard .. .. .         | 68, 104       | Sad irons .. .. .    | 9              | Taps .. .. .           | 12, 13     |
| Hase (canvases) ..           | 6                     | Nails .. .. .           | 9, 13         | Salt .. .. .         | 71, 104        | Tea .. .. .            | 71         |
| Hosiery .. .. .              | 8                     | Neckties .. .. .        | 7, 8          | Salt cellars .. .. . | 9              | Telephones .. .. .     | 37         |
| Illuminating articles ..     | 12, 13                | Needles .. .. .         | 9             | Sardines .. .. .     | 61             | Thimbles .. .. .       | 13         |
| India rubber .. .. .         | 18                    | Oil cake .. .. .        | 93            | Sauerkraut .. .. .   | 69             | Thread .. .. .         | 1, 2, 3, 4 |
| Indigo .. .. .               | 21                    | .. cures .. .. .        | 37            | Sausages .. .. .     | 66             | Tins .. .. .           | 13         |
| Ink .. .. .                  | 19                    | .. stones .. .. .       | 30            | Saws .. .. .         | 9, 10          | Tin .. .. .            | 13         |
| Iskstands .. .. .            | 9, 12, 16             | .. of turpentine ..     | 23-31, 104    | Scissors .. .. .     | 12             | .. openers .. .. .     | 9          |
| Insulators .. .. .           | 15, 16                | Oils and fats .. ..     | 25            | Screw drivers .. ..  | 9              | .. Tins (jute) .. ..   | 9          |
| Iodine .. .. .               | 16                    | Ointments .. .. .       | 9, 10, 13, 16 | .. spanners .. .. .  | 9              | Tissines (dinen) ..    | 8          |
| Iron and manufactures of     | 15, 16                | Olives .. .. .          | 9             | .. .. ..             | 9, 12          | Tobacco .. .. .        | 101, 104   |
| Jars .. .. .                 | 14                    | Ornaments .. .. .       | 20            | .. .. ..             | 9              | Towels .. .. .         | 5, 6       |
| Jewellery .. .. .            | 6                     | Paint .. .. .           | 94            | .. .. ..             | 70             | Toys .. .. .           | 18, 102    |
| Jute (wove) .. .. .          | 9                     | Paintings and drawings  | 19            | .. .. ..             | 11             | Traps .. .. .          | 1          |
| .. yarn .. .. .              | 2                     | Paper .. .. .           | 19            | .. .. ..             | 9              | Trimmings .. ..        | 5, 6, 7, 8 |
| Kettles .. .. .              | 9, 13                 | Pencil holders .. ..    | 13            | .. .. ..             | 5, 7           | Trunks .. .. .         | 9, 12      |
| Keys .. .. .                 | 10                    | .. sharpeners .. ..     | 19            | .. .. ..             | 5, 6           | Tubes .. .. .          | 16         |
| Knives .. .. .               | 19                    | Pencils .. .. .         | 19            | .. .. ..             | 5, 6           | .. (glass) .. ..       | 9          |
| Labels .. .. .               | 19                    | Penknives .. .. .       | 12            | .. .. ..             | 97             | Turnstiles .. ..       | 9          |
| Lace .. .. .                 | 20                    | Perforators .. .. .     | 36            | .. .. ..             | 5, 6           | .. Types .. .. .       | 9, 13      |
| Lacquers .. .. .             | 9                     | Perfumery .. .. .       | 12            | .. .. ..             | 5, 6           | Umbrella sticks ..     | 103        |
| Ladles (iron) .. .. .        | 16                    | Phonographs .. ..       | 50            | .. .. ..             | 9              | Umbrella and parasols  | 5, 103     |
| Lamp chimneys .. ..          | 16                    | Phosphorus .. .. .      | 16            | .. .. ..             | 10             | Valves .. .. .         | 9, 12      |
| .. holders .. .. .           | 16, 19                | Photographic dry plates | 96            | .. .. ..             | 14             | Vaporisers .. ..       | 16         |
| .. shades .. .. .            | 9, 12, 16             | Photographs .. ..       | 19            | .. .. ..             | 14             | Vanishes .. .. .       | 20         |
| Lamps .. .. .                | 15, 19                | Pianos .. .. .          | 69, 104       | .. .. ..             | 14             | Vaseline .. .. .       | 25         |
| Latches .. .. .              | 9                     | Pickles and sauces ..   | 5, 6          | .. .. ..             | 14             | Vegetables (pres-rved) | 5, 7       |
| Lathes .. .. .               | 9                     | Pillow cases .. .. .    | 9             | .. .. ..             | 17             | Veils .. .. .          | 69         |
| Lead .. .. .                 | 13                    | Pincers .. .. .         | 9             | .. .. ..             | 38             | Vermouth .. ..         | 5, 7       |
| Leather .. .. .              | 17                    | Pins .. .. .            | 9             | .. .. ..             | 9              | Vinegar .. .. .        | 75         |
| .. goods .. .. .             | 17                    | Pitch .. .. .           | 9, 11         | .. .. ..             | 101            | Wallpaper .. ..        | 19         |
| Lifting jacks .. .. .        | 36                    | Playing cards .. ..     | 17            | .. .. ..             | 98             | Washers .. .. .        | 9          |
| Line .. .. .                 | 6                     | Pliers .. .. .          | 15            | .. .. ..             | 53             | Watch chains ..        | 9, 14      |
| .. thread and yarn ..        | 2                     | Ploughs .. .. .         | 19            | .. .. ..             | 12, 13         | .. glasses .. ..       | 9          |
| Linings .. .. .              | 7                     | Plush .. .. .           | 8             | .. .. ..             | 9              | .. keys .. .. .        | 84         |
| Linsed oil .. .. .           | 2                     | Pocket books .. ..      | 17            | .. .. ..             | 72             | Water closets ..       | 9, 15      |
| Liquours .. .. .             | 72                    | Porcelain .. .. .       | 15            | .. .. ..             | 10, 12, 13, 15 | .. levels .. .. .      | 9          |
| Locks .. .. .                | 9, 12                 | Portfolios .. .. .      | 19            | .. .. ..             | 9              | Waterproof cloth ..    | 9          |
| Locomotives .. .. .          | 11                    | Post cards .. .. .      | 19            | .. .. ..             | 9              | Watches .. .. .        | 31         |
| Looking glasses .. ..        | 16                    | Potash and salts ..     | 13            | .. .. ..             | 9              | Weights .. .. .        | 9, 12      |
| Machinery (all kinds) ..     | 11                    | Printed matter .. ..    | 51            | .. .. ..             | 39, 104        | Wheat .. .. .          | 76         |
| Magnesia and salts ..        | 49                    | Printing ink .. .. .    | 19            | .. .. ..             | 19             | Wheelbarrows ..        | 9          |
| Mantles .. .. .              | 9                     | .. type .. .. .         | 9             | .. .. ..             | 9              | Wheels .. .. .         | 9          |
| Marbles (glass) .. ..        | 56                    | .. Pulley wheels .. ..  | 9, 13         | .. .. ..             | 17             | Whetstones .. ..       | 37         |
| Margarine .. .. .            | 9                     | .. .. ..                | 9             | .. .. ..             | 20             | Whisky .. .. .         | 72         |
| Mast hoops .. .. .           | 9                     | .. .. ..                | 11, 83        | .. .. ..             | 9              | Whistles .. .. .       | 15         |
| Match boxes .. .. .          | 17, 18                | .. .. ..                | 17            | .. .. ..             | 9              | .. .. ..               | 9          |
| Matches .. .. .              | 91                    | .. .. ..                | 20            | .. .. ..             | 9              | .. .. ..               | 9          |
| Measures .. .. .             | 9, 13                 | .. .. ..                | 70            | .. .. ..             | 9              | .. .. ..               | 9          |
| Meat carvers .. .. .         | 10                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| .. (fresh) .. .. .           | 66, 104               | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| .. (preserved) .. ..         | 9                     | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Metal goods .. .. .          | 12                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Metals (scrap) .. .. .       | 12                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| .. (unwrought and wrought)   | 9, 10, 11, 12, 13, 14 | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Milk cans (iron) .. ..       | 9                     | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| .. (pewter, tin or zinc)     | 13                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Millinery .. .. .            | 92                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Mineral oils .. .. .         | 26                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| .. waters .. .. .            | 67                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Minerals .. .. .             | 32-38                 | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Mortars .. .. .              | 9, 15                 | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Motor cycles and accessories | 80                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Motors .. .. .               | 87                    | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |
| Mufflers .. .. .             | 8                     | .. .. ..                | 9             | .. .. ..             | 9              | .. .. ..               | 9          |

MONEY, WEIGHTS AND MEASURES.—The monetary unit is the *peso* (gold) = 100 *centavos*. For weights and measures the metrical system has been adopted.

The Tariff specifies that certain goods shall be dutiable on gross weight, and these are indicated in the lists by the letter *g*.

| Articles.  | Rates of Duty. |
|--|----------------|
| Pesos, etc.  |                |
| YARNS AND THREAD.  |                |
| 1.—COTTON.   |                |
| Cotton yarn :  |                |
| Unbleached, for weaving .. .. .  | 0 02           |
| Coloured, for weaving .. .. .  | 0 02-50        |
| Thread of cotton :   |                |
| On reels (subject to stating the number of metres on each reel) .. .. .  | 0 02-70        |
| On reels of more than 70 grammes, in balls or in skeins .. .. .  | 0 27           |
| In packets, specially for weaving stockings .. .. .  | 0 13-50        |
| 2. LINEN, HEMP AND JUTE.   |                |
| Linen yarn, for weaving .. .. .  | 0 02-25        |
| Jute yarn, for weaving .. .. .   | 0 00-50        |
| Hemp yarn, for weaving .. .. .   | 0 02-70        |
| Jute or hemp, spun, for making braids .. .. .  | 0 00-90        |
| Hemp thread ( <i>hataca</i> ) .. .. .  | 0 08-10        |
| Linen thread, for shoemakers and saddlers, in balls or on reels (with deduction of the weight of the reels) .. .. .                          | 0 27           |
| 3.—SILK.   |                |
| Silk for the loom, combed ( <i>desdacadá</i> ), in skeins, net weight .. .. .  | 1 35           |
| Silk yarn for weaving .. .. .  | 1 35           |
| Note.—This heading applies to silk yarn imported in large skeins ( <i>mudejones</i> ) or on bobbins which are adaptable to the weaving loom. |                |
| Silk :   |                |
| In skeins, for sewing or embroidery .. .. .  | 2 97           |
| Otherwise put up for the same purposes (the number of metres on each reel has to be indicated) .. .. .                                       | 0 07-56        |
| For buttonholes ("Milanese") .. .. .   | 0 05-40        |

| Articles.  | Rates of Duty. |
|--|----------------|
| Pesos, etc.  |                |
| 4.—WOOLLEN AND WORSTED.  |                |
| Woollen and worsted yarns for weaving .. .. .  | 0 04           |
| Woollen and worsted yarns for weaving, mixed with other fibres, except silk .. .. .                                  | 0 02-50        |
| For embroidery .. .. .   | 0 37-40        |
| Diffto, mixed with silk .. .. .  | 0 75-80        |
| WOVEN MANUFACTURES.  |                |
| 5.—COTTON.   |                |
| Sacks of cotton canvas .. .. .   | 0 21           |
| Of cotton mixed or not with agave, with or without woolen fringe .. .. .   | 0 16-21        |
| Table covers, with or without metal threads :  |                |
| Plain .. .. .  | 0 24-30        |
| Of plush or velvet character .. .. .   | 0 37-40        |
| Of cotton mixed with wool (less than 40 per cent. of wool) .. .. .   | 0 40-50        |
| Quilts of cotton .. .. .   | 0 24-30        |
| Window curtains and blinds :   |                |
| Of cotton imitation crochet, and coarse tulle with common applications of cotton stuff .. .. .                       | 0 54           |
| Of cotton with lace, and also those made of lace or transparent material not included above .. .. .                  | 0 81           |
| Of cotton or mixtures, with or without metal threads :   |                |
| Plain .. .. .  | 0 32-13        |
| Of a plush or velvet character .. .. .   | 0 49-50        |
| Of cotton mixed with wool (less than 40 per cent. of wool) .. .. .   | 0 40-50        |
| Of cotton mixed with silk (less than 40 per cent. of silk), with linen or cotton lace .. .. .                        | 2 16           |
| Bands for girths ( <i>fajas</i> ) :  |                |
| Of cotton, including those imported in the piece .. .. .   | 0 27           |
| Of cotton with admixture of agave or jute (for saddlery or furniture), including those imported in the piece .. .. . | 0 14-53        |



| TARIFF.]  | Articles. | Duty.<br>Pesos. cts. | Articles.   | Rates of<br>Duty.<br>Pesos. cts. |
|---|-----------|----------------------|---|----------------------------------|
| Blankets :  |           |                      |   |                                  |
| Of cotton, plain or hemmed .....  | kilog.    | 0 21-60              | Coverlets, quilted :  |                                  |
| Of waste cotton ( <i>borra de algodón</i> ) .....   | "         | 0 08-10              | Of cotton tissue .....  | kilog. 0 63                      |
| Of cotton mixed with wool (less than 40 per cent. of wool) .....  | kilog.    | 0 32-40              | Of wool mixed with cotton .....   | 1 05                             |
| Of floss silk with cotton weft .....  | "         | 0 40-50              | Of silk or a mixture thereof on one side and cotton on the other .....  | 1 68                             |
| Table-cloths and napkins :  |           |                      | Made-up articles of cotton tissue :   |                                  |
| Of cotton, plain or hemmed .....  | "         | 0 27                 | Of waterproof cotton cloth .....  | 0 42                             |
| " made with drawn or open work .....  | "         | 0 37-80              | Of cotton, all kinds, plain and raised ( <i>con fletes</i> ), except men's shirts, (including the weight of the box) .....                | 0 75-60                          |
| " embroidered .....   | "         | 0 54                 | Doitto, embroidered or with insertions or embroidered applications .....  | 1 47                             |
| Handkerchiefs of cotton :   |           |                      | Cravats, of cotton .....  | 0 84                             |
| Embroidered or with lace .....  | "         | 1 08                 | Collars :   |                                  |
| Hemmed up to 60 centimetres .....   | "         | 0 62-10              | Of cotton, for men or children, in whatever condition they are imported .....   | 1 29-20                          |
| Unhemmed, up to 60 centimetres .....  | "         | 0 27                 | Of cotton tissue on one or both sides, with the interior of paper, pulp, or cardboard .....   | 0 04-05                          |
| Unhemmed, more than 60 centimetres .....  | "         | 0 40-50              | Of cotton lace .....  | 1 89                             |
| Hemmed, with a fringe (including muffers ( <i>pechos</i> ), small muffers, shawls, mantles, or ponchos with or without fringe or band of wool) .....  | kilog.    | 0 40-50              | Stockings :   |                                  |
| Shawls, muffers, mantles, or ponchos of cotton mixed with wool (less than 40 per cent. of wool) .....   | kilog.    | 0 45-90              | Of cotton and of cotton combined ( <i>asurado</i> ), with wool .....  | 0 96-60                          |
| <i>Reanadores</i> of cotton .....   | "         | 0 16-20              | Of cotton mixed with silk .....   | 1 47                             |
| Cotton tissues :  |           |                      | Of unbleached cotton, long, for country wear, very common .....   | 0 33-60                          |
| Swanskin .....  | "         | 0 10-80              | Trowsers of cotton cloth, or cotton mixed with other fibres .....   | 6 30                             |
| Unbleached, called cloth ( <i>lienzo</i> ) .....  | "         | 0 11                 | Shirt fronts of cotton on one or both sides with the inside of paper, pulp, or cardboard .....  | 0 06-75                          |
| Unbleached, with coloured stripes .....   | "         | 0 16-20              | Onfs :  |                                  |
| Unbleached, called bombazine, and sorts not specified .....   | "         | 0 18-90              | Of cotton, for men or children, in whatever condition they are imported .....   | 2 07                             |
| White canvas or duck .....  | "         | 0 14-85              | Of cotton tissue on one or both sides with the inside of paper, pulp, or cardboard .....  | 0 04-86                          |
| The same, coloured .....  | "         | 0 16-20              | Sheets and pillow-slips of cotton, with open-worked border or hem .....   | 0 75-60                          |
| For lining, known as " <i>capricho</i> " and crinolene, including ordinary cambric, gummed, for lining clothes .....  | kilog.    | 0 16-20              | Embroidered sheets and pillow-slips .....   | 1 10-80                          |
| Velveten, plush or velvet .....   | "         | 0 37-80              | Sackcoats and "dustcoats" of cotton .....   | 0 63                             |
| Ordurey .....   | "         | 0 27                 | The same, long, called "dustcoats" .....  | 1 26                             |
| Flanneling, white or coloured .....   | "         | 0 27                 | Bath wrappers of cotton, plushy or not .....  | 1 68                             |
| Plushy, for towels or sheets, combined or not with linen .....  | kilog.    | 0 40-50              | Men's suits of cotton (sackcoat style) .....  | 1 68                             |
| Embroidered, pleated, checkered, hemmed, open-worked, or in any other form, special for shirt-fronts .....  | kilog.    | 0 81                 | <i>Note.</i> —Children's suits, all kinds, are assessed 50 per cent. less than those for men, in the respective classes.                  |                                  |
| Embroidered, checkered, pleated ( <i>crepe</i> ), and open-worked, up to 200 grammes the square metre (including to this paragraph spotted and other minor cotton fabrics, the embroidery on the Jacquard system) ..... | kilog.    | 0 40-50              | Ready-made garments :   |                                  |
| With lace or open-work and those embroidered in relief or <i>a ajal</i> (in the style of embroidered bands) not included elsewhere .....  | kilog.    | 0 81                 | Of cotton, for baptisms :   |                                  |
| Knitted, whether mixed with wool or not .....   | "         | 0 62-90              | Plain or with cotton lace .....   | 0 47                             |
| White, sorts not specified, up to 80 grammes, inclusive, the square metre .....   | kilog.    | 0 37-80              | Embroidered or with insertions or embroidered applications .....  | 1 05                             |
| White, plain or twilled, more than 80 grammes the square metre .....  | kilog.    | 0 21-60              | Capes for children, of piqué or other cotton stuffs, plain or embroidered .....   | 0 33-60                          |
| White, figured with stripes or other designs by the loom, more than 80 grammes the square metre .....   | kilog.    | 0 24-30              | Trimmed or not, for ladies .....  | 5 04                             |
| *Painted, or t coloured, sorts not specified, up to 80 grammes, inclusive, the square metre .....   | kilog.    | 0 40-50              | Warding of cotton, for lining :   |                                  |
| *Painted, more than 80 grammes the square metre .....   | kilog.    | 0 24-30              | Not on stuff, including weight of the wrapper .....   | 0 13-50                          |
| *Coloured, more than 80 grammes and up to 150 grammes, inclusive, the square metre .....  | kilog.    | 0 24-30              | On pure or mixed silk stuff .....   | 0 94-50                          |
| *Coloured, more than 150 grammes the square metre .....   | kilog.    | 0 21-60              | Ribbons :   |                                  |
| Tissues of cotton mixed with wool (less than 40 per cent. of wool) called plush .....   | kilog.    | 0 43-20              | Of cotton, white or coloured .....  | 0 27                             |
| Tissues of cotton plush, with wool (less than 40 per cent. of wool), sorts not specified .....  | kilog.    | 0 32-40              | Of cotton velvet .....  | 0 81                             |
| Robbed, waterproof .....  | "         | 0 21-60              | Of cotton, with inscriptions .....  | 0 40-50                          |
| Mixed with rubber and wool, waterproof .....  | "         | 0 54                 | Of cotton, with silk list .....   | 0 54                             |
| Tissues of cotton mixed with silk (less than 40 per cent. of silk) .....  | kilog.    | 1 08                 | Belts, with or without elastic, of cotton .....   | 0 40-50                          |
| Towels, of cotton :   |           |                      | Cords :   |                                  |
| Not plushy .....  | "         | 0 27                 | Of cotton for corsets, garments, or hats .....  | 0 27                             |
| Plushy, or with admixture of linen .....  | "         | 0 54                 | Of cotton, with agave pitch, for pictures or curtains .....   | 0 13-50                          |
| Veils and caplets of cotton, for the head .....   | "         | 0 54                 | Cotton braid covered with silk, for night garments, hats, and the like .....  | 0 81                             |
| Made-up articles of hosiery tissue :  |           |                      | Lace, and squares for cushions :  |                                  |
| Of cotton, combined ( <i>asurado</i> ) with wool or not ; jackets, petticoats, manikches, and bathing drawers .....   | kilog.    | 0 79-80              | Coarse cotton netting .....   | 0 43-20                          |
| Of cotton : sorts not specified in the preceding heading .....  | kilog.    | 1 02-90              | Of cotton, and imitation Valenciennes, Brittany, guipure, or crochet, including those combined with metal threads or with pearl .....     | 1 08                             |
| Of cotton mixed with silk .....   | "         | 1 26                 | Hand-made cotton lace .....   | 2 70                             |
| Jackets and petticoats .....  | "         | 1 68                 | Covers for umbrellas or cushions, of cotton .....   | 0 33-60                          |
| Made-up articles of other kinds :   |           |                      | Gulloons, of cotton figured with silk, for brace or dress waists .....  | 1 08                             |
| Bayational trousseaus of cotton :   |           |                      | Gloves :  |                                  |
| Common .....  | each      | 0 84                 | Of cotton .....   | 1 68                             |
| Half fine and fine .....  | ad val.   | 42 %                 | Of cotton, lined and plushy .....   | 1 26                             |
| Dressing-gowns of cotton for ladies :   |           |                      | Of cotton mixed with silk .....   | 2 62                             |
| Plain .....   | dozen     | 8 40                 | Garters, elastic, of cotton .....   | 0 13-50                          |
| Embroidered, or with insertions or embroidered applications .....   | dozen     | 21 00                | Masks of cotton tissue .....  | 0 81                             |
| Shirts :  |           |                      | Trimnings (for furniture, curtains and carriages) of cotton, or cotton mixed with wool, including those combined with metal threads ..... | 0 81                             |
| Cotton, white or coloured, with plain starched fronts, ordinary, including night-shirts, for men .....  | dozen     | 2 94                 | Trimnings (for garments, macles, and the like, i.e., ornaments, applications, fringes, frogs, gulloons, and set-offs) :                   |                                  |
| As above, with front, collar or cuffs of linen, pure or mixed with other fibres, except silk, including those with front, collar and cuffs of cotton checkered, starched or not .....                                   | dozen     | 5 88                 | Of cotton, with or without metal threads .....  | 0 67-50                          |
| The same, embroidered, pleated or with fronts of piqué or mixed with silk .....   | dozen     | 10 08                | Of cotton, with and without metal threads .....   | 0 54                             |
| <i>Note.</i> —Shirts for children, all kinds, (i.e., those with collar less than 34 centimetres) pay half the duties for men's shirts in each of the above classes.   |           | 11 76                | Braces of cotton :  |                                  |
| Blouses ( <i>camisetas</i> ) <i>crêpe</i> :   |           |                      | With or without elastic .....   | 0 54                             |
| Cotton .....  | kilog.    | 1 26                 | figured with silk .....   | 1 35                             |
| Cotton, mixed with silk .....   | kilog.    | 1 68                 | <i>Note.</i> —Braces for children pay half the above rates.   |                                  |
| Waistcoats of cotton .....  | each      | 0 84                 | Cloth, of cotton, rus, covered, for hats .....  | 0 27                             |
| * Painted tissues = tissues coloured by printing or stamping colours on the fabrics.  |           |                      | Bands, inverted, trimnings or squares, of cotton, embroidered, mixed with silk or not .....   | 1 08                             |
| * Coloured tissues = tissues manufactured with coloured yarns and those dyed in the piece.  |           |                      | Braid or elastic cord, of cotton .....  | 0 81                             |
|   |           |                      | Cotton braid for skirt borders, including that for boot edgings .....   | 0 40-50                          |
|   |           |                      | Cotton braid or ribbon for ornamentation, called <i>petate de galle</i> , and the like .....  | 1 08                             |
|   |           |                      | Doitto, figured with silk .....   | 1 08                             |
|   |           |                      | Flouncers or ruffles, all kinds :   |                                  |
|   |           |                      | Of cotton .....   | 0 81                             |
|   |           |                      | Of cotton mixed with silk .....   | 1 08                             |
|   |           |                      | Horse cloths :  |                                  |
|   |           |                      | Of cotton, with or without surcingle .....  | 0 24                             |
|   |           |                      | Of cotton, with flock wool, with or without surcingle .....   | 0 29-40                          |

WOVEN MANUFACTURES—continued.

| Articles.  | Rates of Duty.<br>Pesos, etc.                       |
|--|---|
| Linen, hempen, and jute.   |   |
| Tissues of linen, pure or mixed:   |   |
| Curvas ( <i>lana o laneta</i> ):   |   |
| White .....  | 0 13-50   |
| Coloured .....   | 0 16-20   |
| " <i>Braves</i> " called Russian, for linings, and osaburgs <i>opelinas</i> and those for cloths, or " <i>repasadores</i> " kilog. | 0 18-30   |
| With lace, unbleached, with or without coloured stripes, for clothing or for furniture covers .....                                | 0 27  |
| " <i>Braves</i> " white, dyed or printed, for clothing .....   | 0 40-50   |
| White, for shirt lining ( <i>entretela de camisas</i> ) .....  | 0 32-40   |
| Dunassed .....   | 0 10-50   |
| Ticking ( <i>cote</i> ) .....  | 0 27  |
| With lace, or with open work or embroidery, in general .....   | 0 18-50   |
| Not mentioned above:   |   |
| Up to 150 grammes, inclusive, per square metre .....   | 0 81  |
| More than 150 grammes per square metre .....   | 0 54  |
| Mixed with silk (less than 10 per cent. of silk) .....   | 1 21-50   |
| Tissues of jute or agave:  |   |
| Sackcloth ( <i>arpillera</i> ) .....   | Free  |
| Unbleached, for lining, with or without cotton or metallic threads .....   | 0 08-10   |
| Not specially mentioned, with or without cotton or metallic threads .....  | 0 21-60   |
| Mixed with linen or hemp, and hemp tissue called curvas, impermeable or not .....  | 0 10-80   |
| Special, for horse coverings, containing flock wool, or not, not elsewhere mentioned .....   | 0 12-15   |
| Plush, mixed or not with cotton in any proportion .....  | 0 32-40   |
| Horse-cloths:  |   |
| Of jute, with or without surcingle .....   | 0 21  |
| Of jute with flock wool, with or without surcingle .....   | 0 29-40   |
| Bags of sackcloth ( <i>de arpillera</i> ) .....  | Free  |
| Canvas hose .....  | 0 21-60   |
| Table-covers of jute, mixed or not with cotton, and with or without metallic threads:  |   |
| Plain .....  | 0 24-30   |
| Plushy .....   | 0 37-80   |
| Table-covers of linen, pure or mixed .....   | 0 40-50   |
| Curtains, window blinds or shades:   |   |
| Of linen, pure or mixed, with lace, and those of lace and diaphanous tissue .....  | 0 81  |
| Of jute, mixed or not with cotton, with or without metallic threads:   |   |
| Plain .....  | 0 32-40   |
| Plushy .....   | 0 40-50   |
| Bands for girths ( <i>fajas</i> ):   |   |
| Of linen, pure or mixed, even if imported in the piece .....   | 0 27  |
| Of jute, for saddlery or furniture, even if imported in the piece .....  | 0 09-15   |
| Tablecloths ( <i>mantiles</i> ) and napkins of linen, pure or mixed:   |   |
| Plain .....  | 0 15-60   |
| Hemmed, or with drawn or open work .....   | 0 07-50   |
| Embroidered, and those with lace .....   | 1 08  |
| Handkerchiefs:   |   |
| Of linen, pure or mixed:   |   |
| Without hem .....  | 1 08  |
| With hem .....   | 1 62  |
| Of linen, embroidered .....  | 2 70  |
| " <i>Repasadores</i> " of linen, pure or mixed, including barbers' napkins .....   | 0 21-60   |
| Towels of linen, pure or mixed:  |   |
| Embroidered .....  | 1 80  |
| Other .....  | 0 94-50   |
| Make-up articles of knitted tissue ( <i>tejido de punto</i> ):   |   |
| Of linen, pure or mixed, and imitation linen .....   | 2 39-40   |
| Of linen, pure or mixed and imitation linen, combined with silk .....  | 3 26  |
| Make-up articles of other kinds:   |   |
| Shirts:  |   |
| Of linen, pure or mixed, in general .....  | 10 08   |
| Of linen mixed with silk .....   | 11 70   |
| (Children's shirts) .....  | Dutiable at half the rates leviable on men's shirts |
| Blouses ( <i>camisetas</i> ) of crepe:   |   |
| Of linen and imitations thereof .....  | 2 10  |
| Of linen and imitations thereof, with silk .....   | 3 36  |
| Waistcoats of linen, pure or mixed .....   | 0 84  |
| Make-up articles of linen tissue, for men, women and children:   |   |
| Plain or raised ( <i>con fletes</i> ), except men's shirts .....   | 1 53-60   |
| Embroidered, or with insertions or embroidered applications .....  | 2 10  |
| Cravats of linen .....   | 0 84  |
| Corsets of linen:  |   |
| With ribs of horn, whalebone or metal, medium or fine quality .....  | 8 40  |
| Of fine quality .....  | 3 36  |
| With or without ribs of wood, rush, and up to four ribs of metal .....   | 2 10  |
| Collars:   |   |
| Of linen or mixed linen .....  | 1 29-20   |
| Of linen lace .....  | 5 04  |
| Of linen lace mixed with silk .....  | 5 88  |
| Stockings:   |   |
| Linen and those so-called .....  | 2 18-40   |
| Linen mixed with silk .....  | 3 36  |
| Unfinished .....   | Dutiable as finished stockings according to kind    |
| Fronters of linen tissue, pure or mixed .....  | 6 30  |
| Shirt-fronts of linen, on one or both sides, with interior of paper, paste or cardboard .....                                      | 0 06-75   |
| Use of linen, pure or mixed, for men and children, in whatever condition imported .....  | 2 07  |

| Articles.   | Rates of Duty.<br>Pesos, etc.                                |
|---|--|
| Sheets and pillow slips of linen, pure or mixed:  |  |
| With open-work border or hem .....  | 1 23   |
| Embroidered, in general .....   | 1 89   |
| Sack coats and dust coats of linen, pure or mixed:  |  |
| For men .....   | 0 03   |
| For men, long, called dust coats ( <i>gual-duplone</i> ) .....  | 1 26   |
| For children .....  | 0 60   |
| Suits of clothes of linen, pure or mixed, sack-form .....   | 1 08   |
| Suits of clothes for children .....   | 0 84   |
| Ready-made garments of linen, pure or mixed, trimmed or not:  |  |
| For children .....  | 0 60   |
| For women, with or without "viso" (coloured silk worn under a transparent frack) of silk .....  | 12 60  |
| Note. Made-up linen articles, lined with silk or mixed silk .....   | Pay a surtax of 20 per cent. of the duty otherwise leviable. |
| Buttons covered with linen .....  | 0 32-4   |
| Tapes ( <i>cravatas</i> ) of linen, pure or mixed, white or coloured .....  | 0 81   |
| Belts of linen:   |  |
| Medium quality .....  | 0 54   |
| Fine quality .....  | 0 81   |
| Cord of linen, for corsets, garments or hats .....  | 0 27   |
| Linen lace:   |  |
| Common quality .....  | 2 70   |
| Fine quality .....  | 6 30   |
| Shirtings:  |  |
| Of linen or imitations thereof, in general .....  | 1 68   |
| Ditto, lined or plushy .....  | 1 26   |
| Of linen mixed with silk .....  | 2 52   |
| Trimnings (for furniture, carriages and curtains), of jute, even with metallic threads .....  | 0 81   |
| Cloth ( <i>tela</i> ) of linen, sized (gummed) for hats .....   | 0 37   |
| Emery cloth .....   | 0 29   |
| Bands ( <i>frags</i> ), lines, ornaments or squares of linen, pure or mixed, embroidered .....  | 2 16   |
| Canvas, waxed (oiled) or not, for covering carts or corn stacks, or for other similar uses .....  | 0 21-60  |
| Silk fabrics:   |  |
| 7.—Silk.  |  |
| Fabrics made of gummed silk .....   | 3 24   |
| Pure or with up to 15 per cent. of other textile .....  | 4 05   |
| Transparent or vellum, when the pattern or spot is of another textile or of paste .....   | 2 70   |
| Transparent or vellum, ornamented with glass or metal .....   | 1 35   |
| Unbleached .....  | 1 35   |
| Mixed (from 10 per cent. to 85 per cent. of silk) .....   | 2 16   |
| Combined with rubber known as waterproof .....  | 1 35   |
| Window curtains and blinds:   |  |
| Of silk, or mixed silk, or of cotton containing less than 40 per cent. of silk, with linen or cotton lace .....   | 2 16   |
| Of silk .....   | 4 05   |
| Bands ( <i>fajas</i> ):   |  |
| Of mixed silk (40 per cent. to 85 per cent. of silk) .....  | 2 16   |
| Of silk .....   | 4 05   |
| Blankets of flock cloth with cotton welt .....  | 0 40-50  |
| Handkerchiefs, kerchiefs, etc. .....  | 4 05   |
| Ditto, embroidered .....  | 5 34   |
| Of silk mixed with up to 70 per cent. of other textile .....  | 2 16   |
| Of silk with up to 30 per cent. exclusive of silk .....   | 1 62   |
| Valance-velvets, etc.:  |  |
| Of silk or mixed silk, plain or spotted, embroidered .....  | 4 05   |
| Of silk, for brides .....   | 27%  |
| Ready-made articles of knitted material, of silk or mixed silk .....  | 8 40   |
| Make-up articles of other kinds:  |  |
| Dressing gowns of silk or mixture of other fibres, including velvet .....   | 12 60  |
| Quilted covers:   |  |
| Of silk cloth, or of silk mixed with other fibres .....   | 2 52   |
| Of silk or mixture thereof on one side and cotton on the other .....  | 1 68   |
| Ready-made cloth goods:   |  |
| Of waterproof cloth containing silk .....   | 1 68   |
| Of silk or mixture of silk with other fibres, all kinds, such as shirts, night-gowns, houses, petticoats, shawls ( <i>mantillas de chapa</i> ), real or imitation, and similar articles ..... | 8 40   |
| Of unbleached silk, of all kinds .....  | 5 04   |
| Neckties:   |  |
| Of mixed silk, with or without lining .....   | 4 20   |
| Of silk or with or without lining .....   | 6 72   |
| Corsets of all kinds, of silk or mixture thereof .....  | 21 00  |
| Curtains of silk or mixture thereof, when having a lining of jute or milled flannel .....   | 3 78   |
| Collars of silk lace .....  | 7 56   |
| Stockings of silk or mixture thereof .....  | 8 40   |
| Ladies' cloaks, capes, talmas, pel-trines, holeros, zouaves, and similar articles:  |  |
| Of silk or mixture thereof, with applications, of all kinds .....   | 4 20   |
| Of velvet and plush made of silk or mixture thereof (including weight of boxes) .....   | 10 50  |
| Ready-made garments:  |  |
| Of silk or mixture of silk with other fibres, for baptisms .....  | 6 30   |
| Of silk or mixture thereof, trimmed or not, for children .....  | 3 36   |
| Of velvet or plush, trimmed or not, for ladies .....  | 33 60  |
| Handbags of silk or mixture thereof .....   | 2 70   |

| Articles.   | Duty.<br>Pesos. cts. | Articles.   | Rates of<br>Duty.<br>Pesos. cts.  |
|---|----------------------|---|---|
| Wool:   |                      |   |   |
| Of all kinds ..... kilogram   | 4 59                 | Mixed, native, "president cloth," "pilot cloth" or melton,<br>ordinary, with up to 70 per cent. of wool ..... kilogram  | 0 38-40   |
| Of silk mixed with other fibres ..... " "   | 3 51                 | Or mixed wool, common:  |   |
| With warp or warp of other fibres, including those with<br>marking of mixed silk and those mixed with silk plush<br>silk net ..... kilogram | 1 89                 | Containing hair, for shawls, provided the hair pre-<br>dominates ..... kilogram   | 0 25-60   |
| Of silk or mixed silk:  |                      | Special, for troops ..... " "   | 0 41-60   |
| Up to medium quality ..... dozen  | 1 08                 | Mixed, not specified:   |   |
| Fine quality ..... " "  | 1 62                 | Up to 240 grammes per square metre ..... " "  | 0 57-60   |
| Of silk, including watch cords ..... kilogram   | 6 30                 | From 201 to 400 grammes ..... " "   | 0 57-40   |
| Of mixed silk ..... " "   | 3 36                 | Over 400 grammes per square metre ..... " "   | 0 48  |
| Isles or squares for cushions:  |                      | Containing silk or cotton and silk ..... " "  | 1 28  |
| Of silk or mixed silk with bugles ..... " "   | 2 52                 | Mixed with rubber, so-called waterproof ..... " "   | 0 54  |
| Of silk with mixture of other fibres ..... " "  | 5 94                 | Mixed with rubber and cotton, so-called waterproof ..... " "  | 0 54  |
| Of silk ..... " "   | 7 56                 | Plush, of wool or mixture thereof:  |   |
| Of silk or covers of silk with or without admixture, for<br>mufflers or sunshades ..... kilogram  | 4 20                 | Curled, of all kinds ..... " "  | 0 21-60   |
| Of silk or silk or mixed silk ..... " "   | 1 35                 | Curled, of all kinds ..... " "  | 0 40-50   |
| Of silk or mixed silk ..... " "   | 6 72                 | Made-up articles of knitted tissue of wool or mixed wool:   |   |
| Of silk or mixed silk ..... " "   | 0 54                 | Petticoats, jackets, or nannelukes ..... " "  | 1 19-70   |
| Of silk or mixed silk ..... " "   | 1 08                 | Not specified above ..... " "   | 1 48-70   |
| Of silk or mixed silk ..... " "   | 0 81                 | Containing silk, viz., jackets and petticoats ..... " "   | 2 10  |
| Of silk or mixed silk ..... " "   | 2 52                 | Made-up articles of other kinds:  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Dressing gowns for ladies, of wool or wool mixed with other<br>fibres ..... dozen   | 29 40   |
| Of silk or mixed silk ..... " "   | 2 94                 | Dressing gowns for men and women ( <i>robes de chambre</i> ), of<br>wool or mixed wool ..... each   | 4 20  |
| Of silk or mixed silk ..... " "   | 2 94                 | Shirts:   |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool mixed with silk ..... dozen   | 11 76   |
| Of silk or mixed silk ..... " "   | 2 94                 | Children's shirts of all kinds ..... " "  | Half the duties on<br>men's shirts ac-<br>cording to kind.                            |
| Of silk or mixed silk ..... " "   | 2 94                 | Undershirts ( <i>camisetas de cr pe</i> ):  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool or mixed wool ..... kilogram  | 1 68  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool mixed with silk ..... " "   | 2 10  |
| Of silk or mixed silk ..... " "   | 2 94                 | Cloaks of woollen or mixed woollen cloth, for men ..... each  | 4 20  |
| Of silk or mixed silk ..... " "   | 2 94                 | Waistcoats of wool or mixture thereof with other fibres ..... " "   | 1 05  |
| Of silk or mixed silk ..... " "   | 2 94                 | Coverlets, quilted, of wool or wool mixed with cotton ..... kilogram  | 1 05  |
| Of silk or mixed silk ..... " "   | 2 94                 | Ready-made cloths, goods for men, women and children:   |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of woollen waterproof cloth ..... " "   | 0 84  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of flannel or cloth of wool or mixture thereof with other<br>fibres except silk ..... kilogram  | 2 10  |
| Of silk or mixed silk ..... " "   | 2 94                 | Neckties of wool or mixtures thereof with other fibres ..... " "  | 1 63  |
| Of silk or mixed silk ..... " "   | 2 94                 | Frock coats and jackets of cloth of wool, mixed or not with<br>other fibres, for men ..... each   | 6 30  |
| Of silk or mixed silk ..... " "   | 2 94                 | Mantles of double cloth for travelling ..... kilogram   | 1 68  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool ..... " "   | 0 84  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of mixed wool, and those containing animal hair ..... " "   | 0 84  |
| Of silk or mixed silk ..... " "   | 2 94                 | Hosiery:  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool, rough, for country wear, common quality ..... " "  | 0 37-80   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool or mixture thereof, except with silk ..... " "  | 1 47  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool mixed with silk ..... " "   | 2 10  |
| Of silk or mixed silk ..... " "   | 2 94                 | Overcoats:  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of woollen cloth or a mixture of wool and other fibres, all<br>kinds ..... each   | 6 30  |
| Of silk or mixed silk ..... " "   | 2 94                 | For children ..... " "  | 3 36  |
| Of silk or mixed silk ..... " "   | 2 94                 | Trousers of woollen cloth or mixture of wool and other<br>fibres ..... dozen  | 20 16   |
| Of silk or mixed silk ..... " "   | 2 94                 | Pelottes of wool or mixture of wool or other fibres ..... " "   | 10 08   |
| Of silk or mixed silk ..... " "   | 2 94                 | Leggins of wool or mixture thereof ..... " "  | 2 52  |
| Of silk or mixed silk ..... " "   | 2 94                 | Sack coats and "just coats" of wool or mixtures thereof<br>for men ..... each   | 1 68  |
| Of silk or mixed silk ..... " "   | 2 94                 | Ladies' cloaks of wool or mixture thereof, all kinds (except<br>those containing silk), viz.: capes, talmas, peleries,<br>holeros, zonares, and similar articles ..... each | 2 10  |
| Of silk or mixed silk ..... " "   | 2 94                 | Men's suits, of woollen or mixed woollen cloth:   |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Jacket or frock-coat style ..... suit   | 7 56  |
| Of silk or mixed silk ..... " "   | 2 94                 | Sack-coat style ..... " "   | 6 30  |
| Of silk or mixed silk ..... " "   | 2 94                 | For bathing, of wool or mixture thereof ..... kilogram  | 0 84  |
| Of silk or mixed silk ..... " "   | 2 94                 | Children's suits (except suits for bathing) ..... " "   | Dutiable at half<br>the rates appli-<br>cable to men's<br>suits according<br>to class |
| Of silk or mixed silk ..... " "   | 2 94                 | Ready-made garments of wool or mixed wool:  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | For baptism ..... each  | 3 36  |
| Of silk or mixed silk ..... " "   | 2 94                 | For children, trimmed or not ..... " "  | 1 68  |
| Of silk or mixed silk ..... " "   | 2 94                 | For women, trimmed or not ..... " "   | 16 80   |
| Of silk or mixed silk ..... " "   | 2 94                 | Gaiters of merino, plain or embroidered ..... dozen   | 1 26  |
| Of silk or mixed silk ..... " "   | 2 94                 | Belts of wool:  |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Up to medium quality ..... " "  | 0 54  |
| Of silk or mixed silk ..... " "   | 2 94                 | Fine quality ..... " "  | 0 81  |
| Of silk or mixed silk ..... " "   | 2 94                 | Lace or squares for cushions: of wool or mixed wool, and<br>imitation crochet work, including those imported with<br>metal threads or with bugles ..... kilogram            | 1 08  |
| Of silk or mixed silk ..... " "   | 2 94                 | Gloves:   |   |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool or wool with admixture of other fibres except silk<br>kilogram  | 1 68  |
| Of silk or mixed silk ..... " "   | 2 94                 | Of wool mixed with silk ..... " "   | 2 13  |
| Of silk or mixed silk ..... " "   | 2 94                 | Passenterie (for furniture, curtains and carriages), of<br>wool or mixed wool, including that with metal threads<br>kilogram  | 0 81  |
| Of silk or mixed silk ..... " "   | 2 94                 | Trimmings (for garments, mantles and the like, i.e.,<br>ornaments, applications, fringes, frog, gullion, and set-<br>offs), of wool or mixed wool:                          |   |
| Of silk or mixed silk ..... " "   | 2 94                 | With or without metal threads ..... kilogram  | 0 67-50   |
| Of silk or mixed silk ..... " "   | 2 94                 | With purl, and with or without metal threads ..... " "  | 0 54  |
| Of silk or mixed silk ..... " "   | 2 94                 | Bands, insertions, trimmings, or squares of wool embroidered<br>in silk ..... kilogram  | 2 15  |
| Of silk or mixed silk ..... " "   | 2 94                 | Braid of wool or wool mixed with cotton, for edging, in-<br>cluding that with a marking of cotton, wool, or wool and<br>cotton, and that waxed ..... kilogram               | 0 40-50   |
| Of silk or mixed silk ..... " "   | 2 94                 | Horse cloths of wool or mixed wool, with or without auring<br>kilogram  | 0 84  |
| Of silk or mixed silk ..... " "   | 2 94                 | * Made-up articles lined with silk or mixed silk are subject to a sur-<br>charge of 20 per cent   |   |

## 8.—WOOLLEN AND WORSTED.

Notes.—(1) Woollen tissues containing not more than 15% of other fibres excluding silk are regarded as tissues of wool; tissues containing from 15% up to 85% of wool mixed with other fibres (excluding silk) as tissues of mixed wool; and tissues containing less than 40% of wool mixed with other fibres (excluding silk) as tissues containing wool (*tejido con lana*).

(2) Unless otherwise specially provided, hair will be dutiable as wool.

| Articles.  | Rates of<br>Duty.<br>Pesos. cts. |
|--|----------------------------------|
| Wool:  |                                  |
| Of all kinds ..... kilogram  | 0 54                             |
| Curled pile, of wool or mixed wool ..... " "   | 0 21-30                          |
| Of shag wool, or mixed wool ..... " "  | 0 16-20                          |
| Fabric-covered:  |                                  |
| Of mixed wool ..... " "  | 0 64                             |
| Of wool ..... " "  | 0 80                             |
| Overcoats of crochet-work or imitation ..... " "   | 0 44                             |
| Window curtains and blinds:  |                                  |
| Of mixed wool ..... " "  | 0 64                             |
| Of wool ..... " "  | 0 80                             |
| Bands ( <i>fajas</i> ) of wool or mixtures thereof, in whatever<br>proportion, including bands imported in pieces ..... kilogram | 0 64                             |
| Felts of wool or mixture thereof, in the piece, except those<br>specially for hats ..... kilogram                                | 0 22-40                          |
| Blankets:  |                                  |
| Of wool:   |                                  |
| Hemmed or bound ..... " "  | 0 92-50                          |
| Without hem or binding ..... " "   | 0 76-80                          |
| Of mixed wool:   |                                  |
| Hemmed or bound ..... " "  | 0 55-50                          |
| Without hem or binding ..... " "   | 0 44-50                          |
| Of flock wool or goats' hair ..... " "   | 0 16                             |
| Cloths, and small table-covers of crochet work ..... " "   | 0 43-20                          |
| Kerchiefs, etc.:   |                                  |
| Scarves or mufflers of woollen merino, etc., cashmere or<br>grenadine ..... kilogram   | 1 21-60                          |
| Scarves, mufflers, shawls and "ponchos" of wool not in-<br>cluded above ..... kilogram   | 0 96                             |
| Scarves or mufflers of mixed woollen merino, cashmere and<br>grenadine ..... kilogram  | 0 86-40                          |
| Scarves or mufflers of mixed wool not specially men-<br>tioned ..... kilogram  | 0 70-40                          |
| Shawls:  |                                  |
| Weighting less than 1,700 grammes ..... " "  | 0 64                             |
| Weighting more than 1,700 grammes ..... " "  | 0 57-60                          |
| Scarves, mufflers, shawls and "ponchos," of wool mixed<br>with silk (containing less than 40 per cent. of silk) ..... kilogram   | 1 60                             |
| Fabrics of wool:   |                                  |
| For billiard tables ..... " "  | 1 02-40                          |
| Of mixed wool:   |                                  |
| Knitted, in the piece or cut, not made up ..... " "  | 0 92-50                          |
| Knitted for flags and also baze ..... " "  | 0 48                             |
| Special fabrics for horse cloths ..... " "   | 0 38-10                          |
| Not mentioned elsewhere:   |                                  |
| Up to 200 grammes, inclusive, per square metre ..... " "   | 0 96                             |
| From 201 to 400 grammes ..... " "  | 0 89-60                          |
| Of more than 400 grammes per square metre ..... " "  | 0 80                             |



| Articles.   | Rates of Duty.  | Articles.  | Rates of Duty. |
|---|---|--|----------------|
| Pesos, etc.   | Pesos, etc.   | Pesos, etc.  | Pesos, etc.    |
| METALS, UNWROUGHT AND WROUGHT.  |   |  |                |
| 9. IRON AND STEEL.  |   |  |                |
| Iron and steel, old   | Free.   | Bell-clappers  | kilog. 0 00    |
| Steel in bars, sheets or plates   | 0 02-20   | Buckets and tubs, of galvanized iron   | 0 00           |
| Iron:   |   | Baths (immersion not shower), cast iron, glazed, painted or with porcelain coating, all kinds  | each 9 40      |
| Ingots, for casting   | 0 00-09   | Hand-drills, with handles and borer  | kilog. 0 00    |
| In bars, round or square or in small plates, not worked   | 0 00-15   | Screw and twist drills   | 0 00           |
| In sheets, not worked, L, T, U, Z iron rods, and iron in other forms, not worked, including striped sheets  | 0 00-20   | Eye nippers  | 0 00           |
| Iron tie-beams ( <i>nacetas</i> )   | 0 01-08   | Caulker's augers   | 0 00           |
| In bars, rolled, engraved or carved   | 0 01-35   | Finer chisels  | dozen 0 40     |
| Wrought into columns, joists, window lights, frames, beams and bridges  | 0 02-16   | Bearers of wire  | kilog. 0 00    |
| Wrought, not specified elsewhere  | 0 02-70   | Boat-hooks and harpoons, without handles   | kilog. 0 00    |
| Galvanized iron sheets ( <i>en las planchas</i> , literally sheet zinc) for the use of agriculturists as barriers against the locust (under certain conditions)   | 0 01-89   | Anvils:  |                |
| Coated with lead, in sheets or hoops  | 0 01-62   | For blacksmiths  | 0 00           |
| Wrought, tinned inside, painted outside, articles such as cauldrons, "pavos" and kettles with their lids  | 0 08-10   | For silversmiths   | 0 00           |
| †Ditto: frying-pans, including those polished or turned   | 0 04-32   | With hammer, for settees   | 0 00           |
| Cast or pig, in articles for domestic purposes, excepting braziers and kettles on three legs  | 0 05-40   | Hinges, of iron:   |                |
| Ditto, coated with porcelain (enamelled)  | 0 06-75   | Cast and varnished, look nails, and so-called French hinges  | kilog. 0 00    |
| Cast, in the form of bottoms for boilers  | 0 01-89   | With iron knobs  | 0 00           |
| Wrought, in the form of tramway wheels  | 0 01-62   | With brass knobs or bronzed knobs  | 0 00           |
| In pieces, unfinished, for making brakes  | 0 04-05   | Nickelled or polished, all kinds   | 0 00           |
| Template:   |   | Hinges of iron or steel, with spring   | 0 02           |
| Unworked, cut or not  | 0 00-40   | Braziers:  |                |
| Ditto, painted  | 0 03-24   | Iron, with three legs  | 0 00           |
| Manufactured in any form, including that painted or varnished, in articles not specially mentioned  | 0 09-45   | Iron, with or without lid  | 1 00           |
| Manufactured into articles for domestic use, including that painted or varnished  | 0 08-10   | Cast-iron, for ironing   | 0 00           |
| Ditto, enamelled  | 0 08-64   | Shoemakers' drills and polishers, all kinds  | 0 30           |
| Ditto, decorated  | 0 13-50   | Chisels, steel, for machine belting  | 0 18           |
| Nickelled   | Dutiable at the above rates with a surtax of 25 per cent. | Bushings, iron, all kinds  | 0 01           |
| Iron for carpenters' benches  | 0 06-75   | Letter boxes of iron, painted, bronzed or nickelled  | 0 00           |
| Iron and fittings for all classes of carpenters' planes   | 0 16-20   | Rope or cable (exceeding 22 millimetres in circumference) of iron or steel wire:   |                |
| Watch-keys, common  | 0 34  | Ungalvanized   | 0 04           |
| Tin-openers of iron or steel:   |   | Galvanized   | 0 05           |
| Scissor-shaped  | 0 32-40   | Chains:  |                |
| Of other classes or shapes  | 0 18-90   | Iron, all kinds, not galvanized, tinned or polished  | 0 02           |
| Needles:  |   | galvanized, tinned or polished   | 0 04           |
| For sewing bales, bags, sails or mattresses   | 0 21-60   | Iron, for bits   | 0 08           |
| For looms   | 1 00  | Of galvanized iron wire, coated with tin or not, for scales or window blinds   | 0 00           |
| Wire of steel or iron, ungalvanized and unpolished:   |   | Door chains, iron and bronzed or nickelled iron  | 0 08           |
| Up to No. 14 inclusive  | 0 00-20   | Boxes or coffers:  |                |
| From number 15 upwards, including wire cut for binding machines (weight of boxes or wood being included)  | 0 02-16   | Of iron or steel   | 0 05           |
| Wire of iron or steel, galvanized:  |   | For printingount   | 0 40           |
| Up to number 14 inclusive   | 0 00-25   | Perforators, iron or steel, nickelled or not   | 0 16           |
| From number 15 to 21  | 0 02-70   | Heaters or cooking stoves:   |                |
| Above number 21   | 0 05-78   | Wrought iron, for mineral oil or gas   | 0 09           |
| Iron or steel wire, barbed, for fencing   | 0 00-30   | Cast iron, for spirit, kerosene or gas   | 0 00           |
| Ditto, twisted, for fencing   | 0 00-35   | Containing up to 10 per cent. of bronze  | 0 18           |
| Wire of polished steel:   |   | Containing from 10 to 60 per cent. of bronze   | 0 02           |
| Of 1½ millimetres upwards   | 0 10-80   | Steam radiators or heating apparatus   | 0 10           |
| Of less than 1½ millimetres   | Dutiable at the above rates with a surtax of 25 per cent. | Padlocks, of iron, varnished or galvanized or not, including those with lock bolts   | 0 10           |
| Wire of iron or steel, bronzed or coppered, of any gauge  | 0 02-16   | Candlesticks, iron, in combination with earthenware or porcelain, with or without brass  | 0 40           |
| Ditto, made into springs for furniture  | 0 02-13   | Tubes, pipes, angles and joints:   |                |
| Wire of iron or steel, coated with tin or nickel, of any gauge, including wire specially for sewing books and cardboard boxes   | 0 03-78   | Of cast iron:  |                |
| Steel wires ( <i>cuerdas</i> ) for musical instruments  | 0 40-50   | Up to 75 millimetres in interior diameter  | 0 01           |
| Bolts of iron:  |   | More than 75 millimetres in interior diameter  | 0 02           |
| Without spring  | 0 05-40   | Of soft or wrought iron  | 0 02           |
| With spring   | 0 10-80   | Of galvanized iron   | 0 02           |
| Pegs of iron for hanging clothes  | 0 13-50   | Of iron plated with bronze, or bronzed   | 0 05           |
| Pliers of iron or steel, including those shaped like cones, and those for cutting wire  | 0 27 4  | Flexible, of iron or steel   | 0 16           |
| Polishers, all kinds, for leather dressers  | 0 32-40   | Small iron lamps ( <i>acetylenas</i> ) for gates   | 0 08           |
| Mortars of iron   | 0 04-59   | Coal-boxes of iron:  |                |
| Anchor and kedges of iron   | 0 02-16   | Common quality   | 0 20           |
| Flash-hooks, all kinds  | 0 18-90   | Medium or fine   | 0 81           |
| Ploughs:  |   | Wheelbarrow, iron, with one wheel  | 0 81           |
| Common, or unpolished iron (including an extra plough share)  | 0 15  | Anchor stocks, iron  | 0 02           |
| Of steel or polished iron, with one ploughshare, with or without coulter ( <i>cuchilla</i> ), including an extra ploughshare  | 0 30  | Locks:   |                |
| Of steel or polished iron, with or without coulter, of one or more ploughshares, mounted on wheels (including spare ploughshares)   | 1 50  | Common, entirely of iron, without latch, for doors   | 0 05           |
| Wires:  |   | The same, with latch, including those to be inserted or fixed on, with fronts of iron, brass, or nickelled, and without combination  | 0 10           |
| Of iron, all kinds  | 0 02-70   | Of iron, for doors, to be inserted with combination, with fronts of iron, brass, or nickelled; those to be fixed on, with combination: those with latch of nickelled iron, with or without combination | 0 21           |
| Shipped, tinned, galvanized or nickelled  | 0 05-40   | Of iron not with combination, but including those to be inlaid with brass sheets, for furniture  | 0 08           |
| Frames:   |   | Ditto, nickelled, also combination locks and locks with bells  | 0 16           |
| Iron, for saws  | 0 12-15   | Sharpening steels  | 0 07           |
| Iron, with or without brass rods, for tailoring   | 0 13-50   | Bolts, iron  | 0 04           |
| For sewing machines, even if some part is missing   | Pay half the duty on the machines according to class      | Winches for grindstones, iron  | 0 04           |
| Hoes, of iron, or in combination with steel, without handles, all kinds   | 0 04-05   | Chisels for masons, all kinds  | 0 27           |
| *The importation of utensils, such as kettles and frying pans, tinned with a tinning mixture containing more than one per cent. of lead or other poisonous metals (zinc, antimony, arsenic, etc.), is prohibited. |   | Steel belts, for machines for nailing boots  | 0 10           |
|   |   | Nails:   |                |
|   |   | Of galvanized iron   | 0 03           |
|   |   | Of cast or wrought iron  | 0 02           |
|   |   | Of iron, for shoeing   | 0 05           |
|   |   | Of iron with bronze heads, and iron nails, bronze plated   | 0 08           |
|   |   | Cookers:   |                |
|   |   | Of iron, for burning coal ( <i>carbón</i> )  | 0 04           |
|   |   | For gas, mineral oil, and spirit   | 0 04           |
|   |   | Pillow blocks, iron, all kinds, with support of brass or white metal   | 0 06           |
|   |   | Pressure collars, iron or steel, for transmission axes   | 0 08           |
|   |   | Compasses, iron, for carpentering, including those having a peg, or brass head   | 0 18           |
|   |   | Iron cutters and drills  | 0 50           |
|   |   | Wire cutters, of more than 50 centimetres  | 0 15           |
|   |   | Iron keys ( <i>cuerdas</i> ) for tramways  | Free           |
|   |   | Iron reservoirs for water-closets or urinals   | 0 02           |
|   |   | Iron casks, put together or not  | Free           |

| Articles.  | Rates of<br>Duty.<br>Pesos, etc. | Articles.   | Rates of<br>Duty.<br>Pesos, etc. |
|--|----------------------------------|---|----------------------------------|
| Drivers, iron, .....   | 0 08-10                          | Tape measures, steel : .....  |                                  |
| Drivers, all kinds .....                                       | 0 16-20                          | Up to 2 metres .....  | 1 62                             |
| Drivers, chisels or knives for pipe cutters .....              | 0 40-50                          | More than 30 metres .....   | 10 30                            |
| Drivers, sleepers .....  | Free                             | Measures, steel, folding or not, up to 1 metre .....                          | 0 67-50                          |
| Plates for railways or steam railways .....                    | "                                | Water levels, mounted in iron .....   | 0 04-05                          |
| Seats or half patent, for carriages .....                      | 2 16                             | Ditto, with bronze edges .....  | 0 01-81                          |
| Seats or carriages, light carriages or "sulky" carriages ..... | 0 02-70                          | Numbers and letters, iron or steel, for marking metals, .....                 | 0 10-80                          |
| Seats or iron or steel, turned or polished .....               | 0 02-16                          | Kettles of iron, tripod, including furnaces for field use .....               | 0 01-62                          |
| Seats or iron or steel, turned or polished .....               | 0 09-45                          | Iron handles ( <i>correas</i> ) for buckets .....                             | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 13-50                          | Shovels : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 67-50                          | Without handle .....  | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 40-50                          | With handle .....   | 0 04-86                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron gates, common quality .....  | 0 04-53                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Boles .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of wrought iron, with or without bronze knob, for doors, .....                |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | windows etc. and those with lock bolts .....                                  | 0 04-59                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of iron, for fitting, including those of iron or bronze .....                 |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | boxes, those for furniture, and those known as <i>targetas</i> .....          | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of cast iron, all kinds .....   | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron clothes-racks, for walls, with or without heads of other .....           |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | materials .....   | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, nickelled .....  | 0 05-94                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron poles for ships' masts .....   | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron and steel window blinds .....  | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron weights .....  | 0 02-70                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Latches ( <i>piecavertes</i> ) .....  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of iron, including those for furniture and glass cases .....                  | 0 10-80                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, nickelled .....  | 0 13-50                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | So-called thumb latches .....   | 0 04-86                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Latches of iron in combination with glass or porcelain, for .....             |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | furniture or glass cases .....  | 0 16-20                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Pickaxes or hatchets, iron or steel .....                                     | 0 04-32                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Pincers, iron, for shoemakers .....   | 0 16-20                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Nozzles, iron, in any shape .....   | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Pivots, all kinds .....   | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Irons : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Common quality for ironing .....  | 0 01-62                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Hollow and American irons, for ironing .....                                  | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of nickelled iron, with nickelled bronze pump, for spirit .....               |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | or gas .....  | 0 13-50                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron plumbis .....  | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Fulleys : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of cast iron, with turned rim .....   | 0 03-78                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of wrought or rolled iron .....   | 0 06-75                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Wire nails .....  | 0 02-62                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron brads : .....  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For shoemakers, all kinds .....   | 0 02-70                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, bronzed .....  | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Scrapers .....  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For horses (curry combs) .....  | 0 04-36                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For ships, also tin-smiths' rasps .....                                       | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Harrows .....   | 0 40                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Rakes : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron, with or without handle .....  | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For horses, all kinds .....   | 0 10                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Washers : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron .....  | 0 02-97                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Galvanized .....  | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Rivets : .....  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron .....  | 0 02-43                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, dipped etc .....   | 0 03-51                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of bronzed or nickelled iron, for cardboard boxes .....                       | 0 06-75                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Springs : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of iron, for doors .....  | 0 06-75                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Of iron, for windows or bolts .....   | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For pair of scissors .....  | 0 09-45                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron or steel rails : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For railways or steam, horse, or electric railways .....                      | Free                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, worn .....   | 0 00-74                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Pulley wheels of iron : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Common, for wells .....   | 0 02-15                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Cylindrical .....   | 0 04-05                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | For window-blinds and argand lamps .....                                      | 0 09-45                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Made of iron and bronze .....   | 0 27                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Wheels ( <i>ruedas</i> ) for shoemakers .....                                 | 0 02-15                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Wheels or castors of iron .....   | 0 02-15                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Wheels or castors of iron, with fittings of brass, stone, or horn, .....      |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | or with bronze hubs or iron hubs plated in bronze, for .....                  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | furniture .....   | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Nail claws ( <i>saetas</i> ), all kinds .....                                 | 0 05-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Wire nail claws ( <i>saetas</i> ), of iron .....                              | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Corkscrews, wire .....  | 0 08-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron articles ( <i>santiagos</i> ) for curving rails .....                    | 0 02-14                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Carpenters' clamps ( <i>sargentos</i> ), of iron .....                        | 0 02-45                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Hand saws .....   | 0 13-50                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Large saws, pit saws ( <i>pico de loro</i> ) or cross cut saws, with or ..... |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | without frames .....  | 0 10-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Circular saws, band saws, or saws in plates .....                             | 0 21-30                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Saws for the hand, with frame .....   | 1 35                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Supports, of cast iron, for power transmission, in any .....                  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | form .....  | 0 03-24                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Tacks : .....   |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron .....  | 0 02-13                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, varnished, coppered, bronzed or nickelled .....                        | 0 03-24                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | With porcelain head .....   | 0 06-75                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | With bronze head .....  | 0 04-10                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Carpenters' drills, including "crique" or "castrac" .....                     | 0 10-80                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ornament cutters ( <i>arrasas</i> ) of iron and steel, and parts .....        |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | thereof .....   | 0 27                             |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Cans for milk, of galvanized or wrought iron .....                            | 0 09-40                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Iron wire tissue : .....  |                                  |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Painted or not, with a mesh up to 12 mm. .....                                | 0 09-45                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, of galvanized or tinned iron wire .....                                | 0 13-50                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Ditto, with a mesh of more than 12 mm. .....                                  | 0 03-24                          |
| Seats or iron or steel, turned or polished .....               | 0 05-40                          | Pliers, iron, for carpentering .....  | 0 09-75                          |

## METALS, UNWROUGHT AND WROUGHT—continued.

| Articles.  | Rates of Duty.           | Articles.  | Rates of Duty.       |
|--|--------------------------|--|----------------------|
| Fineer- or pliers, iron, for gas work.....   | kilog. 0 21-60           | Fruit knives and forks, with handles as above.....   | dozen 0 4            |
| Ditto, for kitchen use, ordinary.....  | " 0 02-70                | Or wood or composite, for salad.....   | " 0 2                |
| Ditto, or pliers for fastening wagons by means of seals.....   | " 0 24-30                | Ditto, of buffalo horn or ebony.....   | " 0 0                |
| Crimping iron.....   | " 0 08-10                | Knives and forks of all kinds, with ivory handles.....   | kilog. 1 0           |
| Shears (for sheep shearing), polished or black.....  | " 0 21-60                | Note.—If knives are imported without forks, or forks without knives, they pay half the above rates.  |                      |
| Horse, etc., clippers.....   | " 2 16                   | Scissors and shears, and blades for the same, finished or unfinished.....  | ad val. 30%          |
| Pruning scissors.....  | kilog. 0 18-90           | Note.—All the articles specified above must, when imported, have the name of the maker or purchaser, and beneath the same the name of the country of origin stamped conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof. |                      |
| Scissors for discharging animals.....  | each 0 81                | Sword-blades and swords and side-arms, irrespective of quality or use, in part of metal.....   | ad val. 30%          |
| Shears for tinsmiths, all kinds.....   | kilog. 0 13-50           | Table cutters, butchers', carving, cooks', bunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fashio, hay, iron, painters', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished.....  |                      |
| Printing type:   |                          | Without handles.....   | ad val. 25%          |
| Dashes, ornamentations, cliché, etc.....   | " 0 10-80                | With handles.....  | 30%                  |
| Lecuts, spaces, quadrats and blank forms of all kinds.....   | " 0 06-75                | All such knives must, when imported, have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or brooded thereon in a place that shall not be covered thereafter.   |                      |
| Corkscrews:  |                          | Files, file-blanks, rasps and floats, of all cuts and kinds.....   | ad val. 25%          |
| Common.....  | dozen 0 10-80            | Cresset saws, mill saws, pit and drag saws, circular saws, steel hand saws, finished or further advanced than tempered and polished, hand, back, and all other saws not specially provided for.....  | ad val. 12%          |
| Of other classes.....  | dozen 27%                | Knives, pointed, and those called French daggers:  |                      |
| Towel-racks of iron, nickelled or not.....   | dozen 1 35               | Common quality.....  | 0 02                 |
| Turkey's of all kinds.....   | kilog. 0 02-16           | Medium quality, except those with ivory handle.....  | " 0 04               |
| Thole-pins of iron.....  | " 0 05-40                | Up to fine quality.....  | " 0 08               |
| Thole-pins of galvanized iron.....   | " 0 06-75                | Knives for glaziers and painters.....  | kilog. 2 16          |
| Screws and nuts:   |                          | Knives for cutting valves of rubber, leather, or vegetable fibre.....  | dozen 9 27           |
| Of iron, for wood-working.....   | " 0 07-40                | Penknives:   |                      |
| Patent, for roofs.....   | " 0 05-55                | Fine, all kinds.....   | dozen 1 62           |
| Or iron screw bolts, with or without nuts, including coach screws (trapezoids), and those for bedsteads and cots kilog.            | 0 03-70                  | Medium quality.....  | " 0 54               |
| Ditto, galvanized.....   | " 0 07-40                | Common.....  | " 0 27               |
| Ditto, polished or laminated, including screws for metals.....   | kilog. 0 11-10           | Spoons or forks.....   |                      |
| Turnstiles, iron, put together or not, and extra parts thereof.....  | kilog. 0 02-43           | Of white metal (bronzes) (including the weight of the cardboard box).....  | kilog. 0 27          |
| Laths of iron:   |                          | Of nickelled steel.....  | 0 18                 |
| With or without handle.....  | kilog. 0 12-15           | Curriers' knives (estras).....   | dozen 0 31           |
| For carpenters' and smiths' benches, stools or the like, and those for tables.....   | kilog. 0 05-40           | Scythes, without handles.....  | kilog. 9 08          |
| Iron hand-saw sets, with or without handle.....  | dozen 0 21-60            | Sickles, all kinds.....  | dozen 0 37           |
| Ditto, with nippers.....   | " 1 62                   | Blades:  |                      |
| Iron stulcrues for bridges and culverts.....   | kilog. 0 00-30           | For tanners' knives.....   | " 0 54               |
| Iron traps, all kinds.....   | " 0 01-05                | For pruning shears.....  | kilog. 0 21          |
| Iron trivets, all kinds.....   | " 0 02-70                | For shaving machines.....  | " 0 40               |
| Clutches of jointed steel for stretching wire.....   | " 0 05-40                | Machetes:  |                      |
| Accessories of iron not specified elsewhere, for the construction of carts and carriages.....                                      | kilog. 0 05-40           | For cutting thistles, common quality.....  | dozen 0 27           |
| Ditto, of plated, nickelled, or bronzed iron.....  | " 0 13-05                | For cutting thistles or sugar canes, up to fine quality.....   | " 0 67               |
| Accessories of iron, painted or not, for the construction of trunks and travelling bags, other than those specified elsewhere..... | " 0 08-10                | Short, for kitchen use, and saws in plates.....  | " 0 81               |
| Ditto, nickelled or bronzed in whole or in part.....   | " 0 13-50                | Chap-knives, specially for sailors.....  | " 0 21               |
| Sheaths of tinsplate, all kinds.....   | dozen 0 10-80            | Pruning hooks:   |                      |
| Valves of iron, all kinds.....   | dozen 0 04-05            | Curved, with wooden handles.....   | " 0 27               |
| Anvils of iron, all kinds.....   | " 0 04-05                | Other kinds, except those scissor-shaped.....  | " 0 67               |
| Needles and bodkins:   |                          | Farriers' hoof-parsers.....  | kilog. 0 18          |
| For embroidery, sewing, and crocheting, all kinds, with or without handle.....   | kilog. 0 27              | Shears (for sheep-shearing), polished or black.....  | " 0 21               |
| For knitting hose.....   | " 0 13-50                | Horse clippers.....  | dozen 2 16           |
| For sewing machines.....   | " 0 50                   | Pruning scissors.....  | kilog. 1 80          |
| Pins:  |                          | Scissors for discharging animals.....  | each 0 81            |
| To pockets.....  | " 0 13-50                | Tinsmiths' shears of all kinds.....  | kilog. 0 13          |
| Common, in fancy boxes.....  | " 0 27                   | Large saws, pit saws (pico de loro) or cross cut saws, with or without frame.....  | kilog. 0 10          |
| Loose, including those with glass heads, safety pins, those with jet or glass, for hats.....                                       | kilog. 0 21-60           | Head saws.....   | " 0 13               |
| Other kinds.....   | " 0 54                   | Circular saws, hand saws, and saws in plates.....  | " 0 24               |
| Articles of iron, with nickel, wrought in any form, for toilet and similar use.....  | kilog. 0 40-50           | Saws for the hand, with frame.....   | dozen 1 18           |
| Sick buttons, steel.....   | " 0 27                   | Meat carvers, with wood or bone handle.....  | set 0 13             |
| Watch chains, of iron or steel, not gilt or plated.....  | " 0 54                   | Heel-knives, all kinds.....  | dozen 0 54           |
| Steel thimbles.....  | " 13-50                  | Razors, all kinds, with or without handle, including mechanical shavers (las maquinillas).....   | dozen 1 62           |
| Clasps and buckles, of iron, for men's clothes.....  | " 13-50                  | Scissors:  |                      |
| Hair-pins, varnished.....  | " 0 05-40                | Barbers' scissors, for cutting the beard or hair.....  | " 1 89               |
| Curling-pins.....  | " 0 21-60                | Curling togs:  |                      |
| Clothes racks, of wire, with or without wood.....  | dozen 0 21-60            | With one or two prongs.....  | " 0 27               |
| Kistmands, trays, stamp-holders and paper-weights, of beaten iron.....   | kilog. 0 06-75           | With three or more prongs.....   | " 0 94-50            |
| Metal accessories for use in the manufacture of ties, braces, garters or haskets, including ribs for umbrellas.....                | kilog. 0 13-50           | Sawors of all sorts, except those mentioned elsewhere, including tailors' sawors up to 31 centimetres.....   | kilog. 0 50          |
| Ornaments of steel mixed with silver.....  | 2 70                     | Tailors' sawors of more than 31 centimetres.....   | each 0 14            |
| Ladles of galvanized iron with wooden ends for grocers, and those of iron for mashing potatoes.....                                | dozen 0 32-40            | Common sabres for military use.....  | " 0 78               |
| Ornaments or applications of all kinds, of steel, etc., for hats.....  | " 0 54                   | Fencing sabres.....  | dozen 7 80           |
| Ornaments and figures of cast iron, for shops, very common quality.....  | kilog. 0 05-94           | Daggers:   |                      |
| Articles of iron for illumination:   |                          | With handle of ivory, tortoise-shell, or mother-of-pearl.....  | 4 16                 |
| With ornaments of copper or bronze.....  | " 0 21-60                | Others.....  | kilog. 0 09-30       |
| Nickelled, plated or not, with or without glasses.....   | " 0 06-75                | Fencing foils.....   | centimetre pair 1 04 |
| Hanging lamps of iron combined with bronze.....  | dozen 1 62               | Blades:  |                      |
| 30. CUTLERY.   |                          |  |                      |
| Knives:  |                          | For swords, sabres, rapiers.....   | each 1 04            |
| For cutting fodder.....  | dozen 2 70               | For daggers.....   | centimetre 0 01-00   |
| With wooden handle, for shoemaking.....  | " 0 18-90                | For foils.....   | each 0 07-80         |
| With two handles, for cooper and saddlemakers, and those for shaving wood, plane shaves.....                                       | dozen 0 81               | For fencing sabres.....  | " 0 26               |
| For mincing meat.....  | " 1 08                   | 11.—MACHINERY.   |                      |
| For salting establishments, for kitchen use, and for peeling potatoes, up to fine quality.....                                     | decimetre length 0 02-16 | Note.—Spare parts of machines made of any kind of metal or other material and of any shape or kind, which are declared on the manifest as such, and which can be shown to belong to the machines for which they  |                      |
| For tanners, of all kinds.....   | dozen 2 70               | * Excluding the handle.  |                      |
| Knives and forks:  |                          |  |                      |
| For the table, with handles of iron, nickelled iron, aluminium, bone, milled wood, dyed wood, and pewter, common quality.....      | dozen 0 18-90            |  |                      |
| For the table, with handles of ebony, peru, stag-horn, buffalo-horn, horn, imitation ivory, up to medium quality.....              | dozen 0 13-50            |  |                      |
| Fruit knives and forks, with handles as above.....   | " 0 10-50                |  |                      |
| For the table, fine quality, except those with ivory or metal handle.....  | dozen 0 32-40            |  |                      |
| Fruit knives and forks, with handles as above.....   | dozen 0 67-50            |  |                      |



and to be destined, receive the benefits which the Tariff accords to the like itself. The following, however, are not considered as spare parts forming integral parts of machines:—Belts, keys or screw keys, as packing, hand oilers, screws, washers and bolt pins, hooks, washers, as bolt pins, chains, pulleys, stop-cocks, axles, washers, swingle-bars, ropes, poles, and felts of any kind.

| Articles.  | Rates of Duty.<br>Pesos, cts.<br>Free                     |
|--|---|
| Motives and spare parts thereof.....   | 0 00  |
| Belts for reaping, binding, or cleaning, with or without roller, platform, covers or tarpaulins, and spare parts thereof.....                                    | 0 00  |
| Belts for extracting tannin.....   | 0 00  |
| Belts for exploring and exploiting mines.....  | 0 00  |
| Belts for steam bulling, with or without motor, tarpaulins or covers, and spare parts thereof.....   | 0 00  |
| Belts for crushing by animal or steam power, with or without motor, tarpaulins or covers, and spare parts for the same.....                                      | 0 00  |
| Belts for sugar refining.....  | 0 00  |
| Belts for ginning cotton.....  | 0 00  |
| Belts for butter-making, and spare parts thereof.....  | 0 00  |
| Belts for material for the installation of cotton-spinning or wool-combing factories.....  | 0 00  |
| Belts for apparatus, including pulleys, with or without chains.....  | 0 04 05   |
| Unpolished iron, common quality, including extra ploughshares.....   | 0 15  |
| Steel or polished iron, with one ploughshare, with or without coulter ( <i>chukilla</i> ), including extra ploughshares.....                                     | 0 30  |
| Steel or polished iron, with or without coulter, with one or more ploughshares, mounted on wheels, including spare ploughshares.....                             | 1 50  |
| Wrought iron, unpolished.....  | 0 00-50   |
| Polished iron or steel.....  | 0 01-50   |
| Parts for ploughs, all kinds, of wrought iron or steel.....  | 0 00-75   |
| Castings.....  | 0 40  |
| Castings jacks, mechanical, with cord.....   | 1 35  |
| Scales and weighing apparatus.....   | 0 00  |
| Of brass, for jewellers, including the wooden box and scales.....  | 0 81  |
| Of steel, known as <i>de mostrador</i> , of less than 150 kilogs. or resistance.....   | 0 81  |
| Of steel, with index-plate ( <i>de plataforma</i> ), 150 kilogs. or more of resistance.....  | 0 01-35   |
| Of iron, Rovershal system.....   | 0 00  |
| Of less than 10 kilogs. of resistance, including the brass plates (pans).....  | 0 27  |
| Of 10 kilogs. or more of resistance, including the brass plates (pans).....  | 0 04-05   |
| With marble plates.....  | Dutiable according to kind, with a surtax of 30 per cent. |
| Computers ( <i>computadoras</i> ), one plate.....  | 6 75  |
| Up to 12 kilogs. of resistance.....  | 13 50   |
| More than 12 kilogs. of resistance.....  | 0 00  |
| Computers, with index-plate ( <i>de plataforma</i> ).....  | 12 15   |
| Up to 150 kilogs. of resistance.....   | 24 30   |
| More than 150 kilogs. of resistance.....   | 0 67-50   |
| Or small spring roman balances ( <i>de canudo redondo</i> ), dozen As above, with face (dial) ( <i>de cara</i> ).....  | 0 00-40   |
| As above, clock form.....  | 0 00-81   |
| Or roman balances, called steel yards, put together or not, complete or incomplete.....  | 0 04-05   |
| For testing cereals, complete or not.....  | 6 75  |
| Special, for weighing letters.....   | 0 27  |
| Of iron, with handle for hand use for wells, and iron cylinders.....   | 0 02-70   |
| Ditto, with casing, piston and bronze joining pieces.....  | 0 04-05   |
| Other kinds, single or not, of iron with accessories of brass, including burrlets or steam pumps, these worked by electricity and combustion hoisting pumps..... | 0 06-75   |
| With bronze body, and accessories thereof.....   | 0 10-80   |
| Coated wheel work (gears).....   | 0 03-24   |
| Ditto, with wooden teeth.....  | 0 13-50   |
| Presses for washing machines.....  | 0 54  |
| Pressing machines, all kinds.....  | 0 03-24   |
| Manometers, pressure or vacuum, common quality.....  | 0 54  |
| Precision manometers.....  | 27 30   |
| For machines, with or without case.....  | 0 08-10   |
| Table machines for sewing stuffs.....  | 0 60  |
| As above, <i>de caja entera</i> .....  | 2 50  |
| Sewing machines, for shoemakers and saddlers.....  | 1 50  |
| Machines for wire drawing.....   | 0 08-10   |
| Machines for tanning the spokes of carriage wheels.....  | 0 16-20   |
| Machines for pulling and sharpening knives, all kinds.....   | 1 08  |
| Machines for washing, with or without press.....   | 3 24  |
| Machines for pleating.....   | 0 34  |
| Machines for making ice by hand.....   | 0 40-50   |
| Machines of wood or iron for making butter by hand.....  | 0 12-50   |
| Machines of enamelled iron, all kinds, for milking, milking, and forcing meat.....   | 0 08-10   |
| Machines for cutting hams, cheese, and similar articles.....   | 0 13-50   |
| Hand machines for chopping or crushing cereals.....  | 0 00-75   |
| Hand machines for boring iron, up to 100 kilogs. (2204 lbs.) in weight.....  | 0 06-75   |
| Wooden machines, for corking bottles by hand.....  | 0 81  |
| Machines of iron for corking bottles.....  | 0 05-40   |
| Machines for cutting turf.....   | 1 35  |
| Machines for typewriting, keyless.....   | 1 75  |
| Simple, ditto, with one key.....   | 0 30  |

| Articles.   | Rates of Duty.<br>Pesos, cts. |
|---|-------------------------------|
| Machines for shearing, with or without motor, and spare parts thereof.....    | 0 02-25                       |
| Machines for distilling, with copper pipe and tin worm.....                   | 0 01-50                       |
| Pulverisers for vineyards.....  | 1 08                          |
| Machines for pressing (presses for packing for later).....                    | 0 00-50                       |
| Machines for sowing by hand, and similar machines for fitting to ploughs..... | 0 10                          |
| Machines for sowing, on wheels.....   | 1 50                          |
| Winnowers.....  | 5 40                          |
| Registering and calculating machines.....                                     | 4 00                          |
| Machines, and spare parts thereof, all kinds, not included elsewhere.....     | 0 00                          |
| Up to 500 kilogrammes.....  | 0 01-50                       |
| Of more than 500 kilogs. up to 1,000 kilogs.....                              | 0 01                          |
| Of more than 1,000 kilogs.....  | 0 00-75                       |
| Coffee grinders, with or without wheel, and extra parts thereof.....          | 0 06-75                       |
| Air motors, with iron tower and pump (excluding pipes).....                   | 0 02-70                       |
| Iron copying presses.....   | 0 03-24                       |
| Ditto, with bronze or nickelled fittings, put together or not.....            | 0 08-10                       |
| Presses, of iron, for carpentering.....                                       | 0 05-40                       |
| Locomotive motors, detached.....  | 50 00                         |

12. BRASS AND COPPER.

|   |         |
|---|---------|
| Copper, bronze, or yellow metal:  |         |
| Old or scrap.....   | 0 04-05 |
| Wire of all kinds not covered:  |         |
| Less than 5 mm. in diameter.....  | 0 02-25 |
| 5 mm. or more in diameter.....  | 0 12-15 |
| Copper wire tinned.....   | 0 12-15 |
| Copper wire, prepared for bottles.....  | 0 02-16 |
| Gauze.....  | 0 27-00 |
| Manufactured into bars, tubes, sheets, ingots, and slabs.....   | 0 10-80 |
| Solders.....  | 0 09-45 |
| Manufactured into rivets, flanges, bells, nails, large rings, spikes, tacks, hooks, and burnished or gilded tubes.....  | 0 16-20 |
| Manufactured into letter-boxes for doors, door-knockers, handles for locks and doors, measures, nozzles, cocks, joints, stop-valves, elbows, taps, spigots, valves, installations, and all manufactures in other forms except articles for lighting purposes, artistic or fancy goods, and those specified elsewhere..... | 0 24-30 |
| Manufactured into automatic lubricators.....  | 0 67-50 |
| Articles mentioned in the preceding sections, according to class, with a surtax of 30 per cent.....   |         |
| Note.—Articles in which the proportion or part of copper, bronze or yellow metal represents more than 60 per cent. of the weight are dutiable at the above rates.   |         |
| Wire or cables:   |         |
| Of copper, covered with cotton, gutta-percha or other materials, except lead or silk, and except all kinds of flexible cord.....  | 0 13-80 |
| Of wire up to 5 mm. in diameter.....  | 0 03    |
| Of wire more than 5 mm. in diameter.....  | 0 00    |
| Of copper, covered with lead:   |         |
| Of wire up to 5 mm. in diameter.....  | 0 13-50 |
| Of wire more than 5 mm. in diameter.....  | 0 02-50 |
| Of copper, covered with silk, of any diameter.....  | 0 67-50 |
| Underground wire or cables, with interior insulation of lead or other thing of iron or steel.....   | 0 01-25 |
| Flexible cords of two or more conductors, of spiral copper wire, of any diameter:   |         |
| Covered with cotton, mohair, wool, or any other material, except silk.....  | 0 40-50 |
| Covered with silk.....  | 0 67-50 |
| Rings of composition metal or of plated bronze, including the wooden boxes and weights.....   | 0 81    |
| Shower baths of brass.....  | 6 75    |
| Bronze butts, with spring.....  | 0 40-50 |
| Ditto, nickelled.....   | 1 08    |
| Brass braiders.....   | 0 10-80 |
| Pumps with bronze body and accessories, or thereof.....   | 0 00-50 |
| Candelsticks of brass, with the bottom weighted with lead, zinc, or sand.....   | 0 10-80 |
| Locks made of brass:  |         |
| In general, for doors.....  | 0 40-50 |
| For furniture, even with iron bolts and interiors, with small bells, but without combination.....   | 0 27    |
| Combination locks.....  | 0 54    |
| Spoons and forks of whitened bronze (including the weight of the cardboard box).....  | 0 27    |
| Stirrups of composition metal or of plated bronze, with or without rubbers, including pegs for the same; stirrups ornamented for trappings.....   | 0 54    |
| Bits, of composition metal or plated bronze.....  | 3 24    |
| Buckles and similar metal articles, including "yugillos".....   | 0 26-50 |
| Of copper, metal or plated or nickelled bronze.....   | 0 50-40 |
| Of bronze or copper.....  | 0 09-45 |
| Pans of copper, with or without iron handle.....  | 0 13-80 |
| Thole-pins of copper or bronze.....   | 0 16-20 |
| Screws and nuts of copper or bronze.....  | 1 56    |
| Powder flasks of copper, brass, bronze, or other metal, dozen.....  | 1 56    |
| Isokstands, trays, stamp-holders and paper-weights:   |         |
| Of copper.....  | 0 27    |
| Of wood and bronze.....   | 0 20-25 |
| Fittings of brass, for umbrellas.....   | 0 27    |
| Bronze:   |         |
| In leaf form.....   | 1 35    |
| In powder.....  | 0 27    |

## METALS, UNWROUGHT AND WROUGHT—continued.

| Articles.  | Rates of Duty.<br>Pesos, cts. | Articles.  | Rates of Duty.<br>Pesos, cts.  |
|--|-------------------------------|--|--------------------------------|
| Bronze hunters ( <i>cañadadores</i> ) for spirit, kerosene or gas, containing from 10 to 60 per cent. of bronze .. . . .                                 | 0 18-90                       | Plated, common quality, and articles of composition metal .. . . .   | kilog. 0 87                    |
| Tubes, pipes, angles, and joints, flexible, of bronze or copper .. . . .   | 0 24-50                       | Galleons: .. . . .   |                                |
| Military bugles .. . . .   | 0 43-20                       | Of gilt or plated metal .. . . .   | 2 10                           |
| Musle bugles ( <i>clarines</i> ), with pistons or cylinders .. . . .   | 1 89                          | Of silver or gilded silver, or with core of cotton or silk .. . . .  | 5 94                           |
| Bugles ( <i>contraltos</i> ), with pistons or cylinders .. . . .   | 1 89                          | Of gold .. . . .   | 18 20                          |
| Cornets a pistons .. . . .   | 1 75-50                       | Gold leaf .. . . .   | 6 70                           |
| Horns for coaches or carriages .. . . .  | 0 13-50                       | Silver leaf .. . . .   | 2 10                           |
| Photographs, gramophones, and similar instruments <i>ad val.</i> .. . . .  | 27                            | Watch chains of gilt or silvered metal with or without ornaments .. . . .  | kilog. 2 81                    |
| Turkish cymbals .. . . .   | 2 70                          | Fancy buttons of gilt or silvered metal .. . . .   | 9 10                           |
| Other kinds of cymbals .. . . .  | 1 35                          | Fine buttons of gilt metal for uniforms .. . . .   | 1 60                           |
| Trumpet, with pistons or cylinders .. . . .  | 2 16                          |  |                                |
| Sopranos (small cornets), with pistons or cylinders .. . . .   | 1 12                          | 13.—EARTHENWARE AND PORCELAIN.   |                                |
| Hanging lamps of bronze, with or without base of iron, kilog. .. . . .   | 0 32-40                       | Sugar basins, common coffee pots, dishes, plain and without covers, up to 40 centimetres, butter dishes, tea pots and tureens: .. . . .  |                                |
| Ditto, with china or glass .. . . .  | 0 21-60                       | Of plain white china .. . . .  | dozen 0 54                     |
| Articles for illuminating purposes (including table lamps), of bronze or yellow metal, nickelled or not, plated or not, with or without glasses .. . . . | 0 40-50                       | Of white porcelain .. . . .  | 0 81                           |
| Handles, collars and connections (for electricity, etc.), of bronze .. . . .   | 0 10-50                       | Trays: .. . . .  |                                |
| Binding posts of copper, tinned or not .. . . .  | 0 29-70                       | Of plain white china .. . . .  | 0 67                           |
|  |                               | Ditto, with wooden or metal frame .. . . .   | 0 81                           |
|  |                               | Of white porcelain .. . . .  | 0 81                           |
|  |                               | Ditto, with wooden or metal frame .. . . .   | 1 67                           |
| 13.—LEAD, TIN AND ZINC.  |                               | Bidets: .. . . .   |                                |
| Lead: .. . . .   |                               | White, with china pedestal .. . . .  | each 1 08                      |
| In sheets .. . . .   | 0 00-50                       | Painted, ditto .. . . .  | 1 35                           |
| In ingots or bars .. . . .   | 0 00-40                       | With utensils .. . . .   | { As above, with surface of 20 |
| In foil, wrought or not .. . . .   | 0 05-40                       |  |                                |
| Tin in plates or sheets, bars, or ingots .. . . .  | 0 07-20                       | Saucepans: .. . . .  |                                |
| Zinc: .. . . .   |                               | Of china .. . . .  | dozen 0 81                     |
| In sheets or bars .. . . .   | 0 00-45                       | Of porcelain .. . . .  | 1 62                           |
| Smooth ( <i>zinc fino</i> ), up to No. 4, cut for recipients .. . . .  | 0 00-75                       | Coffee pots <i>para baño-maria</i> , soup tureens: .. . . .  |                                |
| Ditto, of greater thickness .. . . .   | 0 02-97                       | Of plain white china .. . . .  | 1 35                           |
| In sheets, for engravers .. . . .  | 0 05-94                       | White porcelain .. . . .   | 2 29                           |
| Type metal .. . . .  | 0 02-24                       | One-light candlesticks, brass trays, custard glasses, sponge trays, soap dishes, milk jugs or bowls holding up to 1½ litres, mustard pots, small size candle sticks (dozen pairs), and powder boxes: .. . . .    |                                |
| Pewter, tin, or zinc: .. . . .   |                               | Of plain white china .. . . .  | dozen 0 40                     |
| Milk-cans, kettles, needle-cases and cruet, salt-cellars and candlesticks .. . . .   | 0 21-60                       | Of white porcelain .. . . .  | 0 81                           |
| Ditto, nickelled .. . . .  | 0 27-00                       | Compoters, sweetmeats dishes, salad bowls, spittoons, fruit epergnes without openwork, dishes, flat, and without covers, of more than 40 centimetres, dishes with foot, cheese dishes, and lamp-stands: .. . . . |                                |
| Spoons and forks, with or without iron core .. . . .   | 0 16-20                       | Of plain white china .. . . .  | dozen 0 67                     |
| Ditto, nickelled .. . . .  | 0 20-25                       | Of white porcelain .. . . .  | 1 08                           |
| Tubes, pipes, angles, or joints: .. . . .  |                               | Shells for butter or eggs, egg-cups (loose), dessert plates up to 20 centimetres, radish-dishes, broth cups up to 15 centimetres: .. . . .   |                                |
| Of lead or zinc, with or without alloy of antimony or tin .. . . .   | 0 04-05                       | Of plain white china .. . . .  | dozen 0 65                     |
| Of tin, for beer-barrels .. . . .  | 0 08-10                       | Of white porcelain .. . . .  | 0 81                           |
| Clothes pegs of zinc .. . . .  | 0 13-50                       | China troughs for photography .. . . .   | 0 54                           |
| Taps for beer barrels ( <i>bochallares</i> ) of zinc, nickelled or not .. . . .  | 0 21-60                       | Obia pots for washstands .. . . .  | 0 40                           |
| Capsules of lead or tin, for bottles or flasks: .. . . .   |                               | Porcelain pots for washstands .. . . .   | 0 81                           |
| Coloured; also those with coloured seals or marks .. . . .   | 0 13-50                       | Fruit epergnes with open work, dishes with covers, pitchers for washstands, washing basins, milk jugs or bowls holding more than 1½ litres, plates for ritual carriers: .. . . .                                 |                                |
| Uncoloured .. . . .  | 0 08-10                       | Of plain white china .. . . .  | dozen 0 81                     |
| Capsules of lead, small, for medicine bottles (weight with covering) .. . . .  | 0 27-00                       | Of white porcelain .. . . .  | 1 62                           |
| Nails of zinc .. . . .   | 0 03-51                       | Water-closets: .. . . .  |                                |
| Tap of tin or spelter, for casks .. . . .  | 0 21-60                       | Of earthenware ( <i>barro</i> ), ordinary, in two pieces .. . . .  | each 0 16                      |
| Handles ( <i>manijas</i> ) .. . . .  |                               | With china foot, white or yellow .. . . .  | 0 87                           |
| Of tin or lead, nickelled, bronzed or gilt .. . . .  | 0 10-80                       | Painted .. . . .   | 1 08                           |
| Of pewter, plated or nickelled, for coffins (including the pasteboard box) .. . . .  | 0 24-30                       | Pitchers (with metal covers): .. . . .   |                                |
| Measures for liquids, of tin .. . . .  | 0 09-45                       | Of plain white china .. . . .  | dozen 0 81                     |
| Coffin ornaments of tin, pewter or zinc, nickelled or not .. . . .   | 0 24-30                       | Of white porcelain .. . . .  | 1 62                           |
| Foil of tin or tin alloys .. . . .   | 0 18-90                       | Jars, toothpick cases, penwipers, table plates, coffee tea and breakfast cups, with or without saucers, and those for broth, of more than 15 centimetres: .. . . .   |                                |
| Ditto, gilt or coloured .. . . .   | 0 21-60                       | Of plain white china .. . . .  | dozen 0 10-80                  |
| Semir of lead, with or without wire, for cars or boxes .. . . .  | 0 04-05                       | Of white porcelain .. . . .  | 0 21-60                        |
| Solder of lead, with tin .. . . .  | 0 08-10                       | Egg-cups, with stand: .. . . .   |                                |
| Solder for iron or steel .. . . .  | 0 13-50                       | Of plain white china .. . . .  | 0 81                           |
| Rating type: .. . . .  |                               | Of white porcelain .. . . .  | 1 62                           |
| Lines, ornaments, clichés, etc. .. . . .   | 0 10-80                       | Flower pots and pedestals for the same .. . . .  |                                |
| Space lines, spaces, quadrats and blanks of all kinds .. . . .   | 0 06-75                       | Of plain terra-cotta, of one colour only .. . . .  | kilog. 0 02-74                 |
| Articles of lead (called " <i>reguetas</i> ") for the manufacture of carts and carriages .. . . .  | 0 13-50                       | Of terra-cotta, ornamented or of more than one colour .. . . .   | 0 05-40                        |
| Wire or cable of lead .. . . .   | 0 04-05                       | Of china, plain, and of one colour only .. . . .   | 0 05-40                        |
| With ornaments of copper or bronze .. . . .  | 0 21-60                       | Of china, ornamented, or of more than one colour .. . . .  | 0 08-10                        |
| Other .. . . .   | 0 06-75                       | Of porcelain, plain, and of one colour only .. . . .   | 0 08-10                        |
| Bullets, balls, and shot of lead .. . . .  | 0 05-20                       | Of porcelain, ornamented or of more than one colour .. . . .   | 0 16-20                        |
| Shot of lead, with or without wire, for cars or boxes .. . . .   | 1 56-00                       | Vessels for the infusion of maté, with or without foot: .. . . .   |                                |
| Whistles ( <i>whistles</i> ) of zinc, lead, or tin .. . . .  | 0 13-50                       | Of plain white china .. . . .  | dozen 0 10-80                  |
| Ornaments and figures of zinc, etc., for fancy shops ( <i>paraazaar</i> ), common quality (including the weight of the interior wrapping) .. . . .       | 0 05-94                       | Of white porcelain .. . . .  | 0 21-60                        |
| Trousers buttons of zinc, nickelled or not .. . . .  | 0 16-20                       | Washing basins: .. . . .   |                                |
| Snuff-boxes of zinc .. . . .   | 0 54-00                       | Of white painted china for washstands with continual water supply, including waste-pipe .. . . .   | each 1 35                      |
| Powder boxes ( <i>pinos de mano</i> ) of zinc .. . . .   | 0 40-50                       | Ditto, with valve .. . . .   | 1 08                           |
| Handles ( <i>puños</i> ) of zinc, for umbrellas, parasols, or sticks, of lead or zinc, nickelled .. . . .  | 0 16-20                       | As above, coloured, for hair-dressing shops, and those for hiders .. . . .   | each 0 13-50                   |
| Pencil sharpeners of lead .. . . .   | 0 05-40                       | As above, white, and those for bidets .. . . .   | 0 10-80                        |
|  |                               | With caps or accessories .. . . .  | { As above, with surface of 20 |
| 14.—GOLD AND SILVER WARES.   |                               |  |                                |
| Gold, in nuggets, ingots or dust .. . . .  | Free                          | Victual-carriers, with or without basket: .. . . .   |                                |
| Silver, in bars or virgin silver .. . . .  |                               | Of plain white china .. . . .  | each 0 54                      |
| Ornaments and fancy articles ( <i>artículos de bazar</i> ), of silver, not combined with glass, porcelain or steel .. . . .                              | 6 75                          | Of white porcelain .. . . .  | 1 08                           |
| Jewellery, trinkets, and small wares (match boxes, pen cases, etc.): .. . . .  |                               | Spittoons, without foot: .. . . .  |                                |
| Of gold of 750 fineness (18 carat), without precious stones .. . . .   | 0 03-50                       | Of plain white china .. . . .  | dozen prs. 0 81                |
| Of gold of less than 750 fineness, without precious stones .. . . .  | 0 02                          | Of white porcelain .. . . .  | 1 62                           |
| Of silver, all kinds, without precious stones .. . . .   | 2 00                          | Spittoons, with foot: .. . . .   |                                |
| With precious stones .. . . .  | 5%                            | Of plain white china .. . . .  | 1 08                           |
| Notes—The cases in which gold and silver wares are imported must be declared separately for duty.  |                               | Of white porcelain .. . . .  | 2 16                           |
| Articles of metal: .. . . .  |                               | Frying-pans for washstands: .. . . .   |                                |
| Plated or electro-plated, fine quality .. . . .  | 3 16                          | Of fireproof china .. . . .  | dozen 0 10-80                  |
| Ditto, medium quality .. . . .   | 1 35                          | Of white porcelain .. . . .  | 0 21-60                        |

| Articles.   | Rates of Duty.<br>Pesos, cts. | Articles.  | Rates of Duty.<br>Pesos, cts. |
|---|-------------------------------|--|-------------------------------|
| umbers ( <i>razos</i> ) :<br>Of plain white china :.....dozen   | 0 10-80                       | Braziers and ovens of fire-clay, with or without mudles<br>kilog. net  | 0 10-50                       |
| Of white porcelain :.....dozen  | 0 21-60                       | Graduated measures of all kinds, of porcelain :.....   | 0 40-50                       |
| Paints and figures :<br>Of plaster (weighed with receptacle and wrapping) :.....kilog.  | 0 04-05                       | Mortars, of porcelain, with or without feet :.....   | 0 08-10                       |
| Of terra-cotta or china :.....dozen   | 0 06-75                       | Jars ( <i>arros</i> ) of china or porcelain with lid of the same material :<br>Up to 250 grammes :.....hundred   | 1 35                          |
| Of porcelain :.....dozen  | 0 10-80                       | Up to 1,000 grammes :.....   | 2 70                          |
| Articles of earthenware ( <i>barro</i> ), very common quality :.....g   | 0 00-54                       | Jars of porcelain, decorated for pharmaceutical purposes,<br>of more than 500 up to 1,500 grammes :.....each   | 0 27                          |
| For paving, "Havre" or "Marseilles" quality :.....thousand  | 4 51                          | Small jars or cups of porcelain or china, up to 500 grammes :<br>Without lid :.....kilog.  | 0 02-70                       |
| For roofs, and square paving tiles, 13 or 14 centimetres side,<br>of the same quality and colour as above :.....thousand  | 2 97                          | With lids of metal, wood, or celluloid :.....  | 0 05-40                       |
| Other kinds, not specified, plain, square, for paving, of 15<br>centimetres and over per side :.....thousand  | 8 10                          | 16.—GLASS AND GLASSWARES.  |                               |
| For furnaces, of 30 centimetres by 4 or 5 centimetres in<br>thickness :.....thousand  | 27 00                         | Common cast glass and crystal glass :<br>Crests in wooden stand :<br>Of cast glass :.....dozen   | 0 81                          |
| Glazed, smoothed, whether coloured or not :.....kilog.  | g 0 01-35                     | Of plain crystal :.....dozen   | 2 70                          |
| Ditto, with relief work :.....g   | 0 01-89                       | Insulators for phones :.....hundred  | 1 89                          |
| Glazed, of more than 25 millimetres in thickness, including<br>scales and coracles with relief work which exceed that<br>measurement :.....kilog.   | g 0 00-81                     | Candelabra :<br>Of cast glass :.....kilog.   | 0 10-60                       |
| For mosaic, or mosaic of any form, for courtyards, halls<br>etc. :.....kilog.   | g 0 02-52                     | Of cut glass or of crystal :.....dozen   | 0 40-50                       |
| 14 millimetres in thickness :.....kilog.  | g 0 02-10                     | Knife and fork rests, shell-shaped butter dishes and ice-<br>cream saucers, egg cups, jars, toothpick holders, sweet-<br>meat dishes, radish dishes :.....dozen  | 0 16-20                       |
| More than 14 millimetres in thickness :.....g   | 0 00-54                       | Of cast glass :.....dozen  | 0 67-50                       |
| For footpaths and stables :.....g   | 0 00-54                       | Of plain crystal :.....dozen   | 0 67-50                       |
| Baths :<br>Of china or glazed earthenware :.....each  | 18 90                         | Sugar bowls, decanters of all sizes, candlesticks, cocktail<br>glasses, complete, butter dishes, rice powder boxes, with<br>or without metal foot, spittoons, gravy bowls and toilet<br>table flasks of 200 to 500 grammes capacity :<br>Of cast glass :.....dozen | 0 54                          |
| With accessories :.....each   | 22 68                         | Of plain crystal :.....  | 1 89                          |
| Earthenware water bottles, plain or figured, with or without<br>tray :.....doz.   | 0 81                          | Bon-hon boxes :<br>Of cast glass :.....  | 0 27                          |
| Earthenware pipes :<br>Up to 20 centimetres in diameter :.....each  | 0 03-40                       | Of plain crystal :.....  | 0 81                          |
| Of greater diameter :.....each  | 0 09-45                       | Bottom cranks for cruet-stands, cream pitchers, finger<br>bowls, milk jugs or pitchers holding up to 1 litre, must-<br>ard pots, small candlesticks, hand and toilet table flasks<br>up to 200 grammes of capacity :<br>Of cast glass :.....dozen                  | 0 27                          |
| Earthenware crucibles for foundries :.....kilog.  | g 0 01-35                     | Of plain crystal :.....  | 0 81                          |
| Demijohns for use as receptacles :<br>From 1 to 6 litres :.....doz.   | 0 40-20                       | Preserve stands, dessert stands, salad dishes, fruit stands<br>without saucers, platters of all kinds, crocks, trays, cheese<br>dishes up to 35 centimetres, and toilet table flasks of a<br>capacity of more than 500 grammes :<br>Of cast glass :.....dozen      | 0 94-50                       |
| From 6 to 10 litres :.....doz.  | 0 81                          | Of plain crystal :.....dozen   | 2 70                          |
| More than 10 litres :.....doz.  | 1 08                          | Goblets, salt cellars, tumblers, lemon-squeezers, pen-wipers,<br>phycases :<br>Of cast glass :.....dozen   | 0 10-60                       |
| Flowers of china or porcelain, all kinds :.....kilog.   | 0 40-50                       | Of plain crystal :.....dozen   | 0 10-60                       |
| Firebricks, infusible or refractory :.....hundred   | 0 35-10                       | Glass balls for garden ornaments :.....kilog.  | g 0 03-24                     |
| Hollow bricks, all kinds :.....   | 0 35-10                       | Soap-dishes, brush-dishes, sponge-cases :.....dozen  | 0 54                          |
| Wash-stands, with china or metal foot :.....each  | 6 75                          | Of cast glass :.....dozen  | 1 89                          |
| White :.....each  | 9 45                          | Jars ( <i>Jarros</i> ) :<br>Of cast glass, with metal lid :.....   | 1 08                          |
| Lanterns of china or porcelain, with glass, for small incan-<br>descent lamps :.....kilog.  | 0 09-45                       | Of plain crystal, with metal lid :.....  | 3 24                          |
| Lamp-stands of china :.....doz.   | 0 34                          | Liquor sets :<br>With one decanter and 6 small glasses, with or without<br>tray of cast glass :.....dozen  | 1 08                          |
| Sinks of earthenware, enameled or not :.....each  | 0 24-30                       | Ditto, with metal fittings, very common :.....dozen  | 1 35                          |
| Pots :<br>Of clay or plaster :.....kilog.   | g 0 02-70                     | With two decanters and 12 small glasses, with tray of cast<br>glass :.....dozen  | 2 16                          |
| Of terra-cotta or porcelain :.....  | 0 54                          | Other :.....ad val.  | 27 %                          |
| Electric lamp holders :<br>Of china, with brass :.....  | 0 12-15                       | Wash basins :<br>Of glass :.....dozen  | 0 81                          |
| Jars ( <i>arros</i> ) of china or earthenware, for use as receptacles<br>hundred  | 0 54                          | Of crystal :.....  | 2 70                          |
| Gutter-tiles for roofs :.....thousand   | 8 10                          | Punch bowls, with plates, and up to 12 glasses :.....each  | 0 27                          |
| Large jars ( <i>tinajas</i> ) of varnished (glazed) earthenware :.....each  | 0 21-60                       | Of plain crystal :.....  | 1 62                          |
| Articles of glazed earthenware ( <i>terracotta</i> ) :<br>Of china, coloured or decorated with a single colour :<br>Dutiable as plain white china, with a<br>surtax of 30 %<br>Of china, of more than one colour :<br>Dutiable as plain white china, with a<br>surtax of 50 %<br>China, plain, coloured and decorated with gobl :<br>Dutiable as plain white china, with a<br>surtax of 70 %<br>China with relief work :<br>Dutiable as plain white china, with a<br>surtax of 20 %<br>Porcelain with coloured bands ( <i>fleures</i> ) only (except gilt)<br>Porcelain, coloured and decorated :<br>Dutiable as plain white porcelain, with a<br>surtax of 60 %<br>Porcelain coloured or decorated with gold :<br>Dutiable according to kind, with a<br>surtax of 20 %<br>Porcelain with relief work :<br>Dutiable as plain white porcelain, with a<br>surtax of 20 %<br>Penholders of china :.....gross | 0 10-80                       | Of cast glass :.....dozen  | 0 81                          |
| Trays for disinfecting surgical instruments, of china or porce-<br>lain :.....kilog.  | 0 13-50                       | Of crystal :.....  | 1 35                          |
| Photographical trays :.....   | 0 10-80                       | Plated (silvered) :.....   | 1 75-50                       |
| Buttons of porcelain or china for men's clothing :.....   | 0 10-80                       | Bevelled :.....  | 2 29-50                       |
| Insulators of earthenware, china, or porcelain :<br>More than 3 centimetres in diameter, with or without joint<br>kilog.  | g 0 30-24                     | Plated and bevelled :.....sq. metre  | 0 39-40                       |
| Up to 3 centimetres inclusive :.....  | g 0 06-75                     | Common, plated (silvered), up to 2 mm. in thickness<br>sq. metre   | 0 37-60                       |
| Lamp-stands of china, with coating of bronze :.....   | 0 20-25                       | Fine quality or crystal, provided that it does not exceed<br>87 centimetres in length by 61 in breadth, or the<br>equivalent in superficial measure :.....sq. metre  | 0 70-20                       |
| Suspensions of porcelain for incandescent lamps, with glass<br>kilog.   | 0 09-45                       | Unplated :.....  | 0 91-80                       |
| Earthenware vessels for electrical batteries and accumulators,<br>glazed or not, of all shapes and sizes :.....kilog.   | 0 02-70                       | Plated (silvered) :.....   | 1 10-70                       |
| Articles for chemists :<br>Porcelain capsules, all kinds :.....kilog. net   | 0 32-40                       | Bevelled :.....  | 1 35                          |
| Small spoons ( <i>chucharitas</i> ), of china or porcelain :.....   | 0 27                          | Fine quality or crystal glass, of any other measurement :<br>Unplated :.....sq. metre  | 0 99-90                       |
| Porcelain funnels, all sizes :.....   | 0 13-50                       | Plated :.....  | 1 29-60                       |
|   |                               | Bevelled :.....  | 1 40-40                       |
|   |                               | Plated and bevelled :.....   | 1 62                          |
|   |                               | Grooved or plain, for skylights :.....kilog.   | g 0 00-80                     |
|   |                               | Plain, for floors :.....   | g 0 01-08                     |



## GLASS AND GLASSWARES—continued.

| Articles.   | Rates of Duty.                                   | Pesos, cts. |
|---|--|-------------|
| Square-patterned ( <i>cuadrado</i> ) or stamped, for roof lights and floors . . . . .   | 0 02-16  | 0 02-16     |
| Broken, all kinds . . . . .   | 0 00-27  | 0 00-27     |
| Ornaments and figures of glass, weighed with receptacle and packing . . . . .   | 0 06-76  | 0 06-76     |
| Glass marbles . . . . .   | 0 04-05  | 0 04-05     |
| Lamp globes ( <i>bombas</i> ):  |  |             |
| All kinds, including those known as "tulips," glass or crystal:   |  |             |
| Up to 19 cm. . . . .  | 0 04   | 0 04        |
| Over 19 and up to 23 cm. in diameter . . . . .  | 1 08   | 1 08        |
| Over 23 and up to 30 cm. in diameter . . . . .  | 4 05   | 4 05        |
| Over 30 cm. in diameter . . . . .   | 6 75   | 6 75        |
| Of ground or transparent ( <i>claro</i> ) glass:  |  |             |
| From 20 to 40 cm. . . . .   | 6 75   | 6 75        |
| Over 40 cm. . . . .   | 10 80  | 10 80       |
| Of cut glass or crystal:  |  |             |
| From 30 to 40 cm. . . . .   | 9 45   | 9 45        |
| More than 40 cm. . . . .  | 14 85  | 14 85       |
| Of glass or crystal, any colour or dimension, for street lamps or ships' lanterns . . . . .   | 0 54   | 0 54        |
| Half globes ( <i>Plafoniers</i> ). . . . .  | Half the duty on globes, according to kind.      |             |
| Bottles for use as receptacles:   |  |             |
| Soda-water, with half stoppers, of glass of any size . . . . .  | 0 13-50  | 0 13-50     |
| Other of more than $\frac{1}{2}$ litre, including common glass bottles . . . . .  | 0 10-80  | 0 10-80     |
| Ditto, from $\frac{1}{2}$ to $\frac{1}{2}$ litre inclusive . . . . .  | 0 06-75  | 0 06-75     |
| As above fancy bottles for use as receptacles, uncoloured (known as "white") and those with a spring stopper, of porcelain or china, with metal frame . . . . . | ad val. 27%                                      | ad val. 27% |
| Dutiable according to class, with a surtax of 25 %.   |  |             |
| Looking-glasses, common:  |  |             |
| With frame up to 14 cm. in its greatest dimension, including pocket looking-glasses . . . . .   | 0 04-05  | 0 04-05     |
| More than 14 and up to 20 cm. . . . .   | 0 13-50  | 0 13-50     |
| More than 20 and up to 30 cm. . . . .   | 0 27   | 0 27        |
| More than 30 and up to 50 cm. . . . .   | 0 54   | 0 54        |
| More than 50 and up to 75 cm. . . . .   | 1 35   | 1 35        |
| Flower vases:   |  |             |
| Of glass . . . . .  | 0 05-40  | 0 05-40     |
| Of crystal . . . . .  | 0 18-90  | 0 18-90     |
| Lamps (complete or not):  |  |             |
| Of glass for the table, ordinary, with or without burner and other corresponding pieces, excluding the globes . . . . .   | 1 02-60  | 1 02-60     |
| Of glass, for the table, with foot in the form of a flower vase, excluding the globes . . . . .   | 1 62   | 1 62        |
| Glass hand lamps and small night lamps ( <i>lanparitas veladoras</i> ) . . . . .  | 0 27   | 0 27        |
| For kitchen use, all kinds . . . . .  | 0 37-80  | 0 37-80     |
| Lamp-shades:  |  |             |
| Of white glass . . . . .  | 0 02-70  | 0 02-70     |
| Of coloured glass . . . . .   | 0 04-05  | 0 04-05     |
| Lamp-stands of glass . . . . .  | 0 54   | 0 54        |
| Wine jugs ( <i>porrones</i> ) of common glass . . . . .   | 0 05-40  | 0 05-40     |
| Lamp holders of glass, common . . . . .   | 0 05-40  | 0 05-40     |
| Glass reflectors . . . . .  | 0 05-40  | 0 05-40     |
| Lamp chimneys:  |  |             |
| Of glass, common quality, for oil or kerosene or flue quality . . . . .   | 0 02-16  | 0 02-16     |
| Of glass or crystal, for manufactures, and chimneys for incandescent light lamps . . . . .  | 0 08-10  | 0 08-10     |
| Tubes of glass or crystal for machines . . . . .  | 0 05-40  | 0 05-40     |
| Vaporisers . . . . .  | 0 67-50  | 0 67-50     |
| Of cut glass, with or without <i>boguita</i> . . . . .  | 0 94-50  | 0 94-50     |
| Of cut or decorated glass . . . . .   | 0 05-40  | 0 05-40     |
| Hollow glass, cut or engraved . . . . .   | Dutiable as plain glass, with a surtax of 80 %.  |             |
| Hollow glass, decorated or plain red . . . . .  | Dutiable as plain glass, with a surtax of 40 %.  |             |
| Red hollow-glass, cut, engraved or decorated . . . . .  | Dutiable as plain glass, with a surtax of 120 %. |             |
| Cut, engraved, or decorated crystal . . . . .   | Dutiable as plain crystal with a surtax of 60 %. |             |
| Glasses for spectacles . . . . .  | dozen pairs                                      | 0 13-50     |
| Inkstands:  |  |             |
| Of cast glass, ordinary . . . . .   | 0 08-10  | 0 08-10     |
| Of cut glass . . . . .  | 0 10-80  | 0 10-80     |
| Of wood and glass, ordinary . . . . .   | 0 54   | 0 54        |
| Rosaries of glass, strung on wire or thread . . . . .   | 0 54   | 0 54        |
| Glass powder for use in the manufacture of artificial flowers . . . . .   | 0 05-40  | 0 05-40     |
| Glass buttons for men's clothing . . . . .  | 0 10-80  | 0 10-80     |
| Adornments or applications for hats, of glass . . . . .   | 0 54   | 0 54        |
| Glass insulators . . . . .  | 0 01-62  | 0 01-62     |
| Accessories of all kinds, of glass or crystal, for illuminating purposes, with or without ornaments and parts of metal . . . . .                                | 0 40-50  | 0 40-50     |
| Lamp stands of glass, with finagies of brass . . . . .  | 0 20-25  | 0 20-25     |
| Glass vessels for electrical batteries and accumulators of all forms and dimensions . . . . .   | 0 01-89  | 0 01-89     |
| Articles for chemists, &c.:   |  |             |
| Articles of glass for laboratories, such as pipettes, balls, re-torts, test-tubes, Wolff's flasks, &c. . . . .  | 0 06-75  | 0 06-75     |
| Bottles for soda-siphons . . . . .  | 0 05-40  | 0 05-40     |
| Globets of glass, with lids, for medical purposes . . . . .   | 0 05-40  | 0 05-40     |
| Cupping-glasses . . . . .   | 0 27   | 0 27        |
| Small spoons ( <i>eucharistas</i> ) of glass . . . . .  | 0 27   | 0 27        |

\* These provisions are not applicable to lamp-globes (*bombas*).

| Articles.   | Rates of Duty. | Pesos, cts. |
|---|----------------|-------------|
| Glass funnels of all sizes . . . . .  | 0 13-50        | 0 13-50     |
| Glass flasks:   |                |             |
| Ordinary, of all shapes, without lid . . . . .  | 0 02-16        | 0 02-16     |
| Polished, all sizes and shapes . . . . .  | 0 00-00        | 0 00-00     |
| Droppers ( <i>goteros</i> ), weighed with the boxes in which packed . . . . .                           | 0 13-50        | 0 13-50     |
| Graduated glass measures, all kinds . . . . .   | 0 40-00        | 0 40-00     |
| Photographic dry plates:  |                |             |
| Size 6 by 8 centimetres . . . . .   | dozen          | 0 00        |
| " 9 " 12 " . . . . .  | dozen          | 0 13        |
| " 12 " 16 " . . . . .   | dozen          | 0 17        |
| " 13 " 18 " . . . . .   | dozen          | 0 18        |
| " 16 " 21 " . . . . .   | dozen          | 0 21        |
| " 18 " 24 " . . . . .   | dozen          | 0 31        |
| " 21 " 27 " . . . . .   | dozen          | 0 43        |
| " 24 " 30 " . . . . .   | dozen          | 0 50        |
| " 30 " 40 " . . . . .   | dozen          | 0 78        |
| " 40 " 50 " . . . . .   | dozen          | 0 94        |
| " 50 " 60 " . . . . .   | dozen          | 1 12        |
| Small jars or cups of glass, up to 500 grammes:   |                |             |
| Without lid . . . . .   | 0 02           | 0 02        |
| With lid of metal, celluloid or wood . . . . .  | 0 05           | 0 05        |
| Jars of glass (with glass lid):   |                |             |
| Up to 250 grammes . . . . .   | dozen          | 1 35        |
| Up to 1,000 grammes . . . . .   | dozen          | 2 70        |
| Glass jars, decorated, for pharmaceutical installations, of more than 500 up to 1,500 grammes . . . . . | each           | 0 27        |
| Glass tubes:  |                |             |
| For chemical tests . . . . .  | dozen          | 0 40        |
| For siphons . . . . .   | dozen          | 1 35        |
| For homoeopathic purposes . . . . .   | dozen          | 0 27        |
| Glass rods, all kinds . . . . .   | 0 05           | 0 05        |

## 17.—HIDES, SKINS AND LEATHER.

## UNWROUGHT AND WROUGHT.

|   |             |             |
|---|-------------|-------------|
| Hides and tanned skins:   |             |             |
| Calf skins:   |             |             |
| Tanned or tanned in the natural state . . . . .   | 0 88-1      | 0 88-1      |
| Varnished, imitation chamois, and all other classes, including so-called Russia leather . . . . . | 1 68        | 1 68        |
| Goat skins:   |             |             |
| Gressed, . . . . .  | 0 88-1      | 0 88-1      |
| Morocco, black or coloured . . . . .  | 1 47        | 1 47        |
| Skins of half-bred goats, black or coloured, for all uses, and bowever tanned . . . . .           | 1 68        | 1 68        |
| Kid skins:  |             |             |
| And imitations of, for gloves . . . . .   | 3 38        | 3 38        |
| For footwear, and imitations of kid skins, including lamb skins . . . . .                         | 2 10        | 2 10        |
| Sheep skins:  |             |             |
| Tanned, called morocco leather, of all colours, and chamois-coloured, for re-dressing . . . . .   | 0 68        | 0 68        |
| Tanned, in any other form, including imitation kid leather . . . . .                              | 1 05        | 1 05        |
| Carpeting leather . . . . .   | 0 21        | 0 21        |
| Wolf skins of all kinds . . . . .   | 1 26        | 1 26        |
| Colt skins, varnished or tanned, in any form . . . . .  | 1 17-6      | 1 17-6      |
| Sole leather:   |             |             |
| Patent . . . . .  | 1 17-6      | 1 17-6      |
| Tanned in any other manner . . . . .  | 0 46-2      | 0 46-2      |
| Artificial or waste, of compressed leather . . . . .  | 0 04-0      | 0 04-0      |
| Cow hides, tanned in any manner . . . . .   | 1 17-6      | 1 17-6      |
| Trunks of all kinds . . . . .   | ad val. 42% | ad val. 42% |
| Muzzles of leather of all kinds:  |             |             |
| For horses . . . . .  | dozen       | 6 24        |
| For dogs . . . . .  | 1 28        | 1 28        |
| Portfolios and hanging pouches of leather, for travelling etc. . . . .                            | dozen       | 3 36        |
| Leather thongs for bridles . . . . .  | 0 28        | 0 28        |
| Leather straps for travelling rugs and for guns . . . . .   | 0 28        | 0 28        |
| Hopples of leather, all kinds . . . . .   | 3 12        | 3 12        |
| Stirrup straps for saddles . . . . .  | dozen pairs | 3 12        |
| Breast straps for horses:   |             |             |
| Of patent leather . . . . .   | each        | 1 30        |
| Of cured leather . . . . .  | 1 82        | 1 82        |
| Artificial . . . . .  | 0 78        | 0 78        |
| Reins and headstalls ( <i>cabeceiras</i> ):   |             |             |
| Single, with tinued buckles, for saddle-horses . . . . .  | dozen       | 2 60        |
| Ditto, double . . . . .   | 4 16        | 4 16        |
| Ditto, single, with nickelled, plated or covered buckles . . . . .                                | 5 20        | 5 20        |
| Ditto, single, buckstitched ( <i>perpuntadas</i> ) . . . . .                                      | 9 36        | 9 36        |
| Ditto, double . . . . .   | 9 36        | 9 36        |
| Reins alone, for driving horses:  |             |             |
| Plain:  |             |             |
| For one horse . . . . .   | pair        | 1 82        |
| For two horses . . . . .  | 3 64        | 3 64        |
| Buckstitched ( <i>perpuntadas</i> ):  |             |             |
| For one horse . . . . .   | 2 60        | 2 60        |
| For two horses . . . . .  | 4 68        | 4 68        |
| Halters ( <i>tiendas</i> ) of gressed leather . . . . .   | 0 21-60     | 0 21-60     |
| Trappings and harness (complete or not):  |             |             |
| With buckles of iron, black or tinued:  |             |             |
| For one horse . . . . .   | each        | 13 00       |
| For two horses . . . . .  | 23 10       | 23 10       |
| With buckles, covered, bronzed, plated, nickelled, or of other metals:                            |             |             |
| For one horse . . . . .   | each        | 31 20       |
| For two horses . . . . .  | 52 00       | 52 00       |
| North American, for light American coaches:   |             |             |
| For one horse . . . . .   | 6 24        | 6 24        |
| For two horses . . . . .  | 12 48       | 12 48       |
| Saddles of all kinds . . . . .  | 6 24        | 6 24        |

| Articles.  | Rates of Duty. |       | Articles.   | Rates of Duty. |         |
|--|----------------|-------|---|----------------|---------|
|  | Pesos.         | Cts.  |   | Pesos.         | Cts.    |
| ad-bags of leather, of not more than 25 centimetres:—                | dozen          | 0 81  | Manufactured in the form of horse-shoes, rings, tyres for carriage and cart wheels, bands for saws, etc. ....                   | kilog.         | 0 10-50 |
| Common quality .....   | 1 62           |       | Manufactured in the form of automobile tyres ( <i>llantas</i> ) ..  | kilog.         | 0 54    |
| Medium quality .....   | 3 24           |       | Boots and shoes:—   |                |         |
| Fine quality .....   | 42 %           |       | Of cloth, with caoutchouc soles:—   |                |         |
| Of boots, manateaux and bags, of leather, for carrying in the hand:— |                |       | For infants .....   | dozen          | 2 10    |
| From 26 to 35 centimetres .....                                      | each           | 0 84  | For children .....  | "              | 2 52    |
| From 36 to 45 centimetres .....                                      | "              | 1 68  | For women and men .....   | "              | 5 04    |
| From 46 to 55 centimetres .....                                      | "              | 2 31  | Of caoutchouc ( <i>caucho</i> ), including weight of receptacle ..  | kilog.         | 0 32-50 |
| From 56 to 65 centimetres .....                                      | "              | 3 36  | Of cloth and rubber, with sole of rubber:—  |                |         |
| Of greater size .....  | "              | 42 %  | Up to 25 centimetres .....  | dozen          | 1 26    |
| Of smaller size .....  | "              | 21 00 | Of greater size .....   | "              | 2 94    |
| Of boots for men .....   | "              | 10 50 | Of rubber ( <i>hule</i> ) and felt:—  |                |         |
| Of boots for men .....   | "              | 8 40  | For children .....  | "              | 1 26    |
| Of boots for men .....   | "              | 9 24  | For infants .....   | "              | 0 63    |
| Of boots for men .....   | "              | 7 56  | For women .....   | "              | 1 68    |
| Of boots for men .....   | "              | 4 62  | For men .....   | "              | 2 10    |
| Of boots for men .....   | "              | 2 94  | Soles and wadis of rubber for boots, with or without insertions of cloth .....  | kilog.         | 0 42    |
| Of boots for men .....   | "              |       | Flexible tubes of rubber and asphalt for electrical purposes ..   | kilog.         | 0 09-45 |
| Of boots for men .....   | "              |       | Cases for guns, made of rubbered cloth .....  | each           | 0 78    |
| Of boots for men .....   | "              |       | Capes of waterproof or rubber cloth, with or without hood, for men or women, and overcoats and ponchos of the same cloths ..... | each           | 2 52    |
| Of boots for men .....   | "              |       | Collars of rubber ( <i>caucho</i> ) .....   | dozen          | 0 34    |
| Of boots for men .....   | "              |       | Leggings of rubber or waterproofed cloth .....  | pair           | 0 65    |
| Of boots for men .....   | "              |       | Cuffs of rubber ( <i>caucho</i> ) .....   | dozen          | 0 67-50 |
| Of boots for men .....   | "              |       | Elastic cords for physical exercises .....  | dozen          | 1 59    |
| Of boots for men .....   | "              |       | Match boxes of rubber:—   |                |         |
| Of boots for men .....   | "              |       | Common quality .....  | "              | 0 27    |
| Of boots for men .....   | "              |       | Medium or fine quality .....  | "              | 0 81    |
| Of boots for men .....   | "              |       | Erasing rubber, and rubber for cleaning razors .....  | kilog.         | 0 10-50 |
| Of boots for men .....   | "              |       | Rubber in cord, and rubber for hose or slings, and rubbers and tubes for vaporisers .....                                       | kilog.         | 0 67-50 |
| Of boots for men .....   | "              |       | Liquid rubber, in any receptacle (including weight of same) ..  | kilog.         | 0 13-50 |
| Of boots for men .....   | "              |       | Toys of vulcanised or elastic rubber .....  | "              | 0 32-40 |
| Of boots for men .....   | "              |       | Rubber stamps, complete or not .....  | dozen          | 2 70    |
| Of boots for men .....   | "              |       | Tobacco pouches of rubber, common .....   | "              | 0 27    |
| Of boots for men .....   | "              |       | Braids or elastic cords:—   |                |         |
| Of boots for men .....   | "              |       | With silk .....   | kilog.         | 1 35    |
| Of boots for men .....   | "              |       | Of cotton .....   | "              | 0 81    |
| Of boots for men .....   | "              |       | Boot elastics:—   |                |         |
| Of boots for men .....   | "              |       | With silk .....   | "              | 0 81    |
| Of boots for men .....   | "              |       | Other .....   | "              | 0 54    |
| Of boots for men .....   | "              |       | Tubes, pipes, hose, angles and joints, of rubber:—  |                |         |
| Of boots for men .....   | "              |       | Without insertions of cloth, with the exception of those of English sheet or its imitations .....                               | kilog.         | 0 27    |
| Of boots for men .....   | "              |       | With insertions of cloth, and with or without wire ..   | "              | 0 16-20 |
| Of boots for men .....   | "              |       | Drugs and wares:—   |                |         |
| Of boots for men .....   | "              |       | Gutta-percha cloth, and gutta-percha for dentists ..  | "              | 0 67-50 |
| Of boots for men .....   | "              |       | Gutta-percha manufactures .....   | "              | 0 54    |
| Of boots for men .....   | "              |       | Rubber balls ( <i>globoles</i> ):—  |                |         |
| Of boots for men .....   | "              |       | With mouthpiece of wood or bone .....   | "              | 1 62    |
| Of boots for men .....   | "              |       | Without mouthpiece .....  | "              | 0 54    |
| Of boots for men .....   | "              |       | 19.—PAPER, STATIONERY AND BOOKS.  |                |         |
| Of boots for men .....   | "              |       | Fibre or wool pulp for the manufacture of paper .. 100 kilog.   | "              | 0 15    |
| Of boots for men .....   | "              |       | Paper:—   |                |         |
| Of boots for men .....   | "              |       | Coloured or white paper for wrapping; brown paper, straw paper and paper for bags .....   | kilog.         | 0 08-16 |
| Of boots for men .....   | "              |       | Common white for newspapers, in rolls or reams ..   | "              | 0 02-12 |
| Of boots for men .....   | "              |       | White for books, for insoles of boots .....   | "              | 0 06-75 |
| Of boots for men .....   | "              |       | White for books; and writing paper, of all kinds and qualities, including coloured paper for office use ..                      | kilog.         | 0 04-30 |
| Of boots for men .....   | "              |       | Paper for lining .....  | "              | 0 04-05 |
| Of boots for men .....   | "              |       | Wall paper:—  |                |         |
| Of boots for men .....   | "              |       | Coloured .....  | "              | 0 06-75 |
| Of boots for men .....   | "              |       | Common, gilt, silvered, or bronzed .....  | "              | 0 18-90 |
| Of boots for men .....   | "              |       | Stamped or imitation leather, varnished or not ..   | "              | 0 16-20 |
| Of boots for men .....   | "              |       | Ditto, gilt, silvered, or bronzed .....   | "              | 0 40-50 |
| Of boots for men .....   | "              |       | Ditto, <i>ayunado</i> , ungilt .....  | "              | 0 27    |
| Of boots for men .....   | "              |       | Ditto, gilt, silvered or bronzed .....  | "              | 0 48-60 |
| Of boots for men .....   | "              |       | Albuminised, especially that for photography, including weight of tin .....   | kilog.         | 0 54    |
| Of boots for men .....   | "              |       | Glaze paper .....   | "              | 0 16-20 |
| Of boots for men .....   | "              |       | Filter paper .....  | "              | 0 06-75 |
| Of boots for men .....   | "              |       | Oiled paper for copyists; blotting paper and so-called hygienic paper .....   | kilog.         | 0 08-10 |
| Of boots for men .....   | "              |       | Tissue paper, coloured, and others not mentioned ..   | "              | 0 10-80 |
| Of boots for men .....   | "              |       | Metallic (enamel) paper, white or coloured ..   | "              | 0 40-50 |
| Of boots for men .....   | "              |       | Ferro-prussiate paper and other paper specially prepared for copying plans .....  | kilog.         | 0 16-20 |
| Of boots for men .....   | "              |       | Paper in strips or discs for telegraphs or indicators ..  | kilog.         | 0 04-05 |
| Of boots for men .....   | "              |       | Transparent paper for windows, called <i>glacier</i> .....  | "              | 0 43-20 |
| Of boots for men .....   | "              |       | Perforated, for bouquets, boxes, pastilles or other ornaments ..  | "              | 0 27    |
| Of boots for men .....   | "              |       | For purposes .....  | "              | 0 10-50 |
| Of boots for men .....   | "              |       | Carbon paper, ordinary, for hand tracing ..   | "              | 0 14-50 |
| Of boots for men .....   | "              |       | Carbon paper for writing machines (typewriters) ..  | "              | 0 14-50 |
| Of boots for men .....   | "              |       | Cardboard:—   |                |         |
| Of boots for men .....   | "              |       | Not covered, straw yellow, grey, made from paper and that made from mechanical wood pulp, common ..                             | "              | 0 01-62 |
| Of boots for men .....   | "              |       | Ditto, covered, and pasteboard of all other materials, up to fine quality .....   | kilog.         | 0 03-24 |
| Of boots for men .....   | "              |       | Cut and prepared for further manipulation for the manufacture of receptacles or printed .....                                   | kilog.         | 0 01-05 |
| Of boots for men .....   | "              |       | Printed, for lotteries, loose .....   | "              | 0 05-40 |
| Of boots for men .....   | "              |       | For the manufacture of playing cards .....  | "              | 0 05-40 |
| Of boots for men .....   | "              |       | Millboard of all kinds .....  | "              | 0 05-40 |
| Of boots for men .....   | "              |       | Cards ( <i>tarjetas</i> ):—   |                |         |
| Of boots for men .....   | "              |       | Blank cards of all kinds .....  | "              | 0 13-50 |
| Of boots for men .....   | "              |       | Congratulatory cards of all kinds plain .....   | "              | 0 40-50 |

† The duty is reduced by 30 per cent. if these articles are made of white vulcanised india rubber.

† The Law of Feb. 21, 1917 (No. 16,220) provides that paper in reams on reels for newspapers shall be exempt from the payment of Customs duty.

## PAPER, STATIONERY AND BOOKS—continued.

| Articles.  | Rate of Duty.                                     | Articles.   | Rate of Duty. |
|--|---|---|---------------|
| Cards of pasteboard with applications of celluloid, silk or plush. . . . .   | 0 54  | Photographs on cards, of all sizes, with or without inscriptions . . . . .  | 0 81          |
| Cards with inscriptions, for photographs . . . . .   | 0 27  | Phototypes . . . . .  | 1 26          |
| Postcards: . . . . .   |   | Parchment, all kinds . . . . .  | 1 05          |
| Without inscription, other than the usual printed matter . . . . .   |   | Pencil-sharpeners and lead-carriers (automatic or mechanical) of common metals, combined or not with wood, of ebonite or of other materials . . . . . | 1 26          |
| Sensitized for photographs . . . . .   | 0 42  | Ditto, uncombined, and all kinds of pencils for paper, including so-called pastel pencils ( <i>ad pastel</i> ) . . . . .                              | 0 34          |
| Ditto, with applications of silk or mixed silk . . . . .   | 0 54  | Slate pencils . . . . .   | 0 27          |
| Playing cards . . . . .  | 1 05  | Pencils of chalk or colored earths . . . . .  | 0 06          |
| Note.—Playing cards are also subject to an excise duty at the rate of 40 pesos (paper currency) per gross of packs . . . . .   | 10 20   | Pencils of charcoal . . . . .   | 0 13          |
| Book and shoe stiffenings of cardboard . . . . .   | 0 04-05   | Carpenters' pencils . . . . .   | 0 13          |
| Wads, for boots and shoes, of uncovered pasteboard . . . . .   | 0 04-05   | Writing ink, black or coloured, in any condition, including the exterior receptacle . . . . .   | 0 02          |
| Lampshades of paper or pasteboard, with or without frame . . . . .   | 0 10-80   | Printing ink: . . . . .   |               |
| Vessels for electric batteries or accumulators, of papier-mâché or other similar materials . . . . .   | 0 06-75   | In wooden casks or iron drums . . . . .   | 0 04          |
| Cases for shotguns, of pasteboard covered with leather or rubberized cloth . . . . .   | 5 20  | In boxes or jars of sheet metal; also lithographic ink (including the weight of the receptacle) . . . . .   | 0 13          |
| Paper bags, with or without printed matter . . . . .   | 0 09-15   | Ink for marking garments: . . . . .   |               |
| Empty match boxes of pasteboard . . . . .  | 0 29-40   | In small bottles . . . . .  | 0 32          |
| Cases or boxes for hats, spectacles, razors, etc., of pasteboard . . . . .   | 0 16-20   | In small bottles, with wooden box . . . . .   | 0 54          |
| Boxes of pasteboard for sweetmeats and similar articles . . . . .  | 0 10-50   | Indian ink . . . . .  | 0 27          |
| Ditto, ornamented with silk . . . . .  | 1 08  | In small bottles . . . . .  | 0 27          |
| Pads of blotting paper, common, for writing desks . . . . .  | 0 08-10   | In small casks . . . . .  | 0 27          |
| Old-uses of paper . . . . .  | 0 18-90   | Steel pens for writing, or pens of other metal . . . . .  | 0 67          |
| Cigar cases of paper . . . . .   | 0 27  | Fountain pens . . . . .   | 1 35          |
| Drawings or designs and models for embroidery or tracing, in pasteboard or paper, and patterns for garments . . . . .  | 0 27  |   |               |
| Boxes of pasteboard for pills or powders (weight with package) . . . . .   | 0 27  | 20.—PAINTERS' COLOURS AND MATERIALS.  |               |
| Cases of pasteboard, lined with cloth ( <i>tapizado</i> ), for fancy goods, spectacles, cigar-holders, etc., for fancy . . . . .                                       | 0 21-60   | Paints: . . . . .   |               |
| Ditto, covered with leather . . . . .  | 0 67-50   | Paste-form: vermilion or cinnabar . . . . .   | 0 40          |
| Labels: . . . . .  | 1 08  | Paste-form (green): verligris and imperial, with copper base . . . . .  | 0 08          |
| For beverages, cigars, matches, pertumery, chemical products, etc.: . . . . .  |   | Paste-form, not otherwise mentioned . . . . .   | 0 08          |
| In one colour . . . . .  | 0 42  | In powder or lumps, not otherwise mentioned . . . . .   | 0 05          |
| In two or more colours (except phototypes) . . . . .   | 0 54-60   | In flasks ( <i>en poma</i> ) . . . . .  | 0 13          |
| Paper labels for prices, gummed or not . . . . .   | 0 29-40   | Liquid, all kinds, and those (in drums) for ships' bottoms (anti-corrosives) . . . . .  | 0 06          |
| Ditto, with inscriptions which indicate that they are for a special purpose . . . . .  | 0 42  | Liquid or paste-form, combined with varnish, and those called smalts . . . . .  | 0 12          |
| Paper labels of pasteboard for hanging up, all kinds . . . . .   | 0 10-50   | For marking sheep . . . . .   | 0 02          |
| Ditto, with inscriptions . . . . .   | 0 21  | With varnish, with base of naphtha or petroleum ether . . . . .   | 0 09          |
| Lanterns ( <i>faroles</i> ) of paper . . . . .   | 0 09-45   | Ultramarine blue and green . . . . .  | 0 02          |
| Flowers or parts of flowers, of paper (including weight of the box) . . . . .  | 0 40-50   | Prussian blue . . . . .   | 0 27          |
| Paper hat-covers ( <i>fundas</i> ) . . . . .   | 0 08-10   | Powder: baryta or impure sulphate of baryta for use in industries . . . . .   | 0 36          |
| Paper initials, for hats . . . . .   | 0 54  | Sulphate of baryta, or permanent white, for lithography . . . . .   | 0 02          |
| Lottery cards, in pasteboard boxes, sets of 24 cards, doz. sets . . . . .  | 0 63  | Carbonate, nitrate, chloride and hydrate of barium . . . . .  | 0 07          |
| Ditto, sets of 48 cards . . . . .  | 1 47  | Other barium compounds . . . . .  | 0 16          |
| Ditto, in wooden boxes . . . . .   | 2 10  | Zinc oxide (zinc white): . . . . .  |               |
| Paper capsules . . . . .   | 0 27  | Pure . . . . .  | 0 10          |
| Masks of pasteboard, without beard . . . . .   | 0 08-10   | Impure . . . . .  | 0 10          |
| Masks of pasteboard, with beard . . . . .  | 0 27  | Iron oxide, red (ochre), impure; ochres and earths containing iron, in general . . . . .  | 0 12          |
| Lamp or fire screens of paper . . . . .  | 0 27  | White lead (including weight of receptacle) . . . . .   | 0 10          |
| Purses of paper, very common . . . . .   | 0 13-50   | Varnishes, mixed with linseed oil, for lithography . . . . .  | 0 08          |
| Printed matter ( <i>imprecos</i> ): . . . . .  | 0 13-50   | All other kinds . . . . .   | 0 21          |
| Commercial, such as bills of exchange, cheques, policies, shares, stamps, letters of credit, etc., . . . . .   | 0 84  | Lacquers: . . . . .   |               |
| Commercial, such as invoices, memoranda, printed paper and envelopes, bills, receipts, etc., typographed in one colour . . . . .                                       | 0 25-30   | Dry, all kinds, of whatever colour or quality . . . . .   | 0 27          |
| Ditto, lithographed, stamped in copper or steel and in colours . . . . .   | 0 42  | With water, of whatever colour or quality . . . . .   | 0 08          |
| On cardboard, in inks, colours or chromes for advertisements or other uses, calendars, and backs for calendars, with or without blocks . . . . .                       | 0 25-30   | Liquid enamel, called <i>banana</i> varnish . . . . .   | 0 10          |
| Ditto, on millboard, in tickets or other forms, for advertisements, with or without inscriptions, except photographs . . . . .   | 0 42  | Putty, all kinds . . . . .  | 0 10          |
| Printed paper for advertisements, and ordinary printed cardboard, for advertisements, not mentioned above; also loose blocks for cut mirrors . . . . .                 | 0 10-50   |   |               |
| Cardboard portfolios, with or without brass or iron spring . . . . .   | 0 13-50   | 21.—DYEING MATERIALS.   |               |
| Printed books of all kinds, magazines, daily papers and scientific and literary periodicals, with or without illustrations, maps, and copy-books for schools . . . . . | Free  | Aufline: . . . . .  |               |
| Blank books and memorandum books, in paper covers, or bound in boards, including note-books bound in oil-cloth ( <i>ale</i> ) or boards . . . . .                      | 0 08-10   | Liquid . . . . .  | 0 10          |
| Blank books, bound in leather, leather boards, or cloth . . . . .  | 0 18-90   | Black . . . . .   | 0 20          |
| Note-books, bound, of slate, for the pocket . . . . .  | 0 10-50   | Other colours . . . . .   | 0 27          |
| Portrait albums, and covers for the same: . . . . .  | 0 03-40   | Carmine . . . . .   | 2 70          |
| With or without paper covers . . . . .   | 0 81  | Indigo . . . . .  | 40-50         |
| Common, with covers of velvet, cotton, plush or celluloid . . . . .  | 1 62  | Indigo carmine, liquid or paste . . . . .   | 0 20          |
| Medium quality, with covers of leather, beard, plush or velvet of silk, pure or mixed . . . . .  | 3 24  | Ochrel: . . . . .   |               |
| Fine, with covers of leather, beard or wood . . . . .  | 8 10  | Liquid and in paste . . . . .   | 0 06          |
| Ditto, with incrustations or ornamentations . . . . .  | 21 60   | Powder . . . . .  | 0 13          |
| For postcards: . . . . .   | 54 00   | Other colours . . . . .   | 2 16          |
| Of cloth . . . . .   | 0 67-50   | Co-bineal . . . . .   | 0 16          |
| Of paper or pasteboard . . . . .   | 0 40-50   | Catch . . . . .   | 0 10          |
| Ditto, with leather covers . . . . .   | 1 35  | Vegetable colouring materials: . . . . .  |               |
| With music . . . . .   | Dutiable according to kind, with a surtax of 25 % | Liquid (including <i>Breton</i> ) . . . . .   | 0 54          |
| Pictures for placards or advertisements, with wooden frame, common . . . . .   | 0 08-10   | In paste . . . . .  | 0 81          |
| Engravings: . . . . .  |   | In powder . . . . .   | 1 35          |
| Chromos, photographs, and prints of all kinds, in colours, on millboard, paper or pasteboard, up to medium quality . . . . .   | 0 81  | Dyes, special, for dyeing leather . . . . .   | 0 02          |
| Ditto, fine quality . . . . .  | 2 10  | Colouring berries of dyestuff . . . . .   | 0 40          |
|  |   | Yellow wool, Brazil wool, logwood, fustic and other woods, all kinds . . . . .  | 0 40          |
|  |   |   |               |
|  |   | 22. TANNING MATERIALS.  |               |
|  |   | Onk and similar bark . . . . .  | 0 03          |
|  |   | Catch, powdered or not . . . . .  | 0 04          |
|  |   | Samuel . . . . .  | 0 13          |
|  |   | Tannic acid . . . . .   | 0 17          |
|  |   | Industrial gallic acid . . . . .  | 0 27          |
|  |   | Tanning extracts, common, for use in the tanning industries, from 25 to 30-degrees Baumé, except extract of quebracho or <i>cehal</i> . . . . .       | ad val. 3%    |
|  |   |   |               |
|  |   | OILS, FATS, RESINS, ETC.  |               |
|  |   | 23.—GLUE AND GELATINE.  |               |
|  |   | Gelatin: . . . . .  |               |
|  |   | Fine and medium quality, any brand . . . . .  | 0 18          |
|  |   | Common quality . . . . .  | 0 10          |
|  |   | Fish glue or singlard . . . . .   | 1 08          |
|  |   | Agar-agar . . . . .   | 0 27          |
|  |   | Flinders, Cologne, or rabbit glue . . . . .   | 0 68          |
|  |   | Common glue ( <i>cola fuerte</i> ) . . . . .  | 0 04          |
|  |   |   |               |
|  |   | 24.—GLYCERINE.  |               |
|  |   | Glycerine of all kinds . . . . .  | 0 09          |



ARIFF.

| Articles.  | Rates of Duty.<br>Pesos, cts. | Articles.  | Rates of Duty.<br>Pesos, cts. |
|--|-------------------------------|--|-------------------------------|
| 25.—GREASE.  |                               | CHEMICAL PRIMARY MATERIALS AND CHEMICAL PRODUCTS.  |                               |
| ase (degras) for tanners (including weight of the immediate receptacle).....   | 0 01-20                       | 39.—ACIDS.   |                               |
| rication mineral greases.....  | 27%                           | Anhydrous:   |                               |
| rimaceti.....  | 0 27                          | In the form of gas.....  | 0 04-05                       |
| rin.....   | 0 08-60                       | Liquid.....  | 0 08-10                       |
| oils and similar products.....   | 0 21-60                       | Acetic acid.....   | 0 04-59                       |
| soline.....  |                               | Cacolytic acid, and salts thereof not specially mentioned.....   | 2 16                          |
| "yellow".....  | 0 05-40                       | kilog.....   | 0 07-40                       |
| Vtito, liquid or not, in bottles, boxes, or jars, antiseptic or not, all brands.....   | 0 16-20                       | Citric and tartaric acids.....   |                               |
| White or alba.....   | 0 10-80                       | Tannic acid, picric acid, and compounds thereof, also compounds of citric and tartaric acid, not specially mentioned.....  | 0 17-55                       |
| acid cream.....  | 0 18-90                       | Malic, succinic, and lactic acids, and compounds thereof not specified.....  | 0 54                          |
| zoline, all brands.....  | 0 81                          | Lactic and sulpho-lactic acids for industrial use, and impure phosphoric acid.....   | 0 03-24                       |
| ointments, unguents, and pomades in the form of specifics, liniments, and in any kind of receptacle, for medicinal or veterinary purposes..... | 0 81                          | Boric acid and salts thereof not specially mentioned.....  | 0 08-10                       |
| 26.—PETROLEUM AND MINERAL OILS.  |                               | Hydrochloric (muriatic), carbonic and sulphuric acids, crude.....  | 0 01-35                       |
| phtha, or crude petroleum and carburi.....   | Free                          | Hydrochloric acid, pure, for industrial use, in carboys (turrías).....   | 0 02-20                       |
| any tar oils.....  | 0 00-01                       | Nitric acid, pure, and hydrofluoric acid, and salts thereof not specified.....   | 0 13-50                       |
| rose.....  | 0 03-06                       | Nitric acid, crude.....  | 0 03-14                       |
| s.....   |                               | Formic, olvic, and oxalic acids, and salts thereof not specially mentioned.....  | 0 05-40                       |
| Mineral oils, not specified.....   | 0 05-40                       | Benzoic, salicylic, gallic, pyrogallic, and prussic acids, and compounds thereof not specially mentioned.....  | 0 54                          |
| Mineral oils put up in bottles.....  | 0 02-70                       | Gallic acid, industrial.....   | 0 27                          |
| Gruin and similar oils, benzine (unrectified), up to 12° C. boiling point.....   | 0 02-70                       | Chronic, dynamic, chrysophanic, glacial phosphoric acids, and compounds thereof not specified.....   | 1 06                          |
| Sphol and its compounds.....   | 0 4                           | Mineral and organic acids, not specified, and compounds thereof.....   | 0 81                          |
| sidues of impure petroleum.....  | 0 00-81                       | Oxmic acid.....  | 0 27                          |
| 27.—PITCH.   |                               | 40.—ALUM.  |                               |
| atural rock asphalt.....   | 10 kilogs. 0 00-40            | Potassic sulphate of aluminium (alun), not calcined.....   | 0 01-06                       |
| for road pitch or asphalt, for making pavements.....   | 0 00-20                       | Potassic sulphate of aluminium, calcined.....  | 0 05-40                       |
| phalt from Palestine, Barbados, etc.....   | 0 00-20                       | Sulphate of aluminium, crude.....  | 0 03-10                       |
| eral pitch.....  | 0 00-12                       | Chrome alum.....   | 0 01-42                       |
| 28.—RESINS.  |                               | 41.—AMMONIA AND SALTS THEREOF.   |                               |
| diponay.....   | 100 kilogs. 0 15              | Anhydrous ammonia, in cylinders, including weight of receptacle.....   | 0 03                          |
| dipot.....   | 0 02-70                       | Ammonia solution.....  | 0 06-75                       |
| sins.....  | 1 35                          | Bromine.....   | 0 21-60                       |
| Scammony and jalap.....  | 0 27                          | Carbonate.....   | 0 05-40                       |
| Others (except gum resins).....  |                               | Hydrochlorate and sulphate.....  | 0 04-05                       |
| 29.—SEED OILS.   |                               | Nitrate.....   | 0 15-50                       |
| ntouseed, rapeseed (colza), sesame, and mavaia oils.....   | 0 10-40                       | Fluoride.....  | 0 21-60                       |
| used oil, crude or boiled.....   | 0 10-24                       | Bibasic phosphate.....   | 0 54                          |
| 30.—TURPENTINE (OIL AND SPIRIT OF).  |                               | Valerianate.....   | 0 21-60                       |
| oeetian, Chiau, and other turpentine.....  | 0 08-10                       | Salts, not specially mentioned.....  | 0 13-50                       |
| il of turpentine.....  | 0 03-51                       | Ammoniacal phosphate of iron.....  | 0 13-50                       |
| 31.—WAX.   |                               | 42.—ARSENIC AND SALTS THEREOF.   |                               |
| nimal wax:   |                               | Anhydrous, all kinds (white arsenic).....  | 0 02-70                       |
| Yellow or black.....   | 0 13-50                       | Red and yellow arsenic.....  | 0 04-05                       |
| Bleached.....  | 0 24-30                       | Compounds and salts of arsenic, not specified.....   | 0 40-50                       |
| Vegetable wax.....   | 0 09-75                       | 43.—BLEACHING MATERIALS.   |                               |
| Mineral wax and ceresine.....  | 0 08-10                       | Chloride of lime.....  | 0 00-5                        |
| EARTHS, STONES, MINERALS, ETC.   |                               | 44.—BONE ASH.  |                               |
| 32.—CEMENT.  |                               | Calcined bones.....  | 0 02-70                       |
| ement:   |                               | 45.—BORAX.   |                               |
| In blocks.....   | 1 62                          | Sodium borate (borax).....   | 0 04-20                       |
| White.....   | 1 62                          | 46.—BROMINE AND IODINE.  |                               |
| Set (armado) for building purposes.....  | 0 00-81                       | Bromine.....   | 0 67-50                       |
| Hydraulic or Roman cement.....   | 0 29-70                       | Iodine.....  | 1 62                          |
| 33.—CLAYS.   |                               | 47.—COPPERAS (SULPHATES OF COPPER, IRON AND ZINC).   |                               |
| Kaolin, for industrial uses.....   | 10 kilogs. 0 00-60            | Copper sulphate:   |                               |
| ay, ground, or in powder, for enamelling (engazar) iron.....   | 0 2 16                        | Pure.....  | 0 21-60                       |
| Fire clay.....   | 0 60                          | Crude.....   | 0 13-50                       |
| Moulding clay or plastiline.....   | 0 81                          | Ammoniacal sulphate of copper.....   | 0 13-50                       |
| 34.—COAL, COKE, AND PATENT FUEL.   |                               | Iron sulphate, pure, and ammoniacal sulphate of iron.....  | 0 00-64                       |
| Coal and coke.....   | Free                          | Iron sulphate and persulphate, crude.....  |                               |
| 35.—GRAPHITE (PLUMBAGO).   |                               | Zinc sulphate:   |                               |
| Graphite (plumbago).....   | 0 01-35                       | Pure.....  | 0 10-80                       |
| 36.—LIME, CHALK, AND GYPSUM.   |                               | Crude.....   | 0 02-70                       |
| Lime.....  | 0 32-40                       | 48.—ETHERS.  |                               |
| Light carbonate of calcium (precipitated or prepared chalk).....   | 0 02-70                       | Acetic and nitric ethers.....  | 0 40-50                       |
| Natural calcium carbonate (chalk).....   | 0 00-60                       | Ethyl and sulphuric ethers.....  | 0 27                          |
| Sulphate of lime (gypsum in powder).....   | 0 00-30                       | Anesthetic ethylic ether, in vials or bottles.....   | 0 81                          |
| Oxide of calcium.....  | 0 02-70                       | Anesthetic ether.....  | 12 15                         |
| Tailors' chalk and billiard chalk, or without paper, weighed with the immediate receptacle.....  | 0 05-40                       | Hydrochloric and hydrobromic ethers, anesthetic, in vials or bottles.....  | 0 04-50                       |
| Chalk, for schools, weighed with the immediate receptacle.....   | 0 02-16                       | Fruit ethers, and all kinds of ethers not specified.....   | 1 35                          |
| 37.—MILLSTONES, GRINDSTONES, ETC.  |                               | 49.—MAGNESIA AND SALTS THEREOF.  |                               |
| Grindstones, round:  |                               | Magnesium oxide (calcined magnesia).....   | 0 21-60                       |
| Without framework.....   | 0 00-54                       | Carbonate of magnesium.....  | 0 06-10                       |
| With framework: also those for tanners or for sharpening scythes.....  | 0 01-35                       | Sulphate and carbonate of magnesium.....   | 0 00-61                       |
| Emery stones.....  | 0 05-40                       | Impure chloride of magnesium.....  | 0 01-35                       |
| Sharpening rods (chairs) of emery.....   | 0 27                          | Salts of magnesium not specially mentioned.....  | 0 13-50                       |
| Oil-stones, for sharpening razors or tools.....  | 0 03-24                       | 50.—PHOSPHORS.   |                               |
| Whetstones:  |                               | Ordinary phosphorus (including the weight of the receptacle and water in which kept).....  | 0 16-20                       |
| With or without ivory handle, fine quality.....  | 3 24                          | Amorphous (red) phosphorus.....  | 0 40-50                       |
| Of other classes, up to medium quality.....  | 0 81                          | 51.—POTASH AND SALTS THEREOF.  |                               |
| 38.—SLATE.   |                               | Nitrate of potash, crude, and also nitrate of potash not chemically pure, destined for industrial purposes, imported in barrels or sacks (including weight of receptacle)..... | 0 75                          |
| Roofing slates, of 2 or 3 millimetres thickness.....   | sq. metre 0 10-40             |  |                               |
| Artificial slate.....  | 0 01-35                       |  |                               |
| Slates for billiard tables, worked or not.....   | 0 94-50                       |  |                               |
| Slate in pieces, for chimneys.....   | 0 01-62                       |  |                               |

CHEMICAL PRIMARY MATERIALS AND CHEMICAL PRODUCTS.

| Articles.   | Rates of Duty. | Pesos, etc. | Articles.  | Rates of Duty. | Pesos, etc. |
|---|----------------|-------------|--|----------------|-------------|
|   |                |             |  |                |             |
| Bichromate, chloride, hydrate (caustic potash), sulphate, carbonate, silicate and sulphide, crude, . . . . .  | kilog.         | 0 04-05     | Cods' tongues (including the receptacle) . . . . .   | kilog.         | 0 01        |
| Ditto (except hydrate), pure, . . . . .   | net "          | 0 16-20     | Fish (trijos) of cod or any other fish . . . . .   | "              | 0 01        |
| Tartrate and bitartrate (cream of tartar) and "Seignet" salt, . . . . .   | kilog.         | 0 13-50     | Shrimps, dried (including the receptacle) . . . . .  | "              | 0 01        |
| Oxalates, prussiates, permanganates, and hydrate, pure . . . . .  | net "          | 0 13-50     | Stockfish, in bales (including the receptacle) . . . . .   | "              | 0 01        |
| Sulphite, nitrate, arseniates, cyanide and hydrate, pure . . . . .  | "              | 0 13-50     | Sardines in oil or sauce, boned or not (including the receptacle) . . . . .  | kilog.         | 0 00        |
| Glycerophosphate . . . . .  | "              | 0 13-50     | Oysters preserved (including the receptacle) . . . . .   | "              | 0 00        |
| Bromide and hyposulphite . . . . .  | "              | 0 32-40     | Preserves of fish and shellfish, in whatever manner prepared (including the receptacle) . . . . .  | kilog.         | 0 20        |
| Iodide . . . . .  | "              | 1 35        | Caviar (including the receptacle) . . . . .  | "              | 0 03        |
| Bisulphite . . . . .  | "              | 0 10-80     | Anchovy paste (including the receptacle) . . . . .   | "              | 0 04        |
| Salts, not specified . . . . .  | "              | 0 16-20     |  |                |             |
| Chlorate of potash (medicinal), compressed, or in the form of tablets or pastilles, in boxes, tubes, or bottles, not containing more than 100 . . . . .   | dozen          | 0 54        | 62.—HOPS.  |                |             |
|   |                |             | Hops (including weight of receptacle) . . . . .  | "              | 0 00        |
| 52.—SACCHARIN.  | net kilog.     | 1 35        | 63.—MEAT—ANIMALS, LIVING, FOR FOOD.  |                |             |
| 53.—SODA AND SALTS THEREOF.   |                |             | Animals of all kinds, subject to compliance with the requirements of the Sanitary Laws with regard to animals . . . . .  |                | Free        |
| Chloride (pure), neutral, bichromate, sulphite, phosphate and silicate (dry) . . . . .  | kilog.         | 0 02-70     | 64.—MEAT, FRESH.   |                |             |
| Arsenates and hydrate (pure) . . . . .  | net "          | 0 13-50     | Fresh meat . . . . .   |                | Not speci   |
| Chlorate and oxalate . . . . .  | "              | 0 05-40     | 65.—MEAT—BACON AND HAMS.   |                |             |
| Borate (borax) . . . . .  | "              | 0 04-20     | Bacon (including weight of wrapper) . . . . .  | kilog.         | 0 20        |
| Glycerophosphate, carbonate, hyposulphite, benzoate, bromide, silicate, sulphocarbonate and tannate . . . . .   | net kilog.     | 0 54        | Ham (including weight of wrappers) . . . . .   | "              | 0 26        |
| Carbocate, soda ash, solvay soda, silicate and nitrate, for industrial use (including the weight of the receptacle) . . . . .                             | 100 kilogs.    | g 0 15      | 66.—MEAT, SALTED OR OTHERWISE PRESERVED (EXCEPT BACON AND HAMS).   |                |             |
| Crude sulphate and hydrate (caustic soda) . . . . .   | "              | 0 25        | Meat, salted, in casks . . . . .   | kilog.         | 0 02        |
| Bicarbonate and hyposulphite, for industrial uses . . . . .   | kilog.         | 0 06-81     | Preserved meat, with or without truffles (including the receptacle) . . . . .  | kilog.         | 0 21        |
| Sulphites, crude . . . . .  | 100 kilogs.    | 0 15        | Sausages in all forms, including mortadela (including the receptacle) . . . . .  | kilog.         | 0 31        |
| Sulphides, crude for industrial use . . . . .   | kilog.         | 0 04-05     | 67.—MINERAL WATERS.  |                |             |
| Compounds, not specified . . . . .  | net "          | 0 01-35     | Ginger ale . . . . .   | dozen bottles  | 0 54        |
| Bicarbonate of soda (medicinal), compressed or in the form of tablets, etc., in boxes, tubes, or bottles, not containing more than 100 . . . . .          | dozen          | 0 54        | Soda water . . . . .   | "              | 0 43        |
| 54.—SULPHUR.  |                |             | " "Refrescos" . . . . .  | "              | 0 15        |
| Crude sulphur, in lumps . . . . .   | 100 kilogs.    | g 0 07-50   | In bottles . . . . .   | bottle         | 0 54        |
| Sulphur, in powder, or roll sulphur . . . . .   | "              | g 1 62      | Made with soda, in bottles . . . . .   | dozen bottles  | 0 54        |
|   |                |             | Note.—The bottles referred to above are those containing more than $\frac{1}{2}$ up to 1 litre. Larger bottles pay in proportion.  |                |             |
| ARTICLES OF FOOD.   |                |             | Medicinal mineral waters in general:   |                |             |
| 55.—ALE AND BEER.   |                |             | In bottles containing up to $\frac{1}{2}$ litre . . . . .  | dozen          | 0 08        |
| Beer in casks . . . . .   | litre          | 0 07-18     | In bottles containing from $\frac{1}{2}$ to 1 litre . . . . .  | "              | 0 16        |
| Bottled beer . . . . .  | both           | 0 10-30     | In bottles containing from $\frac{1}{2}$ to 1 litre . . . . .  | "              | 0 24        |
| Note.—The privilege is levied on each bottle containing from 501 millilitres, up to 1 litre. Bottles containing more than 1 litre will pay in proportion. |                |             | 68.—MUSTARD.   |                |             |
| 56.—BUTTER AND MARGARINE.   |                |             | So-called English mustard, in jars, packets, or bottles (including the receptacle) . . . . .   | kilog.         | 0 10        |
| Butter (including weight of tin) . . . . .  | kilog.         | 0 11        | So-called French mustard, in jars, packets, or bottles (including the receptacle) . . . . .  | kilog.         | 0 10        |
| 57.—CHEESE.   |                |             | So-called French mustard, in barrels . . . . .   | g 0 10         |             |
| Cheese . . . . .  | kilog.         | g 0 20-80   | Cream mustard (including receptacle) . . . . .   | "              | 0 08        |
| 58.—COCOA AND CHOCOLATE.  |                |             | 69.—PICKLES AND SAUCES.  |                |             |
| Cocoa in the bean (including the weight of the sack) . . . . .  | kilog.         | 0 02-40     | Olives:  |                |             |
| Cocoa husks . . . . .   | "              | 0 00-25     | In oil, stuffed or not (including receptacle) . . . . .  | "              | 0 08        |
| Cocoa mixed with oats and similar products . . . . .  | "              | 0 26-60     | In brine, in glass receptacles (including weight of same) . . . . .  | "              | 0 05        |
| Chocolate:  |                |             | Pressed or not, in any other receptacle (including weight of same) . . . . .   | kilog.         | 0 03        |
| In paste, including weight of wrappings or boxes . . . . .  | "              | 0 31-20     | Capers:  |                |             |
| In powder (cocoa), including weight of the receptacle . . . . .   | "              | 0 37        | In glass receptacles (including weight of same) . . . . .  | "              | 0 08        |
| 59.—COFFEE AND COFFEE SUBSTITUTES.  |                |             | In wooden barrels or tins (including receptacles) . . . . .  | "              | 0 06        |
| Coffee in the bean, with or without husk, including weight of sack . . . . .  | kilog.         | 0 03-24     | Chervil:   |                |             |
| Ground coffee, including weight of the receptacle . . . . .   | "              | 0 06-48     | Or green vegetables in brine (including receptacle) . . . . .  | "              | 0 02        |
| Coffee mixed with chicory . . . . .   | "              | 0 02-66     | Preserved (including receptacle) . . . . .   | "              | 0 08        |
| In packets (including weight of packets) . . . . .  | "              | 0 02-18     | Preserved vegetables in tins, flasks, or bottles (including weight of same) . . . . .  | kilog.         | 0 12        |
| Coffee mixed with barley or malt, weighed with box or packet . . . . .  | kilog.         | 0 08-60     | Pickles:   |                |             |
| Bulbs of the chicory plant . . . . .  | "              | 0 01-08     | In bottles (including same) . . . . .  | "              | 0 10        |
| Coffee made from acorns ( <i>caf  de bellotas</i> ), all kinds . . . . .  | "              | 0 06-75     | In barrels or tins (including receptacle) . . . . .  | "              | 0 07        |
| 60.—CONFECTIONERY.  |                |             | Sauces, English and the like, in bottles (including weight of same) . . . . .  | kilog.         | 0 16        |
| Biscuits and small crackers, all kinds and all other cakes (including the receptacle) . . . . .   | kilog.         | 0 15-60     | 70.—RICE.  |                |             |
| Ship-biscuit (including the bag) . . . . .  | "              | 0 02-16     | Rice (including weight of sack) . . . . .  | kilog.         | 0 02        |
| Confectionery, caramels, bonbons and pastilles (including the interior receptacle) . . . . .  | kilog.         | 0 27        | Rice, unhusked (including weight of sack) . . . . .  | "              | 0 00        |
| Sweetmeats ( <i>dulces</i> ) and nougat of all kinds (including the receptacle) . . . . .   | kilog.         | 0 26        | Semolina . . . . .   |                | Free        |
| Jellies, condensed or concentrated (including the receptacle) . . . . .   | kilog.         | 0 21-60     | 71.—SALT.  |                |             |
| Honey, all kinds, refined or not . . . . .  | "              | 0 05-30     | Rock salt for industrial use . . . . .   | 100 kilog.     | 0 40        |
| Fruits:   |                |             | Salt for sea baths ( <i>ba os de mar</i> ) . . . . .   | kilog.         | 0 02        |
| Canied, all kinds (including the receptacle) . . . . .  | "              | 0 26        | Common salt . . . . .  | hectolitre     | 0 21        |
| Preserved in their juice, or in syrup (including the receptacle) . . . . .  | kilog.         | 0 25-90     | Fine salt:   |                |             |
| Preserved in water, in tins or glass bottles (including the receptacle) . . . . .   | "              | 0 15-60     | In casks or sacks (including receptacle) . . . . .   | kilog          | 0 01        |
| Preserved in spirits, put up in any form of receptacle (including the receptacle) . . . . .   | kilog.         | 0 15-16     | In glass jars (including weight of same) . . . . .   | "              | 0 02        |
| Preserved in liquors, put up in any form of receptacle (including the weight of the receptacle) . . . . .   | kilog.         | 0 16        | 72. SPIRITS.   |                |             |
| 61.—FISH.   |                |             | NOTE.  |                |             |
| Fresh fish . . . . .  | Free           |             | Spirituous beverages of an alcoholic strength exceeding the limits specified below pay a surtax of 1 centavo per litre for each degree or fraction thereof in excess of the respective maximum.  |                |             |
| Fish in brine, or pressed, in drums or tins (including the receptacle) . . . . .  | kilog.         | 0 04-30     | "Bottles" are those of a capacity of from 501 millilitres to 1 litre; half-bottles, those containing from 260 to 500 millilitres; quarter-bottles, those containing up to 260 millilitres. Bottles of a capacity of more than 1 litre pay in proportion. |                |             |
| Herrings, smoked:   |                |             | Brandy ( <i>Aguardiente</i> ) not exceeding 70 :   |                |             |
| In kegs (including the receptacle) . . . . .  | "              | 0 05-40     | In casks or demijohns . . . . .  | litre          | 0 08        |
| In boxes (including the weight of same) . . . . .   | "              | 0 08-60     | In bottles containing from 0-501 to 1 litre . . . . .  | bottle         | 0 25        |
| Cod, and other similar fish . . . . .   | "              | 0 04-28     | Anise spirit, not exceeding 50 :   |                |             |
| Cod, etc. cut up (including the receptacle) . . . . .   | "              | 0 06-40     | In casks or demijohns . . . . .  | litre          | 0 28        |
|   |                |             | In bottles . . . . .   | bottle         | 0 33        |
|   |                |             | Arrack, not exceeding 50 :   |                |             |
|   |                |             | In casks or demijohns . . . . .  | litre          | 0 28        |
|   |                |             | In bottles . . . . .   | bottle         | 0 33        |

| Articles.  | Rates of Duty. | Pesos. cts. | Articles.  | Rates of Duty. | Pesos. cts. |
|--|----------------|-------------|--|----------------|-------------|
|  |                |             |  |                |             |
| mac, not exceeding 50°: .....  | litre          | 0 28-70     | Swords, sabres, or rapiers, all kinds: .....                       | each           | 0 75        |
| n casks or demijohns: .....  | bottle         | 0 33½       | Common sabres for troops .....                                     | dozen          | 0 70        |
| n bottles: .....   | litre          | 0 28-70     | Fencing sabres (of iron or steel) .....                            | pair           | 1 04        |
| n casks or demijohns: .....  | bottle         | 0 34        | Foils, all kinds .....   | each           | 0 07-80     |
| n bottles: .....   | litre          | 0 28-50     | Blades: .....  | each           | 0 26        |
| m, not exceeding 50°: .....  | bottle         | 0 34        | For foils .....  | dozen          | 1 04        |
| n casks or demijohns: .....  | litre          | 0 20-30     | For fencing sabres or broad swords .....                           | each           | 0 01-04     |
| ne brandy, not exceeding 70°: .....                                    | bottle         | 0 25½       | For sabres, swords, or rapiers .....                               | centimetre     | 0 78        |
| n casks or demijohns: .....  | litre          | 0 33-50     | For poniards, daggers, and sword-canes .....                       | each           | 0 09-34     |
| n bottles: .....   | bottle         | 0 23-20     | Cutlasses or short sabres, with brass hilts .....                  | centimetre     | 2 43        |
| n, not exceeding 50°: .....  | litre          | 0 33-50     | Poniards and daggers, with or without sheath .....                 | each           | 1 46        |
| Aromatic, in bottles: .....  | kilog.         | 0 23-20     | With handles of ivory, mother-of-pearl, or tortoise-shell .....    | kilog.         | 0 02-34     |
| n casks or demijohns: .....  | litre          | 0 30-60     | Others: .....  | centimetre     | 2 43        |
| n bottles: .....   | bottle         | 0 30-75     | Fence guards, wire .....   | dozen          | 3 90        |
| n, not exceeding 68°: .....  | litre          | 0 29-60     | Hilts: .....   | each           | 5 24        |
| n casks or demijohns: .....  | bottle         | 0 34½       | For foils .....  | each           | 5 24        |
| n bottles: .....   | litre          | 0 35½       | For fencing sabres, swords, or broad swords .....                  | each           | 5 24        |
| n, up to 50°, in bottles: .....  | bottle         | 0 34½       | 80.—BLACKING.  |                |             |
| " Grande Charteuse " .....   | litre          | 0 34½       | Blacking in paste .....  | kilog.         | 0 05-40     |
| Other liquors, fine quality .....                                      | litre          | 0 34½       | Liquid blacking .....  | litre          | 0 08-10     |
| Common quality, including appetisers with base of alcohol .....        | bottle         | 0 33½       | 81.—BRAN.  |                |             |
| Common quality, including appetisers with base of alcohol .....        | litre          | 0 29-90     | Not specified  |                |             |
| n casks or demijohns: .....  | bottle         | 0 10½       | 82.—CANDLES.   |                |             |
| n, in bottles .....  | litre          | 0 15-50     | Candles of all kinds: .....  |                |             |
| In bottles containing not more than 1 litre .....                      | bottle         | 0 16½       | Of stearin, tallow, paraffin, or mixtures of these materials ..... | kilog.         | 0 10-90     |
| 73.—SUGAR, GLUCOSE, AND MOLASSES.                                      |                |             | Of wax, spermaceti, or other classes .....                         | each           | 0 27        |
| Refined sugar, or sugar of 96 degrees polarisation or more .....       | kilog.         | 0 08-76     | 83.—CARTS AND CARRIAGES.   |                |             |
| Refined sugar, or sugar of less than 96 degrees polarisation .....     | kilog.         | 0 06-72     | North American carriages: .....                                    |                |             |
| (including the weight of the sack) .....                               | kilog.         | 0 09-45     | With four wheels: .....  | each           | 33 80       |
| Like sugar .....   | kilog.         | 0 13-50     | For six or more persons .....                                      | each           | 62 40       |
| Like sugar or glucose, and caramel sugar .....                         | kilog.         | 0 09-70     | For four persons .....   | each           | 52 00       |
| 74.—TEA.   |                |             | With two wheels: .....   | each           | 41 60       |
| Tea of all kinds .....   | kilog.         | 0 21-20     | For more than two persons .....                                    | each           | 15 60       |
| 75.—VINEGAR.   |                |             | For two persons .....  | each           | 6 24        |
| Vinegar: .....   | litre          | 0 01-62     | Carriages for the road, carriage frames, without body, known ..... | each           | 41 60       |
| In casks or demijohns: .....   | bottle         | 0 02½       | as sulkeys, two wheels .....                                       | each           | 41 60       |
| In bottles (litre bottles) .....                                       | bottle         | 0 02½       | Racing sulkeys .....   | each           | 116 00      |
| 76.—WHEAT.   |                |             | Landais or vis-à-vis .....   | each           | 312 00      |
| Wheat for seed .....   | Free           |             | Coupees .....  | each           | 208 00      |
| 77.—WHEAT FLOUR.   |                |             | Victorias .....  | each           | 10 00       |
| Wheat flour, in sacks or casks: .....                                  | Free           |             | Tilburys or brakes .....   | each           | 12 75       |
| 78.—YEAST.   |                |             | Automobile carriages and carts .....                               | ad val.        | 12 75       |
| Yeast .....  | Not specified  |             | Accessories and spare parts for automobiles .....                  | kilog.         | 0 24        |
| MISCELLANEOUS ARTICLES.  |                |             | Hoods .....  | each           | 0 24        |
| 79.—ARMS, AMMUNITION AND EXPLOSIVES.                                   |                |             | Chambers .....   | each           | 0 30        |
| Note.—Unfinished arms are dutiable as finished arms.                   |                |             | Bobbins and magnets .....  | each           | 0 26-80     |
| Rifles, carbines, or short carbines, of any class or system each ..... | 6 24           |             | Kerosene lamps .....   | each           | 29 40       |
| alcohol or " Monte Cristo " rifles (Flanbert system) from 6 to .....   | 2 08           |             | Acetylene lamps .....  | each           | 0 13-20     |
| 9 mm., and also spring and compressed air-guns .....                   | 4 16           |             | Parts for the motor (valves, springs, etc.) .....                  | each           | 0 07-20     |
| Repeating shot-guns: .....   | 0 78           |             | Carriage parts (axles, gears, covers, brakes, etc.) .....          | each           | 0 15-60     |
| Single barrel .....  | 1 56           |             | Pumps .....  | each           | 0 30        |
| Double barrel .....  | 3 64           |             | Hoodies .....  | each           | 0 30        |
| Shot-guns, central-fire system .....                                   | 3 20           |             | Carriage bodies, unfinished: .....                                 | each           | 78 00       |
| Single barrel .....  | 26 00          |             | For landaus or coupes .....  | each           | 41 60       |
| Double barrel .....  | 0 52           |             | For victorias or brakes .....                                      | each           | 20 80       |
| Common or medium quality .....   | 0 52           |             | For tilburys .....   | kilog.         | 0 02-70     |
| Fine quality .....   | 0 52           |             | Drays (torras), with or without moveable seat .....                | each           | 2 16        |
| Repeating pistols, single or double barrel .....                       | 0 52           |             | Axles: .....   | each           | 0 00        |
| Pistols: .....   | 0 52           |             | Patent or half patent axles, for carriages .....                   | each           | 0 02-16     |
| Lefauchaux or Remington system, single or double barrel, .....         | 3 12           |             | For carts or sulkeys .....   | kilog.         | 0 02-16     |
| central or ring fire .....   | 1 56           |             | Of iron or steel, turned or polished .....                         | each           | 52 75       |
| With the butt of ivory or mother-of-pearl .....                        | 1 56           |             | Wheels for carriages .....   | each           | 0 05-40     |
| With the butt of other materials .....                                 | 5 20           |             | Accessories not elsewhere specified, for the construction .....    | kilog.         | 0 13-50     |
| Saloon pistols .....   | 5 20           |             | Of plate, nickel or bronzed iron .....                             | each           | 0 05-40     |
| Repeating pistols .....  | 1 04           |             | 84.—CLOCKS AND WATCHES.  |                |             |
| Revolvers: .....   | 2 60           |             | Clocks (for the wall, table, etc.): .....                          | each           | 0 40-50     |
| Common quality .....   | 2 60           |             | Of iron, or zinc, common quality, 24 hour clocks .....             | each           | 0 41        |
| Medium quality, with or without extractors, including .....            | 2 60           |             | Patent, medium or fine quality .....                               | each           | 0 81        |
| imitation fine quality revolvers .....                                 | 2 60           |             | Patent, common and medium quality, from 1 to 20 day clocks .....   | each           | 2 70        |
| Fine quality .....   | 2 60           |             | Patent, fine quality .....   | each           | 1 35        |
| Blunderbusses, percussion or muzzle-loading .....                      | 0 67-60        |             | Common quality .....   | dozen          | 2 16        |
| For rifles and shot-guns (weight with box) .....                       | 1 04           |             | Medium quality .....   | dozen          | 5 40        |
| Of other kinds (weight with boxes) .....                               | 0 40-50        |             | Fine quality .....   | ad val.        | 27 75       |
| For dynamite .....   | Free           |             | Clocks of other kinds .....  | each           | 4 00        |
| Gunpowder: .....   | Free           |             | Gold watches, with one or two cases: .....                         | each           | 1 50        |
| For use in mines .....   | 0 26           |             | For men, with chronometer or other complications .....             | each           | 0 75        |
| Black, all kinds .....   | 0 78           |             | For men, other .....   | each           | 1 25        |
| Green or cellulose .....   | 0 78           |             | For women .....  | each           | 0 20        |
| Dynamite: .....  | Free           |             | For men or women, all systems, up to medium quality .....          | each           | 0 25        |
| For use in mines .....   | 0 13           |             | Fine quality, or with complications .....                          | each           | 0 10        |
| All other kinds .....  | 0 13           |             | Watches, plated or gilded with gold, all kinds .....               | each           | 0 10        |
| Cartridge cases or cartridges, all kinds: .....                        | 0 62-40        |             | Watches of common metal, gilt, plated, nickel, enamelled, .....    | each           | 0 10        |
| Empty .....  | 0 36-40        |             | steel-finished or not .....  | each           | 0 27        |
| Full .....   | 0 36-40        |             | Note.—Incomplete watches are dutiable as complete .....            | each           | 0 54        |
| 85.—CORDAGE AND TWINE.   |                |             | Watches. Cases for wall or table clocks are dutiable as .....      | each           | 0 27        |
| Twine, etc.: .....   | kilog.         | 0 10-80     | Complete clocks .....  | each           | 0 54        |
| Of cotton .....  | kilog.         | 0 08-10     | Watch glasses .....  | hundred        | 0 27        |
| Of other materials .....   | kilog.         | 0 04-50     | Common metal keys for clocks .....                                 | gross          | 0 54        |
| Thick, for fastening springs .....                                     | kilog.         | 0 09-45     | 85.—CORDAGE AND TWINE.   |                |             |
| Tarred, or machine .....   | kilog.         | 0 09-45     | Twine, etc.: .....   | kilog.         | 0 10-80     |
| Twine for sewing sacks and for reaping machines .....                  | Free           |             | Of cotton .....  | kilog.         | 0 08-10     |



## MISCELLANEOUS ARTICLES—continued.

| Articles.   | Rates of Duty. | Pesos, etc. |
|---|----------------|-------------|
| 86. CYCLES.   |                |             |
| Bicycles and tricycles:   |                |             |
| With one seat, all kinds, except those for children (the wheels of which do not exceed 60 cm. in exterior diameter) complete and finished, or otherwise | 10             | 80          |
| For children, with wheels measuring up to 60 cm. in exterior diameter   | 4              | 86          |
| <i>Note.</i> —Bicycles and tricycles such as described above, with more than one seat, pay an additional duty of 2½ pesos (10s.) for every extra seat.  |                |             |
| Motor cycles of all kinds   | 27             | 00          |
| Accessories and spare parts, all kinds, finished or not   | 0              | 621.        |
| 87.—DYNAMO-ELECTRIC MACHINERY AND APPARATUS AND ELECTRIC LAMPS.   |                |             |
| Electrical motors and dynamos, all kinds  | 9              | 0 01-25     |
| Electric motors (small) for ventilators, complete or not  | 2              | 16          |
| Ampère-meters or volt-meters:   |                |             |
| Pocket  | 0              | 51          |
| Other kinds   | 1              | 35          |
| Commutators, all kinds  | 0              | 54          |
| Meters, apparatus or instruments for measuring electric current, including those for electric lighting  | 3              | 24          |
| Electric piles, all kinds   | 0              | 06-75       |
| Elements for electric cells or accumulators   | 0              | 05-40       |
| Vessels for electric cells and accumulators:  |                |             |
| Of glass  | 0              | 01-89       |
| Of earthenware  | 0              | 02-70       |
| Of other materials  | 0              | 06-75       |
| Morse telegraphic apparatus, all kinds  | 4              | 86          |
| Ditto, without case ( <i>relajería</i> )  | 2              | 43          |
| Telephones:   |                |             |
| For houses, without coil, finished or not   | 0              | 54          |
| With coil, finished or not  | 0              | 81          |
| Magnetic, finished or not   | 1              | 89          |
| Resistance boxes:   |                |             |
| For arc lamps   | 0              | 05-40       |
| For electric motors   | 0              | 08-10       |
| Cylinders for arc lamp resistance boxes   | 0              | 04-05       |
| Electric bells and gongs, all kinds   | 0              | 13-50       |
| Lamps (complete or not):  |                |             |
| Arc or moderator lamps, with their resistance boxes, attachments and globes:  |                |             |
| Up to 60 cm. in length of lamp, excluding rose ( <i>perilla</i> ) and holder  | 3              | 21          |
| From 60 to 100 cm., excluding rose and holder   | 4              | 32          |
| More than 1 metre, excluding rose and holder  | 5              | 40          |
| Incandescent lamps of all kinds, including <i>Nernst</i> lamps  | 9              | 21-60       |
| Pocket electric lanterns:   |                |             |
| Of copper, bronze, or nickel  | 0              | 07-50       |
| Of composition, tinplate, papier-mâché and pasteboard   | 0              | 07-50       |
| Accessories, such as switches, fuses, interrupters, keys, plugs, etc., of all kinds and systems:  |                |             |
| With base and cover of porcelain or wood  | 0              | 14-85       |
| With porcelain base and cover of metal, papier-mâché, or wood   | 0              | 24-50       |
| With base of slate or marble, with or without cover   | 0              | 32-40       |
| Not put together, in detached parts of bronze or copper, without the corresponding base of porcelain, slate or marble                                   | 0              | 67-50       |
| Carbons:  |                |             |
| For voltaic arc lamps   | 9              | 07-40       |
| Electrodes for furnaces   | 0              | 02-70       |
| Underground cables, with interior lining of lead and armature ( <i>armadura</i> ) of iron or steel  | 0              | 01-25       |
| Other wire and cables. See under "Brass and Copper"   |                |             |
| 88.—HATS (SILK AND FELT).   |                |             |
| Adhesive felts ( <i>chenillas</i> ) for men's and women's hats  | 0              | 31          |
| Non-adhesive felts ( <i>eloches</i> ) for men's and women's hats, including circles and squares of felt   | 0              | 514         |
| Felt in pieces for hats   | 3              | 06          |
| Linings or covers:  |                |             |
| Of silk, pure or mixed  | 3              | 36          |
| Of cotton mixed with silk   | 1              | 61          |
| Men's and boys' hats of woollen felt:   |                |             |
| Hand or rubbered  | 0              | 36-17       |
| Soft  | 0              | 35-58       |
| Tall hats:  |                |             |
| Varnished, for coachmen   | 0              | 72-50       |
| Others  | 2              | 06½         |
| 89.—HORSES.   |                |             |
| Horses  | Free           |             |
| 90. HOUSEHOLD FURNITURE.  |                |             |
| Sideboards:   |                |             |
| Of painted or varnished wood, in one or two pieces  | 12             | 60          |
| Of mahogany, oak, or walnut, in one or two pieces   | 25             | 20          |
| Ditto, in three pieces  | 52             | 50          |
| Chests of drawers, all kinds:   |                |             |
| Up to medium quality  | 8              | 10          |
| Fine quality  | 16             | 80          |
| With <i>escritoire</i>  | 12             | 60          |
| Book cases (revolving)  | 5              | 64          |
| Book cases or book shelves, with doors  | 12             | 60          |
| Small book cases for music  | 1              | 68          |
| Tall book cases for music   | 3              | 36          |
| Corner cases or cabinets:   |                |             |
| Up to medium quality  | 4              | 20          |
| Fine quality  | 8              | 40          |
| Brackets or corner cupboards (hanging)  | 10             | 08          |
| Washing stands, small:  |                |             |
| Of deal, painted or varnished, with or without marble   | 1              | 26          |
| Of other woods  | 2              | 10          |

| Articles.  | Rates of Duty.                                     | Pesos, etc. |
|--|--|-------------|
| Washing stands, large:   |  |             |
| Without dressing table, of any wood, up to medium quality  | each   | 8           |
| With dressing table up to medium quality, with toilet utensils   | each   | 12          |
| Ditto, fine quality  | each   | 21          |
| Small dressing or shaving tables   | 2  | 21          |
| Wardrobes, without mirror  | 2  | 21          |
| With one door, common quality  | 6  | 80          |
| With one or two doors:   |  |             |
| Up to medium quality   | 12   | 40          |
| Fine quality   | 21   | 21          |
| Ladies' worktables of all kinds:   |  |             |
| Up to medium quality   | 1  | 60          |
| Fine quality   | 3  | 30          |
| Writing tables for ladies:   |  |             |
| Of painted white wood  | 3  | 30          |
| Of other woods   | 6  | 30          |
| Writing desks of wood ( <i>ministros</i> ):  |  |             |
| Up to medium quality   | 8  | 40          |
| Fine quality   | 16   | 80          |
| Cylindrical or rotary desks (North American style)   | 16   | 80          |
| Night tables:  |  |             |
| Up to medium quality   | 1  | 60          |
| Fine quality   | 3  | 30          |
| Dining tables:   |  |             |
| Common quality   | 4  | 20          |
| Medium quality   | 10   | 30          |
| Fine quality   | 21   | 60          |
| Carving tables ( <i>mesas de tallado</i> ):  |  |             |
| Up to medium quality   | 8  | 40          |
| Fine quality   | 16   | 80          |
| Centre tables:   |  |             |
| With four legs:  |  |             |
| Up to medium quality   | 6  | 30          |
| Fine quality   | 12   | 60          |
| With one leg with or without marble:   |  |             |
| Up to medium quality, and those for tea  | 3  | 30          |
| Fine quality   | 6  | 30          |
| Card tables of all kinds   | 4  | 20          |
| Card tables ( <i>de carambola</i> ) without pockets, common  | 10   | 40          |
| Billiard tables of any other class   | 81   | 00          |
| Sofas and couches:   |  |             |
| Of white wood, painted or varnished, framework only, or with mat seat  | 4  | 20          |
| Ditto, of mahogany, oak, walnut, or jacaranda  | 8  | 40          |
| Ditto, covered with leather  | 14   | 70          |
| Of bent wood or imitation wicker, with seat of mat, or of painted, stamped, or varnished wood  | 2  | 10          |
| Ditto, with seat and back of mat or of painted, stamped, or varnished wood   | 2  | 10          |
| As above, with three medallions  | 5  | 00          |
| Chairs:  |  |             |
| North American style:  |  |             |
| Of painted or varnished wood:  |  |             |
| With wooden seat   | 1  | 60          |
| With mat seat, with or without arms, except such chairs of walnut wood   | 2  | 50          |
| Of walnut wood, with or without arms   | 7  | 50          |
| *With straw plait seat or framework only:  |  |             |
| *Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat of stamped, painted, or varnished wood          | 4  | 20          |
| *Of mahogany, oak, walnut or jacaranda, up to medium quality   | 10   | 30          |
| Ditto, fine quality  | 21   | 60          |
| *With seat and back of straw plait:  |  |             |
| *Of painted or varnished wood, including those of imitation wicker, or of bent wood, and those with seat and back of painted, stamped, or varnished wood | 6  | 30          |
| Ditto, fine quality  | 10   | 50          |
| *Of mahogany, oak, walnut or jacaranda, up to medium quality   | 12   | 60          |
| Ditto, fine quality  | 25   | 20          |
| *With seat and back of leather   | 29   | 40          |
| Easy chairs ( <i>de hamaca</i> ):  |  |             |
| North American style:  |  |             |
| With or without arms and those jointed   | 6  | 30          |
| Of walnut wood   | 12   | 60          |
| With seat or back and seat of straw plait:   |  |             |
| Of painted or varnished wood, including imitation wicker   | 12   | 60          |
| Of mahogany, oak or walnut   | 25   | 20          |
| Folding or travelling chairs, with cloth   | 6  | 30          |
| Mechanical chairs (with wheels) for children   | 10   | 50          |
| High chairs, for children  | 8  | 40          |
| Other chairs for children  | Deductible according to kind with reduction of 30% |             |
| Chairs for writing tables, with screw spring:  |  |             |
| Of painted or varnished wood, with cane (mat) seat   | 10   | 50          |
| Ditto, of walnut wood  | 21   | 60          |
| North American style   | 2  | 10          |
| Reclining chairs, of all kinds, finished or not  | 6  | 30          |
| Rotatory chairs and armchairs, upholstered with leather  | 6  | 30          |
| Ditto, with mat (cane) seat  | 2  | 10          |
| Piano stools, all kinds  | 1  | 26          |
| Footstools   | 5  | 04          |
| Beds:  |  |             |
| Of painted white wood:   |  |             |
| Single   | 2  | 94          |
| Double   | 4  | 20          |
| For children   | 1  | 26          |

\* Chair of the kind marked \* if with arms, pay a surtax of 30%.

| Articles.   | Rates of Duty.<br>Pesos, cts. |
|---|-------------------------------|
| other woods, or of veneered wood:   |                               |
| single  | 16 80                         |
| Double  | 25 20                         |
| for children  | 5 04                          |
| iron  | 0 03-36                       |
| iron, with brass  | 0 06-30                       |
| brass   | 0 18-90                       |
| les:  |                               |
| plated wood, up to medium quality   | 1 26                          |
| with gliding  | 3 36                          |
| eking (North American style)  | 4 20                          |
| oom suits (composed of not more than one bed, chest of<br>drawers, washing stand, table, towel rack, four chairs, one<br>crock chair, and a night table): |                               |
| Of oak or walnut:   |                               |
| Common quality  | 21 00                         |
| Up to fine quality  | 42 00                         |
| Of painted wood or pine:  |                               |
| Common quality  | 19 60                         |
| Up to fine quality  | 21 00                         |
| With wood grain   | 2 10                          |
| Utensils not mentioned elsewhere in the Tariff  | 42%                           |

|   |         |
|---|---------|
| 91.—MATCHES.  |         |
| Matchboxes (including weight of tin box)  | 0 11    |
| Matchboxes or matches of stearin or any other fatty<br>material   |         |
| Loose (including weight of tin box)   | 1 23-20 |
| In boxes of not more than 6 dozen (including weight of<br>boxes and tin case)   | 0 51-70 |
| NOTE.—In addition to the import duty, an internal tax<br>is levied on matches imported into the Republic at the<br>rate of 1 centavo and 1 centavo (paper currency) on each<br>box not containing more than six dozen matches of wax<br>and of wood respectively. |         |

|   |       |
|---|-------|
| 92.—MILLINERY (LADIES' HATS, TRIMMED).                  |       |
| les' hats and bonnets:                                  |       |
| Trimmed, fine quality                                   | 21 00 |
| Medium quality  | 10 50 |
| Common quality  | 3 36  |
| Of cotton or linen, trimmed with ribbon or lace:        |       |
| Common quality  | 2 52  |
| Medium quality  | 1 04  |
| Fine quality, including those trimmed with Valenciennes | 6 30  |
| Of merino, silk (pure or mixed), embroidered or trimmed | 6 30  |

|               |               |
|---------------|---------------|
| 93.—OIL CAKE. | not specified |
|---------------|---------------|

|  |         |
|--|---------|
| 94.—PAINTINGS AND DRAWINGS.                                    |         |
| Stamps for advertising purposes, with wooden frames,<br>common | 0 08-10 |
| Paintings and drawings, other                                  | 27%     |

|   |       |
|---|-------|
| 95.—PERFUMERY.  |       |
| Perfumed oils for the toilet:   |       |
| In flasks or bottles  | 2 34  |
| In tins (including weight of same)  | 1 30  |
| Perfumed colours for the toilet   | 1 56  |
| Perfumes of all kinds   | 1 04  |
| Perfumed extracts   | 4 16  |
| Perfumes or synthetic perfumes  | 16 20 |
| Such as rose and artificial musk  | 8 10  |
| Similar to essence of neroli, heliotrope, jessamine,<br>acacia, arnica, violet, etc.  | 2 16  |
| Not specially mentioned   |       |
| Perfumes or extracts, alcoholic, for perfumery, with not<br>more than 25 per cent. of perfume or essence  | 2 16  |
| NOTE.—In addition to Customs duty, internal revenue<br>duty is leviable as follows, the duties being expressed<br>in paper currency (1 paper peso [100 centavos] = about<br>1s. 9d.):—  |       |
| Perfumes, extracts, lotions, and in general all kinds of per-<br>fumery in bottles, flasks or jars, powders, pomades, pastilles,<br>cosmetics, (including soaps in any form, and, generally, all<br>toilet articles and articles for hygienic use; for each bottle,<br>flask, jar, box, packet or other unit for retail sale: |       |
| Sold at a price (including the duty) of—  |       |
| 1 peso or less  | 0 05  |
| More than 1 peso and up to 2 pesos  | 0 12  |
| More than 2 and up to 3 pesos   | 0 21  |
| More than 3 and up to 4 pesos   | 0 32  |
| More than 4 and up to 5 pesos   | 0 45  |
| More than 5 pesos—for every peso of price   | 0 15  |

|                                |        |
|--------------------------------|--------|
| 96.—PIANOS.                    |        |
| Grand pianos                   | 135 00 |
| Upright pianos (de media cola) | 81 00  |
| Upright pianos, all kinds      | 40 50  |

|   |      |
|---|------|
| 97.—SHIPS AND BOATS.                                  |      |
| Small vessels, all kinds, rigged or not, up to 6 tons | 10%  |
| Other vessels, rigged or not; boats for regatta clubs | Free |

|   |         |
|---|---------|
| 98.—SOAP.   |         |
| Soap, perfumed:   |         |
| Common quality  | 0 20-80 |
| Medium quality  | 0 78    |
| Fine quality  | 1 56    |
| Soft soap, green or yellow  | 0 01-35 |
| Animal soap   | 0 16-20 |
| Common, such as so-called Spanish, Marseilles, sapo-<br>lio, etc. | 0 05-40 |
| Castile soap  | 0 08-10 |
| Castile soap  | 0 32-40 |
| Antiseptic and medicinal soaps, all kinds                         | 0 52    |
| Soap powders  |         |

| Articles.   | Rates of Duty.<br>Pesos, cts. |
|---|-------------------------------|
| 99.—STARCH.   |                               |
| Starch of all kinds (including the weight of wrapper or card-<br>board box) | 0 04-30                       |

|  |         |
|--|---------|
| 100.—STRAW PLAITING FOR HATS.              |         |
| Brail or tissue of straw, common, for hats | 0 21-60 |
| Ditto, up to 6 mm. breadth                 | 0 81    |
| Ditto, fancy, of any breadth               | 0 54    |
| Ditto, combined with silk                  | 0 94-50 |

|   |         |
|---|---------|
| 101.—TOBACCO, CIGARS AND SNUFF.   |         |
| Tobacco, in the leaf or cut:  |         |
| Havana  | 0 72    |
| Paraguay  | 0 12-16 |
| Of other origin   | 0 22-40 |
| Stems (palo) of tobacco   | 0 15-20 |
| Cigars:   |         |
| Of Havana tobacco:  |         |
| In wooden boxes (including weight of same)  | 1 60    |
| In cardboard boxes (including weight of same)                                       | 2 39    |
| Of tobacco other than Havana:   |         |
| In wooden boxes, containing not more than 100 cigars<br>(including weight of boxes) | 0 62-50 |
| In cardboard boxes (including weight of same)                                       | 0 78-60 |
| Cigarettes of all kinds   | 1 04    |
| Snuif (including weight of wrappers)  | 0 42-40 |

NOTE.—In addition to the import duties, an internal  
tax is also levied on cigars, cigarettes, and other manu-  
factured tobacco imported into the Republic. This  
internal tax, in the case of cigarettes and English and  
North American manufactured tobaccos, is as follows  
(in paper currency) :—

|  |      |
|--|------|
| On cigarettes in packets or boxes weighing per packet<br>or box (including the weight of the packing): |      |
| Up to 15 grammes   | 0 07 |
| Over 15 up to 25 grammes   | 0 10 |
| Over 25 up to 35 grammes   | 0 15 |
| Over 35 up to 45 grammes   | 0 20 |
| Over 45 up to 55 grammes   | 0 25 |
| Over 55 grammes . . . 55 grammes or fraction thereof   | 0 05 |
| On cigarettes, imported loose  | 0 07 |

|  |      |
|--|------|
| On English and North American tobacco, in tablets<br>or plugs  | 1 50 |
| On English tobaccos—Traveller Brand, Player's Navy<br>Cut, Gallaher's Pioneer Brand, Glasgow Mixture,<br>Log Cabin, Viking Navy Cut, May Blossom,<br>Waverley Mixture, Golden Magnet, Bond of Union,<br>Ocean Spray, Gold Flake, Honeydew, Reindeer,<br>and Richmond Mixture | 2 09 |
| On English and North American tobaccos not<br>specified  | 4 00 |
| In the case of cigars the rates fixed vary with the<br>weight per thousand &c.   |      |

|   |         |
|---|---------|
| 102.—TOYS.  |         |
| Rocking horses, horses on wheels, of more than 40 centimetres<br>each | 0 67-50 |
| Ditto, mechanical   | 1 48-50 |
| Wooden horses, for dragging, of more than 20 centimetres<br>base      | 0 02-70 |
| Toys:   |         |
| Of celluloid, all kinds   | 0 54    |
| Of vulcanite or elastic rubber  | 0 32-40 |
| Of bone, with or without insertions of rubber, metal, or<br>wood      | 0 21-90 |
| Mechanical  | 0 24-30 |
| Of all other kinds, not included elsewhere                            | 0 06-75 |

|   |         |
|---|---------|
| 103.—UMBRELLAS AND PARASOLS.                          |         |
| Umbrellas:  |         |
| Of cotton or wool                                     | 0 25-20 |
| Of silk or mixtures thereof:                          |         |
| Common quality  | 0 68    |
| Up to fine quality                                    | 1 26    |
| Of silk, with ivory handle                            | 3 36    |
| Sunshades or parasols:                                |         |
| Plain, of cotton, for ladies                          | 0 12-60 |
| Ditto, with trimmings of cotton or of wool and cotton | 0 21    |

|   |         |
|---|---------|
| NOTE.—Sunshades of these classes, for children, of<br>which the ribs do not exceed 41 centimetres, pay 30 per<br>cent. less than the above rates. |         |
| Of silk, foulard, and other similar mixtures of silk with<br>cotton:  |         |
| Common quality  | 0 12    |
| Medium quality  | 0 84    |
| Fine quality  | 2 19    |
| Of cotton, for men  | 0 63    |
| For men, of half-silk, silk or foulard  |         |
| Handles for umbrellas or sunshades:   |         |
| Of wood or composition (pasta)  | 0 54    |
| Of lead or zinc, nickelled  | 0 16-20 |

|   |         |
|---|---------|
| Sticks for umbrellas:   |         |
| Of wood or cane, common quality, with or without ferrule      | 0 81    |
| Ditto, medium and fine quality                                | 2 70    |
| Fine quality, of all other materials, not specially mentioned | 4 10    |
| Very fine, and those with handles of gold or silver           | 27%     |
| Bronze accessories for umbrellas                              | 0 27    |
| Ribs for umbrellas  | 0 13-50 |
| Umbrella and parasol covers:                                  |         |
| Of silk or mixed silk   | 4 20    |
| Of cotton   | 0 33-60 |

+ 5 centavos paper currency may be taken as approximately equivalent  
to 1d.

## MISCELLANEOUS ARTICLES continued.

| Articles.  | Rates of Duty. |
|--|----------------|
| Washed wool .....  | Kilog. 0 07½   |
| <i>Comestibles and other Provision Dealers' Goods.</i> —Articles included in this section of the Tariff, which are imported in a single receptacle, are accorded the tare allowances set out in the following schedule:— |                |
| Oil:   |                |
| In wooden casks .....  | Per cent. 20   |
| In iron drums .....  | 15             |
| Starch:  |                |
| Loose, in casks .....  | 8              |
| Sugar:   |                |
| In barrels .....   | 10             |
| In cases .....   | 10             |
| In sacks .....   | 2              |
| Codfish:   |                |
| In cases, loose .....  | 15             |
| Coffee:  |                |
| In double bags .....   | 2              |
| Mixed with chicory, loose in cases .....   | 15             |
| Salted meat:   |                |
| In casks .....   | 10             |
| Pickles:   |                |
| In barrels .....   | 10             |
| Honey:   |                |
| In casks .....   | 10             |
| Mustard:   |                |
| In barrels .....   | 20             |
| Cheese:  |                |
| In cases .....   | 15             |
| In casks .....   | 8              |
| Salt:  |                |
| In barrels .....   | 10             |
| Tobacco:   |                |
| Sumatra and Java (for the matting) .....   | 5              |
| Black, in rolls or "paquet" .....  | 10             |
| In hogheads .....  | 10             |
| Havana (for the bark (yaguan)) .....   | 12             |
| Of other origin, in double bales .....   | 2              |

All the above-mentioned articles imported in a single receptacle must be declared by gross weight.

Articles imported in two or more receptacles are weighed with immediate receptacle, without tare allowance, and the weight of such articles must be declared inclusive of the immediate receptacle.

By immediate receptacle is understood the earthenware or coarse paper tin, glass, packet, wood, metal, or box which contains the merchandise.

Ten is dutiable on the net weight.

*Leather: Musical Instruments.*—The dutiable weight includes the weight of the boxes, paper and wrappings.

*Saddlers' Wares.*—As regards articles dutiable by weight, the dutiable weight includes the paper, boxes and wrappings, as also the bales which articles are imported in this form.

*Hardware and Machinery: Arms.*—The articles included under these sections, if imported in bales, sacks or rolls, are weighed gross; articles imported in any other form are weighed with the paper, wrappings, earthenware or wooden boxes, reels or bobbins, except in the case of the iron mentioned articles, for which tare allowances are made:—

|   |             |
|---|-------------|
| Wire on reels or bobbins .....            | 5 per cent. |
| Unannealed iron for roofs, in cases ..... | 7           |
| Tinplate in cases .....                   | 5           |
| Zinc in casks .....                       | 5           |

*Pottery and Glassware.*—In cases where duty is leviable by weight, the weight includes the bale, box, straw or wrapping paper.

*Tissues.*—All tissues dutiable by weight are weighed with their boxes and wrappings, and with the wood and card-board placed in the interior of the pieces, except in the case of silks, which are weighed with the paper wrappings only.

If these articles are imported in bales, with or without hoops, they are weighed gross.

*Made-up Articles and Ready-made Clothing.*—All articles included under this section of the Tariff are weighed with their earthenware boxes, papers and wrappings.

*Mercery, Paper, Small Wares, Paints, Chemical Products.*—All articles included in these sections of the Tariff are weighed with their respective receptacles or wrappings, being weighed gross if they are imported in single receptacle. In the case of cardboard imported in bales, the gross weight is taken. If the immediate receptacles of soap are boxes of the wood or cardboard, the soap is weighed together with such boxes. For paper for newspapers on reels, a tare allowance of 10 per cent. is made and for paper in bales, a tare allowance of 4 per cent.

## BOLIVIA

## ALPHABETICAL LIST OF THE PRINCIPAL ARTICLES ENUMERATED IN THE TARIFF

|                                      | No.                    |                                    | No.               |                                     | No.                          |  | No.                  |
|--------------------------------------|------------------------|------------------------------------|-------------------|-------------------------------------|------------------------------|--|----------------------|
| Zabinshe .. .. .                     | 2790                   | Bank-notes .. .. .                 | 400               | Bradwals .. .. .                    | 2179, 2480                   | Cases .. 556, 823-834, 1029, 1327-1330 | 1327-1330            |
| Acetates .. .. .                     | 2870-3012              | Barks, medicinal .. .. .           | 5063, 3061        | Brau .. .. .                        | 65                           | Cash registers .. .. .                 | 5200                 |
| Acetone .. .. .                      | 2830                   | .. .. . dyeing and tanning .. .. . | 1014              | Braziers .. .. .                    | 2453                         | Casks .. .. .                          | 354, 355             |
| Acids .. .. .                        | 2823-2844              | Barley .. .. .                     | 782-784           | Breastpins .. .. .                  | 1839-1848                    | Cassia fistula .. .. .                 | 2998                 |
| Advertisements .. .. .               | 270-273                | Barrels .. .. .                    | 354, 355          | Bricks and tiles .. .. .            | 1798                         | Cassocks .. .. .                       | 2540                 |
| Aides .. .. .                        | 299                    | .. .. . gau .. .. .                | 713               | Bridges for violins .. .. .         | 408-412                      | Casters .. .. .                        | 2330                 |
| Agric .. .. .                        | 3579                   | Baskets .. .. .                    | 672-676           | Bride bits .. .. .                  | 311, 312                     | Castoreum .. .. .                      | 3300                 |
| Albs for ecclesiastics .. .. .       | 104                    | Bats for games .. .. .             | 2488, 2489        | Bridles .. .. .                     | 2527                         | Castorina .. .. .                      | 3305                 |
| Albumen .. .. .                      | 2834                   | Beans .. .. .                      | 1427, 3202, 3203  | Brillous .. .. .                    | 311, 312                     | Caviar .. .. .                         | 780                  |
| Albuminates .. .. .                  | 2853, 2856             | Beaters .. .. .                    | 2075              | Brillous .. .. .                    | 102, 103                     | Cebadilla or white hellebore .. .. .   | 3010                 |
| Albumins .. .. .                     | 105, 112               | Bedspreads .. .. .                 | 2604-2619         | Brins for hats .. .. .              | 2968                         | .. .. .                                | 338, 341             |
| Alcohol .. .. .                      | 2790                   | Bedsteads .. .. .                  | 776, 777          | Bromine .. .. .                     | 2968                         | Chasing dishes .. .. .                 | 146-149              |
| Alcoholates .. .. .                  | 2860, 2861             | Beer .. .. .                       | 2754              | Bromofrom .. .. .                   | 2969                         | Chains .. .. .                         | 300-303              |
| Aldehyde .. .. .                     | 2863                   | Bells .. .. .                      | 1431-1433         | Broume, and mfrs. of .. .. .        | 480-483, 903, 901            | Cunk .. .. .                           | 2730                 |
| Alizarine .. .. .                    | 2867                   | Belt .. .. .                       | 662-671, 767, 768 | Brushes .. .. .                     | 2458                         | Chamber pots .. .. .                   | 303-309              |
| Almonds .. .. .                      | 130, 131               | Belt .. .. .                       | 885               | Buckles .. .. .                     | 2458                         | Charcoal .. .. .                       | 717                  |
| Aloe .. .. .                         | 2822                   | Belt .. .. .                       | 885               | Bugs .. .. .                        | 1424-1435                    | Charqui (jerked beef) .. .. .          | 1139                 |
| Alon .. .. .                         | 2870                   | Belt .. .. .                       | 885               | Bulbs for electric lighting .. .. . | 474-478, 795-801, 2351, 2352 | Charles .. .. .                        | 743                  |
| Alphemic .. .. .                     | 112a                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1644-1656                    | Chastants .. .. .                      | 770                  |
| Alpist (canary seed) .. .. .         | 143                    | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chenopods .. .. .                      | 49                   |
| Alternative, Dr. Jayne's .. .. .     | 2870                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chimneys, lamp .. .. .                 | 1849                 |
| Aluminium .. .. .                    | 2870                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chin straps .. .. .                    | 734-736              |
| Alumel .. .. .                       | 2884                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chisels .. .. .                        | 442, 1253            |
| Amber .. .. .                        | 2885, 2886             | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chisels .. .. .                        | 442, 1253            |
| Ammonia, liquid .. .. .              | 2891                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chlorides .. .. .                      | 2970, 2980, 2981     |
| Anchors .. .. .                      | 168, 169               | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chloroform .. .. .                     | 3016, 3038           |
| Animals .. .. .                      | 170, 171               | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chocolate .. .. .                      | 1154, 1155           |
| Annatto .. .. .                      | 50, 51                 | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chocolate-pots .. .. .                 | 1155                 |
| Antifebrine .. .. .                  | 2907                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Chromite .. .. .                       | 3429                 |
| Antimony .. .. .                     | 2908                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cigar and cigarette holders .. .. .    | 434-437              |
| Antipyrine .. .. .                   | 2914                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cigars .. .. .                         | 836                  |
| Ardis .. .. .                        | 2785                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cinematographs .. .. .                 | 842                  |
| Aspid .. .. .                        | 2917                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cinematograph films .. .. .            | 843                  |
| Apparatus .. .. .                    | 190-191                | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cinnamon .. .. .                       | 702-704              |
| Appliances, agricultural .. .. .     | 1601                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cinches .. .. .                        | 8124                 |
| Aprons .. .. .                       | 1971-1976              | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Claps .. .. .                          | 20, 67, 479, 960-964 |
| .. .. . Aristol .. .. .              | 2922                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Cleaning composition .. .. .           | 714                  |
| Armenian bole .. .. .                | 2938, 2939             | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Articles not specially .. .. .       | 2923-2925              | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| .. .. . tunnel .. .. .               | 219-210                | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Asaprol .. .. .                      | 2928                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Asbestos .. .. .                     | 759                    | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Asbes, wood .. .. .                  | 759                    | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Asphalt .. .. .                      | 759                    | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Atomizers .. .. .                    | 2473                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Augers .. .. .                       | 2473                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Augers .. .. .                       | 331, 329               | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Automobiles .. .. .                  | 2660                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Awls .. .. .                         | 1903, 1906, 2479, 2480 | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Awl .. .. .                          | 2732                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Awls .. .. .                         | 1640                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Awls .. .. .                         | 418                    | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Awls .. .. .                         | 1126                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Bacon .. .. .                        | 2731                   | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Bags 124, 421, 422, 2124, 2566, 2567 |                        | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| .. .. . empty .. .. .                | 2559-2562              | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Ba .. .. .                           | 2931-2938              | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Beads .. .. .                        | 2647, 2648             | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |
| Bands .. .. .                        | 1339-1345, 1948, 1949  | Belt .. .. .                       | 885               | Burners .. .. .                     | 1656                         | Clocks .. .. .                         | 714                  |



| TARIFF.]                   | Nos.                  | Nos.                               | Nos.                   | Nos.                              |                       |                                |                        |
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| Office .....               | 504, 505              | Euphorbia .....                    | 3158                   | Images and statues .....          | 1193-1195             | Oats .....                     | 268, 269               |
| Office-mills .....         | 2016                  | European .....                     | 3160                   | India-rubber .....                | 1586-1590             | Others .....                   | 1298-1322              |
| Office-pots .....          | 506-517               | Euryomyia .....                    | 3161                   | Indicators .....                  | 1701                  | Others .....                   | 37                     |
| Offices .....              | 266                   | Ewers .....                        | 2348, 2349             | Infants' food .....               | 2866                  | Oils .....                     | 25-36, 2805-2815       |
| Okra .....                 | 719                   | Extractors, wad .....              | 2352                   | Injectors .....                   | 1183                  | Ointments .....                | 3408                   |
| Oleas .....                | 920-927, 1032-1034    | Eyeballs .....                     | 2125                   | Iok .....                         | 2708-2712             | Olives .....                   | 38-42                  |
| Oleodol .....              | 3057                  | Eyes .....                         | 2126, 2127             | Inkstands .....                   | 2713                  | Onions .....                   | 181-184                |
| Oleocynth .....            | 3058                  | Eyeglasses .....                   | 172-180                | Instruments, musical .....        | 1706-1781             | Opera glasses .....            | 2128                   |
| Oleophony .....            | 2332                  | Faence .....                       | 1841-1844              | Insulators .....                  | 1703                  | Origam .....                   | 2129                   |
| Olores, painters' .....    | 2353-2369             | Fans .....                         | 2406-2412              | Iron .....                        | 3580, 3581            | Ornaments .....                | 52-62, 81-83           |
| Omb .....                  | 2287-2296             | Fanners .....                      | 1367-1369              | Iron, and mfrs. of .....          | 1370-1379, 2776       | Outfits .....                  | 24, 84, 85             |
| Ompasses .....             | 890-932               | Felt .....                         | 1619                   | Iron, medicinal .....             | 3216-3224             | Overcoats .....                | 2624                   |
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| Oms, performing .....      | 3314                  | Fibres .....                       | 2151                   | Ivory .....                       | 1125-1133             | Packcloths .....               | 677-687                |
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| Opal pipings .....         | 1                     | Files .....                        | 1385-1391              | Jewellery .....                   | 2776                  | Paintings, oil .....           | 1045                   |
| Opard, hemp and jute ..... | 1796                  | Fire extinguishers .....           | 1311                   | Joists, iron .....                | 1828, 1829            | Paints .....                   | 2353-2364              |
| Opard .....                | 970, 971              | Fish .....                         | 2329                   | Juice, fruit .....                | 1507-1529, 2784       | Palms, shoemakers' .....       | 2519                   |
| Opard .....                | 965-969               | Fish-hooks .....                   | 138                    | Kege, wooden .....                | 498, 499, 781         | Pantaloons, women's .....      | 622-627                |
| Opard .....                | 2716, 2716            | Flashes for rails .....            | 2387                   | Keyhole guards .....              | 413-416               | Paper .....                    | 2191-2234              |
| Opard .....                | 421, 422              | Flaps .....                        | 338, 337               | Keys .....                        | 1950, 1951, 1957-1960 | cutters .....                  | 391-393                |
| Opard .....                | 972-976               | Flats .....                        | 1558, 1159, 1643       | Knives .....                      | 1065-1081, 2115, 2116 | .. sheets for flower .....     | 1684                   |
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| Opard .....                | 986-989               | Flowers, artificial .....          | 1397-1403              | Lac .....                         | 1331-1355, 2673, 2674 | .. weights .....               | 2237                   |
| Opard .....                | 771-778, 1116, 1117   | Fodder .....                       | 2279                   | Lace .....                        | 1215-1222             | Paraffin .....                 | 2237                   |
| Opard .....                | 1470-1506             | Foils, fencing .....               | 1401, 1405             | Laces .....                       | 2292-2296             | Parasols .....                 | 2242-2251              |
| Opard .....                | 3074                  | Football .....                     | 1406                   | Lamps, &c. .....                  | 1849-1988             | Parchment .....                | 1115, 2310             |
| Opard .....                | 3542                  | Footman .....                      | 1417                   | Lancets .....                     | 1883                  | Passemeterie .....             | 2247-2272              |
| Opard .....                | 1438-1439             | Forges, portable .....             | 1694, 2694-2699        | Lanterns .....                    | 1346-1353             | Pastes .....                   | 2374-2377, 3571, 3572  |
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| Opard .....                | 3065                  | Frames for embroidery .....        | 2021                   | Lasts, wooden .....               | 2401, 2402            | Patterns .....                 | 1002-1013, 2094-2605   |
| Opard .....                | 3066                  | .. for photographs .....           | 1229                   | Lead, & manufacs. of .....        | 2381                  | Peaches .....                  | 1168                   |
| Opard .....                | 771-778               | Freezers .....                     | 1428-1430              | Leaches .....                     | 1896                  | Pearls .....                   | 1, 2312, 2313          |
| Opard .....                | 977-980, 1040-1044    | Fruit .....                        | 1015                   | Leases .....                      | 1945, 1946            | Pearls .....                   | 1465                   |
| Opard .....                | 333                   | Fruit in brandy .....              | 1202                   | Lentils .....                     | 1896                  | Pegs .....                     | 1940                   |
| Opard .....                | 1034                  | Fruit peels .....                  | 1693                   | Letters for marking .....         | 1397-1400             | Pen-wipers .....               | 990                    |
| Opard .....                | 2659-2664             | Funnels .....                      | 2082-2095              | Levels .....                      | 2118                  | Pencil-sharpeners .....        | 1865-1886              |
| Opard .....                | 375                   | Furnaces, assay .....              | 1637                   | Life-boys .....                   | 2576, 2577            | Pencils and cases .....        | 904-1000               |
| Opard .....                | 2652, 2653            | Furniture .....                    | 2146, 2417             | Lime .....                        | 335                   | Penknives .....                | 2413, 2414             |
| Opard .....                | 929                   | Gaiters .....                      | 3548, 3549             | Linings .....                     | 1634                  | Pens .....                     | 2350                   |
| Opard .....                | 944                   | Gauers .....                       | 2146, 2417             | Lint, wound .....                 | 3245                  | Pepper .....                   | 2009                   |
| Opard .....                | 940-943               | Galls (not galls) .....            | 3548, 3549             | Liqueurs .....                    | 2796, 2797            | Perfumery .....                | 2324                   |
| Opard .....                | 3075                  | Ganes .....                        | 120, 1813-1826         | Liquor cases .....                | 1919-1926             | Pessaries .....                | 3171                   |
| Opard .....                | 142, 802-804          | Gargues .....                      | 1927-1931              | Liquor-gauges .....               | 2323                  | Phenacetic .....               | 317                    |
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| Opard .....                | 136-140               | Gauges .....                       | 2059                   | Lobsters .....                    | 1864                  | Phonographs .....              | 317                    |
| Opard .....                | 1937                  | Gauges .....                       | 1167, 2325             | Locks .....                       | 811-822               | Phonographs .....              | 1497                   |
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| Opard .....                | 886                   | Gelatin .....                      | 1167-1469              | Lye .....                         | 1892                  | Photographs .....              | 1414-1416              |
| Opard .....                | 567                   | Glass-cutters .....                | 1001                   | Machines .....                    | 1963                  | Photographs .....              | 2335                   |
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| Opard .....                | 3078                  | Gloves .....                       | 1318                   | Mallets .....                     | 892                   | Pincers .....                  | 2371, 2692, 2693       |
| Opard .....                | 1260-1262             | Gloves, homoeopathic .....         | 1818                   | Malt, extract of .....            | 1338                  | Pine-kernels .....             | 2472                   |
| Opard .....                | 1174, 1175            | Glove-stretchers .....             | 1238-1240              | Manice .....                      | 1159                  | Pins .....                     | 66, 113, 114, 49       |
| Opard .....                | 3079                  | Gloves .....                       | 1620-1630              | Mantles .....                     | 1996                  | .. drawing .....               | 1151, 1152             |
| Opard .....                | 2665-2668             | Glucose .....                      | 1582, 1583             | Maps .....                        | 713                   | Pipes .....                    | 2382-2391              |
| Opard .....                | 1434, 1789            | Glue .....                         | 839, 912-916           | Maqui (kind of ginger) .....      | 2023-2028             | Pistols .....                  | 2382-2391              |
| Opard .....                | 3081                  | Glue pots .....                    | 3186                   | Marble .....                      | 1362-1365             | Pitch .....                    | 810, 2331              |
| Opard .....                | 2100-2104             | Glycerine .....                    | 2131                   | Markers for games .....           | 2030-2035             | Planes .....                   | 305                    |
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| Opard .....                | 3476                  | Grapnels .....                     | 153                    | Match-boxes .....                 | 1406                  | Plated ware .....              | 1123, 1124             |
| Opard .....                | 622-627               | Graus .....                        | 1815-1817              | Matches .....                     | 497-513               | Ploughs .....                  | 195                    |
| Opard .....                | 1174-1179             | Gum lac .....                      | 1836                   | Match-boxes .....                 | 1409-1413             | Ploughshares .....             | 2513                   |
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| Opard .....                | 2767                  | Guns .....                         | 1246-1252              | Mauls .....                       | 2037, 2038            | Plumes .....                   | 2392                   |
| Opard .....                | 369-374               | Gutta-percha .....                 | 1638, 1639             | Measures .....                    | 2048-2058             | Points (colters) .....         | 2477                   |
| Opard .....                | 9655                  | Gypsum .....                       | 2783, 2784             | Meat .....                        | 729, 730              | Polishers .....                | 2472, 2473             |
| Opard .....                | 2805-2807             | Hair .....                         | 189, 188, 1030-1033    | Meat extract .....                | 1956                  | Pomades .....                  | 3408, 3409             |
| Opard .....                | 3083                  | Hair pins .....                    | 1695-1700              | Medicine-chests .....             | 2061-2966             | Ponches .....                  | 2433-2443              |
| Opard .....                | 1994, 1995            | Hammers .....                      | 1641, 1642             | Medicine-droppers .....           | 1336                  | Porcelain .....                | 2442-2450              |
| Opard .....                | 1635, 2415            | Hammocks .....                     | 1790, 1791             | Mercury .....                     | 286, 3315-3326        | Portfolios .....               | 744-750                |
| Opard .....                | 1967                  | Hankierchiefs .....                | 2176-2180              | Milk .....                        | 1890                  | Pots .....                     | 1393, 1796, 1962       |
| Opard .....                | 2122                  | Handles .....                      | 1978-1985              | Milk jugs .....                   | 1891                  | Pouches (shot) .....           | 2099                   |
| Opard .....                | 3191, 3536            | Handspikes .....                   | 1253                   | Millstones .....                  | 2291                  | Powder, blasting & .....       | 2421-2424              |
| Opard .....                | 88                    | Harness .....                      | 210, 211               | Mineral waters .....              | 2791                  | Preserves .....                | 937-939                |
| Opard .....                | 2498-2504             | Hartsborn .....                    | 261, 1099              | Miscellaneous .....               | 1277-1282             | Presses .....                  | 1705, 2459-2466        |
| Opard .....                | 1701                  | Hat-shapers .....                  | 936                    | Mortars .....                     | 133-135               | Prizes, catheter .....         | 1293-1296              |
| Opard .....                | 3083                  | Hatchets .....                     | 2626-2633              | Mosaics .....                     | 2078                  | Prunes .....                   | 886                    |
| Opard .....                | 1197-1200             | Hats, ladies' .....                | 160                    | Moss .....                        | 2105                  | Puff boxes .....               | 385                    |
| Opard .....                | 2850                  | Hats, for men .....                | 2626-2633              | Moss .....                        | 2081                  | Pumps .....                    | 2020                   |
| Opard .....                | 3083                  | Hazel-nuts .....                   | 267                    | Mouldings .....                   | 2079-2080             | Pulse .....                    | 238-239                |
| Opard .....                | 190                   | Healds .....                       | 189-492, 1792, 1793    | Mounds .....                      | 2064                  | Punches .....                  | 2486                   |
| Opard .....                | 3387                  | Hemp .....                         | 569-572                | Mucilage .....                    | 1632                  | Putrification .....            | 2452-2457              |
| Opard .....                | 2047                  | Hides .....                        | 705, 1507-1529         | Muffs .....                       | 1691                  | Quassia .....                  | 2036                   |
| Opard .....                | 440                   | Hoes .....                         | 1100-1114              | Mus .....                         | 2106-2108             | Racks .....                    | 1207, 1208, 1969       |
| Opard .....                | 1266-1268, 1932, 1933 | Holders, dish .....                | 274                    | Musk .....                        | 2868                  | Railings for balconies & ..... | 2514                   |
| Opard .....                | 3578                  | Holders, pistol .....              | 244-262                | Mustan .....                      | 2079, 2080            | Railway cars .....             | 1191, 1192             |
| Opard .....                | 3088                  | Honey .....                        | 2392                   | Muzzles for horse .....           | 464                   | Raisins .....                  | 2273                   |
| Opard .....                | 1263-1265             | Hooke .....                        | 2062                   | Nail-pullers .....                | 2571                  | Ranruds .....                  | 312                    |
| Opard .....                | 495                   | Hose .....                         | 1457-1461              | Nails .....                       | 884-892               | Razors .....                   | 2109-2114              |
| Opard .....                | 1140, 1141            | Hops .....                         | 24                     | Nail-cases .....                  | 76-78                 | Razor-strops .....             | 245                    |
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| Opard .....                | 3090-3092             | Hopps .....                        | 1892                   | Nets, fishing .....               | 2505                  | Reels .....                    | 751                    |
| Opard .....                | 1589, 2401            | Hoppes .....                       | 1947                   | Nipples for nursing bottles ..... | 2333, 2344            | Reels .....                    | 751                    |
| Opard .....                | 3133                  | Hopple .....                       | 1947                   | .. for fire arms .....            | 1449                  | Reels .....                    | 751                    |
| Opard .....                | 3093-3102             | Horse covers .....                 | 2005, 2006             | Nose bags .....                   | 2077                  | Reels .....                    | 751                    |
| Opard .....                | 3147-3152             | Horsehoes .....                    | 1658                   | Nursing bottles .....             | 3929, 1979            | Reels .....                    | 751                    |
| Opard .....                | 3157                  | Horsehoes .....                    | 1986-1989              | Nuts .....                        | 1993, 2119            | Reels .....                    | 751                    |
| Opard .....                | 3157                  | Horn glasses .....                 | 145                    | Oakum .....                       | 1314                  | Reels .....                    | 751                    |
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| Rollers .. .. .                    | 2543                             | Sodium cyanide .. .. .            | 2505                  | Tacks for drawing .. .. .        | 1151, 1152          | Velocipedes .. .. .           | 2765                  |
| Rope yarn .. .. .                  | 1383                             | Solier .. .. .                    | 2625                  | Tailor .. .. .                   | 2656, 2657          | Veneers .. .. .               | 1236, 1235            |
| Rosaries .. .. .                   | 2038-2040                        | Soldering irons .. .. .           | 2399-2401             | Tailor .. .. .                   | 2571                | Vernice .. .. .               | 1138-1139             |
| Rowllocks .. .. .                  | 1166, 1167                       | Soles, for boots .. .. .          | 2043                  | Tailor .. .. .                   | 141, 2571, 2872     | Vesta .. .. .                 | 2772                  |
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| Rulers .. .. .                     | 2511-2512                        | Spades .. .. .                    | 1773-1774             | Ten .. .. .                      | 2676, 2782, 3550    | Vipers .. .. .                | 1241                  |
| Rye .. .. .                        | 794                              | Spaulders .. .. .                 | 417                   | Ten .. .. .                      | 621                 | Visors .. .. .                | 2778-2781             |
| Saddles .. .. .                    | 2656-2659                        | Speaking trumpet .. .. .          | 1284                  | Tea .. .. .                      | 1180, 1181          | Walls .. .. .                 | 2631                  |
| Saddle covers .. .. .              | 737                              | Spermacti .. .. .                 | 1562-1565             | Tea .. .. .                      | 2691                | Walls, sealing .. .. .        | 2129, 2138            |
| Saddle-trees .. .. .               | 1459                             | Spigots, for casks, &c. .. .. .   | 2730, 2732, 2736      | Telescopes .. .. .               | 185-187             | Waists for children .. .. .   | 2825-2828             |
| Saffron .. .. .                    | 2571                             | Spikes .. .. .                    | 1291, 1292            | Thermometers .. .. .             | 2700-2702           | Walking sticks .. .. .        | 359-363               |
| Sago .. .. .                       | 1049-1052                        | Sponges .. .. .                   | 1063-1064             | Thimbles .. .. .                 | 1161-1165           | Washboards .. .. .            | 2875                  |
| Salt .. .. .                       | 2572, 2573                       | Spoons .. .. .                    | 1153, 2475, 2476      | Thread .. .. .                   | 1661-1681           | Washstand sets .. .. .        | 1887, 1888            |
| Salt-petre .. .. .                 | 2063                             | Sprayers .. .. .                  | 2066, 2097, 2520-2524 | Ties, counters .. .. .           | 1657                | Waste, cotton or wool .. .. . | 1663                  |
| Samples .. .. .                    | 196, 197                         | Spurs .. .. .                     | 1286-1290             | Tin, and mnfrs. of .. .. .       | 1298, 1300          | Watches .. .. .               | 2516                  |
| Sardines .. .. .                   | 2506                             | Stamps .. .. .                    | 1254-1256             | Tin plate .. .. .                | 1682, 1683          | Watch-keys .. .. .            | 2815                  |
| Satchels .. .. .                   | 1233-1235                        | Stampa, rubber .. .. .            | 2584-2590             | Tinder boxes .. .. .             | 2043-2045           | Water-closets .. .. .         | 333                   |
| Sausage fillers .. .. .            | 1203                             | Stands, bottle .. .. .            | 2451                  | Time .. .. .                     | 2658                | Water-meters .. .. .          | 2059                  |
| Sausages .. .. .                   | 2574                             | Staples .. .. .                   | 242, 2414             | Ties, walking cue .. .. .        | 2478                | Waxes .. .. .                 | 69, 2791, 2850-2852   |
| Saws .. .. .                       | 2592                             | Starch .. .. .                    | 132                   | Tissues .. .. .                  | 2506-2510           | Weights for scales .. .. .    | 806-808, 1837, 1838   |
| Saw-sets .. .. .                   | 2738, 2739                       | Statues .. .. .                   | 1193-1195             | Tobacco .. .. .                  | 2677-2688           | Whalebone .. .. .             | 343, 344              |
| Scales .. .. .                     | 2768                             | Stearine .. .. .                  | 1302                  | Tongues .. .. .                  | 2613, 2659          | Wheat .. .. .                 | 2717                  |
| Scissors .. .. .                   | 2764-2767                        | Steel, & manufcs. of .. .. .      | 43-47                 | Tools, watch-makers' &c. .. .. . | 1659, 1660          | Wheelbarrows .. .. .          | 732                   |
| Scrappers .. .. .                  | 2490-2493                        | Stereoscopes .. .. .              | 1301-1305             | Tooth-picks .. .. .              | 1836-1838           | Wheels .. .. .                | 2541-2543             |
| Screens .. .. .                    | 401                              | Stills .. .. .                    | 86                    | Tooth-shell .. .. .              | 724                 | Whips .. .. .                 | 1143-1147             |
| Screw drivers .. .. .              | 1172                             | Stirrups .. .. .                  | 1316-1326             | Tow .. .. .                      | 1813                | White and red lead .. .. .    | 2357                  |
| Screw-plates .. .. .               | 2703                             | Stockings .. .. .                 | 553-566, 2046, 2047   | Towels .. .. .                   | 1481, 2169-2170     | White metal .. .. .           | 2061                  |
| Screws .. .. .                     | 2733-2737                        | Stones .. .. .                    | 2336-2346             | Toys .. .. .                     | 1830-1834           | Wicks .. .. .                 | 2089-2091, 2132, 2133 |
| Scuttlies, coal .. .. .            | 721, 722                         | Storax .. .. .                    | 2187                  | Trunks .. .. .                   | 2754                | Wigs .. .. .                  | 2298                  |
| Scythies .. .. .                   | 1618                             | Stoves .. .. .                    | 150-152, 1159         | Trays .. .. .                    | 2744, 2745          | Windows .. .. .               | 2408                  |
| Seed, cotton .. .. .               | 2303                             | Straps .. .. .                    | 48, 982-984           | Trays, rat and fly .. .. .       | 2754                | Wines .. .. .                 | 2798-2804             |
| Semolina .. .. .                   | 2581                             | Straw .. .. .                     | 2134                  | Trimming .. .. .                 | 471-473, 1635, 1636 | Wine medicinal .. .. .        | 3576, 3547            |
| Shades .. .. .                     | 7276-7289                        | Straw braid .. .. .               | 2134                  | Tripp .. .. .                    | 2748                | Wire cloth .. .. .            | 87-101                |
| Shadbrocks .. .. .                 | 2144, 2145                       | Strings .. .. .                   | 1098                  | Trousers .. .. .                 | 2140-2143           | Wood .. .. .                  | 1964-1966, 2574, 2579 |
| Shavers, hand .. .. .              | 1521                             | Strips for lining, &c. .. .. .    | 2465-2467             | Trowsers .. .. .                 | 310                 | Wool, & mnfrs. of .. .. .     | 1630-1664             |
| Shavers, caudle .. .. .            | 7276-7289                        | Stroonium .. .. .                 | 3189, 3116            | Trunks .. .. .                   | 2749                | Wraths .. .. .                | 1859-1862             |
| Shaws .. .. .                      | 1121, 1122, 1936-2004, 2150-2168 | Strychnine .. .. .                | 818                   | Trusses .. .. .                  | 376-383             | Yarn .. .. .                  | 977-981               |
| Sheaths, sword .. .. .             | 2750-2753                        | Stumps for drawing .. .. .        | 12629, 1437           | Tubs, rubber .. .. .             | 336                 | Yarn .. .. .                  | 2373                  |
| Shells .. .. .                     | 1391                             | Sugar .. .. .                     | 287-288               | Tubing .. .. .                   | 706-712             | Yeast .. .. .                 | 1901, 1902            |
| Shirt fronts .. .. .               | 2281-2283                        | Sugar-basins .. .. .              | 280-288               | Turpentine .. .. .               | 330-333             | Yerba mate .. .. .            | 2782                  |
| Shirts .. .. .                     | 629-641, 659-661                 | Suits for children .. .. .        | 2740-2743             | Twine .. .. .                    | 2737                | Zeroforn .. .. .              | 3588                  |
| Shoe heels .. .. .                 | 2653                             | Sulphur .. .. .                   | 300, 291              |                                  |                     | Zinc, & manufcs. of .. .. .   | 210, 2787             |

MONEY, WEIGHTS, AND MEASURES.—The monetary unit of Bolivia is the "Boliviano" = 100 centavos. For weights and measures Bolivia has adopted the metrical system.

The goods in this tariff which are dutiable on gross weight are indicated by the letters (g. w.) immediately following the text. The letters n. m. mean "not specially mentioned."

#### RULES FOR THE APPLICATION OF THE VALUATION TARIFF.

(Act of December 31, 1905.)

ART. 15.—The charge for the deposit of goods in Government warehouses shall be 50 centavos per hundred kilos, or fraction thereof. From the date of the presentation of the clearance certificate warehouse rent shall cease, even though the goods be not taken out.

ART. 16.—Goods subject to "appraisement" or "not specified in the tariff" shall be valued at their wholesale market price. In order to fix at this appraisement the Consular invoice shall be taken as a basis and its amount be increased by 20% for freight and other charges from the market of origin, provided these expenses have not already been included in the invoice.

In making the above calculation, the original invoice which every merchant is required to have in his possession must be produced, together with the corresponding Consular invoice; should there be a discrepancy in the value of the two invoices, assessment shall be made according to the invoice showing the largest amount. If the importer fails to produce the original invoice, he will be liable to a fine of 4% on the official value declared in the Consular invoice.

ART. 17.—For the application of the valuation tariff the following rules shall be in effect:

(1.) In every case where the valuation of a tissue is based on the number of threads, the latter shall be reckoned, by means of the glass called a "thread counter," in a square of 6 millimetres the side.

(2.) By "gross weight" is understood the weight of the package as made up for transporting the goods. Valuation by gross weight shall also be adopted in the case of goods generally conveyed loose, in bulk or bound together in bundles.

(3.) The expression "including packages" applies to goods valued according to their actual weight, together with the weight of containers and packages in which inclosed or wrapped, but not including barrels, casks, cases of wood, tin or sheet iron, with the cross pieces and outside packing cloth necessary for the transport. This rule shall not be applicable to goods for which the mode of weighing has been expressly stipulated in the Tariff.

Should goods dutiable inclusive of weight of packages be imported

loose, in bulk or fastened together in bundles, they shall be appraised according to net weight.

(4.) "Weight, including receptacles," means the weight of the goods inclusive of immediate receptacle containing them, and adhering to the goods even if used for the transport.

(5.) Merchandise for which the Tariff does not expressly stipulate another mode of weighing, shall be appraised at net weight.

(6.) When goods dutiable at gross weight are imported in the same package with other goods assessed or tariffed on some other basis, the weight of the goods including interior receptacles and packages shall be increased by 3% if imported in boxes and by 6% if imported in bales; save that in both cases the exterior receptacle above referred to in Article 3 shall not be taken into consideration.

(7.) Fractions of a centavo, amounting to 50 centimes and above, shall be considered as a full centavo, and fractions of less than 50 centimes shall not be taken into consideration.

(8.) The denomination appearing at the head of each group consisting of one or more subdivisions of an item, shall be deemed repeated at the commencement of each subdivision.

(9.) As "unfinished and untrimmed hats" shall be considered hats which are not provided with linings, ribbons or borders, notwithstanding they may have been ironed; this shall embrace hats furnished with a gauze or paper wrapper for the sole purpose of protecting them from damage.

(10.) In the Tariff "common metal" shall be held to be any metal except gold, silver or platinum.

(11.) The fibres or materials of which tissues are composed shall be considered as of higher or lower value, according to the following order:

1. Silk, animal or artificial.
2. Wool or hair.
3. Linen.
4. Cotton.
5. Ramie, hemp, jute and other vegetable fibres.

(12.) By "warp" must be understood the joint number of threads and filaments which form the length of the tissue, and by "weft" or "wool" the joint threads or filaments crossing the warp.

The method of forming the warp determines the classification upon which the appraisement of the tissue is made.

(13.) A tissue shall be understood as "mixed" when some other material enters into the composition of the threads of the tissue in a less proportion than the principal.





| Nos. | Goods.   | Valuation.<br>Bolivianos. | Amount pay-<br>able %. | Nos. | Goods.  | Valuation.<br>Bolivianos. | Amount pay-<br>able |
|------|--|---------------------------|------------------------|------|---|---------------------------|---------------------|
| 95   | Iron, tinneled, galvanized or not, for telegraphs, fencing, vineyards, &c., with or without handle or spines, and for tying hay (g. w.) .....  | Kilo. 2 00                | 25                     | 158  | Of white metal, nickel, (German silver or like kinds) .....   | Kilo. 7 00                | 30                  |
| 96   | Iron, tinneled, galvanized or not, to tie bottles, in rolls or clipped (g. w.) .....   | Kilo. 0 60                | 25                     | 159  | The same, plated or nickelled .....   | " 11 00                   | 30                  |
| 97   | On wooden or iron spools or rolls for landing or other uses (g. w.) .....  | Kilo. 1 00                | 25                     | 160  | Silver, gilded or not .....   | " 100 00                  | 30                  |
| 98   | The same of copper or bronze (g. w.) .....   | Kilo. 2 00                | 25                     | 161  | Rubber .....  | " 5 00                    | 30                  |
| 99   | With brush for cleaning pipes or uncorking bottles, including package .....  | Kilo. 1 60                | 25                     | 162  | Other kinds .....   | " (a)                     | 30                  |
| 100  | Steel of any diameter (g. w.) .....  | Kilo. 0 60                | free                   | 163  | Teething rings for babies, with or without rubber parts, including package, as follows:                               |                           |                     |
| 101  | Netting (see Wire netting) .....   |                           |                        | 164  | Of rubber or bone .....   | Kilo. 5 00                | 30                  |
| 102  | Brims of gunnys tissue for manufacture of hats, including package .....  | Kilo. 2 00                | 35                     | 165  | Of ivory .....  | " 56 00                   | 30                  |
| 103  | Some of cardboard, including package .....   | Kilo. 0 50                | 35                     | 166  | Rings and other accessories for umbrellas, including package .....  | Kilo. 1 00                | 25                  |
| 104  | Albs (see Ornaments, No. 2150) .....   |                           |                        | 167  | Same, of bronze or plated, including package .....  | " 4 00                    | 25                  |
| 105  | Albums for photographs, postal cards, stamps, and in blank for writing, including package, as follows:   |                           |                        | 168  | Animals: live .....   | " (a)                     | free                |
| 106  | With cardboard or paper cover .....  | Kilo. 2 40                | 30                     | 169  | Stuffed .....   | " (a)                     | 25                  |
| 107  | Bound in ordinary leather or cotton cloth .....  | " 3 00                    | 30                     | 170  | Animal, ordinary (g. w.) .....  | Kilo. 0 60                | 25                  |
| 108  | In composition, imitating wood, tortoise shell, or ivory .....   | " 4 50                    | 30                     | 171  | Sturgeon, including package .....   | " 1 00                    | 25                  |
| 109  | In silk, pure or mixed, veneered or not .....  | " 6 00                    | 30                     | 172  | Eyeglasses or spectacles, ordinary, without bows or rims .....  | " 3 00                    | 25                  |
| 110  | In Russia leather, or imitation thereof .....  | " 10 00                   | 30                     | 173  | With bows of steel, horn, iron, or buffalo horn, with or without case .....   | " 6 00                    | 25                  |
| 111  | In tortoise-shell, ivory, or mother-of-pearl .....   | " 20 00                   | 30                     | 174  | With gold or silver bows, with or without case .....  | " 50 00                   | 25                  |
| 112  | The above, with stamens .....  | " (a)                     | 30                     | 175  | With bows, plated, gilded or of tortoise-shell, with or without case .....  | " 20 00                   | 25                  |
| 113  | With music box or other kinds .....  | " (a)                     | 30                     | 176  | With wire gauze, or goggles, with or without bows or cases .....  | " 4 00                    | 25                  |
| 112a | Alpenine (durable as Sugar) .....  |                           |                        | 177  | Without bows, with fittings of steel, iron, buffalo or other horn, with or without case .....                         | " 6 00                    | 25                  |
| 113  | Pins, common or safety, and glass-headed hat pins, including package .....   | Kilo. 2 00                | 25                     | 178  | Without bows, with fittings of plated or gilt metal or of tortoise-shell, with or without cases, also nickelled ..... | " 18 00                   | 25                  |
| 114  | Other kinds .....  | " (a)                     | 25                     | 179  | Without bows, with mountings of gold or silver, with or without case .....  | " 60 00                   | 25                  |
| 115  | To hold the hair (see Nos. 1635-1700) .....  |                           |                        | 180  | Monocles and those with handles called quizzing glasses .....   | " 18 00                   | 25                  |
| 115  | Carpets (g. w.): of wool, with wool body .....   | Kilo. 6 00                | 30                     | 181  | Opera glasses, marine glasses, or field glasses, with or without handle, as follows:                                  |                           |                     |
| 116  | Or shag, with foundation of hemp, jute, or other vegetable fibre .....   | " 0 80                    | 30                     | 181  | With frames of brass, nickelled, painted, or enamelled, or not .....  | " 8 00                    | 25                  |
| 117  | Cotton shag .....  | " 1 00                    | 30                     | 182  | Covered with ordinary varnished leather, with enamel or porcelain .....   | " 10 00                   | 25                  |
| 118  | Cotton velvet .....  | " 1 20                    | 30                     | 183  | Same, covered with Russia leather or imitation .....  | " 15 00                   | 25                  |
| 119  | Common cloth .....   | " 1 20                    | 30                     | 184  | Same, in tortoise-shell, mother-of-pearl, ivory, or aluminium, with handle of gold or silver .....                    | " 50 00                   | 25                  |
| 120  | Curled wool of all kinds .....   | " 1 50                    | 30                     | 185  | Telescopes: up to 25 centimetres in length .....  | " 15 00                   | 25                  |
| 121  | The kind called Brussels .....   | " 2 80                    | 30                     | 186  | Of larger size .....  | " 30 00                   | 25                  |
| 122  | Plush, astrakhan, wool velvet mixed or not .....   | " 4 00                    | 30                     | 187  | Other kinds .....   | " (a)                     | 25                  |
| 123  | Hemp or jute called coco .....   | " 0 60                    | 30                     | 188  | Score Mountings and fittings of eyeglasses, 75% of the rates fixed for their respective classes .....                 |                           |                     |
| 124  | Wool, with or without vegetable mixture .....  | " 1 60                    | 30                     | 189  | Fish hooks, all sizes (g. w.) .....   | Kilo. 2 00                | free                |
| 124a | Subtle bags and game bags of all kinds .....   | " (a)                     | 40                     | 190  | Candle snuffers, with or without spring .....   | " 4 00                    | 25                  |
| 124b | Cotton, in the wool (g. w.) .....  | Kilo. 0 20                | 30                     | 191  | Apparatus: electric, for illumination and other purposes and its accessories (g. w.) .....                            | " (a)                     | 10                  |
| 124c | For padding, called <i>pique</i> , with or without cotton tissue (g. w.) .....   | Kilo. 1 00                | 30                     | 192  | For tinsmiths for wire working .....  | " 25 00                   | free                |
| 124d | The same, with silk tissue, with or without cotton admixture, including packing .....  | Kilo. 8 00                | 30                     | 193  | Mechanical lifting (g. w.) .....  | " 0 50                    | 10                  |
| 125  | Calendars, paper, loose-leaved, or glued on cardboard, including package .....   | Kilo. 2 00                | 30                     | 194  | And utensils for telegraphs and telephones .....  | " (a)                     | 10                  |
| 126  | Frames and crowns: Straw ( <i>esterile</i> ), horsehair or cotton hair, with or without wire, for women's and children's hats; or with cotton, for men's hats, including package ..... | Kilo. 8 00                | 35                     | 195  | Ploughs of all kinds and spare parts for same (g. w.) .....   | Kilo. 0 25                | free                |
| 127  | Of cork, with cotton or silk cloth, for men's hats, including package .....  | Kilo. 8 00                | 35                     | 196  | Violin bows (see Musical instruments) .....   | " 0 65                    | 30                  |
| 128  | Of sized cardboard, for kepis, shakos or hats; including package .....   | Kilo. 1 00                | 35                     | 197  | Sand: for polishing marble (g. w.) .....  | " 1 40                    | 30                  |
| 129  | Of felt or flock wool for making hats, including package .....   | Kilo. 10 00               | 35                     | 198  | Of all kinds, for other uses, including package, Rings, including package, as follows:                                |                           |                     |
| 130  | Almonds, bitter or sweet (g. w.) .....   | " 0 40                    | 25                     | 198  | For keys, steel or iron, with or without chain of same metal .....  | Kilo. 4 00                | 25                  |
| 131  | Shelled .....  | " 0 60                    | 25                     | 199  | Same, nickelled .....   | " 8 00                    | 25                  |
| 132  | Starch, all kinds (g. w.) .....  | " 0 20                    | 25                     | 200  | Wool, for cartrains .....   | " 2 00                    | 25                  |
| 133  | Mortars (g. w.) .....  | " 0 50                    | 25                     | 201  | Iron, with or without chain .....   | " 1 00                    | 25                  |
| 134  | Iron or steel, tinneled, galvanized or not .....   | " 1 50                    | 25                     | 202  | Same of bronze or copper .....  | " 4 80                    | 25                  |
| 135  | Glass, crystal, granite, faience, composition, wood or marble .....  | Kilo. 0 50                | 25                     | 203  | Same of nickelled metal .....   | " 4 80                    | 25                  |
| 136  | Pillows, bolsters and cushions, including package, as follows:   |                           |                        | 204  | For other uses, of iron, bronzed, tinneled, galvanized or not .....   | Kilo. 1 00                | 25                  |
| 136  | Covered with cotton or linen cloth and stuffed with wool or hair .....   | Kilo. 1 20                | 35                     | 205  | Iron with fixed or loose screw for small pulleys .....  | " 6 50                    | 25                  |
| 137  | The same, stuffed with feathers .....  | " 10 00                   | 35                     | 206  | Same of bronzee copper .....  | " 2 40                    | 35                  |
| 138  | The same, covered with silk, mixed or not .....  | " 16 00                   | 35                     | 207  | For bridles or halters, of tinneled iron .....  | " 0 70                    | 25                  |
| 139  | Of shavings .....  | " 0 10                    | 30                     | 208  | Same of plated or nickelled metal .....   | " 4 00                    | 25                  |
| 140  | Of rubber .....  | " 4 00                    | 30                     | 209  | Of pewter or Britannia metal .....  | " 2 00                    | 25                  |
| 140b | Covered with leather or its imitations .....   | " 5 00                    | 30                     | 210  | Harness: for carts .....  | " 20 00                   | 35                  |
| 141  | Gilliers' (pools) teats, including package .....   | " 3 00                    | free                   | 211  | For coaches (g. w.) .....   | " (a)                     | 40                  |
| 142  | Carry-combs for horses, including package .....  | " 0 80                    | 25                     | 212  | Rice: in the grain (g. w.) .....  | Kilo. 0 14                | 10                  |
| 143  | Canary seed and hemp (g. w.) .....   | " 0 20                    | 25                     | 213  | Ground (g. w.) .....  | " 0 50                    | 25                  |
| 144  | Tar, ordinary or pitch (g. w.) .....   | " 0 65                    | 30                     | 214  | Articles not specified in this tariff, as follows:  |                           |                     |
| 145  | Hour-glasses of all kinds and sizes, including package .....   | Kilo. 1 30                | 15                     | 214  | Of steel (g. w.) .....  | Kilo. 0 60                | 25                  |
| 146  | Bulbs for electric lighting .....  | " 0 24                    | 30                     | 215  | Of algahest (g. w.) .....   | " (a)                     | 30                  |
| 147  | Chafing dishes, with or without metal, faience, porcelain, or wood parts, as follows:  |                           |                        | 216  | Of wire, iron or steel, nickelled, bronzed, copper-plated or tinneled (g. w.) .....                                   | Kilo. 0 80                | 25                  |
| 148  | Of tin plate or brass .....  | " 3 00                    | 40                     | 217  | Of wire, bronze or copper .....   | " 2 40                    | 25                  |
| 149  | Same, nickelled .....  | " 5 00                    | 25                     | 218  | Of aluminium, including package .....   | " 2 40                    | 25                  |
| 150  | Same, nickelled or plated .....  | " 8 00                    | 25                     | 219  | Of tortoise shell, including package .....  | " 70 00                   | 30                  |
| 151  | Kitchen stoves, iron: small, to burn paraffin oil, with parts of tin or iron plate (g. w.) .....   | Kilo. 1 50                | 25                     | 220  | Of cardboard (g. w.) .....  | " 0 80                    | 30                  |
| 152  | Same, nickelled or plated (g. w.) .....  | Kilo. 3 60                | 25                     | 221  | Of celluloid or other composition, including package .....  | Kilo. 3 00                | 30                  |
| 153  | Other kinds .....  | " (a)                     | 25                     | 222  | Of tin (g. w.) .....  | " 1 50                    | 25                  |
| 153a | Anenors and graptules, iron or steel (g. w.) .....   | Kilo. 0 21                | free                   | 223  | Of iron (see Manufactured iron) .....   | " 6 00                    | 25                  |
| 154  | Aniline (see Paints) .....   |                           |                        | 224  | Of gutta-percha (g. w.) .....   | " 2 00                    | 30                  |
| 155  | Napkin rings, including package, as follows:   |                           |                        | 225  | Of tin plate or stamped sheet iron, tinneled, painted, or not (g. w.) .....   | Kilo. 0 90                | 30                  |
| 156  | Bone, horn, wood, common metal or composition .....  | Kilo. 1 00                | 30                     |      |   |                           |                     |
| 157  | Ivory .....  | " 56 00                   | 30                     |      |   |                           |                     |
| 158  | Britannia metal, pewter, lead, zinc, bronze or copper .....  | Kilo. 3 00                | 30                     |      |   |                           |                     |
| 159  | Same, nickelled or plated .....  | " 5 00                    | 30                     |      |   |                           |                     |

(a) According to appraisement.

(a) According to appraisement.

## TARIFF.]

| Goods.   |   |        |      | Goods.   |  |        |      |
|--|---|--------|------|--|--|--------|------|
| Valua- Amount<br>tion. pay-<br>Bolivianos. able %. |   | Nos.   |      | Valua- Amount<br>tion. pay-<br>Bolivianos. able %.   |  | Nos.   |      |
| 26   | Of bone (g. w.)   | 6 00   | 30   | 292  | Of Britannia metal, pewter, or burnished iron, having or not parts of other material   | 4 00   | 30   |
| 27   | Of canebooth (g. w.)  | 4 00   | 25   | 293  | Same, nickelled  | 5 00   | 30   |
| 28   | Of sheet iron   | 2 00   | 25   | 294  | Same, plated or gilded   | 7 00   | 30   |
| 29   | Of brass copper (see Manufactured brass)  | 1 50   | 40   | 295  | Of white metal, nickel, German silver, plaque or like materials, having or not parts of other material   | 7 00   | 30   |
| 30   | Of varnished or painted wood (g. w.)  | 1 00   | 40   | 296  | Same, plated or gilded   | 14 00  | 30   |
| 31   | Of wood without varnish or paint (g. w.)  | 70 00  | 30   | 297  | Of silver, gilded or not   | 100 00 | 30   |
| 32   | Of ivory, including package   | (a)    | 30   | NOTE.—For appraisement of sugar bowls of crystal or glass, see Glassware; for those of porcelain, faience ware, or enamelled iron, see Porcelain, Faience ware, or Enamelled iron, respectively. |  |        |      |
| 33   | Of marble (g. w.)   | 100 00 | 25   | 298  | Other kinds not specified  | (a)    | 30   |
| 34   | Of white metal, nickel, German silver; plated ware, Britannia metal; pewter, nickelled or not, silvered or gilded, shall be appraised in the same manner as sugar bowls in their corresponding classes. | 70 00  | 30   | 299  | Adzes, with or without handles (g. w.)   | 0 56   | free |
| 35   | Of mother-of-pearl  | 1 20   | 10   | 300  | Sulphur, lump or ground (g. w.)  | 0 15   | 10   |
| 36   | Of gold   | 3 00   | 30   | Bile, including package, as follows:   |  |        |      |
| 37   | Of paper (g. w.)  | 3 00   | 30   | 301  | Of cotton, rubber, or oilcloth   | 3 00   | 40   |
| 38   | Of papier-mâché   | 4 00   | 30   | 302  | Of wool, all kinds   | 5 00   | 40   |
| 39   | Of silver   | 100 00 | 25   | 303  | Of linen, all kinds  | 4 00   | 40   |
| 40   | Of lead   | 0 50   | 25   | 304  | Of silk, all kinds   | 30 00  | 40   |
| 41   | Of zinc   | 0 50   | 25   | Codish (see Fish).   |  |        |      |
| 42   | Fasteners or staples for wire, of iron or steel wire, galvanized, tinned, painted or not (g. w.)  | 0 60   | 10   | 305  | Chamber pots, of pewter, with or without tops (g. w.)  | 4 50   | 30   |
| 43   | Razor straps, including package   | 6 00   | 30   | 306  | The same, flat, for invalids (g. w.)   | 1 50   | 30   |
| 43b  | Asphalte or jews' pitch for protecting oxidable metals, or for preserving wood, or combined for paving or roofing (g. w.)   | 0 10   | free | 307  | Of tin plate (g. w.)   | 0 90   | 20   |
| 44   | Mats or holders, for dishes, bottles and other purposes, including package, as follows:   |        |      | 308  | Plated or plaqué, including package  | 7 00   | 30   |
| 44a  | Of papier-mâché, composition, or wood, varnished or painted, gilded or not  | 3 00   | 30   | Of faience or porcelain (see Faience or Porcelain) Of iron (see Manufactured iron).  |  |        |      |
| 44b  | Of tin plate or sheet iron, neither varnished, painted nor gilded   | 1 50   | 30   | 309  | Of rubber (see articles of rubber not designated).   |        |      |
| 45   | Same, nickelled, varnished, or painted, gilded or not   | 2 20   | 30   | 310  | Of aluminium, including package  | 2 40   | 30   |
| 46   | Of copper or brass  | 2 80   | 30   | Sheep skins, dressed (see Skins).  |  |        |      |
| 47   | The same, nickelled   | 4 00   | 30   | 311  | Trowels for masons (g. w.)   | 1 20   | free |
| 48   | The same, plated  | 4 50   | 30   | 312  | Bridlooms, horse: of leather, including package  | 6 00   | 40   |
| 49   | Of Britannia metal or pewter  | 5 50   | 30   | 313  | Same, of cotton, wool, or horsehair, including package   | 0 00   | (a)  |
| 50   | The same, nickelled   | 7 00   | 30   | 314  | Same, of cotton, wool, or horsehair, including package   | 0 00   | (a)  |
| 51   | The same, plated  | 7 00   | 30   | 315  | Scalps, small, for weighing gold, in wooden boxes, with bowls or pans of from 7 to 15 centimetres in diameter  | 8 00   | 25   |
| 52   | Of white metal, nickel, German silver, or like substances   | 7 00   | 30   | Scales (g. w.):  |  |        |      |
| 53   | The same, plated  | 14 00  | 30   | 316  | Hanging, with iron beam and brass or iron pans   | 1 20   | 25   |
| 54   | Of silver, gilded or not  | 100 00 | 30   | 317  | The same with pans of bronze or copper   | 1 20   | 25   |
| 55   | Of straw or rush plait  | 3 00   | 30   | 318  | With spring, and bronze hanging scales, with or without iron plate   | 2 20   | 25   |
| 56   | Of oilcloth   | 2 00   | 30   | 319  | Of bronze, watch shaped and Roman spring scales in cylinder or watch shape   | 4 00   | 25   |
| 57   | Of wood, veneered or not  | 4 00   | 30   | 320  | Same on iron frame with pans of brass, bronze, copper or iron  | 2 00   | 25   |
| 58   | Of aluminium  | 2 40   | 30   | 321  | Of iron for counters, with or without steelyard with single pan of brass or iron and so-called "Union scales" with pan or platform, to weigh up to 125 kilogrammes | 1 00   | 25   |
| 59   | Other kinds   | (a)    | 30   | 322  | Platform steelyards with wooden or iron stand  | 0 50   | 25   |
| 60   | Hartshorn, calcined or in filings, including package (see Drugs)  |        |      | 323  | For letter weighing  | (a)    | 25   |
| 61   | Surchales, including package, as follows:   |        |      | 324  | Chemists and assayers'   | (a)    | 25   |
| 62   | Of cotton, or mixed with other vegetable fibre  | 6 00   | 40   | 325  | With stands of wood or other material and marble top, to weigh up to 4 kilogrammes   | 12 00  | 25   |
| 63   | Of wool   | 8 00   | 40   | 326  | Same, to weigh up to 30 kilogrammes  | 28 00  | 25   |
| 64   | Of hemp, jute, linen, or hristles   | 6 00   | 40   | 327  | Larger sizes   | 50 00  | 25   |
| 65   | Of leather  | (a)    | 40   | 328  | Apothecaries', with metal, crystal, or porcelain column, gilt or painted up to 60 centimetres of height  | 50 00  | 25   |
| 66   | Coffins of all kinds  | (a)    | free | 329  | Same, of more than 60 centimetres of height  | 80 00  | 25   |
| 67   | Automobiles of all kinds  | 0 10   | 10   | 330  | The same, common   | (a)    | 25   |
| 68   | Hazel-nuts (g. w.)  | 0 25   | 25   | 331  | Old style steelyards, called "troughs"   | 0 40   | 30   |
| 69   | On in grain (g. w.)   | 0 10   | 10   | Pails and tubs (g. w.):  |  |        |      |
| 70   | Crushed or prepared (g. w.)   | 0 10   | 10   | 332  | Of iron (see Manufactured iron).   |        |      |
| 71   | Advertisements and catalogues of goods (g. w.)  | 0 50   | 15   | 333  | Of painted tin plate   | 0 90   | 40   |
| 72   | In paper, loose or in pamphlets or books, with or without board binding   | 1 00   | 15   | 334  | Of wood, with iron hoops, and cedar with metal hoops   | 0 40   | 30   |
| 73   | Of both the above kinds, with colored engravings  | 1 50   | 15   | Of iron or zinc, painted, tinned or galvanized, and porcelain lined (see Manufactured iron in its several classes).  |  |        |      |
| 74   | Of the three above kinds, with wood or cardboard frames, painted, varnished, bronzed, or not  | 2 50   | 15   | 335  | Of bronze or copper (see Manufactured bronze).   |        |      |
| 75   | Hoes and spades of all sizes, with or without handles and spare parts (g. w.)   | 0 30   | free | 336  | Of cardboard or papier-mâché, with or without handles  | 0 80   | 30   |
| 76   | Trays (g. w.): of wood  | 3 00   | 30   | 337  | Of leather and cloth, for firemen and miners (see Bricks).   | 0 30   | free |
| 77   | Of papier-mâché   | 3 00   | 30   | 338  | Ball moulds (see Manufactured iron).   |        |      |
| 78   | Of iron or tin plate, japanned, and those thickened   | 2 20   | 30   | 339  | Benches for carpenters   | 30 00  | 30   |
| 79   | Of pewter, brass, or covered with white metal   | 4 50   | 30   | Sashes (see Bandages).   |  |        |      |
| 80   | Of plaque or plated metal, in part gilded or not  | 7 00   | 30   | 340  | Flags of all kinds   | (a)    | 35   |
| 81   | Of white metal, German silver, or nickel  | 7 00   | 30   | 341  | Small flags of paper or cotton cloth for ornamenting awnings and dishes of food, including package   | 5 00   | 40   |
| 82   | Same, plated or gilded  | 14 00  | 30   | 342  | Same, of silk  | 30 00  | 40   |
| 83   | Of silver, gilded or not  | 100 00 | 30   | 343  | Baths: of marble   | 0 10   | 25   |
| 84   | Of aluminium  | (a)    | 30   | 344  | Shower, of tin, brass or zinc, whether or not painted, tinned, or galvanized, composed of several parts (g. w.)  | 0 60   | 25   |
| 85   | Other kinds   | (a)    | 30   | 345  | Same, of rubber for travel, with or without accessories  | 4 00   | 25   |
| 86   | Of iron enamelled with faience or porcelain (see Manufactured iron, No. 1377).  |        |      | 346  | Seating or foot tubs of tin, brass or zinc, enamelled with faience or porcelain, whether painted, tinned or galvanized (g. w.)                                     | 0 40   | 25   |
| 87   | Saffron, Castille, in oil, dry, in powder, cakes, tablets, or imitation thereof, including package  | 45 00  | 30   | 347  | Of iron, enamelled with faience or porcelain   | 0 90   | free |
| Minimum (see Paints).                              |   |        |      | 348  | Ramrods, with or without wad extractors, including package   | 1 50   | 25   |
| 88   | Mercury (g. w.)   | 2 00   | free | Playing cards (see Games).   |  |        |      |
| 89   | Sugar, candy (see Drugs No. 2928).  |        |      | 349  | Whalebone: in the rough  | 1 20   | 25   |
| 90   | Sugar: refined. Specific duty per metrical quintal (g. w.)  | 30 00  | 8 50 | 350  | Finished or imitation, covered or not  | 12 00  | 30   |
| 91   | Raw, crude and other unrefined sugars. Specific duty per metrical quintal (g. w.)   | 30 00  | 8 50 | 351  | Varnish: common, in barrels (g. w.)  | 0 20   | 30   |
| 92   | Sugar bowls, including package, as follows:   |        |      |  |  |        |      |
| 93   | Of aluminium  | 2 40   | 30   |  |  |        |      |
| 94   | Of bronze or copper   | 2 00   | 30   |  |  |        |      |
| 95   | Same, nickelled   | 3 00   | 30   |  |  |        |      |

(a) According to appraisement.

(a) According to appraisement.

| No.  | Goods.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. | No.  | Goods.    | Valua-<br>tion.<br>Bolivianos.  | Amount<br>pay-<br>able %. |        |      |
|------|---|--------------------------------|---------------------------|------|-----------|---|---------------------------|--------|------|
| 346  | Copal, carriage or furniture, in bottles or tins, including package .....   | Kilo.                          | 1 20                      | 30   | 408       | Bridle bits: iron, polished or nickeled, with bosses or parts of silvered metal, or brass, including package .....                  | Kilo.                     | 5 00   | 25   |
| 347  | Same, in small flasks, including package .....  | "                              | 2 50                      | 30   | 409       | Of plated iron, gilded or with lacustrations of other metal .....   | "                         | 12 00  | 25   |
| 348  | Amber, for photography, including package .....   | "                              | 3 20                      | 30   | 410       | Of wrought or forged iron .....   | "                         | 2 50   | 25   |
| 349  | Or preparation for varnishing interior of barrels .....   | Kilo.                          | 1 00                      | 30   | 411       | Same, polished or nickeled .....  | "                         | 2 50   | 25   |
| 350  | Black, for iron, in tins or bottles (g. w.) .....   | "                              | 0 50                      | 30   | 412       | Same, with bosses or parts of yellow metal .....  | "                         | 3 60   | 25   |
| 351  | Angers: of iron or steel for mining (g. w.) .....   | "                              | 6 20                      | free | 413       | Keyhole guards, including package, as follows:  |                           |        |      |
| 352  | For artisans of all kinds, with or without handle, including package .....  | "                              | 2 00                      | "    | 414       | Of copper or bronze .....   | "                         | 2 00   | 30   |
| 353  | Crowbars, of iron or steel, of all sizes, for agricultural or mining purposes .....   | Kilo.                          | 0 20                      | "    | 415       | Same, nickeled .....  | "                         | 3 20   | 30   |
| 354  | Barrels, tierces, pipes, casks, firkins and kegs:   |                                |                           |      | 416       | Of tortoise-shell, ivory or mother-of-pearl .....   | "                         | 14 00  | 30   |
| 354  | Of wood, set up or in shooks (g. w.) .....  | Kilo.                          | 0 30                      | "    | 416       | Of wood, rubber, composition, bone, leather, papier maché, zinc, iron, tin or brass, painted, nickeled, or not .....                | Kilo.                     | 6 00   | 30   |
| 355  | Of pewter or white metal, including packages .....  | "                              | 7 00                      | 30   | 417       | Speaking trumpets for vessels .....   | (a)                       | 30     |      |
| 356  | Frames: hand embroidery, with or without feet .....   | each                           | 1 40                      | 35   | 418       | Axle-boxes, steel or iron, for carts or carriages (g. w.) .....   | Kilo.                     | 0 20   | free |
| 357  | Of all sizes, to sit on floor .....   | "                              | 4 00                      | 35   | 419       | Billiard balls, of ivory or imitation, including package .....  | Kilo.                     | 60 00  | 40   |
| 358  | Of wood, with prepared cloth for painting .....   | "                              | 6 00                      | 95   | 420       | Marbles, stone, china, marble, porcelain, glass, or composition (g. w.) .....   | Kilo.                     | 0 36   | 30   |
| 359  | Caues or walking sticks:  |                                |                           |      | 421       | Bags: packing, printed or not, including package .....  | Kilo.                     | 0 50   | 30   |
| 359  | In the rough, without heads or ferrules .....   | dozen                          | 6 00                      | 30   | 422       | Same of so-called parchment paper .....   | "                         | 1 20   | 30   |
| 360  | Wholly of wood or of iron covered with leather, with ferrules .....   | "                              | 10 00                     | 30   | 423       | For school children (see Sacks).  |                           |        |      |
| 361  | Same, with common metal trimmings .....   | dozen                          | 20 00                     | 30   | 423       | Pumps, wooden, for barrels .....  | dozen                     | 2 00   | 30   |
| 362  | Same, with head of bone, horn, stone, metal, composition, or like substances .....  | dozen                          | 32 00                     | 30   | 424       | Of tin or sheet iron for barrels .....  | dozen                     | 1 60   | 25   |
| 363  | With ivory, tortoise-shell or mother-of-pearl head .....  | dozen                          | 120 00                    | 30   | 425       | Of copper or bronze for barrels .....   | "                         | 3 20   | 25   |
| 364  | Of whalebone, or composition .....  | "                              | 144 00                    | 30   | 426       | Common for wells, of iron and steel, with or without accessories .....  | each                      | 10 00  | free |
| 365  | Of gum, rubber, or composition .....  | "                              | 12 00                     | 30   | 427       | Fire, and for mining or agricultural use .....  | (a)                       | 00     |      |
| 366  | Sword, shall be appraised as above in their proper classes with a surtax of 40% .....   |                                |                           |      | 428       | For watering plants .....   | each                      | 6 00   | 25   |
| 367  | Rifle (only with consent of the Government) each  |                                | 30 00                     | 50   | 429       | Metal tubes, for barrels .....  | Kilo.                     | 1 60   | 30   |
| 368  | Of tortoise-shell, ivory, and those with head of gold, silver or with fine stones .....   | (a)                            | 40                        | 40   | 430       | Of tin plate .....  | "                         | 1 60   | 30   |
| 369  | For children, shall be appraised as above in their proper classes with rebate of 50% .....  |                                |                           |      | 431       | Of plated metal .....   | "                         | 16 00  | 30   |
| 370  | Dressing gowns, for men:  |                                |                           |      | 432       | Of silver .....   | "                         | 100 00 | 30   |
| 369  | Cotton, padded or not .....   | each                           | 12 00                     | 40   | 433       | Of gold .....   | (a)                       | 40     |      |
| 370  | Of wool, mixed or not with cotton .....   | "                              | 30 00                     | 40   | 434       | Cigar and cigarette holders, as follows:  |                           |        |      |
| 371  | The above kinds with silk linings, &c. will be increased 50% over their respective appraisements.   |                                |                           |      | 434       | Of wood, rubber, gum or composition, in part or not glass, having parts of common metal or not, including package .....             | Kilo.                     | 15 00  | 30   |
| 372  | Of silk, mixed or not, padded or not .....  | each                           | 60 00                     | 40   | 435       | Of meerschaum or imitation, with or without amber, trimmed or not with silver or gold, with cases .....                             | Kilo.                     | 100 00 | 30   |
| 373  | Of Turkish towelling for bath, plain or trimmed, including package .....  | Kilo.                          | 4 00                      | 40   | 436       | Of amber, or imitation, trimmed or not with silver or gold, with cases .....  | Kilo.                     | 150 00 | 30   |
| 374  | Other kinds for babies .....  | (a)                            | 40                        | 40   | 437       | Other kinds .....   | (a)                       | 30     |      |
| 375  | For women and girls (see Dresses).  |                                |                           |      | 438       | Lamp burners, copper or bronze, including package .....   | Kilo.                     | 3 00   | 25   |
| 375  | Cruppers, leather, including package .....  | Kilo.                          | 6 00                      | 40   | 439       | Same, nickeled, including package .....   | "                         | 4 00   | 25   |
| 376  | Trunks and valises, as follows:   |                                |                           |      | 440       | Embroideries of wool, begun or finished on canvas, including package .....  | Kilo.                     | 7 00   | 30   |
| 376  | Of camplow wood or imitation .....  | "                              | 0 60                      | 40   | 441       | Muffers. (See saws according to class.)   |                           |        |      |
| 377  | Of common wood covered with pasteboard, zinc or tin .....   | Kilo.                          | 0 50                      | 40   | 441       | Bottles of common glass for liquors (g. w.) .....   | "                         | 0 05   | free |
| 378  | Covered with leather, oilcloth or canvas .....  | "                              | 0 80                      | 40   | 442       | Of common glass for other purposes (see Glassware)  |                           |        |      |
| 379  | Of tin, steel or iron, painted or not, with or without wooden laths .....   | Kilo.                          | 0 30                      | 40   | 442       | Of pewter for water and bottles covered in wickerwork for shipping .....  | Kilo.                     | 10 00  | 30   |
| 380  | Pasteboard valises, covered in canvas or oilcloth .....   | Kilo.                          | 1 20                      | 40   | 443       | Of fine earthenware for water, with or without trim and glass (g. w.) .....   | Kilo.                     | 0 30   | 30   |
| 381  | Same, covered in leather .....  | "                              | 2 80                      | 40   | 444       | Buttans, with or without shank, including package, as follows:  |                           |        |      |
| 382  | Of leather of all kinds .....   | "                              | 5 00                      | 40   | 444       | Of falience, porcelain or glass, for shirts, undershirts, drawers &c. and button moulds of white uncovered wood .....               | Kilo.                     | 0 60   | 30   |
| 383  | With compartments and other kinds .....   | (a)                            | 40                        | 40   | 445       | Same, for shoes, waistcoats, coats, or for ornamenting clothes .....  | Kilo.                     | 2 00   | 30   |
| 384  | Puffan, prepared for furniture, and other uses (g. w.) .....  | Kilo.                          | 0 60                      | 30   | 446       | Of cardboard or papier-maché, whalebone, shell, bone, horn, terra cotta or metal, for trousers, coats, waistcoats and drawers ..... | Kilo.                     | 2 00   | 30   |
| 385  | Ratt boxes for dressing table, including package .....  | "                              | 8 00                      | 30   | 447       | Of corozo or lacquered wood, for waistcoats, coats, or for ornamenting clothes .....  | Kilo.                     | 4 00   | 30   |
| 386  | Brace, with or without bits:  |                                |                           |      | 448 & 449 | Of ivory, mother-of-pearl or shell, without regard to grades, for any purpose including packing .....                               | "                         | 12 00  | 30   |
| 386  | Common wood, including package .....  | "                              | 0 80                      | free | 450       | Covered with cotton or linen cloth for shirts or drawers, and covered with cotton or wool for clothes .....                         | Kilo.                     | 6 00   | 30   |
| 387  | Of boxwood, walnut, and like woods, including package .....   | Kilo.                          | 1 40                      | "    | 451       | Same, covered in silk .....   | "                         | 7 50   | 30   |
| 388  | Vernilion (see Paints).   |                                |                           |      | 452       | Same, for trowsers, covered in cloth or leather .....   | Kilo.                     | 3 60   | 30   |
| 388  | In paste, in wooden or tin boxes (g. w.) .....  | Kilo.                          | 0 30                      | 30   | 453       | Of composition, lacquered or burnished iron .....   | "                         | 2 00   | 30   |
| 389  | Liquid, in earthenware jars (g. w.) .....   | "                              | 0 20                      | 30   | 454       | Of steel, bone, horn or common metal, for waistcoats, coats, or for ornamenting clothes .....                                       | Kilo.                     | 3 00   | 30   |
| 390  | Same in glass flasks, or shoe polish (g. w.) .....  | "                              | 0 80                      | 30   | 455       | Of white or yellow metal, plain, embossed, or overlaid and gilded or plated, for the military .....                                 | Kilo.                     | 15 00  | 30   |
| 391  | Or cream in boxes or flasks, white or colored, including package .....  | Kilo.                          | 2 00                      | 30   | 456       | Same, of steel, bone, burnished iron, or white or yellow metal, not gilded nor plated for the military .....                        | "                         | 4 50   | 30   |
| 391  | Of the two foregoing numbers imported in boxes with brush or pad (g. w.) .....  | Kilo.                          | 3 00                      | 30   | 457       | Of falience, porcelain, glass, with or without parts of common metal .....  | Kilo.                     | 2 50   | 30   |
| 392  | Or dressing, copper or bronze, for carriage or harness (g. w.) .....  | Kilo.                          | 0 30                      | 30   | 458       | Of iron or steel .....  | "                         | 2 80   | 20   |
| 392b | Nursing bottles, with tube of glass or rubber: including packing .....  | doz.                           | 24 00                     | 60   | 459       | Of rubber, corozo, bone, horn or common metal, with or without plating or gilding, having or not parts of other material .....      | Kilo.                     | 8 00   | 30   |
| 392c | The same, with only test of rubber: including packing .....   | doz.                           | 6 00                      | 30   | 460       | Of tortoise-shell, ivory or mother-of-pearl, with or without parts of other material .....  | Kilo.                     | 16 00  | 30   |
| 393  | Bicycles .....  | "                              | 30                        | 30   | 461       | Other kinds .....   | (a)                       | 30     |      |
| 394  | Boat books, with or without handles (g. w.) .....   | Kilo.                          | 0 20                      | 25   | 462       | With riveted shanks, all kinds .....  | Kilo.                     | 4 00   | 30   |
| 395  | Bidets: of white wood .....   | each                           | 7 00                      | 25   | 463       | For electric bells .....  | "                         | 6 00   | 30   |
| 396  | Of lacaranda, mahogany, walnut, or like woods .....   | each                           | 12 00                     | 35   |           |   |                           |        |      |
| 397  | Of sheet iron with or without iron parts .....  | "                              | 0 80                      | 35   |           |   |                           |        |      |
| 398  | Moustache holders or bands, including package .....   | Kilo.                          | 10 00                     | 40   |           |   |                           |        |      |
| 399  | Billiard tables, with utensils and parts .....  | "                              | (a)                       | 40   |           |   |                           |        |      |
| 400  | Bauktons, bonds, cedulas, debentures, loose or pasted together, and stamps and seals (all these articles with permission of Supreme Government) (g. w.) ..... | Kilo.                          | 40 00                     | 40   |           |   |                           |        |      |
| 401  | Screens of all kinds .....  | "                              | 30                        | 30   |           |   |                           |        |      |
| 402  | Spring stopples, bone, gum, rubber, gutta-percha or metal, including package .....  | Kilo.                          | 5 00                      | 30   |           |   |                           |        |      |
| 403  | Boas: fur, up to 50 centimetres .....   | dozen                          | 36 00                     | 40   |           |   |                           |        |      |
| 404  | Same, of more than 50 centimetres .....   | "                              | 72 00                     | 40   |           |   |                           |        |      |
| 405  | Of feathers, up to 50 centimetres .....   | "                              | 42 00                     | 40   |           |   |                           |        |      |
| 406  | Of more than 50 centimetres .....   | "                              | 84 00                     | 40   |           |   |                           |        |      |
| 407  | Of silk or of silk and cotton tulle, including package .....  | Kilo.                          | 50 00                     | 40   |           |   |                           |        |      |

(a) According to appraisement.

(a) According to appraisement.



| Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. | Nos. | Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|---------------------------|---------------------------|------|---|---------------------------|---------------------------|
|   |                           |                           |      |   |                           |                           |
| Muzzles and snaffles of iron or other common metal for horses, including package.....kilo.  | 2 00                      | 25                        | 525  | Fancy boxes, or small baskets of caribwood or wood, empty, lined or otherwise ornamented, for sweetmeats or perfumery.....kilo.             | 16 00                     | 40                        |
| Trusses for ruptured people.....kilo.   | 3 00                      | 30                        | 526  | Wooden, small, gilded or otherwise, in sets of various sizes (nests), including packing.....kilo.   | 5 00                      | 0                         |
| Braziers (small), bronze, for fumigating, including package.....kilo.   | 1 80                      | 25                        | 527  | Wooden, caribwood, horn or composition, for snuff or tobacco, with or without incrustations of mother-of-pearl, including packing.....kilo. | 5 00                      | 40                        |
| Snares, of white metal or plated.....kilo.  | 4 00                      | 25                        | 528  | The same, of ordinary metal, whether silvered, gilt, nickel plated, or not, including packing.....kilo.                                     | 8 00                      | 0                         |
| Braziers, of bronze or copper (g. w.).....kilo.   | 1 80                      | 25                        | 529  | The same, of tortoise-shell, ivory or mother-of-pearl, including packing.....kilo.  | 40 00                     | 40                        |
| Of cast iron, with or without feet (g. w.).....kilo.  | 0 16                      | 25                        | 530  | The same, of silver, gilded or not, including packing.....kilo.   | 100 00                    | 40                        |
| Of hammered iron or steel (g. w.).....kilo.   | 0 45                      | 25                        | 531  | Wooden, of all sizes, varnished or not, for merchandise (g. w.).....kilo.   | 0 40                      | 30                        |
| Trimmings: Buckles, frosting, throat, spandrels &c. of silver, gilded or not, including paper wrappings and spoons.....kilo.  | 120 00                    | 25                        | 532  | Wooden, ornamented or not, for cigars (g. w.).....kilo.   | 0 50                      | 40                        |
| Same of bronze or copper, plated or gilded, including paper wrappings and spoons.....kilo.  | 30 00                     | 25                        | 533  | Boxes or cases, wooden, with lock with or without spring, for money or jewels (g. w.).....kilo.   | 0 80                      | 30                        |
| Same, with silk body.....kilo.  | 20 00                     | 25                        | 534  | Cardboard, wooden, common metal, horn or pasteboard, for toilet powder, with or without puff, including packing.....kilo.                   | 2 20                      | 35                        |
| Brushes, including package, as follows:   | 12 00                     | 30                        | 535  | China, porcelain, glass or crystal, for toilet powder, with or without puff, including packing.....kilo.                                    | 3 00                      | 35                        |
| Shaving, with ivory handle.....doz.   | 4 00                      | 30                        | 536  | All others.....kilo.  | (a)                       | 40                        |
| With buffalo, bone or common metal handle.....doz.  | 3 00                      | 30                        | 537  | Wooden, crystal, or of other materials, with or without metal ornamentation, for gloves, handkerchiefs &c. (g. w.).....doz.                 | 36 00                     | 35                        |
| Wooden handles, with or without iron socket.....doz.  | 3 00                      | 30                        | 538  | Hat boxes, caribwood or canvas, leather lined.....doz.  | 60 00                     | 35                        |
| All kinds for artisans (g. w.).....kilo.  | 3 50                      | free                      | 539  | Leather.....doz.  | 80 00                     | 35                        |
| For letter copying, including package.....kilo.   | 5 00                      | 30                        | 540  | The same, for more than two hats.....doz.   | 100 00                    | 35                        |
| Clasps and corner plates of metal, gilded or not, for books and other uses, and cravat clasps, including package.....kilo.  | 9 00                      | 30                        | 541  | Tin, sheet iron or steel, painted, ornamented, bronzed or not (g. w.).....doz.  | 2 00                      | 30                        |
| Bronze, manufactured:   |                           |                           | 542  | The same, with painting materials.....doz.  | (a)                       | 30                        |
| Articles not specified, having or not parts of other material, asknockers, staples, hinges, lamp chains, rings, hooks, door latches, springs, casters, wheels &c. (g. w.).....kilo. | 2 00                      | 25                        | 543  | The same, for schools, including packing.....kilo.  | 1 60                      | 30                        |
| Same, nickel-plated (g. w.).....kilo.   | 3 00                      | 25                        | 544  | Chinese, carved or plain, of sandalwood &c. doz.  | 25 00                     | 30                        |
| Same, gilded or plated (g. w.).....kilo.  | 5 00                      | 25                        | 545  | With ink pads, wooden or tin (g. w.).....kilo.  | 6 00                      | 30                        |
| NOTE.—The three preceding paragraphs shall be understood as including other manufactured bronze articles which may not be set out in this tariff.                                   |                           |                           | 546  | Other classes.....kilo.   | (a)                       | 30                        |
| In leaf or sheets.....kilo.   | 0 80                      | 25                        | 547  | Small boxes for drugs (gross weight):.....kilo.   | 2 50                      | 30                        |
| Barriers of steel or agate.....doz.   | 3 00                      | free                      | 548  | Cardboard.....kilo.   | 6 00                      | 30                        |
| Burnins for engravers, including package.....kilo.  | 3 00                      | 30                        | 549  | Bronzed, gilt or silvered.....kilo.   | 0 80                      | 30                        |
| Easels for painters (g. w.).....kilo.   | 0 80                      | 25                        | 550  | Of white wood, turned.....kilo.   | 1 50                      | 30                        |
| Hair, human, unprepared, including package.....kilo.  | 35 00                     | 30                        | 551  | Of shavings.....kilo.   | 1 50                      | 30                        |
| Prepared, including package.....kilo.   | 80 00                     | 30                        | 552  | Of boxwood, with small fence or porcelain cups.....kilo.  | 6 00                      | 30                        |
| Headstalls, including package, as follows:  | 6 00                      | 40                        | 553  | Of tin plate, painted or not.....kilo.  | 5 00                      | 30                        |
| Plain, with blades, with or without reins.....kilo.   | 15 00                     | 40                        | 554  | Cases of white wood for packing liquors or other purposes, put together or not (g. w.).....kilo.  | 0 80                      | 30                        |
| Of leather, with metal bosses.....kilo.   | 8 00                      | 40                        | 555  | Lime, common, quick or slacked.....100 kilo.  | 1 00                      | 30                        |
| Of plated white metal, with ends partly composed of leather.....kilo.   | (a)                       | 40                        | 556  | Stockings and socks, including packing, as follows:   |                           |                           |
| Other kinds.....kilo.   | (a)                       | free                      | 557  | Cotton, with or without seams, for men, women and children.....kilo.  | 3 00                      | 35                        |
| Belaying pins for boats.....kilo.   | 0 50                      | 30                        | 558  | Of open-work cotton, and those mercerized.....kilo.   | 4 50                      | 35                        |
| Cables of iron or copper wire (g. w.).....kilo.   | 1 00                      | 30                        | 559  | The same, with silk stripes or designs.....kilo.  | 6 00                      | 35                        |
| Sockets of alabaster for candles.....kilo.  | 1 00                      | 30                        | 560  | Woolen or mixed with cotton.....kilo.   | 7 00                      | 35                        |
| Cocoa, in the bean (g. w.).....kilo.  | 0 70                      | 40                        | 561  | The same, with silk stripes or designs.....kilo.  | 12 50                     | 35                        |
| Powdered (g. w.).....kilo.  | 1 00                      | 40                        | 562  | Thread or yarn, or imitations thereof.....kilo.   | 20 00                     | 35                        |
| Stewpans, pots, caldrons, kettles and frying pans (gross weight):.....kilo.   | 0 25                      | 25                        | 563  | The same, with silk stripes or designs.....kilo.  | 70 00                     | 35                        |
| Of cast iron or steel, with or without feet or covers, lined, galvanized or not.....kilo.   | 0 50                      | 25                        | 564  | Silk.....kilo.  | 56 00                     | 35                        |
| Same, porcelain lined.....kilo.   | 0 50                      | 25                        | 565  | The same mixed with other materials.....kilo.   | 1 50                      | 35                        |
| Of iron or steel, enamelled with faience or porcelain (see Manufactured Iron, No. 1377).....kilo.   | 0 40                      | 25                        | 566  | Unbleached cotton, long, common, for workmen.....kilo.  | 5 00                      | 30                        |
| Of bronze or copper (see Manufactured Bronze).....kilo.   | 3 00                      | 25                        | 567  | Decalcomanias, including packing.....kilo.  | 0 40                      | free                      |
| Chains, including packing, as follows:  | 5 00                      | 25                        | 568  | Boilers for steam engines (g. w.).....kilo.   | 1 40                      | 25                        |
| Of brass, copper or bronze, for keys, door bells (picoportes), lamps, to tie animals, door chains, and other purposes.....kilo.   | 2 00                      | 25                        | 569  | Hatters, galvanized or not (g. w.).....kilo.  | 0 80                      | 25                        |
| Of iron or steel.....kilo.  | 0 40                      | 25                        | 570  | Tin or sheet iron.....kilo.   | 0 80                      | 25                        |
| Tinned or galvanized.....kilo.  | 0 50                      | 25                        | 571  | Zinc or tin, for the feet.....kilo.   | 0 80                      | 25                        |
| Nickel-plated.....kilo.   | 0 70                      | 25                        | 572  | All other.....kilo.   | (a)                       | 25                        |
| Key (see Rings, according to kind).....kilo.  | 1 00                      | 40                        | 573  | Boots and shoes:  |                           |                           |
| Watch chains (see Jewellery).....kilo.  | 1 20                      | 40                        | 574  | Top boots for men, common, of leather, so-called military, up to 40 cm. length of leg.....doz. pairs  | 48 00                     | 45                        |
| Coffee, in the bean (g. w.).....kilo.   | 1 00                      | 40                        | 575  | " longer leg.....doz. pairs   | 84 00                     | 45                        |
| Coffee-pots, including packing, as follows:   | 2 00                      | 25                        | 576  | " unvarnished leather, up to 40 cm. length of leg.....doz. pairs  | 84 00                     | 45                        |
| Of bronze or copper, having or not parts of other material.....kilo.  | 3 00                      | 25                        | 577  | " longer leg.....doz. pairs   | 144 00                    | 45                        |
| Same, nickel-plated.....kilo.   | 5 00                      | 25                        | 578  | " patent leather, up to 40 cm. length of leg.....doz. pairs   | 240 00                    | 45                        |
| Same, with plating or gilding.....kilo.   | 4 00                      | 25                        | 579  | " longer leg.....doz. pairs   | 144 00                    | 45                        |
| Of Britannia metal, pewter or lead, having or not parts of other material.....kilo.   | 7 00                      | 25                        | 580  | " rubber, waterproof.....doz. pairs   | 36 00                     | 45                        |
| Same, plated.....kilo.  | 7 00                      | 25                        | 581  | Top boots, exceeding 15 cm. length of leg, for women and girls:   |                           |                           |
| Same, with gilding or plating (g. w.).....kilo.   | 7 00                      | 25                        | 582  | Silk tissue, pure or mixed.....doz. pairs   | 120 00                    | 45                        |
| Of china or porcelain (see China or Porcelain).....kilo.  | 100 00                    | 25                        | 583  | Leather of all classes.....doz. pairs   | 100 00                    | 45                        |
| Of iron, lined with china or porcelain (see Iron enamelled with china or porcelain).....kilo.   | 0 30                      | 30                        | 584  | Boots for men:  |                           |                           |
| Of earthenware.....kilo.  | 0 30                      | 30                        | 585  | Leather of all classes, varnished or otherwise.....doz. pairs   | 120 00                    | 45                        |
| Boxes (gross weight):.....kilo.   | 0 80                      | free                      | 586  | Double sole, milled and fitted with iron, for miners.....doz. pairs   | 80 00                     | 45                        |
| With tools for artisans.....kilo.   | 0 50                      | 30                        |      | Cotton or linen.....doz. pairs  | 60 00                     | 45                        |
| Of iron, for keeping money.....kilo.  | 0 80                      | 30                        |      | Boots for women and girls:  |                           |                           |
| Of iron, hand, for keeping coin.....kilo.   | 0 50                      | 30                        |      | Silk tissue, pure or mixed, up to 15 cm. length of leg.....doz. pairs   | 120 00                    | 45                        |
| Cash registers (g. w.).....kilo.  | 0 50                      | 30                        |      | Leather of all classes, up to 15 cm. length of leg.....doz. pairs   | 72 00                     | 45                        |
| Boxes for tea, shawls and other uses, of China wood, paper paste, lacquered or gilt.....kilo.   | 2 00                      | 30                        |      | Sandals, bath shoes &c.....doz. pairs   | 24 00                     | 45                        |
| Cardboard, ornamented or not.....kilo.  | 1 40                      | 30                        |      |   |                           |                           |
| Same, gilded, bronzed or silvered.....kilo.   | 3 50                      | 30                        |      |   |                           |                           |
| Cardboard empty, for French bonbons, including confectionery and fancy paper garments, with or without cohetillos (snappers).....kilo.  | 5 00                      | 30                        |      |   |                           |                           |

(a) According to appraisement.

(a) According to appraisement.

TARIFF 30+

| Nos.  | Goods.   | Valua-<br>tion,<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|--|--------------------------------|---------------------------|
| Slippers for men and women:   |  |                                |                           |
| 587   | Silk, pure or mixed .....  | 84 00                          | 45                        |
| 588   | Leather of all classes .....   | 48 00                          | 45                        |
| 589   | Cloth, shag, plush or felt .....   | 24 00                          | 45                        |
| 590   | Cotton or straw .....  | 9 60                           | 45                        |
| Shoes for men:  |  |                                |                           |
| 591   | Leather of all classes, varnished or otherwise ..  | 72 00                          | 45                        |
| 592   | Cotton or linen tissue, with or without leather,<br>and so-called military shoes .....   | 36 00                          | 45                        |
| Shoes for women and children:   |  |                                |                           |
| 593   | Silk tissue, pure or mixed (see No. 587)   |                                |                           |
| The same, embroidered, are appraised with a<br>surtax of 40 %   |  |                                |                           |
| 594   | Canceled   |                                |                           |
| Ologs, rubber shoes, including packing:   |  |                                |                           |
| 595   | With or without waterproof lining .....  | 3 20                           | 40                        |
| 596   | With woolen or other covering, lined or unlined ..   | 5 00                           | 40                        |
| 597   | Roller skates, and shoes with rubber soles for<br>games .....  | 6 00                           | 40                        |
| 598   | Bath shoes, with metal or rubber soles .....   | 12 00                          | 40                        |
| 599   | " with eard or hemp sole .....   | 6 00                           | 40                        |
| 600   | Of Chinese silk .....  | 45 00                          | 45                        |
| 601   | Calfskin, lined or unlined, with elastics, buckles<br>or straps, for men or women .....  | 40 00                          | 45                        |
| 602   | Clogs of all classes, with woolen sole .....   | 14 40                          | 40                        |
| NOTE.—The preceding regulations refer<br>to footwear exceeding 20 cm. sole. From<br>13 to 20 cm. sole is appraised with a rebate<br>of 50 % up to 15 cm. inclusive, with a re-<br>bate of 75 %. |  |                                |                           |
| Shoeborers, including packing:  |  |                                |                           |
| 603   | Horn or bone .....   | 3 00                           | 25                        |
| 604   | Common metal .....   | 2 50                           | 25                        |
| 605   | Tortoise-shell, or imitation .....   | 12 00                          | 30                        |
| 606   | All others .....   | (a)                            | 25                        |
| 607   | Underwear: Knit, or of pure woolen flannel .....   | 36 00                          | 40                        |
| 608   | Woolen, mixed with silk .....  | 60 00                          | 40                        |
| 609   | " mixed with cotton, fleece lined, pure<br>or mixed .....  | 24 00                          | 40                        |
| 610   | Linen, pure, or mixed with cotton, and of Scotch<br>thread or its imitations, including packing .....  | 8 00                           | 40                        |
| 611   | Of linen tissues .....   | 36 00                          | 40                        |
| 612   | Plain, cotton or knit, with or without border ..   | 12 00                          | 40                        |
| 613   | " twilled, with or without border .....  | 18 00                          | 40                        |
| 614   | " mixed with wool .....  | 48 00                          | 40                        |
| 615   | " mixed with silk .....  | 72 00                          | 40                        |
| 616   | Vicuña wool .....  | 40 00                          | 40                        |
| 617   | Silk .....   | 70 00                          | 40                        |
| 618   | " mixed with other materials .....   | 56 00                          | 40                        |
| 619   | Cotton, for both, including packing .....  | 3 00                           | 40                        |
| 620   | Scotch thread or its imitations, including<br>packing .....  | 8 00                           | 40                        |
| 621   | Cotton, knitted wool, pure or mixed .....  | 6 00                           | 40                        |
| Pantaloons, for women:  |  |                                |                           |
| 622   | Cotton tissue .....  | 12 00                          | 40                        |
| 623   | " embroidered, trimmed, or adorned in any<br>manner .....  | 24 00                          | 40                        |
| 624   | Linen, plain .....   | 36 00                          | 40                        |
| 625   | " trimmed or ornamented in any manner ..   | 48 00                          | 40                        |
| 626   | Of woolen tissue, trimmed or ornamented, all<br>classes .....  | 36 00                          | 40                        |
| 627   | Silk, including packing .....  | 70 00                          | 40                        |
| 628   | Shrimps, dried (g. w.) .....   | 0 40                           | 25                        |
| Shirts for men:   |  |                                |                           |
| NOTE.—Shirts appraised per dozen shall<br>be increased in valuation by 15 % when<br>furnished with embroidered fronts.  |  |                                |                           |
| 629   | Cotton, white or colored, with or without<br>collars or cuffs attached .....   | 20 00                          | 40                        |
| 630   | Striped or checked (called Italian) (g. w.) .....  | 2 00                           | 40                        |
| 631   | Cotton, linen front, plain, figured or embroidered,<br>with or without linen collars and cuffs attached ..                                     | 30 00                          | 40                        |
| 632   | " with front of linen of more than 50 threads<br>d.o. .....  | 55 00                          | 40                        |
| 633   | Linen, plain or embroidered, white or colored,<br>with or without collars and cuffs attached, up<br>to 50 threads warp and woof in front ..... | 84 00                          | 40                        |
| 634   | " with more than 50 threads in front .....   | 96 00                          | 40                        |
| 635   | Knit, or of pure woolen flannel .....  | 36 00                          | 40                        |
| 636   | " with silk embroidered front .....  | 48 00                          | 40                        |
| 637   | " with mixture of cotton, and silk .....   | 24 00                          | 40                        |
| 638   | " pure or mixed flock wool .....   | 30 00                          | 40                        |
| NOTE.—Shirts with silk stripes are ap-<br>praised with a surtax of 50 %, according to<br>kind.  |  |                                |                           |
| 639   | Silk shirts, for men, and chemises for women and<br>children, including packing .....  | 70 00                          | 40                        |
| 640   | " with admixture of cotton, do., do., includ-<br>ing packing .....   | 60 00                          | 40                        |
| 641   | Cotton knit, with or without border .....  | 12 00                          | 40                        |
| NOTE.—Shirts appraised per dozen shall<br>be increased in valuation by 15 % when<br>furnished with embroidered fronts.  |  |                                |                           |
| Chemises for women:   |  |                                |                           |
| 642   | Cotton, plain .....  | 20 00                          | 40                        |
| 643   | " adorned, embroidered, or ornamented in<br>any manner .....   | 40 00                          | 40                        |
| 644   | Linen .....  | 80 00                          | 40                        |
| 645   | Trimmed or embroidered .....   | (a)                            | 40                        |
| 646   | With lace, and other kinds n. s. m. .....  | (a)                            | 40                        |
| Camisoles, with or without collar attached:   |  |                                |                           |
| 647   | Knit, wool or flannel .....  | 36 00                          | 40                        |
| 648   | " mixed with silk .....  | 60 00                          | 40                        |

| Nos.  | Goods.   | Valua-<br>tion,<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|--|--------------------------------|---------------------------|
| 649   | Knit, mixed with cotton, and those of flock wool,<br>pure or mixed .....   | 24 00                          | 40                        |
| 650   | Linen, with or without cotton mixture, and<br>those of mixed Scotch thread or its imitation,<br>including packing .....  | 8 00                           | 40                        |
| 651   | Linen tissue .....   | 38 00                          | 40                        |
| 652   | Plain, cotton or cotton knit, with or without<br>border .....  | 12 00                          | 40                        |
| 653   | " twilled, with or without border .....  | 18 00                          | 40                        |
| 654   | " mixed with wool .....  | 20 00                          | 40                        |
| 655   | " mixed with silk .....  | 48 00                          | 40                        |
| 656   | Vicuña wool .....  | 72 00                          | 40                        |
| 657   | Silk .....   | 70 00                          | 40                        |
| 658   | " with other materials .....   | 56 00                          | 40                        |
| NOTE.—Union suits are valued according<br>to the classification of their respective parts<br>as though they were separate.                      |  |                                |                           |
| 659   | Knit woolen shirts, with or without admixture,<br>for cyclists .....   | 12 00                          | 35                        |
| 660   | " cotton .....   | 12 00                          | 35                        |
| NOTE.—The aforesaid underwear ap-<br>praised by the doz. is allowed a rebate of<br>10 % if for children, and of 75 % if for infants.            |  |                                |                           |
| 661   | Camisoles (see Ready-made Clothing, No. 935)   |                                |                           |
| 662   | Bells: metal, composition, bronze or copper (g. w.) ..   | 1 50                           | 25                        |
| 663   | Of hammered steel or iron (g. w.) .....  | 0 50                           | 25                        |
| 664   | Cast iron (g. w.) .....  | 0 30                           | 25                        |
| 665   | Metal bells, up to 9 cm. in diameter, for table use,<br>including packing .....  | 3 00                           | 25                        |
| 666   | Spring, with or without accessories, for suspen-<br>sion in houses, including packing .....  | 2 50                           | 25                        |
| 667   | Cattle, of metal (g. w.) .....   | 3 00                           | 25                        |
| 668   | " of iron (g. w.) .....  | 0 50                           | 25                        |
| 669   | Electric .....   | (a)                            | 25                        |
| 670   | Call bells, with spring or knob, of white or yellow<br>metal, and those nickel plated, including pack-<br>ing .....  | 5 00                           | 25                        |
| 671   | Call bells, of plaqué .....  | 10 00                          | 25                        |
| Baskets (g. w.):  |  |                                |                           |
| 672   | Rattan, for clothes .....  | 1 00                           | 30                        |
| 673   | Oster, straw, cane, and similar materials, un-<br>adorned, for school and other purposes, those<br>of oster lined or not, and used for table cutlery,<br>dishes, food, or sewing, and oster baskets for<br>bottles ..... | 3 00                           | 30                        |
| 674   | Of gilded metal or plaqué for bread, fruit, &c. ..   | 10 00                          | 30                        |
| 675   | Thinned or untinned wire, with or without parts<br>of other material, for flower-pots, flowers,<br>sponges or other purposes .....   | 1 00                           | 30                        |
| 676   | Bronze or copper wire, nickel plated or not ..   | 2 00                           | 30                        |
| Padlocks, including packing:  |  |                                |                           |
| 677   | Small, common, of brass or iron, with springs<br>and key, for dog collars .....  | 1 00                           | 25                        |
| 678   | Iron, commonest kind, up to 7 cm. in the widest<br>part, with or without brass key-guard .....   | 1 50                           | 25                        |
| 679   | " of better quality .....  | 2 20                           | 25                        |
| 680   | Yellow brass, up to 4 cm. in the widest part ..  | 3 00                           | 25                        |
| 681   | " up to 8 cm. .....  | 3 00                           | 25                        |
| 682   | Iron or brass, fine, including combination locks ..  | 9 00                           | 25                        |
| 683   | Iron, self-closing, up to 5 cm. in width .....   | 6 00                           | 25                        |
| 684   | " broader .....  | 4 00                           | 25                        |
| 685   | Iron, common, with bolt, varnished or otherwise ..   | 2 00                           | 25                        |
| 686   | " fine, with or without parts of other metals ..   | 4 00                           | 25                        |
| 687   | With bells .....   | 5 00                           | 25                        |
| NOTE.—Padlocks, nickel plated, are ap-<br>praised in their respective classes, with a<br>surtax of 50 %, and if gilt, with a surtax of<br>75 %. |  |                                |                           |
| Candelabra and candlesticks, including packing:   |  |                                |                           |
| 688   | Bronze, copper or yellow brass .....   | 2 40                           | 25                        |
| 689   | " nickel plated, gilded, silvered or burnished ..  | 4 00                           | 25                        |
| 690   | Aluminium .....  | 2 40                           | 25                        |
| 691   | Britannia metal, pewter or lead, with or with-<br>out parts of other materials .....   | 4 20                           | 25                        |
| 692   | " nickel plated .....  | 5 00                           | 25                        |
| 693   | " gilt or silvered .....   | 7 00                           | 25                        |
| 694   | White metal, nickel, German silver, with or<br>without parts of other materials .....  | 7 00                           | 25                        |
| 695   | " gilt or silvered .....   | 14 00                          | 25                        |
| 696   | Plaqué or silver mounted .....   | (a)                            | 25                        |
| 697   | Iron or steel, varnished, painted, tinned, galva-<br>nized or not .....  | 6 80                           | 25                        |
| 698   | " nickel plated .....  | 1 00                           | 25                        |
| 699   | Silver, with or without gilding .....  | 100 00                         | 25                        |
| 700   | Polyporus (so called) .....  | 2 40                           | 25                        |
| 701   | Those equipped for electric lighting .....   | (a)                            | 25                        |
| 702   | Cinnamom: unground (g. w.) .....   | 1 20                           | 25                        |
| 703   | Ground (g. w.) .....   | 1 60                           | 25                        |
| 704   | Bark (g. w.) .....   | 3 20                           | 25                        |
| 705   | Temp or jute, raw (g. w.) .....  | 0 08                           | 30                        |
| Tubing (g. w.):   |  |                                |                           |
| 706   | Hammered iron for chimneys and other purposes ..   | 0 30                           | 25                        |
| 707   | Iron or steel, galvanized or not .....   | 0 20                           | 15                        |
| 708   | Lead or composition for aqueducts .....  | 0 05                           | 30                        |
| 709   | Earthenware, for same purpose .....  | 0 05                           | 30                        |
| 710   | Cast-iron conduits, galvanized or otherwise ..   | 0 20                           | 15                        |
| 711   | Iron, bronze or copper for boilers .....   | 0 40                           | 15                        |

(a) According to appraisement.

\* Accessories of these articles are to be appraised as tubing, in their respective class.

(a) According to appraisement.

| No. | Goods.  | Valuation.  | Amount          | Nos. | Goods.  | Valuation.  | Amount          |
|-----|---|-------------|-----------------|------|---|-------------|-----------------|
|     |   | Bolivianos. | pay-<br>able %. |      |   | Bolivianos. | pay-<br>able %. |
| 2   | Bronze or copper, solid or with sheets of those metals on iron, for coats, .....  | 1 75        | 25              |      | NORGE. Those furnished with wire mattresses are appraised in their respective classes with a surtax of 25%.                 |             |                 |
| 3   | Barrels, unfitted for guns or other fire-arms, .....  | (a)         | 30              | 778  | Accessories of bronze or brass, such as knobs, bars, &c., for bells (g. w.) .....   | 10 00       | 35              |
| 4   | Coaks, cloth, for men, .....  | 1 20        | 25              |      | Wooden coats (see Furniture)  |             |                 |
| 5   | Care, metal, of all classes, for bottles, &c. (g. w.) .....   | 1 00        | 30              |      | Box couches are appraised as coats in their respective classes.   |             |                 |
| 6   | Caramel, liquid or in paste, for coloring beverages (g. w.) .....   | 0 15        | free            | 779  | Soldering irons (g. w.) .....   | 0 50        | free            |
| 7   | Charcoal (g. w.) .....  | 0 07        | "               | 780  | Caviar or fish roes, however packed (g. w.) ..  | 1 50        | 25              |
| 8   | Pit coal (g. w.) .....  | 0 10        | "               |      | Preserved mutton ( <i>vacina</i> ) (See No. 725)  |             |                 |
| 9   | Coke (g. w.) .....  | 1 50        | 30              | 781  | Kettles or boilers, of cast-iron, composed of two parts, for boiling glue, tinned, galvanized, or otherwise (g. w.) .....   | 0 20        | free            |
| 10  | Charcoal pencils for drawing, including packing .....   | 1 80        | 25              | 782  | Barley, unhusked (g. w.) .....  | 0 02        | 25              |
| 11  | Coal shuffles, of copper or bronze (g. w.) .....  | 0 60        | 25              | 783  | Rusted or aprotated (g. w.) .....   | 0 08        | 25              |
| 12  | Of iron or steel, galvanized, painted or otherwise (g. w.) .....  | 5 00        | free            | 784  | Pearled (g. w.) .....   | 0 20        | 25              |
| 13  | Carls, weaving, of all sizes, .....   | 10 00       | 30              | 785  | Onions and garlic (g. w.) .....   | 0 10        | 25              |
| 14  | Tortoise-shell, in sheets, unwrought or imitations .....  | 0 20        | 25              | 786  | Sieves or strainers, haircloth or other cloth, including packing .....  | 2 50        | 25              |
| 15  | Meat, salted, beef, pork or mutton (g. w.) .....  | 0 10        | free            | 787  | Silk tissue .....   | 10 00       | 25              |
| 16  | Fresh, conserved, do. do. .....   | 24 00       | 40              | 788  | Wire, with or without handles, including packing .....  | 1 50        | 25              |
| 17  | Saddle covers, of cloth or cassimere, without gold fringing .....   | (a)         | 40              | 789  | Of bronze or copper wire, including packing ..  | 1 00        | 25              |
| 18  | Slabrics (so called) for the military, with or without gold fringing .....  | 20 00       | 40              | 790  | Of iron or steel wire, including packing ..   | 2 00        | 25              |
| 19  | Of other tissues, wool, cotton or felt .....  | 30 00       | 40              | 791  | Ten strainers including packing .....   | 0 07        | 50              |
| 20  | Leather, wrought or plain .....   | (a)         | free            | 792  | silver-plated gilt .....  | 0 05        | 15              |
| 21  | Carts and wagons .....  | 1 00        | 25              | 793  | Wood ashes (g. w.) .....  | 0 05        | 15              |
| 22  | Reels, for twine on counters .....  | (a)         | free            | 794  | Rye (g. w.) .....   | 0 30        | 30              |
| 23  | Carts or wheelbarrows, of wood or iron, all sorts, of 1, 2 or 4 wheel .....   | (a)         | free            | 795  | Brushes, reed, or other vegetable fibre (g. w.) ..  | 3 00        | 30              |
| 24  | With platforms, for transporting bundles .....  | (a)         | "               | 796  | With backs of wood, rubber, composition, for the table, hair, hats, or clothing (g. w.) .....                               | (a)         | 30              |
| 25  | Of leather for caps .....   | 2 50        | 35              | 797  | With backs of tortoise-shell, ivory or mother-of-pearl .....  | 8 00        | 30              |
| 26  | Of brass for caps .....   | 4 00        | 25              | 798  | For teeth, mills and combs, including packing ..  | 0 40        | 30              |
| 27  | Of metal, gilt or silvered .....  | (a)         | free            | 799  | For shoes (g. w.) .....   | 1 00        | 30              |
| 28  | Railway cars .....  | (a)         | 35              | 800  | Of bristles or horsehair, with or without admixture of vegetable materials, with backs of wood or composition (g. w.) ..... | 0 70        | 30              |
| 29  | Paids, of leather, cloth, or rubber, with or without pasteboard back for writing desks, including packing .....   | 2 50        | 30              | 801  | For floors, doors, windows and roofs (g. w.) ..   | 0 60        | 30              |
| 30  | Of blotting paper, with or without cardboard, do. .....   | 1 00        | 30              | 802  | Currycombs (g. w.) .....  | 1 50        | 30              |
| 31  | With writing materials, hatched, part of 100% ..  | (a)         | 30              | 803  | Of wire, horsehair, bristles or other materials, for cleaning bottles, tubing and gun barrels (g. w.) .....                 | 0 80        | 30              |
| 32  | Charts and maps, geographical and topographical .....   | (a)         | free            | 804  | All others .....  | 1 50        | free            |
| 33  | Portfolios and card cases up to 15 cm. in length, covered with leather or worked tissues, colored or plain, also of oilcloth, composition and imitation leather, whether of paper or cardboard, without accessories ..... | 2 40        | 30              | 805  | Plans for carpenters, including packing .....   | 1 50        | 30              |
| 34  | The same, with accessories .....  | 4 00        | 30              | 806  | Saw, animal, with or without mixture (g. w.) ..   | 0 60        | 30              |
| 35  | up to 22 cm. without accessories .....  | 4 80        | 30              | 807  | Mineral or vegetable, with or without mixture (g. w.) .....   | 5 00        | 30              |
| 36  | " with accessories .....  | 8 00        | 30              | 808  | Manufactured, except in the form of flowers, including packing .....  | 2 00        | 30              |
| 37  | Of fine leather, or Russia leather, or its imitation, up to 15 cm. in height, without accessories do.   | 56 00       | 30              | 809  | Bristles, in bundles or boxes, for shoemakers (g. w.) ..  | 0 60        | 30              |
| 38  | The same, with accessories .....  | 60 00       | 30              | 810  | Pitch, for shoemakers (g. w.) .....   | 5 00        | 30              |
| 39  | NOTE.—The portfolios enumerated in Nos. 741 and 742, exceeding 22 cm. in length pay a surtax of 10%; those enumerated in Nos. 743 and 748, exceeding 15 cm. a surtax of 20%.  |             |                 | 811  | With bells for trunks, cases, boxes or valises .....  | 1 25        | 30              |
| 40  | With covers of tortoise-shell, ivory, mother-of-pearl or their imitation, without accessories, with or without metal ornamentation .....  | 60 00       | 30              | 812  | With lugs, for outside fastening of boxes, trunks, &c. ....   | 2 20        | 30              |
| 41  | The same, with accessories .....  | 72 00       | 30              | 813  | For boxes, drawers or window shades .....   | 1 30        | 30              |
| 42  | Cardboard (g. w.) .....   |             |                 | 814  | Common, for doors, such as are made in the country, and iron locks, with or without bolts ..                                | 1 00        | 30              |
| 43  | Common, of straw or wood pulp, in sheets or cut, and the common variety for picture backings or other uses .....  | 0 12        | 30              | 815  | With spring catch, without keys, with button, for doors and screens .....   | 1 20        | 30              |
| 44  | White or colored, common, not transparent .....   | 0 35        | 30              | 816  | With key, without catch .....   | 1 60        | 30              |
| 45  | Bristol board (so called), for visiting or photograph cards .....   | 0 80        | 30              | 817  | With neither spring catch nor button for same purpose .....   | 1 80        | 30              |
| 46  | Fine, enamelled of one color fancy, called porcelain paper .....  | 0 90        | 30              | 818  | With bolt, catch, button and key, for same purpose .....  | 4 00        | 25              |
| 47  | Perforated, for embrodering, including packing ..   | 1 40        | 30              | 819  | With spring bolt and catch, operated only by key .....  | 5 00        | 25              |
| 48  | Tarred, for roofing (g. w.) .....   | 0 10        | 30              | 820  | All kinds, of bronze or copper, with or without parts of other kinds of metals, excepting those with balls .....            | 6 00        | 25              |
| 49  | Colored, in sheets, or cut out (g. w.) .....  | 0 10        | 30              | 821  | The same, with balls .....  | 8 00        | 25              |
| 50  | Oiled and cardboard on rubber tissue for press copying, including packing .....   | 2 40        | 30              |      | NOTE.—Nickel-plated locks are valued in their respective classes with a surtax of 50%, and if gilt, with a surtax of 75%.   |             |                 |
| 51  | Asbestos for roofing (g. w.) .....  | 9 40        | 30              | 822  | All others, undesignated .....  | (a)         | 25              |
| 52  | Cartridge-boxes, including packing .....  | 5 00        | 30              | 823  | Boles (see Manufactured Iron)   |             |                 |
| 53  | Leather .....   | 2 40        | 30              |      | Cases, for cigarettes of pita, straw, paste, varnished cardboard, rubber, composition, or other common materials .....      | 3 00        | 30              |
| 54  | Thin .....  | 0 60        | 25              | 824  | The same, for cigars .....  | 4 00        | 20              |
| 55  | Cartridges, of cardboard, empty, with or without wads, for sporting guns, including packing ..  | 2 00        | 25              | 825  | Common leather, for cigarettes .....  | 6 00        | 30              |
| 56  | The same, filled (g. w.) .....  | 3 50        | 25              | 826  | Of fine straw .....   | 60 00       | 30              |
| 57  | Metal, empty, all sorts .....   | 1 50        | 25              | 827  | Of fine leather, or Russia leather, or its imitation, plain, for cigarettes .....   | 36 00       | 30              |
| 58  | Of iron or wood .....   | (a)         | 30              | 828  | The same, figured .....   | 42 00       | 30              |
| 59  | Bells, hawk, brass, including packing .....   | 3 00        | 25              |      | plain, for cigars .....   | 42 00       | 30              |
| 60  | Bronze or copper, or nickel-plated, including packing .....   | 4 00        | 30              | 831  | figured .....   | 45 00       | 30              |
| 61  | Cocoa pods (g. w.) .....  | 0 19        | 30              | 832  | Of tortoise-shell, ivory, mother-of-pearl or their imitations .....   | 72 00       | 30              |
| 62  | Chestnuts, with or without shells (g. w.) .....   | 0 20        | 30              | 833  | Silver .....  | 100 00      | 30              |
| 63  | Cots and cribs (g. w.) .....  | 0 14        | 25              | 834  | All others .....  | (a)         | 20              |
| 64  | Iron .....  | 0 60        | 35              | 835  | Cigarettes, paper, including packing (specific duty) ..   | 4 20        | S. 4 20         |
| 65  | Iron, nickel-plated .....   | 0 70        | 35              |      | Cigars, including boxes (specific duty) .....   | 5 60        | S. 5 60         |
| 66  | Bronze or brass, with parts of other materials, do. do. .....   | 0 90        | 25              | 837  | Cylinders, for organs (see Musical Instruments, No. 173)  |             |                 |
| 67  | Folding bells, of iron and canvas, do. do. each ..  | 10 00       | 25              | 838  | Centur, Roman, Portland, and other similar, for tags (g. w.) .....  | 0 05        | 15              |
| 68  | Of wood and canvas .....  | 8 00        | 25              | 839  | Glue, for sizing, including packing .....   | 0 30        | 30              |
|     |   |             |                 | 840  | Liquid, rubber, including packing .....   | 1 60        | 30              |

(a) According to appraisement.

(a) According to appraisement.



| Nos. | Goods.   | Valuation,<br>Bolivianos. | Amount<br>payable<br>%, |
|------|--|---------------------------|-------------------------|
| 811  | Asbestos cement, for steam pipes, including packing.....kilo.  | 0 15                      | 30                      |
| 812  | Chisels, of iron or steel (g. w.).....   | 0 80                      | free                    |
| 813  | Cinematographs, with appurtenances.....  | (a)                       | 30                      |
| 813a | Cinematograph films, including the weight of the packing.....  | 4 00                      | 30                      |
| 844  | Cotton, plain or diagonal, or of twilled tissue, for surcingle, or other uses, and those known as <i>hilera</i> s, plain or diagonal, white or colored.....kilo. | 3 00                      | 30                      |
| 844b | Cotton, of twilled tissue, for boot laces ( <i>prestillas</i> ) (see <i>Passenmantele</i> ).....kilo.  | 6 00                      | 30                      |
| 845  | Interwoven with metal.....kilo.  | 6 50                      | 30                      |
| 846  | Brads and corbs, interwoven with rubber.....   | 7 00                      | 30                      |
| 847  | With silk mixture, called <i>coquillas</i> , and strings for bats.....kilo.  | 10 00                     | 30                      |
| 848  | Of cotton velvet.....  | 6 00                      | 30                      |
| 849  | Of cotton velvet.....  | 8 00                      | 30                      |
| 850  | Cotton velvet mixed with silk.....   | 5 50                      | 30                      |
| 851  | Lettered, for marking clothing.....  | 6 00                      | 30                      |
| 852  | With inscriptions, with or without silk mixture.....kilo.  | 4 00                      | 30                      |
| 853  | Woolen:  |                           |                         |
| 854  | With or without cotton mixtures.....   | 12 00                     | 30                      |
| 855  | Mixed with silk.....   | 7 50                      | 30                      |
| 855b | Brads and cords, with or without cotton mixture, interwoven with rubber.....kilo.  | 0 80                      | 30                      |
| 856  | With mixture of other vegetable fibres, for furniture springs.....kilo.  | 70 00                     | 35                      |
| 857  | The same, twilled or not, with or without admixture of cotton, for shoe loops or other uses.....kilo.  | 4 00                      | 30                      |
| 858  | Silk velvet, with or without mixture of other materials, and with the border or edge of same.....kilo.   | 36 00                     | 35                      |
| 859  | Of crepe, gauze, tulle, veiling, or other transparent textiles, embroidered, open-worked or not.....kilo.  | 100 00                    | 35                      |
| 860  | The same, with mixture of other materials.....   | 70 00                     | 35                      |
| 861  | Grosgrain, moire, satin and taffetas, of all classes, with or without cordings or ornaments of cotton.....kilo.  | 52 00                     | 35                      |
| 862  | The same, mixed with other materials.....  | 36 00                     | 35                      |
| 863  | Satin, finished and figured, and those called <i>popelillos</i> and tapes.....kilo.  | 36 00                     | 35                      |
| 864  | The same, with admixture of other materials.....   | 20 00                     | 35                      |
| 865  | Of silk and rubber.....  | 20 00                     | 35                      |
| 866  | Edgings and bindings for hats.....   | 52 00                     | 35                      |
| 867  | With admixture of other materials.....   | 36 00                     | 35                      |
| 868  | Mixed with gold and silver, fine.....  | 50 00                     | 35                      |
| 869  | With admixture of metal.....   | 20 00                     | 35                      |
| 870  | All others.....  | (a)                       | 35                      |
| 871  | Belts, including packing:  |                           |                         |
| 871  | Cotton, with or without rubber, with or without buckles, and ornamented or not with bead work.....kilo.  | 5 00                      | 40                      |
| 872  | The same, mixed with silk.....   | 18 00                     | 40                      |
| 873  | With leather ornamentations.....   | 12 00                     | 40                      |
| 874  | Leather, with or without metal parts, with or without reticule.....kilo.   | 10 00                     | 40                      |
| 875  | Of metal weaves, with or without foundation of cotton or other vegetable fibre, and fan holders of all classes.....kilo.   | 10 00                     | 40                      |
| 876  | Of metal weaves, in form of corol, of cotton velvet, or other texture of the same material.....kilo.   | 8 00                      | 40                      |
| 877  | Of wool, with or without admixture of materials other than silk.....kilo.  | 12 00                     | 40                      |
| 878  | Of silk, with or without lining of other materials, in form of girdles, ornamented, embroidered or plain, with or without buckles or fasteners.....kilo.         | 40 00                     | 40                      |
| 879  | The same, with mixture of other materials.....   | 20 00                     | 40                      |
| 880  | Silk, with mixture or foundation of other materials, for military use.....kilo.  | 30 00                     | 40                      |
| 881  | Of wool.....   | 12 00                     | 40                      |
| 882  | Of leather, varnished or not, with or without ornaments or trimmings of metal.....kilo.  | 18 00                     | 40                      |
| 883  | Plain, of leather, varnished or not, for children.....kilo.  | 2 00                      | 40                      |
| 884  | Leather, with sheath for knife and common belts of pasteboard.....kilo.  | 2 40                      | 40                      |
| 885  | All others.....  | (a)                       | 40                      |
| 886  | Frames and dates, in receptacles of all kinds (g. w.).....kilo.  | 0 70                      | 25                      |
| 887  | Cloves, whole (g. w.).....   | 1 00                      | 25                      |
| 888  | Cloves, ground.....  | 1 60                      | 25                      |
| 889  | Nails (gross weight):  |                           |                         |
| 889  | Iron wire, all sizes, galvanized iron, and cornered, not exceeding 25 cm. in length.....kilo.  | 0 20                      | 25                      |
| 890  | Iron, steel or iron wire, with head of bronze or copper, for upholstery or other purposes.....kilo.  | 1 60                      | 25                      |
| 891  | The same, nickel plated.....   | 2 40                      | 25                      |
| 892  | Cancelled.....   |                           |                         |
| 893  | Copper or composition, for sheathing ships.....  | 1 00                      | free                    |
| 894  | Zinc.....  | 0 50                      | 25                      |
| 895  | Iron, for horseshoes.....  | 0 40                      | 25                      |
| 896  | Iron scupper nails or rivets, tinned, galvanized, or otherwise.....kilo.   | 0 50                      | 25                      |
| 897  | Bronze, copper, or composition, scupper nails or rivets.....kilo.  | 0 80                      | 25                      |
| 898  | Iron, with porcelain heads.....  | 2 00                      | 25                      |
| 899  | With <i>gorrachas</i> .....  | 20 00                     | 25                      |
| 900  | With gilded brass heads.....   | 2 60                      | 25                      |

(a) According to appraisement.

| Nos. | Goods.  | Valuation,<br>Bolivianos. | Amount<br>payable<br>%, |
|------|---|---------------------------|-------------------------|
| 901  | Iron, for shoemakers, and pegs for same, also brads for moultings.....kilo.   | 0 36                      | 25                      |
|      | Or tacks up to 25 cm. galvanized or otherwise.....kilo.   | 0 42                      | 25                      |
| 902  | Of copper, bronze, or composition, brads of bronze or copper, and those of bronze with iron foundation, in sheets or plates (g. w.).....kilo.                                 | 1 20                      | 25                      |
| 903  | Copper, or bronze, in sheets or plates (g. w.).....   | 0 84                      | 25                      |
| 904  | Perforated (g. w.).....   | 1 00                      | 25                      |
|      | Manufactured into unnumbered articles are appraised as manufactured bronze in their respective classes.   |                           |                         |
| 905  | Cooking stoves, of iron or steel, with or without parts of bronze or copper, with or without accessories (g. w.).....kilo.  | 0 30                      | 25                      |
| 905b | Coca (g. w.).....   | 2 50                      | 40                      |
| 906  | Coca (see <i>Chocolates</i> ).....  |                           |                         |
| 906b | Cocao-nuts, whole (g. w.).....  | 0 10                      | 25                      |
| 907  | Ground (g. w.).....   | 0 50                      | 25                      |
| 908  | Cochineal (g. w.).....  | 1 50                      | 25                      |
| 909  | Cocktail shakers of ordinary metal.....   | (a)                       | 30                      |
| 910  | Silver.....kilo.  | 100 00                    | 30                      |
| 911  | Firecrackers, Chinese, and fireworks (g. w.).....   | 5 00                      | 30                      |
|      | Oushions (see <i>Pillows</i> ).....   |                           |                         |
| 912  | Glue, common (g. w.).....   | 0 50                      | 30                      |
| 913  | Lip, including packing.....   | 1 00                      | 30                      |
| 914  | Wine-clearing.....  | 0 20                      | 30                      |
| 915  | Liquid (g. w.).....   | 0 30                      | 30                      |
| 916  | Fish, or singlans, including packing.....   | 10 00                     | 30                      |
|      | For gluepots, see <i>Kettles or Boilers, No. 78</i>   |                           |                         |
|      | Mattresses (gross weight):  |                           |                         |
| 917  | Of horsehair or wool, covered with cotton, wool, or linen.....kilo.   | 1 50                      | 35                      |
| 918  | Covered with wire.....  | 2 50                      | 35                      |
| 919  | Spring, covered, wire mattresses, uncovered, and wooden skeleton mattresses.....kilo.   | 0 50                      | 35                      |
| 920  | Collars, of leather, varnished, for horses.....each   | 6 00                      | 40                      |
| 921  | Leather, unvarnished, for same.....   | 4 00                      | 40                      |
| 922  | Common, for mules.....  | 2 00                      | 40                      |
| 923  | Mail, common, for dogs.....kilo.  | 4 00                      | 25                      |
| 924  | Leather, with or without metal parts for same.....kilo.   | 5 00                      | 25                      |
| 925  | Necklaces of glass, with or without crosses.....  | (a)                       | 25                      |
| 926  | Amber or imitation thereof.....kilo.  | 60 00                     | 30                      |
| 927  | Electro-magnetic.....   | (a)                       | free                    |
| 928  | Mallets ( <i>combas</i> ) (of iron or steel g.w.).....kilo.   | 0 25                      | 25                      |
| 929  | Compass, for seamen (see <i>Binnacles</i> ).....  | 0 20                      | 25                      |
|      | With or without parts of ordinary metal, for draughtsmen, including packing:  |                           |                         |
| 930  | Of iron or steel.....kilo.  | 1 60                      | free                    |
| 931  | Of bronze or copper.....  | 2 40                      | free                    |
| 932  | Of wood.....  | 1 00                      | free                    |
| 933  | Closets, or urnials, of wrought iron, with vessel of same metal, of earthenware or porcelain, with or without valve, with or without parts of wood, bronze or copper.....each | 7 00                      | 25                      |
| 934  | Of wood, with or without valve, with vessel of other materials.....each   | 12 00                     | 25                      |
| 935  | Ready-made clothing, and articles so-called, and otherwise specified in the tariff, for men, women, youths and children.....  | (a)                       | 40                      |
| 936  | Hat-shapers, or apparatus for taking measurements of head.....each  | 50 00                     | free                    |
| 937  | Conserves, of fish, shell-fish, mushrooms, vegetables or pot-herbs (sardines excepted) (g. w.).....kilo.  | 0 80                      | 25                      |
| 938  | Meat (g. w.).....   | 1 00                      | 25                      |
| 939  | Fruit in syrup, water or juice (g. w.).....   | 1 80                      | 25                      |
| 940  | Fruit in brandy (g. w.).....  | 2 80                      | 25                      |
| 941  | Cups, of white metal, nickel, german silver and the like, with or without parts of other materials, including packing.....kilo.   | 7 00                      | 25                      |
| 942  | Same, plated, or gilded, and also of plain, do.....   | 14 00                     | 25                      |
| 943  | Silver.....   | 100 00                    | 25                      |
| 944  | All others.....   | (a)                       | 25                      |
| 945  | Cupels, for assaying (g. w.).....kilo.  | 0 60                      | 10                      |
| 946  | Coral, unwrought (g. w.).....   | 8 00                      | 30                      |
| 947  | Wrought.....  | (a)                       | 30                      |
|      | Cravats for men, including packing:   |                           |                         |
| 948  | Cotton, all forms and colors.....kilo.  | 8 00                      | 40                      |
| 949  | Wool, with or without cotton mixture.....   | 12 00                     | 40                      |
| 950  | Linen, with or without inferior admixture.....  | 8 00                      | 40                      |
| 951  | Silk, with or without mixture, lined.....   | 20 00                     | 40                      |
| 952  | Unlined.....  | 60 00                     | 40                      |
| 953  | With admixture, unlined.....  | 25 00                     | 40                      |
|      | Cravats for women:  |                           |                         |
| 954  | Cotton plush.....doz.   | 10 00                     | 40                      |
| 955  | Mixed with silk.....  | 14 00                     | 40                      |
| 956  | Of cotton lace.....   | 15 00                     | 40                      |
| 957  | Silk, with lace and ribbons, with or without admixture of another material.....doz.   | 36 00                     | 40                      |
| 958  | Wool, with or without admixture of cotton, including packing.....kilo.  | 8 00                      | 40                      |
| 959  | Wool, mixed with silk, including packing.....   | 15 00                     | 40                      |
| 960  | Stocks, varnished, for the military.....doz.  | 3 00                      | 35                      |
|      | Clasps, including packing:  |                           |                         |
| 961  | Brass of all kinds.....kilo.  | 2 40                      | 25                      |
| 962  | Of fasteners of metal for papers.....   | 1 60                      | 25                      |
| 963  | Attached to cotton clothing.....  | 4 00                      | 25                      |
| 964  | On silk clothing.....   | 20 00                     | 25                      |
|      | Cork (gross weight):  |                           |                         |
| 965  | In sheets.....  | 0 15                      | 30                      |
| 966  | Stoppers of all sizes, for bottles and flasks, and those with crown of tin-plate.....kilo.  | 0 40                      | 20                      |

(a) According to appraisement.

| Goods.   |  |       |        |      | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %   | Nos.  | Goods. | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able % |
|--|--|-------|--------|------|---------------------------|--|-------|--------|---------------------------|--------------------------|
| 1  | Cut, or wrought into soles, for shoes and other purposes.....  | kilo. | 1 50   | 30   | 1020                      | Cotton velvet, plain or trimmed.....   | kilo. | 8 00   | 30                        |                          |
| 2  | Stoppers with parts of common metal, earthenware, porcelain, wood or glass.....  | kilo. | 2 00   | 30   | 1021                      | Other close-woven cotton tissues, with or without admixture of wool.....   | kilo. | 7 50   | 30                        |                          |
| 3  | Stoppers, with parts of metal, gilded, plated, or of white metal.....  | kilo. | 4 00   | 30   | 1022                      | Cotton mixed with silk.....  | kilo. | 12 00  | 30                        |                          |
| 4  | Cords, for shoes or corsets, and for garters, suspenders &c. (see Ribbons).....  | kilo. |        |      | 1023                      | Wool, with or without admixture of inferior material.....  | kilo. | 14 00  | 30                        |                          |
| 5  | Cords, cotton, with or without hemp foundation, for window blinds, including packing.....  | kilo. | 2 50   | 30   | 1024                      | The same, mixed with silk.....   | kilo. | 24 00  | 30                        |                          |
| 6  | Cords of linen, including packing.....   | kilo. | 4 00   | 30   | 1025                      | Silk or velvet, plain, figured or embroidered.....   | kilo. | (4)    | 40                        |                          |
| 7  | For small cords of all sorts (see Passementerie).....  |       |        |      | 1026                      | Rings for horse bits, including packing.....   |       |        |                           |                          |
| 8  | Cornices, bronze, for windows, including packing.....  | kilo. | 5 00   | 30   | 1027                      | Of white metal, with nickel, German silver and the like, with or without parts of other materials.....               | kilo. | 4 00   | 25                        |                          |
| 9  | Wood.....  | kilo. | 2 00   | 30   | 1028                      | The same, silver-plated.....   | kilo. | 16 00  | 25                        |                          |
| 10   | Of galvanized iron, for cornices (g. w.).....  | kilo. | 0 20   | 30   | 1029                      | Sewing cases, all sorts.....   | kilo. | (4)    | 30                        |                          |
| 11   | Of zinc (g.w.).....  | kilo. | 0 60   | 30   | 1030                      | Horsehair, unwrought.....  | kilo. | 0 50   | 30                        |                          |
| 12   | All others.....  | kilo. | (a)    | 30   | 1031                      | Imitation, vegetable, for stuffing furniture and other purposes.....   | kilo. | 0 15   | 30                        |                          |
| 13   | Wreaths, crosses and other funeral emblems of beads, bangles, drops &c., of crystal, glass or metal, strung on wire, including packing, kilo.                      | kilo. | 2 00   | 30   | 1032                      | Woven, for furniture covering and other purposes.....  | kilo. | 12 00  | 30                        |                          |
| 14   | Of porcelain flowers, or of other ornaments of crystal, glass or enameled metal.....   | kilo. | 3 00   | 30   | 1033                      | Like the foregoing, with admixture of cotton or other vegetable materials.....                                       | kilo. | 6 00   | 30                        |                          |
| 15   | Of orange blossoms for brides, and other kinds.....  | kilo. | 8 00   | 30   | 1034                      | Crucibles, all kinds (g. w.).....  | kilo. | 0 10   | free                      |                          |
| 16   | Palm cuts (see No. 2654).....  |       | (a)    | 30   | 1035                      | White or colored, with or without common figuring or gilding, of ordinary hollow glass.....                          | kilo. | 0 24   | 30                        |                          |
| 17   | Waists, with or without bones, which fasten on one side, for children, are appraised as corsets, according to classification, with a rebate of 50%.....            |       | (a)    | 40   | 1036                      | The same, with metal edgings.....  | kilo. | 0 48   | 30                        |                          |
| 18   | Straps of leather, varnished or otherwise, including packing.....  | kilo. | 6 00   | 40   | 1037                      | Medium or fine, with or without ornament of common glass.....  | kilo. | 0 48   | 30                        |                          |
| 19   | With fittings of metal or of other kinds.....  | kilo. | (a)    | 40   | 1038                      | The same, with edging of common metal.....   | kilo. | 1 40   | 30                        |                          |
| 20   | Leather, with bandles of same material, or of metal, nickel plated or not, including packing.....  | kilo. | 10 00  | 40   | 1039                      | The same, with edging of plaqué.....   | kilo. | 1 60   | 30                        |                          |
| 21   | Belt, for machinery, all kinds.....  | kilo. | 3 00   | free |                           | Chronos (see Priets).....  |       |        |                           |                          |
| 22   | Corsets, cotton, all sizes.....  | doz.  | 15 00  | 40   | 1040                      | Crosses and medals for rosaries all other purposes, of white or yellow brass, including packing.....                 | kilo. | 8 00   | 25                        |                          |
| 23   | With silk embroidery or lace.....  | doz.  | 20 00  | 40   | 1041                      | Brass, with crucifix, with or without font, for suspension or standing (g. w.).....                                  | kilo. | 2 00   | 25                        |                          |
| 24   | Linen, all sizes.....  | doz.  | 36 00  | 40   | 1042                      | Of tortoise-shell, ivory or mother-of-pearl, with or without crucifix.....   | kilo. | 50 00  | 25                        |                          |
| 25   | With silk embroidery or lace.....  | doz.  | 60 00  | 40   | 1043                      | Glass.....   | kilo. | 2 00   | 25                        |                          |
| 26   | Silk, all kinds and sizes, with or without mixture of cheaper material.....  | doz.  | 144 00 | 40   | 1044                      | At other.....  | kilo. | (a)    | 25                        |                          |
| 27   | Pencil-sharpeners, all sorts, including packing, kilo.   | kilo. | 4 00   | 25   | 1045                      | Oil paintings of all kinds.....  | kilo. | (c)    | 40                        |                          |
| 28   | Cam-openers (see Abridores).....   |       |        |      |                           | Rennet, including packing.....   | kilo. | 6 00   | 30                        |                          |
| 29   | Paper-cutters, wood, bone, composition, or common metal, including packing.....  | kilo. | 2 50   | 30   | 1046                      | Powdered.....  | kilo. | 0 90   | 30                        |                          |
| 30   | Tortoise-shell, ivory, mother-of-pearl, or their imitations, including packing.....  | kilo. | 30 00  | 30   | 1047                      | Liquid, in barrels, flasks or bottles.....   | kilo. | 2 50   | 30                        |                          |
| 31   | All other.....   | kilo. | 1 60   | 25   | 1048                      | Or salted stomachs.....  | kilo. |        |                           |                          |
| 32   | Peakin knives, common, with one or two blades, doz.  | doz.  | 3 20   | 25   |                           | Salt sets, consisting of fork and spoon, including packing.....  | kilo. | 5 00   | 25                        |                          |
| 33   | " medium quality.....  | doz.  | 8 20   | 25   | 1049                      | Boxwood.....   | kilo. | 12 00  | 25                        |                          |
| 34   | " fine.....  | doz.  | 4 00   | 25   | 1050                      | Ebony or buffalo horn.....   | kilo. | 50 00  | 30                        |                          |
| 35   | Common, from three to five blades.....   | doz.  | 4 00   | 25   | 1051                      | Ivory.....   | kilo. |        |                           |                          |
| 36   | " medium quality.....  | doz.  | 8 00   | 25   | 1052                      | Ordinary fish sets, metal, with or without parts.....  | set   | 4 00   | 25                        |                          |
| 37   | " fine.....  | doz.  | 20 00  | 25   |                           | Concupiscence, small cases, and the like for conserves and perfumes (see Boxes).....                                 |       |        |                           |                          |
| 38   | With more than five blades.....  | doz.  | (a)    | 25   |                           | Spoons, large and small, including packing.....  | kilo. | 0 40   | 25                        |                          |
| NOTE.—For purposes of appraisement, penknives with iron blades and handle of horn, wood, tin, iron, composition, or bone, are classified as common; those with iron blades in composition of steel, with handles of mother-of-pearl, tortoise-shell, ivory or other fine material, as medium; those with blades of tempered steel and handles of all materials, as fine; the term blades is applied to scissors, files, corkscrews, pinners, or other parts which fold back within the handle. |  |       |        |      |                           |  |       |        |                           |                          |
| 1001   | Glass-cotters, iron, with steel wheels.....  | kilo. | 2 50   | free | 1053                      | Of galvanized iron or brass.....   | kilo. | 2 00   | 25                        |                          |
| 1002   | Patterns, embroidered, cotton tissue, for infants' caps.....   | kilo. | 4 80   | 30   | 1054                      | Pewter or lead, with or without foundation of steel, iron or common metal.....                                       | kilo. | 3 00   | 25                        |                          |
| 1003   | Cotton, with or without stamped lapels, up to 75 cm. in length, for vests.....   | kilo. | 12 00  | 30   | 1055                      | The same, plated or nickel.....  | kilo. | 3 50   | 25                        |                          |
| 1004   | The same, embroidered, with or without silk.....   | kilo. | 24 00  | 30   | 1056                      | White metal, nickel, German and the like.....  | kilo. | 7 00   | 25                        |                          |
| 1005   | Cotton, mixed with silk.....   | kilo. | 30 00  | 30   | 1057                      | The same, plated or gilded.....  | kilo. | 14 00  | 25                        |                          |
| 1006   | Woolen, with trimmings of lapels, embroidered, stamped, or figured, with or without cotton mixture.....  | kilo. | 24 00  | 30   | 1058                      | Wooden.....  | kilo. | 1 40   | 25                        |                          |
| 1007   | The same, mixed with silk.....   | kilo. | 36 00  | 30   | 1059                      | Bone or horn.....  | kilo. | 60 00  | 25                        |                          |
| 1008   | Silk, with or without cotton mixture, including packing.....   | kilo. | 72 00  | 30   | 1060                      | Tortoise-shell, ivory or mother-of-pearl.....  | kilo. | 8 00   | 25                        |                          |
|  | Shoe patterns, sewed or otherwise, including packing.....  |       |        |      | 1061                      | Tin or sheet iron, with or without earthenware or porcelain, enameled, painted or otherwise.....                     | kilo. | 1 20   | 25                        |                          |
| 1009   | Leather, all sorts, varnished or not.....  | kilo. | 20 00  | 30   | 1062                      | Common yellow metal.....   | kilo. | 0 80   | 25                        |                          |
| 1010   | Of cotton cloth, mixed with material other than silk or wool.....  | kilo. | 6 00   | 30   | 1063                      | Large, iron, for plumbers and calkers.....   | kilo. | 0 40   | free                      |                          |
| 1011   | Wool or mixed with material other than silk.....   | kilo. | 12 00  | 30   | 1064                      | " for sugar mills.....   | kilo. | 0 40   | free                      |                          |
| 1012   | Silk, with or without admixture of other material.....   | kilo. | 72 00  | 30   |                           | Knives, including packing.....   |       |        |                           |                          |
| 1013   | Dress patterns, unsewed, with trimmings or ornaments, are valued, including boxes, according to the textile class to which they belong, with a surtax of 10 %..... |       |        |      | 1065                      | All sizes, for butchers, <i>famanoes</i> , so called and all pointed knives, with handle of iron, steel or wood..... | kilo. | 2 00   | 25                        |                          |
| NOTE.—Dress patterns with embroidery are appraised with an increased valuation of 25 % over the surtax above referred to.  |  |       |        |      |                           |  |       |        |                           |                          |
| 1014   | Barks, for dyeing or tanning (g. w.).....  | kilo. | 0 10   | free | 1066                      | The same, fine, with handle of ebony and the like.....   | kilo. | 4 00   | 25                        |                          |
| 1015   | Frunk pins or rings, under glass (g. w.).....  | kilo. | 0 10   | 25   | 1067                      | For nails and trades.....  | kilo. | 3 00   | free                      |                          |
|  | Curtains, including packing.....   |       |        |      | 1068                      | Table knives, with or without fork, including packing.....   |       |        |                           |                          |
| 1016   | Hemp or jute, with or without admixture of cotton.....   | kilo. | 3 00   | 30   | 1069                      | Of ordinary size, or for dessert, with handle of bone, horn, rubber, wood or ordinary metal.....                     | kilo. | 1 60   | 25                        |                          |
| 1017   | Cotton, in piece, as gauzes, cambric, muslin or lawn, plain or figured.....  | kilo. | 6 00   | 30   | 1069                      | The same, with handle of fine wood, celluloid, and nickel-plated knives.....   | kilo. | 4 00   | 25                        |                          |
| 1018   | Feather-stitched, scalloped or not, and guipure curtains.....  | kilo. | 10 00  | 30   | 1070                      | The same, with plated or ivory handle, in cases.....   | kilo. | 15 00  | 25                        |                          |
| 1019   | The same, chain-stitched or otherwise.....   | kilo. | 10 00  | 30   | 1071                      | The same, with handle of white metal, nickel, German silver and the like.....  | kilo. | 7 00   | 25                        |                          |
|  |  |       |        |      | 1072                      | The same, with mother-of-pearl handle.....   | kilo. | 50 00  | 25                        |                          |
|  |  |       |        |      | 1073                      | The same, with plaqué handle.....  | kilo. | 32 00  | 25                        |                          |
|  |  |       |        |      | 1074                      | The same, with silver handle.....  | kilo. | 190 00 | 25                        |                          |
|  |  |       |        |      | 1075                      | Plate I, for fish, butter or cheese, with or without gilding.....  | kilo. | 24 00  | 25                        |                          |
|  |  |       |        |      | 1076                      | The same, with mother-of-pearl handle.....   | kilo. | 18 00  | 25                        |                          |
|  |  |       |        |      | 1077                      | Carving sets, with plaqué handle, including gilding.....   | set   | 5 90   | 25                        |                          |
|  |  |       |        |      | 1078                      | The same, with handle of ivory or mother-of-pearl, with or without gilding.....                                      | set   | 10 00  | 25                        |                          |
|  |  |       |        |      | 1079                      | The same, with handle of bone, metal, wood or stag-horn.....   | set   | 1 00   | 25                        |                          |
|  |  |       |        |      | 1080                      | The same, with handle of white metal, nickel or German silver.....   | set   | 4 00   | 25                        |                          |
|  |  |       |        |      | 1081                      | With fork and spoon, for pocket use.....   | doz.  | 12 00  | 25                        |                          |
|  |  |       |        |      | 1082                      | Collars and cuffs, for men's shirts, as follows:   |       |        |                           |                          |
|  |  |       |        |      | 1082                      | Paper, with or without cotton textile.....   | kilo. | 6 00   | 30                        |                          |
|  |  |       |        |      | 1083                      | Cotton.....  | kilo. | 6 00   | 40                        |                          |

(c) According to appraisal.

(a) According to appraisement.

| Nos. | Goods.   | Valuation<br>Bolivianos. | Amount<br>payable<br>in %. | Nos.  | Goods.   | Valuation<br>Bolivianos. | Amount<br>payable<br>in %. |
|------|--|--------------------------|----------------------------|-------|--|--------------------------|----------------------------|
| 1084 | Linen, with or without admixture of cotton, kilo.  | 8 00                     | 40                         | 1159  | Manioc flour (st. w.)<br>Dice (see Toys).  | 0 30                     | 30                         |
| 1085 | Rubber or composition  | 8 00                     | 30                         | 1160  | Demijohns, of glass, of all sizes (g. w.)  | 0 15                     | 30                         |
| 1086 | Fur, for cloaks  | (a)                      | 40                         | 1161  | Thimbles of bone, iron, steel, brass, or white metal   | 3 00                     | 30                         |
| 1087 | For women, including packing, as follows:  |                          |                            | 1162  | Nickel or silver-plated  | 4 00                     | 25                         |
| 1088 | Cotton, untrimmed  | 12 00                    | 40                         | 1163  | Doable plated or platinized  | 5 00                     | 25                         |
| 1089 | " trimmed  | 12 00                    | 40                         | 1164  | Ivory, tortoise-shell, mother-of-pearl or their imitations   | 50 00                    | 25                         |
| 1090 | Linen, untrimmed   | 12 00                    | 40                         | 1165  | Of ordinary metal  | 2 00                     | free                       |
| 1091 | " trimmed  | 14 00                    | 40                         | 1166  | Aprons (see Mandiles)  |                          |                            |
| 1092 | Silk, trimmed or not, with or without a mixture of another material  | 36 00                    | 40                         | 1167  | Brush holders, of painted tin, with or without porcelain fittings, for press letter-copying (g. w.)  | 0 60                     | 25                         |
| 1093 | " with fur trimmings, or of fur alone  | 30 00                    | 40                         | 1167  | Gauges, for artisans (g. w.)   | 1 00                     | free                       |
| 1094 | Feather  | 30 00                    | 40                         | 1168  | Peaches, stoned, dried (g. w.)   | 0 40                     | 25                         |
| 1095 | Cambric, gauze or tulle, bordered or figured with colors interwoven (see Lace or Trimmings in their corresponding classes) |                          |                            | 1169  | Snuffers, of iron or steel, including packing  | 1 00                     | 25                         |
| 1096 | Melchite-droppers glass, combined with rubber  | 2 40                     | 30                         | 1170  | Bronze or copper, including packing  | 3 00                     | 25                         |
| 1097 | Thread counters of all sorts   | 6 00                     | 30                         | 1171  | Metal, silvered or nickel (g. w.)  | 5 00                     | 25                         |
| 1098 | Strings, catgut, twisted, for muskets, instruments, including packing  | 15 00                    | 30                         | 1172  | Screw drivers (g. w.)  | 2 00                     | free                       |
| 1099 | Hartaborn (see Nos. 3072, 3073)  |                          |                            | 1173  | Glazing sticks, for shoe makers (g. w.)  | 1 00                     | "                          |
| 1100 | Hides of neat cattle, undressed  | 0 40                     | 25                         | 1174  | Diamonds, for glaziers   | 4 00                     | "                          |
| 1101 | Curd, including packing, as follows:   |                          |                            | 1175  | Black, for drilling rocks  | (a)                      | "                          |
| 1102 | Calf, tanned or not, and sheepskins  | 2 00                     | 25                         | 1176  | Drawings, models or designs for embroidering or wood carving, including packing, as follows:   |                          |                            |
| 1103 | Pig-skins or imitations thereof  | 2 00                     | 25                         | 1176  | In paper   | 12 00                    | 30                         |
| 1104 | Buckskin, for boots and shoes  | 5 00                     | 25                         | 1177  | In cardboard   | 6 00                     | 30                         |
| 1105 | Chamois, for cleaning metals   | 6 00                     | 25                         | 1178  | Models or designs for embroidery, painted on paper or cardboard  | 7 00                     | 30                         |
| 1106 | Shagreen, or imitations thereof  | 6 00                     | 25                         | 1179  | Figures, models or patterns, in paper, for clothing models   | 2 50                     | 30                         |
| 1107 | Kid and imitations thereof   | 12 00                    | 25                         | 1180  | Teeth, artificial, all kinds, loose, including packing   | 20 00                    | 30                         |
| 1108 | Morocco or imitations thereof  | 10 00                    | 25                         | 1181  | " with gums, including packing   | 32 00                    | 30                         |
| 1109 | Sheepskins, called <i>badmra</i> (bassils)   | 8 00                     | 25                         | 1182  | Sword knots of leather, varnished or not, with or without silk, for the military   | 10 00                    | 35                         |
| 1110 | Other classes, for rugs, bedspreads and other purposes   | (a)                      | 25                         | 1183  | Silk, with wire of ordinary metal, plated or gilded  | 32 00                    | 35                         |
| 1111 | In narrow strips, for trimming and other purposes, and all classes of hides and skins not elsewhere specified              | (a)                      | 25                         | 1184  | Silk, with silver wire   | 100 00                   | 35                         |
| 1112 | Horse or cow, whole, varnished or colored  | 3 00                     | 25                         | 1185  | Donches or irrigators, with or without parts of crystal or glass, with or without tubing or hose of rubber, including packing, as follows: |                          |                            |
| 1113 | Calf, white or dyed, perfumed  | 3 00                     | 25                         | 1185  | Of tin, or brass called iron   | 4 00                     | 30                         |
| 1114 | Sides, unried, called sole leather   | 7 00                     | 25                         | 1186  | Of rubber, or rubber cloth   | 8 00                     | 30                         |
| 1115 | Parachute  | 1 60                     | 25                         | 1187  | Of nickel-plated iron  | 6 00                     | 30                         |
| 1116 | Cradles and baby carriages, of osier or cane, with or without hood, for infants, and walking stools                        | 8 00                     | 25                         | 1188  | Bon-ton diaries (see Clocks)   |                          |                            |
| 1117 | All others (see Code)  | 1 20                     | 35                         | 1188  | Preserves in syrup or jellies (g. w.)  | 1 40                     | 25                         |
| 1118 | Same, with wheels (see Carriages)  |                          |                            | 1189  | Comfits, pastes and pastilles, except medicinal (g. w.)  | 3 00                     | 25                         |
| 1119 | Stools, knife sharpening (see Files)   |                          |                            | 1190  | The same, in fancy boxes (g. w.)   | 5 00                     | 25                         |
| 1120 | Vests of cloth, cassimere or other woollen goods, with or without admixture of cotton, plain, worked or stamped            | 60 00                    | 40                         | 1191  | Railway ties, wooden   | 0 10                     | free                       |
| 1121 | Velvet or silk, pure or mixed  | 90 00                    | 40                         | 1192  | Iron and steel   | 0 12                     | "                          |
| 1122 | Knit (see Tissues, according to kind)  | 30 00                    | 40                         | 1193  | Images, trunks, and statues of wood, marble, stone, or plaster, with or without pedestal (g. w.)   | 1 00                     | 30                         |
| 1123 | Cotton or linen, all kinds   | 30 00                    | 40                         | 1194  | The same, metal (g. w.)  | 2 00                     | 30                         |
| 1124 | Plates, of porcelain or glass, are appraised under china and glass ware.   |                          |                            | 1195  | All others   | (a)                      | 30                         |
| 1125 | Brass plates, gilded, for helmets, including package   | 14 00                    | 25                         | 1196  | Axles, iron or steel, with or without boxes, for trucks, carts, cars and carriages (g. w.)   | 0 15                     | free                       |
| 1126 | The same, not gilt, including package  | 10 00                    | 25                         | 1197  | Elastics for shoes, including packing, as follows:   |                          |                            |
| 1127 | Jackets, called "jerseys," including packing, as follows:  |                          |                            | 1197  | Cotton   | 3 00                     | 30                         |
| 1128 | Knit, cotton, bordered or otherwise  | 8 00                     | 40                         | 1198  | Wool, pure or mixed  | 4 00                     | 30                         |
| 1129 | Knit, of wool, pure or mixed, plain or trimmed, common   | 10 00                    | 40                         | 1199  | Silk, pure or mixed  | 6 00                     | 30                         |
| 1130 | The same, fine   | 12 00                    | 40                         | 1200  | For papers, notes &c.  | 8 00                     | 30                         |
| 1131 | Silk   | 72 00                    | 40                         | 1201  | Boats and vessels, all sorts and sizes   | (a)                      | free                       |
| 1132 | Silk, mixed, trimmed or otherwise  | 50 00                    | 40                         | 1202  | Funnels are appraised in their respective classes according to the material of which they are composed.                                    |                          |                            |
| 1133 | Overjackets of cloth, cassimere, felt and waterproof material  | 10 00                    | 40                         | 1203  | Sausage fillers, brass, including packing  | 2 40                     | "                          |
| 1134 | Other textiles   | (a)                      | 40                         | 1204  | Packing, steam, for machines (g. w.)   | 0 50                     | "                          |
| 1135 | Knit of flock wool, for men and women  | 3 00                     | 40                         | 1205  | Underskirts, made up or in pieces, including packing, as follows:  |                          |                            |
| 1136 | Knit, woollen  | 4 00                     | 40                         | 1205  | Cotton, plain or trimmed with lace or edgings, other than silk   | 5 00                     | 40                         |
| 1137 | With silk sleeves, with or without lace, or embroidered strips   | 8 00                     | 40                         | 1206  | Cotton, embroidered  | 10 00                    | 40                         |
| 1138 | Knit, cotton, pure or mixed with wool, for men   | 3 00                     | 40                         | 1207  | Linen or mixed with other materials, plain or trimmed with lace or edgings   | 6 00                     | 40                         |
| 1139 | Oilcloth, common, for miners   | 1 00                     | 40                         | 1208  | The same, embroidered  | 11 00                    | 40                         |
| 1140 | Of rough cloth or frieze   | 48 00                    | 40                         | 1208b | Also upper skirts of wool, with or without admixture of material other than silk, plain or trimmed   | 10 00                    | 40                         |
| 1141 | Of cotton, linen or wool, for children   | 6 00                     | 40                         | 1209  | The same, embroidered  | 15 00                    | 40                         |
| 1142 | Jerked beef or cetina (see Meat, salted, No. 725)  |                          |                            | 1210  | Knit, cotton, or mixed with other vegetable materials  | 4 00                     | 40                         |
| 1143 | Epanlets of copper wire, gilt or silvered  | 20 00                    | 35                         | 1211  | Knit, of wool, or with admixture of material other than silk   | 6 00                     | 40                         |
| 1144 | " of silver wire, gilt or otherwise  | 60 00                    | 35                         | 1212  | Knit, cotton, mixed with silk  | 72 00                    | 40                         |
| 1145 | Checks for banks and banking houses, including packing   | 4 00                     | 30                         | 1213  | Silk, plain or trimmed   | 72 00                    | 40                         |
| 1146 | Whips, common, with horse and carriage   | 7 00                     | 30                         | 1214  | " mixed with other materials   | 40 00                    | 40                         |
| 1147 | For coachmen   | 30 00                    | 30                         | 1215  | Lace and nets, including packing, as follows:  |                          |                            |
| 1148 | For riding   | 12 00                    | 30                         | 1215  | Cotton, of all kinds   | 8 00                     | 30                         |
| 1149 | Crops  | 18 00                    | 30                         | 1216  | " mixed with silk  | 24 00                    | 30                         |
| 1150 | With fine handle   | (a)                      | 30                         | 1217  | Wool, with or without admixture of cotton  | 14 00                    | 30                         |
| 1151 | Boreas, for iron (g. w.)   | 3 00                     | free                       | 1218  | " headed   | 8 00                     | 30                         |
| 1152 | Nipples, for firearms, including packing   | 10 00                    | 25                         | 1219  | Common, linen, or mixed with other vegetable fibres  | 20 00                    | 30                         |
| 1153 | Stoves or heaters  | (a)                      | 25                         | 1220  | Fine   | 40 00                    | 30                         |
| 1154 | Thumb tacks for drawing, iron or steel, including packing  | 8 00                     | 25                         | 1221  | Blonde and guipure laces, as follows:  |                          |                            |
| 1155 | Bronze or copper, including packing  | 8 00                     | 25                         | 1221  | Silk, with or without mixture  | 100 00                   | 30                         |
| 1156 | For carnivall (g. w.)  | 3 00                     | 25                         | 1222  | headed   | 80 00                    | 30                         |
| 1157 | Chocolate, in paste or powder (g. w.)  | 1 20                     | 25                         | 1223  | Ruching, excluding packing, as follows:  |                          |                            |
| 1158 | As above, with milk (g. w.)  | 1 20                     | 25                         | 1223  | Cotton, with or without cotton lace  | 22 00                    | 30                         |
| 1159 | Chocolate pots are appraised as coffee-pots in their respective classes  |                          |                            | 1224  | " mixed with silk  | 35 00                    | 30                         |
| 1160 | Rowlocks, of iron or steel, galvanized, tinned or otherwise (g. w.)  | 0 30                     | 25                         | 1225  | Linen, with or without admixture of cotton   | 30 00                    | 30                         |
| 1161 | Bronze or copper (g. w.)   | 1 60                     | 25                         | 1226  | Silk, with mixture of other materials  | 42 00                    | 30                         |
| 1162 | Potato flour (g. w.)   | 1 30                     | 25                         | 1227  | Silk   | 72 00                    | 35                         |

(a) According to appraisement.

(a) According to appraisement.



## BOLIVIA.

## TARIFF.]

| No.   | Goods.  | Value.      |                   | Nos.   | Goods.   | Value.      |                   |
|-------|---|-------------|-------------------|--|--|-------------|-------------------|
|       |   | Bolivianos. | Amount payable %. |  |  | Bolivianos. | Amount payable %. |
| 28    | Oilcloth (gross weight):  |             |                   | 1287   | Bronze or copper   | 3 00        | 25                |
| 29    | For flags, for table covers, carriage and other purposes  | 0 42        | 30                | 1288   | " nickel, silvered or gilded   | 5 00        | 25                |
| 29    | Black, varnished, of superior quality   | 0 70        | 30                | 1289   | White metal, nickel, German silver, and the like   | 7 00        | 25                |
| 30    | Tarred cloth for packing and roofing purposes   | 1 00        | 30                | 1290   | The same, silvered or gilded   | 14 00       | 25                |
| 31    | For lat coverings and other purposes, transparent, water-proof, of cotton cloth   | 0 08        | 30                | 1291   | Sponges, common  | 6 00        | 30                |
| 32    | The same, of silk tissue  | 12 00       | 30                | 1292   | Medium and fine  | 36 00       | 30                |
| 33    | Pickles, souces and sauces, put up in tin, earthenware or glass (g. w.)   | 0 35        | 25                | Skimmers are appraised as spoons in their respective classes.  |  |             |                   |
| 34    | The same, in barrels (g. w.)  | 0 18        | 25                | Prints, including packing, as follows:   |  |             |                   |
| 35    | Chinese sauces, in cans (g. w.)   | 0 35        | 25                | 1293   | Engraved or lithographed, on paper or cardboard  | 7 00        | 30                |
| 36    | Veneers, mahogany, jicaranda or other wood, for cabinet makers (g. w.)  | 1 00        | 30                | 1294   | Chromos and oleographs printed in colors, on paper, tissue, or cardboard, common   | 8 00        | 30                |
| 37    | The same, thin, on paper (g. w.)  | 2 40        | 30                | 1295   | Of great quality, or fine  | 16 00       | 30                |
| 38    | Glove stretchers, of varnished wood   | 6 00        | 30                | 1296   | The preceding framed   | (a)         | 30                |
| 39    | Bone or fine wool   | 12 00       | 30                | 1297   | Racks or stands for bottles, iron, of all kinds (g. w.)  | 0 40        | 25                |
| 40    | All others  | 1 80        | free              | 1298   | All others   | (a)         | 25                |
| 41    | Vises or strings of silver wire, for musical instruments (see Cords)  |             |                   | 1299   | Tin, bar or sheet (g. w.)  | 0 42        | 25                |
|       | Step-ladders (see Furniture)  |             |                   | 1300   | Rolls, in sheets, for bottle tops, or other purposes (g. w.)   | 1 50        | 25                |
|       | Pouches (see Sacks)   |             |                   | 1301   | Pegs, wooden, for shoes (g. w.)  | 0 12        | 25                |
| 42    | Brooms, twigs, with handle  | 4 80        | 30                | Statues (see Images).  |  |             |                   |
| 43    | " without handles   | 2 40        | 30                | 1302   | Stearine, in mass (g. w.)  | 0 30        | 15                |
| 44    | Carpet sweepers   | (a)         | 30                | NOTE.—By a law of December 5, 1912, stearine may be imported free of duty by candle manufacturers for use in making candles. |  |             |                   |
| 45    | Whisk brooms of Chinese cane, and of other classes and origin, without handle   | 1 20        | 30                | 1303   | Mattings, Chinese, and imitations thereof, for floors (g. w.)  | 0 50        | 30                |
| 45b   | Esparto   | 1 50        | 30                | 1304   | Stereoscopes, portable, cardboard, with or without 12 views  | 18 00       | 30                |
|       | Guns (on permit from the Government), as follows:   |             |                   | 1305   | Wooden, with or without 12 views   | 6 00        | 30                |
| 46    | Cap guns, single barrelled, with or without chamber, common or current quality  | 6 00        | 50                | 1306   | All others   | (a)         | 30                |
| 247   | The same, double barrelled  | 12 00       | 50                | 1307   | Mat-work or woven wool for window shades   | 0 50        | 30                |
| 248   | Single barrelled, fine  | 16 00       | 50                | 1308   | For embroidery, of cotton, hemp or jute, including packing   | 2 00        | 30                |
| 249   | Double barrelled, fine  | 20 00       | 50                | 1309   | Linen, or mixed with other vegetable fibres, including packing   | 3 00        | 30                |
| 250   | Breech-loading, single barrelled, common or current quality   | 18 00       | 50                | 1310   | Of silk, pure or mixed   | 12 00       | 30                |
| 251   | The same, double barrelled  | 30 00       | 50                | 1311   | Fire extinguishers (g. w.)   | 0 14        | free              |
| 252   | Fire, single or double barrelled, all others  | (a)         | 50                | Stoles for priests (see Ornaments).  |  |             |                   |
| 253   | Chairs, with or without handles, including packing  | 0 60        | free              | 1312   | For ladies, all kinds  | (a)         | 40                |
| 254   | Squares, iron or steel (g. w.)  | 0 60        | "                 | 1313   | Tow for furniture (g. w.)  | 0 10        | 30                |
| 255   | Wooden (g. w.)  | 0 80        | "                 | 1314   | Osakou (g. w.)   | 0 14        | free              |
| 256   | Iron or steel plate, wooden handle, with or without fillets, of common metal or rivets (g. w.)  | 4 00        | "                 | Scupper nails (see Nails).   |  |             |                   |
|       | Cuspidors (gross weight):   |             |                   | Stirrups, including packing, as follows:   |  |             |                   |
| 257   | Tin or iron, varnished or painted   | 0 80        | 25                | 1315   | Iron or steel, tinclad, galvanized or not, without springs   | 0 80        | 25                |
| 258   | Brass, yellow or white  | 1 20        | 25                | 1316   | The same, with springs   | 2 40        | 25                |
|       | Iron, with porcelain finish (see Manufactured iron)   |             |                   | 1317   | The same, nickel or silver plated  | 3 20        | 25                |
| 259   | White metal   | 7 00        | 25                | 1318   | Bronze or copper   | 2 60        | 25                |
|       | Of glass, earthenware, or porcelain (see Glassware &c.)   |             |                   | 1319   | nickel or silver plated  | 5 00        | 25                |
| 1260  | Dials, enamelled, for watches   | 4 00        | 25                | 1320   | White metal, nickel, German silver and the like  | 7 60        | 25                |
| 1261  | Common unenamelled, for standing or hanging clocks  | 4 50        | 25                | 1321   | " silver plated  | 14 00       | 25                |
| 1262  | Fine, and all others  | 7 00        | 25                | 1322   | Wooden, uncarved   | 0 50        | 30                |
| 1262b | Stamps of wcl. paper &c. for drawing and shading, including packing   | 3 00        | 30                | 1323   | " carved   | 1 40        | 30                |
|       | Enamel or tinzel, including packing, as follows:  |             |                   | 1324   | Leather lined, known as <i>baules</i>  | 2 50        | 35                |
| 1263  | In sheets, very thin  | 6 00        | 25                | 1325   | Leather or velvet, in form of a slipper, for women   | 5 00        | 35                |
| 1264  | Out, for flowers and other objects  | 12 00       | 25                | 1326   | All others   | (a)         | 35                |
| 1265  | Ornamented with imitation stones or other fancy objects   | 20 00       | 25                | Cases, including packing, as follows:  |  |             |                   |
|       | Emeralds (gross weight):  |             |                   | 1327   | Empty, for jewellery, cigar holders, cutlery, lined with leather or silk texture, pure or mixed  | 24 00       | 30                |
| 1266  | Powder, for polishing steel   | 0 30        | 30                | 1328   | Lined with paper, oil-cloth or tissue, without admixture of silk   | 12 00       | 30                |
| 1267  | On cloth  | 0 60        | 30                | 1329   | Wood or cardboard, for spectacles  | 2 40        | 30                |
| 1268  | On paper  | 0 35        | 30                | Travelling cases, containing spoons, forks, knives, vases &c. (see Dressing Cases).  |  |             |                   |
|       | Swords and sabres:  |             |                   | 1330   | For fancy articles and other kinds   | (a)         | 30                |
| 1269  | Iron and steel, with finishings of same, for troops (under permit from the Government)  | 3 00        | 25                | Labels, metal, for bottles (see Cards).  |  |             |                   |
| 1270  | Iron and steel, with finishings of ordinary metal, for officers, silvered, gilt, nickel plated, or otherwise                          | 18 00       | 25                | 1331   | Printed for bottles, glazed or not, including packing  | 6 00        | 30                |
| 1271  | All others  | (a)         | 25                | 1332   | The same, gilded, silver-plated or bronzed, including packing  | 10 00       | 30                |
| 1272  | Spatulas, including packing, as follows:  |             |                   | 1333   | Signs or titles, of paper, for packages of tea, cigar boxes, cigarette packages, apothecaries and others, glazed or not, including packing | 7 00        | 30                |
| 1273  | Of iron or steel, for artisans (palette knives)   | 3 00        | free              | 1334   | The same, gilded, bronzed, or silvered, including packing  | 14 00       | 30                |
| 1274  | Of iron or steel, with wood or bone handle, for apothecaries  | 4 00        | 30                | 1335   | Blank, of cardboard, pasteboard, or composition, for marking prices, including packing   | 2 00        | 30                |
| 1275  | Boxwood   | 6 00        | 30                | 1336   | Extract, meat (g. w.)  | 1 40        | 25                |
| 1276  | <i>Espasos</i> for artisans, including packing  | 0 40        | free              | 1337   | Logwood (g. w.)  | 2 00        | 10                |
| 1276  | Boiler cleaning compositions (g. w.)  | 0 12        | "                 | 1338   | Malt (g. w.)   | 1 00        | 30                |
|       | Mirrors (gross weight):   |             |                   | 1338b  | Extract of elm ( <i>ulmo</i> ), quebracho or of any other substance destined for dyeing (g. w.)  | 0 05        | 30                |
| 1277  | Common, with cardboard frame  | 0 60        | 30                | Bands, including packing, as follows:  |  |             |                   |
| 1278  | " with frame of tin plate, sheet iron, zinc, or tin, painted or bronzed or otherwise, with or without advertisements or pictures      | 0 70        | 30                | 1339   | Straps or belts of cotton, hemp, linen or jute   | 5 00        | 30                |
| 1279  | With frame of brass, bronze or copper   | 1 40        | 30                | 1340   | Woolen, pure or mixed with cotton  | 9 00        | 30                |
| 1280  | With frame of pasteboard or wood, bronzed, varnished, painted or not  | 1 00        | 30                | 1341   | Silk   | 50 00       | 35                |
| 1281  | Better quality, with frame of wood, pasteboard &c. gilded, plated, varnished, painted, or bronzed, in square, elliptical or oval form | 2 00        | 30                | 1342   | Silk, with slides of wood or of silk, with or without admixture of other material  | 28 00       | 35                |
| 1282  | Fancy, with two or three glasses, and all others not specified  | (a)         | 30                | 1343   | Abdominal, elastic or not, of cotton, linen or wool, with or without admixture of materials other than silk                                | 22 00       | 30                |
| 1283  | Handkerchiefs, wooden, all forms and sizes (g. w.)  | 0 40        | free              | 1344   | The same, of silk, or mixed with other materials   | 50 00       | 35                |
| 1284  | Spermaceti  | 1 00        | 30                | 1345   | The same, rubber   | 25 00       | 30                |
| 1285  | Spurs, with or without leather straps, including packing, as follows:   |             |                   |  |  |             |                   |
| 1285  | Iron or steel   | 1 20        | 25                |  |  |             |                   |
| 1286  | " nickel plated   | 1 80        | 25                |  |  |             |                   |

(a) According to appraisement.

(a) According to appraisement.

| Nos.  | Goods.   | Valuation.<br>Bolivianos. | Amount payable.<br>%. |
|-------|--|---------------------------|-----------------------|
| 1346  | Lanterns of glass or crystal, with or without wooden bottoms (g. w.).....kilo.   | 0 80                      | 30                    |
| 1347  | Hooks, arms, or elbows, and other similar parts for gas or electric light (g. w.).....kilo.  | 2 00                      | 10                    |
| 1348  | Paper, Chinese, so called (g. w.).....kilo.  | 0 80                      | 30                    |
| 1349  | Of tissue or tulle, ornamented with lace, beads &c. ....kilo.  | 8 00                      | 30                    |
| 1350  | Of colored glass (g. w.).....kilo.   | 0 80                      | 30                    |
| 1351  | Portable, common, of tin or sheet iron, painted, enamelled, varnished or not, including packing.....kilo.  | 2 00                      | 30                    |
| 1352  | Of mica, including packing.....kilo.   | 2 40                      | 30                    |
| 1353  | Or lamps for carriages, and other classes.....(a)  | 30                        |                       |
| 1354  | Felt, tarred, for roofing or other purposes (g. w.).....kilo.  | 0 30                      | 25                    |
| 1355  | Hair, for rollers, not tarred (g. w.).....kilo.  | 1 00                      | free                  |
| 1356  | Door mats, of esparto, cocoa, hemp, jute or mixed with other vegetable materials, without woollen border (g. w.).....kilo.   | 0 70                      | 30                    |
| 1357  | The same, with woollen border (g. w.).....kilo.  | 1 00                      | 30                    |
| 1358  | Wool, of all classes (g. w.).....kilo.   | 2 00                      | 30                    |
| 1359  | Rubber (g. w.).....kilo.   | 4 00                      | 30                    |
| 1360  | All others.....(a)   | 30                        |                       |
| 1361  | Fibres, manilla, hemp, jute or other vegetable, raw, for the manufacture of ropes and sailing (g. w.).....kilo.  | 0 20                      | free                  |
|       | Markers, for games, including packing, as follows:   |                           |                       |
| 1362  | Rubber or composition.....kilo.  | 12 00                     | 40                    |
| 1363  | Bone.....kilo.   | 8 00                      | 40                    |
| 1364  | Ivory.....kilo.  | 60 00                     | 40                    |
| 1365  | Mother-of-pearl.....kilo.  | 60 00                     | 40                    |
| 1366  | Vermicelli (g. w.).....kilo.   | 0 07                      | 25                    |
| 1367  | Felted, woollen, for pillow banners (g. w.).....kilo.  | 6 00                      | 30                    |
| 1368  | For saddle cloths and other purposes (g. w.).....kilo.   | 2 40                      | 30                    |
| 1369  | And cloths, printed in colors, for carpets and other purposes (g. w.).....kilo.  | 1 50                      | 30                    |
|       | Iron (gross weight):   |                           |                       |
| 1370  | Unmanufactured, in its various forms.....kilo.   | 0 20                      | free                  |
| 1371  | Ingots.....kilo.   | 0 70                      |                       |
| 1372  | Sheet, channelled or plate, neither painted, tinned nor galvanized.....kilo.   | 0 12                      |                       |
| 1373  | The same, tinned, painted or galvanized.....kilo.  | 0 15                      | 25                    |
| 1374  | Sheets, perforated.....kilo.   | 0 42                      | free                  |
| 1375  | Manufactured into articles, undesignated, whether painted, tinned, galvanized, varnished, bronzed or not.....kilo.   | 0 50                      | 25                    |
| 1376  | Manufactured into articles, undesignated, nickel plated.....kilo.  | 1 00                      | 25                    |
| 1377  | Manufactured into articles, undesignated, with facings of earthenware or porcelain, with or without parts of other common metal.....kilo.  | 0 80                      | 25                    |
| 1378  | Manufactured into elbows, unspecified crosses or chains; grates for steam boilers, buoys, sugar moulds, pans for miners, weighing more than 46 kilos, rails and rails for same, wheels and parts of machinery for mines, arts and industries &c. ....kilo. | 0 30                      | free                  |
|       | Wrought (see Steel).   |                           |                       |
| 1379  | Stiffening and shank irons, for shoe makers, including packing.....kilo.   | 2 00                      |                       |
| 1380  | Figures, fancy, for table ornaments, of earthenware, porcelain, crystal, glass and other materials.....(a)   | 30                        |                       |
| 1381  | Terra cotta (g. w.).....kilo.  | 2 00                      | 30                    |
| 1382  | Marble (g. w.).....kilo.   | 1 00                      | 30                    |
| 1383  | Rope yarn, of hemp or flax.....kilo.   | 0 18                      | 30                    |
| 1384  | Rims, tin or brass, silvered or gilt, for boxes, carriages, or other uses (g. w.).....kilo.  | 1 75                      | 25                    |
| 1385  | Filters, water, with case of iron, stone, wood or metal.....each   | 8 00                      | 30                    |
| 1386  | In form of carafe, with funnel of crystal.....doz.   | 18 00                     | 30                    |
| 1387  | Tissue of all classes, including packing.....kilo.   | 4 00                      | 30                    |
| 1388  | Of porcelain, earthenware or tin.....kilo.   | 6 00                      | 30                    |
| 1389  | Tubular, for the pocket.....doz.   | 8 00                      | 30                    |
| 1390  | Or vessels of charcoal, for table bottles.....kilo.  | 3 00                      | 30                    |
| 1391  | Common distillers, of earthenware, stone or composition (g. w.).....kilo.  | 0 50                      | 30                    |
| 1392  | Hoops or bands, of wood or iron (g. w.).....kilo.  | 0 10                      | free                  |
|       | Flower vases (gross weight):   |                           |                       |
| 1393  | Glass, crystal, earthenware or porcelain, white or colored, with or without gliding or plating.....kilo.   | 0 60                      | 30                    |
| 1394  | The same, with fittings of metal.....kilo.   | 0 80                      | 30                    |
| 1395  | Terra cotta.....kilo.  | 1 60                      | 30                    |
| 1396  | All others.....(a)   | 30                        |                       |
|       | Artificial flowers and plants, single or in bunches, including packing, as follows:  |                           |                       |
| 1397  | Cotton texture and paper, ordinary.....kilo.   | 6 00                      | 30                    |
| 1398  | Cotton texture, fine.....kilo.   | 10 00                     | 30                    |
| 1399  | Porcelain or composition, with or without textile leaves.....kilo.   | 3 00                      | 30                    |
| 1399b | Wax and orange blossoms or their imitations.....kilo.  | 6 00                      | 30                    |
| 1400  | Silk, or imitations thereof, with or without textile leaves.....kilo.  | 16 00                     | 30                    |
| 1401  | Silk tissue, pure or mixed with other materials.....kilo.  | 15 00                     | 30                    |
| 1402  | Silk and cotton tissues, fine, when inclosed in the same package.....kilo.   | 12 50                     | 30                    |
| 1403  | Also natural plants, dried, tinted or not.....kilo.  | 1 20                      | 30                    |
| 1404  | Felis, for fencing.....pair  | 5 00                      | 30                    |
| 1405  | in cases.....kilo.   | 10 00                     | 30                    |
| 1406  | Footmuffs.....(a)  | 35                        |                       |
| 1407  | Photographs or gramophones, with accessories.....(a)   | 30                        |                       |

(u) According to appraisement.

| Nos.  | Goods.  | Valuation.<br>Bolivianos. | Amount payable.<br>%. |
|-------|---|---------------------------|-----------------------|
| 1408  | Gauges or chisels, carpenters', with or without handle (g. w.).....kilo.  | 1 00                      | free                  |
| 1408b | Match boxes are appraised as cigarette cases in their respective classes (see No. 823 &c.)  |                           |                       |
|       | Matches (gross weight):   |                           |                       |
| 1409  | Wax.....kilo.   | 0 80                      | 30                    |
| 1410  | Wool.....kilo.  | 0 32                      | 30                    |
| 1411  | with Bonito lights.....kilo.  | 1 00                      | 30                    |
| 1412  | Paper and wooden fuses.....kilo.  | 1 20                      | 30                    |
| 1413  | All others.....(a)  | 30                        |                       |
|       | NOTE.—The importation of matches into Bolivia is prohibited as from the 11th May, 1909.   |                           |                       |
|       | Photographs, including packing, as follows:   |                           |                       |
| 1414  | On cardboard.....kilo.  | 10 00                     | 30                    |
| 1415  | For stereoscopes.....kilo.  | 16 00                     | 30                    |
| 1416  | Porcelain.....kilo.   | 8 00                      | 30                    |
| 1417  | Forges, portable (g. w.).....kilo.  | 0 60                      | free                  |
| 1418  | Evening coats, of cloth or cassimere.....each   | 60 00                     | 40                    |
| 1419  | Flasks (see Glassware).   |                           |                       |
|       | Blankets (gross weight):  |                           |                       |
| 1420  | Cotton, with or without binding of cotton or silk.....kilo.   | 0 90                      | 30                    |
| 1420b | Cotton, with woollen wool.....kilo.   | 1 20                      | 30                    |
| 1421  | Cotton, with mixture of warp or flax silk.....kilo.   | 1 20                      | 30                    |
| 1422  | with silk stripes or ribs.....kilo.   | 3 00                      | 30                    |
| 1423  | Flock wool, with or without mixture or warp of cotton.....kilo.   | 1 00                      | 30                    |
| 1424  | Wool, mixed with cotton.....kilo.   | 2 00                      | 30                    |
| 1425  | pure.....kilo.  | 4 00                      | 30                    |
| 1426  | Vicuna, wool, fur, cloth, cassimere, hair or astrakhan, and all others.....(a)  | 30                        |                       |
| 1427  | Beans (g. w.).....kilo.   | 0 08                      | 25                    |
| 1428  | Fruit, fresh.....(a)  | free                      |                       |
| 1429  | Dry, in bulk, unspiced (g. w.).....kilo.  | 0 20                      | 25                    |
| 1430  | Preserved.....kilo.   | 1 50                      | 25                    |
|       | Fruit bowls are appraised as sugar bowls in their respective classes:   |                           |                       |
| 1431  | Bellows, for blacksmiths, silversmiths, tinmiths &c. (g. w.).....kilo.  | 0 40                      | free                  |
| 1432  | For vintners.....kilo.  | 1 00                      |                       |
| 1433  | Hand, for domestic use (g. w.).....kilo.  | 0 80                      | 30                    |
| 1434  | Disks, tin-plate, including oven pans.....kilo.   | 0 60                      | 25                    |
|       | Other sorts are appraised as sugar bowls in their respective classes:   |                           |                       |
| 1435  | Caps, for firearms, including packing.....kilo.   | 5 00                      | 25                    |
| 1436  | For mines (g. w.).....kilo.   | 6 00                      | free                  |
| 1437  | Stamps (see No. 1262).  |                           |                       |
| 1438  | Covers, of woollen cloth or flannel, for pianos.....each  | 20 00                     | 40                    |
| 1439  | Linen or cotton texture.....kilo.   | 5 30                      | 40                    |
|       | For furniture, appraised according to the material of which they are made   |                           |                       |
|       | For cushions or pillows, including packing, as follows:   |                           |                       |
| 1440  | Of linen, embroidered with or without lace.....kilo.  | 12 00                     | 40                    |
| 1441  | Of cotton, plain.....kilo.  | 6 00                      | 40                    |
| 1442  | Of cotton, embroidered, with or without lace.....kilo.  | 4 80                      | 40                    |
| 1443  | plain.....kilo.   | 3 60                      | 40                    |
| 1444  | Straw envelopes, for bottles (g. w.).....kilo.  | 0 05                      | 30                    |
|       | Covers for firearms, including packing, as follows:   |                           |                       |
| 1445  | Of leather, with or without belt.....kilo.  | 10 00                     | 40                    |
| 1446  | Of canvas, with or without leather.....kilo.  | 6 00                      | 40                    |
| 1447  | Covers for trunks: of canvas, with or without leather.....kilo.   | 6 00                      | 40                    |
| 1448  | Of paper, for hats, with packing.....kilo.  | 1 20                      | 40                    |
| 1449  | Covers for kettles.....(a)  | 40                        |                       |
| 1449b | leather for saddles.....each  | 10 00                     | 40                    |
| 1450  | Of woollen or cotton tissue, for saddles.....kilo.  | 6 00                      | 40                    |
| 1450b | Saddles, woollen.....doz.   | 30 00                     | 30                    |
| 1451  | Covered.....kilo.   | 42 00                     | 30                    |
| 1452  | Iron, with or without springs.....kilo.   | 48 00                     | 30                    |
| 1453  | Burgundy pitch or white resin (g. w.).....kilo.   | 0 12                      | 30                    |
|       | Biscuits (gross weight):  |                           |                       |
| 1454  | Without sweetening or lard.....kilo.  | 0 12                      | 25                    |
| 1455  | Other sorts in tins or tins.....kilo.   | 1 00                      | 25                    |
| 1456  | In fancy boxes.....kilo.  | 1 60                      | 25                    |
|       | Books, including packing, as follows:   |                           |                       |
| 1457  | Of all kinds, for hanging papers.....kilo.  | 2 40                      | 25                    |
| 1458  | For curtains, of common metal, with or without wood, glass, crystal, earthenware, porcelain, or other similar ornaments or composition.....kilo.                                    | 4 00                      | 25                    |
| 1459  | The same, nickel, gold, or silver plated.....kilo.  | 6 00                      | 25                    |
| 1460  | For clothes racks, with or without wooden, bronzed, earthenware, porcelain or other composition heads or caps, whether tinned, painted, bronzed, galvanized, or not (gross weight): |                           |                       |
| 1461  | Of iron or steel.....kilo.  | 0 50                      | 25                    |
| 1462  | The same, nickel-plated.....kilo.   | 0 80                      | 25                    |
| 1463  | Of bronze or copper.....kilo.   | 1 40                      | 25                    |
| 1464  | The same, nickel-plated.....kilo.   | 2 00                      | 25                    |
| 1465  | Chick peas (g. w.).....kilo.  | 0 15                      | 25                    |
| 1466  | Gaseous for preparing or bottling beverages of glass, earthenware, or porcelain, whether lined with wicker or wire, or not so lined (g. w.).....kilo.                               | 1 00                      | 25                    |
|       | Gasoline (see Oil)  |                           |                       |
| 1467  | Gelatin in transparent sheets; including packing.....kilo.  | 3 00                      | 25                    |
| 1468  | In paste (g. w.).....kilo.  | 2 00                      | 25                    |
| 1469  | Liquid and powdered (g. w.).....kilo.   | 0 70                      | 25                    |

(a) According to appraisement.

| TARIFF.] |   |                           |                           |  |   |                           |                           |
|----------|---|---------------------------|---------------------------|--|---|---------------------------|---------------------------|
| Nos.     | Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. | Nos.   | Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
| 1470     | Cotton fabrics (gross weight):  |                           |                           | 1513   | The same, with silk stripes or designs, including packing.....  | 8 00                      | 30                        |
| 1471     | Prepared for oil paintings or for maps and plans.....   | 0 50                      | 30                        | 1514   | Velvet for upholstery, including packing.....   | 6 00                      | 30                        |
| 1472     | Brabant, or crepe, white, plain, twilled, for sheeting or other purposes; drills, <i>diabla fuerte</i> , plain or twilled, satined, quilted or shagged <i>casinets</i> , twilled, quilted or shagged; thick tissues ( <i>piele</i> ) for men's and boys' garments; plain, white fabric, heavy or light weight; tickings, damasks, or not striped glenghams, mixed cloths, stripes, oxfords, chintz, percales, printed cottons, white and colored flannel, either plain or twilled; plain, figured or twilled brocade, Hollands, choletas, tartans and percales..... | 1 25                      | 30                        | 1516   | The same, unbleached, for dresses and pils, including packing.....  | 1 80                      | 30                        |
| 1473     | Lustring with figured ribs, damask or twilled, figured, white or colored; gingham, richy, saphyr, pique, with or without border, cambric, Sicilian, cashmeres and other enumerated tissues for dresses, plain, figured or twilled or embroidered.....   | 2 20                      | 30                        | 1517   | The same, for under-garments, Brittany and the like, with or without cotton mixture, including packing.....   | 6 00                      | 30                        |
| 1474     | The same, with woollen designs or stripes.....  | 3 00                      | 30                        | 1518   | Nanken, with or without admixture of cotton for lining clothing, including packing.....   | 3 00                      | 30                        |
| 1475     | " with woollen mixture or wool.....   | 4 00                      | 30                        | 1519   | White or colored damask for tablecloths, napkins and towels (g. w.).....  | 4 50                      | 30                        |
| 1476     | " with silk or plush designs or stripes.....  | 6 00                      | 30                        | 1520   | The same, unbleached, for the same purposes (g. w.).....  | 3 50                      | 30                        |
| 1477     | Woven, with admixture of silk, Louis Philippe satin, and other satiny tissues, with cotton warp and silk wool.....  | 10 00                     | 30                        | 1521   | The same, for floor and carpet covers (g. w.).....  | 1 50                      | 30                        |
| 1478     | Sailcloth, stout and other, and canvas for the manufacture of boats.....  | 0 80                      | 30                        | 1522   | Fabrics, worked or open worked, for dresses, including packing.....   | 6 50                      | 30                        |
| 1479     | Tissues, unbleached, plain or twilled.....  | 1 00                      | 30                        | 1523   | The same, with silk stripes or designs; including packing.....  | 8 50                      | 30                        |
| 1480     | Casinetts, with mixture of wool.....  | 1 50                      | 30                        | 1524   | The same, open-worked or embroidered, for millinery and other purposes, including packing.....  | 10 00                     | 30                        |
| 1481     | Plushy tissue for bathingsheets and towels.....   | 2 00                      | 30                        | 1525   | Linen gauze, batiste, cambric and Holland, including packing.....   | 16 00                     | 30                        |
| 1482     | Borlon, sized or with admixture of horsehair, for skirts or other purposes.....   | 2 50                      | 30                        | 1526   | Brocades of copper, silver or gold threads, with cotton core, including packing.....  | 30 00                     | 30                        |
| 1483     | Pressed or figured for binding.....   | 1 00                      | 30                        | 1527   | Other brocades, not specified.....  | (a)                       | 30                        |
| 1484     | Satin for the manufacture of shoes, Louis Philippe satin, and other satiny tissues.....   | 2 50                      | 30                        | NOTE.—Linen goods, mixed with cotton, that have not been appraised, shall be valued as pure linen.                             |   |                           |                           |
| 1485     | The same, with admixture of wool.....   | 3 50                      | 30                        | NOTE.—Tissues mixed with silk or having silk wool shall pay 25 % on their appraised value, unless specially mentioned as such. |   |                           |                           |
| 1486     | Brocade, Holland, choletes, tartans, drills and percale, with silk stripes.....   | 3 50                      | 30                        | NOTE.—Rame articles shall be appraised, like those of cotton, in their respective schedules with a surtax of 25 %.             |   |                           |                           |
| 1487     | Damask of all kinds, and other mixed tissues, white or colored, for tablecloths, napkins, towels, covers &c. white or colored lawn or cambric for curtains, and the woollen imitation of these tissues used in the manufacture of flags.....  | 2 50                      | 30                        | 1528   | Open-worked hosiery, with or without straw for metal, for dress trimmings, including packing.....   | 12 00                     | 30                        |
| 1488     | Ponchos (mantles) (see Nos. 2435 to 2447 inclusive) Colored damask for bed-spreads or table-covers, with or without admixture of hemp, cotton stuffs, Marseilles, or pique for waist-coats.....   | 3 00                      | 30                        | 1529   | Metal fabrics for trimming hats, or other purposes.....   | 16 00                     | 30                        |
| 1489     | Waterproof tissues, with caoutchouc, for ponchos and other purposes.....  | 4 00                      | 30                        | 1530   | Woollen fabrics (gross weight):   |                           |                           |
| 1490     | Flannel-kind tissues with silk embroidery.....  | 4 00                      | 30                        | 1531   | Baize, called "pellon," swanskin of 100 threads or two borders.....   | 2 60                      | 30                        |
| 1491     | Transparent, such as cambric, balzarine, muslin, tarlatan, organdy, lawns, grenadine, openwork lustring, gauze, with or without ribs, figured, or damasked, white or colored; tulle for shawls and other similar goods, plain, figured or painted, and goods for curtains.....  | 3 50                      | 30                        | 1532   | The same, with admixture of cotton or wool.....   | 1 70                      | 30                        |
| 1492     | The same, with silk designs or stripes.....   | 4 00                      | 30                        | 1533   | Domestic baize, white or colored.....   | 0 90                      | 30                        |
| 1493     | " with silk mixture or wool.....  | 6 00                      | 30                        | Casimires, including packing, as follows:  |   |                           |                           |
| 1494     | " with silk mixture or wool.....  | 10 00                     | 30                        | 1534   | Cassimere of flock wool, with or without cotton admixture or wool; woollen with cotton wool; those called "pilot," "star," "montana," and baize with or without mixture.....                      | 1 60                      | 30                        |
| 1495     | With metal designs or ornaments.....  | 4 00                      | —                         | 1535   | Wool, with cotton mixture.....  | 2 50                      | 30                        |
| 1496     | Plush, velvet or corduroy, plain, figured or stamped, of all kinds.....   | 5 00                      | 30                        | 1536   | The same, woollen.....  | 3 50                      | 30                        |
| 1496b    | Fabrics, with warp or wool of cotton and face of pressed ( <i>aprendida</i> ) silk.....   | 20 00                     | 30                        | 1537   | " of wool, with silk mixture.....   | 4 50                      | 30                        |
| 1497     | Reps, cretonnes, and other tissues for curtains or upholstery, with or without admixture of jute or hemp.....   | 2 50                      | 30                        | 1538   | Damasks for table-covers, bed-spreads, or other purposes, with or without cotton mixture, including packing.....  | 5 00                      | 30                        |
| 1498     | The same, with silk designs or stripes.....   | 6 00                      | 30                        | 1539   | The same, with silk wool, including packing.....  | 7 50                      | 30                        |
| 1499     | The same, with silk designs or stripes.....   | 1 00                      | 30                        | 1540   | Reps and damasks for upholstery, plain wrought, or with tassels, including packing.....   | 6 00                      | 30                        |
| 1500     | Cotton gauze, lawn especially for linings.....  | 2 40                      | 30                        | 1541   | The same, with cotton admixture of wool, including packing.....   | 4 50                      | 30                        |
| 1501     | Fine Bishop and other similar lawns.....  | 2 40                      | 30                        | 1542   | Reps and damasks with silk admixture or wool shall be appraised with a surtax of 50 %   | 4 50                      | 30                        |
| 1502     | Tulle and tissues for veilings, with or without beads, including packing.....   | 7 00                      | 30                        | 1543   | Flannel of all kinds, including packing.....  | 4 50                      | 30                        |
| 1503     | The same, with admixture of silk, including packing.....  | 14 00                     | 30                        | 1544   | The same, with cotton admixture or wool, including packing.....   | 3 00                      | 30                        |
| 1504     | Cotton tissues interwoven with common metal threads, with or without admixture of silk, including packing.....  | 10 00                     | 30                        | 1545   | Coarse frieze, for lining saddles, with or without cotton or linen mixture (g. w.).....   | 1 60                      | 30                        |
| 1505     | The same, wrought with gold or silver, with or without admixture of silk, including packing.....  | 16 00                     | 30                        | 1546   | Frieze for dress lining, such as Manof, satin, serge, Louis Philippe, and other satiny tissues, and satin for the manufacture of shoes, including packing.....                                    | 5 60                      | 30                        |
| 1506     | Cotton, mixed with hair or other kinds of mixtures not specified.....   | (a)                       | 30                        | 1547   | The same, with cotton admixture or wool, including packing.....   | 3 50                      | 30                        |
| 1507     | Tissues, with a silk mixture of wool, shall pay an additional duty of 25 % on their respective appraisement unless otherwise specified.   |                           |                           | 1548   | The same, with silk mixture, designs or stripes, including packing.....   | 8 00                      | 30                        |
| 1507     | Linen, hemp or jute fabrics, as follows:  |                           |                           | 1549   | Bunting for flags, including packing.....   | 3 50                      | 30                        |
| 1508     | Hemp or jute hurlaps, plain or twilled, for the manufacture of bags (g. w.).....  | 0 30                      | 30                        | 1550   | Fabrics for mantles (see ponchos, Nos. 2435 to 2447 inclusive)  |                           |                           |
| 1509     | Canvas and dock of hemp, jute or linen, for awnings, sails and other purposes (g. w.) kilo.   | 1 20                      | 30                        | 1551   | Anascote, cabica, serge or flannel &c. for bathing suits and other purposes with or without admixture of wool or cotton, including packing.....   | 1 00                      | 20                        |
| 1510     | Stamped jute cloth for curtains (g. w.).....  | 1 50                      | 30                        | 1552   | Tissues for costumes or clothing, plain, worked, stamped or twilled, and that called ladies' cloth, with or without cotton mixture or wool, including packing.....                                | 3 00                      | 30                        |
| 1511     | Drills, tickings, linings, canvases, and white or colored fabrics for dresses (g. w.).....  | 2 50                      | 30                        | 1553   | The same, with silk stripes or designs, including packing.....  | 8 00                      | 30                        |
| 1512     | The same, with silk designs or stripes, including packing.....  | 10 00                     | 30                        | 1554   | The same, with silk mixture or wool, including packing.....   | 10 00                     | 30                        |
| 1512     | Fabrics for curtains, furniture covers, with or without cotton mixture, including packing.....  | 4 00                      | 30                        | 1555   | The same, with meral and silk mixtures, including packing.....  | 12 00                     | 30                        |
|          |   |                           |                           | 1556   | Velvet, plain, worked or stamped, with or without cotton admixture, for upholstery plushy tissues and astrakhan, and imitations thereof, with or without cotton admixture, including packing..... | 6 00                      | 30                        |
|          |   |                           |                           | 1557   | Cashmeres and merinos, including packing.....   | 5 00                      | 30                        |
|          |   |                           |                           |  | The same, with cotton admixture or wool, including packing.....   | 4 50                      | 30                        |

(a) According to appraisement.

(a) According to appraisement.



| Nos.     | Goods.   | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|----------|--|---------------------------|---------------------------|
| 1558     | Tulles, and all transparent and open-work fabrics, with or without borders, for making gowns, shawls, and for other purposes, including packing .....Kilo. | 8 00                      | 30                        |
| 1558 1/2 | The same, with cotton mixture or wool including packing .....Kilo.   | 5 50                      | 30                        |
| 1559     | The same, with silk mixture or wool, including packing .....Kilo.  | 11 00                     | 30                        |
| 1560     | Light cloth for carpets, with figures of stamped colors (g. w.) .....Kilo.   | 2 00                      | 30                        |
| 1561     | Plain or stamped cloth, for table covers (g. w.) ..  | 4 00                      | 30                        |
| 1562     | Cloth, prepared for embroidering, including packing .....Kilo.   | 3 00                      | 30                        |
| 1565     | The same, for billiard tables, including packing .....Kilo.  | 7 00                      | 30                        |
|          | Cloth for gentlemen's or ladies' garments shall be appraised as cash-meres in their respective kinds.  |                           |                           |
| 1564     | Cloths not specially mentioned.....  | (a)                       | 30                        |
|          | NOTE.—Fabrics mixed with silk mixture or wool shall pay a surtax of 25 % on their respective appraisements, unless specially mentioned as such.            |                           |                           |
|          | Silk fabrics, including packing, as follows:   |                           |                           |
| 1565     | Of all kinds, plain, damasked or wrought, double, single, not specially mentioned, satin, pique, serge, and the like, for dresses and lining.....Kilo.     | 45 00                     | 35                        |
| 1566     | The same, with cotton, wool, or linen mixture or wool.....Kilo.  | 30 00                     | 35                        |
| 1567     | Brocaded, damasked, "lampas," satin, reps and other similar fabrics, for furniture and other purposes.....Kilo.  | 30 00                     | 35                        |
| 1568     | The same, with admixture of other material.....Kilo.   | 35 00                     | 35                        |
| 1569     | Plush or velvet, plain or figured, for trimmings, dresses or upholstery.....Kilo.  | 55 00                     | 35                        |
| 1570     | The same, with admixture of other material.....Kilo.   | 40 00                     | 35                        |
| 1571     | Unbleached tissues, called "forward".....Kilo.   | 35 00                     | 35                        |
| 1572     | Fabrics with stripes, ribs, or figures of silk plush, pure or without mixture.....Kilo.  | 50 00                     | 35                        |
| 1573     | Black plush, with or without cotton mixture, for hats.....Kilo.  | 50 00                     | 35                        |
| 1574     | Chemise for embroidering or other purposes, with or without metal core.....Kilo.   | 56 00                     | 35                        |
| 1575     | Fabrics called "charas" or lawn, crape, gauze, veiling, tulle, and other transparent and open-worked fabrics, whether plain or figured.....Kilo.           | 60 00                     | 35                        |
| 1576     | The same, with an admixture of other materials, or with beads, straw, metal, wax, or other similar trimmings.....Kilo.                                     | 45 00                     | 35                        |
|          | The same, worked or embroidered with common metal, shall pay a surtax of 50 % on their respective appraisement.  |                           |                           |
| 1577     | Brocades, gold and silver cloths, and fabrics with gold or silver.....Kilo.  | 100 00                    | 35                        |
| 1578     | The same with common gilt or silvered metal ..   | 60 00                     | 35                        |
| 1579     | The same with admixture of wool or cotton ..   | 36 00                     | 35                        |
| 1580     | Of silvered or gilt copper wire, with silk core ..   | 48 00                     | 35                        |
|          | Mantles (see Fanchos, Nos. 2435 to 2447, inclusive).   |                           |                           |
| 1581     | Fabrics of other kinds (n. s. m.).....   | (a)                       | 35                        |
|          | NOTE.—If any article contains artificial silk, the silk used in the same shall be considered animal silk for the purposes of appraisement.                 |                           |                           |
|          | Candies, with or without admixture of vegetable fibre (see Carpets).   |                           |                           |
|          | India-rubber balloons, to be inflated (see Toys).  |                           |                           |
| 1581 1/2 | Geographical and astronomical globes.....  | (a)                       | free                      |
|          | (Globes and lamp shades, of glass or crystal (see Glassware).  |                           |                           |
|          | Glasses of porcelain (see Porcelain, Nos. 2448 to 2450, inclusive).  |                           |                           |
| 1582     | Glucose, solid or liquid, for industrial purposes (g. w.).....Kilo.  | 0 20                      | 30                        |
| 1583     | Pure (g. w.).....Kilo.   | 6 00                      | 30                        |
| 1584     | Gorgettes, for the military, silvered or gilt.....   | 3 00                      | 25                        |
| 1585     | " " for ladies (see Cravates).   |                           |                           |
| 1586     | Indiarubber, untroughed (g. w.).....Kilo.  | 4 00                      | 30                        |
| 1587     | The same manufactured into tubes, sheets, or the like, whether combined or not with tissue or common metal (g. w.).....Kilo.                               | 2 00                      | 30                        |
| 1588     | Erasers, including packing.....Kilo.   | 3 50                      | 30                        |
| 1589     | " " with wooden or common metal sheath, including packing.....Kilo.  | 7 00                      | 30                        |
| 1590     | For dentists, including packing.....Kilo.  | 10 00                     | 30                        |
| 1591     | Shells, including packing.....Kilo.  | 1 50                      | 30                        |
| 1592     | Mirelase in bottles, with or without brush (g. w.).....Kilo.   | 1 00                      | 30                        |
| 1593     | Caps for men, of cloth, with peaks.....doz.  | 12 00                     | 40                        |
| 1594     | Of wool, cotton or linen, with peaks.....doz.  | 3 00                      | 40                        |
| 1595     | Of velvet or other silk fabric, plain, embroidered, or trimmed, with or without admixture of other material.....doz.                                       | 36 00                     | 40                        |
| 1596     | The same embroidered with gold or silver.....doz.  | 72 00                     | 40                        |
| 1597     | Greek caps, of woollen fabrics, with or without admixture of cotton.....doz.   | 6 00                      | 40                        |
| 1598     | Of cloth, with gold or silver galloons, with or without peaks, and kepis for the military.....doz.   | 60 00                     | 40                        |
| 1599     | The same without galloons, for privates.....doz.   | 30 00                     | 40                        |
| 1600     | The same for ladies and children, as follows:.....doz.   | 12 00                     | 40                        |
| 1601     | Of straw or hair, untrimmed.....doz.   | 1 00                      | 40                        |
|          | Of beaver or silk, untrimmed.....doz.  | 1 00                      | 40                        |

(a) According to appraisement.

| Nos.     | Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|----------|---|---------------------------|---------------------------|
| 1602     | The same, with ornaments and close bonnet hats, trimmed, with or without ribbons for holding same.....                  | (a)                       | 40                        |
| 1603     | For infants, as follows:<br>Of cotton or linen, plain or trimmed, without silk.....doz.                                 | 6 00                      | 40                        |
| 1604     | The same, with silk.....doz.  | 12 00                     | 40                        |
| 1605     | Of cotton, linen, wool, or silk, made up.....doz.   | 18 00                     | 40                        |
| 1606     | Of knitted cotton, and nightcaps of the same material, including packing.....Kilo.                                      | 6 00                      | 40                        |
| 1607     | Of knitted wool, including packing.....Kilo.  | 10 00                     | 40                        |
| 1608     | The same with silk admixture, including packing.....Kilo.   | 15 00                     | 40                        |
| 1609     | Of knitted silk, including packing.....Kilo.  | 72 00                     | 40                        |
| 1610     | For children, the caps being of velvet or silk embroidered or plain, with or without galloons.....doz.                  | 30 00                     | 40                        |
| 1611     | The same of silk.....doz.   | 4 00                      | 40                        |
| 1611 1/2 | Of other kinds, without gold or silver fringes,.....doz.  | 12 00                     | 40                        |
|          | Marking engages (see Liquor engages).   |                           |                           |
| 1612     | " " of all kinds, for artists (g. w.).....Kilo.   | 0 50                      | free                      |
| 1613     | Siftings of wheat, mixed with straw or grain (g. w.).....Kilo.  | 0 05                      | 25                        |
| 1614     | Fasteners or staples for fence wire (See No. 742). Grease, or gun (gross weight).....Kilo.                              | 0 08                      | 30                        |
| 1615     | Of pine and other vegetables.....Kilo.  | 0 08                      | 30                        |
|          | Animal, with mixture of other substance, for lubricating.....Kilo.  |                           |                           |
| 1616     | Saponified.....Kilo.  | 1 00                      | 30                        |
|          | Best smelt, edible.....Kilo.  |                           |                           |
| 1617     | Impure.....Kilo.  | 0 40                      | 30                        |
| 1618     | Scythes, with or without handles, for mowing (g. w.).....Kilo.  | 0 40                      | free                      |
| 1619     | Fertilizers of all kinds.....Kilo.  | (a)                       | 40                        |
|          | Gloves and mittens, including packing, as follows:  |                           |                           |
| 1620     | Cotton knit, common texture.....Kilo.   | 5 00                      | 30                        |
| 1621     | " " fine texture, with or without embroidery, and those of linen, Scotch thread or its imitation.....Kilo.              | 16 00                     | 30                        |
| 1621 1/2 | Linen knit, with mixture of silk.....Kilo.  | 22 00                     | 30                        |
| 1622     | Cotton knit, with mixture of silk.....Kilo.   | 20 00                     | 30                        |
| 1623     | Woollen knit, with or without mixture of other material except silk.....Kilo.   | 12 00                     | 30                        |
| 1624     | Of cloth or other woollen fabric, with or without admixture of other material, except silk.....Kilo.                    | 14 00                     | 30                        |
| 1625     | Silk knit, with or without pieces of other material.....Kilo.   | 72 00                     | 35                        |
| 1626     | Of silk, with admixture of cotton or linen.....Kilo.  | 42 00                     | 35                        |
| 1627     | Of skins of all kinds.....Kilo.   | 40 00                     | 35                        |
| 1628     | The same, with cotton, wool, or silk lining, and those with pasteboard cuffs.....Kilo.                                  | 20 00                     | 35                        |
| 1629     | Of skin for fencing or boxing.....Kilo.   | 4 00                      | 30                        |
| 1630     | Of hair, hemp, or jute, for rubbing the skin.....Kilo.  | 6 00                      | 30                        |
| 1631     | Candle shades of crystal, of all shapes and sizes (g. w.).....Kilo.   | 1 00                      | 30                        |
| 1632     | Muffs of fur, of all kinds for ladies and children.....Kilo.  | (a)                       | 40                        |
| 1633     | Dusters of all kinds for travelling purposes.....Kilo.  | (a)                       | 40                        |
| 1634     | Linings of pure or mixed silk for hats or caps, including packing.....Kilo.   | 28 00                     | 40                        |
| 1635     | Trimmings for sword belts, including packing.....Kilo.  | 5 00                      | 25                        |
| 1636     | The same, silvered or gilt, including packing.....Kilo.   | 8 00                      | 25                        |
|          | Frames for eye glasses shall be appraised as spectacles, according to kind, with a rebate of 50 %.                      |                           |                           |
| 1637     | Miners' fuses (g. w.).....Kilo.   | 0 50                      | free                      |
|          | Cherries (see Dried Fruits).  |                           |                           |
| 1638     | Gutta-percha in natural state (g. w.).....Kilo.   | 4 00                      | 30                        |
| 1639     | In sheets (g. w.).....Kilo.   | 6 00                      | 30                        |
|          | For dentists (see No. 1590).  |                           |                           |
| 1640     | Axes and hatchets, all kinds, iron or steel, with or without handle (g. w.).....Kilo.                                   | 0 40                      | free                      |
| 1641     | Hammocks of hemp, jute, pita, or cotton, with or without bag, including packing.....Kilo.                               | 3 00                      | 30                        |
| 1642     | Of other kinds.....Kilo.  | (a)                       | 30                        |
| 1643     | Flour, wheat, oat, rye, chestnuts, corn or other kinds (g. w.).....Kilo.  | 0 16                      | 10                        |
|          | Flour bolts (see Sieves).   |                           |                           |
|          | Bookies, including packing, as follows:   |                           |                           |
| 1644     | Of iron or steel, whether tinned, galvanized, painted, varnished, bronzed, lined, or not, for clothing.....Kilo.        | 1 00                      | 25                        |
| 1645     | The same, nickel plated.....Kilo.   | 1 40                      | 25                        |
| 1646     | " " for saddle and harness makers.....Kilo.   | 0 40                      | 25                        |
| 1647     | " " nickel plated.....Kilo.   | 0 80                      | 25                        |
| 1648     | Of bronze or copper, for clothing.....Kilo.   | 2 50                      | 25                        |
| 1649     | The same, nickel or silver plated.....Kilo.   | 2 50                      | 25                        |
| 1650     | The same for saddle and harness makers.....Kilo.  | 1 40                      | 25                        |
| 1651     | " " nickel or silver plated.....Kilo.   | 2 80                      | 25                        |
| 1652     | Of white metal, nickel, German silver or the like, for saddle and harness makers and for spurs.....Kilo.                | 7 00                      | 25                        |
| 1653     | The same, silver or gold plated.....Kilo.   | 11 00                     | 25                        |
| 1654     | The same, of mother-of-pearl, ivory, or tortoise-shell, for belts, hats, shoes, trimmings, or ornaments.....Kilo.       | 42 00                     | 25                        |
| 1655     | The same, of crystal or glass.....Kilo.   | 20 00                     | 25                        |
| 1656     | The same, of common metal, whether nickel, gold, or silver plated, or not.....Kilo.                                     | 10 00                     | 25                        |
| 1657     | Freezers of tin or sheet iron, with or without pieces of common metal, with or without wooden buckets (g. w.).....Kilo. | 0 40                      | 25                        |
| 1658     | Horseshoes for horses or mules (g. w.).....Kilo.  | 0 30                      | 25                        |

(a) According to appraisement.

| No.  | Goods.   | Valuation.  | Amount          | Nos.  | Goods.   | Valuation.  | Amount          |
|------|--|-------------|-----------------|-------|--|-------------|-----------------|
|      |  | Bolivianos. | pay-<br>able %. |       |  | Bolivianos. | pay-<br>able %. |
| 54   | Tools for watchmakers or silversmiths, including packing .....   | (a)         | free            | 1712  | Bows, violin, common .....   | doz. 6 00   | 30              |
| 55   | Tools (n. s. m.), for the arts and trades .....  | (a)         | "               | 1713  | " fine quality .....   | " 12 00     | 30              |
| 56   | Appliances (n. s. m.) used exclusively in agriculture and mining and "fichelas" for the rubber industry .....  | (a)         | "               | 1714  | " ornamental with gold, silver or platinum .....   | " (a)       | 30              |
| 57   | Any kind in glass or wooden cases (g. w.) .....  | 0 30        | 25              | 1715  | Ordinary or common, for violoncellos .....   | doz. 18 00  | 30              |
| 58   | Yarn or waste of cotton or wool for cleaning machinery or other purposes (g. w.) .....   | 0 30        | 30              | 1716  | " fine quality .....   | doz. 36 00  | 30              |
| 59   | Wool thread (see <i>Passementerie</i> , No. 2260) .....  |             |                 | 1717  | " ornamented with gold, silver or platinum .....   | (a)         | 30              |
| 60   | Thread or cotton for sewing, embroidering, marking, knitting, or darning, in rolls or hanks, including packing .....   | 1 30        | 10              | 1718  | Mouth harmonicas, of wood or metal, with or without bells, and with or without cases, including packing .....  | kilo. 1 00  | 30              |
| 61   | The same, of any length, of numbers above No. 10, including packing .....  | 1 00        | 10              | 1719  | Harmoniums .....   | each 40 00  | 30              |
| 62   | As above, from No. 1 to No. 10 inclusive, including packing .....  | 0 80        | 10              | 1720  | " double pedal .....   | " 80 00     | 30              |
| 63   | For the manufacture of fabrics (g. w.) .....   | 0 40        | 10              | 1721  | Harmoniums and clav. corlums .....   | (a)         | 30              |
| 64   | Thread, woolen, for the manufacture of tissues of every description, including packing .....   | 1 80        | 10              | 1722  | Bandaria (see <i>Guitars</i> ) .....   | doz. 3 60   | 30              |
| 65   | The same, with silk or false thread, including packing .....   | 6 50        | 20              | 1723  | Bridges for violins .....  | each 30 00  | 30              |
| 66   | The same, of goat hair or imitation thereof, including packing .....   | 6 00        | 10              | 1724  | Trombones, wooden or metal, with or without attachments .....  | each 24 60  | 30              |
| 67   | The same, with silk or false thread, including packing .....   | 7 00        | 10              | 1725  | Musical boxes of tinplate, with crank, up to 7 centimetres in length or diameter .....                         | doz. 8 00   | 30              |
| 68   | Thread, woolen and silk, with or without tinsel, for embroidering, including packing .....   | 14 00       | 10              | 1726  | The same, of larger sizes .....  | " 16 00     | 30              |
| 69   | The same, for the manufacture of fabrics (g. w.) .....   | 1 00        | 10              | 1727  | Of other kinds, up to 15 cm. in length .....   | each 4 00   | 30              |
| 70   | Thread of linen, in rolls, of No. 10 and above, including packing .....  | 1 40        | 10              | 1728  | " up to 25 cm. " .....   | " 30 00     | 30              |
| 71   | As above, from No. 1 to No. 10, including packing .....  | 1 10        | 10              | 1729  | " up to 35 cm. " .....   | " 30 00     | 30              |
| 72   | In hanks or balls for sewing, including packing .....  | 3 50        | 10              | 1730  | " up to 45 cm. " .....   | " 30 00     | 30              |
| 73   | The same, in spools, including packing .....   | 1 40        | 10              | 1731  | " up to 55 cm. " .....   | " 70 00     | 30              |
| 74   | The same, common, for shoemakers (g. w.) .....   | 0 84        | 10              | 1732  | Of larger sizes, and those having ovaling statuettes and figures .....   | (a)         | 30              |
| 75   | Of linen, cotton, hemp, jute, esparto, or other vegetable fibres, for sewing bags or bales, and every hemp thread (n. s. m.) in hanks or balls (g. w.) ..... | 0 60        | 30              | 1733  | Drums .....  | each 14 00  | 30              |
| 76   | Thread of silk for embroidering, sewing, marking, knitting, or darning, in hanks or balls, including the paper of the wrapper .....                          | 24 00       | 10              | 1734  | Cases, of wood or cartboard, for violins .....   | each 2 40   | 30              |
| 77   | The same in spools or pasteboard rolls, including the pasteboard boxes .....   | 14 00       | 10              | 1735  | " for violoncellos .....   | " 12 00     | 30              |
| 78   | The same, in spools, including packing .....   | 10 00       | 10              | 1736  | " of other kinds .....   | (a)         | 30              |
| 79   | Suckles (see <i>Scythes</i> ) .....  |             |                 | 1737  | Clarinet reeds .....   | 100 5 00    | 30              |
| 80   | Tin plate, painted, in sheets (g. w.) .....  | 0 20        | 15              | 1738  | Cylinders for organs of all kinds .....  | each 20 00  | 30              |
| 81   | The same, painted or enamelled (g. w.) .....   | 0 56        | 15              | 1739  | Citerns, of all kinds .....  | (a)         | 30              |
| 82   | Blades of iron or steel for artists' plane (g. w.) .....   | 2 00        | free            | 1740  | Bugles and trumpets for the military .....   | each 5 00   | 30              |
| 83   | The same, for saws (g. w.) .....   | 2 00        | "               | 1741  | The same, of cornopans, piston or cylinder .....   | each 20 00  | 30              |
| 84   | Sheets of paper for flower makers, including packing .....   | 4 00        | 30              | 1742  | Clarinet and flutes, box wood or imitation thereof .....   | each 12 00  | 30              |
| 85   | Of fabrics of all kinds, for the same purpose, except those of silk, including packing, kilo. .....  | 8 00        | 30              | 1743  | " of ebony or grenadilla or imitation thereof .....  | each 18 00  | 30              |
| 86   | Of waxed cloth for flower-makers, including packing .....  | 7 00        | 20              | 1744  | " fine, with silver keys .....   | each 48 00  | 30              |
| 87   | Of silk fabrics, including packing .....   | 15 00       | 30              | 1745  | Keys for instruments, of wood, inlaid or not, including packing .....  | kilo. 10 00 | 30              |
| 88   | Blades for fencing foils, including packing .....  | 8 00        | 25              | 1746  | The same of metal, with or without ivory handle, including packing .....                                       | kilo. 15 00 | 30              |
| 89   | Dried mushrooms, of all kinds (g. w.) .....  | 1 00        | 25              | 1747  | Bag violins .....  | each 48 00  | 30              |
| 90   | Wooden lasts and blocks, with or without metal pieces, for wig makers, hatters and shoemakers (g. w.) .....  | 1 00        | free            | 1748  | " <i>Cornabacetas</i> , " piston and clavichordiums .....  | each 16 00  | 30              |
| 91   | Monks, or blocks, for measuring the head (see <i>Conformators</i> ) .....  |             |                 | 1749  | Chinese bells for hands .....  | each 26 00  | 30              |
| 92   | Button moulds (see <i>Buttons</i> ) .....  |             |                 | 1750  | Bassoons .....   | each 24 00  | 30              |
| 93   | Ovens for roasting coffee and meat (see <i>Roasters</i> ) .....  |             |                 | 1751  | Flageolets .....   | each 18 00  | 30              |
| 94   | Assar furnaces (g. w.) .....   | 0 20        | "               | 1752  | Flutes, of one or two keys .....   | each 2 50   | 30              |
| 95   | Forks, with or without handles, for agricultural purposes (g. w.) .....  | 0 50        | "               | 1753  | " up to 5 keys .....   | " 4 00      | 30              |
| 96   | Of iron or steel wire, for the hair .....  | 1 00        | 25              | 1754  | " exceeding 5 keys .....   | " 18 00     | 30              |
| 97   | Of bronze or copper wire .....   | 1 60        | 25              | 1755  | " of Boehm's system and other similar ones .....   | each 60 00  | 30              |
| 98   | The same, gilded .....   | 2 50        | 25              | 1756  | Guitars, large and small, mandorras and mandolines, common, of white wood .....                                | each 5 00   | 30              |
| 99   | Arrows of caoutchouc, horn, bone or composition .....  | 12 00       | 25              | 1756B | The same, of varnished white wood .....  | each 10 00  | 30              |
| 100  | Of tortoise-shell, with or without incrustations .....   | 8 00        | 25              | 1757  | The same, cabinet wood, with or without pieces of white wood .....   | each 20 00  | 30              |
| 101  | Of other kinds .....   | (a)         | 25              | 1758  | The same, inlaid and of other kinds .....  | each (a)    | 30              |
| 102  | Egg cups shall be appraised as sugar bowls, according to their respective kinds .....  | 1 00        | free            | 1759  | Harp .....   | each (a)    | 30              |
| 103  | Eggs .....   |             |                 | 1760  | Melodions .....  | each (a)    | 30              |
| 104  | Oilcloth (see <i>Waxed cloth</i> ) .....   |             |                 | 1761  | Metronomes .....   | each 5 00   | 30              |
| 105  | Magnets, in small pieces for cleaning gold, including packing .....  | 2 00        | "               | 1762  | Ocarinas, clay .....   | doz. 6 00   | 30              |
| 106  | Printing presses and their attachments .....   | (a)         | "               | 1763  | " metal .....  | each 10 00  | 30              |
| 107  | Indicators or manometers for steam engines .....   | (a)         | "               | 1764  | Organs and portable organs, of all kinds, including church organs .....  | (a)         | 30              |
| 108  | Inhalers shall be appraised like atomizers, according to their respective kind .....   | (a)         | "               | 1765  | Tambourines .....  | each 3 00   | 30              |
| 109  | Surgical, physical, mathematical and other scientific instruments, except those specified in this tariff .....   | (a)         | free            | 1766  | Parchment or skins for covering drums and big drums .....  | kilo. 16 00 | 30              |
| 110  | Musical instruments, and their spare and duplicate parts, as follows:  |             |                 | 1767  | Pianos of all kinds, with or without stools or covers .....  | (a)         | 30              |
| 110A | Accordions, common, with bellows, of pasteboard or wood, with box measuring up to 20 cm. in length .....   | 12 00       | 30              | 1768  | " mechanical, and those called <i>pedal</i> , with or without stools or attachments .....                      | (a)         | 30              |
| 110B | " with box measuring up to 30 cm. in length .....  | 24 00       | 30              | 1769  | Pistons (see " <i>Cornabacetas</i> " No. 1748) .....   |             |                 |
| 110C | " of fine wood, up to 20 cm. ....  | 24 00       | 30              | 1770  | Metal, wooden, or horn whistles .....  | kilo. 6 00  | 20              |
| 110D | " up to 30 cm. ....  | 48 00       | 30              | 1771  | The same, of ivory .....   | each 50 00  | 30              |
| 110E | " of larger size .....   | 72 00       | 30              | 1772  | Cymbals, of metal, for military bands .....  | pair 12 00  | 30              |
| 111  | Of other kinds and accessories .....   | (a)         | 30              | 1773  | Saxophones .....   | each 12 00  | 30              |
|      |  |             |                 | 1774  | Soprano, piston or cylinder .....  | doz. 3 00   | 30              |
|      |  |             |                 | 1775  | Finger-boards for violins .....  | " 3 60      | 30              |
|      |  |             |                 | 1776  | Triangles for hands .....  | each 12 00  | 30              |
|      |  |             |                 | 1777  | Trombones, baritone and basses .....   | each 18 00  | 30              |
|      |  |             |                 | 1778  | Hunting horns .....  | each 6 00   | 30              |
|      |  |             |                 | 1779  | Horns, piston or cylinder .....  | each 24 00  | 30              |
|      |  |             |                 | 1780  | Common violins, with or without bows .....   | each 10 00  | 30              |
|      |  |             |                 | 1781  | The same, fine quality, with or without bow .....  | each 20 00  | 30              |
|      |  |             |                 | 1782  | Violoncellos .....   | each 30 00  | 30              |
|      |  |             |                 | 1783  | Not specially mentioned .....  | (a)         | 30              |
|      |  |             |                 | 1784  | NOTE.—Boxes, cases and bags for musical instruments are considered included in the appraisement of the latter. |             |                 |
|      |  |             |                 | 1785  | Common soap, without perfume, for washing, in cakes, bars, or paste (g. w.) .....                              | kilo. 0 50  | 30              |
|      |  |             |                 | 1785B | Fine, scented .....  | " 1 50      | 30              |
|      |  |             |                 | 1786  | Powdered, including packing .....  | " 0 60      | 30              |
|      |  |             |                 | 1787  | In paste or powder, for cleaning metal articles, including packing .....                                       | kilo. 0 70  | 30              |
|      |  |             |                 |       | Colored, fine (see <i>Perfumes</i> ) .....   |             |                 |

(a) According to appraisement.

(a) According to appraisement.

| Nos.   | Goods.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|--|---|--------------------------------|---------------------------|
| 1788   | Toilet soap, scented, common, including packing .....   | kilo.                          | 1 00                      |
| 1789   | Soap dishes shall be appraised as sugar bowls, according to their respective kinds .....  | kilo.                          | 1 00                      |
| 1790   | Hans, raw (g. w.) .....   | kilo.                          | 0 80                      |
| 1791   | „ cooked (g. w.) .....  | kilo.                          | 1 00                      |
| 1792   | Headstalls of leather, with or without long rein, including packing .....   | kilo.                          | 0 00                      |
| 1793   | The same, of wool, including packing .....  | kilo.                          | 8 00                      |
| 1794   | Syraps and sherbets, non-medicinal (g. w.) .....  | kilo.                          | 1 20                      |
| 1795   | Cor dage, white or tarred—heep, esparto, coil or jute—and same of Manila hemp and sisal, exceeding 21 mm. in circumference (g. w.) .....                  | kilo.                          | 0 25                      |
| The same, up to 21 mm. in circumference (see No. 2373) .....                                     |   |                                |                           |
| 1796   | Flowerpots and flower receptacles shall be appraised as sugar bowls, according to their respective kinds .....  | kilo.                          | 1 00                      |
| 1797   | Pitchers and large jars (g. w.) .....   | kilo.                          | 1 00                      |
| 1798   | Of tin, brass, or painted iron .....  | kilo.                          | 1 00                      |
| 1799   | Of paper paste (papier-maché) .....   | kilo.                          | 0 80                      |
| 1800   | Of caoutchouc, ebonite, or composition .....  | kilo.                          | 4 00                      |
| Of other materials, shall be appraised as sugar bowls, according to their respective kinds ..... |   |                                |                           |
| Bird cages, as follows:  |   |                                |                           |
| 1801   | Of iron or steel wire, with or without pieces of other material, whether painted, varnished, tinned, bronzed, galvanized, or not, including packing ..... | kilo.                          | 1 20                      |
| 1802   | Of bronze or copper wire, with or without pieces of another material, whether nickel plated, gilded, silver plated, or not, including packing .....       | kilo.                          | 3 00                      |
| 1803   | Of wire grating, with or without pieces of other material, for keeping meat or other edibles (g. w.) .....  | kilo.                          | 1 20                      |
| 1804   | Of other kinds .....  | kilo.                          | (a)                       |
| Syringes, including packing, as follows:   |   |                                |                           |
| 1805   | Of glass or crystal, with or without pieces of other material, for applying injections .....  | kilo.                          | 2 80                      |
| 1806   | Of tin .....  | kilo.                          | 3 00                      |
| 1807   | Of rubber, with or without pieces or canule of other material .....   | kilo.                          | 7 00                      |
| 1808   | Of hard rubber or gutta-percha .....  | kilo.                          | 0 00                      |
| 1809   | Of bronze, with pump, in cases .....  | kilo.                          | 48 00                     |
| 1810   | Of tin and bronze, Egan type, with pump .....   | kilo.                          | 60 00                     |
| 1811   | For hypodermic injections .....   | kilo.                          | 36 00                     |
| 1812   | Of other kinds .....  | kilo.                          | (a)                       |
| 1813   | Jewellery, n. s. m., of gold, silver, and jewels in general, fine pearls and precious stones .....  | kilo.                          | (a)                       |
| 1814   | „ false, n. s. m. .....   | kilo.                          | 25                        |
| 1815   | Games, chess, of all kinds .....  | kilo.                          | (a)                       |
| 1816   | Bagatelle tables, with or without attachments .....   | kilo.                          | 70 00                     |
| 1817   | Playing cards of all kinds, with or without cases, including packing .....  | kilo.                          | 5 00                      |
| 1818   | Bone dice, including packing .....  | kilo.                          | 5 00                      |
| 1819   | The same of mother-of-pearl or ivory, including packing .....   | kilo.                          | 60 00                     |
| 1820   | Draughts and bones, whether painted, varnished or not, including packing .....  | kilo.                          | 1 00                      |
| 1821   | The same of cabiot wood, including packing .....  | kilo.                          | 2 00                      |
| Dominoes, including packing, as follows:   |   |                                |                           |
| 1822   | Of bone, wood, or bone and wood .....   | kilo.                          | 2 00                      |
| 1823   | Of ivory or mother-of-pearl .....   | kilo.                          | 60 00                     |
| 1824   | Of ivory and bone .....   | kilo.                          | 30 00                     |
| 1825   | Lotto of all kinds, in pasteboard or wooden boxes, including packing .....  | kilo.                          | 1 60                      |
| 1826   | Of other kinds .....  | kilo.                          | (a)                       |
| Sets of tools and attachments, as follows:   |   |                                |                           |
| 1827   | Small, for gardens &c., consisting of three or four pieces, with or without handles .....   | kilo.                          | 0 60                      |
| Of iron for stoves (see Manufactured iron)   |   |                                |                           |
| Of bronze or copper (see Manufactured bronze)  |   |                                |                           |
| 1828   | Juice of cedrate, lemon, strawberries, raspberries, cherries, or other similar fruits, un-sweetened, in jars or bottles (g. w.) .....                     | kilo.                          | 0 30                      |
| 1829   | In other receptacles .....  | kilo.                          | 0 50                      |
| 1830   | Toys: balls and dolls of rubber, with or without pieces of other material, and small balloons, with or without inscriptions, including packing .....      | kilo.                          | 4 00                      |
| 1831   | Of wood and pasteboard or composition, with or without pieces of other material (g. w.) .....   | kilo.                          | 0 50                      |
| 1832   | Of tin, cast iron, or steel, without mechanism or spring (g. w.) .....  | kilo.                          | 1 00                      |
| 1833   | The same, with spring or mechanism (g. w.) .....  | kilo.                          | 2 00                      |
| 1834   | Of lead (g. w.) .....   | kilo.                          | 0 70                      |
| 1834a  | The same, with spring or mechanism (g. w.) .....  | kilo.                          | 1 20                      |
| 1846   | Covered with silk, without mechanism (g. w.) .....  | kilo.                          | 3 00                      |
| 1840   | Covered with cloth, without mechanism (g. w.) .....   | kilo.                          | 2 50                      |
| 1846   | Of the two foregoing numbers, with spring or mechanism (g. w.) .....  | kilo.                          | 5 00                      |
| Reels (see "line or rattan") .....   |   |                                |                           |
| 1835   | Kaolin .....  | kilo.                          | 0 04                      |
| 1836   | Gum lac, reddened or of any other color (g. w.) .....   | kilo.                          | 2 40                      |
| 1857   | Seeding wax, in bars, for letters, including packing .....  | kilo.                          | 2 00                      |
| 1858   | For bottles or for parcels, including packing .....   | kilo.                          | 0 60                      |

(a) According to appraisement.

| Nos.  | Goods.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|---|--------------------------------|---------------------------|
| 1839  | Firebricks, for smelting furnaces .....   | kilo.                          | 0 02                      |
| 1840  | Bricks, common, for building purposes .....   | kilo.                          | 0 02                      |
| 1841  | For cleaning knives .....   | kilo.                          | 0 04                      |
| 1842  | Tiles of clay, terra cotta and glass .....  | kilo.                          | 0 08                      |
| 1843  | „ polished .....  | kilo.                          | 0 20                      |
| 1844  | „ with mosaic work or painting .....  | kilo.                          | 0 30                      |
| 1845  | „ with blue figures, glazed, white or colored, for studies, vases, or wall-panels .....   | kilo.                          | 0 20                      |
| 1846  | Of Jasper or marble, polished or unpolished, and those of earthenware coated with faience or varnish .....  | kilo.                          | 0 12                      |
| 1847  | Of composition .....  | kilo.                          | 0 04                      |
| 1848  | Of scoria, smooth, channelled, or with moulding, for studies, vases, or wall-panels .....   | kilo.                          | 0 02                      |
| 1849-1857   | Lamps of all kinds, sizes and qualities, with one or more lights, with or without chimneys, shades or reflectors, including chandeliers, ornaments, parts and other accessories thereof, and those for gas and electric light ..... | kilo.                          | 1 00                      |
| 1858  | Small hand lamps for mines (g. w.) .....  | kilo.                          | 1 00                      |
| Shovels (see Spades) .....  |   |                                |                           |
| Wool (gross weight):  |   |                                |                           |
| 1859  | Of sheep .....  | kilo.                          | 0 25                      |
| 1860  | The same washed .....   | kilo.                          | 0 45                      |
| 1861  | Of alpaca, vicuña, or guanaco .....   | kilo.                          | 0 60                      |
| 1862  | Vegetable .....   | kilo.                          | 0 35                      |
| Prepared for knitting or embroidering (see Thread) .....  |   |                                |                           |
| 1863  | Lanterns .....  | kilo.                          | 3 00                      |
| 1864  | Lobsters, shrimps and oysters, in water or brine (g. w.) .....  | kilo.                          | 0 30                      |
| Pens and pencil cases and holders, as follows:  |   |                                |                           |
| 1865  | Of brass, called "pencil holders," and of those of brass or white metal, nickel plated or coated, with or without pencil, including packing .....   | kilo.                          | 6 00                      |
| 1866  | The same, silver or gold plated .....   | kilo.                          | 18 00                     |
| 1867  | Of gold, without pen .....  | kilo.                          | 12 00                     |
| 1868  | The same, with gold pen .....   | kilo.                          | 15 00                     |
| 1869  | Of silver, with pen .....   | kilo.                          | 36 00                     |
| 1870  | The same, with gold pen .....   | kilo.                          | 60 00                     |
| 1871  | Of pearl or ivory, including packing .....  | kilo.                          | 50 00                     |
| 1872  | The same, figured or open-worked, including packing .....   | kilo.                          | 70 00                     |
| 1873  | Common, of wood or metal, including packing .....   | kilo.                          | 2 00                      |
| 1874  | The same, of fine quality, including packing .....  | kilo.                          | 5 00                      |
| 1875  | Of bone, porcelain, rubber, gum or composition, plan, including packing .....   | kilo.                          | 5 60                      |
| 1876  | The same, figured or open-worked, including packing .....   | kilo.                          | 7 00                      |
| 1877  | With ink fountain, and of other kinds .....   | kilo.                          | (a)                       |
| Pencils, with wooden sheath, including packing, as follows:   |   |                                |                           |
| 1878  | Special, for artists .....  | kilo.                          | 2 00                      |
| 1879  | Common, for drawing or writing .....  | kilo.                          | 2 40                      |
| 1880  | The same, of fine quality .....   | kilo.                          | 6 00                      |
| 1881  | Common, colored, for drawing or writing .....   | kilo.                          | 4 80                      |
| 1882  | The same, of fine quality .....   | kilo.                          | 9 60                      |
| 1883  | With tube of ordinary metal .....   | kilo.                          | 8 00                      |
| 1884  | Slate, with or without wooden sheath .....  | kilo.                          | 1 00                      |
| 1885  | Of other kinds .....  | kilo.                          | (a)                       |
| 1886  | Without wooden sheath, called "leads" of any color, for writing or drawing .....  | kilo.                          | 12 00                     |
| NOTE.—Pencils with erasers, with or without sheath, shall be appraised according to kind, with a surcharge of 50%; ink pencils shall be dutiable as coloured pencils according to kind. |   |                                |                           |
| Washstand sets, including packing, as follows:  |   |                                |                           |
| 1887  | Of zinc, tin or brass, called "iron," with or without attachments of the same material, whether painted, enamelled, varnished, bronze, or not .....   | kilo.                          | 1 40                      |
| 1888  | The same, of iron or steel .....  | kilo.                          | 0 80                      |
| Stationary washstands (see Basins)  |   |                                |                           |
| Hygienics (see Bidets)  |   |                                |                           |
| Of wood (see Furniture)   |   |                                |                           |
| 1889  | Bows, of silk, with or without admixture, for trimming shoes, with or without buckle, and those for the head and chest, including packing .....   | kilo.                          | 40 00                     |
| 1890  | Milk, preserved, condensed, sterilized or powdered (g. w.) .....  | kilo.                          | 0 30                      |
| 1891  | Milk bowls shall be appraised as sugar bowls, according to their respective kind .....  | kilo.                          | 0 09                      |
| 1892  | Common dry (g. w.) .....  | kilo.                          | (a)                       |
| 1893  | Vegetables, fresh .....   | kilo.                          | 0 35                      |
| 1894  | Dry or salted in brine (g. w.) .....  | kilo.                          | 0 35                      |
| 1895  | Preserves (see Canned goods) .....  | kilo.                          | 0 07                      |
| 1896  | Tongues, dry or in brine (g. w.) .....  | kilo.                          | 0 35                      |
| 1897  | Lentils (g. w.) .....   | kilo.                          | 0 07                      |
| Spangle (see Gold and Silver twist or thread)   |   |                                |                           |
| Letters and figures for marking, including packing, as follows:   |   |                                |                           |
| 1897  | Of pasteboard or paper, whether gilded, silvered, painted, varnished, or not .....  | kilo.                          | 6 00                      |
| 1898  | Open-worked, of tin, brass, or zinc .....   | kilo.                          | 2 50                      |
| 1899  | Of steel or iron, for marking on metal, wood or leather (see Manufactured bronze) .....   | kilo.                          | 1 00                      |
| 1900  | In bulk, for inscriptions, of wood, whether gilded, silvered, painted, or not .....   | kilo.                          | 3 00                      |
| 1901  | Yeast, liquid or in paste, for brewers .....  | kilo.                          | 0 30                      |
| 1902  | Powdered, for bakers (g. w.) .....  | kilo.                          | 0 60                      |

(a) According to appraisement.



|    | Gools.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. | Nos.  | Gools.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|----|---|--------------------------------|---------------------------|-------|---|--------------------------------|---------------------------|
| 13 | Frock coats and jackets, of wool, with or without admixture.....each  | 40 00                          | 40                        | 1961  | Wrenches, of iron or steel, for nuts, with or without wooden pieces.....kilo.   | 0 50                           | free                      |
| 14 | Of any cotton or linen fabric.....kilo.   | 10 00                          | 40                        | 1962  | Flower pots shall be appraised as sugar bowls, according to kind  |                                |                           |
| 15 | Awls with handles, for artisans, including packing.....kilo.  | 2 00                           | free                      | 1963  | Machetes and pruning hooks for agricultural purposes (g. w.).....kilo.  | 1 00                           | free                      |
| 16 | Without handles, including packing.....kilo.  | 6 00                           |                           | 1964  | Woods (gross weight):   | 0 02                           | 30                        |
| 17 | Memorandum books, without pockets, with or without pencils or pencil holders, with cardboard, oilcloth, or pasteboard cover (g. w.).....kilo.   | 1 40                           | 30                        | 1965  | Unplaned, such as pine, oak &c. in beams, joists, girders and other pieces similar thereto, of any thickness and size (g. w.).....kilo. | 0 03                           | free                      |
| 18 | The same, of other kinds.....kilo.  | 1 40                           | 30                        | 1966  | The same, planed or grooved.....kilo.   | 0 03                           | 15                        |
| 19 | Books for gilding or plating, of ordinary or common metal, including packing.....kilo.  | 12 00                          | 30                        | 1967  | Dye woods, natural form, in shavings, sawdust, or powder.....kilo.  | 0 09                           | 30                        |
| 20 | Of gold or silver leaf, including packing.....kilo.   | 100 00                         | 15                        | 1968  | Indian corn (g. w.).....kilo.   | 0 06                           | 25                        |
| 21 | Model and crochet books, including packing.....kilo.  | 0 60                           | 30                        | 1969  | Valises and saddle racks, of all kinds, including packing.....kilo.   | 3 00                           | 40                        |
| 22 | Books, printed, reviews, pamphlets and newspapers, bound in paper or with paper paste, cardboard or linen or cotton fabric (g. w.).....kilo.  | 1 40                           | free                      |       | Trunks and valises (see Trunks)   |                                |                           |
| 23 | The same with cover of mother-of-pearl, ivory, tortoise-shell, leather, Russian leather, or its imitation, velvet, metal, wood, paper, miche, with or without clasps, inlaid or coated with gold, silver, or gilded, or silver plated metal.....(a) | 30                             |                           |       | Nursing bottles, glass (see Glassware)  |                                |                           |
| 24 | Copbooks of all kinds, blank or ruled, printed or not, common quality (g. w.).....kilo.   | 2 00                           | 30                        | 1970  | With pieces of rubber, wood, chinaware, earthenware, porcelain &c. (g. w.).....kilo.  | 1 00                           | 30                        |
| 25 | The same, of fine quality (g. w.).....kilo.   | 3 50                           | 30                        |       | Aprons, made up or in patterns, including packing, as follows:  |                                |                           |
| 26 | Special, for copying in letter presses, including packing.....kilo.   | 1 60                           | 30                        | 1971  | Of wool, cotton, or linen.....kilo.   | 3 50                           | 40                        |
| 27 | Files, cardboard, with or without leather or cloth, for invoices, letters &c., with iron, copper or bronze spring, and those called "biblioraptes" (g. w.).....kilo.  | 1 20                           | 30                        | 1972  | The same, ornamented or embroidered.....kilo.   | 7 00                           | 40                        |
| 28 | The same, without springs (g. w.).....kilo.   | 1 00                           | 30                        | 1973  | Waterproof, with or without rubber.....kilo.  | 5 00                           | 40                        |
| 29 | Liquor cases, with or without crystal, glass, earthenware or porcelain flasks, including packing, as follows:   |                                |                           | 1974  | Of silk.....kilo.   | 60 00                          | 40                        |
| 30 | Britania metal, spelter, lead, zinc, bronze or copper.....kilo.   | 3 00                           | 35                        | 1975  | The same, with admixture.....kilo.  | 45 00                          | 40                        |
| 31 | The same, nickel-plated or silver plated.....kilo.  | 3 00                           | 35                        |       | The embroidered aprons already mentioned shall pay a surtax of 25%  |                                |                           |
| 32 | Of white metal, nickel, German silver, plaque, alpaca, or the like.....kilo.  | 7 00                           | 35                        | 1976  | Of other kinds.....kilo.  | (a)                            | 40                        |
| 33 | The same, gilded or silver plated.....kilo.   | 14 00                          | 35                        | 1977  | Leather hoppers, for animals, shall be appraised as crappers  |                                |                           |
| 34 | Of aluminum.....kilo.   | 3 20                           | 35                        | 1978  | Handles, hollow, for artisans (g. w.).....kilo.   | 3 00                           | free                      |
| 35 | Of iron or steel wire, whether galvanized, tinned or not.....kilo.  | 1 50                           | 35                        | 1979  | For umbrellas, parasols, walking sticks, of common wood, including packing.....kilo.  | 0 40                           | 30                        |
| 36 | Of iron, wood, paper paste, or composition, with or without metal pieces.....kilo.  | 0 60                           | 35                        | 1980  | The same, with pieces of horn, bone or common metal including packing.....kilo.   | 2 00                           | 30                        |
| 37 | Of other kinds.....kilo.  | (a)                            | 35                        | 1981  | Other kinds.....kilo.   | (a)                            | 30                        |
| 38 | Of glass or crystal (see Glassware)   |                                |                           |       | Of wood for tools as follows:   |                                |                           |
| 39 | Watches, with or without elastic or wire, including packing, as follows:  |                                |                           | 1982  | For spades, adzes, hatchets (combats), scythes, axes, lamps, sledges, pickaxes, rakes, or other similar tools (g. w.).....kilo.         | 2 40                           | free                      |
| 40 | Of cotton or other vegetable material.....kilo.   | 6 00                           | 40                        | 1983  | For carving and firmer chisels, files and try planes, gouges, files, awls, hammers, hand saws or other similar tools (g. w.).....kilo.  | 0 80                           | free                      |
| 41 | The same, with admixture of embroidery of silk.....kilo.  | 12 00                          | 40                        | 1984  | Of wool, for brooms or brushes, painted or unpainted.....kilo.  | 0 80                           | 30                        |
| 42 | Of silk, with or without admixture.....kilo.  | 7 00                           | 40                        | 1985  | Of wood, for seals, with or without pieces of metal, including packing.....kilo.  | 2 50                           | 30                        |
| 43 | Of silk, with or without admixture.....kilo.  | 32 00                          | 40                        | 1986  | Hose, of rubber, with or without cloth or common metal (g. w.).....kilo.  | 1 50                           | 25                        |
| 44 | Of metal or leather.....kilo.   | 7 00                           | 40                        | 1987  | Of leather or sole leather with or without pieces of common metal (g. w.).....kilo.   | 1 00                           | 25                        |
| 45 | Emery cloth (g. w.).....kilo.   | 0 50                           | 30                        | 1988  | Of canvas, with or without pieces of common metal (g. w.).....kilo.   | 0 80                           | 25                        |
| 46 | " paper (g. w.).....kilo.   | 0 20                           | 30                        | 1989  | Rubber tubes for irrigators, metal donches, syringes &c. including packing.....kilo.  | 12 00                          | 30                        |
| 47 | Emery, on cloth or paper (see Sandpaper)  |                                |                           | 1990  | Cotton sleeves, of all sizes.....doz. pairs   | 12 00                          | 40                        |
| 48 | Files, of all kinds, for artisans (g. w.).....kilo.   | 0 40                           | free                      | 1991  | " with linen cuffs.....kilo.  | 13 00                          | 40                        |
| 49 | " for finger nails.....kilo.  | 0 40                           | 30                        | 1992  | " with lace.....kilo.   | 43 00                          | 40                        |
| 50 | Teeth-picks, including packing, as follows:   |                                |                           |       | Sleeves (see Muffs)   |                                |                           |
| 51 | Of quills, including packing.....kilo.  | 6 00                           | 30                        | 1993  | Peanuts (see Muffs).....kilo.   | 0 20                           | 25                        |
| 52 | Of wood.....kilo.   | 0 60                           | 30                        | 1994  | Dummies, with head, for milliners or tailors (g. w.).....kilo.  | 2 00                           | 30                        |
| 53 | Of other kinds.....kilo.  | (a)                            | 30                        | 1995  | The same, without head (g. w.).....kilo.  | 1 00                           | 30                        |
| 54 | Ear-picks, of all kinds.....kilo.   | 4 00                           | 30                        | 1995B | Dummies (included in Art. 13 of the Law of Dec. 31, 1905)   |                                |                           |
| 55 | Pen-wipers, of all kinds, including packing.....kilo.   |                                |                           | 1996  | Artificial hands and legs.....kilo.   | (a)                            | free                      |
| 56 | Tube cleaners (see Brushes)   |                                |                           |       | Manometers (see Gauges)   |                                |                           |
| 57 | Lanterns (see Lamps)  |                                |                           |       | Shawls and wrappers, including packing, as follows:   |                                |                           |
| 58 | Faience, in pieces, n. s. m. (gross weight):  |                                |                           | 1996  | Of merino, cashmere, woollen satin &c. plain or trimmed with passementerie, ornaments, blonde or fringes, called "veronicas".....kilo.  | 10 00                          | 30                        |
| 59 | Of common earthenware, without glaze.....kilo.  | 0 10                           | 30                        | 1997  | Of merino, cashmere, woollen satin &c. embroidered, or with silk guards.....kilo.   | 15 00                          | 30                        |
| 60 | White or colored, common.....kilo.  | 0 20                           | 30                        | 1998  | Of merino, cashmere, woollen satin &c. of woollen crape or <i>spanilla</i> , and muslin veiling.....kilo.                               | 10 00                          | 30                        |
| 61 | The same, of fine quality, with or without glaze.....kilo.  | 0 40                           | 30                        | 1999  | Of merino, cashmere, woollen satin &c. with silk guards.....kilo.   | 14 00                          | 30                        |
| 62 | With metal covers or frames.....kilo.   | 0 50                           | 30                        | 2000  | Of merino, cashmere, woollen satin &c. with admixture or wool of silk.....kilo.   | 40 00                          | 30                        |
| 63 | Lenses, for cosmoramas and other purposes, with or without handles, including packing.....kilo.   | 4 00                           | 30                        | 2001  | Of merino, cashmere, woollen satin &c. of cotton <i>spanilla</i> .....kilo.   | 5 00                           | 30                        |
| 64 | Coated or varnished with mercury, with or without bevel (g. w.).....kilo.   | 1 40                           | 30                        | 2002  | Of merino, cashmere, woollen satin &c. of silk <i>spanilla</i> , plain, not including boxes kilo.                                       | 70 00                          | 30                        |
| 65 | Hops for the manufacture of beer.....kilo.  | 1 00                           | 10                        | 2003  | Of merino, cashmere, woollen satin &c. embroidered, not including boxes.....kilo.   | 90 00                          | 30                        |
| 66 | Mourning bands, of wool, with or without admixture, with or without rubber, for hats, including packing.....kilo.   | 8 00                           | 40                        | 2004  | Of silk, with wool of wool or cotton, including packing.....kilo.   | 2 00                           | 40                        |
| 67 | Of silk, with or without admixture, with or without rubber, including packing.....kilo.   | 50 00                          | 40                        | 2005  | Horse rugs, of linen or cotton.....kilo.  | 3 00                           | 40                        |
| 68 | Iron or steel trays for cars, carts and carriages (g. w.).....kilo.   | 0 20                           | free                      | 2006  | Horse rugs, of wool, including packing.....kilo.  | 3 00                           | 40                        |
| 69 | Keys for watches, including packing, as follows:  |                                |                           | 2007  | Lard (g. w.).....kilo.  | 0 80                           | 25                        |
| 70 | Common, of steel, iron or bronze, with or without pieces of other metal.....kilo.   | 6 00                           | 25                        |       | Table covers or cloths, and napkins, including packing, as follows:   |                                |                           |
| 71 | The same, nickel-plated, silvered or gold plated.....kilo.  | 20 00                          | 25                        | 2008  | Of cotton fabric.....kilo.  | 2 80                           | 40                        |
| 72 | Spigots for barrels, casks &c. (gross weight):  |                                |                           | 2009  | Of linen fabric, with or without admixture of an inferior material.....kilo.  | 5 20                           | 40                        |
| 73 | Of white wood.....kilo.   | 0 30                           | 30                        | 2010  | Of bleached linen fabric.....kilo.  | 3 00                           | 40                        |
| 74 | The same, varnished, with or without pieces of common metal.....kilo.   | 1 20                           | 30                        | 2011  | Paper napkins.....kilo.   | 3 00                           | 30                        |
| 75 | Of iron, tin or spelter, nickel-plated or not.....kilo.   | 1 60                           | 30                        |       | Those embroidered shall pay a surtax of 25% according to their respective appraisement  |                                |                           |
| 76 | The same, of copper or bronze.....kilo.   | 2 00                           | 30                        | 2012  | Butter (g. w.).....kilo.  | 0 50                           | 25                        |
| 77 | The same, nickel-plated.....kilo.   | 3 00                           | 30                        | 2013  | Butter dishes shall be appraised as sugar bowls, according to their respective kind   |                                |                           |
| 78 | Keys, for padlocks or locks, finished or unfinished (gross weight):   |                                |                           |       |   |                                |                           |
| 79 | Of iron or steel, whether tinned, bronzed, galvanized, or not.....kilo.   | 1 20                           | 30                        |       |   |                                |                           |
| 80 | The same, nickel-plated.....kilo.   | 2 00                           | 30                        |       |   |                                |                           |
| 81 | Of bronze or copper.....kilo.   | 2 00                           | 30                        |       |   |                                |                           |
| 82 | The same, nickel-plated.....kilo.   | 4 00                           | 30                        |       |   |                                |                           |

(a) According to appraisement.

(a) According to appraisement.

| No.  | Goods.   | Valuation<br>Bolivianos. | Amount<br>payable,<br>able %. |
|------|--|--------------------------|-------------------------------|
| 2014 | Mantillas (see Shawls)   |                          |                               |
| 2014 | Ginger ( <i>Maqui</i> ) (g. w.) .....  | kilo. 2 00               | 30                            |
| 2015 | Machines, as follows:  |                          |                               |
|      | Those not specially mentioned, with their<br>attachments, for industries, arts and sciences,<br>whether imported or not in loose pieces,<br>including washing machines, sewing machines<br>(g. w.) ..... | kilo. 0 50               | free                          |
| 2016 | Typewriters (g. w.) .....  | 0 20                     | "                             |
| 2016 | For mining meat, grinding or roasting coffee,<br>for making butter and peeling cereals and<br>fruits, with or without enamel, including<br>packing .....   | kilo. 0 40               | 25                            |
| 2017 | Photographic, with light attachments .....   | (a) 30                   | 30                            |
| 2017 | For stoppering bottles (see Wrought iron)  |                          |                               |
| 2018 | Small; of wood .....   | doz. 6 00                | 25                            |
| 2018 | For eyelet fixing and paper perforating (g. w.)  | kilo. 0 30               | 25                            |
| 2020 | For other purposes, not specified .....  | (a) 25                   | 25                            |
| 2021 | Frames, of all kinds, for photographs and pictures   | (a) 30                   | 30                            |
| 2022 | Of all kinds, for mirrors (g. w.) .....  | kilo. 1 00               | 30                            |
| 2023 | Ivory, unmanufactured, or imitations thereof,<br>including packing .....   | kilo. 16 00              | 30                            |
| 2024 | Wicks for night lamps, including packing .....   | " 2 00                   | 30                            |
| 2025 | Marble, alabaster and jasper (gross weight):   |                          |                               |
| 2026 | In blocks, unpolished .....  | " 0 05                   | 30                            |
| 2027 | " polished .....   | " 0 20                   | 30                            |
| 2028 | Wrought, for christening fonts, monuments, or<br>other purposes .....  | (a) 30                   | 30                            |
| 2029 | Hammers, of iron or steel, with or without<br>handles (g. w.) .....  | kilo. 0 40               | free                          |
| 2030 | Masks, including packing, as follows:  |                          |                               |
| 2031 | Of wire .....  | " 4 00                   | 50                            |
| 2032 | Of pasteboard .....  | " 4 00                   | 50                            |
| 2033 | Of wax or composition .....  | " 8 00                   | 50                            |
| 2034 | Of cotton fabric .....   | " 20 00                  | 50                            |
| 2035 | Of silk fabric, with or without admixture ..   | " 30 00                  | 50                            |
| 2036 | Of wire, special for fencing .....   | " 3 00                   | 30                            |
| 2037 | Putty for glaziers (g. w.) .....   | " 0 20                   | 30                            |
| 2038 | Mauls, for artisans, of iron or steel (g. w.)  | " 0 25                   | free                          |
| 2039 | Of wood (g. w.) .....  | " 0 30                   | "                             |
| 2040 | Cotton wicks for lamps, lanterns, chafin-dishes<br>and tinder-boxes (including packing) .....  | kilo. 1 80               | 30                            |
| 2041 | Saturated with tallow, for gasfitters (g. w.)  | " 0 10                   | 30                            |
| 2042 | Sulphurized, for disinfecting wine and liquor<br>casks (g. w.) .....   | kilo. 0 30               | free                          |
| 2043 | Bits, iron or steel, for braces (g. w.) .....  | " 2 00                   | "                             |
| 2044 | Pocket tinder boxes, with or without attachments,<br>including packing, as follows:  |                          |                               |
| 2045 | Of common metal .....  | kilo. 3 00               | 25                            |
| 2046 | Nickel, gold or silver plated .....  | " 6 00                   | 25                            |
| 2047 | Of other kinds .....   | (a) 25                   | 25                            |
| 2048 | Medals (see Crosses)   |                          |                               |
| 2049 | Medallions (see Jewellery)   |                          |                               |
| 2050 | Stockings, silk elastic, with or without admixture,<br>for invalids, including packing .....   | kilo. 30 00              | 30                            |
| 2051 | The same, of cotton or linen, including packing ..   | " 10 00                  | 30                            |
| 2052 | Measures, pocket tape-lines, in wooden, leather<br>or common metal boxes, including packing,<br>as follows:  |                          |                               |
| 2053 | Of cloth tape .....  | kilo. 5 00               | 15                            |
| 2054 | Of metallic ribbon .....   | " 10 00                  | 15                            |
| 2055 | Of varnished cloth .....   | " 2 00                   | 15                            |
| 2056 | For folding or rolling up, as follows:   |                          |                               |
| 2057 | Of common metal .....  | " 1 60                   | 15                            |
| 2058 | Of boxwood, with or without pieces of bronze   | kilo. 7 00               | 15                            |
| 2059 | Of wood, with or without pieces of bronze ..   | " 3 00                   | 15                            |
| 2060 | Of horn, bone, hard rubber .....   | " 6 00                   | 15                            |
| 2061 | Of whitebone .....   | " 20 00                  | 15                            |
| 2062 | Of ivory .....   | " 50 00                  | 15                            |
| 2063 | Graduated measures for liquids, including packing,<br>as follows:  |                          |                               |
| 2064 | Of crystal or glass (see Glassware)  |                          |                               |
| 2065 | Of iron, steel or other common metal ..  | kilo. 1 00               | 15                            |
| 2066 | Of wood .....  | " 2 00                   | 15                            |
| 2067 | Gas or water meters, including packing ..  | " 1 00                   | 25                            |
| 2068 | Pulse, in grain, n. s. m. (g. w.) .....  | " 0 07                   | 25                            |
| 2069 | Metal, yellow (see Copper)   |                          |                               |
| 2070 | " white or nickel, in sheets (g. w.) ..  | " 1 40                   | 25                            |
| 2071 | " white, called Babbitt or anti-friction<br>metal for machines (g. w.) .....   | kilo. 0 25               | 25                            |
| 2072 | Netroomes (see Musical instruments)  |                          |                               |
| 2073 | Honey, and cane and palm molasses (g. w.)  | " 0 14                   | 25                            |
| 2074 | Leads for pencils (see Pencils)  |                          |                               |
| 2075 | Mixtion, for gilding (see Purple)  |                          |                               |
| 2076 | Samplers, for drawings, open work and garments<br>(see Drawings)   |                          |                               |
| 2077 | For writing and teaching drawing, including<br>packing .....   | kilo. 3 00               | free                          |
| 2078 | Patterns and dies .....  | " 0 60                   | 30                            |
| 2079 | Of wood, including packing .....   | " 0 60                   | 30                            |
| 2080 | Of tin plate, sheet iron or zinc, whether tinned,<br>galvanized, painted, enamelled with faience<br>or porcelain, or not, including packing ..   | kilo. 1 20               | 30                            |
| 2081 | The same, of tin, including packing .....  | " 0 60                   | 30                            |
| 2082 | Of bronze, with or without pieces of another<br>common metal, including packing .....  | kilo. 1 60               | 30                            |
| 2083 | Of gypsum for making mouldings in relief (g. w.)   | kilo. 0 30               | 30                            |
| 2084 | Of wood, for the manufacture of cigars, with<br>packing .....  | kilo. 5 00               | 30                            |

(a) According to appraisement.

| No.  | Goods.   | Valuation<br>Bolivianos. | Amount<br>payable,<br>able %. |
|------|--|--------------------------|-------------------------------|
| 2070 | Mouldings (gross weight):  |                          |                               |
| 2071 | Of wood, varnished, painted, ironized, silvered,<br>gilded or not .....  | kilo. 0 80               | 30                            |
| 2072 | Of wood, prepared with gypsum and gilded ..  | " 0 30                   | 30                            |
| 2073 | " gilded .....   | " 0 60                   | 30                            |
| 2074 | Paper pulp, pasteboard, sawdust, veneered or<br>not with wood, not gilded .....  | kilo. 2 40               | 30                            |
| 2075 | The same, paluted, varnished, silvered or gilded   | kilo. 3 60               | 30                            |
| 2076 | Twirling sticks orusters, of all kinds, including<br>packing .....   | kilo. 2 00               | 30                            |
| 2077 | Bolices of all kinds .....   | (a) 40                   | 40                            |
| 2078 | Bags, hunting (see Saddlery)   |                          |                               |
| 2079 | Of canvas, with or without leather, called<br>"nose-bags," including packing .....   | kilo. 1 50               | 35                            |
| 2080 | Mosaic of wood, for flooring (g. w.) .....   | " 0 60                   | 30                            |
| 2081 | Mustard in powder (g. w.) .....  | " 0 50                   | 30                            |
| 2082 | Prepared mustard (g. w.) .....   | " 0 35                   | 30                            |
| 2083 | Motors, for machines or engines .....  | (a) free                 | free                          |
| 2084 | Furniture (gross weight):  |                          |                               |
| 2085 | Of all kinds, of common wood, with or without<br>marble mirrors or looking-glasses, with or<br>without iron pieces, set up or knocked down,<br>varnished or unvarnished, painted or un-<br>painted .....   | kilo. 0 50               | 25                            |
| 2086 | The same, with gilt fillets or stripes (g. w.)   | " 0 70                   | 25                            |
| 2087 | The same, of fine wood, such as mahogany,<br>cedar, jacaranda, walnut, rosewood, sandal,<br>and other cabinet woods, and those made of<br>common wood veneered with the aforesaid<br>woods, with or without looking-glasses or<br>mirrors or marble and their attachments,<br>whether polished, set up or knocked down,<br>or not including those upholstered in<br>white or those with an outside lining of<br>cotton or hemp ..... | kilo. 1 40               | 25                            |
| 2088 | Of common wood, with outside lining of cotton<br>or hemp fabrics .....   | kilo. 1 00               | 25                            |
| 2089 | The same, with seats or backs of carpeting of<br>canvas, veneer, or perforated wood or iron  | kilo. 1 40               | 25                            |
| 2090 | The same, of American walnut, with or with-<br>out polish or varnish, and those made of<br>varnished wood with seat or back of cane  | " 0 40                   | 35                            |
| 2091 | Those called "Vienas" .....  | " 0 80                   | 35                            |
| 2092 | The same, with gilt fillets or stripes (g. w.)   | " 1 00                   | 25                            |
| 2093 | Of all kinds, upholstered or covered with any<br>kind of woollen or silk fabrics, or with<br>leather, with or without covers, inlaid with<br>mother-of-pearl, metal, ivory or tortoiseshell,<br>with or without ornaments of metal, with or<br>without looking-glasses, and marble, and<br>their attachments, whether upholstered or<br>not, or with cane seats, set up or in loose<br>pieces .....                                  | kilo. 2 00               | 25                            |
| 2094 | Of China wood, or papier-maché .....   | " 4 00                   | 25                            |
| 2095 | Of iron, n. s. m., with or without woollen seat or<br>back .....   | kilo. 0 35               | 35                            |
| 2096 | Of iron, gilded .....  | " 0 60                   | 25                            |
| 2097 | Fancy, nickel plated, or other kinds, n. s. m. ....  | (a) 35                   | 35                            |
| 2098 | Devil's and barbers' chairs .....  | " 1 00                   | 25                            |
| 2099 | Revolving chairs for counting .....  | " 1 00                   | 25                            |
| 2100 | Watch springs, including packing .....   | " 15 00                  | 25                            |
| 2101 | Clock springs, including packing .....   | " 10 00                  | 35                            |
| 2102 | Oven muffles (see Reports No. 2525)  |                          |                               |
| 2103 | Shot, sporting (g. w.) .....   | " 0 24                   | 25                            |
| 2104 | Shot pouches of leather, cloth or common metal,<br>and powder flasks, single and double, for hunt-<br>ing, including packing .....   | kilo. 3 00               | 25                            |
| 2105 | Dolls, including packing, as follows:  |                          |                               |
| 2106 | Undressed, covered with basil or tissue, of all<br>sizes, with face of cardboard, faience, or<br>porcelain, and wooden dolls .....   | kilo. 1 20               | 35                            |
| 2107 | The same, with wax face .....  | " 1 60                   | 35                            |
| 2108 | Dressed, with face of pasted paper, faience or<br>porcelain .....  | kilo. 1 60               | 35                            |
| 2109 | The same, with wax face .....  | " 2 40                   | 35                            |
| 2110 | Of rubber (see Toys)   |                          |                               |
| 2111 | Mechanical dolls, and of other kinds .....   | " 3 60                   | 35                            |
| 2112 | Dolls of celluloid .....   | kilo. 3 60               | 35                            |
| 2113 | NOTE.—Those having only chemise shall be<br>considered undressed.  |                          |                               |
| 2114 | Moss, loose or in packages, for trimmings and for<br>florists, including packing .....   | kilo. 1 20               | 30                            |
| 2115 | Musie, including packing, as follows:  |                          |                               |
| 2116 | Printed or manuscript .....  | " 1 40                   | 30                            |
| 2117 | Perforated paper or cardboard for musical<br>instruments and the sheets and cylinders for<br>phonographs .....   | kilo. 4 00               | 30                            |
| 2118 | The same, in metal for same .....  | " 3 00                   | 30                            |
| 2119 | Playing cards (see Games)  |                          |                               |
| 2120 | Razors, with or without case, with handle of wood,<br>bone, horn, rubber or composition .....  | doz. 7 00                | 25                            |
| 2121 | The same, with extra blades not exceeding 6 doz.<br>of pearl handle .....  | doz. 24 00               | 25                            |
| 2122 | The same, in boxes, with attachments .....   | (a) 25                   | 25                            |
| 2123 | Safety razors, with or without extra blades not<br>exceeding 2 .....   | doz. 18 00               | 25                            |
| 2124 | Extra blades for all kinds of razors .....   | " 6 00                   | 25                            |
| 2125 | Knives, sailors', common, with or without spring   | doz. 3 00                | 25                            |
| 2126 | The same, fine, with or without spring ..  | " 5 00                   | 25                            |
| 2127 | Dressing cases of all kinds .....  | (a) 35                   | 35                            |

(a) According to appraisement.

| No. | Goods.   | Valuation.   |                   | No.   | Goods.  | Valuation.  |                   |
|-----|--|--|-------------------|-------|---|-------------|-------------------|
|     |  | Bolivianos.  | Amount payable %. |       |   | Bolivianos. | Amount payable %. |
| 18  | Leaves of all kinds for artisans .....   | kilo. 1 50   | free              | 2174  | Dusters of cotton, for furniture and other purposes .....   | kilo. 1 00  | 30                |
| 19  | Nuts (g. w.) .....   | 0 08   | 25                | 2175  | The same, of linen, plain or figured, for cleaning dishes and for other purposes .....  | kilo. 1 40  | 30                |
| 20  | Nutmegs, with or without shells (g. w.) .....  | 5 00   | 25                |       | Handkerchiefs, including packing as follows:  |             |                   |
| 21  | The same, in powder (g. w.) .....  | 2 00   | 30                | 2176  | Of cotton, hemmed or not, without lace or embroidery .....  | kilo. 2 00  | 30                |
| 22  | Sealing wafers, including packing, as follows:   | 8 00   | 30                | 2176a | The same, imitating foodstuffs .....  | 2 50        | 30                |
| 23  | Of flour for sealing .....   | kilo. 8 00   | 30                | 2177  | Imitation of silk, with or without embroidery .....   | 7 00        | 30                |
| 24  | The same, of gum, for the same purpose .....   | 2 00   | 30                | 2178  | With embroidered initials or name .....   | 5 00        | 30                |
| 25  | Wine skins and other leather bags .....  | kilo. 4 00   | 30                | 2179  | Of gauze, embroidered, and in imitation of cambric .....  | kilo. 8 00  | 30                |
| 26  | Eyeglasses and books of metal for clothing, footwear and other purposes, including packing .....   | kilo. 6 00   | 30                | 2180  | Trimmed with cotton blonde or lace .....  | 16 00       | 30                |
| 27  | The same of glass, for animals, including packing .....  | kilo. 0 50   | 30                | 2181  | The same, with linen blonde .....   | 24 00       | 30                |
| 28  | Orchil, (liquid, in paste or powder (g. w.) .....  | 0 10   | 25                | 2182  | Of linen, with or without admixture of cotton, embroidered or not .....   | kilo. 6 00  | 30                |
| 29  | Organum (g. w.) .....  | (a)  | 10                | 2183  | Of linen, tulle, embroidered or not .....   | 10 00       | 30                |
| 30  | Ornaments of all kinds for priests and all other articles for church use .....   | 2 00   | 10                | 2184  | Linen batiste, embroidered or not .....   | 20 00       | 30                |
| 31  | Gold, in sheets, for dentists .....  | 0 60   | 30                |       | The three foregoing schedules with silk admixture, stripes, blondes or embroideries, shall pay a surcharge of 20% according to their respective values              |             |                   |
| 32  | In sheets for gilding (see No. 1919)   | 0 80   | free              | 2185  | Of silk foulards for the head or neck, not embroidered .....  | kilo. 60 00 | 35                |
| 33  | Oysters (see Lobsters)   | 0 10   | 25                | 2186  | The same, embroidered .....   | 70 00       | 35                |
| 34  | Cotton wicks, not braided (g. w.) .....  | 0 09   | 30                | 2187  | The same, of floss silk .....   | 30 00       | 35                |
| 35  | The same, braided and colored for the manufacture of candles (g. w.) .....   | 1 20   | 30                | 2188  | Of silk, with admixture of other material .....   | 35 00       | 35                |
| 36  | Iron or copper buckets for mines (see Manufactures of iron or bronze)  | 0 40   | free              | 2189  | The same, embroidered .....   | 25 00       | 35                |
| 37  | Straw, for brooms and other purposes (g. w.) kilo.   | 0 20   | 30                | 2190  | Of wool, for the neck, with or without silk stripes or figures .....  | kilo. 15 00 | 30                |
| 38  | Straw braid, prepared for the manufacture of hats, including the weight of the packing .....   | 1 00   | 30                |       | Paper (gross weight):   |             |                   |
| 39  | Spades or shovels for agriculture, of iron or steel, with or without handles (g. w.) .....   | 0 10   | 25                | 2191  | Of the Campana or Venado brands &c, for cigarettes .....  | kilo. 1 20  | 30                |
| 40  | The same, of wood, with or without handles, for cereals or grains (g. w.) .....  | 1 80   | 30                | 2192  | The same cut, in rolls, tubes, or booklets .....  | 2 40        | 30                |
| 41  | Painters' pallets, wooden, including packing .....   | 0 10   | 25                | 2193  | Cut and engraved for putting up cigarettes, not gilded .....  | kilo. 1 60  | 30                |
| 42  | Skewers, wood, for dressing meats (g. w.) .....  | 1 50   | 30                | 2194  | The same, gilded .....  | 2 00        | 30                |
| 43  | Needles, wooden or bone, for knitting or other purposes, including packing .....   | 18 00  | 40                | 2195  | In ribbons, for telegraphs and for newspapers, unglazed .....   | kilo. 0 50  | free              |
| 44  | Trousers of cotton or linen .....  | 120 00   | 40                | 2196  | Of linen, glazed or not, and of cotton glazed for printing and books .....  | kilo. 0 30  | free              |
| 45  | Of cloth, cassimere, or other similar woollen fabrics .....  | 72 00  | 40                | 2197  | Wrapping paper, for binding and for book covers .....   | 0 20        | 30                |
| 46  | The same, with admixture of cotton .....   | 30 00  | 40                | 2198  | White or colored, without varnish, for kites and posters, and for wrapping purposes .....   | kilo. 0 30  | 30                |
| 47  | Of coarse cloth or baize (bayeta) .....  | Those not exceeding 35 centimetres in width at the waist shall be appraised with a rebate of 50% |                   | 2199  | The same, with inscription .....  | 0 50        | 30                |
| 48  | Shades, with or without frame and with or without ornaments, for lamps and candlesticks, including packing, as follows:  |  |                   | 2200  | Gold or silver-plated for the same purposes, with or without inscriptions .....   | 1 00        | 30                |
| 49  | Of pasteboard, cotton fabric or paper .....  | kilo. 3 00   | 30                | 2201  | Colored, varnished, for binding and for book covers .....   | kilo. 0 70  | 30                |
| 50  | Of glass, earthenware, or porcelain (see Glassware, Earthenware or Porcelain)  | (a)  | 35                | 2202  | Gilded, silvered, or worked, for same purposes .....  | kilo. 2 00  | 30                |
| 51  | Of silk, with or without admixture, and other kinds (n. s. m.) .....   | 2 50   | 40                | 2203  | Transparent, imitation of parchment, for wrapping .....   | kilo. 0 50  | 30                |
| 52  | Swaddling clothes, including packing, as follows:  | 3 50   | 40                | 2204  | For florists, cut or not, not gilded nor silvered .....   | kilo. 0 70  | 30                |
| 53  | Of cotton, with or without embroidery .....  | 4 00   | 40                | 2205  | The same, gilded or silvered .....  | 6 00        | 30                |
| 54  | Of pique or wool, with or without embroidery .....   | (a)  | 35                | 2206  | Albumenized and black or colored paper for photographers .....  | kilo. 3 00  | 30                |
| 55  | Of linen, with or without embroidery .....   | 12 00  | 40                | 2207  | Blotting paper, with or without advertising .....   | 0 50        | 30                |
| 56  | Handkerchief and glove cases .....   | 7 00   | 40                | 2208  | Rule for music .....  | 0 60        | 30                |
| 57  | Square shawls (see Shawls)   | 8 00   | 40                | 2209  | Of silk tissue in loose sheets for press copying .....  | kilo. 1 20  | 30                |
| 58  | Shawls of different kinds, including packing, as follows:  | 16 00  | 40                | 2210  | Carbon paper for making copies .....  | 4 00        | 30                |
| 59  | Of cotton, with or without woollen fringes kilo.   | 4 00   | 40                | 2211  | Chemical paper for reproducing copies in the press .....  | kilo. 1 50  | 30                |
| 60  | Of cotton netting and crochet, with or without woollen fringes .....   | 3 50   | 40                | 2212  | Blank paper, with or without cloth, for drawings or plans, and paper prepared for oil painting .....  | kilo. 1 00  | 30                |
| 61  | Of wool, with or without admixture or wool of cotton .....   | 8 00   | 40                | 2213  | The same, ruled lengthwise and crosswise, with or without fabric, and that of Prussia blue for reproducing plans by means of the light .....                        | kilo. 1 80  | 30                |
| 62  | Of vionia, wool and those of merino or cashmere, painted or stamped .....  | 12 00  | 40                | 2214  | Transparent cloth for tracing .....   | 2 50        | 30                |
| 63  | Those of the two foregoing numbers, with silk stripes, figures or insertion .....  | 7 00   | 40                | 2215  | Waxed for lithographing .....   | 0 40        | 30                |
| 64  | The same, with silk wool or embroidery .....   | 8 00   | 40                | 2216  | For cards, glazed or not, imitation of parchment .....  | kilo. 3 00  | 30                |
| 65  | The same, with cotton insertion .....  | 10 00  | 40                | 2217  | Bristol or card paper .....   | 1 80        | 30                |
| 66  | Of knitted wool .....  | 16 00  | 40                | 2218  | Perforated, for pipes, ornamenting boxes for confectionery, and paper for bouquets and sweetmeats, cornets, crimped for lampshades, figures or other purposes ..... | kilo. 5 00  | 30                |
| 67  | The same, with silk stripes or plush trimmings .....   | 12 00  | 40                | 2219  | Of cotton, calico foil or half foil .....   | 0 40        | 30                |
| 68  | The same, with admixture or wool of silk .....   | 30 00  | 40                | 2220  | Of cotton or linen for notes, letters or communications, and put up in boxes with envelopes .....   | kilo. 0 50  | 30                |
| 69  | Shawls, mantles of tulle netting, cotton netting or crochet .....  | 6 00   | 40                | 2221  | The same, with monogram and fancy paper, with or without envelopes, or worked paper .....   | kilo. 2 00  | 30                |
| 70  | The same, embroidered with wool or cotton .....  | 7 50   | 40                | 2222  | Rule for invoices, billheads &c. ....   | 0 80        | 30                |
| 71  | The same, embroidered or trimmed with silk .....   | 9 00   | 40                | 2223  | Printed invoices, drafts, billheads, receipts, memoranda and the like .....   | kilo. 3 00  | 30                |
| 72  | Of goat hair .....   | 12 00  | 40                | 2224  | Cut up or in strips for the game called "Car-nival," as serpentine, confetti &c. ....   | 0 80        | 30                |
| 73  | And mantles of linen, silk, plain or embroidered .....   | kilo. 30 00  | 40                | 2225  | Special for water-closets .....   | 0 40        | 10                |
| 74  | Shawls, kerchiefs, points &c. of gros-grain, Pekin, serge or taffeta of silk, plain or embroidered .....   | kilo. 50 00  | 40                | 2226  | Pasteboard for filters .....  | 0 80        | 30                |
| 75  | The same, with admixture of any inferior material .....  | 30 00  | 40                | 2227  | Filter paper .....  | 1 50        | 30                |
| 76  | The same, velveteen &c. of clear and transparent silk netting or fabric (except those of tulle, lace and blonde), plain, open-worked, figured in the loom, with or without fringes ..... | kilo. 100 00   | 40                | 2228  | Alaska special paper for lining clothes .....   | 1 00        | 30                |
| 77  | Mantlets, laces and other like articles, of silk tulle, lace or blonde, with or without admixture of cotton or linen .....   | kilo. 150 00   | 40                |       | Wall paper, as follows:   |             |                   |
| 78  | Of other kinds (see Fabrics)   |  |                   | 2229  | Without design or colors, called "ground paper," for walls .....  | kilo. 0 18  | 30                |
| 79  | Towels, including packing, as follows:   |  |                   | 2230  | Common, painted, without glaze .....  | 0 42        | 30                |
| 80  | Turkish, cotton .....  | kilo. 2 50   | 30                | 2231  | The same, glazed, varnished, lacquered, bronzed, silvered, gilded, common .....   | kilo. 0 80  | 30                |
| 81  | Of other cotton tissues .....  | 3 50   | 30                | 2232  | Hot gilded or silvered, white or colored, glazed or unglazed .....  | kilo. 4 00  | 25                |
| 82  | Turkish, linen .....   | 5 00   | 30                | 2233  | Velvet or with velvet designs, whether bronzed, silvered, gilt, or not, common .....  | kilo. 3 20  | 30                |
| 83  | Of other linen fabrics .....   | 5 50   | 30                |       |   |             |                   |
| 84  | Of linen, embroidered or open-worked, for any purpose .....  | kilo. 10 00  | 30                |       |   |             |                   |

(a) According to appraisement.



| Nos.  | Goods.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|---|--------------------------------|---------------------------|
| 2234  | The same, hot gilded or silvered .....  | kilo. 5 00                     | 30                        |
| 2235  | Transparent paper, called "celuclor," for<br>decorating glass .....   | kilo. 5 00                     | 30                        |
| 2236  | With decored glass, or other kinds superior or<br>better than those already stated .....  | (a) 30                         | 15                        |
| 2237  | Paraffin paste (g. w.) .....  | kilo. 0 25                     | 30                        |
| NOTE.—By a law of Dec. 5, 1912, paraffin<br>may be imported free for a term of 5 years<br>by candle manufacturers for use in making<br>candles.   |   |                                |                           |
| 2238  | Umbrellas, of cotton fabric .....   | doz. 12 00                     | 35                        |
| 2239  | Of wool or with an inferior mixture .....   | " 24 00                        | 35                        |
| 2240  | Of silk .....   | " 50 00                        | 35                        |
| 2241  | Of silk, with admixture of another material ..  | " 48 00                        | 35                        |
| Linings made for square pieces of umbrellas<br>or parasols shall be appraised with a rebate<br>of 60% of their respective appraisements.  |   |                                |                           |
| Parasols, sunshades of from 40 to 55 centimetres<br>in length measured on the ribs, as follows:   |   |                                |                           |
| 2242  | Of cotton fabric .....  | doz. 6 00                      | 35                        |
| 2243  | The same, trimmed or embroidered with wool<br>or cotton .....   | doz. 18 00                     | 35                        |
| 2244  | Of linen, of all kinds .....  | " 12 00                        | 35                        |
| 2245  | The same, embroidered .....   | " 24 00                        | 35                        |
| 2246  | Of wool or with an inferior admixture .....   | " 18 00                        | 35                        |
| 2247  | The same, with silk trimmings .....   | " 30 00                        | 35                        |
| 2248  | Of silk, without laces .....  | " 48 00                        | 35                        |
| 2249  | Of silk, with admixture of another material ..  | " 36 00                        | 35                        |
| 2250  | Of silk, with or without admixture, with laces<br>or embroidered with silk or both .....  | doz. 72 00                     | 35                        |
| NOTE.—Parasols exceeding 55 centimetres<br>in length, measured on the ribs, shall be<br>appraised as umbrellas in their respective<br>classes. Those less than 40 centimetres in<br>length shall be appraised with a rebate of 50%.   |   |                                |                           |
| 2251  | With gold, silver, mother-of-pearl, ivory or<br>tortoise-shell handle, and those of China paper<br>Laces, including packing ..... | (a) 35                         | 35                        |
| 2252  | Shoe or stay, of cotton, linen, wool or leather,<br>with metal tips .....   | kilo. 5 00                     | 30                        |
| 2253  | Of silk, with or without admixture .....  | " 30 00                        | 35                        |
| 2254  | Of bronze or copper, silver-plated or not, for<br>stirrup straps .....  | kilo. 3 60                     | 25                        |
| 2255  | The same, of white metal, nickel or the like ..   | " 7 00                         | 25                        |
| 2256  | Like foregoing, silvered or gilded .....  | " 14 00                        | 25                        |
| Passenette: Curtain-loops, trimmings, frogs,<br>tassels, cords, tapes, tufts, fringes, galloons,<br>grecoques, ornaments, gimps, elings, braids or<br>other similar articles for upholstery, clothing,<br>footwear, etc., with or without core of another<br>material, with or without glass adornments,<br>or wood, wax, straw, common metal, crystal, or<br>other similar materials, including packing as<br>follows: |   |                                |                           |
| 2257  | Of cotton, with or without admixture of another<br>material, than wool or silk .....  | kilo. 3 50                     | 30                        |
| 2258  | The same, with woollen admixture .....  | " 4 00                         | 30                        |
| 2259  | The same, with admixture of silk or wool and<br>silk .....  | kilo. 8 00                     | 30                        |
| 2260  | Of wool, with or without admixture of another<br>inferior material .....  | kilo. 6 00                     | 30                        |
| 2261  | The same, with silk mixture .....   | " 10 00                        | 30                        |
| 2262  | Of hemp or jute .....   | " 3 00                         | 30                        |
| 2263  | Of linen, with or without admixture of another<br>vegetable material .....  | kilo. 6 00                     | 30                        |
| 2264  | Of silk, with admixture of another inferior<br>material .....   | " 20 00                        | 35                        |
| 2265  | Of silk .....   | " 30 00                        | 35                        |
| 2266  | Of common metal, gilded or silvered, with linen<br>or cottonyore or other material than silk ..                                   | kilo. 3 00                     | 25                        |
| 2267  | The same, as the foregoing, with core containing<br>silk .....  | " 35 00                        | 25                        |
| 2268  | Of silver, gilded or not .....  | " 90 00                        | 25                        |
| 2269  | Of ermine furs .....  | " 15 00                        | 30                        |
| 2270  | Of other furs .....   | " 10 00                        | 30                        |
| 2271  | Of straw or feather trimmings .....   | " 8 00                         | 30                        |
| 2272  | Of woollen shavings .....   | " 4 00                         | 30                        |
| 2273  | Of silk or horsehair .....  | " 5 00                         | 30                        |
| 2274  | Raisins of all kinds (g. w.) .....  | " 0 30                         | 25                        |
| 2275  | Paste: bean, rice &c. (g. w.) .....   | " 0 15                         | 25                        |
| 2276  | For sharpening razors, including packing ..   | " 3 00                         | 25                        |
| 2277  | For cementing and cleaning metal articles ..  | " 0 80                         | 25                        |
| 2278  | Those not specially mentioned for dyeing ..   | " 0 40                         | 25                        |
| 2279  | Powders, and dyes for the cloth .....   | " 1 50                         | 25                        |
| 2280  | Caramels and tablets, not medicinal (see Custom<br>tariff) .....  | " 1 80                         | 25                        |
| 2281  | For perfuming, including packing ..   | " 0 04                         | free                      |
| 2282  | Fodder, dry (g. w.) .....   | " (a) 30                       |                           |
| 2283  | Skates .....  | " (a) 30                       |                           |
| 2284  | Fronts, including packing, as follows:  |                                |                           |
| 2285  | Of cotton for shirts .....  | kilo. 5 00                     | 40                        |
| 2286  | The same, embroidered .....   | " 6 00                         | 40                        |
| 2287  | Of linen, plain or embroidered (see Custom<br>tariff) .....   | kilo. 10 00                    | 40                        |
| 2288  | Of wool .....   | " 10 00                        | 40                        |
| 2289  | Of silk .....   | " 70 00                        | 40                        |
| 2290  | The same, with admixture of cotton .....  | " 60 00                        | 40                        |
| Combs of all kinds, with packing, as follows:   |   |                                |                           |
| 2291  | Of wood .....   | kilo. 2 00                     | 30                        |
| 2292  | Of rubber, caoutchouc, horn, bone or composi-<br>tion .....   | kilo. 5 00                     | 30                        |
| 2293  | Of bone, imitation of ivory .....   | " 24 00                        | 30                        |
| 2294  | Of ivory or tortoise-shell .....  | " 80 00                        | 30                        |
| 2295  | Of common metal, whether nickel-plated or not<br>kilo. 3 00   | 30                             |                           |
| 2296  | Of horn, bronze, iron or steel, for horses ..   | " 3 00                         | 30                        |
| 2297  | Of leather, bronze, iron or steel, for painters<br>" 4 00   | free                           |                           |

(a) According to appraisement.

| Nos.  | Goods.  | Valua-<br>tion.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|---|---|--------------------------------|---------------------------|
| 2298  | Ornamental combs of horn, bone, hard rubber,<br>rubber, paste or composition, plain, open-<br>work or figured, with or without ornaments<br>of another material, for the hair, also circular<br>ones for children, including packing .....                              | kilo. 8 00                     | 30                        |
| 2299  | The same, of common metal, whether nickel-<br>plated or not, including packing .....  | kilo. 3 00                     | 30                        |
| 2300  | The same, of ivory or tortoise-shell .....  | " 80 00                        | 30                        |
| 2301  | Hair, human (see Hair, No. 487) .....   | "                              |                           |
| 2302  | Of animals, for making hats &c. including<br>packing .....  | kilo. 3 00                     | 30                        |
| 2303  | Balls, of rubber (see Toys) .....   | "                              |                           |
| 2304  | Of leather, for football or other games, including<br>packing .....   | kilo. 10 00                    | 30                        |
| 2305  | Wigs (see prepared Hair, No. 488) .....   | "                              |                           |
| 2306  | Coats lined with sheep or goats' skins, including<br>packing .....  | kilo. 2 50                     | 40                        |
| 2307  | With skins of <i>perico linero</i> , including packing<br>kilo. 5 00  | 40                             |                           |
| 2308  | With loose or twisted wool, including packg. ..   | " 4 00                         | 40                        |
| 2309  | Plumes of all kinds .....   | " (a) 30                       |                           |
| 2310  | Cotton seed or palm seed (g. w.) .....  | kilo. 25 00                    | free                      |
| 2311  | Clothes racks, of wire frame, for hanging gar-<br>ments, small ones for hanging small or large<br>caps, or large ones with busts for dressmakers'<br>or tailors' dummies (g. w.) .....  | kilo. 1 00                     | 30                        |
| 2312  | The same, of silver or nickel-plated metal (g. w.)<br>kilo. 4 00  | 30                             |                           |
| 2313  | Clothes racks, for walls, of common wood,<br>painted or varnished or not, and with or<br>without pieces of common metal, earthenware<br>or porcelain (g. w.) .....  | kilo. 0 40                     | 30                        |
| 2314  | Of fine wood (g. w.) .....  | " 0 80                         | 30                        |
| 2315  | Of iron or bronze (see Manufactured iron or<br>bronze) .....  | "                              |                           |
| 2316  | Of other kinds .....  | " (a) 30                       |                           |
| 2317  | Perfumery assorted, n. s. m. and scented waters,<br>with or without case or fancy boxes, including<br>essences, toilet waters, cosmetics, pastes,<br>creams, dyes, face paints, carmine, finger-nail<br>polishing powders, pomades, brillianine,<br>bandoline &c. ..... | " (a) 60                       |                           |
| 2318  | Parchment for book covers and other purposes ..   | kilo. 8 00                     | 30                        |
| 2319  | Knobs of earthenware or porcelain for bells, with<br>or without pieces of common metal .....  | kilo. 0 50                     | 30                        |
| 2320  | Of copper or bronze (see Custom tariff) .....   | "                              |                           |
| 2321  | Pearls (see amended No. 1813) .....   | "                              |                           |
| 2322  | Of glass or composition, including packing ..   | kilo. 6 00                     | 30                        |
| 2323  | Venetian blinds, with or without attachments<br>(gross weight) .....  | "                              |                           |
| 2324  | Chinese matting .....   | kilo. 1 50                     | 30                        |
| 2325  | Of silk .....   | " 30 00                        | 35                        |
| 2326  | The same, with admixture of another material ..   | " 18 00                        | 35                        |
| 2327  | Painted on cotton cloth .....   | " 3 00                         | 30                        |
| 2328  | The same, embroidered with cotton .....   | " 3 00                         | 30                        |
| 2329  | " " with wool .....   | " 4 00                         | 30                        |
| 2330  | " " with silk .....   | " 5 00                         | 30                        |
| 2331  | Of wood or spartey, painted, with or without<br>coloured designs .....  | kilo. 0 60                     | 30                        |
| 2332  | Of glass and other beads .....  | " (a) 30                       |                           |
| 2333  | Liquor gages and aerometers .....   | " 3 00                         | 30                        |
| 2334  | Pessaries of rubber, with or without metal tubes,<br>including packing .....  | kilo. 6 00                     | 30                        |
| Weights for scales, including packing, as follows:  |   |                                |                           |
| 2335  | Of iron or steel .....  | kilo. 1 00                     | 25                        |
| 2336  | Of brass or copper .....  | " 2 50                         | 25                        |
| 2337  | The same, nickel or tin-plated .....  | " 3 00                         | 25                        |
| 2338  | The same, gilded or silvered .....  | " 5 00                         | 25                        |
| 2339  | Fish, dried, smoked or in brine (g. w.) .....   | " 0 16                         | 25                        |
| Those not specially mentioned (see Canned fish)   |   |                                |                           |
| 2340  | Mats of all kinds (g. w.) .....   | kilo. 0 40                     | 30                        |
| 2341  | Picayune or white (g. w.) .....   | " 0 30                         | 30                        |
| 2342  | Colophony (g. w.) .....   | " 0 30                         | 10                        |
| 2343  | Nipples of rubber or cow-teats for nursing bottles,<br>with or without spare pieces, including<br>packing .....   | kilo. 8 00                     | 30                        |
| 2344  | Nipples or uilk extractors of all kinds, including<br>packing .....   | kilo. 4 00                     | 30                        |
| 2345  | Picks, iron or steel, for labourers, with or with-<br>out handles (g. w.) .....   | " 0 50                         | free                      |
| 2346  | Stones, fine whetstones or bones for sharpening<br>razors .....   | kilo. 2 00                     | 30                        |
| 2347  | Common, for sharpening tools (g. w.) .....  | " 0 20                         | free                      |
| 2348  | Emergy (g. w.) .....  | " 0 50                         | "                         |
| 2349  | Bumice (g. w.) .....  | " 0 10                         | 16                        |
| 2350  | Milstone and base for crushing sugar cane,<br>and gravel-stones, mounted or not (g. w.) ..  | kilo. 0 05                     | free                      |
| 2351  | Lithographic (g. w.) .....  | " 0 20                         | 30                        |
| 2352  | Flint (g. w.) .....   | " 0 80                         | 30                        |
| 2353  | Paving, except marble (g. w.) .....   | " 0 04                         | 30                        |
| 2354  | For billiard tables .....   | " 0 18                         | 30                        |
| 2355  | Frescoes stones (see No. 1813) .....  | "                              |                           |
| 2356  | Imitation of the above called "false stones"<br>including packing .....   | kilo. 80 00                    | 25                        |
| 2357  | Electric batteries .....  | " (a) 19                       |                           |
| 2358  | Flwers or handbasins of brass, zinc or tin plate,<br>for hanging, with or without paint or varnish,<br>including packing .....  | kilo. 1 40                     | 25                        |
| The same, of earthenware or porcelain, shall be<br>appraised as earthenware or porcelain respec-<br>tively.   |   |                                |                           |
| 2359  | Of other kinds .....  | " (a) 25                       |                           |
| Marble, iron or bronze basins shall be appraised as<br>manufactured marble, iron or bronze respec-<br>tively. |   |                                |                           |
| 2360  | Pepper, whole or ground (g. w.) .....   | kilo. 6 50                     | 35                        |

(a) According to appraisement.

| Nos. | Goods.  | Valua-      | Amount          | Nos. | Goods.  | Valua-      | Amount          |
|------|---|-------------|-----------------|------|---|-------------|-----------------|
|      |   | tion.       | pay-<br>able %. |      |   | tion.       | pay-<br>able %. |
|      |   | Bolivianos. | free            |      |   | Bolivianos. | free            |
| 2351 | Pencil brushes, for artisans (g. w.)  | .....kilo.  |                 | 2409 | Of swan or other birds, for quilts, mattresses<br>and for other purposes  | .....kilo.  |                 |
| 2352 | For drawing and painting (g. w.)  | .....kilo.  |                 | 2410 | Ostrich feathers for dusters  | .....kilo.  |                 |
| 2353 | Paints, blue, prepared, in small tin or metal tubes<br>and Chinese vermilion in small packages, in-<br>cluding packing  | .....kilo.  | 4 00 30         | 2411 | Ostrich, for trimming   | .....kilo.  | 100 00 30       |
| 2354 | Fine carmine, in small cakes or powder, in-<br>cluding packing  | .....kilo.  | 24 00 30        | 2412 | Quills, cut or uncut, for writing   | .....kilo.  | 6 00 30         |
| 2355 | Gross weight, as follows :  |             |                 | 2413 | Pans, including packing :   |             |                 |
|      | Common, prepared with oil of whatever kind  | .....kilo.  | 0 14 30         | 2414 | Of common metal, and those in common tubes  | .....kilo.  | 3 00 30         |
| 2356 | Of copper for vessels or other purposes   | .....kilo.  | 0 80 30         | 2415 | Of gold, without holders  | .....each   | 2 50 30         |
| 2357 | White lead, dry, in paste or in powder; red lead,<br>lampblack, colcoatar, unburnt or natural or<br>burnt earth, and in general all common dried<br>paint u. s. u.  | .....kilo.  | 0 20 30         | 2416 | Feather dusters, large and small, of all kinds, for<br>cleaning purposes, including packing   | .....kilo.  | 2 50 30         |
| 2358 | Almagra ochre "melanz" and common chalk   | .....kilo.  | 0 05 30         | 2417 | Training hooks (see Machetes)   | .....kilo.  | 7 00 40         |
| 2359 | Royal yellow or massicot  | .....kilo.  | 0 60 30         | 2418 | Leggings and gaiters of all kinds, including pack-<br>ing, as follows :   |             |                 |
| 2360 | Aniline, fuchsine, alizarine and their imita-<br>tions  | .....kilo.  | 2 40 30         | 2419 | Of leather  | .....kilo.  | 8 00 40         |
| 2361 | Indigo  | .....kilo.  | 2 50 30         | 2420 | Of cloth or canvas  | .....kilo.  | 1 40 30         |
| 2362 | Prussian or universal blue and burnt ochre  | .....kilo.  | 0 10 30         | 2421 | Knitted wool (see Fabrics)  | .....kilo.  | 3 00 40         |
| 2363 | Ultramarine blue, in balls or powder  | .....kilo.  | 0 35 30         | 2422 | Of cotton cloth, with or without rubber   | .....kilo.  | 5 00 40         |
| 2364 | Fine blue, called "Berlin"  | .....kilo.  | 2 40 30         | 2423 | Of water-proof cloth, with or without rubber  | .....kilo.  | 5 00 40         |
| 2365 | Vermilion or common cinchabar and silver or<br>zinc white   | .....kilo.  | 0 50 30         | 2424 | Polygraphs, for writing or making copies  | .....kilo.  | (a) 30          |
| 2366 | Carmine or red lake and the liquid for confection-<br>ery and other purposes  | .....kilo.  | 2 40 30         | 2425 | Powder (gross weight) :   |             |                 |
| 2367 | Dragée, fine, not specially mentioned   | .....kilo.  | 3 00 30         | 2426 | Blasting powder, for mines  | .....kilo.  | 0 24 free       |
| 2368 | Common paints on pasteboard, for schools in-<br>cluding packing   | .....kilo.  | (a) 30          | 2427 | Dynamite and gelatine dynamite, callo.  | .....kilo.  | 1 40 30         |
| 2369 | Paint boxes for schools (see Boxes, No. 544)  | .....kilo.  | 2 00 30         | 2428 | "Giant"   | .....kilo.  | 1 40 30         |
| 2370 | For furniture, called enamel, including packing   | .....kilo.  | 1 00 30         | 2429 | The same, in barrels  | .....kilo.  | 1 00 30         |
| 2371 | Twine, ruybers, nippers, pincers, including packing   | .....kilo.  | 6 00 30         | 2430 | Smokeless powder  | .....kilo.  | 2 00 30         |
| 2372 | Pine-kernel and pistachio nuts (g. w.)  | .....kilo.  | 0 60 30         | 2431 | Tin powders for looking-glasses, including<br>packing   | .....kilo.  | 5 00 30         |
| 2373 | Twine and rope yarn, spun yarn, threads and<br>fibres, from 9 to 21 millimetres in circum-<br>ference, tarred or not (g. w.)  | .....kilo.  | 0 70 30         | 2432 | For killing insects, including packages   | .....kilo.  | 0 80 30         |
|      | The above of less than 9 millimetres in circum-<br>ference shall be appraised as thread according<br>to their respective kind.  |             |                 | 2433 | For clarifying wines and liquors, and those<br>known by the name of Filotina and rapid<br>clarifier, including packing  | .....kilo.  | 0 80 30         |
|      | Pipes, including packing, as follows :  |             |                 | 2434 | For coloring the same and other liquids, in-<br>cluding packing   | .....kilo.  | 5 00 30         |
| 2374 | Of chalk or burnt earth   | .....kilo.  | 1 00 30         | 2435 | Sicative, called Paris or Venice powders, for<br>painters, including packing  | .....kilo.  | 0 50 30         |
| 2375 | Of earthenware or porcelain, with or without<br>wooden pieces, as hard rubber, with or with-<br>out pieces of common metal  | .....kilo.  | 6 00 30         | 2436 | For cleaning or polishing metal articles, in-<br>cluding packing  | .....kilo.  | 0 60 30         |
| 2376 | Of wood, with or without common metal pieces  | .....kilo.  | 12 00 30        | 2437 | Face powder, with or without mixture, in boxes,<br>packages, pots &c. with or without puffs,<br>and those called "veloutine" including<br>packing                             | .....kilo.  | 5 00 40         |
| 2377 | With glass, amber or composition mouthpiece   | .....kilo.  | 25 00 30        | 2438 | Curry (g. w.)   | .....kilo.  | 0 65 25         |
| 2378 | Meerscham or imitation thereof, plain or with<br>figures, with or without metal, silver or gold<br>ornaments, with case   | .....kilo.  | 100 00 30       | 2439 | Meat (g. w.)  | .....kilo.  | 0 85 25         |
| 2379 | The same, without cases   | .....kilo.  | 160 00 30       | 2440 | Ponchos, made up or in pieces (gross weight) :  |             |                 |
| 2380 | Of other kinds  | .....kilo.  | (a) 30          | 2441 | Of cotton   | .....kilo.  | 2 00 40         |
| 2381 | Paper weights of all kinds  | .....kilo.  | (a) 25          | 2442 | The same, with woollen or silk stripes  | .....kilo.  | 3 50 40         |
|      | Pistols (only with the consent of the Supreme<br>Government), as follows :  |             |                 | 2443 | Of cotton, with admixture or wool of wool   | .....kilo.  | 4 00 40         |
| 2382 | Cap, with wooden stock, single barrelled  | .....each   | 8 00 50         | 2444 | Of linen  | .....kilo.  | 6 00 40         |
| 2383 | The same, double-barrelled  | .....each   | 10 00 50        | 2445 | Of wool, with admixture of cotton   | .....kilo.  | 4 50 40         |
| 2384 | Same, with hunting bag, cartridge box or pouch  | .....each   | 30 00 50        |      | Those of the four previous schedules with silk<br>stripes shall be appraised with a surtax of<br>25 %   |             |                 |
| 2385 | Of other kinds  | .....each   | (a) 50          | 2441 | Of vicuña wool, with or without an inferior ad-<br>mixture  | .....kilo.  | 12 00 40        |
| 2386 | Those called parlor   | .....each   | 8 00 50         | 2442 | Of mixture  | .....kilo.  | 30 00 40        |
| 2387 | Small, pocket   | .....each   | 3 00 50         | 2443 | Of cloth lined with baize, with or without vel-<br>vet collar   | .....kilo.  | 5 00 40         |
| 2388 | Revolvers of all sizes and calibres, with wooden<br>stock   | .....each   | 5 00 50         | 2444 | Waterproof coats of all kinds   | .....kilo.  | 8 00 40         |
| 2389 | The same, with stock of rubber, gutta percha,<br>Ivory, bone, ebonite or common metal   | .....each   | 12 00 50        | 2445 | The same, containing silk   | .....kilo.  | 12 00 40        |
| 2390 | With mother-of-pearl, ivory or silver metal but<br>or stock   | .....each   | 20 00 50        | 2446 | Of silk, including packing  | .....kilo.  | 50 00 40        |
| 2391 | With pieces of inlaid monograms or other gold,<br>silver or platinum ornaments  | .....each   | (a) 50          | 2447 | The same, with admixture or wool of other<br>material, including packing  | .....kilo.  | 40 00 40        |
| 2392 | Pistol holders for saddles &c. (gross weight) :   | .....pair   | 6 00 35         |      | Porcelain (gross weight) :  |             |                 |
| 2393 | Of stone, for schools   | .....kilo.  | 0 30 free       | 2448 | White, of all kinds   | .....kilo.  | 0 30 30         |
| 2394 | Of pasteboard   | .....kilo.  | 0 40 "          | 2449 | Painted, enamelled, gilded or decorated, and<br>that containing monograms   | .....kilo.  | 0 60 30         |
| 2395 | Of earthenware, porcelain or marble   | .....kilo.  | 1 20 "          | 2450 | With brass, white metal, nickelled or plated<br>ornaments   | .....kilo.  | 1 20 30         |
|      | For billiard tables (see Stones)  |             |                 | 2451 | With mother-of-pearl, ivory or silver metal but<br>or stock   | .....each   | 20 00 50        |
| 2396 | Smoothed irons of iron or steel, net weight   | .....kilo.  | 0 30 "          |      | Blanket holders, book holders and sheet holders<br>(see Straps)   |             |                 |
| 2397 | The same with furnace (g. w.)   | .....kilo.  | 0 40 "          | 2452 | Pocket books or purses, common, of all kinds,<br>without attachments, less than 4 centi-<br>metres in their largest dimension   | .....doz.   | 3 60 30         |
|      | Spices or fish plates, railway (see Manufactured<br>iron)   |             |                 | 2453 | The same, of larger dimensions  | .....doz.   | 4 80 30         |
| 2398 | Exotic plants and their seeds   | .....kilo.  | (a) "           | 2454 | The same, with attachments  | .....doz.   | 7 20 30         |
|      | Artificial plants (see Flowers)   |             |                 | 2455 | Of fine leather and Russian leather, with or<br>without attachment  | .....doz.   | 24 00 30        |
|      | Soles, for boots and shoes, including packing, as<br>follows :  |             |                 | 2456 | Of tortoise-shell, ivory or mother-of-pearl, or<br>imitating thereof  | .....doz.   | 4 80 30         |
| 2399 | Of jute or hemp   | .....kilo.  | 0 80 30         | 2457 | Of other kinds  | .....doz.   | (a) 30          |
| 2400 | Of cork   | .....kilo.  | 1 00 30         | 2458 | Breastpins of all kinds (see Gems, jewels and imi-<br>tation jewellery, Nos. 1412, 1414)  |             |                 |
| 2401 | Of gutta-percha   | .....kilo.  | 6 00 30         | 2459 | Presses (gross weight) :  |             |                 |
| 2402 | Silver bars   | .....kilo.  | 46 00 free      |      | Of iron or steel, with or without pieces of other<br>common metal, for dyeing, corking or domes-<br>tic use, and those with fly wheel for stamping                            | .....kilo.  | 0 60 25         |
|      | Stamped silver, prohibited  |             |                 | 2460 | Of iron or steel, with screw, for copying letters,<br>with or without bronze or copper pieces, and<br>those without screw, of the same material,<br>called travelling presses | .....kilo.  | 0 50 25         |
| 2403 | Phragmites for polishing or shining (g. w.)   | .....kilo.  | 0 20 25         | 2461 | Copying presses of wood, with or without pieces<br>of other material  | .....kilo.  | 0 80 25         |
| 2404 | Lead in sheets, bars or plates and in grains for<br>assays (g. w.)  | .....kilo.  | 0 20 25         | 2462 | Typographic and lithographic and those for<br>baling hay, cotton, wool, grapes or other<br>agricultural purposes  | .....kilo.  | 0 14 free       |
| 2405 | In fine sheets for bottle stoppers (g. w.)  | .....kilo.  | 1 00 25         | 2463 | Of wood, iron or steel, for artisans  | .....kilo.  | 0 40 "          |
| 2406 | Feathers, including packing, as follows :   |             |                 | 2464 | For hand-stamping, with seal engraved on metal,<br>with or without boxes  | .....kilo.  | 4 00 25         |
| 2407 | Common, for trimming hats for the natives, kiln,<br>Lace, or in bunches or tufts, whether tied<br>together or not with wire, or arranged in<br>any other way, with or without pieces of<br>other material | .....kilo.  | 30 00 30        | 2465 | For perforating letters or figures  | .....kilo.  | (a) 25          |
| 2408 | Tufts or plumes for helmets and military hats   | .....kilo.  | (a) 30          |      |   |             |                 |

(a) According to appraisement.

(a) According to appraisement.

| Nos. | Goods.  | Valuation.<br>Bolivianos. | Amount pay-<br>able %. | Nos.       | Goods.  | Valuation.<br>Bolivianos. | Amount pay-<br>able %. |
|------|---|---------------------------|------------------------|------------|---|---------------------------|------------------------|
| 2466 | Small hand presses of all kinds, for extracting juice of meat or fruit, including packing .. .. .   | kilo. 0 60                | 25                     | 2516       | Watches of all kinds. ....  | (a) 15                    | 25                     |
| 2467 | Clothes wringers, with cylinders of any material .. .. .  | kilo. 0 60                | free                   | 2517       | Clocks .....  | (a) 25                    |                        |
|      | Doors and windows (gross weight):   |                           |                        | 2518       | Oars .....  | 2 00                      | 15                     |
| 2468 | Of common wood, set up or knocked down .. .. .  | 0 40                      | 50                     | 2519       | Palms, of all kinds, for artisans, including packing .. .. .  | kilo. 4 00                | free                   |
| 2469 | Of cabinet wood, set up or knocked down .. .. .   | 0 30                      | 50                     |            | Springs (gross weight):   |                           |                        |
| 2470 | Of iron .....   | 0 50                      | 50                     | 2520       | Of iron or steel, for furniture seats, whether painted, tinned, copper coated or not .. .. .  | 0 20                      | 25                     |
| 2471 | Floor papers, for enclosing animals .. .. .   | 0 50                      | free                   | 2521       | Of bronze or copper, whether painted, tinned, copper coated or not .. .. .  | 1 00                      | 25                     |
| 2472 | Polishers, iron or steel, for artisans (g. w.) .. .. .  | 1 00                      |                        | 2522       | Of iron or steel for doors, whether nickel plated or not, and with or without small portion of bronze or copper .. .. .                                   | kilo. 0 40                | 25                     |
| 2473 | Of wood or bone (g. w.) .. .. .   | 0 60                      |                        | 2523       | The same, of bronze or copper .. .. .   | 1 20                      | 25                     |
| 2474 | Bracelets of all kinds (see Jewels and jewellery, Nos. 1818, 1811) .. .. .  |                           |                        | 2524       | Of iron or steel, for carriages .. .. .   | 0 60                      | 35                     |
| 2475 | Sprayers, atomizers and inhalers, of common metal, whether nickel, silver plated or not, with or without parts of other material, for medicinal purposes and perfume water, including packing .. .. . | kilo. 10 00               | 30                     | 2525       | Retorts and muffles, of all kinds, for smelting and assaying (g. w.) .. .. .  | kilo. 0 20                | free                   |
| 2476 | Of crystal, glass, with or without parts of other material for perfumed waters .. .. .  | kilo. 5 00                | 30                     | 2526       | Revolvers (see Pistols and rifles)  |                           |                        |
| 2477 | Cutters, of iron or steel, for ploughs (g. w.) .. .. .  | 0 20                      | free                   | 2527       | The same, in complete sets, composed of head-stall, bit, checkstrap, halter &c. with or without metal rings .. .. .                                       | kilo. 10 00               | 40                     |
| 2478 | Billiard cue tips, including packing .. .. .  | 10 00                     | 30                     | 2528       | Of other kinds .. .. .  | (a) 40                    | 40                     |
| 2479 | Bradawls, without handle, for artisans .. .. .  | 1 00                      | free                   |            | Rifles (only with the consent of the supreme Government):   |                           |                        |
| 2480 | With handles, for artisans .. .. .  | 1 00                      |                        | 2529       | Rifles or parlor guns .. .. .   | each 12 00                | 50                     |
|      | Daggers, only with permission of the supreme Government, with or without shield or scabbard, including packing, as follows:   |                           |                        | 2530       | The same, in boxes .. .. .  | 15 00                     | 50                     |
| 2481 | With horn, bone, hard rubber, wood or common metal handle .. .. .   | kilo. 3 00                | 50                     | 2531       | Not repeating .. .. .   | 20 00                     | 50                     |
| 2482 | With deer or buffalo horn handle, or of a composition called "Mardine," of white metal or nickel bronze .. .. .   | kilo. 6 00                | 50                     | 2532       | Winchesters, or like guns, and those with hanging pouches .. .. .   | each 40 00                | 50                     |
| 2483 | With ivory, tortoise-shell, mother-of-pearl, or imitation thereof handle .. .. .  | kilo. 24 00               | 50                     | 2533       | Revolvers with wooden butt .. .. .  | 30 00                     | 50                     |
| 2484 | Of silver metal, or gilded metal handle .. .. .   | (a) 30                    | 50                     | 2534       | Of other kinds .. .. .  | (a) 50                    |                        |
| 2485 | Knobs, or handle or cane, parrels &c. .. .. .   | (a) 30                    | 50                     | 2535       | Sprayers (see Atomizers)  |                           |                        |
| 2486 | Purpurine or bronze powder, of all kinds and colors, including packing, and also the liquid or prepared ones for bronzing; weight including receptacles (see Lamp burners) .. .. .                    | kilo. 2 50                | 25                     | 2536       | Casters of all kinds for legs of furniture, including packing .. .. .   | kilo. 2 10                | 25                     |
| 2487 | Cheese of all kinds (g. w.) .. .. .   | 0 30                      | 25                     | 2537       | Cylinders for blotting paper, furnished or not with paper, including packing .. .. .  | kilo. 4 00                | 30                     |
|      | Bats or rackets for ball playing, including packing, as follows:  |                           |                        | 2538, 2539 | Rosaries of wood, cocoanut, glass, corozo, bone and other similar, including packing .. .. .  | kilo. 2 00                | 30                     |
| 2488 | Of wood .. .. .   | kilo. 3 00                | 30                     | 2540       | Of other kinds .. .. .  | (a) 30                    |                        |
| 2489 | The same, with strings, threads or parchment .. .. .  | kilo. 8 00                | 30                     | 2541       | Wheels, wooden, for small carts and for carriages (g. w.) .. .. .   | kilo. 0 70                | 15                     |
|      | Scrapers, including packing, as follows:  |                           |                        | 2542       | The same, with rubber (g. w.) .. .. .   | 2 00                      | 15                     |
| 2490 | Of iron or steel, for artisans .. .. .  | 1 00                      | free                   | 2543       | Of iron or steel for wheelbarrows .. .. .   | 0 40                      | free                   |
| 2491 | Of iron, or steel, or brass, with wooden, bone or composition handle .. .. .  | kilo. 6 00                | 30                     | 2544       | Rollers for artisans .. .. .  | 3 00                      |                        |
| 2492 | The same, with tortoise-shell, ivory, or mother-of-pearl handle .. .. .   | kilo. 30 00               | 30                     | 2545       | Turkish towels (see Nos. 2169 and 2171)   |                           |                        |
| 2493 | Scrapers, of iron or steel, with or without handles, for ships .. .. .  | kilo. 1 00                | free                   |            | Sheets, including packing:  |                           |                        |
| 2494 | Spokes, wooden, for carriage, cart and wheelbarrow wheels (g. w.) .. .. .   | kilo. 0 40                | 15                     | 2546       | Of white cotton, plain or twilled, for beds, without embroidery, including packing .. .. .  | kilo. 2 40                | 40                     |
|      | Strips, including packing, as follows:  |                           |                        | 2547       | With embroidery, edging, or laces, including packing .. .. .  | kilo. 3 00                | 40                     |
| 2495 | Of any kind of leather, for lining cups or bats .. .. .   | kilo. 8 00                | 35                     | 2548       | Of linen, white or unbleached, or with a mixture of another vegetable material, for beds, without embroidery, including packing .. .. .                   | kilo. 5 00                | 40                     |
| 2496 | Oilcloth, for the same purpose .. .. .  | 3 00                      | 35                     | 2549       | The same, with embroidery, edging, or lace, including packing .. .. .   | kilo. 7 00                | 40                     |
| 2497 | Of paper or pasteboard, for the same purpose .. .. .  | kilo. 2 00                | 35                     | 2550       | Punches, including packing, for artisans .. .. .  | 2 00                      | free                   |
|      | Embroidered edgings or insertions of thread other than silk, on cotton fabrics .. .. .  | kilo. 12 00               | 35                     | 2551       | Nail-pullers, including packing .. .. .   | 1 00                      |                        |
| 2499 | The same, embroidered with silk thread or containing silk on cotton fabrics .. .. .   | kilo. 20 00               | 35                     | 2552       | Wal-extractors for firearms, including packing .. .. .  | 1 60                      | 25                     |
| 2500 | The same, the embroidery of which is of woolen or vegetable thread on a woolen fabric, with or without an inferior admixture .. .. .  | kilo. 14 00               | 35                     |            | Coats, blouses, and any other similar garments for men:   |                           |                        |
| 2501 | The same, the embroidery of which is of silk thread on a woolen fabric, with or without an inferior admixture .. .. .   | kilo. 26 00               | 35                     | 2553       | Of cassimere, cheviot, cloth, serge, flannel, or other similar cloth, or fabrics of wool .. .. .  | each 25 00                | 40                     |
| 2502 | The same, the embroidery of which is of thread other than silk on linen fabrics .. .. .   | kilo. 14 00               | 35                     | 2554       | The same, with cotton admixture .. .. .   | 18 00                     | 40                     |
| 2503 | The same, the embroidery of which is of silk thread or thread containing silk, on linen fabrics .. .. .   | kilo. 24 00               | 35                     | 2555       | The same, of woollen fabric, such as alpaca, or the like .. .. .  | 8 00                      | 40                     |
| 2504 | The same, the embroidery of which is of cotton, wool, silk, metal, or any other thread, on silk fabrics with or without admixture .. .. .   | kilo. 45 00               | 40                     | 2556       | Of linen or cotton fabric .. .. .   | —                         | 40                     |
| 2505 | Nets, for fishing (g. w.) .. .. .   | 1 50                      | 30                     | 2557       | Of leather, with or without lining .. .. .  | 20 00                     | 40                     |
| 2506 | Sodium cyanide, impure, in packages of not less than 50 kilo. (g. w.) .. .. .   | kilo. 0 80                | 10                     | 2558       | Of unbleached silk fabric, or with admixture .. .. .  | kilo. 20 00               | 40                     |
| 2507 | Sprinklers of all kinds .. .. .   | (a) 35                    |                        |            | Those measuring less than 35 centimetres in the back, except those of silk, shall be appraised with a rebate of 50 %.                                     |                           |                        |
|      | Umbrellas, of zinc, tin plate or sheet iron, whether tinned, enamelled, painted, coated, bronzed or not (g. w.) .. .. .   | kilo. 2 00                | 25                     | 2559       | Empty bags, for packing (gross weight):   |                           |                        |
|      | Umbrella tips, of metal, including packing, as follows:   |                           |                        | 2560       | Of terylene .. .. .   | kilo. 0 70                | 35                     |
| 2508 | Of common metal .. .. .   | kilo. 3 00                | 25                     | 2561       | Of canvas .. .. .   | 0 80                      | 35                     |
| 2509 | Nickel plated or silvered .. .. .   | 1 00                      | 25                     | 2562       | Of all the other fabrics of hemp, pita, or esparto tissue .. .. .   | kilo. 0 25                | 35                     |
| 2510 | Of horn or bone .. .. .   | 6 00                      | 30                     | 2563       | Bags for ores and minerals of all kinds .. .. .   | 0 15                      | 10                     |
| 2511 | Rulers, of all shapes, of common metal, wood, rubber or composition, with or without metal pieces or borders, including packing .. .. .   | kilo. 2 50                | 30                     | 2564       | Hand bags, for travelling, including packing:   |                           |                        |
| 2512 | Of other kinds .. .. .  | (a) 30                    | free                   | 2565       | Of leather of all kinds .. .. .   | 4 00                      | 35                     |
| 2513 | Ploughshares (g. w.) .. .. .  | kilo. 0 30                | 30                     | 2566       | Of cloth .. .. .  | 2 50                      | 35                     |
| 2514 | Rolling, steel, for labourers, windows or carriages, whether painted, varnished, bronzed, or not (g. w.) .. .. .  | kilo. 0 30                | 40                     | 2567       | Of jergon, oilcloth, or wool .. .. .  | 1 80                      | 35                     |
| 2515 | Wagon cases, of all kinds .. .. .   | (a) 25                    |                        |            | For carrying money or jewels, satchel-shaped, called "pouches" or "hobdais," including packing:   |                           |                        |
|      |   |                           |                        | 2568       | Of leather or wool .. .. .  | kilo. 4 00                | 35                     |
|      |   |                           |                        | 2569       | Of pasteboard, imitation of leather or oilcloth .. .. .   | kilo. 1 00                | 35                     |
|      |   |                           |                        | 2570       | School bags, pasteboard, for children .. .. .   | 0 40                      | 35                     |
|      |   |                           |                        |            | The same, of leather or oilcloth .. .. .  | 1 00                      | 35                     |
|      |   |                           |                        |            | Of rattan (see Baskets)   |                           |                        |
|      |   |                           |                        |            | For military instruments, of chamois or other thin skins .. .. .  | kilo. 4 00                | 35                     |
|      |   |                           |                        |            | NOTE.—Ore bags are deemed to be bags of close texture suitable only for exporture ore and barilla, not exceeding 65 centimetres in length by 35 in width. |                           |                        |
|      |   |                           |                        | 2571       | Sago or tapioca (g. w.) .. .. .   | kilo. 0 20                | 25                     |
|      |   |                           |                        | 2572       | Salt, common, ground, in grains or lumps (g. w.) .. .. .  | kilo. 0 20                | 25                     |
|      |   |                           |                        | 2573       | Refined salt, including packing .. .. .   | 0 40                      | 25                     |
|      |   |                           |                        | 2574       | Sausages, of all kinds (g. w.) .. .. .  | 1 00                      | 25                     |

(a) According to appraisement.

(a) According to appraisement.



| No.  | Goods.   | Valua-            | Amount      | Nos.  | Goods.  | Valua-            | Amount      |
|------|--|-------------------|-------------|-------|---|-------------------|-------------|
|      |  | tion. Bolivianos. | pay-able %. |       |   | tion. Bolivianos. | pay-able %. |
| 575  | Nitrate, saltpetre, common, for industrial purposes (g. w.) .....  | 0 10              | free        | 2633  | Finished or unfinished, for the military Hats for men and boys: .....   |                   |             |
|      | Purified (see Nitrate of potash or soda) .....   |                   |             | 2634  | High hats, beaver or imitation, of silk plush, and those having a spring, with or without pasteboard boxes .....  | 84 00             | 40          |
| 576  | Life-preservers of rubber and waterproof fabrics, .....  | 3 00              | 35          | 2635  | Of sized brim or sized brim and crown, of beaver, felt or woollen fabric, low crown .....   | 48 00             | 40          |
| 577  | Of cork .....  | 1 50              | 35          | 2636  | Of straw, palm, or shavings .....   | (a)               | 40          |
| 578  | Sandal wood, white or cetrine, whole or in powder, including packing .....   | 1 40              | 30          | 2637  | Of hair .....   | 18 00             | 40          |
| 579  | Red (g. w.) .....  | 0 15              | 30          | 2638  | Felt hats of beaver or rabbit fur, soft, for men, women and children .....  | 36 00             | 40          |
| 580  | Blood, crystallized, for refining sugar (g. w.) .....  | 0 06              | 30          | 2639a | Of felt, cloth, wool, soft ( <i>thorma molina</i> ), up to current quality, for men, women and children .....   | 24 00             | 40          |
| 581  | Leeches (see Tablecloths) .....  | 10 00             | free        | 2639b | Wool felt for men and women .....   | 12 50             | 40          |
| 582  | Sardines, in oil, canned (g. w.) .....   | 0 20              | 25          | 2639c | Of oilcloth, linen or cotton for men and women .....  | 10 00             | 40          |
| 583  | Tallow, of all kinds, raw or rendered (g. w.) .....  | 0 20              | 30          | 2639c | For children, of the materials mentioned in tariff Nos. 2639a and 2639b .....   | 6 25              | 40          |
| 584  | Stamps, rubber, for ink, with or without pad .....   | 30 00             | 30          | 2640  | Of other kinds .....  | (a)               | 40          |
| 585  | " for dating .....   | 36 00             | 25          |       | NOTE.—Hat cases, leather, shall be appraised separately.  |                   |             |
| 586  | " of metal, for same purpose .....   | 12 00             | 25          |       | Probes and catheters, including packing: .....  | 8 00              | 15          |
| 587  | " for sealing, with wood or bone .....   | 60 00             | 25          | 2641  | Of rubber .....   |                   |             |
| 588  | " with ivory or mother-of-pearl .....  | 0 15              | 30          | 2642  | Of common metal, nickel plated, silver plated or not .....  | 10 00             | 15          |
| 589  | " handle .....   | 48 00             | 25          | 2643  | " .....   | 60 00             | 15          |
| 590  | " for dating, finished or unfinished .....   | 25 00             | 25          |       | Soup tureens shall be appraised in their respective schedules according to the material of which they are made .....                                      | 3 00              | free        |
| 591  | " automatic, and those for numbering .....   | 20 00             | 25          | 2644  | Blowpipes of all kinds for artisans .....   | (a)               | 40          |
| 592  | Seeds (see Plants) .....   | 0 20              | 25          | 2645  | Rings (see Jewellery) .....   | 5 00              | 30          |
| 593  | Handsaws and saws of all shapes and sizes, for artisans .....  | 0 80              | free        | 2646  | Cassocks for the cavalry .....  |                   |             |
| 594  | Syrphons of glass, with metal neck, for aerated beverages (g. w.) .....  | 0 10              | 30          | 2647  | Suspensory bandages, linen or cotton, with or without rubber, including packing .....   | 15 00             | 30          |
| 595  | The same, with rattan or wire covering for the preparation of aerated beverages, with 12 caps (g. w.) .....                                    | 2 00              | 30          | 2648  | Of silk, with or without admixture, including packing .....   | 1 20              | 30          |
| 596  | Saddles, with or without attachments, of leather, or imitation thereof, with or without pieces or a portion of other leather, each .....       | 60 00             | 40          | 2649  | Tobacco, leaf or cut (specific duty) .....  | 2 20              | 30          |
| 597  | The same, of sole or other leather, except pig-skin .....  | 40 00             | 40          | 2650  | Chewing, and snuff (specific duty) .....  | 1 00              | 30          |
| 598  | The same, stuffed, but uncovered .....   | 30 00             | 40          | 2651  | Warts for dressmakers including packing .....   | 2 00              | 30          |
| 599  | Called <i>aperos</i> &c. .....   | 20 00             | 40          | 2652  | Billiard ones, common wool .....  | 1 40              | 30          |
|      | The same, with silver plates .....   | 60 00             | 40          | 2653  | " Fine quality, inland .....  | 3 00              | 30          |
|      | NOTE.—Only girths, stirrups and stirrup straps shall be considered as attachments.   |                   |             | 2653b | Shoe heels covered with skin or tissue of all kinds .....   | 3 00              | 40          |
| 2600 | Dress shields, of rubber, with woollen, cotton or linen fabrics, for dresses, including packing .....  | 6 00              | 30          |       | Kettles of bronze, copper &c. shall be appraised according to their respective schedules  |                   |             |
| 2601 | The same, without rubber, including packing .....  | 4 50              | 30          |       | Morocco leather for hats (see Linings)  |                   |             |
| 2602 | Of rubber, with silk fabric, with or without admixture of any other material, including packing .....  | 14 00             | 30          | 2654  | Tagua or corozo (g. w.) .....   | 0 10              | 30          |
| 2603 | The same, without rubber .....   | 10 00             | 30          | 2655  | Drills of all kinds, with or without bits, for artisans .....   | 2 30              | free        |
| 2604 | Bedspreads and table covers, including packing .....   | 2 50              | 30          | 2656  | Talc, Venetian, in lumps or powder, for soap-makers (g. w.) .....   | 0 03              | 30          |
| 2605 | Of hemp or jute, with or without metal .....   | 3 00              | 20          | 2657  | The same of fine quality in gardenware or glass receptacles (g. w.) .....   | 0 20              | 30          |
| 2606 | The same, with admixture of wool, with or without metal .....  | 4 00              | 30          | 2658  | Tinsel, metallic, in very thin sheets, of one or more colors, including packing .....   | 5 00              | 30          |
| 2607 | Of wool with warp or wool of cotton .....  | 5 00              | 30          |       | Casters or cruet stands, with or without bottles, including packing: .....  |                   |             |
| 2608 | The same, with silk figures or stripes .....   | 6 00              | 30          | 2659  | Of wood, pasteboard or composition .....  | 1 00              | 30          |
| 2609 | Of wool .....  | 10 00             | 30          | 2660  | Of iron or spelter, Britannia metal, lead, bronze, copper, or yellow metal wire, with or without pieces of other common metal, nickel plated or not ..... | 2 00              | 30          |
| 2610 | The same, with silk admixture .....  | 8 00              | 30          | 2661  | The same, gilded or silver plated .....   | 4 00              | 30          |
| 2611 | The same, with silk figures or stripes .....   | 7 00              | 30          | 2662  | Of white metal, nickel, German silver, platinum, or the like .....  | 7 00              | 30          |
| 2612 | Of cotton velvet or felt plush .....   | 5 00              | 30          | 2663  | The same, gilded or silver plated .....   | 14 00             | 30          |
| 2613 | Of cotton velvet or other vegetable fibre .....  | 4 00              | 30          | 2664  | Of other kinds .....  | (a)               | 30          |
| 2614 | Of linen .....   | 50 00             | 40          |       | Covers, for dishes, including packing, as follows: .....  |                   |             |
| 2615 | Of silk of all kinds .....   | 40 00             | 40          | 2665  | Of wire, with or without pieces of another material .....   | 1 80              | 30          |
| 2616 | The same, with admixture of another material .....   | 40 00             | 40          | 2666  | The same, of brass, with or without ornaments .....   | 2 00              | 30          |
| 2617 | Of silk, plain, with a lining of other material than silk .....  | 20 00             | 40          | 2667  | Of white metal or plaqué .....  | 7 00              | 30          |
| 2618 | The same, quilted .....  | (a)               | 40          | 2668  | Of all kinds .....  | 0 40              | 30          |
| 2619 | For or feather and those called "Etreduones," and other kinds not specially mentioned .....  | (a)               | 40          | 2669  | Plugs or bungs, with or without spigot, wooden, for barrels .....   | 2 00              | 30          |
|      | NOTE.—Silk embroidered-silk shall pay a surcharge of 50 % .....  |                   |             |       | Caris, including packing, as follows: .....   | 1 20              | 30          |
|      | Corset covers, including packing: .....  |                   |             | 2670  | Of pasteboard, for pictures, gilded or not .....  | 2 00              | 30          |
| 2620 | Of cotton fabric .....   | 6 00              | 40          | 2671  | Of all kinds, for visiting or notes .....   | 4 00              | 30          |
| 2621 | Of linen fabric .....  | 4 00              | 40          | 2672  | Congratulation, surprise, in relief, and those of celluloid, and those for christening, marriages &c. with or without ornaments of silk .....             | 4 00              | 30          |
|      | Those of silk, with or without admixture, and knitted of cotton or wool, shall be appraised as undershirts according to their respective kinds |                   |             | 2673  | Labels, of common metal, with or without small characters, for bottles .....  | 7 00              | 30          |
|      | Those embroidered or trimmed shall pay a surcharge of 25 %, and those trimmed with silk tulle shall pay a surcharge of 50 % .....              |                   |             | 2674  | The same, nickelled, silvered or gilded .....   | 14 00             | 30          |
| 2622 | Table covers of oilcloth or rubber, with or without border, including packing .....  | 2 00              | 40          | 2675  | Card cases, of metal or other kinds a.s.m. .....  | (a)               | 30          |
|      | Of other kinds (see Bedspreads) .....  |                   |             |       | Cups, washing bowls and basins shall be appraised in their respective schedules, according to the material of which they are made .....                   |                   |             |
| 2623 | Envelopes, paper, with or without cloth, stamped or not, with or without monogram (g.w.), kilo. ..   | 1 00              | 50          | 2676  | Tea of all kinds except medicinal, including packing (specific duty) .....  | 0 50              | 0 20        |
| 2624 | Overcoats and wraps of all kinds for men and boys .....  | 0 50              | free        |       | Followed tissue, a.s.m., including packing, as follows: .....   |                   |             |
| 2625 | Solder for tinmiths and workers in bronze .....  |                   |             | 2677  | Of cotton .....   | 1 00              | 40          |
|      | Hats for ladies and girls: .....   |                   |             | 2678  | " with admixture of wool .....  | 6 00              | 40          |
| 2626 | Of shavings, palm, hair, straw, cloth, felt, velvet, or any other material, trimmed with lace, feathers, flowers or silk .....                 | (a)               | 40          | 2679  | " .....   | 8 00              | 40          |
| 2627 | The same, without trimming called frames, of hair, straw, palm, or shavings .....  | 12 00             | 40          | 2680  | The same, of wool, with or without a cotton admixture .....   | 10 00             | 40          |
| 2628 | The same, of flock wool, felt wool .....   | 20 00             | 40          | 2681  | The same, with silk stripes or figures .....  | 16 00             | 40          |
| 2629 | The same, of hair felt, without cloth or felt .....  | 60 00             | 40          | 2682  | With silk mixture .....   | 20 00             | 40          |
| 2630 | The same, of felt, or silk velvet .....  | 6 00              | 40          | 2683  | Of goat hair .....  | 20 00             | 40          |
| 2631 | Of straw, palm, or shavings, common, for bathing purposes .....  | 72 00             | 40          | 2684  | The same, with admixture of silk .....  | 12 00             | 40          |
| 2632 | Of cloth, hair felt, or silk felt, made up or not, for the clergy .....  |                   |             | 2685  | Of linen, with or without admixture of another material than silk .....   | 15 00             | 40          |
|      |  |                   |             | 2686  | The same, with an admixture of silk .....   |                   |             |

(a) According to appraisement.

(a) According to appraisement.

| No.  | Goods.  | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|------|---|---------------------------|---------------------------|
| 2687 | Of silk, with admixture of another inferior material.....kilo.  | 45 00                     | 40                        |
| 2688 | Of silk.....kilo.   | 60 00                     | 40                        |
| 2689 | Wire gauze, of iron wire, whether painted, tinned, galvanized, or not (g. w.).....kilo.   | 0 70                      | 25                        |
| 2690 | Of bronze or copper wire (g. w.).....kilo.  | 3 00                      | 25                        |
| 2691 | Tarred cloth (see Oil cloth).....kilo.  | 3 00                      | 10                        |
|      | Telephones.....each   | 30 00                     | 10                        |
|      | Sugar tongs, nut crackers &c. shall be appraised the same as sugar bowls No. 289, according to class                                    |                           |                           |
| 2692 | Pincers of iron or steel for artisans.....kilo.   | 1 00                      | free                      |
| 2693 | Of iron, wood or steel for hair or beard crimping or curling.....kilo.  | 5 00                      | 25                        |
|      | Forks including packing, as follows:  |                           |                           |
| 2694 | Of iron or steel, thin or of other kinds.....kilo.  | 2 00                      | 25                        |
| 2695 | Of spelter or lead, with or without steel or iron core.....kilo.  | 3 00                      | 25                        |
| 2696 | Of white metal, nickel, German silver, or the like.....kilo.  | 7 00                      | 25                        |
| 2697 | Of plaque, gilded or not.....kilo.  | 14 00                     | 25                        |
| 2698 | With mother-of-pearl or ivory handle.....kilo.  | 20 00                     | 25                        |
| 2699 | With coating of silver or of other kinds.....kilo.  | 30 00                     | free                      |
| 2700 | Thermometers, clinical.....kilo.  | 3 00                      | 25                        |
| 2701 | For bath, on wood or common metal.....kilo.   | (a)                       | 25                        |
| 2702 | Of other kinds.....kilo.  | (a)                       | 25                        |
| 2703 | Screw-plates, iron, steel or wood, for artisans (g. w.).....kilo.   | 1 00                      | free                      |
|      | Teapots shall be appraised as sugar bowls No. 289, according to their class   |                           |                           |
| 2704 | Scissors and nail files, including packing.....kilo.  | 7 00                      | 25                        |
| 2705 | Snuffers for lamps, including packing.....kilo.   | 2 00                      | 25                        |
| 2706 | For clipping, shearing, or pruning.....kilo.  | 2 00                      | free                      |
| 2707 | Scissors for seamstresses, tinsmiths, barbers, tailors &c.....kilo.   | 3 00                      | "                         |
|      | Inks (gross weight):  |                           |                           |
| 2708 | For printing purposes and lithographing, seals, and for typewriters, in ribbons or rollers, kilo.                                       | 0 60                      | "                         |
| 2709 | Of all colors, for writing, liquid or in sheets.....kilo.   | 0 20                      | 30                        |
| 2710 | Indelible ink.....kilo.   | 1 50                      | 30                        |
| 2711 | Indian ink, in paste, including packing.....kilo.   | 5 00                      | 30                        |
| 2712 | The same, in liquid form, including packing.....kilo.   | 3 00                      | 30                        |
|      | Inkstands, of glass, faience, or porcelain, shall be appraised as glassware, earthenware, or porcelain, according to kind               |                           |                           |
|      | Inkstands of lead, spelter, tin, bronze, or brass, shall be appraised in the same manner in their respective schedules                  |                           |                           |
| 2712 | Fancy inkstands.....kilo.   | (a)                       | 30                        |
| 2714 | Printing type (g. w.).....kilo.   | 2 00                      | free                      |
| 2715 | Corkscrews, with screw or spring, and those of large size, especially for locking or grasping the stopper firmly.....kilo.              | 3 00                      | 25                        |
| 2716 | The same, n.a.m.....kilo.   | 2 00                      | 25                        |
|      | Knobs or handles, including packing, as follows:  |                           |                           |
| 2717 | For furniture or wooden drawers, with or without screw.....kilo.  | 0 80                      | 30                        |
| 2718 | Faience, porcelain, or composition, or glass, with or without screw.....kilo.   | 1 40                      | 30                        |
| 2719 | Of wood or paper pulp, with iron or bronze, with pendants.....kilo.   | 2 60                      | 30                        |
| 2720 | Of iron or with pieces of another material, whether nickel plated or not.....kilo.  | 2 00                      | 30                        |
| 2721 | Of bronze or copper.....kilo.   | 2 60                      | 30                        |
| 2722 | The same, nickel or silver.....kilo.  | 4 00                      | 30                        |
| 2723 | Of white metal, nickel, German silver, or the like, with or without pieces of another material, whether silvered, gilded, or not, kilo. | 6 00                      | 30                        |
| 2724 | For door locks of iron or composition, coated or not.....kilo.  | 0 70                      | 30                        |
| 2725 | Of bronze, or bronze and iron.....kilo.   | 1 75                      | 30                        |
| 2726 | The same, nickel plated.....kilo.   | 3 00                      | 30                        |
| 2727 | White metal, nickel, German silver, or the like.....kilo.   | 4 00                      | 30                        |
| 2728 | The same, gilded or silver plated.....kilo.   | 6 00                      | 20                        |
| 2729 | Of bronze or half-crystal, in shape of trunk handles, with a crystal plate.....kilo.  | 5 00                      | 30                        |
|      | Snappers and braces shall be appraised like garters; No. 1927, according to their respective kinds                                      |                           |                           |
| 2730 | Chalk, prepared in small cakes for tailors, billiard ones and schools, including packing, kilo.   | 0 60                      | 20                        |
| 2731 | Bacon (g. w.).....kilo.   | 0 40                      | 25                        |
| 2732 | Awnings or shades, of canvas, cotton, hemp, jute, or the like fabric, whether pitched, tarred, or not.....kilo.                         | 0 50                      | 35                        |
| 2733 | Screws and bolts of iron, steel or of all kinds, with or without nuts (g. w.).....kilo.   | 0 25                      | 25                        |
| 2734 | The same, bronzed or nickelled.....kilo.  | 1 20                      | 25                        |
| 2735 | Of bronze or copper.....kilo.   | 2 00                      | 25                        |
| 2736 | Of wood, iron or steel, for vises, for artisans, large, with or without stand, and small ones for blacksmiths and armurers.....kilo.    | 0 50                      | free                      |
| 2737 | Of iron or steel for pressing meat and for other purposes.....kilo.   | 0 60                      | "                         |
|      | Lathe (see Machines)  |                           |                           |
| 2738 | Saw-sets, of iron or steel, with or without handle, for handaws or saws, without nippers.....kilo.                                      | 0 65                      | "                         |
| 2739 | The same, with nippers.....kilo.  | 3 00                      | "                         |
| 2740 | Suits, of two or three pieces, for children, with knee-pants, of cassimere, cloth or wool, with or without admixture.....each           | 8 00                      | 40                        |

(a) According to appraisement.

| No.   | Goods.   | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. |
|-------|--|---------------------------|---------------------------|
| 2740b | The same, with trousers.....kilo.  | 12 00                     | 40                        |
| 2741  | The same, of knitted wool, with or without admixture.....each  | 6 00                      | 40                        |
| 2742  | The same, of knitted cotton.....each   | 4 00                      | 40                        |
| 2743  | The same, of linen bridle, with or without admixture, and those of cotton fabric.....each  | 3 00                      | 40                        |
| 2744  | Traps of all kinds, for rats or mice (g. w.).....doz.  | 0 60                      | 25                        |
| 2745  | Of all kinds for flies (g. w.).....doz.  | 1 00                      | 25                        |
| 2746  | Tarpetine, common or dark (g. w.).....each   | 0 40                      | 30                        |
| 2747  | Wheat, bulled or not (g. w.).....doz.  | 0 07                      | free                      |
| 2748  | Trippol (g. w.).....doz.   | 0 25                      | 10                        |
| 2749  | Truffles (g. w.).....doz.  | 2 50                      | 25                        |
| 2750  | Scabbars, leather, loose, for swords.....doz.  | 35 00                     | 40                        |
| 2751  | Of all kinds, for knives and daggers, with or without straps.....doz.  | 4 00                      | 40                        |
| 2752  | Of metal, for swords.....kilo.   | 48 00                     | 40                        |
| 2753  | Of other kinds.....kilo.   | (a)                       | 40                        |
| 2754  | Valves; weight, including receptacles.....kilo.  | 20 00                     | 30                        |
| 2755  | Shafts, of all kinds, for machinery.....kilo.  | 1 20                      | free                      |
| 2756  | Valves or poles, of wood, for machinery.....kilo.  | 0 30                      | 30                        |
| 2757  | For carts and wagons.....kilo.   | 0 20                      | free                      |
| 2758  | Rods, of iron or steel, for umbrellas and parasols.....kilo.   | 0 30                      | 25                        |
| 2759  | Vaseline, white or yellow; weight, including receptacles.....kilo.   | 1 20                      | 30                        |
|       | (Glasses, tumbler &c. of all kinds shall be appraised in their respective schedules according to the material of which they are made.                  |                           |                           |
|       | Candles (gross weight), as follows:  |                           |                           |
| 2760  | Stearine, spermaceti, paraffin or composition, either white or colored.....kilo.   | 0 70                      | 30                        |
| 2761  | The same, with adornments.....kilo.  | 1 80                      | 30                        |
| 2762  | The same, gilded.....kilo.   | 3 00                      | 30                        |
| 2763  | The same, of wax or admixture of another material.....kilo.  | 1 80                      | 30                        |
| 2764  | The same, gilded, and those with adornments.....kilo.  | 3 60                      | 30                        |
| 2765  | Velocipeds, three wheels.....kilo.   | (a)                       | 35                        |
|       | Veils (see Shawls)   |                           |                           |
| 2766  | Poison for rats.....kilo.  | 2 00                      | 30                        |
| 2767  | Dresses for women and children and fancy dresses of all kinds.....kilo.  | (a)                       | 40                        |
| 2768  | and 2769 now included in 2770  |                           |                           |
| 2770  | Glass, plain, not colored (gross weight):  |                           |                           |
|       | Of any size, not exceeding 4 mm. in thickness, without bevel; exceeding 4 mm. in thickness and not exceeding 80 cm. in length, without bevel.....kilo. | 0 25                      | 30                        |
| 2771  | The same, with bevel.....kilo.   | 0 50                      | 30                        |
| 2772  | Plain, of any shape and size, colored, including dilled, figured or painted, grooved, muslin or engraved.....kilo.                                     | 0 30                      | 30                        |
| 2773  | Glass, concave or convex.....kilo.   | 0 80                      | 30                        |
| 2774  | For watches or spectacles, including packing.....kilo.   | 8 00                      | 30                        |
| 2775  | Prepared for photographs and films (g. w.).....kilo.   | 0 70                      | 30                        |
| 2776  | Beams, pillars, joists, and other similar pieces, iron or steel unions or couplings specially manufactured for construction purposes, kilo.            | 0 10                      | 10                        |
| 2777  | Vinegar, concentrated; weight, including receptacles.....kilo.   | 0 80                      | 25                        |
| 2777b | Common, in glass receptacles (g. w.) (specific duty).....doz.  | 3 50                      | 3 00                      |
| 2777c | In other receptacles (g. w.).....kilo.   | 0 10                      | 35                        |
| 2778  | Visors, including packing, as follows:   |                           |                           |
|       | Of pasteboard, varnished, or oilcloth with pasteboard core.....kilo.   | 3 00                      | 40                        |
| 2779  | Of leather.....kilo.   | 3 00                      | 40                        |
| 2780  | Of bone, rubber, hard rubber or composition.....kilo.  | 4 00                      | 40                        |
| 2781  | Of tortoise-shell, ivory, or mother-of-pearl.....kilo.   | 80 00                     | 40                        |
| 2782  | Paraguayan tea (g. w.).....kilo.   | 0 40                      | 35                        |
| 2783  | Gypsum, common, impure, in lumps or powder (g. w.).....kilo.   | 0 04                      | 30                        |
| 2784  | The same, pure, for dentists, including packing.....kilo.  | 0 30                      | 30                        |
| 2785  | Anvils, of iron or steel, for artisans (g. w.).....kilo.   | 0 20                      | free                      |
| 2786  | Jute, raw (g. w.).....kilo.  | 0 10                      | 30                        |
| 2787  | Zinc, in bars or ingots.....kilo.  | 0 20                      | free                      |
| 2788  | In sheets or plates.....kilo.  | 0 20                      | 25                        |
| 2789  | Snnae, for tanning or dyeing (g. w.).....kilo.   | 0 14                      | 30                        |

## BEVERAGES.

|       |  |       |       |
|-------|--|-------|-------|
| 2790  | Aguarientes or spirits, such as dry anisette, cognac, geneva, kirsch, rum, gin, whisky and all other unsweetened alcoholic drinks or liquors, in common bottles (specific duty).....doz. | 12 00 | 9 00  |
| 2790b | The same, in other receptacles (specific duty).....doz.  | 0 80  | 0 80  |
|       | Cane brandy and grape brandy, not exceeding 20°, in any kind of receptacle, subject to Government monopoly.  |       |       |
| 2790c | Asinthe (specific duty).....doz.   | 20 00 | 50 00 |
| 2791  | Waters, mineral, natural or artificial, such as Apollinaris, Yura, Seltzer, Vichy and aerated waters, lemonade, ginger ale, or other like, in bottles or flasks (g. w.).....kilo.        | 0 10  | 30    |
| 2792  | Alcohol of all kinds of more than 20°, subject to Government monopoly  |       |       |
| 2793  | Bitters in stoneware, faience or glass receptacles (g. w.) (specific duty).....kilo.   | 1 00  | 0 75  |
| 2794  | Bear, cider and chicha, in common bottles, (specific duty).....doz.  | 7 00  | 4 00  |
| 2795  | Chlor or chica, in other receptacles (specific duty).....litre   | 0 56  | 0 25  |

(a) According to appraisement.

## TARIFF.

## BOLIVIA.

| No. 1. RIFF.   |  |                           |                           | No. 2.  |                               |   |                           | No. 3.  |                               |   |                           |      |
|--|--|---------------------------|---------------------------|---|-------------------------------|---|---------------------------|---|-------------------------------|---|---------------------------|------|
| No.  | Goods.   | Valuation.<br>Bolivianos. | Amount<br>pay-<br>able %. | No.   | Goods.                        | Valuation.<br>Bolivianos.                       | Amount<br>pay-<br>able %. | No.   | Goods.                        | Valuation.<br>Bolivianos.                       | Amount<br>pay-<br>able %. |      |
| 1796   | Sweet liquors, cassia and cordials, such as<br>Chartreuse, Curacao, Cacao, Benedictine &c.<br>in common bottles (specific duty) .....  | doz.                      | 24 00                     | 10 00   | 2585                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 60 00   | 2585                          | Camphor, bromide .....                          | "                         | 5 60 |
| 1797   | In other receptacles of crystal or ornamented ..   | (a)                       | 50                        | 50  | 2586                          | Essence .....                                   | "                         | 1 60  | 2586                          | Essence .....                                   | "                         | 1 80 |
| 1798   | Wines, as follows :<br>Champagne and other sparkling wines, in<br>common bottles (specific duty) .....   | doz.                      | 50 00                     | 15 00   | 2587                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 3 20  | 2587                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 1 30 |
| 1798B  | Asi and other red wines of the same description,<br>in common bottles (specific duty) .....  | doz.                      | 40 60                     | 10 00   | 2588                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 2 50  | 2588                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 6 40 |
| 1799   | Generous wines, or imitations thereof, such as<br>Burgundy, claret, red or white, Cyprus,<br>Cherry, Madeira, port, Frontignan, Pajarete,<br>Malaga, Malaga, Muscatel, Poiré Jimenez,<br>Peralta &c. in common bottles (specific duty)<br>doz. | doz.                      | 24 00                     | 7 20  | 2589                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 0 20  | 2589                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 3 20 |
| 1800   | The same, in other receptacles (specific duty)<br>litre  | litre                     | 2 00                      | 0 60  | 2590                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 60 00   | 2590                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 1 30 |
| 1801   | White, such as : Barsac, Marsala, Rhine,<br>Gnave, Sauterne, Vernouille, and other not<br>specified, and imitations thereof, in common<br>bottles (specific duty) .....  | doz.                      | 24 00                     | 7 20  | 2591                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 4 80  | 2591                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 0 65 |
| 1802   | The same, in other receptacles (specific duty)<br>litre  | litre                     | 2 00                      | 0 60  | 2592                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 0 55  | 2592                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 1 30 |
| 1803   | Clarets of all kinds, such as Bordeaux &c. in<br>common bottles (specific duty) .....  | doz.                      | 18 00                     | 6 00  | 2593                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 1 00  | 2593                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 1 00 |
| 1804   | The same, in other receptacles (specific duty)<br>litre  | litre                     | 1 50                      | 0 50  | 2594                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 0 15  | 2594                          | Alkaloids, not specified, and their salts ..... | kilo.                     | 0 55 |
| NOTE.—When <i>aguardientes</i> or spirits, beer,<br>liquors, wines &c. are imported in half,<br>quarter, or eighth bottles, the bottles shall be<br>appraised proportionately according to their<br>marked. By a common bottle is meant the<br>bottle which by its shape and capacity has<br>been adopted by commercial usage as current<br>or standard for receptacles of the different<br>kinds of liquors as indicated by the following<br>scale : Absinthe, Vermouth, sweetened<br>liquors from 75 up to 100 centilitres; <i>Aguardiente</i><br>liquors from 75 up to 100 centilitres; <i>Aguardiente</i><br>liquors from 75 up to 100 centilitres; <i>Aguardiente</i><br>liquors from 75 up to 100 centilitres. |  |                           |                           | DRUGS AND CHEMICAL PRODUCTS.                        |                               |   |                           | DRUGS AND CHEMICAL PRODUCTS.                        |                               |   |                           |      |
| NOTE.—At the end of each article marked thus † should be read<br>"weight including receptacles."   |  |                           |                           | Articles marked thus * pay 30 % on their valuation. |                               |   |                           | Articles marked thus * pay 30 % on their valuation. |                               |   |                           |      |
| No.  | Goods.   | Valuation.<br>Bolivianos. |                           | No.   | Goods.                        | Valuation.<br>Bolivianos.                       |                           | No.   | Goods.                        | Valuation.<br>Bolivianos.                       |                           |      |
| 1805   | Oils (g. w.) .....   | kilo.                     | 0 80                      | 2595  | Hydrochloric (g. w.) .....    | "   | 0 30                      | 2595  | Hydrochloric (g. w.) .....    | "   | 0 30                      |      |
| 1806   | Almond .....   | "                         | 0 80                      | 2596  | Liquid, volatile alkali ..... | "   | 0 30                      | 2596  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1807   | Peppery .....  | "                         | 0 50                      | 2597  | Liquid, volatile alkali ..... | "   | 0 30                      | 2597  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1808   | Cod liver .....  | "                         | 2 00                      | 2598  | Liquid, volatile alkali ..... | "   | 0 30                      | 2598  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1809   | with iron or other substances .....  | "                         | 0 80                      | 2599  | Liquid, volatile alkali ..... | "   | 0 30                      | 2599  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1810   | Cale or juniper .....  | "                         | 0 80                      | 2600  | Liquid, volatile alkali ..... | "   | 0 30                      | 2600  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1811   | Hemp .....   | "                         | 0 50                      | 2601  | Liquid, volatile alkali ..... | "   | 0 30                      | 2601  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1812   | Clove or sesame .....  | "                         | 0 80                      | 2602  | Liquid, volatile alkali ..... | "   | 0 30                      | 2602  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1813   | Croton tiglium .....   | "                         | 6 40                      | 2603  | Liquid, volatile alkali ..... | "   | 0 30                      | 2603  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1814   | Fern, etherized .....  | "                         | 0 80                      | 2604  | Liquid, volatile alkali ..... | "   | 0 30                      | 2604  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1815   | Laurel .....   | "                         | 1 00                      | 2605  | Liquid, volatile alkali ..... | "   | 0 30                      | 2605  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1816   | Vaseline .....   | "                         | 2 60                      | 2606  | Liquid, volatile alkali ..... | "   | 0 30                      | 2606  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1817   | Medicinal, not specified .....   | "                         | 5 30                      | 2607  | Liquid, volatile alkali ..... | "   | 0 30                      | 2607  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1818   | Nutmeg butter .....  | "                         | 1 20                      | 2608  | Liquid, volatile alkali ..... | "   | 0 30                      | 2608  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1819   | Acetanilid .....   | "                         | 3 30                      | 2609  | Liquid, volatile alkali ..... | "   | 0 30                      | 2609  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1820   | Acetone .....  | "                         | 1 20                      | 2610  | Liquid, volatile alkali ..... | "   | 0 30                      | 2610  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1821   | Acetophenone .....   | "                         | 1 30                      | 2611  | Liquid, volatile alkali ..... | "   | 0 30                      | 2611  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1822   | Alces .....  | "                         | 1 30                      | 2612  | Liquid, volatile alkali ..... | "   | 0 30                      | 2612  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1823   | Acids (see No. 2538) .....   | "                         | 0 50                      | 2613  | Liquid, volatile alkali ..... | "   | 0 30                      | 2613  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1824   | Acetic or white arsenic .....  | "                         | 0 40                      | 2614  | Liquid, volatile alkali ..... | "   | 0 30                      | 2614  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1825   | Boric, crystallized or in powder .....   | "                         | 0 10                      | 2615  | Liquid, volatile alkali ..... | "   | 0 30                      | 2615  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1826   | Carbonic or phenic, crystallized .....   | "                         | 0 10                      | 2616  | Liquid, volatile alkali ..... | "   | 0 30                      | 2616  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1827   | Crude, liquid (g. w.) .....  | "                         | 2 00                      | 2617  | Liquid, volatile alkali ..... | "   | 0 30                      | 2617  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1828   | Carbolic, in capsules, including acid and alkali<br>liquid carbonic acid .....   | kilo.                     | 2 25                      | 2618  | Liquid, volatile alkali ..... | "   | 0 30                      | 2618  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1828B  | for industrial uses, in cylinders<br>(net weight) .....  | kilo.                     | 1 60                      | 2619  | Liquid, volatile alkali ..... | "   | 0 30                      | 2619  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1829   | Chloric .....  | "                         | 1 60                      | 2620  | Liquid, volatile alkali ..... | "   | 0 30                      | 2620  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1830   | Hydrochloric or muriatic, crude or pure (g. w.) ..   | "                         | 2 40                      | 2621  | Liquid, volatile alkali ..... | "   | 0 30                      | 2621  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1831   | Hydrofluoric or fluoric .....  | "                         | 2 40                      | 2622  | Liquid, volatile alkali ..... | "   | 0 30                      | 2622  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1832   | Phosphoric, liquid .....   | "                         | 0 80                      | 2623  | Liquid, volatile alkali ..... | "   | 0 30                      | 2623  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1833   | Cancelled .....  | "                         | 0 30                      | 2624  | Liquid, volatile alkali ..... | "   | 0 30                      | 2624  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1834   | Nitric, crude or pure (g. w.) .....  | "                         | 0 30                      | 2625  | Liquid, volatile alkali ..... | "   | 0 30                      | 2625  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1835   | Not specified .....  | "                         | 0 30                      | 2626  | Liquid, volatile alkali ..... | "   | 0 30                      | 2626  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1836   | Oleic, impure; including packing .....   | "                         | 0 30                      | 2627  | Liquid, volatile alkali ..... | "   | 0 30                      | 2627  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1837   | Oxalic, impure .....   | "                         | 0 30                      | 2628  | Liquid, volatile alkali ..... | "   | 0 30                      | 2628  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1838   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 15                      | 2629  | Liquid, volatile alkali ..... | "   | 0 30                      | 2629  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1839   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 1 20                      | 2630  | Liquid, volatile alkali ..... | "   | 0 30                      | 2630  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1840   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 1 60                      | 2631  | Liquid, volatile alkali ..... | "   | 0 30                      | 2631  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1841   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 2 40                      | 2632  | Liquid, volatile alkali ..... | "   | 0 30                      | 2632  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1842   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2633  | Liquid, volatile alkali ..... | "   | 0 30                      | 2633  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1843   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2634  | Liquid, volatile alkali ..... | "   | 0 30                      | 2634  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1844   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2635  | Liquid, volatile alkali ..... | "   | 0 30                      | 2635  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1845   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2636  | Liquid, volatile alkali ..... | "   | 0 30                      | 2636  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1846   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2637  | Liquid, volatile alkali ..... | "   | 0 30                      | 2637  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1847   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2638  | Liquid, volatile alkali ..... | "   | 0 30                      | 2638  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1848   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2639  | Liquid, volatile alkali ..... | "   | 0 30                      | 2639  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1849   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2640  | Liquid, volatile alkali ..... | "   | 0 30                      | 2640  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1850   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2641  | Liquid, volatile alkali ..... | "   | 0 30                      | 2641  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1851   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2642  | Liquid, volatile alkali ..... | "   | 0 30                      | 2642  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1852   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2643  | Liquid, volatile alkali ..... | "   | 0 30                      | 2643  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1853   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2644  | Liquid, volatile alkali ..... | "   | 0 30                      | 2644  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1854   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2645  | Liquid, volatile alkali ..... | "   | 0 30                      | 2645  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1855   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2646  | Liquid, volatile alkali ..... | "   | 0 30                      | 2646  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1856   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2647  | Liquid, volatile alkali ..... | "   | 0 30                      | 2647  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1857   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2648  | Liquid, volatile alkali ..... | "   | 0 30                      | 2648  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1858   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2649  | Liquid, volatile alkali ..... | "   | 0 30                      | 2649  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1859   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2650  | Liquid, volatile alkali ..... | "   | 0 30                      | 2650  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1860   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2651  | Liquid, volatile alkali ..... | "   | 0 30                      | 2651  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1861   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2652  | Liquid, volatile alkali ..... | "   | 0 30                      | 2652  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1862   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2653  | Liquid, volatile alkali ..... | "   | 0 30                      | 2653  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1863   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2654  | Liquid, volatile alkali ..... | "   | 0 30                      | 2654  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1864   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2655  | Liquid, volatile alkali ..... | "   | 0 30                      | 2655  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1865   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2656  | Liquid, volatile alkali ..... | "   | 0 30                      | 2656  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1866   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2657  | Liquid, volatile alkali ..... | "   | 0 30                      | 2657  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1867   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2658  | Liquid, volatile alkali ..... | "   | 0 30                      | 2658  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1868   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2659  | Liquid, volatile alkali ..... | "   | 0 30                      | 2659  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1869   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2660  | Liquid, volatile alkali ..... | "   | 0 30                      | 2660  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1870   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2661  | Liquid, volatile alkali ..... | "   | 0 30                      | 2661  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1871   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2662  | Liquid, volatile alkali ..... | "   | 0 30                      | 2662  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1872   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2663  | Liquid, volatile alkali ..... | "   | 0 30                      | 2663  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1873   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2664  | Liquid, volatile alkali ..... | "   | 0 30                      | 2664  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1874   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2665  | Liquid, volatile alkali ..... | "   | 0 30                      | 2665  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1875   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2666  | Liquid, volatile alkali ..... | "   | 0 30                      | 2666  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1876   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2667  | Liquid, volatile alkali ..... | "   | 0 30                      | 2667  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1877   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2668  | Liquid, volatile alkali ..... | "   | 0 30                      | 2668  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1878   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2669  | Liquid, volatile alkali ..... | "   | 0 30                      | 2669  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1879   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2670  | Liquid, volatile alkali ..... | "   | 0 30                      | 2670  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1880   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2671  | Liquid, volatile alkali ..... | "   | 0 30                      | 2671  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1881   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2672  | Liquid, volatile alkali ..... | "   | 0 30                      | 2672  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1882   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2673  | Liquid, volatile alkali ..... | "   | 0 30                      | 2673  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1883   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2674  | Liquid, volatile alkali ..... | "   | 0 30                      | 2674  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1884   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2675  | Liquid, volatile alkali ..... | "   | 0 30                      | 2675  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1885   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2676  | Liquid, volatile alkali ..... | "   | 0 30                      | 2676  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1886   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2677  | Liquid, volatile alkali ..... | "   | 0 30                      | 2677  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1887   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2678  | Liquid, volatile alkali ..... | "   | 0 30                      | 2678  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1888   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2679  | Liquid, volatile alkali ..... | "   | 0 30                      | 2679  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1889   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2680  | Liquid, volatile alkali ..... | "   | 0 30                      | 2680  | Liquid, volatile alkali ..... | "   | 0 30                      |      |
| 1890   | * Camphor, acetate, crystallized, in wood vinegar, crude (g. w.) &c. kilo.   | kilo.                     | 0 30                      | 2681  | Liquid, volatile alkali ..... | "   | 0 30                      | 2681  |                               |   |                           |      |

E.—When *aguardientes* or spirits, beer, &c., wines &c. are imported in half, or eighth bottles, the bottles shall be used proportionately according to their capacity.

By a common bottle is meant the bottle which by its shape and capacity has been adopted by commercial usage as current standard for receptacles of the different kinds of liquors as indicated by the following list:

Absinthe, Vermouth, sweetened spirits from 75 up to 100 centilitres; *Aguardientes* or spirits, wines, beer, from 60 up to 75 centilitres.

## DRUGS AND CHEMICAL PRODUCTS

At the end of each article marked thus † should be read "Receptacles." †

Articles marked thus \* pay 30 % on their valuation

(a) According to appraisement.



## DRUGS AND CHEMICAL PRODUCTS—continued.

| Nos. | Goods.   | Valuation,<br>Bolivians. | Nos. | Goods.  | Valuation,<br>Bolivians. |
|------|--|--------------------------|------|---|--------------------------|
| 2959 | †Mars, Molsheim, or Nancy balls (tartrate of potash and iron) .....  | 1 30                     | 3051 | †Pure sulphate .....  | 1 60                     |
| 2960 | Armoniac bold, Dr. Albert's, including packing .....   | 20 00                    | 3052 | Unacidified sulphate or blue vitriol (g. w.) .....  | 0 23                     |
|      | Medicine chests, homoeopathic, containing flasks or small tubes from 30 to 70 mm. high, and from 8 to 22 mm. diameter, measured on the outside; boxes, cases, or cabinets, containing up to: |                          | 3053 | †Sulphide .....   | 2 00                     |
| 2961 | 24 remedies .....  | 2 40                     | 3054 | †Salts, n. s. m. .....  | 00 00                    |
| 2962 | 40 remedies .....  | 4 80                     | 3055 | Cocaine and its salts .....   | 00 00                    |
| 2963 | 72 .....   | 12 00                    | 3056 | Codéine and its salts .....   | 3 20                     |
| 2964 | 100 .....  | 20 00                    | 3057 | †Collodion for medicinal and photographic purposes .....  | 2 40                     |
| 2965 | 140 .....  | 20 00                    | 3058 | Colophony, whole .....  | 3 20                     |
| 2966 | With allopathic remedies for domestic use .....  | 20 00                    |      | in powder .....   | 3 20                     |
| 2967 | Bromaline .....  | 20 00                    | 3060 | Medicinal preservatives (see Bismarck, No. 3086).   |                          |
| 2968 | †Bromine .....   | 4 80                     | 3061 | Jayne's counter-irritant, or the like (g. w.) .....   | 1 00                     |
| 2969 | †Bromazone .....   | 4 80                     |      | Quassia mugs .....  | 4 80                     |
| 2970 | Bromopyrine .....  | 60 00                    |      | Coralline (see Corsican moss, No. 3335) .....   |                          |
| 2971 | †Bongies, Reimold's, and like kinds, including packing .....   | 6 00                     | 3062 | †Ergot of rye .....   | 1 30                     |
| 2972 | †Butyl-chloral .....   | 12 00                    | 3063 | †Mercurial barks, n. s. m., in powder (g. w.) .....   | 0 70                     |
| 2973 | †Calcium, metallic, and its salts .....  | 11 00                    | 3064 | †The same, n. s. m., in powder (g. w.) .....  | 0 50                     |
| 2974 | †Calcine and its salts .....   | 16 00                    |      | Cream, soluble (see Pure arseniate of potash, No. 3411), Cream of tartar (see Bitartrate of potash, No. 3417).  |                          |
| 2975 | †Chloride or hypochlorite of lime (g. w.) .....  | 0 08                     | 3065 | †Creoline .....   | 0 65                     |
| 2976 | †Lime, solid .....   | 1 00                     | 3066 | †Creosote, carbonate of, or creosotal .....   | 20 00                    |
| 2977 | Calcium, bisulphite, solid or liquid (g. w.) .....   | 0 30                     | 3067 | †Vegetable or mineral .....   | 1 60                     |
| 2978 | †Carbonate or prepared or precipitated chalk (g. w.) .....   | 0 20                     | 3068 | †Chalk, mineral or mercerial, with lime .....   | 2 40                     |
| 2979 | †Hydrochlorophosphatic .....   | 4 80                     | 3069 | †Soda, crystals (see No. 3501) .....  |                          |
| 2980 | †Chloride, common, for industrial use .....  | 0 08                     | 3070 | †Chloron-chloral or butyl-chloral .....   | 12 00                    |
| 2981 | †Chl. white, pure crystallized or calcined .....   | 0 40                     | 3071 | Quassine .....  | 60 00                    |
| 2982 | †Phosphoric .....  | 1 00                     | 3072 | †Harts' horn, calcinated, including packing .....   | 0 20                     |
| 2983 | †Hypophosphite .....   | 6 40                     | 3073 | in diluents, including packing .....  | 32 00                    |
| 2984 | †Lactate .....   | 4 00                     | 3074 | †Commarrin .....  | 0 30                     |
| 2985 | †Lactophosphate, crystallized .....  | 3 20                     | 3075 | †Cureuma root in powder (g. w.) .....   | 0 15                     |
| 2986 | †Oxide, or pure quicklime .....  | 0 65                     | 3076 | †Depilatories, including packing .....  | 4 80                     |
| 2987 | †Permanganate .....  | 25 00                    | 3077 | †Digitaline .....   | 20 00                    |
| 2988 | †Salts not specified .....   | 1 60                     | 3078 | †Dilutefloxiquinoline .....   | 10 00                    |
| 2989 | †Iodide .....  | 3 20                     | 3079 | †Diuretic .....   | 60 00                    |
| 2990 | Calomel (see Mercury Chloride No. 3316) .....  | 20 00                    | 3080 | †Dinoline and compounds thereof .....   | 60 00                    |
| 2991 | Cantharides, whole or powdered, including packing .....  | 3 20                     | 3081 | †Elixenium .....  | 16 00                    |
| 2992 | †Cassia fistula .....  | 0 30                     | 3082 | †Elatine, or tar water .....  | 32 00                    |
| 2993 | Cancelled .....  |                          | 3083 | †Electuaries, or medicinal preservatives and .....  | 0 65                     |
| 2994 | Cancelled .....  |                          | 3084 | †Elixir .....   | 1 30                     |
|      | Capsules for oral, or beverage and medicinal purposes, in boxes or small flasks, including packing, as follows:  |                          | 3085 | †Medicinal elixirs (g. w.) .....  | 1 30                     |
| 2995 | Of sulphate of quinine .....   | 15 00                    |      | Emetics (see Potash and antimony) .....   | 60 00                    |
| 2996 | The same of other alkaloids .....  | 15 00                    | 3086 | Emetine .....   | 60 00                    |
| 2997 | The foregoing in cans or bottles, to be sold by weight .....   | 25 00                    | 3089 | †Plasters, medicinal, cloth, paper, or leather, with or without tin, including packing .....  | 4 00                     |
| 2998 | Medicinal, n. s. m., in boxes or bottles .....   | 4 80                     |      | Cod-liver oil emulsion shall be appraised as compound cod-liver oil .....   |                          |
| 2999 | The same, in bottles or cans, to be sold by weight, and those of relative, empty, for holding medicine .....   | 6 40                     | 3090 | †Ergotine, Boujean's .....  | 11 20                    |
| 3000 | For preparing aerated beverages .....  | 3 00                     | 3091 | The same, dialyzed .....  | 32 00                    |
| 3001 | †Carbon sulphide .....   | 24 00                    | 3092 | Ergotinine .....  | 32 00                    |
| 3002 | †Carbide of calcium (g. w.) .....  | 0 25                     | 3093 | †Ergotamine, in powder .....  | 12 00                    |
| 3003 | †Cardanum, in powder .....   | 4 80                     | 3094 | †The same, whole .....  | 9 60                     |
| 3004 | †The same, in lumps .....  | 3 20                     |      | †Essences and extracts of wine, of grapes, and all essences destined for the manufacture of liquors (except aised essence provided it does not exceed 1 kilo), kilo ..... | 80 00                    |
| 3005 | †Castoreum, dry or in powder .....   | 0 00                     |      |   |                          |
| 3006 | †Catuities, including packing .....  | 4 00                     |      |   |                          |
| 3007 | †Catechu, aromatic, or other similar capsules for chewing, including packing .....   | 4 80                     |      |   |                          |
| 3008 | Catgut for sewing wounds, including packing .....  | 4 80                     | 3096 | Essence of almond .....   | 32 00                    |
| 3009 | Helibore, white, in powder (g. w.) .....   | 0 72                     | 3097 | of angelica .....   | 32 00                    |
| 3010 | †Zinc oxide, see Soda, carbonate, calcined (No. 3501) .....  | 2 00                     | 3098 | of anise .....  | 6 40                     |
| 3011 | †Cerium .....  | 2 40                     | 3099 | of orange flower .....  | 10 80                    |
| 3012 | †Zinc, acetate .....   | 4 80                     | 3100 | of sweet cane .....   | 12 80                    |
| 3013 | †Bromide .....   | 1 30                     | 3101 | of cardamom .....   | 104 00                   |
| 3014 | †Pure carbonate of .....   | 1 30                     | 3102 | of citron .....   | 12 80                    |
| 3015 | †Iupure (g. w.) .....  | 0 15                     | 3103 | of coriander .....  | 12 80                    |
| 3016 | †Cranile .....   | 9 60                     | 3104 | of fruits, not specially mentioned and fruit ether for ice cream, for smoking, and for aerated water .....  | 3 20                     |
| 3017 | †Chloride, melted or crystallized .....  | 1 00                     |      |   |                          |
| 3018 | †Craunited .....   | 0 80                     | 3105 | of wintergreen .....  | 12 80                    |
| 3019 | †Phosphate .....   | 4 80                     | 3106 | of geranium .....   | 12 80                    |
| 3020 | †Phosphide .....   | 9 60                     | 3107 | of heliotrope .....   | 32 00                    |
| 3021 | †Oxide, impure (g. w.) .....   | 0 15                     | 3108 | of hyssop .....   | 32 00                    |
| 3022 | †The same, refined .....   | 1 00                     | 3109 | of jasmine .....  | 32 00                    |
| 3023 | †Permanganate .....  | 20 00                    | 3110 | of cherry laurel .....  | 12 80                    |
| 3024 | †Pure, distilled .....   | 2 40                     | 3111 | of lavender .....   | 12 80                    |
| 3025 | †Salicylate .....  | 12 00                    | 3112 | of eucalypt .....   | 32 00                    |
| 3026 | Sulphate (g. w.) .....   | 1 60                     | 3113 | of matice .....   | 104 00                   |
| 3027 | †Sulphopentate .....   | 6 40                     | 3114 | of marjoram .....   | 32 00                    |
| 3028 | †Salts, n. s. m. .....   | 3 20                     | 3115 | of mirbane .....  | 12 80                    |
| 3029 | †Tannate .....   | 6 40                     | 3116 | of mirbane .....  | 0 65                     |
| 3030 | †Valerianate .....   | 3 20                     | 3117 | of mustard .....  | 12 80                    |
| 3031 | †Chloral, hydrous .....  | 4 80                     |      | performed for toilet (see Perfumery) .....  |                          |
| 3032 | Chlorose or glycerol .....   | 60 00                    | 3118 | of wild marjoram .....  | 12 80                    |
| 3033 | Chloroline in small flasks, including packing .....  | 3 20                     | 3119 | of patchouli .....  | 32 00                    |
| 3034 | †Chlorophyl, in a dry or liquid state .....  | 3 20                     | 3120 | of palm rose .....  | 12 80                    |
| 3035 | †Chloroform .....  | 3 20                     | 3121 | of pimento .....  | 32 00                    |
| 3036 | Chloride of sodium, in bottles, disinfecting or Labarraque liquor (g. w.) .....  | 0 45                     | 3122 | of peppermint .....   | 24 00                    |
| 3037 | †Cobalt, crystallized acetate of .....   | 22 00                    | 3123 | of rose .....   | 12 80                    |
| 3038 | †Crystallized chloride .....   | 4 80                     | 3124 | of rue .....  | 12 80                    |
| 3039 | †Nitrate .....   | 9 60                     | 3125 | of sage .....   | 12 80                    |
| 3040 | †Black or grey oxide .....   | 2 80                     | 3126 | of sandal .....   | 12 80                    |
| 3041 | †Sulphate .....  | 12 80                    | 3127 | of thyme .....  | 12 80                    |
| 3042 | †Copper, acetate or verdigris .....  | 0 50                     | 3128 | of valerian .....   | 12 80                    |
| 3043 | †The same, crystallized, pure .....  | 2 40                     | 3129 | of violet .....   | 32 00                    |
| 3044 | †Arsenite .....  | 3 20                     |      | (See No. 3095) .....  |                          |
| 3045 | †Carbonate .....   | 1 60                     | 3131 | Essence and extract "marvellous" in small bottles, including packing .....  | 1 60                     |
| 3046 | †Chloride, pure .....  | 4 00                     | 3132 | †The same, medicinal (n. s. m.) .....   | 6 40                     |
| 3047 | †Oxichloride .....   | 1 60                     | 3133 | Essence .....   | 60 00                    |
| 3048 | †Black oxide .....   | 1 60                     | 3134 | Fluorine (g. w.) .....  | 0 10                     |
| 3049 | †Pure oxide .....  | 4 80                     |      | The same, heavy (see Hydrate of barite, &c.) .....  |                          |
| 3050 | †Ammoniacal sulphate .....   | 2 40                     |      | Sweet spirits of nitre (see Nitric ether) .....   |                          |

(a) According to appraisement.

|      | Goods.   | Valuation.<br>Bolivianos. | Nos. | Goods.  | Valuation.<br>Bolivianos. |
|------|--|---------------------------|------|---|---------------------------|
|      | Strontium: weight, including receptacle, as follows:     |                           |      |   |                           |
| 39   | Bromide .....  | 3 20                      | 3235 | Magnetic oxide or lodestone .....                             | 0 65                      |
| 40   | Carbonate .....  | 0 65                      | 3234 | Nicotinic acid .....  | 11 20                     |
| 41   | Chlorate .....   | 4 80                      | 3235 | Pyrolignite (g. w.) .....                                     | 0 12                      |
| 42   | Lactate .....  | 0 36                      | 3236 | †Saccharate .....   | 1 00                      |
| 43   | Nitrate .....  | 0 36                      | 3237 | †Succinate .....  | 2 00                      |
| 44   | Oxalate .....  | 0 30                      | 3238 | †Ammoniacal sulphate .....                                    | 0 05                      |
| 45   | Sulphate .....   | 12 80                     | 3239 | Commercial sulphate, impure, or copperas (g. w.) ..           | 0 40                      |
| 46   | Iodide .....   |                           | 3240 | †Sulphate .....   | 0 15                      |
|      | Ether: weight, including receptacles, as follows:        |                           | 3241 | †Sulphide .....   | 3 20                      |
| 47   | Acetic .....   | 0 80                      | 3242 | †Compounds, n.s.m. ....                                       | 3 20                      |
| 48   | Boric .....  | 1 60                      | 3243 | †Tannate .....  | 3 20                      |
| 49   | Chloric or hydrochloric .....                            | 12 80                     | 3244 | †Iodide .....   | 12 80                     |
| 50   | Chloric .....  | 32 00                     |      | Lint, antiseptic, or with medicinal preparation for           |                           |
| 51   | Nitric or sweet spirits of nitre .....                   | 0 80                      | 3246 | wounds, including packing .....                               | 1 60                      |
| 52   | Sulphuric .....  | 1 00                      |      | wounds, including packing .....                               | 1 60                      |
|      | Ethyl: weight, including receptacles, as follows:        |                           |      |   |                           |
| 153  | Bromide .....  | 3 20                      | 3247 | Thread, of silk, for sewing wounds, including packing ..      | 24 00                     |
| 154  | †Fluoride .....  | 20 00                     | 3248 | Hiosciamine and its compounds .....                           | 60 00                     |
| 155  | Iodide .....   | 16 00                     | 3249 | Hypnotic .....  | 32 00                     |
| 156  | Eucalypt .....   | 60 00                     | 3250 | Hypnotic, or acetate of phenol .....                          | 4 00                      |
| 157  | †Eucalyptol .....  | 3 20                      | 3251 | †Hypophosphite of lime .....                                  | 0 50                      |
| 158  | Enphorina .....  | 25 00                     | 3252 | Leaves, medicinal, not specially mentioned, whole (g. w.) ..  | 0 70                      |
| 159  | Enquinine .....  | 60 00                     |      | in powder (g. w.) .....                                       |                           |
| 160  | Euphorin .....   | 32 00                     | 3254 | Oilcloth for wounds, with or without silk, including          |                           |
| 161  | Evonyline .....  | 60 00                     |      | packing .....   | 9 60                      |
| 162  | Expectorant, Jayne's, or other similar (g. w.) ..        | 1 30                      | 3256 | Antikiller .....  | 24 00                     |
| 163  | †Extract of ipecac, heavy .....                          | 14 00                     | 3255 | †Ichthyol, or albuminate of ichthyol .....                    | 16 00                     |
| 164  | †Extract of ipecac, dry, including packing .....         | 24 00                     | 3256 | †Ichthyol .....   | 0 30                      |
| 165  | †Of opium and kava-kava, heavy .....                     | 1 60                      | 3257 | Incense (g. w.) .....   |                           |
| 166  | Liquorice solid, with packing .....                      | 0 80                      | 3258 | Ink, Indian, in powder, in small boxes, including packing     |                           |
| 167  | Liquid, or sarsaparilla, "Bristol," or other marks, in   |                           |      | .....   | 9 60                      |
| 168  | flasks or bottles (g. w.) .....                          | 0 80                      | 3259 | Injections, medicinal, excluding hypodermic (g. w.) ..        | 1 30                      |
| 169  | †Not specified, solid .....                              | 9 60                      | 3260 | ..... hypodermic, including packing .....                     | 6 00                      |
| 170  | The same, liquid (g. w.) .....                           | 1 30                      | 3261 | Irritant .....  | 1 60                      |
| 171  | †Acetated phenol (see No. 3386) .....                    | 4 80                      | 3262 | Soap, curative, Reuter's, including packing .....             | 1 60                      |
| 172  | †Phenacetine .....                                       | 9 60                      | 3263 | ..... of carbolic acid, sulphur &c. with or without per-      |                           |
| 173  | †Phenazon .....  | 60 00                     |      | fume, including packing .....                                 | 1 60                      |
| 174  | Phenol, and its compounds .....                          | 1 80                      | 3264 | Jellies, medicinal (see Electuaries) .....                    | 1 30                      |
| 175  | Phenol, Bohen's, and of other makers, in flasks, includ- |                           | 3265 | Syrup, medicinal, in flasks or bottles (g. w.) .....          |                           |
|      | ing packing .....  | 1 80                      |      | Juice, dry, of papaya (see Papayatine) .....                  | 2 40                      |
| 176  | Phenophthalatin .....                                    | 60 00                     | 3266 | †Kamala .....   | 60 00                     |
| 177  | Ferriferine and ferropine .....                          | 1 30                      | 3267 | Keratin .....   |                           |
| 178  | †Fetol .....   | 7 20                      |      | Kermes, mineral (see Oxide of antimony, red sulphate)         |                           |
| 179  | †Fetol, for plasters, or sponges .....                   | 0 80                      | 3267 | Kosso, including packing .....                                | 3 20                      |
| 180  | Formalin .....   | 16 00                     | 3268 | †Lactophenine .....   | 28 00                     |
| 181  | Phosphate, iron, liquid, called "Leras," in bottles, in- |                           | 3269 | †Lactophenine .....   | 16 00                     |
|      | cluding packing .....                                    | 2 40                      | 3270 | †Lactophenine, in threads, whole or in powder .....           | 2 40                      |
| 3183 | Phosphorus, red, amorphous, and white, in sticks, in-    |                           | 3271 | Lanoline, including packing .....                             | 9 60                      |
|      | cluding packing .....                                    | 3 20                      | 3272 | Cones, menthol, including packing .....                       | 32 00                     |
| 3184 | Prout, solid, including packing .....                    | 3 20                      | 3273 | †Leptandrine .....  | 1 60                      |
| 3185 | Gauze, for wounds, antiseptic or not, with or without    |                           | 3274 | Licopodium, including packing .....                           | 12 00                     |
|      | medicinal preparation, including packing .....           | 2 00                      | 3275 | Liquors, alcoholic, medicinal, in common bottles contain-     |                           |
| 3186 | Cressotol glycerine, in bottles, including packing ..    | 1 60                      |      | ing up to 75 centilitres (specific duty, 8.00) .....          | 1 20                      |
| 3187 | †Pure glycerine .....                                    | 15 00                     | 3276 | ..... in other packages (specific duty, 8.00) .....           | 1 20                      |
| 3188 | Glycerine .....  | 3 20                      | 3277 | Liniment, Genuas's, Elliman's embrocation, and other          |                           |
|      | cluding packing .....                                    | 2 00                      |      | similar brands, in flasks or bottles (g. w.) .....            | 1 30                      |
| 3189 | Arabic, powder .....                                     | 1 20                      | 3278 | Lichen (g. w.) .....  | 0 15                      |
| 3190 | ..... lumps .....  | 0 80                      | 3279 | †Lysol .....  | 16 00                     |
| 3191 | †Aetchn, powder .....                                    | 1 40                      | 3280 | Lithium and its salts .....                                   | 3 20                      |
| 3192 | ..... in lumps .....                                     | 9 60                      | 3281 | .....   | free                      |
| 3193 | Jalap .....  | 2 40                      | 3282 | Grasshopper killer .....                                      | 2 40                      |
| 3194 | Not specified, in powder .....                           | 1 60                      | 3283 | †Maca, or nutmeg flower .....                                 | 3 60                      |
| 3195 | ..... lumps .....  | 32 00                     | 3284 | Calcinated, including packing .....                           | 0 65                      |
| 3196 | ..... drops, or cacodolate of soda or solution .....     | 32 00                     | 3285 | Carbonate (g. w.) .....                                       | 1 30                      |
| 3197 | ..... Japanese, and odontalgic drops, in small flasks,   |                           | 3286 | Citrate, including packing .....                              | 0 30                      |
|      | also drops not specially mentioned, including packing    |                           | 3287 | †Reined chloric .....   | 4 10                      |
|      | .....  |                           | 3288 | ..... for industrial purposes (g. w.) .....                   | 0 80                      |
| 3198 | †Guanarum or pauhinia .....                              | 9 60                      | 3289 | †Of heavy, and imitations thereof, in small flasks ..         | 16 00                     |
| 3199 | †Guayacol, crystallized .....                            | 24 00                     | 3290 | †Phosphate .....  | 16 00                     |
| 3200 | ..... liquid .....                                       | 9 60                      | 3291 | †Glycerophosphate .....                                       | 0 80                      |
| 3201 | ..... not specially mentioned .....                      | 60 00                     | 3292 | †Liquid, in small flasks .....                                | 0 03                      |
| 3202 | Beans, Calabar or Tonka, whole or in powder .....        | 1 40                      | 3293 | Sulphate, English salts (g. w.) .....                         | 0 16                      |
| 3203 | ..... of St. Ignatius, whole or in powder .....          | 20 00                     | 3294 | ..... of magnesium, a.s.m. ....                               | 0 32                      |
| 3204 | Heliotropine, including packing .....                    | 4 80                      | 3295 | Valerianate, including all receptacles .....                  | 32 00                     |
| 3205 | Hemalumine, including packing .....                      | 25 00                     | 3296 | †Mercurin, metallic, in threads, baols or powder .....        | 2 40                      |
| 3206 | †Hemoglobine .....                                       | 12 80                     | 3297 | †Maitine, or distaste .....                                   | 0 80                      |
| 3207 | .....  | 12 80                     | 3298 | Mamma, purified, in flasks, including packing .....           | 0 80                      |
| 3208 | .....  | 12 80                     | 3299 | ..... including packing .....                                 | 4 80                      |
| 3209 | .....  | 60 00                     | 3300 | †Mangues, acetate of .....                                    | 0 50                      |
| 3210 | Hydrastine and hydrastinine, and their compounds ..      | 60 00                     | 3301 | †Borate .....   | 0 50                      |
| 3211 | Hydrate of aniline, or hydrated aniline .....            | 0 05                      | 3302 | †Carbonte .....   | 0 10                      |
| 3212 | Hydrochloride of lime (g. w.) .....                      | 21 00                     | 3303 | †Peroxide (g. w.) .....                                       | 0 30                      |
| 3213 | Hydroquinone .....                                       | 8 00                      | 3304 | Commercial phosphate for industrial purposes (g. w.) ..       | 2 40                      |
| 3214 | Hydroxylamine, hydrochloric .....                        | 20 00                     | 3305 | Mannite, including packing .....                              | 1 60                      |
|      | Iron: weight, including receptacles, as follows:         |                           | 3306 | Butter, cocoa .....   | 3 80                      |
| 3216 | Arsenite .....   | 6 10                      | 3307 | ..... of nutmeg (see No. 2818) .....                          | 3 80                      |
| 3217 | Bromide or sequitromide .....                            | 0 80                      | 3308 | ..... of mercurial mass for pills .....                       | 16 00                     |
| 3218 | Carbonate .....  | 2 00                      | 3309 | †Cynogloss, in paste or powder .....                          | 2 40                      |
| 3219 | Citrate and ammoniacal citrate .....                     | 1 60                      | 3310 | Davis' painkiller, including packing .....                    | 4 80                      |
| 3220 | Chloride or chlorhydrate .....                           | 1 60                      | 3311 | Medicinal preparations, granulated, in small boxes or flasks, |                           |
| 3221 | ..... in powder or reined to hydrogen .....              | 1 60                      |      | neurosis, kola Astier &c. including packing .....             | 3 20                      |
| 3222 | Phosphate .....  | 20 00                     | 3312 | The same, granulated, to be sold by weight, including         |                           |
| 3223 | Glycerophosphate .....                                   | 20 00                     |      | packing .....   | 9 60                      |
| 3224 | Hypophosphite .....                                      | 20 00                     |      |   |                           |
| 3225 | Iron and strychnine citrate .....                        | 9 60                      |      | Mercury: weight, including receptacles, as follows:           |                           |
| 3226 | Sodaphosphate and pyrophosphate .....                    | 5 20                      |      | .....   | 3 80                      |
| 3227 | Lactate .....  | 1 30                      |      | .....   | 3 80                      |
| 3228 | Lactophosphate .....                                     | 2 40                      |      | .....   | 2 40                      |
| 3229 | Liquid, of Bravais .....                                 | 8 00                      |      | .....   | 3 80                      |
| 3230 | Oxalate .....  | 1 60                      |      | .....   | 3 80                      |
| 3231 | Black oxide of martial ethiop .....                      | 1 60                      |      | .....   | 3 80                      |
|      |  |                           |      | .....   | 16 00                     |
|      |  |                           |      | .....   | 32 99                     |

## DRUGS AND CHEMICAL PRODUCTS continued.

| No.  | Goods.  | Valuation,<br>Bolivian. | Nos.  | Goods.  | Valuation,<br>Bolivian. |
|------|---|-------------------------|-------|---|-------------------------|
| 3324 | Sulphate and black sulphate.....kilo.   | 3 30                    | 3413  | †Refined arsenite.....kilo.   | 1 60                    |
| 3325 | Salts, n. s. m.....   | 11 20                   | 3414  | †Bicarbonate.....   | 0 40                    |
| 3326 | Tannate.....  | 9 60                    | 3415  | †Bichromate.....  | 0 75                    |
| 3327 | Mercuric of sugar with santaline, including packing.....  | 1 00                    | 3416  | †Bismuthate.....  | 0 35                    |
| 3328 | Methylene for denaturing alcohol (g. w.).....   | 0 30                    | 3417  | †Bisulphate.....  | 1 00                    |
| 3329 | Methyl salicylate.....  | 16 00                   | 3418  | †Borotartate, or soluble cream.....   | 2 20                    |
| 3330 | Methyl.....   | 32 00                   | 3419  | †Bromide.....   | 0 25                    |
| 3331 | Nigraniline.....  | 60 00                   | 3420  | Carbonate, impure, or perbashi (g. w.).....   | 2 40                    |
| 3332 | Nitrol.....   | 21 00                   | 3421  | †Carbonate, pure.....   | 1 30                    |
| 3333 | Norpinine and its compounds.....  | 60 00                   | 3422  | †Caustic, refined.....  | 2 00                    |
| 3334 | Flies, Mithu, including packing.....  | 3 20                    | 3423  | †Cyanide.....   | 0 80                    |
| 3335 | †Moss, Corsica or coralline.....  | 0 55                    | 3423b | Potassium cyanide, impure, in packages of not less than 50 kilos (g. w.).....kilo.                          | 0 80                    |
| 3336 | Naphthalene, commercial, in powder, flakes or balls (g. w.).....kilo.   | 0 15                    | 3424  | Citrate, including packing.....   | 1 30                    |
| 3337 | „„„chemically pure (g. w.).....   | 0 30                    | 3425  | Chlorate, pure or impure (g. w.).....   | 0 40                    |
| 3338 | †Naphthol.....  | 1 30                    | 3426  | †Chloroplatinate.....   | 0 65                    |
| 3339 | †Naphtholate of bismuth.....  | 20 00                   | 3427  | Chloride, impure, for fertilizing purposes (g. w.).....   | 0 12                    |
| 3340 | Narcotine.....  | 60 00                   | 3428  | †„„„pure.....   | 1 00                    |
| 3341 | Nicotine.....   | 60 00                   | 3429  | †Chromate.....  | 0 60                    |
| 3342 | Snow of antimony (see White oxide of antimony).....   | 9 60                    | 3430  | †Ferrieyanide and ferrocyanide.....   | 2 00                    |
| 3342 | †Nickel, crystallized acetate.....  | 6 40                    | 3431  | †Fluoride.....  | 9 60                    |
| 3343 | †Crystallized chloride.....   | 1 60                    | 3432  | †Phosphate.....   | 2 40                    |
| 3344 | †Sulphate.....  | 0 50                    | 3433  | †Glycerophosphate.....  | 12 80                   |
| 3345 | †Ammonical sulphate.....  | 60 00                   | 3434  | †Gypsum, white.....   | 4 30                    |
| 3346 | Nirvaline.....  | 30 00                   | 3435  | †Antimony, impure or medic.....   | 1 60                    |
| 3347 | †Nitrate of silver, melted or crystallized, or lunar caustic.....kilo.  | 30 00                   | 3436  | †Manganate.....   | 2 40                    |
| 3348 | Gall nuts, whole, including packing.....  | 0 55                    | 3437  | Common nitrate for industrial purposes (g. w.).....   | 0 12                    |
| 3349 | „„„in powder or ground, including packing.....  | 0 65                    | 3438  | †Refined nitrate, or Prunella salt, or mineral crystal.....   | 0 65                    |
| 3350 | Nux vomica, whole, including packing.....   | 0 65                    | 3439  | †Nitrite.....   | 2 40                    |
| 3351 | „„„in powder, including packing.....  | 1 00                    | 3440  | †Oxalate, acid, or sorrel salt.....   | 1 00                    |
| 3352 | Nitrosee (see Aluminates).....  | 1 00                    | 3441  | †Neutral or free oxalate.....   | 0 55                    |
| 3352 | Wafers, for medicine or containing medicine, including packing.....kilo.  | 4 80                    | 3442  | †Permanganate.....  | 0 06                    |
| 3353 | Opium, in.....  | 11 20                   | 3443  | Liquid silicate (g. w.).....  | 0 06                    |
| 3354 | „„„in powder.....   | 15 00                   | 3444  | Solid silicate (g. w.).....   | 0 10                    |
| 3355 | Opodeldoe, including packing.....   | 0 80                    | 3445  | †Sulphate.....  | 0 45                    |
| 3356 | Archel, liquid or in paste, including packing.....  | 0 65                    | 3446  | †Sulphocyanide.....   | 3 20                    |
| 3357 | „„„in powder.....   | 1 00                    | 3447  | †Sulphide.....  | 0 60                    |
| 3358 | Oreoline and its compounds.....   | 60 00                   | 3448  | †Tartate of potash and soda, or Seignet salt.....   | 0 65                    |
| 3359 | Orphol.....   | 30 00                   | 3449  | †Neutral tartrate.....  | 2 00                    |
| 3360 | Gold, pure.....gramme   | 0 80                    | 3450  | †Valerianate.....   | 20 00                   |
| 3361 | „„„and chloride sodium.....   | 0 50                    | 3451  | †Iodide.....  | 11 20                   |
| 3362 | Orpiment (see Yellow arsenic).....  | 60 00                   | 3452  | Potassium, metallic.....  | 60 00                   |
| 3363 | Oxide of cerium.....  | 25 00                   | 3453  | Radway's Ready Relief, including packing.....   | 1 30                    |
| 3364 | Oxygen in steel cylinders (g. w.).....  | 1 35                    | 3454  | †Propylamine or trimethylamine.....   | 16 00                   |
| 3365 | Flagiano syrup, in small flasks, including packing.....   | 3 20                    | 3455  | †Purcarol.....  | 60 00                   |
| 3366 | †Pancrein.....  | 0 60                    | 3456  | Quinine and compound thereof.....   | 22 00                   |
| 3367 | Papain, including packing.....  | 2 40                    | 3457  | †Quinoline and its compounds.....   | 11 20                   |
| 3368 | Papaine.....  | 60 00                   | 3458  | †Quinase, in powder.....  | 8 00                    |
| 3369 | Papaotone or dry juice of papaya.....   | 60 00                   | 3459  | Roots, ipecacuanha, whole, including packing.....   | 8 00                    |
| 3370 | †Paraldehyde.....   | 6 40                    | 3460  | „„„„„powder.....  | 12 00                   |
| 3371 | Pastes: altham, Helen, gun, &c., sold by weight, including packing.....kilo.  | 1 60                    | 3461  | Milkwort or seneca, whole, including packing.....   | 3 20                    |
| 3372 | The same, medicinal, in small boxes or flasks, including packing.....kilo.  | 2 50                    | 3462  | „„„in powder, including packing.....  | 3 80                    |
| 3373 | Pastilles, aromatic, for the mouth, including packing.....  | 4 80                    | 3463  | Medical, n. s. m., whole (g. w.).....   | 0 50                    |
| 3374 | „„„medicinal, to be sold by weight, including packing.....kilo.   | 1 60                    | 3464  | „„„n. s. m., in powder (g. w.).....   | 0 70                    |
| 3375 | „„„or aromatic sticks for fumigating, and Armenian paper, including packing.....kilo.                                   | 1 60                    | 3465  | Corn protectors, including packing.....   | 16 00                   |
| 3376 | „„„for hypodermic injections, including packing.....  | 1 60                    | 3466  | †Resorcine.....   | 6 40                    |
| 3377 | „„„tablets and compressed pieces, for medical purposes, n. s. m., in small boxes or flasks, including packing.....kilo. | 2 50                    | 3467  | †Resorcinol.....  | 20 00                   |
| 3378 | Paulinia (see Garana).....  | 1 30                    | 3468  | Salap, whole or in powder.....  | 2 40                    |
| 3379 | Pectin, crystallized, granulated or in cakes.....   | 25 00                   | 3469  | Salts, of mineral, natural, or artificial waters, for bathing and internal use, including packing.....kilo. | 1 30                    |
| 3380 | †Peptide.....   | 6 40                    | 3470  | Effervescent, of magnesia, potash, lithia &c. n. s. m., including packing.....kilo.                         | 1 30                    |
| 3381 | †Peptone and peptonates, with starch or milk sugar.....   | 6 40                    | 3471  | †Salcin.....  | 16 00                   |
| 3382 | †Peptones, dry or in pastes.....  | 14 40                   | 3472  | †Salicylic.....   | 16 00                   |
| 3383 | „„„of iron Robin, in flasks, including packing.....   | 8 00                    | 3473  | †Salophene.....   | 60 00                   |
| 3384 | †Peroxide of hydrogen, or oxygenated water (g. w.).....   | 0 30                    | 3474  | †Salo.....  | 4 80                    |
| 3385 | †Phenol, caustic, including packing.....  | 1 30                    | 3475  | †Sandal, white or yellow, whole or in powder.....   | 1 60                    |
| 3386 | †Magnete (see Iron or magnetic oxide).....  | 1 30                    | 3476  | Dragon's blood (see No. 2367).....  | 48 00                   |
| 3387 | Blue vitriol (see Copper sulphate, unrefined).....  | 12 80                   | 3477  | †Santonine.....   | 9 60                    |
| 3388 | Medicinal combs and granules, to be sold by weight, including packing.....kilo.   | 16 00                   | 3478  | †Sparid rye.....  | 3 80                    |
| 3389 | Fill tiles, with bronze or iron color and marble or water slabs.....each  | 8 00                    | 3479  | Seeds, medicinal, n. s. m., whole (g. w.).....  | 0 50                    |
| 3390 | Pilocarpine and its compounds.....  | 60 00                   | 3480  | „„„in powder (g. w.).....   | 0 70                    |
| 3391 | †Piperonal.....   | 60 00                   | 3482  | Serum, antiphlogistic, antipeptic, and the like, including packing.....kilo.                                | 4 80                    |
| 3392 | †Pyridine.....  | 20 00                   | 3483  | Sidonal.....  | 60 00                   |
| 3393 | †Pyrosoline.....  | 6 40                    | 3484  | Stagnium, including packing.....  | 2 20                    |
| 3394 | Platinum and its compounds, n. s. m., including packing.....gramme  | 9 60                    | 3485  | †Soda, acetate of.....  | 0 30                    |
| 3395 | Lead, acetate, leaf sugar (g. w.).....  | 0 30                    | 3486  | †Arsenite.....  | 0 45                    |
| 3396 | †Pure acetate.....  | 0 65                    | 3487  | †Arsenite.....  | 1 60                    |
| 3397 | †Pure carbonate (g. w.).....  | 0 15                    | 3488  | †Benzate.....   | 2 40                    |
| 3398 | †Pure carbonate.....  | 1 60                    | 3489  | Commercial bicarbonate, or for industrial purposes (g. w.).....kilo.  | 0 08                    |
| 3399 | †Chloride.....  | 0 50                    | 3490  | †Pure bicarbonate.....  | 0 30                    |
| 3400 | †Iodide.....  | 11 20                   | 3491  | †Dicarbonate.....   | 0 30                    |
| 3401 | †Podophiline.....   | 20 00                   | 3492  | †Bisulphate.....  | 1 30                    |
| 3402 | „„„Powders, disinfecting, carbolic or creolin, including packing.....kilo.  | 0 50                    | 3493  | †Bisulphite.....  | 0 05                    |
| 3403 | †For killing insects, including packing.....  | 0 30                    | 3494  | †Calcinated borate.....   | 0 60                    |
| 3404 | †Pepsin.....  | 0 30                    | 3495  | Common borate, borax in powder (g. w.).....   | 0 30                    |
| 3405 | †Pomades, Farnier's, for the eyes.....  | 9 60                    | 3496  | „„„same, whole (g. w.).....   | 3 80                    |
| 3406 | „„„and medicinal ointments, n. s. m., including packing.....  | 2 80                    | 3497  | †The same, pure, refined, melted.....   | 3 20                    |
| 3407 | †Potash, acetate of.....  | 0 80                    | 3498  | †Bromide.....   | 3 20                    |
| 3408 | †Arsenate and bisarsenate, used in fine arts.....   | 0 45                    | 3499  | Cacodilate.....   | 60 00                   |
| 3409 | †Pure arsenate.....   | 2 00                    | 3500  | †Carbolate.....   | 2 00                    |
| 3410 | „„„Calcinated carbonate (soda ash), crystallized carbonate (soda crystal) (g. w.).....kilo.                             | 0 04                    | 3501  | „„„Calcinated carbonate (soda ash), crystallized carbonate (soda crystal) (g. w.).....kilo.                 | 0 04                    |
| 3411 | †Pure carbonate.....  | 0 20                    | 3502  | Ordinary impure caustic (g. w.).....  | 0 10                    |
| 3412 | „„„Refined caustic.....   | 0 65                    | 3503  | †Cyanide.....   | 1 60                    |
| 3413 | „„„Cyanide.....   | 25 60                   | 3504  | †Cyanamide.....   | 0 30                    |
| 3414 | „„„Chlorate.....  | 0 30                    | 3505  | †Chlorate.....  | 0 30                    |
| 3415 | „„„Crystallized pure chloride.....  | 0 80                    | 3506  | †Chloride.....  | 1 60                    |
| 3416 | „„„Chloride.....  | 0 12                    | 3507  | †Phosphate.....   | 0 12                    |
| 3417 | „„„Glycerophosphate.....  | 12 80                   | 3508  | †Glycerophosphate.....  | 12 80                   |
| 3418 | „„„Hyg. phosphate.....  | 4 80                    | 3509  | „„„Hyg. phosphate.....  | 4 80                    |



R.IFF.]

| Goods.   |  | Valuation,<br>Bolivianos, | Goods.   |  | Valuation,<br>Bolivianos, | Duty |
|--|--|---------------------------|--|--|---------------------------|------|
| †Hypsulphite .....   |  | free                      | exportation of which is prohibited under                           |  |                           |      |
| †Lactate .....   |  | 6 40                      | penalty of forfeiture.   |  |                           |      |
| †Refined nitrate .....   |  | 1 60                      | 2.—VEGETABLE PRODUCTS.   |  |                           |      |
| †Nitrite .....   |  | 2 50                      | 6 Fine gum "Para" or "Mollendo" which are                          |  |                           |      |
| †Oxalate .....   |  | 0 65                      | exported through the Custom-houses of La                           |  |                           |      |
| †Permanganate .....  |  | 1 30                      | Paz, Oruro, Yacuiba, Puerto Suarez, San                            |  |                           | 5 ½  |
| Purgative or refreshing, including packing .....               |  | 2 40                      | Matias, Cobiya and Abuna .....                                     |  | —                         | 3 ½  |
| †Salicylate .....  |  | 0 96                      | Common gum, seramby or rubber .....                                |  | —                         | 10 ½ |
| Liquid salicylate (g. w.) .....                                |  | 3 50                      | 7 Fine "Para" gum exported through the                             |  | —                         | 10 ½ |
| †The same, pure .....  |  | 0 10                      | Custom-houses of Villa-Elia and Guayama-                           |  |                           |      |
| solid, in powder (g. w.) .....                                 |  | 0 03                      | merin .....  |  |                           |      |
| Sulphate, or Glauber salts (g. w.) .....                       |  | 0 25                      | Common gum, seramby or rubber .....                                |  |                           |      |
| †Pure sulphate .....   |  | 0 12                      | NOTE.—The export duty on gum is not                                |  |                           |      |
| †Sulphite .....  |  | 3 20                      | levied in a uniform manner, the valuation                          |  |                           |      |
| †Sulphocarbonate .....   |  | 1 30                      | depending on fluctuations of prices in                             |  |                           |      |
| †Sulfovinate .....   |  | 0 80                      | London; these prices are taken for fixing                          |  |                           |      |
| †Sulforesinate .....   |  | 0 10                      | from time to time the official valuation                           |  |                           |      |
| Sulphide, impure (g. w.) .....                                 |  | 2 10                      | upon which the percentage is reckoned,                             |  |                           |      |
| †, pure .....  |  | 2 00                      | after deducting expenses of production.                            |  |                           |      |
| †Tartrate .....  |  | 12 80                     | In the Custom-houses of the North-West                             |  |                           |      |
| †Iodide .....  |  | 12 80                     | and East, Administrators are authorised,                           |  |                           |      |
| †Sodium, metallic .....  |  | 20 00                     | in conformity with Article 476 of the                              |  |                           |      |
| †Ergotized rye, in small flasks, including packing .....       |  | 2 00                      | Customs Regulations, to fix said official                          |  |                           |      |
| †Nitroglycerin or trynitine .....                              |  | 1 30                      | valuation, and in the Custom-houses of                             |  |                           |      |
| Medicinal, in water (g. w.) .....                              |  | 60 00                     | the West and South this will be incumbent                          |  |                           |      |
| Socodol, and preparations thereof .....                        |  | 0 50                      | upon the Director General of Customs.                              |  |                           |      |
| †Serums, anti-diphtheric, antistreptococic, and in general     |  | 10 00                     | According to the quotations for the                                |  |                           |      |
| all serums destined to combat epidemics .....                  |  | free                      | second fortnight of April, the Director                            |  |                           |      |
| †Sulphonal .....   |  | 9 60                      | General fixed the following valuations,                            |  |                           |      |
| Supportives, medicinal, including packing .....                |  | 60 00                     | which are to be applied, until further                             |  |                           |      |
| Sulphate of soda and (in general) salts used in metallurgy     |  | 24 00                     | notice, in the Custom-houses of La Paz,                            |  |                           |      |
| Court packing for wounds, of linen or gutta-percha, includ-    |  | 6 40                      | Oruro and Yacuiba:   |  |                           |      |
| ing packing .....  |  | 0 24                      | Fine gum, per kilog. Bs. 3.50 at the rate                          |  |                           |      |
| Taline and compounds thereof .....                             |  | 24 00                     | of 8 ½ %   |  |                           |      |
| Tanabine, or albuminous tannate .....                          |  | 8 00                      | Common gum, per kilog. Bs. 2.00 at the                             |  |                           |      |
| Tamar Indian, including packing .....                          |  | 32 00                     | rate of 8 ½ %.   |  |                           |      |
| Tamarind (g. w.) .....   |  | 8 00                      | No figures have yet been published                                 |  |                           |      |
| Tannates of albumen .....                                      |  | 1 30                      | respecting the valuations adopted in the                           |  |                           |      |
| Tannin, pure (see Tannic acid) .....                           |  | 8 80                      | other Custom-houses, which are contin-                             |  |                           |      |
| Tannique .....   |  | 3 20                      | ually varying between Bs. 5.00 and Bs. 3.00                        |  |                           |      |
| †Tannasform .....  |  | 2 00                      | per kilog., according to the London qua-                           |  |                           |      |
| Tea, medicinal, including packing .....                        |  | 2 50                      | tations.   |  |                           |      |
| †Oiled cloth, including packing .....                          |  | 60 00                     | 3.—MINERAL PRODUCTS.   |  |                           |      |
| Emplastic or spandrap cloth, including packing .....           |  | 2 00                      | 8 Tin Ore ("barilla").—Basis: Metrical quintal. Law of November 13 |  | Bs.                       |      |
| †Terpin .....  |  | 2 50                      | 1912:  |  | 2 00                      |      |
| †Terpinol .....  |  | 0 35                      | When the Straits ton is quoted under £100, per metrical quintal    |  | 2 20                      |      |
| Fuller's earth, including packing .....                        |  | 12 80                     | over £100 and up to £110 .....                                     |  | 2 85                      |      |
| †Thymol .....  |  | 25 00                     | " 110 " 120 .....  |  | 3 50                      |      |
| Tinctures, medicinal (g. w.) .....                             |  | 1 30                      | " 120 " 130 .....  |  | 4 15                      |      |
| Tonga, antineuralgic specific, including packing .....         |  | 1 00                      | " 130 " 140 .....  |  | 5 45                      |      |
| Tonic, Jay's emulsion, or the like, including packing .....    |  | 0 65                      | " 140 " 150 .....  |  | 6 10                      |      |
| †Litmus, including packing .....                               |  | 6 40                      | " 150 " 160 .....  |  | 6 75                      |      |
| *Venetian transparent turpentine, and of other origins         |  | 60 00                     | " 160 " 170 .....  |  | 7 40                      |      |
| (g. w.) .....  |  | 32 00                     | " 170 " 180 .....  |  | 8 05                      |      |
| Theriac, including packing .....                               |  | 25 00                     | " 180 " 190 .....  |  | 9 35                      |      |
| †Trional .....   |  | 20 00                     | " 190 " 200 .....  |  | 10 00                     |      |
| Catgut for sewing wounds (see Catgut)                          |  | 9 60                      | " 200 " 210 .....  |  | 10 65                     |      |
| Ointments, medicinal (see Pomades)                             |  | 25 00                     | " 210 " 220 .....  |  | 11 30                     |      |
| Uranium acetate .....  |  | 20 00                     | " 220 " 230 .....  |  | 11 95                     |      |
| Nitrate of uranium .....                                       |  | 60 00                     | " 230 " 240 .....  |  | 12 60                     |      |
| †Urea .....  |  | 60 00                     | " 240 " 250 .....  |  | 13 25                     |      |
| Urethane .....   |  | 4 80                      | " 250 " 260 .....  |  | 13 90                     |      |
| Vanillin .....   |  | 2 40                      | " 260 " 270 .....  |  | 14 55                     |      |
| Valoid .....   |  | 2 00                      | " 270 " 280 .....  |  | 15 20                     |      |
| †Vasogene, containing medicinal substances, including          |  | 6 40                      | " 280 " 290 .....  |  | 15 85                     |      |
| packing .....  |  | 2 00                      | " 290 " 300 .....  |  | 16 50                     |      |
| 72 " pure, including packing .....                             |  | 6 40                      | " 300 " .....  |  | 17 15                     |      |
| 73 Bandages, cloth, for wounds, including packing .....        |  | 60 00                     | " 240 " 250 .....  |  | 17 80                     |      |
| 74 " of metal or morocco leather for seton, includ-            |  | 1 60                      | " 250 " 260 .....  |  | 18 45                     |      |
| ing packing .....  |  | 13 00                     | " 260 " 270 .....  |  | 19 10                     |      |
| 76 Veratrin, medicinal, n. s. m., in common bottles containing |  | 22 00                     | " 270 " 280 .....  |  | 19 75                     |      |
| up to 75 centilitres (specific duty, 8.00) .....               |  | 16 00                     | " 280 " 290 .....  |  | 20 40                     |      |
| 77 " medicinal, n. s. m., in other receptacles (specific       |  | 0 65                      | " 290 " 300 .....  |  | 21 05                     |      |
| duty, 0.60) .....  |  | 1 00                      | " 300 " .....  |  | 21 70                     |      |
| 78 Le Roy's emetics, including packing .....                   |  | 2 40                      | " 240 " 250 .....  |  | 22 35                     |      |
| 79 Punk, agaric, including packing .....                       |  | 1 60                      | " 250 " 260 .....  |  | 23 00                     |      |
| 80 Iodine, pure .....  |  | 13 00                     | " 260 " 270 .....  |  | 23 65                     |      |
| 81 " trichloride .....   |  | 22 00                     | " 270 " 280 .....  |  | 24 30                     |      |
| 82 Iodoform .....  |  | 16 00                     | " 280 " 290 .....  |  | 24 95                     |      |
| 83 Iodol .....   |  | 60 00                     | " 290 " 300 .....  |  | 25 60                     |      |
| 84 Iodolucide .....  |  | 38 00                     | " 300 " .....  |  | 26 25                     |      |
| 85 Iodopyrine .....  |  | 16 00                     | " 240 " 250 .....  |  | 26 90                     |      |
| 86 Iodoform .....  |  | 0 65                      | " 250 " 260 .....  |  | 27 55                     |      |
| 87 †Xyrol .....  |  |                           | " 260 " 270 .....  |  | 28 20                     |      |

NOTE.—All articles included in the present section that are not subject to the payment of specific duties shall pay 30% on their respective valuations, with the exception of the following, which are to pay 10%: upure lime, carbolic or phenic acid, chloride or hypochlorite of lime, agents of sulphate of quinine, hydrochloride of lime, bichromate of potash, quinine and its compounds, and nitrite of soda.

#### ORDINANCE OF MAY 2, 1913, RELATING TO THE EXPORT TARIFF.

| Tariff of Export duties on dutiable Bolivian products. |  | Valuation,<br>Bolivianos, | Duty. |
|--|--|---------------------------|-------|
| Goods.   |  |                           |       |
| 1.—ANIMAL PRODUCTS.                                    |  |                           |       |
| 1 Hides of neat cattle, dried or salted .....          |  | 0 80                      | 10 ½  |
| 2 Sheep skins .....                                    |  | 0 20                      | 4 ½   |
| 3 Goat skins .....                                     |  | 0 60                      | 4 ½   |
| 4 Alpaca skins .....                                   |  | 2 00                      | 4 ½   |
| 5 Hides and skins, other kinds .....                   |  | According to appraisement | 4 ½   |

NOTE.—The item "Hides and skins, other kinds" does not include chinchilla skins, and vicuña skins and wool, the

| 10 Bisquit Bars.—Basis: Metrical quintal. Law of November 13, 1912: |  | Bs.   |  |
|---|--|-------|--|
| When the price per ton is from £220 to £230, per metrical quintal   |  | 10 00 |  |
| " over £230 and up to £240 .....                                    |  | 11 00 |  |
| " 240 " 250 .....   |  | 11 50 |  |
| " 250 " 260 .....   |  | 12 00 |  |
| " 260 " 270 .....   |  | 12 50 |  |
| " 270 " 280 .....   |  | 13 00 |  |
| " 280 " 290 .....   |  | 13 50 |  |
| " 290 " 300 .....   |  | 14 00 |  |
| " 300 " .....   |  | 14 50 |  |
| " 240 " 250 .....   |  | 15 00 |  |
| " 250 " 260 .....   |  | 15 50 |  |
| " 260 " 270 .....   |  | 16 00 |  |







| Nos.                                    |  | Nos.  |                          | Nos.                           |                              |
|---|--|---|--------------------------|--------------------------------|------------------------------|
| Balls                                   | 1033, 1031   | Iodine  | 705                      | Pastry                         | 99                           |
| Drawings                                | 694  | Iodoform  | 250                      | Peas                           | 70                           |
| Drugs                                   | 176-327  | Iron, and manufactures of                             | 250                      | Pearls                         | 389, 696, 702, 711           |
| Drums, roasting                         | 1020   |   |                          | Pegs                           | 133                          |
| Dusters, feather                        | 14   | Ivory and manufactures of                             | 703-757, 1000            | Peucalia                       | 686, 700                     |
| Dynamite and other explosives           | 1014   | Jasper, and manufactures of                           | 618                      | Pens                           | 666, 750                     |
| Earths, colouring                       | 168-170, 172   | Jewellery   | 666, 667, 674, 701, 702  | Paper                          | 275                          |
| Eggs                                    | 61   |   | 719, 1033, 1062          | Peptide                        | 282                          |
| Elasterium                              | 226  | Juices, fruit   | 134                      | Pepitone                       | 275                          |
| Elmix                                   | 227  | Jute, and manufactures of                             | 628-566                  | Perambulators                  | 401                          |
| Elmox                                   | 626, 1064  | Kernies   | 151                      | Perfumery                      | 164                          |
| Engines                                 | 1008   | Keys  | 229, 798                 | Permanamates                   | 283                          |
| Enamelettes                             | 667, 684   | Knives  | 357, 793                 | Phosphates                     | 283                          |
| Erasers                                 | 795  | Lac colours   | 162                      | Phosphorus                     | 286                          |
| Essences, artificial                    | 118  | Lace  | 468, 519, 561, 592, 681  | Photographs                    | 768                          |
| Ethers                                  | 231  | Lacres  | 439, 486, 532, 571, 1033 | Pimento                        | 604                          |
| Extracts                                | 232, 233   | Lactates  | 253                      | Pins                           | 118                          |
| Fans                                    | 16, 84, 371, 417, 1033, 1057   | Ladlers   | 363                      | Pipes                          | 688, 710                     |
| Feathers                                | 6, 18  | Lamps   | 695, 1045, 1056          | Plants, tobacco                | 756                          |
| Felt                                    | 508  | Lard  | 52                       | Plaster of Paris               | 1036                         |
| Files                                   | 1007   | Lasts, shoemakers'                                    | 744                      | Plate                          | 628                          |
| Filters                                 | 620, 638   | Lathes  | 734, 752                 | Plates                         | 667                          |
| Fire-extinguishers                      | 986, 998   | Laurel leaves   | 1021                     | Plates, engraving &c.          | 682                          |
| Fireworks                               | 1051   | Lead and its alloys, and manufactures of              | 116                      | Platinum, and manufactures of  | 668                          |
| Flax, and manufactures of               | 528-566  | Leather, and manufactures of                          | 700-702                  | Poles, carriage                | 17                           |
| Flowers, artificial                     | 1018   | Leaves &c. for medicine and dyeing                    | 114                      | Porcelain                      | 614-650                      |
| Fodder                                  | 112  | Leggings  | 125                      | Porphyry, and manufactures of  | 604                          |
| Forks                                   | 357  | Lines   | 623                      | Postiches                      | 1042                         |
| Forks, carriage                         | 807  | Linsed  | 105                      | Potassium                      | 769                          |
| Frames                                  | 374, 1028, 1046  | Liquours  | 130, 227                 | Potatoes                       | 106                          |
| Fruits                                  | 90, 91   | Liquore   | 119                      | Powder horns                   | 108                          |
| Furs                                    | 5  | Locomotives   | 677, 687, 725, 738       | Powders                        | 165, 293, 1067               |
| Furniture                               | 333, 338, 541, 543, 545, 346, 351, 353, 334, 358, 359, 361, 367-370, 372, 383-385, 398, 400, 404, 405, 407, 673, 678, 679, 717, 726, 727, 717, 706, 1029 | "Louça" (faience, porcelain &c.), and manufactures of | 644-650                  | Presses                        | 1006, 1009, 1014, 1015       |
| Gaiters                                 | 45   | Mace  | 114                      | Prints                         | 604                          |
| Gallnuts                                | 165  | Machines  | 879-1023                 | Pulleys                        | 373, 753, 1044               |
| Galloons                                | 438, 486, 532, 571, 1033   | Mauks   | 1058                     | Pumps &c.                      | 986                          |
| Games                                   | 1037, 1063   | Manners   | 132                      | Razors                         | 755                          |
| Garlic                                  | 104  | Maps  | 695                      | Rosins                         | 754                          |
| Ginger-ale                              | 124  | Marble, and manufactures of                           | 616                      | Retorts                        | 950                          |
| Girths                                  | 35, 418, 501, 517  | Marshmallow   | 119                      | Ribbons                        | 439, 441, 497, 540, 586, 617 |
| Glassware                               | 651-665  | Masks   | 1059                     | Roads, lightning               | 696, 702                     |
| Gloves                                  | 40, 417, 461, 511, 554, 573  | Mats and wood for                                     | 1060, 1065               | Roads for medicine, dyeing &c. | 713                          |
| Glue                                    | 55   | Mats and matting                                      | 419, 428, 1033           | Rosaries                       | 1033                         |
| Glycerine                               | 212  | Mattresses &c.  | 10, 423                  | Saddles                        | 485, 713                     |
| Gold, and manufactures of               | 666  | Meat  | 124                      | Safes                          | 723                          |
| Grapnels                                | 996  | Meat  | 124                      | Salticrutes                    | 105, 114, 119                |
| Guano                                   | 57   | Medals  | 666, 667, 694            | Salts                          | 301                          |
| Guas                                    | 129  | Mercury   | 766                      | Salves                         | 219                          |
| Gum cotton                              | 185  | Metallic shos   | 1071                     | Saltin                         | 229                          |
| Gunsstuffs' wares                       | 772-791  | Metalloids and miscellaneous metals                   | 758-771                  | Santouin                       | 300                          |
| Gutta-percha, manufactures of           | 1033   | Milk  | 758-771                  | Sauces                         | 1061                         |
| Gypsum, and manufactures of             | 628  | Milk sugar  | 85                       | Saws                           | 1019                         |
| Hair, human, and manufactures of        | 2, 8   | Mills   | 195                      | Scabes                         | 983                          |
| Hackelchiefs                            | 446, 499, 542, 579   | Mirrors   | 1010                     | Scissors                       | 797                          |
| Handles                                 | 352, 752   | Moss  | 390, 1048                | Scratch brushes                | 780                          |
| Harness                                 | 26, 29, 33, 34, 36, 39, 44, 77   | Mother-of-pearl, and manufactures of                  | 114                      | Screens                        | 21, 1070                     |
| Hats                                    | 8, 31, 355, 403, 421, 447, 509, 543, 580, 603  | Mutres of   | 70, 79, 81, 84, 89       | Screws                         | 376, 749                     |
| Headstres                               | 441, 493   | Mushrooms   | 111                      | Seals                          | 1018                         |
| Heels, wooden for boots and shoes       | 389a   | Musk  | 138                      | Scawled                        | 413                          |
| Hemp, and manufactures of               | 528-566  | Nails   | 698, 702, 732, 731       | Shades (blinds)                | 291, 393, 431, 477           |
| Hides, and manufactures of              | 23-50  | Naphthaline   | 266                      | Shafis, carriage               | 526, 563, 594                |
| Hinges                                  | 734  | Napkins   | 469, 552                 | Sharpeners, knife              | 979                          |
| Holders, cigars and cigarettes          | 1033, 1036   | Naves   | 807, 809                 | Shawls                         | 416, 499, 542, 579           |
| Honey                                   | 261  | Neckles   | 332, 669, 708            | Sieves                         | 797                          |
| Hools                                   | 71, 78   | Nickel  | 429, 467, 560            | Silicates                      | 1012                         |
| Hooks and eyes                          | 740  | Nightlights   | 767                      | Silk, and manufactures of      | 567-598                      |
| Hooks, fishing                          | 712  | Nitrates  | 1055                     | Silver, and manufactures of    | 667                          |
| Hoops                                   | 114  | Not-crackers  | 268                      | Size                           | 155                          |
| Hops                                    | 114  | Nutcrackers   | 1016                     | Skates                         | 1067                         |
| Horns                                   | 77, 99   | Nutmegs   | 103                      | Skins, and manufactures of     | 23-50                        |
| Hose                                    | 42, 462, 555, 1033   | Ochres  | 159                      | Slate                          | 631                          |
| Incubators                              | 999-1005, 1009, 1025   | Oilcloth  | 166, 516, 559            | Slippers                       | 422, 544, 594                |
| Indigo                                  | 1009   | Oil and oleaginous substances                         | 51, 123, 160-162         | Smuff-boxes                    | 80, 347                      |
| Iols                                    | 173, 174   | Olein   | 271                      | Soap                           | 64, 297                      |
| Instruments, mathematical, physical &c. | 811-875  | Opium   | 109                      | Socks                          | 405, 514, 558                |
| Instruments, musical                    | 929-978  | Ovens   | 133                      | Soliman                        | 770                          |
| Iron, surgical and dental               | 876-928  | Oxides  | 742                      | Spermarti                      | 56                           |
| Ivories                                 | 251  | Paper, and manufactures of                            | 599-615                  | Sponges                        | 74                           |
|   |  | Paraffine wax, and manufactures of                    | 1066                     | Spoons                         | 357                          |
|   |  | Parasols  | 1039                     | Springs                        | 728, 740, 748, 807           |
|   |  | Pastes, for dyeing                                    | 134                      | Spurs                          | 687, 736                     |
|   |  | Pastilles   | 279-281                  | Staris                         | 740                          |
|   |  |   |                          | Steel, and manufactures of     | 707-757                      |

Decree No. 3617, of March 19th, 1910, sanctioning and revising the Customs Tariff in conformity with Article 1 of Law No. 651, dated November 22nd, 1899.

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit of Brazil is the gold milreis (1,000 reis). For weights and measures the metrical system has been adopted.

**PRELIMINARY DISPOSITIONS.**  
**CONSUMPTION OR IMPORT DUTIES.**  
 ARTICLE 1.—All foreign goods destined to be consumed in Brazil, with the exception of those mentioned in Art. 2, shall be subject to the duties stipulated in the Customs Tariff.

The following are considered as being of foreign origin:  
 1. All goods imported from abroad either for consumption, or in transit of stress of weather, provided such goods be cleared for consumption in the country.

2. Cargoes and inventories of seized vessels, the rigging, provisions, armament, ammunition, and other articles of any merchant vessel or man-of-war, as well as fragments of hulls of foreign ships sold in order to be otherwise employed.

3. Small boats, belonging to any vessel, unfit for service and sold or transferred in any port in the Republic.

4. Foreign goods nationalized through the payment of Customs duties conveyed from one Customs port to another in the Republic without documents ("sem despacho").

5. National goods conveyed, without documents, from one port to another.

TARIFF.]

other in the Republic, and which, at first sight, cannot be distinguished from similar foreign goods.

1. Flotsam and jetsam, in conformity with Art. 293 of the *Consolidated Customs and Revenue Laws*.

## EXEMPTIONS (1).

ART. 2.—The following goods and articles shall be exempt from import duties on such bond being given as the Inspector of Customs or the Administrator of the Treasury may deem necessary:

§ 1. Samples of *no* or of insignificant value shall be understood fragments of any kind of goods or merchandise in a quantity strictly necessary to reveal the nature, kind and quality, provided that the duties leviable on each package do not exceed 1,000 reis.

§ 2. Models of machines, vessels, instruments, and of all kinds of inventions or improvements made in the arts.

§ 3. Agricultural implements, and other articles for the use of planters, artists and mechanical artists, and also other articles for the use of planters, artists and mechanical artists, coming to reside in the Republic, provided that such instruments are necessary for the exercise of their profession or industry and that they do not exceed the quantity indispensable for their personal requirements for those of their families.

§ 4. Surplus provisions belonging to planters settling in the Republic, taken by them at the time of starting and not used on the journey.

§ 5. All articles for the personal use of Foreign Ambassadors and Ministers, and, in general, of all persons belonging to the diplomatic corps coming to reside in the Republic, when such articles can be considered as included in their baggage.

§ 6. Goods and effects imported by Ambassadors, Ministers Resident and Chargés d'Affaires, as related to the Government of Brazil, in the manner and according to the rules laid down by the laws in force, or imposed by the Consuls General in the regular consular service, of nations not having a Legation in Brazil: also furniture and other personal articles of Consuls General and of Consuls in the regular consular service imported or their first installation.

§ 7. Effects for the personal use and service of Chiefs of Brazilian Diplomatic Missions returning to the country, on the previous application of the Minister for Foreign Affairs.

§ 8. Goods and articles imported for the use of men-of-war belonging to friendly nations, as well as for their officers and crews, imported either on transports belonging to the respective States, in mail steamers or in merchant vessels, by request of the competent Legation or Chief of the naval station.

§ 9. Natural products of the soil or industry or those naturalized by the payment of duty which, after having been exported, return on whatever vessel to the Republic, provided that:

1. Such goods differ, and can easily be distinguished from similar goods of foreign origin;

2. They be returned within one year from the time they left a national port.

3. They be accompanied by a customs certificate at the foreign port of departure, duly legalized by the Brazilian Consular Officer, or, him failing, authenticated according to Art. 342 of the *Consolidated Customs and Revenue Laws*.

This provision shall not apply to articles of national production used for packing products which have been exported from the country. (Law No. 1313 of December 30th, 1904, Art. 10.)

§ 10. National articles and goods sold for consumption for any reason whatsoever, if they were loaded on vessels which, after having sailed from a Brazilian port, call at another or are shipwrecked.

§ 11. Instrumentation of duty and implements for the personal use of literary men, or of any scientific person coming to explore Brazil, subject to a previous application having been made to the Legation concerned.

§ 12. Used effects or clothing of passengers, as well as the instruments and articles of daily use or necessary for the exercise of their profession (2).

§ 13. Used effects or clothing of ship masters and crews, nautical instruments, books, charts, maps, plans and implements for their personal or professional use, whether such articles remain on board or be taken ashore by the aforesaid persons on leaving the vessel.

§ 14. Commercial books already in use and all manuscripts; family portraits; books for the use of passengers, provided that not more than one copy of each work be imported; finished or unfinished drawings and sketches belonging to artists intending to reside in the country, and, in general, all used implements and articles necessary for their art or profession.

§ 15. Used travelling trunks, portmanteaus and bags, belonging to the baggage of passengers and crews of vessels, necessary for their daily personal use during the voyage.

§ 16. Jewellery of passengers.

§ 17. All kinds of old articles of precious metal, rendered unserviceable at the time of, or prior to, clearance or examination.

§ 18. Barrels, hogsheads, cans, casks, cases, receptacles of common black, blue or greenish glass, or of common earthenware or faience; boxes of w-plate, iron, lead, tin or zinc; sacks and wrappers of coarse packing cloth or of common cotton tissue, and all other similar packages in which goods not dutiable on gross weight are packed, unless said containers be empty, or for any reason be empty, or completely separated from the time goods they contained.

§ 19. Straw which has served for packing goods and which is not serviceable for any other purpose.

§ 20. Foreign goods which have paid import duty in any competent Custom-house and are conveyed from one Customs port to another in national vessels, with the necessary clearance papers, according to the regulations in force.

§ 21. Goods and articles entitled to free entry under the provisions of the Tariff.

§ 22. All goods and articles the free importation of which is or may be conceded by a special law, or by a contract entered into by the Federal Government with any national or foreign person, company or corporation (2).

§ 23. Goods and articles directly imported on account of the Union for the service of the Republic.

§ 24. Produce of fisheries carried by national vessels.

§ 25. Goods introduced into the interior of the Amazonas, Para and Mato Grosso States, from any point of the territories contiguous to such States, and the province of said territories, in conformity with the provisions of Treaties and Conventions concluded with these frontier Countries.

§ 26. Pieces imported by shipwrecks established in Brazil and destined to the building of vessels and steamers in national dockyards on compliance with the formalities required by Art. 17 of Law No. 428, of December 10, 1896.

§ 27. Articles belonging to lyric, dramatic, equestrian and other travelling companies for performances in public, scientific collections of natural history, numismatics and antiquities; statues and busts of whatever material for public exhibition; also foreign goods intended to appear in industrial exhibitions established in the country.

This exemption can only be granted when the interested party deposits the amount of the import duties leviable on the above-mentioned articles or furnishes adequate guarantee; these duties will, however, be collected if within the time granted by the chief of the bureau of entry (which time may be reasonably extended) all the articles thus imported be not re-exported, or proof be not afforded that they have disappeared through usage, or through death, in the case of animals.

§ 28. Boats and skiffs of ships declared unseaworthy, when they are sold together with them at public auction. In such case, said boats and skiffs shall only be subject to the fees on the transfer of property.

§ 29. Medicines, clothing and public assistance institutions, provided that the imported articles be destined to the usage and maintenance of the afflicted persons (1).

§ 30. The under-mentioned chemical products when imported as fertilizers or when they can be employed in an agricultural industry:

Mineral or bone phosphate and superphosphate of lime; nitrates of potash and of soda; sulphates of ammonia, copper, iron or potash; sulphur; acid of soda; kaoline; chloride of potassium, formic acid (1), sulphur; and arsenic.

§ 31. Animals imported for the improvement of native breeds.

§ 32. Works of art, paintings, sculptures and the like, executed abroad by national artists and imported into the Republic similar works abroad by foreign artists when imported by Academies of Fine Arts established in the country, also works of art considered as of immediate utility for study or models, and capable of contributing to the progress or development of national art.

§ 33. Receptacles of glass or earthenware imported for the Administration.

§ 34. Carriage of every description imported across the Rio Grande do Sul frontier, for the purposes of breeding, consumption, working, or any other use in the State; should such cattle be subsequently exported through any port of the Republic, they shall be considered as contraband (1).

§ 35. Books and reagents, models, furniture, machines, and generally all materials for schools, belonging to State Museums or High Schools, or destined for free public education in popular educational establishments subsidised or not by the Federal Government, by the States, or by associations owning a building set apart for that purpose (2).

§ 36. Agricultural machines, in conformity with Art. 424, § 27 and 28 of the *Consolidated Customs Laws*, machines intended for central stations, exploitation materials and component parts, machines, component parts thereof, and exploitation materials for use in mines, imported direct by agricultural establishments or mining undertakers for their own use. Undertakings having imported apparatus and materials for any other use shall incur a penalty of double the duty fixed in the Tariff.

By exploitation materials are solely understood chemicals, explosives, acids and simple metals, and necessary extracting and transport plant for mining purposes. (Law No. 1686 of August 12, 1907.)

NOTE.—The following goods are affected by § 27 and 28 of Art. 424 of the *Consolidated Customs Laws*:

Machines and materials for the improved manufacture of sugar and for the erection or improvement of central stations, imported direct by agriculturists or by the undertakings concerned.

These machines and materials include the following:

1. Iron framework and armature, also accessory parts thereof, such as columns, girders, bolts, rivets, plates of zinc or of galvanized iron for partitions or roofs;

2. Plant for electric or gas lighting complete;

3. Iron pipes for water, gas or steam conduits, with their respective valves and cocks;

4. Tools, portable lifting apparatus, forges and other apparatus;

5. Machines and transmission apparatus for sugar factories, for the distillation of brandy and alcohol;

6. Machine belting apparatus;

7. Portable and fixed rails, dump cars for earth works, freight cars, locomotives, turntables ("rodadeiras"), boats and lighters of wood or iron;

8. Fireproof bricks for steam boiler furnaces;

9. Scales for weighing sugar cane and sugar, and iron tanks;

The exemption does not extend to common building bricks, wood of any quality, wire nails commonly known as Paris tacks, machine grease and all articles manufactured by the home industry in a quantity sufficient for supplying the market.

The exemption from duty is also applicable to component parts of machines imported separately, the examination made by experts appointed by the chief of the bureau of entry proves that such articles cannot be used for other purposes than to substitute worn-out identical parts of like-free machines, or as duplicates of parts in a good condition, but susceptible to eventually become unfit for use.

This provision does not apply to grease boxes, columns, shafting, and other parts of iron connected with the moving gear, which are not to be considered as integral parts of machines, except in the case of machinery and apparatus referred to in § 5 above.

ART. 3.—The articles mentioned in § 12 to 15 of Art. 2 may be exempt from duty even when they do not arrive on the same vessel at the same time as the passengers or crew.

(1) See at the end of tariff Articles 2 (1) and 4 of Law No. 2719, dated December 31st, 1912.

(2) See at the end of tariff Art. 16 of Law No. 2719, dated December 31st, 1912.

(3) Repealed by Art. 2 (1) of Law No. 2719, dated December 31, 1912.

(1) Repealed by Art. 2 (1) of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Articles 14 and 47 of Law No. 2719, dated December 31, 1912.

ART. 4.—The permission of the Minister of Finance is necessary for the free importation of the goods enumerated in §§ 22, 23, 26, 29, 31, 32, and 35 of Art. 2.

SOLE PARAGRAPH.—The person effecting the clearance of goods enumerated in §§ 22, 23, 29, 31, 32, 33, 35 and 36 of Art. 2 must, in his application to the chief of the bureau of entry, or to the Minister of Finance, with the view of obtaining the clearance permit, indicate with accuracy the numbers and marks of the packages, their contents, quantity, weight or measure.

ART. 5.—Goods comprised in §§ 22, 23, 29, 31, 32, 33, 35 and 36 of Art. 2, are not only exempt from import duties, but also from the registration tax of 10% prescribed by Art. 560 of the *Consolidated Customs Laws* (1).

#### PROHIBITED GOODS.

ART. 6.—The clearance of the following articles and goods is prohibited:

1. All obscene or immoral sculptures, paintings or lithographs.
2. Any article the use or application of which is either obscene or immoral.
3. Counterfeit prints or books referred to in Art. 35 of Law No. 369, of September 18, 1845, and in Decree No. 2491, of September 30, 1859.
4. Cane daggers, clasp-knives, air-guns and air-pistols; sticks, umbrellas and any other article containing swords, stiletos, daggers or firearms.
5. Gunpowder of any quality, when the person effecting the clearance does not present a special permit from the competent Police authorities.

Alimentary products or medicines in a state of putrefaction or damaged, and which are found to be injurious to public health, after § 7, title VIII, of the *Consolidated Customs Laws*.

ART. 7.—The articles enumerated in §§ 1, 2, 4 and 6, the importation of which is prohibited in virtue of the preceding article, shall be seized and immediately destroyed or rendered unserviceable; those mentioned in § 3 shall be forfeited, in conformity with Art. 2, of Decree No. 2491, of September 30, 1859; those comprised in §§ 5 and 7 shall, according to their nature, be deposited in the arsenals and military magazines or in a special warehouse until they can be regularly cleared with the permission taken down to writing and signed by the chief of the Customs.

ART. 8.—In the application of the tariff and collection of duties no distinction with relation to the goods, or to the exporters or importers shall, under any pretence, be made unless established by Law.

ART. 9.—In the collection of duties, no distinction shall be made (save the provisions of Art. 18, §§ 4 and 5) between new and used goods and articles, in the place or in cuttings, unfinished or incomplete, entirely finished and ready for use, with or without ornaments; neither shall the nature of the packages, nor any circumstance not expressly stipulated in the tariff or provided for in the present dispositions be taken into account.

ART. 10.—Clothes and articles, embroidered, ornamented or trimmed with gold, silver or precious stones, not specially classed in the tariff or subject to special provisions of the tariff, shall pay the *ad valorem* ornamented.

ART. 11.—Wares manufactured or composed of different materials, not subject to special or fixed duties in the tariff or regulated by any particular provision shall be subject to the duties established for similar wares of materials, or of doubt as to the predominating material, such wares shall pay according to the most highly taxed material.

Mixed tissues, with respect to which the special regulations established in the following article must be observed, are excepted.

#### MIXED TISSUES.

ART. 12.—Tissues visibly composed of different materials, for which no special duty is stipulated in the tariff, shall pay the duty of the most highly taxed component material, whatever be the proportion, except material subject to the lowest duty, in which case a reduction of 10% will be granted.

For tissues mixed with silk the following rules must be observed:

1. Mixed tissues in which all the threads of the wool or all those of the warp are of silk and the remaining threads of different material, shall pay the duties stipulated for similar tissues composed entirely of silk, with a reduction of 60%.
2. Mixed tissues with the warp and wool of silk, but in the warp or shall pay the duties established for similar tissues composed entirely of silk, with a reduction of 50%.

No reduction, however, shall be granted to tissues of silk when in the warp or wool are found threads of a less highly taxed material in such an amount as to constitute a significant quantity that they do not alter the nature, importance, or value of the tissues;

3. Mixed tissues with the warp and wool composed of other materials,

but in the warp or wool of which, or in both, there are a few threads or mixture of silk, shall pay the duties leviable on the most highly taxed material, with a surtax of 30%.

4. Tissues of any material mixed with gold or silver, and not specially classed in the tariff, shall pay the duties leviable on plain corresponding tissues with a surtax of 20%.

#### UNENUMERATED GOODS—ASSIMILATIONS.

ART. 13.—Goods not specified or not comprised in one of the numbers of the tariff, nor in any of its general classifications, shall be assimilated to those goods mentioned in the tariff to which they show analogy of affinity either on account of the nature and quality of the component material, or on account of the manufacture, tissue, workmanship or shape, or on account of the use or employment; such goods shall pay the same duties as the goods to which they are assimilated.

§ 1. In order to establish assimilations, the Inspector, after taking the opinion of the experts appointed to examine the goods, shall decide whether the assimilation is possible or not, and in the affirmative, determine in which tariff number the goods are to be classed.

§ 2. Should the interested party not accept the assimilation, he may appeal to the competent superior authority in the form and within the time determined by title XI, of the *Consolidated Customs Laws*.

§ 3. Should the interested party accept the assimilation, such assimilation shall be definite for the special case in question.

§ 4. Should the interested party reject the assimilation, either before or after the appeal, he may be authorised to re-export the goods within a period not exceeding 90 days; after the expiration of this period, the goods must be cleared for consumption and shall pay duty in conformity with the administrative decision.

§ 5. If, after observance of the mode of procedure established in §§ 1 and 2 of the present article, the goods cannot be assimilated, they shall be dutiable at the rate of 50% *ad valorem*.

#### GOODS CLEARED *ad valorem* OR ACCORDING TO INVOICE.

ART. 14.—The price regulating the *ad valorem* duties to be levied shall be the market price at the place of exportation, increased by all expenses subsequent to the purchase, such as export duties, freight, insurance, commission, etc., up to the port of discharge; in default of such information, or when the amount thus determined is deemed to defraud the National Treasury, the regulating price shall be the wholesale price at the market of importation less the amount of duties, with an additional 10%.

However, the duties on manufactures, clothing or tissues, figured, embroidered or ornamented, rated *ad valorem*, shall never be inferior to those established in the tariff for the same articles, neither figured, embroidered nor ornamented.

ART. 15.—For the clearance of goods liable to *ad valorem* duties, as well as for all other clearances, the interested parties must furnish Consular invoices of the goods imported by them duly raised by the Brazilian Consul at the place of origin, containing the declared value which shall be calculated at the rate of exchange of 12 pence per 1,000 reis.

In case of false declaration or should it be evident that the invoice produced does not agree with the value of the goods, the interested party shall be liable to a fine equal to treble the ascertained value, but he may, if he deems proper, exercise any recourse authorised by Art. 511 of the *Consolidated Customs Laws*.

ART. 16.—The Comptroller shall verify, by the means at his disposal, the accuracy of the values given in the declaration; to this end he will consider the invoices referred to in Art. 15, or in default of these, other authentic documents relating to the goods submitted for clearance; the examination of the said documents shall be effected with all necessary circumspection; when the real value of the said goods cannot be verified by these means, the market price at the place of import shall, as stated in Art. 14, be adopted as a basis.

ART. 17.—Should the Comptroller not accept the value declared by the interested party, or if the latter rejects the value fixed by the Comptroller, the procedure established in Art. 511 of the *Consolidated Customs Laws* shall be followed.

§ 1. Should the value estimated by the experts not exceed by 5% that declared by the interested party, the duties shall be levied according to value stated in the declaration; if it exceeds 5%, the duties shall be levied according to the value determined by the experts.

§ 2. Should the value estimated by the experts exceed by 50% that declared by the interested party shall pay, as a fine to the Treasury, 50% in addition to the duties.

§ 3.—Appeal from the decisions of the experts shall be allowed, and the interested party has, in all cases, the option to re-export the goods within the time fixed by the Inspector and after payment of any fines that may have been incurred.

ART. 18.—The clearance *ad valorem* includes:

1. Goods which by the tariff are subject to *ad valorem* duties.
2. Goods not mentioned and which cannot be assimilated to others classed in the tariff.
3. Samples not exceeding 100,000 reis in value, even if burdened with a duty in the tariff.
4. Fittings, rigging and articles of usage on board of merchant vessels or men-of-war.
5. Small articles contained in the baggage of passengers, used furniture and other utensils; articles of little value, even if mentioned in the tariff, when, on account of their number, it is difficult to clear them in the ordinary manner. In any case action will only be taken at the request of the interested party and with the permission of the Inspector.

#### REBATE.

ART. 19.—Rebate shall only be granted in the following cases:

1. Tariff.
2. Average.
3. Breakage.
4. Accidental damage, or damage through circumstances which could neither be foreseen nor prevented, to goods deposited in warehouses of the State, placed under its supervision, such damage being duly established in accordance with Articles 247 and 248 of the *Consolidated Customs Laws*.
5. In virtue of a law or of a special provision of the tariff.

SOLE PARAGRAPH.—Goods and other articles appertaining to ships wrecked on the coast of Brazil shall, when sold by public auction for consumption, be allowed a rebate amounting to one-half the import duties.

#### NET WEIGHT—GROSS WEIGHT—TARE.

ART. 20.—Goods not dutiable in the tariff on *real net weight* or *gross weight*, shall pay duty on *legal net weight*.

§ 1. By *real net weight* shall be understood the weight of the goods separated from the packages, both outside and inside.

(1) See at the end of tariff Art. 3 of Law No. 2719, dated December 31, 1912.



TARIFF.]

2. By *gross weight*, shall be understood the weight of the goods with packages designated in the tariff, including the weight of the paper, and other materials necessary for preservation, with the sole exception of those of rough wood.

3. By *legal net weight* shall be understood the gross weight after deducting the tare stipulated in the tariff.

RT. 21.—Should the goods be enclosed in more than one package, the allowance shall equal the rate accorded for each package, except in a warehouse, by a special provision of the tariff, the legal tare comprises more than one package.

RT. 22.—Should a package contain goods, some of which are dutiable on real net weight and others on real net weight or gross weight, the duties on the whole shall be levied on real net weight.

RT. 23.—Should the goods be dutiable on legal net weight, but the same rule shall apply when packages are found in the same case.

RT. 23.—Should goods subject to different duties, but dutiable on the same weight, be enclosed in the same package, the weight of the package shall be distributed proportionally amongst each of the goods contained therein; if the package contains goods classed on gross weight together with goods otherwise dutiable, the duties shall be levied on the gross weight of the former.

RT. 24.—When clearing goods for consumption, the interested party the option of paying on gross weight, the duties for goods dutiable on net weight, or, save the exceptions in the tariff, of paying duties on real net weight for goods dutiable on legal net weight.

RT. 25.—On the other hand, when the Comptroller has the option of verifying the weight of goods, when he considers the legal tare to be prejudicial to the interests of the public Treasury; but if, for that or any other reason, real net weight of goods dutiable on legal net weight has been verified, duties shall be levied according to the weight established.

RT. 26.—If the containers or packages are of the same shape and of equal or nearly equal weight, the net weight shall be established by weighing 1 in 10, 3 in 50, 5 in one hundred, and so on; the average weight thus obtained shall serve as a basis for calculating the total net weight.

The above proportion may be reduced when the number of packages exceeds one hundred or when relating to liquids or other goods which are liable to deterioration through such method of verification; but it will be reduced when the total weight thus obtained does not tally with that of the tare for clearance.

RT. 27.—Packages of goods shall be subject to no other duty than that applicable to the goods they contain, whether these be dutiable on weight, dimension, quality or *ad valorem*.

SOLE PARAGRAPH.—The following are taxed:

1. Crystal or glass receptacles classed in the tariff under No. 2 and one of the faience classed under Nos. 4, 5 and 6 of the Tariff.

2. All other receptacles of commercial value, or capable of serving for other purposes, when containing goods which are dutiable on net weight, the goods which, being assessable on gross weight, are subject to a lower rate than would be levied on the receptacles if imported separately.

In such case, the duties on the goods shall be levied according to real net weight.

RT. 28.—If a package subject to duty contains goods dutiable on legal net weight, the respective tare shall be considered as the weight of such package.

#### AVERAGE.

RT. 29.—By *average* shall be understood all damage sustained by goods under the following circumstances:

§ 1. Accidents at sea or during storage, which have occurred from the time of shipment to the time of discharge at the Custom-house or in a warehouse.

§ 2. On account of the natural deterioration of goods.

RT. 30.—A rebate of duty is granted for average in the following cases:

§ 1. If, at the time of discharge, the containers show external signs of the deterioration of the contents, and the interested party makes a claim for a rebate within fifteen days from the time of discharge.

§ 2. If, in default of such external signs, the average be proved at the Customs examination or at the time of removal.

§ 3. Cases of average shall be verified either by a commission of experts appointed by the Inspector or Administrator, or by any other means deemed fit by him.

RT. 31.—The experts shall take note of the condition of the goods and amount of damage. Should the damage only be partial, they will separate the damaged from the sound portion, and the latter shall be subject to the regulations established for the clearance of unaltered goods. They shall, in addition, fix the rebate to be accorded for the damaged goods.

RT. 32.—Goods which cannot be separated as damaged at sea or during voyage, or at the warehouse, which are unsalable on account of their inferior quality, be considered as goods naturally deteriorated.

RT. 33.—The Chief of the Custom-house shall, on the advice of the experts or in consequence of any other information, decide whether it is a case of average or not.

RT. 34.—On the proof of a case of average on account of accidents at sea or during the voyage, or through natural deterioration, the owners or consignees of the damaged goods must, within ten days (which time the Inspector may extend, if he considers proper) from the date on which the goods were officially certified as being damaged, clear the goods subject to the rebate fixed by the experts or, with the permission of the competent Inspector or Administrator, sell them by auction at, or outside the Custom-house gates; at the expiration of this time, the goods shall be considered as abandoned and will be sold by auction, the proceeds of the sale being paid over to the Custom-house or Treasury cashier.

From the above provisions are excluded the cases provided for by Articles 221 (sole paragraph), 385 and 471 of the *Consolidated Customs Laws*, in respect of which the procedure prescribed in said Articles shall be followed.

RT. 35.—When selling damaged goods by auction, the provisions of the VI. chap. 6, of the aforesaid Laws will be observed; the duties shall be levied on the sale price and calculated according to the corresponding tariff rates.

RT. 36.—In case of doubt as to whether goods are damaged or not, or as to whether the damage is due to an accident at sea or during the voyage, or to natural deterioration, the Inspector may at the request of the interested party, cause the question to be resolved by experts; in such case the procedure established in articles 512 and 517 of the said Laws shall be followed.

ART. 37.—Alimentary or edible products and simple or compound medicines, liquid or solid, which have been damaged at sea or during voyage, or through natural causes, may not be cleared or sold for consumption by auction until after examination by experts and when it be proved that the deterioration does not render the goods noxious to public health. In contrary cases, such goods shall immediately be rendered unserviceable. A statement of the proceedings will be taken down in writing.

Casks and other packages which have served to contain the above-mentioned goods may, however, be cleared as empty receptacles or sold by auction.

#### BREAKAGE.

ART. 38.—Faucence ware of all kinds, glassware and articles of tinneled or enameled cast iron, imported in bulk or in cases, hogshives, hampers or other similar packages, shall pay the respective duties with a rebate of 5 % for breakage, whether they be dutiable on real net weight or legal net weight; should the owner or consignee claim a greater rebate, the Inspector may, after due examination by experts appointed by him, allow a further rebate of 5 %; if the owner or consignee must either accept this concession or pay duty on each separate piece neither broken nor cracked and abandon the remainder, which shall be sold by auction in conformity with A. T. 255 of the *Consolidated Customs Laws*.

SOLE PARAGRAPH.—No rebate for breakage shall be accorded after the real net weight of the goods above-mentioned has been verified in the manner indicated in the concluding portion of the present article.

ART. 39.—A rebate of 1 % for breakage or waste in cases shall be granted to the consignee, whether it be dutiable on real net weight or legal net weight, and the Comptrollers shall, unless protest be lodged for general average, be dispensed from effecting the verification.

ART. 40.—The examination heretofore authorized in order to ascertain a leakage or waste in wines imported in casks, withdrawn from Customs warehouses, is abolished. In future this leakage or waste shall be calculated on the following bases: 3/7 of the net weight during the first month of their storage, with an increase of 1/5 % for every additional month, up to a maximum of 4 %, which rate, whatever be the period of storage, cannot be exceeded.

#### FORMALITIES TO BE OBSERVED WHEN CLEARING GOODS.

ART. 41.—The entry or removal of goods deposited in Customs warehouses, the fiscal offices, or their annexes, can only take place subject to payment of the Customs duties, warehouse dues, or any other charge leviable on the goods and after clearance has been effected in accordance with the provisions of the following articles.

ART. 42.—The person who intends to clear dutiable goods is required to present to the Chief of the competent Custom-house the following papers:

§ 1. The bill-of-lading and Consular invoice shall be annexed to the corresponding manifests and other documents proving the origin of the goods or articles proposed to be cleared and the receipt of the party effecting clearance to take delivery thereof. In default of a Consular invoice the goods shall be subject to the highest rate of duty provided in the tariff (1).

§ 2. A statement, in duplicate, giving the following particulars:

1. Date of presentation;  
2. Name of the owner or consignee of the articles or goods;  
3. Name of the vessel or vehicle (*relativo*) transporting the goods, its nationality, place of departure and date of arrival in the respective port;

4. The designation of the depository, warehouse or place where the goods are stored; the date of discharge in the first depot or in the depot where the goods are found at the time of clearance;

5. Kind, numbers, marks and countermarks of the packages to be cleared;

6. Quantity, quality, weight or dimensions of the goods contained in each package, or of the goods in bulk, in conformity with the basis adopted in the tariff for the calculation of duties, and, should the goods be subject to *ad valorem* duty, the value of each article.

7. Signature of the owner or consignee of the articles or goods, if he personally clears the same, or that of his representative only authorized for the purpose, in conformity with title III. of the *Consolidated Customs Laws*, by special power of attorney written and signed by the said owner or consignee.

§ 3. The power of attorney referred to may be written on the declaration itself as follows:

I authorize . . . Custom-house agent (or my cashier . . . acting in the capacity of Custom-house agent) to clear the goods mentioned in this statement, I holding myself responsible for all acts done by him, for the duties due to the Treasury in respect of the goods entered in the manifest and bill-of-lading, for any defaults committed by him, for any false declarations of duty, as well as for failures to perform all other formalities or proceedings whatsoever.

§ 4.—The particulars as to weight, dimension or quantity of goods must be given both in figures and in letters.

§ 5.—In clearing goods dutiable on weight, the interested party must expressly declare whether the goods are dutiable on *gross weight* or on *real net weight*. If the goods are assessed on *legal net weight*, either because the interested party prefers such method of clearance, or because he is unable to pay duty on the real net weight, the declaration must be made as follows:

Gross weight.

The allowance.

Legal net weight.

§ 6.—The value of goods dutiable *ad valorem* must be indicated in figures by the interested party in the margin of the respective declaration and should the amount agree, the Comptroller will reproduce the same, in letters, in the body of said document; in contrary cases, he will mention the value to be attributed to the goods.

§ 7.—The declaration of entry and discharge shall be previously compared with the translation of the manifest and with the warehouse register, and the respective Customs employees must note this fact on the declaration.

§ 8.—The value of the goods must appear opposite every denomination and it shall be computed at the rate of exchange of 12 pence per 1000 reis, in conformity with the stipulations of Art. 14 of the present dispositions and according to the form established in Schedule C (omitted).

(1) Article 23 of the Instructions approved by Decree No. 3529 dated December 15, 1899, declares that in default of a consular invoice, the goods to be cleared, whatever be their origin, shall be subject to the Maximum Tariff rates. (See also at end of tariff Art. 53 of Law No. 2719, dated December 31, 1912.)

ART. 43.—The Comptrollers must declare in their respective entries the tariff numbers under which each of the goods verified at the time of clearance is classed.

ART. 44.—Save under circumstances provided by the Law, goods enclosed in one package cannot be cleared separately, part for consumption and part for re-exportation or transshipment.

ART. 45.—The clearance for consumption of liquids, and of the goods classed in Schedule H, annexed to the *Consolidated Customs Laws*, shall be effected separately.

ART. 46.—A same clearance cannot include goods deposited in Customs warehouses, and stored in other depots or goods left on board a ship or on lighters: the clearance of goods shall, as far as feasible, be divided according to the depots in which stored.

#### MISCELLANEOUS PROVISIONS (1).

ART. 47.—The numbering of throws entering in tissues dutiable alike, to the number of threads contained in a square of 5 millimetres side, shall be effected by the instrument called thread-counter.

The total number of warp and weft threads shall serve to determine the number of threads in the tissue. Should the tissue be irregular, the threads shall be counted on different parts of the piece of the tissue by means of the thread-counter, and the number of threads in the tissue shall be established by taking the arithmetical average of the different parts.

2. § 1. The removal of samples exempt from duty, according to Art. 48, § 1, may be effected without clearance, after examination by the Comptroller appointed for the purpose, whether the respective package be omitted from the manifest or be mentioned therein as containing samples.

§ 1. The package containing samples is registered as free of duty on the delivery of a certificate written and signed by the person clearing the goods, or the owner of the same and viséed by the Comptroller at the time of clearance. This certificate shall mention the mark and number of the package, also the name, port of departure and date of arrival of the importing vessel.

§ 2. Should the same package contain both duty-free and dutiable samples, only the former will be admitted free of duty; the latter shall be sealed up and remain in the package and afterwards duly cleared; the Comptroller must enter in the certificate in question the goods so sealed up and the subject to duty.

ART. 49.—Wines, lard, as well as all alimentary products declared unfit for consumption by the National Laboratory, cannot be cleared through the Customs and the importers or consignees must re-export the same comply with this injunction, the goods shall be rendered unfit for consumption, and the importers or consignees shall incur the fine of 1,000,000 *reals* prescribed by Art. 48 of Law No. 489, dated December 15, 1897.

The following shall be considered as noxious to public health and condemned as such:

Wines, as well as all alimentary products containing boric or salicylic acid, alcohol of bad quality, free mineral acids (sulphuric, sulphurous, nitric, hydrochloric); sulphites, alums, fluorates or alkaline fluorosilicates; saccharin; salts of strontium, lead, zinc, tin, arsenic, antimony; sulphate of potash in a quantity exceeding 2 grammes per litre of wine, except wines of a strength above 50 degrees, for which 4 grammes of sulphate of potash per litre shall be tolerated.

In beer the following shall be considered as noxious to health: hop galls blattes such as wormwood, bitter quassia, colchicum, picrotonine, ethers of the fatty series, picrole acid, aloes, as well as essences prepared with mercury, copper, arsenic, antimony, barium, or any other substance recognized or which may be recognized by science as noxious to health.

In all cases, the importation of wines found to be artificial is prohibited, situations of the first part of the present provision shall be applicable to the wines within the time fixed by the Inspector, such wines are not re-ported by the interest party.

ART. 50.—Should proof be afforded that the consumption of certain goods is not allowed in the country of origin thereof, the importation of such goods shall be prohibited.

ART. 51.—The fine incurred at the time of clearance in all cases provided by the Laws in force, shall in the discretion of the Customs Inspectors and according to circumstances, amount to from 1½ to 5%, under Art. 477 of the *Consolidated Customs Laws*.

NOTE 5.—The penalty of double duty for discrepancies found on examination of the goods shall be incurred whenever the difference in the duties chargeable exceeds 100,000 *reals*.

ART. 52.—From and after January 1, 1900, in the case of goods bound for legalization by the Brazilian Consulate at the place of origin of the goods two invoices, one of which shall be handed to the shipper to accompany the goods to their destination and the other retained by the Consulate for transmission to the authorities in the Federal Capital charged with the keeping of general statistics.

ART. 53.—The tariff will be a double one, with maximum and minimum rates. The minimum rate is that provided for in the present tariff; the maximum duty represents double the duty aforesaid (2).

For the application of the tariff established as aforesaid, the Government will determine to what countries the maximum or minimum rates of duty are to apply, they reserving the right to rebate, if they think fit, all or certain countries to Brazilian products in the shape of the most-favoured-nation treatment.

ART. 64.—All contrary provisions are hereby repealed.

#### FURTHER CUSTOMS PROVISIONS.

##### EXEMPTIONS.

L. Article I, section VII, No. 2, of Decree No. 8592, dated March 8, 1911, and Article 2, section IX, of Law No. 2524, dated December 31, 1911. Pit coal imported by national navigation companies, for their own consumption, is exempt from the registration tax of 10% as well as coal for foreign navigation companies agreeing to submit to the conditions imposed upon national companies.

The labourer shall be limited to coal exclusively intended for navigation and railways, but the entry and the grant of the exemption shall be effected under official control (3).

(1) See at the end of tariff Art. 54 of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Art. 30 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 2 (II) of Law No. 2719, dated December 31, 1912.

Machinery destined for making Brazilian coal mines and for making Brazilian coal into briquettes, and also machinery and apparatus for the production of the sub-products of coal are exempt from import duty and the *exported tax*.

II.—ART. 2, Section IV, of Law No. 2524, of December 31, 1911. Natural or artificial fertilizers unfit for any other use, sulphate of potassium, chloride of potassium, kainite, sulphate of ammonia, superphosphate of lime, Thomas' slag, animal and artificial guano, also fertilizing mixtures containing potassium, phosphoric acid and azote, also the admixture of soda or borax crystallized or in powder (at the rate of 25% of azote), and of sulphur, or merchants, Chilean sulphate which can be used for various industrial purposes, will only enjoy this exemption when imported directly by agriculturists for use in cultivating (4).

III.—ART. 2, Section X, of Law No. 2524, of December 31, 1911. Articles for athletic sports shall be free of duty.

#### REBATE OF DUTY (2).

I.—ART. 1, No. 1, of Law No. 2524, of December 31, 1911. The under-mentioned products imported as raw materials for industrial purposes shall be dutiable as follows:

1. Plain wire destined for the manufacture of barbed fence wire, of staples and hooks, when such wire is imported by manufacturers of said articles (tariff No. 740)—50 *reals* per kilogramme at the rate of 25%.
2. Borate of soda or borax crystallized or in powder (tariff No. 260)—150 *reals* per kilogramme at the rate of 50%.
3. Oxide of cobalt (tariff No. 274)—3,600 *reals* per kilogramme at the rate of 25%.

The following shall pay 8% *ad valorem*:

1. Electrodes, electric machines, electric turbines, electric furnaces, mounted or not; tinned or lead-coated plates of iron; also fire bricks, necessary for the installation and exploitation of calcium carbide factories acting by the electric current.
2. Stamped sheets of tinned iron; glass or faience containers and barrels, employed by fish and shellfish packers, and imported directly by said factories (The provisions of Nos. 4 and of Ch. III, of § 4 of Article I of Decree No. 8592, dated March 8, 1911, are equivalent to the present one.)

3. Plant imported for the installation of cement factories (2); 4. Articles for agriculture if imported directly by agriculturists or agricultural syndicates (3).

II.—ART. 2, Section II, in fine, of Law No. 2524, of December 31, 1911.

A duty of 5% *ad valorem* is leviable on material required for the first public installation of light or power, of thoroughfares, waterworks, sewerage, and street paving, imported directly by States or Municipalities, and not intended for private persons (4).

III.—ART. 2, Section II, of Law No. 2524, of December 31, 1911.

The following articles imported by agriculturists, agricultural syndicates, navigation and railway companies, or by undertakings and chinaware, engaged in the manufacture of faience ware, fire stoneware, and chinaware, of glazed floor tiles, in the manner and with the restrictions provided for in Decree No. 8592, of March 8, 1911, shall pay the duties set forth below (5):

|   | Duties<br>Reis. |
|---|-----------------|
| 11 Cordage of all kinds, and rope-makers' wares such as oilbags and sacks for filtering oil ("scouffins") and cloth called "nail", plain or with iron or copper fittings, and similar wares | 186             |
| 42 Hose, machine belting and all other articles of leather, for pumps and for ships' use  | 500             |
| 51 Oils and oleaginous substances:  |                 |
| Of horse, whale, seal and other animals, and oils prepared for lubricating machines   | 48              |
| 12 Tar and tar pitch  | 10              |
| 160 Linseed oil, not purified or colored  | 32              |
| 161 Petroleum, dark, black or reddish, mixed or with vegetable or animal oils, for lubricating machines   | 7               |
| 173 Water or oil paints suitable for painting houses and ships  | 30              |
| 175 Tar and other varnish suitable for painting ships and houses  | 80              |
| 334 Mast hoops of wood  | 290             |
| 340 Vessels and small craft   | 20%             |
| 373 Pulleys, tackle, blocks and similar block-makers' wares   | 0180            |
| 382 Oars  | 048             |
| 424 Cordage in the piece or made up into articles   | 088             |
| 432 Cordage, rope and cables  | 160             |
| 462 Hose  | 160             |
| 541 Sailcloth and half-sailcloth for ships and tents  | 160             |
| 478 Rags, selvaie and waste cuttings  | 10              |
| 508 Rags for sheeting vessels   | 27              |
| 527 Bags, selvaie and waste cuttings  | 10              |
| 547 Hawser, cables, stays and other cordage, tarred or not: in pieces, cuttings or made-up articles   | 75              |
| 553 Sailcloth and half-sailcloth  | 122             |
| 555 Hose  | 192             |
| 568 Rags, selvaie and waste cuttings  | 10              |
| 617 Amiantums or asbestos:  |                 |
| Tissues, ribbons, machine packing and washers of tissue, combined or not with wire or with a composition of rubber or talc  | 150             |
| Combined or not with rubber with or without wire, and in pulp with an admixture of another material   | 100             |
| Powder, mixed or compound, for the manufacture of composition to cover boilers, pipes and for similar uses  | 10              |
| Lubricating cream   | 80              |
| Colours, in whatever manner prepared  | 25              |

(1) See at the end of tariff Art. 2 (IV) of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Articles 5, 13, 43, 46, 48, 59, 60 and 63 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 45 of Law No. 2719, dated December 31, 1912.

(4) See at the end of tariff Art. 6 of Law No. 2719, dated December 31, 1912.

(5) See at the end of tariff Art. 8 of Law No. 2719, dated December 31, 1912.

Manufactures of clay :

|  |              |       |
|--|--------------|-------|
| Pieces for the building of houses and shops .....  | kilog.       |       |
| Articles of fire-clay, not specially mentioned, of any form or shape, suitable for the construction of ovens or of reverberatory furnaces .....                        | ad val.      | 8%    |
| Roofing tiles of all kinds, including ventilators and chimney tops: .....  | hundred      | 1070  |
| Of plain clay .....  | .....        | 12940 |
| Of glazed clay .....   | .....        | 4000  |
| Bricks: .....  | .....        | 8000  |
| Building, solid .....  | .....        | 2000  |
| do. hollow .....   | .....        |       |
| For furnaces or fireproof .....  | .....        |       |
| Paving tiles: .....  | square metre | 136   |
| Plain .....  | .....        | 400   |
| Glazed (ceramic) .....   | .....        | 800   |
| Of calcined clay and of non-porous stone ware ..   | .....        |       |
| 11 Tiles: machine packing covered with cotton, wool or linen ..  | kilog.       | 80    |
| 38 Copper pipes of all kinds .....   | .....        | 100   |
| 90 Lead pipes for water, gas and the like .....  | .....        | 48    |
| 101 Tin worms for stills .....   | .....        | 32    |
| 11 Iron hawsers and cables .....   | .....        | 30    |
| 28 Iron plates for covering houses and "rubberoid" ..  | .....        |       |
| 31 Chains of cast iron with unsoldered links ("de los des-<br>Rogues"), with or without books ("azas") .....   | kilog.       | 36    |
| 49 Other screws of all kinds .....   | .....        | 92    |
| 55 Rails, weighing per lineal metre: .....   | .....        | 2     |
| Up to 10 kilograms .....   | .....        | 2     |
| More than 10 kilograms .....   | .....        | 2     |
| Spikes or bolts, chains and screws for use in connection with any kind of rails, imported separately (subject to compliance with Note 99 to the tariff in force) ..    | kilog.       | 2     |
| 56 Pipes: .....  | .....        |       |
| Plain or galvanized, for boilers, water, gas and the like, straight or curved, covered or not .....  | kilog.       | 4     |
| Enamelled .....  | .....        | 40    |
| 57 Iron pieces for the construction of buildings, warehouses, ships or boats, bridges, fences, telegraph or telephone posts and the like, fitted together or not ..... | ad val.      | 8%    |
| 805 Railway carriages, waggons etc., for the conveyance of passengers or goods, and accessories for same .....   | ad val.      | 10%   |
| 821 Ships' logs of metal .....   | .....        | 1000  |
| 849 Manometers .....   | .....        | 1000  |
| 875 Pyrometers and apparatus suitable for electric power and light installations .....   | ad val.      | 8%    |
| 983 Automatic scales for weighing coffee, grain, cattle, etc. ..   | kilog.       | 200   |
| 995 Machine helms of cotton, linen, wool or rubber .....   | .....        | 160   |
| 023 Machine packing .....  | .....        |       |
| 056 Lamps for ships and locomotives, of white or yellow metal .....  | kilog.       | 320   |

V.—Art. 3, Section I, to IV, of Law No. 2524, dated December 31, 1911.

The following goods shall pay 8% *ad valorem*:  
1. Material imported by the Governments of the States, Municipalities, and the Federal District, on their application, for use in connection with works to be carried out on account of the Administration or under contract with the view of sanitation, improvement of towns, waterworks and sewerage; road plant (including crushers, respective motors and rollers or compressors for macadamising), for the improvement and repair of bars and harbours, for building incinerating ovens, for bridges, lighting, electric railways and traction, including electric power plant accessory and harness, for building incinerating ovens, for bridges, lighting, for said exploitations or intended for test laboratories; plant for forced-labour penitentiary colonies and prisons; plant and animals intended for the police and fire brigades; plant intended for the equipment of ports and dredging of bays and canals (1).

2. Fishing plant for the service and undertakings of navigation in the rivers and lakes of the Republic (2).

3. All plant imported by the Municipality of Para Improvements Company Limited, intended for the sanitation service of the Town of Belem (3).

4. Plant imported by undertakings of river navigation in the Republic;  
5. Casks and barrels of all kinds, new and in shooks, intended to contain native wine, if imported by agricultural syndicates or wine growers, also pipes, half pipes and "bordelaises," put together or in shooks, imported by national factories of jerked meat ("carne"), for packing suet or grease.

6. Apparatus destined for dairies and glass and earthenware receptacles, also aluminium wrappers and recipients destined for national dairies, printed metal sheets and accessories for the same, and for the manufacture of tins for butter, lard, bacon, sweets and preserves, provided that these articles are imported by the actual makers of these goods for their own use.

7. Machines imported for the construction of churches, except such materials as may be regarded as "works of art," which are admitted duty free.

8. Machines and accessories indispensable for the installation of freezing establishments of any kind for industrial use, provided that the plans for such installation have been previously submitted to the Ministry of Fazenda, in order to prevent the fraudulent use of the machines and accessories for other purposes.

V.—Art. 4 of Law No. 2524, dated December 31, 1911.

Agricultural machines and implements include machines and implements for the manufacture of fish and shellfish preparations, intended for establishments engaged in the sea products industry. (The provisions of No. 2, Section IV., § 4 of Art. of Decree No. 8392, dated March 8, 1911, are equivalent to the present provision.)

REBATES.

I.—Art. 2, Section III, of Law No. 2524, dated December 31, 1911.  
Charitable and public free relief establishments are to be entitled to a

(1) See at the end of tariff Art. 6 of Law No. 2719, dated December 31, 1912.

(2) See at the end of tariff Art. 7 of Law No. 2719, dated December 31, 1912.

(3) See at the end of tariff Art. 10 of Law No. 2719, dated December 31, 1912.

Duties.  
Reis.  
7

rebate of 90% of the tariff rates in force on drugs and medicines in general, on medicinal leaves, seeds, plants, flowers, fruits and roots, on surgical instruments and apparatus, on physical apparatus and instruments specially required for medical treatment and on disinfectants, on Lister's cures, and on cotton, woollen and linen articles for the use of invalid and relieved persons (4).

II.—Decree No. 9323, of January 17, 1912.

The under-described goods imported from the United States of America are to be entitled to the following rebates:

30% on wheaten flour;  
20% on balances, ice-chests, cement, corsets, dried fruits, condensed milk, typewriting machines, rubber manufactures mentioned in tariff No. 1033, school furniture, windmills, pianos, clocks and watches, stationary ("secretaries"), colours mentioned in tariff No. 173, except inks and varnishes.

IMPORT TARIFF.

NOTE.—According to Art. 15 of the Preliminary dispositions of the Customs Tariff, the value of goods is calculated at the rate of exchange of 12 pence per 1000 reis (8). For weights and measures, Brazil has adopted the metrical system.

Import duties are levied on a proportion of 55% in gold and 45% in paper.

| Nos. | Goods. | Duty.<br>Reis. | Per-<br>centage<br>duty. | Tare<br>allowance. |
|------|--------|----------------|--------------------------|--------------------|
|------|--------|----------------|--------------------------|--------------------|

CLASS I.

ANIMALS, LIVE, AND PREPARED.

|  |         |    |  |  |
|--|---------|----|--|--|
| 1 Animals: Live:   |         |    |  |  |
| Birds, fancy and singing birds:                            |         |    |  |  |
| Canaries and other small birds, each                       | 3000    | 50 |  |  |
| Swans and other large birds....                            | 20000   | 50 |  |  |
| Not specially mentioned .....                              | 5000    | 50 |  |  |
| Live stock:  |         |    |  |  |
| Neat cattle .....  | 30000   | 15 |  |  |
| Asses, mules and horses .....                              | 60000   | 20 |  |  |
| Sheep and goats .....                                      | 4000    | 10 |  |  |
| Pigs .....   | 5000    | 10 |  |  |
| Fish, gold, and other fancy fish ..                        | 2000    | 50 |  |  |
| Of all kinds not specially mentioned                       | ad val. | 30 |  |  |
| Prepared for museums and cabinets of natural history ..... | Free.   | —  |  |  |

CLASS II.

HAIR AND FEATHERS, RAW OR PREPARED.

|  |       |    |   |  |
|--|-------|----|---|--|
| 2 Hair, human:                                       |       |    |   |  |
| Up to 50 centimetres in length, kilog.               | 15000 | 30 | Bales or sacks, cases or boxes of cardboard or similar packages: gross. |  |
| Exceeding 50 centimetres in length ..                | 40000 | 30 | do.   |  |
| 3 Bristles .....                                     | 1800  | 30 | do.   |  |
| 4 Horsehair:   |       |    |   |  |
| Raw, simple or prepared for weaving ..               | 800   | 30 | Bales or sacks: gross.  |  |
| Prepared, of natural colour ....                     | 2400  | 30 | do.   |  |
| Prepared, dyed .....                                 | 3600  | 30 | do.   |  |
| 5 Fur of the hare, beaver, rabbit and the like ..... | 2000  | 20 | Cases or boxes of cardboard or similar packages: gross.                 |  |
| 6 Feathers:  |       |    |   |  |
| Ostrich feathers for dusters ..                      | 2000  | 30 | Bales or sacks: gross.  |  |
| Other of all kinds .....                             | 1500  | 30 | do.   |  |

MANUFACTURED.

|  |         |       |    |   |
|--|---------|-------|----|---|
| 7 Buttons covered with all kinds of hair ..  | kilog.  | 4000  | 50 | Cases or boxes of cardboard or similar packages: gross. |
| 8 Hair, human:   |         |       |    |   |
| Wigs, fore-locks, and other wigmakers' wares .....   | kilog.  | 60000 | 50 | do.   |
| Rings, bands, cords, bracelets and similar articles, with or without clasps or ornaments of gold or any other metal or material ..   | gramme  | 300   | 50 | do.   |
| 9 Hats of the fur of the hare, otter, beaver or horsehair:   |         |       |    |   |
| Not trimmed .....  | each    | 6400  | 60 |   |
| Trimmed .....  | ad val. | 60    |    |   |
| 10 Mattresses, pillows and other similar articles, with linings or coverings of leather, or of any kind of tissue ..   | kilog.  | 2500  | 50 | do.   |
| 11 Corriage of all kinds, and rope-makers' wares, such as oilbags, sacks, for filtering oil ("sacofins") and cloth called "maff", plain or with iron or copper fittings, and similar wares ..... | kilog.  | 700   | 30 | Wrappers: gross.  |

(4) See at the end of tariff Art. 9 of Law No. 2719, dated December 31, 1912.

5 This column represents in percentage the corresponding specific duties appearing in the first column. It likewise serves to calculate the duties on goods dutiable *ad valorem*.



## CLASS II.—HAIR AND FEATHERS, RAW OR PREPARED—continued.

| Nos. | Goods.   | Duty.<br>Reis.  | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|--|---|--------------------------------|---|
| 12   | Tissens of horsehair ("eroline"):<br>In the piece or in patterns .....kilog.<br>In made-up articles of any kind not<br>specified, with or without mountings<br>of steel or whalebone.....kilog.  | 6000<br>8000  | 50                             | Net.<br>do.   |
| 13   | Brushes:<br>With handles or backs entirely of ivory,<br>mother-of-pearl, or tortoise-shell, for<br>whichever use.....kilog.  | 36000   | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages;<br>gross.                             |
|      | With handles or backs of bone, buffalo<br>or other horn, or wood, with or with-<br>out inlaid work:<br>For clothes, hair and similar uses<br>dozen<br>For hats, beard, rice powder and<br>similar uses .....dozen<br>For mustache, teeth, nails, combs<br>and similar uses .....dozen<br>For cleaning metals and other uses<br>dozen<br>For tablecloths, floor-scrubbing and<br>like uses.....dozen<br>For shoes, harness and animals,<br>with or without straps .....dozen<br>Not specially mentioned .....dozen  | 8000<br>6000<br>2000<br>2000<br>9000<br>4000<br>4000            | 50                             |   |
|      | Note 1.—Brushes combined with<br>combs, mirrors, etc., shall be liable<br>to a surtax of 20%.<br>By beard brushes shall be meant<br>those of which the surface covered<br>with hair does not exceed 11x6<br>centimetres. Brushes exceeding this<br>size shall be considered as hair<br>brushes.  |   |                                |   |
| 14   | Feather dusters:<br>Of peacock and similar feathers<br>dozen<br>Of all other kinds .....dozen  | 30000<br>15000  | 50                             |   |
| 15   | Corsets of horsehair.....each  | 5200  | 50                             |   |
| 16   | Fans of feathers:<br>With ribs of bone, horn or wood, ...<br>With ribs of ivory, mother-of-pearl or<br>tortoise-shell .....each<br>Note 2.—Fans measuring up to 27<br>centimetres from the extremity of<br>the fittings to the extremity of the<br>feathers shall be considered as<br>children's fans and liable to half the<br>respective duties.   | 3500<br>24000   | 50                             |   |
| 17   | Plumes, pompons, for military equip-<br>ment:<br>Of feathers .....gramme   | 100   | 50                             | Exclusive of<br>cardboard<br>cases; gross.  |
| 18   | Feathers:<br>Of horsehair.....kilog.<br>For flowers and ornaments:<br>Small or in bunches .....<br>Birds', ornamental, cock and<br>pigeon feathers, and the like<br>gramme<br>Curled, whole or arranged, detached<br>or united in plumes .....gramme<br>In flowers, single or in wreaths and<br>other ornaments .....gramme<br>Quills for writing:<br>Plain, cut or not.....kilog.   | 7000<br>10000<br>100<br>200<br>200<br>4000                      | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages;<br>gross.<br>do.<br>do.<br>do.<br>do. |
| 19   | Brushes, painters', etc.:<br>Brushes:<br>Large, with short handles, for<br>tarring .....dozen<br>For painting and whitewashing<br>kilog.<br>Fine, in quills, for drawing and other<br>similar uses .....kilog.<br>For artists and glaziers, including flat<br>brushes for graining .....kilog.<br>Other kinds, flat, round or pointed,<br>for varnishing, tracing, etc.....kilog.<br>For shaving:<br>With handles of bone, buffalo or<br>other horn, wood or common<br>metal .....kilog.<br>With handles of ivory, mother-of-<br>pearl or tortoise-shell .....kilog.<br>Note 3.—Painters' brushes, etc.,<br>imported without handles are liable<br>to double the duties. | 30000<br>6000<br>3200<br>25000<br>12000<br>5000<br>6000<br>5000 | 50                             | do.<br>do.<br>do.<br>do.<br>do.<br>do.<br>do.<br>do.  |
| 20   | Brooms of all kinds, with or without<br>handles .....dozen   | 16000   | 50                             |   |
| 21   | Hand screens:<br>With handles of bone, buffalo or other<br>horn, or wood .....each<br>With handles of ivory, mother-of-<br>pearl or tortoise-shell .....each   | 1360<br>8000  | 50                             |   |
| 22   | All other articles not specially mentioned<br>Note 1.—Tissens of hair are duti-  | ad val. 50  |                                |   |

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|--|----------------|--------------------------------|--------------------|
|      | able as those of wool, according to<br>kind.<br>When articles mentioned in the<br>present class have ornaments or<br>fittings of ivory, mother-of-pearl or<br>tortoise-shell, and when they are<br>not enumerated in that class, they<br>shall be liable to a surtax of 50%;<br>those ornamented with gold or<br>silver shall be subject to a duty of<br>60% ad valorem. |                |                                |                    |

## CLASS III.

## HIDES, SKINS AND LEATHER—RAW, PREPARED, TANNED OR VARNISHED.

|    |   |      |    |                            |
|----|---|------|----|----------------------------|
| 23 | Hides and skins, raw, of all kinds:<br>Green .....kilog.                                      | 300  | 30 | Net.                       |
|    | Dried and salted ..... "  | 300  | 30 | do.                        |
| 24 | Prepared and tanned:<br>With the hair:<br>Ermine, beaver, otter, etc. ....                    | 7600 | 30 | Cases: 10%<br>bales; gross |
|    | Not specially mentioned ....  | 2000 | 40 | do.                        |
|    | Without the hair:<br>Parings or scraps of kid .....   | 1200 | 30 | do.                        |
|    | Sole leather, and tanned cow-hide<br>kilog.   | 1800 | 40 | do.                        |
|    | Wild boar, chamois, morocco or<br>moroccoed leather, and kid skins<br>kilog.                  | 2200 | 30 | do.                        |
|    | Other not specially mentioned:<br>Of natural colour .....kilog.                               | 1400 | 30 | do.                        |
|    | Dyed or blackened ..... "   | 2200 | 30 | do.                        |
|    | Varnished:<br>Of hide or horse-skins, grained,<br>called Russia leather .....kilog.           | 6000 | 60 | do.                        |
|    | Do., smooth and all other smooth or<br>grained leather .....kilog.                            | 3000 | 30 | do.                        |
|    | Note 5.—Manufactured or em-<br>bossed leather or hides shall be<br>liable to a surtax of 20%. |      |    |                            |

## MANUFACTURES OF LEATHER.

|    |  |  |    |   |
|----|--|--|----|---|
| 25 | Whip thongs .....dozen   | 6000                                   | 60 |   |
| 26 | Harness of all kinds of leather:<br>For carriages:<br>With ornaments of varnished or<br>tanned iron, single harness....set   | 60000                                  | 60 |   |
|    | With ornaments of common metal,<br>single harness .....set   | 120000                                 | 60 |   |
|    | With ornaments of plated, silvered,<br>or gilt metal, single harness .set  | 240000                                 | 60 |   |
|    | For tramways ..... "   | 40000                                  | 60 |   |
| 27 | Purses, bags, necessities and sewing cases,<br>plain or combined with silk:<br>Empty or with fittings of bone, horn,<br>wool, iron, etc.....kilog.   | 4000                                   | 60 | Cases or boxes<br>of cardboard<br>or similar<br>packages;<br>gross. |
|    | With fittings of ivory, tortoise-shell,<br>mother-of-pearl, etc. ....kilog.  | 12000                                  | 60 | do  |
|    | For travelling, valises, haversacks &c.:<br>Without fittings, or plain .....kilog.   | 3000                                   | 60 | do  |
|    | With fittings of glass, porcelain,<br>bone, horn, wood, iron &c. ....kilog.  | 5000                                   | 60 | do  |
|    | With fittings of ivory, mother-of-<br>pearl, tortoise-shell, gilt or<br>silvered metal &c. ....kilog.  | 15000                                  | 60 | do  |
| 28 | Game bags, plain, or with powder and<br>shot flasks .....each  | 3200                                   | 60 |   |
| 29 | Bridles of leather of all kinds:<br>For saddle horses: With reins, plain,<br>or with trimmings or ornaments of<br>common metal .....each<br>Do., with ornaments of fine metal,<br>or of gilt or silvered metal, each<br>For draught horses: with reins, plain,<br>or with trimmings or ornaments of<br>common metal .....each<br>With ornaments of fine metal, or of<br>gilt or silvered metal, each<br>Halters .....each<br>Note 6.—Bridles without reins, and<br>reins imported separately from the<br>bridles, are subject to half the above<br>duties. | 3000<br>5000<br>10000<br>20000<br>1500 | 60 |   |
| 30 | Footwear:<br>Boots, long, Hessian .....pair  | 20000                                  | 60 |   |
|    | Do., not specially mentioned ....  | 15000                                  | 60 |   |
|    | Boots and laced shoes:<br>Of leather or skin, or cotton, woolen<br>or linen tissue, up to 22 centi-<br>metres in length.....pair<br>Do., more than 22 centimetres in<br>length .....pair<br>Of silk, or other tissue mixed with<br>silk, up to 22 centimetres in<br>length .....pair<br>Do., more than 22 centimetres in<br>length .....pair<br>Low shoes and buskins:<br>Of leather or skin, or of cotton,<br>woolen or linen tissue, up to 22<br>centimetres in length .....pair   | 3000<br>7000<br>6500<br>14000<br>1200  | 60 |   |

\* Under Law No. 2719, dated December 31, 1912, national manufacturers of jerked meat ("carque") will be entitled to a refund at the rate of 20 reis per kilogramme of carque manufactured and exported, as a compensation for the import duties levied on certain raw materials indispensable for their industry.

## CLASS IV.—MEAT, FISH, OILAGINOUS SUBSTANCES AND OTHER ANIMAL PRODUCTS—continued.

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|--|----------------|--------------------------------|---|
| 55   | Glue or gelatine:<br>Prepared for typography .....kilog.   | 200            | 50                             | Barrels or cases,<br>10%.   |
|      | Not specially mentioned ..... "  | 700            | 50                             | do.   |
| 56   | Spermaceti:<br>Raw or prepared, strained, in lumps<br>or refined .....kilog.                                 | 800            | 20                             | Barrels or cases,<br>2%.  |
|      | Candles ..... "  | 1200           | 60                             | Cases or boxes or<br>cardboard of<br>similar pack-<br>ages: gross.  |
| 57   | Guano and other manures ..... Free   |                |                                |   |
| 58   | Milk, preserved, condensed, sterilized or<br>prepared in any other manner .....kilog.                        | 500            | 60                             | Tins, flasks or<br>similar pack-<br>ages: gross.  |
| 59   | Tongues, tripe or intestines of oxen, pigs<br>and any other animal:<br>Dried or in brine .....kilog.         | 300            | 50                             | Barrels, hogs-<br>heads or kits,<br>35%.  |
|      | Preserved or prepared in any other<br>manner .....kilog.   | 1200           | 50                             | Tins, flasks or<br>wrappers: gross.   |
| 60   | Butter:<br>Milk ..... "  | 1500           | 50                             | Earthenware re-<br>ceptacles, 40%<br>; barrels, 30%<br>; tins, flasks or<br>similar pack-<br>ages: gross. |
|      | Margarine and substitutes .... "   | 3500           | 50                             | do.   |
| 61   | Eggs of poultry and other domestic birds<br>..... Free   |                |                                |   |
| 62   | Fish not otherwise mentioned, shellfish,<br>oysters and other molusca, also fish roe:<br>Codfish .....kilog. | 60             | 20                             | Earthenware re-<br>ceptacles, 40%<br>; barrels, 30%<br>; hogsheads, tubs<br>or cases: 10%.                |
|      | Other of all kinds, dried, salted or in<br>brine .....kilog.   | 80             | 20                             | do.   |
|      | Fresh, frozen or otherwise preserved<br>by a refrigerative process .....kilog.                               | 80             | 20                             | do.   |
|      | Preserved in any manner:<br>Sardines ..... "   | 600            | 50                             | Tins or flasks:<br>gross.   |
|      | All other ..... "  | 1200           | 50                             | do.   |
| 63   | Cheese of all kinds ..... "  | 1200           | 50                             | Cases, 18% ; tins<br>or small cases:<br>gross.  |
| 64   | Soap, not perfumed, of all kinds. .... "   | 400            | 50                             | Cases, 8% ; tins:<br>gross.   |
| 65   | Blood of oxen or other animals, dried or<br>prepared .....kilog.   | 40             | 20                             | Barrels or cases,<br>10%.   |
| 66   | Soapy substances and the like, not per-<br>fumed .....kilog.   | 400            | 20                             | Cases, 8% ; tins:<br>gross.   |
| 67   | Tallow or fat:<br>All kinds .....kilog.  | 100            | 25                             | Barrels, 15% ;<br>cases, 10%<br>; cases or boxes<br>of cardboard or<br>similar pack-<br>ages: gross.      |
|      | Candles; purified tallow for pomades<br>kilog.   | 700            | 60                             | do.   |
| 68   | Stearine:<br>Raw ..... "   | 800            | 60                             | Barrels or cases,<br>12% ; cases or<br>boxes of card-<br>board or similar<br>packages: gross.             |
|      | Candles ..... "  | 1200           | 60                             | do.   |
| 69   | Bacon, salted or in brine ..... "  | 200            | 30                             | Packages of all<br>kinds: gross.  |

## CLASS V.

## IVORY, MOTHER-OF-PEARL, TORTOISE-SHELL AND OTHER ANIMAL SUBSTANCES, RAW OR PREPARED.

|    |   |       |    |  |
|----|---|-------|----|--|
| 70 | Ivory and mother-of-pearl, raw, sawn or<br>prepared .....kilog.         | 3000  | 15 | Net.   |
| 71 | Tortoise-shell and claws of the tortoise<br>kilog.                      | 7500  | 15 | do.  |
|    | Whalebone ..... "   | 500   | 15 | do.  |
| 72 | Whelks, cowries and other shells not<br>specially mentioned .....kilog. | 900   | 15 | do.  |
| 73 | Sponges:<br>Fine ..... "  | 20000 | 50 | Cases or boxes of<br>cardboard or<br>similar pack-<br>ages: gross. |
|    | Common, for house cleaning and<br>similar use .....kilog.               | 5000  | 50 | do.  |
| 75 | Bone:<br>Cuttle ..... "   | 1200  | 15 | Net.   |
|    | Other, not specially mentioned .. "                                     | 300   | 15 | do.  |
| 76 | Pearls, raw or perforated ..... ad val.                                 |       |    |  |

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|---|----------------|--------------------------------|--------------------|
| 77   | Horns:<br>Of the narwhal, rhinoceros, and<br>hippopotamus .....kilog. | 450            | 15                             | Net.               |
|      | Of neat cattle ..... "  | 60             | 15                             | do.                |
|      | Of the buffalo and stag, raw ..... "                                  | 300            | 15                             | do.                |
| 78   | Horns and claws of all kinds not specially<br>mentioned .....kilog.   | 300            | 15                             | do.                |

## MANUFACTURES.

|    |   |        |    |  |
|----|---|--------|----|--|
| 79 | Ornaments and all other adornment or<br>fancy articles &c.:<br>Of bone, buffalo or other horn .....kilog.   | 10000  | 50 | Cases or boxes<br>of cardboard or<br>similar pack-<br>ages: gross. |
|    | Of ivory, mother-of-pearl or tortoise-<br>shell .....kilog.   | 50000  | 50 | do.  |
| 80 | Snuff-boxes:<br>Of bone, buffalo or other horn ..... "  | 4000   | 40 | do.  |
|    | Of ivory, tortoise-shell, or tortoise-<br>shell and horn .....kilog.  | 30000  | 50 | do.  |
|    | Note 11.—Snuff-boxes having a<br>small plate or incrustation of gold<br>or gilt silver shall be liable to a<br>surtax of 30% ; those which, in<br>addition to the plate, have incrusta-<br>tions or mountings of such metals<br>shall be liable to a surtax of 50%. |        |    |  |
| 81 | Buttons and button moulds: with hooks:<br>Of bone, buffalo or other horn .....kilog.  | 1000   | 50 | do.  |
|    | Of ivory, mother-of-pearl or tortoise-<br>shell .....kilog.   | 12000  | 60 | do.  |
|    | With shanks and with ornaments of<br>the following or any other material,<br>excepting gold and silver:<br>Of bone, buffalo or other horn .....kilog.   | 3000   | 50 | do.  |
|    | With incrustations of, or inlaid with<br>tortoise-shell, ivory or mother-of-<br>pearl .....kilog.   | 8000   | 50 | do.  |
|    | With incrustations of, or inlaid with<br>other materials .....kilog.  | 6000   | 50 | do.  |
|    | Of ivory, mother-of-pearl or tortoise<br>shell .....kilog.  | 30000  | 50 | do.  |
| 82 | Cornal:<br>Raw .....kilog.  | 9000   | 30 | do.  |
|    | In manufactures of all kinds ..... "  | 30000  | 30 | do.  |
| 83 | Plates or sheets:<br>Of horn (for lanterns and the like) ..<br>kilog.   | 2000   | 50 | Net.   |
|    | Of ivory (for drawing and the like) ..<br>kilog.  | 30000  | 50 | do.  |
| 84 | Fans:<br>Of bone, buffalo or other horn .....each   | 2000   | 50 |  |
|    | Of ivory, mother-of-pearl or tortoise-<br>shell .....each   | 20000  | 50 |  |
| 85 | Shark-skin, prepared for polishing .....kilog.  | 250    | 50 | Cases or boxes of<br>cardboard or<br>similar pack-<br>ages: gross. |
| 86 | Combs:<br>Of bone, buffalo or other horn, of all<br>kinds .....kilog.   | 6000   | 50 | do.  |
|    | Of ivory, of all kinds ..... "  | 28000  | 50 | do.  |
|    | Of tortoise-shell:<br>Braid-combs, round combs and the<br>like .....kilog.  | 60000  | 50 | do.  |
|    | Ornamental ..... "  | 100000 | 50 | do.  |
| 87 | Powder-horns ..... "  | 3000   | 50 | Net.   |
| 88 | Whalebones:<br>For corsets ..... "  | 6000   | 50 | Cases or boxes of<br>cardboard or<br>similar pack-<br>ages: gross. |
|    | For ramrods and other purposes .. "   | 2000   | 50 | do.  |
| 89 | All articles not specially mentioned:<br>Of bone, buffalo or other horn ..... "   | 6000   | 50 | do.  |
|    | Of ivory or mother-of-pearl .... "  | 45000  | 50 | do.  |
|    | Of tortoise-shell ..... "   | 65000  | 50 | do.  |
|    | Note 12.—Articles of bone, buffalo<br>or other horn, with ornaments of<br>ivory, mother-of-pearl or tortoise-<br>shell, not specially mentioned, shall<br>be liable to a surtax of 30%.   |        |    |  |
|    | Articles with ornaments of gold<br>or gilt silver shall be dutiable with<br>a surtax of 80% , unless otherwise<br>specially provided for.   |        |    |  |

## CLASS VI.

## FRUITS.

|    |  |     |    |   |
|----|--|-----|----|---|
| 90 | Fresh fruits, chestnuts, hazelnuts, coco-<br>nuts, walnuts, almonds and olives of all<br>kinds .....kilog. | 100 | 50 | Barrels or cases,<br>11% ; (anco-<br>retas), 17% ;<br>(paroleiras), 20%<br>; tins, flasks,<br>small cases,<br>wooden or card-<br>board cases:<br>gross. |
|    | Fruits, dried or drained, of every kind<br>kilog.  | 400 | 50 | do.   |



| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>dnty. | Tare<br>allowance.   |
|------|---|----------------|--------------------------------|--|
|      | seeds, nuts and other similar products,<br>used in dyeing, medicine, &c.:<br>Bastard saffron, safflower or ear-<br>tannus (seed) .....kilog.  | 1100           | 25                             | Glass recep-<br>tacles capable<br>of contain-<br>ing: up to 25<br>gr. of water,<br>40%: more<br>than 25 and<br>up to 250 gr.<br>30%: more<br>than 250 and<br>up to 500 gr.<br>20%: more<br>than 500 gr.<br>and up to 2<br>kil.10%: more<br>than 2 kilogs.<br>5%: botijas<br>or other<br>earthenware<br>or faience re-<br>ceptacles:<br>20%: barrels<br>or cases, 10%:<br>tins or zinc<br>cases, 5%:<br>bales, gross;<br>small cases or<br>boxes of card-<br>board or<br>wood, gross. |
|      | Adised: Common .....kilog.  | 300            | 25                             | do.  |
|      | Star adised ..... " "   | 1100           | 25                             | do.  |
|      | Vanilla (beans) ..... " "   | 16700          | 25                             | do.  |
|      | Small carladium (seed) .... " "   | 4400           | 25                             | do.  |
|      | Perfumed Tonka beans ..... " "  | 3300           | 25                             | do.  |
|      | Colocynth (pulp of the fruit) .. " "  | 1200           | 25                             | do.  |
|      | Cumia ..... " "   | 300            | 25                             | do.  |
|      | Gallnuts ..... " "  | 200            | 25                             | do.  |
|      | Lined ..... " "   | 200            | 25                             | do.  |
|      | Water-melon seed, not husked .. " "   | 1100           | 25                             | do.  |
|      | " " husked ..... " "  | 1600           | 25                             | do.  |
|      | Nutmegs ..... " "   |                |                                |  |
|      | Mustard (seed):<br>Black or white ..... " "   | 200            | 25                             | do.  |
|      | Of any kind, prepared or preserved<br>kilog.  | 1100           | 25                             | do.  |
|      | Saint Ignatins' bean ( <i>Ignatia<br/>amara</i> ) .....kilog.   | 1300           | 25                             | do.  |
|      | Elier, myrtle and juniper berries .. " "  | 200            | 25                             | do.  |
|      | Sesumum and vango seeds .. " "  | 100            | 25                             | do.  |
|      | Seeds for vegetables, gardening,<br>pasture and for agricultural pur-<br>poses in general (?) .....kilog.   | Free.          |                                |  |
|      | Not otherwise mentioned .....kilog.   | 500            | 25                             | do.  |
| 106  | Sweet and other potatoes ..... "  | 80             | 15                             | Hogheads or<br>cases, 15%:<br>hampers or<br>canisters, 5%.<br>Flasks, tins or<br>similar pack-<br>ages, gross.   |
| 107  | Curry powder ( <i>earli</i> ) ..... " "   | 1000           | 20                             | See No. 103.   |
| 108  | Barks and wood, medicinal and for<br>dyeing:<br>Cinnamon .....kilog.  | 300            | 30                             |  |
|      | Oak, quercitron ( <i>quercus tinctoria</i> ),<br>Brazil wood, yellow-wood, log-<br>wood and fustic: sandal-wood,<br>guaiacum, saffrafas and all other<br>kinds of wood or bark for tanning<br>or dyeing .....kilog. | 100            | 25                             | do.  |
|      | Not elsewhere mentioned .... " "  | 500            | 25                             | do.  |
| 109  | Onions:<br>Loose, in platts, strung or in<br>bunches .....kilog.  | 300            | 50                             | Hogheads or<br>cases, 15%:<br>hampers or<br>baskets, 5%:<br>flasks, tins or<br>similar pack-<br>ages, gross.<br>do.  |
|      | Preserved, with or without fruits or<br>vegetables of all kinds .....kilog.   | 800            | 50                             | do.  |
| 110  | Tea, Indian, of any kind ..... "  | 3000           | 50                             | Wooden cases:<br>weighing up<br>to 10 kil. 32%:<br>up to 20 kil.<br>26%: up to 30<br>kil. 25%: up  |

(1) These articles are exempt from the

(1) These articles are exempt from the registration tax of 10 %.

## CLASS VIII.—PLANTS, LEAVES, FLOWERS, FRUITS, &amp;c.—CON.

| Nos.  | Goods.  | Per-<br>Reis. | centage<br>of<br>duty. | Tare<br>allowance.  |
|---|---------|---------------|------------------------|---|
| 112 Cloves.....   | kilog.  | 300           | 50                     | Hogshounds or<br>cases, 10%;<br>flasks or glass<br>receptacles,<br>20%; sacks,<br>gross.  |
| 113 Hay, lucern, oat straw and all other<br>fodder, green or dried.....   | kilog.  | 50            | 20                     | Bales, gross.   |
| 114 Leaves, flowers, herbs, stalks, rushes,<br>mosses, sprouts and other similar pro-<br>ducts, for medicine and dyeing:                          |         |               |                        |   |
| Bastard saffron, safflower or car-<br>thamus (flowers).....   | kilog.  | 1300          | 25                     | See No. 105.  |
| Saffron, Spanish or Asiatic ( <i>crocus<br/>sativus</i> ).....  | kilog.  | 20000         | 25                     | do.   |
| Rosemary, leaves.....   | "       | 200           | 25                     | do.   |
| " flowers.....  | "       | 700           | 25                     | do.   |
| Lavender (flowers).....   | "       | 200           | 25                     | do.   |
| Koussou (flowers of the <i>Braveia<br/>anthelmintica</i> ).....   | kilog.  | 1300          | 25                     | do.   |
| Hops.....   | "       | 150           | 15                     | do.   |
| Mallow, leaves.....   | "       | 400           | 25                     | do.   |
| " flowers.....  | "       | 700           | 25                     | do.   |
| Corsicau or coraline moss ( <i>Fucus<br/>helminthocorton</i> ), Iceland moss<br>( <i>Cetraria islandica</i> ) and Irish<br>moss or carrageen..... | kilog.  | 200           | 25                     | do.   |
| Orchilla weed.....  | "       | 200           | 15                     | do.   |
| Mace or nutmeg flowers.....   | "       | 3300          | 25                     | do.   |
| Poppy flowers, white, black or red<br>( <i>Papaver rhoeas</i> ).....  | kilog.  | 500           | 15                     | do.   |
| Not specially mentioned.....  | "       | 500           | 25                     | do.   |
| 115 Tobacco:  |         |               |                        |   |
| Cigars.....   | hundred | 22400         | 50                     |   |
| Cigarettes.....   | kilog.  | 15600         | 50                     | Barrels or<br>hogshounds,<br>10%; cases,<br>10%; flasks,<br>20%; sacks or<br>bales, gross;<br>boxes of tin<br>or lead foil,<br>cardboard<br>cases or simi-<br>lar packages,<br>gross. |
| In leaves, of whatever origin or<br>quality.....  | kilog.  | 2400          | 50                     | do.   |
| Chewing and the like.....   | "       | 5600          | 50                     | do.   |
| Cut or in filaments for pipes or<br>cigarettes.....   | kilog.  | 6800          | 50                     | do.   |
| Snuff.....  | "       | 13600         | 50                     | do.   |
| 116 Laurel leaves.....  | "       | 500           | 50                     | Hogshounds or<br>cases, 10%;<br>sacks, gross.<br>Cases or boxes<br>of cardboard,<br>gross.  |
| 117 Yerba mate.....   | "       | 300           | 50                     |   |
| 118 Pepper:   |         |               |                        |   |
| Asiatic, black or Malabar.....  | "       | 300           | 50                     | Barrels or<br>cases, 10%;<br>sacks, 25%;<br>flasks, tins or<br>similar pack-<br>ages, gross.  |
| Of any kind, fresh or dried, with or<br>without admixture of fruits or<br>vegetables, or preserved.....   | kilog.  | 800           | 50                     | do.   |
| 119 Roots and bulbs, for medicine, dyeing<br>&c.:   |         |               |                        |   |
| Indian saffron, curcuma or white or<br>yellow ginger.....   | kilog.  | 700           | 25                     | See No. 105.  |
| Liquorice.....  | "       | 300           | 25                     | do.   |
| Marshmallow, with or without<br>bark, or grated.....  | kilog.  | 300           | 25                     | do.   |
| Dog grass.....  | "       | 200           | 25                     | do.   |
| Orris roots.....  | "       | 300           | 15                     | do.   |
| Salp.....   | "       | 1700          | 25                     | do.   |
| For gardens, pasture, and for agri-<br>cultural purposes in general.....  |         | Free          |                        |   |
| Not specially mentioned.....  |         | ad val.       | 25                     |   |
| 120 All other spices not specially mentioned,<br>fresh, dried or preserved.....   | kilog.  | 2000          | 25                     | Barrels or<br>earthenware<br>pots ( <i>talhas</i> ),<br>55%; tins,<br>flasks or simi-<br>lar packages,<br>gross.  |

Note 14.—Articles included in this class, when imported crushed, grated, scraped, or in powder, will be dutiable, in the first three cases, at the rate of 10%, and in the last case, at the rate of 25%, in addition to the duties specified, when not enumerated in that class or when not generally imported in such state.

If the flowers, leaves, roots, seeds, berries, grains, barks &c. of the same plant, of which the several parts are dutiable at different rates, are imported together in the same package, or mixed so that it is not possible to separate them, the duty must be levied as on that part paying the highest duty.

| Nos.  | Goods. | Per-<br>Reis. | centage<br>of<br>duty. | Tar-<br>iff allow-<br>ance.  |
|---|--------|---------------|------------------------|--|
| In case of importation of an article which is the subject of important export trade of the country, the duty shall be levied at the rate of 30% of the values fixed in the export tariff. |        |               |                        |  |
| CLASS IX.<br>VEGETABLE JUICES, ALCOHOLIC AND FERMENTED BEVERAGES AND OTHER LIQUIDS.   |        |               |                        |  |
| 121 Tar and pitch.....  | kilog. | 20            | 15                     | Barrels, casks, earthenware or faience, tins, gross; cases, 10%; heads or rooms, 15%; sacks, gross.  |
| 122 Sugar: Candy.....   | "      | 500           | 60                     | do.  |
| Grape sugar or glucose.....   | "      | 200           | 50                     | do.  |
| Of any other kind (1).....  | "      | 1000          | 80                     | do.  |
| 123 Oils:   |        |               |                        |  |
| Olive or sweet oil.....   | "      | 400           | 50                     | Woolen cases, 20%; tins, other receptacles of various kinds, gross.  |
| Cotton-seed, palm or coconut (2).....   | kilog. | 200           | 50                     | do.  |
| Not specially mentioned.....  | "      | 300           | 50                     | do.  |
| 124 Fermented beverages:  |        |               |                        |  |
| Beer:   |        |               |                        |  |
| Of milk and extract of beer.....  | "      | 1700          | 60                     | Woolen cases, 20%; bottles and other receptacles of all kinds, gross.  |
| Common:   |        |               |                        |  |
| In barrels.....   | "      | 1200          | 60                     | do.  |
| In bottles.....   | "      | 1500          | 60                     | do.  |
| (3) Guinness' brand, brewed in England:   |        |               |                        |  |
| In barrels.....   | kilog. | 750           | 60                     | do.  |
| In bottles.....   | "      | 500           | 60                     | do.  |
| Mead, cider, ginger ale and other beverages not mentioned:  |        |               |                        |  |
| In casks.....   | kilog. | 600           | 60                     | do.  |
| In other receptacles.....   | "      | 400           | 60                     | do.  |
| 125 Lees of oil or wine.....  | "      | 200           | 30                     | Barrels, 20%; tins, 5%.  |
| 126 Camphor.....  | "      | 1000          | 25                     | See No. 129.   |
| 127 Catechu, tau bark, quebracho or any other vegetable extract containing tannin, dry, in paste or liquid, for use in tanning hides or skins.....  | kilog. | 100           | 25                     | do.  |
| 128 Wax or vegetable tallow:  |        |               |                        |  |
| Wax, pure or natural.....   | "      | 700           | 25                     | Net.   |
| Composite or prepared.....  | "      | 1600          | 25                     | do.  |
| Tallow, natural.....  | "      | 200           | 25                     | do.  |
| 129 Gums, resinous gums, resins and natural balsams: Mastic:  |        |               |                        |  |
| Indian or real mastic.....  | kilog. | 2300          | 50                     | Glass receptacles capable of containing up to 125 gr. of water, 60% more than 125 and up to 250 gr. 50%; more than 250 and up to 500 gr. 40%; more than 500 gr. and up to 3 kilograms 30%; more than 3 kilograms 20%; bottles or other receptacles of earthenware, or faience, 40%; hogshounds, 10%; tins or cases of tin or zinc, 5%; small cases or boxes of cardboard or wood, gross. |
| Elemi gum.....  | "      | 600           | 50                     | do.  |
| Aloes of all kinds.....   | "      | 300           | 60                     | do.  |
| Ammoniac.....   | "      | 700           | 50                     | do.  |
| Arabic, acacia or Senegal gums.....   | "      | 300           | 20                     | do.  |
| Asafoetida.....   | "      | 500           | 25                     | do.  |

(1) Under Decree No. 6805, dated March 27, 1908, other kinds of sugar shall pay 400 reis per kilogramme if the product of countries not granting direct or indirect bounties on the production or export of sugar. These countries are the following: Germany, Austria-Hungary, Belgium, France, Great Britain, Spain, Italy, Netherlands, Sweden, Switzerland, Luxemburg and Peru.

(2) Under Budget Law No. 2719, dated December 31, 1912, coconut butter shall pay 2400 reis per kilogramme on the duty percentage of 50%.

(3) Under Budget Law No. 3446, of December 31, 1917, stout manufactured in the United States of America is to pay the special (reduced) duties applicable to Guinness' brand brewed in the United Kingdom.

## No.

| No.   | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   | No. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|---|--|----------------|--------------------------------|--|-----|---|----------------|--------------------------------|---|
|   | Copal, hard or soft (dammar gum) kilog.  | 500            | 25                             | See No. 129.   | 140 | Bistre .....  | 1000           | 25                             | See No. 129.  |
|   | Scammony .....   | 9000           | 50                             | do.  | 141 | Carmine .....   | 10000          | 25                             | do.   |
|   | Incense or oilbannum .....   | 200            | 50                             | do.  | 142 | Charcoal, for drawing .....   | 800            | 25                             | Cases or boxes of cardboard or similar packages: gross.                         |
|   | Jalap, white or black .....  | 8000           | 50                             | do.  |     |   |                |                                |   |
|   | Gum-lac .....  | 400            | 25                             | do.  | 143 | Blue ashes .....  | 130            | 25                             | Hogsheads or cases, 10%: tins or flasks, 5%: packets: gross.                    |
|   | Peruvian balsam .....  | 4000           | 25                             | do.  |     |   |                |                                |   |
|   | Mecca balsam or India pitch ..   | 6000           | 25                             | do.  | 144 | Cochineal .....   | 1000           | 25                             | See No. 129.  |
|   | Turpentine .....   |                |                                |  | 145 | Coral, fine, in powder .....  | 400            | 25                             | Small cases, boxes, tins, or flasks of all kinds: gross.                        |
|   | Bordeaux or common .....   | 150            | 50                             | do.  |     |   |                |                                |   |
|   | Venetian or other of all kinds ..  | 1000           | 50                             | do.  | 146 | Aniline or fuchsine colours of all kinds, &c. solid or liquid ..... | 2000           | 25                             | See No. 177.  |
|   | Burgundy pitch .....   | 400            | 25                             | do.  | 147 | Cork, pulverized, or Spanish black ..                               | 100            | 25                             | Hogsheads or cases, 10%: tins or flasks, 5%: packets: gross.                    |
|   | Pice-pitch: Prepared for instruments (colophony) .....   | 1300           | 25                             | do.  |     |   |                |                                |   |
|   | Black, and all other kinds ..  | 25             | 25                             | do.  | 148 | Essences, artificial, of all kinds ..                               | 6000           | 30                             | See No. 177.  |
|   | Balsam of Tolu, dry or soft ..   | 1500           | 25                             | do.  | 149 | Shoe blacking: Liquid .....   | 250            | 30                             | Pots of earthenware, faience, or glass, tins, boxes or similar packages: gross. |
|   | Not otherwise mentioned .....  | 1200           | 25                             | do.  |     |   |                |                                |   |
| 130   | Liquors of all kinds: In casks .....   | 2000           | 60                             | Wooden casks 20%: other receptacles of all kinds gross.  |     |   |                |                                |   |
|   | In other receptacles .....   | 1600           | 60                             | do.  |     |   |                |                                |   |
| 131   | Alcoholic liquids and beverages: Absinthe, brandy, camelsapinthe, cognac, kirsch, rum, whiskey, cane spirit, French, Rhenish, Jamaican and all other kinds of spirit: In casks .....   | 1500           | 60                             | do.  |     |   |                |                                |   |
|   | In other receptacles .....   | 1300           | 60                             | do.  |     |   |                |                                |   |
|   | Geneva: In casks .....   | 800            | 60                             | do.  |     |   |                |                                |   |
|   | In other receptacles .....   | 400            | 60                             | do.  |     |   |                |                                |   |
|   | Alcohol, rectified .....   | 500            | 60                             | do.  |     |   |                |                                |   |
| 132   | Manna of all kinds .....   | 1000           | 50                             | Tins, 5%: small cases or boxes, 10%: small cases or boxes in cases, 20%: flasks or pots, 20%: See No. 129. |     |   |                |                                |   |
|   |  |                |                                | Net.   |     |   |                |                                |   |
| 133   | Opium, raw or solid .....  | 12000          | 50                             |  |     |   |                |                                |   |
| 134   | Fruit juices of all kinds .....  | 300            | 50                             |  |     |   |                |                                |   |
|   | Unfermented grape juice .....  | 300            | 50                             |  |     |   |                |                                |   |
| 135   | Vinegar: Common, or for table use, red or white kilog.   | 100            | 50                             | Wooden casks, 20%: tins, flasks and similar packages: gross.   |     |   |                |                                |   |
|   | Prepared or for preserves, such as vinegar prepared with tarragon and the like .....   | 800            | 50                             | do.  |     |   |                |                                |   |
| 136   | Wines: Bitters, amer Picon, Fernct, Vermouth and similar beverages: In casks .....   | 500            | 50                             | Wooden casks, 20%: other receptacles of all kinds: gross.  |     |   |                |                                |   |
|   | In other receptacles .....   | 300            | 50                             | do.  |     |   |                |                                |   |
|   | Ohampagne and other sparkling wines kilog.   | 1600           | 50                             | Wooden casks, 20%: other receptacles of all kinds: gross.  |     |   |                |                                |   |
|   | Not specially mentioned: Containing up to 14 degrees of absolute alcohol: In casks .....   | 240            | 50                             | do.  |     |   |                |                                |   |
|   | In other receptacles .....   | 220            | 50                             | do.  |     |   |                |                                |   |
|   | Containing more than 14 degrees and up to 24 degrees of absolute alcohol: In casks .....   | 500            | 50                             | do.  |     |   |                |                                |   |
|   | In other receptacles .....   | 300            | 50                             | do.  |     |   |                |                                |   |
|   | Containing more than 24 degrees of absolute alcohol: In casks .....  | 600            | 50                             | do.  |     |   |                |                                |   |
|   | In other receptacles .....   | 400            | 50                             | do.  |     |   |                |                                |   |
| 137   | Syrups, not medicinal, of all kinds ..   | 1400           | 50                             | See No. 129.   |     |   |                |                                |   |
|   | Note 15.—Articles included in this class, if of a nature to be imported in one of the following conditions, viz.: Crushed, grated, scraped or in powder, may pay, in the first three cases, 10%, and in the last case 25%, in addition to the respective duties, when not enumerated in that state or when not generally imported in that state. |                |                                |  |     |   |                |                                |   |
|   | Straw wrappers and wooden envelopes containing bottles or casks are exempt from duty.  |                |                                |  |     |   |                |                                |   |
| CLASS X.  |  |                |                                |  |     |   |                |                                |   |
| MATERIALS AND SUBSTANCES FOR PERFUMERY, DYEING, PAINTING, &c. |  |                |                                |  |     |   |                |                                |   |
| 138   | Musk .....   | 250            | 25                             | See No. 129.   |     |   |                |                                |   |
| 139   | Ultramarine of all kinds .....   | 250            | 25                             | Cases, 10%: tins or flasks, 5%: packets: gross.  |     |   |                |                                |   |



## CLASS XI.—MATERIALS AND SUBSTANCES FOR PERFUMERY, DYEING, PAINTING, &amp;c.—continued.

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|---|----------------|--------------------------------|---|
|      | Crude, impure, suitable for fuel (1) .....  | 10             | 50                             | See No. 177.  |
|      | Not specially mentioned..... kilog.   | 1000           | 50                             | do.   |
| 162  | Oils, volatile, essential or essences:  |                |                                |   |
|      | Rosemary .....  | 3000           | 50                             | do.   |
|      | Spike or lavender .....   | 5000           | 50                             | do.   |
|      | Aniseed .....   | 8000           | 50                             | do.   |
|      | Bergamot .....  | 8000           | 50                             | do.   |
|      | Cinnamon .....  | 8000           | 50                             | do.   |
|      | Balm-mint or melissa .....  | 8000           | 50                             | do.   |
|      | Clove .....   | 3000           | 50                             | do.   |
|      | Eucalyptus .....  | 3000           | 50                             | do.   |
|      | Orange-blossom (neroli) .....   | 40000          | 50                             | do.   |
|      | Geranium .....  | 10000          | 50                             | do.   |
|      | Peppermint .....  | 10000          | 50                             | do.   |
|      | Juniper .....   | 5000           | 50                             | do.   |
|      | Orange peel or curacao .....  | 10000          | 50                             | do.   |
|      | Mustard .....   | 20000          | 50                             | do.   |
|      | Nutmeg .....  | 5000           | 50                             | do.   |
|      | Rose .....  | 100000         | 50                             | do.   |
|      | Turpentine .....  |                |                                |   |
|      | Terpin or terpinol .....  | 3000           | 50                             | do.   |
|      | Spirits of turpentine or common oil<br>of turpentine..... kilog.  | 200            | 50                             | do.   |
|      | Impure .....  | 100            | 50                             | do.   |
|      | Not specially mentioned.....  | 8000           | 50                             | do.   |
|      | Note 17.—The verification of<br>real net weight is not allowed for<br>volatile or essential oils or essences.   |                |                                |   |
| 163  | Carmine paper .....   | 7000           | 50                             | Cases or boxes<br>of card board<br>or similar<br>packages:<br>gross.  |
| 164  | Perfumery .....   | 1000           | 60                             | Pots or flasks<br>of glass, or<br>faience, tins,<br>small cases or<br>boxes of card<br>board or<br>wood, painted<br>or varnished<br>or similar<br>packages:<br>gross. |
|      | Note 18.—This number does not<br>include pure essences and oils, but<br>only those mixed preparations<br>which under the name of oils, ex-<br>tracts or essences, are intended<br>for the hair, handkerchief, &c.;<br>also eau de Cologne and similar<br>waters, used for perfumery;<br>tooth washes of all kinds; waters<br>for dyeing, softening and pre-<br>serving the skin or hair; aromatic<br>vinegars used for the toilet;<br>powder for softening, dyeing or<br>preserving the hair, teeth, skin,<br>&c.; pomades or greases for the<br>hair; toilet soap in cakes, powder,<br>paste or prepared in any other<br>manner; aromatic or perfumed<br>pastilles, tablets and cones, and<br>other similar articles not elsewhere<br>mentioned. |                |                                |   |
|      | Perfumery in pots, flasks or<br>vases, of gilt or ornamented porce-<br>lain, or of glass (No. 2), will pay<br>double the respective duties.   |                |                                |   |
| 165  | Powders: Lampblack .....  | 100            | 25                             | Hogshewd or<br>cases 25 %.  |
|      | Ivory-black .....   | 2000           | 25                             | Hogshewd or<br>cases 5 %.   |
|      | For printing, also powder for colouring,<br>gliding or silvering, simple or pre-<br>pared in varnish .....  | 1000           | 25                             | Tins, flasks,<br>cases of card-<br>board or wood<br>or similar<br>packages:<br>gross.   |
| 166  | Animal black (calcined bones):  |                |                                |   |
|      | In lumps .....  | 30             | 25                             | Hogshewd or<br>cases 10 %.  |
|      | In powder .....   | 100            | 25                             | Tins or flasks:<br>gross.   |
| 167  | Red .....   | 2500           | 50                             | See No. 129.  |
| 168  | Sigillata earth .....   | 1200           | 50                             | Hogshewd or<br>cases 10 %;<br>tins or flasks,<br>5 %.   |
| 169  | Sinopite .....  | 1200           | 50                             | do.   |
| 170  | Umber, of Cologne or Cassel .....   | 500            | 50                             | do.   |
| 171  | Sumac .....   | 25             | 25                             | do.   |
| 172  | Stenna earth, calcined or in powder .....   | 250            | 50                             | do.   |

(1) Under Budget-Law No. 2719, dated December 31, 1912, impure transparent petroleum for operating motors, is dutiable under this sub-division.

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|---|----------------|--------------------------------|---|
| 173  | Inks and colours:   |                |                                |   |
|      | Writing ink:  |                |                                |   |
|      | Liquid .....  | 600            | 50                             | Pots, bottles<br>tins or other<br>receptacles of<br>all kinds of<br>earthenware,<br>faience or<br>glass: gross. |
|      | In powder or paste .....  | 1200           | 50                             | do.   |
|      | Marking ink .....   | 3000           | 50                             | do.   |
|      | For drawing: .....  |                |                                |   |
|      | In boxes .....  | 1000           | 50                             | Boxes, glass<br>vessels, shells<br>or similar<br>packages:<br>gross.  |
|      | In shells .....   | 30000          | 50                             | do.   |
|      | In powder, paste or cakes .....   | 4000           | 50                             | do.   |
|      | Water colours of all kinds .....  | 80             | 25                             | Barrels, 10 %;<br>tins, 5 %;<br>receptacles,<br>metal tubes<br>or cylinders:<br>gross.                          |
|      | Prepared in oil and the like:   |                |                                |   |
|      | For printing or lithography,<br>&c. ....  | 100            | 25                             | do.   |
|      | Mixed with or without resin, for<br>painting houses and similar<br>uses .....   | 500            | 25                             | do.   |
|      | Fine, in tubes or cylinders of<br>metal and the like .....  | 4000           | 50                             | do.   |
|      | Note 19.—In the weight of paint-<br>boxes is included the weight of all<br>the accessories contained therein.   |                |                                |   |
| 174  | Green colours of all kinds .....  | 400            | 50                             | Hogshewd or<br>cases, 10 %;<br>tins or flasks,<br>5 %; packets:<br>gross.                                       |
| 175  | Varnishes:  |                |                                |   |
|      | Of tar .....  | 500            | 50                             | Tins or flasks:<br>gross.   |
|      | Not specially mentioned.....  | 1000           | 50                             | do.   |
|      | Note 20.—Articles included in<br>this class, if of a nature to be im-<br>ported in one of the following<br>conditions, viz.: Crushed, grated,<br>scraped or in powder, will pay, in<br>the first three cases, 10 %, and in<br>the last case 25 %, in addition to<br>the respective duties, when not<br>enumerated in that state or when<br>not generally imported in such<br>state. |                |                                |   |

## CLASS XI.

## CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALITIES.

|     |  |      |    |  |
|-----|--|------|----|--|
| 176 | Acetone or pyro-acetic spirit..... kilog.  | 1500 | 25 | See No. 177.   |
| 177 | Acetates or pyrolignites:                  |      |    |  |
|     | Of aluminium .....                         | 900  | 15 | Glass recep-<br>tacles capable<br>of containing:<br>up to 15 gr. of<br>water, 80 %;<br>more than 15<br>and up to 125<br>gr., 70 %;<br>more than 125<br>and up to 500<br>gr., 50 %;<br>more than 500<br>gr. and up to<br>2 kil., 40 %;<br>more than 2<br>and up to 4<br>kil., 20 %;<br>more than 4<br>kil., 10 %;<br>pots ("bott-<br>les") or other<br>receptacles of<br>earthenware<br>or faience,<br>30 %; hogsh-<br>ewds or cases,<br>10 %; tins, 5 %;<br>iron barrels<br>or receptacles,<br>12 %; small<br>cases of card-<br>board or<br>wood: gross. |
|     | Of ammonium .....                          | 1100 | 25 | do.  |
|     | Of lead, liquid or crystallized .....      | 700  | 25 | do.  |
|     | Of copper, crystallized or in powder ..... |      |    |  |
|     | Of iron .....                              | 1000 | 25 | do.  |
|     | Of potassium .....                         | 500  | 50 | do.  |
|     | Of sodium .....                            | 1000 | 50 | do.  |
|     | Of strontium .....                         | 3000 | 25 | do.  |
|     | Of uranium .....                           | 7500 | 25 | do.  |
| 178 | †Acids: Acetic .....                       | 900  | 25 | do.  |
|     | Glacial or crystallizable .....            | 600  | 25 | do.  |
|     | Diluted or liquid .....                    |      |    |  |

† The Budget Law No. 3116, of December 31, 1917, provides that acids and compounds of acids for the manufacture of aniline are to pay 51 per kilog.

| Goods.  | Per-centage of duty. |       | Tare allowance.   | Nos. | Goods.   | Per-centage of duty. |       | Tare allowance.         |
|---|----------------------|-------|---|------|--|----------------------|-------|-------------------------|
|   | Duty.                | Reis. |   |      |  | Duty.                | Reis. |                         |
| Arsenious or white oxide of arsenic . . . . .   | 250                  | 25    | See No. 177.  | 200  | Borate of soda or borax, in crystals or powder . . . . .   | 150                  | 50    | See No. 177.            |
| Benzole or flowers of benzoin . . . . .   | 4500                 | 25    | do.   | 201  | Bromides and bromates : . . . . .  |                      |       |                         |
| Boric, crystallized, in shells or in powder . . . . .   | 250                  | 25    | do.   |      | Of ammonium or ammonia . . . . .   | 2000                 | 50    | do.                     |
| Bromic . . . . .  | 1000                 | 25    | do.   |      | Of camphor . . . . .   | 5000                 | 50    | do.                     |
| Carbolic or phenic : . . . . .  |                      |       |   |      | Of ethyl . . . . .   | 6000                 | 50    | do.                     |
| Pure, colourless, liquid or in crystals . . . . .   | 400                  | 25    | do.   |      | Of iron . . . . .  | 4000                 | 50    | do.                     |
| Impure, red or black . . . . .  | 150                  | 25    | do.   |      | Of lithium . . . . .   | 8000                 | 50    | do.                     |
| Carbolic, liquefied . . . . .   | 200                  | 25    | do.   |      | Of potassium . . . . .   | 2000                 | 50    | do.                     |
| The same, in steel bulbs, for syphon bottles, sparklets and the like (gross weight including cardboard boxes) . . . . . | 250                  | 35    | do.   |      | Of sodium . . . . .  | 3000                 | 50    | do.                     |
| Citric, crystallized or in powder . . . . .   | 700                  | 25    | do.   |      | Of strontium . . . . .   | ad val.              | 50    | do.                     |
| Hydrochloric, chlorhydric or muriatic : . . . . .   |                      |       |   | 202  | Chemical re-agents in boxes . . . . .  | 4000                 | 50    | do.                     |
| Pure . . . . .  | 120                  | 25    | do.   | 203  | Cantharides . . . . .  |                      |       |                         |
| Impure . . . . .  | 90                   | 25    | do.   | 204  | Medicinal capsules, dragées, pearls, globules, bonbons and Reuters pills, . . . . .  | 20000                | 25    | do.                     |
| Formal or formaldehyde (40% solution) . . . . .   | 900                  | 25    | do.   | 205  | Carbonates and carburets : . . . . .   |                      |       |                         |
| Iodic . . . . .   | 12000                | 25    | do.   |      | Of ammonium or ammonia . . . . .   | 400                  | 40    | do.                     |
| Lactic . . . . .  | 1600                 | 25    | do.   |      | Of barium or baryta : . . . . .  |                      |       |                         |
| Nitric or azotic : . . . . .  |                      |       |   |      | Pure . . . . .   | 500                  | 50    | do.                     |
| Pure . . . . .  | 150                  | 25    | do.   |      | Impure . . . . .   | 150                  | 50    | do.                     |
| Impure . . . . .  | 100                  | 25    | do.   |      | Of bismuth . . . . .   | 5000                 | 50    | do.                     |
| Oxalic . . . . .  | 200                  | 25    | do.   |      | Of lime or calcium : . . . . .   |                      |       |                         |
| Perchloric . . . . .  | 6000                 | 25    | do.   |      | Pure . . . . .   | 500                  | 50    | do.                     |
| Phosphoric : . . . . .  |                      |       |   |      | Impure . . . . .   | 100                  | 50    | do.                     |
| Solid or glacial . . . . .  | 1250                 | 25    | do.   |      | Of lead (white lead) . . . . .   | 100                  | 25    | do.                     |
| Liquid . . . . .  | 200                  | 25    | do.   |      | Of copper . . . . .  | 1000                 | 50    | do.                     |
| Picric . . . . .  | 1000                 | 25    | do.   |      | Of creosote . . . . .  | 6000                 | 15    | do.                     |
| Pyrozallic . . . . .  | 500                  | 25    | do.   |      | Of iron . . . . .  | 400                  | 50    | do.                     |
| Pyrolygaous, pyroacetic or wood vinegar . . . . .   | 500                  | 25    | do.   |      | Of guayacol . . . . .  | 15000                | 15    | do.                     |
| Salicylic, crystallized or in powder . . . . .  | 1250                 | 25    | do.   |      | Of lithium . . . . .   | 8000                 | 50    | do.                     |
| Sorbic or malic . . . . .   | 10000                | 25    | do.   |      | Of magnesium or magnesium . . . . .  | 400                  | 25    | do.                     |
| Succinic, volatile salts of succinate or succin . . . . .   | 2000                 | 25    | do.   |      | Of potassium or of potash (sub.) : . . . . .   |                      |       |                         |
| Sulphuric, oil or spirit of vitriol : . . . . .   |                      |       |   |      | Impure, Dautzic, pearlash, or commercial potash . . . . .  | 30                   | 20    | do.                     |
| Pure . . . . .  | 120                  | 25    | do.   |      | Purified, salt of tartar or vegetable alkali . . . . .   | 200                  | 25    | do.                     |
| Impure . . . . .  | 90                   | 25    | do.   |      | Bicarbonate of potassium or of potash . . . . .  | 200                  | 25    | do.                     |
| Sulphurous, liquid or compressed . . . . .  | 200                  | 25    | do.   |      | Of strontium or strontian . . . . .  | 250                  | 25    | do.                     |
| Tartaric, crystallized or in powder . . . . .   | 700                  | 25    | do.   |      | Of sodium or soda (sub.), or soda of commerce (mineral alkali) . . . . .   | 30                   | 20    | do.                     |
| Valerianic . . . . .  | 2000                 | 25    | do.   |      | Of sodium or soda (sub.) pure . . . . .  | 200                  | 25    | do.                     |
| Mineral waters, natural or artificial . . . . .   | 350                  | 60    | Bottles, pots ("botijas") and other receptacles of all kinds : gross. |      | Bicarbonate of sodium or of soda . . . . .   | 100                  | 50    | do.                     |
|   |                      |       | See No. 177.  |      | Of zinc : . . . . .  | 1000                 | 50    | do.                     |
|   |                      |       |   |      | Pure . . . . .   | 200                  | 50    | do.                     |
|   |                      |       |   |      | Impure . . . . .   |                      |       |                         |
|   |                      |       |   |      | 206 Vegetable charcoal, pure, medicinal, of all kinds . . . . .  | 1000                 | 50    | do.                     |
|   |                      |       |   |      | 207 Castoreum, in lumps or powder . . . . .  | 30000                | 15    | do.                     |
|   |                      |       |   |      | 208 Beer, medicinal, of any kind . . . . .   | 2000                 | 50    | Tins or flasks : gross. |
|   |                      |       |   |      | 209 Tea and medicinal substances of all kinds . . . . .  | 2000                 | 50    | See No. 177.            |
|   |                      |       |   |      | 210 Chloral, bromal and paraldehyde . . . . .  | 4000                 | 50    | do.                     |
|   |                      |       |   |      | 211 Chlorates of potash or sodium, in crystals or powder . . . . .   | 300                  | 30    | do.                     |
|   |                      |       |   |      | 212 Chloroform and bromoform . . . . .   | 2400                 | 30    | do.                     |
|   |                      |       |   |      | 213 Chlorides, hydrochlorates, chlorhydrates or muriates : . . . . .   |                      |       |                         |
|   |                      |       |   |      | Of ammonium or ammonia (in-odoros sal ammoniac : . . . . .   |                      |       |                         |
|   |                      |       |   |      | Pure . . . . .   | 400                  | 50    | do.                     |
|   |                      |       |   |      | Impure . . . . .   | 150                  | 50    | do.                     |
|   |                      |       |   |      | Of antimony or butter of antimony : . . . . .  |                      |       |                         |
|   |                      |       |   |      | Liquid . . . . .   | 700                  | 50    | do.                     |
|   |                      |       |   |      | Solid or concrete . . . . .  | 2500                 | 50    | do.                     |
|   |                      |       |   |      | Of arsenic . . . . .   | 3000                 | 30    | do.                     |
|   |                      |       |   |      | Of barium or baryta . . . . .  | 300                  | 50    | do.                     |
|   |                      |       |   |      | Of lime . . . . .  | 30                   | 50    | do.                     |
|   |                      |       |   |      | Of calcium : . . . . .   |                      |       |                         |
|   |                      |       |   |      | Pure . . . . .   | 500                  | 50    | do.                     |
|   |                      |       |   |      | Impure . . . . .   | 100                  | 50    | do.                     |
|   |                      |       |   |      | Of lead . . . . .  | 1000                 | 50    | do.                     |
|   |                      |       |   |      | Of tin . . . . .   | 500                  | 50    | do.                     |
|   |                      |       |   |      | Of ethyl and methyl . . . . .  | 2000                 | 20    | do.                     |
|   |                      |       |   |      | Of iron, solid, liquid or sublimated . . . . .   | 1000                 | 50    | do.                     |
|   |                      |       |   |      | Of mercury (proto, bi, or deuto), sweet or precipitate mercury, white precipitate, calomel and corrosive sublimate . . . . . | 1800                 | 30    | do.                     |
|   |                      |       |   |      | Of nickel . . . . .  | 1800                 | 50    | do.                     |
|   |                      |       |   |      | Of gold, pure, or of gold combined with other metals . . . . .   | 400                  | 20    | do.                     |
|   |                      |       |   |      | Of potassium or potash, liquid (Javelle water) . . . . .   | 300                  | 25    | do.                     |
|   |                      |       |   |      | Of silver . . . . .  | 40000                | 50    | do.                     |
|   |                      |       |   |      | Of soda, liquid (Labarraque water) . . . . .   | 300                  | 25    | do.                     |
|   |                      |       |   |      | Of sodium, common or cooking salt : . . . . .  |                      |       |                         |
|   |                      |       |   |      | Coarse or impure . . . . .   | 30                   | 25    | do.                     |
|   |                      |       |   |      | Pure . . . . .   | 100                  | 25    | do.                     |
|   |                      |       |   |      | Of strontium or strontian . . . . .  | 500                  | 50    | do.                     |
|   |                      |       |   |      | Of zinc : Pure . . . . .   | 600                  | 50    | do.                     |
|   |                      |       |   |      | Impure . . . . .   | 300                  | 50    | do.                     |
|   |                      |       |   |      | Of sodium or soda (sub.), pure . . . . .   | 200                  | 25    | do.                     |
|   |                      |       |   |      | 214 Chocolate, medicinal, of all kinds . . . . .   | 3000                 | 25    | do.                     |
|   |                      |       |   |      | 215 Chromo-fluor or chromo-fluorate . . . . .  | 600                  | 15    | do.                     |
|   |                      |       |   |      | 216 Chromates and bichromates : . . . . .  |                      |       |                         |
|   |                      |       |   |      | Of lead : . . . . .  |                      |       |                         |
|   |                      |       |   |      | Yellow, or chrome yellow . . . . .   | 300                  | 30    | do.                     |
|   |                      |       |   |      | Red or vermillion . . . . .  | 900                  | 30    | do.                     |
|   |                      |       |   |      | Of potassium or potash . . . . .   | 150                  | 15    | do.                     |
|   |                      |       |   |      | Of sodium or soda . . . . .  | 150                  | 15    | do.                     |
|   |                      |       |   |      | 217 Citrate-test, medicinal, of all kinds . . . . .  | 4000                 | 40    | do.                     |
|   |                      |       |   |      | 218 Citrates : . . . . .   |                      |       |                         |
|   |                      |       |   |      | Of iron, pure, or of iron and ammonia, or of iron and any other metal . . . . .  | 2000                 | 40    | do.                     |

(1) Under Budget-Law No. 2719, dated December 31, 1912, quinine and its salts shall pay 2 reis per gramme.

## CLASS XI.—CHEMICAL PRODUCTS, DRUGS AND PHARMACEUTICAL SPECIALITIES—continued.

| Nos. | Goods.  | Duty, Reis. | Per-centage of duty. | Tare allowance. | Nos. | Goods.   | Duty, Reis. | Per-centage of duty. | Tare allowance. |
|------|---|-------------|----------------------|-----------------|------|--|-------------|----------------------|-----------------|
|      | Of iron and quinine .....   | 2000        | 40                   | See No. 177.    | 257  | Liniments, fomentations and embrocations, not specially mentioned .....      | 3200        | 40                   | See No. 177.    |
|      | Of lithium .....  | 12000       | 40                   | do.             | 258  | Lycopodium in powder .....   | 2000        | 50                   | do.             |
|      | Of magnesia, granulated, effervescent .....   | 2000        | 40                   | do.             | 259  | Lysol, creoline, cresol and the like. ....                                   | 300         | 25                   | do.             |
|      | Of potassium or potash .....  | 2000        | 40                   | do.             | 260  | Manilla .....  | 600         | 25                   | do.             |
| 219  | Collodion of all kinds .....  | 2000        | 50                   | do.             | 261  | Cocoa butter .....   | 1200        | 40                   | do.             |
| 220  | Conserve, electrics, pyrops and opiates, of all kinds, for medicinal purposes .....                     | 1600        | 40                   | do.             | 262  | Humphrey's medicinal granules .....  | 45000       | 30                   | do.             |
| 221  | Crocote: .....  |             |                      |                 | 263  | Dosimetric granules .....  | 25000       | 50                   | do.             |
|      | Mineral, colourless or coloured ..  | 1000        | 40                   | do.             | 264  | Honey: .....   |             |                      |                 |
| 222  | Cyanides, hydrocyanates, cyanhydrates, hydro-ferrocyanates or prussiates, of iron (Prussian blue) ..... | 1800        | 30                   | do.             |      | Common or bees' .....  | 500         | 50                   | do.             |
|      | Of potassium: .....   |             |                      |                 |      | Prepared .....   | 2000        | 50                   | do.             |
|      | Pure .....  | 1600        | 50                   | do.             | 265  | Molybdates of all kinds .....  | 10000       | 50                   | do.             |
|      | Impure for industries .....   | 500         | 25                   | do.             | 266  | Naphthaline: .....   |             |                      |                 |
|      | Cyanide and ferro-cyanide of sodium: ..   |             |                      |                 |      | In the mass of all kinds .....   | 100         | 50                   | do.             |
|      | Pure .....  | 1600        | 50                   | do.             |      | In crystals, scales, &c. ....  | 200         | 50                   | do.             |
|      | Impure for industries .....   | 500         | 25                   | do.             | 267  | Naphthol, alpha .....  | 1500        | 50                   | do.             |
| 223  | Disinfectants not specially mentioned ..  | ad val.     | 25                   | do.             |      | Beta .....   | 2           | 50                   | do.             |
| 224  | Dextrine .....  | 100         | 25                   | do.             | 268  | Nitrates or azotates, nitriles or azotides: ..                               |             |                      |                 |
| 225  | Diastase or maltine .....   | 30000       | 50                   | do.             |      | Of ammonium or ammonia, crystallized or in powder .....                      | 600         | 50                   | do.             |
| 226  | Elaterium .....   | 300         | 50                   | do.             |      | Of barium or baryta, crystallized or in powder .....                         | 200         | 50                   | do.             |
| 227  | Elixirs, liquors and solutions, medicinal, of all kinds .....   | 3200        | 40                   | do.             |      | Of bismuth (sub.), in powder, troches, paste or cream .....                  | 5000        | 50                   | do.             |
| 228  | Emulsions of all kinds .....  | 2400        | 40                   | do.             |      | Of time or calcium .....   | 1200        | 50                   | do.             |
| 229  | Salves: .....   |             |                      |                 |      | Of cadmium .....   | 5000        | 50                   | do.             |
|      | In the paste or in tanglealones, ..   | 3000        | 50                   | do.             |      | Of cobalt: .....   |             |                      |                 |
|      | Spread (plasters) on ceceloth: ..   |             |                      |                 |      | Pure .....   | 4000        | 50                   | do.             |
|      | Vesicatories of all kinds or of any brand .....   | 4000        | 25                   | do.             |      | Impure, solid or liquid .....  | 1200        | 50                   | do.             |
|      | Waxed, oil or pharmaceutical tinctures .....  | 8000        | 25                   | do.             |      | Of copper .....  | 2000        | 50                   | do.             |
|      | Adhesive, and those not specially mentioned .....   | 2000        | 50                   | do.             |      | Of lead: .....   |             |                      |                 |
| 230  | Sponges, calcined .....   | 2800        | 40                   | do.             |      | Pure .....   | 600         | 50                   | do.             |
| 231  | Ethers: .....   |             |                      |                 |      | Impure .....   | 300         | 50                   | do.             |
|      | Acetic .....  | 800         | 50                   | do.             |      | Of lithium .....   | 12000       | 50                   | do.             |
|      | Hydrobromic .....   | 3000        | 50                   | do.             |      | Of magnesium or manganese ..   | 1600        | 50                   | do.             |
|      | Hydrochloric .....  | 2000        | 20                   | do.             |      | Of mercury (proto or deuto) and of ammonium .....                            | 2400        | 50                   | do.             |
|      | Hydroiodic .....  | 9000        | 25                   | do.             |      | Of nickel .....  | 2500        | 50                   | do.             |
|      | Nitric .....  | 2000        | 40                   | do.             |      | Of potassium or potash: ..   |             |                      |                 |
|      | Sulphuric .....   | 500         | 25                   | do.             |      | Pure .....   | 400         | 50                   | do.             |
| 232  | Extracts, soft or dry: .....  |             |                      |                 |      | Impure or saltpetre .....  | 50          | 25                   | do.             |
|      | Of saffron .....  | 70000       | 25                   | do.             |      | Of silver, crystallized or dissolved (lunar caustic) .....                   | 35000       | 50                   | do.             |
|      | Of liquorice, dry or moist .....  | 900         | 30                   | do.             |      | Of sodium or soda: .....   |             |                      |                 |
|      | Of belladonna .....   | 2500        | 50                   | do.             |      | Pure, refined, crystallized or in powder .....                               | 200         | 50                   | do.             |
|      | Of cascara sagrada .....  | 3500        | 50                   | do.             |      | Impure or Peruvian .....   | 50          | 25                   | do.             |
|      | Of hemlock .....  | 1500        | 50                   | do.             |      | Of strontium or strontian, crystallized or in powder .....                   | 400         | 50                   | do.             |
|      | Of ergotized rye or ergotine .....  | 6000        | 50                   | do.             | 269  | Nitrobenzene or essence of mirbane ..  | 1000        | 50                   | do.             |
|      | Of ipecacuanha or <i>posga</i> .....  | 30000       | 50                   | do.             | 270  | Nitropotassiums of all kinds .....   | 6000        | 50                   | do.             |
|      | Of henbane .....  | 1500        | 50                   | do.             | 271  | Oleum, pure or of commerce .....   | 300         | 50                   | do.             |
|      | Of nux vomica .....   | 2000        | 50                   | do.             | 272  | Oxalates: .....  |             |                      |                 |
|      | Of opium .....  | 25000       | 50                   | do.             |      | Of bismuth .....   | 8000        | 50                   | do.             |
|      | Of cinchona .....   | 5000        | 50                   | do.             |      | Of nickel .....  | 3500        | 50                   | do.             |
|      | Of rhubarb .....  | 3000        | 50                   | do.             |      | Of lithium .....   | 20000       | 50                   | do.             |
| 233  | Extracts, liquid, of all kinds .....  | 10000       | 50                   | do.             |      | Of potassium or potash, or sorrel salts .....                                | 500         | 50                   | do.             |
| 234  | Iron and steel: .....   |             |                      |                 | 273  | Oxychlorides: .....  |             |                      |                 |
|      | In whole or porphyzized filings ..  | 500         | 50                   | do.             |      | Of bismuth .....   | 3000        | 50                   | do.             |
|      | Reduced by hydrogen or by electricity ..  |             |                      |                 |      | Of copper .....  | 2000        | 50                   | do.             |
| 235  | Fluorides of all kinds .....  | 2500        | 50                   | do.             | 274  | Oxides: .....  |             |                      |                 |
| 236  | Fluosilicates of all kinds .....  | ad val.     | 50                   | do.             |      | Of barium or baryta .....  | 500         | 50                   | do.             |
| 237  | Formiates of all kinds .....  | 50          | 50                   | do.             |      | Of bismuth .....   | 7500        | 50                   | do.             |
| 238  | Medicinal jellies of all kinds .....  | 2000        | 50                   | do.             |      | Of lead: .....   |             |                      |                 |
| 239  | Medicinal Geneva of all kinds .....   | 2000        | 50                   | do.             |      | Yellow or massicot, and vermilion, minium, and vitreous, gold litharge ..... | 150         | 25                   | do.             |
| 240  | Homoeopathic globules .....   | 2400        | 30                   | do.             |      | Compound, or white saccharate ..   |             |                      |                 |
| 241  | Gluten or vegetable fibrine .....   | 1600        | 40                   | do.             |      | Of cobalt .....  | 3000        | 50                   | do.             |
| 242  | Glycerine .....   | 1000        | 50                   | do.             |      | Of copper .....  | 2000        | 50                   | do.             |
|      | Glycerophosphates or phosphoglycerates of all kinds .....   | 4500        | 15                   | do.             |      | Of iron or all kinds .....   | 500         | 25                   | do.             |
| 244  | Medicinal drops of all kinds .....  | 4000        | 40                   | do.             |      | Of magnesium or calcined magnesia ..   | 1000        | 50                   | do.             |
| 245  | Helicine .....  | 6000        | 50                   | do.             |      | Of manganese (per or bi) .....   | 100         | 25                   | do.             |
| 246  | Hydrolates or distilled waters: ..  |             |                      |                 |      | Of mercury (proto, bi or deuto) or Johannes' powders .....                   | 3000        | 50                   | do.             |
|      | Of orange blossoms or roses ..  | 400         | 50                   | do.             |      | Of potassium or potash: ..   |             |                      |                 |
| 247  | "Hypurates" of all kinds .....  | 300         | 50                   | do.             |      | Pure, alcoholic .....  | 1200        | 50                   | do.             |
| 248  | Ichthyol and ichthyolates of all kinds ..   | 14000       | 25                   | do.             |      | Impure or caustic .....  | 150         | 15                   | do.             |
|      | Of ammonium .....   | 7000        | 25                   | do.             |      | Of sodium or soda: .....   |             |                      |                 |
| 249  | Medicinal injections of all kinds ..  | 3200        | 40                   | do.             |      | Pure, alcoholic .....  | 1200        | 50                   | do.             |
| 250  | Iodoform, iodol and aristol .....   | 10000       | 25                   | do.             |      | Impure or caustic .....  | 60          | 20                   | do.             |
| 251  | Iodides, hydriodates, iodohydrargyrate and iodates: .....   |             |                      |                 |      | Of zinc: .....   |             |                      |                 |
|      | Of ammonium .....   | 9000        | 25                   | do.             |      | Impure or zinc white .....   | 100         | 25                   | do.             |
|      | Of calcium .....  | 9000        | 25                   | do.             |      | Pure .....   | 800         | 50                   | do.             |
|      | Of lead .....   | 5000        | 25                   | do.             | 275  | Pepsine: .....   |             |                      |                 |
|      | Of sulphur .....  | 7000        | 25                   | do.             |      | Extractive in paste .....  | 15000       | 50                   | do.             |
|      | Of ethyl .....  | 9000        | 25                   | do.             |      | In powder combined with starch or milk sugar .....                           | 5000        | 50                   | do.             |
|      | Of iron, plain or compound .....  | 6000        | 25                   | do.             | 276  | Pancratine .....   | 10000       | 50                   | do.             |
|      | Of lithium .....  | 12000       | 25                   | do.             | 277  | Papaine .....  | 20000       | 50                   | do.             |
|      | Of mercury (proto and deuto) ..   | 6000        | 25                   | do.             |      | Paper, chemical and slapping .....   | 3200        | 40                   | do.             |
|      | Of potassium or potash .....  | 6000        | 25                   | do.             | 279  | Pastilles and pastes, medicinal, of all kinds .....                          | 3200        | 40                   | do.             |
|      | Of sodium or soda .....   | 7000        | 25                   | do.             |      | Pastilles compressed or melted and lozenges of all kinds .....               | 40000       | 40                   | do.             |
|      | Of strontium or strontian .....   | 9000        | 25                   | do.             | 282  | Pastilles compressed of Vichy salts ..                                       | 8000        | 40                   | do.             |
| 252  | Lactophosphate of calcium or lime ..  | 4000        | 50                   | do.             | 283  | Pernicious and pernicious of all kinds ..                                    | 6000        | 50                   | do.             |
| 253  | Lactates: .....   |             |                      |                 |      | Pernicious and pernicious: ..  |             |                      |                 |
|      | Of calcium or lime .....  | 9000        | 50                   | do.             |      | Of potassium or potash .....   | 800         | 50                   | do.             |
|      | Of iron, plain or compound .....  | 2000        | 50                   | do.             |      | Of sodium or so .....  | 800         | 50                   | do.             |
|      | Of strontium or strontian .....   | 5000        | 50                   | do.             |      | Of zinc .....  | 5000        | 50                   | do.             |
| 254  | Lanoline .....  | 1000        | 25                   | do.             |      |  |             |                      |                 |
| 255  | Laudanum, Rousseau's and Sydenham ..  | 8000        | 50                   | do.             |      |  |             |                      |                 |
| 256  | Lerap's purgative and vomitive ..   | 4000        | 40                   | do.             |      |  |             |                      |                 |



| Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. | Nos.  | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty.          | Tare<br>allowance. |
|---|----------------|--------------------------------|--------------------|---|---------|----------------|---|--------------------|
| Phenate of sodium or soda (phenol of soda), dry or liquid .....kilog.   | 1200           | 40                             | See No. 177.       | 312 Sulphophenates :  |         |                |   |                    |
| Phosphates ( <i>bi, pyro and meta</i> ) :   |                |                                |                    | Of calcium .....kilog.  | 1800    | 50             | See No. 177.                            |                    |
| Of ammonium or ammonia.....   | 1500           | 50                             | do.                | Of potassium ..... "  | 2300    | 50             | do.                                     |                    |
| Of calcium or lime .....  | 800            | 50                             | do.                | Of sodium ..... "   | 1800    | 50             | do.                                     |                    |
| Of cobalt.....  | 7500           | 50                             | do.                | Of zinc.....  | 1600    | 50             | do.                                     |                    |
| Of iron :   |                |                                |                    | Of ammonium ..... "   | 300     | 50             | do.                                     |                    |
| Plain.....  | 1600           | 50                             | do.                | 313 Sulphides and hydrosulphates :  |         |                |   |                    |
| Compound .....  | 3000           | 50                             | do.                | Of antimony :   |         |                |   |                    |
| Of potassium .....  | 2000           | 50                             | do.                | Native or crude antimony.....kilog.   | 200     | 25             | do.                                     |                    |
| Of sodium :   |                |                                |                    | Sulphureted or sulphur combined with antimony :   |         |                |   |                    |
| Compound .....  | 2000           | 50                             | do.                | Pure.....   | 1200    | 50             | do.                                     |                    |
| Plain.....  | 500            | 50                             | do.                | Impure.....   | 400     | 50             | do.                                     |                    |
| Phosphites and hypophosphites :   |                |                                |                    | Hydrated or mineral kernels ..  | 3000    | 50             | do.                                     |                    |
| Of calcium or lime .....  | 4000           | 50                             | do.                | Vitrified or antimony glass ..  | 500     | 50             | do.                                     |                    |
| Of iron.....  | 7000           | 50                             | do.                | Of arsenic, yellow or red.....  | 100     | 50             | do.                                     |                    |
| Of sodium or soda.....  | 4000           | 50                             | do.                | Of barium or baryta.....  | 200     | 50             | do.                                     |                    |
| Phosphide of zinc.....  | 6000           | 50                             | do.                | Of carbon or formic acid .....  | 200     | 50             | do.                                     |                    |
| Medicinal pills, boluses, granules or grains, coated with sugar, silver or any other substance, of all kinds .....kilog.      | 45000          | 20                             | do.                | Of calcium.....   | 200     | 50             | do.                                     |                    |
| Piperazine and its salts .....  | 50000          | 25                             | do.                | Of lead.....  | 600     | 50             | do.                                     |                    |
| Polioxyline .....   | 12000          | 50                             | do.                | Of copper.....  | 600     | 25             | do.                                     |                    |
| Medicinal pomades, ointments and cerates.....   | 4000           | 40                             | do.                | Of iron.....  | 2000    | 50             | do.                                     |                    |
| Harshoru, rasped or not, calcined, in powder or troches.....kilog.  | 500            | 50                             | do.                | Of mercury.....   | 300     | 50             | do.                                     |                    |
| Medicinal powders, compound ....  | 8000           | 40                             | do.                | Of potassium or potash .....  | 120     | 50             | do.                                     |                    |
| Pyridine .....  | 3500           | 50                             | do.                | Of sodium or soda.....  | 600     | 50             | do.                                     |                    |
| Quinine or quinia .....   | 2              | 50                             | do.                | 314 Suppositories, ovules and bougies, medicinal.....kilog.   | 2500    | 25             | do.                                     |                    |
| Resorcine.....  | 8000           | 40                             | do.                | 315 Tannates :  |         |                |   |                    |
| Medicinal soap :  |                |                                |                    | Of bismuth.....   | 5000    | 50             | do.                                     |                    |
| Plain.....  | 1500           | 50                             | do.                | Of iron, simple or compound.....  | 3000    | 50             | do.                                     |                    |
| Compound .....  | 3000           | 50                             | do.                | Of mercury.....   | 6000    | 50             | do.                                     |                    |
| Saccharates and saccharides, in powder or granulated, of all kinds.....kilog.   | 7200           | 40                             | do.                | Of potassium or potash .....  | 2000    | 50             | do.                                     |                    |
| Salts :   |                |                                |                    | 316 Tannin or tannic acid.....  | 2000    | 50             | do.                                     |                    |
| Granulated and in powder, effervescent or not.....kilog.  | 3200           | 40                             | do.                | 317 Tartrates :   |         |                |   |                    |
| For the manufacture of ice .....  | 240            | 40                             | do.                | Of bismuth.....   | 4000    | 25             | do.                                     |                    |
| Of natural waters, in powder or crystallized.....kilog.   | 4000           | 40                             | do.                | Of iron, simple or compound.....  | 1500    | 25             | do.                                     |                    |
| 0 Santonin .....  | 7500           | 50                             | do.                | Of potassium or potash :  |         |                |   |                    |
| 1 Salicylates :   |                |                                |                    | Neutral, soluble tartar of potash, vegetable salt .....kilog.   | 1500    | 50             | do.                                     |                    |
| Of bismuth.....   | 6000           | 50                             | do.                | And of emetic antimony, stabilized tartar emetic or antimoniated tartar of potash .....kilog.   | 1200    | 50             | do.                                     |                    |
| Of calcium or lime.....   | 6000           | 50                             | do.                | Acid (bi) :   |         |                |   |                    |
| Of magnesium or magnesite ..  | 6000           | 50                             | do.                | Pure or cream of tartar, crystallized or in powder .....kilog.  | 500     | 25             | do.                                     |                    |
| Of lithium.....   | 6000           | 50                             | do.                | Soluble or potassic borax .....kilog.   | 1000    | 25             | do.                                     |                    |
| Of naphthol or sulol.....   | 5000           | 50                             | do.                | Impure or wine lees ..  | 200     | 15             | do.                                     |                    |
| Of sodium or soda, crystallized or in powder.....kilog.   | 3000           | 50                             | do.                | Of sodium or soda, neutral or acid, and of potash or Salguette salts, crystallized or in powder.....kilog.  | 1600    | 50             | do.                                     |                    |
| Of zinc.....  | 8000           | 50                             | do.                | 318 Turpentine of alkinds.....  | 800     | 50             | do.                                     |                    |
| 2 Silicates :   |                |                                |                    | 319 Thymol .....  | 2       | 50             | do.                                     |                    |
| Pure, for medicinal uses.....   | 1200           | 20                             | do.                | 320 Alcoholic and ethereal tinctures of all kinds.....  | 5000    | 50             | do.                                     |                    |
| Of potash or soluble glass .....  | 60             | 20                             | do.                | 321 Troches or cones of menthol .....   | 5000    | 25             | Sheaths or small cases of wood : gross. |                    |
| Of soda .....   | 7500           | 25                             | do.                | 322 Valerianates :  |         |                |   |                    |
| 3 Somatos, nutrose and the like.....  | ad val.        | 15                             | do.                | Of ammonium or ammonia ..   | 4000    | 50             | See No. 177.                            |                    |
| 4 Therapeutic serums .....  | 15000          | 25                             | do.                | Of iron.....  | 6000    | 50             | do.                                     |                    |
| 5 Sotoloidolates of all kinds.....kilog.  | 2000           | 25                             | do.                | Of zinc.....  | 6000    | 50             | do.                                     |                    |
| 6 Stearates of all kinds .....  | 2000           | 25                             | do.                | 323 Vaseline, white or yellow .....   | 500     | 50             | do.                                     |                    |
| 7 Succinates of all kinds.....  | 30000          | 25                             | do.                | 324 Medicinal vinegars of all kinds.....  | 2000    | 50             | do.                                     |                    |
| 8 Sulphates ( <i>bi, hypo, per and proto</i> ) :  |                |                                |                    | 325 Medicinal wines of all kinds.....   | 3000    | 50             | do.                                     |                    |
| Of aluminium or alumina :   |                |                                |                    | 326 Medicinal syrups and robs of all kinds.....kilog.   | 3200    | 40             | See No. 129.                            |                    |
| And of potash or alkali :   |                |                                |                    | 327 Xylol or xylene.....  | 600     | 50             | See No. 177.                            |                    |
| Crystallized or in powder ..  | 60             | 50                             | do.                | 328 Chemical products, natural or artificial, drugs and medicaments in general, not specially mentioned .....   | ad val. | 50             |   |                    |
| Calcined .....  | 300            | 50                             | do.                | Perchlorate of ammonia, nitro-naphthalene and trinitrotoluene .....   | 40      | 50             | Gross.                                  |                    |
| And of other bases .....  | 400            | 50                             | do.                | Note 21.—Articles included in this class, if of a nature to be imported in the following conditions, viz.:  |         |                |   |                    |
| Of ammonium or ammonia.....   | 200            | 50                             | do.                | Crushed, grated, scraped or in powder, will pay, in the first three cases, 10 %, and in the last case 25 % in addition to the respective duties, when not enumerated in that state, or when not generally imported in such state. |         |                |   |                    |
| Of antimony .....   | 300            | 50                             | do.                |   |         |                |   |                    |
| Of barium or baryta.....  | 6000           | 50                             | do.                |   |         |                |   |                    |
| Of cadmium .....  | 500            | 50                             | do.                |   |         |                |   |                    |
| Of calcium or lime, or gypsum, pure or precipitated.....kilog.  | 500            | 50                             | do.                |   |         |                |   |                    |
| Of chromium (without other base), of chromium and potassium and of chromium and ammonia, crystallized or in powder.....kilog. | 100            | 50                             | do.                |   |         |                |   |                    |
| Of lead .....   | 200            | 50                             | do.                |   |         |                |   |                    |
| Of cobalt.....  | 3000           | 50                             | do.                |   |         |                |   |                    |
| Of copper :   |                |                                |                    |   |         |                |   |                    |
| Simple or blue vitriol ....   | 100            | 50                             | do.                |   |         |                |   |                    |
| Compound .....  | 1000           | 50                             | do.                |   |         |                |   |                    |
| Of iron :   |                |                                |                    |   |         |                |   |                    |
| Impure or green vitriol ..  | 10             | 25                             | do.                |   |         |                |   |                    |
| Pure .....  | 200            | 50                             | do.                |   |         |                |   |                    |
| Compound .....  | 1000           | 50                             | do.                |   |         |                |   |                    |
| Of lithium.....   | 10000          | 50                             | do.                |   |         |                |   |                    |
| Of magnesium or magnesite or bitter salts.....kilog.  | 30             | 50                             | do.                |   |         |                |   |                    |
| Of mercury ( <i>bi and proto</i> ).....   | 125            | 25                             | do.                |   |         |                |   |                    |
| Of potassium or potash .....  | 300            | 50                             | do.                |   |         |                |   |                    |
| Of sodium or soda :   |                |                                |                    |   |         |                |   |                    |
| Neutral or Glauber's salts ..   | 15             | 25                             | do.                |   |         |                |   |                    |
| Acid or bisulphate of soda ..   | 300            | 50                             | do.                |   |         |                |   |                    |
| Of strontium or strontia.....   | 300            | 50                             | do.                |   |         |                |   |                    |
| Of zinc :   |                |                                |                    |   |         |                |   |                    |
| Pure.....   | 200            | 50                             | do.                |   |         |                |   |                    |
| Impure.....   | 70             | 50                             | do.                |   |         |                |   |                    |
| 309 Sulphides ( <i>bi and hypo</i> ) of sodium or soda :  |                |                                |                    |   |         |                |   |                    |
| Pure.....kilog.   | 500            | 50                             | do.                |   |         |                |   |                    |
| Impure.....   | 200            | 50                             | do.                |   |         |                |   |                    |
| 310 Sulphonal, sonnal, chloralose and chloramide.....kilog.   | 10000          | 25                             | do.                |   |         |                |   |                    |
| 311 Sulphocyanides of all kinds .....   | 4000           | 50                             | do.                |   |         |                |   |                    |

(1) Under Budget-Law No. 2719, dated December 31, 1912, firewood in logs shall pay 500 reis per cubic metre on the percentage of 5 %.

(2) The Customs treatment of pine or fir is modified as follows :

Trunks.....cubic metre 20000 50

## CLASS XII.—WOOD—RAW OR DRESSED—continued.

| Nos.                  | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|-----------------------|--|----------------|--------------------------------|---|
|                       | Of other wood not specially mentioned (1), cubic metre   | 20000          | 50                             |   |
|                       | Boards, planks or joists:  |                |                                |   |
|                       | Of oak or teak .....   | 50000          | 50                             |   |
|                       | Of satin-wood, mahogany and other wood for cabinet-makers cubic metre  | 40000          | 50                             |   |
|                       | Of pine or fir (2).....  | 25000          | 50                             |   |
|                       | Of other wood not specially mentioned .....cubic metre   | 18800          | 50                             |   |
|                       | In veneers:  |                |                                |   |
|                       | Simple or plain .....  | 2000           | 50                             | Net.  |
|                       | Laid .....   | 50000          | 50                             | do.   |
|                       | Note 22.—Pieces of wood, already cut to lengths, prepared or fitted for the purpose of any work or building shall be liable to 30 % in addition to the duty applicable to the rough sawn or wrought wood above mentioned. Wooden joists of all kinds exceeding 15 centimetres in thickness, shall be dutiable as trunks, girders, beams, &c. |                |                                |   |
| MANUFACTURES OF WOOD. |  |                |                                |   |
| 331                   | Staves .....   | 60             | 50                             | do.   |
| 332                   | Needles for knitting and the like, also needle-cases .....   | 4000           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
| 333                   | Cupboards and etageres:  |                |                                |   |
|                       | Of common wood:  |                |                                |   |
|                       | Up to 1.50 metre in length, each   | 26000          | 50                             |   |
|                       | More than 1.50 metre in length each  | 44000          | 50                             |   |
|                       | Of fine wood:  |                |                                |   |
|                       | Up to 1.50 metre in length, each   | 60000          | 60                             |   |
|                       | More than 1.50 metre in length each  | 100000         |                                |   |
|                       | Note 23.—Cupboards combined with etageres shall be liable to a surtax of 20 %. Slabs of marble or other material, and mirrors affixed to cupboards and etageres, shall be dutiable separately, in order to distinguish common from fine wood, see Note 48 at the end of this class.  |                |                                |   |
| 334                   | Hoops:   |                |                                |   |
|                       | For mats or sieves .....   | 1800           | 50                             |   |
|                       | For casks, pipes or barrels, hundred   | 2000           | 50                             |   |
| 335                   | Saddle-trees or collar-frames:   |                |                                |   |
|                       | For men or women's saddles, each   | 2500           | 50                             |   |
|                       | For collars for tilburys or two-wheeled carriages .....  | 600            | 50                             |   |
| 336                   | Bagatelle boards:  |                |                                |   |
|                       | Of common wood .....   | 36000          | 50                             |   |
|                       | Of fine wood .....   | 100000         | 60                             |   |
|                       | Note 24.—The foregoing duties do not include those on the balls and cues belonging to the boards.  |                |                                |   |
| 337                   | Trunks and cases:  |                |                                |   |
|                       | Of pine, simply planed (cases):  |                |                                |   |
|                       | Not mounted .....  | 100            | 50                             | Net.  |
|                       | Mounted .....  | 130            | 50                             |   |
|                       | Of common wood, painted or lined with calvas or oil-cloth:   |                |                                |   |
|                       | Up to 60 centimetres in largest dimension .....  | 5000           | 50                             |   |
|                       | More than 60 and up to 80 centimetres in largest dimension, each   | 11000          | 50                             |   |
|                       | More than 80 centimetres in largest dimension .....  | 22000          | 50                             |   |
|                       | Of camplior, sandal or other fine wood, or of any wood covered with leather of any quality or with zinc:   |                |                                |   |
|                       | Up to 60 centimetres in largest dimension .....  | 12000          | 50                             |   |
|                       | More than 60 and up to 80 centimetres in largest dimension, each   | 24000          | 50                             |   |
|                       | More than 80 centimetres in largest dimension .....  | 36000          | 50                             |   |
|                       | Note 25.—Trunks containing bags of leather, skin, or of any cotton, woolen or linen tissue, shall be liable to a surtax of 20 %.   |                |                                |   |
| 338                   | Benches, stools and chairs without backs:  |                |                                |   |
|                       | Small foot-stools, of all kinds, each  | 1200           | 50                             |   |
|                       | Reversible or folding, with seats of all kinds .....   | 1600           | 50                             |   |
|                       | With seats of straw or cane, for piano, harp and similar use:  |                |                                |   |
|                       | Of common wood .....   | 7000           | 50                             |   |
|                       | Of fine wood .....   | 16000          | 60                             |   |
|                       | Of branches (rustic) .....   | 2000           | 50                             |   |

(1) Trunks of wood for the manufacture of matches are dutiable as follows: Poplar, asp and other white wood for the manufacture of matches, in trunks .....

(2) The Customs treatment of pine or fir is modified as follows: Trunks .....

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|------|---|----------------|--------------------------------|---|
| 339  | Trays and waiters:  |                |                                |   |
|      | Paint, painted or varnished, with or without artistic work .....  | 3000           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
|      | With Chinese lacquer, with or without ornaments of mother-of-pearl or artistic work .....   | 8000           | 50                             | do.   |
| 340  | Boats and small craft .....   | ad val.        | 20                             |   |
|      | Note.—Tugs, launches and other boats under 200 tons burden are liable to the above duty when they are imported for port traffic.  |                |                                |   |
| 341  | Embroidering frames:  |                |                                |   |
|      | Of common wood .....  | 1600           | 50                             | Net.  |
|      | Of fine wood .....  | 3600           | 60                             | do.   |
| 342  | Bungs for barrels and casks .....   | 400            | 50                             | Hogsheds or cases, 10 %.                                |
| 343  | Cradles:  |                |                                |   |
|      | Of common wood .....  | 16000          | 60                             |   |
|      | Of fine wood .....  | 48000          | 60                             |   |
|      | Note 26.—Cradles with cane sides or bevels shall be subject to a surtax of 30 %.  |                |                                |   |
| 344  | Bidets:   |                |                                |   |
|      | Of common wood .....  | 10000          | 50                             |   |
|      | Of fine wood .....  | 20000          | 60                             |   |
|      | Note 27.—The above duties include those on the basins imported with and forming part of the bidets.   |                |                                |   |
| 345  | Billiard tables:  |                |                                |   |
|      | Of common wood .....  | 200000         | 50                             |   |
|      | Of fine wood .....  | 500000         | 60                             |   |
|      | Note 28.—The above duties do not include those on the balls, cues and other accessories, but simply those on the cloth, stone, porcelain, or faience, &c., forming integral parts of billiard tables.   |                |                                |   |
| 346  | Screens:  |                |                                |   |
|      | Covered with stuff or paper .....   | 32000          | 50                             |   |
|      | Other, of all kinds .....   | ad val.        | 50                             |   |
| 347  | Boxes:  |                |                                |   |
|      | Of box-wood, for snuff, &c. ....  | 2600           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
|      | Of beech or pine (or fir) wood:   |                |                                |   |
|      | Small, for wafers, druggists and the like .....   | 2600           | 50                             | do.   |
|      | Large, in sets of three or single, painted or not .....   | 1600           | 50                             | do.   |
| 348  | Balls:  |                |                                |   |
|      | Small, for billiards, bagatelle and the like .....  | 3200           | 50                             | do.   |
|      | Large, for bowling and the like ..  | 700            | 50                             | do.   |
| 349  | Buttons and button moulds .....   | 1500           | 50                             | do.   |
| 350  | Wooden frames, with common iron fittings, for heavy draught-horses .....  |                |                                |   |
| 351  | Racks:  |                |                                |   |
|      | Large, for clothes, &c.:  |                |                                |   |
|      | Of common wood .....  | 8000           | 50                             |   |
|      | Of fine wood .....  | 22000          | 60                             |   |
|      | Small, for towels, for hanging or for attaching to walls:   |                |                                |   |
|      | Of common wood .....  | 1000           | 50                             | do.   |
|      | Of fine wood .....  | 4000           | 60                             | do.   |
| 352  | Handles and knobs:  |                |                                |   |
|      | For cones, parasols, instruments and small tools .....  | 1000           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
|      | For pens and crochet-needles, ..  | 2000           | 50                             | do.   |
|      | For brooms .....  | 2000           | 50                             |   |
|      | For any other use .....   | ad val.        | 50                             |   |
|      | Note 29.—Handles for parasols with knobs of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties. Should such handles have, in addition to the knobs, any other part composed of these materials, quadruple the duties shall be levied. |                |                                |   |
| 353  | Chairs:   |                |                                |   |
|      | Of common wood:   |                |                                |   |
|      | With seats of wood:   |                |                                |   |
|      | Of bent wood .....  |                |                                |   |
|      | With arms .....   | 7000           | 50                             |   |
|      | Without arms .....  | 3600           | 60                             |   |
|      | Of cut wood:  |                |                                |   |
|      | With arms .....   | 2400           | 60                             |   |
|      | Without arms .....  | 1200           | 60                             |   |
|      | With seats of straw or cane:  |                |                                |   |
|      | With arms .....   | 7000           | 60                             |   |
|      | Without arms .....  | 3500           | 60                             |   |
|      | Rocking, folding or extending:  |                |                                |   |
|      | With arms .....   | 9000           | 60                             |   |
|      | Without arms .....  | 6000           | 60                             |   |
|      | For children .....  | 3600           | 60                             |   |

ARRIFF.]

|  | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. | Nos.   | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   |  |
|--|--|----------------|--------------------------------|--------------------|--|---|----------------|--------------------------------|--|--|
| Chairs:  |  |                |                                |                    |  |   |                |                                | Net.   |  |
| Of fine wood:  |  |                |                                |                    | 364  | Lasts and blocks for shoes, boots, hats,<br>etc. ....kilog.   | 1600           | 50                             |  |  |
| With seats of straw or cane:   |  |                |                                |                    | 365  | Cruet-stands and liqueur-cases:   |                |                                |  |  |
| Without arms .....each   | 20000  | 60             |                                |                    | Of common wood, painted or<br>varnished .....kilog.  | 3000  | 50             |                                | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                    |  |
| With arms .....each  | 25000  | 60             |                                |                    |  |   |                |                                | do.  |  |
| Rocking, folding or extending:   |  |                |                                |                    |  | Of fine wood.....   | 8000           | 60                             |  |  |
| Without arms .....each   | 14000  | 60             |                                |                    |  | Note 35.—Bottles, glasses and<br>other articles imported with cruet-<br>stands or liqueur-cases will pay<br>duty separately, according to<br>quality. |                |                                |  |  |
| With arms .....each  | 14000  | 60             |                                |                    | 366  | Troughs, buckets and baths, of all kinds  |                |                                |  |  |
| For children.....  | 7000   | 60             |                                |                    | 367  | Prie-Dieu: .....kilog.  | 400            | 50                             | Net.   |  |
| Rustic garden chairs, folding, of pine<br>(or fir) or other similar wood each  | 1000   | 50             |                                |                    | Of common wood .....each   | 15000   | 50             |                                |  |  |
| Do. of branches (rustic), with or<br>without the bark .....each  | 2000   | 50             |                                |                    | Of fine wood, .....each  | 28000   | 60             |                                |  |  |
| Not specially mentioned:   |  |                |                                |                    | 368  | Wardrobes and side-boards:  |                |                                |  |  |
| Of common wood.....  | ad val.  | 50             |                                |                    | Of common wood .....each   | 70000   | 50             |                                |  |  |
| Of fine wood.....  | do.  | 60             |                                |                    | Of fine wood, .....each  | 140000  | 60             |                                |  |  |
| Note 30.—Chairs with cane backs<br>shall be subject to a surtax of 20%.  |  |                |                                |                    | Note 36.—Wardrobes with more<br>than one compartment will pay<br>a surtax of 50% for each additional<br>compartment: mirrors, if any,<br>shall be dutiable separately.   |   |                |                                |  |  |
| Those of bent wood, with turned<br>legs or backs, or with mouldings,<br>shall be liable to a surtax of 20%.  |  |                |                                |                    | 369  | Poles, rings, balls, knobs, bangles and<br>similar articles of wood, not specially<br>mentioned, for curtains, hangings,<br>doors and furniture:      |                |                                |  |  |
| Bedsteads:   |  |                |                                |                    | Plain or varnished .....kilog.   | 1800  | 50             |                                | Packets: gross   |  |
| Of common wood:  |  |                |                                |                    | Gilt or imitation gilt.....  | 3600  | 50             |                                | do   |  |
| Single .....each   | 32000  | 50             |                                |                    | 370  | Washstands:   |                |                                |  |  |
| Double .....each   | 56000  | 50             |                                |                    | Of common wood:  |   |                |                                |  |  |
| For children .....each   | 16000  | 50             |                                |                    | Round .....each  | 7000  | 50             |                                |  |  |
| Of fine wood:  |  |                |                                |                    | Table, with or without drawers:<br>Up to 80 centimetres in length<br>each  | 9000  | 50             |                                |  |  |
| Single .....each   | 80000  | 60             |                                |                    | More than 80 centimetres in<br>length .....each  | 20000   | 50             |                                |  |  |
| Double .....each   | 130000   | 60             |                                |                    | With chests of drawers, cupboards<br>or compartments .....each   | 36000   | 50             |                                |  |  |
| For children .....each   | 40000  | 60             |                                |                    | Of fine wood:  |   |                |                                |  |  |
| Note 31.—Bedsteads not more<br>than 1.10 metre in width (interior<br>measurement) are considered as<br>single.   |  |                |                                |                    | Round .....each  | 15000   | 60             |                                |  |  |
| Bedsteads with cane bottoms,<br>sides or heads shall be subject to<br>a surtax of 30 %.  |  |                |                                |                    | Table, with or without drawers:<br>Up to 80 centimetres in length<br>each  | 28000   | 60             |                                |  |  |
| 55   | Hats of pine (or fir) shavings (sperterie):<br>Not trimmed .....each                     | 1600           | 50                             |                    | More than 80 centimetres in<br>length .....each  | 50000   | 60             |                                |  |  |
| Trimmed .....ad val.   | 50   |                |                                |                    | With chests of drawers, cupboards<br>or compartments .....each   | 84000   | 60             |                                |  |  |
| 56   | Bobbins, large or small, shuttles and<br>spindles for looms or winders .....kilog.       | 100            | 50                             | Net.               | Note 37.—The above duties do<br>not include those on parts and<br>accessories of falience, porcelain,<br>glass or crystal, or any other<br>material, but solely those on the<br>slabs forming part of washstands<br>and imported therewith. Framed<br>mirrors accompanying washstands<br>shall be dutiable separately. |   |                |                                |  |  |
| 57   | Spoons, knives, forks and other similar<br>articles for salad, mustard and other<br>use: |                |                                |                    | 371  | Fans: Of common wood, simple or<br>varnished, gilt or silvered, plain<br>or open-worked .....each   | 1600           | 60                             |  |  |
| Of box or other common wood kilog.   | 5000   | 50             |                                |                    | Of sandal-wood, of Chinese lacquer,<br>and other like fans .....each   | 5000  | 60             |                                |  |  |
|  |  |                |                                |                    | 372  | Tables: Of common wood:   |                |                                |  |  |
| Of ebony or other fine wood..  | 16000  | 60             |                                |                    | Centre tables .....each  | 18400   | 50             |                                |  |  |
| 358  | Chests of drawers:   |                |                                |                    | Tea, work, writing, card tables,<br>etc. ....each  | 16000   | 50             |                                |  |  |
| Of common wood:  |  |                |                                |                    | Bed or night tables:   |   |                |                                |  |  |
| With three drawers or less .....each   | 18000  | 50             |                                |                    | With leg in the centre ....  | 4400  | 50             |                                |  |  |
| With more than three drawers ..  | 30000  | 50             |                                |                    | Of any other form .....each  | 24000   | 60             |                                |  |  |
| With escritoirs .....each  | 46000  | 50             |                                |                    | Dining:  |   |                |                                |  |  |
| Of fine wood:  |  |                |                                |                    | Up to six metres in length ..  | 42000   | 50             |                                |  |  |
| With three drawers or less ..  | 48000  | 60             |                                |                    | More than 6 metres in length ..  | 84000   | 50             |                                |  |  |
| With more than three drawers ..  | 80000  | 60             |                                |                    | Of fine wood:  |   |                |                                |  |  |
| With escritoirs .....each  | 120000   | 60             |                                |                    | Centre tables .....each  | 80000   | 60             |                                |  |  |
| Note 32.—Slabs of marble or of<br>any other material, and mirrors,<br>forming part of chests of drawers<br>and imported therewith, will pay<br>duty separately, according to<br>quality. |  |                |                                |                    | Tea, work, writing, card tables,<br>etc. ....each  | 32000   | 60             |                                |  |  |
| Two or more drawers occupying<br>the space of an ordinary-sized<br>drawer shall be considered as one<br>drawer.  |  |                |                                |                    | Bed or night tables:   |   |                |                                |  |  |
| 373  | Brackets:  |                |                                |                    | With leg in the centre ....  | 7200  | 60             |                                |  |  |
| Of common wood:  |  |                |                                |                    | Of any other form .....each  | 24000   | 60             |                                |  |  |
| Up to 80 centimetres in length ..  | 12000  | 50             |                                |                    | Dining:  |   |                |                                |  |  |
| each   | 26000  | 50             |                                |                    | Up to 6 metres in length ..  | 84000   | 60             |                                |  |  |
| Up to 1.50 metre in length ..  | 56000  | 50             |                                |                    | More than 6 metres in length ..  | 136000  | 60             |                                |  |  |
| More than 1.50 metre in length ..  | 56000  | 50             |                                |                    | Of branches with bark (rustic)<br>and the like .....each   | 7200  | 50             |                                |  |  |
| Of fine wood:  |  |                |                                |                    | Note 38.—The foregoing duties<br>do not include those on the slabs<br>or other objects which accom-<br>pany the tables and form part<br>thereof.   |   |                |                                |  |  |
| Up to 80 centimetres in length ..  | 36000  | 60             |                                |                    | Tea tables more than 80 centi-<br>metres in length are considered as<br>centre tables.   |   |                |                                |  |  |
| Up to 1.50 metre in length ..  | 56000  | 60             |                                |                    | 373  | Pulleys, tackle, blocks, and similar<br>block-makers' wares .....kilog.   | 500            | 50                             | Net.   |  |
| More than 1.50 metre in length ..  | 96000  | 60             |                                |                    | 374  | Frames, mounted or not, plain, painted,<br>varnished or gilt, including flowers,<br>threads and cords .....kilog.                                     | 2600           | 50                             | do.  |  |
| Note 33.—Slabs of marble or of<br>any other material, and mirrors,<br>forming part of brackets, will pay<br>duty separately.   |  |                |                                |                    | 375  | Toothpicks .....each  | 1000           | 50                             | Cases or hogs-<br>heads, 10 %;<br>cansisters or<br>baskets, 5 %;<br>packets:<br>gross. |  |
| The so-called "Dankergues"<br>shall be liable to a surtax of 10 %.   |  |                |                                |                    |  |   |                |                                |  |  |
| The last provision of Note 30 is<br>also applicable to this number.  |  |                |                                |                    |  |   |                |                                |  |  |
| Brackets without table shall,<br>unless their length can be ascer-<br>tained, be considered as up to 80<br>centimetres in length.  |  |                |                                |                    |  |   |                |                                |  |  |
| 360  | Stoppers and other common wares of<br>cork (1) .....kilog.                               | 300            | 50                             |                    |  |   |                |                                |  |  |
|  |  |                |                                |                    |  |   |                |                                |  |  |
| 361  | Canopies for beds:   |                |                                |                    |  |   |                |                                |  |  |
| Of common wood .....each   | 12000  | 50             |                                |                    |  |   |                |                                |  |  |
| Of fine wood .....each   | 24000  | 60             |                                |                    |  |   |                |                                |  |  |
| 362  | Boot-jacks .....each   | 1600           | 50                             |                    |  |   |                |                                |  |  |
| 363  | Ladders .....per step  | 500            | 50                             |                    |  |   |                |                                |  |  |
|  | Note 34.—In computing the<br>steps of double ladders, the upper<br>rod is not counted.   |                |                                |                    |  |   |                |                                |  |  |

(1) Under Budget-Law No. 2719, dated December 31, 1912, tarred cork for insulating purposes shall pay 25 % ad valorem.

376 Wooden screws .....each 200 50 Net.



## CLASS XII.—WOOD—RAW OR DRESSED—continued.

| Nos. | Goods.  | Duty, Reis. | centage of duty. | Tare allowance.   |
|------|---|-------------|------------------|---|
| 377  | Pedestals or stands for busts or figures, music-stands, flower-stands, etc.:<br>Plain, painted or varnished .....kilog.   | 1800        | 50               | Net.  |
|      | Gilt or imitation gilt..... "   | 3600        | 50               | do.   |
| 378  | Combs of all kinds..... "   | 4600        | 50               | Cases or boxes of cardboard or similar packages; gross. |
| 379  | Printers' tables and forms.....   | ad val.     | 15               |   |
| 380  | Bracelets or other ornaments of sandal or similar wood, plain or with incrustation of any other material .....kilog.  | 20000       | 50               | do.   |
| 381  | Rulers..... "   | 4800        | 50               | Net.  |
| 382  | Oars.....metre  | 300         | 50               |   |
| 383  | Close-stools:   |             |                  |   |
|      | Of common wood:   |             |                  |   |
|      | Plain or with back .....each  | 5000        | 50               |   |
|      | With pump..... "  | 16000       | 50               |   |
|      | Of fine wood:   |             |                  |   |
|      | Plain or with back..... "   | 20000       | 60               |   |
|      | With pump..... "  | 32000       | 60               |   |
|      | Note 39.—The above duties include those on the basins belonging to the stools and imported therewith.   |             |                  |   |
| 384  | Writing desks:  |             |                  |   |
|      | Of common wood:   |             |                  |   |
|      | Small, for ladies, plain or with shelves .....each  | 44000       | 50               |   |
|      | Large, for men, ditto..... "  | 60000       | 50               |   |
|      | "Bureaux ministre"..... "   | 84000       | 50               |   |
|      | Of fine wood:   |             |                  |   |
|      | Small, for ladies, plain or with shelves .....each  | 60000       | 60               |   |
|      | Large, for men, ditto..... "  | 140000      | 60               |   |
|      | "Bureaux ministre"..... "   | 200000      | 60               |   |
| 385  | Sofas:  |             |                  |   |
|      | Of common wood:   |             |                  |   |
|      | Small, with or without back, causeuses, lounges and the like, each  | 28000       | 50               |   |
|      | Large, with or without back ("dizans").....each   | 40000       | 50               |   |
|      | Of fine wood:   |             |                  |   |
|      | Small, with or without back, causeuses, lounges and the like, each  | 56000       | 60               |   |
|      | Large, with or without back ("dizans").....each   | 90000       | 60               |   |
|      | Sofa-beds or bed-sofas, of common wood.....each   | 28000       | 50               |   |
|      | Of branches with bark and the like, for gardens.....each  | 7200        | 50               |   |
|      | Note 40.—The duties on sofas without back ("dizans") are applicable to these sofas of which the padding and springs are covered with canvas or some other common tissue; if they are imported entirely upholstered they will pay the said duties and also those specified in the second paragraph of Note 42 inserted at the end of this class. In the duties are included those on the pillows forming part of the sofas and imported therewith. Small sofas are held to be those which do not exceed 1.35 metre in length (inside measurement). |             |                  |   |
|      | The provisions of the last paragraph of Note 30 are also applicable to this number.   |             |                  |   |
| 386  | Billiard and bagatelle cues.....each  | 2600        | 50               |   |
| 387  | Blinds, wooden, in the piece, plain or painted.....kilog.   | 1600        | 50               | Net.  |
| 388  | Taps of all kinds..... "  | 700         | 50               | Packets gross.  |
| 389  | Shoe pegs, of wood..... "   | 300         | 50               | Horseshoes, 18; packets; gross.                         |
| 389a | Wooden heels for boots and shoes:   |             |                  |   |
|      | Uncovered.....doz. pairs  | 1400        | 50               |   |
|      | Covered with celluloid, leather, or other material, duty as above increased by 20%.....   |             |                  |   |
| 390  | Toilet, pier, and cheval mirrors:   |             |                  |   |
|      | Of common wood:   |             |                  |   |
|      | For placing on tables.....each  | 8000        | 50               |   |
|      | In table form or with toilet-tables, with or without drawers.....each   | 50000       | 50               |   |
|      | With chests of drawers and the like.....each  | 100000      | 50               |   |
|      | Of fine wood:   |             |                  |   |
|      | For placing on tables..... "  | 16000       | 60               |   |
|      | In table form or with toilet-tables, with or without drawers.....each   | 100000      | 60               |   |
|      | With chests of drawers and the like.....each  | 160000      | 60               |   |
|      | Note 41.—Shops and mirrors which form part of the toilet-tables shall be dutiable separately.   |             |                  |   |
| 391  | Window blinds, with or without rollers and other accessories.....each   | 6000        | 50               |   |
| 392  | Coolers' ware:  |             |                  |   |
|      | Measures of all kinds, not otherwise mentioned, for dry or liquid products.....kilog.   | 600         | 50               | Net.  |
|      | Buckets, tubs and vats, with or without hoops of iron or copper.....kilog.  | 400         | 50               | do.   |

| Nos.   | Goods.  | Duty, Reis. | Per-centage of duty. | Tare allowance. |
|--|---|-------------|----------------------|-----------------|
|  | Barrels and kegs:   |             |                      |                 |
|  | Entire, empty and fitted .....each  | 1600        | 50                   |                 |
|  | Not fitted.....kilog.   | 60          | 50                   | Net.            |
|  | Pipes, tuns and half tuns:  |             |                      |                 |
|  | Entire, empty and fitted .....each  | 4000        | 50                   |                 |
|  | Not fitted.....kilog.   | 60          | 50                   | do.             |
| 393  | Venetian blinds, for windows or doors, with rollers and other accessories, each   | 13000       | 50                   |                 |
| 394  | Manufactures not otherwise mentioned:   |             |                      |                 |
|  | Carved:   |             |                      |                 |
|  | Of all kinds of wood .....kilog.  | 15600       | 50                   | do.             |
|  | Of moulded wood pulp .... "   | 8000        | 80                   | do.             |
|  | Furniture:  |             |                      |                 |
|  | Of common wood ..... ad val.  |             | 50                   |                 |
|  | Of fine wood..... "   |             | 60                   |                 |
|  | All other manufactures..... "   |             | 50                   |                 |
|  | Note 42.—The duties on chairs, tables, sofas, and other furniture or articles for domestic use only apply, save special dispositions, to articles plain or with mouldings; those which are gilt, carved or with incrustations of wood, ivory, mother-of-pearl or common metal, shall, in the first case, be liable to double the duties, and in the other cases, to a surtax of 30%, unless the value of the incrustations or carving is insignificant. |             |                      |                 |
|  | Articles included in this class, trimmed or covered, shall be liable to the following surtaxes:   |             |                      |                 |
|  | When with any silk tissue 50%;  |             |                      |                 |
|  | When with any tissue of wool or horsehair 40%;  |             |                      |                 |
|  | When with morocco or any other leather 30%;   |             |                      |                 |
|  | When with any cotton or linen tissue 20%;   |             |                      |                 |
|  | Articles not covered with tissue shall enjoy a rebate of 30%.   |             |                      |                 |
|  | This rebate will be calculated on the duties stipulated for such chairs, sofas, etc. with cane seats.   |             |                      |                 |
|  | The following woods are considered as common: Pine (or fir), beech and cherry; and the following as fine: Ash, pear wood, red wood, walnut, oak, sycamore, mahogany, maple, satin-wood, rose-wood, tuya-wood, jacaranda-wood, and the like. Articles veneered with the above mentioned woods, covered with a coating of paste, plain, or with gilt frieze or mouldings, as well as those lacquered or varnished, are also considered as of fine wood.   |             |                      |                 |
|  | Detached and separate parts, made-up and adjusted, polished and finished, which, at the time of clearance do not form the complete object to which they belong, will pay (1):   |             |                      |                 |
|  | Of fine wood .....kilog.  | 6200        | 60                   |                 |
|  | Of common wood..... "   | 2400        | 50                   |                 |
|  | Should articles enumerated in the present class be ornamented with ivory, mother-of-pearl or tortoise-shell, they shall pay 30%, in addition to the above mentioned surtax.   |             |                      |                 |
| CLASS XIII.  |   |             |                      |                 |
| CANE, BAMBOO, RUSHES, RATTAN, OSIERS, AND THE LIKE, RAW OR PREPARED. |   |             |                      |                 |
| 395  | Cane:   |             |                      |                 |
|  | Indian and bamboo .....kilog.   | 400         | 50                   | Net.            |
|  | Of any other kind..... "  | 200         | 50                   | do.             |
| 396  | Rushes and rattan:  |             |                      |                 |
|  | Raw..... "  | 400         | 50                   | do.             |
|  | Split, in straw, or prepared in any other manner.....kilog.   | 1600        | 50                   | do.             |
|  | Unprepared or in bundles .. "   | 60          | 15                   | do.             |
| 397  | Osiers, unprepared or in bundles .. "   |             |                      |                 |
| MANUFACTURES.  |   |             |                      |                 |
| 398  | Cradles .....each   | 7200        | 50                   |                 |
| 399  | Sticks for parasols .....kilog.   | 1000        | 50                   | do.             |
|  | Note 43.—Sticks for parasols with handles of ivory, mother-of-pearl or tortoise-shell, shall be liable to double the duties; should, in addition to handles, they have another part composed of one of these materials, they shall be subject to quadruple the duties.  |             |                      |                 |
| 400  | Chairs:   |             |                      |                 |
|  | Without arms .....each  | 5000        | 50                   |                 |
|  | With arms..... "  | 10000       | 50                   |                 |
|  | For children..... "   | 3600        | 50                   |                 |
|  | Rocking and those not specially mentioned.....each  | 1400        | 50                   |                 |

(1) Under Budget-Law No. 2719, dated December 31, 1912, detached and separate parts of furniture shall pay treble the duty applicable to separate wooden pieces, on the same percentage as fixed in the tariff.

|   | Goods. | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   | Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|---|--------|----------------|--------------------------------|--|------|--|----------------|--------------------------------|---|
| Percambulators, with or without wheels:   |        |                |                                |  | 420  | Baskets, hampera, panoiers, bags &c.:<br>For sewing (work baskets) and other<br>purposes:      |                |                                |   |
| Plain .....   | each   | 7200           | 50                             |  |      | Plain .....  | 3000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
| Lined or upholstered .....  |        | 16000          | 50                             |  |      | Embroidered, ornamented or<br>lined with silk .....  | 9600           | 50                             | do.   |
| Baskets, hampera, panoiers, bags, etc.:<br>For sewing (work baskets) and other<br>purposes: |        |                |                                |  |      | Large, for clothes, bottles, packing<br>and the like .....                                     | 700            | 50                             | Net.  |
| Plain .....   | kilog. | 3000           | 50                             | Cases or boxes<br>of cardboard or<br>similar pack-<br>ages: gross. |      | Very common, for conveying earth<br>and the like .....   | 60             | 50                             | do.   |
| Embroidered, ornamented or<br>lined with silk .....   | kilog. | 9600           | 50                             | do.  |      | Paper, market, bread and other similar<br>baskets .....  | 3000           | 50                             | do.   |
| Large, for clothes, bottles, packing,<br>etc. ....  | kilog. | 700            | 50                             | do.  |      | For travelling and the like, with ac-<br>cessories of:   |                |                                |   |
| Very common, for conveying earth<br>and the like .....                                      | kilog. | 60             | 50                             | do.  |      | Glass, bone, buffalo or other<br>horn, wood &c. ....   | 2800           | 50                             | do.   |
| Paper, market, bread and similar<br>baskets .....   | kilog. | 3000           | 50                             | do.  |      | Ivory, mother-of-pearl, silvered<br>metal, and the like .....                                  | 5200           | 50                             | do.   |
| For travelling and similar usage,<br>with accessories of:                                   |        |                |                                |  |      | Note 47.—Workbaskets with ac-<br>cessories shall be liable to a surtax<br>of 25 %.             |                |                                |   |
| Glass, bone, buffalo or other horn,<br>wood and the like .....                              | kilog. | 2800           | 50                             | do.  |      |  |                |                                |   |
| Ivory, mother-of-pearl, silvered<br>metal and the like .....                                | kilog. | 5200           | 50                             | do.  |      |  |                |                                |   |
| Note 44.—Workbaskets with ac-<br>cessories shall be liable to a surtax<br>of 25 %.          |        |                |                                |  | 421  | Hats:  |                |                                |   |
|   |        |                |                                |  |      | Of Chilean, Peruvian or Manila straw<br>each   | 6300           | 50                             |   |
|   |        |                |                                |  |      | Of Italian and similar straw, not<br>trimmed .....   | 2600           | 50                             |   |
|   |        |                |                                |  |      | Of rice, oat, wheat, palm and like<br>straw, not trimmed .....                                 | 1600           | 50                             |   |
|   |        |                |                                |  |      | Of all kinds, trimmed .....  | ad val.        | 50                             |   |
|   |        |                |                                |  | 422  | Slippers or sandals of straw, woven or<br>plaited .....  | 1400           | 50                             |   |
|   |        |                |                                |  | 423  | Mattresses, pillows and similar articles,<br>with covers or foundation of any tissue<br>kilog. | 2000           | 50                             | Net.  |
|   |        |                |                                |  | 424  | Corlage of all kinds:  |                |                                |   |
|   |        |                |                                |  |      | In the piece or cut .....  | 500            | 50                             | Wrappers:<br>gross.<br>do.  |
|   |        |                |                                |  |      | In manufactures .....  | 600            | 50                             | do.   |
|   |        |                |                                |  | 425  | Cords, plaits and tapes:   |                |                                |   |
|   |        |                |                                |  |      | Thick .....  | 4800           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |

CLASS XIV.

TRAW, ESPARTO, COIR, AGAVE, PIASSAVA, AND OTHER VEGETABLE  
FIBRES, RAW OR PREPARED.

|   |        |      |     |  |
|---|--------|------|-----|--|
| 410 Raw, prepared, or improved in any manner, combed or hackled:<br>For cigars, loose, or in bundles or books ..... | kilog. | 4000 | 50  | Hogsheds or large cases, 10% small cases or boxes of cardboard or similar packages: gross. |
| For mats or hats and similar scunit ware:<br>Italian, Chilean and similar kinds .....                               | kilog. | 1200 | 50  | do.  |
| All other kinds .....   | 200    | 30   | do. |  |
| Of rye, wheat, oats and other kinds, for wrapping bottles, demijohns and similar packing .....                      | kilog. | 200  | 50  | do.  |
| For other purposes .....  | "      | 40   | 50  | do.  |
| 411 Yarn:<br>Single .....   | "      | 300  | 15  | Cases or boxes of cardboard or similar packages including bobbins: gross.                  |
| Twisted, or thread of all kinds, in clews or on bobbins .....   | kilog. | 2060 | 50  | do.  |
| Twine for reapers and binders .....   | "      | 40   | 15  |  |
| 412 "Paina" of all kinds .....  | "      | 1500 | 50  | Sacks: gross.  |
| 413 Seaweed ("Zostera marina"), and all similar fibres for stuffing mattresses and pillows .....                    | kilog. | 200  | 50  | Hogsheds or  |

TISSUES AND OTHER MANUFACTURES.

|   |        |      |    |      |
|---|--------|------|----|------|
| 414 Fans and screens .....  | dozen  | 2400 | 50 |      |
| 415 Wigs of esparto and the like .....  | kilog. | 400  | 50 | Net. |
| 416 Caps, trimmed or not .....  | each   | 1300 | 50 |      |
| 417 Brushes and gloves, for cleaning animals<br>dozen                           | 2600   | 50   |    |      |
| 418 Bridges:  |        |      |    |      |
| Plain or with ornaments of common<br>metal .....                                | each   | 2400 | 50 |      |
| Halters .....   | "      | 1200 | 50 |      |
| Note 46.—The provisions of Note<br>6 are likewise applicable to this<br>number. |        |      |    |      |
| 419 Mats and matting:   |        |      |    |      |
| Of esparto and the like:  |        |      |    |      |
| Plain or common .....   | kilog. | 800  | 50 | do.  |
| Other, of all kinds .....   | "      | 1500 | 50 | do.  |
| Of coir:  |        |      |    |      |
| Plain .....   | "      | 800  | 50 | do.  |
| Seamed or trimmed with wool,<br>hemp or cotton .....                            | kilog. | 1500 | 50 | do.  |

CLASS XV.

COTTON—RAW OR PREPARED.

|   |        |      |    |   |
|---|--------|------|----|---|
| 434 Cotton not ginned .....   | kilog. | 100  | 50 | Sacks or boxes,<br>2 %.   |
| 435 Cotton wool .....   | "      | 400  | 50 | do.   |
| 436 Wadding of cotton, carded, or in<br>gunmed sheets .....   | kilog. | 800  | 50 | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                           |
| Cotton, absorbent, or treated with anti-<br>septic substances .....   | kilog. | 1200 | 50 |   |
| 437 Yarn:   |        |      |    |   |
| Single for looms:   |        |      |    |   |
| Unbleached .....  | "      | 500  | 30 | Cases or boxes<br>of cardboard<br>or similar<br>packages, in-<br>cluding bob-<br>bins: gross. |
| Bleached .....  | "      | 600  | 30 | do.   |
| Dyed .....  | "      | 700  | 30 | do.   |
| Twisted or plaited, for wicks .....   | "      | 750  | 30 | do.   |
| Slightly twisted, for the manufac-<br>ture of nets .....  | kilog. | 1000 | 50 | do.   |
| Twisted, or thread of all kinds, on<br>bobbins, clews or skeins, for sew-<br>ing, crocheting and the like ..... | kilog. | 2000 | 60 | do.   |

CLASS XV.—COTTON—RAW OR PREPARED.—continued.

| Nos.                      | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|---------------------------|--|----------------|--------------------------------|---|
| MANUFACTURES AND TISSUES. |  |                |                                |   |
| 438                       | Hat-brims ..... kilog.   | 1600           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
| 439                       | Frogs, tassels, tapes, "barbacachos" and similar goods; gulleons, frets, fringes, ribbons and other trimmings and like articles.....kilog.   | 8000           | 50                             | do.   |
| 440                       | Carpets and rugs of all kinds,.....  | 2500           | 60                             | Net.  |
| 441                       | Head-dress, hoods and bonnets: Knitted or netted.....  | 10000          | 50                             | do.   |
|                           | Not specially mentioned.....   | ad val.        | 50                             |   |
| 442                       | Flat bonnets and caps,.....each  | 1300           | 50                             |   |
| 443                       | Buttons and button moulds .....kilog.  | 3000           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
| 444                       | Ribbons ("cadarves"), cords, braids and tapes, of all kinds: Imitating straw, for trimming hats, plain or with beads .....kilog.   | 16000          | 50                             | do.   |
|                           | Other, of all kinds, including wide ribbons for belts.....kilog.   | 2800           | 50                             | do.   |
|                           | Coarse bands, for girths, exceeding 4 centimetres in width.....kilog.  | 1400           | 50                             | do.   |
| 445                       | Sheaths for parasols, covers for pianos and other articles.....kilog.  | 5000           | 60                             | Net.  |
| 446                       | Shawls, handkerchiefs, covers ("mantas"), pouches, "palas" and table covers: Of satibette, chemise, tulle or netted kilog.   | 5200           | 50                             | do.   |
|                           | Of any other tissue not specially mentioned.....kilog.   | 4000           | 50                             | do.   |
|                           | Of lace and embroidered table covers Note 49.—Shawls, handkerchiefs, covers ("mantas"), pouches and "palas" which are trimmed with lace more than 3 centimetres in width, shall be liable to a surtax of 30 %. Handkerchiefs with a simple initial in the corner shall not be considered as embroidered. | ad val.        | 60                             |   |
| 447                       | Hats: Plain.....each   | 1200           | 50                             |   |
|                           | Trimmed.....   | ad val.        | 50                             |   |
|                           | Note 50.—The duties on hats include those on the cardboard or common wooden boxes in which they are imported.  |                |                                |   |
| 448                       | Girths.....each  | 1200           | 50                             |   |
| 449                       | Belts, garters and braces, plain or embroidered.....kilog.   | 8000           | 50                             | Cases or boxes of cardboard or similar packages: gross. |
| 450                       | Coverlets, quilted, or stuffed with cotton wadding or with any other material kilog.   | 2400           | 50                             | Net.  |
| 451                       | Bed blankets of cotton, or of cotton mixed with wool: White, dark or striped, common, with or without plush.....kilog.   | 1500           | 60                             | do.   |
|                           | Figured or damasked, imitation fustian and the like, white or colored kilog.   | 3000           | 60                             | do.   |
| 452                       | Covers and rosettes for parasols ..  | 2100           | 60                             | do.   |
| 453                       | Cordage, rope and cables .....kilog.   | 1000           | 50                             | do.   |
|                           | Note 51.—Cordage exceeding 12 millimetres in diameter shall be considered as cables or rope.   |                |                                |   |
| 454                       | Parts of shoes, cut-out. (Dutiable according to the component tissue.)   |                |                                |   |
| 455                       | Saddle-cloths ("carrinhos") .... kilog.  | 2400           | 60                             | do.   |
| 456                       | Corsets .....each  | 8000           | 50                             |   |
| 457                       | Tulle: Netted: Plain, weighing 4 kilogs. or less per 100 sq. metres.....kilog.   | 18000          | 60                             | do.   |
|                           | Do., weighing more than 4 kilogs. kilog.   | 6000           | 60                             | do.   |
|                           | Figured or embroidered ....  | 18000          | 60                             | do.   |
|                           | Gummed, for hat linings.....   | 5000           | 60                             | do.   |
|                           | Crocheted and the like,.....   | 6000           | 60                             | do.   |
| 458                       | Linings, stitched bands and edgings for hats, plain, gummed or of oilcloth kilog.  | 2400           | 50                             | do.   |
| 459                       | Cravats, plain or embroidered ....dozen  | 3000           | 60                             |   |
| 460                       | Bed sheets, counterpanes, pillow-cases, towels and napkins: Plain. (Dutiable according to the component tissue.) Embroidered, with lace or open-worked embroidery.....   | ad val.        | 60                             |   |
| 461                       | Gloves: Coarse, for soldiers and the like dozen pairs  | 2400           | 50                             |   |
|                           | Other of all kinds ..... kilog.  | 6100           | 50                             |   |
| 462                       | Hose of canvas .....kilog.   | 1000           | 50                             | do.   |
| 463                       | Horse rugs ("cervas") and "balceiros" of tissues of all kinds, mixed or not with wool or linen.....kilog.  | 1500           | 60                             | do.   |
|                           | Note 52.—Covers for animals are  |                |                                |   |

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|------|---|----------------|--------------------------------|---|
| 464  | Mantelets, chemisettes and other articles of fashion, of lace or any other tissue ..... ad val.   | 60             |                                |   |
| 465  | Stockings and socks: Of Scotch yarn or manufactured with one or more twisted cotton yarns: Socks, up to 20 centimetres long in the foot .....dozen pairs  | 3200           | 60                             |   |
|      | Do., more than 20 centimetres long in the foot .....dozen pairs   | 5000           | 60                             |   |
|      | Stockings, up to 20 centimetres long in the foot .....dozen pairs   | 6800           | 60                             |   |
|      | Do., more than 20 centimetres long in the foot .....dozen pairs   | 14000          | 60                             |   |
|      | Not otherwise mentioned: Socks, up to 20 centimetres long in the foot .....dozen pairs  | 1800           | 60                             |   |
|      | Do., more than 20 centimetres long in the foot .....dozen pairs   | 3000           | 60                             |   |
|      | Stockings, up to 20 centimetres long in the foot .....dozen pairs   | 3200           | 60                             |   |
|      | Do., more than 20 centimetres long in the foot .....dozen pairs   | 6000           | 60                             |   |
|      | Note 53.—In case of an attempted fraud as to the length of the foot, or any other false declaration, these articles shall be subject to the highest duty, according to kind. Stockings and socks of cotton, not specially mentioned, which have only simple designs ("frisos") of silk or a cotton-embroidered letter or initial, shall not be considered as embroidered. Seamless stockings and socks not specially mentioned, shall be liable to a surtax of 20 %.  |                |                                |   |
| 466  | Oilcloth with or without nap .... kilog.  | 1800           | 60                             | On wooden rollers, 2 % Net.                             |
| 467  | Nets of all kinds ..... kilog.  | 1800           | 60                             |   |
| 468  | Lace of cotton, pure or mixed with wool or linen: Of embroidered tulle .....kilog.  | 3500           | 50                             | Only with the exception of cardboard boxes: gross do.   |
|      | Of all other kinds.....   | 20000          | 50                             |   |
|      | In patterns for dresses, veils and other articles ..... ad val.   | 60             |                                |   |
| 469  | Ready-made clothing: Shirts: Knitted .....dozen   | 8000           | 60                             |   |
|      | Plain or with plaits.....   | 15000          | 60                             |   |
|      | The same, with bosoms of linen or half-linen .....dozen   | 30000          | 60                             |   |
|      | Drawers: Knitted, including those for bathing .....dozen  | 8000           | 60                             |   |
|      | Of any other tissue .....dozen  | 13000          | 60                             |   |
|      | Shirt collars .....dozen  | 3000           | 60                             |   |
|      | Shirt bosoms, plain or with plaits .....kilog.  | 8000           | 60                             | Cases or boxes of cardboard or similar packages: gross. |
|      | Cuffs .....dozen pairs  | 5000           | 60                             |   |
|      | Not specially mentioned: Knitted .....kilog.  | 9000           | 60                             | Net.  |
|      | Of any other tissue (double the duty leviable on the component tissue with a surtax of 10 %) ..   |                |                                |   |
|      | Of lace, embroidered or trimmed Note 54.—Should doubts exist as to the application of duty on ready-made clothing not specially mentioned, composed of tissues liable to the different duties stipulated in Nos. 472 and 473 of the Tariff, the interested party must furnish a sample of the tissue, in order to verify under which sub-division it should be classed. This sample can never be smaller than 1 square decimetre. In default of a sample, and when the duty leviable on the tissue cannot be established, the article of clothing shall be subject to 60 % ad valorem. Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately. | ad val.        | 60                             |   |
| 170  | Bags, plain: Carpet or travelling .....each   | 3200           | 50                             |   |
|      | Not otherwise mentioned .....kilog.   | 1200           | 60                             | Bales or similar packages: gross.                       |
| 471  | Small shoes without soles, for children: Plain .....pair  | 500            | 50                             |   |
|      | Trimmed or embroidered .....  | 700            | 60                             |   |



## BRAZIL.

RUFF.]

Issues, plain and twilled, not specially mentioned.—Basis 10 × 10 threads: Unbleached, weighing per square metre:

| Goods.   | Duty. Reis. | Per-centage of duty. | Tare allowance. | Nos. |
|--|-------------|----------------------|-----------------|------|
| Cl. I. Up to 20 grammes, kilog.  | 14000       | 60                   | Net.            |      |
| Cl. II. More than 20 and up to 25 grammes .....                                      | 9500        | 60                   | do.             |      |
| Cl. III. More than 25 and up to 31 grammes .....                                     | 6000        | 60                   | do.             |      |
| Cl. IV. More than 31 and up to 40 grammes .....                                      | 4000        | 60                   | do.             |      |
| Cl. V. More than 40 and up to 49 grammes .....                                       | 2000        | 60                   | do.             |      |
| Cl. VI.-VIII. More than 49 grammes .....   | 1500        | 60                   | do.             |      |
| Bleached, weighing per square metre:   |             |                      |                 |      |
| Cl. I. Up to 20 grammes, kilog.  | 20000       | 80                   | do.             |      |
| Cl. II. More than 20 and up to 25 grammes .....                                      | 13000       | 80                   | do.             |      |
| Cl. III. More than 25 and up to 31 grammes .....                                     | 10000       | 80                   | do.             |      |
| Cl. IV. More than 31 and up to 40 grammes .....                                      | 6400        | 80                   | do.             |      |
| Cl. V. More than 40 and up to 49 grammes .....                                       | 3200        | 80                   | do.             |      |
| Cl. VI.-VIII. More than 49 grammes .....   | 2200        | 80                   | do.             |      |
| Dyed in the piece or of yarn dyed in one or more colours, weighing per square metre: |             |                      |                 |      |
| Cl. I. Up to 20 grammes, kilog.  | 15000       | 60                   | do.             |      |
| Cl. II. More than 20 and up to 25 grammes .....                                      | 10000       | 60                   | do.             |      |
| Cl. III. More than 25 and up to 31 grammes .....                                     | 7500        | 60                   | do.             |      |
| Cl. IV. More than 31 and up to 40 grammes .....                                      | 5000        | 60                   | do.             |      |
| Cl. V. More than 40 and up to 49 grammes .....                                       | 3000        | 60                   | do.             |      |
| Cl. VI. More than 49 and up to 60 grammes .....                                      | 2400        | 60                   | do.             |      |
| Cl. VII. and VIII. More than 60 grammes .....  | 2000        | 60                   | do.             |      |
| Printed, weighing per square metre:  |             |                      |                 |      |
| Cl. I. Up to 20 grammes, kilog.  | 15000       | 60                   | do.             |      |
| Cl. II. More than 20 and up to 25 grammes .....                                      | 10000       | 60                   | do.             |      |
| Cl. III. More than 25 and up to 31 grammes .....                                     | 7500        | 60                   | do.             |      |
| Cl. IV. More than 31 and up to 40 grammes .....                                      | 5000        | 60                   | do.             |      |
| Cl. V.-VII. More than 40 and up to 75 grammes .....                                  | 3400        | 60                   | do.             |      |
| Cl. VIII. More than 75 gr. ..  | 3000        | 60                   | do.             |      |

3 Tissues, figured, damasked, striped, checked, goffered, fancy, open-worked, and other not specially mentioned:

Cambric: striped, checked or spotted; batistes; fustians; plain and fancy satinettes; muslins percale; ribbed, figured, striped or checked tissues; damasked cloth for napkins; loose-woven tissues; loose or close-woven fancy tissues, damasked:

|  |       |    |     |  |
|--|-------|----|-----|--|
| Unbleached, weighing per square metre:   |       |    |     |  |
| Up to 20 grammes .. kilog.   | 15000 | 60 | do. |  |
| More than 20 and up to 40 grammes .....  | 7000  | 60 | do. |  |
| More than 40 and up to 100 grammes .....   | 4000  | 60 | do. |  |
| More than 100 gr. ..   | 3200  | 60 | do. |  |
| Bleached, and dyed in the piece or of yarn dyed in one or more colours, weighing per square metre: |       |    |     |  |
| Up to 20 grammes .. kilog.   | 18000 | 60 | do. |  |
| More than 20 and up to 40 grammes .....  | 9000  | 60 | do. |  |
| More than 40 and up to 100 grammes .....   | 5000  | 60 | do. |  |
| More than 100 gr. ..   | 4000  | 60 | do. |  |
| Printed, weighing per square metre:  |       |    |     |  |
| Up to 20 grammes .. kilog.   | 21000 | 60 | do. |  |
| More than 20 and up to 40 grammes .....  | 10000 | 60 | do. |  |
| More than 40 and up to 100 grammes .....   | 5000  | 60 | do. |  |
| More than 100 gr. ..   | 4000  | 60 | do. |  |

Note 55.—Tissues embroidered by hand, machine or on the loom, classed in Nos. 473 and 472, shall be liable to a surtax of 40 %.

474 Other tissues not specially mentioned:

Duck, cassinettes, beaver and similar tissues, for men and children's clothing, plain, twilled, figured or imitating sailcloth, bleached, dyed or printed .....

2000 60 do.

Muslins ("cassas"), coarse, plain or twilled, with stripes or checks, solely employed for lining, and

| Goods.  | Duty. Reis. | Per-centage of duty. | Tare allowance.   | Nos. |
|---|-------------|----------------------|---|------|
| varnished or transparent calico for maps or plans, white or dyed .....  | 2000        | 60                   | Net.  |      |
| Velvets and velveteens, bombazine and velours, plain or twilled, white, dyed or printed .....   | 5000        | 60                   | do.   |      |
| Plushy tissues for napkins and handkerchiefs .....  | 2400        | 60                   | do.   |      |
| Striped tissues for mantles ("ponches") .....   | 4000        | 60                   | do.   |      |
| Sailcloth and half sailcloth for ships, tents and similar uses .....  | 1200        | 60                   | do.   |      |
| Canvases .....  | 3000        | 60                   | do.   |      |
| Knitted tissues .....   | 6000        | 50                   | do.   |      |
| 475 Bands and insertions: Loom, hand or machine embroidered:  |             |                      |   |      |
| Of tulle, imitation lace .. kilog.  | 35000       | 60                   | Only with the exception of cardboard boxes: gross       |      |
| Of "morim," "cassa" or cambric .....  | 20000       | 60                   | do.   |      |
| Of fustian or muslin .....  | 10000       | 60                   | do.   |      |
| Printed, or with simple folds or gatherings of the same tissue:   |             |                      |   |      |
| Of "cassa," tulle or cambric with or without lace, known as "plissés" .....   | 20000       | 60                   | do.   |      |
| Of "morim," fustian or muslin, with or without lace, known as "plissés" .....   | 8000        | 60                   | do.   |      |
| 476 Wicks for night lights, plain or coated with wax .....  | 1600        | 60                   | Cases or boxes of cardboard or similar packages: gross. |      |
| 477 Window-shades, with or without rollers .....  | 5000        | 60                   |   |      |
| 478 Rags, selvage and waste cuttings .. kilog.  | 40          | 20                   | Bales: gross.   |      |
| 479 Veils:  |             |                      |   |      |
| Embroidered .....   | ad val.     | 60                   |   |      |
| Not otherwise mentioned. (Dutiable according to the component tissue) .....   | —           | —                    |   |      |
| 480 Gauzes, tissues worked with wire; "ridrilhos" (tissue with glass spangles), and other similar tissues, interwoven with imitation gold or silver ..... | 8000        | 50                   | Net.  |      |
| Note 56.—Tissues and wares of ramie or China grass pay the same duties as cotton tissues and wares, according to kind.                                    |             |                      |   |      |
| Tissues and goods, embroidered or trimmed with lace, and not specified in that state, shall be liable to a surtax of 30 %.                                |             |                      |   |      |

## CLASS XVI.

## WOOL—RAW OR PREPARED.

|  |     |    |     |  |
|--|-----|----|-----|--|
| 481 Wool, raw .....                                      | 200 | 20 | do. |  |
| 482 Wool, washed, crude or carbonized ..                 | 500 | 20 | dn. |  |
| 483 Wool, dyed in the mass .....                         | 600 | 20 | do. |  |
| 484 Wool, carded, milled or prepared in any manner ..... | 700 | 20 | do. |  |

485 Yarn:

|  |      |    |   |  |
|--|------|----|---|--|
| Single, of one or more ends, for looms and trimmings, of wool or of wool and cotton: |      |    |   |  |
| Raw or bleached .....  | 500  | 15 | Cases or boxes of cardboard or similar packages: gross. |  |
| Dyed .....   | 600  | 15 | do.   |  |
| With admixture of silk ..  | 700  | 15 | do.   |  |
| Zephyr yarn for embroidering ..  | 6000 | 60 | do.   |  |

## MANUFACTURES AND TISSUES.

|  |       |    |      |  |
|--|-------|----|------|--|
| 486 Frogs, tassels, "barbichaos," galloons, frets, fringes and trimmings of wool, pure or mixed with cotton or linen, and similar articles ..... | 10000 | 60 | do.  |  |
| 487 Carpets and rugs:  |       |    |      |  |
| Striped, thick, for stairways, of wool, pure or mixed with other materials .....   | 2400  | 60 | Net. |  |
| Velvety:   |       |    |      |  |
| With long pile, coarse, with ground of hemp or tow (mats) .. kilog.  | 2600  | 60 | do.  |  |
| With short pile, soft, with reverse of a coarse cotton, linen or hemp tissue .....   | 4000  | 60 | do.  |  |
| Do, do, without the above mentioned tissue .....   | 6400  | 60 | do.  |  |
| Do, do, for shoes or slippers ..   | 4000  | 50 | do.  |  |
| Not otherwise mentioned:   |       |    |      |  |
| With reverse of a coarse cotton, linen or hemp tissue .. kilog.  | 2000  | 60 | Net. |  |
| Do, do, without the above tissue .. kilog.   | 4000  | 60 | do.  |  |
| Do, do, for shoes or slippers ..   | 3500  | 50 | do.  |  |

## CLASS XVI.—WOOL—RAW OR PREPARED—continued.

| Nos. | Goods.   | Duty, Reis.                                | Per centage of duty.       | Tare allowance.  |
|------|--|--|----------------------------|--|
| 488  | Alpacas, woollen muslins ("casas"),<br>cassimères, durans, damasks, merinos,<br>cashmores, "princezas", serges, "sera-<br>finas" striped stuffs, royal, Chinese<br>satio, knitted tissos, "tonquin,"<br>woollen velvet or plush, and other<br>similar tissos not elsewhere mentioned,<br>plain, twilled, figured or damasked<br>kilog. | 7200                                       | 60                         | do.  |
| 489  | Baize and swanskin :<br>In endless pieces for paper-making<br>machines.....kilog.<br>Of any other description.....   | 1100<br>2200                               | 60<br>60                   | do.<br>do.   |
| 490  | Light baize ("baetilhas") and flannel,<br>plain, twilled or figured :<br>Bleached or dyed .....kilog.<br>Printed .....kilog.   | 4800<br>6000<br>8000                       | 60<br>60<br>40             | do.<br>do.<br>do.  |
| 491  | Military sashes.....   | 16000                                      | 50                         | Cases or boxes<br>of cardboard<br>or similar<br>packages ;<br>gross. |
| 492  | Flags.....   |  |                            |  |
| 493  | Berets ("barretas") of all kinds, and<br>other head gear :<br>Knitted or netted, with or without<br>admixture of silk .....kilog.<br>Do., common, for sailors and work-<br>men .....kilog.<br>Not specially mentioned.....   | 8000<br>3000<br>ad val.                    | 50<br>50<br>50             | do.<br>do.<br>do.  |
| 494  | Bonnets and caps :<br>With gallons of real gold .....each<br>Netted. (Dutiable as netted articles).....<br>Not specially mentioned.....  | 6000<br>2000<br>3500                       | 60<br>60<br>50             | do.<br>do.<br>do.  |
| 495  | Buttons.....kilog.   |  |                            |  |
| 496  | Bridles :<br>Of wool or of wool and cotton, plain<br>each.....<br>Do., do. with ornaments of em-<br>bossed metal.....each<br>Halters.....  | 2000<br>3200<br>1600                       | 60<br>60<br>60             | do.<br>do.<br>do.  |
| 497  | Ribbons ("corderos"), cords, braids and<br>tapes of wool, pure or mixed with linen,<br>cotton, or with glass beads :<br>Coarse bands for girths, exceeding 4<br>centimetres in width .....kilog.<br>Not specially mentioned.....   | 3600<br>6000                               | 60<br>60                   | do.<br>do.   |
| 498  | Sheaths for parafus, covers for pianos<br>and other articles.....kilog.  | 8000                                       | 60                         | Net.   |
| 499  | Shawls, covers ("mantas"), handker-<br>chiefs and "papas" :<br>Netted.....kilog.<br>Plain or twilled, figured or damasked,<br>white, dyed or printed.....kilog.<br>Embroidered, with lace or of lace, or<br>silk fringes.....  | 8000<br>10000<br>ad val.                   | 60<br>60<br>60             | do.<br>do.<br>do.  |
| 500  | Hats :<br>Of felt :<br>Plain.....each<br>Trimmed.....<br>Of any kind of tissue :<br>Plain.....each<br>Opera.....<br>Trimmed.....<br>Note 57.—The duties on hats<br>include those on the cardboard or<br>common woollen boxes in which<br>they are imported.  | 6400<br>ad val.<br>3200<br>5600<br>ad val. | 80<br>60<br>60<br>60<br>60 | do.<br>do.<br>do.<br>do.<br>do.                                      |
| 501  | Girths.....each  | 1200                                       | 50                         |  |
| 502  | Belts, garters and braces, plain or<br>embroidered.....kilog.  | 12000                                      | 50                         | Cases or boxes<br>of cardboard<br>or similar<br>packages ;<br>gross. |
| 503  | Blankets of wool or of wool and cotton :<br>Brown, common and the like.....kilog.<br>Other, white or coloured.....   | 1500<br>4000                               | 60<br>60                   | Net.<br>do.  |
| 504  | Parts of shoes, cut-out. (Dutiable<br>according to the component tissue) ..  |  |                            |  |
| 505  | Saddle-cloths ("corrimbas") of wool or<br>of wool and cotton.....kilog.  | 2400                                       | 60                         | do.  |
| 506  | Woollen lastings ("duraques") ..   | 1200                                       | 60                         | do.  |
| 507  | Flesh brushes and the like.....dozen   | 8000                                       | 50                         | do.  |
| 508  | Felt :<br>For pianos and the like .....kilog.<br>For sheathing vessels and the like.....<br>kilog.<br>Not specially mentioned, plain or<br>printed.....kilog.  | 7200<br>200<br>2400                        | 60<br>60<br>50             | do.<br>do.<br>do.  |
| 509  | "Fitele" (kind of light woollen stuff)<br>kilog.   | 4500                                       | 60                         | do.  |
| 510  | Cravats, bands and bows, plain or em-<br>broidered, of all kinds.....kilog.  | 10000                                      | 60                         | Cases or boxes<br>of cardboard<br>or similar<br>packages ;<br>gross. |
| 511  | Gloves, plain or embroidered, dozen pairs  | 6000                                       | 50                         |  |
| 512  | Horse rugs, "azeyas" and "baizeiros" :<br>Of "azeyas" cloth.....kilog.<br>Of felt.....kilog.<br>Of any other tissue not specially<br>mentioned.....kilog.<br>Note 58.—The foregoing rugs<br>must not be confounded with<br>covers for animals, of cloth, baize   | 1800<br>2800<br>3600                       | 60<br>60<br>60             | Net.<br>do.<br>do.   |

| Nos. | Goods.  | Duty, Reis.                                       | Per centage of duty.             | Tare allowance.  |
|------|---|---|----------------------------------|--|
| 513  | Mantelets, chemisettes, and other articles<br>of fashion, of lace, or any other tissue,<br>ad val.  | 60  |                                  |  |
| 514  | Stockings and socks :<br>Up to 20 centimetres long in the<br>foot.....dozen pairs<br>More than 20 centimetres long in<br>the foot.....dozen pairs<br>Stockings :<br>Up to 20 centimetres long in the<br>foot.....dozen pairs<br>More than 20 centimetres long in<br>the foot.....dozen pairs  | 2800<br>6000<br>5200<br>10000                     | 60<br>60<br>60<br>60             |  |
| 515  | Knitted or netted wares not specially<br>mentioned, plain, with or without<br>admixture, trimming or lining of silk<br>kilog.   | 8000  | 50                               | Net.   |
| 516  | Oilcloth.....   | 1800  | 60                               | On wooden<br>rollers, 2%.                                |
| 517  | Cloths, cassimères and cassinettes, mixed<br>or not with silk, chevot, American<br>flannels, serges and diagonals :<br>Of wool, pure or mixed with cotton,<br>weighing per square metre :<br>Up to 150 grammes.....kilog.<br>More than 150 grammes.....<br>Of wool and cotton in equal pro-<br>portions, weighing per square metre :<br>Up to 400 grammes.....kilog.<br>More than 400 grammes.....              | 8000<br>4200<br>4800<br>2400                      | 60<br>60<br>60<br>60             | Net.<br>do.<br>do.<br>do.                                |
| 518  | Table covers :<br>Embroidered.....<br>Not otherwise mentioned.....  | ad val.<br>8100                                   | 60<br>60                         | do.  |
| 519  | Lace of wool or of wool with admixture<br>of cotton or linen :<br>In patterns for dresses, veils, and<br>other articles.....<br>Not otherwise mentioned, plain or<br>with glass beads.....kilog.  | ad val.<br>28000                                  | 60<br>60                         | Only except-<br>ing cardboard<br>boxes; gross.           |
| 520  | Ready-made clothing :<br>Shirts :<br>Thick, for workmen or sailors, ..<br>dozen<br>Of any other kind.....<br>Of light baize ("baetilha") or<br>flannel, with or without cord<br>trimmings.....dozen<br>Drawers, knitted, or of flannel ..<br>Jackets, petticoats and jerseys,<br>thick, knitted or netted.....dozen<br>Morning veils and bosoms of cassi-<br>mere, plain or with bows, folds,<br>etc.....kilog. | 8400<br>22000<br>22000<br>22000<br>18000<br>12000 | 60<br>60<br>60<br>60<br>60<br>60 | Net  |
|      | Not specially mentioned :<br>Of baize or fluff or stout cloth,<br>for the military and the like ..<br>kilog.  | 8500  | 60                               | do.  |
|      | Of felt.....  | 12000   | 60                               | do.  |
|      | Of double cloth or cassimère ..   | 18000   | 60                               | do.  |
|      | Of single cloth or cassimère, or<br>any other tissue.....kilog.   | 21000   | 60                               | do.  |
|      | Of lace, embroidered or trimmed ..  | ad val.   | 60                               | do.  |
| 521  | Travelling bags.....each  | 3000  | 50                               |  |
| 522  | Small shoes and gaiter boots without<br>soles :<br>Plain.....pair<br>Embroidered or ornamented ..   | 600<br>80   | 50<br>50                         |  |
| 523  | Faracets.....kilog.   | 3600  | 50                               | do.  |
| 524  | Tissos, loose-woven or transparent :<br>Bareges, tulles, grenlines, gauzes,<br>"escomilhas" and other loose-<br>woven or transparent tissos, not<br>specially mentioned, weighing per<br>square metre :<br>80 grammes or less .....kilog.<br>More than 80 grammes.....  | 18000<br>10000                                    | 50<br>50                         | do.<br>do.   |
| 525  | Long strips of cloth and insertions, plain<br>or with glass beads :<br>With embroidery of cotton, wool or<br>linen.....kilog.   | 20000   | 50                               | With the ex-<br>ception of<br>cardboard<br>boxes; gross. |
| 526  | Door and window shades, with or with-<br>out rollers.....each   | 5000  | 50                               | do.  |
| 527  | Rags, selvage and waste cuttings.....kilog.   | 40  | 20                               | Bales or simi-<br>lar packages<br>gross.                 |
|      | Note 59.—Tissos and articles,<br>embroidered or trimmed, not<br>enumerated in that state, shall be<br>liable to an ad valorem duty of<br>60 %.  |   |                                  |  |
|      | The provisions of Note 6 are<br>likewise applicable to No. 436 of<br>the present class.   |   |                                  |  |

ARLFF.]

# BRAZIL.

|   | Goods. | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  | Nos. | Goods.   | Duty.<br>Reis.  | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|---|--------|----------------|--------------------------------|---|------|--|-----------------|--------------------------------|---|
| CLASS XVII.   |        |                |                                |   |      |  |                 |                                |   |
| FLAX, JUTE AND HEMP—RAW OR PREPARED.  |        |                |                                |   |      |  |                 |                                |   |
| Flax, jute and hemp, raw, dressed,<br>hacked, combed or in tow, dyed or<br>clouded .....kilog.  |        | 20             | 20                             | Bales or similar<br>packages:<br>gross.   | 541  | Sheaths for parasols, covers for pianos<br>and other articles.....kilog.   | 6000            | 80                             | Net.  |
| Yarn:   |        |                |                                |   | 542  | Shawls, covers ("mantas") and hand-<br>kerchiefs:<br>Embroidered, or with lace or of lace<br>ad val.   |                 | 60                             |   |
| Of jute and hemp:   |        |                |                                |   |      | Plain:   |                 |                                |   |
| Single for looms:   |        |                |                                |   |      | Up to 24 threads in a square of 5<br>millimetres side.....kilog.   | 3600            | 60                             | do.   |
| Unbleached ..... "  | 100    | 20             |                                | Cases or boxes<br>of cardboard<br>or similar<br>packages, in-<br>cluding bob-<br>bins: gross. |      | More than 24 and up to 36 threads<br>kilog.  | 8000            | 60                             | do.   |
| Dyed..... "   | 130    | 20             |                                | do.   |      | " 36 " 18 threads<br>kilog.  | 15000           | 60                             | do.   |
| Not otherwise mentioned. (Duti-<br>able as linen yarn.) .....   | —      | —              |                                | do.   |      | " 48 threads..... "  | 20000           | 60                             | do.   |
| Of linen:   |        |                |                                |   | 543  | Hats:  |                 |                                |   |
| Single, for looms:  |        |                |                                |   |      | Plain.....each   | 1500            | 50                             |   |
| Unbleached or white ....kilog.  | 640    | 20             |                                | do.   |      | Trimmed.....ad val.  | 50              |                                |   |
| Dyed..... "   | 840    | 20             |                                | do.   |      | Note 62.—The provisions of<br>Note 50 are likewise applicable to<br>the present number.  |                 |                                |   |
| Twisted, thread of all kinds, on<br>bobbins, clews or hanks, for<br>sewing, crocheting, knitting and<br>the like .....kilog.  | 2000   | 50             |                                | do.   | 544  | Bath slippers:   |                 |                                |   |
| For shoemakers and pyrotechnists<br>kilog.  | 600    | 50             |                                | do.   |      | With soles of tow..... pair  | 500             | 50                             |   |
| Tow, raw or in the mass ..... "   | 20     | 20             |                                | Bales or similar<br>packages:<br>gross.   |      | With soles of metal or wood.. "  | 1500            | 50                             |   |
| Lint, loose or in sheets ..... "  | 700    | 10             |                                | Net.  |      | 545  | Girths.....each | 1200                           | 60  |
| TISSUES AND MANUFACTURES.   |        |                |                                |   |      |  |                 |                                |   |
| Frogs, tassels, "barbicachor," slides,<br>gallous, frets, fringes, trimmings and<br>similar articles of linen, pure or<br>mixed with wool or cotton .....kilog.                           | 10000  | 60             |                                | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                           | 546  | Belts, garters and braces, plain or<br>embroidered.....kilog.  | 8000            | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.   |
| Carpets and rugs for any use .... "   | 2000   | 60             |                                | Bales or similar<br>packages,<br>2 %.   | 547  | Cordage:   |                 |                                |   |
| Canvass, sackcloth and other tissues not<br>specially mentioned of tow, for bags<br>and bales, plain or twilled .....kilog.   | 650    | 60             |                                | Net.  |      | Twine, marine, sail-twine, rope<br>yarn, and all other .....kilog.   | 1200            | 80                             | Hogsheads or<br>large cases,<br>20%: bales,<br>wrappers,<br>packets, small<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
| Bareges and similar loose-woven tisanes<br>kilog.   | 10000  | 60             |                                | do.   |      | Twine, coloured or fancy..... "  | 1600            | 80                             | do.   |
| Bonnets and caps .....each  | 1300   | 50             |                                | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                           |      | Hawers, cables, staves, as well as<br>cordage of all kinds, tarred or<br>not:<br>In pieces or cuttings....kilog.   | 1000            | 80                             | do.   |
| Battous .....kilog.   | 3000   | 50             |                                | do.   |      | In make-up articles .... "   | 1200            | 80                             | do.   |
| Duck, Brittany cloth, cambric, "cassa,"<br>cretonne, Irish linen, "platilha," and<br>other tissues not specially mentioned,<br>nonbleached, bleached, dyed, brown,<br>striped or printed: |        |                |                                |   |      | Note 63.—Yarn up to 2 milli-<br>metres in diameter shall be con-<br>sidered as twine, marine, sail-<br>twine, and rope-yarn.<br>Yarn of less than 1/2 mm. in<br>diameter shall be considered as<br>thread. |                 |                                |   |
| Plain:  |        |                |                                |   | 548  | Pieces cut-out for abacos (duti-<br>able according to the component tissue) ..   | —               | —                              |   |
| Up to 12 threads in a square of 5<br>millimetres side.....kilog.  | 900    | 60             |                                | Net.  | 549  | Saddle cloths ("carrinhos") of linen,<br>or of linen mixed with cotton ..kilog.  | 2400            | 60                             | Net.  |
| More than 12 and up to 24 threads<br>kilog.   | 2200   | 60             |                                | do.   | 550  | Corsets.....each   | 8000            | 60                             |   |
| Do. 24 do. 30 threads<br>kilog.   | 5000   | 60             |                                | do.   | 551  | Cravats, plain or embroidered.....dozen  | 4800            | 60                             |   |
| Do. 36 do. 48 threads<br>kilog.   | 9300   | 60             |                                | do.   | 552  | Bed sheets, counterpanes, pillow-cases,<br>towels, and napkins:<br>Embroidered, with lace, or open-<br>worked embroidery .....ad val.  | 60              |                                |   |
| Twilled, imitating sailcloth .. "   | 3000   | 60             |                                | do.   |      | Plain (duti-able according to the<br>component tissue with a surtax<br>of 10%) .....   | —               | —                              |   |
| Figured or damasked:  |        |                |                                |   | 553  | Sailcloth and half-sailcloth .....kilog.   | 1200            | 50                             | do.   |
| Suitable for wearing apparel ....   | 6000   | 60             |                                | do.   | 554  | Gloves, plain or embroidered doz, pairs  | 9000            | 60                             | do.   |
| Suitable for towels, and the like..   | 5400   | 60             |                                | do.   | 555  | Hose.....kilog.  | 1200            | 50                             | do.   |
| Plushy, for towels and counter-<br>panes.....kilog.   | 3600   | 60             |                                | do.   | 556  | Horse rugs, "xergas," and "baterinos"<br>of linen, with or without admixture<br>of wool or cotton:<br>Of coarse tissue called "xergas" ..  | 1800            | 60                             | do.   |
| Trimmed or waxed, for binding<br>books.....kilog.   | 800    | 50             |                                | do.   |      | Of any other tissue.....kilog.   | 3000            | 60                             | do.   |
| Note 60.—Tissues of linen and<br>hemp, or of linen and jute, will<br>also pay the above duties, accord-<br>ing to kind.   |        |                |                                |   |      | Note 64.—The foregoing rugs<br>must not be confounded with<br>covers for animals, which pay the<br>duty applicable to clothing of any<br>tissue.   |                 |                                |   |
| Bridles of linen, or of linen and cotton:   |        |                |                                |   | 557  | Maotelets, chemisettes and other articles<br>of fashion, of lace or of any other<br>tissue .....ad val.  | 60              |                                |   |
| Plain or with ornaments of common<br>metal.....each   | 2400   | 50             |                                | do.   | 558  | Stockings and socks (duti-able as stock-<br>ings and socks of cotton).....   | —               | —                              |   |
| Halters..... "  | 1200   | 50             |                                | do.   | 559  | Oilcloth:  |                 |                                |   |
| Note 61.—The provisions of<br>Note 6 are likewise applicable to<br>this number.   |        |                |                                |   |      | For covering floors.....kilog.   | 700             | 50                             | do.   |
| Ribbons ("caderços"), corals, braids and<br>tapes, with or without admixture of<br>cotton:  |        |                |                                |   |      | Of any other description .... "  | 1800            | 60                             | do.   |
| Coarse bands called "precinatas" for<br>girths and the like, exceeding 4<br>centimetres in width..... kilog.  | 1400   | 50             |                                | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                           | 560  | Nets of all kinds ..... "  | 5000            | 60                             | do.   |
| Not specially mentioned, including<br>wide bands for belts..... kilog.  | 2800   | 50             |                                | do.   | 561  | Lace of linen thread, or of linen thread<br>mixed with cotton or wool:<br>In patterns, for dresses, veils, and<br>other articles .....ad val.  | 60              |                                |   |
|   |        |                |                                |   |      | Not specially mentioned.....kilog.   | 54000           | 60                             | With the ex-<br>ception of<br>cardboard<br>boxes: gross.  |
|   |        |                |                                |   | 562  | Ready-made clothing:   |                 |                                |   |
|   |        |                |                                |   |      | Shirts:  |                 |                                |   |
|   |        |                |                                |   |      | Of "aniagem" or "creguela"<br>(thick cloths).....dozen   | 13000           | 60                             |   |
|   |        |                |                                |   |      | Of any other quality, plain or<br>with plaits.....dozen  | 52000           | 60                             |   |
|   |        |                |                                |   |      | Drawers..... "   | 24000           | 60                             |   |
|   |        |                |                                |   |      | Shirt collars..... "   | 3600            | 60                             |   |



## CLASS XVII.—FLAX, JUTE AND HEMP—RAW OR PREPARED—CON.

| Nos. | Goods.  | Duty, Reis. | Per-centage of duty. | Tare allowance.   |
|------|---|-------------|----------------------|---|
|      | Shirt bosoms, plain or with plaits, . . . . . kilog.  | 12000       | 60                   | Cases or boxes of cardboard or similar packages: gross. |
|      | Cuffs, . . . . . dozen pairs  | 5000        | 60                   |   |
|      | Not specially mentioned:  |             |                      |   |
|      | Of lace, . . . . . ad val.  | 60          |                      |   |
|      | Of any other tissue, . . . . . kilog.   | 12000       | 60                   | Net.  |
|      | Embroidered or trimmed, . . . . . ad val.   | 60          |                      |   |
|      | Note 65.—Collars and cuffs imported with shirts without collars and cuffs shall be dutiable separately.                         |             |                      |   |
| 563  | Bags: . . . . . each  | 3200        | 50                   |   |
|      | Travelling, . . . . . kilog.  | 800         | 60                   | do.   |
| 564  | Bands and insertions, printed or simply with plaits or frills, plain or damasked, hand or machine embroidered, . . . . . kilog. | 24000       | 60                   | With the exception of cardboard boxes: gross.           |
| 565  | Door and window shades, with or without rollers, . . . . . each   | 5000        | 60                   |   |
| 566  | Rags, salvage and waste cuttings kilog.   | 50          | 20                   | Bales: gross.   |

CLASS XVIII.  
SILK—RAW OR PREPARED.

|     |  |       |    |   |
|-----|--|-------|----|---|
| 567 | Cocoons, . . . . . kilog.  | 800   | 20 | Net.  |
| 568 | Silk, raw, . . . . . "   | 2600  | 20 | do.   |
| 569 | Flosssilk, . . . . . "   | 1600  | 20 | do.   |
| 570 | Yarn: . . . . .  |       |    |   |
|     | Unbleached, white or dyed, for looms: . . . . . kilog.                 | 4000  | 20 | Cases or boxes of cardboard, papers, or similar packages, including cardboard or wooden bobbins: gross. |
|     | In skeins, . . . . . kilog.  | 12000 | 20 | do.   |
|     | On bobbins, . . . . . "  | 4000  | 20 | do.   |
|     | Of floss silk, . . . . . "   | 2000  | 20 | do.   |
|     | Zephyr yarn, for embroidering (sewing silk or twist), . . . . . kilog. | 500   | 25 | do.   |
|     | In skeins, . . . . . kilog.  | 12000 | 20 | do.   |
|     | On bobbins, . . . . . "  | 4000  | 20 | do.   |

## TISSUES AND MANUFACTURES.

|     |  |       |    |   |
|-----|--|-------|----|---|
| 571 | Frogs, tassels, alides, "barbicochas" and similar articles, coris, tapes, braids, borders, galloons, frets, fringes, of silk, pure or mixed with other materials, . . . . . kilog.                         | 30000 | 60 | With the exception of cardboard boxes or cases: gross.  |
|     | Note 66.—Should the goods enumerated in the present number be only covered or mixed with a small quantity of silk, they shall be liable to the duties on the predominating material, with a surtax of 30%. |       |    |   |
| 572 | Shawls, military, of silk tissue of any kind: . . . . . kilog.   | 50000 | 60 | Net.  |
|     | Plain or with silk tassels, . . . . . kilog.   | 60000 | 60 | do.   |
| 573 | Bonnets and night caps, gloves and stockings, knitted or netted, purses and nets of twisted silk, of silk, pure or mixed with cotton or linen, or of any material covered with silk, . . . . . kilog.      | 50000 | 60 | do.   |
| 574 | Barege, tulles, gauze, crape ("fina"), "escomilha," and similar tissues: Plain or figured, with flowers and other ornaments imitating embroidery ("broche") . . . . . kilog.                               | 60000 | 60 | do.   |
| 575 | Bonnets and caps, plain or trimmed each  | 6000  | 60 | do.   |
| 576 | Buttons of silk, pure or mixed with another material, or of any material covered with pure or mixed silk kilog.  | 6000  | 60 | Cases or boxes of cardboard or similar packages: gross. |
| 577 | Brocades, "thanas," "telas," and other tissues suitable for ecclesiastical vestments and church ornaments: Figured or embroidered: With gold or silver ground: Fine, . . . . . kilog.                      | 60000 | 60 | Net.  |
|     | Semi-fine or imitation, . . . . . kilog.   | 30000 | 60 | do.   |
|     | With flowers or leaves single or connected with gold or silver, shaded or not: Fine, . . . . . kilog.  | 38000 | 60 | do.   |
|     | Semi-fine or imitation, . . . . . kilog.   | 20000 | 60 | do.   |
| 578 | Covers for pianos and the like, . . . . . kilog.   | 50000 | 60 | do.   |

| Nos. | Goods.  | Duty, Reis. | Per-centage of duty. | Tare allowance.   |
|------|---|-------------|----------------------|---|
| 579  | Shawls, covers ("mantas"), "palas," handkerchiefs and veils: Of lace, tulle, "escomilha," crape, etc., with or without admixture of other materials, plain or embroidered, . . . . . kilog. | 60000       | 60                   | Net.  |
|      | Of twisted silk or chenille, plain or embroidered, . . . . . kilo.  | 50000       | 60                   | do.   |
|      | Of tissues not specially mentioned: Plain, twilled or figured, . . . . . kilo.  | 41000       | 60                   | do.   |
|      | Embroidered, . . . . . ad val.  | 60          |                      |   |
| 580  | Hats: . . . . .   |             |                      |   |
|      | Of plush: . . . . .   |             |                      |   |
|      | Finished: Plain, . . . . . each   | 8400        | 60                   |   |
|      | With tassels, borders, feathers or other ornaments, . . . . . each  | 24000       | 60                   |   |
|      | On cardboard ("de pasta"), . . . . .  | 7000        | 60                   |   |
|      | Plain with borders of all kinds and with feathers, . . . . . each   | 12000       | 60                   |   |
|      | Round: Plain or with spring, . . . . .  | 7000        | 60                   |   |
|      | Trimmed, . . . . . ad val.  | 60          |                      |   |
|      | Of velvet or of any other tissue of silk, pure or mixed with any other material, plain or trimmed, . . . . .  | do.         | 60                   |   |
|      | Note 67.—The provisions of Note 51 are likewise applicable to the present number.   |             |                      |   |
| 581  | Belts, garters, and braces, plain or embroidered, . . . . . kilog.  | 30000       | 60                   | Cases or boxes of cardboard or similar packages: gross.   |
| 582  | Counterpanes and blankets of floss silk, pure, or with warp or woof of cotton, . . . . . kilog.   | 13000       | 60                   | Net.  |
| 583  | Covers and rosettes for parasols, . . . . .   | 50000       | 60                   | do.   |
| 584  | Pieces cut out for shoes (dutiable according to the component tissue), . . . . .  | —           | —                    |   |
| 585  | Corsets, . . . . . each   | 20000       | 60                   |   |
| 586  | Ribbons of tissue of any kind, silk, pure or mixed with any other material, and chenille with or without wire, . . . . . kilog.   | 30000       | 60                   | With the exception of cases or boxes of cardboard: gross. |
|      | Of whatever texture, of pure silk, animal or vegetable (dutiable as silk tissues)   |             |                      |   |
|      | NOTE.—Ribbons of mixed silk and cotton tissue containing up to 50 % of cotton are to pay 50 % less than those of pure silk.   |             |                      |   |
| 587  | Linings, edgings, and bands, stitched or not, for hats, of silk, pure or mixed with other materials, . . . . . kilog.   | 10000       | 60                   | With the exception of cardboard boxes: gross.             |
| 588  | Gauze of gummed silk, . . . . .   | 22000       | 60                   | Net.  |
| 589  | Cravats of silk, pure or mixed with other materials, of all kinds, for men or women, . . . . . kilog.   | 56000       | 60                   | do.   |
| 590  | Bows for shoes, of silk, pure or mixed with any other material, with or without buckles, . . . . . kilog.   | 30000       | 60                   | do.   |
| 591  | Plush: . . . . .  |             |                      |   |
|      | Black, of silk mixed with cotton, for hats, . . . . . kilog.  | 10800       | 60                   | do.   |
|      | Not specially mentioned: Of pure silk, . . . . .  | 50000       | 60                   | do.   |
|      | Of silk mixed with cotton, . . . . .  | 25000       | 60                   | do.   |
| 592  | Lace: . . . . .   |             |                      |   |
|      | Of silk, pure or mixed with any other material, . . . . . kilog.  | 72000       | 60                   | With the exception of cardboard boxes: gross.             |
|      | In patterns, for dresses, . . . . . ad val.   | 60          |                      |   |
| 593  | Ready-made clothing, mantles, dresses, chemisettes and similar articles: Of floss silk, . . . . . kilog.  | 30000       | 60                   | Net.  |
|      | Of lace, embroidered or trimmed, . . . . . ad val.  | 60          |                      |   |
|      | Not otherwise mentioned, (Dutiable according to the component tissue, with a surtax of 10%.) . . . . .  | —           | —                    |   |
| 594  | Small shoes or gaiter boots without soles, for children, plain, trimmed or embroidered, . . . . . pair  | 1200        | 60                   |   |
| 595  | Tissues not otherwise mentioned: Of floss silk: Unbleached, . . . . . kilog.  | 20000       | 60                   | do.   |
|      | Bleached, dyed, printed, figured and "broches", . . . . . kilog.  | 30000       | 60                   | do.   |
|      | Knitted, of silk, pure or mixed with any other material, with or without glass beads, . . . . . kilog.  | 42000       | 60                   | do.   |
|      | Not otherwise mentioned, plain, figured, damasked or with flowers   |             |                      |   |

|    | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   | Nos. |
|----|--|----------------|--------------------------------|--|------|
|    | and other velveted ornaments imitating embroidery ("brochets") ..<br>kilog.  | 56000          | 60                             | Net.   |      |
|    | Mixed ribbons, i.e., warp all silk and weft of any material or vice versa (distinguishable as silk ribbons with abatement of 50%.) ..<br>kilog.  |                | duty.                          |  |      |
|    | Bands and insertions of any kind of silk tissue, or of silk mixed with any other material, plain or embroidered, with or without lace, including plaits ("plissés") ..<br>kilog.   | 45000          | 60                             | With the exception of cardboard boxes: gross.                                    |      |
|    | Door and window shades, with or without rollers ..<br>kilog.   | 12000          | 60                             |  |      |
|    | Velvets, plain, figured, with flowers or other ornaments imitating embroidery ("brochets") ..<br>kilog.  | 50000          | 60                             | Net.   |      |
|    | Of pure silk ..<br>kilog.  | 25000          | 60                             | do.  |      |
|    | Of silk and cotton ..<br>kilog.  |                |                                |  |      |
|    | Note 68.—Articles enumerated in the present class, if ornamented with glass pearls and beads, and when not described in that state in the tariff, shall enjoy a rebate of 20%.   |                |                                |  |      |
|    | CLASS XIX.<br>PAPER AND MANUFACTURES THEREOF.  |                |                                |  |      |
|    | Albums for drawings, photographs and postage stamps:<br>With covers of wood or cardboard, bound in paper, cloth, leather or skin, plain or with ornaments of any kind other than of gold, silver, ivory, mother-of-pearl and tortoise-shell ..<br>kilog. | 3000           | 50                             | Cases or boxes of cardboard or similar packages: gross.                          |      |
|    | With covers of ivory, mother-of-pearl or tortoise-shell, do., do. ....<br>kilog.   | 12000          | 50                             | do.  |      |
|    | With covers of sandal-wood, Chinese lacquer, silk, velvet, and the like, do., do. ....<br>kilog.   | 5000           | 50                             | do.  |      |
|    | With ornaments of gold, silver, ivory, mother-of-pearl or tortoise-shell ..<br>ad val.   | 50             |                                |  |      |
|    | Note 69.—Albums containing prints, chromos or photographs, will pay a surtax of 50%.   |                |                                |  |      |
| 0  | Boxes and cases of pasteboard or pulp: Souffboxes, and the like. ....<br>kilog.  | 6000           | 50                             | do.  |      |
|    | Large, for hats, head ornaments and the like. ....<br>kilog.   | 1000           | 50                             | do.  |      |
|    | Small, for wafers, druggists, perfumers and the like. ....<br>kilog.   | 1500           | 50                             | do.  |      |
| 1  | Card or cardboard, white or coloured: In sheets ..<br>kilog.   | 300            | 50                             | Cases, 10% ; bales, 2% ; cases or boxes of cardboard or similar packages: gross. |      |
|    | Out for visiting cards, etc., plain or with gilt edges, with gilt borders or fillets, painted or embossed ..<br>kilog.   | 1000           | 50                             | do.  |      |
|    | Note 70.—Cards with names or advertisements shall be dutiable under No. 610.   |                |                                |  |      |
| 02 | Playing cards:<br>In packs ..<br>pack  | 1000           | 50                             |  |      |
|    | Of cardboard, not finished or in sheets for cutting out, coloured or simply printed ..<br>kilog.   | 10000          | 50                             | do.  |      |
| 03 | Hats and caps:<br>Plain, imitating straw, or covered with oilcloth, for soldiers .. each<br>Trimmed ..<br>kilog.   | 1600<br>5100   | 50<br>50                       |  |      |
| 04 | Prints, drawings and photographs:<br>For the study of anatomy, botany and other sciences, also of instruments and machines, or models for the arts and trades ..<br>kilog.   | 150            | 15                             | Cases or boxes of cardboard or similar packages: gross.                          |      |
|    | Pencil, water colour, and oil portraits, photographs, charcoal portraits, etc., ..<br>each   | 11200          | 50                             | do.  |      |
|    | For posters, advertisements, toys and the like. ....<br>kilog.   | 3000           | 50                             | do.  |      |
|    | On gelatine, or on oil or gelatinous paper, for windows, "glazing" and other systems ..<br>kilog.  | 1000<br>5000   | 50<br>50                       | do.  |      |
|    | Other of any description ..<br>kilog.  |                |                                |  |      |
|    | Note 71.—Prints imported with, and forming part of illustrated papers shall pay the same duties as the latter. Prints gilded on cardboard for posters and advertisements shall enjoy a rebate of 30%.  |                |                                |  |      |
| 05 | Blank books:<br>Of paper, plain, ruled or lined, for accounts, with or without printing ..<br>kilog.   | 4000           | 50                             | do.  |      |

|     | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   | Nos. |
|-----|--|----------------|--------------------------------|--|------|
|     | For copying letters, notes and memoirs, with or without printing ..<br>kilog.  | 2600           | 50                             | Cases or boxes of cardboard or similar packages: gross.                          |      |
| 606 | Printed or reading books, newspapers, periodicals and reviews:<br>Stitched, bound with cardboard, covered with paper, cloth, leather or skin, plain or with ornaments of any material other than gold, silver, ivory, mother-of-pearl and tortoise-shell ..<br>kilog.  | 150            | 15                             | Cases, 10% ; cases or boxes of cardboard or similar packages: gross.             |      |
|     | Stitched, or bound, with covers of ivory, mother-of-pearl or tortoise-shell, do., do. ....<br>kilog.   | 12000          | 50                             | do.  |      |
|     | Do., do. with covers of silk, velvet, composition or wood ..<br>kilog.   | 5000           | 50                             | do.  |      |
|     | Do., do. with ornaments of gold or silver ..<br>ad val.  | 50             |                                |  |      |
| 607 | Manuscripts of any description, bound, stitched or in loose sheets (1) ..<br>Free.   | —              |                                |  |      |
| 608 | Maps, hydrographic and similar charts, bound, stitched, or in loose sheets ..<br>kilog.  | 150            | 15                             | Cases, 10% ; bales, 2% ; cases or boxes of cardboard or similar packages: gross. |      |
| 609 | Music, stitched, bound or in loose sheets ..<br>kilog.   | 150            | 15                             | do.  |      |
| 610 | Printed or lithographed articles, invoices, notes, bills-of-lading, envelopes, account sales, circulars, prospectuses, visiting cards, travelling tickets, receipts, inscriptions, counterfoil books, labels, distiches, calendars, show cards, posters, and other similar goods, single or in sheets, gummed or not, on paper or cardboard, of any size or quality, loose, stitched or bound (2):<br>Of one colour ..<br>kilog. | 4000<br>7000   | 100<br>100                     | do.<br>do.   |      |
|     | Of two or more colours ..<br>kilog.  |                |                                |  |      |
|     | Note 72.—Printed wares, in loose sheets, shall enjoy a rebate of 30%, if gummed on cardboard. The preceding articles when abandoned and sold by auction, and when the offered price does not cover the duties, shall be withdrawn from the sale and destroyed.   |                |                                |  |      |
|     | Prospectuses, catalogues, posters and other similar articles, exclusively destined to advertise industrial products and imported for free distribution, shall be liable to the duties leviable on printed books whatever be the colour in which printed.   |                |                                |  |      |
| 611 | Cap and shako peaks of cardboard, plain or covered with leather or oilcloth, bordered or not with metal ..<br>kilog.   | 3200           | 50                             | do.  |      |
| 612 | Paper:<br>Pulp, of any quality, for the manufacture of paper ..<br>kilog.  | 10             | 10                             | do.  |      |
|     | For writing and drawing, of any quality, white or coloured ..<br>kilog.  | 350            | 50                             | do.  |      |
|     | Plaid, ruled ..<br>kilog.  |                |                                |  |      |
|     | With gilt edges, stamped, ruled for commercial purposes, bordered, or with fillets, painting, engraving, embossing and monograms ..<br>kilog.  | 1000           | 50                             | do.  |      |
|     | Printing paper:<br>(2) Plain or common for newspapers ..<br>kilog.   | 10             | 10                             | do.  |      |
|     | For unrolling ("de descearga"), on reels, to protect the printing of newspapers on rotary machines ..<br>kilog.  | 10<br>200      | 15<br>15                       | do.<br>do.   |      |
|     | Glazed, and all other qualities: Painted, stamped dyed or coloured, plain on one or both sides, figured or moroccoed, for binding, even designed or printed upon, for packing, confetti and other purposes, in sheets, bands or rolls ..<br>kilog.   | 500            | 50                             | do.  |      |

(1) These articles are free of the registration tax of 10 %.

(2) Under Budget-Law No. 2719, dated December 31, 1912, a duty of 150 reis per kilogramme on the percentage of 15 % shall be levied on prospectuses, posters, show cards, solely intended for advertising purposes and for free distribution; if provided with pictures they shall be dutiable under Tarif No. 604.

(3) Under Budget-Law No. 3446, of December 31, 1917, common paper for newspapers, weighing not more than 65 grammes per square metre, for the use of publishers of journals, also paper, *couche*, and the like, for printing illustrated papers, destined for the use of publishers of such papers are admitted free of duty.

## I. CLASS XIX.—PAPER AND MANUFACTURES THEREOF—continued.

| Nos. | Goods.   | Duty. Reis. | Per-centage of duty. | Tare allowance.  |
|------|--|-------------|----------------------|--|
|      | Gilt or silvered, real or imitation kilog.   | 1600        | 50                   | Cases, 10 % ;<br>bales, 2 % ;<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.     |
|      | Albumenized or chloridated, for photography ..... kilog.   | 2600        | 50                   | do.  |
|      | Blotting and filtering ..... kilog.  | 300         | 50                   | do.  |
|      | Common dark paper for packing, rough-surfaced on both sides, of any quality, ..... kilog.  | 300         | 50                   | do.  |
|      | The same, printed ..... kilog.   | 600         | 50                   | do.  |
|      | White or coloured, satiny or not, in pieces or in rolls, for prints, ..... kilog.  | 100         | 15                   | do.  |
|      | Lined with cloth, for any use, ..... kilog.  | 400         | 50                   | do.  |
|      | Tissue paper, white or coloured, for copying letter, unsized, and oiled, carbonized, Oriental, rice, Chinese, &c. table, &c. similar paper, ..... kilog.   | 600         | 50                   | do.  |
|      | Toilet paper ..... kilog.  | 300         | 50                   | do.  |
|      | For cigarettes and the like :  |             |                      |  |
|      | In sheets or rolls ..... kilog.  | 500         | 50                   | do.  |
|      | In booklets or tubes ("en mor-talhos") ..... kilog.  | 1300        | 50                   | do.  |
|      | Wall paper :   |             |                      |  |
|      | Painted, embossed :  |             |                      |  |
|      | Of any quality ..... kilog.  | 2600        | 50                   | do.  |
|      | Gilt, silvered or velveted .. kilog.   | 4000        | 50                   | do.  |
|      | Prims of cardboard, covered with cotton or cloth, gummed, for hats ..... kilog.  | 1000        | 50                   | do.  |
|      | Collars, cuffs and shirt fronts, with linings and side pieces for hats, with or without tissue of silk, ..... kilog.   | 800         | 50                   | do.  |
|      | Bags or cornets: without inscriptions (1) ..... kilog.   | 900         | 50                   | do.  |
|      | Bags or cornets: With inscriptions ..... kilog.  | 1200        | 50                   | do.  |
|      | Envelopes for letters ..... kilog.   | 900         | 50                   | do.  |
|      | Coated with imitation gold or silver, for the manufacture of flowers ..... kilog.  | 6000        | 50                   | do.  |
|      | In bands or ribbons :  |             |                      |  |
|      | For telegraphs ..... kilog.  | 300         | 50                   | do.  |
|      | Other of any description ..... kilog.  | 4000        | 50                   | do.  |
|      | Chinese lanterns, lamp-shades and the like ..... kilog.  | 2000        | 50                   | do.  |
|      | Cut or prepared in any other manner, for confectioners, with or without crackers or inscriptions of any kind, and the like ..... kilog.  | 4800        | 50                   | do.  |
|      | Serpentines and confetti ..... kilog.  | 1000        | 60                   | Cases, 10 % ;<br>sacks, gross ;<br>cases or<br>boxes of<br>cardboard<br>or similar pack-<br>ages: gross. |
| 13   | Cardboard  |             |                      |  |
|      | Varnished, for cap peaks and the like ..... kilog.   | 700         | 50                   | Same tare as<br>to No. 608.  |
|      | (Papelião) of leather cuttings or waste ..... kilog.   | 700         | 50                   | do.  |
|      | Not specially mentioned ..... kilog.   | 300         | 50                   | do.  |
| 14   | Portfolios:  |             |                      |  |
|      | Plain or covered with tissue, leather or oilcloth ..... kilog.   | 2000        | 50                   | Cases or boxes<br>of cardboard<br>or similar pack-<br>ages: gross.                                       |
|      | Covered with velvet or silk ..... kilog.   | 9000        | 50                   | do.  |
| 15   | All other articles of paper, cardboard or composition, not otherwise mentioned   |             |                      |  |
|      | Rubberoid ..... kilog.   | 100         | 50                   | do.  |
|      | Note 73.—Should articles enumerated in the present class be ornamented with ivory, mother-of-pearl, tortoise-shell, gold or silver, and when not specially mentioned in that state, they shall be dutiable at the rate of 50 % <i>ad valorem</i> . |             |                      |  |

## CLASS XX.

## STONES, EARTHS AND OTHER MINERALS.

## 16 Alabaster, marble, porphyry, jasper and similar stones:

## In the rough:

## In pieces, hewn or sawn

## In tiles and slabs, simply sawn

## In powder ..... kilog.

## Polished or manufactured:

## Tiles and slabs of any form or kind, for whatever use, square metre

## Articles not specially mentioned,....

| Nos. | Goods.   | Duty. Reis. | Per-centage of duty. | Tare allowance.   |
|------|--|-------------|----------------------|---|
|      | Note 74.—Slabs exceeding 10 centimetres in thickness shall, when rough, be considered as hewn or sawn pieces; when polished, they shall be dutiable as polished or manufactured articles.  |             |                      |   |
| 617  | Aminthus or asbestos:  |             |                      |   |
|      | Raw or prepared:   |             |                      |   |
|      | Unravell'd, carded, in fibres, wool or tow, and in powder, pure kilog.   | 900         | 20                   | Hogsheads or cases, 5 % ;<br>tins, sacks or iron barrels: gross.  |
|      | Articles and tissues :   |             |                      |   |
|      | Yarn, twisted, cord or string .. kilog.  | 940         | 20                   | do.   |
|      | Tissues, ribbons, packing and washers of tissue, combined or not with wire or a composition of rubber or tale ..... kilog.   | 1100        | 20                   | do.   |
|      | Paper and cardboard in sheets or cut in any form or shape, for whatever use, combined or not with rubber, wire, or in pulp with an admixture of another material ..... kilog.  | 500         | 20                   | do.   |
|      | Powder or fibre, mixed or not, with other material, for packing boilers, steam conducting pipes and for similar uses ..... kilog.  | 200         | 20                   | do.   |
|      | Lubricating cream ..... kilog.   | 330         | 20                   | do.   |
|      | Colours, in whatever manner prepared ..... kilog.  | 100         | 20                   | do.   |
|      | Ornaments and fittings of cardboard for roofs and walls ..... <i>ad val.</i>   | 20          |                      |   |
|      | Wearing apparel ..... kilog.   | 20          |                      |   |
|      | Articles not specially mentioned .. kilog.   | 20          |                      |   |
| 618  | Moulding clay and sand ..... kilog.  | 10          | 25                   | Hogsheads or cases, 5 % .   |
| 619  | Clay of all kinds, crude ..... kilog.  | 10          | 25                   | do.   |
| 620  | Manufactures of clay:  |             |                      |   |
|      | Apparatus and articles not specially mentioned, of any form or shape and for whatever use, plain, glazed or enamelled ..... kilog.   | 800         | 50                   | Hogsheads, 30 % ;<br>cases, 25 % ;<br>hampers or baskets, 20 % .  |
|      | Basins or sinks for kitchen use, washstands, urinals, water-closet basins, filters, conduits and syphons in reservoir shape and other similar sanitary articles of non-porous stoneware, plain, glazed or enamelled ..... kilog. | 150         | 30                   | Hogsheads or cases, 8 % .   |
|      | Pitchers, jars and similar receptacles of non-porous stoneware, plain, glazed or enamelled ..... kilog.  | 80          | 30                   | do.   |
|      | Conduits and pipes, straight, curved, and conduits and pipes of other kinds, for whatever use ..... kilog.   | 100         | 50                   | do.   |
|      | Jars, etc., of earthenware, for high-tension or bell accumulators, insulators in two or more pieces for electrical installations ..... kilog.  | 200         | 50                   | do.   |
|      | Figures, busts, statues, vases and other articles:   |             |                      |   |
|      | For table and household ornament ..... kilog.  | 2500        | 50                   | Hogsheads, 30 % ;<br>cases, 25 % ;<br>hampers or baskets, 20 % ;<br>cases or boxes of<br>cardboard or wood or simi-lar packages: gross. |
|      | For gardens and the like ..... kilog.  | 800         | 50                   | do.   |
|      | Crest tiles ("tambrequins"), fittings and all other ornaments not specially mentioned, for roofs, chimneys and walls ..... kilog.  | 170         | 50                   | do.   |
|      | Models and similar articles for the arts ..... kilog.  | 60          | 15                   | do.   |
|      | Pieces of all kinds not specially mentioned, for the construction of houses and shops ..... kilog.   | 40          | 50                   | do.   |
|      | Articles of fire-clay, not specially mentioned, of any form or shape, for stoves, reverberatory furnaces for smelting metals, sand and other minerals, ..... <i>ad val.</i>  | 13          |                      |   |
|      | Roofing tiles of all kinds, including ventilators and chimney tops:  |             |                      |   |
|      | Of clay, plain ..... hundred   | 8000        | 60                   |   |
|      | Of clay, glazed ..... kilog.   | 30000       | 50                   |   |
|      | Bricks:  |             |                      |   |
|      | Building, solid ..... thousand   | 25000       | 60                   |   |
|      | Do. hollow ..... kilog.  | 50000       | 50                   |   |

(1) Under Budget-Law No. 2719, dated December 31, 1912, waterproof paper bags for packing aggar and other agricultural produce shall pay 8 % *ad valorem*.



|   |                                    |                                |  | Nos. |  |   |                                |  |
|---|------------------------------------|--------------------------------|--|------|--|---|--------------------------------|--|
| Goods.  | Duty.<br>Reis.                     | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   |      | Goods.   | Duty.<br>Reis.                          | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   |
| Bricks, paving:<br>Of clay, plain ....square metre<br>Of clay, glazed (ceramic tiles) ..square metre<br>Of calcined clay and non-<br>porous stoneware, plain or<br>with mosaics ..square metre<br>Furnace or fire proof (1) thousand<br>Bath bricks .....kilog.   | 850<br>2000<br>5000<br>48000<br>60 | 50<br>40<br>50<br>50<br>50     |  |      | 631 Slate:<br>Unprepared, in slabs and for roofing<br>kilog.<br>In tiles .....square metre<br>Cut and in pencils or in writing<br>slates .....kilog.<br>In articles not specially mentioned..  |   |                                | Hogshheads or<br>cases, 5 %.<br>do.<br>ad cal. 50  |
| Bongles for Pasteur and other filters<br>Note 75.—Metal fittings, parts of<br>rubber and vessels of "louça"<br>(faience, porcelain, etc.) or glass,<br>imported with the bongles for<br>filters, shall be dutiable separately.<br>Vessels of earthenware with filters<br>of sand or charcoal shall be liable<br>to the duty leviable on apparatus<br>and articles not specially men-<br>tioned, of any form or shape. | Free.                              | —                              |  |      | 632 Flint stones:<br>Rough .....kilog.<br><br>Cut or prepared for fire-arms, and<br>other purposes .....kilog.   | 30<br>100                               | 50<br>50                       | Hogshheads or<br>cases, 5 %;<br>sacks: gross.<br>do.<br>Hogshheads or<br>cases, 10 %; small<br>cases or<br>boxes of<br>cardboard or<br>similar pack-<br>ages: gross. |
| Bitumens:<br>Solid:<br>Amber, jet, black or yellow succhu<br>kilog.   | 1600                               | 50                             | Hogshheads or<br>cases, 10 %;<br>casks or simi-<br>lar packages,<br>20 %.  |      | 634 Bloodstone, African and Tripoli stone<br>kilog.  | 800                                     | 50                             | do.  |
| Asphalt prepared for roads ..<br>Asphalt not specially mentioned<br>kilog.  | 10<br>100                          | 50<br>50                       | do.<br>do.   |      | 635 Granite and freestone:<br>Rough or hewn .....ad val.<br>Wrought:<br>Altar stones .....each<br>Millstones: Volcanic:<br>Up to 80 centimetres in diameter<br>each<br>Exceeding 80 centimetres in<br>diameter.....each<br>Other of all kinds, iron-hooped or<br>not .....each<br>Grindstones for garden imple-<br>ments .....kilog. | 30<br>700<br>1500<br>2500<br>5000<br>20 | 30<br>15<br>15<br>15<br>15     |  |
| Liquid, rectified or colourless..<br>Liquid asphalt .....<br>Coal tar, liquid, in paste or lumps<br>kilog.  | 1600<br>20<br>20                   | 50<br>30<br>50                 | do.<br>do.<br>Barrels or tins:<br>gross.   |      | Whetstones for knives and tools<br>kilog.<br>Whetstones, also grindstones ..<br>Filtering stones.....<br>Building, paving and similar stones<br>Articles not specially mentioned..   | 300<br>40<br>100<br>ad val. 15<br>do.   | 15<br>15<br>15<br>15           | do.<br>do.<br>do.<br>do.   |
| Armenian bole:<br>Ordinary or common .....<br>For gilding .....<br>Lime, in lumps or in powder .....  | 200<br>500<br>60                   | 50<br>50<br>50                 | Hogshheads or<br>cases, 5 %.<br>do.<br>Hogshheads or<br>cases, 10 %;<br>sacks: gross   |      | Note 77.—Stones imported with<br>mills shall be dutiable separately.   |   |                                |  |
| Carbons prepared for electricity ..<br>Roman and coke .....<br>Roman and Portland cement and the<br>like:<br>Raw or in powder (?) .....kilog.<br>In tiles, plain or coloured, so-called<br>"Lithoidos - mosaics," with or<br>without incrustations of marble<br>square metre  | 200<br>Free.<br>2200               | 50<br>—<br>60                  | do.<br>do.<br>do.  |      | 636 Lithographic stones:<br>Up to 30 centimetres in length, each<br>More than 30 and up to 60 centimetres<br>in length.....each<br>More than 60 and up to 90 centimetres<br>in length.....each<br>More than 90 centimetres in length<br>each   | 1000<br>2800<br>7200<br>12000           | 15<br>15<br>15<br>15           |  |
| Emery:<br>For whetting saws and cleaning<br>knives:<br>In stones or bricks .....kilog.  | 300                                | 30                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.  |      | Note 78.—Lithographic stones<br>imported after being partially<br>worked or entirely finished shall be<br>liable to a surtax of 50%.   |   |                                |  |
| In powder or sand ..<br>Grindstones for machines.....<br>Wares not specially mentioned..  | 500<br>300<br>300                  | 50<br>30<br>30                 | do.<br>do.<br>do.  |      | 637 Precious stones, raw or cut, such as<br>diamonds, emeralds, sapphires, rubies,<br>opals, topazes, amethysts, corallians,<br>onyxes, mosaics and stones not other-<br>wise mentioned .....  | ad val.                                 | 2                              |  |
| Note 76.—Grindstones imported<br>with machines shall be dutiable<br>separately.   |                                    |                                |  |      | 638 Filters of so-called Azores volcanic<br>stones .....each   | 5000                                    | 10                             |  |
| Ice .....kilog.   | 10                                 | 15                             | Net.   |      | 639 Plumbago, graphite or blacklead<br>(natural carburet of iron), in lumps or<br>powder.....kilog.  | 200                                     | 50                             | Hogshheads or<br>cases, 8 %;<br>sacks: gross.  |
| Gypsum:<br>In lumps or native sulphate of lime<br>(selenite) .....kilog.  | 20                                 | 20                             | Hogshheads or<br>cases, 10 %;<br>tins, 5 %;<br>sacks: gross.   |      | 640 Fluor spar .....<br>641 Talc:<br>Crude or in powder .....<br>Packing, covered with cotton, wool<br>or lincu.....kilog.   | 30<br>40<br>500                         | 25<br>50<br>50                 | do.<br>do.<br>do.  |
| In powder or calcined (plaster of<br>Paris) .....kilog.   | 60                                 | 50                             | do.  |      | 642 Earths:<br>Infusorial .....<br><br>Kaolin or china clay.....<br>Not specially mentioned, crude or<br>prepared.....   | 100<br>ad val. 15<br>do.                | 50<br>15<br>15                 | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.<br>do.   |
| Manufactures:<br>Models and similar articles for<br>the arts .....kilog.<br>Not specially mentioned .....   | 2000<br>2000                       | 15<br>50                       | do.<br>do.   |      | 643 All minerals not otherwise mentioned (1)<br>.....  |   |                                |  |
| Chalk:<br>In lumps .....<br><br>In powder or prepared.....<br>For tailors, for billiard cues, etc., ..  | 30<br>900                          | 15<br>50<br>50                 | Hogshheads or<br>large cases,<br>10 %; tins,<br>5 %; small<br>cases or boxes<br>of cardboard<br>or wood or<br>similar pack-<br>ages: gross.<br>do. |      | CLASS XXI.<br>"LOUÇA" (FAIENCE, PORCELAIN, ETC.) AND GLASSWARE.<br>"LOUÇA" (FAIENCE, PORCELAIN, ETC.).   |   |                                |  |
| Glass, spun:<br>Slag wool, silicate cotton, for<br>boilers .....kilog.  | 50                                 | 30                             | Hogshheads or<br>cases, 5 %;<br>sacks: gross.  |      | 644 Needle - cases, bracelets, earrings,<br>brooches, ornaments and similar<br>articles.....kilog.   | 12000                                   | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.  |
| Silicate boiler cloth .....   | 100                                | 15                             | do.  |      |  |   |                                |  |

1) Under Budget-Law No. 2719, dated December 31, 1912, special fire-  
bricks of large size, not specially mentioned, shall pay 64000 reis per  
usand on the percentage of 50 %.

2) Under Budget-Law No. 2719, dated December 31, 1912, the duty on  
man and Portland cement and the like shall be reduced by 25 %.

3) Under Budget-Law No. 2719, dated December 31, 1912, felspar and  
quartz shall pay 15 reis per kilogramme on the percentage of 25 %; cryolite  
shall pay 50 reis per kilogramme on the percentage of 25 %.

CLASS XXI.—"LOUÇA" (FAIENCE, PORCELAIN, ETC.) AND GLASSWARE.—continued.

| Nos. | Goods.   | Duty. Reis.                             | Per-centage of duty.             | Tare allowance.   | Nos. | Goods.  | Duty. Reis.                                   | Per-centage of duty.                   | Tare allowance. |
|------|--|---|----------------------------------|---|------|---|---|--|-----------------|
| 645  | Apparatus and pieces, of any shape or make, not otherwise mentioned :<br>Of "louça" (faience, porcelain, etc.)<br>No. 1 .....kilog.  | 1000                                    | 50                               | Hogsheds, 35% ; cases, 30% ; hampers, baskets or crates, 25%<br>do.<br>do.<br>do.<br>do.<br>do. |      | Of a thickness exceeding 3 and up to 8 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.       | 50<br>50<br>100<br>120<br>160<br>200<br>240   | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Do. do. No. 2 "  | 1200                                    | 50                               | do.   |      | Of a thickness exceeding 8 and up to 10 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.      | 80<br>50<br>160<br>240<br>320<br>400<br>500   | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Do. do. No. 3 "  | 1400                                    | 50                               | do.   |      | Polished, silvered :<br>Up to 3 millimetres in thickness :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec. | 60<br>50<br>150<br>200<br>240<br>300<br>400   | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Do. do. No. 4 "  | 1600                                    | 60                               | do.   |      | Of a thickness exceeding 3 and up to 8 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.       | 100<br>120<br>160<br>200<br>240<br>300<br>400 | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Do. do. No. 5 "  | 1800                                    | 60                               | do.   |      | Of a thickness exceeding 8 and up to 10 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.      | 140<br>200<br>280<br>320<br>400<br>500<br>700 | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Do. do. No. 6 "  | 2000                                    | 60                               | do.   |      | Of a thickness exceeding 3 and up to 8 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.       | 200<br>240<br>300<br>320<br>400<br>500<br>700 | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Note 79.—For descriptions of "louça" (faience, porcelain, etc.) Nos. 1, 2, 3, etc., see Note 87 at the end of present class.   |   |                                  |   |      | Of a thickness exceeding 8 and up to 10 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.      | 200<br>240<br>300<br>320<br>400<br>500<br>700 | 50<br>50<br>50<br>50<br>50<br>50<br>50 |                 |
|      | Insulators and other ceramic manufac- tures, combined or not, with copper fit- tings, for electrical installations kilog   | 1000                                    | 50                               |   |      |   |   |  |                 |
| 646  | Dutch tiles or flooring tiles.....sq. metre  | 2000                                    | 40                               |   |      |   |   |  |                 |
| 647  | Buttons .....kilog.  | 1300                                    | 50                               | Cases or boxes of cardboard or similar packages : gross.  |      |   |   |  |                 |
|      |  |   |                                  | do.   |      |   |   |  |                 |
| 648  | Futeral wro: tha .....   | 5000                                    | 50                               |   |      |   |   |  |                 |
| 649  | Vessels for elements, insulators, buttons for electric bells and all other articles of faience of all kinds, with or without copper parts, for electric installations kilog.   | 200                                     | 50                               | Net.  |      |   |   |  |                 |
|      | Note 80.—Iron brackets or supports imported with insulators and not attached thereto shall be dutiable separately.<br>Screws of iron or wood shall likewise be subject to duty.  |   |                                  |   |      |   |   |  |                 |
| 650  | Vases, flower-pots, scent bottles, statues, figures, images, medallions, statuettes, and other ornamental articles :<br>For table ornament :<br>Of "louça" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.   | 2500                                    | 50                               | Hogsheds, 45% ; cases, 40% ; hampers or baskets, 30%.   |      |   |   |  |                 |
|      | Of "louça" (faience, porcelain, etc.) Nos. 4, 5 and 6 .....kilog.  | 4000                                    | 60                               | do.   |      |   |   |  |                 |
|      | For gardens :<br>Of "louça" (faience, porcelain, etc.) Nos. 1, 2 and 3.....kilog.  | 500                                     | 50                               | do.   |      |   |   |  |                 |
|      | Of "louça" (faience, porcelain, etc.) Nos. 4, 5 and 6.....kilog.   | 2400                                    | 60                               | do.   |      |   |   |  |                 |
|      | Note 81.—This number does not include bell jars, globes, flowers and stands, belonging to vases and flower-pots ; these articles pay duty separately.  |   |                                  |   |      |   |   |  |                 |
|      | GLASSWARE.   |   |                                  |   |      |   |   |  |                 |
| 651  | Cullet, residues from glass manufactories and broken or useless wares .....  | Free.                                   | —                                |   |      |   |   |  |                 |
| 652  | Glass in the mass :<br>Conical or in tubes, for cutting, faceting or polishing.....kilog.  | 2400                                    | 50                               | Cases or boxes of cardboard or similar packages : gross.  |      |   |   |  |                 |
|      | Cut, faceted, and polished, or imita- tion precious stones .....kilog.   | 12000                                   | 50                               | do.   |      |   |   |  |                 |
| 653  | Powder .....   | 60                                      | 50                               | Sacks, gross.   |      |   |   |  |                 |
| 654  | Plates or sheets :<br>For windows, skylights and vessels :<br>White, plain, or fluted, opaque ("foscas"), emery-ground, or imitations thereof, with or with- out interior wire (wire glass) kilog.   | 200                                     | 50                               | Cases, ham- pers or bas- kets, 15%.   |      |   |   |  |                 |
|      | Coloured, figured or emery-ground, or imitations thereof (muslin glass) and fluted glass....kilog.   | 400                                     | 50                               | do.   |      |   |   |  |                 |
|      | Painted, representing pictures, set in any common metal.....kilog.   | 3200                                    | 50                               | do.   |      |   |   |  |                 |
|      | Shabs, thick, white or greenish .....kilog.  | 200                                     | 50                               | do.   |      |   |   |  |                 |
|      | Polished, or silvered :<br>Up to 3 millimetres in thickness :<br>Up to 10 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec. | 30<br>60<br>100<br>120<br>180<br>200    | 50<br>50<br>50<br>50<br>50<br>50 |   |      |   |   |  |                 |
|      | Of a thickness exceeding 8 and up to 10 millimetres :<br>Up to 20 sq. decimetres surface<br>sq. dec.<br>More than 20 and up to 40 sq. decimetres surface....sq. dec.<br>More than 40 and up to 60 sq. decimetres surface....sq. dec.<br>More than 60 and up to 80 sq. decimetres surface....sq. dec.<br>More than 80 and up to 100 sq. decimetres surface....sq. dec.<br>More than 100 sq. decimetres surface.....sq. dec.         | 200<br>280<br>420<br>560<br>700<br>1000 | 50<br>50<br>50<br>50<br>50<br>50 |   |      |   |   |  |                 |
|      | Note 82.—Levelled glass shall be liable to a surtax of 50%.  |   |                                  |   |      |   |   |  |                 |
|      | The surface of the above men- tioned glass whatever be its geo- metrical shape, shall always be considered as a rectangle, taking for a basis the longest and broadest continuous sides.   |   |                                  |   |      |   |   |  |                 |

## [TARIFF.]

| s.  | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   | Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                   |
|-----|--|----------------|--------------------------------|--|------|--|----------------|--------------------------------|--|
| 6   | Needle-cases, bracelets, earrings, brooches, ornaments and other similar articles: . . . . .kilog.   | 12000          | 50                             | Cases or boxes of cardboard or similar packages: gross.  | 664  | Roofing tiles of all kinds . . . . .kilog.   | 150            | 50                             | Hogsheads or cases, 20%; hampers or baskets, 10%.    |
| 7   | Buttons . . . . . " "  | 1300           | 50                             | do.  | 665  | Glassware not specially mentioned: Articles for table use, such as tumblers, glasses, decanters, fruit-dishes, plates, sugar basins, salt-cellars, mustard pots, cruet, spoons, knife rests and the like: Of glass No. 1 . . . . .kilog.   | 700            | 50                             | Hogsheads, 50%; cases, 45%; hampers or baskets, 35%. |
| 8   | Beads and Hughes: Of a satiny appearance, white or coloured, imitation pearls and the like, hollow ("dons") or fine, including "vidriho" . . . . .kilog.       | 6800           | 50                             | Hogsheads or large cases, 20%; small cases or boxes of cardboard or similar packages: gross.                             |      | Of glass No. 2 . . . . . " "   | 1200           | 50                             | do.  |
|     | Cut or cast, painted, enamelled, oxidized ("perfumados") and the like, including glass pendants ("missanga") . . . . .kilog.                                   | 2000           | 50                             | do.  |      | Articles intended for other uses, such as boxes or cases of all kinds, liquor flasks, water tumblers, tete-à-tete, ewers, basins and other necessities for lavatories; large vessels and bottles for pharmacies, pastry-cooks and confectioners, with wide neck, emery-ground or not; spittoons, sockets for chandeliers, bell jars, shades, globes, lamp chimneys, glass reflectors, lamps, night lamps ("lamparinas"), inkstands, paper weights, knobs for doors and windows, and similar articles: Of glass No. 1 . . . . .kilog.   | 1100           | 50                             | do.  |
| 9   | Wreaths and other funeral articles, ornamented or not . . . . .kilog.  | 5000           | 50                             | Cases or boxes of cardboard or similar packages: gross.  |      | Of glass No. 2 . . . . . " "   | 2000           | 50                             | do.  |
| 10  | Enamel: Fine, for jewellers . . . . . " "  | 8000           | 15                             | Net.   |      | Tubes for machines, graduated glasses, funnels, graduated or not; oil cups, drop-counters, siphons, retorts, balloons and similar articles for laboratories and pharmacies; vases for electrical batteries with or without lid of earthenware or glass; test glasses and the like . . . . .kilog.  | 400            | 30                             | do.  |
|     | Common, or cobalt, vitrified, for potters . . . . .kilog.  | 2500           | 15                             | do.  |      | Note 86.—The above duties include those on the fastenings, ferrules, ornaments and small chains, of metal, imported with the articles, attached to or combined with them, as well as those on all fittings and ornaments of wood forming part of the same.   |                |                                |  |
| 60  | Flasks for scents: vases and flower-pots, busts, figures and all other fancy and ornamental articles: Of glass No. 1 . . . . .kilog.                           | 2800           | 50                             | Hogsheads, 50%; large cases, 45%; hampers or baskets, 35%; small cases or boxes of cardboard or similar packages: gross. |      | Lamps with stands of iron, lead, zinc or any other similar metal shall enjoy a rebate of 30%.  |                |                                |  |
|     | Of glass No. 2 . . . . . " "   | 4000           | 60                             | do.  |      | Note 87.—The following shall be considered as "louca": Of No. 1.—White faience. Of No. 2.—Granite ware. Of No. 3.—Faience or granite ware with filets, edges or borders of whatever colour; Faience or granite ware, painted or printed; Faience or granite ware, copper-coloured and the like; Faience or granite ware enamelled: Black faience of all kinds; Japan china and the like; Faience or granite ware of all kinds, with gilding of any kind. Of No. 4.—White porcelain. Of No. 5.—White porcelain, with gilding of any kind. Porcelain, painted, printed or enamelled. Porcelain, painted, enamelled or printed, with gilding of any kind. Of No. 6.—Biscuit ware. |                |                                |  |
| 61  | Decanters, demijohns, pots and common bottles: Of common glass, dark, called black and the like: Without emery-ground stopper and neck . . . . .kilog.         | 150            | 50                             | Barrels, 40%; hampers, baskets or crates, 30%; wooden cases used for packing beer and wine: gross.                       |      | The following shall be considered as glass: Of No. 1.—Glass, plain or moulded and emery-ground or dilled glass. Of No. 2.—Glass, cut or wrought wholly or in part. Glass, coloured, opaque, painted, enamelled or gilt, shall be liable to a surtax of 50%.  |                |                                |  |
|     | With emery-ground stopper or neck . . . . .kilog.  | 200            | 50                             | do.  |      | Plain decanters, fruit-dishes and similar articles, of glass No. 1, with only cut cover knobs or tips, and stoppers, shall not be considered as of glass No. 2.  |                |                                |  |
|     | Of common glass, white, or of greenish or bluish colour: Without emery-ground stopper and neck . . . . .kilog.   | 300            | 50                             | do.  |      | When porcelain is glassware of different numbers is found in the same package, and when the interested party objects to the verification of the net weight of each kind, duty shall be levied as if all the goods belonged to the class subject to the highest duty  |                |                                |  |
|     | With emery-ground stopper or neck, or with lid of metal . . . . .kilog.  | 400            | 50                             | do.  |      |  |                |                                |  |
|     | Bottles or flasks, covered with straw, leather or cloth, with or without tin cups or glasses . . . . .kilog.   | 1300           | 50                             | do.  |      |  |                |                                |  |
|     | Demijohns covered with osiers or straw . . . . .kilog.   | 100            | 50                             | do.  |      |  |                |                                |  |
|     | Syphons or flasks with automatic stoppers, for aerated waters.kilog.   | 200            | 50                             | do.  |      |  |                |                                |  |
| 62  | Glass insulators for telegraph or telephone poles . . . . .kilog.  | 100            | 50                             | do.  |      |  |                |                                |  |
|     | Note 80 are likewise applicable to this number.  |                |                                |  |      |  |                |                                |  |
| 663 | Lustres, candleabra, candlesticks and chandeliers . . . . .kilog.  | 3200           | 50                             | Hogsheads or cases, 40%; hampers or baskets, 25%.  |      |  |                |                                |  |
|     | Note 85.—The duties on the pendants, globes, chains, arms, and other parts of lustres, etc., imported separately or in excess, are included in the above rate. |                |                                |  |      |  |                |                                |  |



| Nos. | Goods. | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|--------|----------------|--------------------------------|--------------------|
|------|--------|----------------|--------------------------------|--------------------|

## CLASS XXII.

## GOLD, SILVER AND PLATINUM.

|  |         |    |  |  |
|--|---------|----|--|--|
| 666 Gold:  |         |    |  |  |
| In bars, powder, ore, or in any form,<br>raw or in scrap (1).....  | Free.   | —  |  |  |
| In leaves, for gilding and dentistry<br>kilog.   | 45000   | 15 | Paper, cases or<br>boxes of card-<br>board or simi-<br>lar packages:<br>gross. |  |
| National or foreign coins (1).....   | Free.   | —  |  |  |
| Medals, and collections of archaeo-<br>logical or numismatic objects and<br>the like.....gramme  | 300     | 5  | Net.   |  |
| Jewellery:   |         |    |  |  |
| Set with diamonds, rubies,<br>sapphires, pearls, emeralds or<br>opals.....   | ad val. | 15 |  |  |
| Plain, of all kinds, or with<br>filigree, corals or finestones not<br>otherwise mentioned, or with<br>imitation stones.....gramme  | 400     | 10 | do.  |  |
| Pens, with or without diamond<br>points.....gramme   | 600     | 15 | do.  |  |
| All other articles not specially men-<br>tioned.....gramme   | 600     | 15 | do.  |  |
| 667 Silver:  |         |    |  |  |
| In bars, powder, ore, or in any form,<br>raw or in scrap (1).....  | Free.   | —  |  |  |
| In leaves, for silvering and dentistry<br>kilog.   | 12000   | 15 | Paper, cases or<br>boxes of card-<br>board or simi-<br>lar packages:<br>gross. |  |
| National or foreign coins (1).....   | Free.   | —  |  |  |
| Medals, and collections of archaeo-<br>logical or numismatic objects and<br>the like.....gramme  | 30      | 5  | Net.   |  |
| Fringes, galloons, braids and other<br>kinds of trimmings:<br>White or simply of silver.kilog.   | 25000   | 15 | With the ex-<br>ception of<br>cases or boxes<br>of cardboard:<br>gross.        |  |
| Gilt, galvanized or oxidized<br>("perfumadas").....kilog.  | 35000   | 15 | do.  |  |
| Epaulettes, tassels and similar<br>articles.....kilog.   | 42000   | 15 | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.            |  |
| Silversmiths' wares:   |         |    |  |  |
| Plain, figured, stamped, ename-<br>lled or set with imitation<br>stones, plain or gilt; also with<br>filigree:   |         |    |  |  |
| Plate for table, toilet and<br>similar purposes.....gramme   | 40      | 30 | Net.   |  |
| Jewellery, rings, bracelets,<br>ornaments and the like<br>gramme   | 30      | 15 | do.  |  |
| Of any kind, set with mosaics,<br>corals, pearls, precious stones,<br>and other ornaments.....   | ad val. | 15 |  |  |
| All other articles not specially<br>mentioned.....gramme   | 40      | 30 | do.  |  |
| 668 Platinum:  |         |    |  |  |
| Crude, in bars, sheets, wire, scrap,<br>powder or sponge.....gramme  | 80      | 15 | do.  |  |
| Wares of all kinds.....  | 300     | 15 | do.  |  |
| Note 88.—In the weight of<br>articles of this class is included<br>that of the accessories of said<br>articles, such as handles, feet, etc.,<br>when they are of ivory, mother-of-<br>pearl or tortoise-shell; this also<br>applies to handles, etc., of glass,<br>"louca" (faience, porcelain, etc.),<br>wood, horn and the like, when they<br>cannot be separated from the<br>articles in order that the respective<br>duties be levied thereon; in<br>this case, however, a rebate of<br>30% will be allowed. |         |    |  |  |
| Knives, forks and other similar<br>articles, with blades and other<br>accessories of iron, steel or any<br>other common metal shall also<br>enjoy a rebate of 30%; these<br>accessories being included in the<br>respective duties.  |         |    |  |  |
| The duties upon jewellery in-<br>clude those on the small common<br>cases in which it is imported.   |         |    |  |  |

(1) These articles are exempt from the registration tax of 10%.

| Nos. | Goods. | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|--------|----------------|--------------------------------|--------------------|
|------|--------|----------------|--------------------------------|--------------------|

## CLASS XXIII.

## COPPER AND ITS ALLOYS, RAW OR WROUGHT.

|   |        |    |   |  |
|---|--------|----|---|--|
| 669 Copper, smelted, cast, in filings, blooms,<br>bars, ingots, rods, etc. rolled in plates<br>or sheets, with or without alloys, kilog.  | 200    | 20 | Hogsheads<br>cases, 8%.   |  |
| MANUFACTURES.   |        |    |   |  |
| 670 Packing needles and similar articles.....<br>kilog.   | 8000   | 50 | Cases or box<br>of cardboa-<br>rd or simi-<br>lar packages:<br>gross. |  |
| 671 Utensils or table ware, trays, large and<br>small plates, liquor cases, cruet-<br>stands, spoons, forks and similar ar-<br>ticles for domestic use; basins, ewers<br>and other toilet necessities; candle-<br>holders, chandeliers, "serpentinas", candle-<br>sticks, inkstands, metalions, frames,<br>letter cases, vases and other fancy and<br>ornamental articles, of copper and<br>alloy of copper, including those com-<br>mercially known as Chaudes, Elix-<br>ten, electro-plate, alfenide, Rutil,<br>plated and like articles and articles<br>covered with fine metal ("casquinha"):<br>Plain.....kilog. | 4000   | 50 | do.   |  |
| Silvered or gilt, entirely or partially<br>kilog.   | 8000   | 50 | d.s.  |  |
| 672 Rings and half-rings, plain, for hand-<br>kilog.  | 1200   | 50 | do.   |  |
| 673 Cradles:  |        |    |   |  |
| Plain or simple.....each  | 16000  | 50 |   |  |
| With artistic work or ornamented<br>each  | 12000  | 50 |   |  |
| 674 Jewellery of all kinds, plain, varnished,<br>oxidized ("perfumada"), gilt or sil-<br>vered.....kilog.   | 12000  | 50 | do.   |  |
| Note 89.—This number includes<br>ornaments, rings, bracelets, watch-<br>chains, buttons not specially men-<br>tioned, garters, combs, belts and<br>all other ornamental articles, with<br>or without imitation stones, gilt,<br>silvered or oxidized ("perfu-<br>madas").   |        |    |   |  |
| 675 Buttons:  |        |    |   |  |
| With holes, for trousers.....kilog.   | 3000   | 50 | do.   |  |
| For blouses, uniforms or liveries:<br>Simply polished or varnished, plain<br>or with crests, numbers or ini-<br>tials.....kilog.  | 6000   | 50 | do.   |  |
| Gilt, silvered or oxidized ("perfu-<br>madas"), plain or with numbers,<br>initials or crests.....kilog.   | 12000  | 50 | do.   |  |
| 676 Cavesson for animals.....each   | 750    | 50 | do.   |  |
| 677 Padlocks:   |        |    |   |  |
| Plain or common.....kilog.  | 2400   | 50 | do.   |  |
| Pump, secret, letter and all other<br>kinds.....kilog.  | 6000   | 50 | do.   |  |
| 678 Chairs and stools:  |        |    |   |  |
| Plain or simple.....each  | 6000   | 50 |   |  |
| With artistic work or ornamented ..<br>each   | 12000  | 50 |   |  |
| Rocking, and chairs and stools not<br>otherwise mentioned.....each  | 24000  | 50 |   |  |
| 679 Bedsteads:  |        |    |   |  |
| Plain:  |        |    |   |  |
| Single.....   | 24000  | 50 |   |  |
| Double.....   | 40000  | 50 |   |  |
| Children's.....   | 17000  | 50 |   |  |
| With artistic work:   |        |    |   |  |
| Single.....   | 65000  | 50 |   |  |
| Double.....   | 110000 | 50 |   |  |
| Children's.....   | 15000  | 50 |   |  |
| Note 90.—The duties on bed-<br>steads include those leviable on<br>mattresses of iron, steel or copper<br>wire imported therewith. Bed-<br>steads measuring in width up to<br>1.10 metre, interior measurement,<br>shall be considered as single.   |        |    |   |  |
| 680 Bells, hawk-bells, cow-bells and mil-<br>bells:   |        |    |   |  |
| Common, for doors, clocks, animals<br>and the like, with or without<br>springs.....kilog.   | 1600   | 50 | Cases or box<br>of cardboa-<br>rd or simi-<br>lar packages:<br>gross. |  |
| Electric, with cases of wood, iron or<br>any other material, for whatever<br>use.....kilog.   | 4000   | 50 | do.   |  |
| Table or church:  |        |    |   |  |
| Plain or simply polished....  | 2600   | 50 | do.   |  |
| Worked or with ornaments, gilt,<br>silvered and the like.....kilog.   | 6500   | 50 | do.   |  |







| TARIFF.] |  |                |                                |   |      |   |                |                                |   |
|----------|--|----------------|--------------------------------|---|------|---|----------------|--------------------------------|---|
| Nos.     | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  | Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
| 36       | Spurs:<br>Large, known as Chilian and the like<br>dozen pairs  | 10000          | 50                             |   |      | Wares of all kinds not specially<br>mentioned:<br>Common or plain.....kilog.  | 1000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                                 |
|          | Not specially mentioned ..   | 6000           | 50                             |   |      |   |                |                                |   |
| 37       | Stirrups:<br>Filed, tinned or varnished ..   | 3000           | 60                             |   |      |   |                |                                |   |
|          | Polished:<br>With springs .....  | 20000          | 60                             |   |      | Painted or varnished, wholly or<br>in part, with or without orna-<br>ments of brass, copper, zinc or<br>other common metals.....kilog.  | 2000           | 50                             | do.   |
|          | Without springs ....   | 8000           | 60                             |   |      | Note 97.—Tinsmiths' and lamp-<br>makers' wares, not otherwise<br>mentioned, shall be dutiable ac-<br>cording to this number, and in<br>their weight is included that of<br>the handles, lids, fittings and other<br>accessories of wood, horn or other<br>similar materials, which form<br>part of the wares. |                |                                |   |
|          | For side-saddles, plain, or wholly or<br>partly covered .....  | 5000           | 60                             |   |      | 744 Shoemakers' lasts of cast iron, plain,<br>tinned or painted .....   | 250            | 50                             | Net.  |
|          | Known as shoe ("estribeiras" or<br>"cambas"), large or small ..  | 20000          | 60                             |   |      | 745 Bits and snaffles of all kinds, complete,<br>unfurnished or in parts, with or with-<br>out curb:  |                |                                |   |
|          |  |                |                                |   |      | Filed or tinned.....each  | 800            | 80                             |   |
|          |  |                |                                |   |      | Polished .....  | 1500           | 80                             |   |
|          |  |                |                                |   |      | Nickel, of wrought or cast iron,<br>filed or polished .....   | 1800           | 80                             |   |
|          |  |                |                                |   |      | Note 98.—Bits with simple orna-<br>ments or fittings of silvered metal<br>shall be liable to a surtax of 20 %.  |                |                                |   |
| 738      | Locks:<br>With a single turn, with or without<br>gudgeon .....   | 600            | 60                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.   |      | 746 Fire-steels ("fuzis").....kilog.  | 1300           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.                                 |
|          | With two turns, pump ("bomba"),<br>with secret ward or with latch,<br>do., do., and other locks not<br>specially mentioned .....   | 1500           | 50                             | do.   |      |   |                |                                |   |
| 739      | Hasps ("fechos pedreiros de metal") of<br>coarse iron and of all other kinds.....kilog.  | 400            | 50                             | do.   |      |   |                |                                |   |
| 740      | Wire:<br>Of any quality and thickness, plain<br>or galvanized, smooth or intended<br>for the manufacture of Paris tacks<br>kilog   | 100            | 50                             | Cases, 20 %;<br>hogsheads,<br>10 %; cases or<br>boxes of card-<br>board or simi-<br>lar packages,<br>including<br>bobbins or<br>boards on<br>which wound:<br>gross. |      |   |                |                                |   |
|          | Barbed and oval, of 18 x 16 and<br>19 x 17, including staples and<br>hooks, droppers of iron or steel,<br>for fences, and their stretchers or<br>winders .....   | 20             | 25                             | do.   |      | 747 Tables:<br>Plain .....  | 4000           | 50                             |   |
|          | Covered with paper, silk or cotton ..<br>kilog.  | 1200           | 50                             | do.   |      | Artistic or ornamented .....  | 8000           | 50                             |   |
|          | Manufactures:<br>Pins, plain or with heads of<br>glass or "louça" (faience,<br>porcelain, etc.), varnished or<br>galvanized .....  | 1600           | 50                             | do.   |      | 748 Springs for doors, gates, saddles and for<br>similar uses .....   | 700            | 50                             | do.   |
|          | Hooks and button-shafts<br>("prisos"), varnished or gal-<br>vanized .....  | 1000           | 50                             | do.   |      | 749 Screws:<br>With brass heads .....   | 1500           | 50                             | do.   |
|          | Corrage .....  | 200            | 50                             | do.   |      | Other of all kinds .....  | 600            | 50                             | do.   |
|          | Cages .....  | 2000           | 50                             | do.   |      | 750 Pens of all kinds .....   | 7000           | 50                             | do.   |
|          | Scaples, varnished or galvanized,<br>plain, or with heads of glass<br>or "louça" (faience, porcelain<br>etc.) .....  | 800            | 50                             | do.   |      | 751 Nails, tacks, pegs and rivets:<br>Plain .....   | 300            | 50                             | Hogsheads or<br>cases, 15 %;<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
|          | Grills, rat and mouse traps and<br>other similar wares .....   | 1000           | 50                             | do.   |      | With heads of brass or bone ..  | 700            | 50                             | do.   |
|          | Springs for sofas, chairs or<br>mattresses .....   | 1000           | 50                             | do.   |      | With heads of ivory .....   | 9000           | 50                             | do.   |
|          | Wire gauze:<br>In the piece, plain or double<br>kilog.   | 1200           | 50                             | do.   |      | Paris tacks .....   | 400            | 50                             | do.   |
|          | In pieces or sheets for ma-<br>chines for the treatment<br>of agricultural produce<br>kilog.   | 150            | 15                             | do.   |      | 752 Handles, latches and knobs for doors and<br>drawers, plain or with buttons of<br>brass, "louça" (faience, porcelain, etc.),<br>glass and crystal or any other kind<br>kilog.  | 2000           | 60                             | do.   |
|          | Netting for enclosures,<br>cages and similar uses<br>kilog.  | 500            | 50                             | do.   |      | 753 Rollers, blocks, pulleys and other similar<br>articles .....  | 700            | 50                             | Hogsheads or<br>cases, 10 %;<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
|          | Not specially mentioned ..   | 2000           | 50                             | do.   |      |   |                |                                |   |
| 741      | Buckles:<br>Of iron, plain, tinned or varnished<br>kilog.  | 700            | 60                             | Hogsheads or<br>cases, 8 %;<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.  |      | 754 Sofas:<br>Plain .....   | 6000           | 50                             |   |
|          | Of iron or steel, polished, for shoes,<br>belts, wearing apparel, or any<br>other use, covered or not with any<br>material, with or without teeth<br>kilog.  | 3000           | 60                             | do.   |      | With artistic work or ornaments ..  | 12000          | 50                             |   |
| 742      | Fire-grates of cast or hammered iron,<br>ovens and stoves, as well as their ac-<br>cessories, portable furnaces of cast<br>iron, square or round stoves, plain<br>tripod kettles and other similar<br>articles ..... | 300            | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.   |      | 755 Rails, weighting per lineal metre:<br>Up to 10 kilogs .....   | 50             | 15                             | Net.  |
|          |  |                |                                |   |      | More than 10 kilogs .....   | 15             | 15                             | do.   |
|          |  |                |                                |   |      | Spikes or bolts, chairs and screws<br>for use in connection with any<br>kind of rails, imported separately<br>kilog.  | 80             | 20                             | do.   |
|          |  |                |                                |   |      | Note 99.—Chairs, spikes, sleepers,<br>turn-tables and other accessories<br>imported with rails, shall be<br>dutiable as rails.  |                |                                |   |
|          |  |                |                                |   |      | 756 Pipes:<br>Plain or galvanized, for boilers,<br>water, gas and the like, straight<br>or curved, covered or not ..  | 100            | 30                             | do.   |
|          |  |                |                                |   |      | Enamelled .....   | 200            | 30                             | do.   |
|          |  |                |                                |   |      | 757 All other goods not specially mentioned:<br>Of cast iron:<br>Plain .....  | 300            | 50                             | Hogsheads or<br>cases, 10 %;<br>cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
|          |  |                |                                |   |      | Tinned, or galvanized with zinc<br>or any other common metal<br>kilog.  | 400            | 30                             | do.   |
|          |  |                |                                |   |      | Painted or varnished .....  | 600            | 50                             | do.   |
|          |  |                |                                |   |      | Enamelled .....   | 1000           | 50                             | do.   |
|          |  |                |                                |   |      | Gilt or silvered .....  |                |                                | do.   |
|          |  |                |                                |   |      | Of wrought iron:<br>Plain .....   | 400            | 50                             | do.   |

## CLASS XXV.—IRON AND STEEL—RAW OR WROUGHT—continued.

| Nos. | Goods.   | Duty, Reis. | Per-centage of duty. | Tare allowance.   |
|------|--|-------------|----------------------|---|
|      | Painted, varnished, tinned or galvanized with zinc or any other common metal . . . . .   | 600         | 50                   | Horseheads or cases, 10 % ; cases or boxes of cardboard or similar packages: gross. |
|      | Enamelled . . . . .  | 1200        | 50                   | do.   |
|      | Gilt or silvered . . . . .   | 1600        | 50                   | do.   |
|      | Kettles, chandeliers, snuffpans, Note.—Chandeliers and ice-cream freezers are subject to the above duties, unless manufactured of cast iron, tinned or galvanized with zinc or other common metal, in which case they are subject to a duty of 600 reis per kilogramme. (Circular of the Ministry of Finance No. 22, of June 5, 1912.) |             |                      |   |
|      | Packing materials, i.e. droppers, supports of all lengths and profiles, stretchers and winders, wedges, foundation plates, bolts, tools for their installation, plumb, galvanized or painted. . . . .  | 50          | 50                   | do.   |
|      | Pieces for the construction of buildings, warehouses, boats or small vessels, bridges, posts for telegraphs and telephones, and the like, fitted or not, excluding floors, windows, eashes, gutters, columns, and excluding further any articles which are not properly pieces for skeletons of buildings. . . . .                     | ad val.     | 20                   |   |
|      | Note.—Tug boats, launches and other vessels of less than 200 tons burden, imported for the traffic in ports pay 20 % <i>ad valorem</i> .   |             |                      |   |
|      | Note 100.—Articles included in this class, wholly or partly gilt or silvered, and not specially mentioned in that state, shall be liable to a surtax of 50 % ; those nickel-plated, 30 % ; and those galvanized with zinc or any other common metal, 20 % .  |             |                      |   |
|      | In assessing duty, no difference will be made between articles simply painted or varnished, not specially mentioned in that state, and plain articles.   |             |                      |   |
|      | When the articles and wares enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise shell, precious metals and stones, and when not specially mentioned in that state they shall be liable to a surtax of 30 % .   |             |                      |   |

## CLASS XXVI.

## METALLOIDS AND MISCELLANEOUS METALS.

|   |        |         |    |  |
|---|--------|---------|----|--|
| 758 Aluminium:  |        |         |    |  |
| Bars . . . . .  | kilog. | 500     | 50 | See No. 177.                                   |
| Sheets . . . . .  | "      | 1000    | 20 | do.  |
| Wire and powder . . . . .   | "      | 1500    | 25 | do.  |
| 759 Antimony or regulus of antimony . . . . .   | "      | 200     | 25 | do.  |
| 760 Arsenic . . . . .   | "      | 300     | 25 | do.  |
| 761 Bismuth . . . . .   | "      | 3200    | 20 | do.  |
| 762 Bromium . . . . .   | "      | 1500    | 25 | do.  |
| 763 Cadmium . . . . .   | "      | 6000    | 25 | do.  |
| 764 Sulphur (S):  |        |         |    |  |
| In sticks . . . . .   | "      | 10      | 20 | do.  |
| Washed or hydrate of sulphur and precipitated sulphur . . . . .                           | "      | 800     | 50 | do.  |
| Sublimate or flowers of sulphur . . . . .   | "      | 60      | 20 | do.  |
| 765 Iodine . . . . .  | "      | 6000    | 20 | do.  |
| 766 Metallic mercury or quicksilver . . . . .   | "      | 1000    | 20 | Iron flasks, 30 % ; all other packages, 10 % . |
| 767 Nickel, in cubes or sheets, for galvanizing and other purposes . . . . .              | kilog. | 1500    | 25 | See No. 177.                                   |
| 768 Phosphorus, white or red, in the mass or in sticks and amorphous phosphorus . . . . . | kilog. | 1200    | 20 | do.  |
| 769 Potassium . . . . .   | "      | 20000   | 25 | do.  |
| 770 Sodium . . . . .  | "      | 2500    | 25 | do.  |
| 771 All other metalloids and metals not specially mentioned . . . . .                     | "      | ad val. | 25 |  |

## CLASS XXVII.

## ARMS AND OTHER GUNSMITHS' WARES, AMMUNITION AND WAR MATERIALS.

|  |      |       |    |  |
|--|------|-------|----|--|
| 772 Blunderbusses, muskets, arquebuses and similar arms, with or without bayonets: |      |       |    |  |
| With iron barrels . . . . .  | each | 12000 | 60 |  |
| With bronze barrels . . . . .  | "    | 20000 | 60 |  |

| Nos.   | Goods. | Duty, Reia. | Per-centage of duty. | Tare allowance.   |
|--|--------|-------------|----------------------|---|
| 773 Scabbards for swords, foils, daggers, knives and bayonets:   |        |             |                      |   |
| Of leather and the like:   |        |             |                      |   |
| With tops or chapes of white or yellow metal . . . . .   | dozen  | 10000       | 60                   |   |
| Without tops or chapes . . . . .   | "      | 7000        | 60                   |   |
| Of iron, or of white or yellow metal . . . . .   | dozen  | 12000       | 60                   |   |
| 774 Bullets and balls:   |        |             |                      |   |
| Of iron . . . . .  | kilog. | 50          | 60                   | Hogsheds or cases, 5 % .  |
| Of lead and shot . . . . .   | "      | 300         | 80                   | do.   |
| 775 Bayonets, sword-bayonets and similar arms for rifles and for any other arms . . . . .                    | each   | 1200        | 60                   |   |
| Note 101.—Note 105 relating to scabbards is applicable to this number.                                       |        |             |                      |   |
| 776 Barrels:   |        |             |                      |   |
| For guns, blunderbusses, carbines and other arms . . . . .   | each   | 3000        | 60                   |   |
| For pistols of all kinds . . . . .   | "      | 1500        | 60                   |   |
| 777 Stocks:  |        |             |                      |   |
| For pistols . . . . .  | "      | 1000        | 60                   |   |
| For all other arms . . . . .   | "      | 1500        | 60                   |   |
| Note 102.—Stocks with locks shall, in addition, be liable to the duty stipulated in No. 782.                 |        |             |                      |   |
| 778 Swords:  |        |             |                      |   |
| With gilt hilt and scabbard, for general officers . . . . .  | each   | 20000       | 50                   |   |
| With gilt hilt, and partly gilt scabbard, for superior officers, naval officers, and other similar . . . . . | each   | 10000       | 50                   |   |
| With hilt and scabbard of white or yellow metal, or of steel, of whatever shape . . . . .                    | each   | 6000        | 50                   |   |
| With hilt of white or yellow metal, or of steel, and scabbard of leather, of whatever shape . . . . .        | each   | 5000        | 50                   |   |
| With hilt and scabbard of iron or leather, of whatever shape . . . . .                                       | each   | 3000        | 50                   |   |
| 779 Sabres:  |        |             |                      |   |
| Of iron or steel, for cavalry and fencing . . . . .  | each   | 4000        | 50                   |   |
| Of wood, for fencing . . . . .   | "      | 2000        | 50                   |   |
| 780 Guns and carbines:   |        |             |                      |   |
| Military, with or without bayonets or sword-bayonets, and with or without scabbards . . . . .                | each   | 8000        | 50                   |   |
| Sporting of all kinds:   |        |             |                      |   |
| Single-barrelled . . . . .   | "      | 5000        | 50                   |   |
| Double-barrelled . . . . .   | "      | 10000       | 50                   |   |
| 781 Percussion caps . . . . .  | kilog. | 4500        | 60                   | Cases or boxes of cardboard or sheet metal ("folha"), or similar packages: gross. |
| Cartridges, blank, primed or not:  |        |             |                      |   |
| Of cardboard . . . . .   | kilog. | 2000        | 50                   | do.   |
| Of copper . . . . .  | "      | 4000        | 50                   | do.   |
| Cartridges charged with shot or bullets . . . . .  | kilog. | 1000        | 50                   | do.   |
| 782 Locks:   |        |             |                      |   |
| For ordnance . . . . .   | each   | 6700        | 50                   |   |
| For muskets, carbines, pistols and similar arms . . . . .  | each   | 1700        | 50                   |   |
| 783 Foils and short swords:  |        |             |                      |   |
| For naval officers and the like:   |        |             |                      |   |
| With scabbards of leather or shagreen . . . . .  | each   | 6000        | 50                   |   |
| With scabbards of white metal, plain or gilt . . . . .   | each   | 12000       | 50                   |   |
| 784 Blades:  |        |             |                      |   |
| For swords, fancy foils and short swords . . . . .   | each   | 3700        | 50                   |   |
| For sabres, ordinary foils and arms not specially mentioned . . . . .  | each   | 1400        | 50                   |   |
| 785 Lances or pikes, with or without staffs . . . . .  | each   | 4000        | 50                   |   |
| 786 Scratch brushes ("marrelinhos") and wad extractors for guns . . . . .                                    | kilog. | 2000        | 50                   | Cases or boxes of cardboard or similar packages: gross.                           |
| 787 Nipples for fire-arms . . . . .  | "      | 4500        | 50                   | This or boxes of cardboard, or wood or similar packages: gross.                   |
| 788 Pistols:   |        |             |                      |   |
| Pocket, cavalry, holster and all other similar kinds:  |        |             |                      |   |
| Single-barrelled . . . . .   | pair   | 4800        | 50                   |   |
| Double-barrelled . . . . .   | "      | 13000       | 50                   |   |
| Revolvers of all kinds, per chamber . . . . .  | "      | 1000        | 50                   |   |
| 789 Gunpowder of all kinds . . . . .   | kilog. | 1300        | 50                   | Hogsheds or cases, 15 % ; tins or cases of cardboard: gross.                      |

(1) Under Budget-Law No. 2719, dated December 31, 1912, sulphur sticks shall pay 5 reis per kilogramme, on the percentage of 10 % .

| Goods.  | Duty.<br>Reis. | Per-centage<br>of<br>duty. | Tare<br>of<br>allowance.  |
|---|----------------|----------------------------|---|
| 0 Hilt for swords and foils:  |                |                            |   |
| Gilt or ornamented.....each   | 2400           | 50                         |   |
| Plain .....   | 1200           | 50                         |   |
| 1 Arms, gunsmith's wares, ammunition<br>and war materials, other of all kinds,<br>not otherwise mentioned .....   | ad val.        | 60                         |   |
| <i>Note 103.—Should the articles enumerated in the present class be ornamented or inlaid with ivory mother-of-pearl or tortoise-shell, they shall be liable to a surtax of 30 %. Those with trimmings of gold or silver shall be dutiable at the rate of 60 % ad valorem.</i> |                |                            |   |
| <b>CLASS XXVIII.</b>  |                |                            |   |
| <b>CUTLERY.</b>   |                |                            |   |
| 92 Pocket-knives:   |                |                            |   |
| Pen, fruit and similar knives, with<br>or without springs or other acces-<br>sories, such as nail-scissors, cork-<br>screws or punches:   |                |                            |   |
| With handles of bone, wood,<br>horn or common metal.....dozen   | 2400           | 50                         |   |
| With handles of ivory, mother-<br>of-pearl or tortoise-shell.....doz.   | 12000          | 50                         |   |
| For cutting or pruning trees,<br>braoches and the like .....dozen   | 5000           | 50                         |   |
| With accessories or instruments for<br>veterinary surgeons, or for<br>travelling:   |                |                            |   |
| With handles of bone, wood,<br>horn or common metal.....dozen   | 8000           | 50                         |   |
| With handles of ivory, mother-<br>of-pearl or tortoise-shell.....dozen  | 26000          | 50                         |   |
| <i>Note 104.—Pocket-knives with<br/>handles not exceeding 4 centi-<br/>metres in length will be dutiable as<br/>pen-knives, with a rebate of 50 %.</i>  |                |                            |   |
| 793 Table knives:   |                |                            |   |
| With handles of bone, wood, horn,<br>iron and the like:   |                |                            |   |
| Table and dessert knives.....dozen  | 1400           | 50                         |   |
| Carving knives .....each  | 700            | 50                         |   |
| With handles of ivory, mother-of-<br>pearl, tortoise-shell or white metal,<br>silvered or not and the like:   |                |                            |   |
| Table and dessert knives.....dozen  | 7000           | 50                         |   |
| Carving knives .....each  | 3000           | 50                         |   |
| Without handles:  |                |                            |   |
| Table and dessert knives.....dozen  | 1000           | 50                         |   |
| Carving knives.....each   | 400            | 50                         |   |
| Knives for shoemakers, saddlers,<br>cooks and the like, with or with-<br>out common handles .....kilog.   | 900            | 50                         | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross. |
| Pointed, for butchers, hunting,<br>travelling and the like:   |                |                            |   |
| With handles of bone, wood,<br>horn, iron and the like.....kilog.   | 1000           | 50                         | do.   |
| With handles of ivory, mother-<br>of-pearl, tortoise-shell, white<br>metal and the like .....kilog.   | 5000           | 50                         | do.   |
| <i>Note 105.—Forks will pay half<br/>the duties on knives, whether im-<br/>ported with the knives or<br/>separately.</i>  |                |                            |   |
| Knives with sheaths of leather,<br>cardboard or common metal, and<br>those with handles or sheaths of<br>galvanized metal, shall, in the first<br>case, be liable to a surtax of<br>40 %, and in the second case, to a<br>surtax of 60 %.                                     |                |                            |   |
| Sheaths must be imported in the<br>same package as the corresponding<br>knives, and in equal number; it<br>is not necessary, however, that the<br>knives be inclosed in their respec-<br>tive sheaths.  |                |                            |   |
| 794 Razors of all kinds:  |                |                            |   |
| With handles of bone, wood, horn or<br>common metal .....dozen  | 4000           | 50                         |   |
| With handles of ivory, mother-of-<br>pearl or tortoise-shell .....dozen   | 26000          | 50                         |   |
| Gillette's and similar razor blades ..  | 800            | 50                         |   |
| <i>Note 106.—Razors with more<br/>than one blade shall, for each<br/>blade in excess, be liable to a sur-<br/>tax of 50 %.</i>  |                |                            |   |
| 795 Office erasers:   |                |                            |   |
| With handles of bone, wood, horn or<br>common metal .....dozen  | 2400           | 50                         |   |
| With handles of ivory, mother-of-<br>pearl or tortoise-shell .....dozen   | 20000          | 50                         |   |
| 796 Outlasses, cleavers, etc., with or with-<br>out guards .....kilog.  | 1000           | 50                         | do.   |
| <i>Note 107.—The provisions of<br/><i>Note 105</i> relating to sheaths are<br/>applicable to this number.</i>   |                |                            |   |

Nos.      Goods.      Duty.      Per-centage      Tare  
              Reis.      of      allowance.  
              duty.

797 Scissors:      For tailors, nails and the like:      Up to 16 centimetres in length      dozen      3000      50      More than 16 centimetres in length .....dozen      8000      50      Shears:      Small, for cutting flowers or pruning .....dozen      10000      50      Large, with handles of wood and the like, for lopping .....dozen      15000      50      Various:      Clippers for hairdressers .....dozen      20000      50      With or without springs, for clipping animals .....dozen      6000      50      For cutting metal ..... "      10000      50      Not otherwise mentioned ..... ad val.      50      *Note 108.—Kovacs, razors, scissors and other articles of this class, ornamented or fitted with gold or silver, shall be liable to double the respective duties: those with handles of the said metals will be dutiable as if they were of gold or silver, and those ornamented with ivory, mother-of-pearl or tortoise-shell, not enumerated in that state, shall pay a surtax of 30 %.*      CLASS XXIX.      WATCHES, CLOCKS, WORKS, ETC.      798 Keys of copper and its alloys, or of iron and steel:      For watches .....kilog.      9600      50      Cases or boxes of cardboard or similar packages: gross.      do.      For wall or table clocks ..... "      2000      50      799 Alarm clocks, small, of white or yellow metal, round or square .....each      2000      50      800 Hoods, escapements, spiral springs, chains, dial-plates, pendulums, wheels and other separate parts of works:      For watches .....kilog.      20000      50      do      For wall or table clocks and for musical boxes, with the exception of cylinders and combs .....kilog.      4000      50      do.      801 Watches and clocks:      Watches:      With simple works:      Of gold .....each      10000      20      Of silver, plain or gilt or oxidized .....each      4000      20      Of copper, plated with gold .....each      4000      20      Of any other metal .... "      2000      20      Chronographs, chronometers, repeaters, watches with independent seconds and the like:      Of gold .....each      30000      20      Of silver, plain or gilt or oxidized .....each      8000      20      Of copper, plated with gold .....each      8000      20      Of other metals ..... "      ad val.      20      Set with precious stones ..... "      4000      20      Wall and table clocks, with wooden case, the largest size of which measures:      Up to 65 centimetres .....each      5000      50      More than 65 and up to 100 centimetres .....each      6000      50      More than 100 centimetres.. "      8000      50      Mantel clocks:      With wooden case, the largest size of which measures:      Up to 65 centimetres .....each      4000      50      More than 65 centimetres .....each      6000      50      With case of bronze or of bronzed or gilt metal, marble, alabaster etc. ......... ad val      50      Marine chronometers, suspended .....each      70000      50      Common, suspended and without pendulum, for vessels .....each      3000      50      Not specially mentioned ..... ad val.      50      *Note 109.—In measuring wall and mantel clocks, the ornaments on the cases need not be taken into account.*      802 Watch and clock glasses .....kilog.      5000      50      Net.      *Note 110.—Silver watches with gold ornaments or vice versa, and gold watches with ornaments of any other metal, shall, as regards the payment of duty, be considered as of gold.*      Clocks and watches, new, unfinished, cases without works, and works without cases, shall be dutiable as finished and complete clocks and watches, and the works shall be considered as destined for

TABLE 22+



## CLASS XXIX.—WATCHES, CLOCKS, WORKS, &amp;c.—continued.

| Nos.  | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|---|---|----------------|--------------------------------|---|
|   | clocks or watches subject to the highest duty.  |                |                                |   |
|   | The above duties include those on the small common boxes in which the clocks and watches are imported.  |                |                                |   |
| CLASS XXX.  |   |                |                                |   |
| CARRIAGES AND OTHER VEHICLES.   |   |                |                                |   |
| 803   | Carriages, cabs, calashes, broughams, coaches, mail-coaches, omnibuses, diligences and similar vehicles (1):  |                |                                |   |
|   | Four-wheeled .....  | ad val.        | 7                              |   |
|   | Two-wheeled .....   | "              | 7                              |   |
| 804   | Carriages, cabs, broughams, coaches, mail-coaches, omnibuses, diligences and similar vehicles, in skeleton:   |                |                                |   |
|   | Four-wheeled .....  | 800            | 30                             | Net.  |
|   | Two-wheeled .....   | 500            | 30                             | do.   |
|   | Note 111.—By skeleton carriages are understood carriages which, though complete, have not, either inside or outside, been trimmed or upholstered. Shell bodies of wood, untrimmed, imported separately, shall be liable to half the duties. |                |                                |   |
| 805   | Wagons and other railway carriages for the conveyance of passengers and goods, and accessories for same .....   | ad val.        | 30                             |   |
| 806   | Wagons, drays and carts, of all kinds, for carrying goods (1):  | "              | 5                              |   |
|   | Automobiles (cars or boats) for industrial purposes or for the conveyance of materials and goods (1) .....  | "              | 5                              |   |
|   | Automobiles for the conveyance of passengers (1) .....  | "              | 7                              |   |
|   | Automobiles burning pure, carburetted or denatured alcohol (1) .....  | "              | 5                              |   |
| 807   | Axle-trees, forks, buffers, frames, springs, naves and other articles of iron, for carriages .....  | 400            | 50                             | do.   |
| 808   | Accessories of plated tin, for carriage fittings .....  | 1500           | 60                             | do.   |
| 809   | Wheels, poles, spokes, naves, tyres, shafts, fitchels and all other parts of carriages, plain, painted or varnished:  |                |                                |   |
|   | Of wood .....   | 650            | 60                             | do.   |
|   | Of wood and iron .....  | 450            | 60                             | do.   |
| 810   | All other parts and articles for carriages, wagons and carts, not specially mentioned .....   | ad val.        | 60                             |   |
|   | Automobile chassis or mounted or not, front or back wheels complete, including motor and accessories, rough, but not including the bodies .....   | "              | 5                              |   |
|   | Pneumatic tyres and inner tubes for automobiles and other vehicles:   |                |                                |   |
|   | Made of Brazilian rubber (fine Para) .....  | "              | 5                              |   |
|   | Made of other rubber .....  | "              | 50                             |   |
| CLASS XXXI.   |   |                |                                |   |
| MATHEMATICAL, PHYSICAL, CHEMICAL AND OPTICAL INSTRUMENTS AND APPARATUS. |   |                |                                |   |
| 811   | Agates for magnetic compasses .....   | 1200           | 15                             |   |
| 812   | Alcoholometers (Gay-Lussac's and similar):  |                |                                |   |
|   | Of glass .....  | 4800           | 15                             |   |
|   | Of metal .....  | 1600           | 15                             |   |
| 813   | Alidades:   |                |                                |   |
|   | Of metal with pinule .....  | 3000           | 15                             |   |
|   | Of metal with telescope, level, circle or semi-circle .....   | 10000          | 15                             |   |
| 814   | Hour glasses:   |                |                                |   |
|   | Of wood .....   | 2000           | 15                             |   |
|   | Of metal .....  | 6000           | 15                             |   |
| 815   | Anemometers, Combes' and other, for measuring the velocity of the wind .....  | 5000           | 15                             |   |
| 816   | Anemographs or anemometers and dial weather-cocks .....   | 80000          | 15                             |   |
| 817   | Electric-galvanic or electro-magnetic rings, collars and chains .....   | 16000          | 15                             | Cases or boxes of cardboard or similar packages: gross. |
| 818   | Apparatus:  |                |                                |   |
|   | Gasometer:  |                |                                |   |
|   | Briet's and similar .....   | 4000           | 50                             |   |
|   | Loth's and similar .....  | 1200           | 50                             |   |
|   | Not specially mentioned .....   | ad val.        | 15                             |   |
| 819   | Aerometers, acid gauges, liquor gauges, syrup gauges and other similar instruments:   |                |                                |   |
|   | Of glass .....  | 2400           | 15                             |   |
|   | Of metal .....  | 1000           | 15                             |   |
| 820   | Barometers of every kind .....  | 8000           | 15                             |   |
| 821   | Ships' logs of metal .....  | 6000           | 15                             |   |
| 822   | Magnetic needles for compasses .....  | 400            | 15                             |   |
| 823   | Compasses:  |                |                                |   |
|   | Small, plain or with meridian lines, watch shape or with dial-plate and declinations for plane-tables, each   | 1200           | 15                             |   |

(1) Under Budget-Law No. 2719, dated December 31, 1912, the duties leviable on automobiles shall be the same as those charged on carriages drawn by animals and intended for the conveyance of passengers and goods (Tariff Nos. 805 and 806).

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|------|--|----------------|--------------------------------|---|
|      | Geological, with metal case and prismatic compasses (Captain Kater's, Bournier's and the like), each                     | 4000           | 15                             |   |
|      | For land surveying, large, with metal or wooden cases:   |                |                                |   |
|      | Plain .....  | 4000           | 15                             |   |
|      | With telescope and level .....   | 7000           | 15                             |   |
|      | With telescope, level and semi-circle .....  | 8000           | 15                             |   |
|      | "Tranche-montagne" with mounting of wood or metal, with circle or semi-circle .....                                      | 32000          | 15                             |   |
|      | For ships, and compasses not otherwise mentioned .....   | ad val.        | 15                             |   |
| 824  | Surveyor's chains of iron, plain, galvanized or varnished .....  | 300            | 15                             | Cases or boxes of cardboard or similar packages: gross. |
| 825  | Camera:  |                |                                |   |
|      | Lucida, with prisms and lenses, fitted in tubes or in wooden boxes, lenses and mirrors .....                             | 4000           | 15                             |   |
|      | Obscure, with prisms, stands and curtains, for landscapes and portraits .....  | 12000          | 15                             |   |
| 826  | Compass pens ("chapelets") of metal with agates .....  | 6000           | 15                             |   |
| 827  | Geodesical or reflection circles .....   | 40000          | 15                             |   |
| 828  | Mathematical compasses:  |                |                                |   |
|      | Verge's, elliptical and reduction, of one-fourth circle .....  | 2000           | 15                             |   |
|      | Plain .....  | 3000           | 15                             |   |
| 829  | Volta's condensers .....   | 5000           | 15                             |   |
| 830  | Thread counters .....  | 2000           | 15                             |   |
| 831  | Pedometers and second counters .....   | 1600           | 15                             |   |
| 832  | Daguerreotype or photographic apparatus .....  | ad val.        | 15                             |   |
| 833  | Graduated scales, measures and other similar articles:   |                |                                |   |
|      | Of bone, horn, wood or metal .....   | 300            | 15                             |   |
|      | Of ivory .....   | 1000           | 15                             |   |
|      | Of boxwood or metal, for stereometric purposes .....   | 3000           | 15                             |   |
| 834  | Squares for surveyors:   |                |                                |   |
|      | Octagonal or round, with or without compass .....  | 1500           | 15                             |   |
|      | Graduated in the centre, with or without compass .....   | 3000           | 15                             |   |
|      | Not specially mentioned .....  | 6600           | 15                             |   |
| 835  | Cases or boxes with drawing-pens, compasses, protractors or with mathematical instruments and the like:                  |                |                                |   |
|      | Containing up to 12 pieces .....   | 1600           | 15                             |   |
|      | More than 12 and up to 18 pieces .....   | 2400           | 15                             |   |
|      | More than 18 and up to 24 pieces .....   | 5000           | 15                             |   |
|      | More than 24 pieces .....  | 10000          | 15                             |   |
|      | With mineralogical necessities or accessories, small .....   | 10000          | 15                             |   |
|      | The same, large, and Platine's complete cases .....  | 48000          | 15                             |   |
|      | Not specially mentioned .....  | ad val.        | 15                             |   |
| 836  | Syphon bottles or vessels .....  | 1000           | 15                             |   |
| 837  | Geographical globes:   |                |                                |   |
|      | Up to 20 centimetres in diameter .....   | 1500           | 15                             |   |
|      | More than 20 and up to 40 centimetres in diameter .....  | 4600           | 15                             |   |
|      | More than 40 and up to 60 centimetres in diameter .....  | 12000          | 15                             |   |
|      | More than 60 centimetres in diameter .....   | 20000          | 15                             |   |
| 838  | Graphometers:  |                |                                |   |
|      | With pinule and compass .....  | 3000           | 15                             |   |
|      | With telescope, pinule and compass .....   | 8000           | 15                             |   |
|      | Not specially mentioned .....  | ad val.        | 15                             |   |
| 839  | Gravimeters .....  | 8000           | 15                             |   |
| 840  | Artificial horizons:   |                |                                |   |
|      | Of glass, with level .....   | 3000           | 15                             |   |
|      | Of metal, with mercury .....   | 8000           | 15                             |   |
| 841  | Hygrometers:   |                |                                |   |
|      | Common, with figures or hair, mounted on cardboard or wood .....   | 500            | 15                             |   |
|      | Of metal, with hair .....  | 2000           | 15                             |   |
|      | Daniel's and Mounier's .....   | 4000           | 15                             |   |
|      | Allward's, Crova's and Regnault's .....  | 12000          | 15                             |   |
| 842  | Hypometers .....   | 8000           | 15                             |   |
| 843  | Magnets, artificial, of all kinds .....  | 2000           | 15                             | Cases or boxes of cardboard or similar packages: gross. |
| 844  | Kalidoscopes .....   | 6000           | 50                             |   |
| 845  | Magic lanterns and dissolving view apparatus:  |                |                                |   |
|      | Common .....   | 4000           | 50                             |   |
|      | With stands, on wheels and reflectors .....  | 20000          | 50                             |   |
|      | Do. with megascopic apparatus .....  | 50000          | 50                             |   |
|      | Note 112.—Small common magic lanterns and dissolving view apparatus for the amusement of children, are dutiable as toys. |                |                                |   |

## BRAZIL.

TARIFF.]

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. | Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      |
|------|--|----------------|--------------------------------|--------------------|------|--|----------------|--------------------------------|---|
|      |  |                |                                |                    |      |  |                |                                |   |
|      | The above duties include those on apparatus connected with magic lanterns.   |                |                                |                    | 859  | Pantometers.....each   | 12000          | 15                             |   |
|      | Slides or pictures are dutiable separately.  |                |                                |                    | 860  | Pluviometers:  |                |                                |   |
| 46   | Lenses:  |                |                                |                    |      | Cassini's, with earthen vases .. do.   | 2000           | 15                             |   |
|      | With metal mounting, convex or concave, for use in physics .. each   | 3000           | 15                             |                    |      | Cabinet's, of metal .. do.   | 4000           | 15                             |   |
|      | For clockmakers, engravers and the like ..dozen  | 3000           | 15                             |                    |      | Not specially mentioned ..   | ad val.        | 15                             |   |
|      | In cases:  |                |                                |                    | 861  | Patent plumb-lines for nautical use each   | 6000           | 15                             |   |
|      | With a single glass ..   | 3000           | 15                             |                    | 862  | Psychrometers:   |                |                                |   |
|      | With more than one glass ..  | 6000           | 15                             |                    |      | On wood .. do.   | 2000           | 15                             |   |
| 47   | Telescopes:  |                |                                |                    |      | On metal .. do.  | 6000           | 15                             |   |
|      | Micrometric (Rochon's or of other inventors), for measuring distances .. each  | 12000          | 15                             |                    | 863  | Leveling staffs:   |                |                                |   |
|      | Mural, for observation .. do.  | 30000          | 15                             |                    |      | Of wood, sliding, with sight .. do.  | 3000           | 15                             |   |
|      | Transit, and those not specially mentioned ..  | ad val.        | 15                             |                    |      | Of wood, with "mire parlante" .. do.   | 6000           | 15                             |   |
| 48   | Electric, hydrogen-platinic, pneumatic and other machines .. each  | do.            | 15                             |                    |      | Not specially mentioned ..   | ad val.        | 15                             |   |
| 49   | Steam-gauges (manometers) .. each  | 5000           | 15                             |                    | 864  | Saccharometers, Duboscq's and the like .. each   | 30000          | 15                             |   |
| 50   | Tide-gauges .. do.   | 120000         | 15                             |                    | 865  | Sextants and octants .. do.  | 12000          | 15                             |   |
| 51   | Sua-dials:   |                |                                |                    | 866  | Stereoscopes:  |                |                                |   |
|      | Of marble and the like, plain .. do.   | 2000           | 15                             |                    |      | Small, plain:  |                |                                |   |
|      | Detonating .. do.  | 6000           | 15                             |                    |      | Of cardboard or common wood .. each  | 1200           | 50                             |   |
|      | Not specially mentioned ..   | ad val.        | 15                             |                    |      | Of fine wood or covered with leather .. each   | 7000           | 50                             |   |
| 352  | Microscopes:   |                |                                |                    |      | Large, with column, of all kinds, for 20 views or more .. each   | 20000          | 50                             |   |
|      | Plain, common, with from one to three lenses .. each   | 3000           | 15                             |                    |      | Note 114.—The views which accompany stereoscopes are dutiable separately.  |                |                                |   |
|      | Compound or achromatic, with more than three lenses .. each  | 12000          | 15                             |                    | 867  | Telescopes ..  | ad val.        | 15                             |   |
|      | Solar and the like .. do.  | 32000          | 15                             |                    | 868  | Thermometers:  |                |                                |   |
|      | Not specially mentioned ..   | ad val.        | 15                             |                    |      | Common, graduated upon wood, brass or other base metal, alabaster, porcelain or glass .. each  | 600            | 15                             |   |
| 853  | Turnstiles, Woltmann's .. each   | 8000           | 15                             |                    |      | Common, graduated upon ivory or mother-of-pearl .. each  | 1600           | 15                             |   |
| 854  | Marine globes .. do.   | 8000           | 15                             |                    |      | Not specially mentioned ..   | 60000          | 15                             |   |
| 855  | Levels:  |                |                                |                    | 869  | Theodolites .. dozen   | 2000           | 15                             |   |
|      | Plato, spirit, with or without brass or steel mounting ..  | 7000           | 15                             |                    | 870  | Drawing-pens ..  | 300            | 15                             |   |
|      | With brass mounting or clinometers .. each   | 3000           | 15                             |                    | 871  | Protractors:   |                |                                |   |
|      | Water, large:  |                |                                |                    |      | Of horn, metal or wood .. each   | 4000           | 15                             |   |
|      | With tin-plate mounting and glass tube .. each   | 2000           | 15                             |                    |      | Of metal, with semi-circle and scales ..   | 8000           | 15                             |   |
|      | With brass mounting and glass tube .. each   | 4000           | 15                             |                    |      | Of metal, with circle, scale and needle .. each  | 40000          | 15                             |   |
|      | Not specially mentioned .. do.   | 14000          | 15                             |                    | 872  | Transits, American, with compass, with or without circle .. each   | 40000          | 15                             |   |
| 856  | Glasses (optical), etc.:   |                |                                |                    | 873  | Glasses:   |                |                                |   |
|      | Spyglasses:  |                |                                |                    |      | For spirit levels, graduated or not .. dozen   | 2000           | 15                             |   |
|      | Of cardboard, of all kinds dozen   | 6000           | 15                             |                    |      | For spectacles, opera glasses, telescopes, eye-glasses, cosmoramas and all other optical instruments ..  | kilog.         | 6000                           | 50  |
|      | Of brass, with tubes of wood, bone, horn and the like, covered or not with leather:  |                |                                |                    |      |  |                |                                | Cases or boxes of cardboard or similar packages, gross. |
|      | Up to 20 centimetres long .. each  | 1600           | 15                             |                    | 874  | Views: On glass or metal:  |                |                                |   |
|      | More than 20 and up to 50 centimetres long .. each   | 2800           | 15                             |                    |      | Daguerreotype or photographic, for stereoscopes .. dozen   | 8000           | 50                             |   |
|      | More than 50 and up to 100 centimetres long .. each  | 5000           | 15                             |                    |      | On glass, common, for magic lanterns .. dozen  | 1500           | 50                             |   |
|      | More than 100 and up to 150 centimetres long .. each   | 10000          | 15                             |                    |      | On glass, with wooden frames .. dozen  | 10000          | 50                             |   |
|      | More than 150 centimetres long .. each   | 20000          | 15                             |                    |      | On paper (dutiable as prints)  |                |                                |   |
|      | Not specially mentioned ..   | ad val.        | 15                             |                    | 875  | All other mathematical, philosophical, chemical, or optical instruments and apparatus not specially mentioned ..   | ad val.        | 15                             |   |
|      | Binocular or opera:  |                |                                |                    |      | Photographic plates of glass kilog.  | 100            | 15                             |   |
|      | Of tin-plate, brass "louça" (faience, porcelain, etc.), buffalo or other horn, plain, painted, varnished or covered with leather .. each | 5000           | 50                             |                    |      | Films of celluloid or other materials .. kilog.  | 200            | 15                             |   |
|      | Of ivory, mother-of-pearl or tortoise-shell, with or without gilt tubes .. each  | 12000          | 50                             |                    |      | Gramophones, zophonones & similar .. kilog.  | 1000           | 15                             | Gross.  |
|      | Not specially mentioned ..   | ad val.        | 50                             |                    |      | Discs or plates for these instruments (1) .. kilog.  | 2000           | 15                             | do.   |
|      | Spectacles, eye-glasses, pince-nez, quizzing glasses, goggles, etc.:   |                |                                |                    |      | Cinematographs (2) .. each   | 60000          | 15                             | do.   |
|      | Of horn, composition, bone, buffalo horn, hardened rubber, iron, steel, nickel, aluminium, or any common metal .. dozen                  | 3600           | 50                             |                    |      | Films for cinematographs:  |                |                                |   |
|      | Of tortoise-shell .. do.   | 10000          | 50                             |                    |      | Exposed .. kilog.  | 25000          | 15                             | do.   |
|      | Of silver, plain or gilt .. do.  | 6000           | 15                             |                    |      | Sensitised .. do.  | 10000          | 15                             | do.   |
|      | Of gold .. do.   | 45000          | 15                             |                    |      | Films designed for small parlour cinematographs .. kilog.  | 5000           | 15                             | do.   |
|      | Note 113.—The mountings without glasses shall be liable to the same duties as those stipulated above, according to quality.              |                |                                |                    |      | Note 115.—The duties on instruments and articles of this class include those on the stands, plane tables, fastenings and mountings with which imported; the same is also the case with regard to common boxes or cases which preserve the instruments from damage or breakage. |                |                                |   |
|      | The above duties include those on the common boxes or cases in which the glasses, etc., are imported.                                    |                |                                |                    |      | When the articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell, precious metals and stones, and when not mentioned in that state, they shall be liable to a surtax of 30%.  |                |                                |   |
| 857  | "Palinuro" (nautical instruments) each   | 8000           | 15                             |                    |      |  |                |                                |   |
| 858  | Pantographs:   |                |                                |                    |      |  |                |                                |   |
|      | Common, with rulers of white wood .. each  | 1600           | 15                             |                    |      |  |                |                                |   |
|      | Common, with rulers of ebony, in boxes .. each   | 4000           | 15                             |                    |      |  |                |                                |   |
|      | Common, with rulers of metal, in boxes .. each   | 24000          | 15                             |                    |      |  |                |                                |   |

(1) Under Budget-Law No. 2719, dated December 31, 1912, gramophone discs and the like shall be dutiable as follows:

|   |        |      |     |       |
|---|--------|------|-----|-------|
| Single discs, exposed on one side only .. | kilog. | 1500 | 15% | Gross |
| Double discs, exposed on both sides ..    | kilog. | 2500 | 15% | do.   |
| Accessories ..                            | kilog. | 2000 | —   | do.   |

(2) Under Budget-Law No. 2718, dated December 31, 1912, cinematographs for schools shall pay 30000 reis, on the percentage of 40%.





## BRAZIL.

TARIFF.]

| os. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.                                      | Noa. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance  |
|-----|--|----------------|--------------------------------|---|------|--|----------------|--------------------------------|--|
| 28  | Instruments not otherwise mentioned and single parts thereof:<br>Of steel, polished iron, or of common metal .....kilog.   | 18000          | 15                             | Cases or boxes of cardboard or similar packages: gross. |      | Note 118.—The measure is the interior measurement.<br>Musical boxes with bells, drums or figures pay a surtax of 15 %. |                |                                |  |
|     | Of silver .....gramme  | 100            | 15                             | do.   | 937  | Pegs of iron for pianos, harps and all other instruments.....kilog.  | 1600           | 50                             | Net.   |
|     | Of glass or "louca" (faience, porcelain, etc.) .....kilog.   | 5200           | 15                             | do.   | 938  | Musical bells (chimes):<br>With metal bells .....each  | 10000          | 50                             |  |
|     | Of rubber or wool, buffalo or other horn and the like .....kilog.  | 10000          | 15                             | do.   |      | Of cross pieces of steel ..... "   | 60000          | 50                             |  |
|     | Machines or apparatus .....ad val.   | 15             |                                |   | 939  | Castanets:<br>Of ebony or any other wood.....pair  | 1200           | 50                             |  |
|     | Note 117.—When articles enumerated in this class have ornaments or fittings of ivory, mother-of-pearl, tortoise-shell or silver, and when not mentioned in such state, they shall be liable to a surtax of 30 %; should the ornaments or fittings be of gold or set with precious stones, this surtax shall be 50 %. |                |                                |   |      | With handles, for orchestras..... "  | 3000           | 50                             |  |
|     |  |                |                                |   |      | Of ivory ..... "   | 8000           | 50                             |  |
|     |  |                |                                |   | 940  | "Cavaquinho" (a small instrument with one string) and "machetes" (a small guitar) .....each                            | 4000           | 50                             |  |
|     |  |                |                                |   | 941  | Keys of steel or iron for pianos and other instruments.....kilog.  | 1600           | 50                             | do.  |
|     |  |                |                                |   | 942  | Clarinets and oboes:<br>With up to 13 keys of common metal:<br>Of boxwood .....each                                    | 12000          | 50                             |  |
|     |  |                |                                |   |      | Of ebony or any other fine wood each   | 20000          | 50                             |  |
|     |  |                |                                |   |      | Not specially mentioned .....ad val.   | 50             |                                |  |
|     |  |                |                                |   | 943  | Strings:<br>Of steel, in rolls, for pianos .....kilog.   | 2000           | 50                             | Cases or boxes of cardboard, wood, zinc, sheet metal ("folha") or similar packages: gross. |
| 929 | Bows for violins, violoncellos or double basses .....each  | 800            | 50                             |   |      | Of steel, white or yellow metal, on hobbins, for altos, guitars and the like .....kilog.                               | 3000           | 50                             | do.  |
| 930 | Chinese bells ..... "  | 20000          | 50                             |   |      | Of silk, straw, gut and the like ..... "   | 12000          | 50                             | do.  |
| 931 | Mandolins, mandolones and banjos..... "  | 8000           | 50                             |   |      | Spun for large violas and the like .....kilog.   | 8000           | 50                             | do   |
| 932 | Batons for bandmasters:<br>Of ebony or any other wood, with or without fittings of metal .....each   | 2000           | 50                             |   | 944  | Cornets, reed:<br>For signalling, of horn, with or without metal fittings .....each                                    | 400            | 50                             |  |
|     | Do., do., with fittings of silver..... "   | 4000           | 50                             |   |      | Of metal ..... "   | 1200           | 50                             |  |
|     | Of carwal or ivory, wholly or in part .....each  | 8000           | 50                             |   | 945  | English horns ..... "  | 30000          | 50                             |  |
| 933 | Monthpieces ("bazeias"):<br>Of bone, wool, horn or buffalo horn .....kilog.  | 10000          | 50                             | Net.  | 946  | Zithers ..... "  | 15000          | 50                             |  |
|     | Of metal ..... "   | 8000           | 50                             | do.   | 947  | Tuning forks:<br>Of steel ..... "  | 400            | 50                             |  |
|     | Of crystal ..... "   | 12000          | 50                             | do.   |      | Of bone, metal and the like, wind ..... "  | 200            | 50                             |  |
|     | Of ivory ..... "   | 40000          | 50                             | do.   | 948  | Standardis, stands, bridges and other accessories, for wooden instruments .....kilog.                                  | 6000           | 50                             | Net  |
| 934 | Shoulder belts for drums, bass drums and other instruments .....each   | 2000           | 50                             |   | 949  | Bassoons .....each   | 60000          | 50                             |  |
| 935 | Mouthpieces ("bapuihas") for clarinets and other similar instruments:<br>Of wood .....each   | 800            | 50                             |   | 950  | Flutes and flageolets:<br>With one key of common metal:<br>Of boxwood.....each   | 1000           | 50                             |  |
|     | Of crystal ..... "   | 1200           | 50                             |   |      | Of ebony or any other fine wood each   | 3000           | 50                             |  |
|     | Of ivory ..... "   | 4000           | 50                             |   |      | Of metal ..... "   | 8000           | 50                             |  |
|     | Of metal or horn for "cornets and piston" .....each  | 400            | 50                             |   |      | With more than six and up to eight keys of common metal:<br>Of ebony or any other wood, each                           | 12000          | 50                             |  |
| 936 | Cases:<br>For pianos or harmoniums, or pianos-harmoniums, without mechanism each   | 200000         | 50                             |   |      | Of metal ..... "   | 15000          | 50                             |  |
|     | For all other instruments:<br>Of common wood .....each   | 1500           | 50                             |   |      | With more than eight keys of common metal:<br>Of ebony or any other wood, each   | 15000          | 50                             |  |
|     | Of fine wood, or covered with any kind of leather.....each   | 3000           | 50                             |   |      | Of metal ..... "   | 40000          | 50                             |  |
|     | Musical boxes (hurdy-gurdies), with cylinders:<br>Small:<br>Spring .....each   | 2000           | 50                             |   |      | Of silver ..... "  | 100000         | 50                             |  |
|     | Crank .....kilog.  | 2000           | 50                             | Cases or boxes of cardboard or similar packages: gross. | 951  | Small flutes:<br>With one key of common metal:<br>Of boxwood .....each   | 600            | 50                             |  |
|     | Large:<br>Up to 25 centimetres in length.....each  | 8000           | 50                             |   |      | Of ebony or any other fine wood each   | 2000           | 50                             |  |
|     | More than 25 and up to 32 cm. in length .....each  | 12000          | 50                             |   |      | With from two to six keys of common metal:<br>Of boxwood .....each   | 2000           | 50                             |  |
|     | More than 32 and up to 42 cm. in length .....each  | 20000          | 50                             |   |      | Of ebony or any other fine wood each   | 4000           | 50                             |  |
|     | More than 42 and up to 55 cm. in length .....each  | 35000          | 50                             |   |      | Of metal ..... "   | 5000           | 50                             |  |
|     | More than 55 and up to 65 cm. in length .....each  | 50000          | 50                             |   |      | With more than six and up to eight keys of common metal:<br>Of ebony or any other wood, each                           | 8000           | 50                             |  |
|     | More than 65 and up to 70 cm. in length .....each  | 70000          | 50                             |   |      | Of metal ..... "   | 10000          | 50                             |  |
|     | More than 70 centimetres in length .....each   | 100000         | 50                             |   |      | With more than eight keys of common metal:<br>Of ebony or any other wood, each   | 10000          | 50                             |  |
|     | Musical boxes, without cylinders, played by means of circular sheets of any kind of metal:<br>Up to 12 centimetres in length each  | 2000           | 50                             |   |      | Of metal ..... "   | 12000          | 50                             |  |
|     | More than 12 and up to 15 cm. in length .....each  | 4000           | 50                             |   |      | Of the Boehm system:<br>Of ebony or any other wood ..... "   | 20000          | 50                             |  |
|     | More than 15 and up to 18 cm. in length .....each  | 6000           | 50                             |   |      | Of metal, silvered or not..... "   | 30000          | 50                             |  |
|     | More than 18 and up to 22 cm. in length .....each  | 8000           | 50                             |   |      | Of silver ..... "  | 60000          | 50                             |  |
|     | More than 22 and up to 25 cm. in length .....each  | 12000          | 50                             |   | 952  | Bag-pipes ..... "  | 5000           | 50                             |  |
|     | More than 25 and up to 30 cm. in length .....each  | 18000          | 50                             |   | 953  | Guitars:<br>Plain, with wooden pegs ..... "  | 4000           | 50                             |  |
|     | More than 30 and up to 35 cm. in length .....each  | 25000          | 50                             |   |      | With "leque" or key ..... "  | 10000          | 50                             |  |
|     | More than 35 and up to 40 cm. in length .....each  | 35000          | 50                             |   | 954  | Harmonicas, harmoniflutes and harmoniums:<br>Portable or hand, concertinas and the like.....kilog.                     | 2000           | 50                             | Cases or boxes of cardboard or other similar packages: gross.                              |
|     | More than 40 and up to 50 cm. in length .....each  | 50000          | 50                             |   |      |  |                |                                |  |
|     | More than 50 centimetres in length.....each  | 70000          | 50                             |   |      |  |                |                                |  |

## CLASS XXXIII.—MUSICAL INSTRUMENTS AND ACCESSORIES—con.

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|--|----------------|--------------------------------|--------------------|
|      | With keyboards which may be played on the knee, with or without registers, having:   |                |                                |                    |
|      | Up to 2½ octaves.....each  | 15000          | 50                             |                    |
|      | More than 2½ octaves....."   | 20000          | 50                             |                    |
|      | Piano shape:   |                |                                |                    |
|      | Small, of 2½ octaves:  |                |                                |                    |
|      | With or without registers.....each   | 25000          | 50                             |                    |
|      | With 2 registers....."   | 30000          | 50                             |                    |
|      | With 3 registers....."   | 35000          | 50                             |                    |
|      | With 4 registers....."   | 40000          | 50                             |                    |
|      | With more than 4 registers.....each  | 45000          | 50                             |                    |
|      | Small, having up to 4 octaves:   |                |                                |                    |
|      | With or without registers.....each   | 30000          | 50                             |                    |
|      | With 2 registers....."   | 35000          | 50                             |                    |
|      | With 3 registers....."   | 40000          | 50                             |                    |
|      | With 4 registers....."   | 45000          | 50                             |                    |
|      | With more than 4 registers.....each  | 50000          | 50                             |                    |
|      | Large, having more than 4 octaves:   |                |                                |                    |
|      | Without registers.....each   | 40000          | 50                             |                    |
|      | With 1 register....."  | 50000          | 50                             |                    |
|      | Having up to 3 registers....."   | 60000          | 50                             |                    |
|      | Having up to 5 registers....."   | 70000          | 50                             |                    |
|      | Having up to 7 registers....."   | 80000          | 50                             |                    |
|      | Having up to 10 registers....."  | 120000         | 50                             |                    |
|      | Having up to 12 registers....."  | 150000         | 50                             |                    |
|      | Having up to 14 registers....."  | 200000         | 50                             |                    |
|      | Having up to 18 registers....."  | 250000         | 50                             |                    |
|      | Having more than 18 registers.....each   | 350000         | 50                             |                    |
|      | Note 119.—Knee harmoniums ("soetras") shall be liable to a surtax of 10%, and those with crank mechanism to a surtax of 25%.   |                |                                |                    |
| 955  | Harp:  |                |                                |                    |
|      | With single motion.....each  | 240000         | 50                             |                    |
|      | With double motion....."   | 360000         | 50                             |                    |
| 956  | Metal instruments:   |                |                                |                    |
|      | Helicons....."   | 30000          | 50                             |                    |
|      | Opicleles....."  | 20000          | 50                             |                    |
|      | Cornets-a-piston....."   | 15000          | 50                             |                    |
|      | Saxophones....."   | 40000          | 50                             |                    |
|      | All other not mentioned, and their accessories.....kilog.  | 8000           | 50                             | Net.               |
| 957  | Mechanism for pianos:  |                |                                |                    |
|      | Complete, fitted together or not.....each  | 300000         | 50                             |                    |
|      | Detached parts.....kilog.  | 6000           | 50                             | do.                |
|      | Keyboards, plain.....each  | 20000          | 50                             |                    |
|      | Key-boards, with mechanism....."   | 60000          | 50                             |                    |
| 958  | Metronomes (Mætzels and the like)....."  | 4000           | 50                             |                    |
| 959  | Music:   |                |                                |                    |
|      | On rolls of wood, for mechanical pianos.....kilog.   | 2000           | 50                             | do.                |
|      | On cardboard, for pianists....."   | 1500           | 50                             | do.                |
|      | On cardboard or zinc sheets, for barrel organs.....kilog.  | 2000           | 50                             | do.                |
|      | On cylinders....."   | 2400           | 50                             | do.                |
|      | On round plates of copper or other metal, for musical boxes.....kilog.   | 4000           | 50                             | do.                |
| 960  | Reeds:   |                |                                |                    |
|      | For clarinets and the like.....dozen   | 400            | 50                             |                    |
|      | For bassoons and the like....."  | 2400           | 50                             |                    |
| 961  | Tambourines:   |                |                                |                    |
|      | Plain, hooped or not with metal.....each   | 1000           | 50                             |                    |
|      | With nuts ("tarracha") of steel or metal.....each  | 3000           | 50                             |                    |
| 962  | Skins for snare and bass drums.....kilog.  | 4000           | 50                             | do.                |
| 963  | Automatic pianos.....each  | 100000         | 50                             |                    |
| 964  | Pipes:   |                |                                |                    |
|      | Of boxwood....."   | 600            | 50                             |                    |
|      | Of ebony or any other fine wood....."  | 2000           | 50                             |                    |
| 965  | Pianos:  |                |                                |                    |
|      | Upright....."  | 270000         | 50                             |                    |
|      | Semi-grand....."   | 300000         | 50                             |                    |
|      | Grand....."  | 430000         | 50                             |                    |
|      | "Harmontordios"....."  | 130000         | 50                             |                    |
|      | Note 120.—Pianos up to 2 metres in length are considered as semi-grand.  |                |                                |                    |
|      | The foregoing duties include those of the following articles when imported together with pianos: (one pair of candlesticks, one tuning key, one tuning fork, one "corista," one coverlet, and one kilogramme of strings) |                |                                |                    |
|      | Piano stools shall be dutiable separately.   |                |                                |                    |
| 966  | Cymbals for musical bands.....pair   | 16000          | 50                             |                    |
| 967  | Violas, small violas and the like, with or without bows....."  | 16000          | 50                             |                    |
| 968  | Violoncellos and double-basses, with or without bows:  |                |                                |                    |
|      | Violoncellos.....each  | 25000          | 50                             |                    |
|      | Double-basses....."  | 40000          | 50                             |                    |
| 969  | Organs:  |                |                                |                    |
|      | Reed:  |                |                                |                    |
|      | Up to 30 centimetres in length....."   | 4000           | 50                             |                    |
|      | More than 30 and up to 35 cm. in length.....each   | 6000           | 50                             |                    |

| Nos.   | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|--|--|----------------|--------------------------------|--------------------|
|  | More than 35 and up to 45 cm. in length.....each   | 8000           | 50                             |                    |
|  | More than 45 and up to 60 cm. in length.....each   | 12000          | 50                             |                    |
|  | More than 60 and up to 70 cm. in length.....each   | 16000          | 50                             |                    |
|  | More than 70 cm. in length....."   | 20000          | 50                             |                    |
|  | String:  |                |                                |                    |
|  | Less than 35 cm. in height....."   | 20000          | 50                             |                    |
|  | More than 35 cm. in height and up to 70 cm. in length.....each   | 50000          | 50                             |                    |
|  | More than 70 cm. in height and up to 90 cm. in length.....each   | 75000          | 50                             |                    |
|  | More than 80 cm. in height and up to 90 cm. in length.....each   | 110000         | 50                             |                    |
|  | More than 90 cm. in height and up to 100 cm. in length.....each  | 150000         | 50                             |                    |
|  | More than 100 cm. in length....."  | 200000         | 50                             |                    |
|  | Do. do., with keyboards....."  | 380000         | 50                             |                    |
|  | Pipe:  |                |                                |                    |
|  | With up to 50 pipes of wood or metal.....each  | 25000          | 50                             |                    |
|  | With up to 60 pipes of wood or metal.....each  | 35000          | 50                             |                    |
|  | With up to 70 pipes of wood or metal.....each  | 50000          | 50                             |                    |
|  | With up to 80 pipes of wood or metal.....each  | 70000          | 50                             |                    |
|  | With up to 90 pipes of wood or metal.....each  | 100000         | 50                             |                    |
|  | With up to 100 pipes of wood or metal.....each   | 140000         | 50                             |                    |
|  | More than 100 pipes of wood or metal.....each  | 200000         | 50                             |                    |
|  | Note 121.—Organs of not more than 35 pipes shall be dutiable as reel organs.   |                |                                |                    |
|  | The duties on organs shall include those on the cylinders belonging thereto. All organs without cylinders may be imported with 12 pieces of music; music imported in excess shall be dutiable separately.  |                |                                |                    |
|  | The length of organs shall be measured on the exterior, and the number of pipes shall include those of the bottom.   |                |                                |                    |
|  | Organs with either drones, triangles, bells, or movable or stationary figures, pay a surtax of 30%; those which have at the same time, drums, triangles, bells and figures, shall be liable to a surtax of 60%.  |                |                                |                    |
| 970  | Snare drums for the military, of all kinds, with or without shoulder belts.....each  | 10000          | 50                             |                    |
| 971  | Sounding boards, side pieces and other parts of altos, large violas and other similar instruments:   |                |                                |                    |
|  | Of common wood.....kilog.  | 400            | 50                             | Net.               |
|  | Of fine wood....."   | 800            | 50                             | do.                |
| 972  | Kettle-drums.....pair  | 90000          | 50                             |                    |
| 973  | Triangles for music bands.....each   | 1200           | 50                             |                    |
| 974  | Sticks:  |                |                                |                    |
|  | For snare drums.....pair   | 1000           | 50                             |                    |
|  | For bass drums.....each  | 700            | 50                             |                    |
| 975  | Alto violins....."   | 6000           | 50                             |                    |
| 976  | Large violas or French guitars....."   | 10000          | 50                             |                    |
| 977  | Bass drums with or without shoulder belts.....each   | 16000          | 50                             |                    |
| 978  | All other musical instruments and their accessories not specially mentioned.....   | ad val.        | 50                             |                    |
|  | Note 122.—Cases, boxes or coverings with which the instruments are imported, shall not be subject to duty, provided they belong to the instruments and be of common wood, cloth, leather or Morocco, but those of a superior quality, and reserve cases etc. even common, pay duty separately. |                |                                |                    |
|  | Keys and ornaments of white metal or the nickeling of the instruments are not taken into consideration for the classification of the instruments.  |                |                                |                    |
|  | When the articles enumerated in this class have ornaments or fittings of gold, silver or platinum, and when not mentioned in that state, they shall be liable to a surtax of 30%.  |                |                                |                    |
| CLASS XXXIV.   |  |                |                                |                    |
| MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS UTENSILS. |  |                |                                |                    |
| 979  | Sharpeners:  |                |                                |                    |
|  | For knives:  |                |                                |                    |
|  | With handles of bone, buffalo or other horn or wood.....dozen  | 6000           | 50                             |                    |
|  | With handles of ivory, mother-of-pearl or tortoise-shell.....dozen   | 33000          | 50                             |                    |
|  | Razor strops:  |                |                                |                    |
|  | With two surfaces....."  | 5000           | 50                             |                    |
|  | With four surfaces....."   | 10000          | 50                             |                    |
|  | Not specially mentioned.....   | ad val.        | 50                             |                    |

| No. | Goods.  | Duty, centage<br>Rais.<br>duty. | Tare<br>of allowance.        | Nos. | Goods.  | Duty, centage<br>Reiss.<br>duty. | allowance.  |
|-----|---|---------------------------------|------------------------------|------|---|----------------------------------|---|
| 90  | Stills, athaors, furnaces, retorts, pans, boilers and all similar articles not specially mentioned:   |                                 |                              |      | Suction and forcing:  |                                  |   |
|     | Plain, large, for agricultural industries and for factories.....  | ad val. 8                       |                              |      | Of cast iron.....   | Kilog. 600 50                    | Net   |
|     | Plain, small, for chemical and pharmaceutical laboratories.....   | 400 30                          | Hogsheads or cases, 5 %.     |      | Of iron and brass.....  | 800 50                           | do.   |
|     | Tinned, painted or enamelled.....   | 600 30                          |                              |      | Of brass or bronze.....   | 1300 30                          | do.   |
|     | Note 123.—Pans and boilers as well as stills whose boilers do not exceed 50 litres in capacity shall be considered as small.  |                                 |                              |      | Steam, hydraulic and hot-air.....   | ad val. 15                       | do.   |
| 91  | Mortars: Of iron.....   | 300 50                          | do.                          |      | Fire, hand.....   | do. 15                           |   |
|     | Of marble, glass or composition.....  | 500 50                          | do.                          |      | Note 125.—Pumps of which the body of the pump or simply the suction valve box is of brass, are considered as pumps of iron and brass.   |                                  |   |
|     | Of bronze or any other kind.....  | 1600 50                         | do.                          |      | Pumps of which both the body of the pump and the suction valve box are of brass, are considered as pumps of brass or bronze.  |                                  |   |
| 92  | Driving and transmission apparatus, including axes, sets of blocks, sockets, bolts, rings, collars, bracket hangers and columns prepared for affixing the bracket hangers.....  | ad val. 8                       |                              |      | The fly-wheels and transmission pulleys ("polizas") pay duty separately, as common manufactures of iron not specially mentioned, unless they form part of a steam pump.   |                                  |   |
| 93  | Scales:   |                                 |                              |      | Wheels on which steam and fire pumps are mounted, being considered as integral parts of the pumps, shall not be dutiable separately.  |                                  |   |
|     | With suspended plates, plain or common:   |                                 |                              |      | Iron or steel tubes, bent or straight, and filters ("valos"), accompanying centrifugal pumps, shall be considered as integral parts of such pumps. More than 10 metres of tubes cannot, however, be imported with these pumps and the excess shall be liable to the duty leviable thereon.  |                                  |   |
|     | Entirely of iron, or with the bar of this metal and iron or wooden plates.....  | 1000 50                         | Hogsheads, 20%; cases, 10 %. | 987  | Burnishers for gilders:   |                                  |   |
|     | Entirely of copper or its alloys.....   | 2000 50                         | do.                          |      | Of flint.....   | 100 50                           |   |
|     | Platform weighing machines of iron, of any size, to weigh:  |                                 |                              |      | Of agate.....   | 1200 50                          |   |
|     | Up to 100 kilograms.....  | 26000 50                        |                              | 988  | Hunting horns or speaking trumpets.....   | 1200 50                          |   |
|     | More than 100 and up to 200 kilograms.....  | 40000 50                        |                              | 989  | Crucibles:  |                                  |   |
|     | More than 200 and up to 500 kilograms.....  | 60000 50                        |                              |      | Of clay or graphite.....  | 100 15                           | Hogsheads, cases, 10%; board or lar packs, gross.       |
|     | More than 500 and up to 1000 kilograms.....   | 80000 50                        |                              |      | Of stoneware or porcelain.....  | 1500 15                          | do.   |
|     | More than 1000 and up to 2000 kilograms.....  | 140000 50                       |                              | 990  | Tool chests for carpenters and the like.....  | 600 50                           | Net.  |
|     | More than 2000 and up to 5000 kilograms.....  | 160000 50                       |                              |      | 991   | Combing cards:                   |   |
|     | More than 5000 kilograms.....   | 320000 50                       |                              |      | Hand, of every kind.....  | 600 15                           |   |
|     | Platform weighing machines of wood, with or without iron frames and steel yards or Roman scales, pay half the duties levied on weighing machines of iron.   |                                 |                              |      | Machine, in pieces or hands.....  | ad val. 13                       |   |
|     | Counter scales of all kinds, with stand or pedestal of every description:   |                                 |                              | 992  | Wheelbarrows:   |                                  |   |
|     | Up to 40 centimetres in length.....   | 6000 50                         |                              |      | Wooden, for earthwork.....  | 4000 50                          |   |
|     | More than 40 and up to 60 centimetres in length.....  | 12000 50                        |                              |      | Do., for shops.....   | 6000 50                          |   |
|     | More than 60 and up to 80 centimetres in length.....  | 27000 50                        |                              |      | Of plain, painted or galvanized iron, for earthwork, coal or any use.....   | 7500 20                          |   |
|     | More than 80 centimetres in length.....   | 40000 50                        |                              | 993  | Compasses, plain or common:   |                                  |   |
|     | Balances:   |                                 |                              |      | Of brass, or of iron and brass.....   | 3000 50                          | Hogsheads, cases, 10%; of card or sl pack gross; sacks: |
|     | Assay, common, suspension or pedestal, ordinary, with or without cases.....   | 7000 50                         | Net.                         |      | Of iron or steel.....   | 600 50                           |   |
|     | Precision, and of any other description.....  | ad val. 50                      |                              | 994  | Composing sticks for typography.....  | 700 30                           |   |
|     | Hydrostatic, for physical uses.....   | do. 50                          |                              | 995  | Belting, machine:   |                                  |   |
|     | Automatic, for weighing coffee, cereals etc.....  | do. 15                          |                              |      | Of cotton and rubber.....   | Kilog. 1800 30                   | do.   |
|     | Spring scales:  |                                 |                              |      | Grossed, of leather, for attaching hammers to looms, and all other accessories for machinery, made of leather.....  | Kilog. 900 50                    | do.   |
|     | With cylinders, suspension, with or without plates.....   | 2800 50                         | do.                          |      | Note 126.—Belts even imported with machines shall be liable to the duties leviable thereon, according to kind.  |                                  |   |
|     | With stands of iron or marble, with only one plate.....   | 1200 50                         | do.                          | 996  | Grapecols or hooks, with or without handles.....  | 13600 50                         |   |
|     | Not specially mentioned.....  | ad val. 50                      |                              | 997  | Diamonds, set or not, for glaziers.....   | 2500 23                          |   |
|     | Note 124.—Weights intended for common or horizontal scales shall be dutiable separately according to kind: weights imported with the decimal and assay balances to which they belong, as well as the boxes containing them, are included in the duties and weight of such balances. |                                 |                              | 998  | Fire-extinguishers, portable.....   | 15000 30                         |   |
|     | Common counter scales, with iron bar and plates of copper or its alloys, shall pay the separate duty leviable on each.  |                                 |                              | 999  | Tools, common:  |                                  |   |
|     | The length of horizontal or counter scales in the maximum length of the stand.....  |                                 |                              |      | Picks, pick axes, mattocks or hammers for blacksmiths, masons and the like: shovels of all kinds with or without handles and all other common tools for masons, stone cutters, miners and similar trades; spades, large and small; rakes; forks, weeding hooks and pruned boxes ("ferros de cora"), scythes and sickles and similar implements for cutting grass or cane; axes, hatchets and large augers for miners..... | Kilog. 100 15                    | Hogsheads, cases,                                       |
| 984 | Apparatus ("baterias"), steam, for chemical and pharmaceutical laboratories, manufactories and confectionery shops, including all their accessories.....  | ad val. 8                       |                              |      | Note 127.—Tubes imported with augers for miners shall be dutiable separately, this shall also be the case with tripods ("trípodes"), blocks ("guinechas") and pulleys used for lifting said augers.   |                                  |   |
| 985 | Anvils and bickerns:  |                                 |                              | 1000 | Irons:  |                                  |   |
|     | For goldsmiths, watchmakers and the like.....   | 700 50                          | Hogsheads or cases, 5 %.     |      | For crimping and setting, for us for  |                                  |   |
|     | For smiths, coopers, tinsmiths and the like.....  | 200 50                          | do.                          |      |   |                                  |   |
| 986 | Pumps and "burrinhos":  |                                 |                              |      |   |                                  |   |
|     | Common:   |                                 |                              |      |   |                                  |   |



CLASS XXXIV.—MACHINES, APPARATUS, TOOLS AND MISCELLANEOUS UTENSILS—continued.

| No.  | Goods.  | Duty. Reis. | Per-centage of duty. | Tare allowance.   | No.  | Goods.  | Duty. Reis. | Per-centage of duty. | Tare allowance.   |
|------|---|-------------|----------------------|---|------|---|-------------|----------------------|---|
|      | wafers, pastilles and the like, of iron or brass ..... kilog  | 600         | 50                   | Hogsheads or cases, 5 %;  | 1009 | Machines:   |             |                      |   |
|      |   |             |                      | cases of card-board or similar packages: gross.                                   |      | For the manufacture of sacks, huts, tins; for chopping or cutting grass, cane and roots; for leveling and rolling the soil, for preparing agricultural produce such as manioc presses, maize hullers and crushers; for mines, such as stone crushers and crushers, as well as wooden frames and stampers for the same; for the preparation of ceramic pastes and for the manufacture of faience, fine stoneware, and porcelain, or glazed paving tiles; for manufactories, workshops and navigation, whether all these machines be propelled by steam, water, gas, air, wind, electricity or animal power ..... kilog | ad val.     | 8                    |   |
|      | Flat-irons or smoothing irons: Of iron or steel of any shape, plain or painted ..... kilog.   | 500         | 60                   | do.   |      | For cleaning knives, with or without openings, of wood or iron and of any make or system .... kilog.  | 300         | 50                   | Hogsheads or cases, 10 %.   |
| 1001 | Bellows:  |             |                      |   |      | Sewing machines for domestic use, for tailors or harness-makers ..... kilog.  | 150         | 25                   | do.   |
|      | Small or hand bellows:  |             |                      |   |      | Typewriters and linotypes:  |             |                      |   |
|      | Up to 15 centimetres in width, each   | 600         | 50                   |   |      | With keyboards ..... each   | 30000       | 25                   |   |
|      | More than 15 and up to 30 centimetres in width ..... each   | 1200        | 50                   |   |      | Without keyboards ..... each  | 5000        | 25                   |   |
|      | More than 30 and up to 40 centimetres in width ..... each   | 2400        | 50                   |   |      | Adding, dividing and multiplying machines; cash registers ..... each  | 60000       | 25                   |   |
|      | More than 40 and up to 50 centimetres in width ..... each   | 6000        | 50                   |   |      | For cutting and smoothing the <i>bebados</i> ; for cutting tobacco; refrigerating of all kinds; bread-cutting; cork-cutting; bottling; washing and wringing; mincing; for the manufacture of ice and other for similar purposes, of small size, for domestic use .... kilog.  | 300         | 25                   | Hogsheads or cases, 2 %.  |
|      | More than 50 centimetres in width each  | 1200        | 50                   |   |      | Incubators ..... "  | 200         | 25                   | do.   |
|      | Large, of iron:   |             |                      |   |      | Milk or cream pasteurizers and refrigerators ..... "  | ad val.     | 13                   |   |
|      | Up to 50 centimetres in width, each   | 19200       | 50                   |   |      | Aeroplanes, hydroplanes, dirigibles and the like, and accessories thereof ..... "   | do.         | 7                    |   |
|      | More than 50 and up to 80 centimetres in width ..... each   | 28800       | 50                   |   |      | 1010 Mills:   |             |                      |   |
|      | More than 80 and up to 100 centimetres in width ..... each  | 40000       | 50                   |   |      | Large, for manufactories, steam or hydraulic ..... "  | do.         | 8                    |   |
|      | More than 100 centimetres in width ..... each   | 60000       | 50                   |   |      | Small, coffee, paint, pepper and the like ..... kilog.  | 700         | 50                   | do  |
|      | Mechanical, hand or steam ..... "   | ad val.     | 30                   |   |      | <i>Note 130.</i> —Wheels and fly-wheels for small mills shall be dutiable separately as articles of cast iron not specially mentioned.  |             |                      |   |
|      | <i>Note 128.</i> —The width is the maximum width of the belly between the two lateral wings, these, however, not included.  |             |                      |   |      | 1011 Lightening rods:   |             |                      |   |
|      | Counterweights imported with large forge bellows shall be dutiable separately as plain articles of cast iron not specially mentioned.   |             |                      |   |      | Complete with several branches, plain or with a platinum point each   | 15000       | 30                   |   |
| 1002 | Forges, portable, large or small, for smiths ..... kilog.   | 200         | 30                   | Net.  |      | Single branch, plain or with platinum point ..... each  | 6000        | 30                   |   |
| 1003 | Moulds, strainers and crystallizers for purifying or refining sugar ..... "   | ad val.     | 8                    |   |      | <i>Note 131.</i> —Complete lightening rods do not include the conducting cables.  |             |                      |   |
| 1004 | Cranes:   |             |                      |   |      | 1012 Boilers and sieves:  |             |                      |   |
|      | Steam, electric, hydraulic and portable cranes, for warehouses ..... do.  | do.         | 15                   |   |      | Of hair or silk, hand ..... each  | 800         | 15                   |   |
|      | Other of all kinds ..... do.  | do.         | 15                   |   |      | Of silk with list of boss silk and with eyelets, for bolting machines   | ad val.     | 15                   |   |
|      | Winches and differential pulleys, Weston's and the like ..... kilog.  | 200         | 30                   | do.   |      | Of wire or metallic gauze: "  |             |                      |   |
| 1005 | Cultivating implements* ..... "   | Free.       | —                    |   |      | Of iron ..... kilog.  | 300         | 15                   | Net.  |
| 1006 | Fruit presses (crushing machines) kilog.  | 400         | 50                   |   |      | Of brass or copper ..... "  | 600         | 15                   | do.   |
| 1007 | Files not specially mentioned .... "  | 600         | 50                   | Hogsheads or cases, 15 %; cases or boxes of cardboard or similar packages: gross. |      | 1013 Pill tiles, moulds for preparing pastilles and court-plasters, of metal or of metal and wood ..... kilog.  | 1300        | 15                   | Cases of cardboard or similar packages: gross.                                    |
| 1008 | Stationary motors, locomotives, and portable engines:   |             |                      |   |      | 1014 Printing presses of all kinds ..... "  | ad val.     | 15                   |   |
|      | Dynamos and other electric apparatus for the distribution of power and light ..... "  | ad val.     | 8                    |   |      | 1015 Presses:   |             |                      |   |
|      | Locomotives and tenders ..... do.   | do.         | 8                    |   |      | For copying ..... kilog.  | 500         | 30                   | Net.  |
|      | Portable engines ..... do.  | do.         | 8                    |   |      | For numbering, paper marking and the like ..... kilog.  | 4800        | 30                   | do.   |
|      | Hydraulic motors (turbines and hydraulic wheels) ..... do.  | do.         | 8                    |   |      | For packing, trimming, gilding, rendering satiny and cutting paper, for lithographing, for manufacturing alimentary pastes, toilet soap and the like ..... "  | ad val.     | 8                    |   |
|      | Windmills ..... do.   | do.         | 8                    |   |      | 1016 Nut-crackers:  |             |                      |   |
|      | All other ..... do.   | do.         | 8                    |   |      | Of metal, plain ..... kilog.  | 1600        | 50                   | Hogsheads or cases, 5 %; cases or boxes of cardboard or similar packages: gross.  |
|      | <i>Note 129.</i> —In the assessment of portable engines shall likewise be included the value of the following articles generally imported therewith: One oilcloth or tarpaulin, the fireman's tools, one scovel for cleaning the pipes, one oil cup, a complete set of nut wrenches, three glass tubes for water-gauges, one suction pipe not exceeding 5 metres in length, with its filter ("palo"). |             |                      |   |      | Gilt or silvered ..... "  | 4000        | 50                   | do.   |
|      | The following shall be deemed to form integral parts of locomotives and tenders, viz., the wheels with their axles and tyres; boilers and furnaces, even imported separately. Wheels of portable engines with corresponding axles and pole shall only be considered as integral parts of such engines when imported therewith.  |             |                      |   |      | 1017 Corkscrews:  |             |                      |   |
|      | Water and steam pipes connecting the boiler and the motor, also fly-wheels and transmission pulleys are considered as integral parts of portable engines and of all other motors.   |             |                      |   |      | Plain, wholly of iron or steel, with handle of wood, bone, horn and the like ..... kilog.   | 2000        | 50                   | Hogsheads or cases, 10 %; cases or boxes of cardboard or similar packages: gross. |
|      | Pipes or joints of iron or steel imported with turbines are considered as forming an integral part thereof on condition that, taken together, they do not exceed 30 metres in length.   |             |                      |   |      |   |             |                      |   |

\* Cultivating implements are exempt from the registration tax of 10 %.

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.   |
|------|---|----------------|--------------------------------|--|
|      | With frame:<br>Of copper or brass.....kilog.  | 5000           | 50                             | See No. 1017.  |
|      | Of gold or silvered metal.....  | 7200           | 50                             | do.  |
| 1018 | Seals:<br>With handles:<br>Of ivory, mother-of-pearl or tortoise-shell.....kilog.   | 40000          | 50                             | do.  |
|      | Of bone, horn, glass, "louça" (faience, porcelain, &c.), or metal, plain, gilt, or silvered and the like.....kilog.   | 8000           | 50                             | do.  |
| 1019 | Circular, vertical, and hand saws, hand or steam.....   | ad val.        | 8                              |  |
| 1020 | Roasting drums:<br>Of any form or kind, with or without oven or frame, hand or steam.....kilog.   | 300            | 15                             | Hogsheads, 20 %; cases, 10 %.  |
|      | For flour:<br>Of iron.....  | 200            | 15                             | do.  |
|      | Of copper or its alloys.....  | 700            | 15                             | Hogsheads or cases, 10 %.  |
| 1021 | Lathes:<br>Hand or bench, for watchmakers, jewellers and the like.....kilog.  | 600            | 50                             | do.  |
|      | For smiths, locksmiths and the like.....kilog.  | 300            | 50                             | do.  |
|      | Steam.....  | ad val.        | 8                              |  |
| 1022 | Tape measures:<br>Not in cases.....kilog.   | 4000           | 50                             | Cases or boxes of cardboard or similar packages: gross.                      |
|      | In cases:<br>Of ivory, mother-of-pearl or tortoise-shell, with or without springs.....kilog.  | 13000          | 50                             | do.  |
|      | Of other materials, with or without springs.....kilog.  | 2000           | 50                             | do.  |
| 1023 | Type:<br>For printing:<br>Old, or in pigs, for casting.....   | ad val.        | 15                             |  |
|      | Not specially mentioned.....kilog.  | 150            | 15                             | Cases, 5 %.  |
|      | For bookbinders or booksellers, of copper, iron or zinc.....  | 600            | 15                             | do.  |
|      | Note 132.—Vincettes, filets, emblems, headpieces, brackets, and all other articles, imported with type or separately, are included in this number.  |                |                                |  |
| 1024 | Velocipedes:<br>Bicycles, with one saddle, for adults each.....   | 50000          | 25                             |  |
|      | Do., for boys and girls.....  | 20000          | 25                             |  |
|      | Tricycles, with baskets and cases for the conveyance of persons and goods or for similar purposes.....  | ad val.        | 25                             |  |
|      | Do., common, of tinued iron or wood, for children.....kilog.  | 300            | 25                             | Net  |
|      | Note 133.—Bicycles with more than one saddle shall, for every additional saddle, pay a surtax of 30,000 reis.   |                |                                |  |
|      | The duties applicable to velocipedes likewise include those leviable on the indispensable accessories accompanying the bicycles. Children's tricycles with pneumatic tyres shall be subject to a duty of 25 % ad valorem.   |                |                                |  |
|      | Boys' bicycles refer to those measuring up to 49 centimetres, computed from the centre of the axis of the power-wheel (pedal) to the extremity of the frame where the saddle rod (socket) is fitted, and girls' bicycles refer to those having up to 43 centimetres, measured as above.   |                |                                |  |
| 1025 | Tools, uten-ils and implements, all other, not specially mentioned, for the arts and trades and for any other purpose:<br>Hand.....kilog.   | 600            | 50                             | Hogsheads, 20 %; cases, 10 %; cases of cardboard or similar packages: gross. |
|      | For machines.....   | 300            | 50                             | do.  |
|      | Note 134.—Platforns of iron or wood, girdera and corresponding columns, ladders, balustrades, and other appliances necessary for the installation of machinery requiring such accessory parts, as well as furnace chimneys and similar articles imported at same time as the machinery to which adapted shall all be comprised in the value of the latter, but when the above are shipped separately and can, therefore, be used for some other purpose, they shall be dutiable at the rate of 20 % ad valorem. |                |                                |  |

| Nos. | Goods.  | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance. |
|------|---|----------------|--------------------------------|--------------------|
|      | If detached parts of machinery imported separately, are not specially enumerated or appear to form an integral part of any particular machine and cannot serve for any other purpose, they shall be taxed as the machinery with which connected. Pieces designated in the tariff, however, shall, save special provisions to the contrary and regardless of whether they accompany the machinery or not, be subject to the duty leviable thereon under the tariff.  |                |                                |                    |
|      | A duty of 8 % ad valorem will be levied on utensils and tools required in connection with the goods specified in Nos. 890 (first part), 982, 984, 1003, 1008, 1009 (first part), 1010 (first part), 1015 (third part), 1019 and 1021 (third part), if they cannot serve for any other purpose, whether accompanying the machines, or whether imported separately, also on screws, rivets, copper or glass tubes and other articles dutiable under the tariff, if the same are imported together with the machines, if they are adaptable to them, and if introduced in a quantity strictly necessary for the immediate operation of the machines. Articles imported as spare parts shall be dutiable under the tariff subject to the provisions of Article 2, paragraph II, of Law No. 2524, dated December 31, 1911. |                |                                |                    |

## CLASS XXXV.

## MISCELLANEOUS ARTICLES.

|      |   |         |    |   |
|------|---|---------|----|---|
| 1026 | Basties of horsehair, also those covered with tissues of cotton, wool or linen.....kilog.   | 7000    | 50 | Net.  |
| 1027 | Gymnastic apparatus, such as swings, rope, trapezes, and like articles.....kilog.   | 900     | 50 | do.   |
| 1028 | Frames:<br>Of covered wire for hats, bonnets, &c. (shapes).....dozen  | 5000    | 50 |   |
|      | For umbrellas and parasols, with ribs of whalebone, cane, iron or steel; with stretchers of iron and handles of iron, wool or cane, or without handles, and simply with ribs or stretchers of any kind.....kilog.   | 1500    | 50 | Cases or boxes of cardboard or similar packages: gross. |
|      | Note 135.—Sticks with handles of ivory, mother-of-pearl or tortoise-shell shall be liable to double the duties; when, in addition to the handles, such sticks consist of one of said materials, they shall be liable to quadruple the duty.                               |         |    |   |
| 1029 | Trays, cabbies, stamls, dagobes and other fancy articles of lacquered tin, varnished wood or paper-macul, imitating Chinese lacquer, plain, gilt or silvered, with or without ornaments of mother-of-pearl.....kilog.   | 8000    | 50 | do.   |
| 1030 | Tents of leather, suikloth or any kind of tissue, with or without accessories.....  | ad val. | 50 |   |
| 1031 | Walking sticks:<br>Of whalebone, composition or prepared horn.....kilog.  | 12000   | 50 | do.   |
|      | Of ivory or narwhal.....  | 40000   | 50 | do.   |
|      | Of wood, rushes, cane, bamboo and the like:<br>With knobs of bone, buffalo or other horn, composition, wood or common metal.....doz.  | 6000    | 50 |   |
|      | With knobs of ivory, mother-of-pearl or tortoise-shell.....doz.   | 25000   | 50 |   |
|      | With knobs of gold or silver, or fitted with these metals or with precious stones.....  | ad val. | 50 |   |
| 1032 | Purses, bags, cases ("indispensables") and other similar articles, of any material other than silk, not specially mentioned. (Dutiable as similar articles of leather, according to quality.)   |         |    |   |
|      | Note 136. Purses, bags, cases ("indispensables"), of cotton, wool or linen, with or without common accessories, shall, in addition to the duty stipulated in No. 27, be subject to a surtax of 20 %; should such articles be covered with silk, the surtax shall be 50 %. |         |    |   |
| 1033 | Manufactures of rubber, celluloid and gutta-percha, vulcanized or not: Pots and other articles for domestic use, funnels, capsules and bottles.....kdog.  | 2600    | 50 | do.   |

## CLASS XXXV.—MISCELLANEOUS ARTICLES—continued.

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|--|----------------|--------------------------------|---|
|      | Sticks, whips and similar articles<br>kilog.   | 5000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.           |
|      | Tobacco-pouches, tips of walking<br>sticks and match box covers<br>kilog.  | 4000           | 50                             | do.   |
|      | Dolls, toys and similar articles ..  | 3500           | 50                             | do.   |
|      | Buttons of all kinds ..  | 4000           | 50                             | do.   |
|      | Footwear ..  | 3000           | 50                             | do.   |
|      | Machine packing ..   | 1000           | 50                             | do.   |
|      | Combs, rulers and penholders ..  | 4000           | 50                             | do.   |
|      | Fans .. each   | 3000           | 50                             | do.   |
|      | Belts, braces, garters, corals, ribbons<br>("cavalros") and plaits:<br>(Covered with pure or mixed<br>silk .. kilog.   | 30000          | 50                             | With the ex-<br>ception of<br>cardboard<br>cases: gross.                      |
|      | Covered with any other ma-<br>terial .. kilog.   | 7000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.           |
|      | Preparation or composition for<br>dentists .. kilog.   | 3200           | 50                             | do.   |
|      | Bracelets, earrings, lockets and<br>other articles of adornment .. kilog.  | 10000          | 50                             | do.   |
|      | Stems and tubes for flowers ..   | 7000           | 50                             | do.   |
|      | Combined with tissues of cotton,<br>wool or linen:<br>In the piece or in cuttings .. kil.  | 4000           | 50                             | do.   |
|      | In articles not specially men-<br>tioned .. kilog.   | 7000           | 50                             | do.   |
|      | Combined with tissues of pure or<br>mixed silk:<br>In the piece or in cuttings .. kil.   | 7000           | 50                             | do.   |
|      | In articles not specially men-<br>tioned .. kilog.   | 15000          | 50                             | do.   |
|      | Hose, thresholds, leaves or sheets ..  | 1200           | 50                             | do.   |
|      | Door mats ..   | 1300           | 50                             | do.   |
|      | Coverings for floors, stairs &c.:<br>Male of Brazilian rubber (fine<br>Para) .. kilog.   | 100            | 50                             | do.   |
|      | Male of other rubber ..  | 10000          | 50                             | do.   |
|      | Solid tyres for wheels ( <i>rolas para<br/>rodas de carro</i> ):<br>Male of Brazilian rubber (fine<br>Para) .. kilog.  | 100            | 50                             | do.   |
|      | Male of other rubber ..  | 10000          | 50                             | do.   |
|      | Wire of tungsten, molybdenum,<br>wolfram, or of platinum composi-<br>tion .. gram.   | 60             | 15                             | do.   |
|      | Not specially mentioned ..   | ad val.        | 50                             | do.   |
| 1034 | Dolls and toys of any material:<br>With springs, or with spring, steam<br>or electrical mechanism .. kilog.  | 6000           | 60                             | Cases or boxes<br>of cardboard<br>or wood or<br>similar pack-<br>ages: gross. |
|      | Not specially mentioned ..   | 5000           | 60                             | do.   |
| 1025 | Powder puffs of ermine ..  | 12000          | 50                             | do.   |
| 1036 | Tobacco pipes, and cigar or cigarette<br>holders:<br>Indian, called "oenas" and the like<br>kilog.   | 60000          | 50                             | do.   |
|      | Of materials of any kind ..  | 1500           | 50                             | do.   |
|      | Of amber, meerschaum or imitation<br>kilog.  | 10000          | 50                             | do.   |
| 1037 | Cases and boxes:<br>Of cardboard, or cardboard and<br>wood, ornamented, for confec-<br>tionery and the like .. kilog.  | 4000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.           |
|      | Of zinc or other common metal,<br>with mirrors .. kilog.   | 1200           | 50                             | do.   |
|      | Of cardboard, wood, bone or horn,<br>plain, or covered with paper,<br>leather or any kind of tissue:<br>For jewellery, spectacles, razors<br>and the like .. kilog.                                | 10000          | 50                             | do.   |
|      | Or mathematical and surgical<br>instruments: bonecapable<br>medicine chests and for<br>knives, forks and spoons<br>kilog.  | 2500           | 50                             | do.   |
|      | Shaving-cases and the like, with<br>mirrors:<br>Of fine wood .. kilog.   | 5000           | 50                             | do.   |
|      | Of cardboard or common wood,<br>painted, varnished, or<br>covered with paper .. kilog.   | 1500           | 50                             | do.   |
|      | Sewing-cases, with or without fit-<br>tings, also cases for music, gloves,<br>as well as cases ornamented with<br>shells, and wooden cases covered<br>with any kind of tissue or leather<br>kilog. | 6000           | 50                             | do.   |

| Nos. | Goods.   | Duty.<br>Reis. | Per-<br>centage<br>of<br>duty. | Tare<br>allowance.  |
|------|--|----------------|--------------------------------|---|
|      | For playing ombre (a game of<br>cards):<br>Plain, painted or varnished<br>kilog.   | 4000           | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.   |
|      | Of lacquer or lacquered ..   | 10000          | 50                             | do.   |
|      | Ice chests ..  | 250            | 50                             | do.   |
|      | Of pine (or fir) or any other com-<br>mon wood for packing wine, beer<br>and all other articles:<br>Not fitted .. kilog.   | 100            | 50                             | do.   |
|      | Fitted ..  | 130            | 50                             | do.   |
|      | Of pine (or fir) or any common wood<br>for packing cigars, perfumery and<br>similar articles, fitted or not .. kilog.  | 500            | 50                             | do.   |
|      | Of pine (or fir), exclusively for<br>matchboxes:<br>Not fitted .. kilog.   | 1300           | 50                             | Cases of card-<br>board, sheet<br>metal ("folha"),<br>zinc or<br>similar pack-<br>ages: gross.                                      |
|      | Fitted and complete ..   | 1300           | 50                             | do.   |
|      | Note 137.—Articles of all kinds,<br>imported with shaving-cases or<br>glove boxes, of gold, silver, ivory<br>or tortoise-shell, and articles for<br>sewing cases of gold or silver, and<br>counters of any material imported<br>with cases for playing ombre,<br>shall be dutiable separately. |                |                                |   |
| 1038 | Portfolios, cigar-cases, purses and<br>tobacco cases:<br>Without borders:<br>Of Ohilian or Peruvian straw<br>gramme  | 200            | 50                             | Cases or boxes<br>of cardboard<br>or similar<br>packages:<br>gross.   |
|      | Of ivory, mother-of-pearl, silk,<br>velvet or of not specially men-<br>tioned straw .. kilog.  | 32000          | 50                             | do.   |
|      | Of tortoise-shell ..   | 48000          | 50                             | do.   |
|      | Of leather, rubber or celluloid,<br>bark, composition, papier-<br>maché, buffalo or other horn,<br>or of cotton, woollen or linen<br>tissue .. kilog.  | 10000          | 50                             | do.   |
|      | With borders of copper or other<br>common metal:<br>With backs of ivory, mother-of-<br>pearl or tortoise-shell .. kilog.   | 22000          | 50                             | do.   |
|      | With backs of leather, straw,<br>tissue of any kind, rubber,<br>celluloid, composition, bone,<br>horn, or gilt or silvered<br>metal .. kilog.  | 10000          | 50                             | do.   |
|      | Of tin-plate, plain or painted, and<br>the like .. kilog.  | 4800           | 50                             | do.   |
|      | Of any kind, with ornaments or<br>borders of gold or silver, and<br>those not specially mentioned ..   | ad val.        | 50                             | do.   |
|      | Note 138.—Requisites or articles<br>for shaving, sewing and the like,<br>imported in portfolios, shall be<br>weighed together with the por-<br>tfolios, unless of gold or silver, in<br>which case the same would be<br>liable to the respective duties.                                       |                |                                |   |
| 1039 | Parasols and umbrellas:<br>Covered:<br>With cotton or linen .. each  | 1500           | 50                             |   |
|      | With wool ..   | 3000           | 50                             |   |
|      | With silk, pure or mixed with<br>any other material:<br>Plain .. each  | 7000           | 50                             |   |
|      | Trimmed with lace, fringes,<br>embroidery or feathercases ..   | 14000          | 50                             |   |
|      | With ornaments or handles of gold,<br>silver or with precious stones ..  | ad val.        | 50                             |   |
|      | Note 139.—The duties on um-<br>brellas and parasols include those<br>on their sheaths or cases.  |                |                                |   |
| 1040 | Whips of all kinds not specially men-<br>tioned:<br>With lash, and for vehicles .. dozen   | 15000          | 50                             |   |
|      | Without lash ..  | 10000          | 50                             |   |
|      | With handles of gold or silver, or<br>with precious stones ..  | ad val.        | 50                             |   |
| 1041 | Chocolate, common, and sanitary choco-<br>late, of all kinds, bonbons and sweet-<br>meats not specially mentioned .. kilog.  | 3000           | 50                             | Small and large<br>cases, boxes<br>of cardboard,<br>sheet metal<br>("folha") or<br>zinc, flasks or<br>similar pack-<br>ages: gross. |







|                                      | Nos.                                 |                                     | Nos.   |                                      | Nos.                          |   | Nos.                        |
|--------------------------------------|--------------------------------------|-------------------------------------|--|--------------------------------------|-------------------------------|---|-----------------------------|
| ard tables ..                        | 1762                                 | Chestnuts ..                        | 118  | Drops ..                             | 1280, 1321                    | Gum ..  | 186, 214                    |
| of lading ..                         | 1176                                 | Obituary ..                         | 158  | Dryers ..                            | 1109                          | Gums and resins ..  | 1275, 1276, 1277            |
| raphs ..                             | 1628                                 | Chimneys, hamp. ..                  | 329  | Dusters ..                           | 1109                          | Gun-cotton ..   | 1688                        |
| s' eggs ..                           | 19                                   | China clay ..                       | 324  | Dyes ..                              | 1113                          | Guns ..   | 1691, 1693                  |
| uts ..                               | 153                                  | Chloral ..                          | 1428, 1430   | Dyewoods ..                          | 1197                          | Gutta-percha ..   | 171, 185                    |
| uth ..                               | 511                                  | Chloride ..                         | 1417   | Dynamite ..                          | 1704                          | Guttering ..  | 490                         |
| salts ..                             | 1412                                 | Chlorodyne ..                       | 1252   | Earthenware and faience ..           | 579-598                       | Gymnastic appliances ..                                   | 1795                        |
| ers ..                               | 1197, 1198                           | Chloroform ..                       | 1431   | Edinol ..                            | 1441                          | Gypsum ..   | 575-578                     |
| kbboards for schools ..              | 1773                                 | Chlorophyll ..                      | 1226   | Eggs ..                              | 19                            | Hair ..   | 34, 40, 55, 173             |
| king ..                              | 1074-1078                            | Chromogen ..                        | 1410   | Eikonogen ..                         | 1443                          | Hams ..   | 16                          |
| iders ..                             | 62                                   | Chlor cases ..                      | 327  | Elastics 756, 757, 848, 849, 935, .. | 926, 1011, 1012               | Hanes ..  | 260                         |
| ickets ..                            | 75, 93, 925, 1017                    | Cigar holders ..                    | 248  | Electric piles or batteries ..       | 1446                          | Hammocks ..   | 1787                        |
| is ..                                | 377, 368, 682, 799, 878              | Cigarette cases ..                  | 73   | Embroideries 300, 301, 488, 489, ..  | 922, 923                      | Handcarfts ..   | 1611                        |
| et ..                                | 60                                   | Cigarette holders ..                | 248  | Enamels ..                           | 1446                          | Handkerchiefs ..  | 782-784, 865-867, 1033-1038 |
| tiog paper ..                        | 1170                                 | Cigarettes ..                       | 288, 1250  | Emery ..                             | 537                           | Handles, door ..  | 420-424                     |
| Chooks ..                            | 355                                  | Cigarettes .. paper for ..          | 1174, 1180   | cloth and paper ..                   | 558                           | tool ..   | 263, 264                    |
| es ..                                | 1623, 1639                           | Cigars ..                           | 288, 1250  | Enamel ..                            | 449                           | Harts' horns ..   | 1627                        |
| ers ..                               | 1721-1724                            | Chienotographs ..                   | 101, 102   | Engraving ..                         | 1138, 1139                    | Hats 86 88, 210-223, 796-798, 875-877, 957-960, 1016-1018 | 1260, 1261                  |
| ers ..                               | 425-450                              | Cinnamon ..                         | 321, 571   | Envelopes ..                         | 1177, 1203                    | Hat brims or borkers ..                                   | 726, 913                    |
| is ..                                | 1140                                 | Clays ..                            | 1653   | for packing bottles ..               | 213                           | linings ..  | 702, 853, 1016, 1147        |
| ee, and manufactures of ..           | 54                                   | Clips or pegs for hannels or ..     | 1653   | Epaullets ..                         | 502                           | shapes ..   | 739, 988                    |
| covers ..                            | 1185-1187                            | Clocks ..                           | 1658, 1669   | Ergot of rye ..                      | 1256                          | Hawse holes ..  | 1627                        |
| ks ..                                | 1130-1152                            | Cloes, woolen ..                    | 286  | Ergotine ..                          | 1266, 1267                    | Hazelnuts ..  | 118                         |
| and shoes ..                         | 89, 96, 225, 226                     | Clothing ..                         | 790, 896 811, 870, 884, 888, 954, 962-965, 1044, 1049-1058 | Essences ..                          | 1209, 1226                    | Heaters ..  | 591-593                     |
| ies' 553, 618-621, 1390, 1301        | 1239                                 | Cloths ..                           | 663-668, 708-710, 789                                      | Ethers ..                            | 1455-1458                     | Heating ..  | 282, 283                    |
| igies ..                             | 256, 1060, 1131                      | Cloves ..                           | 781, 864, 898-901, 970, 1340, 1789                         | Eucalypt ..                          | 1459                          | Hectopne ..   | 1470                        |
| ees ..                               | 772, 839, 945, 1021                  | Cobalt, and its salts ..            | 1079, 1080   | Eumyrtine ..                         | 176, 1226, 1370               | Hemp, and manufactures of 650, 682                        | 187                         |
| ids ..                               | 533-533, 540, 553, 593, 593          | Cocoa ..                            | 1432   | Eyalets ..                           | 1747                          | Herbs ..  | 327                         |
| lgea ..                              | 411                                  | Cocoa butter ..                     | 157  | Eyes, artificial ..                  | 1747                          | Hides and skins ..  | 43-47, 56, 57               |
| lle-bits ..                          | 327                                  | Cocoa ..                            | 133, 135   | Face guards ..                       | 339                           | Hooks ..  | 327                         |
| lles ..                              | 36                                   | husks ..                            | 153  | Faience ..                           | 579-598                       | hoes and eyes ..  | 327, 486, 487               |
| mmine ..                             | 1413                                 | Cocaine ..                          | 1106   | Fans ..                              | 1714-1717                     | Hoods, woolen ..  | 187                         |
| nze, and manufactures of 430-432     | 1105                                 | Cocks ..                            | 402, 448   | Fats ..                              | 18                            | Hoj ..  | 190                         |
| powder ..                            | 77, 204, 203                         | Coee ..                             | 136, 139   | Feather dusters ..                   | 84                            | Horn manufactures ..                                      | 65                          |
| ous ..                               | 77, 204, 203                         | Coee .. mills ..                    | 404  | Feedbe ..                            | 150                           | Horse clothes ..  | 673, 745, 925, 961          |
| ishes 72, 73-77, 204-205, 1323, 1608 | 243, 350                             | Coffins ..                          | 242, 319, 405, 1761  | Felt ..                              | 210, 211, 694, 914, 1271      | Horsehoes ..  | 297                         |
| ckets ..                             | 243, 350                             | ornaments for ..                    | 326, 349   | Fibres ..                            | 177                           | Houses ..   | 1735                        |
| ckies ..                             | 326, 328, 435, 496                   | Collars ..                          | 1743, 1791   | Field glasses ..                     | 1385                          | Hypocryone ..   | 1471                        |
| fers ..                              | 350                                  | Colours ..                          | 802, 881, 1254   | Figures 389, 591, 592, 607, 628, ..  | 851, 1121, 1143               | Ichthyol ..   | 1479                        |
| ble, electric lighting ..            | 1640                                 | Collection ..                       | 1437   | Files ..                             | 1631                          | Implements, immigrants' ..                                | 1772                        |
| llon ..                              | 903, 921                             | Colours ..                          | 1100-1108  | Filters ..                           | 590, 1735                     | Incense ..  | 1276                        |
| uting ..                             | 1697                                 | Combs ..                            | 65   | Fire-extinguishing apparatus ..      | 1732                          | India rubber, and manufac- ..                             | 179-185, 290, 303           |
| sks ..                               | 31                                   | Compasses, ships' ..                | 1606   | and materials ..                     | 1732                          | Indigo ..   | 191                         |
| tter ..                              | 33, 249, 250, 327, 328, ..           | Composition for melting chain ..    | 1742, 1743   | Fireworks ..                         | 1703                          | Inhalers ..   | 1285                        |
| ttions ..                            | 484-487, 586, 605, 622, 744, 843, .. | Confecionery ..                     | 1477   | Fish ..                              | 12, 13, 27, 28                | Injections ..   | 1286                        |
| bles ..                              | 557                                  | Copper, and manufactures of 430-432 | 1433-1436  | Fishplates ..                        | 374                           | Ink ..  | 1110-1116                   |
| lminu metallic ..                    | 512                                  | salts ..                            | 1433-1436  | Flags ..                             | 921                           | Insertions ..   | 702, 789, 899               |
| and its salts ..                     | 1414                                 | Copra ..                            | 169  | Flasks ..                            | 584, 613, 621, 1273, 1345     | Instruments, musical, and ..                              | 1664-1687                   |
| efine, and its salts ..              | 1369                                 | Coppyng presses ..                  | 326, 412   | Flavours ..                          | 1296                          | cosmetics ..  | 1634                        |
| leum salts ..                        | 1416-1420                            | Coral ..                            | 619  | Flies ..                             | 1309                          | Insulators ..   | 1640                        |
| lendars ..                           | 1122                                 | Cordage ..                          | 658  | Florence hair ..                     | 1283                          | Invoices ..   | 1176                        |
| mplhar ..                            | 1372, 1373                           | Cork ..                             | 892, 966   | Flowers ..                           | 79, 761, 1015, 1146, 1272     | Iodine, and its salts ..                                  | 1569                        |
| mary seed ..                         | 112                                  | Corks ..                            | 170-172  | Flower vases ..                      | 591, 592, 607, 628            | Iron, and manufactures of 311-429                         | 1712-1718                   |
| ndies ..                             | 1090-1093                            | and manufactures of 291, 296        | 202  | Fodder ..                            | 400, 500                      | Ironclads ..  | 39, 1253                    |
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| th, &c              | 207, 1745 | Yerba-mate | 149                     |                           |           |            |      |      |  |

KEY, WEIGHTS AND MEASURES.—The conlor = 2½ peso; the doblo peso; the escullo = 5 peso. The monetary unit is the gold peso, weights and measures this country has adopted the metrical system.

NO. 3063, DATED 11TH MARCH, 1916, ESTABLISHING A NEW CUSTOMS TARIFF.

TITLE 1.—Foreign products or merchandise when imported for consumption in the country, shall be subject to the following Customs duties, excepting where classified as free:—

| Tariff Classification. | Rate of Duty. | Rate of Duty. |
|------------------------|---------------|---------------|
|                        | Pesos         | cts.          |

## SECTION 1.—ANIMAL MATERIALS.

## A.—Live Animals.

|  |      |       |
|--|------|-------|
| attle, female  | head | 10 00 |
| attle, male  | „    | 16 00 |
| attle, „   | „    | 2 00  |
| heep   | „    | 10 00 |
| orses  | „    | 1 00  |
| cats   | „    | 5 00  |
| sses   | „    | 10 00 |
| ules   | „    | 5 00  |
| igs  | „    | Free  |
| least of burden and their trappings, for carrying either       | „    | Free  |
| other live animals not mentioned                               | „    | Free  |
| animals imported from abroad by sea or by passes which are     | „    | Free  |
| served by railways or which are near to railways shall pay     | „    | Free  |
| an additional duty of 12 pesos per head in the case of cattle, | „    | Free  |
| horses, or mules, and 3 pesos in the case of sheep or pigs.    | „    | Free  |
| The President of the Republic shall determine which            | „    | Free  |
| frontier mountain passes come within the foregoing category.   | „    | Free  |

## B.—Alimentary Products.

|  |   |      |
|--|---|------|
| Meats, fats, intestines, fish and shell fish in brine, in barrels; | „ | 0 20 |
| dried fish and shell fish in whatever receptacle                   | „ | 0 20 |
| Fresh meats, fish and shell fish, whether frozen or not            | „ | 0 20 |
| Preserves:   | „ | 0 20 |
| Of meat, soups, fish and shell fish, not specified, u.s.m.         | „ | 0 80 |
| Of fish roes (caviar)  | „ | 2 00 |
| Jerked beef (charqui) and hung beef (tasajo), raw                  | „ | 0 50 |
| hams, baccon, and dried, smoked or salted tongues, including       | „ | 2 00 |
| in each case the salt in which they are preserved                  | „ | 0 18 |
| Meat extract, of all classes                                       | „ | 0 20 |
| Cereals, comestible  | „ | 0 08 |
| Birds' eggs in their natural state                                 | „ | 0 20 |
| Milk:  | „ | 0 08 |
| Fresh  | „ | 0 20 |
| Sterilized or peptonized   | „ | 0 40 |
| Condensed, whether containing other substances or not;             | „ | 0 25 |
| desiccated, in powder or paste; milk in cakes, even if             | „ | 0 30 |
| preserved with preservative materials, and fresh or pre-           | „ | 0 10 |
| served cream   | „ | 0 55 |
| Butter and lard, pure or mixed:                                    | „ | 0 25 |
| Lard   | „ | 0 60 |
| Butter, margarine butter   | „ | 0 30 |
| Margarine  | „ | 0 10 |
| Honey from bees  | „ | 0 45 |
| Cheese   | „ | 0 25 |
| Salmon, preserved  | „ | 0 30 |
| Sardines, preserved  | „ | 0 30 |

## C.—Industrial Products.

|   |   |       |
|---|---|-------|
| Yolk of egg, for tanners                                    | „ | 0 15  |
| Whalebone:  | „ | 0 50  |
| Raw   | „ | 4 50  |
| In other forms, not specified                               | „ | 1 80  |
| Ribs or rib formations or bone, for corsets or clothing     | „ | 1 50  |
| Buttons of shalabone, horn or bone                          | „ | 25 00 |
| Huonai hair   | „ | 0 60  |
| Wax   | „ | 3 00  |
| Bristles for brushes or other purposes                      | „ | 0 30  |
| Cobblers' wax   | „ | 0 30  |
| Glue and gelatine, for glueing or pasting, u.s.m.           | „ | 0 45  |
| Special ingredient for clarifying spirits                   | „ | 0 40  |
| Horsehair   | „ | 0 06  |
| Renet:  | „ | 1 00  |
| Liquid  | „ | Free  |
| Powder  | „ | 1 80  |
| Hides or skins with the hair, not tanned or felled          | „ | 2 00  |
| Hides and skins with the hair, tanned or felled             | „ | 5 00  |
| Leather, tanned or prepared:                                | „ | 5 00  |
| Kidskins, whole, providing the weight of a dozen does not   | „ | 5 00  |
| exceed 1,200 grammes  | „ | 2 50  |
| Kidskins cut out for gloves                                 | „ | 5 00  |
| Morocco (marroques y tafletes)                              | „ | 5 00  |
| Parment   | „ | 5 00  |
| Crocodile   | „ | 5 00  |
| Box calf, and unspecified kidskins                          | „ | 0 60  |
| Sole leather  | „ | 2 50  |
| Other leather, not specified                                | „ | 0 20  |
| Leather which imitates leather of superior quality will pay | „ | 0 30  |
| the higher duty as determined by its appearance             | „ | 0 10  |
| Spermoceti  | „ | 0 60  |
| Spores  | „ | 0 10  |
| Stearine in lumps   | „ | 0 60  |
| Gelatine for use in preparing alimentary products           | „ | 0 10  |
| Bone ash  | „ | 0 10  |
| Animal hair   | „ | 0 10  |

| Nos. | Tariff Classification.   | Rate of Duty.    |
|------|--|------------------|
|      |  | Pesos cts        |
| 56   | Fine furskins, tanned or prepared in any form                  | kilo. net 6 00   |
| 57   | Ostrich skins, in the natural state                            | „ 0 75           |
| 58   | Stankins, in the natural state                                 | „ 0 75           |
| 59   | Feathers for feather dusters, pillows or other purposes        | kilo. legal 1 20 |
| 60   | Strips or bands of leather, prepared for trimming hats or caps | „ 2 00           |
| 61   | Blood, dried, for industrial uses                              | kilo. gross 0 12 |
| 62   | Tallow   | „ 0 12           |
| 63   | Bladders, dried  | „ 0 12           |

## D.—Manufactured Products.

|    |  |                               |
|----|--|-------------------------------|
| 63 | Articles manufactured from tortoise-shell or ivory, not specified  | kilo. legal 20 00             |
| 64 | Manufactured articles and tissues of horsehair from the mane or tail (crin ó crin), whether containing an admixture of vegetable materials or not, not specified   | kilo. net 3 00                |
| 65 | Articles manufactured from whalebone, horn, bone or quills (from birds' feathers), not specified   | „ 2 60                        |
| 66 | „ manufactured from, or covered or lined with, leather, not specified  | kilo. legal 3 00              |
| 67 | „ manufactured from mother-of-pearl or coral, not specified  | kilo. legal 5 00              |
| 68 | „ manufactured from human hair   | „ 60 00                       |
| 69 | „ manufactured of fine turk's not specified, kilo. net   | 20 00                         |
| 70 | „ manufactured with feathers, not specified, and ornamental feathers   | kilo. legal 20 00             |
| 71 | Carpets, rugs, foot-mats (yolgas), bedspreads and bed-covers of skin, and powder pulis for the toilet  | kilo. legal 5 00              |
| 72 | Brushes (brochas), not specified, with handle other than of ivory, mother-of-pearl, or tortoise-shell  | kilo. legal 2 20              |
| 73 | Pocket wallets, cigarette cases, card cases, purses, and hand-bags, of leather, whether with frames or lined or not  | kilo. legal 6 00              |
| 74 | Sieves or sifters of tissue of horsehair (crin ó crin)   | kilo. net 0 50                |
| 75 | Brushes (cepillos) and whisks of horsehair, bristles or hair, with or without admixture of other materials, not specified  | kilo. legal 4 00              |
| 76 | Brushes, as above, mounted with tortoise-shell, mother-of-pearl or ivory   | kilo. legal 30 00             |
| 77 | Brushes, brooms and scrubbers of bristles or horsehair (crin ó crin), with or without admixture of vegetable fibres, or with or without handles, for boots and shoes, for cleaning floors and doors and for other similar uses | kilo. legal 1 50              |
| 78 | Leather sections or toe-pieces, partly or entirely ready for use, for boots and shoes  | „ 8 00                        |
| 79 | Artificial flowers or other articles, not specified, of wax, with or without parts of other material   | kilo. legal 6 00              |
| 80 | Gloves of skin, plain or embroidered   | „ 25 00                       |
| 81 | Unlined  | kilo. (excluding boxes) 15 00 |
| 82 | Lined, and gloves with thickened or strengthened wrist   | kilo. (excluding boxes) 3 00  |
| 83 | Gloves for fencing or boxing   | „ 3 00                        |
| 84 | Soap for washing and scouring, unscented, not specified  | kilo. gross 0 25              |
| 85 | Feather dusters  | kilo. legal 1 60              |
| 86 | Saddles  | each 20 00                    |
| 87 | Hats of horsehair, with or without other material:   | „ 12 00                       |
| 88 | For men, finished or unfinished  | „ 12 00                       |
| 89 | For women, unfinished  | „ 36 00                       |
| 90 | For women, trimmed   | „ 36 00                       |

## E.—Footwear.

|     |   |                  |
|-----|---|------------------|
| 91  | Boots (botas) for men:  | „                |
| 92  | Not exceeding a height of 45 centimetres in the leg   | doz. pairs 72 00 |
| 93  | Exceeding a height of 45 centimetres in the leg   | „ 120 00         |
| 94  | Boots (botines) and shoes, of leather or cloth of any kind or material, including also boots (botas) other than men's boots and footwear of cloth containing silk | „ 6 00           |
| 95  | Up to 16 centimetres measured on the sole   | doz. pairs 36 00 |
| 96  | Exceeding 16 and up to 22 centimetres measured on the sole  | „ 60 00          |
| 97  | Exceeding 22 centimetres measured on the sole   | „ 60 00          |
| 98  | Footwear not specified, of leather or other material not containing silk, even if ornamented with silk  | „ 4 80           |
| 99  | Up to 16 centimetres measured on the sole   | doz. pairs 9 60  |
| 100 | Exceeding 16 and up to 22 centimetres measured on the sole  | „ 15 00          |
| 101 | Exceeding 22 centimetres measured on the sole   | „ 15 00          |

## SECTION 2.—VEGETABLE PRODUCTS.

## A.—Fruits, Grains, Garden Produce, Vegetables, &amp;c.

|     |   | Spices (seeds, herbs, &c.) |       |
|-----|---|----------------------------|-------|
| 97  | Capsicum (aji) and Spanish pepper (pimentón): | „                          | 0 25  |
| 98  | Ground  | „                          | 0 40  |
| 99  | Pepper (pimentón):                            | „                          | 0 25  |
| 100 | Whole   | „                          | 0 40  |
| 101 | Ground  | „                          | 0 25  |
| 102 | Cloves:                                       | „                          | 0 40  |
| 103 | Whole   | „                          | 0 40  |
| 104 | Ground  | „                          | 0 45  |
| 105 | Aniseed                                       | „                          | 10 00 |
| 106 | Saffron                                       | kilo. legal                | 10 00 |
| 107 | Cinnamon and bastard cinnamon:                | „                          | 0 10  |
| 108 | Whole   | kilo. gross                | 0 15  |
| 109 | Ground  | „                          | 0 40  |
| 110 | Ground  | „                          | 0 20  |
| 111 | Truffles, dried or fresh                      | kilo. legal                | 1 40  |
| 112 | Vanilla                                       | „                          | 4 00  |

## SECTION 2.—VEGETABLE PRODUCTS—continued.

| Nos.   | Tariff Classification.   | Rate of Duty.<br>Pesos cts. | Nos.  | Tariff Classification.   | Rate of Duty.<br>Pesos |
|--|--|-----------------------------|---|--|------------------------|
| Spices not specified, pure or mixed :  |  |                             | Cork :  |  |                        |
| 106  | Whole .....  | kilo, gross 0 30            | 170   | In the rough, in sheets or pulverise l. ....   | kilo, gross 0 0        |
| 107  | In paste or powder .....   | " 0 50                      | 171   | In the form of stoppers or discs .....   | " 0 2                  |
| Forge, Seeds and Plants.   |  |                             | 172   | Mixed with other material moulded in the form of bricks .....  | kilo, gross 0 0        |
| 108  | Fodder and forage for feeding animals .....  | 100 kilos, gross 1 25       | 173   | Vegetable hair .....   | " 0 0                  |
| 109  | Live plants and fresh flowers .....  | " Free                      | 174   | Extrine and dried paste .....  | " 0 0                  |
| 110  | Lacuerne seeds .....   | kilo, gross 0 06            | 175   | Quina ( <i>copa para buques</i> ) .....  | " 0 0                  |
| 111  | Cotton seed .....  | " Free                      | 176   | Extract of logwood and <i>Eneite</i> , or granular logwood .....   | kilo, gross 0 1        |
| 112  | Palm seed .....  | " 0 10                      | 177   | Fibres and roots of <i>pissavira</i> , rice, <i>esparto</i> or other vegetable materials for making brushes .....  | kilo, gross 0 05       |
| 113  | Canary seed .....  | " 0 03                      | 178   | Glass, solid or liquid, for industrial use .....   | " 0 10                 |
| 114  | Limesd (thussed) and hempseed .....  | " Free                      | Indiarubber (caoutchouc, gutta-percha and balata) :   |  |                        |
| 115  | Seeds, cibols, bulbs, tubers, &c., of exotic plants .....  | " Free                      | Resilient :   |  |                        |
| 116  | Seeds for agriculture, not specified .....   | " "                         | 179   | Raw .....  | " 0 0                  |
| Fruits.  |  |                             | 180   | In sheets .....  | " 0 2                  |
| 117  | Almonds, bitter or sweet :   |                             | 181   | With cloth or metal for packing machinery or for other uses .....  | kilo, gross 0 30       |
| 118  | Unshelled .....  | kilo, gross 0 25            | 182   | Vulcanised, in sheets .....  | " 1 20                 |
| 119  | Shelled .....  | " 0 40                      | 183   | Residues of rubber .....   | " 0 10                 |
| 120  | Almond nuts, chestnuts .....   | " 0 20                      | 184   | Rubber solution for adhesive purposes .....  | kilo, legal 0 60       |
| 121  | Accounts .....   | " 0 20                      | 185   | In the form of plugs and stoppers, and rings for use in packing preserves .....  | kilo, legal 0 60       |
| 122  | Pine nuts and pistachio nuts .....   | " 0 20                      | 186   | Gums : Arabic .....  | " 0 05                 |
| 123  | Peanuts .....  | " 0 01                      |   | Copal .....  | " 0 05                 |
| 124  | Walnuts .....  | " 0 20                      |   | Damar, Inc, sandarac .....   | " 0 05                 |
| 125  | Fruits, dried, not specified, such as prunes, raisins, &c., .....  | kilo, gross 0 35            |   | Scamell .....  | " 0 05                 |
| 126  | Fruits, fresh .....  | " 0 10                      |   | Tragacanth .....   | " 0 05                 |
| 127  | Peanuts .....  | " 0 01                      |   | Mastic ( <i>almédiga a mague</i> ) .....   | " 0 05                 |
| 128  | Walnuts .....  | " 0 20                      | 187   | Herbs for manufacturing liquors .....  | " 0 90                 |
| Cereals.   |  |                             | 188   | Natural plant leaves, painted or varnished .....   | 1 50                   |
| 129  | Rice, bulked or not, even if split .....   | kilo, gross 0 04            | 189   | Cane (rattan) for making furniture .....   | kilo, gross 0 05       |
| 130  | Oats .....   | " 0 10                      | 190   | Mohair .....   | " 0 10                 |
| 131  | Barley, common, and malt .....   | 100 kilos, net 1 65         | 191   | Mosses .....   | " 0 30                 |
| 132  | Rye .....  | " 0 05                      | 192   | Moss for florists .....  | kilo, legal 0 30       |
| 133  | Cereals, not specified .....   | " 0 10                      | 193   | Dyewoods, in their natural state, in chips, sawdust or crushed .....   | kilo, gross 0 02       |
| 134  | Pearled grain .....  | " 0 10                      | 194   | Turnerie (curcuma) .....   | " 0 15                 |
| 135  | Maize .....  | " 0 03                      | 195   | Pine re-in for industrial uses .....   | 100 kilos, gross 0 50  |
| 136  | Wheat .....  | " Free                      | 196   | Sunac for tanning .....  | kilo, gross 0 02       |
| Garden Produce, Mushrooms ( <i>vallampas</i> ), Vegetables, Tubers, &c., Dried : |  |                             |   | Unspecified tanning extracts from barks .....  | " 0 02                 |
| 137  | Mushrooms ( <i>vallampas</i> ) .....   | kilo, gross 0 20            | D.—Manufactured Products.   |  |                        |
| 138  | Not specified .....  | " 0 10                      | 197   | Ornaments or figures of paste or starch .....  | kilo, legal 2 50       |
| 139  | Fresh, not specified .....   | " 0 05                      | 198   | Manufactured articles, not specified, of rubber, or of cane, whether containing parts of other materials or not .....  | kilo, gross 1 00       |
| Various.   |  |                             | 199   | Manufactured articles of celluloid, not specified, .....   | kilo, legal 4 00       |
| 140  | Cocoa :  |                             | 200   | Manufactured articles of soft or hard (vulcanised) rubber, not specified .....   | kilo, legal 2 50       |
| 141  | Raw or in the bean, with or without husks .....  | kilo, gross 0 10            | 201   | Manufactured articles of cork, not specified, even if with parts of paper or of tissue not containing silk .....   | kilo, legal 0 75       |
| 142  | Husks, crude or roasted .....  | " 0 05                      | 202   | Manufactured articles, not specified, of <i>coco</i> nut, whether containing pieces of other material or not .....   | kilo, legal 2 00       |
| 143  | Ground, or in paste .....  | " 0 50                      | 203   | Tubes or hose-piping of rubber, whether or not containing pieces of common metal or tissue without silk .....  | kilo, gross 0 40       |
| Coffee :   |  |                             | 204   | Brushes ( <i>cepillos</i> , <i>brusos</i> ), besoms, brooms and whisks, of vegetable fibres or bristles, not specified .....   | kilo, gross 1 00       |
| 144  | In the bean, crude or roasted .....  | kilo, net 0 10              | 205   | Brushes ( <i>cepillos</i> ) of vegetable roots or fibres for personal or table use, with frame other than of tortoiseshell, mother-of-pearl or ivory .....                     | kilo, legal 2 50       |
| 145  | Husks .....  | " 0 02                      | 206   | Cork stoppers with parts of other material .....   | " 1 00                 |
| 146  | Ground, whether mixed or not with chivory or other substances, and that called chicory coffee .....  | kilo, net 0 15              | 207   | Wreaths and other funeral ornaments of evergreens, with meanings of straw or imitations thereof .....  | kilo, legal 5 00       |
| 147  | Coffee of barley or of malt .....  | kilo, legal 0 45            | 208   | China glass and mattings or imitations thereof .....   | kilo, gross 0 25       |
| 148  | Acorn coco .....   | " 0 45                      | 209   | Mass or matting (plated cane), even if stuck with tissue, for covering articles of furniture .....   | kilo, net 1 80         |
| 149  | Ten, in bulk .....   | kilo, net 0 90              | 210   | Felt, tarred, for sheathing vessels .....  | kilo, gross 0 10       |
| 150  | In paper or cardboard .....  | " 1 00                      |   | Felt for roofing, and felts called "ruberial," "elastin" and the like .....  | kilo, gross 0 10       |
| 151  | In packets of tioplate or other material .....   | " 0 10                      | 211   | Felt, untarred, for hats, caps, or shawls .....  | " 0 50                 |
| 152  | Yerba-mate .....   | " 0 05                      | 212   | Photographs in the form of celluloid films .....   | kilo, legal 6 00       |
| E.—Alimentary Products.  |  |                             | 213   | Silentsis or envelopes of straw or other vegetable material, and straw prepared for packing bottles .....  | kilo, gross 0 20       |
| 153  | Oils, edible .....   | kilo, net 0 25              | 214   | Gum, glue or mucilage, liquid, with or without small brush .....   | kilo, legal 0 30       |
| Sugars, not specified, containing the following proportions of sucrose :         |  |                             | 215   | Caps ( <i>gorras</i> ) of straw or chip for men and boys .....   | doz. 6 00              |
| 154  | From 85 to 98% .....   | 100 kilos, net 3 75         | 216   | Scalping wax .....   | kilo, legal 0 40       |
| 155  | More than 98, but not exceeding 99% ..   | " 6 00                      | 217   | Trimmings and ornaments of straw or shavings, not specified, even if containing an admixture of cotton, linen or wool to an extent not exceeding 10% of the total weight ..... | kilo, legal 1 20       |
| 156  | More than 99% .....  | " 9 00                      | 218   | Socks or soles of <i>esparto</i> or straw for footwear, whether containing flannel or not .....  | kilo, legal 0 90       |
| 157  | Impure sugar ( <i>chancaca</i> or <i>conerita</i> ) moist or dry ..  | " 3 00                      | 219   | Hats of straw, palm, chip, or other similar vegetable materials, for men or boys :   |                        |
| 158  | Crushed sugar, with aromatic substances added, for confectionery .....   | kilo, legal 0 15            |   | Of cane, palm or <i>petate</i> , without embellishments or ornaments .....   | kilo, net 1 50         |
| 159  | Confectionery and sweets, not specified (including chocolate in the form of sweets or tablets), except medicinal sweetmeats .....          | kilo, gross 1 00            | 220   | Of agave, hemp and imitations thereof, whether embellished or ornamented or not .....  | kilo, net 10 00        |
| 160  | Chocolate in paste, not specified, and chocolate in powder known as <i>cocoa</i> with sugar .....  | kilo, gross 0 50            | 221   | Of other kinds, not specified .....  | doz. 9 00              |
| 161  | Sugar candy ( <i>chancaca</i> ) in cakes or sticks, and molasses candy .....   | kilo, gross 0 10            |   | Hats of straw, palm, chip or other similar vegetable materials, for women or girls :   |                        |
| 162  | Fecula, not specified .....  | " 0 10                      | 222   | Trimmed (i.e., with milliners' work) .....   | doz. 18 00             |
| 163  | Alimentary pastes ( <i>piccos</i> ) .....  | " 0 40                      | 223   | Untrimmed (i.e., without milliners' work) .....  | " 6 00                 |
| 164  | Fruits, garden produce, vegetables and tubers, not specified, preserved; fruits in syrup, in brandy, in sugar, or in their own juice ..... | kilo, gross 1 00            | 224   | Plaits or braids of straw or chip, for working hats .....  | kilo, legal 0 40       |
| 165  | Cakes and biscuits and other bakers' or confectioners' wares, not specified .....  | kilo, gross 0 50            | 225   | Boots and shoes and all species of footwear of rubber, with or without pieces of other material, including also those which only contain rubber soles .....                    | kilo, net 2 00         |
| 166  | Flour :  |                             | 226   | Boots, shoes and sandals of vegetable material with soles of hemp, <i>esparto</i> or other similar fibres .....  | kilo, net 1 20         |
| 167  | Wheat .....  | kilo, net 0 02              | F.—Wood and Timber.   |  |                        |
| 168  | Of cereals, vegetables, rice or fruit, not specified, and grain pounded or partly milled .....   | kilo, gross 0 15            | For constructional work, such as pine, cypress, oak, teak, and others specified by the President of the Republic—per sq. metre, on the basis of a thickness of 25 millimetres : |  |                        |
| 169  | Special flours, helle or non-helle, for feeding infants or invalids, and flour or fecula with an addition of sugar or spices .....         | kilo, gross 0 25            | 227   | In the rough or merely sawn .....  | sq. metre 0 30         |
| 170  | Coccol butter (vegetaline) .....   | " 0 20                      | 228   | Otherwise worked, i.e., planed, grooved &c. ....   | " 1 00                 |
| 171  | Syrup of palm and of cane .....  | " 0 10                      |   |  |                        |
| 172  | Flowers or pastes for making jellies .....   | " 1 00                      |   |  |                        |
| 173  | Sauces of all kinds .....  | " 0 60                      |   |  |                        |
| 174  | Truffles, preserved .....  | kilo, legal 1 60            |   |  |                        |



| Tariff Classification.   |             | Rate of Duty. | No. | Tariff Classification.  | Rate of Duty. |
|--|-------------|---------------|-----|---|---------------|
|  |             | Pesos cts.    |     |   | Pesos cts.    |
| Guayquil rushes, whole or split .....  | 100         | 40 00         |     | mosaics, jointed wood, wainscoting, &c., whether presented complete or in pieces .....  | 0 50          |
| Veneers for furniture .....  | kilo. gross | 0 10          | 277 | Blinds, venetian blinds and openwork boards for windows, even if containing cornices .....  | 0 35          |
| Laths for making partitions or trellis-work:   |             |               | 278 | Oars for boats .....  | 0 50          |
| In the rough or merely sawn .....  | 0 02        |               |     | Wheels for vehicles .....   | 0 50          |
| Planed or painted .....  | 0 06        |               | 279 | With solid rubber tyres .....   | 0 65          |
| Jacaranda, rosewood, ebony, walnut, mahogany, cedar, ash, cherry wood, lignum vite, elm, <i>jeauzero</i> , and others classed as fine wood, for cabinet making, per sq. metre, on the basis of a thickness of 25 millimetres ..... | 1 00        |               | 280 | With pneumatic tyres .....  | 1 65          |
| Wood in blocks or sticks for making matches .....  | 0 02        |               | 281 | Not specified .....   | 0 20          |
| Small boards for making boxes, cigar boxes, picture backs, roofs (small tiles), &c. ....   | 0 06        |               |     | Heel pieces for footwear:   |               |
| F.—Manufactures of Wood.   |             |               | 282 | Without covering .....  | 0 60          |
| Glove stretchers .....   | kilo. legal | 3 00          | 283 | Covered with any material, even if containing silk .....  | 1 20          |
| Manufactures of wood with or without parts of other material, not specified:   |             |               | 284 | Plugs or stoppers .....   | 0 20          |
| Rough ( <i>en blanco</i> ) and those whitened or pipeclayed for pyrography:  |             |               | 285 | Printers' type and vignettes .....  | 0 90          |
| When the weight of each object does not exceed 1 kilo. ....  | kilo. legal | 0 30          | 286 | Wooden shoes without socks .....  | 6 00          |
| When the weight of each object exceeds 1 kilo. ....  | kilo. legal | 0 20          | 287 | Hoops or bands, mounted or in strips, for barrels or casks .....  | 0 00          |
| Varnished, veneered, waxed, lacquered, painted, pyrographed or covered with paper or tissue without silk:  |             |               |     | G.—Tobacco.   |               |
| When the weight of each object does not exceed 1 kilo. ....  | kilo. legal | 0 80          | 288 | Cigarettes .....  | 10 00         |
| When the weight of each object exceeds 1 kilo. ....  | kilo. legal | 0 50          | 289 | Cigars .....  | 7 00          |
| Cut or carved; those with gilt work; those with ornaments or inlayings of other material or with marquetry, and those with coverings of tissue containing silk .....   | kilo. legal | 1 20          | 290 | Souff .....   | 5 00          |
| Coffins, whether or not painted, varnished, or upholstered, with or without ornaments, crystal or glass lid or inside lining of metal .....  | kilo. gross | 1 00          |     | Tobacco:  |               |
| Buckets, barrels, porging and other cooper's articles not specified, mounted, unmounted or incomplete, such as lids, bottoms, and wrought staves, not mentioned, required for the same .....                                       | kilo. gross | 0 20          | 291 | In leaf .....   | 3 00          |
| Canes or sticks prepared with iron ribs for parasols and umbrellas and wooden handles for the same .....   | kilo. legal | 0 20          | 292 | Cut or in staple, and tobacco pressed for chewing .....   | 5 00          |
| Trunks and portmanteaux:   |             |               |     | SECTION 3.—MINERAL PRODUCTS.  |               |
| Leather lined or covered .....   | kilo. net   | 1 00          |     | A.—Precious Metals and Jewellery.   |               |
| Others, not specified .....  | 0 50        |               |     | Ores and Metals.  |               |
| Keyhole guards .....   | kilo. legal | 4 00          | 293 | Ores of gold, silver or platinum, in the rough .....  | Free          |
| Cigar and cigarette holders .....  | 4 00        |               |     | Gold, silver and platinum:  |               |
| Smoking pipe .....   | 4 00        |               | 294 | In ingots, dust or in unsalable objects .....   | 0 10          |
| Buttons for wearing apparel and other uses, not specified .....  | kilo. legal | 1 30          | 295 | In amalgam, for filling teeth .....   | 0 05          |
| Buttons (pushes) for electric bells .....  | 1 80        |               |     | Manufactures.   |               |
| Packing cases .....  | kilo. gross | 0 06          |     | Jewellery and other objects, not specified, of gold or platinum, or of both metals, whether containing parts of other material or not:                                  |               |
| Felloes, hubs and spokes for wheels, whether wrought or not .....  | kilo. gross | 0 10          | 296 | Without pearls or precious stones .....   | 0 10          |
| Cross pieces for telephone and telegraph poles .....   | 0 10        |               | 297 | With pearl or precious stones .....   | 0 60          |
| Staves, unwrought .....  | 0 02        |               |     | Jewellery and other objects, not specified, of silver, gilt or not, whether containing parts of other material or not:  |               |
| Of oak or hard-oak, wrought .....  | 0 10        |               | 298 | Without pearls or precious stones .....   | 0 02          |
| Shoe pegs, and bands for making the same .....   | 0 10        |               | 299 | With pearls or precious stones .....  | 0 60          |
| Cases or boxes, empty, not specified, whether or not lined or covered with other material except leather or tissue containing silk:  |             |               |     | Embroidery, quilts, frost, thread, twist, flat thread for embroidery, and tinsel, whether or not containing parts of silk or of other material:                         |               |
| For selling medicines .....  | kilo. gross | 0 30          | 300 | Of gold or platinum .....   | 0 30          |
| For other uses .....   | kilo. legal | 1 30          | 301 | Of silver, gilt or not .....  | 0 03          |
| Thinblow, or cringles .....  | kilo. gross | 0 05          | 302 | Epaulettes of silver twist, whether gilt or not, even if containing silk or other materials .....   | 8 00          |
| Hames or sticks for horse collars .....  | 0 15        |               | 303 | Brads, combs, frames and all kinds of passementerie of silver, whether gilt or not, even if containing silk or other material .....                                     | 0 03          |
| Shafts and poles for vehicles:   |             |               | 304 | Gold, silver or platinum leaf, very thin, for gilding and silvering .....   | 0 04          |
| Unwrought .....  | 0 15        |               | 305 | Coins (excepting national coins of small denominations) .....   | Free          |
| Wrought or polished .....  | 0 40        |               | 306 | Gold, rolled, of all kinds, of small denominations .....  | 0 40          |
| Hafts or handles for tools, brooms, mops and feather dusters, weighing each:   |             |               |     | Precious stones and pearls, without setting or mounted in any material other than precious metals:  |               |
| Not exceeding 150 grammes .....  | kilo. gross | 0 25          | 307 | Brilliant, diamonds, rubies, emeralds, sapphires and pearls .....   | 5 00          |
| Exceeding 150 grammes .....  | 0 15        |               | 308 | Others, not specified .....   | 0 60          |
| Mouldings and ornaments, whether or not veneered or prepared with plaster or other material, for picture frames, furniture, &c. ....   | kilo. gross | 0 30          | 309 | Silver made into statuettes, busts, ornaments for silver or gold or walls and the like .....  | 0 00          |
| Plain .....  | 0 30        |               | 310 | Platinum, in rolled sheets, not specified, or in strips .....   | 0 30          |
| Gilt, silvered, varnished, &c. ....  | 0 50        |               |     | B.—Iron and steel.  |               |
| Mouldings and ornaments of sawdust paste, with or without wood veneers, for furniture .....  | kilo. gross | 1 00          |     | Ores.   |               |
| Furniture for seating, of common wood, in all parts, with the exception of so-called Vienna bentwood furniture .....   | kilo. gross | 0 20          | 311 | Ores in the rough .....   | Free          |
| Furniture, not specified, mounted or unmounted, even if unfinished or incomplete, together with mirrors, marble or other pieces which are an integral part of, and are imported in the same consignment as the furniture:          |             |               |     | For building and industrial purposes.   |               |
| Of osters, cane or reed, even if containing parts of wood .....  | kilo. gross | 0 80          | 312 | Wire in all shapes, including barbed wire, whether or not tinned, galvanized with zinc, painted or burnished .....  | 0 50          |
| Not upholstered, including seating furniture in pieces or in skeleton form for upholstery, not specified:  |             |               |     | Iron bars of any shape, unwrought:  |               |
| Of common wood & furniture made wholly or partly of so-called Vienna bentwood and pieces of this wood prepared for seats or chair-backs .....  | kilo. gross | 0 50          | 313 | Neither painted, tinned nor galvanized .....  | 0 10          |
| Of common wood veneered with fine wood .....   | 0 70        |               | 314 | Painted, tinned or galvanized with zinc .....   | 0 01          |
| Of fine wood .....   | 1 00        |               |     | Sheet iron, plain:  |               |
| Upholstered, not specified:  | 0 80        |               | 315 | Neither painted, tinned nor galvanized .....  | 0 01          |
| Of fine wood or common wood .....  | 20          |               | 316 | Painted, tinned or galvanized with zinc .....   | 0 01          |
| Of all kinds, gilt, lacquered, with incrustations, ornaments of common metal or with tissue containing silk .....  | 1 50        |               |     | Sheet iron, corrugated:   |               |
| Doors, windows and frames for the same .....   | 0 50        |               | 317 | Neither painted, tinned nor galvanized .....  | 1 20          |
| Stair cases, balustrades and prepared wood, not specified, for ornamenting buildings or houses, such as urns, vases, etc.,   | 0 50        |               | 318 | Painted, tinned or galvanized with zinc .....   | 0 10          |
| Of common wood .....   | 0 50        |               | 319 | Sheets drilled, and sheets containing designs or ornaments (quadrangular figures, &c.) obtained by rolling .....  | 0 00          |
| Of common wood .....   | 0 50        |               | 320 | Expanded metal .....  | 0 00          |
| Of common wood .....   | 0 70        |               | 321 | Cast iron in ingots .....   | 0 00          |
| Of common wood .....   | 0 80        |               | 322 | Objects that cannot be used (old iron) .....  | Free          |
| Of common wood .....   | 0 80        |               |     | Triplante ( <i>hoja de lata</i> ):  |               |
| Of common wood .....   | 0 80        |               | 323 | Common .....  | kilo. gross   |
| Of common wood .....   | 0 80        |               | 324 | Stamped, painted or varnished .....   | 0 02          |
| Of common wood .....   | 0 80        |               | 325 | Flings and borings .....  | 0 02          |
| Of common wood .....   | 0 80        |               |     | Manufactures.   |               |
| Of common wood .....   | 0 80        |               |     | Various manufactured articles, with or without small parts of any other material, whether or not varnished, painted, bronzed, coppered, tinned or galvanized with zinc: |               |
| Of common wood .....   | 0 80        |               | 326 | Ornaments for collars .....   | kilo. legal   |
| Of common wood .....   | 0 80        |               |     | Crucets or crucifixes .....   | 0 01          |
| Of common wood .....   | 0 80        |               |     | Padlocks .....  | 0 01          |
| Of common wood .....   | 0 80        |               |     | Kitchen and butchers' knives .....  | 0 01          |
| Of common wood .....   | 0 80        |               |     | Tin-openers .....   | 0 01          |
| Of common wood .....   | 0 80        |               |     | Stirrups .....  | 0 01          |
| Of common wood .....   | 0 80        |               |     | Buckles for clothing (with or without pins) .....   | 0 01          |
| Of common wood .....   | 0 80        |               |     | Common hand lanterns .....  | 0 01          |
| Of common wood .....   | 0 80        |               |     | Keys (finished or unfinished) for locks .....   | 0 01          |
| Of common wood .....   | 0 80        |               |     | Portable letter copying presses .....   | 0 01          |
| Of common wood .....   | 0 80        |               | 327 | Letters of the alphabet for marking or engraving .....  | 0 01          |

| Nos. | SECTION 3. MINERAL PRODUCTS—continued.<br>Tariff Classification.  | Rate of<br>Duty,<br>Pesos cts. |
|------|---|--------------------------------|
|      | Common pins or hair pins with head or top of other material (but not as ornaments) . . . . . kilo, legal  | 0 70                           |
|      | Baths and bath tubs, excepting those of cast iron . . . . . kilo, legal   | 0 70                           |
|      | Trunks and valises . . . . . kilo, legal  | 0 70                           |
|      | Buttons, hooks and eyes for footwear or articles of clothing . . . . . kilo, legal  | 0 70                           |
|      | Buttons for covering . . . . . kilo, legal  | 0 70                           |
|      | Common hooks or clasps, even if set in tissue not containing silk . . . . . kilo, legal   | 0 70                           |
|      | Small portable strong boxes for holding cash or documents . . . . . kilo, legal   | 0 70                           |
|      | Cash registers . . . . . kilo, legal  | 0 70                           |
|      | Table knives and forks, not specified . . . . . kilo, legal   | 0 70                           |
|      | Curling tongs . . . . . kilo, legal   | 0 70                           |
|      | Bridle bits (even if inlaid with other metal) . . . . . kilo, legal   | 0 70                           |
|      | Lumps for gas or electric lighting . . . . . kilo, legal  | 0 70                           |
|      | Corkscrews or corkpulls . . . . . kilo, legal   | 0 70                           |
|      | Tobacco and cigar cases . . . . . kilo, legal   | 0 70                           |
| 328  | Rings and chains for carrying keys; shirt studs; press clasps and buttons for clothing or gloves, even if set on tissue not containing silk . . . . . kilo, legal   | 1 50                           |
|      | Drawing pins; gas brackets or supports . . . . . kilo, legal  | 1 50                           |
|      | Buckles for ornamenting hats, &c. . . . . kilo, legal   | 1 50                           |
|      | Penholders . . . . . kilo, legal  | 1 50                           |
|      | Cravat fittings . . . . . kilo, legal   | 1 50                           |
|      | Scissors . . . . . kilo, legal  | 1 50                           |
| 329  | Manufactured articles, not specified, with or without small parts of other material, nickelled or aluminium, will pay duty at the same rate as the corresponding articles not nickelled or aluminium with an increase of 50 % . . . . . kilo, legal       | 2 50                           |
| 330  | Manufactured articles, not specified, gilt or silvered, with or without small parts of other materials . . . . . kilo, legal  | 2 50                           |
|      | Manufactured articles, not specified, with or without small parts of other material, enamelled . . . . . kilo, legal  | 2 50                           |
| 331  | Of wrought iron . . . . . kilo, gross   | 0 25                           |
| 332  | Of cast iron . . . . . kilo, gross  | 0 15                           |
| 333  | Manufactured articles, not specified, with or without small parts of other material, with parts of mother-of-pearl, ivory or tortoise-shell . . . . . kilo, legal   | 8 00                           |
|      | Manufactured articles, not specified, with small parts of other material, with parts of celluloid or ivory (mother-of-pearl) . . . . . kilo, legal  | 8 00                           |
| 334  | Table knives . . . . . kilo, legal  | 1 50                           |
| 335  | Other articles not specified . . . . . kilo, legal  | 1 20                           |
|      | Manufactured articles, not specified, with or without small parts of other material, whether or not varnished, coppered, tinned, galvanized with zinc or painted: . . . . . kilo, gross   | 0 18                           |
| 336  | Of wrought iron . . . . . kilo, gross   | 0 18                           |
|      | Of cast iron . . . . . kilo, gross  | 0 18                           |
| 337  | As objects from fine or artistic casting . . . . . kilo, gross  | 0 18                           |
| 338  | Other objects . . . . . kilo, gross   | 0 12                           |
|      | Manufactured articles, not specified, with or without small parts of other material, of wire or wire cloth, whether or not varnished, bronzed, coppered, tinned, galvanized with zinc or painted: . . . . . kilo, gross                                   | 0 18                           |
| 339  | Face guards for fencing or for bee-keepers . . . . . kilo, legal  | 2 00                           |
| 340  | Masks for disguises . . . . . kilo, legal   | 4 00                           |
| 341  | Spring mattresses with or without frame of wood or iron, mounted or unmounted, whether or not stuffed and covered with tissue of cotton or other vegetable fibre . . . . . kilo, legal  | 0 40                           |
| 342  | Other articles not specified . . . . . kilo, legal  | 0 50                           |
| 343  | Manufactured articles, not specified, of nickelled wire or wire cloth, with or without small parts of other material, will pay the same rate of duty as that fixed for non-nickelled articles with an addition of 50 % . . . . . kilo, legal              | 2 50                           |
| 344  | Manufactured articles, not specified, of wire or wire cloth, silvered or gilt, with or without small parts of other material . . . . . kilo, legal  | 2 50                           |
|      | Manufactured articles of tinfole, with or without small parts of other material, being articles made up by tin-smiths: . . . . . kilo, legal  | 2 50                           |
|      | Whether not varnished, bronzed, coppered or painted: . . . . . kilo, gross  | 0 50                           |
| 345  | Trunks, portmanteaux . . . . . kilo, gross  | 0 50                           |
|      | Baths or bath tubs . . . . . kilo, gross  | 0 50                           |
| 346  | Other articles, not specified . . . . . kilo, gross   | 0 50                           |
| 347  | Nickelled, not specified . . . . . kilo, gross  | 1 00                           |
| 348  | Silvered or gilt, not specified . . . . . kilo, legal   | 2 50                           |
| 349  | Coffins, with or without ornaments of metal or tapestry, whether or not with lid of crystal or glass, mounted or unmounted . . . . . kilo, gross  | 0 60                           |
| 350  | Buckets, whether or not tinned or galvanized with zinc . . . . . kilo, gross  | 0 10                           |
| 351  | Kilts or busks for corsets or articles of clothing, whether covered or not . . . . . kilo, gross  | 0 25                           |
| 352  | Barrels or casks of iron . . . . . kilo, gross  | 0 05                           |
| 353  | Bartholoms and rowlocks . . . . . kilo, gross   | 0 12                           |
| 354  | Axle-boxes for carriages and carriages . . . . . kilo, gross  | 0 10                           |
| 355  | Channelling, gutt-rings and tanks for buildings, whether or not tinned or galvanized with zinc . . . . . kilo, gross  | 0 10                           |
| 356  | Dowels . . . . . kilo, gross  | 0 05                           |
|      | Thimble guards and cringles . . . . . kilo, gross   | 0 05                           |
| 357  | Cable or rope of wire . . . . . kilo, gross   | 0 04                           |
|      | Chains, not specified, when the metal forming the link has a circumference of: . . . . . kilo, gross  | 0 12                           |
| 358  | 10 millimetres or less . . . . . kilo, gross  | 0 12                           |
| 359  | More than 10 and not exceeding 40 millimetres . . . . . kilo, gross   | 0 06                           |
| 360  | More than 40 millimetres . . . . . kilo, gross  | 0 01                           |
| 361  | Safes and doors for strong rooms . . . . . kilo, gross  | 0 30                           |
| 362  | Railway switches ( <i>cambios de via</i> ), complete, and switch rails and other usual accessories for the same . . . . . kilo, gross   | 0 10                           |
|      | Railway turntables . . . . . kilo, gross  | 0 10                           |
| 363  | Pipes and tubes of cast iron, not specified, and parts belonging thereto, not specified in other headings, such as unions, bends, &c., whether or not tarred, tinned, galvanized with zinc, painted or covered with ordinary tissue . . . . . kilo, gross | 0 02                           |

| Nos. | Tariff Classification.   | Rate of<br>Duty,<br>Pesos cts. |
|------|--|--------------------------------|
| 364  | Pipes and tubes of wrought iron or steel, not specified, and parts belonging thereto not specified in other headings, such as unions, bends, &c., whether or not tarred, tinned, galvanized with zinc, painted or covered with ordinary tissue . . . . . kilo, gross | 0 03                           |
| 365  | Pipes and tubes of thin iron (sheet iron) for chimneys, rain water, &c. . . . . kilo, gross  | 0 15                           |
| 366  | Capsules or stoppers for bottles called <i>tapa-corona</i> , with or without pieces of cork . . . . . kilo, gross  | 0 30                           |
| 367  | Bedsteads and cradles, complete or incomplete, packed in cases or <i>petates</i> , with or without ornaments of brass . . . . . kilo, gross  | 0 20                           |
|      | Bedsteads of iron with one of the ends of brass; the latter will pay separately the duty which applies to be-stands of brass . . . . . kilo, gross   | 0 20                           |
| 368  | Venetian or Persian blinds, including their accessories . . . . . kilo, gross  | 0 30                           |
| 369  | Wire fencing . . . . . kilo, gross   | 0 05                           |
|      | Door locks, with or without knobs, with or without one or more keys or small parts of other material: . . . . . kilo, legal  | 0 30                           |
| 370  | French or their imitations with spring bolts . . . . . kilo, legal   | 0 50                           |
| 371  | The same, other than with spring bolts . . . . . kilo, legal   | 0 50                           |
| 372  | Those called "de bomba" and Yale or similar locks . . . . . kilo, legal  | 0 90                           |
| 373  | Other locks, not specified . . . . . kilo, legal   | 0 25                           |
|      | Locks, with or without bells or small parts of other material, for articles of furniture, trunks, boxes, or portmanteaux . . . . . kilo, legal   | 0 40                           |
| 374  | Dogsplines, fishplates or binding plates, sole plates, sleepers and other material, not specified, for railway and tramway permanent ways . . . . . kilo, gross  | 0 02                           |
|      | Nails and tacks, and staples or fasteners for fences, book-binding and other uses not specified: . . . . . kilo, gross   | 0 16                           |
|      | Of wire: . . . . . kilo, gross   | 0 16                           |
| 375  | Up to 25 millimetres in length . . . . . kilo, gross   | 0 16                           |
| 376  | Exceeding 25 millimetres in length . . . . . kilo, gross   | 0 16                           |
| 377  | Of wire: . . . . . kilo, gross   | 0 16                           |
| 378  | Up to 25 millimetres in length . . . . . kilo, gross   | 0 06                           |
|      | Exceeding 25 millimetres in length . . . . . kilo, gross   | 0 06                           |
|      | Nails with heads of other material or gilt or silvered metal, and nails with covering of leather: . . . . . kilo, gross  | 0 35                           |
| 379  | Up to 25 millimetres in length . . . . . kilo, gross   | 0 45                           |
| 380  | Exceeding 25 millimetres in length . . . . . kilo, gross   | 0 35                           |
| 381  | Nails for shoeing animals . . . . . kilo, gross  | 0 12                           |
| 382  | Balancing weights for lamps, of iron, with veneer of copper . . . . . kilo, gross  | 0 18                           |
|      | Penknives: . . . . . per doz.  | 4 00                           |
| 383  | With handles of tortoise-shell, ivory or mother-of-pearl . . . . . per doz.  | 1 20                           |
| 384  | With handles of other material . . . . . per doz.  | 4 00                           |
|      | Axles for vehicles, with or without axle boxes: . . . . . kilo, gross  | 0 15                           |
| 385  | Having, at the smooth end which rests in the axle box, a circumference not exceeding 1 1/2 centimetres: . . . . . kilo, gross  | 0 15                           |
| 386  | Without nuts . . . . . kilo, gross   | 0 15                           |
| 387  | With nuts of common metal which may or may not be nickelled or silvered . . . . . kilo, gross  | 0 02                           |
| 388  | Other axles not specified, with or without nuts . . . . . kilo, gross  | 0 50                           |
| 389  | Spurs, with or without straps and parts or incrustations of other material . . . . . kilo, legal   | 0 50                           |
| 390  | Statues, figures and other artistic ornaments with or without pedestals or other parts of wood, marble or common metal . . . . . kilo, gross   | 0 30                           |
|      | Scupper handles and spouts . . . . . kilo, gross   | 0 01                           |
|      | Ranges and cooking stoves, with or without accessories of iron, whether or not including bricks or ornaments of brass or copper: . . . . . kilo, gross   | 0 12                           |
| 391  | Not enamelled . . . . . kilo, gross  | 0 12                           |
| 392  | Enamelled entirely or in part . . . . . kilo, gross  | 0 15                           |
|      | If with accessories other than of iron—these latter will be dutiable separately according to the classification to which they belong . . . . . kilo, gross   | 0 15                           |
|      | Cooking, heating and portable stoves for use with oil, gas, electric current, methylete spirits, &c., whether or not with ornaments of brass or copper: . . . . . kilo, gross  | 0 20                           |
| 393  | With or without accessories of iron . . . . . kilo, gross  | 0 20                           |
|      | If with accessories other than of iron—these latter will be dutiable separately according to the classification to which they belong . . . . . kilo, gross   | 0 20                           |
| 394  | Bands and hoops for barrels or casks . . . . . kilo, gross   | 0 01                           |
| 395  | Grease boxes, coupling chains, buffers, brakes and other parts not specified, for locomotives, tenders, coaches and wagons for railways . . . . . kilo, gross  | 0 10                           |
| 396  | Apparatus for making ice-cream, with or without wooden parts . . . . . kilo, gross   | 0 18                           |
| 397  | Horse and cow clips . . . . . kilo, gross  | 0 10                           |
| 398  | Iron, thin (sheet), stamped with a stamp or not painted, tinned or galvanized with zinc, for embellishing houses or buildings . . . . . kilo, gross  | 0 20                           |
| 399  | Paraffin lamps, with or without chimneys, globes, shades, reflectors or balance-weights . . . . . kilo, gross  | 0 15                           |
| 400  | Side-posts and other separate parts for bedsteads . . . . . kilo, gross  | 0 02                           |
| 401  | Tires and wheels with or without axles . . . . . kilo, gross   | 0 20                           |
| 402  | Types, stop cocks and valves for mains, together with their spare parts . . . . . kilo, gross  | 0 10                           |
| 403  | Water meters and separate parts . . . . . kilo, gross  | 0 20                           |
|      | Meters for gas or electric current and separate parts . . . . . kilo, gross  | 0 20                           |
| 404  | Coffee mills, even if with wooden box . . . . . kilo, gross  | 0 15                           |
| 405  | Furniture of all classes and separate parts thereof, with or without sections of wood, the iron predominating in weight, with or without mirrors, marble or parts of other material, whether or not enamelled, nickelled, stuccoed or covered . . . . . kilo, gross  | 0 50                           |
|      | Razors for shaving, with or without case: . . . . . doz.   | 12 00                          |
| 406  | With handle of tortoise-shell, ivory or mother-of-pearl . . . . . doz.   | 12 00                          |
| 407  | Other kinds not specified . . . . . doz.   | 3 00                           |
| 408  | Safety razors, including their corresponding accessories . . . . . doz.  | 12 00                          |
| 409  | Blades for safety razors . . . . . doz.  | 0 50                           |

| Tariff Classification.   | Rate of Duty.<br>Pesos cts. | Nos.   | Tariff Classification.   | Rate of Duty.<br>Pesos cts. |
|--|-----------------------------|--|--|-----------------------------|
| Knives, ordinary, for sailors, or other similar knives<br>kilo. legal  | 0 60                        | 460  | Ridges, gutters or spouts, pipes or tubes, cornices and other similar parts for buildings .....kilo. gross   | 0 20                        |
| Pieces of iron worked up for building purposes in general, and parts for building or mounting bridges, piers, aerial or electric railways, such as girders, beams, columns, pillars and the like .....kilo. gross                        | 0 06                        | 461  | Nails of all sizes and shapes .....  | 0 16                        |
| Typing presses, non-portable, with or without accessories<br>kilo. gross   | 0 15                        | E.—Aluminium and its Alloys.   |  |                             |
| Railings for balconies, gardens, &c. ....  | 0 20                        | Metal.   |  |                             |
| Doors and their frames, window sashes and wickets .....kilo. gross   | 0 20                        | 462  | Aluminium in sheets, plates, strips, bars or powder.....   | Free                        |
| Benches for furniture seats and springs for vehicles, locomotives and their tenders, and for railway or tramway coaches or cars .....kilo. gross   | 0 10                        | 463  | " alloys (aluminium bronze, &c.) .....   | "                           |
| Rails and crossing points for railways and tramways, including those for portable or aerial railways .....kilo. gross  | 0 01                        | Manufactures.  |  |                             |
| Fasteners for furniture or bedstead legs, of which the support or pin is of iron .....kilo. gross  | 0 20                        | Manufactured articles, with or without small parts of other material:  |  |                             |
| Bars having a capacity which exceeds 30 litres, mounted or in pieces, complete or incomplete .....kilo. gross  | 0 15                        | 464  | Small, such as crosses, medals, &c. ....kilo. legal  | 2 50                        |
| Less than 5 meshes .....kilo. gross  | 0 05                        | 465  | Others not specified .....   | 1 50                        |
| 5 meshes or more .....   | 0 12                        | 466  | Coffins mounted or unmounted, including or not ornaments of common metal or tawesty, with or without parts of wood or glass lid .....  | 4 00                        |
| Knobs for doors or furniture:  |                             | F.—Tin, Lead and their Alloys.   |  |                             |
| With handles of white metal, nickel, German silver or the like   |                             | Ores and Metals.   |  |                             |
| Gilt or silvered .....kilo. legal  | 2 50                        | 467  | Ores of lead and of tin .....  | Free                        |
| Other kinds .....  | 1 20                        | Tin or lead:   |  |                             |
| With handles of common metal, or other material not mentioned, except tortoise-shell, ivory or mother-of-pearl:  |                             | 468  | Bars or sheets .....   | 0 25                        |
| Gilt or silvered .....kilo. legal  | 2 50                        | 469  | Graunulated, filings or borings .....  | 1 20                        |
| Other kinds .....  | 1 00                        | 470  | Powder for mirrors .....   | Free                        |
| Other kinds .....  | 0 60                        | 471  | Tinsmiths' solder.....   | "                           |
| Screws and bolts, washers, nuts (with or without worm threads), whether or not tinned, galvanized with zinc or polished, for whatever use or object .....kilo. gross   | 0 10                        | Manufactures.  |  |                             |
| Mechanical devices, not specified, for office use, such as stamps or seals, whether engraved or not; perforating devices for cheques and the like, with or without parts of other material .....kilo. legal                              | 1 25                        | Manufactured articles, not specified, with or without small parts of other material:   |  |                             |
| Appliances for domestic use, not specified, with or without small parts of other material, whether or not tinned, galvanized with zinc or painted:   |                             | 472  | Whether or not varnished, bronzed, or painted .....  | kilo. legal 1 00            |
| Of wrought iron .....kilo. gross   | 0 15                        | 473  | Nickelled .....  | 1 50                        |
| Of cast iron .....   | 0 07                        | 474  | Silvered or gilt .....   | 2 50                        |
| Ribs and frames for parasols and umbrellas .....   | 0 10                        | 475  | Pipes or tubes and their accessories, such as unions, bends, &c., whether or not varnished, bronzed or painted .....   | kilo. gross 0 06            |
| C.—Copper and its Alloys.  |                             | 476  | Capsules for bottles .....   | 0 25                        |
| Ores and Metals.   |                             | 477  | Balance weights for lamps .....  | 0 10                        |
| Copper ores, crude .....   | Free                        | 478  | Tin hammered into very thin sheets for wrapping .....  | 0 20                        |
| Copper: Sheets .....   | "                           | 479  | Lead hammered into very thin sheets for wrapping .....   | 0 20                        |
| Bars or ingots .....   | "                           | 480  | Washers (gollitas) .....   | 0 15                        |
| Articles that cannot be used (old or scrap copper or brass) .....  | 0 10                        | 481  | Seals .....  | 0 15                        |
| Pure, for assaying .....kilo. net  | 1 80                        | 482  | Fastenings (precintos) used for attaching to cups, bottles, &c. ....kilo. gross  | 0 15                        |
| Fillings, borings .....  | Free                        | G.—Nickel and its Alloys.  |  |                             |
| Solder .....   | Free                        | 480  | Nickel and white metal (German silver, argentan, "malhe-chior" or "melchior," alloyed silver, &c.), in bars, sheets, or plates .....kilo. gross  | 0 25                        |
| Manufactures.  |                             | Manufactures.  |  |                             |
| Manufactured articles, not specified, with or without small parts of other material:   |                             | Manufactured articles not specified, with or without small parts of other material:  |  |                             |
| Whether or not varnished, tinned or painted .....kilo. legal   | 1 00                        | 481  | Neither silvered nor gilt .....  | kilo. legal 3 00            |
| Nickelled .....  | 1 50                        | 482  | Silvered or gilt .....   | 8 00                        |
| Silvered or gilt .....   | 2 50                        | H.—Various Manufactures of Common Metals and their Alloys, excepting those of iron or of steel not specially mentioned.  |  |                             |
| Pipes or tubes, not specified, and accessories for the same, such as unions, bends, &c.; pipes or tubes and bars of iron veneered with copper: all except those cut or prepared for bedsteads, staircases or other uses .....kilo. gross | 0 20                        | 483  | Wires of all shapes .....  | kilo. gross 0 01            |
| Bedsteads and cradles and their separate parts, including tubes or bars, of copper or of iron veneered with copper, specially cut or prepared for bedsteads .....kilo. gross   | 1 00                        | Buttons for clothing or ornament, with or without small parts of other material:   |  |                             |
| Side-posts and other separate parts of iron, belonging to the above, will pay duty separately according to the rate fixed by the paragraph under which they are classified.  |                             | 484  | Varnished, coppered or nickelled, or not .....kilo. legal  | 1 00                        |
| Nails of all sizes and shapes, not specified:  |                             | 485  | Silvered or gilt .....   | 2 50                        |
| Whether or not varnished, tinned or painted .....kilo. gross   | 0 50                        | Buttons, hooks and eyes for footwear:  |  |                             |
| Nickelled .....  | 1 20                        | 486  | With celluloid .....   | 1 20                        |
| Silvered or gilt .....   | 0 05                        | 487  | Without celluloid .....  | 0 80                        |
| Nails, special, for ships and boats .....  | 0 07                        | Embroidery, quilts and frost-work with or without core of other material:  |  |                             |
| Supper nails and rivets .....  | 0 10                        | 488  | Varnished, coppered or nickelled, or not .....kilo. legal  | 3 00                        |
| Thimble-guards and cringles .....  | 0 10                        | 489  | Silvered or gilt .....   | 6 00                        |
| Paraffin lamps and lanterns, complete or incomplete, with or without balance weights:  |                             | 490  | Carriage lamps, including those of iron:   | 2 50                        |
| Whether or not varnished, tinned or painted,kilo. gross  | 0 40                        | 491  | Nickelled or silvered .....  | 6 00                        |
| Nickelled .....  | 0 60                        | Those with monogram .....  |  | 6 00                        |
| Taps, stop-cocks and valves for mains and their spare parts .....kilo. gross   | 0 50                        | Fringes, galleons, and all classes of passementerie with or without admixture of other material:   |  |                             |
| Tinsel and enamel .....kilo. legal   | 2 50                        | 492  | Silvered or gilt .....   | kilo. legal 5 06            |
| Bolts .....  | 0 10                        | 493  | Neither silvered nor gilt .....  | 2 50                        |
| Wire tissue or netting containing per lineal centimetre:   |                             | 494  | The same, with part of silk, whether or not silvered or gilt .....   | kilo. legal 12 00           |
| Less than 5 meshes .....kilo. gross  | 0 20                        | Buckles, with or without tongues, not specified, of common metal other than nickel or its alloys, for belts, garters, hats or ornament, with or without parts of other material: |  |                             |
| 5 meshes or more .....   | 0 30                        | 495  | Silvered or gilt .....   | kilo. legal 3 20            |
| D.—Zinc and its Alloys.  |                             | 496  | Neither silvered nor gilt .....  | 1 50                        |
| Ores and Metals.   |                             | 497  | Spun thread (hilado), of common metal .....  | Free                        |
| Ores of zinc .....   | Free                        | 498  | Sheets of common metal beaten out for silvering or gilding .....   | kilo. legal 4 00            |
| Zinc: Blende or spates .....   | 0 36                        | Foil and tinsel:   |  |                             |
| Graunulated, filings or borings .....kilo. gross   | 0 40                        | 499  | Silvered or gilt .....   | 3 00                        |
| Sheets varnished or with coating of common metal .....kilo. gross  | 0 40                        | 500  | Neither silvered nor gilt .....  | 2 00                        |
| Manufactures.  |                             | Imitation jewellery, or objects of personal ornament, even if containing parts of iron or steel:   |  |                             |
| Manufactured articles, not specified, with or without small parts of other material:   |                             | 501  | With parts of tortoise-shell, ivory or mother-of-pearl, even if it is gilt or silvered .....kilo. legal  | 7 00                        |
| Whether or not varnished, bronzed or painted,kilo. legal   | 0 70                        | 502  | With or without parts of other material, not specified:  | 7 00                        |
| Nickelled .....  | 1 00                        | 503  | Gilt or silvered .....   | 2 50                        |
| Silvered or gilt .....   | 2 50                        | Pen and pencil holders:  |  |                             |
| Manufactures.  |                             | 504  | Gilt or silvered .....   | 5 00                        |
| Manufactured articles, not specified, with or without small parts of other material:   |                             | 505  | Neither gilt nor silvered .....  | 2 50                        |
| Whether or not varnished, bronzed or painted,kilo. legal   | 0 70                        | 506  | Castors for furniture or bedstead legs, the support or pin of which is of common metal .....   | kilo. legal 0 60            |
| Nickelled .....  | 1 00                        | 507  | Mechanical devices, not specified, for office use, such as stamps or seals whether engraved or not; perforators for cheques and the like, with or without parts of other material .....kilo. legal | 2 50                        |
| Silvered or gilt .....   | 2 50                        |  |  |                             |



| SECTION 3.—MINERAL PRODUCTS—continued.   |  |                  | Rate of Duty. |    |  |
|--|--|------------------|---------------|----|--|
| Nos.   | Tariff Classification.   |                  |               |    |  |
| I.—Minerals and Metals not specified.  |  |                  |               |    |  |
| 508  | Antimony, metallic (regulus) .....   | kilo, net        | 0             | 40 |  |
| 509  | Arsenic, metallic .....  | "                | 0             | 30 |  |
| 510  | Quicksilver or liquid mercury .....  | "                | Free          |    |  |
| 511  | Bismuth, metallic .....  | kilo, net        | 3             | 00 |  |
| 512  | Calcium, metallic .....  | "                | 3             | 00 |  |
| 513  | Magnesium, metallic .....  | "                | 5             | 00 |  |
| 514  | Babbitt's metal and the like .....   | kilo, gross      | 0             | 15 |  |
| 515  | Metal in ingots for casting printers' type .....   | "                | 0             | 15 |  |
| 516  | Metals not specified .....   | kilo, net        | 0             | 60 |  |
| 517  | Potassium, metallic .....  | "                | 12            | 00 |  |
| 518  | Sodium, metallic .....   | "                | 1             | 50 |  |
| J.—Stones and Earths.  |  |                  |               |    |  |
| Agate and other similar stones :   |  |                  |               |    |  |
| 519  | In the rough .....   | kilo, legal      | 0             | 50 |  |
| 520  | Manufactured into objects not specified .....  | "                | 1             | 20 |  |
| 521  | Tar, mineral pitch and asphalt .....   | kilo, gross      | 0             | 01 |  |
| 522  | Amber, yellow :  |                  |               |    |  |
| 522  | Unwrought .....  | kilo, net        | 0             | 50 |  |
| 523  | Mountpieces for pipes, cigar holders, &c., and other manufactured articles not specified, with or without parts of precious metal .....  | kilo, net        | 100           | 00 |  |
| 524  | Clays, earths and mineral substances, not specified, in the rough, burnt, washed or ground, providing they are not used for paint .....  | kilo, gross      | 0             | 02 |  |
| Asbestos or amiantum :   |  |                  |               |    |  |
| 525  | In the rough, or in powder .....   | "                | 0             | 02 |  |
| 526  | In corals .....  | "                | 0             | 02 |  |
| 526  | In boards or sheets .....  | "                | 0             | 10 |  |
| 527  | Mixed with cement or other material for boiler composition .....   | kilo, gross      | 0             | 06 |  |
| 528  | Wrought into any shape, not specified, for packing purposes, with or without parts of common metal, rubber or textile materials .....  | kilo, gross      | 0             | 25 |  |
| 529  | Manufactured : gloves, articles of clothing, &c. ....  | kilo, legal      | 2             | 00 |  |
| 530  | Lime, common or hydraulic, quick or slaked, 100 kilos, gross   |                  | 0             | 40 |  |
| Cement :   |  |                  |               |    |  |
| 531  | Roman, Portland or other cements .....   | "                | 0             | 50 |  |
| 532  | Compressed, whether or not prepared with asbestos or other materials, in the form of articles not specified, for building or for uses, called "artificial slate," "etermit," "uralite," &c. ....                                 | kilo, gross      | 0             | 06 |  |
| Bricks and tiles :   |  |                  |               |    |  |
| 533  | With neither mosaic nor painting .....   | "                | 0             | 10 |  |
| 534  | With either mosaic or painting .....   | "                | 0             | 15 |  |
| 535  | Moulded into ornamental or other objects, such as statues, vases, cornices, mouldings, &c. ....  | kilo, gross      | 0             | 15 |  |
| 536  | Mineral wax (zokerite) .....   | "                | 0             | 25 |  |
| 537  | Emery and rosetonstone .....   | "                | 0             | 05 |  |
| Meerschaum :   |  |                  |               |    |  |
| 538  | Unwrought .....  | kilo, net        | 40            | 00 |  |
| 539  | Wrought into objects not specified .....   | "                | 70            | 00 |  |
| 540  | Bricks and tiles from casting clinkers .....   | kilo, gross      | 0             | 03 |  |
| Pencils :  |  |                  |               |    |  |
| 541  | Of stone (slate pencils), whether or not set in wood, kilo, legal  |                  | 0             | 02 |  |
| 542  | Called leads ( <i>minas</i> ) .....  | "                | 3             | 00 |  |
| 543  | Of coloured chalks, ordinary, not set in wood, for school use .....  | kilo, legal      | 0             | 60 |  |
| Even if containing parts of rubber or of common metal, not specified :   |  |                  |               |    |  |
| 544  | Set in plain wood .....  | kilo, legal      | 0             | 75 |  |
| 545  | Set in cedar wood or other wood not specified .....  | "                | 1             | 50 |  |
| 546  | With leads ( <i>minas</i> ) of aniline or other substance, called copying-ink pencils, and pencils for pocket-books or dance programmes, with or without covering of bone or metal or cord, whether containing silk or not ..... | kilo, legal      | 2             | 50 |  |
| 547  | Special for artisans .....   | "                | 0             | 30 |  |
| Marble, alabaster and jasper :   |  |                  |               |    |  |
| 548  | Blocks .....   | kilo, gross      | 0             | 02 |  |
| Sawn into slabs :  |  |                  |               |    |  |
| 549  | Unpolished .....   | "                | 0             | 05 |  |
| 550  | Polished .....   | "                | 0             | 06 |  |
| 551  | Powder .....   | "                | 0             | 05 |  |
| 552  | Baths or tubs for baths .....  | "                | 0             | 08 |  |
| 553  | Bricks and tiles .....   | "                | 0             | 15 |  |
| 554  | Small manufactured articles (not exceeding 40 centimetres in height, breadth or length), such as figures, fruits, vases, &c. ....  | kilo, gross      | 0             | 30 |  |
| 555  | Manufactured articles not specified .....  | "                | 0             | 20 |  |
| 556  | Mica : Sheets .....  | "                | 0             | 60 |  |
| 557  | Manufactured articles of mica .....  | "                | 0             | 75 |  |
| 558  | Glass paper and emery cloth .....  | "                | 0             | 03 |  |
| Pumice stone :   |  |                  |               |    |  |
| 559  | In the rough or ground .....   | "                | 0             | 05 |  |
| 560  | Wrought into bricks or other objects .....   | "                | 0             | 10 |  |
| Granite stone :  |  |                  |               |    |  |
| 561  | Slabs or blocks .....  | "                | 0             | 02 |  |
| 562  | Manufactured articles not specified .....  | "                | 0             | 20 |  |
| Slate :  |  |                  |               |    |  |
| 563  | Slates for schools .....   | "                | 0             | 02 |  |
| 564  | " in the shape of writing books .....  | "                | 0             | 20 |  |
| 565  | Slabs for billiard tables .....  | "                | 0             | 05 |  |
| 566  | Slates for roofs or pavements .....  | "                | 0             | 05 |  |
| 567  | Graphite or black lead .....   | 100 kilos, gross | 1             | 50 |  |
| 568  | Red powder for pencils .....   | kilo, legal      | 1             | 00 |  |
| 569  | Talc : For soap-makers or for other uses .....   | kilo, gross      | 0             | 05 |  |
| 570  | Or talcums : Chalk .....   | "                | 0             | 12 |  |
| 571  | In very thin sheets of one or more colours .....   | kilo, legal      | 1             | 80 |  |
| 572  | Earths or clays for smelting furnaces .....  | "                | Free          |    |  |
| 573  | Lamp or crushed, common .....  | 100 kilos, gross | 1             | 50 |  |
| 574  | Cakes or sticks for school use .....   | kilo, gross      | 0             | 15 |  |
| 575  | Cakes or sticks for use in billiard .....  | "                | 0             | 25 |  |
| Gypsum :   |  |                  |               |    |  |
| 575  | Common or impure .....   | kilo, gross      | 0             | 02 |  |
| 576  | Pure for dentists .....  | kilo, legal      | 0             | 15 |  |
| 577  | Wrought into mouthpieces, smoking pipes, statues, figures, architectural ornaments, &c. ....   | kilo, gross      | 0             | 40 |  |
| 578  | Cast into slab or brick form for constructional work .....   | kilo, gross      | 0             | 10 |  |
| Earthenware ( <i>Barro</i> ) and Faience ( <i>Loza</i> ).  |  |                  |               |    |  |
| 579  | Manufactured articles, not specified, with mountings or clappings of common metal other than nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver, or other similar alloys, neither silvered nor gilt .....         | kilo, gross      | 0             | 30 |  |
| 580  | Manufactured articles, not specified, with mountings or clappings of nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver or other similar alloys, neither silvered nor gilt .....                                  | kilo, gross      | 0             | 75 |  |
| 581  | Manufactured articles, not specified, with mountings or clappings of common metal, silvered or gilt .....  | kilo, legal      | 2             | 00 |  |
| 582  | Manufactured articles, not specified, with mountings or clappings of precious metal .....  | kilo, legal      | 5             | 00 |  |
| 583  | Manufactured articles, not specified, of faience or fine earthenware turned or moulded .....   | kilo, gross      | 0             | 10 |  |
| 584  | Manufactured articles, not specified, of common earthenware, whether enamelled or not, for domestic use, such as jugs, jars, flasks, &c. ....  | kilo, gross      | 0             | 05 |  |
| 585  | Bottles for holding spirits, with or without covering .....  | kilo, gross      | 0             | 03 |  |
| 586  | Buttons for clothing, footwear or ornament and collar studs without parts of other material .....  | kilo, legal      | 0             | 50 |  |
| 587  | Pipes or stems and mouthpieces for smoking .....   | "                | 1             | 00 |  |
| 588  | Pipes or tubes of earthenware and their bends and unions, whether glazed or not .....  | kilo, gross      | 0             | 04 |  |
| 589  | Closet pans, urinals, washbowls and other similar articles .....   | kilo, gross      | 0             | 12 |  |
| 590  | Distillers and filters .....   | "                | 0             | 05 |  |
| Statues, figures, flower pots, flower stands and other similar ornamental articles, with or without parts of other material :  |  |                  |               |    |  |
| 591  | Of fine earthenware (terra-cotta) or other plastic materials, not specified .....  | kilo, gross      | 0             | 60 |  |
| 592  | Of faience, including that called majolica .....   | "                | 0             | 40 |  |
| Ornamental articles, with mountings or settings of nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver, or common metal silvered or gilt, or of precious metal, will pay the duty on manufactured articles of faience, not specified, in combination with these materials. |  |                  |               |    |  |
| Bricks, glazed tiles ( <i>azulejos</i> ) and tiles ( <i>baldozas</i> ) for pavements, firebricks or ornaments, plain or with impressed designs, glazed or unglazed :   |  |                  |               |    |  |
| 593  | Without mosaic, not enamelled .....  | kilo, gross      | 0             | 10 |  |
| 594  | With mosaic or enamelled .....   | "                | 0             | 25 |  |
| Bricks of common clay for building purposes, smelting furnaces, &c. :  |  |                  |               |    |  |
| 595  | Not enamelled .....  | 100 kilos, gross | 0             | 70 |  |
| 596  | Enamelled .....  | "                | 2             | 50 |  |
| 597  | Bricks for stoves and kitchen ranges .....   | kilo, gross      | 0             | 03 |  |
| 598  | Bricks for cleaning knives .....   | "                | 0             | 03 |  |
| 599  | Pressed sand bricks for polishing floors .....   | "                | 0             | 03 |  |
| 598  | Roofing tiles and other articles, not specified, of common clay, for buildings, whether or not mounted with wood or iron .....   | kilo, gross      | 0             | 05 |  |
| Porcelain ( <i>Porcelana</i> ).  |  |                  |               |    |  |
| 599  | Manufactured articles, not specified, mounted or set with common metal other than nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver or other similar alloys, neither silvered nor gilt .....                     | kilo, gross      | 0             | 60 |  |
| 600  | Mallojos, neither silvered nor gilt .....  | kilo, gross      | 0             | 60 |  |
| 601  | Manufactured articles, not specified, mounted or set with nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver or other similar alloys, neither silvered nor gilt .....   | kilo, gross      | 1             | 20 |  |
| 601  | Manufactured articles, not specified, mounted or set with common metal, silvered or gilt .....   | kilo, legal      | 2             | 20 |  |
| 602  | Manufactured articles, not specified, mounted or set with precious metal .....   | kilo, legal      | 6             | 00 |  |
| Manufactured articles, not specified :   |  |                  |               |    |  |
| 603  | Painted, gilt, enamelled or lacinated .....  | kilo, gross      | 0             | 40 |  |
| 604  | Plain (white) .....  | "                | 0             | 16 |  |
| 605  | Buttons for clothing, footwear or ornaments and collar studs without metal parts .....   | kilo, legal      | 0             | 50 |  |
| 606  | Pipes or stems and mouthpieces for smoking, with or without parts of other material .....  | kilo, legal      | 2             | 40 |  |
| 607  | Statues, figures, flower pots, flower stands and other similar ornamental articles, with or without parts of other material other than metal .....   | kilo, legal      | 0             | 50 |  |
| 608  | Porcelain, white, in tablets or sheets for writing and other purposes, with or without wooden frame .....  | kilo, gross      | 0             | 40 |  |
| Glassware ( <i>Cristaleria</i> ).  |  |                  |               |    |  |
| 609  | Crystal or glass, in pieces not specified, mounted or inlaid with common metal other than nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver or other similar alloys, neither silvered nor gilt .....             | kilo, gross      | 0             | 9  |  |
| 610  | Crystal or glass, in pieces not specified, mounted or inlaid with nickel, "mailechort" ( <i>metchior</i> ), argentan, German silver or other similar alloys, neither silvered nor gilt .....                                     | kilo, gross      | 0             | 80 |  |
| 611  | Crystal or glass, in pieces not specified, mounted or set with common metal, silvered or gilt .....  | kilo, legal      | 2             | 20 |  |
| 612  | Crystal or glass, in pieces not specified, mounted or set with precious metal .....  | kilo, legal      | 6             | 00 |  |
| Flasks of crystal or glass for the pocket :  |  |                  |               |    |  |
| 613  | With covering of straw or cane .....   | "                | 1             | 50 |  |
| If with covering of other material they will be charged according to the material which is dutiable at the highest rate.   |  |                  |               |    |  |

## CHILI.

RIFF.]

| Tariff Classification.  |  | Rate of Duty.<br>Pesos cts. | Nos.  | Tariff Classification.  |   | Rate of Duty.<br>Pesos cts. |
|---|--|-----------------------------|-------|---|---|-----------------------------|
| <b>Crystal (<i>Cristal</i>).</b>  |  |                             |       | <b>Threads and Yarns.</b>   |   |                             |
| Crystal in pieces not specified .....kilo. gross  |  |                             | 0 75  | 651   | Cords, plaited .....kilo. legal   | 0 80                        |
| <b>Glass (<i>Vidrio</i>).</b>   |  |                             |       | Yarn (un-twisted thread of one strand only):  |   |                             |
| Beads, allers, "pearls," imitation stones and other similar vitreous articles, loose or on strings .....kilo. legal   |  |                             | 1 50  | 652   | Of jute .....kilo. gross  | 0 20                        |
| Jasogene apparatus for preparing aerated beverages, and syphons for the same, whether or not covered or strengthened, including the accessories for the same .....kilo. gross   |  |                             | 0 25  | 653   | Of other fibres .....kilo. gross  | 0 20                        |
| Month-pieces (for smoking), with or without parts of common metal .....kilo. legal  |  |                             | 2 00  | 654   | Thread, twisted, of two or more strands and of a maximum weight of 5 grammes per 10 metres .....kilo. legal   | 0 80                        |
| Bottles, flasks, demijohns and other receptacles, not specified, of common glass, excepting those for table use: Neither polished, cut, engraved, nor emery-polished .....kilo. gross   |  |                             | 0 10  | 655   | Thread, packthread, cords, cordage, twisted cord and string of two or more strands, whether or not tarred, weighing per 10 metres:  |                             |
| Polished at the base, even emery-polished at the neck .....kilo. gross  |  |                             | 0 14  | 656   | More than 5 and up to 75 grammes .....kilo. gross   | 0 50                        |
| Bottles of glass as common receptacles for mineral waters, wines, beer and other liquors, with or without covering .....kilo. gross   |  |                             | 0 03  | 657   | More than 75 and up to 600 grammes .....kilo. gross   | 0 35                        |
| Bottles and flasks with mechanical stopper: those with metal or wooden stopper with or without parts of cork, even if with brush, and those with glass stopper and rubber rings .....kilo. gross  |  |                             | 0 06  | 658   | More than 600 grammes .....kilo. gross  | 0 25                        |
| Buttons for clothing, footwear or ornaments and collar studs without metal parts .....kilo. legal   |  |                             | 0 50  | 659   | Cordage, old, and unravelled threads (tow sling) from lumps of the same .....100 kilos. gross   | 0 75                        |
| Mirrors, with or without beveling, the reflecting surface of which does not exceed 80 centimetres measured along the greatest length, with or without advertisements, paintings or handle:  |  |                             |       |   | Plaits of hemp or jute for making soles for sandals .....kilo. gross  | 0 35                        |
| With frame of wood, cardboard, pulp of paper or of sawdust, zinc, iron or tinplate .....kilo. gross   |  |                             | 0 30  | <b>Tissues.</b>   |   |                             |
| With frame of copper, bronze or brass .....kilo. gross  |  |                             | 0 80  | Tissues, whether or not containing cotton, linen or wool in a proportion not exceeding 10 % altogether:   |   |                             |
| With frame of nickel, "maillechort" ( <i>maillechort</i> ), argentan, German silver or other similar alloys; of celluloid, gutta-percha, leather or tissue containing silk and those with frame of silvered common metal .....kilo. gross           |  |                             | 1 25  | Sackcloth, coarse cloth, whether or not tarred or dyed, for bagging or for stiffening clothing, which contains in a square of 5 millimetres each side:                                      |   |                             |
| Mirrors, with or without beveling, the reflecting surface of which exceeds 80 centimetres measured along the greatest length .....kilo. gross   |  |                             | 0 70  | 660   | 8 threads or less .....kilo. gross  | 0 10                        |
| Large lanterns ( <i>fanales</i> ), with or without brackets .....kilo. gross  |  |                             | 0 30  | 661   | 9 threads or over .....kilo. net  | 0 30                        |
| Figures, flower vases, flower stands and other similar ornamental articles, with or without parts of other material except metal, even if embellished with metallic colours .....kilo. gross  |  |                             | 0 30  | 662   | Ferret cloth and canvas for embroidery .....kilo. gross   | 0 60                        |
| Paraffin lamps, complete or incomplete, with or without burners parts of common metal or other metal .....kilo. gross   |  |                             | 0 10  | 663   | Coarse cloth for flooring in houses .....kilo. gross  | 0 25                        |
| With or without glass base .....kilo. gross   |  |                             | 0 25  |   | Sackcloth and duck, unbleached, weighing per square metre:  |                             |
| With base or support of lead, pewter, copper or alloys thereof .....kilo. gross   |  |                             | 0 60  | 664   | Less than 350 grammes .....kilo. net  | 0 40                        |
| With base or support of nickel, "maillechort" ( <i>maillechort</i> ), German silver or other similar alloys .....kilo. gross  |  |                             | 0 15  | 665   | 350 grammes or over .....kilo. net  | 0 25                        |
| With base or support of other material not mentioned .....kilo. gross   |  |                             | 0 35  | 666   | Cloth, coloured or varnished, for window blinds, and cloth prepared for oil painting, even if with frames or strips of wood .....kilo. net  | 0 75                        |
| If with silvered or gilt base or support they will pay duty according to the class to which they belong with an increase of 100 % .....kilo. gross  |  |                             | 0 70  | 667   | Tissues, plain or twilled, not specified .....kilo. net   | 1 20                        |
| Silvered or foliated glass, with or without beveling, of which the dimensions along the greatest length .....kilo. gross  |  |                             | 0 35  | 668   | Tissues other than plain or twilled, not specified .....kilo. net   | 0 30                        |
| Do not exceed 80 centimetres .....kilo. gross   |  |                             | 0 70  | 669   | Shag; Crimped .....kilo. net  | 0 40                        |
| Reflectors, globes ( <i>bolos</i> ) for gardens and other similar objects, not specified, of glass, painted, gilt or silvered .....kilo. gross  |  |                             | 0 30  | <b>Manufactures.</b>  |   |                             |
| Rosaries of glass:  |  |                             |       | 671   | Carpets or rugs for floors, of hemp, jute or other similar vegetable fibre, even if with fringes or borders of wool .....kilo. net  | 0 50                        |
| 7 With chain of common metal .....kilo. legal   |  |                             | 1 00  | 672   | Articles, not specified, manufactured with tissues of hemp, jute or other similar vegetable fibre, will pay the duty on the tissues of which they are composed, with an addition of 50 %. |                             |
| 8 With silver chain .....kilo. gross  |  |                             | 12 00 | 673   | Covers, wrappers and cloths for horses, even if with lining of wood or parts of other material .....kilo. net   | 0 60                        |
| Common window glass, with smooth or rough surface, neither coloured nor obscured:   |  |                             |       | 674   | Belly-bands, arcingles and horse-slugs, even if containing parts of other material .....kilo. legal   | 1 50                        |
| Not exceeding 4 millimetres in thickness, of whatever size .....kilo. gross   |  |                             | 0 01  | 675   | Bands for furniture springs or for belly-bands .....kilo. gross   | 0 60                        |
| Exceeding 4 millimetres in thickness:   |  |                             |       | 676   | Table cloths, table covers or mats, and curtains, with or without threads of common metal or lining of vegetable material .....kilo. net  | 1 50                        |
| Not exceeding 80 centimetres measured along its greatest length .....kilo. gross  |  |                             | 0 12  | 677   | Mats or door mats, even if containing fringes or borders of wool .....kilo. gross   | 0 50                        |
| 1 Exceeding 80 centimetres measured along its greatest length .....kilo. gross  |  |                             | 0 18  | 678   | Hose, tents, awning and other articles made from sackcloth or duck, not specified, with or without parts of other material .....kilo. gross   | 0 60                        |
| 2 Glass, curved or bevelled .....kilo. gross  |  |                             | 0 30  | 679   | Passementerie of hemp, jute or other vegetable fibres, not specified, even if with admixture of cotton, linen or wool to an extent not exceeding 10 % altogether .....kilo. legal         | 1 20                        |
| 3 Window glass, decorated in colours, with or without figures or with metal mountings (glass mosaics called <i>vitraux</i> ) and lithophanes of all classes .....kilo. gross  |  |                             | 0 70  | 680   | Soles of hemp or jute, for sandals .....kilo. gross   | 0 50                        |
| 4 Window glass not specified .....kilo. gross   |  |                             | 0 20  | 681   | Sacks or bags, empty, for holding grain, minerals, waste and other articles .....kilo. gross  | 0 06                        |
| 5 Glass for watches or spectacles .....kilo. legal  |  |                             | 3 00  | 682   | Window blinds of hemp or jute cloth, whether or not painted, with or without sticks or parts of other material .....kilo. net   | 2 00                        |
| 6 Glass for paving and flooring; skylights and glass tiles with a minimum thickness of 1 centimetre and wired glass (cast on to metal wirework) .....kilo. gross  |  |                             | 0 06  | <b>B.—Cotton.</b>   |   |                             |
| 7 Glass, broken, ground or in lumps for industrial uses and scrap glass .....kilo. gross  |  |                             | 0 01  | 683   | Cotton, raw, ginned or unginned   | Free                        |
| 8 Glass, of natural colour or stained, manufactured into articles not specified, with or without parts of other materials, except articles which, by reason of their combination with such materials, are liable to higher duties under other Nos.: |  |                             |       | <b>Threads and Yarns.</b>   |   |                             |
| 48 Cut: polished; engraved by means of acids or other processes; with metallic or other colours applied thereto (decorated) and glass which contains two or more colours or one colour only of different shades or tones .....kilo. gross           |  |                             | 0 20  | Twists and cords, with or without core of other vegetable fibre:  |   |                             |
| 49 Of other classes, including articles which merely have emery-polished stoppers or which are polished only at the bottom or round the edges .....kilo. gross  |  |                             | 0 15  | 684   | Twisted .....kilo. legal  | 0 30                        |
| <b>SECTION 4.—TEXTILE MATERIALS AND MANUFACTURES THEREOF.</b>   |  |                             |       | 685   | Plaited .....kilo. gross  | 0 80                        |
| <b>A.—Hemp, Jute, &amp;c.</b>   |  |                             |       | 686   | Fuzz ( <i>Platach</i> ), with or without parts of wool .....kilo. gross   | 0 10                        |
| 50 Hemp, jute and other vegetable fibres, not specified, raw or hackled, carded or combed .....kilo. gross  |  |                             | 0 02  | Yarns in bales, on bobbins or cones for looms:  |   |                             |
|   |  |                             |       | Up to Dec. 31st, 1920 .....kilo. legal  |   |                             |
|   |  |                             |       | From Jan. 1st, 1921 .....kilo. legal  |   |                             |
|   |  |                             |       | From Jan. 1st, 1923 .....kilo. legal  |   |                             |
|   |  |                             |       | Thread of all classes, not specified .....kilo. gross   |   |                             |
|   |  |                             |       | Wick in whatever form .....kilo. gross  |   |                             |
|   |  |                             |       | <b>Tissues.</b>   |   |                             |
|   |  |                             |       | Tissues, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:                                     |   |                             |
|   |  |                             |       | Ticking, plain or twilled, for mattresses .....kilo. net  |   |                             |
|   |  |                             |       | Ferret cloth and canvas for embroidery .....kilo. net   |   |                             |
|   |  |                             |       | Felt .....kilo. net   |   |                             |
|   |  |                             |       | Oilcloth and waxed cloth, not specified, for covering tables, furniture, &c. ....kilo. gross  |   |                             |
|   |  |                             |       | Coarse cloth for house flooring .....kilo. gross  |   |                             |
|   |  |                             |       | Sackcloth and duck, weighing per square metre:  |   |                             |
|   |  |                             |       | Less than 350 grammes .....kilo. net  |   |                             |
|   |  |                             |       | 350 grammes or more .....kilo. net  |   |                             |
|   |  |                             |       | Damasked fabrics .....kilo. net   |   |                             |
|   |  |                             |       | Close woven fabrics, neither plain nor twilled, for furniture, curtains or table covers, excepting velvet and plush .....kilo. net  |   |                             |
|   |  |                             |       | Open woven fabrics ( <i>de punto</i> ) not specified, such as ganze, point net, and the like, plain or figured .....kilo. net   |   |                             |
|   |  |                             |       | Fabrics, also insertions or bands, embroidered with threads which do not contain silk, excluding tissues simply festooned and those embroidered in chainstitch .....kilo. (excluding boxes) |   |                             |

SECTION I.—TEXTILE MATERIALS AND MANUFACTURES THEREOF  
—continued.

| Nos. | Tariff Classification.   | Rate of Duty.<br>Pesos cts. |
|------|--|-----------------------------|
| 703  | Fabrics not specified, pleated, and those festooned or embroidered in chuintsch with threads which do not contain silk   | 1 80                        |
| 704  | Special fabrics for cloaks and ponchos   | 1 00                        |
| 705  | Rough-surface fabrics for hand and bath towels   | 0 75                        |
| 706  | Special cloth for cleaning dishes and plates &c.   | 0 75                        |
| 707  | Special net tissue ( <i>tricot</i> ), even if presented in tubular form  | 1 25                        |
| 708  | Cloth waterproofed with rubber   | 0 20                        |
| 709  | Cloth painted or varnished for window shades   | 0 65                        |
|      | Cloth prepared for oil painting, even if containing frames or laths of wood  | 0 40                        |
| 710  | Special cloth for bookbinding  | 0 40                        |
| 711  | Velvet and plush, with the exception of cloth called <i>diable fuerte</i>  | 2 40                        |
| 712  | Coarse, unbleached shirting ( <i>osunburg</i> , Osunburg), containing not more than 15 threads in a square of 5 millimetres side   | 0 20                        |
| 713  | Tulle, plain or figured  | 1 80                        |
|      | Tissues, unbleached, plain, twilled, not specified, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:                     |                             |
|      | Weighing 80 grammes or more per square metre, and containing in a square of 5 millimetres side:  |                             |
| 714  | 27 threads or less   | 0 32                        |
| 715  | 28 up to 38 threads  | 0 44                        |
| 716  | More than 38 threads   | 0 62                        |
|      | Weighing 40 grammes or more, but less than 80 grammes per square metre, and containing in a square of 5 millimetres side:  |                             |
| 717  | 27 threads or less   | 0 62                        |
| 718  | 28 up to 38 threads  | 0 86                        |
| 719  | More than 38 threads   | 1 10                        |
|      | Weighing less than 40 grammes per square metre, and containing in a square of 5 millimetres side:  |                             |
| 720  | 27 threads or less   | 0 86                        |
| 721  | 28 up to 38 threads  | 1 10                        |
| 722  | More than 38 threads   | 1 35                        |
|      | Tissues, unbleached, other than plain or twilled, not specified, with or without admixture of hemp, jute or other similar fibres, or which contain linen or wool in a proportion not exceeding 10 % altogether:        |                             |
|      | Weighing 80 grammes or more per square metre, and containing in a square of 5 millimetres side:  |                             |
| 723  | 27 threads or less   | 0 40                        |
| 724  | 28 up to 38 threads  | 0 55                        |
| 725  | More than 38 threads   | 0 75                        |
|      | Weighing 40 grammes or more, but less than 80 grammes per square metre, and containing in a square of 5 millimetres side:  |                             |
| 726  | 27 threads or less   | 0 75                        |
| 727  | 28 up to 38 threads  | 1 05                        |
| 728  | More than 38 threads   | 1 30                        |
|      | Weighing less than 40 grammes per square metre, and containing in a square of 5 millimetres side:  |                             |
| 729  | 27 threads or less   | 1 05                        |
| 730  | 28 up to 38 threads  | 1 30                        |
| 731  | More than 38 threads   | 1 60                        |
| 732  | Bleached tissues, and those carded, bleached or unbleached, not specified, shall pay the duty on unbleached tissues, according to their proper category, plus 20 centavos per kilogramme net.                          |                             |
|      | Tissues, printed, dyed, or of coloured threads, not specified:   |                             |
| 733  | Weighing 300 grammes or more per square metre  | 0 60                        |
| 734  | Weighing 200 grammes or more, but less than 300 grammes per square metre   | 0 80                        |
| 735  | Weighing less than 200 grammes per square metre, shall pay the duty on unbleached tissues, not specified, according to the proper category, plus 66 centavos per kilogramme net.                                       |                             |
|      | Manufactures.  |                             |
| 736  | Brims or borders of cloth for hats, sized or stiffened, with or without cardboard  | 1 20                        |
| 737  | Carpets and rugs for flooring, with or without admixture of vegetable fibres   | 1 20                        |
| 738  | Cotton, sized or unsized, prepared for quilting: quilted cotton with cotton cloth, and shoulder padding for clothing   | 0 36                        |
| 739  | Shapes and inside pieces for hats, of ferret cloth or linen, with or without wire frames   | 2 40                        |
| 740  | Manufactured articles, not specified, of crocheted point, crocheted, knitted with the needle, of netting or imitations thereof, with or without wool in a proportion not exceeding 10 % or admixture of other material | 3 00                        |
| 741  | Articles, not specified, made with oleoth, with or without frame of cardboard or parts of other material   | 0 60                        |
| 742  | Articles, not specified, manufactured with sailcloth or duck, with or without parts of common metal or other material, whether or not painted, waxed or tarred   | 0 75                        |
| 743  | Articles not specified, embroidered on cotton cloth, whether finished or not, with threads other than of silk  | 4 50                        |
| 744  | Buttons woven of or covered with cloth   | 2 00                        |
| 745  | Covers, wrappers and cloths for horses, with or without admixture of vegetable fibres or lining which contains wool  | 0 60                        |
|      | Table covers, curtains and tablespreads, and table mats, with or without admixture, fancy-work or embroideries of cotton or other material:  |                             |
| 746  | Of velvet, plush or of open-woven or diaphanous tissues  | 4 00                        |
| 747  | Of other tissues   | 2 00                        |
| 748  | Tapes, special, for packing  | 0 75                        |
| 749  | Belts, with or without parts of other material   | 3 20                        |

| Nos. | Tariff Classification.   | Rate of Duty.<br>Pesos cts. |
|------|--|-----------------------------|
| 750  | Counterpanes and bedspreads:   |                             |
| 751  | Of loosely woven tissue, called <i>punto</i>   | 0 8                         |
|      | Of damasked tissue   | 1 5                         |
|      | Those called <i>pique</i>  | 1 5                         |
| 752  | Counterpanes and bedspreads, quilted:  |                             |
| 753  | With cotton or other vegetable fibre   | 0 7                         |
| 754  | With feathers  | 1 6                         |
|      | Neckties of all shapes, with or without inside strengthening material or parts of other material, for men and boys   | 6 5                         |
| 755  | Corsets  | 21 00                       |
|      | Elastic, of rubber and cotton, with or without admixture of vegetable material, having a width of:   |                             |
| 756  | More than 12 centimetres   | 0 8                         |
| 757  | Up to 12 centimetres   | 1 8                         |
| 758  | Lace, blonde, quillings ( <i>encarrujados</i> ), ruches, and manufactures thereof, not specified   | 8 00                        |
| 759  | Labels, tags, letters and numbers, embroidered, loom-made or printed on cotton cloth   | 3 50                        |
| 760  | Belts or girdles for wrapping round the body   | 1 8                         |
| 761  | Flowers, leaves, and plants, artificial, loose or put together, of cotton tissue, with or without parts of other material  | 4 00                        |
| 762  | Bottoms or inside linings for hats or caps   | 1 80                        |
| 763  | Blankets for beds, with or without binding containing silk   | 0 40                        |
| 764  | Cushion and pillow covers, with or without insertions, lace or embroidery which do not contain silk  | 3 50                        |
| 765  | Of point lace or of lace, for infants  | 10 00                       |
| 766  | Of cloth, with or without embroidery or ornaments of insertion, ribbons or lace, and caps called <i>abuelitas</i> , for infants  | 8 60                        |
| 767  | Of waxed cloth for bathing   | 3 40                        |
| 768  | With the peak or for labourers or sailors  | 2 40                        |
| 769  | Other caps, not specified  | 4 00                        |
|      | Gloves and mitts:  |                             |
| 770  | Of knitted ware, coarse tissue, common   | 4 00                        |
| 771  | Of knitted ware, fine tissue, and those called gloves of Scotch or Persian thread, with or without border, covering, or tips of leather  | 8 00                        |
| 772  | Garters, braces and suspenders of all kinds, with or without rubber or parts of other material   | 3 50                        |
|      | Tablecloths, serviettes and table linen:   |                             |
| 773  | Without embroidery or lace   | 1 50                        |
| 774  | With embroidery or lace other than of silk   | 4 00                        |
| 775  | Shawls ( <i>mantos</i> ) for women or girls, with or without stripes or ribs of wool in the borders  | 1 80                        |
| 776  | Masks, bee-keepers' masks or face-guards   | 7 00                        |
|      | Wicks:   |                             |
| 777  | For portable stoves, lamps or lamp-tubes   | 0 75                        |
| 778  | Of netted ware, whether or not prepared, for pendant lights (mantes)   | 3 60                        |
| 779  | Shawls (large), kerchiefs, scarves, mufflers and ponchos for covering or muffling, with or without borders or fringes of wool  | 1 20                        |
| 780  | Cloths or towels for wiping the hands or crockery, of whatever woven tissue  | 0 80                        |
| 781  | Cloths, special, for cleaning needles, files, &c.  | 0 30                        |
|      | Pocket handkerchiefs or kerchiefs for the neck, with or without hem:   |                             |
| 782  | Without embroidery   | 1 50                        |
| 783  | With embroidery (other than of silk) in one corner   | 2 50                        |
| 784  | With embroidery or trimming of lace other than of silk   | 6 00                        |
| 785  | Umbrellas, sunshades and parasols, with or without lace or embroidery other than of silk   | 5 40                        |
| 786  | Laces for footwear, corsets, &c.   | 0 90                        |
| 787  | Passanterie of cotton, not specified, with or without parts of other vegetable fibres, even if containing wool in a proportion not exceeding 10 %  | 1 80                        |
| 788  | Leggings of cotton cloth, with or without part of other material   | 3 50                        |
| 789  | Insertions or strips of cloth, waxed or not, whether or not imitations of leather, for hats  | 0 80                        |
| 790  | Clothing, cut out, without needlework, whether the cloth with or not accompanied with buttons and buckles  | 2 00                        |
|      | Bed sheets (with or without other material) of cloth with or without linings not containing silk   | 2 50                        |
| 791  | Without insertions, embroidery or lace   | 1 50                        |
| 792  | With insertions, embroidery or lace other than of silk   | 4 00                        |
| 793  | Sheets and gowns of rough woven tissue, for the bath   | 1 20                        |
| 794  | Sacks or bags, empty, for holding grain or other articles, of tissue called Osunburg   | 0 25                        |
| 795  | Dress shields ( <i>soldadueras</i> ), of tissue combined with gross  | 2 40                        |
| 796  | Hats of cloth, of all varieties, for men and boys  | 4 80                        |
|      | Hats of cloth, for women and girls:  |                             |
| 797  | Trimmed (with millinery)   | 12 00                       |
| 798  | Untrimmed (without millinery)  | 6 00                        |
| 799  | Window blinds of cloth, whether or not padded, with or without sticks or pieces of other material  | 2 00                        |
|      | Machine-made Clothing.   |                             |
|      | Shirts of cotton cloth, with or without embroidery or quilting in the shirt-front, for men:  |                             |
| 800  | With front or other parts of linen or which contain linen  | 21 00                       |
| 801  | Other kinds  | 16 00                       |
| 802  | Shirts for boys (12, there is other material in evidence) (ference at the neck) shall be subject, according to their class, to the duties fixed for men's shirts, with a rebate of 40 %. |                             |



## CHILI.

| ARIFF.]  |                         | Tariff Classification. |    | Rate of Duty. | Nos.               | Tariff Classification.   |  | Rate of Duty. |
|--|-------------------------|------------------------|----|---------------|--------------------|--|--|---------------|
|  |                         |                        |    | Pesos cts.    |                    |  |  | Pesos cts.    |
| Collars of all kinds for shirts  | doz.                    | 3                      | 00 |               |                    | Elastic of rubber and linen, with or without admixture of vegetable material :   |  |               |
| Fronts of all kinds for shirts   | doz.                    | 4                      | 20 |               | 848                | More than 12 centimetres in width  | kilo. legal                                      | 0 60          |
| Cuffs of all kinds for shirts  | doz. pairs              |                        |    |               | 849                | Up to 12 centimetres in width  | "  | 1 80          |
| Made-up clothing for men and boys, not specified, and detached parts thereof with needlework, of cotton tissue, even if containing woollen frieze  | kilo. net               | 3                      | 25 |               | 850                | Lace, blonde, quillings, ruches and manufactures thereof, not specified  | kilo. (excluding boxes)                          | 16 00         |
| Made-up clothing for women, girls or infants, not specified, and detached parts thereof containing needlework, of cotton tissue :  |                         |                        |    |               | 851                | Labels, tags, letters and figures, loom-made or printed on linen tissue  | kilo. legal                                      | 3 50          |
| With or without parts or ornaments (other than insertions, lace or embroidery) of cotton or other material   | kilo. net               | 4                      | 50 |               | 852                | Belts or bands for encircling or girdling the body   | "  | 1 80          |
| With ornaments of insertion, lace or embroidery of cotton or other material  | kilo. net               | 9                      | 00 |               | 853                | Bottoms or inside linings for hats or caps   | "  | 1 80          |
| Made-up clothing for women, girls or infants, and detached parts thereof, with needlework, of <i>punto</i> , tulle or lace of cotton, even if with ornaments or embroidery of cotton or other material   | kilo. net               | 20                     | 00 |               | 854                | Cushion and pillow covers, with or without insertions, lace or embroidery not containing silk  | kilo. legal                                      | 5 00          |
| Made-up clothing, and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), with or without needlework, embroidered or not with threads of cotton or other material, with or without ornaments or ribbons which contain silk | kilo. legal             | 2                      | 00 |               |                    | Caps :   |  |               |
| Made-up clothing and other similar articles, not specified, of rubbered rainproof tissue, with or without needlework   | kilo. net               | 6                      | 00 |               | 855                | Of cloth, with or without ornaments of insertions, ribbons or lace, and caps called <i>ahuelitas</i> , for infants   | doz.   | 8 40          |
| C.—Linen.  |                         |                        |    |               | 856                | Without peaks, for artisans or sailors   | kilo. legal                                      | 2 40          |
| 2 Fibres of flax, raw or barked, carded or combed  | Free                    |                        |    |               | 857                | Other varieties, not specified   | "  | 4 00          |
| Thread and Yarn.   |                         |                        |    |               | 858                | Gloves and mitts, other than of lace, with or without admixture of vegetable material or tips of leather   | kilo. (excluding boxes)                          | 8 00          |
| 3 Cords, plaited, with or without core of other vegetable fibre  | kilo. gross             | 0                      | 80 |               | 859                | Garters, braces and suspenders of all varieties, with or without elastic and parts of other material   | kilo. legal                                      | 4 00          |
| 4 Yarn for shoemakers (thread of one strand only)  | Free                    |                        |    |               |                    | Tablecloths, serviettes and table linen, with or without admixture of vegetable material :   |  |               |
| Thread and yarn in skeins, on bobbins or cones, for looms :  |                         |                        |    |               | 860                | Without embroidery or lace   | kilo. legal                                      | 3 20          |
| Up to April 3rd, 1918  | kilo. legal             | 0                      | 60 |               | 861                | With embroidery or lace other than of silk   | "  | 6 00          |
| From April 4th, 1918   | kilo. legal             | 0                      | 60 |               |                    | Cloths or towels for the hands :   |  |               |
| 7 Twisted thread of two or more strands, not specified, weighing not more than 5 grammes per 10 metres   | kilo. legal             | 0                      | 60 |               | 862                | Of rough surface cloth   | "  | 0 90          |
| Packetbread, binding twine, ropes, cords and the like, of two or more strands, weighing per 10 metres :  |                         |                        |    |               | 863                | Of other varieties   | "  | 2 40          |
| More than 5 and not exceeding 75 grammes   | kilo. gross             | 0                      | 50 |               | 864                | Cloths for cleaning kitchen crockery   | "  | 0 90          |
| More than 75 grammes   | "                       | 0                      | 35 |               |                    | Handkerchiefs, with or without hem :   |  |               |
| Tissues.   |                         |                        |    |               | 865                | Without embroidery   | kilo. net  | 4 80          |
| Tissues with or without admixture of other vegetable fibre or containing wool in a proportion not exceeding 10 % :   |                         |                        |    |               | 866                | With embroidery (other than of silk) in one corner   | "  | 7 20          |
| 20 Ferret cloth and canvas for embroidery  | kilo. net               | 0                      | 60 |               |                    | With embroidery or ornaments of lace other than of silk  | kilo. net  | 12 00         |
| Sailcloth and duck, weighing per square metre :  |                         |                        |    |               | 868                | Passementerie of linen, not specified, with or without parts of other vegetable fibres, even if containing wool in a proportion not exceeding 10 %   | kilo. legal                                      | 1 80          |
| Less than 350 grammes  | "                       | 0                      | 60 |               | 869                | Leggings of linen cloth with or without parts of other material  | kilo. legal                                      | 3 50          |
| 350 grammes or more  | "                       | 0                      | 30 |               | 870                | Clothing, cut out, without needlework, whether or not accompanied by buttons and buckles or by linings not containing silk   | Pay the duty on the tissue with a surtax of 25 % |               |
| 22 Damasked tissues  | "                       | 2                      | 00 |               |                    | Bed sheets and covers :  |  |               |
| 24 Opeo tissues, such as gauze, tulle, <i>punto</i> , and the like, plain or figured   | kilo. net               | 2                      | 50 |               | 871                | With neither insertions, embroidery nor lace   | kilo. net  | 2 50          |
| 25 Tissues and insertions or bands embroidered with threads which do not contain silk, except tissues simply festooned and those embroidered in chainstitch  | kilo. (excluding boxes) | 4                      | 50 |               | 872                | With insertions, embroidery or lace, other than of silk  | kilo. net  | 5 00          |
| Tissues not specified, plaited, and those festooned or embroidered in chainstitch with threads which do not contain silk   | kilo. net               | 1                      | 80 |               | 873                | Sheets and gowns of rough-surface tissue for bathing   | kilo. legal                                      | 1 20          |
| 27 Rough cloth for hand or bath towels   | "                       | 0                      | 80 |               | 874                | Dress-shields of rubbered linen tissues  | "  | 2 40          |
| 28 Stocking-net cleaning kitchen crockery  | "                       | 0                      | 80 |               | 875                | Hats of cloth, of all varieties, for men and boys  | doz.   | 4 80          |
| 29 Stocking-net tissue ( <i>tricot</i> ), even if presented in tubular form  | kilo. net               | 1                      | 25 |               | 876                | Trimmed (with millinery)   | "  | 12 00         |
| 30 Special cloth for bookbinders   | "                       | 0                      | 40 |               | 877                | Untrimmed (without millinery)  | "  | 6 00          |
| 31 Tissue painted or varnished for window-blinds, and cloth prepared for oil painting, even if with frames or paths of wool  | "                       | 0                      | 75 |               | 878                | Window blinds of cloth, whether or not painted, with or without sticks or parts of other material  | kilo. net  | 2 00          |
| 32 Velvet and plush  | "                       | 2                      | 40 |               | Made-up Clothing.  |  |  |               |
| Tissues, unbleached, plain or twilled, not specified, with or without admixture of other vegetable fibre or containing wool in a proportion not exceeding 10 %, having in a square of 5 millimetres side :   |                         |                        |    |               | 879                | Shirts of linen, with or without embroidery or quilting in the shirt front, for men  | doz.   | 48 00         |
| 8 threads or less  | kilo. net               | 0                      | 10 |               | 880                | Shirts for boys (viz., these up to 35 centimetres in circumference as the collar shall be subject to the duty fixed in the preceding heading with a reduction of 40 %)   | "  |               |
| 9 to 18 threads  | "                       | 0                      | 60 |               | 881                | Collars of all kinds, for shirts   | doz.   | 3 00          |
| 19 up to 30 threads  | "                       | 0                      | 90 |               | 882                | Fronts of all kinds, for shirts  | "  | 6 00          |
| More than 30 threads   | "                       | 1                      | 40 |               | 883                | Cuffs of all kinds, for shirts   | doz. pairs                                       | 4 20          |
| Tissues, bleached, dyed, printed or of coloured threads, plain or twilled, not specified, having in a square of 5 millimetres side :   |                         |                        |    |               | 884                | Made-up clothing for men and boys, not specified, and detached parts thereof with needlework, of linen tissue  | kilo. net  | 5 00          |
| Up to 30 threads   | kilo. net               | 1                      | 40 |               |                    | Made-up clothing for women, girls or infants, not specified, and detached parts thereof with needlework, of linen tissue :   |  |               |
| More than 30 threads   | "                       | 2                      | 80 |               | 885                | With or without parts or ornaments of linen or other material, other than insertions, embroidery or lace   | kilo. net  | 6 50          |
| 839 Tissues, figured or which are neither plain nor twilled, not specified, unbleached, bleached, dyed, printed or of coloured threads   | kilo. net               | 2                      | 00 |               |                    | With ornaments of insertion, lace or embroidery of linen or other material   | kilo. net  | 10 00         |
| Manufactures.  |                         |                        |    |               | 887                | Made-up clothing for women, girls or infants, not specified, and detached parts thereof containing needlework, of <i>punto</i> , tulle or lace of linen, even if containing ornaments or embroidery of linen or other material                                     | kilo. net  | 20 00         |
| 840 Manufactured articles, such as crocheted, of crochet-point, knitted, knitted with the needle, of netting, or imitations thereof, with or without wool in a proportion not exceeding 10 %, or admixture of other material                                 | kilo. legal             | 3                      | 50 |               | 888                | Made-up clothing and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), with or without needlework, whether or not embroidered with threads of linen or other material, with or without ornaments or ribbons which contain silk | kilo. legal                                      | 3 50          |
| 841 Manufactured articles, not specified, of sailcloth or duck, with or without parts of common metal or other material, whether or not painted, waxed or tarred   | kilo. legal             | 0                      | 80 |               | D.—Wool.           |  |  |               |
| 842 Articles not specified, embroidered on linen tissue with threads not containing silk, finished or unfinished   | kilo. legal             | 4                      | 20 |               | 889                | Wool : Of the sheep :  |  |               |
| 843 Buttons woven or covered with tissue   | "                       | 2                      | 00 |               |                    | In the grease  | kilo. gross                                      | 0 12          |
| 844 Table spreads, curtains and table covers or table mats of any tissue, with or without admixture, ornaments or embroideries of linen or other material  | kilo. net               | 4                      | 00 |               | 890                | Washed   | "  | 0 25          |
| 845 Belts, with or without parts of other material   | kilo. legal             | 20                     |    |               | 891                | Of vicuña, guanaco, llama or alpaca  | "  | 0 50          |
| 846 Neckties of any shape, with or without inside strengthening material or parts of other material, for men and boys  | kilo. legal             | 6                      | 50 |               | Yarns and Threads. |  |  |               |
| 847 Corsets  | doz.                    | 24                     | 00 |               | 892                | Woollen corals, twisted or plaited, and corals of vegetable fibres covered with wool, even containing admixture of other material  | kilo. legal                                      | 3 00          |
|  |                         |                        |    |               |                    | Tissues.   |  |               |
|  |                         |                        |    |               |                    | Tissues of wool, or tissues of vegetable fibres containing more than 10 % of wool, whether containing threads of common metal or not :   |  |               |
|  |                         |                        |    |               | 893                | Baize  | kilo. net  | 0 90          |
|  |                         |                        |    |               | 894                | Felt, weighing per square metre :  | "  | 1 20          |
|  |                         |                        |    |               |                    | More than 300 grammes  | "  | 0 60          |
|  |                         |                        |    |               | 895                | Up to 300 grammes  | "  | 1 80          |
|  |                         |                        |    |               | 896                | Coarse friezes ( <i>jergas</i> ) for the floors of houses  | "  | 0 60          |
|  |                         |                        |    |               | 897                | Cloth for billiard tables  | "  | 4 00          |

SECTION 4.—TEXTILE MATERIALS AND MANUFACTURES THEREOF  
—continued.

| Nos.   | Tariff Classification.   | Rate of Duty.<br>Pesos cts.  | Nos.   | Tariff Classification.   | Rate of Duty.<br>Pesos cts.   |
|--|--|------------------------------|--|--|-------------------------------|
| 899  | Cloth, also insertions or bands, embroidered with threads which do not contain silk, except tissues simply festooned and those embroidered in chainstitch.....                                 | kilo. legal 5 00             | 954  | Clothing, cut out, without needle work, whether or not provided with buttons and buckles or with linings not containing silk.....  | Duty on the cloth 25 %        |
| 900  | Cloth, not specified, festooned or embroidered in chainstitch, with threads which do not contain silk.....   | kilo. net 5 00               | 955  | Travelling bags and portmanteaux of wool, whether or not containing admixture or parts of other material.....  | kilo. net 2 00                |
| 901  | Cloth of colored waterproof with rubber.....   | " 0 50                       | 956  | Dress-sleeves of rubbered cloth.....   | kilo. legal 2 40              |
| 902  | Stocking-net tissue ( <i>tricot</i> ), even if imported in tubular form.....   | " 2 10                       | 957  | Of cloth called "beaver" for clerical or for soldiers, and those with high crowns.....   | doz. 30 00                    |
| 903  | Thin tissues called "bunting" for flags.....   | kilo. net 1 20               | 958  | Of hair felt or of felt containing hair.....   | doz. 24 00                    |
| 904  | Meshed tissues ( <i>tejidos de punto de malha</i> ).....   | " 1 20                       | 959  | Of wool felt, even if varnished.....   | " 12 00                       |
| 905  | Velvets and plushes and curled or plushy tissues (astrakhan and moquettes for upholstering furniture, not specially mentioned).....  | kilo. net 3 00               | 960  | Of wool or hair felt, or both, with millinery, for women or girls.....   | doz. 30 00                    |
|  | Shag ( <i>tripes</i> ).....  | kilo. net 2 80               | 961  | Felt saddle cloths.....  | kilo. net 0 90                |
| 906  | Curled, common (printed).....  | " 0 60                       | Made-up Clothing.  |  |                               |
| 907  | Curled (of yarns of one colour), called "Brussels".....  | " 0 60                       | 962  | Made-up clothing for men and boys, not specified, and separate parts of the same with needle work.....   | kilo. net 7 00                |
| 908  | Plushy, or with cut pile.....  | " 1 20                       | 963  | Made-up clothing for women, girls, or infants, not specified, and separate parts of the same with needle work, with or without parts or ornaments of wool or other material.....   | kilo. net 10 00               |
| 909  | Called "Smyrna," and imitations thereof.....   | " 1 60                       | 964  | Made-up clothing and other articles, not specified, of stocking-net ( <i>tricot</i> ) ware, with or without needle work, whether or not embroidered with threads of wool or other materials, even with ornaments or ribbons containing silk..... | kilo. legal 3 50              |
|  | Tissues, not specially mentioned, weighing per square metre:   | " 2 50                       | 965  | Made-up clothing and other similar articles, not specified, of waterproof rubbered cloth, for protection against rain, with or without needle work.....  | kilo. net 7 00                |
| 910  | Up to 250 grammes.....   | kilo. net 2 10               | E.—Silk or Imitations thereof.   |  |                               |
|  | More than 250 grammes:   | " 2 10                       | 966  | Silk in the cocoon and silk waste.....   | Free                          |
| 911  | Containing silk in a proportion of not more than 3 %.....  | kilo. net 2 00               | Threads and Yarns.   |  |                               |
| 912  | Not containing silk.....   | " 1 50                       | Corals of silk or of silk with admixture of other material will pay the duty applicable to each material.  |  |                               |
| Manufactures.                                |  |                              | 967  | Threads and yarns of silk, in skeins, on bobbins or cones, for looms.....  | Free                          |
| 913  | Brims or borders of felt or cloth, for hats.....   | kilo. legal 3 00             | 968  | Threads and yarns of silk, not specified, with or without admixture of other material.....   | kilo. net 9 00                |
| 914  | Of coarse frize ( <i>gerga</i> ).....  | kilo. net 1 00               | 969  | Threads and yarns of wool mixed with silk, even if with threads of common wool.....  | Free                          |
| 915  | Of curled shag.....  | " 1 40                       | 970  | Plaiting of straw called silk, and "cercuel" plaiting.....   | kilo. legal 12 00             |
| 916  | Of plushy or cut pile shag.....  | " 2 00                       | Tissues.   |  |                               |
| 917  | Called "Smyrna," or other similar carpets.....   | " 3 50                       | 971  | Perret cloth and canvas for embroidery, containing silk in the following proportions:  |                               |
| 918  | Small carpets, velvets, or plushy, with or without embroidery or fringes other than of silk, for churches.....   | " 3 50                       | 972  | Up to 20 %.....  | kilo. net 1 80                |
| 919  | Manufactured articles, not specially mentioned, of crochet lace, crocheted, knitted with the needle, netted, or imitations thereof, composed of wool or containing more than 10 % of wool..... | kilo. legal 5 00             | 973  | Exceeding 20 %.....  | " 8 00                        |
| 920  | Articles (whether finished or not) not specified, embroidered on woollen cloth with threads not containing silk.....   | kilo. legal 5 00             | 974  | Tissues of silk or which contain silk:   |                               |
| 921  | Flags of thin tissue called "bunting," with or without parts of other materials.....   | kilo. legal 2 60             | 975  | English crape.....   | " 20 00                       |
| Embroideries on cloth for military uniforms: |  |                              | 976  | Silk plush for top hats.....   | " 12 00                       |
| 922  | With gilt or silver threads of common metal.....   | " 12 00                      | 977  | Tissue for sitting floor ( <i>darin</i> ).....   | " 6 00                        |
| 923  | With threads of silver, with gilt or not.....  | " 21 00                      | 978  | Special tissue of floss silk for powder bags.....  | " 2 00                        |
| 924  | Buttons woven of or covered with woollen cloth.....  | " 1 80                       | 979  | Rubbered waterproof tissue.....  | " 1 50                        |
| 925  | Hire-cloths, horse-blankets and horse-blankets of wool, with or without admixture of other materials.....  | kilo. net 1 50               | Tissues, closely woven ( <i>tipido</i> ), not specified, which contain silk in the following proportions:  |  |                               |
| 926  | Table covers, table spreads, and curtains of woollen cloth, with or without admixture, trimmings or embroideries of other material.....  | kilo. net 4 00               | 979  | Up to 20 %.....  | kilo. net 6 00                |
| 927  | Girths, surcingle and belly-bands of woollen tissue with or without admixture or parts of other material.....  | " 3 00                       | 980  | Exceeding 20 % and less than 90 %.....   | " 12 00                       |
| 928  | Bands for girths, with or without admixture of vegetable fibres.....   | kilo. legal 2 50             | 981  | 90 % or over.....  | " 25 00                       |
| 929  | Belts, with or without admixture or parts of other material.....   | kilo. legal 5 00             | Tissues, diaphanous or open woven, not specified, which contain silk in the following proportions:   |  |                               |
| 930  | Rugs, shawls, and overalls or blankets for travelling, and scarves and ponchos ( <i>ruanas</i> ).....  | kilo. net 3 00               | 982  | Up to 20 %.....  | kilo. net 10 00               |
| 931  | Bedspreads and counterpanes of woollen cloth.....  | " 3 00                       | 983  | Exceeding 20 % and less than 90 %.....   | " 20 00                       |
| 932  | Bedspreads and counterpanes stuffed.....   | " 3 00                       | 984  | 90 % or over.....  | " 40 00                       |
| 933  | With feathers.....   | " 2 50                       | 985  | Embroidered tissues, including insertions or bands:  |                               |
| 934  | With other material.....   | " 1 50                       | 986  | On diaphanous or open-woven tissues containing silk.....   | kilo. (excluding boxes) 48 00 |
| 935  | Neckties of any shape, with or without frame ( <i>armado</i> ) or parts of other material.....   | kilo. legal 10 00            | 987  | On close-woven tissues containing silk.....  | " 36 00                       |
|  | Elastic of rubber and wool, with or without admixture of vegetable material:   |                              | 988  | On tissue not containing silk, embroidered with threads of pure or mixed silk.....   | kilo. (excluding boxes) 15 00 |
| 935  | More than 12 centimetres in width.....   | kilo. legal 0 60             | Manufactures.  |  |                               |
| 936  | Up to 12 centimetres in width.....   | " 3 00                       | 987  | Quiltings of silk tissue or tissue containing silk.....  | kilo. net 6 00                |
| 937  | Belts or bands to encircle the body.....   | " 3 00                       | 988  | Hat shapes ( <i>almas y casquetes</i> ) of silk tissue or tissue containing silk, with or without parts of other material.....   | kilo. net 6 00                |
| 938  | Blankets for beds, with or without bindings containing silk.....   | kilo. net 0 90               | 989  | Embroidered articles, not specified, whether finished or not:  |                               |
| Caps and képis:                              |  |                              | 990  | On tissue containing silk.....   | kilo. (excluding boxes) 36 00 |
| 939  | For officials.....   | doz. 12 00                   | 991  | On tissue not containing silk.....   | kilo. (excluding boxes) 15 00 |
| 940  | For soldiers.....  | doz. 24 00                   | Manufactured articles containing silk, such as shoulder knots, belts, bandoliers, and the like, for military:  |  |                               |
| 941  | Cloth caps, with or without embroideries or trimmings of insertion, ribbons or lace, and those called <i>abdomets</i> for infants.....   | doz. 12 00                   | 992  | With or without threads of common metal, whether or not gilt or silvered.....  | kilo. legal 16 00             |
| 942  | Other caps not specified.....  | kilo. legal 5 00             | 993  | With silver threads.....   | " 40 00                       |
| 943  | Gloves and mittens of knitted ware, with or without edging, lining or tips of leather.....   | kilo. (excluding boxes) 6 00 | Manufactured articles, not specified, of crochet point, crocheted, knitted with the needle, of netting or imitations thereof, which contain silk in the following proportions: |  |                               |
| 944  | Shoulder padding of felt for clothing.....   | kilo. legal 1 80             | 994  | Up to 20 %.....  | kilo. legal 8 00              |
| 945  | Garters, braces, and suspenders of all kinds, whether or not containing rubber or parts of other material.....   | kilo. legal 4 00             | 995  | Exceeding 20 % and less than 90 %.....   | " 20 00                       |
| 946  | Mourning draperies for hats.....   | " 3 00                       | 996  | 90 % or over.....  | " 30 00                       |
| 947  | Sub-bleths, with or without embroideries or parts of other materials.....  | kilo. net 3 00               | Manufactured articles, not specified, of any material which contains silk in the following proportions:  |  |                               |
| 948  | Ladies' maillots.....  | " 3 60                       | 996  | Up to 20 %.....  | kilo. legal 6 00              |
| 949  | Kerchiefs, shawls and wraps, for knitting:   | " 3 60                       | 997  | Exceeding 20 %.....  | " 15 00                       |
| 949  | Of cashmere or merino.....   | " 3 60                       | 998  | Buttons, woven of or covered with tissue containing silk.....  | " 4 00                        |
| 949  | Of diaphanous or transparent tissue.....   | " 3 60                       | 999  | Purses, cornets (cornuopacs), pouches, bandbags, and other similar articles, wholly or partly of tissue containing silk, with or without ornaments, embroidery or paintings.....   | kilo. legal 13 00             |
| 950  | Other, not specified.....  | " 2 50                       | 1000   | Cases and boxes of cardboard, wood, or common metal with lining or covering, ornaments or embroidery containing silk.....  | kilo. legal 19 00             |
| 951  | Umbrellas, parasols and sunshades, with or without lace or embroideries other than silk.....   | doz. 9 00                    |  |  |                               |
| 952  | Passementerie, not specified, of wool or containing wool in a proportion exceeding 10 % with or without parts of other materials.....  | kilo. legal 3 50             |  |  |                               |
| 953  | Leggings of woollen cloth, with or without parts of other materials.....   | kilo. legal 5 00             |  |  |                               |

| Tariff Classification.  |  | Rate of Duty.  | Nos.   | Tariff Classification.  |  | Rate of Duty.         |
|---|--|--|--------|---|--|-----------------------|
|   |  | Pesos cts.   |        |   |  | Pesos cts.            |
| Table spreads, covers and mats, curtains and counterpanes and bedspreads, not specified, which contain silk in the tissue, in embroidery or in ornaments  |  | Duty on the tissue of which made with a surtax of 25 % |        | 1046 Hats of silk plush with or without admixture of other material, with or without ornaments or embellishments, finished or unfinished, for the clergy, military and diplomatic corps, and top hats of all sizes        |  | 39 00                 |
| Strainers or sieves of silk tissue ( <i>clavina</i> )   |  | kilo. net  | 2 50   | Women's and girls' hats of all shapes, of tissue containing silk, hats of straw called silk, and those of <i>crin</i> , with or without parts of other material   |  | 84 00                 |
| Ribbons, with or without loom-embroidery, containing silk in the following proportions:   |  |  |        | 1047 Trimmed (with millinery work)  |  | 39 00                 |
| Up to 20 %  |  | kilo. net  | 7 00   | 1048 Untrimmed (without millinery work)   |  | 39 00                 |
| Exceeding 20 % and less than 90 %   |  | "  | 14 00  | Made-up Clothing.   |  |                       |
| 90 % or over  |  | "  | 30 00  | 1049 Made-up clothing for men and boys, and detached parts thereof with needle work, of woollen cloth ( <i>casimere</i> ) with silk fibres in the texture   |  | 13 00                 |
| Belts, not specified, containing silk, with or without parts of other material  |  | kilo. legal  | 12 00  | Made-up clothing, not specified, and detached parts thereof with needle work, of tissue containing silk in a proportion of:   |  |                       |
| Counterpanes and bedspreads, of tissue which contains silk, quilted:  |  |  |        | 1050 Less than 90 %   |  | kilo. net 25 00       |
| With feathers   |  | kilo. net  | 10 00  | 1051 90 % or more   |  | 50 00                 |
| With other material   |  | "  | 6 00   | 1052 Made-up clothing and detached parts thereof, with needle work, of lace, <i>punto</i> , or of diaphanous or open tissues which contain silk, with or without parts, embroidery or ornaments of silk or other material |  | 80 00                 |
| Neckties of all shapes, for men and boys, with or without lining strengthening or parts of other material, kilo. legal  |  | 30 00  |        | 1053 Made-up clothing and detached parts thereof with needle work, of <i>punto</i> , tulle or lace of cotton or linen with ornaments or embroidery containing silk  |  | 30 00                 |
| Corsets of tissue which contains silk   |  | doz.   | 144 00 | 1054 Made-up clothing and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), containing silk in the texture, even if with embroidery or ornaments of silk or other material            |  | 26 00                 |
| Elastic of rubber and of silk, mixed or not with other material:  |  |  |        | Made-up clothing and other manufactured articles, not specified, of stocking-net tissue ( <i>tricot</i> ), embroidered with threads which contain silk  |  |                       |
| Exceeding 12 centimetres in width   |  | kilo. legal  | 1 00   | 1055 Of cotton  |  | kilo. legal 3 00      |
| Up to 12 centimetres in width   |  | "  | 8 00   | 1056 Of linen or of wool  |  | 5 00                  |
| Lace, blonde, orgilles, ruffles, and plaits, and manufactures thereof, not specified, kilo. (excluding boxes)   |  | 45 00  |        | 1057 Made-up clothing and detached parts thereof with needle work, or tissue of cotton, linen, or wool, not specified, with ornaments or embroidery containing silk   |  | 13 00                 |
| Body belts, or bands of whatever tissue which contains silk, with or without parts of other material, kilo. legal   |  | 16 00  |        | 1058 Made-up clothing and similar articles, not specified, of rubbered rainproof tissue, containing silk, with or without needle work   |  | 12 00                 |
| Flowers, leaves, and plants, artificial, loose or put together, of tissue containing silk, even if presented mixed in the same bundle with others of a different material                                       |  | kilo. legal  | 8 00   | SECTION 5.—INDUSTRIAL OILS, VARNISHES AND BLACKINGS, COMBUSTIBLE MATERIALS AND PAINTS.  |  |                       |
| Bottoms or inside linings for hats or caps, of tissue containing silk, with or without parts of other material  |  | kilo. legal  | 10 00  | A.—Industrial Oils.   |  |                       |
| 7 Blau kets of floss silk with or without admixture of other material   |  | kilo. net  | 4 00   | Oils:   |  |                       |
| Caps of tissue containing silk, with the exception of lace caps:  |  |  |        | 1059 Linseed, raw or boiled   |  | kilo. gross 0 23      |
| Those called <i>ahuelitas</i> , or others for infants, with or without ornaments of lace, ribbons or embroidery   |  | doz.   | 25 00  | 1060 For sewing machines, typewriters, &c. in small bottles or other small receptacles  |  | 0 20                  |
| Other varieties, not specified  |  | kilo. legal  | 12 00  | 1061 Mineral, for lubricating machinery, even if containing admixture of other oils or substances   |  | 0 03                  |
| 9 Gloves and mitts of knitted silk, other than lace, with or without admixture or parts of other material   |  | kilo. (excluding boxes)                                | 24 00  | 1062 Solidified or hard, for lubricating, called mineral grease   |  | 0 12                  |
| 11 Garters, braces, and suspenders of all kinds, containing silk, with or without rubber or parts of common metal   |  | kilo. legal  | 14 00  | 1063 " " " pine grease  |  | 0 02                  |
| Mantles, large shawls, kerchiefs, shawls and other similar articles for covering the head and shoulders, of tissue with silk in the texture, with or without embroidery or ornaments of silk or other material: |  |  |        | 1064 Other varieties, not specified, pure or impure   |  | 0 20                  |
| Of closely woven tissue ( <i>tela tupida</i> ), the article containing a total quantity of silk in the following proportions:   |  |  |        | 1065 Turpentine oil or spirit   |  | 0 06                  |
| Up to 20 %  |  | kilo. net  | 7 00   | 1066 Rectified  |  | kilo. legal 0 30      |
| Exceeding 20 % and less than 90 %   |  | "  | 18 00  | 1067 Petrol (benzine):  |  |                       |
| 90 % or over  |  | "  | 36 00  | Common  |  | kilo. gross 0 02      |
| Of diaphanous or open tissue (excepting those of lace or of <i>punto</i> ), the article containing a total quantity of silk in the following proportions:   |  |  |        | 1068 Rectified  |  | kilo. legal 0 30      |
| Up to 20 %  |  | kilo. net  | 12 00  | 1069 Degras for tanners   |  | kilo. gross 0 15      |
| Exceeding 20 % and less than 90 %   |  | "  | 24 00  | B.—Varnishes and Blackings.   |  |                       |
| 90 % or over  |  | "  | 48 00  | Varnish, for ships  |  | kilo. gross 0 10      |
| Of lace, whatsoever quantity of silk the tissue may contain   |  | kilo. net  | 70 00  | 1070 Common, for ships  |  | kilo. gross 0 10      |
| Mantles, large shawls, kerchiefs, shawls and other similar articles for covering the head and shoulders, of tissue without silk in the texture, but with embroidery or ornaments containing silk:               |  |  |        | 1071 Collet amber, for photography  |  | kilo. legal 1 20      |
| Of closely woven tissue ( <i>tela tupida</i> )  |  | kilo. net  | 8 00   | 1072 Or preparation for varnishing the inside of casks  |  | kilo. gross 0 30      |
| Of diaphanous or open tissue (excepting those of lace or of those of <i>punto</i> )   |  | kilo. net  | 12 00  | 1073 Varnishes not specified  |  | " 0 50                |
| Of lace   |  | "  | 20 00  | 1074 Blacking and polish for footwear:  |  |                       |
| 31 Masks and veils for covering the face, containing silk   |  | kilo. legal  | 15 00  | Common in paste, black, in tin or wooden boxes  |  | 0 18                  |
| Handkerchiefs and scarves:  |  |  |        | Liquid, black, in earthenware pots, to be used with a brush   |  | 0 18                  |
| Of cotton:  |  |  |        | 1075 Liquid, black, in glass receptacles, for japanning   |  | 0 20                  |
| Embroidered in one corner with threads containing silk  |  | kilo. net  | 4 00   | 1076 " in barrels   |  | 0 40                  |
| Ornamented or embroidered with silk, not specified  |  | kilo. net  | 9 00   | 1077 " white, yellow or of any other colour, for cleaning or colouring footgear, and that called polishing cream, of whatever colour  |  | 0 50                  |
| Of linen, ornamented or embroidered with silk   |  | "  | 8 00   | 1078 Blacking, liquid, for carriages or harness and Jew's pitch   |  | kilo. gross 0 12      |
| Of tissue with silk in the texture, with or without ornaments or embroidery of silk or other material, the article containing a total quantity of silk in the following proportions:                            |  |  |        | C.—Combustible Materials.   |  |                       |
| Up to 20 %  |  | kilo. net  | 9 00   | 1079 Coal: Not specified, and coke  |  | Free                  |
| Exceeding 20 % and less than 90 %   |  | "  | 16 00  | 1080 " Moulded with other substances (briquetted)   |  | 2 00                  |
| 90 % or over  |  | "  | 32 00  | 1081 Charcoal   |  | metric ton gross 1 00 |
| Umbrellas, parasols, and sunshades of cloth which contains silk, and those of cotton, linen or wool with ornaments or embroidery of silk:   |  |  |        | 1082 Calcium carbide  |  | kilo. gross 0 01      |
| With handles of tortoiseshell, ivory, mother-of-pearl or fine metal, and with <i>cafoe</i>  |  | doz.   | 50 00  | 1083 " of wood, common  |  | 0 42                  |
| Other kinds   |  | "  | 24 00  | 1084 Matches and vetax (wax matches), not specified, including those of wood called Bengal lights   |  | 0 40                  |
| Passeneterie, not specified, which contains silk in the following proportions:  |  |  |        | 1085 Firewood   |  | Free                  |
| Up to 20 %  |  | kilo. legal  | 6 00   | 1086 Tapers and wicks for night lamps   |  | 0 03                  |
| Exceeding 20 % and less than 90 %   |  | "  | 12 00  | 1087 Paraffin in lumps  |  | Free                  |
| 90 % or over  |  | "  | 25 00  | 1088 Petroleum, crude or unrefined  |  | kilo. gross 0 01      |
| 44 Clothing, cut out, without needlework, of tissue containing silk   |  | Duty on the tissue, with a surtax of 25 %              |        | 1089 Petroleum and other mineral oils, rectified, not specified, for lighting purposes  |  | 100 kilos. gross 3 00 |
| 45 Dress shields of rubbered tissue containing silk   |  | kilo. legal  | 6 00   | Candles:  |  |                       |
|   |  |  |        | Of stearine or other material, not specified, white or coloured:  |  |                       |
|   |  |  |        | 1090 Without ornaments  |  | kilo. legal 0 35      |
|   |  |  |        | 1091 With ornaments   |  | 0 80                  |
|   |  |  |        | 1092 Of spermaceti, white or coloured, with or without ornaments, and those called wax tapers for lighting lamps, &c.   |  | kilo. legal 0 86      |
|   |  |  |        | 1093 Wax candles, and those of other material covered with wax with or without ornaments  |  | kilo. legal 2 00      |



SECTION 5.—INDUSTRIAL OILS, VARNISHES AND BLACKINGS,  
COMBUSTIBLE MATERIALS AND PAINTS—continued.

| Nos. | Tariff Classification.   | Rate of Duty, Pesos cts. |
|------|--|--------------------------|
|      | <b>D.—Paints and Inks.</b>   |                          |
|      | <b>Paints:</b>   |                          |
| 1091 | Not specified, prepared with water or with oil, liquid, in paste or solid .....  | kilo. gross 0 02         |
| 1095 | Or varnish, special, for iron .....  | " 0 12                   |
| 1096 | Copper or other paints, for ships' bottoms .....   | " 0 30                   |
| 1097 | Prepared with spirit or varnish, and paint called enamel .....   | kilo. gross 0 50         |
| 1098 | In tubes or cakes, not specified, for oil or water colour painting, and paint in the form of crayons for pastel painting, whether or not put up in boxes with or without the requisite accessories for painting or sketching ..... | kilo. legal 1 20         |
| 1099 | In cakes or tablets, common, for schools, put up in any form .....   | kilo. legal 0 60         |
| 1100 | Paints and colours, in lumps or in powder:—<br>Alizarine and imitations thereof; fuchsine, aniline and other colours obtained from coal, not specified .....   | kilo. legal 1 20         |
| 1101 | Indigo, natural or synthetic .....   | kilo. gross 1 80         |
| 1102 | Prussian blue and that called ultramarine, in any form .....   | kilo. gross 0 10         |
| 1103 | Vermilion (cinabar) .....  | " 0 30                   |
| 1104 | Zinc white and lithopone (Griffith's white) .....  | " 0 01                   |
| 1105 | Bronze or copper and aluminium in powder, whether or not accompanied with varnish and brush, and bronze or aluminium in liquid or prepared for bronzing or silvering .....   | kilo. legal 0 75         |
| 1106 | Cochineal and carmine lake or lake of any other colour, irrespective of variety .....  | kilo. gross 0 90         |
| 1107 | Carmine .....  | kilo. legal 7 50         |
| 1108 | Natural or artificial colours, in lumps, in powder or calcined, such as: White lead, royal yellow, red lead, animal carbon, lamp black, ochres, earths and other colours not specified .....                                       | kilo. gross 0 65         |
| 1109 | Paint driers, liquid (including those based on a combination of benzine with resin oil) .....  | kilo. legal 0 15         |
|      | Paint driers, in powder, called Paris, Venice, and others not specified .....  | kilo. gross 0 15         |
|      | <b>Inks:</b>   |                          |
| 1110 | For printing, lithography, and for telegrams .....   | " 0 10                   |
| 1111 | Common, for writing, copying .....   | " 0 12                   |
| 1112 | White or red for writing .....   | kilo. legal 0 50         |
| 1113 | For marking or stamping and for hectography, prepared for reproaching copies .....   | kilo. legal 0 70         |
| 1114 | In paste, not specified .....  | kilo. gross 0 25         |
| 1115 | In paste, Indian, or imitations thereof .....  | kilo. legal 2 50         |
| 1116 | Liquid, Indian, or the like, for draughtsman .....   | " 1 00                   |
| 1117 | Dyes, special, not specified, for staining leather .....   | kilo. gross 0 18         |

## SECTION 6.—PAPER, CARDBOARD, AND MANUFACTURES THEREOF.

|      |  |                   |
|------|--|-------------------|
|      | Albums, blank or printed, for photographs; music, stamp or other collections, with or without parts of other material:—  |                   |
| 1118 | With covers of mother-of-pearl, ivory or tortoise-shell .....  | kilo. legal 8 00  |
| 1119 | Other varieties, not specified, including those with covers of tissue containing silk .....  | kilo. legal 2 00  |
| 1120 | Albums which contain music will pay duty according to kind, plus 40 % .....  |                   |
| 1121 | Alphabets, letters or figures of paper or cardboard, whether or not gilt, silvered, painted or enameled .....  | kilo. legal 8 00  |
| 1122 | Calendars, exfoliating, loose or stuck on cardboard, even if containing advertisements .....   | kilo. gross 1 50  |
| 1123 | Commercial advertising matter, not specified, of cardboard or paper, with or without illustrations (cartasines) or frames, and pamphlets or books for commercial advertising (shop calendars and the like), excepting catalogues and reviews, newspapers and other periodicals .....                   | kilo. gross 1 00  |
| 1124 | Manufactured articles, not specified, of cardboard, paper, carton-pierre, slate-cardboard or compressed paper pulp (papel-maché), with or without part of other material, whether or not painted, varnished, bronzed, with or silvered, with or without printing .....                                 | kilo. legal 1 20  |
| 1125 | Manufactured articles of perforated cardboard, not specified, with or without stamped designs, for ornament .....  | kilo. legal 2 60  |
| 1126 | Manufactured articles of cardboard or paper, not specified, containing a small portion of silk .....   | kilo. legal 3 50  |
| 1127 | Playing cards of all classes and sizes, with or without printed advertisements .....   | kilo. legal 4 00  |
| 1128 | Bank notes, bonds and shares, whether loose or bound together .....  | kilo. legal 30 00 |
| 1129 | Tickets in whatever form, for trams, railways, theatres, &c. .....   | kilo. legal 1 50  |
|      | <b>Paper bags for packing, with or without printing:</b>   |                   |
| 1130 | With varnish, imitating common gilt or silvering .....   | " 1 00            |
| 1131 | Without gilt or silvering .....  | " 0 50            |
| 1132 | Empty boxes, of cardboard, not specified, with or without parts of other materials, even if imported in an unfinished state .....  | kilo. gross 2 00  |
| 1133 | Dead-woodman paper in any form .....   | kilo. legal 1 50  |
| 1134 | Carroll for roofing .....  | kilo. gross 0 06  |
| 1135 | Thin (Bristol board), for drawings or visiting cards, and cardboard prepared for oil painting .....  | kilo. gross 0 30  |
| 1136 | Or paper resembling pasteboard, waterproof, for press copying, and perforated cardboard for embroidery or other purposes .....   | kilo. legal 0 60  |
| 1137 | Or paper resembling pasteboard, of other kind, with or without ground or crushed cork, for packing, with or without glued paper; cut cardboard, without printed matter, for tickets; cardboard on spools or continuous for sales registering machines, and cardboard prepared with waste leather ..... | kilo. gross 0 20  |

| Nos. | Tariff Classification.   | Rate of Duty, Pesos cts. |
|------|--|--------------------------|
|      | <b>Pictures, printed for ornamental purposes, obtained by printing or any other process of reproduction, and photographs, coloured or black, not specified:</b>  |                          |
| 1138 | Without frames .....   | kilo. legal 2 00         |
| 1139 | With frames .....  | " 1 00                   |
| 1140 | Cheques, bills of exchange, drafts, policies, bank deposit notes, printed, engraved or lithographed, loose or bound together .....   | kilo. legal 5 00         |
| 1141 | Prints on cardboard or paper, small, as marks for books, stamp and other collections or for cutting out: post cards and fancy cards of congratulations, or others which contain prints engraved or obtained by any other process of reproduction, such or without perforations, advertisements or other printed matter, or parts of silk or other material ..... | kilo. legal 5 00         |
| 1142 | Stamps or seals, postage, revenue or other, new or used .....  | kilo. legal 8 00         |
| 1143 | Statues and figures of carton-pierre with or without parts of wood or marble .....   | kilo. gross 0 10         |
|      | Tiles (azulejos) of carton-pierre for friezes .....  | " 0 10                   |
|      | Stamped cardboard for furniture .....  | " 0 10                   |
| 1144 | Labels or tickets for bottles or other purposes, not specified .....   | kilo. legal 5 50         |
| 1145 | Labels or slips for tying on, with or without parts of common metal or printing, whether or not glued on to tissue which does not contain silk .....   | kilo. legal 3 00         |
| 1146 | Flowers and plants, artificial, of paper, loose or in bunches, with or without parts of other material .....   | kilo. legal 3 00         |
| 1147 | Bottoms or inside linings, of paper, for hats or caps .....  | " 2 00                   |
| 1148 | Stereoscopic photographs, whether transparent or not .....   | kilo. legal 6 00         |
| 1149 | Coverings or envelopes of cardboard, with or without paper, cork or other attached material, for packing bottles or flasks .....   | kilo. gross 0 30         |
| 1150 | Books, memorandum books, note books, copy books, &c., blank, for writing or press copying, with or without ruled lines or printing, including cardboard in the form of covers or memorandum books, printed with blank spaces for writing .....   | kilo. legal 1 80         |
| 1151 | Books, printed or manuscript, not specified: commercial catalogues, and reviews, newspapers and other periodicals .....  | Free                     |
| 1152 | Printed books, with covers of tissue containing silk, or of tortoise-shell, mother-of-pearl, ivory or imitations thereof, and those containing small parts of precious metal or of silk or silver .....  | kilo. legal 3 00         |
| 1153 | Masks, bee-keepers' masks and face guards .....  | " 0 10                   |
| 1154 | Music, printed .....   | kilo. legal 0 10         |
|      | Music, in manuscript .....   | " 0 10                   |
|      | Systems for teaching music .....   | " 0 10                   |
| 1155 | Insecticide paper, and toilet paper, with or without device of wood or common metal for fixing the same .....  | kilo. legal 0 10         |
| 1156 | Marbled, stamped or the like, not specified, especially for bookbinding or "boarding" .....  | kilo. legal 0 10         |
| 1157 | Tissue paper or rice paper and imitations thereof; press copying paper of all kinds .....  | kilo. legal 0 50         |
|      | Corrugated or plaited (crepe) paper for shades and screens or ornaments .....  | kilo. legal 0 50         |
| 1158 | Blank, with or without tissue, for sketching; paper prepared for oil painting and paper combined with tissue for making envelopes .....  | kilo. legal 0 20         |
| 1159 | In strips for telegraphic printing .....   | kilo. gross 0 06         |
| 1160 | In strips or cut up for festive occasions (confetti) .....   | " 0 20                   |
| 1161 | Carbon paper: transparent paper for tracing; paper called "gramine" or decorative .....  | kilo. legal 1 50         |
|      | Aluminized or sensitized paper and cards, for photography, even if containing printing .....   | kilo. legal 1 50         |
| 1162 | With or without tissue, with squares for drawing, and paper sensitized with salts of iron for reproductions .....  | kilo. legal 0 50         |
| 1163 | Special for taking copies by means of the mimeograph or cyclostyle .....   | kilo. legal 3 00         |
| 1164 | Perforated or scalloped in sheet, in bands or prepared for ornamenting cakes or sweetmeats, and for other purposes: paper with designs for decorating boxes and bottle caps, confectionery packets and other similar articles of plaited or corrugated paper .....   | kilo. legal 2 00         |
|      | Varnished or gilded, for labels, for artificial flowers, paper bags, and other purposes not mentioned .....  | " 0 20                   |
| 1165 | Imitating gilt or silvered .....   | kilo. legal 0 30         |
| 1166 | Of any other colour .....  | " 0 20                   |
|      | Hot gilt or silvered, for florists or other purposes not specified .....   | kilo. legal 1 20         |
| 1167 | Of any other colour .....  | " 0 60                   |
| 1168 | Stuck on cardboard .....   | " 0 60                   |
| 1169 | Unspecified papers, of dyed pulp or of pulp of natural colour, whether or not oiled, waxed, tarred or strengthened with open-woven tissue, and parchment paper and the like .....  | kilo. gross 0 20         |
| 1170 | Blotting paper .....   | kilo. legal 0 20         |
|      | Filter paper and pasta .....   | " 0 20                   |
| 1171 | Called "Alaska" special, for clothing, and the like .....  | kilo. legal 0 40         |
|      | Not specified, white or light cream in colour, not containing animal size, whether glazed or not .....   | Free                     |
| 1172 | Containing mechanical wood pulp, and that coated with mineral substances on both sides (conchelo) .....  | " 0 10                   |
| 1173 | Not containing mechanical wood pulp .....  | kilo. legal 0 20         |
| 1174 | Not specified, containing animal size .....  | kilo. legal 0 20         |
| 1175 | Not specified, ruled for writing or for accounts, and paper ruled for music .....  | kilo. legal 0 30         |
| 1176 | With monograms, initials, headings, address or ornamentations .....  | kilo. legal 2 00         |
|      | Accounts, business or other, not specified, printed, engraved or lithographed .....  | kilo. legal 2 00         |
| 1177 | With black border, for mourning, or with edge of metallic or other colour; paper combined with envelope in one piece and paper with the corresponding envelopes contained in the same package .....  | kilo. legal 1 00         |

| s. | Tariff Classification.  | Rate of Duty.<br>Pesos cts.                     | Nos. | Tariff Classification.  | Rate of Duty.<br>Pesos cts. |
|----|---|---|------|---|-----------------------------|
|    |   |   |      |   |                             |
| 8  | With printing, not specified  | { Duty according to kind with a surtax of 25% } | 1231 | Balsams, natural or prepared, not specified   | 1 00                        |
|    | For cigarettes:   |   |      | Abdominal bands, bandages or belts, with or without rubber:   |                             |
| 9  | In sheets or reams, also continuous paper and paper on reels  | 0 50  | 1232 | Of cotton or other vegetable fibres   | 4 00                        |
| 10 | In small tubes, cut paper and paper in booklets   | 1 00  | 1233 | Of wool or with admixture of commoner material  | 6 00                        |
| 11 | Paper for walls, or decorating houses:  |   | 1234 | Of silk or with admixture of commoner material  | 22 00                       |
|    | Hill gilt or silvered; cloth-like or embossed paper and that with a base of cloth, for ceilings   | 0 25  | 1235 | Berries, medicinal  | 0 10                        |
| 12 | Of other varieties  | 0 25  | 1236 | Stoppers (bottles), of glass for syringes   | 0 60                        |
| 13 | Cuttings or bands of cardboard or paper, with or without a "ventilator" or other fittings, prepared for hats or caps                                  | 0 60  | 1237 | Medicine chests   | 1 20                        |
|    | Cardboard   | 2 60  | 1238 | Trusses and orthopaedic apparatus, not specified  | 3 60                        |
| 14 | Articles of clothing of paper or of paper with tissue   | 0 40  | 1239 | Bougies, Reinaldi's, or other similar, "laminaria" and "ovalos" and suppositories   | 5 00                        |
| 15 | Covers of cardboard, without printing, for workmen's time books   |   | 1240 | Cantharides, whole or in powder   | 1 20                        |
|    | Book-covers of paper or cloth, with or without gilt, silvered or bronzed parts:   |   | 1241 | Cassia fistula  | 0 12                        |
|    | Glued on to cardboard   | 1 30  | 1242 | Gelative capsules, empty, for medicines   | 2 40                        |
| 16 | Not glued on to cardboard   | 4 00  |      | Charcoal:   |                             |
| 17 | Cards:  |   | 1243 | Vegetable, in powder, in whatever receptacle  | 0 10                        |
|    | Blank, not specified, and those for photographs, even if bearing the name of the photographer   | 0 60  | 1244 | Bellios, or other similar   | 0 60                        |
| 18 | Printed or lithographed, without designs, with names or advertisements, and those with black border for mourning, or with gilt or silvered edge       | 2 00  | 1245 | Castoreum, dry or in powder   | 0 30                        |
|    |   |   | 1246 | Cascarilla  | 2 50                        |
|    |   |   | 1247 | Poultices   | 1 80                        |
|    |   |   | 1248 | Catgut for stitching wounds   | 3 00                        |
|    |   |   | 1249 | Cement for dentists   |                             |
|    |   |   | 1250 | Cigars and cigarettes, medicinal, not of tobacco, and wooden mouthpieces for inhaling tar substances                                    | 3 00                        |
|    |   |   | 1251 | Electric belts, stomachers, footpads, and similar articles for invalids   | 6 00                        |
|    |   |   | 1252 | Chloroform  | 4 00                        |
|    |   |   | 1253 | Isinglass, ichthyocol or fish glue, and sterilized gelatine   | 4 00                        |
| 19 | Water and ice   | Free  | 1254 | Collars of amber or imitations thereof  | 1 50                        |
| 20 | Mixed waters, natural or artificial, and effervescent (effervescentes), non-alcoholic, with or without additions of sweetening or aromatic substances | 0 25  | 1255 | Quassia wood mugs   | 0 75                        |
| 21 | Non-medical syrups and sherbets   | 1 50  | 1256 | Secale (ergot of rye)   | 0 25                        |
| 22 | Fruit juice with less than 15% of sugar   | 0 15  | 1257 | Bark, leaves, roots and seeds, medicinal, whole or in powder, not specified   | 0 90                        |
| 23 | Common vinegar  |   | 1258 | Mercurial chalk-stone or mercury with lime  | 2 00                        |
|    |   |   | 1259 | Orris peas  |                             |
|    |   |   |      | Hartsbourn:   |                             |
| 24 | Alcohol and distilled beverages, sweetened or not:  |   | 1260 | Raspberries   | 0 10                        |
|    | In bottles  | 2 50  | 1261 | Calcein   | 0 40                        |
| 25 | In other receptacles  | 2 00  | 1262 | Depilatories and dyes or preparations for dyeing the hair   | 2 00                        |
| 26 | Alcoholic bitters:  |   | 1263 | Drugs, medicinal, and pharmaceutical products, not specified  | 0 60                        |
| 27 | In bottles  | 2 50  |      | Plasters:   |                             |
| 28 | In other receptacles  | 2 00  | 1264 | Of paste  | 0 90                        |
| 29 | Beer and cider:   |   | 1265 | On tissue, paper or leather, porous or not  | 3 60                        |
| 30 | In bottles  | 0 60  | 1266 | Ergotine, Bonyon or other masks   | 5 00                        |
| 31 | In other receptacles  | 0 50  | 1267 | Ergotine in solution  | 0 30                        |
| 32 | Wines, other than sparkling:  |   | 1268 | Stomach, liquid   | 6 00                        |
| 33 | In bottles  | 1 80  | 1269 | Labels or tickets of glass for flasks   | 3 60                        |
| 34 | In other receptacles  | 1 50  | 1270 | Extracts, solidified, not specified   | 2 50                        |
| 35 | Sparkling wines   | 2 50  | 1271 | Felt for poultices (spongopidine)   | 0 60                        |
|    |   |   | 1272 | Flowers and tea, medicinal, whole or in powder  | 1 00                        |
|    |   |   | 1273 | Flasks of emery, ground glass, with labels of glass or engraved, painted or enamelled, for use as pharmaceutical vessels                | 1 20                        |
|    |   |   | 1274 | Homoeopathic pills, with or without medicaments   |                             |
|    |   |   |      | Gums and resins, medicinal, whole or in powder:   |                             |
| 36 | Scented waters in any receptacle, for toilet purposes   | 3 00  | 1275 | Scammony  | 4 50                        |
| 37 | Bags, sachets and envelopes, containing perfumes:   |   |      | Jap   | 4 50                        |
|    | Of paper or cardboard, or of tissue not containing silk   | 6 00  |      | Refined gutta-percha  | 4 50                        |
| 38 | Of tissue containing silk   | 13 00   |      | Tarbit  | 4 50                        |
| 39 | Rouge and cosmetics for the face  | 6 00  | 1276 | Catechu or cutch  | 0 20                        |
| 40 | Cosmetics or make-up for the face   | 5 00  |      | Incense   | 0 60                        |
| 41 | Cosmetics or make-up for the face   | 5 00  | 1277 | Others, not specified   |                             |
| 42 | Scent extracts or essences in any receptacle, and those put up in boxes or cases with other articles of perfumery                                     | 10 00   |      | Drop-counters:  |                             |
| 43 | Soap, scented, in whatever form, not specified  | 5 00  | 1278 | Of glass, with rubber parts   | 1 50                        |
| 44 | Perfumery, not specified  | 3 00  | 1279 | Of glass, in the shape of flasks  | 0 40                        |
| 45 | Powders, scented, for the skin, not specified   | 3 00  | 1280 | Drops, or medicines for use by drops, such as adrenaline, arnica, acetylalate of soda, those called Japanese, Fer Bravais, and the like | 3 60                        |
|    |   |   | 1281 | Guanara or paulina  | 0 50                        |
|    |   |   | 1282 | Custar beans  | 0 50                        |
|    |   |   |      | Touka beans   | 0 50                        |
|    |   |   |      | Other beans   | 0 50                        |
|    |   |   | 1283 | Silk thread for stitching wounds, and Florence horse-hair, even if contained in phials with sterilized water                            | 5 00                        |
|    |   |   |      |   |                             |
|    |   |   | 1284 | Oil skin and court plaster for wounds   | 1 50                        |
|    |   |   | 1285 | Inhalers, atomizers, and bellows of all varieties   | 1 50                        |
|    |   |   | 1286 | Hypodermic injections in phials, solution, pastilles, or lozets   | 10 00                       |
|    |   |   | 1287 | Medicinal soap, unscented   | 0 60                        |
|    |   |   | 1288 | " " scented   | 1 00                        |
|    |   |   | 1289 | " " syrups  | 1 50                        |
|    |   |   | 1290 | Syringes of tin, lead or bronze, excepting syringes for hypodermic injections   | 0 75                        |
|    |   |   | 1291 | Glyceric syringes   | 0 50                        |
|    |   |   | 1292 | Kanala  | 0 50                        |
|    |   |   | 1293 | Lactagel  | 0 50                        |
|    |   |   | 1294 | Lactacarium or thridace, whole or in powder   | 5 00                        |
|    |   |   | 1295 | Lanoline  | 1 00                        |
|    |   |   | 1296 | Menthol cones   | 2 00                        |
|    |   |   | 1297 | Licopodium  | 0 15                        |
|    |   |   | 1298 | Lichen  | 0 15                        |
|    |   |   |      | Medicinal mosses  | 1 80                        |
|    |   |   | 1299 | Henry's magnesia, and imitations thereof  | 1 80                        |
|    |   |   |      | Nursing bottles:  |                             |
|    |   |   | 1300 | Of glass  | 0 10                        |
|    |   |   | 1301 | Of glass, with parts of rubber or other material  | 0 40                        |
|    |   |   | 1302 | Maona   | 0 75                        |

## SECTION 8.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS—continued.

| Nos. | Tariff Classification.   | Rate of Duty. | Nos. | Tariff Classification.  | Rate of Duty. |
|------|--|---------------|------|---|---------------|
|      |  |               |      |   |               |
| 1303 | Mumite .....   | kilo, legal   | 1372 | Bromide .....   | kilo, net     |
| 1304 | Blue mass .....  | " 1 25        | 1373 | In paste .....  | " 0 50        |
| 1305 | Cynogloss mass, in paste or powder .....   | " 5 00        | 1374 | Alcohol, anilyic and methylic .....   | kilo, legal   |
|      | Elastic stockings and other articles such as knee caps, of knitted ware, for invalids: .....                               | " 5 00        | 1375 | " ethyl, not specified .....  | " 2 25        |
| 1306 | Of silk with or without admixture of other material .....  | kilo, legal   | 1376 | " carburetted, solid .....  | kilo, gross   |
|      | Of other kinds .....   | " 16 00       | 1377 | Aldehyde, pure .....  | kilo, legal   |
| 1307 | Other kinds .....  | " 6 00        | 1378 | Musk, artificial .....  | kilo, net     |
| 1308 | Medicinal preparations, granulated, with or without sugar, non-effervescent, such as neuroline, rhubarb, kola, &c., .....  | kilo, legal   | 1379 | Alum, or sulphate of alumina and potash, whole or in powder .....   | kilo, gross   |
| 1309 | Milan flies .....  | " 2 00        | 1380 | Alum in cakes for shaving .....   | kilo, legal   |
| 1310 | Crutches of wood .....   | " 1 50        |      | Aluminium salts:  |               |
| 1311 | Gallnuts, whole or in powder .....   | " 0 75        | 1381 | Acetate and oxide .....   | kilo, net     |
|      | Kola nuts, whole or in powder .....  | " 0 50        |      | Aceto-borate .....  | " 0 60        |
|      | Nutmegs, whole or in powder .....  | " 0 30        | 1382 | Sulphate .....  | kilo, gross   |
|      | Nox vomica, whole or in powder .....   | " 0 30        | 1383 | Other kinds not specified .....   | kilo, net     |
| 1312 | Wafers, amylaceous, non-medical .....  | " 1 80        | 1384 | Amidol, pure .....  | " 12 00       |
|      | Of gum .....   | " 1 80        | 1385 | Amylene .....   | " 5 00        |
| 1313 | In paste or powder .....   | " 8 00        |      | Amyl:   |               |
| 1314 | As an extract .....  | " 12 00       | 1386 | Acetate .....   | " 0 50        |
| 1315 | Paper for issues .....   | " 1 00        | 1387 | Nitrate (amylous ether) .....   | " 2 00        |
| 1316 | Pastilles, medicinal, not specified .....  | kilo, gross   |      | Sali-cylate (amylsalicylic ether) .....   | " 2 00        |
| 1317 | " for burning, not containing aromatic substances .....  | kilo, gross   |      | Ammonia salts:  |               |
| 1318 | Aromatic pastilles of catechu and the like for the mouth .....   | kilo, legal   | 1388 | Benzoate .....  | " 1 00        |
| 1319 | Burgundy pitch .....   | " 0 15        |      | Bromide and fluoride .....  | " 1 00        |
| 1320 | Nipple shields and nipples of glass, with or without parts of rubber .....   | kilo, legal   | 1389 | Bichromate .....  | " 0 40        |
| 1321 | Pills, drops, capsules, pilules, conifits and granules and medicinal cigarettes and wafers .....                           | kilo, legal   | 1390 | Oxalate and sulphocyanide .....   | " 0 40        |
| 1322 | Pill tubes .....   | " 3 50        |      | Carbonate .....   | kilo, gross   |
| 1323 | Throat brushes .....   | " 3 00        |      | Phosphate .....   | " 0 15        |
| 1324 | Powders of borated or sulphured tale, scented or not, and those of other muscated material for the skin, kilo, legal ..... | " 0 75        |      | Nitrate .....   | " 0 15        |
| 1325 | For disinfecting, and liquid disinfectants, not specified .....  | kilo, gross   |      | Sulphate .....  | " 0 15        |
| 1326 | For a-china .....  | kilo, legal   | 1391 | Hydrochlorate (salts of ammonia) .....  | " 0 02        |
| 1327 | Insecticide .....  | kilo, gross   | 1392 | Perchlorate .....   | Free          |
| 1328 | Peptonizing .....  | kilo, legal   | 1393 | Others, not specified .....   | kilo, net     |
| 1329 | Steelman's .....   | " 3 00        | 1394 | Liquid .....  | kilo, gross   |
| 1330 | Pomades and ointments, medicinal .....   | " 1 20        | 1395 | Hydrosulphate, liquid .....   | " 0 25        |
| 1331 | Albuninous feeling preparations, solid or liquid, such as suppositories, ointment and others not specified .....           | kilo, gross   | 1396 | Aniline, pure (phenylamine) .....   | kilo, legal   |
| 1332 | Sandal wood, white or lemon-coloured, whole or in powder .....   | kilo, legal   |      | Antimony salts:   |               |
| 1333 | Lecches .....  | Free          | 1397 | Sulphide, black .....   | kilo, gross   |
| 1334 | Serum (sérum a siero), antiphthertic and others: .....   | " 1 20        | 1398 | Others, not specified .....   | kilo, net     |
| 1335 | Muscular plasters .....  | " 1 25        | 1399 | Anthraxene .....  | " 1 50        |
| 1336 | Solution of gutta-percha or trinitratine .....   | " 1 25        | 1400 | Apioi .....   | " 7 00        |
| 1337 | Suspensories: .....  | " 3 00        |      | Arsenic salts:  |               |
| 1338 | Of silk, with or without admixture of other material .....   | kilo, legal   | 1401 | Red .....   | " 0 15        |
| 1339 | Tamarindis .....   | kilo, gross   |      | Sulphide (orpiment) .....   | " 0 12        |
| 1340 | Gloth, adhesive, and of iron wire .....  | kilo, legal   | 1402 | To file .....   | " 5 00        |
| 1341 | Fuller's earth .....   | " 0 15        | 1403 | Others, not specified .....   | " 2 00        |
| 1342 | Litmus: .....  | " 0 20        |      | Sulphur:  |               |
| 1343 | In papers for testing .....  | " 2 00        | 1404 | In lumps, ground or sublimated .....  | kilo, gross   |
| 1344 | Turpentine .....   | kilo, gross   | 1405 | Precipitated .....  | kilo, legal   |
| 1345 | Tubes, flasks and phials of glass, with or without stoppers, for homeopathic medicines, serum or the like .....            | kilo, legal   | 1406 | Iodide .....  | kilo, net     |
| 1346 | Vaseline .....   | kilo, gross   |      | Barium salts:   |               |
|      | Vasoline: .....  | " 0 30        | 1407 | Oxide .....   | " 10 00       |
| 1347 | Pure .....   | kilo, legal   | 1408 | Acetate .....   | " 0 75        |
| 1348 | With medicinal substances .....  | " 2 50        | 1409 | Chlorate .....  | " 0 30        |
| 1349 | Bandages of metal or of morocco leather for issues .....   | " 2 00        |      | Purified sulphate .....   | " 0 30        |
|      | Wines, medicinal: .....  | " 2 50        | 1410 | Sulphate (heavy spar) .....   | kilo, gross   |
| 1350 | In bottles .....   | litre         | 1411 | Others, not specified .....   | " 0 15        |
| 1351 | In other receptacles .....   | " 1 50        | 1412 | Bismuth salts, not specified .....  | kilo, net     |
| 1352 | Visors with cloth which contains silk or not, for invalids .....   | kilo, legal   | 1413 | Bromine .....   | " 0 75        |
|      |  |               | 1414 | Calcium salts, not specified .....  | " 4 00        |
|      |  |               |      | Lime:   |               |
|      |  |               | 1415 | Chloride or hypochlorite .....  | kilo, gross   |
|      |  |               |      | Common chloride of calcium for industrial uses .....  | " 0 01        |
|      |  |               |      | Calcium salts:  |               |
|      |  |               | 1416 | Bisulphate .....  | " 0 06        |
|      |  |               |      | Carbonate or prepared or precipitated chalk stone .....   | " 0 06        |
|      |  |               | 1417 | Chloride, pure .....  | kilo, net     |
|      |  |               |      | Phosphate, sulphide .....   | " 0 40        |
|      |  |               |      | Lactate .....   | " 0 40        |
|      |  |               | 1418 | Permanganate .....  | " 7 00        |
|      |  |               |      | Iodide .....  | " 7 00        |
|      |  |               | 1419 | Oxide (excl. anhydrous) .....   | " 1 50        |
|      |  |               | 1420 | Others, not specified .....   | " 1 00        |
|      |  |               | 1421 | Carbolic acid, creoline, cresol (creos), lysol, lysoform, sapocarb, septoform and other similar disinfectants ..... | kilo, gross   |
|      |  |               | 1422 | Carbon: .....   | " 0 20        |
|      |  |               |      | Sulphide .....  | kilo, legal   |
|      |  |               | 1423 | Tetrachloride .....   | " 0 01        |
|      |  |               | 1424 | Trichloride .....   | kilo, net     |
|      |  |               | 1425 | Celodine .....  | kilo, legal   |
|      |  |               |      | Cerium salts:   |               |
|      |  |               | 1426 | Oxalate .....   | kilo, net     |
|      |  |               | 1427 | Others, not specified .....   | " 5 00        |
|      |  |               |      | Chloral:  |               |
|      |  |               | 1428 | Hydrate .....   | " 1 00        |
|      |  |               | 1429 | Amide and domol .....   | " 5 00        |
|      |  |               | 1430 | Albicide .....  | " 12 00       |
|      |  |               | 1431 | Chloroform .....  | kilo, legal   |
|      |  |               | 1432 | Coalt salts, not specified .....  | kilo, net     |
|      |  |               |      | Copper salts:   |               |
|      |  |               | 1433 | Acetate (cerulites), and pure sulphate .....  | " 0 25        |
|      |  |               | 1434 | Sulphate, impure (copperas) .....   | kilo, gross   |
|      |  |               | 1435 | Sulphide .....  | kilo, net     |
|      |  |               | 1436 | Others, not specified .....   | " 0 75        |
|      |  |               | 1437 | Collodion, medicinal, and that prepared for photography .....   | kilo, legal   |
|      |  |               | 1438 | Cresote .....   | " 1 00        |
|      |  |               | 1439 | Vegetable or mineral .....  | " 1 00        |
|      |  |               | 1440 | Chromogen of uranium, of iron or of copper, for photography .....   | kilo, legal   |
|      |  |               | 1441 | Orton-chloral and butylchloral .....  | kilo, net     |
|      |  |               | 1442 | Digalid .....   | " 25 00       |
|      |  |               | 1443 | Di-iodoform .....   | " 25 00       |
|      |  |               | 1444 | Ethiol (pure) .....   | " 12 00       |

## C. Chemical Products.

|      |  |             |      |   |             |
|------|--|-------------|------|---|-------------|
| 1353 | Pure .....   | kilo, legal | 1422 | Sulphide .....  | kilo, legal |
| 1354 | Sulphate .....   | kilo, net   | 1423 | Tetrachloride .....   | " 0 01      |
|      | Acids:   |             | 1424 | Trichloride .....   | kilo, net   |
| 1355 | Acetic, impure lactic (for industrial purposes), nitric and oxalic ..... | kilo, gross | 1425 | Celodine .....  | kilo, legal |
|      | Arsenious (white arsenic) .....  | " 0 12      |      | Cerium salts:   |             |
|      | Arsenious (white arsenic) .....  | " 0 12      | 1426 | Oxalate .....   | kilo, net   |
|      | Boric .....  | " 0 12      | 1427 | Others, not specified .....                                       | " 5 00      |
|      | Carbolic or phenic .....   | " 0 12      |      | Chloral:  |             |
| 1356 | Crystallized .....   | " 0 40      | 1428 | Hydrate .....   | " 1 00      |
| 1357 | Crude, liquid .....  | " 0 05      | 1429 | Amide and domol .....   | " 5 00      |
|      | Carbonic:  |             | 1430 | Albicide .....  | " 12 00     |
| 1358 | In capsules .....  | kilo, legal | 1431 | Chloroform .....  | kilo, legal |
| 1359 | In iron cylinders .....  | kilo, gross | 1432 | Coalt salts, not specified .....                                  | kilo, net   |
| 1360 | Citric, salicylic and tartaric or tartaric .....                         | " 0 50      |      | Copper salts:   |             |
| 1361 | Hydrofluoric, or fluorine, and tannic or tannin .....                    | kilo, legal | 1433 | Acetate (cerulites), and pure sulphate .....                      | " 0 25      |
| 1362 | Hydrochloric or muriatic .....   | kilo, gross | 1434 | Sulphate, impure (copperas) .....                                 | kilo, gross |
| 1363 | Phosphoric, liquid .....   | kilo, legal | 1435 | Sulphide .....  | kilo, net   |
| 1364 | Pyrolineous .....  | kilo, gross | 1436 | Others, not specified .....                                       | " 0 75      |
| 1365 | Sulphuric .....  | " 0 05      | 1437 | Collodion, medicinal, and that prepared for photography .....     | kilo, legal |
| 1366 | Sulphurous .....   | " 0 05      | 1438 | Cresote .....   | " 1 00      |
| 1367 | Simple, not specified .....  | kilo, net   | 1439 | Vegetable or mineral .....  | " 1 00      |
|      | Alkaloids and their salts:   |             | 1440 | Chromogen of uranium, of iron or of copper, for photography ..... | kilo, legal |
| 1368 | Aloline .....  | " 3 00      | 1441 | Orton-chloral and butylchloral .....                              | kilo, net   |
| 1369 | Caffeine .....   | " 6 00      | 1442 | Digalid .....   | " 25 00     |
|      | Camphane and salicine .....  | " 6 00      | 1443 | Di-iodoform .....   | " 25 00     |
| 1370 | Stychnine, quinine and vanillin .....                                    | " 10 00     | 1444 | Ethiol (pure) .....   | " 12 00     |
| 1371 | Not specified .....  | " 20 00     |      |   |             |



| TARIFF.] |   | CHILL.            |      | 1025   |                  |
|----------|---|-------------------|------|--|------------------|
|          | Tariff Classification.  | Rate of Duty.     | No.  | Tariff Classification.   | Rate of Duty.    |
|          |   | Pesos cts.        |      |  | Pesos cts.       |
| 15       | Eikonogen (pure) .....  | kilo, net 12 00   | 1517 | Peppine and peptone, dry or in paste .....   | kilo, net 2 50   |
| 16       | Flaterium .....   | " 12 00           | 1518 | Perhydrol (water oxygenated at 100 volumes) .....  | kilo, gross 0 10 |
| 17       | Tin salts:  |                   | 1519 | Peroxide of hydrogen (oxygenated water) .....  | kilo, net 15 00  |
| 18       | Chloride .....  | " 0 40            | 1520 | Piperidine and its salts .....   | " 15 00          |
| 19       | Sulphide .....  | " 3 00            | 1521 | Piperine .....   | " 2 50           |
| 20       | Others, not specified .....   | " 1 00            | 1522 | Pyridine and salts thereof .....   | " 10 00          |
| 21       | Strontium salts:  |                   | 1523 | Silver salts:  |                  |
| 22       | Carbonate, chlorate .....   | " 0 25            | 1524 | Cacinate or arconine .....   | " 10 00          |
| 23       | Oxalate .....   | " 0 25            |      | Nitrate, melted or crystallized .....  | " 40 00          |
| 24       | Nitrate .....   | " 0 15            | 1525 | Albuminate or larginine .....  | " 10 00          |
| 25       | Nitrate and sulphate .....  | kilo, gross 0 75  |      | Colargol or coloidal silver .....  | " 25 00          |
| 26       | Bromide .....   | kilo, net 5 00    | 1526 | Others, not specified .....  | " 25 00          |
| 27       | Iodide .....  | " 5 00            |      | Platinum salts:  |                  |
| 28       | Hypophosphite and glycerophosphate .....  | " 5 00            | 1527 | Chloride .....   | " 0 50           |
| 29       | Others, not specified .....   | " 1 50            | 1528 | Others, not specified .....  | gramme net 0 50  |
| 30       | Ethers:   |                   |      | Lead salts:  |                  |
| 31       | Acetic .....  | " 0 50            | 1529 | Acetate .....  | kilo, net 0 10   |
| 32       | Butyric, formic, nitric and sulphuric .....                                     | " 0 50            |      | Chloride .....   | " 0 20           |
| 33       | Bromide (bromide of ethyl) .....  | " 1 25            | 1530 | Carbonate, pure .....  | " 0 40           |
| 34       | Oenanthe .....  | kilo, legal 3 00  | 1531 | Iodide .....   | " 1 00           |
| 35       | Chloride (chloride of ethyl) .....  | " 6 00            | 1532 | Others, not specified .....  | " 6 00           |
| 36       | Iodide (iodide of ethyl) .....  | " 1 25            | 1533 | Potassium salts:   |                  |
| 37       | Eucalyptol .....  | kilo, net 10 00   |      | Formate .....  | kilo, gross 0 10 |
| 38       | Essence of .....  | " 20 00           | 1534 | Formate .....  | " 0 10           |
| 39       | Formalin, formal or formaldehyde .....  | kilo, gross 0 15  |      | Formate .....  | kilo, legal 0 15 |
| 40       | Phosphorus, common, red or amorphous .....                                      | kilo, legal 10 00 | 1535 | Bicarbonate .....  | " 0 15           |
| 41       | Formalin, formal or formaldehyde .....  | kilo, net 0 25    |      | Pure caustic potash, pure chloride .....   | " 0 15           |
| 42       | Glycerine .....   | kilo, gross 10 00 |      | Neutral oxide .....  | " 0 15           |
| 43       | Glycine (pure) .....  | " 10 00           |      | Sulphate .....   | " 0 15           |
| 44       | Guaiacol:   |                   |      | Sulphide .....   | " 0 15           |
| 45       | Benzate (benzoin) .....   | " 10 00           | 1536 | Sulphide .....   | kilo, gross 0 05 |
| 46       | Valerianate .....   | " 10 00           |      | Bichromate .....   | " 0 05           |
| 47       | Liquid .....  | " 2 00            |      | Carbonate .....  | " 0 05           |
| 48       | Pure crystallized .....   | " 5 00            |      | Nitrate .....  | " 0 05           |
| 49       | Not specified .....   | " 2 50            |      | Silicate, solid .....  | " 0 02           |
| 50       | Hellotripon (pure) .....  | " 2 00            | 1537 | Chlorate .....   | " 0 02           |
| 51       | Iron salts:   |                   |      | Chloride, liquid .....   | " 0 02           |
| 52       | Carbonate, chloride or perchloride, pure sulphate and ammoniacal sulphate ..... | kilo, legal 0 30  |      | Silicate, liquid .....   | " 0 02           |
| 53       | Saccharate .....  | " 0 30            | 1538 | Chromic sulphate, or chrome alum .....   | " 2 00           |
| 54       | Chloride (ammoniacal), iron .....   | kilo, legal 0 30  |      | Glycerophosphate .....   | kilo, net 2 00   |
| 55       | Phosphate, lactate, black oxide (martial ethepo) .....                          | " 0 30            |      | Hypophosphite .....  | " 2 00           |
| 56       | Glycerophosphate .....  | " 3 00            |      | Sulpho-guaicolate and valerianate .....  | " 3 00           |
| 57       | Hypophosphite, and citrate of iron and quinine .....                            | " 3 00            |      | Iodide .....   | gramme net 0 50  |
| 58       | Cacodylate .....  | kilo, net 5 00    | 1539 | Others, not specified .....  | kilo, net 0 50   |
| 59       | Iodide .....  | " 5 00            | 1540 | Chemical products, simple or compound, not specified .....   | per gal. 25 75   |
| 60       | Citrate of iron and strychnine .....  | kilo, gross 0 05  | 1541 | Propionamide (trimethylamine) .....  | kilo, net 2 00   |
| 61       | Sulphide .....  | " 0 05            | 1542 | Quinoline and its salts .....  | " 3 00           |
| 62       | Red oxide (colcothar) .....   | " 0 10            | 1543 | Intensifiers, " developers," developers and reagents, prepared, not specified, for photography ..... | kilo, legal 1 50 |
| 63       | Magnetic oxide (loadstone) .....  | " 0 01            | 1544 | Resorcin .....   | kilo, net 16 00  |
| 64       | Sulphate, impure, commercial .....  | kilo, legal 1 00  | 1545 | Rubidium and its salts .....   | " 3 00           |
| 65       | Others not specified .....  | " 5 00            | 1546 | Saccharine, crystallized and the like, imported for purely medicinal purposes .....                  | " 3 00           |
| 66       | Sulphuretted hydrogen .....   | kilo, legal 2 50  | 1547 | Sulphuric acid .....   | kilo, gross 0 01 |
| 67       | Inguiline .....   | " 6 00            | 1548 | Silicate, liquid .....   | " 0 02           |
| 68       | Lecithine or lecitol .....  | kilo, net 25 00   | 1549 | Silicate, solid .....  | " 0 02           |
| 69       | Lithia (oxide of lithium) and its salts .....                                   | " 3 00            |      | Sulphide, impure, and sulphate (Glimmer's salts) .....   | " 0 04           |
| 70       | Litharge .....  | kilo, legal 1 05  |      | Bicarbonate .....  | " 0 04           |
| 71       | Lappin .....  | " 1 25            | 1550 | Bisulphate .....   | " 0 04           |
| 72       | Magnesium salts:  |                   |      | Calcined carbonate (soda ash) .....  | " 0 04           |
| 73       | Oxide (calcined magnesina) .....  | kilo, legal 0 25  |      | Impure caustic soda .....  | " 0 04           |
| 74       | Carbonate .....   | " 0 10            | 1551 | Sulphate .....   | " 0 01           |
| 75       | Chloride, pure .....  | " 0 05            |      | Acetate, bichromate, pure carbonate, chlorate, purified .....  | kilo, gross 0 10 |
| 76       | Chloride, impure, for industry .....  | kilo, gross 0 03  |      | Sulphate (borax), whole .....  | " 0 10           |
| 77       | Sulphate (Epson salts) .....  | kilo, net 1 50    |      | Borate (borax), in powder .....  | " 0 10           |
| 78       | Others not specified .....  | " 10 00           |      | Cyanide, phosphide .....   | " 0 10           |
| 79       | Maltine (diastase) .....  | " 10 00           |      | Pure sulphide .....  | " 0 20           |
| 80       | Manganese salts:  |                   |      | Pure caustic soda .....  | " 0 20           |
| 81       | Peroxide .....  | kilo, gross 0 03  |      | Bisulphide, calcined borate .....  | " 0 20           |
| 82       | Sulphate, commercial, for industrial uses .....                                 | " 0 10            | 1552 | Acid hypophosphite, prepared for photography .....   | kilo, net 1 00   |
| 83       | Borate .....  | kilo, legal 0 20  |      | Hypophosphite .....  | " 5 00           |
| 84       | Carbonate and chloride .....  | " 0 75            | 1553 | Cacodylate, glycerophosphate, methylarsenate (arsenal) .....   | " 5 00           |
| 85       | Acetate .....   | kilo, net 2 50    |      | Cyanide .....  | " 5 00           |
| 86       | Others not specified .....  | " 5 00            |      | Copallate .....  | " 5 00           |
| 87       | Pure .....  | " 18 00           |      | Molybdate .....  | " 5 00           |
| 88       | Benzoate .....  | " 18 00           |      | Nitro prussiate .....  | " 5 00           |
| 89       | Valerianate (val l'oil) .....   | " 2 50            |      | Iodide .....   | " 20 00          |
| 90       | Magnesium salts:  |                   | 1554 | Selenide .....   | " 0 60           |
| 91       | Acetate, benzoate, bromide, and salicylate .....                                | " 2 50            |      | Others, not specified .....  | " 17 00          |
| 92       | Cyanide, oxycyanide .....   | " 1 00            | 1555 | Sonoitol and preparations thereof .....  | " 25 00          |
| 93       | Bichromate .....  | " 1 00            |      | Thalline and salts thereof .....   | kilo, gross 0 15 |
| 94       | Bi-iodide .....   | " 1 00            | 1556 | Red tartar, commercial .....   | kilo, net 0 60   |
| 95       | Naphtholate .....   | " 1 00            |      | Terpine (bithylene of turpentine) .....  | " 0 50           |
| 96       | Iodide .....  | " 1 00            | 1557 | Dry .....  | " 15 00          |
| 97       | Others not specified .....  | " 1 00            |      | Liquid .....   | " 0 15           |
| 98       | Methylene for denaturing alcohol .....  | kilo, gross 0 20  | 1558 | Toluol .....   | " 6 00           |
| 99       | Methol (pure) .....   | kilo, net 0 05    |      | Uranium salts .....  | " 1 00           |
| 100      | Naphthalene .....   | kilo, gross 0 50  | 1559 | Urea and salts thereof .....   | " 10 00          |
| 101      | Naphthol .....  | kilo, net 5 00    | 1560 | Urethane and preparations thereof .....  | " 5 00           |
| 102      | Noroline .....  | " 5 00            | 1561 | Iodine, pure .....   | " 0 12           |
| 103      | Nickel salts:   |                   | 1562 | Iodine, trichloride .....  | kilo, legal 0 12 |
| 104      | Sulphate and ammoniacal sulphate .....  | " 0 25            | 1563 | Zinc salts:  |                  |
| 105      | Others, not specified .....   | " 2 00            |      | Sulphate .....   | kilo, gross 0 06 |
| 106      | Nitrobenzol (essence of nitrane) .....  | kilo, gross 0 15  | 1564 | Acetate, sulpho-sulphate .....   | kilo, net 0 40   |
| 107      | Oleoline .....  | " 25 00           | 1565 | Pure carbonate .....   | " 0 40           |
| 108      | Oleoline and its salts .....  | " 0 25            |      | Chloride, pure oxide .....   | " 0 40           |
| 109      | Gold, salts of .....  | gramme net 10 00  | 1566 |  |                  |
| 110      | Oleoline (pure) .....   | kilo, net 0 50    | 1567 |  |                  |
| 111      | Orthol in steel cylinders .....   | kilo, gross 2 50  | 1568 |  |                  |
| 112      | Pancratide .....  | kilo, net 0 30    | 1569 |  |                  |
| 113      | Paraldehyde .....   | " 0 30            | 1570 |  |                  |

## SECTION 8.—PERFUMERY, PHARMACEUTICAL AND CHEMICAL PRODUCTS—continued.

| Nos.  | Tariff Classification.   | Rate of Duty.<br>Pesos cts. |
|---|--|-----------------------------|
| 1573  | Bromide .....kilo, net   | 1 00                        |
|   | Cyanids, tannate .....   | 1 00                        |
|   | Phosphate .....  | 1 00                        |
| 1571  | Permanganate .....   | 4 00                        |
| 1575  | Others, not specified .....  | 2 50                        |
| SECTION 9.—MACHINES, INSTRUMENTS, TOOLS, APPARATUS, &c. |  |                             |
| 1576  | Oil-cans and lubricators for machinery .....   | 0 10                        |
| 1577  | Needles, knitting needles, spools and other accessories for sewing, embroidering or weaving, of any material other than ivory, mother-of-pearl, tortoise-shell or precious metal .....   | 0 10                        |
| 1578  | Needles for gramophones, phonographs and other similar apparatus .....   | 3 00                        |
|   | Springs for the same .....   | 3 00                        |
| 1579  | Anchors and grapnels of iron or steel .....  | 0 01                        |
|   | Stocks for the same .....  | 0 01                        |
|   | Spectacles, telescopes, &c. ....   | 2 50                        |
| 1580  | With wire gauze of common metal .....  | 2 50                        |
| 1581  | Monocles or quizzing glasses: .....  |                             |
|   | With frames of tortoise-shell, ivory, or mother-of-pearl .....   | 25 00                       |
| 1582  | Other kinds, with frames other than of precious metal .....  | 12 00                       |
| Opera glasses:  |  |                             |
| 1583  | With frames of aluminium, tortoise-shell, ivory, or mother-of-pearl .....  | 30 00                       |
| 1584  | Other kinds, with frames other than of precious metal .....  | 15 00                       |
| 1585  | Marine or field glasses .....  | 5 00                        |
|   | Telescopes .....   | 5 00                        |
|   | Tripods or mounting of wood or other material, for telescopes, will pay the duty leviable on manufactures, not specified, of the material of which they are composed. ....   | 15 00                       |
| 1586  | Prismatic .....  | 2 00                        |
| 1587  | Magnifying lenses and stereoscopes .....   | 1 00                        |
| 1588  | With pad of leather for use while sulphuring vines or for carriage drivers .....   | Free                        |
| 1589  | Disinfecting apparatus (Clayton's or other), and hygienic or sanitary material when imported on behalf of the State, municipalities or of benevolent institutions .....  | 1 00                        |
| 1590  | Disinfecting apparatus, small, for domestic use .....  | Free                        |
| 1591  | Diving apparatus and tools, special .....  | Free                        |
| 1592  | Aerial navigation apparatus and motors for the same .....  | Free                        |
| 1593  | Scales and balances: .....   |                             |
|   | Small, not specified, with pans of common metal or other material, for hand use .....  | 1 20                        |
| 1594  | Small, letter scales .....   | 1 20                        |
| 1595  | Small, with stand of wood or marble, for chemists' shops .....   | 4 50                        |
|   | Roverbal system, with stand of wood, marble or common metal, with or without the requisite weights, for weighing: .....  |                             |
|   | Up to 10 kilogrammes .....   | 7 00                        |
| 1596  | Exceeding 10 kilogrammes .....   | 14 00                       |
| 1597  | Roverbal system, with framework of iron, with or without the requisite weights .....   | 0 70                        |
| 1598  | Precision balances .....   | 15 00                       |
| 1599  | Hanging scales, not specified, and spring balances .....   | 0 70                        |
| 1600  | Belts or straps for machinery, even if imported with the machinery to which they belong, and thence for joining belts .....  | 0 25                        |
| 1601  | Crowbars of iron or steel .....  | 0 10                        |
| 1602  | Weighing machines or steelyards, called "Roman" ( <i>de pila</i> ), platform or others not specified, with or without the requisite iron weights .....   | 0 12                        |
| 1603  | Weighing machines and balances, not specified, for the counter .....   | 0 15                        |
| 1604  | Balances, automatic, and those with scale for calculating prices .....   | 0 35                        |
| 1605  | Speaking trumpets for vessels .....  | 0 25                        |
| 1606  | Log lines for vessels .....  | 0 25                        |
| 1607  | Binnacle compasses for vessels .....   | 0 25                        |
| 1608  | Buoys of iron or steel, with or without chain and apparatus for laying out (lead weights) .....  | 0 25                        |
| 1609  | Brushes for painters .....   | Free                        |
| 1610  | Steam boilers not coupled up with engines, even though they belong to a complete installation and separate parts of boilers not specified in other Tariff Nos. ....  | 0 08                        |
| 1611  | Pipes or tubes of copper or with alloy, for steam boilers or for condensers .....  | 0 05                        |
| 1612  | Carts, hand-carts, wheelbarrows and other vehicles for transport, not specified, mounted or unmounted, and detached parts of the same which are not subject to other rates of duty .....   | 0 25                        |
| 1613  | Vehicles for mechanical traction, not specified, for transporting merchandise, mounted or unmounted, and detached parts of the same which are not subject to other rates of duty .....   | 0 20                        |
| 1614  | Cars or wagons for temporary or portable railways (on the Decauville and other systems), and those for aerial railways .....   | 0 10                        |
| 1615  | Cars and wagons, not specified, for use on land, not specified, for carrying passengers, and detached parts of the same which are not subject to other rates of duty, including automobile bodies imported separately from the corresponding motor ..... | 1 00                        |
| 1616  | Carriages, with mechanical traction, new or used, not specified, for carrying passengers, and detached parts of the same which are not subject to other rates of duty. ....  | 0 50                        |
| 1617  | When the gross weight does not exceed 1,000 kilogrammes .....  | 0 50                        |

| Nos. | Tariff Classification.   | Rate of Duty.<br>Pesos cts. |
|------|--|-----------------------------|
| 1617 | When the gross weight exceeds 1,000 kilogrammes: For each kilogramme of the first 1,000 kilogrammes .....  |                             |
| 1618 | For each kilogramme in excess of the first 1,000 .....   | 0 60                        |
| 1619 | Perambulators, &c. of all varieties, for children, excepting those chairs on wheels which come under the heading of household furniture .....  | 0 10                        |
| 1620 | Passenger coaches for railways and tramways, including dining and other cars for passenger service .....   | 0 35                        |
| 1621 | Speedometers for vehicles (taximeters); apparatus for counting watchmen; apparatus for dating and other similar mechanical appliances, not included under other headings .....   | 0 10                        |
| 1622 | Pulleys and blocks, with or without chain .....  | 1 20                        |
|      | Lifting jacks .....  | 0 05                        |
|      | Cranes, derricks and other apparatus for hoisting heavy articles, including lifts or hoists for goods .....  | 0 05                        |
|      | Springs, hauls and other unspecified spare parts, not of precious metal: .....   |                             |
| 1623 | For hanging or table clocks .....  | 6 00                        |
| 1624 | Boats for use inside roadsides and harbours, and on lakes, rivers and canals; put together or not, with or without tackle .....  | 3 00                        |
| 1625 | Boats of canvas .....  | 45 00                       |
| 1626 | Boats of canvas .....  | 1 20                        |
| 1627 | Handspikes and hawse-holes (eyes) .....  | 0 05                        |
| 1628 | Phonographs, gramophones, cinematographs, biographs and other similar apparatus, as well as their spare parts, not specified .....   | 1 80                        |
| 1629 | Bellows: For industrial purposes, and for sulphuring vines .....   | 0 06                        |
| 1630 | For household uses .....   | 0 20                        |
| 1631 | Tools, apparatus and mechanical tools, not specified, for artisans, as well as spare parts for the same not subject to duty .....  | Free                        |
| 1632 | Furnaces and other implements, not specified, for assaying and cupelling .....   |                             |
| 1633 | Printing presses, as well as their accessories, parts, not specified, excepting those of wood .....  | 0 03                        |
| 1634 | Scientific instruments and apparatus, not specified .....  | Free                        |
| 1635 | Telephone and telegraph instruments and apparatus and other appliances, not specified, specially required for telegraphs and telephones, excepting poles and arms for the same .....   | 0 05                        |
| 1636 | Typewriting machines of whatever system, and their detached parts, not specified .....   | 0 50                        |
| 1637 | Calculating machines or apparatus; arithmometers, counterclocks, &c. ....  | 0 50                        |
| 1638 | Manually-reproducing machines and apparatus, not specified .....   | 0 50                        |
| 1639 | Photographic machines or apparatus and spare parts for the same, not included under other headings .....   | 0 60                        |
| 1640 | Special machines, apparatus, and appliances for use in generating gas and electric light, not specified; insulators, commutators, contacts, interrupters, extinguishers, cut-outs, fuses, and other appliances not included under other headings, required for electric lighting installations; arc and incandescent lamps or bulbs as well as carbons ..... | 0 04                        |
| 1641 | Machines and apparatus for use in industry, or in arts, locomotives and their tenders and traction engines, motors, and parts for such engines—all except in so far as included in other headings .....  | 0 03                        |
| 1642 | Mallets of woods for artisans .....  | 0 30                        |
| 1643 | Linear measuring rules for artisans and for industrial and professional uses .....   | 1 50                        |
| 1644 | Wire gauges or callipers of common metal .....   | 0 30                        |
| 1645 | Windlasses or capstans for raising anchors .....   | 0 12                        |
| 1646 | Motors and frames or chassis for motor vehicles .....  | 0 10                        |
| 1647 | Films, prepared, for photography .....   | 0 30                        |
| 1648 | Sharpening stones for cutting tools, whether mounted or not .....  | 0 01                        |
| 1649 | Stones, fine, for setting razors .....   | 0 02                        |
| 1650 | Lithographic stones .....  | 0 03                        |
| 1651 | Electric piles or batteries and jars for the same .....  | 0 10                        |
| 1652 | Clips or pegs of wood or common metal, or of both materials, for hand-dresses or photographers .....   | 0 05                        |
| 1653 | Watches: .....   |                             |
| 1654 | Chronometers, semi-chronometers, chronographs, repeaters and those containing calculators or brilliants .....  | 20 00                       |
| 1655 | In cases with covers or mounting of gold, not specified, even if with pearls or precious stones other than brilliants .....  | 6 00                        |
| 1656 | In cases with covers or mounting of silver or other material, not specified, whether or not gilt or inlaid with gold, with or without parts of precious metal or precious stones other than brilliants .....   | 2 00                        |
| 1657 | In cases of common metal, even if nickel-plated, silver-plated, or inlaid with precious metal .....  | 1 00                        |
| 1658 | Clocks of any material other than precious metal: .....  |                             |
|      | For the table and mantelpiece, and those called alarm clocks, with or without music .....  | 2 00                        |
| 1659 | Clocks for towers or public buildings .....  | 0 50                        |
|      | Counterweights and chains for clocks for towers or public buildings shall be cleared separately, at the rate of duty fixed therefor in the heading of the Tariff corresponding thereto. ....   |                             |
| 1660 | Tubes of glass for boilers or for levels .....   | 0 05                        |
| 1661 | Couplings of common metal for machine belting .....  | 0 15                        |

| TARIFF.]   |             | CHILE.                      |   | 1027  |                             |
|--|-------------|-----------------------------|---|---|-----------------------------|
| Tariff Classification.   |             | Rate of Duty.<br>Pesos etc. | Nos.  | Tariff Classification.  | Rate of Duty.<br>Pesos etc. |
| SECTION II. MISCELLANEOUS.   |             |                             |   |   |                             |
| 2 Cycles of all forms, with or without motor, with pneumatic or solid rubber tyres, and detached parts thereof, not specified.....   | kilo. legal | 1 50                        | 1714  | Fans: With ribs or frame of tortoise-shell, ivory, or mother-of-pearl, even if inlaid with precious metal, as well as fans with fine feathers or skin, or with lace of pure or mixed silk.....  | kilo. legal 25 00           |
| 3 Glasses prepared for photography.....  | kilo. gross | 0 10                        | 1715  | With ribs or frame of wood or common metal, and with picture or cover of paper or cardboard, even if containing printed advertisements, and fans of natural leaves.....   | kilo. legal 0 50            |
| Musical Instruments and Accessories.   |             |                             |   |   |                             |
| 4 Bass drums, drums, timbales, tambourines and other similar instruments of percussion.....  | kilo. legal | 1 80                        | 1716  | Of other varieties: With picture or cover of tissue containing silk.....  | 6 00                        |
| 5 Guitars, bandolines, mandores, mandolines and lutes.....   | kilo. legal | 3 50                        | 1717  | Others, not specified.....  | 3 00                        |
| 6 Unlaid.....  | kilo. legal | 1 80                        | 1718  | Manures, phosphated, treated by acids (superphosphates).....  | 100 kilos. gross 2 00       |
| 7 Not inlaid.....  | kilo. legal | 1 80                        | 1719  | Manures, natural or artificial, for agriculture, not specified.....   | Free                        |
| 8 Wind instruments, not specified, and spare parts thereof.....  | kilo. legal | 3 00                        | 1720  | Wire of common metal, of whatever sectional form, insulated or covered with rubber, silk or other material.....   | kilo. gross 0 10            |
| String instruments: For use with the bow.....  | "           | 6 00                        | Pillows, bolsters, eiderdowns, cushions and mattresses: Stuffed with feathers: With covering containing silk..... |   |                             |
| 9 Other kinds, not specified.....  | "           | 3 00                        | 1721  | With covering not containing silk.....  | kilo. net 6 00              |
| 10 Musical instruments not specified.....  | "           | 1 80                        | 1722  | With covering not containing silk.....  | " 3 00                      |
| 11 Organs and harmoniums.....  | kilo. gross | 0 70                        | 1723  | Stuffed with wool, horsehair or other material, not specified: With covering containing silk.....   | kilo. net 2 50              |
| Pianos with mechanism for playing them automatically and phonolas and other similar apparatus for playing the piano, harmonium or organ.....   | kilo. gross | 0 70                        | 1724  | With covering not containing silk.....  | " 1 20                      |
| Barrel organs and musical boxes with handle or spring.....   | kilo. gross | 0 70                        | 1725  | Gymnastic apparatus, such as trapezes, swings, and the like.....  | kilo. gross 0 45            |
| Orchestrons, arions, and other instruments worked by means of perforated paper, cardboard, or metal.....   | kilo. gross | 0 70                        | 1726  | Manufactured articles and tissues of whatever material, with ornaments or accessories of precious metal, not specified, will pay twice the duty otherwise leviable thereon according to kind.   |                             |
| Accordions and harmoniums with bellows arrangement or for the mouth.....   | kilo. gross | 0 70                        | 1727  | Articles for making artificial flowers, not included under any other heading, such as petals, stamens, &c.....  | kilo. legal 3 75            |
| 72 Upright.....  | "           | 0 55                        | 1728  | Sulphurated resins (amfrices).....  | kilo. gross 0 12            |
| 73 Grand or table.....   | "           | 0 70                        | 1729  | Walking sticks for men: Without parts of precious metal.....  | doz. 6 00                   |
| Spare parts, accessories and appliances for musical instruments, when imported separately: Bows for string instruments.....  | kilo. legal | 3 00                        | 1730  | With parts of precious metal and those with etche.....  | 18 00                       |
| 74 Key-boards of ivory or imitations thereof.....  | "           | 2 50                        | 1731  | Walking sticks for children will pay half the rate of duty leviable on men's walking sticks, according to kind.   |                             |
| 75 Of other kinds.....   | "           | 0 50                        | 1732  | Pumps and their accessories, and other devices for extinguishing fires, intended exclusively for the use of the fire brigades.....  | Free                        |
| 76 Strings: Of gut.....  | "           | 8 00                        | 1733  | Travellers' refreshment baskets with table utensils.....  | kilo. gross 0 90            |
| 77 Of metal.....   | "           | 1 20                        | 1734  | Charts (maps), geographical and celestial (astronomical).....   | Free                        |
| 78 Veneers of ivory or imitations thereof for piano key-boards.....  | kilo. legal | 2 50                        | 1735  | Globes, geographical and celestial (astronomical).....  | kilo. gross 0 30            |
| 79 Tuning forks or keys.....   | "           | 0 80                        | Cylinders and discs for gramophones, phonographs, &c.: With records: Cylinders.....                               |   |                             |
| 80 Bass strings (entorchados).....   | "           | 6 00                        | 1736  | Discs.....  | kilo. legal 2 50            |
| 81 Hammers and mechanisms for pianos.....  | "           | 0 20                        | 1737  | Without records: Discs.....   | " 5 00                      |
| 82 Metronomes.....   | each        | 2 40                        | 1738  | Cylinders.....  | " 3 00                      |
| 83 Pelals and wheels for pianos.....   | kilo. legal | 0 30                        | 1739  | Discs.....  | "                           |
| 84 Pieces of music on perforated cardboard, paper or metal.....  | "           | 1 60                        | 1740  | Geological, natural history, and numismatic collections for public museums, and pictures, sculptures and other objects intended for exhibition in public institutes.....  | Free 0 60                   |
| 85 Bridges and other pieces of wood, not specified, for string instruments.....  | kilo. legal | 1 20                        | 1741  | Preparations for clarifying spirits.....  | kilo. gross 0 60            |
| 86 Key-boards for pianos.....  | each        | 2 00                        | 1742  | Composition and cements for mending falcon ware, &c.....  | kilo. legal 0 25            |
| SECTION 10.—ARMS, AMMUNITION, AND EXPLOSIVES.  |             |                             |   |   |                             |
| 688 Gun cotton (pyroxilins).....   | kilo. gross | 0 80                        | 1743  | Composition or cement for mending beer.....   | " 0 12                      |
| Firearms and detached parts thereof, not included under other headings: Case rifles and cane revolvers.....  | each        | 5 00                        | 1744  | Preparations for clarifying beer.....   | " 15 00                     |
| 689 Carbines and rifles with central percussion, including those called "sabon" arms (for sport or for blank firing).....  | kilo. legal | 5 00                        | 1745  | Wraths and other funeral ornaments, not specified.....  | kilo. legal 15 00           |
| 690 Muzzle-loading guns.....   | "           | 1 20                        | 1746  | Paintings, with or without frames.....  | kilo. gross 1 00            |
| Needle or central percussion guns: Single barrel.....  | "           | 3 00                        | 1747  | Artificial teeth.....   | kilo. legal 25 00           |
| 692 Double barrel.....   | "           | 5 00                        | Artificial eyes.....  |   |                             |
| 693 Pistols and revolvers: With stock of mother-of-pearl, ivory, or tortoise-shell, and those of the Browning, Colt or other similar systems.....  | kilo. legal | 15 00                       | 1748  | Articles and effects intended for religious services, such as altars, monstrances, ornaments, holy vessels, &c., when they are sent from the place of origin for account of the communities, monasteries or churches which intend to use them.....  | Free                        |
| 694 Other types, not specified.....  | "           | 10 00                       | 1749  | Articles and effects for Diplomatic Agents and their Secretaries accredited to the Chilean Government, when such articles come from the place of origin for account of the officials in question and for their use and consumption, which represent in duty a sum not exceeding 20,000 pesos the first year and 4,000 pesos in succeeding years. This exemption will be accorded only when the articles are imported into the country within four months preceding or four months succeeding the month of their return to the Republic.....                                       | 0 15                        |
| 695 Artillery weapons and gun carriages will pay the duty leviable on manufactured articles, not specified, of the material of which they are made.  |             |                             | 1750  | Articles and effects for the use and consumption of Chilean Diplomatic Agents and their Secretaries abroad, which represent in duties a sum not exceeding the amount of one year's salary of the official enjoying the privilege. This exemption will be accorded only when the articles are imported into the country within four months preceding or four months succeeding the month of their return to the Republic.....  | 0 15                        |
| Side arms and their detached blades: Daggers and hunting knives, with or without sheaths: With haft of tortoise-shell, ivory, mother-of-pearl or common metal, silvered or gilt.....   | kilo. legal | 9 00                        | 1751  | Oilcloths and linoleum for floors.....  | kilo. gross 0 15            |
| 1696 Other kinds.....  | "           | 1 80                        | 1752  | Outfits of travellers, ships' crews and carriers; the term "outfits" comprising only clothing, footwear, boots, jewellery, toilet articles, travelling requisites and other objects for a private personal use or for exercising a trade or profession during travelling; the whole to be in quantity proportionate to the class and circumstances of those persons. This exemption from duty will be limited to the sum of 300 pesos duty when it applies to new articles obtained abroad, even if they are for the use of the traveller. Table services, that which constitutes |                             |
| 1697 Other kinds, not specified, which do not contain any parts of precious metal.....   | kilo. legal | 2 50                        |   |   |                             |
| Cartridges and caps for firearms: Of cardboard, with or without metal parts: Empty, with or without wads.....  | kilo. gross | 0 50                        |   |   |                             |
| 1699 Loaded.....   | "           | 0 35                        |   |   |                             |
| 1700 Of metal: Empty, with or without wads.....  | "           | 1 20                        |   |   |                             |
| 1701 Loaded.....   | "           | 0 50                        |   |   |                             |
| 1702 Rockets, fireworks and other pyrotechnic articles not specified.....  | kilo. gross | 0 50                        |   |   |                             |
| 1703 Dynamite and other explosives.....  | kilo. gross | 0 08                        |   |   |                             |
| 1704 Materials which are required exclusively for State armaments, such as cannon and their mountings, torpedoes, rifles, awards, axes, revolvers, projectiles, and appliances and spare parts for the same, excepting those imported by the State to be handed over to other persons, and those articles which are merely additions to armaments, such as tents, haversacks, saddlery, and harness, articles for the military health department, clothing, &c., | Free        |                             |   |   |                             |
| 1705 Detonators (capsules or percussion caps) for firearms.....  | kilo. legal | 1 20                        |   |   |                             |
| 1706 Detonators for explosives.....  | kilo. gross | 0 40                        |   |   |                             |
| 1707 Fuses or trains for mines.....  | "           | 0 05                        |   |   |                             |
| 1708 Shot for sportsmen.....   | "           | 0 12                        |   |   |                             |
| Powder: Blasting.....  | "           | 0 10                        |   |   |                             |
| 1710 Smokeless.....  | "           | 1 40                        |   |   |                             |
| 1711 Other varieties not specified.....  | "           | 0 50                        |   |   |                             |
| 1712 Wads for firearms.....  | "           | 0 50                        |   |   |                             |



| No.  | SECTION II. MISCELLANEOUS (continued).<br>Tariff Classification.   | Rate of<br>Duty.<br>Pesos cts. |
|------|--|--------------------------------|
|      | a part of household effects and, generally speaking, anything which may be considered as merchandise capable of being sold, such as complete pieces of any tissue or other articles, are excluded from this exemption  | Free                           |
| 1754 | Mechanical brooms and vacuum cleaning apparatus for domestic use .....   | 0 50                           |
| 1755 | Coats of arms, emblems, formularies, stationery articles and other objects which representatives of foreign countries in Chile receive direct from their respective Governments for State purposes, provided that reciprocal treatment is accorded to representatives of the Republic in those countries ..... | Free                           |
| 1756 | Filters, not specified .....   | 0 15                           |
| 1757 | Wreckage and appliances from wrecked vessels .....   | Free                           |
| 1758 | Gloves and bands for massage .....   | 2 50                           |
|      | Games and their accessories, not specified:  |                                |
|      | Dice, dominoes, counters, or markers, pieces and boards for chess, draughts and other games; billiard balls, &c.:  |                                |
| 1759 | Wholly or partly of tortoise-shell, ivory, mother-of-pearl, or imitation thereof .....   | 25 00                          |
| 1760 | Of bone, corozo, celluloid, or rubber, with or without parts of other material but subject to higher rate of duty .....  | 3 50                           |
| 1761 | Of other materials .....   | 1 80                           |
| 1762 | Billiard tables, without slate or stone, and those called baguettes; detached parts thereof, requisite accessories (excluding the balls) and spare parts, not specified, for billiards .....   | 1 00                           |

Note.—The slates or stone and the balls will be dutiable separately according to their proper category.

|      |  |      |
|------|--|------|
|      | Toys for children:   |      |
| 1763 | Marbles .....  | 0 12 |
| 1764 | Of rubber or of celluloid .....  | 2 50 |
| 1765 | Worked by cords or springs, steam or electric driven: Toys of leather and ornaments for Christmas trees .....  | 1 20 |
| 1766 | Other kinds not specified .....  | 0 70 |
| 1767 | Riding and driving whips (including), without precious metal parts .....   | 1 00 |
| 1768 | Yeast and fermenting substances, excepting those of a medicinal nature .....   | 0 05 |
| 1769 | Manifolds or dumettes: .....   | 1 50 |
| 1770 | Without head .....   | 0 60 |
| 1771 | Bags and cartridge cases for hunting, excepting those of leather, even if containing parts of leather or other material .....  | 2 20 |
| 1772 | Furniture, tools, and implements belonging to immigrants of the duty thereon would not exceed 150 pesos .....  | Free |
| 1773 | Patterns, models, designs, wall pictures, templates, and other objects for scientific, artistic or industrial instruction; numeral frames (abacus), and art instruction; blackboards (pizarra) of iron plate, cardboard or tissue, for schools .....   | "    |
| 1774 | Samples of merchandise which, but for the exception hereby made, would pay duty not exceeding 2 pesos .....  | "    |
| 1775 | Pulp prepared for making cylinders or discs for gramophones or other similar apparatus .....   | 0 30 |
| 1776 | Pulp, mechanical or chemical, for paper making .....   | 0 50 |
| 1777 | Pastes or compositions for cleaning, polishing, or lubricating, prepared with oils, wax, fats, or soap, such as pomades, soaps with mineral substances, paste of which wax, &c. is to be used, for cleaning or polishing floors, leather, or metal, for lacquer coating machine belting and for other similar purposes, and not including under other headings in the Tariff ..... | 0 25 |
| 1778 | Slates .....   | 0 60 |
| 1779 | Balls of rubber, with or without covering of cloth or leather, for lawn tennis, football, or similar games, and leather casings for the same .....   | 3 00 |
| 1780 | Plans and specifications for engineering, architectural, and other works .....   | Free |
| 1781 | Powders, not specified, for cleaning metals .....  | 0 30 |
| 1782 | Fish caught by national boats .....  | Free |
| 1783 | Packets and pallets for playing ball games: .....  | "    |
| 1784 | Of wood .....  | 0 90 |
| 1785 | With strings, wires or parchment .....   | 3 00 |
| 1786 | Provisions for consumption vessels provided that the duty in respect of all the said stores does not exceed 200 pesos .....  | Free |
| 1787 | Ships' stores from wrecked vessels provided that the duty in respect of all the said stores does not exceed 200 pesos .....  | "    |
| 1788 | Netts, hammocks, packers, and other similar articles of cordage, not specified .....   | 1 50 |
| 1789 | Salt, common .....   | 0 10 |
| 1790 | Old salt .....   | "    |
| 1791 | Slabs, prepared with emery for slabs and blackboards .....   | 0 75 |
| 1792 | Pages for paper making .....   | Free |
| 1793 | Urns and coffins containing human remains, also wreaths and other funeral ornaments accompanying the same .....  | "    |

Article 2.—The duties on merchandise or products not included in the Tariff shall be determined by assimilation them to those items provided for under this law which, by their nature and kind, most nearly resemble such merchandise or products.

In the case contemplated in the previous paragraph the assimilation will be determined by the Director of the Customs house in agreement with the respective Appraiser.

The assimilation above referred to will not be held to be definitely settled until the approval of the Superintendent of Customs has been obtained, which approval must be solicited in every case, and the relevant samples handled in or precedents cited. The decision given by the last-mentioned official shall be observed at all Customs houses.

Article 3.—Goods which, according to the Tariff, are subject to the

payment of duty on an *ad valorem* basis, will be assessed in conformity with the provisions of Article 69 of the Customs Ordinance.

Article 4.—In the Magellan Territory the following merchandise or products will be subject to the payment of duty as established by the Tariff:

|   |   |  |
|---|---|--|
| Bees.   | Mineral and effervescent waters.  | Flour or meal.   |
| Capsicum (aids).                                      | Locusts.  | Preserved milk.  |
| Spanish pepper (pimentón).                            | Alcohol, spirits of wine, spirits and brandy, whether sweetened or not. | Vegetables and garden produce fresh, preserved or dried.   |
| Starch.   | Plastic cards.  | Wool for tinner.   |
| Barley, common.                                       | Cement, Roman, Portland or other.                                       | Maize.   |
| Beers.  | Cigars.   | Butter.  |
| Pickles.  | Cigarettes.   | Manufactures of leather or sole leather or manufactures containing these materials except machine belts and chongs therefor. |
| Brushes and brooms, excepting tooth and nail brushes. | Fruits, dried, preserved, in juice or in alcohol.                       | Potatoes.  |
| Alimentary fool pastes.                               | Cakes and biscuits.   | Forage or pasture.   |
| Tobacco.  |   | Bees.  |
| Vinegar.  |   | Silk, common.  |
| Wines.  |   |  |

Article 5.—The importation of obscene pictures, statues, images, books and other objects, or such articles as by their nature tend to corrupt morals or which are prejudicial to public order is prohibited.

The importation of the following is also prohibited:

- (1) Beverages and foodstuffs in a state of decomposition or which are declared injurious to health; the beverage known as "absinth"; and products or substances intended for consumption which, even though not dangerous to health, being artificially prepared, or having been submitted to industrial processes, do not possess the nutritive value proper to the products or substances they represent and may deceive or defraud the consumer;
- (2) Saccharine and the like, unless imported for medicinal purposes in accordance with regulations prescribed by the President of the Republic;
- (3) Beverages or foodstuffs which contain saccharine or the like;
- (4) Drugs and pharmaceutical preparations the formula of which is not printed in an intelligible manner on the wrapper or package in which they are immediately enclosed, unless the importer files this formula in the Institute of Hygiene in accordance with existing laws and regulations and pays an amount equal to twice the duty prescribed in the Tariff.

The President of the Republic may prohibit the importation of beverages, foodstuffs, drugs, pharmaceutical preparations, and any substances or products which, in the opinion of the Superior Council of Hygiene, may be injurious to health.

Article 6.—The importation of animals affected by contagious diseases is also prohibited.

The President of the Republic is empowered to close sea ports or land frontiers to the importation of animals which are suffering from contagious diseases or which come from districts affected by epidemics.

Wild animals, noxious reptiles, insects and other animals may only be imported for scientific purposes with special permission from the local Governor and under guarantees required by the respective regulations.

Article 7.—The importation of plants, seeds, tubers, bulbs, bulbous roots, cuttings and roots shall only be effected after the issue of a certificate attesting the freedom of the goods from disease, issued by the office charged with the sanitary inspection of vegetable products.

Article 8.—Military stores shall only be imported by special permission of the President of the Republic.

Powder (except blasting powder for mines and dynamite or the like), side arms or firearms (except sporting arms and ammunition therefor), the respective accessories, and the like, shall only be imported with the special permission of the Intendant of the respective province concerned, who shall notify each case to the President of the Republic.

Article 9.—Articles which are sought to be imported in violation of the prohibitive measures stipulated in Articles 5 and 7 will be confiscated, and destroyed or rendered useless.

Animals sought to be imported in contravention of the provision of paragraph 1 of Article 6 shall also be confiscated and slaughtered.

Animals imported in contravention of paragraph 2 of Article 6 shall be returned to their place of origin or subjected to appropriate sanitary treatment. Should it not be possible to adopt these measures, the diseased animals shall be slaughtered at the expense of the proprietor or custodian, and no compensation shall be accorded.

In cases of contravention referred to in the preceding paragraph a fine ranging from 1,000 pesos will be imposed on the importer, and he shall also be liable to pay compensation in respect of any mischief or damage caused.

Article 10.—In cases where the Tariff grants exemption of duty in respect of certain goods by reason of the use for which they are intended, this exemption will only be sanctioned when such articles, by their particular form and nature, are specially adapted for the use indicated.

Article 11.—Whenever the Tariff contains the phrases "other material" or "other materials" they will not be held to include either precious stones, pearls, fine metals or silk.

Article 12.—Manufactured articles composed of two or more materials, or articles in respect of which the Tariff stipulates that they may or may not have "pieces or parts of other material," shall pay duty at the rate applicable to the part which is subject to the highest rate of duty in cases where the part to which this highest rate is leviable exceeds 20% of the total weight of the goods, unless the Tariff prescribes other treatment.

Article 13.—All goods the proper classification of which is doubtful will pay the highest rate of duty applicable according to kind, without prejudice, however, to protests entered in accordance with Article 20.

Article 14.—When goods or products are presented with labels which

Article 69 of the Customs Ordinance is as follows:—  
"Goods not included in the Tariff will be valued by the Appraisers according to the price obtained at the last wholesale sales effected under Customs supervision. Failing this basis of comparison the valuation will be accomplished by taking the current price which the same article fetches on the spot minus the import duties; but if this information, too, cannot be obtained, then the Appraiser will use discretion in determining the value, having regard to the quality of the article."

tribute to them qualities superior to their real quality, duty will be levied according with the statement contained on such labels, even though its contents harmonise with the description given in the respective Customs entry forms.

**Article 15.**—The invoice value of each class of goods shall be declared in the Customs entry forms, in pesos of 18 pence, fractions under 50 pesos being ignored, and those exceeding 50 centavos being entered in 1 peso.

**Article 16.**—When importers do not possess Consular invoices and the Chilean Customs offices are empowered, under Articles 6 and 19 of the Law No. 2208 of the 21st September, 1909, to collect the Consular fees and fines, the signatory of the Customs entry form shall present to a special office giving all the information required in such documents, and the due of the goods shall be established in accordance with Article 69 of the Customs Ordinances. See footnote to Article 3.

**Article 17.**—Foreign goods shall be subject to a warehouse fee, which all be levied in the periods and form specified below:—

(1) Goods intended for consumption in Chili, and subject to import duty, shall pay 4 % of the amount of such duty when cleared during the first four months of storage; 8 % when cleared during the second period of four months; and 12 % when cleared during the third period of four months.

In the case of goods free of import duty, the warehouse fee shall be 10 centavos for 100 kilos, gross weight when the goods are cleared within the first four months of storage; 20 centavos when cleared during the course of the second period of four months; and 30 centavos when cleared during the third period of four months.

(2) Goods stored in warehouse and declared to be intended to be cleared in transit shall, when rehipped, pay the same fees as those laid in the preceding paragraph, but the respective periods shall be doubled, i.e., the periods shall be of eight months up to the completion of two years.

In the case of these goods being cleared for consumption in Chili, they shall pay 6 % of the amount of the import duty when cleared within the first four months; 12 % when cleared during the third period of four months; 18 % when cleared during the second period of four months, and so on, with a progressive increase of 6 % in each period of four months up to the end of the sixth (and final) period of four months. In the case of duty-free goods, the fee shall be 15 centavos per 100 kilos. (gross weight) when cleared within the first four months; 30 centavos when cleared during the second period of four months; 45 centavos when cleared during the third period of four months, and so on, with a progressive increase of 15 centavos for each period of four months up to and including the sixth period.

(3) "Immediate clearance" goods and goods for deposit in private warehouses which are deposited in Customs warehouses by error not attributable to Customs employees or officers, shall, as soon as the warehousing fees specified in paragraph 1, and shall also be removed to their proper place or cleared immediately should the Customs administration so require.

(4) "Immediate clearance" goods shall be withdrawn within 45 days following the date of the general manifest. Should they not be so withdrawn they shall be subject to the warehousing fees referred to in paragraph 1.

(5) At the end of the period of 45 days fixed for the withdrawal of "immediate clearance goods" and at the end of the period of one year fixed for the clearance of goods intended for consumption in Chili and deposited in Customs warehouses, and at the end of the period of two years fixed for the clearance of goods intended for transit, the goods shall be sold by public auction, in accordance with the respective Ordinances.

(6) All the periods specified in this article shall count from the date of presentation of the general manifest. In the case of delay caused by delay in unloading a vessel, the President of the Republic may fix another date from which the periods are to be reckoned.

**Article 18.**—When these contemplated by Article 56 of the Customs Ordinance occurs in regard to goods which contain names, marks or inscriptions which invest them with a proprietary character, such as commercial advertisements or signs, labels, receptacles or the like, their sale to the public may not be carried out except at a price which may cover the amount of duty leviable. In the absence of any bidding the goods in question shall be held to be State property and steps will be taken to render them unfit for use.

**Article 19.**—For the purpose of applying the fines laid down in the Law and based on the value of the goods, the value in question will be assessed at a sum equal to four times the relative import duty. For the same purpose the value of duty-free goods and goods in coasting trade shall be fixed in accordance with Article 69 of the Customs Ordinances.

**Article 20.**—Any protests against the classification, valuation, weight, measurement or quantity of goods shall be referred to the director of the Customs house concerned, who will decide the issue after hearing two experts (one to be appointed by the Customs authorities and the other by the person or persons concerned), and, at Valparaiso, the Chief of the Board of Appraisers; and at other places, the appraiser who may have examined and classified the goods.

An appeal in respect of decisions arrived at by directors of Customs houses may be made to the Superintendent of Customs, and in any event they will be referred to the latter. The finding decided by the Superintendent of Customs shall be final and will be valid in all Customs houses.

Protests may not be lodged after the working day following the date on which the records regarding the matter were entered in the respective Customs entry form or if the goods or part thereof shall have been taken away from the precincts of the Customs house.

**Article 21.**—The President of the Republic is empowered to limit to certain Customs houses the importation of those products or goods which he may deem expedient.

**Article 22.**—The duties established in this Tariff are expressed in pesos of 18 pence.

**Article 23.**—The present Tariff shall be considered as the minimum tariff, applicable to products from countries which grant most-favoured-nation treatment to importations from Chili.

The President of the Republic is empowered to impose a surtax of 25 % on the duties fixed by the Tariff as a maximum tariff applicable to products from other countries.

**Article 24.**—This Law was published in the "Diario Oficial," and came into force on April 10, 1916.

# GENERAL RULES FOR THE APPLICATION OF THE TARIFF.

1. In the following cases, clearances of goods shall not be considered as legally completed unless the Chief of Appraisers (in Valparaiso) or the Administrator of Customs (in other Customs houses) has approved the clearance and noted such approval in the respective Customs entry forms.

(a) In cases where the value of goods dutiable on an *ad valorem* basis has to be ascertained;

(b) In cases where duties have to be assessed on goods by way of assimilation of such goods to articles specified in the Customs Tariff; and

(c) In cases when, on examination, it appears that the goods are liable, by virtue of their inferior quantity or quality, to duties less than those to which they would be subject according to their description on the Customs entry forms.

2. When it appears from these which should be applied to them in virtue of their description on the Customs entry forms, the forwarding of these forms shall be delayed for a period of 48 hours. The documents shall not be so delayed, however, in the case of goods presented for clearance in packages containing only one kind of goods if the duties are to be levied by weight and the weight as shown in the Customs entry exceeds the real weight (as ascertained) by not more than 10 %.

3. Goods composed of two or more parts which are imported in a separate condition, but within the same package, shall be dutiable at the rate applicable to the complete article when such parts correspond in class and number so that whilst they form complete articles the duties prescribed in the Tariff for separate parts of a complete article shall be applied separately when the parts are presented for clearance in separate packages.

4. Articles which are presented in an incomplete condition by reason of the absence of any part or accessory which does not modify the nature or use of the article shall be treated as though they were complete articles, unless the Tariff prescribes special duties for such articles.

5. By *net weight* shall be understood the weight of goods deprived of all coverings, or the weight of goods merely fastened together.

6. By *legal weight* shall be understood the weight of goods with all their receptacles (including fastenings) with which they are packed inside the external wrapping which serves as a general receptacle, excluding straw, chip, paper, wax, or other materials used for disposing the parcels or packets.

7. The weight of a postal parcel shall be regarded as legal weight, unless the articles are put up in their ordinary receptacles or wrappings.

8. By *weight excluding boxes* shall be understood the weight of the goods inside the external packaging.

9. By *gross weight* shall be understood the weight of the goods with all their receptacles and packings, internal and external. In the case of goods which are generally carried merely fastened up or in bulk (such as rails, iron, coal, &c.), the gross weight is that of the goods in the condition in which imported.

10. In the case of goods dutiable by *legal weight*, the dutiable weight shall be fixed as follows:—

(a) If the goods are presented unpacked, or merely fastened together, inside packages containing only one kind of goods, the *gross weight* is to be taken as the *legal weight*;

(b) If the goods are presented unpacked, or merely fastened together, but are in the same packages as goods of other kinds, duty is to be assessed on the *net weight* increased by 10 %;

(c) When the goods have been carried loose, in bulk, or merely fastened together, duty shall be levied on the *net weight* increased by 10 %; and

(d) If duty shall be levied on the *net weight*, increased by 10 % in the case of goods disposed in cases or sheaths, where such cases or sheaths are classified for duty separately.

11. When goods dutiable on *gross weight* are presented in the same package as other goods subject to different duties or to duty based upon various units, 20 % shall be added to the *legal weight* in the case of goods in receptacles or wrappings, and 30 % to the *net weight* in the case of goods without receptacles or wrappings. As an exception to this rule, the net weight is increased by 80 % in the case of the following goods:—Crystal vases, china, porcelain, furniture, pianos, phonolas and other apparatus for playing the piano or organ, iron wares, paraffin lamps and iron bedsteads, with or without ornaments of brass.

12. Receptacles and wrappings shall be considered as articles of commerce (irrespective of their contents), and shall be subject to the relevant Customs duty, in the following cases:—

(a) When such articles and wrappings are not those ordinarily used, but are generally used in commerce (i.e., those of which the sole use is merely the packing of goods for safety and transport);

(b) When the receptacles and wrappings are intended to increase the value of the contents by exaggerating their merits, or when their quality does not correspond to that of the goods which they contain;

(c) When it is evidently intended to use them subsequently as receptacles for other contents, ornaments, or for other similar purposes, distinct from their original purpose;

(d) When the duties on the receptacles, reckoned separately, are higher than the duties applicable to the goods contained.

13. The provisions of the preceding rule shall not apply in the case of goods in respect of which the Tariff specifies that the duties are to be applied to the goods "including the cases, receptacles and wrappings," except in the case contemplated in letter (d) of the preceding rule.

Sheaths or cases shall be classified for duty separately, unless contrary stipulations exist in the Tariff. As an exception, those containing scientific instruments, machines, tools or apparatus for professional or industrial use shall be regarded as ordinary wrappings.

15. When the classification of issues is dependent on the number of threads, the threads shall be counted by means of the instrument called the "thread counter" or by means of unwinding.

In using the thread-counter, the first thread to be counted, either in the warp or in the weft, is to be easily visible and quite distinct and as near as possible to one of the edges of the opening or frame of the instrument.

Fractions of threads in the result, both of the warp or weft, are to be neglected, even if the total of these fractions amounts up a complete thread.

In case of doubt or discrepancy as to the number of threads in cloths, a thread-counter with a larger examining area shall be used, or the tissue



(part thereof) shall be unravelled. It doubts still exist in spite of this, the dispositions of Article 13 of the Customs Law shall be applied.

16. In determining the number of threads in figured tissues or in tissues with alternate close-woven and open-woven parts, the threads of both parts shall be counted; that is, the threads included within a space of the tissue in which the pattern is completely reproduced.

17. By *plain* tissue shall be understood that formed by the warp threads crossing one by one the warp threads, alternating so that the recurring threads are first beneath and then above the warp threads.

Tissues composed of double or coupled threads, crossed by double or single threads, but which alternate in successive and regular form, shall also be considered as *plain* weave.

18. *Tufted* tissues are such as have diagonal strands running along the surface of the cloth from one cleavage to the other; for the purpose of the application of the Tariff, only designs formed by series of three threads shall be considered as tufted. The warp being divided into series of three threads, the weft in its first intersection (*percebras*) covers the first thread of each series and passes beneath the second and third; in the second intersection it covers the second and passes beneath the first and third, and in the third intersection it covers the third thread and passes beneath the first and second.

19. By *daphanoma* tissue shall be understood a tissue which, when placed on any printed or written matter, leaves the written or printed characters clearly visible.

20. In determining the classification of any cloth, the threads forming the body thereof shall be taken into account, and the threads in the edges (selvedges) shall be disregarded.

21. Articles imported in the piece with markings or designs indicating the pieces in which they are to be cut (*e.g.*, those intended to be made into coats, towels, serviettes, handkerchiefs, &c.), shall be classed as tissues, according to kind. As an exception to this rule, articles joined together by fringes or which otherwise only require to be cut before being ready for use, are considered as finished articles.

22. In classifying made-up clothing, the cloth composing the lining is not to be taken into account unless it is visible on the exterior, as is the case with sleeves, collars and collings, and with the lining of clothing made of net, lace or daphanoma tissues, in which case the highest duty applicable shall be levied.

23. The duties assigned to articles of earthenware, china, porcelain, glass, or crystal, with mountings or settings of metal or parts of other material, such as wood, &c., shall only be applied in cases where the article, whether wood, &c., part is firmly fixed to the article in an inseparable whole; if such parts are removable the duty applicable thereto shall be levied thereon, separately from the rest of the article.

24. Scientific instruments and apparatus which, when presented, are joined to, or form a whole with, other articles, such as statues, inkstands, clocks, &c., shall be subject to the duties applicable to the articles of which they form a part.

25. Gold, silver and platinum shall be regarded as *precious metals*, and other metals as *common metals*.

26. The term *iron* includes both iron and steel.

27. The term *copper* includes this metal and alloys called bronze and brass.

28. In the specification of *vegetable fibres* contained in the Tariff, *vegetable silk* is not included.

29. The term *wood* also covers animal hair which is used in place of wood.

30. The duties fixed for articles of metal *gilt*, *silvered*, *nickelled* or *coated with aluminium* shall be applied to articles which have been subjected to any of these processes, even if only in part.

31. Beistools of iron coated with copper shall be considered as beistools of copper.

32. By the gross weight of beistools of iron, with or without brass ornaments, not imported in cases or crates, shall be considered the net weight increased by 80 %.

33. *Mattresses* which make a complete entity with the corresponding beistools, being an integral part thereof, shall be subject to the duties applicable to beistools.

34. Unspecified tapes and ribbons shall be classed as trimmings (pasmenteries).

35. Separate parts of furniture, not specially enumerated in the Tariff, shall be considered as furniture in a "knocked-down" condition.

36. The duties specified in the Tariff for boots and shoes shall be applied per dozen pairs.

37. Tallow is to be distinguished from fat by noting the melting point, tallow melting at over 14 degrees Centigrade.

38. All mechanical apparatus composed of various parts combined one with another, which are set in motion by any force and produce regular practical movements, are to be regarded as *machines*.

39. The term *saddles* covers saddles with their corresponding girths, stirrup-leathers and stirrups.

40. Under the term "perfumery" shall be included aromatic preparations or powders for perfuming the person or articles, except such as are specified in Groups B and C of Section 8.

41. In order that a print may be classed as an advertisement it must have an advertisement printed thereon in indelible form, and in such a way that it cannot be separated without damaging the picture.

42. When it is desired to clear through the Customs drugs, beverages, foodstuffs or other substances which may be included under the prohibition of import established in Article 4 of the Customs Tariff Law, the

importers shall request the Customs to take samples thereof, these samples to be sent direct by the Customs Director to the nearest Customs or Internal Revenue Laboratory with a request that they should be analysed.

When the respective certificate authorising the importation of the goods has been obtained, the Customs Director shall authorize the presentation of the relevant Customs entries.

In estimating the qualities or properties of drugs, beverages and foodstuffs, and in declaring, as a consequence thereof, whether the goods are or are not fit for consumption, the Customs administrators shall be governed by the scientific principles generally accepted on the matter.

35. The formality established by the preceding rule may be omitted, provided that the Customs Director is prepared to accept, as sufficient evidence, an authentic certificate of analysis issued by a functionary, office or corporation of the country of origin which is competent to issue the same and which is recognised by the Government of that country. The respective Chilean Consul shall certify at the bottom of the certificate referred to that the office, &c. is so competent, and in the absence of such Consular statement the certificate shall not be taken into account.

The certificate referred to in the preceding rule shall contain, in addition to the result of the analysis, a declaration as to whether the article is fit for consumption and whether the article is permitted to be imported, in the same conditions, into the country of origin, in accordance with the regulations and ordinances there in force.

44. The Customs authorities shall keep a register of all importations (permitted or refused) of drugs, foods or other substances enumerated in Article 4 of the Customs Tariff Law. In this book the following particulars shall be entered, viz.—The name of the owner or consignee and of the clearing agent; the name and nature of the product, trade mark, maker's name, country of production, office or corporation issuing the certificate of analysis, and the number of the import or re-export Customs entry as the case may be. In the case of articles refused admission, the reason for the refusal shall also be indicated, and should the goods be destroyed or rendered useless, the date on which this was done.

45. The certificate of analysis shall be affixed to the respective Customs entry, and if it refers to a consignment cleared through the Customs in separate lots at intervals, a certified copy of this certificate shall be added to each of the corresponding Customs entries.

46. The Customs Directors shall notify the Superintendent's Department of cases in which any goods have been refused admittance as the result of the chemical analysis. At the same time they shall communicate to the Superintendent the particulars mentioned in Rule 44 and shall, if possible, forward a sample of the goods.

The Superintendent's Department shall notify the fact to other Chilean Customs houses so as to prevent the importation of the same articles at other ports.

47. The Customs authorities shall require the "visa" of the respective Internal Revenue Inspector on the principal copy of the entries for the clearance of spirits, wines and spirituous liquors, as an evidence that the formalities prescribed in the Internal Revenue Regulations have been duly carried out.

48. The phrases "the same" or "as" in the preceding heading "which are used in various places in the Tariff mean that the specification of the preceding headings referred to is to be considered as repeated, in so far as it is applicable.

49. Persons clearing goods through the Customs shall be obliged to insert in the Customs entries all the particulars which the Customs Superintendent requires.

50. These rules are in the nature of general dispositions, and shall apply in cases where the Tariff does not contain special provisions.

#### CONSULAR INVOICE REGULATIONS.

1. Chilean consuls in foreign countries shall "viser" and Customs houses shall accept only invoices which contain the following particulars:

- Name of the seller of the goods, or of the person by whom the invoice is made out;
- Name of the consignee and that of the port of destination of the merchandise;
- Name of the vessel in cases where the invoice is drawn up at the port of shipment of the goods;
- Marks, numbers, quantity, and class of the packages, and the weight of each of them;
- The designation of each class of merchandise by name, and, should there be various kinds of any class of merchandise, a particular designation of each kind, in order that there may be no room for doubt or ambiguity in regard to the classes and kind of goods included in the invoice;
- Gross weight and net weight of each variety of merchandise;
- For assorted goods within one package the net weight is to be stated;
- The price of each kind of goods included in the invoice.

2. If, in the opinion of the consul, the value declared in the invoice is not the current market price of the goods, he shall, by means of a note stamped at the foot of the invoice, indicate what he considers to be the true value.

3. Consuls shall send to the "Superintendencia de Aduanas," by the first available mail, a copy of each of the invoices which they "viser."

4. Invoices are to be drawn up in the Spanish language.

5. The present decree is to take effect in Chilean consulates as from May 1st, and in Chilean Customs houses as from July 1st, 1917.

## COLOMBIA

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| booshes .....              | 1533                     | .. prepared ..   | 1430, 1661                        | Craces .....                  | 578                      | .. metal .....                 | 120                         |
| cou .....                  | 31                       | .. painting ..   | 49                                | Cream of tartar ..            | 222                      | Furnaces .....                 | 998-999, 1025, 1026,        |
| ize .....                  | 1378, 1534               | Capers .....   | 497, 1438, 1668, 1695, 1697       | Creasms .....                 | 578                      | Furniture .....                | 1101, 1524                  |
| leas, medicinal ..         | 785                      | Capsicum, crude ..                                       | 48                                | Crescilio ointment ..         | 335, 881                 |                                |                             |
| edages .....               | 547                      | .. powdered ..   | 1114, 1162                        | Crachiles .....               | 881                      | Fusing wire .....              | 812                         |
| odeaus .....               | 1411, 1644, 1737         | Capsules .....   | 712                               | Curry-combs .....             | 1031                     | Gashoons .....                 | 1485, 1740                  |
| nds .....                  | 1482, 1713               | .. enamelled iron ..                                     | 714                               | Curtains .....                | 1376, 1400-1402, 1552,   | Gambia .....                   | 598                         |
| .. rubber .....            | 802                      | .. lead .....  | 713                               | 1553, 1611, 1630-1632, 1726   | 1726                     | Ganges, articles for ..        | 48                          |
| .. or strips ..            | 1412-1414, 1557,         | .. paper .....   | 715                               | Cushions .....                | 1116                     | Garters .....                  | 1431, 1573, 1662, 1715      |
|                            | 1646-1648                | .. porcelain ..  | 715                               | Cutlery .....                 | 980                      | Gasoline .....                 | 105                         |
| tritonos .....             | 818                      | .. rubber .....  | 711                               | Cutters, oail and clear ..    | 568                      | 1106, 1107, 1741               |                             |
| trina .....                | 548                      | Carbide of calcium ..                                    | 568                               | Cyanide of silver ..          | 21                       | Gelatine .....                 | 224                         |
| arks .....                 | 577                      | Carbides .....   | 323, 334                          | Cylinders .....               | 861                      | Gio .....                      | 21                          |
| urley .....                | 37-39                    | Cardamom .....   | 563                               | Demijobos, empty ..           | 159                      | Ginger ale .....               | 21                          |
| .. wort .....              | 215                      | Caribwood .....  | 1220, 1221, 1771                  | Deontists' chairs ..          | 438                      | Glass and manufactures of ..   | 257-260,                    |
| rometers .....             | 871                      | Cards .....  | 1329-1331                         | Dice .....                    | 842                      | 265-279, 288-291               |                             |
| urels .....                | 333                      | .. playing .....   | 1263                              | Dirigibles .....              | 139                      | .. emery paper ..              | 1279                        |
| .. acryla, carbonate of .. | 1516                     | Caruine .....  | 1270, 1509, 1531, 1607, 1720      | Diving dresses ..             | 978, 1078                | Glasses .....                  | 213, 247                    |
| .. ass .....               | 1521                     | Carpets .....  | 409                               | Dolls .....                   | 281, 282, 305, 306       | .. clock and watch ..          | 288, 794                    |
| .. atbs .....              | 1040, 1117               | .. rubber .....  | 1290                              | Doors and windows ..          | 905                      | Glove stretchers ..            | 879                         |
| .. atteries .....          | 805                      | Carriages .....  | 847                               | Drill .....                   | 1408, 1639-1641          | Gloves .....                   | 488, 1421, 1567, 1651, 1742 |
| .. ay run .....            | 997                      | Cartridges .....   | 163, 166                          | Drums .....                   | 839                      | .. rubber .....                | 745                         |
| .. easons .....            | 240, 377, 968, 1117      | Carts .....  | 846                               | Duck .....                    | 189                      | Glue .....                     | 603                         |
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| .. eers .....              | 209, 210                 | Casks .....  | 1222                              | Dye-wood .....                | 809                      | Gold, platinum, articles of .. | 829                         |
| .. eeswax .....            | 90                       | Catalogues .....   | 127, 786                          | Dynamite .....                | 722                      | Grapes .....                   | 358                         |
| .. tellows .....           | 140, 111                 | Catgut .....   | 484, 717                          | Dynamos .....                 | 294, 314                 | Gravel powder .....            | 815                         |
| .. telt .....              | 969                      | Cattle cake .....  | 647                               | Ear trumpets .....            | 318, 317                 | Grease .....                   | 195                         |
| .. telt .....              | 1388                     | Cattie potash ..   | 384, 386, 393                     | Earthenware, articles of ..   | 1346                     | Grenades .....                 | 559                         |
| .. abdominal ..            | 736                      | Celluloid, articles of ..                                | 960, 961                          | Eau de Cologne ..             | 1451, 1452               | Guiana bark .....              | 601, 1230, 1241             |
| .. driving .....           | 113, 474                 | Cereals .....  | 1073                              | Eiderdowns .....              | 1678                     | Gum .....                      | 799                         |
| .. horsehair ..            | 757                      | Chains .....   | 339                               | Elastic .....                 | 1179                     | .. arabic .....                | 800                         |
| .. benzine .....           | 910                      | .. copper .....  | 1372                              | .. material for footwear ..   | 336                      | .. tragacal ..                 | 806                         |
| .. billard cnes ..         | 876                      | .. for blackboards ..                                    | 339                               | Electro-plate, articles of .. | 192, 193                 | Gum cotton .....               | 395, 396                    |
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| .. biscuits .....          | 661                      | Chandeliers .....  | 30                                | Ethers .....                  | 1135, 1116               | .. cutting machines ..         | 145                         |
| .. bisuth .....            | 225                      | Chaplets .....   | 768                               | Eye glasses .....             | 762                      | Hammocks .....                 | 1422, 1652                  |
| .. bitters .....           | 813                      | Chesse .....   | 1232                              | Eyes, artificial ..           | 308, 310, 312, 313       | Hampers .....                  | 1514, 1515                  |
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| .. blue fontals ..         | 180                      | Chests, portable .....                                   | 332                               | Faus .....                    | 7                        | Harmoniums .....               | 817                         |
| .. Prussian .....          | 1680, 1681               | China clay .....   | 580                               | Fats .....                    | 605                      | Harness .....                  | 139                         |
| .. body linen ..           | 116, 117                 | Chocolate .....  | 1216                              | Feathers, articles of ..      | 453, 457, 458            | Harrows .....                  | 1395                        |
| .. boilers .....           | 1419, 1420               | Chromium .....   | 1766                              | Felt .....                    | 1559                     | Hat crowns and brims ..        | 1527-1530,                  |
| .. bolaty, articles ..     | 427, 428, 430,           | Chromos .....  | 569                               | Fertilizers .....             | 338                      | Hats .....                     | 497, 1460-1471, 1527-1530,  |
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| .. ..                      | 439                      | Cigarette cases ..                                       | 1766                              | Fish .....                    | 268-276                  | Heds .....                     | 407                         |
| .. charcoal .....          | 555                      | Cigarettes .....   | 569                               | Fishing .....                 | 853                      | Hemp .....                     | 1487                        |
| .. ..                      | 70                       | .. medicinal ..  | 1767                              | Fishplates .....              | 1562, 1563               | .. seed .....                  | 1360, 1361                  |
| .. bones, raw .....        | 440                      | Cigars .....   | 650                               | Felt .....                    | 1559                     | Herbaries .....                | 28                          |
| .. books .....             | 1196-1201, 1217-1254     | Cinchoha bark or powder ..                               | 1773, 1774                        | Fertilizers .....             | 242                      | Honey .....                    | 258                         |
| .. borax .....             | 554                      | Cinematograph ribbons and ..                             | 1772                              | Field glasses .....           | 303, 740, 998            | Hops .....                     | 85                          |
| .. bottles, earthenware .. | 298                      | .. films .....   | 820                               | .. of cloth .....             | 339                      | Horsehair .....                | 1503                        |
| .. .. feeding ..           | 726                      | Cinematographs ..  | 321                               | .. paper .....                | 810                      | .. articles of ..              | 149-1496                    |
| .. .. glass .....          | 236                      | Cinacrom .....   | 1796-1798                         | .. stone .....                | 16, 17                   | .. tissue .....                | 190, 492, 1432, 1642        |
| .. bottom plates ..        | 1087, 1088               | Clarinettes .....  | 150                               | Pineworks .....               | 1677                     | Hose pipes .....               | 842                         |
| .. boxes .....             | 709                      | Clays .....  | 304                               | Fish .....                    | 853                      | Hypometers .....               | 703                         |
| .. .. earboard ..          | 1213                     | Clocks .....   | 150                               | .. glue .....                 | 1677                     | Incense .....                  | 611                         |
| .. .. paint or colour ..   | 1214                     | .. works for .....                                       | 304                               | .. oil .....                  | 853                      | India-rubber and manuf. ..     | 390, 391, 391               |
| .. .. timplat .....        | 962                      | Clothing .....   | 159, 1682-1686                    | .. roos .....                 | 1562, 1563               | 393, 395, 397, 416             |                             |
| Braces .....               | 1481, 1711               | .. ornamental articles for ..                            | 1368                              | Flannels .....                | 268-276                  | Integro ldu .....              | 179                         |
| Brads .....                | 1383, 1485, 1565, 1571   | .. ready-made 1461-1463, 1585-1589, 1687-1691, 1751-1754 | 1765                              | Flats .....                   | 298                      | Inguis .....                   | 1086                        |
| Brail .....                | 226                      | .. of rubbered these ..                                  | 1765                              | Flat irons .....              | 1663                     | Injections, medicinal ..       | 812                         |
| Brandy .....               | 957, 1068, 1069          | .. Claves .....  | 848                               | Flax, raw .....               | 380                      | Ink wells .....                | 1351-1354                   |
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| Breast pumps .....         | 214                      | Coal .....   | 188, 575                          | Flower pots .....             | 516                      | Insects .....                  | 1786                        |
| Brewers' yeast .....       | 346                      | Cobalt .....   | 180                               | .. of sulphur ..              | 1362                     | Instruments for veterinary ..  | 745                         |
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| .. .. marble .....         | 1337                     | Cocoa .....  | 3                                 | .. artificial ..              | 1784                     | Insulators .....               | 684                         |
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| Brilliantine .....         | 1217                     | Cold-drier oil .....                                     | 82                                | Flint spur .....              | 169                      | Invalide's .....               | 684                         |
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| Brooms .....               | 768, 1197-1502, 1503     | .. prepared ..   | 1314                              | Foot oil .....                | 1615                     | .. and steel, manufactures ..  | 911-1044                    |
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|                            | 432, 433, 448, 934, 955, | .. medicated ..  | 690                               | Foot oil .....                | 89                       | Jewellers' .....               | 1015, 1093, 1123, 1132,     |
|                            | 1379, 1537, 1613, 1725   | .. raw .....   | 1372                              | Foot oil .....                | 78                       | 1144, 1145, 1184               |                             |
| .. cables .....            | 1488, 1513, 1536         | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      | Kaioite .....                  | 917                         |
| .. .. copper .....         | 1072                     | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1550, 1629, 1735            | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1182                     | Cosmorama .....  | 1772                              | Foot oil .....                | 1485, 1738               |                                |                             |
| .. ..                      | 1012, 1092               | Cotton, carded ..  | 1371                              | Foot oil .....                | 89                       |                                |                             |
| .. ..                      | 1183                     | .. medicated ..  | 690                               | Foot oil .....                | 78                       |                                |                             |
| .. ..                      | 1227                     | .. raw .....   | 1372                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1202, 1203               | Cotton seed oil ..                                       | 1359                              | Foot oil .....                | 217                      |                                |                             |
| .. ..                      | 1488, 1513, 1536         | Corriage .....   | 1490, 1491, 1517, 1518            | Foot oil .....                | 996, 1083, 1084          |                                |                             |
| .. ..                      | 1354                     | Corla .....  | 992, 1396, 1406, 1548, 1628, 1734 | Foot oil .....                | 1019, 1098, 1123         |                                |                             |
| .. ..                      | 1350, 1539, 1611         | Cork .....   | 1399, 1                           |                               |                          |                                |                             |

|                          |  |                                |                        |                            |                                    |                              |                              |
|--------------------------|--|--------------------------------|------------------------|----------------------------|------------------------------------|------------------------------|------------------------------|
| Kerchiefs                | 1581                                   | Moss                           | 1362                   | Point lace                 | 1445                               | Ships                        | 44                           |
| Key rings                | 1016                                   | Mother-of-pearl                | 123                    | Polishing cream            | 182                                | Shirt fronts                 | 1446, 1447, 1674, 1677       |
| Knives                   | 393, 124, 983-987                      | Motor                          | 127, 152, 796          | Pomades                    | 1357                               | Shirts                       | 1384, 1385, 1540, 1618, 1619 |
| "  "  "                  | 1065, 1113                             | Muffins                        | 1528, 1584             | Porcelain, articles of     | 296, 307, 308, 311, 312, 313       | Shoe horns                   | 914, 104                     |
| "  clasp                 | 1028                                   | Museums, collections for       | 1776                   | Portmanteaux               | 473                                | Shutters                     | 37                           |
| "  paper                 | 1228-1229                              | Mushrooms                      | 838                    | Portraits                  | 1799                               | Side arms                    | 16                           |
| "  surgical              | 704                                    | Music rolls                    | 819                    | Postage stamps, foreign    | 1233                               | Sieves                       | 172                          |
| Kola                     | 1110, 1556, 1613, 1712, 1736           | Musical boxes                  | 816-841                | Postcards                  | 1331                               | Silica                       | 36                           |
| "  manufactures of       | 1434                                   | "  instruments                 | 816-841                | Posts                      | 977                                | Silver and manufactures of   | 1144-1150                    |
| "  trimmings             | 1110                                   | Mustard                        | 534                    | Potash, bicarbonate of     | 551                                | Skates                       | 102                          |
| Laces, boot and shoe     | 1397                                   | Nails                          | 972, 975, 1076         | "  chlorate of             | 570                                | Skins                        | 462-465, 494                 |
| Lacquers                 | 1549, 1627, 1732                       | "  horseshoe                   | 971                    | "  permanganate of         | 642                                | Slate slabs                  | 36                           |
| Lactile                  | 67                                     | Naphthal                       | 631                    | Potatoes                   | 1193                               | Slates, roofing              | 36                           |
| Lullos                   | 1184-1186                              | Neckties                       | 1396, 1547, 1626, 1732 | Powder flasks              | 1034                               | "  writing                   | 130                          |
| Lamp black               | 200                                    | Needles                        | 925-927                | Powders, medicinal         | 646                                | Slippers                     | 495, 153                     |
| Lamps                    | 283, 797, 1695                         | Nicks                          | 1150, 1131             | "  metal cleaning          | 1356                               | Soup boxes                   | 135                          |
| "  paper                 | 1233                                   | "  oxide of                    | 637                    | "  scented                 | 1343                               | Soup, common                 | 135                          |
| Lanterns, paper          | 25, 26                                 | Nipple shields                 | 765                    | "  tooth                   | 129                                | "  fine scented              | 135                          |
| Lard                     | 886                                    | Nitrate of potash              | 633                    | Presses                    | 1225                               | "  medicinal                 | 613-614                      |
| Laths                    | 783                                    | "  silver                      | 632                    | Printing blocks            | 1660                               | Socks                        | 1438, 1641, 1660             |
| Lead and manufactures of | 1158-1173                              | "  soda                        | 633                    | Prints                     | 1033                               | Soda, bicarbonate of         | 65                           |
| Leather                  | 469, 461                               | Nutmegs                        | 76, 77                 | Prismatic glasses          | 1035                               | "  caustic                   | 66                           |
| "  manufactures of       | 146-149                                | Nuts                           | 907, 1037              | Pumps                      | 906, 1296                          | "  hydrosulphite of          | 66                           |
| Leaves, dried            | 610                                    | Oars                           | 33                     | Pyridine                   | 13                                 | "  perborate of              | 64                           |
| Leggings                 | 494                                    | Obelisk 1128, 1435, 1658, 1659 | 201                    | Quassia bark               | 581                                | "  permanganate of           | 64                           |
| Lemonade                 | 213                                    | Oilcloth                       | 131                    | Quills                     | 1080                               | Sodium                       | 1194, 1195                   |
| Lentils                  | 41                                     | "  essential                   | 504                    | Quinine                    | 1391                               | "  peroxide of               | 64                           |
| Life belts               | 404                                    | "  medicinal                   | 502                    | Rasps                      | 651                                | Solder                       | 1105, 1121                   |
| Lighthouse               | 987                                    | "  scented                     | 1342                   | Railings, iron             | 1484                               | Soles                        | 10                           |
| Lime, carbonate of       | 334                                    | Outments                       | 677                    | Rails, railway and tramway | 996                                | Sonp                         | 135                          |
| "  hydrated              | 331                                    | Oxygraphs                      | 1266                   | Rakes                      | 853                                | Sowing and reaping machines  | 13                           |
| "  permanganate of       | 642                                    | Oxomargarine                   | 1266                   | Rams, hydraulic            | 130                                | Spangles                     | 968, 1111                    |
| Lipin                    | 1154, 1455                             | "  olive oil                   | 3, 4                   | Rape oil                   | 111                                | Spatulas                     | 736                          |
| "  coarse                | 1610                                   | "  Olives                      | 75                     | Razors                     | 1028                               | Spectacles                   | 1133, 1111                   |
| Lindments                | 619                                    | Onions                         | 53                     | Resapig machines           | 131                                | Spiritacels                  | 90                           |
| Lined oil                | 2                                      | Ophium                         | 635                    | Red lead                   | 199                                | Spirits, concentrated        | 219, 226                     |
| Litharge                 | 620                                    | "  medical instruments         | 287, 741               | Reboilers                  | 798, 1103, 1104, 1128              | Sponges, rubber              | 687                          |
| Lobsters                 | 29                                     | Orchella                       | 1024                   | Reins                      | 482, 1453, 1679                    | "  natural                   | 686                          |
| Locks and keys           | 970, 1074, 1075                        | Ores                           | 1024                   | Rennet                     | 55                                 | Spoons                       | 435, 1184-1185               |
| Locomotives              | 850                                    | "  unworked                    | 1100, 1140, 1154       | Retorts                    | 285, 286, 313                      | "  and cups, invalids        | 724                          |
| Logwood, extract of      | 591                                    | Organs                         | 534                    | Revolvers                  | 172                                | Sprinklers                   | 852, 995                     |
| Looking glasses          | 253-267                                | Ornamentations for clothing    | 1605                   | Ribbons                    | 1380, 1623, 1728-1730              | Spurs                        | 934                          |
| Lotions, scented         | 1553                                   | Orthopaedic apparatus          | 693                    | Rice                       | 32                                 | Stalks of plants, dried      | 675                          |
| Lustras                  | 705                                    | Oreates                        | 30                     | Rims for carts &c.         | 999                                | Stamps                       | 1322-1326                    |
| Macaroui                 | 72                                     | Oxygen generating apparatus    | 692                    | Rivets                     | 972, 1076                          | "  marking                   | 402                          |
| Machinery                | 125, 126                               | Oysters                        | 109                    | Roads                      | 1109                               | "  rubber                    | 1249                         |
| Machines                 | 122-124                                | Paillocks                      | 965                    | "  iron or steel           | 1048                               | Staroh                       | 61                           |
| "  cheque perforating    | 1258                                   | Paints                         | 204                    | Roots, medicinal           | 652                                | Stearic acid                 | 96                           |
| "  domestic              | 1017, 1018                             | Pain oil                       | 1617                   | Rope                       | 4488, 1513, 1636, 1638             | Stearine                     | 96                           |
| "  electrical            | 1259                                   | Paper                          | 1267-1269              | "  wire                    | 939                                | Steel and iron, and manufac. | 914-1048                     |
| "  numbering             | 1257                                   | "  aluminised                  | 1267                   | Rosaries                   | 262, 377, 421, 422, 879            | Steel wire                   | 928-929                      |
| "  wire sewing           | 1772                                   | "  bags                        | 1319                   | Rosin                      | 12, 158, 186                       | Stencils                     | 1752                         |
| Magic lanterns           | 1119                                   | "  blotting                    | 1293                   | Rubber solution            | 406                                | Stereoscopes                 | 733                          |
| Magnesia, carbonate of   | 325                                    | "  carbon                      | 1270                   | Rugs                       | 1370, 1509, 1531, 1607, 1720       | "  views for                 | 1787                         |
| "  salts of              | 621                                    | "  cigarette                   | 1287                   | Rulers                     | 1316, 1317                         | Stetoscopes                  | 733                          |
| Magnesium                | 1189                                   | "  fasteners                   | 1312                   | Runs                       | 227                                | Sticking plaster             | 585                          |
| Malt                     | 43                                     | "  hanging                     | 1275                   | Rupture apparatus          | 796                                | Stills                       | 1095                         |
| Milk extract             | 16                                     | "  photographic                | 153                    | Saccharine                 | 653                                | Stirrups                     | 486, 1086, 1120              |
| Manganese                | 1190                                   | "  writing                     | 1272, 1273             | Sack-cloth                 | 1511                               | Stockings                    | 1438, 1541, 1665             |
| "  oxide of              | 636                                    | "  weights                     | 1247-1301              | Sacks                      | 1468, 1192, 1526, 1694             | "  elastic                   | 1675                         |
| Mantillas                | 1575, 1576, 1716, 1717                 | Paradin                        | 37                     | Saddle blankets            | 1566                               | Stones                       | 356-261                      |
| Maps and charts          | 1255                                   | Parasitic                      | 1583                   | Saddle frames              | 885                                | "  precious                  | 356-261                      |
| Marble                   | 318, 342-353                           | Pastes, medicinal              | 1219                   | Saddles, accessories for   | 1056, 1057                         | Stoppers, cork               | 778                          |
| "  articles of           | 225                                    | Potash, metal cleaning         | 640                    | Saddles                    | 1057                               | "  rubber                    | 778                          |
| Marbles, glass           | 242                                    | Pottiles                       | 1354                   | Saibles                    | 487                                | Stoves                       | 120, 735, 974, 1121          |
| Marine glasses           | 1260, 1789                             | Pea-out oil                    | 1                      | Saffron                    | 975                                | Straps                       | 482, 1388                    |
| Masks                    | 1020                                   | Pens                           | 1143, 1152, 1308       | Sails                      | 51                                 | Straw                        | 1525                         |
| "  for fencing           | 865                                    | Pencil holders                 | 1313                   | Sail cloth                 | 69                                 | Stretchers                   | 963                          |
| Mats                     | 1059, 1060, 1115                       | "  sharpeners                  | 1217                   | Salt                       | 1701                               | Strings, musical instrument  | 1079                         |
| Matches, wax             | 95                                     | Pencils                        | 889, 1244              | Salts                      | 7801                               | Strips or bands              | 1601, 1764                   |
| "  wooden                | 96                                     | Pens                           | 1245                   | Sand                       | 654, 871                           | Strips                       | 384, 432, 438, 448           |
| Mats, rubber             | 380                                    | Penholders                     | 1143, 1152, 1306-1313  | Sandals                    | 1373, 1374, 1608, 1609             | Sugar                        | 31, 35                       |
| Meal                     | 63, 65                                 | Pens                           | 1503-1505              | Sandwich gum               | 194                                | "  candy                     | 544                          |
| Measures                 | 151                                    | Pepper                         | 54                     | Santonine                  | 656                                | Sulphate of aluminium        | 663                          |
| Measuring glasses        | 726                                    | Perambulators                  | 849                    | Satchels                   | 195                                | "  copper                    | 663                          |
| Meat                     | 16, 17                                 | Perennials                     | 1418                   | Sauces                     | 60                                 | "  iron                      | 665                          |
| "  extracts              | 14                                     | Perfumery                      | 1335                   | Saws, stone cutting        | 158                                | "  nickel                    | 667                          |
| Medals                   | 292, 396, 1023, 1099, 1126, 1153, 1191 | Perfumes                       | 1313                   | Scales                     | 135, 136, 702                      | "  soda                      | 668                          |
| Medicinal extracts       | 592                                    | Pessaries                      | 764                    | "  letter                  | 1209                               | "  zinc                      | 668                          |
| "  gases                 | 742                                    | Petroleum, crude               | 98                     | "  lever                   | 157                                | Sulphide of iron             | 671                          |
| "  wafers                | 780                                    | "  refined                     | 99                     | Scarfificators             | 729                                | "  sodium                    | 670                          |
| Medicine chests          | 705                                    | Pharmaceutical specialties     | 623                    | Scarves                    | 1306, 1367, 1584, 1603, 1604, 1718 | Sunac                        | 619                          |
| Morsehaum, articles of   | 324                                    | Phenacetone                    | 593                    | Scent extracts             | 1339                               | Sunbaths                     | 1673                         |
| Mercury, salts of        | 630                                    | Phosphorus                     | 597                    | Scissors                   | 1045                               | Surgical cases and boxes     | 734                          |
| "  metallc               | 629                                    | Photographic films             | 154                    | "  surgeons'               | 782                                | "  instruments               | 741, 1139                    |
| Merry-go-rounds          | 1770                                   | "  plates                      | 155                    | Screens                    | 877, 878                           | Suspensers                   | 1600, 1765                   |
| Metals, n.o.p.f.         | 1192                                   | Photographs                    | 1238                   | Sending wax                | 1243                               | Syringes, glass              | 279, 718-751                 |
| Mica                     | 192                                    | Pianos                         | 835                    | Semolima                   | 698                                | Syrups                       | 213                          |
| Microscopes              | 287, 757                               | Pickles                        | 58                     | Sesame oil                 | 4                                  | "  medicinal                 | 613                          |
| "  preparations          | 24                                     | Pictures                       | 1230, 1420, 1660, 1778 | Sewing machines            | 114                                | Sweats                       | 169                          |
| "  sterilizers           | 732                                    | Pillow cases                   | 1419, 1420, 1619, 1650 | Shapes, hat                | 1312                               | Table cloths                 | 1376, 1333                   |
| "  sugar                 | 545                                    | Pillows                        | 1612                   | Shavers                    | 913                                | "  covers                    | 1286, 1387, 1543, 1544       |
| Millboard                | 1217                                   | Pincers, medical               | 769                    | Shawls                     | 1366, 1367, 1441, 1538, 1579       | "  1011, 1620, 1621, 1726    |                              |
| Mineral oils             | 6                                      | Pins                           | 933, 1058              | Sheets                     | 1580, 1603, 1604, 1669, 1746       | "  knives                    | 130, 437, 449                |
| Mirrors for medical use  | 731                                    | Pipes                          | 300, 964, 1108, 1161   | Shavings                   | 913                                | "  liten                     | 1665                         |
| Monocles                 | 1133, 1146                             | "  tobacco                     | 309, 901               | Shawls                     | 913                                | "  mats                      | 1376                         |
| Monuments                | 341                                    | Pistols                        | 171, 172               | Shears                     | 979                                | Tables, surgical             | 963                          |
| Mortars                  | 241, 292                               | Pitch                          | 183, 185, 186          | Shedding                   | 752                                | Tale, powdered               | 370                          |
| "  of iron               | 720                                    | Plants, artificial             | 1792                   | Shells                     | 1166, 1467                         | Tanks                        | 1040, 1171                   |
| Mosses                   | 552                                    | "  live                        | 1764                   | Shell fish                 | 16, 17                             | Tapes                        | 1349, 1422                   |
|                          |  |                                |                        |                            |                                    | Tapestry                     | 1787, 1788                   |
|                          |  |                                |                        |                            |                                    | Tapioca                      | 72                           |

COLOMBIA.

TARIFF.]

|                                   | Nos.                   |                                    | Nos.            |                                | Nos.       |                                 | Nos.                              |
|-----------------------------------|------------------------|------------------------------------|-----------------|--------------------------------|------------|---------------------------------|-----------------------------------|
| Tools, agricultural and mining .. | 890, 1097              | Toothpicks ..                      | 112, 119        | Vaseline ..                    | 680, 681   | Wheat ..                        | 47                                |
| " .. 185, 186, 326, 535, 536      |                        | Tortoise-shell ..                  | 425             | " .. metal ..                  | 871        | " ..                            | 66                                |
| " .. 1535, 1560, 1724             |                        | Tow ..                             | 1522, 1645      | Vegetable charcoal ..          | 561        | Wharves ..                      | 854                               |
| " .. of metal ..                  | 1781                   | Towels ..                          | 715, 1483       | Vegetables, fresh or dried ..  | 43         | Whetstones ..                   | 356                               |
| Tea ..                            | 792                    | Tugs 281, 282, 305, 306, 397, 398, | 1124, 1165      | .. preserved ..                | 44         | Whips ..                        | 491, 491                          |
| Telephone apparatus ..            | 287                    | Towns ..                           | 1014            | Vehicles, motor ..             | 1739       | Whisky ..                       | 221                               |
| Telephones ..                     | 1800                   | Transformers ..                    | 796             | Velvet ..                      | 1470       | White lead ..                   | 176                               |
| Pent ..                           | 708                    | Traps, rat &c. ..                  | 912, 1046       | Velveten ..                    | 799        | " powder ..                     | 814                               |
| Cesting boxes ..                  | 780                    | Trays ..                           | 947-950         | Ventilator fans ..             | 722        | Wick ..                         | 1436, 1437                        |
| Thermocauteries ..                | 781                    | Trinkets 292, 396, 425, 1144, 1145 | 947-950         | Vermicelli ..                  | 799        | Winches ..                      | 870                               |
| Thermometers ..                   | 990, 1080, 1118        | Trunks ..                          | 473, 574        | Vetches ..                     | 238, 239   | Window blinds ..                | 228-233                           |
| Thinblanks ..                     | 1427, 1655, 1657, 1734 | Tubes ..                           | 300, 1047, 1172 | Vinegar ..                     | 49         | Wines ..                        | 235, 683                          |
| Thread ..                         | 674                    | " rubber ..                        | 869             | Viols ..                       | 173, 174   | " medicinal ..                  | 928-931                           |
| Garnet ..                         | 1210, 1211             | Types ..                           | 1172            | Wads ..                        | 1265       | Wire ..                         | 1106                              |
| Rickets ..                        | 1161                   | Typewriter ribbons ..              | 1225            | Wafers ..                      | 846        | " netting, copper ..            | 1041                              |
| Files ..                          | 297, 330               | Typewriters ..                     | 1256            | Wagons ..                      | 848        | " iron ..                       | 797                               |
| " flooring ..                     | 329                    | Tyres, iron ..                     | 1015            | " railway ..                   | 846        | Wires, metal ..                 | 891-896                           |
| " glazed ..                       | 346                    | " rubber ..                        | 399, 851        | Waist-bands ..                 | 1390, 1546 | Wood ..                         | 1536                              |
| " marble ..                       | 250                    | Umbrella covers ..                 | 1419, 1561      | Waist-belts ..                 | 1624, 1731 | Woollen waste ..                | 1748                              |
| " paving and roofing ..           | 314                    | Frames ..                          | 88-866          | Walking sticks ..              | 873        | Wraps ..                        | 1450, 1603, 1604, 1748            |
| " roofing ..                      | 892                    | Umbrellas 1445, 1582, 1673, 1750   | 1541            | Watches ..                     | 1793-1795  | Wreaths ..                      | 1777                              |
| Timber ..                         | 675                    | Underests ..                       | 763, 1011       | Waterclosets ..                | 1011       | Writing material a. o. p. f. .. | 1340                              |
| Tinctures, medicinal ..           | 1009, 1010             | Urinals ..                         | 678             | Waters, distilled ..           | 527        | X-ray apparatus ..              | 697                               |
| Tinplate ..                       | 1472-1480              | Vaccine ..                         | 679             | Waxes, mineral ..              | 528        | Yarns ..                        | 1424-1426, 1623, 1765, 1655, 1656 |
| Tissues of cotton ..              | 1701-1711              | Vanilla ..                         | 181             | Wax ..                         | 98-92      | Yeast ..                        | 678                               |
| " of linen ..                     | 1757-1762              | Varnishes ..                       | 181             | Weaving apparel ..             | 1456-1461  | Zinc, chloride of ..            | 53                                |
| " for roofs ..                    | 1595-1599              |                                    |                 | Weaving and spinning frames .. | 160        | " permanganate of ..            | 642                               |
| " of silk ..                      | 1766-1768              |                                    |                 | Weighing machines ..           | 136-158    | " white ..                      | 184                               |
| " of wool ..                      |                        |                                    |                 | Whole oil ..                   | 1          |                                 |                                   |
| Tobacco and manufcs. of 1766-1768 |                        |                                    |                 | Whalebone ..                   | 447        |                                 |                                   |

## MONEY, WEIGHTS AND MEASURES.

The monetary unit is the gold dollar.

For weights and measures the metrical system has been adopted.

COLOMBIAN LAW, DATED THE 6TH DECEMBER, 1913 (LAW NO. 117 OF 1913), ESTABLISHING A NEW CUSTOMS TARIFF FOR COLOMBIA.

The Congress of Colombia decrees:

ARTICLE 1.—Foreign merchandise entering Colombian territory with the object of being consumed in the country will be subjected to import duties in accordance with the subjoined Tariff:

| duties in accordance with the subjoined Tariff: |  | Rates of<br>Duty.      |
|---|--|------------------------|
| Nos.  | Articles.  | Pesos et<br>Per Kilog. |
| GROUP 1.—OILS AND FATS.                         |  |                        |
|   | Cod liver oil.—See "Medicines and Drugs."  | 0 04                   |
| 1   | Whale oil.....   | 0 04                   |
|   | Cod oil.—See "Articles for use in Illumination."   | 0 05                   |
| 2   | Lined oil.....   | 0 10                   |
| 3   | Olive oil (for candle use).....  | 0 10                   |
|   | Cotton-seed oil and coconut oil.....   | 0 10                   |
| 4   | Olive oil, impure, for industrial uses (in foots), palm oil,<br><i>palmiste</i> , sesame oil, colza oil, rape oil, pea-nut oil, in<br>barrels, drums, and other large receptacles..... | 0 05                   |
| 5   | Foot oil.....  | 0 08                   |
|   | Medicinal and essential oils.—See "Medicines and Drugs."   |                        |
| 6   | Mineral oils, but neither medicinal nor included under<br>"Articles for use in Illumination".....  | 0 02                   |
| 7   | Oils, greases and fats for lubricating machinery.....  | 0 05                   |
|   | Perfumed oils or oils for toilet purposes.—See "Fumigery."   |                        |
| 8   | Pearl oil for industrial use.....  | 0 10                   |
| 9   | Red oil or resin.....  | 0 02                   |
| 10  | Oil not mentioned.....   | 0 25                   |
| 11  | Oil of turpentine.....   | 0 10                   |
|   | Medicinal fats.—See "Medicines and Drugs."   |                        |
| 12  | Common rosin, colophony or pine rosin.....   | 0 01                   |
| 13  | Pyridine.....  | 0 25                   |
| 14  | Unrefined tallow, not manufactured.....  | 0 01                   |
| 15  | Refined tallow.....  | 0 02                   |
|   | Yaseline.—See "Medicines and Drugs."   |                        |

GROUP 2.—COMESTIBLES AND CONDIMENTS.

Animal Produce.

|    |  |   |    |
|----|--|---|----|
| 16 | Meat, shell-fish and fish preserved in oil or sauce                      | 0 | 17 |
| 17 | Meat, shell-fish and fish not prepared, smoked, in brine, &c., and dried | 0 | 18 |
| 18 | Meat extracts  | 0 | 05 |
| 19 | Birds' eggs  | 0 | 17 |
| 20 | Fish roe and fish otteries, not specified                                | 0 | 17 |
| 21 | Fish roe and otteries, gelatine in any form, prepared or not prepared    | 0 | 17 |
| 22 | Ham  | 0 | 17 |
|    | <i>Bulfarra</i> , sausages and similar comestibles                       | 0 | 03 |
| 23 | Condensed milk, liquid or solid  | 0 | 06 |
| 24 | Milk made up into preparations   | 0 | 08 |
| 25 | Lard   | 0 | 08 |
| 26 | Lard, called "suet"  | 0 | 3  |
| 27 | Lard, and oleomargarine  | 0 | 17 |
| 28 | Honey  | 0 | 20 |
| 29 | Oysters and lobsters, alive  | 0 | 20 |
| 30 | Cheese   | 0 | 10 |
| 31 | Bacon  | 0 | 10 |

## Vegetables and Agricultural Produce.

|    |  |   |   |
|----|--|---|---|
| 32 | Rice.....  | 0 | 0 |
| 33 | Oats in the grain.....                                       | 0 | 0 |
| 34 | Sugar, muscovado or centrifugal.....                         | 0 | 1 |
| 35 | Refined sugar.....   | 0 | 0 |
| 36 | Potatoes, sweet potatoes and other edible tubers.....        | 0 | 0 |
| 37 | Barley in the grain.....                                     | 0 | 0 |
| 38 | Malted barley or malt.....                                   | 0 | 0 |
| 39 | Pearl barley, or barley in any other form.....               | 0 | 0 |
| 40 | Cereals, not specified.....                                  | 0 | 0 |
| 41 | Beans, peas, vetches, lentils, chick-peas, not prepared..... | 0 | 1 |
| 42 | Mushrooms and truffles.....                                  | 0 | 0 |
| 43 | Fresh or dried vegetables.....                               | 0 | 1 |
| 44 | Vegetables and grain preserved in tins.....                  | 0 | 0 |
| 45 | Malt.....  | 0 | 2 |
| 46 | Malt extract.....  | 0 | 0 |
| 47 | Wheat.....   | 0 | 0 |

|                                | Nos.       |                                 | Nos.                   |
|--------------------------------|------------|---------------------------------|------------------------|
| Vaseline ..                    | 680, 681   | Wheat ..                        | 47                     |
| Vats ..                        | 871        | .. meal ..                      | 68                     |
| Vegetable charcoal ..          | 361        | Whirrels ..                     | 854                    |
| Vegetables, fresh or dried ..  | 44         | Whetstones ..                   | 356                    |
| .. preserved ..                | 44         | Whips ..                        | 491, 491               |
| Vehicles, motor ..             | 844        | Whisky ..                       | 221                    |
| Velvet ..                      | 172a       | White lead ..                   | 174                    |
| Velveteen ..                   | 1440       | .. powder ..                    | 814                    |
| Ventilator fans ..             | 799        | Wick ..                         | 1436, 1437             |
| Vermicelli ..                  | 75         | Wicks ..                        | 121                    |
| Vetehes ..                     | 41         | Window blinds ..                | 870                    |
| Vinegar ..                     | 238, 239   | Wines ..                        | 228-233                |
| Violins ..                     | 840        | .. medicinal ..                 | 235, 685               |
| Wads ..                        | 173, 174   | Wire ..                         | 928-931                |
| Wafers ..                      | 1265       | .. netting, copper ..           | 1106                   |
| Wagons ..                      | 846        | .. iron ..                      | 1041                   |
| .. railway ..                  | 848        | Wires, metal ..                 | 796                    |
| Wart-bands ..                  | 1390, 1546 | Wood ..                         | 891-896                |
| Wash-bets ..                   | 1624, 1731 | Woolen waste ..                 | 1536                   |
| Walking sticks ..              | 873        | Wraps ..                        | 1450, 1603, 1604, 1748 |
| Watches ..                     | 1795-1795  | Wreaths ..                      | 1777                   |
| Waterclosets ..                | 1011       | Writing material a. n. p. f. .. | 1340                   |
| Waters, distilled ..           | 527        | X-ray apparatus ..              | 697                    |
| .. mineral ..                  | 528        | Yarns ..                        | 1424-1426, 1623, 1765, |
| Wax ..                         | 89-92      | .. 1652, 1653                   |                        |
| Wearing apparel ..             | 1456-1461  | Yeast ..                        | 68                     |
| Weaving and spinning frames .. | 180        | Zinc, chloride of ..            | 573                    |
| Weighing machines ..           | 136-138    | .. permanganate of ..           | 642                    |
| Wheat oil ..                   | 1          | .. white ..                     | 184                    |
| Whelphons ..                   | 447        |                                 |                        |

| Nos. | Articles.   | Rates of Duty.<br>Per cent.<br>Per kilog. |
|------|---|---|
|      | Condiments and Spices.  |   |
| 48   | Crude capsicum and garlic   | 0 04                                      |
| 49   | Capers  | 0 15                                      |
| 50   | Aniseed   | 1 00                                      |
| 51   | Saffron   | 0 25                                      |
| 52   | Sinamon   | 0 04                                      |
| 53   | Unprepared onions   |   |
| 54   | Scented cloves, cumulus, pepper, and other spices not specified   | 0 15                                      |
| 55   | Rennet for use with milk  | 0 05                                      |
| 56   | Pickles   | 0 17                                      |
| 57   | Mustard in any form   | 0 20                                      |
| 58   | Mustard   | 0 20                                      |
| 59   | Powdered capsicum (cayenne pepper)  | 0 20                                      |
| 60   | Sauces of all kinds and essences for seasoning  | 0 17                                      |
|      | Meal, Flour, Confectionery and other Edible Products.   |   |
| 61   | Starch from whatever source   | 0 10                                      |
| 62   | Confectionery and dried sweets, raisins, fruit, olives, grapes, dates, &c.), all candied and crystallised fruits, &c. | 0 20                                      |
| 62a  | Chewing gum, flavoured with mint, poppin, orange, &c.   | 0 25                                      |
| 63   | Edible meal ( <i>fecula</i> ), not specified  | 0 08                                      |
| 64   | Biscuits  | 0 17                                      |
| 65   | Meal ( <i>harina</i> ) from oats, rice, barley, rye, maize, bananas and arrow-root.                                   | 0 07                                      |
| 66   | Wheat meal ( <i>harina</i> ).   | 0 08                                      |
| 67   | Lactic and other meal for feeding children or invalids, such as "lactogen," "phosphatine," "cerealose," &c.           | 0 07                                      |
| 68   | Meal in powder, paste and granulated  | 0 05                                      |
| 69   | Corn flour, sago and other flour of a similar nature  | 0 07                                      |
| 70   | Bone meal   | 0 01                                      |
| 71   | Cattle cake (crushed seeds)   | 0 30                                      |
| 72   | Food pastes (vermicelli, macaroni, &c.)   | 0 07                                      |
| 73   | Semolina and tapioca  | 0 17                                      |

|   | Fruit. |    |
|---|--------|----|
| 75 Olives.  | 0      | 10 |
| 76 Natural almonds, pecan-uts, pistachio-nuts, hazel-nuts, with or without shells.            | 0      | 16 |
| 77 Chestnuts.   | 0      | 16 |
| Cocoanuts.  | 0      | 10 |
| Walnuts, in the shell.  | 0      | 10 |
| Walnuts, shelled.   | 0      | 01 |
| 78 Fresh fruits preserved in their own juice, in syrup or in spirits, jellies and marmalades. | 0      | 17 |
| 80 Fruits dried naturally, not specified.   | 0      | 20 |
| Substances for infusion and for beverages.  |        |    |
| 81 Cocoa.   | 0      | 07 |
| 82 Coffee.  | 0      | 10 |
| 83 Coca.  | 0      | 60 |
| 84 Chocolate in cakes or as   | 0      | 20 |
| 85 Hops.  | 0      | 05 |
| 86 Substances not mentioned (not medicinal).  | 0      | 25 |
| 87 Tea.   | 0      | 60 |

GROUP 3.—ARTICLES FOR USE IN ILLUMINATION, AND FUELS.

|     |   |      |
|-----|---|------|
| 88  | Accessories (chimes, hurriers and asbestos wick) for oil, kerosene, petroleum, etc. lamps   | 0 15 |
| 89  | White wax, yellow wax or wax of the larvel, not manufactured  | 0 25 |
| 90  | Beeswax, virgin wax, black wax, etc.  | 0 25 |
| 91  | Vegetable waxes (Japan wax)   | 0 25 |
| 92  | Cerene or ceresin, not manufactured   | 0 02 |
| 93  | Synthetic, not manufactured   | 0 25 |
| 94  | Stearine and stearic acid   | 1 00 |
| 95  | Wax matches   | 0 60 |
| 96  | Wooden matches  | 0 02 |
|     | Materials and appliances for electric lighting. See "Electricity."  |      |
| 97  | Paraffin, not manufactured  | 0 02 |
| 98  | Crude petroleum and other mineral oils of greater density, not manufactured   | 0 02 |
| 98A | Crude petroleum in bulk, not for use as fuel in sea-going vessels, belongs to Colombian companies, and under regulation framed by the Government. | Fr   |



| GROUP 3.—ARTICLES FOR USE IN ILLUMINATION, AND FUELS.— <i>cont.</i> |   |   |
|---|---|---|
| Nos.  | Articles.   | Rates of Duty.<br>Per cent.<br>Per kilog. |
| 99  | Refined petroleum<br>Tallow. —See "Oils and Fats."    | 0 06                                      |
| 100   | Candles of white wax, yellow wax or wax of the laurel | 0 45                                      |
| 101   | Candles of spermaceti, stearine or paraffin, or mixed | 0 12                                      |
| 102   | Tallow candles  | 0 12                                      |
| <b>Fuel.</b>  |   |   |
| 105   | Benzine   | 0 03                                      |
| 104   | Coal and briquettes of coal                           | Free                                      |
| 106   | Gasoline, fuel oil                                    | 0 01                                      |

## GROUP 4.—ANIMALS.

|     |  |      |
|-----|--|------|
| 108 | Stuffed animals for embellishing hats and articles of clothing | 1 50 |
| 107 | Animals prepared for natural history collections, museums, &c. | 0 01 |
| 109 | Live animals   | Free |
| 108 | Silkworms' eggs and fertile eggs of fishes and birds           | Free |

## GROUP 5.—AGRICULTURE, MINING AND OTHER LARGE INDUSTRIES.

|     |   |      |
|-----|---|------|
| 110 | Ploughs, ploughshares and spare parts   | 0 01 |
| 111 | Hydraulic rams  | 0 01 |
| 112 | Saw-drills, hoes, mattocks, bars, crowbars, axes, hatchets, adzes, hammers, pruning knives, sickles, shovels, trowels, picks, stone hammers, pickaxes, <i>picores</i> , drills and spades   | 0 02 |
| 113 | Driving belts and cables of all kinds and of any material   | 0 01 |
| 114 | Pumps, monitors, turbines, crushing mills, crushers, tubing, and their accessories, having an inside diameter of 5 centimetres or more, and metal sheets for making the same  | 0 01 |
| 115 | Steel and iron driving shafts, brackets, bearings, shaft rests, cups, pulleys, gearing wheels and other materials for the transmission of power   | 0 01 |
| 116 | Evaporators, pans, cauldrons, and boilers of iron or of steel, exceeding 50 kilogs, each  | 0 01 |
| 117 | The same, of copper or other metal not mentioned, exceeding 50 kilogs, each   | 0 04 |
| 118 | Smiths' forges and anvils   | 0 01 |
| 119 | Tools, utensils and instruments for agriculture and mining, not expressly mentioned   | 0 05 |
| 120 | Furnaces, stoves, grates and iron stamper for the same, even though they may contain parts of copper  | 0 02 |
| 121 | Winches and motors, worked by animals   | 0 02 |
| 122 | Machines for destroying ants  | 0 01 |
| 123 | Agricultural machines and spare parts, such as are used in the cultivation of coffee, sugar cane, cotton, rubber, wheat, rice, textile fibres, &c., &c.   | 0 01 |
| 124 | Machines and their spare parts for the manufacture of earthenware, porcelain, glassware, glass, bricks, and tiles; machinery for spinning and weaving, for sawing, turning and working iron or wood; machinery for preparing petroleum or naphtha; machinery for making beer and alimentary pastes; for the manufacture of buttons; for working laguna-nuts and, generally, machines used in the large industries | 0 01 |
| 125 | Machinery and hydraulic outfits for irrigation, which exceed 500 kilogs, in weight  | 0 01 |
| 126 | Machinery and drills for boring artesian wells  | 0 01 |
| 127 | Fuses for mines.—See "Explosives and Inflammable Materials."  | 0 01 |
| 127 | Steam motors and their boilers  | 0 01 |
| 128 | Electric motors and dynamo  | 0 01 |
| 129 | Hydraulic motors, such as water-wheels, Petrol turbines, &c., gasoline, petrol, spirit motors and wind-mills  | 0 01 |
| 128 | Rammers for mining and other uses   | 0 01 |
| 129 | Presses of iron or wood, not specified  | 0 01 |
| 130 | Harrows and rakes   | 0 01 |
| 131 | Reaping and sowing machines and manure distributors   | 0 01 |

## GROUP 6.—ARTS AND CRAFTS—APPARATUS, MACHINES AND UTENSILS.

|     |  |      |
|-----|--|------|
| 132 | Apparatus and machines for arts and crafts, not specially mentioned  | 0 03 |
| 133 | Apparatus and machines for scientific work, not specially mentioned  | 0 05 |
| 134 | Apparatus and machines for photography and photo-engraving   | 0 20 |
| 135 | Scales and weights to weigh up to 100 grammes  | 0 20 |
| 136 | Scales and weighing machines with weights to weigh from 100 grammes up to 100 kilogs   | 0 15 |
| 137 | Weighing machines with weights to weigh from 100 kilogs up to 1000 kilogs  | 0 10 |
| 138 | Weighing machines with weights for loads exceeding 1,000 kilogs  | 0 05 |
| 139 | Driving dresses  | 0 02 |
| 140 | Belows up to 1 metro in width  | 0 20 |
| 141 | Belows exceeding 1 metro   | 0 10 |
| 142 | Tackle-blocks, winches, and pulleys.—See "Metals"  |      |
| 142 | Hand tools, utensils, and instruments of all kinds and of any material excepting fine metals (gold, silver and platinum), for arts and crafts, not mentioned, whether nickelled or not | 0 12 |
| 143 | Instruments and utensils used in physics, meteorology, mineralogy, and in chemical, physical-science, and similar laboratories   | 0 10 |
| 144 | Sewing machines and their accessories  | 0 01 |
| 145 | Machines for hair and beard cutting  | 1 00 |
| 146 | Machines for shaving, and their blades, even though imported separately  | 1 50 |
| 147 | Machines and apparatus for sericulture, apiculture, and aviculture   | 0 01 |
| 148 | Works for watches  | 2 00 |
| 149 | Machines and apparatus for household purposes, not mentioned   | 0 05 |
| 150 | Works for hanging and table clocks   | 0 50 |

| Nos. | Articles.   | Rates of Duty.<br>Pesos cts. |
|------|---|------------------------------|
| 151  | Measures of any material, excepting gold, silver, or platinum       | 0 20                         |
| 152  | Motors of all classes, and boilers                                  | 0 01                         |
| 153  | Photographic paper  | 0 10                         |
| 154  | Photographic films  | 0 10                         |
| 155  | Photographic plates ( <i>planchas y placas</i> )                    | 0 10                         |
| 156  | Flat-irons  | 0 05                         |
| 157  | Lever-scales  | 0 15                         |
| 158  | Stoneware saws  | 0 02                         |
| 159  | Dentists' chairs, &c., even though they contain nickel-plated parts | 0 05                         |
| 160  | Weaving and spinning frames   | 0 01                         |

## GROUP 7.—ARMS, ACCESSORIES AND AMMUNITION.

|     |   |       |
|-----|---|-------|
| 161 | Side-arms, single or double edged, and their blades, such as daggers  | 10 00 |
| 162 | Balls, round, buckshot and ammunition (without explosives or caps)  | 0 05  |
| 163 | Loaded cartridges for shot-guns   | 0 25  |
| 164 | Empty cartridges for shot-guns  | 0 25  |
| 165 | Loaded or empty cartridges for shooting-rango arms  | 1 25  |
| 166 | Loaded or empty cartridges for revolvers or other arms of which the importation is not prohibited, and conical bullets  | 0 40  |
| 167 | Nipple, cap, and primer, and their accessories, including the belts accompanying them   | 0 70  |
| 168 | Breech-loading or cartridge sporting guns and accessories   | 1 50  |
| 169 | Fencing foils, swords for theatrical use, and their blades  | 0 60  |
| 170 | Gaps for sporting guns  | 0 70  |
| 171 | Air pistols and carbines  | 1 25  |
| 172 | Revolvers and pistols not specially mentioned   | 1 00  |
| 173 | Wads of felt, tow, &c.  | 0 20  |
| 174 | Cardboard wads  | 0 03  |
| 175 | The importation of the following is prohibited:<br>Gatling guns, cannons and other pieces of artillery, and ammunition for the same; arms of precision (carbines, rifles, &c.) and their ammunition; canes, whips, umbrellas, &c., with rapers or daggers hidden from view, and swords not as well as their blades; bullets and shot with explosives, bludgeons, knuckledusters and the like. |       |

## GROUP 8.—VARNISHES, COLOURS AND INKS.

|     |   |      |
|-----|---|------|
| 176 | White lead, or carbonate of lead  | 0 05 |
| 177 | Natural or artificial alizarine   | 0 05 |
| 178 | Aniline   | 0 03 |
| 179 | Indigo blue   | 0 08 |
| 180 | Annatto and vegetable dyes not mentioned  | 0 08 |
| 180 | Prussian and ultramarine blue   | 0 05 |
| 181 | Varnishes not mentioned   | 0 10 |
| 182 | Blacking and polishing cream for manufactured leather   | 0 17 |
| 183 | Pitch for roofing purposes  | 0 05 |
| 184 | Zinc white  | 0 05 |
| 185 | Hard tar, pitch and rosin   | 0 02 |
| 186 | Liquid tar, pitch and rosin   | 0 03 |
| 187 | Bronze (colour), bronze powder  | 0 20 |
| 188 | Carmine   | 0 20 |
| 189 | Cobalt, its oxides and salts.—See "Drugs and Medicines."  | 0 20 |
| 190 | Cochineal and animal dyes, not specified  | 0 20 |
| 190 | Colours prepared with oil or in paste   | 0 10 |
| 191 | Crude or powdered colours not mentioned, such as those called chrome green, chrome yellow, &c., which assimilate oil or are oil colours | 0 10 |
| 192 | Enamel with silicate base, to be applied cold   | 0 20 |
| 193 | Enamel for stoneware  | 0 05 |
| 194 | Sandara gum   | 0 10 |
| 195 | Grease for unmanufactured leather, such as those called "gras," "cremolite" and the like  | 0 05 |
| 196 | Lacquer   | 0 10 |
| 197 | Dye-wood in chips, shavings (log-wood, &c.)   | 0 01 |
| 198 | Dye-wood (solid or liquid extract form)   | 0 12 |
| 199 | Red lead (minium)   | 0 05 |
| 200 | Lamp black  | 0 10 |
| 201 | Ochres and earths in powder or crystallised, and colours which do not assimilate oil or are hardening colours                           | 0 05 |
| 202 | Orcella   | 0 08 |
| 203 | Red oxide of iron   | 0 03 |
| 204 | Ordinary paints, like those called "Japane," "favourite," "sapolin" or even if they are glossy or imitate enamel                        | 0 10 |
| 205 | Printing inks   | 0 01 |
| 206 | Inks for lithography  | 0 01 |
| 206 | Liquid ink of any colour  | 0 05 |
| 207 | Ink in powder or paste  | 0 20 |
| 208 | Ink in ribbons, pads or plugs for machines, and in foils and rolls  | 0 20 |
| 208 | Indelible ink for marking clothing  | 0 30 |

## GROUP 9.—BEVERAGES, SPIRITS, WINES AND OTHER LIQUIDS

| Beverages.   |   |            |
|--|---|------------|
| Medicinal mineral waters.—See "Drugs and Medicines." |   |            |
| 209  | Beers   | 0 06       |
| 210  | Condensed beer, liquid or solid   | Prohibited |
| 211  | Ginger ales   | 0 10       |
| 212  | Kola  | 0 05       |
| 213  | Syrups, lemonades, <i>gomas</i> and the like, not medicinal               | 0 15       |
| 214  | Brewers' yeast  | 0 03       |
| 215  | Barley wort and other fermented material for making beer                  | 0 03       |
| 216  | Cider and similar fermented beverages                                     | 0 15       |
| 217  | Fruit juice   | 0 10       |
| Spirits.   |   |            |
| 218  | Absolute alcohol  | 0 80       |
| 219  | Distilled spirits ( <i>aguardiente</i> )                                  | 1 00       |
| 220  | Anethol and essence of anis   | Prohibited |
| 221  | Brandy or cognac and whisky   | 1 00       |
| 222  | Creams and all kinds of <i>pousses-cafes</i>                              | 1 00       |
| 223  | Concentrated spirits or extracts for the manufacture of spirits and wines | Prohibited |

TARIFF.]

| Nos.   | Articles.  | Rates of Duty.<br>Pesos cts.<br>Per kilog. | Nos.   | Articles.   | Rates of Duty.<br>Pesos cts.<br>Per kilog. |
|--|--|--|--|---|--|
| 224  | Gin .....  | 1 00                                       | 272  | The same flasks, with silver vessel .....   |  |
| 225  | Bitters, bitter ingredients and the like (with the exception of absinthe, the importation of which is prohibited) .....  | 0 50                                       | 273  | Empty flasks encased in straw, for keeping liquids, even if containing a vessel of metal not dutiable at a higher rate than nickel .....  | 0 25                                       |
| 226  | Diluted spirits not mentioned .....  | 1 00                                       | 274  | The same, with silver vessel .....  | 1 00                                       |
| 227  | Rau .....  | 1 00                                       | 275  | Empty glass flasks or receptacles, with leather covering, for keeping their contents at the same temperature (thermos), even if having a vessel of metal not dutiable at a higher rate than nickel .....  | 0 20                                       |
| Wines.   |  |  | 276  | The same, with silver vessel .....  | 1 00                                       |
| 228  | Red and white wines containing not more than 15 centesimal degrees of alcohol, in pipes, barrels, stone jars, or demijohns, carboys or ordinary bottles .....  | 0 06                                       | 277  | Gas-producing siphons of glass, of glass and metal, for aerated beverages .....   | 0 17                                       |
| 229  | Red and white wines in the above mentioned vessels, containing more than 15 but not exceeding 22 centesimal degrees of alcohol .....   | 0 10                                       | 278  | Gradients for extinguishing fires .....   | 0 01                                       |
| 230  | San Raphael wine, "Bagnols" and the like, pure .....   | 0 10                                       | 279  | Glass syringes, with or without parts of other material or common metal .....   | 0 15                                       |
| 231  | Full bodied white wines, which do not contain more than 22 centesimal degrees of alcohol, such as those called port, muscatel, Maquis, sherry, Malvoisie, byrrh, vermouth, &c., in pipes, barrels, stone jars, demijohns, carboys or ordinary bottles .....  | 0 10                                       | 280  | Brooches and medals which are not set in gold, silver or platinum .....   | 0 75                                       |
| 232  | Sparkling red wines which do not contain more than 22 degrees of alcohol, in receptacles specified in No. 231 .....  | 0 20                                       | 281  | Toys and dolls with ornaments of cloth, or dressed .....  | 1 20                                       |
| 233  | Sparkling white and yellow, which do not contain more than 22 degrees of alcohol, in the receptacles specified in No. 231 .....  | 0 30                                       | 282  | Toys and dolls, not dressed .....   | 0 40                                       |
| 234  | Champagnes .....   | 0 80                                       | 283  | Lamps for burning methylated spirit, petroleum, &c., or for candles .....   | 0 15                                       |
| 235  | Co-ao-tine medicinal wines .....   | 0 25                                       | Photographic plates.—See "Arts and Crafts."                              |   |  |
| 236  | The importation of the following .....   |  | 284  | Glass powders .....   | 0 01                                       |
| Wines containing more than 22 centesimal degrees of alcohol, not substances so specified in this Tariff which are intended for the same purpose. |  |  | 285  | Retorts, phials, globes, bulbs, gauges, test tubes, siphons and tubes, puncturing tubes, stirring rods, dishes, and other chemical utensils, not graduated to scale, and not specially mentioned .....  | 0 01                                       |
| Other Liquids.   |  |  | 286  | The same, graduated to scale .....  | 0 15                                       |
| 237  | Alcoholic liquids, not distilled, and not specified in any other section of the Tariff .....   | 0 25                                       | 287  | Telescopes, microscopes, theodolites and other optical instruments used in astronomy, medicine, engineering, &c. .....  | 0 05                                       |
| 238  | Prepared table vinegar, in any receptacle .....  | 0 10                                       | 288  | Lamp glasses .....  | 0 15                                       |
| 239  | Concentrated vinegar or essence of vinegar .....   | 0 30                                       | 289  | Glass and crystal for field and similar glasses, and for clocks and watches .....   | 0 70                                       |
| GROUP IV.—CRYSTAL AND GLASS, POTTERY, PORCELAIN, EARTHENWARE, &c.  |  |  | 290  | Beveridge, engraved or ornamented flat glass and crystal, as used in receptacles for ink or beer .....  | 0 15                                       |
| Crystal and Glass.   |  |  | 291  | Unengraved flat glass, smooth or corrugated, transparent or opaque .....  | 0 05                                       |
| 240  | Beads .....  | 0 75                                       | Porcelain, Faience and Earthenware.                                      |   |  |
| Insulators for electric lighting.—See "Electricity."   |  |  | Insulators and cups for electric wires and batteries.—See "Electricity." |   |  |
| 241  | Mortars and mortars .....  | 0 15                                       | 292  | Trinkets and medals with setting or mounting other than gold, silver or platinum .....  | 0 75                                       |
| 242  | Marine or field glasses (in the form of telescopes) .....  | 0 70                                       | 293  | Mosaics and mosaics .....   | 0 08                                       |
| 243  | Glasses, goggles and lenses, including those with a long handle (quizzing glasses), with frames or mounted, not specially mentioned .....  | 1 40                                       | 294  | Manufactured earthenware articles, not specified .....  | 0 08                                       |
| 244  | The same, with mounting of silver or gilt metal .....  | 2 00                                       | 295  | Manufactured articles of faience, not specified .....   | 0 15                                       |
| 245  | The same, with gold or platinum mounting .....   | 4 00                                       | 296  | Porcelain articles, not specified .....   | 0 01                                       |
| 246  | The same, with ordinary metal mounting .....   | 0 70                                       | 297  | Flooring tiles ( <i>balustras</i> ) .....   | 0 01                                       |
| 247  | Mountings or frames alone or loose will be dutiable as glasses, goggles and lenses, according to the metal or substances of which they are made .....  | 0 75                                       | 298  | Empty bottles, jars and flasks of earthenware, such as are used as receptacles for ink or beer .....  | 0 20                                       |
| 248  | Oban tellers, even if containing metal parts .....   | 0 20                                       | 299  | Buttons, even with parts of common metal .....  | 0 01                                       |
| 249  | Crystal or glass wares not specially mentioned .....   | 0 05                                       | 300  | Pipes, gutters and tubes .....  | 0 10                                       |
| 250  | Paving and roofing tiles .....   | 0 05                                       | 301  | Receptacles of any shape, not mentioned .....   | 0 20                                       |
| 251  | Bianco-mars for fire use and theatres, skeletons, or leather covered, with bone, celluloid or metal frame, whether or not they are nickelled, painted or enamelled, even if provided with a long handle, with or without case .....  | 1 40                                       | 302  | Statues and flower stands (of biscuit-ware, pottery, &c.) .....   | 0 01                                       |
| 252  | The same, with tortoise-shell, ivory or mother-of-pearl mounting, with or without case .....   | 2 00                                       | 303  | Filters .....   | 0 05                                       |
| 253  | The same, with silver or gold mounting .....   | 3 00                                       | 304  | Cloth pans, with their requisite accessories .....  | 1 20                                       |
| 254  | Glasses known as pris matice .....   | 2 50                                       | 305  | Toys and dolls ornamented with cloth material and dressed .....   | 0 10                                       |
| 255  | Glass marbles for children .....   | 0 15                                       | 306  | Toys and dolls, neither ornamented with cloth material nor dressed .....  | 0 10                                       |
| 256  | Common glass bottles, empty, such as are used for wine, kola, aerated beverages, &c. .....   | 0 01                                       | 307  | Stoops, flower stands, statuettes, busts, figures, and other articles, of faience, majolica, porcelain, ironstone or "talavera" .....   | 0 20                                       |
| 257  | Pickling jars, sugar basins, lavender, fish globes, pin cases, trays, glass shades, biscuit jars, <i>camisas de mano</i> , salting dishes, cream jugs, centre pieces, flower pots, urns, cups, ash trays, sweet jars, spittoon, salad bowls, cruet stands, fruit dishes, decanters, egg cups, ice cream cups, water jugs, soup dishes, basins, jewellery cases, flower stands, bottle cases, butter dishes, diluting pipes or saucers, lantern shades, candle holders, paper holders, punch bowls, prisms, wash bowls, oil-bricks, stoppers, cheese knives, watch stands, salt bowls, freezers, card cases, tumblers (with or without handles), night commodes, and other articles similar to the foregoing, of engraved, printed, stamped, or decorated glass or crystal without metal encasing ornaments ..... | 0 15                                       | 308  | The same articles, of majolica, porcelain, faience, ironstone or "talavera," mounted in metal other than gold, silver or platinum .....   | 0 30                                       |
| 258  | The same, ornamented or set with metal .....   | 0 25                                       | 309  | Pipes for tobacco, opium, &c. .....   | 1 00                                       |
| 259  | The same, with electro-plate or silver setting .....   | 0 40                                       | 310  | Plates, dishes and saucers, cups, bowls, jugs, basins, night commodes with or without handles, shaving dishes, soap dishes, tea-kettles, tea-pots, milk jugs, sugar bowls, butter dishes, pickling jars, salt cellars, biscuit jars, cruet stands, soup tureens, vegetable dishes, sauce dishes, asparagus dishes, finger bowls, porringers, fruit dishes, ice-cream jugs, punch bowls, cheese dishes, cups for invalids, iron-cream bowls, salvers, and other articles similar to these, of faience, majolica, ironstone or "talavera" ..... | 0 08                                       |
| 260  | The same, with gold and platinum setting .....   | 0 05                                       | 311  | The same articles, of white or ornamented porcelain .....   | 0 15                                       |
| 261  | Buttons, even though consisting partly of common metal .....   | 0 20                                       | 312  | The same articles, of majolica, porcelain, faience, ironstone or "talavera," with mountings of metal other than gold, silver or platinum .....  | 0 20                                       |
| 262  | Rearies, even if consisting partly of common metal .....   | 0 05                                       | 313  | Retorts, crucibles, bulbs, tubes and other articles used exclusively in chemistry, of ironstone, porcelain, faience or earthenware .....  | 0 01                                       |
| 263  | Empty demijohns or carboys .....   | 0 15                                       | 314  | Roofing tiles ( <i>tejas</i> ) .....  | 0 01                                       |
| 264  | Receptacles not mentioned .....  | 0 01                                       | 315  | Earthenware pipes .....   | 0 01                                       |
| 265  | Looking-glasses with frame or handle of tortoise-shell, coral, ivory or mother-of-pearl .....  | 1 00                                       | 316  | Note.—Any of the above-mentioned articles of faience, majolica, ironstone or "talavera," porcelain, if mounted in gold, silver or platinum, will pay 10% <i>ad val.</i> .....   | 0 05                                       |
| 266  | Looking-glasses with or without frame, up to 25 centimetres of reflecting surface .....  | 0 17                                       | Stone, Sand and Clay.  |   |  |
| 267  | Looking-glasses with or without frame, exceeding 25 centimetres of reflecting surface .....  | 0 35                                       | 317  | Table services of earthenware .....   |  |
| 268  | Flats, flasks of glass or crystal, bevelled or cut, embellished or not, but with metal ornaments or settings other than gold, silver or platinum .....   | 0 25                                       | 318  | Alabaster and marble, not worked .....  | 0 02                                       |
| 269  | Common flasks and cellars with or without stamp for engraved marks, designs, lettering, or labels, adapted for glass stoppers, whether imported with such stoppers or without .....  | 0 15                                       | 319  | Amianthus and asbestos, not worked .....  | 0 01                                       |
| 270  | The same flasks or cellars, adapted for cork or india-rubber stoppers .....  | 0 03                                       | 320  | The same, worked into articles and cloths .....   | 0 10                                       |
| 271  | Empty flasks of glass, encased in leather, for keeping liquids, even if containing a vessel of metal which is dutiable at a lower rate than silver .....   | 0 50                                       | 321  | Sand, moulding sand, potters' clay, loam and chalk in their natural state .....   | Free                                       |
|  |  |  | 322  | Manufactured articles of alabaster or marble, not specified .....   | 10% <i>ad val.</i>                         |
|  |  |  | 323  | Manufactured articles of meerschaum or amber .....  | 1 50                                       |
|  |  |  | 324  | Manufactured articles of lava .....   | 1 20                                       |
|  |  |  | 325  | Manufactured articles of lava .....   | 0 01                                       |
|  |  |  | 326  | A-phalt, tar or <i>asme</i> , for paving .....  | 0 60                                       |
|  |  |  | 327  | Jet, not worked .....   | 1 70                                       |
|  |  |  | 328  | Jet, in any other form .....  | 0 02                                       |
|  |  |  | 329  | Glazed tiles ( <i>balustras</i> ) of baked clay .....   | 0 01                                       |
|  |  |  | 330  | Flooring tiles ( <i>balustras</i> ) of baked clay .....   | Free                                       |
|  |  |  | 331  | Hydraulic lime and Roman cement .....   |  |

GROUP 10.—CRYSTAL AND GLASS, POTTERY, PORCELAIN, FAITHEN-  
WALLS, &c.—continued.

| No. | Articles.  | Rates of Duty.<br>Percent.<br>Per kilog. |
|-----|--|--|
| 352 | China clay.  | 0 01                                     |
| 353 | Carbonate of baryta.   | 0 01                                     |
| 354 | Carbonate of strontia.   | 0 01                                     |
| 355 | Carbonate of magnesia.   | 0 01                                     |
| 356 | Carbonate of lime or Spanish whiting.  | 0 01                                     |
| 357 | Ceramics, fire kilns and muzzles of clay, firebricks, and graphitic.   | 0 01                                     |
| 358 | Emery.   | 0 03                                     |
| 359 | Fluor spar (fluoride of calcium).  | 0 05                                     |
| 360 | Flint paper.   | 0 01                                     |
| 361 | Filters of nature or art.  | 0 01                                     |
| 362 | Coal and coke.—See "Articles for use in illumination, and Fuels."  | 0 01                                     |
| 363 | Bricks not mentioned.  | 0 01                                     |
| 364 | Metal-sounding bricks.   | 0 01                                     |
| 365 | Marble, alabaster and Jasper in slates not intended for churches, public buildings, squares or parks, and which do not weigh more than 10 kilograms. | 0 10                                     |
| 366 | The same, when the weight of the slates exceeds 10 kilograms.  | 0 10                                     |
| 367 | Marble, alabaster and Jasper, in monuments for the embellishment of public places.   | Free                                     |
| 368 | Marble, alabaster and Jasper for monuments, together with accessories.   | 0 03                                     |
| 369 | Marble tiles and bricks.   | 0 03                                     |
| 370 | Marble, alabaster and Jasper in the form of objects of art, not specified, when weighing not more than 10 kilograms.                                 | 0 10                                     |
| 371 | The same, when the weight exceeds 10 kilograms.  | 0 10                                     |
| 372 | Marble slabs, not polished.  | 0 02                                     |
| 373 | Marble in powder.  | 0 01                                     |
| 374 | Polished marble or alabaster slabs (dormstones, covers for tables and dressing-tables, &c.).   | 0 10                                     |
| 375 | Mica in sheets.  | 0 10                                     |
| 376 | Mosses for use in building.  | 0 02                                     |
| 377 | Mosses (objects of art).   | 0 25                                     |
| 378 | Specimens of mineral earth and stone in the rough or partially cut.  | Free                                     |
| 379 | Whetstones.  | 0 05                                     |
| 380 | Flint stones, and those not specified.   | 0 10                                     |
| 381 | Fine but not precious stones used in brooches and trinkets, such as opals, malachite, onyx, goldstone, lapis-lazuli, &c., unmounted.                 | 10 00                                    |
| 382 | The same, not in brooches or trinkets, but in such objects as jewel cases, &c.   | 2 00                                     |
| 383 | Mineral stones in the rough.   | Free                                     |
| 384 | Stone for filters.   | 0 01                                     |
| 385 | Millstones.  | 0 01                                     |
| 386 | Lithographic stones.   | 0 05                                     |
| 387 | Pumice and lava stone in the rough.  | 0 01                                     |
| 388 | Precious stones (diamonds, emeralds, rubies, sapphires, garnets and topazes).  | 10 % ad val.                             |
| 389 | Imitations of precious stones and pearls (crystals, paste, &c.).   | 0 10                                     |
| 390 | Slate slabs for furniture, including those for billiard-tables.  | 0 10                                     |
| 391 | Roofing slates.  | 0 10                                     |
| 392 | Writing slates and crayons.—See "Paper and Cardboard."   | 0 02                                     |
| 393 | Graphite (plumbago).   | 0 01                                     |
| 394 | Powdered talc and "cerise" stone or refractory earth.  | 0 01                                     |
| 395 | Infusorial or trip li earth, rotten-stone or refractory earth.   | 0 01                                     |
| 396 | Chalk in cakes for billiard-cues.  | 0 10                                     |
| 397 | Powdered chalk.  | 0 01                                     |
| 398 | Chalk for blackboards.—See "Paper and Cardboard."  | 0 05                                     |
| 399 | Gypsum in the form of stucco-work.   | 0 01                                     |
| 400 | Powdered gypsum.   | 0 10                                     |
| 401 | Manufactured gypsum.   | 0 10                                     |

GROUP 11.—INDIA-RUBBER, CELLULOSE, GUTTA PERCHA, TAGA-NUT  
AND IMITATIONS.

|     |   |      |
|-----|---|------|
| 397 | Beads and rosaries.   | 1 00 |
| 398 | Fans with silk or feathers or other materials, unmanufactured.  | 1 50 |
| 399 | Albums.—See "Writing and School Materials."   | 3 00 |
| 400 | Rubber floor-cloth.   | 0 35 |
| 401 | Mats of rubber.   | 0 35 |
| 402 | Rings, washers, joints, collars, stops, or stop-pieces, and other accessories for machines, motor vehicles, and bicycles, and the unmanufactured material for manufacturing these articles. | 0 20 |
| 403 | Rings for fastening parcels and cigarette packets.  | 0 20 |
| 404 | Manufactured articles of india-rubber not mentioned.  | 1 00 |
| 405 | Manufactured articles of celluloid or of gutta-percha, or imitations, not mentioned.  | 1 00 |
| 406 | Manufactured pharmaceutical articles.—See "Drugs and Medicines."  | 1 00 |
| 407 | Manufactured articles and manufactures of taga-nut, not mentioned.  | 1 00 |
| 408 | Buttons, covered.—See the materials of which the covering is composed.  | 1 50 |
| 409 | Buttons of india rubber, celluloid, gutta-percha, not covered.  | 0 70 |
| 410 | Stems of taga-nut and imitations thereof, with eye-holes.   | 1 00 |
| 411 | Footwear (apparel).   | 1 30 |
| 412 | Rubber in the rough, purified or not purified.  | 0 20 |
| 413 | Vulcanized rubber for mounting artificial teeth.  | 1 30 |
| 414 | Driving straps or bits.   | 0 01 |
| 415 | Knives, forks, utensils and instruments, with handles of rubber, celluloid, or gutta-percha.  | 0 60 |
| 416 | Socks or thumb tests.—See "Drugs and Medicines."  | 0 30 |
| 417 | Gutta-percha not manufactured.  | 0 30 |
| 418 | Core for catapult or slings (rubber for discharging missiles).  | 0 20 |
| 419 | Trunks and suitcases.   | 2 00 |
| 420 | Trunks (traveling bags, dolls, &c.), not covered or dressed.  | 0 60 |
| 421 | The same, covered or dressed.   | 1 50 |
| 422 | Tires either cut or in sections for cutting.  | 0 02 |

| Nos. | Articles.  | Rates of Duty.<br>Percent.<br>Per kilog. |
|------|--|--|
| 400  | Hose-pipes.  | 0 01                                     |
| 401  | Horns and pen-knives with handles of celluloid, gutta-percha or india-rubber.—See "Steel, Iron, and Manufactures thereof."   | 1 00                                     |
| 402  | Combs and braid-combs.   | 0 50                                     |
| 403  | Elastic slides for footwear, even if containing silk.  | 1 00                                     |
| 404  | Articles of clothing made from unmanufactured rubber cloth.  | 0 10                                     |
| 405  | Life-belts.  | 1 50                                     |
| 406  | Marking stamps.  | 0 25                                     |
| 407  | Rubber solution.   | 0 35                                     |
| 408  | Soles and heels for boots and shoes.   | 0 50                                     |
| 409  | Plugs and stoppers for receptacles.  | 0 50                                     |
| 410  | Rubber carpets.  | 0 50                                     |
| 411  | Rubber cloth for flooring.   | 0 01                                     |
| 412  | Tiles and cloth for roofing and for boats.   | 0 01                                     |
| 413  | Materials for flooring and boats will not be considered as such when weighing less than 2 kilograms, per superficial square metre.   | 0 30                                     |
| 414  | Thick rubber cotton cloth, suitable for riding trousers.   | 1 10                                     |
| 415  | Thin rubber cotton cloth, suitable for travelling coats and articles of clothing.  | 1 50                                     |
| 416  | Unmanufactured woolen cloth.   | 0 35                                     |
| 417  | Unmanufactured cloth (rubber in sheets for surgical and dental uses, &c.).   | 0 05                                     |
| 418  | Tubes and pipes.   | 0 05                                     |
| 419  | GROUP 12.—SHELL, TORTOISE-SHELL, CORAL, HORN, BONE, IVORY, AND OTHER ANIMAL PRODUCTS, AND IMITATIONS THEREOF.  |  |
| 420  | Shells, tortoise-shell and Coral.  | 3 00                                     |
| 421  | Fans, even if containing feathers and silk decorations.  | 1 50                                     |
| 422  | Manufactured articles not specially mentioned, and their imitations.   | 1 20                                     |
| 423  | Buttons, with eye-holes.   | 2 00                                     |
| 424  | Studs for collars, shirt fronts, and cuffs.  | 1 35                                     |
| 425  | Rosaries held together with iron, copper, &c.  | 2 00                                     |
| 426  | Rosaries held together with silver or gold.  | 0 50                                     |
| 427  | Tortoise-shell, coral, and mother-of-pearl in the rough.   | 1 50                                     |
| 428  | Knives, forks, utensils and instruments, with handles of tortoise-shell or mother-of-pearl and their imitations.   | 3 00                                     |
| 429  | Trinkets (jewelry).  | 3 00                                     |
| 430  | Razors and pen-knives, with handles of tortoise-shell or mother-of-pearl.—See "Steel, Iron, &c."   | 3 00                                     |
| 431  | Combs and braid-combs.   | 3 00                                     |
| 432  | Fans of bone, with silk, feathers, and inlaid with fine metal.   | 1 50                                     |
| 433  | Fans of bone, not specified.   | 3 00                                     |
| 434  | Fans and pipes of ivory.   | 0 60                                     |
| 435  | Bone articles not mentioned.   | 2 00                                     |
| 436  | Buttons and studs of bone.   | 0 40                                     |
| 437  | Buttons and studs of ivory.  | 2 00                                     |
| 438  | Cupids.  | 0 01                                     |
| 439  | Spoons and forks of ivory.   | 1 80                                     |
| 440  | Table knives, forks and other utensils with handles of ivory, not specified.   | 1 80                                     |
| 441  | Table knives, forks, utensils and instruments, with handles of bone, not specified.  | 0 60                                     |
| 442  | Bone and bone-meal.  | Free                                     |
| 443  | Raw bones or bone-meal.  | Free                                     |
| 444  | Ivory, unworked.   | 0 50                                     |
| 445  | Razors and pen-knives with bone handles.—See "Steel, Iron, &c."  | 3 00                                     |
| 446  | Razors and pen-knives with ivory handles.—See "Steel, Iron, &c."   | 3 00                                     |
| 447  | Combs and braid-combs of bone.   | 0 40                                     |
| 448  | Combs and braid-combs of ivory.  | 3 00                                     |
| 449  | Whalebone and Horn.  | 3 00                                     |
| 450  | Fans, with silk, feathers, and inlaid with fine metal.   | 1 50                                     |
| 451  | Fans, not specified.   | 0 60                                     |
| 452  | Manufactured articles not specially mentioned.   | 0 30                                     |
| 453  | Whalebones, not manufactured.  | 0 40                                     |
| 454  | Buttons and studs of horn.   | 0 40                                     |
| 455  | Table knives, forks, utensils and instruments, with handles of bone of horn.   | 0 60                                     |
| 456  | Razors and pen-knives with handles of horn.—See "Steel, Iron, &c."   | 3 00                                     |
| 457  | Combs and braid-combs of horn.   | 0 60                                     |
| 458  | Ribs (variegated) of whalebone.  | 0 80                                     |
| 459  | Manufactured articles of horns, not specified.   | 3 00                                     |
| 460  | Toothpicks.  | 1 50                                     |
| 461  | Fine feathers (ostrich, heron, &c.), for ornamental use.   | 3 00                                     |
| 462  | Common feathers such as poultry feathers, dyed or undyed.  | 1 50                                     |
| 463  | Feathers and down, for pillows.  | 2 00                                     |
| 464  | Feather dusters.   | 0 20                                     |
| 465  | Ready-made clothing (mantles, bonnets, hats, &c.).   | 3 00                                     |
| 466  | GROUP 13.—HIDES AND SKINS, AND ARTICLES MANUFACTURED THEREFROM.  |  |
| 467  | Hides and Skins.   |  |
| 468  | Tanned leather, box calf, black or coloured, of pig, horse, &c.; or cured leather, sole-leather, and generally speaking all thick leather for foot-wear and saddlery, not specified.   | 1 10                                     |
| 469  | Thin leather, not unmanufactured, such as those called "glacé," Russian leather, kid, calfskin, and similar leather, and generally speaking, thin leather from goat, sheep, skins, &c. | 0 15                                     |
| 470  | Patent leather.  | 0 15                                     |
| 471  | Skins of rabbits, horses, otters, ermine, vicuña, shales, foxes, and the like, tanned, but not manufactured.   | 1 50                                     |
| 472  | Skins of rabbits, horses, otters, ermine, vicuña, shales, foxes, and the like, not tanned, intended for industrial uses.   | 0 50                                     |
| 473  | Long-haired skins for coats, such as cat skins, lion skins.  | 1 50                                     |
| 474  | Skins, prepared or not, for rugs, &c. (bear skins, tiger skins, lion skins, &c.).  | 2 00                                     |



## (10)

| No.  | Articles.   | Rates of Duty.<br>Pesos cts.<br>Per Kilog. | Nos. | Articles.   | Rates of Duty.<br>Pesos cts.<br>Per Kilog. |
|--|---|--|------|---|--|
| 56   | Accessories for machines (washers, &c.)   | 0 20                                       | 545  | Milk sugar or lactose, and glucose.   | 0 25                                       |
| 57   | Ornamental leather articles of all kinds, for clothing  | 2 00                                       | 546  | Flower of sulphur, sulphur in rolls or sublimated or precipitated.  | 0 03                                       |
| 58   | Riding apparatenes, including stirrup-leathers, girths, straps, cruppers, cruppers for pack-saddles, &c.  | 1 00                                       | 547  | Medicinal balsams, natural or prepared, not patented, such as copaiba balsam, tranqui balsam, Foravente balsam, &c.   | 0 25                                       |
| 59   | Harness, and spare parts, excepting horse-collars, &c.  | 1 00                                       | 548  | Barium and its salts  | 0 25                                       |
| 60   | Manufactures of leather, not specially mentioned  | 1 50                                       | 549  | Bay rum.  | 0 25                                       |
| 70   | Manufactures of leather, not specially mentioned  | 1 50                                       | 550  | Barytes.  | 0 25                                       |
| 71   | Straps for harness, horse-collars, &c.  | 0 50                                       | 551  | Bicarbonate of soda or of potash  | 0 03                                       |
| 72   | Bands or straps for the inside of boots.  | 0 50                                       | 552  | Bichromate of potash.   | 0 01                                       |
| 73   | Travelling trunks and portmanteaux  | 0 01                                       | 553  | Bisulphide and sulphide of carbon   | 0 01                                       |
| 74   | Driving belts or straps, in one piece, and made ready for use   | 1 50                                       | 554  | Borax (borate of soda)  | 0 01                                       |
| 75   | Footwear not specified in any other part of this Tariff   | 1 35                                       | 555  | Bromine and its salts; bromides and hydrobromates not specified in any other part of this Tariff  | 0 25                                       |
| 76   | Footwear for ladies, up to No. 32   | 1 35                                       | 556  | Cyanamide of lime or nitrogenized lime  | 0 01                                       |
| 77   | Footwear for children, up to No. 32   | 1 35                                       | 557  | Empty capsules for medicines.   | 0 25                                       |
| 78   | Footwear for men; boots, half-boots, and shoes  | 1 35                                       | 558  | Bone charcoal   | 0 03                                       |
| 79   | Wallets, cigar and cigarette cases and purses.  | 2 50                                       | 559  | Carbonate of ammonia  | 0 15                                       |
| 80   | Collars for cart and carriage harness   | 2 00                                       | 560  | Carbonates and sulphocarbonates of soda, potash and of barytes  | 0 01                                       |
| 81   | Furs or skins, and muffs of skin  | 1 00                                       | 561  | Vegetable charcoal in any form  | 0 03                                       |
| 82   | Straps and reins  | 1 50                                       | 562  | Carbide of calcium  | 0 06                                       |
| 83   | Leather cut for boots, shoes, and slippers  | 1 50                                       | 563  | Carbamom  | 0 25                                       |
| 84   | Catgut  | 1 50                                       | 564  | Castoreum   | 0 10                                       |
| 85   | Slippers, not specified   | 1 50                                       | 565  | Sabulilla   | 0 01                                       |
| 86   | Stirrups  | 1 60                                       | 566  | Ashes of alkalis, not specified   | 0 01                                       |
| 87   | English saddles (galapagos), and saddles  | 4 00                                       | 567  | Alkaline cyanides of potassium, sodium, &c.   | 0 01                                       |
| 88   | Gloves, including sparring gloves   | 2 00                                       | 568  | Cyanide of silver and chloride of gold  | 0 20                                       |
| 89   | Letter carriers, including those of carriages   | 1 60                                       | 569  | Medicinal cigarettes  | 0 25                                       |
| 90   | Whips with handles of wood, bone, horn, leather, composition and the like, or of metal which is neither silvered nor gilt   | 1 50                                       | 570  | Chlorate of potash, in powder or lumps  | 0 03                                       |
| 91   | Whips, with handles of ivory, mother-of-pearl, tortoise-shell, or of gilt or silvered metal   | 2 00                                       | 571  | Hydrochlorates, phosphates, nitrophosphates, and sulphates of ammonia, of potassium, sodium, or other resin or in the form of specific liquid or solid products               | 0 25                                       |
| 92   | Hose pipes  | 1 60                                       | 572  | The same products as above, crude or unrefined, for industrial or agricultural use  | 0 01                                       |
| 93   | Manufactured skins in forms not specified   | 1 60                                       | 573  | Chloride of zinc  | 0 01                                       |
| 94   | Leggings  | 2 00                                       | 574  | Liquid chlorine   | 0 01                                       |
| 95   | Satchels  | 2 00                                       | 575  | Disinfecting chlorides: hypochlorite of soda, chlorite of lime, &c.   | 0 02                                       |
| 96   | Ready-made clothing of leather (vests, trousers of buckskin, &c.)   | 2 00                                       | 576  | Cobalt, and salts thereof   | 0 25                                       |
| 97   | Hats, caps, &c.   | 2 00                                       | 577  | Collodion   | 0 05                                       |
| GROUP 14.—DRUGS, MEDICINES, CHEMICAL AND INDUSTRIAL PRODUCTS, MATERIALS FOR CHEMICAL, PHYSICAL, OPTICAL, BACTERIOLOGICAL AND PHARMACEUTICAL USES, SURGICAL AND SCIENTIFIC INSTRUMENTS. |   |  |      |   |  |
| Drugs, Medicines, Chemical and Industrial Products.  |   |  |      |   |  |
| 498  | Natural fertilisers, such as guano and nitrate of potash, and chemical fertilisers, such as superphosphates of lime and potash, and other fertilisers used in manuring the soil, providing their composition and use are stated in the bill, and similar invoices       | Free                                       | 578  | Creosol, creosol, cresol, cresolium, MacDougal  | 0 01                                       |
| 499  | Antiseptic oil  | 0 10                                       | 579  | Creoline, creosol, cresol, cresolium, and the like  | 0 01                                       |
| 500  | Cod-liver oil, liquid, in capsules or in emulsion   | 0 01                                       | 580  | Chromion and its salts, not specified   | 0 25                                       |
| 501  | Chaulmugra oil, liquid, in capsules   | 0 25                                       | 581  | Quassia bark, twigs or chips  | 0 05                                       |
| 502  | Almond oil, castor oil, walnut oil, not specified, such as oils of eucalyptus, eucalyptus, myrtle, netissa, cinnamon, ginger, pepper, nutmeg and other similar oils   | 0 25                                       | 582  | Bacteriological raising substances (cultivos)   | 0 05                                       |
| 503  | Natural or synthetic essential oils: aleli, baudeana, champak, carnation, geranium, heliot op, jasmine, lily, neroli, patchouli, rose, seringa, flag-flags, violet and other oils, used for making perfumes   | 5 00                                       | 583  | Disinfectants   | 0 05                                       |
| 504  | Acetate of soda   | 0 01                                       | 584  | Drugs, medicines, chemicals, and industrial products, not specified in any other part of this Tariff  | 0 25                                       |
| 505  | Acetate and other salts of soda, not specified  | 0 03                                       | 585  | Specific liquid or solid products   | 0 25                                       |
| 506  | Acetic acid   | 0 03                                       | 586  | Wax cloth for plasters  | 0 25                                       |
| 507  | Arsenic acid (white arsenic)  | 0 03                                       | 587  | Artificial sponges of rubber, alone or lined with cloth   | 0 06                                       |
| 508  | Boric acid  | 0 03                                       | 588  | Natural sponges   | 0 25                                       |
| 509  | Butyric acid  | 0 03                                       | 589  | Stroin and its salts  | 0 25                                       |
| 510  | Carbonic acid, liquid or solid  | 0 01                                       | 590  | Ethers in general   | 0 01                                       |
| 511  | Hydrochloric or muriatic acid   | 0 03                                       | 591  | Extract of log-wood or of fustic  | 0 01                                       |
| 512  | Chromic acid  | 0 03                                       | 592  | Medicinal extracts, solid, soft or fluid, of any class  | 0 25                                       |
| 513  | Chromic (phenic) acid   | 0 03                                       | 593  | Phenacetone   | 0 01                                       |
| 514  | Carbonic (phenic) acid  | 0 03                                       | 594  | Phenate of soda, liquid   | 0 01                                       |
| 515  | Hydrofluoric acid   | 0 03                                       | 595  | Dried flowers   | 0 01                                       |
| 516  | Formic acid   | 0 03                                       | 596  | Formol, formalin, formaldehyde, formalin, and formalin  | 0 01                                       |
| 517  | Lactic acid   | 0 03                                       | 597  | Wax cloth for plasters  | 0 25                                       |
| 518  | Nitric acid   | 0 05                                       | 598  | Gambia  | 0 01                                       |
| 519  | Oleic acid, commercial  | 0 03                                       | 599  | Gum arabic and Senegal gum  | 0 25                                       |
| 520  | Oleic acid, refined   | 0 03                                       | 600  | Gum tragacod (for tissues)  | 0 01                                       |
|  | Citric acid and tartaric acids  | 0 25                                       | 601  | Gums and resins, not specified  | 0 25                                       |
| 521  | Picric acid   | 0 05                                       | 602  | Glycerine   | 1 00                                       |
| 522  | Pyrologeneous acid  | 0 01                                       | 603  | Homoeopathic pills.   | 0 25                                       |
| 523  | Sulphuric acid  | 0 03                                       | 604  | Glycerine and its salts   | 0 25                                       |
| 524  | Sulphurous acid, liquid or solid  | 0 25                                       | 605  | Medicinal fats, not specified   | 0 01                                       |
| 525  | Acids not specified   | 0 03                                       | 606  | Hydrosulphite of soda   | 0 01                                       |
| 526  | Oxygenised water.   | 0 25                                       | 607  | Reduced iron filings, and salts thereof, neither specified nor included in any other part of this Tariff  | 0 01                                       |
| 527  | Distilled waters, non-alcoholic, with or without scent.   | 0 02                                       | 608  | Hydro-sulphite of soda  | 0 01                                       |
| 528  | Natural mineral waters, such as Vichy, Contrexeville, &c.   | 0 01                                       | 609  | Hy, sulphite of soda  | 0 01                                       |
| 529  | Liquid air.   | 0 01                                       | 610  | Dried leaves  | 0 01                                       |
| 530  | Alkaloids: aconitine and its salts, nuxvomine and its salts, atropine and its salts, morphine and its salts, strychnine and its salts, digitaline, and other alkaloids not specified, in a natural state or in the form of discs or solutions for hypodermic injections | 1 00                                       | 610a | Simlac  | 0 01                                       |
| 531  | Medicinal alcoholates, not specified  | 0 25                                       | 611  | Incense   | 0 01                                       |
| 532  | Alcoholates without perfume   | 0 25                                       | 612  | Medicinal injections, secret products, vaccine virus, and   | 0 01                                       |
| 533  | M. thyle or wood alcohol  | 1 00                                       | 613  | Medicinal soaps, not scented nor patented, such as borax, sulphur, litholic, carbolic, anidol soaps, and the like.  | 0 01                                       |
| 534  | Musk  | 0 25                                       | 614  | The same medicinal soaps, scented but not patented, provided that each bar or disk is accompanied by a certificate showing the origin of the perfume used.                    | 0 01                                       |
| 535  | Prepared fat, not specified   | 0 03                                       | 615  | Medicinal soap, scented and patented, such as Renter, Cuticura, Peers, &c.  | 0 01                                       |
| 536  | Liquid fat from animal or wood  | 0 02                                       | 616  | Medicinal syrups, not patented  | 0 01                                       |
| 537  | Alum and chrome alum  | 0 01                                       | 617  | Kalmie  | 0 01                                       |
| 538  | Ammonia in any condition  | 0 01                                       | 618  | Concentrated lyes   | 0 01                                       |
| 539  | Sulphuric anhydride   | 0 01                                       | 619  | Medicinal tinctures, not patented nor made from secret formulae.  | 0 01                                       |
| 540  | Antimony (sulphide or regulus of antimony).   | 0 25                                       | 620  | Lithargy  | 0 01                                       |
| 541  | Antipyrine  | 0 03                                       | 621  | Magnesia and its salts, not specified   | 0 01                                       |
| 542  | Methyle arsenic   | 0 25                                       | 622  | Medicines in compressed form and in tablets, pastilles, granules, bon bons, pearls, capsules, and the like, not specified.  | 0 01                                       |
| 543  | Saccharin   | 0 25                                       | 623  | Medicines in compressed form and in tablets, pastilles, granules, bon bons, pearls, capsules, and the like, not specified.  | 0 01                                       |
| 544  | Sugar candy   | 0 25                                       | 624  | For the purpose of the application of the Tariff, by unit remedy or medicinal or pharmaceutical speciality, is understood all official pharmaceutical preparations, ready for | 0 01                                       |

## GROUP 14.—DRUGS, MEDICINES, &amp;c.—continued.

| No. | Articles  | Rates of Duty.<br>Pesos cts.<br>Per kilog. | No. | Articles   | • Rates of Duty.<br>Pesos cts.<br>Per kilog. |
|-----|---|--|-----|--|--|
|     | use, the right of preparing which the manufacturer has reserved to himself by means of a trade mark or patent.  |  | 670 | Sulpholein (Turkey red oil).....   | 0 02   |
|     | The following, for example, are included in this class:   |  | 671 | Sulphite of iron.....  | 0 02   |
|     | Deschamps' hemoglobin syrup, Myly sandal wood.  |  | 672 | Sulphite of sodium.....  | 0 01   |
|     | Paraf-Javal solution of iodoform, h. st. Doctor.  |  | 673 | Dried stalks of plants.....  | 0 25   |
|     | Monsatte pills, Astier kola, ureo kola, strontium,  |  | 674 | Thymol.....  | 0 01   |
|     | and other preparations the ingredients of composition of which are notified by the manufacturers, an in box of which accompanies each flask, box, or package containing the remedy.   |  | 675 | Medicinal tinctures.....   | 0 25   |
| 625 | Secret medicines or remedies, for pharmaceutical specialties, of which the composition formula has been registered and patented in the Republic, such as Doctor Urrechea's aniline pills, Garcia Medina pills, and Salas Nieto emulsion.....  | 1 00                                       | 676 | Cressile ointment.....   | 0 01   |
| 626 | The same drugs, not registered nor patented.....  | 2 00                                       | 677 | Uintments, ointments, patent nur secret.....   | 0 01   |
|     | The following, for example, are included in this class:   |  | 678 | Vaccine for human beings or for cattle.....  | Proce.                                       |
|     | Window's syrup, Ross' pills, Foster's pills, Richard's pills, Bristol pills, Reuter's pills, Carter's pills, Sejourne's pills, obstetric pills, Holloway's pills, Jayne's pills, Lovett's pills, Tutt's pills, With Tut's pills, Willi uns' pills, St. Jacob's electric oil, Barry's alleviator, Jayne's alterant, sulphurous bitter, bromoquine, Kolazoo, Collis Brownie chlorodyne, Hingro's asthma, Blau's embrocation, Mother Heigel's syrup, Reuter's syrup, panola, pain-killer, aconitine pectoral, Eno's fruit salts, hepatic salt, Holloway's ointment, Fumestock vermifuge, and other secret remedies of a like nature. |  | 679 | Vanilla (fruit).....   | 0 99   |
| 627 | New products, the composition of which is known, are not considered patent or secret remedies or medicines when their chemical names (which may be difficult to pronounce and to remember) are replaced by more popular names, such as antipyrine, argentine or phenoxene, arginine, airo, dermatol, aniolol, h. tol, iodipine, licetol, lysol, adrelinine, tical, veronal, &c. &c., which will pay, unless particularly specified.....   | 0 25                                       | 680 | Common vaseline, kerdine and the like.....   | 0 30   |
| 628 | Neither are the following to be regarded as patent or secret remedies or medicines—those pharmaceutical preparations which, although bearing the name of their inventor, may be prepared without legal restriction and have entered into the general commerce of drugs and medicines, provided they are not contained in any special packing material, as for example, pills made according to Bianchini's, Vallet's and Blot or melted pills, Ricard's pills, Meglin's pills, Anderson's Scotch pills, and other pharmaceutical preparations of such composition as is not restricted by law, which will pay.....                | 0 10                                       | 681 | Leather poison.....  | 0 30   |
| 629 | Metallic mercury or quiver-silver.....  | 0 01                                       | 682 | Medicinal wines not mentioned and not patent, in any kind of receptacle.....   | 0 25   |
| 630 | Mercury (salts and preparations of).....  | 0 25                                       | 683 | Iodoform.....  | 0 25   |
| 631 | Naphthol, alpha and beta.....   | 0 01                                       | 684 | Iodol.....   | 0 25   |
| 632 | Nitrate of silver, crystallized or melted.....  | 0 01                                       | 685 | Metallic iodine.....   | 0 25   |
| 633 | Nitrates of sodium and of potash, refined or not.....   | 0 25                                       |     | Articles used in Chemistry, Physics, Optics, Bacteriology, and Pharmacy<br>Surgical and Scientific Instruments.  |  |
| 634 | Methylal nals and l gall-nuts.....  | 0 25                                       | 687 | Needles for hypodermic syringes.....   | 0 25   |
| 635 | Medicinal opium.....  | 2 50                                       | 688 | Needles for medical or surgical sutures, of any kind.....  | 0 25   |
| 636 | Oil of camomile.....  | 0 01                                       | 689 | Testing stils, up to 5 litres capacity.....  | 0 25   |
| 637 | Oil of clove.....   | 0 25                                       | 690 | Melinated cotton, of any kind.....   | 0 10   |
| 638 | Oxide and salts of uranium.....   | 0 25                                       | 691 | Rings or comforters, of any class.....   | 0 10   |
| 639 | Fumigating papers such as Armenia paper, Asia paper, &c.....  | 0 10                                       | 692 | Oxygen generating apparatus, of any kind.....  | 0 25   |
| 640 | Pastes and powders for cleaning metal.....  | 0 10                                       | 693 | Orthopaedic apparatus, of any kind.....  | 0 25   |
| 641 | Perborate of soda.....  | 0 02                                       | 694 | Apparatus for preserving liquids for any length of time at their original temperature, now called "Thermos".....   | 0 20   |
| 642 | Permanganate of lime, soda, potash, zinc, and other similar salts.....  | 0 03                                       | 695 | Apparatus for injecting artificial serum.....  | 0 25   |
| 643 | Peroxide of sodium.....   | 0 03                                       | 696 | Apparatus for the wholesale manufacture of aerated water.....  | 0 05   |
| 644 | Persulphates of Hmo. soda, and potash.....  | 0 03                                       | 697 | X-ray apparatus.....   | 0 25   |
| 645 | Silver in medicinal preparations not mentioned.....   | 0 25                                       | 698 | Seltzogene apparatus.....  | 0 25   |
| 646 | Medicinal powders from leaves, roots, barks, or from any other source, simple or compound.....  | 0 02                                       | 699 | Arometers, spirit-gauges, stryp-gauges, salt-gauges, urine testers, milk testers, and other instruments for ascertaining densities.....  | 0 15   |
| 647 | Caustic potash.....   | 0 02                                       | 700 | Air pumps of any kind and material.....  | 0 25   |
| 648 | Chemical products for industrial use, not specially mentioned, provided they are imported in quantities exceeding 100 kilogs. in each invoice.....  | 0 10                                       | 701 | Autoclaves.....  | 0 25   |
| 649 | Protochloride of tin.....   | 0 25                                       | 702 | Druggists' scales and balances, with weights.....  | 0 20   |
| 650 | Cinchona bark or cinchona powder.....   | 0 02                                       | 703 | Barometers, hypsometers, anemometers, and other instruments for meteorological observations.....   | 0 05   |
| 651 | Quinine pure or in salts, either in its natural state, in pills, capsules, compressed tablets, or in any other form.....  | 0 01                                       | 704 | Surgical knives (dissectors) of any kind and material.....   | 0 25   |
| 652 | Dried medicinal roots in a natural state, in powder or in chips.....  | 0 25                                       | 705 | Medicine chests.....   | 0 25   |
| 653 | Saccharine.....   | 0 25                                       | 706 | Rupture apparatus of any kind and material, not specially mentioned.....   | 0 25   |
| 654 | Salts of soda and of potash, not mentioned.....   | 0 03                                       | 707 | Braxers and stokers of proof clay.....   | 0 05   |
| 655 | Salts for the preparation of mineral waters: Viechy, Carlsbad, &c.....  | 0 25                                       | 708 | Cardboard boxes for wrapping up medicines. — See "Cardboard, &c.".....   | 0 25   |
| 656 | Santonine.....  | 0 25                                       | 709 | Testing boxes for mineralogy.....  | 0 01   |
| 657 | Medicinal seeds and berries, not mentioned.....   | 0 25                                       | 710 | Small boxes made from chips, wood, tin, and cardboard, for wrapping up medicine.....   | 0 06   |
| 658 | Neutral allies.....   | 0 05                                       | 711 | Cork of bone, rubber, and glass, for syringes.....   | 0 25   |
| 659 | Gul uia bark.....   | 0 01                                       | 712 | Rubber capsules for bottles.....   | 0 25   |
| 660 | Gul uia bark.....   | 0 01                                       | 713 | Enamelled iron capsules.....   | 0 15   |
| 661 | Substitute for medicinal use, not specially mentioned.....  | 0 25                                       | 714 | Paper capsules for corking flasks and bottles, printed or without printing.....  | 0 15   |
| 662 | Bact-riologically cultivated serum for disinfecting, cure of contagious disease, such as antiphthieric serum, antiseptic serum, anti-dysentoeic serum, antityphic serum.....  | 0 01                                       | 715 | Lead capsules for corking bottles.....   | 0 05   |
|     | Preparations called "serums," produced from a chemical source (such as antiseptic serum, marine serum, &c.) are not included in this heading, but will be dutiable according to the class to which they belong.....   |  | 716 | Porcelain capsules.....  | 0 01   |
| 663 | Sulphate of aluminium.....  | 0 05                                       | 717 | Paste gauze and apparatus for narcosis.....  | 0 25   |
| 664 | Sulphate of copper.....   | 0 04                                       | 718 | Rubber tissue for surgical uses or for invalids, of ice and hot water receptacles, abdominal blisks, feeding bottles, rupture trusses, urinals, balls or pumps, in tubes, less than 5 millimeters in diameter, nasal tubes, and in general, rubber tissue in any form for medical use..... | 0 25   |
| 665 | Sulphate of iron.....   | 0 01                                       | 719 | Teething collars of any kind.....  | 0 25   |
| 666 | Sulphate of zinc.....   | 0 01                                       | 720 | Small glass or rubber vessels, respiration apparatus.....  | 0 25   |
| 667 | Sulphate of nickel.....   | 0 03                                       | 721 | Eye baths of glass.....  | 0 15   |
| 668 | Sulphate of soda.....   | 0 03                                       | 722 | Ear trumpets.....  | 0 25   |
| 669 | Sulphites or hyposulphites of soda, potash or lime.....   | 0 02                                       | 723 | Pails of glass or of any other substance for disinfecting surgical instruments.....  | 0 15   |
|     |   |  | 724 | Shoes and slippers, of any substance, for feeding invalids.....  | 0 10   |
|     |   |  | 725 | Measuring glasses.....   | 0 15   |
|     |   |  | 726 | Suckers and feeding bottles.....   | 0 25   |
|     |   |  | 727 | Metal funnels.....   | 0 15   |
|     |   |  | 728 | Glass funnels.....   | 0 15   |
|     |   |  | 729 | Servicitors.....   | 0 25   |
|     |   |  | 730 | Spectacles.....  | 0 10   |
|     |   |  | 731 | Porcelain, larynx, and dental mirrors, and other mirrors for medical uses.....   | 0 25   |
|     |   |  | 732 | Milk sterilizers.....  | 0 25   |
|     |   |  | 733 | Stethoscopes.....  | 0 25   |
|     |   |  | 734 | Surgical cases and boxes for the same.....   | 0 25   |
|     |   |  | 735 | Stoves for bacteriological laboratories.....   | 0 05   |
|     |   |  | 736 | Absorbent belts of any kind or material, not specially mentioned.....  | 0 25   |
|     |   |  | 737 | Horsehair belts for friction.....  | 0 25   |
|     |   |  | 738 | Filters of cloth (de genero), of any class.....  | 0 25   |
|     |   |  | 739 | Filters of paper.....  | 0 05   |
|     |   |  | 740 | Filters, Pasteur model.....  | 0 01   |
|     |   |  | 741 | Forepans.....  | 0 25   |
|     |   |  | 742 | Medicinal tubes of any kind.....   | 0 25   |
|     |   |  | 743 | Rubber gloves for surgical and anatomical, or for industrial uses.....   | 0 25   |
|     |   |  | 744 | Surgical, optical, chemical and bacteriological instruments of any kind or material, not mentioned in this Tariff.....   | 0 10   |
|     |   |  | 745 | Instruments for veterinary uses, not specified in this Tariff.....   | 0 25   |
|     |   |  | 746 | Sprinklers (Zodiacs or iron fountains, enameled).....  | 0 15   |
|     |   |  | 747 | Rubber sprinklers.....   | 0 25   |
|     |   |  | 748 | Syringes of tin.....   | 0 25   |
|     |   |  | 749 | Syringes for hypodermic injections, of any kind or material, with or without case.....   | 0 25   |
|     |   |  | 750 | Washing syringes of any substance.....   | 0 25   |
|     |   |  | 751 | Uteral syringes, of glass, even if provided with enobols or fittings of other substances.....  | 0 25   |

## TARIFF.]

| (es.  | Articles.  | Rates of Duty. |            | Nos.                                       | Articles.   | Rates of Duty. |            |
|---|--|----------------|------------|--|---|----------------|------------|
|   |  | Pesos cts.     | Per Kilog. |  |   | Pesos cts.     | Per Kilog. |
| 62  | Sheeting in strips   | 0              | 25         | 831  | Instruments of wood, or instruments in which wood pre-  | 0              | 40         |
| 63  | Glass feeding-bottles  | 0              | 15         |  | dominates, not mentioned  | 0              | 50         |
| 64  | Medical machines for medical uses  | 0              | 25         | 832  | Instruments of metal, or instruments in which metal pre-  | 0              | 25         |
| 65  | Elastic stockings and bands for varicose veins and other medical uses                                | 0              | 05         |  | dominates, not mentioned  | 0              | 17         |
| 66  | Glass or porcelain measuring instruments, graduated or not   | 0              | 05         | 833  | Barrel organs   | 0              | 07         |
| 67  | Microscopes  | 0              | 05         | 834  | Organs  | 0              | 50         |
| 68  | Sighting instruments for surveyors   | 0              | 01         | 835  | Pianos, pianolas, and piano-pianolas  | 0              | 80         |
| 69  | Mortars of iron  | 0              | 25         | 836  | Cymbals of copper   | 0              | 10         |
| 70  | Medicinal waters   | 0              | 25         | 837  | Tabarets  | 0              | 10         |
| 71  | Optical telescopes   | 0              | 25         | 838  | Rolls of music for pianolas and piano-pianolas  | 0              | 60         |
| 72  | Artificial eyes  | 0              | 25         | 839  | Drums   | 1              | 20         |
| 73  | Urinals of glass, canvas, or of any substance not specially mentioned                                | 0              | 15         | 840  | Violins and Violas  | 0              | 80         |
| 74  | Pessaries, of any kind or material   | 0              | 10         | 841  | Violoncellos  | 0              | 80         |
| 75  | Nipple-shields of glass, with or without pump and tube of rubber                                     | 0              | 35         | GROUP 18.—LOCOMOTION.                      |   |                |            |
| 76  | Ordinary or hand-worked pill tiles and those commonly used in druggists' shops                       | 0              | 10         | 842  | Aeroplanes, dirigibles, hydroplanes, hydro-aeroplanes, and other similar apparatus for aerial or aquatic navigation   | Free           | 0 02       |
| 767   | Pill tiles, or large machines for mixing the substance, dividing the quantities and making the pills | 0              | 25         | 843  | Apparatus for locomotion, not specified   | 0              | 01         |
| 768   | Brushes, with or without handle, for medical uses  | 0              | 25         | 844  | Motor vehicles (cars and lorries or vans for passengers and goods), with or without rubber tyres  | 0              | 01         |
| 769   | Pincers of any kind and material, for medical uses   | 0              | 25         | 845  | Ships, put together or not, including their anchors, and apparatus, when accompanied by the latter, boats, canoes, launches, in sections, or fitted together, with or without motor | Free           | 0 02       |
| 770   | Forceps and other dental instruments   | 0              | 25         | 846  | Carts and waggons, with or without springs  | 0              | 02         |
| 771   | Compression, rubber-pump or embolus atomizers  | 0              | 25         | 847  | Carriages for passengers, with or without springs or rubber tyres   | 0              | 02         |
| 772   | Steam atomizers for inhaling   | 0              | 25         | 848  | Coaches and wagons for railways and tramways and wagons for aerial lines  | Free           | 0 05       |
| 773   | Breast pumps of any kind   | 0              | 25         | 849  | Perambulators and invalids' carriages and chairs  | Free           | 0 05       |
| 774   | Silk for stitching wounds  | 0              | 25         | 850  | Locomotives and locomotives for hauling and traction  | Free           | 0 05       |
| 775   | Sounds and bangles of any kind   | 0              | 25         | 850a                                       | Steam or electric motors and accessories thereof for aerial   | Free           | 0 05       |
| 776   | Speculums of any kind  | 0              | 25         | 851  | Solid or pneumatic tyres of rubber, for motor vehicles, carriages, bicycles, &c.  | 0              | 02         |
| 777   | Suspensory bandages  | 0              | 10         | 852  | Springs for carriages and wagons  | 0              | 02         |
| 778   | Rubber stoppers for receptacles  | 0              | 08         | 853  | Rails for railways and tramways   | Free           | 0 05       |
| 779   | Cork stoppers  | 0              | 25         |  | Iron or steel wheels and axles  | Free           | 0 05       |
| 780   | Thermocauteries for medical or other uses  | 0              | 25         |  | Trucks for railways and tramways  | Free           | 0 05       |
| 781   | Thermometers of any kind or material   | 0              | 25         |  | Iron or steel towers, steel cables, rails and accessories of iron, for aerial lines   | Free           | 0 05       |
| 782   | Case   | 0              | 25         | 854  | Wheels for motor vehicles, carriages, carts, and other vehicles, with or without rubber tyres   | 0              | 02         |
| 783   | Surgical scalpels  | 0              | 10         | 855  | Velocipedes, bicycles and tricycles, with or without motor  | 0              | 05         |
| 784   | Dentists' lathes   | 0              | 25         | GROUP 19.—WOOD AND OTHER WOODY SUBSTANCES. |   |                |            |
| 785   | Rubber tubes for sprinklers  | 0              | 25         | 856  | Fans  | 0              | 50         |
| 786   | Bandages of any kind, plain or medicated, for medical uses   | 0              | 25         | 857  | Fans of wood and of paper, with advertisements  | 0              | 20         |
| GROUP 15.—ELECTRICITY.                          |  |                |            |  |   |                |            |
| Apparatus and Accessories.                      |  |                |            |  |   |                |            |
| 786   | Accessories of porcelain, composition and slate, wood or glass, with or without metal parts          | 0              | 02         | 858  | Fans of palm or of leaves   | 0              | 60         |
| 787   | Accessories, not specified, for electrical apparatus   | 0              | 04         | 859  | Glove-stretchers  | 0              | 02         |
| 788   | Insulators of glass and porcelain  | 0              | 01         | 860  | Accessories for carriages (wheels, shafts, spokes, &c.)   | 0              | 15         |
| 789   | Insulators of rubber and other materials suitable for making   | 0              | 03         | 861  | Apparatus for gymnastics and sports, even though they contain cords of rubber or other material   | 0              | 05         |
| 790   | Measuring instruments  | 0              | 02         | 862  | Masts and yards for boats   | Free           | 0 05       |
| 791   | Apparatus not mentioned  | 0              | 02         | 863  | Frames or skeletons for umbrellas, sunshades, &c., with handles of gilt handles   | 1              | 50         |
| 792   | Telephonic and telegraphic apparatus   | 0              | 04         | 864  | Frames or skeletons for umbrellas, sunshades, &c., with handles of gilt handles   | 1              | 50         |
| 793   | Chandeliers, brackets, pendants, lustres, and other apparatus, ornamented or not                     | 0              | 25         | 865  | The same, with handles of bone, composition, horn, and common metal, neither gilt nor silvered  | 0              | 50         |
| 794   | Lamp glasses for incandescent lighting   | 0              | 01         | 866  | The same, with handles of wood, and ribs of metal   | 0              | 25         |
| 795   | Metal wires, not specified, and metal cables protected with gutta-percha, tar, or other substance    | 0              | 01         | 867  | Manufactured articles not specified   | 0              | 25         |
| 796   | Dynamos, motors, transformers, rheostats   | 0              | 01         | 868  | Manufactured articles not specified, combined with glass or containing silk, or with silk   | 0              | 10         |
| 797   | Are lamps, and all lamps for outside lighting  | 0              | 02         | 869  | Shutters, window blinds and the like  | 0              | 05         |
| 798   | Shades and reflectors of glass, faience, or of iron, enamelled or not                                | 0              | 10         | 870  | Barrels, pipes, vats, casks, mounted or unmounted, and staves for the same  | 0              | 01         |
| 799   | Ventilator fans  | 0              | 05         | 871  | Walking sticks with handles of wood, bone, horn, composition or metal, neither gilt nor silvered  | 1              | 00         |
| Materials.                                      |  |                |            |  |   |                |            |
| 800   | Fusing wire, of copper, lead, silver, &c.  | 0              | 20         | 872  | Walking sticks with handles of ivory, tortoise-shell, mother-of-pearl, or silvered or gilt metal  | 1              | 50         |
| 801   | Cylinders or bars of carbon or of zinc   | 0              | 02         | 873  | Travelling trunks, even if lined inside with cotton or hemp tissue  | 0              | 20         |
| 802   | Rubber bands for insulators and all material used for insulating not specially mentioned             | 0              | 02         | 874  | Washing dishes (of wood and rubber)   | 0              | 10         |
| 803   | Electrical machines for medical uses, such as the apparatus "Galfin," and the batteries              | 0              | 25         | 875  | Billiard tables   | 0              | 35         |
| 804   | Materials not specified  | 0              | 08         | 876  | Screens mounted with paper or silk other than of silk   | 0              | 25         |
| 805   | Piles or batteries and accumulators, and plates for accumulators                                     | 0              | 02         | 877  | Screens mounted with tissue of silk or with embroidered cloth of metal  | 2              | 00         |
| 806   | Jars of glass or faience for batteries   | 0              | 02         | 878  | Chaplets and rosaries   | 0              | 05         |
| 807   | Jars of wood or leaf for batteries   | 0              | 02         | 879  | Cork in sheets and in life-belts  | 0              | 01         |
| GROUP 16.—EXPLOSIVES AND INFLAMMABLE MATERIALS. |  |                |            |  |   |                |            |
| 808   | Gun cotton (tonite)  | 0              | 01         | 880  | Cork in powder or cuttings  | 0              | 10         |
| 809   | Dynamite   | 0              | 01         | 881  | Cork in other forms not mentioned   | 0              | 01         |
| 810   | Explosives for sporting guns.—See "Arms and Ammunition."   | 1              | 00         | 882  | Buildings, not put together, as well as their parts   | 0              | 20         |
| 811   | Fulminates for mines   | 0              | 01         | 883  | Statues of wood   | 0              | 10         |
| 812   | Fuses for mines  | 0              | 30         | 884  | Saddle frames   | 0              | 10         |
| 813   | Black powder for hunting or for hunting purposes   | 0              | 45         | 885  | Lasts, blocks and measures  | 0              | 10         |
| 814   | White powder for mines, black, white, or powder of chlorate  | 0              | 01         | 886  | Articles for lawn tennis, cricket, base-ball, ping-pong, golf, croquet, and football for cup-and-ball games   | 0              | 10         |
| GROUP 17.—MUSICAL INSTRUMENTS.                  |  |                |            |  |   |                |            |
| 815   | Accordions   | 1              | 20         | 887  | Toys  | 0              | 20         |
| 816   | Harmoniums   | 0              | 10         | 888  | Common pencils for office use (of paper and of wood)  | 0              | 10         |
| 817   | Baritones of copper, saxhorns or instruments of similar size   | 0              | 40         | 889  | Writing pencils.—See "Articles for Scholastic Purposes, &c."  | 0              | 05         |
| 818   | Clarinettes  | 0              | 60         | 890  | Taps or spouts for barrels, pipes, casks, &c.   | 0              | 02         |
| 819   | Concertinas  | 0              | 20         | 891  | Planed wood   | 0              | 04         |
| 820   | Double basses of wood  | 0              | 25         | 892  | Wooden boxes (cabinets, fitted together or not)   | 0              | 01         |
| 821   | Double basses or bombards of copper  | 0              | 50         | 893  | Wood in the form of small boxes or cases and chests covered with tissue or skin will pay one-fourth part of the duty payable on the covering.                                       | 0              | 20         |
| 822   | Corsets of corseaux  | 0              | 05         | 894  | The same, without covering, even if ornamented to some extent with common metals, as in the case of cellarettes   | 0              | 05         |
| 823   | Diapsalms or gramophones for gramophones and phonographs   | 0              | 50         | 895  | Wood in battens and in sticks for matches   | 0              | 05         |
| 824   | Harpsichords   | 1              | 20         | 896  | Handles or ends for tools and instruments   | 0              | 02         |
| 825   | Flutes   | 0              | 10         | 897  | Furniture with mirrors, marble or gilt tops, without upholstery   | 0              | 10         |
| 826   | Flageolets   | 0              | 10         |  |   |                |            |
| 827   | Gramophones and phonographs  | 0              | 40         |  |   |                |            |
| 828   | Guitars and similar instruments (sopranos, banderos, &c.)  | 0              | 40         |  |   |                |            |



| GROUP 19.—WOOD AND OTHER WOOLLY SUBSTANCES continued. |  |      | Nos.           |   |      | Articles.      |   |      | Rates of Duty. |   |      |
|---|--|------|----------------|---|------|----------------|---|------|----------------|---|------|
| Nos.  |  |      | Articles.      |   |      | Rates of Duty. |   |      | Nos.           |   |      |
| Articles.   |  |      | Rates of Duty. |   |      | Nos.           |   |      | Articles.      |   |      |
| Per kilog.  |  |      | Pesos etc.     |   |      | Per kilog.     |   |      | Pesos etc.     |   |      |
| 899   | Furniture of fine wood or mahogany, mahogany, walnut, &c.), or ordinary furniture veneered with fine wood, not upholstered.  | 0 30 | 969            | Hawkbells, cowbells, handbells, with or without handle, and spring-bells (call bells).  | 0 31 | 970            | Locks and keys, loose.  | 0 31 | 971            | Horseshoe nails.  | 0 05 |
| 900   | Furniture, common, such as wardrobes, commodore, tables, &c., without mirrors, and neither gilt, carved nor inlaid.  | 0 20 | 972            | Nails, tacks, rivets, screws.   | 0 05 | 973            | Nails of iron, with copper or nickel heads (for pictures).  | 0 05 | 974            | Kitchen ranges, heaters, stoves and ovens, not suitable for large industries.   | 0 05 |
| 901   | Furniture, upholstered in canvas, wool, horsehair, &c.   | 0 10 | 975            | Safes and strong boxes.   | 0 05 | 976            | Portable chests, for telegraphs, electric installations, and for fencing.   | 0 31 | 977            | Posts for telegraphs, telephones, electric installations, and for fencing.  | 0 01 |
| 902   | Furniture, upholstered in silk or leather.   | 1 00 | 978            | Dog collars of iron, tinplate or zinc.  | 1 50 | 979            | Cutting shears.   | 0 34 | 980            | Nail cutters and cigar cutters, nickelled or not.   | 0 80 |
|   | Razor and penknives with wooden handles. See "Steel, Iron, &c."  |      | 981            | Carvers (emboders) for the table, forks, carvers, ladles, spoons, and dippers, tinmel or not.   | 0 01 | 982            | The same, nickelled or of white metal, such as those called packlong, alpaca, and the like. See "Miscellaneous Metals."   | 0 25 | 983            | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 |
| 903   | Combs of wood.   | 0 40 | 984            | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 985            | The same, from 10 to 17 inches long, including the handle.  | 0 17 | 986            | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 |
| 904   | Smoking pipes.   | 1 00 | 987            | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 988            | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 | 989            | Steel wire strings for musical instruments.   | 0 50 |
| 905   | Doors and windows imported separately.   | 0 05 | 990            | Thimbles.   | 0 34 | 991            | Buildings of any kind, and accessories thereof imported with the buildings.   | 0 01 | 992            | Twisted cords, with covering of silk or of wire.  | 1 00 |
| 906   | Up for paper making.   | 0 01 | 993            | Receptacles, not specified (unnamed), bottles, cans, &c.  | 0 02 | 994            | Spurs, bits or mouthpieces, tinmel, brass, stirrups, and muzzles, not nickelled.  | 0 34 | 995            | The same, nickelled.  | 0 30 |
| 907   | Car.   | 0 01 | 996            | Statues, fountains, and iron railings for public use.   | Free | 997            | Lighthouses, beacons, and towers for the same.  | Free | 998            | Rings, springs, and washers, &c.  | 0 01 |
| 908   | Woolen heel-pieces, covered.   | 0 10 | 999            | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1000           | Gilt or silvered flower pots.   | 1 35 | 1001           | Buckles, for use in tailoring.  | 0 25 |
| 909   | Woolen heel-pieces, without covering.  | 0 05 | 1002           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1003           | The same, covered or nickelled.   | 0 17 | 1004           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 910   | Billiard cues.   | 0 05 | 1005           | Iron in ingots or blugs (iron of first fusion).   | Free | 1006           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1007           | Tinplate, common, in sheets.  | 0 01 |
| 911   | Woolen plugs.  | 0 05 | 1008           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1009           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1010           | Agates and baskets of iron or steel wire.   | 0 34 |
| 912   | Traps for mice and insects.  | 0 05 | 1011           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1012           | Toys of iron and tinplate.  | 0 40 | 1013           | Types, for carts and carriages.   | 0 02 |
| 913   | Wood shavings and parings.   | 0 03 | 1014           | Key-rings.  | 0 34 | 1015           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1016           | Metals and crosses, of any secular use.   | 0 02 |
| GROUP 20. METALS.                                     |  |      |                |   |      |                |   |      |                |   |      |
| Steel, Iron, and Manufactures thereof.                |  |      |                |   |      |                |   |      |                |   |      |
| 914   | Button books and shoe horns.   | 0 60 | 1017           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1018           | Furniture, with mirrors and marble portions.  | 0 34 | 1019           | Springs and other accessories for clocks and watches.   | 0 80 |
| 915   | Accessories for constructional work and for furniture, not nickelled, such as door handles and catches, hinges, knobs, rollers, bolts, shutters, lugs, langes, hinge joints, springs, spring-bells, furniture castors, staples, rings with or without screws, hooks with screws, metal pegs, brackets, hinge hooks, locks (agarraderas), lamp extinguishers, swings and similar articles, not specified. | 0 12 | 1020           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1021           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1022           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 916   | The same articles, nickelled.  | 0 25 | 1023           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1024           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1025           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 917   | Nickelled accessories for furniture, not specified.  | 0 25 | 1026           | Statues, fountains, and iron railings for public use.   | Free | 1027           | Lighthouses, beacons, and towers for the same.  | Free | 1028           | Rings, springs, and washers, &c.  | 0 01 |
| 918   | Accessories for saddlers and shoemakers, such as rivets, hooks, clamps, <i>maguetones</i> , &c., not nickelled and not specially mentioned.  | 0 12 | 1029           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1030           | Gilt or silvered flower pots.   | 1 35 | 1031           | Buckles, for use in tailoring.  | 0 25 |
| 919   | The same accessories, nickelled.   | 0 25 | 1032           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1033           | The same, covered or nickelled.   | 0 17 | 1034           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 920   | Accessories for railways, not mentioned.   | 0 02 | 1035           | Iron in ingots or blugs (iron of first fusion).   | Free | 1036           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1037           | Tinplate, common, in sheets.  | 0 01 |
| 921   | Accessories and spare parts for machinery, not mentioned.  | 0 02 | 1038           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1039           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1040           | Agates and baskets of iron or steel wire.   | 0 34 |
| 922   | The same, or of rings and wagons.  | 0 02 | 1039           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1041           | Toys of iron and tinplate.  | 0 40 | 1042           | Types, for carts and carriages.   | 0 02 |
| 923   | Oil cans, of tinplate or iron.   | 0 17 | 1040           | Key-rings.  | 0 34 | 1043           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1044           | Metals and crosses, of any secular use.   | 0 02 |
| 924   | Steel in ingots, slabs and rods, not in manufacture.   | 0 02 | 1041           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1045           | Furniture, with mirrors and marble portions.  | 0 34 | 1046           | Springs and other accessories for clocks and watches.   | 0 80 |
| 925   | Hand or machine sewing needles.  | 0 10 | 1042           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1047           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1048           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 926   | Needles for packing, and bookbinding needles.  | 0 33 | 1043           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1044           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1045           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 927   | Needles for gramophones.   | 0 01 | 1044           | Statues, fountains, and iron railings for public use.   | Free | 1046           | Lighthouses, beacons, and towers for the same.  | Free | 1047           | Rings, springs, and washers, &c.  | 0 01 |
| 928   | Steel wire for musical instrument strings, bare or covered with any material.  | 0 50 | 1045           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1048           | Gilt or silvered flower pots.   | 1 35 | 1049           | Buckles, for use in tailoring.  | 0 25 |
| 929   | Steel wire, tempered, not galvanised, suitable for making nails or spikes, of any thickness.   | 0 01 | 1046           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1049           | The same, covered or nickelled.   | 0 17 | 1050           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 930   | Wire of any diameter.  | 0 01 | 1047           | Iron in ingots or blugs (iron of first fusion).   | Free | 1050           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1051           | Tinplate, common, in sheets.  | 0 01 |
| 931   | Wire for fencing, and the necessary clasps.  | 0 01 | 1048           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1052           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1053           | Agates and baskets of iron or steel wire.   | 0 34 |
| 932   | Letters, stamps, advertisements and sheet-cards of sheet metal.  | 0 17 | 1049           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1054           | Toys of iron and tinplate.  | 0 40 | 1055           | Types, for carts and carriages.   | 0 02 |
| 933   | Common pins and hairpins, of any metal.  | 0 10 | 1050           | Key-rings.  | 0 34 | 1056           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1057           | Metals and crosses, of any secular use.   | 0 02 |
| 934   | Ladies' hairpins, not combined with silver, gold or platinum.  | 1 00 | 1051           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1058           | Furniture, with mirrors and marble portions.  | 0 34 | 1059           | Springs and other accessories for clocks and watches.   | 0 80 |
| 935   | Wire mats and matting.   | 0 15 | 1052           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1059           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1060           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 936   | Anchor, together with their chains, for vessels.   | 0 01 | 1053           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1060           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1061           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 937   | Disinfecting and fire-extinguishing apparatus, and accessories thereof imported with such apparatus, such as hose-pipes of rubber, canvas, &c.   | Free | 1054           | Statues, fountains, and iron railings for public use.   | Free | 1062           | Lighthouses, beacons, and towers for the same.  | Free | 1063           | Rings, springs, and washers, &c.  | 0 01 |
|   | Apparatus for manufacturing aerated waters. See "Crystal and Glass."   |      | 1055           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1064           | Gilt or silvered flower pots.   | 1 35 | 1065           | Buckles, for use in tailoring.  | 0 25 |
| 938   | Collars and rings ( <i>argollitas</i> ), covered or nickelled, for shoemakers or saddlers.   | 0 17 | 1056           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1065           | The same, covered or nickelled.   | 0 17 | 1066           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 939   | Collars and rings ( <i>argollitas</i> ), plain or tinmel.  | 0 12 | 1057           | Iron in ingots or blugs (iron of first fusion).   | Free | 1067           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1068           | Tinplate, common, in sheets.  | 0 01 |
| 940   | Articles of wire, not mentioned.   | 0 17 | 1058           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1068           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1069           | Agates and baskets of iron or steel wire.   | 0 34 |
| 941   | Articles of iron or steel, not mentioned.  | 0 17 | 1059           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1069           | Toys of iron and tinplate.  | 0 40 | 1070           | Types, for carts and carriages.   | 0 02 |
| 942   | Articles of tinplate, not mentioned.   | 0 20 | 1060           | Key-rings.  | 0 34 | 1070           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1071           | Metals and crosses, of any secular use.   | 0 02 |
| 943   | Nickelled articles, such as snuff-boxes, match-boxes, soap-boxes, brush-cases, cigarette cases, and the like.  | 0 50 | 1061           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1072           | Furniture, with mirrors and marble portions.  | 0 34 | 1073           | Springs and other accessories for clocks and watches.   | 0 80 |
| 944   | Gilt and silvered articles, not mentioned.   | 1 36 | 1062           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1073           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1074           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 945   | Galvanised, tinmed or bronzed articles shall not be subject to any surtax on the values fixed, except where specially referred to in the Tariff.   |      | 1063           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1074           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1075           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 946   | Commercial signs, flower stalks, and similar articles of enamelled iron, not mentioned.  | 0 20 | 1064           | Statues, fountains, and iron railings for public use.   | Free | 1076           | Lighthouses, beacons, and towers for the same.  | Free | 1077           | Rings, springs, and washers, &c.  | 0 01 |
| 947   | Trays or chargers, varnished or painted.   | 0 20 | 1065           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1078           | Gilt or silvered flower pots.   | 1 35 | 1078           | Buckles, for use in tailoring.  | 0 25 |
| 948   | Trays or chargers, enamelled or tinmed.  | 0 17 | 1066           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1079           | The same, covered or nickelled.   | 0 17 | 1079           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 949   | Trays or chargers, of iron.  | 0 12 | 1067           | Iron in ingots or blugs (iron of first fusion).   | Free | 1080           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1080           | Tinplate, common, in sheets.  | 0 01 |
| 950   | Trays or chargers, nickelled.  | 0 25 | 1068           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1081           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1081           | Agates and baskets of iron or steel wire.   | 0 34 |
| 951   | Suspension baths, with body of iron or tinplate, rubber tube, brush and dish of rubberised tissue.   | 0 20 | 1069           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1082           | Toys of iron and tinplate.  | 0 40 | 1082           | Types, for carts and carriages.   | 0 02 |
| 952   | Bars, unwrought (cylindrical, octagonal, square, &c.).   | 0 01 | 1070           | Key-rings.  | 0 34 | 1083           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1083           | Metals and crosses, of any secular use.   | 0 02 |
| 953   | Kitchen utensils, table services and domestic articles, enamelled or not.  | 0 15 | 1071           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1084           | Furniture, with mirrors and marble portions.  | 0 34 | 1084           | Springs and other accessories for clocks and watches.   | 0 80 |
| 954   | Buttons for trousers and for underwear, and for saddlers' wares.   | 0 35 | 1072           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1085           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1085           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 955   | Buttons for ladies' clothing.  | 0 50 | 1073           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1086           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1086           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 956   | Huys.  | Free | 1074           | Statues, fountains, and iron railings for public use.   | Free | 1087           | Lighthouses, beacons, and towers for the same.  | Free | 1087           | Rings, springs, and washers, &c.  | 0 01 |
| 957   | Bracers.   | 0 17 | 1075           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1088           | Gilt or silvered flower pots.   | 1 35 | 1088           | Buckles, for use in tailoring.  | 0 25 |
| 958   | Hooks and eyes for leather wares, for trousers, and for ladies' clothing.  | 0 35 | 1076           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1089           | The same, covered or nickelled.   | 0 17 | 1089           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |
| 959   | Wire ropes.  | 0 01 | 1077           | Iron in ingots or blugs (iron of first fusion).   | Free | 1090           | Galvanised or varnished iron, in sheets, perforated or not, and in flat or corrugated plates for roofing.   | 0 01 | 1090           | Tinplate, common, in sheets.  | 0 01 |
| 960   | Chains of wire, the links have an opening of more than 1 centimetre.   | 0 05 | 1078           | Tinplate, in sheets, embossed, japanned, or painted.  | 0 02 | 1091           | Waterclosets and urinals, even if tinmel, painted, or enamelled.  | 0 05 | 1091           | Agates and baskets of iron or steel wire.   | 0 34 |
| 961   | Chains of which the links have an opening of not exceeding 1 centimetre.   | 0 02 | 1079           | Jewellery, such as studs for collars, shirt fronts and cuffs.   | 0 02 | 1092           | Toys of iron and tinplate.  | 0 40 | 1092           | Types, for carts and carriages.   | 0 02 |
| 962   | Small tinplate boxes, empty, for packing purposes.   | 0 10 | 1080           | Key-rings.  | 0 34 | 1093           | Small machines, such as those for chopping meat, for grinding coffee, sugar, drugs, for corking bottles, for churning butter, for slicing potatoes, for cleaning and peeling fruit, for making ice-cream, and similar machines suitable for domestic use, up to 10 kilograms in weight. | 0 05 | 1093           | Metals and crosses, of any secular use.   | 0 02 |
| 963   | Stretchers and tables of iron, for surgical operations, not enamelled or not.  | 0 10 | 1081           | Furniture, even with parts of wood and wire, such as beds and chairs.   | 0 17 | 1094           | Furniture, with mirrors and marble portions.  | 0 34 | 1094           | Springs and other accessories for clocks and watches.   | 0 80 |
| 964   | Pipes and guttering, tinmed or not.  | 0 01 | 1082           | Knives, with wooden handles, specially adapted for trade uses, such as those used in bookbinding, by shoemakers, saddlers, hatters, &c.             | 0 12 | 1095           | Pointed cords, with handles of leather, horn or bone, up to 10 inches long, including the entire handle.  | 0 30 | 1095           | The same, from 10 to 17 inches long, including the handle.  | 0 17 |
| 965   | Padlocks.  | 0 51 | 1083           | Knives for machetes, with broad blades, exceeding 17 inches in length (including the handle), suitable for sugar growing and for agricultural uses. | 0 05 | 1096           | The same, with narrow blade, not specially for agricultural use.  | 0 25 | 1096           | Spur blades and specified (unnamed), bottles, cans, &c.   | 1 50 |
| 966   | Candlesticks and candleholders of tinplate or iron, whether or not varnished, painted or enamelled.  | 0 20 | 1084           | Statues, fountains, and iron railings for public use.   | Free | 1097           | Lighthouses, beacons, and towers for the same.  | Free | 1097           | Rings, springs, and washers, &c.  | 0 01 |
| 967   | The same, nickelled.   | 0 25 | 1085           | Flower pots, large jars (urns), perfume vases, &c., whether bronzed or painted or not.  | 0 50 | 1098           | Gilt or silvered flower pots.   | 1 35 | 1098           | Buckles, for use in tailoring.  | 0 25 |
| 968   | Strangles and heads, gilt, silvered or nickelled.  | 1 36 | 1086           | Shoes for footwear and saddlery, common or tinmel.  | 0 02 | 1099           | The same, covered or nickelled.   | 0 17 | 1099           | Implement, not mentioned, other than for use in agriculture and mining.   | 0 12 |

| Articles.   | Rates of<br>Duty.<br>Pesos cts.<br>Per Kilog. | Nos. | Articles.   | Rates of<br>Duty.<br>Pesos cts.<br>Per Kilog.    |
|---|---|------|---|--|
| at containers (iron or steel) for fountain syringes ("bocks"),<br>and invalid bed-pans, enamelled or not, tinned or not...  | 0 02  | 1105 | Reflectors for methylated spirit or petroleum stoves,<br>together with their accessories of bronze, copper or brass,<br>not nickelled .....   | 0 50   |
| Gauze or netting of iron wire .....   | 0 02  | 1104 | The same, nickelled .....   | 0 65   |
| The same, of 3 millimetres or more .....  | 0 17  | 1103 | Solder .....  | 0 10   |
| Stockades for eucalyptus. No. 1941 .....  | 0 12  | 1106 | Gauze or netting of copper wire .....   | 0 06   |
| Pruning shears of any kind and size (pruning knives) ..   | 0 12  | 1107 | The same, the mesh of which is 3 millimetres or more<br>square (this item is now included and dutiable under<br>No. 1106) .....   |  |
| Scissors, not specified, provided that the original average<br>price of each kilog. of weight (including the cartons,<br>cases and interior wrappings) does not exceed 1 peso ..  | 0 40  | 1108 | Pipes and tubes and their accessories (unions, joints,<br>T-joints) .....   | 0 20   |
| When such original price exceeds 1 peso, the goods will<br>pay an additional 60 % on the excess ..  |   | 1109 | Rods, not worked .....  | 0 05   |
| Traps for insects, rats, &c. ....   | 0 10  |      | Aluminium Steel, Aluminium Bronze and Tin.  |  |
| Tubes or pipes of iron or steel, with an inside diameter of<br>less than 5 centimetres, and their accessories (joints,<br>flanges, T-joints), fluted or not .....   | 0 02  | 1110 | Accessories, for constructional work, for the manufacture<br>of furniture, for shoemakers, carriage builders, car-<br>penters and sailblers, such as latches, door-bolts, handles<br>and staples, trunk handles and the like of all sizes, knobs,<br>clasp, meters, dry-hooks, door-bell pulls and bells,<br>decorative articles for the above-mentioned industries,<br>and all other articles mainly intended for the same, not<br>specified ..... | 0 50   |
| Iron or steel rods, not worked .....  | 0 01  | 1111 | Articles not mentioned .....  | 0 30   |
| Copper, Bronze, Brass, and the like.  |   | 1112 | Bars, ingots and rods .....   | 0 05   |
| Bottom hooks and shoe horns .....   | 0 10  | 1113 | Kitchen utensils and similar articles for domestic use, such<br>as hollow-ware, pans, kettles, braisers, boilers, sauce-<br>pans, meat-stands, bed pans, frying pans, carving dishes,<br>money scoops, plates, dishes, cups, cruet, skimmers,<br>milk jugs, coffee pots, teapots, and sugar basins, trays,<br>chargers, vases, cups, egg-cups, demijohns, jars, &c.,<br>smaller utensils, &c. ....  | 0 30   |
| Stills .....  | 0 50  | 1114 | Capsules for bottles .....  | 0 20   |
| Wire of any kind, bare or covered .....   | 0 01  | 1115 | Caskets, ladies' work-boxes, cigarette cases, match-boxes,<br>snuff-boxes, and similar articles, not specified .....  | 0 30   |
| Accessories for buildings, for furniture, and for carriages,<br>such as door-knobs, handles for boxes, trunks, or doors,<br>bolts for doors, knobs, letter-boxes, key-plates, gas-<br>burners, spring-bells (call bells), bolts, bat-pegs (with or<br>without head of other material), door knockers, hinges,<br>knobs for beds, springs, spring-catchers and latches,<br>shutter-bolts, furniture castors, and, in general, all<br>copper, bronze or brass articles for building and for fur-<br>niture, each article weighing less than 500 grammes ..  | 0 35  | 1116 | Tab e cutlery, spoons, ladles, forks, carvers, &c. ....   | 0 50   |
| The same, nickelled .....   | 0 45  | 1117 | Beads, reeds, and spangles .....  | 1 30   |
| The same, in articles weighing more than 500 grammes,<br>not nickelled .....  | 0 25  | 1118 | Thimbles .....  | 1 00   |
| The same, nickelled .....   | 0 55  | 1119 | Lectric lamps, not specified, such as barrels, cans, &c. ....   | 0 20   |
| Accessories for saildury and shoemakers, such as rings,<br>buttons, clasps, hooks, buckles, mosquitoes, rivets,<br>&c., not nickelled and not specified elsewhere in this<br>Tariff .....   | 0 35  | 1120 | Tin and aluminium in sheets, paper or powder .....  | 0 20   |
| The same, nickelled .....   | 0 45  | 1121 | Statues for private monuments .....   | 0 20   |
| Accessories for saildury and shoemakers, such as rings,<br>buttons, clasps, hooks, buckles, mosquitoes, rivets,<br>&c., not nickelled and not specified elsewhere in this<br>Tariff .....   | 0 35  | 1122 | Stirrups .....  | 0 70   |
| The same, nickelled .....   | 0 45  | 1123 | Jewellery, including studs for shirt fronts, collars and cuffs<br>.....   | 2 00   |
| Tools, common, even if with head of other materials, also<br>safety pins .....  | 0 60  | 1124 | Toys .....  | 0 30   |
| Laundry mops, not combined with gold, silver or<br>platinum .....   | 1 30  | 1125 | Frames for pictures and photographs with or without glass<br>.....  | 0 80   |
| Common oilcans, letters (alphabetical) and numbers,<br>mortars, portable furnaces, trays, bombillas (small tubes<br>for drinking maté), burners for petroleum and methylated<br>spirit lamps, clasps, hooks and eyes (for clothing), small<br>baskets (cavallitas), hand-bells, needle-cases, cande-<br>labras, candle-sticks, hawk-bells, cow-bells, thimbles,<br>tickets for bottles, snaffle-bits (fletes), muzzles for<br>horses, buckles for clothing, hairpins, gas-burners,<br>ferules for sticks, umbrellas and sunshades, and, in<br>general, all articles of copper, bronze or brass, not<br>nickelled, not specially mentioned ..... | 0 50  | 1126 | Medals, images and crosses for neckwear .....   | 1 50   |
| The same articles, nickelled .....  | 0 65  | 1127 | Objects of art, such as statues, flower-stands, vases and<br>other similar objects, not specified .....   | 1 50   |
| Apparatus for disinfecting and for extinguishing fires, and<br>their accessories, with hose-pipes of rubber, canvas &c. ....  | 0 01  | 1128 | Reflectors and stoves .....   | 0 20   |
| Nickelled articles, not mentioned .....   | 0 65  |      | Solder of tin and lead .....  | 0 05   |
| Silvered articles, not mentioned .....  | 1 30  |      | Nickel.   |  |
| Gilt articles, not mentioned .....  | 1 40  | 1130 | Nickel in bars, ingots, or sheets .....   | 0 10   |
| Kitchen utensils (kettles, chocolate pans, saucepans, and<br>similar articles) .....  | 0 35  | 1131 | Objects of nickel .....   | Pay 50 %<br>more than<br>objects of alu-<br>min. |
| Nozzles (boquitas) and brackets .....   | 0 05  |      | Gold and Platinum.  |  |
| Brassiers less than 500 grammes in weight .....   | 0 35  | 1132 | Jewellery and trinkets, with or without precious stones,<br>of whatever kind .....  | 10 % ad val.                                     |
| Brassiers weighing 500 grammes or more .....  | 0 25  | 1133 | Eye glasses, spectacles and monacles, with mountings of<br>gold or platinum, also mountings alone .....   | 4 60   |
| Art bronzes (statues, flower-vases and stands, perfume-<br>censers, &c.), not gilt or silvered .....  | 0 80  | 1134 | Articles not mentioned .....  | 10 % ad val.                                     |
| Art, bronze, gilt or silvered .....   | 1 30  | 1135 | Bars, bullion or dust .....   | Free   |
| Cables of copper .....  | 0 01  | 1136 | Brocaded and other tissues containing gold thread, and<br>articles manufactured thereof .....   | 6 00   |
| Chains of copper, heavy .....   | 0 50  | 1137 | Crumblies, dishes, capsules, sheets, pincers, stills, refrigera-<br>tors, wires and other articles used exclusively in industry<br>and in chemistry .....   | 0 05   |
| Chains of copper, light .....   | 0 50  | 1138 | Thread, beads, reeds, spangles, braid, &c. ....   | 10 00  |
| Locks and keys, nickelled .....   | 0 50  | 1139 | Surgical instruments, of platinum (needles, &c.), and<br>platinum needles for pyrography .....  | 0 25   |
| Nails, rivets, latches and screws .....   | 0 20  | 1140 | Or, unworked .....  | Free   |
| Portable caskets .....  | 0 50  | 1141 | Coined gold, the importation of which has been sanctioned<br>.....  | Free   |
| Dog collars .....   | 2 00  | 1142 | Rolled gold and sponge gold for gilding purposes and for<br>dentistry .....   | 5 00   |
| Strings for musical instruments .....   | 0 60  | 1143 | Pen and pencil holders .....  | 7 00   |
| Thimbles .....  | 1 00  |      | Silver.   |  |
| Twisted cord covered with silk or .....   | 0 20  | 1144 | Jewellery, trinkets, with or without stones, of whatever<br>kind .....  | 10 % ad val.                                     |
| Receptacles, not specified, such as barrels, cans, &c. ....   | 0 15  | 1145 | The same and trinkets .....   | 10 % ad val.                                     |
| Fountains, fontaines and railings, for private use ..   | Free  | 1146 | Eye-glasses, spectacles and monacles, with mountings of<br>silver or gilt metal .....   | 2 00   |
| The same, for public use .....  | 0 20  | 1147 | Mountings alone for the articles mentioned .....  | 2 00   |
| Scrapper nails with spikes of iron or copper .....  | 0 50  | 1148 | Articles not mentioned .....  | 3 00   |
| Stirrups .....  | 0 50  | 1149 | Gilt articles, which are not jewellery .....  | 3 00   |
| Bottom-plates, boilers and kettles, up to 10 kilogs. in<br>weight .....   | 0 35  | 1150 | Brocades, tissues, and other articles manufactured therefrom<br>.....   | 3 00   |
| The same, weighing more than 10 and not exceeding 50<br>kilogs. ....  | 0 20  | 1151 | Thread, spangles, braid, &c. ....   | 3 00   |
| Match-boxes, cigarette cases, watch cases and other similar<br>articles, not nickelled .....  | 0 60  | 1152 | Pencil and pen holders .....  | 4 00   |
| The same, nickelled .....   | 0 80  | 1153 | Medals .....  | 3 00   |
| Thread and spangles, gilt or silvered twist .....   | 2 00  | 1154 | Or, unworked .....  | Free   |
| Cases and bags of wire .....  | 0 40  | 1155 | Silver in bars .....  | Free   |
| Jewellery, including studs for collars, shirt fronts and cuffs<br>.....   | 2 00  | 1156 | Rolled silver, for plating purposes .....   | 2 00   |
| Toys .....  | 0 60  | 1157 | Silver for dentists .....   | 2 00   |
| Lamps for methylated spirit, petroleum, acetylene, &c. ....   | 0 30  |      | Lead and Zinc.  |  |
| Ingots, sheets, and circles or discs .....  | 0 04  | 1158 | Alloys of lead and antimony, in ingots .....  | 0 01   |
| Tape or coils for barrels, pipes and the like .....   | 0 50  | 1159 | Articles of lead or zinc and of alloys with tin, not men-<br>tioned .....   | 0 40   |
| Frames, with or without glass, not nickelled .....  | 0 50  | 1160 | Bars, rods and ingots .....   | 0 01   |
| Frames, with or without glass, nickelled .....  | 0 50  | 1161 | Pipes, gutters and tiles .....  | 0 01   |
| Medals, images and crosses for neckwear .....   | 1 20  | 1162 | Capsules for bottles .....  | 0 06   |
| Or, unworked .....  | Free  |      |   |  |
| Furniture, even if partly of iron .....   | 0 25  |      |   |  |
| Brads for shoemakers .....  | 0 20  |      |   |  |

## GROUP 20.—METALS—continued.

| No.  | Articles.  | Rates of Duty.<br>Pesos cts.<br>Per kilog. | Nos. | Articles.   | Rates of Duty.<br>Pesos cts.<br>Per kilog. |
|------|--|--|------|---|--|
|      |  |  |      |   |  |
| 1163 | Statues for public monuments   | Free                                       | 1232 | Printed, engraved or lithographed forms for cheques, bills of exchange, receipts, &c.   | 0 40                                       |
| 1164 | Tools  | 0 40                                       | 1233 | Foreign postage stamps  | 0 30                                       |
| 1165 | Construction materials, not specified  | 0 05                                       | 1234 | Printed labels  | 0 30                                       |
| 1166 | Ore, unworked  | Free                                       | 1235 | Barrels and similar sub-<br>stances, for erasing ink  | Prohibited                                 |
|      | Ammunition, bullets and bullets, without explosives.—See "Arms and Ammunition."  |  | 1236 | Lamps and lanterns of paper   | 0 05                                       |
| 1167 | Foil or leaf   | 0 10                                       | 1237 | Pamphlets, not mentioned  | 0 01                                       |
| 1168 | Parts for fountains and gardens  | 0 02                                       | 1238 | Photographs and engravings  | 0 35                                       |
| 1169 | Thin plates and sheets, such as are used for roofing   | 0 01                                       | 1239 | India gum ( <i>goma de boca</i> )   | 0 15                                       |
| 1170 | Solder of lead and tin   | 0 05                                       | 1240 | Lead gun, mallet, and other sub-<br>stances for stationery uses   | 0 15                                       |
| 1171 | Bars and sheets, even though they contain wood   | 0 03                                       | 1241 | Gun or indiarubber for erasing  | 0 15                                       |
| 1172 | Printers' type   | 0 02                                       | 1242 | Hand stamps, either of rubber or of any other substance   | 0 17                                       |
| 1173 | Tubes, unions, joints, T-joints &c.  | 0 03                                       | 1243 | Sealing wax   | 0 17                                       |
|      | Miscellaneous Metals.  |  | 1244 | Penels of wood, not specified, and lewis ( <i>minas</i> ) for pencil holders  | 0 17                                       |
| 1174 | Antimony in ingots, pure or alloyed with lead or zinc  | 0 03                                       | 1245 | Slate pencils (crayons), with or without covering of gold   | 0 01                                       |
| 1175 | Articles of white metal or German silver, not specified  | 0 05                                       | 1246 | Ordinary holders for slate pencils  | 0 05                                       |
| 1176 | Articles gilt, not specially mentioned   | 1 50                                       | 1247 | Printed books in general, not specified, bound in paper or cardboard covers, whether covered or not with paper or tissue other than of silk, or with common leather, such as that called shagreen, Morocco leather or sheepskin   | 0 01                                       |
| 1177 | Articles not mentioned of alloys not described, of any metal excepting gold, silver and platinum, such as nickel, iron, coffee pots, sugar basins, trays, sugar tongs, knife stands and similar table articles of metals such as those called packing, alpaca and the like | 0 80                                       | 1248 | Printed books, bound with corners or clamps of metal, silver or Russia leather, binding of ivory, tortoise-shell, mother-of-pearl shell, gutta-percha, celluloid, wood, silkstuffs, and imitations thereof, excepting those of fine leather, even though they have ornamental work or corners not of gold, silver or platinum, and inlaid or veneered with any material whatever  | 1 50                                       |
| 1178 | Silvered articles not mentioned  | 1 30                                       | 1249 | The same books, bound or veneered with gold, silver or platinum   | 2 50                                       |
| 1179 | Articles electro-plated, not mentioned   | 1 50                                       | 1250 | Letter copying books  | 0 20                                       |
| 1180 | Quicksilver, in whatever receptacle  | 0 01                                       | 1251 | Books, booklets or copy-books, blank, plain or ruled, with cardboard, book-cloth, or oil-cloth binding  | 0 31                                       |
| 1181 | Metallic bismuth   | 0 25                                       | 1252 | Books, blank, with other bindings not specified, even though provided with corners or clamps of metal, silver or Russia leather, binding of ivory, tortoise-shell, mother-of-pearl shell, gutta-percha, celluloid, wood, silkstuffs, and imitations thereof, excepting those of fine leather, even though they have ornamental work or corners not of gold, silver or platinum, and inlaid or veneered with any material whatever | 0 34                                       |
| 1182 | Cadmium  | 0 25                                       | 1253 | Books for music, blank, printed, or in manuscript, with bindings like those indicated in No. 1247, and loose sheets   | 0 20                                       |
| 1183 | Calcium  | 0 25                                       | 1254 | Books, blank for music, with bindings like those indicated in No. 1248  | 1 50                                       |
| 1184 | Spoons, ladles, forks, &c., nickel-plated or of white metal, such as those called packing, alpaca and the like   | 0 80                                       | 1255 | Geographical, topographical, nautical, cosmographical, or hydrographical plans, charts and charts   | 0 01                                       |
| 1185 | The same articles, with handles of silver or of electro-plate or entirely of the same alloy  | 1 36                                       | 1256 | Typewriters   | 0 05                                       |
| 1186 | The same articles, with handles of tortoise-shell, ivory or shell  | 1 80                                       | 1257 | Wire-sewing machines, with or without attachments   | 0 17                                       |
| 1187 | Metallic threads, not specified  | 1 35                                       | 1258 | Chemie perforating machines   | 0 17                                       |
| 1188 | Jewellery, not specified, of metal other than gold, silver or platinum, and without stones of any kind   | 2 00                                       | 1259 | Numbering machines  | 0 17                                       |
| 1189 | Magnesium  | 0 25                                       | 1260 | Masks of paper or cardboard, even if mixed with cotton tissue   | 1 00                                       |
| 1190 | Maogause, pure, and its derivatives  | 0 01                                       | 1261 | Drawing copies for elementary instruction   | 0 01                                       |
| 1191 | Metals and other similar articles, not specified   | 1 00                                       | 1262 | Writing copies for elementary instruction   | 0 01                                       |
| 1192 | Metals, not specified  | 0 20                                       | 1263 | Playing cards   | 3 00                                       |
| 1193 | Potassium  | 0 02                                       | 1264 | Objects not specified, of cardboard, wood or any other material, for schools, such as geometrical figures   | 0 01                                       |
| 1194 | Sodium (amalgams)  | 0 25                                       | 1265 | Wafer   | 0 15                                       |
| 1195 | Sodium, pure   | 0 25                                       | 1266 | Objects, figures, statues, figures, engravings, printed or lithographed on paper or cardboard, even if framed in wood or metal (other than fine metal)  | 0 35                                       |

## GROUP 21.—PAPER, CARDBOARD, BOOKS, STATIONERY, AND SCHOLASTIC MATERIALS.

|      |  |       |      |   |      |
|------|--|-------|------|---|------|
| 1196 | Books for teaching the alphabet or spelling, of all kinds  | 0 01  | 1267 | Paper, aluminised or gelatinised, for photography, for copying manuscripts, &c.   | 0 10 |
| 1197 | Albums, with binding or cover of cardboard or paper  | 0 15  | 1268 | Paper treated with ferrocyanoide, sepia and the like, for industrial reproductions  | 0 10 |
| 1198 | Albums, with binding or cover of fine leather, such as Russia leather, of tortoise-shell, rubber, celluloid, horn, gutta-percha, ivory, mother-of-pearl, plush or silk, whether inlaid or ornamented or not with any metal other than gold, silver or platinum | 2 50  | 1269 | Velvet paper, or paper with cloth or silk combined with silk, for paperhanging  | 0 34 |
| 1199 | The same articles, inlaid with gold, silver or platinum  | 2 50  | 1270 | Carbon paper  | 0 20 |
| 1200 | Albums of leather, such as basilar Morocco leather or their imitations, and of wood  | 1 35  | 1271 | Cut paper, for letters, invoices and accounts, without any kind of printing, in sheets, folded or exfoliated (in files)   | 0 17 |
| 1201 | Albums of tissue other than silk   | 0 50  | 1272 | Office writing paper, ruled or not  | 0 17 |
| 1202 | Calendars in pamphlets, book calendars or wall calendars   | 0 01  | 1273 | Paper for into paper, with or without any kind of printing  | 0 25 |
| 1203 | Folding calendars  | 0 02  | 1274 | Fancy or perforated paper   | 0 34 |
| 1204 | Index pads   | 0 05  | 1275 | Paper hangings, not specified   | 0 20 |
| 1205 | Advertisements of paper or cardboard, or with or without engravings, or with or without frames of cardboard  | 0 02  | 1276 | Press-copying paper   | 0 20 |
| 1206 | Apparatus for copying manuscript (self-copying machines, auto-writing machines), &c.   | 0 10  | 1277 | Paper of any class and size, with address, monogram or letter-heading, printed, lithographed or engraved, not specially mentioned   | 0 30 |
| 1207 | Heliographs (gelatine, Spanish white)  | 0 30  | 1278 | Brown paper, paraffined paper and all packing paper, not specified, even if imported marked with the name of the person or establishment for whose use it is intended, or with advertisements         | 0 02 |
| 1208 | Scientific articles, with or without text, for geography, natural history  | 0 01  | 1279 | Glass and emery paper   | 0 05 |
| 1209 | Letter-scales  | 0 50  | 1280 | Testing paper for animal paper (animal paper) or strengthened with thread for packing   | 0 05 |
| 1210 | Tickets for lotteries and raffles, engraved, lithographed, or printed  | 3 00  | 1281 | Paper combined with tissue ( <i>entrelacado</i> ) or strengthened with thread for packing   | 0 20 |
| 1211 | Tickets for public shows, railways, &c.  | 0 50  | 1282 | Paper cases of wire   | 0 17 |
| 1212 | Paper factors, of metal  | 0 50  | 1283 | Waterproof paper and rubber sheets for press-copying  | 0 17 |
| 1213 | Cardboard boxes, even though they contain inscriptions or designs, excepting those for medicines   | 0 17  | 1284 | Deasy and similar paper for drawing, even if lined  | 0 17 |
| 1214 | Paint or colour boxes  | 0 15  | 1285 | Paper not mentioned   | 0 34 |
| 1215 | Writing pads of cardboard, of paper, or of oilcloth, also blotting pads, for writing and for holding stationery  | 0 40  | 1286 | Decalcomania paper or other paper for decalcomania  | 0 05 |
| 1216 | The same, of leather   | 1 00  | 1287 | Cigarette paper   | 0 05 |
| 1217 | Bristol board, half-bound for show-cards, for gravitas, and, in general, for photography, lithography and engraving  | 0 10  | 1288 | Stamped or lithographed paper for cigarette or cigar packets  | 0 20 |
| 1218 | Celestial or terrestrial globes, of cardboard  | 0 01  | 1289 | Paper for binding, coloured, marbled, raised, and stout paper for frontispieces   | 0 05 |
| 1219 | Waterproof pasteboard for roofing and flooring and their accessories, such as nails and adhesive substances for fastening them down  | 0 03  | 1290 | Paper for filters   | 0 05 |
| 1220 | Cardboard, not specified   | 0 03  | 1291 | Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 90 centimetres, the original price of the same not exceeding 12 pesos gold (Colombian) for every 100 kilograms | Free |
| 1221 | Cardboard for bookbinders, moulder patterns  | 0 03  | 1292 | Printing paper, white or coloured, in sheets, the size of which is not less than 60 by 90 centimetres, the original price of the same not exceeding 15 pesos gold (Colombian) for every 100 kilograms | 0 03 |
| 1222 | Catalogues of all kinds, periodicals and printed sheets, not specified   | Free  | 1293 | Blotting paper  | 0 10 |
| 1223 | Typewriter ribbons   | 0 20  | 1294 | Toilet paper  | Free |
| 1224 | Ribbons of thread or paper   | 0 05  | 1295 | Parachute paper, for tricing  | 0 17 |
| 1225 | Printing blocks ( <i>planchas</i> )  | 0 17  |      |   |      |
| 1226 | India gine ( <i>goma de boca</i> )   | 0 15  |      |   |      |
| 1227 | Calculating machines (computers)   | 0 05  |      |   |      |
| 1228 | Paper knives or cutters of bone or of wood   | 0 50  |      |   |      |
| 1229 | Paper knives or cutters of tortoise-shell, ivory, or mother-of-pearl   | 1 80  |      |   |      |
| 1230 | Wall pictures, framed or unframed, for schools and colleges (Oath or exorcism ( <i>encorralado</i> )).—See tissue for the same or for blackboards  | 40 01 |      |   |      |
| 1231 | Stumps of paper or leather, for drawing  | 0 01  |      |   |      |



| ns.                           | Articles.   | Duty.<br>Pesos cts.<br>Per kilog. | Nos.  | Articles.   | Rates of<br>Duty.<br>Pesos cts.<br>Per kilog. |
|-------------------------------|---|-----------------------------------|---|---|---|
| 296                           | Pulp for making paper and carton-pierre   | 1 00                              | 1362  | Moss and natural flowers (fresh)  | Free  |
| 297                           | Paperweights of iron, copper or bronze, nickelled or not  | 0 15                              | 1363  | Forage ( <i>pastos secos</i> )—hay, &c.   | 0 01  |
| 298                           | Paperweights of glass   | 0 15                              | 1364  | Live plants   | Free  |
| 299                           | Paperweights of faience porcelain   | 0 25                              | 1365  | Seeds for agriculture, in quantities up to 100 kilogs. for each species, not specified  | Free  |
| 300                           | Paperweights, ornamented or inlaid with gold, silver or platinum  | 2 50                              | GROUP 21.—TEXTILES.<br>Cotton and Manufactures thereon. |   |   |
| 301                           | Paperweights of any other fine material, such as jet, marble, &c.   | 1 00                              | 1366  | Scarves, shawls and wraps, without embroidery or lace   | 1 50  |
| 302                           | Slates, either of slate or cardboard, with or without frame   | 0 03                              | 1367  | The same, with embroidery and lace  | 2 00  |
| 303                           | Pens of steel or common metal, with or without frame  | 0 60                              | 1368  | Ornamental articles for clothing, such as forgets ( <i>go'as</i> ), <i>golillas</i> , ruffs, "barrettes," bows, even if containing small pieces of silk or other material | 1 80  |
| 304                           | Pens of gold or other fine metal  | 7 00                              | 1369  | Bayonet garments, even if containing lace or ribbons of silk  | 2 50  |
| 305                           | Pens of glass   | 0 15                              | 1370  | Carpets and rugs, and cloth for making the same   | 0 20  |
| 306                           | Pen and pencil holders of wood, combined with any metal other than gold, silver, or platinum  | 0 17                              | 1371  | Cardel cotton in sheets, for quilting   | 0 10  |
| 307                           | Pen and pencil holders of horn, cork, bone, and those not specified   | 0 25                              | 1372  | Raw cotton  | 1 20  |
| 308                           | Pen and pencil holders of common metal, gutta-percha, rubber, or celluloid, without parts of fine metal   | 0 70                              | 1373  | Sandals ( <i>alpargatas</i> ), with leather sole  | 0 50  |
| 309                           | The same, with parts of silver  | 1 50                              | 1374  | Sandals ( <i>alpargatas</i> ), with soles made of agave, cotton, hemp, yuca, or other fibres, or wool (sabots)  | 1 00  |
| 310                           | Pen and pencil holders of cardboard, tinplate or of wood alone, or with tops of common metal  | 0 17                              | 1375  | Coarse stuff known as "ajeno"   | 0 50  |
| 311                           | Pen and pencil holders of tortoise-shell, ivory and mother-of-pearl, with or without tops of common metal   | 1 50                              | 1376  | Antimacassars, table-cloths, table mats, counterpanes, curtains, and other articles of croch-é and other lace   | 2 00  |
| 312                           | Pen and pencil holders, with parts of silver  | 2 00                              | 1377  | Frames for ladies' and children's hats, even if imported with bandanas  | 0 50  |
| 313                           | The same, with parts of gold and platinum   | 0 10                              | 1378  | Baize, flannel or tartan of cotton, unbleached, white or coloured   | 0 60  |
| 314                           | Copring presses   | 0 17                              | 1379  | Buttons, covered  | 0 83  |
| 315                           | Registers for recording letters, &c. ( <i>bitores</i> ) for   | 0 17                              | 1380  | "Cachuchas," with or without peaks  | 1 50  |
| 316                           | Ornamental rulers of wood or of ebony, with or without metal edges  | 0 17                              | 1381  | Cottee footwear with soles of rubber, leather, or other material  | 1 50  |
| 317                           | Rulers, straight, angular, or in other shapes for drawing lines, including rules of gutta-percha and of rubber  | 0 03                              | 1382  | Pants of cotton stuff for men, not specified  | 1 20  |
| 318                           | Springs for holding papers, of iron, copper or bronze, separate; and springs of the same metal with slabs or cardboards attached  | 0 17                              | 1383  | Pants and drawers, under-shirts, and under-vests of knitted ware  | 0 90  |
| 319                           | Paper bags for packing purposes, even if imported marked with the names of the person or establishment which intends to use them, or with advertisements  | 0 03                              | 1384  | Shirts of knitted ware, even if containing cords and embroidered with silk  | 1 00  |
| 320                           | Blotting pads, mounted in wood or common metal  | 0 20                              | 1385  | Shirts for men, even if made with fronts, cuffs, and collars of linen, or silk embroidery   | 1 60  |
| 321                           | Blotting pads, mounted or ornamented with gold, silver or platinum  | 2 50                              | 1386  | Table-covers and counterpanes of lace, point-lace and the like  | 2 00  |
| 322                           | Mail stamps for sealing-ware or ink, with handles of wood or metal, whether engraved or not   | 0 17                              | 1387  | Table-covers, plain or ornamented   | 1 20  |
| 323                           | Rotary stamps, with or without mechanical devices for changing the dates, whether engraved or not, and stamps not mentioned   | 0 20                              | 1388  | Waist-belts and straps of tissue or of cordel material  | 0 70  |
| 324                           | Stamps with handle of ivory, mother-of-pearl, or other fine metal   | 2 00                              | 1389  | Ribbons, tapes, braids  | 0 50  |
| 325                           | Shelving or covers for correspondence, without either monograms or hewing, and neither printed nor engraved   | 0 17                              | 1390  | Quilts and counterpanes of cotton   | 0 80  |
| 326                           | The same, with heading, &c.   | 0 25                              | 1391  | Unbleached duck and coarse canvas, such as is used for boats, mattresses, tents, for lining furniture, &c.  | 0 25  |
| 327                           | Pencil sharpeners of copper, tin, bronze, iron or steel   | 0 17                              | 1392  | Bleached duck and coarse canvas, such as is used for footwear and clothing  | 0 40  |
| 328                           | Cards, gilt or printed, ornamented with tissue, lace or other material  | 0 60                              | 1393  | Duck and coarse canvas, striped or of binding cord, open work   | 0 43  |
| 329                           | Cards, blank  | 0 12                              | 1394  | Waist bands, and brims for hats, without ornamentation  | 0 50  |
| 330                           | Correspondence cards, without pictures, not engraved  | 0 17                              | 1395  | Neckties  | 1 50  |
| 331                           | Post-cards, with pictures or engraved, of any kind  | 0 20                              | 1396  | Tagged laces for footwear and for corsets   | 0 80  |
| 332                           | Tissues for boards (blackboards), with rollers of wood  | 0 17                              | 1397  | Corsets, not specified  | 0 80  |
| 333                           | Tissues for roofs, even if made of any material, such as (palm, tropical, &c.) and accessories for fixing them, such as suitable nails and adhesive substances  | 0 01                              | 1398  | Corsets, even if containing lace and ornamentations of other material   | 1 30  |
| 334                           | Ordinary pocket ink-wells, of brass, for travelling   | 0 17                              | 1399  | Curtains of tissue with ornamentations of trimming wares or of any other material   | 1 00  |
| 335                           | Ink-wells of leather or of gutta-percha, or nickelled   | 1 00                              | 1400  | Curtains without lace or ornamentations   | 0 70  |
| 336                           | Ink-wells of porcelain, glass, &c.  | 0 15                              | 1401  | Suffeting material ( <i>crinolins</i> ), white or coloured, for ornamentation or interlining  | 0 70  |
| 337                           | Ink-wells in the form of animals, birds, or flowers, and other articles made of materials than gold, silver or platinum   | 0 25                              | 1402  | Collars and cuffs of lace or with embroidery, openwork or lace  | 2 50  |
| 338                           | Ink-wells combined with gold, silver or platinum  | 2 50                              | 1403  | Collars and cuffs, without embroidery, openwork or lace   | 1 30  |
| 339                           | Chalk for blackboards   | 0 10                              | 1404  | Cords for nets, nets, halters, and similar articles   | 0 30  |
| 340                           | Writing materials, not mentioned  | 0 25                              | 1405  | Striped diagonals ( <i>drileños de tiras</i> ), demans, or navy cloth   | 0 50  |
| 341                           | Cardboard or celluloid light-shades   | 0 20                              | 1406  | Drill, casimettes, and white or coloured shirtings, plain or worked, and tying for mattresses   | 0 55  |
| GROUP 22.—PERFUMERY AND SOAP. |   |                                   | 1407  | Eiderdown and stuffed pillows and cushions  | 1 50  |
| 1342                          | Scented oils, not specified   | 2 00                              | 1408  | Lace, lace trimmings, and passementerie not specified   | 1 80  |
| 1343                          | Dentifrice waters or elixirs, perfumes and scented powders for the teeth  | 0 80                              | 1411  | Bandanas for hats   | 0 50  |
| 1344                          | Scented alcohol, improperly called waters, such as "agua divina," Florida water, kananga water, Gena water  | 0 50                              | 1412  | Bands or strips ( <i>fajas o tiras</i> ) for hoots and shoes, even if printed   | 0 80  |
| 1345                          | Scented pads and paper for clothing   | 1 50                              | 1413  | Bands or strips for girths or furniture   | 0 70  |
| 1346                          | Eau de Cologne  | 1 50                              | 1414  | Bands or strips, whether rubbered or no for shoes, boots, and trunks ( <i>trancas</i> )   | 1 00  |
| 1347                          | Brilliantine, cosmetics, cream for the hair, skin and nails, such as cream of pearls, of almonds, Simod's cream, &c.  | 0 05                              | 1415  | Artificial flowers  | 2 00  |
| 1348                          | Essences of aromatic plants, and essences, for pocket handkerchiefs (not essential oils)  | 2 00                              | 1416  | Umbrella covers   | 0 80  |
| 1349                          | Ordinary soaps for toilet use, unscented or only slightly scented, common, liquid or solid, without wrappers, such as Windsor soap, Weaver soap, glycerine soap in bars or for washing, toilet soaps and flower, an | 0 15                              | 1417  | Blankets  | 0 40  |
| 1351                          | Common soaps, for washing, toilet soaps and flower, unscented, made from oil, resin or fats, liquid or solid  | 0 10                              | 1418  | Blue foulans, such as Indian foulans and the like (not to be classified as chintzes)  | 0 50  |
| 1352                          | Fine scented soaps, wrapped up or loose, not medicinal  | 0 80                              | 1419  | Bolsters and pillow cases, without embroidery or lace   | 1 50  |
| 1353                          | Scented lotions for the hair  | 1 00                              | 1421  | Gloves  | 2 50  |
| 1354                          | Pastilles, granules, cachous for scenting the mouth, such as sa-sen, violet paste, &c.  | 1 50                              | 1422  | Hammoeks  | 1 20  |
| 1355                          | Perfumery, not specified  | 1 50                              | 1423  | Tapes   | 0 80  |
| 1356                          | Scented oil for the face, for the hair, and for the nails   | 1 50                              | 1424  | Bleached yarn for looms and other weaving machines  | 0 80  |
| 1357                          | Scented pomades, not specified  | 2 00                              | 1425  | Unbleached yarn for looms and other weaving machines  | 0 07  |
| 1358                          | Dyes and paints for the hair and beard  | 2 00                              | 1426  | Bleached yarn for looms and other weaving machines  | 0 12  |
| 1359                          | Onary seed and hempseed   | 0 05                              | 1427  | Thread on bobbins, spools, in balls, in skeins and on cards, and thread for crochet work and for knitting stockings, &c.  | 0 30  |
| 1360                          | Herbaries, sprigs of plants, when they cannot be directly used as food or as medicine   | Free                              | 1428  | Oilcloth for table-covers, furniture, and saddlery, &c. even if containing unbleached hemp or flax  | 0 50  |
| 1361                          | Herbaries and dried plants which cannot be used directly as food or as medicine   | 0 03                              | 1429  | Yarn and cottons of various kinds, in sections  | 0 90  |
|                               |   |                                   | 1430  | Prepared canvas for oil-painting  | 0 20  |
|                               |   |                                   | 1431  | Garters, even if they contain rubber and buckles  | 1 20  |
|                               |   |                                   | 1432  | Hose-piping of canvas or duck   | 0 01  |
|                               |   |                                   | 1433  | Table cloths ( <i>mantelas</i> ) and serviettes, cut or in the piece, whether hemmed or not   | 1 00  |
|                               |   |                                   | 1434  | Manufactures of bees' and point-lace, not specified   | 2 50  |
|                               |   |                                   | 1435  | Manufactures of oil-cloth, not specified  | 0 70  |
|                               |   |                                   |   | Masks,—"See" Cardboard.   |   |

## GROUP 23.—PLANTS AND SEEDS.

## GROUP 24. TEXTILES continued.

| Nos.  | Articles.  | Rates of Duty.<br>Pesos cts.<br>Per kilog. | Nos.  | Articles.   | Rates of Duty.<br>Pesos cts.<br>Per kilog. |
|---|--|--|-------|---|--|
|   |  |  |       |   |  |
| 1436  | Wick for lamps, wick candles, "lights," matches, &c.   | 0 20                                       | 1487  | Hemp, ramie and similar fibres, raw   | 0 03                                       |
| 1437  | Fuses for mines, "Explosives."   | 0 35                                       | 1488  | Cables and rope, whether tarred or not, having a diameter of 3 centimetres or more  | 0 09                                       |
| 1438  | Stem-kings, socks and caps ( <i>gorras</i> )   | 1 00                                       | 1489  | Canvas of hemp  | 0 10                                       |
| 1439  | Ordinary candle wick ( <i>quiblo</i> )   | 0 08                                       | 1490  | Corriage 1 centimetre or more but less than 3 centimetres in diameter   | 0 05                                       |
| 1440  | Velvet, plain or figured (cotton velvet), or plush   | 1 30                                       | 1491  | Corriage less than 1 centimetre in diameter   | 0 15                                       |
| 1441  | Large square shawls, with or without cotton or woollen fringes   | 0 65                                       | 1492  | Sacks, whether tarred or not, even if combined with paper, and used for packing or for making sacks for packing, and bags for reaching coffee     | 0 01                                       |
| 1442  | Handkerchiefs, unbleached or with multicoloured figures  | 1 50                                       | 1493  | Articles not mentioned will be dutiable as similar articles of cotton.  |  |
| 1443  | Handkerchiefs, cut, with or without hems, even when piped, chain-stitched or perforated  | 1 00                                       |       | Horsehair ( <i>cerda</i> ). Fibres which imitate Horsehair, and Hair ( <i>pele</i> ).   |  |
| 1444  | Handkerchiefs, not embroidered, in the piece   | 0 85                                       | 1494  | Articles of horsehair ( <i>cerda</i> ) only, or those in which horsehair predominates, such as rope and saddle cloths                             | 0 60                                       |
| 1445  | Umbrellas  | 0 60                                       | 1495  | Articles not mentioned, in which are included only wood or iron, in combination with horsehair ( <i>cerda</i> ) or hair.                          | 0 30                                       |
| 1446  | Shirt fronts, plain or pleated   | 1 20                                       | 1496  | Articles not mentioned, in which are included other substances of greater value, will be charged with the duty applicable to those substances.    |  |
| 1447  | Shirt fronts and plastrons with embroidery, lace, or open work   | 2 00                                       | 1497  | Brushes for artistic and industrial uses  | 0 15                                       |
| 1448  | Percale for book-binding   | 0 10                                       | 1498  | Hair brushes, &c.   | 1 00                                       |
| 1449  | Point-lace ( <i>punto</i> ), plain or embroidered, and gauze   | 2 00                                       | 1499  | Ordinary brushes for horses, floors, boots and shoes, mines and factories, &c., even if containing tissue   | 0 40                                       |
| 1450  | Wraps of point-lace or lace, or veils  | 2 00                                       | 1500  | Clothes and toilet brushes, with ivory, mother-of-pearl or tortoise-shell, or incrustations of fine metal   | 1 00                                       |
| 1451  | Elastic for garters, belts, and suspenders   | 1 00                                       | 1501  | Tooth and nail brushes, of any kind or material   | 0 70                                       |
| 1452  | Elastic material for boots and shoes   | 0 50                                       | 1502  | Clothes and toilet brushes, with ivory, mother-of-pearl or tortoise-shell, or incrustations of fine metal   | 2 00                                       |
| 1453  | Roses or halsters of any kind  | 1 50                                       | 1503  | Horsehair from the mane or tail ( <i>cerda ó crin</i> ) not manufactured  | 0 25                                       |
| 1454  | Linen, not specified, with embroidery, openwork or lace, even if containing ribbons and cords of silk or other material, or figures  | 1 50                                       | 1504  | Human hair  | 5 00                                       |
| 1455  | The same, with embroidery, openwork, lace or silk  | 2 20                                       | 1505  | Paint brushes for artistic and industrial use   | 0 25                                       |
| 1456  | External wearing apparel, of knitted ware, not specified, even if containing ornamentations other than of lace, openwork, embroidery, openwork, lace or silk   | 1 40                                       | 1506  | Tissue of horsehair ( <i>cerda</i> ) for furniture, even if containing silk   | 0 70                                       |
| 1457  | The same, with embroidery, openwork, lace or silk  | 2 00                                       | 1507  | Tissue of horsehair ( <i>cerda</i> ) for stiffening articles of clothing and for other uses, not specified  | 0 35                                       |
| 1458  | External wearing apparel of any other tissue not specified, without lace, embroidery, openwork, or silk  | 1 70                                       |       | Cattail, Agave, Wattle, Ixte, Cocount, Abaca or Manila Hemp, Jute, and Similar Materials.   |  |
| 1459  | The same, with lace, embroidery, openwork or silk  | 2 10                                       | 1508  | Manila hemp, ixte, sisal hemp, jute and similar fibres, raw   | 0 03                                       |
| 1460  | External wearing apparel of lace or point-lace tissue, either embroidered or needle open-worked, even if containing ornamentations of any kind   | 2 00                                       | 1509  | Carpets and rugs and the tissue for making them   | 0 20                                       |
| 1461  | Ready-made clothing of cotton and silk tissues described in No. 1478, even if containing ornamentations of any kind  | 3 00                                       | 1509A | Linen and similar cloths for covering floors  | 0 02                                       |
| 1462  | Men's ready-made clothing (coats, trousers, vests, &c.)  | 1 30                                       |       | NOTE.—Cloths weighing less than 2 kilos. per square metre shall not be classified under the foregoing heading.                                    |  |
| 1463  | Articles of clothing made with rubbered tissue   | 1 00                                       | 1510  | Frames or crowns and brims for ladies' and children's hats, even if containing bandeaus   | 0 50                                       |
| 1464  | Travelling cloaks or ponchos, and cloth for making them  | 0 70                                       | 1511  | Sack-cloth or pieces of cloth for packing sacks   | 0 01                                       |
| 1465  | Travelling cloaks or ponchos of corded tissue  | 1 60                                       | 1512  | Articles not specified  | 0 50                                       |
| 1466  | Bed-sheets ( <i>abanas</i> ), with embroidery, ornamentations, figures, &c.  | 1 20                                       | 1513  | Cables and rope exceeding 3 centimetres in diameter, whether tarred or not  | 0 02                                       |
| 1467  | Bed-sheets ( <i>abanas</i> ), without embroidery or ornamentations   | 0 80                                       | 1514  | Baskets of wattle-fibre, such as are used for packing purposes  | 0 17                                       |
| 1468  | Sacks of glazed tissue, or oilskin, for packing purposes   | 0 35                                       | 1515  | Hampers for holding bottles   | 0 01                                       |
| 1469  | Hats "cachuchas" and caps  | 1 50                                       | 1516  | Baskets of wattle-fibre or straw  | 0 20                                       |
| 1470  | Hats with ribbons or ornamentations of silk, flowers or feathers   | 1 50                                       | 1517  | Corriage having a diameter of 1 centimetre or more, and less than 3 centimetres   | 0 05                                       |
| 1471  | Hats, caps, or "cachuchas" of oilskin  | 1 60                                       | 1518  | Corriage less than 1 centimetre in diameter   | 0 15                                       |
| 1472  | Tissue, either varnished or of black oilskin, without devices for packing  | 0 08                                       | 1519  | Troons.   | 0 05                                       |
| 1473  | White and plain tissues, such as those called madapolams, legotans, britans, and other tissues, for making   | 0 50                                       | 1520  | Cattail, wattle, straw, cocount, rattan, palm, not manufactured   | 0 02                                       |
| 1474  | White and coloured tissues, plain, printed, dyed or made with coloured or coloured and white threads, striped or chequered or rat, corded, fluted, frizzled, figured or open-worked in the loom, damasked, with or without raised work, which are generally used for ladies' and children's clothing, for men's shirts, for lining clothes, for curtains, for table linen, and for upholstery furniture, provided they are not specially mentioned under any other No. | 0 65                                       | 1521  | Rass and matting, cut and in pieces   | 0 20                                       |
| Note.—The following are the principal tissues included in the foregoing classification:   |  |  |       |   |  |
| (a) Chintz, "regencas," batiste, cambric, "holandillos," crepe and fluted and sponge tissues;   |  |  |       |   |  |
| (b) Brocades, "marselles" and tissues marsellés ( <i>marcelladas</i> ) or embossed in the loom;   |  |  |       |   |  |
| (c) Lawns and muslins;  |  |  |       |   |  |
| (d) Stripes, carolines, Vichy tissues, zephyrs, oxfords plain or figured, and the same style of tissues made with dyed or dyed and white yarns; |  |  |       |   |  |
| (e) Cashmeres, merinos, satens, satins, satinets, porcas, silases;  |  |  |       |   |  |
| (f) Cretons and chintzes for counterpanes;  |  |  |       |   |  |
| (g) Damask linen ( <i>damascado</i> ) and other stuffs for table linen and serviettes;  |  |  |       |   |  |
| (h) Damasks and damasked tissues.   |  |  |       |   |  |
| 1475  | Embroidered or needle open-worked tissues other than bands or insertions   | 1 20                                       | 1531  | Carpets and rugs, and the tissue for making them  | 0 85                                       |
| 1476  | Knitted or netted tissues, unbleached or white, in the piece   | 0 65                                       | 1532  | Knitted or netted articles or manufactures, not mentioned, even though they may contain small ornamentations of silk or imitation precious stones | 2 00                                       |
| 1477  | Tissues, unbleached, not mentioned without any white or coloured part, neither figured nor sewn (canvas, domestics, diagonals, drilsons)   | 0 34                                       | 1533  | Rationalles, slippers, carpet slippers or pumps, with or without leather soles  | 1 60                                       |
| 1478  | Tissues with designs, such as stripes, checks, or others, made with silk threads, provided that the silk does not exceed 25 % of the total surface   | 1 60                                       | 1534  | Paize.  | 0 75                                       |
| 1479  | Knitted or netted tissues, coloured, in the piece  | 0 70                                       | 1535  | Tassels or tufts of wool  | 2 00                                       |
| 1480  | Straining tissues for industrial purposes  | 0 50                                       | 1536  | Woolen waste (waste from looms and from shavins)  | 0 03                                       |
| 1481  | Braes for trousers   | 1 20                                       | 1537  | Bandeaus covered with wool, cloth, beaver or felt for making hats without bandeaus or accessories of any kind                                     | 1 00                                       |
| 1482  | Bands, embroidered or open-worked, even combined with wool or silk   | 2 50                                       | 1538  | Woolen, shawls and similar articles of crochet or other lace work   | 2 00                                       |
| 1483  | Towels   | 0 70                                       | 1539  | Cachuchas of felt, beaver, wool or cloth  | 2 00                                       |
| 1484  | Rags, clippings, unraveled yarns and waste for paper making, or waste for cleaning machinery   | 0 05                                       | 1540  | Knitted or netted shirts, even if containing cords or ornamentations of silk or lace  | 2 00                                       |
| 1485  | Brail, galanes and fringes for furniture and curtains, and similar ornamentations, not specified   | 1 50                                       | 1541  | Knitted or netted woollen, pure, socks and stockings  | 1 60                                       |
| 1486  | Note.—Mercurized tissues or articles will be dutiable at the same rate as the corresponding articles or tissues not mercurized. Embroidered tissues or articles, not specified, will pay 25 % over and above the duty which applies to the same articles or tissues without embroidery.  |  | 1542  | Shapes ( <i>campanas</i> ) of wool, cloth, beaver or felt for making hats without bandeaus or accessories of any kind                             | 1 00                                       |
|   |  |  | 1543  | Table covers and counterpanes, with embroidery or ornamentations of silk or lace  | 2 00                                       |
|   |  |  | 1544  | Table covers and counterpanes, without embroidery or ornamentations of silk   | 1 60                                       |
|   |  |  | 1545  | Girths for seats and saddles  | 1 00                                       |
|   |  |  | 1546  | Waist-bands, even if with rubber and clasps   | 1 60                                       |
|   |  |  | 1547  | Neckties  | 2 00                                       |
|   |  |  | 1548  | Cords ( <i>cordanes</i> )   | 1 60                                       |
|   |  |  | 1549  | Laces with tags for footwear  | 1 00                                       |

| No.  | Articles.   | Rates of<br>Duty.<br>Pesos cts.<br>Per kilog. | Nos. | Articles.   | Rates of<br>Duty.<br>Pesos cts.<br>Per kilog. |
|------|---|---|------|---|---|
|      |   |   |      |   |   |
| 1550 | Corsets, even if containing ribbons, lace, or small ornamentations of silk  | 1 60  | 1610 | Coarse linen ( <i>axofre</i> )  | 0 60  |
| 1551 | Patterns ( <i>corsets</i> ) for shippers  | 1 60  | 1611 | Antimacassars, table-covers, table-mats, counterpanes, curtains and other crochet articles                      | 2 40  |
| 1552 | Curtains with silk, lace or embroidery  | 2 50  | 1612 | Frames for ladies' and children's hats, even though they contain bandeaux                                       | 0 60  |
| 1553 | Curtains without lining or with lining other than silk, not specified   | 1 60  | 1613 | Buttons, covered  | 0 70  |
| 1554 | Eiderdowns without embroidery, lace or silk   | 2 60  | 1614 | <i>Ca-buchas</i> , with or without peaks  | 1 60  |
| 1555 | Eiderdowns and cushions with embroidery, lace or silk   | 2 50  | 1615 | Footwear with soles of rubber, of leather or other material   | 1 70  |
| 1556 | Lace and point lace   | 2 50  | 1616 | Pants for men, not specified  | 1 60  |
| 1557 | Bands and straps for girths or for furniture  | 1 00  | 1617 | Pants and drawers, under-vests and under-shirts of knitted or netted tissue                                     | 1 00  |
|      | Bands for waist-belts, for inside wear, even though containing rubber, buckles &c.—See "Drugs and Medicines"  |   | 1618 | Shirts of knitted or netted tissue, even if containing embroidery or corals of silk                             | 1 20  |
| 1558 | Coarse felt in pieces, such as is used for saddle blankets, not suitable for articles of clothing   | 0 30  | 1619 | Shirts for men, even if embroidered   | 2 00  |
| 1559 | Felt tissue, suitable for articles of clothing  | 1 20  | 1620 | Table covers, plain or ornamented   | 1 40  |
| 1560 | Tassels ( <i>areos</i> )  | 1 60  | 1621 | Table covers or counterpanes of lace or point lace and the like   | 2 40  |
| 1561 | Umbrella covers   | 0 80  | 1622 | Girths and cruppers ( <i>ataharras</i> & <i>retrancas</i> ) of tissue or cord                                   | 0 80  |
| 1562 | Flannel   | 0 80  | 1623 | Ribbons   | 1 00  |
| 1563 | Flannel or <i>lapetilla</i> , coloured (tartan)   | 0 80  |      | Galloons and tapes  | 1 00  |
| 1564 | Blankets  | 0 50  | 1624 | Waist-belts, even if containing rubber and buckles  | 1 00  |
| 1565 | Brail   | 1 60  | 1625 | Coverlets and counterpanes, not specified   | 0 80  |
| 1566 | Saddle-blankets and back-cloths for animals   | 2 00  | 1626 | Neckties  | 1 30  |
| 1567 | Gloves of knitted or other ware   | 0 60  | 1627 | Laces with tags or loops for footgear or for corsets  | 0 90  |
| 1568 | Yarn, white or coloured   | 0 10  | 1628 | Corals, not specified   | 0 90  |
| 1569 | Threads with strands of metal or of silk  | 0 51  | 1629 | Corsets, even if containing lace or ornamentations of other material  | 1 50  |
| 1570 | Threads for embroidering or for fringes on shawls   | 0 70  | 1630 | Curtains of lace or point lace  | 2 40  |
| 1571 | Carded wool   | 0 05  | 1631 | Curtains of tissue with ornamentations or trimmings of lace or any other material                               | 1 80  |
| 1572 | Fleeces wool  | 0 05  | 1632 | Curtains without either lace or ornamentations  | 1 20  |
| 1573 | Garters, even though containing rubber and clasps   | 1 20  | 1633 | " <i>Almofina</i> ," white or coloured, for lining or stiffening  | 0 55  |
| 1574 | Travelling cloaks   | 2 50  | 1634 | Collars and cuffs of lace or point lace, or embroidered, open-work or ornamented with lace                      | 2 80  |
| 1575 | Mantillas with silk lace  | 2 60  | 1635 | Collars and cuffs without embroidery, openwork or lace  | 1 70  |
| 1576 | Mantillas with lace other than silk   | 1 50  | 1636 | Ropes and cables, whether tarred or not, having a diameter of 3 centimetres or more                             | 0 02  |
| 1577 | Cloth with weft of wool, or wool and another fibre other than silk, and warp which is clearly of cotton, hemp, linen or fibres of similar value, without admixture of wool or silk  | 1 00  | 1637 | Ropes of 1 centimetre or more, but less than 3 centimetres diameter   | 0 05  |
| 1578 | Other cloth, even if containing   | 1 50  | 1638 | Ropes less than 1 centimetre in diameter  | 0 15  |
| 1579 | Large square shawls, with or without fringe of any material other than silk   | 1 40  | 1639 | Drill, white and coloured   | 1 00  |
| 1580 | Large square shawls with threads or fringes of silk   | 2 50  | 1640 | Drill, lace and other stuffs of the same kind, for covering mattresses  | 1 00  |
| 1581 | Kerchiefs   | 1 50  | 1641 | Down cushions and pillows, stuffed  | 0 55  |
| 1582 | Umbrellas   | 1 20  | 1642 | Eiderdowns and pillows, stuffed   | 1 80  |
| 1583 | Passementerie and ornamentations not specified, for costumes  | 2 00  | 1643 | Lace, lace trimming and passementerie, not mentioned  | 2 00  |
| 1584 | Garters and scarves, even though they contain small ornamentations, threads or ribbons of silk or imitation precious metal  | 2 00  | 1644 | Bandeaux for hats   | 0 01  |
| 1585 | Ready-made clothing for men, women or children, made of cloth or tissue of wool and cotton of the kinds specified in No. 1577, and with lining or ornamentations other than wool or silk  | 1 00  | 1645 | Tow   | 1 00  |
| 1586 | Ready-made clothing for men, women or children, made of any other tissues of wool or wool and cotton, even though they contain, to only a small extent, stripes, checks, or strands of silk, with lining or ornamentations other than silk or lace or embroidery                      | 2 00  | 1646 | Bands or strips ( <i>fajas</i> & <i>tiras</i> ) for footgear, even if knitted                                   | 0 80  |
| 1587 | Ready-made clothing for men, women or children, made of any other tissues, like those in the preceding paragraph, and with lining and ornamentations of silk or lace or embroidery  | 2 50  | 1647 | Bands or strips ( <i>fajas</i> & <i>tiras</i> ) with or without rubber, for waist-belts, garters and suspenders | 1 10  |
| 1588 | Articles of clothing made with tissues of wool, with stripes or checks of silk, described in No. 1597   | 3 00  | 1648 | Pillow and cushion cases with embroidery or lace  | 2 40  |
| 1589 | Ready-made clothing, not specially mentioned  | 2 00  | 1649 | Pillow and cushion cases without embroidery or lace   | 3 00  |
| 1590 | Travelling cloaks or pouches, with or without rubbered tissue   | 1 60  | 1650 | Gloves  | 1 40  |
| 1591 | Travelling cloaks or pouches, with rubbered tissue  | 1 80  | 1651 | Hammocks  |   |
| 1592 | Threads and clothing of rubbered tissue   | 1 50  | 1652 | Yarns, bleached and unbleached for looms and other weaving frames   | 0 10  |
| 1593 | Hats of wool, felt, beaver, cloth, &c., with ornamentations other than silk, lace or fine feathers  | 1 50  | 1653 | Yarns, coloured, for looms and other weaving frames   | 0 13  |
| 1594 | The same, with lace, silk, or fine feathers, such as ostrich, heron, &c.  | 2 10  | 1654 | Sewing thread, in balls, buns, on cards and reels   | 0 35  |
| 1595 | Tissue of wool and cotton, plain or figured, for ladies' clothing or for lining, in which the warp is undoubtedly of cotton, hemp, linen, or fibres of like value, without admixture of wool or silk, and the weft is of pure wool, or of wool mixed with any other fibre except silk | 1 00  | 1655 | Thread for crochet and darning  | 0 35  |
| 1596 | Tissues of wool, plain or figured, for ladies' clothing, such as cashmeres, merinos, jacquards, mullins, and similar tissues, even though they contain cotton, or, to a slight extent, stripes or strands of silk   | 1 30  | 1656 | Thread for embroidery   | 0 35  |
| 1597 | Tissues of wool, with stripes, checks, or designs of silk, the surface of which does not exceed 25 % of the total surface   | 2 50  | 1657 | Oil cloth for booting and for carriages   | 0 15  |
| 1598 | Tissues, ribbed, not specified  | 1 50  | 1658 | Pictures and prints, of tissue, stamped, cut, or in pieces  | 1 00  |
| 1599 | Tissues for table covers, counterpanes and furniture, plain, figured or damasked  | 1 30  | 1659 | Oil cloth prepared for oil painting   | 1 20  |
| 1600 | Suspenders, even if containing rubber and clasps  | 1 60  | 1660 | Garters, even if containing rubber and clasps   | 0 03  |
| 1601 | Straps or bands for belts, garters, and suspenders, whether rubbered or not   | 1 50  | 1661 | Flax, raw   | 0 01  |
| 1602 | Embroidered tissues or articles, not specified, will pay 1 % over and above the duty payable on the same article or tissue, not embroidered   |   | 1662 | Hose piping   |   |
|      |   |   | 1663 | Double-lined services, whether cut or not, with or without hem-stitching  | 1 20  |
|      |   |   | 1664 | Manufactures of lace or point lace, not specified   | 2 70  |
|      |   |   | 1665 | Manufactures of oil cloth, not specified  | 1 20  |
|      |   |   | 1666 | Socks, stockings and caps   | 0 80  |
|      |   |   | 1667 | Large square shawls, with fringes of silk   | 1 80  |
|      |   |   | 1668 | Handkerchiefs, plain, cut, with or without hems, even when piped, chain-stitched, or perforated                 | 1 20  |
|      |   |   | 1669 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1670 | Handkerchiefs, plain, cut, with or without hems, even when piped, chain-stitched, or perforated                 | 1 20  |
|      |   |   | 1671 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1672 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1673 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1674 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1675 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1676 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
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|      |   |   | 1699 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1700 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1701 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1702 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
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|      |   |   | 1705 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1706 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1707 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
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|      |   |   | 1717 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1718 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1719 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1720 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
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|      |   |   | 1798 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1799 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1800 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1801 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1802 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1803 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1804 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1805 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1806 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |
|      |   |   | 1807 | Handkerchiefs, not embroidered or with monogram or figures  | 1 80  |



## GROUP 24.—TEXTILES—continued.

| No.  | Articles.  | Rates of Duty.<br>Pesos cts<br>Per kilog. |
|------|--|---|
| 1688 | Ready-made clothing for external wear, for men (jackets, trousers, vests, &c.).  | 1 50                                      |
| 1689 | Clothing made with rubberized tissue (overcoats, &c.).   | 1 20                                      |
| 1690 | Travelling cloaks or ponchos, and tissue for making the same.  | 0 80                                      |
| 1691 | Travelling cloaks and ponchos of rubberized tissue.  | 1 20                                      |
| 1692 | Bedsheets ( <i>albanas</i> ), with embroidery, ornamentations, figures, &c.  | 1 10                                      |
| 1693 | Bedsheets ( <i>albanas</i> ), without either embroidery or ornamentations.   | 1 00                                      |
| 1694 | Sacks of varnished tissue or black oil-skin, for packing.  | 1 00                                      |
| 1695 | Hats with ordinary ornamentations, "cachuchas" and caps.   | 1 50                                      |
| 1696 | Hats ornamented with silk, lace or fine feathers.  | 2 00                                      |
| 1697 | Hats, caps or "cachuchas" of oil-skin.   | 2 00                                      |
| 1698 | Tissues, tarred or waxed.  | 0 01                                      |
| 1699 | Tissue, varnished or of black oil-skin, without devices, for packing.  | 0 08                                      |
| 1700 | Straining tissues for industrial use.  | 0 50                                      |
| 1701 | Common unbleached tissues, such as sail-cloth, "casquillos," osanaburgs, duck, raven's duck, and other similar material, not specially mentioned.  | 0 35                                      |
| 1702 | The same tissues, bleached.  | 0 55                                      |
| 1703 | The same tissues, coloured or with coloured stripes and checks.  | 0 45                                      |
| 1704 | Fine unbleached tissues, plain or figured, such as holland and other similar material generally used for ladies' clothing.   | 0 80                                      |
| 1705 | Plain white tissues, without any design whatever, such as those called batistes, tralays, creas, britannicas, and other similar material, generally used for making lingerie and bed linen.  | 0 90                                      |
| 1706 | Tissues, white and coloured, plain, printed, dyed or made with coloured threads or coloured and white threads, with or without stripes and checks, corded, fluted, frizzled, figured or openworked in loom, damasked, raised or not raised, and as generally used for ladies' and children's garments, for men's shirts, for lining clothes, for curtains, for table-linen and for upholstering furniture, provided that they are not specially included under another No. | 1 00                                      |

Note.—The following are the principal tissues included in this classification:

- (a) Batistes, hollands, "hollanillos," crepes, and fluted and sponge tissues;
- (b) Brocades, "marsellas," and tissues marsellised (*amar-selladas*) or embossed in the loom;
- (c) Lawns and muslins;
- (d) Stripes, carolines, zephyrs, Oxfords, plain or figured, and other tissues of the same style made with dyed or dyed and white yarns;
- (e) Satens, satin, satinetts, percales, and silesias;
- (f) Damask linen (*atenanissas*) and other kinds for table-cloths and serviettes;
- (g) Damasked and damasked tissues.

|      |   |      |
|------|---|------|
| 1707 | Tissues, rubbered, not specified.   | 1 10 |
| 1708 | Knitted or netted tissues, unbleached or bleached, in the piece.  | 0 70 |
| 1709 | The same tissues, coloured.   | 0 80 |
| 1710 | Tissues, embroidered or needle-openworked, other than bands or insertions.  | 1 70 |
| 1711 | Tissues with stripes, checks, or designs, formed of strands of silk, provided that the silk surface does not exceed 25 % of the total surface of the cloth.         | 1 70 |
| 1712 | Lace or point-lace tissues, not specified.  | 1 40 |
| 1713 | Hand-embroidered or openworked, even if containing wool or silk (let-ins, insertions).  | 2 50 |
| 1714 | Braces.   | 1 30 |
| 1715 | Towels.   | 0 80 |
| 1716 | Bedclothes, "barridos," and fringes for bedclothing, furniture and curtains, and similar ornamentations, not specified.   | 1 70 |
| 1717 | Mercerised tissues or articles will be dutiable at the rate applicable to the same articles or tissues not mercerised.  |      |
| 1718 | Embroidered tissues or articles, not specified in that condition will pay 25 % over and above the duty which applies to the same article or tissue not embroidered. |      |

## Animal, Vegetable, or Artificial Silk.

|      |   |      |
|------|---|------|
| 1719 | Ornamentations, not specified.  | 3 50 |
| 1720 | Carpets and rugs, and tissue for making the same.   | 2 50 |
| 1721 | Articles or manufactures of lace or point-lace, not specified.  | 4 00 |
| 1722 | Articles not specified.   | 4 00 |
| 1723 | "Artificial" (artificial chemical silk thread).   | 1 00 |
| 1724 | Tassels of silk or of cotton, linen or wool combined with silk.   | 2 50 |
| 1725 | Buttons covered with silk.  | 2 00 |
| 1726 | Table covers, cushions, counterpanes and curtains.  | 3 00 |
| 1727 | Sleeves or velvets.   | 1 00 |
| 1728 | Libbons and velvets.  | 3 00 |
| 1729 | Ribbons, plain or figured, in which one of the two threads of the tissue (the warp or the weft) is made exclusively of cotton, linen, or any fibre other than silk. | 3 00 |
| 1730 | Ribbons, not mentioned.   | 5 00 |
| 1731 | Waist-belts, even if containing rubber and clasps.  | 3 50 |
| 1732 | Neckties.   | 3 50 |
| 1733 | Laces, with tacks, for boots and shoes.   | 1 50 |
| 1734 | Corals for watches, eye-glasses, &c.  | 3 50 |
| 1735 | Corsets.  | 3 00 |
| 1736 | Lace, blonde and point-lace.  | 4 00 |
| 1737 | Ban-lans or lining for hats.  | 2 00 |
| 1738 | Fringes.  | 3 00 |
| 1739 | Covers for umbrellas and parasols.  | 3 00 |
| 1740 | Galloons and passementerie in general.  | 3 00 |
| 1741 | Gauze and tulle.  | 5 00 |
| 1742 | Gloves.   | 6 00 |
| 1743 | Silk threads, single or twisted, for fringes of shawls, or for making shawls.   | 2 00 |

| No.  | Articles.   | Rates of Duty.<br>Pesos cts<br>Per kilog. |
|------|---|---|
| 1744 | Thread for sewing, embroidery, &c.  | 1 50                                      |
| 1745 | Garters, even though containing rubber and clasps.  | 3 00                                      |
| 1746 | Mantillas, embroidered or openworked.   | 4 00                                      |
| 1747 | Mantillas, plain.   | 3 00                                      |
| 1748 | Shawls, scarves, head-shawls and wraps.   | 3 50                                      |
| 1749 | Handkerchiefs.  | 3 50                                      |
| 1750 | Unbleached tissues, not mentioned, made with tissues of silk and cotton described in No. 1740.  | 2 00                                      |
| 1751 | Ready-made clothing, not mentioned, made with tissues of silk and cotton described in No. 1740.   | 3 50                                      |
| 1752 | Articles of clothing made with other tissues not mentioned.   | 4 00                                      |
| 1753 | Articles of clothing for underwear, not specified.  | 3 50                                      |
| 1754 | Travelling cloaks or ponchos, rubbered.   | 2 50                                      |
| 1755 | Animal or vegetable silk, not manufactured.   | 1 50                                      |
| 1756 | Hats for men, whether finished or not, and hats for ladies and children.  | 2 00                                      |
| 1757 | Tissues, rubbered, not mentioned.   | 2 00                                      |
| 1758 | Tissues for sleeves or sifters.   | 1 00                                      |
| 1759 | Black tissues, light and broad for mantillas, in one piece, such as those called Jersey and China crepe.  | 3 00                                      |
| 1760 | Tobacco in silk and cotton, in which one of the threads of the cloth (either the warp or the weft) is exclusively of cotton, linen or any material other than wool or natural or artificial silk. | 3 00                                      |
| 1761 | Other tissues of pure or mixed silk, not mentioned, such as velvet, plush, &c.  | 4 00                                      |
| 1762 | Push tissue, or tissue for making hats.   | 1 50                                      |
| 1763 | Suspenders, even if containing rubber.  | 3 00                                      |
| 1764 | Strips or bands for waist-belts, garters or suspenders, even if containing rubber.  | 2 50                                      |
| 1765 | Clothing of rubberized tissue (overcoats, &c.).   | 2 50                                      |

## GROUP 25.—TOBACCO AND MANUFACTURES THEREOF.

|      |   |      |
|------|---|------|
| 1766 | Tobacco in the form of cigarettes.  | 4 00 |
| 1767 | Tobacco in the form of cigars.  | 3 00 |
| 1768 | Tobacco, cut in leaf (there will not be any national consumption duties). | 2 50 |
| 1769 | Tobacco, prepared for chewing or as snuff.                                | 2 00 |

## GROUP 26.—MISCELLANEOUS.

|      |  |       |
|------|--|-------|
| 1770 | Merry go-rounds with their accessories.  | 0 02  |
| 1771 | Cordons and strips for hats, imitation Morocco leather.  | 0 20  |
| 1772 | Chenatographs.   | 0 40  |
|      | Magic lanterns.  | 0 60  |
|      | Cosmoramas.  | 0 60  |
| 1773 | Chenatograph ribbons and films, printed.   | 1 00  |
| 1774 | The same, not printed.   | 0 10  |
| 1775 | Common glue for gluing wood.   | 0 10  |
| 1776 | Naturalistic and other objects for museums and studies.  | Free  |
| 1777 | Wreaths and articles for funerals.   | 0 50  |
| 1778 | Pictures in oil and hand-painted, on canvas, paper, wood or common metal, not mentioned, whether framed or not.  | 0 50  |
| 1779 | Epaulettes of wire of any metal.   | 1 00  |
| 1780 | False teeth.   | 1 30  |
| 1781 | Designs, moulds and patterns for arts and crafts, not mentioned.   | 0 01  |
| 1782 | Stereoscopes.  | 0 80  |
| 1783 | Stereoscopes (views for).  | 0 35  |
| 1784 | Flowers, tassels and other ornamentations of common metal, not mentioned.  | 2 00  |
| 1785 | Insects.   | Free  |
| 1786 | Insects, moulds and patterns for arts and crafts, not mentioned, such as lion and the like, provided they are indicated by their recognised names and by that of the principal material or materials of which they are composed. | Free  |
| 1787 | Tapistry work, not mentioned, on any tissue, will pay half the rate of the duty which would apply to the same tissues if they were not mentioned.  |       |
| 1788 | Tapistry work, the embroidery of which has merely been begun, will pay half the duty which would be imposed on the same work if completed.   |       |
| 1789 | Masks not specified.   | 1 00  |
| 1790 | Materials for making artificial flowers and plants.  | 0 00  |
| 1791 | Objects for games of chance or hazard of any kind and material, not mentioned.   | 10 00 |
| 1792 | Artificial plants.   | 2 00  |
| 1793 | Watches, of gold or platinum.  | 10 00 |
| 1794 | Watches, of silver.  | 4 00  |
| 1795 | Watches of any metal or material not specified, even if gilt or silvered.  | 1 50  |
| 1796 | Table and wall clock ornamentations of marble, Jasper and similar stone, or of metal.  | 0 50  |
| 1797 | Table and wall clocks, of metal and of wood, without ornamentations.   | 0 20  |
| 1798 | Clocks for towers and public buildings.  | Free  |
| 1799 | Portraits with or without frames.  | 0 70  |
| 1800 | Tents will pay 10 % more than the tissue of which they are made, without prejudice to the duty for erecting them, which will be dutiable according to the material of which they are composed.                                   |       |
| 1801 | Foreign salt shall be subject to import duty as follows:   |       |

|   | Per kilo   |
|---|------------|
| Imported through Custom houses on the Atlantic.         | 5 centavos |
| Through Custom houses on the Pacific.                   | 2 "        |
| The Custom house of Cienfuegos.                         | 4 "        |
| The Custom houses of Araraue, Orocué and Bajo Chagueté. | 3 "        |

## ARTICLES OF WHICH THE IMPORTATION IS PROHIBITED.

ARTICLE 2.—Private individuals or firms are absolutely prohibited from importing the following articles:

- Articles expressly prohibited by this Tarif.

\* Tents of canvas, of cotton, unbleached—34 cts. per kilog. gross.

\*\* Tents of hemp canvas, bleached—64 cts. per kilog. gross.

\* Foreign salt which is imported through the ports of Buenaventura and Tumaco shall pay a duty of 10 centavos per kilogramme over and above the previously existing duty (2 centavos per kilogramme).

2. Apparatus and machines for minting coin.
3. Colombian postage-stamps.
4. Coins of silver, copper or nickel.
5. Stamp paper and dies, with the seal or coat-of-arms of the Republic, or with inscriptions, in forms as sold by the Government for the collection of public revenue.
6. Plates for making bank notes, with the name of the Republic.

## EXPORT DUTIES.

ARTICLE 3.—The following export duties will be levied, per kilogramme gross weight, on the under-mentioned articles:—  
 1. Bacon, or toquilla straw for making hats ..... 1 peso  
 2. Stuffed birds ..... 3 pesos  
 3. Tuna ..... up to 6 % *ad valorem*

## VARIOUS REGULATIONS.

ARTICLE 4.—The tax on tagna, alluded to in the previous Article, will remain in force only whilst the liberty to exploit this material, provided for in the Fiscal Code, continues, and whilst for this reason forests of tagna cannot be allotted or let out on lease as uncultivated lands.

ARTICLE 5.—Goods composed of a mixture of substances dutiable at different rates will be liable to duty at the rate applicable to the part subject to the highest rate. Nevertheless, substances which are insignificant in quantity and of no decisive importance so far as the quality of the goods is concerned are not taken into account, excepting in the case of alcohol or ether, or wherever it can be reasonably supposed that the admixture has been effected with the object of avoiding the payment of Customs duty.

ARTICLE 6.—Articles produced by a mechanical combination of parts subject to different rates of duty will pay duty as entireties according to the principal part, viz., that part which constitutes the characteristic feature of the goods (such as manufactures of metal, glass-ware, monuments, &c.) Nevertheless, when there is no provision in the factories of wool, &c.) Nevertheless, when there is no provision in the Tariff for the article regarded as a manufacture of the material of which the principal part is composed, or when the principal part cannot be determined, duty on the goods will pay duty according to the part which is dutiable at the highest rate; neither those parts which are necessary for putting the article into practical use, nor those which do not increase its commercial value to any appreciable extent, shall be taken into account. Goods will not be considered as composite merely for the reason that they contain parts sewn or bolted together the different parts of the object, to give them object on the top of another, to increase its durability, and so forth.

The composite articles referred to in the previous paragraph will be dutiable as such even if they are unmounted when imported, or if unimportant parts are missing.

ARTICLE 7.—If any article has been charged at different rates in the Tariff, it will pay the highest of those duties which have been indicated in the said Tariff.

ARTICLE 8.—Articles not mentioned in this Tariff, or which do not come within the general classifications, will pay a duty equal to 60 % of their original value, in accordance with the Consular invoice, or with the expert valuation when the Chief of Customs has adequate reason to suspect fraud in the declaration, unless the Customs Board (*Jurado*) has already fixed the rate of duty.

The Board will fix the rate having regard to the value of the article, to the conditions as raw material or as a manufactured article, and to the duty charged on similar articles. The decisions of the Customs Board, issued in virtue of this authorisation, will form part of the Tariff so long as Congress does not legislate on the particular point.

ARTICLE 9.—Packing which is used for the protection of foreign goods will pay the same import duty as the goods themselves, with the following exceptions:—

- (1) Articles exempt from duty and those charged with a duty not exceeding 10 centavos per kilogramme may not be packed except with papers, oiled tissue, canvas or sackcloth, tarpaulin, linings, iron, zinc, lead or wood: any other material of greater value, even if imported as packing, must be declared separately, and will pay the duty applicable to it.
- (2) Articles charged at a rate exceeding 10 centavos and less than 50 centavos per kilogramme, which are imported in bales, may be packed in strips of linen cloth, of coarse canvas, or of wrapping (*bayetin*), or in woollen or cotton covering, provided that the weight of these articles does not exceed 3 % of the total weight value of the bale. Any excess will be declared as a separate article, even if imported as a covering, and will pay the duty fixed therefor in this Tariff.

ARTICLE 10.—Internal receptacles or packing of any article whatever will pay the same duty as the material or article which they contain, provided that such receptacles are of paper, cardboard, common wood, tinplate, iron, lead, zinc, tin, earthenware, faience, porcelain, glass or tissue of cotton, hemp, linen or wool.

When the interior receptacles or packing of an article are worth more than the substance which they contain, such receptacles or packing must be declared as separate articles, and their weight must be given in the Consular invoice. If this is not done, the whole will be assessed as of the class to which the receptacle belongs.

ARTICLE 11.—Monopoly articles intended to produce revenue for the State, Departments or Municipalities may only be imported by such bodies when they directly administer these revenues, or by those to whom a concession has been awarded in respect of such revenues. In either event they will pay, on importation into the territory of the Republic, the Customs duties fixed by this Law, except in the case of articles monopolised for the benefit of the State.

ARTICLE 12.—The *ad valorem* duties fixed by this Tariff will be levied on the value shown by the Consular invoices presented by the consignors to Customs, on oath, with the reservation referred to in Article 14 of this Law.

ARTICLE 13.—Goods or articles which are imported into the country by parcel post will pay the duties fixed thereby by this Tariff, even if the same parcel includes two or more articles subject to different duties; in this case, however, the contents of the whole parcel will be assessed at the rate applicable to the most highly taxed article which it contains.

ARTICLE 14.—Should the Chief of the Customs House or Post Office through which the postal packets pass suspect a fraudulent declaration of the goods referred to in the two preceding Articles, he may adopt one or other of the following two courses:—

- (1) To have the goods valued by experts and duty assessed on such valuation, if it should be greater than the declared value, but according to the latter if it is not greater; and

- (2) To take over the articles in question on behalf of the Government at the declared value plus 5 %, after consultation with the Ministry of Hacienda.

ARTICLE 15.—The Ministry of Hacienda will send to every Customs house, for use as specimens, samples of articles in respect of the classification of which difficulty may arise; a collection of these samples will be made in the Customs houses, which will be renewed or modified as occasion may arise.

Paragraph. Samples of the said articles will also be sent to the principal towns in the Republic so that the commercial community may consult them in the office designated for that purpose by the Ministry.

ARTICLE 16.—Offices (*oficinas mercantiles*) are established in the Ministry of Hacienda, in the Customs houses at Barranquilla, Buenaventura, Cartagena, and at other centres which the Government may consider expedient, for the analysis of merchandise. The Government is empowered to organise such offices, to equip them with the apparatus and appliances necessary for their working, and to appoint the staff and fix the basis on which the work must be carried out.

ARTICLE 17.—All clauses relative to the exemption from Customs duty in favour of persons or firms in contractual relations with the Public Administration are henceforth absolutely prohibited.

ARTICLE 18.—Contractors who, in virtue of contracts entered into with the Government, are exempted in whole or in part from the payment of Customs duties in respect of material required for their business, and who under cloak of this exemption shall import articles not included therein or who shall use any of the articles intended for the undertaking which is being favoured, or who shall transport them to places not included in the exemption, will be held to be defrauding the Public Treasury and will be punished accordingly.

Materials which remain over, or which have been found to be of no use for the undertaking in question, may not be sold without permission of the Government.

ARTICLE 19.—The Government is invested with the following powers and authority:—

- (1) To fix the import duties on imported salt, which shall in no case be less than the duties at present in force.
- (2) To establish new Customs houses on any of the tributaries or sub-tributaries of the Orinoco system, and to fix the duties to be paid at those Customs houses in respect of imports into national territory.
- (3) To concede exemption from Customs duties in respect of materials imported by the Departments and Municipalities for important works of public utility, such as installations of electric generating plants and tramways, undertaken directly by those bodies. This exemption will be limited to the materials required for the inauguration of the work, and will be limited to spare parts which are imported afterwards.
- (4) To grant the same exemption in respect of objects intended solely and exclusively for the Catholic faith, such as chalices, cibaries, shrines, canopies, mass-books, censures, statues, images &c., provided that the Bishops apply directly to the Government on behalf of the churches in their dioceses.
- (5) To grant exemption from Customs duty, with any restrictions which may be deemed expedient, in respect of instruments and appliances imported by scientific explorers and travellers who visit the country to make investigations which the Government may consider to be of positive utility.
- (6) To grant exemption to operatic or musical or dramatic companies in respect of costumes, decorations, musical instruments, and other accessories belonging to their equipment.
- (7) To sanction exemption from Customs duties in respect of materials, books and scholastic articles imported by the Departments and Municipalities for public instruction, provided the Governor or the President of the Municipal Council as the case may be, applies direct to the Government.
- (8) To grant the same exemption, with the necessary conditions to obviate prejudice to the Customs revenue, to benevolent institutions, supported by the Departments or by the Municipalities, as well as to those founded or maintained by religious communities, and also to those which comprise drugs, medicines, and surgical appliances. This exemption, in question, and as far as the religious communities are concerned, it applies to their vestments and to the cloth for making them. In the first case, application will be made to the Ministry of Hacienda through the Governor of the Department in which the charity or benevolent institution is operating, and in the second case through the proper Diocesan Bishop.
- (9) To reduce and even temporarily to suppress, for the whole nation or for any one or more Departments, the Customs duties on staple food stuffs, if, owing to the failure of the harvests or to some other calamity, there is considerable scarcity in the district affected by famine. The Government may, however, avail itself of this power only during a parliamentary recess, and at the request of the Municipalities and Chambers of Commerce of the Department or Departments in which the scarcity of food-stuffs occur.
- (10) To exempt from import duties chemical and physical laboratories which are imported for instruction in private colleges.

ARTICLE 20.—Samples of goods imported through the Customs houses may be admitted duty free provided the following conditions are fulfilled:—

- 1st.—That samples of all kinds of merchandise having no commercial value are presented in such a form as to be useless for any purpose other than that of taking orders.
- 2nd.—That samples of tissues, coloured felts and paper do not exceed 40 cms. in length calculated on the warp of the tissues, even though they be of the whole width of the piece, which will be determined as follows:—In the case of tissues by the selvages and in the case of coloured felts and paper by a narrow border which is left unstamped along the side edges. Samples which are of no practical use except in larger sizes will be presented to the Customs authorities rendered unsuitable for use by means of incisions made every 20 cms. across the width.
- 3rd.—That samples of cloth do not exceed 30 cms. in size on both
- 4th.—That cables, metal wires, strips and mouldings of wood do not exceed 8 cms. in length.
- 5th.—That samples of wines, spirits, and other liquids are imported in vessels which do not exceed 5 decilitres in capacity.
- 6th.—That jewellery and plate of any metal are imported in a condition which renders them unfit for use.

7th.—Other samples of merchandise which cannot be rendered useless, and which may therefore be capable of being sold, will pay Customs duty on importation. The importer will nevertheless be entitled to a refund by the Customs authorities of the amount he paid in respect of import duty, with a reduction of 2%, provided that he re-exports them within one year from the time of declaring them and presenting them for inspection.

ARTICLE 21.—Each packet, flask, bottle or vessel imported into the country containing cigarettes, perfumes and spirits shall bear the name of the importer, as well as a stamp which will be supplied free by the Colombian Consul, Vice-Consul or Consular Agent at the place whence the articles are despatched. These officers will testify to this act in the certificate which must be affixed to the foot of each invoice.

Paragraph 1. Consular Officers will communicate to the Chiefs of Customs, in a special note, the number of stamps which they supplied for each consignment and the date when the same took place.

Paragraph 2.—The Government will provide the said officers with a sufficient number of special stamps for the purposes mentioned, and will issue instructions to which Consular and Customs Officers must conform in order that the provisions of the present Article may be duly carried out.

ARTICLE 22.—The national consumption tax on cigarettes manufactured in the territory of the Republic is repealed; but this repeal will be made simultaneously with the higher rate of duty enacted by this Tariff on foreign cut tobacco, and in the same proportion.

ARTICLE 23.—The tax on the manufacture of wax matches and wooden matches produced in the country is repealed at works which enjoy neither privileges nor exemption from Customs duty.

ARTICLE 24.—The imposition of national taxes on foreign articles or articles produced in the country which are conveyed from one part of the Republic to another is prohibited. Hence the following shall be repealed:—

1st.—The tax which has been levied in Panto on goods which passed from the Department of Narino to the Department of Cauca, in virtue of Decree No. 669 of 1908. The repeal of this tax will be carried out on and from the day on which the present Law comes into force.

2nd.—The tax on wheat flour, either national or foreign, which comes up the river Magdalena, established by Decree No. 166 of 1906, modified by Decrees Nos. 190 and 493 of the same year, 1931 and 596 of 1907. The annulment of this tax will apply in the same terms and within the same period as the increase of the Customs duty on foreign wheat decreed in this Law is carried into effect.

ARTICLE 25.—Any citizen is entitled to be present in the Customs house at the opening of parcels of goods and to sign as having witnessed the proceedings.

ARTICLE 26.—The present Customs Tariff shall apply to goods imported into the country, with the following reductions:—

|                    |      |
|--------------------|------|
| Orocúe .....       | 10 % |
| Arauca .....       | 60 % |
| Buenaventura ..... | 20 % |
| Guapi .....        | 20 % |
| Tumaco .....       | 50 % |

The reductions conceded by this Article in respect of import duties on goods imported through the Pacific Customs houses shall not be extended

to articles which at present pay duty under the existing Tariff without any reduction whatever.

These reductions shall terminate in the case of such Customs houses from the date on which traffic is taken through the Panama Canal, and as the Law decrees.

ARTICLE 27.—The duty on wheat flour imported through the ports of Arauca, Orocúe, Puerto Córdoba, and other ports which may be established in the Eastern part of the Republic shall be subject to a reduction of 50% on the duty which is paid in the Atlantic Customs houses.

ARTICLE 28.—Goods imported through a port in which import duties are subject to reduction and which are transported to the jurisdiction of another Customs house where higher duties obtain, will not be considered as "duties paid" unless the whole of the duties applicable at the latter Customs house have been paid.

ARTICLE 29.—Import and export duties shall be paid in all the Customs houses of the Republic in legal currency.

Paragraph.—In Customs houses where these duties have been paid in silver currency (*plata sellada*) payment may continue to be made in this currency according to its commercial value.

ARTICLE 30.—Exemption from Customs duty granted expressly by Law or by agreements approved by Law and entered into with railway, shipping, manufacturing, &c., concerns, in which contracts no details as to materials have been given, and where such contracts only refer to materials and appliances for such concerns, shall only apply to machinery and spare parts, rails, fishplates, bolts and nuts, tools, rolling stock and appliances for telegraphs and telephones, but in no wise to articles which may be applied to personal use. Hence, the latter shall pay the duties to which they are subject according to this Tariff.

ARTICLE 31.—In order to obtain the exemption sanctioned in the manner prescribed in the previous Article the Customs regulations in force relating to the matter must be complied with.

ARTICLE 32.—The Customs Board must meet the staff appointed under the Fiscal Code at least once a week; and if for any reason the Minister of Hacienda cannot attend, the Chief of Section No. 2 of the Ministry of Hacienda will preside at the meeting.

ARTICLE 33.—If it should occur that at any Customs house duties which are not in accordance with the Tariff have been levied on goods, and as a result the Government should resolve to re-establish the legal rate of duty, this rate will be levied in conformity with the terms prescribed by Law No. 24 of 1898, which replaces Article 205 of the Constitution, and rectification of accounts between importers and the Customs either as against or in favour of the Treasury shall not be required.

ARTICLE 34.—The Ministry of Hacienda shall arrange the Customs Tariff in alphabetical order, and after approval by the Customs Board shall publish the same so that it may prevail in respect of everything which is not clearly contrary to the present Law. To arrange the Tariff in this way the Ministry shall endeavour to include the names of all the articles of commerce which are imported into the country, the classification of which may be doubtful, and shall indicate the duties according to the general headings used under one or other of the Nos. in Article 1.

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ALPHABETICAL LIST OF THE PRINCIPAL GOODS ENUMERATED IN THE TARIFF LAW, GIVING THE NUMBER OF THE CLASS IN WHICH THE ARTICLE WILL BE FOUND.

| Item.                                | Class. | Item.                                | Class. | Item.                                    | Class. | Item.                                | Class.     |
|--------------------------------------|--------|--------------------------------------|--------|--|--------|--------------------------------------|------------|
| Absinth .....                        | 38     | Antiseptic stink .....               | 32     | Articles of silk, pure or mixed .....    | 62     | Bathing apparatus .....              | 12         |
| Accessories for the manufac- .....   | 38     | Aovils, blacksmiths' .....           | 32     | " not included in the 58 .....           | 32     | Bay rum .....                        | 10         |
| tory of artificial flowers .....     | 38     | Apron .....                          | 32     | classes set out in Article 8 .....       | 32     | Beads of faience, metal or .....     | 38         |
| Accessories and materials for .....  | 7      | Aquariums .....                      | 32     | Articles of tagua not .....              | 4      | glass .....                          | 38         |
| electric light .....                 | 38     | Areometers .....                     | 38     | specially classified .....               | 4      | Beans .....                          | 17         |
| Acetate of copper or verdigris ..... | 27     | Articles necessary to munici- .....  | 2      | Articles, woven, of all kinds, .....     | 40     | Beds, wooden or iron, plain .....    | 24         |
| Acid, acetic .....                   | 12     | pilities, for lighting &c .....      | 2      | with or without mixture .....            | 40     | " iron with metal orna- .....        | 24         |
| " boric .....                        | 12     | Articles for diplomatic agents ..... | 2      | Artificial limbs for invalids .....      | 13     | ments .....                          | 24         |
| " carbolic .....                     | 12     | accredited to the Govern- .....      | 2      | ment of Ecuador .....                    | 2      | Bedsprings .....                     | 32         |
| " hydrochloric .....                 | 12     | ment of Ecuador .....                | 2      | Articles for amusement shows .....       | 2      | of Beef, dried and salted .....      | 12         |
| " lactic .....                       | 12     | for the construction .....           | 2      | of buildings, for floors, windows, ..... | 2      | Beer .....                           | 14         |
| " nitric .....                       | 12     | columns, doors, windows, .....       | 2      | venetian blinds & iron stair- .....      | 2      | Belted for forges .....              | 12         |
| " phenic .....                       | 2, 12  | cases .....                          | 2      | Articles gilded or silvered, .....       | 44     | Bells .....                          | 38         |
| sulphuric .....                      | 2      | other than metal .....               | 44     | Articles imported on account, .....      | 44     | Belts .....                          | 32, 40     |
| Advertisements .....                 | 2, 18  | or with the authority, .....         | 44     | of the Government for a use- .....       | 2      | Belts .....                          | 32, 40     |
| Aerated waters, apparatus for .....  | 2, 18  | ful purpose .....                    | 2      | Articles made of natural or .....        | 55     | Bags of wool .....                   | 33         |
| the manufacture of .....             | 2, 18  | artificial hair .....                | 55     | Articles of artificial silk .....        | 57, 47 | Baking powder .....                  | 17         |
| Aerophones .....                     | 2      | " of cotton .....                    | 37     | " of celluloid .....                     | 32     | Baldness with platform, for .....    | 24         |
| Agricultural machines .....          | 2      | " of cork .....                      | 37     | " of enamelled iron of .....             | 22     | counters, with their weights .....   | 24         |
| " digimine imple- .....              | 4      | " of one colour .....                | 22     | Articles of enamelled iron of .....      | 22     | " rubber .....                       | 38         |
| ments .....                          | 4      | two or more colours .....            | 22     | Articles of any metal, gilded .....      | 37     | Balustrades, other than of .....     | 38         |
| Air pistol .....                     | 32     | or silvered .....                    | 37     | Articles of any metal, gilded .....      | 37     | wood, for balustrades .....          | 38         |
| Albums .....                         | 16     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Baranages, surgical .....            | 17         |
| Alcohol .....                        | 36, 51 | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Bands or insertions, of cotton ..... | 46         |
| Alimentary articles not speci- ..... | 17     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | or linen embroidered .....           | 46         |
| ally mentioned .....                 | 17     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Baptismal clothes .....              | 16, 18, 36 |
| Almonds, shelled .....               | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Bark for dyeing .....                | 7          |
| unshelled .....                      | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Bark for tanning .....               | 7          |
| Alphabet for marking .....           | 32     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Barometers .....                     | 28         |
| Alum .....                           | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Barrels, empty wooden, fitted .....  | 12         |
| Aluminium, crude .....               | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | together or not .....                | 12         |
| Ammonia, liquid .....                | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Baskets .....                        | 27, 37     |
| Ammoniacal salt .....                | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Boats .....                          | 2          |
| Amorphous .....                      | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Bookbinder .....                     | 41         |
| Anchor .....                         | 7      | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Aniline .....                        | 27     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Animals, live .....                  | 2      | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Anise, prepared .....                | 32     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Antacid .....                        | 31, 32 | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Anti-friction metal .....            | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |
| Antiphot .....                       | 12     | Articles of any metal, gilded .....  | 37     | Articles of any metal, gilded .....      | 37     | Books .....                          | 41         |



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TARIFF.]

| Item.  | Class. | Item.   | Class.     | Item.  | Class. | Item.   | Class.         |
|--|--------|---|------------|--|--------|---|----------------|
| Boiler tubes .. .. .   | 7      | Carbon, animal .. .. .  | 5          | Clothing of, or trimmed with, fur .. .. .                        | 56     | Doors, iron, for vaults or cellars .. .. .                            | 12             |
| Boilers .. .. .  | 32     | Carbonate of potash .. .. .   | 2          | Clothing, silk .. .. .   | 56     | Draws .. .. .   | 47             |
| Bolts .. .. .  | 32     | .. of soda .. .. .  | 4          | .. waterproof .. .. .  | 37     | Drawers, knitted, cotton or linen .. .. .                             | 32, 37         |
| Bonbons .. .. .  | 61     | Card cases of metal .. .. .   | 44         | Cloves .. .. .   | 27     | Drawers, woollen .. .. .  | 38             |
| Bonds .. .. .  | 32     | .. trays, not metal .. .. .   | 32         | Coal and charcoal .. .. .  | 44, 46 | .. linen .. .. .  | 46             |
| Bone charcoal .. .. .  | 7      | .. metal .. .. .  | 41         | Cocaine .. .. .  | 57     | Dress material, cotton .. .. .  | 13, 33         |
| Bonnets, trimmed .. .. .   | 50, 51 | Cardboard for binding &c .. .. .                                      | 47         | Cochineal .. .. .  | 33     | Dressing cases .. .. .  | 17, 55, 57     |
| .. untrimmed .. .. .   | 46     | Cards, christening or congratulation, printed or lithographed .. .. . | 32         | Cocks, wooden, for barrels .. .. .                               | 33     | Drugs .. .. .   | 17             |
| Bookbinders' cloth .. .. .   | 32     | .. plain and not printed .. .. .                                      | 33         | Cocoanuts, Chilean .. .. .                                       | 4      | Duck .. .. .  | 3              |
| Books in blank or with headings .. .. .  | 17     | .. printed or lithographed .. .. .                                    | 37         | Coffins .. .. .  | 21     | Dye-woods .. .. .   | 7              |
| Books for drawing, painting and writing .. .. .                                    | 2, 13  | .. playing .. .. .  | 37         | Coin, copper and nickel .. .. .                                  | 1      | Dynamite .. .. .  | 1              |
| Books printed, bound in tortoise-shell &c .. .. .                                  | 16     | Carmines .. .. .  | 38         | .. gold .. .. .  | 2      | Eggs, birds' .. .. .  | 2              |
| Books, printed, not otherwise specified .. .. .                                    | 17, 22 | Carob beans .. .. .   | 27         | Coining apparatus .. .. .  | 1      | Elastic, cotton .. .. .   | 17             |
| Bores, rubber .. .. .  | 38     | Carpets, cotton .. .. .   | 27         | Collars .. .. .  | 38, 46 | .. woollen or silk .. .. .  | 38             |
| Borax .. .. .  | 17     | .. of cocoanut, linen, jute or other similar fibre .. .. .            | 21         | .. celluloid .. .. .   | 38, 46 | .. bands .. .. .  | 47             |
| Bottles, empty, in casks, cases or bales .. .. .                                   | 2      | Carpets, of wool .. .. .  | 12         | .. dog .. .. .   | 38, 46 | Electric accumulators, and parts of same .. .. .                      | 2              |
| Bottles, empty, such as are used for holding medicine .. .. .                      | 14     | Carriages .. .. .   | 36         | Colours, iron, for building houses .. .. .                       | 31     | Electric meters .. .. .   | 12             |
| Bottles, empty, ordinary and "Thermos" .. .. .                                     | 8      | Cartridges, metallic, for guns loaded .. .. .                         | 36         | Columnar matter for beer .. .. .                                 | 31     | Elevators .. .. .   | 2              |
| Boxes of metal .. .. .   | 25     | Carts .. .. .   | 7          | Combs .. .. .  | 33, 44 | Emercy .. .. .  | 7              |
| .. not of metal, for parlour ornament .. .. .                                      | 32     | Carved work of stone, of 100 kilos, or more in weight .. .. .         | 12         | Compasses, ships' .. .. .  | 28     | Emulsions of cod-liver oil .. .. .                                    | 32             |
| Boxes, small, not of metal, for valuables .. .. .                                  | 37     | Carved work of stone, of less than 100 kilos .. .. .                  | 17         | Concertinas .. .. .  | 38     | Engraving, steel .. .. .  | 28             |
| Boxes, cardboard .. .. .   | 28     | Cases for cigar holders and pipes .. .. .                             | 49         | Conducts, water .. .. .  | 7      | Envelopes, unprinted .. .. .  | 28             |
| .. of utensils for painting, for mathematical or other scientific purposes .. .. . | 33     | Cases, glass .. .. .  | 18         | Confections .. .. .  | 32     | Epanlets .. .. .  | 19             |
| Braces .. .. .   | 32, 38 | .. leather .. .. .  | 38         | Cooking outfits .. .. .  | 25     | Erasers, rubber .. .. .   | 55             |
| Brads, cotton .. .. .  | 52     | .. sewing, dressing and similar .. .. .                               | 16         | Copper, manufactured .. .. .                                     | 4      | Ermine, natural or artificial .. .. .                                 | 32             |
| .. silk .. .. .  | 52     | Cases, packing, in shooks .. .. .                                     | 12         | .. for casting .. .. .   | 4      | Essence of anised, and essence for the manufacture of liquors .. .. . | 56             |
| .. woollen .. .. .   | 47     | Caskets for mortal remains .. .. .                                    | 31         | .. solder .. .. .  | 46     | Essences for making syrups .. .. .                                    | 33             |
| Brakes .. .. .   | 38     | .. small, not of metal, for valuables .. .. .                         | 37         | Coral .. .. .  | 46     | Explosive substances .. .. .  | 1              |
| Bramant .. .. .  | 26     | Casks, empty woollen, fitted together or not .. .. .                  | 12         | Corl, cotton or linen .. .. .                                    | 23, 32 | Extract of opium .. .. .  | 32             |
| Bran .. .. .   | 8      | Cassimers, woollen, even with wool of silk .. .. .                    | 40         | .. cotton, for ships .. .. .                                     | 17     | Extracts for the manufacture of perfumes .. .. .                      | 38             |
| Brass, iron .. .. .  | 25     | Cassimers, woollen, even with wool of silk .. .. .                    | 40         | .. silt or plated .. .. .  | 49     | Eye-glasses of all kinds .. .. .                                      | 47             |
| Brass, manufactured .. .. .  | 25     | Cement, Roman .. .. .   | 2          | .. silk .. .. .  | 41     | Eyeballs, shoe .. .. .  | 38             |
| Bricks .. .. .   | 1      | .. for iron .. .. .   | 4          | Cordage, covered outside with cotton or hemp .. .. .             | 12     | Eyeshades, other than of tortoise shell .. .. .                       | 38             |
| Bridges, iron and steel .. .. .  | 2      | Centre pieces of metal, for hall decorations .. .. .                  | 17         | Cordage of sisal, manila or wire .. .. .                         | 12     | Fabrics of wool, with wool of silk .. .. .                            | 47             |
| Brim or brimant of pure linen, or of wool of cotton or hemp .. .. .                | 24     | Centre pieces of gold .. .. .   | 55         | Cordis for curtains .. .. .                                      | 38     | Fabrics of celluloid or wood .. .. .                                  | 49             |
| Bristles, shoemakers' .. .. .  | 17     | .. of silver .. .. .  | 55         | Cork .. .. .   | 36     | .. of paper, pasteboard or straw .. .. .                              | 38             |
| Bristol board .. .. .  | 27, 32 | Caracine .. .. .  | 17         | Corkcrews .. .. .  | 38     | Fabrics, not specially mentioned .. .. .                              | 55             |
| Bronze, manufactured .. .. .   | 25     | Certificates .. .. .  | 51         | Corrosive sublimate .. .. .                                      | 2      | .. revolving .. .. .  | 37             |
| .. powder of all kinds and colours .. .. .   | 33     | Chains, iron, for ships .. .. .                                       | 12         | Corsets .. .. .  | 46     | Fasteners .. .. .   | 16             |
| Broom straw .. .. .  | 12     | .. not specified .. .. .  | 32         | Cosmetics .. .. .  | 38, 55 | Father's buttons .. .. .  | 32             |
| Brooms .. .. .   | 12     | Chalk .. .. .   | 17         | Cotton, raw .. .. .  | 24     | Feathers for trimmings .. .. .  | 51             |
| Bronzatics .. .. .   | 12     | .. unprepared .. .. .   | 17         | .. medicated .. .. .   | 24     | Felt, tarred, for vessels .. .. .                                     | 7              |
| Brushes for artists .. .. .  | 18     | Champagne .. .. .   | 39         | .. combed .. .. .  | 12     | Fertilizers .. .. .   | 2              |
| .. for floors, walls and arches .. .. .  | 18     | "Chanceries" (raw sugar) .. .. .                                      | 10         | .. goods with silk wool .. .. .                                  | 31, 32 | File cases or paper files of cardboard or nypor .. .. .               | 37             |
| Bushes for horses .. .. .  | 22     | Chandeliers .. .. .   | 27, 45, 55 | .. cloths in dress lengths with trimmings of silk cloth .. .. .  | 41     | Filters, water, and their spare parts .. .. .                         | 2              |
| .. shearing .. .. .  | 32     | Charcoal .. .. .  | 2          | Cotton fabrics with stripes, flowers and silk adornments .. .. . | 37     | Fire bricks .. .. .   | 2              |
| .. for the face .. .. .  | 32     | Charges for fire extinguishers .. .. .                                | 2          | Cotton fabrics embroidered for covering furniture .. .. .        | 38     | .. engines and their accessories for fire companies .. .. .           | 2              |
| .. nail and tooth .. .. .  | 32     | Cheese .. .. .  | 27         | Cotton or linen strips embroidered .. .. .                       | 46     | Fire extinguishers and their charges .. .. .                          | 2              |
| .. with backs of wood .. .. .  | 38     | Chemicals not otherwise specified .. .. .                             | 25         | Cotton wool .. .. .  | 17     | Firearms the import of which is not prohibited .. .. .                | 49             |
| .. with backs other than of wood, and those inlaid, lined or ornamented .. .. .    | 38     | Chemises .. .. .  | 47         | Coverings for desks and writing tables .. .. .                   | 32     | Fireclay .. .. .  | 47             |
| Buckets, empty wooden, fitted together or not .. .. .                              | 12     | Cheques .. .. .   | 37         | Crayons of silk .. .. .  | 56     | .. muffles and furnaces .. .. .                                       | 2              |
| Buckets, galvanized iron .. .. .   | 17     | "Chi-ha" (a fermented drink) .. .. .                                  | 12         | .. of artificial silk .. .. .                                    | 53     | Firecrackers .. .. .  | 47             |
| Buckles for trousers or for hatbands .. .. .                                       | 33     | China ware .. .. .  | 12         | "Crea" (cotton used for sheets or underwear) .. .. .             | 23     | Fireproof material .. .. .  | 47             |
| Buds for the manufacture of artificial flowers .. .. .                             | 38     | Chloride of magnesia .. .. .  | 4          | Cresols .. .. .  | 2      | Fish, salted or dry .. .. .   | 12             |
| Bugs, iron .. .. .   | 7      | Chocolate .. .. .   | 32         | Cresol .. .. .   | 2      | .. bucks .. .. .  | 38             |
| Burners, gas .. .. .   | 7      | Cigars, unframed .. .. .  | 12         | Crockery ware .. .. .  | 1      | .. tanks .. .. .  | 32             |
| Butter .. .. .   | 27     | .. cases .. .. .  | 47         | Cross pieces of wood for posts .. .. .                           | 12     | Fishing nets .. .. .  | 16             |
| .. compounded .. .. .  | 26     | .. holders, clay or wood .. .. .                                      | 49         | Crosses .. .. .  | 2      | Floss silk .. .. .  | 32             |
| .. making apparatus .. .. .  | 2      | .. other .. .. .  | 49         | Crudities .. .. .  | 2      | Flour .. .. .   | 16             |
| Buttons of lacua .. .. .   | 18     | Cigarette holders, paper .. .. .                                      | 4          | Crust stands .. .. .   | 25     | Flours, prepared for children .. .. .                                 | 10             |
| .. compact of lacua or shell, gilt or silvered .. .. .                             | 32     | Cinematograph films .. .. .   | 27         | Crutches .. .. .   | 13     | Flower pots and stands .. .. .  | 32, 47, 55, 57 |
| Buttons for shirts .. .. .   | 37     | Cincoanon .. .. .   | 27         | Cuffs .. .. .  | 38, 46 | .. vases, not of metal .. .. .  | 52             |
| .. not specially mentioned .. .. .   | 38     | Chinaps for belt bands .. .. .  | 38         | .. of celluloid .. .. .  | 40     | .. of metal .. .. .   | 51             |
| Cables .. .. .   | 12     | Clips, paper .. .. .  | 38         | Cumin .. .. .  | 38     | Flowers, artificial .. .. .   | 2              |
| Cables, for birds .. .. .  | 46     | .. tie .. .. .  | 37         | Cupels and muffles .. .. .                                       | 28     | Flying machine .. .. .  | 2              |
| Calcium, carburet of .. .. .   | 12     | Cloaks, waterproof cloth .. .. .                                      | 37         | Curled, hair or beard .. .. .                                    | 38     | "Foxes" for electric lamps .. .. .                                    | 2              |
| Cambrie, cotton .. .. .  | 23, 29 | Clocks, table and wall .. .. .  | 38         | Curto poles .. .. .  | 41     | Foil, lead or tin .. .. .   | 28             |
| Camphor .. .. .  | 17     | .. tower .. .. .  | 38         | Curtains .. .. .   | 32     | Foils, fencing .. .. .  | 51             |
| Candelabra of metal, crystal or other material .. .. .                             | 32     | Cloth, cotton, with ornamentation of silk .. .. .                     | 37         | Cushions .. .. .   | 32     | Foods, prepared for children .. .. .                                  | 7              |
| Candles of all kinds .. .. .   | 17     | Cloth of cotton, embroidered .. .. .                                  | 38         | Daggers, with or without sheaths .. .. .                         | 41     | Footstuffs, dried .. .. .   | 46             |
| Candles of all kinds .. .. .   | 17     | .. imitation .. .. .  | 33         | .. .. .  | 26, 49 | Footwear, except rubber .. .. .                                       | 38             |
| Canoes .. .. .   | 14     | Cloth of cotton, strengthened for footwear .. .. .                    | 22         | Dancing pumps, other than silk .. .. .                           | 12     | .. for children .. .. .   | 38             |
| Canyas .. .. .   | 17     | Cloth, embroidered with silk .. .. .                                  | 19         | Decalcomania .. .. .   | 32     | Forges .. .. .  | 12             |
| .. waxed .. .. .   | 17     | .. hemp, for bags .. .. .   | 12         | Demijohns, empty .. .. .   | 4      | Forks .. .. .   | 32             |
| Caps, trimmed .. .. .  | 59     | .. linen .. .. .  | 23         | Detonities of paste, powder or liquid .. .. .                    | 22     | Forms for schools .. .. .   | 2              |
| .. untrimmed .. .. .   | 59     | .. plushy for towels .. .. .  | 24         | Depilatories .. .. .   | 55     | Fountains, marble &c .. .. .  | 12             |
| .. for firearms, loaded .. .. .  | 38     | .. of wool, even with wool of silk .. .. .                            | 40, 47     | Designs, moulds and patterns for arts and trades .. .. .         | 2      | Fountain pens .. .. .   | 4              |
| .. for firearms, empty .. .. .   | 38     | Cloth, waterproof .. .. .   | 27         | Deeds, writing, not specially mentioned .. .. .                  | 38     | Frames for mirrors, pictures or other purposes .. .. .                | 52             |
| Capsules for bottles .. .. .   | 38     | Clothing, ready-made, of cotton, linen or not with cotton .. .. .     | 38         | Detonators .. .. .   | 38     | Framework of iron .. .. .   | 2              |
| .. galatine .. .. .  | 38     | Clothing of linen, lined with cotton or linen .. .. .                 | 46         | Diamonds, with handles, for cutting glass .. .. .                | 19     | Freezers, ice cream .. .. .   | 26             |
| Carbide of calcium .. .. .   | 12     | Clothing of wool, lined with wool, cotton or linen .. .. .            | 49         | Discs and cylinders for gramophones .. .. .                      | 2      | Frobs of cotton or linen .. .. .                                      | 46             |
| Carboline .. .. .  | 7      | Clothing of linen or wool, lined with silk .. .. .                    | 50         | Disinfecting apparatus .. .. .                                   | 2      | .. of wool .. .. .  | 17             |
| Carbolene .. .. .  | 7      | .. lined with silk .. .. .  | 50         | Diving suits .. .. .   | 2      | Fruges of wool .. .. .  | 47             |
|  |        |   |            | Doors, iron, for houses .. .. .                                  | 2      | Fruit, dried .. .. .  | 32             |
|  |        |   |            |  |        | .. crystallized .. .. .   | 37             |
|  |        |   |            |  |        | .. fresh .. .. .  | 2              |
|  |        |   |            |  |        | .. in spirits .. .. .   | 27             |
|  |        |   |            |  |        | .. in their juice .. .. .   | 1              |
|  |        |   |            |  |        | Fumigants for mines .. .. .   | 44             |

| Item.   | Class.     | Item.   | Class.         | Item.  | Class.     | Item.   | Class. |
|---|------------|---|----------------|--|------------|---|--------|
| Fur coats .. .. .   | 44         | Hypometers .. .. .  | 38             | Line .. .. .   | 7, 17      | Oils, whale .. .. .   | 12     |
| Furniture, joined together or not .. .. .                                     | 17         | Hydrochloric of lime .. .. .  | 12             | " hydraulic .. .. .                                      | 2          | " for the manufacture of .. .. .                              | 38     |
| Furniture polish .. .. .  | 21         | Ice safes .. .. .   | 25             | " reinforced .. .. .                                     | 2          | " perfumes .. .. .  | 38     |
| " seats .. .. .   | 21         | Incubators .. .. .  | 17             | Linen fabrics .. .. .                                    | 26         | Olein .. .. .   | 7      |
| Frames for tinler boxes .. .. .   | 32         | Indigo and Prussian blues .. .. .   | 17             | Linings, cotton, for hats .. .. .                        | 32, 38     | Olives, howsoever packed .. .. .                              | 17     |
| Fuses .. .. .   | 1          | Injectors for steam engines .. .. .   | 2              | Liquid, underground .. .. .                              | 27         | Onion seeds .. .. .   | 57     |
| Gaiters, athletic .. .. .   | 18         | Link of all kinds, for printing or lithographing .. .. .                    | 2              | Liquors in general .. .. .                               | 42         | " extract of .. .. .  | 32     |
| " parlour .. .. .   | 38         | Ink, writing .. .. .  | 12             | Lithographic stones .. .. .                              | 2          | Organs .. .. .  | 12     |
| " not specified .. .. .   | 46         | " not otherwise specified .. .. .   | 37             | Lorries .. .. .  | 2          | Ornaments for collars .. .. .                                 | 44     |
| Garments of cotton .. .. .  | 48         | " erasing preparations .. .. .  | 51             | Luggage of travellers .. .. .                            | 2          | " for rooms .. .. .   | 14     |
| Garments of wool .. .. .  | 49         | Iskandans .. .. .   | 12, 33, 37, 56 | Lysol .. .. .  | 13         | " sacerdotal .. .. .  | 56     |
| Garters of silk .. .. .   | 32         | " glass .. .. .   | 57             | " of 18 English inches or more in the blade .. .. .      | 2          | Oxide of iron .. .. .   | 17     |
| " other .. .. .   | 32, 33     | Instruments, musical .. .. .  | 38             | Machetes under 18 inches .. .. .                         | 21         | Oxides, metallic, for ceramic enamels .. .. .                 | 17     |
| Gauges meters .. .. .   | 12         | " .. .. . operated by percussion .. .. .                                    | 37             | Machinery for vessels .. .. .                            | 2          | Packing cases .. .. .   | 12, 28 |
| Gasoline .. .. .  | 4          | Instruments, musical, stringed .. .. .                                      | 38             | Machines for coining .. .. .                             | 1          | " for machinery .. .. .                                       | 28     |
| Gauges, pressure .. .. .  | 32         | " .. .. . similar to plumbobols .. .. .                                     | 17             | " generally with their parts and renewal pieces .. .. .  | 2          | Paint brushes .. .. .   | 33     |
| Gauzettes .. .. .   | 31         | Instruments for laboratories .. .. .  | 22             | Madrasen .. .. .   | 23         | Paints .. .. .  | 49     |
| Gauzes surgical .. .. .   | 17         | Insulators for pianos .. .. .   | 22             | " Magic lanterns, and views for the same .. .. .         | 41         | " paste, powder or other kind .. .. .                         | 17, 55 |
| Gelatine .. .. .  | 29, 53     | " for electric conductors .. .. .   | 2              | Maize .. .. .  | 7          | Palatos .. .. .   | 2      |
| Ginger ale .. .. .  | 7          | Iron, pig .. .. .   | 2              | Malt .. .. .   | 2          | Paper, binding and parchment .. .. .                          | 18     |
| Gingham .. .. .   | 21, 26     | " bars, rods, plates &c .. .. .   | 6, 7           | Manikins .. .. .   | 17         | Paper, blotting, filtering, and music .. .. .                 | 22     |
| Girdles .. .. .   | 17         | " sheet, and wrought for constructional work .. .. .                        | 2              | Manures .. .. .  | 32         | Paper, canvas .. .. .   | 33     |
| Glass, bevelled and engraved, in sheets, over 1 cm. thick .. .. .             | 12         | " covers for awnings .. .. .  | 8              | " Manuscripts, apparatus for the reproduction of .. .. . | 25         | " cigarrete .. .. .   | 31     |
| Glass, sensitized .. .. .   | 32         | " sheets and ridging .. .. .  | 2              | Maps and charts .. .. .                                  | 2          | " copying and carbon .. .. .                                  | 37     |
| " tiles .. .. .   | 32         | " not specified .. .. .   | 25             | Marble in blocks .. .. .                                 | 2          | " drawing .. .. .   | 28     |
| Glasses for spectacles & lenses .. .. .                                       | 47         | " plates, glazed .. .. .  | 32             | " polished .. .. .                                       | 12         | " flower and trimming .. .. .                                 | 53     |
| " for watches & clocks .. .. .  | 49         | " ornamental, for buildings .. .. .   | 4              | " unpolished .. .. .                                     | 7          | " so-called silk paper .. .. .                                | 8, 38  |
| Glassware, fine .. .. .   | 17         | Irrigators (medical) and their accessories .. .. .                          | 25             | Markings .. .. .   | 36         | " monogram .. .. .  | 37     |
| " ordinary .. .. .  | 12         | Ivory, manufactured .. .. .   | 49             | Marjoram .. .. .   | 53         | " mourning, painting and tracing .. .. .                      | 28     |
| Goggles, astronomical and geographical .. .. .                                | 32         | Jacks .. .. .   | 12             | " fencing .. .. .  | 44         | Paper, newspaper .. .. .                                      | 2      |
| Glove stretchers .. .. .  | 32         | Jardinieres, not of metal, for garden ornament .. .. .                      | 32             | Masts for ships .. .. .                                  | 2          | " perforated for confectionery boxes .. .. .                  | 38     |
| Gloves, cotton or linen .. .. .   | 32, 49     | Jardinieres, of metal .. .. .   | 32             | Match boxes .. .. .                                      | 31, 35     | " tapestry or wall .. .. .                                    | 17, 25 |
| " silk or kid .. .. .   | 42         | Jars, small, of earthenware .. .. .   | 44             | Matches .. .. .  | 7          | " toilet .. .. .  | 13     |
| " woollen .. .. .   | 44         | Jellies of cod-liver oil .. .. .  | 8              | " Materials for making-up boots or shoes .. .. .         | 33         | " waterproof, photographic and unaccompanied .. .. .          | 28     |
| " feecing .. .. .   | 38         | " of all kinds .. .. .  | 2              | Mattresses .. .. .                                       | 24         | Paper, wood-pulp .. .. .                                      | 7      |
| " rubber .. .. .  | 27         | Jewellery, imitation, of any material .. .. .                               | 53             | Mausoleums .. .. .                                       | 12         | " wrapping, printed .. .. .                                   | 12     |
| Glucose .. .. .   | 27         | Jewellery cases .. .. .   | 38             | Meat, salted .. .. .                                     | 37         | " wrapping (unprinted) .. .. .                                | 7      |
| Gold coin, dust or bars .. .. .   | 14         | Jingles .. .. .   | 38             | Medicine chests .. .. .                                  | 37         | " and sheathing .. .. .                                       | 17     |
| " leaf, for gilding .. .. .   | 57         | Joints, T's, elbows for piping, of iron or lead .. .. .                     | 4              | Medicines, patent .. .. .                                | 37         | Paper, writing .. .. .  | 17     |
| " manufactures, not specially mentioned .. .. .                               | 57         | Jugs, empty .. .. .   | 4              | Memorandums, printed .. .. .                             | 37         | " glazed .. .. .  | 4      |
| Grape juice .. .. .   | 32         | Kerosene less than 150° of strength .. .. .                                 | 1              | Mercury .. .. .  | 27         | Paraffin .. .. .  | 12     |
| Graphophones .. .. .  | 37         | " 150° or more of strength .. .. .  | 12             | Meters .. .. .   | 12         | Parasols combined with silk .. .. .                           | 12     |
| Gratings, iron .. .. .  | 37         | " Key rings .. .. .   | 38, 47         | Milk, containers for .. .. .                             | 21         | Parquet floor work .. .. .                                    | 1      |
| " increase for machines .. .. .   | 37         | Kinematographs .. .. .  | 44             | Mineral waters .. .. .                                   | 4          | Parts of articles only used and sold in pairs .. .. .         | 17     |
| Greases, non-edible .. .. .   | 47         | Kitchen ranges, complete .. .. .  | 4              | Mirrors .. .. .  | 17         | Passemerie of cotton or linen .. .. .                         | 4      |
| Gridstones .. .. .  | 46         | Knitted articles of cotton or linen .. .. .                                 | 32             | " framed .. .. .   | 27         | Passemerie of wool .. .. .                                    | 13     |
| Gulpure fabrics of cotton, iron or wool .. .. .                               | 46         | Knitted articles of wool .. .. .  | 32             | Models .. .. .   | 1          | Paste .. .. .   | 3      |
| Gum arabic .. .. .  | 32, 37     | Knives .. .. .  | 6, 21          | Monuments .. .. .  | 12         | " for cleaning metals .. .. .                                 | 33     |
| " prepared .. .. .  | 1          | " for trimming cases .. .. .  | 27             | Mops, cotton .. .. .                                     | 32         | Pens .. .. .  | 1      |
| Gum barrels .. .. .   | 31, 46     | Kola, sparkling .. .. .   | 7              | " wool .. .. .   | 40         | Pegs of wood for shoes .. .. .                                | 1      |
| Gunpowder .. .. .   | 13         | Labels, blank .. .. .   | 27             | Mortars .. .. .  | 32         | Pencil brushes .. .. .  | 3      |
| Guns .. .. .  | 2, 13      | " printed or lithographed .. .. .   | 44             | Mosquito nets .. .. .                                    | 32         | " holders .. .. .   | 3      |
| " shot .. .. .  | 31, 46     | Labels of articles whose trade mark is registered in Ecuador .. .. .        | 16, 48         | Moss .. .. .   | 48         | Peccils .. .. .   | 3      |
| Gymnastic apparatus .. .. .   | 13         | Lace fabrics .. .. .  | 16, 48         | Motor cars .. .. .                                       | 2          | Peckholes and pen cases .. .. .                               | 3      |
| Gypsum .. .. .  | 2, 13      | Laces .. .. .   | 46, 48, 53     | " cycles .. .. .   | 27         | Peckholes .. .. .   | 3      |
| Hackles and rollers .. .. .   | 38         | Lamps .. .. .   | 28             | Mouthpieces, smoking .. .. .                             | 32         | Peas of steel .. .. .   | 4      |
| Hair cutting machines .. .. .   | 38         | " table and wall, glass .. .. .   | 28             | Munitions of war .. .. .                                 | 32         | Peppers .. .. .   | 2      |
| Hammocks .. .. .  | 12         | " shades .. .. .  | 28             | Mushrooms .. .. .  | 1          | Perambulators .. .. .   | 2      |
| Hampers .. .. .   | 32         | Lanterns .. .. .  | 28             | Musical wind instruments .. .. .                         | 33         | Perforators for cheques, receipts &c .. .. .                  | 3      |
| Hams .. .. .  | 12         | Lard, containing up to 50% of stearin .. .. .                               | 16             | " stringed instruments .. .. .                           | 37         | Perfumery .. .. .   | 3      |
| Handkerchiefs, cotton .. .. .   | 32         | Lard, containing over 50% of stearin .. .. .                                | 16             | Muslin .. .. .   | 29, 53     | Perforic acid of hydrogen .. .. .                             | 1      |
| " linen .. .. .   | 28         | Lastings .. .. .  | 17             | Mustard .. .. .  | 21         | Petroleum, crude .. .. .                                      | 1      |
| Handles for tools .. .. .   | 25         | Lastashoemakers' and hatters' Lavatories for clothes or the kitchen .. .. . | 12             | Muzzles .. .. .  | 38         | Photographs and loose parts thereof .. .. .                   | 32, 33 |
| " of silver or platinum for walking sticks &c .. .. .                         | 50         | Laundry .. .. .   | 17             | Nails of inch or more .. .. .                            | 17         | Photographic apparatus .. .. .                                | 4      |
| " handles, other than gold, silver or platinum, for walking sticks &c .. .. . | 48         | Lead seals .. .. .  | 12             | Nails of under 1 inch .. .. .                            | 17         | Phonohs .. .. .   | 1      |
| Harbocollums .. .. .  | 17         | Lead pencils .. .. .  | 28             | Nail-book .. .. .  | 29         | Pianos, drawing room .. .. .                                  | 2      |
| Harness .. .. .   | 38         | " in bars, rods &c .. .. .  | 6, 7           | Napkins of paper .. .. .                                 | 38         | " portable .. .. .  | 2      |
| Hat boxes .. .. .   | 33         | " manufactures not otherwise specified .. .. .                              | 25             | Natural products of Peru .. .. .                         | 2          | Pickaxes .. .. .  | 1      |
| " frames .. .. .  | 32, 38, 49 | Lead seals .. .. .  | 12             | Neretics of cotton .. .. .                               | 38         | Picks .. .. .   | 4      |
| Hatchets .. .. .  | 49         | Leaves, covered, for the manufacture of artificial flowers .. .. .          | 38             | " of silk .. .. .  | 53, 56     | Pictures of paper, unframed .. .. .                           | 4      |
| Hats, men's .. .. .   | 49         | Leaves, covered, for the manufacture of artificial flowers .. .. .          | 38             | Needle cases .. .. .                                     | 32         | Pillows, with cover not of silk .. .. .                       | 4      |
| " ladies' and children's .. .. .  | 51         | Leggings, rubber .. .. .  | 46             | Needles .. .. .  | 33, 37, 41 | Pins and safety pins .. .. .                                  | 3      |
| " not specified .. .. .   | 17         | " other than rubber .. .. .   | 46             | Note-books in blank or with headings .. .. .             | 17         | Pipes of earthenware .. .. .                                  | 1      |
| Hawes .. .. .   | 12         | Lenses of glass or crystal .. .. .  | 47             | Nutmegs .. .. .  | 32         | " glazed, of delft or earthenware .. .. .                     | 1      |
| Hazel nuts .. .. .  | 12         | Lentils .. .. .   | 12             | Nuts .. .. .   | 12         | Pipes, smoking, except those of clay or wood .. .. .          | 1      |
| Hazel pieces for shoes .. .. .  | 33         | Letter heads, printed &c .. .. .  | 37             | " for screws or bolts .. .. .                            | 7          | Pipes, smoking, of wood or clay .. .. .                       | 2      |
| Hemp, unbleached .. .. .  | 12         | Levers .. .. .  | 29             | Oals .. .. .   | 7, 12      | " "Pico" .. .. .  | 1      |
| Herrings .. .. .  | 12, 17     | Life-preservers .. .. .   | 2              | " (Objects of crystal or glass .. .. .                   | 12         | Pistils, for the manufacture of artificial flowers .. .. .    | 2      |
| Hides, not prepared .. .. .   | 4          | Life-saving apparatus .. .. .   | 2              | Oals .. .. .   | 12         | Pistols .. .. .   | 1      |
| Hoes .. .. .  | 3          | Lifts .. .. .   | 2              | Oil cans .. .. .   | 24         | Pitons .. .. .  | 1      |
| Honey .. .. .   | 7          | Lighting rods .. .. .   | 2              | " cod-liver .. .. .                                      | 32         | Plata .. .. .   | 1      |
| Hooks, button .. .. .   | 32         | " .. .. .   | 2              | " cotton seed .. .. .                                    | 24         | Plata .. .. .   | 1      |
| " clothing or shoe .. .. .  | 32         | " .. .. .   | 2              | " of turpentine .. .. .                                  | 12         | Plata .. .. .   | 1      |
| " curtain .. .. .   | 41         | " .. .. .   | 2              | Oilcloths .. .. .  | 12         | Plata .. .. .   | 1      |
| " shirt, not specified .. .. .  | 47         | " .. .. .   | 2              | " for floors .. .. .                                     | 17         | Plata .. .. .   | 1      |
| " for fastening papers .. .. .  | 38         | " .. .. .   | 2              | " for table covers .. .. .                               | 27         | Plata .. .. .   | 1      |
| " weed .. .. .  | 3          | " .. .. .   | 2              | Oil, almond, castor, lised and olive .. .. .             | 17         | Plates, iron earthenware, porcelain, glass or crystal .. .. . | 1      |
| Hops, iron .. .. .  | 12         | " .. .. .   | 2              | Oil, coconut, palm, palu .. .. .                         | 29         | Plates of metal, engraved .. .. .                             | 1      |
| " .. .. .   | 1          | " .. .. .   | 2              | " kernel, peanut, crude cotton-seed and fig .. .. .      | 4          | " sensitized, for photography .. .. .                         | 1      |
| Horse cloth .. .. .   | 21, 50, 55 | " .. .. .   | 2              | Oil, refined .. .. .                                     | 24         | Platinum manufactures not otherwise specified .. .. .         | 1      |
| Hose .. .. .  | 17         | " .. .. .   | 2              | " toilet .. .. .   | 28         |   |        |
| Hydrocarbon .. .. .   | 4          | " .. .. .   | 2              |  |            |   |        |

| Item.                    | Class. | Item.                            | Class.     | Item.                           | Class.     | Item.                              | Class. |
|--------------------------|--------|----------------------------------|------------|---------------------------------|------------|------------------------------------|--------|
| hugs and ploughshares .. | 12     | Saltpeetre, unrefined, for fer-  | 2          | steel bands for binding pack-   | 12         | Tow ..                             | 12     |
| hugs, dried, howsoever   | 12     | tilizer ..                       | 2          | ages ..                         | 12         | Towels ..                          | 13, 38 |
| hacks ..                 | 18     | Sample of fabrics ..             | 2          | steels for dresses ..           | 37         | Toys ..                            | 32     |
| hacks ..                 | 18     | Sandals of cloth ..              | 46         | steelyards and their weights .. | 21         | Travellers and gratings ..         | 2      |
| hacks ..                 | 18     | Saten ..                         | 46         | stereoscopes ..                 | 21         | Traps for rats or insects ..       | 2, 18  |
| hacks ..                 | 18     | Sauce of tomatoes ..             | 17         | stirpurs, views for ..          | 21         | Travelling hampers ..              | 32     |
| hacks ..                 | 18     | Sauces in general ..             | 27         | stirpurs, metal ..              | 21         | Trimnings of cotton or linen ..    | 46     |
| hacks ..                 | 18     | Sauces in general ..             | 27         | stirpurs, wooden ..             | 27         | .. of wool ..                      | 47     |
| hacks ..                 | 18     | Scales, platform, and their      | 36         | Stockings of knitted cotton     | 37         | Tipoli ..                          | 4      |
| hacks ..                 | 18     | weights ..                       | 21, 24, 37 | or linen ..                     | 38         | Tobaccoes ..                       | 46     |
| hacks ..                 | 18     | Scales, spring, for hanging up   | 24         | Stockings of bleached cotton    | 25         | Trunks ..                          | 35     |
| hacks ..                 | 18     | school books, drawing or illus-  | 2          | .. of half hose with ..         | 25         | Tubes of rubber ..                 | 32     |
| hacks ..                 | 18     | tration ..                       | 2, 13      | tone of silk ..                 | 49         | and above for irrigation ..        | 2      |
| hacks ..                 | 18     | Scissors, tailors', black-miths' | 22         | Stone sculpture work ..         | 12, 17     | Tubing, iron, .. than that         | 7      |
| hacks ..                 | 18     | and tinmiths ..                  | 22         | Stones, imitation ..            | 53         | described under Class 2 ..         | 7      |
| hacks ..                 | 18     | Scissors, not specified ..       | 33         | .. lithographic ..              | 53         | Tubing, steel, for hydraulic       | 2      |
| hacks ..                 | 18     | Scrap brass, bronze and copper   | 12         | .. paving ..                    | 4          | motors ..                          | 2      |
| hacks ..                 | 18     | .. tin ..                        | 33, 38, 41 | Stoppers for bottles ..         | 17, 25     | Tubs ..                            | 12     |
| hacks ..                 | 18     | Screens ..                       | 33, 38, 41 | Stoves ..                       | 17, 25     | Tans, empty wooden, fitted         | 12     |
| hacks ..                 | 18     | Screw propellers for vessels ..  | 7          | .. of iron for kitchen ..       | 8          | together or not ..                 | 12     |
| hacks ..                 | 18     | Screws ..                        | 12, 17     | Straps ..                       | 32         | Tapioca, spirits of ..             | 17     |
| hacks ..                 | 18     | Sculptures of iron, copper or    | 21         | Strap prepared for hats ..      | 32         | Twine of all kinds ..              | 17     |
| hacks ..                 | 18     | bronze ..                        | 21         | Straw for gloves ..             | 32         | Type of all kinds ..               | 2      |
| hacks ..                 | 18     | Sculptures, of stonies and       | 32         | Straw for musical instru-       | 32         | Typewriters ..                     | 25     |
| hacks ..                 | 18     | ments ..                         | 32         | ments ..                        | 49         | Tyres, rubber ..                   | 46     |
| hacks ..                 | 18     | Sealing wax ..                   | 32         | Strops, razor ..                | 25         | Umbrellas, combined with silk      | 46     |
| hacks ..                 | 18     | Seeds of all kinds ..            | 2, 17      | Stylographs ..                  | 38, 47, 55 | .. not combined with ..            | 35     |
| hacks ..                 | 18     | semolina ..                      | 11         | Sugar ..                        | 27         | .. silk ..                         | 35     |
| hacks ..                 | 18     | Serum ..                         | 32         | .. only ..                      | 27         | Umbrellas, with or without         | 46     |
| hacks ..                 | 18     | Serviettes, cotton ..            | 32         | .. refined ..                   | 7          | rapiers, with ornaments of         | 56     |
| hacks ..                 | 18     | .. linen ..                      | 38         | Suits ..                        | 16         | gold ..                            | 56     |
| hacks ..                 | 18     | .. paper ..                      | 38         | Sulphate of ammonia ..          | 2          | Umbrellas, with or without         | 46     |
| hacks ..                 | 18     | Sewing machines ..               | 2          | .. of copper ..                 | 2          | rapier, with handles of silver     | 56     |
| hacks ..                 | 18     | Shafis for machinery ..          | 17         | Sulphur of iron ..              | 17         | or platinum ..                     | 56     |
| hacks ..                 | 18     | Shag of cocoanut, linen, jute    | 21         | Sulphur ..                      | 17         | Under-shirts of wool ..            | 38     |
| hacks ..                 | 18     | or the like ..                   | 21         | .. sublimated ..                | 17         | Urinals ..                         | 2      |
| hacks ..                 | 18     | Shag of cotton ..                | 27         | Sulphuric acid ..               | 46         | Urns of glass or crystal ..        | 19     |
| hacks ..                 | 18     | Shares, wool ..                  | 32         | Sunshades, combined with silk   | 46         | Utensils, aluminium, for           | 25     |
| hacks ..                 | 18     | Shaving apparatus ..             | 38         | .. put together or ..           | 46         | kitchen ..                         | 25     |
| hacks ..                 | 18     | Shawls of cotton or linen, not   | 32         | .. not, without silk ..         | 38         | Utensils, cast iron, for kitchen   | 5      |
| hacks ..                 | 18     | mixed with wool or silk ..       | 32, 38     | Suspenders of silk ..           | 38         | ..                                 | 5      |
| hacks ..                 | 18     | Shawls, woollen ..               | 40, 44, 47 | Sweet potatoes ..               | 4          | Utensils, wrought iron and of      | 21     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | Sweetmeats ..                   | 31         | nickel, enamelled or not,          | 21     |
| hacks ..                 | 18     | shearing ..                      | 2          | Swords ..                       | 52         | for kitchen use ..                 | 21     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | Synthes, glass ..               | 13         | Utensils, electrical materials for | 21     |
| hacks ..                 | 18     | shearing ..                      | 2          | Syringes, hypodermic ..         | 33         | electric installations, except     | 21     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | .. not otherwise speci-         | 33         | chandeliers ..                     | 7      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Vaccine virus ..                   | 2      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Valises ..                         | 32     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Vanilla ..                         | 7      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Varnish ..                         | 12     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Vaseline oil ..                    | 12     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vases not of metal, for parlour    | 32, 44 |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | ornament ..                        | 32, 44 |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vegetables, fresh ..               | 21     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Velpices ..                        |        |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Velvet ..                          | 41     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Vermicelli ..                      | 9      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vessels rigged, or in parts,       | 2      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | and machinery therefor ..          | 2      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vessels, small, except canoes      | 2      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | .. of wood or horn ..              | 44     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vests ..                           | 37, 58 |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Vices, blacksmiths' ..             | 7      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vinegar, Billy's and other         | 32     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | like kinds ..                      | 32     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Vinegar, made from wine ..         | 12     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Waifers ..                         | 44     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Wagons ..                          | 7      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Walking sticks, with rapier,       | 56     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | or with ornaments of gold ..       | 56     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | or with ornaments of silver        | 56     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | or platinum ..                     | 56     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Walking sticks, without            | 41     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | ornaments of gold &c ..            | 41     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Warrandol ..                       | 26     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Washing machines ..                | 2, 12  |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | .. boards ..                       | 12     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | .. compounds ..                    | 12     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Wash, cotton ..                    | 12     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Watch crystals ..                  | 49     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Watches, gold ..                   | 57     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | .. silver ..                       | 55     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | .. other ..                        | 57     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Watchmakers' machines ..           | 12     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Water meters ..                    | 37     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Waterproof clothing ..             | 12     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Waters, mineral ..                 | 10     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Wax, crude ..                      | 10     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | .. floor polishing ..              | 21     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | .. prepared for shoes ..           | 32     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | .. for tapers ..                   | 18     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Weapons of war ..                  | 1      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Wearing apparel of linen ..        | 16     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Welshing machines ..               | 21, 24 |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Weights, scale ..                  | 33     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Whalebones for dresses ..          | 37     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | ..                                 | 6      |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Wheelbarrows ..                    | 7      |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Wheels for carts &c ..             | 28     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Whetstones ..                      | 17     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Whips, without gold, silver or     | 19     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | platinum handles ..                | 19     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | Whisks for floors &c ..            | 48     |
| hacks ..                 | 18     | Shawls, woollen and sheep        | 2          | ..                              | 33         | Whiting ..                         | 32     |
| hacks ..                 | 18     | shearing ..                      | 2          | ..                              | 33         | ..                                 | 32     |



| Item.                                      | Class. | Item.  | Class. | Item.  | Class. | Item.  | Class. |
|--|--------|--|--------|--|--------|--|--------|
| Wicks, candle . . . . .                    | 13     | Wire, brass, copper or white metal . . . . .                   | 25     | Wire, woven, for spring mattresses . . . . .                   | 17     | Writing cases . . . . .                              | 3      |
| " lamp . . . . .                           | 32     | Wire, chain . . . . .  | 12     | Wood manufactures, not otherwise specified . . . . .           | 28     | " books . . . . .                                    | 3      |
| " for tinder boxes . . . . .               | 33     | " covered, for the manufacture of artificial flowers . . . . . | 38     | Wool, raw . . . . .  | 17     | Yarn, woolen, for knitting or embroidering . . . . . | 3      |
| Windmills . . . . .                        | 2      | Wire, iron, with hooks for binding packages . . . . .          | 12     | Woolen goods with silk flowers, stripes or trimmings . . . . . | 34     | Yarn, cotton . . . . .                               | 3      |
| Windows of iron . . . . .                  | 2      | Wire, iron, for bookbinding . . . . .                          | 13     | Woolen manufactures . . . . .                                  | 40     | " of jute, hemp &c . . . . .                         | 2, 3   |
| Wines . . . . .                            | 15, 19 | " netting for fencing . . . . .                                | 1      | Wreaths . . . . .  | 19     | Yeast . . . . .                                      | 1      |
| " medicinal . . . . .                      | 20     |  |        |  |        | Yerba maté . . . . .                                 | 1      |
| " sparkling . . . . .                      | 30     |  |        |  |        | Zinc, and manufactures of . . . . .                  | 8, 9   |
| Wire, barbed or not, for fencing . . . . . | 1      |  |        |  |        |  |        |

**MONEY, WEIGHTS AND MEASURES.**—The monetary unit employed in the Tariff is the *Sucre*=10 *centavos*. For weights and measures, Ecuador has adopted the metrical system.

Customs Law of Oct. 6, 1916, applicable from and after Jan. 1, 1917. — A SURTAX varying from one-half *centavo* to 10 *centavos* per kilo., or 1 per cent. *ad valorem* is levied on most classes of merchandise imported, according to the classification of goods in the Ecuadorian Customs Tariff. Certain foodstuffs and other goods, including common soap, candles, porcelain, leather for boots, boots and shoes, empty sacks, and some kinds of cotton clothing and underclothing, are specially exempted from the operation of this surtax.

#### IMPORT TAXES AND DUTIES.

Art. 1.—All the goods imported into the Republic shall be subject to the payment of the following taxes:

1. Consular fees.
2. Landing tax.
3. Fees for the services of the Customs and wharf working parties.
4. Wharf dues.
5. Import or examination duties.
6. Space dues and charges for handling the packages.
7. Local charges in connection with the import duties.

The importers shall also pay the charges for delays and the fines and penalties which the Authorities may impose upon them.

Art. 2.—The Consuls of Ecuador shall charge the following fees as import duty on the goods:

- a. For certifying invoices up to the value of 100 *sucre*s: one fifth of a *condor*, viz. 2 *sucre*s.
- b. For certifying invoices the value of which is more than 100 *sucre*s: 3% on the declared value.
- c. For certifying manifests: 4% on the total of the charges on the invoices.
- d. For certifying order lists: 25 *centavos* of a *sucre* per order.
- e. For certifying declarations with respect to invoices, manifests, order lists &c.: 1 *condor*, viz. 10 *sucre*s.
- f. For certifying sanitary licenses: 1 *condor*, viz. 10 *sucre*s.

In case the invoices, manifests, and order lists are presented after the vessel to which they refer has left, the following additional charges shall be made for their legislation, besides the fees indicated above:

- g. For invoices: 1% extra.
- h. For manifests: 10% extra.
- i. For order lists: 10 *centavos* of 1 *sucre* extra per order.

The fees charged by the Consulates shall form a part of the national income.

No charge shall be made for consular certificates in respect of invoices for goods ordered by the Government or directed to same, gold or silver seal or in bars, and postal packages.

Art. 3.—3 *sucre*s per ton of weight or measure (at the option of the Chief of the Customs) shall be charged as landing dues for the discharge of ships, lighters &c. on the presentation of the bills of lading, which shall state exactly the tonnage of the goods by weight and measure.

Art. 4.—In the same manner a charge shall be made in all the ports of the Republic, at the time of landing the goods, of 4 *sucre*s and 20 *centavos* per ton of weight or measure in respect of all goods imported, except coal, fresh fruit and plants: for the Southern railway, 3 *sucre*s; for the Sanitary station, 1 *sucre*, and for the Board of Health, 20 *centavos* of a *sucre*. 4

These charges shall be made by the Customs when receiving applications and requisition requests from the importers. If the goods are sold by auction the duty shall be deduced from the proceeds.

Art. 5.—The working party of the wharf shall charge the trade for its services 2 *sucre*s and 50 *centavos* per ton of weight or measure, according to the bill of lading, on cargo imported into Guayaquil from abroad.

A similar charge shall be made in respect of cargo coming from the other ports of the Republic, provided the parties interested avail themselves of the services of the working party.

Art. 6.—The working party of the Customs shall charge 3 *sucre*s and 50 *centavos* per ton of 1,000 kilos. weight or measure of 10 cubic feet in respect of cargo dispatched through the Customs.

Art. 7.—The wharf dues shall be charged in accordance with the following tariff:

1. 2 *sucre*s per 1,000 kilos. shall be charged on goods imported free of duty, luggage, fruit, vegetables, foodstuffs, and any other articles which are carried on deck, are not included in the bill of lading, and in respect of which no duty is payable.
2. 2 *sucre*s per ton of 1,000 kilos. in case the unmowing takes place on the wharf, and 1 *sucre* otherwise, shall be charge 1 on:
- a. Mounted or unmounted vessels and the respective machinery.
- b. Small craft.
- c. Railways of all kinds and their material.
- d. Guano.
- e. Machinery, spare parts for same, and boilers.
- f. Masts for ships.
- g. Iron bridges and their material.
- h. Saltpetre, unrefined.
- i. Mechanical sawings and the articles mentioned in paragraph 5 of Art. 10.

3. No payment shall be made in respect of pit coal as long as it is not discharged on the wharf, otherwise 1 *sucre* per 1,000 kilos. shall be paid.

4. On goods which are reshipped 2 *sucre*s per ton of 1,000 kilos. shall be payable.

5. The natural products of Peru in which trading is lawful and which are not prohibited to import into Ecuador, shall also be subject to the payment of 2 *sucre*s per 1,000 kilos.

6. Each package of luggage coming from abroad shall be subject to the payment of 10 *centavos* of a *sucre*, for the Sanitary Office of Guayaquil.

7. Each vessel which loads or unloads by previous permission of the respective Authorities after six o'clock in the evening or on holidays shall pay for that concession 50 *sucre*s, for the Sanitary Office of Guayaquil, at Guayaquil, and for the respective Sanitary sub-offices in the other ports.

Art. 8.—For the purposes of import duty the goods are classified in the following manner:

1. Articles the import of which is prohibited.
2. Articles not subject to import duty.
3. Articles on which 2 *centavos* per kilo. of gross weight are payable.
4. Articles on which 2½ *centavos* per kilo. of gross weight are payable.
5. Articles on which 3½ *centavos* per kilo. of gross weight are payable.
6. Articles on which 1 *centavo* per kilo. of gross weight are payable.
7. Articles on which 4½ *centavos* per kilo. of gross weight are payable.
8. Articles on which 7 *centavos* per kilo. of gross weight are payable.
9. Articles on which 8½ *centavos* per kilo. of gross weight are payable.
10. Articles on which 9 *centavos* per kilo. of gross weight are payable.
11. Articles on which 10½ *centavos* per kilo. of gross weight are payable.
12. Articles on which 11½ *centavos* per kilo. of gross weight are payable.
13. Articles on which 12 *centavos* per kilo. of net weight are payable.
14. Articles on which 13 *centavos* per kilo. of gross weight are payable.
15. Articles on which 16½ *centavos* per kilo. of gross weight are payable.
16. Articles on which 21 *centavos* per kilo. of gross weight are payable.
17. Articles on which 22½ *centavos* per kilo. of gross weight are payable.
18. Articles on which 23 *centavos* per kilo. of net weight are payable.
19. Articles on which 25½ *centavos* per kilo. of gross weight are payable.
20. Articles on which 27½ *centavos* per kilo. of gross weight are payable.
21. Articles on which 31 *centavos* per kilo. of gross weight are payable.
22. Articles on which 31 *centavos* per kilo. of net weight are payable.
23. Articles on which 32 *centavos* per kilo. of gross weight are payable.
24. Articles on which 34 *centavos* per kilo. of gross weight are payable.
25. Articles on which 45 *centavos* per kilo. of net weight are payable.
26. Articles on which 52 *centavos* per kilo. of gross weight are payable.
27. Articles on which 56½ *centavos* per kilo. of gross weight are payable.
28. Articles on which 57 *centavos* per kilo. of net weight are payable.
29. Articles on which 62½ *centavos* per kilo. of gross weight are payable.
30. Articles on which 66½ *centavos* per kilo. of gross weight are payable.
31. Articles on which 68 *centavos* per kilo. of gross weight are payable.
32. Articles on which 68 *centavos* per kilo. of net weight are payable.
33. Articles on which 91 *centavos* per kilo. of net weight are payable.
34. Articles on which 91 *centavos* per kilo. of gross weight are payable.
35. Articles on which 99 *centavos* per kilo. of net weight are payable.
36. Articles on which 1 *sucre* and 13 *centavos* per kilo. of gross weight are payable.
37. Articles on which 1 *sucre* and 13 *centavos* per kilo. of net weight are payable.
38. Articles on which 1 *sucre* and 36 *centavos* per kilo. of net weight are payable.
39. Articles on which 1 *sucre* and 56½ *centavos* per kilo. of gross weight are payable.
40. Articles on which 1 *sucre* and 58 *centavos* per kilo. of net weight are payable.
41. Articles on which 1 *sucre* and 81 *centavos* per kilo. of net weight are payable.
42. Articles on which 1 *sucre* and 85½ *centavos* per kilo. of gross weight are payable.
43. Articles on which 2 *sucre*s and 26 *centavos* per kilo. of gross weight are payable.
44. Articles on which 2 *sucre*s and 26 *centavos* per kilo. of net weight are payable.
45. Articles on which 2 *sucre*s and 66 *centavos* per kilo. of gross weight are payable.
46. Articles on which 2 *sucre*s and 71 *centavos* per kilo. of net weight are payable.
47. Articles on which 3 *sucre*s and 39 *centavos* per kilo. of net weight are payable.
48. Articles on which 1 *sucre* and 3 *centavos* per kilo. of net weight are payable.
49. Articles on which 4 *sucre*s and 51 *centavos* per kilo. of net weight are payable.
50. Articles on which 5 *sucre*s and 64 *centavos* per kilo. of net weight are payable.
51. Articles on which 6 *sucre*s and 77 *centavos* per kilo. of net weight are payable.
52. Articles on which 7 *sucre*s and 90 *centavos* per kilo. of net weight are payable.
53. Articles on which 9 *sucre*s and 2 *centavos* per kilo. of net weight are payable.
54. Articles on which 9 *sucre*s and 82 *centavos* per kilo. of net weight are payable.
55. Articles on which 11 *sucre*s and 28 *centavos* per kilo. of net weight are payable.
56. Articles on which 18 *sucre*s and 1 *centavo* per kilo. of net weight are payable.
57. Articles on which 15 *sucre*s and 10 *centavos* per kilo. of net weight are payable.
58. Articles on which 135 *sucre*s and 30 *centavos* per kilo. of net weight are payable.

The net weight includes the wrapper or the packing of each article, whether same consists of a paper wrapper, case, cardboard box, or







and hemp fabrics in general not specified under other headings, and the following fabrics of pure linen or with a weft of cotton or hemp: bramants; sail cloth; jean; drill; gingham; damasks; weraudol and buckram.

Acetate of copper, or Paris green; camphor; cotton carpets; Kidderminster carpets, or shags; aniline and cochineal; telephone and telegraph apparatus; chandeliers and candelabra, of metal, glass or other material, for any kind of lighting; quicksilver; baskets of cane, osier or bezoar for fumigation; chessmen, dice, cards, etc.; baskets of cane, osier or bezoar for hanging up hats; brushes, generally used for clothes; ciuanoau and cloves; Bristol cardboard; glue; cumio; framed mirrors; wooden stirrups; labels, plain; fruits preserved in spirits; arabic gum; glucose; oil cloth as table covers; rope having an outer covering of cotton or hemp line; linseed, in the grain; pure butter; wooden mouldings, whether or not gilt or painted; brooms; broom handles; portable planes; teipet, arak, turpentine, or sharp; cheese; quilins; light; satons in general; tacks; ornamental, of any metal; tea; waterproof cloth and verin tauk (Paraguay tea).

Barometers; compasses; cardboard boxes, prepared or in parts; engine packings; lanterns or lamps; manufactured wood, except the wooden articles specified under other headings; artisans' rules; levels; drawing paper, with or without scales; canvas paper; lead foil; tin foil; black bordered mourning paper for funeral invitations; envelopes, all sorts, unprinted; cloth or paper for painting or tracing and thermometers.

Art. 38.—The following articles belong to the thirtieth class and shall be subject to a duty of 66½ centavos per kilo. gross weight:

Sparkling wines.

Articles of iron, glazed enamelled, of 2 or more colours, with gilt flowered or enamelled edges: coffins and cases for dead bodies

Art. 40.—The following articles belong to the thirty-second class and shall be subject to a duty of 68 centavos per kilo, net weight:

and cushions, covered with any material except silk; cracked nut seed or hellebore; pharmaceutical preparations, not specially mentioned

dutiable, under Class 36, 1 sucre 13 centavos per kilo. gross weight  
photographic apparatus: cloth sandals with feather grass or hem

drawers and stockings, cotton or linen: whalebone and steel stays for clothing; whalebone, metal or horn stays, covered with paper or cotton: cotton moue: screens of any material: French drop: mouth

Barbaeoas pitch: musical boxes with strings or handles; deca  
comanies; shoe horns; mantles (i.e., gas &c.); travelling hamper

of this material which are specified under other headings; wooden backed brushes for the table, clothes, boots, hair and hats; prepared

ropes of cotton or flax ; frames for mirrors, portraits or other purposes ; shawls, large square shawls, of cotton or linen, without woollen fibres ; shawls, circular or square ; aprons and bibs of cotton ; den-

earthenware, porcelain, glass or metals, not specified; drawing-room sculptures, figures or ornaments of any class, which contain clock

come; extract of opium; flower stands, flower vases, flower pot  
card cases, table ornaments and other similar articles for drawing  
room ornamentation, other than metal articles; phonographs of

crystallized fruits; sweet jellies; sandarac gum and Senegal gum  
gum lac; gum tragacanth; graphopbones of all kinds; cotton bor-

any material; jellies, sweetmeats and sweets of all kinds; syring not specified; toys; sealing wax; engravings, framed; garters, oth-

large square cotton shawls or cloaks; cotton handkerchiefs; waterproofed paper; paper, not specified; gilt or silvered paper and similar articles of paper; general photographic paper; paper-cases

for hookbinders; fish tanks of china, earthenware, porcelain, glass, whether plain, enamelled, gilt or ornamented; air pistols or carbines.

other heading; calcium burners; cotton sheets and covers, aseptic silk for surgical purposes; cotton serviettes, towels and tablecloths; shields or protectors, not containing any silk, as used

graphy; cotton fabrics in animal silk imitation; braces, net of e and chalk, except unprepared chalk.

All articles not included in any of the fifty-eight classes specified are

Iodiarubber tubes; valises made of paper or other materials for clothing; sensitive glass for photography; "Dilly" vinegar or of

Needles for hypodermic syringes; woollen hair; indiarubber buttons and rivets for boots and shoes; shaving brushes.

fabrics, even when with embroideries or cotton or linen lace work  
materials for making-up boots or shoes; essences for making syrups;

musical wind instruments, not specified; toilet soap; liquid soap  
hypodermic syringes; pencils; wooden taps for barrels; portmanteaus  
with or without fittings; butter compound; wicks for tinder boxes

small combs, not of ivory or tortoise shell, even though gold or silver mounted; fine pointed and other brushes for artists; paper weights

brodery; linen serviettes and table cloths; preparations for sham  
pooning; hat cases, hat boxes; heels for boots and shoes; plain whit

Art. 12.—The following articles belong to the thirty-fourth class and shall be subject to a duty of 91 centavos per kilo. gross weight:

Art. 14.—The following articles belong to the thirty-sixth class and shall be subject to a duty of 10 per cent ad valorem:

cartridges for firearms the import of which is not prohibited; and  
detonating caps for piston guns; Kidderminster carpet or woollen shag  
wild marjoram and sheaths, other than those intended for daggers.

weight :  
Needles for phonographs ; office files made of cardboard or paper

stances of horn and metal, silk covered; tickets, printed, engraved, lithographed, for lotteries, raffles, amusements and railways: medicinal

metal, gilt or silvered; small boxes or safes, not of metal, for valuables except jewel cases; vests and drawers, knitted, of vegetable fibre; imitation silk; baskets and couplers of metal; esier, cane-work, rush-

formula is unknown; prepared gum; prepared gum in paste form; stringed musical instruments; pencil holders, penholders and tub

dums and forms; quill or wooden tooth picks; paper and card with monograms on heading, printed, engraved or lithographed covering paper; carbon paper; fasteners of vegetable fibre, imitati

proof clothing; engraved metal plates; sheets and covers, lined, w  
embroidery; billiard cues; cotton fabrics with stripes, flowers and s

Art. 16.—The following articles belong to the thirty-eighth class and shall be subject to a duty of 1 *sucre* and 36 *centavos* per kilo, net weight:

whether of paper, cloth or other materials; pins and safety pins; bags, not of leather; fishing hooks; areometers; leather goods, small; cotton fabrics embroidered or open work, for cover

woollen curtains, not containing dry silk, whether with metal wire  
not; rubber boots, leggings and shoes; buttons made of she

ornamented backs, even if the cover is of wood, for the table, cloth  
books and show the hair and hats: nail and tooth brushes: ribbon

accordions and similar instruments in round shape; cotton neck  
wooden screens and screens made of beads; single straps, saddles  
shirt collars and cuffs

silver or platinum mountings; extracts and essences for perfume making; tie clips; cotton hat linings, mercerized or in any of

balls for carnivals; rubber gloves; leather cases for use by carriers; hydrometers; percussion instruments for music; the following: brought, chess, dominoes and parlour games; garter

razors and penknives; sacerdotal ornaments of cotton; slippers; paper, cardboard or cloth lampshades; large square sh

fectionery boxes, bouquets and other purposes: umbrellas, sunshades and parasols, ready made or in parts, not containing any silk:





TARIFF.]

In Art. 7 of the Amended Customs Law shall be 50 % for the first month, to be charged in accordance with the above regulations.  
Art. 68.—When goods are dispatched or re-shipped the floor space charge shall be for the whole time they have been warehoused.  
In the case of re-shipment a duty of 50 centavos per 100 kilos. gross weight shall be charged besides.  
Art. 69.—40 centavos per 100 kilos. gross weight shall be charged for the removal of imported goods, except coal, fresh fruit and plants.

TAXATION OF ALCOHOL.  
The "Registro Oficial" of Ecuador for the 30th October, 1918, contains

a Law, dated the 28th October, 1918, dealing with the control of the manufacture and sale in Ecuador of alcohol and alcoholic beverages, and the taxation of such articles. Article 15 of this Law provides that wines, liquors and other foreign alcoholic beverages shall pay a consumption duty of 15 % on the value of the goods declared in the Consular Invoice, which tax is independent of the import duties payable under the Tariff Law. Pharmaceutical specialties (as defined in the Law) are exempt from consumption duty. In the case of false declaration in the Consular Invoice, proceedings shall be taken under Article 67 of the Customs Law, and if the offence be proved, a surcharge of 100 % of the duty shall be exacted as penalty.

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| „ „ „                       | 185, 186                     | „ „ „                    | 2625-2627              | „ „ „                    | 88-92, 923-928          | „ „ „             | 2256                   |
| „ „ „                       | 3529-3538                    | „ „ „                    | 2375                   | „ „ „                    | 1730, 1731, 1790, 1791, | „ „ „             | 2256                   |
| „ „ „                       | 2121                         | „ „ „                    | 1331                   | „ „ „                    | 1797, 1798              | „ „ „             | 2256                   |
| „ „ „                       | 2122-2125                    | „ „ „                    | 2984                   | „ „ „                    | 1827, 1828              | „ „ „             | 2256                   |
| „ „ „                       | 1321, 3311-3312              | „ „ „                    | 1307                   | „ „ „                    | 2718                    | „ „ „             | 2256                   |
| „ „ „                       | 1531-1534                    | „ „ „                    | 3417-3183, 3517        | „ „ „                    | 3565                    | „ „ „             | 2256                   |
| „ „ „                       | 2735                         | „ „ „                    | 2915, 2946             | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 67                           | „ „ „                    | 1445, 1446             | „ „ „                    | 492-510                 | „ „ „             | 2256                   |
| „ „ „                       | 3384                         | „ „ „                    | 1911-2498              | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 415                          | „ „ „                    | 598, 600, 658          | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 710, 711                     | „ „ „                    | 658                    | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 938-960                      | „ „ „                    | 617                    | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 557, 558                     | „ „ „                    | 3377                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2127                         | „ „ „                    | 3537                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3065-3070                    | „ „ „                    | 2817-2829              | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 71-73                        | „ „ „                    | 2587                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2758                         | „ „ „                    | 2658                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1496                         | „ „ „                    | 2465                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1476-1478                    | „ „ „                    | 113                    | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2549                         | „ „ „                    | 101                    | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 616                          | „ „ „                    | 101                    | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3524-3527                    | „ „ „                    | 404, 410               | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3081                         | „ „ „                    | 2155                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 444-446                      | „ „ „                    | 883-893, 963, 1169     | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 950                          | „ „ „                    | 1531-1626              | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1958 1960, 2921              | „ „ „                    | 2438-2440              | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1178                         | „ „ „                    | 2553, 2554             | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 931                          | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3217, 3218                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 2549, 2549                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1788, 1789                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2137, 2138                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2139, 2140                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1724-1731, 1739, 1740, 1788, | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1789, 1797, 1798, 1801, 1805 | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 980, 981, 1867               | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1724, 1729                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1325, 1714-1717              | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1721                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 239, 259                     | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2118                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3568-3572                    | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 2737, 2739                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1806, 1807                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 3110, 3111                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 127, 128                     | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 689                          | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 476, 177                     | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 1721, 1725                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 1868-1870                    | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 1821, 1-22                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1712-1725, 1730, 1731,       | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1790, 1791, 1797, 1798       | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 10-14                        | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 1012                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1018                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 1708                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 3084, 3089, 3257-3261        | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3098-3100                    | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 615, 614                     | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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| „ „ „                       | 3417-3183, 3517              | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 2915, 2946                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1445, 1446                   | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 1911-2498                    | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 598, 600, 658                | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 658                          | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 617                          | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
| „ „ „                       | 3377                         | „ „ „                    | 2555                   | „ „ „                    | 478-481                 | „ „ „             | 2256                   |
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## PARAGUAY.

| TARIFF.]                              |                            | Nos.                            |                        | Nos.                              |                        | Nos.                            |                          | Nos. |  |
|---------------------------------------|----------------------------|---------------------------------|------------------------|-----------------------------------|------------------------|---------------------------------|--------------------------|------|--|
| Kerosene .. ..                        | 107                        | Marbles .. ..                   | 1847, 1848             | Oilskins .. ..                    | 3502                   | Pills .. ..                     | 2375, 2625-2627          |      |  |
| Kettles .. ..                         | 1307, 1340                 | Martingales ..                  | 318                    | Ointments .. ..                   | 2472, 2473, 2469       | Fill or powder boxes ..         | 2714-2716                |      |  |
| Key-hole guards ..                    | 850-832                    | Masks .. ..                     | 1605, 2726, 3248-3251  | Oleographs .. ..                  | 3112-3114              | Fill tiles .. ..                | 2810, 2811               |      |  |
| Key-rings .. ..                       | 3237                       | Mastic .. ..                    | 2324                   | Oils .. ..                        | 5                      | Pimentos .. ..                  | 136                      |      |  |
| Keys .. ..                            | 963, 1174                  | Masticators ..                  | 2789                   | Onions .. ..                      | 2-4                    | Pineapples .. ..                | 1355, 1356               |      |  |
| .. musical instrument                 | 612                        | Mast yards ..                   | 1330                   | Opals .. ..                       | 566                    | Pincers .. ..                   | 2814, 2815               |      |  |
| Kirsch .. ..                          | 198, 199                   | Mats .. ..                      | 5837                   | Opera glasses ..                  | 2926                   | Pine kernels .. ..              | 137                      |      |  |
| Kitchen ranges ..                     | 968, 967                   | Match .. ..                     | 3141-3143              | Ophicleides .. ..                 | 2890                   | Pins .. ..                      | 2915-2918                |      |  |
| Knife rests .. ..                     | 1722, 1723                 | Match boxes ..                  | 1814-1815              | Ophthalmoscopes ..                | 2349                   | Pipettes .. ..                  | 2699                     |      |  |
| Knives .. ..                          | 759, 987-1007, 1042,       | Match sets ..                   | 3308, 3629-3631        | Opium .. ..                       | 2350-2352              | Pipernaze .. ..                 | 2383                     |      |  |
| .. 1298-1300, 1506, 1681-1683,        |                            | Mats .. ..                      | 450-453                | Orchidia .. ..                    | 2353                   | Pipe cutters .. ..              | 1132                     |      |  |
| .. 3079, 3080                         |                            | Mattresses ..                   | 1265                   | Orexine .. ..                     | 646                    | Pipes .. ..                     | 883-865, 962, 1865, 1866 |      |  |
| .. 2885                               |                            | Mauls .. ..                     | 1268-1284, 1667        | Organs .. ..                      | 2887-2890              | .. in-ulating, &c. for ..       |                          |      |  |
| Labels .. ..                          | 3119-3127                  | Measures .. ..                  | 2791                   | Ornaments, hat ..                 |                        | .. electric purposes            | 1618-1622                |      |  |
| Lace covers .. ..                     | 3101-3107                  | Meat .. graduated               | 47, 48, 2533, 2534     | .. of plaster, ..                 | 1831-1833              | .. organ .. ..                  | 605                      |      |  |
| Laces .. ..                           | 406, 2880-2892             | .. juice .. ..                  | 2584                   | Orris veas or collars ..          | 2743                   | .. smoking .. ..                | 3324-3327                |      |  |
| Lacquers .. ..                        | 2291, 2292                 | .. presses .. ..                | 1037                   | Orthorium .. ..                   | 2555                   | Pistachio nuts .. ..            | 138                      |      |  |
| Lactoprepin .. ..                     | 2546                       | Medals .. ..                    | 3252                   | Osiers .. ..                      | 3253                   | Pistols .. ..                   | 1670-1674                |      |  |
| Lanliders .. ..                       | 1030                       | Medicine droppers ..            | 2499-2679              | Osmium and its salts ..           | 2356                   | Pita, and manufacturers of      | 1357-1359                |      |  |
| Lammaria .. ..                        | 2283                       | Medicines, tapers ..            | 3111                   | Ovens .. ..                       | 2712                   | Pitch .. ..                     | 2041                     |      |  |
| Lamp chimneys ..                      | 1906-1908                  | Menschaum .. ..                 | 2325, 2326             | Overcoats .. ..                   | 3499-3501, 3554, 3555  | .. shoemakers' ..               | 404                      |      |  |
| .. feet .. ..                         | 1900                       | Mercury .. ..                   | 2327-2329              | Orulas .. ..                      | 2609                   | Pivots .. ..                    | 362                      |      |  |
| .. founts .. ..                       | 1599-1601, 1890, 1891,     | Metal, articles of, silver red, |                        | Oxidized each .. ..               | 2465                   | Platings .. ..                  | 3147-3152, 3457-3529     |      |  |
| .. stands .. ..                       | 1694                       | .. nickelled, or the like ..    | 2941                   | Oxygeu .. ..                      | 2357                   | Planes, carpenters ..           | 927-930                  |      |  |
| Lamps .. ..                           | 414, 1159, 1883-1886,      | Metals, rare, and their ..      | 2474                   | Packing .. ..                     | 767, 1025              | .. irons and fittings ..        | 1136                     |      |  |
| .. electric .. ..                     | 2781-2783                  | computations .. ..              | 1549, 1550, 1572       | Padlocks .. ..                    | 578                    | Plasters .. ..                  | 2156-2160                |      |  |
| Lanols .. ..                          | 1579-1589                  | Meters, electric .. ..          | 3059                   | Pails, fencing .. ..              | 2922                   | Plates, door, &c. ..            | 947, 948                 |      |  |
| Lanterns .. ..                        | 300, 301, 1165-1168,       | .. tailors, &c. ..              | 2331                   | .. seal .. ..                     | 2906                   | .. table .. ..                  | 1722, 1723, 1730,        |      |  |
| .. 1889, 3129                         |                            | Methol .. ..                    | 2332                   | Pain killers .. ..                | 3010                   | Platinum .. ..                  | 1731, 1806, 1807         |      |  |
| Lanthanum and its salts               | 2295, 2296                 | Metronomes .. ..                | 2792                   | Paint boxes .. ..                 | 2812, 2813             | .. 2388, 2389                   |                          |      |  |
| Lard .. ..                            | 115                        | Mica .. ..                      | 2607                   | .. brushes 1351-1354, 2816        | 2384                   | .. 758, 1601                    |                          |      |  |
| Latches .. ..                         | 1335-1338                  | Microscopes .. ..               | 2570                   | .. toilet .. ..                   | 2361, 2362             | Ploughs, and spare parts        |                          |      |  |
| Lathes .. ..                          | 1492-1494, 2855            | .. floor .. ..                  | 2570                   | Palladium and its salts ..        | 1009                   | .. for .. ..                    | 772-774, 1404            |      |  |
| Lath-figures .. ..                    | 2328-2330                  | .. jugs .. ..                   | 1788, 1789, 1797, 1798 | Pains, sailmakers' ..             | 2612                   | Plough handles .. ..            | 1220                     |      |  |
| Lead, and manufactures                |                            | .. safes .. ..                  | 3035                   | Painers, swainers' ..             | 2363, 2613             | .. shares .. ..                 | 1398, 1399               |      |  |
| .. of .. ..                           | 1371-1373, 2320-2394       | .. 118 .. ..                    |                        | Panceraatin .. ..                 | 2730, 2740             | Plumb lines .. ..               | 963                      |      |  |
| Leads, pencil .. ..                   | 3254                       | Millboard .. ..                 | 118                    | Pans .. ..                        | 1794                   | Plugs .. ..                     |                          |      |  |
| .. sealing .. ..                      | 3137, 3138                 | Mills .. ..                     | 1291-1293              | Papain .. ..                      | 3273-3295              | .. and plug boxes, ..           |                          |      |  |
| Leaves, artificial ..                 | 2270, 2271                 | Mineral waters ..               | 209, 2506-2508, 2598   | Paper .. ..                       | 2803                   | .. electric .. ..               | 1531-1343                |      |  |
| .. industrial .. ..                   | 2270, 2271                 | Mirrors .. ..                   | 1871-1877, 2752, 2753  | .. filtering .. ..                | 2804                   | Plash .. ..                     | 3638, 3690, 3707, 3757   |      |  |
| .. medicinal .. ..                    | 229, 243-246               | Mixtures, gliders ..            | 3583-3592              | Papers, scented and other         | 2614-2617              | Pocket books .. ..              | 3023, 3028               |      |  |
| Leather .. ..                         | 2297                       | Morning coats .. ..             | 3480                   | Papier-maché wares ..             | 2942                   | .. knives .. ..                 | 3079, 3080               |      |  |
| Lechith .. ..                         | 2857                       | .. gowns .. ..                  | 422                    | Paraffin .. ..                    | 2365                   | Polyphyllin .. ..               | 2395                     |      |  |
| Leeches .. ..                         | 235                        | Morocco leather ..              | 2334                   | Parnalos .. ..                    | 3359-3393              | Poles .. ..                     | 1204, 1209               |      |  |
| Leggings .. ..                        | 2598                       | Morphia and its salts ..        | 760-762, 2794          | Parcel-holders .. ..              | 3320                   | Polis .. ..                     | 1518, 1519               |      |  |
| Lemonade .. ..                        | 1057, 1732, 1733           | Mortars .. ..                   | 2964                   | Parnoseuterie .. ..               | 3300-3308              | Polishers .. ..                 | 847, 1384                |      |  |
| Lemon squeezers ..                    | 24, 25                     | Mother of pearl, and manu-      | 3263, 3264             | Passe-partout .. ..               | 3308                   | Pomades, medicinal or           | 2669                     |      |  |
| Lentils .. ..                         | 2796                       | .. factories of .. ..           | 1294                   | Paste, printing .. ..             | 1321                   | .. veterinary .. ..             | 1322, 1323               |      |  |
| Lenses for photography ..             | 849, 963                   | Motor cycles .. ..              | 1596, 1597             | .. shaving or dental ..           | 3309, 3310             | .. metal cleaning ..            | 3341                     |      |  |
| Letter boxes .. ..                    | 226                        | Motors, electric .. ..          | 1465                   | .. 81 .. ..                       |                        | Ponatus cells for electric      |                          |      |  |
| Levels, surveyors' ..                 | 1084                       | Mould for plants .. ..          | 1290                   | Pastes, alimentary .. ..          | 2366-2368, 2618-2620   | batteries .. ..                 | 1607, 1608               |      |  |
| Lifting jacks .. ..                   | 1554-1558                  | Mounds .. ..                    | 2966                   | .. medicinal 2366-2368, 2618-2620 | 2369, 2544             | Portfolios .. ..                | 291                      |      |  |
| Lighting articles, electric           | 870                        | Mushrooms .. ..                 | 103                    | Pastilles .. ..                   | 2369, 2618-2620        | Portmonteaues .. ..             | 3624-3625                |      |  |
| Line .. ..                            | 1346                       | Music, printed .. ..            | 593                    | .. 2545, 2618-2620 ..             | 36                     | Pouches 3666, 3670, 3671,       | 1681-1683                |      |  |
| .. stone .. ..                        | 2600                       | .. stands .. ..                 | 582-566                | Pastry .. ..                      | 3097                   | Poumaris .. ..                  | 3354-3356                |      |  |
| .. "Lin Tain" .. ..                   | 2539                       | Musical instruments ..          | 1962                   | Patenters, for embroidery         | 2921                   | Post cards .. ..                | 308                      |      |  |
| Licaments .. ..                       | 2267, 2268                 | Muskets .. ..                   | 1638-1640              | Paulina .. ..                     | 564, 565               | Posters .. ..                   |                          |      |  |
| Lint .. ..                            | 2371                       | Must .. ..                      | 217                    | Pearls, diamonds, &c. ..          | 3321                   | Potassium and its com-          |                          |      |  |
| Lip glue .. ..                        | 200-202                    | Mustard .. ..                   | 119, 120               | .. imitation .. ..                | 2524-2530              | pounds .. ..                    | 2402-2412                |      |  |
| Liqueur .. ..                         | 2594-2597                  | Mutes .. ..                     | 261, 262               | Pens .. ..                        | 24, 25                 | Potato flour .. ..              | 126                      |      |  |
| Liquor sets .. ..                     | 1741-1744                  | Muzzles .. ..                   | 954-957, 1385-1387     | Peg cutters .. ..                 | 408                    | Potatoes .. ..                  | 58, 59                   |      |  |
| Liquid gauges .. ..                   | 2965, 2945                 | Nails .. ..                     | 1425                   | Pegs .. ..                        | 1041                   | Pot herbs .. ..                 |                          |      |  |
| Lithium .. ..                         | 2303, 2304                 | Nail pullers .. ..              | 2338, 2339             | Pelicans .. ..                    | 3583-3587              | Pots, apothecaries' and         | 2814-2848                |      |  |
| Looks .. ..                           | 2957, 2958                 | Naphthaline .. ..               | 2336, 2337             | Pellets .. ..                     | 2544, 2545             | .. other .. ..                  | 2814-2848                |      |  |
| Loops, embroidering ..                | 1471                       | Naphthol .. ..                  | 2340                   | Pencil cases .. ..                | 3217, 3218             | .. mustard .. ..                | 1728, 1729               |      |  |
| Louping shears .. ..                  | 3274-3286                  | Naphthol .. ..                  | 3659-3657              | Pencil sharpeners ..              | 3376, 3376             | .. faience or clay ..           | 1902                     |      |  |
| Lotto cans .. ..                      | 3589, 3590                 | Napkins .. ..                   | 2633                   | Pencils .. ..                     | 1160, 3217, 3221       | Poultices .. ..                 | 1724, 1725               |      |  |
| Lounge seats .. ..                    | 67                         | Napkin rings .. ..              | 2633                   | Penholders .. ..                  | 3351-3353              | Powder boxes .. ..              | 2631                     |      |  |
| Lozenges .. ..                        | 964, 1028, 1029            | Nasoline .. ..                  | 3087                   | Pens .. ..                        | 330                    | Powders, bag .. ..              |                          |      |  |
| Lubricators .. ..                     | 24, 25                     | Neckties .. ..                  | 3520-3523              | Pen wipers .. ..                  | 1732, 1733, 1806, 1807 | .. metal cleaning 1326, 1323    |                          |      |  |
| Lupins .. ..                          | 2590                       | Neckties .. ..                  | 738, 739, 2986         | Pepper .. ..                      | 134, 135               | .. Pollini's and ..             | 2629-2631                |      |  |
| Lycetol .. ..                         | 2305                       | Nedies .. ..                    | 2680, 2681             | Pierocina, Fairchild's ..         | 2622                   | .. various 2366-2369, 3359-3343 |                          |      |  |
| Lysol .. ..                           | 2305                       | Nedies .. ..                    | 1732, 1733, 2919, 2920 | Pepsin .. ..                      | 2372, 2622             | Precious stones .. ..           | 567                      |      |  |
| Mace .. ..                            | 1175-1177, 1664            | Nets of bar .. ..               | 3197                   | Peptons .. ..                     | 2373, 2624             | Preserves .. ..                 | 68-70                    |      |  |
| Machetes .. ..                        | 1221-1255, 1427            | Neckles, and manufactures       |                        | Perforators .. ..                 | 3319                   | Presses .. ..                   | 1379-1382                |      |  |
| .. for .. ..                          |                            | .. of .. ..                     | 1301, 2343, 2344, 2341 | Perfumed extracts ..              | 2501-2509              | .. photograph .. ..             | 2830                     |      |  |
| .. cartridge closing ..               | 1665, 1666                 | Nippers, wire cutting ..        | 1457-1460              | .. waters .. ..                   | 3062, 3063             | Primers, gun, &c ..             | 1665-1667                |      |  |
| Made up articles 3461-3472, 3509-3519 |                            | .. other .. ..                  | 1646                   | Peribulbators .. ..               | 3068                   | .. toy pistol .. ..             | 3189-3194                |      |  |
| Magnesia .. ..                        | 2540, 2601-2604            | Nipples, firearm .. ..          | 2707                   | Pesticides .. ..                  | 3466, 3468, 3517       | Printed matter .. ..            | 3112-3114                |      |  |
| Magnesium .. ..                       | 2507, 2515                 | .. inhaling .. ..               | 2808, 2809             | Phenacetin .. ..                  | 2211                   | Prints .. ..                    | 871, 2086, 2840          |      |  |
| Magnifying glasses and                |                            | Nipple shields .. ..            | 75                     | Phenacoll .. ..                   | 2566                   | Protargol .. ..                 | 2413                     |      |  |
| .. boxes .. ..                        | 2784, 2785                 | Nougats .. ..                   | 308, 947, 948          | Phenol .. ..                      | 2213                   | Prunes .. ..                    | 60                       |      |  |
| Maize .. ..                           | 111, 112                   | Notices .. ..                   | 2785, 2787             | Phenolphthalein .. ..             | 1615-1617              | Pruning hooks .. ..             | 1374-1375                |      |  |
| .. stigmas .. ..                      | 2187                       | Nursing bottles .. ..           | 2697                   | Phenols, serum, &c. ..            | 2693                   | Puff jars or boxes ..           | 3387, 3388               |      |  |
| Malt .. ..                            | 2316                       | .. fittings for .. ..           | 2346                   | Photographs, and cylin-           | 630-632                | Puffs .. ..                     | 3061                     |      |  |
| Mandolins .. ..                       | 2319-2321                  | Nutcrackers .. ..               | 1485-1490              | .. or discs for .. ..             | 229-222                | Pulleys and pulley blocks       | 1295, 1296               |      |  |
| Manganese .. ..                       | 1211                       | .. holt .. ..                   | 1417                   | Phosphatine, Fallère's ..         | 3145                   | Pulverizers .. ..               | 2832, 2843               |      |  |
| Mananessie .. ..                      | 83                         | .. Nut-crackers .. ..           | 1485-1490              | Phosphorus .. ..                  | 3144                   | Pumice stone .. ..              | 2374                     |      |  |
| Mania .. ..                           | 2317, 2318                 | Oars .. ..                      | 1498                   | Photograph frames ..              | 3241-3243              | Pumps .. ..                     | 854-858                  |      |  |
| Manilla .. ..                         | 2322                       | Oats .. ..                      | 2799                   | .. paper .. ..                    | 3284                   | Punch .. ..                     | 1717, 1748               |      |  |
| Manometers .. ..                      | 1217, 1918                 | Oboes .. ..                     | 641                    | Photographic dry plates ..        | 2817-2829              | .. bowls .. ..                  | 315                      |      |  |
| Mantel pieces .. ..                   | 3767-3769                  | Obstrutors .. ..                | 2799                   | Phototypes .. ..                  | 350                    | Punches and punching            |                          |      |  |
| Mantillas .. ..                       | 3564, 3583-3587, 3670-3680 | Ocarinas .. ..                  | 963                    | Plantillas .. ..                  | 650                    | .. tongs .. ..                  | 1423, 1424               |      |  |
| .. incandescent .. ..                 | 1593, 1594                 | Oilcans .. ..                   | 3184-3188              | Pianoforte .. ..                  | 651, 652               | Punk .. ..                      | 1943                     |      |  |
| .. holders for .. ..                  | 1612, 1613                 | Oilcloth .. ..                  | 964, 1028, 1029        | Pianova .. ..                     | 1334                   | Pures .. ..                     | 130, 150                 |      |  |
| Mantlets .. ..                        | 3517                       | Oilers .. ..                    | 2499-2503              | Piccolas .. ..                    | 612-616                | Purgative, Leroy's ..           | 3087                     |      |  |
| Mantle, and manufactures              |                            | .. 1912-1922 .. ..              | 2883, 2884             | Pickles .. ..                     | 78, 79                 | Puri .. ..                      | 3346-3349                |      |  |
| .. of .. ..                           | 1257-1264                  | .. toilet .. ..                 | 1912-1922              | Picks .. ..                       | 1359                   | Pyridine .. ..                  | 2386                     |      |  |
| .. other .. ..                        |                            | .. 1912-1922 .. ..              | 2883, 2884             | Pillow cases .. ..                | 3575-3585              | Pyrozon .. ..                   | 2628                     |      |  |

|  | Nos.                        |   | Nos.                             |                           | Nos.                         |                                       | Nos.                     |
|--|-----------------------------|---|----------------------------------|---------------------------|------------------------------|---------------------------------------|--------------------------|
| Quarters, footwear                     | 387-390                     | Sealing wax                               | 1099                             | Sterilizers               | 2756, 2757                   | Tobacco                               | 223, 226, 227            |
| Quinine                                | 2414-2416                   | Scales                                    | 3211                             | Telescopes                | 2758                         | Towels                                | 3393                     |
| Quicheras                              | 1388                        | Seals                                     | 3381-3383                        | Sticks                    | 3299                         | Toilet flasks                         | 1724, 1725, 1728-1731    |
| Racquet                                | 2570                        | Seaweed                                   | 157                              | Stillbills                | 2993                         | " sets                                | 550                      |
| Rackets                                | 3367, 3368                  | Secateurs                                 | 1471                             | Strap leathers            | 1046-1052                    | " waters                              | 2891-2895                |
| Radiators                              | 876                         | Seeds                                     | 132, 148, 2438-2441              | Stirrups                  | 3541-3553                    | Toothpick pure, &c.                   | 130                      |
| Rags                                   | 3762, 3763                  | Seltzer water, syphons                    | 2692, 2696                       | Stockings                 | 131                          | Tones                                 | 1423                     |
| Rails                                  | 1410, 1411                  | and fittings                              | 2686-2687                        | Stockfish                 | 131                          | Tongues                               | 110                      |
| Rail-binding machines                  | 1127                        | Semolina                                  | 2686-2687                        | Stones                    | 1340-1350                    | Tongue depressors                     | 2745                     |
| Raincoats                              | 127, 128                    | Sensae                                    | 2449                             | Stools                    | 427                          | Tonics                                | 2664, 2665               |
| Rakes                                  | 1392-1394                   | Serpentines                               | 3384                             | Toppers                   | 2188                         | Tools, carriers                       | 1256                     |
| Ramrods                                | 1628-1629                   | Serum                                     | 2442                             | Stoves                    | 1054, 1055, 1051             | Tools, sets of, in boxes              | 1114                     |
| Rasps                                  | 1164                        | Sewing cases                              | 2082, 3083                       | Straps                    | 297, 298                     | Toothpick holders                     | 1325, 1722, 1723         |
| Rat killers                            | 2639                        | Shackles                                  | 1034                             | Straw for cigars, &c.     | 123                          | 1806, 1807                            |                          |
| Razors                                 | 3265, 3266                  | Sbqts, carriage                           | 1518, 1519                       | stretchers, trouser       | 3115, 3116                   | Topazes                               | 566                      |
| Razor strops                           | 2941                        | Seeds                                     | 3690, 3764-3766                  | Strings musical instru-   | 618, 619                     | Top boots                             | 349, 354, 355, 358, 359, |
| " whippers                             | 3155                        | Sharpening steels                         | 735, 736                         | Stronium and its com-     | 2190, 2193                   | 362, 368, 369                         |                          |
| Really-made clothing                   | 3593-3605                   | " stones                                  | 3666, 3670-3680                  | pounds                    | 2190, 2193                   | Tops, wood                            | 3415                     |
| Ready-reliefs                          | 2632                        | Shaws                                     | 1015, 1469-1472                  | strychnine and its salts  | 2189                         | Tortoise shell, and manu-             |                          |
| Receptacles, wafer, &c.                | 2716                        | Shears                                    | 1512-1516                        | Stumps                    | 3108, 3109                   | factures of                           | 3017, 301                |
| Refectors                              | 1901                        | Sheaths                                   | 1412-1416                        | Suet                      | 95                           | Tow                                   | 1043, 1044, 1157         |
| Refrigerators                          | 1112                        | Shaves                                    | 1430                             | Sugar                     | 29, 31, 2011-2014            | Towels                                | 3758-3761                |
| Registers                              | 3223-3228                   | Sleep banding                             | 3573, 3768-3761                  | Sugar basis               | 1724, 1725, 1725             | Towel racks                           | 548, 549, 480            |
| Regulators                             | 1307                        | Sh rt fronts                              | 3568-3569                        | Sutings                   | 3888, 3892                   | Tows 2996-2998, 3206-3210, 3434, 3455 |                          |
| Reins                                  | 326-336                     | Shirts                                    | 3488-3492, 3517                  | Sulphide of carbon        | 2079                         | Tracing cloth                         | 1161                     |
| Remedies                               | 2650, 2651, 2655            | Shirts 352, 353, 356, 367, 360, 361, 363  | 3568-3569                        | Sulphonal                 | 2457                         | Tranchoirs, surgical                  | 2762                     |
| Rennet                                 | 244-2417, 2548              | Shirts 364, 372-385, 397, 398, 2984, 2985 | 3568-3569                        | Sulphur                   | 2015, 2016                   | Traps, iron                           | 1500                     |
| Reservoirs, irrigator                  | 1802-1805                   | Shoat                                     | 1627                             | Sulphuric                 | 2656                         | Travelling bags                       | 336, 312-348             |
| Resins                                 | 2422-2426                   | " pouches                                 | 1668                             | Sunae                     | 2497                         | " rugs                                | 3542, 3543               |
| Resistances, electric, and accessories | 1568, 1610, 1611            | Shrimps                                   | 1668                             | Suspensories              | 295                          | Trays                                 | 1777, 1780, 2993         |
| Resolvents                             | 2634                        | Shunt boxes                               | 1619                             | Suspenders                | 3888, 3892                   | Trimming                              | 3427, 3430               |
| Resorcin                               | 2426                        | Shutters                                  | 421-426                          | suspensories              | 28-2, 243                    | Trial                                 | 2470                     |
| Rests, pastry                          | 2951                        | Sickles                                   | 1145                             | sweet dishes              | 1730, 1731, 1790, 1791       | Tripe                                 | 155, 156                 |
| Retorts                                | 2699                        | Shives for surveyors                      | 2713                             | Sweetmeat bags            | 2978                         | Tripsods                              | 1502, 2856, 2857         |
| Revolenta arabica                      | 2570                        | Silk, and manufactures of                 | 3378-3380                        | Swags                     | 75, 88, 92                   | Triphobes                             | 2471                     |
| Revolvers                              | 2418-2421                   | Suture                                    | 2838                             | Switch boards             | 1571                         | Trimbones                             | 2712                     |
| Rhizomes                               | 3068                        | Silver, compounds of                      | 2387                             | Swords                    | 1654, 1687, 1703, 1704       | Tropen                                | 2668                     |
| Ribbons                                | 406, 3048-3055              | Sinapisms                                 | 2650                             | Sword belts               | 1694-1692                    | Traversers                            | 3566-3539                |
| " steel, for shoe-                     |                             | Sinks                                     | 1893                             | " scabbards               | 1694                         | Trawls                                | 985                      |
| alling machines                        | 953                         | Skins                                     | 298-298, 242, 242                | " chains                  | 1631                         | Truffles                              | 157                      |
| Rice                                   | 21-23                       | Skins                                     | 68, 649                          | " knots                   | 1648                         | Trunajets                             | 608                      |
| Rick cloths                            | 1638-1610                   | " for drums                               | 3461, 3464                       | " sticks                  | 2963                         | Trunks                                | 260                      |
| Riddles                                | 1697, 1698                  | Skirts                                    | 1363-1366, 3219, 3222            | Syphon tubes, &c.         | 2859                         | Trusses                               | 2709-2711                |
| Ring bolts                             | 775-779                     | Sledges                                   | 1265                             | Syringes                  | 2772, 2780                   | " armatures for                       | 2698                     |
| Rings                                  | 2684, 2685                  | Seepers, railway and                      | 1019                             | Syrups                    | 2288, 2582, 2583             | Tubes                                 | 883, 895, 1907, 1908,    |
| Rivets                                 | 962, 1400-1402              | Slides, harness                           | 319                              | Tables                    | 458, 459, 487-488            | 2858-2861, 3136                       |                          |
| Rousting jacks                         | 781, 785                    | " for photography                         | 2741                             | Table centres             | 3652-3657                    | Tubs                                  | 804-806                  |
| Rods                                   | 2658                        | Slippers                                  | 363, 364, 391-394                | " covers                  | 3184, 3611, 3616, 3659       | Tungsten                              | 2474                     |
| Rods, glass                            | 2861                        | Socks                                     | 1602                             | Tabiols                   | 2544, 2545                   | Tuning forks, &c.                     | 621                      |
| Rollers                                | 1422                        | Smooth iron                               | 1367-1369                        | Tackle                    | 771                          | Turnstiles                            | 1191                     |
| Roots                                  | 2417-2421                   | Socks consumers                           | 255, 2633                        | Tacks                     | 1441-1444                    | Turpetine                             | 1944                     |
| Rope yarn                              | 1067                        | Soap                                      | 3007-3009                        | Tale                      | 2658                         | Turquoises                            | 566                      |
| Rosaries                               | 3373, 3374                  | Soap boxes                                | 1013                             | Tamar                     | 3583-3587                    | Tuyeres                               | 1181                     |
| Rosettes for burgers, &c.              | 1418                        | Soaps                                     | 105, 2285, 3198, 3199            | Tamar Indian              | 2659                         | Twine                                 | 1138                     |
| Rubber                                 |                             | " boxes                                   | 1788, 1789                       | Tamarind                  | 2458, 2640, 2661             | Type, printing                        | 1474, 1475               |
| " tubes of 1085-1089, 2083-2091        |                             | Socks                                     | 3544-3563                        | Tanks                     | 1010, 1011                   | Tyres, rubber                         | 1089                     |
| " imitation                            | 2951                        | Soda, purgative and re-                   | 2651                             | Tannalbin                 | 2459                         | Umbrellas                             | 3246-3299                |
| Rubidium                               | 2429, 2430                  | Soda, washing                             | 2651                             | Tannin                    | 2460                         | Umbrella knobs or                     |                          |
| Rubies                                 | 564                         | Soda water                                | 2651                             | Tannolul                  | 2461                         | handles                               | 3357, 3358               |
| Rugs                                   | 3666, 3670, 3671, 3676-3679 | Sofa                                      | 539-544                          | Tantal                    | 1964                         | Umbrella sheaths                      | 1139, 1140               |
| Rules                                  | 3370-3372                   | Solder                                    | 1434, 1435                       | Tar                       |                              | " checks                              | 2664                     |
| Rum                                    | 205                         | Soldering lamps                           | 1159                             | " Goyot's and other       |                              | Uppers, boot                          | 387-390                  |
| Rye                                    |                             | Soles                                     | 396, 418, 419                    | " specific                | 2514                         | Uranium                               | 2474                     |
| Sabres                                 | 1654                        | Solutions, medicinal                      | 2652-2654                        | Tarpaulins                | 1169                         | Urea and its compounds                | 2475                     |
| Saccharine                             | 2431                        | Somatos                                   | 2655                             | Tartar                    | 2462                         | Ureidine                              | 2475                     |
| Sacks                                  | 833                         | Sopranos                                  | 6, 5                             | Tax, purgative            | 131, 152                     | Urethane                              | 2476                     |
| Saddles                                | 338                         | Soups                                     | 150                              | Teapots                   | 1325, 1775, 1776             | Uretritis                             | 2692                     |
| Saddle cloths                          | 312, 313                    | Soup turens                               | 1786, 1787                       | Teeth, artificial         | 2716                         | Uretritis                             | 2477                     |
| " frames and trees                     | 247, 250                    | Spales                                    | 1311, 1312                       | Teeth, harrow             | 1917                         | Valerianate of ammonia                | 2671                     |
| " paddings                             | 269, 270                    | Spangles                                  | 3147-3152                        | Teething pads             | 2734                         | Valerol                               | 2672                     |
| Safes                                  | 866                         | Spasms                                    | 1171                             | Telegraphic apparatus     | 1551, 1552                   | Valises                               | 2479                     |
| Saffron                                | 2010                        | Spasms                                    | 2750, 2751                       | Telephones                | 1615-1617                    | Valves                                | 342-348                  |
| Sail cloths                            | 2434                        | Spasms                                    | 2176                             | Telescopes                | 2924                         | Valves                                | 963, 1617                |
| Salt                                   | 2436                        | Spasms, itch                              | 2925, 2933                       | Terminalis                | 1539                         | Vanadium                              | 2481                     |
| Salt                                   | 142-145                     | Spectacles, and frames                    | 3451                             | Terpin                    | 2464                         | Vaporizers                            | 1909, 1910               |
| " sea                                  | 2432                        | Spectacle glasses                         | 2841                             | Test glasses              | 2929                         | Varnish                               | 2028, 2029               |
| " bases                                | 3095                        | Specter, and manufactures of              | 1325-1327                        | Theobromine               | 2463                         | Vaseline                              | 2882, 2885               |
| " cellars                              | 1326, 1732, 1733            | Spermaceti                                | 2177                             | Theoclitols               | 2469                         | Vases                                 | 1724, 1723               |
| Salts, medicinal                       | 2640-2642                   | Spices                                    | 82                               | Thermocauteries           | 2850                         | " fountain's                          | 2816                     |
| Salt paper and cloth                   | 1313, 1316                  | Spills, wooden                            | 1035                             | Thermometers              | 2851, 2853                   | Velvet                                | 3767, 3769               |
| Sandals                                | 365-36                      | Spirits                                   | 163, 164                         | Thimbles                  | 3091, 3095                   | Veneers                               | 1201-1203                |
| Santonin                               | 2437                        | Spittons                                  | 1724, 1725, 1790, 1791,          | " rope                    | 1101                         | Ventilators                           | 1626                     |
| Sapphires                              | 505                         | Spokes                                    | 1823-1829                        | Thioval, thioform, thiol, |                              | Veratrin and its com-                 |                          |
| Sardines                               | 7                           | Spoon boxes                               | 1905                             | thiounin and its com-     |                              | pounds                                | 2486                     |
| Sarsaparilla                           | 2679                        | Sponges                                   | 1788, 1789                       | Throat pins               | 2468                         | Vermouth                              | 2673                     |
| Sauce boats                            | 1724, 17, 5, 1775, 1776     | Sponges                                   | 2178-2181                        | Throat                    | 1482-1494                    | Vermouth                              | 210, 211                 |
| Saucepans                              | 1784, 1785                  | Sponges                                   | 982-984, 986, 1326, 2741         | Thrust bearings           | 970                          | Vests                                 | 3503, 3504, 3577         |
| Sauces                                 | 130, 116                    | " corset, &c.                             | 2950                             | The clips                 | 3133, 3134                   | Vetches                               | 24, 25                   |
| Sauerkraut                             | 58, 59                      | Sponges                                   | 1032, 1033, 3370, 3372           | Thies, milway, &c.        | 1501                         | Vinegar                               | 160, 161                 |
| Saws                                   | 76                          | Squams, metal                             | 3414                             | Tin, and manufactures of  | 1845, 1844, 1903             | Vinegars, medicinal, in-              |                          |
| Saxhorns                               | 1431-1433                   | Stands, flower-pot                        | 1808-1813                        | tines of                  | 1146-1149                    | Viola                                 | 665, 666                 |
| Scaubards                              | 1512-1514                   | Starfish                                  | 1851-1853, 3187, 3188            | Tinctures                 | 2278, 2166, 2467, 2924, 2663 | Vitilins                              | 665, 666                 |
| Scarifiers                             | 2749                        | Stearin                                   | 2186                             | Tin-carts                 | 1530                         | Vitellonellus                         | 667                      |
| Scavres                                | 3632, 3633, 3636, 3637      | Steel, and manufactures of                | 734, 744-752, 758, 850, 851, 953 | Tissue: cotton            | 3683-3711                    | Vitres                                | 729, 730                 |
| Scissors                               | 2964, 3412, 3413            | Steel welding cloth                       | 1455                             | " horsehair               | 3712                         | Voltmeters                            | 1149, 1550               |
| Scorpi                                 | 339, 3399                   | Stella, corset, &c.                       | 2947-2949                        | " jute or pita            | 3748-3757                    | Vomitive, Leroy's                     | 2592                     |
| Scrapers                               | 3230-3232                   | Stencils                                  | 1306                             | " silk                    | 3741-3747                    | Vulcanized fibre, in plates,          |                          |
| Screw drivers                          | 1014                        | Stereoscopes                              | 2754, 2755                       |                           | 3747-3740                    | tubes or rods                         | 1577                     |
| " tape                                 | 1448-1449                   |   |                                  |                           |                              | Wadding                               | 2885, 2886               |
| Screws                                 | 1448-1490                   |   |                                  |                           |                              | Wads                                  | 1689                     |
| Scupper mails                          | 1045                        |   |                                  |                           |                              | Wad extractors                        | 1688                     |



## TARIFF.]

|                                      | Nos.                  |                               | Nos.                  |                               | Nos.                       |                                      | Nos.                 |  | Nos. |
|--------------------------------------|-----------------------|-------------------------------|-----------------------|-------------------------------|----------------------------|--------------------------------------|----------------------|--|------|
| Wafers ..                            | 2797, 2798            | Watch cases ..                | 561                   | Whistles ..                   | 1712, 1713, 1894, 1895     | Wood pulp ..                         | 331                  |  |      |
| Wafers .. medicinal ..               | 2908                  | " glasses ..                  | 581                   | White lead ..                 | 1948                       | Wool, and manufactures of ..         | 2212-2216            |  |      |
| Walking sticks ..                    | 2959-2963             | " keys ..                     | 602                   | " metal ..                    | 1289                       | Wreaths ..                           | 3071-3078, 3153-3158 |  |      |
| Walnuts ..                           | 122                   | Wax ..                        | 2093-2096, 3211, 3212 | Wicks ..                      | 1590, 1592, 1598           | Wrenches ..                          | 3019-3021            |  |      |
| Wardrobes ..                         | 510-515               | Wearing apparel ..            | 3585-3587             | Wicks, sulphuretted ..        | 1297                       | Wreaths ..                           | 3019-3021            |  |      |
| Wardboards ..                        | 1438, 1439            | Webbing ..                    | 1408                  | Windmills ..                  | 1318-1320                  | Xerophy ..                           | 2489                 |  |      |
| Washers ..                           | 962, 1395, 1396       | Wedges ..                     | 469                   | Window-fastenings ..          | 212-217                    | Xyloil ..                            | 2490                 |  |      |
| Washstands 482-486, 1161, 1887, 1888 |                       | Wedges 1333, 1573, 1574, 2867 | 2867                  | Wines ..                      | 26-74-2676                 | Xyloil ..                            | 1337                 |  |      |
| Wash-tub vessels ..                  | 1829, 1830            | Whitebone ..                  | 2951, 2952            | Wine skins ..                 | 1705                       | Yarn ..                              | 1133, 3171-3176      |  |      |
| Water closet apparatus 1155, 1156,   |                       | " imitations ..               | 3453                  | Wigs, linen cloth for hats .. | 668                        | Yeast ..                             | 2298, 2593           |  |      |
| " &c. ..                             | 18-41-1803            | Wheel ..                      | 154                   | Wire ..                       | 740-752, 2901-2904         | Yucca ..                             | 162                  |  |      |
| Water levels ..                      | 1302-1305             | Wheelbarrows ..               | 905-908, 1530         | " electric ..                 | 1451-1454                  | Zinc, and manufactures of 1325-1327, |                      |  |      |
| Waters, distilled, mineral, &c. ..   | 1945, 1946, 2504-2511 | Wheels ..                     | 1416, 1419 1421       | " netting ..                  | 218, 219                   | 1526-1529, 2491 2496                 |                      |  |      |
| Waters or liquids, metal ..          |                       | Whetstones ..                 | 1340-1343             | " nether ..                   |                            | Zithers ..                           | 606                  |  |      |
| " cleaning ..                        | 737                   | Whips ..                      | 304-311               | Whisky ..                     |                            | Zostera ..                           | 756                  |  |      |
| Watches ..                           | 553-575               | Whip handles ..               | 265-265               | Wood, and manufactures ..     | 1180-1203, 2355-2360, 2937 |                                      |                      |  |      |
|                                      |                       | " lashes ..                   | 258                   |                               |                            |                                      |                      |  |      |

## MONEY, WEIGHTS AND MEASURES.

The monetary unit is the peso (100 centavos). The currency is the paper dollar.

For weights and measures the metrical system has been adopted. The letters G.W. and N.W. following the text indicate the gross weight and net weight respectively.

For instructions on the application of the tariff see end hereof.

## VALUATION TARIFF FOR IMPORTS, IN FORCE FROM AND AFTER OCTOBER 1, 1909.

## GENERAL NOTES.

1.—Goods which, owing to their classification, come under different sections of the tariff, shall be regulated by the notes of the section under which they are to be cleared.

2.—When imported goods are labelled in such a manner as to impart to them qualities capable of enhancing their value, they shall be assessed according to their denomination.

3.—The valuation of cotton goods shall not be increased if they are mercerized.

4.—By a law which went into effect of June 1, 1911, the import duties are increased by a surtax of 5% except in the case of alcohol; beverages. For the latter the law provides that the customs duties shall be increased 17%. A surtax of 1 peso per ea is also levied on each pack of playing cards whether of foreign or domestic manufacture.

## L.—COMESTIBLES AND OTHER GOODS.

Note.—All the valuations under this heading are increased by 6% from 1st of October, 1919, with the following exceptions:—Edible oils, rice, sugar, flour, soap, wheat, kerosene, common salt (all kinds), and fine salt in casks or sacks.

Note.—Articles dutiable by weight in this Section shall be weighed together with the barrels, jars, tins, boxes, flasks, bottles, bags, packets, fastenings, tins, boards and wrappers, except the outside cases and the articles for which the mode of weighing is specially provided. Can openers and the straw or other envelopes for protecting the contents shall also be included in the weight.

| Nos. | Goods.  | Valuation. Pesos. | Duties %. |
|------|---|-------------------|-----------|
| 1    | Comestible oils of all kinds, hoesover packed. G.W.   | 0 22              | 40        |
| 2    | Olives: in oil, started or not ..   | 0 30              | 35        |
| 3    | " in brine, in glass receptacles ..   | 0 20              | 35        |
| 4    | " pressed or not, in any other receptacles ..   | 0 15              | 35        |
| 5    | Chicory roots ..  | 0 04              | 35        |
| 6    | Bran, G.W. ....   | 0 01              | 35        |
| 7    | App. crude. G.W. ....   | 0 10              | 55        |
| 8    | Garlic of all kinds ..  | 0 20              | 35        |
| 9    | Capers: in glass receptacles ..   | 0 22              | 35        |
| 10   | " in barrels or tins ..   | 0 10              | 35        |
| 11   | Carob beans. G.W. ....  | 0 40              | 35        |
| 12   | Almonds: shelled. G.W. ....   | 0 25              | 35        |
| 13   | " unshelled. G.W. ....  | 0 15              | 35        |
| 14   | Starch of all kinds. G.W. ....  | 0 05              | 55        |
| 15   | Alpist of all kinds ..  | 0 30              | 35        |
| 16   | A. cherries: in glass ..  | 0 20              | 35        |
| 17   | " in tins and dried ..  | 0 20              | 35        |
| 18   | Anised. G.W. ....   | 0 20              | 35        |
| 19   | Berrings: suoked, in tins. G.W. ....  | 0 30              | 35        |
| 20   | " smoked, in cases ..   | 0 07              | 55        |
| 21   | Rice, from India or Siam ..   | 0 09              | 55        |
| 22   | Unshelled. G.W. ....  | 0 02              | 35        |
| 23   | Vetches, peas, lupins, lentils and beans: in the grain. G.W. ....   | 0 05              | 55        |
| 24   | Husk-d. G.W. ....   | 0 10              | 55        |
| 25   | Hazelnuts: crude or unshelled. G.W. ....  | 0 13              | 35        |
| 26   | " shelled. G.W. ....  | 0 20              | 35        |
| 27   | Oats ..   | 0 05              | 35        |
| 28   | Sugar: refined, of all kinds. G.W. ....   | 0 12              | 35        |
| 29   | " refined, in lumps. G.W. ....  | 0 10              | 70        |
| 30   | " not refined. G.W. ....  | 0 04              | 35        |
| 31   | Blue: common for lamp-burners. G.W. ....  | 0 12              | 35        |
| 32   | " in tins or tins ..  | 0 14              | 35        |
| 33   | Col and other like fish ..  | 0 20              | 35        |
| 34   | " in pie ..   | 0 30              | 55        |
| 35   | Biscuits and cakes of all kinds and all other pastry ..   | 0 50              | 35        |
| 36   | Cocoa: in the bean. G.W. ....   | 0 10              | 35        |
| 37   | " lumps. G.W. ....  | 0 30              | 35        |
| 38   | " mixed with oats, and similar ..   | 0 80              | 35        |
| 39   | " ground ..   | 0 20              | 55        |
| 40   | Coffee: in the grain, husked or not. G.W. ....  | 0 20              | 55        |
| 41   | " roasted or ground ..  | 0 13              | 35        |
| 42   | " made with chicory of all kinds. G.W. ....   | 0 30              | 35        |
| 43   | " made with barley or malt ..   | 0 40              | 35        |
| 44   | Dried shrimps ..  | 0 30              | 35        |
| 45   | Cinnamon, crude. G.W. ....  | 0 25              | 35        |
| 46   | Meat: dried. G.W. ....  | 0 25              | 35        |
| 47   | Meat: in brine or salted. G.W. ....   | 0 20              | 35        |
| 48   | Carozos and husks, ground, of all kinds. G.W. ....  | 0 10              | 35        |
| 49   | Onions of all kinds. G.W. ....  | 0 02              | 35        |
| 50   | " unhusked. G.W. ....   | 0 10              | 35        |
| 51   | Cavies ..   | 0 10              | 35        |
| 52   | Barley: husked, of all kinds ..   | 0 03              | Free      |
| 53   | " unhusked. G.W. ....   | 0 05              | 55        |
| 54   | Onions of all kinds. G.W. ....  | 0 03              | 35        |
| 55   | Rye of all kinds. G.W. ....   | 0 60              | 35        |
| 56   | Chocolate of all kinds and in any form ..   | 0 10              | 35        |
| 57   | Sauerkraut and pot herbs: in brine. G.W. ....   | 0 05              | 35        |
| 58   | " prepared ..   | 0 12              | 35        |
| 59   | Prunes of all kinds ..  | 0 30              | 35        |
| 60   | Cloves ..   | 0 12              | 35        |
| 61   | Clove stems ..  | 0 10              | 35        |
| 62   | Cocoanuts: Brazilian and other of all kinds. G.W. ....  | 0 15              | 35        |
| 63   | " rapel. G.W. ....  | 0 15              | 35        |
| 64   | Fireworks of all kind ..  | 0 20              | 35        |
| 65   | Cumin seeds. G.W. ....  | 0 20              | 35        |
| 66   | Confectionery, caramels, candies and lozenges, including gum and mint lozenges, not enumerated ..   | 1 00              | 55        |
| 67   | Preserves: of vegetables, in tins, flasks or bottles ..   | 0 25              | 35        |
| 68   | Fish, shellfish and mushroom, hoesover prepared ..  | 0 35              | 35        |
| 69   | Meat, poultry or game birds and other alimentary preserves, with or without truffles. G.W. ....   | 0 50              | 35        |
| 70   | Cork: of all kinds, manufactured or advanced in condition. G.W. ....  | 0 75              | 35        |
| 71   | " in cases or in tins ..  | 0 35              | 35        |
| 72   | Cork: raw or in slabs. G.W. ....  | 0 30              | 35        |
| 73   | Dates of all kinds, hoesover packed ..  | 0 60              | 55        |
| 74   | Sweetmeats and nougats of all kinds ..  | 0 70              | 35        |
| 75   | Sauages in any form, including mortadella ..  | 0 10              | 35        |
| 76   | Case (" emplaté ") or esparto ..  | 0 20              | 35        |
| 77   | Pickles: in flasks ..   | 0 15              | 35        |
| 78   | " in barrels or tins ..   | 1 80              | 55        |
| 79   | Brooms: of straw of all kinds ..  | 0 60              | 55        |
| 80   | " of palm or "brugo" ..   | 0 50              | 35        |
| 81   | Spices, ground, of all kinds ..   | 0 05              | 35        |
| 82   | Manioc flour ("farina") ..  | 0 15              | 35        |
| 83   | Alimentary: wooden ..   | 0 25              | 55        |
| 84   | Wax, stearine or of any other fatty substance, in bulk, including the weight of the tin ..  | 1 60              | 55        |
| 85   | The same, in box ..   | 0 75              | 55        |
| 86   | Fruits and sweetmeats, glazed, of all kinds, and other similar ..   | 0 60              | 55        |
| 87   | " preserved in spirits: syrups or jams ..   | 0 50              | 55        |
| 88   | " in natural state, in juice or hoesover other-wise prepared, in tins or glass flasks, not enumerated ..                                  | 0 25              | 35        |
| 89   | " Dried, of all kinds. G.W. ....  | 0 20              | 35        |
| 90   | Biscuits, common. G.W. ....   | 0 08              | 35        |
| 91   | Chick peas of all kinds. G.W. ....  | 0 10              | 55        |
| 92   | Suet. G.W. ....   | 0 15              | 55        |
| 93   | Flour: wheaten, in bags or barrels. G.W. ....   | 0 05              | 20        |
| 94   | Maize, in unenumerated receptacles ..   | 0 05              | 35        |
| 95   | When maize, or of any other comestible substance, of any quality and in any form, in tins, or in tins, including sage, tapioca, rolled .. | 0 20              | 35        |
| 96   | Maize and other similar flours ..   | 0 15              | 35        |
| 97   | " The same, except wheat and maize, in cases, bags or other unenumerated receptacle ..  | 0 60              | 35        |
| 98   | Raising ..  | 0 05              | 35        |
| 99   | Hydroxide. G.W. ....  | 0 20              | 35        |
| 100  | Dried fish of all kinds. G.W. ....  | 0 80              | 35        |
| 101  | Mushrooms ..  | 0 20              | 35        |
| 102  | Eggs of all kinds. G.W. ....  | 0 12              | 35        |
| 103  | Common soap of all kinds. G.W. ....   | 0 40              | 65        |
| 104  | Jelly, condensed or concentrated ..   | 0 50              | 35        |
| 105  | Ham ..  | 0 05              | 35        |
| 106  | Kerosene. G.W. ....   | 0 30              | 35        |
| 107  | Milk: condensed ..  | 0 20              | 35        |
| 108  | Tongues of all kinds ..   | 0 20              | 55        |
| 109  | Maize: in cobs. G.W. ....   | 0 02              | 55        |
| 110  | " in the grain. G.W. ....   | 0 05              | 55        |
| 111  | Earthnuts of all kinds. G.W. ....   | 0 40              | 55        |
| 112  | Butter ..   | 0 30              | 55        |
| 113  | Lard ..   | 0 10              | 55        |
| 114  | Maize: ground ..  | 0 10              | 55        |
| 115  | Honey of all kinds, refined or not. G.W. ....   | 0 12              | 35        |
| 116  | Milk: G.W. ....   | 0 30              | 35        |
| 117  | Mustard, edible, of all kinds: in pots, packets or flasks ..  | 0 20              | 35        |
| 118  | " in barrels. G.W. ....   | 10 00             | 80        |
| 119  | Playing cards of all kinds ..   | 3 41              | 80        |

## I.—COMESTIBLES AND OTHER GOODS—continued.

| Nos. | Goods.   | Valuation.      | Duties %. |
|------|--|-----------------|-----------|
| 122  | Walnuts. G.W. . . . .  | kilo. 0 12      | 35        |
| 123  | Straw for cigars or cigars . . . . .   | " 0 10          | 35        |
| 124  | Footstools: wooden. G.W. . . . .   | " 0 10          | 35        |
| 125  | Quill . . . . .  | " 1 00          | 35        |
| 126  | Potatoes of all kinds. G.W. . . . .  | " 0 03          | 55        |
| 127  | Raisins, including currants or sultanas: in receptacles weighing not more than 2 kilos. . . . .                        | kilo. 0 25      | 35        |
| 128  | In larger receptacles. G.W. . . . .  | " 0 20          | 35        |
| 129  | Anchoovy paste . . . . .   | " 0 00          | 35        |
| 130  | Tom to pure, including tomato sauce . . . . .  | " 0 20          | 35        |
| 131  | Stockfish. G.W. . . . .  | " 0 14          | 35        |
| 132  | Carrots seed of all kinds. G.W. . . . .  | " 0 10          | 35        |
| 133  | Fish in brine or pressed, in <i>tabales</i> or tins. G.W. . . . .  | kilo. 0 16      | 35        |
| 134  | Pepper, cayenne (" <i>pimentón</i> "). . . . .   | " 0 29          | 35        |
| 135  | In the grain. G.W. . . . .   | " 0 26          | 35        |
| 136  | Pimentos in natural state . . . . .  | " 0 18          | 35        |
| 137  | Pine kernels. . . . .  | " 0 25          | 35        |
| 138  | Pistachio nuts. . . . .  | " 0 40          | 35        |
| 139  | French beans. G.W. . . . .   | " 0 05          | 55        |
| 140  | Cheese: common, of the Republic of Uruguay and of the Argentine. G.W. . . . .  | kilo. 0 29      | 55        |
| 141  | European and similar. G.W. . . . .   | " 0 46          | 55        |
| 142  | Salt: common, of all kinds. G.W. . . . .   | " 10 kilo. 0 06 | 15        |
| 143  | " fine, in barrels or bags. G.W. . . . .   | kilo. 0 02      | 35        |
| 144  | " fine, in glass jars . . . . .  | " 0 08          | 35        |
| 145  | " rock, for cattle. G.W. . . . .   | " 10 kilo. 0 15 | Free      |
| 146  | Sauces of all kinds: bottled or not . . . . .  | kilo. 0 60      | 55        |
| 147  | Sardines in oil or sauce . . . . .   | " 0 50          | 35        |
| 148  | Seeds of all kinds . . . . .   | " 0 50          | Free      |
| 149  | Semolina. G.W. . . . .   | " 0 10          | 35        |
| 150  | Prepared soups, including Julienne and dried pot herbs, concentrated broth and vetch, bean, and other purées . . . . . | kilo. 0 40      | 35        |
| 151  | Ta: in bulk or tuckets. G.W. . . . .   | " 0 35          | 35        |
| 152  | In tins or caddies not weighing more than 3 kilos, and tea in tablets . . . . .  | kilo. 0 60      | 35        |
| 153  | Bacon. . . . .   | " 0 50          | 35        |
| 154  | Wheat. G.W. . . . .  | " 0 03          | 5         |
| 155  | Tripe of cod or any other fish . . . . .   | " 0 40          | 35        |
| 156  | Salted . . . . .   | " 0 30          | 35        |
| 157  | Truffles in natural state . . . . .  | " 3 00          | 35        |
| 158  | Candles: of stearin, tallow, paraffin or admixture of these materials . . . . .  | kilo. 0 27      | 35        |
| 159  | Wax, spermaceti or other kinds. . . . .  | " 1 00          | 35        |
| 160  | Vinegar: in casks or demijohns . . . . .   | litre 0 06      | 35        |
| 161  | " in bottles . . . . .   | doz. 1 20       | 35        |
| 162  | Yerba mate of all kinds. G.W. . . . .  | kilo. 0 20      | 35        |

## II.—BEVERAGES.

*Note.*—All the valuations under this heading are increased by 10% as from 1st October, 1919, with the following exceptions: Common wines shall be increased by only 6%.

*Note.*—In calculating the capacity of demijohns: those of 7 to 9 litres shall be taken as 8; over 9 and up to 11, as 10; over 11 and up to 13, as 12; over 13 and up to 15, as 14; over 15 and up to 17, as 16; over 17 and up to 19, as 18.

As to beverages imported in bottles, duty will apply to each bottle of from 501 millilitres to 1 litre, half-bottles being considered those containing over 260 and up to 500 millilitres, and quarter-bottles those containing up to 260 millilitres.

Demijohns and bottles of larger and smaller capacity than the above-named shall be assessed in proportion. The capacity of demijohns and bottles means that portion of the receptacle up to the lower end of the neck.

|     |   |      |    |
|-----|---|------|----|
| 163 | Spirits: in casks or demijohns, not exceeding 70° centesimal in strength . . . . .                      | 0 20 | 80 |
| 164 | In bottles of 501 millilitres to 1 litre, not exceeding 70° centesimal in strength . . . . .            | 4 00 | 80 |
| 165 | Absinthe in cask or demijohns, not exceeding 68° centesimal in strength . . . . .                       | 0 35 | 55 |
| 166 | In bottles, not exceeding 68° centesimal in strength . . . . .  | 5 00 | 55 |
| 167 | Anisette: in casks or demijohns, not exceeding 50° centesimal in strength . . . . .                     | 0 15 | 55 |
| 168 | In bottles, not exceeding 50° centesimal in strength . . . . .  | 6 00 | 55 |
| 169 | Arrack: in casks or demijohns, not exceeding 50° centesimal in strength . . . . .                       | 0 30 | 55 |
| 170 | In bottles, not exceeding 50° centesimal in strength . . . . .  | 6 00 | 55 |
| 171 | Bitters: in bottles, of the Angostura label and the like, up to 68° centesimal in strength . . . . .    | 2 00 | 55 |
| 172 | In bottles, of other labels, and of other <i>aperitifs</i> , up to 68° centesimal in strength . . . . . | 6 00 | 55 |
| 173 | In casks or demijohns, up to 68° centesimal in strength . . . . .                                       | 0 45 | 55 |
| 174 | Byrrh and other <i>aperitifs</i> of a wine basis, in casks or demijohns . . . . .                       | 0 45 | 55 |
| 175 | And other <i>aperitifs</i> of a wine basis, in bottles . . . . .  | 6 00 | 55 |
| 176 | Cane brandy: in casks or demijohns, not exceeding 40° centesimal in strength . . . . .                  | 0 15 | 80 |
| 177 | In bottles, not exceeding 40° centesimal in strength . . . . .  | 4 00 | 80 |
| 178 | Beer: in casks . . . . .  | 1 12 | 55 |
| 179 | " in bottles . . . . .  | 2 50 | 55 |
| 180 | " in bottles, special, medicinal . . . . .  | 6 00 | 55 |
| 181 | Chincol: in casks or demijohns . . . . .  | 0 07 | 55 |
| 182 | In bottles . . . . .  | 1 50 | 55 |
| 183 | Chico: in casks or demijohns . . . . .  | 0 08 | 55 |
| 184 | In bottles . . . . .  | 3 00 | 55 |
| 185 | Cognac: in casks or demijohns, not exceeding 50° centesimal in strength . . . . .                       | 0 50 | 55 |

| Nos. | Goods.  | Valuation. | Duties %. |
|------|---|------------|-----------|
| 186  | In bottles, not exceeding 50° centesimal in strength . . . . .  | litre 7 00 | 55        |
| 187  | Fernet: in casks or demijohns, up to 68° centesimal in strength . . . . .   | litre 0 50 | 55        |
| 188  | In bottles, common, not exceeding 50° centesimal in strength . . . . .  | doz. 10 00 | 55        |
| 189  | Gin: in bottles, aromatic, Old Tom, or Shampus or the like, not exceeding 50° centesimal in strength . . . . .  | doz. 3 00  | 55        |
| 190  | In casks or demijohns, not exceeding 50° centesimal in strength . . . . .   | litre 0 10 | 55        |
| 191  | In bottles, common, not exceeding 50° centesimal in strength . . . . .  | litre 6 20 | 55        |
| 192  | Ginger ale . . . . .  | doz. 2 00  | 35        |
| 193  | Brandy from the residue of pressed grapes ( <i>Chupe</i> ) and <i>piroz</i> in casks or demijohns, not exceeding 68° centesimal in strength . . . . .   | litre 0 20 | 55        |
| 194  | In bottles, not exceeding 68° centesimal in strength . . . . .  | doz. 3 00  | 55        |
| 195  | Cherry brandy (" <i>Guindado</i> ") in casks or demijohns . . . . .   | litre 0 20 | 55        |
| 196  | In bottles . . . . .  | doz. 3 00  | 55        |
| 197  | Grape juice: in bottles, without alcohol . . . . .  | doz. 2 00  | 35        |
| 198  | Kirsch: in casks or demijohns, not exceeding 50° centesimal in strength . . . . .   | litre 0 35 | 55        |
| 199  | In bottles, not exceeding 50° centesimal in strength . . . . .  | doz. 6 00  | 55        |
| 200  | Liqueurs: in bottles, Grande Champagne, up to 50° centesimal in strength . . . . .  | doz. 16 00 | 55        |
| 201  | Of other labels, of all kinds, up to 50° centesimal in strength . . . . .   | doz. 8 00  | 55        |
| 202  | In casks or demijohns, of all kinds, up to 50° centesimal in strength . . . . .   | litre 0 60 | 55        |
| 203  | Punch: in bottles . . . . .   | doz. 6 00  | 55        |
| 204  | Refreshing drinks: in bottles, of all kinds . . . . .   | doz. 4 00  | 35        |
| 205  | Rum: in casks or demijohns, not exceeding 50° centesimal in strength . . . . .  | litre 0 30 | 55        |
| 206  | In bottles, not exceeding 50° centesimal in strength . . . . .  | doz. 6 00  | 55        |
| 207  | Cider or apple wine: in casks or demijohns . . . . .  | litre 1 80 | 40        |
| 208  | In bottles . . . . .  | doz. 1 80  | 35        |
| 209  | Soda water . . . . .  | litre 1 80 | 35        |
| 210  | Vermouth: in casks or demijohns . . . . .   | litre 0 30 | 55        |
| 211  | In bottles . . . . .  | doz. 4 50  | 55        |
| 212  | Wines: Champagne, in bottles . . . . .  | doz. 10 00 | 55        |
| 213  | In bottles, of all kinds, including sparkling wines . . . . .   | doz. 8 00  | 55        |
| 214  | Port, Sherry, Madeira, Rhine, Chateau-Margaux, Chateau-Lafite, Chateau-Yquem and other fine wines, in casks or demijohns . . . . .  | litre 0 50 | 55        |
| 215  | Muscadel, Marsala, Nebiolo, Barolo, Santernes, Moselle, sweet and dessert wines and other wines of current quality, in casks or demijohns . . . . .   | litre 0 15 | 55        |
| 216  | Common claret, Moselle, Carlon, Priorato, dry wine, Barber, and other common wines, in casks or demijohns, not exceeding 15° centesimal in strength and containing not more than 35% of dry extract and no reducing sugar . . . . . | litre 0 10 | 40        |
| 217  | Wine or must, alcoholized or concentrated, and <i>mistelo</i> . . . . .   | litre 1 00 | 40        |
| 218  | Whisky: in cask or demijohns, not exceeding 50° centesimal in strength . . . . .  | litre 0 50 | 55        |
| 219  | In bottles, not exceeding 50° centesimal in strength . . . . .  | doz. 6 00  | 55        |

## III.—TOBACCO.

*Note.*—All the valuations under this heading are increased by 60% as from 1st October, 1919.

|     |   |             |    |
|-----|---|-------------|----|
| 220 | Cigarettes of all kinds, including immediate receptacles . . . . .  | 4 00        | 55 |
| 221 | Cigars of Havana tobacco in bulk, wrapped or in any other immediate container, including the latter . . . . . | kilo. 10 00 | 55 |
| 222 | Of common tobacco (not Havana), however packed, of all kinds, including the container . . . . .               | litre 3 00  | 55 |
| 223 | Tobacco stalks. G.W. . . . .  | 0 10        | 55 |
| 224 | <i>Pichea</i> . . . . .   | 0 80        | 55 |
| 225 | Snuff, including wrappers . . . . .   | 1 20        | 55 |
| 226 | Tobacco, in leaf of all kinds. G.W. . . . .   | 0 50        | 55 |
| 227 | Cut, of all kinds, including immediate receptacles . . . . .  | kilo. 1 00  | 55 |

## IV.—LEATHER AND TANNED SKINS.

*Note.*—All the valuations under this heading are increased by 30% as from 1st October, 1919.

*Notes.*—1. All goods enumerated in this Section and dutiable by weight shall be assessed inclusive of boxes, paper and wrappers.

2. Kid skins for foot-wear shall be those weighing not more than 2 kilos, per dog.

|     |   |            |    |
|-----|---|------------|----|
| 228 | Calf skins, waxed or tanned, in natural state . . . . .   | kilo. 2 50 | 55 |
| 229 | Varnished imitation chamois and of other kinds, including Russia leather . . . . .  | kilo. 4 50 | 55 |
| 230 | Goat and cabrilla skins, dressed . . . . .  | 2 20       | 55 |
| 231 | Morocco, black or coloured . . . . .  | 3 50       | 55 |
| 232 | Or <i>chadras</i> skins, including <i>metzo</i> , black or coloured, for any purpose and howsoever tanned . . . . .   | kilo. 4 00 | 55 |
| 233 | Kid skins, for gloves . . . . .   | 8 00       | 55 |
| 234 | For foot-wear, including lamb skins . . . . .   | 5 00       | 55 |
| 235 | Sheep skins: tanned, called morocco, of any colour, lined or not, chamois-skinned for cleaning (" <i>para limpiar</i> "), or with the wool on, lined or not, and double-skins . . . . . | kilo. 1 50 | 55 |
| 236 | Tanned in any other manner . . . . .  | 2 50       | 55 |
| 237 | Tiger skins (" <i>Carpincho</i> ") . . . . .  | 0 50       | 55 |
| 238 | Pig and seal skins, of all kinds . . . . .  | 3 00       | 55 |
| 239 | Cripples or pieces of leather, of all kinds . . . . .   | 1 50       | 55 |

## PARAGUAY.

| TARIFF.]   |  |  |  | PARAGUAY. |  |  |  | Goods.   |  |  |  | Valuation. |  | Duties. |  |
|--|--|--|--|-----------|--|--|--|----------|--|--|--|------------|--|---------|--|
| Nos.   |  |  |  | Goods.    |  |  |  | Pesos.   |  |  |  | Pesos.     |  | %.      |  |
| 240 Skins: cloth ("perico liero") .....  |  |  |  | each      |  |  |  | 1 00     |  |  |  | 35         |  | 55      |  |
| 241 Green hides, of all kinds .....  |  |  |  | kilo.     |  |  |  | 0 20     |  |  |  | 35         |  | 55      |  |
| 242 Calf skins, varnished or tanned, in any form. . .  |  |  |  | do.       |  |  |  | 2 80     |  |  |  | 55         |  | 55      |  |
| 243 Sole leather: patent .....   |  |  |  | do.       |  |  |  | 1 50     |  |  |  | 55         |  | 55      |  |
| 244 Tanned in any other form .....   |  |  |  | do.       |  |  |  | 2 80     |  |  |  | 55         |  | 55      |  |
| 245 Imitation or compressed leather waste .....  |  |  |  | do.       |  |  |  | 0 30     |  |  |  | 55         |  | 55      |  |
| 246 Tanned cow hides, in any form .....  |  |  |  | do.       |  |  |  | 2 80     |  |  |  | 55         |  | 55      |  |
| V.—COACH-BUILDERS' AND HARNESS-MAKERS' WARES.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Note.—All the valuations under this heading are increased by 6½% as from 1st October, 1919.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Notes.—1. Articles dutiable by weight shall be assessed inclusive of the weight of paper, cases and wrappers, and also of bales, if any.   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 2. As regards the items relating to reins and bridles, it should be noted that if bridles or reins are imported separately, their valuation will be reduced by one half.   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 3. As to the number of seats in carriages, the driver's seat is not to be taken into account.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 247 Saddle trees, without spring .....   |  |  |  | doz.      |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 248 The same, with spring .....  |  |  |  | doz.      |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 249 Saddle frames for draught harness, for pony carriages or carts .....   |  |  |  | doz.      |  |  |  | 4 00     |  |  |  | 55         |  | 55      |  |
| 250 The same, for tilburies or carriages .....   |  |  |  | doz.      |  |  |  | 10 00    |  |  |  | 55         |  | 55      |  |
| 251 Harness of all kinds: for a single horse, with or without buckles, black or tanned .....   |  |  |  | each      |  |  |  | 30 00    |  |  |  | 55         |  | 55      |  |
| 252 The same, for two horses .....   |  |  |  | do.       |  |  |  | 50 00    |  |  |  | 55         |  | 55      |  |
| 253 With buckles covered with leather, bronzed, silvered, nickelled, or of other metals, for a single horse .....  |  |  |  | each      |  |  |  | 60 00    |  |  |  | 55         |  | 55      |  |
| 254 The same, for two horses .....   |  |  |  | do.       |  |  |  | 100 00   |  |  |  | 55         |  | 55      |  |
| 255 Incomplete. (To be appraised to complete.) ..  |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 256 North American, specially for light carriages of same origin or their imitations, for a single horse .....   |  |  |  | each      |  |  |  | 15 00    |  |  |  | 55         |  | 55      |  |
| 257 The same for two horses .....  |  |  |  | do.       |  |  |  | 25 00    |  |  |  | 55         |  | 55      |  |
| 258 Whiplashes ("azotes") of all kinds .....   |  |  |  | doz.      |  |  |  | 2 50     |  |  |  | 55         |  | 55      |  |
| 259 Cruppers of all kinds .....  |  |  |  | do.       |  |  |  | 3 00     |  |  |  | 55         |  | 55      |  |
| 260 Trunks of all kinds. (According to the declared value) .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 261 Saddles: leather, for horses, of all kinds .....   |  |  |  | doz.      |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 262 For dogs, of all kinds .....   |  |  |  | do.       |  |  |  | 4 00     |  |  |  | 55         |  | 55      |  |
| 263 Whip handles: of wood or cane, worked, for carriages .....   |  |  |  | do.       |  |  |  | 5 00     |  |  |  | 55         |  | 55      |  |
| 264 The same, for carts, of all kinds .....  |  |  |  | do.       |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 265 Of plated thread, with or without loop ("pre-vila") .....  |  |  |  | doz.      |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 266 Carriage bodies, unfinished: for landaus or broughams .....  |  |  |  | each      |  |  |  | 75 00    |  |  |  | 55         |  | 55      |  |
| 267 For victorias or brakes .....  |  |  |  | do.       |  |  |  | 40 00    |  |  |  | 55         |  | 55      |  |
| 268 For tilburies .....  |  |  |  | do.       |  |  |  | 20 00    |  |  |  | 55         |  | 55      |  |
| 269 Pack saddle padlugs ("cunetas") of sole leather: with or without ornaments .....   |  |  |  | each      |  |  |  | 2 00     |  |  |  | 55         |  | 55      |  |
| 270 With ornaments .....   |  |  |  | do.       |  |  |  | 3 00     |  |  |  | 55         |  | 55      |  |
| 271 Carriages: North American, four wheeled, with seating for six or more .....  |  |  |  | each      |  |  |  | 150 00   |  |  |  | 55         |  | 55      |  |
| 272 The same, four wheeled, with seating for four .....  |  |  |  | do.       |  |  |  | 100 00   |  |  |  | 55         |  | 55      |  |
| 273 " " four wheeled, with seating for two .....   |  |  |  | do.       |  |  |  | 60 00    |  |  |  | 55         |  | 55      |  |
| 274 " " two wheeled, with seating for more than two .....  |  |  |  | do.       |  |  |  | 50 00    |  |  |  | 55         |  | 55      |  |
| 275 The same, two wheeled, with seating for two .....  |  |  |  | do.       |  |  |  | 30 00    |  |  |  | 55         |  | 55      |  |
| 276 For roais, with frame without body, called "ankies," two wheeled .....   |  |  |  | each      |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 277 Sulkies for racing .....   |  |  |  | do.       |  |  |  | 80 00    |  |  |  | 55         |  | 55      |  |
| 278 Of other origin, landaus or victorias .....  |  |  |  | do.       |  |  |  | 600 00   |  |  |  | 55         |  | 55      |  |
| 279 As above, broughams .....  |  |  |  | do.       |  |  |  | 450 00   |  |  |  | 55         |  | 55      |  |
| 280 " " victorias and millards .....   |  |  |  | do.       |  |  |  | 350 00   |  |  |  | 55         |  | 55      |  |
| 281 " " tilburies or brakes .....  |  |  |  | do.       |  |  |  | 175 00   |  |  |  | 55         |  | 55      |  |
| 282 Automobiles. (According to the declared value) ..  |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| By a Paraguayan law, passed on the 8th Nov. 1918, carriages (new), motor cars and motor lorries, together with parts and accessories of the same, are to be exempted from import duty until further notice.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Accessories and duplicate parts for automobiles:   |  |  |  | do.       |  |  |  | 2 00     |  |  |  | 35         |  | 55      |  |
| 283 Hubs .....   |  |  |  | kilo.     |  |  |  | 2 00     |  |  |  | 35         |  | 55      |  |
| 284 Inner tubes ("cameras") .....  |  |  |  | do.       |  |  |  | 1 50     |  |  |  | 35         |  | 55      |  |
| 285 Non-skidding bandages .....  |  |  |  | do.       |  |  |  | 2 50     |  |  |  | 35         |  | 55      |  |
| 286 Coils and magnets .....  |  |  |  | do.       |  |  |  | 1 10     |  |  |  | 35         |  | 55      |  |
| 287 Parts for motors (valves, springs &c.) .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 35         |  | 55      |  |
| 288 Parts for carriages or carts (axles, gears, bolts, brakes &c.) .....   |  |  |  | kilo.     |  |  |  | 0 63     |  |  |  | 35         |  | 55      |  |
| 289 Pumps .....  |  |  |  | do.       |  |  |  | 1 30     |  |  |  | 35         |  | 55      |  |
| 290 Hooters .....  |  |  |  | do.       |  |  |  | 2 50     |  |  |  | 35         |  | 55      |  |
| 291 Portfolios and bags of leather for travellers and conductors .....   |  |  |  | doz.      |  |  |  | 9 00     |  |  |  | 55         |  | 55      |  |
| 292 Girths of twine, with buckles or rings .....   |  |  |  | do.       |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 293 The same, unfinished .....   |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 55         |  | 55      |  |
| 294 Of pure or mixed wool .....  |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 55         |  | 55      |  |
| 295 Surcingle .....  |  |  |  | do.       |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 296 Crockades of zinc or brass .....   |  |  |  | kilo.     |  |  |  | 0 70     |  |  |  | 35         |  | 55      |  |
| 297 Large and small straps: of leather, for bits .....   |  |  |  | doz.      |  |  |  | 0 50     |  |  |  | 55         |  | 55      |  |
| 298 The same, for travelling rug, including gun straps .....   |  |  |  | do.       |  |  |  | 2 50     |  |  |  | 55         |  | 55      |  |
| 299 Stirrup leathers .....   |  |  |  | do.       |  |  |  | 0 75     |  |  |  | 55         |  | 55      |  |
| 300 Lanterns for carriages .....   |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 35         |  | 55      |  |
| 301 Taffinick, or in detached pieces .....   |  |  |  | kilo.     |  |  |  | 2 50     |  |  |  | 35         |  | 55      |  |
| 302 Front bands: common .....  |  |  |  | pair      |  |  |  | 1 50     |  |  |  | 55         |  | 55      |  |
| 303 Silvered .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 35         |  | 55      |  |
| 304 Driving and riding whips: for carts or pony carriages, plain or twisted .....  |  |  |  | doz.      |  |  |  | 2 50     |  |  |  | 55         |  | 55      |  |
| 305 For horsemen, plain, short, of plaited thread, very numerous, without lash .....   |  |  |  | doz.      |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 306 The same, other kinds, with or without leather handle, without lash .....  |  |  |  | doz.      |  |  |  | 3 50     |  |  |  | 55         |  | 55      |  |
| 307 The same, of wood, cane, or rush, without plaiting or lash .....   |  |  |  | doz.      |  |  |  | 6 00     |  |  |  | 55         |  | 55      |  |
| 308 The same, of plaited leather, without lash .....   |  |  |  | doz.      |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 309 " " of wood or cane, and those of figured wood .....   |  |  |  | doz.      |  |  |  | 6 50     |  |  |  | 55         |  | 55      |  |
| 310 The same, of plaited leather .....   |  |  |  | doz.      |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 311 " " with handle of whalebone or ivory .....  |  |  |  | doz.      |  |  |  | 60 00    |  |  |  | 55         |  | 55      |  |
| 312 Saddle cloths ("mantillas"): of felt, without stitching .....  |  |  |  | kilo.     |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 313 Other sorts, of all kinds .....  |  |  |  | doz.      |  |  |  | 1 20     |  |  |  | 55         |  | 55      |  |
| 314 Hoppies of leather, of all kinds .....   |  |  |  | doz.      |  |  |  | 7 00     |  |  |  | 55         |  | 55      |  |
| 315 Horse cloths: of jute or cotton or of both mixed together, with or without surcingle .....   |  |  |  | kilo.     |  |  |  | 0 75     |  |  |  | 55         |  | 55      |  |
| 316 Of jute or cotton, with admixture of flock wool, with or without surcingle .....   |  |  |  | kilo.     |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 317 Of pure or mixed wool, with or without surcingle ..  |  |  |  | kilo.     |  |  |  | 2 00     |  |  |  | 55         |  | 55      |  |
| 318 Martingales of all kinds .....   |  |  |  | each      |  |  |  | 1 50     |  |  |  | 55         |  | 55      |  |
| 319 Leather slits for harness .....  |  |  |  | kilo.     |  |  |  | 3 50     |  |  |  | 55         |  | 55      |  |
| 320 Breast bands: of patent leather .....  |  |  |  | each      |  |  |  | 2 50     |  |  |  | 55         |  | 55      |  |
| 321 Of cow hide .....  |  |  |  | do.       |  |  |  | 1 50     |  |  |  | 55         |  | 55      |  |
| 322 False (false martingale) cushions: of pure or Pellones or small English .....  |  |  |  | do.       |  |  |  | 1 50     |  |  |  | 55         |  | 55      |  |
| 323 Mixed wool .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 324 The same, of cotton, linen, hemp, jute or admixture of these materials .....   |  |  |  | each      |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 325 Ohilian .....  |  |  |  | do.       |  |  |  | 4 00     |  |  |  | 55         |  | 55      |  |
| 326 Reins and bridles: single, with tinned buckles, for riding .....   |  |  |  | doz.      |  |  |  | 5 00     |  |  |  | 55         |  | 55      |  |
| 327 The same, double .....   |  |  |  | do.       |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 328 Covered buckles .....  |  |  |  | doz.      |  |  |  | 10 00    |  |  |  | 55         |  | 55      |  |
| 329 The same, double .....   |  |  |  | do.       |  |  |  | 18 00    |  |  |  | 55         |  | 55      |  |
| 330 " " single, stitched ("pepuniada") .....   |  |  |  | do.       |  |  |  | 26 00    |  |  |  | 55         |  | 55      |  |
| 331 " " double .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 332 Reins without bridles: single, for a single draft horse .....  |  |  |  | pair      |  |  |  | 3 50     |  |  |  | 55         |  | 55      |  |
| 333 The same, for two horses .....   |  |  |  | do.       |  |  |  | 7 00     |  |  |  | 55         |  | 55      |  |
| 334 The same, stitched ("pepuniada"), for a single horse .....   |  |  |  | pair      |  |  |  | 5 00     |  |  |  | 55         |  | 55      |  |
| 335 The same, stitched ("pepuniada"), for two horses .....   |  |  |  | pair      |  |  |  | 9 00     |  |  |  | 55         |  | 55      |  |
| 336 Travelling bags of cloth .....   |  |  |  | each      |  |  |  | 12 00    |  |  |  | 55         |  | 55      |  |
| 337 Saddle bags of all kinds .....   |  |  |  | do.       |  |  |  | 2 00     |  |  |  | 55         |  | 55      |  |
| 338 " " for children .....   |  |  |  | do.       |  |  |  | 5 00     |  |  |  | 55         |  | 55      |  |
| 339 Seats, complete or not, for carriages .....  |  |  |  | do.       |  |  |  | 5 00     |  |  |  | 55         |  | 55      |  |
| 340 Sobrepuestos of cloth skin ("perico liero") .....  |  |  |  | do.       |  |  |  | 1 00     |  |  |  | 55         |  | 55      |  |
| 341 Others, of all kinds .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| Valves, bournanteaus and travelling bags, of leather: not exceeding 25 centimetres, without accessories (see Nos. 2973-2977) .....   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 342 Hand, from 26 to 35 centimetres .....  |  |  |  | each      |  |  |  | 2 00     |  |  |  | 55         |  | 55      |  |
| 343 " " from 36 to 45 " .....  |  |  |  | do.       |  |  |  | 3 00     |  |  |  | 55         |  | 55      |  |
| 344 " " from 46 to 55 " .....  |  |  |  | do.       |  |  |  | 4 50     |  |  |  | 55         |  | 55      |  |
| 345 " " from 56 to 65 " .....  |  |  |  | do.       |  |  |  | 5 50     |  |  |  | 55         |  | 55      |  |
| 346 " " larger .....   |  |  |  | do.       |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 347 " " with accessories or made to contain accessories. (According to the declared value) .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 348 Hand, of cloth, imitation leather or oilcloth (treble 50 % according to kind) .....  |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| VI.—FOOTWEAR.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Note.—All the valuations under this heading are increased by 5½% as from 1st October, 1919, with the following exceptions:—Boots and shoes for men, women and children, shall remain unaltered.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Notes.—Infants' shoes will be regarded as those of up to 16 centimetres in length: children's, exclusive: more than 16 and up to 25 centimetres: and men's, those of more than 25 centimetres: and women's, those of more than 23 centimetres. These measures shall be taken regardless of the sole. |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 2.—The goods enumerated in this section, and dutiable by weight, shall be assessed inclusive of boxes, wrappers, paper and packing, unless the mode of weighing them should be specially provided.   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 3.—Any half pair shall be assessed on the basis of half the valuation allotted for the complete pair.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| Footwear of Leather.   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| with or without applications or ornaments of cloth.  |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| For Men.   |  |  |  | do.       |  |  |  | 12 pairs |  |  |  | 50 00      |  |         |  |
| 349 Top boots of all kinds .....   |  |  |  | do.       |  |  |  | 52 00    |  |  |  | 55         |  |         |  |
| 350 Boots: common .....  |  |  |  | do.       |  |  |  | 30 00    |  |  |  | 55         |  |         |  |
| 351 Current quality or fine .....  |  |  |  | do.       |  |  |  | 30 00    |  |  |  | 55         |  |         |  |
| 352 Shoes: common .....  |  |  |  | do.       |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 353 Current quality or fine .....  |  |  |  | do.       |  |  |  | 20 00    |  |  |  | 55         |  | 55      |  |
| For Women.   |  |  |  | do.       |  |  |  | 12 00    |  |  |  | 55         |  |         |  |
| 354 Top and other boots: common .....  |  |  |  | do.       |  |  |  | 24 00    |  |  |  | 55         |  |         |  |
| 355 Current quality or fine .....  |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 55         |  | 55      |  |
| 356 Shoes: common .....  |  |  |  | do.       |  |  |  | 15 00    |  |  |  | 55         |  |         |  |
| 357 Current quality or fine .....  |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| For Children.  |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 55         |  |         |  |
| 358 Top and other boots: common .....  |  |  |  | do.       |  |  |  | 12 00    |  |  |  | 55         |  |         |  |
| 359 Current quality or fine .....  |  |  |  | do.       |  |  |  | 4 00     |  |  |  | 55         |  | 55      |  |
| 360 Shoes: common .....  |  |  |  | do.       |  |  |  | 8 00     |  |  |  | 55         |  | 55      |  |
| 361 Current quality or fine .....  |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| For Infants.   |  |  |  | do.       |  |  |  | 6 00     |  |  |  | 55         |  |         |  |
| 362 Top and other boots, and shoes .....   |  |  |  | do.       |  |  |  | —        |  |  |  | 55         |  | 55      |  |
| 363 Low shoes or slippers: with or without lining other than silk or imitation thereof .....   |  |  |  | 12 pairs  |  |  |  | 10 00    |  |  |  | 55         |  | 55      |  |
| 364 With lining of silk or imitation thereof .....   |  |  |  | do.       |  |  |  | 14 00    |  |  |  | 55         |  | 55      |  |
| Unenumerated Footwear.   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |
| 365 Sandals (of all sizes): common .....   |  |  |  | kilo.     |  |  |  | 0 50     |  |  |  | 55         |  | 55      |  |
| 366 Imitating shoes .....  |  |  |  | do.       |  |  |  | 0 70     |  |  |  | 55         |  | 55      |  |
| 367 Special, for bathing .....   |  |  |  | do.       |  |  |  | 1 10     |  |  |  | 55         |  | 55      |  |
| TARIFF 344   |  |  |  |           |  |  |  |          |  |  |  |            |  |         |  |



## VI.—FOOTWEAR—continued.

| Nos.                        | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
|-----------------------------|--|----------------------|--------------|
| 368                         | Top boots (of all sizes) common, of leather, with soles of esparto or hemp .....                     | 12 pairs 20 00       | 55           |
| 369                         | Common, of cloth, with soles of esparto or hemp .....  | 12 pairs 12 00       | 55           |
| 370                         | Boots: sporting, for men or women .....  | 12 pairs 18 00       | 55           |
| 371                         | The same, for childen .....  | 12 00                | 55           |
| 372                         | Boots and shoes (of all sizes) of felt called <i>de crema</i> .....                                  | 12 pairs 6 00        | 55           |
| 373                         | The same, with elastic .....   | 9 00                 | 55           |
| 374                         | Of oiled b and felt, for children .....  | 3 00                 | 55           |
| 375                         | The same, for infants .....  | 1 50                 | 55           |
| 376                         | The same, for men and women .....  | 5 00                 | 55           |
| Boots and hose:             |  |                      |              |
| 377                         | Of pure or mixed silk .....  | 12 pairs 16 00       | 55           |
| 378                         | Of cloth, with soles of rubber or other materials, for infants .....                                 | 12 pairs 5 00        | 55           |
| 379                         | The same, for children .....   | 6 00                 | 55           |
| 380                         | The same, for women and men .....  | 12 00                | 55           |
| 381                         | With soles of wool, except those for children .....  | 12 00                | 55           |
| 382                         | Of rubber, in lading top boots, welched together with the packing .....                              | kilo. 1 25           | 55           |
| 383                         | Of cloth and rubber, with soles of rubber, having up to 25 centimeters .....                         | 12 pairs 3 00        | 55           |
| 384                         | The same, larger sizes .....   | 7 00                 | 55           |
| 385                         | Of leather or common, with soles of esparto or hemp .....  | 10 00                | 55           |
| 386                         | Of cloth, common, with soles of esparto or hemp .....  | 12 pairs 6 00        | 55           |
| 387                         | Uppers or quarters: for men's top boots, of all kinds .....  | 12 pairs 24 00       | 55           |
| 388                         | For women's top boots, of all kinds .....  | 12 00                | 55           |
| 389                         | For boots of all kinds, for men and women .....  | 10 00                | 55           |
| 390                         | For children. ( <i>Half the valuation, according to kind.</i> ) .....                                | —                    | 55           |
| 391                         | Slippers (of whatever size): of canvas, plush or felt, with or without heels, for men or women ..... | 12 pairs 5 00        | 55           |
| 392                         | The same, for children .....   | 3 00                 | 55           |
| 393                         | And shoes of crinoline, for men .....  | 6 00                 | 55           |
| 394                         | The same, for women .....  | 5 00                 | 55           |
| 395                         | Leggings: (of whatever size), of leather of all kinds .....  | kilo. 5 00           | 55           |
| 396                         | Soles and heels of rubber, with or without intercalated tissue .....                                 | kilo. 1 00           | 35           |
| 397                         | Bath shoes, with border ("frisa") .....  | 12 pairs 1 00        | 55           |
| 398                         | Sporting shoes (of whatever size): exclusively of wool .....   | 6 00                 | 55           |
| 399                         | Clogs (of whatever size): exclusively of wool .....  | 3 00                 | 55           |
| 400                         | Of wood, with leather or lined .....   | 6 00                 | 55           |
| Requisitos and Accessories. |  |                      |              |
| 401                         | Bottom hooks of iron, with or without wooden handle .....  | kilo. 0 50           | 35           |
| 402                         | Blacking: in paste for footwear .....  | " 0 25               | 35           |
| 403                         | Liquid, for footwear and harness or stirrings .....  | litro 0 35           | 35           |
| 404                         | Shoemakers' pitch .....  | kilo. 0 40           | 35           |
| 405                         | Brushes .....  | " 4 00               | 35           |
| 406                         | Ribbons or laces, other than of pure or mixed silk .....   | " 1 00               | 35           |
| 407                         | Counters of cardboard, for footwear .....  | " 0 15               | 35           |
| 408                         | Peg cutters .....  | " 2 00               | 35           |
| 409                         | Elastics for footwear .....  | " 3 50               | 40           |
| 410                         | Without silk .....   | " 2 00               | 35           |
| 411                         | Boot trees ( <i>escopios</i> ) of all kinds, finished or not pur .....                               | 1 50                 | 25           |
| 412                         | Foot lasts: of all kinds, without plate, finished or not .....                                       | pair 0 50            | 25           |
| 413                         | With plate or ferrules .....   | " 0 80               | 35           |
| 414                         | Small hams for shoemakers .....  | doz. 0 60            | 35           |
| 415                         | Cream (" <i>liqua de ceratito</i> ") for shoemakers .....  | kilo. 0 05           | 35           |
| 416                         | Apparatus for fixing eyelets and buttons .....   | " 0 50               | 35           |
| 417                         | Eyelets of all kinds for footwear .....  | " 1 00               | 35           |
| 418                         | Soles: of all kinds for slippers .....   | " 0 30               | 35           |
| 419                         | For leather and shoes .....  | " 0 35               | 35           |
| 420                         | Heels: of cardboard, not covered .....   | " 0 15               | 35           |
| 421                         | Of all other kinds or fashions, not enumerated .....   | 12 pairs 1 00        | 35           |
| 422                         | Morocco leather or lining for footwear, of skin, with or without inscription .....                   | kilo. 5 00           | 55           |
| 423                         | Special ink for dyeing soles. G.W. ....  | " 0 08               | 35           |

## VII.—FURNITURE.

Note.—All the valuations under this heading are increased by 50% as from 1st October, 1919.

Note.—1. All furniture without exception must be declared with detailed statement of the quantity by units or dozens, according to the kind or value.

2.—The valuations given in the present Section apply indiscriminately to finished or unfinished furniture.

3.—Assessment according to declared value will be made in the case of fine or superlative furniture exceeding in value the valuations fixed in the present Section, by reason of its richness, the quantity or quality of ornaments, or of workmanship consisting of carvings, bronze, inlaid work, gildings or coatings such as lacquer, Martin's varnish or other.

4.—In declarations of value regarding unenumerated or used furniture, they are not to include articles having a valuation in the Tariff, such as carpet, stair, curtains, hangings, &c. In such case the Importers will have to declare them separately with designation of weight.

5.—As regards bedroom furniture incompletely assorted, each piece of furniture should be declared with the valuation assessed thereon.

|     |  |            |    |
|-----|--|------------|----|
| 424 | Bed-boards: composed of one or two parts, of painted or varnished wood ..... | each 30 00 | 55 |
| 425 | The same, of mahogany, oak or walnut .....                                   | " 60 00    | 55 |
| 426 | The same, composed of three parts .....                                      | " 125 00   | 55 |
| 427 | Piano stools of all kinds .....  | " 3 00     | 55 |

| Nos. | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
|------|--|----------------------|--------------|
| 428  | Metallic cushions for billiard tables .....  | set of four 8 00     | 55           |
| 429  | Footstools: of all kinds .....   | doz. 12 00           | 55           |
| 430  | Of all kinds, North American style .....   | " 4 00               | 55           |
| 431  | Bidets of all kinds, with wooden mounting .....  | each 5 00            | 55           |
| 432  | Billiard tables: without pockets .....   | 150 00               | 55           |
| 433  | Of other kind .....  | 300 00               | 55           |
| 434  | Billiard balls: of ivory, finished or not .....  | kilo. 20 00          | 55           |
| 435  | Other kinds .....  | " 15 00              | 55           |
| 436  | Curtain loop holders, of wood, of all kinds .....  | each 15 00           | 55           |
| 437  | Coffins of all kinds .....   | each 40 00           | 55           |
| 438  | Bedsteads, common, of white wood, painted or varnished, for one person .....   | each 8 00            | 55           |
| 439  | The same, for two persons (large bedsteads) .....  | " 12 00              | 55           |
| 440  | The same, for children .....   | " 4 00               | 55           |
| 441  | Of other wood or reversed, for one person .....  | " 40 00              | 55           |
| 442  | The same for two persons (large bedstead) .....  | " 15 00              | 55           |
| 443  | Folding cots or iron bedsteads. G.W. ....  | kilo. 0 11           | 55           |
| 444  | The same, with bronze parts. G.W. ....   | " 0 18               | 55           |
| 445  | The same of bronze .....   | " 0 50               | 55           |
| 446  | Matted pieces: of wool of all kinds, up to current quality .....   | each 50 00           | 55           |
| 448  | The same, fine. ( <i>According to the declared value.</i> ) .....  | —                    | 55           |
| 449  | Webbing of cotton, jute, pita or hemp, for furniture springs .....   | kilo. 2 00           | 35           |
| 450  | Wire mattresses. G.W. ....   | " 0 15               | 55           |
| 451  | Mattresses: of wool, G.W. ....   | " 0 55               | 55           |
| 452  | Of horse hair, of all kinds. G.W. ....   | " 1 00               | 55           |
| 453  | Swings of all kinds, complete or not .....   | " 0 20               | 55           |
| 454  | Chests-of-drawers of all kinds: up to current quality .....  | each 20 00           | 55           |
| 455  | Fine .....   | " 40 00              | 55           |
| 456  | As above, with desk. ( <i>Increase by 50% according to kind.</i> ) .....   | —                    | 55           |
| 457  | Bed canopies (" <i>coronas</i> ") of all kinds .....   | each 5 00            | 55           |
| 458  | Work tables of all kinds: up to current quality .....  | " 5 00               | 55           |
| 459  | Fine .....   | " 10 00              | 55           |
| 460  | Cradles: of painted wood, up to current quality .....  | " 3 00               | 55           |
| 461  | The same, with gliding .....   | " 8 00               | 55           |
| 462  | Or cots of the North American style, common .....  | " 1 20               | 55           |
| 463  | Desks: of white wood, painted, for ladies .....  | " 8 00               | 55           |
| 464  | The same, of other wood .....  | " 15 00              | 55           |
| 465  | So-called " <i>Bureau miniature</i> " of wood, up to current quality .....   | each 20 00           | 55           |
| 466  | The same, fine .....   | " 40 00              | 55           |
| 467  | The same, cylindrical or revolving, North American style, of all kinds .....   | each 50 00           | 55           |
| 468  | Etageres for glass ware, for dining rooms, of all kinds .....  | each 50 00           | 55           |
| 469  | Book cases, revolving .....  | " 12 00              | 55           |
| 470  | Or libraries, with doors .....   | " 30 00              | 55           |
| 471  | Mirrors, low, of all kinds .....   | " 4 00               | 55           |
| 472  | The same, high .....   | " 8 00               | 55           |
| 473  | Corner brackets, up to current quality .....   | " 10 00              | 55           |
| 474  | Fine .....   | " 20 00              | 55           |
| 475  | Fibres for seat-caning (" <i>esterilla</i> ") .....  | " 0 30               | 15           |
| 476  | Curtain gables, plain, gilt or varnished, with or without brackets .....   | each 3 00            | 55           |
| 477  | The same, with carved ornaments, with or without brackets .....  | each 8 00            | 55           |
| 478  | Bed room furniture (merely consisting of one bedstead, one chest of drawers, one wash stand, one small table, one towel rack, four chairs, one lounge (" <i>silla de hombre</i> ") and one night table): |                      |              |
| 479  | Of oak or walnut, common .....   | suite 50 00          | 55           |
| 479  | Of oak or walnut, up to current quality .....  | " 100 00             | 55           |
| 481  | Of painted wood or of pitch-pine, common .....   | " 30 00              | 55           |
| 482  | The same, up to current quality .....  | " 50 00              | 55           |
| 482  | Wash stands: small, of white wood, painted or varnished, with or without marble, having up to 70 centimeters .....   | each 3 00            | 55           |
| 483  | The same, of other wood .....  | " 6 00               | 55           |
| 484  | Large, without dressing table, of wood of all kinds, up to current quality .....   | each 20 00           | 55           |
| 485  | The same, with dressing table, up to current quality, including toilet .....   | each 30 00           | 55           |
| 486  | The same, fine .....   | " 50 00              | 55           |
| 487  | Tables: night, up to current quality .....   | " 3 00               | 55           |
| 488  | The same, fine .....   | " 8 00               | 55           |
| 489  | Dining room, common .....  | " 10 00              | 55           |
| 490  | The same, current quality .....  | " 25 00              | 55           |
| 491  | The same, fine .....   | " 50 00              | 55           |
| 492  | Carving, up to current quality .....   | " 20 00              | 55           |
| 493  | The same, fine .....   | " 40 00              | 55           |
| 494  | Centre, four legged, up to current quality .....   | " 15 00              | 55           |
| 495  | The same, fine .....   | " 30 00              | 55           |
| 496  | Single legged, with or without marble, up to current quality, and tea tables .....   | each 8 00            | 55           |
| 497  | The same, fine .....   | " 16 00              | 55           |
| 498  | Card, of all kinds .....   | " 10 00              | 55           |
| 499  | Furniture: of ordinary oier, common .....  | kilo. 0 25           | 55           |
| 500  | The same, up to fine quality or combined with other materials .....  | kilo. 0 50           | 55           |
| 501  | Unenumerated. ( <i>According to the declared value.</i> ) .....  | —                    | 55           |
| 502  | Disks (" <i>disques</i> ") for fixing billiard cues, tips. G.W. ....   | kilo. 1 00           | 35           |
| 503  | Curtain poles, with or without brackets or accessories .....   | each 3 00            | 55           |
| 504  | Cloth-racks: Standing, of all kinds, of painted white wood .....   | each 3 00            | 55           |
| 505  | The same, of other wood .....  | " 5 00               | 55           |
| 506  | Of wood, hanging, also folding, with iron hooks, common .....  | " 1 00               | 55           |
| 507  | The same, current quality .....  | " 5 00               | 55           |
| 508  | The same, fine .....   | " 10 00              | 55           |
| 509  | Corner and other brackets, hanging, of all kinds, doz. ....  | 24 00                | 55           |
| 510  | Wardrobes: without mirror, single door, common .....   | each 15 00           | 55           |
| 511  | With single or double door, current quality .....  | " 30 00              | 55           |
| 512  | The same, fine, and those with three doors .....   | " 50 00              | 55           |

PARAGUAY.

| TARIFF.]  |   | PARAG.               |             |  |  |                      |             |  |  |
|---|---|----------------------|-------------|--|--|----------------------|-------------|--|--|
| Nos.  | Goods.  | Valuation.<br>Pesos. | Duties<br>% | Nos.   | Goods.   | Valuation.<br>Pesos. | Duties<br>% |  |  |
| 513   | With mirrors. (Increased by 25% according to kind.)   | —                    | 55          | 561  | Watch cases, of wood, of any size  | each 0 75            | 35          |  |  |
| 514   | Chairs: of painted or varnished wood, with seat of wood, North American style.  | 5 00                 | 55          | 562  | Keys of metal, common, for watches or clocks   | gross 2 00           | 35          |  |  |
| 515   | The same, North American style, with or without arms, not ("de escritorio") with or without arms, not enumerated  | 7 00                 | 55          | 563  | Precious stones, unset: brilliants   | gramme 45 00         | 2           |  |  |
| 516   | The same, of walnut, North American style   | 13 00                | 55          | 564  | Rubies, rose diamonds  | " 30 00              | 2           |  |  |
| 517   | Of all kinds, with seat cane or not upholstered, of painted or varnished wood, including those imitating bamboo or of bent wood, and chairs with seat of stamped, painted or varnished wood | 12 00                | 55          | 565  | Emeralds, pearls and sapphires   | " 15 00              | 2           |  |  |
| 518   | The same, of mahogany, oak, walnut or jacaranda, up to current quality.   | 25 00                | 55          | 566  | Topazes, opals, amethysts, turquoise and garnets   | gramme 8 00          | 2           |  |  |
| 519   | As above, fine  | 50 00                | 55          | 567  | False, white or coloured   | " 0 40               | 35          |  |  |
| 520   | Of painted or varnished wood, with cane seat and back, including those imitating osier or of bent wood, and those with seat and back of painted, stamped or varnished wood.                 | 16 00                | 55          | 568  | Watches: of gold, with single or double case, with independent seconds or of any other complicated system, up to gentlemen | each 50 00           | 5           |  |  |
| 521   | As above, fine  | 25 00                | 55          | 569  | For gentlemen, of gold, with single or double case   | each 25 00           | 5           |  |  |
| 522   | As above, of mahogany, oak, walnut or jacaranda, up to current quality.   | 30 00                | 55          | 570  | The same, for ladies   | each 15 00           | 5           |  |  |
| 523   | As above, fine  | 60 00                | 55          | 571  | The same, with diamonds, fine pearls or other stones   | each 25 00           | 5           |  |  |
| 524   | As above, with seat and back of leather.  | 70 00                | 55          | 572  | Of silver, for gentlemen or ladies, of any system, up to current quality   | each 4 00            | 5           |  |  |
| 525   | Lounges, with or without arms, and folding chairs, North American style.  | 16 00                | 55          | 573  | Of silver, fine, or of complicated system  | " 12 00              | 5           |  |  |
| 526   | As above, of walnut, North American style.  | 30 00                | 55          | 574  | Gold plate, of all kinds   | " 5 00               | 35          |  |  |
| 527   | Lounges, with seat or seat and back cane, of painted or varnished wood, North American style  | 32 00                | 55          | 575  | Of common metal, whether gilt, silvered, nickelled, enamelled, oxidised, or not, of all kinds                              | each 2 00            | 35          |  |  |
| 528   | As above, of mahogany, oak or walnut, with cane seat and back   | 60 00                | 55          | 576  | Alarm clocks: up to current quality  | doz. 7 00            | 35          |  |  |
| 529   | Of all kinds, folding or travelling, with canvas  | 15 00                | 55          | 577  | The same, fine or fancy  | each 20 00           | 35          |  |  |
| 530   | Mechanical, on wheels, for children   | 25 00                | 55          | 578  | Hanging or standing clocks, up to current quality  | each 3 00            | 35          |  |  |
| 531   | High, for children  | 20 00                | 55          | 579  | The same, fine or fancy  | each 10 00           | 35          |  |  |
| 532   | Other kinds, for children. (Duties under the respective numbers with a rebate of 30%.)  | —                    | 55          | 580  | Jewellers' goods. (According to the declared value.)   | 100                  | 35          |  |  |
| 533   | Office, with or without spring, of painted or varnished wood, with cane seat, North American style.   | 35 00                | 55          | 581  | Watch glasses.   | 100                  | 35          |  |  |
| 534   | As above, of walnut   | 50 00                | 55          | IX.—MUSICAL INSTRUMENTS.   |  |                      |             |  |  |
| 535   | Prie Dieu, of all kinds, finished or not.   | 5 00                 | 55          | Note.—All the valuations under this heading are increased by 1/2% as from 1st October, 1919.                               |  |                      |             |  |  |
| 536   | With arms, of the kinds classed in Nos. 517 to 524 inclusive (with a rebate of 30% according to kind.)  | —                    | 55          | Note.—1.—100 is enumerated in this Section and dutiable by weight shall be assessed inclusive of paper boxes and wrappers. |  |                      |             |  |  |
| 537   | Revolving chairs and arm chairs, covered with leather   | 15 00                | 55          | 2.—Valuations established in this Section shall apply indiscriminately to musical instruments, finished or unfinished.     |  |                      |             |  |  |
| 538   | As above, with cane seat  | 5 00                 | 55          | 582  | Acordeons, of all kinds  | doz. 16 00           | 35          |  |  |
| 539   | Sofas of white wood, painted or varnished, skeleton or cane.  | 10 00                | 55          | 583  | Altos, piston or cylinder  | each 9 00            | 35          |  |  |
| 540   | As above, of mahogany, oak, walnut or jacaranda   | 20 00                | 55          | 584  | Bows for basses, violoncellos or violins   | " 0 50               | 35          |  |  |
| 541   | As above, covered with leather  | 35 00                | 55          | 585  | Aristos of all kinds: Up to 35 centimetres   | " 5 00               | 35          |  |  |
| 542   | Of bent wood or imitation osier, with cane seat or with seat of painted, stamped or varnished wood  | 5 00                 | 35          | 586  | Larger sizes, current quality  | " 10 00              | 25          |  |  |
| 543   | As above, with seat and back cane or of painted, stamped or varnished wood.   | 7 00                 | 55          | 587  | Larger sizes, fine.  | " 15 00              | 35          |  |  |
| 544   | As above, with three medallions   | 12 00                | 55          | 588  | Harmoniums and of single, of all kinds, with or without bells  | doz. 1 50            | 35          |  |  |
| 545   | Billiard cue tips   | 8 00                 | 55          | 589  | Double or treble, of all kinds   | each 3 00            | 35          |  |  |
| 546   | Billiard cues, common, of one or more pieces.   | 20 00                | 55          | 590  | Harmoniums, with four octaves, without stops   | each 22 00           | 35          |  |  |
| 547   | Fine, inlaid  | 5 00                 | 55          | 591  | With stops. (According to the declared value.)   | each 100 00          | 35          |  |  |
| 548   | Towel racks: of white or painted wood   | 15 00                | 55          | 592  | Harpes: Common   | each 400 00          | 35          |  |  |
| 549   | Of mahogany, oak, walnut or jacaranda   | 7 00                 | 55          | 593  | Erard's and other manufacturers' fine  | " 25                 | 35          |  |  |
| 550   | Toilet sets, of all kinds or for shaving  | —                    | 35          | 594  | Musical stands. (According to the declared value.)   | each 12 00           | 35          |  |  |
| VIII.—JEWELLERY.  |   |                      |             | 595  | Bassoons, piston or cylinder   | each 5 00            | 35          |  |  |
| Note.—All the valuations under this heading are increased by 20% as from 1st October, 1919.   |   |                      |             | 596  | Barytones, piston or cylinder  | each 11 00           | 35          |  |  |
| Notes.—1.—Cases containing jew-els, watches or articles of gold or silver shall be declared separately.   |   |                      |             | 597  | Bartones, piston or cylinder   | each 11 00           | 35          |  |  |
| 2.—If articles of glass or porcelain combined with silver may be weighed separately, the silver parts shall be dutiable according to No. 551.   |   |                      |             | 598  | Bass drums, with or without accessories  | each 2 60            | 35          |  |  |
| 3.—In case of jewels of gold, fitted with precious stones, the net weight thereof and the quality of the gold must be declared.   |   |                      |             | 599  | Strings for musical instruments  | each 8 00            | 35          |  |  |
| 4.—If watches, clocks and time pieces are imported incomplete, or if the clock or time piece cases are presented for clearance separately, such watches, clocks and time pieces and cases shall be dutiable according to the corresponding number as if complete. |   |                      |             | 600  | Drums for the military   | each 1 50            | 35          |  |  |
| 5.—Jewels and articles of gold or silver shall be weighed together with their paper or tissue wrappers  |   |                      |             | 601  | Woolen cases: for violins and mandolines   | each 5 00            | 35          |  |  |
| 551   | Ornaments and fancy articles: of silver, without appendages of crystal, porcelain or steel  | 25 00                | 5           | 602  | For violoncellos   | each 3 00            | 35          |  |  |
| 552   | Of crystal, porcelain or steel, combined with silver  | 10 00                | 35          | 603  | Flageolates: of box-wood or white wood, common   | doz 2 00             | 35          |  |  |
| 553   | Jewellery and articles of utility: of gold of a fineness of 750 thousandths (18 carats), without precious stones, with or without false stones  | 0 60                 | 5           | 604  | Of ebony or grenadillo   | each 8 00            | 35          |  |  |
| 554   | Of gold, of a fineness of less than 750 thousandths, without precious stones, with or without false stones  | 0 30                 | 5           | 605  | Organ pipes  | " 35                 | 35          |  |  |
| 555   | Of silver, of all kinds, without precious stones, with or without false stones  | 30 00                | 5           | 606  | Zithers (According to the declared value)  | each 1 60            | 35          |  |  |
| 556   | With precious stones. (According to the declared value.)  | 15 00                | 5           | 607  | Clarinets for the military   | each 7 00            | 35          |  |  |
| 557   | Coral: of all kinds.  | 5 00                 | 35          | 608  | Harmonium trumpets ("clarines de armonia") piston or cylinder  | each 7 00            | 35          |  |  |
| 558   | Imitation   | 5 00                 | 35          | 609  | Clarinets: of box-wood   | each 10 00           | 35          |  |  |
| 559   | Jewel cases: of all kinds, with outer cover of paper or tissue not containing silk  | 5 00                 | 35          | 610  | Of ebony or grenadillo   | " 30 00              | 35          |  |  |
| 560   | The same, of any other kind   | 10 00                | 35 or 50    | 611  | Boehm's system   | " 2 00               | 35          |  |  |
|   |   |                      |             | 612  | Keys of all kinds  | each 14 00           | 35          |  |  |
|   |   |                      |             | 613  | Double basses: piston or cylinder  | each 21 00           | 35          |  |  |
|   |   |                      |             | 614  | Stringed   | " 7 00               | 35          |  |  |
|   |   |                      |             | 615  | Contraltos or barytones, piston or cylinder  | " 6 50               | 35          |  |  |
|   |   |                      |             | 616  | Corsets a piston   | " 0 50               | 35          |  |  |
|   |   |                      |             | 617  | Horns for diligences or tramways   | " 1 50               | 35          |  |  |
|   |   |                      |             | 618  | Strings: steel for musical instruments   | each 1 50            | 35 or 50    |  |  |
|   |   |                      |             | 619  | The same, gut or silk  | each 12 00           | 35          |  |  |
|   |   |                      |             | 620  | Cinemas bells of all kinds   | doz. 3 00            | 35          |  |  |
|   |   |                      |             | 621  | Tuning forks of all kinds  | each 20 00           | 35          |  |  |
|   |   |                      |             | 622  | Pics, or of all kinds  | " 10 00              | 35          |  |  |
|   |   |                      |             | 623  | Opheclides of all kinds  | " 0 50               | 35          |  |  |
|   |   |                      |             | 624  | Flutes: of box-wood, with single key   | " 2 00               | 35          |  |  |
|   |   |                      |             | 625  | The same, with five keys   | " 2 00               | 35          |  |  |
|   |   |                      |             | 626  | Of ebony, with single key  | " 2 00               | 35          |  |  |
|   |   |                      |             | 627  | The same, with more than one key (increased by 30 cent per key)  | —                    | 35          |  |  |
|   |   |                      |             | 628  | Of wood, Boehm's, Swoni's and Sigler's systems   | each 25 00           | 35          |  |  |
|   |   |                      |             | 629  | The same of silver (According to the declared value)   | —                    | 5           |  |  |
|   |   |                      |             | 630  | Photographs, graphophones and the like, of all kinds. Aording to the declared value  | —                    | 35          |  |  |
|   |   |                      |             | 631  | (Cylinders or discs, recorded for the above instruments)   | doz. 3 00            | 35          |  |  |
|   |   |                      |             | 632  | The same, not recorded   | " 1 20               | 35          |  |  |
|   |   |                      |             | 633  | Guitars: up to current quality   | each 2 50            | 35          |  |  |
|   |   |                      |             | 634  | Piano  | " 2 40               | 35          |  |  |
|   |   |                      |             | 635  | Tuning keys, for pianos  | each 6 00            | 35          |  |  |
|   |   |                      |             | 636  | Mandolines of all kinds  | each 0 20            | 35          |  |  |
|   |   |                      |             | 637  | Bass drum sticks   | " 2 00               | 35          |  |  |
|   |   |                      |             | 638  | For mandolines of all kinds  | " 0 80               | 35          |  |  |
|   |   |                      |             | 639  | Printed music  | each 18 00           | 35          |  |  |
|   |   |                      |             | 640  | Oboes, of ebony or grenadillo  | each 3 00            | 35          |  |  |
|   |   |                      |             | 641  | Obolans of tern octa   | doz. 4 00            | 35          |  |  |
|   |   |                      |             | 642  | Pic oboe: of box-wood with one key   | each 1 50            | 35          |  |  |
|   |   |                      |             | 643  | The same, with five keys   | each 3 00            | 35          |  |  |
|   |   |                      |             | 644  | Of ebony or grenadillo, with up to five keys   | " 3 00               | 35          |  |  |

## IX.—MUSICAL INSTRUMENTS—continue I.

Valuation.

Duties

Nos.

Goods.

Valuation.

Duties

| No. | Goods.   | Pesos. | %  | No. | Goods.   | Pesos. | %  |
|-----|--|--------|----|-----|--|--------|----|
| 643 | Piccolos: Boehm's system, of all kinds .....                             | 13 00  | 35 | 719 | The same, fine.....doz.  | 8 00   | 40 |
| 646 | Organs. (According to the declared value).....                           |        |    | 720 | Of cotton cloth.....   | 3 00   | 40 |
| 647 | Drum sticks.....pair   | 0 20   | 35 | 721 | Of cotton cloth, helms.....  | 6 00   | 40 |
| 648 | Skins: for bass drums.....each   | 1 50   | 35 | 722 | The same, of wool pure or mixed with cotton or silk.....doz.   | 10 00  | 40 |
| 649 | For drums.....each   | 0 30   | 35 | 723 | The same, of cork or straw and silk hats, of all kinds.....doz.  | 18 00  | 40 |
| 650 | Pianistas or pianolas, of all kinds.....                                 | 150 00 | 35 | 724 | Of esparto or chip, with ornaments, for children.....  | 3 00   | 40 |
| 651 | Pianos: grand or semi-grand, of all kinds.....                           | 300 00 | 35 | 725 | Bands.....doz.   | 3 00   | 40 |
| 652 | Upright, of all kinds.....   | 150 00 | 35 |     | or without inscriptions.....kilo.  | 3 00   | 35 |
| 653 | Cymbals, Turkish.....pair  | 10 00  | 35 | 727 | Of paper and tissue.....   | 0 60   | 35 |
| 654 | Other kinds.....   | 5 00   | 35 | 728 | Of pure or mixed silk, waterproof or not.....  | 8 00   | 40 |
| 655 | Bass drum stands, of all kinds.....each                                  | 1 20   | 35 | 729 | Visors of celluloid, for kepis or caps.....  | 2 00   | 35 |
| 656 | Side drum stands, of all kinds.....                                      | 1 00   | 35 |     | Of all other kinds, except those of tortoise-shell or ivory which shall be dutiable as articles of manufactured tortoise-shell or ivory of the Section <i>Mercerie</i> .....doz. | 1 50   | —  |
| 657 | Bridges for stringed instruments.....100                                 | 2 00   | 35 |     |  |        |    |
| 658 | Hand drums ("redondinos"), of all kinds.....each                         | 5 00   | 35 |     |  |        |    |
| 659 | Saxophones, of all kinds.....  | 25 00  | 35 |     |  |        |    |
| 660 | Sopranos, piston or cylinder.....  | 6 00   | 35 |     |  |        |    |
| 661 | Mutes, of all kinds.....100  | 0 60   | 35 |     |  |        |    |
| 662 | Trombones, piston or cylinder.....each                                   | 8 00   | 35 |     |  |        |    |
| 663 | Horns: hunting.....  | 4 00   | 35 |     |  |        |    |
| 664 | Piston or cylinder.....  | 12 00  | 35 |     |  |        |    |
| 665 | Violas and violins: of all kinds, including bows, without cases.....each | 7 00   | 35 |     |  |        |    |
| 666 | Silent, for practising, including bows, without cases.....each           | 4 00   | 35 |     |  |        |    |
| 667 | Violoncellos, of all kinds.....  | 15 00  | 35 |     |  |        |    |

## X.—HATMAKERS' WARES.

Note.—All the valuations under this heading are increased by 80% as from 1st October, 1919.

Note.—1. Unenumerated hats for children shall be assessed with a rebate of 40% on the respective valuations appearing in this section.

2. Articles dutiable by weight shall be a sessel inclusive of boxes, parcels, and paper wrappers.

3. Common hats so-called "de pates" of cloth, cane and wool, and also caps of wool and celluloid shall be dutiable at the rate of 25 %.

|     |  |       |          |
|-----|--|-------|----------|
| 668 | Wings of linen cloth, with sizing, for hats.....kilo.  | 1 00  | 35       |
| 669 | Berets: of cloth or felt, fine.....  | 6 00  | 40       |
| 670 | The same, up to current quality.....   | 2 00  | 40       |
| 671 | Shapes of straw, of all kinds, of the manufacture of the head.....doz.   | 3 00  | 35       |
| 672 | Hat shapes, for taking the measure of the head.....each  | 30 00 | 35       |
| 673 | Felts, adhering (shapes), for men's or women's hats.....doz.   | 6 00  | 35       |
| 674 | The same not adhering (blocks), including discs or squares of felt.....doz.  | 10 00 | 35       |
| 675 | In pieces, specially intended for the manufacture of hats.....kilo.  | 3 00  | 35       |
| 676 | Shapes of cork, for the manufacture of helmets.....doz.  | 2 00  | 35       |
| 677 | Linzins or crowns: of pure or mixed silk.....kilo.   | 10 00 | 40       |
| 678 | Of cotton.....   | 1 00  | 35       |
| 679 | Of paper.....  | 0 40  | 35       |
| 680 | Caps or hats sun, for ladies girls: of cotton.....doz.   | 4 00  | 40       |
| 681 | Trimmed, fine, of all kinds.....   | 50 00 | 40       |
| 682 | The same, current quality.....   | 25 00 | 40       |
| 683 | The same, common.....  | 8 00  | 40       |
| 684 | Hat and cap shapes, of all kinds, of straw, horsehair, chip, tulle, canvas, cane, esparto or cotton plush, common, without adhering parts..... | 3 00  | 40       |
| 685 | The same, current quality, without adhering parts.....doz.   | 6 00  | 40       |
| 686 | The same, fine, including hair felt hats, silk hats, gilt or silvered hat, with or without plain or spangles.....doz.                          | 9 00  | 40       |
| 687 | Of cotton or linen, common, for infants.....   | 1 50  | 40       |
| 688 | The same, common, trimmed with ribbons or lace.....doz.  | 4 00  | 40       |
| 689 | The same, current quality.....   | 6 00  | 40       |
| 690 | The same, fine and those with Valenciennes and their imitations.....doz.   | 15 00 | 40       |
| 691 | The same, of merino, pure or mixed silk, plain or quilted.....doz.   | 10 00 | 40       |
| 692 | The same, embroidered or ornamented.....doz.   | 15 00 | 40       |
| 693 | Bonnets or caps, for men or children: of velvet, silk, pure or mixed, with embroidery of silk, gold or silver.....doz.                         | 40 00 | 40       |
| 694 | The same, of velvet, pure or mixed silk, without embroidery.....doz.   | 10 00 | 40       |
| 695 | The same, of oilecloth, linen or cotton.....   | 2 00  | 40       |
| 696 | Of other kinds.....  | 2 00  | 40       |
| 697 | Hat shapes of wool.....each  | 1 00  | 35       |
| 698 | The same, of rubber.....   | 6 00  | 35       |
| 699 | Mourning hat bands, of pure or mixed silk.....kilo.  | 12 00 | 40       |
| 700 | Of other tissues.....  | 3 00  | 35       |
| 701 | Hat boxes: of cloth or leather.....each  | 2 00  | 35       |
| 702 | The same, of soft leather.....   | 4 00  | 35       |
| 703 | Hats for men: of woollen felt, stiff or with sizing.....doz.   | 8 00  | 25 or 40 |
| 704 | The same, soft.....  | 6 00  | 25 or 40 |
| 705 | Of other, beaver, ermine or rabbit, hair, stiff or with sizing.....doz.  | 20 00 | 40       |
| 706 | The same, soft.....  | 14 00 | 40       |
| 707 | High crown, varnished, for coachmen.....   | 15 00 | 40       |
| 708 | " of all kinds.....  | 40 00 | 40       |
| 709 | Varnished, for sailors.....  | 6 00  | 40       |
| 710 | " for children.....  | 7 00  | 40       |
| 711 | Of Panama straw or its imitations.....   | 60 00 | 40       |
| 712 | Of Manila straw or its imitations of all kinds.....  | 10 00 | 40       |
| 713 | Of Italian straw, fine.....  | 10 00 | 40       |
| 714 | The same, up to current quality.....   | 6 00  | 40       |
| 715 | Of any other kind of straw, such as rustic, matting, chip, Sumatra, and other vegetable fibres, fine.....doz.                                  | 5 00  | 40       |
| 716 | The same, current quality.....   | 3 00  | 40       |
| 717 | The same, common.....  | 1 50  | 25       |
| 718 | Of casimere, with sewing, up to current quality.....doz.   | 4 00  | 40       |

## XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY

Note.—All the valuations under this heading are increased by 60% as from 1st October, 1919.

Note.—1. Articles of this Section imported in bales, parcels, crates, bags or rolls shall be dutiable by gross weight; if imported otherwise, they shall be weighed together with the paper, wrappers, cardboard or wooden boxes and reels unless the mode of weighing them should be specially provided.

2. All articles of this Section imported, nickelled or polished, but which are not expressly provided for as such, shall be liable to a surtax of 25 % and 15 % respectively.

3. Polished steel wire of less than 1½ millimetres in thickness shall be deemed to be piano strings.

4. When knives and forks are imported separately, they shall be assessed at half the rate assessed thereon in Nos. 993 to 1061.

5. Accessories and duplicate parts of machines shall be appraised according to the corresponding number unless provided for in any special item. The following shall not be considered as duplicate parts nor as forming an integral part of machines: belting of any material, spanners or wrenches, asbestos packing, oil cans, screws, nuts, bolts, rivets, hooks, washers, pins, chains, pulleys, cocks, saws, rings with or without insertions of tissue or metal, whippers, trees, poles and felt of all kinds.

6. The section of copper, bronze or yellow metal shall include articles in which the proportion of steel metals represents more than 60 % of the weight.

7. As to the knives dutiable by the centimetre under Nos. 991 and 1062 to 1064 the handle is to be disregarded. When imported in sheaths or covers, the latter are appraised separately.

8.—In the case of the wood of Nos. 1108-1203, with the exception of veneering woods and those dutiable by weight according to Nos. 1181 and 1186, the unit shall be the square metre 25 millimetres in thickness.

9.—Damp caused to fir wood from being exposed on ship's deck shall not be deemed to be damage.

10.—The numbers adopted for the gauge of wire are the English numbers.

|     |  |       |      |
|-----|--|-------|------|
| 731 | Clamps of all kinds.....kilo.  | 0 25  | 35   |
| 732 | Cut openers: of iron or steel, in the shape of scissors.....kilo.  | 1 50  | 35   |
| 733 | Of other kinds or shapes.....doz.  | 0 70  | 35   |
| 734 | Steel in bars, plates or slabs.....kilo.   | 0 10  | 2    |
| 735 | Sharpening stones: with ivory handles or other fine kinds.....doz.   | 12 00 | 35   |
| 736 | Without ivory handles, up to current quality.....  | 3 00  | 35   |
| 737 | Water or liquid for cleaning metals.....litre  | 0 30  | 35   |
| 738 | Needles: for sewing bales, bags, sails and mattresses.....kilo.  | 1 00  | 35   |
| 739 | Weaving.....   | 4 00  | 35   |
| 740 | Wire: of tinned copper.....  | 0 45  | 35   |
| 741 | Prepared for bottles.....  | 0 03  | 35   |
| 742 | Of iron or steel, neither galvanized nor polished: Up to No. 14 inclusive.....kilo.  | 0 04  | Free |
| 743 | From No. 15 and above, also wire ent for book-stitching, including the weight of their boxes and boards.....kilo.                                    | 0 03  | 35   |
| 744 | Of iron or steel, galvanized: Up to No. 14, inclusive.....   | 0 05  | Free |
| 745 | From No. 15 to No. 20.....   | 0 10  | 35   |
| 746 | Above No. 20.....  | 0 14  | 35   |
| 747 | Of iron or steel, barbed, for fencing.....   | 0 06  | Free |
| 748 | Of iron or steel, twisted, for fencing.....  | 0 07  | 35   |
| 749 | Of polished steel, 14 millimetres and above.....   | 0 49  | 35   |
| 750 | Of iron or steel, bronzed or coppered of whatever number.....kilo.   | 0 08  | 35   |
| 751 | The same, in furniture springs.....  | 0 03  | 35   |
| 752 | Of iron or steel, tinned or nickelled, of whatever number, including special wire for book-stitching and for manufacturing cardboard boxes.....kilo. | 0 11  | 35   |
| 753 | Door bolts ("alabillas") of iron, without springs.....kilo.  | 0 25  | 35   |
| 754 | The same, without springs.....   | 0 40  | 35   |
| 755 | Clothes pins: of iron or zinc.....100  | 0 80  | 35   |
| 756 | The same, of wood, with or without spring.....   | 0 20  | 35   |
| 757 | Sawed or zoster. G.W.....kilo.   | 0 03  | 35   |
| 758 | Pliers of iron or steel, including those in the shape of pliers and those for cutting wire.....kilo.   | 1 20  | 35   |
| 759 | Flesh knives for butchers.....doz.   | 1 20  | 35   |
| 760 | Mortars: of iron.....kilo.   | 0 20  | 35   |
| 761 | " of iron.....   | 0 08  | 35   |



## TARIFF.]

## PARAGUAY.

| TARIFF. |  |            |         | TARIFF. |   |            |         |
|---------|--|------------|---------|---------|---|------------|---------|
| Nos.    | Goods.   | Valuation. | Duties. | Nos.    | Goods.  | Valuation. | Duties. |
|         |  | Pesos.     | %.      |         |   | Pesos.     | %.      |
| 762     | Mortars: of stone .....  | kilo.      | 0 04    | 836     | Of other kinds, with one or more barrels, of iron, with accessories of bronze .....   | kilo.      | 0 30    |
| 763     | Aluminium: in ingots or bars .....   | 0 60       | 35      | 837     | The same, worked by steam, electricity, manual or other motive power .....  | kilo.      | 0 30    |
| 764     | In plates .....  | 0 80       | 35      | 838     | With barrel of bronze, also their accessories .....   | 1 20       | 35      |
| 765     | Manufactured into saucers or other household articles, with or without handle of common metals or of wood .....              | kilo.      | 2 00    | 839     | Bombillas (Mate tubes) of nickelled bronze .....  | 2 00       | 35      |
| 766     | Aminthous or ashestos: in sheets (board), powder and plastic magnesia .....  | kilo.      | 0 10    | 840     | Of alloy or of silvered bronze .....  | 3 00       | 35      |
| 767     | Spin, packing stuffs and tissues of all kinds .....  | 0 50       | 35      | 841     | Marking gauges ("bramiles") of all kinds .....  | 0 06       | 35      |
| 768     | The same, combined with wire cloth .....   | 0 60       | 35      | 842     | Braziers: of iron, tripod, common .....   | 4 00       | 35      |
| 769     | Anchor bolts of iron .....   | 0 10       | 35      | 843     | " of brass or iron, with or without lid .....   | 0 08       | 35      |
| 770     | Fish-hooks of all kinds .....  | 0 85       | 35      | 844     | " of cast-iron, for landlesses .....  | 1 40       | 35      |
| 771     | Apparatus for loading, including tackle, with or without chain .....   | kilo.      | 0 15    | 845     | Hob nails for shoemakers, of all kinds .....  | 1 40       | 35      |
| 772     | Ploughs, common, of unpolished iron including one spare share .....  | 3 00       | Free    | 846     | Polishers of steel for machine belting .....  | 0 70       | 35      |
| 773     | Of polished steel or iron with a single share, with or without coulter, including one spare share .....                      | 6 00       | "       | 847     | Fasteners of all kinds, for shoemakers .....  | 0 10       | 35      |
| 774     | Of polished steel or iron, with or without coulter, with one or more shares, mounted on wheels, including spare shares ..... | 30 00      | "       | 848     | " ("bujes") of iron or steel, of all kinds .....  | 0 60       | 35      |
| 775     | Wooden hoops for ships' masts .....  | 0 80       | 35      | 849     | Letter boxes of iron, painted, bronzed or nickelled .....   | kilo.      | 0 50    |
| 776     | Rings: of composition or silvered bronze .....   | 0 13       | 35      |         | Cables (as such being considered those having 22 millimetres in circumference):   |            |         |
| 777     | Of iron, of all kinds .....  | 0 20       | 35      | 850     | Of iron or steel wire, not galvanized .....   | 0 16       | 35      |
| 778     | The same, japanned, tinned or galvanized .....   | 0 40       | 35      | 851     | Of iron or steel wire, galvanized .....   | 0 22       | 35      |
| 779     | The same, nickelled .....  | 3 00       | 35      | 852     | Tarred .....  | 0 25       | 35      |
| 780     | Frames, wooden, for saws .....   | 0 30       | 35      | 853     | Of esparto or piassava .....  | 0 12       | 35      |
| 781     | Of iron, for saws .....  | 0 30       | 35      | 854     | Of coco, aloe, luteo or sisal .....   | 0 18       | 35      |
| 782     | Orstands, of iron, with or without bronze rods, for tailors .....  | kilo.      | 0 50    | 855     | Of hemp .....   | 0 30       | 35      |
| 783     | Sewing machine, even with a few parts missing. (Half the valuation of machines, according to kind) .....                     | —          | 5       | 856     | Of any other fibre, not tarred .....  | 0 25       | 35      |
| 784     | Roasting racks of iron for country use .....   | kilo.      | 0 10    | 857     | Handles of wool, for axes, picks, hoes, forks or shovels and those for floor brushes .....                                    | 3 00       | 35      |
| 785     | Mechanical spits .....   | 5 00       | 35      | 858     | Of wood, for scythes, of all kinds .....  | 5 00       | 35      |
| 786     | Hoes of iron or tempered, without handles, of all kinds .....  | kilo.      | 0 15    | 859     | Of wood, for awis, hammers, files, hatchets, paint brushes and other implements for artisans .....                            | 100        | 4 00    |
| 787     | Bell clappers of iron .....  | 3 00       | 35      | 860     | Chafas: of iron, of all kinds, neither galvanized, tinned nor polished. G.W. .....  | kilo.      | 0 10    |
| 788     | Balances: of bronze, for jewellers, including those with wooden boxes and their weights .....                                | 4 00       | 35      | 861     | The same, galvanized, tinned or polished. G.W. .....  | kilo.      | 0 15    |
| 789     | Decimal, for counters, to weigh less than 150 kilos .....  | 3 00       | 35      | 862     | Of iron, for curb bits .....  | 0 30       | 35      |
| 790     | " platform to weigh 150 kilos, and above .....   | kilo.      | 0 05    | 863     | The same, nickelled .....   | 0 50       | 35      |
| 791     | Of iron, Robert's system, to weigh less than 10 kilos, including the bronze pans .....                                       | 1 50       | 35      | 864     | Of iron with scales, graduated, tinned or not, for balances or valetian blinds .....  | kilo.      | 0 30    |
| 792     | The same, to weigh 10 kilos, and above, including the bronze pans .....  | 0 15       | 35      | 865     | Safety, of iron, or bronzed or nickelled iron, for doors .....  | 0 35       | 35      |
| 793     | With marble slab. (Increased by 30% according to kind) .....   | —          | 35      | 866     | Safes of iron or steel .....  | 0 40       | 35      |
| 794     | Called <i>computadores</i> , with single pan, to weigh up to 12 kilos .....  | 25 00      | 35      | 867     | Cases, type .....   | 2 50       | Free    |
| 795     | The same, to weigh more than 12 kilos .....  | 50 00      | 35      | 868     | Of wooden, put together, in stores, commerce, for merchandise, G.W. .....   | kilo.      | 0 30    |
| 796     | Called <i>computadores</i> , platform, to weigh up to 150 kilos .....  | 45 00      | 35      | 869     | Of boxes, wooden, for cigars. G.W. .....  | 1 50       | 35      |
| 797     | The same, to weigh more than 150 kilos .....   | 90 00      | 35      | 870     | Line of all kinds. G.W. .....   | 100 kil.   | 1 50    |
| 798     | Or small Roman, with spring, with round pipe .....   | 2 50       | 35      | 871     | Probes ("candadores") of iron or steel, nickelled or not .....  | kilo.      | 0 60    |
| 799     | The same, called <i>de cura</i> .....  | kilo.      | 0 015   | 872     | Foot-warmers .....  | 0 60       | 35      |
| 800     | The same, dial and half-moon .....   | 0 03       | 35      | 873     | Heaters chiefly of bronze or copper, combined with iron or tin-plate .....  | kilo.      | 0 30    |
| 801     | Or Roumau called <i>de pilon</i> , mounted or not, complete or not .....   | 0 15       | 35      | 874     | Of tin-plate, filled with sand .....  | 0 40       | 35      |
| 802     | For checking the weight of cereals, complete or not .....  | 25 00      | 35      | 875     | Of all other kinds .....  | 0 08       | 35      |
| 803     | Special, for weighing letters .....  | 1 00       | 35      | 876     | Calorifiers or radiators, steam .....   | 0 70       | 35      |
| 804     | Buckets, tubs and basins: of wood .....  | 3 00       | 35      | 877     | Alarm bells, door, with armature of iron .....  | 0 50       | 35      |
| 805     | Of cloth .....   | kilo.      | 0 12    | 878     | Padlocks of iron, whether japanned, or galvanized, or not, including those with bolts .....                                   | kilo.      | 0 45    |
| 806     | Of galvanized iron .....   | 18 00      | 35      | 879     | Castanets: of bronze, with feet filled with lead, zinc or sand .....  | kilo.      | 0 45    |
| 807     | Benches, carpenters' .....   | 27 00      | 35      | 880     | Of painted or nickelled iron, combined with earthenware or majolica, with or without parts of bronze .....                    | 2 00       | 35      |
| 808     | Showers bath of tin plate or brass .....   | 35 00      | 35      | 881     | Of painted or bronzed brass, with lead or zinc foot .....   | kilo.      | 0 10    |
| 809     | Baths of cast-iron, japanned, painted, galvanized or enamelled, of all kinds, with or without accessories .....              | 35 00      | 35      | 882     | Canthos of wood with or without coals .....   | kilo.      | 0 06    |
| 810     | Agger bits with handle and ring .....  | kilo.      | 0 90    | 883     | Pipes, tubes, hoses, elbows or joints: of cast-iron or steel, up to 75 millimetres internal diameter .....                    | kilo.      | 0 08    |
| 811     | Assorted, with screw thread or spiral .....  | 2 40       | 35      | 884     | The same, of more than 75 millimetres internal diameter .....   | kilo.      | 0 06    |
| 812     | Loug, called <i>de ojo</i> .....   | 1 50       | 35      | 885     | Of soft or hammered iron .....  | 0 08       | 35      |
| 813     | For caulking and for perforating iron .....  | 0 25       | 35      | 886     | Of galvanized iron .....  | 0 12       | 35      |
| 814     | Mortise bits of iron or steel, of all kinds .....  | 0 30       | 35      | 887     | Of iron coated with bronze or bronzel .....   | 0 24       | 35      |
| 815     | Beaters of wire .....  | 0 20       | 35      | 888     | Of lead or zinc with or without alloy of antimony or tin .....  | kilo.      | 0 12    |
| 816     | Boat hooks and harpoons of iron, with handle .....   | 0 15       | 35      | 889     | Of rubber, without intercalations of cloth, with the exception of those of English sheets ("hoja inglesa") and the like ..... | kilo.      | 1 00    |
| 817     | Bickerns: for blacksmiths .....  | 0 60       | 35      | 890     | The same, with intercalations of cloth, with or without wire .....  | kilo.      | 0 60    |
| 818     | For gold and silver smiths .....   | 0 30       | 35      | 891     | Of rubber in strips, special for the manufacture of match boxes .....   | kilo.      | 1 50    |
| 819     | With hammer, for sharpening scythes .....  | 0 30       | 35      | 892     | Of scissels .....   | 0 60       | 35      |
| 820     | Butt lines: of cast-iron, japanned, lacquered and French butt lines .....  | kilo.      | 0 15    | 893     | Flexible, of iron or steel .....  | 0 90       | 35      |
| 821     | Of iron called <i>de bota</i> with iron button and bronzel hinges .....  | kilo.      | 0 18    | 894     | The same, of copper or bronze .....   | 0 30       | 35      |
| 822     | The same, with buttons of bronze or bronzel .....  | 0 25       | 35      | 895     | Of tin, with tap, for beer barrels .....  | kilo.      | 0 60    |
| 823     | The same, polished, of all kinds .....   | 0 40       | 35      | 896     | Cap-niles of painted lead or tin, for flasks or bottles, including those having only painted seals or inscriptions .....      | kilo.      | 0 60    |
| 824     | Of iron or steel, with spring, including nickelled hinges .....  | kilo.      | 1 00    | 897     | The same, without painting .....  | 0 40       | 35      |
| 825     | Of bronze, with spring .....   | 1 50       | 35      | 898     | " <i>Zapuchas</i> " (wick) of iron, for doors .....   | 0 30       | 35      |
| 826     | Of bronze, without spring .....  | 1 00       | 35      | 899     | Charcoal .....  | 1,000 kil. | 5 00    |
| 827     | Of bronze, with spring, nickelled .....  | 2 00       | 35      | 900     | For filtering wines .....   | kilo.      | 0 20    |
| 828     | Binnacles or compasses for ships .....   | 2 00       | 35      | 901     | Fit coal of all kinds, including coke .....   | kilo.      | 0 75    |
| 829     | Of other kinds, of common metals .....   | 1 00       | 35      | 902     | Coal boxes or iron, current quality and fine .....  | kilo.      | 3 00    |
| 830     | Key-hole guards: of wood, leather or cardboard .....   | 1 00       | 35      | 903     | Wooden carls with iron or steel points, for the manufacture of tissues .....  | kilo.      | 0 50    |
| 831     | Of zinc, nickelled or not .....  | kilo.      | 0 80    | 904     | Wheelbarrows, wooden .....  | 2 00       | 35      |
| 832     | Of iron, nickelled or not .....  | kilo.      | 0 50    | 905     | Of iron body and wheel and wooden frame .....   | 5 00       | 35      |
| 833     | Sacks of burapi, tarred or coated, special, for coal .....   | kilo.      | 0 25    | 906     | Of iron, with wooden or iron wheel .....  | 6 00       | 35      |
| 834     | Pumps: of iron, for wells, with hand lever, and of iron .....  | kilo.      | 0 12    | 907     | Of iron, with wooden or iron wheel .....  | 6 00       | 35      |
| 835     | The same, with cylinder, piston and connections of bronze, and rods of bronze or not .....                                   | kilo.      | 0 16    | 908     | Of iron, with wooden or iron wheel .....  | 6 00       | 35      |
|         |  |            |         | 909     | Of iron, with wooden or iron wheel .....  | 6 00       | 35      |
|         |  |            |         | 910     | Casks or barrels, put together or in shoeks, of wood or iron, of all kinds .....  | kilo.      | 0 04    |
|         |  |            |         | 911     | Cement ("Klinker") in bricks .....  | 1,000 kil. | 6 30    |
|         |  |            |         | 912     | White .....   | 100 ..     | 6 30    |
|         |  |            |         | 913     | Armored for bullet proof .....  | kilo.      | 0 04    |
|         |  |            |         |         | Cow bells and hawk bells of iron, copper or not .....   | kilo.      | 0 70    |

| XI.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued.  |  |            |         | Nos.   |  |            |         |
|---|--|------------|---------|--|--|------------|---------|
| Goods.  |  | Valuation. | Duties. | Goods.   |  | Valuation. | Duties. |
|   |  | Pesos.     | %.      |  |  | Pesos.     | %.      |
| 914 Brushes: hoot, of vegetable fibre.....doz.  |  | 1 00       | 35      | 982 Spoons and forks: of blanchet bronze, including the carbide box.....kilo.  |  | 1 00       | 35      |
| 915 The same, of pure or mixed bristles.....doz.  |  | 1 20       | 35      | 983 Of nicked steel.....kilo.  |  | 0 60       | 35      |
| 916 The same, with blacking brush and other accessories.....doz.  |  | 4 00       | 35      | 984 Spoons of wood, for the kitchen or for other purposes.....doz.   |  | 0 20       | 35      |
| 917 Of bristles, for cleaning lamp chimneys and metal cleaning brushes.....doz.   |  | 0 60       | 35      | 985 Trowels for masons.....kilo.   |  | 0 70       | 35      |
| 918 For boiler pipes and wire brushes for foundries of all kinds.....doz.   |  | 2 20       | 35      | 986 Spoons or scoops of galvanized iron, with wooden handle, for shops, and scoops of iron for shaping or cutting potatoes.....doz.                                    |  | 1 20       | 35      |
| 919 Horse, of vegetable fibre, with wooden back.....doz.  |  | 2 00       | 35      | 987 Knives: chaff cutters.....doz.   |  | 12 00      | 35      |
| 920 The same, of pure or mixed bristles.....doz.  |  | 3 00       | 35      | 988 With wooden handle, for shoemakers.....doz.  |  | 0 70       | 35      |
| 921 The same, with back of leather or its imitations.....doz.   |  | 5 00       | 35      | 989 With two handles, for coopers or harness-makers and wood dressing chisels, in the shape of planes.....doz.   |  | 3 00       | 35      |
| 922 Of straw or quitch grass, up to 15 centimetres.....doz.   |  | 0 30       | 35      | 990 Single or double edged, for mincing meat.....doz.  |  | 4 00       | 35      |
| 923 The same, over 15 centimetres.....doz.  |  | 1 30       | 35      | 991 Butchers' or for the kitchen, and potato-peeling knives, up to current quality.....centimetre  |  | 0 008      | 35      |
| 924 Floor, of pure or mixed bristles, with or without handle.....doz.   |  | 4 00       | 35      | 992 Tanbers' of all kinds.....doz.   |  | 10 00      | 35      |
| 925 Floor, of straw, with or without handle, and plassava brooms.....doz.   |  | 2 50       | 35      | 993 Knives and forks: for the table, with handle of iron or nicked iron, aluminum, bone, nailed wood, dyed wool, and spelter, common.....doz.                          |  | 0 23       | 35      |
| 926 For hanging wall paper, of all kinds.....doz.   |  | 3 00       | 35      | 994 The same, de-vert.....doz.   |  | 0 50       | 35      |
| 927 Plates of all kinds, with iron stock, and rabbit planes, for carpenters.....doz.  |  | 20 00      | 35      | 995 Table, with handle as above, and those of ebony, pear tree, harts' horn, buffalo, horn or imitation ivory, and other, up to current quality.....doz.               |  | 1 50       | 35      |
| 928 Router, large, with handles.....doz.  |  | 15 00      | 35      | 997 Table, fine, except knives and forks with handle of ivory or metal.....doz.  |  | 2 50       | 35      |
| 929 Smoothing, large and small.....doz.   |  | 8 00       | 35      | 998 The same, dessert.....doz.   |  | 2 00       | 35      |
| 930 Tonguing, and of all other kinds.....doz.   |  | 3 00       | 35      | 999 Of wood or composition, for salad.....doz.   |  | 1 20       | 35      |
| 931 Cards or steel for cleaning files.....kilo.   |  | 0 40       | 35      | 1000 Of same, of buffalo or ebony.....doz.   |  | 3 50       | 35      |
| 932 Anchor stocks of iron.....doz.  |  | 0 10       | 35      | 1001 With handles of iron, of all kinds.....doz.   |  | 4 00       | 35      |
| 933 Bristles for shoemakers.....doz.  |  | 8 00       | 35      | 1002 Pointed knives or knives called "small French poniars," common.....centimetre   |  | 0 008      | 35      |
| 934 Hair for paint brushes.....doz.   |  | 3 00       | 35      | 1003 The same, current quality, except those with ivory or imitation ivory handles.....centimetre  |  | 0 015      | 35      |
| 935 Mixed, for paint brushes.....doz.   |  | 1 00       | 35      | 1004 The same, fine.....doz.   |  | 0 03       | 35      |
| 936 Vegetable, horse or twisted.....doz.  |  | 0 15       | 35      | 1005 The same, with handles of ivory.....kilo.   |  | 8 00       | 35      |
| 937 Locks: of iron, common, for doors without key, wholly of iron.....kilo.   |  | 0 30       | 35      | 1006 Glaziers' or painters' knives.....doz.  |  | 1 50       | 35      |
| 938 The same, with latch, called French, and mortise locks and rim locks with plate of iron, bronze, or nicked, without combination.....kilo.   |  | 0 45       | 35      | 1007 Knife for cutting valves of rubber leather and vegetable fibre.....kilo.  |  | 6 00       | 35      |
| 939 Of iron, for doors, mortise and combination, with plate of iron, bronze, or nicked, combination rim locks, those with latch of nicked iron, with or without combination, and barrel locks ("de bomba").....kilo.  |  | 0 80       | 35      | 1008 Iron wedges, for railways or steam tramways.....doz.  |  | 0 12       | Free    |
| 940 Of iron, without combination, and mortise locks with plates of bronze, for furniture.....kilo.  |  | 0 50       | 35      | 1009 Palms, sailmakers'.....100  |  | 1 00       | 35      |
| 941 The same, nicked, with combination and with bell ("campanilla").....kilo.   |  | 0 80       | 35      | 1010 Tanks or cylinders of iron, mounted or not.....kilo.  |  | 0 08       | 35      |
| 942 Of bronze for furniture, locks with bolt and insi-e of iron, without combination, and those with bell ("campanilla").....kilo.  |  | 1 20       | 35      | 1011 Of iron, for water closets or urinals.....doz.  |  | 0 15       | 35      |
| 943 The same, with combination.....doz.   |  | 2 00       | 35      | 1012 Disinfectants for boilers, G.W.....doz.   |  | 0 15       | 35      |
| 944 Of bronze, of all kinds, for doors.....doz.   |  | 1 50       | 35      | 1013 Snuffers of all kinds.....doz.  |  | 0 05       | 35      |
| 945 Sharpening steels: of iron or steel.....doz.  |  | 3 00       | 35      | 1014 Screw drivers of all kinds.....doz.   |  | 0 05       | 35      |
| 946 Of emery.....doz.   |  | 1 20       | 35      | 1015 Shears, common, for sheep or horses.....doz.  |  | 1 20       | 35      |
| 947 Plates: or notices, printed, painted or not, or enamelled, door, advertising, etc.....kilo.   |  | 0 30       | 35      | 1016 Diamonds for glaziers.....each  |  | 1 50       | 35      |
| 948 Finger, of glass or porcelain.....doz. pairs  |  | 3 00       | 35      | 1017 Teeth of hammered iron for barrows, G.W.....kilo.   |  | 0 05       | Free    |
| 949 Chaperoles for saws.....kilo.   |  | 0 10       | 35      | 1018 Discs or blades, extra, for pipe cutters.....doz.   |  | 1 60       | 35      |
| 950 Cranks of iron for windmills.....doz.   |  | 0 20       | 35      | 1019 Iron sleepers for railways and tramways.....doz.  |  | 0 06       | Free    |
| 951 Stone chisels of all kinds.....doz.   |  | 1 00       | 35      | 1020 Fish plates for railways and steam tramways.....doz.  |  | 0 12       | 35      |
| 952 Steel ribbons for shoe milling machines.....doz.  |  | 0 40       | 35      | 1021 Axes: patent or semi-patent, for carriages.....doz.   |  | 0 25       | 35      |
| 953 Nails: of zinc or galvanized iron.....doz.  |  | 0 13       | 35      | 1022 " for carts, pony chaises or sulkeys.....doz.   |  | 0 12       | 35      |
| 954 Of cast or hammered iron.....doz.   |  | 0 08       | 35      | 1023 " of iron or steel, turned or polished.....doz.   |  | 0 10       | 35      |
| 955 Iron, horseshoe.....doz.  |  | 0 20       | 35      | 1024 Small nails, not steamed, of all kinds, mounted or not, not exceeding 6 centimetres. (According to the declared value.).....doz.                                  |  | 0 45       | 35      |
| 956 Of iron, with head of bronze or bronze plated.....doz.  |  | 0 30       | 35      | 1025 Packing of all kinds, not enumerated.....kilo.  |  | 0 45       | 35      |
| 957 Copper, bronze or yellow metal.....doz.   |  | 0 15       | 35      | 1026 Gears: of cast or hammered iron, of all kinds.....doz.  |  | 0 12       | 35      |
| 958 Scrap.....doz.  |  | 0 15       | 35      | 1027 The same, with wooden teeth.....doz.  |  | 0 60       | 35      |
| 959 Wire of all kinds, not covered.....doz.   |  | 0 45       | 35      | 1028 Oils or lubricators of glass, without bronze fitting.....doz.   |  | 0 80       | 35      |
| 960 Bars, pipes, plates, ingots, slabs and soldering irons.....kilo.  |  | 0 35       | 35      | 1029 Of iron.....kilo.   |  | 0 35       | 35      |
| 961 Brazing.....doz.  |  | 0 50       | 35      | 1030 Wooden ladders, of all kinds, G.W.....doz.  |  | 0 12       | 35      |
| 962 Rivets, washers, bolts, points, latches, hooks and pipes varnished or gilt.....kilo.  |  | 0 60       | 35      | 1031 Ripping or firmer chisels, with or without handle, including turners' chisels.....kilo.   |  | 0 50       | 35      |
| 963 Letter boxes, door knockers, knobs for irons and doors, measures, eye bolts, plugs, joints, valves, elbow s, keys, lauces, cocks, oil cans and other separate parts for water or steam piping, except articles for fighting, art or fancy, and goods specially enumerated in other numbers of the Tarif.....kilo. |  | 0 90       | 35      | 1032 Squares, for carpenters.....doz.  |  | 2 00       | 35      |
| 964 Automatic lubricators.....doz.  |  | 2 50       | 35      | 1033 Of iron, for blacksmiths.....doz.   |  | 5 00       | 35      |
| 965 Articles enumerated in the foregoing numbers, nicked. (Increased by 30%, according to kind.).....kilo.  |  | 1 60       | 35      | 1034 Iron chain links or single links.....kilo.  |  | 0 20       | 35      |
| 966 Kitchen ranges of iron, to burn coal or wood, G.W.....kilo.   |  | 0 20       | 35      | 1035 Wooden spalls, of all kinds.....doz.  |  | 0 10       | 35      |
| 967 To burn gas, mineral oils or petroleum, or alcohol, G.W.....kilo.   |  | 0 25       | 35      | 1036 Spurs: of composition or silvered, with or without boxes.....kilo.  |  | 2 00       | 35      |
| 968 Bearings: of iron, of all kinds, fitted with bronze or white metal lining.....kilo.   |  | 0 30       | 35      | 1037 Of cast or hammered iron.....doz.   |  | 0 40       | 35      |
| 969 Glue pots.....doz.  |  | 0 18       | 35      | 1038 Of polished or tinned iron or steel.....doz.  |  | 0 60       | 35      |
| 970 Collar thrust bearings, of iron or steel, for shafts.....kilo.  |  | 0 25       | 35      | 1039 Of nicked iron or steel.....doz.  |  | 1 00       | 35      |
| 971 Carpenters' calipers, of iron, and thread calipers or calipers with bronze handle.....kilo.   |  | 0 70       | 35      | 1040 Tin in sheets or plates, in bar or ingots.....doz.  |  | 0 60       | 15      |
| 972 Gas meters.....each   |  | 7 00       | 35      | 1041 Wooden pegs for footwear, G.W.....doz.  |  | 3 50       | 35      |
| 973 Belts: of leather, with steel teeth called cards for the manufacture of tissues.....kilo.   |  | 1 00       | 35      | 1042 Paring knives for tanners.....doz.  |  | 0 30       | 35      |
| 974 The same, of other materials.....doz.   |  | 0 70       | 35      | 1043 Tow: of washed wool, G.W.....kilo.  |  | 0 10       | 35      |
| 975 Of hemp, cotton, jute or other fibre, combined or not with rubber, gutta percha, or any other similar material.....kilo.  |  | 0 60       | 35      | 1044 " other kinds, including tarred tow, G.W.....doz.   |  | 0 12       | 35      |
| 976 Of leather, for machines, finished or not.....doz.  |  | 3 00       | 35      | 1045 Scupper nails, of all kinds, G.W.....doz.   |  | 3 50       | 35      |
| 977 Of hair, for machines.....doz.  |  | 0 00       | 35      | 1046 Of iron, common.....kilo.   |  | 0 25       | 35      |
| 978 " for cutting nippers, over 20 centimetres.....doz.   |  | 0 00       | 35      | 1047 Of tinned iron, of all kinds.....kilo.  |  | 0 30       | 35      |
| 979 Chisels for cold metal and punches of all kinds.....doz.  |  | 0 25       | 35      | 1048 Of polished or nicked iron or steel.....doz.  |  | 0 80       | 35      |
| 980 Crucibles: of graphite, G.W.....doz.  |  | 0 25       | 35      | 1049 Of composition or of silvered bronze, with or without rubber, including slides for stirrups and bridles, and ornaments for harness, bridles and saddles.....kilo. |  | 2 00       | 35      |
| 981 " of clay, G.W.....doz.   |  | 0 06       | 35      | 1050 Of rubber or of hardened rubber, with or without rings.....doz. pairs   |  | 8 50       | 35      |
|   |  |            |         | 1051 Of wood.....doz.  |  | 0 70       | 35      |
|   |  |            |         | 1052 Caves with awls.....doz.  |  | 2 00       | 35      |
|   |  |            |         | 1053 Stoves or culveries: of iron for burning coal.....kilo.   |  | 0 15       | 35      |
|   |  |            |         | 1054 Gas, petroleum or alcohol.....doz.  |  | 0 35       | 35      |
|   |  |            |         | 1055 Clothes wringers.....doz.   |  | 2 00       | 35      |
|   |  |            |         | 1056 Lemon squeezers and meat presses.....kilo.  |  | 2 00       | 35      |
|   |  |            |         | 1057 Fastenings for doors and windows, of iron, neither painted nor varnished.....kilo.  |  | 0 05       | 35      |
|   |  |            |         | 1058 Of bronzed iron, lacquered, or with nicked metal, common.....kilo.  |  | 0 12       | 35      |
|   |  |            |         | 1059 Of iron, with bronze handle, nicked.....doz.  |  | 0 20       | 35      |
|   |  |            |         | 1060 Of iron, with nicked fittings.....doz.  |  | 0 30       | 35      |
|   |  |            |         | 1061 Of iron, with bronze locks, for libraries.....doz.  |  | 0 50       | 35      |

## PARAGUAY.

| TARIFF.] |   | Goods.     | Valuation.    | Duties | Nos. | Goods.   | Valuation.     | Duties        |
|----------|---|------------|---------------|--------|------|--|----------------|---------------|
| No.      |   |            | Pesos.        | %.     |      |  | Pesos.         | %.            |
| 1063     | Handles and fittings for door and window fastenings, imported separately. ( <i>Double the respective valuations</i> )                     | .....kilo. | 0 40          | 35     | 1142 | Thick, for fastening aprons, .....kilo.  |                |               |
| 1064     | Dish covers of wire gauze   | .....kilo. |               |        | 1143 | Binding twine, and jute yarn for sewing slippers and bales   | .....kilo.     | 0 20 35       |
| 1065     | Felt or asphaltine and the like for roofing or caking. G.W.   | .....kilo. | 0 10 35       |        | 1144 | Tarred, medlar or marloe   | .....doz.      | 0 40 35       |
| 1066     | For boilers. G.W.   | ....." "   | 0 20 35       |        | 1145 | Sickles of all kinds   | .....doz.      | 2 00 Free     |
| 1067     | Rope yarn, of all kinds   | ....." "   | 0 10 35       |        | 1146 | Tin plate: manufactered cut or not. G.W.   | .....doz.      | 0 08 15       |
| 1068     | Portable forges   | ....." "   | 0 20 35       |        | 1147 | The same painted. G.W.   | .....doz.      | 0 15 15       |
| 1069     | Bits: country style, of iron, common, tinned or not.  | .....doz.  | 0 85 35       |        | 1148 | Manufactured into any shape, including painted or varnished articles, except those classed under "Mercerie" and articles specially enumerated. | .....kilo.     | 0 45 35       |
| 1070     | The same, of iron or steel, half filed, mule bits, tinned and other special, of iron tinned or not.                                       | .....doz.  | 1 50 35       |        | 1149 | Nickelled. ( <i>Increased by 25% per cent. on the respective valuations.</i> )   | .....doz.      | 2 00 35       |
| 1071     | Arabian or Brazilian, of iron tinned or not, and bits for country use, filed  | .....doz.  | 3 00 35       |        | 1150 | Blades for tanners' knives   | .....kilo.     | 0 80 35       |
| 1072     | The same, with ornaments of composition or silvered bronze  | .....doz.  | 5 00 35       |        | 1151 | For lopping shears   | .....kilo.     | 1 50 35       |
| 1073     | Of polished or nickelled iron   | .....doz.  | 6 00 35       |        | 1152 | For shaving apparatus  | ....." "       | 0 10 35       |
| 1074     | Of special shap, fine, for driving or riding  | .....doz.  | 35 00 35      |        | 1153 | Grates ("hornallas") of iron for furnaces  | ....." "       | 0 10 35       |
| 1075     | Of composition or silver or bronze  | .....doz.  | 14 00 35      |        | 1154 | Iron forks, of all kinds, with or without handle   | .....kilo.     | 0 25 15       |
| 1076     | Bellows, for the kitchen, common  | ....." "   | 2 00 35       |        | 1155 | Water closet apparatus, of iron, enamelled or not. G.W.  | .....kilo.     | 0 13 35       |
| 1077     | For gold and silver smiths, up to 45 centimetres each   | .....each  | 6 00 35       |        | 1156 | The same, with handle, with pan of faience or porcelain  | .....kilo.     | 0 32 35 or 40 |
| 1078     | Combined with leather, for blacksmiths  | ....." "   | 0 20 35       |        | 1157 | Fire iron, composed of three pieces, of iron or steel  | .....set       | 1 20 35       |
| 1079     | Of iron, for blacksmiths  | .....kilo. |               |        | 1158 | Bath brick   | .....doz.      | 3 50 35       |
| 1080     | Hooks: of iron, of all kinds, tinned or not, including bed hooks and hooked nails for doors   | .....kilo. | 0 20 35       |        | 1159 | Soldering lamps, large or small, of all kinds  | .....kilo.     | 1 50 35       |
| 1081     | Open, with screw  | .....doz.  | 0 25 35       |        | 1160 | Pencils for carpenters   | .....doz.      | 0 70 35       |
| 1082     | "Carruchas" of wool   | .....doz.  | 0 20 35       |        | 1161 | Washstands of iron with accessories of faience or glass  | .....kilo.     | 0 10 35       |
| 1083     | Of iron, galvanized or not  | .....kilo. | 0 25 35       |        | 1162 | Awls, without handle, of all kinds   | ....." "       | 0 40 35       |
| 1084     | Lifting gauges of wood or iron  | .....doz.  | 1 50 35       |        | 1163 | With handle or bradawl   | ....." "       | 0 60 35       |
| 1085     | Rubber: billiard cushions, driving or riding  | .....doz.  | 1 20 35       |        | 1164 | Files and rasps of all sizes   | .....doz.      | 0 50 35       |
| 1086     | Plates, valves, bits, corals and foot wipers  | .....doz.  | 0 80 35       |        | 1165 | Lauterburg with magnifying glass   | .....doz.      | 8 00 35       |
| 1087     | The same, with intercalated cloth or metal  | .....doz.  |               |        | 1166 | Or side lights for ships   | .....doz.      | 20 00 35      |
| 1088     | In the shape of horseshoes, bands, tyres for carriage or cart wheels, rings for cutting and the like                                      | .....kilo. | 1 50 35       |        | 1167 | The same, of iron or tin plate, of all kinds   | .....doz.      | 4 00 35       |
| 1089     | Tyres for an omnibuses  | .....doz.  | 2 00 35       |        | 1168 | The same, of bronze or copper, or with parts of other metals   | .....doz.      | 18 00 35      |
| 1090     | Marking gauges "granadas" of wood   | .....doz.  | 0 50 35       |        | 1169 | Rick cloths and tarpaulins, and the like, oiled or painted   | .....kilo.     | 0 60 35       |
| 1091     | With applications of iron or bronze   | .....doz.  | 5 00 35       |        | 1170 | Dow knockers, of iron  | ....." "       | 0 18 35       |
| 1092     | Staples of iron or steel, for wire fencing or piping  | .....kilo. | 0 10 35       |        | 1171 | Spanners of iron, of all kinds   | ....." "       | 0 35 35       |
| 1093     | "coppered or bronze   | .....kilo. | 0 15 35       |        | 1172 | Wrenches, iron, of all sizes, kinds and quality adjustable, including pipe cutters and pipe wrenches   | .....kilo.     | 0 55 35       |
| 1094     | Of iron or steel, called safety, for trucks   | .....kilo. | 0 20 35       |        | 1173 | Cocks of tin or spelter, for casses  | ....." "       | 0 80 35       |
| 1095     | Consistent grease for machines. G.W.  | .....doz.  | 0 10 35       |        | 1174 | Knives of tin or spelter, for casses   | ....." "       | 0 60 35       |
| 1096     | Grafter, of iron for shoemakers   | .....doz.  | 0 60 35       |        | 1175 | Machetes, large and small, to cut thistles or guaya, common  | .....doz.      | 1 20 Free     |
| 1097     | Ring bolts of iron for anchors or chains  | .....doz.  | 0 10 35       |        | 1176 | To cut thistles or sugar cane, or for other purposes, current quality or fine  | .....doz.      | 4 20 35       |
| 1098     | The same, pieced  | .....doz.  | 0 50 Free     |        | 1177 | Short or kitchen knives  | .....doz.      | 4 50 35       |
| 1099     | Seythes without handle. G.W.  | .....doz.  | 0 16 35       |        | 1178 | Coupling boxes ("machones de union")   | .....kilo.     | 0 25 35       |
| 1100     | Thinblades for ropes, of iron, galvanized or not  | .....doz.  | 0 15 35       |        | 1179 | Erection clutches  | .....doz.      | 9 30 35       |
| 1101     | Fenders: of iron, common  | .....doz.  | 0 10 35       |        | 1180 | Wood: oak, unplanned   | .....sq. metre | 0 70 35       |
| 1102     | Of iron, with bronze fittings   | .....doz.  | 0 15 35       |        | 1181 | Cedar, in logs   | .....10 kil.   | 0 30 35       |
| 1103     | Gauges with or without handle   | .....doz.  | 0 15 35       |        | 1182 | The same, in beams   | .....sq. metre | 0 50 35       |
| 1104     | Guiches of iron, hand   | .....doz.  | 0 15 35       |        | 1183 | The same, in beams or deals, unplanned   | .....sq. metre | 0 28 35       |
| 1105     | Large and small axes, and adzes, of all kinds, with or without handle   | .....kilo. | 0 35 15 or 35 |        | 1184 | Hard, South-American, in beams   | .....sq. metre | 0 50 35       |
| 1106     | Buckles and articles of metal, including puglitos: of iron, for harness of all kinds, also tinned or varnished                            | .....kilo. | 0 30 35       |        | 1185 | The same, in beams or deals, unplanned   | .....10 kil.   | 0 05 35       |
| 1107     | Of nickelled or covered iron  | ....." "   | 1 50 35       |        | 1186 | The same, in logs  | .....sq. metre | 0 25 35       |
| 1108     | Of silvered iron  | ....." "   | 1 00 35       |        | 1187 | Araucaria or South-American acacia, unplanned  | .....sq. metre | 0 35 35       |
| 1109     | Of iron, bronze plated  | ....." "   | 2 50 35       |        | 1188 | The same, planed   | ....." "       | 0 25 35       |
| 1110     | Of composition or silvered or nickelled bronze  | ....." "   | 1 40 35       |        | 1189 | White pine, South-American, unplanned  | ....." "       | 0 35 35       |
| 1111     | Of bronze or copper   | ....." "   | 0 15 35       |        | 1190 | Spruce, unplanned  | ....." "       | 0 40 35       |
| 1112     | Ice chests or refrigerators, of all kinds. G.W.   | ....." "   | 0 15 35       |        | 1191 | Fern, unplanned  | ....." "       | 0 50 35       |
| 1113     | Horseshoe, of iron  | .....doz.  | 0 50 35       |        | 1192 | White pine, unplanned  | ....." "       | 0 60 35       |
| 1114     | Sets of tools in boxes  | .....doz.  | 0 25 2        |        | 1193 | The same, including spruce, planed   | ....." "       |               |
| 1115     | Iron: in tools for foundries  | .....doz.  |               |        | 1194 | Hard, South-American, split for hoops, including those of <i>Curat</i>   | .....sq. metre | 0 55 35       |
| 1116     | In bars, round or square iron   | .....kilo. | 0 08 2        |        | 1195 | Worked or not in masses for doors, up to 20 millimetres in thickness   | .....sq. metre | 3 00 35       |
| 1117     | Sheet iron, hoop iron, T, U, Z iron, rods and other iron of various sections, unwrought, including <i>rayadas</i> (corrugated) sheet iron | .....kilo. | 0 06 35       |        | 1196 | Copier, oak or poplar, in boards or deals, unplanned, including <i>kurra</i> wood  | .....sq. metre | 0 10 35       |
| 1118     | In bars, rolled, engraved or carved   | .....work. | 0 05 35       |        | 1197 | The same planed  | ....." "       | 0 45 35       |
| 1119     | Columns ("cabraditas"), lattice, frame work, beams and bridges  | .....kilo. | 0 08 35       |        | 1198 | The same, in beams or logs   | ....." "       | 0 30 35       |
| 1120     | Unenumerated manufactured articles  | .....kilo. | 0 10 35       |        | 1199 | Walnut, cherry tree, mahogany, maple, <i>perch</i> , oak or jacaranda, unplanned, in beams or deals  | .....sq. metre | 1 40 35       |
| 1121     | The same, of galvanized iron or steel   | .....kilo. | 0 15 35       |        | 1200 | Poplar, ash and beech, no lanel  | ....." "       | 0 70 35       |
| 1122     | Galvanized, in sheets or ridging. G.W.  | .....doz.  | 0 05 35       |        | 1201 | Veneers of walnut, cherry tree or oak  | ....." "       | 0 12 35       |
| 1123     | Coated with a layer of lead, in sheets or hoops   | .....kilo. | 0 06 35       |        | 1202 | " of jacaranda, mahogany, or maple   | .....sq. metre | 0 30 35       |
| 1124     | Tin plate, hammered in sheets, including painted or varnished tin plate, in articles for domestic use                                     | .....kilo. | 0 40 35       |        | 1203 | " of rose wood, ebony or apinal wood   | .....sq. metre | 0 70 35       |
| 1125     | The same, enamelled. G.W.   | .....doz.  | 0 40 35       |        | 1204 | Hard, for wire fencing, posts, half-posts and poles  | .....each      | 0 30 35       |
| 1126     | The same, decorated   | .....doz.  | 0 55 35       |        | 1205 | Spokes for carriage wheels   | .....each      | 12 00 35      |
| 1127     | Hammered, tinned inside and painted outside, in saucapans, "pavos", and crocks, with their lids   | .....kilo. | 0 22 35       |        | 1206 | <i>En camas</i> , for wheels   | .....each      | 0 85 35       |
| 1128     | The same, in taping pans, including those polished and turned   | .....kilo. | 0 18 35       |        | 1207 | Cut for the manufacture of brushes   | .....100       | 2 00 35       |
| 1129     | Cast in articles for domestic use, except basins and tripod kettles   | .....kilo. | 0 20 35       |        | 1208 | Pots for the manufacture of brushes  | .....each      | 0 50 35       |
| 1130     | The same, enamelled. G.W.   | .....doz.  | 0 07 35       |        | 1209 | Pots of palm tree for wire fencing   | .....each      | 0 30 35       |
| 1131     | Cast into bottoms for pans and crocks   | .....doz.  | 0 06 Free     |        | 1210 | Animal pots for mines, of all kinds. G.W.  | .....kilo.     | 0 12 35       |
| 1132     | Wheels for tramways and railways. G.W.  | .....doz.  | 3 00 35       |        | 1211 | Manganese in paste, and the like, for soldering  | .....kilo.     | 0 30 35       |
| 1133     | For harness saddle frames, of all kinds, varnished or not   | .....doz.  | 0 15 35       |        | 1212 | Handles, of iron or galvanized wire, nickelled or not, for twinning rings  | .....kilo.     | 0 50 35       |
| 1134     | Unfinished parts for the manufacture of bikes   | .....doz.  | 0 30 35       |        | 1213 | Of iron, common, varnished or not, for wallets, trunks   | .....kilo.     | 0 15 35       |
| 1135     | Bench hooks for carpenters  | .....doz.  | 0 30 35       |        | 1214 | Of iron, polished, filed, tinned or galvanized, as above, and of knobs   | .....kilo.     | 0 30 35       |
| 1136     | Irons and fittings for carpenters   | .....kilo. | 0 60 35       |        | 1215 | Of iron, zinc, tin or lead, nickelled, or bronze, gilt   | .....kilo.     | 0 50 35       |
| 1137     | Hempen tow. G.W.  | .....doz.  | 0 45 35       |        | 1216 | Of spelter, silvered or nickelled, for collars, including cast aboard box  | .....kilo.     | 1 00 35       |
| 1138     | Yarn and twine, of all kinds: of cotton   | .....doz.  | 0 35 35       |        | 1217 | Manometers, pressure or vacuum, common   | ....." "       | 2 00 Free     |
| 1139     | Of other materials, of natural colour   | .....doz.  | 0 06 35       |        | 1218 | Precision ( <i>According to the declared value</i> )   | ....." "       | 5 00 35       |
| 1140     | The same, coloured  | .....doz.  | 0 12 35       |        | 1219 | Pestles of wood for mortars  | .....100       |               |
| 1141     | For baling wool   | .....doz.  |               |        |      |  |                |               |



| XII.—METALS AND METAL GOODS, SHIPS' STORES, WOOD AND MACHINERY—continued. |   |            |         | Nos. |   | Goods.     |       | Valuation. |  | Duties. |  |
|---|---|------------|---------|------|---|------------|-------|------------|--|---------|--|
| Nos.  | Goods.  | Valuation. | Duties. |      |   |            |       | Pesos.     |  | %.      |  |
|   |   | Pesos.     | %.      |      |   |            |       |            |  |         |  |
| 1220  | Plough handles . . . . . pair   | 0 60       |         | 1302 | Water levels: with wooden mounting . . . . .  | centimetre | 0 005 | 35         |  |         |  |
| 1221  | Machines and extra parts for machines, of all kinds, not elsewhere enumerated, weighing up to 500 kilos, G.W. . . . . kilo. | 0 30       |         | 1303 | The same, with tips of bronze . . . . .   | "          | 0 007 | 35         |  |         |  |
| 1222  | The same, over 500 and up to 1000 kilos, G.W. . . . .   | 0 20       |         | 1304 | Iron mounting . . . . .   | "          | 0 016 | 35         |  |         |  |
| 1223  | The same, over 1000 kilos, G.W. . . . .   | 0 15       |         | 1305 | The same, with bronze mounting . . . . .  | "          | 0 025 | 35         |  |         |  |
| 1224  | Sewing, hand, with or without case . . . . . each   | 8 00       | 5       | 1306 | Stencils of iron or steel, for marking metal . . . . . kilo.  |            | 0 45  | 35         |  |         |  |
| 1225  | With table, for sewing tissues or burp . . . . .  | 16 00      | 5       | 1307 | Tripod kettles, including campaign ovens . . . . .  | "          | 0 06  | 35         |  |         |  |
| 1226  | The same, with complete stand, including those for shoemakers or harness makers . . . . . each                              | 30 00      | 5       | 1308 | Iron handles, for pallis . . . . .  | "          | 0 15  | 35         |  |         |  |
| 1227  | Wire-drawing . . . . . kilo.  | 0 30       | 35      | 1309 | Coffin ornaments: of metal, of all kinds, complete or not . . . . . kilo.   |            | 0 80  | 35         |  |         |  |
| 1228  | For tanning wheel spokes . . . . .  | 0 60       | 35      | 1310 | Of cardboard ( <i>paper mache</i> ) . . . . .   | "          | 0 20  | 35         |  |         |  |
| 1229  | For polishing or sharpening knives, of all kinds each   | 4 00       | 35      | 1311 | Spades of all kinds, with or without handle . . . . .   | "          | 0 25  | 35         |  |         |  |
| 1230  | Washing, with or without wringers . . . . .   | 12 00      | 35      | 1312 | Small spades of iron or tin plate, of all kinds . . . . .   | "          | 0 56  | 35         |  |         |  |
| 1231  | Linen folding . . . . .   | 4 00       | 35      | 1313 | Foil: tin, alloyed or not . . . . .   | "          | 0 70  | 35         |  |         |  |
| 1232  | Ice-making, hand . . . . . kilo.  | 0 30       | 35      | 1314 | The same, gilt or painted . . . . .   | "          | 0 80  | 35         |  |         |  |
| 1233  | Buttermaking, with glass tank . . . . . litre   | 0 50       | 35      | 1315 | Sand paper, of all kinds . . . . .  | "          | 0 14  | 35         |  |         |  |
| 1234  | Of wood or iron, hand, for butter making . . . . .  | 0 30       | 35      | 1316 | Cloth, and emery paper and cloth, of all kinds kilo.  |            | 0 25  | 35         |  |         |  |
| 1235  | Of iron, of all kinds, varnished or tinned, for meat mincing, sausage making, &c. . . . . kilo.                             | 0 30       | 35      | 1317 | Iron grates, common . . . . .   | "          | 0 20  | 35         |  |         |  |
| 1236  | For cutting ham, cheese and other similar articles . . . . . kilo.  | 0 50       | 35      | 1318 | Door, window, "bunderlos," fastenings of hammered iron, with or without bronze knob, and also those with bolt . . . . . kilo. |            | 0 20  | 35         |  |         |  |
| 1237  | Harvesting, self binding, or reaping, with or without platform, G.W. . . . . kilo.  | 0 20       | Free    | 1319 | Of iron, mortise, including those with case of iron or bronze, furniture fastenings and catches . . . . . kilo.               |            | 0 35  | 35         |  |         |  |
| 1238  | Hand, animal power or steam, with or without, for crushing, breaking or shelling cereals, kilo.                             | 0 20       | "       | 1320 | Of cast iron, of all kinds . . . . .  | "          | 0 17  | 35         |  |         |  |
| 1239  | Hand, for perforating iron, weighing up to 100 kilos . . . . . kilo.  | 0 25       | 35      | 1321 | Roller paste, special, for printing . . . . .   | "          | 0 30  | Free       |  |         |  |
| 1240  | Of wood, hand, for stopping bottles . . . . . doz.  | 3 50       | 35      | 1322 | Pomades or powders for cleaning metals, in brass or tin plate boxes, including the weight of boxes . . . . . kilo.            |            | 0 20  | 35         |  |         |  |
| 1241  | Of iron, for stopping bottles . . . . . kilo.   | 0 50       | 35      | 1323 | The same, in glass or clay pots . . . . .   | "          | 0 10  | 35         |  |         |  |
| 1242  | Sawn mowers . . . . .   | 5 00       | 35      | 1324 | Spelter, tin or zinc: milk jugs, teapots, toothpick holders and cruet stands, salt cellars and candlesticks . . . . . kilo.   |            | 0 80  | 35         |  |         |  |
| 1243  | Type writing, key board or lever . . . . .  | 35 00      | 35      | 1325 | Spous and forks, with or without iron core . . . . .  | "          | 0 60  | 35         |  |         |  |
| 1244  | The same, plain, with one handle or lever . . . . .   | 6 00       | 35      | 1326 | Of the foregoing numbers, nickelled or silvered, (the same by 35% or 100% according to ad val.) . . . . .                     | "          | —     | 35         |  |         |  |
| 1245  | Shelling, steam, with or without engine, with or without tarpaulin or oilcloth, G.W. . . . . kilo.                          | 0 20       | Free    | 1328 | Clothes racks of iron, suspending, with or without head of another material . . . . . kilo.                                   |            | 0 25  | 35         |  |         |  |
| 1246  | Sheep-shearing, with or without engine, also extra parts, G.W. . . . . kilo.  | 0 45       | "       | 1329 | The same, nickelled . . . . .   | "          | 0 40  | 35         |  |         |  |
| 1247  | Threshers moved by animal or steam power, with or without engine, with or without tarpaulin or oilcloth, G.W. . . . . kilo. | 0 20       | "       | 1330 | Must yards . . . . . sq. metre  |            | 0 30  | 35         |  |         |  |
| 1248  | Distilling (stills), with copper tubes and tin worms, G.W. . . . .  | 0 90       | 35      | 1331 | Drawer knobs of falence with bronze . . . . .   | "          | 0 50  | 35         |  |         |  |
| 1249  | Sprayers for vines and for insecticide pulverizers each   | 4 00       | Free    | 1332 | Shuttes ("peraltinas") of iron or steel, complete or not . . . . . kilo.  |            | 0 20  | 35         |  |         |  |
| 1250  | Baling presses, G.W. . . . . kilo.  | 0 10       | 35      | 1333 | Weights of iron . . . . .   | "          | 0 10  | 35         |  |         |  |
| 1251  | Sewing, hand, and those to be fitted to ploughs each  | 2 00       | Free    | 1334 | Piassava of all kinds and imitations thereof . . . . .  | "          | 0 13  | 35         |  |         |  |
| 1252  | Sowing, on wheels . . . . .   | 50 00      | "       | 1335 | Latches: of iron, including those for furniture or windows . . . . . kilo.  |            | 0 40  | 35         |  |         |  |
| 1253  | Fans . . . . .  | 20 00      | "       | 1336 | The same, nickelled . . . . .   | "          | 0 50  | 35         |  |         |  |
| 1254  | Portable engines, imported separately . . . . .   | 1000 00    | "       | 1337 | Of iron, called "dado" . . . . .  | "          | 0 18  | 35         |  |         |  |
| 1255  | Cash registers and calculating machines . . . . .   | 80 00      | 35      | 1338 | Of metal, with glass, for fence or porcelain, burn or wood, for windows, furniture or doors . . . . . kilo.                   |            | 0 60  | 35         |  |         |  |
| 1256  | Graining tools for carriers . . . . .   | 1 50       | 35      | 1339 | Picks or hatchets of iron or steel . . . . .  | "          | 0 18  | 5 or 35    |  |         |  |
| 1257  | Marble: white or coloured, rough, in plates of from 15 to 20 millimetres in thickness, sq. metre                            | 2 00       | 20      | 1340 | Whetstones: round, with handle ("armazén"), tanners' stones and scythe whetting stones . . . . . kilo.                        |            | 0 06  | 35         |  |         |  |
| 1258  | The same in plates of from 21 to 70 millimetres in thickness . . . . . sq. metre  | 3 00       | 20      | 1341 | The same, without handle ("armazén") . . . . .  | "          | 0 03  | 35         |  |         |  |
| 1259  | Of greater thickness (According to the declared value) . . . . .  | —          | 35      | 1342 | Of emery, of all kinds . . . . .  | "          | 0 30  | 35         |  |         |  |
| 1260  | Polished (Increased by 30% on the respective valuation) . . . . .   | —          | 20      | 1343 | Oilstones for sharpening scissors and tools . . . . .   | "          | 0 12  | 35         |  |         |  |
| 1261  | In slabs, of all kinds . . . . . sq. metre  | 2 40       | 35      | 1344 | Stones for footpaths, of all kinds . . . . . sq. metre  |            | 2 00  | 35         |  |         |  |
| 1262  | In balsters, of all kinds . . . . . each  | 3 00       | 35      | 1345 | Kerb stones for footpaths and pavements . . . . .   |            | 1 50  | 35         |  |         |  |
| 1263  | Ground . . . . . 1000 kil.  | 10 00      | 35      | 1346 | Lime stone of all kinds, except hydraulic stones . . . . . 1,000 kil.   |            | 2 50  | 35         |  |         |  |
| 1264  | In blocks . . . . . cubic metre   | 35 00      | 20      | 1347 | Paving stones . . . . .   | "          | 3 00  | 35         |  |         |  |
| 1265  | Hammers, mauls, and sledges, with or without handle . . . . .   | 0 25       | 35      | 1348 | Lithographic stones of all kinds . . . . . kilo.  |            | 0 12  | Free       |  |         |  |
| 1266  | Hubs ("mazas") of wood, for carriage wheels each  | 1 00       | 35      | 1349 | Road metal ("de mano"), in the rough 1,000 kil.   |            | 1 50  | 35         |  |         |  |
| 1267  | Fuse of all kinds . . . . . doz.  | 4 00       | Free    | 1350 | Building stone in blocks, unworked . . . . . cubic metre  |            | 8 00  | 35         |  |         |  |
| 1268  | Measures: linen tapes, in boxes, up to 6 metres, doz.   | 4 00       | 35      | 1351 | Paint brushes: of pure or mixed bristles, of all kinds . . . . .  | "          | 1 50  | 35         |  |         |  |
| 1269  | The same, up to 15 metres . . . . .   | 8 00       | 35      | 1352 | " of vegetable fibres, of all kinds . . . . . kilo.   |            | 0 59  | 35         |  |         |  |
| 1270  | The same, over 15 metres . . . . .  | 15 00      | 35      | 1353 | " of hair, of all kinds . . . . .   | "          | 2 00  | 35         |  |         |  |
| 1271  | Steel ribbon, up to 2 metres . . . . .  | 0 40       | 35      | 1354 | " of hair in quills . . . . .   | "          | 5 00  | 35         |  |         |  |
| 1272  | The same, over 2 metres and 1 metre . . . . .   | 25 00      | 35      | 1355 | Fingers: of iron, for shoemakers . . . . .  | "          | 0 60  | 35         |  |         |  |
| 1273  | The same, over 20 metres . . . . .  | 40 00      | 35      | 1356 | Large, wooden, for shoemakers . . . . . doz.  |            | 3 00  | 35         |  |         |  |
| 1274  | Of tin, for liquids . . . . . kilo.   | 0 80       | 35      | 1357 | Pira, jute, or hemp: raw, neither combed nor spun . . . . . kilo.   |            | 0 07  | 35         |  |         |  |
| 1275  | Surveyors' (special) . . . . .  | 4 00       | 35      | 1358 | Spun for manufacturing plaits . . . . .   | "          | 0 08  | 35         |  |         |  |
| 1276  | Of wood, felling or not, up to 1 metre . . . . . doz.   | 0 50       | 35      | 1359 | Spun, for the loom . . . . .  | "          | 0 10  | 35         |  |         |  |
| 1277  | The same, with springs . . . . .  | 1 20       | 35      | 1360 | Plaited, for soles . . . . .  | "          | 0 12  | 35         |  |         |  |
| 1278  | The same, with metal . . . . .  | 1 50       | 35      | 1361 | Eyebolts of iron of any shape . . . . .   | "          | 0 25  | 35         |  |         |  |
| 1279  | Of steel, folding or not, up to 1 metre . . . . .   | 2 50       | 35      | 1362 | Pieces of iron of all kinds . . . . .   | "          | 0 25  | 35         |  |         |  |
| 1280  | The same, of bone or whalebone . . . . .  | 2 00       | 35      | 1363 | Slates: roofing, of 2 or 3 millimetres in thickness . . . . . sq. metre   |            | 0 40  | 35         |  |         |  |
| 1281  | The same, of ivory . . . . .  | 25 00      | 35      | 1364 | " artificial, of fibro-cement and similar, G.W. . . . . kilo.   |            | 0 05  | 35         |  |         |  |
| 1282  | Special, for measuring wood . . . . . each  | 0 80       | 35      | 1365 | " for billiard tables, worked or not . . . . . sq. metre  |            | 4 00  | 35         |  |         |  |
| 1283  | Or wire gages . . . . .   | 0 50       | 35      | 1366 | " in pieces, for mantle-pieces . . . . .  | "          | 0 07  | 35         |  |         |  |
| 1284  | Over 1 metre Proportional increase on the respective valuation . . . . .  | —          | 35      | 1367 | Smoothing iron, common . . . . .  | "          | 0 07  | 35         |  |         |  |
| 1285  | Bolt ropes: of hemp or jute . . . . . kilo.   | 0 50       | 35      | 1368 | Hollow, and those of the North American style . . . . . kilo.   |            | 0 15  | 35         |  |         |  |
| 1286  | Of cotton . . . . .   | 0 40       | 35      | 1369 | Nickelled, with pump of bronze, nickelled or not, to burn spirit or gas . . . . . kilo.                                       |            | 0 50  | 35         |  |         |  |
| 1287  | Metal: antifriction . . . . .   | 0 20       | 35      | 1370 | Plum lines with bolts of iron . . . . .   | "          | 0 20  | 35         |  |         |  |
| 1288  | For printing type . . . . .   | 0 15       | 35      | 1371 | Lead: in plates . . . . .   | "          | 12    | 35         |  |         |  |
| 1289  | White, in plates . . . . .  | 0 60       | 35      | 1372 | " in pigs or not . . . . .  | "          | 0 08  | 35         |  |         |  |
| 1290  | Wooden moulds for cigars . . . . . each   | 0 40       | 35      | 1373 | " in sheets, worked or not . . . . .  | "          | 0 25  | 35         |  |         |  |
| 1291  | Mills with powder box, for lighting purposes, doz.  | 3 00       | 35      | 1374 | Hooks, pruning, with wooden handle . . . . . doz.   |            | 2 00  | 35         |  |         |  |
| 1292  | Spice . . . . .   | 2 00       | 35      | 1375 | Of other kinds, except lopping shears . . . . .   | "          | 4 00  | 35         |  |         |  |
| 1293  | Coffee, large and small, of iron, with or without fly wheel, also extra parts for the same . . . . . each                   | 0 25       | 35      | 1376 | Pulleys: of wood . . . . . kilo.  |            | 0 28  | 35         |  |         |  |
| 1294  | Motor cycles of all kinds . . . . .   | 100 00     | 35      | 1377 | " of cast iron, with turned rim . . . . .   | "          | 14    | 35         |  |         |  |
| 1295  | Pulley blocks or pulleys, common . . . . .  | 0 20       | 35      | 1378 | " of hammered or rolled iron . . . . .  | "          | 0 25  | 35         |  |         |  |
| 1296  | Knapsack . . . . .  | 0 50       | 35      | 1379 | Presses: engine, of iron . . . . .  | "          | 12    | 35         |  |         |  |
| 1297  | Aeromators or windmills, with iron tower and pump, having up to 20 metres of pipes . . . . . kilo.                          | 0 10       | Free    | 1380 | With ornaments of bronze or nickelled, complete or not . . . . . kilo.  |            | 0 35  | 35         |  |         |  |
| 1298  | Clasp knives, for hunters, and <i>maripos sevillanas</i> of all kinds . . . . . doz.  | 8 00       | 35      | 1381 | Of wood for carpenters . . . . . doz.   |            | 4 00  | 35         |  |         |  |
| 1299  | For sailors . . . . .   | 1 20       | 35      | 1382 | Of iron for carpenters . . . . . kilo   |            | 0 20  | 35         |  |         |  |
| 1300  | Pocket, common, with wooden handle . . . . .  | 0 50       | 35      | 1383 | Butteriries for farmers . . . . .   | "          | 0 60  | 35         |  |         |  |
| 1301  | Nickel in plates . . . . . kilo.  | 1 00       | 35      |      |   |            |       |            |  |         |  |

| TARIFF.] |   |            |         |  |   |            |         |
|----------|---|------------|---------|--|---|------------|---------|
| Goods.   |   | Valuation. | Duties. | Goods.   |   | Valuation. | Duties. |
|          |   | Pesos.     | %.      |  |   | Pesos.     | %.      |
| 1384     | Polishers of wood.....doz.  | 2 50       | 35      | 1475   | Leads, spaces, quadrats and blanks of all kinds.....kilo.   | 0 25       | Free    |
| 1385     | Paris points (nails). G.W.....kilo.   | 0 05       | 35      | 1476   | Cork-screws, common.....doz.  | 0 40       | 35      |
| 1387     | Nails, of iron, for shoemakers, of all kinds.....doz.   | 0 10       | 35      | 1477   | Other, of all kinds.....doz.  | 0 60       | 35      |
| 1387     | The same, of brooze.....doz.  | 0 20       | 35      | 1478   | Special for counters. (According to the declared value.).....doz.   | 0 50       | 35      |
| 1388     | Quitgrass for brushes.....doz.  | 0 20       | 35      | 1479   | Furniture knobs, except those of brooze.....kilo.   | 0 50       | 35      |
| 1389     | Curry combs. G.W.....doz.   | 0 15       | 35      | 1480   | Towel racks of iron, nickelled or not.....doz.  | 5 00       | 35      |
| 1390     | Scrapers for ships and these for tin-smiths.....doz.  | 8 00       | Free    | 1481   | Tygares of all kinds.....doz.   | 0 08       | 35      |
| 1391     | Harrowes.....each   | 0 30       | 35      | 1482   | Thole pins: of iron.....doz.  | 0 25       | 35      |
| 1392     | Rakes: of iron, with or without handle.....kilo.  | 4 00       | 35      | 1483   | Of galvanized iron.....doz.   | 0 70       | 35      |
| 1393     | " of wood, with handle.....doz.   | 20 00      | 35      | 1484   | Of copper or brooze.....doz.  | 0 20       | 35      |
| 1394     | " horse, of all kinds.....kilo.   | 0 12       | 35      | 1485   | Screws, wood and metal: of iron.....doz.  | 0 15       | 35      |
| 1395     | Washers of iron.....kilo.   | 0 25       | 35      | 1486   | Patent, roofing, galvanized or not. G.W.....doz.  | 0 15       | 35      |
| 1396     | " (galvanized).....doz.   | 0 25       | 35      | 1487   | Or bolts of iron, with or without nuts, including coach screws for rails ("tirafondos") and bolthead screws. G.W.....kilo.  | 0 12       | 35      |
| 1397     | Regulators or moderators ("medidores") for beer-brewing.....each  | 5 00       | 35      | 1488   | The same, galvanized. G.W.....doz.  | 0 25       | 35      |
| 1398     | Plough shares, of cast or hammered iron, unpolished.....kilo.   | 0 10       | Free    | 1489   | The same, polt-bed, nickelled, or filed, including screws for metal.....kilo.   | 0 35       | 35      |
| 1399     | The same, of polished iron or of steel.....doz.   | 0 12       | 35      | 1490   | Of copper or brooze.....doz.  | 0 65       | 35      |
| 1400     | Rivets of iron.....doz.   | 0 13       | 35      | 1491   | Turnstiles of iron, put together or not and spare parts of the same. G.W.....kilo.  | 0 18       | Free    |
| 1401     | The same, coated.....doz.   | 0 13       | 35      | 1492   | Lathes of iron, with or without handle.....doz.   | 0 50       | 35      |
| 1402     | Of iron, or tin plate, bronzed or nickelled, for cardboard boxes.....kilo.  | 0 30       | 35      | 1493   | Of iron, for carpenters' or blacksmiths' benches, clamp stools (tabourets) and the like and table lathes.....kilo.  | 0 25       | 35      |
| 1403     | Oars of all kinds.....doz.  | 0 30       | 35      | 1494   | Or wooden screws for carpenters' benches.....doz.   | 3 50       | 35      |
| 1404     | Spare parts of all kinds for ploughs, of hammered iron or steel.....doz.  | 0 15       | Free    | 1495   | Coffee roasters of iron. G.W.....doz.   | 0 25       | 35      |
| 1405     | Spring: of iron, door.....doz.  | 0 20       | 35      | 1496   | Saw sets for large saws, <i>pico de loro</i> , &c.....doz.  | 2 50       | 35      |
| 1406     | The same, window or "banderolas".....doz.   | 0 30       | 35      | 1497   | Of iron, for small saws, with or without handle.....doz.  | 1 00       | 35      |
| 1407     | Carriage.....doz.   | 0 25       | 35      | 1498   | The same, with tongs.....doz.   | 6 00       | 35      |
| 1408     | Cart or pony chaise.....doz.  | 0 15       | 35      | 1499   | Iron trips of all kinds.....doz.  | 0 07       | 35      |
| 1409     | Lopping-shear.....doz.  | 0 15       | 35      | 1500   | Iron trips of all kinds.....doz.  | 0 25       | 35      |
| 1410     | Rails of iron or steel for railways or steam animal power, or electric tramways.....kilo.   | 0 05       | Free    | 1501   | Ths of iron for railways or tramways.....doz.   | 0 05       | Free    |
| 1411     | The same, used.....doz.   | 0 03       | 35      | 1502   | Trips is of iron, of all kinds.....doz.   | 0 10       | 35      |
| 1412     | Sheaves, of common iron, for wells.....doz.   | 0 20       | 35      | 1503   | Carriage frames. (According to the declared value.).....doz.  | 0 50       | 35      |
| 1413     | Cylinder.....doz.   | 0 25       | 35      | 1504   | Carving sets with handle of wood, bone, or nickelled.....set  | 0 50       | 35      |
| 1414     | For blinds or suspensions.....doz.  | 0 40       | 35      | 1505   | With handle of ivory, horn, harts' horn, &c., of all kinds.....set  | 1 00       | 35      |
| 1415     | Of iron and brooze.....doz.   | 1 00       | 35      | 1506   | Shoemakers' paring knives of all kinds.....doz.   | 2 00       | 35      |
| 1416     | Wheels for shoemakers.....doz.  | 0 60       | 35      | 1507   | Drawplates of <i>articulo</i> steel.....kilo.   | 0 20       | 35      |
| 1417     | Interackers of iron, nickelled or not.....doz.  | 0 60       | 35      | 1508   | Accessories: of iron, unmounted, for building cast-iron carriages.....kilo.   | 0 20       | 35      |
| 1418     | Rollers of wood for gas jets or burners.....doz.  | 9 60       | 55      | 1509   | The same, of silvered, nickelled or bronzed iron, including those of lead and <i>caquet</i> .....kilo.  | 0 50       | 35      |
| 1419     | Wheels and casters: of iron, with mounting of brooze, stone or horn and furniture casters of brooze, with centre of brooze or iron, bronzed, plated.....kilo. | 0 45       | 35      | 1510   | Of iron, painted or not, for the manufacture of trunks and valises, except those mentioned in other numbers.....kilo.   | 0 30       | 35      |
| 1420     | Of iron.....doz.  | 0 10       | 35      | 1511   | The same, nickelled or bronzed in whole or in part.....kilo.  | 0 60       | 35      |
| 1421     | Carriages. (According to the declared value.).....doz.  | —          | 35      | 1512   | Seabards (sheaths) of tin plate of all kinds.....doz.   | 0 40       | 35      |
| 1422     | Rollers of all kinds, with handle of wood, bone or common metals for alimentary pastes.....kilo.  | 0 60       | 35      | 1513   | Of leather for knives, without any ornament.....doz.  | 1 70       | 55      |
| 1423     | Punching tools.....doz.   | 0 35       | 35      | 1514   | The same, with ornaments of composition.....doz.  | 1 70       | 55      |
| 1424     | Hollow punches.....doz.   | 0 35       | 35      | 1515   | Of leather, for probes, without any ornament.....doz.   | 2 00       | 55      |
| 1425     | Nail pullers of all kinds.....doz.  | 0 30       | 35      | 1516   | The same, current quality and fine.....doz.   | 4 00       | 55      |
| 1426     | Cork pullers of wire.....doz.   | 0 08       | 35      | 1517   | Valves of iron, of all kinds.....kilo.  | 0 15       | 35      |
| 1427     | Iron twirling machines ("santinos") of iron kilo.   | 0 40       | 35      | 1518   | Carriage shafts and poles, in the rough.....each  | 0 80       | 35      |
| 1428     | Holdfasts of iron.....doz.  | 3 00       | 35      | 1519   | The same, complete or not.....doz.  | 1 40       | 35      |
| 1429     | Leads with or without wire for sealing cars or cases.....kilo.  | 0 15       | 35      | 1520   | Velocipedes, bicycles and tricycles, for one person, of all kinds, with wheels having more than 60 centimetres external diameter, finished or not, complete or not.....each | 40 00      | 35      |
| 1430     | Sheep hramding irons.....doz.   | 0 60       | 35      | 1521   | For children, with wheels not exceeding 60 centimetres external diameter.....each   | 18 00      | 25      |
| 1431     | Hand saws, with or without frame.....doz.   | 0 60       | 35      | 1522   | Of the above numbers, for more than one person. (Increased by 10 peso per set.).....doz.  | —          | 35      |
| 1432     | Large saws, called <i>pico de loro</i> or log cutting, with or without frame.....kilo.  | 0 50       | 35      | 1523   | Accessories and spare parts of all kinds, completed or not.....kilo.  | 2 50       | 35      |
| 1433     | Circular, band or in blades.....doz.  | 1 00       | 35      | 1524   | 1' <i>ventilas</i> (yokes) of wood or iron for carts.....doz.   | 0 20       | 35      |
| 1434     | Solider: lead with tin.....doz.   | 0 50       | 35      | 1525   | Anvils of iron, of all kinds.....doz.   | 0 15       | 35      |
| 1435     | For iron or steel.....doz.  | 0 12       | Free    | 1526   | Zinc: in ingots or bars.....doz.  | 0 10       | 15      |
| 1436     | Transmission bearings of cast iron of any form.....doz.   | 0 22       | 35      | 1527   | Plain, up to No. 4, cut out in the form of receptacles.....kilo.  | 0 15       | 15      |
| 1437     | Plates of glyolith.....doz.   | 5 00       | 35      | 1528   | Thicker.....doz.  | 0 12       | 35      |
| 1438     | Washboards.....doz.   | 3 00       | 35      | 1529   | Le chisels or engravers.....doz.  | 0 23       | Free    |
| 1439     | The same, covered with zinc.....doz.  | 3 00       | 35      | 1530   | Wheelbarrows and tip-carts, with or without portable platform.....kilo.   | 0 10       | 35      |
| 1440     | Kettles of copper with or without iron handles.....kilo.  | 0 70       | 35      | XII.—ELECTRICITY AND LIGHTING MATERIALS.   |   |            |         |
| 1441     | Tacks of iron.....doz.  | 0 12       | 35      | Note.—All the valuations under this heading are increased by 6%, as from 1st October, 1919.  |   |            |         |
| 1442     | The same, japanned, coppered, bronzed or nickelled.....kilo.  | 0 15       | 35      | Section 1.—Should the articles specified in this note be imported in bales, bags, or rolls, they shall be weighed gross; those otherwise put up shall be weighed together with the paper wrappers, cardboard or wooden boxes and reels, unless the mode of weighing them should be specially provided. |   |            |         |
| 1443     | With pre-lamin lead.....doz.  | 0 25       | 35      | As brooze, nickel or nickelled lamps shall also be considered those furnished with an iron plate or ring at the base.  |   |            |         |
| 1444     | With brooze head.....doz.   | 0 35       | 35      | 3. When the articles classed in this Section are nickelled or polished and unmounted, they shall respectively be liable to a surtax of 25% and 15%, as the case may be, on the rates fixed in the numbers applicable thereto.  |   |            |         |
| 1445     | Drills without bits, for carpenters and those called <i>cricques</i> or <i>extracts</i> .....kilo.  | 0 45       | 35      | 4. The measure or gauge provided in the four first numbers relating to wire and cables shall be taken on the wire.   |   |            |         |
| 1446     | The same, nickelled.....doz.  | 0 10       | 35      | 1531 Accessories of all kinds: cut-outs or fuses, interconnectors, plug boxes, interruptors or switches, levers, rings, commutators of any form or system, with foundation and cover of porcelain or wood.....kilo.  |   |            |         |
| 1447     | Bungs, cask of wood.....doz.  | 1 00       | 35      | 1532 The same, with foundation of porcelain and cover of metal, paper-mulch or wood.....kilo.  |   |            |         |
| 1448     | Screw taps of iron or steel, and spare parts of the same.....kilo.  | 0 60       | 35      |  |   |            |         |
| 1449     | Of wood.....doz.  | 0 20       | 35      |  |   |            |         |
| 1450     | Milk jugs of galvanized or hammered iron.....doz.   | 0 35       | 35      |  |   |            |         |
| 1451     | Netting of iron wire, painted or not, mesh up to 12 millimetres.....kilo.   | 0 40       | 35      |  |   |            |         |
| 1452     | The same of iron wire, galvanized or tinned.....doz.  | 0 20       | 35      |  |   |            |         |
| 1453     | The same, mesh exceeding 12 millimetres.....doz.  | 1 20       | 25      |  |   |            |         |
| 1454     | Of copper or brooze wire.....doz.   | 7 00       | 35      |  |   |            |         |
| 1455     | Bolting cloth of horsehair.....doz.   | 0 12       | 35      |  |   |            |         |
| 1456     | Special cloth for webbing steel.....doz.  | 0 35       | 35      |  |   |            |         |
| 1457     | Nippers of iron, for carpenters.....doz.  | 0 80       | 35      |  |   |            |         |
| 1458     | And taches of iron, for gas fitters.....doz.  | 0 80       | 35      |  |   |            |         |
| 1459     | The same, for kitchen use and blacksmiths, common.....kilo.   | 0 12       | 35      |  |   |            |         |
| 1460     | Or pinners for lead-sealing cars.....doz.   | 0 80       | 55      |  |   |            |         |
| 1461     | Traces ("tientas") of greased leather.....doz.  | 0 02       | 5       |  |   |            |         |
| 1462     | Portland cement. G.W.....doz.   | 0 02       | Free    |  |   |            |         |
| 1463     | Clay, mortised or in powder, for enamelling iron. G.W.....kilo.   | 0 08       | 35      |  |   |            |         |
| 1464     | Hydraulic or Roman cement. G.W.....doz.   | 0 02       | Free    |  |   |            |         |
| 1465     | Mould for plants. G.W.....10 kil.   | 0 16       | 35      |  |   |            |         |
| 1466     | Fireclay. G.W.....doz.  | 0 03       | 35      |  |   |            |         |
| 1467     | Moulding or plastic clay. G.W.....kilo.   | 0 40       | 35      |  |   |            |         |
| 1468     | Fluting irons.....doz.  | 1 00       | 35      |  |   |            |         |
| 1469     | Adolins, shars, polished or black.....doz.  | 10 00      | 35      |  |   |            |         |
| 1470     | Animal c pipes.....doz.   | 10 00      | 35      |  |   |            |         |
| 1471     | Scissors or lopping shears.....kilo.  | 0 50       | 35      |  |   |            |         |
| 1472     | Tin-smiths' shears of all kinds.....doz.  | 3 00       | 35      |  |   |            |         |
| 1473     | Horn cutters.....doz.   | 0 60       | Free    |  |   |            |         |
| 1474     | Prining type: lines, ornaments, dies, &c.....kilo.  | 0 60       | Free    |  |   |            |         |

## XII.—ELECTRICITY AND LIGHTING MATERIALS—continued.

| Nos. | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
|------|--|----------------------|--------------|
| 1533 | The same, with foundation of slate or marble, with or without cover .....  | 1 29                 | 35           |
| 1534 | The same, unfitted, in detached pieces of bronze or copper, without corresponding foundation of porcelain, slate or marble .....   | 2 50                 | 35           |
| 1535 | Hooks, collars and connections of bronze .....   | 1 50                 | 35           |
| 1536 | Insulators of glass. G.W. ....   | 0 06                 | 35           |
| 1537 | Of earthenware, faience or porcelain, of more than 3 centimetres in diameter, with or without bracket. G.W. ....   | 0 12                 | 35 or 40     |
| 1538 | The same, up to 3 centimetres inclusive. G.W. ....   | 0 25                 | 35 or 40     |
| 1539 | Wire or cables of copper, up to 5 millimetres in diameter, covered with cotton, gutta-percha or other material, except those covered with lead or silk or with any kind of flexible cords .... | 0 70                 | 35           |
| 1540 | The same, exceeding 5 millimetres in diameter .....  | 0 60                 | 35           |
| 1541 | The same, up to 5 millimetres in diameter, coated with lead .....  | 0 50                 | 35           |
| 1542 | The same, exceeding 5 millimetres .....  | 0 50                 | 35           |
| 1543 | The same, of any diameter, covered with silk .....   | 2 50                 | 40           |
| 1544 | Of lead, of any number .....   | 0 15                 | 35           |
| 1545 | Armoured, underground, with inner coating of lead and armour of iron or steel .....  | 0 25                 | 35           |
| 1546 | Of iron or steel, coated with cotton, gutta-percha or other material .....   | 0 30                 | 35           |
| 1547 | Flexible cords with one or more conducting wires, of coiled copper, of any diameter, covered with cotton, mahair, wool or other material, except those covered with silk .....                 | 1 50                 | 35           |
| 1548 | The same, covered with silk .....  | 2 50                 | 40           |
| 1549 | Amperes or voltmeters of any kind .....  | 2 00                 | 35           |
| 1550 | Or voltmeters of other kinds .....   | 5 00                 | 35           |
| 1551 | Telegraphic apparatus: Morse's .....   | 15 00                | 35           |
| 1552 | The same, without clock movement .....   | 9 00                 | 35           |
| 1553 | Wire presses or tubes of porcelain .....   | 0 12                 | 40           |
| 1554 | Lighting articles of all kinds: of crystal or glass with or without ornaments or parts of metal .....  | 1 50                 | 40 or 35     |
| 1555 | Of iron or zinc with ornaments of copper or bronze .....   | 0 80                 | 35           |
| 1556 | Of nickel, bronze, or yellow metal, whether or not nickelled or silvered and whether or not containing parts of glass .....  | 1 50                 | 35           |
| 1557 | The same, of iron or zinc, of all kinds .....  | 0 25                 | 35           |
| 1558 | Or candleholders of metal, of all kinds, for advice worship, with or without core of metal, with or without parts of glass, wood or other materials .....                                      | 1 20                 | 35           |
| 1559 | Terminals of copper, tinued or not, of all kinds .....   | 1 10                 | 35           |
| 1560 | Knobs of common wood for electric bells .....  | 0 40                 | 35           |
| 1561 | The same, pear shaped and of other kinds, including those of porcelain .....   | 0 80                 | 35 or 40     |
| 1562 | Electric bells of all kinds .....  | 0 50                 | 35           |
| 1563 | Carbons: for voltaic arc lamps, G.W. ....  | 0 20                 | 35           |
| 1564 | Retort for charging porous jars of batteries or for other purposes. G.W. ....  | 0 08                 | 35           |
| 1565 | Electrodes for furnaces .....  | 0 10                 | 35           |
| 1566 | Brushes of antifriction, for dynamo or electric motors .....   | 0 60                 | 35           |
| 1567 | Of graphite or coal, for dynamos or electric motors .....  | 0 20                 | 35           |
| 1568 | Cylinders for arc lamp resistance .....  | 0 15                 | 35           |
| 1569 | Insulating tapes: tarred .....   | 0 80                 | 35           |
| 1570 | Of rubber .....  | 1 60                 | 35           |
| 1571 | Switch boards of any kind .....  | 2 00                 | 35           |
| 1572 | Meters, apparatus or instruments for measuring electric current, including those for lighting plant .....  | 12 00                | 35           |
| 1573 | Weights of cast iron: coated with bronze .....   | 0 20                 | 35           |
| 1574 | The same, uncoated .....   | 0 10                 | 35           |
| 1575 | Call indicators for electric or telephone bells .....  | 0 50                 | 35           |
| 1576 | Ebonite in plates, tubes or rods .....   | 1 20                 | 35           |
| 1577 | Vulcanized fibre in plates, tubes or rods .....  | 1 20                 | 35           |
| 1578 | Portable galvanometers .....   | 8 00                 | 35           |
| 1579 | Lamps (complete or not): arc or regulator, with resistance, with corresponding fittings and gloves, up to 60 centimetres in height, not including the <i>perilla</i> in a bracket .....        | 12 00                | 35           |
| 1580 | The same, over 60 centimetres and up to 1 metre, not including the <i>perilla</i> and bracket .....  | 16 00                | 35           |
| 1581 | The same, over 1 metre, not including the <i>perilla</i> and bracket .....   | 20 00                | 35           |
| 1582 | Incandescent, of all kinds, including the <i>Nernst</i> lamps, G.W. ....   | 0 80                 | 35           |
| 1583 | Table, with foot of iron, zinc or lead, common, with or without burners or other corresponding parts, except tubings .....   | 3 80                 | 35           |
| 1584 | Suspending, of iron or bronze, and bracket lamps .....   | 6 00                 | 35           |
| 1585 | Suspending, of nickel or brass, nickelled or not, and bracket lamps with or without iron hobbler .....   | 1 20                 | 35           |
| 1586 | The same, with faience or glass .....  | 0 80                 | 35           |
| 1587 | Other, of all kinds. (According to the declared value) .....   | —                    | 35           |
| 1588 | Pocket electric lamps, of copper, bronze or nickel .....   | 6 00                 | 35           |
| 1589 | The same, of composition, tin plate, <i>papier maché</i> or cardboard .....  | 2 50                 | 35           |
| 1590 | Wicks for night lightings .....  | 0 60                 | 35           |
| 1591 | Burners: for <i>Nernst</i> lamps .....   | 0 55                 | 35           |
| 1592 | Wicks for lamps, heaters and tinner boxes, of all kinds .....  | 0 80                 | 35           |
| 1593 | Incandescent mantles, prepared for lighting .....  | 6 00                 | 35           |
| 1594 | Not completed .....  | 4 00                 | 35           |

| Nos. | Goods.  | Valuation.<br>Pesos. | Duties<br>%. |
|------|---|----------------------|--------------|
| 1595 | Metals or materials for batteries or accumulators, of all kinds .....   | 0 20                 | 35           |
| 1596 | Electric motors, small, for fans, complete or not .....   | 8 50                 | 35           |
| 1597 | Electric motors and dynamos, of all kinds. G.W. ....  | 0 30                 | 35           |
| 1598 | Wicks, candle, plaited or not .....   | 0 75                 | 35           |
| 1599 | Lamp shades: of tin plate, zinc, paper or cardboard, with or without frame .....  | 0 40                 | 35           |
| 1600 | Of pure or mixed silk, with or without ornaments, with their wire frames, inclusive of boxes .....                      | 5 00                 | 40           |
| 1601 | Of wool, wool and cotton, or cotton .....   | 2 00                 | 35           |
| 1602 | Smoke consumables and candles, of glass or faience .....  | 0 20                 | 35           |
| 1603 | Iron brackets for insulators .....  | 0 12                 | 35           |
| 1604 | Lamp stands, of glass or faience, covered with bronze .....   | 0 75                 | 35           |
| 1605 | Electric batteries of all kinds .....   | 0 25                 | 35           |
| 1606 | Bending pliers .....  | 1 00                 | 35           |
| 1607 | Porous cells: loaded for electric batteries. G.W. ....  | 0 12                 | 35           |
| 1608 | Not loaded. G.W. ....   | 0 20                 | 35           |
| 1609 | Carbon holders .....  | 1 00                 | 35           |
| 1610 | Resistances: for arc lamp .....   | 0 20                 | 35           |
| 1611 | For electric motors .....   | 0 30                 | 35           |
| 1612 | Incandescent mantle holders: of iron .....  | 0 10                 | 35           |
| 1613 | Of magnesia .....   | 1 50                 | 35           |
| 1614 | Chandeliers of porcelain, for small incandescent lamps with glass .....   | 0 35                 | 40           |
| 1615 | Telephones and telephones: for use inside a house, without coil, complete or not .....                                  | 2 00                 | 35           |
| 1616 | With coil, complete or not .....  | 3 00                 | 35           |
| 1617 | With magneto, complete or not .....   | 7 00                 | 35           |
| 1618 | Pipes: flexible, of bitumen or rubber, for electric use .....   | 0 35                 | 35           |
| 1619 | Bergmann's insulating pipes, with accessories such as elbows, sleeves, slant boxes, etc., without copper envelope ..... | 0 30                 | 35           |
| 1620 | The same, with copper envelope .....  | 0 40                 | 35           |
| 1621 | Insulating or pipes of hammered or cast iron, with or without accessories, varnished or not .....                       | 0 12                 | 35           |
| 1622 | Of mica, of all kinds .....   | 2 00                 | 35           |
| 1623 | Cells: of glass for batteries and accumulators, of all shapes and sizes .....   | 0 07                 | 35           |
| 1624 | The same, of earthenware, glazed or not .....   | 0 10                 | 35           |
| 1625 | The same, of <i>papier maché</i> or other materials .....   | 0 25                 | 35           |
| 1626 | Ventilators of all kinds, complete or not .....   | 2 50                 | 35           |

## XIII.—ARMS.

Note.—All the valuations under this heading are increased by 60% as from 1st October, 1919.

Note.—I. If the articles enumerated in this Section are marked in boxes, bags, rolls or parcels, they shall be dutiable by gross weight; if not so marked otherwise, they shall be weighed together with the paper, wrappers, cardboard or wooden boxes and reels, with the sole exception of outside cases, unless the mode of weighing them should be specially provided.

2. Incomplete arms are liable as if complete.

## Arms and Accessories in general (except fencer's).

|      |  |       |          |
|------|--|-------|----------|
| 1627 | Bullets, buck and other shot .....   | 0 10  | 20       |
| 1628 | Ramrods of wood or iron: of a single piece .....                                     | 1 50  | 35       |
| 1629 | Of several pieces .....  | 3 00  | 35       |
| 1630 | Gauche pouches .....   | 6 00  | 35       |
| 1631 | Sword chains .....   | 1 20  | 35       |
| 1632 | Cases for arms: of oilcloth, without accessories, for guns .....                     | 1 50  | 35       |
| 1633 | Of leather or wood .....   | 5 50  | 35 or 35 |
| 1634 | Of all kinds, for revolvers and pistols .....  | 2 50  | 35       |
| 1635 | The same, for swords of all kinds and sabres .....                                   | —     | 35       |
| 1636 | Cap or cartridge cases .....   | 4 00  | 35       |
| 1637 | Loaded .....   | 1 20  | 35       |
| 1638 | Guns, rifles and muskets, of all kinds and systems .....                             | 12 00 | 55       |
| 1639 | Parlor or Flaubert, 6 to 9 millimetres bore, and spring or compressed air guns ..... | 4 00  | 55       |
| 1640 | The same, repeating .....  | 8 00  | 55       |
| 1641 | Cartridge belts: of canvas, of all kinds .....                                       | 3 50  | 55       |
| 1642 | Of leather, of all kinds .....   | 6 50  | 55       |
| 1643 | Wire brushes, for cleaning gun barrels .....   | 2 00  | 55       |
| 1644 | Epaulettes: for superior officers ( <i>de canchones</i> ) .....                      | 14 00 | 55       |
| 1645 | With fringes, for other officers .....   | 7 00  | 55       |
| 1646 | Nipples for firearms .....   | 0 50  | 55       |
| 1647 | Dynamite of all kinds .....  | 0 50  | 55       |
| 1648 | Sword knuts of all kinds .....   | 2 00  | 55       |
| 1649 | Sporting guns: cap, single barrelled .....   | 1 50  | 25       |
| 1650 | The same, double barrelled .....   | 8 00  | 55       |
| 1651 | Central firing, single barrelled .....   | 8 00  | 55       |
| 1652 | The same, up to current quality, double barrelled .....                              | 12 00 | 55       |
| 1653 | The same, fine .....   | 50 00 | 55       |
| 1654 | Sabres and swords of all kinds .....   | 7 00  | 35       |
| 1655 | Primers: for guns, including the weight of boxes .....                               | 1 60  | 25       |
| 1656 | Other kinds, including the weight of boxes .....                                     | 2 00  | 35       |
| 1657 | For dynamite .....   | 1 80  | 35       |
| 1658 | Cases or holsters of leather, with or without belt, for revolvers .....              | 10 00 | 55       |
| 1659 | Pocket, of oilcloth or leather, for revolvers .....                                  | 3 00  | 35 or 55 |
| 1660 | Of leather, for sporting guns .....  | 20 00 | 55       |
| 1661 | Of cardboard, covered with leather or sized cloth, for sporting guns .....           | 10 00 | 35       |
| 1662 | Blades: for swords and sabres .....  | 2 00  | 35       |
| 1663 | For penknives, hunting knives and walking sticks .....                               | 0 02  | 35       |



| Nos. | Goods.  | Valuation. |           | Nos. | Goods.  | Valuation. |           |
|------|---|------------|-----------|------|---|------------|-----------|
|      |   | Pesos.     | Duties %. |      |   | Pesos.     | Duties %. |
| 1664 | Machetes or short salres, with handle of common metals.....each   | 1 50       | 35        | 11   | Faience in relief shall be subject to an increase of 20 % on the valuations assessed upon plain faience                         |            |           |
| 1665 | Machines for closing cartridges: of wood or iron, with or without accessories.....each  | 0 40       | 35        | 12   | Porcelain solely furnished with coloured fillets, except gilt fillets, shall be valued with an increase of 30 %                 |            |           |
| 1666 | Of bronze or other kinds.....each   | 0 80       | 35        | 13   | Serres china shall be dutiable according to the declared value  |            |           |
| 1667 | Measures for gunpowder or shot, for filling cartridges.....doz.   | 1 50       | 35        | 14   | Porcelain, painted or decorated shall be valued with an increase of 50 % on the valuations fixed for plain white porcelain      |            |           |
| 1668 | Shot pouches, of chamois leather, sheep skin, or of other leather.....doz.  | 6 00       | 55        | 15   | Porcelain, painted or decorated with gold, shall be liable to a surtax of 100 % on the valuations assessed upon white porcelain |            |           |
| 1669 | Detached or extra parts for arms.....kilo.  | 10 00      | 55        | 16   | Porcelain in relief shall be liable to a surtax of 20 % on the respective kinds   |            |           |
| 1670 | Pistols: cap, single or double barrelled.....each   | 1 00       | 55        | 17   | Articles dutiable by weight shall not be liable to any surtax on the valuations of the respective qualities                     |            |           |
| 1671 | Lefauchaux's or Remington's, single or double barrelled, central firing, with stock of ivory or mother-of-pearl.....each                                | 6 00       | 55        |      |   |            |           |
| 1672 | The same, with stock of other materials.....doz.  | 3 50       | 55        |      |   |            |           |
| 1673 | Parlor.....doz.   | 3 00       | 55        |      |   |            |           |
| 1674 | Repeating.....kilo.   | 12 00      | 55        |      |   |            |           |
| 1675 | Gunpowder: black of all kinds.....kilo.   | 0 50       | 20        |      |   |            |           |
| 1676 | Rose or cellulose powder.....doz.   | 1 50       | 35        |      |   |            |           |
| 1677 | Special for blasting.....doz.   | 0 20       | Free      |      |   |            |           |
| 1678 | Powder pouches: of zinc, bronze or other metal.....doz.   | 3 50       | 35        |      |   |            |           |
| 1679 | Of hora.....doz.  | 5 50       | 35        |      |   |            |           |
| 1680 | Of leather or other kinds.....doz.  | 10 00      | 55 or 35  |      |   |            |           |
| 1681 | Poianis, hunting knives or daggers (other than those with handle of ivory, mother-of-ivory or tortoise shell), with or without sheath, common.....kilo. | 1 50       | 35        |      |   |            |           |
| 1682 | The same, current quality and fine.....doz.   | 2 50       | 35        |      |   |            |           |
| 1683 | With handle of ivory, mother-of-pearl, or tortoise shell.....kilo.  | 8 00       | 35        |      |   |            |           |
| 1684 | Revolvers: common.....each  | 2 00       | 55        |      |   |            |           |
| 1685 | Current quality, with or without ejector, including variation fine revolvers.....each   | 5 00       | 55        |      |   |            |           |
| 1686 | The same, fine.....doz.   | 10 00      | 55        |      |   |            |           |
| 1687 | Swords common, for the military.....doz.  | 1 50       | 35        |      |   |            |           |
| 1688 | Wad extractors for sporting or war guns.....doz.  | 0 60       | 35        |      |   |            |           |
| 1689 | Wads for sporting guns.....kilo.  | 0 30       | 35        |      |   |            |           |
| 1690 | Sword belts: of leather or patent leather.....each  | 1 00       | 55        |      |   |            |           |
| 1691 | Of silk, with or without thread of gold or silver, or silvered.....each   | 7 00       | 40        |      |   |            |           |
| 1692 | Of gold or silver threads.....doz.  | 20 00      | 5         |      |   |            |           |
| 1693 | Blunderbusses of all kinds, cap or breech loading.....each  | 5 00       | 55        |      |   |            |           |
| 1694 | Sword scabbards.....each  | 1 00       | 35        |      |   |            |           |
|      | <i>Arms and Accessories for Fencing.</i>  |            |           |      |   |            |           |
| 1695 | Masks of wire.....doz.  | 9 00       | 35        |      |   |            |           |
| 1696 | Handles: for foils.....doz.   | 7 50       | 35        |      |   |            |           |
| 1697 | For swords, daggers and rapiers.....doz.  | 12 00      | 35        |      |   |            |           |
| 1698 | Foils of all kinds.....pair   | 2 00       | 35        |      |   |            |           |
| 1699 | Gamnetts of all kinds, including sport gloves.....each  | 0 15       | 35        |      |   |            |           |
| 1700 | Blades: for foils.....doz.  | 0 50       | 35        |      |   |            |           |
| 1701 | For swords and rapiers.....doz.   | 1 50       | 35        |      |   |            |           |
| 1702 | Pairs of all kinds.....doz.   | 3 00       | 35        |      |   |            |           |
| 1703 | Swords of wood.....doz.   | 15 00      | 35        |      |   |            |           |
| 1704 | Of iron or steel.....kilo.  | 2 00       | 35        |      |   |            |           |
|      | <i>Hunting and Shooting Accessories.</i>  |            |           |      |   |            |           |
| 1705 | Wine skins.....kilo.  | 0 50       | 35        |      |   |            |           |
| 1706 | Dog chains of iron or steel.....doz.  | 6 00       | 35        |      |   |            |           |
| 1707 | Wine flasks of all kinds.....doz.   | 2 50       | 35        |      |   |            |           |
| 1708 | Collars, dog.....doz.   | 0 50       | 35        |      |   |            |           |
| 1709 | Gunstoks: of wood, unworked.....each  | 1 00       | 35        |      |   |            |           |
| 1710 | The same, worked.....doz.   | 18 00      | 35        |      |   |            |           |
| 1711 | Game bags.....kilo.   | 0 50       | 35        |      |   |            |           |
| 1712 | Whistles: of spelter, lead or tin.....kilo.   | 1 50       | 35        |      |   |            |           |
| 1713 | Other of all kinds.....doz.   |            |           |      |   |            |           |

## XIV.—CERAMIC AND CRYSTAL WARE.

*Note.*—All the valuations under this heading are increased by 60% as from 1st October, 1919.

*Notes.*—1. Articles of this section dutiable by weight shall be weighed together with the boxes, cases, straw, parcels, fastenings, paper and other packing, except articles for which the mode of weighing them should be specially provided.

2. If goods dutiable by gross weight are imported in the same package as others to be weighed in a different manner and if, on that account, they have been declared on with their immediate wrappers, double the valuation shall be assessed thereon.

3. Glazed earthenware or pottery shall be appraised as faience ware according to the respective numbers.

4. When a few of the articles classed in this Section, except liquor cases, are imported in sets, each piece shall be dutiable separately according to the tariff number applicable thereto.

5. Cast hollow glass, coloured, decorated or combined with common metals, shall be assessed with an increase of 40 %.

6. Hollow glass, cut, engraved, decorated or combined with common metals shall be valued with an increase of 80 % on the valuations provided for cast glass, except lamp globes.

7. Hollow glass, cut, coloured, engraved, decorated or combined with common metals shall be valued with an increase of 120 % on cast glass.

8. Cut crystal, engraved, decorated or combined with common metals, shall be valued with an increase of 60 % on the valuations assessed upon plain crystal.

9. Painted or decorated faience of single colour shall be valued with an increase of 30 % on the valuation provided for plain white faience, and that of more than one colour with a surtax of 50 %.

10. Faience plain, painted or decorated with gold shall be liable to a surtax of 70 % on the respective valuations fixed for plain white faience.

## Common Cast Glass and Crystal.

|      |   |       |          |
|------|---|-------|----------|
| 1714 | Cruet stands with wooden frame: of cast glass.....doz.  | 3 00  | 35       |
| 1715 | Of plain crystal.....doz.   | 10 00 | 40       |
| 1716 | Cruet stands with mounting of common metals of all kinds, even silvered: of cast glass.....doz.   | 5 00  | 35       |
| 1717 | Of plain crystal.....doz.   | 15 00 | 40       |
| 1718 | Insulators, piano.....100   | 7 00  | 35       |
| 1719 | Candle rings: of cast glass.....kilo.   | 1 50  | 35 or 40 |
| 1720 | Of cut glass or crystal.....doz.  | 1 50  | 35       |
| 1721 | Wooden frames for cruet stands.....doz.   | 1 50  | 35       |
| 1722 | Knife rests, but or ice plates, separate egg cups, vases, toothpick holders, small dishes for sweets, cucumber and similar dishes, etc.: of cast glass.....doz.   | 0 60  | 35       |
| 1723 | Of plain crystal.....doz.   | 2 50  | 40       |
|      | Sugar basins, recusers of all sizes, cup-lickets, complete cocktail glasses, butter dishes, rice powder boxes with or without metal stand, spittoons, sauce boats and toilet flasks of a capacity of from 200 to 800 grammes: |       |          |
| 1724 | Of cast glass.....doz.  | 2 00  | 35       |
| 1725 | Of plain crystal.....doz.   | 7 00  | 40       |
| 1726 | Bonbon boxes: of cast glass.....doz.  | 1 00  | 35       |
| 1727 | Of plain crystal.....doz.   | 7 00  | 40       |
|      | Bottles, cruetes, cream jugs, finger glasses, milk jugs and crocks to hold up to 2 litre, multi-lit pots, flat can-lickets and toilet flasks of a capacity up to 200 grammes:   |       |          |
| 1728 | Of cast glass.....doz.  | 1 00  | 35       |
| 1729 | Of plain crystal.....doz.   | 3 00  | 40       |
|      | Juan dishes, sweet dishes, salad bowls, fruit dishes without division, dishes of all kinds, crocks, plates, cheese dishes having up to 35 centimetres and toilet flasks of a capacity exceeding 500 grammes:                  |       |          |
| 1730 | Of cast glass.....doz.  | 3 50  | 35       |
| 1731 | Of plain crystal.....doz.   | 10 00 | 40       |
|      | Cups ("copite"), salt cellars, glasses, lemon squeezers, pen wipers and needle cases:   |       |          |
| 1732 | Of cast glass.....doz.  | 0 40  | 35       |
| 1733 | Of plain crystal.....doz.   | 1 50  | 40       |
| 1734 | Filters: complete or incomplete, of glass, faience or earthenware, common. G.W.....kilo.  | 0 10  | 35       |
| 1735 | Special, Pasteur's, and other similar systems. (According to the declared value).....doz.   | —     | 35       |
| 1736 | Glass globes, for garden ornament. G.W.....kilo.  | 0 12  | 35       |
|      | Soap, brush and sponge boxes:   |       |          |
| 1737 | Of cast glass.....doz.  | 2 00  | 35       |
| 1738 | Of plain crystal.....doz.   | 7 00  | 40       |
| 1739 | Crocks of cast glass, with lid of common metal.....doz.   | 4 00  | 35       |
| 1740 | The same, of plain crystal.....doz.   | 12 00 | 40       |
| 1741 | Liquor sets consisting of one decanter and six small glasses, with or without tray of cast glass.....doz.   | 4 00  | 35       |
| 1742 | The same, with parts of common metals, very common.....doz.   | 5 00  | 35       |
| 1743 | Composed of two decanters and twelve small glasses, with tray of cast glass.....doz.  | 8 00  | 35       |
| 1744 | Other kinds. (According to the declared value).....doz.   | 3 00  | 35       |
| 1745 | Ewers and basins: of glass.....doz.   | 10 00 | 40       |
| 1746 | The same, of crystal.....doz.   | 10 00 | 40       |
| 1747 | Punch bowls with tray and up to 12 glasses: Of cast glass.....each  | 1 00  | 35       |
| 1748 | Of plain crystal.....each   | 6 00  | 40       |
|      | Cheese dishes, over 35 centimetres:   |       |          |
| 1749 | Of cast glass.....doz.  | 8 00  | 35       |
| 1750 | Of plain crystal.....doz.   | 25 00 | 40       |
| 1751 | Cocktail mugs: of glass.....doz.  | 0 60  | 35       |
| 1752 | Of crystal.....doz.   | 3 00  | 40       |
| 1753 | Sheet glass: up to 2 millimetres in thickness, common, in cases of from 8 to 950 sq. metres above.....case  | 3 00  | 35       |
| 1754 | The same, over 2 millimetres in thickness, as above.....case  | 5 00  | 35       |
| 1755 | Coloured, up to 2 millimetres in thickness, in cases of from 8 to 950 sq. metres.....case   | 8 50  | 35       |
| 1756 | The same, over 2 millimetres in thickness.....case  | 6 50  | 35       |
| 1757 | Opaque and white muslin glass, up to 2 millimetres in thickness, in cases of from 8 to 950 sq. metres.....case  | 4 00  | 35       |
| 1758 | The same, over 2 millimetres in thickness.....case  | 6 00  | 35       |
| 1759 | White or coloured, fancy, stamped, of any thickness.....sq. metre   | 1 20  | 35       |
| 1760 | Common, silvered, up to 2 millimetres in thickness.....sq. metre  | 1 60  | 35       |
| 1761 | Fine or crystal, not silvered, not exceeding 87 centimetres in length by 61 centimetres in width or equivalent surface.....sq. metre  | 2 80  | 40       |

| XIV.—CHAMIC AND CRYSTAL WARE—c.n. |  |            |          | Goods.                |  |            |            |
|-----------------------------------|--|------------|----------|-----------------------|--|------------|------------|
| Nos.                              |  | Valuation. | Duties   | Nos.                  |  | Valuation. | Duties     |
|                                   |  | Pesos.     | %        |                       |  | Pesos.     | %          |
| Golds.                            |  |            |          |                       |  |            |            |
| 1762                              | The same, silvered.....sq. metre   | 3 60       | 40       | 1826                  | Of white porcelain.....doz. pairs  | 8 00       | 40         |
| 1763                              | The same, bevelled....." "   | 4 50       | 40       | 1827                  | Frying pans: of fireproof falience.....doz.  | 0 40       | 35         |
| 1764                              | The same, silvered and bevelled....." "  | 6 00       | 40       | 1828                  | Of white porcelain.....doz.  | 0 80       | 40         |
| 1765                              | Fine or crystal, of any other measurement, not silvered.....sq. metre  | 4 00       | 40       | 1829                  | Water vessels: of plain white falience, for wash-stands.....doz.   | 0 10       | 35         |
| 1766                              | The same, silvered....." "   | 5 00       | 40       | 1830                  | The same, of white porcelain.....doz.  | 0 80       | 40         |
| 1767                              | The same, bevelled....." "   | 6 00       | 40       | <i>Miscellaneous.</i> |  |            |            |
| 1768                              | The same, silvered and bevelled....." "  | 6 50       | 40       | 1831                  | Ornaments and statuettes: of plaster, for bazars. G.W.....kilo.  | 0 15       | 35         |
| 1769                              | Plated or plin, for skylights. G.W.....kilo.   | 0 04       | 40       | 1832                  | Of glass, terra cotta and falience. G.W....." "  | 0 25       | 35         |
| 1770                              | Plain, for pavement. G.W.....kilo.   | 0 05       | 40       | 1833                  | Of porcelain. G.W....." "  | 0 40       | 40         |
| 1771                              | Checked or stamped for skylights and pavements. G.W.....kilo.  | 0 10       | 40       | 1834                  | Very common articles of clay. G.W....." "  | 0 03       | 35         |
| 1772                              | Broken, of all kinds. G.W....." "  | 0 01       | 40       | 1835                  | Tiles: paving, from Havre or Marseilles.....1,000  | 20 00      | 35         |
| <i>Falience and Porcelain.</i>    |  |            |          | 1836                  | Roofing and paving, square, having from 13 to 14 centimetres side, of same quality and colour as above.....1,000   | 13 00      | 35         |
| 1773                              | Fancy articles: of falience, earthenware, porcelain, bisent or majolica, combined with common metals. G.W.....kilo.  | 0 40       | 35 or 40 | 1837                  | Other unenumerated kinds, plain, square, for paving, side exceeding 15 centimetres.....1,000   | 30 00      | 35         |
| 1774                              | The same, combined with gilt or silvered metals. G.W.....kilo.   | 0 60       | 35 or 40 | 1838                  | Furnaces, having 30 centimetres, by 4 or 5 centimetres in thickness.....1,000  | 100 00     | 35         |
|                                   | Sugar basins, common coffee pots, flat dishes without cover, having up to 40 centimetres, butter dishes, tea pots, sauce boats, &c.:.....doz.  | 2 00       | 35       | 1839                  | Enamelled (ceramic), plain, painted or not. G.W. kilo.   | 0 05       | 35         |
| 1775                              | Of plain white falience.....doz.   | 3 00       | 40       | 1840                  | The same, with reliefs. G.W.....kilo.  | 0 07       | 35         |
| 1776                              | Of white porcelain.....doz.  | 2 50       | 35       | 1841                  | The same, exceeding 25 millimetres in thickness, including <i>godols</i> or coracles in 19 centimetres, of larger sizes. G.W.....kilo.   | 0 04       | 35         |
| 1777                              | Trays: of plain white falience.....doz.  | 3 00       | 40       | 1842                  | Portmosaics and mosaics of any shape, for paving yards, landings, etc., having 14 millimetres in thickness. G.W.....kilo.  | 0 08       | 35         |
| 1778                              | The same, with border of wood or of common metal.....doz.  | 3 00       | 40       | 1843                  | The same, exceeding 14 millimetres in thickness. G.W.....kilo.   | 0 08       | 35         |
| 1779                              | Of white porcelain.....doz.  | 3 00       | 40       | 1844                  | For round pavements or tables. G.W.....kilo.   | 0 03       | 35         |
| 1780                              | The same, with border of wood or of common metal.....doz.  | 6 00       | 40       | 1845                  | Baths of falience or glazed clay.....each  | 70 00      | 35         |
| 1781                              | Bidets with stand, of falience, white.....each   | 5 00       | 35       | 1846                  | With accessories. ( <i>Surplus</i> of 20%)....." "   | —          | —          |
| 1782                              | The same, painted....." "  | —          | —        | 1847                  | Marbles: of all kinds, of glass. G.W.....kilo.   | 0 15       | 35         |
| 1783                              | With accessories. ( <i>Surplus</i> of 20%)....." "   | —          | —        | 1848                  | The same, of stone or porcelain. G.W....." "   | 0 10       | 35 or 40   |
| 1784                              | Saucerons: of falience.....doz.  | 3 00       | 35       | 1849                  | Globes: of all kinds and tulips of glass or crystal, having up to 19 centimetres.....doz.  | 2 00       | 35 or 40   |
| 1785                              | Of porcelain.....doz.  | 6 00       | 40       | 1850                  | The same, having over 19 and up to 25 centimetres in diameter.....doz.   | 4 00       | 35 or 40   |
|                                   | Coffee pots for bairs-marie, soup tureens:.....doz.  | 3 00       | 35       | 1851                  | The same, having over 23 and up to 30 centimetres in diameter.....doz.   | 15 00      | 35 or 40   |
| 1786                              | Of plain white falience.....doz.   | 8 50       | 40       | 1852                  | The same, having over 30 centimetres in diameter.....doz.  | 25 00      | 35 or 40   |
| 1787                              | Of white porcelain.....doz.  | 3 00       | 40       | 1853                  | Of ground or translucent glass, having from 30 to 40 centimetres.....doz.  | 25 00      | 35         |
|                                   | Candlesticks for single light, of brass boxes, cream jugs, sponge boxes, soap boxes, milk jugs or crocks of a capacity not exceeding 1½ litres, mustard pots, rice powder boxes and flat candlesticks: the latter by doz. pairs: | 1 50       | 35       | 1854                  | As above, exceeding 40 centimetres.....doz.  | 40 00      | 35         |
| 1788                              | Of plain white falience.....doz.   | 3 00       | 40       | 1855                  | Of cut glass or crystal, having from 30 to 40 centimetres.....doz.   | 35 00      | 35 or 40   |
| 1789                              | Of white porcelain.....doz.  | 3 00       | 40       | 1856                  | The same, exceeding 40 centimetres.....doz.  | 55 00      | 35 or 40   |
|                                   | Jan dishes, sweet dishes, cream cups, dessert plates having up to 20 centimetres, creamer dishes, broth bowls: having up to 15 centimetres:  | 2 50       | 35       | 1857                  | Of glass or crystal of any colour or size, for lanterns and <i>st. helips</i> .....doz.  | 2 00       | 35 or 40   |
| 1790                              | Of plain white falience.....doz.   | 4 00       | 40       | 1858                  | Half globes (ceiling light glasses). ( <i>Half the valuation fixed for globes according to their respective sizes.</i> )....." "   | —          | 35 or 40   |
| 1791                              | Of white porcelain.....doz.  | 4 00       | 40       | 1859                  | Bottles: for seltzer water (with ball) of glass, of all sizes.....doz.   | 0 50       | 35         |
|                                   | Butter or ice plates, plain egg cups, dessert plates having up to 20 centimetres, creamer dishes, broth bowls: having up to 15 centimetres:  | 0 25       | 35       | 1860                  | Other, exceeding half litre in capacity, including glass or stoneware bottles, common.....doz.   | 0 40       | Free       |
| 1792                              | Of plain white falience.....doz.   | 0 60       | 40       | 1861                  | The same, of a capacity of from quarter of a litre inclusive up to half a litre inclusive.....doz.   | 0 25       | 35 or Free |
| 1793                              | Of white porcelain.....doz.  | 0 60       | 40       | 1862                  | The same, fancy. ( <i>According to the declared value.</i> )....." "   | —          | 35         |
| 1794                              | Pans of falience, for photographers....." "  | 2 00       | 35       | 1863                  | Of glass, colourless, so called white, and bottles with spring stopper of porcelain or falience, with metal fixtures. ( <i>Surplus</i> of 25% on the foregoing valuations, according to kind.)....." " | —          | 35         |
| 1795                              | Flasks of falience, for substans....." "   | 3 50       | 35       | 1864                  | <i>Alcancras</i> for water, plain or figured, with or without tray.....doz.  | 3 60       | 35         |
| 1796                              | The same, of porcelain....." "   | 3 00       | 40       | 1865                  | Pipes of clay, up to 20 centimetres in diameter.....each   | 0 20       | 35         |
|                                   | Fruit dishes, openworked, dishes with cover, ewers and basins for washstands, milk jugs or crocks of a capacity exceeding 1½ litres, dishes for dinner carriers:   | 3 00       | 35       | 1866                  | The same, of larger diameter....." "   | 0 35       | 35         |
| 1797                              | Of plain white falience.....doz.   | 6 00       | 40       | 1867                  | Crucibles of clay, for foundries. G.W.....kilo.  | 0 08       | 35         |
| 1798                              | Of white porcelain.....doz.  | 6 00       | 40       | 1868                  | Dernilions: of 1 to 6 litres in capacity.....doz.  | 1 50       | Free       |
| 1799                              | Egg cups, with mounting: of plain white falience.....doz.  | 2 00       | 35       | 1869                  | Exceeding 6 and up to 10 litres....." "  | 3 00       | "          |
| 1800                              | Of white porcelain.....doz.  | 6 00       | 40       | 1870                  | Exceeding 10 litres....." "  | 4 00       | "          |
| 1801                              | Water-closet apparatus: composed of two pieces, of earthenware, common.....each  | 2 50       | 35       | 1871                  | Mirrors: common with frame not exceeding 14 centimetres in its largest size, including pocket mirrors.....doz.   | 0 20       | 35         |
| 1802                              | White or yellow, with foot of falience....." "   | 4 00       | 35       | 1872                  | The same, exceeding 14 and up to 20 centimetres.....doz.   | 0 60       | 35         |
| 1803                              | The same, painted....." "  | 4 00       | 35       | 1873                  | " " 20 and up to 30 " " " "  | 1 00       | 35         |
|                                   | Crocks with lid of common metal:   | 0 10       | 35       | 1874                  | " " 30 and up to 40 " " " "  | 2 00       | 35         |
| 1804                              | Of plain white falience.....doz.   | 3 00       | 35       | 1875                  | " " 40 and up to 50 " " " "  | 3 00       | 35         |
| 1805                              | Of white porcelain.....doz.  | 6 00       | 40       | 1876                  | " " 50 and up to 75 " " " "  | 6 00       | 35         |
|                                   | Jars, toothpick holders, pen wipers, table plates, coffee, tea or breakfast-cups, with or without saucers, and broth bowls over 15 centimetres:  | 0 40       | 35       | 1877                  | Current quality and kind. ( <i>Surplus</i> of 25% on the valuations fixed for glass in sheets of Nov. 1760 to 1768.)....." "   | —          | 35         |
| 1806                              | Of plain white falience.....doz.   | 0 80       | 40       | 1878                  | Flower vases: of glass. G.W.....kilo.  | 0 20       | 35         |
| 1807                              | Of white porcelain.....doz.  | 0 80       | 40       | 1879                  | Of crystal. G.W.....kilo.  | 0 70       | 40         |
| 1808                              | Of terra cotta, plain, of one colour. G.W. kilo.   | 0 10       | 35       | 1880                  | Flowers of falience or porcelain, of all kinds....." "   | 1 50       | 35 or 40   |
| 1809                              | Of terra cotta, with ornaments, or of more than one colour. G.W.....kilo.  | 0 20       | 35       | 1881                  | Bricks: dressed.....100  | 2 00       | 15         |
| 1810                              | Of falience, plain and of one colour. G.W.....kilo.  | 0 20       | 35       | 1882                  | hollow, of all kinds.....doz.  | 1 30       | 35         |
| 1811                              | Of falience, with ornaments, or of more than one colour. G.W.....kilo.   | 0 30       | 35       | 1883                  | Lamps (complete or not): of glass, for the table, common, with or without burner or other corresponding parts, except the globe or shade.....doz.  | 3 80       | 35         |
| 1812                              | Of porcelain, plain and of one colour. G.W.....kilo.   | 0 30       | 40       | 1884                  | Of glass, for the table, with stand in the shape of flower vases, except the globe.....doz.  | 6 60       | 35         |
| 1813                              | Of porcelain, with ornaments, or of more than one colour. G.W.....kilo.  | 0 60       | 40       | 1885                  | Of glass, hand, and night lamps....." "  | 1 00       | 35         |
| 1814                              | <i>Mates</i> (mate sets): with or without stand, of plain white falience.....doz.  | 0 40       | 35       | 1886                  | Kitchen, of all kinds....." "  | 1 40       | 35         |
| 1815                              | The same, of white porcelain.....doz.  | 0 80       | 40       | 1887                  | Washstands, with foot of falience or of metal: white.....each  | 25 00      | 35         |
| 1816                              | Basins: of white or painted falience, for flushing washstands with discharge pipe.....each   | 5 00       | 35       | 1888                  | The same painted....." "   | 35 00      | 35         |
| 1817                              | The same, with valve....." "   | 4 00       | 35       | 1889                  | Lamp shades: of white glass. G.W.....kilo.   | 0 15       | 35 or 40   |
| 1818                              | The same, painted, for hair dressers, and for shaving.....each   | 0 50       | 35       | 1890                  | Lamp shades: of white glass. G.W.....kilo.   | 0 15       | 35         |
| 1819                              | The same, white, and bidet pans....." "  | 0 10       | 35       | 1891                  | Of colored glass. G.W.....kilo.  | 0 75       | 35         |
| 1820                              | With cock or accessories. ( <i>Surplus</i> of 20%)....." "   | —          | 35       | 1892                  | Lamp feet, of glass or falience.....doz.   | 2 00       | 35         |
| 1821                              | Dinner carriers, with or without basket: of plain white falience.....each  | 2 00       | 35       |                       |  |            |            |
| 1822                              | Of white porcelain.....doz.  | 4 00       | 40       |                       |  |            |            |
| 1823                              | Sputtums, without foot: of plain white falience.....doz. pairs   | 3 00       | 35       |                       |  |            |            |
| 1824                              | Of white porcelain.....doz.  | 6 00       | 40       |                       |  |            |            |
| 1825                              | With foot: of plain white falience.....doz.  | 4 00       | 35       |                       |  |            |            |

## PARAGUAY.

TARIFF.]

| No.   | Goods.  | Valuation.<br>Pesos. | Duties<br>%. | Nos. | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
|---|---|----------------------|--------------|------|--|----------------------|--------------|
|   |   |                      |              |      |  |                      |              |
| 93  | Sinks of clay, glazed or not.....each   | 0 90                 | 35           | 1919 | Medicinal, compound of all kinds.....kilo.   | 0 80                 | 40           |
| 94  | Whistles ( <i>pitos</i> ) of plaster or clay, G.W.....kilo.   | 0 10                 | 35           | 1920 | Mineral, such as valvolina, cylindrina and like, of all kinds, G.W.....kilo.                           | 0 10                 | 40           |
| 95  | Of terra cotta or porcelain.....doz.  | 2 00                 | 35           | 1921 | Animal and mineral, in flasks....."  | 0 15                 | 40           |
| 96  | Cans of cast glass.....doz.   | 6 00                 | 49           | 1922 | Animal, unenumerated....."   | 0 40                 | 35           |
| 97  | Of plain crystal.....kilo.  | 0 45                 | 35           | 1923 | Acetone of all kinds, N.W....."  | 0 15                 | 35           |
| 98  | Electric lamp holders: of faience.....kilo.   | 1 25                 | 35           | 1924 | Acids: anhydrous, in a gaseous state, G.W....."  | 0 30                 | 35           |
| 99  | Of faience and bronze....."   | 0 20                 | 35           | 1925 | The same, in a liquid state, G.W....."   | 0 25                 | 35           |
| 100   | Lamp founts, of glass common, G.W....."   | 0 20                 | 35           | 1926 | Acetic, G.W....."  | 0 25                 | 35           |
| 101   | Reflectors of glass, G.W....."  | 2 00                 | 35           | 1927 | Cacodylic and its unenumerated salts, N.W....."  | 8 00                 | 35           |
| 102   | Pots of faience or crystal.....100  | 0 20                 | 35           | 1928 | Citric and tartaric....."  | 0 65                 | 35           |
| 103   | Roofing tiles called " <i>de canela</i> " and French tiles.....1,000  | 40 00                | 35           | 1929 | Tannic, picric and their compounds, also unenumerated compounds of citric and tartaric acids.....kilo. | 0 65                 | 35           |
| 104   | Jars of vitrified clay.....each   | 0 80                 | 35           | 1930 | Malic, succinic and lactic and unenumerated compounds thereof, N.W.....kilo.                           | 2 50                 | 35           |
| 105   | Lamp chimneys, of glass, common, G.W.....kilo.  | 0 10                 | 35           | 1931 | Lactic and sulphuric for industrial purposes, and impure phosphoric.....kilo.                          | 0 15                 | 35           |
| 106   | The same of glass or crystal, current quality and fine, G.W....."   | 0 20                 | 35 or 40     | 1932 | Boric and its unenumerated salts.....kilo.   | 0 50                 | 35           |
| 107   | Tubes of glass or crystal for manufactured articles, and lamp chimneys for incandescent lighting, G.W.....kilo.   | 0 30                 | 35 or 40     | 1933 | Hydrochloric, carbonic and sulphuric, all impure.....kilo.   | 0 10                 | 35           |
| 108   | Of glass or crystal, for machines, G.W....."  | 0 20                 | 35 or 40     | 1934 | Hydrochloric, pure, for industrial purposes (in carboys).....kilo.                                     | 0 20                 | 35           |
| 109   | Vaporizers: of cast glass, with or without mouth-piece ( <i>bogulla</i> ).....doz.  | 2 50                 | 35           | 1935 | The same, including pure nitric acid, hydrofluoric acid and their unenumerated salts, N.W.....kilo.    | 0 50                 | 35           |
| 110   | The same of cut or decorated glass....."  | 3 50                 | 35           | 1936 | Nitric, impure.....kilo.   | 0 12                 | 35           |
| XV.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &C.  |   |                      |              |      |  |                      |              |
| Note.—All the valuations under this heading are increased by 60% as from 1st October, 1919.   |   |                      |              |      |  |                      |              |
| Notes.—1.—In all declarations, the unit, weight or measurement of the contents of each package must be stated.  |   |                      |              |      |  |                      |              |
| 2.—All the articles classed in this Section shall be weighed together with the respective receptacles and wrappers except those for which the mode of weighing is expressly provided and, if imported in a single receptacle, they shall be dutiable by gross weight.   |   |                      |              |      |  |                      |              |
| 3.—All the salts or chemical compounds referred to in this Section as <i>unenumerated</i> , are <i>expressed or not mentioned</i> , shall be appraised at the rate leviable on the most highly taxed product entering into their composition.   |   |                      |              |      |  |                      |              |
| 4.—As regards articles <i>as-sesable</i> according to the declared value, the declaration shall show separately the kind, quality and quantity of each of them, as well as their values as in Nos. 2085 and 2087 b) of white vulcanized rubber, they shall be valued with a rebate of 30% according to kind.  |   |                      |              |      |  |                      |              |
| 6.—The value of compressed tablets and pastilles shall be assessed according to the valuation of the predominating compound with a surtax of 80%. Should the value of the predominating compound not exceed 60 centavos per kilo., they shall be assessed, as a general rule, at the rate of 1 peso per kilo. |   |                      |              |      |  |                      |              |
| 7.—Products containing more than 25% of essence shall be dutiable according to the valuation fixed for the respective numbers; should the essences be mixed, they shall be assessed according to the valuation of the predominating essence with a surtax of 80%.   |   |                      |              |      |  |                      |              |
| 8.—The net weight of essences imported in flasks will be increased by 12%.  |   |                      |              |      |  |                      |              |
| 9.—Sponges are to be weighed together with threads, twine, cardboard, packing cloths or bags.   |   |                      |              |      |  |                      |              |
| 10.—If gum lac is imported in water for the purpose of preservation, the water shall be deemed to form part of the receptacle.  |   |                      |              |      |  |                      |              |
| 11.—Medicinal wines shall be held to include those wines which contain medicines, and are imported in the form of specifics.  |   |                      |              |      |  |                      |              |
| 12.—Should flasks be packed with other merchandise, the total weight of the package shall be allotted to the flasks.  |   |                      |              |      |  |                      |              |
| 13.—If the same package contains emery-ground flasks and others not being emery-ground, the total weight of the package shall be allotted to the emery-ground flasks.   |   |                      |              |      |  |                      |              |
| 14.—Dry plates for photography of different sizes to those enumerated in the respective items of this Tariff, shall be assessed according to the valuation determined for the size which they most approximate.   |   |                      |              |      |  |                      |              |
| 15.—Photograph films shall be appraised at half the rate of valuation of the plates according to the respective sizes.  |   |                      |              |      |  |                      |              |
| 16.—Boxes, pots, flasks or bottles of greater weight, capacity and content than those provided for in this Section, shall be valued in proportion.  |   |                      |              |      |  |                      |              |
| Points, Oils and Chemicals.   |   |                      |              |      |  |                      |              |
| 1911  | Fertilizers of a phosphate or calcium nitrate basis, when not exceeding 40% as to one or both, if mixed.....kilo.   | 0 02                 | 35           | 1967 | Antipyrine: Knorr's, N.W....."   | 8 00                 | 35           |
| 1912  | Oils: cotton seed, poppy, castor, colza, etc., of liver, white or dark, <i>macina</i> , sesame, sunflower, cocoa nut, palm, resin and impure paraffin.....kilo. | 0 25                 | 40           | 1968 | Similar products, N.W....."  | 4 00                 | 35           |
| 1913  | Ammonia, and liquid medicinal vaseline....."  | 0 50                 | 40           | 1969 | Indigo of all kinds....."  | 3 00                 | 35           |
| 1914  | Birch, raw or boiled linseed, and fetid hartshorn.....kilo.   | 0 12                 | 40           | 1970 | Carmin, liquid and paste....."   | 0 75                 | 35           |
| 1915  | Croton tiglium, nutmeg (butter) and amber ( <i>sucina</i> ).....kilo.   | 1 60                 | 40           | 1971 | Apioi, of all kinds, N.W....."   | 40 00                | 35           |
| 1916  | Gino carlia....."   | 2 30                 | 40           | 1972 | Aristol, N.W....."   | 0 25                 | 35           |
| 1917  | Male fern (etherally)....."   | 3 50                 | 40           | 1973 | Arrow-root of all kinds....."  | 0 25                 | 35           |
| 1918  | Vegetable unenumerated....."  | 0 50                 | 40           | 1974 | Arsenic: Aulydrine, of all kinds (white arsenic).....kilo.   | 0 10                 | 35           |
|   |   |                      |              | 1975 | Sulphide, of all kind (red and yellow arsenic)....."   | 0 20                 | 35           |
|   |   |                      |              | 1976 | Compounds and salts, unenumerated, N.W....."   | 1 60                 | 35           |



| No.  | Drugs, Chemicals, Pharmaceutical Products, &c.—con.<br>Goods.  | Valuation, Duties |      |
|------|--|-------------------|------|
|      |  | Pesos.            | %.   |
| 2067 | Asphaltum: Triphlal, for paving .....  | 0 05              | 35   |
| 2068 | Jewels' pitch, Parlatinos and other .....  | 0 20              | 35   |
| 2069 | Aspirine and the like. N.W. ....   | 5 00              | 35   |
| 2070 | Saffron. N.W. ....   | 20 00             | 35   |
| 2071 | Sugar: Candy, of all kinds .....   | 0 25              | 35   |
| 2072 | Milk, in lumps or powder .....   | 0 50              | 35   |
| 2073 | Grape or glucose, of all kinds .....   | 0 10              | 35   |
| 2074 | Burnt or caramel, of all kinds .....   | 0 20              | 35   |
| 2075 | Sulphur, crude (in pieces). G.W. ....  | 0 02              | 35   |
| 2076 | In powder or sticks. G.W. ....   | 0 06              | 35   |
| 2077 | Blue and green, ultrafine. G.W. ....   | 1 20              | 35   |
| 2078 | Prossian .....   | 0 50              | 35   |
| 2079 | Babams: Capahu, Cahu, Canahu and Floravau .....  | 1 50              | 35   |
| 2080 | Tranquil, anodyne, opodeldoc .....   | 1 00              | 35   |
| 2081 | Pern. N.W. ....  | 4 00              | 35   |
| 2082 | Unenumerated. N.W. ....  | 1 50              | 35   |
| 2083 | Meers, aniseed or etheral. N.W. ....   | 7 00              | 35   |
| 2084 | Barium: Carbonate, chloride, hydrate and nitrate .....   | 0 10              | 35   |
| 2085 | Sulphates of all kinds .....   | 0 05              | 35   |
| 2086 | Unenumerated compounds. N.W. ....  | 0 60              | 35   |
| 2087 | Baryta sulphate or permanent white for lithographers .....   | 0 05              | 35   |
| 2088 | Varnish of all kinds .....   | 0 40              | 35   |
| 2089 | Linseed oil, for lithographers .....   | 0 30              | 35   |
| 2090 | Berries, of various kinds .....  | 1 50              | 35   |
| 2091 | Non-colouring, of all kinds .....  | 0 20              | 35   |
| 2092 | Benzine: Rectified. N.W. ....  | 0 20              | 35   |
| 2093 | Nitro (myrrhane essence) .....   | 0 30              | 35   |
| 2094 | Benzoin: Sumatra and almond, of all kinds .....  | 1 00              | 35   |
| 2095 | Siam, of all kinds .....   | 2 50              | 35   |
| 2096 | Binoxol, of all kinds. N.W. ....   | 20 00             | 35   |
| 2097 | Bismuth: Metallic, in powder or granulated .....   | 6 00              | 35   |
| 2098 | Compounds, unenumerated. N.W. ....   | 5 00              | 35   |
| 2099 | Sub-nitrate and sub-gallate. N.W. ....   | 1 00              | 35   |
| 2100 | Bole: Armenian, Nancy and other in bulk .....  | 0 50              | 35   |
| 2101 | Mineral pitch. G.W. ....   | 0 01              | 35   |
| 2102 | Bismuth and its unenumerated compounds. N.W. ....  | 2 50              | 35   |
| 2103 | Bronze: foil .....   | 5 00              | 35   |
| 2104 | In powder and bronze in boxes with its liquid and accessories .....  | 1 00              | 35   |
| 2105 | Liquid and purpurine .....   | 2 00              | 35   |
| 2106 | Pice and other sprouts .....   | 0 40              | 35   |
| 2107 | Walnut leaf infusion .....   | 1 50              | 35   |
| 2108 | Caustic and its unenumerated salts. N.W. ....  | 4 50              | 35   |
| 2109 | Avon coffee, of all kinds .....  | 0 25              | 35   |
| 2110 | Caffeine and its unenumerated compounds. N.W. ....   | 7 00              | 35   |
| 2111 | Calcium: metallic .....  | 5 00              | 35   |
| 2112 | Light and its unenumerated salts .....   | 2 00              | 35   |
| 2113 | Light carbonate precipitated or prepared (chlo.) .....   | 0 10              | 35   |
| 2114 | Natural carbonate (cubaik) .....   | 10 kil.           | 0 15 |
| 2115 | Fluoride, commercial .....   | 0 05              | 35   |
| 2116 | " pure, medicinal .....  | 2 00              | 35   |
| 2117 | Chlorides of all kinds .....   | 0 05              | 35   |
| 2118 | Sulphate of lime (plaster in powder) .....   | 0 03              | 35   |
| 2119 | Oxide .....  | 0 10              | 35   |
| 2120 | Glycerophosphate. N.W. ....  | 3 00              | 35   |
| 2121 | Phosphate and biphosphate. N.W. ....   | 1 50              | 35   |
| 2122 | Ethasic phosphate for wine, also known under the name of erio phosphate. N.W. ....   | 0 15              | 35   |
| 2123 | Impure phosphate for industrial purposes. G.W. ....  | 0 06              | 35   |
| 2124 | Carbide. G.W. ....   | 0 06              | 35   |
| 2125 | Calcined borate and sulphite .....   | 0 15              | 35   |
| 2126 | Cassia fistula, natural .....  | 0 20              | 35   |
| 2127 | Pulp .....   | 0 05              | 35   |
| 2128 | Cinnamon: Ceylon, whole or in powder .....   | 0 70              | 35   |
| 2129 | Ceylon, broken .....   | 50 00             | 35   |
| 2130 | Chinese, whole or in powder .....  | 0 25              | 35   |
| 2131 | Cardiaries, whole or in powder. N.W. ....  | 2 00              | 35   |
| 2132 | Capsules and pearls, gelatinous, medicinal: Empty, in bulk .....   | 2 00              | 35   |
| 2133 | Of castor oil, cod-liver oil, copahu balsam, cubeb and turpentine essence, in bulk. N.W. ....  | 2 00              | 35   |
| 2134 | Of sulphate of quinine, in bulk. N.W. ....   | 7 00              | 35   |
| 2135 | Unenumerated, in bulk. N.W. ....   | 5 00              | 35   |
| 2136 | Of mercurial ointment or the like .....  | 1 50              | 35   |
| 2137 | Animal and vegetable charcoal, mineral coal, in lumps or powder for industrial purposes (lamp black: Rome, Vinas, &c.) in casks, tubs or bags .....  | 0 06              | 35   |
| 2138 | The same in parcels or boxes .....   | 0 11              | 35   |
| 2139 | Carbon sulphide. G.W. ....   | 0 15              | 35   |
| 2140 | Carmin of all kinds .....  | 10 00             | 35   |
| 2141 | Castoreum of all kinds. N.W. ....  | 50 00             | 35   |
| 2142 | Castoreum in lumps or powder .....   | 0 25              | 35   |
| 2143 | Rubber: natural .....  | 1 50              | 35   |
| 2144 | Refined or elastic gum .....   | 1 00              | 35   |
| 2145 | Vulcanized (English sheets and the like, black or red), bags, belts, cloth, bands, nursing nipples, tyres, single or double pairs for pulverizers, sponges, tubes of less than 5 millimetres in diameter and any other unenumerated articles for medicinal use ..... | 5 00              | 35   |
| 2146 | Probes, urethral .....   | 0 10              | 35   |
| 2147 | Tubes of 5 millimetres in diameter and upwards, stoppers, teething rings, syringes, &c. ....   | 3 00              | 35   |
| 2148 | Covered or combined with cotton tissues, thread or wool, consisting of belts, stockings, bandages and any other article for medicinal use .....  | 5 00              | 35   |
| 2149 | Pure or mixed silk .....   | 7 00              | 40   |
| 2150 | On tissue, such as mackintosh, silk, &c. ....  | 2 00              | 35   |

| Nos. | Goods.  | Valuation, Duties |      |
|------|---|-------------------|------|
|      |   | Pesos.            | %.   |
| 2151 | Harden (ebouite and the like), canals, syringes, pessaries or any other article for medicinal use .....   | 3 50              | 35   |
| 2152 | Celoidine in plates .....   | 15 00             | 35   |
| 2153 | Wax: animal, yellow or black .....  | 0 80              | 35   |
| 2154 | " animal, bleached .....  | 1 00              | 35   |
| 2155 | " vegetable .....   | 0 40              | 35   |
| 2156 | " mineral or ceresine, of all kinds .....   | 0 35              | 35   |
| 2157 | Cerium and its unenumerated salts .....   | 1 50              | 35   |
| 2158 | Cesium. N.W. ....   | 5 00              | 35   |
| 2159 | Civet. N.W. ....  | 60 00             | 35   |
| 2160 | Chloral hydrate. N.W. ....  | 1 50              | 35   |
| 2161 | Chloroform .....  | 1 00              | 35   |
| 2162 | Chloride of all kinds. N.W. ....  | 4 40              | 35   |
| 2163 | Chloroform: common. N.W. ....   | 1 00              | 35   |
| 2164 | Anesthetic, in phials or flasks. N.W. ....  | 3 00              | 35   |
| 2165 | Cobalt: metallic. N.W. ....   | 4 00              | 35   |
| 2166 | And its unenumerated salts .....  | 2 00              | 35   |
| 2167 | Impure oxide for the arts .....   | 0 50              | 35   |
| 2168 | Copper: pure metallic, in shavings, grains, filings etc. N.W. ....  | 1 00              | 5    |
| 2169 | Pure acetate and sulphate. N.W. ....  | 0 80              | 35   |
| 2170 | Acetate (verdigris), ammoniacal sulphate, and oxides .....  | 0 50              | 35   |
| 2171 | Impure or crude sulphate .....  | 0 15              | Free |
| 2172 | Unenumerated compounds. N.W. ....   | 1 00              | 35   |
| 2173 | Cosmetical salts .....  | 120 00            | 35   |
| 2174 | Cosmetical of all kinds. N.W. ....  | 1 00              | 35   |
| 2175 | Cocaine and its salts. N.W. ....  | 80 00             | 35   |
| 2176 | Cocaine: fish or isinglass .....  | 7 00              | 35   |
| 2177 | Japan (agar agar) .....   | 1 00              | 35   |
| 2178 | Coinet & the like .....   | 0 50              | 35   |
| 2179 | Chondrus, Chinese, rabbit .....   | 0 20              | 35   |
| 2180 | Common .....  | 0 15              | 35   |
| 2181 | Colloidal of all kinds. N.W. ....   | 1 20              | 35   |
| 2182 | Colourings: for butter and cheese .....   | 1 00              | 35   |
| 2183 | Vegetable, liquid, including those of Brazil. N.W. ....   | 2 00              | 35   |
| 2184 | The same, in paste. N.W. ....   | 5 00              | 35   |
| 2185 | The same, in solid .....  | 5 00              | 35   |
| 2186 | Compressed tablets, pastilles and tablets, in bulk (see Note 6.) .....  | 0 20              | 35   |
| 2187 | Coralline, Corsican and white coralline .....   | 1 50              | 35   |
| 2188 | Ergotized rye, of all kinds .....   | 0 05              | 35   |
| 2189 | Barks: oak, cork tree and the like .....  | 0 05              | 35   |
| 2190 | Lemon, orange, cassia, sagrada, codonopsis, storax .....  | 0 20              | 35   |
| 2191 | Bell cinchona, whole or in powder .....   | 2 00              | 35   |
| 2192 | Calisaya cinchona, whole or in powder .....   | 1 00              | 35   |
| 2193 | Grey and Loxa cinchona, whole or in powder and those unenumerated .....   | 0 80              | 35   |
| 2194 | Quilisa, of all kinds. G.W. ....  | 0 05              | 35   |
| 2195 | Unenumerated of all kinds .....   | 0 25              | 35   |
| 2196 | Gum cream, called French-cream, for refreshments .....  | 0 70              | 35   |
| 2197 | Creoline, Pearson's and the like, in flasks or tins .....   | 0 50              | 35   |
| 2198 | Common, of all kinds, and the like. G.W. ....   | 2 00              | 35   |
| 2199 | Cressote: vegetable. N.W. ....  | 0 10              | 35   |
| 2200 | Crocin. N.W. ....   | 0 80              | 35   |
| 2201 | Chrome: alum of .....   | 0 06              | 35   |
| 2202 | Unenumerated compounds .....  | 2 00              | 35   |
| 2203 | Crotonchloral of all kinds .....  | 8 00              | 35   |
| 2204 | Bennet: liquid .....  | 0 50              | 35   |
| 2205 | In powder .....   | 4 00              | 35   |
| 2206 | Natural .....   | 0 40              | 35   |
| 2207 | Pastilles or compressed tablets, including the weight of receptacles and packing .....  | 5 00              | 85   |
| 2208 | Cubebs of all kinds .....   | 0 80              | 35   |
| 2209 | Curare. N.W. ....   | 200 00            | 35   |
| 2210 | Dextrose of all kinds and so-called dextrose glue for shoemakers .....  | 0 10              | 35   |
| 2211 | Diatasee or marine and radiolates. N.W. ....  | 20 00             | 35   |
| 2212 | Dulcin and its unenumerated salts. N.W. ....  | 60 00             | 35   |
| 2213 | Diuretic and similar products. N.W. ....  | 19 00             | 35   |
| 2214 | Diogenon of all kinds. N.W. ....  | 5 00              | 35   |
| 2215 | Elaeterium. N.W. ....   | 20 00             | 35   |
| 2216 | Plasters: euplastic cloth .....   | 0 60              | 35   |
| 2217 | Unenumerated or sticking plaster, of all kinds .....  | 2 00              | 35   |
| 2218 | Official, in paste or any other form .....  | 0 75              | 35   |
| 2219 | Persons, of all kinds .....   | 1 75              | 35   |
| 2220 | Court plaster, in any form .....  | 4 00              | 35   |
| 2221 | Essences: cedar wood, eucalyptus, cassiafras, citronella, and betula .....  | 1 50              | 35   |
| 2222 | Of Chinese cinnamon, cloves, cajuput, cubeb, fir, rosemary, thyme, lemon, fennel, and aniseed, essence of bitter almonds .....  | 2 00              | 35   |
| 2223 | Green aniseed, curaway, badian, bergamot, winter green, calamo aromatico, cumin, orange and lavender .....  | 4 00              | 35   |
| 2224 | Wormwood, almond, coriander, laurel, mustard, patchouli, petitgrain, sandalwood and geranium .....  | 8 00              | 35   |
| 2225 | Melissa, mint, verbain, ginger and cannanga .....   | 10 00             | 35   |
| 2226 | Anter, angelica, cardamon, Ceylon cinnamon, matico, camomile and vetiver .....  | 20 00             | 35   |
| 2227 | Orange blossom, ylang-ylang, rose, lily, black currant, hyacinth, heliotrope, gardenia, jonquil, "stirago," lily, jasmine, acacia, aralia, tuberosa, nigella and violet ..... | 120 00            | 35   |
| 2228 | Unenumerated, of all kinds .....  | 8 00              | 35   |
| 2229 | Or synthetic scents, such as "yongon rianal" (rose), and artificial musk .....  | 80 00             | 35   |
| 2230 | The same, similar to the essences mentioned in No. 2167 .....   | 50 00             | 35   |
| 2231 | Or unenumerated synthetic scents .....  | 10 00             | 35   |
| 2232 | Or alcoholic extracts for liquors and wines, such as rum, cognac, rye ("centeno"), geneva, etc., not being essential oils .....   | 1 00              | 35   |

[TARIFF.]

## PARAGUAY.

| No. | Goods.  | Valuation. |    | Nos. | Goods.   | Valuation. |    | Duties |
|-----|---|------------|----|------|--|------------|----|--------|
|     |   | Pesos.     | %. |      |  | Pesos.     | %. |        |
| 73  | Artificial, of fruits, such as essences of raspberries, currants, strawberries, pine apples, etc., . . . . .  | 10         | 35 | 2252 | Heliotropin (pligerson), of all kinds. N.W. . . . .  | 10         | 35 |        |
| 74  | Or alcoholic extracts for perfumery containing not more than 25% of scent or essence. . . . .   | 10         | 35 | 2253 | Hematite for tanning purposes . . . . .  | 0          | 50 | 35     |
| 75  | Emery of all kinds. . . . .   | 0          | 10 | 2254 | Hemoglobin: of all kinds. N.W. . . . .   | 5          | 60 | 35     |
| 76  | Specimens for curing the itch . . . . .   | 0          | 30 | 2255 | Hemoglobin. N.W. . . . .   | 8          | 80 | 35     |
| 77  | Spermaceti of all kinds. . . . .  | 25         | 00 | 2256 | Hemol. N.W. . . . .  | 140        | 60 | 35     |
| 78  | Sponges: toilet . . . . .   | 8          | 00 | 2257 | Heron and its salts. N.W. . . . .  | 3          | 30 | 35     |
| 79  | Bath and carriage . . . . .   | 4          | 00 | 2258 | Hydroquinone of all kinds. N.W. . . . .  | 0          | 70 | 35     |
| 80  | The same, common, for bath sponges . . . . .  | 2          | 00 | 2259 | Iron: unenumerated compounds. N.W. . . . .   | 0          | 70 | 35     |
| 81  | Of unspecified quality . . . . .  | 1          | 20 | 2260 | Acetate, pyroglutinate, nitrate, carbonate, red oxide (colcoater), impure, ochres and earths of all kinds . . . . .    | 0          | 07 | 35     |
| 82  | Tin: pure metallic, in any form. N.W. . . . .   | 1          | 20 | 2261 | Sulphate and persulphate, in parts . . . . .   | 0          | 03 | 35     |
| 83  | Chloride (muriate, salts of tin). N.W. . . . .  | 3          | 00 | 2262 | Chlorides, pure carbonate, ammoniacal sulphate, and pure sulphate . . . . .  | 0          | 50 | 35     |
| 84  | Bismuthide. N.W. . . . .  | 3          | 00 | 2263 | Arsenates, phosphates, citrates, acetates, tartrates, simple or compounded, and iron reduced by hydrogen. N.W. . . . . | 1          | 50 | 35     |
| 85  | White oxide and other unenumerated compounds. . . . .   | 0          | 75 | 2264 | Glycerophosphate, valerianate and ptonate. N.W. . . . .  | 5          | 00 | 35     |
| 86  | Stearine of all kinds . . . . .   | 0          | 25 | 2265 | And alumina, sulphate of iron (ferrie aluminium). G.W. . . . .   | 0          | 04 | 35     |
| 87  | Maize stigmata . . . . .  | 0          | 20 | 2266 | And quinine, citrate of iron . . . . .   | 3          | 00 | 35     |
| 88  | Storax of all kinds . . . . .   | 0          | 50 | 2267 | Lint: common and with long fibres. . . . .   | 1          | 00 | 35     |
| 89  | Styracine and its salts. N.W. . . . .   | 20         | 00 | 2268 | English or fine . . . . .  | 20         | 00 | 35     |
| 90  | Strontium: and its unenumerated compounds. N.W. . . . .   | 2          | 00 | 2269 | Hypnot. N.W. . . . .   | 0          | 40 | 35     |
| 91  | Acetate and chlorate. . . . .   | 1          | 50 | 2270 | Leaves of coca, <i>ibopandi</i> , <i>bacchi</i> , mint, melissa, matico and cannabis indica . . . . .                  | 0          | 70 | 35     |
| 92  | Carbonate . . . . .   | 0          | 15 | 2271 | Med. anal. or industrial, unenumerated . . . . .   | 800        | 00 | 35     |
| 93  | Nitrate and sulphate, impure . . . . .  | 0          | 85 | 2272 | Foil: of gold . . . . .  | 50         | 00 | 35     |
| 94  | Ethers: acetic and nitric. N.W. . . . .   | 1          | 00 | 2273 | " of silver. . . . .   | 4          | 00 | 35     |
| 95  | Ethyllic and sulphuric. N.W. . . . .  | 3          | 00 | 2274 | " of unenumerated metals or alloys. . . . .  | 0          | 10 | 35     |
| 96  | Ethyllic, anesthetic, in phials or flasks. N.W. . . . .   | 45         | 00 | 2275 | Powder: colored . . . . .  | 0          | 20 | 35     |
| 97  | Eumethane. N.W. . . . .   | 3          | 50 | 2276 | Cuttle, whole or powdered . . . . .  | 6          | 00 | 35     |
| 98  | Hydrochloric and hydrobromic, anesthetic, in phials and flasks, of any brand. N.W. . . . .  | 3          | 50 | 2277 | Ichthyol and similar products. N.W. . . . .  | 1          | 50 | 35     |
| 199 | Fruit, and unenumerated ethers, of all kinds. N.W. . . . .  | 40         | 00 | 2278 | Alcoholic infusions, tinctures and alcoholates, unenumerated. N.W. . . . .   | 0          | 30 | 35     |
| 200 | European. N.W. . . . .  | 18         | 00 | 2279 | Iodine: and its unenumerated compounds. N.W. . . . .   | 6          | 00 | 35     |
| 201 | Medicinal extracts: dry, of ergotized rye, <i>guarana</i> , <i>ipeacuanha</i> , opium, and red, grey, or calisaya cinchona, <i>scutellaria</i> , <i>iron</i> , <i>hemp</i> , and <i>hydrastis canadensis</i> . N.W. . . . . | 6          | 00 | 2280 | Iodol and dioleform and zoziolol. N.W. . . . .   | 20         | 00 | 35     |
| 202 | Dry, unenumerated. N.W. . . . .   | 15         | 00 | 2281 | Iodoform. N.W. . . . .   | 8          | 00 | 35     |
| 203 | Soft, of ergotized rye, <i>guarana</i> , <i>ipeacuanha</i> , opium, and red, grey or calisaya cinchona, <i>scutellaria</i> , <i>hemp</i> , and <i>hydrastis canadensis</i> . N.W. . . . .                                   | 15         | 00 | 2282 | Iridium and its unenumerated salts. . . . .  | 0          | 50 | 35     |
| 204 | Soft, unenumerated. N.W. . . . .  | 4          | 00 | 2283 | Soap: soft, green or yellow, of all kinds. G.W. . . . .  | 0          | 12 | 35     |
| 205 | Fluid, of ergotized rye, <i>guarana</i> , <i>ipeacuanha</i> , opium, and red, calisaya or grey cinchona, <i>scutellaria</i> , <i>hemp</i> and <i>hydrastis canadensis</i> . N.W. . . . .                                    | 6          | 00 | 2284 | " animal . . . . .   | 0          | 40 | 35     |
| 206 | Fluid, unenumerated. N.W. . . . .   | 2          | 00 | 2285 | " common, such as Castile or Marseille <i>sapão</i> , etc. . . . .   | 0          | 20 | 35     |
| 207 | Industrial, such as logwood, chestnut, rose yellow wood, oak, etc., fluid or solid. . . . .   | 0          | 20 | 2286 | " coconut. . . . .   | 0          | 30 | 35     |
| 208 | For the manufacture of syrups, such as extracts of red currants, raspberries and grenadine. N.W. . . . .  | 1          | 40 | 2287 | " antiseptic and medicinal of all kinds . . . . .  | 1          | 20 | 35     |
| 209 | Compound, of all kinds. . . . .   | 2          | 50 | 2288 | Syrups of all kinds . . . . .  | 0          | 70 | 35     |
| 210 | Pot. to flour for the manufacture of paper. . . . .   | 2          | 00 | 2289 | Kamala of all kinds. N.W. . . . .  | 1          | 00 | 35     |
| 211 | Phenacetin of all kinds. N.W. . . . .   | 25         | 00 | 2290 | Kaolin of all kinds . . . . .  | 0          | 12 | 35     |
| 212 | Phenocoll and its compounds. N.W. . . . .   | 8          | 00 | 2291 | Lacquer: dry, of all kinds, regardless of colour or quality. . . . .   | 1          | 00 | 35     |
| 213 | Phenolphthalein. N.W. . . . .   | 1          | 00 | 2292 | Water, regardless of colour or quality . . . . .   | 0          | 30 | 35     |
| 214 | Flowers: poppy, orange, rose, wild mallow, kousso and violet . . . . .  | 1          | 00 | 2293 | Laminaria, hollow or solid. . . . .  | 5          | 00 | 35     |
| 215 | Arborescent mallow . . . . .  | 2          | 00 | 2294 | Lanolin and similar products of all kinds . . . . .  | 5          | 00 | 35     |
| 216 | Camomile or linden, with or without bract. . . . .  | 0          | 15 | 2295 | Lanthanum . . . . .  | 0          | 25 | 35     |
| 217 | Hop . . . . .   | 0          | 50 | 2296 | Unenumerated salts . . . . .   | 60         | 00 | 35     |
| 218 | Unenumerated of all kinds . . . . .   | 0          | 50 | 2297 | Leathin. N.W. . . . .  | 1          | 00 | 35     |
| 219 | Phosphorus: common, including the weight of the residue and of the preserving water . . . . .   | 0          | 80 | 2298 | Yeast of all kinds. . . . .  | 40         | 00 | 35     |
| 220 | Amorphous. N.W. . . . .   | 2          | 00 | 2299 | Lycetol. . . . .   | 1          | 00 | 35     |
| 221 | Sequisulphide. N.W. . . . .   | 1          | 00 | 2300 | Lycopodium of all kinds. . . . .   | 0          | 10 | 35     |
| 222 | Unenumerated compounds. N.W. . . . .  | 0          | 25 | 2301 | Iceland moss or carrageen. . . . .   | 0          | 10 | 35     |
| 223 | Fruits: poppy . . . . .   | 2          | 00 | 2302 | Liquid enamel called " <i>vernis banana</i> ". . . . .   | 20         | 00 | 35     |
| 224 | Colocynth . . . . .   | 0          | 10 | 2303 | Lithium: carbonate. N.W. . . . .   | 6          | 00 | 35     |
| 225 | Tamara . . . . .  | 6          | 00 | 2304 | Unenumerated compounds. N.W. . . . .   | 0          | 50 | 35     |
| 226 | Brazilian vanilla. N.W. . . . .   | 12         | 00 | 2305 | Lolol and lyoform of all kinds. N.W. . . . .   | 1          | 50 | 35     |
| 227 | Vanilla of other origin. N.W. . . . .   | 1          | 00 | 2306 | Mace, pulverized or not. . . . .   | 0          | 56 | 35     |
| 228 | Unenumerated . . . . .  | 1          | 00 | 2307 | Magnesium: unenumerated compounds. N.W. . . . .  | 5          | 00 | 35     |
| 229 | Medicinal gauze: hydrophilic, of all kinds . . . . .  | 1          | 50 | 2308 | Metallic of all kinds . . . . .  | 4          | 00 | 35     |
| 230 | Antiseptic, unenumerated, sterilized and aseptized. . . . .   | 0          | 25 | 2309 | Glycerophosphate, benzoate and lactate. N.W. . . . .   | 6          | 00 | 35     |
| 231 | Impregnated with iodoform . . . . .   | 0          | 60 | 2310 | Oxide (calcined magnesina). N.W. . . . .   | 0          | 80 | 35     |
| 232 | Gelative, of all kinds . . . . .  | 0          | 55 | 2311 | Carbonate . . . . .  | 0          | 20 | 35     |
| 233 | Glycerine, of all kinds . . . . .   | 0          | 35 | 2312 | Citrate . . . . .  | 0          | 60 | 35     |
| 234 | Gums: Arabic and Senegal, white, in lump or powder . . . . .  | 0          | 50 | 2313 | Sulphate and chlorate . . . . .  | 0          | 05 | 35     |
| 235 | The same, in sorts or red, in lumps or powder . . . . .   | 0          | 15 | 2314 | Silicate (tale). . . . .   | 0          | 05 | 35     |
| 236 | The same, in very impure residues . . . . .   | 1          | 20 | 2315 | Impure chloride . . . . .  | 0          | 05 | 20     |
| 237 | Troscanum, of all kinds . . . . .   | 0          | 60 | 2316 | Malt of all kinds . . . . .  | 1          | 20 | 35     |
| 238 | Unenumerated, of all kinds . . . . .  | 0          | 10 | 2317 | Manna: in tears . . . . .  | 0          | 70 | 35     |
| 239 | Gum-resins: acrodi, of all kinds. . . . .   | 0          | 10 | 2318 | In sorts . . . . .   | 0          | 70 | 35     |
| 240 | Ammoniac, asafetida, kino, dragons' stool, myrrh, guaiacum, mastic, galvano and <i>aloe</i> . . . . .   | 1          | 20 | 2319 | Manganese: glycerophosphate. N.W. . . . .  | 0          | 70 | 35     |
| 241 | Copal, dammar, lacquer, sandarac, olibanum (incense) and elemi . . . . .  | 0          | 30 | 2320 | Unenumerated compounds. N.W. . . . .   | 0          | 10 | 35     |
| 242 | Gallipot . . . . .  | 0          | 10 | 2321 | Peroxide and borate (painters' dryer). . . . .   | 2          | 00 | 35     |
| 243 | Gutta: percha on tissue and gutta-percha for dentists. . . . .  | 2          | 50 | 2322 | Mastic of all kinds . . . . .  | 1          | 00 | 35     |
| 244 | Gutta and gutta-percha manufactured . . . . .   | 0          | 05 | 2323 | Mastic of all kinds . . . . .  | 0          | 05 | 35     |
| 245 | Graphite of all kinds (pencil) . . . . .  | 0          | 10 | 2324 | Menthol: and its compounds of all kinds. N.W. . . . .  | 6          | 00 | 35     |
| 246 | Decras . . . . .  | 25         | 00 | 2325 | Cones . . . . .  | 1          | 00 | 35     |
| 247 | Guaia of coccolite. N.W. . . . .  | 5          | 09 | 2326 | Mercury: metallic (quicksilver). . . . .   | 2          | 00 | 35     |
| 248 | And its unenumerated compounds. N.W. . . . .  | 8          | 00 | 2327 | Unenumerated compounds. N.W. . . . .   | 4          | 00 | 35     |
| 249 | Carbonate. N.W. . . . .   | 0          | 70 | 2328 | Cyanide, oxycyanide, sulphocyanide, phenate and salicylate. N.W. . . . .   | 10         | 00 | 35     |
| 250 | Beans: for medicinal or industrial purposes, unenumerated, whole or rasped. . . . .   | 2          | 00 | 2329 | <i>Mentol</i> . N.W. . . . .   | 4          | 00 | 35     |
| 251 | Tonka and <i>pechurin</i> . . . . .   | 2          | 00 | 2330 | <i>Mentol</i> . N.W. . . . .   | 4          | 00 | 35     |
|     |   |            |    | 2331 | Methol. N.W. . . . .   | 2          | 00 | 35     |
|     |   |            |    | 2332 | Mica in sheets. . . . .  | 50         | 00 | 35     |
|     |   |            |    | 2333 | Mixtures or galls. . . . .   | 1          | 20 | 35     |
|     |   |            |    | 2334 | Morphia and its salts. N.W. . . . .  | 0          | 15 | 35     |
|     |   |            |    | 2335 | <i>Nephtal</i> . . . . .   | 0          | 30 | 35     |
|     |   |            |    | 2336 | Naphthaline: of all kinds. . . . .   | 0          | 10 | 35     |
|     |   |            |    | 2337 | Unenumerated compounds. . . . .  | 0          | 10 | 35     |
|     |   |            |    | 2338 | Naphtha: petroleum ether, carburetted, having their boiling point at 90° C. or under. . . . .                          | 0          | 10 | 35     |
|     |   |            |    | 2339 | Litre and the like, pure-titled benzine, having their boiling point at 120° C. or under . . . . .                      | 0          | 10 | 35     |
|     |   |            |    | 2340 | Naphthal and its compounds. N.W. . . . .   | 2          | 00 | 35     |
|     |   |            |    | 2341 | <i>Nitro</i> . . . . .   | 0          | 25 | 35     |
|     |   |            |    | 2342 | Unenumerated salts . . . . .   | 0          | 25 | 35     |

| XV.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &c.—con. |  | Nos.  |     | Valuation. |      | Duties |  |
|---|--|-------|-----|------------|------|--------|--|
| Goods.  |  |       |     | Pesos.     |      | 7.     |  |
| 2343  | Nickel: unenumerated compounds. N.W.   | kilo. | 1   | 00         | 35   |        |  |
| 2344  | Simple and ammoniacal sulphate. N.W.   | ..    | 0   | 50         | 35   |        |  |
| 2345  | Nuts: galls, of all kinds. ....  | ..    | 0   | 35         | 35   |        |  |
| 2346  | Nutmegs. ....  | ..    | 1   | 20         | 35   |        |  |
| 2347  | Unenumerated, medicinal. ....  | ..    | 0   | 30         | 35   |        |  |
| 2348  | Unenumerated, for industrial purposes. ....  | ..    | 0   | 05         | 35   |        |  |
| 2349  | Opium of all kinds. N.W. and salts. ....   | ..    | 6   | 00         | 35   |        |  |
| 2350  | Orchilla: liquid or in paste, of all kinds. ....   | ..    | 0   | 25         | 35   |        |  |
| 2351  | In powder. ....  | ..    | 0   | 50         | 35   |        |  |
| 2352  | Extract, in any form. ....   | ..    | 8   | 00         | 35   |        |  |
| 2353  | Oreoxine, tannate and other compounds. N.W.  | ..    | 45  | 00         | 35   |        |  |
| 2354  | Gold: unenumerated salts. N.W. ....  | ..    | 300 | 00         | 35   |        |  |
| 2355  | Orthoform of all kinds. N.W. ....  | ..    | 25  | 00         | 35   |        |  |
| 2356  | Osmium and its unenumerated salts. ....  | ..    | 1   | 00         | 35   |        |  |
| 2357  | Oxyan in tubes. G.W. ....  | ..    | 0   | 15         | 35   |        |  |
| 2358  | Wool: yellow, Brazilian, logwood, fustic and other dye wool of all kinds. ....                           | ..    | 0   | 10         | 35   |        |  |
| 2359  | Guaiaac, sandal, guassia and sassafras. ....   | ..    | 0   | 20         | 35   |        |  |
| 2360  | Unenumerated, for medicinal purposes. ....   | ..    | 0   | 25         | 35   |        |  |
| 2361  | Palladium. ....  | ..    | 1   | 00         | 35   |        |  |
| 2362  | Unenumerated salts. ....   | ..    | 6   | 00         | 35   |        |  |
| 2363  | Paeoniatin of all kinds. N.W. ....   | ..    | 6   | 00         | 35   |        |  |
| 2364  | Papain of all kinds. N.W. ....   | ..    | 15  | 00         | 35   |        |  |
| 2365  | Paraffin of all kinds. ....  | ..    | 0   | 25         | 35   |        |  |
| 2366  | Pastes: althia, in bulk. ....  | ..    | 0   | 70         | 35   |        |  |
| 2367  | Liquorice. ....  | ..    | 0   | 30         | 35   |        |  |
| 2368  | Unenumerated, in bulk. ....  | ..    | 0   | 50         | 35   |        |  |
| 2369  | Pastilles: scum. ....  | ..    | 0   | 60         | 35   |        |  |
| 2370  | Insecticide, in boxes or in bulk. ....   | ..    | 1   | 00         | 35   |        |  |
| 2371  | Lip glue (guta-percha) of all kinds. ....  | ..    | 0   | 70         | 35   |        |  |
| 2372  | Pepsin of all kinds. N.W. ....   | ..    | 5   | 00         | 35   |        |  |
| 2373  | Peptone of all kinds. N.W. ....  | ..    | 5   | 00         | 35   |        |  |
| 2374  | Pneumostone of all kinds. G.W. ....  | ..    | 0   | 07         | 35   |        |  |
| 2375  | Pills, dragees and granules, including homoeopathic and dosimetric globules, in bulk. N.W.               | kilo. | 8   | 00         | 35   |        |  |
| 2376  | Paints: in paste, vermilion or cinnabar. ....  | ..    | 1   | 50         | 35   |        |  |
| 2377  | In paste, green, verdigris and imperial, with a copper base. ....  | ..    | 0   | 30         | 35   |        |  |
| 2378  | In paste, unenumerated, pure or not. ....  | ..    | 0   | 10         | 35   |        |  |
| 2379  | In powder or lumps, unenumerated. ....   | ..    | 0   | 20         | 35   |        |  |
| 2380  | In tubes, of all kinds. ....   | ..    | 0   | 50         | 35   |        |  |
| 2381  | Liquid of all kinds, and gaints in cylinders for ships' hulks (anti-corrosive). ....                     | ..    | 0   | 25         | 35   |        |  |
| 2382  | Liquid or in paste, with varnish, and so-called enamel paints. ....                                      | ..    | 0   | 45         | 35   |        |  |
| 2383  | For braining soap. ....  | ..    | 0   | 10         | 35   |        |  |
| 2384  | With varnish, with sulphur or petroleum ether base. ....   | ..    | 0   | 35         | 35   |        |  |
| 2385  | Piperazine of all kinds. N.W. ....   | ..    | 70  | 00         | 35   |        |  |
| 2386  | Piperide of all kinds. N.W. ....   | ..    | 2   | 00         | 35   |        |  |
| 2387  | Silver (unenumerated compounds). ....  | ..    | 20  | 00         | 35   |        |  |
| 2388  | Platinum: metallic in any form. ....   | ..    | 50  | 00         | 35   |        |  |
| 2389  | Unenumerated compounds. ....   | ..    | 20  | 00         | 35   |        |  |
| 2390  | Lead: Unenumerated compounds. ....   | ..    | 0   | 10         | 35   |        |  |
| 2391  | Oxides (litharge, red lead, brown oxide and pyrolutite). ....  | ..    | 0   | 10         | 35   |        |  |
| 2392  | Neutral carbonate, pure. G.W. ....   | ..    | 0   | 70         | 35   |        |  |
| 2393  | Acetate, nitrate and sulphate. ....  | ..    | 0   | 20         | 35   |        |  |
| 2394  | Chromate. ....   | ..    | 8   | 00         | 35   |        |  |
| 2395  | Potaphyllin of all kinds. N.W. ....  | ..    | 8   | 00         | 35   |        |  |
| 2396  | Powders: Insect of all kinds. ....   | ..    | 0   | 50         | 35   |        |  |
| 2397  | Insect, in boxes or bellows. ....  | ..    | 1   | 00         | 35   |        |  |
| 2398  | For clarification or fermentation, of all kinds. ....  | ..    | 1   | 00         | 35   |        |  |
| 2399  | For self-ignition. ....  | ..    | 1   | 00         | 35   |        |  |
| 2400  | Amalgam, for lochs. ....   | ..    | 1   | 00         | 35   |        |  |
| 2401  | Unenumerated. ....   | ..    | 20  | 00         | 35   |        |  |
| 2402  | Potassium, metallic. N.W. ....   | ..    | 20  | 00         | 35   |        |  |
| 2403  | Bichromate, chlorate, bytrate (anistic potash), sulphate, carbonate, silicate, or sulphide, impure. .... | ..    | 0   | 15         | 35   |        |  |
| 2404  | The same pure, except hydrate. N.W. ....   | ..    | 0   | 60         | 35   |        |  |
| 2405  | Tartrate and bitartrate (cream of tartar), and benzoate salts. ....                                      | ..    | 0   | 50         | 35   |        |  |
| 2406  | Oxalate, prussiate, permanganate, sulphate, nitrate, arseniate, cyanide and hydrate, pure. ....          | ..    | 0   | 50         | 35   |        |  |
| 2407  | Glycerophosphate. N.W. ....  | ..    | 4   | 00         | 35   |        |  |
| 2408  | Craute nitrate. ....   | ..    | 1   | 20         | 35   |        |  |
| 2409  | Bromide and hyposulphite. N.W. ....  | ..    | 1   | 30         | 35   |        |  |
| 2410  | Iodide. N.W. ....  | ..    | 7   | 00         | 35   |        |  |
| 2411  | Bisulphite. N.W. ....  | ..    | 0   | 40         | 35   |        |  |
| 2412  | Unenumerated salts. N.W. ....  | ..    | 0   | 60         | 35   |        |  |
| 2413  | Protarcol of all kinds. N.W. ....  | ..    | 35  | 00         | 35   |        |  |
| 2414  | Quinine: carbonate and glycerophosphate. N.W.  | kilo. | 30  | 00         | 35   |        |  |
| 2415  | Unenumerated salts. N.W. ....  | ..    | 16  | 00         | 35   |        |  |
| 2416  | Sulphate, bisulphate and tannate. N.W. ....  | ..    | 12  | 00         | 35   |        |  |
| 2417  | Roots and rhizomes of curcuma, gentian, galanga, licorice, madder, calamus, zedoary, of all kinds. ....  | ..    | 0   | 20         | 35   |        |  |
| 2418  | Of angelica, althia, iris, valerian, sarsaparilla. ....  | ..    | 0   | 30         | 35   |        |  |
| 2419  | Of ginseng, of all kinds. ....   | ..    | 4   | 00         | 35   |        |  |
| 2420  | Of jalap, polyala, rhubarb and sassafras, of all kinds. ....   | ..    | 1   | 00         | 35   |        |  |
| 2421  | Unenumerated, of all kinds. ....   | ..    | 0   | 25         | 35   |        |  |
| 2422  | Resins: sumacum, jalap and Chios. ....   | ..    | 5   | 00         | 35   |        |  |
| 2423  | Colopony (pitch-resin). G.W. ....  | ..    | 0   | 04         | Free |        |  |
| 2424  | Vegetian turpentine, pine, creylin and similar. ....   | ..    | 0   | 30         | 35   |        |  |
| 2425  | Guaiaac and other unenumerated. ....   | ..    | 1   | 00         | 35   |        |  |
| 2426  | Resorcin of all kinds. N.W. ....   | ..    | 4   | 00         | 35   |        |  |
| 2427  | Developers for photographers. G.W. ....  | ..    | 0   | 40         | 35   |        |  |
| 2428  | Arnott. ....   | ..    | 0   | 50         | 35   |        |  |
| 2429  | Rubidium: metallic pure. ....  | ..    | 5   | 00         | 35   |        |  |
| 2430  | Unenumerated salts. ....   | ..    | 0   | 25         | 35   |        |  |
| 2431  | Saccharine, similar, products and compounds thereof, of all kinds. N.W. ....                             | ..    | 5   | 00         | 35   |        |  |

| Nos.                            |  | Goods. |       | Valuation. |    | Duties     |  |
|---------------------------------|--|--------|-------|------------|----|------------|--|
|                                 |  |        |       | Pesos.     |    | 7.         |  |
| 2432                            | Sea salt for baths. ....   | ..     | kilo. | 10         | 00 | 35         |  |
| 2433                            | Salicylin. N.W. ....   | ..     | ..    | 8          | 00 | 35         |  |
| 2434                            | Salicylin of all kinds. N.W. ....  | ..     | ..    | 0          | 10 | 35         |  |
| 2435                            | Sayer's salophen. N.W. ....  | ..     | ..    | 20         | 00 | 35         |  |
| 2436                            | Bal of all kinds. N.W. ....  | ..     | ..    | 2          | 50 | 35         |  |
| 2437                            | Santonin of all kinds. N.W. ....   | ..     | ..    | 15         | 00 | 35         |  |
| 2438                            | Seeds: strophantins. ....  | ..     | ..    | 3          | 00 | 35         |  |
| 2439                            | Caraway, coriander, fennel, linseed and mustard. ....  | ..     | kilo. | 0          | 15 | 35         |  |
| 2440                            | Carbamon, quince, colchicum and saragatana. ....   | ..     | kilo. | 0          | 80 | 35         |  |
| 2441                            | Star anise and other unenumerated of all kinds. ....   | ..     | kilo. | 0          | 25 | 35         |  |
| 2442                            | Serum for the preventive or curative treatment of infectious diseases. (According to the declared rule). ....                          | ..     | ..    | —          | 35 |            |  |
| 2443                            | Sodium: metallic. ....   | ..     | kilo. | 1          | 50 | 35         |  |
| 2444                            | Pure chloride: acetate, bichromate, sulphide, phosphate and dry silicate. ....   | ..     | kilo. | 0          | 15 | 35         |  |
| 2445                            | Arseniate and pure hydrate. N.W. ....  | ..     | ..    | 0          | 50 | 35         |  |
| 2446                            | Chlorate and oxalate. ....   | ..     | ..    | 0          | 25 | 35         |  |
| 2447                            | Borate (borax). ....   | ..     | ..    | 0          | 10 | 35         |  |
| 2448                            | Glycerophosphate, benzoate and tannate. N.W.   | ..     | kilo. | 2          | 00 | 35         |  |
| 2449                            | Phenate, hyposulphite, bromide, salicylate and sulphophenate. N.W. ....  | ..     | kilo. | 0          | 60 | 35         |  |
| 2450                            | Asbes, and silicate, of all kinds, for industrial purposes. G.W. ....  | ..     | kilo. | 0          | 04 | Free       |  |
| 2451                            | Carbonate, Solvay's soda, or nitrate for industrial purposes, sulphate and impure hydrate (caustic soda). G.W. ....                    | ..     | kilo. | 0          | 04 | 35         |  |
| 2452                            | Bicarbonate of soda, hypophosphite for industrial purposes. ....   | ..     | kilo. | 0          | 05 | Free or 35 |  |
| 2453                            | Impure bisulphide. ....  | ..     | ..    | 0          | 08 | 35         |  |
| 2454                            | Pure sulphides. ....   | ..     | ..    | 0          | 25 | 35         |  |
| 2455                            | Impure sulphides for industrial purposes. ....   | ..     | ..    | 0          | 08 | 35         |  |
| 2456                            | Unenumerated compounds. N.W. ....  | ..     | ..    | 0          | 30 | 35         |  |
| 2457                            | Sulphate of all kinds. N.W. ....   | ..     | ..    | 0          | 60 | 35         |  |
| 2458                            | Tannalbin (pulp of). ....  | ..     | ..    | 0          | 50 | 35         |  |
| 2459                            | Tannalbin. ....  | ..     | ..    | 10         | 00 | 35         |  |
| 2460                            | Tannigen. N.W. ....  | ..     | ..    | 10         | 00 | 35         |  |
| 2461                            | Tannolite for curing leather. G.W. ....  | ..     | ..    | 0          | 08 | 35         |  |
| 2462                            | Tartar, crude, red or white. N.W. ....   | ..     | ..    | 0          | 30 | 35         |  |
| 2463                            | Thiobromide. N.W. ....   | ..     | ..    | 15         | 00 | 35         |  |
| 2464                            | Terpia (herapath's terpinol). ....   | ..     | ..    | 1          | 50 | 35         |  |
| 2465                            | Oxidized earth for the purification of illuminating gas. ....  | ..     | kilo. | 0          | 01 | 35         |  |
| 2466                            | Tinctures: of musk and amber. N.W. ....  | ..     | ..    | 12         | 00 | 35         |  |
| 2467                            | Of castoreum, simple or compounded opium (laudanum), vanilla and iodine. N.W. ....   | ..     | ..    | 2          | 50 | 35         |  |
| 2468                            | Thiochol, thioform, thiol, thiothiol and its compounds. ....   | ..     | kilo. | 20         | 00 | 35         |  |
| 2469                            | Theriac of all kinds and diascorium. ....  | ..     | ..    | 1          | 50 | 35         |  |
| 2470                            | Trional. N.W. ....   | ..     | ..    | 15         | 00 | 35         |  |
| 2471                            | Triopli. ....  | ..     | ..    | 0          | 15 | 35         |  |
| 2472                            | Unenumerated: mercurial. ....  | ..     | ..    | 1          | 00 | 35         |  |
| 2473                            | Pomales and nuctions for medicinal and veterinary use, unenumerated, of all kinds, in bulk. ....                                       | ..     | kilo. | 0          | 50 | 35         |  |
| 2474                            | Uranium, tantalum, tungsten and other unenumerated rare metals and their compounds. N.W. ....  | ..     | kilo. | 6          | 00 | 35         |  |
| 2475                            | Urea and its compounds. N.W. ....  | ..     | ..    | 0          | 00 | 35         |  |
| 2476                            | Urethane. N.W. ....  | ..     | ..    | 8          | 00 | 35         |  |
| 2477                            | Urotropin. N.W. ....   | ..     | ..    | 13         | 00 | 35         |  |
| 2478                            | Compounds. ....  | ..     | ..    | 8          | 00 | 35         |  |
| 2479                            | Vahiol. N.W. ....  | ..     | ..    | 20         | 00 | 35         |  |
| 2480                            | Vanadium. ....   | ..     | ..    | 1          | 00 | 35         |  |
| 2481                            | Unenumerated compounds. ....   | ..     | ..    | 1          | 00 | 35         |  |
| 2482                            | Vaselin: yellow or petrolatum. ....  | ..     | kilo. | 0          | 20 | 35         |  |
| 2483                            | The same, liquid or not, in flasks, boxes or pots, antiseptic or not, of any brand. ....   | ..     | kilo. | 0          | 60 | 35         |  |
| 2484                            | White or albion. ....  | ..     | ..    | 0          | 40 | 35         |  |
| 2485                            | The same, in flasks, boxes or pots, antiseptic or not, and cold cream. ....  | ..     | kilo. | 0          | 80 | 35         |  |
| 2486                            | Veratrin and its unenumerated compounds. N.W.  | ..     | kilo. | 40         | 00 | 35         |  |
| 2487                            | Veronal. N.W. ....   | ..     | ..    | 40         | 00 | 35         |  |
| 2488                            | Vinegar for medicinal use, of all kinds, including fruit vinegars. ....  | ..     | kilo. | 0          | 60 | 35         |  |
| 2489                            | Xeroform. ....   | ..     | ..    | 8          | 00 | 35         |  |
| 2490                            | Xylol of all kinds. N.W. ....  | ..     | ..    | 0          | 20 | 35         |  |
| 2491                            | Egg albumen for industrial purposes. G.W. ....   | ..     | ..    | 0          | 20 | 35         |  |
| 2492                            | Zinc: grains, filings and powder, pure. N.W. ....  | ..     | ..    | 1          | 00 | 35         |  |
| 2493                            | Oxide (zinc white), sulphate and chloride, impure, and impure metallic zinc, in powder. ....   | ..     | kilo. | 0          | 10 | 35         |  |
| 2494                            | Acetate, sulphate, oxides and chloride, pure. N.W. ....  | ..     | kilo. | 0          | 40 | 35         |  |
| 2495                            | Permanganate, benzoate, phosphide, salicylate and valerianate. N.W. ....   | ..     | kilo. | 4          | 00 | 35         |  |
| 2496                            | Unenumerated compounds. N.W. ....  | ..     | ..    | 0          | 10 | 35         |  |
| 2497                            | Sarac of all kinds. ....   | ..     | ..    | 0          | 10 | 35         |  |
| 2498                            | Fruit juices, of all kinds. ....   | ..     | ..    | 0          | 30 | 35         |  |
| Patent Medicines and Specifics. |  |        |       |            |    |            |  |
| 2499                            | Oils: cod-liver, plain or compounded, of any brand, and Angier's emulsions, in flasks or bottles not containing over 350 grammes. doz. | ..     | ..    | 3          | 50 | 40         |  |
| 2500                            | As above, in flasks or bottles of greater capacity. ....   | ..     | ..    | 6          | 00 | 40         |  |
| 2501                            | Cod-liver, in emulsion, of any brand, in flasks or bottles not containing more than 350 grammes. ....                                  | ..     | ..    | 3          | 50 | 40         |  |
| 2502                            | As above, in flasks or bottles of greater capacity. ....   | ..     | ..    | 6          | 00 | 40         |  |
| 2503                            | San-Joseph's, Colman's and other unenumerated, in flasks not containing more than 350 grammes. ....                                    | ..     | ..    | 4          | 00 | 40         |  |



| Nos. | Goods.  | Valuation.<br>Pesos. | Duties<br>%. | Nos. | Goods.  | Valuation.<br>Pesos. | Duties<br>%. |
|------|---|----------------------|--------------|------|---|----------------------|--------------|
| 2504 | Waters: distilled, of all kinds and of any brand, in flasks not containing more than 200 grammes.....doz.   | 1 00                 | 35           | 2571 | Hazeline, of any brand.....doz.   | 4 00                 | 35           |
| 2505 | The same, in flasks of greater capacity, but not exceeding 1 litre.....doz.   | 2 00                 | 35           | 2572 | Headline and the like.....doz.  | 1 50                 | 35           |
| 2506 | Mineral, of all kinds, in bottles of a capacity not exceeding 1 litre.....doz.  | 0 60                 | 35           | 2573 | Hemotoge.....doz.   | 6 00                 | 35           |
| 2507 | The same, in bottles of more than 1 but not over 1 litre.....doz.   | 1 00                 | 35           | 2574 | Bisler's ferro-quina: in bottles not containing more than 500 millilitres.....doz.                                  | 5 00                 | 35           |
| 2508 | In bottles of more than 1 but not over 1 litre.....doz.   | 1 80                 | 35           | 2575 | In bottles containing from 501 millilitres up to 1 litre.....doz.   | 8 00                 | 35           |
| 2509 | Boyer's melissa, and the like.....doz.  | 2 00                 | 35           | 2576 | Reduced or dialysed iron, of any brand.....doz.   | 4 00                 | 35           |
| 2510 | Fasson's <i>tutto ceydo</i> and the like, of a capacity not exceeding 150 grammes.....doz.  | 1 50                 | 35           | 2577 | Indian inga, in boxes of up to 12 doses.....doz.  | 4 00                 | 35           |
| 2511 | The same, in receptacles of greater capacity.....doz.   | 4 00                 | 35           | 2578 | Leguian in flasks containing not more than 30 grammes.....doz.  | 6 00                 | 35           |
| 2512 | Bicq's alcool de menthe and similar: in flasks not containing more than 70 grammes.....doz.   | 3 00                 | 35           | 2579 | Injections of all kinds.....doz.  | 6 00                 | 35           |
| 2513 | In flasks of greater capacity.....doz.  | 5 00                 | 35           | 2580 | Iperbioth: of Malesci, Trefucia, Erallio and the like.....doz.  | 6 00                 | 35           |
| 2514 | Tar in the form of specific, such as Goyol's and other brands.....doz.  | 4 50                 | 35           | 2581 | Jaborandi, Coutinho's and others, in boxes of 6 doses.....doz.  | 1 50                 | 35           |
| 2515 | Jayne's alternative.....doz.  | 7 00                 | 35           | 2582 | Syrups: Winslow's, Delabarre's, Pagliano's and similar to the latter.....doz.                                       | 3 00                 | 35           |
| 2516 | Ana-chluta (pectoral).....doz.  | 6 00                 | 35           | 2583 | Unenumerated, of all kinds.....doz.   | 6 00                 | 35           |
| 2517 | Aniolol of all kinds.....doz.   | 4 00                 | 35           | 2584 | Meat juice.....doz.   | 0 00                 | 35           |
| 2518 | Payne's <i>apio</i> .....doz.   | 8 00                 | 35           | 2585 | Koussou in the form of specific.....doz.  | 5 00                 | 35           |
| 2519 | Balsam: Beugue's, Jackson's pectoral, and other unenumerated.....doz.   | 3 50                 | 35           | 2586 | Lactopeptin in flasks containing up to 30 grammes.....doz.  | 12 00                | 35           |
| 2521 | Asiatic life, of any brand.....doz.   | 0 50                 | 35           | 2587 | Cravous: of silver nitrate, in cases.....each   | 0 15                 | 35           |
| 2522 | Collas' and similar benzine. In flasks not containing more than 250 grammes.....doz.  | 2 00                 | 35           | 2588 | Of copper sulphate, alum and the like.....doz.  | 0 05                 | 25           |
| 2523 | Midy's betulol.....doz.   | 6 00                 | 35           | 2589 | Milk: autophelic, Canades and the like.....doz.   | 9 00                 | 35           |
| 2524 | Boido Verne (tincture).....doz.   | 3 00                 | 35           | 2590 | Bismuth, Siemens' or other.....doz.   | 6 00                 | 35           |
| 2525 | Armenian and similar boles.....doz.   | 3 00                 | 35           | 2591 | Leroy's purgative.....doz.  | 9 00                 | 35           |
| 2526 | Battle's bromidia, in flasks not containing more than 150 grammes.....doz.  | 6 00                 | 35           | 2592 | Vonative.....doz.   | 3 50                 | 35           |
| 2527 | Bougie in boxes not containing more than 16 candles.....doz. boxes  | 8 00                 | 35           | 2593 | Yeast of all kinds, in boxes or tins containing not more than 250 grammes.....doz.                                  | 4 00                 | 35           |
| 2528 | Gelatinous capsules and pearls: castor oil, cod-liver oil, copaiba balsam, tar, turpentine oil, taurina, cubeb, male fern, in boxes or flasks, in the form of specifics.....doz. boxes                          | 2 50                 | 35           | 2594 | Liqueurs: Arnaldi's, Laville's and Bejean's specific.....doz.   | 12 00                | 35           |
| 2529 | Quinine and its compounds, in boxes or flasks, in the form of specifics.....doz. boxes  | 3 00                 | 35           | 2595 | Other unenumerated, in bottles containing not more than half a litre.....doz.                                       | 4 00                 | 35           |
| 2530 | Unenumerated, in boxes or flasks, in the form of specifics.....doz. boxes   | 5 00                 | 35           | 2596 | In bottles containing more than half a litre.....doz.   | 6 00                 | 35           |
| 2531 | Charcoal, such as Belloe's, Tissot's and other charcoal.....doz. boxes  | 2 50                 | 35           | 2597 | Mellicol, in receptacles of over 1 litre.....kilo.  | 0 50                 | 35           |
| 2532 | Jayne's, Dalby's and similar capsules.....doz. boxes  | 6 00                 | 35           | 2598 | Lemonade, Roger's, in powder.....doz.   | 4 00                 | 35           |
| 2533 | Meat: in powder, in containers of all kinds not weighing more than 350 grammes.....doz. boxes   | 3 00                 | 35           | 2599 | Liniments: Boyer's, Gueaen's and other similar.....kilo.  | 6 00                 | 35           |
| 2534 | Liquid, Valdes Garcia's and similar.....doz.  | 3 00                 | 35           | 2600 | "Lin Tavin" and the like.....doz.   | 8 00                 | 35           |
| 2535 | Poultices of all kinds, such as Hamilton's and other.....doz. boxes   | 3 00                 | 35           | 2601 | Magnesia: calcined, Henry's.....doz.  | 4 00                 | 35           |
| 2536 | Cement for dentists, in boxes or flasks.....doz.  | 8 00                 | 35           | 2602 | Unenumerated, of any brand.....doz.   | 3 00                 | 35           |
| 2537 | Fourrier's cerebrine, of all kinds.....doz.   | 10 00                | 35           | 2603 | Fluid, of any kind, in flasks containing up to 300 grammes.....doz.   | 3 00                 | 35           |
| 2538 | Esposito's Indian chogogo.....doz.  | 3 00                 | 35           | 2604 | In flasks of larger capacity but not exceeding 1 litre.....doz.   | 6 00                 | 35           |
| 2539 | Medicinal cichagras of all kinds.....doz.   | 2 30                 | 35           | 2605 | Humphrey's curative Maravilla.....doz.  | 2 00                 | 35           |
| 2540 | Citrate of magnesia, in flasks containing up to 125 grammes.....doz.  | 4 00                 | 35           | 2606 | Pain killers ("mala dolor" and "alfena dolor").....doz.   | 3 00                 | 35           |
| 2541 | Coirre's hydrochloropeptine.....doz.  | 5 00                 | 35           | 2607 | Milan diet.....doz.   | 1 50                 | 35           |
| 2542 | Specific chlorhydrate, of any brand.....doz.  | 4 50                 | 35           | 2608 | Medicinal waters and cachets, in the form of specifics, in boxes or flasks.....doz.                                 | 6 00                 | 35           |
| 2543 | Le Beuff's colic tart.....doz.  | 4 50                 | 35           | 2609 | Channe's and similar ovals, in boxes.....doz.   | 6 00                 | 35           |
| 2544 | Pellets, tablets and pastilles, of all kinds, of cascara sagrada, bicarbonate of soda, rhubarb, and chloride of potash, in boxes, tubes or flasks containing up to 100 pellets, tabloids and pastilles.....doz. | 2 00                 | 35           | 2610 | Midy's panbotano.....doz.   | 0 20                 | 35           |
| 2545 | The same, unenumerated.....doz.   | 8 00                 | 35           | 2611 | Gluten bread.....doz.   | 15 00                | 35           |
| 2546 | Cream: Queneville's bismuth and the like.....doz.   | 4 00                 | 35           | 2612 | Swine's pancreas.....doz.   | 15 00                | 35           |
| 2547 | Hind's honey and almond cream.....doz.  | 1 50                 | 35           | 2613 | Pancratin in the form of specific, of any brand, in boxes or flasks containing up to 30 grammes.....doz.            | 6 00                 | 35           |
| 2548 | Rennet of all kinds, in receptacles not containing more than 120 grammes.....doz.   | 1 00                 | 35           | 2614 | Scented paper, such as Armenian, oriental and the like.....doz.   | 4 00                 | 35           |
| 2549 | Corn expellers.....doz.   | 7 00                 | 35           | 2615 | Papers: Fayard's.....doz.   | 1 50                 | 35           |
| 2550 | Warne's, Pack's, Ayer's and Jayne's infallible remedies.....doz.  | 7 00                 | 35           | 2616 | Unenumerated, of any brand.....doz.   | 4 00                 | 35           |
| 2551 | Depilatories of all kinds, in receptacles containing up to 150 grammes.....doz.   | 8 00                 | 35           | 2617 | Smith's caustic and other, in boxes of 12 sheets.....box  | 3 00                 | 35           |
| 2552 | Pierce's medicinal golden discovery.....doz.  | 3 00                 | 35           | 2618 | Pastes and pastilles: of any brand, in boxes or flasks, of all kinds.....doz.                                       | 3 00                 | 35           |
| 2553 | Elixir: Godeau's.....doz.   | 20 00                | 35           | 2619 | Of mercury bichloride, in tubes containing not more than 15 pastilles.....doz. tubes                                | 0 60                 | 35           |
| 2554 | Unenumerated, of any brand.....doz.   | 6 00                 | 35           | 2620 | Chinosol, in tubes containing not more than 15 pastilles.....doz. tubes   | 1 00                 | 35           |
| 2555 | Elliman's embrocation, and the like.....doz.  | 3 00                 | 35           | 2621 | Paulina, in boxes containing up to 10 doses.....doz.  | 5 00                 | 35           |
| 2556 | Ergotine, Bonjean's, in flasks containing up to 30 grammes.....doz.   | 7 00                 | 35           | 2622 | Fairchild's pepsinacia.....doz.   | 6 00                 | 35           |
| 2557 | Iron's fluid, in flasks containing up to 5 grammes.....doz.   | 2 00                 | 35           | 2623 | Pepsins: in the form of specific, of any brand, in boxes or flasks containing not more than 30 grammes.....doz.     | 6 00                 | 35           |
| 2558 | As above, in flasks containing over 5 and up to 30 grammes.....doz.   | 6 00                 | 35           | 2624 | Peptons and unenumerated preparations thereof, in the form of specific, of any brand, in boxes or flasks.....doz.   | 8 00                 | 35           |
| 2559 | Essence: Kiew's life.....doz.   | 3 50                 | 35           | 2625 | Pills: dragrees, granules, globules, Laville's, Bejean's, Bouty's, in boxes or flasks.....doz.                      | 12 00                | 35           |
| 2560 | Marvellous, of any brand.....doz.   | 6 00                 | 35           | 2626 | Or dosimetric granules, in boxes of 10 tubes.....doz. boxes   | 8 00                 | 35           |
| 2561 | Jayne's expectorant.....doz.  | 6 00                 | 35           | 2627 | Other, unenumerated.....doz.  | 3 00                 | 35           |
| 2562 | Extract: of malt or maltine, of any brand.....doz.  | 3 50                 | 35           | 2628 | Pyrozol in flasks, containing up to 150 gr.....doz.   | 4 00                 | 35           |
| 2563 | Or Brand's essence of lung and the like, in jars containing up to 60 grammes.....doz.   | 3 50                 | 35           | 2629 | Powders: Pollini's.....doz.   | 18 00                | 35           |
| 2564 | Liebig's meat extract, in pots containing up to 125 grammes.....doz.  | 8 00                 | 35           | 2630 | Pagliano.....doz.   | 3 00                 | 35           |
| 2565 | And Bristol's hamamelis balsam, and Pie's punget grass, in flasks containing up to 100 grammes.....doz.   | 2 50                 | 35           | 2631 | Unenumerated, including baking and other powders, in boxes or flasks, not containing more than 250 grammes.....doz. | 4 00                 | 35           |
| 2566 | Bobert's phenol: vaporesol and the like.....doz.  | 3 00                 | 35           | 2632 | Radway's and similar ready reliefs.....doz.   | 2 50                 | 35           |
| 2567 | Cucumber glycerine.....doz.   | 3 00                 | 35           | 2633 | Snuff or masalluc, Andrews' and similar.....doz.  | 2 00                 | 35           |
| 2568 | Granules of all kinds, such as glycerophosphate, Astier's kola, yeast, cerevesin, hemoglobin and other unenumerated.....doz.  | 6 00                 | 35           | 2634 | Dctor Pierce's favourite remedy.....doz.  | 8 00                 | 35           |
| 2569 | Grain <i>ovatum</i> .....doz.   | 0 60                 | 35           | 2635 | Himrood's and like remedies.....doz.  | 8 00                 | 35           |
| 2570 | Alimentary flour or iron flour, such as: Faldre's, phosphatine, milk flour, Vial's flour, Cerealese, Rascabott, Duteaud's preserve, Rivetiana arabica and other similar.....kilo.                               | 0 50                 | 35           | 2636 | Resolvent, such as Catichia, Jayne's Radway's and the like.....doz.   | 8 00                 | 35           |
|      |   |                      |              | 2637 | Hair restorer and strengthener, of any brand.....doz.   | 7 00                 | 35           |
|      |   |                      |              | 2638 | Rob Lafecteur's, Lechaux's and similar, up to 250 grammes.....doz.  | 6 00                 | 35           |
|      |   |                      |              | 2639 | Rough on rats and other rat-killing specific of all kinds.....doz.  | 1 20                 | 35           |
|      |   |                      |              | 2640 | Salts: Car-shed, Gombard and pyretic.....kilo.  | 2 00                 | 35           |
|      |   |                      |              | 2641 | Salts and similar fruit salts.....doz.  | 6 50                 | 35           |
|      |   |                      |              | 2642 | Fennes, for batlis.....doz.   | 3 00                 | 35           |
|      |   |                      |              | 2643 | Other for batlis, unenumerated.....doz.   | 1 50                 | 35           |
|      |   |                      |              | 2644 | Vichy for beverages, in boxes or flasks.....doz.  | 4 80                 | 35           |
|      |   |                      |              | 2645 | Limonin's, for extracting and the like.....doz. boxes   | 2 00                 | 35           |

| XV.—DRUGS, CHEMICALS, PHARMACEUTICAL PRODUCTS, &c.—con. |   |            |         | Nos. | Goods.   | Valuation. | Duties.  |
|---|---|------------|---------|------|--|------------|----------|
| Nos.  | Goods.  | Valuation. | Duties. |      |  |            |          |
| 2616  | Other unenumerated, in boxes or flasks . . . . .  | 4 00       | 35      | 2724 | Capsules with carbonic acid for aerated waters   | each       | 0 02     |
| 2617  | Aromatic . . . . .  | 4 00       | 35      | 2725 | „ decorated. ( <i>Increased by 30% on the</i>  | —          | —        |
| 2618  | Almond bran . . . . .   | 2 00       | 35      |      | <i>respective valuations</i> ) . . . . .   | 0 80       | 35       |
| 2619  | Sen-seo, in boxes containing up to 50 packets . . . . .   | 9 00       | 35      | 2726 | Masks for chloroform or ether . . . . .  | 4 00       | 35       |
| 2620  | Rigollot's or other shampoos, in boxes not containing more than 10 sheets. . . . .                                      | 3 00       | 35      | 2727 | Catgut for suture culture . . . . .  | 4 00       | 35       |
| 2621  | Purgative and refreshing soda, in boxes . . . . .   | 1 50       | 35      | 2728 | Brushes, electric: tooth . . . . .   | 3 00       | 35       |
| 2622  | Solutions, medicinal, of antipyrin, of Iodides, and of salicylates, of any brand . . . . .                              | 10 00      | 35      | 2729 | „ bath . . . . .   | 8 00       | 35       |
| 2623  | Tannate . . . . .   | 4 00       | 35      | 2730 | „ hair . . . . .   | 19 00      | 35       |
| 2624  | For hyperdermic, of all kinds, in phials or small flasks . . . . .  | 0 60       | 35      | 2731 | Films for cinematographs . . . . .   | 5 00       | 35       |
| 2625  | Somatoe of all kinds. N.W. . . . .  | 10 00      | 35      | 2732 | Belts or bands: non elastic . . . . .  | 1 00       | 35       |
| 2626  | Langlet's and similar sulphur . . . . .   | 2 50       | 35      | 2733 | Elastic . . . . .  | 1 50       | 35       |
| 2627  | Suppositories of any brand, in boxes or flasks . . . . .  | 4 00       | 35      | 2734 | Teeth-plugs ("culture"), unenumerated, of all kinds . . . . .  | 0 40       | 35       |
| 2628  | Forated talc, Men's and the like . . . . .  | 1 00       | 35      | 2735 | Pastille compressors . . . . .   | 3 00       | 35       |
| 2629  | Tamar Indian, Julien's and like fruit . . . . .   | 5 00       | 35      | 2736 | Preserve jars or vessels ("copa") of glass, with lid, for pharmacies . . . . .   | 0 20       | 35       |
| 2630  | Tamarin, rha and similar extracts, in flasks containing up to 200 grammes . . . . .                                     | 3 00       | 35      | 2737 | Eye-balls of glass, faience or porcelain, and cupping glass . . . . .  | 1 00       | 35 or 40 |
| 2631  | In larger flasks, containing up to 300 gr. . . . .  | 5 00       | 35      | 2738 | Corks with vulcanite disc and lotion-bottle stoppers . . . . .   | 1 25       | 35       |
| 2632  | Purgative teas and herbs, such as Chambar's, Cadet's, Swiss and the like . . . . .                                      | 1 50       | 35      | 2739 | Pans: for pus and for disinfecting instruments, of glass, faience or porcelain . . . . .                                     | 0 50       | 35 or 40 |
| 2663  | Chenax structure . . . . .  | 8 00       | 35      | 2740 | Of other kinds, unenumerated, and trays for photography other than that of faience . . . . .                                 | 0 40       | 35       |
| 2664  | Tonic: oriental . . . . .   | 2 00       | 35      | 2741 | Spoons of glass, faience or porcelain . . . . .  | 1 00       | 35 or 40 |
| 2665  | Other unenumerated . . . . .  | 7 00       | 35      | 2742 | Medicine droppers of all kinds . . . . .   | 0 25       | 35       |
| 2666  | Indian tonic . . . . .  | 3 00       | 35      | 2743 | Oriss peas or collars . . . . .  | 2 00       | 35       |
| 2667  | Berry's <i>tracifero</i> . . . . .  | 2 50       | 35      | 2744 | Sides. ( <i>Each dutiable at the rate of half the duty on a dozen plates according to their respective sizes</i> ) . . . . . | —          | 35       |
| 2668  | Tropen . . . . .  | 1 80       | 35      | 2745 | Tongue depressors . . . . .  | 0 50       | 35       |
| 2669  | Ointments or pomades in the form of specifics, of any brand and however put up, for medical or veterinary use . . . . . | 3 00       | 35      | 2746 | Artificial teeth . . . . .   | 1 25       | 35       |
| 2670  | Stroeheln's and similar ureidine . . . . .  | 6 00       | 35      | 2747 | Nasal donches . . . . .  | 0 30       | 35       |
| 2671  | Pierlot's and similar valerianate of ammonia . . . . .  | 8 00       | 35      | 2748 | Funnels of glass, crystal, faience or porcelain, of any size . . . . .   | 0 50       | 35 or 40 |
| 2672  | Legrand's and similar valerobromine . . . . .   | 8 00       | 35      | 2749 | Scarfiers of all kinds . . . . .   | 2 00       | 36       |
| 2673  | Ju-ne's, Strain's and similar vomitive . . . . .  | 3 00       | 35      | 2750 | Spatulas of all kinds: with blades up to 15 centimetres . . . . .  | 1 50       | 35       |
| 2674  | Medicinal wines of all kinds: in flasks or bottles containing up to 300 grammes . . . . .                               | 5 00       | 35      | 2751 | Larger . . . . .   | 3 00       | 35       |
| 2675  | In flasks or bottles containing more than 350 grammes and up to 1 litre . . . . .                                       | 8 00       | 35      | 2752 | Mirrors, dental . . . . .  | 4 50       | 35       |
| 2676  | In larger receptacles than 1 litre. N.W. . . . .  | 0 90       | 35      | 2753 | Frontal . . . . .  | 1 50       | 35       |
| 2677  | Kneipp's and other curative herbs . . . . .   | 3 00       | 35      | 2754 | Stereoscopes, hand, common . . . . .   | 0 50       | 35       |
| 2678  | Iodhygiene . . . . .  | 5 00       | 35      | 2755 | Current quality and fine . . . . .   | 2 00       | 35       |
| 2679  | Bristol's, Ayer's or other sarsaparilla and Caroba's <i>safai</i> . . . . .   | 9 00       | 35      | 2756 | Sterilizers: and drums ("tambores") of all kinds . . . . .   | 2 00       | 35       |

## Pharmacy Accessories.

## Surgical, Philosophical, Optical and Chemical Instruments.

|      |   |        |      |      |   |       |            |
|------|---|--------|------|------|---|-------|------------|
| 2680 | Needles or canules for hypodermic syringes: of steel with nickelled metal mounting . . . . .                      | 0 80   | 35   | 2757 | Milk safes of glass . . . . .   | each  | 0 10       |
| 2681 | The same, of irised platinum . . . . .  | 6 00   | 35   | 2758 | Gullite cutters for photography . . . . .   | 3 00  | 35         |
| 2682 | Suture . . . . .  | 0 30   | 35   | 2759 | Instruments and accessories: surgical, philosophical, optical, engineering and chemical, unenumerated. ( <i>According to the declared value</i> ) . . . . . | —     | Free or 35 |
| 2683 | Phials for serum and for hypodermic injections. G.W. . . . .  | 0 50   | 35   | 2760 | Irrigators: Esmarch's and other of glass, metal, enamelled metal, up to 1 litre. . . . .  | 3 00  | 35         |
| 2684 | Rings: teething, of Ivory . . . . .   | 25 00  | 35   | 2761 | Of more than 1 litre and up to 2 litres . . . . .   | 4 00  | 35         |
| 2685 | Gaiters, of light gum, of lane, rubber, of cold and teething blys . . . . .                                       | 2 00   | 35   | 2762 | Of more than 2 litres and up to 3 litres . . . . .  | 8 00  | 35         |
| 2686 | Apparatus: seltzogens, of all kinds, up to 3 litres capacity . . . . .  | 2 50   | 35   | 2771 | Larger . . . . .  | 6 00  | 35         |
| 2687 | Seltzogens of greater capacity . . . . .  | 3 50   | 35   |      | The rubber tubes and canules are appraised separately. ( <i>See Nos. 2763 and 2764</i> ) . . . . .  | —     | —          |
| 2688 | Hot's, of any form . . . . .  | 1 00   | 35   | 2772 | Syringes (complete or not): of tin, common, of any size . . . . .   | 1 00  | 35         |
| 2689 | Decanting ("desalojo"), of any size, with cap . . . . .   | 3 00   | 35   | 2773 | Of glass, for urethral injections . . . . .   | 0 03  | 35         |
| 2690 | The same, without tap . . . . .   | 1 50   | 35   | 2774 | Of glass and rubber, for urethral injections . . . . .  | 0 06  | 35         |
| 2691 | Salter's . . . . .  | 6 00   | 35   | 2775 | Of glass, vaginal . . . . .   | 0 12  | 35         |
| 2692 | Syphon for seltzer water . . . . .  | 0 35   | 35   | 2776 | Of glass and rubber, vaginal . . . . .  | 0 20  | 35         |
| 2693 | X-ray . . . . .   | 200 00 | Free | 2777 | (Clyster pumps) common . . . . .  | 0 60  | 35         |
| 2694 | Oxygen reactors . . . . .   | 5 50   | 35   | 2778 | Irrigators, Rognier's, of all kinds . . . . .   | 2 50  | 35         |
| 2695 | Areometers, of all kinds . . . . .  | 0 30   | 35   | 2779 | Hypodermic, common, complete and incomplete, with or without box . . . . .  | 0 25  | 35         |
| 2696 | Fittings complete or not, for seltzer-water syphons . . . . .   | 0 20   | 35   | 2780 | The same, current quality and fine, Luer's and similar, of any size . . . . .   | 2 00  | 35         |
| 2697 | For nursing bottles . . . . .   | 0 10   | 35   | 2781 | Lamps, small, for photography . . . . .   | 1 50  | 35         |
| 2698 | Iron armatures for trusses . . . . .  | 0 10   | 35   | 2782 | Spirit . . . . .  | 0 20  | 35         |
| 2699 | Glass articles for laboratories, such as ppettes, balloons, retorts, test glasses, Wolf's masks, &c. G.W. . . . . | 0 25   | 35   | 2783 | Formalin, small . . . . .   | 0 35  | 35         |
| 2700 | Labalers of all kinds . . . . .   | 8 00   | 35   | 2784 | Magnifying glasses and lenses, plain, up to 10 centimetres in diameter . . . . .  | 0 50  | 35         |
| 2701 | Autoclaves of all kinds . . . . .   | 80 00  | 35   | 2785 | Larger . . . . .  | 1 00  | 35         |
| 2702 | Balances, assay, of all kinds . . . . .   | 3 00   | 35   | 2786 | Nursing bottles, of glass, common . . . . .   | 0 50  | 35         |
| 2703 | „ for apothecaries, fine . . . . .  | 20 00  | 35   | 2787 | Wick rubber tubes, numbered or not . . . . .  | 0 30  | 35         |
| 2704 | „ precision, for laboratories. ( <i>According to the declared value</i> ) . . . . .                               | —      | 35   | 2788 | Percussion mammers . . . . .  | 3 00  | 35         |
| 2705 | „ densimetric . . . . .   | 5 00   | 35   | 2789 | Masticators, Carrier's and similar . . . . .  | 2 00  | 35         |
| 2706 | Bistouries of all kinds . . . . .   | 1 30   | 35   | 2790 | Sulphureted wicks . . . . .   | 0 10  | 35         |
| 2707 | Nipples for inhaling camphor or tar . . . . .   | 0 50   | 35   | 2791 | Graduated measures of glass or porcelain of all kinds . . . . .   | 1 50  | 35 or 40   |
| 2708 | Seltzer water bottles . . . . .   | 0 20   | 35   | 2792 | Microscopes, complete or not, for doctors or chemists . . . . .   | 50 00 | Free       |
| 2709 | Trusses, simple, large, of all kinds . . . . .  | 0 80   | 35   | 2793 | Sights ("maras") for surveyors . . . . .  | 2 00  | —          |
| 2710 | „ for children, of all kinds . . . . .  | 0 40   | 35   | 2794 | Mortars of composition or porcelain with or without pestle . . . . .  | 0 30  | 35 or 40   |
| 2711 | „ double, with a <i>surtojo</i> . . . . .   | —      | 35   | 2795 | Levels for surveyors, complete or not . . . . .   | 25 00 | Free       |
| 2712 | Furnaces or ovens of fireclay, with or without mufles. N.W. . . . .   | 0 40   | 35   | 2796 | Lenses of all kinds for photography . . . . .   | 1 80  | 35         |
| 2713 | Bracelets ("bravaletes") of all kinds . . . . .   | 0 30   | 35   | 2797 | Hollow, of all kinds . . . . .  | 2 00  | 35         |
| 2714 | Boxes: pill or powder, of cardboard . . . . .   | 0 80   | 35   | 2798 | Obtobators of all kinds . . . . .   | 1 00  | 35         |
| 2715 | Wafers or pills of all kinds. N.W. . . . .  | 0 30   | 35   | 2800 | Ophthalmoscopes . . . . .   | 5 00  | 35         |
| 2716 | Or receptacles of celluloid, casein or gelatin, for waters, pastilles, etc. . . . .                               | 1 50   | 35   | 2801 | Artificial eye . . . . .  | 0 50  | 35         |
| 2717 | Cannles: bone, for syringes. N.W. . . . .   | 3 00   | 35   | 2802 | Urinals of glass . . . . .  | 0 15  | 35         |
| 2718 | Glass, of all kinds. N.W. . . . .   | 2 00   | 35   |      |   |       |            |
| 2719 | Capsules: of paper or stoppers ("sobrenapas") . . . . .   | 1 00   | 35   |      |   |       |            |
| 2720 | „ of lead, small, for mercury flasks . . . . .  | 5 00   | 35   |      |   |       |            |
| 2721 | „ of tin plate, of all kinds. N.W. . . . .  | 0 50   | 35   |      |   |       |            |
| 2722 | „ of porcelain, of all kinds. N.W. . . . .  | 1 20   | 40   |      |   |       |            |
| 2723 | „ of enamelled iron, with or without catch, and an unenumerated article of iron, enamelled or not. G.W. . . . .   | 0 40   | 35   |      |   |       |            |

## PARAGUAY.

## TARIFF.]

| os.  | Goods.  | Valuation.<br>Pesos. | Duties<br>%. | Nos. | Goods.  | Valuation.<br>Pesos. | Duties<br>%. |
|------|---|----------------------|--------------|------|---|----------------------|--------------|
| 803  | Paper: fly-killing.....kilo.  | 0 20                 | 35           | 5.   | For the purposes of the valuations established in this section, imitation silk produced from animal fibres and also artificial or vegetable silk shall be deemed to be silk.  |                      |              |
| 804  | Filtering, of all kinds and of any size and vegetable filtering composition. G. W.....kilo.                   | 0 25                 | 35           | 6.   | If articles of silvered metals are imported in wooden cases, they shall only be weighed with their cases ("estuches") in which they are fitted.   |                      |              |
| 805  | Liquid gauges, for photography.....kilo.  | 2 00                 | 35           | 7.   | Loose buttons in bags or boxes shall be liable to a surtax of 20 % on their respective valuations.  |                      |              |
| 806  | Weights, small: for assay balances, set up to 20 grammes.....set  | 0 50                 | 35           |      | Buttous containing parts or ornaments of other materials, gold or silver excepted, shall be dutiable according to the material of most value entering into their manufacture.   |                      |              |
| 807  | Precision.....doz.  | 0 05                 | 35           | 8.   | Cardboard and pasteboard imported in bundles, with or without wooden frames, shall be dutiable by gross weight.   |                      |              |
| 808  | Nipple shields: of glass.....each   | 0 30                 | 35           | 9.   | The value of linen or cotton lace imported without embroidered boxes sh. be increased by 10 % if of pure or mixed silk the increase will be at the rate of 20 %.  |                      |              |
| 809  | With pump of rubber.....doz.  | 4 00                 | 35           | 10.  | The importer of labels, blocks or metal capsules, with the name of trading firms printed or engraved thereon, will be required to prove to the Customs at the place of entry that he is the owner or legal representative of the firm.  |                      |              |
| 810  | Pill tins, common.....doz.  | 10 00                | 35           | 11.  | If a same case contains flowers of cotton and other flowers of silk, they shall all be deemed to be of silk, and the importer will have to declare in what condition they arrive. Should flowers of faience or porcelain be imported without boxes, the gross weight thereof must be declared, whereupon a rebate of 30 % will be granted on the valuation. |                      |              |
| 811  | Current quality and fine.....doz.   | 4 00                 | 35           |      | The flowers shall be weighed together with their wooden, cardboard or canvas boxes.   |                      |              |
| 812  | Paint brushes, of hair with quill.....doz.  | 0 50                 | 35           | 12.  | If in the immediate containers of soap consist of tin plate, wooden or cardboard boxes, the soap shall be weighed together with such boxes.   |                      |              |
| 813  | Small, with handle, for the throat.....doz.   | 6 00                 | 35           | 13.  | Passenuterie of all kinds containing any proportion of silk shall be deemed to be of pure or mixed silk. Cards and frocks ("agarraderas") of pits cov. with silk, cotton or wool shall be valued with a rebate of 40 % according to kind.   |                      |              |
| 814  | Flowers, dental.....doz.  | 3 00                 | 35           |      | Fans exceeding 19 centimetres.....doz.  | 1 80                 | 35           |
| 815  | Of all kinds, except the foregoing.....each   | 0 20                 | 35           | 2869 | With ribs of rush, chip, palm, or wool, neither varnished nor painted, with paper sheet.....100   | 3 00                 | 35           |
|      | Photographic dry plates, having:  |                      |              | 2870 | The same, with ribs of wool rush or palm, varnished or painted, and with paper sheet.....100  | 6 00                 | 35           |
| 817  | 6 by 8 centimetres.....doz.   | 0 20                 | 35           | 2871 | The same, with mounting of bone.....doz.  | 8 00                 | 35           |
| 818  | 6 by 12.....doz.  | 0 65                 | 35           | 2872 | With ribs of wood and sheet of common fathers.....100   | 10 00                | 35           |
| 819  | 9 by 18.....doz.  | 0 67                 | 35           | 2873 | The same, with bone ribs.....doz.   | 3 00                 | 35           |
| 820  | 12 by 16.....doz.   | 1 70                 | 35           | 2874 | With wooden ribs and cotton sheet, and fans of bone with paper or cotton sheet.....doz.   | 6 00                 | 35 or 40     |
| 821  | 13 by 18.....doz.   | 0 15                 | 35           | 2875 | The same, without sheet, and fans with sheet of pure or mixed silk, common.....doz.   | 12 00                | 35 or 40     |
| 822  | 16 by 21.....doz.   | 2 90                 | 35           | 2876 | The same, current quality or fine and fans of leather.....doz.  | 70 00                | 35           |
| 823  | 18 by 21.....doz.   | 1 60                 | 35           | 2877 | Of tortoise shell, mother of pearl or ivory, with or without sheet.....doz.   | 100 00               | 35           |
| 824  | 21 by 27.....doz.   | 2 35                 | 35           | 2878 | The same, with sheet of fathers.....doz.  |                      |              |
| 825  | 24 by 30.....doz.   | 3 50                 | 35           | 2879 | Of all kinds not exceeding 19 centimetres. (Rebate of 25 % on the respective valuations.)   |                      |              |
| 826  | 27 by 33.....doz.   | 4 15                 | 35           | 2880 | Laces of all kinds: of cotton, leather or linen.....kilo.   | 1 20                 | 35           |
| 827  | 30 by 40.....doz.   | 9 00                 | 35           | 2881 | The same, of pure or mixed silk.....kilo.   | 4 00                 | 40           |
| 828  | 40 by 50.....doz.   | 13 00                | 35           | 2882 | The same, covered with silk.....kilo.   | 1 50                 | 55           |
| 829  | 50 by 60.....doz.   | 2 00                 | 35           | 2883 | Pe-tunnel oil, for use in lamps or bottles.....kilo.  | 1 00                 | 55           |
| 830  | Presses for photographs.....each  | 0 50                 | 35           | 2884 | The same, in tins, including the weight of receptacles.....kilo.  | 0 70                 | 35           |
| 831  | Chest protectors of rubber.....each   | 12 00                | 35           | 2885 | The same, quilted on tissue of pure or mixed silk.....kilo.   | 3 50                 | 40           |
| 832  | Pulverizers: vapor.....doz.   | 8 00                 | 35           | 2887 | Ornaments or applique work of all kinds, of glass, steel, metal or jet, for hats.....kilo.  | 2 00                 | 35           |
| 833  | With or without rubber bulbs.....doz.   | 0 10                 | 35           | 2888 | Of skin, with or without lining, or other appendages. N.W.....kilo.   | 3 50                 | 35           |
| 834  | Breast pumps: of glass common.....each  | 0 40                 | 35           | 2889 | The same, in cardboard boxes.....kilo.  | 3 00                 | 35           |
| 835  | With rubber tube.....doz.   | 0 20                 | 35           | 2890 | And fancy statuettes of cast iron, zinc and like, common.....kilo.  | 0 22                 | 35           |
| 2837 | Leeches.....1,000   | 10 00                | 35           | 2891 | Toilet waxes: for dyeing the hair, in flasks containing up to 100 grammes.....doz. flasks   | 2 50                 | 55           |
| 2838 | Silk for sutures, sterilized or not.....kilo.   | 100 00               | 55           | 2892 | For the hair, of all kinds.....doz.   | 2 50                 | 55           |
| 2839 | Dental chairs, complete or incomplete.....each  | 5 00                 | 35           | 2893 | Divine, Duchesse, Kanaga, Florida and other similar, or their imitations.....litre  | 1 50                 | 55           |
| 2840 | Probes or algales, of metal.....doz.  | 1 00                 | 35           | 2894 | Of all kinds, of all varieties.....litre  | 6 00                 | 55           |
| 2841 | Specimens of metal and unembellished specimens.....each   | 1 50                 | 35           | 2895 | Of all kinds, for dyeing the hair, in flasks containing up to 100 grammes.....doz. flasks   | 5 00                 | 55           |
| 2842 | Suspensaries: of linen and cotton.....doz.  | 1 00                 | 35           | 2896 | Needles and bodkins: embroidery, sewing, and crochet hooks, of all kinds, with or without handle.....kilo.  | 1 00                 | 35           |
| 2843 | Of silk.....doz.  | 4 00                 | 40           | 2897 | Knitting.....kilo.  | 0 50                 | 35           |
| 2844 | Small pots or jars: of porcelain, faience or glass, to contain up to 500 grammes.....kilo.                    | 0 10                 | 35 or 40     | 2898 | For sewing machines.....kilo.   | 10 00                | 35           |
| 2845 | The same, with lid of metal, celluloid or wood.....kilo.  | 0 20                 | 35 or 40     | 2899 | Coverings: of wood or bone, up to current quality.....game  | 1 50                 | 35           |
| 2846 | Pots: of faience, porcelain or glass, with lids of same materials, to contain up to 250 grammes.....100       | 5 00                 | 35 or 40     | 2900 | The same, fine.....kilo.  | 4 00                 | 35           |
| 2847 | The same, to contain up to 1,000 grammes.....100  | 10 00                | 35 or 40     | 2901 | Wire: for the manufacture of flowers, including the weight of bobbins.....kilo.   | 0 60                 | 35           |
| 2848 | Of porcelain or glass, decorated, or apothecaries' pots, to contain over 500 and up to 1,500 grammes.....each | 1 01                 | 35 or 40     | 2902 | Other than for electric apparatus, covered with silk.....kilo.  | 1 50                 | 40           |
| 2849 | Theodolites, complete or not.....doz.   | 50 00                | Free         | 2903 | Covered with cotton, linen or wool.....kilo.  | 1 00                 | 35           |
| 2850 | Thermometers, complete or not.....doz.  | 8 00                 | 35           | 2904 | Covered with paper.....kilo.  | 0 30                 | 35           |
| 2851 | Thermometers: clinical, of all kinds.....doz.   | 1 50                 | 35           |      | Photo albums, including covers:   |                      |              |
| 2852 | Rath.....doz.   | 3 60                 | 35           | 2905 | With or without paper cover.....doz.  | 3 00                 | 35           |
| 2853 | For roasts, of all kinds.....doz.   | 4 00                 | Free         | 2906 | Common, with cover of cotton velvet or plush, or of celluloid.....doz.  | 8 00                 | 35           |
| 2854 | Scissors of all kinds, surgical.....doz.  | 25 00                | 35           | 2907 | Current quality, with cover of leather, composition, plush or velvet of pure or mixed silk.....doz.   | 12 00                | 35 or 40     |
| 2855 | Lithes for dentists.....each  | 0 80                 | 35           |      |   |                      |              |
| 2856 | Traps: complete, for photographic camera.....doz.   | 0 30                 | 35           |      |   |                      |              |
| 2857 | Current quality and fine. (According to the declared value).....doz.  | 1 50                 | 35           |      |   |                      |              |
| 2858 | Tables of glass: for chemical assays.....100  | 5 00                 | 35           |      |   |                      |              |
| 2859 | For experiments.....1,000   | 1 00                 | 35           |      |   |                      |              |
| 2860 | For homeopathy.....1,000  | 0 20                 | 35           |      |   |                      |              |
| 2861 | Or glass robe of all kinds. N.W.....kilo.   | 0 20                 | 35           |      |   |                      |              |
|      | Extra reservoirs of glass, for irrigators, of a capacity:   |                      |              |      |   |                      |              |
| 2862 | Of 1 litre or less.....doz.   | 1 00                 | 35           |      |   |                      |              |
| 2863 | Of 1 1/2 litres.....doz.  | 2 00                 | 35           |      |   |                      |              |
| 2864 | Of 3 litres.....doz.  | 2 50                 | 35           |      |   |                      |              |
| 2865 | Of greater capacity.....doz.  | 2 50                 | 35           |      |   |                      |              |
| 2866 | Banks: of all kinds, including bandages ("curats") or bandage-makers' apparatus.....kilo.                     | 0 80                 | 35           |      |   |                      |              |
| 2867 | Plastered.....doz.  | 0 60                 | 35           |      |   |                      |              |
| 2868 | Cupping glasses with rubber pump.....each   | 0 30                 | 35           |      |   |                      |              |

## XVI.—MERCERIE.

Note.—All the valuations under this heading are increased by 60 % as from 1st October, 1912, with the following exceptions: Fine soap, cosmetics, and perfumes in general shall be increased by 80 %.

## Stationery, Perfumery and Bazaar Goods.

Note.—1. All articles enumerated in this section shall be weighed together with their respective receptacles and wrappers, including boxes of all kinds unless the mode of weighing them should be specially provided. They shall be dutiable by gross weight if imported in a single receptacle, excluding the wooden case.

2. In all declarations, the unit, weight or measurement of the contents of each package must be stated.

3. If the same receptacle contains goods assessed by net weight and other dutiable by gross weight, the weight representing the goods of most value shall be taken as the basis.

4. As to articles dutiable according to the declared value, it will be necessary, for each receptacle or package, to state the kind, quantity and quality of the goods and the value of each description, and in the case of liquid assented in this section, the contents of each flask must be specified,



| XVI.—MERCERIE—continued. |   |                      |               | Goods. |   |                      |               |
|--------------------------|---|----------------------|---------------|--------|---|----------------------|---------------|
| Nos.                     | Goods.  | Valuation.<br>Pesos. | Duties.<br>%. | Nos.   | Goods.  | Valuation.<br>Pesos. | Duties.<br>%. |
| 2908                     | Fine, with cover of tortoise shell, composition or wood of pearl.....doz.   | 30 00                | 35            | 2978   | Sweetmeat bags, of tissue, of all kinds.....kilo.   | 6 00                 | 35 or 40      |
| 2909                     | With cover of tortoise shell, ivory, or mother of pearl.....doz.  | 120 00               | 35            | 2979   | Cigar-holders of amber or ambroid and meerschaum, or their imitations. N.W.....kilo.  | 60 00                | 35            |
| 2910                     | Of the two foregoing numbers, with incrustations or ornaments.....doz.  | 200 00               | 35            | 2980   | The same, of other materials, of all kinds, unenumerated.....kilo.  | 5 00                 | 35            |
| 2911                     | Albums for postcards, or other unenumerated, of cloth.....doz.  | 2 50                 | 35            | 2981   | Embroideries on canvas, broadcloth or tissues other than silk, complete or not.....kilo.  | 4 00                 | 35            |
| 2912                     | As above, of paper or cardboard.....doz.  | 1 50                 | 35            | 2982   | The same, with pure or mixed silk.....doz.  | 5 00                 | 40            |
| 2913                     | The same, with leather cover.....doz.   | 5 00                 | 35            | 2983   | The same, with adhering cardboard or wood.....doz.  | 3 00                 | 35 or 40      |
| 2914                     | With musical box. (Surfact of 25% on the respective duties.).....kilo.  | 0 55                 | 35            | 2984   | List shoes (detachable) of wool or cotton, of all kinds, plain or embroidered.....kilo.   | 3 00                 | 55            |
| 2915                     | Pins: in packets.....kilo.  | 0 55                 | 35            | 2985   | Of silk.....kilo.   | 5 00                 | 55            |
| 2916                     | Common, in fancy boxes.....kilo.  | 1 00                 | 35            | 2986   | Buttons: of porcelain, faience, glass, bone and papier maché, for men's clothing, and buttons of oilcloth for furniture, common.....kilo.   | 0 45                 | 35            |
| 2917                     | In box, with glass head, safety pins, but pins with head of jet or glass.....kilo.  | 1 20                 | 35            | 2987   | Of wood, without shank, called bouton moulés.....kilo.  | 0 25                 | 35            |
| 2918                     | Other kinds.....kilo.   | 2 00                 | 35            | 2988   | Buttons for trousers, of metal, with holes or shank, of bronze, blanché, varnished, silvered, or yellow, of zinc nickelé or not, of tin plate with or without other common metals, of wood and other similar, and buttons of papier maché, for footwear.....kilo. | 0 60                 | 35            |
| 2919                     | Needle cases: of wood.....gross   | 0 50                 | 35            | 2989   | With shank, of steel, bone or composition, shirts, including glass buttons for ladies' apparel and metal buttons for soldiers' clothing, also those of metal, common, for children's apparel.....kilo.  | 1 00                 | 35            |
| 2920                     | Of bone, with glass beads (mostañilla), or of ornamented wood.....gross   | 5 00                 | 35            | 2990   | Of horn, corozo, bone, wood, buffalo, for men's or women's clothing.....kilo.   | 1 40                 | 35            |
| 2921                     | Raw cotton, ginned or not.....kilo.   | 0 30                 | 35            | 2991   | Fancy, of metal, gilt, silvered, oxidized, bronzed, plated, covered with silk or with passementerie of pure or mixed silk, wool, cotton or linen, and buttons of mother of pearl, up to current quality, and celluloid buttons.....kilo.                          | 3 00                 | 35 or 40      |
| 2922                     | Seal pails, of all kinds.....doz.   | 1 00                 | 35            | 2992   | Fine, of gilt metal, mother of pearl, tortoise shell, ivory and of metal, with reliefs for officers' uniforms.....kilo.   | 6 00                 | 35            |
| 2923                     | Amber in lumps, in natural state or melted.....kilo.  | 60 00                | 35            | 2993   | Drillantine or stilliboid.....doz.  | 3 00                 | 55            |
| 2924                     | Glasses: goggles with wire gauze, of all kinds, with or without case.....doz.   | 1 20                 | 35            | 2994   | Brushes and drawing pins of all kinds, and paper files.....kilo.  | 1 00                 | 35            |
| 2925                     | Spectacles, with or without arms, of all kinds.....doz.   | 2 40                 | 35            | 2995   | Buffalo, unmanufactured.....kilo.   | 0 60                 | 35            |
| 2926                     | Open glasses, of brass or leather.....doz.  | 20 00                | 35            | 2996   | Toy horses: rocking or rolling, over 40 centimetres.....doz.  | 2 50                 | 35            |
| 2927                     | The same, gilt, silvered, or nickelé.....doz.   | 40 00                | 35            | 2997   | The same, mechanical.....doz.   | 5 50                 | 35            |
| 2928                     | The same, of other kinds, and naval binocular telescopes.....doz.   | 60 00                | 35            | 2998   | Of solid wood, to be drawn, over 20 centimetres at foot.....kilo.   | 0 15                 | 35            |
| 2929                     | Telescopes, common.....doz.   | 40 00                | 35            | 2999   | Wooden leeds for working up hair.....doz.   | 4 00                 | 35            |
| 2930                     | As above, current quality and fine.....doz.   | 120 00               | 35            | 3000   | Chairs: of steel, iron or metal, nither gilt nor silvered, of all kinds.....doz.  | 2 00                 | 35            |
| 2931                     | Prismatic.....each  | 30 00                | 35            | 3001   | Of metal, gilt or silvered, plated or double, with or without ornaments.....kilo.   | 8 00                 | 35            |
| 2932                     | Of gold.....doz.  | 40 00                | 35            | 3002   | Boxes: of cardboard, empty, for matches, mounted or not.....kilo.   | 0 50                 | 35            |
| 2933                     | Spectacle frames. (Dutiable at half the rates of duty leviable thereon, according to kind.).....doz.  | —                    | 35            | 3003   | Common, for packing, mounted or not.....doz.  | 0 40                 | 35            |
| 2934                     | Frames for umbrellas or parasols: with handle or knob of composition, wood or common metals, with or without stick.....doz.   | 3 00                 | 35            | 3004   | Or cases, as above, for bats, spectacles, razors, and the like.....kilo.  | 0 60                 | 35            |
| 2935                     | The same, with ribs having less than 11 centimetres, for children.....doz.  | 1 50                 | 35            | 3005   | Or bags of cardboard or straw, for sweetmeats or other similar products.....kilo.   | 1 50                 | 35            |
| 2936                     | Napkin rings, of wood, bone, horn and celluloid.....doz.  | 4 00                 | 35            | 3006   | The same, trimmed with silk.....doz.  | 4 00                 | 40            |
| 2937                     | Unenumerated articles of wood, of all kinds, other than furniture or drawing room ornaments.....kilo.   | 0 50                 | 35            | 3007   | Snuff, of wood, buffalo, zinc, tin plate or rubber.....doz.   | 2 50                 | 35            |
| 2938                     | Articles of metal: silvered or electro plated, fine (Christofel's or E. Klanton's).....kilo.  | 10 00                | 35            | 3008   | Of wood, for scholars' or sewing requisites.....kilo.   | 0 20                 | 35            |
| 2939                     | The same, current quality (of Reed and Barton, Morrell, Alphonse, Simpson, Miller, Bayer & Co., Chevalier, Frenay, Bouanger & Co., Ercuis, Le Weiffall and other similar).....kilo. | 6 00                 | 35            | 3009   | Of tin plate, with seal pad, common, for scholars.....doz.  | 1 20                 | 35            |
| 2940                     | Silvered, common, and unenumerated articles of composition.....kilo.  | 2 50                 | 35            | 3010   | Small pattern boxes, common, for scholars.....gross   | 1 00                 | 35            |
| 2941                     | Of iron or steel with nickel, manufactured in any shape, and articles of nickel or nickelé, or of aluminium, for toilet or other purposes.....kilo.                                 | 1 50                 | 35            | 3011   | Decalcomania of all kinds.....kilo.   | 2 00                 | 35            |
| 2942                     | And ornaments of compressed pulp or papier maché.....kilo.  | 0 70                 | 35            | 3012   | Foot muffs, of plush, skin or cloth.....each  | 3 00                 | 35            |
| 2943                     | Or art or fancy articles. (Surfact of 30% according to kind.).....doz.  | —                    | 35            | 3013   | Stoves for curling iron.....doz.  | 6 00                 | 35            |
| 2944                     | Razor strops.....doz.   | 1 60                 | 35            | 3014   | Baskets: empty, or toys of esier, straw or other similar materials, of all kinds. G.W.....kilo.   | 0 60                 | 35            |
| 2945                     | Dress preservers of rubber or waterproof cloth: without silk.....kilo.  | 3 00                 | 35            | 3015   | The same, with accessories. (With a surfact of 50%.).....doz.   | —                    | 35            |
| 2946                     | The same, with silk.....kilo.   | 3 50                 | 40            | 3016   | Drawing charcoal for scholars.....kilo.   | 0 25                 | 35            |
| 2947                     | Steele: covered with pure or mixed silk tissue, for corsets or wearing apparel.....kilo.  | 1 50                 | 40            | 3017   | Tortoise shell, unmanufactured.....doz.   | 10 00                | 35            |
| 2948                     | The same, covered with silk tissue.....doz.   | 0 75                 | 35            | 3018   | Manufacture, of all kinds, unenumerated.....doz.  | 25 00                | 35            |
| 2949                     | The same covered with skin.....doz.   | 0 90                 | 35            | 3019   | Writing pads: of Russia or perfumed leather, for desks.....kilo.  | 4 50                 | 35            |
| 2950                     | Or iron, steel or cane springs covered with paper or not covered, for the same purposes as above.....kilo.  | 0 40                 | 35            | 3020   | Of other kinds of leather.....doz.  | 2 50                 | 35            |
| 2951                     | Wholesale imitation of horn or rubber.....doz.  | 1 60                 | 35            | 3021   | Of oilcloth or blotting paper, common, for desks.....kilo.  | 0 30                 | 35            |
| 2952                     | Reel, of all kinds.....doz.   | 12 00                | 35            | 3022   | Dish mats of wood, oilcloth, osier, and the like.....kilo.  | 0 60                 | 35            |
| 2953                     | Trays: of wood.....doz.   | 5 50                 | 35            | 3023   | Pocket books: of card cases of paper, oilcloth or canvas.....doz.   | 1 00                 | 35            |
| 2954                     | Reels of cardboard for pastry-cakes.....doz.  | 0 30                 | 35            | 3024   | The same, of leather, common.....doz.   | 2 00                 | 35            |
| 2955                     | Burbijos: of rubber.....doz.  | 0 50                 | 35            | 3025   | The same, of leather, current quality and those of celluloid or imitating tortoise shell or ivory.....doz.  | 5 00                 | 35            |
| 2956                     | Of leather.....doz.   | 1 50                 | 35            | 3026   | The same, fine.....doz.   | 10 00                | 35            |
| 2957                     | Wool len looms for embroidery: complete or not doz.   | 8 00                 | 35            | 3027   | Or satchels of leather, oilcloth or canvas, for scholars.....doz.   | 3 00                 | 35            |
| 2958                     | The same, with stand.....doz.   | 18 00                | 35            | 3028   | With accessories. (With a surfact of 25%, according to kind.).....doz.  | —                    | 35            |
| 2959                     | Walking sticks: of wood or cane, common, without sword, with or without ferrule.....doz.  | 3 00                 | 35            | 3029   | Cardboard: not covered, made from straw, yellow, from paper, grey, and cardboard made from mechanical wood pulp, common.....kilo.   | 0 08                 | 35            |
| 2960                     | The same, current quality and fine.....doz.   | 10 00                | 35            | 3030   | As above, covered, and cardboard of any other material, common, current quality and fine.....kilo.  | 0 12                 | 35            |
| 2961                     | Fine of any other unenumerated material.....doz.  | 3 00                 | 35            | 3031   | Cut to size, partly unmanufactured for packing or printing.....kilo.  | 0 25                 | 35            |
| 2962                     | For children, of all kinds.....doz.   | 1 00                 | 35            | 3032   | Printed for lotto games.....doz.  | 0 30                 | 35            |
| 2963                     | Extra fine, and those with handle of gold or silver. (According to the declared value).....doz.   | —                    | —             | 3033   | For the manufacture of playing cards.....doz.   | 0 20                 | 35            |
| 2964                     | Sticks for umbrellas and parasols. (Dutiable at walking stick, according to kind.).....doz.   | —                    | 35            | 3034   | Lithographed, for match boxes or other purposes, unenumerated.....kilo.   | 0 20                 | 35            |
| 2965                     | Sword sticks. (With a surfact of 50%, according to kind.).....doz.  | —                    | 55            | 3035   | Millboard ("cartulina") of all kinds.....doz.   | 0 25                 | 35            |
| 2966                     | Moustache holders, of all kinds.....doz.  | 0 60                 | 25            | 3036   | Primers for children's toy pistols.....doz.   | 1 00                 | 35            |
| 2967                     | Boas: of ostrich feathers, in cardboard or wool len boxes.....kilo.   | 15 00                | 35            |        |   |                      |               |
| 2968                     | The same, in canvas boxes or without boxes.....doz.   | 20 00                | 35            |        |   |                      |               |
| 2969                     | Of other feathers, of all kinds.....doz.  | 4 00                 | 35            |        |   |                      |               |
| 2970                     | Wooden balls for lotto games.....doz.   | 0 25                 | 35            |        |   |                      |               |
| 2971                     | Paper bags with inscriptions.....doz.   | 0 50                 | 35            |        |   |                      |               |
| 2972                     | Without inscriptions.....doz.   | 0 25                 | 35            |        |   |                      |               |
| 2973                     | Headbands, not having over 25 centimetres: of leather, tissue, broadcloth, cloth, plush, or metal, common.....doz.  | 3 50                 | 35            |        |   |                      |               |
| 2974                     | The same, current quality.....doz.  | 7 00                 | 35            |        |   |                      |               |
| 2975                     | The same, fine.....doz.   | 11 00                | 35            |        |   |                      |               |
| 2976                     | The same, of pure or mixed silk.....doz.  | 10 00                | 40            |        |   |                      |               |
| 2977                     | With accessories. (With a surfact of 25%, according to kind.).....doz.  | —                    | —             |        |   |                      |               |

## PARAGUAY.

| TARIFF.] |  | Goods. |          | Valuation. | Duties   | Nos.        | Goods. |  | Valuation. | Duties   |
|----------|--|--------|----------|------------|--|-------------|--------|--|------------|----------|
|          |  | Pesos. | %.       |            | %.   |             |        |  | Pesos.     | %.       |
| 037      | Celluloid (vornie): in sheets, for stamping or printing: in plates, threads or rods .....  | 1 50   | 35       | 3107       | Of silk .....  | kilo.       | 3107   | Of silk .....  | 20 00      | 40       |
| 038      | In plates, threads or rods .....   | 0 80   | 35       | 3108       | Stumps: of paper, for drawing .....  | doz.        | 3108   | Stumps: of paper, for drawing .....  | 0 10       | 35       |
| 039      | Meters for tailors and shoemakers .....  | 4 00   | 35       | 3109       | Of leather .....   | doz.        | 3109   | Of leather .....   | 0 50       | 35       |
| 040      | Brushes: with wooden tack, of vegetable fibres, with edges of bristles, for clothes, the hair, and hats .....                                    | 2 50   | 35       | 3110       | Of enamel, white or coloured .....   | doz.        | 3110   | Of enamel, white or coloured .....   | 2 00       | 35       |
| 041      | The same, of pure or mixed bristles or of other animal fibres .....  | 4 00   | 35       | 3111       | Meerschaum in lumps .....  | doz.        | 3111   | Meerschaum in lumps .....  | 20 00      | 35       |
| 042      | With tack of ivory, mother of pearl or tortoise shell .....  | 30 00  | 35       | 3112       | Prints, chromos, photographs and impressions of all kinds: in colours, on card, paper or pasteboard, up to current quality, unframed ..... | kilo.       | 3112   | Prints, chromos, photographs and impressions of all kinds: in colours, on card, paper or pasteboard, up to current quality, unframed ..... | 2 00       | 35       |
| 043      | With tack of celluloid, composition, rubber, buffalo, horn or bone, with or without incrustations of all kinds .....                             | 12 00  | 35       | 3113       | The same, fine, unframed .....   | kilo.       | 3113   | The same, fine, unframed .....   | 5 00       | 35       |
| 044      | Tooth, nail, rice powder comb, cleaning, including shaving brushes, complete or not, doz.  | 1 70   | 35       | 3114       | Framed, with or without glass. (According to the declared value) .....   | doz.        | 3114   | Framed, with or without glass. (According to the declared value) .....   | —          | 35       |
| 045      | Cigar cases: of leather, current quality and fine .....  | 7 50   | 35       | 3115       | Stretchers: screw, of wood, for trousers .....   | doz.        | 3115   | Stretchers: screw, of wood, for trousers .....   | 4 00       | 35       |
| 046      | Of any other kind, not including those silver plated, of mother of pearl, ivory or tortoise shell .....  | 3 00   | 35       | 3116       | The same, of iron, metal or wire .....   | 12 pairs    | 3116   | The same, of iron, metal or wire .....   | 4 00       | 35       |
| 047      | Of paper .....   | 1 00   | 35       | 3117       | Cases: of wood or cardboard, lined, for fancy articles, spectacles, cigar holders, pipes or other articles .....                           | kilo.       | 3117   | Cases: of wood or cardboard, lined, for fancy articles, spectacles, cigar holders, pipes or other articles .....                           | 2 50       | 35       |
| 048      | Ribbons: of silk, of all kinds. N.W. ....  | 20 00  | 40       | 3118       | The same, covered with leather .....   | doz.        | 3118   | The same, covered with leather .....   | 4 00       | 35       |
| 049      | The same, with admixture of other fibres, including ribbons with inscription of mixed silk and those with pile of silk. N.W. ....                | 14 00  | 40       | 3119       | Labels: for beverages, matches, perfumery, chemical products, and the like, one colour .....   | kilo.       | 3119   | Labels: for beverages, matches, perfumery, chemical products, and the like, one colour .....   | 1 00       | 35       |
| 050      | The same, special for men's hats. N.W. ....  | 7 00   | 40       | 3120       | The same, of two or more colours, except photo-types .....   | kilo.       | 3120   | The same, of two or more colours, except photo-types .....   | 1 30       | 35       |
| 0501     | Of cotton, white or coloured .....   | 1 00   | 35       | 3121       | Of paper, for marking prices, gummed or not .....  | kilo.       | 3121   | Of paper, for marking prices, gummed or not .....  | 0 70       | 35       |
| 0502     | The same, of pure or mixed linen .....   | 1 20   | 35       | 3122       | The same, with inscriptions showing their special character .....  | kilo.       | 3122   | The same, with inscriptions showing their special character .....  | 1 00       | 35       |
| 0503     | Of cotton shag .....   | 3 00   | 35       | 3123       | The same, of pasteboard, or suspending cards, of all kinds .....   | kilo.       | 3123   | The same, of pasteboard, or suspending cards, of all kinds .....   | 0 25       | 35       |
| 0504     | Of cotton, with inscription .....  | 1 50   | 35       | 3124       | The same, with inscription .....   | doz.        | 3124   | The same, with inscription .....   | 7 00       | 40       |
| 0505     | Of cotton, with silk border .....  | 2 00   | 40       | 3125       | For hats called "grifos," of pure or mixed silk .....  | doz.        | 3125   | For hats called "grifos," of pure or mixed silk .....  | 2 00       | 35       |
| 0506     | Of cotton, of silk border .....  | 1 50   | 35       | 3126       | As above, of cotton .....  | doz.        | 3126   | As above, of cotton .....  | 0 50       | 35       |
| 0507     | Of linen, leather, oilcloth, wool or metal, up to current quality .....  | 2 00   | 35       | 3127       | Of all kinds, for cigars or cigarettes .....   | doz.        | 3127   | Of all kinds, for cigars or cigarettes .....   | 0 80       | 35       |
| 0508     | The same, fine .....   | 3 00   | 35       | 3128       | Perfumed extracts, of all kinds .....  | litre       | 3128   | Perfumed extracts, of all kinds .....  | 0 00       | 55       |
| 0509     | Of pure or mixed silk, up to current quality ..  | 4 50   | 40       | 3129       | Paper lanterns .....   | kilo.       | 3129   | Paper lanterns .....   | 0 40       | 35       |
| 0510     | The same, fine .....   | 6 50   | 40       | 3130       | Chemise of silk for embroidery .....   | doz.        | 3130   | Chemise of silk for embroidery .....   | 10 00      | 5        |
| 0511     | Puffs of down or wool, for rice powder .....   | 5 00   | 55       | 3131       | Wood fibre or pulp, for the manufacture of paper .....   | kilo.       | 3131   | Wood fibre or pulp, for the manufacture of paper .....   | 0 03       | 35       |
| 0512     | Perfumers, of oiled, up to current quality each ..   | 3 50   | 35       | 3132       | Game counters of wood, horn or bone .....  | doz.        | 3132   | Game counters of wood, horn or bone .....  | 1 00       | 35       |
| 0513     | Other of all kinds. (According to the declared value) .....  | 4 00   | 35       | 3133       | The chips: of wood .....   | doz.        | 3133   | The chips: of wood .....   | 2 00       | 35       |
| 0514     | Paisots, perfumed or not, for toilet .....   | 1 00   | 35       | 3134       | The same, with false stones .....  | doz.        | 3134   | The same, with false stones .....  | 3 00       | 35       |
| 0515     | Cords: of silk, including watch cords .....  | 15 00  | 55       | 3135       | Artificial flowers: with silk, loose or in bunches, wreathe, and garlands or otherwise .....   | kilo.       | 3135   | Artificial flowers: with silk, loose or in bunches, wreathe, and garlands or otherwise .....   | 4 00       | 40       |
| 0516     | Of mixed silk .....  | 8 00   | 35       | 3136       | The same, or orange blossoms of cotton .....   | doz.        | 3136   | The same, or orange blossoms of cotton .....   | 2 00       | 35       |
| 0517     | Of linen or cotton, for corsets, dresses or hats ..  | 1 20   | 35       | 3137       | Or leaves and parts of flowers, of cotton, composition, tin plate or zinc, including artificial plants .....                               | kilo.       | 3137   | Or leaves and parts of flowers, of cotton, composition, tin plate or zinc, including artificial plants .....                               | 1 00       | 35       |
| 0518     | Of wool or cotton, with core of pita, for pictures or curtains .....   | 0 60   | 35       | 3138       | Or parts of flowers, of paper, tissue, floss or porcelain .....  | kilo.       | 3138   | Or parts of flowers, of paper, tissue, floss or porcelain .....  | 1 50       | 35 or 40 |
| 0519     | Or plaits of cotton covered with silk, for dresses or night shirts, hats and the like .....  | 7 00   | 40       | 3139       | Umbrella or sunshade sheaths: of pure or mixed silk .....  | kilo.       | 3139   | Umbrella or sunshade sheaths: of pure or mixed silk .....  | 10 00      | 40       |
| 0520     | Elastic, for use as exercisers .....   | 4 00   | 35       | 3140       | The same, of cotton or oilcloth .....  | doz.        | 3140   | The same, of cotton or oilcloth .....  | 0 80       | 35       |
| 0521     | Wreaths: funeral, of textile flowers, of all kinds ..  | 1 50   | 35       | 3141       | Match boxes: of leather, rubber, composition or metal, common .....  | doz.        | 3141   | Match boxes: of leather, rubber, composition or metal, common .....  | 1 20       | 35       |
| 0522     | Funeral, of any other kind, except those of immortelles .....  | 1 00   | 35       | 3142       | The same, current quality and fine .....   | doz.        | 3142   | The same, current quality and fine .....   | 3 00       | 35       |
| 0523     | Of the foregoing numbers, imported without boxes. (With a surtax of 25%) .....   | 10 00  | 35       | 3143       | The same, of Russia leather or imitations thereof .....  | doz.        | 3143   | The same, of Russia leather or imitations thereof .....  | 8 00       | 35       |
| 0524     | The same, of immortelles .....   | 6 00   | 35       | 3144       | Photographs on cards of any size, with or without inscriptions, of all kinds .....   | kilo.       | 3144   | Photographs on cards of any size, with or without inscriptions, of all kinds .....   | 4 00       | 35       |
| 0525     | Bridal, imported separately .....  | 10 00  | 35       | 3145       | Phototypes .....   | doz.        | 3145   | Phototypes .....   | 2 50       | 35       |
| 0526     | Of orange blossoms, with bonnet, bracelets and garlands, in a box .....  | 12 00  | 35       | 3146       | Hat bags of paper .....  | doz.        | 3146   | Hat bags of paper .....  | 0 40       | 35       |
| 0527     | As above, with veil and orange blossom trimmings, for dresses .....  | 35 00  | 35       | 3147       | Galloons of yellow metal, fringe, platings, thread or spangles, bullion, and those with cotton core, common .....                          | kilo.       | 3147   | Galloons of yellow metal, fringe, platings, thread or spangles, bullion, and those with cotton core, common .....                          | 2 50       | 35       |
| 0528     | Of aluminium .....   | 2 00   | 35       | 3148       | The same, gilt or silver gilt .....  | doz.        | 3148   | The same, gilt or silver gilt .....  | 8 00       | 35       |
| 0529     | Pocket knives, fine, of all kinds .....  | 1 50   | 35       | 3149       | The same, of silver or silver gilt, or with cotton or silk core .....  | kilo.       | 3149   | The same, of silver or silver gilt, or with cotton or silk core .....  | 22 00      | 35 or 40 |
| 0530     | Up to current quality .....  | 2 50   | 55       | 3150       | The same, of gold .....  | doz.        | 3150   | The same, of gold .....  | 70 00      | 35       |
| 0531     | Cosmetics of all kinds .....   | 1 50   | 35       | 3151       | Of cotton, with silk drawings for <i>tridador</i> or for wearing round the waist .....   | kilo.       | 3151   | Of cotton, with silk drawings for <i>tridador</i> or for wearing round the waist .....   | 4 00       | 40       |
| 0532     | Sewing cases: with accessories, but not in the shape of furniture. (According to the declared value) .....                                       | —      | 35       | 3152       | The same, of pure or mixed silk .....  | doz.        | 3152   | The same, of pure or mixed silk .....  | 5 00       | 40       |
| 0533     | Common, covered with plush, not containing more than four accessories .....  | 2 50   | 35       | 3153       | Balloons of rubber: with mountpiece of wood or bone .....  | kilo.       | 3153   | Balloons of rubber: with mountpiece of wood or bone .....  | 2 00       | 35       |
| 0534     | Chronos for printing or lithographic purposes, not containing .....  | 1 00   | 35       | 3154       | The same, without mountpiece .....   | doz.        | 3154   | The same, without mountpiece .....   | 6 00       | 35       |
| 0535     | Crosses and crucifixes of metal .....  | 1 50   | 35       | 3155       | Erasers and razor wipers of rubber, also elastic bands of rubber for match boxes .....   | kilo.       | 3155   | Erasers and razor wipers of rubber, also elastic bands of rubber for match boxes .....   | 1 50       | 35       |
| 0536     | Advertising or notice posters, with wooden frame, common .....   | 0 30   | 35       | 3156       | Rubber: cord and elastic bands for papers, sleeves, slings; rubber accessories and t-bands for vapourisers .....                           | kilo.       | 3156   | Rubber: cord and elastic bands for papers, sleeves, slings; rubber accessories and t-bands for vapourisers .....                           | 2 50       | 35       |
| 0537     | Beads or pearls in the shape of necklaces or loose ..  | 0 70   | 35       | 3157       | Liquid, in whatever receptacle .....   | doz.        | 3157   | Liquid, in whatever receptacle .....   | 0 50       | 35       |
| 0538     | Dolls: undressed .....   | 0 80   | 35       | 3158       | Gloves: of cotton, white, for the military ..  | doz.        | 3158   | Gloves: of cotton, white, for the military ..  | 1 30       | 55       |
| 0539     | Dressed .....  | 1 30   | 35 or 40 | 3159       | " of all kinds, of cotton, linen or its imitations .....   | kilo.       | 3159   | " of all kinds, of cotton, linen or its imitations .....   | 5 00       | 55       |
| 0540     | Dolls other than those of ivory or mother of pearl ..  | 6 00   | 35       | 3160       | " the same, lined or pushed by ( <i>tridador</i> ) ..  | doz.        | 3160   | " the same, lined or pushed by ( <i>tridador</i> ) ..  | 4 00       | 55       |
| 0541     | Chestboards: of white wool neither painted nor varnished, and those of cardboard covered with leather .....                                      | 4 00   | 35       | 3161       | " of cotton or linen with silk .....   | doz.        | 3161   | " of cotton or linen with silk .....   | 6 00       | 55       |
| 0542     | The same, painted or varnished .....   | 5 00   | 35       | 3162       | " of wool or with a admixture of fibres other than silk .....  | kilo.       | 3162   | " of wool or with a admixture of fibres other than silk .....  | 4 00       | 55       |
| 0543     | Of mahogany or jacaranda .....   | 15 00  | 35       | 3163       | " of wool, pure or mixed with silk ..  | doz.        | 3163   | " of wool, pure or mixed with silk ..  | 16 00      | 55       |
| 0544     | Thimbles: of steel, yellow metal, bone or horn ..  | 0 80   | 35       | 3164       | " of pure or mixed silk .....  | doz.        | 3164   | " of pure or mixed silk .....  | 16 00      | 55       |
| 0545     | Of aluminium .....   | 1 50   | 35       | 3165       | " of silk (or of leather), of all kinds ..   | doz.        | 3165   | " of silk (or of leather), of all kinds ..   | 12 00      | 55       |
| 0546     | Salt boxes, of wool .....  | 2 00   | 35       | 3166       | " the same, lined, of all kinds .....  | doz.        | 3166   | " the same, lined, of all kinds .....  | 2 00       | 55       |
| 0547     | Designs and patterns for embroidery, making, of cardboard or paper, and patterns for dresses of cardboard .....                                  | 1 20   | 35       | 3167       | <i>Guarda-las</i> of iron, for men's clothing ..   | kilo.       | 3167   | <i>Guarda-las</i> of iron, for men's clothing ..   | 0 50       | 35       |
| 0548     | Dominoes: of wood or composition .....   | 12 00  | 35       | 3168       | Of other combs on metals, for the same purposes and buckles for belts and footwear, plain ..   | kilo.       | 3168   | Of other combs on metals, for the same purposes and buckles for belts and footwear, plain ..   | 1 00       | 35       |
| 0549     | Of bone or horn .....  | 6 00   | 35       | 3170       | The same, figured, and covered buckles of all kinds .....  | kilo.       | 3170   | The same, figured, and covered buckles of all kinds .....  | 2 00       | 35       |
| 0550     | With ivory or mother of pearl .....  | 14 00  | 35       | 3171       | Yarn or thread for matches .....   | doz.        | 3171   | Yarn or thread for matches .....   | 0 40       | 35       |
| 0551     | Lace or cushion covers: .....  | 2 00   | 35       | 3172       | For looms, of cotton .....   | doz.        | 3172   | For looms, of cotton .....   | 0 80       | 35       |
| 0552     | Loose texture, of cotton .....   | 2 00   | 35       | 3173       | " of wool .....  | doz.        | 3173   | " of wool .....  | 0 50       | 35       |
| 0553     | Of cotton, pure or mixed wool, imitation Valenciennes ("viretana"), gauze or crochet, including those combined with metal threads or pearl ..... | 4 00   | 35       | 3174       | " of wool mixed with fibres other than silk .....  | kilo.       | 3174   | " of wool mixed with fibres other than silk .....  | 0 45       | 35       |
| 0554     | Of linen, common, and those of cotton, hand woven .....  | 10 00  | 35       | 3175       | For looms, of linen .....  | doz.        | 3175   | For looms, of linen .....  | 5 00       | 40       |
| 0555     | Of linen, current quality and fine .....   | 15 00  | 35       | 3176       | " of silk .....  | doz.        | 3176   | " of silk .....  | 5 00       | 40       |
| 0556     | Of pure or mixed silk, with pearl .....  | 6 00   | 40       | 3177       | Thread: cotton, on reels, subject to declaring the quantity in metres contained on each reel ..  | 1000 metres | 3177   | Thread: cotton, on reels, subject to declaring the quantity in metres contained on each reel ..  | 0 10       | 35       |
| 0557     | Of silk mixed with other fibres .....  | 16 00  | 40       |            |  |             |        |  |            |          |

| XVI.—MERCHISE—continued. |   |            |         | Goods. |  |            |         | Nos. |  |            |         | Goods. |  |            |         | Valuation. |  |            |         | Duties. |                                  |      |    |      |                          |      |    |      |   |       |    |      |  |      |    |      |  |      |    |      |                                      |      |    |      |   |      |          |      |   |      |    |      |  |      |    |      |                                |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |   |          |      |   |      |    |      |   |      |    |      |   |       |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |                                       |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |      |      |   |      |    |      |  |      |    |      |                           |      |    |      |                                 |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |                         |      |    |      |   |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |      |    |      |                                    |      |    |      |   |      |    |      |  |   |    |      |  |      |    |      |                                      |      |    |      |   |      |    |      |  |      |    |      |   |       |    |      |  |      |    |
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| Nos.                     | Goods.  | Valuation. | Duties. | Nos.   | Goods.   | Valuation. | Duties. | Nos. | Goods.   | Valuation. | Duties. | Nos.   | Goods.   | Valuation. | Duties. | Nos.       | Goods.   | Valuation. | Duties. |         |                                  |      |    |      |                          |      |    |      |   |       |    |      |  |      |    |      |  |      |    |      |                                      |      |    |      |   |      |          |      |   |      |    |      |  |      |    |      |                                |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |   |          |      |   |      |    |      |   |      |    |      |   |       |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |                                       |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |      |      |   |      |    |      |  |      |    |      |                           |      |    |      |                                 |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |                         |      |    |      |   |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |      |    |      |                                    |      |    |      |   |      |    |      |  |   |    |      |  |      |    |      |                                      |      |    |      |   |      |    |      |  |      |    |      |   |       |    |      |  |      |    |
|                          |   | Pesos.     | %.      |        |  | Pesos.     | %.      |      |  | Pesos.     | %.      |        |  | Pesos.     | %.      |            |  | Pesos.     | %.      |         |                                  |      |    |      |                          |      |    |      |   |       |    |      |  |      |    |      |  |      |    |      |                                      |      |    |      |   |      |          |      |   |      |    |      |  |      |    |      |                                |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |   |          |      |   |      |    |      |   |      |    |      |   |       |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |                                       |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |      |      |   |      |    |      |  |      |    |      |                           |      |    |      |                                 |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |                         |      |    |      |   |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |   |      |    |      |   |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |  |      |    |      |   |      |    |      |                                    |      |    |      |   |      |    |      |  |   |    |      |  |      |    |      |                                      |      |    |      |   |      |    |      |  |      |    |      |   |       |    |      |  |      |    |
| 3178                     | Cotton, on reels weighing more than 70 grammes, in balls or skeins, also linen thread, unbleached or coloured, for shoemakers or harness makers, in balls or on reels, including the weight of the reels and paper in which wrapped ..... kilo. | 0 70       | 35      | 3241   | Photograph frames: of tin plate, brass, with or without ornaments ..... doz. | 0 30       | 35      | 3242 | Of celluloid, pasteboard covered with plush, or other similar, up to 20 centimetres ..... doz. | 1 20       | 35      | 3243   | Of wool, fancy, with or without ornaments ..... " doz. | 3 00       | 35      | 3244       | Of tin plate, stamped, up to 20 centimetres ..... " doz. | 0 35       | 35      | 3245    | As above, of bronze ..... " doz. | 5 00 | 35 | 3246 | Ivory: crude ..... kilo. | 8 00 | 35 | 3247 | Manufactured, of all kinds, with the exception of that expressed in other numbers ..... kilo. | 25 00 | 35 | 3248 | Masks of cardboard, without beard, G. W. .... " doz. | 0 30 | 35 | 3249 | The same, with beard; and beards and wigs of cotton, wool and the like, G. W. .... kilo. | 1 00 | 35 | 3250 | Of cotton or wire gauze ..... " doz. | 3 00 | 35 | 3251 | Of pure or mixed silk, velvet or wax ..... " doz. | 5 00 | 35 or 40 | 3252 | Medals of common metal, of all kinds ..... " doz. | 2 00 | 35 | 3253 | Osiers, loose or in bundles, of all kinds ..... " doz. | 0 10 | 35 | 3254 | Leads for pencils ..... " doz. | 1 50 | 35 | 3255 | Cups: finger-clamping, of all kinds, with or without sponge ..... doz. | 0 50 | 35 | 3256 | Paint-brush, with or without tin plate ..... " doz. | 2 50 | 35 | 3257 | Dolls (complete or not): of celluloid ..... kilo. | 4 00 | 35 | 3258 | Joined (united) and beads of biscuit and their imitations, imported separately ..... kilo. | 1 50 | 35 | 3259 | Other dolls, with head of biscuit ..... " doz. | 0 60 | 35 | 3260 | Of other kinds, with head not being of biscuit ..... kilo. | 0 25 | 35 | 3261 | Dressed. (Increased by 40% on their respective valuations, and by 10% only if merely with chenise) ..... " doz. | — | 35 or 40 | 3262 | Moss cutwaders and dried plants ..... kilo. | 0 50 | 35 | 3263 | Medicine of vegetable origin ..... " doz. | 8 00 | 35 | 3264 | Manufactured, of all kinds, with the exception of that expressed in other numbers ..... kilo. | 25 00 | 35 | 3265 | Razors: of all kinds, with or without handle, including safety razors ..... doz. | 6 00 | 35 | 3266 | Blades for ordinary or safety razors, of all kinds ..... doz. | 1 50 | 35 | 3267 | Wares of vulcanized rubber, or elastic gum, unnumbered ..... kilo. | 1 50 | 35 | 3268 | Ornaments of biscuit, of all kinds ..... " doz. | 2 50 | 35 | 3269 | Sticks for manna-farming ..... " doz. | 1 00 | 35 | 3270 | Screens: of palm, common, G. W. .... kilo. | 0 25 | 35 | 3271 | The same with handle of wood, bone or horn and screens of straw, wood, chip or painted palm, including those of paper or cloth, to the exclusion of those of pure or mixed silk ..... kilo. | 0 50 | 35 | 3272 | The same, of pure or mixed silk stuff ..... " doz. | 4 00 | 40 | 3273 | Paper: coloured or white, for packing, jar-bid ("fajas") paper, poster or label ("cartones") paper, jacket ("cortaza") paper, straw paper and bag paper ..... kilo. | 0 12 | 40 | 3274 | Common, white, for newspapers, in rolls or reams ..... " doz. | 0 08 | Free | 3275 | Cloth-faced paper, for plans ..... " doz. | 0 25 | 35 | 3276 | White for booklets and for writing, of all kinds and sizes, including account paper and coloured paper not exceeding the official size ..... kilo. | 0 20 | 35 | 3277 | Lining, G. W. .... " doz. | 0 15 | 35 | 3278 | Wall, common, G. W. .... " doz. | 0 25 | 35 | 3279 | The same, common, gilt, silvered or bronzed, G. W. .... kilo. | 0 70 | 35 | 3280 | The same, stamped or imitating leather, varnished or not, G. W. .... kilo. | 0 60 | 35 | 3281 | The same, with gilding, silvering or bronzing, G. W. .... kilo. | 1 50 | 35 | 3282 | The same, felted not gilt, G. W. .... " doz. | 1 00 | 35 | 3283 | The same, with gilding, silvering or bronzing, G. W. .... kilo. | 1 80 | 35 | 3284 | Albumen, and special photographic paper, including weight of tin ..... " doz. | 2 00 | 35 | 3285 | Cigarettes ..... " doz. | 0 60 | 35 | 3286 | Or cards for writing on, in boxes, with their corresponding envelopes ..... kilo. | 0 40 | 35 | 3287 | Oil for letter-copying, blotting paper and w.c. paper ..... kilo. | 0 30 | 35 | 3288 | Tissue, painted, canvas and other unnumbered papers ..... kilo. | 0 40 | 35 | 3289 | M-talic (emamel), white or coloured ..... " doz. | 2 00 | 35 | 3290 | Ferroprussiate and other special papers for copying plans ..... kilo. | 0 60 | 35 | 3291 | In tapes or discs for telegraphs and recorders ..... " doz. | 0 15 | 35 | 3292 | Trans-parent for window panes, called glazier ..... " doz. | 1 80 | 35 | 3293 | Open-work metal, for bouquets, boxes, castles or other ornaments ..... kilo. | 1 00 | 35 | 3294 | Carbon, common, for tracing by hand ..... " doz. | 1 50 | 35 | 3295 | The same, for typewriters ..... " doz. | 3 50 | 35 | 3296 | Umbrellas (with or without cases): Of pure or mixed cotton or wool ..... each | 0 70 | 35 | 3297 | Of pure or mixed silk ..... " doz. | 2 00 | 40 | 3298 | Of pure or mixed silk, with ivory handle ..... " doz. | 8 00 | 40 | 3299 | Sword (increased by 25%, according to kind) ..... " doz. | — | 55 | 3300 | Passementerie (for furniture, carriages and curtains): Of pure or mixed silk, combined or not with metal threads ..... kilo. | 6 00 | 55 | 3301 | The same, with splashes ..... " doz. | 7 00 | 55 | 3302 | Of pure or mixed wool, of cotton, silk or jute, including that combined with metal threads, kilo. | 3 00 | 35 | 3303 | Passementerie (for dresses, coats and the like, namely, ornaments, applications, fringes, plaits, galloons and trimmings): Of pure or mixed silk, combined or not with metal threads ..... kilo. | 7 00 | 55 | 3304 | With gauze tulle and other transparent tissues ..... " doz. | 14 00 | 55 | 3305 | The same, with puri, with or without metal threads ..... kilo. | 4 00 | 55 |



## PARAGUAY.

| TARIFF.] |  |                      |              |      |  |                      |              |
|----------|--|----------------------|--------------|------|--|----------------------|--------------|
| Nos.     | Goods.   | Valuation.<br>Pesos. | Duties<br>%. | Nos. | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
| 3306     | Of the foregoing numbers, of cotton, pure or mixed wool, combined or not with metal threads.....   | 3 00                 | 35           | 3375 | Pencil sharpeners: of bronze or aluminium.....   | 1 00                 | 35           |
| 3307     | The same, with pure, with or without metal threads.....  | 2 00                 | 35           | 3376 | The same, of steel, iron or lead.....  | 0 20                 | 35           |
| 3308     | Mats or pa-se-partout of cardboard.....  | 0 50                 | 35           | 3377 | Drying racks ("secadores"), of all kinds.....  | 1 20                 | 35           |
| 3309     | Paste, shaving.....  | 2 50                 | 55           | 3378 | Silk: in skeins, for sewing or embroidering.....   | 11 00                | 5            |
| 3310     | Of opiate, dental.....   | 12 00                | 55           | 3379 | For the same use, of all kinds, except of 1,000 m. ....  | 0 28                 | 5            |
| 3311     | Combs, of all kinds, except those of tortoise-shell, metal or ivory.....   | 3 00                 | 35           | 3380 | For making button-holes, called Milanese or not.....   | 0 29                 | 55           |
| 3312     | Metal, common.....   | 1 20                 | 35           | 3381 | Seals, mechanical, of metal or rubber, complete or not.....  | 10 00                | 35           |
| 3313     | Aluminium.....   | 2 00                 | 35           | 3382 | The same, non-mechanical.....  | 4 00                 | 35           |
| 3314     | Braid combs, hair pins, etc., of horn, rubber, or celluloid, with or without ornaments of metal or false stones.....   | 3 50                 | 35           | 3383 | Small, for wax sealing or marking.....   | 1 00                 | 35           |
| 3315     | Human hair, except those of tortoise-shell, metal or ivory.....  | 20 00                | 35           | 3384 | Serpentines and confetti.....  | 0 30                 | 35           |
| 3316     | Rabbit's hair.....   | 2 50                 | 35           | 3385 | Letter envelopes: blank.....   | 0 50                 | 35           |
| 3317     | Of balloons, of leather, with or without inner tube of rubber, of all kinds.....   | 2 00                 | 35           | 3386 | Stamped or with impressions.....   | 1 00                 | 55           |
| 3318     | Clothes racks of wire, with or without parts of wood.....  | 0 80                 | 35           | 3387 | Envelope booklets, scented.....  | 1 00                 | 55           |
| 3319     | Perforators for cheques and other purposes.....  | 2 50                 | 35           | 3388 | Suspenders: of cotton, elastic or oot, for trousers.....   | 3 00                 | 35           |
| 3320     | Parchment of all kinds.....  | 3 00                 | 35           | 3389 | The same of cotton, with figures of silk.....  | 5 00                 | 40           |
| 3321     | False pearls and beads of glass.....   | 1 50                 | 35           | 3390 | The same, of pure or mixed silk.....   | 10 00                | 40           |
| 3322     | Blinds or curtains: Indian and other origins, including those of bead work.....  | 1 00                 | 35           | 3391 | Of leather.....  | 5 00                 | 35           |
| 3323     | In the piece.....  | 1 00                 | 35           | 3392 | For children. ( <i>Rebate of 40 on the respective valuations according to kind.</i> ).....   |                      |              |
| 3324     | Pipes, smoking: of wood, briar or papier maché.....  | 3 00                 | 35           | 3393 | Tobacco pouches of leather or rubber, of all kinds.....  | 1 50                 | 35           |
| 3325     | Of wood, with mouth piece of amber, ambroid or their imitations.....   | 10 00                | 35           | 3394 | Book covers: of tortoise shell, mother of pearl, ivory or fine metal.....  | 25 00                | 35           |
| 3326     | Of meers haum or its imitations, of all kinds, with cases.....   | 25 00                | —            | 3395 | The same, of Russia leather or imitations thereof.....   | 10 00                | 35           |
| 3327     | The same, without cases. ( <i>Increased 25 %</i> ).....  | —                    | —            | 3396 | The same, with boards, half-boards, cloth or half-cloth binding.....   | 3 00                 | 25           |
| 3328     | Blackboards of any composition or tin plate, of each of 6 W.....   | 0 05                 | 35           | 3397 | Covers of cardboard, with or without iron or bronze clip, for filing invoices, papers, &c.....   | 0 50                 | 35           |
| 3329     | Plates or trays of cardboard, with or without inscription, for pastry-cooks.....   | 0 30                 | 35           | 3398 | Cards: blank, of all kinds.....  | 0 50                 | 35           |
| 3330     | Pens of steel or other metal.....  | 2 50                 | 35           | 3399 | Congratulations, of all kinds, including those of ivory or celluloid, plain.....   | 1 50                 | 33           |
| 3331     | Feathers, ostrich, unprepared.....   | 45 00                | 35           | 3400 | Of ivory (celluloid), any, with applications or painted, in boxes containing up to a doz. kilo.....  | 5 00                 | 35           |
| 3332     | The same, for bonnets or caps, in boxes, of more than 2 millimetres in thickness.....  | 30 00                | 35           | 3401 | The same, in packets or boxes of more than a dozen.....  | 1 00                 | 35           |
| 3333     | The same, in boxes of cardboard, clip or cloth.....  | 50 00                | 35           | 3402 | Of cardboard, with applications of celluloid, silk or plush.....   | 2 00                 | 35 or 40     |
| 3334     | Of birds of all kinds, loose or in the form of ornaments, in whatever receptacle.....  | 7 00                 | 35           | 3403 | With inscription, for photography.....   | 1 00                 | 35           |
| 3335     | For bolsters ("almohadones") or eider-down quilts, including bags.....   | 3 50                 | 25           | 3404 | Scented.....   | 1 00                 | 55           |
| 3336     | Feather clusters of all kinds.....   | 1 00                 | 25           | 3405 | Cloth, special book-binding.....   | 0 50                 | 35           |
| 3337     | Jars, put: of wood or zinc.....  | 1 50                 | 25           | 3406 | Tracing drawings or plans, canvas prepared for painting and canvas painted on for photograph galleries, weight including roller.....           | 0 60                 | 35           |
| 3338     | Or boxes of tin plate, with or without mirror or glass.....  | 0 35                 | 35           | 3407 | Of linen or cotton, sized, for hats.....   | 1 00                 | 35           |
| 3339     | Powder: face.....  | 1 00                 | 55           | 3408 | Of wool, elastic lithography.....  | 2 00                 | Free         |
| 3340     | Soap.....  | 1 00                 | 55           | 3409 | Clippers for the beard or hair.....  | 7 00                 | 35           |
| 3341     | Tooth, in cardboard or wooden boxes, including Brown's dentifrice in flasks.....   | 1 20                 | 55           | 3410 | Curling irons: three or more tongs.....  | 3 50                 | 35           |
| 3342     | The same, in porcelain or glass boxes.....   | 0 20                 | 35           | 3411 | With one or two tongs.....   | 1 20                 | 35           |
| 3343     | Steel or glass, for flower makers.....   | 0 20                 | 35           | 3412 | Scissors: of all kinds, except those mentioned under Nos. 1468 to 1472, including tailors' shears up to 31 centimetres.....                    | 1 50                 | 35           |
| 3344     | Pomatum for the face and hair.....   | 3 00                 | 55           | 3413 | Tailors' shears, of more than 31 centimetres.....  | 2 00                 | 35           |
| 3345     | Book-holders, of wood, common and straps for scholars.....   | 1 20                 | 35           | 3414 | Metal stamps, with or without appendages.....  | 1 50                 | 35           |
| 3346     | Purses: of paper or cotton stuff, of all kinds.....  | 0 80                 | 35           | 3415 | Ink: writing, black or coloured, however imprinted, G. W.....  | 0 10                 | 35           |
| 3347     | Of plush, leather, mother-of-pearl or of any common.....   | 1 20                 | 35           | 3416 | Printing, in wooden cases or iron drums, G. W.....   | 0 20                 | Free         |
| 3348     | The same, current quality.....   | 4 00                 | 35           | 3417 | The same, in tin boxes or pots, also lithographic ink.....   | 0 60                 | 35           |
| 3349     | The same, fine.....  | 10 00                | 35           | 3418 | Marking, in flasks packed in wooden boxes.....   | 1 20                 | 35           |
| 3350     | Parcel-holders of wire or wool.....  | 0 20                 | 35           | 3419 | The same, in flasks packed in wooden boxes.....  | 2 00                 | 35           |
| 3351     | Penholders: of faience or wood, common.....  | 0 40                 | 35           | 3420 | China (Indian), in flasks or tablets.....  | 1 00                 | 35           |
| 3352     | Of bone or wood and theirs unenumerated, up to fine quality.....   | 1 80                 | 25           | 3421 | Inkstands: of cast glass.....  | 0 30                 | 35           |
| 3353     | Fountain pens.....   | 5 00                 | 25           | 3422 | Of cut glass.....  | 0 60                 | 35           |
| 3354     | Postcards: without other inscriptions than those connected with their character.....   | 1 00                 | 25           | 3423 | Of wood and glass.....   | 0 40                 | 35           |
| 3355     | Sensitized for photography.....  | 2 00                 | 35           | 3424 | Or writing desks ("escritorios"), of cast iron.....  | 0 25                 | 35           |
| 3356     | The same, with appliqué pure or mixed silk.....  | 2 50                 | 40           | 3425 | The same, of bronzes or other common metals.....   | 1 00                 | 35           |
| 3357     | Knobs or handles for umbrellas, canes, and handbags, of wood or composition.....   | 2 00                 | 35           | 3426 | The same, of wood and bronze or other common metals.....   | 0 75                 | 35           |
| 3358     | The same, of lead or nickel-plated zinc or other common metals.....  | 0 60                 | 35           | 3427 | Bands, insertions, trimmings or squares: of cotton, embroidered, with or without.....  | 5 00                 | 35 or 40     |
| 3359     | Parasols (with or without case): plain, of cotton, for women.....  | 0 30                 | 35           | 3428 | The same, of pure or mixed linen, embroidered.....   | 8 00                 | 35 or 40     |
| 3360     | The same, with ornaments of cotton or wool and cotton.....   | 0 50                 | 35           | 3429 | Of wool, embroidered with silk, as above.....  | 10 00                | 40           |
| 3361     | Of the foregoing numbers, for girls and provided the ribs do not exceed 41 centimetres. ( <i>Rebate of 30% on their respective valuations, according to kind.</i> )..... | —                    | 35           | 3430 | Of pure or mixed silk, as above.....   | 18 00                | 40           |
| 3362     | Of mixed silk.....   | 1 60                 | 40           | 3431 | Chalk: for tailors or for billiards.....   | 0 15                 | 35           |
| 3363     | The same, embroidered, or with ornaments, and silk parasols, plain.....  | 2 00                 | 40           | 3432 | For schools, G. W.....   | 0 06                 | 25           |
| 3364     | Of silk, embroidered or ornamented.....  | 0 70                 | 35           | 3433 | Galleons: of silk.....   | 15 00                | 40           |
| 3365     | Of cotton, for men.....  | 1 50                 | 40           | 3434 | Of mixed silk.....   | 8 00                 | 40           |
| 3366     | The same, of mixed silk or of unbleached silk.....   | 1 50                 | 40           | 3435 | Of elastic cord, with silk, including galleon with inscription of pure or mixed silk.....  | 5 00                 | 40           |
| 3367     | Battle-dress of cord, thread or parchment: for shuttlecocks.....   | 2 50                 | 35           | 3436 | Of elastic cord, of cotton.....  | 3 00                 | 35           |
| 3368     | Rackets for other games.....   | 6 00                 | 35           | 3437 | Of wood or cotton or cotton for skirt borderings, including galleon with inscription of cotton, wool or wool and cotton and waxed galleon..... | 1 50                 | 35           |
| 3369     | Scraper of all kinds, except of mother-of-pearl, horn or tortoise-shell.....   | 1 20                 | 35           | 3438 | Of cotton, for skirt bordering, including galleon for shoe bordering.....  | 2 50                 | 35           |
| 3370     | Rules and squares of white wood, very common.....  | 0 25                 | 35           | 3439 | Of ribbon of cotton, for trimmings, called "punto de gallo", and of like.....  | 1 00                 | 35           |
| 3371     | Of dyed wood, with or without bronze filets.....   | 0 80                 | 35           | 3440 | The same, with figures of silk.....  | 4 00                 | 40           |
| 3372     | Of other wood.....   | 1 50                 | 35           | 3441 | Or plaits of common straw or chip for hats, baskets and similar purposes.....  | 0 80                 | 35           |
| 3373     | Rosaries: of wood or glass, with three or four beads.....  | 2 00                 | 35           | 3442 | The same, current quality and fine, and fancy.....   | 2 50                 | 35           |
| 3374     | Of cocoon, pure, worked wood or their imitations.....  | 3 00                 | 35           | 3443 | The same, with silk.....   | 3 50                 | 40           |
|          |  |                      |              | 3444 | The same, of silk imitating straw, with or without mixture of other fibres.....  | 5 00                 | 40           |
|          |  |                      |              | 3445 | Top of wood.....   | 0 40                 | 35           |
|          |  |                      |              | 3446 | Fittings or accessories: of bronze, for umbrellas and other purposes.....  | 1 00                 | 35           |
|          |  |                      |              | 3447 | Drawing, such as boards, encls and tholike.....  | 0 25                 | 35           |
|          |  |                      |              | 3448 | Leather, with or without appendages, baskets.....  | 1 25                 | 35           |

| Nos.   | Goods.  | XVI.—MERCERIE—continued. |        | Nos. | Goods. | Valuation. Duties  |          |
|--|---|--------------------------|--------|------|--------|--|----------|
|  |   | Valuation.               | Duties |      |        | Pesos.   | %.       |
| 3419   | Of iron, zinc or other common metals, for the manufacture of neckties, baskets, suspenders and garters, including umbrella or parasol ribs. . . . .   | kilo.                    | 0 50   | 35   | 3492   | For children, of all kinds. ( <i>Half the valuation of men's shirts, according to kind</i> ) . . . . .           | — 55     |
| 3450   | Of all kinds, for the manufacture of braces, except those of metal, and vulcanized bands. . . . .   | kilo.                    | 1 50   | 35   | 3493   | Blouses ("camisetas de crepe"): of cotton. . . . .   | 3 00 55  |
| 3451   | Of cotton, with or without adhering metal parts, for umbrellas. . . . .   | kilo.                    | 1 00   | 35   | 3494   | Of cotton with silk. . . . .   | 4 00 55  |
| 3452   | The same, of pure or mixed silk. . . . .  | kilo.                    | 3 00   | 40   | 3495   | Of pure or mixed wool. . . . .   | 5 00 55  |
| 3453   | Wholesale imitations: of wool, of all kinds. . . . .  | doz.                     | 0 28   | 35   | 3496   | Of wool with silk, pure or mixed. . . . .  | 6 00 55  |
| 3454   | G W. . . . .  | doz.                     | 0 28   | 35   | 3497   | Of linen and its imitations. . . . .   | 5 00 55  |
| 3454   | Cycles (toys): chain. . . . .   | each                     | 7 00   | 35   | 3498   | Of linen and its imitations with silk. . . . .   | 8 00 55  |
| 3455   | The same, chainless or common. . . . .  | doz.                     | 2 00   | 35   | 3499   | Overcoats: of cloth of wool pure or mixed with other fibres, for men. . . . .                                    | 10 00 55 |
| 3456   | Spectacle glasses. . . . .  | 12 pairs                 | 0 50   | 35   | 3500   | Of waterproof tissue or rubber, with or without wool, for men, women, and overalls. . . . .                      | 6 00 55  |
| 3457   | Floures or platings of all kinds: of cotton. . . . .  | kilo.                    | 3 00   | 35   | 3501   | For children, of all kinds. ( <i>Half the valuation of these articles for men, according to kind</i> ) . . . . . | — 55     |
| 3458   | Of mixed silk. . . . .  | kilo.                    | 7 00   | 40   | 3502   | Coats and oilskins, of rubber or oilcloth, for sailors. . . . .  | 0 50 55  |
| 3459   | The same, of silk. . . . .  | doz.                     | 15 00  | 40   | 3503   | Vests: of cotton or linen, pure or mixed with other fibres. . . . .  | 2 00 55  |
| 3460   | Mate saddles of wood or cardboard. . . . .  | doz.                     | 2 00   | 35   | 3504   | Of wool, pure or mixed with other fibres. . . . .  | 3 00 55  |
| XVII.—READY-MADE CLOTHING.   |   |                          |        |      |        |  |          |
| Note.—All the valuations under this heading are increased by 60% as from 1st October, 1919, with the following exceptions: Ready-made garments and 1 thing of cotton shall be increased by 40% only.   |   |                          |        |      |        |  |          |
| Notes.—1. All articles enumerated in this section shall be weighed together with the cardboard boxes, paper and wrappers, unless the mode of weighing them should be specially provided.   |   |                          |        |      |        |  |          |
| 2. If the made-up articles are lined with pure or mixed silk, they shall be liable to a surtax of 20% on the respective valuations. This surtax shall not apply to fur, or pure or mixed silk wares.   |   |                          |        |      |        |  |          |
| 3. By children's articles are understood those measuring less than thirty-four centimetres around the neck.  |   |                          |        |      |        |  |          |
| 4. Detached collars and cuffs, even imported with the shirts, will be assessed separately.   |   |                          |        |      |        |  |          |
| 5. Dresses with skirt of one tissue and underskirt of another tissue shall be appraised at the rate leviable on the skirt of most value. Separate skirts, underskirts and dress-gowns shall be valued at half the amount of their price.                     |   |                          |        |      |        |  |          |
| 6. Linen of all kinds partly made up shall be deemed to be completed.  |   |                          |        |      |        |  |          |
| 7. Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres; mixed silk tissue shall include any tissue containing 30% or more, but under 80% of silk; tissue with silk shall apply to any tissue containing less than 30% of silk. |   |                          |        |      |        |  |          |
| 8. All articles of vegetable or artificial silk shall be entitled to a rebate of 35% on those of animal silk in their respective classes.  |   |                          |        |      |        |  |          |
| 3461   | Made-up articles of knitted tissues: of cotton, with or without admixture of wool, such as coats, skirts, "mamuleros" and bath drawers. . . . .   | kilo.                    | 2 00   | 55   | 3518   | Of unbleached silk, of all kinds. . . . .  | 20 00 55 |
| 3462   | Of cotton, common, such as chemisettes and chemises. . . . .  | kilo.                    | 1 00   | 55   | 3519   | Of flannel or tissue of wool pure or mixed with fibres other than silk. . . . .                                  | 12 00 55 |
| 3463   | Of cotton, unenumerated above. . . . .  | kilo.                    | 2 50   | 55   | 3520   | Neckties: of cotton or linen. . . . .  | 2 00 55  |
| 3464   | Of cotton with silk, such as coats and skirts. . . . .  | kilo.                    | 3 00   | 55   | 3521   | Of wool pure or mixed with other fibres. . . . .   | 4 00 55  |
| 3465   | Of cotton with silk, unenumerated above. . . . .  | kilo.                    | 4 00   | 55   | 3522   | Of mixed silk, with or without lining, and buckram. . . . .  | 10 00 55 |
| 3466   | Of pure or mixed wool, such as petticoats, coats and "mamuleros". . . . .   | kilo.                    | 3 00   | 55   | 3523   | Of silk, with or without lining and buckram. . . . .   | 16 00 55 |
| 3467   | Of pure or mixed wool, unenumerated above, except kerchiefs classed in tissues. . . . .   | kilo.                    | 3 50   | 55   | 3524   | Corsets: of all kinds, of pure or mixed silk. . . . .  | 50 00 55 |
| 3468   | Of wool, pure or mixed with silk, such as coats and petticoats. . . . .   | kilo.                    | 4 00   | 55   | 3525   | Of other tissues, with springs of horse, whalebone, or metal, current quality and fine. . . . .                  | 20 00 55 |
| 3469   | Of wool, pure or mixed with silk, unenumerated above. . . . .   | kilo.                    | 5 00   | 55   | 3526   | The same, common. . . . .  | 8 00 55  |
| 3470   | Of pure or mixed linen and imitations thereof. . . . .  | kilo.                    | 6 00   | 55   | 3527   | The same, with or without imitation whalebone of wood, cane, and having up to 4 metal busses. . . . .            | 5 00 55  |
| 3471   | Of pure or mixed linen and imitations thereof, of pure or mixed silk. . . . .   | kilo.                    | 8 00   | 55   | 3528   | Curtains and hangings: of pure or mixed silk, with back or lining of jute or swanskin. . . . .                   | 9 00 55  |
| 3472   | Of pure or mixed silk. . . . .  | kilo.                    | 20 00  | 55   | 3529   | Other kinds. ( <i>Dutiable according to the tissue of which composed</i> ). . . . .                              | — 55     |
| Made-up Articles of all Kinds.   |   |                          |        |      |        |  |          |
| 3473   | Christening robes ("aguas para bautizo"): of cotton, common. . . . .  | each                     | 2 00   | 55   | 3530   | Collars: of pure or mixed silk, for men, for children, whatever be their condition. . . . .                      | 2 00 55  |
| 3474   | The same, current quality and fine. . . . .   | each                     | 5 00   | 55   | 3531   | Of paper, for men or children. . . . .   | 1 00 55  |
| 3475   | Of pure or mixed silk, with silk embroideries or any other trimmings. . . . .   | kilo.                    | 10 00  | 55   | 3532   | Of rubber. . . . .   | 2 00 35  |
| 3476   | The same, of tissue of animal, vegetable or artificial silk, pure or mixed, of all kinds, with or without trimmings of all kinds. . . . .   | each                     | 15 00  | 55   | 3533   | Of celluloid. . . . .  | 0 50 35  |
| 3477   | Dressing gowns: for women, plain, of cotton. . . . .  | doz.                     | 20 00  | 55   | 3534   | Of cotton tissue on one or both sides, with core of paper pulp or cardboard. . . . .                             | 0 15 35  |
| 3478   | The same, embroidered, or with embroidered incisions or applications. . . . .   | doz.                     | 50 00  | 55   | 3535   | Of cotton lace. . . . .  | 12 00 55 |
| 3479   | The same of wool pure or mixed with fibres other than silk. . . . .   | doz.                     | 70 00  | 55   | 3536   | The same, of pure or mixed linen. . . . .  | 14 00 55 |
| 3480   | The same of silk pure or mixed with other fibres, including velvet morning gowns. . . . .   | each                     | 30 00  | 55   | 3537   | The same, of silk. . . . .   | 18 00 55 |
| 3481   | For men and women, of pure or mixed wool. . . . .   | doz.                     | 10 00  | 55   | 3538   | Collars and cuffs not enumerated, except those of silk. . . . .  | 3 50 55  |
| 3482   | The same, of cotton. . . . .  | doz.                     | 5 00   | 55   | 3539   | Fronts: of all kinds, of tissue of wool pure or mixed with other fibres, for men. . . . .                        | 15 00 55 |
| 3483   | The same, of all kinds. . . . .   | doz.                     | 15 00  | 55   | 3540   | Of tissue of all kinds except silk. . . . .  | 6 00 55  |
| 3484   | Bags: of cloth or other cotton tissue. . . . .  | kilo.                    | 0 60   | 40   | 3541   | For children, of all kinds. ( <i>Half the valuation, according to kind</i> ). . . . .                            | — 55     |
| 3485   | Of unbleached pita burlap. . . . .  | doz.                     | 0 20   | 40   | 3542   | Travelling rugs composed of two tissues: of wool. . . . .  | 1 00 55  |
| 3486   | Of sail cloth. . . . .  | doz.                     | 0 30   | 40   | 3543   | Of mixed wool and those with pile. . . . .   | 4 00 55  |
| 3487   | Used ( <i>Rebate of 50% on the duties applicable to bags, according to kind</i> ). . . . .  | doz.                     | —      | 40   | 3544   | Stockings and socks: of wool, felted ("apunadas"), for peasants, very common. . . . .                            | 0 90 35  |
| 3488   | Shirts: of cotton, with or without starch, with or without starched or not, including night shirts, for men. . . . .  | doz.                     | 6 00   | 55   | 3545   | Of cotton and cotton mixed with wool. . . . .  | 2 00 35  |
| 3489   | Of cotton, with visible parts of cotton, embroidered, plaited or checked, and shirts of cotton pique, including those with visible parts of pure or mixed silk and of pure or mixed linen, plain. . . . . | doz.                     | 12 00  | 55   | 3546   | Of cotton, with silk. . . . .  | 3 50 40  |
| 3490   | Of cotton, with visible parts of pure or mixed linen, pure or mixed silk, embroidered, plaited or checked, and shirts of linen pique. . . . .   | doz.                     | 18 00  | 55   | 3547   | Of unbleached cotton, long, for peasants, very common. . . . .   | 0 80 35  |
| 3491   | Of linen, cotton or wool with silk. . . . .   | doz.                     | 28 00  | 55   | 3548   | Of wool pure or mixed, except with silk. . . . .   | 5 00 40  |
|  |   |                          |        |      | 3549   | Of wool with silk. . . . .   | 5 00 40  |
|  |   |                          |        |      | 3550   | Of linen or its imitations. . . . .  | 5 50 35  |
|  |   |                          |        |      | 3551   | Of linen or its imitations, with silk. . . . .   | 8 00 40  |
|  |   |                          |        |      | 3552   | Of pure or mixed silk. . . . .   | 20 00 40 |
|  |   |                          |        |      | 3553   | Incomplete. ( <i>Dutiable as complete stockings and socks, according to kind</i> ). . . . .                      | — 55     |
|  |   |                          |        |      | 3554   | Overcoats: of wool pure or mixed with other fibres, of all kinds, for men and women. . . . .                     | 15 00 55 |
|  |   |                          |        |      | 3555   | The same, for children. . . . .  | 7 50 55  |
|  |   |                          |        |      | 3556   | Trousers: of oilcloth. . . . .   | 0 50 55  |
|  |   |                          |        |      | 3557   | Of wool pure or mixed with other fibres. . . . .   | 48 00 55 |
|  |   |                          |        |      | 3558   | Of linen or cotton or with admixture of other fibres. . . . .  | 15 00 55 |
|  |   |                          |        |      | 3559   | For children, ( <i>Half the valuation, according to kind</i> ). . . . .  | — 55     |
|  |   |                          |        |      | 3560   | Shirt fronts: of linen or cotton on one or both sides, with core of paper pulp or of cardboard. . . . .          | 0 50 35  |

| Valuation.   |   | Duties.  |    | Goods.   |  | Valuation. |          | Duties. |  |
|--|---|----------|----|--|--|------------|----------|---------|--|
| Pesos.   |   | %        |    | Nos.   |  | Pesos.     |          | %       |  |
| Goods.   |   |          |    | silk shall apply to any tissue containing less than  |  |            |          |         |  |
|  |   |          |    | 30% of silk.   |  |            |          |         |  |
| 5561   | Of celluloid .....  | 1 doz.   | 25 | 3.—Woolen tissue shall cover any tissue containing up to 20% of other fibres except silk; mixed woolen tissue shall include any tissue containing wool 30% inclusive but under 80% of wool in admixture with other fibres, except silk; tissue with wool shall apply to any tissue containing less than 30% of wool in admixture with other fibres, except silk. |  |            |          |         |  |
| 5562   | Of rubber .....   | 2 doz.   | 35 | 4.—In the various classifications of tissues, involving different valuations, the selvages shall not be taken into account; these shall solely be discarded breadthwise in the assessment by the square metre.   |  |            |          |         |  |
| 5563   | Of pure or mixed cotton for men .....   | 3 doz.   | 55 | 5.—Coloured tissues shall be deemed to include those manufactured with coloured threads and tissues dyed in the piece; painted tissues shall mean those colour-stamped or printed on the stuff.  |  |            |          |         |  |
| 5564   | Coarse mantles ("pellones"); of wool pure or mixed with other fibres .....  | 24 doz.  | 55 | 6.—Unless otherwise determined, wool shall cover flock wool and renovated wool.  |  |            |          |         |  |
| 5565   | Articles of fur, of all kinds, except mantles classed in No. 3588 .....   | 5 kilo.  | 55 | 7.—Unless specially mentioned, hair is dutiable as wool.   |  |            |          |         |  |
| 5566   | Gaiters: of rubber or waterproof cloth .....  | 12 pairs | 55 | 8.—Boxes of paper or cloth shall be treated as immediate wrappers ("envoltorios").   |  |            |          |         |  |
| 5567   | Of pure or mixed wool .....   | 6 kilo.  | 55 | 9.—Handkerchiefs with initials or with a flower or ornament in one of the corners shall not be considered as embroidered.  |  |            |          |         |  |
| 5568   | Cuffs: of pure or mixed cotton or linen, for men or boys, in any condition .....  | 12 pairs | 55 | 10.—By carpets shall be understood those of a simple piece as well as woven ones.  |  |            |          |         |  |
| 5569   | Of paper, for men and boys .....  | 3 doz.   | 55 | 11.—All articles of vegetable or artificial silk shall be entitled to a rebate of 25% on those of animal silk in their respective classes.   |  |            |          |         |  |
| 5570   | Of rubber .....   | 2 doz.   | 35 | 3606 Carpets: of shaved shag, of pure or mixed wool, of all kinds .....  |  | 2 20       | 35       |         |  |
| 5571   | Of celluloid .....  | 1 kilo.  | 35 | 3607 Of pile shag, of pure or mixed wool .....   |  | 1 00       | 35       |         |  |
| 5572   | Of cotton tissue, on one or both sides, with core of paper pulp or cardboard .....  | 12 pairs | 35 | 3608 Of shag of pile or of other fibres .....  |  | 0 50       | 35       |         |  |
| 5573   | Sheets and pillow cases: of cotton, hemmed or fluted .....  | 1 kilo.  | 55 | 3609 Of "jergón" (coarse cloth), of pure or mixed wool .....   |  | 0 60       | 35       |         |  |
| 5574   | The same, of linen pure or mixed with other fibres .....  | 3 doz.   | 55 | 3610 Strip carpets ("carpetas") of cotton, with or without admixture of pile, with or without woolen fringe .....  |  | 0 60       | 35       |         |  |
| 5575   | Embroidered or with initials, of all kinds. (With a rebate of 25% on the above valuations, according to kind) .....   | —        | 55 | 3611 Table covers, of jute, cotton or admixture of other fibres, with or without metal threads, plain and non-embroidered .....  |  | 1 00       | 35       |         |  |
| 5576   | Jackets and dust coats: of lustreine, for men and women, of all kinds .....   | 3 doz.   | 55 | 3612 The same, plushy .....  |  | 1 40       | 35       |         |  |
| 5577   | Vests of cotton ("brin"), of pure or mixed linen, for men and women, of all kinds .....   | 1 doz.   | 55 | 3613 Of pile or cotton with wool or of pure or mixed wool .....  |  | 1 50       | 35       |         |  |
| 5578   | Dust coats of lustreine, of all kinds .....   | 4 doz.   | 55 | 3614 Of mixed wool .....   |  | 2 00       | 35       |         |  |
| 5579   | Dust coats of pure or mixed cotton or linen, of all kinds .....   | 2 doz.   | 55 | 3615 Of wool .....   |  | 4 50       | 40       |         |  |
| 5580   | Of pure or mixed wool, for men .....  | 4 doz.   | 55 | 3616 Of wool or cotton with silk .....   |  | 0 30       | 35       |         |  |
| 5581   | For children, of all kinds. (Shall be appraised at half the above valuations) .....   | —        | 55 | 3617 "Chuces" (kind of carpets) of pile, cocoanut fibres or twine .....  |  | 1 20       | 35       |         |  |
| 5582   | Bath wraps, of cotton, napped or not .....  | 1 doz.   | 55 | 3618 Bedspreads: of cotton, of all kinds .....   |  | 2 50       | 35       |         |  |
| 5583   | Wearing apparel for ladies: of pure or mixed wool, of all kinds, except of silk, such as mantles, t-lunas, pelermes, boleros, "zuavos" and other similar .....    | 5 doz.   | 55 | 3619 Crochet male, and imitations thereof .....  |  | —          | 55       |         |  |
| 5584   | Of pure or mixed silk, with applications, of all kinds .....  | 10 doz.  | 55 | 3620 Curtains, brise bise and other kinds: of cotton imitating crochet and of tulle with applications of cotton tissue .....   |  | 3 00       | 35       |         |  |
| 5585   | Of pure or mixed silk, velvet or plush .....  | 25 doz.  | 55 | 3621 Of cotton, linen or admixture, with lace, and those of lace or transparent tissues, not including those classed in the foregoing number .....   |  | 3 50       | 35       |         |  |
| 5586   | Of for, of all kinds .....  | 8 doz.   | 55 | 3622 Of jute, cotton or admixture of these materials, with or without metal threads, plain .....   |  | 1 40       | 35       |         |  |
| 5587   | For girls. (Shall be appraised with a rebate of 50% on the valuation of these articles according to kind) .....   | —        | 55 | 3623 As above, plushy .....  |  | 1 60       | 35       |         |  |
| 5588   | Suits for men, of pure or mixed woolen tissue, in the shape of morning coats or frock coats .....   | 18 doz.  | 55 | 3624 Of pile or cotton with wool .....   |  | 1 50       | 35       |         |  |
| 5589   | The same, in the shape of lounge suits .....  | 15 doz.  | 55 | 3625 Of mixed wool .....   |  | 2 00       | 35       |         |  |
| 5590   | The same, of cotton, linen, or admixture of these materials, in the shape of lounge suits .....   | 4 doz.   | 55 | 3626 Of wool .....   |  | 2 50       | 35       |         |  |
| 5591   | Bath, of pure or mixed wool .....   | 2 doz.   | 55 | 3627 Of pure or mixed silk or of cotton with silk, with or without linen or cotton lace .....  |  | 8 00       | 40       |         |  |
| 5592   | For children, of all kinds. (Shall be appraised with a rebate of 50% on the valuation of suits for men, according to kind, except for the foregoing number) ..... | —        | 55 | 3628 Of silk .....   |  | 15 00      | 40       |         |  |
| 5593   | Ready-made clothing: of cotton, namely christening robes, plain or with cotton lace .....   | 1 doz.   | 55 | 3629 Mats: of cane or cori ("cordelillo") .....  |  | 0 35       | 35       |         |  |
| 5594   | The same, embroidered or with embroidered insertions or applications .....  | 2 doz.   | 55 | 3630 From India .....  |  | 0 10       | 35       |         |  |
| 5595   | Of silk pure or mixed with other fibres, namely christening robes .....   | 15 doz.  | 55 | 3631 Of any other kind .....   |  | 0 60       | 35       |         |  |
| 5596   | Of pure or mixed wool, namely christening robes .....   | 8 doz.   | 55 | 3632 Scarves: of cotton, linen or admixture, including scarves in the piece .....  |  | 1 00       | 35       |         |  |
| 5597   | Cloaks of pique or other cotton tissues, plain or embroidered, for children .....   | 0 doz.   | 55 | 3633 The same, of wool pure or mixed in any proportion including scarves in the piece .....  |  | 2 00       | 35       |         |  |
| 5598   | Of pure or mixed silk, with or without trimmings, for children .....  | 8 doz.   | 55 | 3634 Bands: of pile or jute, for harness-makers' wares or furniture, including bands in the piece .....  |  | 0 35       | 35       |         |  |
| 5599   | Of wool pure or mixed with other fibres, with or without trimmings, for children .....  | 4 doz.   | 55 | 3635 The same, of cotton, with admixture of pile or jute .....   |  | 0 65       | 35       |         |  |
| 5600   | Of pure or mixed linen, with or without trimmings, for children .....   | 1 doz.   | 55 | 3636 Scarves: of mixed silk .....  |  | 10 00      | 40       |         |  |
| 5601   | Of cotton, with or without trimmings, for women .....   | 12 doz.  | 55 | 3637 Of silk .....   |  | 15 00      | 40       |         |  |
| 5602   | Of pure or mixed linen, with or without trimmings, with or without visible part of silk, for women .....  | 30 doz.  | 55 | 3638 Flat plush .....  |  | 12 00      | 35 or 40 |         |  |
| 5603   | Of pure or mixed wool, for women, with or without trimmings, with or without visible part of silk .....   | 40 doz.  | 55 | 3639 Door mats of cocoanut fibres .....  |  | 0 30       | 35       |         |  |
| 5604   | Of pure mixed silk, for women, with or without trimmings .....  | 80 doz.  | 55 | 3640 Feet of pure or mixed wool, in the piece, except special hat felt .....   |  | 0 80       | 35       |         |  |
| 5605   | Of velvet or plush, for women, with or without trimmings .....  | 100 doz. | 55 | 3641 Blankets: of wool, hemmed or bordered .....   |  | 2 50       | 35       |         |  |
| XVIII.—TISSUES.  |   |          |    |  |  |            |          |         |  |
| Note.—All the valuations under this heading are increased by 60% as from 1st Oct. 1913, with the following exceptions:—All textiles (fabrics) of cotton shall be increased by 40% only.  |   |          |    |  |  |            |          |         |  |
| Notes.—1.—All tissues dutiable by weight shall be weighed together with their boxes and wrappers even if an entry separately in the same case, and with the boards and cardboard on which the stuffs are rolled, save as regards tissues containing 30% and more of silk which shall be weighed solely with their wrappers, and if the latter are imported in cardboard, wooden or tin boxes, with a rebate of 20% on their respective valuations. This rule shall not apply to tissues for which the mode of weighing should be specially determined. |   |          |    |  |  |            |          |         |  |
| If the goods are imported in bales, cases or packets with or without protecting boards ("cabezales"), they shall be dutiable by gross weight.  |   |          |    |  |  |            |          |         |  |
| 2.—Silk tissue shall cover any tissue containing up to 20% inclusive of other fibres; mixed silk tissue shall include any tissue containing from 30% inclusive but under 80% of silk; tissue with  |   |          |    |  |  |            |          |         |  |
| 3652   | Table cloths and napkins, also table centres: of pure or mixed linen, plain .....   | 1 80     | 35 | 3652 Table cloths and napkins, also table centres: of pure or mixed linen, plain .....   |  | 1 80       | 35       |         |  |
| 3653   | The same, hemmed ("rematadas"), unsewelled or open-worked .....   | 2 50     | 35 | 3653 The same, hemmed ("rematadas"), unsewelled or open-worked .....   |  | 2 50       | 35       |         |  |
| 3654   | The same, embroidered, and the same with lace .....   | 4 00     | 35 | 3654 The same, embroidered, and the same with lace .....   |  | 4 00       | 35       |         |  |
| 3655   | Of cotton plain and hemmed ("rematadas") .....  | 1 00     | 35 | 3655 Of cotton plain and hemmed ("rematadas") .....  |  | 1 00       | 35       |         |  |



| XVIII.—TISSEES—continued. |   |                      |              | Goods. |   |                      |              |
|---------------------------|---|----------------------|--------------|--------|---|----------------------|--------------|
| Nos.                      | Goods.  | Valuation.<br>Pesos. | Duties<br>%. | Nos.   | Goods.  | Valuation.<br>Pesos. | Duties<br>%. |
| 3656                      | The same, untraveller or open-worked .....  | 1 40                 | 35           | 3715   | "Brines" called from Russia, tissues for lining, crêtonnes and tissues for "lienzos" or "repasadores" (barbers' razor wipers) Kilo. | 0 70                 | 35           |
| 3657                      | The same, embroidered .....   | 2 00                 | 35           | 3716   | "Brines," unbleached, with or without coloured stripes, for dresses or for covering furniture .....                                 | 1 00                 | 35           |
| 3658                      | Kerchiefs, handkerchiefs, boss and fichas, of knitted wool, pure or mixed, of all kinds, except silk .....  | 3 00                 | 35           | 3717   | "Brines," bleached, coloured or painted, for dresses, inclusive, per sq. metre .....  | 2 00                 | 35           |
| 3659                      | Small table covers, crocheted made, .....   | 1 60                 | 35           | 3718   | Bleached or adding shirt fronts .....   | 1 20                 | 35           |
| 3660                      | Handkerchiefs, of cotton, called "de yerba" .....   | 0 80                 | 25           | 3719   | Damasked .....  | 1 80                 | 35           |
| 3661                      | Of cotton, embroidered or with lace .....   | 4 00                 | 25           | 3720   | Ticking .....   | 1 30                 | 35           |
| 3662                      | "hemmed, having up to 60 centimetres" .....   | 2 30                 | 25           | 3721   | With lace or open-worked and embroidered, of all kinds .....  | 5 00                 | 35           |
| 3663                      | Of cotton, unhemmed, having up to 60 centimetres .....  | 2 00                 | 25           | 3722   | Unenumerated, and weighing up to 150 grammes, inclusive, per sq. metre .....  | 4 00                 | 35           |
| 3664                      | Of cotton, unhemmed, having more than 60 centimetres .....  | 1 00                 | 25           | 3723   | Unenumerated, weighing more than 150 grammes per sq. metre .....  | 3 00                 | 35           |
| 3665                      | Of cotton, hemmed, having more than 60 centimetres .....  | 1 50                 | 25           | 3724   | With silk .....   | 5 00                 | 40           |
| 3666                      | Of cotton, with fringe, including those called "rebozos" and "mantos rebozos" (mufflers), shawls, rugs or ponchos, with or without fringe or band of wool .....                                       | 1 80                 | 25 or 35     | 3725   | Tissues of wool: for billiard tables .....  | 3 20                 | 40           |
| 3667                      | Of pure or mixed linen, unhemmed .....  | 4 00                 | 35           | 3726   | Pure or mixed, knitted, in the piece or in cuttings, silk made up .....   | 2 50                 | 35           |
| 3668                      | Of pure or mixed linen, hemmed .....  | 6 00                 | 35           | 3727   | Pure or mixed, or hunting for flags and baise and cloth called "estrada" .....  | 1 50                 | 35           |
| 3669                      | Of embroidered linen .....  | 10 00                | 35           | 3728   | Pure or mixed, for horse clothing .....   | 1 20                 | 35           |
| 3670                      | Shawls, "rebozos" (mufflers), or mantles of grenadine, muslin or hunting of wool, including rugs or ponchos of pure or mixed wool, weighing net up to 1,500 grammes each, .....                       | 1 50                 | 35           | 3729   | Unenumerated, weighing up to 200 grammes inclusive, per sq. metre .....   | 3 00                 | 35           |
| 3671                      | Shawls, "rebozos" and "mantos rebozos" (mufflers) for the neck, or mantles, of wool, not enumerated above, including rugs or ponchos of pure or mixed wool weighing not over 1,500 grammes each ..... | 3 50                 | 35           | 3730   | Unenumerated, weighing from 201 to 400 grammes per sq. metre .....  | 2 80                 | 35           |
| 3672                      | Shawls, "rebozos" (mufflers), or mantles of grenadine, muslin or hunting, of mixed wool, .....  | 3 20                 | 35           | 3731   | Unenumerated, weighing more than 400 grammes per sq. metre .....  | 2 50                 | 35           |
| 3673                      | Shawls, "rebozos," "mantos rebozos" (mufflers), for the neck, or mantles, of mixed wool, not enumerated in the foregoing number .....   | 2 50                 | 35           | 3732   | Mixed, called ratine, president cloth, pilot or melton, common .....  | 1 20                 | 35           |
| 3674                      | Shawls, "rebozos" (mufflers), mantles or ponchos, of cotton with wool .....   | 2 20                 | 25           | 3733   | Pure or mixed, common, with hair, for blankets, the hair predominating .....  | 0 80                 | 35           |
| 3675                      | The same, of wool with silk .....   | 5 00                 | 40           | 3734   | Pure or mixed, common, for the military .....   | 1 30                 | 35           |
| 3676                      | "Rebozos," shawls, mantles or rugs, of silk .....   | 20 00                | 40           | 3735   | Mixed, unenumerated, weighing up to 200 grammes per sq. metre .....   | 1 80                 | 35           |
| 3677                      | The same, embroidered .....   | 25 00                | 40           | 3736   | Mixed, unenumerated, weighing from 201 to 400 grammes .....   | 1 70                 | 35           |
| 3678                      | Shawls, "rebozos," mantles or rugs, of mixed silk .....   | 12 00                | 40           | 3737   | Mixed, unenumerated, weighing more than 400 grammes per sq. metre .....   | 1 50                 | 35           |
| 3679                      | The same, embroidered .....   | 15 00                | 40           | 3738   | With silk or with cotton and silk .....   | 4 00                 | 40           |
| 3680                      | Of wool, cotton or other fibres, with silk .....  | 0 00                 | 40           | 3739   | With rubber, waterproof .....   | 0 30                 | 35           |
| 3681                      | Razor wipers ("repasadores"), of pure or mixed linen, including those for barbers .....   | 0 80                 | 35           | 3740   | With rubber and cotton, waterproof .....  | 2 50                 | 35           |
| 3682                      | Of cotton .....   | 0 60                 | 35           | 3741   | Tissues of silk: sized, called crêpe .....  | 12 00                | 40           |
| Tissues of cotton:        |   |                      |              | 3742   | Special for bolting and unenumerated silk tissues .....   | 15 00                | 40           |
| 3683                      | Called swanskin .....   | 0 40                 | 35           | 3743   | Transparent veils, crinoline or spotted with another textile or with paste .....  | 10 00                | 40           |
| 3684                      | Unbleached, called ("lenzo" (cotton cloth) .....  | 0 50                 | 25           | 3744   | Transparent or veils, with glass beads or metal spangles .....  | 5 00                 | 40           |
| 3685                      | Unbleached, striped or coloured .....   | 0 40                 | 25           | 3745   | Of unbleached silk .....  | 6 00                 | 40           |
| 3686                      | Called bombazine, plain or serged, of all kinds .....   | 0 80                 | 35           | 3746   | Of mixed silk .....   | 8 00                 | 40           |
| 3687                      | Called canvas or duck, bleached .....   | 0 50                 | 35           | 3747   | Of silk with rubber, waterproof .....   | 5 00                 | 40           |
| 3688                      | The same, coloured .....  | 0 60                 | 35           | 3748   | Tissues of jute or pita: unbleached, called burlap, including cuttings of burlap for bags .....                                     | 0 16                 | 15           |
| 3689                      | Called buckram, for lining and crinoline .....  | 0 70                 | 35           | 3749   | Burlap, dyed or coloured .....  | 0 17                 | 35           |
| 3690                      | Shag, plush or velvet .....   | 1 40                 | 35           | 3750   | Unbleached, called sail cloth .....   | 0 25                 | 35           |
| 3691                      | Corduroy .....  | 1 00                 | 35           | 3751   | " " for padding .....   | 0 30                 | 35           |
| 3692                      | Bombazine, flannel, wool, and cotton .....  | 1 00                 | 35           | 3752   | Bleached, called burlap .....   | 0 20                 | 35           |
| 3693                      | "Con frim," for towels or sheets .....  | 1 00                 | 35           | 3753   | " " called sail cloth .....   | 0 20                 | 35           |
| 3694                      | As above, with linen .....  | 1 50                 | 35           | 3754   | Unenumerated, with or without cotton or metal threads .....   | 0 80                 | 35           |
| 3695                      | Embroidered, fluted, checkered, with billiuni, untraveller, or otherwise figured, for shirt fronts .....  | 3 00                 | 35           | 3755   | With linen, hemp or hempen tissue called sail cloth, water-proof or not .....   | 0 40                 | 35           |
| 3696                      | Embroidered, checkered, fluted or open-worked, weighing 200 grammes per sq. metre (this number includes also other like tissues, embroidered on the Jacquard loom, and plain crêpe) .....             | 1 50                 | 35           | 3756   | Special for horse clothing, with or without flock wool, and unenumerated .....  | 0 45                 | 35           |
| 3697                      | With lace or open-worked and tissues with feather stitched or whigged embroideries (style of embroidered bands, unenumerated) .....   | 4 50                 | 35           | 3757   | Plush, with or without cotton in any proportion .....   | 1 20                 | 35           |
| 3698                      | Knitted, combined or not with wool .....  | 2 00                 | 35           | 3758   | Towels and sheets: of cotton, napped or not .....   | 1 00                 | 35           |
| 3699                      | White, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....  | 2 00                 | 35           | 3759   | The same, of cotton with linen .....  | 2 00                 | 35           |
| 3700                      | White, plain or serged, weighing more than 80 grammes per sq. metre .....   | 0 90                 | 35           | 3760   | Of pure or mixed linen, of all kinds .....  | 3 50                 | 35           |
| 3701                      | White, figured with stripes or other designs obtained on the loom, weighing more than 80 grammes per sq. metre .....  | 1 20                 | 35           | 3761   | The same, embroidered .....   | 7 00                 | 35           |
| 3702                      | Painted, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....  | 2 50                 | 35           | 3762   | Old rugs .....  | —                    | 35           |
| 3703                      | Painted, weighing more than 80 grammes per sq. metre .....  | 1 00                 | 35           | 3763   | Floor kitchen cloths, including those imported in the piece .....   | 0 20                 | 35           |
| 3704                      | Coloured, unenumerated, weighing up to 80 grammes, inclusive, per sq. metre .....   | 2 50                 | 35           | 3764   | Shag, curled, of all kinds, of pure or mixed wool .....   | 0 80                 | 35           |
| 3705                      | Coloured, weighing more than 80 and up to 130 grammes inclusive, per sq. metre .....  | 1 00                 | 35           | 3765   | Shaved, of all kinds, of pure or mixed wool .....   | 1 50                 | 35           |
| 3706                      | Coloured, weighing more than 130 grammes per sq. metre .....  | 0 90                 | 35           | 3766   | Veils, mantillas and capes: of pure or mixed silk, plain, spotted or embroidered .....  | 15 00                | 40           |
| 3707                      | With wool, called plush .....   | 1 60                 | 35           | 3767   | Of pure or mixed silk, brida .....  | 20 00                | 40           |
| 3708                      | With wool, unenumerated .....   | 1 30                 | 35           | 3768   | Of cotton, for the head .....   | 2 00                 | 35           |
| 3709                      | With rubber, waterproof .....   | 0 80                 | 35           | 3770   | Cuttings for dresses: plain. (To be appraised according to the tissue of which composed.)   |                      |              |
| 3710                      | With rubber and wool, waterproof .....  | 2 00                 | 35           |        |   |                      |              |
| 3711                      | With silk .....   | 4 00                 | 40           |        |   |                      |              |
| 3712                      | Tissues of horsehair, with or without cotton .....  | 1 00                 | 35           |        |   |                      |              |
| 3713                      | Tissues of pure or mixed linen: bleached cloth .....  | 0 60                 | 35           |        |   |                      |              |
| 3714                      | The same, coloured .....  | 0 70                 | 35           |        |   |                      |              |

## VALUATION TARIFF FOR EXPORTS, IN FORCE FROM AND AFTER JANUARY 1, 1909.

| Products and fruits of the Country. |  |                      |              |
|-------------------------------------|--|----------------------|--------------|
| Nos.                                | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
| 1                                   | Oils: earthenware .....                                  | 10 kilo.             | 2 00         |
| 2                                   | " " cocoanut .....                                       | "                    | 1 50         |
| 3                                   | " " castor .....   | "                    | 1 20         |
| 4                                   | Bran of all kinds .....                                  | "                    | 0 15         |
| 5                                   | Water: cranberry blossom or other kind .....             | litre                | 0 30         |
| 6                                   | Spirits of a strength not exceeding 79° centesimal ..... | "                    | 0 15         |
| 7                                   | Of a strength not exceeding 38° centesimal .....         | "                    | 0 10         |
| 8                                   | Lucern .....   | 10 kilo.             | 0 25         |
| 9                                   | Crockery of all kinds .....                              | "                    | 0 50         |
| 10                                  | Cocoon: unginned .....                                   | "                    | 0 50         |
| 11                                  | " " ginned .....   | "                    | 1 50         |
| 12                                  | Cocoon kernels .....                                     | "                    | 0 60         |

| Nos. | Goods.   | Valuation.<br>Pesos. | Duties<br>%. | Nos.  | Goods.   | Valuation.<br>Pesos. | Duties<br>%. |
|------|--|----------------------|--------------|---|--|----------------------|--------------|
|      |  |                      |              |   |  |                      |              |
| 13   | Starch .....   | 10 kilo.             | Free         | 116   | Cane juice or molasses .....   | 10 kil.              | Free         |
| 14   | Sandals .....  | 10 kilo.             | 0 50         | 117   | Honey .....  | 1,000                | 1 50         |
| 15   | Pice apples .....  | 100                  | 5 00         | 118   | Oranges, common .....  | 3                    | 00           |
| 16   | Live animals: asses .....  | "                    | 8 00         | 119   | Madderine oranges .....  | 100 kil.             | 5 00         |
| 17   | Horses .....   | "                    | 20 00        | 120   | Straw in bundles .....   | each                 | 0 60         |
| 18   | Mares .....  | "                    | 10 00        | 121   | Palm: for all kinds .....  | 100 kil.             | 0 20         |
| 19   | Swine .....  | "                    | 1 50         | 122   | " for casks .....  | "                    | 0 20         |
| 20   | Sheep and goats .....  | "                    | 30 00        | 123   | Potatoes .....   | 100 kil.             | 1 00         |
| 21   | Mules .....  | "                    | 10 00        | 124   | Fodder, of all kinds .....   | doz.                 | 0 30         |
| 22   | Neat cattle, leaving for the winter .....                        | "                    | 14 00        | 125   | Corns of horn, of all kinds .....  | "                    | 0 00         |
| 23   | Neat cattle, leaving for the winter .....                        | each                 | 0 40         | 126   | Hair: of cows, goats or horses except mane and tail hair .....           | 100 kil.             | 4 00         |
| 24   | Folding bedsteads (frames for) .....                             | each                 | 0 35         | 127   | Hoofs .....  | "                    | 1 20         |
| 25   | Rice: uncleaned .....  | 10 kil.              | 0 60         | 128   | " <i>"Picanillas"</i> .....  | 100                  | 2 00         |
| 26   | " cleaned .....  | "                    | 0 20         | 129   | Stones: whetstones .....   | linear metre         | 1 00         |
| 27   | Saw dust of all kinds, for dyeing .....                          | "                    | 2 00         | 130   | " pavement .....   | linear metre         | 0 50         |
| 28   | Horns .....  | "                    | 1 30         | 131   | " curb .....   | cubic metre          | 3 00         |
| 29   | Sugar .....  | 1,000                | 15 00        | 132   | Building, not worked .....   | each                 | 0 50         |
| 30   | Slabs: common for pav. .....                                     | 20 00                | 0 10         | 133   | Plats of all kinds .....   | each                 | 0 50         |
| 31   | " of Roman cement, of all kinds .....                            | hunch                | 0 10         | 134   | Feathers: ostrich .....  | 1 kilo.              | 2 50         |
| 32   | B mammals .....  | 10 kil.              | 4 00         | 135   | " heron, of all kinds .....  | gramme               | 0 20         |
| 33   | Coffee, in the bean .....  | "                    | 1 00         | 136   | Beas ("porotos") .....   | "                    | 0 50         |
| 34   | " ground or roasted .....  | "                    | 1 00         | 137   | Doors and windows (According to the declared value.) .....               | 100 kil.             | 0 20         |
| 35   | Baskets .....  | 100 kil.             | 2 00         | 138   | Cheese of all kinds .....  | "                    | 0 10         |
| 36   | Lime: slack .....  | "                    | 3 00         | 139   | Roots, detached or not, of all kinds .....                               | "                    | 2 50         |
| 37   | " quick .....  | "                    | 3 00         | 140   | Harness ("carreos"), plain, for country use .....                        | each                 | 4 00         |
| 38   | Sugar cane .....   | 1,000 kil.           | 15 00        | 141   | Carpet quality and fine .....  | "                    | 0 75         |
| 39   | Charcoal .....   | 10 kil.              | 10 00        | 142   | With metal sheets ("chapados"). (According to the declared value.) ..... | pair                 | 20 00        |
| 40   | Meat: beef, frozen .....   | 10 kilo.             | 2 00         | 143   | Wheel hoops: without felloes or axles .....                              | pair                 | 30 00        |
| 41   | Beef extract .....   | "                    | 0 15         | 144   | The same, fine .....   | "                    | 0 75         |
| 42   | Salted or "salado" .....   | 100 kil.             | 1 50         | 145   | As above, with axles (Increased by 20 % according to kind.) .....        | "                    | 5 00         |
| 43   | Parks: tan .....   | "                    | 2 50         | 146   | Watermelons .....  | 100 kil.             | 5 00         |
| 44   | " ground (See No. 27) .....                                      | "                    | 0 01         | 147   | Dried blood .....  | 10 kil.              | 6 00         |
| 45   | Orange peel .....  | 10 kilo.             | 1 20         | 148   | Common chairs, wholly of wood, of current quality .....                  | "                    | 25 00        |
| 46   | Sh. oaks, of wood or iron .....                                  | doz.                 | 3 00         | 149   | Saddles: of cow hide, up to current quality .....                        | "                    | 10 00        |
| 47   | Sieves .....   | 10 kil.              | 4 50         | 150   | The same, fine .....   | "                    | 12 00        |
| 48   | Asbes from meat, &c., salting establishments, of .....           | 1,000 kil.           | 3 00         | 151   | Chairs: with cane seat .....   | "                    | 15 00        |
| 49   | Wax, unrefined or melted .....                                   | 10 kil.              | 3 00         | 152   | With cane seat and back .....  | "                    | 0 75         |
| 50   | Horsehair and bristles .....                                     | doz.                 | 2 00         | 153   | Hats of palm leaf .....  | "                    | 80 10        |
| 51   | Beer: in bottles .....   | 100 kil.             | 0 10         | 154   | Tobacco: in the leaf ("palo de hoja buena") .....                        | 1 kilo.              | 1 50         |
| 52   | " in casks .....   | "                    | 2 00         | 155   | The same ("folle a parda") .....   | "                    | 1 50         |
| 53   | Cigarettes .....   | "                    | 1 00         | 156   | " <i>"Carubine"</i> and tobacco stalks .....                             | "                    | 0 40         |
| 54   | Cigars: in boxes .....   | "                    | 0 60         | 157   | Black (which is free) .....  | each                 | 2 00         |
| 55   | " in bulk .....  | "                    | 0 10         | 158   | " <i>"Pauiras"</i> .....   | 10 kil.              | 0 20         |
| 56   | Cocoonets in the shell .....                                     | 10 kil.              | 0 10         | 159   | Sporge: unhusked .....   | "                    | 0 40         |
| 57   | Hides or skins: ox hides, salted .....                           | each                 | 1 00         | 160   | " husked .....   | 1,000                | 25 00        |
| 58   | The same, damaged ("desechos"), rebate of 10 % .....             | each                 | 0 70         | 161   | Roofing tiles .....  | 100 kil.             | 15 00        |
| 59   | Dry .....  | 3 50                 | 0 65         | 162   | " <i>"Tejuelas"</i> (small roofing tiles) .....                          | 10 kil.              | 0 30         |
| 60   | The same, damaged ("desechos"), rebate of 10 % .....             | each                 | 0 70         | 163   | Sinews .....   | "                    | 0 40         |
| 61   | Of wild animals .....  | 10 kil.              | 3 50         | 164   | Bacon .....  | "                    | 0 40         |
| 62   | Tiger .....  | each                 | 2 00         | 165   | Tomatoes .....   | "                    | 0 40         |
| 63   | Leather: calf .....  | "                    | 1 00         | 166   | Pipe: dried .....  | "                    | 0 50         |
| 64   | " goat .....   | doz.                 | 6 00         | 167   | " salted .....   | "                    | 2 00         |
| 65   | " colt or lamb .....   | each                 | 3 00         | 168   | Candles: tallow .....  | "                    | 1 00         |
| 66   | " colt .....   | each                 | 1 00         | 169   | " tallow .....   | litro                | 0 05         |
| 67   | " young animals ("manatos") .....                                | 10 kil.              | 0 80         | 170   | Vinegar .....  | "                    | 15 70        |
| 68   | " sole .....   | doz.                 | 1 50         | 171   | Yerba mate: "nabor" .....  | 10 kilo.             | 80 10        |
| 69   | Sweetmeats of all kinds .....                                    | 10 kil.              | 3 00         | 172   | Crushed .....  | "                    | 80 10        |
| 70   | Brooms of all kinds .....  | 10 kil.              | 10 00        | 173   | " <i>"Yirre"</i> .....   | 10 kil.              | 0 50         |
| 71   | Essences: of all kinds .....                                     | "                    | 0 06         | 174   | Zinc (old) .....   | "                    | 0 28         |
| 72   | " orange blossom .....   | "                    | 0 08         | Note.—Goods specified in this Tariff on entering or leaving the Republic, shall respectively be liable to the undermentioned taxes:   |  |                      |              |
| 73   | " Prunes, or specific for the treatment of cattle .....          | 10 kil.              | 0 06         | Imports relating to sawn wood shall state whether the consignment consists of planks, deals, &c., with designation of the kind of wood.   |  |                      |              |
| 74   | Quebracho extract .....  | kilo.                | 0 10         | CUSTOMS LAW DATED SEPTEMBER 21, 1899.   |  |                      |              |
| 75   | Manioc flour ("farina") .....                                    | "                    | 1 00         | Art. 1.—The importation into the country of goods of foreign origin and the exportation of national products, not being duty-free on entering or leaving the Republic, shall respectively be liable to the undermentioned taxes:  |  |                      |              |
| 76   | Vermicelli .....   | "                    | 0 08         | IMPORTATION.  |  |                      |              |
| 77   | Wax vestas .....   | "                    | 0 25         | Ad valorem duties.  |  |                      |              |
| 78   | Biscuits: common .....   | each                 | 0 30         | Art. 2.—The following shall be dutiable ad valorem and pay:   |  |                      |              |
| 79   | Poultry .....  | 10 kil.              | 0 20         | 1.—35 %.  |  |                      |              |
| 80   | Hoofs of neat cattle and sheep .....                             | 10 kil.              | 0 20         | All goods generally, save such as under the present Law are subject to a special duty or are admitted duty-free.  |  |                      |              |
| 81   | Ginger ale and the like .....                                    | doz.                 | 1 50         | 2.—2 %.   |  |                      |              |
| 82   | Grease or tallow: pressed, of all kinds .....                    | 10 kil.              | 1 50         | Steel in bars, plates or ingots; copper in bars, plates or ingots; iron in bars, plates or ingots: uncast precious stones and fine pearls.  |  |                      |              |
| 83   | " rendered, of sheep or neat cattle .....                        | each                 | 6 00         | 3.—5 %.   |  |                      |              |
| 84   | Hammocks .....   | 100 kil.             | 2 00         | Gold or silver jewellery with or without stones or pearls, sewing-machine needles, scientific instruments, with or without hand-encased watch movements, gold or silver watches, with or without stones or pearls; sewing or embroidery silk; wheat, gold or silver utensils. |  |                      |              |
| 85   | Old iron .....   | 100 kil.             | 3 00         | 4.—15 %.  |  |                      |              |
| 86   | Leaves, medicinal or not, of all kinds .....                     | 1,000 kil.           | 0 20         | Bulap of unbleached puts, tin in bars or ingots, lining fibre, axes, iron forks, fire-bricks, zinc in smooth plates up to No. 4, zinc cut out for manufacturing receptacles, zinc in bars and ingots, common salt.  |  |                      |              |
| 87   | Bone .....   | 100 kil.             | 2 00         | 5.—20 %.  |  |                      |              |
| 88   | Eggs .....   | 10 kil.              | 0 80         | Bellets, large and small shot, smooth galvanized iron, gutters of galvanized iron, wheat, flour, malt, unpolished marble for furniture and buildings, common gunpowder.   |  |                      |              |
| 89   | Soap, common or yellow .....                                     | 10 kil.              | 2 00         | TARIFF 35   |  |                      |              |
| 90   | Haul .....   | 100 kil.             | 0 30         |   |  |                      |              |
| 91   | " in the grease .....  | 100 kil.             | 0 18         |   |  |                      |              |
| 92   | Bricks .....   | 1,000                | 10 00        |   |  |                      |              |
| 93   | Tomatoes: salted .....   | 100 kil.             | 0 20         |   |  |                      |              |
| 94   | " preserved .....  | 1,000                | 15 00        |   |  |                      |              |
| 95   | Firewood (logs) .....  | 1,000                | 1 00         |   |  |                      |              |
| 96   | Leaves of all kinds .....  | 100 kil.             | 0 16         |   |  |                      |              |
| 97   | " <i>"Loro"</i> or <i>"Lorillo"</i> .....                        | 10 kil.              | 0 00         |   |  |                      |              |
| 98   | Wood: beam, of all kinds, worked .....                           | 10 kil.              | 10 00        |   |  |                      |              |
| 99   | The same, sawn, in any shape, and not otherwise enumerated ..... | 20 00                | 4 %          |   |  |                      |              |
| 100  | Logs, of "palo santo" and of rose wood .....                     | 1,000 kil.           | 18 00        |   |  |                      |              |
| 101  | " of quebracho .....   | "                    | 6 00         |   |  |                      |              |
| 102  | " other kinds .....  | "                    | 5 00         |   |  |                      |              |
| 103  | Posts, half posts or poles ("caterones") .....                   | 100                  | 20 00        |   |  |                      |              |
| 104  | Sleepers .....   | "                    | 20 00        |   |  |                      |              |
| 105  | Beut, for carts .....  | "                    | 60 00        |   |  |                      |              |
| 106  | " for ships .....  | "                    | 5 00         |   |  |                      |              |
| 107  | Hoop wood, for casks .....                                       | "                    | 0 30         |   |  |                      |              |
| 108  | Maize: in the grain .....  | 10 kil.              | 0 40         |   |  |                      |              |
| 109  | " in cole .....  | "                    | 0 20         |   |  |                      |              |
| 110  | " .....  | "                    | 0 30         |   |  |                      |              |
| 111  | Barbouts .....   | "                    | 0 01         |   |  |                      |              |
| 112  | Manioc .....   | 100 kil.             | 1 50         |   |  |                      |              |
| 113  | Manganes, crude .....  | 100                  | 3 00         |   |  |                      |              |
| 114  | " .....  | 100                  | 3 00         |   |  |                      |              |
| 115  | " .....  | 100                  | 3 00         |   |  |                      |              |
| 116  | " .....  | 100                  | 3 00         |   |  |                      |              |

6.-25 %.

Ordinary cap sporting guns, traps for ordinary sporting arms, cotton blankets, up to current quality, painted cotton tissues for dresses and chemisettes, cotton rugs or ponchos, cotton handkerchiefs, cotton "rebosas" (mufflers) and shawls, percale, fine gunpowder, pita, jute or hemp for the manufacture of platts, common hats called "le petate", hats of chip, cane or wool, woollen or oilcloth caps of any number, unbleached cotton cloth called "Hienzo".

7.-40 %.

Animal, vegetable and mineral oils except petroleum, cotton or pita cloth, crystal of all kinds, printed books or with illustrations of dresses, mother of pearl, ivory or their imitations or with illustrations of dresses, silver, silvered metal or with fine gilding, cloth for billiard tables, porcelain, unnumbered hats, tissues and all unnumbered articles of animal or vegetable silk, pure, or mixed with any material, bridal veils of all kinds, common wines to cask, plait hats.

8.-55 %.

Lucern, firearms and barrels for unnumbered firearms, "aji" ground or not, garlic, alpiste, harness-makers' wares, and harness of all kinds, complete or not, hanked rice, articles made up from all kinds of tissues, finished or not, hats of cane, straw, sticks, coffee, ground or in the bean, boots and shoes of all kinds, finished or in the pieces, onions, beer in any receptacle, cigars and cigarettes of all kinds, rockets and articles for fireworks, also bombs, tinned heds and skins, alcoholic beverages in whatever receptacle, carriages finished or not, sweetmeats, confections and confectionery of all kinds, not being medicinal, brooms, bamboo flour ("farina"), biscuits and crackers, maize in the grain or cobs, pea nuts, butter and lard, billiard tables and accessories thereof, saddles, saddle-cloths, girths, stirrings and all other saddlery, wares complete or not, furniture put together or in pieces, potatoes, trimmings (passementerie) and corals of pure or mixed silk, combined or not with metallic threads, perfumery of all kinds, cheese, snuff, ready made clothing, tobacco in the leaf or cut, black or natural; wine in bottles, fine wines in casks such as port, sherry, madeira, muscatel, neville, manzanilla, and sparkling wines, matches of all kinds, blank commercial books.

9.-80 %.

Brandy up to 75 centesimal degrees in strength, in receptacles of all kinds, cane brandy in whatever receptacle, playing cards.

Art. 3. The following goods shall pay specific duties, as below:

|   |             |
|---|-------------|
| Bullocks entering for the winter .....              | Gold Pesos. |
| Yerba mate of foreign origin, "mahorero" 10 kilo .. | 0 20        |
| Yerba mate of foreign origin, crashee, .....        | 0 15        |
| Yerba mate of foreign origin, crashee, .....        | 0 13        |

Art. 4.—The following goods shall be exempt from import duty:

Telegraph wire, thoroughbred animals, and all kinds of cattle for breeding purposes, plunges, spades, mining drills, impure bicarbonate of soda, pitch ("alack"), the cuttings of fresh fruits and vegetables, empty bottles of all life capacity, at least switches (railway), etc., pipes of iron (either tinned nor galvanized) for gas or water conduits, of at least 65 millimetres in diameter, tubes for the manufacture of belisettes of 35 millimetres and more in diameter, coal, carbide of calcium, unshelled barley, soda ash or calcined soda, wedges for rails, empty demijohns, also, specific duties for the treatment of animals, not being similar to those made from tobacco in the counting fresh fruits and vegetables, terrestrial globe, books for wire fencing, tools and furniture of small value, belonging to immigrants, scientific instruments, except those with handles ornamented with precious metals, printed books not otherwise mentioned, locomotives, cutlasses ("machetons"), zoographical maps, machines and parts thereof, of all kinds for industrial or agricultural establishments, or for steamships, materials and accessories which can only be employed for the arts, and especially, irremovable printed music, impure naphtha employed as fuel, medicinal oils, objects intended for public worship, when imported on account of churches, fresh fish, plants and cuttings for propagation, gold and silver in nuggets, nuggets or powder, blasting powder, resin for soap making, wheels with or without axles, for railways or tramways, and truck wheels for industrial or agricultural purposes, iron or steel rails, seeds, not being edible, liquids such as sulphuric acid, for use in the arts, and in the manufacture of paper, for agriculture, rock-salt for cattle rearing establishments, Roman cement, turnstiles, iron or steel fence wire, galvanized or not up to No. 14 inches, iron or steel barbed fence wire.

#### EXPORTATION.

Art. 5. All products of National soil and industry shall, on being shipped to foreign countries or taken on board as ship's stores, be exempt from export duties.

The under-mentioned products are excepted and shall be liable to the following specific duties:

|  |             |
|--|-------------|
| Ox hides, dry and salted .....         | Gold Pesos. |
| "    dry and damaged ("deshoos") ..... | 0 25        |
| Tobacco in the leaf, unsorted .....    | 0 30        |
| Yerba mate in the leaf .....           | 0 05        |
| "    crashee, .....                    | 0 15        |
| "    crashee, .....                    | 0 13        |

Gold Dollars.

Art. 6.—No export duties shall be levied on foreign goods which were imported on entry or admitted duty-free in virtue of any special provision of law.

Art. 7.—We in duly proved cases of damage, foreign goods declared on importation through a National Customs-house, shall pay a duty of 1/2 % in gold on the amount of transshipment thereof from one vessel to another for conveyance abroad.

Art. 8.—The re-shipment of foreign goods withdrawn from Customs warehouses in the country and transit thereof across National territory made for *mahorero* and crashee yerba mate which, on transit by land or internal water-ways, shall respectively pay a duty of 15 or 13 centavos in gold per 10 kilos.

Art. 9.—Every person or company engaged in the import or export trade of goods, fruit or products of any description, or carrying on the transit business to foreign countries, shall pay a statistical tax of 1 % in gold on the amount of business done, whether the goods were imported or not.

Art. 10.—Goods of National manufacture which, after being exported, re-enter the country for any reason, shall be subject to import duties, unless they undoubtedly differ from similar goods of foreign origin, and provided they be re-imported within six months from date of leaving.

Art. 11.—Goods landed in any one of the Customs ports may be stored in its warehouses upon payment of a monthly warehouse rent of 1 % in gold, payable at the expiration of four working days after loading.

Art. 12.—Warehouse rent is due for each month, after the first four working days referred to; every month commencing shall be considered as a full month, and payment of the rent must be effected at the time of liquidation at the Customs.

Art. 13.—Immediate clearance will be compulsory in the case of products considered as explosive substances, articles liable to easily inflame, goods which by their nature or packing are fragile, goods of a description likely to perish owing to damage or a flaw proper, those which by their nature or packing are dangerous, merchandise warehoused for upwards of six months and duty-free goods.

Compulsory clearance shall be held to mean that the goods above mentioned must be cleared on the day of landing and outside the warehouses, and if, by mistake, they have already been warehoused, the removal permits must be issued forthwith to enable their being withdrawn from the warehouses within 24 hours from the time when notification given, under penalty of payment of double the warehouse rent for any overdue period, and without any responsibility whatever on the part of the Customs.

Art. 14.—Goods, the compulsory clearance of which it may be unnecessary to effect, may be admitted into Customs warehouses, provided the Administration take the responsibility of ascertaining that this can be done, and subject to a monthly payment of 1 % in gold on the value.

Art. 15.—The first period of warehousing shall not exceed one year, but may be prolonged for another year upon payment of the charges due for the first twelvemonth. If at the end of the first period or expiration of the second year in case of extension, the goods are not withdrawn and cleared within 24 hours, the treatment adopted in cases of compulsory clearance shall be applied.

Art. 16.—Goods which have been subjected to compulsory clearance shall be sold by auction within such time as the Administration shall deem fit, after eight days previous notice has been published in the newspapers, or posted up. From the proceeds of the sale, all duties and charges will be deducted and the available balance paid into the Agricultural Bank, to be held at the disposal of the owner during a period of two years, after which time it shall, unless withdrawn, be forfeited to the Treasury.

Art. 17.—Save from some material impediment, goods and products intended for exportation shall be admitted into the Customs stores or warehouses during the same period, on the same terms and subject to payment of the same duties as import goods.

Art. 18.—At the time of clearance of goods whether imported, exported, or shipped coastwise, a charge for manual labour ("estidaje") at the rate of 1 centavo in gold per 10 kilos, gross weight shall be collected on every package of merchandise, as well as on all animals shipped or loaded in ports open to trade, whether the Customs wharf, porters or implements be used.

At the Villa Concepcion Customs-house, the fiscal authorities will only receive this charge after deducting the proportion allotted to the lease of the wharf, under the special Law of June 8, 1893.

Art. 19.—Exempt on from the charge for manual labour ("estidaje") will, provided the wharf, implements, &c. be not used, be allowed, for the following products and articles:

Thoroughbred animals and breeding produce of every description; pig sties; lime; sugar-cane; charcoal and pit coal; fresh fruit, oranges ("granadas"), bones; bricks; wooden beams, saws, and round wood; steam engines; cane-juice; live plants; cuttings for propagation; building and lime-stones; joists and planks in the rough; roofing tiles; tie-beams ("travertillos"); girders and earthenware.

Art. 20.—Import duties shall be levied in conformity with a valuation tariff established according to the price of the goods delivered in warehouse.

Art. 21.—Duties applicable to foreign goods unnumbered in the valuation tariff shall be calculated according to the value declared by the shipper and duly proved by production, if the Customs so require, vendor's original invoice. To these duties shall be added the freight, insurance and other usual expenses incurred up to arrival of the goods in the landing warehouse; with regard to goods which are not specified in either category of the tariff, same shall be subject to the general duty of 33 1/3 % ad valorem.

Art. 22.—Should the Customs consider the value insufficiently declared, they will appraise the goods as they deem fit, leaving the interested person the option between paying the duties so assessed and abandoning his goods.

If he elects to abandon, he will have to notify his determination within 24 hours of the declaration, failing which he shall be considered as having agreed to the value assessed.

If the interested party abandons his goods, the Customs will pay him down in cash the amount of the declared value, with an additional 10 %, and will then proceed to sell the goods by auction.

Art. 23.—Export articles shall be cleared according to the value established in the valuation tariff, and the duties paid in gold.

Art. 24.—It is hereby provided that import and export duties, statistical taxes and transshipment charges as well as the valuations designated in the tariff or declared by the persons concerned are established in gold currency. Such duties, &c. as afore said may, however, be paid in money of legal tender at the rate of exchange fixed each day by the Ministry of Finance.

Any article of merchandise, whose value has been assessed in the manner provided in Art. 20, shall be quoted under a new denomination in the valuation tariff and be specified in the Class to which it belongs, whether the value declared by the person concerned has been adopted or the Customs' appraisement accepted. Notice of this decision shall be given to the public.

The Administrator and examining officers of Customs in conjunction with the Administrator and examining officers of the central Customs-house, will proceed to revise the valuation tariff in force immediately after promulgation of the present Law.

Art. 27.—The Executive is empowered to raise out of State revenues such sums as may be considered sufficient for purchasing the necessary materials and creating a Customs Library and Archive depot. This collection will chiefly consist of catalogues or price-lists or business books, or of manuscripts of interest, of the central Customs-house, and publications and documents relating to the valuation and classification of foreign merchandise.



Art. 28.—Save under concessions or contracts executed in pursuance of special laws, no exemption whatsoever, either on importation or exportation, shall be granted in favour of any goods which are not specially freed from duty in virtue of the present Law.

Art. 29.—Should the Customs examining officer and the cleaver disagree as to the kind and quality of the goods to be entered, the difference shall be administratively settled by the Administrator of Customs, after taking the opinion of the examiner and two licensed merchants in the locality; acquainted with the article, the subject of the dispute, one to be nominated by the person interested and the other selected by the administrator.

On such arbitration the final decision shall be rendered within 24 hours, reckoning on week days, from the time when the cleaver notified his protest in writing. This protest shall be lodged within 24 hours at the outside from the time of inspection of the goods by the officer, who will immediately notify to the Administrator the points in issue. An extension of the limit fixed for the decision shall only be granted on duly warranted grounds which shall be mentioned in the statement and made known to the interested party. The arbitration award shall not be subject to appeal save that in consequence of some denunciation there should be suspicion of fraud during the course of the proceedings.

Art. 30.—False declarations made on importation of foreign goods and implying a difference exceeding 5% in the case of weight or number, and exceeding 3% in reference to a value owing to the quality, and in no description or kind, will render the goods liable to forfeiture and in no case can the detected differences be compensated by making up the weight or number as to goods taxable *ad valorem* or raising the quality or kind in the case of goods taxed on weight or per number.

Allowances tolerated in excess of the value or quantity of goods falsely manifested shall be calculated on each package.

Art. 31.—Once the goods have left the Customs warehouses, the Administrator will, in collecting the duties, take no further account of any quantity found short in the declaration of the goods and any import clearance, whether the short difference refers to the quantity or number or the value of any inferior kind or quality.

Art. 32.—Import duties shall be paid down in cash prior to removal of the goods.

Art. 33.—As to postal parcels, the duties shall be collected by the Customs after previously referring to the Board of examiners and control.

Art. 34.—Export duties shall be paid prior to shipment of the products, provided always that the Customs are authorized to refund direct to the exporter, after checking the levelling of the duty deliveries of goods, the duties charged on quantities not actually shipped.

Art. 35.—Claims against the Customs in respect of errors of calculation in the liquidation shall be deferred after two years and the limitation for Customs claims against merchants shall be five years.

Art. 36.—Triangular daggers or stilettos, blades for same, and iron knives, pointed or blunt, also obscene pictures or articles are prohibited importation. War arms and ammunition can only be brought in under an authority from the proper Ministry.

Art. 37.—Goods enumerated below, generally utilized in yerba mate plantations and timber yards, shall be entitled, viz., to 25% rebate if imported through the Villa Encarnacion Custom-house, and to 10% when imported through the San José-Mi Custom-house.

Sewing needles; samalas of all kinds; tins; barul of unleached oil; unrefined sugar in sacks; axes; iron bucket; augers; maize & "corte de" cloth of pure or mixed wool; tin-plate tubes for drinking yerba mate; buttons of horn, enamel-bone, composition, bone, cocoon nut wood or corozo, for waist-coats, trousers, vests and children's wear; "bramante" mislappam and domestics of cotton; metal buckles for clothes; cart-wheel axle-boxes; tin kettles; cotton shirts, for men, called *ginevas*; common, white or coloured, cotton shirts, for men, called *ginevas*; common shirts or undershirts, common, plain, called *la la crime*, for men; paring knives; iron nails; axes for carriages; cap guns, single or double firing; chisels; spurs of iron, polished or not; stirrups of iron; flannel or tartan of cotton; blankets of cotton and cotton-cum-silk; common iron bits for agriculture; painted cotton tissues for dresses or chemises such as "brin," oxford & drill; "borsate" and "gondolera"; axes; rope yarn; unprepared tailors' thread; common yellow sack; tin-plate cans; coarse cotton cloths ("jersey"); awls with handles; cotton rugs or pouchos; shot, tripple kettles of iron without lids; shovels of all kind; with handles; hand-kettles of cotton; handkerchiefs of cotton, called "yerba"; ventilating fans ("paca") of cast iron; cotton towels and prints for dresses; picks of iron and steel of all kinds; wickets; common spring powder; stamped plates of tin or zinc; horse screws of iron; round spring scales of a weighing power up to 34 kilos.; common salt; fret and other hardware of all kinds; large saws; pickaxes; common hats of pure or mixed wool for men; fence wire stretchers ("carrizos para alambrar"); saw-sets of iron; common wines in casks.

Art. 38.—In order to ensure payment of duty applicable to goods shipped in transit through the Villa Encarnacion Custom-houses, the persons interested will sign on the corresponding stamped paper, bills offering a sufficient security, payable at 60 days date, and if, at their maturity, the pass has not been returned, the bills will be presented for payment.

Art. 39.—An allowance for leakage, not to exceed 5%, shall be granted on wines, oils, spirits, beer and liquors in casks.

A maximum allowance of 2% for breakage shall be made in respect of the foregoing liquids, imported in bottles or demijohns, and of 10% for window glass.

Art. 40.—A special repository shall be established at the central Custom-house; said repository shall be independent of from the general warehouses and shall serve for the retail clearance of transit goods intended for the interior of Paraguay without other charges for the interested parties beyond payment of the duties applicable to foreign goods of all kinds.

Art. 41.—The duties hereby fixed include all additional taxes established by special laws and the General Audit Department will, every fortnight, set aside out of the import duties the additional 5% in gold claimed under the Law of December 24th, 1894, to the payment of paper money, and moreover the 1% fixed by the Law of October 17th, 1896, which shall be distributed as follows:—three-sixths for the Secondary and Superior Board and one-sixth for the National Board of Education.

Art. 42.—In like manner, the liquidation of special charges for manna labour ("salvajes") as established by the Law of August 21st, 1896, shall be effected; these charges to be applied to the payment of interest on the internal debt, are included in the duties established by Art. 5 of this Law.

Art. 43.—This Law shall enter into force on the 1st January, 1900.

Art. 44.—The Executive is entrusted with the execution of the present Law.

Law dated July 5th, 1893, relating to the exportation of Cattle.

Art. 1.—A tax of 1 peso fuerte per head shall be levied on neat cattle, horses and mules—rising from the Departments of the territory of the Republic of Paraguay for export to foreign territory.

Extract from the Law dated November 14th, 1899, relating to additional import and export duties.

Art. 10.—With a view to meeting the extraordinary credit granted to the Executive in virtue of Section 5 of Article 1, there shall be raised an additional duty of 1% in gold applicable on the importation of foreign dutiable goods, other than unmanufactured natural materials, and on dutiable goods, other than unmanufactured natural materials, and on additional duty of 1% in paper money of legal tender, said duties exports in general, including unimported merchandise. Said duties shall be levied on and after January 1st, 1900, and collected by the Customs.

The additional duties referred to shall neither apply to yerba mate nor other export goods free from duties or taxes in virtue of special concessions or privileges.

Art. 11.—An additional duty of 15 centavos in gold is established on every ox hide exported, but these goods shall not pay the 1% imposed by the foregoing article.

Law dated July 3rd, 1900, amending the Customs Law.

Art. 1.—From the date of promulgation of the present Law, the specific duty of 50 centavos in gold per head leviable under Article 3 of the Law dated 21st September, 1899, on bullocks entering the country for the winter is repealed.

Art. 2.—From the same date, no fiscal tax of any kind, including charges for manual labour ("salvajes"), shall be payable on the importation of neat cattle hides, dry or salted, of foreign origin.

Extract from the Law dated January 20th, 1902, establishing additional duties.

Art. 2.—The heading relating to the Budget expenditure shall be covered by the amount of such taxes in force as are not applied to any object in virtue of special laws and by means of the following fresh duties which shall be applicable from and after the date of promulgation of the present Law:

1. An additional export duty at the rate of 25 centavos in gold leviable on exportation of every ox hide.

2. An additional charge for manual labour ("salvajes") at the rate of 3 centavos in gold per 10 kilos. of crushed yerba mate and of 5 centavos in gold per 10 kilos. of yerba "mbaricivá" when exported.

3. A surtax of 100% upon the duties charged on comestibles and beverages of foreign origin according to the Law of September 24th, 1899.

Extract from the Law dated July 11th, 1903, establishing additional duties.

Art. 6.—By virtue of the present Article, there shall be raised the following surtax payable in gold:

Paragraph A.—8% on the value of wood in general, except saw wood which shall pay 4%.

The additional export duties fixed by the Law of the 20th January, 1902, on crushed yerba mate and yerba mate "mbaricivá" are increased to 9 and 12 centavos respectively; those on hides to 35 centavos.

Paragraph B.—An additional 3% in gold on the importation of dutiable goods, or equivalent thereof in paper currency of legal tender at the rate of exchange of the day.

Extract from the Law dated July 13th, 1905, sanctioning the levying of special taxes.

Art. 5.—With the view of meeting the expenses of the works authorized by the present Law, the following taxes have been established:

a. 1 centavo in gold, as a special charge for manual labour ("salvajes") for every 10 kilos. of goods of every description to be shipped or landed in the open ports of the Republic, whether the wharves and warehouses have been used or not;

b. 45 centavos in gold for every cubic metre of timber shipped in the port of the capital.

Art. 6.—The charges established in section a of Article 5 shall be levied from the date of promulgation of the present Law and those fixed in section b from the time when the wharves to be built for the shipment of timber shall be open to the public.

Art. 7.—The charges referred to shall be maintained until payment off of the loan contracted in virtue of Article 4 hereof.

Law dated May 14th, 1908, relating to the control of exported Tobacco.

Art. 1.—The tax of Tobacco is modified as follows: the export duty on non-controlled ("peruado") tobacco is raised to 10 centavos gold of legal tender per 10 kilos, over and above the charges for manual labour at present leviable thereon.

Art. 4.—The control tax ("peruación") on tobacco is also raised to 25 centavos per 10 kilos; the amount shall be applied in the manner provided by the Law of October 13th, 1898.

Art. 5.—Bundles of tobacco subject to the control ("peruación") shall not measure more than 1 metre in length, by 50 centimetres in breadth, nor shall they weigh more than 100 kilos, a difference of 10% being allowed.

Art. 6.—All bundles which shall not be presented in the above mentioned condition shall not be admitted to control.

Art. 7.—The Office charged with this service may receive "para" tobacco for the control with "gibira."

Art. 8.—The present Law shall enter into operation on 1st July, 1908.

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| lass, and unenumerated glass-ware | 1397-1404, 1523-1527, 3313 | Knives | 1086-1089, 1095-1107, 1179, 1180, 2038, 2168, 2179, 2419, 3102 | Mouldings | 1471, 1475, 1645, 1645, 1965, 2078, 2160, 2173, 1351, 1641, 2181, 2182, 2183 | Plans | 1947, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 2682, 2683, 2684, 2685, 2686, 2687, 2688, 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2699, 2700, 2701, 2702, 2703, 2704, 2705, 2706, 2707, 2708, 2709, 2710, 2711, 2712, 2713, 2714, 2715, 2716, 2717, 2718, 2719, 2720, 2721, 2722, 2723, 2724, 2725, 2726, 2727, 2728, 2729, 2730, 2731, 2732, 2733, 2734, 2735, 2736, 2737, 2738, 2739, 2740, 2741, 2742, 2743, 2744, 2745, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2792, 2793, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2838, 2839, 2840, 2841, 2842, 2843, 2844, 2845, 2846, 2847, 2848, 2849, 2850, 2851, 2852, 2853, 2854, 2855, 2856, 2857, 2858, 2859, 2860, 2861, 2862, 2863, 2864, 2865, 2866, 2867, 2868, 2869, 2870, 2871, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2885, 2886, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2897, 2898, 2899, 2900, 2901, 2902, 2903, 2904, 2905, 2906, 2907, 2908, 2909, 2910, 2911, 2912, 2913, 2914, 2915, 2916, 2917, 2918, 2919, 2920, 2921, 2922, 2923, 2924, 2925, 2926, 2927, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 2935, 2936, 2937, 2938, 2939, 2940, 2941, 2942, 2943, 2944, 2945, 2946, 2947, 2948, 2949, 2950, 2951, 2952, 2953, 2954, 2955, 2956, 2957, 2958, 2959, 2960, 2961, 2962, 2963, 2964, 2965, 2966, 2967, 2968, 2969, 2970, 2971, 2972, 2973, 2974, 2975, 2976, 2977, 2978, 2979, 2980, 2981, 2982, 2983, 2984, 2985, 2986, 2987, 2988, 2989, 2990, 2991, 2992, 2993, 2994, 2995, 2996, 2997, 2998, 2999, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3048, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3066, 3067, 3068, 3069, 3070, 3071, 3072, 3073, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3087, 3088, 3089, 3090, 3091, 3092, 3093, 3094, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3109, 3110, 3111, 3112, 3113, 3114, 3115, 3116, 3117, 3118, 3119, 3120, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 3128, 3129, 3130, 3131, 3132, 3133, 3134, 3135, 3136, 3137, 3138, 3139, 3140, 3141, 3142, 3143, 3144, 3145, 3146, 3147, 3148, 3149, 3150, 3151, 3152, 3153, 3154, 3155, 3156, 3157, 3158, 3159, 3160, 3161, 3162, 3163, 3164, 3165, 3166, 3167, 3168, 3169, 3170, 3171, 3172, 3173, 3174, 3175, 3176, 3177, 3178, 3179, 3180, 3181, 3182, 3183, 3184, 3185, 3186, 3187, 3188, 3189, 3190, 3191, 3192, 3193, 3194, 3195, 3196, 3197, 3198, 3199, 3200, 3201, 3202, 3203, 3204, 3205, 3206, 3207, 3208, 3209, 3210, 3211, 3212, 3213, 3214, 3215, 3216, 3217, 3218, 3219, 3220, 3221, 3222, 3223, 3224, 3225, 3226, 3227, 3228, 3229, 3230, 3231, 3232, 3233, 3234, 3235, 3236, 3237, 3238, 3239, 3240, 3241, 3242, 3243, 3244, 3245, 3246, 3247, 3248, 3249, 3250, 3251, 3252, 3253, 3254, 3255, 3256, 3257, 3258, 3259, 3260, 3261, 3262, 3263, 3264, 3265, 3266, 3267, 3268, 3269, 3270, 3271, 3272, 3273, 3274, 3275, 3276, 3277, 3278, 3279, 3280, 3281, 3282, 3283, 3284, 3285, 3286, 3287, 3288, 3289, 3290, 3291, 3292, 3293, 3294, 3295, 3296, 3297, 3298, 3299, 3300, 3301, 3302, 3303, 3304, 33 |



|                                       |                            |  |   |   |                              |                                      |                       |                  |  |
|---------------------------------------|----------------------------|--|---|---|------------------------------|--------------------------------------|-----------------------|------------------|--|
| Seam                                  | 2744                       | Stencils   | Nos.  | Thread, silk                            | Nos.                         | Vessels                              | Nos.                  |                  |  |
| Sewing machines                       | 2278                       | Stereoscopes   | 257, 2574   | .. silver                               | 618-620                      | Vests                                | 152, 154, 344         |                  |  |
| .. spare parts                        | 2278                       | Sticks   | 1541 1546, 2377   | .. wool                                 | 274-230                      | Vinegar                              | 2067, 2167, 2168      |                  |  |
| Shafes                                | 338-340                    | .. Chinese   | 159   | Thin, and unenumerated manu-            | 154-1416                     | Vipers                               | 851, 2023, 2704, 2705 |                  |  |
| Shakes, and crowns for                | 1692                       | Soils  | 2220, 2221, 5291, 3295  | The plate, and unenumerated             | 947, 948, 1161-1163          | Waistcoats                           | 2228                  |                  |  |
| Shawls                                | 87, 88, 206, 667, 668      | Sdrarp frames  | 799, 800  | .. hump, linen, jute, etc.              | 262-302                      | Waists                               | 347, 705              |                  |  |
| Shears 1223, 1226, 2156, 2166, 2187   |                            | Stirrups   | 870, 851, 1123, 1124, 1259 1262, 16 1602  | .. woolen                               | 262-302                      | Walleas                              | 116, 528, 704         |                  |  |
| Shewas                                | 1209, 1209, 1242           | Stockings  | 84-86, 305, 481, 666, 3383, 3585  | Tinder-boxes                            | 1230                         | Washers                              | 317                   |                  |  |
| Sheets                                | 196, 197, 587, 588         | Stoles   | 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |   |                              |                                      |                       |                  |  |
| Ships' stores and materials 2189-2192 |                            | Stones   | 753   | Tin                                     | 1331-1336                    | Watches                              | 927-930, 1343-1345    |                  |  |
| Shirt fronts 189, 190, 579, 580 1933  |                            | Stools   | 1432, 1492  | Tin plates, and unenumerated            | 37-74, 106                   | .. spare parts                       | 2286                  |                  |  |
| Shorts                                | 121-130, 332-334           | Stoppers   | 1354, 1567-1581, 1 63   | Tinsels                                 | 334-74, 106                  | Water-closets                        | 1126, 1420            |                  |  |
| Shoe bags                             | 319 524, 696, 697          | Stoves   | 1074 1076   | .. hump, linen, jute, etc.              | 262-302                      | Water-proof clothing                 | 226, 226, 420,        |                  |  |
| Shoe horns                            | 1247-1249, 2521            | Straps   | 799-801   | .. silk                                 | 461-479, 486, 497            | Wax, and unenumerated manu-          | 613, 614, 615         |                  |  |
| Shoes 620, 1010-1051, 1281-1283, 2029 |                            | Straw, and manufactures of   | 1608, 1609, 1640-1642   | Tobacco                                 | 2689-2694                    | .. features of 2059, 2629, 3538-3540 |                       |                  |  |
| Shenboards                            | 991                        | Suet   | 965   | Toilet-staves                           | 1259-1262                    | .. Weaving apparel                   | 216-223, 413-417,     |                  |  |
| Silk, and manufactures of             | 615-79                     | Strings  | 2815  | Tongues                                 | 1217, 2150, 2152             | .. Wharves                           | 605-611, 755, 756     |                  |  |
| Silver, and manufactures of 122-21    |                            | Sugar  | 2758-2761   | Torches                                 | 333-339, 860                 | .. Wharves                           | 435-439               |                  |  |
| Sisal, and manufactures of            | 221                        | .. factories, materials for  | 2169, 2172, 2180, 2181  | Tools unenumerated                      | 2080-2085                    | Weights                              | 1191, 1259-1262       |                  |  |
| Skimmers                              | 1094, 2169                 | Sunnas   | 1593  | Tool-picks 1164, 1618, 2630-2632        | Tortoise shell, and unenum.  | Whalebone, and imitation of          | 2502, 2503            |                  |  |
| Skins, and manufactures of 769 832    |                            | Sunshades  | 206-208, 406-408  | Tortoise shell, and unenum.             | 2525, 2526                   | Wharves                              | 1199                  |                  |  |
| Skirts                                | 216-223, 413-417, 605 611, | .. 596-598, 749 751, 857   | 206-208, 406-408  | Towels                                  | 105, 213, 214, 504, 501, 563 | .. Wheat                             | 2863                  |                  |  |
| .. 755, 756,                          |                            | Sureingles   | 137, 342, 529   | Towns                                   | 1763, 2619-2628              | .. Wheelbarrows                      | 2254-2256             |                  |  |
| Slights                               | 1558                       | Swaddling cloths   | 188, 577  | Travelling bags 199, 387, 590, 814, 815 | Traps                        | 1241-1243                            | Whips                 | 1676, 2290, 2292 |  |
| Slates                                | 1775                       | Sweetwads  | 188, 577  | .. rugs                                 | 375                          | Whistles                             | 1195, 1240, 1671      |                  |  |
| Slates                                | 1852-1855                  | Sweetwads  | 188, 577  | Trays                                   | 992, 1247-1249, 1536         | White metal, and manufactures        | 1331-1332             |                  |  |
| Small wares                           | 2640-2651                  | Sword knots 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |   |   |                              |                                      |                       |                  |  |
| Shaffles                              | 1011, 1012, 1247 1249      | Sword knots 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |   |   |                              |                                      |                       |                  |  |
| Soap                                  | 1713, 2587, 2588           | Sword knots 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |   |   |                              |                                      |                       |                  |  |
| Socks                                 | 84-86, 305, 481, 666       | Sword knots 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000 |   |   |                              |                                      |                       |                  |  |
| Solar                                 | 938, 1299                  | Sword knots 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929   |   |   |                              |                                      |                       |                  |  |

MONEY, WEIGHTS AND MEASURES.—The monetary unit of Peru is the gold Libra. It is divided into 10 sols; 1 sol=100 centavos. For weights and measures this country has adopted the metrical system.

CUSTOMS LAW NO. 1279 OF MARCH 18TH, 1910, IN FORCE FROM AND AFTER JULY 1ST, 1910.

SOLE ARTICLE.—The Customs Law is modified as follows:

RULES FOR THE CLEARANCE OF GOODS AND THE APPLICATION OF THE TARIFF.

1.—Before proceeding to the inspection of goods, the examiners shall satisfy themselves as to whether the goods specified in the application for clearance agree with the different Tariff classifications; if necessary, the declaration of the parties concerned shall be returned to them in order to be duly completed in the following cases:

a. When the marks, numbers and kinds of packages are not clearly stated;

b. When the classifications of the goods are ambiguous, and are likely to cause confusion with other goods of different quality or of different rates;

c. When goods do not declare according to their generic denominations or are not declared in detail according to kind;

d. When articles not being enumerated in the Tariff are not declared under their proper denomination, or at least when the component material or materials or the purposes for which they are destined, are not specified;

e. When the quantity, measurement, weight or volume of the goods are not clearly expressed in regard to the corresponding units of the Tariff;

f. When machines and implements are not classified according to their proper denominations, or when the purposes for which they are destined are not specified. To enable identification of the machines, importers will be required to produce models, plans or drawings;

g. As a general rule, no declaration will be passed if the articles designated therein do not exactly agree with the corresponding classifications of the Tariff;

h. It will be necessary to declare the gross weight of goods in addition to the unit by which they are taxed;

2.—No examiner shall be allowed to pass a declaration showing any of the irregularities or omissions referred to above.

3.—At the time of checking the goods in packages, the examiners will respect the state of the packing. If it is found that packages, the examiners will Customs, or shows traces of having been opened, or if the packages weigh less than the weight declared, the examination shall not take place except with the assistance of the warehouseman who presented them.

4.—If among packages found to be in good condition, there appears to be shortage, damage or leakage, until after the Customs Director or the Administrators of other Customs houses, being acquainted with the facts, shall have verified the shortage, damage or leakage, and affixed their signature to the certificate of verification.

5.—The opening of packages is prohibited during hours when the offices are not open for public clearance, and this shall only be effected in the presence of the Importer unless he declines to attend after receiving notice to do so.

6.—Goods not enumerated in the Tariff shall be classed by the examiners and assimilated to those which they most closely resemble; they will take care to duly submit corresponding samples to the Board of Customs for examiners subject to refund or collection of the duties overcharged or undercharged, according to the result of the revision.

7.—After classification of the goods in question by the Board of Customs, such classification shall be deemed to form an integral part of the Customs Tariff, and it shall be notified to the other Customs houses.

8.—To enable the Board of Customs to arrive at a decision respecting the classifications of the goods submitted to them under the regulations, it will be necessary to produce the original certificate of revision accompanied by samples of the goods referred to therein, duly identified by the testimony of the importer and examiner checked with the classification.

9.—Save the exceptions stipulated in the Tariff, the duties are payable on net weight.

10.—The net weight is that ascertained by deducting the containers and wrappers covering the goods.

11.—The gross weight is that ascertained by weighing the goods together with all their containers and wrappers.

12.—By weighing including container or legal weight is understood that obtained by weighing the goods together with the material partly covering them so as to prevent their coming into contact with the other goods contained in the package, or with the outer packing.

13.—Unless otherwise provided for in the Tariff, the net weight shall include the rollers, ends or basis, on which tissues are rolled, also paper and ribbons covering or laid between them.

14.—Packages which only contain one kind of goods dutiable by net weight shall be weighed by gross weight and an allowance made for the weight of packing, according to the schedule, unless the examiner or importer should elect to clear according to net weight.

15.—Goods contained in cardboard or boxes of cardboard which are dutiable by net weight, shall be weighed together with the cardboard or boxes, and an allowance made for the weight of the latter according to the schedule aforesaid. Tissues of transparent silk, blondes and veulings of the same material are to be excepted and dutiable by net weight.

16.—When goods dutiable by gross weight are imported in the same package as others charged on another basis or liable to different duties, or with samples of no value, they shall be assessed with a surtax of 25 % of the weight including their partial containers, and further the proportionate corresponding weight of sawdust, straw, tow, or other materials

## TARIFF.]

## PERU.

- of no value merely used to steady them. Beistands and pianos are excepted, the weight of these being increased by 60 %.
- 17.—Crates are assimilated to hammers for tare purposes.
- 18.—Containers liable to a higher duty than their contents shall be assessed separately, without prejudice to any increase of rate stipulated in paragraph 16.
- 19.—Containers different to those of ordinary use or not appropriated to the goods they contain, and constituting merchandise proper, increasing the value of their contents, or capable of being used separately, shall pay the duties established in the Tariff numbers applicable thereto. The following are deemed to be containers of ordinary use: jars, bottles or flasks of earthenware or glass, cylinders of iron, copper, tin or lead, cases or boxes of wood, cardboard, tin plate, &c.
- 20.—The regular penalties for excess of weight, shall not be incurred if the excess does not reach 2 % of the weight.
- 21.—By warp of a tissue is understood the total number of threads arranged lengthwise and by weft those which run crosswise.
- 22.—In ass-ling *unenumerated* tissues consisting of two or more materials, the following rules shall be complied with:
- Tissues of cotton, mixed in whatever proportion with some other vegetable material, shall be dutiable according to the corresponding numbers of Section 3;
  - Tissues of vegetable materials containing threads of wool or silk in a quantity not exceeding 5 % of the total weight of the tissue, shall be dutiable as if they contained no such threads;
  - Tissues of vegetable materials, mixed or half mixed with wool, shall be dutiable as tissues of wool, with warp or weft of common material;
  - Tissues of wool half mixed with vegetable materials, shall be dutiable as tissues of wool with admixture of common material;
  - Tissues of vegetable materials or of wool, half mixed with silk, shall be dutiable with an increase of 35 % on the respective rates, *unless the increase be stipulated in the tariff*. Said tissues mixed with the same material, shall be classed as tissues of silk with warp or weft of common material;
  - Tissues of silk half mixed with common material, shall be dutiable as if of silk with out admixture;
  - Tissues of more than two materials shall be dutiable according to the best material subject to the foregoing rules;
- 23.—Half mixed tissues are those in which the admixture exceeds 5 % but not 15 % of the total weight of the tissue.
- 24.—By admixture with common material is understood any admixture exceeding 15 % but not reaching 50 % of the total weight of the tissue, and by admixture with better material is understood any admixture exceeding 15 % but not 40 % of the total weight of the tissue.
- 25.—Admixture or half-admixture do not cover admixture of fibres forming the whole weft or warp, whatever be the proportion of such fibres in regard to the total weight of the tissue.
- 26.—Stuffs of vegetable fibres for carpeting, containing admixture of wool in any proportion, shall be classed in No. 290 of Section 2.
- 27.—Stuffs with double weft or warp, or composed of two superposed tissues, having a silk weft or warp, or one of the said tissues of silk, shall be dutiable under No. 653 of Section 4.
- 28.—Embroidered articles are to be specially assessed by reason of the embroiders, shall be liable to the duties of the following numbers, with the following surtaxes:
- 10 % for embroideries of cotton or other vegetable materials, made on the loom, chain-stitched or with passementerie;
  - 15 % for embroideries of the same materials, feather-stitched ("al pasado"), by machine or hand;
  - 15 % for embroideries of wool, made on the loom, chain-stitched or with passementerie;
  - 20 % for embroideries of wool, feather-stitched ("al pasado") by machine or hand;
  - 50 % for embroideries of silk, made on the loom, chain-stitched or with passementerie;
  - 40 % for embroideries of silk, feather-stitched ("al pasado"), by machine or hand;
  - 40 % for embroideries of common or semi-fine metal;
  - 30 % for embroideries of fine metals.
- 29.—The feature of passementerie consists in its being formed of plaited fibres, without weft or warp. If it contains ornaments or parts of other tissues, it shall be dutiable as bands and insertions of the same kind.
- 30.—Passementerie shall include unembroidered galloons for ornament, skirt trimmings and edgings, elastics, initialled bands for marking, and ribbons with inscriptions or advertisements. Embroidered, oven-worked or ornamented galloons shall be dutiable as insertions or bands according to the standard.
- 31.—Passementerie shall be assessed according to the textile material predominating on the surface.
- 32.—Unenumerated dresses with skirt of one material and underskirt of another material, shall pay the duties applicable to the skirt of most value.
- 33.—Unenumerated dresses or apparel of vegetable material or wool with ornaments of silk, shall pay a surtax of 25 %.
- 34.—Passementerie covered with beadwork, in which the threads do not form a design on the surface shall be dutiable as beadwork passementerie.
- 35.—Dresses for women, girls and children, in cut-out lengths ready to be sewn together shall be dutiable as finished dresses according to kind.
- 36.—Lengths for clothing, beated, packed or contained in cardboard boxes or put up in such a way as with their corresponding ornaments the whole appears to be intended to make up a specified article, shall be classed under the numbers of the Tariff corresponding to the tissue of which they are composed with a surtax of 20 %.
- 37.—Hats untrimmed, trimmed and prepared to be completed, shall be dutiable as finished hats according to kind.
- 38.—Scientific instruments such as barometers, thermometers, &c., shall be assessed to other objects, such as *statues, statuettes, clocks, &c.*, shall be assessed as forming integral part thereof. The same rule shall apply to other objects dutiable at a less rate than the articles to which they are annexed.
- 39.—For tariff purposes white metal shall be deemed to be metal which is neither silvered, more or less resembles the colour of silver whatever be the constituent alloy.
- 40.—The duties of iron wares also extend to steel wares and vice versa.
- 41.—The articles enumerated in Section 8, group 3, of which the

component material is not expressly specified shall be deemed to be of iron or steel.

42.—Articles classed in the same Section, group 4, and being in the same condition shall be deemed to be of copper, bronze or brass.

43.—Articles nickelled, silvered, gilt or enamelled with faience or porcelain, not being specially mentioned, shall be assessed according to the corresponding numbers of the Tariff, with the following surtaxes:

- 20 % if nickelled;
- 40 % if silvered or gilt;
- 25 % if enamelled with faience or porcelain.

44.—Iron wares, bronze plated, are assessable as bronze wares.

45.—The spectacle frames enumerated in Nos. 1369, 1370 and 1371 shall be dutiable as the spectacles according to kind, with the rebate of the duty payable on the glasses.

46.—Parts of furniture and other manufactured articles, shall pay the duty applicable to furniture and to the manufactured articles of the kind, unless specially provided for in the Tariff.

47.—Articles with advertisements or notices, not specially mentioned, which cannot be used for any other purpose than advertising, shall be assessed according to kind with a rebate of 25 %, provided the advertisement is indelible and appear engraven on the principal portion of the object.

48.—False jewellery and haberdashery (mercerie) consisting of two or more materials, shall be taxed according to the material of most value, unless specially provided for.

49.—Goods bearing a label attributing them such a higher quality as to increase their value, shall be dutiable according to the kind indicated on the label.

50.—Persons presenting to the Customs labels, metal capsules, clichés, or containers of articles of which the marks have been registered in the Republic, shall prove to the officials that they are the proprietors or legal representatives of the products for which the same are intended.

51.—Goods not specially enumerated in the Tariff shall pay 30 % of their wholesale value at the Customs house. The value will be determined by means of the original invoices or any other information available to the Customs office. This duty shall be of a provisional character until the specific rate applicable has been established.

52.—Goods which do not agree with the measurement or nuts specified in the Tariff shall be assessed pro rata.

## LAW OF DECEMBER 17TH, 1902, AS TO IMPORTING SHIPS.

SOLE ARTICLE.—No import duty shall be payable on vessels intended for navigation, coasting trade or the conveyance of export goods, whether the vessels enter the country by their own means or navigation or are imported in sections to be fitted up, provided always that they carry the National flag.

## LAW OF DECEMBER 10TH, 1903, RELATING TO THE IMPORTATION OF RAW MATERIALS FOR MANUFACTURING MACHINES.

ART. 1.—One hundred and twenty days after the date of promulgation of the present Law, no duty whatever shall be charged on importation of the following articles, which constitute raw materials for the manufacture of machines for use in the industries of the country: Non threaded iron tubes for boilers; copper water gauges; copper and bronze pipes; rivets of steel of various shapes; round axes of hammered steel; injectors and ejectors; threaded oilers or bolts, for machines; and iron and steel plates of from  $\frac{1}{8}$  to  $\frac{3}{8}$  inches in thickness.

## LAW NO. 693, OF NOVEMBER 29TH, 1907, ESTABLISHING THE TREATMENT OF IMPORTED LARD.

ART. 1.—From and after January 1st, 1908, tinned lard shall pay as import duty of 35 centavos per kilo. legal weight, and lard in barrels 9 centavos per kilo. gross weight.

ART. 2.—From and after January 1st, 1909, the above duty shall be at the rate of 75 centavos per kilo. gross weight as to tinned lard, and 7 centavos per kilo. gross weight as to lard in barrels.

ART. 3.—From and after January 1st, 1910, tinned lard shall pay a duty of 55 centavos per kilo. legal weight; and lard imported in barrels 5 centavos per kilo. gross weight.

ART. 4.—From and after January 1st, 1911, tinned lard shall pay 55 centavos per kilo. legal weight; and lard imported in barrels 5 centavos per kilo. gross weight.

## LAW NO. 1047, OF FEBRUARY 21ST, 1909, RELATING TO THE IMPORTATION OF ARTICLES FOR BENEVOLENT SOCIETIES, &amp;c.

SOLE ARTICLE.—The State absolutely constituting war armament and material being State property, such as guns and gun carriages, torpedoes, accoutrements for the army, boarding axes, revolvers, projectiles and cartridges or extra parts of all these articles or for men-of-war; in these articles or extra parts of all these articles or for men-of-war; in these persons, nor any other kind of article being solely equipment accessories, such as tents, haversacks, saddles and harness, ambulance supplies, articles of clothing and the like.

## LAW NO. 1217, DATED DECEMBER 4TH, 1909, RELATING TO THE IMPORTATION OF ARTICLES DESTINED FOR BENEVOLENT SOCIETIES, &amp;c.

ART. 1.—All articles destined for benevolent societies and other institutions, created according to the Customs or the Republic, shall respectively be treated according to the rates applicable thereto, under the Tariffs in force.

ART. 2.—In the general budget of the Republic, a sum of £2,000 per annum, shall be voted for distribution by the Ministry of Fomento among the benevolent institutions having received the benefit of the exemption referred to in the present Law, in a proportion equivalent to half the sums granted in favour of such institutions during the last four years.

The present provision also extends to benevolent societies which have not applied for exemption from Customs duty, and these shall be treated on the same footing as the societies which have applied for the exemption, due regard being had for the respective budgets.

ART. 3.—In the early part of the month of January of each year, the Director of the Treasury, acting in compliance with instructions from the Ministry of Fomento, will issue orders for payment of the Customs duties provided for in the present Law and representing the annual sums allotted to each institution. Such payments must be effected by twelve orders of even amount, corresponding to the twelve months of the year.

ART. 4.—The Executive Power shall not grant the exemption from duty in favour of articles not held to be entitled thereto, by the Law in force.

ART. 5.—All contrary provisions are hereby repealed.

SCHEDULE OF TARIFFS TO BE DEDUCTED TO OBTAIN THE NET OR  
LEGAL WEIGHT OF GOODS.

|   | %  |                                       | %  |
|---|----|---------------------------------------|----|
| Burials .....                               | 17 | Bales with oilcloth and hoops .....   | 6  |
| Candle boxes .....                          | 20 | Bales without oilcloth or hoops ..... | 2  |
| Cardboard boxes .....                       | 13 | Hamper ("fubax") .....                | 15 |
| long 18 cubic decimetres in<br>volume ..... | 15 | Iron drums .....                      | 8  |
| Cardboard boxes of larger<br>volume .....   | 10 | Tin plate drums and cans .....        | 8  |
|   |    | Sacks .....                           | 13 |

ABBREVIATIONS.—G. W.—Gross weight; L. W.—Legal weight.

Note.—The surtax of 8% of the duties prescribed by  
law of Nov. 18, 1892, is still in force at all ports of  
the Republic.

IMPORT TARIFF

| Nos. | Goods. | Duties,<br>£ s. c. |
|------|--------|--------------------|
|------|--------|--------------------|

SECTION 1. COTTON.

Group 1.

|  |   |      |
|--|---|------|
| Cotton raw or prepared:  |   |      |
| 1 Ginned or not, raveled or combed, dyed or not. G. W. ....          | 0 | 0 20 |
| 2 Machine yarn or waste. G. W. ....                                  | 0 | 0 08 |
| 3 Prepare for padding, so-called "panaque." G. W. ....               | 0 | 0 10 |
| 4 The same, covered with silk, with or without admixture. L. W. .... | 0 | 3 20 |

Group 2.

|   |   |      |
|---|---|------|
| 5 Thread: sewing, on bobbins containing 18 metres each, gross | 0 | 2 00 |
| 6 Sewing or weaving, in hanks, on spools or cardboard tubes.  |   |      |
| L. W. ....  | 0 | 0 56 |
| 7 Yarn for marking, embroidering or darning, in skeins, balls |   |      |
| or on cardboard tubes. L. W. ....                             | 0 | 0 72 |
| 8 Thread for sewing socks or for other purposes, in skeins or |   |      |
| balls, twisted or not. L. W. ....                             | 0 | 0 20 |
| 9 Laces plaited in silk form. L. W. ....                      | 0 | 0 28 |
| 10 For manufacture of tissues of one or more strands, non-    |   |      |
| twisted or slightly twisted and coarse thread ("burda")       |   |      |
| in skeins, twisted, for house-hold tissues. L. W. ....        | 0 | 0 20 |
| 11 Imitation silk, for embroidering, sewing, marking, weav-   |   |      |
| ing or darning. L. W. ....                                    | 0 | 0 10 |

Group 3.

|  |   |      |
|--|---|------|
| 12 Carpets of all kinds. L. W. ....                                | 0 | 0 50 |
| 13 Shapes of plaiting or lawn, gummed, without needlework,         |   |      |
| for hats or caps. L. W. ....                                       | 0 | 2 00 |
| 14 Dish and other mats, of tissue of one or more strands, non-     |   |      |
| twisted or slightly twisted and coarse thread ("burda")            |   |      |
| in skeins, twisted, for house-hold tissues. L. W. ....             | 0 | 0 20 |
| 15 Of vegetable fibre or wool. L. W. ....                          | 0 | 2 40 |
| 16 Of silk. L. W. ....   | 0 | 7 50 |
| 17 Lintons covered with tissue, for shirts or chemises, or for     |   |      |
| weaving apparel. L. W. ....  | 0 | 2 40 |
| 18 Belts or corsets of tissue, without fringe. L. W. ....          | 0 | 1 20 |
| 19 Tapes: for footwear, for bordering ponchos and hats; tapes      |   |      |
| for girths, tapes without welt for fastening parcels               |   |      |
| and tapes so-called "lileras," plain or serged, of all             |   |      |
| kinds. L. W. ....  | 0 | 0 72 |
| 20 The same, with silk, cotton foundation, also ribbons called     |   |      |
| "de trama y fura" with cotton foundation. L. W. ....               | 0 | 4 00 |
| 21 Of velvet or plush. L. W. ....                                  | 0 | 1 60 |
| 22 Worked with common metallic threads. L. W. ....                 | 0 | 1 50 |
| 23 Neckties and ribbons for neckties, without needlework, with     |   |      |
| or without admixture of silk. L. W. ....                           | 0 | 1 50 |
| 24 Weaths and funeral ornaments. L. W. ....                        | 0 | 1 00 |
| 25 Hair crowns and inner bands. L. W. ....                         | 0 | 1 00 |
| 26 Outings: for waistcoats, not exceeding one metre in length      |   |      |
| whether or not half mixed with silk, detached or in                |   |      |
| pieces comprising up to six cuttings. ....                         | 0 | 6 00 |
| 27 The same, with silk admixture. ....                             | 0 | 7 50 |
| 28 For petticoats, blouses or dresses, without ornaments or        |   |      |
| needlework. (Datable under the numbers corresponding               |   |      |
| to the component tissues, with a surtax of 20%.)                   |   |      |
| 29 Curtains, bedspreads and table covers: of tulle, net or lace.   |   |      |
| L. W. ....   | 0 | 2 40 |
| 30 Crochet point or similar articles made on the loom, of cambric, |   |      |
| lawn, muslin, or other like tissues, with or without               |   |      |
| festoons, edgings or embroideries, plaited or chain                |   |      |
| stitched, and these of velvet or plush, with or without            |   |      |
| metallic threads or ornaments not containing silk.                 |   |      |
| L. W. ....   | 0 | 1 60 |
| 31 Of other tissues. (Datable under the numbers correspond-        |   |      |
| ing to such tissues, with a surtax of 15%.)                        |   |      |
| 32 Lace: called Valenciennes and similar, with or without          |   |      |
| ornaments not containing silk. L. W. ....                          | 0 | 3 20 |
| 33 Called "Hamburg lace" or "de torsal." L. W. ....                | 0 | 2 40 |
| 34 Canvas, embroidering. L. W. ....                                | 0 | 1 00 |
| 35 Labels of tissue, of all kinds, with or without printing.       |   |      |
| L. W. ....   | 0 | 1 20 |
| 36 Foot wipers ("felpudras") with or without woollen designs       |   |      |
| or border. ....  | 0 | 0 20 |
| 37 Artificial hair. L. W. ....                                     | 0 | 2 00 |
| 38 Blankets with or without border, mixed or not with fleeces      |   |      |
| or hair. L. W. ....  | 0 | 0 40 |
| 39 Tissues: white, plain or serged, not specially mentioned for    |   |      |
| underclothing, including so-called "bramante" and                  |   |      |
| backrun. ....  | 0 | 0 50 |
| 40 Chineries with admixture of wool not exceeding 15% of           |   |      |
| the total weight of the tissue. ....                               | 0 | 0 60 |
| 41 Tickings for corsets. ....                                      | 0 | 1 00 |
| 42 Tickings for corsets, mixed or half-mixed with silk. ....       | 0 | 1 00 |
| The same, for other purposes (see drills)                          |   |      |
| 43 Cretonne for curtains and tapestry. ....                        | 0 | 0 88 |
| 44 Damask, white or coloured, for tablecloths or napkins, also     |   |      |
| linens for mats, tissues, or other purposes. ....                  | 0 | 0 60 |
| 45 Light or transparent, and also all other tissues not specially  |   |      |
| mentioned weighing not over 70 grammes per sq. metre,              |   |      |
| including open worked tissues, light tissues with close            |   |      |
| woven stripes or designs, even weighing more, and                  |   |      |
| these wholly or partly mercerised, whether loose or                |   |      |
| close woven. ....  | 0 | 1 10 |

| Nos.   | Goods. | Duties,<br>£ s. c. |
|--|--------|--------------------|
| 46 Drills and other tissues not specially mentioned, weighing      |        |                    |
| over 200 grammes per sq. metre, for men's or boys'                 |        |                    |
| clothing, including "amates," "cotines," fine cloth,               |        |                    |
| and "diablo fuerte." ....  | 0      | 0 48               |
| 47 Plastic for footwear, belts or braces. L. W. ....               | 0      | 1 20               |
| 48 Plait and velvet of all kinds. ....                             | 0      | 1 60               |
| 49 Plait impregnated with chalk or other substances, for           |        |                    |
| cleaning metals. ....  | 0      | 0 80               |
| 50 Waterproofed with rubber, for floors and for industrial         |        |                    |
| purposes. ....   | 0      | 0 50               |
| 51 The same, for sheets or wearing apparel. ....                   | 0      | 0 75               |
| 52 Course ("pergon") with or without slight admixture of           |        |                    |
| wool. ....   | 0      | 0 28               |
| 53 Spangled tissue, plush, or silk, with design or                 |        |                    |
| foundation of common metallic thread. ....                         | 0      | 1 00               |
| 54 The same, mixed or half-mixed with silk in welt or warp. ....   | 0      | 3 20               |
| 55 Stout and light cloths, white or coloured, for bags,            |        |                    |
| awnings, sails, or for other purposes. ....                        | 0      | 0 50               |
| 56 Osmaburg having up to 16 threads in welt and warp, in a         |        |                    |
| sq. of 6 mm. side weighing not less than 200 grammes               |        |                    |
| per sq. metre (this tissue to be discriminated by its              |        |                    |
| having double threads in the welt or in the warp). ....            | 0      | 0 12               |
| 57 "Tocuy," plain or serged, weighing under 200 grs. per sq.       |        |                    |
| metre, and osmaburg having over 16 threads in welt and             |        |                    |
| warp. G. W. ....   | 0      | 0 26               |
| 58 The same, weighing over 200 grs. per sq. metre, and the         |        |                    |
| same with stripes. (Datable as drills.)                            |        |                    |
| 59 For wallets and harness leeching. ....                          | 0      | 0 30               |
| 60 Tracing cloth, and cloth for the manufacture of maps,           |        |                    |
| plans and artificial flowers. L. W. ....                           | 0      | 0 80               |
| 61 For curtains and tapestry, with or without admixture of         |        |                    |
| hemp or jute. ....   | 0      | 1 00               |
| 62 The same, half-mixed with silk. ....                            | 0      | 1 50               |
| 63 For skirts, "phandoras," or skirts, also those with welt        |        |                    |
| or warp of horsehair. ....   | 0      | 1 00               |
| 64 For bookbinding. ....   | 0      | 0 64               |
| 65 For use as dish cloths, cut out or not. ....                    | 0      | 0 42               |
| 66 For shirt fronts, ribbed, paited, embroidered, figured or       |        |                    |
| stitched. ....   | 0      | 1 40               |
| 67 For handkerchiefs without needlework or opening,                |        |                    |
| including watters of tissue. ....                                  | 0      | 0 75               |
| 68 Painted for photographers' studios. ....                        | 0      | 1 00               |
| 69 Prepared for oil painting, whether or not affixed to            |        |                    |
| stretchers. ....   | 0      | 0 80               |
| 70 Knitted, for chemistries, drawers and other purposes, with      |        |                    |
| or without "frisa" of wool. ....                                   | 0      | 0 50               |
| 71 Of other kinds, of cut or imitation guipure or crochet, for     |        |                    |
| curtains or other purposes. L. W. ....                             | 0      | 1 60               |
| 72 Spongy or napped tissues for towels or bath wraps. ....         | 0      | 0 60               |
| 73 Close woven, for clothing shirts, upholstery or covering        |        |                    |
| furniture, not specially mentioned, including flannel              |        |                    |
| with one or two "frisas," rinoine lawn, Adrianele                  |        |                    |
| cloth, "dian paca," common percale and chin, for                   |        |                    |
| lining trunks, or other purposes, even if they trans-              |        |                    |
| parent, not exceeding 40 threads in welt and warp. ....            | 0      | 0 60               |
| 74 The same, exceeding 40 threads. ....                            | 0      | 0 75               |
| 75 Leaves, petals, calices and other materials for the manufac-    |        |                    |
| ture of flowers. L. W. ....  | 0      | 1 00               |
| 76 Hose of cloth, with or without parts of metal, less than 0.08   |        |                    |
| in diameter. ....  | 0      | 0 28               |
| 77 Mantles without sewing and tissues for mantles                  |        |                    |
| border. (Datable as the tissue of which formed with a              |        |                    |
| surtax of 25%.)  |        |                    |
| 78 With border embroidered on the loom, brouched or figured.       |        |                    |
| (Same treatment with a surtax of 50%.)                             |        |                    |
| 79 Table cloths and napkins, hemmed or not. ....                   | 0      | 0 75               |
| 80 Wicks: sulphured or coated with tallow, for disinfecting        |        |                    |
| rescucles. ....  | 0      | 0 60               |
| 81 For chafing dishes, or cooking stoves, even if they trans-      |        |                    |
| parent. ....   | 0      | 0 50               |
| 82 Mantles for incandescent light, not annealed, including         |        |                    |
| immediate containers. ....   | 0      | 4 80               |
| 83 The same, annealed, including the boxes and tubes in            |        |                    |
| which packed. ....   | 0      | 6 00               |
| 84 Stockings and socks, with or without "frisa" of wool. L. W.     |        |                    |
| L. W. ....   | 0      | 0 90               |
| 85 With foot of pure or mixed wool. L. W. ....                     | 0      | 2 00               |
| 86 Of imitation silk. L. W. ....                                   | 0      | 2 80               |
| 87 Shawls: with or without fringes of wool. L. W. ....             | 0      | 0 64               |
| 88 Of imitation silk or mercerised. L. W. ....                     | 0      | 1 60               |
| 89 Handkerchiefs: without embroideries or ornaments,               |        |                    |
| hemmed or not. L. W. ....  | 0      | 0 75               |
| 90 The same, of imitation silk or mercerised. L. W. ....           | 0      | 1 60               |
| 91 With ornaments or embroideries of any kind, without silk.       |        |                    |
| L. W. ....   | 0      | 1 80               |
| 92 Laces for shoes or corsets, with or without tips. L. W. ....    | 0      | 1 00               |
| 93 Passementerie: for wearing apparel, with or without bead-       |        |                    |
| work or common metallic thread, including passement-               |        |                    |
| erie called English point ("punta inglesa"), namely                |        |                    |
| double border ribbons having up to two centimetres in              |        |                    |
| width embroidered in any manner. L. W. ....                        | 0      | 1 60               |
| 94 The same, with silk. L. W. ....                                 | 0      | 4 00               |
| 95 Glossy, in imitation of silk or mercerised. L. W. ....          | 0      | 6 00               |
| 96 For upholstery. L. W. ....                                      | 0      | 1 20               |
| 97 Cords with core of another material, for hanging pictures,      |        |                    |
| for bells or venetian blinds. L. W. ....                           | 0      | 0 24               |
| 98 Window blinds ("persianas") painted, without accessories.       |        |                    |
| 99 Backs for chairs, etc. ("espaldas") tapestry and table          |        |                    |
| covers, of close-woven tissue, plain, figured, printed, or         |        |                    |
| painted. L. W. ....  | 0      | 1 20               |
| 100 Sheets, Turkish, without needlework, for bath. L. W. ....      | 0      | 0 75               |
| 101 Bedspreads of plush and the like. L. W. ....                   | 0      | 0 60               |
| 102 Knitted, with or without openwork, which is the form           |        |                    |
| of the stuff in which articles not specially mentioned. L. W. .... | 0      | 2 00               |
| 103 Bands and insertions: open-worked, figured or embroidered      |        |                    |
| with vegetable fibres or wool. L. W. ....                          | 0      | 4 00               |
| 104 The same, ornamented or embroidered with silk. L. W. ....      | 0      | 8 00               |
| 105 Plain to each of all kinds. L. W. ....                         | 0      | 0 75               |



|   | (Tools.      | No.  | (Tools.         | Duties. |
|---|--------------|--|-----------------|---------|
|   | £ S. C.      |  | £ S. C.         |         |
| 166 Tulle for mosquito nets and other kinds of veillings, plain. L. W. ....   | kilo. 0 2 00 | 167 Put together, with or without ornaments of silk, for infants. ....   | doz. 0 5 40     |         |
| Group 4.—Made-up Articles.  |              |  |                 |         |
| 167 Ornaments: for footwear, with or without parts of another material. L. W. ....  | kilo. 0 1 00 | 168 With or without visor, for men or children. ....   | doz. 0 3 00     |         |
| 168 For hats, for the head or bodice, as also all others not specially mentioned, for women or girls. L. W. ....  | kilo. 0 3 00 | 169 Without gallies of metal or visor of tortoise shell. ....  | doz. 0 5 40     |         |
| 169 Also for men, with or without silk, also those with silk or lining of silk. ....  | each 0 6 00  | 170 Of the two foregoing numbers, with gallies. ....   | doz. 1 3 50     |         |
| 170 Saddle bags of all kinds. L. W. ....  | kilo. 0 0 55 | 171 Of the foregoing number, with visor of tortoise shell. ....  | doz. 1 8 00     |         |
| 171 Cushions: stuffed with wool or horsehair. L. W. ....  | 0 1 00       | 172 Greek caps for men or boys. ....   | doz. 0 2 00     |         |
| 172 Stuffed with feathers. L. W. ....   | 0 2 00       | 173 Gloves and mittens: of common tissue, including gloves for the military. L. W. ....  | doz. 0 1 50     |         |
| 173 Bibs, plain or stitched, with or without embroidery or ornaments, also water-proof bibs, with or without ornaments of another material. L. W. ....        | kilo. 0 1 35 | 174 Fine, and gloves imitating silk or leather. L. W. ....   | doz. 0 4 50     |         |
| 174 Flags of all kinds. L. W. ....  | 0 0 65       | 175 Handkerchiefs of tissue of all kinds. L. W. ....   | doz. 0 0 60     |         |
| 175 Small, for decorating sweets. L. W. ....  | 0 1 00       | 176 Garters of all kinds with or without parts of metal. L. W. ....  | kilo. 0 2 00    |         |
| 176 Dressing gowns: for men or boys, plain or with ornaments other than silk or lined with silk. ....   | each 0 2 50  | 177 Aprons of all kinds: plain, trimmed or embroidered without silk, for women or girls. L. W. ....  | 0 1 35          |         |
| 177 The same trimmed with silk, for bath, trimmed or not, without silk. L. W. ....  | 0 0 60       | 178 Of common, coarse cloth, for workmen or servants. ....   | doz. 0 0 90     |         |
| 178 Of napped tulle, for bath, trimmed or not, without silk. L. W. ....   | kilo. 0 1 35 | 179 Hosiery clothing. ....   | 0 0 50          |         |
| 179 Blouses and sack coats: of blue drill or other similar common tissues, varnished or not. ....   | doz. 0 4 50  | 180 Tablecloths and napkins: with embroidered initials. L. W. ....   | kilo. 0 1 80    |         |
| 180 And jackets of other kinds, not varnished, for men or boys. ....  | 1 6 0        | 181 Trimmed or otherwise embroidered. L. W. ....   | 0 1 20          |         |
| 181 Satchels, for schoolboys, and similar bags for other purposes. L. W. ....   | kilo. 0 0 67 | 182 Masks, whether painted, varnished, or not. L. W. ....  | 0 2 20          |         |
| 182 Footwear: sandals or shoes for bath or other purposes, with soles of esparto, hemp or jute, with or without parts of leather. L. W. ....                  | kilo. 0 0 45 | 183 Game bags, or pouch bags, with or without parts of another material. L. W. ....  | kilo. 0 0 80    |         |
| 183 Of other kinds, for men, women or children. ....  | 0 1 98       | 184 Paraloons in general, for men or boys. ....  | doz. 0 5 40     |         |
| 184 Drawers: of tissue, also drawers, shirts or chemises, with or without parts of another cotton tissue. L. W. ....  | kilo. 0 1 12 | 185 Plain or trimmed with the same tissue or with "plumilla" for women or girls. L. W. ....  | 0 2 00          |         |
| 185 The same, with "frisa" of wool. L. W. ....  | 0 1 53       | 186 With other ornaments or embroidered, for women or girls. L. W. ....  | kilo. 0 3 00    |         |
| 186 The same, of imitation silk. L. W. ....   | 0 4 00       | 187 Shades, painted or not, with or without parts of metal. L. W. ....   | 0 0 90          |         |
| 187 Shirts: of chintz ("varana"), common, of flannel, "amatape," striped, of oxford, of "tucayo" and other similar tissues for workmen. L. W. ....            | kilo. 0 0 65 | 188 Swaddling cloths of all kinds. L. W. ....  | 0 1 20          |         |
| 188 Of other kinds, white or coloured, with plain or embroidered front, with or without cuffs or collar, for men. ....  | doz. 0 5 40  | 189 Fronts for men's or children's shirts, of all kinds. ....  | doz. 0 2 70     |         |
| 189 The same, with linen front. ....  | 1 0 80       | 190 For women's or girls' chemises, with embroideries or trimmings without silk, called "coronas." L. W. ....  | 0 0 90          |         |
| 190 For boys, up to No. 33 inclusive. (Dutiable as above with a rebate of 30%.)   | 0 1 00       | 191 Ponchos: sewn, with or without openings. L. W. ....  | 0 1 10          |         |
| 191 Chemises for women, girls, or children, plain, with "plumilla" or ornaments of the same tissue. L. W. ....  | 0 2 00       | 192 The same, with daggers or stripes of silk or floss silk. L. W. ....  | kilo. 0 1 40    |         |
| 192 The same, with other ornaments or embroideries, or both. L. W. ....   | 0 4 00       | 193 Cuffs, for men or boys, and plain cuffs for women or girls. ....   | 12 pairs 0 2 25 |         |
| 193 Chemisettes, camisoles and corset covers: of tissue, plain, with "plumilla" or ornaments of the same tissue. L. W. ....                                   | kilo. 0 5 40 | 194 Of close-woven tissue, for women or girls, embroidered or with open-worked designs or with ornaments of passementerie. ....  | 12 pairs 0 3 60 |         |
| 194 The same, embroidered or with other ornaments. L. W. ....   | 1 25         | 195 Of transparent tissue or of passementerie, with or without ornaments of silk, including cuffs of close-woven tissue, with ornaments of silk, for women or girls. ....                                  | 12 pairs 0 2 00 |         |
| 195 Saddle cloth ("caravana") of all kinds. ....  | doz. 0 5 40  | 196 Sheets: plain or with embroidered initials only. L. W. ....  | kilo. 0 0 65    |         |
| 196 Cartridge bags and boxes, for hunters, soldiers, with or without foundations of another material. ....  | 0 0 84       | 197 Trimmed or otherwise embroidered. L. W. ....   | 0 1 35          |         |
| 197 Tirtle, scarves of all kinds, including girls' of cord. L. W. ....  | kilo. 0 1 60 | 198 Bags for goods, of coarse osanhuay or "tucayo." ....   | 0 0 19          |         |
| 198 Belts: with or without clasps or other parts of common metal, for men. L. W. ....   | kilo. 0 1 60 | 199 Travelling, without hinges or valise, painted or not. L. W. ....   | kilo. 0 0 90    |         |
| 199 For women and girls, with or without metallic parts, whether of not gilt or silvered. L. W. ....  | kilo. 0 2 50 | 200 Dress preservers with or without rubber. L. W. ....  | 0 0 60          |         |
| 200 Mattresses: stuffed with wool or horsehair. L. W. ....  | 0 0 30       | 201 Bed-spreads or quilts: stuffed with cotton or wool. L. W. ....   | 0 0 90          |         |
| 201 Stuffed with feathers. L. W. ....   | 0 1 35       | 202 Stuffed with feathers. L. W. ....  | 0 3 60          |         |
| 202 Neckties for men or boys. ....  | doz. 0 0 90  | 203 Bed-spreads of guipure or of imitations, with bands of silk tissue. L. W. ....   | kilo. 0 2 00    |         |
| 203 And collar-cravats, with or without ornaments except of silk, for women or girls. ....  | doz. 0 3 00  | 204 Overcoats for men or boys. ....  | each 0 3 60     |         |
| 204 The same, trimmed with silk. ....   | 0 0 60       | 205 Hats of any cotton tissue, without ornament, for men, women or girls. ....   | doz. 0 3 60     |         |
| 205 Corsets for women or girls. ....  | 0 7 00       | 206 Sunshades, parasols and umbrellas: with ribs up to 2 centimetres. ....   | doz. 0 2 25     |         |
| 206 Hats, for women or girls. ....  | 0 0 90       | 207 Larger sizes. ....   | 0 4 50          |         |
| 207 Hat crowns or linings, sewn. L. W. ....   | kilo. 0 0 90 | 208 Embroidered, ornamented, or simply with small stripes of silk. ....  | doz. 0 7 00     |         |
| 208 Curtains and draperies. (Dutiable as curtains, according to kind, with a surtax of 10%.)  | doz. 0 1 35  | 209 Knitted stuffs, with sewing, in unadorned articles. L. W. ....   | 0 2 25          |         |
| 209 Collars: for men or boys, and flat collars for women or girls. ....   | doz. 0 1 35  | 210 Bands: fluted, plated or gilded ("alpauyas"), for trimming or decorations, including stoles, ornaments or applications of all kinds. L. W. ....  | kilo. 0 3 60    |         |
| 210 Of Cambric, gauze or tulle, for women or girls, embroidered, open-worked, or with ornaments of passementerie. ....  | doz. 0 3 00  | 211 The same, trimmed or embroidered with silk. L. W. ....   | 0 7 00          |         |
| 211 Of lace or passementerie, with or without ornaments of silk, also collars of the foregoing number with ornaments, for women or girls. ....                | doz. 0 7 00  | 212 Braces of all kinds. L. W. ....  | 0 1 80          |         |
| 212 Vests of all kinds, for men or boys. ....   | 1 3 50       | 213 Towels: with open-worked parts or with embroidered initials only. L. W. ....   | kilo. 0 1 00    |         |
| 213 Lounge coats for men or boys. ....  | 0 8 10       | 214 The same, trimmed or otherwise embroidered. L. W. ....   | 0 2 00          |         |
| 214 Knitted vests, with or without "frisa" of wool, for outside wear of men or boys. ....   | doz. 0 6 00  | 215 Trimmings or trims. L. W. ....   | 0 0 20          |         |
| 215 For infants (see Tissues with sewing). ....   | 0 1 80       | Clothing: dressing gowns, bathos, blouses, large and small mantles, coats, mantles, morning gowns, wraps, pelicans, polka jackets, undershirts, skirts, dresses, L. W. ....                                | each 0 1 00     |         |
| 216 Petticoats: plain, figured or ornamented with the same tissue or with "plumilla," including those of knitted stuff, with or without ornaments. L. W. .... | kilo. 0 1 80 | and all other wearing apparel not specially mentioned, for women, girls or infants: ....   | 0 1 00          |         |
| 217 The same, embroidered or with ornaments other than of silk. L. W. ....  | 0 2 70       | 216 With or without ornaments of the same tissue or with "plumilla." L. W. ....  | kilo. 0 3 60    |         |
| 218 With ornaments of silk. L. W. ....  | 0 4 50       | 217 With ornaments other than of silk. L. W. ....  | 0 6 75          |         |
| 219 List shoes of all kinds. L. W. ....   | 0 1 00       | 218 With ornaments of silk. L. W. ....   | 0 6 75          |         |
| 220 Covers of all kinds for furniture and mattresses. L. W. ....  | 0 1 10       | 219 Mixed or half-mixed with silk, with or without ornaments. L. W. ....   | kilo. 1 0 00    |         |
| 221 Pillow cases, plain or with embroidered initials only. L. W. ....   | kilo. 0 1 30 | 220 With silk undershirt or lining attached. L. W. ....  | kilo. 1 8 00    |         |
| 222 The same, trimmed or otherwise embroidered. L. W. ....  | 0 2 70       | 221 Night, called pyjamas, complete or incomplete, for men. L. W. ....   | kilo. 0 1 50    |         |
| 223 Caps: plain or trimmed, without silk and not put together, including caps of knitted stuff for infants. ....  | doz. 0 1 35  | 222 Night, called pyjamas, complete or incomplete, for men. L. W. ....   | kilo. 0 1 50    |         |
| 224 The same, with silk trimming. ....  | 0 3 40       | 223 Christening outfits in boxes, consisting of one gown, one pair of shoes, one rattle ("suyuy"), and one or two bibs, chemises and bonnets, trimmed or not with ribbons, lace or embroidered bands. .... | each 0 3 00     |         |
|   |              | Note.—Articles in excess imported in outfits shall be assessed separately.   |                 |         |
|   |              | 224 Fanciful clothing. (Dutiable under the corresponding numbers, according to kind, with a surtax of 80%.)  | 0 1 35          |         |
|   |              | 225 Waterproof clothing: common, for sailors. L. W. ....   | kilo. 0 1 35    |         |
|   |              | 226 Other kinds, in any shape. L. W. ....  | 0 2 25          |         |

## SECTION II.—WOOL AND ANIMAL HAIR.

## Group 1.

|  |              |
|--|--------------|
| 227 Wool in the mass: sheeps', in the grease. .... | kilo. 0 0 08 |
| 228 Washed. ....                                   | 0 0 12       |
| 229 Alpaca. ....                                   | 0 0 24       |

| SECTION II.—WOOL AND ANIMAL HAIR—continued. |  |                 |   |   |                 |
|---|--|-----------------|---|---|-----------------|
| No.   | Goods.   | Duties, £ s. d. | No.   | Goods.  | Duties, £ s. d. |
| 230   | Vicuña or guanaco . . . . .  | 0 0 32          | 292   | Shag; curled, common . . . . .  | 0 0 45          |
| 231   | Wool or machine yarn, with or without admixture . . . . .  | 0 0 06          | 293   | The same, called Brussels . . . . .   | 0 0 72          |
| 232   | Vegetable cellulosic wool . . . . .  | 0 0 08          | 294   | Plushy, common . . . . .  | 0 0 80          |
| 233   | Coney or hare . . . . .  | 0 0 60          | 295   | The same, called Brussels . . . . .   | 0 1 00          |
| Group 2.                                    |  |                 | Note. Samples of shag having from m. 0.80 to m. 1.50, will enjoy a rebate of 25%. |   |                 |
| 234   | Span wool: for embroidery or weaving. L. W. . . . .  | 0 0 30          | 297   | Cloth and loose woven tissues: not specially mentioned, including coloured flannels, knitted stuffs and tissue called Darns cloth, for dresses and other purposes. kilo.      | 0 1 75          |
| 235   | The same, with common metallic threads. L. W. . . . .  | 0 2 40          | 298   | The same, half-mixed with silk . . . . .  | 0 2 25          |
| 236   | The same, with silk admixture, with or without common metallic threads. L. W. . . . .  | 0 3 00          | 299   | The same, mixed with silk . . . . .   | 0 4 00          |
| 237   | For hosiery, on bobbins or cardholder tubes. L. W. . . . .   | 0 0 50          | 300   | Of No. 297, with weft or warp of cotton . . . . .   | 0 1 10          |
| 238   | Shuttle, not twisted, in skeins or balls, so-called Pompadour. L. W. . . . .   | 0 2 00          | 301   | Of the foregoing number, half-mixed with silk . . . . .   | 0 1 75          |
| 239   | The same, with silk admixture. L. W. . . . .   | 0 3 00          | 302   | The same, mixed with silk . . . . .   | 0 3 50          |
| Group 3. Wool otherwise unmanufactured.     |  |                 | 303   | Mantles not sewn, and tissue for mantles: cut out or in the piece, with simple borders. (Dutiable according to the tissue of which composed, with a surtax of 25%.)           | 0 1 75          |
| 240   | Carpets of all kinds, with or without sewing: "Jergon" . . . . .   | 0 0 10          | 304   | The same with borders broadened, figured or embroidered on the loom. (Same treatment as above with a surtax of 50%.)  | 0 2 00          |
| 241   | Other kinds. (Dutiable according to the tissue of which composed with a surtax of 25%.)  | 0 0 10          | 305   | Socks and stockings, with or without admixture of common material. L. W. . . . .  | 0 3 00          |
| 242   | Carpets for churches . . . . .   | 0 1 50          | 306   | Shawls of all kinds, except netted shawls, with or without admixture of common material. L. W. . . . .  | 0 1 60          |
| 243   | Hat shapes of woollen felt . . . . .   | 0 3 00          | 307   | Passanteries: of all kinds, with or without metallic threads, metallic threads or parts of any material other than silk, for wearing apparel. L. W. . . . .                   | 0 2 40          |
| 244   | Of vegetable fibre or wool. L. W. . . . .  | 0 2 40          | 308   | The same, with parts of silk or mixed with silk, the wool predominating throughout the surface, for wearing apparel. L. W. . . . .  | 0 4 00          |
| 245   | Of silk admixture. L. W. . . . .   | 0 3 00          | 309   | For upholsterers, with or without admixture of silk. L. W. . . . .  | 0 2 00          |
| 246   | Buttons covered with tissue, for clothing. L. W. . . . .   | 0 2 00          | 310   | Thick cords, with core of hemp or other vegetable material, for bells or for suspending pictures. L. W. . . . .   | 0 0 00          |
| 247   | Belts or scarves of tissue, without clasps. L. W. . . . .  | 0 1 50          | 311   | Saddle covers ("pellones"), without lining, of wool twisted or not. . . . .   | 0 1 20          |
| 248   | Ribbons: for bordering ponchos. L. W. . . . .  | 0 1 40          | 312   | Net, croch or of other kind, with or without imitations thereof made on the loom, manufactured into unenumerated articles. L. W. . . . .                                      | 0 2 40          |
| 249   | For surcingle, with or without admixture of common material. L. W. . . . .   | 0 1 00          | 313   | Bands and insertions: of all kinds, embroidered, open-worked or figured, without needlework. L. W. . . . .  | 0 4 00          |
| 250   | Cuttings: for waistcoats, not exceeding one metre in length, detached, or in pieces comprising up to six cuttings, with or without silk threads . . . . .  | 0 8 00          | 314   | Mourning: for hats. Group 4.—Made up Articles.  | 0 2 20          |
| 251   | The same, mixed or half-mixed with silk . . . . .  | 1 0 00          | 315   | Ornaments: for footwear, with or without parts of other material. L. W. . . . .   | 0 2 25          |
| 252   | For dresses, petticoats or blouse, without ornaments or neckwear. (Dutiable under the tariff numbers corresponding to the tissues, according to kind, with a surtax of 20%.)                               | 0 1 00          | 316   | For hats and other not specially mentioned, for women and girls. L. W. . . . .  | 0 6 00          |
| 253   | Curtains, coverlets and table covers: of plush or velvet, with or without admixture of common material, with or without metallic threads. L. W. . . . .  | 0 1 50          | 317   | Wallets of all kinds, with or without parts of other material. L. W. . . . .  | 0 0 80          |
| 254   | The same, figured with silk, without embroideries. L. W. . . . .   | 0 2 25          | 318   | Bills: of all kinds, with or without embroideries or ornaments. L. W. . . . .   | 0 2 25          |
| 255   | Of other tissues. (Dutiable under the Tariff numbers corresponding to the tissues, with a surtax of 15%.)  | 0 2 25          | 319   | Waterproofed with rubber. L. W. . . . .   | 0 1 35          |
| 256   | Lace with or without beadwork, metallic threads, or parts of any material other than silk. L. W. . . . .   | 0 8 00          | 320   | Flaps of all kinds. L. W. . . . .   | 0 1 80          |
| 257   | Foot wipers ("felpudos") combined or not with common material. L. W. . . . .   | 0 0 30          | 321   | Dressing gowns for men or boys: plain or ornamented, without silk . . . . .   | 0 3 00          |
| 258   | Filters or bases of flannel or felt for domestic use . . . . .   | 0 1 60          | 322   | Ornamented or lined with silk . . . . .   | 1 0 00          |
| 259   | Blankets: of vicuña wool, with or without admixture of common material . . . . .   | 0 2 00          | 323   | Blouses for coolies: of cassimere or cloth . . . . .  | 2 4 00          |
| 260   | Other kinds, bordered or not . . . . .   | 0 1 00          | 324   | Of other tissues, varnished or not . . . . .  | 1 6 00          |
| 261   | Of flock wool, with or without a mixture of common material . . . . .  | 0 0 30          | 325   | Blouses, sack coats and jackets: of cassimere or any other tissue classed under No. 268 . . . . .   | 0 6 75          |
| 262   | Tissues: Astrakhan, pile tissue for ornament or for outer clothing, with or without weft of common material, including plushy tissues without nap, or imitating furs, for same or other purposes . . . . . | 0 1 60          | 326   | Of other woollen tissues, with or without admixture of cotton, for men or boys, or of coarse cloth for the military . . . . .   | 0 3 80          |
| 263   | Plushy, with or without admixture of common material, for travelling rugs or other purposes . . . . .  | 0 1 20          | 327   | Satchels for schoolboys, and similar bags for other purposes . . . . .  | 0 0 00          |
| 264   | Boize of all kinds . . . . .   | 0 0 84          | 328   | Footwear: with soles of hemp or jute. L. W. . . . .   | 0 0 00          |
| 265   | Courses, not specially mentioned, for carpets or other purposes . . . . .  | 0 0 30          | 329   | Other kinds. L. W. . . . .  | 0 1 98          |
| 266   | Cassimere, chevrot, diagonal, "elasticotone", flannel, cloth and other similar tissues, having up to 1m60 in width, for men's or boys' wearing apparel . . . . .   | 0 0 96          | 330   | Drawers and vests: knitted, or of flannel, whether or not mixed or half-mixed with common material, and those of flannel, with weft or warp of common material. L. W. . . . . | 0 2 25          |
| 267   | The same, with weft or warp of cotton or weft and warp of cotton covered with wool, having up to 1m60 in width . . . . .   | 0 0 36          | 331   | And shirts or chemises of common boize. L. W. . . . .   | 0 1 00          |
| Damask (see Tapestry).                      |  |                 | 332   | Shirts or chemises: of flannel, with designs in colour, with or without admixture of common material . . . . .  | 1 6 20          |
| 268   | Elastics for footwear, belts, braces or other purposes, with or without admixture of common material. L. W. . . . .  | 0 1 60          | 333   | Of same tissue, with weft or warp of common material, and of parts of common flannel, of one colour . . . . .   | 0 0 00          |
| 269   | Canvas, embroidering. L. W. . . . .  | 0 1 40          | 334   | Of knitted stuff, with or without taps of other material. L. W. . . . .   | 0 2 70          |
| 270   | Push and velvet of all kinds, with or without admixture of common material . . . . .   | 0 1 50          | 335   | Hat shapes of felt, cloth or beaver, with or without bottom or borders . . . . .  | 0 3 75          |
| 271   | Felt: for saddle cloths . . . . .  | 0 0 60          | 336   | Capes of cassimere or cloth, for men . . . . .  | 1 8 00          |
| 272   | Of all kinds, for floors . . . . .   | 0 0 40          | 337   | Overcoats of coarse cloth, for the military . . . . .   | 0 2 25          |
| 273   | For table covers, wearing apparel and other purposes . . . . .   | 0 1 00          | 338   | Saddle cloths and snafflebags: with fringes of common material . . . . .  | 0 2 70          |
| 274   | For pinno hammers . . . . .  | 0 1 60          | 339   | With fringes of fine or half fine metal . . . . .   | 0 6 75          |
| 275   | For printing-press rollers . . . . .   | 0 0 80          | 340   | Without fringes . . . . .   | 0 1 80          |
| 276   | Flannel: bleached or unbleached, plushy on one or both sides, with or without admixture of common material . . . . .   | 0 1 25          | 341   | Saddle cloths of felt . . . . .   | 0 0 90          |
| 277   | The same, with weft or warp of common material . . . . .   | 0 0 75          | 342   | Girths and surcingle of all kinds. L. W. . . . .  | 0 2 25          |
| 278   | Waterproof, rubbered, for clothing . . . . .   | 0 1 20          | 343   | Belts: with clasps or other parts of common metal, for men . . . . .  | 0 1 80          |
| 279   | Culdis ("Jergon") for saddle cloths, aprons and other purposes, with or without admixture of common material . . . . .   | 0 0 75          | 344   | For women or girls, with or without metallic parts, whether or not gilt or silvered. L. W. . . . .  | 0 3 60          |
| 280   | "Jergon" of all kinds, for floors . . . . .  | 0 0 40          | 345   | Neckties for men and boys . . . . .   | 0 1 80          |
| 281   | Imitating for flags . . . . .  | 0 1 25          | 346   | Cartalunings and draperies. (Dutiable as curtains, according to the kind, with a surtax of 10%.)  | 0 1 80          |
| 282   | Cloth: over 1m60 in width, for billiards and other purposes . . . . .  | 0 3 20          | Val. Poles and accessories of other material shall be assessed separately.        |   |                 |
| 283   | Courses for the military, with or without admixture of common material . . . . .   | 0 0 40          | 347   | Waistcoats of all kinds, except of knitted stuff, for men or boys . . . . .   | 0 2 25          |
| 284   | Plain or printed, for table covers, with or without admixture of common material . . . . .   | 0 1 00          | 348   | Jackets: of cassimere, plush, cloth or velvet, for men or boys . . . . .  | 0 3 60          |
| 285   | For ponchos, and ponchos without sewing or opening . . . . .   | 0 1 60          | 349   | Of coarse cloth or of boize . . . . .   | 0 1 35          |
| 286   | Of the foregoing number, with weft or warp of common material . . . . .  | 0 1 00          | 350   | And large jackets of knitted stuff, for other garments, for men or boys, including waistcoats of the same tissue. L. W. . . . .   | 0 2 70          |
| 287   | Satin and manufactures: for footwear and other purposes . . . . .  | 0 1 00          | Of knitted stuff of other kinds, for women, girls or infants. (See No. 409.)      |   |                 |
| 288   | The same, with weft or warp of common material . . . . .   | 0 0 75          |   |   |                 |
| 289   | Of the two foregoing numbers, mixed or half-mixed with silk . . . . .  | 0 2 40          |   |   |                 |
| 290   | For curtains and tapestry, with or without admixture of common material . . . . .  | 0 1 25          |   |   |                 |
| 291   | The same, mixed or half-mixed with silk . . . . .  | 0 2 00          |   |   |                 |

| Goods.  |  | Duties. |        | Nos. |  | Goods. |  | Duties. |  |
|---|--|---------|--------|------|--|--------|--|---------|--|
|   |  | E. & C. |        |      |  |        |  | E. & C. |  |
| 51  | Epaulettes, L.W. ....  | 1       | 0 2 70 |      |  |        |  |         |  |
| 52  | Petticoats: plain or with ornaments of the same tissue or with "plumetas," including those of knitted stuff or of felt. L.W. ....  | 2       | 0 2 25 |      |  |        |  |         |  |
| 53  | With other ornaments or embroideries, without silk. L.W. ....  | 3       | 0 3 15 |      |  |        |  |         |  |
| 54  | Embroidered or trimmed with silk. L.W. ....  | 4       | 0 6 75 |      |  |        |  |         |  |
| 55  | Scapulars: stamped. L.W. ....  | 5       | 0 2 7  |      |  |        |  |         |  |
| 56  | Embroidered with any material. L.W. ....   | 6       | 0 5 40 |      |  |        |  |         |  |
| 57  | List shoes. L.W. ....  | 7       | 0 2 25 |      |  |        |  |         |  |
| 58  | Enlign coats of cloth or cassimere. ....   | 8       | 1 8 00 |      |  |        |  |         |  |
| 59  | Cases for fire-arms, instruments or other purposes, with or without parts of other material. L.W. ....   | 9       | 0 1 80 |      |  |        |  |         |  |
| 60  | Bonnets: mounted or not, with or without silk ornaments for infants. ....  | 10      | 0 8 00 |      |  |        |  |         |  |
| 61  | Caps of the tissues classed under Nos. 296 and 1 270, with or without visor, for men or boys. ....   | 11      | 0 4 50 |      |  |        |  |         |  |
| 62  | The same of other woollen tissues. ....  | 12      | 0 2 70 |      |  |        |  |         |  |
| 63  | Kepis without galloons of metal or visor of tortoise shell, for the military. ....   | 13      | 0 9 00 |      |  |        |  |         |  |
| 64  | With metal galloons, for the military. ....  | 14      | 1 5 00 |      |  |        |  |         |  |
| 65  | Of the two foregoing numbers, with visor of tortoise shell. ....   | 15      | 2 0 00 |      |  |        |  |         |  |
| 66  | Greek caps for men or boys. ....   | 16      | 0 4 50 |      |  |        |  |         |  |
| 67  | Gloves of heaver, cloth or knitted stuff, lined or not. L.W. ....  | 17      | 0 4 00 |      |  |        |  |         |  |
| 68  | Muffs of all kinds, with or without silk admixture. L.W. ....  | 18      | 0 3 60 |      |  |        |  |         |  |
| 69  | Of all kinds, for or with silk admixture. ....   | 19      | 0 1 90 |      |  |        |  |         |  |
| 70  | Halters of all kinds. L.W. ....  | 20      | 0 1 00 |      |  |        |  |         |  |
| 71  | Cadras ("jerseys"), sewed, for silk admixture. ....  | 21      | 0 1 00 |      |  |        |  |         |  |
| 72  | Frock coats, of other tissue classed in No. 296. ....  | 22      | 1 3 50 |      |  |        |  |         |  |
| 73  | Of other woollen tissue no. specially mentioned. ....  | 23      | 0 9 00 |      |  |        |  |         |  |
| 74  | Garters of all kinds, with or without silk admixture. L.W. ....  | 24      | 0 2 70 |      |  |        |  |         |  |
| 75  | Horse clothing, with or without admixture of common material. L.W. ....  | 25      | 0 1 20 |      |  |        |  |         |  |
| 76  | Traveling rings, composed of two tissues, L.W. ....  | 26      | 0 1 50 |      |  |        |  |         |  |
| 77  | Suukos and kepis: for the military. ....   | 27      | 1 1 00 |      |  |        |  |         |  |
| 78  | For officers. (See Nos. 363 to 365.)   | 28      | 0 3 25 |      |  |        |  |         |  |
| 79  | Trousers: of cassimere, cloth or other tissues classed under No. 296. ....   | 29      | 0 3 25 |      |  |        |  |         |  |
| 80  | Of tissues classed under No. 297, and trousers of coarse cloth or coarse baize. ....   | 30      | 0 1 10 |      |  |        |  |         |  |
| 81  | Of common baize. ....  | 31      | 0 0 30 |      |  |        |  |         |  |
| 82  | Infants' wraps of pure or mixed flannel. L.W. ....   | 32      | 0 1 50 |      |  |        |  |         |  |
| 83  | Saddle covers ("pellones") with lining, of wool twisted or not. L.W. ....  | 33      | 0 1 30 |      |  |        |  |         |  |
| 84  | Ponchos of cloth or other tissues classed under No. 261, lined or not. ....  | 34      | 0 3 40 |      |  |        |  |         |  |
| 85  | Of other woollen tissues, with or without admixture of common material. L.W. ....  | 35      | 0 2 25 |      |  |        |  |         |  |
| 86  | Of the foregoing number, with stripes or designs of silk. L.W. ....  | 36      | 0 3 35 |      |  |        |  |         |  |
| 87  | Backs for chairs, &c. ("respaldos") and table covers, painted or embroidered. L.W. ....  | 37      | 0 6 75 |      |  |        |  |         |  |
| 88  | Reticules or hand bags, plain or embroidered, with or without parts of other material. L.W. ....   | 38      | 0 4 50 |      |  |        |  |         |  |
| 89  | Traveling bags, without hinges or valves, painted or not. L.W. ....  | 39      | 0 1 10 |      |  |        |  |         |  |
| 90  | Dress preservers, with or without rubber. L.W. ....  | 40      | 0 0 00 |      |  |        |  |         |  |
| 91  | Bedspreads or quilts: stuffs with cotton. L.W. ....  | 41      | 0 1 35 |      |  |        |  |         |  |
| 92  | Stuffed with feathers. L.W. ....   | 42      | 0 4 50 |      |  |        |  |         |  |
| 93  | Bedspreads seen or lined, without admixture of silk. (Datable according to the tissue of which composed, with a surtax of 50/2.)   | 43      | 0 4 50 |      |  |        |  |         |  |
| 94  | Corset covers of knitted stuff. (See No. 109.)   | 44      | 0 2 70 |      |  |        |  |         |  |
| 95  | Overcoats of alpaca or other similar tissues, for travelling   | 45      | 0 2 70 |      |  |        |  |         |  |
| 96  | Hats, toques and bonnets, for women and girls:—  |         |        |      |  |        |  |         |  |
| 97  | Of felt, wool or hair, not mounted and without any ornament, so-called shapos. ....  | 46      | 1 4 50 |      |  |        |  |         |  |
| 98  | Of the same material, with common ornaments of silk or other common tissues, without feathers or merely with cords or a few common feathers. ....  | 47      | 0 3 00 |      |  |        |  |         |  |
| 99  | The same, with the ornaments of silk, or with ostrich or other fine feathers. ....   | 48      | 0 6 00 |      |  |        |  |         |  |
| 100   | The same, with ribbons around the crown only. ....   | 49      | 0 1 80 |      |  |        |  |         |  |
| 101   | Hats for men and boys: high crown, of heaver. ....   | 50      | 0 2 70 |      |  |        |  |         |  |
| 102   | Of felted wool, sized. ....  | 51      | 0 8 47 |      |  |        |  |         |  |
| 103   | Of wool, of any quality and shape, s.d., other than those classed under Nos. 97 and 403. ....  | 52      | 0 6 75 |      |  |        |  |         |  |
| 104   | Of hair, sized. ....   | 53      | 1 3 50 |      |  |        |  |         |  |
| 105   | The same, soft. ....   | 54      | 1 0 12 |      |  |        |  |         |  |
| 106   | Of common felt, known under the name of "flock wool hats," for natives, oval, having up to 10 cm. in height, with only a ribbon and a galloon of whatever material, with or without cotton crown, and without any other ornament. .... | 55      | 0 4 50 |      |  |        |  |         |  |
| 107   | The same, with ribbon or border of silk, with or without crown of whatever material and with additional tape or cord of silk, or with buckles of mother-of-pearl or any other ornament not being an indispensable part. ....           | 56      | 0 5 40 |      |  |        |  |         |  |
| 108   | Of plimsy felt or of plush. ....   | 57      | 1 6 20 |      |  |        |  |         |  |
| 109   | The same, for clergymen. ....  | 58      | 2 1 50 |      |  |        |  |         |  |
| 110   | Sunshades, parasols and umbrellas: with ribs up to 40 cm. ....   | 59      | 0 4 50 |      |  |        |  |         |  |
| 111   | Larger sizes. ....   | 60      | 0 6 75 |      |  |        |  |         |  |
| 112   | Ornamented or embroidered or with small stripes of silk. ....  | 61      | 1 1 00 |      |  |        |  |         |  |
| 113   | Knitted stuffs, without sewing, in unannealed articles, whatever be the form of the stuff. L.W. ....   | 62      | 0 2 70 |      |  |        |  |         |  |
| 114   | Braces of all kinds. L.W. ....   | 63      | 0 2 70 |      |  |        |  |         |  |
| 115   | Bands, without silk, worked by milliner or with needle-work, embroidered, open worked, dated, plated, goffered ("tupado") and the like, including stoles, shawls or applications. L.W. ....  | 64      | 0 6 75 |      |  |        |  |         |  |
| 116   | The same, ornamented, or embroidered with silk. L.W. ....  | 65      | 1 1 25 |      |  |        |  |         |  |
| Clothing: dressing gowns, berthas, blouses, large and small mantles, coats, mantles, morning gowns, wraps, polka jackets, ankle-skirts, skirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, girls or infants:— |  |         |        |      |  |        |  |         |  |
| 117   | Of tissue, with cut silk ornaments. L.W. ....  | 113     | 0 6 75 |      |  |        |  |         |  |
| 118   | The same, with silk ornaments. L.W. ....   | 114     | 1 1 25 |      |  |        |  |         |  |
| 119   | The same, mixed or half-mixed with silk in the tissue, with or without ornaments. L.W. ....  | 115     | 1 3 50 |      |  |        |  |         |  |
| 120   | With undershirt or lining attached, of silk. L.W. ....   | 416     | 1 5 00 |      |  |        |  |         |  |
| 121   | Night, called "pijamas," complete or incomplete, for men. ....   | 417     | 0 2 25 |      |  |        |  |         |  |
| 122   | Clothing for bathing purposes. L.W. ....   | 418     | 0 1 40 |      |  |        |  |         |  |
| 123   | Fancy clothing. (Datable under the corresponding numbers, according to kind, with a surtax of 80/2.)   | 419     | 0 2 25 |      |  |        |  |         |  |
| 124   | Waterproof clothing, rubbered, such as "bata," raincoats, capes, ponchos, overcoats and other. L.W. ....   | 420     | 0 2 25 |      |  |        |  |         |  |
| SECTION III.—FLAX, HEMP, JUTE AND OTHER TEXTILE FIBRES.   |  |         |        |      |  |        |  |         |  |
| Group 1.  |  |         |        |      |  |        |  |         |  |
| 125   | Abaca, hemp, flax, pita, jute, &c., in the mass, combed or not. ....   | 421     | 0 0 95 |      |  |        |  |         |  |
| Group 2.—Yarns and Threads.   |  |         |        |      |  |        |  |         |  |
| 126   | Thread or yarn: rope yarn and bookbinding yarn, for packing, sewing, sails or burs, and all unannealed three- or four-plied of hemp, pita or jute, nuyel, up to 90/3 in diameter. ....   | 422     | 0 0 20 |      |  |        |  |         |  |
| 127   | The same, dyed or bleached. ....   | 423     | 0 0 25 |      |  |        |  |         |  |
| 128   | Sewing, embroidering, weaving, or darning, in skeins, balls or on cardboard tubes. L.W. ....   | 424     | 0 1 20 |      |  |        |  |         |  |
| 129   | Sewing, on bobbins of 1-3 metres. ....   | 425     | 0 4 00 |      |  |        |  |         |  |
| 130   | For shoemakers, and thin twist 1 thread for the manufacture of nets. ....  | 426     | 0 0 35 |      |  |        |  |         |  |
| 131   | For the manufacture of tissues, on bobbins or cardboard tubes. ....  | 427     | 0 0 20 |      |  |        |  |         |  |
| 132   | Lines, cables and cords, over 3 and up to 9 millimetres in diameter, including those of greasy fibre, for the strands of which are composed of finished line or of cables or cords. ....   | 428     | 0 0 14 |      |  |        |  |         |  |
| The same, over 9 millimetres; see No. 2214.   |  |         |        |      |  |        |  |         |  |
| Group 3.—Other Manufactured Articles.   |  |         |        |      |  |        |  |         |  |
| 133   | Carpets of all kinds. ....   | 429     | 0 0 60 |      |  |        |  |         |  |
| 134   | Cord and other units. ....   | 430     | 0 2 00 |      |  |        |  |         |  |
| Embroideries without sewing, on any tissue, in unannealed articles, complete or not:—   |  |         |        |      |  |        |  |         |  |
| 135   | Of vegetable fibre or wool. ....   | 431     | 0 2 40 |      |  |        |  |         |  |
| 136   | Of silk, ornamented or not. ....   | 432     | 0 7 50 |      |  |        |  |         |  |
| 137   | Buttons covered with tissue, for shirts or chemises or other articles of clothing. L.W. ....   | 433     | 0 2 40 |      |  |        |  |         |  |
| 138   | Belts or scarves of tissue, without clasps. ....   | 434     | 0 1 20 |      |  |        |  |         |  |
| 139   | Webbing: of hemp or jute, common, for furniture springs or seats. ....   | 435     | 0 0 20 |      |  |        |  |         |  |
| 140   | For footwear, sangles, for tying ponchos and hats; tapes without welt for fastening packages and tapes called "Ademas," plain or serge, of 1 kind. ....  | 436     | 0 1 20 |      |  |        |  |         |  |
| 141   | The same, with admixture of silk, foundation of linen, hemp or jute. ....  | 437     | 0 0 20 |      |  |        |  |         |  |
| 142   | Neckties and ribbons for neckties, without sewing. ....  | 438     | 0 2 00 |      |  |        |  |         |  |
| 143   | The same, mixed or half-mixed with silk. ....  | 439     | 0 1 50 |      |  |        |  |         |  |
| Cuttings: for waistcoats, not exceeding one metre in length, detached or in pieces comprising up to six cuttings:—  |  |         |        |      |  |        |  |         |  |
| 144   | Whether or not half-mixed with silk. ....  | 440     | 0 6 00 |      |  |        |  |         |  |
| 145   | Mixed with silk. ....  | 441     | 0 7 50 |      |  |        |  |         |  |
| 146   | For petticoats, blouses or dresses, without sewing, for use as lewark. (Datable under the numbers corresponding to the component tissues, with a surtax of 2 1/2.)   | 442     | 0 1 60 |      |  |        |  |         |  |
| 147   | Curtains, bedspreads and table covers: of plush or velvet, with or without common metallic threads or ornaments not containing silk. ....  | 443     | 0 1 60 |      |  |        |  |         |  |
| 148   | Of other tissues. (Datable under the numbers corresponding to the component tissues, with a surtax of 10/2.)   | 444     | 0 1 60 |      |  |        |  |         |  |
| 149   | Lace: line, called valenciennes and similar. L.W. ....   | 445     | 1 6 00 |      |  |        |  |         |  |
| 150   | Other line, common. L.W. ....  | 446     | 0 4 00 |      |  |        |  |         |  |
| 151   | Canvas, embroidery. ....   | 447     | 0 1 00 |      |  |        |  |         |  |
| 152   | Labels of tissue, of all kinds, with or without printing. ....   | 448     | 0 1 20 |      |  |        |  |         |  |
| 153   | Foot wipers ("felpudos"): of hemp, cocoanut fibres, jute or other. ....  | 449     | 0 0 21 |      |  |        |  |         |  |
| 154   | The same, with woollen borders. ....   | 450     | 0 0 40 |      |  |        |  |         |  |
| 155   | Tissues: brunette, having up to 40 threads in welt or warp, and retone and linings ("creha-las"). ....   | 451     | 0 0 80 |      |  |        |  |         |  |
| 156   | Britannia cloth, batiste, long lawns, Holland, Irish, Slieve and other similar tissues. ....   | 452     | 0 2 00 |      |  |        |  |         |  |
| 157   | Britannia, unbleached, weighing up to 201 grammes per sq. metre. ....  | 453     | 0 1 00 |      |  |        |  |         |  |
| 158   | "Bria" and similar tissues. ....   | 454     | 0 0 50 |      |  |        |  |         |  |
| 159   | Of hemp or jute for curtains or hangings. ....   | 455     | 0 1 00 |      |  |        |  |         |  |
| 160   | "Clara" or "crystal" and similar tissues. ....   | 456     | 0 4 00 |      |  |        |  |         |  |
| Ticking:—   |  |         |        |      |  |        |  |         |  |
| 161   | With stripes, "mezclilla," "rayadillo," and blue drill. ....   | 457     | 0 0 60 |      |  |        |  |         |  |
| 162   | For corsets. ....  | 458     | 0 1 40 |      |  |        |  |         |  |
| 163   | The same, with silk admixture. ....  | 459     | 0 2 00 |      |  |        |  |         |  |
| 164   | Unbleached or burlap for bags or bales. ....   | 460     | 0 0 07 |      |  |        |  |         |  |
| Damask:—  |  |         |        |      |  |        |  |         |  |
| 165   | For curtains, hangings or mattresses. ....   | 461     | 0 0 90 |      |  |        |  |         |  |
| 166   | For table cloths and napkins. ....   | 462     | 0 0 90 |      |  |        |  |         |  |
| Trills:—  |  |         |        |      |  |        |  |         |  |
| 167   | Unbleached and buckram weighing over 200 grammes per sq. metre. ....   | 463     | 0 0 40 |      |  |        |  |         |  |
| 168   | White or colored, and all unannealed tissues for outer garments for men or boys. ....  | 464     | 0 0 65 |      |  |        |  |         |  |
| 169   | Elastic for footgear, belts or dresses. ....   | 465     | 0 1 70 |      |  |        |  |         |  |
| 170   | Black and velvet of all kinds. ....  | 466     | 0 1 20 |      |  |        |  |         |  |



## SECTION III.—FLAX, HEMP, JUTE AND OTHER TEXTILE FIBRES—(con.)

| Goods.                      |  | Duties. |        | No.   |  | Goods. |        | Duties. |   |
|-----------------------------|--|---------|--------|---|--|--------|--------|---------|---|
|                             |  | £ s. d. |        |   |  |        |        | £ s. d. |   |
| Waterproof tissues:         |  |         |        |   |  |        |        |         |   |
| 1-7                         | With rubber, for floors .....  | kilo.   | 0 0 50 | 531   | For women or girls, with or without metallic parts, whether or not gilt or silvered. L.W. ....   | kilo.  | 0 2 50 | 0       | 1 |
| 468                         | For sheets or clothing .....   | "       | 0 0 75 | 532   | Mattresses: Stuffed with wool or horsehair. L.W. ....  | "      | 0 1 00 | 0       | 1 |
| "Jergon":                   |  |         |        |   |  |        |        |         |   |
| 469                         | Of hemp or jute, half-mixed with wool .....  | "       | 0 0 30 | 533   | Stuffed with feathers. L.W. ....   | "      | 0 3 00 | 0       | 2 |
| 470                         | Strong and light cloth, white or coloured, for bags, awnings, sails and other purposes .....   | kilo.   | 0 0 10 | 534   | Neckties: for men or boys .....  | "      | 0 2 25 | 0       | 2 |
|                             | Fine cloth for wearing apparel. (See No. 161.) .....   | "       | 0 0 10 | 535   | And collar-cravats, with or without ornaments except of silk, for women and girls .....  | "      | 0 3 00 | 0       | 6 |
| 471                         | For book-binding .....   | "       | 0 0 60 | 536   | The same, with silk ornaments .....  | "      | 0 6 00 | 0       | 3 |
| 472                         | For use as dish cloths, cut out or not .....   | "       | 0 0 50 | 537   | Corsets for women or girls .....   | "      | 1 0 81 | 0       | 1 |
| 473                         | For mosquito nets (tissue similar to canvas or bunting) .....  | kilo.   | 0 1 20 | 538   | Waists with or without whalebone, to fasten only on one side, for women or girls .....   | "      | 0 6 00 | 0       | 6 |
| 474                         | Prepared for oil painting, with or without frame .....   | "       | 0 0 80 | 539   | Hat crowns or linings. L.W. ....   | kilo.  | 0 6 00 | 0       | 0 |
| 475                         | For bath towels or wraps .....   | "       | 0 0 80 | 540   | Curtainings and draperies. (Distinguish under the numbers corresponding to curtains of the kind, with a surtax of 107.) .....                                    | "      | 0 6 00 | 0       | 0 |
| 476                         | For wearing apparel, of all kinds, transparent, close texture or open worked .....   | kilo.   | 0 2 80 | Note.—Poles and accessories of other material, shall pay duty separately. |  |        |        |         |   |
| Shag ("tripe") for carpets: |  |         |        |   |  |        |        |         |   |
| 477                         | Carpet, cut pile or plushy .....   | "       | 0 0 35 | 541   | Collars: for men and boys, and plain collars for women or girls .....  | "      | 0 1 35 | 0       | 0 |
| 478                         | Of jute, printed .....   | "       | 0 0 30 | 512   | For women or girls, embroidered, open worked or with ornaments of passementerie .....  | "      | 0 3 00 | 0       | 3 |
| 479                         | Of jute, coarse, for floors, so-called cocoonant carpets .....   | kilo.   | 0 0 04 | 513   | Of lace or passementerie, with or without ornaments, including those of close texture, with ornaments of silk or lace, for women or girls .....                  | "      | 0 7 00 | 0       | 2 |
| 480                         | Table cloths and napkins: detached, without embroideries or ornaments, hemmed or not .....   | kilo.   | 0 1 00 | 514   | Vests of all kinds, for men or boys .....  | "      | 1 3 50 | 0       | 1 |
| 481                         | Stockings and socks of all kinds, including those of Scotch yarn. L.W. ....  | kilo.   | 0 5 00 | 545   | Jackets for men or boys .....  | "      | 2 1 60 | 0       | 1 |
| 482                         | Pocket handkerchiefs: plain or with "plumilla" or embroidered initials only. L.W. ....   | kilo.   | 0 4 00 | 546   | Petticoats, plain, figure! or ornamented with the same tissue, or with "plumilla." L.W. ....   | "      | 0 2 70 | 0       | 2 |
| 483                         | Otherwise embroidered, without lace .....  | doz.    | 0 8 00 | 547   | The same, with other ornaments or embroidered, without silk admixture. L.W. ....   | kilo.  | 0 4 50 | 0       | 4 |
| 484                         | Of the foregoing number, with lace .....   | "       | 1 6 00 | 518   | Scarves: stamped. L.W. ....  | "      | 0 2 70 | 0       | 2 |
| 485                         | Laces for footwear or for corsets, with or without tips. L.W. ....   | "       | 0 1 00 | 549   | Embroidered with any kind of fibre. L.W. ....  | "      | 0 1 00 | 0       | 4 |
| 486                         | Passementerie: with or without bandwork or metallic threads, for clothing. L.W. ....   | kilo.   | 0 1 60 | 550   | List shoes of all kinds. L.W. ....   | "      | 0 1 00 | 0       | 1 |
| 487                         | The same, with silk admixture. L.W. ....   | "       | 0 4 00 | 551   | Covers: of all kinds, for mattresses or furniture. L.W. ....   | kilo.  | 0 1 40 | 0       | 1 |
| 488                         | For upholstery. L.W. ....  | "       | 0 1 20 | 552   | Pillow cases, plain or with embroidered initials only. L.W. ....   | kilo.  | 0 2 00 | 0       | 2 |
| 489                         | Of the foregoing number, with silk admixture. L.W. ....  | "       | 0 2 20 | 553   | The same, trimmed or otherwise embroidered. L.W. ....  | "      | 0 4 00 | 0       | 4 |
| 490                         | Of raffle for clothing. L.W. ....  | "       | 0 6 00 | 554   | Cases for fire-arms, instruments or other purposes, with or without parts of other material. L.W. ....   | kilo.  | 0 1 80 | 0       | 1 |
| 491                         | Cords, with or without core of other material, for suspending paintings, for bells or for blinds. L.W. ....                              | kilo.   | 0 0 24 | 555   | Caps: plain or trimmed, without silk, and not put together, for infants .....  | "      | 0 2 00 | 0       | 2 |
| 1 2                         | Blinds, without accessories, for doors or windows. L.W. ....   | kilo.   | 0 1 50 | 556   | The same, trimmed with silk .....  | "      | 0 3 40 | 0       | 3 |
| 1 3                         | Slips of hemp, esparto, or jute, for footwear .....  | "       | 0 0 25 | 557   | Put together, with or without ornaments of silk, for infants .....   | "      | 0 6 40 | 0       | 6 |
| 14                          | Bags for shairs, etc. ("respaldo"), tapestry, and table covers, of close woven tissue, plain, figured, printed or painted. L.W. ....     | kilo.   | 0 1 50 | 558   | With or without visor, for men or boys .....   | "      | 0 3 50 | 0       | 3 |
| 15                          | Turkish sheets, for bath .....   | "       | 0 0 80 | 559   | Without metal galleons or tortoise shell visor, for the military .....   | "      | 0 3 10 | 0       | 5 |
| 16                          | Net tissues and the like, with or without numerical articles, including those of glazed yarn. L.W. ....                                  | kilo.   | 0 4 80 | 560   | Of the two foregoing numbers, with metal galleons .....  | "      | 1 3 50 | 0       | 3 |
| 497                         | The same, with silk admixture. L.W. ....   | "       | 0 6 00 | 561   | Of the foregoing number, with tortoise shell visor .....   | "      | 1 8 00 | 0       | 8 |
| 498                         | Bands and insertions: embroidered with vegetable fibres or with wool. L.W. ....  | kilo.   | 0 4 00 | 562   | Greek caps, for men or boys .....  | "      | 0 3 60 | 0       | 3 |
| 499                         | Embroidered with silk. L.W. ....   | "       | 0 7 00 | 563   | Gloves and mittens, line and those of Scotch yarn .....  | kilo.  | 0 5 00 | 0       | 5 |
| 500                         | Towels: with nap or plain .....  | "       | 0 1 00 | 564   | Hammocks of tissue of all kinds. L.W. ....   | "      | 0 7 00 | 0       | 7 |
| 501                         | Other kinds, open worked or with embroidered initials only .....   | kilo.   | 0 1 30 | 565   | Garters of all kinds, with or without parts of metal. L.W. ....  | kilo.  | 0 2 00 | 0       | 2 |
| Group 4.—Made-up Articles.  |  |         |        |   |  |        |        |         |   |
| 502                         | Ornaments: for footwear, with or without parts of other material. L.W. ....  | kilo.   | 0 1 00 | 566   | Aprons of all kinds: plain or with ornaments of the same tissue or with "plumilla," for women or girls. L.W. ....  | kilo.  | 0 2 70 | 0       | 2 |
| 503                         | For hats, and other not specially mentioned, for women and girls. L.W. ....  | kilo.   | 0 3 00 | 567   | With other ornaments or embroidered, with silk admixture. L.W. ....  | kilo.  | 0 3 60 | 0       | 3 |
| 504                         | Albs without silk admixture, with or without ornaments of silk .....   | each    | 0 6 00 | 568   | Of ordinary coarse cloth, for workmen or servants. L.W. ....   | kilo.  | 0 0 90 | 0       | 0 |
| 505                         | Saddle bags of all kinds. L.W. ....  | kilo.   | 0 0 58 | 569   | Horse clothing. L.W. ....  | "      | 0 0 70 | 0       | 0 |
| 506                         | Cushions: stuffed with wool or horsehair. L.W. ....  | "       | 0 1 00 | 570   | Table cloths and napkins: with embroidered initials only. L.W. ....  | kilo.  | 0 2 25 | 0       | 2 |
| 507                         | Stuffed with feathers. L.W. ....   | "       | 0 2 00 | 571   | Ornaments or otherwise embroidered. L.W. ....  | "      | 0 3 40 | 0       | 3 |
| 508                         | Bibs, plain, stitched, embroidered or ornamented, bibs waterproofed with rubber, with or without ornaments, and bibs of cloth. L.W. .... | kilo.   | 0 1 35 | 572   | Game bags, or nose bags, with or without parts of another material. L.W. ....  | kilo.  | 0 0 80 | 0       | 0 |
| 509                         | Flags of all kinds. L.W. ....  | "       | 0 0 65 | 573   | Mosquito nets or curtainings of light tissue, netting, similar to so-called canvas or bunting. L.W. ....   | kilo.  | 0 1 35 | 0       | 1 |
| 510                         | Sund, for decorating sweets. L.W. ....   | "       | 0 1 00 | 574   | Pantalons: of all kinds, for men or boys .....   | "      | 1 0 40 | 0       | 1 |
| 511                         | Dressing gowns for men or boys, plain or with ornaments other than of silk .....   | each    | 0 2 50 | 575   | For women or girls .....   | "      | 0 2 70 | 0       | 2 |
| 512                         | The same, trimmed with fur or lined with silk .....  | "       | 0 6 00 | 576   | Plain or ornamented with the same stuff or with "plumilla." L.W. ....  | kilo.  | 0 2 70 | 0       | 2 |
| 513                         | Blouses: with or without blouses or other ornaments, and of these varnished .....  | doz.    | 0 4 50 | 577   | Embroidered or with other ornaments. L.W. ....   | "      | 0 4 50 | 0       | 4 |
| 514                         | Blouses, sack coats, and jackets, of all kinds, for men or boys .....  | each    | 2 1 60 | 578   | Swaddling elghs of all kinds. L.W. ....  | "      | 0 2 25 | 0       | 2 |
| 515                         | Satchels for schoolboys, and similar bags for other purposes. L.W. ....  | "       | 0 0 67 | 579   | Shades and screens, painted or not, with parts of metal. L.W. ....   | "      | 0 0 90 | 0       | 0 |
| 516                         | Footwear: sandals with soles of hemp, esparto or jute. L.W. ....   | kilo.   | 0 0 45 | 580   | Fronts of all kinds, for men's or boys' shirts .....   | "      | 0 6 00 | 0       | 6 |
| 517                         | Other kinds, for men, women or children. L.W. ....   | "       | 0 1 98 | 581   | Called "canevas," embroidered or ornamented or both embroidered and ornamented, for women's or girls' chemises. L.W. ....  | kilo.  | 0 6 75 | 0       | 6 |
| 518                         | Drawers of tissue. L.W. ....   | "       | 0 1 60 | 582   | Pouches, sewn: with or without opening. L.W. ....  | "      | 0 1 20 | 0       | 1 |
| 519                         | Drawers, shirts or chemises, vests and corset covers: of knitted stuff, including those of Scotch yarn. L.W. ....                        | kilo.   | 0 5 40 | 583   | With strips or designs of silk or floss silk. L.W. ....  | "      | 0 2 40 | 0       | 2 |
| 520                         | Shirts: of linen tissues of all kinds, for men .....   | doz.    | 2 7 00 | 584   | Cuffs: for men or boys, and plain ends for women or girls .....  | "      | 0 2 25 | 0       | 2 |
| 521                         | For boys, up to No. 33 inclusive (same duty as those of the foregoing number, with a surtax of 30%).                                     | "       | 0 1 00 | 585   | Of close woven tissues, for women or girls, embroidered, open worked, or trimmed with passementerie .....  | "      | 0 3 60 | 0       | 3 |
| 522                         | Shirts or chemises: of the tissues specified in No. 457, for workmen .....   | "       | 0 1 00 | 586   | Of diaphanous tissue, lace or passementerie with or without silk ornaments, including those of close woven tissues with silk ornaments, for women or girls ..... | "      | 0 8 00 | 0       | 8 |
| 523                         | Plato, with "plumilla" or with applied bands, for women, girls or infants .....  | kilo.   | 0 6 75 | 587   | Fishing nets. L.W. ....  | "      | 0 0 50 | 0       | 0 |
| 524                         | Embroidered, with or without blouses or other ornaments. L.W. ....   | kilo.   | 1 3 50 | 588   | Sheets: plain or with embroidered initials only. L.W. ....   | "      | 0 2 25 | 0       | 2 |
| 525                         | Chemisettes, canisoles and corset covers: of tissue, plain or only with "plumilla" or ornaments of the same tissue. L.W. ....            | "       | 0 6 75 | 589   | The same, ornamented or otherwise embroidered. L.W. ....   | kilo.  | 0 4 50 | 0       | 4 |
| 526                         | Embroidered or with other ornaments. L.W. ....   | "       | 1 3 50 | 590   | Bags: for goods, new or used .....   | "      | Free   | 0       | 0 |
| 527                         | Saddle cloths ("canevas") of all kinds .....   | doz.    | 0 5 40 | 591   | Travelling, without hinges or valves, whether or not painted or varnished. L.W. ....   | kilo.  | 0 1 10 | 0       | 1 |
| 528                         | Carriage bags and boxes for hunters or soldiers, with or without foundation of other material. L.W. ....                                 | "       | 0 0 84 | 592   | Dress p. ewers, with or without rubber. L.W. ....  | "      | 0 6 00 | 0       | 6 |
| 529                         | Girths and sarcelines: including cord girths .....   | "       | 0 1 60 | 593   | Repspreads or quilts: stuffed-of cotton or wool. L.W. ....   | kilo.  | 0 1 35 | 0       | 1 |
| 530                         | Belts: with clasps or other parts of common metal, for men. L.W. ....  | "       | 0 1 60 | 594   | Stuffed with feathers. L.W. ....   | "      | 0 1 00 | 0       | 1 |
|                             |  |         |        | 595   | Overcoats of all kinds .....   | "      | 0 2 70 | 0       | 2 |
|                             |  |         |        | 596   | Hat, without ornament, with or without parts of other material, for men, women or girls .....  | doz.   | 0 3 60 | 0       | 3 |
|                             |  |         |        | 597   | Sunshades, parasols and umbrellas: with ribs up to 40 cm. ....   | doz.   | 0 2 25 | 0       | 2 |
|                             |  |         |        | 598   | Larger sizes .....   | "      | 0 4 50 | 0       | 4 |
|                             |  |         |        |   | Embroidered or ornamented, or with small stripes of silk .....   | doz.   | 0 7 60 | 0       | 7 |

| TARIFF.] |   | PERU.   |     | Goods.  |         | Duties. |  |
|----------|---|---------|-----|---|---------|---------|--|
| No.      | Goods.  | Duties. | No. | Goods.  | Duties. |         |  |
|          |   | £ s. c. |     |   | £ s. c. |         |  |
| 599      | Knitted stuffs with sewing or needlework, in unenumerated articles, whatever be the form of the stuff, including those of all kinds. L. W.  | 0 3 00  | 647 | Artificial flowers whether or not assorted with others of cotton or of paper in the same box. L. W.   | 0 5 00  |         |  |
| 600      | Bands fluted, plaited, or goffered ("alpuedadas") for trimming clothing, including stoles, ornaments, or applications of all kinds. L. W.   | 0 3 00  | 648 | Plaques of floss silk, with or without admixture of commoner material. L. W.  | 0 1 50  |         |  |
| 601      | The same, with embroideries or trimmings of silk. L. W.   | 0 7 00  | 649 | Tissues: broads, spangle tissues ("lamés"), and "tissues" pure or mixed, with gold or silver threads. L. W.   | 1 6 00  |         |  |
| 602      | Braces of all kinds. L. W.  | 0 1 80  | 650 | The same, with threads of common or semi-fine metal. L. W.  | 1 0 00  |         |  |
| 603      | Towels trimmed or embroidered with vegetable fibres. L. W.  | 0 3 80  | 651 | Unbleached, of single colour, with or without admixture of commoner material, including those of floss silk. L. W.  | 0 6 00  |         |  |
| 604      | Drawings or tents. L. W.  | 0 2 00  | 652 | Damask, plush, "lampiz", brocade, and other similar tissues for curtains, hangings or other purposes, with or without a mixture of commoner material. L. W.               | 1 4 00  |         |  |
|          | Clothing: dressing gowns, berthings, blouses, large and small maillots, coats, mantles, morning gowns, wraps, perianas, polka jackets, undershirts, akirts, dresses, tunics, and all other wearing apparel not specially mentioned, for women, girls, or infants. L. W. | 0 6 00  | 653 | The same, with wood or warp of commoner material. L. W.   | 2 7 00  |         |  |
|          | Of stuff with or without admixture of commoner material, with or without ornaments of the same tissue or with "plumilla". L. W.   | 0 5 40  | 654 | Light or transparent, such as "larin", crape, "espumilla", gauze, tulle, veiling and the like. L. W.  | 1 8 00  |         |  |
| 606      | With ornaments other than of silk. L. W.  | 0 8 10  | 655 | The same, embroiled. L. W.  | 2 7 00  |         |  |
| 607      | With ornaments of silk. L. W.   | 1 8 00  | 656 | The same, with beadwork or ornaments of metal. L. W.  | 1 2 00  |         |  |
| 608      | Mixed or half-mixed with silk in the tissue, with or without ornaments of silk. L. W.   | 1 0 80  | 657 | Elastic, for footwear, belts or braces, with or without admixture. L. W.  | 0 2 00  |         |  |
| 609      | With silk undershirt or lining attached. L. W.  | 1 8 00  | 658 | Black plush for hats, without or without admixture or of commoner material. L. W.   | 1 2 50  |         |  |
| 610      | Christening outfits, in boxes, consisting of one gown, one pair of shoes, one rattle ("sonaja"), and one or two bibs, chemisettes and bonnets, trimmed or not with ribbons, lace or embroidered buds. L. W.   | 0 6 00  | 659 | Plush and velvet for other purposes, with or without admixture of commoner material. L. W.  | 1 2 00  |         |  |
|          | Note.—Articles in excess imported in outfits shall be assessed separately.  |         | 660 | Of the foregoing number, with wool of commoner material. L. W.  | 0 7 00  |         |  |
| 611      | Fancy clothing. (Dutiable under the corresponding numbers, according to kind, with a surtax of 80%.)  |         | 661 | Gauze, sateen, with or without admixture of commoner material. L. W.  | 1 0 00  |         |  |
| 612      | Night, called pyjamas, complete or incomplete, for men. L. W.   | 0 1 50  | 662 | Waterproof cloth for wearing apparel, or for other purposes. L. W.  | 0 3 30  |         |  |
| 613      | Waterproof clothing, common, for sailors. L. W.   | 0 1 35  | 663 | Cloth texture, not specially mentioned, with or without admixture of commoner material, including the tissue called "vapor" for blankets. L. W.                           | 1 2 00  |         |  |
| 614      | Other kinds and unenumerated articles in any shape. L. W.   | 0 2 25  | 664 | The same, with wool or warp of commoner material. L. W.   | 0 6 00  |         |  |
|          | SECTION IV.—ANIMAL AND VEGETABLE SILK.  |         | 665 | Leaves, petals, calices, and other parts for the manufacture of flowers, with or without metallic thread, whether or not assorted with others of commoner material. L. W. | 1 0 00  |         |  |
|          | Group 1.  |         |     |   | 2 0 00  |         |  |
| 615      | Silk, in the mass: cocoon. L. W.  | 0 0 80  | 666 | Stockings and socks of all kinds. L. W.   | 2 0 00  |         |  |
| 616      | Unbleached, prepared or not, for looms. L. W.   | 0 2 00  |     | shawls and handkerchiefs, mantles, mantillas, fichus and other similar articles of clothing, plain or embroiled, for women and girls: L. W.                               |         |         |  |
| 617      | Waste. L. W.  | 0 0 60  | 667 | Of close texture or "vapor", with or without admixture of commoner material. L. W.  | 1 5 00  |         |  |
|          | Group 2.  |         | 668 | Of light tissue, embroiled or not. L. W.  | 2 0 00  |         |  |
| 618      | Yarn of silk: bleached or dyed, supple. L. W.   | 0 3 80  | 669 | Handkerchiefs: with or without admixture of commoner material, plain or with embroiled initials or chain stitch hem. L. W.  | 1 2 50  |         |  |
| 619      | Twisted, for embroiling, for sewing, or for weaving, in skeins or balls. L. W.  | 0 7 20  | 670 | The same, with wool or warp of commoner material. L. W.   | 0 7 50  |         |  |
| 620      | Of the foregoing numbers, on reels, spools, or carboard tubes. L. W.  | 0 6 00  | 671 | Of the foregoing numbers, embroiled. L. W.  | 1 6 00  |         |  |
|          | Group 3.—Other Manufactured Articles.   |         | 672 | Lace or corsets or other purposes, cut to length or not, with or without tips. L. W.  | 0 6 00  |         |  |
| 621      | Dish and other metal. L. W.   | 1 0 00  | 673 | Passementerie: for clothing, with or without metallic threads or a mixture of another material. L. W.   | 0 8 00  |         |  |
| 622      | Embroideries, without sewing, completed or not: of any kind of fibre, in unenumerated articles, with or without admixture of commoner material. L. W.   | 1 8 00  | 674 | The same, with beadwork. L. W.  | 0 5 00  |         |  |
| 623      | Of metallic threads. L. W.  | 2 4 00  | 675 | For upholsterers. L. W.   | 0 4 00  |         |  |
| 624      | Buttons covered with tissue or passementerie, for sewing or for upholsterers. L. W.   | 0 3 20  | 676 | Blinds without accessories. L. W.   | 0 8 00  |         |  |
| 625      | Boxes or bags of silk or lined with silk, whether or not embroiled, painted or otherwise decorated, for sweetmeats. L. W.   | 0 8 00  | 677 | Coverlets, table and like covers, without lining or sewing: Not embroiled, with or without admixture of commoner material. L. W.  | 1 2 00  |         |  |
| 626      | Sieves with mountings or parts of common metal or of wood. L. W.  | 0 1 00  | 678 | Not embroiled, with or without admixture of commoner material. L. W.  | 0 6 00  |         |  |
| 627      | Belts ("cinturas") of tissue or knitted stuff and laces for awnings. L. W.  | 1 0 00  | 679 | Knitted stuffs without sewing, in unenumerated articles, whatever be the form of the stuff. L. W.   | 1 5 00  |         |  |
| 628      | Ribbons: of close texture, half-mixed or not with commoner material, including ribbons of velvet with reverse of another silk tissue. L. W.   | 1 4 00  | 680 | Bands and insertions, embroiled or open-worked, with or without ornaments of another material. L. W.  | 1 4 00  |         |  |
| 629      | As above, except of velvet, with warp or weft of another material. L. W.  | 1 2 00  | 681 | Hat, mourning. L. W.  | 1 0 00  |         |  |
| 630      | Of velvet or plush, with weft of another material. L. W.  | 0 3 00  | 682 | Vails, embroiled, single. L. W.   | 2 5 00  |         |  |
|          | Group 4.—Made-up Articles.  |         |     |   |         |         |  |
| 631      | Figured ("aboradadas") with weft of another material, for bordering hats or other purposes, including narrow ("deiston") ribbons and ribbons of satinette or plain satin, without weft of commoner material. L. W.  | 0 6 00  | 683 | Ornaments for footwear, with or without parts of another material. L. W.  | 0 5 00  |         |  |
| 632      | Narrow ("deiston") or of satinette, with weft of cotton or other common material. L. W.   | 0 4 00  | 684 | For hats and other purposes, specially mentioned, for women and girls. L. W.  | 1 4 00  |         |  |
| 633      | Of light tissue such as crape, gauze, tulle, veiling, &c., with or without a mixture of commoner material. L. W.  | 2 0 00  | 685 | Pillows: stuffed with wool or animal or vegetable hair. L. W.   | 0 3 00  |         |  |
| 634      | Figured with gold or silver threads. L. W.  | 1 8 00  | 686 | Stuffed with feathers. L. W.  | 0 6 00  |         |  |
| 635      | Figured with other metallic threads. L. W.  | 1 2 00  | 687 | Bibs: plain, quilted, trimmed or embroiled. L. W.   | 1 3 50  |         |  |
| 636      | Belts or scarves with sewing, for clergymen. L. W.  | 1 0 00  | 688 | Waterproof with or without admixture of commoner material. L. W.  | 0 3 00  |         |  |
| 637      | Neckties without sewing and ribbons for neckties, with or without admixture of commoner material. L. W.   | 1 4 00  | 689 | Plush with or without admixture of commoner material. L. W.   | 1 5 00  |         |  |
| 638      | Hat crowns and inner bands, unsewn. L. W.   | 0 9 00  | 690 | Small, for decorating sweets. L. W.   | 0 3 00  |         |  |
|          | Cuttings:   |         | 691 | Dressing gowns: for men or children, trimmed or not, with or without admixture of commoner material. L. W.  | 1 3 50  |         |  |
| 639      | For waistcoats, with or without admixture of commoner material, not exceeding one metre in length, detached or in pieces comprising up to six cuttings. L. W.   | 2 0 00  | 692 | Blosses for collies: of varnished tissue. L. W.   | 0 3 40  |         |  |
| 640      | For petticoats, blouses, or dresses, without ornaments or needlework. (Dutiable under the numbers corresponding to the component tissues with a surtax of 20%.)   |         | 693 | The same, not varnished. L. W.  | 1 3 50  |         |  |
| 641      | Curtains: of plush or velvet, with or without sewing, with or without metallic threads or admixture of commoner material. L. W.   | 1 4 40  | 694 | Of floss silk. L. W.  | 0 2 70  |         |  |
| 642      | Of other tissues. (Dutiable as the tissues with a surtax of 15%.)   |         | 695 | Footwear of all kinds, with or without parts of another material. L. W.   | 0 5 40  |         |  |
| 643      | Lace: with or without admixture of commoner material. L. W.   | 2 4 00  | 696 | Drawers, shirts or chemises, vests and corset covers of knitted stuff of all kinds. L. W.   | 1 3 50  |         |  |
|          | The same, with ornaments of commoner material, headwear or common metal. L. W.  | 1 3 00  | 697 | Shirts and chemises of tissue of all kinds. L. W.   | 1 5 00  |         |  |
| 645      | Chemises for embroidering. L. W.  | 2 0 00  | 698 | Belts: with or without admixture or weft of commoner material, with or without clasps, plate or other ornaments of common metal, for the military, women or girls. L. W.  | 0 7 00  |         |  |
| 646      | Chemise for embroidering or other purposes. L. W.   | 2 0 00  | 699 | Neckties: with or without admixture of commoner material, for men or children. L. W.  | 0 2 70  |         |  |
|          |   |         | 700 | Short knitted, for men or children. L. W.   | 0 1 00  |         |  |
|          |   |         | 701 | For women and girls, with or without embroideries or ornaments. L. W.   | 1 2 40  |         |  |
|          |   |         | 702 | General wreaths or ornaments. L. W.   | 0 2 00  |         |  |
|          |   |         | 703 | Crowns or linings, for hats and caps, with or without admixture of commoner material. L. W.   | 1 0 00  |         |  |
|          |   |         | 704 | Waists, with or without admixture of commoner material, for women or girls. L. W.   | 0 2 25  |         |  |
|          |   |         | 705 | Corsets with or without admixture of commoner material. L. W.   | 0 4 50  |         |  |
|          |   |         |     | ing to kind, with a surtax of 10%.)   |         |         |  |

## SECTION IV.—ANIMAL AND VEGETABLE SILK—continued.

| No.  | Goods.   | Duties,<br>c. s. c. |
|--|--|---------------------|
| <i>Note.</i> —Poles and accessories of other material shall be assessed separately.  |  |                     |
| 707  | Collars of all kinds, including bows, for women and girls, .....   | doz. 1 2 00         |
| 708  | Waistcoats of all kinds, for men or boys, .....  | each 0 3 60         |
| 709  | Epaulettes, with or without common metal threads, .....  | doz. 0 4 50         |
| 710  | Sword knots for the military with threads of fine metal, the silk predominating, L.W. ....   | kilo. 2 0 00        |
| 711  | With threads of common or semi-fine metal, in the same form, L.W. ....   | kilo. 2 0 00        |
| 712  | Petticoats, plain or trimmed, with or without admixture of commoner material, L.W. ....  | kilo. 1 0 00        |
| 713  | Embroidered, L.W. ....   | kilo. 1 3 50        |
| 714  | Scapulars; stamped, L.W. ....  | kilo. 1 8 00        |
| 715  | Embroidered, L.W. ....   | kilo. 2 7 00        |
| <i>Cases covered with stuff of silk or containing silk:</i>  |  |                     |
| 716  | For jewelry or clear holders, L.W. ....  | kilo. 0 4 50        |
| 717  | For plate or fancy articles, L.W. ....   | kilo. 0 2 70        |
| 718  | Covers for cushions or pillow cases, L.W. ....   | kilo. 1 3 50        |
| 719  | Caps: of velvet or plush, for men or boys, .....   | doz. 1 9 00         |
| 720  | Of other tissues, with or without admixture of commoner material, for men or boys, .....   | doz. 0 4 50         |
| 721  | Bonnets, without mounting or frame, with or without ornaments, for infants, L.W. ....  | doz. 1 0 00         |
| 722  | The same, mounted, with or without admixture of another material, with or without embroidered ornaments, .....                         | doz. 1 5 00         |
| 723  | Greek caps; embroidered with gold or silver threads, ..  | doz. 2 7 00         |
| 724  | Embroidered with threads of common or semi-fine metal, ..  | doz. 2 0 00         |
| 725  | Embroidered with silk, .....   | kilo. 1 3 50        |
| 726  | Plain, without embroidery, .....   | kilo. 0 5 40        |
| 727  | Gloves and mittens of all kinds, L.W. ....   | kilo. 1 6 25        |
| 728  | Muffs of all kinds, L.W. ....  | kilo. 0 9 00        |
| 729  | Garters with or without admixture of commoner material, with or without parts of another material, L.W., kilo, ..                      | 0 6 75              |
| 730  | Aprons of all kinds, with or without admixture of commoner material, plain or trimmed, L.W. ....                                       | kilo. 1 3 50        |
| 731  | Masks of tissue, combined or not with another material, L.W. ....  | kilo. 0 6 00        |
| 732  | Pantaloons with or without admixture of commoner material, plain, embroidered or trimmed, for women or girls, L.W. ....                | kilo. 1 8 00        |
| 733  | Trousers for coolies, with or without admixture of commoner material, plain or trimmed, L.W. ....                                      | each 0 3 60         |
| 734  | Shawls, with or without admixture of other material, L.W. ....   | kilo. 0 7 50        |
| 735  | Ponchos mixed or half-mixed, with or without warp of commoner material, L.W. ....  | kilo. 0 8 00        |
| 736  | Hair nets and moustache holders, L.W. ....   | kilo. 3 6 00        |
| 737  | Reticules of velvet, plush, or other tissue, with or without parts of common metal, L.W. ....  | kilo. 0 9 00        |
| 738  | Dress preservers with or without braid, L.W. ....  | kilo. 0 6 00        |
| 739  | Quilts: stuffed with cotton, L.W. ....   | kilo. 0 4 50        |
| 740  | Stuffed with feathers, L.W. ....   | kilo. 0 7 20        |
| 741  | Coverlets, table and like covers: embroidered, with or without lining, L.W. ....   | kilo. 2 7 00        |
| 742  | Plain or trimmed, L.W. ....  | kilo. 1 5 00        |
| 743  | Corset covers of tissue, with or without ornaments, .....  | doz. 1 6 00         |
| 744  | Hats: of plush or other tissue of silk, without any ornament, for women or girls, .....  | each 0 1 50         |
| 745  | The same, trimmed, .....   | kilo. 0 8 00        |
| 746  | Of plush, high crown, for men, .....   | kilo. 0 2 25        |
| 747  | For clergymen, diplomats or the military, without feathers or ornaments, .....   | each 0 4 00         |
| 748  | Of the foregoing number, with ornaments or embroideries, .....   | each 0 6 00         |
| 749  | Snashales, parasols or umbrellas, plain, with ribs up to 40 cm. ....   | doz. 1 2 00         |
| 750  | Larger sizes, .....  | kilo. 1 8 00        |
| 751  | Ornamented or embroidered, .....   | kilo. 2 4 00        |
| 752  | Knitted, made with sewing, in memorandum articles, whatever be the form of the stuff, L.W. ....  | kilo. 1 3 50        |
| 753  | Bands and insertions: embroidered, fluted, open-worked or goffered ("tolquados"), including stoles, figures or applications, L.W. .... | kilo. 2 0 00        |
| 754  | Braes with or without admixture of commoner material, L.W. ....  | kilo. 0 6 75        |
| <i>Clothing: Linen, gowns, dresses, frocks, large and small mantles, coats, mantles, morning gowns, boleros, peccas, polka jackets, undershirts and skirts, dresses, tunics and all other wearing apparel not specially mentioned, for women, girls and infants:</i> |  |                     |
| 755  | Of plush or velvet, L.W. ....  | kilo. 3 5 00        |
| 756  | Of other kinds, .....  | kilo. 3 0 00        |
| 757  | Fancy clothing: Double and single, according to numbers, according to kind, with a surtax of 50 c. ....                                | kilo. 1 3 50        |
| 758  | Outer clothing, memorandum, for men and boys, L.W. ....  | kilo. 1 3 50        |
| 759  | Waterproof clothing, L.W. ....   | kilo. 0 4 50        |

## SECTION V. PELTRIES.

## Group I.—Hides and Skins.

|     |   |              |
|-----|---|--------------|
| 760 | Leather of all kinds, prepared, tanned, bleached, dyed or varnished, including kid, for footwear or other purposes, L.W. .... | kilo. 0 1 25 |
| 761 | Froes el, or worked, for furniture backs or seats or for other purposes, L.W. ....  | kilo. 0 2 00 |
| 762 | Leather, whether decorated or not, for upholsteries, L.W. ....  | kilo. 0 2 40 |
| 763 | Cuttings without sewing, complete or incomplete, for footwear, L.W. ....  | kilo. 0 1 50 |
| 764 | Heads or cuttings: for inside of hats or other purposes, L.W. ....  | kilo. 0 2 10 |
| 765 | Leather of any form not specified, without sewing, L.W. ....  | kilo. 0 2 00 |
| 766 | Parcament for all purposes, without sewing, L.W. ....   | kilo. 0 4 00 |
| 767 | Sole: bleached or dyed, L.W. ....   | kilo. 0 3 00 |

| No. | Goods.   | Duties,<br>c. s. c. |
|-----|--|---------------------|
| 768 | Varnished, calico or raw leather, L.W. ....  | kilo. 1 0 00        |
| 769 | Skins with the hair on, not tanned: .....  |                     |
| 770 | Of goats and sheep, L.W. ....  | 0 0 20              |
| 771 | Of neat cattle, L.W. ....  | 0 0 10              |
| 772 | Wet or green, L.W. ....  | 0 0 04              |
| 773 | Of other kinds, L.W. ....  | 0 0 28              |
| 774 | Skins, tanned or prepared for sofa rugs: .....   |                     |
| 775 | Slip, L.W. ....  | 0 0 80              |
| 776 | Other kinds, L.W. ....   | 0 1 10              |
| 777 | Elms, ermine, swan, and other skins, whole or cut, for trimming wearing apparel, L.W. .... | kilo. 1 2 00        |
| 778 | Vicuña or guanaco, L.W. ....   | kilo. 0 2 00        |

## Group 2.—Made-up Articles.

|  |   |              |
|--|---|--------------|
| <i>Carpets: with sewing, except those classed in Nos. 778 and 779.</i> |   |              |
| 777  | For stoves or for bed or sofa rugs, L.W. ....   | kilo. 0 1 00 |
| 778  | Saddlebags and valises for horsemen, L.W. ....  | 0 1 30       |
| 779  | Harness complete or incomplete, single, for carriages, act  | 2 6 00       |
| 780  | For large and small carts, .....  | 0 3 00       |
| 781  | Satchels, combined or not with another material, for schoolboys, L.W. ....  | kilo. 0 1 85 |
| 782  | Headstalls covered with leather, for furniture or carriages, ..   | kilo. 0 1 50 |
| 783  | Headstalls, reins, balancers for horses, with or without parts of metal, L.W. ....  | kilo. 0 2 00 |
| 784  | Hat cases with or without frame of cardboard or wool, ..  | kilo. 0 1 20 |
| 785  | Footwear: for the military and heavy-sole boots for hunters and miners, with or without nails or screws, L.W. ....                                      | kilo. 0 1 40 |
| 786  | Of other kinds, .....   | 0 2 00       |
| 787  | Saddledcloths of all kinds, .....   | 0 2 25       |
| 788  | Portfolios, cigar-cases, purses, card-cases and holders of common leather, combined or not with other materials, with or without accessories, L.W. .... | kilo. 0 2 25 |
| 789  | Of Russia leather or imitations thereof or of other fine skins, with or without accessories, L.W. ....  | kilo. 0 6 40 |
| 790  | Of the foregoing number, with or without parts of fine metal, and vel   | 35 75        |
| 791  | Cartridge cases and belts for hunters and the military, L.W. ....   | kilo. 0 1 80 |
| 792  | Helmets with or without parts of metal, for firemen, .....  | Free.        |
| 793  | Belts, without ornaments, with or without clasps, for men, L.W. ....  | kilo. 0 0 20 |
| 794  | With or without buckle, plate of common metal, for the military, women or girls, .....  | kilo. 0 3 60 |
| 795  | Horse, L.W. ....  | kilo. 0 1 80 |
| 796  | Dog, L.W. ....  | kilo. 0 2 70 |
| 797  | Harness collars, L.W. ....  | kilo. 0 1 60 |
| 798  | Crowns for shakos, L.W. ....  | kilo. 0 1 35 |
| 799  | Spur straps and stirrup leathers, with or without buckle of iron or brass, L.W. ....  | kilo. 0 1 70 |
| 800  | The same, with gilt, silvered or nickel-plated, L.W. ....   | kilo. 0 2 50 |
| 801  | Plain or book straps, with or without handles or other part of common metal, nickel-plated or not, L.W. ....  | kilo. 0 2 00 |
| 802  | Cuttings seven, for all kinds of footwear, complete or not, .....   | kilo. 0 1 70 |
| 803  | Collars, small mantles, berths, boxes, peloriums and other like garments, including overcoats, muffs and foot-muffs, L.W. ....                          | kilo. 1 2 00 |
| 804  | Sword knots and chin straps, of all kinds, L.W. ....  | kilo. 0 3 00 |
| 805  | Shoes ("exemptas") of all kinds, L.W. ....  | kilo. 0 1 70 |
| 806  | Cases of leather or covered with leather: for jewellery, cigar holders or other articles for personal use, L.W. ....                                    | kilo. 0 3 60 |
| 807  | For plate, fancy articles or mathematical instruments, L.W. ....  | kilo. 0 2 25 |
| 808  | Cases for firearms, instruments, or for other purposes, L.W. ....   | kilo. 0 2 00 |
| 809  | Caps of leather or fur, for men or boys, L.W. ....  | kilo. 0 2 50 |
| 810  | Gloves; united, together with wrapper and bag, as above, ..   | kilo. 1 3 50 |
| 811  | Lined, as above, .....  | kilo. 0 4 00 |
| 812  | Fencing or boxing, as above, .....  | kilo. 0 4 50 |
| 813  | Garters of all kinds, L.W. ....   | kilo. 0 2 00 |
| 814  | Large and small valises, hand bags, and travelling bags, with or without frame of other material, L.W. ....   | kilo. 0 2 00 |
| 815  | The same, titled, L.W. ....   | kilo. 0 4 50 |
| 816  | Hose, with or without parts of common metal, L.W. ....  | kilo. 0 3 00 |
| 817  | Shot bags for sporting, with or without parts of common metal, L.W. ....  | kilo. 0 2 00 |
| 818  | Bags and tanks of leather for containing liquids, L.W. ....   | kilo. 0 1 20 |
| 819  | Leaves for footwear, L.W. ....  | kilo. 0 1 50 |
| 820  | Saddle covers ("pedreros"), of leather with the hair on, with one or two faces, .....   | kilo. 0 2 00 |
| 821  | Holders, L.W. ....  | kilo. 0 2 00 |
| 822  | Gaiters and leggings, of all kinds, L.W. ....   | kilo. 0 2 00 |
| 823  | Saddles of pishion or its imitation, with or without stirrups, stirrup leathers, double girth and cruppers, each  | 1 5 00       |
| 824  | Of common leather or of sole leather, as above, .....   | kilo. 1 0 00 |
| 825  | Paiked, in sheets, on iron, for men and boys, .....   | kilo. 0 5 00 |
| 826  | Belts of all kinds, L.W. ....   | kilo. 0 4 00 |
| 827  | Braes of all kinds, L.W. ....   | kilo. 0 2 25 |
| 828  | Bands and gallons for ornament, combined or not with tissue: .....  |              |
| 829  | Of swan or other fine skins, L.W. ....  | kilo. 1 2 00 |
| 830  | Of other kinds, L.W. ....   | kilo. 0 7 00 |
| 831  | Scabbards, with or without parts of metal, for swords, ..   | kilo. 0 2 70 |
| 832  | Visors, with or without cover of other material, L.W. ....  | kilo. 0 2 25 |
| 833  | Clothing of leather, complete or not, for men, L.W. ....  | kilo. 0 3 60 |

## SECTION VI.—MISCELLANEOUS MADE-UP ARTICLES.

|     |   |              |
|-----|---|--------------|
| 834 | Ornaments consisting of, or containing feathers, for women or girls, L.W. ....                | kilo. 2 0 00 |
| 835 | Footwear: of wool, of all kinds, with or without parts of leather, including kates, L.W. .... | kilo. 0 0 80 |
| 836 | Of straw, of all kinds, L.W. ....   | kilo. 0 0 80 |



| TARIFF.]                    |  | PERU.              |  | Goods.  |  | Duties<br>£ s. c. |  |
|-----------------------------|--|--------------------|--|---|--|-------------------|--|
| Nos.                        | Goods.   | Duties.<br>£ s. c. | Nos.   |   |  |                   |  |
| 836                         | Of rubber, or only with sole of rubber, with or without parts of other material. L.W. ....   | 0 1 35             |  | turned or bent or not, including those with seat at back of composition or of pressed wool. G. W. ....  |  | 0 0 25            |  |
| 837                         | Tapets, with hooks adhering thereto, so-called "corchetes". ....   | 0 1 35             | 881  | Of common wood, with carved, engraved or gilt designs. G. W. ....   |  | 0 0 31            |  |
| 838                         | Belts: of fine metallic thread, for soldiers, women or girls. L.W. ....  | 2 7 00             | 882  | Gilt or with incrustations or ornaments of tortoise shell, ivory, mother of pearl, porcelain, fine wood or common material, combined or not with parts of other materials. G. W. ....   |  | 0 1 00            |  |
| 839                         | Of common or half fine metallic thread, for soldiers, women or girls. L.W. ....  | 1 3 50             | 883  | Of osier, rush, cane or other like material, with or without parts or wood; screens of cotton or paper and show-cases ("chimeras") not included in No. 874. G. W. ....  |  | 0 0 56            |  |
| 840                         | "Clorita" of silk, with borders or parts of other material, for sieves. L.W. ....  | 1 5 00             |  |   |  | 0 0 05            |  |
| 841                         | Epaulettes: of fine metallic thread, with or without core of other material. L.W. ....   | 2 7 00             | 884  | Benches of rush, common. G. W. ....   |  | 0 0 05            |  |
| 842                         | Of common or half fine metallic thread, with or without core of other material. L.W. ....  | 1 3 50             | 885  | Embroidering looms, of any kind of wood. G. W. ....   |  | 0 0 45            |  |
| 843                         | Whips: with handle of common wood, neither painted nor varnished, for carter and drivers. ....   | 0 3 50             | 886  | Trunks: of cambray wool or its imitations. G. W. ....   |  | 0 0 82            |  |
| 844                         | With handle of other kinds, for drivers. ....  | 1 2 00             | 887  | Of common wood, with or without lining of cardboard, zinc, oilcloth, or tin plate. G. W. ....   |  | 0 0 23            |  |
| 845                         | Riding. ....   | 0 4 00             | 888  | Covered with leather or canvas. G. W. ....  |  | 0 0 45            |  |
| 846                         | In the shape of sticks, with or without thong. ....  | 0 9 00             | 889  | Easels for painters, of any kind of wood. G. W. ....  |  | 0 0 30            |  |
| 847                         | With handle of tortoise shell, ivory, mother of pearl or silver, or with ornaments or incrustations of such materials. ....  | 0 4 00             | 890  | Manikins: with head. G. W. ....   |  | 0 1 30            |  |
|                             |  |                    | 891  | Without head. G. W. ....  |  | 0 0 50            |  |
|                             |  |                    | 892  | Writing cases, hanging or standing clothes racks, bookcases, corner brackets, columns, cabinets for photographs, statuettes or music, and all other unenumerated furniture for like use or ornamental, whether or not gilt or decorated otherwise, including screens of patent wood. G. W. ....   |  |                   |  |
| 848                         | Sword knots: of fine metallic thread, with or without core of other material. L.W. ....  | 2 7 00             |  |   |  | 0 0 67            |  |
| 849                         | Of common or half fine metallic threads, with or without core of other material. L.W. ....   | 1 3 50             | Group 2.—Metal Furniture.                    |   |  |                   |  |
| 850                         | Stirrups: of wood, covered with leather, without or with caps of straw or horsehair, for men or boys. ....   | 1 0 80             | 893  | Coffins of iron or steel, with or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metals. ....   |  | 6 7 30            |  |
| 851                         | Caps of straw or horsehair, for men or boys. ....  | 0 4 50             | 894  | Trunks of tin plate, steel or iron, painted or not, with or without wooden linings. G. W. ....  |  | 0 0 18            |  |
| 852                         | Waterproof for bathing. L.W. ....  | 0 2 70             |  | Bedsteads and cradles of iron, with or without ornaments of brass or other material. ....   |  | 0 0 11            |  |
| 853                         | Dressing and sewing cases of all kinds, fitted. L.W. ....  | 0 4 50             | 895  | Complete. G. W. ....  |  | 0 0 20            |  |
| 854                         | Ornaments: for clergymen, and all other articles for church use, not enumerated in other tariff numbers (except monstrances, sacred vessels, and other articles of metal, for the same use)—according to the material of which they are made. ....   | 30 %               | 896  | Incomplete. G. W. ....  |  | 0 0 18            |  |
| 856                         | The same, and other articles for worship, when imported direct from the ports of shipment, on account of congregations, monasteries or churches for which they are intended. ....  | Free.              | 897  | Bedsteads and cradles of iron, with only the head and foot of bronze, with or without ornaments of other material. ....   |  | 0 0 40            |  |
| 857                         | Chinese sunshades, large, to be fixed to the ground. L.W. ....   | 0 1 35             | 898  | Complete. G. W. ....  |  | 0 0 35            |  |
| 858                         | Reticles and purses: of beadwork. L.W. ....  | 0 2 70             | 899  | Bedsteads and cradles of bronze or nickelled metal, with or without ornaments of other material. ....   |  | 0 0 80            |  |
| 859                         | Of common metal, of any shape, nickelled or not, including those of metal beads. L.W. ....   | 0 3 20             | 900  | Complete. G. W. ....  |  | 0 0 35            |  |
| 860                         | Of white metal or of other common metals, silvered or gilt. L.W. ....  | 0 4 50             |  | Note.—The legal weight of bedsteads and cradles or of their parts, shall be increased by 60% when imported in bales.  |  |                   |  |
| 861                         | Life-preservers: of rubber. L.W. ....  | 0 0 90             | 901  | Mattresses of wire or wire gauze, with or without parts of wood. G. W. ....   |  | 0 0 18            |  |
| 862                         | Of cork. L.W. ....   | 0 0 50             | 902  | Washstands, bidets and other like furniture, of iron coated with faience, enamelled or painted, with or without accessories of the same material. G. W. ....  |  | 0 0 26            |  |
| 863                         | Hats, toques and bonnets, for women or girls: Of straw, palm leaf, esparto, chip, or other similar textile fibres, not mounted and without any ornament, so-called shapes. ....  | 0 4 50             | 903  | Gueridon tables and fancy columns, of iron, tin or zinc, with or without slab or accessories of faience, porcelain or stone. G. W. ....   |  | 0 0 36            |  |
| 864                         | Of the same material, with ribbons around the crown only. ....   | 0 7 00             | 904  | Ungarnized furniture: of iron or steel. G. W. ....  |  | 0 0 22            |  |
| 865                         | The same, ornamented, unfinished or prepared to be finished. ....  | 1 3 50             | 905  | Of bronze or copper. G. W. ....   |  | 0 0 67            |  |
| 866                         | The same, with common ornaments of silk or other material with or without common flowers. ....   | 2 4 00             | 906  | Pedestals, shelves, brackets, hanging or standing clocks, racks, and all other articles for like use or ornamental, including common cases for show cases, all these articles of iron, tin or zinc, whether or not enamelled, nickelled or gilt. G. W. ....   |  | 0 0 67            |  |
| 867                         | The same, with fine ornaments of boules, silk tassels, floss feathers, &c. ....  | 0 6 00             | 907  | Articles enumerated in Nos. 903 and 906, of bronze or brass, whether or not gilt or silvered with any tissue or with leather: of iron or steel. ....  |  | 0 1 35            |  |
| 868                         | Of pasterment of straw, horsehair or its imitations, or those called "de paja de seda", not trimmed, with or without small ornaments of other material. ....   | 1 2 00             | 908  | Rocking chairs, upholstered with any tissue or with leather: of iron or steel. ....   |  | 1 1 25            |  |
| 869                         | Of straw, palm leaf or its imitations, without ornaments or lining, for bathing. ....  | 0 2 25             | 909  | Of bronze. ....   |  | 1 8 00            |  |
|                             | Hats, for men or boys: Of straw, palm leaf, chip, &c., mounted, with or without ribbons and linings. ....  | 0 5 40             | SECTION VIII.—METALS.                        |   |  |                   |  |
| 871                         | Of toquilla straw or Maouira, so-called Panama hats, each. ....  | 0 8 00             | Group 1.—Precious Metals and Fine Jewellery. |   |  |                   |  |
| 872                         | Bivern clothing, with or without helmet, tubes or other accessories. ....  | 2 0 00             | 910  | Amalgam: of gold or platinum for dentists. ....   |  | 1 2 00            |  |
| SECTION VII.—FURNITURE.     |  |                    |  |   |  |                   |  |
| Group 1.—Furniture of Wood. |  |                    |  |   |  |                   |  |
| 873                         | Chests of drawers, bedsteads, &c.: Of wood, with or without webbing, cabinets, desks, tables, and generally all furniture of common wood which is enumerated in other numbers, put together or not varnished, or without marble or mirror, whether or not varnished, lacquered, waxed or painted. L.W. ....                        | 0 0 13             | 911  | Of silver. ....   |  | 0 6 03            |  |
| 874                         | The same, of fine wood such as mahogany, cedar, beech, lacaranda, walnut, rosewood, sandal, thuya or other like, solid or veneered, including show-cases ("chimeras"). G.W. ....   | 0 0 34             | 912  | Jewellery: of gold or platinum, with or without brilliant pearls, rubies or other precious stones. ....   |  | 3 %               |  |
| 875                         | Coffins: of wood or without plate glass or accessories, whether or not padded with silk or ornamented with other materials except fine metals. ....  | 4 5 00             | 913  | Of silver, gilt or not, combined or not with the precious stones specified in the foregoing number. ....  |  | 3 %               |  |
| 876                         | Benches, chairs, chairs for dentists and hair dressers, sofas, footstools and other like furniture of all kinds, covered with any tissue, leather or imitation leather, put together or not, whether or not varnished, waxed or painted, and screens with silk or embroidered with silk or other material on any tissue. G.W. .... | 0 0 72             |  | Only articles of adornment and ornaments to be worn on the person will be considered as jewellery, e.g., rings, earrings, bangles, chains, collars, diadems, earrings, medallions, combs, bracelets, and all other articles ornamented with precious stones and of whatever material and shape. Utensils and practical articles such as purses, small boxes, cigar cases, match holders, tinder boxes, household utensils, handles for walking sticks or canes, seals and other similar articles without precious stones, shall pay duty under Nos. 917, 923 or 924. .... |  |                   |  |
| 877                         | The same, covered with a foundation stuff only. G.W. ....  | 0 0 54             | 914  | Booklets: with gold foil, for gilders or for dentists. L.W. ....  |  | 1 6 00            |  |
| 878                         | The same, of common wood, with seat or back of the same wood put together or not, whether or not varnished or painted, with or without parts of iron. G.W. ....  | 0 0 08             | 915  | With silver foil, for gilders. L.W. ....  |  | 0 4 00            |  |
| 879                         | Of the foregoing number, with seat or back of cane, flag, canvas, straw, or of sheet of perforated or open-worked wood, including those of American walnut. G.W. ....  | 0 0 13             | 916  | Gold: in ingots, powder or coin. ....   |  | Free.             |  |
| 880                         | Of all kinds and shapes, called Vienna and similar, with or without marble or mirrors, put together or not, ....   |                    | 917  | Manufacture: into unenumerated articles ("en chiflonia"). ....  |  | 0 0 16            |  |
|                             |  |                    | 918  | In unserviceable articles ("en chiflonia"). ....  |  | 0 0 12            |  |
|                             |  |                    | 919  | In unserviceable articles ("en chiflonia") with or without silk core, including bullion, puri, threads or spangles and other like articles, for embroidering. ....  |  | 1 5 00            |  |
|                             |  |                    | 920  | For ornamenting. L.W. ....  |  | 0 1 20            |  |
|                             |  |                    | 921  | Pearls, brilliants and rubies. ....   |  |                   |  |
|                             |  |                    | 922  | Gems: achnysts, garnets, opals, topazes, sapphires, and other unenumerated fine stones. ....  |  | 0 0 16            |  |
|                             |  |                    | 923  | Silver: in unserviceable articles ("en chiflonia"). ....  |  | 0 6 00            |  |
|                             |  |                    | 924  | Manufacture into plate, fancy or other unenumerated articles, including wire. ....  |  | 1 0 00            |  |
|                             |  |                    | 925  | In ingots or coin. ....   |  | Free.             |  |
|                             |  |                    | 926  | Platinum: in plate or other shapes, for industry. ....  |  | 0 0 23            |  |
|                             |  |                    |  | Otherwise manufactured. ....  |  | 0 0 80            |  |

## SECTION VIII.—METALS—continued.

| No.   | Goods.   | Duties.<br>£ s. d. | No.   | Goods.  | Duties.<br>£ s. d. |        |
|---|--|--------------------|---|---|--------------------|--------|
| Gold watches:—  |  |                    |   |   |                    |        |
| 927   | With single or double case, up to m. 0.04 in diameter, measured inside the case, including those with crystal of glass cover of any diameter ..... | 0 2 50             | 998   | Egg beaters ("batidora"), whether or not tinued or galvanized. L. W. ....   | 0 0 50             |        |
| 928   | Over m. 0.04 measured as above. ....   | 0 4 00             | 999   | Nickelled or silvered. L. W. ....   | 0 0 80             |        |
| 929   | Repeating, those with calendar, precious stones, monograms or other devices .....  | 0 8 00             | 1000  | Butt hinges of iron or steel, of all kinds. G. W. ....  | 0 0 10             |        |
| 930   | Watch of silver, of all kinds .....  | 0 1 00             |   | Bits of iron and curb chains for bits:—   |                    |        |
| Group 2.—Steel, Tin, Iron, Lead, Zinc, rough and prepared for the industries. |  |                    |   |   |                    |        |
| 931   | Steel: in bars or sheets. ....   | 5 %                | 1001  | Without parts of other metal. L. W. ....  | 0 0 50             |        |
| 932   | Perforated. ....   | 0 0 32             | 1002  | With parts of other metal. L. W. ....   | 0 0 80             |        |
| 933   | Zinc: in bars or in ingots. ....   | 5 %                | 1003  | Nickelled or silvered. L. W. ....   | 0 1 60             |        |
| 934   | In crams. G. W. ....   | 0 0 16             | 1004  | Key-hole guards, of steel, iron, tin plate, or zinc, whether or not pitted or nickelled. L. W. ....   | 0 0 80             |        |
| 935   | In plain sheets. ....  | 0 0 02             | 1005  | "Bonillas" of tin plate, or zinc, of all kinds. L. W. ....  | 0 0 50             |        |
| 936   | In enamelled or painted sheets. G. W. ....   | 0 0 05             | 1006  | Barriers of tin plate or steel for gas-lamps. L. W. ....  | 0 1 00             |        |
| 937   | In perforated sheets, for Venetian blinds or for other purposes. G. W. ....  | 0 0 24             | 1007  | Called "antivibrating," of iron, with or without parts of other metal. L. W. ....   | 0 0 40             |        |
| 938   | Solder. G. W. ....   | 0 0 03             | 1008  | Buttons of iron or steel, with holes, for trousers. L. W. ....  | 0 0 50             |        |
| 939   | Tin: in bars or sheets. ....   | 10 %               | 1009  | Of any other kind, for clothing, footwear or other purposes. L. W. ....   | 0 0 60             |        |
| 940   | In small tin rods for soldering. G. W. ....  | 0 0 07             | 1010  | For collars, shirt fronts or cuffs. L. W. ....  | 0 1 00             |        |
| 941   | Rolled in foil, for bottles and other purposes. ....   | 0 0 30             | 1011  | Snaffles for horses: of iron or steel, whether or not tinued or galvanized. L. W. ....  | 0 0 60             |        |
| 942   | Iron: channelled, in sheets, whether or not tinued, painted or galvanized. G. W. ....  | 0 0 02             | 1012  | Nickelled or silvered. L. W. ....   | 0 1 60             |        |
| 943   | In bars, of any shape, and in plain plates or in sheets under three millimetres and over fifteen millimetres in thickness. G. W. ....              | 0 0 01             | 1013  | Braseros of iron. G. W. ....  | 0 0 08             |        |
| 944   | In plates of three to fifteen millimetres in thickness ad val. ....  | 5 %                | 1014  | "Braserías" for stoves: of hammered iron, tin plate or zinc, whether or not tinued or galvanized. L. W. ....  | 0 0 50             |        |
| 945   | In perforated sheets. G. W. ....   | 0 0 08             | 1015  | Nickled or silvered. L. W. ....   | 0 1 00             |        |
| 946   | In ingots, so-called pig iron. ....  | 100 kil. Free.     | 1016  | Tronser buckles. L. W. ....   | 0 0 50             |        |
| 947   | Tin plate: common, unpainted and unvarnished. G. W. ....   | 0 0 015            | 1017  | Chains of iron or steel: for carts or other purposes, the metal of the links not exceeding m. 0.010 in diameter. G. W. ....   | 0 0 08             |        |
| 948   | Varnished, painted or enamelled, without figures or inscriptions. G. W. ....   | 0 0 04             | 1018  | For horses and dogs, the metal of the links not exceeding m. 0.005 in diameter. G. W. ....  | 0 0 12             |        |
| 949   | Lead: in bars or in unserviceable articles. ....   | 10 %               | 1019  | For scales, lamps, door bolts and the like. L. W. ....  | 0 0 30             |        |
| 950   | In grains, for alloying. G. W. ....  | 0 0 10             | 1020  | Of the foregoing number, whitened, nickelled or silvered. L. W. ....  | 0 0 70             |        |
| 951   | Rolled in foil, for bottles or other purposes. G. W. ....  | 0 0 40             | 1021  | For watches or for keys, single or in lengths to be cut to measure. L. W. ....  | 0 1 20             |        |
| 952   | In sheets. G. W. ....  | 0 0 10             | 1022  | The same, nickelled or silvered. L. W. ....   | 0 1 60             |        |
| Group 3.—Manufactured Articles  |  |                    |   |   |                    |        |
| 953   | Button hooks, of iron or steel. L. W. ....   | 0 0 40             | 1023  | Of hammered iron, tin plate, or zinc, whether or not tinued or galvanized. G. W. ....   | 0 0 20             |        |
| 954   | Oil cans, of tin plate or iron. G. W. ....   | 0 0 36             | 1024  | The same, painted or enamelled, with advertisements or foreign brands or trade marks. G. W. ....  | 0 1 00             |        |
| 955   | Steel or iron covered for corsets or for dresses. L. W. ....   | 0 0 60             | 1025  | Safety or fireproof money boxes, of iron or steel. G. W. ....   | 0 0 14             |        |
| 956   | Ornaments: for buildings. G. W. ....   | 0 0 08             | 1026  | Cash registers .....  | 12 00 00           |        |
| 957   | Of steel, iron, tin plate, or zinc, whether or not galvanized, painted or varnished, for coffins. L. W. ....                                       | 0 0 20             | 1027  | Small brass money boxes. L. W. ....   | 0 0 50             |        |
| 958   | Of the foregoing number, nickelled or silvered. L. W. ....   | 0 1 00             | 1028  | Bells of iron or steel. G. W. ....  | 0 0 08             |        |
| 959   | Needles: for sewing or embroidering, including those called "capotas." L. W. ....  | 0 1 80             | 1029  | With handle, of all kinds, and spring call bells. L. W. ....  | 0 0 72             |        |
| 960   | For drovers, mattress-makers, upholsterers, and needles for sailmakers or for baling. L. W. ....   | 0 0 60             | 1030  | Nickelled or silvered. L. W. ....   | 0 1 20             |        |
| 961   | For sewing machines and for weaving. L. W. ....  | 0 0 20             | 1031  | So-called cattle bells. L. W. ....  | 0 0 40             |        |
| 962   | Larding pins. L. W. ....   | 0 0 10             | 1032  | Wire baskets: whether or not tinued or galvanized. L. W. ....   | 0 0 40             |        |
| 963   | For knitting, with or without handles. L. W. ....  | 0 1 60             | 1033  | Nickelled or silvered. L. W. ....   | 0 0 80             |        |
| 964   | Wire: fencing, barbed or not. ....   | 5 %                | 1034  | Of any shape, with bottom of channelled iron, faience, porcelain or glass, whether or not nickelled or silvered. L. W. ....   | 0 0 70             |        |
| 965   | Steel, continuous, for musical instrument strings. L. W. ....  | 0 0 70             | 1035  | Padlocks: of the commonest kind, unpainted, called " <i>de pinto</i> ," with or without parts of other metal, whether or not varnished, galvanized or painted, including bolt padlocks, imported as above. G. W. .... | 0 0 25             |        |
| 966   | Covered with cotton or paper, for flowers or for milliners. L. W. ....   | 0 0 80             | 1036  | Other kinds, those with spring bolts, those with cast keys, those in the shape of " <i>palan</i> " and in general all other padlocks of better quality than those of the foregoing number. L. W. ....                 | 0 0 55             |        |
| 967   | Covered with silk. L. W. ....  | 0 1 60             | 1037  | Chandeliers, candelabra and candlesticks: of cast iron, whether or not enamelled or painted. L. W. ....   | 0 0 20             |        |
| 968   | Other kinds, round or in ribbon shape. ....  | 5 %                | 1038  | The same, nickelled or silvered. L. W. ....   | 0 0 60             |        |
| 969   | Of iron, manufactured into non-metallic articles. ....   | 0 0 32             | 1039  | Of hammered iron, tin plate, or zinc, whether or not painted or enamelled. L. W. ....   | 0 0 25             |        |
| 970   | Of lead or tin (" <i>almabrita</i> ") up to half a millimetre in diameter. ....  | 0 0 10             | 1040  | The same, nickelled or silvered. L. W. ....   | 0 0 80             |        |
| 971   | For bookbinders or flower makers and florists. L. W. ....  | 0 0 40             | 1041  | Pipes: of steel or hammered or wrought iron, in angle, elbow or straight joints, including joints. G. W. ....   | 0 0 06             |        |
| 972   | Cut or prepared for bottles. G. W. ....  | 0 0 12             | 1042  | Of cast iron, in the same shapes. G. W. ....  | 0 0 01             |        |
| 973   | Hook-nails. G. W. ....   | 0 0 10             | 1043  | Of lead. G. W. ....   | 0 0 06             |        |
| 974   | Hooks and screw-eyes, for doors and windows. G. W. ....  | 0 0 15             | 1044  | Capitals, columns, stands and other parts of the same kind, prepared for buildings. G. W. ....  | 0 0 10             |        |
| 975   | Alphabets and numbers: for engraving. L. W. ....   | 0 0 30             | 1045  | Butte of steel: of tin or iron, in tin plate or zinc, channelled. L. W. ....  | 0 0 15             |        |
| 976   | Stencils of iron, tin plate or zinc, for marking. L. W. ....   | 0 0 50             | 1046  | Enamelled or painted. L. W. ....  | 0 0 30             |        |
| 977   | Pots: common and those called "safety," without ornaments. L. W. ....  | 0 0 32             | 1047  | With advertisements or foreign brands or trade marks. L. W. ....  | 0 0 60             |        |
| 978   | With head of faience, porcelain, or glass, without enamel or ornaments. L. W. ....   | 0 0 50             | 1048  | Capsules of tin plate, with rings or discs of cork, for beer bottles. G. W. ....  | 0 0 40             |        |
| 979   | Mortars of all kinds. ....   | 0 0 10             | 1049  | Sieves and colanders: of hammered iron, tin plate or zinc, with fine wire gauze, and those perforated for table use, whether or not tinued or galvanized. L. W. ....  | 0 0 40             |        |
| 980   | Carry combs. L. W. ....  | 0 0 20             | 1050  | The same, nickelled. L. W. ....   | 0 0 80             |        |
| 981   | Heaters: of hammered iron or of tin plate. G. W. ....  | 0 0 20             | 1051  | The same, silvered. L. W. ....  | 0 4 00             |        |
| 982   | The same, nickelled or whitened. G. W. ....  | 0 0 30             | 1052  | Wire brushes, for bottles or for other purposes. L. W. ....   | 0 0 30             |        |
| 983   | Rings or washers of iron, for nuts. G. W. ....   | 0 0 10             | 1053  | Locks: with hasps, to be placed on the outside of boxes or trunks. L. W. ....   | 0 0 30             |        |
| 984   | Rings: of iron, with nail or screw, whether or not tinued, varnished or painted. G. W. ....  | 0 0 1              | 1054  | For cases, drawers or sashes. L. W. ....  | 0 0 60             |        |
| 985   | Don't be single, for balusters or other harness-makers' wares, tinued or not. G. W. ....   | 0 0 12             | 1055  | Common, for doors, similar to those manufactured in the country .....   | 0 1 80             |        |
| 986   | Nickelled. G. W. ....  | 0 0 25             | For doors or screen doors:—   |   |                    |        |
| 987   | Silvered. G. W. ....   | 0 0 80             | With sprng latch, with knob and without key, and those with double bolt, with latch, for cabinets or wardrobes. ....            |   |                    | 0 2 00 |
| 988   | For keys of all kind. G. W. ....   | 0 1 00             | With spring latch, with key, without bolt. ....   |   |                    | 0 2 90 |
| 989   | Handles and clamps for trunks, carriages or doors: of iron or steel, galvanized or not. G. W. ....   | 0 0 10             | Without spring latch or knob. ....  |   |                    | 0 3 20 |
| 990   | Silvered or nickelled. G. W. ....  | 0 0 80             | With latch, bolt, knob and key. ....  |   |                    | 0 1 80 |
| 991   | Signboards: for trade or industry, of iron, tin plate or zinc, whether or not stamped, painted, or nickelled. L. W. ....                           | 0 0 40             | With spring latch and bolt, both operated by the key. ....  |   |                    | 1 0 00 |
| 992   | Traps, of iron, tin plate or zinc, whether or not stamped, varnished, painted or nickelled. L. W. ....   | 0 0 35             | Of better kind, an improved lock (" <i>de sacha</i> "). ....  |   |                    | 1 6 00 |
| 993   | Banisters, of iron. G. W. ....   | 0 0 08             | Note.—Locks without knob, but made to receive one, shall pay as if they were provided with a knob.                              |   |                    |        |
| 994   | Hooks: of hammered iron, tin plate, or zinc, whether or not tinued or galvanized. G. W. ....   | 0 0 10             | (1) This item being inconsistent with the provisions of Law No. 612 of 1908, is repealed. (Law No. 1289 of October 13th, 1910.) |   |                    |        |
| 995   | Baths or basins: of hammered iron, tin plate or zinc, whether or not tinued, painted or varnished. G. W. ....                                      | 0 0 25             |   |   |                    |        |
| 996   | The same, channelled with faience or porcelain. G. W. ....   | 0 0 30             |   |   |                    |        |
| 997   | Shower-baths, with their accessories. G. W. ....   | 0 0 36             |   |   |                    |        |

|     | Goods.  | Duties.<br>P. S. C. | Nos. | Goods.   | Duties.<br>P. S. C. |
|-----|---|---------------------|------|--|---------------------|
| 32  | Lock bolts for screw eyes, G.W. ....  | 0 10                | 1120 | Small, up to 30 in height for ornament G.W. ....   | 0 50                |
| 33  | Cigar cases and match holders: whether or not nickel-plated or oxidized. L.W. ....  | 0 20                | 1121 | Of tin or lead, large, for cellars, gardens and patios. G.W. ....  | 0 30                |
| 34  | Silver L. W. ....   | 0 40                | 1122 | Pancy for drawing rooms and parlors. L.W. ....   | 0 60                |
| 35  | Zinc: manufactured into unenumerated articles. G.W. ....  | 0 25                | 1123 | Stirrups of iron, steel, tinned or not. L.W. ....  | 0 20                |
| 36  | To plates, for photo-engraving. G.W. ....   | 0 05                | 1124 | The same, silvered or nickel-plated. L.W. ....   | 0 120               |
| 37  | Nails: of wire, called French nails, and all hooks of same material, over m. 0.025 in length. G.W. ....   | 0 03                | 1125 | Lemon squeezers, with or without parts of another material. L.W. ....  | 0 35                |
| 38  | Of iron, called "equinox" nails. G.W. ....  | 0 02                | 1126 | Water-closets. G.W. ....   | 0 10                |
| 39  | Horse shoe nails or iron. G.W. ....   | 0 06                | 1127 | Hoops of iron or steel. ....   | 5 7                 |
| 40  | Small nails, hooks, points and all tacks of less than m. 0.025 in length, for upholsterers or for other purposes, and nails with ornamental ("a la bombe") nail-overs m. 0.025. G.W. .... | 0 08                | 1128 | Hooks for clothes racks: of iron, whether or not tinned or galvanized. L.W. ....   | 0 15                |
| 41  | Of clench nails, under m. 0.015 in length, affixed on cardboard, for shoe uppers. G.W. ....   | 0 20                | 1129 | Of curtain clamps, whether or not tinned or galvanized. G.W. ....  | 0 20                |
| 42  | Or small nails with nickel-plated or silvered head, or with head of other material, for upholsterers. G.W. ....   | 0 60                | 1130 | Of the two foregoing numbers, nickel-plated or silvered. G.W. ....   | 0 80                |
| 43  | And hooks, with head of other materials, for clothes racks, whether or not nickel-plated or silvered. G.W. ....   | 0 40                | 1131 | Small hooks and eye nails: painted or screw, for hanging pictures and for other purposes. L.W. ....  | 0 20                |
| 44  | Pneumatically cooking stoves, with or without accessories of the same material. G.W. ....   | 0 05                | 1132 | Door knockers: of iron, whether or not tinned or galvanized. L.W. ....   | 0 15                |
| 45  | Small portable cooking stoves, burning alcohol, gas, or kerosene: etc. ....   | 0 12                | 1133 | Nickel-plated or silvered. L.W. ....   | 0 30                |
| 46  | Of iron, under m. 0.015 in length, with or without bronze parts. G.W. ....  | 0 24                | 1134 | Hinges, door. G.W. ....  | 0 10                |
| 47  | Nails: Accessories of cooking stoves, of different material, paid duty separately. ....   | 0 03                | 1135 | Hand axes for domestic use, with or without hammer or handle and axes in the form of machetes, for kitchen use. G.W. ....                      | 0 14                |
| 48  | Of kitchen use, whether or not tinned or galvanized. L.W. ....  | 0 25                | 1136 | Screens of coarse wire cloth or of iron, tin plate or zinc, perforated, with or without parts of wood. G.W. ....                               | 0 20                |
| 49  | Dog collars, of iron, tin plate or zinc. G.W. ....  | 0 25                | 1137 | Buckles: for harness-makers, whether or not tinned or galvanized. G.W. ....  | 0 15                |
| 50  | Counterweights for lamps: solid or with inner weights. G.W. ....  | 0 03                | 1138 | Nickel-plated, oxidized or painted. L.W. ....  | 0 40                |
| 51  | Hollow, whether or not tinned or galvanized. G.W. ....  | 0 20                | 1139 | Silvered. L.W. ....  | 0 120               |
| 52  | Of iron, under m. 0.015 in length, nickel-plated or silvered. G.W. ....   | 0 50                | 1140 | Overall with leather. L.W. ....  | 0 60                |
| 53  | Carriages for the military (Prohibited). ....   | 0 80                | 1141 | For vests and trousers or similar purposes. L.W. ....  | 0 40                |
| 54  | Hooks, common, for fences. L.W. ....  | 0 25                | 1142 | Freezers of tin plate or iron with or without handle of wood. G.W. ....  | 0 20                |
| 55  | Spring butt, in the shape of discs. L.W. ....   | 0 60                | 1143 | Horse shoes. G.W. ....   | 0 08                |
| 56  | Nail cities. L.W. ....  | 0 150               | 1144 | Fittings, unenumerated, for trappings, furniture, valances or carpenters' cabinet-makers' or harness-makers' wares in general: ....            | 0 30                |
| 57  | Carriage parts, with one to three blades or accessories, with handle of horn, rubber, corozo, bone, wool, common metal, paste or composition. ....  | 0 80                | 1145 | Of iron, steel or zinc, whether or not tinned, galvanized or painted. L.W. ....  | 0 56                |
| 58  | The same, with handle of stag horn, tortoise shell, ivory, mother of pearl, or plate. ....  | 0 23                | 1146 | Nickel-plated or oxidized. L.W. ....   | 0 15                |
| 59  | With more than three blades or with handle of common rubber, bone, wool or common metal. ....   | 0 60                | 1147 | Silvered. L.W. ....  | 0 35                |
| 60  | Of the foregoing number, with handle of stag horn, tortoise shell, ivory, mother of pearl or plate. ....  | 0 60                | 1148 | Of iron, steel or zinc, whether or not tinned, galvanized or painted. L.W. ....  | 0 15                |
| 61  | Of iron, steel, or zinc, whether or not tinned or nickel-plated. L.W. ....  | 0 100               | 1149 | Wares of cast iron for domestic use and the like, unenumerated. G.W. ....  | 0 10                |
| 62  | Spoons, large or small, knives and forks, for table service: of iron, steel, or tin plate, whether or not tinned or galvanized. L.W. ....   | 0 20                | 1150 | Of wrought iron, unenumerated. G.W. ....   | 0 20                |
| 63  | Of Britannia metal or spelter. L.W. ....  | 0 60                | 1151 | Furnaces for roasting coffee. G.W. ....  | 0 35                |
| 64  | Nickel-plated or Hipp-I in a light bath of silver. L.W. ....  | 0 99                | 1152 | Flat pans of iron or steel. L.W. ....  | 0 25                |
| 65  | Ladles, skimmers, and forks, of tin plate or iron, tinned or not, for use in kitchens. ....   | 0 20                | 1153 | Gages of iron or steel wire, with or without parts of another material: ....   | 0 60                |
| 66  | Of iron, called Dutch knives ("flamenco"). ....   | 0 16                | 1154 | Bird, whether or not tinned or galvanized. G.W. ....   | 0 60                |
| 67  | Pointed, for butchers or huntsmen, kitchen knives, and local saws, the blade having up to m. 0.25 in length. ....   | 0 120               | 1155 | Nickel-plated. G.W. ....   | 0 100               |
| 68  | Larger, called hunting knives, curved or not. ....  | 0 160               | 1156 | Silvered. L.W. ....  | 0 40                |
| 69  | Round pointed, with curved or straight blade, in the handle and exceeding m. 0.07 at the broadest part of the curve, for hipping. ....  | Free                | 1157 | Of another material. G.W. ....   | 0 48                |
| 70  | Table knives with or without forks of iron: ....  | 0 64                | 1158 | Hanging lamps of iron, including the hooks, frames &c., but excluding globes or chimneys: ....   | 0 30                |
| 71  | With handle of ebony, rubber, bone, or wood except ebony. ....  | 0 120               | 1159 | Without counterweights. G.W. ....  | 0 15                |
| 72  | With handle of ebony, celluloid or stag horn. ....  | 0 400               | 1160 | With counterweights. G.W. ....   | 0 25                |
| 73  | With handle of ivory or of silver metal. ....   | 0 480               | 1161 | Hand lamps: ....   | 0 10                |
| 74  | With handle of ivory or of silver metal and those with mount-gram. ....   | 0 800               | 1162 | With four blades of nickel-plated metal. G.W. ....   | 0 25                |
| 75  | Carving knives, with or without forks: ....   | 0 400               | 1163 | Of tin plate, iron or zinc for affixing to the wall. G.W. ....   | 0 10                |
| 76  | With handle of horn, bone, wood or iron. ....   | 0 600               | 1164 | Tin plate manufactures: ....   | 0 20                |
| 77  | Of ebony, celluloid or stag horn. ....  | 1 400               | 1165 | Without painting or enamel, whether tinned or not. G.W. ....   | 0 20                |
| 78  | Of ivory or plate. ....   | 2 400               | 1166 | Varnished, painted or enamelled with faience or porcelain. G.W. ....   | 0 25                |
| 79  | Of ivory, mother of pearl and those with mount-gram. ....   | 0 400               | 1167 | Decorated with other metals or nickel-plated. G.W. ....  | 0 80                |
| 80  | Beads on a string of tin, iron or zinc. L.W. ....   | 0 140               | 1168 | Tooth picks, nail trimmers and ear spoons of iron. L.W. ....   | 0 80                |
| 81  | Knife sharpeners, of iron, steel or emery: ....   | 0 120               | 1169 | Post-scrappers with or without brush of bristles. G.W. ....  | 0 15                |
| 82  | With handle of horn, wood, bone or iron. ....   | 0 240               | 1170 | Taps for barrels, water pipes or washstands: of iron, splinter, iron or steel, whether nickel-plated or not. L.W. ....                         | 0 20                |
| 83  | Of celluloid, stag horn or common metal. ....   | 0 400               | 1171 | Silvered. L.W. ....  | 0 120               |
| 84  | Of ivory, mother of pearl, silver metal. ....   | 0 800               | 1172 | Keys, lock, finished or not. G.W. ....   | 0 20                |
| 85  | Tables ("chispas") of tin or lead, empty, in boxes, for carnival. G.W. ....   | 0 80                | 1173 | Keys for screen doors ("manparos") with knob of metal, faience, porcelain or glass. L.W. ....  | 0 65                |
| 86  | Thimbles: of iron or steel, with or without parts of other material. L.W. ....  | 0 120               | 1174 | Machines: meat-mincing. G.W. ....  | 0 20                |
| 87  | Nickel-plated or silvered. ....   | 0 120               | 1175 | Fruit pressing or juice extracting. L.W. ....  | 0 30                |
| 88  | Axes, round, of hammered iron or of Damascus steel. ....  | Free                | 1176 | Frames for photographs or pictures, combined or not with other materials: ....   | 0 80                |
| 89  | For vehicles, with or without box or parts of bronze, including ax logs for the same. G.W. ....   | 0 15                | 1177 | Of tin, iron, tin plate or zinc, whether or not enamelled, nickel-plated, or painted. L.W. ....  | 0 10                |
| 90  | Spurs of all kinds with or without straps: ....   | 0 30                | 1178 | The same, gilt or silvered. L.W. ....  | 0 300               |
| 91  | Of iron or steel, tinned or not. L.W. ....  | 0 120               | 1179 | Masks of wire. L.W. ....   | 0 80                |
| 92  | The same, silvered or nickel-plated. L.W. ....  | 0 120               | 1180 | Mails. (See Crosses.) ....   | 0 80                |
| 93  | Straps, buckles and staccos. ....   | 0 25                | 1181 | Mills of all kinds for domestic use: ....  | 0 20                |
| 94  | Of iron, or zinc, large, for cellars, gardens and patios. G.W. ....   | 0 25                | 1182 | With iron or wooden box, for coffee and cereals. G.W. ....   | 0 20                |
| 95  |   |                     | 1183 | With box of any material, for spices. L.W. ....  | 0 80                |
| 96  |   |                     | 1184 | For standing or hanging clocks. L.W. ....  | 0 400               |
| 97  |   |                     | 1185 | Knives ("cuchillos") with handle exceeding m. 0.15: with one or two blades, for sailors or for other purposes. ....                            | 0 80                |
| 98  |   |                     | 1186 | Other kinds, with or without spring, except those specified in No. 241. ....   | 0 240               |
| 99  |   |                     | 1187 | Razors: with handle of horn, bone, wood or composition. ....   | 0 30                |
| 100 |   |                     | 1188 | With handle of ivory, tortoise-shell or mother of pearl. ....  | 0 70                |
| 101 |   |                     | 1189 | With up to six extra blades, and all safety razors, with or without extra blades. ....   | 0 30                |
| 102 |   |                     | 1190 | Eyeglasses of tin plate, iron or zinc, galvanized or varnished, for footwear or wearing apparel, including rivet hooks for footwear. L.W. .... | 0 80                |



| SECTION VIII.—METALS—continued. |   |                    |       | Nos. | Goods.   | Duties.<br>£ s. d. |
|---------------------------------|---|--------------------|-------|------|--|--------------------|
| No.                             | Goods.  | Duties.<br>£ s. d. |       |      |  |                    |
| 1186                            | Pans weighing less than 46 kilograms. G. W.   | 0 10               | 0 10  | 1254 | For flower makers or florists, or for milliners, covered with cotton. L. W.  | 0 1 20             |
| 1186                            | Scoops of iron, tin plate or zinc, for money, or for groceries. L. W.   | 0 0                | 0 25  | 1255 | The same, covered with silk. L. W.   | 0 2 40             |
| 1187                            | Lamp shades of iron, tin plate, zinc, whether or not enamelled or painted. L. W.  | 0 1                | 0 20  | 1256 | Manufactured into unenumerated articles, combined or mixed with other materials. G. W.   | 0 1 40             |
| 1188                            | Combs: of iron or steel, galvanized or not, for horses. L. W.   | 0 0                | 0 40  | 1257 | The same, silvered or gilt. G. W.  | 0 2 40             |
| 1189                            | Of tin, spelter, or zinc, for the hair. L. W.   | 0 1                | 0 00  | 1258 | Wire, of white metal or nickelled. G. W.   | 0 0 80             |
| 1190                            | Nuts and bolts. G. W.   | 0 0                | 0 08  | 1259 | Hasos, mortars, heaters, rings, screw-eyes, knobs for drawers, trunks or doors, butt hinges, braseros, large and small, letter boxes, chains for lamps, house bells, with or without accessories, candleabra and candlesticks, hawk beaks, keys, bells, lock bolts, small and large, and other articles. G. W. | 0 0 80             |
| 1191                            | W-lights for scaples. G. W.   | 0 0                | 0 10  | 1260 | The same, nickelled, whitened or dipped in a bath. G. W.   | 0 0 70             |
| 1192                            | Miscellaneous components of stock, exclusively prepared for the manufacture of machines. (Law of December 14, 1903.) G. W.  | 100 kil.           | Free. | 1261 | The same, gilt or silvered. L. W.  | 0 1 80             |
| 1193                            | Posts for telegraphs, fitted or not. G. W.  | 0 0                | 0 06  | 1262 | The same, of white metal. G. W.  | 0 1 20             |
| 1194                            | Latches, catches and sash fasteners. L. W.  | 0 0                | 0 10  | 1263 | Pins: common, and safety pins, without ornament. G. W.   | 0 1 00             |
| 1195                            | Pocket whistles of tin, spelter or lead, nickelled or not. L. W.  | 0 0                | 0 80  | 1264 | With head of faience, porcelain, or glass, without ornaments. L. W.  | 0 1 60             |
| 1196                            | Lead seals for securing packages. G. W.   | 0 0                | 0 10  | 1265 | Aluminium: in plates, bars or ingots. L. W.  | 0 1 00             |
| 1197                            | Lead and tin manufactured into unenumerated articles. G. W.   | 0 0                | 0 40  | 1266 | Manufactured into household, kitchen or other like articles. L. W.   | 0 1 50             |
| 1198                            | The same, silvered or gilt. L. W.   | 0 1                | 0 00  | 1267 | Unenumerated articles of copper, bronze, or brass. G. W.   | 0 0 80             |
| 1199                            | Bridges and wharves of iron or steel. 100 kil.  | Free.              |       | 1268 | Of white metal, nickel, or nickelled metal. G. W.  | 0 1 20             |
| 1200                            | Tubs for washing dishes. G. W.  | 0 0                | 0 08  | 1269 | Of "plaque" or silvered metal. L. W.   | 0 3 20             |
| 1201                            | Ferrules: with or without parts of other material, for walking sticks or sunshades. L. W.   | 0 0                | 0 80  | 1270 | Quicksilver or liquid mercury. <i>ad val.</i>  | 10 %               |
| 1202                            | Rivets of iron or steel. <i>ad val.</i>   | 10 %               |       |      | Buttons, of copper, bronze, or brass:  |                    |
| 1203                            | Springs: for collars of men's coats. doz.   | 0 1                | 0 20  | 1271 | With holes, for trouser- and buttons called ("de charpas") <i>stilo</i> . L. W.  | 0 0 58             |
| 1204                            | For wigs. doz.  | 0 1                | 0 60  | 1272 | With or without shank, for foot-wear, wearing apparel or clothing ornament. L. W.  | 0 1 00             |
| 1205                            | Of wire, for furniture seats or for mattresses. G. W.   | 0 0                | 0 10  | 1273 | For collars, shirt fronts or cuffs, without gilding. L. W.   | 0 1 50             |
| 1206                            | For doors or screen doors ("maniparas"). L. W.  | 0 0                | 0 10  | 1274 | For the military. L. W.  | 0 3 20             |
| 1207                            | Rails: with accessories, for railways. G. W.  | 100 kil.           | Free. | 1275 | Of the foregoing, of iron, gilt or silvered. . . . .   | 0 6 00             |
| 1208                            | Rewels for spurs. L. W.   | 0 0                | 0 25  | 1276 | Clasps, corners, locks, fittings and other like parts for reticules, portfolios, boxes, purses, or other articles. L. W.   | 0 1 60             |
| 1209                            | Shelves for windows or for other purposes. L. W.  | 0 0                | 0 20  | 1277 | Pails: of copper or bronze. G. W.  | 0 0 32             |
| 1210                            | Casters for furniture. L. W.  | 0 0                | 0 25  | 1278 | Palloks: combination and similar with special mechanism. L. W.   | 0 3 20             |
| 1211                            | Chest stands and liquor cases without accessories: of steel, iron, or zinc, whether or not tinued or galvanized. L. W.  | 0 0                | 0 50  | 1279 | Of other kinds, up to 100 kil., measured on their greatest width. L. W.  | 0 2 00             |
| 1212                            | Nickelled, and those of Britannia metal or spelter. . . . .   | 0 0                | 0 80  | 1280 | Of the foregoing number, over 4 centimetres. L. W.   | 0 1 20             |
| 1213                            | Silvered. L. W.   | 0 2                | 0 00  | 1281 | Sieves and colanders: perforated or of fine wire gauge, for table use. L. W.   | 0 0 80             |
| 1214                            | Water tanks, mounted or not. G. W.  | 0 0                | 0 05  | 1282 | The same, nickelled or of white metal. L. W.   | 0 1 60             |
| 1215                            | Wire gauge: for sifters, window blinds, ladders, etc. of ten or more threads in a sq. of 6 millimetres side. G. W.  | 0 0                | 0 35  | 1283 | The same, silvered. L. W.  | 0 4 00             |
| 1216                            | Common, netted or under ten threads. G. W.  | 0 0                | 0 20  | 1284 | Locks, of copper, bronze or brass, whether or not nickelled, whitened or dipped in a bath, shall pay according to kind, double the rates fixed in Nos. 1053 to 1051.   |                    |
| 1217                            | Tones for cigarettes or for other purposes, whether or not nickelled or silvered. L. W.   | 0 3                | 0 00  | 1285 | Cigar cases and match holders, of copper, bronze, or brass: whether or not nickelled, inclusive those of white metal. L. W.  | 0 4 00             |
| 1218                            | Of cast iron, common, unpolished or half polished with the file or with emery, with or without varnished rings, for any purpose, unenumerated, including those made from pressed wire. L. W.  | 0 0                | 0 40  | 1286 | The same, gilt or silvered. L. W.  | 0 5 00             |
| 1219                            | Polished or nickelled. L. W.  | 0 1                | 0 20  |      | Copper, bronze or brass:   |                    |
| 1220                            | Of other kinds, unenumerated. L. W.   | 0 3                | 0 20  | 1287 | In unserviceable articles or scrap. G. W.  | 0 0 16             |
| 1221                            | Nail, folding or not. L. W.   | 0 6                | 0 00  | 1288 | Bars or plates. <i>ad val.</i>   | 10 %               |
| 1222                            | For hair dressers. doz.   | 0 3                | 0 20  | 1289 | Feil. G. W.  | 0 0 32             |
| 1223                            | For clipping or shearing animals, straight or curved. . . . .   | 0 2                | 0 80  | 1290 | Solder. G. W.  | 0 0 06             |
| 1224                            | For lamps. doz.   | 0 2                | 0 40  | 1291 | Counterweights for lamps: solid or with inner weights. G. W.   | 0 0 30             |
| 1225                            | In the shape of combs, or hair and beard clippers. . . . .  | 0 6                | 0 60  | 1292 | Hollow. G. W.  | 0 1 00             |
| 1226                            | In the same shape, for shearing animals. . . . .  | 1 2                | 0 00  | 1293 | Nickelled or silvered. G. W.   | 0 2 00             |
| 1227                            | With spring, for clipping or shearing animals. . . . .  | 0 2                | 0 40  | 1294 | Spring buttons, in the shape of discs. G. W.   | 0 1 20             |
| 1228                            | Irons for curling or goffering and irons for curling the hair or beard. . . . .   | 0 3                | 0 20  | 1295 | Wreaths or funeral ornaments, of copper or bronze, with or without parts of other material. L. W.  | 0 1 00             |
| 1229                            | Small, for curling the monachers, up to 15 centimetres in length. L. W.   | 0 2                | 0 00  | 1296 | Crosses for rosaries, and necklaces for any purpose, with or without ornaments or inscriptions. L. W.  | 0 4 00             |
| 1230                            | Scissors for tailors and shoemakers, up to 25 centimetres in length. . . . .  | 0 6                | 0 00  | 1297 | Of aluminium, and those gilt or silvered. L. W.  | 0 4 00             |
| 1231                            | The same, larger sizes. . . . .   | 1 0                | 0 00  | 1298 | Of copper, bronze or brass, whether or not dipped in a bath or whitened, and those of white metal. L. W.   | 0 2 00             |
| 1232                            | Printing type and clichés. G. W.  | 100 kil.           | Free. | 1299 | Spoons, large and small, ladies and forks: of brass or of brass, whether or not whitened, or nickelled. L. W.  | 0 0 80             |
| 1233                            | Corkscrews: spring or otherwise, with cap, and large cork drawers for use to tables. L. W.  | 0 1                | 0 20  | 1300 | The same, with superficial coating of silver. L. W.  | 0 1 10             |
| 1234                            | Folding or other, for pocket use. L. W.   | 0 1                | 0 40  | 1301 | Of white metal or nickelled. L. W.   | 0 1 75             |
| 1235                            | Of other kinds. L. W.   | 0 0                | 0 80  |      | Of "plaque" or silvered metal, including those of Christie or Elkington kinds. L. W.   | 0 4 00             |
| 1236                            | Furniture knobs: of steel, iron, tin plate, or zinc, whether or not tinued or galvanized. L. W.   | 0 0                | 0 40  | 1302 | Beads and grains of copper, alloyed thereto. L. W.   | 0 1 40             |
| 1237                            | With nickelled or silvered head. L. W.  | 0 0                | 0 80  |      | For use in like articles:  |                    |
| 1238                            | Serives of iron or steel. G. W.   | 0 0                | 0 15  | 1303 | Of copper, bronze, brass, white metal or nickelled. L. W.  | 0 2 00             |
| 1239                            | With head of faience, porcelain or glass. G. W.   | 0 0                | 0 20  | 1304 | Gilt or silvered. L. W.  | 0 4 00             |
| 1240                            | Roasters and spits, with automatic action. G. W.  | 0 0                | 0 30  |      | Spurs of all kinds, spittoons, curtain hooks or clasps, fittings for harness-makers' or carpenters' wares, door springs:   |                    |
| 1241                            | Rat and mouse traps: of iron or steel. G. W.  | 0 0                | 0 15  | 1305 | Of brass or of bronze or brass. L. W.  | 0 0 80             |
| 1242                            | Other kinds, and those in the shape of cages. G. W.   | 0 0                | 0 30  | 1306 | Of white or nickelled metal. L. W.   | 0 1 20             |
| 1243                            | Fly traps. G. W.  | 0 0                | 0 40  | 1307 | Silvered. L. W.  | 0 2 00             |
| 1244                            | Pipes of sheet iron, riveted or not, mounted or not. G. W.  | 0 0                | 0 15  | 1308 | Statues, effigies, statuettes and busts of copper or its alloys: for building, gardens or patios. G. W.  | 0 0 40             |
| 1245                            | Ribs of iron or steel, for sunshades or parasols. G. W.   | 0 0                | 0 50  | 1309 | Flowers of iron, brass or other alloys. G. W.  | 0 1 50             |
| 1246                            | Grids, cross pieces ("travies"), framework, and other similar parts of iron or steel, for buildings, including expanded metal. 100 kil.   | Free.              |       | 1310 | Flowers of metal, base of enamel, tinued or rolled metal. L. W.  | 0 6 00             |
| 1247                            | Oil cans, common, button hooks, alphabets and numbers, trays, key-hole guards, porcelain, brass or iron, for petroleum lamps, fasteners for wearing apparel, shoe horns, baskets, needle cases, chin straps, call bells, dog collars, elaps, thumbies, or the labels, analges and muzzles for horses, buckles for wearing apparel, hair pins, hooks and eyes for wearing apparel and footwear, ferrules for walking sticks or sunshades, of copper, bronze, or brass. L. W. | 0 1                | 0 20  | 1311 | Small books and eye nails of copper, with point or screw of same metal or of iron, for suspending pictures or for other purposes. L. W.  | 0 0 40             |
| 1248                            | The same, silvered, L. W.   | 0 2                | 0 00  |      |  |                    |
| 1249                            | The same, silvered. L. W.   | 0 2                | 0 00  |      |  |                    |
| 1250                            | Oilers of bronze, with screw thread. <i>ad val.</i>   | 10 %               |       |      |  |                    |
| 1251                            | Ornaments, of copper, bronze, brass, or white metal, whether or not nickelled or silvered, for collars. L. W.   | 0 1                | 0 60  |      |  |                    |
| 1252                            | Wire, of copper, bronze or brass: exceeding m. 0.005 G. W.  | 0 0                | 0 03  |      |  |                    |
| 1253                            | Of less than m. 0.005, not covered. G. W.   | 0 0                | 0 15  |      |  |                    |

| TARIFF.   |  | PERU.   |      | 1107.  |         |
|---|--|---------|------|--|---------|
| No.   | Goods.   | Duties. | Nos. | Goods.   | Duties. |
|   |  | £ s. d. |      |  | £ s. d. |
| 12  | Small hooks, &c.:  |         |      |  |         |
| 13  | For fastenings, whether or not nickelled or silvered.  | 0 1 60  | 1373 | With mounting of aluminium, tortoise shell, mother of pearl, or ivory  | 0 6 00  |
| 14  | For gloves or for other purposes. L.W. ....  | 0 2 00  | 1374 | Marine or field glasses, of any material   | 2 0 00  |
| 13  | Gorgetts for soldiers, whether or not gilt or silvered. L.W. ....  | 0 2 00  | 1375 | Prismatic  | 1 0 00  |
| 14  | Buckles of white metal, for ornament. L.W. ....  | 0 8 00  | 1376 | Telescopes   | 2 0 00  |
| 16  | Cages or copper wire. G.W. ....  | 0 1 50  | 1377 | Monocular or binocular glasses, with short handle.   | 0 2 00  |
| 16  | Nickelled. G.W. ....   | 0 2 00  | 1378 | With long handle called "quizzing glasses"   | 0 4 00  |
| 17  | Leather and dish covers, with or without parts of other material. G.W. ....  | 0 6 60  | 1379 | Asbestos, in pieces or in powder   | 10 %    |
|   | False jewellery, comprising the articles specified in the Note to No. 913, same being:   |         | 1380 | Bottles: of crystal or glass, combined with gilt, silvered or nickelled metal. L.W. ....   | 0 1 30  |
|   | Of fine manufacture, with or without false stones. L.W. ....   | 1 2 00  | 1381 | The same combined with cane, straw, leather, or with metals neither gilt, silvered nor nickelled. L.W. ....  | 0 0 60  |
| 119   | With parts of tortoise shell, ivory or mother of pearl. L.W. ....  | 0 8 00  | 1382 | Of earthenware, with or without tray, for water. G.W. ....   | 0 0 10  |
| 320   | Of other kinds, with or without parts of other materials except fine metals. L.W. ....   | 0 2 00  | 1383 | Of common glass, for liqueurs  | 10 %    |
|   | Hanging lamps, including the hooks, frames, &c. but excluding globes and chimneys:   |         | 1384 | Of the foregoing number, for aerated waters or lemonade. G.W. ....   | 0 0 04  |
| 321   | Without counterweights. G.W. ....  | 0 0 48  |      | N.B.—Bottles of colourless glass, for containing liqueurs, shall be assessed as crystal wares, according to kind.  |         |
| 322   | With counterweights. G.W. ....   | 0 0 40  | 1385 | Buttons of faience, porcelain or glass: for shirts and chemises or for drawers. L.W. ....  | 0 0 32  |
| 323   | Hand lamps with bronze foot. G.W. ....   | 0 0 28  | 1386 | For ornamenting clothing or for footwear. L.W. ....  | 0 0 64  |
| 324   | Booklets with false gold or silver foil or aluminium foil, for gilders. L.W. ....  | 0 4 00  | 1387 | Studs for collars, shirt fronts or cuffs. L.W. ....  | 0 0 96  |
| 325   | Keys, clock, watch, or musical box. L.W. ....  | 0 0 50  | 1388 | Coffee pots of faience, porcelain or glass, with mechanism or spirit lamp  | 1 9 20  |
| 326   | Lock, finished or not. L.W. ....   | 0 0 50  | 1389 | Boxes of faience, porcelain or glass, for toilet powders. L.W. ....  | 0 0 60  |
| 327   | Frames, photograph or picture: of copper or bronze, whether or not combined with other materials. L.W. ....  | 0 0 80  | 1390 | Stone or shell line, quick or shucked. G.W. ....   | 0 0 80  |
| 328   | The same, nickelled or of white metal. L.W. ....   | 0 1 20  | 1391 | Piping of earthenware or stoneware, glazed or not. G.W. ....   | 0 1 00  |
| 329   | Gilt or silvered. L.W. ....  | 0 2 00  | 1392 | Cement: of asbestos for steam tubes. G.W. ....   | Free.   |
| 330   | Lighters and tinder-boxes of all kinds, of copper or bronze, whether or not gilt or silvered, for smokers. L.W. ....   | 0 0 75  | 1393 | Hydraulic cements of any kind (natural, Roman or Portland cement &c.) and however packed: cement in rough fragments, before being pulverised, called "cement kilner," whether nickelled or in bulk. 101 kil.                       | 0 0 15  |
| 331   | White metal: in bars, combined or not with antimony, including "Magnolia" and the like. L.W. ....  | 0 0 30  | 1395 | Necklaces of glass, paste or composition. L.W. ....  | 0 2 40  |
| 332   | 10 plates or thin sheets. L.W. ....  | 0 0 80  | 1396 | Funeral wreaths or other similar ornaments, of beads or flowers of crystal, faience, porcelain, or glass, combined or not with other materials. L.W. ....  | 0 1 00  |
| 333   | Pastry moulds. L.W. ....   | 0 0 60  |      | Glassware not enumerated:  |         |
| 334   | Tinse and enamel: 10 plain sheets. L.W. ....   | 0 3 00  | 1397 | Common, blown, neither coloured, engraved nor cut, unpolished or slightly polished at the bottom, with or without dulled designs, including garden balls. G.W. ....  | 0 0 14  |
| 335   | Cut for buttons or ornaments. L.W. ....  | 0 3 00  | 1398 | Of other kinds, polished, or not only with the bottom but also with the borders polished, colourless or dull, engraved, cut, coloured, enamelled, gilt or otherwise decorated. G.W. ....   | 0 0 30  |
| 336   | Ornamented with false stones or coloured bandwork. L.W. ....   | 0 5 00  | 1399 | With attachments of nickelled metal, Britannia metal, spelter or lead. G.W. ....   | 0 0 10  |
| 337   | Pans of copper, weighing less than 46 kilo. G.W. ....  | 0 0 40  | 1400 | With attachments of gilt or silvered metal. L.W. ....  | 0 0 10  |
| 338   | Parasemeterie: of common metal, including bullion, puri, threads, spanzies, and other similar articles, for embrodering or for ornamenting, with or without fine gilding or silvering. L.W. .... | 0 1 60  | 1401 | Flower vases, punch bowls, table censors, jarinieres, earl trays ("jarjeteros") or other like articles, simply with rings or clasps of metal, or with these accessories shall be assessed according to kind, with a surtax of 50%. | 0 3 00  |
| 339   | Half-foe or of common metal with fine gilding or silvering. L.W. ....  | 0 6 00  | 1402 | Ornamented with silver. L.W. ....  | 0 3 00  |
| 140   | Pocket whistles of copper, bronze or white metal, nickelled or not. L.W. ....  | 0 2 00  | 1403 | Pocket scent bottles, with parts of common metal. L.W. ....  | 0 3 00  |
| 141   | Plates of copper, bronze or brass, perforated, plain or smooth. G.W. ....  | 0 0 60  | 1404 | The same, with parts of fine metal   | 30 %    |
| 142   | Powder racks for specimens of metal, whether or not nickelled or silvered. L.W. ....   | 0 1 75  |      | N.B.—Glassware with detached or separable metallic parts, according to the tariff numbers corresponding to each of such materials.   |         |
| 143   | Watches of common metal: with cases of all kinds, neither gilt nor silvered. ....  | 0 0 20  |      | Note 2.—Glassware imported in assortments shall be assessed according to the article subject to the highest rate of duty.  |         |
| 144   | The same, silvered   | 0 0 40  | 1405 | Deionthops of glass of any size. G.W. ....   | 0 0 03  |
| 145   | The same, gilt or plated   | 0 0 80  | 1406 | Lamp founts of crystal or glass, with or without ring or fitting of metal. G.W. ....   | 0 0 12  |
| 146   | Alarm clocks, of sheet iron plate, or brass, nickelled or not. ....  | 0 4 80  | 1407 | Disinfecting apparatus of stone. G.W. ....   | 0 1 60  |
| 147   | Of other kinds   | 0 9 60  |      | Figures, figures, statues and busts, for gardens, mausoleums, patios or fountains:   |         |
| 148   | Standing or hanging, of all kinds  | 10 %    | 1408 | Of marble or alabaster. G.W. ....  | 0 0 20  |
| 149   | Copper rivets. ....  | 5 00    | 1409 | Of plaster or chalk. G.W. ....   | 0 0 16  |
| 150   | Copper wire springs for furniture. ....  | 0 0 48  | 1410 | Of terra cotta or other similar paste. G.W. ....   | 0 0 24  |
| 151   | Crest stands and liquor cases, without accessories: of copper or bronze, whether or not dipped in a bath or whitened. L.W. ....  | 0 1 00  | 1411 | Disinfecting apparatus of stone. G.W. ....   | 0 1 60  |
| 152   | Of white metal or nickelled. L.W. ....   | 0 2 00  | 1412 | For standing or hanging clocks. ....   | 0 1 60  |
| 153   | Of copper or its alloys, silvered. L.W. ....   | 0 4 00  | 1413 | Emery or ferruginous stone, in powder, for polishing steel. G.W. ....  | 0 0 14  |
| 154   | Stoppers of common metal, with or without parts of other material, whether or not nickelled or silvered, with or without key or other safety contrivance, for bottles. L.W. ....                 | 0 1 50  |      | Mirrors with one or more glasses, with or without advertisements (the glasses not exceeding m. 6.70), whether or not painted, varnished or gilt.   |         |
| 155   | Copper wire gauge, fine, for sieves, window blinds or ladders, of ten or more threads in a square of 6 millimetres side. G.W. ....   | 0 0 30  | 1414 | With frame of cardboard, paper pulp, wool, zinc, tin plate or iron. G.W. ....  | 0 0 40  |
| 156   | Common, netted, or under ten threads. G.W. ....  | 0 0 50  | 1415 | With frame of copper, brass, white metal, nickelled metal, celluloid or other composition. G.W. ....   | 0 0 60  |
| 157   | Cigarette tongs, whether or not silvered or nickelled. L.W. ....   | 0 6 00  | 1416 | With frame of silvered metal. G.W. ....  | 0 1 00  |
| 158   | Furniture knobs: of copper or bronze, whether or not whitened or dipped in a bath. L.W. ....   | 0 0 75  | 1417 | Hand, with handle. G.W. ....   | 0 1 20  |
| 159   | Nickelled. L.W. ....   | 0 1 00  | 1418 | Mirrors with glass exceeding m. 6.70, coloured at their greatest length. G.W. ....   | 0 0 60  |
| 160   | Gilt or silvered and pendant knobs. L.W. ....  | 0 1 50  | 1419 | Labels or tags of crystal, faience or porcelain, for apothecaries or for other purposes. L.W. ....   | 0 0 30  |
| 161   | Tubes of copper, bronze, or brass, without parts of other material, for besticking lamps or for other purposes. G.W. ....  | 0 0 60  | 1420 | W.C. apparatus of faience or porcelain, with or without parts of other material. G.W. ....   | 0 0 10  |
| 162   | Scabbards of metal, for swords, poniards or sabres. L.W. ....  | 0 2 00  | 1421 | Carriage lamps   | 0 4 80  |
|   |  |         | 1422 | Laurels in garden, L.W. ....   | 0 0 30  |
| SECTION IX.—STONES, EARTH, CERAMIC WARE AND CRYSTALS. |  |         |      |  |         |
| 163   | Beads and grains of all kinds, of composition, faience or glass. L.W. ....   | 0 1 00  |      | Figures, cases, boxes, small brackets, candlesticks, statuettes, flower vases, artificial fruits, flower pots, fern pots, large jars, flat candlesticks and other like articles, for ornamentation or for other purposes:          |         |
| 164   | Oilers of glass. L.W. ....   | 0 0 40  | 1423 | Of marble or alabaster. G.W. ....  | 0 0 48  |
| 165   | Hourglasses. L.W. ....   | 0 0 50  | 1424 | Of copper or other similar stones. G.W. ....   | 0 0 24  |
| 166   | Spectacles: of wire, and common eye-glasses, without arms or springs, with or without elastic bands. ....  | 0 0 40  | 1425 | Of plaster. G.W. ....  | 0 0 24  |
| 167   | The same, with arms or springs of iron or brass, and goggles for motorists, stone cutters and other artisans   | 0 2 00  | 1426 | Of terra-cotta, or of other like paste, whether or not glazed or enamelled. G.W. ....  | 0 0 56  |
| 168   | Of other kinds, with frame of steel, horn, rubber, bone or composition   | 0 2 40  |      |  |         |
| 169   | With frame of tortoise shell or gilt metal   | 0 4 00  |      |  |         |
| 170   | With silver frame  | 2 4 00  |      |  |         |
| 171   | With gold frame  | 2 4 00  |      |  |         |
| 172   | Opera glasses: with mounting of leather or unmounted, or with metal mounting, whether or not nickelled, painted or enamelled   | 0 2 40  |      |  |         |

(1) This item being inconsistent with the provisions of Law No. 612 in force, is repealed. (Law No. 1289, of October 13, 1910).

SECTION IX.—STONES, EARTH, CERAMIC WARE AND CRYSTALS  
—continued.

| No.  | Goods.  | Duties. |
|------|---|---------|
| No.  | Goods.  | Duties. |
| 1427 | Of faience, G.W. . . . . kilo.  | 0 20    |
| 1428 | Of porcelain, crystal or glass, G.W. . . . .  | 0 40    |
| 1429 | Of stoneware or clay, for filtering water, G.W. . . . .   | 0 14    |
| 1430 | Of the same materials, with parts of spelter or other metal, G.W. . . . . kilo.   | 0 28    |
| 1431 | Of faience, porcelain, stone or composition, G.W. . . . .   | 0 20    |
| 1432 | Of marble, in blocks or cut, for floors, G.W. . . . .   | 0 120   |
| 1433 | In the shape of decanter, with or without funnel, for water . . . . . doz.  | 0 80    |
| 1434 | Pocket . . . . .  | 0 1 80  |
| 1435 | Flowers, of faience, porcelain, crystal or glass, L.W. . . . . kilo.  | 0 1 80  |
|      | Shades and globes: . . . . .  |         |
| 1436 | Of glass, neither cut nor polished, G.W. . . . .  | 0 12    |
| 1437 | Of crystal, cut or polished, opal, dilled or decorated, G.W. . . . . kilo.  | 0 20    |
| 1438 | Candle shades and dust guards: of crystal, of any shape and size, G.W. . . . . kilo.  | 0 16    |
| 1439 | Buckles and ornaments of crystal or glass, not imitating precious stones, with or without mounting of common metal, for belts, hats or other purposes, L.W. . . . . | 0 4 00  |
| 1440 | Bricks of clay and paving stones, of any shape and size, for buildings, G.W. . . . . 100 kil.   | 0 0 20  |
| 1441 | Slabs of marble, G.W. . . . .   | 0 2 40  |
| 1442 | Sand stones, for cleaning floors, G.W. . . . .  | 0 1 60  |
| 1443 | Bath bricks, for cleaning knives, G.W. . . . .  | 0 2 00  |
| 1444 | Tiles: of glazed ware, so called "cajuela", G.W. . . . .  | 0 4 80  |
| 1445 | Of cement or artificial stones, called mosaics, G.W. . . . .  | 0 2 40  |
| 1446 | Of compressed asphalt, G.W. . . . .   | Free.   |
| 1447 | Fireproof bricks for boilers . . . . .  | 10%     |
| 1448 | Lamps: of gas, of crystal or glass, including hooks, frames, &c. . . . .  | 0 0 24  |
| 1449 | Kerosene: with font of crystal or glass, and stand of iron, tin plate, zinc, faience, porcelain or marble, G.W. . . . .   | 0 0 16  |
| 1450 | With font of crystal or glass, and stand of bronze, G.W. . . . . kilo.  | 0 0 28  |
| 1451 | Of crystal or glass, hand or for fixing to the wall, with or without reflector, chimney or shade, G.W. . . . . kilo.  | 0 1 12  |
|      | (Unenumerated faience ware: . . . . .   |         |
| 1452 | Of common clay, unglazed, G.W. . . . .  | 0 0 03  |
| 1453 | Of other kinds, white or coloured, G.W. . . . .   | 0 0 04  |
| 1454 | With covers or borders of tin or spelter, G.W. . . . .  | 0 0 16  |
| 1455 | With covers or parts of other common metals, G.W. . . . .   | 0 0 20  |
| 1456 | With attachments of gilt or silvered metal, L.W. . . . .  | 0 0 50  |
| 1457 | Articles enumerated in No. 1401, and heat-retaining vessels, shall be assessed according to kind, with a surtax of 60%.   |         |
| 1458 | Sightlights of glass for vessels, G.W. . . . . 100 kilo.  | Free.   |
| 1459 | Goggles: for watches, L.W. . . . .  | 0 3 20  |
| 1460 | For spectacles, in pairs . . . . .  | 0 2 40  |
| 1461 | Magnifying, for cosmoramas or other purposes, with or without handle, . . . . . kilo.   | 0 2 00  |
| 1462 | Magnifying, pocket, up to m. 0.05 in diameter, . . . . .  | 0 2 80  |
| 1463 | For lanterns, "refractoria de nitro", G.W. . . . . each   | 0 2 00  |
| 1464 | Silvered or varnished glass for mirrors, G.W. . . . . kilo.   | 0 0 30  |
| 1465 | Plate glass, not silvered, over m. 0.004 in thickness, and bevelled glass of any thickness, G.W. . . . . kilo.  | 0 0 10  |
| 1466 | Double glass, common, for floors, G.W. . . . .  | 0 0 06  |
| 1467 | Marble: in blocks or cut, for floors, G.W. . . . . 100 kil.   | 0 0 80  |
| 1468 | In the rough, unpolished, G.W. . . . .  | 0 0 02  |
| 1469 | In unpolished slabs, G.W. . . . .   | 0 0 02  |
| 1470 | In polished slabs, G.W. . . . .   | 0 0 05  |
| 1471 | In capitals, columns, pedestals or other architectonic and similar unenumerated ornaments, G.W. . . . . kilo.   | 0 0 16  |
| 1472 | In powder, for polishing marble, G.W. . . . . 100 kil.  | 0 0 80  |
| 1473 | Moulds of plaster for reliefs, mouldings, &c. G.W. . . . . kilo.  | 0 0 02  |
|      | Mouldings: . . . . .  |         |
| 1474 | Of stucco, cement or other like materials, whether or not painted, gilt, or silvered, for buildings, G.W. . . . . kilo  | 0 0 08  |
| 1475 | Of saw dust paste or other materials, with or without veneer of wood, for furniture, G.W. . . . . kilo.   | 0 0 64  |
| 1476 | Mortars, of marble, faience, porcelain, granite, glass or composition, G.W. . . . . kilo.   | 0 0 08  |
| 1477 | Artificial eyes, L.W. . . . .   | 0 0 00  |
| 1478 | Shades of faience, porcelain, glass or composition, for intercepting the light, L.W. . . . . kilo.  | 0 0 60  |
| 1479 | Passemerie, of beadwork, L.W. . . . .   | 0 2 00  |
| 1480 | Bedstead knobs, of faience or porcelain, with or without parts of metal, L.W. . . . . kilo.   | 0 0 30  |
| 1481 | False pearls, of any composition, L.W. . . . .  | 0 4 80  |
| 1482 | Stones: emery stones for sharpening tools, G.W. . . . .   | 0 0 04  |
| 1483 | Common, other kinds, for the same purpose, G.W. . . . .   | 0 0 06  |
| 1484 | Oil stones, for sharpening razors, L.W. . . . .   | 0 0 40  |
| 1485 | Lithographic, G.W. . . . .  | Free.   |
| 1486 | For billiard tables, G.W. . . . .   | 0 0 05  |
| 1487 | Called "mollejones", unmounted, O.W. . . . . 100 kil.   | 0 2 00  |
| 1488 | Millstones for flour or sugar-mills, G.W. . . . .   | 0 0 30  |
| 1489 | Flintstone, G.W. . . . . kilo.  | 0 0 04  |
| 1490 | Granite, in blocks or in other shapes, mmmrought, G.W. . . . . 100 kil.   | 0 0 40  |
| 1491 | Pumice stone, whole or in powder, G.W. . . . . kilo.  | 0 0 05  |
| 1492 | Roofing slates, G.W. . . . .  | 0 0 02  |
| 1493 | Smoking pipes: of clay, G.W. . . . .  | 0 0 12  |
| 1494 | Of fuel, forced in, kaolin, combined or not with parts of other material, L.W. . . . . kilo.  | 0 2 00  |
| 1495 | Of meerschaum or its imitation, with or without parts or mouthpieces of other material, L.W. . . . . kilo.  | 2 5 00  |
| 1496 | Finger plates, of glass, for doors or screens, L.W. . . . .   | 0 0 20  |
| 1497 | Plumbeo, G.W. . . . .   | 0 0 05  |
|      | Unenumerated articles of porcelain: . . . . .   |         |
| 1498 | White, G.W. . . . .   | 0 0 16  |
| 1499 | Painted, gilt, enameled, or otherwise decorated, G.W. . . . . kilo.   | 0 0 20  |
| 1500 | Articles specified in No. 1401, and heat-retaining vessels shall pay duty according to kind, with a surtax of 60%.  |         |
| 1501 | Imitating mosaics or with applications of another material, G.W. . . . . kilo.  | 0 1 60  |

| No.  | Goods.  | Duties. |
|------|---|---------|
| 1502 | With adhering parts of Britannia metal, nickelled metal, spelter or lead, G.W. . . . . kilo.                                  | 0 0 40  |
| 1503 | With adhering parts of gilt or silvered metal, L.W. . . . .   | 0 1 00  |
| 1504 | Penalms of crystal, glass or for chandeliers, G.W. . . . .  | 0 0 40  |
| 1505 | Reflectors of glass for lamps and lanterns, G.W. . . . .  | 0 0 40  |
| 1506 | Retorts for smelting works . . . . .  | 10%     |
| 1507 | Rosaries of glass, L.W. . . . . kilo.   | 0 0 40  |
| 1508 | Casters, of faience, paste or stone, with or without parts of metal, for furniture, G.W. . . . . kilo.                        | 0 0 80  |
| 1509 | Tab: in sheets, G.W. . . . .  | 0 1 00  |
| 1510 | In powder, parts of metal, of any shape, L.W. . . . . 100 kil.  | Free.   |
| 1511 | Earth: for clarifying wine, G.W. . . . .  |         |
| 1512 | Vegetable, for plants, and frechay for boilers, G.W. . . . .  |         |
| 1513 | Jars, of fine clay, for water, G.W. . . . . kilo.   | 0 0 02  |
| 1514 | Of common clay, G.W. . . . .  | 0 0 02  |
| 1515 | Tubs or baths of marble . . . . . each  | 1 0 00  |
| 1516 | Knobs of faience, porcelain, glass, or composition, with or without parts of metal, of any shape, L.W. . . . . kilo.          | 0 0 16  |
| 1517 | Chalk: in cubes for school's or for billiard cues, G.W. . . . .   | 0 0 12  |
| 1518 | In tablets or in other form, for tailors, G.W. . . . .  | 0 0 15  |
| 1519 | Common crude, G.W. . . . . 100 kil.   | 0 2 00  |
| 1520 | Lamp chimneys of crystal or glass, G.W. . . . . kilo.   | 0 0 05  |
| 1521 | Tubes, cylindrical, of any diameter, for other purposes, . . . . . kilo.  | 0 0 20  |
| 1522 | Lamp chimneys, of glass, G.W. . . . .   | 0 3 00  |
|      | Plain glass, unbelvelled: . . . . .   |         |
| 1523 | Colourless, of any size, up to m. 0.004 in thickness, G.W. . . . . kilo.  | 0 0 03  |
| 1524 | The same, up to m. 0.70 in length and over m. 0.004 in thickness, G.W. . . . . kilo.  | 0 0 08  |
| 1525 | Ribbed, white, frosted, dilled, coloured, painted, or figured, of any size and thickness, G.W. . . . . kilo.                  | 0 0 10  |
| 1526 | White glass, special for photography, and concave or convex glass for windows, lanterns or other purposes, G.W. . . . . kilo. | 0 0 20  |
| 1527 | Special white glass for photography, called dry plates, L.W. . . . . kilo.  | 0 0 25  |
| 1528 | Gypsum, crude, G.W. . . . . 100 kil.  | 0 1 60  |

## SECTION X.—WOOD.

|      |   |             |
|------|---|-------------|
| 1529 | Curtain clasps, combined or not with common metals, L.W. . . . . kilo.  | 0 1 00      |
|      | Glove stretchers: . . . . .   |             |
| 1530 | Of common wood, varnished or not . . . . . doz.   | 0 1 60      |
| 1531 | Of fine wood, laquered or not . . . . .   | 0 4 00      |
| 1532 | Ornaments of any wood, for furniture, L.W. . . . . kilo.  | 0 0 64      |
| 1533 | Napkin rings of wood, L.W. . . . .  | 0 1 40      |
|      | Dish and other mats: . . . . .  |             |
| 1534 | Of matting, L.W. . . . .  | 0 0 70      |
| 1535 | Of wood, of any form, L.W. . . . .  | 0 1 00      |
| 1536 | Trays, of wood, varnished, laquered or japanned, L.W. . . . . kilo.   | 0 4 00      |
|      | Buckets and tubs: . . . . .   |             |
| 1537 | Of wood, unpainted, painted, or varnished, with hoops of wood or of metal, G.W. . . . . kilo.   | 0 0 12      |
| 1538 | Of oak, G.W. . . . .  | 0 0 13      |
| 1539 | Barrels of any size, put together, G.W. . . . .   | 0 0 08      |
| 1540 | Of cane, in shoos, composed of staves, bottoms, and hoops, G.W. . . . . kilo.   | 0 0 03      |
| 1541 | Sticks: only of wood, cane or reed, without handle, . . . . . doz.  | 0 2 40      |
| 1542 | The same, with handle or parts of bone, horn, stone, common metal, or composition, . . . . . doz.   | 0 4 80      |
| 1543 | With handle or parts of tortoise-shell, ivory, or mother of pearl, G.W. . . . .   | 1 8 00      |
| 1544 | With handle or parts of silver . . . . .  | 2 4 00      |
| 1545 | With handle or parts of gold, or with precious stones, . . . . .  | ad val. 10% |
| 1546 | Prepared for sunshades or umbrellas, without iron ribs, with or without handles of horn, bone, stone, common metal, or composition . . . . . doz. | 0 2 40      |
| 1547 | Egg beaters and sugar-mills, G.W. . . . .   | 0 0 60      |
| 1548 | Koyle-goods holders, of wood, paste or composition, L.W. . . . .  | 0 0 50      |
| 1549 | Cigar and cigarette holders, with or without parts of horn, rubber, composition, metal, or glass, L.W. . . . . kilo.                              | 0 2 40      |
| 1550 | "Bombillas" of straw or chip, plate 1 or not, L.W. . . . .  | 0 0 80      |
| 1551 | Buttons, called button moulds, ready to be covered, L.W. . . . . kilo.  | 0 0 30      |
| 1552 | Knobs for bell cords, L.W. . . . .  | 0 0 50      |
| 1553 | Buttons with or without shank, for ornament, carriages, footwear or clothing, L.W. . . . . kilo.  | 0 1 40      |
|      | Cases or boxes: . . . . .   |             |
| 1554 | Of common wood, with or without outside covering, for arms, instruments, plate, tools, or other purposes, L.W. . . . . kilo.                      | 0 0 40      |
| 1555 | The same, of iron, L.W. . . . .   | 0 0 80      |
| 1556 | Called Chinese, whether or not painted, gilt, silvered, or japanned, of all shapes and sizes, L.W. . . . . kilo.                                  | 0 1 00      |
|      | Baskets: . . . . .  |             |
| 1557 | For coal, including common hampers of "tatora", L.W. . . . .  | 0 0 08      |
| 1558 | And small baskets of reed, osier, cane or straw, lined or not with tin plate, for knives and forks, flasks, plates or paper, L.W. . . . . kilo.   | 0 1 00      |
| 1559 | With or without lid, for schoolers, for sewing, for bread, or for bays, and similar, lined or not, L.W. . . . . kilo.                             | 0 1 10      |
| 1560 | Clothes, L.W. . . . .   | 0 0 50      |
| 1561 | Of straw or osier, for transporting goods, L.W. . . . .   | 0 0 40      |
| 1562 | With foot or suppling, for flowers or other purposes, L.W. . . . . kilo.  | 0 1 50      |
| 1563 | Of the foregoing number, lined, padded or decorated with silk, L.W. . . . . kilo.   | 0 2 60      |
| 1564 | Indian cane, prepared or not, for the manufacture of furniture, G.W. . . . . kilo.  | 0 0 08      |
| 1565 | Charcoal, L.W. . . . .  | Free.       |
| 1566 | Nee the cases, L.W. . . . .   | 0 2 00      |
| 1567 | Houses, . . . . .   | ad val. 20% |
|      | Brushes with wooden back: . . . . .   |             |
| 1568 | Of quitch grass ("juncillo") or other vegetable fibre, unpainted, L.W. . . . . kilo.  | 0 0 20      |
| 1569 | Table, clothes, hair or hats, L.W. . . . .  | 0 1 20      |



| TARIFF.]  |  | PERU               |      | 1109  |                    |
|---|--|--------------------|------|---|--------------------|
| Nos.  | Goods.   | Duties.<br>£ s. c. | Nos. | Goods.  | Duties.<br>£ s. c. |
| Brushes with wooden back:   |  |                    |      |   |                    |
| 1570  | Tooth, nail or comb. L.W.  | 0 2 00             | 1651 | Palms or chip in common plait, for hat making. L.W.   | 0 0 50             |
| 1571  | Boat. L.W.   | 0 0 30             | 1652 | Fine plaited, so-called "of silk," for the same purpose. L.W.   | 0 1 00             |
| 1572  | For doo, a window or roofs, of bristles or horsehair with or without admixture of vegetable materials, and horse brushes. L.W. | 0 0 50             | 1653 | For the manufacture of brooms and for other like purposes. G.W.   | 0 0 02             |
| 1573  | Cigar cases of common straw. L.W.  | 0 1 20             | 654  | Other kinds, and straw prepared for binding. G.W.   | 0 0 03             |
| 1574  | Of <i>Tupiza</i> or <i>Mucra</i> straw. L.W.   | 1 0 00             |      | Straws for drinking (see No. 1550).   |                    |
| 1575  | Wool combs, for chalk or for schools. L.W.   | 0 0 40             | 1655 | Scoops for domestic use and for groceries. G.W.   | 0 0 10             |
| 1576  | Cork: plates, pieces, or disks for nets. G.W.  | 0 0 03             | 1656 | Wood and bark for clarifying beer. G.W.   | 0 0 08             |
| 1577  | Stoppers for common bottles. G.W.  | 0 0 10             | 1657 | Rose sticks. G.W.   | 0 0 12             |
| 1578  | for preserve jars. G.W.  | 0 0 40             | 1658 | Rods, decorated or not, for perfuming Chinese worship. G.W.   | 0 0 18             |
| 1579  | Small stoppers, up to m. 0.018 measured as their largest diameter, for phials. L.W.  | 0 0 50             | 1659 | Match splints. G.W.   | 0 0 02             |
| 1580  | Stoppers, with parts or figures of tin, lead, faïence, porcelain or glass. L.W.  | 0 0 60             | 1660 | Parcel holders. G.W.  | 0 0 10             |
| 1581  | Of the foregoing number, with parts or figures of common metal, white, nickelled or silvered. L.W.                             | 0 1 00             | 1661 | Knitting needles. L.W.  | 0 1 00             |
| 1582  | Shapes, handles or tapes for hats. L.W.  | 0 1 00             |      | Passcuterie:  |                    |
| 1583  | Soles for footwear, and other unenumerated articles of co-k. L.W.  | 0 0 50             | 1662 | Of straw, palm or chip, without silk. L.W.  | 0 4 00             |
| 1584  | Ropes of straw or of dried grass. G.W.   | 0 0 04             | 1663 | The same, with ornaments or parts of silk. L.W.   | 0 6 00             |
| 1585  | Vegetable hair. G.W.   | 100 kil. Free.     | 1664 | Combs of wood. L.W.   | 1 0 00             |
| 1586  |  | 0 0 02             | 1665 | Ornamental combs of sandal wood. L.W.   | 1 0 00             |
| Crosses and holy water fonts:   |  |                    |      |   |                    |
| 1587  | Of wood, with or without figures, with or without parts of common metal. L.W.  | 0 1 20             | 1666 | Vegetian or other blades, with or without accessories:  |                    |
| 1588  | Covered with silk velvet or plush, with or without parts of other material except fine metal. L.W.                             | 0 1 80             | 1667 | Of Chinese matting. G.W.  | 0 0 40             |
| 1589  | Of paste or composition. L.W.  | 0 2 40             | 1668 | Of wood, painted, with or without accessories. G.W.   | 0 0 25             |
| 1590  | Chinese sticks. L.W.   | 0 1 00             |      |   | 0 0 12             |
| 1591  | Shalad sets. L.W.  | 0 0 30             | 1669 | Mats of all kinds, for floors. G.W.   | 0 0 25             |
| 1592  | Common wooden spoons for kitchen use. G.W.   | 0 0 40             | 1670 | Smoking pipes, with or without mouthpieces of horn, rubber, composition, or glass. L.W.   | 0 1 00             |
| 1593  | Beads of wood or wood pulp called "coccine." L.W.  | 0 1 60             | 1671 | Parquet flooring of wood. G.W.  | 0 0 10             |
| 1594  | Crawles of cane or osier, without wheels. G.W.   | 0 1 10             | 1672 | Pocket whistles of wood, paste or composition. L.W.   | 0 2 40             |
| 1595  | Ladders. G.W.  | 0 0 10             | 1673 | Doos and windows, mounted or not, of common wood. G.W.  | 0 0 12             |
| 1596  | Brooms of twigs, with or without heads. L.W.   | 0 0 80             |      |   | 0 0 25             |
| 1597  | Sisal brooms of Chinese cane and similar. L.W.   | 0 1 60             | 1674 | Of fine wood. G.W.  | 0 2 00             |
| 1598  | Of esparto. L.W.   | 0 0 06             | 1675 | Rosaries with beads of wood. L.W.   | 0 0 11             |
| 1599  | Pegs for footwear. G.W.  | 0 0 25             | 1676 | Wooden wheels for vehicles. G.W.  | 0 0 08             |
| 1600  | Mats of rattan, wood or straw, for blinds. L.W.  | 0 2 00             | 1677 | Belongs of "tutora" G.W.  | 0 0 08             |
| 1601  | Stirrups: carved, similar to those made in the country. pair   | 0 0 80             |      | Large and small beads, unpainted &c.  |                    |
| 1602  | Not carved. Cases of wood covered or not with paper tissue   | 0 0 80             | 1678 | Of common wood, for making cases. G.W.  | 0 0 01             |
| 1603  | For spectacles. L.W.   | 0 0 70             | 1679 | For cigar cases, or for packing small lead tubes. G.W.  | 0 0 06             |
| 1604  | For jewellery or cigar holders. L.W.   | 0 1 40             |      | kilo.   | 0 0 02             |
| 1605  | For plate or fancy articles. L.W.  | 0 1 00             | 1680 | For washing. G.W.   | 0 0 02             |
| 1606  | Lemon squeezers, with or without parts of other material. L.W.   | 0 0 50             | 1681 | For cutting bread or for other domestic purposes, and small boards for packing tissues. G.W.  | 0 0 08             |
| 1607  | Hand bellows for domestic use. L.W.  | 0 0 25             | 1682 | Chip covered or not for match boxes. G.W.   | 0 0 02             |
| 1608  | Straw cut slopes, common, for bottles. L.W.  | 100 kil. 0 1 50    | 1683 | For cleaning bottles. L.W.  | 0 0 16             |
| 1609  | In the shape of wicker ("rati"), with or without cap or bottom, for the same purposes. L.W.                                    | 0 0 40             | 1684 | Note.—Cases or boxes for cigars or for packing small lead tubes, imported mounted, shall be dutiable according to the basis used in their manufacture, with a sur tax of 20%. |                    |
| 1610  | Saddle trees: not covered. L.W.  | 0 0 60             | 1685 | Heels for footwear: uncovered. L.W.   | 0 0 60             |
| 1611  | Covered, and iron saddle trees with or without stirrups. L.W.  | 100 kil. 0 2 00    | 1686 | Crut stands, without accessories, whether or not varnished, painted or lacquered. (Accessories are dutiable separately). G.W.   | 0 2 00             |
| 1612  | Frames for so-called Mexican stirrups. G.W.  | 0 0 20             |      | kilo.   | 0 0 60             |
| 1613  | Curtain poles and rings. G.W.  | 0 0 65             | 1687 | Bungs for casks. G.W.   | 0 0 08             |
| 1614  | Cane and rattan: rough or cut. G.W.  | 0 0 10             | 1688 | "Torana" or "quillas" and China paste ("cayuda"). G.W.  | 0 0 04             |
| 1615  | Prepared for furniture seats or other purposes. G.W.   | 0 0 20             |      | Free.   |                    |
| 1616  | Firewood. G.W.   | 100 kil. Free.     | 1689 | Printing type and clichés. G.W.   | Free.              |
| 1617  | Liquore cases, without accessories, whether or not varnished, japanned or painted. L.W.  | 0 2 40             |      | Furniture handles:  |                    |
| Note.—Accessories pay duty separately.  |  |                    |      |   |                    |
| 1618  | Footstools. G.W.   | 0 0 15             | 1690 | In the shape of knobs. L.W.   | 0 0 80             |
| 1619  | Taps for casks. G.W.   | 0 0 24             | 1691 | In other shapes, and in pendant form. L.W.  | 0 1 00             |
| Building wood:  |  |                    |      |   |                    |
| 1620  | Guyauval reeds. L.W.   | Free.              | 1692 | Shafts for vehicles. G.W.   | 0 0 11             |
| 1621  | Tyres for carriage wheels. G.W.  | 100 kil. 0 0 50    | 1693 | Sumac for tanning or dyelne. G.W.   | 0 1 00             |
| 1622  | For vessels. G.W.  | 0 0 08             |      | 100 kil.  | 0 0 09             |
| 1623  | Plates of pine or other common wood. G.W.  | 100 kil. Free.     |      |   |                    |
| 1624  | Staves, unwrought. G.W.  | 0 0 01             | 1694 | White lead, red lead, lamp black, umber, Sienna earth and generally all common colours in powder, not specially enumerated. G.W.  | 0 0 08             |
| 1625  | The same, wrought. G.W.  | 0 0 01             | 1695 | Almagra, "melusa," ochre, common chalk, in powder and plaster. G.W.   | 0 2 00             |
| 1626  | Sleepers of common wood. G.W.  | Free.              | 1696 | Royal yellow, yellow or green earth and verdigris. G.W.   | 0 0 20             |
| 1627  | "Lunilla" and "quiones" L.W.   | 0 0 01             | 1697 | Amaline, alizarine, fuchsine and their derivatives. G.W.  | 0 0 80             |
| 1628  | "Mangles" and "buns" L.W.  | 0 0 01             | 1698 | Indigo. G.W.  | 0 0 60             |
| 1629  | Half "mangles" and "piñuelas" L.W.   | 10 1/2             | 1699 | Common Prussian blue called mineral blue and burnt ochre. G.W.  | 0 0 04             |
| 1630  | Masts of all kinds unwrought. L.W.   | 0 10 1/2           | 1700 | Ultramarine blue in tablets, balls or powder, or laquer. G.W.   | 0 0 10             |
| Sawn in boards, joists, beams, circles and other unenumerated shapes, per m. 0.25 in thickness: |  |                    |      |   |                    |
| 1631  | Pine, laund, 125 in thickness. 1000 feet   | 0 3 00             | 1701 | Pine blue called Berlin blue and the like. L.W.   | 0 1 60             |
| 1632  | The same, planed, tongued or grooved, or wrought in any manner. cubic metre  | 0 0 14             | 1702 | Vermilion: common. L.W.   | 0 0 30             |
| 1633  | Poplar or ash, oak and similar. ad val.  | 10 1/2             | 1703 | Pine, and Chinese vermilion in small packages or in other receptacles. L.W.   | 0 1 00             |
| 1634  | Of the foregoing number, planed, tongued or grooved. cubic metre   | 0 0 14             | 1704 | Silver or zinc white, in powder or in cones. G.W.   | 0 0 60             |
| Fine or cabinet makers' wood:   |  |                    |      |   |                    |
| 1635  | Cedar, unwrought. G.W.   | ad val. 10 1/2     | 1705 | Crayons, black or in liquid form. L.W.  | 0 0 80             |
| 1636  | Other kind, unwrought. G.W.  | 100 kil. Free.     | 1706 | Pine blue in tablets or in powder. L.W.   | 0 8 00             |
| 1637  | Veneers for furniture. G.W.  | 0 0 16             | 1707 | Ochined and carminated laquer of all kinds, including liquid laquer for confectioners. L.W.   | 0 1 20             |
| Wood manufactured into unenumerated articles:   |  |                    |      |   |                    |
| 1638  | Common. G.W.   | 0 0 12             | 1708 | Colouring with sulphur basis. L.W.  | 0 0 40             |
| 1639  | Pine. G.W.   | 0 0 40             | 1709 | For butter and cheese. L.W.   | 0 0 60             |
| 1640  | Handles, for brooms. G.W.  | 0 0 12             | 1710 | Harmless substances for sweetening and colouring. L.W.  | 0 1 00             |
| 1641  | For tools with ring ("hoquilla"). G.W.   | 0 0 04             | 1711 | Liquid colours for liquors, wines, &c. L.W.   | 0 0 09             |
| 1642  | Of the foregoing number, without ring. G.W.  | 0 0 03             | 1712 | Barks, berries, leaves, herbs, wood, roots, grains, and other vegetable drying materials in any form. G.W.  | 0 0 10             |
| 1643  | Frames for pictures or paintings, of any wood, mounted or not, combined or not with other materials. L.W.                      | 0 0 80             |      | kilo.   | 0 0 70             |
| 1644  | Cake or pastry moulds or wooden rolling pins. L.W.   | 0 0 20             | 1713 | Maypole soap. L.W.  | 0 0 10             |
| 1645  | Furniture mouldings, with or without plaster, unpainted &c. G.W.   | 0 0 08             |      | Common coats: paint:  |                    |
| 1646  | Varnished, bronzed, painted, gilt or silvered. G.W.  | 0 0 20             | 1714 | Groats, in oil, in large tin plate or iron cans. G.W.   | 0 0 04             |
| 1647  | Mortars. G.W.  | 0 0 80             | 1715 | The same, in small receptacles, weighing up to 3 kilos. grammes. G.W.   | 0 0 05             |
| 1648  | Natural or artificial moss for florists. L.W.  | Free.              | 1716 | Ground in water. G.W.   | 0 0 05             |
| 1649  | Straw: "Tupiza" or "Mucra" for hat making. L.W.  | 0 0 16             | 1717 | Copper paints, for ships. L.W.  | 10 1/2             |
|   | Made up in ribbons or bands for bottles. G.W.  | 0 0 16             | 1718 | So called "enamel." L.W.  | 0 0 50             |
|   |  |                    | 1719 | So-called "Japaned" the like with or without varnish and paint brushes. L.W.  | 0 0 90             |
|   |  |                    | 1720 | In small lead tubes, for oil or water painting. L.W.  | 0 1 20             |
|   |  |                    | 1721 | Common, in small cakes, on cardboard, in boxes or tablets, for schoolboys. L.W.   | 0 1 00             |

## SECTION XI.—COLOURING MATERIALS, VARNISHES, BITUMEN, GUMS.

| Nos. | Goods.  | Duties. |
|------|---|---------|
| Nos. | Goods.  | Duties. |
| 1722 | In small cakes, of better quality, for painting or drawing. L.W. .... | 0 2 00  |
| 1723 | Bronze powder, called purpurine. L.W. ....                            | 0 1 01  |
| 1724 | Drying powders, for painters. L.W. ....                               | 0 0 00  |
| 1725 | Powders for colouring wine. L.W. ....                                 | 0 4 00  |

*Nota.*—Varnish or essence of plane tree ("platano"), mixed or not with the so-called "our favourite" paint, shall be dutiable at the same rate as the int-er.

## Group 2.—Oils, Varnishes and Industrial Gums.

|      |   |                 |
|------|---|-----------------|
| 1726 | Oils: whale or seal. G.W. ....  | 0 0 02          |
| 1727 | Colza, common, in tins or barrels, and coconut or palm oil for soap manufacturers. G.W. ....  | 0 0 02          |
| 1728 | Colza, refined and turethine oils of susemacel, non-oxidable carbunth, hard, rape-seed, nuts foot or pine, also impure cotton-seed oil. G.W. ....   | 0 0 10          |
| 1729 | Of the foregoing number, refined. G.W. ....   | 0 0 30          |
| 1730 | Gasoline, naphtha, para fine, petroleum or kerosen. G.W. ....   | 0 0 00          |
| 1731 | Lime oil, cedar or sile G.W. ....   | 0 0 04          |
| 1732 | Black and all impure uncommerical oils, for machines. G.W. ....   | 0 0 06          |
| 1733 | Crude petroleum. ....   | 100 kil. 0 0 03 |
| 1734 | In small fasks, for sewing machines, watches or other purposes. G.W. ....   | 0 0 24          |
| 1735 | Turpentine oil. G.W. ....   | 0 0 04          |
| 1736 | Tar or cold asphaltum or vegetable pitch, for ships and other industrial purposes, including "carburettum aromaticum," except purified tar for medicinal purposes. <i>ad val.</i> 10% ..... | 10%             |
| 1737 | Varnish: common, in barrels, for ships. G.W. ....   | 0 0 05          |
| 1738 | Oil, black, for iron, in bottles or tins. G.W. ....   | 0 0 16          |
| 1739 | Copal, for carriages, furniture and railways, in bottles or tins. L.W. ....   | 0 0 10          |
| 1740 | In fasks, for carriages, furniture or other purposes. L.W. ....   | 0 0 80          |
| 1741 | Am'er, for photographers, and varnish for restoring pictures. L.W. ....   | 0 1 20          |
| 1742 | Prepared for coating barrels inside. G.W. ....  | 0 0 20          |
| 1743 | Benzine common or rectified, in Culsas and like original fasks. L.W. ....   | 0 0 12          |
| 1744 | Boat blacking and in paste, black, common, and liquid blacking in small storeware jars, prepared for shining with the brush. G.W. ....  | 0 0 10          |
| 1745 | Liquid, black, in glass receptacles. G.W. ....  | 0 0 16          |
| 1746 | Liquid, white or coloured, for colouring, cleaning, and shining boots, also cream: white, black or other colour. L.W. ....  | 0 0 80          |
| 1747 | Jews' pitch or asphaltum. G.W. ....   | 0 0 08          |

## Industrial gums:

|      |   |                 |
|------|---|-----------------|
| 1748 | Mastic. L.W. ....   | 0 1 30          |
| 1749 | Arabic, in pieces. G.W. ....  | 0 0 40          |
| 1750 | The same, in powder. L.W. ....  | 0 0 80          |
| 1751 | Benzoin. G.W. ....  | 0 1 20          |
| 1752 | Copal, in pieces or in powder. G.W. ....  | 0 0 12          |
| 1753 | Shellac. G.W. ....  | 0 0 18          |
| 1754 | Gutta or resin. L.W. ....   | 0 1 00          |
| 1755 | Olibanum or incense. G.W. ....  | 0 0 40          |
| 1756 | Liquid, for gluing. G.W. ....   | 0 0 12          |
| 1757 | Dragons' blood. L.W. ....   | 0 1 20          |
| 1758 | Tragacanth. L.W. ....   | 0 0 48          |
| 1759 | Sapindilla ("sapote"). G.W. ....  | 0 0 08          |
| 1760 | Grease: animal, turrel, for cars. G.W. ....   | 100 kil. 0 2 00 |
| 1761 | Impure, of other kinds, for the same purpose. G.W. ....   | kilo. 0 0 63    |
| 1762 | Saponified, and industrial olein. G.W. ....   | 0 0 04          |
| 1763 | Rubber or elastic gum manufactured into the following articles:   |                 |
| 1763 | Teething rings, elastic bands for papers, tooth or nail brushes, erasers, whether or not situated in wood or metal, and all balloons for carnival or for toys, with or without the parts of other material, bicycle tyres, hose or tubes for jet ignitors or nursing bottles, insides for footwear, to make pouches, stoppers and all other similar articles of soft rubber not specially tariffed. L.W. .... | 0 1 50          |
| 1764 | Buckets, bed-pans, troughs, funnels, urinals and other similar articles of indurated or vulcanized rubber. L.W. ....  | 0 1 20          |
| 1765 | Oushons of rubber strengthened or not with wood, for bilging tubs. G.W. ....  | 0 1 00          |
| 1766 | Key-hole guards, cigar and cigarette holders, cigar cases and match boxes, counters, calls and whistles, ear-cues and other articles of the kind, of indurated or vulcanized rubber, including napkin rings. L.W. ....  | 0 2 00          |
| 1767 | Rubber tyres for automobiles. G.W. ....   | 0 1 00          |
| 1768 | How not specified in other numbers. G.W. ....   | 0 0 40          |
| 1769 | Paraffine in paste, whether or broken. G.W. ....  | 0 0 02          |
| 1770 | Combs of rubber. L.W. ....  | 0 1 50          |
| 1771 | Brail comb of rubber:   |                 |
| 1771 | For chignon or for fixing the hair, including hair pins. L.W. ....  | 0 5 00          |
| 1772 | Of the foregoing number, ornamented with metal or other material. L.W. ....   | 0 7 50          |
| 1773 | Pitch: G.W. or useful. G.W. ....  | 0 0 64          |
| 1774 | Common for soap works. ....   | 100 kil. 0 0 20 |
| 1775 | Slabs of rubber:  |                 |
| 1775 | Open-worked or figured, for floors. G.W. ....   | 0 0 60          |
| 1776 | Laminated or not with tissue, cut out in pieces, for the same or other purposes. G.W. ....  | 0 0 40          |
| 1777 | Tallow: rendered. G.W. ....   | 100 kil. 0 1 20 |
| 1778 | Rough. G.W. ....  | 0 1 00          |

## Nos. Goods. Duties.

| Nos. | Goods.                      | Duties.                   |
|------|-----------------------------|---------------------------|
| 1779 | Asses: ordinary. ....       | each 0 4 00               |
| 1780 | For breeding. ....          | According to appraisement |
| 1781 | Horses: ordinary. ....      | each 3 0 00               |
| 1782 | For breeding. ....          | According to appraisement |
| 1783 | Gats. ....                  | " "                       |
| 1784 | Sheep. ....                 | " "                       |
| 1785 | Mules. ....                 | " "                       |
| 1786 | Pigs. ....                  | each 1 0 00               |
| 1787 | Neat cattle: ordinary. .... | According to appraisement |
| 1788 | For breeding. ....          | " "                       |
| 1789 | Birds: farm poultry. ....   | " "                       |
| 1790 | Other. ....                 | ad val. 10%               |

## SECTION XIII.—STATIONERY.—PAPER AND CARDBOARD.

| Nos. | Goods.   | Duties.       |
|------|--|---------------|
| 1791 | Almanacs: leaf. ....   | kilo. 0 0 12  |
| 1792 | Of other kinds with frame of cardboard, common metal or composition, with or without hatchet for altering the dates. L.W. ....                   | kilo. 0 0 80  |
| 1793 | Pass, stamp inkling. L.W. ....   | 0 0 64        |
| 1794 | Office stamp of any material. G.W. ....  | 0 0 60        |
| 1795 | Paper fasteners. L.W. ....   | 0 2 00        |
| 1796 | Of tin plate or iron, put together or not, with or without compartments, whether or not painted, varnished or stamped, for office use. L.W. .... | kilo. 0 0 30  |
| 1797 | Of fire wood or composition, for pens or other office requisites. L.W. ....  | kilo. 0 1 20  |
| 1798 | Of common wood, for the same purpose. L.W. ....  | 0 0 64        |
| 1799 | Of cardboard or blotting paper, lined or not with oleoth or stuff. L.W. ....   | kilo. 0 0 50  |
| 1800 | The same lined with leather. L.W. ....   | 0 1 40        |
| 1801 | Portfolios called "bibliothèques" and the like, with or without adapted springs, mounted or not, for filing papers. L.W. ....                    | kilo. 0 0 40  |
| 1802 | Tapes, inked, for typewriting machines. L.W. ....  | 0 0 40        |
| 1803 | Lip glue. L.W. ....  | 0 0 10        |
| 1804 | Cases of metal, not in cases, for writing desks. L.W. ....   | kilo. 0 1 20  |
| 1805 | Composition called "Eureka" and the like, in double or single fasks, for erasing ink. ....   | doz. 0 2 00   |
| 1806 | Counting machines. ....  | each 3 0 00   |
| 1807 | Pencil sharpeners: of copper or bronze. L.W. ....  | 0 0 80        |
| 1808 | Of tin, iron or spelter. G.W. ....   | 0 0 20        |
| 1809 | Paper cutters: of bone. L.W. ....  | 0 4 00        |
| 1810 | Of wood. L.W. ....   | 0 2 00        |
| 1811 | Of tortoise shell, ivory or mother of pearl. L.W. ....   | 1 6 00        |
| 1812 | Drawing pans:  |               |
| 1812 | Of iron, tin plate or zinc. L.W. ....  | 0 1 20        |
| 1813 | Of other metals, nickelled or not. L.W. ....   | 0 2 40        |
| 1814 | Stamps of paper or leather. L.W. ....  | 0 2 40        |
| 1815 | Pencil mags or rests:  |               |
| 1815 | Of copper, bronze or brass. L.W. ....  | 0 1 00        |
| 1816 | Of iron. L.W. ....   | 0 0 60        |
| 1817 | Of common wood, empty, for mathematical or drawing instruments. L.W. ....  | kilo. 0 0 60  |
| 1818 | The same, of fine wood. L.W. ....  | 0 1 20        |
| 1819 | Hectographs for reproducing handwriting. L.W. ....   | 0 1 00        |
| 1820 | Sealing wax, in sticks. L.W. ....  | 0 0 60        |
| 1821 | Fourain pens of rubber or common metal with ink and stylographs. ....  | doz. 0 4 00   |
| 1822 | Pencil cases:  |               |
| 1822 | Of brass, bunched, nickelled or of white metal, for drawing, called canyon holders ("portafolios"). ....   | doz. 0 1 20   |
| 1823 | Of tin plate, tube form, with pencil and pen or prepared to receive same. L.W. ....  | kilo. 0 0 80  |
| 1824 | Of brass, white metal or nickelled, for pencil leads or pen, with or without same. ....  | doz. 0 1 80   |
| 1825 | Of the foregoing number, gilt or plated. ....  | 0 4 80        |
| 1826 | Of gold, with or without pen. ....   | gramme 0 0 16 |
| 1827 | Of silver, without gold pen. ....  | kilo. 0 3 00  |
| 1828 | With large round or flat lend, for artisans. L.W. ....   | kilo. 0 0 80  |
| 1829 | Common, of white wood, for writing or drawing. L.W. ....   | kilo. 0 1 00  |
| 1830 | Of other kinds, of any colour. L.W. ....   | 0 2 00        |
| 1831 | Pointed, with point sheaths and thin pencils for portfolios. L.W. ....   | kilo. 0 3 20  |
| 1832 | Slates cased in wood. L.W. ....  | 0 0 40        |
| 1833 | Of the foregoing number, uncased. L.W. ....  | 0 0 16        |
| 1834 | Leaves, of any colour, uncased, for pencil cases. L.W. ....  | kilo. 0 3 80  |
| 1835 | Notebooks. (Dutiable as Portfolios, according to kind, with a rebate of 50%.)  |               |
| 1836 | Pen wipers and stamp, &c., dippers of falence, porcelain or glass, with or without brush or sponge. L.W. ....                                    | kilo. 0 0 32  |
| 1837 | Penholders: of ivory, tortoise shell or mother of pearl, with or without tube of common metal. L.W. ....   | kilo. 1 6 00  |
| 1838 | Of horn, rubber, composition, cork or bone. L.W. ....  | 0 2 40        |
| 1839 | Pine, with gilt tube. L.W. ....  | 0 0 60        |
| 1840 | The same, with gold tube. L.W. ....  | 4 0 00        |
| 1841 | Of plate or unpollished wood. L.W. ....  | 0 0 60        |
| 1842 | Of polished wood. L.W. ....  | 0 1 00        |
| 1843 | Typewriting machines:  |               |
| 1843 | With keyboard. ....  | each 2 0 00   |
| 1844 | Without keyboard. ....   | 1 0 00        |
| 1845 | Machines: for perforating cheques and for numbering. ....  | 0 4 00        |
| 1846 | For wire-stapling, with or without accessories. L.W. ....  | kilo. 0 0 80  |
| 1847 | Wafers of all kinds. L.W. ....   | kilo. 0 0 60  |
| 1848 | Writing cases of wood, paper pulp or composition. L.W. ....  | kilo. 0 0 80  |

\*Animals destined for Botanical or Zoological gardens are admitted duty free.

| Nos. | Goods.   | Duties.<br>£ s. c. | Nos. | Goods.  | Duties.<br>£ s. c. |
|------|--|--------------------|------|---|--------------------|
| 1849 | Paper weights:   |                    | 1911 | The same, for violoncellos and double basses ..... each     | 0 2 40             |
| 1850 | Of iron, nickelled or not. L. W. ....                        | kilo. 0 0 80       | 1912 | Bags, baskets, cornets and other similar containers for     |                    |
| 1851 | Of copper or bronze. L. W. ....                              | " 0 1 60           |      | sweetmeats, with or without silk fastenings, including      |                    |
| 1852 | Of enamel, porcelain or glass. L. W. ....                    | " 0 1 20           |      | crackers and those containing paper clothing. L. W. ....    | kilo. 0 1 20       |
| 1853 | Of the foregoing number, with parts of common metal.         |                    | 1913 | Of the foregoing number, covered with any tissue other      |                    |
|      | L. W. ....   | kilo. 0 1 60       |      | than silk, with or without ornaments of any other           |                    |
| 1854 | Slates: of cardboard. G. W. ....                             | " 0 15             |      | material not being fine metal. L. W. ....                   | kilo. 0 1 80       |
| 1855 | Of stone, with or without frame, for school children.        |                    | 1914 | Unenumerated boxes, prepared to hold plate or any           |                    |
|      | G. W. ....   | " 0 0 08           |      | other articles, whether or not covered with paper or        |                    |
| 1856 | Of talcine, stone, porcelain or composition, for offices.    |                    |      | tissue other than silk. L. W. ....                          | kilo. 0 1 20       |
| 1857 | G. W. ....   | " 0 0 60           | 1915 | Destecanians. L. W. ....                                    | " 0 1 20           |
| 1858 | Pens: common metal. L. W. ....                               | " 0 2 40           | 1916 | Portfolios, cigar cases and card cases, of cardboard lined  |                    |
| 1859 | Quill, cut or not. L. W. ....                                | " 0 2 00           |      | or not with paper or tissue other than silk. L. W. ....     | kilo. 0 0 40       |
| 1860 | Gold. ....   | gramme 0 0 15      |      | Cardboard:  |                    |
| 1861 | Presses: of iron, with or without beam, for copying letters. |                    | 1917 | Common, non-satin and uncovered. G. W. ....                 | " 0 0 02           |
|      | G. W. ....   | " 0 0 10           | 1918 | Common, covered with paper on one side only, special        |                    |
| 1862 | Of wood or iron, portable, in book form, for the same        |                    |      | for packing candles. G. W. ....                             | kilo. 0 0 04       |
|      | purpose. G. W. ....  | kilo. 0 0 20       | 1919 | Tarred, for roofing. G. W. ....                             | " 0 0 05           |
| 1863 | Stamping. G. W. ....   | " 0 20             | 1920 | Of asbestos, for roofing. G. W. ....                        | " 0 0 16           |
| 1864 | And apparatus called copypographs, mimeographs and the       |                    | 1921 | Covered with glassy paper, including common card-           |                    |
|      | like, unenumerated, for manufacturing. ....                  | each 0 8 00        |      | board for tickets. G. W. ....                               | kilo. 0 0 12       |
|      | Erasers, office:   |                    | 1922 | Of cut paper, printed or not. G. W. ....                    | " 0 0 16           |
| 1865 | With handle of horn, bone or wood. L. W. ....                | kilo. 0 1 60       | 1923 | Oil, for copying presses, and waterproof tissue, for the    |                    |
| 1866 | With handle of tortoise shell, ivory or mother of pearl.     |                    |      | same purposes, also cardboard cut out for playing           |                    |
|      | L. W. ....   | kilo. 1 0 00       |      | cards. L. W. ....   | kilo. 0 0 60       |
| 1867 | Rules: of common wood. L. W. ....                            | " 0 50             | 1924 | Perforated for embroidering. ....                           | " 0 0 40           |
| 1868 | Of cabinet-makers' wood, with or without fillets of          |                    | 1925 | Manufactured into unenumerated articles. L. W. ....         | " 0 0 50           |
|      | metal. L. W. ....  | " 0 1 00           |      | Card, white or coloured: ....                               | " 0 0 24           |
| 1869 | Squares, straight angular or other form, for linear drawing, |                    | 1926 | Transparent. G. W. ....                                     | " 0 0 12           |
|      | including those of rubber. L. W. ....                        | kilo. 0 1 20       | 1927 | Non-transparent and card for wrapping silk goods.           |                    |
| 1868 | Springs for papers, of iron, copper or bronze, loose, and    |                    |      | G. W. ....  | kilo. 0 0 16       |
|      | springs of the same kind, of metals with wood or             |                    | 1928 | Wreaths or funeral ornaments. ....                          | " 0 1 60           |
|      | cardboard foundation attached. L. W. ....                    | kilo. 0 1 00       |      | Books:  |                    |
| 1869 | Blotters: common, with mounting of metal or in form of       |                    | 1929 | With maps, scientific engravings, or lessons of science,    |                    |
|      | roller, whether or not nickelled. L. W. ....                 | " 0 0 80           |      | with printed cover, for the exclusive use of schools,       |                    |
| 1870 | With mounting of wood. L. W. ....                            | " 0 40             |      | and mural tablets for intuitive teaching. G. W. ....        | " 0 0 03           |
|      | Stamps of metal:   |                    | 1930 | Printed and newspapers, bound or not. G. W. ....            | " 0 0 06           |
| 1871 | With handle of wood or metal, for sealing wax or ink,        |                    | 1931 | With models of handwriting or drawing. G. W. ....           | Free.              |
|      | enamel or not. ....  | " 0 3 00           | 1932 | Blank of other kinds, for writing, including books of       |                    |
| 1872 | Rotary, with or without mechanism for altering dates,        |                    |      | tissue paper. G. W. ....                                    | kilo. 0 0 20       |
|      | engraved or not. ....  | " 0 7 20           | 1933 | Collars, cuffs and shirt fronts of paper or of paper with   |                    |
| 1873 | Of the foregoing number, with handle of ivory or             |                    |      | tissue. L. W. ....  | kilo. 0 2 00       |
|      | mother of pearl. (Dutiable with a surtax of 60%.)            |                    | 1934 | Drawings of all kinds and models on paper or cardboard,     |                    |
| 1874 | Stamps of rubber. ....                                       | " 0 2 80           |      | for embroidering or for fret sawing wood. L. W. ....        | kilo. 0 0 80       |
| 1875 | Ink: for lithographers or printers. G. W. ....               | Free.              | 1935 | Prints, chromos, chromolithographs, lithographs and         |                    |
| 1876 | Liquid, writing. G. W. ....                                  | " 0 0 08           |      | oleographs, printed engraved or lithographed on             |                    |
| 1877 | In sheets powder or paste, for writing. L. W. ....           | " 0 1 40           |      | paper, cardboard or tissue. L. W. ....                      | kilo. 0 1 20       |
| 1878 | For marking or for seals. L. W. ....                         | " 0 70             | 1936 | For book-markers, with or without open-work parts,          |                    |
| 1879 | Indian, in paste or liquid and ink prepared for copying      |                    |      | fancy cards for congratulations also for collections or     |                    |
|      | by the hectograph. L. W. ....                                | kilo. 0 1 50       |      | cutting out. L. W. ....                                     | kilo. 0 4 00       |
| 1880 | Reel, writing. L. W. ....                                    | " 0 20             | 1937 | Note.—Prints in envelopes shall be weighed together         |                    |
| 1881 | In paste, common, for marking. ....                          | " 0 14             |      | with the envelopes. Those collected in books with           |                    |
| 1882 | Instant: of all kinds, for the pocket. L. W. ....            | " 0 120            |      | cardboard covers shall be entitled to a rebate of 40%.      |                    |
| 1883 | Of talcine, porcelain or glass. L. W. ....                   | " 0 32             | 1938 | Postage and tax stamps. L. W. ....                          | kilo. 0 4 00       |
| 1884 | Of the above number, in the form of tablets ("tablas")       |                    | 1939 | Statues, effigies and statuettes of painted cardboard or of |                    |
|      | or figures, whether or not combined with other               |                    |      | carton-pierre, with or without pedestal of another          |                    |
|      | materials. L. W. ....  | kilo. 0 0 64       |      | material. G. W. ....  | kilo. 0 0 32       |
| 1885 | Of lead or spelter, for school children. ....                | " 0 12             |      | Cases of cardboard lined or not with paper or tissue other  |                    |
| 1886 | Types: for offices: of copper or bronze. L. W. ....          | " 0 60             |      | than silk:  |                    |
| 1887 | Of rubber. L. W. ....  | " 0 1 80           | 1940 | For spectacles. L. W. ....                                  | kilo. 0 0 55       |
|      | Group 2.—Cardboard, Paper and Manufactures thereof.          |                    | 1941 | For jewellery or cigar holders. G. W. ....                  | " 0 1 20           |
| 1888 | Ornaments of cardboard or paper, whether or not enamelled    |                    | 1942 | For plate or fancy articles. ....                           | " 0 0 50           |
|      | or painted, for coffins. L. W. ....                          | kilo. 0 1 00       | 1943 | Labels: of paper, with inscriptions, whether or not         |                    |
|      | Albums:  |                    |      | enamelled, gilt or silvered. L. W. ....                     | kilo. 0 2 00       |
| 1889 | With covers of paper or cloth. L. W. ....                    | " 0 60             | 1944 | For match or candle boxes. L. W. ....                       | " 0 0 20           |
| 1890 | " of common tea her. L. W. ....                              | " 0 100            | 1945 | Of cardboard or paper for marking prices. L. W. ....        | " 0 0 80           |
| 1891 | " of paste, fine skins or of silk. L. W. ....                | " 0 2 80           | 1946 | Paper lanterns. G. W. ....                                  | " 0 30             |
| 1892 | " of tortoise shell, ivory or mother of pearl.               |                    | 1947 | Artificial flowers and plants, ornamented or not with other |                    |
|      | L. W. ....   | kilo. 0 0 00       |      | materials not being silk. L. W. ....                        | kilo. 0 2 00       |
| 1893 | Note.—Albums with engraved models of postage                 |                    | 1948 | Photo-engravings of paper or cardboard and small books      |                    |
|      | stamps are dutiable, according to kind, with a sur-          |                    |      | ("cuadernitos" called "cinematographs," L. W. ....          | kilo. 0 1 00       |
|      | surtax of 25%. Albums with seals or musical box              |                    |      | Photographs:  |                    |
|      | shall be assessed in the same manner, with a surtax          |                    | 1949 | On paper and transparent photographs for stereoscopes.      |                    |
|      | of 10%.  |                    |      | L. W. ....  | kilo. 0 4 00       |
| 1894 | Frames of cardboard for shakos or kepis. L. W. ....          | kilo. 0 0 20       | 1950 | On cardboard. L. W. ....                                    | " 0 2 40           |
| 1895 | Letters and numbers of cardboard or paper, whether or        |                    | 1951 | Geographical or celestial globes, plans and maps or charts. |                    |
|      | not enamelled, painted, gilt or silvered. L. W. ....         | kilo. 0 3 20       |      | See G. W. .... According to apparatus.                      | Free.              |
| 1896 | Napkin rings, dish mats, trays, bookends, paper incense      |                    | 1952 | Paper strings, with inscriptions, whether or not            |                    |
|      | cases, stand stands with their requisites, and all other     |                    |      | Less stamens, petals, calixes, and other articles for the   |                    |
|      | similar articles of compressed paper or paper pulp,          |                    |      | manufacture of artificial flowers, with or without          |                    |
|      | whether or not varnished, enamelled or painted. L. W.        |                    |      | wire. L. W. ....  | kilo. 0 2 00       |
|      | kilo. ....   | " 0 1 00           |      | Blank books, with or without printing: ....                 | " 0 0 20           |
| 1897 | Printed advertisements and advertising almanacs. (Law        |                    | 1954 | Of all kinds, for writing. G. W. ....                       | " 0 0 32           |
|      | of Nov. 4, 1886.) G. W. ....                                 | " 0 02             | 1955 | Printed books:  |                    |
|      | Note.—This number only includes a menance of                 |                    | 1956 | Missals, with covers of common leather. ....                | each 0 1 60        |
|      | apothecaries and commercial or industrial advertisements     |                    |      | The same, with covers of celluloid, composition, or fine    |                    |
|      | on cardboard or paper, neither illustrated nor               |                    |      | skins. ....   | each 0 3 00        |
| 1898 | Paile of paper-pulp or cardboard. L. W. ....                 | kilo. 0 0 80       | 1958 | Prayer and other kinds, with covers of common leather,      |                    |
| 1899 | Small flava of paper for decorating sweets. L. W. ....       | " 0 1 20           |      | with corners and clasp of common metal. ....                | kilo. 0 0 80       |
| 1900 | Ke, hole guards and furniture knobs of paper-pulp or         |                    | 1957 | Of the foregoing number, with covers of celluloid, com-     |                    |
|      | cardboard. L. W. ....  | kilo. 0 1 00       |      | position, or fine skins. ....                               | each 0 2 00        |
| 1901 | Paper bags: without printing, for paper. G. W. ....          | " 0 0 10           | 1960 | The same, with covers of tortoise shell, ivory or mother    |                    |
| 1902 | Of the foregoing number, with inscriptions or marks          |                    |      | of pearl. ....  | each 0 3 00        |
| 1903 | of commercial or industrial establishments. G. W.            |                    | 1961 | With clasp or ornaments of gold or silver. ....             | " 0 5 00           |
|      | kilo. ....   | " 0 0 20           | 1962 | Other kinds. G. W. ....                                     | Free.              |
| 1904 | Buttons of cardboard or paper pulp, for ornamenting          |                    | 1963 | Frames for pictures or paintings, of cardboard, cardboard   |                    |
|      | clothing or footwear. L. W. ....                             | kilo. 0 0 60       |      | paper, pressed paper, or paper pulp, whether or not         |                    |
| 1905 | Poxes: common, for packing candles. G. W. ....               | " 0 06             |      | varnished, lacquered, enamelled, silvered or gilt.          |                    |
| 1906 | Common, for packing other goods. G. W. ....                  | " 0 10             |      | L. W. ....  | kilo. 0 1 50       |
| 1907 | Covered with glossy paper, whether or not bronzed, gilt      |                    | 1964 | Masks of cardboard or cardboard paper. L. W. ....           | " 0 1 20           |
|      | or silvered. G. W. ....                                      | kilo. 0 0 32       | 1965 | Mouldings and ornaments of cardboard or paper pulp, for     |                    |
| 1908 | Match. G. W. ....  | " 0 24             |      | bull-hugs or for furniture and other purposes, whether      |                    |
| 1909 | Hat. G. W. ....  | " 0 08             |      | or not varnished, enamelled, gilt or silvered. L. W.        |                    |
| 1910 | Guitare, bandore, mandoline or violin with or without        |                    |      | kilo. ....  | " 0 0 50           |
|      | lining of paper or tissue other than silk. ....              | each 0 1 00        | 1966 | Playing cards: of cotton, of all kinds. ....                | gross 0 4 80       |
|      |  |                    | 1967 | Of linen, and those of thick card, English or French        | " 1 2 00           |



## SECTION XIII.—STATIONERY—PAPER AND CARDBOARD—continued.

| No.  | Goods.  | Duties.<br>£ s. c. |
|------|---|--------------------|
| 1968 | Small cards having up to m. 0.60 in length by m. 0.40 in width, with commercial advertisements, for cigarette factories. G.W. . . . .   | 0 0 03             |
| 1969 | Large shades: of paper for cardboard, mounted or not. L.W. . . . .  | 0 1 20             |
| 1970 | Screens, with or without stand, for intercepting the light. L.W. . . . .  | 0 0 60             |
| 1971 | Paper: Oiled, paraffined or waxed, of any thickness, parchment paper for packing, for wrapping post cards or for other purposes. G.W. . . . .                                     | 0 0 20             |
| 1972 | Aluminium, embossed or otherwise prepared, for photographers. L.W. . . . .  | 0 1 50             |
| 1973 | Cotton, wood or straw, common, non-satin, and satin paper called "tar paper" and the like, for packing or floors. G.W. . . . .  | 0 0 06             |
| 1974 | Open-worked, for decorating sweetmeat boxes or for bouquets. L.W. . . . .   | 0 2 00             |
| 1975 | Called "carbon paper" for copying. L.W. . . . .   | 0 1 80             |
| 1976 | Coloured, unvarnished, for kites or for wrapping. G.W. . . . .  | 0 0 12             |
| 1977 | For press-copying, of all kinds, and silk or rice paper, white or coloured, for wrapping, flower making or other purposes. G.W. . . . .   | 0 0 30             |
| 1978 | Note.—This number includes all unmounted transparent or light papers not weighing more than 25 grammes per square metre. Cut or plated, for disk or bottle capsules. L.W. . . . . | 0 0 50             |
| 1979 | Chinese paper: Bound or not, for writing. G.W. . . . .  | 0 0 20             |
| 1980 | Cut or in sheets, with gilt or coloured dots. G.W. . . . .  | 0 0 20             |
| 1981 | In the same form. Red unvarnished. G.W. . . . .   | 0 0 60             |
| 1982 | Gilt or silvered, cut or not, special for flower making. L.W. . . . .   | 0 2 40             |
| 1983 | For bookbinders, granulated, marbled, or imitating tissue, and glazed, varnished paper for labels and other purposes. G.W. . . . .  | 0 0 25             |
| 1984 | Cut, for letters or imitation cards, and paper of larger size with two or more water marks on each sheet. G.W. . . . .  | 0 0 20             |
| 1985 | For book prints or other typographic work, and for foil paper for wrapping chocolate, of any size. G.W. . . . .   | 0 0 10             |
| 1986 | With designs, monograms, corners and filets gilt, silvered, or otherwise decorated, including mourning paper, current stamp paper for intimation and other letters. G.W. . . . .  | 0 0 32             |
| 1987 | Embossed, of any colour, imitation gilt or silvered paper, plain or figured. L.W. . . . .   | 0 1 00             |
| 1988 | Toilet paper. G.W. . . . .  | 0 0 10             |
| 1989 | Covered with tissue, for packing. G.W. . . . .  | 0 0 14             |
| 1990 | Filtering. G.W. . . . .   | 0 0 16             |
| 1991 | Called "aleop," wheat leaf, tobacco or pulp, and other kinds of paper, for cigarettes. G.W. . . . .   | 0 0 32             |
| 1992 | Special for micrographs. L.W. . . . .   | 0 4 00             |
| 1993 | Printed in the form of bills for window blinds, insurance policies and shares or stocks. L.W. . . . .   | 0 4 00             |
| 1994 | In the form of orders, invoices, accounts, receipts, memorandums, &c. G.W. . . . .  | 0 0 75             |
| 1995 | Bristol paper, checked paper for plans, and paper on rollers for drawing, combined or not with tissue. G.W. . . . .   | 0 0 60             |
| 1996 | Confetti and serpentine for carnival. G.W. . . . .  | 0 0 25             |
| 1997 | For printing newspapers, not satin. L.W. . . . .  | Free.              |
| 1998 | Painted, for photographers' galleries. G.W. . . . .   | 0 0 40             |
| 1999 | With ruled margin, for accounts. G.W. . . . .   | 0 0 28             |
| 2000 | Rule, for nurse. G.W. . . . .   | 0 0 18             |
| 2001 | Cut and engraved for wrapping cigarettes. G.W. . . . .  | 0 0 45             |
| 2002 | Cut, for cigarettes, in loose sheets, in booklets or ruled. G.W. . . . .  | 0 0 60             |
| 2003 | Thick, satin or oiled, for wrapping or for use as pamphlet covers. G.W. . . . .   | 0 0 12             |
| 2004 | Blanketing, of all kinds and for any purpose. G.W. . . . .  | 0 0 20             |
| 2005 | Wall, of all kinds. G.W. . . . .  | 0 0 26             |
| 2006 | Transparent, for tracing. L.W. . . . .  | 0 1 00             |
| 2007 | Transparent, called "glaze" for window blinds. G.W. . . . .   | 0 0 12             |
| 2008 | Telegraph tapes. G.W. . . . .   | 0 0 12             |
| 2009 | Note.—Wrapping paper, provided with inscriptions, shall be charged, according to kind, with a surtax of 25%.  |                    |
| 2010 | Filtering paper pulp. G.W. . . . .  | 0 0 80             |
| 2011 | Fines of cardboard or paper, with or without lining of tissue. L.W. . . . .   | 0 0 30             |
| 2012 | Envelopes of paper, combined or not with tissue. G.W. . . . .   | 0 0 24             |
| 2013 | Stamped or decorated, and mourning envelopes. G.W. . . . .  | 0 0 30             |
| 2014 | Book covers: of paper, with or without vignettes or inscriptions. G.W. . . . .  | 0 1 20             |
| 2015 | Of cardboard, covered with paper or tissue, as above. G.W. . . . .  | 0 1 00             |
| 2016 | Cards: of cardboard, for photographs. G.W. . . . .  | 0 0 20             |
| 2017 | Blank, visiting, or for writing. G.W. . . . .   | 0 0 50             |
| 2018 | Stamped, visiting or advertising. G.W. . . . .  | 0 0 50             |
| 2019 | Blank, with open-worked or relief designs. G.W. . . . .   | 0 0 80             |
| 2020 | Postal, of all kinds, and menu cards, with or without designs or pictures. L.W. . . . .   | 0 2 00             |
| 2021 | Playing, Chinese. L.W. . . . .  | 0 1 60             |
| 2022 | Scabbards, of cardboard with metal fittings, for poniards. L.W. . . . .   | 0 1 60             |
| 2023 | Visors, of cardboard or of paper unlined. L.W. . . . .  | 0 1 10             |

## SECTION XIV.—TOOLS, SHIPS' STORES, MACHINES

## AND VEHICLES.

## Group 1.—Instruments and Tools for Arts and Trades.

|      |  |        |
|------|--|--------|
| 2024 | Groovers. G.W. . . . .                               | 0 1 15 |
| 2025 | Pliers, of iron or steel, of all kinds. G.W. . . . . | 0 0 25 |

| No.  | Goods.   | Duties.<br>£ s. c. |
|------|--|--------------------|
| 2026 | Pads for grids. L.W. . . . .   | 0 0 20             |
| 2027 | Fish hooks, of all kinds. L.W. . . . .   | 0 0 60             |
| 2028 | Aides, with or without handle. G.W. . . . .  | 0 0 05             |
| 2029 | Mortar or lime beaters and bricklayer's trowels. G.W. . . . .  | 0 0 09             |
| 2030 | Benches, carpenters'. G.W. . . . .   | 0 0 02             |
| 2031 | Frauses of wood or iron, for wall-stones. G.W. . . . .   | 0 0 02             |
| 2032 | Gimlets with or without handle. G.W. . . . .   | 0 0 17             |
| 2033 | Angers ("atañollos de barrajas"). G.W. . . . .   | 0 0 12             |
| 2034 | Benches hooks for artisans. G.W. . . . .   | 0 0 03             |
| 2035 | Bitbricks: with stock. G.W. . . . .  | 0 0 12             |
| 2036 | Without stock. G.W. . . . .  | 0 0 07             |
| 2037 | Pickers and awls, of iron or steel. G.W. . . . .   | 0 0 02             |
| 2038 | Brads for sh. smokers. G.W. . . . .  | 0 0 03             |
| 2039 | Brushes: white washing. G.W. . . . .   | 0 0 12             |
| 2040 | Of h.istle, pure or mixed for artisans. G.W. . . . .   | 0 0 40             |
| 2041 | Of vegetable materials. G.W. . . . .   | 0 0 20             |
| 2042 | Barfishers: of steel. G.W. . . . .   | 0 0 15             |
| 2043 | Of stone. G.W. . . . .   | 0 0 50             |
| 2044 | Burins and gravers, chisels. L.W. . . . .  | 0 0 34             |
| 2045 | Holden hammers, with minor tools. L.W. . . . .   | 0 0 20             |
| 2046 | Boxes of carpenters' tools. G.W. . . . .   | 0 0 40             |
| 2047 | Tools. G.W. . . . .  | 100 kil. Free.     |
| 2048 | Cans, haud, other than vegetable. . . . .  | 5 %                |
| 2049 | Planes, smoothing large and small, of wood or iron. G.W. . . . .   | 0 0 15             |
| 2050 | Wax, shoemakers'. L.W. . . . .   | 0 0 04             |
| 2051 | Chisels and cold chisels with or without handle. G.W. . . . .  | 0 0 08             |
| 2052 | Gine pots of iron. G.W. . . . .  | 0 0 08             |
| 2053 | Sledge hammers ("cumbos") of iron or steel weighing more than 4 kilo. G.W. . . . .   | 0 0 03             |
| 2054 | Coupses for artisans: of iron. L.W. . . . .  | 0 0 25             |
| 2055 | Of wood or iron and metal. L.W. . . . .  | 0 0 15             |
| 2056 | Winders of iron, with or without handle. L.W. . . . .  | 0 0 20             |
| 2057 | Glass cutters, rollers of steel. L.W. . . . .  | 0 0 23             |
| 2058 | Knives of all kinds for carpenters, joiners, harness makers, coopers, shoemakers, and others, including putty knives. G.W. . . . . | 0 0 27             |
| 2059 | Dies and taps for tip-drills. L.W. . . . .   | 0 1 00             |
| 2060 | Gauges for artisans. G.W. . . . .  | 0 0 12             |
| 2061 | Screw-drivers. L.W. . . . .  | 0 0 28             |
| 2062 | Polish rs ("des-tradadores"), sh. smokers. L.W. . . . .  | 0 0 25             |
| 2063 | Diamonds: mounted on wood or metal, for glaziers. L.W. . . . .   | 0 3 50             |
| 2064 | Black, unmounted, for rock boring. L.W. . . . .  | Free.              |
| 2065 | As above, mounted on metal. . . . .  | 0 0 20             |
| 2066 | Riveting sets ("embutidos") of brass. G.W. . . . .   | 0 0 18             |
| 2067 | Beach vices and band vices for blacksmiths and jewellers. G.W. . . . .   | 0 0 04             |
| 2068 | Carving chisels, with or without handle. G.W. . . . .  | 0 0 25             |
| 2069 | Squares of steel, iron or wood or of wood and iron. G.W. . . . .   | 0 0 10             |
| 2070 | Clothes wringers with cylinder of rubber or other material for handresses. G.W. . . . .  | 0 0 15             |
| 2071 | Bands with wire teeth for earling. G.W. . . . .  | 0 0 10             |
| 2072 | Filters for industrial purposes and special tissues for filters: Of cotton, hemp, or other vegetable fibres. G.W. . . . .          | 0 0 10             |
| 2073 | Of wool. L.W. . . . .  | 0 0 20             |
| 2074 | Firmer chisels and flower gouges, with or without handle. L.W. . . . .   | 0 0 10             |
| 2075 | Portable for use with or without handle. 100 kil. . . . .  | Free.              |
| 2076 | Bellows for artisans. G.W. . . . .   | 0 0 04             |
| 2077 | Marking-gauges ("granitas"). G.W. . . . .  | 0 0 15             |
| 2078 | Planes and mouldings, for carpenters. G.W. . . . .   | 0 0 15             |
| 2079 | Axes, with or without handle. G.W. . . . .   | 0 0 04             |
| 2080 | Tools, unmounted, for carpenters, joiners, harness makers, coopers, shoemakers, and others. L.W. . . . .                           | 0 0 10             |
| 2081 | For blacksmiths. L.W. . . . .  | 0 0 06             |
| 2082 | For bookbinders. L.W. . . . .  | 0 0 16             |
| 2083 | For flower makers or florists. L.W. . . . .  | 0 0 24             |
| 2084 | For jewellers and watch or clock maker. L.W. . . . .   | 0 0 50             |
| 2085 | For other arts or trades. L.W. . . . .   | 0 0 30             |
| 2086 | Tools for boat strengtheners. L.W. . . . .   | 0 0 30             |
| 2087 | Soldering. G.W. . . . .  | 0 0 20             |
| 2088 | Plane and moulding. G.W. . . . .   | 0 0 23             |
| 2089 | For fixing hoops. G.W. . . . .   | 0 0 08             |
| 2090 | Blocks: of wood, for wigmakers, hatters and shoemakers' lasts. G.W. . . . .  | 0 0 05             |
| 2091 | Of wood and iron for stretching huts. G.W. . . . .   | 0 0 06             |
| 2092 | Magnets, of iron or steel, in small articles. L.W. . . . .   | 0 0 20             |
| 2093 | Lumps, small, for painters. L.W. . . . .   | 0 0 30             |
| 2094 | Soldering. G.W. . . . .  | 0 0 20             |
| 2095 | Axles: without handle. L.W. . . . .  | 0 0 50             |
| 2096 | With handle. L.W. . . . .  | 0 0 15             |
| 2097 | Lines ("lineas") for artisans. L.W. . . . .  | 0 0 28             |
| 2098 | Knery paper or cloth. G.W. . . . .   | 0 0 02             |
| 2099 | Files and rasps, of any size. G.W. . . . .   | 0 0 08             |
| 2100 | Wedges of iron or steel, cut or tubc. G.W. . . . .   | 0 0 05             |
| 2101 | Hammers for artisans. G.W. . . . .   | 0 0 08             |
| 2102 | Pottery glaziers. G.W. . . . .   | 0 0 04             |
| 2103 | Mallets of wood for artisans. G.W. . . . .   | 0 0 02             |
| 2104 | Bits, boring, of iron or steel. L.W. . . . .   | 0 0 28             |
| 2105 | With graduated parts. L.W. . . . .   | 0 0 60             |
| 2106 | Measures: of leather or tissue, loose, for tailors or shoemakers. L.W. . . . .   | 0 0 28             |
| 2107 | Of wood, bone or metal, folding, for the pocket. L.W. . . . .  | 0 0 50             |
| 2108 | Of ivory, for the pocket. L.W. . . . .   | 0 3 00             |
| 2109 | Tape, of tissue, in cases not exceeding 2 metres. L.W. . . . .   | 0 0 20             |
| 2110 | Of the foregoing number, exceeding 2 metres. L.W. . . . .  | 0 0 40             |
| 2111 | Metal tape not exceeding 2 metres. L.W. . . . .  | 0 2 50             |
| 2112 | Of the foregoing number, exceeding 2 metres. L.W. . . . .  | 0 0 40             |
| 2113 | Woods, for grafting. L.W. . . . .  | 0 0 12             |
| 2114 | Of hammered iron, tin, tin plate or zinc, for liquids. L.W. . . . .  | 0 0 15             |
| 2115 | Of iron, steel or wood, graduated, for gauging barrels. L.W. . . . .   | 0 0 30             |

| 116 | For hatters called bat-blocking  | each      | 0 1 0  | 2200 | Rope, marine and twine ("piola y piollita"), tarred, for ships  | 100 kilo. | Free.  |
|-----|--|-----------|--------|------|---|-----------|--------|
| 117 | Grindstones, with stand of wood or iron. G.W.  | 100 kilo. | 0 0 02 | 2201 | Logs for ascertaining the speed of ships. G.W.  | "         | "      |
|     | Levels for artisans:   |           |        | 2202 | Blocks and pulleys, of iron. G.W.   | "         | "      |
| 118 | Of bronze. G.W.  | "         | 0 0 14 | 2203 | Of wood. G.W.   | "         | "      |
| 119 | Of iron or steel. G.W.   | 100 kilo. | 0 0 07 | 2204 | Packing of asbestos, in any form. G.W.  | "         | "      |
| 120 | Of wood, with or without handle of metal. G.W.                                       | "         | 0 0 09 | 2205 | Of tow, in any form. G.W.   | "         | "      |
| 121 | Pegs of wood or bone, for shoemakers or harness-makers. L.W.                         | 100 kilo. | 0 0 20 | 2206 | Of cut, in round or cut out pieces, in rings, washers or other special forms. G.W.  | 100 kilo. | "      |
| 122 | Clothes pins, spring. G.W.   | "         | 0 0 05 | 2207 | Sea leads. G.W.   | "         | "      |
| 123 | Pincers for shoemakers. L.W.   | "         | 0 0 06 | 2208 | Brooms, without handles, for cleaning ships' decks. G.W.  | 100 kilo. | "      |
| 124 | And nippers for other trades, unenumerated. L.W.                                     | "         | 0 0 25 | 2209 | Specific for cleaning or preserving boilers. G.W.   | 100 kilo. | 5%     |
| 125 | Plates for shoemakers. L.W.  | "         | 0 0 01 | 2210 | Cautioning irons. G.W.  | 100 kilo. | "      |
| 126 | Sneadings of iron of all kinds. G.W.   | "         | 0 0 01 | 2211 | Tarred felt ("felpe") for caulking vessels and for boilers. G.W.  | 100 kilo. | "      |
| 127 | Plumb bobs for artisans: of iron or steel. L.W.                                      | "         | 0 0 05 | 2212 | Fibres of hemp or Manila. G.W.  | 100 kilo. | Free.  |
| 128 | Of copper or bronze. L.W.  | "         | 0 0 10 | 2213 | Caulking irons. G.W.  | 100 kilo. | "      |
| 129 | Nickelled. L.W.  | "         | 0 0 15 | 2214 | Rigging of Manila hemp, steel, or hemp exceeding 9 millimetres in diameter. G.W.  | 100 kilo. | "      |
| 130 | Presses for carpenters or bookbinders. G.W.  | "         | 0 0 03 | 2215 | Grates of iron for steam boilers. G.W.  | "         | "      |
| 131 | Or small machines for fixing cycles or for other similar work. G.W.                  | 100 kilo. | 0 0 05 | 2217 | Scrapers, ship, G.W.  | "         | "      |
| 132 | Butteries for farmers. G.W.  | "         | 0 0 15 | 2218 | Cars. G.W.  | "         | "      |
| 133 | Polishers of bone or wood for artisans. L.W.   | "         | 0 0 10 | 2219 | Tools and implements and all other articles for exclusive use of ships. G.W.  | "         | "      |
| 134 | Punches for shoemakers with handles. L.W.  | "         | 0 0 15 |      | Group 4.—Machines and Vehicles.   |           |        |
| 135 | Without handles. L.W.  | "         | 0 0 35 | 2220 | Sills for industries: of copper or bronze. G.W.   | 100 kilo. | 10%    |
|     | Scrapers, rollers and "parcas":  |           |        | 2221 | Of iron or other metals. G.W.   | 100 kilo. | Free.  |
| 136 | For shoemakers and harness-makers. L.W.  | "         | 0 0 15 | 2222 | Balances or scales, hanging, with pans of copper or bronze. G.W.  | 100 kilo. | 0 0 60 |
| 137 | For carpenters. G.W.   | "         | 0 0 10 | 2223 | The same, with pan of tin plate or of hammered iron. G.W.   | 100 kilo. | 0 0 40 |
| 138 | For blacksmiths. G.W.  | "         | 0 0 10 | 2224 | Counter, with or without platform. G.W.   | 100 kilo. | 0 0 32 |
| 139 | Hollow punches and punch pliers. L.W.  | "         | 0 0 20 | 2225 | Platform, and old stalyards called Roman with sliding weight ("d-pilon"). G.W.  | 100 kilo. | 0 0 15 |
| 140 | Nail claws. G.W.   | "         | 0 0 10 | 2226 | Spring, with dial, pan and base of iron. G.W.   | 100 kilo. | 0 0 25 |
| 141 | Holdfasts of iron or wood. G.W.  | "         | 0 0 04 | 2227 | Cylinder, of dial, without pan and base of iron. G.W.   | 100 kilo. | 0 0 20 |
| 142 | Hand saws of all shapes and sizes. G.W.  | "         | 0 0 08 | 2228 | Reversal's system, called "pendulum", with case of wood or iron, to weigh up to 10 kilos. G.W.  | 100 kilo. | 0 0 20 |
| 143 | Pit saws, mounted, of all sizes. G.W.  | "         | 0 0 12 | 2229 | The same to weigh more than 10 kilos, for each kilo. G.W.   | 100 kilo. | 0 0 20 |
| 144 | The same, mounted. G.W.  | "         | 0 0 18 |      | Those of the two foregoing articles, with case or top of marble, to weigh:  |           |        |
| 145 | Band and circular saws, called endless saws. G.W.                                    | "         | 0 0 18 | 2230 | Up to 5 kilos. G.W.   | 100 kilo. | 0 0 00 |
| 146 | Fret saws or thin saws for jewellers or goldsmiths. G.W.                             | "         | 0 0 10 | 2231 | From 5 up to 10 kilos. G.W.   | 100 kilo. | 0 0 00 |
| 147 | Blow pipes of all kinds. G.W.  | 100 kilo. | 0 0 30 | 2232 | More than 10 and up to 25 kilos. G.W.   | 100 kilo. | 1 4 00 |
| 148 | Drills: of iron or steel, with or without fly wheels. G.W.                           | "         | 0 0 03 | 2233 | More than 25 and up to 50 kilos. G.W.   | 100 kilo. | 2 6 00 |
| 149 | Spiral, for goldsmiths and clockmakers, with or without fly wheels. G.W.             | 100 kilo. | 0 0 40 | 2234 | Small, hand, for weighing letters. G.W.   | 100 kilo. | 0 3 00 |
| 150 | Tongs, blacksmiths', exceeding m. 0.40. G.W.   | "         | 0 0 12 | 2235 | On foot or other form, for the same or other purposes. G.W.   | 100 kilo. | 0 8 00 |
| 151 | Wire-drawing or tube-cutting. G.W.   | "         | 0 0 20 | 2236 | Or small Chinese steelyards, with beams of wood or other material. G.W.   | 100 kilo. | 0 0 60 |
| 152 | Or nippers, for carpenters. G.W.   | "         | 0 0 45 | 2237 | For precision, for laboratory or other purposes, per cubic decimetre. G.W.  | 100 kilo. | 0 0 40 |
| 153 | Screw plates of iron, steel or wood. G.W.  | "         | 0 0 13 |      | Note.—The balances or scales of the last quoted number shall be measured together with the boxes containing the same, and if presented separately from the boxes, they shall be measured in their own receptacle. |           |        |
| 154 | Small, special, or goldsmiths' work. G.W.  | "         | 0 0 04 | 2238 | Money weight, automatic. G.W.   | 100 kilo. | 3 0 00 |
| 155 | Large, for benches. G.W.   | "         | 0 0 03 | 2239 | Pumps: of iron or steel for wells. G.W.   | 100 kilo. | 0 0 00 |
| 156 | Screws (vices) of iron or steel, large, for blacksmiths or carpenters' benches. G.W. | 100 kilo. | 0 0 04 | 2240 | The same of more than m. 0.04 in diameter, centrifugal pumps, air or elevating pumps, and pumps of any other form or apparatus used for irrigation and for exhausting water in mines. G.W.                        | 100 kilo. | Free.  |
| 157 | Of wood, for carpenters. G.W.  | "         | 0 0 03 | 2241 | Of iron or steel, for barrels. G.W.   | 100 kilo. | 0 0 32 |
| 158 | Saw sets for large saws and band saws. G.W.  | "         | 0 0 25 | 2242 | Of the same metals, for transferring liquids and unenumerated pumps for other purposes. G.W.  | 100 kilo. | 0 0 40 |
| 159 | Vases or mouldings for blacksmiths. G.W.   | "         | 0 0 03 | 2243 | Of tin plate, bannured iron or zinc, for gardens. G.W.  | 100 kilo. | 0 0 1  |

## SECTION XIV.—TOOLS, SHIPS' STORES, MACHINES AND VEHICLES—

| No.  | Goods.   | Duties.                   |
|------|--|---------------------------|
| 2267 | Belts: of cotton or hemp and rope of the same materials: for transmitting power in machines. <i>ad val.</i>  | 10 %                      |
| 2268 | Of leather, for the same purposes, including lacing therefor. <i>ad val.</i>   | 10 %                      |
| 2269 | Of rubber, for the same purposes. . . . . 100 kilo.  | Free.                     |
| 2270 | Bellows, power, of iron, for blacksmiths. G.W. . . . . kilo.   | 0 0 4                     |
| 2271 | Gasmeters. . . . .   | 0 0 10                    |
| 2272 | Hoisting jacks. . . . .  | 10 %                      |
| 2273 | Printing presses and their accessories. . . . .  | According to apparatuses. |
| 2274 | Infectors and ejectors for machines. . . . .   | Free.                     |
| 2275 | Locomotives and portable engines, with or without boilers. <i>ad val.</i>  | 10 %                      |
| 2276 | Manometres of copper. . . . .  | 0 0 50                    |
| 2277 | Machines of all kinds, n.o.m. weighing up to 100 kilograms. G.W. . . . . kilo.   | 0 0 10                    |
| 2278 | Machines of all kinds, n.o.m. weighing more than 100 kilograms, up to 5,000 kilograms. G.W. . . . . kilo.  | 0 0 3                     |
| 2279 | Machines of all kinds, n.o.m. weighing more than 5,000 kilograms. G.W. . . . . kilo.   | 0 0 2                     |
| 2280 | Machines for arts and trades, provided that they be furnished with mechanical apparatus, namely, steam-planning and sawing, and also for cutting and starch for clothes, sharpening, clothes ironing, tile, slab and brick works, bottle and clothes washing, bottle corking, cartridge making, cement making, for breweries and distilleries, cigar making, bark crushing, for confectioners, chocolate manufacturers, bookbinders, gas works, ice factories, soap works, rolling mills, motors for transmitting power by whatever agent driven, machines for paper-folding, for making bolts and nuts, chemicals paper cutting and ruling, riveting, hot-acco-rolling, tile making, for tanneries, dye-works, coopers, screw factories, and all other machines or mechanical apparatus for industrial purposes. <i>ad val.</i> | 10 %                      |
| 2281 | Portable or hand machines unenumerated, for their motor or mechanism, for domestic and other purposes. <i>ad val.</i>  | 30 %                      |
| 2282 | Gas or water meters. G.W. . . . . kilo.  | 0 0 20                    |
| 2283 | Crucibles. . . . .   | 10 %                      |
| 2284 | Spare parts: for bicycles, except tyres. G.W. . . . . kilo.  | 0 1 00                    |
| 2285 | For sewing machines. G.W. . . . . kilo.  | Free.                     |
| 2286 | For type-writing machines. G.W. . . . . kilo.  | 0 2 50                    |
| 2287 | For watch and clock makers. G.W. . . . .   | 0 3 00                    |
| 2288 | For machines of domestic use. G.W. . . . .   | 0 0 30                    |
| 2289 | For motors and for all kinds of mining, agricultural, manual, manufacturing or industrial machines. G.W. . . . . kilo.   | 0 0 02                    |
| 2290 | For vehicles, unenumerated. L.W. . . . .   | 0 0 20                    |

*Note.*—By spare parts of machines is understood any article which by its shape or condition in which it is presented for clearance, even though unfinished, can only be intended to form part of a machine and cannot be used for any other purpose.

Accessories and "utiles" for machines, whether or not imported together with the machines, shall be dutiable according to their corresponding tariff numbers; by accessories is meant all articles which although not imported together with the machines, cannot be used for any other purpose.

|      |   |        |
|------|---|--------|
| 2290 | Wheels of iron for vehicles. G.W. . . . .   | 0 0 08 |
| 2291 | Wheels of iron for invalids. . . . .  | 0 0 00 |
| 2292 | Tubes: of iron or steel, for use in machines. . . . .   | 0 0 06 |
| 2293 | Of copper, bronze or brass, specially prepared for the construction of machines. G.W. . . . . kilo. | 0 0 05 |
| 2294 | Valves of metal: for machines and aqueducts, whether galvanized or not. G.W. . . . . kilo.          | 0 0 40 |
| 2295 | Nickel- or silvered. G.W. . . . .   | 0 0 80 |
| 2296 | Velocipedes: bicycles and tricycles on wheels with rubber. G.W. . . . . kilo.                       | 0 1 50 |
| 2297 | The same, with wooden or iron wheels, for children. G.W. . . . . kilo.                              | 0 0 30 |
| 2298 | Four-wheeled, in the form of motor cars, for children. G.W. . . . . kilo.                           | 0 1 00 |
| 2299 | Railway. . . . .  | 5 %    |

## SECTION XV.—MUSICAL INSTRUMENTS.

|   |  |         |
|---|--|---------|
| Accessories: common, with keys of tin plate or of wood: see "T. 58," No. 2419-2628. |  |         |
| 2300  | Other kind. G.W. . . . .   | 0 0 80  |
| 2301  | Bows: for violins. . . . . doz.  | 0 3 00  |
| 2302  | For basses and violoncelles. . . . .   | 0 5 00  |
| 2303  | Month harmoniums, of all kinds, with or without case. G.W. . . . . kilo.   | 0 0 40  |
| 2304  | Harmoniums. . . . .  | 1 40 00 |
| 2305  | Harmoniums or melodians. G.W. . . . . kilo.  | 0 0 48  |
| 2306  | Harp. . . . .  | 1 60 00 |
| 2307  | Bombardons or wind basses. . . . .   | 1 00 00 |
| 2308  | Base organs of wood or metal, with or without accessories. . . . .   | 0 6 00  |
| 2309  | Musical boxes: with metal cylinders and clockwork movement. . . . . kilo.  | 0 3 00  |
| 2310  | Crank or other system, and these called ariftons, a eopones, &c. with or without twelve performed pieces of music. . . . . | 0 1 00  |
| 2311  | The same, with moving figures. L.W. . . . .  | 0 2 40  |
| 2312  | Octanets. . . . .  | 0 0 80  |
| 2313  | Pipes for snail-organs and pipes. . . . .  | 0 4 80  |
| 2314  | Cylinders for phonographs or other like apparatus, registered. . . . . doz.  | 0 4 80  |
| 2315  | The same, not registered. . . . .  | 0 2 40  |
| 2316  | Zithern. . . . .   | 0 6 00  |
| 2317  | Clarinets and bassoons. . . . .  | 0 5 00  |
| 2318  | The same, with parts of silver. . . . .  | 1 00 00 |
| 2319  | Harpichords, cornets and pistons. . . . .  | 0 4 80  |
| 2320  | Keys: of iron. L.W. . . . . kilo.  | 0 1 00  |
| 2321  | Of wood. L.W. . . . .  | 0 2 00  |
| 2322  | Of bone or composition. L.W. . . . .   | 0 4 00  |

| No.  | Goods.  | Duties. |
|------|---|---------|
| 2323 | Harmony bangles and trumpees. . . . . each  | 0 4 00  |
| 2324 | Clarinets for the military, with or without cord. . . . .   | 0 1 20  |
| 2325 | Contraltos and sopranos. . . . .  | 0 6 00  |
| 2326 | Double basses, strided. . . . .   | 1 40 00 |
| 2327 | Strings of gut or silk, not wound with metal, and also strings for mandolines, tanderas and guitars. L.W. kilo.   | 0 6 00  |
| 2328 | Chinese bells. . . . .  | 0 8 00  |
| 2329 | Tauing forks (pitchpipes). L.W. . . . . kilo.   | 0 1 00  |
| 2330 | Discs for phonographs. L.W. . . . .   | 0 1 00  |
| 2331 | Reeds (L.W. "obocadras") or mouthpieces: for clarinets. . . . . kilo.   | 0 1 00  |
| 2332 | For metal instruments. . . . .  | 0 3 20  |
| 2333 | Metal wound strings. L.W. . . . .   | 0 4 80  |
| 2334 | Flutes. . . . .   | 1 60 00 |
| 2335 | Plains with up to eight keys. . . . .   | 0 3 20  |
| 2336 | With more than eight keys. . . . .  | 0 6 00  |
| 2337 | Of the foregoing number, with parts of ivory or silver. . . . .   | 1 2 00  |
| 2338 | Of silver. . . . .  | 10 %    |
| 2339 | Phonographs and gramophones: with twelve records or less and weighing up to 20 kilos. L.W. . . . . kilo.  | 0 1 50  |
| 2340 | Weighting more than 20 kilos. L.W. . . . .  | 0 2 00  |
| 2341 | Guitars and tanderas: inlaid with metal, bone, horn, tortoise-shell, composition ivory or mother-of-pearl. . . . . each   | 0 4 00  |
| 2342 | Of other kinds. . . . .   | 0 2 40  |
| 2343 | Mandolines. . . . .   | 0 4 80  |
| 2344 | Piano hammers, with or without felt. L.W. . . . . kilo.   | 0 1 00  |
| 2345 | Piano drum sticks. L.W. . . . .   | 0 1 60  |
| 2346 | Iron for mandolines. . . . .  | 0 2 40  |
| 2347 | Music: printed or manuscript. L.W. . . . .  | 0 6 00  |
| 2348 | On perforated paper, parchment, cardboard or metal. L.W. . . . . kilo.  | 0 1 20  |
| 2349 | Oboes. . . . .  | 0 8 00  |
| 2350 | Clarinetas. L.W. . . . .  | 0 2 00  |
| 2351 | Piccolos, "caramillos," and flageolets: with one key doz.   | 0 3 00  |
| 2352 | With more than one key. . . . .   | 0 1 60  |
| 2353 | Organs of all kinds, including portable organs, called moveable pianos, with one cylinder. G.W. . . . . kilo.   | 0 0 48  |
| 2354 | Drum sticks of all kinds. L.W. . . . .  | 0 2 00  |
| 2355 | Tambourines. . . . .  | 0 1 20  |
| 2356 | Keys for bass or other drums. L.W. . . . . kilo.  | 0 3 00  |
| 2357 | Pedals for pianos or organs. L.W. . . . .   | 0 1 00  |
| 2358 | Pianos: horizontal, grand or semi-grand, with or without one or two stops and cover, including orchestral pianos and similar ones, with or without one or two twelve perforated tunes, also pianolas and phonolas. G.W. . . . . kilo. | 0 0 43  |
| 2359 | Upright, of other kinds, mounted or not. G.W. . . . .   | 0 0 34  |
| 2360 | Whistles ("pitos") for bands. . . . .   | 0 0 80  |
| 2361 | Cymbals for bands. . . . .  | 0 2 40  |
| 2362 | Bridges: for stringed instruments and violin mutes. . . . . doz.  | 0 0 80  |
| 2363 | Drums of all kinds. . . . .   | 0 4 00  |
| 2364 | Unenumerated spare parts for musical instruments. L.W. . . . . kilo.  | 0 4 00  |
| 2365 | Saxhorns and tymbals. . . . .   | 2 00 00 |
| 2366 | Keys, wooden: with plate of bone or composition. L.W. . . . . kilo.   | 0 4 00  |
| 2367 | With plate of ivory. L.W. . . . .   | 1 20 00 |
| 2368 | Triangles for bands. . . . .  | 0 0 60  |
| 2369 | Trumbones, baritone and basses. . . . .   | 0 6 00  |
| 2370 | Violins: common, with or without bows, whether or not in their cardboard cases. . . . . each  | 0 1 20  |
| 2371 | With bows, in common wooden cases. . . . .  | 0 4 00  |
| 2372 | With bows, in common wooden cases. . . . .  | 0 4 00  |
| 2373 | Violoncellos. . . . .   | 0 6 00  |
| 2374 | Chinese musical instruments. . . . .  | 0 6 00  |

*Note.*—The cases containing instruments shall not be dutiable separately.

## SECTION XVI.—ARMS, AMMUNITION AND

## EXPLOSIVES.

|                           |  |            |
|---------------------------|--|------------|
| 2375                      | Arms of war, solely with the permission of the Government (Supreme Decree of April 22, 1907). . . . .                                    | Prohibited |
| 2376                      | Ramrods and wad extractors for firearms. G.W. . . . . kilo.  | 0 0 50     |
| 2377                      | Rifle walking sticks solely with the permission of the Government. . . . .   | 0 6 00     |
| 2378                      | Carbines, single-barrelled. . . . .  | 2 00 00    |
| 2379                      | The same, double-barrelled. . . . .  | 0 4 00     |
| 2380                      | Breech-loading of all kinds, subject to the previous permission of the Supreme Government (Supreme Decree dated April 22, 1907). . . . . | 0 4 80     |
| 2381                      | Parlor. . . . .  | 0 1 00     |
| 2382                      | Air or other mechanism, for shooting arrows. . . . .   | 0 1 60     |
| 2383                      | Gun barrels, imported separately. G.W. . . . . kilo.   | 0 2 00     |
| 2384                      | Chinese crackers and fireworks of all kinds. G.W. . . . .  | 0 0 24     |
| 2385                      | Sporting guns, cap, single-barrelled. . . . .  | 0 2 00     |
| 2386                      | The same, double-barrelled. . . . .  | 0 4 00     |
| 2387                      | Breech-loading, single-barrelled. . . . .  | 1 00 00    |
| 2388                      | The same, double-barrelled. . . . .  | 1 40 00    |
| Sabres, foils and swords: |  |            |
| 2389                      | Without scabbard of leather or metal, without baldric or belts, common, imported without cases. . . . . each                             | 0 4 80     |
| 2390                      | Fencing, imported separately. . . . .  | 40 %       |
| 2391                      | Fencing, with hilt. . . . .  | 0 1 60     |
| 2392                      | The same, without hilt. . . . .  | 0 1 20     |
| 2393                      | Nipples for firearms. . . . . doz.   | 0 0 10     |
| 2394                      | Matches: wooden, including the inner receptacle of tin plate or wood in which contained. . . . . kilo.                                   | 0 0 20     |
| 2395                      | Wax, including the inner receptacle of tin plate or wood in which contained. . . . . kilo.   | 0 0 20     |
| 2396                      | Wooden, Bengal lights. G.W. . . . .  | 0 0 20     |
| 2397                      | Primers: for sporting guns and pistols. G.W. . . . .   | 0 1 20     |
| 2398                      | For war guns. G.W. . . . .   | Prohibited |
| 2399                      | Mining. G.W. . . . . 100 kilo.   | Free.      |
| 2400                      | Paper, toy. G.W. . . . . kilo.   | 0 2 00     |



[illegible]

| SECTION XVII.—MISCELLANEOUS—continued.   |   |                    | Goods.   |  |                    |
|--|---|--------------------|--|--|--------------------|
| Nos.   | Goods.  | Duties,<br>£ s. c. | Nos.   | Goods.   | Duties,<br>£ s. c. |
| 2529   | Sieves of horsehair, with mounting or parts of other materials. L.W. . . . .  | kilo. 0 0 65       | 2598   | Draughts, without the board: . . . . .   |                    |
| 2530   | Celluloid and related materials. L.W. . . . .   | " 0 1 40           | 2599   | With draughtsmen of wood. L.W. . . . .   | kilo. 0 1 80       |
| 2531   | In sheets for visiting cards or other purposes. L.W. . . . .  | " 0 4 00           | 2600   | With draughtsmen of bone or composition. L.W. . . . .  | " 0 5 60           |
| 2532   | Brushes: table, hair, clothes and hat, with backs of rubber, bone or composition. L.W. . . . .  | kilo. 0 1 50       | 2601   | Dominoes: with dominoes of wood. L.W. . . . .  | kilo. 1 6 00       |
| 2533   | The same, with backs of tortoise shell, ivory or mother of pearl. L.W. . . . .  | " 1 6 00           | 2602   | With dominoes of bone or of composition of wood and bone. L.W. . . . .   | kilo. 0 1 50       |
| 2534   | Tooth, nail, comb, or dyer's. G.W. . . . .  | " 0 3 00           | 2603   | With dominoes of ivory or combined with ivory. L.W. . . . .  | kilo. 1 6 00       |
| 2535   | The same, with backs of tortoise shell, ivory or mother of pearl. L.W. . . . .  | " 1 6 00           | 2604   | Exercisers and strength developers, unenumerated. L.W. . . . .   | kilo. 0 0 80       |
| 2536   | With wire mounting, for cigar holders and nursing bottles. L.W. . . . .   | " 0 1 00           | 2605   | Lotto of all kinds. L.W. . . . .   | " 0 1 00           |
| 2537   | With wire mounting, for tubes or bottles. L.W. . . . .  | " 0 0 50           | Note.—Chess or draught boards in which are incorporated games of chess, draughts or dominoes shall be dutiable separately. |  |                    |
| 2538   | Wax: animal, pure or mixed. G.W. . . . .  | " 0 3 00           | 2606   | Billiard tables, without slate beds or requisites. G.W. . . . .  | kilo. 0 0 45       |
| 2539   | Vegetable or mineral and ceresine. G.W. . . . .   | " 0 0 20           | Note.—The slate beds and requisites are dutiable separately.   |  |                    |
| 2540   | Wax manufactured into figurines, statuettes, flowers and other ornamental articles in unenumerated forms, with or without core of another material. L.W. . . . .        | kilo. 0 2 00       | 2607   | Bagatelle tables, without requisites. . . . .  | kilo. 1 3 00       |
| Note. The foregoing number does not include statuettes and figurines with only the face of wax, which latter shall be dutiable under the corresponding tariff numbers. |   |                    | Balls:   |  |                    |
| 2541   | Bristles: for shoemakers. L.W. . . . .  | kilo. 0 2 40       | 2608   | Foot-ball, cricket, &c., and leather covers for balls. L.W. . . . .  | kilo. 0 3 00       |
| 2542   | For the manufacture of brushes or other purposes. L.W. . . . .  | kilo. 0 5 20       | 2609   | Rubber. . . . .  | " 0 1 25           |
| 2543   | Cements: for sticking ("sieur") crystal, faience, and other ceramic wares, in flasks, including the weight of the flasks, pure or mixed. G.W. . . . .                   | " 0 1 00           | 2610   | Billiard-cue tips. L.W. . . . .  | " 0 2 00           |
| 2544   | In other receptacles, and cement for fixing stones, metals, &c. G.W. . . . .  | " 0 0 60           | 2611   | Racquets entirely of wood for playing ball. L.W. . . . .   | " 0 0 80           |
| 2545   | Liquid, of rub. or. L.W. . . . .  | " 0 0 40           | 2612   | The same, of wood, with cord or parchment. L.W. . . . .  | " 0 3 60           |
| 2546   | Gum: common carpenter's, in paste or grains. G.W. . . . .   | " 0 0 12           | 2613   | Roulette games of all kinds. L.W. . . . .  | " 0 4 00           |
| 2547   | Fish, or fishglass. L.W. . . . .  | " 2 00             | 2614   | Billiard markers. L.W. . . . .   | " 0 0 40           |
| 2548   | Wine corks, special. L.W. . . . .   | 100 kil. Free.     | 2615   | Drugs for chewing, number or any material for draughts, chess or "chiquette." L.W. . . . .   | kilo. 0 1 00       |
| 2549   | Fluid. G.W. . . . .   | " 0 1 16           | 2616   | The same, gilt or inlaid with ivory, mother of pearl or metal, &c. L.W. . . . .  | " 0 4 00           |
| 2550   | In bottles, special, for sticking leather. G.W. . . . .   | " 0 3 00           | 2617   | Billiard cues. L.W. . . . .  | " 0 0 60           |
| 2551   | Coral, polished, unset. L.W. . . . .  | " 0 3 00           | 2618   | Games of other kinds, unenumerated. . . . .  | val. 40%           |
| Set. (See <i>Jewellery</i> Nos. 912, 913; 1319-1320.)  |   |                    | Toys:  |  |                    |
| 2552   | Wreaths and other ornaments of immortelles. L.W. . . . .  | " 0 1 00           | 2619   | Marbles of stone, faience, composition or glass for children's play. G.W. . . . .  | kilo. 0 0 15       |
| 2553   | Animal hair: raw. L.W. . . . .  | " 0 0 10           | 2620   | Of celluloid, of any form, measured in their exterior receptacle. . . . .  | " c. d. 0 0 08     |
| 2554   | Woven, for sieves. G.W. . . . .   | " 0 2 40           | 2621   | Of rubber, in unenumerated articles. L.W. . . . .  | kilo. 0 1 25       |
| 2555   | Woven, for upholstery, or other purposes, with or without admixture except the hair classed in No. 63. G.W. . . . .   | kilo. 0 3 20       | 2622   | Of wood, in the shape of cubes, with unconnected letters of the alphabet. L.W. . . . .   | " 0 1 00           |
| 2556   | Pictures painted or printed: on glass or porcelain. G.W. . . . .  | kilo. 0 1 60       | 2623   | Balls of all kinds, metal or only with chemical, measured in their exterior receptacle. . . . .  | " c. d. 0 0 08     |
| 2557   | Other kinds. . . . .  | ad val. 30%        | 2624   | The same, dressed, of all kinds, measured in like manner. . . . .  | " c. d. 0 0 13     |
| 2558   | Spoons, small spoons and forks: of horn, bone or composition. L.W. . . . .  | kilo. 0 1 75       | 2625   | Of composition, lead, tin plate, iron, wood or cardboard, in unenumerated average or small articles, including toys of faience, porcelain or glass not exceeding 0.6 in height, measured in like manner. . . . . | " c. d. 0 0 05     |
| 2559   | Of tortoise shell, ivory or mother of pearl. L.W. . . . .   | " 1 6 00           | 2626   | Of the foregoing number, with mechanical springs, measured in like manner. . . . .   | " c. d. 0 0 09     |
| 2560   | Beads: of horn, celluloid, corozo, cocca-nut or bone. L.W. . . . .  | kilo. 0 1 50       | 2627   | Of stone or composition in the form of geometrical figures or toy billings. L.W. . . . .   | kilo. 0 0 50       |
| 2561   | Of tortoise shell, ivory or mother of pearl. L.W. . . . .   | " 1 6 00           | 2628   | Iron or steel trumpets, for children. G.W. . . . .   | " 0 0 30           |
| 2562   | Thimbles: of bone or composition. L.W. . . . .  | " 0 1 80           | 2629   | Wax, bottling. G.W. . . . .  | " 0 0 13           |
| 2563   | Of ivory or mother of pearl. L.W. . . . .   | " 1 6 00           | 2630   | Tooth picks, quill. . . . .  | " 0 2 40           |
| 2564   | Artificial, with gums. . . . .  | 100 kil. 0 0 00    | 2631   | Tooth picks, of bone and ivory. . . . .  | " 0 0 10           |
| 2565   | Without gums. . . . .   | " 30%              | 2632   | Of horn, bone, paste or composition. L.W. . . . .  | " 0 2 10           |
| 2566   | Statuettes for churches. . . . .  | ad val. 30%        | 2633   | Of tortoise shell, ivory or mother of pearl. L.W. . . . .  | " 1 6 00           |
| 2567   | Oil cloth: for floors. G.W. . . . .   | kilo. 0 0 12       | 2634   | Lanterns of tale. L.W. . . . .   | " 0 7 00           |
| 2568   | For packing. G.W. . . . .   | " 0 0 04           | 2635   | Photographic apparatus with requisites unenumerated in other numbers. L.W. . . . .   | " 0 2 00           |
| 2569   | Sponges, common, for bathtubs, carriages or for floors. L.W. . . . .  | kilo. 0 4 00       | 2636   | Frames of celluloid, or other composition for photographs or pictures, whether or not combined with other articles. L.W. . . . .   | kilo. 0 2 40       |
| 2570   | Fine and semi-fine, for toilet. L.W. . . . .  | " 1 00             | 2637   | Ivory: crude. L.W. . . . .   | " 0 4 00           |
| 2571   | Stearine in the mass or in tins. G.W. . . . .   | " 0 0 61           | 2638   | Manufactured into unenumerated articles. L.W. . . . .  | " 1 6 00           |
| 2572   | Stereoscopes, hand, with or without 12 views: . . . . .   | doz. 0 4 80        | 2639   | Night lamps. G.W. . . . .  | " 0 0 23           |
| 2573   | Of cardboard or of common wood. . . . .   | " 0 9 60           | 2640   | Masks of paste or composition. L.W. . . . .  | " 1 40             |
| 2574   | Of fine wood or aluminium. . . . .  | " 0 6 00           | Mercerie, or small wares, unenumerated, for various purposes:  |  |                    |
| 2575   | Stereoscopes of larger size, to place on the table or with foot, with or without tripods, with or without mechanical apparatus, with or without 12 views. . . . .       | " 0 6 00           | 2641   | Of celluloid. L.W. . . . .   | kilo. 0 4 00       |
| 2576   | Cases of celluloid for jewellery or other purposes. L.W. . . . .  | kilo. 0 1 00       | 2642   | Of tortoise shell, ivory, mother of pearl, set or not with common metal. L.W. . . . .  | kilo. 1 6 00       |
| 2577   | Fire extinguishers. L.W. . . . .  | " 0 0 08           | 2643   | Of celluloid, corozo, bone horn or composition, set or not with common metal. L.W. . . . .   | kilo. 0 4 00       |
| 2578   | Counters, letters and numbers: of bone or composition. L.W. . . . .   | kilo. 0 2 40       | 2644   | Of copper, bronze or brass, ungilt. L.W. . . . .   | " 0 1 20           |
| 2579   | Of tortoise shell, ivory or mother of pearl. L.W. . . . .   | " 1 6 00           | 2645   | Of the same metal, gilt. L.W. . . . .  | " 0 3 00           |
| 2580   | G.W. . . . .  | " 0 0 40           | 2646   | Of luncheon iron, tin plate or similar other materials. L.W. . . . .   | " 0 1 50           |
| 2581   | Asbestos packing ("tapes"). G.W. . . . .  | 100 kil. Free.     | 2647   | Of wood, indurated rubber or paper pulp. L.W. . . . .  | " 0 1 00           |
| 2582   | Bone manufactured into unenumerated articles. L.W. . . . .  | kilo. 0 5 00       | 2648   | Of silvered metal. L.W. . . . .  | " 0 3 20           |
| 2583   | Oilcloth: for table covers. G.W. . . . .  | " 0 0 24           | 2649   | Of white metal. L.W. . . . .   | " 0 1 60           |
| 2584   | Imitating skin, for upholsterers. G.W. . . . .  | " 0 0 32           | 2650   | Of ceramic pastes, glass or crystal not imitating precious stones. L.W. . . . .  | kilo. 0 1 40       |
| 2585   | Varnished for footwear or other purposes. G.W. . . . .  | " 0 1 00           | 2651   | tin, spelter or lead, or other silvered or gilt. L.W. . . . .  | " 0 0 00           |
| 2586   | Transparent, for hat lining or other purposes. . . . .  | " 0 1 20           | 2652   | The foregoing number, gilt or silvered. L.W. . . . .   | " 0 1 20           |
| 2587   | Scientific instruments. . . . .   | ad val. 10%        | 2653   | Public monuments of stone, bronze or other material. . . . .   | Free.              |
| 2588   | Common soap, for washing clothes and other kinds of soap, with or without mineral substances, for cleaning paste or for other purposes, including sapollo. G.W. . . . . | kilo. 0 0 10       | 2654   | Other parts of Pearls: crude. L.W. . . . .   | kilo. 0 7 20       |
| 2589   | Toilet soap, scented, in wrapped, put up in boxes of one or more dozen cakes. G.W. . . . .  | " 0 0 28           | 2655   | Manufactured into unenumerated articles. L.W. . . . .  | " 1 6 00           |
| Games:   |   |                    | 2656   | Disassembler of horsehair. L.W. . . . .  | " 0 4 00           |
| 2590   | Chess without board: . . . . .  |                    | 2657   | Paste: razor. L.W. . . . .   | " 0 0 50           |
| 2591   | With chessmen of wood. L.W. . . . .   | " 0 2 00           | 2658   | Hectograph. G.W. . . . .   | Free.              |
| 2592   | With chessmen of bone or composition. L.W. . . . .  | " 0 3 60           | 2659   | and pomatum for cleaning metals. L.W. . . . .  | " 0 0 10           |
| 2593   | With chessmen of ivory. L.W. . . . .  | " 1 6 00           | 2660   | Combs: Of horn, bone or imitation tortoise shell. . . . .  | " 0 1 50           |
| 2594   | Ball: of ivory, for billiards. L.W. . . . .   | " 1 2 00           | 2661   | Of tortoise shell or ivory. L.W. . . . .   | " 1 6 00           |
| 2595   | Of composition or imitation ivory. L.W. . . . .   | " 0 0 00           | 2662   | Braid combs of horn or bone, including pins and hairpins of the same materials. L.W. . . . .   | kilo. 0 5 00       |
| 2596   | Of wood, for ninepins. L.W. . . . .   | " 0 0 08           | 2663   | Of tortoise shell or ivory. L.W. . . . .   | " 1 6 00           |
| 2597   | Die: of bone or composition. L.W. . . . .   | " 0 0 00           | Perfumery:   |  |                    |
| 2598   | Of ivory. L.W. . . . .  | " 2 0 00           | 2664   | Waters: Common Cologne, American Florida, or its imitations, also the waters called Celestial, Duchess, Divine, Lavender, Kananga, Verbena and their imitations. L.W. . . . .                                    | kilo. 0 0 20       |
| 2599   | Of faience, porcelain or glass. L.W. . . . .  | " 0 1 00           |  |  |                    |

| Goods.  | Duties.<br>£ s. c. | Nos.  | Goods.   | Duties.<br>£ s. c. |
|---|--------------------|---|--|--------------------|
| Scented pads, sachets and envelopes, of paper or tissue, without silk. L.W. ....  | 0 2 00             | 2726  | Older, in bottles. ....  | 0 0 20             |
| The same of silk or tissue containing silk. L.W. ....   | 0 5 00             | 2727  | Wines: Marsala, Sa. torne, Barsac, Hock, Vermont and other white wines not specially enumerated, in bottles. ....  | 0 0 54             |
| Other perfumes or toilet preparations such as oils, scented or not, fine Cologne and Florida waters; balmoline; paint; cosmetics for the hair; tooth washes; scented extracts in flasks of jaience, porcelain or glass; scented soap with or without antiseptic substances; powdered soap, scented or not; tooth or face powder, scented or not; pomatum for the hair and generally all unenumerated toilet articles liquid or solid, perfume or not. G.W. .... | 0 0 61             | 2728  | The same, in other receptacles. ....   | 0 0 45             |
| Scented extracts to be sold by weight, in tin plate receptacles or in flasks or bottles. L.W. ....  | 0 4 80             | 2729  | Frontignan, Sherry, Malaga, Madeira, Muscadine, Port, Chateau, Furo Jimenez, and all other white or red generous wines, unenumerated, in bottles. ....   | 0 0 90             |
| Note.—Scented extracts differ from waters distilled from aromatic flowers classed in No. 2896 by the fact that when poured into water, extracts thicken it while it remains colourless if distilled waters are added to it.   |                    | 2730  | The same, in other receptacles. ....   | 0 0 49             |
| Brushes with wooden or quill handle for draw off or painting, up to in. 0.01 in diameter. L.W. ....   | 0 3 50             | 2731  | White or red Burgundy, Claret, red Asti, Carlon, Catalan, Chianti, Priorato, St. Vincent, Valdepenas and other similar not enumerated, in bottles. ....  | 0 0 19             |
| Live plants. ....   | Free.              | 2732  | In other receptacles. ....   | 0 1 30             |
| Dried a-coral plants ornamental. L.W. ....  | 0 0 80             | 2733  | Champagne, in bottles. ....  | 0 0 20             |
| Feathers, ornamental: ....  |                    | 2734  | Called "Moscato" or white Asti, and other sparkling wines, with labels indicating their kind, and with certificates of origin. ....  | 0 0 65             |
| Hens or cocks and the like. L.W. ....   | 0 3 20             |   | Note.—The certificate referred to in the foregoing number, must be issued by the official and municipal authorities of the place of production and legalized by the Peruvian Consul of the district.   |                    |
| Wings or birds, and stuffed birds, natural or artificial. L.W. ....   | 0 6 40             | SECTION XIX.—CHEMISTIBLES AND COLONIAL PRODUCE. |  |                    |
| Ostrich or other fine, separated or in plumes. L.W. ....  | 2 4 00             |   | Note.—All goods comprised in this Section, shall be assessed according to gross weight, except where it is otherwise expressly specified.  |                    |
| Down for pillows or for stuffing cushions. L.W. ....  | 0 3 00             | 2735  | Oil: olive, in tin or glass receptacles. ....  | 0 0 10             |
| Dusters: of feathers of all kinds, for painting or polishing. L.W. ....   | 0 1 50             | 2736  | Edible, from other substances. ....  | 0 0 30             |
| Of feathers, with wooden handle. L.W. ....  | 0 0 90             | 2737  | Olives: in oil or stuffed. ....  | 0 0 30             |
| Of feathers, without handle. L.W. ....  | 0 1 80             | 2738  | In vinegar, in brine, or dry, in wooden or stoneware receptacles. ....   | 0 0 06             |
| Of bristles. L.W. ....  | 0 0 50             | 2739  | The foregoing number, in other receptacles. ....   | 0 0 10             |
| Powders for cleaning metal. L.W. ....   | 0 0 50             | 2740  | Aromatic, liquid, in paste or in grains. ....  | 0 0 20             |
| Handles for walking sticks and sunshades: ....  |                    | 2741  | Bran. ....   | 0 0 01             |
| Of horn, rubber, celluloid, bone, paste, composition, papier mache, common metal, or glass. L.W. ....   | 0 2 00             | 2742  | Asi: ground, and spices such as curry and other. ....  | 0 0 20             |
| Of other kinds. (Durable according to the material of which they are made.) ....  | 0 1 20             | 2743  | Whole. ....  | 0 0 01             |
| Rosaries: with beads of horn, cocoanut, corozo, bone or paste. L.W. ....  | 0 1 20             | 2744  | Sesum. ....  | 0 0 01             |
| With beads of tortoise-shell, ivory or mother of pearl. L.W. ....   | 1 5 00             | 2745  | Garlic. ....   | 0 0 20             |
| Note.—Rosaries mounted with silver wire, shall pay a surtax of 25% on their respective duties. ....   | Free.              | 2746  | Alumet, shell. ....  | 0 0 20             |
| Non-edible seeds, for sowing. G.W. ....   | 0 0 40             | 2747  | Unassembled. ....  | 0 0 10             |
| Seeds: covers of oleoth. L.W. ....  | 0 0 40             | 2748  | Starch, in paste or in powder. ....  | 0 0 05             |
| Rattles: of silver metal, with parts of tortoise shell, ivory, or mother of pearl. L.W. ....  | 0 4 80             | 2749  | Canary seed and hemp seed. ....  | 0 0 04             |
| Of silver, metal, with parts of horn, corozo, bone or composition. L.W. ....  | 0 2 40             | 2750  | Star anise. ....   | 0 0 06             |
| Tobacco (Government monopoly): ....   |                    | 2751  | Common aniseed for sweetmeats. ....  | 0 0 01             |
| Of contiguous zones, in the leaf, raw, "guano," or in bundles. N.W. ....  | 0 0 25             | 2752  | Rice: unhusked, or half husked, soaked. ....   | 0 0 02             |
| Of any other origin, in the leaf, raw, "guano," or in bundles. N.W. ....  | 0 0 50             | 2753  | Harshells. ....  | 0 0 06             |
| Of any origin, including tobacco originating from the contiguous zones in powder, chewing, choppel or in fibres, and generally manufactured in any form except cigars and cigarettes. N.W. ....   | 0 1 00             | 2754  | Oats in the grain. ....  | 0 0 00             |
| Manufactured into common cigars, dark, called Italian or Swiss. N.W. ....   | 0 4 00             | 2755  | Saffron: common. ....  | 0 0 20             |
| Cigars of any other origin. N.W. ....   | 0 7 00             | 2756  | Fine, called Castilian, in oil, dried, or in powder, in paste or in tablets. ....  | 0 8 00             |
| Cigarettes of any origin, put up in boxes not containing more than 24 cigarettes. ....  | 7 5 00             | 2757  | Sugar: refined and similar. ....   | 0 2 44             |
| Tobacco or corozo. G.W. ....  | 0 0 08             | 2758  | Other kinds. ....  | 0 2 22             |
| Cream, vanilla and liquor cases of paste or composition, without accessories, unenumerated. L.W. ....   | 0 1 00             |   | Note.—According to the Brussels Sugar Convention to which Peru acceded by Legislative Decree of August 10th, 1903, these duties apply to sugar produced in the States signatory of the said Convention as well as to other countries which have become parties thereto. The country of origin of these products shall be proved by duly legalized certificates of origin issued by the Customs of the country of production. |                    |
| Mugs of horn or talc. ....  | 0 0 60             | 2759  | Sugar: From countries not having acceded to the Convention: sugar easily. ....   | 0 0 20             |
| Candles: of stearine, paraffin or spermaceti, to be weighed together with boxes containing them. ....   | 0 0 22             | 2760  | White and other kinds. ....  | 0 0 13             |
| The same, colour. L.W. ....   | 0 0 30             | 2761  | Coco: in the bean. ....  | 0 0 26             |
| The same, gilt or otherwise ornamented. L.W. ....   | 0 0 60             | 2762  | Coffee: in the bean. ....  | 0 16 1             |
| In cylindrical boxes, called light tights. L.W. ....  | 0 0 40             | 2763  | Ground. ....   | 0 0 32 5           |
| Of wax or composition, with parts or surface of wax, ornamented or not. L.W. ....   | 0 0 90             | 2764  | Chicoory. ....   | 0 0 36             |
| Tapers, made with wax or paraffin. L.W. ....  | 0 0 35             | 2765  | Cinnamon: whole, broken or in powder. ....   | 0 0 10             |
| Of oil, liquid or in paste, for tanning. G.W. ....  | 1 6 00             | 2766  | Whole, in plates. ....   | 0 0 10             |
| Visors: of tortoise shell. L.W. ....  | 4 4 00             | 2767  | Cinnamon: whole, Chinese. ....   | Free.              |
| Of paste, celluloid or other composition. L.W. ....   | 0 4 00             | 2768  | Meat: salted pork or beef. ....  | Free.              |
| SECTION XVIII.—BEVERAGES.   |                    |   |  |                    |
| spirits: ....   |                    |   |  |                    |
| Containing aniseed, absinth, cognac, kirsch, and other unenumerated spirits up to 30° C. in bottles. ....   | 0 0 90             | 2769  | Peels, lemon, codrate or orange, candied. ....   | 0 0 02             |
| The same, in other receptacles. ....  | 0 0 55             | 2770  | Che-touts, kirsch or not. ....   | Free.              |
| Whisky, in bottles. ....  | 0 0 60             | 2771  | Barley: unhusked. ....   | 0 0 00             |
| The same, in other receptacles. ....  | 0 0 30             | 2772  | Other kinds. ....  | 0 0 00             |
| Gin and Old Tom, in bottles. ....   | 0 0 45             | 2773  | Peas: whole. ....  | 0 0 18             |
| The same, in other receptacles. ....  | 0 0 35             | 2774  | In powder. ....  | 0 0 39             |
| Aerated waters: soda, lemonade, and the like, including mineral waters, natural or artificial, kola water and ginger ale. G.W. ....   | 0 0 16             | 2775  | Cocoonate: from Chile. ....  | 0 0 05             |
| Of the same, over ice. ....   | 0 0 17             | 2776  | From Guayaquil or Panama. ....   | 0 0 20             |
| Other kinds, in bottles. ....   | 0 0 65             | 2777  | Stripel. ....  | 0 0 12             |
| The foregoing number in other receptacles. ....   | 0 0 45             | 2778  | Cumin seed. ....   | 0 0 16             |
| Beer: in bottles. ....  | 0 0 20             | 2779  | Preserves: of fish, shellfish, and vegetables, in oil or in water. ....  | 0 0 20             |
| In other receptacles. ....  | 0 0 09             | 2780  | Of meat, unenumerated, including corned beef and mortadella. ....  | 0 0 20             |
| Prepared cocktails: in bottles. ....  | 0 0 65             | 2781  | Fruit peels, unenumerated. ....  | 0 0 06             |
| In other receptacles. ....  | 0 0 12             | 2782  | Renet for cheese making. ....  | Free.              |
| Chicha: in bottles. ....  | 0 0 13             | 2783  | Chopped "or" cheese" (jerked meat). ....   | 0 0 24             |
| In other receptacles. ....  | 0 0 10             | 2784  | Chocolate in paste or in powder. ....  | 0 0 08             |
| Fruit or plain syrups, non-medicinal. ....  | 0 0 25             | 2785  | Manioc. ....   | Free.              |
| Lime and other fruit juices. L.W. ....  | 0 0 10             | 2786  | Dates. ....  | 0 0 24             |
| Liquors and mixtures such as corn, cannao, and cane, mint, benedictine and similar, in bottles or other receptacles. ....   | 0 0 70             | 2787  | Sweetmeats, pastes, confectionery, caramels and medicinal pastilles, including jellies and marmalades. ....  | 0 0 24             |
|   |                    | 2788  | Pickles, "escabeche", and sauces: in barrels. ....   | 0 0 06             |
|   |                    | 2789  | In other receptacles. ....   | 0 0 08             |
|   |                    | 2790  | Extracts: of meat. ....  | 0 0 60             |
|   |                    | 2791  | Liquid, for sweetmeats. ....   | 0 1 04             |





| Nos. | Goods.  | Duties.<br>£ S. C. | Nos. | Goods.  | Duties.<br>£ S. C. |
|------|---|--------------------|------|---|--------------------|
| 939  | Balsams: Canada, copaiba, and tolu, and those not elsewhere enumerated . . . . . kilo.  | 0 1 00             | 3022 | Of canaway, Chinese cinnamon, juniper, lavender, orizaban, serpolet, thyme, aniseed, bergamot, dill-seed, lilac, orange, and watergreen . . . . . kilo. | 0 3 29             |
| 940  | Florastrati, tranquil, opajedoc, Comenakior, and anyone . . . . . kilo.   | 0 6 59             | 3023 | Of orange blossom (neroli), caribannu, hup, nutmeg, and vetiver . . . . . kilo.   | 3 2 00             |
| 941  | Mecoa . . . . .   | 0 3 29             | 3024 | Cajapat, clove, copaiba, cubeb, lemon, nutmeg, nutmegs, eucalyptus, fennel, rosemary, savine, and sassafras . . . . . kilo.                             | 0 1 60             |
| 942  | Peru . . . . .  | 0 0 60             | 3025 | St. John's wort . . . . .   | 2 4 00             |
| 943  | Bariton, acetate, carbonate, and bichromate . . . . .   | 0 0 60             | 3026 | Tibang-lilang, orris, blue or pink camomile . . . . .   | 4 8 00             |
| 944  | Carbonate and chloride . . . . .  | 0 0 15             | 3027 | Mirbaue . . . . .   | 0 0 20             |
| 945  | Impure nitrate for industrial purposes. G.W. . . . .  | 0 0 12             | 3028 | Sun-lilwood, mint, parsley, pepper, jamaica nutmeg, and San-lilwood . . . . . kilo.   | 0 6 00             |
| 946  | Common sulphate. G.W. . . . .   | 0 0 02             | 3029 | Violet, concentrate 1 . . . . .   | 8 0 00             |
| 947  | Of the two foregoing numbers, purified . . . . .  | 0 0 30             | 3030 | Unenumerated 1 . . . . .  | 0 4 00             |
| 948  | Unenumerated salts . . . . .  | 0 0 20             |      | Compound essences, extracts and ethers:   |                    |
| 949  | Benzoyl acetate . . . . .   | 0 0 12             | 3031 | For preparing liqueurs . . . . .  | 0 8 00             |
| 950  | Juniper, laurel, elder and other like berries . . . . .   | 0 0 10             | 3032 | For preparing syrups, aerated beverages, juices, &c. . . . .  | 0 4 00             |
| 951  | Benzaldehyde or artificial essence of bitter almonds . . . . .  | 0 1 00             | 3033 | For making Cologne water . . . . .  | 0 8 00             |
| 952  | Benzol or crystallizable benzene . . . . .  | 0 0 60             | 3034 | For making Florida water and Bay rum . . . . .  | 1 2 00             |
| 953  | Benzonaphthol . . . . .   | 0 2 00             | 3035 | For making other spirituous perfumes . . . . .  | 0 3 60             |
| 954  | Bismuth: metallic, and its unenumerated preparations . . . . .  | 0 8 00             | 3036 | Spermaceti . . . . .  | 0 0 30             |
| 955  | Lorethians, sulphate, and iodide . . . . .  | 0 3 20             | 3037 | Metallic tin, and its salts . . . . .   | 0 1 00             |
| 956  | Sulphate and carbonate . . . . .  | 0 0 12             | 3038 | Stearic, solid or liquid . . . . .  | 0 8 00             |
| 957  | Armenian bole. G.W. . . . .   | 0 2 00             | 3039 | Strontium, solid or liquid . . . . .  | 0 1 00             |
| 958  | Pure bromine . . . . .  | 0 3 00             | 3040 | Sulphuric acid, and its salts . . . . .   | 0 0 35             |
| 959  | Bromoform . . . . .   | 0 1 00             | 3041 | Sulphur (ethyl oxide) . . . . .   | 0 0 25             |
| 960  | Metallic cadmium, and its salts . . . . .   | 0 1 00             | 3042 | Other, unenumerated . . . . .   | 0 4 00             |
| 961  | Calcium: carbonate, carbide, chloride or hypochlorite for industrial purposes, and calcined sulphate (surgical plaster). G.W. . . . . kilo.   | 0 0 06             | 3043 | Bromine and chloride of ethylene . . . . .  | 0 3 20             |
| 962  | Urea . . . . .  | 0 2 00             | 3044 | Eucalyptol . . . . .  | 0 2 80             |
| 963  | "Cinchulina" . . . . .  | 0 0 08             | 3045 | Eugenol . . . . .   | 0 1 00             |
| 964  | Cantharides—together with receptacle . . . . .  | 0 1 20             |      | Medicinal extracts, dry or soft:  |                    |
| 965  | Cassia fistula. G.W. . . . .  | 0 0 16             | 3046 | Of alkane, codice, Indian hemp, colocynth, damiana, jaborandi, kola, milkwort, simarouba, and viburnum . . . . . kilo.                                  | 0 4 00             |
| 966  | Capsules and pearls: of castor oil, castor oil, tar, casarea sagrada, chloroform, copaiba, creosote, cubeb in powder, sulphuric ether, eucalyptus, guaiacul, in the form, mastic, ricinurab, terpinol, turpentine, iodoforn, and other unenumerated, to be sold by weight . . . . . kilo. | 0 2 40             | 3047 | Of eucalyptol, rye, coca, strophantus, guarana and red cinchona . . . . . kilo.   | 0 8 00             |
| 967  | Of atropine, apol, valerianic ether, cajapat essence, ichthyol, to be sold by weight . . . . . kilo.  | 1 2 00             | 3048 | Of Calabar beans, <i>hydnastis canadensis</i> , marsh pennywort, Kava-Kava, opium, pimento, and serpentaria . . . . . kilo.                             | 1 2 00             |
| 968  | And pulps of quinine and other alkaloid salts, to be sold by weight . . . . . kilo.   | 1 0 00             | 3049 | Of atropine, and ipocanaba . . . . .  | 2 0 00             |
| 969  | Empty, for medicines. G.W. . . . .  | 0 0 10             | 3050 | Unenumerated . . . . .  | 0 2 00             |
| 970  | Charcoal: animal or vegetable, in powder . . . . .  | 0 2 40             |      | Finib extracts:   |                    |
| 971  | Charcoal: purified by means of an acid . . . . .  | 0 0 12             | 3051 | Of acetate, ipocanaba, and opium . . . . .  | 0 6 00             |
| 972  | Sulphate of carbon, together with receptacle . . . . .  | 0 1 50             | 3052 | Of "euphonia", strophantus, guarana, <i>hydnastis canadensis</i> , and milkwort . . . . . kilo.   | 1 0 00             |
| 973  | Carbamide, whole or in powder . . . . .   | 0 2 00             | 3053 | Of lacta arizoni . . . . .  | 0 1 00             |
| 974  | Powdered meat . . . . .   | 0 0 25             | 3054 | Unenumerated . . . . .  | 0 3 29             |
| 975  | Catechu, whole or in powder . . . . .   | 0 0 25             | 3055 | Phenacetin . . . . .  | 0 3 00             |
| 976  | Cevadilla or white hellebore, in powder. G.W. . . . .   | 0 0 30             | 3056 | Kibria . . . . .  | 0 0 40             |
| 977  | Metallic cerium, and its salts . . . . .  | 0 0 40             | 3057 | Flowers: poppy, orange, "galathea", rose, verveine and violet . . . . . kilo.   | 0 0 80             |
| 978  | Zinc: acetate, carbonate, chloride dissolved or in cylinders, metallic zinc in cylinders, grains or powder . . . . . kilo.  | 0 0 16             | 3058 | Other kinds . . . . .   | Free.              |
| 979  | Chloride of trafe, solid or liquid, oxide or white zinc, sulphate, artificial sulphide, and impure sulphide in powder for industrial purposes . . . . . kilo.   | 0 1 00             | 3059 | Vaccine lymph . . . . .   | 0 1 00             |
| 980  | Unenumerated salts . . . . .  | 0 5 00             | 3060 | Flux, white or black . . . . .  | 0 1 00             |
| 981  | Cinchone: pure, crystallized or precipitated . . . . .  | 0 2 00             | 3061 | Form blue . . . . .   | 0 0 70             |
| 982  | Hydrochloride and sulphate . . . . .  | 0 1 40             | 3062 | Form blue . . . . .   | 0 0 70             |
| 983  | Chloral hydrate . . . . .   | 0 1 40             | 3063 | Form blue . . . . .   | 0 0 80             |
| 984  | Chloroform, diiodoform, equiquine, euprophen, pheocol, ichtyoforn, licidin, nosophe, papoyotin, pyraminol, protogal, saloquinine, salonal, veratrine and veronal . . . . . kilo.  | 2 8 00             | 3064 | Form blue . . . . .   | 0 0 80             |
| 985  | Chloroform . . . . .  | 0 0 60             | 3065 | Form blue . . . . .   | 0 0 80             |
| 986  | Cocaine . . . . .   | 0 0 12             | 3066 | Form blue . . . . .   | 0 0 80             |
| 987  | Colchicine: pure, crystallized or precipitated . . . . .  | 0 2 00             | 3067 | Form blue . . . . .   | 0 0 80             |
| 988  | Copper: acetate (variegata), carbonate, chloride, nitrate, common black oxide and ammoniacal sulphate . . . . . kilo.   | 0 0 18             | 3068 | Form blue . . . . .   | 0 0 80             |
| 989  | Arseniate, arsenite, purified carbonate, chromate, pure oxide and oxalate . . . . . kilo.   | 0 0 80             | 3069 | Form blue . . . . .   | 0 0 80             |
| 990  | Sulphate (blue-stone) . . . . .   | Free.              | 3070 | Form blue . . . . .   | 0 0 80             |
| 991  | Copper: pure, crystallized or precipitated . . . . .  | 0 0 20             | 3071 | Form blue . . . . .   | 0 0 80             |
| 992  | Unenumerated salts . . . . .  | 0 0 30             | 3072 | Form blue . . . . .   | 0 0 80             |
| 993  | Colloidal: natural, caseoline . . . . .   | 0 0 36             | 3073 | Form blue . . . . .   | 0 0 80             |
| 994  | Cantharide . . . . .  | 0 1 80             | 3074 | Form blue . . . . .   | 0 0 80             |
| 995  | Flexible, and iodized colloidal . . . . .   | 0 2 80             | 3075 | Form blue . . . . .   | 0 0 80             |
| 996  | Colocynth, whole . . . . .  | 0 0 20             | 3076 | Form blue . . . . .   | 0 0 80             |
| 997  | Cornflower . . . . .  | 0 0 20             | 3077 | Form blue . . . . .   | 0 0 80             |
| 998  | Cornflower . . . . .  | 0 0 20             | 3078 | Form blue . . . . .   | 0 0 80             |
| 999  | Eucalyptol . . . . .  | 0 1 20             | 3079 | Form blue . . . . .   | 0 0 80             |
| 1000 | Haric: of angostura and Calisaya cinchona . . . . .   | 0 1 00             | 3080 | Form blue . . . . .   | 0 0 80             |
| 1001 | Cascarilla, condumango, pomegranate root, and simarouba . . . . . kilo.   | 0 0 60             | 3081 | Form blue . . . . .   | 0 0 80             |
| 1002 | Other, unenumerated . . . . .   | 0 0 60             | 3082 | Form blue . . . . .   | 0 0 80             |
| 1003 | Soluble tartar . . . . .  | 0 0 60             | 3083 | Form blue . . . . .   | 0 0 80             |
| 1004 | Cream of tartar or bitartrate of potassium . . . . .  | 0 0 40             | 3084 | Form blue . . . . .   | 0 0 80             |
| 1005 | Crocin in bulk . . . . .  | 0 0 30             | 3085 | Form blue . . . . .   | 0 0 80             |
| 1006 | Crocin: mineral or vegetable . . . . .  | 0 1 20             | 3086 | Form blue . . . . .   | 0 0 80             |
| 1007 | Benzate . . . . .   | 1 0 00             | 3087 | Form blue . . . . .   | 0 0 80             |
| 1008 | Carbonate or erosotal, phosphate and valerianate . . . . .  | 0 0 20             | 3088 | Form blue . . . . .   | 0 0 80             |
| 1009 | Metallic cerium and its salts . . . . .   | 0 0 25             | 3089 | Form blue . . . . .   | 0 0 80             |
| 1010 | Quina, whole or in powder . . . . .   | 0 0 30             | 3090 | Form blue . . . . .   | 0 0 80             |
| 1011 | Cuba, whole or in powder . . . . .  | 0 0 30             | 3091 | Form blue . . . . .   | 0 0 80             |
| 1012 | Depletories: for tanners. L.W. . . . .  | 0 0 21             | 3092 | Form blue . . . . .   | 0 0 80             |
| 1013 | For other purposes, to be sold by weight. L.W. . . . .  | 0 0 24             | 3093 | Form blue . . . . .   | 0 0 80             |
| 1014 | Disinfectants, prepared, i.e. such as kresyl and the like, unenumerated, in large receptacles of clay, tin plate, earthenware or glass. G.W. . . . .  | Free.              | 3094 | Form blue . . . . .   | 0 0 80             |
| 1015 | Dextrine . . . . .  | 0 0 10             | 3095 | Form blue . . . . .   | 0 0 80             |
| 1016 | Crete dittany, whole or in powder . . . . .   | 0 0 60             | 3096 | Form blue . . . . .   | 0 0 80             |
| 1017 | Electuary . . . . .   | 0 0 80             | 3097 | Form blue . . . . .   | 0 0 80             |
| 1018 | Plasters in paste, unenumerated, to be sold by weight . . . . .   | 0 1 20             | 3098 | Form blue . . . . .   | 0 0 80             |
| 1019 | Sesamum (resin) . . . . .   | 0 8 00             | 3099 | Form blue . . . . .   | 0 0 80             |
|      | Natural medicinal essence:  |                    | 3100 | Form blue . . . . .   | 0 0 80             |
| 3020 | Of real almond, coriander, laurel, mustard, petit grains, and valerian . . . . .  | 0 7 20             | 3101 | Form blue . . . . .   | 0 0 80             |
| 3021 | Of angelica, geranium, kananga, hyssop, Rhodes wool, sweet marjoram, melissa, Ceylon cinnamon, cascarilla, betragona, patchouli and camomile . . . . . kilo.  | 1 8 00             | 3102 | Form blue . . . . .   | 0 0 80             |
|      |   |                    | 3103 | Form blue . . . . .   | 0 0 80             |

## SECTION XX. MEDICINAL SUBSTANCES AND PHARMACEUTICAL PRODUCTS—continued.

| No.  | Goods.  | Units.          | Duties. |
|------|---|-----------------|---------|
|      |   | £ s. c.         | £ s. c. |
| 3104 | Syrups: of poppy, althea, saffron, ipocuanha, manna, caennuoli, mint, milkwort, licorice, and all other unenumerated. L.W. .... | kilo. 0 0 40    |         |
| 3106 | Medicinal juices. G.W. ....   | " 0 1 20        |         |
| 3106 | Kamala, pure or purified. ....  | " 0 1 20        |         |
| 3107 | Keprin. ....  | " 0 4 40        |         |
| 3108 | Keratin. ....   | " 0 0 24        |         |
| 3109 | Koussou, without inflorescences, purified or in powder. ....  | " 0 0 72        |         |
| 3110 | Lactopop-in. ....   | " 0 2 40        |         |
| 3111 | Lactucarium: German resin gum extracted from dried lettuce ( <i>Lactuca serena</i> ). ....                                      | kilo. 0 8 00    |         |
| 3112 | French (chickweed). ....  | " 0 2 80        |         |
| 3113 | Lammuria distilla. ....   | " 0 0 40        |         |
| 3114 | Unrefined lanolin. L.W. ....  | " 0 0 75        |         |
| 3115 | Roussau's or Sydenham ladanum. ....   | " 0 2 80        |         |
| 3116 | Levulose. ....  | " 0 2 00        |         |
| 3117 | Brewer yeast. ....  | " 1 10 00       |         |
| 3118 | Lycopodium. ....  | " 0 1 15        |         |
| 3119 | Curcuma or turmeric. G.W. ....  | " 0 1 10        |         |
| 3120 | Lysol in bulk. ....   | " 0 0 40        |         |
| 3121 | Listerine. ....   | " 0 0 50        |         |
| 3122 | Litharge (oxide of lead). ....  | " 0 1 15        |         |
| 3123 | Lithium: citrate and salicylate, effervescent or not. ....  | " 0 2 80        |         |
| 3124 | Unenumerated salts. ....  | " 0 0 03        |         |
| 3125 | Lupulin. ....   | " 0 1 20        |         |
| 3126 | Hops for the manufacture of beer. G.W. ....   | Free.           |         |
| 3127 | Mace or nutmeg flowers. ....  | " 1 12 00       |         |
|      | Magnesium or magnesia: ....   |                 |         |
| 3128 | Calcined, carbonate and chloride. ....  | " 0 0 20        |         |
| 3129 | Effervescent citrate; nitrate and sulphate. ....  | " 0 0 60        |         |
| 3130 | Metallic, in bands, threads or powder. ....   | " 0 8 00        |         |
| 3131 | Sulphate or Epsom salts. G.W. ....  | " 0 0 04        |         |
| 3132 | Unenumerated salts. ....  | " 0 4 00        |         |
| 3133 | Manna, dark, in sorts or in pieces. ....  | " 0 0 60        |         |
| 3134 | Light or in tears. ....   | " 0 1 20        |         |
| 3135 | Manganese: impure oxide. ....   | " 0 0 65        |         |
| 3136 | Unenumerated salts. ....  | " 0 1 80        |         |
| 3137 | Porcelain manite. ....  | " 0 1 00        |         |
| 3138 | Cocoa butter. ....  | " 0 1 00        |         |
| 3139 | Nutmeg butter. ....   | " 0 1 80        |         |
| 3140 | Bile mercury and the like, in the mass, for pills. ....   | " 4 00 00       |         |
|      | Chinese medicines, weight including all inner receptacles: ....   |                 |         |
| 3141 | Plasters with foundation of skin or cloth. ....   | doz. 0 0 60     |         |
| 3142 | Extracts and pastes. L.W. ....  | kilo. 0 4 50    |         |
| 3143 | Compounds of herbs. L.W. ....   | " 0 1 00        |         |
| 3144 | Pills of all kinds. L.W. ....   | " 0 6 50        |         |
| 3145 | Compound powders. L.W. ....   | " 0 4 50        |         |
| 3146 | Mint and similar preparations, in small pots. ....  | doz. 0 0 60     |         |
| 3147 | Reptiles, skins, bones and animals, dried. G.W. ....  | kilo. 0 4 00    |         |
| 3148 | Ointments and pomades. L.W. ....  | " 3 50 00       |         |
| 3149 | Compounds of other kinds. L.W. ....   | " 0 1 50        |         |
|      | Yucca—Leaves, flowers, roots and stalks, shall pay duty as similar medicinal articles. ....                                     |                 |         |
| 3150 | Mercury: bichloride, precipitated or white, and chloride (calomel). ....  | kilo. 0 1 60    |         |
| 3151 | Oxide or precipitated, yellow or red. ....  | " 0 2 00        |         |
| 3152 | Unenumerated salts. ....  | " 0 3 00        |         |
|      | Metallic (see No. 3275). ....   |                 |         |
| 3153 | Chloride of methylen and its compounds. ....  | " 0 4 80        |         |
| 3154 | Microcin. ....  | " 0 1 00        |         |
| 3155 | Morrihol. ....  | " 0 2 80        |         |
| 3156 | Milan flies. ....   | 100 0 1 20      |         |
| 3157 | Nupthaline: of trade, in scales, balls or powder. G.W. ....   | kilo. 0 0 10    |         |
| 3158 | Pure, for internal use. ....  | " 0 0 40        |         |
| 3159 | Nuphtol: pure. ....   | " 0 0 80        |         |
| 3160 | Impure, for industrial purposes, in receptacles of not less than 50 kilos. G.W. ....  | kilo. 0 0 10    |         |
| 3161 | Nickel, metallic, and its salts. ....   | " 0 2 10        |         |
| 3162 | Nuts: araca, kola and vanilla, whole. ....  | " 0 0 30        |         |
| 3163 | The same, in powder or granulated. ....   | " 0 0 40        |         |
|      | Eyes of ray-fish (see catfish bone No. 3007). ....  |                 |         |
| 3164 | Oil, creosote. ....   | " 1 4 00        |         |
| 3165 | "Onat" trichlorophenol. ....  | " 0 3 20        |         |
| 3166 | Opium: in paste. (Prohibited owing to its being a Government Monopoly). ....  | kilo. 0 8 00    |         |
| 3167 | In powder. ....   | " 0 0 60        |         |
| 3168 | Gold and its salts and compounds. ....  | gramme 0 0 80   |         |
| 3169 | Licence in paste. ....  | kilo. 0 0 80    |         |
| 3170 | Palladium and its compounds. ....   | gramme 0 0 60   |         |
| 3171 | Paper: for keeping off and killing flies. ....  | kilo. 0 0 30    |         |
| 3172 | Medicinal, for chemical purposes. ....  | " 0 7 20        |         |
| 3173 | Paraffine, liquid. ....   | " 0 0 24        |         |
| 3174 | Paraffine. ....   | " 0 2 00        |         |
| 3175 | Paraffine, solid. ....  | " 0 2 40        |         |
| 3176 | Caustic paste, Vienna and the like. ....  | " 0 0 80        |         |
| 3177 | Sugar: pastilles to be sold by weight and unenumerated compounds of any substance. ....   | kilo. 0 1 20    |         |
| 3178 | Pepsin: pure. ....  | " 0 2 80        |         |
| 3179 | Anyalucose. ....  | " 0 0 60        |         |
| 3180 | Pepton. ....  | " 0 2 40        |         |
| 3181 | Burgundy paste. ....  | " 0 1 12        |         |
| 3182 | Pills of enumerated kinds, to be sold by weight. ....   | " 0 0 00        |         |
| 3183 | Pyridine, pure, and its salts. ....   | " 0 3 00        |         |
| 3184 | Pyrobenzoate of iron. G.W. ....   | " 0 0 05        |         |
| 3185 | Metallic silver, in sheets, or in powder and all its compounds. ....  | 1 6 00          |         |
| 3186 | Metallic platinum, in threads or rolled and its compounds. ....   | gramme 0 0 21   |         |
|      | Lead: acetate (see Sugar No. 2955). ....  |                 |         |
| 3187 | Oxide for assays. G.W. ....   | kilo. 0 0 64    |         |
| 3188 | Unenumerated salts. ....  | " 0 0 00        |         |
|      | Powders: ....   |                 |         |
| 3189 | Antimonial, Javanese, to be sold by weight. ....  | " 0 0 64        |         |
| 3190 | Down's. ....  | " 0 2 00        |         |
| 3191 | Insect, from Persia, or of chrysanthemum flowers. G.W. ....   | kilo. 0 0 10    |         |
| 3192 | Special, for treating cattle and destroying their parasites. G.W. ....  | kilo. 0 0 08    |         |
| 3193 | Alcohol, for making ointment. L.W. ....   | " 0 1 00        |         |
| 3194 | And chipped herbs, for making vermouth and similar products. L.W. ....  | " 0 6 40        |         |
| 3195 | Effervescent for gasogens. L.W. ....  | " 0 9 32        |         |
|      | Potassium or potash: ....   |                 |         |
| 3196 | Bicarbonate. L.W. ....  | " 0 0 16        |         |
| 3197 | Bitartrate (cream) and purified caustic potash in powder or dissolved. L.W. ....  | kilo. 0 0 40    |         |
| 3198 | Fromble. ....   | " 0 1 00        |         |
| 3199 | Carbonate, bicarbonate and sulphide, for baths. G.W. ....   | kilo. 0 0 10    |         |
| 3200 | Cyanide, dissolved in plates. ....  | " 0 0 56        |         |
| 3201 | Impure, in receptacles of not less than 50 kilos. ....  | 100 kil. 0 1 10 |         |
| 3202 | Chlorate and chloride. G.W. ....  | " 0 0 20        |         |
| 3203 | Chromate, ferrocyanide and yellow prussiate. ....   | " 0 0 40        |         |
| 3204 | Impure, for soap-making. G.W. ....  | " 0 0 03        |         |
| 3205 | Nitrate (saltpetre). G.W. ....  | " 0 0 12        |         |
| 3206 | Permanganate. G.W. ....   | " 0 0 24        |         |
| 3207 | Iodi. ....  | " 0 0 09        |         |
| 3208 | Unenumerated salts. ....  | " 0 0 20        |         |
| 3209 | Metallic potassium. ....  | " 1 4 00        |         |
| 3210 | Caustic preparations, solid and liquid, for the face. L.W. ....   |                 |         |
| 3211 | Unenumerated preparations and lotions for the hair. L.W. ....   | kilo. 1 0 00    |         |
| 3212 | Unenumerated chemical or pharmaceutical products. L.W. ....   | " 0 2 80        |         |
| 3213 | Propylamine (triethylamine). ....   | " 0 0 40        |         |
| 3214 | Medicinal pills. G.W. ....  | " 0 0 40        |         |
| 3215 | Peruvian bark, whole or in powder. ....   | Free            |         |
| 3216 | Quinine and its salts. ....   | " 0 3 00        |         |
| 3217 | Quinoline and its salts. ....   | " 0 0 00        |         |
| 3218 | Quinoline, in powder. ....  | " 0 8 00        |         |
| 3219 | Resorcin. ....  | " 0 6 00        |         |
| 3220 | Of Japan, "pinpinella," "rapontio," rhutany and valerian. ....  | kilo. 0 0 40    |         |
| 3221 | Of pelitory, milkwort, salsp, serpentaria and sarsaparilla. ....  | kilo. 0 0 80    |         |
| 3222 | Of hydrazine Catalana and of rhubarb, in any case. ....   | " 0 1 20        |         |
| 3223 | Of alcohols not specially mentioned, whole or in powder. G.W. ....  | kilo. 0 0 25    |         |
| 3224 | Resorbin, pure or mercurial. ....   | " 0 1 20        |         |
| 3225 | Resorcin. ....  | " 0 2 20        |         |
| 3226 | Retinol. ....   | " 0 0 80        |         |
| 3227 | Rouge, in powder, for jewellers. L.W. ....  | " 0 0 80        |         |
| 3228 | Safrol. ....  | " 0 0 80        |         |
| 3229 | Salts: Vichy and the like, to be sold by weight. G.W. ....  | kilo. 0 0 40    |         |
| 3230 | Carbide, to be sold by weight. ....   | " 0 0 10        |         |
| 3231 | For baths. ....   | " 0 0 50        |         |
| 3232 | Safrol. ....  | " 0 2 00        |         |
| 3233 | Salubrol. ....  | " 1 2 00        |         |
| 3234 | Sandalwood of all kinds, whole or in powder. ....   | " 1 8 00        |         |
| 3235 | Salamol. ....   | " 2 00 00       |         |
| 3236 | Selexium and its compounds. ....  | " 0 0 60        |         |
| 3237 | Seeds: Strophanthus, cedron, abelmosk, quince and goldfennel. ....  | kilo. 0 0 60    |         |
| 3238 | Linseed and mustard whole. G.W. ....  | " 0 0 10        |         |
| 3239 | In powder. ....   | " 0 0 11        |         |
| 3240 | Unenumerated. ....  | " 0 0 20        |         |
| 3241 | Sodium: Benzoate. ....  | " 0 1 60        |         |
| 3242 | Bicarbonate. G.W. ....  | " 0 0 06        |         |
| 3243 | Bisulphate, phosphate, refined nitrate and sulphate. ....   | kilo. 0 0 08    |         |
| 3244 | Borate (borax). G.W. ....   | " 0 0 10        |         |
| 3245 | Melted borate, bromide, citrate, salicylate and sulphocyanide. ....   | kilo. 0 1 20    |         |
| 3246 | Calcylate and cyanhydride. ....   | " 1 50 00       |         |
| 3247 | Carbonate and soda ash, hyposulphite, solid or liquid silicate, and su plate or Glauber's salts. G.W. ....                      | kilo. 0 0 02    |         |
| 3248 | Caustic soda for soap-making. G.W. ....   | kilo. 0 0 88    |         |
| 3249 | Pure nitrate. ....  | " 0 0 90        |         |
| 3250 | Impure, for industrial purposes, in receptacles of not less than 50 kilos. ....   | kilo. 0 0 20    |         |
| 3251 | Santonin, santonin and iodide. ....   | " 0 6 00        |         |
| 3252 | Impure sulphide for industrial purposes, in receptacles of not less than 50 kilos. ....   | 100 kil. 0 0 10 |         |
| 3253 | Unenumerated salts. ....  | " 0 2 40        |         |
| 3254 | Cour. plaster. ....   | " 0 4 00        |         |
| 3255 | Tamar Indian. ....  | " 0 3 20        |         |
| 3256 | Tamarinds to be sold by weight: With pits. G.W. ....  | " 0 0 03        |         |
| 3257 | In pulp. L.W. ....  | " 0 0 10        |         |
| 3258 | Tannin. ....  | " 0 0 20        |         |
| 3259 | Thapsia (gum resin). ....   | " 1 60 00       |         |
| 3260 | Emphatic cloth or sticking plaster: Prepared with thapsia, mercurial, belladonna and iodotannin. ....                           | kilo. 0 0 40    |         |
| 3261 | Of other kind. ....   | " 0 0 20        |         |
| 3262 | Terbena. ....   | " 0 0 80        |         |
| 3263 | Terpine, pulverized and terpineol. ....   | " 0 1 20        |         |
| 3264 | Sigillat earth. G.W. ....   | " 0 0 10        |         |
| 3265 | Thymol. ....  | " 0 2 00        |         |
| 3266 | Dyes for the hair or beard. L.W. ....   | " 0 0 60        |         |
| 3267 | Medicinal of all kinds. ....  | " 0 2 80        |         |
| 3268 | Lignum: in cubes. ....  | " 0 0 40        |         |
| 3269 | Pure, for laboratories. ....  | " 0 4 00        |         |
| 3270 | Trammatine. ....  | " 0 1 20        |         |
| 3271 | Turpentine from Venice or of pine. L.W. ....  | " 0 0 40        |         |
| 3272 | The "iac. ....  | " 0 0 08        |         |
| 3273 | Triploli. G.W. ....   | " 0 0 40        |         |
| 3274 | Tully, prepared. ....   | " 0 0 40        |         |
| 3275 | Toment. ....  | " 0 6 00        |         |

† The goods enumerated in Nos. 3210 and 3211 are now included and pay duty under No. 2667.



## PERU.

## TARIFF.]

| Tos.  | Goods.  | Duties.<br>£ s. c. | Nos.                                 | Goods.  | Duties.<br>£ s. c. |
|---|---|--------------------|--------------------------------------|---|--------------------|
| 276   | Turpeth (gum resin in cylinders) .....  | 1 0 00             | 3338                                 | Capsules of porcelain or glass .....  | 0 0 40             |
| 277   | Tusol .....   | 2 0 00             | 3339                                 | Catgut in bottles .....   | 0 3 20             |
| 278   | Unenumerated medicinal ointments and pomades, to be sold by weight, L.W. ....   | 0 0 80             | 3340                                 | Electric belts .....  | 0 6 00             |
| 279   | Uranium and its preparations .....  | 0 7 20             | 3341                                 | Necklaces: of amber .....   | 2 4 00             |
| 280   | Urethane .....  | 2 0 00             | 3342                                 | Of bone or glass .....  | 0 1 50             |
| 281   | Uroferine .....   | 1 2 00             | 3343                                 | Quassia cups .....  | 0 4 80             |
| 282   | Vanilla .....   | 2 4 00             | 3344                                 | Ear tubes: of bronze, brass or white metal .....  | 1 0 00             |
| 283   | Vanadium chloride .....   | 0 0 20             | 3345                                 | Nickelled or of white metal .....   | 0 2 80             |
| 284   | Vaselin, solid or liquid, unscented, L.W. ....  | 0 2 80             | 3346                                 | Called imperceptible for adapting to the ear, doz. pairs .....  | 2 4 00             |
| 285   | Vasogen with creoline, cresote, iodine and iodoform, &c. ....   | 0 8 00             | 3347                                 | The same of white metal or nickelled .....  | 0 1 60             |
| 286   | Xerofom .....   | 1 0 00             | 3348                                 | Root cutters and compressors of rubber .....  | 0 0 40             |
| 287   | Xylenol .....   | 0 0 40             | 3349                                 | Medicine droppers, of glass, of all kinds .....   | 0 2 00             |
| 288   | Iodipine, iodine sublimite and its compounds, not specially mentioned .....   | 0 6 40             | 3350                                 | Orris peas for issues .....   | 0 2 80             |
| 289   | Common iodine known by the name of Iquique .....  | 0 2 40             | 3351                                 | Finger coats of soft rubber, L.W. ....  | 0 2 00             |
| <b>Group 2.—Patent Medicines and Specifics.</b>   |   |                    |                                      |   |                    |
| 3290  | Patent medicines and specifics of all kinds .....   | 25%                | 3352                                 | Douches, ear, nose, eye and the like .....  | 1 2 00             |
| <i>Note.</i> —The basis for assessment of this duty shall be the catalogue price. In the case of new un-catalogued articles, it will be necessary to produce the original invoice certified by the Consul of Peru in the country of shipment.   |   |                    |                                      |   |                    |
| <i>Note.</i> —By patent medicines and specifics are understood all patent substances or compounds or which are solely designated by the name of the man (factor or any other name purporting or not to show their properties or composition and generally any preparation claiming to have specific therapeutic properties, in whatever receptacle imported. The above denomination further includes all medicinal articles put up in bottles, flasks, phials, boxes or packets, to be sold in that form and not by weight. |   |                    |                                      |   |                    |
| 3291  | Serums of all kinds, preventive or curative of contagious diseases, prepared for hypodermic injections .....  | Free.              | 3353                                 | Scarifiers .....  | 0 1 20             |
| <b>Group 3.—Pharmacy Articles.</b>  |   |                    |                                      |   |                    |
| 3292  | Needles: for hypodermic syringes and for vaccinating .....  | 0 0 60             | 3354                                 | Spatulas of all kinds .....   | 0 2 40             |
| 3293  | Suture .....  | 0 0 24             | 3355                                 | Specimens and stethoscopes of all kinds .....   | 0 2 00             |
| 3294  | Stills: for assay .....   | 0 0 80             | 3356                                 | Laryngoscopes .....   | 0 2 00             |
| 3295  | For distillation up to 20 litres in capacity, with or without bath, L.W. ....   | 0 0 80             | 3357                                 | Antiseptic sponges for surgeons, per boxes or bottles containing up to twelve sponges .....   | 0 4 80             |
| 3296  | Alcoholometers: Tallies or Gay-Lussac's, with or without thermometer .....  | 0 4 00             | 3358                                 | Sterilizers, milk, with up to eight bottles .....   | 1 2 00             |
| 3297  | Probes: rubber or tin .....   | 0 1 20             | 3359                                 | Bands for frictions, with round handles or of any other form .....  | 0 6 00             |
| 3298  | Silvered or of white metal .....  | 1 0 00             | 3360                                 | Bands called universal for wholly or partly covering the chest or abdomen .....   | 0 1 50             |
| 3299  | Of silver .....   | 0 0 40             | 3361                                 | Filters: Pasteur's, Chamberland's and the like .....  | 0 2 00             |
| 3300  | Cotton: absorbent, plain, L.W. ....   | 0 0 80             | 3362                                 | Felt for poultices, called "esponjofelina" .....  | 0 2 00             |
| 3301  | Prepared with medicinal substances, L.W. ....   | 0 0 80             | 3363                                 | Bellows for insect powder .....   | 0 6 00             |
| 3302  | Air pillows, cushions and beds, of soft rubber, with or without a mixture .....   | 0 2 00             | 3364                                 | Gauze for healing wounds .....  | 0 1 00             |
| 3303  | Metal to be charged, for syphons, in boxes .....  | 0 2 00             | 3365                                 | With or without medicinal preparation, L.W. ....  | 0 3 00             |
| <b>Apparatus.</b>   |   |                    |                                      |   |                    |
| 3304  | Acidimeters, acetimeters, densimeters, bacteriological and the like, entirely of crystal or glass, for pharmaceutical use .....                                   | 0 0 80             | 3366                                 | Gaseous of faience, porcelain or glass for preparing aerated waters .....   | 0 6 00             |
| 3305  | For chloroforming .....   | 0 4 00             | 3367                                 | Rubber prepared for dentists .....  | 0 0 40             |
| 3306  | Massaging, of all kinds .....   | 0 4 00             | 3368                                 | Gloves and mittens for frictions .....  | 0 2 80             |
| 3307  | Induction, electrical .....   | 1 0 00             | 3369                                 | Of soft rubber, L.W. ....   | 0 0 40             |
| 3308  | Lixivating, for the manufacture of extracts .....   | 0 3 00             | 3370                                 | Lint with or without medicinal preparation, L.W. ....   | 0 2 50             |
| 3309  | For filtering waters, complete or incomplete .....  | 0 1 00             | 3371                                 | Oiled cloth, with or without silk, for wounds, L.W. ....  | 0 8 00             |
| 3310  | For cooling the heat, chest, &c .....   | 0 1 50             | 3372                                 | Vapour inhalers or pulverizers .....  | 0 8 00             |
| 3311  | Aerometers, universal and pyrometers .....  | 0 2 00             | 3373                                 | Irrigators, furnished or not with canals or tubes, not exceeding them by m. 2.50 in length: Of zinc, iron, enamelled with faience, of tin plate, glass or metal, nickelled or not ..... | 0 0 70             |
| 3312  | Of other kinds .....  | 0 2 00             | 3374                                 | Instruments, surgical and orthopedic .....  | 10%                |
| 3313  | Unenumerated articles of crystal or glass for pharmaceutical laboratories, G.W. ....  | 0 0 24             | 3375                                 | Syringes: Of aluminium and of indurated or soft rubber, including irrigators solely of that material and those called "peras" (peru), L.W. ....   | 0 2 00             |
| Balances, assay, called "granatarias":  |   |                    |                                      |   |                    |
| 3314  | Head, with pan of bone or metal .....   | 0 0 60             | 3376                                 | Of metal and glass, with or without other material .....  | 0 0 60             |
| 3315  | With column, with or without box .....  | 0 1 00             | 3377                                 | Hypodermic of all kinds, including those for serum, with or without case, spare needles and bottles for "tablillas" .....   | 1 2 00             |
| 3316  | Balances with column of marble, faience, metal or other material, for apothecaries .....  | 1 6 00             | Nursing bottles of crystal or glass: |   |                    |
| Bandages or belts, abdominal:   |   |                    |                                      |   |                    |
| 3317  | Elastic or not, of cotton, linen or rubber .....  | 0 1 20             | 3378                                 | With or without adaptable nipples .....   | 0 0 30             |
| 3318  | Woolen, with or without rubber .....  | 0 0 60             | 3379                                 | With tubes of glass or rubber and parts of rubber, bone, faience or wood .....  | 0 1 60             |
| 3319  | Silk, with or without admixture of other materials .....  | 1 2 00             | 3380                                 | Pestles for mortars, of faience, porcelain or glass, with or without handle of wood .....   | 0 0 24             |
| 3320  | Bandages, nonball, for adults .....   | 0 0 60             | 3381                                 | Machines for making pastilles .....   | 0 8 00             |
| 3321  | Bandages and wrist bands of metal or other materials, for issues .....  | 0 6 00             | 3382                                 | Electro-magnetic machines or galvanic batteries .....   | 0 4 00             |
| 3322  | Bandages, antiball, for children .....  | 0 0 40             | 3383                                 | Percussion hammers .....  | 0 3 00             |
| 3323  | Stomach pumps .....   | 0 0 80             | Elastic stockings:                   |   |                    |
| 3324  | Nipples of wood, horn or bone for inhaling tar or camphor .....   | 0 0 80             | 3384                                 | Of cotton or other vegetable fibres .....   | 0 2 80             |
| Bottles of gutta-percha for acids .....   |   |                    |                                      |   |                    |
| 3325  | Bottles of gutta-percha for acids .....   | 0 4 00             | 3385                                 | Of silk .....   | 10%                |
| 3326  | Homoeopathic medicine chests in small tubes, up to m. 0.07 in length and m. 0.02 in diameter, in sheaths or cases: for every 23 medicines or fraction of 23 ..... | 0 1 00             | 3386                                 | Artificial limbs .....  | 0 2 00             |
| 3327  | Medicine chests of other kinds .....  | 40%                | 3387                                 | Mills for drugists .....  | 0 4 00             |
| 3328  | Trusses: electric .....   | 0 6 00             | 3388                                 | Mortars of agate, L.W. ....   | 0 0 80             |
| 3329  | Of other kinds .....  | 0 4 00             | 3389                                 | Empty medicine waters .....   | 0 2 00             |
| Medicine chests:  |   |                    |                                      |   |                    |
| 3330  | Of cardboard of all kinds, G.W. ....  | 0 0 80             | 3390                                 | Pessaries of all kinds .....  | 0 2 80             |
| 3331  | Of tin plate or iron, whether or not painted or tinned, G.W. ....   | 0 0 40             | 3391                                 | Nipples of rubber for nursing bottles, L.W. ....  | 0 2 00             |
| 3332  | Of turned white wood .....  | 0 0 30             | 3392                                 | The same, with ring, whistle or bells, L.W. ....  | 0 2 00             |
| 3333  | Pots of faience, porcelain or glass furnished or not with chips of metal or celluloid, L.W. ....  | 0 0 18             | 3393                                 | Nipple shields or breast parts of crystal or glass, with or without parts of other material, L.W. ....  | 0 1 20             |
| 3334  | Of chip, G.W. ....  | 0 2 86             | 3394                                 | Fill tiles of all kinds .....   | 0 2 00             |
| 3335  | Cannules: of indurated rubber, in any form .....  | 0 4 00             | 3395                                 | Brushes of all kinds for painting the throat or eyes .....  | 0 4 00             |
| 3336  | Of horn or bone .....   | 0 0 40             | 3396                                 | Boxes of wood, for silvering over pills .....   | 0 3 00             |
| 3337  | Of glass .....  | 0 0 40             | 3397                                 | Caustic holders of all kinds .....  | 0 3 60             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3398                                 | Retort stands with rings .....  | 0 4 00             |
| 3418  | With rubber globe .....   | 0 4 00             | 3399                                 | Chest protectors of wool, L.W. ....   | 0 2 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3400                                 | Presses, dry .....  | 0 2 00             |
| 3418  | With rubber globe .....   | 0 4 00             | 3401                                 | Pulverizers or atomizers of glass, with or without parts of other material .....  | 0 4 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3402                                 | Corn scrapers .....   | 0 0 80             |
| 3418  | With rubber globe .....   | 0 4 00             | 3403                                 | Spare parts for nursing bottles with tube, nipples and disc .....   | 0 3 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3404                                 | Rolls of boxwood for use in cupping the throat or eyes .....  | 0 2 80             |
| 3418  | With rubber globe .....   | 0 4 00             | 3405                                 | Sacks for oxygen with or without tap and tube .....   | 0 0 20             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3406                                 | Leaches, G.W. ....  | 1 6 00             |
| 3418  | With rubber globe .....   | 0 4 00             | 3407                                 | Silk for sutures, G.W. ....   | 0 6 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3408                                 | Probes, cooling .....   | 0 0 40             |
| 3418  | With rubber globe .....   | 0 4 00             | 3409                                 | Brackets for laboratories, of metal or wood .....   | 0 1 80             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3410                                 | Of cotton, or with bag of silk .....  | 0 3 00             |
| 3418  | With rubber globe .....   | 0 4 00             | 3411                                 | Of silk or with bag of silk .....   | 0 3 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3412                                 | Thermometers, clinical .....  | 0 1 50             |
| 3418  | With rubber globe .....   | 0 4 00             | 3413                                 | Trocars of all kinds .....  | 0 3 00             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
| 3417  | With suction pump .....   | 0 2 00             | 3414                                 | Filter baggies .....  | 0 3 00             |
| 3418  | With rubber globe .....   | 0 4 00             | 3415                                 | Bands: of elastic gum, of m. 2 by m. 0.98 .....   | 0 0 40             |
| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
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| Cupping-glasses of crystal or glass:  |   |                    |                                      |   |                    |
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## LAW OF MAY 10TH, 1911, EXPORTATION.

EXPORTING CARS. "ad valorem" DUTY ON

("El Peruano" No. 5 of July 7th, 1911.)

ART. 1.—India rubber ("caucho, jebe fino, deli") and generally all gums exported from the Republic shall pay duty at the rate of 8 % *ad valorem* on their market value at Liverpool, in lieu of the specific duty now leviable thereon.

ART. 2.—The Executive may order the acceptance in payment of the duty, of drafts on London, Paris, or New York, to become due not later than ninety days sight, at the rate of exchange current on the day of export, and is authorized to issue the necessary regulations for the purpose of ascertaining the price of the goods at Liverpool and communicating the same to the Customs so that the duty may be correctly assessed and collected.

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| Shoe-bonus .. ..                     | 321, 3215                               | Steeleyards .. ..           | 2367-2369                  | Tinder .. ..                          | 2051                         | Vetoches .. ..               | 27                          |
| Shoelaces .. ..                      | 3169, 3170                              | Step-ladders .. ..          | 1614, 1615                 | Tin plate .. ..                       | 1807, 1808                   | Vials .. ..                  | 879                         |
| Shoes .. ..                          | 347-350, 3364-3385                      | Stew pans .. ..             | 1290-1292                  | Tips, billiard cone .. ..             | 2417                         | Vinegar .. ..                | 203                         |
| Shoemakers' wares ..                 | 3169-3385                               | Stirrup leathers .. ..      | 3270, 3318                 | Tissues .. ..                         | 345, 477-482, 665-672,       | Vices .. ..                  | 2608-2611                   |
| Shot .. ..                           | 2033                                    | Stirrups .. ..              | 1670-1672                  | Tobacco .. ..                         | 735-737, 746, 747, 752-754,  | Visors .. ..                 | 1019, 1020                  |
| Shot bags .. ..                      | 2034, 2035                              | Stockfish .. ..             | 40                         |                                       | 764-767, 787, 788, 807, 808, | Wadding .. ..                | 224                         |
| Shotguns .. ..                       | 1621-1623                               | Stockings .. ..             | 778-786                    |                                       | 858, 935-940, 1012-1015,     | Wads .. ..                   | 2428                        |
| Shovels .. ..                        | 2069-2073                               | Stones .. ..                | 4139, 4140                 |                                       | 2438, 3153-3156              | Wafers .. ..                 | 2047                        |
| Shuttlecocks .. ..                   | 1625                                    | Stools .. ..                | 2150-2164, 3403            | Tobacco .. ..                         | 184-193                      | Waistcoats .. ..             | 494-498                     |
| Sickles .. ..                        | 1806                                    | Stoppers .. ..              | 2741-2744, 3018-3028       | Toilet sets .. ..                     | 1831-1855, 2590, 2621        | Walking sticks .. ..         | 303-306                     |
| Sideboards .. ..                     | 2733-2737                               | Stoves .. ..                | 1494                       | Tongues .. ..                         | 1798, 1833                   | Walrus .. ..                 | 161                         |
| Sieves .. ..                         | 1418, 1419                              | Strainers .. ..             | 1949                       | Tools .. ..                           | 3253, 3286                   | Wardrobes .. ..              | 2661-2665                   |
| Silk, and manufactures of            | 724, 936-940                            | Straps .. ..                | 1324                       | Toothpick-holders .. ..               | 1890                         | Washbasins .. ..             | 1062, 1063, 1849            |
| Silver, and manufactures of          |   | Straw .. ..                 | 2061-2067                  | Toothpicks .. ..                      | 165                          | Washboards .. ..             | 2410                        |
|                                      | 281, 806, 807                           | Stringings .. ..            | 2077-2079                  | Top-boots .. ..                       | 3188                         | Washes .. ..                 | 2817-2822                   |
| Sinks .. ..                          | 1819-1821                               | Strips .. ..                | 2739                       | Town-toys .. ..                       | 2027, 2028                   | Watch-glasses .. ..          | 2540, 2541                  |
| Skins .. ..                          | 3230-3236                               | Strops .. ..                | 2416                       | Tortoise-shell .. ..                  | 1388                         | Water-closets .. ..          | 3402-3404                   |
| Skullcaps .. ..                      | 483, 484                                | Stumps .. ..                | 1633, 1634                 | Tow .. ..                             | 3132                         | Water, copper or bronze, and |                             |
| Slates .. ..                         | 2206-2210                               | Sugar .. ..                 | 35-37                      | Towels .. ..                          | 915-993                      | oil for harness .. ..        | 3187                        |
| Slides .. ..                         | 3162, 3163, 3132-3135                   | Suits .. ..                 | 994-997                    | Toys .. ..                            | 289, 290, 2349, 2356         | Waterproof tissues .. ..     | 978                         |
| Slippers 3138, 3362-3363, 3381, 3383 | 3132                                    | Sulphates .. ..             | 3840-3889                  | Traps, rat and mouse ..               | 2519-2521                    | Waxes .. ..                  | 1839-1840, 3222, 3595, 3596 |
| Sunif .. ..                          | 401-403                                 | Sulphur .. ..               | 1128, 1129                 | Travelling bags .. ..                 | 3172-3175                    | Weights .. ..                | 2136                        |
| Sunif-boxes .. ..                    | 1601-1603                               | Suskins .. ..               | 96, 97                     | Trays .. ..                           | 1145-1153, 2574, 2594        | Wells, lamp .. ..            | 2691                        |
| Sunif-stuffs .. ..                   | 1601-1603                               | Sweetmeats .. ..            | 96, 97                     | Trains .. ..                          | 289, 290, 2349, 2356         | Whalebones .. ..             | 291, 292                    |
| Soap .. ..                           | 127, 3764, 3765, 4071, 4349-4352, 4354  | Syringes .. ..              | 3969, 3970                 | Trays .. ..                           | 1145-1153, 2574, 2594        | Wheat .. ..                  | 197                         |
| Soap powder .. ..                    | 3336, 4353                              | Syringes .. ..              | 148, 4072-4075             | Trimings .. ..                        | 1262, 1263                   | Wheels .. ..                 | 2373                        |
| Socks .. ..                          | 407, 413                                | Tablecloths .. ..           | 775, 776                   | Tripods .. ..                         | 1388                         | Whetstones .. ..             | 1457-1459, 2155, 2156       |
| Soda .. ..                           | 2409, 2410                              | Tables .. ..                | 1999, 2775-2780, 2822-2844 | Trompets .. ..                        | 2326                         | Whips .. ..                  | 3330-3331                   |
| Sofas .. ..                          | 3003-3017                               | Tacks .. ..                 | 2424-2426, 3207            | Trunks .. ..                          | 1188-1191                    | Whipstocks .. ..             | 3299                        |
| Solder .. ..                         | 1659                                    | Tails .. ..                 | 1261                       | Trusses .. ..                         | 3957-3964                    | Whiskey .. ..                | 207-207A                    |
| Soles .. ..                          | 3333-3335                               | Tallow .. ..                | 2430                       | Trunks .. ..                          | 1188-1191                    | Whistles .. ..               | 2204                        |
| Songbirds, glaziers' or painters' .. | 1638                                    | Talms .. ..                 | 949                        | Trunks .. ..                          | 1188-1191                    | White metal .. ..            | 2000                        |
| Specimens .. ..                      | 1638                                    | Tapes .. ..                 | 3228-3234                  | Trunks .. ..                          | 1188-1191                    | Wicks .. ..                  | 154, 1886, 1987             |
| Spectacles .. ..                     | 276-278                                 | Tapioca .. ..               | 194                        | Tuffs .. ..                           | 3323                         | Wire .. ..                   | 204, 208                    |
| Spices .. ..                         | 99                                      | Tar .. ..                   | 1083, 3989                 | Tumblers .. ..                        | 2436, 2437, 2589             | Wire .. ..                   | 245, 1058, 1063             |
| Spikes .. ..                         | 2133                                    | Tar .. ..                   | 970, 971                   | Turpentine .. ..                      | 1054, 3910                   | Wire-drawing plates ..       | 1799                        |
| Spirits .. ..                        | 9, 11                                   | Taximeters .. ..            | 1297                       | Tures as 1836, 2277, 2414, 2415, 2636 |                              | Wire netting .. ..           | 1613                        |
| Spits .. ..                          | 1110-1112                               | Taximeters .. ..            | 1297                       | Twigs .. ..                           | 2503                         | Wire gauze .. ..             | 2440, 2441                  |
| Spoonfuls .. ..                      | 1630-1632, 1875, 1894, 2275, 2283, 2382 | Ten canisters .. ..         | Note (2) to 1396           | Twine .. ..                           | 1800-1805, 2184-2186         | Wood .. ..                   | 2703                        |
| Spoons .. ..                         | 1649-1650                               | Ten canisters .. ..         | 1297                       | Type .. ..                            | 240                          | Wraps .. ..                  | 738                         |
| Spoons 1559-1560, 2322-2327, 4062    |   | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Type cases .. ..                      | 1295                         | Wraps .. ..                  | 738                         |
| Spring .. ..                         | 1592, 2351-2361                         | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Umbrells .. ..                        | 822-834                      | Wreaths .. ..                | 547-561                     |
| Spurs .. ..                          | 1652-1655                               | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Under-shirts .. ..                    | 440-450                      | Wrenches .. ..               | 1922                        |
| Spurglasses .. ..                    | 236, 270                                | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vals-es .. ..                         | 3318-3331                    | Writing .. ..                | 1678                        |
| Squaws, carpenters' .. ..            | 1327-1329                               | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vases .. ..                           | 1666-1668, 3180, 3532, 3553  | Writing pads .. ..           | 1390                        |
| Stands .. ..                         | 2248, 2593, 3033-3036                   | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vaseline .. ..                        | 500-506                      | Yarn .. ..                   | 1701                        |
| Staples .. ..                        | 1760                                    | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vases .. ..                           | 1765-1767                    | Yeast .. ..                  | 137                         |
| Starch .. ..                         | 19                                      | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vegetables, preserved ..              | 87                           | Yarn manté .. ..             | 208, 209                    |
| Stay bones .. ..                     | 293                                     | Ten canisters .. ..         | 1902, 2283, 2455-2459      | Vermouth .. ..                        | 201, 202                     | Yerberus " .. ..             | 2551-2553, 2641             |
| Steamers .. ..                       | 1950                                    | Ten canisters .. ..         | 1902, 2283, 2455-2459      |                                       |                              |                              | 2560-2625                   |
| Stearine .. ..                       | 1660                                    | Ten canisters .. ..         | 1902, 2283, 2455-2459      |                                       |                              |                              |                             |
| Steel, and manufactures of ..        | 1051                                    | Ten canisters .. ..         | 1902, 2283, 2455-2459      |                                       |                              |                              |                             |

# MOXLEY, WEIGHTS AND MEASURES.—The monetary unit is the peso (100 centavos).

For weights and measures the metrical system has been adopted.

NOTE.—According to a Law dated October 4, 1890, all goods imported from abroad for consumption shall pay an additional duty of 5% on their evaluation. Goods which in the present Tariff are followed by an asterisk are excepted from this surtax.

Certain goods are also liable to internal consumption duties, these being paid by importers of foreign goods. See end of Tariff.

Textile goods composed of an admixture of different fibres not provided for in the Tariff shall not be dutiable according to the declared value (as an article not provided for) unless the subordinate fibre is present in a proportion exceeding 30 %.

Unenumerated goods shall pay 31 % on their valuation.

For the law relating to customs privileges in favour of primary materials for use in industries see end of Tariff.

The "Dario Oficial" of Uruguay for the 31st October, 1919, contains a resolution, dated the 29th October, in virtue of which artificial silk yarn and sewing thread imported in Uruguay are to be subject to Customs duty at the rate of 20 per cent. *ad valorem* (20 per cent. on the declared value).

NOTE.—The duty 20 per cent. is exclusive of the various surtaxes, which are understood to amount to an additional 9 per cent. *ad valorem*.

## IMPORT TARIFF.

### 1ST SECTION.

#### COMESTIBLES &c.(1)

| Nos. | Goods.   | Valuation. | Duty.     |
|------|--|------------|-----------|
|      |  | p. c.      | per spec. |
|      |  | cent.      | fecio.    |
| 1    | Olive oil of all kinds .. ..   | 0 30       | — 0 10    |
| 2    | Olive: in brine, in barrels and large receptacles ("garrafonas") .. .. | 0 10       | 31 —      |
| 3    | In pots, bottles or tins .. ..   | 0 16       | 61 —      |
| 4    | Dried, in cases or casks .. ..   | 0 20       | 61 —      |
| 5    | In pots, tins or bottles .. ..   | 0 20       | 61 —      |
| 6    | In oil (including receptacles) .. ..                                   | 0 50       | 0 25      |
| 7    | Garbanos .. ..   | 0 02       | 31 —      |
| 8    | Winger ale, gaseous, in half bottles .. ..                             | 1 20       | 31 —      |

(1) The evaluations in this section refer to articles imported in ordinary boxes or bottles.

For the purpose of assessing liquids in bottles, the bottles shall be deemed common when containing from 51 centilitres to 1 litre; half bottles when of a capacity from 25 to 50 centilitres; quarter bottles when containing up to 25 centilitres.

Should such goods be imported in fancy boxes, bottles, or any other fancy package, the latter will be appraised without reference to the contents.

Articles whose evaluation is on the gross weight include all the packages. Articles whose evaluation includes receptacle mean only the interior packages.

Articles whose evaluation includes receptacle, and which have only one, will be appraised gross weight.

In the case of articles which no mention is made of gross weight, or including packages, net weight will be understood.

| Nos. | Goods.  | Valuation. | Duty.     |
|------|---|------------|-----------|
|      |   | p. c.      | per spec. |
|      |   | cent.      | fecio.    |
| 8    | Brandy: of a strength up to 20°(2) .. ..                          | 0 08       | — 0 136   |
| 9    | Absinthe, of a strength up to 20° .. ..                           | 0 25       | — 0 31    |
| 10   | In bottles (see Notes under 20°) .. ..                            |            |           |
| 11   | "Aji" (kind of pineapple) .. ..                                   |            |           |
| 12   | Not ground .. ..  | 0 29       | — 0 09    |
| 13   | Ground (including receptacles) .. ..                              | 0 43       | — 0 14    |
| 14   | Garlic .. ..  | 0 50       | 31 —      |
| 15   | Capers (including receptacles) .. ..                              | 0 29       | — 0 10    |
| 16   | Carob beans .. ..   | 0 09       | 31 —      |
| 17   | Almonds .. ..   |            |           |
| 18   | Shelled (including receptacles) .. ..                             | 0 36       | — 0 11    |
| 19   | In the shell .. ..  | 0 20       | — 0 06    |
| 20   | Alpist .. ..  | 0 10       | — 0 06    |
| 21   | Star .. ..  | 0 11       | — 0 07    |
| 22   | Anchovies .. ..   |            |           |
| 23   | In oil (including receptacles) .. ..                              | 0 50       | — 0 30    |
| 24   | In brine, in bottles, tins, or pots (including receptacles) .. .. | 0 29       | — 0 10    |
| 25   | In brine, in barrels or cases .. ..                               | 0 29       | — 0 07    |
| 26   | Anisette .. ..  |            |           |
| 27   | Of Majorca, of a strength up to 20° litre .. ..                   | 0 20       | — 0 31    |
| 28   | Other, of a strength up to 20° .. ..                              | 0 11       | — 0 31    |
| 29   | 24½ bottles (see Nos. 13 to 141) .. ..                            |            |           |
| 30   | Aniseed .. ..   | 1 05       | 31 —      |
| 31   | Indigo, fine, of whatever origin .. ..                            | 0 20       | 31 —      |
| 32   | Vetches, dried, of whatever origin .. ..                          | 0 10       | — 0 05    |
| 33   | Hops, wooden, for cases .. ..                                     | 1 00       | 31 —      |
| 34   | Herrings, dried, in boxes .. ..                                   | 0 30       | 31 —      |
| 35   | Arrowroot .. ..   | 0 11       | — 0 07    |
| 36   | Etic .. ..  | 0 09       | — 0 04    |
| 37   | Unhulled, of all kinds .. ..                                      | 0 01       | — 0 01    |
| 38   | Hazel nuts .. ..  | 0 13       | — 0 04    |
| 39   | Saffron (including receptacles) .. ..                             | 16 00      | free.     |
| 40   | Sugar: refined, of all kinds .. ..                                | 0 10       | — 0 06    |
| 41   | Not refined, of all kinds .. ..                                   | 0 08       | — 0 05    |
| 42   | Potato or glucose .. ..   | 0 08       | 31 —      |
| 43   | Blue: Prussian, ordinary, for fire .. ..                          | 0 04       | — 0 01    |
| 44   | The same, in balls .. ..  | 0 12       | 31 —      |
| 45   | Codfish, dry, and stockfish of all kinds .. ..                    | 0 15       | — 0 05    |
| 46   | Cards, playing, of all kinds .. ..                                | 8 00       | — 10 00   |
| 47   | Casks, not mounted .. ..  | 0 20       | free.     |
| 48   | Essence in bottles (see Notes under No. 200) .. ..                |            |           |
| 49   | Bitters, of a strength up to 20° .. ..                            | 0 47       | 31 —      |
| 50   | 43½ bottles (see Notes under No. 200) .. ..                       |            |           |

(2) Brandy of a strength exceeding 20° shall be charged in proportion with an increase of 4 centesimos per litre and per degree.

| TARIFF.] |  |                  |                 |        |   |                  |                 |
|----------|--|------------------|-----------------|--------|---|------------------|-----------------|
| Goods.   |  |                  |                 | Goods. |   |                  |                 |
| Nos.     |  | Valuation, p. c. | Duty, per cent. | Nos.   |   | Valuation, p. c. | Duty, per cent. |
|          |  |                  | peso c.         |        |   |                  | peso c.         |
| 44       | Biscuits (including receptacles) .....   | 0 35             | —               | 123    | Eice, dried .....   | 0 04             | 31              |
| 45       | Cocoa: ground (including receptacles) ..   | 0 50             | —               | 124    | Figs, dried .....   | 0 14             | 31              |
| 46       | In the bean .....  | 0 40             | —               | 125    | Mushrooms, dried (including receptacles) ..                                 | 0 70             | 31              |
| 47       | In the bean .....  | 0 24             | —               | 126    | Eggs .....  | 1 20             | 31              |
| 48       | Coffee: in the bean .....  | 0 60             | —               | 127    | Soap, common, of all kinds .....  | 0 40             | —               |
| 49       | Ground (including receptacles) .....   | 0 125            | —               | 128    | Hams (including receptacles) .....  | 0 048            | —               |
| 50       | Chicory in bulk or in packets (including receptacles) .....                          | 29 00            | 25              | 129    | Petroleum (rebate of 3/2) .....   | 0 02             | —               |
| 51       | Boxes for vermifuge and 1 box of a capacity of 12 bottles, not mounted .....         | 35 00            | 31              | 130    | Unrefined, in casks (rebate of 3/2) ..                                      | 0 40             | —               |
| 52       | The same, mounted .....  | 0 30             | 25              | 131    | Kirsch, of a strength up to 20° .....                                       | 0 60             | 51              |
| 53       | not mounted, for various uses* ..  | 0 38             | 31              | 132    | Milk, condensed (including receptacles) ..                                  | 0 10             | 51              |
| 54       | mounted .....  | 0 15             | —               | 133    | Tongues: pickled .....  | 1 20             | 51              |
| 55       | Prawns ("ciguarrones"), dried .....  | 1 00             | 31              | 134    | Dried, smoked .....   | 0 30             | 31              |
| 56       | Cinnamon: in sticks .....  | 0 70             | 31              | 135    | Codfish tongues .....   | 0 12             | —               |
| 57       | And Ceylon cinnamon, ground (including receptacles) .....                            | 0 27             | 31              | 136    | Lentils .....   | 0 44             | 31              |
| 58       | Ceylon, in sticks .....  | 0 24             | 96              | 137    | Yeast (including receptacles) .....   | 0 50             | —               |
| 59       | Caramel, coloring, liquid .....  | 0 25             | 51              | 138    | Liquors and syrups of all kinds: ..   | 0 50             | —               |
| 60       | Pork, bacon and beef, cooked .....   | 0 10             | 51              | 139    | In casks .....  | 0 58             | —               |
| 61       | Beef, in brine .....   | 0 11             | 31              | 139a   | In bottles, from 51 centilitres to 1 litre ..                               | 0 58             | —               |
| 62       | Barley: common (malt), for beer, 100 kil. gross ..                                   | 9 00             | 31              | 139a   | Solid or syrupy glucose of fucula or grape .....                            | —                | 0 05            |
| 63       | In the grain .....   | 6 12             | 31              | 140    | Liquors: .....  | 0 29             | —               |
| 64       | Pearled, in casks or demi-johns .....  | 6 50             | 31              | 141    | In bottles from 26 to 50 centilitres ..                                     | 0 15             | —               |
| 65       | Onions .....   | 0 05             | 31              | 142    | In bottles up to 25 centilitres .....                                       | ad val.          | —               |
| 66       | Rye .....  | 0 13             | —               | 143    | Maize .....   | 0 05             | 31              |
| 67       | Beer .....   | 0 113            | —               | 144    | Manioc: in bulk .....   | 0 12             | 31              |
| 68       | In bottles from 250 to 500 millilitres bottle ..                                     | 0 227            | —               | 145    | In packets (including receptacles) ..                                       | 0 07             | 31              |
| 69       | In bottles from 501 millilitres to 1 litre ..  | 0 15             | —               | 146    | Tharvatus .....   | 0 63             | —               |
| 70       | Chocolate: .....   | 0 65             | —               | 147    | Butter (including receptacles) .....  | 0 15             | —               |
| 71       | In paste (including receptacles) .....   | 0 70             | 41              | 148    | "Masacotas" .....   | 0 06             | 31              |
| 72       | Ground .....   | 0 10             | 31              | 149    | Molasses, sugar cane .....  | 0 02             | 31              |
| 73       | Chuno of all kinds (including receptacles) ..  | 0 20             | 31              | 150    | Millet .....  | 0 26             | 31              |
| 74       | Cider: in bottles of from 251 to 501 millilitres ..                                  | 0 104            | —               | 151    | Walnuts .....   | 0 03             | —               |
| 75       | In bottles not over 1 litre .....  | 0 21             | —               | 152    | Fruits, oven-dried, of all kinds (including receptacles) .....              | 0 15             | —               |
| 76       | In casks .....   | 0 15             | —               | 153    | Oysters and lobsters (including receptacles) ..                             | 0 30             | —               |
| 77       | Cigars: in small packets (including receptacles) .....                               | 2 50             | —               | 154    | Wicks of all kinds .....  | 0 40             | 10              |
| 78       | Of black tobacco (including tin box) ..  | 1 00             | —               | 155    | Tapiocals (including receptacles) .....                                     | 0 20             | 31              |
| 79       | Cigars: of Havana tobacco, wherever manufactured (including receptacles) ..          | 4 50             | —               | 156    | Potatoes of all kinds* .....  | 0 50             | 12              |
| 80       | Of any other kind, leather in packets ..   | 0 90             | —               | 157    | Raisins .....   | 0 14             | —               |
| 81       | Prunes: dry, in wooden boxes .....   | 0 15             | 31              | 158    | Carrants, sultana raisins and the like ..                                   | 0 20             | —               |
| 82       | In pots, tins or pasteboard boxes (including receptacles) .....                      | 0 28             | 31              | 159    | Fish: pickled, in boxes or casks .....                                      | 0 20             | —               |
| 83       | Cloves .....   | 0 47             | 31              | 160    | In jars, cans or pots (including receptacles) .....                         | 0 20             | —               |
| 84       | Pine crackers, Chinese, in boxes containing up to 40 packets .....                   | 1 10             | —               | 161    | Dried, in jars, cans or pots (including receptacles) .....                  | 0 15             | —               |
| 85       | Rockets .....  | 10 00            | 51              | 162    | In casks or cases .....   | 0 15             | —               |
| 86       | Cornin seed .....  | 0 22             | 31              | 163    | Pepper: cayenne, ground (including receptacles) ..                          | 0 25             | —               |
| 87       | Vegetables, preserved, of all kinds (including receptacles) .....                    | 0 30             | —               | 164    | In the grain .....  | 0 32             | —               |
| 88       | Preserved goods of all other kinds (do. do.) ..                                      | 0 50             | —               | 165    | Ground (including receptacles) .....  | 0 50             | —               |
| 89       | Cocoa nuts, Brazilian .....  | 3 04             | 20              | 166    | Pine and pistachio nuts (including receptacles) ..                          | 0 30             | 31              |
| 90       | Cognac, of a strength up to 20° .....  | 0 35             | —               | 167    | The same, not shelled (including receptacles) ..                            | 0 15             | 31              |
| 91       | Cases, surprise, in cornets or paper wrappers (including receptacles) .....          | 0 60             | 41              | 168    | Kidney beans ("porotos"), of whatever origin .....                          | 0 075            | —               |
| 92       | Coquilla nuts, Chiliana, and others .....  | 0 10             | 31              | 169    | Cheese of all kinds (including receptacles) ..                              | 0 41             | —               |
| 93       | Carapao, of a strength up to 20° .....   | 0 50             | —               | 170    | Rum, of a strength up to 20° .....  | 0 36             | —               |
| 93a      | In bottles (see Nos. 139 to 141) .....   | 1 50             | free.           | 170a   | 170a  | 170a             | 170a            |
| 94       | Demi-johns, empty, any size .....  | 0 25             | 31              | 171    | Salt: common, refined, in pots or packets (including receptacles) .....     | 0 10             | 31              |
| 95       | Of all kinds .....   | 0 20             | 20              | 172    | Flour, in bulk, of all kinds .....  | 2 80             | 31              |
| 96       | Sweetmeats, dry, candies, bonbons (including receptacles) .....                      | 0 80             | —               | 173    | Sausages, Bologna and other (including receptacles) .....                   | 0 70             | —               |
| 97       | Sweetmeats and fruits, in juice, syrup, or any other form (including receptacles) .. | 0 50             | —               | 174    | Sauces and preserves of tomatoes of all kinds (including receptacles) ..... | 0 25             | 31              |
| 98       | Pickles of all kinds .....   | 0 50             | 31              | 175    | Sauces, other, in bottles or jars (including receptacles) .....             | 0 40             | 51              |
| 99       | Spices, ground .....   | 0 04             | —               | 176    | Sardines: in oil (including receptacles) ..                                 | 0 50             | —               |
| 100      | In jars .....  | 0 50             | —               | 177    | Preserves .....   | 0 15             | —               |
| 100a     | Pine (see Notes under No. 209) .....   | 0 16             | —               | 178    | Pickled, in boxes or casks .....  | 0 20             | —               |
| 101      | Pastes, alimentary .....   | 0 16             | —               | 179    | Pickled, in jars, cans or pots (including receptacles) .....                | 0 20             | —               |
| 102      | Matelices, of all kinds (including receptacles) ..                                   | 0 60             | —               | 180    | Seeds, vegetable and flower .....   | 1 00             | 8               |
| 103      | Fruits: in water or brandy (including receptacles) ..                                | 0 20             | —               | 181    | Hemp seed .....   | 0 05             | 31              |
| 104      | Oranges, fresh .....   | 0 50             | 20              | 182    | Linseed oil .....   | 0 25             | 31              |
| 105      | Peaches and apples .....   | 1 00             | 20              | 183    | Seemina (including receptacles) .....                                       | 0 15             | 31              |
| 106      | Bananas .....  | 3 00             | 20              | 184    | Tobacco: liquid essence or "picbua" (including receptacles) .....           | 0 40             | 31              |
| 107      | Water melons and citrons .....   | 0 20             | 20              | 185    | Leaf, from Havana (including receptacles) ..                                | 0 60             | —               |
| 108      | Pineapples .....   | 0 50             | 20              | 186    | Leaf, from Bahia and Virginia (including receptacles) .....                 | 0 355            | —               |
| 109      | Tomatoes ("ajiles"), cucumbers and quinces .....                                     | 0 20             | 20              | 187    | Leaf, from Paraguay and Rio Grande (including receptacles) .....            | 0 145            | —               |
| 110      | Grapes, fresh .....  | 0 12             | 44              | 188    | Leaf all other (including receptacles) ..                                   | 0 355            | —               |
| 111      | Crackers, common .....   | 0 35             | —               | 189    | Leaf all other (including receptacles) ..                                   | 1 20             | —               |
| 112      | Biscuits, fine and dried pastry (including receptacles) .....                        | 0 13             | —               | 190    | Other, cut (including receptacles) ..                                       | 1 20             | —               |
| 113      | Chicken puffs, from whatever origin .....  | 0 16             | —               | 191    | Black, in rolls (including receptacles) ..                                  | 0 41             | —               |
| 114      | Of a strength up to 20° .....  | 0 06             | 31              | 192    | Black, cut (including receptacles) ..                                       | 0 60             | —               |
| 115      | In bottles (see Notes under No. 209) ..  | 0 06             | 31              | 193    | Chewing tobacco (including receptacles) ..                                  | 0 40             | —               |
| 116      | In jars .....  | 0 28             | —               | 194    | Tapioca (including receptacles) .....                                       | 0 20             | 31              |
| 117      | Lard (including receptacles) .....   | 0 15             | 51              | 195    | Tes, all kinds (including receptacles) ..                                   | 0 80             | —               |
| 118      | Guavas (including receptacles) .....   | 0 45             | —               | 196    | "Ticholos" of all kinds (including receptacles) ..                          | 0 30             | 44              |
| 119      | Beans, dried .....   | 8 00             | —               | 197    | Wheat .....   | 0 80             | 44              |
| 120      | Flour: wheat, in barrels or sacks .....  | 0 10             | 31              | 198    | Candles: wax and imitations thereof ..                                      | 0 30             | —               |
| 121      | Rye, corn, bean, or of other edible substances .....                                 | 0 10             | 31              | 199    | Sperm and similar kinds (including receptacles) ..                          | 0 30             | —               |

1ST SECTION.—Comestibles &c.—continued.

| Nos. | Goods.  | Valuation<br>p. c. | Duty.<br>per cent. | specif.<br>Peso c. |
|------|---|--------------------|--------------------|--------------------|
| 200  | Tallow, .....kilog.   | 0 20               | 44                 | 0 31               |
| 201  | Vermouth, of a strength up to 20° .....litre  | 0 30               | —                  | 0 31               |
| 202  | In bottles (see Notes under No. 209)  | 0 07               | —                  | 0 03               |
| 203  | Vinegar, in casks or demi-johns .....   | 0 07               | —                  | 0 03               |
| 204  | Wine: of all kinds, in bottles or flasks (see Notes under No. 209)                                  | 0 50               | —                  | 0 23               |
| 205  | Fine, such as Rhine, port sherry, madeira, muscatel and burgundy, in casks or demi-johns .....litre | 0 12               | —                  | 0 06               |
| 206  | Common, of all kinds, in casks or demi-johns .....litre   | 0 40               | —                  | 0 31               |
| 207  | Whisky, of a strength up to 20° .....   | 0 10               | —                  | 0 04               |
| 208  | In bottles (see Notes under No. 209)  | 0 06               | —                  | 0 01               |
| 209  | Yerba mate: from all countries .....kil. gross  | 0 06               | —                  | 0 01               |
|      | In the leaf, unmanufactured .....   | 0 06               | —                  | 0 01               |

NOTES RELATING TO GOODS ENUMERATED IN THE 1ST SECTION.

| Specific Duties.   | Peso c. |
|--|---------|
| Alcoholic beverages and vermouth, Fernet and the like:   |         |
| In casks, of a strength up to 20° .....litre   | 0 31    |
| And in proportion for a higher alcoholic strength, in bottles of from 51 centilitres to 1 litre, of a strength up to 20° .....bottle | 0 31    |
| Brandy, of a strength of 20° and more .....per degree and per litre  | 0 0068  |

Duties Leviable on All Kinds of Beverages Imported in Bottles.

|  | Peso c.     | Peso c.     |
|--|-------------|-------------|
| Absinthe, of a strength of 20°, in bottles of 1 litre and less .....                           | dozen 4 50  | bottle 0 31 |
| Bitters, of a strength of 20°, in bottles of 1 litre and less .....                            | " 5 60      | " 0 31      |
| Cognac, of a strength of 20°:  |             |             |
| In bottles of 25 centilitres .....   | " 2 00      | " 0 0775    |
| In bottles of 50 centilitres .....   | " 3 50      | " 0 155     |
| In bottles of 1 litre .....  | " 6 00      | " 0 31      |
| Fernet, of a strength of 20°, in bottles of 1 litre  | " 5 00      | " 0 31      |
| Fernet, Laranghina and Cominillo, of a strength of 20°, in bottles of 1 litre and less         | " 2 40      | " 0 31      |
| Gin, other kinds, of a strength up to 20°, in bottles of 1 litre and less .....                | bottle 0 16 | " 0 31      |
| Groeva, aromatic, Serravallo, or of Tuni, of a strength of 20°, in bottles of 1 litre and less | dozen 2 20  | " 0 13      |
| Kirsch, of a strength of 20°, in bottles of 1 litre and less .....                             | " 5 00      | " 0 31      |
| Rum, of a strength of 20°, in bottles of 1 litre and less .....                                | " 5 50      | " 0 31      |
| Vermouth, of a strength of 20°, in bottles of 1 litre and less .....                           | " 3 70      | " 0 31      |
| Whisky, of a strength of 20°, in bottles of 1 litre and less .....                             | " 5 00      | " 0 31      |
| Wines, Asti, Tenerife, Frontignan, Pomino and Chianti, in bottles of 1 litre and less .....    | " 3 30      | " 0 23      |
| Other, in bottles of 1 litre and less .....  | " 8 00      | " 0 23      |
| " in half bottles .....  | " 4 50      | " 0 115     |

Ordinary bottles for liquids shall be considered those of a capacity of from 51 centilitres to 1 litre; bottles of a capacity of from 26 to 50 centilitres are considered as half bottles, and those containing 25 centilitres and less as quarter bottles; bottles of larger or less capacity, not specified in this table, shall be taxed in proportion.

Taxes and Allowances for Leakage or Breakage.

|   |      |
|---|------|
| Oil, in tin cans .....                                    | 20 % |
| in casks .....  | 20 % |
| Comestibles, in glass bottles or jars, of all kinds ..... | 2 %  |
| Petroleum .....   | 3 %  |
| Liquids of all kinds, in bottles .....                    | 4 %  |
| Sausages preserved in grease .....                        | 10 % |

2ND SECTION.

SMALL WARES &c.

|   | Valuation<br>p. c. | Duty.<br>per cent. | specif.<br>Peso c. |
|---|--------------------|--------------------|--------------------|
| 210 Bangles, glass beads &c. common .....kilog.   | 0 80               | 31                 | —                  |
| Fans: (1)   |                    |                    |                    |
| 211 Wooden, covered with common cotton tissue or paper, ribs unvarnished ....doz.                       | 0 30               | 31                 | —                  |
| 212 The same, ribs varnished .....  | 0 60               | 31                 | —                  |
| 213 Wooden, cotton or paper covered, ribs varnished or painted, fine or half-fine ....doz.              | 3 00               | 31                 | —                  |
| 214 Wooden, covered with silk or silk-mixed goods, ribs varnished or painted ....doz.                   | 8 00               | 31                 | —                  |
| 215 Bone, covered with pure or mixed silk   | 7 00               | 31                 | —                  |
| 216 The same, covered with cotton or paper ..   | 3 00               | 31                 | —                  |
| 217 The same, plain or open-worked, covered with lace .....   | 18 00              | 31                 | —                  |
| 218 The same, folding ("lebarajas"), plain or open-worked .....   | 8 00               | 31                 | —                  |
| 219 Of mother-of-pearl, ivory or tortoise-shell, covered with pure or mixed silk, cotton or paper ..... | 50 00              | 31                 | —                  |
| 220 The same, with lace or embroidery .....   | 78 90              | 31                 | —                  |
| 221 Of tortoise-shell, ivory or mother-of-pearl, folding, without open work or incrustations .....      | 130 00             | 31                 | —                  |
| 222 The same, open-worked or with incrustations (?) .....   | 190 00             | 31                 | —                  |
| 223 Glove-stretchers, wooden, ..... "   | 3 00               | 31                 | —                  |
| 224 Braids of silk and cotton (see No. 226), ..   |                    |                    |                    |
| 225 Wadding, white or black, for quilting ..  | 0 00               | 31                 | —                  |
| 226 Clothes pins: ordinary, with elastic, hundred ..  | 0 00               | 31                 | —                  |
| 227 The same, without wire or elastic ..  | 0 15               | 31                 | —                  |

(1) The value of children's fans is one-third of the respective evaluation. Fans not exceeding 25 centimetres in length shall be considered as children's fans.

(2) The evaluation of fans and of all other articles imported in common boxes includes the boxes containing the same. Should they be imported in fancy boxes, the evaluation shall be increased by the value of the boxes.

| Nos.        | Goods.  | Valuation<br>p. c.     | Duty.<br>per cent. | specif.<br>Peso c. |
|-------------|---|------------------------|--------------------|--------------------|
| 228         | Needles, crochet, with wire handles ..gross   | 1 00                   | 31                 | —                  |
| 229         | Bone or steel case, containing from 4 to 6 needles .....doz. boxes  | 0 60                   | 31                 | —                  |
| Needles:    |   |                        |                    |                    |
| 230         | Crochet, of all sizes, unpacked, thousand   | 3 00                   | 31                 | —                  |
| 231         | Wool or bone, long, crocheting, hundred   | 3 50                   | 31                 | —                  |
| 232         | In tins, packets or boxes, all kinds, for sewing ..... thousand   | 0 45                   | 31                 | —                  |
| 233         | For sewing machines .....   | 8 00                   | 31                 | —                  |
| 234         | Embroidering .....  | 1 20                   | 31                 | —                  |
| 235         | Laces: corset, of linen or linen and cotton, 3 metres in length .....   | 4 00                   | 31                 | —                  |
| 236         | The same, silk or silk and cotton .....   | 6 00                   | 31                 | —                  |
| 237         | Cotton braid .....  | 1 00                   | 31                 | —                  |
| 238         | Chessmen: bone .....doz.  | 18 00                  | 31                 | —                  |
| 239         | Wooden .....  | 12 00                  | 31                 | —                  |
| 240         | Ivory .....   | 120 00                 | 31                 | —                  |
| 241         | Frogs: woollen, with tassels .....  | 2 00                   | 31                 | —                  |
| 242         | ordinary, for ponchos .....   | 0 50                   | 31                 | —                  |
| 243         | Silk, with tassels .....  | 16 00                  | 31                 | —                  |
| 244         | Silk, without tassels .....   | 20 00                  | 31                 | —                  |
| 245         | Wire covered with cotton or paper, for milliners .....kilog.  | 2 00                   | 31                 | —                  |
| 246         | Hat brims, of pasteboard, glazed .....doz.  | 6 00                   | 31                 | —                  |
| Albums: (3) |   |                        |                    |                    |
| 247         | Of cotton velvet, linen, leather or imitation leather, to hold up to 50 photos, doz.                          | 8 00                   | 31                 | —                  |
| 248         | The same, up to 100 photos .....  | 12 00                  | 31                 | —                  |
| 249         | The same, up to 200 photos .....  | 18 00                  | 31                 | —                  |
| 250         | Leather or velvet, with incrustations, up to 50 photos .....  | 12 00                  | 31                 | —                  |
| 251         | The same, up to 100 photos .....  | 18 00                  | 31                 | —                  |
| 252         | The same, up to 200 photos .....  | 25 00                  | 31                 | —                  |
| 253         | Mother-of-pearl, ivory, tortoise-shell or Russian leather, up to 50 photos .....doz.                          | 45 00                  | 31                 | —                  |
| 254         | The same, up to 100 photos .....  | 50 00                  | 31                 | —                  |
| 255         | The same, up to 200 photos .....  | 132 00                 | 31                 | —                  |
| 256         | Danack: cotton .....kilog.  | 1 20                   | 31                 | —                  |
| 257         | Linen or linen and cotton .....   | 1 60                   | 31                 | —                  |
| 258         | Bonazine, of wool and cotton, black, plain or serged, 1 metre in width .....                                  | 0 24                   | 31                 | —                  |
| 259         | Pins: With metal or composition heads, in boxes or packets (including receptacles) ..                         | 0 70                   | 31                 | —                  |
| 260         | Glass heads, or fancy pins, ornamented or not, colored or plain, small and common, and safety pins .....gross | 0 30                   | 31                 | —                  |
| 261         | Hat, talc, double pointed .....   | 0 40                   | 31                 | —                  |
| 262         | Hair, large, of all kinds, ..... "  | 1 20                   | 31                 | —                  |
| 263         | Pin cases: wooden, ordinary .....gross  | 1 00                   | 31                 | —                  |
| 264         | Bone or wood, carved or bead-studded ..   | 6 00                   | 31                 | —                  |
| 265         | Bone, plain .....   | 3 00                   | 31                 | —                  |
| 266         | Alpaga, of wool and cotton, black, plain or serged, 1 metre in width .....                                    | 0 24                   | 31                 | —                  |
| 267         | Rings: steel, iron or glass .....   | 1 00                   | 31                 | —                  |
| 268         | Metal, ordinary, with imitation stones ..   | 4 00                   | 31                 | —                  |
| 269         | Spy glasses: up to 27 millimetres .....doz.   | 20 00                  | 31                 | —                  |
| 270         | Over 27 millimetres .....   | 40 00                  | 31                 | —                  |
| 271         | Opera glasses: of brass, imitation tortoise-shell or covered with leather .....doz.                           | 18 00                  | 31                 | —                  |
| 272         | Tortoise-shell, mother-of-pearl or ivory ..   | 60 00                  | 31                 | —                  |
| 273         | Marine and field glasses, up to 43 millimetres .....doz.  | 40 00                  | 31                 | —                  |
| 274         | Marine and field glasses, larger, over 43 millimetres .....dozen  | 66 00                  | 31                 | —                  |
| 275         | Goggles, colored glasses, with elastic ..   | 0 40                   | 31                 | —                  |
| 276         | Spectacles: With sides, in cases .....  | 2 50                   | 31                 | —                  |
| 277         | Without sides .....   | 5 00                   | 31                 | —                  |
| 278         | Gold or silver .....  | according to appraisal | 31                 | —                  |
| 279         | Rings, ivory, for infants .....dozen  | 0 80                   | 31                 | —                  |
| 280         | Rings (see Trimmings) .....   |                        |                    |                    |
| 281         | Naipin rings: Silver, and other similar silver articles .....   | 0 05                   | 31                 | —                  |
| 282         | Of wood, bone, ivory, or composition ..   | according to appraisal | 31                 | —                  |
| 283         | Packing cloth, ordinary .....kil. gross   | 0 14                   | 10                 | —                  |
| 284         | Stiffened, for lining .....   | 0 19                   | 31                 | —                  |
| 285         | Bagging, for coal sacks .....   | 0 20                   | 20                 | —                  |
| 286         | Hoods, woven, for children .....dozen   | 1 20                   | 31                 | —                  |
| 287         | Bibs, cotton, plain .....   | 1 00                   | 48                 | —                  |
| 288         | The same, trimmed .....   | 2 00                   | 48                 | —                  |
| 289         | Cap and sail: Woollen, for children ..  | 1 20                   | 31                 | —                  |
| 290         | Ivory .....   | 9 60                   | 31                 | —                  |
| 291         | Whalebones: smooth or rough .....kilog.   | 6 00                   | 31                 | —                  |
| 292         | Imitation .....   | 2 00                   | 31                 | —                  |
| 293         | Stay bones of cane, dyed .....  | 0 80                   | 31                 | —                  |
| 294         | Corset bones, steel .....   | 0 50                   | 31                 | —                  |
| 295         | Steels, covered, for crinolines and dress improvers .....kilog.   | 0 40                   | 31                 | —                  |
| 296         | Fichus: cotton .....dozen   | 0 25                   | 31                 | —                  |
| 297         | Woollen .....   | 0 50                   | 31                 | —                  |
| 298         | Silk .....  | 20 00                  | 51                 | —                  |
| 299         | Barce (see Nos. 665-672) .....  |                        |                    |                    |
| 300         | Pure silk .....   | 30 00                  | 31                 | —                  |
| 301         | Embroidery: lap frames, from 30 to 80 centimetres inside width .....  | 6 00                   | 48                 | —                  |
| 302         | The same, stand frames .....  | 24 00                  | 48                 | —                  |

(3) Each photograph of large size is considered as two card-photographs, and the evaluation of albums with musical boxes shall be increased by 50%.



## URUGUAY.

| TARIFF.] |   |                  |                 |      |  |                        |                 |
|----------|---|------------------|-----------------|------|--|------------------------|-----------------|
| Nos.     | Goods.  | Valuation, p. c. | Duty, per cent. | Nos. | Goods.   | Valuation, p. c.       | Duty, per cent. |
| 103      | Walking sticks: (1) Whalebone .....dozen  | 36 00            | 31              | 370  | The same, spring, common and inferior doz. pairs   | 0 80                   | 31              |
| 104      | With ivory, mother-of-pearl, or tortoise-shell handles .....dozen                                 | 24 00            | 31              | 371  | Pearl, for drawers.....gross   | 0 30                   | 31              |
| 305      | Other, cane, reed, wooden, and hick handles .....dozen  | 4 80             | 31              | 372  | Cloth-covered, wool, wool and cotton, cotton and silk, half-fine and fine.....gross  | according to appraisal | 31              |
| 306      | Ordinary, wood or reed .....dozen   | 2 40             | 31              | 373  | The same, of metal and prunella, ordinary and inferior .....gross  | 0 30                   | 31              |
| 307      | Dressing gowns: (2)   | 6 00             | 48              | 374  | Of composition, for waistcoats or coats, of the ivory nut, horn or imitations, glass, china, porcelain, stone or wood .....gross | 0 25                   | 31              |
| 308      | Ladies' of cotton, plain .....dozen   | 12 00            | 48              | 375  | (See Trimmings.)   |                        |                 |
| 309      | The same, embroidered, trimmed with lace, frills, of all kinds .....dozen                         | 18 00            | 48              | 376  | Buckram, of cotton, 1 metre in width   | 0 08                   | 31              |
| 310      | Of linen or linen and cotton mixed, plain, or trimmed with flounces .....dozen                    | 36 00            | 48              | 377  | "Bramante" .....kilog. net   | 0 80                   | —               |
| 311      | The same, embroidered .....kilog.   | 3 00             | 31              | 378  | Brittany cloth, of linen, or of linen and cotton   | 3 00                   | 31              |
| 312      | Batiste, of linen .....kilog.   | 6 00             | 31              | 379  | Brilliantine: Of cotton, figured or plain, without list ("frisa") .....kilog.  | 1 00                   | 31              |
| 313      | Of cotton (see No. 797).  |                  |                 | 380  | Of linen, or linen and cotton .....kilog.  | 2 40                   | 31              |
| 314      | Petticoats, small, knitted, of wool or cotton, or of wool and cotton mixed .....kilog.            | 4 00             | 31              | 381  | Duck, cotton, of all kinds, plain, figured, or colored, and that known as drill and Argola .....kilog. net                       | 0 80                   | —               |
| 315      | The same, with parts of silk .....kilog.  | 6 00             | 31              | 382  | The same, linen or linen and cotton, of all kinds .....kilog.  | 1 10                   | 31              |
| 316      | Gowns: Morning ("batones"), of chiniz or percale plain .....each                                  | 2 00             | 48              | 383  | The same, blue, inferior .....kilog.   | 0 70                   | 31              |
| 317      | With lace or frills .....each   | 4 00             | 48              | 384  | The same, bleached or white, for lining .....kilog.  | 0 60                   | 31              |
| 318      | Linen or percale, ordinary, plain or trimmed with braid .....each                                 | 1 20             | 48              | 385  | Russian .....kilog.  | 0 60                   | 31              |
| 319      | White or pignons, cotton, embroidered or trimmed with lace .....each                              | 4 00             | 48              | 386  | Brocades and brocates (see 3160).  |                        |                 |
| 320      | Woollen or woollen and cotton mixed, plain .....each  | 3 00             | 48              | 387  | Hooks and eyes: For dresses, in boxes of 8 pairs each .....doz.  | 0 70                   | 31              |
| 321      | The same, embroidered, trimmed with lace .....each  | 4 00             | 48              | 388  | The same, in boxes containing more than the above (in proportion) .....doz.  | —                      | 31              |
| 322      | Morning, knitted, of wool or cotton, or mixture of wool and cotton .....kilog.                    | 4 00             | 31              | 389  | On tape, in pieces of 12 metres .....piece   | 0 80                   | 31              |
| 323      | The same, with parts of silk .....kilog.  | 6 00             | 31              | 390  | Clasps of metal, for trousers .....gross pairs   | 0 60                   | 31              |
| 324      | Paize of all kinds .....kil. net  | 1 00             | —               | 391  | Hair: Human, up to 50 centimetres .....kilog.  | 11 00                  | 31              |
| 325      | Swanlike (see No. 818).   |                  | 0 31            | 392  | The same, from 51 to 70 centimetres .....kilog.  | 25 00                  | 31              |
| 326      | Bleuses of linen duck, of cotton, or cotton and linen, lined or not, ordinary and fine .....dozen | 10 80            | 48              | 393  | The same, frized or curled, from 45 to 60 centimetres .....kilog.  | 30 00                  | 31              |
| 327      | Boas, shawls and kerchiefs, knitted, of wool and cotton, or of wool and cotton mixed .....kilog.  | 4 00             | 31              | 394  | Heads: Pastebord, for milliners .....each  | 0 80                   | 31              |
| 328      | The same, with parts of silk .....kilog.  | 6 00             | 31              | 395  | The same, for hair dressers .....doz.  | 0 20                   | 31              |
| 329      | Of cotton plush .....dozen  | 3 20             | 31              | 396  | Woollen, for hair dressers .....doz.   | 0 60                   | 31              |
| 330      | The same, with parts of silk .....dozen   | 5 30             | 31              | 397  | Powder boxes:  |                        |                 |
| 331      | Knitted, of cotton .....dozen   | 30 00            | 31              | 398  | Woollen, spelter or glass, with rice powder, with or without powder-puffs .....doz.  | 4 00                   | 51              |
| 332      | Of silk and cotton .....dozen   | 15 00            | 31              | 399  | The same, of wool or glass, empty, for rice powder .....doz.   | 2 00                   | 31              |
| 333      | Caps, woollen (3) .....dozen  | 3 00             | 48              | 400  | The same, of zinc, spelter, or porcelain, decorated .....doz.  | 4 00                   | 31              |
| 334      | Sacks (appraised according to the component material with an increase of 20 %) .....dozen         | 4 00             | 31              | 401  | Snuff boxes: Woollen .....each   | 0 90                   | 31              |
| 335      | Paras, knitted, of cotton or silk .....dozen  |                  |                 | 402  | The same, ordinary, or of lead or zinc .....doz.   | 0 40                   | 31              |
| 336      | Bombazine:  |                  |                 | 403  | The same, of yellow metal, silvered .....doz.  | 4 00                   | 31              |
| 337      | Cotton, bleached or unbleached, plain or figure 1, plain cotton flannel .....kilog.               | 0 90             | 31              | 404  | Hat boxes of cardboard: Empty .....hundred   | 20 00                  | 31              |
| 338      | Quilted ("acolchado") .....according to appraisal   | 1 20             | 31              | 405  | Boxes, cardboard, ordinary, empty, for any other use .....kilog.   | 0 50                   | —               |
| 339      | For printing press cylinders .....ment.   |                  |                 | 406  | The same in slabs, or boards .....doz.   | ad val.                | 0 40            |
| 340      | Caps, bouquets: knitted, of cotton, wool or of cotton and wool mixed .....kilog.                  | 4 00             | 31              | 407  | The same in slabs, or boards .....doz.   | 3 50                   | 31              |
| 341      | The same, with parts of silk .....kilog.  | 6 00             | 31              | 408  | Men's, wool or wool and cotton, fine .....doz.   | 3 60                   | 31              |
| 342      | Of silk .....dozen  | 20 00            | 31              | 409  | The same, workmen's, inferior .....doz.  | 1 80                   | 31              |
| 343      | Clasps of steel or white or yellow metal for purses .....dozen                                    | 1 20             | 31              | 410  | The same, men's, half-fine and common .....doz.  | 1 80                   | 31              |
| 344      | Cigar-holders:  |                  |                 | 411  | Men's, cotton and imitation linen, seamless, or the best seamed, or round woven .....doz.  | 1 70                   | 31              |
| 345      | Fine, of amber or imitations, of meerschaum or imitations, with or without use .....dozen         | 13 00            | 31              | 412  | Cotton, seamless, or round woven, half-fine and common .....doz.   | 1 00                   | 31              |
| 346      | Of glass, rubber, and other compositions .....dozen   | 0 80             | 31              | 413  | Of silk, floss silk, or silk and cotton .....kilog.  | 15 00                  | 31              |
| 347      | Entirely of wool .....kilog.  | 0 30             | 31              | 414  | Foot-warmers: Leather, ordinary .....each  | 1 50                   | 31              |
| 348      | Tissue called "borlato" .....kilog.   | 0 70             | —               | 415  | The same, half-fine and fine .....doz.   | 3 00                   | 31              |
| 349      | Tassels (see Nos. 3054, 3055)   |                  |                 | 416  | Drawers: (3)   |                        |                 |
| 350      | Shoes: Knitted, of wool, cotton, or of wool and cotton mixed .....kilog.                          | 4 00             | 31              | 417  | Men's, linen, or linen and cotton .....doz.  | 8 00                   | 48              |
| 351      | The same, with parts of silk .....kilog.  | 6 00             | 31              | 418  | Men's, linen, or linen and cotton fine, with or without embroidered waistbands .....doz.   | 12 00                  | 48              |
| 352      | Of merino, ordinary and half-fine .....dozen  | 2 40             | 48              | 419  | Men's, dimity .....doz.  | 6 00                   | 48              |
| 353      | Of merino, fine .....dozen  | 8 00             | 48              | 420  | Of cotton, all kinds .....doz.   | 4 00                   | 48              |
| 354      | Buttons: Of bone, glass, or metal, with shank, for shirts .....gross                              | 0 80             | 31              | 421  | Of flannel, pure or mixed woollen, all kinds .....doz.   | 11 00                  | 48              |
| 355      | The same, with spring, fine .....gross  | 1 60             | 31              | 422  | Knitted, of cotton .....doz.   | 6 00                   | 31              |
| 356      | Of metal, with spring, for shirt fronts, ordinary and inferior .....gross                         | 1 20             | 31              | 423  | Knitted, of wool pure or mixed with cotton .....doz.   | 10 00                  | 31              |
| 357      | Moulds .....gross   | 0 03             | 31              | 424  | Knitted, of cotton, for bathing .....doz.  | 1 80                   | 31              |
| 358      | Of porcelain, for trousers .....gross   | 0 05             | 31              | 425  | Of silk or floss silk, or silk and cotton .....kilog.  | 20 00                  | 31              |
| 359      | The same for shirts .....gross  | 0 03             | 31              | 426  | Women's (3), cotton, plain or tucked doz.  | 6 00                   | 48              |
| 360      | For drawers .....gross pairs  | 0 06             | 31              | 427  | Women's, cotton, embroidered or ruffled .....doz.  | 8 00                   | 48              |
| 361      | Of earthenware or composition for boots, gross  | 0 07             | 31              | 428  | Women's, linen or linen and cotton of all kinds .....doz.  | 10 00                  | 48              |
| 362      | Of bone, for trousers .....gross  | 0 05             | 31              | 429  | Cambric, linen or of linen and cotton kilog.   | 3 00                   | 31              |
| 363      | Of metal, for trousers .....gross   | 0 07             | 31              | 430  | Cotton (see No. 797).  |                        |                 |
| 364      | Of mother of pearl, for shirts .....gross   | 0 10             | 31              | 431  | Shirts: (4) Men's, of Crimean cloth, wool, or wool and cotton, plain or adorned, fine, doz.                                      | 18 00                  | 48              |
| 365      | The same, without shank, for waistcoats, gross  | 0 50             | 31              |      |  |                        |                 |
| 366      | The same, with shank, for shirt fronts, gross   | 1 00             | 31              |      |  |                        |                 |
| 367      | The same, for canisoles .....gross  | 2 00             | 31              |      |  |                        |                 |
| 368      | The same, with shank, for shirt fronts, gross   | 2 00             | 31              |      |  |                        |                 |
| 369      | Military, of all kinds, half-fine or common .....gross  | 0 50             | 31              |      |  |                        |                 |
| 370      | The same, fine .....gross   | 0 50             | 31              |      |  |                        |                 |
| 371      | The same, in relief, fine, of any size .....gross   | 2 00             | 31              |      |  |                        |                 |
| 372      | The same, fine, of any size .....gross  | 8 00             | 31              |      |  |                        |                 |
| 373      | Cuff, common and inferior .....dozen pairs  | 6 50             | 31              |      |  |                        |                 |
| 374      | The same, spring, half-fine and fine .....dozen pairs   | 1 20             | 31              |      |  |                        |                 |

(1) Walking sticks with handles of gold or silver are not comprised in the evaluations for sticks. Sword canes shall be liable to 51% of their respective evaluation.

(2) Dressing gowns for girls shall be appraised with a reduction of 30%.

(3) Children's caps shall be appraised with a reduction of 30%.

(1) The value of socks for children is established with a reduction of 30%.

(2) The value of drawers for children is two-thirds of the respective valuation.

(3) The value of girls' drawers is established with a reduction of 30%.

(4) The value of shirts for children is established with a reduction of 30%.

## 2ND SECTION.—Small Wares &amp;c.—continued.

| Nos. | Goods.   | Valuation, p. c.       | Duty, per cent. | specif. Peso c. |
|------|--|------------------------|-----------------|-----------------|
| 431  | The same, half fine and common ..doz.  | 8 00                   | 48              | —               |
| 432  | The same, of hair or swan skin ..doz.  | 9 00                   | 48              | —               |
| 433  | The same, of linen, of all kinds, men's ..doz.   | 24 00                  | 48              | —               |
| 434  | The same, of cotton, with fronts, collars and cuffs of linen or linen and cotton mixed ..doz.  | 10 00                  | 48              | —               |
| 435  | Of cotton, white or colored, of all kinds, for men's shirts ..doz.   | 6 00                   | 48              | —               |
| 436  | Chemises: Of cotton, plain ..doz.  | 6 00                   | 48              | —               |
| 437  | The same, embroidered, ruffled, or trimmed with lace ..doz.  | 14 00                  | 48              | —               |
| 438  | Of linen, plain and ruffled ..doz.   | 20 00                  | 48              | —               |
| 439  | The same, embroidered ..doz.   | 30 00                  | 48              | —               |
| 440  | Under shirts: Knitted, of linen (?) ..doz.   | 8 00                   | 31              | —               |
| 441  | Knitted, of cotton (?) ..doz.  | 3 50                   | 31              | —               |
| 442  | The same, plushy and tricôt ..doz.   | 6 00                   | 31              | —               |
| 443  | Knitted of wool, or wool and cotton mixed known as common tricôt ..doz.  | 8 00                   | 31              | —               |
| 444  | Fine tricôt ..doz.   | 12 00                  | 31              | —               |
| 445  | Fine tricôt, silk lapels, trimmings and sleeves ..doz.   | 24 00                  | 31              | —               |
| 446  | Of flannel, of wool or wool and cotton mixed ..doz.  | 14 00                  | 48              | —               |
| 447  | The same, embroidered, or trimmed ..doz.   | 18 00                  | 48              | —               |
| 448  | Of cloth, of pure or mixed wool, blue, ordinary ..doz.   | 12 00                  | 48              | —               |
| 449  | Women's (same as men's) ..doz.   | 20 00                  | 31              | —               |
| 450  | Knitted, of silk or silk and cotton ..kilog.   | 20 00                  | 31              | —               |
| 451  | Camisoles ..doz.   | according to appraisal | 48              | —               |
| 452  | Canvas: Cotton, 1 metre wide ..metre   | 0 28                   | 31              | —               |
| 453  | Of silk ..metre  | 1 00                   | 31              | —               |
| 454  | Of wool and cotton, embroidered or worked for slippers, 1 metre wide, half-fine ..metre  | 0 84                   | 31              | —               |
| 455  | Very ordinary, for slippers ..doz.   | 0 50                   | 31              | —               |
| 456  | Of paper (see 3rd Section) ..doz.  | 0 87                   | 31              | —               |
| 457  | Bugles: For trimming dresses ..kilog.  | 0 87                   | 31              | —               |
| 458  | Strung for trimming; spangles, green, of gold or silver ..doz.   | 0 07                   | 31              | —               |
| 459  | The same, of imitation gold and silver ..kilog.  | 14 00                  | 31              | —               |
| 460  | Mantles, ladies' (see No. 929) ..metre   | 0 08                   | 31              | —               |
| 461  | "Capricho" of cotton, 1 metre in width ..metre   | 2 00                   | 31              | —               |
| 462  | Masks: Pasteboard, common ..gross  | —                      | —               | —               |
| 463  | The same, with woollen or horsehair beard ..doz.   | 7 20                   | 31              | —               |
| 464  | Of wire gauze, cotton, silk or wax ..dozen   | 1 80                   | 31              | —               |
| 465  | Of velvet, with or without beard ..doz.  | 3 60                   | 31              | —               |
| 466  | Rugs of all kinds (appraised according to the weight and the component material, with an additional charge of 20% when trimmed with fringes) ..dozen | —                      | —               | —               |
| 467  | Portfolio, of imitation leather or of oilcloth, for scholars ..dozen   | 4 00                   | 31              | —               |
| 468  | Pocket-books or card-cases: Of Morocco, fine ..doz.  | 8 00                   | 31              | —               |
| 469  | The same, common and half-fine ..doz.  | 3 00                   | 31              | —               |
| 470  | Of cardboard ..doz.  | 0 60                   | 31              | —               |
| 471  | Of Russian leather, or imitation, half-fine or fine ..dozen  | 18 00                  | 31              | —               |
| 472  | Satchels, railway conductors', with straps ..doz.  | 12 00                  | 31              | —               |
| 473  | Satchels or travelling purses: Of leather, assorted, of two or three sizes, ordinary ..dozen   | 24 00                  | 31              | —               |
| 474  | Of tissue ..dozen  | 18 00                  | 31              | —               |
| 475  | Of leather or imitation thereof, fine, for ladies ..dozen  | 10 00                  | 31              | —               |
| 476  | The same, ordinary, for ladies ..doz.  | 4 00                   | 31              | —               |
| 477  | Cassimere: Cotton ..kil. gross   | 0 50                   | —               | 0 28            |
| 478  | Of cotton and wool (?) ..kil. net  | 1 00                   | —               | 0 31            |
| 479  | Of wool ..doz.   | 3 60                   | —               | 0 93            |
| 480  | Cassimere: Cotton ..doz.   | 0 50                   | —               | 0 28            |
| 481  | Of cotton and wool ..doz.  | 1 20                   | —               | 0 31            |
| 482  | Of wool ..doz.   | 3 00                   | —               | 0 93            |
| 483  | Skull caps: Knitted, of wool, cotton, and cotton and wool mixed ..kilog.   | 4 00                   | 31              | —               |
| 484  | The same, with silk ..doz.   | 6 00                   | 31              | —               |
| 485  | Brushes: Of bristles or straw, fine, for clothes ..dozen   | 7 20                   | 48              | —               |
| 486  | The same, ordinary ..doz.  | 2 50                   | 48              | —               |
| 487  | Hat ..doz.   | 4 80                   | 48              | —               |
| 488  | Fine, for face, beard and hair, and shaving brushes ..dozen  | 7 20                   | 48              | —               |
| 489  | The same, half-fine and ordinary ..doz.  | 2 40                   | 48              | —               |
| 490  | Tooth, and brushes for cleaning combs ..dozen  | 0 60                   | 48              | —               |
| 491  | Nail ..doz.  | 2 40                   | 48              | —               |
| 492  | Hair and clothes, inlaid with mother-of-pearl and ivory ..dozen  | 15 00                  | 48              | —               |
| 493  | Straw, or straw and bristles, half-fine or common ..dozen  | 2 50                   | 48              | —               |
| 494  | Waistcoats: Of pure velvet ..doz.  | 30 00                  | 48              | —               |
| 495  | Of cloth or cassimere, mixed, with other materials ..dozen   | 12 00                  | 48              | —               |
| 496  | Of pure woollen cassimere ..doz.   | 24 00                  | 48              | —               |

| Nos. | Goods.  | Valuation, p. c. | Duty, per cent. | specif. Peso c. |
|------|---|------------------|-----------------|-----------------|
| 497  | Of linen, linen and cotton, or pure cotton ..dozen  | 3 60             | 48              | —               |
| 498  | Of silk tissue, silk piqué, silk and cotton, or silk and cotton satin ..dozen   | 30 00            | 48              | —               |
| 499  | Shawls: Of wool or wool and cotton ..kilog.   | 3 00             | 31              | —               |
| 500  | Of merino, of wool, or of wool and cotton mixed, plain ..kilog.   | 3 20             | 31              | —               |
| 501  | The same, embroidered ..doz.  | 5 00             | 31              | —               |
| 502  | Of imitation cassimere, ordinary and half-fine ..each   | 10 00            | 31              | —               |
| 503  | The same, fine ..doz.   | 40 00            | 31              | —               |
| 504  | Clothing of oilcloth, for sailors (see No. 2516) ..doz.   | —                | —               | —               |
| 505  | Jackets (see No. 728) ..doz.  | —                | —               | —               |
| 506  | Sack coats of phoea-skin or pilot cloth mixed, lined or unlined, and those of laize, each ..doz.  | 2 50             | 48              | —               |
| 507  | Cigar cases and pocket-books: Of pasteboard, straw or leather, common ..dozen   | 0 80             | 31              | —               |
| 508  | The same, half-fine ..doz.  | 3 00             | 31              | —               |
| 509  | Of Russian leather and others, fine and half-fine ..dozen   | 7 20             | 31              | —               |
| 510  | Of mother-of-pearl, tortoise-shell, ivory, or metal, fine ..dozen   | 18 00            | 31              | —               |
| 511  | Silk and cotton elastic ribbons ..doz.  | —                | —               | —               |
| 512  | Assorted, for garters ..100 metres  | 5 00             | 31              | —               |
| 513  | The same, of cotton ..doz.  | 2 00             | 31              | —               |
| 514  | Or laces of cotton, linen, or cotton and linen mixed ..kilog.   | 0 90             | 31              | —               |
| 515  | Ribbons, silk, from 6 to 19 millimetres wide: For hats ..100 metres   | 4 00             | 31              | —               |
| 516  | The same, of silk mixed with cotton ..100 metres  | 2 00             | 31              | —               |
| 517  | Pekin, satin, gros grain, faille, silk, pure or mixed, and galloons, per centimetre of width ..100 metres   | 1 60             | 31              | —               |
| 518  | Of velvet or velveteen, per centimetre of width ..100 metres  | 2 00             | 31              | —               |
| 519  | Of crape or guaze, per centimetre of width ..100 metres   | 1 60             | 31              | —               |
| 520  | Of all kinds, for printing or lithographic presses ..to appraise-31   | —                | —               | —               |
| 521  | Belts: Leather and the like, without ornaments ..dozen  | 1 50             | 31              | —               |
| 522  | Of cotton, for men and children ..doz.  | 0 80             | 31              | —               |
| 523  | Of pure or mixed silk ..doz.  | 3 00             | 31              | —               |
| 524  | Powder puffs ..doz.   | 0 80             | 31              | —               |
| 525  | Coverlets of cotton: Printed, calico, ..kilog.  | 1 00             | 31              | —               |
| 526  | Of wool and cotton ..doz.   | 1 50             | 31              | —               |
| 527  | Of wool ..doz.  | 0 42             | 31              | —               |
| 528  | Of wool and cotton, or pure cotton, gray, ordinary ..kilog.   | 4 00             | 31              | —               |
| 529  | Of fine silk ..doz.   | —                | —               | —               |
| 530  | Percalé (coco): Of cotton, all kinds, excepting red ..doz.  | 0 90             | 31              | —               |
| 531  | Red, plain or twilled ..doz.  | 1 30             | 31              | —               |
| 532  | Wadding of cotton, for lining ..kilog. gross  | 0 60             | 31              | —               |
| 533  | Counterpanes: Of cotton, imitation crochet ..dozen  | 10 00            | 31              | —               |
| 534  | Of chintz, quilted, for double beds, each ..doz.  | 3 00             | 48              | —               |
| 535  | The same, for single beds (1) ..doz.  | 2 00             | 48              | —               |
| 536  | Of cotton, figured or damasked ..kilog.   | 1 30             | 31              | —               |
| 537  | Nankens ("wooleas"), of cotton or linen ..doz.  | 0 80             | 31              | —               |
| 538  | Necklaces of glass beads or perforated pearls ..to appraise-31  | —                | —               | —               |
| 539  | Corals ..to appraise-31   | —                | —               | —               |
| 540  | Cravats: Of all kinds of silk, silk and cotton, gros grain, Pekin, satin or taffeta, plain or loom-figured, with or without fringes, not finished ..kil. og | 18 00            | 31              | —               |
| 541  | The same, on cardboard or other materials ..kilog.  | 8 00             | 31              | —               |
| 542  | Or neckerchiefs of fur, for women and children ..dozen  | 3 60             | 31              | —               |
| 543  | Cord, white: Of cotton ..doz.   | 0 90             | 31              | —               |
| 544  | Of linen, or linen and cotton ..doz.  | 1 20             | 31              | —               |
| 545  | Narrow elastic, of silk or silk and cotton ..100 metres   | 1 00             | 31              | —               |
| 546  | The same, of pure cotton ..doz.   | 0 80             | 31              | —               |
| 547  | Fine gold and silver twist ..gramma   | 0 10             | 31              | —               |
| 548  | Coronets or wreaths: Of beads or small bugles, up to 40 centimetres ..dozen   | 6 00             | 31              | —               |
| 549  | The same, from 41 to 60 centimetres ..doz.  | 18 00            | 31              | —               |
| 550  | The same, from 61 to 100 centimetres ..doz.   | 36 00            | 31              | —               |
| 551  | Other kinds ..to appraise-31  | —                | —               | —               |
| 552  | Of imitation orange blossoms, for brides ..dozen  | 6 00             | 31              | —               |
| 553  | Corset covers (2) ..doz.  | 4 00             | 48              | —               |
| 554  | Corsets: Fine (3) ..doz.  | 14 00            | 48              | —               |
| 555  | Half-fine, ordinary or inferior ..doz.  | 6 50             | 48              | —               |
| 556  | Silk ..doz.   | 36 00            | 48              | —               |
| 557  | Dress patterns, of all kinds ..to appraise-31   | —                | —               | —               |

(1) The value of undershirts for children is established with a reduction of 30%.

(2) Knitted cotton undershirts with collars and cuffs are considered as cotton shirts.

(3) Tissues, the warp or woof of which is of cotton, shall be considered as cassimere of cotton and wool.

(4) The value of waistcoats for children shall be established with a reduction of 30%.

(1) Are considered as counterpanes for single beds those measuring up to 1.61 metre by 1.34 metre.

(2) Counterpanes exceeding this size shall be considered as counterpanes for double beds.

(3) Corset covers for girls shall be appraised with a reduction of 30%, according to kind.

(4) Corsets for girls shall be appraised with a reduction of 30%, according to kind.

## URUGUAY.

| TARIFF.] |  |                     |                    |                    | URUGUAY. |  |                     |                    |                    | 1220 |  |  |  |  |
|----------|--|---------------------|--------------------|--------------------|----------|--|---------------------|--------------------|--------------------|------|--|--|--|--|
| Nos.     | Goods.   | Valuation.<br>p. c. | Duty.<br>per cent. | specif.<br>Peso c. | Nos.     | Goods.   | Valuation.<br>p. c. | Duty.<br>per cent. | specif.<br>Peso c. |      |  |  |  |  |
| 557      | Mourlines (see 5th Section).   |                     |                    |                    | 633      | Flush :  |                     |                    |                    |      |  |  |  |  |
| 558      | Bed-ticking ("cotin"), cotton, linen or linen<br>and cotton, plain or damasked.....kilog.  | 0 75                | 31                 | —                  | 634      | Silk, secondhand & washed, for hats ..   | 15 00               | 31                 | —                  |      |  |  |  |  |
| 559      | "Crea" of cotton.....kilog. net  | 0 80                | —                  | 0 25               | 635      | Chemille, silk and cotton, for trimming and<br>embroidering.....kilog.                   | 10 00               | 31                 | —                  |      |  |  |  |  |
| 560      | "Creubela" of linen, bleached or unbleached<br>kilog.                                      | 0 60                | 31                 | —                  | 636      | Mats : Esparto, common .....dozen  | 20 00               | 31                 | —                  |      |  |  |  |  |
| 561      | Crape: English, silk.....kilog.  | 3 60                | 31                 | —                  | 637      | Coir, with or without borders, assorted,<br>of all kinds .....dozen                      | 3 60                | 31                 | —                  |      |  |  |  |  |
| 562      | French, silk.....kilog.  | 10 00               | 31                 | —                  | 638      | Counters or chips: Ivory.....kilog.  | 10 00               | 31                 | —                  |      |  |  |  |  |
| 563      | Cotton.....kilog.  | 1 00                | 31                 | —                  | 639      | Other kinds .....kilog.  | 15 00               | 31                 | —                  |      |  |  |  |  |
| 564      | Cretonne, cotton.....kilog.  | 1 00                | 31                 | —                  | 640      | Fringes (see Nos. 3114-3131).  | 10 00               | 31                 | —                  |      |  |  |  |  |
| 565      | Bolting cloth, cotton, assorted, up to 30<br>centimetres in width.....metre                | 0 05                | 31                 | —                  | 641      | Flowers: (1)   |                     |                    |                    |      |  |  |  |  |
| 566      | Crucifixes :   | according           |                    |                    | 642      | Artificial, on simple stems, ordinary, doz.  | 0 60                | 31                 | —                  |      |  |  |  |  |
| 567      | Of bone, ivory or metal, ordinary.....to appraise-   | ment.               | 31                 | —                  | 643      | The same, half-fine and fine.....doz.  | 2 40                | 31                 | —                  |      |  |  |  |  |
| 568      | Of lead.....kilog.   | 1 00                | 31                 | —                  | 644      | For alimentary pastes ("para fideos") ..   | 5 00                | 31                 | —                  |      |  |  |  |  |
| 569      | Knives and forks, silver.....gramme  | 0 05                | 31                 | —                  | 645      | Linings: Cotton, for caps and hats .....dozen  | 0 20                | 31                 | —                  |      |  |  |  |  |
| 569      | Collars and cuffs: (1) Cotton, plain or<br>figural, for ladies and girls.....dozen         | 3 00                | 48                 | —                  | 646      | Silk, silk and cotton, or pure cotton for<br>caps and hats.....dozen                     | 0 80                | 48                 | —                  |      |  |  |  |  |
| 570      | The same, embroidered, for ladies and<br>girls.....dozen                                   | 4 00                | 48                 | —                  | 647      | Covers, paper, for hats.....dozen  | 0 50                | 31                 | —                  |      |  |  |  |  |
| 571      | Collars and cuffs, with Valenciennes or<br>similar lace.....dozen                          | 15 00               | 48                 | —                  | 648      | Linings, paper, for hats .....dozen  | 2 40                | 31                 | —                  |      |  |  |  |  |
| 572      | Separate or cuffs alone, (shall be appraised<br>half of the value of cuffs and collars) .. | —                   | 48                 | —                  | 649      | Match boxes: Mother-of-pearl or ivory, plain<br>or wrought.....each                      | 1 00                | 31                 | —                  |      |  |  |  |  |
| 573      | Men's, cotton.....dozen  | 1 00                | 48                 | —                  | 649      | The same, silver.....gramme  | 0 05                | 31                 | —                  |      |  |  |  |  |
| 574      | Men's, linen and cotton.....dozen  | 0 50                | 48                 | —                  | 650      | Of Russian leather or its imitation and<br>composition, common or fine.....doz.          | 6 00                | 31                 | —                  |      |  |  |  |  |
| 575      | Men's, woolen.....dozen  | 1 50                | 31                 | —                  | 651      | Of tiptop leather or its imitation and<br>composition, common or fine.....doz.           | 0 80                | 31                 | —                  |      |  |  |  |  |
| 576      | Rubber, for men and children.....dozen   | 1 10                | 31                 | —                  | 652      | Of flannel or tartan, woollen (2) ..kilog. net   | 2 40                | —                  | 0 75               |      |  |  |  |  |
| 577      | Beads, white and yellow metal.....dozen  | 1 20                | 31                 | —                  | 653      | Of tartan, woollen and cotton.....kilog.   | 2 00                | —                  | 0 62               |      |  |  |  |  |
| 578      | Dice, bone.....dozen   | 3 60                | 31                 | —                  | 654      | Cotton.....kilog.  | 0 90                | —                  | 0 28               |      |  |  |  |  |
| 579      | Ivory.....kilog.   | 1 60                | 31                 | —                  | 655      | Blankets (see Nos. 524-528).   |                     |                    |                    |      |  |  |  |  |
| 580      | Damask: Cotton.....kilog.  | 1 60                | 31                 | —                  | 656      | Galloons: Wool and cotton, for carriages,<br>from 4 to 7 centimetres wide .....metre     | 0 12                | 31                 | —                  |      |  |  |  |  |
| 581      | (See 5th Section)  |                     |                    |                    | 657      | Woolen for bedding.....100 metres  | 2 30                | 31                 | —                  |      |  |  |  |  |
| 582      | Linen or linen and cotton.....dozen  | 2 00                | 31                 | —                  | 658      | Cotton, from 5 to 7 centimetres wide, for<br>girdles.....metre                           | 0 08                | 31                 | —                  |      |  |  |  |  |
| 583      | Woollen.....dozen  | 2 50                | 31                 | —                  | 659      | Other widths.....in proportion, 31   |                     |                    |                    |      |  |  |  |  |
| 584      | Wool and cotton.....dozen  | 2 00                | 31                 | —                  | 660      | Woollen, from 4 to 7 centimetres wide,<br>for carriages.....metre                        | 0 24                | 31                 | —                  |      |  |  |  |  |
| 585      | Silk.....dozen   | 25 00               | 31                 | —                  | 661      | Woolen, for finishing carriages.....metre  | 4 60                | 31                 | —                  |      |  |  |  |  |
| 586      | Silk and cotton or wool and silk.....dozen   | 15 00               | 31                 | —                  | 662      | Wool and silk, from 4 to 7 centimetres<br>wide, for carriages.....metre                  | 0 35                | 31                 | —                  |      |  |  |  |  |
| 587      | For furniture (see 5th Section).   |                     |                    |                    | 663      | Gold and silver, fine.....gramme   | 0 07                | 31                 | —                  |      |  |  |  |  |
| 588      | Checker boards, wooden, face.....dozen   | 15 00               | 31                 | —                  | 664      | Thread, plated or gilt, common.....kilog.  | 3 00                | 31                 | —                  |      |  |  |  |  |
| 589      | The same, ordinary.....dozen   | 6 00                | 31                 | —                  | 665      | Tissue: Of cotton, for dresses, 1 metre in<br>width.....metre                            | 0 16                | 31                 | —                  |      |  |  |  |  |
| 590      | Thimbles: Silver.....gramme  | 0 05                | 31                 | —                  | 666      | Of wool and cotton, for dresses, same<br>width.....metre                                 | 0 22                | 31                 | —                  |      |  |  |  |  |
| 591      | Brass, steel and alloys.....dozen  | 0 60                | 31                 | —                  | 667      | Of wool, cotton and silk, for dresses,<br>same width.....metre                           | 0 30                | 31                 | —                  |      |  |  |  |  |
| 592      | German silver, electro-plated.....dozen  | 2 50                | 31                 | —                  | 668      | Of wool, for dress, same width.....metre   | 0 30                | 31                 | —                  |      |  |  |  |  |
| 593      | Tailors', lined.....dozen  | 0 50                | 31                 | —                  | 669      | Of wool and silk, linen and silk or<br>cotton and silk, for dress, same width.....metre  | 0 40                | 31                 | —                  |      |  |  |  |  |
| 594      | Tailors', not lined.....dozen  | 0 20                | 31                 | —                  | 670      | Of linen, or linen and cotton, for<br>dresses, same width.....metre                      | 0 22                | 31                 | —                  |      |  |  |  |  |
| 595      | Bone.....dozen   | 8 00                | 31                 | —                  | 671      | Of white cotton, huckaback<br>("moteale") for towels.....kilog.                          | 1 00                | 31                 | —                  |      |  |  |  |  |
| 596      | Mother-of-pearl or ivory.....dozen   | 4 80                | 48                 | —                  | 672      | Of white cotton and linen or pure<br>linen.....kilog.                                    | 1 50                | 31                 | —                  |      |  |  |  |  |
| 597      | Aprons: Rubber, for ladies, unlined.....dozen  | 8 80                | 48                 | —                  | 673      | Balloons: Rubber, not inflated.....gross   | 0 25                | 31                 | —                  |      |  |  |  |  |
| 598      | Rubber, lined, bordered or not.....dozen   | 10 80               | 48                 | —                  | 674      | The same, with or without mouth-<br>pieces.....gross                                     | 1 80                | 31                 | —                  |      |  |  |  |  |
| 599      | Waterproof.....dozen   | 10 80               | 48                 | —                  | 675      | Caps or bonnets of knitted wool, cotton or an<br>admixture of cotton and wool.....kilog. | 4 00                | 31                 | —                  |      |  |  |  |  |
| 600      | Of pure or mixed cotton, silk or wool .. to appraise-                                      | ment.               | 48                 | —                  | 676      | The same, with silk.....kilog.   | 6 00                | 31                 | —                  |      |  |  |  |  |
| 601      | Dominoes: Bone.....dozen games   | 4 80                | 31                 | —                  | 677      | Plain, of merino or satin, for girls.....doz.  | 4 00                | 48                 | —                  |      |  |  |  |  |
| 602      | Ivory.....dozen  | 18 00               | 31                 | —                  | 678      | Merino or satin, quilted or trimmed ..   | 6 00                | 48                 | —                  |      |  |  |  |  |
| 603      | Cotton drills of all kinds.....kilog.  | 0 80                | —                  | 0 25               | 679      | Sau bonnets, cotton, for girls.....doz.  | 2 40                | 48                 | —                  |      |  |  |  |  |
| 604      | Insertions or festoons, embroidered, per<br>centimetre of embroidery.....metre             | 0 02                | 31                 | —                  | 680      | Cambic or muslin, with or without<br>insertions, common, for children.....doz.           | 0 80                | 48                 | —                  |      |  |  |  |  |
| 605      | Petticoats: (2) Cotton, plain or tulle.....each  | 1 00                | 48                 | —                  | 681      | Of better quality, trimmed or un-<br>trimmed.....doz.                                    | 2 50                | 48                 | —                  |      |  |  |  |  |
| 606      | Cottons, embroidered, scalloped or with<br>insertions.....each                             | 1 80                | 48                 | —                  | 682      | Cambic, with linen valenciennes lace ..  | 15 00               | 48                 | —                  |      |  |  |  |  |
| 607      | Fine, knitted, of wool, of cotton, or of<br>wool and cotton, mixed.....kilog.              | 4 00                | 31                 | —                  | 683      | Of hats, women's, of silk, velvet, or fine<br>straw (3).....doz.                         | 80 00               | 48                 | —                  |      |  |  |  |  |
| 608      | The same, ordinary and inferior.....dozen  | 6 00                | 31                 | —                  | 684      | The same, half-fine.....doz.   | 24 00               | 48                 | —                  |      |  |  |  |  |
| 609      | Of cloth or full cloth ("de pasta") ..<br>for ladies.....dozen                             | 6 00                | 48                 | —                  | 685      | Women's, velvet, chip or straw, or<br>imitation, ordinary.....doz.                       | 12 00               | 48                 | —                  |      |  |  |  |  |
| 610      | Lace: White, cotton, imitation, Valenciennes,<br>per centimetre of width.....100 metres    | 0 50                | 31                 | —                  | 686      | The same, common quality.....doz.  | 6 00                | 48                 | —                  |      |  |  |  |  |
| 611      | Cotton, other kinds, per centimetre of<br>width.....100 metres                             | 1 00                | 31                 | —                  | 687      | Of silk, cotton-lined, for men and<br>boys (4).....doz.                                  | 1 80                | 48                 | —                  |      |  |  |  |  |
| 612      | Wool or wool and cotton, per centi-<br>metre of width.....100 metres                       | 1 50                | 31                 | —                  | 688      | Silk-lined, for men and boys.....doz.  | 3 00                | 48                 | —                  |      |  |  |  |  |
| 613      | Linen, per centimetre of width.....metre   | 0 02                | 31                 | —                  | 689      | For imitation fur, for men & boys ..   | 2 40                | 48                 | —                  |      |  |  |  |  |
| 614      | Silk flusion, per centimetre of width ..   | 0 03                | 31                 | —                  | 690      | Straw, women's, untrimmed.....doz.   | 4 00                | 48                 | —                  |      |  |  |  |  |
| 615      | Gampire, per centimetre of width.....kilog.  | 30 00               | 31                 | —                  | 691      | Or caps, cassimere or cloth, lined with<br>silk or cotton, for men and boys.....doz.     | 3 00                | 48                 | —                  |      |  |  |  |  |
| 616      | Barbie ("espuñilla") (see Nos. 665-672).   |                     |                    |                    | 692      | Cassimere or cloth, with silk or mixed<br>silk galloon, for naval use.....doz.           | 5 00                | 48                 | —                  |      |  |  |  |  |
| 617      | Seam for chairs.....kilog.   | 0 80                | 31                 | —                  | 693      | Or bonnets of fancy woollen and cotton<br>stuffs, common, for girls.....doz.             | 2 40                | 48                 | —                  |      |  |  |  |  |
| 618      | Rice or Italian straw.....dozen  | 2 50                | 31                 | —                  | 694      | Silk or taffeta, for men and boys.....doz.   | 6 00                | 48                 | —                  |      |  |  |  |  |
| 619      | (see Trimmings)  |                     |                    |                    | 695      | Silk, knitted.....kilog.   | 20 00               | 31                 | —                  |      |  |  |  |  |
| 620      | Cases: For spectacles, empty.....dozen   | 0 50                | 31                 | —                  | 696      | Sailors', woollen.....doz.   | 4 00                | 31                 | —                  |      |  |  |  |  |
| 621      | Leather, empty, for rings, breast pins,<br>brooches and like trinkets.....dozen            | 2 40                | 31                 | —                  | 697      | Gloves: Cotton, ordinary.....doz. pairs  | 1 00                | 31                 | —                  |      |  |  |  |  |
| 622      | The same, for bracelets, ornaments and<br>the like.....dozen                               | 3 60                | 31                 | —                  | 698      | Of silk or floss silk, all sizes and all<br>kinds.....kilog.                             | 30 00               | 31                 | —                  |      |  |  |  |  |
| 623      | The same, velvet or silk, for rings,<br>breast pins, brooches and the like.....dozen       | 4 00                | 31                 | —                  | 699      | Of silk and cotton.....kilog.  | 15 00               | 31                 | —                  |      |  |  |  |  |
| 624      | The same, of velvet or silk, for bracelets,<br>ornaments and the like.....dozen            | 6 00                | 31                 | —                  | 700      | Of kid, lamb and castor, for men, women<br>and children.....doz. pairs                   | 6 00                | 31                 | —                  |      |  |  |  |  |
| 625      | Belts: Of wool and cotton or pure cotton.....dozen   | 2 90                | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 626      | Woollen.....dozen  | 3 30                | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 627      | Silk.....dozen   | 20 00               | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 628      | Silk and cotton.....dozen  | 15 00               | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 629      | Or baby leathers, cotton.....dozen   | 3 60                | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 630      | Overs-kirts ("faldones").....to appraise-  | ment.               | 48                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
| 631      | Flush :  |                     |                    |                    |          |  |                     |                    |                    |      |  |  |  |  |
| 632      | Cotton, for hats, one metre in width, metre  | 0 60                | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |
|          | Silk, for hats.....kilog.  | 20 00               | 31                 | —                  |          |  |                     |                    |                    |      |  |  |  |  |

(1) Bonquets composed of two or three stems shall be proportionately  
available according to kind.

(1) Children's collars up to 35 centimetres shall be appraised with a reduction of 30% on the value of men's collars.  
(2) Petticoats, for girls, shall be appraised with a reduction of 30%, according to kind.

(1) Bonquets composed of two or three stems shall be proportionately dutiable according to kind.

(2) Flannel for men's wearing apparel is dutiable as cassimere.  
(3) Girls' hats of the kind referred to shall be appraised with a reduction of 30%.

(4) Girls' bonnets shall be appraised with a reduction of 30%, according to kind.



## 2ND SECTION—Small Wares &amp;c.—continued.

| Nos. | Goods.  | Valuation, p. c. | Duty, per cent. | specific, Peso, c. | Nos. | Goods.  | Valuation, p. c. | Duty, per cent. | specific, Peso, c. |
|------|---|------------------|-----------------|--------------------|------|---|------------------|-----------------|--------------------|
| 701  | Of leather or cassimere, for men and boys .....   | 2 40             | 31              | —                  | 764  | Mandaplanos or Tropes linen .....   | 0 80             | —               | 0 25               |
| 702  | Gloves, of linen and imitation linen, for men and boys .....  | 2 40             | 31              | —                  | 765  | Madrus or Babant linen .....  | 0 80             | —               | 0 25               |
| 703  | Of silk, knitted, fine & half-fine, .kilog.   | 4 50             | 31              | —                  | 766  | Naukenen: Of cotton .....   | 1 50             | 31              | —                  |
| 704  | Of silk or silk mixture, lined with bou-lazine .....  | 4 00             | 31              | —                  | 767  | Indian, in pieces of 1 metre wide .....   | 0 13             | 31              | —                  |
| 705  | Knitted, of silk, embroidered or plain, and mittens .....   | 30 00            | 31              | —                  | 768  | Muffs (see No. 710).  | —                | —               | —                  |
| 706  | Of Scotch or imitation Scotch thread, long, for ladies .....  | 4 50             | 31              | —                  | 769  | Manikins or lay figures, for milliners .....  | 4 00             | 31              | —                  |
| 706a | The same, for children (see No. 707).   | 2 00             | 31              | —                  | 770  | Cuffs: Of knitted wool, cotton, or of wool and cotton mixed .....   | 4 00             | 31              | —                  |
| 707  | Knitted, of wool, for workmen .....   | 2 00             | 31              | —                  | 771  | The same, with silk .....   | 6 00             | 31              | —                  |
| 708  | Fencing or for playing ball .....   | 9 60             | 31              | —                  | 772  | Rugs, travelling, of baize or of plush skin .....   | 0 80             | 31              | —                  |
| 709  | Cotton, for men and women, half-fine .....  | 1 60             | 31              | —                  | 773  | Tablecloths: Of cotton .....  | 1 50             | 31              | —                  |
| 709a | For boys and girls (rebate of 30%) ..   | —                | 31              | —                  | 774  | Of linen, or linen and cotton mixed ..  | 2 00             | 31              | —                  |
| 710  | Muffs .....   | —                | —               | —                  | 775  | Mantillas, of silk gauze .....  | —                | —               | —                  |
| 711  | Leggings ("guarapiernas") .....   | —                | —               | —                  | 776  | Ivory, unwrought .....  | —                | —               | —                  |
| 712  | Of silk and rubber .....  | 20 00            | 31              | —                  | 777  | Jews' harps ("marimbas") .....  | 0 50             | 31              | —                  |
| 713  | Of rubber or oilcloth .....   | 8 00             | 31              | —                  | 778  | Stockings: Of cotton, seamless and fine, seamed or woven without seam (1) ..  | 2 50             | 31              | —                  |
| 713a | Tinsel (see Nos. 457-459) .....   | —                | —               | —                  | 779  | Of cotton, with or without seam, half-fine .....  | 1 50             | 31              | —                  |
| 714  | Grenadine: Of silk, plain or figured ..   | 30 00            | 31              | —                  | 780  | Common or inferior, with or without seam .....  | 0 80             | 31              | —                  |
| 715  | Of silk and cotton or silk and wool ..  | 12 00            | 31              | —                  | 781  | Of linen and its imitations, for men and women .....  | 5 00             | 31              | —                  |
| 716  | Buckles of steel or iron, rimmed or not, for trousers and waistcoats .....  | 0 25             | 31              | —                  | 782  | Of wool, pure or mixed with cotton, fine .....  | 5 00             | 31              | —                  |
| 717  | Thick: On spoons of all kinds .....   | 0 14             | 31              | —                  | 783  | The same, half-fine or common .....   | 2 50             | 31              | —                  |
| 718  | In balls, packets or skeins; also during and embroidery thread .....  | 1 40             | 31              | —                  | 784  | Of wool, or wool and cotton, inferior ..  | 1 40             | 31              | —                  |
| 719  | Marking .....   | 3 00             | 31              | —                  | 785  | Of silk .....   | 20 00            | 31              | —                  |
| 720  | Shapings of laws ..   | —                | —               | —                  | 786  | Of silk and cotton, for women .....   | 12 00            | 31              | —                  |
| 721  | For women's caps or bonnets .....   | 1 20             | 31              | —                  | 787  | Merino: Of cotton and wool, or pure cotton ..   | 1 80             | 31              | —                  |
| 722  | For hair dressers (see Nos. 396 and 397).   | —                | —               | —                  | 788  | Or Scotch cassimere, of pure wool ..  | 3 00             | 31              | —                  |
| 723  | For hats .....  | 6 00             | 31              | —                  | 789  | Beads, or small bugs of steel, silver or gilt .....   | 0 60             | 31              | —                  |
| 724  | Hair pins, in boxes or packets (including immediate packages) .....   | 0 40             | 31              | —                  | 790  | Of glass .....  | 1 00             | 31              | —                  |
| 725  | Silk, oiled, in pieces of 1 metre in width ..   | 0 35             | 31              | —                  | 791  | Dolls: Of wood or china, undressed, or covered with percale tissue, up to 21 centimetres in height (2) ..           | 1 80             | 31              | —                  |
| 726  | Oilcloth (see Nos. 3297 and 3298) ..  | —                | —               | —                  | 792  | Assorted, ordinary, of wood, cardboard or wax, up to 21 centimetres in height ..                                    | 1 00             | 31              | —                  |
| 727  | Cloth: Irish, of linen or linen and cotton mixed .....  | 3 00             | 31              | —                  | 793  | The same, from 22 to 42 centimetres ..  | 2 00             | 31              | —                  |
| 728  | Of cotton of all kinds, except red cotton stuff ("punzo") .....   | 0 90             | 31              | —                  | 794  | Of wax, with hair, from 41 to 60 centimetres in height .....  | 6 00             | 31              | —                  |
| 729  | Jackets: Of cloth or cassimere, mixed ..  | 48 00            | 48              | —                  | 795  | The same, without hair .....  | 4 00             | 31              | —                  |
| 730  | The same, pure wool .....   | 96 00            | 48              | —                  | 796  | Large, fine, with hair, and dressed, from 41 to 60 centimetres in height .....                                      | 12 00            | 31              | —                  |
| 731  | Of linen duck, linen airt, or pure cotton .....   | 14 40            | 48              | —                  | 797  | Muslin: Delaine .....   | 3 20             | 31              | —                  |
| 732  | Of lustring and alpaca .....  | 24 00            | 48              | —                  | 798  | Of wool and cotton .....  | 2 60             | 31              | —                  |
| 733  | Tissues called "jergas":  | —                | —               | —                  | 799  | Batiste, jaconet, cambric, lawn, of cotton, white, with fine colored or loose-woven designs, 1 metre in width ..... | 0 16             | 31              | —                  |
| 734  | Coarse, of cotton or hemp, for saddle linings and cloths .....  | 0 50             | 31              | —                  | 800  | The same, dumasked, 1 metre in width .....  | 0 12             | 31              | —                  |
| 735  | Of wool and cotton, for same purpose ..   | 0 80             | 31              | —                  | 801  | The same, embroidered, 1 metre in width .....   | 0 30             | 31              | —                  |
| 736  | Of wool for same purpose .....  | 1 00             | 31              | —                  | 802  | The same, half-fine and ordinary, 1 metre in width .....  | 0 10             | 31              | —                  |
| 737  | Caddis ("jergon"): Coarse, of wool and cotton, 1 metre wide .....   | 0 75             | 31              | —                  | 803  | Eyelets, metal, for tailors .....   | 1 10             | 31              | —                  |
| 738  | Coarse, of wool, 1 metre wide .....   | 1 20             | 31              | —                  | 804  | Overcoats:  | —                | —               | —                  |
| 739  | Coarse, of cotton, hemp, or hemp and cotton, or "chuse" 1 metre wide .....  | 0 25             | 31              | —                  | 805  | Of cloth or cassimere, pure wool .....  | 96 00            | 48              | —                  |
| 740  | Wool or yarn for marking, embroidering, or tapestry .....   | 2 50             | 31              | —                  | 806  | Waterproof, silk, wool or cotton ..   | 48 00            | 48              | —                  |
| 741  | Spangles: Of imitation gold or silver ..  | 7 00             | 31              | —                  | 807  | Ordinary: Of cotton, black or colored, 1 metre in width .....   | 0 60             | 31              | —                  |
| 742  | Of real gold or silver (see No. 458).   | —                | —               | —                  | 808  | Ribbed, for trousers .....  | 0 35             | 31              | —                  |
| 743  | Eye-glasses:  | —                | —               | —                  | 809  | Pantaloons: Of cassimere, mixed (3) ..  | 20 00            | 48              | —                  |
| 744  | Fine, with or without cases .....   | 12 00            | 31              | —                  | 810  | Of pure wool .....  | 40 00            | 48              | —                  |
| 745  | Common .....  | 3 60             | 31              | —                  | 811  | Of duck, linen, linen and cotton, or of pure cotton .....   | 7 20             | 48              | —                  |
| 746  | Coats: Frock, cassimere or embroidered, of pure wool .....  | 120 00           | 48              | —                  | 812  | Shades of paper or cardboard, for lamps, with or without frame .....  | 1 20             | 31              | —                  |
| 747  | The same, of wool and cotton .....  | 60 00            | 48              | —                  | 813  | Screens: Of palm leaf .....   | 1 20             | 31              | —                  |
| 748  | Prayer-books, with covers of tortoise-shell, mother-of-pearl, ivory, fine metal, and Russian leather or imitations thereof ..       | 36 00            | 31              | —                  | 814  | Of paper or Indian mull .....   | 3 00             | 31              | —                  |
| 749  | Cloth: Cotton, of all kinds, unbleached, and white .....  | 0 50             | —               | 0 155              | 815  | Floor-cloths ("pañete"), 1 metre in width ..  | 0 35             | 31              | —                  |
| 750  | White .....   | 0 60             | —               | 0 20               | 816  | Cloth: Woollen, of all kinds .....  | 3 00             | —               | 0 93               |
| 751  | Linen and cotton mixed .....  | 0 60             | —               | 0 20               | 817  | Wool and cotton, of all kinds (4) ..  | 1 00             | —               | 0 31               |
| 752  | Garters: Cotton, ordinary, with or without buckles, for women and girls .....   | 0 40             | 31              | —                  | 818  | For printing or lithographing presses ..  | —                | —               | —                  |
| 753  | Silk, or silk and cotton mixed, plain, with buckles, including those of worsted elastic and kid, for women and girls .....          | 1 00             | 31              | —                  | 819  | Kerchiefs or scarfs: Of white or colored cotton, per metre of length .....  | 1 00             | 31              | —                  |
| 754  | Silk, ornamented, and other kinds .....   | 2 00             | 31              | —                  | 820  | Of linen, or linen and cotton, per metre of length .....  | 3 00             | 31              | —                  |
| 755  | Elastics, cotton, or silk and cotton, for shirt sleeves .....   | 0 60             | 31              | —                  | 821  | Embroidered or figured .....  | —                | —               | —                  |
| 756  | Lawn: For lining, buckram ("bougain") of cotton, 1 metre in width .....   | 0 08             | 31              | —                  | 822  | Scarfs: Wool, or wool and cotton, for the neck .....  | 3 00             | 31              | —                  |
| 757  | Or cotton batiste (see No. 753) .....   | —                | —               | —                  | 823  | Cotton, with cotton or woollen fringes, for the neck .....  | 1 50             | 31              | —                  |
| 758  | Striped goods, Oxford, ginghams with cotton and similar borders, "maynders," "caso-lina," mixed cloth & striped cloth, .kil. net .. | 0 70             | 31              | 0 20               | 824  | Merino or muslin delaine, pure wool, or of wool and cotton mixed .....  | 3 70             | 31              | —                  |
| 759  | Silk ribbons of pure or mixed silk, per centimetre wide .....   | 1 60             | 31              | —                  | 825  | The same, embroidered .....   | 5 50             | 31              | —                  |
| 760  | Caracas and raven duck .....  | 100              | 31              | —                  | 826  | Silk, of all kinds .....  | 20 00            | 31              | —                  |
| 761  | Of hemp or pita, unbleached, white, or striped in colors .....  | 0 35             | 31              | —                  | 827  | Silk and cotton .....   | 12 00            | 31              | —                  |
| 762  | Of cotton .....   | 0 60             | 31              | —                  |      |   |                  |                 |                    |
| 763  | Lotto games: In cardboard or wooden boxes, up to 24 cards .....   | 2 50             | 31              | —                  |      |   |                  |                 |                    |
| 764  | The same, with more than 24 cards (in proportion to the number of cards) ..   | —                | —               | —                  |      |   |                  |                 |                    |
| 765  | Lut string or alpaca, black, of cotton and wool, plain or twilled, 1 metre in width .....   | 0 24             | 31              | —                  |      |   |                  |                 |                    |
| 766  | Mourning bands:   | —                | —               | —                  |      |   |                  |                 |                    |
| 767  | Of crape, with elastic, for hats .....  | 4 00             | 31              | —                  |      |   |                  |                 |                    |
| 768  | Cassimere .....   | 3 60             | 48              | —                  |      |   |                  |                 |                    |
| 769  | Silk .....  | 80 00            | 48              | —                  |      |   |                  |                 |                    |

(1) Stockings for children shall be appraised with a reduction of 30%, according to kind.

(2) Dressed dolls shall be appraised with a surtax of 50% according to kind.

(3) Children's pantaloons shall be appraised with a reduction of 30%, according to kind.

(4) Tissues of this kind, the warp or woof of which is of cotton, shall be considered as cassimere and cloth of wool and cotton.

## TARIFF.]

## URUGUAY.

| Nos. | Goods.  | Valuation.<br>p. c. | per<br>cent. | Duty.<br>specif.<br>Peso c. | Nos. | Goods.  | Valuation.<br>p. c. | per<br>cent. | Duty.<br>specif.<br>Peso c. |
|------|---|---------------------|--------------|-----------------------------|------|---|---------------------|--------------|-----------------------------|
| 828  | Knitted, of wool, or cotton, or of cotton and wool mixed .....kilog.  | 4 00                | 31           | —                           | 901  | Or sun umbrellas of silk and cotton, twilled or plain, Brazilian.....doz.   | 4 00                | 31           | —                           |
| 829  | The same, mixed with silk.....doz.  | 6 00                | 31           | —                           | 902  | Of foulard, pure or mixed satin, with or without sheath, twilled or silk.....doz.   | 10 00               | 31           | —                           |
| 830  | Of cotton plush.....doz.  | 3 20                | 31           | —                           | 903  | Or sun umbrellas of silk or silk and cotton, with or without lace, and embroidered sunshades.....doz.                                   | 24 00               | 31           | —                           |
| 831  | The same, with silk.....doz.  | 5 30                | 31           | —                           | 904  | Or sun umbrellas, cotton, for men.....each  | 0 40                | 31           | —                           |
| 832  | Umbrellas: (1)<br>Of silk or silk mixture, with handles of mother-of-pearl, ivory, or tortoise-shell.....doz.             | 36 00               | 31           | —                           | 905  | Of wool, pure or mixed, for men.....doz.  | 1 20                | 31           | —                           |
| 833  | The same, with other handles.....doz.   | 24 00               | 31           | —                           | 906  | Of silk or foulard, for men.....doz.  | 20 00               | 31           | —                           |
| 834  | Of cotton.....doz.  | 6 00                | 31           | —                           | 907  | Satinale of silk.....kilog.   | 12 00               | 31           | —                           |
| 835  | Shirt fronts: Of linen or cotton.....doz.   | 3 00                | 48           | —                           | 908  | Of silk and cotton.....doz.   | 20 00               | 31           | —                           |
| 836  | Of merino or muslin delaine, for mourning.....doz.  | 3 60                | 48           | —                           | 909  | Satin: Of silk.....doz.   | 12 00               | 31           | —                           |
| 837  | Combs: Smoothing, of natural horn, hardened rubber and imitation tortoise-shell or tortoise-shell.....doz.                | 0 40                | 31           | —                           | 910  | The same, with cotton.....doz.  | 12 00               | 31           | —                           |
| 838  | Of buffalo horn, with or without metal ridge, and the same in packages.....doz.   | 1 20                | 31           | —                           | 911  | Of wool and silk, 1 metre wide.....metre  | 1 70                | 31           | —                           |
| 839  | Of tortoise-shell.....gramme  | 0 04                | 31           | —                           | 912  | Comforters or scarfs ("rebozos") :<br>Cotton.....kilog.   | 1 50                | 31           | —                           |
| 840  | Of ivory.....kilog.   | 14 00               | 31           | —                           | 913  | Of wool, or wool and cotton.....doz.  | 3 00                | 31           | —                           |
| 841  | Ornamental, of tortoise-shell, gramine or similar, plain, inlaid, or open-worked, of all kinds.....doz.                   | 0 04                | 31           | —                           | 914  | Of merino, plain.....doz.   | 3 70                | 31           | —                           |
| 842  | The same, buffalo, common, in packages.....doz.   | 2 00                | 31           | —                           | 915  | Of merino, embroidered.....doz.   | 5 50                | 31           | —                           |
| 843  | The same, buffalo, common, in packages.....doz.   | 0 30                | 31           | —                           | 916  | Of imitation cashmere, half-fine and ordinary.....each  | 7 00                | 31           | —                           |
| 844  | Small, of hardened rubber, inlaid or not, for holding the hair.....doz.   | 0 30                | 31           | —                           | 917  | The same, fine.....doz.   | 30 00               | 31           | —                           |
| 845  | Pocket, natural horn, for the beard, up to 10 centimetres.....doz.  | 0 20                | 31           | —                           | 918  | Of crape, grenadine, satin, pique, gros grain, or moire silk, plain and embroidered.....kilog.  | 20 00               | 31           | —                           |
| 846  | Balls: Rubber.....doz.  | 0 60                | 31           | —                           | 919  | Of wool, cotton, or wool and cotton, knitted.....kilog.   | 4 00                | 31           | —                           |
| 847  | Covered with leather.....doz.   | 0 30                | 31           | —                           | 920  | The same, with silk.....doz.  | 6 00                | 31           | —                           |
| 848  | Saddle cloth ("pellones") :<br>English, fine and half-fine.....each   | 2 00                | 31           | —                           | 921  | Of cotton plush.....doz.  | 5 30                | 31           | —                           |
| 849  | The same, inferior and ordinary.....doz.  | 0 80                | 31           | —                           | 922  | The same, with silk.....doz.  | 20 00               | 31           | —                           |
| 850  | Chilian and imitations thereof.....doz.   | 4 00                | 31           | —                           | 923  | Nets: Hair, of silk, plain.....kilog.   | 30 00               | 31           | —                           |
| 851  | Of cheepskin, tanned.....doz.   | 20 00               | 44           | —                           | 924  | Hair, with beads or otherwise adorned.....doz.  | 10 00               | 31           | —                           |
| 852  | The same, lined.....doz.  | 20 00               | 48           | —                           | 925  | Unvisible, wool, or imitation hair.....doz.   | 3 00                | 31           | —                           |
| 853  | Percaleine and percale, striped, of cotton kilog.net  | 0 90                | —            | 0 28                        | 926  | Cotton mesh and braid.....doz.  | 3 00                | 31           | —                           |
| 854  | Perfumery (see Nos. 4317-4368).....doz.   | 0 30                | 31           | —                           | 927  | Reps (see Nos. 3157 and 3159).....doz.  | —                   | —            | according to appraisalment. |
| 855  | Pearls: Imitation.....12 gross  | 1 00                | 48           | —                           | 928  | Rosaries.....doz.   | —                   | —            | according to appraisalment. |
| 856  | Fine.....gramme   | 4 00                | 48           | —                           | 929  | Vests or blouses: For men, (1) and cotton, or pure cotton, for linen or linen.....doz.  | 10 80               | 48           | —                           |
| 857  | Chest pads, chamois, for fencing.....each   | 0 80                | —            | 0 25                        | 930  | Mixed cloth or cassimere, for men.....doz.  | 36 00               | 48           | —                           |
| 858  | Tissue called cotton skin or Angola cloth.....kilog.  | 2 00                | 31           | —                           | 931  | Cloth or cassimere, pure wool, for men.....doz.   | 72 00               | 48           | —                           |
| 859  | Fonets: For holy water, of crystal.....doz.   | 2 00                | 31           | —                           | 932  | Lustring or alpaca, for men.....doz.  | 18 00               | 48           | —                           |
| 860  | Of composition or porcelain.....doz.  | 2 00                | 31           | —                           | 933  | Japanese floss silk, unbleached, for men.....doz.   | 18 00               | 48           | —                           |
| 861  | Of lead or glass, assorted, for holy water.....doz.   | 0 80                | 31           | —                           | 934  | Women's.....doz.  | —                   | —            | according to appraisalment. |
| 862  | Pique: Cotton, for waistcoats, in patterns or in the piece.....metre  | 1 00                | 31           | —                           | 935  | Serge of wool and silk, 1 metre wide.....metre  | 1 70                | 31           | —                           |
| 863  | Of cotton and silk, for waistcoats.....metre  | 1 50                | 31           | —                           | 936  | Silk, sewing or embroidery, in skeins or on spools, of all kinds and of whatever origin, including twist.....kilog.                     | 10 00               | 31           | —                           |
| 864  | For clothing.....sq. metre  | 0 25                | 31           | —                           | 937  | Silk tissues:<br>Unbleached, Japanese, plain.....doz.   | 6 00                | 31           | —                           |
| 865  | Of silk.....kilog.  | 20 00               | 31           | —                           | 938  | The same, figured.....doz.  | 12 00               | 31           | —                           |
| 865a | Of silk and cotton.....kilog.   | 12 00               | 31           | —                           | 939  | Flource, Levantine, gros grain, pique, silk cloth, Pekin, satin, satinet, silk serge &c., plain or figured, black or colored.....kilog. | 20 00               | 31           | —                           |
| 866  | Silver: Manufactures of, gilt or not, gramine with filigree.....doz.  | 0 09                | 31           | —                           | 940  | The same, mixed with cotton.....doz.  | 12 00               | 31           | —                           |
| 867  | With filigree.....doz.  | 0 09                | 31           | —                           | 941  | Table napkins: Of cotton.....doz.   | 2 00                | 31           | —                           |
| 868  | Feathers: Short, up to 19 centimetres, for ladies' hat trimmings.....doz.   | 4 00                | 31           | —                           | 942  | Of linen or linen and cotton.....doz.   | 2 00                | 31           | —                           |
| 869  | The same, more than 20 centimetres.....doz.   | 10 00               | 31           | —                           | 943  | Towels, kitchen, cotton, cotton and linen, or linen.....kilog.  | 0 75                | 31           | —                           |
| 870  | Gaiters: Sheepskin, for hunters.....pair  | 3 00                | 48           | —                           | 944  | Overcoats:<br>Of cloth or cassimere, mixed (2).....doz.   | 72 00               | 48           | —                           |
| 871  | Of wool, cotton, or cotton and wool, knitted.....kilog.   | 4 00                | 31           | —                           | 945  | The same, pure wool.....doz.  | 144 00              | 48           | —                           |
| 872  | The same, with silk.....kilog.  | 6 00                | 31           | —                           | 946  | Dress preservers: Of rubber and cotton, for women.....doz. pairs  | 0 60                | 31           | —                           |
| 873  | Cassimere, assorted, for children, and gaiters of varnished cloth.....doz. pairs  | 5 00                | 48           | —                           | 947  | Rubber and silk.....doz.  | 50 00               | —            | —                           |
| 874  | Of varnished leather, large size.....pair   | 4 00                | 48           | —                           | 948  | Hats: Chilian straw, of all kinds (3).....doz.  | 10 00               | —            | —                           |
| 875  | Of cloth, common, for soldiers.....doz. pairs   | 1 50                | 48           | —                           | 949  | Bundled straw, fine.....doz.  | 6 00                | —            | —                           |
| 876  | Of caoutchouc.....pair  | 1 50                | 31           | —                           | 950  | The same, and imitation common.....doz.   | 6 00                | —            | —                           |
| 877  | Jerseys ("polcas") : Of wool, cotton, or mixture of wool and cotton, knitted.....kilog.                                   | 4 00                | 31           | —                           | 951  | Of palm leaf, shavings, tissue, bark and the like, half-fine, for women (see Nos. 675-695).....doz.                                     | 6 00                | —            | —                           |
| 878  | The same, with silk.....doz.  | 6 00                | 31           | —                           | 952  | The same, ordinary or inferior.....doz.   | 6 00                | —            | —                           |
| 879  | Vials, empty.....doz.   | 0 70                | 31           | —                           | 953  | Of cloth on cardboard or composition shape, for children.....doz.   | 2 00                | —            | —                           |
| 880  | Pouches: Of pure woollen cloth.....each   | 16 00               | 48           | —                           | 954  | Of beaver, silk, cassimere or felt, high crown, fine.....doz.   | 42 00               | —            | —                           |
| 881  | The same, wool and cotton.....doz.  | 10 00               | 48           | —                           | 955  | The same, low crown, stiff brim.....doz.  | 20 00               | —            | —                           |
| 882  | Of rubber or silk, waterproof.....doz.  | 8 00                | 48           | —                           | 956  | Of felt or cloth, soft, not made up.....doz.  | 12 00               | —            | —                           |
| 883  | Of waterproof, of wool, or mixture of wool.....each   | 5 00                | 48           | —                           | 957  | Of felt or cloth, soft, not made up.....doz.  | 10 00               | —            | —                           |
| 884  | Of cotton waterproof.....each   | 3 00                | 48           | —                           | 958  | Men's, woollen, stiff brim.....doz.   | 3 00                | —            | —                           |
| 885  | Or wrap, of wool, or wool and cotton, with or without silk binding and with or without an opening for the head.....kilog. | 2 80                | 31           | —                           | 959  | Men's, woollen, stiff brim, finely finished.....doz.  | 20 00               | —            | —                           |
| 886  | The same, cotton.....doz.   | 1 60                | 31           | —                           | 960  | Men's, of oilcloth.....doz.   | 7 00                | —            | —                           |
| 887  | The same, silk.....doz.   | 20 00               | 31           | —                           | 961  | Soft, cassimere of wool.....doz.  | 10 00               | —            | —                           |
| 888  | The same, silk and cotton, or silk and wool.....kilog.  | 12 00               | 31           | —                           | 962  | Straw, broad-brimmed, for reapers (men's and boys').....doz.  | 1 20                | —            | —                           |
| 889  | Purses (see Nos. 507-510).....doz.  | —                   | —            | —                           | 963  | Of rushes, not made up, for sailors.....doz.  | 1 00                | —            | —                           |
| 890  | Brooches and bracelets.....doz.   | —                   | —            | —                           | 964  | —   | —                   | —            | —                           |
| 891  | Pranillo: Of wool and cotton.....metre  | 0 35                | 31           | —                           |      |   |                     |              |                             |
| 892  | Of wool.....metre   | 0 53                | 31           | —                           |      |   |                     |              |                             |
| 893  | Lace (see Nos. 610-615).....doz.  | 2 40                | 31           | —                           |      |   |                     |              |                             |
| 894  | Bedkins, bugs, for overbolstering.....gross   | 4 00                | 31           | —                           |      |   |                     |              |                             |
| 895  | Codkins: Fur, assorted.....doz. pairs   | 2 00                | 48           | —                           |      |   |                     |              |                             |
| 896  | Linen, or linen and cotton.....doz.   | 1 80                | 48           | —                           |      |   |                     |              |                             |
| 897  | Pure cotton, for men.....doz.   | 1 50                | 31           | —                           |      |   |                     |              |                             |
| 898  | Of rubber, for shirts.....doz.  | 1 50                | 31           | —                           |      |   |                     |              |                             |
| 899  | Parasols:<br>Cotton, inferior, for women and girls.....doz.   | 2 00                | 31           | —                           |      |   |                     |              |                             |
| 900  | The same, half-fine and fine, with lace or embroidery.....doz.  | 6 00                | 31           | —                           |      |   |                     |              |                             |

(1) Vests or blouses for children shall be appraised with a reduction of 30% according to kind.

(2) Overcoats for children shall be appraised with a reduction of 30%, according to kind.

(3) Hats, not finished, shall be appraised at 2 pesos less and those for children with a reduction of 30%, according to kind.

(1) Umbrellas with swords shall be appraised with an increase of 40% and be liable to a duty of 5%.

## 2ND SECTION.—Small Wares &amp;c.,—continued.

Law dated July 17, 1915, fixing the Customs Duties to be levied on hats and hat shapes imported into Uruguay at the following specific rates:

|    | Nos.   | Goods. | Valuation, p. c. | Duty, per cent. | specific, cent. | Peso C. |
|----|--|--------|------------------|-----------------|-----------------|---------|
| 1  | Hard hats, of felt composed of hair of the otter, beaver, rabbit, hare &c., generally called "galeras" or "impers" |        |                  |                 |                 |         |
| 2  | Hard hats, as in the preceding heading, not finished (desarmados), or shapes                                       |        |                  |                 |                 |         |
| 3  | Soft hats of felt, composed of the hair of the otter, rabbit, hare &c.   |        |                  |                 |                 |         |
| 4  | Soft hats, as in the preceding heading, not finished (desarmados), or shapes                                       |        |                  |                 |                 |         |
| 5  | Hard hats, generally called "galeras" or "impers," composed of wool or mixtures of wool                            |        |                  |                 |                 |         |
| 6  | Hard hats as in the preceding heading, not finished (desarmados), or shapes  |        |                  |                 |                 |         |
| 7  | Soft hats of felt of wool, or mixtures of wool   |        |                  |                 |                 |         |
| 8  | Soft hats, as in the preceding heading, not finished (desarmados), or shapes                                       |        |                  |                 |                 |         |
| 9  | Hats of plaited straw, Palmier, Rothé, Manila, and of sewn straw, Italian and rustic, fine quality                 |        |                  |                 |                 |         |
| 10 | Straw hats, as in the preceding heading, not finished (desarmados), or shapes                                      |        |                  |                 |                 |         |
| 11 | Hats of straw, plaited or sewn, coarse rustic, Canton, and other kinds of straw                                    |        |                  |                 |                 |         |
| 12 | Hats of straw, as in the preceding heading, not finished (desarmados), or shapes                                   |        |                  |                 |                 |         |
| 13 | Straw hats for rapiers, or hats of rush and wood shavings  |        |                  |                 |                 |         |
| 14 | Children's hats, i.e., hats up to size 3, or 53 centimetres, 30% less than the duties above, according to kind.    |        |                  |                 |                 |         |

Additional duties amounting to 14%, established by various laws, are also to be levied on the valuations assigned to hats in the existing valuation tariff.

| Nos. | Goods.   | Valuation, p. c.       | Duty, per cent. | specific, cent. | Peso C. |
|------|--|------------------------|-----------------|-----------------|---------|
| 965  | Parasols (see Nos. 899-906)  |                        |                 |                 |         |
| 966  | Braces   | 3 00                   | 31              | —               | —       |
| 967  | Sweat bands: Of Morocco, for hats  | 0 50                   | 48              | —               | —       |
| 968  | The same, for caps   | 0 20                   | 48              | —               | —       |
| 969  | Talmas or wraps  | according to appraisal | 48              | —               | —       |
| 970  | Of cotton, inferior, 1 metre wide, .metre  | 0 05                   | 31              | —               | —       |
| 971  | The same, half-fine and fine, 1 metre wide   | 0 08                   | 31              | —               | —       |
| 972  | Turtan (see Nos. 652-654).   |                        |                 |                 |         |
| 973  | Cloth: Cotton and wool, for ponchos, including that with silk band   | 2 70                   | 31              | —               | —       |
| 974  | Cotton, for ponchos, including that with band of silk and wool   | 1 20                   | 31              | —               | —       |
| 975  | Knitted silk, for military sashes  | 20 00                  | 31              | —               | —       |
| 976  | Waterproof tissue, coated with rubber on both or either sides, or between two cloth surfaces, 1 metre wide | 1 00                   | 31              | —               | —       |
| 977  | Velvet: Of silk  | 20 00                  | 31              | —               | —       |
| 978  | Of silk and cotton   | 12 00                  | 31              | —               | —       |
| 979  | Scissors, sewing (see Nos. 2465-2468).   |                        |                 |                 |         |
| 980  | Embroidered bands, per centimetre of embroidery  | 0 02                   | 31              | —               | —       |
| 981  | Belts:   |                        |                 |                 |         |
| 982  | Leather, or patent leather, military, doz.   | 20 00                  | 48              | —               | —       |
| 983  | Of silk, or with silk cords, military, each  | 4 00                   | 31              | —               | —       |
| 984  | With silk and gold cord, silver or plated, military, each  | 6 00                   | 31              | —               | —       |
| 985  | With silver or gold cord, military, each   | 20 00                  | 31              | —               | —       |
| 986  | Towels: Cotton 1 metre long, including fringe  | 0 80                   | 31              | —               | —       |
| 987  | Linon, 1 metre long, including fringe  | 2 40                   | 31              | —               | —       |
| 988  | Turkish, cotton, 1 metre long, including fringe  | 3 00                   | 31              | —               | —       |
| 989  | The same, linen, 1 metre long, including fringe  | 4 00                   | 31              | —               | —       |
| 990  | Italian, linen and cotton, 1 metre long, including fringe  | 1 20                   | 31              | —               | —       |
| 991  | Italian, linen, or linen and cotton, with knotted linen fringe of No. 13 twisted yarn                      | 2 60                   | 31              | —               | —       |
| 992  | The same, No. 35   | 3 60                   | 31              | —               | —       |
| 993  | The same, No. 40   | 7 00                   | 31              | —               | —       |
| 994  | The same, above No. 40   | 12 00                  | 31              | —               | —       |
| 995  | Suits: Of dr. li. or "musk" or alpaca, for children of from 3 to 8 years of age                            | 15 00                  | 48              | —               | —       |
| 996  | Of mixed cassimere or cloth, for children of from 3 to 8   | 24 00                  | 48              | —               | —       |
| 997  | Of pure wool, for children from 3 to 8   | 30 00                  | 48              | —               | —       |
| 998  | Men's, according to special evaluation   | —                      | 48              | —               | —       |
| 999  | Braid: Woolen, plain, for bordering skirts   | 0 60                   | 31              | —               | —       |
| 1000 | Binding, pure or mixed wool  | 1 50                   | 31              | —               | —       |
| 1001 | The same, silk, silk and cotton, or silk and wool  | 1 80                   | 31              | —               | —       |
| 1002 | Plaited, of wool, assorted   | 1 20                   | 31              | —               | —       |
| 1003 | Wool, narrow, for embroiling   | 0 25                   | 31              | —               | —       |
| 1004 | Cotton, white, plain, narrow   | 0 20                   | 31              | —               | —       |
| 1005 | Cotton, plain or twilled   | 0 35                   | 31              | —               | —       |
| 1006 | Of vegetable fibres, for binding   | 0 70                   | 31              | —               | —       |
| 1007 | Elastic, silk and cotton, for garters  | 5 00                   | 31              | —               | —       |
| 1008 | Or cotton elastic, for garters   | 2 00                   | 31              | —               | —       |

(1) The following shall be considered as towels of linen and cotton: At least in the manufacture of which cotton enters in a proportion of at least 40% use in which the cotton and linen yarns are interwoven throughout the entire body of the tissue.

In default of either of the above stipulated conditions, the towels in question must be declared, taxed and cleared as of pure linen, and shall, unless otherwise expressed in the corresponding Tariff numbers, (Customs Circular No. 20, 1915, 1916.)

| Nos. | Goods.                             | Valuation, p. c. | Duty, per cent. | specific, cent. | Peso C. |
|------|------------------------------------|------------------|-----------------|-----------------|---------|
| 1008 | Or cord, elastic, narrow, for hats |                  |                 |                 |         |
| 1009 | The same, silk                     |                  |                 |                 |         |
| 1010 | Troyes, madapolams, or "crea"      |                  |                 |                 |         |
| 1011 | Of cotton                          |                  |                 |                 |         |
| 1012 | Tulle: Cotton, plain, 1 metre wide |                  |                 |                 |         |
| 1013 | The same, embroidered              |                  |                 |                 |         |
| 1014 | Of silk and cotton                 |                  |                 |                 |         |
| 1015 | Of silk                            |                  |                 |                 |         |
| 1016 | Veils: Of cotton lace              |                  |                 |                 |         |
| 1017 | Of silk lace                       |                  |                 |                 |         |
| 1018 | Of silk and cotton                 |                  |                 |                 |         |
| 1019 | Visors:                            |                  |                 |                 |         |
| 1020 | Of varnished cardboard, for caps   |                  |                 |                 |         |
| 1021 | Of leather                         |                  |                 |                 |         |
| 1022 | Jacquet (see No. 799)              |                  |                 |                 |         |
| 1023 | Percalé (1)                        |                  |                 |                 |         |

Note.—Cotton tissues, figured, open-worked, and other fancy tissues must be considered as stuffs for dresses.

A tare allowance of 5% shall be granted to goods imported in bales. All goods enumerated in the present Section and appraised by weight shall, unless otherwise stipulated in the Tariff, be considered as appraised net weight.

## 3RD SECTION.

| Nos. | Goods.  | Valuation, p. c. | Duty, per cent. | specific, cent. | Peso C. |
|------|---|------------------|-----------------|-----------------|---------|
| 1023 | Plane, grooving (see No. 1425).   |                  |                 |                 |         |
| 1024 | Oil: Whale  |                  |                 |                 |         |
| 1025 | Lined (2)   |                  |                 |                 |         |
| 1026 | Rapeseed, illuminating  |                  |                 |                 |         |
| 1027 | Nut, common   |                  |                 |                 |         |
| 1028 | Sewing machine, in cases or tin vessels   |                  |                 |                 |         |
| 1029 | Sewing machine, in bottles  |                  |                 |                 |         |
| 1030 | Animal or mineral, for motors kil. gross  |                  |                 |                 |         |
| 1031 | Fish  |                  |                 |                 |         |
| 1032 | Solid, for machinery  |                  |                 |                 |         |
| 1033 | Nut, poppy, for painters, and other kinds, in bottles or jars                             |                  |                 |                 |         |
| 1034 | Cruet-stands: Of wood or papier maché, with plain or cut glass cruets                     |                  |                 |                 |         |
| 1035 | The same, without glass   |                  |                 |                 |         |
| 1036 | Of tinfoil, brass, Britannia metal, and those in whole or in part of galvanised iron wire |                  |                 |                 |         |
| 1037 | The same, silvered  |                  |                 |                 |         |
| 1038 | Of nickel or alloys   |                  |                 |                 |         |
| 1039 | Fine, known as Elkington, Christoffe, and the like  |                  |                 |                 |         |
| 1040 | Oil cans: Of copper or brass, for steam machinery   |                  |                 |                 |         |
| 1041 | The same, of tinfoil  |                  |                 |                 |         |
| 1042 | For sewing machines   |                  |                 |                 |         |
| 1043 | Steel: In bars or sheets  |                  |                 |                 |         |
| 1044 | The same, for mining  |                  |                 |                 |         |
| 1045 | Scoops, wooden, for boats   |                  |                 |                 |         |
| 1046 | Accordions: (3)   |                  |                 |                 |         |
| 1047 | With up to 12 keys, with or without stop, and 31 centimetres long                         |                  |                 |                 |         |
| 1048 | The same, up to 33 centimetres long   |                  |                 |                 |         |
| 1049 | The same, up to 36 centimetres long   |                  |                 |                 |         |
| 1050 | Interior, for children, up to 26 centimetres long   |                  |                 |                 |         |
| 1051 | Steel (see Nos. 1425-1426).   |                  |                 |                 |         |
| 1052 | Washbasins: Tinfoil   |                  |                 |                 |         |
| 1053 | Of enamelled iron   |                  |                 |                 |         |
| 1054 | Turpentine, spirits of (less 2%)  |                  |                 |                 |         |
| 1055 | Needles, upholsterers', sail and packing  |                  |                 |                 |         |
| 1056 | Compasses, pocket   |                  |                 |                 |         |
| 1057 | Alabaster, manufactured   |                  |                 |                 |         |
| 1058 | Wire: Bronze or copper  |                  |                 |                 |         |
| 1059 | Galvanized iron, burnt or annealed  |                  |                 |                 |         |
| 1060 | Polished iron, of all kinds   |                  |                 |                 |         |
| 1061 | Black, for fencing and vine yards, up to No. 14   |                  |                 |                 |         |
| 1062 | Galvanized or plaited, for fences, up to No. 14   |                  |                 |                 |         |
| 1063 | On spools, for harvesters   |                  |                 |                 |         |
| 1064 | For piano strings (see No. 1594).   |                  |                 |                 |         |
| 1065 | Alcarrazas, earthen, with or without saucer   |                  |                 |                 |         |
| 1066 | Hooks: Simply forged  |                  |                 |                 |         |
| 1067 | Filed or smoothed ("ponchas")   |                  |                 |                 |         |
| 1068 | Knockers, door: Of bronze   |                  |                 |                 |         |
| 1069 | Iron  |                  |                 |                 |         |

(1) Only a plain tissue shall be considered as percale. Common muslin not containing more than 16 x 12 threads in a square of 90 x 232 metre shall likewise be considered as percale.

(2) All vegetable oils shall be liable to a specific duty of \$0.10 per kilo. net. (Law of January 11, 1906.)

(3) Accordions with more than one stop, even when said stop is silent, shall be appraised with a surtax of 2 pesos per dozen and per additional stop. Should they have two or more rows of keys, they shall be increased by 10 pesos per dozen and per row of keys in addition to the first.

Concertinas shall be assimilated to accordions up to 31 centimetres in length and appraised at the rate of 12 pesos per dozen.



## URUGUAY.

## TARIFF.]

| Nos. | Goods.  | Valuation, p. c. | Duty, per cent. | specif. P.eso c. | Nos. | Goods.   | Valuation, p. c. | Duty, per cent. | specif. P.eso c. |
|------|---|------------------|-----------------|------------------|------|--|------------------|-----------------|------------------|
| 1070 | Small ("aldabillas"), with or without rods ("varilla"). . . . .kilog. gross   | 0 27             | 31              | —                | 1149 | Trays: Of papier mâché, up to 15 centimetres . . . . .doz.   | 1 20             | 31              | —                |
|      | Alphabets and numbers for marking: . . . . .  | 0 50             | 31              | —                | 1150 | The same, over 15 centimetres, centimetre . . . . .doz.  | 0 04             | 31              | —                |
| 1071 | Of bronze, iron, tin, or zinc . . . . .set  | 2 00             | 31              | —                | 1151 | Of iron or tinplate, painted, japanned, or varnished, up to 50 centimetres . . . . .doz.           | 3 00             | 31              | —                |
| 1072 | Steel, for punching . . . . .   | —                | 31              | —                | 1152 | The same, larger . . . . .   | 5 50             | 31              | —                |
| 1073 | Numbers 0 to 9 for punching (appraised at one-third the rate for alphabets) . . . . .                               | 0 34             | 31              | —                | 1153 | Of iron, enamelled . . . . .kilog. gross   | 0 70             | 31              | —                |
| 1074 | Cotton, unginned . . . . .kilog. gross  | —                | 31              | —                |      | Bath tubs: . . . . .   | 3 00             | 48              | —                |
| 1075 | Jewellery of gold, without cases* . . . . .   | —                | 8               | —                | 1154 | Hip or sponge baths, of tinplate . . . . .each   | 5 00             | 31              | —                |
|      | according to appraisal . . . . .  | —                | —               | —                | 1155 | The same of hammered iron, tinplated . . . . .   | 10 00            | 31              | —                |
| 1076 | Pliers: Polished . . . . .doz.  | 1 20             | 31              | —                | 1156 | The same of tinplate . . . . .   | 7 50             | 48              | —                |
| 1077 | Unpolished . . . . .  | 2 30             | 31              | —                | 1157 | Baths of tinplate . . . . .  | 12 00            | 31              | —                |
| 1078 | For wire cutting . . . . .  | 3 00             | 31              | —                | 1158 | Of hammered iron, tinplated . . . . .  | 40 00            | 31              | —                |
| 1079 | Ochres, red (see No. 2179). . . . .   | —                | —               | —                | 1159 | The same, enamelled . . . . .  | 25 00            | 48              | —                |
| 1080 | Mortars: Of bronze, copper, or alloys, kilog.   | 1 00             | 31              | —                | 1160 | Or shower . . . . .  | 40 00            | 48              | —                |
| 1081 | Cast iron . . . . .   | 0 50             | 31              | —                | 1161 | Shower and douche . . . . .  | —                | —               | —                |
| 1082 | Wooden, up to 20 centimetres interior diameter . . . . .doz.  | 4 80             | 31              | —                | 1162 | Bains-marie: Of sheet bronze or iron, with two or three coffee pots . . . . .each                  | 6 00             | 31              | —                |
| 1083 | The same, larger size . . . . .   | —                | 31              | —                | 1163 | The same, without coffee pots . . . . .  | 4 00             | 31              | —                |
| 1084 | Of glass, earthenware, or marble, up to 20 centimetres interior diameter . . . . .doz.                              | 6 00             | 31              | —                | 1164 | Ramrods: Of iron or wood, with or without out wash extractor . . . . .doz.                         | 3 50             | 51              | —                |
| 1085 | Tar, pitch . . . . .kilog. gross  | 0 10             | 6               | —                | 1165 | Balconies or balustrades, of cast iron . . . . .   | 0 20             | 31              | —                |
| 1086 | Amethysts* . . . . .gramme  | 0 80             | 31              | —                | 1166 | Varnish: White or brown, in jugs (including the vessel) . . . . .kilog.                            | 0 44             | 31              | —                |
| 1087 | Amianthus . . . . .kilog. gross   | 0 10             | 31              | —                | 1167 | In kegs, for masts . . . . .litre  | 0 10             | 31              | —                |
| 1088 | Anchors and grapnels, iron . . . . .  | 1 00             | 31              | —                | 1168 | Fine, in bottles or other vessels . . . . .  | 1 70             | 81              | —                |
| 1089 | Fish-hooks: Not snelled . . . . .kilog.   | 2 00             | 31              | —                | 1169 | Barometers: With dial, up to 8 centimetres in diameter . . . . .each                               | 2 00             | 31              | —                |
| 1090 | Snelled . . . . .   | —                | —               | —                | 1170 | The same, from 9 to 14 centimetres in diameter . . . . .each                                       | 4 00             | 31              | —                |
| 1091 | Apparatus or instruments for use in the study of physical and mathematical sciences* . . . . .                      | —                | 6               | —                | 1171 | Violin shape, with or without thermometer . . . . .each  | 6 00             | 31              | —                |
|      | according to appraisal . . . . .  | —                | —               | —                | 1172 | The same, carved case . . . . .  | 8 00             | 31              | —                |
| 1092 | Gas fixtures of iron, bronze, or bronzed cast-iron, or silk fixtures (not including counterweights) . . . . .kilog. | 1 50             | 31              | —                | 1173 | With dial, over 14 centimetres in diameter with or without thermometer . . . . .each               | 6 00             | 31              | —                |
| 1093 | Floughs: Of iron, common* . . . . .each   | 5 00             | 5               | —                | 1174 | Angers: Hand, spiral or scoop shaped, and common gimlets, up to 18 millimetres broad . . . . .doz. | 0 50             | 31              | —                |
| 1094 | Of steel* . . . . .   | 20 00            | 5               | —                | 1175 | The same, fine . . . . .   | 1 60             | 31              | —                |
| 1095 | Scones, tinplate . . . . .doz.  | 2 50             | 31              | —                | 1176 | Or bits for braces . . . . .   | 2 40             | 31              | —                |
| 1096 | Hoops: Of wood, assorted, for masts . . . . .   | 0 40             | 31              | —                | 1177 | For two bands, burnished, blued or black . . . . .doz.   | 4 40             | 31              | —                |
| 1097 | Of wood, for sieves . . . . .   | 0 05             | 31              | —                | 1178 | Or borers . . . . .each  | 2 40             | 31              | —                |
| 1098 | Sand, for writing desks . . . . .kilog.   | 2 00             | 31              | —                | 1179 | Italian or Catalan, for ship carpenters . . . . .doz.  | 2 50             | 31              | —                |
| 1099 | Areometers or spirit tests . . . . .doz.  | 1 20             | 31              | —                | 1180 | Iron rods . . . . .kilog.  | 0 10             | 31              | —                |
| 1100 | Of alloys or nickelled . . . . .kilog.  | 0 70             | 31              | —                | 1181 | Barrels: American, with or without handles, of a capacity up to 14 litres . . . . .doz.            | 4 00             | 31              | —                |
| 1101 | Of bronze . . . . .   | —                | —               | —                | 1182 | From 15 to 20 litres, empty, for beer . . . . .each  | 0 80             | 31              | —                |
| 1102 | Of iron, of all kinds excepting those for padlocks . . . . .kilog. gross  | 0 09             | 31              | —                | 1183 | Clamps: Iron, common . . . . .doz.   | 0 40             | 31              | —                |
| 1103 | The same, for padlocks . . . . .  | 0 18             | 31              | —                | 1184 | With screw . . . . .   | 12 00            | 31              | —                |
| 1104 | Of yellow metal, solid for curtains, kil.   | 1 20             | 31              | —                | 1185 | Egg-beaters: Wire . . . . .  | 1 20             | 31              | —                |
| 1105 | The same, hollow, for curtains . . . . .  | 3 00             | 31              | —                | 1186 | Spring or wheel . . . . .  | 3 00             | 31              | —                |
| 1106 | The same, with screws . . . . .   | 1 10             | 31              | —                | 1187 | Chocolate-beaters of wood . . . . .  | 0 50             | 31              | —                |
| 1107 | The same, with screws . . . . .doz.   | 8 00             | 31              | —                | 1188 | Trunks: Of leather, in sets of 5 . . . . .set  | 20 00            | 48              | —                |
| 1108 | Riddles (See No. 1418 and 1419). . . . .  | 0 44             | 31              | —                | 1189 | Chinese, in sets up to 5, small, in sets up to 6 . . . . .set                                      | 9 00             | 48              | —                |
| 1109 | Harpoons of iron . . . . .kilog.  | 0 28             | 31              | —                | 1190 | Chinese or imitation, small, in sets up to 6 . . . . .set  | 3 00             | 48              | —                |
| 1110 | Spits: Iron, common . . . . .kilog. gross   | 4 80             | 31              | —                | 1191 | Wooden, small, in sets of 5 to 8 . . . . .doz.   | 18 00            | 31              | —                |
| 1111 | Turnspits, with jack . . . . .  | 2 40             | 31              | —                | 1192 | Braces: Of fibre, without bit . . . . .doz.  | 12 00            | 31              | —                |
| 1112 | Without jack . . . . .  | 0 15             | 31              | —                | 1193 | Nickelled, without bit . . . . .   | 5 00             | 31              | —                |
| 1113 | Handles: For buckets . . . . .kilog. gross  | 0 15             | 31              | —                | 1194 | Not nickelled, half-fine and common . . . . .  | 4 50             | 31              | —                |
| 1114 | (See Nos. 1935-1940). . . . .   | —                | —               | —                | 1195 | Boat hooks, iron . . . . .kilog.   | 0 15             | 31              | —                |
| 1115 | Razor straps with two or more sides . . . . .doz.   | 2 00             | 31              | —                | 1196 | Bicorne's: Iron, for blacksmiths . . . . .   | 0 40             | 31              | —                |
| 1116 | Limbers . . . . .each   | 20 00            | 48              | —                | 1197 | The same, for silversmiths . . . . .doz.   | 6 00             | 31              | —                |
| 1117 | Winnowing machines (see No. 1973). . . . .  | 0 20             | free.           | —                | 1198 | Bicorne's and hammers, for scythes . . . . .doz.   | 1 00             | 31              | —                |
| 1118 | Hoes: Iron, of all kinds* . . . . .kilog. gross   | 0 15             | 31              | —                | 1199 | Hinges: Of bronze . . . . .kilog. gross  | 0 13             | 31              | —                |
| 1119 | Small, for gardens . . . . .  | 1 20             | 31              | —                | 1200 | Iron, japanned, detachable . . . . .   | 0 18             | 31              | —                |
| 1120 | Sugar bowls: Of tinplate . . . . .kilog.  | 0 45             | 31              | —                | 1201 | Iron, other kinds . . . . .  | —                | —               | —                |
| 1121 | Of hammered iron, tinned . . . . .  | 11 00            | 31              | —                | 1202 | Keyhole guards . . . . .kilog. gross   | 1 00             | 31              | —                |
| 1122 | Of Britannia metal, silvered or not . . . . .   | 20 00            | 31              | —                | 1203 | Of bronze or brass . . . . .hundred  | 4 40             | 31              | —                |
| 1123 | Of alloys, half-fine and ordinary . . . . .   | 40 00            | 21              | —                | 1204 | Mother-of-pearl . . . . .  | 3 20             | 31              | —                |
| 1124 | The same, fine . . . . .  | 0 18             | 31              | —                | 1205 | German silver or nickelled . . . . .   | —                | —               | —                |
| 1125 | Adzes: Iron, without handle . . . . .kilog. gross   | 0 30             | 31              | —                | 1206 | Planes, tongueing (see No. 1422). . . . .set   | 1 00             | 21              | —                |
| 1126 | Blind or burnished . . . . .  | 0 45             | 31              | —                | 1207 | Bowling balls, in sets of 4 . . . . .pair  | 3 00             | 31              | —                |
| 1127 | Amalgam . . . . .   | 0 05             | 31              | —                | 1208 | Buckle horns ("boinas"), for coaches, silvered . . . . .pair                                       | 14 00            | 31              | —                |
| 1128 | Sulphur: In cylinders or sticks . . . . .   | 0 08             | free.           | —                | 1209 | Billiard balls, of ivory or imitation . . . . .kilog.  | 0 09             | 31              | —                |
| 1129 | In powder or flour of sulphur* . . . . .  | —                | —               | —                | 1210 | Marbles, stone, porcelain, and gypsum . . . . .kilog. gross  | 0 16             | 31              | —                |
| 1130 | Balances or scales: Hand, dial, cylinder or spring, per kilog. of capacity . . . . .                                | 0 02             | 31              | —                | 1211 | Iron or glass . . . . .doz.  | 40 00            | 31              | —                |
| 1131 | The same, with plate, per kilog. of capacity . . . . .  | 0 03             | 31              | —                | 1212 | Pumps, iron, small, up to No. 4 . . . . .doz.  | 10 00            | 31              | —                |
| 1132 | Or American scales, and the like, from 150 kil. and upwards, 100 kil. of capacity . . . . .                         | 6 50             | 31              | —                | 1213 | Larger, with or without platforms, Nos. 1 to 3 . . . . .each                                       | 15 00            | 31              | —                |
| 1133 | American, and the like, from 30 to 120 kilog. . . . .each   | 7 00             | 31              | —                | 1214 | The same, of bronze . . . . .  | —                | —               | —                |
| 1134 | The same, from 15 to 29 kilog. . . . .  | 5 00             | 31              | —                | 1215 | Hand, for garden, of zinc, or zinc and bronze . . . . .each  | 1 00             | 31              | —                |
| 1135 | The same, of less weighing capacity . . . . .   | 4 90             | 31              | —                | 1216 | Mate drinking tubes ("aldabillas"), of alloys or nickelled . . . . .doz.                           | 1 10             | 31              | —                |
| 1136 | French, common, up to 20 kilog. (without weights) . . . . .each   | 2 50             | 31              | —                | 1217 | Of tinplate . . . . .  | 0 12             | 31              | —                |
|      | according to appraisal . . . . .  | —                | —               | —                | 1218 | The same, nickelled . . . . .  | 1 00             | 31              | —                |
| 1137 | The same, of better quality . . . . .   | —                | 31              | —                | 1219 | Nozzles for rubber hose . . . . .each  | 0 14             | 31              | —                |
| 1138 | With plate of tinplate . . . . .each  | 2 40             | 31              | —                | 1220 | Ootton waste . . . . .kilog. gross   | 6 00             | 31              | —                |
| 1139 | For weighing gold . . . . .doz.   | 5 00             | 31              | —                | 1221 | Leather of fine wine bags . . . . .doz.  | 7 00             | 31              | —                |
| 1140 | Lever balances . . . . .each  | 1 50             | 31              | —                | 1222 | Bottles: Of stone or glass (see No. 1065). . . . .   | —                | —               | —                |
| 1141 | Balls or bullets: Iron . . . . .kilog. gross  | 0 12             | 51              | —                | 1223 | Or flasks, rubber, for sportsmen . . . . .doz.   | 4 00             | 31              | —                |
| 1142 | Lead . . . . .  | 0 12             | 51              | —                | 1224 | Covered with wicker or leather, for sportsmen; and straw baskets for billiard tables . . . . .doz. | 3 00             | 31              | —                |
| 1143 | Buckets: Of sheet iron . . . . .100 kilog. gross  | 14 50            | 31              | —                | 1225 | Muzzles (for dogs) . . . . .d. %   | —                | —               | —                |
| 1144 | Wooden . . . . .doz.  | 2 50             | 31              | —                |      |  |                  |                 |                  |
| 1145 | Trays: Of Britannia metal, not silvered or of German silver (1) . . . . .centimetre                                 | 0 04             | 31              | —                |      |  |                  |                 |                  |
| 1146 | Of Britannia metal, silvered . . . . .  | 0 10             | 31              | —                |      |  |                  |                 |                  |
| 1147 | Of iron, nickelled . . . . .centimetre  | 0 02             | 31              | —                |      |  |                  |                 |                  |
| 1148 | Of alloys, of white metal and of American metal, silvered . . . . .centimetre                                       | 0 15             | 31              | —                |      |  |                  |                 |                  |

(1) Round trays shall be appraised with an increase of 10%, and the respective evaluations for those called bread and table service baskets shall be increased by 20%.

(4) Leather muzzles shall be appraised at 18% of this evaluation.

| 3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued. |  |                     |                             |      |  |                     |                             |
|--|--|---------------------|-----------------------------|------|--|---------------------|-----------------------------|
| Nos.   | Goods.   | Valuation.<br>P. c. | Duty.<br>per cent.<br>P. c. | Nos. | Goods.   | Valuation.<br>P. c. | Duty.<br>per cent.<br>P. c. |
| 1226   | Braziers, portable, of yellow or white metal, for smokers ..... doz.   | 1 50                | 31                          | 1296 | Ten caddies, wooden, Chinese, japanned, up to 30 centimetres in length ..... each                                | 2 00                | 31                          |
| 1227   | Of copper ..... kilog.   | 1 00                | 31                          | 1297 | Tea canisters of tinplate: (1)   |                     |                             |
| 1228   | Furnaces: Iron, single oven ..... doz.   | 3 00                | 31                          | 1298 | Painted, to contain up to 460 grammes ..... doz.   | 2 40                | 31                          |
| 1229   | Iron, two ovens ..... doz.   | 14 00               | 31                          | 1299 | The same, to contain from 461 to 2,000 grammes ..... doz.  | 4 80                | 31                          |
| 1230   | Ordinary kind, with or without feet, of English manufacture (less 2 per cent. for breakage) ..... 100 kilog. | 9 50                | 31                          | 1300 | The same, not painted, covered or not with paper, to contain up to 460 grammes ..... doz.                        | 0 60                | 31                          |
| 1231   | Or for ironers ..... kilog. gross  | 0 14                | 31                          | 1301 | The same, to contain from 461 to 2,000 grammes ..... doz.  | 1 20                | 31                          |
| 1232   | "Bradors" without handles, with ebony case ..... doz.  | 0 80                | 31                          | 1302 | Cigar boxes: Wooden ..... hundred  | 6 00                | 31                          |
| 1233   | Without handles, and with ebony case ..... doz.  | 3 20                | 31                          | 1303 | Of paper (see Nos. 2100 and 2101).   |                     |                             |
| 1234   | Without handles, with case, common, doz.   | 2 00                | 31                          | 1304 | Chests, iron, of all kinds, or cases ..... kil. gross  | 0 20                | 31                          |
| 1235   | Brilliant* ..... according to appraisalment.   | 6                   | —                           | 1305 | Carriage bodies, without ironwork ..... each   | 150 00              | 48                          |
| 1236   | Paint brushes: Of hair, flat (2) ..... doz.  | 4 00                | 31                          | 1306 | For four-wheeled vehicles ..... " "  | 50 00               | 48                          |
| 1237   | Hair, with guard, for oil paints, up to No. 15 ..... doz.  | 1 00                | 31                          | 1307 | The same, for two-wheeled vehicles ..... " "   | 1 60                | 48                          |
| 1238   | Hair, for water colors, and miniature ("flete") ..... gross  | 2 00                | 31                          | 1308 | Cases: Cloth, for guns ..... " "   | 3 00                | 48                          |
| 1239   | Bristles, flat or round, with or without guard, up to 45 millimetres ..... doz.                              | 2 00                | 31                          | 1309 | Leather, for guns ..... " "  | 6 00                | 48                          |
| 1240   | Bristles, flat, with guard, exceeding 45 millimetres ..... doz.  | 3 50                | 31                          | 1310 | Of wood, lined or unlined, for guns ..... kilog.   | 1 00                | 31                          |
| 1241   | Bristles, without guard, exceeding 45 millimetres ..... doz.   | 6 00                | 31                          | 1311 | Boilers: Copper, for kitchen ..... " "   | 1 10                | 31                          |
| 1242   | Bristles, with guard, over 45 millimetres ..... doz.   | 10 00               | 31                          | 1312 | Of sheet iron, red ("colorado") ..... doz.   | 3 00                | 31                          |
| 1243   | The same, with or without guard, from No. 1 to No. 15, and also pencil-brushes of 2½ centimetres ..... gross | 3 60                | 31                          | 1313 | Calendars, tinplate ..... " "  | 1 00                | 31                          |
| 1244   | Other ..... according to appraisalment.  | 31                  | —                           | 1314 | Warning paws, cylindrical: Of copper, tinned, with two pipes, kilog.   | 1 00                | 31                          |
| 1245   | Metal paper fasteners ..... kilog.   | 1 00                | 31                          | 1315 | Tinplate, for baths ..... each   | 1 60                | 31                          |
| 1246   | Bronze: In bars or sheets ..... " "  | 0 50                | 31                          | 1316 | Of iron and wood, common, for the feet ..... doz.  | 7 20                | 31                          |
| 1247   | Ingots ..... " "   | 0 50                | 20                          | 1317 | The same, of better quality ..... according to appraisalment.  | 5 00                | 31                          |
| 1248   | Powder ..... " "   | 2 00                | 31                          | 1318 | Heaters: Tinplate or sheet iron, with or without bellows ("pava") for alcohol [spirit lamp], ordinary ..... doz. | 5 00                | 31                          |
| 1249   | "Drugo," for brushes and brooms ..... " "  | 0 08                | 31                          | 1319 | The same, of better quality ..... according to appraisalment.  | 31                  | —                           |
| 1250   | Compasses, pocket ..... each   | 1 00                | 31                          | 1320 | Chafing dishes, petroleum, single lamp, without accessories ..... doz.   | 7 00                | 31                          |
| 1251   | Axle-boxes, iron, for carriages ..... pair   | 1 60                | 31                          | 1321 | With more than one lamp ..... " "  | 18 00               | 31                          |
| 1252   | Iron, common, for carts ..... kilog.   | 0 09                | 31                          | 1322 | Bedsteads: Bronze, double, posts wrought, with whole or half canopy frame ..... each                             | 60 00               | 48                          |
| 1253   | Bolts (see No. 2504) ..... " "   | 0 40                | 31                          | 1323 | The same, double, without canopy frame ..... each  | 30 00               | 48                          |
| 1254   | Barins or gravers ..... " "  | 2 00                | 31                          | 1324 | The same, single, posts wrought, with whole or half canopy frame ..... each                                      | 40 00               | 48                          |
| 1255   | Letter-boxes, nickelled ..... " "  | 1 10                | 31                          | 1325 | The same, single, without canopy frame ..... each  | 25 00               | 48                          |
| 1256   | The same, of bronze ..... " "  | 0 60                | 31                          | 1326 | The same, double, plain posts, with whole or half canopy frame ..... each  | 40 00               | 48                          |
| 1257   | Iron, painted or bronzed ..... " "   | 2 60                | 31                          | 1327 | The same, single, plain posts, with whole or half canopy frame ..... each  | 30 00               | 48                          |
| 1258   | Cartridge extractors ("cabadores") ..... doz.  | 4 00                | 31                          | 1328 | The same, single, without canopy frame ..... each  | 20 00               | 48                          |
| 1259   | Hobby or mechanical horses of any size, each ..... " "   | 2 00                | 31                          | 1329 | The same, bronze, with whole or half canopy frame, for children ..... each                                       | 24 00               | 48                          |
| 1260   | Rocking or on wheels ..... gross   | 0 60                | 31                          | 1330 | The same, without canopy frame, for children ..... each  | 17 00               | 48                          |
| 1261   | Tags, iron ..... doz.  | 1 00                | 31                          | 1331 | Trimmings, with whole or half canopy frame, single or double ..... each  | 20 00               | 48                          |
| 1262   | Treenails, iron, for vessels ..... doz.  | 0 60                | 31                          | 1332 | The same, without canopy frame, single or double ..... each  | 13 00               | 48                          |
| 1263   | Of wood, for vessels ..... " "   | 0 19                | 31                          | 1333 | The same, without knobs, with bronze trimmings, and with whole or half canopy frame ..... each                   | 15 00               | 48                          |
| 1264   | Cordage: Tanned ..... kilog. gross   | 0 21                | 31                          | 1334 | The same, without bronze knobs or trimmings and without canopy frame ..... each                                  | 9 00                | 48                          |
| 1265   | Manilla benn ..... " "   | 0 15                | 31                          | 1335 | Iron, painted, plain or gilt, with or without brass rosettes, with whole or half canopy frame ..... each         | 12 00               | 48                          |
| 1266   | Coir, and the like ..... " "   | 0 22                | 31                          | 1336 | The same, painted, plain or gilt, without canopy frame ..... each  | 7 00                | 48                          |
| 1267   | White hemp ..... " "   | 9 50                | 31                          | 1337 | The same, for children, with whole or half canopy frame ..... each   | 12 00               | 48                          |
| 1268   | Esparto and piassava ..... 100 " "   | 15 50               | 31                          | 1338 | The same, for children, without canopy frame ..... each  | 6 50                | 48                          |
| 1269   | Galvanized wire ..... " "  | 0 60                | 31                          | 1339 | Bells ..... kilog.   | 0 80                | 31                          |
| 1270   | Combined with tale, for machine packing ..... kilog.   | 0 60                | 31                          | 1340 | Half-fine and common, for table use ..... doz.   | 3 00                | 31                          |
| 1271   | Handles: For adzes, hatchets or pickaxes, not finished ..... doz.  | 0 80                | 31                          | 1341 | Or call-bells, half-fine and common, with spring or key, for table use ..... doz.                                | 8 00                | 31                          |
| 1272   | The same, finished ..... " "   | 1 40                | 31                          | 1342 | The same, fine ..... according to appraisalment.   | 31                  | —                           |
| 1273   | Wooden, for tools, with ferrules ..... " "   | 0 60                | 31                          | 1343 | Baskets: Wire, for bread, fruit, and willow baskets, for table service ..... doz.                                | 7 20                | 31                          |
| 1274   | The same, without ferrules ..... " "   | 0 30                | 31                          | 1344 | Other (see Nos. 1145 to 1153).   |                     |                             |
| 1275   | For files, with or without ferrules ..... " "  | 0 30                | 31                          | 1345 | Clothes, of cane, filled or not with smaller baskets ..... set of 3  | 6 00                | 48                          |
| 1276   | Pen or pencil-cases, ivory, mother-of-pearl ..... doz.   | 3 00                | 31                          | 1346 | Waste paper ..... each   | 0 60                | 48                          |
| 1277   | Pen, wood or tinplate, common ..... gross  | 0 30                | 31                          | 1347 | Vegetable, large ..... doz.  | 7 00                | 48                          |
| 1278   | Pencil-cases, fine, of wood, rubber, or bone ..... gross   | 2 00                | 31                          | 1348 | The same, small ..... " "  | 3 60                | 48                          |
| 1279   | Scythes, with or without ferrules ..... doz.   | 2 40                | free                        | 1349 | Market, double top ..... " "   | 8 00                | 48                          |
| 1280   | Stew-pans: Of tinplate, sheet or hammered iron, tinmed, including the lids ..... kilog. gross                | 0 35                | 31                          | 1350 | Other kinds ..... according to appraisalment.  | 48                  | —                           |
| 1281   | Of cast iron, including lids of any metal ..... kilog. gross   | 0 17                | 31                          | 1351 | Pailloles: Iron, neither varnished nor japanned, common ..... doz.   | 0 50                | 31                          |
| 1282   | The same, enamelled ..... " "  | 0 22                | 31                          |      | The same, of better quality ..... " "  | 1 80                | 31                          |
| 1283   | Chains: Of silver ..... gramme   | 0 05                | 31                          |      |  |                     |                             |
| 1284   | Of bronze ..... kilog.   | 1 00                | 31                          |      |  |                     |                             |
| 1285   | Iron, burnished or galvanized ..... " "  | 16 20               | 31                          |      |  |                     |                             |
| 1286   | Of iron, black, for cars, carts, drays &c. 100 kilog. gross  | 8 60                | 31                          |      |  |                     |                             |
| 1287   | Of iron, black, of all kinds ..... " "   | 7 60                | 31                          |      |  |                     |                             |
| 1288   | Coffee pots: Of copper and yellow metal ..... kilog.   | 1 50                | 31                          |      |  |                     |                             |
| 1289   | Of Britannia metal, not silvered ..... doz.  | 12 00               | 31                          |      |  |                     |                             |
| 1290   | The same, silvered ..... " "   | 18 00               | 31                          |      |  |                     |                             |
| 1291   | Of tinplate or hammered iron, tinned ..... kilog.  | 0 80                | 48                          |      |  |                     |                             |
| 1292   | Silvered ..... doz.  | 40 00               | 31                          |      |  |                     |                             |
| 1293   | (See No. 2639) ..... according to appraisalment.   | 31                  | —                           |      |  |                     |                             |
| 1294   | Tool boxes, for carpenters ..... according to appraisalment.   | 31                  | —                           |      |  |                     |                             |
| 1295   | Type cases, wooden ..... each  | 1 20                | 31                          |      |  |                     |                             |

(2) Whitewash brushes shall be appraised at 48% of their evaluation, and brushes, with or without guards, having 65 millimetres and more at the largest part of the guard, shall be considered as whitewash brushes.

(1) Tea canisters to contain up to 115 grammes shall be appraised at one-fourth of the value of those of 460 grammes capacity; canisters to contain 230 grammes at half the value of the latter.

| TARIFF.] |  |            |            |      |  |        |                                     |
|----------|--|------------|------------|------|--|--------|-------------------------------------|
| Nos.     | Goods.   | Valua-     | Duty.      | Nos. | Goods.   | Valua- | Duty.                               |
|          |  | tion.      | per        |      |  | tion.  | per                                 |
|          |  | p. c.      | cent.      |      |  | p. c.  | cent.                               |
|          |  |            | Peso c.    |      |  |        | Peso c.                             |
| 352      | Locks, iron, with bolts .....                  | doz.       | —          | 1418 | Sieves: Copper or iron wire, of 36 centi-      | —      | —                                   |
| 353      | Bronze, common and half-fine, up to            | —          | —          | 1419 | metres in diameter .....                       | each   | 1 00 31                             |
|          | 8 centimetres .....                            | doz.       | 0 70 31    | 1420 | Of horseshair, same diameter .....             | —      | 0 40 31                             |
| 354      | The same, fine, up to 8 centimetres ..         | doz.       | 2 50 31    | 1421 | Cow bells: Cast iron, of all kinds .....       | —      | 0 45 31                             |
| 355      | Barrel, combination, letter .....              | per ring   | 0 08 31    | 1422 | Of metal sheets, of all kinds ..               | —      | 0 95 31                             |
|          | Candlesticks:                                  |            |            | 1422 | Planes: Carpenters', rabbet, tonguing and      |        |                                     |
| 356      | Britannia metal, not silvered .....            | doz. pairs | 12 00 31   |      | moulding planes, with or without irons         |        |                                     |
| 357      | The same, silvered .....                       | —          | 18 00 31   | 1423 | Jack, with or without irons .....              | —      | 9 00 31                             |
| 358      | With Britannia metal call-bell, silvered       | —          | —          | 1424 | Smoothering .....                              | —      | 12 00 31                            |
|          | or not .....                                   | doz. pairs | 20 00 31   | 1425 | Grooving .....                                 | —      | 2 50 31                             |
| 359      | Of sheet iron, brass or bronze, with or        | —          | —          | 1426 | Brushes: Floor, without handles .....          | doz.   | 3 50 48                             |
|          | without snuffers and extinguishers             | —          | —          | 1427 | Floor, with handles .....                      | —      | 4 30 48                             |
| 360      | Cocks: Of wood, lead, tin, or zinc .....       | doz. gross | 0 70 31    | 1428 | Imitation bristle, and broom straw,            |        |                                     |
| 361      | Of copper or bronze, of all kinds .....        | doz.       | 1 50 31    |      | half-fine and ordinary for horses .....        | doz.   | 1 30 48                             |
| 362      | Silices: Of alloys, nickelled or silvered, for | —          | —          | 1429 | The same, fine .....                           | —      | 4 00 48                             |
|          | stump leathers .....                           | —          | —          | 1430 | Box sweepers .....                             | —      | 20 00 48                            |
| 363      | Tinplate .....                                 | doz. gross | 0 50 51    | 1431 | Round, metal, for machinery .....              | —      | 8 00 31                             |
| 364      | Hemp: Raw .....                                | —          | —          | 1432 | The same, of bristles, broom straw or          |        |                                     |
| 365      | Spun .....                                     | —          | —          |      | imitation .....                                | doz.   | 2 00 48                             |
| 366      | Cannon, bronze, small .....                    | —          | 1 00 31    | 1433 | For lamp chimneys .....                        | —      | 0 70 48                             |
| 367      | Piping: Of copper or bronze .....              | —          | 0 60 31    | 1434 | For gun barrels .....                          | —      | 0 10 31                             |
| 368      | Elbows or joints, iron, cast or wrought        | —          | —          | 1435 | Axehead stocks of iron .....                   | —      | —                                   |
|          | —  | —          | —          | 1436 | Horseshair, ordinary or Florence, for fish-    |        |                                     |
|          | —  | —          | —          |      | ing lines .....                                | —      | 2 00 31                             |
| 369      | The same, tinned or galvanized .....           | —          | 0 06 31    | 1437 | Locks: English, ordinary, for doors .....      | —      | 1 00 31                             |
| 370      | Of lead .....                                  | —          | 0 12 31    | 1438 | French, without latch, common for              |        |                                     |
| 371      | Of zinc .....                                  | —          | 0 21 31    |      | doors .....                                    | —      | 2 60 31                             |
| 372      | Rubber hose, with or without core .....        | —          | 1 20 31    | 1439 | The same, with latch and bronze knob (1)       |        | 6 50 31                             |
| 373      | Mahogany powder (see No. 2180) ..              | —          | 0 65 free. | 1440 | Without latch, for street doors .....          | —      | 10 00 31                            |
| 374      | Capsules of lead foil for bottles .....        | —          | —          | 1441 | The same, with latch .....                     | —      | 18 00 31                            |
| 375      | Small lamps, iron with extinguisher ("cap-     | —          | 0 27 31    | 1442 | French, with "bomba," or safety .....          | —      | 28 80 31                            |
|          | —  | —          | —          |      | —  | —      | according                           |
|          | Carbines:                                      |            |            | 1443 | Chubb's and similar .....                      | —      | to appraise—31                      |
| 376      | Muzzle-loading, common, for troops, each       | —          | 2 00 51    | 1444 | With catch with iron bolt, common, for         |        | chest, boxes, wardrobes, trunks and |
| 377      | Remington, for troops .....                    | —          | 10 00 51   |      | valises .....                                  | —      | 0 50 31                             |
| 378      | Double barrel .....                            | —          | 20 00 51   | 1445 | The same, with two catches, mortise, or        |        | —                                   |
| 379      | Farrier .....                                  | —          | 7 00 51    |      | ordinary .....                                 | —      | 1 00 31                             |
|          | Carbon pencils:                                |            |            | 1446 | With one or two catches, for same              |        | —                                   |
| 380      | In packets for drawing .....                   | —          | 1 20 31    |      | purposes as above, half-fine and fine .....    | —      | 2 00 31                             |
| 381      | The same, in boxes .....                       | —          | 3 00 31    | 1447 | Motor, half-fine and fine .....                | —      | 2 50 31                             |
| 382      | Scuttles: Coal, copper, for kitchen            | —          | 1 00 31    | 1448 | Iron, one and one-half turn ("de vuelta        |        | 3 50 31                             |
|          | stoves .....                                   | —          | —          |      | y media") .....                                | —      | —                                   |
| 383      | Iron, painted, plain, common .....             | —          | 1 00 31    | 1449 | With plate and box of bronze, for boxes,       |        | —                                   |
| 384      | Japanned, half-fine and fine .....             | —          | —          |      | chests, wardrobes and trunks (2) .....         | —      | 4 00 31                             |
|          | —  | —          | —          | 1450 | With bronze plate and iron box, for            |        | —                                   |
| 385      | Cards: Exceeding 30 centimetres .....          | —          | 3 00 31    |      | same purposes as above, half-fine and          |        | —                                   |
| 386      | Wire, for hair dressers, from 12 to 25         | —          | 0 40 31    | 1451 | ordinary .....                                 | —      | 2 00 31                             |
|          | centimetres .....                              | —          | —          | 1452 | The same, fine .....                           | —      | 3 00 31                             |
| 387      | Verdigis (see No. 2168) .....                  | —          | 10 00 31   | 1453 | Alarm, for same purposes as above ..           | —      | 6 00 31                             |
| 388      | Tortoise shell: Rough, not wrought ..          | —          | —          | 1454 | For work-boxes of any quality .....            | —      | 0 80 31                             |
|          | —  | —          | —          | 1455 | Bolts, ordinary, without padlocks .....        | —      | 1 60 31                             |
| 389      | Tents ("Carpas") .....                         | —          | —          | 1456 | Copper or brass scrap .....                    | —      | 0 25 31                             |
|          | —  | —          | —          |      | —  | —      | 0 60 31                             |
| 390      | Writing pads of oilcloth, with blotting paper  | —          | 6 00 31    | 1457 | Whetstones:                                    |        | —                                   |
|          | —  | —          | —          | 1458 | Of emery, with or without handle .....         | —      | 1 20 31                             |
| 391      | Mats: Of oilcloth or straw, for dishes or      | —          | 0 20 31    | 1459 | With handle of wood, horn or bone,             |        | —                                   |
|          | bottles .....                                  | —          | —          |      | half-fine and ordinary .....                   | —      | 2 00 31                             |
| 392      | The same, of wood .....                        | —          | 1 20 31    | 1460 | The same, fine .....                           | —      | 4 80 31                             |
| 393      | The same, of metal .....                       | —          | —          | 1461 | Knife sharpeners, with ivory handles, for      |        | —                                   |
|          | —  | —          | —          |      | table use .....                                | —      | 8 00 31                             |
| 394      | Hand carts: Up to No. 3 .....                  | —          | 5 00 48    | 1462 | Wheel shape, with handle of horn, bone         |        | —                                   |
| 395      | Larger than No. 3 .....                        | —          | 9 60 48    | 1463 | or wood .....                                  | —      | 6 00 31                             |
| 396      | Or wheelbarrows, single-wheeled, of            | —          | —          | 1464 | The same, with ivory handle .....              | —      | 16 00 31                            |
|          | iron or wood .....                             | —          | —          | 1465 | Sheets: Of talc, from 12 to 17 centimetres     |        | —                                   |
| 397      | Called "devil," of 56 centimetres ..           | —          | 2 50 48    | 1466 | doz. .....                                     | —      | 6 40 31                             |
| 398      | Wheeled .....                                  | —          | 5 00 48    | 1467 | Of tortoise-shell .....                        | —      | 9 00 31                             |
|          | The same, larger, up to 1 metre ..             | —          | —          | 1468 | Of white metal, not silvered .....             | —      | 1 50 31                             |
|          | —  | —          | —          | 1469 | Rifle and gun nipples .....                    | —      | 2 00 31                             |
| 399      | Carriages (1) (2) .....                        | —          | —          | 1470 | Chocolate pots: Copper or brass .....          | —      | 1 50 31                             |
|          | —  | —          | —          |      | —  | —      | 0 80 31                             |
|          | Cardboard:                                     |            |            | 1471 | Tinplate or tinned iron .....                  | —      | —                                   |
| 1400     | Common, without lining .....                   | —          | 7 50 31    | 1472 | Teething rings ("chupones") of bone or         |        | —                                   |
| 1401     | The same, lined .....                          | —          | 9 50 31    |      | babies .....                                   | —      | 0 60 31                             |
| 1402     | Tarred, prepared for ships .....               | —          | 8 40 31    | 1473 | Cigar-cases and other small articles of silver |        | —                                   |
| 1403     | Drawing .....                                  | —          | 0 55 31    |      | granine .....                                  | —      | 0 05 31                             |
| 1404     | Cartridges: For parlor pistols, of 9 milli-    | —          | —          | 1474 | Other (see Nos. 507-510) .....                 | —      | 8 00 31                             |
|          | metres and less .....                          | —          | —          | 1475 | Cranks for grinders .....                      | —      | 21 00 31                            |
| 1405     | Of Lefaucheur, loaded, of 12 millimetres       | —          | 2 50 51    | 1476 | Cylinders: Small, for embossing .....          | —      | —                                   |
|          | and less .....                                 | —          | —          |      | Plain, for silversmiths, with or without       |        | —                                   |
| 1406     | Of other makes, loaded, of 12 milli-           | —          | 12 00 51   |      | stand, wheel or cylinder, up to 18 centi-      |        | —                                   |
|          | metres and less .....                          | —          | —          |      | metres long .....                              | —      | 70 00 31                            |
| 1407     | Of all kinds, of more than 12 milli-           | —          | 18 00 51   | 1477 | With plain troughs ("con cañetas"),            |        | —                                   |
|          | metres .....                                   | —          | —          |      | with or without stands for silversmiths        |        | —                                   |
| 1408     | Of metal, empty, without wad .....             | —          | 10 00 51   |      | —  | —      | 40 00 31                            |
| 1409     | Of cardboard, empty, without wad ..            | —          | 6 00 51    | 1478 | Or bowls for plain cylinders, for silver-      |        | —                                   |
|          | —  | —          | —          |      | smiths .....                                   | —      | 13 00 31                            |
| 1410     | Bristol board .....                            | —          | 0 35 31    | 1479 | Chisels, steel .....                           | —      | 0 80 31                             |
| 1411     | Hawk bells: Copper or bronze .....             | —          | 1 00 31    | 1480 | Nails: Zinc .....                              | —      | 0 10 31                             |
| 1412     | Of yellow or white metal .....                 | —          | 1 75 31    | 1481 | Copper, bronze, and alloys, for ships          |        | —                                   |
| 1413     | Of iron .....                                  | —          | 0 25 31    |      | —  | —      | 0 57 31                             |
| 1414     | Bottle caps, lead .....                        | —          | 0 65 free. | 1482 | With bronze heads .....                        | —      | 0 50 31                             |
| 1415     | Cots: Crimean, folding ("caca") .....          | —          | 5 50 48    | 1483 | Iron, horseshoe .....                          | —      | 0 25 31                             |
| 1416     | Iron, with or without webbing ..               | —          | 3 00 48    | 1484 | Iron, forged and cut, American                 |        | —                                   |
| 1417     | Primers, fulminant, of all kinds .....         | —          | 0 40 51    |      | —  | —      | 7 50 31                             |

(1) Motor omnibuses capable of carrying more than eight persons and destined exclusively for public service, shall on importation be exempt from import duty, and all additional duties with the exception of the 3% addition, duty leviable for the construction of the harbour of Montevideo. (Law of May 31, 1912.)

(2) The Decree of July 16, 1917, provides that taximeters for registering the mileage on motor cars and other public conveyances shall be subject to a duty of 10% ad val.

(1) Locks imported without knobs shall be appraised with a reduction corresponding to the value of the knobs.

(2) Locks furnished at the entrance of the bolt with a small bronze plate shall be appraised as being completely of iron.



## 3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and

## Jewellery—continued.

| Nos. | Goods.   | Valua-<br>tion,<br>p. c. | Duty,<br>per<br>cent. | specif.<br>Peso c. | Nos. | Goods.  | Valua-<br>tion,<br>p. c. | Duty,<br>per<br>cent.       | specif.<br>Peso c. |
|------|--|--------------------------|-----------------------|--------------------|------|---|--------------------------|-----------------------------|--------------------|
| 1485 | Nails or Parisian tacks: Of 2 centimetres and more.....100 kilog. gross            | 6 00                     | 31                    | —                  | 1563 | Coffee, the same as above .....   | dozen                    | 0 30                        | 31                 |
| 1486 | Gimp and Parisian tacks of less than 2 centimetres.....100 kil. gross              | 14 00                    | 31                    | —                  | 1564 | Soup, of alloys, fine .....   | dozen                    | 2 00                        | 31                 |
| 1487 | Hooked, polished (see No. 2502).   | 1 00                     | 31                    | —                  | 1565 | Coffee, of alloys, fine .....   | 1 20                     | 31                          | —                  |
| 1488 | Called Roman, common & half-fine, doz.   | 2 00                     | 31                    | —                  | 1566 | Of Christofle and the like (see Nos. 2622-2627).                            | dozen                    | 0 66                        | 31                 |
| 1489 | The same, fine .....   | 0 50                     | 31                    | —                  | 1567 | Soup, coffee & hddes, of lead or tin, kil.                                  | dozen                    | 0 60                        | 31                 |
| 1490 | Copper: Sheet .....  | 0 40                     | 20                    | —                  | 1568 | Salt and mustard, ordinary .....  | dozen                    | 0 24                        | 31                 |
| 1491 | In inlets .....  | 0 40                     | 20                    | —                  | 1569 | Sauce, wooden .....   | dozen                    | 3 00                        | 31                 |
| 1492 | Baby carriages:  |                          |                       | —                  | 1570 | Lutes: Of tinued iron .....   | kilog. gross             | 0 24                        | 31                 |
| 1493 | Of willow, with or without hood and with or without hobby-horse.....each           | 7 00                     | 20                    | —                  | 1571 | Of Britannia and Ferret metal, not silvered .....                           | dozen                    | 3 00                        | 31                 |
| 1494 | Wooden, with or without hood .....   | 10 00                    | 20                    | —                  | 1572 | The same, with wooden handles ..  | dozen                    | 2 00                        | 31                 |
| 1495 | Stoves: Cooking, cast iron, including brick, with or without accessories (1) ..... | 0 15                     | 31                    | —                  | 1573 | Of alloys, ordinary or nickelled ..   | dozen                    | 6 00                        | 31                 |
| 1496 | The same, of wrought iron .....  | 0 30                     | 48                    | —                  | 1574 | Of alloys, half-fine, and of German silver .....                            | dozen                    | 8 00                        | 31                 |
| 1497 | Glue of all kinds, for carpenters .....  | 24 00                    | 31                    | —                  | 1575 | Of Christofle and the like (see Nos. 2628 and 2629).                        | dozen                    | 3 00                        | 31                 |
| 1498 | 100 kilog. gross   | 0 60                     | 31                    | —                  | 1576 | Small, for sauce (two-thirds of the appraisement in the respective classes) | dozen                    | 3 00                        | 31                 |
| 1499 | Of alloys or German silver .....   | 2 40                     | 31                    | —                  | 1577 | Can openers .....   | dozen                    | 1 00                        | 31                 |
| 1500 | Colanders:   |                          |                       | —                  | 1578 | Drawing knives, double handle, for coopers .....                            | dozen                    | 3 00                        | 31                 |
| 1501 | Of tinplate and iron, hammered and tinned, for soup and vegetables .....           | 1 00                     | 31                    | —                  | 1579 | Clopping knives, small, with screw, for cutting tobacco .....               | dozen                    | 6 00                        | 31                 |
| 1502 | The same, of enamelled iron .....  | 1 00                     | 31                    | —                  | 1580 | Large, for cutting tobacco .....  | dozen                    | 12 00                       | 31                 |
| 1503 | Beds, of rubber, air .....   | 9 60                     | 31                    | —                  | 1581 | With wooden handles, up to 26 centimetres .....                             | doz.                     | 2 00                        | 31                 |
| 1504 | Bed springs, elastic, iron .....   | 9 60                     | 48                    | —                  | 1582 | The same, re-enforced .....   | doz.                     | 4 00                        | 31                 |
| 1505 | The pole of iron, for carpenters .....   | 3 00                     | 31                    | —                  | 1583 | With wooden handles, over 26 centimetres .....                              | doz.                     | 5 00                        | 31                 |
| 1506 | Columns of iron, for building purposes, kilog.                                     | 0 06                     | 31                    | —                  | 1584 | With bone or horn handles, up to 26 centimetres .....                       | doz.                     | 3 00                        | 31                 |
| 1507 | Dog collars: Of copper or bronze .....   | 1 40                     | 31                    | —                  | 1585 | The same, larger .....  | doz.                     | 6 00                        | 31                 |
| 1508 | Of plain leather .....   | 4 00                     | 31                    | —                  | 1586 | (1) (See No. 1543-1555).  |                          |                             | —                  |
| 1509 | Of leather, ornamented .....   | 8 00                     | 31                    | —                  | 1587 | Knives: In wooden handles, clasp ("embun-tido"), up to 25 centimetres ..... | doz.                     | 2 00                        | 31                 |
| 1510 | Of steel or iron .....   | 2 40                     | 31                    | —                  | 1588 | The same, with bone or horn handles ..                                      | doz.                     | 4 00                        | 31                 |
| 1511 | Sledge hammers or mauls, iron .....  | 0 14                     | 31                    | —                  | 1589 | With ivory handles, 15 centimetres and more .....                           | doz.                     | 8 00                        | 31                 |
| 1512 | Compasses:   |                          |                       | —                  | 1590 | The same, under 15 centimetres .....  | doz.                     | 5 00                        | 31                 |
| 1513 | Win ("copa ala"), for turners .....  | 2 00                     | 31                    | —                  | 1591 | With rivet-d handles of wood, bone or horn, up to 25 centimetres .....      | doz.                     | 1 40                        | 31                 |
| 1514 | Of bronze, for draftsman .....   | 0 80                     | 31                    | —                  | 1592 | With handles and sheaths of alloys ..                                       | doz.                     | 15 00                       | 31                 |
| 1515 | Of bronze or iron, carpenters' .....   | 1 60                     | 31                    | —                  | 1593 | With other handles .....  | doz.                     | according to appraise-ment. | 31                 |
| 1516 | Of iron, carpenters', common .....   | 0 80                     | 31                    | —                  | 1594 | Cords or strings, iron, on spools .....                                     | dozen                    | 0 09                        | 31                 |
| 1517 | Of iron, spring, carpenters' .....   | 2 00                     | 31                    | —                  | 1595 | Cradles, iron, painted, plain .....   | each                     | 4 80                        | 48                 |
| 1518 | Common, in cases, for scholars .....   | 6 00                     | 31                    | —                  | 1596 | Iron, brazed or gilt .....  | doz.                     | 9 60                        | 48                 |
| 1519 | The same, half-fine .....  | 12 00                    | 31                    | —                  | 1597 | Daggers of all kinds, with or without sheaths .....                         | doz.                     | 18 00                       | 51                 |
| 1520 | The same, fine .....   | 3 00                     | 31                    | —                  | 1598 | Thinblades (see No. 2352).  |                          |                             | —                  |
| 1521 | Counterpoises: Of lead, for ships .....  | 0 15                     | 31                    | —                  | 1599 | Gauges, iron, for carpenters .....  | kilog.                   | 3 00                        | 31                 |
| 1522 | Of bronze, with machinery .....  | 9 00                     | 31                    | —                  | 1600 | Husking mills .....   | dozen                    | according to appraise-ment. | 5                  |
| 1523 | Or balance balls, for hanging lamps ..   | 1 00                     | 31                    | —                  | 1601 | Snuffers: Of iron or steel .....  | doz.                     | 0 80                        | 31                 |
| 1524 | Bridge or bit bosses ("copas") .....   | 2 00                     | 31                    | —                  | 1602 | Of alloys, with or without tray ..  | doz.                     | 8 00                        | 31                 |
| 1525 | Of alloys or German silver .....   | 2 00                     | 31                    | —                  | 1603 | Of yellow metal, with or without tray ..                                    | kilog.                   | 1 10                        | 31                 |
| 1526 | Of silver .....  | 0 05                     | 31                    | —                  | 1604 | Alarm bells, without clock, ordinary ..                                     | doz.                     | 2 00                        | 31                 |
| 1527 | Cork in sheets .....   | 0 12                     | 31                    | —                  | 1605 | Screwdrivers, from 9 to 28 centimetres ..                                   | doz.                     | 1 80                        | 31                 |
| 1528 | Straps of leather, for shot guns and bathing suits .....                           | 2 40                     | 48                    | —                  | 1606 | Small, for sewing machines .....  | doz.                     | 0 60                        | 31                 |
| 1529 | Bands or belting of leather or cotton:   |                          |                       | —                  | 1607 | For firearms .....  | doz.                     | 1 20                        | 31                 |
| 1530 | For machinery or motors .....  | 1 30                     | 5                     | —                  | 1608 | Diamonds: For glaziers .....  | each                     | 2 40                        | 31                 |
| 1531 | For sewing machines .....  | 2 50                     | 31                    | —                  | 1609 | Or glass cutters, steel and others, not read diamond .....                  | doz.                     | 3 00                        | 31                 |
| 1532 | Cold chisels .....   | 0 40                     | 31                    | —                  | 1610 | Axes of iron, of all kinds, with or without box or journal .....            | doz.                     | 7 00                        | 31                 |
| 1533 | Penknives:   |                          |                       | —                  | 1611 | Oil cloth, tarred or not .....  | kilog.                   | 0 36                        | 31                 |
| 1534 | Up to four blades, common .....  | 0 80                     | 31                    | —                  | 1612 | Dish covers of galvanized iron wire (see No. 2431).                         |                          |                             | —                  |
| 1535 | The same, half-fine .....  | 2 00                     | 31                    | —                  | 1613 | Wire netting, iron, galvanized, for window screens and chicken coops .....  | kilog. gross             | 0 20                        | 31                 |
| 1536 | The same, fine .....   | 4 00                     | 31                    | —                  | 1614 | Step ladders: Folding, set up .....   | doz.                     | 0 50                        | 48                 |
| 1537 | The same, Rodger's and similar ..  | 8 00                     | 31                    | —                  | 1615 | The same, not set up .....  | doz.                     | 0 30                        | 48                 |
| 1538 | Crucibles:   |                          |                       | —                  | 1616 | Weed hooks .....  | kilog. gross             | 0 25                        | free.              |
| 1539 | Of graphite, from No. 1 to 10 .....  | 0 80                     | 31                    | —                  | 1617 | Brooms: Of straw .....  | doz.                     | 3 00                        | 48                 |
| 1540 | The same, from No. 11 to 50 .....  | 1 20                     | 31                    | —                  | 1618 | Of palm or "brugo," with or without handles .....                           | doz.                     | 0 60                        | 48                 |
| 1541 | The same, from No. 51 to 150 .....   | 3 00                     | 31                    | —                  | 1619 | Cannon mops, iron .....   | kilog. gross             | 0 10                        | 31                 |
| 1542 | The same, from No. 151 to 300 .....  | 12 00                    | 31                    | —                  | 1620 | Rasps .....   | doz.                     | 0 30                        | 31                 |
| 1543 | The same, for silversmiths .....   | 2 40                     | 31                    | —                  |      | Shot guns:  |                          |                             | —                  |
| 1544 | Of clay, for silversmiths .....  | 1 00                     | 31                    | —                  | 1621 | Muzzle-loading, single barrel .....   | each                     | 3 00                        | 51                 |
| 1545 | Crystal ware (see Nos. 2563-2565).   |                          |                       | —                  | 1622 | The same, double barrel .....   | doz.                     | 5 00                        | 51                 |
| 1546 | Chimes (see No. 2173).   |                          |                       | —                  | 1623 | Other systems, single barrel .....  | doz.                     | 8 00                        | 51                 |
| 1547 | Enamels Of varnished iron, for balances ..   | 4 00                     | 31                    | —                  | 1624 | The same, double barrel .....   | doz.                     | 14 00                       | 51                 |
| 1548 | The same, with or without gilding ..   | 8 00                     | 31                    | —                  | 1625 | Fine, in cases, with or without accessories .....                           | doz.                     | according to appraise-ment. | 51                 |
| 1549 | Table cutlery: Of silver (?) .....   | 0 05                     | 31                    | —                  | 1626 | Chisels, cross cut (see No. 1713).  |                          |                             | —                  |
| 1550 | Common, bone, horn or wooden riveted handles .....                                 | 0 75                     | 31                    | —                  | 1627 | Squares:  |                          |                             | —                  |
| 1551 | The same, half-fine .....  | 1 20                     | 31                    | —                  | 1628 | Carpenters', entirely of wood .....   | doz.                     | 1 00                        | 31                 |
| 1552 | Ordinary and half-fine bundles of bone, horn or wood, adjusted .....               | 1 20                     | 31                    | —                  | 1629 | Initiation, for carpenters .....  | doz.                     | 1 80                        | 31                 |
| 1553 | The same, fine .....   | 2 00                     | 31                    | —                  | 1630 | Iron and wood combined, for carpenters ..                                   | doz.                     | 3 00                        | 31                 |
| 1554 | Iron handles .....   | 1 20                     | 31                    | —                  | 1631 | Spoon: Of hammered iron, tinned or painted .....                            | kilog. gross             | 0 40                        | 31                 |
| 1555 | Ferret metal & similar handles .....   | 2 00                     | 31                    | —                  | 1632 | Of Britannia metal, not silvered .....                                      | doz.                     | 12 00                       | 31                 |
| 1556 | Of all kinds, with ivory handles .....   | 4 00                     | 31                    | —                  | 1633 | The same, silvered .....  | doz.                     | 18 00                       | 31                 |
| 1557 | The same, fine .....   | 8 00                     | 31                    | —                  | 1634 | Articles of stamps of paper: Assorted ..                                    | gross                    | 1 00                        | 31                 |
| 1558 | Salad, ivory handles .....   | 20 00                    | 31                    | —                  | 1635 | Of leather .....  | doz.                     | 2 50                        | 31                 |
| 1559 | Salad, ivory handles .....   | 20 00                    | 31                    | —                  | 1636 | Steel or iron steel, for smokers .....                                      | doz.                     | 2 00                        | 31                 |
| 1560 | Scissor-shaped, of box wood, buffalo horn or carved wood, salad .....              | 4 00                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1561 | The same, not scissor-shaped .....   | 1 00                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1562 | (See No. 2621).  |                          |                       | —                  |      |   |                          |                             | —                  |
| 1563 | Trowels, masons':  |                          |                       | —                  |      |   |                          |                             | —                  |
| 1564 | From 14 to 29 centimetres .....  | 3 00                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1565 | Less than 14 centimetres .....   | 2 00                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1566 | Ladles, for melting lead .....   | 1 60                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1567 | Spoons: Iron, soup and coffee .....  | 0 26                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1568 | Soup, of ordinary alloys, Ferret metal and the like in quality .....               | 0 70                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1569 | Coffee, the same as above .....  | 0 30                     | 31                    | —                  |      |   |                          |                             | —                  |
| 1570 | Soup, of alloys, half-fine and those of German silver .....                        | 1 20                     | 31                    | —                  |      |   |                          |                             | —                  |

(1) Should the accessories for cooking stoves be of copper, bronze or enamelled, they shall be appraised according to kind.

(2) By table cutlery only knives and forks are meant. Each of the hereunder enumerated articles imported separately shall be appraised with a reduction of 30%. Should such articles be for dessert the reduction shall likewise be 30%.

(1) It is understood that, unless specially stipulated, all knives are appraised without their sheaths.

| Nos.                         | Goods.   | Valua-<br>tion,<br>p. c.           | Duty,<br>per<br>cent. | specif.<br>Peso c. | Nos.                         | Goods.   | Valua-<br>tion,<br>p. c.  | Duty,<br>per<br>cent. | specif.<br>Peso c. |
|------------------------------|--|------------------------------------|-----------------------|--------------------|------------------------------|--|---------------------------|-----------------------|--------------------|
| 1636                         | Emery powder for polishing iron or steel<br>kilog.   | 0 28                               | 31                    | —                  | 1710                         | Foils: With hilts .....  | doz.                      | —                     | —                  |
| 1637                         | Swords (see Nos. 2374-2377).   | —                                  | —                     | —                  | 1711                         | Without hilts .....  | each                      | 3 00                  | 51                 |
| 1638                         | Spatulas for glaziers or painters .....  | doz.                               | 1 80                  | 31                 | 1712                         | Cigar moulds, wooden .....   | each                      | 0 69                  | 31                 |
| 1639                         | Specimens, of all kinds, for treating sheep<br>kilog. gross  | 0 30                               | free.                 | —                  | 1713                         | Chisels: With handles, for carpenters .....  | doz.                      | 2 40                  | 31                 |
| Looking glasses:             |  |                                    |                       |                    | 1714                         | Without handles .....  | doz.                      | 1 60                  | 31                 |
| 1640                         | Framed in wood, painted or gilt, or with<br>carboloid, common mirrors from 15 to 24<br>centimetres in height ..... | 1 20                               | 31                    | —                  | 1715                         | Forges, portable .....   | each                      | 20 00                 | 31                 |
| 1641                         | The same, with mirrors from 25 to 35<br>centimetres in height .....  | 3 60                               | 31                    | —                  | 1716                         | Carbs: Of iron, common, of from 4 to 6<br>rings .....  | 0 25                      | 31                    | —                  |
| 1642                         | Oval, wooden frames, gilt or painted,<br>mirror measuring from 20 to 35 centi-<br>metres in height .....           | 4 80                               | 31                    | —                  | 1717                         | Of iron, other qualities, with or with-<br>out ornaments .....   | 0 69                      | 31                    | —                  |
| 1643                         | With landscape on the mirror, of from<br>25 to 35 centimetres in height .....                                      | 12 00                              | 31                    | —                  | 1718                         | Of iron, nickelled .....   | 1 00                      | 31                    | —                  |
| 1644                         | Pocket, round, in tin, zinc, or wooden<br>frame .....  | 0 30                               | 31                    | —                  | 1719                         | Of alloys, of all kinds .....  | 2 60                      | 31                    | —                  |
| 1645                         | In pasteboard boxes, ordinary .....  | 1 20                               | 31                    | —                  | Carbs or bridle bits:        |  |                           |                       |                    |
| 1646                         | Of other kinds .....   | according<br>to appraise-<br>ment. | 31                    | —                  | 1720                         | Of iron, black or tinned .....   | 0 25                      | 31                    | —                  |
| 1647                         | Handspikes, wooden .....   | 1 20                               | 31                    | —                  | 1721                         | Of iron, filed and polished .....  | 1 20                      | 31                    | —                  |
| 1648                         | Spurs, small (see Nos. 1652-1655).   | 1 00                               | 31                    | —                  | 1722                         | Nickelled .....  | 2 00                      | 31                    | —                  |
| 1649                         | Sponges: Common, pressed .....   | 1 00                               | 31                    | —                  | 1723                         | Of alloys .....  | 2 00                      | 31                    | —                  |
| 1650                         | Washed, of all kinds, freed or not from<br>sand .....  | 5 00                               | 31                    | —                  | 1724                         | Bellows: Fine .....  | 7 20                      | 31                    | —                  |
| 1651                         | Small, half-fine and fine .....  | 35 00                              | 31                    | —                  | 1725                         | Common .....   | 2 40                      | 31                    | —                  |
| Spurs:                       |  |                                    |                       |                    | 1726                         | Forge, up to 48 centimetres .....  | each                      | 8 00                  | 31                 |
| 1652                         | Large or small, of alloys or nickelled .....   | 2 20                               | 31                    | —                  | 1727                         | The same, up to 72 centimetres .....   | 16 00                     | 31                    | —                  |
| 1653                         | Of tanned iron .....   | 0 45                               | 31                    | —                  | 1728                         | The same, large size .....   | 25 00                     | 31                    | —                  |
| 1654                         | Of iron, not tinned, of all kinds .....  | 0 90                               | 31                    | —                  | 1729                         | Iron double blast .....  | 4 00                      | 31                    | —                  |
| 1655                         | Of steel .....   | 1 50                               | 31                    | —                  | 1730                         | Or blow pipes ("voni-fuego") .....   | 4 00                      | 31                    | —                  |
| 1656                         | Panniers of esparto, assorted .....  | 0 50                               | 31                    | —                  | 1731                         | Butchers' and similar .....  | 4 00                      | 31                    | —                  |
| 1657                         | Skimmers (see Nos. 1570-1576).   | —                                  | —                     | —                  | 1732                         | Fountains: Iron, tinued .....  | 0 38                      | 31                    | —                  |
| 1658                         | Pictures (see Nos. 2104-2107).   | —                                  | —                     | —                  | 1733                         | Fountains of tinplate .....  | 10 00                     | 51                    | —                  |
| 1659                         | Tin or solder .....  | 0 17                               | 0 65                  | —                  | 1735                         | Guns of all kinds, for troops .....  | each                      | 0 38                  | —                  |
| 1660                         | Stearine in cakes .....  | 0 35                               | 31                    | —                  | 1736                         | Hooker: Small, of bronze, with thread of<br>bronz or iron .....  | 1 20                      | 31                    | —                  |
| 1661                         | Mattings: Of esparto, in pieces of from 34<br>to 43 metres .....   | 6 00                               | 31                    | —                  | 1737                         | Iron, threaded (see No. 2202).   | —                         | 0 12                  | 31                 |
| 1662                         | Of rope, in pieces of 43 metres .....  | 8 00                               | 31                    | —                  | 1738                         | Iron, for blocks .....   | —                         | —                     | —                  |
| 1663                         | Of coil, up to 65 centim. in width .....   | 0 35                               | 31                    | —                  | 1739                         | Jack planes (see No. 1423).  | —                         | —                     | —                  |
| 1664                         | Indian, white or colored, up to 1.30<br>metre in width .....   | 0 18                               | 31                    | —                  | 1740                         | Pulleys, wooden .....  | doz.                      | 0 35                  | 31                 |
| 1665                         | Or shales, for doors and windows .....   | 18 00                              | 31                    | —                  | 1741                         | Gasoline (rebate 3%) .....   | doz.                      | 6 50                  | 31                 |
| 1666                         | Straw door mats (see No. 406).   | —                                  | —                     | —                  | 1742                         | Triggers, for guns, carbines or pistols .....  | doz.                      | 1 20                  | 31                 |
| 1667                         | Oakum: Tanned .....  | 0 12                               | 31                    | —                  | 1743                         | Jack screws: Iron .....  | each                      | 6 00                  | 31                 |
| 1668                         | Of coil .....  | 0 14                               | 31                    | —                  | 1744                         | Wooden, for stowing loads .....  | doz.                      | 12 00                 | 31                 |
| 1669                         | Scupper nails .....  | 0 15                               | 31                    | —                  | 1745                         | Globes: Metal, for lamps .....   | doz.                      | 4 80                  | 31                 |
| 1670                         | Stirrups: Of alloys or nickelled .....   | 0 30                               | 31                    | —                  | 1746                         | Geographical .....   | according to appraisement | —                     | —                  |
| 1671                         | Of iron .....  | 0 40                               | 31                    | —                  | 1747                         | Rubber erasers: For ink .....  | doz.                      | 1 40                  | 31                 |
| 1672                         | Of iron, polished, of steel or bronze, or<br>stirrups for ladies' saddles .....                                    | 2 00                               | 31                    | —                  | 1748                         | The same, with wooden handle ("ban-<br>dera"); also elastic bands .....                                      | 3 00                      | 31                    | —                  |
| Cases:                       |  |                                    |                       |                    | Gum:                         |  |                           |                       |                    |
| 1673                         | Common, with dental instruments .....  | 3 20                               | 31                    | —                  | 1749                         | In solution, with or without brash, in<br>bottles containing up to 25 grammes .....                          | 0 90                      | 31                    | —                  |
| 1674                         | The same of superior quality .....   | according<br>to appraise-<br>ment. | 31                    | —                  | 1750                         | The same, up to 250 grammes .....  | 1 80                      | 31                    | —                  |
| 1675                         | Wooden, for clay tobacco pipes ("pitos")<br>doz.   | 0 80                               | 31                    | —                  | 1751                         | The same, larger bottles .....   | in proportion             | 31                    | —                  |
| 1676                         | Caloriferes of cast iron, including the fire<br>bricks .....   | 0 20                               | 31                    | —                  | 1752                         | Rubber threads:  | —                         | —                     | —                  |
| 1677                         | Labels (see No. 2093).   | —                                  | —                     | —                  | 1753                         | Combined with tissue .....   | 0 60                      | 31                    | —                  |
| 1678                         | Lemon squeezers .....  | 4 00                               | 31                    | —                  | 1754                         | In sheets, and similar articles for<br>machinery .....   | 1 30                      | 31                    | —                  |
| 1679                         | Wringers, clothes .....  | 5 00                               | 31                    | —                  | 1755                         | Gum lac .....  | 0 65                      | 31                    | —                  |
| 1680                         | Cutlasses ("facuces"), with handles of<br>wood, horn or bone, and leather sheaths .....                            | 10 00                              | 51                    | —                  | 1756                         | Spirit gauges .....  | doz.                      | 2 00                  | 31                 |
| 1681                         | With composition handles, sheaths of<br>leather, with or without orna-<br>mentation .....                          | 18 00                              | 51                    | —                  | Carpenters' shifting gauges: |  |                           |                       |                    |
| 1682                         | With composition handles & sheaths .....   | 36 00                              | 51                    | —                  | 1756                         | Common and half-fine .....   | 2 00                      | 31                    | —                  |
| Window fasteners or catches: |  |                                    |                       |                    | 1757                         | Fine .....   | 3 60                      | 31                    | —                  |
| 1683                         | With iron fittings .....   | 0 50                               | 31                    | —                  | 1758                         | Clamps: Fasteners, or staples, iron, for<br>fences .....   | 10 50                     | 31                    | —                  |
| 1684                         | Of iron, bronzed, with fittings of<br>bronzed iron .....   | 0 90                               | 31                    | —                  | 1759                         | The same, for upholsterers .....   | 0 15                      | 31                    | —                  |
| 1685                         | Of iron, bronzed or not, with nickelled<br>fittings .....  | 1 60                               | 31                    | —                  | 1760                         | Staples, for locks .....   | 0 40                      | 31                    | —                  |
| 1686                         | Of iron, nickelled, with nickelled fittings<br>each  | 2 50                               | 31                    | —                  | 1761                         | Garnises .....   | 0 09                      | 6                     | —                  |
| 1687                         | Silvered (appraised, according to kind,<br>with an increase of 30 per cent.) .....                                 | 6 00                               | 31                    | —                  | Shackles:                    |  |                           |                       |                    |
| 1688                         | Lanterns: Of mica, common .....  | 9 60                               | 31                    | —                  | 1762                         | For anchors & chains, 100 kilog. gross   | 11 40                     | 31                    | —                  |
| 1689                         | With magnifying glass .....  | 10 80                              | 31                    | —                  | 1763                         | Screw or link ("de deslabón") .....  | 19 00                     | 31                    | —                  |
| 1690                         | Globe, painted, for ships .....  | 1 80                               | 31                    | —                  | 1764                         | Scythes, without handles .....   | 0 50                      | free                  | —                  |
| 1691                         | Globe, of bronze .....   | 3 00                               | 31                    | —                  | Rope thimbles:               |  |                           |                       |                    |
| 1692                         | Painted, for signals .....   | 10 00                              | 31                    | —                  | 1765                         | Iron, black or galvanized, 100 kil. gross  | 17 00                     | 31                    | —                  |
| 1693                         | Of bronze and colored glass .....  | 1 50                               | 31                    | —                  | 1766                         | The same, bronze .....   | 1 00                      | 31                    | —                  |
| 1694                         | Carriage, common, with no silvered<br>parts .....  | 5 00                               | 31                    | —                  | 1767                         | The same, wooden .....   | 2 00                      | 31                    | —                  |
| 1695                         | Carriage, silvered .....   | 12 00                              | 31                    | —                  | 1768                         | Fire screens or fenders: Of bronze .....   | 20 00                     | 31                    | —                  |
| 1696                         | The same, fine quality .....   | 1 00                               | 31                    | —                  | 1769                         | The same, of iron and bronze combined<br>each  | 10 00                     | 31                    | —                  |
| 1697                         | Of paper .....   | 20 40                              | 48                    | —                  | 1770                         | The same, of iron, fine .....  | 3 00                      | 31                    | —                  |
| 1698                         | Larders of iron wire gauze .....   | 0 10                               | 31                    | —                  | 1771                         | The same, ordinary .....   | 2 00                      | 31                    | —                  |
| 1699                         | Felt, roofing .....  | 0 23                               | 31                    | —                  | 1772                         | Gauges (see Nos. 1713, 1714).  | —                         | —                     | —                  |
| 1700                         | Hinges ("ajnas") of iron .....   | 0 13                               | 31                    | —                  | 1773                         | Fuzes, for blasting .....  | 0 87                      | 31                    | —                  |
| 1701                         | Hemp rope yarn ("flassica auelta")<br>kilog. gross   | 0 13                               | 31                    | —                  | 1774                         | Rabbit planes (see No. 1422).  | —                         | —                     | —                  |
| 1702                         | Filters, clay, with spigot, of a capacity<br>up to 4 litres .....  | 2 00                               | 31                    | —                  | 1775                         | Axes: American and imitations with<br>handles for woodmen .....  | 11 00                     | 31                    | —                  |
| 1703                         | The same, of 7 to 16 litres capacity .....   | 3 00                               | 31                    | —                  | 1776                         | The same, without handles .....  | 9 00                      | 31                    | —                  |
| 1704                         | The same, of 19 to 35 litres capacity .....  | 5 00                               | 31                    | —                  | 1777                         | Or hatchets, with handles .....  | 4 00                      | 31                    | —                  |
| 1705                         | The same, of 36 to 40 litres capacity .....  | 8 00                               | 31                    | —                  | 1778                         | Italian and imitations, and hatchets,<br>English, blue or painted, without handles,<br>for cultivators ..... | 4 00                      | 31                    | —                  |
| 1706                         | Filters of stone .....   | 1 00                               | 31                    | —                  | 1779                         | Biscayan and imitations, without<br>handles .....  | 6 00                      | 31                    | —                  |
| 1707                         | Of stone, with stand and water jar .....   | 4 00                               | 31                    | —                  | 1780                         | Stone axes, named "without handles" .....  | 1 00                      | 31                    | —                  |
| 1708                         | Fishspears, assorted .....   | 8 00                               | 31                    | —                  | 1781                         | Boxes: Of tinplate, for four or six .....  | 1 60                      | 31                    | —                  |
| 1709                         | Hoops .....  | 4 50                               | 20                    | —                  | 1782                         | The same, of iron, tinmel .....  | 2 40                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1783                         | The same, of enamelled iron .....  | 6 20                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1784                         | Horseshoes .....   | 0 045                     | —                     | 0 01               |
|                              |  |                                    |                       |                    | 1785                         | Iron: Pig .....  | 0 07                      | —                     | 0 015              |
|                              |  |                                    |                       |                    | 1786                         | Bar, unwrought .....   | 20 00                     | 31                    | —                  |
|                              |  |                                    |                       |                    | 1787                         | The same, galvanized .....   | 20 00                     | 31                    | —                  |
|                              |  |                                    |                       |                    | 1788                         | Sheet, unwrought .....   | 2 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1789                         | Sheet, galvanized, for roofing .....   | 2 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1790                         | Sheet, perforated .....  | 2 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1791                         | Filings .....  | 2 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1792                         | Iron: For caulking .....   | 1 50                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1793                         | Single, for planes .....   | 3 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1794                         | Double, for planes .....   | 1 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1795                         | For moulding or rabbit planes .....  | 0 50                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1796                         | For planing or fitting .....   | 4 00                      | 31                    | —                  |
|                              |  |                                    |                       |                    | 1797                         | Wire-drawing plates, for silvering<br>dozen holes  | 0 30                      | 31                    | —                  |

| 3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued. |  |                            |                    |                    | Valuation per scales.                                      |  |         |         |         |       |
|--|--|----------------------------|--------------------|--------------------|--|--|---------|---------|---------|-------|
| Nos.   | Goods.   | Valuation.<br>p. c.        | Duty.<br>per cent. | specif.<br>Peso c. | Nos.   | FAIENCE.   | 1 2 3   |         |         |       |
|  |  |                            |                    |                    |  |  | Peso c. | Peso c. | Peso c. |       |
|  | Thread or twine: \$  |                            |                    |                    | 1872   | Sugar bowls and butter dishes .....  | doz.    | 1 40    | 2 00    | 3 00  |
|  | Puck, ravelled, for manufacturing fringes ("paravelloñar"). kilog. gross   | 0 18                       | 31                 | —                  | 1873   | Mugs for toilet brushes .....  | "       | 1 60    | 2 40    | 4 00  |
| 1800   | Hempen, coarse, for tying springs, and English thread, for sewing sacks. kilog. gross  | 0 26                       | 31                 | —                  | 1874   | Saled dishes and gravy boats .....   | "       | 1 80    | 2 80    | 4 00  |
| 1801   | Puck, twisted, unbleached .....  | 0 37                       | 31                 | —                  | 1875   | Spittoons: Without lids .....  | "       | 2 30    | 3 40    | 5 20  |
| 1802   | The same, colored .....  | 0 50                       | 1                  | —                  | 1876   | With lids .....  | "       | 3 60    | 6 00    | 9 00  |
| 1803   | Special, for binders .....   | 0 32                       | 5                  | —                  | 1877   | Flat .....   | "       | 4 00    | 6 00    | 9 00  |
| 1804   | Of cotton, white, for sewing .....   | 0 90                       | 1                  | —                  | 1878   | Fruit and preserve dishes .....  | "       | 2 00    | 3 00    | 4 40  |
| 1805   | Sails .....  | 0 50                       | free.              | —                  | 1879   | Dishes: Large, without lids .....  | "       | 2 00    | 3 60    | 6 40  |
| 1806   | Tinsplate .....  | 10 00                      | 20                 | —                  | 1880   | With lids .....  | "       | 2 50    | 4 80    | 8 50  |
| 1807   | In pieces, worked, but not set up  | 30 06                      | 31                 | —                  | 1881   | Egg cups and cream pitchers .....  | "       | 0 40    | 0 50    | 0 60  |
| 1808   | Blades: For table knives .....   | 1 20                       | 31                 | —                  | 1882   | Soap dishes .....  | "       | 1 40    | 3 00    | —     |
| 1809   | For fretsaws .....   | 1 20                       | 31                 | —                  | 1883   | Pitchers: Toilet .....   | "       | 2 80    | 4 40    | 6 50  |
| 1810   | For daggers or knives, up to 25 centimetres .....  | 3 00                       | 51                 | —                  | 1884   | Known as "tanques" .....   | "       | 0 80    | 1 20    | 2 00  |
| 1811   | The same, larger sizes .....   | 5 00                       | 51                 | —                  | Articles of faience:                                       |  |         |         |         |       |
| 1812   | For swordsticks, swords or sabres .....  | 12 00                      | 51                 | —                  | 1885   | Imported in baskets (assorted nearly according to the following table 1) ..... | doz.    | 0 64    | —       | —     |
| 1813   | Moulds, copper, for making pastry .....  | 1 10                       | 31                 | —                  | 1886   | The same (assorted nearly as per table 2) .....                                | doz.    | —       | 1 35    | 2 15  |
| 1814   | Furnaces, cast iron, with or without grates  | 8 00                       | 31                 | —                  | 1887   | Flower pots .....  | pair    | —       | —       | —     |
| 1815   | Forks, iron, with handles, for hay .....   | 5 00                       | free.              | —                  | 1888   | Mustard pots .....   | dozen   | 0 60    | 0 80    | 2 00  |
| 1816   | Egg stands of composition, 6 cups .....  | 30 00                      | 31                 | —                  | 1889   | Wash-basins .....  | "       | 2 40    | 4 00    | 6 00  |
| 1817   | Oil cloth for floors .....   | 0 60                       | 31                 | —                  | 1890   | Toothpick-holders .....  | "       | —       | 1 50    | 2 00  |
| 1818   | Sinks: Cast iron, inodorous, for yards and privies .....   | 0 20                       | 31                 | —                  | 1891   | Plates: Dinner, up to 23 centimetres .....                                     | "       | 0 40    | 0 70    | 1 20  |
| 1819   | With valve .....   | 0 25                       | 31                 | —                  | 1892   | Dessert, up to 23 centimetres .....  | "       | 6 30    | 0 55    | 1 09  |
| 1820   | The same, of faience .....   | 0 50                       | 31                 | —                  | 1893   | Plates (see No. 2290) .....  | "       | 2 00    | 3 60    | 6 00  |
| 1821   | Ewers: Of tinsplate or iron, painted, plain, for washstands .....  | 4 50                       | 31                 | —                  | 1894   | Spittoons: Without feet .....  | "       | 3 00    | 5 50    | 9 00  |
| 1822   | The same, of iron, tinned, kilog. gross  | 0 45                       | 81                 | —                  | 1895   | With feet .....  | "       | 8 00    | 11 00   | 20 00 |
| 1823   | Of earthenware, gilt, common .....   | 2 00                       | 31                 | —                  | 1896   | Soup tureens, with or without platter .....                                    | "       | 0 60    | 1 00    | 2 00  |
| 1824   | Of faience, fancy (see No. 1856) .....   | 12 00                      | 48                 | —                  | 1897   | Pomade or powder pots .....  | "       | 0 35    | 0 60    | 0 80  |
| 1825   | Bird cages of all kinds .....  | 0 80                       | 31                 | —                  | 1898   | Broth cups, without saucers and handles .....                                  | "       | 0 45    | 0 70    | 1 00  |
| 1826   | Fittings of alloys, for whips and bridles (see No. 2053) .....   | 0 45                       | 81                 | —                  | 1899   | Breakfast cups and saucers .....   | "       | 0 85    | 0 85    | 1 20  |
| 1827   | Tea sets of alloys (see these articles according to their denomination).   | 2 00                       | 31                 | —                  | 1901   | Sponge cups .....  | "       | 0 80    | 1 20    | 2 40  |
| Fireplace sets:  |  |                            |                    |                    | 1902   | Teapots or coffee pots .....   | "       | 1 60    | 2 40    | 3 60  |
| 1828   | Iron, ordinary, three pieces .....   | 0 80                       | 31                 | —                  | Table 1. To be classed for appraisement in Scale 1.        |  |         |         |         |       |
| 1829   | The same, bronze .....   | 2 40                       | 31                 | —                  | Plates .....   | doz.   | 18      |         |         |       |
| Toilet sets:   |  |                            |                    |                    | Dishes, without lids .....                                 | "  | 2       |         |         |       |
| 1831   | Of tinsplate or sheet iron, composed of foot bath, water jug and slop pail (1) .....   | 3 60                       | 31                 | —                  | Spittoons, without lids .....                              | "  | 2       |         |         |       |
| 1832   | The same, enamelled .....  | 6 00                       | 31                 | —                  | Broth cups .....   | "  | 12      |         |         |       |
| 1833   | Odd pieces for the preceding sets (in proportion)  | 6 00                       | 31                 | —                  | Tea or coffee cups .....                                   | "  | 2       |         |         |       |
| 1834   | Of porcelain or faience, composed of foot bath, water jug and slop pail .....  | 6 00                       | 31                 | —                  | Water pitchers, small .....                                | "  | 2       |         |         |       |
| 1835   | Odd pieces for preceding set .....   | 2 00                       | 31                 | —                  | Basins .....   | "  | 2       |         |         |       |
| 1836   | Bamboo: Indian .....   | 0 60                       | 31                 | —                  | Pitchers, toilet .....                                     | "  | 2       |         |         |       |
| 1837   | Split, for chairs .....  | 0 80                       | 31                 | —                  | Tea pots, sugar bowls and butter dishes .....              | "  | 2       |         |         |       |
| 1838   | For making mats .....  | according to appraisement. | free               | —                  | Table 2. To be classed for appraisement in Scales 2 and 3. |  |         |         |         |       |
| Sealing wax:   |  |                            |                    |                    | Plates .....   | doz.   | 12      |         |         |       |
| 1839   | In cakes, for sealing bottles .....  | 0 15                       | 31                 | —                  | Dishes, without covers .....                               | "  | 1       |         |         |       |
| 1840   | In sticks, for letters .....   | 1 00                       | 31                 | —                  | with covers .....  | "  | 1       |         |         |       |
| 1841   | Bath bricks, for cleaning knives .....   | 0 40                       | 31                 | —                  | Spittoons, without covers .....                            | "  | 1       |         |         |       |
| 1842   | Prints (see Nos. 2104-2107) .....  | according to appraisement. | —                  | —                  | with covers .....  | "  | 6       |         |         |       |
| 1843   | Lamps: Petroleum or oil .....  | to appraise-ment.          | 31                 | —                  | Broth cups .....   | "  | 2       |         |         |       |
| 1844   | Gas (see Nos. 2367 to 2372) .....  | 1 50                       | 31                 | —                  | Coffee and tea cups .....                                  | "  | 2       |         |         |       |
| 1845   | Lights on cork or wood, in boxes, for night lamps .....  | 0 35                       | 31                 | —                  | Breakfast cups .....                                       | "  | 2       |         |         |       |
| 1846   | Bunting for flags, one metre in width, metre   | 2 00                       | 31                 | —                  | Tureens .....  | "  | 1       |         |         |       |
| 1847   | Pencils: Carpenters' .....   | 1 00                       | 31                 | —                  | Basins .....   | "  | 1       |         |         |       |
| 1848   | Of all kinds, for offices .....  | 2 00                       | 31                 | —                  | Pitchers, toilet .....                                     | "  | 1       |         |         |       |
| 1849   | With rubber on the end for offices .....   | 0 20                       | 31                 | —                  | Tea pots, sugar bowls, and butter dishes .....             | "  | 1       |         |         |       |
| 1850   | Of chalk, for blackboards .....  | 0 50                       | 31                 | —                  | Salad dishes and saucers .....                             | "  | 1       |         |         |       |
| 1851   | Slates .....   | 0 36                       | 31                 | —                  | Soap dishes and toothbrush mugs .....                      | "  | 1       |         |         |       |
| 1852   | Brass, yellow, in sheets or plates, kilog. gross   | 5 00                       | 31                 | —                  |  |  |         |         |         |       |
| 1853   | Jars (see No. 2451) .....  | 12 00                      | 31                 | —                  |  |  |         |         |         |       |
| Milk pitchers:   |  |                            |                    |                    |  |  |         |         |         |       |
| 1854   | Of Britannia metal, not silvered .....   | 10 00                      | 31                 | —                  |  |  |         |         |         |       |
| 1855   | The same, silvered .....   | 2 50                       | 31                 | —                  |  |  |         |         |         |       |
| 1856   | China, of all kinds, without lids .....  | 5 00                       | 31                 | —                  |  |  |         |         |         |       |
| 1857   | The same, with lids .....  | 12 00                      | 31                 | —                  |  |  |         |         |         |       |
| 1858   | Blank books (see No. 2084) .....   | 0 30                       | 31                 | —                  |  |  |         |         |         |       |
| 1859   | Liquor cases .....   | 8 00                       | 31                 | —                  |  |  |         |         |         |       |
| 1860   | Emery (see No. 2110) .....   | 3 00                       | 31                 | —                  |  |  |         |         |         |       |
| 1861   | Files .....  | 15 00                      | 31                 | —                  |  |  |         |         |         |       |
| 1862   | Foot scrapers (see No. 2314) .....   | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1863   | Lanterns: With magnifying glass and bulb-eye lenses .....  | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1864   | Of tinsplate, common .....   | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1865   | Ships' .....   | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1866   | Ships' logs, patent .....  | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1867   | Cloth, stout or light (see No. 756) .....  | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1868   | Faience: White and colored, common (see the Evaluation Scale 1 of the following table "Faience") .....                       | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1869   | Monble or white stoneware (see Scale 2 of the table "Faience") .....   | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1870   | Decorated, decorated and gilt, only, half-fine, and stone china, imitating marble (see Scale 3 of the table "Faience") ..... | —                          | 31                 | —                  |  |  |         |         |         |       |
| 1871   | The same, fine (see No. 2235 Scale 2 of table "Porcelan") .....  | —                          | 31                 | —                  |  |  |         |         |         |       |
| § Binding twine is free of duty. (Law of Jan. 11, 1912.)                           |  |                            |                    |                    |  |  |         |         |         |       |
| (1) Toilet sets of tinsplate are dutiable at the rate of 48% of their valuation.   |  |                            |                    |                    |  |  |         |         |         |       |



| Nos.   | Goods.  | Valuation.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. | Nos. | Goods.   | Valuation.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. |
|--------|---|---------------------|-----------------------|--------------------|------|--|---------------------|-----------------------|--------------------|
| 1348   | Handles:<br>Of iron, for coffins (see No. 2362).  |                     |                       |                    | 2003 | Moulds:<br>Of copper, for puddling dough..kiloz.   | 1 50                | 31                    | —                  |
| 1359   | Of zinc, lead, or silvered iron, for<br>coffins.....kiloz.  | 1 20                | 31                    | —                  | 2004 | The same, of tinned plate or tinned<br>iron.....doz.   | 4 00                | 31                    | —                  |
| 1340   | Of nickel or alloys, nickelled or not ..  | 3 50                | 31                    | —                  | 2005 | The same, smaller, up to 8 centimetres<br>doz.   | 1 20                | 31                    | —                  |
| 1941-2 | Door knobs:<br>Enamelled iron, faience or bronze..doz.  | 1 53                | 31                    | —                  | 2006 | Mouldings of iron.....kil. gross   | 0 20                | 31                    | —                  |
| 1943   | Of glass or crystal.....doz.  | 3 00                | 31                    | —                  | 2007 | Planes, carpenters' (see No. 1422).  |                     |                       |                    |
| 1944   | Of composition, ordinary, or of nickelled<br>iron.....doz.  | 4 80                | 31                    | —                  | 2008 | Mouldings of wood: Gilt or varnished, or<br>other kinds, up to 25 millimetres ..metre                          | 0 07                | 31                    | —                  |
| 1945   | The same, fine.....doz.   | 12 00               | 31                    | —                  | 2009 | The same, from 25 to 75 millim. ....   | 0 18                | 31                    | —                  |
| 1946   | Manometers for engines.....each   | 6 00                | 31                    | —                  | 2010 | The same, from 75 to 100 millim. ....  | 0 70                | 31                    | —                  |
| 1947   | Pestles, wooden, for mortars.....doz.   | 0 60                | 31                    | —                  | 2011 | The same, from 100 to 150 millim. ....   | 1 20                | 31                    | —                  |
| 1948   | Maps, geographical, with or without rub.<br>of one color (?).....kiloz.   | 2 00                | —                     | 1 00               | 2012 | Mills: Of wood with iron plate, and center<br>mills, ordinary, for grinding coffee and<br>other grain.....doz. | 3 60                | 31                    | —                  |
| 1949   | Coffee-steamers.....doz.  | 4 00                | 31                    | —                  | 2013 | The same, of better quality.....doz.   | 8 00                | 31                    | —                  |
| 1951   | Meat mincers: Size for family use.....each  | 3 00                | 31                    | —                  | 2014 | English, with wheel, numbered.....doz.   | 48 00               | 31                    | —                  |
| 1952   | Larger size.....each  | 20 00               | 31                    | —                  | 2015 | Pepper, small, for table use.....doz.  | 3 00                | 31                    | —                  |
| 1953   | Churns: Wooden.....doz.   | 6 00                | 31                    | —                  | 2016 | French, imitation, with or without<br>flywheel, Nos. 0 and 00.....each   | 2 00                | 31                    | —                  |
| 1954   | Glass.....doz.  | 6 00                | 31                    | —                  | 2017 | The same, No. 1.....doz.   | 3 50                | 31                    | —                  |
| 1956   | Meat presses.....doz.   | 3 50                | 31                    | —                  | 2018 | The same, No. 2.....doz.   | 5 50                | 31                    | —                  |
| 1957   | Cheese presses.....doz.   | 10 00               | 31                    | —                  | 2019 | The same, No. 3.....doz.   | 7 00                | 31                    | —                  |
| 1958   | Machines: Washing, with wringers.....doz.   | 20 00               | 31                    | —                  | 2021 | The same, No. 5.....doz.   | 17 00               | 31                    | —                  |
| 1959   | Eligging, wiring &c. for tinmiths,<br>small.....each  | 8 00                | 31                    | —                  | 2022 | The same, No. 6.....doz.   | 25 00               | 31                    | —                  |
| 1960   | The same, large size.....each   | 30 00               | 31                    | —                  | 2023 | Large, with iron stand, of any man-<br>ufacture.....each   | 30 00               | 31                    | —                  |
| 1961   | Fluting, for sheet iron.....doz.  | 8 00                | 31                    | —                  | 2024 | Or maize-crushers.....doz.   | 8 00                | 31                    | —                  |
| 1962   | For making gaseous lemonade, small<br>size.....doz.   | 2 80                | 31                    | —                  | 2025 | Flour, Penze's or the like.....doz.  | 45 00               | 31                    | —                  |
| 1963   | The same, of larger size.....doz.   | —                   | —                     | —                  | 2026 | The same, Wegman's, Rigina's and the<br>like.....each  | 150 00              | 51                    | —                  |
| 1964   | For fly-catching, of twine.....each   | 4 00                | 31                    | —                  | 2027 | Game bags.....doz.   | 14 00               | 31                    | —                  |
| 1965   | For wire-stretching.....kiloz.  | 0 42                | 31                    | —                  | 2028 | Mortars (see Nos. 1080-1084).  |                     |                       |                    |
| 1966   | For corn-crushing.....each  | 8 00                | 31                    | —                  | 2029 | Palleyes: Wooden, assorted.....centimetre  | 0 02                | 31                    | —                  |
| 1967   | Part wrought iron and part bronze,<br>for soldering or brazing.....doz.   | 7 20                | 31                    | —                  | 2030 | Patent, assorted.....doz.  | 0 07                | 31                    | —                  |
| 1968   | The same, of copper or bronze.....doz.  | 10 00               | 31                    | —                  | 2031 | Iron, patent.....doz.  | 0 04                | 31                    | —                  |
| 1969   | Knife-cleaning.....each   | 12 00               | 31                    | —                  | 2032 | Of bronze.....kiloz.   | 1 60                | 31                    | —                  |
| 1970   | Of wood or iron, for making cartridges<br>doz.  | 6 00                | 31                    | —                  | 2033 | Shot.....100 kil. gross  | 8 00                | 31                    | —                  |
| 1971   | The same, of bronze.....doz.  | 12 00               | 31                    | —                  | 2034 | Shot bags: Of chamois or sheepskin ..doz.  | 4 00                | 48                    | —                  |
| 1972   | Lithographic or printing presses*....to appraise-<br>ment.  | —                   | 8                     | —                  | 2035 | Of leather, or other kinds.....doz.  | 10 00               | 48                    | —                  |
| 1973   | NOTE.—Type writing machines are<br>durable under No. 1972.  |                     |                       |                    | 2036 | § Naptha or benzine, crude.....litre   | 6 00                | 31                    | —                  |
| 1974   | For agriculture, (?) factories, and extra<br>parts for same*.....doz.   | —                   | 5                     | —                  | 2037 | Razors of all kinds.....doz.   | 6 00                | 48                    | —                  |
| 1975   | Sewing*.....doz.  | —                   | free.                 | —                  | 2038 | Knives: Pocket, ordinary, with handle of<br>yellow wood.....doz.   | 0 60                | 31                    | —                  |
| 1976   | Picture and looking-glass frames.....to appraise-<br>ment.  | —                   | 31                    | —                  | 2039 | For sailors.....doz.   | 1 50                | 31                    | —                  |
| 1977   | Plants for night lights (see No. 1845).   |                     |                       |                    | 2040 | Pruning, ordinary and half-fine ..doz.   | 2 00                | 31                    | —                  |
| 1978   | Hammers: With handles of all kinds ..doz.   | 2 00                | 31                    | —                  | 2041 | Knives, spring, for hunters.....doz.   | 6 00                | 31                    | —                  |
| 1979   | Assorted, for blacksmiths.....kiloz.  | 0 22                | 31                    | —                  | 2042 | Lampblades (see No. 214).  |                     |                       |                    |
| 1980   | Putty.....kil. gross  | 0 04                | 31                    | —                  | 2043 | Levels: Water, of iron.....doz.  | 3 20                | 31                    | —                  |
| 1981   | Calabashes:<br>Common, for drinking maté.....doz.   | 2 00                | 31                    | —                  | 2044 | Of bronze, called air levels.....doz.  | 7 20                | 31                    | —                  |
| 1982   | Carved or in special shapes, for drinking<br>maté.....doz.  | 15 00               | 48                    | —                  | 2045 | Wooden, up to 60 centimetres.....doz.  | 8 00                | 31                    | —                  |
| 1983   | Bowls: Wooden, for drinking maté.....doz.   | 1 20                | 48                    | —                  | 2046 | For surveyors.....each   | 6 00                | 31                    | —                  |
| 1984   | Of faience or porcelain, for drinking<br>maté (see No. 2265).....doz.   | —                   | 31                    | —                  | 2047 | Wafers, in pasteboard or tin boxes ..kiloz.  | 1 00                | 31                    | —                  |
| 1985   | Mallets, carpenters' or cooper's, wooden ..doz.   | 1 60                | 31                    | —                  | 2048 | Hops.....kil. gross  | 0 32                | free.                 | —                  |
| 1986   | Hammers, of iron, slipwrights'.....kiloz.   | 0 14                | 31                    | —                  | 2049 | Articles: Of iron, for manufacturing bell-<br>stands, etc.....kil. gross                                       | 0 20                | 48                    | —                  |
| 1987   | Wicks: For lamps.....doz.   | 1 00                | 31                    | —                  | 2050 | Not specified in the tariff.....doz.   | 0 20                | 31                    | —                  |
| 1988   | For tinder boxes.....metre  | 0 02                | 31                    | —                  | 2051 | Of bronze, not specified in the tariff<br>kil. gross   | 1 10                | 31                    | —                  |
| 1989   | Bits, brace.....doz.  | 0 50                | 31                    | —                  | 2052 | Of iron, wrought or enamelled, not<br>specified in the tariff.....kil. gross                                   | 0 40                | 31                    | —                  |
| 1990   | For miners' drills.....kil. gross   | 0 87                | 31                    | —                  | 2053 | Hollow, nickelled, or of alloys, not<br>specified in the tariff.....kiloz.                                     | 4 50                | 31                    | —                  |
| 1991   | Medallions, for rosaries and the like ..kiloz.  | 2 00                | 31                    | —                  | 2054 | Solid, nickelled, or of alloys.....doz.  | 2 00                | 31                    | —                  |
| 1992   | Tape measures: Without wire, up to 25<br>metres in length.....doz.  | 9 60                | 31                    | —                  | 2055 | Of ivory, combined or not with metal,<br>for carriages.....kiloz.  | 15 00               | 31                    | —                  |
| 1993   | Measures: Wooden, with or without slide<br>("barandilla"), for shoemakers or car-<br>penters, up to 90 centimetres.....doz. | 3 00                | 31                    | —                  | 2056 | Eyelets of bronze, for ships' sails.....doz.   | 1 10                | 31                    | —                  |
| 1994   | Metrie system.....doz.  | 9 00                | 31                    | —                  | 2057 | Kettles: Of hammered iron, tin-lined, with<br>or without lids.....kil. gross                                   | 0 13                | 31                    | —                  |
| 1995   | Of morocco leather or common wood,<br>up to 1 m. 50.....doz.  | 0 60                | 31                    | —                  | 2058 | Of iron, tin lined and tin-covered, with<br>or without lids.....kil. gross                                     | 0 24                | 31                    | —                  |
| 1996   | Of steel, bronze, whalebone or bone,<br>ordinary, up to 1 m. 50.....doz.  | 2 40                | 31                    | —                  | 2059 | Of iron, enamelled, with or without<br>lids.....kil. gross   | 0 16                | 31                    | —                  |
| 1997   | Of ivory, up to 1 m. 50.....doz.  | 6 03                | 31                    | —                  | 2060 | The same, tripod (less 6 per cent. tare<br>for breakage).....100 kil.  | 8 50                | 31                    | —                  |
| 1998   | Of tin or lead, for liquids.....kil. gross  | 0 60                | 31                    | —                  | 2061 | Handles for tubs.....kil. gross  | 0 15                | 31                    | —                  |
| 1999   | Tables, sewing machine *.....to appraise-<br>ment.  | —                   | free.                 | —                  | 2062 | Ornaments for ceilings.....kiloz.  | 0 70                | 31                    | —                  |
| 2000   | Metal, white, in blocks or ingots.....kiloz.  | 0 30                | 31                    | —                  | 2063 | Gold leaf in booklets, for gilding.....1000 leaves   | 10 00               | 31                    | —                  |
| 2001   | In unsilvered plates.....doz.   | 1 50                | 31                    | —                  | 2064 | Straw: Indian, for brooms.....kiloz.   | 0 12                | 31                    | —                  |
| 2002   | Oiler twigs, for making baskets.....doz.  | 0 13                | 31                    | —                  | 2065 | The same, for brushes.....doz.   | 0 20                | 31                    | —                  |
| 2003   | Cups, water, of porcelain, glass or metal,<br>for copying-press.....doz.  | 2 00                | 31                    | —                  | 2066 | To bind cigarettes.....doz.  | 0 40                | 31                    | —                  |
|        |   |                     |                       |                    | 2067 | Or covers for bottles.....hundred  | 0 50                | 31                    | —                  |
|        |   |                     |                       |                    | 2068 | Basins, iron, tinned, painted, galvanized<br>or marbled.....doz.   | 0 25                | 31                    | —                  |
|        |   |                     |                       |                    | 2069 | Shovels: Iron, without handles.....dozen   | 3 00                | 31                    | —                  |
|        |   |                     |                       |                    | 2070 | Wooden, with handles.....dozen   | 4 00                | 31                    | —                  |
|        |   |                     |                       |                    | 2071 | Or scoops, of tin-plate and iron, small<br>dozen   | 1 20                | 31                    | —                  |
|        |   |                     |                       |                    | 2072 | Of iron, with handles, common.....doz.   | 5 00                | 31                    | —                  |
|        |   |                     |                       |                    | 2073 | Patent or with patented parts.....doz.   | 10 00               | 31                    | —                  |
|        |   |                     |                       |                    | 2074 | Candlesticks (see Nos. 1356 to 1359 & 2200).   |                     |                       |                    |
|        |   |                     |                       |                    | 2075 | Of silver.....gramme   | 0 05                | 31                    | —                  |
|        |   |                     |                       |                    | 2076 | Land shades of paper or pasteboard, with<br>or without frame.....dozen   | 1 20                | 31                    | —                  |
|        |   |                     |                       |                    | 2077 | Cloths, for cooks ("paños para foguera")<br>kil. gross   | 0 60                | 31                    | —                  |

(1) Maps of several colors shall be appraised as those of one color, but they shall be liable to a duty of 2 pesos per kiloz. net. (Law of January 23, 1858.)

2) By decree of May 6, 1911, the following articles of agricultural machinery and parts for their repair shall, on importation, be exempted from import duties and the additional *patente* for the construction of the port of Monte Video: Steel ploughs with or without mortars, seed drills, harrows and rakes, mowers, reapers, harvesters, three-horse maize-bellers, haling presses for fodder, grain crushers and scowers, crushing mills, chaff cutters, mowers for use with the agricultural machines specified above. In accordance with the Law of Jan. 11, 1912, duty-free admission is also accorded to machines and apparatus for use in apiculture, silviculture, of *cultura*, fruit culture, and to mechanical shears.

§ Palleyes imported into the Republic shall be subject to the general duty of 81 % and shall not be admitted as accessories of machines at 6 % except in cases where they are imported fixed to machines. (Decree of September 30, 1911.)

† Naptha for agricultural purposes is exempt from duty. (Decree of May 6, 1911.)

| 3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery.—continued. |  |            |        | Nos. Goods. |      |  |  | Value. Duty. per spec. p. c. c. cent. Peso c. |  |  |  |
|---|--|------------|--------|-------------|------|--|--|---|--|--|--|
| Paper: (1)  |  |            |        |             |      |  |  |   |  |  |  |
| 2078  | Wrapping, brown and the like, for wrappers or packing .....  | kil. gross | 0 16   | —           | 0 05 |  |  |   |  |  |  |
| 2079  | Writing, drawing, white or coloured in the paste (?), blotting paper of all kinds; cigarette paper in reams; account sheets; binders' paper, coloured, Morocco, varnished, gilt or silvered paper; bonbon paper; copy books, printed and lithographed, for schools ..... | kil. gross | 0 35   | 31          | —    |  |  |   |  |  |  |
| 2080  | Blank music rule .....   | kil. gross | 0 35   | —           | 0 50 |  |  |   |  |  |  |
| 2081  | Music books, printed (3) .....   | kil. gross | 0 56   | —           | 0 03 |  |  |   |  |  |  |
| 2082  | Coloured, for printing .....   | kil. gross | 0 14   | 31          | —    |  |  |   |  |  |  |
| 2083  | Lithograph (4), not ruled, or in sheets measuring more than 87 by 54, and white printing paper, sized or unsized, large size, for newspapers .....   | kil. gross | 0 11   | 8           | —    |  |  |   |  |  |  |
| 2084  | Books, pamphlets or exercise books, blank, ruled or unruled, simply marked debit & credit, tin or lead-foil, lead-foil paper-lined for pocketing .....   | kil. gross | 0 56   | 31          | —    |  |  |   |  |  |  |
| 2085  | Books, pamphlets or exercise books, entirely or partly printed or lithographed .....   | kil. gross | 0 54   | —           | 0 89 |  |  |   |  |  |  |
| 2086  | Envelopes: Blank .....   | kil. gross | 0 45   | —           | 1 00 |  |  |   |  |  |  |
| 2087  | With vignettes of all kinds .....  | kil. gross | 0 45   | —           | 1 00 |  |  |   |  |  |  |
| 2088  | Letter paper with envelopes, blank, in boxes .....   | kil. gross | 0 40   | 31          | —    |  |  |   |  |  |  |
| 2089  | Paper: Writing, ruled or unruled, with vignettes, monograms, or any other like print .....   | kil. gross | 2 00   | —           | 1 00 |  |  |   |  |  |  |
| 2090  | Wall, in rolls .....   | kil. gross | 0 36   | 31          | —    |  |  |   |  |  |  |
| 2091  | Printed, lithographed, autographed, or other kinds, ornamented with designs, in part, or in whole; all kinds of lithographed, printed, phototypic or other prework of a single colour .....  | kil. gross | 2 50   | —           | 1 00 |  |  |   |  |  |  |
| 2092  | The same, of several colours .....   | kil. gross | 2 50   | —           | 2 00 |  |  |   |  |  |  |
| 2093  | Commercial forms and papers, printed or lithographed, such as account sheets, invoices, banknotes, bills of exchange, trade cards, prospectuses, etc., on paper, cardboard or cloth, of a single colour .....  | kil. gross | 2 50   | —           | 2 00 |  |  |   |  |  |  |
| 2094  | The same, of various colours .....   | kil. gross | 2 50   | —           | 3 00 |  |  |   |  |  |  |
| 2095  | Advertisements with foliated calendar, on paper, cardboard or cloth, of a single colour .....  | kil. gross | 0 80   | —           | 2 00 |  |  |   |  |  |  |
| 2096  | The same, of various colours .....   | kil. gross | 0 80   | —           | 3 00 |  |  |   |  |  |  |
| 2097  | The same, without foliated calendar, of a single colour .....  | kil. gross | 0 40   | —           | 2 00 |  |  |   |  |  |  |
| 2098  | The same, of various colours .....   | kil. gross | 0 40   | —           | 3 00 |  |  |   |  |  |  |
| 2099  | The same, on tin-plate, wood or iron .....   | kil. gross | 0 10   | 51          | —    |  |  |   |  |  |  |
| 2100  | Match boxes: Paper, empty .....  | kil. gross | 0 50   | —           | 0 63 |  |  |   |  |  |  |
| 2101  | Paper for, unmounted or in sheets and end .....  | kil. gross | —      | —           | 0 40 |  |  |   |  |  |  |
| 2102  | Almanacs, of all kinds .....   | kil. gross | 1 60   | 31          | —    |  |  |   |  |  |  |
| 2103  | Paper, cigarette, cut or in books .....  | kil. gross | 0 70   | 31          | —    |  |  |   |  |  |  |
|   | Prints, lithographs, photographs and oleographs:   |            |        |             |      |  |  |   |  |  |  |
| 2104  | Of one colour .....  | kil. gross | 1 50   | —           | 1 00 |  |  |   |  |  |  |
| 2105  | The same, of more than one colour .....  | kil. gross | 1 50   | —           | 2 00 |  |  |   |  |  |  |
| 2106  | Engravings: Of all kinds, of one colour .....  | kil. gross | 4 00   | —           | 1 00 |  |  |   |  |  |  |
| 2107  | The same, of more than one colour .....  | kil. gross | 4 00   | —           | 2 00 |  |  |   |  |  |  |
| 2108  | Books: Of all kinds and sizes, printed, bound in paper, or unbound in parts, text books, geographies, and scientific books attached in cardboard .....   | kil. gross | (5) 36 | 6           | —    |  |  |   |  |  |  |
| 2109  | The same, differently bound (except those specified in No. 745) .....  | kil. gross | 0 60   | 8           | —    |  |  |   |  |  |  |
| 2110  | Emery paper of all kinds .....   | kil. gross | 0 20   | 31          | —    |  |  |   |  |  |  |
| 2111  | Gridirons: Of iron, black .....  | kil. gross | 0 18   | 31          | —    |  |  |   |  |  |  |
| 2112  | The same, tinued .....   | kil. gross | 0 35   | 31          | —    |  |  |   |  |  |  |
|   | Bolts:   |            |        |             |      |  |  |   |  |  |  |
| 2113  | Iron, with or without bronze knob .....  | kil. gross | 0 18   | 31          | —    |  |  |   |  |  |  |
| 2114  | The same, with slot wholly or in part of bronze .....  | kil. gross | 0 27   | 31          | —    |  |  |   |  |  |  |
| 2115  | Of bronze .....  | kil. gross | 1 20   | 31          | —    |  |  |   |  |  |  |
| 2116  | Paste for sharpening razors .....  | kil. gross | 1 70   | 31          | —    |  |  |   |  |  |  |
| 2117  | Composition, for printing press rollers .....  | kil. gross | 0 40   | 31          | —    |  |  |   |  |  |  |
| 2118  | Warning paws: Of tinplate .....  | kil. gross | 2 60   | 31          | —    |  |  |   |  |  |  |
| 2119  | Of sheet iron, painted .....   | kil. gross | 0 27   | 31          | —    |  |  |   |  |  |  |
| 2120  | Of wrought iron, tinued inside and outside .....   | kil. gross | 0 50   | 31          | —    |  |  |   |  |  |  |
| 2121  | Of cast iron .....   | kil. gross | 0 16   | 31          | —    |  |  |   |  |  |  |
| 2122  | Combs or scrapers: Of steel, iron, or leather, for painters .....  | kil. gross | 0 60   | 31          | —    |  |  |   |  |  |  |
| 2123  | Curry, of horn, iron or bronze .....   | kil. gross | 0 80   | 31          | —    |  |  |   |  |  |  |
| 2124  | Clacks (see No. 2346).   |            |        |             |      |  |  |   |  |  |  |
|   | Clothes racks:   |            |        |             |      |  |  |   |  |  |  |
| 2125  | Of bronze, with one or two arms, ornamented or not with porcelain .....  | kil. gross | 1 70   | 31          | —    |  |  |   |  |  |  |
| 2126  | The same, iron and bronze .....  | kil. gross | 1 00   | 31          | —    |  |  |   |  |  |  |

| Nos. Goods. |   |                        |       | Value. Duty. per spec. p. c. c. cent. Peso c. |       |  |  |
|-------------|---|------------------------|-------|---|-------|--|--|
| 2127        | Iron, with one or two arms .....  | dozen                  | 0 40  | 31  | —     |  |  |
| 2128        | Parchment, in sheets .....  | kil. gross             | 0 60  | 31  | —     |  |  |
| 2129        | Knobs: Of bronze, for bedsteads and other uses .....                            | kil. gross             | 1 10  | 31  | —     |  |  |
| 2130        | The same, combined with porcelain .....   | kil. gross             | 0 50  | 31  | —     |  |  |
| 2131        | Of crystal or glass, for stairways .....  | kil. gross             | 1 50  | 31  | —     |  |  |
| 2132        | Of iron, of all kinds .....   | kil. gross             | 0 30  | 31  | —     |  |  |
| 2133        | Spikes of iron, plain or galvanized .....                                       | kil. gross             | 9 50  | 31  | —     |  |  |
| 2134        | Blind's for windows or doors .....  | dozen                  | 18 00 | 31  | —     |  |  |
| 2135        | Weights: Of bronze, in blocks .....   | kil. gross             | 0 40  | 31  | —     |  |  |
| 2136        | Cast iron .....   | kil. gross             | 0 07  | 31  | —     |  |  |
| 2137        | Rosin or pitch .....  | kil. gross             | 6 00  | 31  | —     |  |  |
| 2138        | Plaster, raw .....  | kil. gross             | 0 01  | 31  | —     |  |  |
| 2139        | Picks ("picadores"), for millstones .....                                       | each                   | 1 00  | 31  | —     |  |  |
|             | Door catches:   |                        |       |   |       |  |  |
| 2140        | Iron, employed in the country .....   | dozen                  | 1 20  | 31  | —     |  |  |
| 2141        | Iron, with brass knob .....   | dozen                  | 1 60  | 31  | —     |  |  |
| 2142        | Bronze, iron, German silver, or alloys, for carriages .....                     | pair                   | 1 60  | 31  | —     |  |  |
| 2143        | French, with bronze knob .....  | dozen                  | 4 00  | 31  | —     |  |  |
| 2144        | The same, nickel .....  | dozen                  | 8 00  | 31  | —     |  |  |
| 2145        | Pickaxes: Of iron, ordinary, for cultivators .....                              | kil. gross             | 0 16  | —   | free. |  |  |
| 2146        | The same, tempered .....  | kil. gross             | 0 30  | —   | free. |  |  |
| 2147        | Blast pipes for bellows .....   | dozen                  | 0 40  | 31  | —     |  |  |
| 2148        | Burners: For lamp, with flat wick, up to 17 millimetres .....                   | dozen                  | 1 00  | 31  | —     |  |  |
| 2149        | The same, from 18 to 27 millimetres .....                                       | dozen                  | 1 50  | 31  | —     |  |  |
| 2150        | The same, larger size .....   | dozen                  | 3 20  | 31  | —     |  |  |
| 2151        | For lamps, round, up to 20 millimetres exterior diameter of the wick tube ..... | dozen                  | 1 80  | 31  | —     |  |  |
| 2152        | The same, larger .....  | dozen                  | 3 60  | 31  | —     |  |  |
| 2153        | Duplex .....  | dozen                  | 6 00  | 31  | —     |  |  |
| 2154        | Lithographing stones .....  | kil. gross             | 8 50  | 31  | —     |  |  |
| 2155        | Whetstones for sharpening razors .....  | kil. gross             | 0 20  | 31  | —     |  |  |
| 2156        | For tools .....   | kil. gross             | 0 20  | 31  | —     |  |  |
| 2157        | Grindstones, round .....  | kil. gross             | 0 03  | 31  | —     |  |  |
| 2158        | Pumice stone .....  | kil. gross             | 9 50  | 31  | —     |  |  |
| 2159        | Stones: Square, for sharpening .....  | dozen                  | 3 00  | 31  | —     |  |  |
| 2160        | For sharpening scythes .....  | kil. gross             | 0 08  | 31  | —     |  |  |
| 2161        | Emery stone .....   | kil. gross             | 0 30  | 31  | —     |  |  |
| 2162        | Flintstones .....   | dozen                  | 1 20  | 31  | —     |  |  |
| 2163        | Paste or imitation stones, for jewellery .....                                  | kil. gross             | 30 00 | 31  | —     |  |  |
| 2164        | Precious stones .....   | according to appraisal | —     | —   | 6     |  |  |
| 2165        | Paint brushes (see Nos. 1236-1244).   |                        |       |   |       |  |  |
|             | Paints in paste:  |                        |       |   |       |  |  |
| 2166        | Or in paste, common .....   | 100 kil. gross         | 11 00 | 31  | —     |  |  |
| 2167        | The same, imported in pots .....  | dozen                  | 13 00 | 31  | —     |  |  |
| 2168        | Verigris, in paste (including the barrel) .....                                 | 100 kil. gross         | 30 00 | 31  | —     |  |  |
| 2169        | Prepared .....  | kil. gross             | 0 16  | 31  | —     |  |  |
| 2170        | In lead tubes .....   | dozen                  | 0 60  | 31  | —     |  |  |
| 2171        | In casks .....  | dozen                  | 0 30  | 31  | —     |  |  |
| 2172        | Paints in powder: Prussian blue .....   | kil. gross             | 1 35  | 31  | —     |  |  |
| 2173        | Blue, ultramarine green of all tints and yellow clear .....                     | kil. gross             | 0 27  | 31  | —     |  |  |
| 2174        | Red lead .....  | 100 kil. gross         | 14 40 | 31  | —     |  |  |
| 2175        | White lead, zinc white, lamp black, vine-black .....                            | 100 kil. gross         | 12 60 | 31  | —     |  |  |
| 2176        | Vermilion, Chinese and the like .....   | kil. gross             | 1 44  | 31  | —     |  |  |
| 2177        | Driers of all kinds .....   | kil. gross             | 0 18  | 31  | —     |  |  |
| 2178        | In bulk and in casks .....  | kil. gross             | 1 44  | 31  | —     |  |  |
| 2179        | Octads, of all kinds .....  | kil. gross             | 0 04  | 31  | —     |  |  |
| 2180        | Earths and colours not specified .....  | 100 kil. gross         | 20 00 | 31  | —     |  |  |
| 2181        | In boxes .....  | according to appraisal | —     | —   | 31    |  |  |
| 2182        | Pincers: Small, silversmiths' .....   | dozen                  | 2 00  | 31  | —     |  |  |
| 2183        | Carpenter's (see Nos. 1076 and 1077).   | dozen                  | 0 76  | 31  | —     |  |  |
| 2184        | Twine: Cotton .....   | kil. gross             | 0 50  | 31  | —     |  |  |
| 2185        | And cord, jute, from any origin .....   | kil. gross             | 0 50  | 31  | —     |  |  |
| 2186        | Corn, cotton (see No. 541).   | dozen                  | —     | —   | —     |  |  |
| 2187        | Pipes: Smoking, clay .....  | thousand               | 4 80  | 31  | —     |  |  |
| 2188        | Of whitening, common .....  | gross                  | 0 50  | 31  | —     |  |  |
| 2189        | Of rats, with or without cover .....  | dozen                  | 7 00  | 31  | —     |  |  |
| 2190        | Porcelain .....   | dozen                  | 1 00  | 31  | —     |  |  |
| 2191        | Imitation meerschaum .....  | dozen                  | 6 70  | 31  | —     |  |  |
| 2192        | Meerschaum .....  | each                   | 4 00  | 31  | —     |  |  |
| 2193        | Posts (see No. 2294).   |                        |       |   |       |  |  |
| 2194        | Pistols: Muzzle-loading, pocket, one or two barrels .....                       | pair                   | 3 00  | 51  | —     |  |  |
| 2195        | The same, belt, one or two barrels .....  | pair                   | 6 00  | 51  | —     |  |  |
| 2196        | Other systems, one or two barrels .....   | pair                   | 8 00  | 51  | —     |  |  |
| 2197        | In cases, all kinds, with or without accessories .....                          | pair                   | 20 00 | 51  | —     |  |  |
|             | Holsters:   |                        |       |   |       |  |  |
| 2198        | Patent or plain leather, for saddles .....                                      | pair                   | 6 00  | 51  | —     |  |  |
| 2199        | The same, of better quality .....   | according to appraisal | —     | —   | 61    |  |  |
| 2200        | For the belt, with or without bells .....                                       | dozen                  | 20 00 | 51  | —     |  |  |
| 2201        | Pita, jute or common hemp, raw, for slipper soles .....                         | kil. gross             | 0 11  | 51  | —     |  |  |
| 2202        | Eye-bolts: Iron .....   | dozen                  | 0 30  | 31  | —     |  |  |
| 2203        | Bronze .....  | dozen                  | 1 80  | 31  | —     |  |  |
| 2204        | Whistles of tin or lead, for watchmen .....                                     | dozen                  | 0 40  | 31  | —     |  |  |
| 2205        | Stakes: School, with or without wooden frames .....                             | kil. gross             | 0 06  | 31  | —     |  |  |
| 2206        | Book, for the pocket .....  | dozen                  | 0 60  | 31  | —     |  |  |
| 2207        | Book, for office .....  | dozen                  | 1 20  | 31  | —     |  |  |
| 2208        | Thin, for roof .....  | thousand               | 30 00 | 31  | —     |  |  |
| 2209        | Tie-rod, for flooring .....   | square metre           | 0 80  | 31  | —     |  |  |
| 2210        | Billiard table .....  | dozen                  | 4 80  | 31  | —     |  |  |

(1) Law dated June 11, 1901, provides that: "Colored paper generally (except chrome paper specially employed for book printing), folded or not, whatever be its size, brown paper, packing paper, straw paper and bag and other like papers made for wrapping or packing, are to pay a specific duty of \$0.47 per kilogramme."

(2) Pulp of vegetable fibres destined to the manufacture of fine paper shall be admitted free of duty. (Law of March 9, 1896.)

(3) Paper of all kinds, whether or not printed, shall be admitted free of duty.

(4) Colored paper, imported unfolded and measuring more than 82 by 62 centimetres, is considered as printing paper.

(5) This duty refers only to books in luxurious bindings or to book-printing in foreign countries for authors or publishers established in Uruguay. All others are admitted free.

TARIFF. }

| Nos.   | Goods.  | Valuation, p. c. | Duty, per spec. cent. | Peso c. | Nos.                                     | Goods.  | Valuation, p. c. | Duty, per spec. cent. | Peso c. |
|--|---|------------------|-----------------------|---------|--|---|------------------|-----------------------|---------|
| <b>Flatirons:</b>  |   |                  |                       |         | 2294                                     | Sticks, iron .....  | 12               | 31                    | —       |
| 2211   | Laundresses' & tailors', common, kil. gross                               | 0 07             | 31                    | —       | 2295                                     | Potash .....  | 4 00             | 31                    | —       |
| 2212   | With in-side heater ("con alma") kilog.                                   | 0 54             | 31                    | —       | 2296                                     | Presses .....   | 4 00             | 31                    | —       |
| 2213   | Of bronze, with inside heater .....                                       | 1 60             | 31                    | —       | 2297                                     | For copying letters .....   | 0 18             | 31                    | —       |
| 2214   | Steam, iron .....   | 6 00             | 31                    | —       | 2298                                     | For stamping, with accessories ..each   | 4 00             | 31                    | —       |
| 2215   | The same, of bronze .....   | 12 00            | 31                    | —       | <b>Polishers:</b>                        |   |                  |                       |         |
| 2216   | With moveable handles .....   | 9 00             | 31                    | —       | 2299                                     | Fine, with screw, for carpenters ..dozen  | 4 00             | 31                    | —       |
| 2217   | Plates: Of tinplate .....   | 0 22             | 31                    | —       | 2300                                     | Iron, common, for carpenters ..dozen  | 2 00             | 31                    | —       |
| 2218   | Iron, tinned .....  | 0 30             | 31                    | —       | 2301                                     | Parian tacks (see No. 1485) ..  | 0 60             | 31                    | —       |
| 2219   | Paper-cutters: Of bone .....  | 1 20             | 31                    | —       | 2302                                     | Punches, carpenters', with handle ..dozen   | 0 60             | 31                    | —       |
| 2220   | Of ivory and mother-of-pearl ..   | 6 00             | 31                    | —       | <b>Poulters:</b>                         |   |                  |                       |         |
| 2221   | Plumets of brocade .....  | 0 79             | 31                    | —       | 2303                                     | With bits and sheaths of a loys ..dozen   | 18 00            | 51                    | —       |
| 2222   | Lead in ingots or sheets .....  | 7 50             | 29                    | —       | 2304                                     | The same, without sheaths .....   | 12 00            | 51                    | —       |
| 2223   | Pens: Steel, in boxes or on cardboard kilog.                              | 3 74             | 31                    | —       | 2305                                     | With alloy hilt and sheath of leather or velvet, with or without ornaments doz.                             | 14 00            | 51                    | —       |
| 2224   | Quill, cut or uncut .....   | 1 20             | 31                    | —       | 2306                                     | With other hilts, sheath of velvet or leather, with or without ornaments doz.                               | 8 00             | 51                    | —       |
| <b>Pen-cases:</b>  |   |                  |                       |         | 2307                                     | The same, without sheath ..   | 5 00             | 51                    | —       |
| 2225   | Assorted, white and coloured, veneered or not ("con ósino chapá") ..dozen | 6 00             | 31                    | —       | 2308                                     | Nutcrackers: Of alloys or nickelled ..dozen   | 5 00             | 31                    | —       |
| 2226   | Small, white or coloured ..   | 2 00             | 31                    | —       | 2309                                     | The same, of iron ..  | 1 20             | 31                    | —       |
| 2227   | Pruning knives, with handles ..   | 3 00             | free.                 | —       | 2310                                     | The same, of wood ..  | 0 80             | 31                    | —       |
| 2228   | Powder, sporting: In boxes .....  | 0 60             | 51                    | —       | according to appraise-ment.              |   |                  |                       |         |
| 2229   | In bulk .....   | 0 40             | 51                    | —       | 2311                                     | Lamps, Argand .....   | 0 12             | 31                    | —       |
| 2230   | Explosive, for cannon, gun, or mine, ..dozen                              | 0 25             | 51                    | —       | 2312                                     | Snuff, from whatever origin .....   | 0 90             | 51                    | —       |
| 231  | Powder flasks, of all kinds .....   | 0 31             | 51                    | —       | 2313                                     | Battle-docks, for shuttlecocks ..dozen pairs  | 5 40             | 31                    | —       |
| 232  | Paste for cleaning plating .....  | 3 00             | 5 00                  | —       | 2314                                     | Foot-scrapers, cast iron .....  | 0 20             | 31                    | —       |
| 233  | Paste for cleaning metals .....   | 0 30             | 31                    | —       | 2315                                     | Erasers .....   | 1 20             | 31                    | —       |
| 234  | Plumbago, for polishing stores .....                                      | 0 20             | 31                    | —       | 2316                                     | Carrots: Ordinary .....   | 0 50             | 51                    | —       |
| 235  | Powder, for cleaning table cutlery ..                                     | 0 20             | 31                    | —       | 2317                                     | Half-fine .....   | 1 60             | 31                    | —       |
| 236  | Porcelain, white (see Scale 1 of the following table "Porcelain") ..      | —                | —                     | —       | 2318                                     | Double .....  | 3 50             | 31                    | —       |
| 237  | D-coloured or with tints (see Scale 2 of the table "Porcelain") ..        | —                | —                     | —       | 2319                                     | Triangular .....  | 2 40             | 31                    | —       |
| <b>PORECELAIN.</b>   |   |                  |                       |         | according to appraise-ment.              |   |                  |                       |         |
| <b>List No. 1.</b>   |   |                  |                       |         | <b>Scales.</b>                           |   |                  |                       |         |
| Nos.   |   | 1                | 2                     |         | Nos.                                     |   | 1                | 2                     |         |
|  |   | Peso c.          | Peso c.               |         |  |   | Peso c.          | Peso c.               |         |
| 2238   | Sugar bowls .....   | 2 40             | 4 30                  | —       | 2321                                     | Rakes: Iron, without handles, up to 16 teeth ..dozen  | 2 40             | —                     | —       |
| 2239   | Basids .....  | 9 60             | 14 00                 | —       | 2322                                     | Iron, with handles, up to 6 teeth ..dozen   | 6 00             | —                     | —       |
| 2240   | Candlesticks .....  | 3 00             | 5 00                  | —       | 2323                                     | Mounted on wheels .....   | —                | —                     | —       |
| 2241   | Toothbrush mugs .....   | 2 80             | 4 50                  | —       | according to appraise-ment.              |   |                  |                       |         |
| 2242   | Preserve dishes .....   | 3 60             | 4 80                  | —       | 2324                                     | Graters: For cheese and bread, common ..dozen   | 0 80             | 31                    | —       |
| 2243   | Salad bowls .....   | 4 50             | 7 00                  | —       | 2325                                     | With box, for cheese and bread ..dozen  | 2 50             | 31                    | —       |
| 2244   | Spoons: Without covers .....  | 6 50             | 10 00                 | —       | 2326                                     | "Rays" for wig .....  | 12 00            | 31                    | —       |
| 2245   | The same, with covers .....   | 1 50             | 2 60                  | —       | 2327                                     | Drawing knives (see No. 1495) ..  | 1 00             | 31                    | —       |
| 2246   | Sponge cups .....   | 3 00             | 7 00                  | —       | 2328                                     | Knife, for fishing or hunting kil. gross  | —                | 31                    | —       |
| 2247   | Vases, flower, up to 30 centimetres in height ..dozen pairs               | 3 50             | 5 50                  | —       | 2329                                     | The same, with weights (25 per cent. less)  | 20 00            | 31                    | —       |
| 2248   | Fruit stands .....  | 3 60             | 6 00                  | —       | 2330                                     | Silk, fine, for hunting .....   | 7 00             | 31                    | —       |
| 2249   | Dishes: Without covers .....  | 6 00             | 10 00                 | —       | 2331                                     | Of linen, for hunting .....   | 4 00             | 5 00                  | —       |
| 2250   | The same, with covers .....   | 0 40             | 0 70                  | —       | 2332                                     | Pongbares .....   | 0 08             | 31                    | —       |
| 2251   | Egg cups .....  | 5 00             | 9 00                  | —       | 2333                                     | Grates, iron, for toasting breaders, kil. gross   | 4 00             | 31                    | —       |
| 2252   | Soup dishes .....   | 1 60             | 2 50                  | —       | 2334                                     | Watches: Metal, ordinary (G) ..each   | 3 00             | 31                    | —       |
| 2253   | Pitchers for toilet .....   | 1 60             | 2 50                  | —       | 2335                                     | With key, of silver ..  | 7 50             | 8                     | —       |
| 2254   | Mugs .....  | 14 50            | 25 40                 | —       | 2336                                     | Keyless, of silver ..   | 20 00            | 8                     | —       |
| 2255   | 139 pieces .....  | 20 50            | 36 00                 | —       | 2337                                     | With key, of gold ..  | 30 00            | 8                     | —       |
| 2256   | 206 pieces .....  | 1 60             | 2 80                  | —       | 2338                                     | Keyless, of gold ..   | 35 00            | 8                     | —       |
| 2257   | 7 pieces .....  | 2 40             | 4 20                  | —       | 2339                                     | The same, enameled, set with jewels ..each  | 55 00            | 8                     | —       |
| 2258   | 8 pieces .....  | 1 70             | 2 70                  | —       | 2340                                     | Gold, enameled, English, keyless or with key ..each   | 65 00            | 8                     | —       |
| 2259   | Tea coffee sets ..  | 3 40             | 5 60                  | —       | 2341                                     | The same, repeaters, independent seconds and chronometers ..each  | —                | —                     | —       |
| 2260   | 16 pieces ..  | 1 50             | 3 30                  | —       | 2342                                     | Clock: Table fine, and all others not specified in the tariff ..dozen                                       | —                | —                     | —       |
| 2261   | 31 pieces ..  | 2 00             | 3 20                  | —       | according to appraise-ment.              |   |                  |                       |         |
| 2262   | Milk pitchers ..  | 2 40             | 4 20                  | —       | 2343                                     | One-day, of wood or zinc, American, with or without a bell, up to 45 centimetre ..each                      | 2 00             | 31                    | —       |
| 2263   | Vases or flower pots ..dozen  | 2 00             | 3 20                  | —       | 2344                                     | The same, up to 70 centimetres ..dozen  | 5 00             | 31                    | —       |
| 2264   | Butter dishes ..  | 1 20             | 3 00                  | —       | 2345                                     | The same, eight-day or over ..dozen   | 15 00            | 31                    | —       |
| 2265   | Mate cups ("mates") ..  | 5 00             | 9 00                  | —       | 2346                                     | Pendulum, table, or hanging, simple, of all kinds and from any country ..each                               | 120 00           | 31                    | —       |
| 2266   | Mustard pots ..   | 1 50             | 3 00                  | —       | 2347                                     | Large chronometer, for ships ..   | 1 00             | 31                    | —       |
| 2267   | Basins or bowls ..  | 1 00             | 8 00                  | —       | 2348                                     | Small, in wooden case or with paste-board dial ..each   | 6 00             | 31                    | —       |
| 2268   | Tooth-pick holders ..   | 0 70             | 1 30                  | —       | 2349                                     | Toy watches: Of lead ..dozen  | 0 25             | 31                    | —       |
| 2269   | Table ornaments ..  | 1 50             | 2 40                  | —       | 2350                                     | Of cardboard ..dozen  | 0 25             | 31                    | —       |
| <b>Plates:</b>   |   |                  |                       |         | 2351                                     | Oars of beech or oak ..dozen  | 1 20             | 31                    | —       |
| 2270   | Dinner, up to 23 centimetres in diameter ..                               | 0 90             | 1 70                  | —       | 2352                                     | Sailmakers' awls, up ..dozen  | 0 10             | 31                    | —       |
| 2271   | Dessert, up to 19 centimetres in diameter ..                              | 0 70             | 1 30                  | —       | 2353                                     | Sailmakers' not made up ..kilog.  | 0 65             | 31                    | —       |
| 2272   | With stand ..   | 1 50             | 2 40                  | —       | 2354                                     | Springs: Copper, for furniture ..dozen  | 0 12             | 31                    | —       |
| 2273   | Radish dishes ..  | 1 50             | 2 60                  | —       | 2355                                     | Of bronzed iron, polished or of steel, for furniture ..kil. gross   | 5 00             | 31                    | —       |
| 2274   | Sauce boats ..  | 3 00             | 4 80                  | —       | 2356                                     | For doors ..dozen   | 0 60             | 31                    | —       |
| 2275   | Spoons: Without feet ..   | 7 00             | 11 00                 | —       | 2357                                     | For furniture ..dozen   | 18 50            | 31                    | —       |
| 2276   | With feet ..  | 9 00             | 16 00                 | —       | 2358                                     | Carriage ..dozen  | 0 80             | 31                    | —       |
| 2277   | Soup tureens ..   | 1 20             | 2 00                  | —       | 2359                                     | For filing papers ..dozen   | 1 20             | 31                    | —       |
| 2278   | Pomade pots ..  | 0 80             | 1 30                  | —       | 2360                                     | Of bronze, for glass doors ..dozen  | 0 60             | 31                    | —       |
| 2279   | Cups and saucers: Tea, coffee or chocolate ..                             | 1 20             | 2 10                  | —       | 2361                                     | Of iron, for glass doors ..dozen  | —                | —                     | —       |
| 2280   | The same, breakfast ..  | 1 40             | 1 40                  | —       | 2362                                     | Reflectors, bent (see No. 2128) ..each  | 5 50             | 51                    | —       |
| 2281   | Cups: For broth, without saucers ..                                       | 1 50             | 2 60                  | —       | 2363                                     | Reversers of all kinds, without cases ..each  | 0 60             | 31                    | —       |
| 2282   | For sponges ..  | 3 60             | 6 00                  | —       | 2364                                     | Rowers, iron, for spurs ..kilog.  | 1 00             | 31                    | —       |
| 2283   | Tin and coffee pots ..  | 3 00             | 4 50                  | —       | 2365                                     | Castles: Of bronze, small ..dozen   | 0 18             | 31                    | —       |
| 2284   | Iskander ..   | 4 00             | 6 50                  | —       | 2366                                     | Iron, with or without attachments ..kil. gross  | 5 00             | 31                    | —       |
| 2285   | Night lamps ..  | —                | —                     | —       | 2367                                     | Steeleards: Iron ..100 kil. of capacity   | —                | —                     | —       |
| <b>Note.</b> —Bovine porcelain is according to kind, appraised with an increase of 30%. Should the dinner, breakfast, toilet, and tea coffee sets in Nos. 2255-2260 be more or less complete, the appraisement thereof shall be increased or decreased accordingly, conformably to the above list. |   |                  |                       |         | 2368                                     | Not graduated (see No. 2050) ..   | —                | —                     | —       |
| <b>No. 1.</b>  |   |                  |                       |         | 2369                                     | (See No. 1140) ..   | —                | —                     | —       |
| <b>Porcelain bearing initials shall be appraised with an increase of 30%.</b>  |   |                  |                       |         | 2370                                     | Castors or wheels: of bronze, for window blinds and for furniture, with bronze wheels and fittings ..kilog. | 1 00             | 31                    | —       |
| Nos.   | Goods.  | Valuation, p. c. | Duty, per spec. cent. | Peso c. | 2371                                     | The same, with wheels of other materials ..kilog.   | 0 60             | 31                    | —       |
| 2286   | Canteens: Portable, with osier basket, to contain up to 5 plates ..dozen  | 24 00            | 31                    | —       | 2372                                     | Of iron, for blinds and for furniture, with wheels of any kind and iron fittings ..kilog.                   | 0 20             | 31                    | —       |
| 2287   | Of tin-plate, to contain up to 5 plates ..dozen                           | 12 00            | 31                    | —       | 2373                                     | Wheels for trucks ("torras") ..kil. gross   | 0 20             | 31                    | —       |
| 2288   | Of tinned iron, "5" ..dozen   | 20 00            | 31                    | —       | (1) Watches are appraised without cases. |   |                  |                       |         |
| 2289   | Of enamelled iron, "6" ..dozen  | 30 00            | 31                    | —       |  |   |                  |                       |         |
| <b>Dishes:</b>   |   |                  |                       |         |  |   |                  |                       |         |
| 2290   | Porcelain or earthenware, for same, doz.                                  | 4 00             | 31                    | —       |  |   |                  |                       |         |
| 2291   | The same, of tinplate ..dozen   | 2 50             | 31                    | —       |  |   |                  |                       |         |
| 2292   | The same, of tinned iron ..dozen  | 4 50             | 31                    | —       |  |   |                  |                       |         |
| 2293   | The same, of enamelled iron ..dozen                                       | 6 00             | 31                    | —       |  |   |                  |                       |         |



## 3RD SECTION.—Iron Manufactures; Stationery; Ships' Stores and Jewellery—continued.

| Nos. | Goods.  | Valuation<br>p. c. | Duty.<br>per<br>cent. | specific,<br>Peso c. |
|------|---|--------------------|-----------------------|----------------------|
| 2374 | Sabres: Fine and half-fine.....each   | 10 00              | 51                    | —                    |
| 2375 | Common, for troopers.....   | 1 20               | 61                    | —                    |
| 2376 | Or foils, without scabbards, for fencing<br>dozen                                     | 12 00              | 61                    | —                    |
| 2377 | The same, without hilts.....  | 6 00               | 61                    | —                    |
| 2378 | Punches: ("Sacabocados ó tenanzas"), iron,<br>for marking sheep.....dozen             | 10 00              | 31                    | —                    |
| 2379 | The same, with or without spring.....   | 18 00              | 31                    | —                    |
| 2380 | The same, unfinished.....   | 12 00              | 31                    | —                    |
| 2381 | Wax extractors, for riles or shotguns, gross  | 5 00               | 31                    | —                    |
| 2382 | Spattoons: of tinplate or fine.....dozen pairs  | 6 00               | 31                    | —                    |
| 2383 | The same, of sheet bronze.....  | 9 00               | 31                    | —                    |
| 2384 | Of enamelled iron.....  | 10 00              | 31                    | —                    |
| 2385 | Of Britannia metal, not silvered.....   | 14 00              | 31                    | —                    |
| 2386 | Of Britannia metal, silvered.....   | 20 00              | 31                    | —                    |
| 2387 | Life buoys: rubber.....dozen  | 24 00              | 31                    | —                    |
| 2388 | Of cork.....  | 6 00               | 31                    | —                    |
| 2389 | Sandals, for fencing.....dozen pairs  | 6 00               | 48                    | —                    |
| 2390 | Clamps: Iron.....kilog.   | 0 40               | 31                    | —                    |
| 2391 | Of wood.....dozen   | 7 00               | 31                    | —                    |
| 2392 | Frying pans, iron, tinned or not, .kil. gross   | 0 16               | 31                    | —                    |
| 2393 | Coffee roasters.....dozen   | 8 00               | 31                    | —                    |
| 2394 | Saws: hand, fine and half-fine.....dozen  | 9 00               | 31                    | —                    |
| 2395 | Ordinary, assorted, including pointed<br>saws.....dozen                               | 3 00               | 31                    | —                    |
| 2396 | Hand, for butchers (see No. 2398).....  | 9 00               | 31                    | —                    |
| 2397 | With frame, for carpenters.....doz.   | 6 00               | 31                    | —                    |
| 2398 | Iron, with frame, for butchers or<br>cooks.....doz.                                   | 9 00               | 31                    | —                    |
| 2399 | Plane, with frame, for carpenters.....each  | 1 60               | 31                    | —                    |
| 2400 | Cross.....dozen   | 2 00               | 31                    | —                    |
| 2401 | Pit.....dozen   | 4 00               | 31                    | —                    |
| 2402 | Silversmiths'.....kilog.  | 2 00               | 31                    | —                    |
| 2403 | Blades, without handles.....  | 0 65               | 31                    | —                    |
| 2404 | Syphons: complete, any size.....doz.  | 4 80               | 31                    | —                    |
| 2405 | The same, without spring.....   | 2 70               | 31                    | —                    |
| 2406 | The springs for.....  | 1 50               | 31                    | —                    |
| 2407 | Tubes for.....  | 0 60               | 31                    | —                    |
| 2408 | Envelopes (see Nos. 2086-2088).....   | —                  | —                     | —                    |
| 2409 | Soda: common.....kilog. gross   | 0 04               | 5                     | —                    |
| 2410 | Double.....   | 0 08               | 5                     | —                    |
| 2411 | Soldering irons, assorted.....doz.  | 6 00               | 31                    | —                    |
| 2412 | Breast solder.....kilog.  | 0 80               | 31                    | —                    |
| 2413 | The solders.....doz.  | 0 80               | 30                    | —                    |
| 2414 | Soup tureens: tinplate or tinned iron.....doz.  | 7 00               | 31                    | —                    |
| 2415 | Of enamelled iron.....  | 12 00              | 31                    | —                    |
| 2416 | Razor straps, of two or four sides.....   | 2 00               | 31                    | —                    |
| 2417 | Leather tips for billiard cues.....hundred  | 0 40               | 31                    | —                    |
| 2418 | Tobacco pouches, rubber, of all kinds.....doz.  | 1 80               | 31                    | —                    |
| 2419 | Wash-basins, with or without zinc.....  | 1 20               | 31                    | —                    |
| 2420 | Knife-boards.....   | 3 00               | 31                    | —                    |
| 2421 | Pans: tin or tinned iron.....kilog. gross   | 0 32               | 31                    | —                    |
| 2422 | Of bronze or copper.....kilog.  | 0 89               | 31                    | —                    |
| 2423 | Of cast iron, of all kinds.....kilog. gross   | 0 12               | 31                    | —                    |
| 2424 | Tacks: of copper or of alloys (see No. 1179).....                                     | 0 14               | 31                    | —                    |
| 2425 | Of iron, of all kinds.....kilog. gross  | 0 14               | 31                    | —                    |
| 2426 | Of yellow metal.....kilog.  | 0 80               | 31                    | —                    |
| 2427 | Billiard cues, wooden.....doz.  | 0 00               | 31                    | —                    |
| 2428 | Wads of felt or pasteboard, for guns.....kilog.                                       | 0 50               | 51                    | —                    |
| 2429 | Mica, for lanterns, in sheets of from 20 to<br>80 centimetres in length.....doz.      | 0 40               | 31                    | —                    |
| 2430 | Talc, Venetian, for any purpose or in any<br>package.....kilog.                       | 0 03               | 20                    | —                    |
| 2431 | Dish covers, wire.....doz.  | 2 40               | 31                    | —                    |
| 2432 | Bindings (riles), with or without springs,<br>for letters and invoices.....doz.       | 6 00               | 31                    | —                    |
| 2433 | Corks:<br>For bottles, demi-johns, or flasks, kil. gross                              | 0 70               | 31                    | —                    |
| 2434 | Or stoppers, wooden.....199 kil. gross  | 6 00               | 31                    | —                    |
| 2435 | Cards, visiting (see No. 2093).....   | —                  | —                     | —                    |
| 2436 | Tumblers: tinned iron.....kilog. gross  | 0 40               | 31                    | —                    |
| 2437 | Silver.....gramme   | 0 03               | 31                    | —                    |
| 2438 | Horsehair tissue, for sieves.....doz.   | 2 00               | 31                    | —                    |
| 2439 | Cloth for bookbinding.....square metre  | 0 20               | 31                    | —                    |
| 2440 | Wire gauze: iron.....kilog.   | 0 50               | 31                    | —                    |
| 2441 | Of bronze.....  | 1 00               | 31                    | —                    |
| 2442 | Pliers: of iron, of all kinds.....kilog. gross  | 0 20               | 31                    | —                    |
| 2443 | For stretching wire and for silver<br>smiths.....each                                 | 0 60               | 31                    | —                    |
| 2444 | Forks (see Nos. 1543-1555).....   | —                  | —                     | —                    |
| 2445 | Tinned iron, for kitchen use, kilog. gross  | 0 24               | 31                    | —                    |
| 2446 | Thermometers.....to appraise 6<br>ment.   | —                  | —                     | —                    |
| 2447 | Screw plates (terrazas):<br>Wooden, for turners (1).....each                          | 1 20               | 31                    | —                    |
| 2448 | Assorted, for silversmiths' or watch-<br>makers, up to 24 centimetres.....doz.        | 5 00               | 31                    | —                    |
| 2449 | Die stocks with sockets, for black-<br>smiths, from 25 centimetres and above<br>metre | 12 00              | 31                    | —                    |
| 2450 | Pottery:<br>Saucepans, kettles and stewpans.....doz.                                  | 1 20               | 31                    | —                    |
| 2451 | Basins or jugs.....   | 2 00               | 31                    | —                    |
| 2452 | Pitchers ("porrones").....  | 2 00               | 31                    | —                    |
| 2453 | Plates.....   | 0 30               | 31                    | —                    |
| 2454 | Jars, assorted.....   | 1 00               | 31                    | —                    |
| 2455 | Teapots: of tinplate or steel.....kilog. gross  | 0 80               | 31                    | —                    |
| 2456 | Of Britannia metal, not silvered.....doz.   | 12 00              | 31                    | —                    |
| 2457 | The same, silvered.....   | 18 00              | 31                    | —                    |
| 2458 | Of alloys, half-fine and ordinary.....  | 25 00              | 31                    | —                    |
| 2459 | The same, fine.....   | 50 00              | 31                    | —                    |
| 2460 | Shears: for hair dressers and for sheep.....  | 5 00               | 31                    | —                    |

| Nos. | Goods.   | Valuation<br>p. c. | Duty.<br>per<br>cent. | specific,<br>Peso c. |
|------|--|--------------------|-----------------------|----------------------|
| 2461 | For tinsmiths and silversmiths.....doz.  | 10 00              | 31                    | —                    |
| 2462 | Pruning.....   | 7 20               | 31                    | —                    |
| 2463 | Scissors:<br>Seamstresses', up to 10 centimetres,<br>measured from the centre of the screw.....doz.            | 2 00               | 31                    | —                    |
| 2464 | The same, exceeding 10 and up to 15<br>centimetres.....doz.  | 4 00               | 31                    | —                    |
| 2465 | The same, from 16 to 20 centimetres.....   | 8 00               | 31                    | —                    |
| 2466 | Tailors', up to 12 centimetres, measured<br>from the centre of the screw.....doz.                              | 5 00               | 31                    | —                    |
| 2467 | The same, exceeding 12 and up to 15<br>centimetres.....doz.  | 8 00               | 31                    | —                    |
| 2468 | The same, from 16 to 18 centimetres.....   | 18 00              | 31                    | —                    |
| 2469 | The same, over 18 centimetres.....   | 36 00              | 31                    | —                    |
| 2470 | Jars, assorted.....  | 19 00              | 31                    | —                    |
| 2471 | Jugs in sets from 5 to 8.....set   | 2 50               | 31                    | —                    |
| 2472 | Ink: Carmine or other colors, assorted, in<br>bottles containing up to 40 grammes.....doz.                     | 1 20               | 31                    | —                    |
| 2473 | Writing or copying, in earthenware or<br>glass bottles.....litre   | 0 30               | 31                    | —                    |
| 2474 | The same, in earthenware or glass<br>bottles, shaped like an inkstand or with<br>a lip.....gross               | 3 00               | 31                    | —                    |
| 2475 | Ink: indelible, for marking linen, in bottles<br>containing up to 14 grammes.....doz.                          | 1 50               | 31                    | —                    |
| 2476 | Indian, in sticks.....kilog.   | 2 00               | 31                    | —                    |
| 2477 | Black, printers', common, in vessels<br>not under 10 kilog.....kilog.  | 0 20               | 8                     | —                    |
| 2478 | Of all colors, for printing or litho-<br>graphing, liquid or in paste.....kilog.                               | 0 80               | 31                    | —                    |
| 2479 | Black, in barrels, for wooden shoes, litre<br>inkstand: of glass, china or lead, or<br>schol-desks.....hundred | 1 80               | 31                    | —                    |
| 2480 | Of glass, with fittings (1).....doz.   | 3 00               | 31                    | —                    |
| 2481 | The same, plain.....   | 1 50               | 31                    | —                    |
| 2482 | Of fine glass or crystal, not in stand.....  | 5 00               | 31                    | —                    |
| 2483 | The same, in stand.....  | 10 00              | 31                    | —                    |
| 2484 | Of glass, with crystal or in stand, com-<br>posed of two inkstands or of two bottles, doz.                     | 14 00              | 31                    | —                    |
| 2485 | In frames of wood, bronze, zinc, lead<br>or iron.....doz.  | 24 00              | 31                    | —                    |
| 2486 | In frames of alloys or German silver<br>each.....  | 6 00               | 31                    | —                    |
| 2487 | Pocket.....doz.  | 1 20               | 31                    | —                    |
| 2488 | With ink (see No. 2474).....   | —                  | —                     | —                    |
| 2489 | Type for printing, lines, interlines and<br>vignettes.....kilog. gross   | 0 60               | 8                     | —                    |
| 2490 | Corkscrews: Mechanical.....doz.  | 6 00               | 31                    | —                    |
| 2491 | Fine and half-fine, wood, bone, or metal<br>handles, with or without a punch.....doz.                          | 2 00               | 31                    | —                    |
| 2492 | Common, with bronze, wood, or iron<br>handles.....doz.   | 0 50               | 31                    | —                    |
| 2493 | Knobs of bronze: for doors or locks.....doz.   | 1 00               | 31                    | —                    |
| 2494 | Knobs: iron, for doors.....  | 0 30               | 31                    | —                    |
| 2495 | Wooden, of all kinds, for furniture.....<br>hundred  | 1 50               | 31                    | —                    |
| 2496 | Of bronze, glass, china or wood, partly<br>nickelc, for windows, or furniture.....doz.                         | 0 80               | 31                    | —                    |
| 2497 | Of nickel or nickelc, for glass doors<br>or furniture.....doz.   | 1 80               | 31                    | —                    |
| 2498 | Chalk, in sticks: for schools.....gross  | 0 20               | 31                    | —                    |
| 2499 | In cubes, for billiard cues.....kilog.   | 0 06               | 31                    | —                    |
| 2500 | In tablets, for tailors' use.....  | 0 20               | 31                    | —                    |
| 2501 | In lumps or powder.....100 kilog. gross  | 1 50               | 31                    | —                    |
| 2502 | Thyeres, cast iron.....  | 14 00              | 31                    | —                    |
| 2503 | Scrub:<br>Iron, with or without nails, galvanized,<br>washers and iron bed screws.....kil. gross               | 0 12               | 31                    | —                    |
| 2504 | Iron, for wood.....  | 0 14               | 31                    | —                    |
| 2505 | Bronze.....kilog.  | 1 00               | 31                    | —                    |
| 2506 | Tournaquet screws, iron, for fastening wire<br>fencing.....kilog. gross  | 0 11               | 31                    | —                    |
| 2507 | Vices: of iron or steel, hand, for blacksmiths<br>or silversmiths.....kilog.                                   | 0 75               | 31                    | —                    |
| 2508 | Of iron or steel, with or without<br>bickern, bench.....kilog.   | 0 50               | 31                    | —                    |
| 2509 | Of iron or steel, for blacksmiths'<br>benches.....kilog.   | 0 25               | 31                    | —                    |
| 2510 | Of iron or steel, bench, for glass blower.....   | 18 00              | 31                    | —                    |
| 2511 | Of wood, for carpenters' benches.....  | 5 00               | 31                    | —                    |
| 2512 | Fine, with nipers, for saws.....   | 5 00               | 31                    | —                    |
| 2513 | Common.....  | 0 80               | 31                    | —                    |
| 2514 | Blunderbusses of all kinds.....each  | 4 00               | 51                    | —                    |
| 2515 | Cilicloth, jackets, for senneio.....dozen  | 12 00              | 48                    | —                    |
| 2516 | Trousers, for senneio.....   | 9 50               | 48                    | —                    |
| 2517 | Hats, for senneio.....   | 4 50               | 48                    | —                    |
| 2518 | Rat and mouse traps: wire.....   | 2 00               | 31                    | —                    |
| 2519 | Of iron, with teeth.....kilog. gross   | 0 24               | 31                    | —                    |
| 2520 | Noose, with 8 holes each.....dozen   | 1 00               | 31                    | —                    |
| 2521 | Tripsods.....kilog. gross  | 0 30               | 31                    | —                    |
| 2522 | Carving knives: with handles of bone,<br>horn, wood, or of Ferret metal, dozen pairs                           | 5 00               | 31                    | —                    |
| 2523 | The same, with ivory or German silver<br>handles.....dozen pairs   | 12 00              | 31                    | —                    |
| 2524 | Horns, hunters', of horn (see No. 2730).....   | —                  | —                     | —                    |
| 2525 | Trumpets, small, of rubber, with lead<br>mouthpieces.....dozen   | 0 30               | 31                    | —                    |
| 2526 | Tops: (toy) wooden.....gross   | 2 40               | 31                    | —                    |
| 2527 | Painting, of tinplate or wood.....doz.   | 0 80               | 31                    | —                    |
| 2528 | Saws, cross.....each   | 2 00               | 31                    | —                    |
| 2529 | Gauges for steam boilers.....doz.  | 4 00               | 31                    | —                    |
| 2530 | Carriages: tramway, closed.....each  | 1000 00            | 48                    | —                    |
| 2531 | The same, open.....  | 800 00             | 48                    | —                    |
| 2532 | Sheaths:<br>Of leather, up to 48 centimetres dozen   | 2 00               | 48                    | —                    |

(1) Screw plates imported in cases shill, according to kind, be a, priced with a surtax of 50%.

(2) The appraisement for inkstands in stands of an alloy or German silver shall be increased accordingly.

| Nos. | Goods.   | Valuation.<br>p. c. | Duty.<br>per cent. | specif.<br>Peso c. |
|------|--|---------------------|--------------------|--------------------|
| 2534 | Sheaths :  |                     |                    |                    |
| 2534 | The same, with metal tips .....dozen   | 5 00                | 48                 | —                  |
| 2535 | Cardboard with metal tips .....dozen   | 2 00                | 48                 | —                  |
| 2536 | Scabbards : of leather, with or without ornaments .....each                                | 1 50                | 48                 | —                  |
| 2537 | Of steel, alloy or nickelled .....each   | 3 00                | 51                 | —                  |
| 2538 | Rods (see No. 2098).   |                     |                    |                    |
| 2539 | Silver cups .....gramme  | 0 05                | 31                 | —                  |
| 2540 | Watch crystals : simple .....gross   | 1 60                | 31                 | —                  |
| 2541 | Double or thick .....dozen   | 3 00                | 31                 | —                  |
| 2542 | Glass : window, common, in boxes containing from 9 to 9½ square metres .....box            | 3 20                | 31                 | —                  |
| 2543 | Plate or double window glass .....dozen  | 7 00                | 31                 | —                  |
| 2544 | Window, plain, colored, in boxes containing from 9 to 9½ square metres .....box            | 10 00               | 31                 | —                  |
| 2545 | Plain, ground, fluted and striped, in boxes containing from 9 to 9½ square metres .....box | 5 00                | 31                 | —                  |
| 2546 | The same, double glass .....dozen  | 10 00               | 31                 | —                  |
| 2547 | For photographers, up to 25 centimetres, square measure .....hundred                       | 2 50                | 31                 | —                  |
| 2548 | The same, exceeding 25 centimetres .....hundred  | 5 00                | 31                 | —                  |
| 2549 | For paving or skylights .....kilog.  | 0 10                | 31                 | —                  |
| 2550 | Shedcocks, of cork .....dozen  | 0 50                | 31                 | —                  |
|      | Yerba tubes or yerba cups ("yerberas") :   |                     |                    |                    |
| 2551 | Of tinplate, ordinary .....dozen   | 3 00                | 48                 | —                  |
| 2552 | Of tinned iron .....dozen  | 6 00                | 31                 | —                  |
| 2553 | Of enamelled iron .....dozen   | 10 00               | 31                 | —                  |
| 2554 | Tinder .....kilog.   | 0 50                | 31                 | —                  |
|      | Tinder boxes :   |                     |                    |                    |
| 2555 | Of alloy, ordinary, with wick .....dozen   | 1 20                | 31                 | —                  |
| 2556 | The same, fine .....dozen  | 5 00                | 31                 | —                  |
| 2557 | Yokes for carts (see No. 3361).  |                     |                    |                    |
| 2558 | Anvils (see Nos. 1196-1198).   |                     |                    |                    |
| 2559 | Sandals, for fencing .....12 pairs   | 6 00                | 48                 | —                  |
| 2560 | Zinc : in sheets .....100 kilog. gross   | 9 00                | 20                 | —                  |
| 2561 | Perforated .....kilog.   | 0 20                | 31                 | —                  |
| 2562 | In lumps or bars .....dozen  | 0 03                | 20                 | —                  |

## GLASSWARE.

Note.—For duty on glass receptacles see after No. 2616.

| Nos. | Goods.   | Valuation per Scales.<br>1 2 3<br>Pesos c. Pesos c. Pesos c. | Duty.<br>per cent. | specif.<br>Peso c. |
|------|--|--|--------------------|--------------------|
| 2563 | Articles of glass : moulded, plain and engraved (see following Scale 1).....         | —  | 31                 | —                  |
| 2564 | Common, cut, in-laid, beaded and glasses of Bohemian half-crystal (see Scale 2)..... | —  | 31                 | —                  |
| 2565 | Fine and crystal ware (see Scale 3).....   | —  | 31                 | —                  |
| 2566 | Sconces .....dozen   | 0 40 — 1 00  | 31                 | —                  |
|      | Chandeliers :  |  |                    |                    |
| 2567 | For 2 lights, for gas or petroleum .....each   | 15 00 15 00 15 00  | 31                 | —                  |
| 2568 | For 3 lights, for gas or petroleum .....each   | 20 00 20 00 20 00  | 31                 | —                  |
| 2569 | For 4 lights, for gas or petroleum .....each   | 26 00 26 00 26 00  | 31                 | —                  |
| 2570 | From 5 to 6 lights, for gas or petroleum .....each                                   | 35 00 35 00 35 00  | 31                 | —                  |
| 2571 | From 7 to 10 lights, for gas or petroleum .....each                                  | 55 00 55 00 55 00  | 31                 | —                  |
| 2572 | Over 10 lights, in proportion.....   | —  | —                  | —                  |
| 2573 | Sugar bowls .....dozen   | 1 80 3 00 5 50   | 31                 | —                  |
| 2574 | Walters or trays .....dozen  | 2 00 — 5 00  | 31                 | —                  |
| 2575 | Lamp globes .....dozen   | 5 00 5 00 5 00   | 31                 | —                  |
| 2576 | Lamp globes, for street lanterns .....each   | 3 00 3 00 3 00   | 31                 | —                  |
| 2577 | Decanters, water or wine .....dozen  | 2 50 6 00 11 00  | 31                 | —                  |
| 2578 | Decanters or bottles, liqueur .....dozen   | 1 50 3 00 7 00   | 31                 | —                  |
| 2579 | Bottles or cruet, for cruet-stands .....dozen  | 1 20 2 00 3 60   | 31                 | —                  |
| 2580 | Bottles : black or white, plain, for liquors, beer or wine .....dozen                | 0 30 — —   | 15                 | —                  |
| 2581 | The same of stoneware .....dozen   | 0 30 — —   | free.              | —                  |
| 2582 | The same, decorated or fancy .....dozen  | 0 70 — —   | 31                 | —                  |
|      | Bracket fixtures :   |  |                    |                    |
| 2583 | For one light .....each  | 3 00 3 00 3 00   | 31                 | —                  |
| 2584 | For two lights .....dozen  | 5 00 5 00 5 00   | 31                 | —                  |
| 2585 | For three lights .....dozen  | 7 00 7 00 7 00   | 31                 | —                  |
| 2586 | For more than three lights, in proportion.....                                       | —  | —                  | —                  |
| 2587 | Candlesticks .....doz. pairs   | 5 00 — 10 00   | 31                 | —                  |
| 2588 | Preserve dishes .....dozen   | 2 40 4 80 8 00   | 31                 | —                  |
| 2589 | Tumblers, champagne and beer glasses .....dozen                                      | 1 00 1 00 3 00   | 31                 | —                  |
| 2590 | Wine and liqueur glasses .....dozen  | 0 60 0 60 1 80   | 31                 | —                  |
| 2591 | Lamp wells .....dozen  | 3 00 3 00 3 00   | 31                 | —                  |
| 2592 | Dessert dishes .....dozen  | 4 00 6 00 12 00  | 31                 | —                  |
| 2593 | Fruit stands of one or two dishes .....dozen   | 10 00 15 00 24 00  | 31                 | —                  |
| 2594 | Trays (see No. 2574).  |  |                    |                    |
| 2595 | Globes, lamp (see Nos. 2573 and 2576).   |  |                    |                    |
| 2596 | Egg glasses .....dozen   | 0 40 0 40 1 00   | 31                 | —                  |
| 2597 | Pitchers : water, or for toilet sets .....dozen                                      | 4 00 7 00 14 00  | 31                 | —                  |
| 2598 | Milk, with covers, small .....dozen  | 1 80 3 00 6 00   | 31                 | —                  |

| Nos. | Goods.  | Valuation per Scales.<br>1 2 3<br>Pesos c. Pesos c. Pesos c. | Duty.<br>per cent. | specif.<br>Peso c. |
|------|---|--|--------------------|--------------------|
| 2599 | Toilet sets, without spittoon, composed of at least 6 pieces .....set | 3 00 3 00 5 00   | 31                 | —                  |
| 2600 | Liqueur sets, up to 14 glasses, with glass or wooden tray .....dozen  | 6 00 12 00 24 00   | 31                 | —                  |
| 2601 | Flower vases .....dozen pairs   | 6 00 10 00 20 00   | 31                 | —                  |
| 2602 | Basins .....dozen   | 4 00 7 00 14 00  | 31                 | —                  |
|      | Lamp shades :   |  |                    |                    |
| 2603 | Of glass, imitation porcelain .....dozen                              | 1 50 — —   | 31                 | —                  |
| 2604 | Of glass, with smoke consumer ("complan") .....dozen                  | 2 40 — —   | 31                 | —                  |
| 2605 | Plates, glass, up to 25 centimetres in diameter .....dozen            | 1 00 1 00 2 40   | 31                 | —                  |
| 2606 | Cheese covers .....dozen  | 6 00 10 00 20 00   | 31                 | —                  |
| 2607 | Reflectors .....dozen   | 3 00 — —   | 31                 | —                  |
| 2608 | Saltcellars, single or double .....dozen                              | 0 60 — 2 40  | 31                 | —                  |
|      | Cuspidors :   |  |                    |                    |
| 2609 | Without feet doz. pairs   | 6 00 — 15 00   | 31                 | —                  |
| 2610 | With feet .....dozen  | 10 00 — 24 00  | 31                 | —                  |
| 2611 | Pots : without feet .....dozen  | 5 00 8 00 —  | 31                 | —                  |
| 2612 | With feet .....dozen  | 7 00 12 00 —   | 31                 | —                  |
| 2613 | Lamp chimneys .....dozen  | 0 50 — —   | 31                 | —                  |
| 2614 | Mugs : without handles .....dozen                                     | 0 60 0 60 1 80   | 31                 | —                  |
| 2615 | With handles, without covers .....dozen                               | 1 20 1 80 3 60   | 31                 | —                  |
| 2616 | With handles and covers .....dozen                                    | 1 80 3 60 8 00   | 31                 | —                  |

Notes.—The corresponding chimneys, burners and globes are included in the evaluations for chandeliers and bracket fixtures.

Articles appraised on gross weight shall only enjoy the tare granted to the exterior receptacle.

Articles of cast or moulded iron shall enjoy a reduction of 1½ when the package in which enclosed only contains articles of the same kind.

For articles the covers or lids of which are composed of another metal, the covers shall be dutiable according to the component metal of the article.

Articles, nickelled, not enumerated in the Tariff, shall be appraised as articles of the same kind of ordinary alloys.

The evaluation of articles appraised gross weight, imported with no package, shall be increased by 15%.

## Tares and allowances for breakage.

|   |    |
|---|----|
| Articles of glass, crystal, faience and porcelain ....                            | 4% |
| Spirits of turpentine .....dozen  | 2% |
| Alcazaraz .....dozen  | 4% |
| Gasoline .....dozen   | 3% |
| Articles classed in this Section imported in glass receptacles or tins .....dozen | 4% |

## LAW OF DECEMBER 7, 1911. CUSTOMS DUTIES ON GLASS RECEPTACLES.

Glass receptacles shall be subject to customs duty as shown in the subjoined statement, the maximum rate in each case being applied by the Executive provided that the articles are manufactured in Uruguay on conditions satisfying commercial requirements; otherwise, the minimum rate is to be applied:—

| Classification.  | Valuation. | Rates of Duty.<br>Maxi-<br>mum. min. |
|--|------------|--------------------------------------|
| Bottles—   | Pesos.     | Per cent.                            |
| For soda or aerated waters, with automatic glass stopper, any size Per 100   | 4 00       | 20 15                                |
| Common, colored, also white (colorless) or ½ white.....  |            |                                      |
| Up to ¼ litre capacity .....Per 100  | 2 00       | 20 15                                |
| Over ¼ litre up to 1 litre capacity .....Per 100   | 3 30       | 20 15                                |
| Fancy, with or without glass stopper Up to ¼ litre capacity .....Per 100   | 2 75       | 20 15                                |
| Over ¼ litre up to 1 litre capacity .....Per 100   | 5 25       | 20 15                                |
| Note.—The foregoing valuations will be increased by 15% in the case of bottles furnished with spring stoppers of porcelain or china with metal mounting. |            |                                      |
| Demijohns—   |            |                                      |
| Not covered ( <i>sin envoltura ó armazon</i> )   |            |                                      |
| From 1 to 6 litres capacity Per 100  | 12 00      | 20 15                                |
| More than 6 up to 10 litres capacity .....Per 100  | 24 00      | 20 15                                |
| More than 10 litres capacity .....Per 100  | 33 00      | 20 15                                |
| Covered ( <i>con envoltura ó armazon</i> )   |            |                                      |
| Per 100  |            | 20 15                                |
| Flasks—  |            |                                      |
| Common, for chemists ( <i>botica</i> ) .....Per kilo, gross  | 0 10       | 20 15                                |
| The same, ground ( <i>esmerilados</i> ) .....Per kilo, gross   | 0 20       | 20 15                                |
| Fancy, for perfumery, those finely cut, and chemists' dropping bottles .....Per kilo, gross  | 0 25       | 20 15                                |
| Soda water syphons .....each   | 0 20       | 20 15                                |
| Ink bottles, common, unmounted ( <i>sin armazon</i> ) .....Per 100   | 1 80       | 20 15                                |

All other glass receptacles, not specified above or in the existing Customs Tariff, shall be dutiable as or lying to the declared value, in accordance with the legal provisions now in force.

When empty bottles are imported in cases and with straw coverings, or in any other packing of commercial value and utility, the latter will be assessed for duty according to kind.

| Nos.              | Goods.   | Valuation.<br>p. c. | Duty<br>per<br>cent. | specif.<br>Peso c. |
|-------------------|--|---------------------|----------------------|--------------------|
| CHRISTOFFLE WARE. |  |                     |                      |                    |
| 2617              | Cruet-stands .....                                   | 100 00              | 31                   | —                  |
| 2618              | Sugar bowls .....                                    | 48 00               | 31                   | —                  |
| 2619              | Trays or waiters .....                               | 0 20                | 31                   | —                  |
| 2620              | Ten-strainers .....                                  | 6 00                | 31                   | —                  |
| 2621              | Silver spoons and forks of all kinds .....           | 24 00               | 31                   | —                  |
| 2622              | Spoons: soup and dessert .....                       | 6 00                | 31                   | —                  |
| 2623              | Coffee .....   | 3 00                | 31                   | —                  |
| 2624              | Gravy ("para guiso") .....                           | 12 00               | 31                   | —                  |
| 2625              | Salt .....   | 2 00                | 31                   | —                  |
| 2626              | Soda .....   | 4 00                | 31                   | —                  |
| 2627              | Sugar .....  | 6 00                | 31                   | —                  |
| 2628              | Ladies' soup .....                                   | 24 00               | 31                   | —                  |
| 2629              | Gravy .....  | 15 00               | 31                   | —                  |
| 2630              | Knives, table and dessert .....                      | 5 00                | 31                   | —                  |
| 2631              | Toilet sets, composed of 8 pieces or less, set ..... | 60 00               | 31                   | —                  |
| 2632              | Milk jugs .....                                      | 35 00               | 31                   | —                  |
| 2633              | Sugar tins .....                                     | 5 00                | 31                   | —                  |
| 2634              | Knife rests .....                                    | 4 00                | 31                   | —                  |
| 2635              | Nutcrackers .....                                    | 6 00                | 31                   | —                  |
| 2636              | Soup tureens, with cover .....                       | 10 00               | 31                   | —                  |
| 2637              | Table-stoppers .....                                 | 3 60                | 31                   | —                  |
| 2638              | Forks (see No. 2622) .....                           | —                   | —                    | —                  |
| 2639              | Tea or coffee pots .....                             | 70 00               | 31                   | —                  |
| 2640              | Carving knives, without case .....                   | 24 00               | 31                   | —                  |
| 2641              | "Verberas" or yerba cups .....                       | 8 00                | 31                   | —                  |

Note.—Metal articles similar in quality to those of Christoffle shall be liable to the same duties.

## 4TH SECTION.

## MUSICAL INSTRUMENTS.

|                            |  |                                 |    |   |
|----------------------------|--|---------------------------------|----|---|
| 2642                       | Insulators of glass, for pianos .....  | 3 30                            | 31 | — |
| 2643                       | Also saxhorns, piston or cylinder .....  | 6 00                            | 31 | — |
| 2644                       | Bows: for violins and violoncellos .....   | 3 50                            | 31 | — |
| 2645                       | For bass viola .....   | 16 00                           | 31 | — |
| 2646                       | Harmoniums .....   | according to appraise-<br>ment. | 31 | — |
| 2647                       | Banjos .....   | 4 00                            | 31 | — |
| 2648                       | Drumsticks .....   | 6 50                            | 31 | — |
| 2649                       | Baritone, piston or cylinder .....   | 5 50                            | 31 | — |
| 2650                       | Bombardons, piston or cylinder .....   | 9 00                            | 31 | — |
| 2651                       | Bass drums, complete .....   | 5 00                            | 31 | — |
| Mouthpieces:               |  |                                 |    |   |
| 2652                       | For clarinets and flageolets .....   | 5 50                            | 31 | — |
| 2653                       | Of metal, for instruments .....  | 1 50                            | 31 | — |
| 2654                       | Bass strings for guitars, including the weight of the parchment, box or paper wrappers ..... | 5 00                            | 31 | — |
| 2655                       | "Cabalillos" (end pegs) for bows .....   | 0 60                            | 31 | — |
| 2656                       | Music boxes .....  | according to appraise-<br>ment. | 31 | — |
| 2657                       | Reeds for clarinets, flageolets, oboes or bassoons .....                                     | 2 00                            | 31 | — |
| 2658                       | Capolatoes for guitars .....   | 0 60                            | 31 | — |
| 2659                       | Castnetts .....  | 5 00                            | 31 | — |
| 2660                       | Hornhair for bows .....  | 0 80                            | 31 | — |
| 2661                       | Organ pipes: common size .....   | 3 00                            | 31 | — |
| 2662                       | Large size .....   | 8 00                            | 31 | — |
| 2663                       | Trumpets: without piston .....   | 1 30                            | 31 | — |
| 2664                       | With one piston .....  | 2 30                            | 31 | — |
| Clarinets or flageolets:   |  |                                 |    |   |
| 2665                       | With 13 keys, boxwood .....  | 5 00                            | 31 | — |
| 2666                       | The same, of ebony or grenadillo wood, with or without a cover and pasteboard cases .....    | 8 00                            | 31 | — |
| 2667                       | With 13 keys, Boehm system .....   | 15 00                           | 31 | — |
| 2668                       | Tenor horns: piston .....  | 9 00                            | 31 | — |
| 2669                       | Cylinder .....   | 13 00                           | 31 | — |
| 2670                       | Keys or pegs for violins and guitars .....   | 1 00                            | 31 | — |
| Concertinas or harmoniums: |  |                                 |    |   |
| 2671                       | Without keys and having up to six tones .....  | 0 20                            | 31 | — |
| 2672                       | The same, over six tones .....   | in proportion, 31               | —  | — |
| 2673                       | Double basses with three or four strings, ea .....   | 15 00                           | 31 | — |
| 2674                       | String-holders for violins .....   | 4 00                            | 31 | — |
| 2675                       | Cords for trimming infantry trumpets .....   | 2 00                            | 48 | — |
| 2676                       | Horns for trainways .....  | 5 50                            | 31 | — |
| 2677                       | Wire, on spools, for guitars .....   | 0 70                            | 31 | — |
| 2678                       | Cat-gut, of all kinds, including the package .....   | 14 00                           | 31 | — |
| 2679                       | For pianos .....   | 1 00                            | 31 | — |
| 2680                       | Tuning forks: of steel or cardboard .....  | 1 20                            | 31 | — |
| 2681                       | Of ivory or silver .....   | 6 00                            | 31 | — |
| 2682                       | Brushes for cleaning flutes .....  | 3 00                            | 31 | — |
| 2683                       | Tuners' cases of instruments .....   | 4 80                            | 31 | — |
| 2684                       | Guitar cases .....   | 15 00                           | 48 | — |
| 2685                       | Bassoons: of boxwood .....   | 5 00                            | 31 | — |
| 2686                       | Of ebony or grenadillo wood .....  | 15 00                           | 31 | — |
| 2687                       | Serpents ("figles") of boxwood .....   | 6 00                            | 31 | — |
| 2688                       | Flutes: from 1 to 3 keys, boxwood .....  | 4 00                            | 31 | — |
| 2689                       | More than 3 keys, same .....   | 15 00                           | 31 | — |
| 2690                       | Ebony or grenadillo, from 1 to 6 keys .....  | 1 80                            | 31 | — |
| 2691                       | The same, more than 6 keys .....   | 5 00                            | 31 | — |
| 2692                       | Boehm system .....   | 20 00                           | 31 | — |
| 2693                       | The same, silver .....   | 35 00                           | 31 | — |
| 2694                       | Flageolets: of key, boxwood .....  | 3 00                            | 31 | — |
| 2695                       | More than 1 key, same .....  | 0 80                            | 31 | — |
| 2696                       | Ebony or grenadillo, from 5 to 6 keys .....  | 1 50                            | 31 | — |
| 2697                       | Horns, harmony ("sicornios"), piston or cylinder .....                                       | 6 00                            | 31 | — |
| 2698                       | Chin rests for violins .....   | 2 60                            | 31 | — |
| 2699                       | Guitars and bandores .....   | 35 00                           | 31 | — |

| Nos.                   | Goods.  | Valuation.<br>p. c.             | Duty.<br>per specif.<br>cent. | Peso c. |
|------------------------|---|---------------------------------|-------------------------------|---------|
| 2700                   | Guitars and bandores, with incrustations of ivory, tortoise-shell &c. ....  | 70 00                           | 31                            | —       |
| 2701                   | Metal fittings for violin and guitar cases .....                            | 12 fittings                     | 5 50                          | 31      |
| 2702                   | Tuning keys for pianos .....  | 2 20                            | 31                            | —       |
| 2703                   | Wood, fir, for guitar bodies .....  | 4 00                            | 31                            | —       |
| 2704                   | Mandolins .....   | 2 00                            | 31                            | —       |
| 2705                   | Metronomes .....  | 1 20                            | 31                            | —       |
| 2706                   | Music, printed .....  | 0 50                            | —                             | 0 06    |
| 2707                   | Oboes: of boxwood .....   | 2 50                            | 31                            | —       |
| 2708                   | Of ebony .....  | 6 00                            | 31                            | —       |
| 2709                   | Ocarinas of clay .....  | 2 00                            | 31                            | —       |
| 2710                   | Opicicles .....   | 7 50                            | 31                            | —       |
| 2711                   | Organs, barrel .....  | according to appraise-<br>ment. | 31                            | —       |
| 2712                   | Music paper, ruled .....  | 0 35                            | —                             | 0 50    |
| 2713                   | Parchment: for snare drums .....  | 37 00                           | 31                            | —       |
| 2714                   | For bass drums .....  | 24 00                           | 31                            | —       |
| Helicon or bombardons: |   |                                 |                               |         |
| 2715                   | Piston or cylinder .....  | 17 00                           | 31                            | —       |
| 2716                   | Three pistons or cylinders, in case .....                                   | 5 50                            | 31                            | —       |
| 2717                   | Piamps: grand .....   | 300 00                          | 31                            | —       |
| 2718                   | Upright .....   | 200 00                          | 31                            | —       |
| Cymbals:               |   |                                 |                               |         |
| 2719                   | Up to 35 centimetres in diameter .....                                      | 5 00                            | 31                            | —       |
| 2720                   | Over 35 centimetres in diameter .....                                       | 8 00                            | 31                            | —       |
| 2721                   | Snare and bass drum slings .....  | 3 20                            | 48                            | —       |
| 2722                   | Snare drum: with rods .....   | 6 00                            | 31                            | —       |
| 2723                   | With rods and screws .....  | 1 20                            | 31                            | —       |
| 2724                   | Resin in lumps .....  | 20 00                           | 31                            | —       |
| 2725                   | Saxophones .....  | 0 50                            | 31                            | —       |
| 2726                   | Mutes, for violins .....  | 3 20                            | 31                            | —       |
| 2727                   | Keys ("templadores"), for tuning musical instruments, of buffalo horn ..... | 2 80                            | 31                            | —       |
| 2728                   | Triangles .....   | 8 50                            | 31                            | —       |
| 2729                   | Trombones, piston or cylinder .....   | 4 80                            | 31                            | —       |
| 2730                   | Horns, hunters', of horn .....  | 12 00                           | 31                            | —       |
| 2731                   | Bagles, piston or cylinder .....  | according to appraise-<br>ment. | 31                            | —       |
| 2732                   | Violas or violoncellos .....  | —                               | —                             | —       |

## 5TH SECTION.

## FURNITURE AND UPHOLSTERY.

|                   |  |                                 |    |   |
|-------------------|--|---------------------------------|----|---|
| 2733              | Sideboards: of mahogany, jacaranda, oak or walnut, with 1 or 2 doors, with or without glass, plain or with slight carving .....  | 20 00                           | 48 | — |
| 2734              | The same, with medium carving .....  | 40 00                           | 48 | — |
| 2735              | The same with 3 or 4 doors, plain or with slight carving .....   | 50 00                           | 48 | — |
| 2736              | The same, with medium carving .....  | 60 00                           | 48 | — |
| 2737              | The same, with 5 or more doors, and those heavily carved .....   | according to appraise-<br>ment. | 48 | — |
| 2738              | Rings, porcelain, with iron swivels, for furniture or window cornices .....  | 8 00                            | 31 | — |
| 2739              | Strips, metallic, for billiard tables, in sets of 4 .....  | 8 50                            | 31 | — |
| 2740              | Rubber cushions for same .....   | 1 20                            | 31 | — |
| 2741              | Stools: of mahogany, oak, walnut, or their imitations, with cane seats or framed ready to be upholstered .....                   | 1 00                            | 48 | — |
| 2742              | The same, upholstered with shag or woollen cloth .....   | 2 00                            | 48 | — |
| 2743              | The same, upholstered with tissues of silk or silk and wool .....  | 4 00                            | 48 | — |
| 2744              | Gilt (appraised with an increase of 2½%) .....   | —                               | —  | — |
| 2745              | Bookcases: of mahogany, oak, walnut or jacaranda, with 1 or 2 doors, with or without drawers, plain or with slight carving ..... | 20 00                           | 48 | — |
| 2746              | The same, with medium carving .....  | 25 00                           | 48 | — |
| 2747              | Of 3 or 4 doors, with or without drawers, plain or with slight carving .....   | 45 00                           | 48 | — |
| 2748              | Bookcases, &c., with 4 or more doors, with medium carving .....  | 65 00                           | 48 | — |
| 2749              | The same, heavily carved and of larger size .....  | according to appraise-<br>ment. | 48 | — |
| 2750              | Bidets: Painted .....  | 2 00                            | 48 | — |
| 2751              | Of jacaranda, walnut &c. ....  | 5 00                            | 48 | — |
| 2752              | Bedsteads: Single, bent wood .....   | 10 00                           | 48 | — |
| 2753              | Single, mahogany, jacaranda, oak, walnut, or their imitations, not carved .....  | 15 00                           | 48 | — |
| 2754              | The same, with slight carving .....  | 18 00                           | 48 | — |
| 2755              | The same, with medium carving .....  | 25 00                           | 48 | — |
| 2756              | Double, wood, same as above, plain .....   | 25 00                           | 48 | — |
| 2757              | The same, with slight carving .....  | 30 00                           | 48 | — |
| 2758              | The same, with medium carving .....  | 45 00                           | 48 | — |
| 2759              | The same, heavily carved .....   | according to appraise-<br>ment. | 48 | — |
| 2760              | Cribs, French or Viennese, bent wood, painted or turrel .....  | 6 00                            | 48 | — |
| 2761              | Of mahogany, jacaranda, oak or walnut, gilt or gilt and black .....  | 12 00                           | 48 | — |
| Children's cribs: |  |                                 |    |   |
| 2762              | Of mahogany, jacaranda, oak, walnut or painted wood, with 1 door, gilt fillets, plain or with slight carving .....               | 16 00                           | 48 | — |
| 2763              | The same, with medium carving .....  | 25 00                           | 48 | — |
| 2764              | The same, Boule .....  | 35 00                           | 48 | — |
| 2765              | With 2 doors (appraised with an increase of 20% according to kind) .....   | —                               | 48 | — |

† Wo-4 intended to be used as a substitute for coal pays a special tax of 5 centesimos per 1,000 kilos. (as established by Law of 8th July, 1916).



| Nos. | Goods.  | Valuation.<br>p. c.                | Duty.<br>per<br>cent. | specif.<br>Peso c. | Nos. | Goods.   | Valuation.<br>p. c.                | Duty.<br>per<br>cent. | specif.<br>Peso c. |
|------|---|------------------------------------|-----------------------|--------------------|------|--|------------------------------------|-----------------------|--------------------|
| 2766 | Chifonieres:<br>With 3 or more doors, and those inlaid<br>with bronze or ivory .....  | according<br>to appraise-<br>ment. | 48                    | —                  | 2809 | The same, heavily carved .....   | to appraise-<br>ment.              | 48                    | —                  |
| 2767 | Chests of drawers: (1) Of mahogany, jacaranda, oak or walnut, from 3 to 4 drawers,<br>plain or slightly carved .....  | 15 00                              | 48                    | —                  | 2810 | Certain rods: Turned, of mahogany, jacaranda, oak, walnut, and their imitations,<br>with their accessories, plain .....  | 1 50                               | 48                    | —                  |
| 2768 | The same, with medium carving .....   | 20 00                              | 48                    | —                  | 2811 | The same, carved .....   | 3 00                               | 48                    | —                  |
| 2769 | The same, with writing desk, low,<br>plain or slightly carved .....   | 22 00                              | 48                    | —                  | 2812 | The same, gilt (appraised with an in-<br>crease of 50%, according to kind) .....   | —                                  | 48                    | —                  |
| 2770 | The same, high, slightly carved .....   | 32 00                              | 48                    | —                  | 2813 | Bed room sets:<br>American, pine, painted in imitation of<br>different woods, generally composed of<br>bedstead, washstand, chest of drawers or<br>wardrobe, night table, towel rack, one<br>rocking or four side chairs ..... | 50 00                              | 48                    | —                  |
| 2771 | The same, with medium carving,<br>special shapes .....  | according<br>to appraise-<br>ment. | 48                    | —                  | 2814 | The same, with mirror in wardrobe .....  | 60 00                              | 48                    | —                  |
| 2772 | The same, with mirror, plain or slightly<br>carved .....  | 25 00                              | 48                    | —                  | 2815 | Of beech or ash, with mirror in the<br>wardrobe .....  | 80 00                              | 48                    | —                  |
| 2773 | The same, with medium carving .....   | 30 00                              | 48                    | —                  | 2816 | With a 3 door mirror wardrobe .....  | 120 00                             | 48                    | —                  |
| 2774 | The same, heavily carved .....  | according<br>to appraise-<br>ment. | 48                    | —                  | 2817 | Washstands: (1)<br>Of mahogany, jacaranda, oak or<br>walnut, or their imitations, with or with-<br>out bidet, any shape, plain, up to 70<br>centimetres in length .....  | 8 00                               | 48                    | —                  |
| 2775 | Console tables: of mahogany, jacaranda,<br>oak or walnut, with mirror up to 50<br>centimetres in width .....  | 18 00                              | 48                    | —                  | 2818 | The same, chest of drawer shape, plain<br>or with slight carving, up to 1 metre in<br>length .....   | 12 00                              | 48                    | —                  |
| 2776 | The same, gilt or gilt and black, with<br>bronze filets, slightly carved and with<br>mirror up to 60 centimetres in width, each   | 23 00                              | 48                    | —                  | 2819 | The same, up to 1m.25 in length .....  | 20 00                              | 48                    | —                  |
| 2777 | The same, with medium carving, and<br>mirror up to 70 centimetres in width, each  | 32 00                              | 48                    | —                  | 2820 | The same, up to 1m.30 in length .....  | 30 00                              | 48                    | —                  |
| 2778 | The same, with mirror up to 90 centi-<br>metres in width .....  | 45 00                              | 48                    | —                  | 2821 | The same, up to 1m.40 in length .....  | 45 00                              | 48                    | —                  |
| 2779 | The same, with mirror up to 125 centi-<br>metres in width .....   | 60 00                              | 48                    | —                  | 2822 | The same, heavily carved, of larger<br>sizes, and special shapes .....   | according<br>to appraise-<br>ment. | 48                    | —                  |
| 2780 | The same, with mirror, larger .....   | according<br>to appraise-<br>ment. | 48                    | —                  | 2823 | Tables: (2) Of mahogany, jacaranda, oak or<br>walnut, with legs or columns, up to 60<br>centimetres in diameter .....  | 2 00                               | 48                    | —                  |
| 2781 | Testers: Of mahogany, jacaranda, oak or<br>walnut and their imitations, plain or<br>slightly carved, for a single bed .....   | 5 00                               | 48                    | —                  | 2824 | The same up to 90 centimetres in<br>diameter .....   | 4 00                               | 48                    | —                  |
| 2782 | The same, with medium carving, for<br>double bed .....  | 10 00                              | 48                    | —                  | 2825 | The same, slightly or medium carved,<br>up to 1 meter in diameter .....  | 10 00                              | 48                    | —                  |
| 2783 | Work tables: of mahogany, jacaranda, oak<br>or walnut, with from 1 to 2 drawers,<br>turned legs, plain .....  | 4 00                               | 48                    | —                  | 2826 | The same, up to 1m.30 in diameter .....  | 15 00                              | 48                    | —                  |
| 2784 | The same, goats' legs or medium<br>carving .....  | 12 00                              | 48                    | —                  | 2827 | Gilt or ornamental, combined with<br>brass or ivory (appraised with an increase<br>of 25% according to kind) .....   | —                                  | 48                    | —                  |
| 2785 | The same, inlaid with bronze or ivory ..  | 20 00                              | 48                    | —                  | 2828 | Dining, of mahogany, jacaranda, oak<br>or walnut, turned legs, plain or with slight<br>carving, and with 3 leaves .....  | 15 00                              | 48                    | —                  |
| 2786 | Cradles:<br>American, painted, beech wood .....   | 18 00                              | 48                    | —                  | 2829 | The same, provided with up to 5 leaves ..  | 22 00                              | 48                    | —                  |
| 2787 | Of osier .....  | 2 20                               | 48                    | —                  | 2830 | The same, with medium carving, pro-<br>vided with up to 8 leaves .....   | 35 00                              | 48                    | —                  |
| 2788 | Of other kinds (see Nos. 2760 & 2761).  | —                                  | —                     | —                  | 2831 | With centre column or leg, plain or<br>with slight carving, provided with up to 3<br>leaves .....  | 20 00                              | 48                    | —                  |
| 2789 | Writing desks: (2)<br>Table, with goats' or turned legs,<br>mahogany, jacaranda, oak or walnut, with<br>from 3 to 5 drawers, plain or with slight<br>carving, up to 1 metre in length ..... | 10 00                              | 48                    | —                  | 2832 | The same, with medium carving, pro-<br>vided with up to 5 leaves .....   | 35 00                              | 48                    | —                  |
| 2790 | The same, up to 1m.25 in length .....   | 15 00                              | 48                    | —                  | 2833 | The same, with up to 8 leaves .....  | 45 00                              | 48                    | —                  |
| 2791 | Called ministerial or cylindrical, plain<br>or slightly carved, up to 1m.25 in length<br>each .....   | 20 00                              | 48                    | —                  | 2834 | With heavy carving, larger sizes .....   | according<br>to appraise-<br>ment. | 48                    | —                  |
| 2792 | The same, up to 1m.50 in length .....   | 30 00                              | 48                    | —                  | 2835 | Carving, mahogany, jacaranda, oak or<br>walnut, with slight or medium carving,<br>up to 1m.30 in width .....   | 20 00                              | 48                    | —                  |
| 2793 | The same, up to 1m.50 in length .....   | 38 00                              | 48                    | —                  | 2836 | The same, up to 1m.40 in width .....   | 30 00                              | 48                    | —                  |
| 2794 | The same, up to 1m.80 in length .....   | 50 00                              | 48                    | —                  | 2837 | Heavily carved, larger sizes, with<br>looking-glasses .....  | according<br>to appraise-<br>ment. | 48                    | —                  |
| 2795 | Table, 4-double, medium carving (ap-<br>praised with an increase of 20% according<br>to kind).  | —                                  | —                     | —                  | 2838 | Billiard, without accessories .....  | 200 00                             | 48                    | —                  |
| 2796 | Larger size, and those inlaid with<br>bronze and ivory, those with heavy<br>carving and of special shapes .....   | according<br>to appraise-<br>ment. | 48                    | —                  | 2839 | Night, mahogany, jacaranda, oak or<br>walnut, plain or with slight carving, and<br>a single drawer .....   | 5 00                               | 48                    | —                  |
| 2797 | Carvings: Of paste, for window cornices,<br>gilt or gilt and black, up to 35 centimetres<br>in width .....  | 3 00                               | 31                    | —                  | 2840 | With 2 or more drawers, double, with<br>or without back .....  | 10 00                              | 48                    | —                  |
| 2798 | The same, up to 60 centimetres in width<br>doz. .....   | 5 00                               | 51                    | —                  | 2841 | Work, &c. of mahogany, jacaranda,<br>oak or walnut, plain .....  | 5 00                               | 48                    | —                  |
| 2799 | Of wood (appraised with an increase of<br>25%) .....  | —                                  | 48                    | —                  | 2842 | The same, with slight or medium<br>carving .....   | 10 00                              | 48                    | —                  |
| 2800 | Of mahogany, jacaranda, oak walnut,<br>or their imitations, for furniture .....   | according<br>to appraise-<br>ment. | 48                    | —                  | 2843 | With pasteboard frame .....  | 3 00                               | 48                    | —                  |
| 2801 | Book shelves: Etageres or corner shelves<br>standing or hanging, of mahogany, jacaranda,<br>oak or walnut, and their imitations,<br>with 3 shelves .....                                    | 3 00                               | 48                    | —                  | 2844 | Curtain poles with rings (see Nos. 2810<br>to 2812).   | —                                  | —                     | —                  |
| 2802 | The same, with 4 shelves .....  | 5 00                               | 48                    | —                  | 2845 | Screens, fire: of mahogany, jacaranda, oak<br>or walnut, or their imitations, with gilt<br>filets and plain feet .....   | 6 00                               | 48                    | —                  |
| 2803 | The same, with 5 or more shelves,<br>medium carving .....   | 10 00                              | 48                    | —                  | 2846 | The same, gilt or carved .....   | 12 00                              | 48                    | —                  |
| 2804 | The same, with plain or medium carved<br>doors .....  | 16 00                              | 48                    | —                  | 2847 | Paper cases:<br>With 6 compartments, pasteboard ..   | 4 00                               | 48                    | —                  |
| 2805 | The same, gilt Boule, and those inlaid<br>with bronze or ivory (appraised with an<br>increase of 30% according to kind), each   | —                                  | 48                    | —                  | 2848 | With 8 compartments, pasteboard ..   | 7 90                               | 48                    | —                  |
| 2806 | Of large size, rich carving, and of<br>special shapes .....   | according<br>to appraise-<br>ment. | 48                    | —                  | 2849 | With more than 8 compartments, paste-<br>board .....   | 12 00                              | 48                    | —                  |
| 2807 | Window cornices: Of mahogany, jacaranda,<br>oak, walnut, gilt or painted, plain or<br>slightly carved, with 3 knobs for loops, each   | 4 00                               | 48                    | —                  | 2850 | The same, with desk .....  | 20 00                              | 48                    | —                  |
| 2808 | The same, with medium carving .....   | 6 00                               | 48                    | —                  | 2851 | Racks, hanging: of mahogany, jacaranda,<br>oak or walnut, up to 5 hooks, plain .....   | 3 00                               | 48                    | —                  |

(1) Marble tops for chests of drawers and con-  
sole tables, up to 1 metre in length .. each  
The same, up to 1m.25 .. " 4 00 48  
The same, up to 1m.40 .. " 7 00 48

(2) Etageres above writing desks shall, according to kind, be appraised  
the rate of 20% of the corresponding desks.

(1) Marble tops for washstands:  
Up to 70 centimetres in length .. each 3 00 48  
Up to 100 centimetres in length .. " 4 00 48  
Up to 125 centimetres in length .. " 5 00 48  
Up to 140 centimetres in length .. " 8 00 48

(2) Marble tops for tables:  
Up to 60 centimetres in length .. each 2 00 48  
Up to 90 centimetres in length .. " 4 00 48  
Up to 100 centimetres in length .. " 6 00 48  
Up to 130 centimetres in length .. " 7 00 48  
Up to 140 centimetres in length .. " 8 00 48

## 5TH SECTION—Furniture and Upholstery—continued.

| Nos. | Goods.   | Valua-<br>tion.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. | Nos. | Goods.   | Valua-<br>tion.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. |
|------|--|--------------------------|-----------------------|--------------------|------|--|--------------------------|-----------------------|--------------------|
| 2855 | Standing or hanging, plain or with slight carving, with or without mirror each   | 2 00                     | 48                    | —                  | 2897 | Revolving, American, of beech, ash, or walnut, with or without cane.....doz.   | 40 00                    | 48                    | —                  |
|      | Brackete or catches for curtain loops:   |                          |                       |                    | 2898 | The same, German or from other countries, of beech or bent wood, with or without cane, plain or carved.....doz.  | 70 00                    | 48                    | —                  |
| 2856 | Of mahogany, jacaranda, oak or walnut, up to 20 centimetres.....doz.   | 2 00                     | 48                    | —                  | 2899 | The same, mahogany, jacaranda, oak or walnut, plain or carved.....doz.   | 15 00                    | 48                    | —                  |
| 2857 | The same, up to 25 centimetres.....doz.  | 2 50                     | 48                    | —                  | 3000 | Mechanical, iron frames, cushions covered with oleotho or wool, wood and cotton, or wool and silk.....each   | 20 00                    | 48                    | —                  |
| 2858 | The same, gilt, up to 25 centimetres.....doz.  | 3 00                     | 48                    | —                  | 3001 | The same, cushions covered with leather or silk.....each   | 25 00                    | 48                    | —                  |
| 2859 | The same, gilt up to 25.....doz.   | 5 00                     | 48                    | —                  | 3002 | Of iron, garden, with straight or carved cleats.....each   | 25 00                    | 48                    | —                  |
| 2860 | Corner brackets (see Nos. 2801-2806).  |                          |                       |                    |      | Sofas: (1)   |                          |                       |                    |
| 2861 | Wardrobes: of mahogany, jacaranda, oak or walnut, with 1 or 2 doors, with or without drawer, with or without mirror, plain or with slight carving.....each | 20 00                    | 48                    | —                  | 3003 | Skeleton, for upholstering, of white wood, beech, mahogany, jacaranda, oak or walnut, plain or with slight carving.....each                                      | 8 00                     | 48                    | —                  |
| 2862 | The same, with medium carving.....doz.   | 35 00                    | 48                    | —                  | 3004 | The same, with medium carving.....doz.   | 12 00                    | 48                    | —                  |
| 2863 | With 3 doors, with or without drawers, plain or with slight carving, with or without mirrors.....each  | 55 00                    | 48                    | —                  | 3005 | The same, with heavy carving.....doz.  | according to appraisal   | 48                    | —                  |
| 2864 | The same, with medium carving.....doz.   | 85 00                    | 48                    | —                  | 3006 | American, beech, cane seats.....each   | 8 00                     | 48                    | —                  |
| 2865 | Heavily carved, of larger sizes.....doz.   | according to appraisal   | 48                    | —                  | 3007 | American, beech, cane seats and backs, either 1, 2 or 3 medallions, plain.....each   | 12 00                    | 48                    | —                  |
| 2866 | Chairs: (1) American, pine, painted, wooden seats.....doz.   | 7 00                     | 48                    | —                  | 3008 | Of bent wood, up to 3 medallions, without cane backs.....each  | 5 00                     | 48                    | —                  |
| 2867 | The same, beech or ash, with or without cane seats.....doz.  | 10 00                    | 48                    | —                  | 3009 | The same, with cane backs.....each   | 8 00                     | 48                    | —                  |
| 2868 | The same, walnut, with cane seats.....doz.   | 20 00                    | 48                    | —                  | 3010 | The same, with or without cane backs, the backs being 1.16 metre at the highest part.....each  | 12 00                    | 48                    | —                  |
| 2869 | The same, walnut, cane seats and backs.....doz.  | 30 00                    | 48                    | —                  | 3011 | Of beech, jacaranda, mahogany, oak or walnut, German or from other countries, cane seats or backs, either 1, 2 or 3 medallions, plain.....each                   | 20 00                    | 48                    | —                  |
| 2870 | The same, bent wood, without cane backs.....doz.   | 12 00                    | 48                    | —                  | 3012 | The same, with slight carving.....doz.   | 26 00                    | 48                    | —                  |
| 2871 | With cane back.....doz.  | 16 00                    | 48                    | —                  | 3013 | The same, with medium carving.....doz.   | 30 00                    | 48                    | —                  |
| 2872 | Rustic, for garden.....doz.  | 15 00                    | 48                    | —                  | 3014 | The same, with heavy carving.....doz.  | according to appraisal   | 48                    | —                  |
| 2873 | German, French, Italian, Vienna, of beech, twisted or goats' legs, cane seats, plain or carved.....doz.  | 22 00                    | 48                    | —                  | 3015 | The same, inlaid with bronze, ivory, mother-of-pearl, gilt in part or in whole, plain or carved.....each   | 40 00                    | 48                    | —                  |
| 2874 | The same, with cane seat and back.....doz.   | 30 00                    | 48                    | —                  | 3016 | Special shapes.....doz.  | according to appraisal   | 48                    | —                  |
| 2875 | The same, mahogany, jacaranda, oak or walnut, with cane seat, plain or carved.....doz.   | 35 00                    | 48                    | —                  | 3017 | Or benches, iron frames, with straight or curved cleats.....each   | 8 00                     | 48                    | —                  |
| 2876 | The same, cane seat and back, plain or with medium carving.....doz.  | 40 00                    | 48                    | —                  | 3018 | Stools: Piano, of mahogany, jacaranda, oak, walnut, or imitations of these woods, German or from other countries, plain or carved, with or without cane.....each | 4 00                     | 48                    | —                  |
| 2877 | Varnished, with small gilt ornaments and cane seats.....doz.   | 20 00                    | 48                    | —                  | 3019 | The same, with any kind of upholstering.....each   | 10 00                    | 48                    | —                  |
| 2878 | The same, cane seats, entirely gilt or ornamented with mother-of-pearl.....doz.  | 35 00                    | 48                    | —                  | 3020 | The same, of bent wood.....doz.  | 24 00                    | 48                    | —                  |
| 2879 | The same, cane seats, inlaid with ivory or bronze, and gilt and carved chairs.....doz.   | 45 00                    | 48                    | —                  | 3021 | Of beech or ash, American, for restaurants.....doz.  | 6 00                     | 48                    | —                  |
| 2880 | Of white wood, beech, mahogany, jacaranda, oak or walnut, skeletons for upholstering, plain or slightly carved.....doz.                                    | 18 00                    | 48                    | —                  | 3022 | The same, beech or bent wood.....doz.  | 10 00                    | 48                    | —                  |
| 2881 | The same, medium carving.....doz.  | 28 00                    | 48                    | —                  | 3023 | The same, mahogany, jacaranda, oak or walnut.....doz.  | 20 00                    | 48                    | —                  |
| 2882 | Reclining or smoking, of beech, with cane, skeletons for upholstering.....each   | 5 00                     | 48                    | —                  | 3024 | High, American, with or without backs, for desks.....doz.  | 15 00                    | 48                    | —                  |
| 2883 | The same, of mahogany, jacaranda, oak or walnut, gilt or inlaid.....each   | 10 00                    | 48                    | —                  | 3025 | The same, German, beech or bent wood.....doz.  | 30 00                    | 48                    | —                  |
| 2884 | American, for children, low, with or without arms, painted pine, with woollen seat.....doz.  | 4 80                     | 48                    | —                  | 3026 | Stools, called poufs, imitation bamboo, or other forms, gilt wholly or in part, with or without cane, up to 60 centimetres diameter of seat.....doz.             | 30 00                    | 48                    | —                  |
| 2885 | The same, beech or ash, with cane seat and back, high or low, with or without table or rocking combination.....doz.  | 10 00                    | 48                    | —                  | 3027 | The same, inlaid with ivory or bronze or carved.....doz.   | 40 00                    | 48                    | —                  |
| 2886 | American, German, or from other countries, and bent wood chairs, with or without cane backs.....doz.   | 15 00                    | 48                    | —                  | 3028 | The same, larger size (2).....doz.   | according to appraisal   | 48                    | —                  |
| 2887 | Children's, beech or walnut, with wicker combination.....doz.  | 40 00                    | 48                    | —                  | 3029 | Towel racks: up to 50 centimetres in length, hanging.....doz.  | 3 00                     | 48                    | —                  |
| 2888 | Folding, of beech or bent wood, cane or canvas seats.....doz.  | 16 00                    | 48                    | —                  | 3030 | Hanging, other sizes.....doz.  | 6 00                     | 48                    | —                  |
| 2889 | The same, with cane seats and backs.....doz.   | 25 00                    | 48                    | —                  | 3031 | Standing, beech, plain or with slight carving.....doz.   | 12 00                    | 48                    | —                  |
| 2890 | Of iron, for gardens, with straight or curved cleats.....doz.  | 15 00                    | 48                    | —                  | 3032 | Mahogany, jacaranda, oak or walnut, plain or slightly carved.....each  | 2 50                     | 48                    | —                  |
| 2891 | Easy chairs: (2) American, rocking, painted, of pine, with or without arms, woollen seat and back.....doz.   | 15 00                    | 48                    | —                  | 3033 | Toilet stands: to place upon a table, of mahogany, jacaranda, oak or walnut, up to 50 centimetres long, with 1 or 2 drawers, plain or slightly carved.....each   | 3 00                     | 48                    | —                  |
| 2892 | American, beech, cane seat & back.....doz.   | 24 00                    | 48                    | —                  | 3034 | The same, up to 80 centimetres in length.....each  | 8 00                     | 48                    | —                  |
| 2893 | American, folding or rocking, beech, ash or walnut.....doz.  | 36 00                    | 48                    | —                  | 3035 | With feet, with or without marble tops, from any country, plain or carved.....each   | 6 00                     | 48                    | —                  |
| 2894 | Rocking, German, of beech, plain or of bent wood, with or without cane back.....doz.   | 35 00                    | 48                    | —                  | 3036 | Psyche style (will be appraised at the same rate as chests of drawers with mirrors).   |                          |                       |                    |
| 2895 | The same, carved.....doz.  | 40 00                    | 48                    | —                  |      |  |                          |                       |                    |
| 2896 | The same, mahogany, jacaranda, oak or walnut, with or without carving (3).....doz.   | 60 00                    | 48                    | —                  |      |  |                          |                       |                    |

(1) Chairs, not upholstered shall be appraised, according to kind, with a reduction of 20%.

Chairs with woollen seats in place of the cane, American style, shall be appraised as carved chairs, and chairs covered in white shall be appraised with an increase of 50 pesos per dozen. Should the latter be covered with woollen tissue, their evaluation shall be increased by 60 pesos per dozen. This increase shall be of 90 pesos when the chairs are covered with silk and woollen tissue or with morocco, and when covered with a pure silk tissue it shall be of 100 pesos.

Chairs of bent wood, with cane backs exceeding 1.05 metres in height, shall be increased by 20%.

(2) Easy chairs with arms, similar to the respective kind of chairs, shall be appraised as the latter, with an increase of 60%, and arm chairs, not upholstered, shall, according to kind, enjoy a reduction of 20%, when not specially mentioned in that condition. Easy chairs covered in white shall be appraised with an increase of 1 peso each. This increase shall be at the rate of 10 pesos for those covered with tissues of wool or of wool and cotton, of 11 pesos for those covered with tissues of wool and silk or with morocco leather, and of 14 pesos for those covered with silk.

(3) The evaluation for folding easy chairs shall, according to kind, be increased by 20%.

Notes. 1.—Furniture imitating any enumerated article, with the exception of furniture of painted pine, shall be appraised at the same rate as the furniture imitated.

2.—Furniture with mouldings and plain turned work shall be considered as plain furniture.

† There are no items numbered from 2900 to 2999.

(1) Sofas, not upholstered, shall, according to kind, enjoy a reduction of 20% provided that they be not specially mentioned in that condition. All sofas covered in white shall, according to kind, be appraised with an increase of 20 pesos each. The evaluation of sofas covered with woollen tissue shall, according to kind, be increased by 25 pesos each. This increase shall be at the rate of 30 pesos each for those covered with tissues of wool and silk or with morocco leather, and of 40 pesos each for those covered with silk tissue.

(2) When imported uncovered, these stools shall, according to kind, enjoy a reduction of 20%.

- 3.—Furniture with heavy moldings and carving of jacaranda shall be appraised, according to kind, with an increase of 10%.
- 4.—Ebony furniture shall be appraised with an increase of 20%.
- 5.—Furniture, the interior of which, even in the drawers, is of pine or poplar, clearly visible, as well as furniture with carving of composition, shall be appraised with a reduction of 10%.
- 6.—Furniture, although not fitted together, imported neither waxed, varnished nor painted, shall enjoy a reduction of 20% on the appraisement of the same article finished but not fitted together.
- 7.—Slightly carved furniture shall be appraised with an increase of 10%. This increase shall be 20% if adorned with medium carving, and heavily carved furniture shall be dutiable according to the value assigned thereto by the Customs.

| Nos.                          | Goods.   | Valuation p. c. | Duty per cent. | Specific peso c. |
|-------------------------------|--|-----------------|----------------|------------------|
| TRIMMINGS. (1)                |  |                 |                |                  |
| Loops of cotton:              |  |                 |                |                  |
| 3027                          | Up to 20 centimetres (2) .....                                     | 1 50            | 31             | —                |
| 3028                          | Up to 30 " .....   | 2 50            | 31             | —                |
| Loops of wool:                |  |                 |                |                  |
| 3030                          | Up to 15 " .....   | 2 00            | 31             | —                |
| 3030                          | Up to 20 " .....   | 3 20            | 31             | —                |
| 3041                          | Up to 25 " .....   | 4 50            | 31             | —                |
| 3042                          | Up to 30 " .....   | 6 00            | 31             | —                |
| 3043                          | Up to 35 " .....   | 9 00            | 31             | —                |
| Loops of wool and silk:       |  |                 |                |                  |
| 3044                          | Up to 15 centimetres .....   | 2 50            | 31             | —                |
| 3045                          | Up to 20 " .....   | 4 00            | 31             | —                |
| 3046                          | Up to 25 " .....   | 6 00            | 31             | —                |
| 3047                          | Up to 30 " .....   | 8 00            | 31             | —                |
| 3048                          | Up to 35 " .....   | 12 00           | 31             | —                |
| Loops of silk:                |  |                 |                |                  |
| 3049                          | Up to 15 centimetres .....   | 4 00            | 31             | —                |
| 3050                          | Up to 20 " .....   | 7 00            | 31             | —                |
| 3051                          | Up to 25 " .....   | 10 00           | 31             | —                |
| 3052                          | Up to 30 " .....   | 14 00           | 31             | —                |
| 3053                          | Up to 35 " .....   | 20 00           | 31             | —                |
| Tassels of cotton: (3)        |  |                 |                |                  |
| 3054                          | Up to 15 centimetres .....   | 0 50            | 31             | —                |
| 3055                          | Up to 25 " .....   | 1 50            | 31             | —                |
| 3056                          | Up to 35 " .....   | 2 60            | 31             | —                |
| Tassels of wool: (4)          |  |                 |                |                  |
| 3057                          | Up to 10 centimetres .....   | 0 60            | 31             | —                |
| 3058                          | Up to 15 " .....   | 0 80            | 31             | —                |
| 3059                          | Up to 20 " .....   | 1 50            | 31             | —                |
| 3060                          | Up to 25 " .....   | 2 00            | 31             | —                |
| 3061                          | Up to 30 " .....   | 2 50            | 31             | —                |
| 3062                          | Up to 35 " .....   | 3 50            | 31             | —                |
| Tassels of wool and silk: (5) |  |                 |                |                  |
| 3063                          | Up to 10 centimetres .....   | 1 00            | 31             | —                |
| 3064                          | Up to 15 " .....   | 2 00            | 31             | —                |
| 3065                          | Up to 20 " .....   | 2 50            | 31             | —                |
| 3066                          | Up to 25 " .....   | 3 00            | 31             | —                |
| 3067                          | Up to 30 " .....   | 4 00            | 31             | —                |
| 3068                          | Up to 35 " .....   | 4 00            | 31             | —                |
| Tassels of silk: (6)          |  |                 |                |                  |
| 3069                          | Up to 10 centimetres .....   | 1 50            | 31             | —                |
| 3070                          | Up to 15 " .....   | 2 40            | 31             | —                |
| 3071                          | Up to 20 " .....   | 3 00            | 31             | —                |
| 3072                          | Up to 25 " .....   | 4 00            | 31             | —                |
| 3073                          | Up to 30 " .....   | 6 00            | 31             | —                |
| 3074                          | Up to 35 " .....   | 9 00            | 31             | —                |
| 3075                          | Buttons: of cotton, from 5 to 20 millimetres in diameter .....     | 0 15            | 31             | —                |
| 3076                          | Of wool or oilcloth, up to 20 millimetres in diameter .....        | 0 25            | 31             | —                |
| 3077                          | Of silk, wool and silk, or leather, same in diameter .....         | 0 40            | 31             | —                |
| 3078                          | With fringes (shall, according to kind, be appraised double) ..... | —               | 31             | —                |
| Cords of cotton:              |  |                 |                |                  |
| 3079                          | Up to 7 millimetr. in diam...100 metres .....                      | 0 20            | 31             | —                |
| 3080                          | Up to 10 " .....   | 0 50            | 31             | —                |
| 3081                          | Up to 15 " .....   | 0 80            | 31             | —                |
| 3082                          | Up to 20 " .....   | 1 00            | 31             | —                |
| 3083                          | Up to 30 " .....   | 2 00            | 31             | —                |
| Cords of wool:                |  |                 |                |                  |
| 3084                          | Up to 7 " .....  | 1 00            | 31             | —                |
| 3085                          | Up to 10 " .....   | 2 00            | 31             | —                |
| 3086                          | Up to 15 " .....   | 4 00            | 31             | —                |
| 3087                          | Up to 20 " .....   | 6 00            | 31             | —                |
| 3088                          | Up to 30 " .....   | 7 00            | 31             | —                |
| Cords of wool and silk:       |  |                 |                |                  |
| 3089                          | Up to 7 millimetr. in diam... ..                                   | 1 80            | 31             | —                |
| 3090                          | Up to 10 " .....   | 3 00            | 31             | —                |
| 3091                          | Up to 15 " .....   | 4 00            | 31             | —                |
| 3092                          | Up to 20 " .....   | 6 00            | 31             | —                |
| 3093                          | Up to 30 " .....   | 9 00            | 31             | —                |
| Cords of silk:                |  |                 |                |                  |
| 3094                          | Up to 7 " .....  | 3 50            | 31             | —                |
| 3095                          | Up to 10 " .....   | 6 00            | 31             | —                |
| 3096                          | Up to 15 " .....   | 9 00            | 31             | —                |
| 3097                          | Up to 20 " .....   | 14 00           | 31             | —                |
| 3098                          | Up to 30 " .....   | 20 00           | 31             | —                |
| Plaids of cotton:             |  |                 |                |                  |
| 3099                          | Up to 20 millimetr. in width ..                                    | 0 50            | 31             | —                |
| 3100                          | Up to 35 " .....   | 1 00            | 31             | —                |
| 3101                          | Up to 60 " .....   | 3 00            | 31             | —                |

| Nos.                                       | Goods.   | Valuation p. c. | Duty per cent. | Specific peso c. |
|--|--|-----------------|----------------|------------------|
| Plaids of wool:                            |  |                 |                |                  |
| 3102                                       | Up to 15 millimetr. in width...100 metres ..                     | 1 50            | 31             | —                |
| 3103                                       | Up to 30 " .....   | 2 00            | 31             | —                |
| 3104                                       | Up to 40 " .....   | 3 00            | 31             | —                |
| 3105                                       | Up to 60 " .....   | 6 00            | 31             | —                |
| Of wool and silk:                          |  |                 |                |                  |
| 3106                                       | Up to 15 millimetr. in width ..                                  | 2 00            | 31             | —                |
| 3107                                       | Up to 20 " .....   | 3 00            | 31             | —                |
| 3108                                       | Up to 40 " .....   | 5 00            | 31             | —                |
| 3109                                       | Up to 60 " .....   | 10 00           | 31             | —                |
| Of silk:                                   |  |                 |                |                  |
| 3110                                       | Up to 15 millimetr. in width ..                                  | 2 50            | 31             | —                |
| 3111                                       | Up to 35 " .....   | 5 50            | 31             | —                |
| 3112                                       | Up to 45 " .....   | 10 00           | 31             | —                |
| 3113                                       | Up to 60 " .....   | 15 00           | 31             | —                |
| Fringes of cotton:                         |  |                 |                |                  |
| 3114                                       | Up to 10 centimetres in width ..metre ..                         | 0 05            | 31             | —                |
| 3115                                       | Up to 20 " .....   | 0 20            | 31             | —                |
| 3116                                       | Up to 30 " .....   | 0 30            | 31             | —                |
| Fringes of wool:                           |  |                 |                |                  |
| 3117                                       | Up to 8 centimetres in width ..                                  | 0 07            | 31             | —                |
| 3118                                       | Up to 12 " .....   | 0 14            | 31             | —                |
| 3119                                       | Up to 16 " .....   | 0 20            | 31             | —                |
| 3120                                       | Up to 20 " .....   | 0 35            | 31             | —                |
| 3121                                       | Up to 30 " .....   | 0 50            | 31             | —                |
| Fringes of wool and silk:                  |  |                 |                |                  |
| 3122                                       | Up to 8 centimetres in width ..                                  | 0 12            | 31             | —                |
| 3123                                       | Up to 12 " .....   | 0 20            | 31             | —                |
| 3124                                       | Up to 16 " .....   | 0 30            | 31             | —                |
| 3125                                       | Up to 20 " .....   | 0 50            | 31             | —                |
| 3126                                       | Up to 30 " .....   | 0 80            | 31             | —                |
| Fringes of silk:                           |  |                 |                |                  |
| 3127                                       | Up to 8 centimetres in width ..                                  | 0 16            | 31             | —                |
| 3128                                       | Up to 12 " .....   | 0 35            | 31             | —                |
| 3129                                       | Up to 10 " .....   | 0 60            | 31             | —                |
| 3130                                       | Up to 20 " .....   | 1 00            | 31             | —                |
| 3131                                       | Up to 30 " .....   | 2 00            | 31             | —                |
| Slides or rings of wool, or wool and silk: |  |                 |                |                  |
| 3132                                       | Up to 4 centimetres in diameter, for curtain loops.....doz. .... | 1 00            | 31             | —                |
| 3133                                       | Up to 6 centimetres in diameter ..                               | 1 50            | 31             | —                |
| Slides or rings of silk:                   |  |                 |                |                  |
| 3134                                       | Up to 4 centimetres in diameter ..                               | 1 50            | 31             | —                |
| 3135                                       | Up to 6 " .....  | 2 00            | 31             | —                |
| Rosettes of wool, or wool and silk:        |  |                 |                |                  |
| 3136                                       | Up to 6 centimetres in diameter ..                               | 0 50            | 31             | —                |
| 3137                                       | Up to 10 " .....   | 1 00            | 31             | —                |
| Rosettes of silk:                          |  |                 |                |                  |
| 3138                                       | Up to 6 centimetres in diameter ..                               | 2 00            | 31             | —                |
| 3139                                       | Up to 10 " .....   | 3 00            | 31             | —                |

## TISSEUS AND MATERIALS FOR UPHOLSTERERS.

|                       |  |       |    |   |
|-----------------------|--|-------|----|---|
| 3140                  | Carpets (20 % in addition to the evaluation of frieze, according to kind) (see Nos. 3165-3167) .....                 | —     | 31 | — |
| 3141                  | Webbing of hemp or jute, for upholsterers 100 metres .....   | 2 00  | 31 | — |
| 3142                  | Curtains: Of muslin or cotton tulle, embroidered, up to 4 metres in length and 144 centimetres in width .....pair .. | 2 00  | 31 | — |
| 3143                  | The same, from 145 to 168 centimetres in width .....pair ..  | 4 00  | 31 | — |
| 3144                  | The same, from 169 to 192 centimetres in width .....pair ..  | 7 00  | 31 | — |
| 3145                  | The same, from 193 to 216 centimetres in width .....pair ..  | 10 00 | 31 | — |
| 3146                  | The same, over 216 centimetres in width .....pair in proportion 31   | —     | —  | — |
| 3147                  | For portieres (see Nos. 797-802) ..  | —     | —  | — |
| 3148                  | Hair, curled: For furniture .....kilog. ..   | 0 60  | 31 | — |
| 3149                  | Vegetable, curled, for furniture .....   | 0 05  | 31 | — |
| Tissues of horsehair: |  |       |    |   |
| 3150                  | Plain, for furniture, from 57 to 62 centimetres in width .....metre ..   | 0 60  | 31 | — |
| 3151                  | The same, figured .....  | 0 80  | 31 | — |
| 3152                  | Tow, for furniture.....kilog. ....   | 0 06  | 31 | — |
| 3153                  | Tissues: Of jute or lime and cotton ..   | 1 25  | 31 | — |
| 3154                  | Of cotton or linen and cotton .....  | 1 50  | 31 | — |
| 3155                  | Of cotton and wool .....   | 2 00  | 31 | — |
| 3156                  | Of pure wool .....   | 2 50  | 31 | — |
| 3157                  | Called reps, of wool and cotton, with silk stripes, up to 120 centimetres in width.....metre ..                      | 1 00  | 31 | — |
| 3158                  | Of wool and cotton, with silk figures, up to 120 centimetres in width .....metre ..                                  | 1 50  | 31 | — |
| 3159                  | Called reps, of silk, with cotton warp, up to 130 centimetres in width .....metre ..                                 | 1 80  | 31 | — |
| 3160                  | Called silk brocade, with warp of cotton or linen, up to 120 centimetres in width.....metre ..                       | 2 50  | 31 | — |
| 3161                  | Called Genoe satin plush or velvet, of silk, with cotton warp .....kilog. ....                                       | 15 00 | 31 | — |
| 3162                  | The same, velvet or damask, of pure silk.....kilog. ....   | 23 00 | 31 | — |
| 3163                  | Utretch velours or velvet of wool with cotton warp, plain or figured, up to 60 centimetres in width .....metre ..    | 1 20  | 31 | — |
| 3164                  | Of animal hair, pure or mixed with jute or cotton, plain or figured, of all widths.....metre ..                      | 1 20  | 31 | — |
| Friezes:              |  |       |    |   |
| 3165                  | Hemp & cotton, called madras, sq. metre ..   | 0 40  | 31 | — |
| 3166                  | Shesrel, one metre in width ..   | 2 00  | 31 | — |
| 3167                  | Looped and Brussels .....  | 1 00  | 31 | — |

Note.—Bands and borders ("guardias") shall, according to their width, be appraised as the component tissue.

- (1) Trimmings for upholsterers always contain cotton.
- (2) The size of the loops is determined by the length of the tassels.
- (3) Tassels trimmed with rosettes shall be appraised with an increase of 20%.
- (4) Tassels with fringes of pure wool are considered as woollen tassels.
- (5) Are considered as tassels of wool those with fringes partly of silk and partly of wool.
- (6) Tassels with fringes of pure silk are considered as tassels of silk.



| No.                                    | Goods.   | Valua-<br>tion.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. | No.                  | Goods.  | Valua-<br>tion.<br>p. c.   | Duty.<br>per<br>cent. | specif.<br>Peso c. |    |
|--|--|--------------------------|-----------------------|--------------------|----------------------|---|--|-----------------------|--------------------|----|
| 6TH SECTION.                           |  |                          |                       |                    |                      |   |  |                       |                    |    |
| SHOEMAKERS' WARES, SADDLERY AND SKINS. |  |                          |                       |                    |                      |   |  |                       |                    |    |
| 3168                                   | Slippers, men's, women's or children's   | dozen pairs              | 2 10                  | 48                 | 3232                 | The same, of other widths (see Nos. 511 to 519).  |  |                       |                    |    |
| 3169                                   | Shoe laces : Of silk or silk and cotton, up to 1 metre   | dozen pairs              | 1 60                  | 31                 | 3233                 | Or bands, Astrakhan, up to 2 centimetres in width, for low shoes or slippers                | 1 20   | 31                    |                    |    |
| 3170                                   | Of linen, pure or mixed with cotton  | dozen pairs              | 0 30                  | 31                 | 3234                 | Of other widths   | in proportion  | 31                    |                    |    |
| 3171                                   | Saddle-trees, not trimmed with springs and seats for plectrons and tilburies, for men, women, or children  | dozen                    | 10 00                 | 31                 | 3235                 | Bands : Of hemp or pure or mixed cotton, up to 7 centimetres in width, for girths.          | 100 metres   | 7 00                  | 31                 |    |
| 3172                                   | Harness or trappings :   |                          |                       |                    | 3236                 | The same, of other widths   | in proportion  | 31                    |                    |    |
| 3173                                   | For one-horse carriages, with black or tinned iron buckles   | set                      | 25 00                 | 48                 | 3237                 | Of wool, linen, wool and cotton, up to 7 centimetres in width, for girths                   | 100 metres   | 15 00                 | 31                 |    |
| 3174                                   | The same, for two-horse carriages  | set                      | 55 00                 | 48                 | 3238                 | The same of other widths  | in proportion  | 31                    |                    |    |
| 3175                                   | For one-horse carriages, with buckles of nickel or silvered bronze   | set                      | 35 00                 | 48                 | 3239                 | Nails or tacks : Shoe makers', steel, including the paper wrapper                           | kilog.   | 0 25                  | 31                 |    |
| 3176                                   | The same, for two-horse carriages  | set                      | 80 00                 | 48                 | 3240                 | Iron, common, including the paper wrapper   | kilog.   | 0 09                  | 31                 |    |
| 3177                                   | Whip lashes ("azoteras")   | dozen                    | 2 40                  | 48                 | 3241                 | Bronze, shoe makers', including the paper wrapper   | kilog.   | 6 80                  | 31                 |    |
| 3178                                   | Sheep skins (see No. 3232).  |                          |                       |                    | 3242                 | Yellow metal, shoe makers', including the paper wrapper                                     | kilog.   | 0 50                  | 31                 |    |
| 3179                                   | Bags or portmanteaux :   |                          |                       |                    | 3243                 | Saddle, silvered  | kilog.   | 2 00                  | 31                 |    |
| 3180                                   | Of sheep skin or cloth, lined with card-board, paper or tissue, assorted   | each                     | 3 00                  | 48                 | 3244                 | Counters of cardboard or imitation leather, for boots and shoes                             | kilog.   | 0 20                  | 31                 |    |
| 3181                                   | Of leather or cow skin   | each                     | 6 00                  | 48                 | 3245                 | Paring knives, shoe makers' (see No. 3235).   |  |                       |                    |    |
| 3182                                   | Varnish, black or reddish-brown, for shoes, in vials of 40 grammes   | dozen                    | 1 50                  | 31                 | Patterns of canvas : |   |  |                       |                    |    |
| 3183                                   | Cruisers of leather  | dozen                    | 3 00                  | 48                 | 3246                 | Of all kinds, with or without wool trimmings, and with or without heel pieces, for slippers | dozen pairs  | 1 00                  | 31                 |    |
| 3184                                   | Cult skins (see Nos. 3250 and 3251).   | dozen                    | 3 00                  | 48                 | 3247                 | The same, fine, according to samples, from No. 1 to 6                                       | dozen pairs  | 2 00                  | 48                 |    |
| 3185                                   | Blacking : "Nubian," in bottles containing up to 100 grammes   | dozen                    | 1 20                  | 31                 | 3248                 | Of plush, frizze or ferretting, for slippers  | dozen pairs  | 1 40                  | 31                 |    |
| 3186                                   | Liqui, any other brand, for shoes, in bottles containing up to 120 grammes   | doz.                     | 0 60                  | 31                 | 3249                 | Knives, shoe makers' (see No. 3285).  |  |                       |                    |    |
| 3187                                   | In tin or wooden boxes   | dozen                    | 0 25                  | 31                 | 3250                 | Hides and skins :   |  |                       |                    |    |
| 3188                                   | In glass bottles   | dozen                    | 0 60                  | 31                 | 3251                 | Calif, of any preparation not japanned, including the paper wrapper                         | kilog.   | 1 60                  | 44                 |    |
| 3189                                   | Copper or bronze water, vegetable varnish and oil, for harness and harness fittings only, in bottles containing up to 1 litre                                | doz.                     | 3 20                  | 31                 | 3252                 | Calif, japanned, of any kind and number   | dozen  | 18 00                 | 44                 |    |
| 3190                                   | Top-boots or half-boots :  |                          |                       |                    | 3253                 | Sheep or goat, japanned   | dozen  | 10 00                 | 44                 |    |
| 3191                                   | Men's, of all kinds, with single or double soles   | dozen pairs              | 40 00                 | 48                 | 3254                 | Sole leather and cow hide, japanned, of any number  | each   | 12 00                 | 44                 |    |
| 3192                                   | Riding ("granaderas"), of all kinds  | dozen                    | 50 00                 | 48                 | 3255                 | Groat or kid, plain or grained  | dozen  | 12 00                 | 44                 |    |
| 3193                                   | The same, children's   | dozen                    | 20 00                 | 48                 | 3256                 | Kid, small, for gloves  | dozen  | 5 00                  | 44                 |    |
| 3194                                   | For women and children (see Boots below).  |                          |                       |                    | 3257                 | Morocco, colored or black, chamois  | skins of all kinds, white French sheep skin, plain or imitation sheep skin | dozen                 | 6 00               | 44 |
| 3195                                   | Boots :  |                          |                       |                    | 3258                 | Cypriote  | dozen  | 12 00                 | 44                 |    |
| 3196                                   | Men's, last, with double soles   | dozen pairs              | 30 00                 | 48                 | 3259                 | Sheep, common, raw ("eo cascara")   | dozen  | 4 00                  | 44                 |    |
| 3197                                   | Men's, last, with double soles   | dozen pairs              | 20 00                 | 48                 | 3260                 | Morocco, black or colored   | dozen  | 16 00                 | 44                 |    |
| 3198                                   | Women's, of silk or silk mixture   | dozen                    | 32 00                 | 48                 | 3261                 | Hog   | dozen  | 4 00                  | 44                 |    |
| 3199                                   | Women's, button or lace, with beaver cloth, single sole and low heel   | dozen pairs              | 10 00                 | 48                 | 3262                 | Cow hide, white or black  | dozen  | 5 00                  | 44                 |    |
| 3200                                   | Of leather, or material other than silk or silk mixture, with single or double soles   | dozen pairs              | 15 00                 | 48                 | 3263                 | Colt  | dozen  | 3 00                  | 44                 |    |
| 3201                                   | Children's, of leather, or material other than silk or silk mixture, thin sole, no heel or low-heel, elastic, button or lace, up to No. 26                   | dozen pairs              | 4 00                  | 48                 | 3264                 | Colt, varnished, and hides called "crutones"  | each   | 6 00                  | 44                 |    |
| 3202                                   | Or small boots, for children, of silk or silk mixture, from Nos. 20 to 26  | doz. pairs               | 22 00                 | 48                 | 3265                 | Sole leather in pieces  | kilog.   | 6 80                  | 44                 |    |
| 3203                                   | The same, from Nos. 27 to 32   | dozen                    | 24 00                 | 48                 | 3266                 | Groat, with the hair  | dozen  | 24 00                 | 44                 |    |
| 3204                                   | Or small booties, children's, elastic, button or lace, of leather or tissue other than silk or silk mixture, with single or double soles, from Nos. 20 to 26 | doz. pairs               | 9 00                  | 48                 | 3267                 | Sole leather of any kind and origin   | each   | 8 00                  | 44                 |    |
| 3205                                   | The same, from Nos. 27 to 32   | dozen                    | 12 00                 | 48                 | 3268                 | Elastic : Of pure or mixed silk, for boots and shoes  | metre  | 0 50                  | 31                 |    |
| 3206                                   | Boys', from Nos. 33 to 36  | dozen                    | 15 00                 | 48                 | 3269                 | Of wool, wool and cotton or linen mixed, or of pure cotton, for boots and shoes             | metre  | 0 32                  | 31                 |    |
| 3207                                   | Buttoss, shoe : China or composition gross   | dozen                    | 0 07                  | 31                 | 3270                 | Pags, shoe, wooden  | dozen pairs  | 4 00                  | 48                 |    |
| 3208                                   | The same, metal, of all kinds  | dozen                    | 0 15                  | 31                 | 3271                 | Strap leathers  | dozen pairs  | 4 00                  | 48                 |    |
| 3209                                   | Moulds : Of leather  | dozen                    | 10 00                 | 48                 | 3272                 | Cases of 8 nails, for saddlers  | dozen  | 2 00                  | 31                 |    |
| 3210                                   | Of hemp, common  | dozen                    | 2 00                  | 48                 | 3273                 | Belts, "flavores," of patent leather with composition plate                                 | each   | 0 40                  | 48                 |    |
| 3211                                   | Tacks, shoe makers' (see Nos. 3223 to 3242).   |                          |                       |                    | 3274                 | Felt of wool or wool and cotton, for saddlers and shoe makers                               | kilog.   | 1 50                  | 31                 |    |
| 3212                                   | Heel stabs : With double reins, of leather or patent leather   | dozen                    | 24 00                 | 48                 | 3275                 | Mountings ("fletes") of white metal "plating," for harness or saddles                       | doz. pairs   | 3 00                  | 31                 |    |
| 3213                                   | The same, of hemp or pita  | dozen                    | 12 00                 | 48                 | 3276                 | Chamois leather (see No. 3256).   |  |                       |                    |    |
| 3214                                   | With single rein, of leather   | dozen                    | 7 00                  | 48                 | 3277                 | Cloth : Woolen, for horse blankets  | kilog.   | 1 20                  | 31                 |    |
| 3215                                   | Patent leather, with black and red front pieces of allays  | dozen                    | 30 00                 | 48                 | 3278                 | Of linen or linen and cotton, for same  | kilog.   | 1 10                  | 31                 |    |
| 3216                                   | Handles,awl  | dozen                    | 2 00                  | 31                 | 3279                 | Ornaments, harness, iron :  |  |                       |                    |    |
| 3217                                   | Screwdrivers, for shoe makers ("cubos para clavetear con tornillos")   | dozen                    | 0 60                  | 31                 | 3280                 | Black or tinned, for two horses, with or without harness                                    | set  | 5 00                  | 31                 |    |
| 3218                                   | Shoe horns : Of horn or bone   | dozen                    | 0 60                  | 31                 | 3281                 | The same, for one horse   | set  | 2 50                  | 31                 |    |
| 3219                                   | Of metal   | dozen                    | 1 20                  | 31                 | 3282                 | Silvered, polished or of yellow metal, for two horses                                       | set  | 15 00                 | 31                 |    |
| 3220                                   | Boot legs or uppers :  |                          |                       |                    | 3283                 | The same, for one horse   | set  | 7 50                  | 31                 |    |
| 3221                                   | Long, with counters  | dozen pairs              | 12 00                 | 48                 | 3284                 | Buckles :   |  |                       |                    |    |
| 3222                                   | The same, and those for half-boots, for repairing  | dozen pairs              | 6 00                  | 48                 | 3285                 | Of steel, lead or zinc, for shoes   | gross  | 0 40                  | 31                 |    |
| 3223                                   | Too pieces or quarters :   |                          |                       |                    | 3286                 | Of iron, tinned, for saddlers and latters   | gross  | 0 60                  | 31                 |    |
| 3224                                   | For elastic boots, of leather or cloth, for men or women   | dozen pairs              | 12 00                 | 48                 | 3287                 | And accessories for harness, silvered, polished, or of yellow metal                         | kilog.   | 2 00                  | 31                 |    |
| 3225                                   | Shoe makers' measures  | dozen                    | 3 60                  | 31                 | 3288                 | Tools : For shoe makers   | dozen  | 1 60                  | 31                 |    |
| 3226                                   | Shoe brushes : Fine  | dozen                    | 1 50                  | 48                 | 3289                 | For tanners and saddlers  | dozen  | 6 00                  | 31                 |    |
| 3227                                   | The same, common   | dozen                    | 0 60                  | 48                 | 3290                 | Thread : Colored, for shoe makers   | kilog.   | 0 80                  | 31                 |    |
| 3228                                   | Wax, shoe makers'  | kilog.                   | 1 00                  | 31                 | 3291                 | Raw, for shoe makers  | dozen  | 0 50                  | 31                 |    |
| 3229                                   | Bristles for shoe makers   | dozen                    | 4 00                  | 31                 | 3292                 | Or spoils of from 400 to 500 metres, for saddlers' sewing machines                          | dozen  | 1 20                  | 31                 |    |
| 3230                                   | Girths : Of twine or leather, with buckles or rings  | dozen                    | 10 00                 | 48                 | 3293                 | Lasts : Shoe makers', assorted, dozen pairs   | dozen pairs  | 4 00                  | 31                 |    |
| 3231                                   | Of cord or leather, unfinished   | dozen                    | 6 00                  | 48                 | 3294                 | The same, with soles  | dozen pairs  | 6 00                  | 31                 |    |
| 3232                                   | Of wool, pure or mixed, complete   | dozen                    | 4 00                  | 48                 | 3295                 | With screws, stretching   | pair   | 1 50                  | 31                 |    |
| 3233                                   | Or surcingle, wile, of wool, pure or mixed   | dozen                    | 12 00                 | 48                 | 3296                 | Common, stretching  | pair   | 1 20                  | 31                 |    |
| 3234                                   | Tape : Of linen, linen and cotton, or of pure cotton, for win low blind slats or for boots   | 100 metres               | 2 00                  | 31                 | 3297                 | Or boot-trees, for riding boots   | dozen  | 2 50                  | 31                 |    |
| 3235                                   | The same as above, for boot laces  | dozen                    | 1 40                  | 31                 | 3298                 | Or crimps and presses   | dozen  | 0 70                  | 31                 |    |
| 3236                                   | Of cotton, for slippers  | dozen                    | 0 40                  | 31                 | 3299                 | Unfinished, for men, women and children   | pair   | 0 21                  | 31                 |    |
| 3237                                   | Of silk or silk mixture, for shoe makers' binding, up to 15 millimetres in width   | 100 metres               | 0 80                  | 31                 | 3300                 | Oil cloth : Imitation leather, double or japanned   | metre of width   | 0 50                  | 31                 |    |

| Nos. | Goods.   | Valuation.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. | Nos.   | Goods.   | Valuation.<br>p. c. | Duty.<br>per<br>cent. | specif.<br>Peso c. |
|------|--|---------------------|-----------------------|--------------------|--|--|---------------------|-----------------------|--------------------|
| 3298 | Painted or gilt, on bombazine or thin cloth, black oil cloth, inferior, common and half-fine on bombazine, and imitation leather, black or colored, . . . . . square metre                               | 0 25                | 31                    | —                  | 3364   | Shoes: Men's, buttoned, laced or low, leather or cloth, single or double soles, . . . . . doz. pairs                                       | 20 00               | 48                    | —                  |
| 3299 | Whipstocks, cart, plain or twisted, common, without lash . . . . . dozen   | 3 00                | 31                    | —                  | 3365   | Soldiers' brogans, buttoned or laced, nailed or sewn . . . . . doz. pairs  | 10 00               | 48                    | —                  |
| 3300 | Whips: Riding, small, braided with thread, common and half-fine . . . . . dozen  | 0 80                | 31                    | —                  | 3366   | Women's, buttoned, laced or low, leather or tissue other than silk, single or double soles . . . . . doz. pairs                            | 15 00               | 48                    | —                  |
| 3301 | The same, braided with hair or leather . . . . . dozen   | 5 00                | 31                    | —                  | 3367   | Women's, buttoned, laced, low, or with elastics, of very common prunello (according to sample) . . . . . doz. pairs                        | 9 00                | 48                    | —                  |
| 3302 | The same, whalebone, braided with horsehair . . . . . dozen  | 11 00               | 31                    | —                  | 3368   | The same, of pure or mixed silk . . . . . doz. pairs   | 18 00               | 48                    | —                  |
| 3303 | The same, with common cane handle and with lash . . . . . dozen  | 9 00                | 31                    | —                  | 3369   | Children's, buttoned, laced or low, of silk or silk mixture, from Nos. 20 to 32 . . . . . doz. pairs                                       | 13 00               | 48                    | —                  |
| 3304 | The same, whalebone handle, with lash . . . . . dozen  | 18 00               | 31                    | —                  | 3370   | Children's, of leather or any other material than silk or mixed with silk, single or double soles, from Nos. 21 to 26 . . . . . doz. pairs | 5 00                | 48                    | —                  |
| 3305 | The same, small, of thread, common and half-fine, with metal mounts, . . . . . dozen   | 1 50                | 31                    | —                  | 3371   | The same, from Nos. 27 to 32 . . . . . doz. pairs  | 9 00                | 48                    | —                  |
| 3306 | With sword or fine ornaments and those with silver parts (1) . . . . . dozen   | 48 00               | 31                    | —                  | 3372   | The same, from Nos. 33 to 36 . . . . . doz. pairs  | 12 00               | 48                    | —                  |
| 3307 | Carriage, with whalebone or cane handle . . . . . dozen  | 25 00               | 31                    | —                  | 3373   | The same, low or with flaps, with or without heels, single sole of leather, up to No. 20 . . . . . doz. pairs                              | 3 50                | 48                    | —                  |
| 3308 | The same, cane, braided with thread, or those called Peripignan . . . . . dozen  | 12 00               | 31                    | —                  | 3374   | Men's, women's and children's, of canvas, leather, or leather and canvas, with heppen soles . . . . . doz. pairs                           | 6 00                | 48                    | —                  |
| 3309 | The same, of bamboo . . . . . dozen  | 18 00               | 31                    | —                  | 3375   | Stirrups, for saddles . . . . . doz. pairs   | 6 00                | 48                    | —                  |
| 3310 | The same, of hardwood, with ornaments of alloys . . . . . dozen  | 12 00               | 31                    | —                  | 3376   | Rubber, of all sizes . . . . . doz. pairs  | 5 00                | 48                    | —                  |
| 3311 | Other kinds . . . . . (to appraise-<br>according   | ment. 31            | —                     | —                  | 3377   | Or clogs, without elastic, for men and women . . . . . doz. pairs  | 18 00               | 48                    | —                  |
| 3312 | Brass: White or yellow, in rods, for harness, carriage or saddle mountings, . . . . . kilog.   | 1 60                | 31                    | —                  | 3378   | The same, with elastic, for men and women . . . . . doz. pairs   | 20 00               | 48                    | —                  |
| 3313 | Axles: Large and small, with handles, . . . . . gross  | 3 00                | 31                    | —                  | 3379   | The same for children . . . . . doz. pairs   | 11 00               | 48                    | —                  |
| 3314 | The same, without handles, . . . . . gross   | 1 00                | 31                    | —                  | 3380   | The same, without elastic, for children . . . . . doz. pairs   | 9 00                | 48                    | —                  |
| 3315 | Pack saddle frames ("lomillos") (see No. 3341).  | —                   | —                     | —                  | 3381   | Wooden, men's common . . . . . doz. pairs  | 4 00                | 48                    | —                  |
| 3316 | Valises: Of canvas, frieze, oil cloth or hemp, assorted . . . . . each   | 1 50                | 48                    | —                  | 3382   | Wooden, with leather, lined (1) . . . . . doz. pairs   | 7 00                | 48                    | —                  |
| 3317 | Of leather, assorted . . . . . each  | 2 50                | 48                    | —                  | 3383   | Wooden, with leather, lined (1) . . . . . doz. pairs   | 10 00               | 48                    | —                  |
| 3318 | Travelling or portmanteaus, assorted, of all kinds . . . . . each  | 3 00                | 48                    | —                  | 3384   | Slippers, common, men's and women's . . . . . doz. pairs   | 2 50                | 48                    | —                  |
| 3319 | Saddle-cloths: Of printed cloth, felt, or felted tissue . . . . . doz.   | 9 00                | 31                    | —                  | 3385   | The same, for children . . . . . doz. pairs  | 1 80                | 48                    | —                  |
| 3320 | Of imitation phoca skin . . . . . doz.   | 8 00                | 31                    | —                  | Note.—When goods mentioned in this Section are imported in glass bottles or flasks they shall be appraised with a rebate of 4%.  |  |                     |                       |                    |
| 3321 | Horse blankets: Complete, of wool or wool and cotton, assorted . . . . . each  | 5 00                | 48                    | —                  | 7TH SECTION.   |  |                     |                       |                    |
| 3322 | Without girth, head piece or breast leather strap (30 per cent. less) . . . . . doz.   | —                   | 48                    | —                  | MISCELLANEOUS ARTICLES, BUILDING MATERIALS, &c.  |  |                     |                       |                    |
| 3323 | Eyeclet punches, with screws . . . . . doz.  | 12 00               | 31                    | —                  | 3386   | Lucern and other fodder . . . . . 100 kil.   | ad val.             | —                     | 100                |
| 3324 | Morocco leather (see No. 3255).  | —                   | —                     | —                  | 3387   | Sawdust, for tanning . . . . . 300 gal.  | 3 00                | 61                    | —                  |
| 3325 | Bows or tufts of ribbon, for shoes, with or without buckles . . . . . doz. pairs   | 0 80                | 31                    | —                  | 3388   | Tiles: Of faience, glazed, from 12 to 225 square centimetres . . . . . thousand  | 15 00               | 20                    | —                  |
| 3326 | Eyeclets: Of metal, common, for shoe makers . . . . . kilog.   | 1 10                | 31                    | —                  | 3389   | Of clay, of all kinds . . . . . thousand   | 12 00               | 20                    | —                  |
| 3327 | The same, with hooks . . . . . kilog.  | 0 80                | 31                    | —                  | 3390   | Of Portland cement or hydraulic clay . . . . . square metre  | 1 00                | 20                    | —                  |
| 3328 | Slide hoops of leather, for harness, including packages . . . . . kilog.   | 2 00                | 31                    | —                  | 3391   | Or mosaics, of terra cotta . . . . . square metre  | 1 50                | 20                    | —                  |
| 3329 | Breast-plates: . . . . . each  | 2 50                | 48                    | —                  | 3392   | Or mosaics, Venetian . . . . . square metre  | 2 50                | 20                    | —                  |
| 3330 | Of cow hide . . . . . each   | 2 10                | 48                    | —                  | 3393   | Or mosaics, English or Valencian . . . . . square metre  | 2 00                | 20                    | —                  |
| 3331 | Lined with canvas . . . . . each   | 1 60                | 48                    | —                  | 3394   | Of marble, all sizes . . . . . square metre  | 1 50                | 31                    | —                  |
| 3332 | Pincers for eyeclets . . . . . doz.  | 6 00                | 31                    | —                  | 3395   | Pipes: Of clay, English, up to 25 centimetres in diameter and up to 1 metre in length . . . . . each                                       | 0 50                | 31                    | —                  |
| 3333 | Soles: Of cork . . . . . doz. pairs  | 0 30                | 31                    | —                  | 3396   | The same, from 16 to 25 centimetres in diameter and up to 1 metre in length, each . . . . . each   | 1 20                | 31                    | —                  |
| 3334 | Wooden, for clogs . . . . . doz.   | 2 00                | 31                    | —                  | 3397   | Of clay, French, up to 15 centimetres in diameter and 50 centimetres in length . . . . . each  | 0 25                | 31                    | —                  |
| 3335 | For slippers, for men and boys . . . . . doz.  | 0 50                | 48                    | —                  | 3398   | The same, French, from 16 to 35 centimetres in diameter and up to 50 centimetres in length . . . . . each                                  | 0 50                | 31                    | —                  |
| 3336 | Soap powder, including wrappers, for shoe makers . . . . . kilog.  | 0 10                | 31                    | —                  | 3399   | Pit coal (2) . . . . . 1,000 kil.  | 10 00               | 61                    | —                  |
| 3337 | Breast straps: Of patent leather, with composition plate . . . . . each  | 6 40                | 48                    | —                  | 3400   | Charcoal . . . . . hectolitre  | 0 50                | 20                    | —                  |
| 3338 | Of leather, without metal ornaments . . . . . doz.   | 2 00                | 48                    | —                  | 3401   | Bark, tanning . . . . . 100 kilog.   | 2 00                | free.                 | —                  |
| 3339 | Polishers: Shoe makers', iron . . . . . doz.   | 0 80                | 31                    | —                  | Odon less closets:   |  |                     |                       |                    |
| 3340 | Shoe makers', wood . . . . . doz.  | 0 60                | 31                    | —                  | 3412   | Of earth-ware, with bowl . . . . . each  | 2 00                | 31                    | —                  |
| 3341 | Harness ("reculos"), ordinary, composed of 3 pieces . . . . . each   | 5 00                | 48                    | —                  | 3413   | The same, without bowl, up to 15 centimetres in diameter . . . . . each  | 0 50                | 31                    | —                  |
| 3342 | Reins: Carriage, leather, for 2 horses . . . . . each  | 4 00                | 48                    | —                  | 3414   | The same, over 15 centimetres in diameter . . . . . each   | 1 00                | 31                    | —                  |
| 3343 | The same, for 1 horse . . . . . each   | 2 00                | 48                    | —                  | 3415   | Bricks: Clay, hollow . . . . . thousand  | 19 00               | 31                    | —                  |
| 3344 | Knee caps, for horses, of leather or cloth, . . . . . doz.   | 5 00                | 48                    | —                  | 3416   | Fire, for furnaces, of ordinary size . . . . . each  | 75 00               | 31                    | —                  |
| 3345 | Punch pieces: Shoe makers', . . . . . gross  | 3 20                | 31                    | —                  | 3417   | Firewood, split in logs . . . . . each   | 4 00                | 20                    | —                  |
| 3346 | Or common punches, shoe makers', . . . . . doz.  | 2 50                | 31                    | —                  | 3418   | Flowerpots: Of clay, up to 15 centimetres high . . . . . hundred   | 2 50                | 31                    | —                  |
| 3347 | Bootjacks . . . . . doz.   | —                   | —                     | —                  | 3419   | The same, from 16 to 25 centimetres high . . . . . hundred   | 5 00                | 31                    | —                  |
| 3348 | Saddles: Cushion, also those of hog skin, padded or plain, with stirrup leathers, girth &c. and side saddle of all kinds, each . . . . . each  | 20 00               | 48                    | —                  | according  |  |                     |                       |                    |
| 3349 | Of split hog skin ("melio cuero") or other kinds . . . . . each  | 9 00                | 48                    | —                  | 3420   | The same, over 25 centimetres high . . . . . to appraise-<br>ment.   | 31                  | —                     | —                  |
| 3350 | Backbands ("sillidos") for tilburies . . . . . each  | 2 00                | 48                    | —                  | 3421   | Lumber: Pine of all kinds, from 20 to 25 millimetres in thickness, 100 sq. metres . . . . . 30 00  | 20                  | —                     | —                  |
| 3351 | Sole leather (see No. 3253).   | —                   | —                     | —                  | 3422   | Pickets of teak ("taka"), 4 x 6 centimetres, up to 1 m. 20 centimetres in length . . . . . thousand  | 40 00               | 20                    | —                  |
| 3352 | Boards or crimps ("cambras"), for boots and shoes (see No. 3255).  | —                   | —                     | —                  | 3423   | Pickets of spruce, 25 x 80 millimetres, up to 1 m. 50 centimetres in length . . . . . thousand   | 15 00               | 20                    | —                  |
| 3353 | Heels: Wooden, for boots and shoes, doz. pairs   | 0 60                | 31                    | —                  | 3424   | Walnut, from 20 to 25 millimetres in thickness . . . . . 100 00  | 20                  | —                     | —                  |
| 3354 | Of leather or cardboard, for boots and shoes . . . . . kilog.  | 0 24                | 31                    | —                  | (1) Wooden shoes for children shall, according to kind, be appraised at one-half these rates.  |  |                     |                       |                    |
| 3355 | Loth imitating leather . . . . . kilog.  | —                   | —                     | —                  | (2) The law of July 8, 1916, provides that coal cleared through the port of Montevideo, for any destination, shall be subject to a special tax of 5 centesimos per metric ton, and that coal-carrying vessels operating in the port are to pay a special tax of 15 centesimos per ton as port dues. Both of these taxes are to be paid on the quantity specified in the ship's bill of lading. |  |                     |                       |                    |
| 3356 | Reins, carriage, plaited, of wool and cotton . . . . . metre   | 0 10                | 31                    | —                  |  |  |                     |                       |                    |
| 3357 | Paring knives, shoe makers' (see No. 3255).  | —                   | —                     | —                  |  |  |                     |                       |                    |
| 3358 | Cow hides, white or black . . . . . each   | 0 80                | 31                    | —                  |  |  |                     |                       |                    |
| 3359 | Hames: Of iron, black or tinned . . . . . pair   | 2 40                | 31                    | —                  |  |  |                     |                       |                    |
| 3360 | Silvered, polished or bronzed . . . . . pair   | 2 40                | 31                    | —                  |  |  |                     |                       |                    |
| 3361 | For cart harness . . . . . pair  | 0 60                | 31                    | —                  |  |  |                     |                       |                    |
| 3362 | Slippers: Of stamped cloth, chamiso, morocco, frieze, plush, braided, and of list, of any quality and kind, without heels, or with heels of only 15 millimetres high on the in-sole . . . . . doz. pairs | 5 50                | 48                    | —                  |  |  |                     |                       |                    |
| 3363 | The same, with higher heels . . . . . doz. pairs   | 7 50                | 48                    | —                  |  |  |                     |                       |                    |

(1) Sword whips shall be subject to 51% of the valuation.

7TH SECTION.—MISCELLANEOUS ARTICLES, BUILDING MATERIALS, &c.  
—continued.

| No.  | Goods.  | Valuation, p. c. | Duty, per specil. cent. Pesos. |
|------|---|------------------|--------------------------------|
| 3416 | Mahogany and jacaranda, same sizes as above.....100 sq. metres  | 160 00           | 20 —                           |
| 3416 | Ebony.....100 kilog.  | 14 00            | 20 —                           |
| 3417 | Planks and boards of hard wood, of all kinds, from 20 to 25 millimetres in thickness.....100 sq. metres   | 60 00            | 20 —                           |
| 3418 | From Punta Arenas, from 20 to 25 millimetres in thickness.....100 sq. metres  | 40 00            | 20 —                           |
| 3419 | Pine boards, planed and grooved, from 20 to 25 millimetres in thickness.....100 sq. metres  | 40 00            | 31 —                           |
| 3420 | Pine boards, up to 15 millimetres in thickness.....100 sq. metres   | 30 00            | 20 —                           |
| 3421 | The same, from 16 to 19 millimetres in thickness.....100 sq. metres   | 45 00            | 20 —                           |
| 3422 | Veneers of all kinds, including pine 100 sq. metres   | 12 00            | 20 —                           |
| 3423 | Veneers, thuya.....100 kilog.   | 5 00             | 20 —                           |
| 3424 | Rosewood veneers.....100 kilog.   | 8 00             | 20 —                           |
| 3425 | Rifters of hard wood, of all kinds, from 16 x 16 and up to 29 x 29 centimetres in thickness.....each  | 5 00             | 20 —                           |
| 3426 | The same over 29 x 29 centimetres in thickness.....each   | 10 00            | 20 —                           |
| 3427 | Logs of hard wood, of all kinds, of from 16 x 16 and up to 29 x 29 centimetres in thickness, and not exceeding 3 m. 50 cent. in length.....each | 2 00             | 20 —                           |
| 3428 | Logs of hard wood, over 29 x 29 centimetres in thickness and up to 3 m. 50 cent. in length.....each   | 4 00             | 20 —                           |
| 3429 | The beams of hard wood, of all kinds, up to 10 x 25 centimetres in thickness.....each   | 1 50             | 20 —                           |
| 3430 | Small joists of hard wood, in general, up to 12 x 12 centimetres in thickness,.....each   | 0 70             | 20 —                           |
| 3431 | Pieces of wood, for meat-salting houses.....hundred   | 25 00            | 20 —                           |
| 3432 | Cart stave rails.....   | 4 00             | 20 —                           |
| 3433 | Shingles.....   | 2 50             | 20 —                           |
| 3434 | Reeds, "picanillas," and laths.....   | 3 00             | 20 —                           |
| 3435 | Boat poles or starting poles.....   | 25 00            | 20 —                           |
| 3436 | Palm.....   | 1 00             | 20 —                           |
| 3437 | Poles, rough, up to 38 centimetres in diameter, measured at half the length.....each  | 6 00             | 20 —                           |
| 3438 | Poles for ships' masts, rough, over 38 centimetres in diameter, at half their length.....each   | 100 00           | 20 —                           |
| 3439 | Wheel hubs ("mazas") for carts, up to 30 centimetres in diameter.....pair   | 3 00             | 20 —                           |
| 3440 | The same, over 30 centimetres in diameter.....pair  | 5 00             | 20 —                           |
| 3441 | Cart bodies ("camas"), up to 39 centimetres high.....each   | 1 00             | 20 —                           |
| 3442 | The same, over 39 centimetres high.....   | 2 00             | 20 —                           |
| 3443 | Axletrees, large and small heads.....   | 1 00             | 20 —                           |
| 3444 | Thresholds ("puercas"), up to 25 x 25 centimetres in thickness.....each   | 1 00             | 20 —                           |
| 3445 | The same up to 25 x 50 centimetres in thickness.....each  | 2 00             | 20 —                           |
| 3446 | The same, from 40 x 40 centimetres in thickness and upwards.....each  | 4 00             | 20 —                           |
| 3447 | Bungs ("tarugos"), of carob and other wood.....pair   | 1 00             | 20 —                           |
| 3448 | Spokes, up to 20 x 20 centimetres in thickness.....each   | 0 30             | 20 —                           |
| 3449 | Spokes, up to 20 x 40 centimetres in thickness.....each   | 0 60             | 20 —                           |
| 3450 | Spokes, up to 40 x 40 centimetres in thickness.....each   | 1 20             | 20 —                           |
| 3451 | Sleepers, up to 13 x 25 centimetres in thickness, and up to 3 metres in length.....each   | 1 00             | 20 —                           |
| 3452 | Logs of red quebracho, less than 1 metre in length for sawing.....1,000 kilog.  | 5 00             | free.                          |
| 3453 | The same, pieces, for sawing.....   | 5 00             | "                              |
| 3454 | Logs of white quebracho, up to 3 m. 10 centimetres in length.....each   | 2 00             | 20 —                           |
| 3455 | The same, from 3 m. 10 centimetres to 6 metres in length.....each   | 7 00             | 20 —                           |
| 3456 | The same, over 6 metres in length.....  | 10 00            | 20 —                           |
| 3457 | Posts, half-posts and stakes for fences.....hundred   | 30 00            | 10 —                           |
| 3458 | (Abolished).  |                  |                                |
| 3459 | Marble: Wrought, statues, monuments, or other works of art.....according to appraisal.  |                  | 31 —                           |
| 3460 | Polished.....100 Kilog.   | 6 00             | 31 —                           |
| 3461 | Rough slabs, not polished.....  | 2 50             | 31 —                           |
| 3462 | For furniture (see note to 2923).   |                  |                                |
| 3463 | Stones: Paving, of all kinds.....hundred  | 4 00             | 31 —                           |
| 3464 | Rough, in blocks.....1,000 Kilog.   | 1 00             | 31 —                           |
| 3465 | Curb.....lineal metre   | 1 00             | 31 —                           |
| 3466 | Flagstones.....sq. metre  | 1 00             | 31 —                           |
| 3467 | Millstones and grindstones.....pair   | 40 00            | 5 —                            |
| 3468 | Slabs, sea.....hectare  | 0 50             | 6 —                            |
| 3469 | Rock.....1,000 kilog.   | 10 00            | 6 —                            |
| 3470 | Tiles, roofing of all kinds.....thousand  | 30 00            | 20 —                           |
| 3471 | Roman & Portland cement (1) 100 kil. gross  | 1 60             | 20 —                           |
| 3472 | Fire clay.....100 kil. gross  | 3 00             | 20 —                           |
| 3473 | Gypsum or plaster of Paris, in powder or lumps.....190 kil. gross   | 1 50             | 20 —                           |

| No. | Goods.  | Valuation, p. c. | Duty, per specil. cent. Pesos. |
|-----|---|------------------|--------------------------------|
|     | Tiles, ceramic.....   |                  | 4%                             |
|     | common, Marcellis, Havre, for roofing, hollow claybricks and pipes of all kinds.....                              |                  | 15%                            |
|     | Fireclay bricks for furnaces.....   |                  | 5%                             |
|     | Hard wood and pine wood, appraised per sq. metre.....   |                  | 3%                             |
|     | White marble slabs, unfinished, shall be appraised with a reduction of 1 centimetre on their superficial measure. |                  |                                |

## 8TH SECTION.

## DRUGS AND CHEMICAL PRODUCTS.

|      |   |       |      |      |
|------|---|-------|------|------|
| 3474 | Oil: Almond.....kilog.                                  | 0 60  | —    | 0 10 |
| 3475 | Castor, sesamum and earthenut.....                      | 0 24  | —    | 0 10 |
| 3476 | Codliver, in kegs or tins.....                          | 3 00  | 48 — | —    |
| 3477 | Croton.....   | 3 00  | —    | 0 10 |
| 3478 | Laurel.....   | 0 80  | —    | 0 10 |
| 3479 | Valnut (see No. 1027).                                  |       |      |      |
| 3480 | Cale.....   | 0 80  | 48 — | 0 10 |
| 3481 | Acetates: Of copper.....                                | 0 80  | 48 — | —    |
| 3482 | Of lead, crystallized.....                              | 0 20  | 48 — | —    |
| 3483 | Of soda, potash or zinc.....                            | 1 00  | 48 — | —    |
| 3484 | Alees.....  | 0 30  | 48 — | —    |
| 3485 | Acids: Acetic, crystallizable.....                      | 0 80  | 48 — | —    |
| 3486 | The same, commercial.....                               | 0 20  | 48 — | —    |
| 3487 | Benzic.....   | 5 00  | 48 — | —    |
| 3488 | Boric.....  | 0 40  | 48 — | —    |
| 3489 | Hydrocyacic, medicinal.....                             | 6 00  | 48 — | —    |
| 3490 | Citric.....   | 1 20  | 48 — | —    |
| 3491 | Hydrochloric or pure muriatic*.....                     | 0 50  | 48 — | —    |
| 3492 | The same, commercial*.....                              | 0 07  | 48 — | —    |
| 3493 | Chronic, crystallized.....                              | 4 00  | 48 — | —    |
| 3494 | Phenic, crystallized.....                               | 0 50  | 48 — | —    |
| 3495 | The same, pure.....                                     | 1 20  | 48 — | —    |
| 3496 | The same, liquid, impure.....                           | 0 30  | 48 — | —    |
| 3497 | Gallic.....   | 4 00  | 48 — | —    |
| 3498 | Lactic.....   | 5 00  | 48 — | —    |
| 3499 | The same, pur.....                                      | 0 25  | 48 — | —    |
| 3500 | Malic.....  | 0 50  | 48 — | —    |
| 3501 | Oxalic.....   | 0 30  | 48 — | —    |
| 3502 | Picric.....   | 1 50  | 48 — | —    |
| 3503 | Pyrogallic.....   | 12 00 | 48 — | —    |
| 3504 | Pyroigneous.....  | 0 20  | 48 — | —    |
| 3505 | Salicylic.....  | 4 00  | 48 — | —    |
| 3506 | Sulphuric, commercial*.....                             | 0 25  | 48 — | —    |
| 3507 | The same, pure.....                                     | 0 25  | 48 — | —    |
| 3508 | Tannic.....   | 1 80  | 48 — | —    |
| 3509 | Tartaric.....   | 0 80  | 48 — | —    |
| 3510 | Valerianic.....   | 7 00  | 48 — | —    |
| 3511 | Acetate and its salts.....gramme                        | 0 40  | 48 — | —    |
| 3512 | Gallnuts.....kilog.                                     | 0 50  | 48 — | —    |
| 3513 | Agaric, white.....                                      | 1 20  | 48 — | —    |
| 3514 | Orange-flower water, in demijohns and in cans.....litre | 0 20  | 48 — | —    |
| 3515 | Waters distilled from plants of all kinds.....          | 0 30  | 48 — | —    |
| 3516 | Camphor.....kilog.                                      | 0 70  | 48 — | —    |
| 3517 | Alcohol: Rectified (see No. 8).....litre                | 0 25  | 48 — | —    |
| 3518 | Fure.....   | 0 50  | 48 — | —    |
| 3519 | Alcoholates and alcoholatures.....                      | 1 00  | 48 — | —    |
| 3520 | Cotton: Raw.....kilog.                                  | 0 50  | 31 — | —    |
| 3521 | Gum.....  | 6 00  | 48 — | —    |
| 3522 | Medicinal, of all kinds.....                            | 1 00  | 48 — | —    |
| 3523 | Musk.....hectogr.                                       | 50 00 | 48 — | —    |
| 3524 | Alum: Common.....kilog.                                 | 0 03  | 48 — | —    |
| 3525 | Calcined.....   | 0 40  | 48 — | —    |
| 3526 | Poppies (heads of).....                                 | 0 50  | 48 — | —    |
| 3527 | Ambergris.....hectogr.                                  | 60 00 | 48 — | —    |
| 3528 | Ammonia, liquid.....kilog.                              | 0 25  | 48 — | —    |
| 3529 | Anatide paste.....                                      | 0 70  | 48 — | —    |
| 3530 | Antihine and its compounds.....                         | 3 50  | 96 — | —    |
| 3531 | Antimony: Metallic.....                                 | 0 50  | 48 — | —    |
| 3532 | Diaphoretic.....  | 20 00 | 48 — | —    |
| 3533 | Antiputrescent.....                                     | 3 00  | 48 — | —    |
| 3534 | Arseniate: Of ammoniac.....                             | 1 00  | 48 — | —    |
| 3535 | Of copper.....  | 3 00  | 48 — | —    |
| 3536 | Of iron.....  | 3 00  | 48 — | —    |
| 3537 | Of potash, or soda, for the arts.....                   | 0 60  | 48 — | —    |
| 3538 | The same medicinal.....                                 | 1 60  | 48 — | —    |
| 3539 | Arsenic.....  | 0 05  | 48 — | —    |
| 3540 | The same, medicinal.....                                | 0 50  | 48 — | —    |
| 3541 | Asphalt.....  | 0 20  | 48 — | —    |
| 3542 | Asparagine.....hectogr.                                 | 5 00  | 48 — | —    |
| 3543 | Atropine and its salts.....gramme                       | 0 40  | 48 — | —    |
| 3544 | Sugar candy.....kilog.                                  | 1 40  | 48 — | —    |
| 3545 | Of milk.....  | 0 50  | 48 — | —    |
| 3546 | Sulphur: Yellow, of antimony.....                       | 1 20  | 48 — | —    |
| 3547 | Pulverized (see No. 98).                                |       |      |      |
| 3548 | Balsam: Of copaiba.....                                 | 1 20  | 48 — | —    |
| 3549 | Of Flomarv.....litre                                    | 1 50  | 48 — | —    |
| 3550 | Of Peru and Tolu.....kilog.                             | 3 00  | 48 — | —    |
| 3551 | Sooting.....  | 1 00  | 48 — | —    |
| 3552 | Varnish: For photography.....                           | 3 00  | 31 — | —    |
| 3553 | For lithography.....                                    | 1 60  | 31 — | —    |
| 3554 | Juniper berries.....                                    | 0 20  | 48 — | —    |
| 3555 | Elderberries (1).....                                   | 0 30  | 96 — | —    |
| 3556 | Benzoin: Amygdaloidal.....                              | 1 20  | 48 — | —    |
| 3557 | Ordinary.....   | 0 80  | 48 — | —    |
| 3558 | Benzine.....  | 0 16  | 48 — | —    |
| 3559 | Bismuth, metallic.....                                  | 0 40  | 48 — | —    |

† By Art. 2 of Law dated June 11, 1901, Aniline shall be dutiable at the rate of 5 % ad valorem.

(1) The appraisement of the under-mentioned products shall be double that assigned to drugs: Privet ("maubina"), ginger, myrtle and phyto-lacca berries, log-wood, Brazilian wool, Fernambuco wool, mulberry wood, alcoholic extracts from vegetable dyeing substances, dyeing plants ("pastes"), caramel, roils, aniline and its derivatives, walnut and gallnut infusions, athera, ammoniac cochineal, caroline and wall wort.



| Nos. | Goods.                                 | Valua-<br>tion,<br>p. c. | Duty,<br>per<br>cent. | specif.<br>Peso c. | Nos. | Goods.                                     | Valua-<br>tion,<br>p. c. | Duty,<br>per<br>cent. | specif.<br>Peso c. |    |
|------|--|--------------------------|-----------------------|--------------------|------|--|--------------------------|-----------------------|--------------------|----|
| 3560 | Bole, Nancy .....                      | kilog.                   | 0 60                  | 48                 | 3666 | Of cloves .....                            | kilog.                   | 8 00                  | 48                 |    |
| 3561 | Borax .....                            | ..                       | 0 25                  | 48                 | 3667 | Of geraniums .....                         | ..                       | 8 00                  | 48                 |    |
| 3562 | Bromoform .....                        | ..                       | 5 00                  | 48                 | 3668 | Of lemons .....                            | ..                       | 5 00                  | 48                 |    |
| 3563 | Bronide : Of camphor .....             | kilog.                   | 5 00                  | 48                 | 3669 | Of camomile .....                          | hectogr.                 | 5 00                  | 48                 |    |
| 3564 | Of cadmium .....                       | ..                       | 5 00                  | 48                 | 3670 | Of melissa .....                           | kilog.                   | 8 00                  | 48                 |    |
| 3565 | Of ammonia .....                       | ..                       | 3 00                  | 48                 | 3671 | Of peppermint .....                        | ..                       | 12 00                 | 48                 |    |
| 3566 | Of potash .....                        | ..                       | 1 50                  | 48                 | 3672 | Of common mint .....                       | ..                       | 8 00                  | 48                 |    |
| 3567 | Of sodium .....                        | ..                       | 2 50                  | 48                 | 3673 | Of mustard .....                           | ..                       | 20 00                 | 48                 |    |
| 3568 | Cadmium, metallic .....                | ..                       | 5 00                  | 48                 | 3674 | Of roses .....                             | hectogr.                 | 20 00                 | 48                 |    |
| 3569 | Caffein and its salts .....            | ..                       | 5 00                  | 48                 | 3675 | Of rue or savin .....                      | kilog.                   | 9 00                  | 48                 |    |
| 3570 | Lime, Vienna .....                     | kilog.                   | 0 20                  | 48                 | 3676 | Of lavender .....                          | ..                       | 6 00                  | 48                 |    |
| 3571 | Calamine .....                         | ..                       | 0 20                  | 48                 | 3677 | Of wormwood .....                          | ..                       | 12 00                 | 48                 |    |
| 3572 | Calomel (protocliloride of mercury) .. | ..                       | 1 80                  | 48                 | 3678 | Of sandalwood .....                        | ..                       | 10 00                 | 48                 |    |
| 3573 | Cinnamon bark, Ceylon .....            | ..                       | 1 00                  | 48                 | 3679 | Of medicinal turpentine .....              | ..                       | 0 40                  | 48                 |    |
| 3574 | Cantharides .....                      | ..                       | 2 00                  | 48                 | 3680 | Of other kinds, not specified .....        | ..                       | 0 40                  | 48                 |    |
| 3575 | Cassia .....                           | ..                       | 0 35                  | 48                 | 3681 | Artificial, of all kinds .....             | ..                       | 2 50                  | 48                 |    |
| 3576 | Capsules : Medicinal, loose .....      | ..                       | 3 00                  | 48                 | 3682 | Eserine and its compounds .....            | gramme                   | 2 00                  | 48                 |    |
| 3577 | Of copaliba, loose .....               | ..                       | 1 50                  | 48                 | 3683 | Spermacti .....                            | kilog.                   | 0 80                  | 48                 |    |
| 3578 | Boneblack .....                        | ..                       | 0 14                  | 48                 | 3684 | Sponges, prepared .....                    | ..                       | 7 00                  | 48                 |    |
| 3579 | Carbonate : Of baryta .....            | ..                       | 0 40                  | 48                 | 3685 | Storax : Liquid .....                      | ..                       | 1 00                  | 48                 |    |
| 3580 | Of strontia and ammonium .....         | ..                       | 0 35                  | 48                 | 3686 | Solid .....                                | ..                       | 1 50                  | 48                 |    |
| 3581 | Of iron .....                          | ..                       | 0 50                  | 48                 | 3687 | Strychnine and its salts .....             | hectogr.                 | 5 00                  | 48                 |    |
| 3582 | Of lime or prepared chalk .....        | ..                       | 0 25                  | 48                 | 3688 | Ether : Acetic .....                       | litre                    | 1 50                  | 48                 |    |
| 3583 | Of potash, pure .....                  | ..                       | 0 30                  | 48                 | 3689 | Amylic .....                               | ..                       | 10 00                 | 48                 |    |
| 3584 | (Sub) of potash .....                  | ..                       | 0 12                  | 48                 | 3690 | Hydrochloric .....                         | ..                       | 1 50                  | 48                 |    |
| 3585 | (Bi) of potash .....                   | ..                       | 0 50                  | 48                 | 3691 | Gaunthetic .....                           | ..                       | 1 50                  | 48                 |    |
| 3586 | (Sub) of soda crystallized .....       | ..                       | 0 06                  | 48                 | 3692 | Nitric .....                               | ..                       | 1 50                  | 48                 |    |
| 3587 | (Bi) of soda .....                     | ..                       | 0 08                  | 48                 | 3693 | Sulphuric .....                            | ..                       | 0 70                  | 48                 |    |
| 3588 | (Bi) of soda, pure .....               | ..                       | 0 50                  | 48                 | 3694 | Extract : Of acacia .....                  | kilog.                   | 5 00                  | 48                 |    |
| 3589 | Of magnesia .....                      | ..                       | 0 30                  | 48                 | 3695 | Of logwood .....                           | ..                       | 0 20                  | 48                 |    |
| 3590 | Carminic : Of all kinds .....          | ..                       | 12 00                 | 96                 | 3696 | Of ipecacuanha .....                       | ..                       | 30 00                 | 48                 |    |
| 3591 | Liquid .....                           | ..                       | 1 50                  | 48                 | 3697 | Of opium .....                             | ..                       | 30 00                 | 48                 |    |
| 3592 | Castoreum .....                        | ..                       | 15 00                 | 48                 | 3698 | Of fleurice .....                          | ..                       | 0 40                  | 48                 |    |
| 3593 | Catechu (Japanese earth) .....         | ..                       | 0 10                  | 48                 | 3699 | Of quinine .....                           | ..                       | 12 00                 | 48                 |    |
| 3594 | Ergotized rye .....                    | ..                       | 1 00                  | 48                 | 3700 | Rhubarb .....                              | ..                       | 8 00                  | 48                 |    |
| 3595 | Wax : Animal, white and yellow ..      | ..                       | 0 60                  | 31                 | 3701 | Sarsaparilla .....                         | ..                       | 8 00                  | 48                 |    |
| 3596 | Vegetable or mineral, white or yellow  | kilog.                   | 0 40                  | 31                 | 3702 | Other kinds, solid .....                   | ..                       | 4 00                  | 48                 |    |
| 3597 | Cyanide of potash : For the arts ..    | ..                       | 1 00                  | 48                 | 3703 | Flowers : Lavender .....                   | ..                       | 0 25                  | 48                 |    |
| 3598 | Of mercury .....                       | ..                       | 6 00                  | 48                 | 3704 | Poppy .....                                | ..                       | 1 00                  | 48                 |    |
| 3599 | Citrate : Of magnesia .....            | ..                       | 1 00                  | 48                 | 3705 | Borage .....                               | ..                       | 0 70                  | 48                 |    |
| 3600 | Of ammoniacal iron .....               | ..                       | 2 40                  | 48                 | 3706 | Malow and violet .....                     | ..                       | 0 70                  | 48                 |    |
| 3601 | Of ammoniacal iron .....               | ..                       | 20 00                 | 48                 | 3707 | Camomile .....                             | ..                       | 0 30                  | 48                 |    |
| 3602 | Chloral hydrate .....                  | ..                       | 3 00                  | 48                 | 3708 | Koussou .....                              | ..                       | 1 50                  | 48                 |    |
| 3603 | Chlorate : Of potash .....             | ..                       | 0 40                  | 48                 | 3709 | Red roses .....                            | ..                       | 2 50                  | 48                 |    |
| 3604 | For use in industries ..               | ..                       | 0 40                  | 5                  | 3710 | Pink and white moss roses .....            | ..                       | 0 80                  | 48                 |    |
| 3605 | Chloroform .....                       | litre                    | 2 40                  | 48                 | 3711 | Elder blossoms .....                       | ..                       | 0 40                  | 48                 |    |
| 3606 | Of pure ammonia .....                  | kilog.                   | 0 30                  | 48                 | 3712 | Linden blossoms, with bracts .....         | ..                       | 0 40                  | 48                 |    |
| 3607 | For the arts (sal ammoniac) ..         | ..                       | 0 30                  | 48                 | 3713 | Linden blossoms striped .....              | ..                       | 0 70                  | 48                 |    |
| 3608 | Of ammoniac, liquid .....              | ..                       | 0 30                  | 48                 | 3714 | Other, medicinal .....                     | ..                       | 0 50                  | 48                 |    |
| 3609 | Pure .....                             | ..                       | 0 60                  | 48                 | 3715 | Fluoride of calcium .....                  | ..                       | 0 40                  | 48                 |    |
| 3610 | The same, for the arts .....           | ..                       | 0 60                  | 48                 | 3716 | Phosphate : Of ammoniac .....              | ..                       | 2 00                  | 48                 |    |
| 3611 | Of lime, for the arts ..               | ..                       | 0 10                  | free.              | 3717 | Of lime (calcined bones) .....             | ..                       | 0 40                  | 48                 |    |
| 3612 | Chloride : Of iron, liquid (per) ..    | ..                       | 0 40                  | 48                 | 3718 | Of lime (pure in troches) .....            | ..                       | 3 00                  | 48                 |    |
| 3613 | Of pure calcium .....                  | ..                       | 0 04                  | 48                 | 3719 | Of iron (pyro) .....                       | ..                       | 0 60                  | 48                 |    |
| 3614 | The same, for the arts ..              | ..                       | 0 04                  | 48                 | 3720 | Of soda .....                              | ..                       | 2 00                  | 48                 |    |
| 3615 | Of mercury (bi) (corrosive sublimate)  | kilog.                   | 1 80                  | 48                 | 3721 | Phosphorus : Amorphous .....               | ..                       | 2 00                  | 48                 |    |
| 3616 | Of gold and sodium .....               | gramme                   | 0 40                  | 48                 | 3722 | In sticks ..                               | ..                       | 1 50                  | 8                  |    |
| 3617 | Of gold .....                          | ..                       | 0 50                  | 48                 | 3723 | Gelatine of all kinds .....                | ..                       | 0 70                  | 48                 |    |
| 3618 | Of pure zinc .....                     | kilog.                   | 3 00                  | 48                 | 3724 | Glycerine : Pure .....                     | ..                       | 0 80                  | 48                 |    |
| 3619 | Of zinc, for the arts ..               | ..                       | 0 50                  | 48                 | 3725 | For the arts ..                            | ..                       | —                     | 20                 |    |
| 3620 | Cocaine and its salts .....            | gramme                   | 0 30                  | 48                 | 3726 | Pellets, homeopathic and inert ..          | ..                       | 3 00                  | 48                 |    |
| 3621 | Co-hueal .....                         | kilog.                   | 1 50                  | 48                 | 3727 | Gum : Arabic and Senegal, white, best      | quality .....            | kilog.                | 0 50               | 48 |
| 3622 | Codine and its salts .....             | gramme                   | 0 20                  | 48                 | 3728 | In tears or red .....                      | ..                       | 0 30                  | 48                 |    |
| 3623 | Isinglass .....                        | kilog.                   | 3 50                  | 48                 | 3729 | In powder .....                            | ..                       | 0 10                  | 48                 |    |
| 3624 | Colchicum, bulbs of .....              | ..                       | 0 80                  | 48                 | 3730 | Ammoniac .....                             | ..                       | 0 80                  | 48                 |    |
| 3625 | Colloidin : Photographic ..            | ..                       | 2 00                  | 48                 | 3731 | Asafoetida .....                           | ..                       | 0 80                  | 48                 |    |
| 3626 | Medicinal .....                        | ..                       | 0 06                  | 48                 | 3732 | Damur & ..                                 | ..                       | 0 40                  | 8                  |    |
| 3627 | Colophony .....                        | ..                       | 1 50                  | 48                 | 3733 | Gamboge .....                              | ..                       | 3 00                  | 48                 |    |
| 3628 | Colocyath .....                        | ..                       | 1 50                  | 48                 | 3734 | Gutta-percha .....                         | ..                       | 2 00                  | 48                 |    |
| 3629 | Colours : Vegetable, in paste ..       | ..                       | 1 50                  | 96                 | 3735 | Myrrb .....                                | ..                       | 0 80                  | 48                 |    |
| 3630 | Vegetable, liquid .....                | ..                       | 0 30                  | 96                 | 3736 | Sandarac .....                             | ..                       | 1 50                  | 48                 |    |
| 3631 | Barks : Cascarilla .....               | ..                       | 0 20                  | 48                 | 3737 | Tragacanth .....                           | ..                       | 2 00                  | 48                 |    |
| 3632 | Orange .....                           | ..                       | 1 50                  | 48                 | 3738 | The same, powdered .....                   | ..                       | 0 10                  | 48                 |    |
| 3633 | Cinchona, gray .....                   | ..                       | 0 60                  | 48                 | 3739 | Graphite .....                             | ..                       | 0 10                  | 48                 |    |
| 3634 | Cinchona, of other kinds ..            | ..                       | 0 60                  | 48                 | 3740 | Dragees, medicinal, of all kinds           | ..                       | 6 00                  | 48                 |    |
| 3635 | Quillain .....                         | ..                       | 0 05                  | 48                 | 3741 | Guarana or panlownia .....                 | ..                       | 4 00                  | 48                 |    |
| 3636 | Medicinal, not specified ..            | ..                       | 0 60                  | 48                 | 3742 | Guaiac chips .....                         | ..                       | 1 00                  | 48                 |    |
| 3637 | Cream : Of tartar .....                | ..                       | 1 20                  | 48                 | 3743 | Beans : Calabar ..                         | ..                       | 1 30                  | 48                 |    |
| 3638 | Soluble .....                          | ..                       | 1 20                  | 48                 | 3744 | St. Ignacia ..                             | ..                       | 0 20                  | 48                 |    |
| 3639 | Cressate : Pure .....                  | ..                       | 3 00                  | 48                 | 3745 | Tonka .....                                | ..                       | 0 20                  | 48                 |    |
| 3640 | Comm. csi ..                           | ..                       | 1 50                  | 48                 | 3746 | Helein .....                               | ..                       | 10 00                 | 48                 |    |
| 3641 | Chalk, prepared (see No. 3582) ..      | ..                       | 0 50                  | 48                 | 3747 | Iron : Porphyrisel ..                      | ..                       | 1 50                  | 48                 |    |
| 3642 | Chromate : (Bi) of potash ..           | ..                       | 0 80                  | 48                 | 3748 | Dilysel .....                              | ..                       | 2 00                  | 48                 |    |
| 3643 | Yellow .....                           | ..                       | 0 30                  | 48                 | 3749 | Reduced by hydrog ..                       | ..                       | 5 00                  | 48                 |    |
| 3644 | Quassia (shavings of) .....            | ..                       | 0 50                  | 48                 | 3750 | Hypophosphites of all kinds ..             | ..                       | 0 15                  | 48                 |    |
| 3645 | Cuba .....                             | ..                       | 0 20                  | 48                 | 3751 | Hypophisite of sola .....                  | ..                       | 2 00                  | 48                 |    |
| 3646 | Turneric .....                         | ..                       | 0 20                  | 48                 | 3752 | Leaves : Coca .....                        | ..                       | 0 40                  | 48                 |    |
| 3647 | Dextrin .....                          | ..                       | 0 25                  | 48                 | 3753 | Medicinal of all kinds .....               | ..                       | 0 40                  | 48                 |    |
| 3648 | Disacordium .....                      | ..                       | 3 00                  | 48                 | 3754 | Sepia bones .....                          | ..                       | 0 30                  | 48                 |    |
| 3649 | Digitaline and its salts .....         | gramme                   | 0 35                  | 48                 | 3755 | Incense .....                              | ..                       | 8 00                  | 48                 |    |
| 3650 | Dynamite ..                            | kilog.                   | 0 70                  | 48                 | 3756 | Iodine, pure .....                         | ..                       | 12 00                 | 48                 |    |
| 3651 | Bittersweet (stalks of) .....          | ..                       | 0 70                  | 48                 | 3757 | Iod-form, crystallized ..                  | ..                       | 8 00                  | 48                 |    |
| 3652 | Elatarium .....                        | gramme                   | 1 00                  | 48                 | 3758 | Iodide : Of ammonia .....                  | ..                       | 8 00                  | 48                 |    |
| 3653 | Emetine .....                          | ..                       | 1 00                  | 48                 | 3759 | Of iron .....                              | ..                       | 7 00                  | 48                 |    |
| 3654 | Plasters, medicinal .....              | kilog.                   | 1 00                  | 48                 | 3760 | (Proto) of mercury .....                   | ..                       | 4 00                  | 48                 |    |
| 3655 | Ergotine .....                         | ..                       | 15 00                 | 48                 | 3761 | (Bi) of mercury .....                      | ..                       | 4 00                  | 48                 |    |
| 3656 | Scammony .....                         | ..                       | 12 00                 | 48                 | 3762 | Of potassium .....                         | ..                       | 5 00                  | 48                 |    |
| 3657 | Squills .....                          | ..                       | 10 00                 | 48                 | 3763 | Other not specified ..                     | ..                       | 0 20                  | 48                 |    |
| 3658 | Essence : Of bitter almonds ..         | ..                       | 15 00                 | 48                 | 3764 | Soap : Green, white, and black             | ..                       | 0 50                  | 48                 |    |
| 3659 | Of angelica .....                      | ..                       | 3 00                  | 48                 | 3765 | Animal and medicinal ..                    | ..                       | 0 70                  | 48                 |    |
| 3660 | Of anise .....                         | ..                       | 6 00                  | 48                 | 3766 | Syrups, medicinal, not specially mentioned | kilog.                   | 0 70                  | 48                 |    |
| 3661 | Of ueroli .....                        | hectogr.                 | 8 00                  | 48                 | 3767 | Kermes, mineral .....                      | ..                       | 3 00                  | 48                 |    |
| 3662 | Of bergamot .....                      | kilog.                   | 20 00                 | 48                 | 3768 | Koussou .....                              | ..                       | 1 50                  | 48                 |    |
| 3663 | Of Ceylon cinnamon .....               | ..                       | 4 00                  | 48                 | 3769 | Lactate : Of lime .....                    | ..                       | 3 00                  | 48                 |    |
| 3664 | Of common cinnamon ..                  | ..                       | 4 00                  | 48                 | 3770 | Of iron .....                              | ..                       | 2 00                  | 48                 |    |
| 3665 | Of cedar .....                         | ..                       | ..                    | ..                 |      |  |                          |                       |                    |    |

## 8TH SECTION—Drugs and Chemical Products—continued.

| No.  | Goods.  | Value-<br>p. c. | Duty,<br>per cent. | specif.<br>Peso c. |
|------|---|-----------------|--------------------|--------------------|
| 3771 | Lacto-phosphate of lime.....kilog.                                    | 3 00            | 48                 | —                  |
| 3772 | Lactucarium.....  | 10 00           | 48                 | —                  |
| 3773 | Laminaria digitalis.....  | 0 30            | 48                 | —                  |
| 3774 | Lycopodium.....   | 0 80            | 48                 | —                  |
| 3775 | Copper filings.....   | 1 00            | 48                 | —                  |
| 3776 | Lichens of all kinds.....   | 0 20            | 48                 | —                  |
| 3777 | Litharge.....   | 0 25            | 48                 | —                  |
| 3778 | Mace (nutmeg flowers).....  | 2 50            | 48                 | —                  |
| 3779 | Magnesia, calcined.....   | 0 90            | 48                 | —                  |
| 3780 | Magnesium, metallic.....hectogr.                                      | 9 00            | 48                 | —                  |
| 3781 | Manna: In flakes or tears.....kilog.                                  | 1 50            | 48                 | —                  |
| 3782 | In sorts.....   | 0 60            | 48                 | —                  |
| 3783 | Manganese of potassa (per).....                                       | 3 00            | 48                 | —                  |
| 3784 | Manganese (peroxide).....   | 0 10            | 48                 | —                  |
| 3785 | Mannite.....  | 2 00            | 48                 | —                  |
| 3786 | Cocoa butter.....   | 1 20            | 48                 | —                  |
| 3787 | Nutmeg butter.....  | 4 00            | 48                 | —                  |
| 3788 | Mercury, metallic.....  | 1 20            | 20                 | —                  |
| 3789 | Honey, bees'.....   | 0 30            | 48                 | —                  |
| 3790 | Morphine and its salts.....hectogr.                                   | 6 00            | 48                 | —                  |
| 3791 | Moss (see No. 3776).....  | —               | —                  | —                  |
| 3792 | Narcotine.....gramme  | 0 30            | 48                 | —                  |
| 3793 | Nicke, metallic.....kilog.  | 2 00            | 48                 | —                  |
| 3794 | Nitrate: Of ammoniac.....   | 0 60            | 48                 | —                  |
| 3795 | Of baryta and strontia.....   | 0 50            | 48                 | —                  |
| 3796 | Of potassa, for arts (saltpetre)*.....                                | —               | free.              | —                  |
| 3797 | Of potassa, in powder.....  | 0 10            | 48                 | —                  |
| 3798 | Of bi-nuth (sub).....   | 4 00            | 48                 | —                  |
| 3799 | Of silver.....  | 30 00           | 48                 | —                  |
| 3800 | Nitrobenzine.....   | 1 00            | 48                 | —                  |
| 3801 | Nutmegs.....  | 1 20            | 48                 | —                  |
| 3802 | Nux vomica.....   | 0 50            | 48                 | —                  |
| 3803 | Opium.....  | 7 00            | 48                 | —                  |
| 3804 | Powdered.....   | 15 00           | 48                 | —                  |
| 3805 | Archil: In paste and its derivatives.....                             | 0 40            | prohibited         | —                  |
| 3806 | In powder and its derivatives.....                                    | 0 60            | —                  | —                  |
| 3807 | Oxalate: Of cerium.....   | 3 00            | 48                 | —                  |
| 3808 | Of potassa.....   | 0 80            | 48                 | —                  |
| 3809 | Oxide: Of antimony.....   | 1 20            | 48                 | —                  |
| 3810 | Of cobalt.....  | 12 00           | 48                 | —                  |
| 3811 | Of iron (sesqui).....   | 0 30            | 48                 | —                  |
| 3812 | Of zinc, pure.....  | 0 60            | 48                 | —                  |
| 3813 | Pancreatin: Pure.....   | 20 00           | 48                 | —                  |
| 3814 | Albuminized.....  | 10 00           | 48                 | —                  |
| 3815 | Papaine.....  | 6 00            | 48                 | —                  |
| 3816 | Paper: Albuminated.....   | 2 30            | 48                 | —                  |
| 3817 | Filtered (of all kinds).....sheets                                    | 3 00            | 31                 | —                  |
| 3818 | Reactive.....box  | 0 20            | 48                 | —                  |
| 3819 | Paste gum or marshmallow.....kilog.                                   | 0 50            | 48                 | —                  |
| 3820 | Of licorice.....  | 0 30            | 48                 | —                  |
| 3821 | Pastilles: Of gum, marshmallow, mint,<br>licorice and rose.....kilog. | 0 50            | 44                 | —                  |
| 3822 | Medicinal, of all kinds.....  | 1 20            | 48                 | —                  |
| 3823 | Birdlime.....   | 1 00            | 48                 | —                  |
| 3824 | Peselin: Pure.....  | 2 00            | 48                 | —                  |
| 3825 | Amylaceous.....   | 6 60            | 48                 | —                  |
| 3826 | Pitch, Burgundy.....  | 3 00            | 48                 | —                  |
| 3827 | Picrocarpine and its salts.....gramme                                 | 0 80            | 48                 | —                  |
| 3828 | Cayenne pepper.....kilog  | 0 80            | 48                 | —                  |
| 3829 | Plat-nm, metallic.....hectogr.  | 20 00           | 48                 | —                  |
| 3830 | Plumbago.....kilog.   | 0 10            | 48                 | —                  |
| 3831 | Podophyllin.....hectogr.  | 2 60            | 48                 | —                  |
| 3832 | Powders: Bleaching.....kilog.   | 0 87            | 96                 | —                  |
| 3833 | Insect.....   | 0 80            | 48                 | —                  |
| 3834 | For making vermouth.....  | 1 20            | 48                 | —                  |
| 3835 | Potash, caustic, pure.....  | 3 60            | 48                 | —                  |
| 3836 | Prepitate: White and red.....   | 2 00            | 48                 | —                  |
| 3837 | Yellow.....   | 3 00            | 48                 | —                  |
| 3838 | Propylamin.....   | 20 00           | 48                 | —                  |
| 3839 | Prussiate of potash: Yellow.....                                      | 0 70            | 48                 | —                  |
| 3840 | Red.....  | 1 00            | 48                 | —                  |
| 3841 | Pulp: Cassia.....   | 1 00            | 48                 | —                  |
| 3842 | Tamarind.....   | 0 80            | 48                 | —                  |
| 3843 | Medicinal, of all kinds.....  | 0 80            | 48                 | —                  |
| 3844 | Quinine and its salts.....  | 50 00           | 48                 | —                  |
| 3845 | Racahout.....   | 0 50            | 48                 | —                  |
| 3846 | Roots: Of mallow, quitch-grass, gentian,<br>and licorice.....kilog.   | 0 25            | 44                 | —                  |
| 3847 | Of jalap.....   | 1 20            | 48                 | —                  |
| 3848 | Of juncunculus and milkwort.....                                      | 1 10            | 48                 | —                  |
| 3849 | Of rhubarb, Chinese.....  | 2 00            | 48                 | —                  |
| 3850 | Of rhubarb, French.....   | 1 00            | 48                 | —                  |
| 3851 | Of sarsaparilla, whole.....   | 0 60            | 48                 | —                  |
| 3852 | The same, cut.....  | 0 80            | 48                 | —                  |
| 3853 | Medicinal, not specified.....   | 0 40            | 48                 | —                  |
| 3854 | Resin: Jalap.....   | 10 00           | 48                 | —                  |
| 3855 | Guaiacum.....   | 4 00            | 48                 | —                  |
| 3856 | Sageo.....  | 4 20            | 48                 | —                  |
| 3857 | Salts: Carlsbad.....  | 0 60            | 48                 | —                  |
| 3858 | Vichy.....  | 0 40            | 48                 | —                  |
| 3859 | Salep.....  | 1 50            | 48                 | —                  |
| 3860 | Selline.....  | 12 00           | 48                 | —                  |
| 3861 | Salophene of soda.....  | 5 00            | 48                 | —                  |
| 3862 | Sandalwood: Red.....  | 0 10            | 48                 | —                  |
| 3863 | Lemon-coloured.....   | 0 60            | 48                 | —                  |
| 3864 | Dragon's blood.....   | 1 00            | 48                 | —                  |
| 3865 | Leeches.....thousand  | 30 00           | 31                 | —                  |
| 3866 | Santonine.....kilog.  | 12 00           | 48                 | —                  |
| 3867 | Sassafras (see No. 3836).....   | —               | —                  | —                  |
| 3868 | Seeds: Anise, star.....   | 0 50            | 48                 | —                  |
| 3869 | Carlamon.....   | 2 40            | 48                 | —                  |
| 3870 | Colchicine.....   | 1 00            | 48                 | —                  |
| 3871 | Coriander and fennel.....   | 0 20            | 48                 | —                  |
| 3872 | Flax.....   | 0 04            | 48                 | —                  |
| 3873 | Quince.....   | 1 50            | 48                 | —                  |
| 3874 | Mustard, common.....  | 0 50            | 48                 | —                  |
| 3875 | Medicinal, not specified.....   | 0 50            | 48                 | —                  |

| No.  | Goods.  | Value-<br>p. c. | Duty,<br>per cent. | specif.<br>Peso c. |
|------|---|-----------------|--------------------|--------------------|
|      | Silicate of potash or soda:                     |                 |                    |                    |
| 3876 | Commercial.....kilog.                           | 0 04            | 48                 | —                  |
| 3877 | Potash or soda, liquid, medicinal.....          | 0 40            | 48                 | —                  |
| 3878 | Caustic soda, in flakes.....                    | 0 80            | 48                 | —                  |
| 3879 | Corrosive sublimate (see No. 3815).....         | —               | —                  | —                  |
| 3880 | Sulphate of: Ammoniac.....                      | 0 40            | free.              | —                  |
| 3881 | Copper, commercial.....                         | 0 20            | —                  | —                  |
| 3882 | Copper, ammoniacal.....                         | 1 00            | 48                 | —                  |
| 3883 | Iron, pure.....                                 | 0 40            | 48                 | —                  |
| 3884 | Iron, commercial.....                           | 0 04            | —                  | —                  |
| 3885 | Soda.....                                       | 0 08            | 48                 | —                  |
| 3886 | Quine (see No. 3844).....                       | —               | —                  | —                  |
| 3887 | Potash, pure.....                               | 0 30            | 48                 | —                  |
| 3888 | Zinc.....                                       | 0 30            | 48                 | —                  |
| 3889 | Magnesia (Epsom salts).....                     | 0 06            | 48                 | —                  |
| 3890 | Hydro sulphate of soda, for hearts.....         | 0 10            | 48                 | —                  |
| 3891 | Sulphite of: Lime.....                          | 0 60            | 48                 | —                  |
| 3892 | Magnesia.....                                   | 0 60            | 48                 | —                  |
| 3893 | Potash or soda.....                             | 0 50            | 48                 | —                  |
| 3894 | Antimony.....                                   | 0 25            | 48                 | —                  |
| 3895 | Arsenic.....                                    | 0 40            | 48                 | —                  |
| 3896 | Carbon.....                                     | 0 20            | —                  | —                  |
| 3897 | Black mercury.....                              | 1 20            | 48                 | —                  |
| 3898 | Potash (liver of sulphur).....                  | 0 30            | 48                 | —                  |
| 3899 | Compt-plaster, in rolls, of all kinds.....metre | 0 40            | 48                 | —                  |
| 3900 | Tamarind (fruit of).....kilog.                  | 0 14            | 48                 | —                  |
| 3901 | Tannate of bismuth.....                         | 2 00            | 48                 | —                  |
| 3902 | Tartar emetic.....                              | 0 25            | 48                 | —                  |
| 3903 | Tartrate: Ferric-potassic.....                  | 2 00            | 48                 | —                  |
| 3904 | Of potash and soda.....                         | 0 50            | 48                 | —                  |
| 3905 | Sticking plaster.....metre                      | 0 20            | 48                 | —                  |
| 3906 | Terebene.....kilog.                             | 2 00            | 48                 | —                  |
| 3907 | Terpine and terpinol.....                       | 10 00           | 48                 | —                  |
| 3908 | Tincture: Alcoholic, of all kinds.....litre     | 1 20            | 48                 | —                  |
| 3909 | Hydro-alcoholic.....                            | 0 60            | 48                 | —                  |
| 3910 | Turpentine.....kilog.                           | 0 30            | 48                 | —                  |
| 3911 | Theriac and other electuaries.....              | 3 50            | 48                 | —                  |
| 3912 | Triclaum.....                                   | 6 00            | 48                 | —                  |
| 3913 | Tripol.....                                     | 0 25            | 48                 | —                  |
| 3914 | Vanilla.....                                    | 10 00           | 48                 | —                  |
| 3915 | Valerianate: Of ammonia.....                    | 20 00           | 48                 | —                  |
| 3916 | Of iron.....                                    | 12 00           | 48                 | —                  |
| 3917 | Of zinc.....                                    | 8 00            | 48                 | —                  |
| 3918 | Vaseline.....                                   | 0 40            | 48                 | —                  |
| 3919 | Veratrine.....gramme                            | 0 20            | 48                 | —                  |
| 3920 | Juice of currants, raspberries &c.....litre     | 0 50            | 48                 | —                  |

Note.—Should the medicines enumerated in the present Section be imported in powder the evaluation shall be increased by 30%.

All the products enumerated in this Section and all imported in glass bottles or vials shall enjoy a rebate of 4%.

9th SECTION.  
PHARMACEUTICAL SPECIALTIES AND DRUGGISTS' SUNDRIES.

| No.  | Goods.  | Value-<br>p. c. | Duty,<br>per cent. | specif.<br>Peso c. |
|------|---|-----------------|--------------------|--------------------|
| 3921 | Oils: (1) Castor, in vials containing 30<br>grammes.....doz.  | 0 70            | —                  | 0 10               |
| 3922 | The same, in vials containing 60<br>grammes.....doz.  | 1 00            | —                  | 0 10               |
| 3923 | The same, in vials containing 80<br>grammes.....doz.  | 1 50            | —                  | 0 10               |
| 3924 | The same, in vials containing 120<br>grammes.....doz.   | 2 00            | —                  | 0 10               |
| 3925 | The same, in larger vials.....  | In proportion,  | —                  | 0 10               |
| 3926 | Cod-liver, Berthé, Chevrier, Young<br>Hogg, Durill, Lanman & Kemp, Ducoux<br>and Moller brands, in 120 doz. vials | 5 00            | 48                 | —                  |
| 3927 | Cod-liver, Lamoreaux Dupont brand,<br>doz. vials  | 4 00            | 48                 | —                  |
| 3928 | Cod-liver, Lanman & Kemp, in half-<br>bottles, 200 gr. capacity doz. half-bottles                                 | 2 50            | 48                 | —                  |
| 3929 | Cod liver, Grinnall brand, doz. bottles   | 4 00            | 48                 | —                  |
| 3930 | Cod-liver, other brands, up 180 grammes<br>capacity.....doz. bottles  | 1 50            | 48                 | —                  |
| 3931 | Cod-liver, containing 181 to 250 grammes<br>doz. bottles  | 2 20            | 48                 | —                  |
| 3932 | Cod-liver, containing 251 to 500 grammes<br>doz. bottles  | 4 40            | 48                 | —                  |
| 3933 | Saint Jacob's.....  | 3 00            | 48                 | —                  |
| 3934 | Eaux des Carmes in half-bots. doz. bottles  | 2 00            | 48                 | —                  |
| 3935 | Water: Orange-flower, in bottles contain-<br>ing up to 180 grammes.....doz. bottles                               | 1 00            | 48                 | —                  |
| 3936 | The same, in bottles containing up to<br>360 grammes.....doz. bottles   | 1 50            | 48                 | —                  |
| 3937 | English, with cinchona.....   | 4 80            | 48                 | —                  |
| 3938 | Mucral, in bottles or jars up to 500<br>grammes capacity.....doz.   | 1 20            | 48                 | —                  |
| 3939 | The same, containing up to 1 litre.....   | 2 00            | 48                 | —                  |
| 3940 | Ricques' alcool de menthe:<br>In bottles containing 90 grammes.....   | 4 00            | 48                 | —                  |
| 3941 | The same, in bottles of larger capacity.....  | In proportion,  | —                  | —                  |
| 3942 | Cacheters, rubber.....doz.  | 1 00            | 31                 | —                  |
| 3943 | Liebig's soluble food.....  | 1 60            | 48                 | —                  |
| 3944 | Rings: Galvanic.....gross   | 5 00            | 31                 | —                  |
| 3945 | Rubber or bogee.....doz.  | 0 50            | 31                 | —                  |
| 3946 | Rubber cushions of all kinds.....   | 18 00           | 31                 | —                  |
| 3947 | Sugar, ferruginous, Chanteaud's.....  | 4 80            | 48                 | —                  |
| 3948 | Balsam: Grey's, Chanteaud's.....  | 1 00            | 48                 | —                  |
| 3949 | Jackson's.....  | 1 00            | 48                 | —                  |
| 3950 | Opodeldoc.....  | 1 20            | 48                 | —                  |
| 3951 | Powell's.....   | 2 00            | 48                 | —                  |
| 3952 | Sympathetic.....  | 3 60            | 48                 | —                  |
| 3953 | Benzine, pure, in bottles containing up to<br>100 grammes.....doz.  | 1 50            | 48                 | —                  |

(1) All vegetable oils shall be subject to a specific duty of 10 centavos per kilogramme net. (Law of January 11, 1896.)

## URUGUAY.

## TARIFF.]

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(1) Carboard boxes not made up, or in sheets, for pharmacies, shall be appraised per kilogramme, and shall be liable to a specific duty of 40 centavos per kilog.

† Blixirs containing not more than 20° of alcohol shall be assessed for duty as vermouth, and aperitifs containing more than 20° but not more than 65° of alcohol, shall be dutiable as bitters.



## 5TH SECTION -Pharmaceutical Specialties and Druggists' Sundries—con.

| Nos. | Goods.   | Valuation,<br>p. c. | Duty,<br>per cent. | specif.<br>Peso c. |
|------|--|---------------------|--------------------|--------------------|
| 4124 | The same (containing 400 grammes) .....                                  | 3 60                | 48                 | —                  |
| 4125 | Delaville's ..... doz. half-bottles                                      | 12 00               | 48                 | —                  |
| 4126 | Pollini's ..... doz. vials   | 2 50                | 48                 | —                  |
| 4127 | Liniment: Genet's ..... dozen  | 4 80                | 48                 | —                  |
| 4128 | Olea Lopez's ..... " "   | 6 00                | 48                 | —                  |
| 4129 | Magnesia: Fluid ..... " "  | 2 00                | 48                 | —                  |
| 4130 | Calced, Heary's ..... doz. vials   | 2 50                | 48                 | —                  |
| 4131 | Of other brands ..... " "  | 6 00                | 48                 | —                  |
| 4132 | Maline ..... doz. half-bottles   | 1 00                | 31                 | —                  |
| 4133 | In half-bottles ..... doz. half-bottles                                  | 1 00                | 31                 | —                  |
| 4134 | Nursing bottles: Flat, of glass ..... doz.                               | 1 20                | 31                 | —                  |
| 4135 | Common, with rubber tabs ..... doz.                                      | 2 40                | 31                 | —                  |
| 4136 | The same, fine ..... doz. vials  | 3 60                | 48                 | —                  |
| 4137 | Pain-killer, Perry Davis' ..... doz. vials                               | 2 20                | 48                 | —                  |
| 4138 | The same, in half-vials (containing 50 grammes) ..... doz. half-vials    | 24 00               | 31                 | —                  |
| 4139 | Stockings, elastic: Fine ..... doz. pairs                                | 18 00               | 31                 | —                  |
| 4140 | Ordinary ..... doz. pairs  | 1 00                | 31                 | —                  |
| 4141 | Measures, glass, graduated ..... Kilog.                                  | 0 50                | 31                 | —                  |
| 4142 | Mortars, glass, porcelain, or other, excepting metal ..... Kilog.        | 1 50                | 48                 | —                  |
| 4143 | Pills, Milan ..... doz. vials  | 8 00                | 48                 | —                  |
| 4144 | Swain's pancreas ..... doz. vials  | 8 00                | 48                 | —                  |
| 4145 | Franchetti, Defresse's ..... doz. boxes                                  | 2 40                | 48                 | —                  |
| 4146 | Paper: Albespyre's ..... doz. boxes                                      | 2 40                | 48                 | —                  |
| 4147 | Smith's, in boxes of 12 leaves ..... doz.                                | 1 20                | 48                 | —                  |
| 4148 | Fayard's ..... doz. half-bottles   | 6 00                | 48                 | —                  |
| 4149 | Ricoud's, antiasthmatic ..... doz. boxes                                 | 0 50                | 48                 | —                  |
| 4150 | Fly ..... doz. boxes   | 3 60                | 48                 | —                  |
| 4151 | Reactive, in boxes of 12 books ..... doz.                                | 2 00                | 48                 | —                  |
| 4152 | Rigollot's, in boxes of 10 plasters ..... doz. boxes                     | 3 60                | 48                 | —                  |
| 4153 | The same, in boxes of 25 plasters ..... doz. boxes                       | 1 20                | 48                 | —                  |
| 4154 | The same, in boxes of over 25 plasters ..... doz. boxes                  | 3 60                | 48                 | —                  |
| 4155 | Wilney's ..... doz. boxes  | 3 60                | 48                 | —                  |
| 4156 | Andrew's ..... doz. boxes  | 2 40                | 48                 | —                  |
| 4157 | Paste: Abergier, Brera & Zed's ..... doz. boxes                          | 2 40                | 48                 | —                  |
| 4158 | Naf's ..... doz. boxes   | 2 40                | 48                 | —                  |
| 4159 | The same, in half-boxes containing 80 grammes ..... doz. half-boxes      | 1 20                | 48                 | —                  |
| 4160 | Reynaud's ..... doz. boxes   | 3 00                | 48                 | —                  |
| 4161 | Andrew's (containing 110 grammes) ..... doz. half-boxes                  | 2 40                | 48                 | —                  |
| 4162 | Rat poison (containing 90 grammes) ..... doz. vials                      | 2 40                | 48                 | —                  |
| 4163 | Do. (containing 60 grammes) ..... doz. half-vials                        | 1 50                | 48                 | —                  |
| 4164 | Medicinal, of all kinds ..... doz. boxes                                 | 2 40                | 48                 | —                  |
| 4165 | Patillies: Brou's and Borin-Dubuisson's ..... doz. boxes                 | 2 40                | 48                 | —                  |
| 4166 | Chassaling's ..... doz. boxes  | 1 20                | 48                 | —                  |
| 4167 | Chlorate of potash, compressed ..... " "                                 | 3 00                | 48                 | —                  |
| 4168 | Dehaut's Charcoal ..... " "  | 3 20                | 48                 | —                  |
| 4169 | Erba's (in boxes or vials) ..... doz. vials                              | 2 40                | 48                 | —                  |
| 4170 | Kemp's and Vichy ..... doz. boxes  | 2 00                | 48                 | —                  |
| 4171 | Lettuce ..... doz. boxes   | 3 20                | 48                 | —                  |
| 4172 | The same, in half-boxes of 55 grammes capacity ..... doz. half-boxes     | 1 80                | 48                 | —                  |
| 4173 | Pepsin ..... doz. boxes  | 3 60                | 48                 | —                  |
| 4174 | Pine sap ..... doz. boxes  | 3 20                | 48                 | —                  |
| 4175 | The same in half-boxes of 55 grammes capacity ..... doz. half-boxes      | 1 80                | 48                 | —                  |
| 4176 | Pectoral, anacantha ..... doz. vials                                     | 4 80                | 48                 | —                  |
| 4177 | Jayne's and Ayer's ..... doz. boxes                                      | 6 00                | 48                 | —                  |
| 4178 | Jackson's ..... doz. boxes   | 2 00                | 48                 | —                  |
| 4179 | Pepsin: Grimalt's ..... doz. vials                                       | 4 80                | 48                 | —                  |
| 4180 | Boulaud's (in vials of 30 grammes) ..... doz. vials                      | 6 00                | 48                 | —                  |
| 4181 | The same (in vials of 15 grammes) ..... doz. vials                       | 3 60                | 48                 | —                  |
| 4182 | Pearls, Clerton's, and the like ..... doz. boxes                         | 3 60                | 48                 | —                  |
| 4183 | Pessaries, rubber ..... doz. boxes                                       | 2 00                | 31                 | —                  |
| 4184 | Nipple shields: Common, glass ..... doz. boxes                           | 0 80                | 31                 | —                  |
| 4185 | Of rubber and wood, with handle ..... doz. boxes                         | 1 20                | 31                 | —                  |
| 4186 | Of ivory and crystal ..... doz. boxes                                    | 2 00                | 31                 | —                  |
| 4187 | Pills: Anderson's ..... doz. boxes                                       | 2 40                | 48                 | —                  |
| 4188 | Brandreth's ..... doz. boxes   | 15 00               | 48                 | —                  |
| 4189 | Bristol's and Rawley's ..... doz. boxes                                  | 18 00               | 48                 | —                  |
| 4190 | Blancard's and Cazenave's ..... doz. vials                               | 4 80                | 48                 | —                  |
| 4191 | The same, in half-vials of 55 grammes capacity ..... doz. half-vials     | 2 40                | 48                 | —                  |
| 4192 | Blaud's ..... doz. half-vials  | 3 60                | 48                 | —                  |
| 4193 | Lactifuge tar ..... doz. vials   | 2 40                | 48                 | —                  |
| 4194 | Defresse's ..... doz. vials  | 3 20                | 48                 | —                  |
| 4195 | Dehaut's ..... doz. vials  | 6 00                | 48                 | —                  |
| 4196 | The same, in half-boxes of 15 grammes capacity ..... doz. half-boxes     | 3 00                | 48                 | —                  |
| 4197 | Gaulle's ..... doz. vials  | 3 60                | 48                 | —                  |
| 4198 | Hogg's, of 70 grammes capacity ..... doz. vials                          | 6 20                | 48                 | —                  |
| 4199 | The same, in half-vials ..... doz. half-vials                            | 3 00                | 48                 | —                  |
| 4200 | Holloway's, of 55 grammes capacity ..... doz. boxes                      | 8 00                | 48                 | —                  |
| 4201 | The same, in half-boxes of 55 grammes capacity ..... doz. half-boxes     | 5 00                | 48                 | —                  |
| 4202 | The same in small boxes of 15 grammes capacity ..... doz. boxes          | 2 00                | 48                 | —                  |
| 4203 | Jayne's ..... doz. boxes   | 2 00                | 48                 | —                  |
| 4204 | Pierre's, granules ..... doz. vials                                      | 2 00                | 48                 | —                  |
| 4205 | Pepsin, Grimalt's ..... doz. vials                                       | 4 20                | 48                 | —                  |
| 4206 | Erba's ..... doz. vials  | 2 50                | 48                 | —                  |
| 4207 | Boulaud's ..... doz. half-vials  | 4 20                | 48                 | —                  |
| 4208 | The same, in half-bottles of 55 grammes capacity ..... doz. half-bottles | 2 50                | 48                 | —                  |
| 4209 | Vallet's, of 35 grammes capacity ..... doz. vials                        | 4 00                | 48                 | —                  |

| Nos. | Goods.   | Valuation,<br>p. c. | Duty,<br>per cent. | specif.<br>Peso c. |
|------|--|---------------------|--------------------|--------------------|
| 4211 | The same, in half-vials ..... doz. half-vials  | 2 40                | 48                 | —                  |
| 4212 | Other brands ..... doz. vials  | 2 40                | 48                 | —                  |
| 4213 | Pill rollers, with 35 divisions ..... each   | 4 00                | 31                 | —                  |
| 4214 | With 25 divisions ..... each   | 3 00                | 31                 | —                  |
| 4215 | Saline pyrites ("picroticus") ..... doz. vials   | 6 00                | 48                 | —                  |
| 4216 | Sheets, gelatine, including box ..... Kilog.   | 0 40                | 48                 | —                  |
| 4217 | Powders: Chapoteau's, pepsin ..... doz. vials  | 5 20                | 48                 | —                  |
| 4218 | Pugliese's ..... doz. boxes  | 2 00                | 48                 | —                  |
| 4219 | Paulownia, in boxes with 10 doses ..... doz. boxes   | 3 60                | 48                 | —                  |
| 4220 | The same, in boxes with 5 doses ..... doz. boxes   | 2 00                | 48                 | —                  |
| 4221 | Pollini's ..... doz. vials   | 12 00               | 48                 | —                  |
| 4222 | Gambier's ..... doz. doz.  | 4 20                | 48                 | —                  |
| 4223 | Cloeg's ..... doz. doz.  | 4 80                | 48                 | —                  |
| 4224 | Kesling's ..... doz. doz.  | 2 00                | 48                 | —                  |
| 4225 | Hiasod's ..... doz. doz.   | 4 00                | 48                 | —                  |
| 4226 | Pomade: Galopau's ..... doz. doz.  | 1 20                | 48                 | —                  |
| 4227 | Widow Farmer's ..... doz. doz.   | 1 20                | 48                 | —                  |
| 4228 | Chable's, antihemorrhoidal ..... doz. doz.   | 4 20                | 48                 | —                  |
| 4229 | Ready relief ..... doz. vials  | 2 50                | 48                 | —                  |
| 4230 | Chest protectors, of all kinds ..... doz. doz.   | 6 00                | 31                 | —                  |
| 4231 | Pulverizers: Richardson's, No. 1 ..... each  | 0 80                | 31                 | —                  |
| 4232 | The same, No. 2 ..... each   | 1 20                | 31                 | —                  |
| 4233 | The same, No. 3 ..... each   | 2 00                | 31                 | —                  |
| 4234 | The same, larger ..... each  | 3 20                | 31                 | —                  |
| 4235 | Galante's, No. 1 ..... each  | 1 00                | 31                 | —                  |
| 4236 | The same, No. 2 ..... each   | 1 20                | 31                 | —                  |
| 4237 | The same, No. 3 ..... each   | 2 50                | 31                 | —                  |
| 4238 | The same, No. 4 ..... each   | 1 50                | 31                 | —                  |
| 4239 | The same, No. 5 ..... each   | 3 00                | 48                 | —                  |
| 4240 | Purgatives: Rogers', and the like doz. vials   | 8 00                | 48                 | —                  |
| 4241 | Le Roy's ..... doz. doz.   | 4 20                | 48                 | —                  |
| 4242 | Phenol, in half-vials ..... doz. doz.  | 6 00                | 48                 | —                  |
| 4243 | Racahout, Arabian, of 225 grammes capacity ..... doz. half-vials                                 | 5 00                | 48                 | —                  |
| 4244 | Pierce's favourite prescription ..... doz. vials   | 6 00                | 48                 | —                  |
| 4245 | Radway's resolvent ..... doz. vials  | 5 00                | 48                 | —                  |
| 4246 | Dubary's revalenta ..... doz. doz.   | 4 00                | 48                 | —                  |
| 4247 | Lafeteur's rob or fruit juice ..... doz. bottles   | 6 00                | 48                 | —                  |
| 4248 | Breast glasses: Common ..... doz. doz.   | 1 80                | 31                 | —                  |
| 4249 | English, glass ..... doz. doz.   | 2 40                | 31                 | —                  |
| 4250 | Breast pumps ..... doz. doz.   | 6 00                | 31                 | —                  |
| 4251 | Salts: Carlsbad ..... doz. vials   | 4 80                | 48                 | —                  |
| 4252 | Ems ..... doz. doz.  | 7 20                | 48                 | —                  |
| 4253 | Carlsbad, in half-vials of 125 grammes capacity ..... doz. half-vials                            | 3 00                | 48                 | —                  |
| 4254 | Fruit salts ..... doz. doz.  | 4 80                | 48                 | —                  |
| 4255 | Silk thread, Lister's, in skeins ..... doz. doz.   | 1 80                | 48                 | —                  |
| 4256 | Selditz, Chantecave's ..... doz. boxes   | 4 20                | 48                 | —                  |
| 4257 | Soda: Purgative ..... doz. boxes   | 2 40                | 48                 | —                  |
| 4258 | Refreshing ..... doz. doz.   | 2 00                | 48                 | —                  |
| 4259 | Solution: Coirre's ..... doz. doz.   | 3 60                | 48                 | —                  |
| 4260 | Chin's ..... doz. doz.   | 4 80                | 48                 | —                  |
| 4261 | Suspensories: Of cotton ..... doz. doz.  | 1 00                | 31                 | —                  |
| 4262 | Elastic ..... doz. doz.  | 1 50                | 31                 | —                  |
| 4263 | Silk ..... doz. doz.   | 3 00                | 31                 | —                  |
| 4264 | Silk, elastic ..... doz. doz.  | 4 00                | 31                 | —                  |
| 4265 | Court plaster ..... doz. doz.  | 2 00                | 48                 | —                  |
| 4266 | Jars: Earthenware, without lids, for pharmaceuticals, up to 200 grammes capacity ..... doz. doz. | 3 00                | 31                 | —                  |
| 4267 | The same, up to 500 grammes capacity ..... doz. doz.   | 0 40                | 31                 | —                  |
| 4268 | The same, up to 1,000 ..... doz. doz.  | 1 00                | 31                 | —                  |
| 4269 | For cold cream &c ..... doz. doz.  | 0 50                | 31                 | —                  |
| 4270 | Tea: Chamabari's ..... doz. boxes  | 3 00                | 48                 | —                  |
| 4271 | Swiss ..... doz. doz.  | 0 80                | 48                 | —                  |
| 4272 | Thermometers, clinical ..... doz. doz.   | 4 00                | 6                  | —                  |
| 4273 | Cover tents or nipples ..... doz. doz.   | 0 60                | 31                 | —                  |
| 4274 | Rubber tents or nipples ..... doz. doz.  | 0 25                | 31                 | —                  |
| 4275 | Plasters: Indian ..... doz. doz.   | 3 80                | 48                 | —                  |
| 4276 | Oriental ..... doz. doz.   | 6 00                | 48                 | —                  |
| 4277 | Tubes: Levassour's ..... doz. doz.   | 3 60                | 48                 | —                  |
| 4278 | Vauquelin's ..... doz. doz.  | 2 00                | 48                 | —                  |
| 4279 | Drainage, Lister's ..... doz. doz.   | 3 60                | 48                 | —                  |
| 4280 | Rubber, of all kinds ..... Kilog.  | 3 00                | 31                 | —                  |
| 4281 | Rubber, for irrigators ..... doz. doz.   | 4 00                | 31                 | —                  |
| 4282 | Syringe ..... doz. doz.  | 1 50                | 31                 | —                  |
| 4283 | Of glass, for chemical experiments ..... doz. doz.   | 0 10                | 31                 | —                  |
| 4284 | Of glass, of all kinds ..... Kilog.  | 0 20                | 31                 | —                  |
| 4285 | Of glass, for homeopathic medicines ..... doz. doz.  | 5 00                | 31                 | —                  |
| 4286 | Ointment: James and Seigel's ..... doz. doz.   | 2 00                | 48                 | —                  |
| 4287 | Holloway's (150 grammes including receptacle) ..... doz. doz.                                    | 8 00                | 48                 | —                  |
| 4288 | Holloway's, in half-pots (200 grammes including receptacle) ..... doz. half-pots                 | 5 00                | 48                 | —                  |
| 4289 | Holloway's, in small pots (40 grammes including receptacle) ..... doz. pots                      | 2 00                | 48                 | —                  |
| 4290 | Loiment, Jayne's ..... doz. vials  | 3 00                | 48                 | —                  |
| 4291 | Bandages ..... doz. doz.   | 1 00                | 48                 | —                  |
| 4292 | Lister's, in boxes of 16 bandages ..... box  | 3 00                | 31                 | —                  |
| 4293 | Elastic ..... doz. doz.  | 3 60                | 48                 | —                  |
| 4294 | Vernifuge, Jayne's ..... doz. vials  | 3 00                | 48                 | —                  |
| 4295 | Wine: Arand's ..... doz. bottles   | 1 80                | 48                 | —                  |
| 4296 | Bingeaud's, "Chassaling" and Desart's ..... doz. bottles   | 5 00                | 48                 | —                  |
| 4297 | Chevrier's ..... doz. doz.   | 5 20                | 48                 | —                  |
| 4298 | Chapoteau's ..... doz. doz.  | 6 00                | 48                 | —                  |
| 4299 | d'Andrault's ..... doz. doz.   | 10 00               | 48                 | —                  |
| 4300 | Defresse's, pancreatic ..... doz. doz.   | 5 50                | 48                 | —                  |
| 4301 | Pepsine ..... doz. doz.  | 6 00                | 48                 | —                  |
| 4302 | Despigny's ..... doz. doz.   | 5 50                | 48                 | —                  |
| 4303 | Of iron, Grimalt's ..... doz. doz.   | 6 00                | 48                 | —                  |
| 4304 | Of iron, Grimalt's (of 200 grammes capacity) ..... doz. half-bottles                             | 4 00                | 48                 | —                  |
| 4305 | Of Pepsin, Boudreau's ..... doz. bottles   | 6 00                | 48                 | —                  |
| 4306 | Quinine, Labarraque's ..... doz. doz.  | 9 00                | 48                 | —                  |

## URUGUAY.

## TARIFF.]

| Nos.  | Goods.  | Valuation.<br>p. c. | Duty.<br>per cent. | specif.<br>Peso. c. | Nos.  | Goods.  | Valuation.<br>p. c. | Duty.<br>per cent. | specif.<br>Peso. c. |
|---|---|---------------------|--------------------|---------------------|---|---|---------------------|--------------------|---------------------|
| 4337  | Wine: Quinquina, Labarraque's (of 300 grammes capacity) ..... | 5 00                | 48                 | —                   | 4331  | Water: Florida, Duchess, Divina, and Kavana .....                         | 2 00                | 51                 | —                   |
| 4308  | Laroche's .....   | 6 00                | 48                 | —                   | 4332  | Lavender, in bottles, up to 120 grammes capacity .....                    | 2 50                | 51                 | —                   |
| 4309  | Laroche's (of 200 grammes capacity) .....                     | 4 00                | 48                 | —                   | 4333  | In vials up to 250 grammes capacity .....                                 | 4 50                | 51                 | —                   |
| 4310  | Forrier's .....   | 7 20                | 48                 | —                   | 4334  | Hair wash of all kinds .....  | 3 00                | 51                 | —                   |
| 4311  | Leconte and Leconte's .....                                   | 5 00                | 48                 | —                   | 4335  | In vials up to 250 grammes capacity .....                                 | 1 00                | 51                 | —                   |
| 4312  | Of other kinds .....  | 5 00                | 48                 | —                   | 4336  | In common bottles .....   | 10 00               | 51                 | —                   |
| 4313  | Ennetic, Le Roy's .....                                       | 3 60                | 48                 | —                   | 4337  | Hair dye: in boxes of 2 or 3 vials doz. boxes .....                       | 3 48                | 51                 | —                   |
| 4314  | "Zanzarcola" .....  | 8 00                | 48                 | —                   | 4338  | In vials, separate .....  | 8 00                | 51                 | —                   |
| 4315  | Sarsaparilla: Ayer's and Albert's .....                       | 7 00                | 48                 | —                   | 4339  | Brilliantine: Guerlain's .....  | 5 50                | 51                 | —                   |
| 4316  | Bristol's and other brands .....                              | 8 40                | 48                 | —                   | 4340  | Pinaud's and other brands .....   | 3 00                | 51                 | —                   |
| Note.—Only recent wares specially described as such in the Tariff shall be considered as half-vials, half-bottle and half-boxes.  |   |                     |                    |                     | 4341  | Ribbons, fumigating, in boxes or packets .....                            | 1 50                | 51                 | —                   |
| Tare on packages and allowances for leakage and breakage:   |   |                     |                    |                     | 4342  | Colt cream: Common, in pots .....   | 1 50                | 51                 | —                   |
| Mineral waters, in jars or bottles .....  |   | 4 7                 |                    |                     | 4343  | Yaseline .....  | 1 50                | 51                 | —                   |
| Glass, crystals or talence wares .....  |   | 35 9                |                    |                     | 4344  | Cosmetics of all kinds, including box, kil. .....                         | 4 00                | 51                 | —                   |
| Empty flasks for apothecaries' use .....  |   | 10 9                |                    |                     | 4345  | Creams or fard, liquid or paste, in pots or vials .....                   | 3 00                | 51                 | —                   |
| Liquids and solids in tin boxes .....   |   | 25 7                |                    |                     | 4346  | Extracts: Perfumed, fine, in vials up to 35 grammes capacity .....        | 5 00                | 51                 | —                   |
| Liquids and solids in iron cylinders .....  |   | 4 7                 |                    |                     | 4347  | The same, fine, in vials up to 50 grammes capacity .....                  | 3 00                | 51                 | —                   |
| Gelatin sheets .....  |   | 4 7                 |                    |                     | 4348  | The same, in vials up to 80 grammes capacity .....                        | 7 00                | 51                 | —                   |
| Articles specified in this Section imported in glass bottles or flasks .....  |   | 4 7                 |                    |                     | 4349  | Common .....  | 1 50                | 51                 | —                   |
| By a Uruguayan Law of May 2 1910, a special tax has been imposed on pharmaceutical specialties, medicinal or table mineral waters, and medicinal soaps, manufactured in or imported into Uruguay, as follows:—  |   |                     |                    |                     | 4350  | Soap: Scented, fine .....   | 2 00                | 51                 | —                   |
| (1 milésimo = 1/1000 peso; 1 centésimo = 1/100 peso; 4/100 pesos = 1/25 peso)   |   |                     |                    |                     | 4351  | Glycerine, fine .....   | 1 00                | 51                 | —                   |
| Designation of Articles.  |   | Unit.               | Special Tax.       |                     | 4352  | The same, common, and Windsor, including immediate wrapper .....          | 0 35                | 51                 | —                   |
| Mineral waters for the table—   |   | Bottle              | 1                  |                     | 4353  | Of other kinds, ordinary .....  | 0 50                | 51                 | —                   |
| Of native manufacture .....   |   |                     | Centésimos.        |                     | 4354  | Shaving soap, in pots or boxes .....                                      | 2 00                | 51                 | —                   |
| Of foreign manufacture .....  |   | "                   | 3                  |                     | 4355  | Shaving soap, in pots or boxes .....                                      | 1 50                | 51                 | —                   |
| Medicinal wines .....   |   | "                   | 3                  |                     | 4356  | Tooth pastes of all kinds, in pots or boxes .....                         | 2 00                | 51                 | —                   |
| Medicinal oils .....  |   | "                   | 1                  |                     | 4357  | Tooth pastes, fumigating, in boxes .....                                  | 2 00                | 51                 | —                   |
| Syrups .....  |   | { Bottle or flask } | 2                  |                     | 4358  | Powders: Tooth, in pots or boxes .....                                    | 1 50                | 51                 | —                   |
| Emulsions—  |   | Bottle              | 3                  |                     | 4359  | Rice, fine, in boxes or packets .....                                     | 0 50                | 51                 | —                   |
| Foreign .....   |   | { Bottle or flask } | 2                  |                     | 4360  | Common, in boxes or packets .....   | 3 00                | 51                 | —                   |
| Native .....  |   | flask               | 2                  |                     | 4361  | Vaseline, in boxes with puffs .....                                       | 4 00                | 51                 | —                   |
| Kilims .....  |   | Flask               | 2                  |                     | 4362  | The same, in boxes without puffs .....                                    | 2 50                | 51                 | —                   |
| Capitals, pills, seed-pills, granules, comprimidos, tablets and pastilles, in flasks, boxes, or tins .....  |   | Packet              | 2                  |                     | 4363  | Pomade, hair, of all kinds .....  | 1 00                | 51                 | —                   |
| Linziments and preparations for external use (pomades, unguents, tinctures, &c.) .....  |   | "                   | 2                  |                     | 4364  | Perfume tubes, filled, for carnival, including the interior wrapper ..... | 2 00                | 51                 | —                   |
| Medicinal cigar-tips, medicinal plasters, medicinal papers, medicinal powders, medicinal teas (laxatives) .....   |   | "                   | 2                  |                     | 4365  | Toile, oriental .....   | 2 50                | 51                 | —                   |
| Medicinal soaps—  |   | Each                | 2                  |                     | 4366  | "Tricoforo" .....   | 6 00                | 51                 | —                   |
| Foreign .....   |   | "                   | 1                  |                     | 4367  | Ayer's hair ointment .....  | 2 50                | 51                 | —                   |
| Native .....  |   | "                   | 1                  |                     | 4368  | Aromatic vinegar of all kinds .....                                       | 2 50                | 51                 | —                   |
| Medicinal waters .....  |   | Bottle              | 2                  |                     | Note.—The above-mentioned perfumery when imported in vials, bottles or boxes not usually employed as receptacles for the same, shall in each case be appraised with an increase of 40%.   |   |                     |                    |                     |
| Natural, foreign .....  |   | "                   | 3                  |                     | EXPORT TARIFF.  |   |                     |                    |                     |
| Native .....  |   | "                   | 3                  |                     | SPECIFIC DUTIES.  |   |                     |                    |                     |
| Artificial .....  |   | Packet              | 2                  |                     | Wool of all kinds .....   |   |                     |                    |                     |
| Patented products in original packet .....  |   | "                   | 3                  |                     | Skins with the wool .....   |   |                     |                    |                     |
| Specialties not otherwise enumerated .....  |   | "                   | 3                  |                     | Bristles and horsehair .....  |   |                     |                    |                     |
| Specialties for veterinary use .....  |   | "                   | 3                  |                     | Grease and tallow .....   |   |                     |                    |                     |
| Up to 25 kilos .....  |   | "                   | 3                  |                     | Neat's foot and caballine oils .....  |   |                     |                    |                     |
| Over 25 up to 50 kilos .....  |   | "                   | 3                  |                     | Jerker beef .....   |   |                     |                    |                     |
| " 50 " 75 .....   |   | "                   | 3                  |                     | Ment and tongues, preserved .....   |   |                     |                    |                     |
| " 75 " 100 .....  |   | "                   | 3                  |                     | Olives .....  |   |                     |                    |                     |
| Note.—Froline and preparations thereof, of native manufacture, are exempt from the tax imposed by this Law.   |   |                     |                    |                     | Hides, ox, salted .....   |   |                     |                    |                     |
| In accordance with the Regulations published in the "Diario Oficial" of July 15, 1910, the tax is to be paid by affixing a stamp of the required value to each bottle, flask, or packet of the articles subject to the tax.   |   |                     |                    |                     | " dried .....   |   |                     |                    |                     |
| Importers will be furnished with stamps by the Customs Administration, and the charge for the same will be added to and paid at the same time as the Customs duty. The stamps are to be affixed to the bottles or packets in such a manner that the latter cannot be opened without tearing the stamps. |   |                     |                    |                     | " horse, salted .....   |   |                     |                    |                     |
| The payment of this tax was to be enforced from August 1, 1910.   |   |                     |                    |                     | " calf and stillborn calves, dried (1) .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Horns .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Extract of beef .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Ashes and bones .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Valuation. Duty.  |   |                     |                    |                     |
|   |   |                     |                    |                     | PESO. C. PER CENT.  |   |                     |                    |                     |
|   |   |                     |                    |                     | AD VALOREM DUTIES.  |   |                     |                    |                     |
|   |   |                     |                    |                     | Oxen .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Steers .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Cows .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Calves and heifers .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Sheep and lambs .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Mules .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Horses .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Mane and stallions ("toros de cabos") .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Teak and flues .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Goats .....   |   |                     |                    |                     |
|   |   |                     |                    |                     | Pigs .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Stone in the rough and unwrought .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Sand .....  |   |                     |                    |                     |
|   |   |                     |                    |                     | Note.—Live cattle, exported through sea ports to regions situated beyond the cape ("fuera de cabo"), shall be exempt from duty; other national products, fruits and articles manufactured in the country shall be exempt from export duty.  |   |                     |                    |                     |
|   |   |                     |                    |                     | LAW RELATING TO THE MEAT FREEZING INDUSTRY.   |   |                     |                    |                     |
|   |   |                     |                    |                     | The "Diario Oficial" of July 22, 1911, contains a law exempting from export duty frozen, chilled, preserved or cooked meat and from the additional export tax established by Art. 2 of the Law of Nov. 7, 1899.   |   |                     |                    |                     |
|   |   |                     |                    |                     | The present Law also provides that building materials, machines and spare parts necessary for the installation of meat preparing establishments shall, for a period of five years, be exempt from import duty, and from the additional import tax established by Art. 1 of the Law of Nov. 7, 1899. |   |                     |                    |                     |
|   |   |                     |                    |                     | (1) Ox hides weighing not more than 6.43 kilograms, each shall be considered as calf hides. (Circular of the Direction General of Customs, dated August 7, 1894.)   |   |                     |                    |                     |

## LAW RELATING TO MINING MACHINERY AND MATERIALS.

By the Decree of April 30, 1904, the importation of machinery, implements, and materials for the prospecting and exploitation of mines and the installation of metallurgical works is free of duty for a period of 10 years.

## CONSUMPTION TAXES.

## LAW OF JULY 14, 1900, ESTABLISHING NEW INTERNAL CONSUMPTION TAXES.

Art. 1.—From and after the date of promulgation of this Law, the under-mentioned goods shall be subject to the following internal taxes:

|   |  |         |
|---|--|---------|
| a. Imported liquors in general.....   | per kilo.                                  | \$ 0.01 |
| A discount of 4 % is allowed on raw sugar intended for refining, for loss in the operation.....   |  |         |
| b. Imported common wines of an alcoholic strength exceeding 1° centesimal, ascertained by distillation at the normal temperature of 15° centigrade—for each half degree of excess, or fraction thereof, up to 1° inclusive.....                       | litre                                      | 0.005   |
| Do., Do., above 1° centesimal.....  | per deg. or fraction thereof and per litre | 0.01    |
| c. Common wines, with over 50 % of dry extract, including the following sugar, for every five grammes, or fraction thereof, contained in each litre.....  |  | 0.01    |
| d. The alcoholic tolerance for native wines is limited to 15° centesimal, ascertained by distillation at the normal temperature of 15° centigrade, and all excess of alcohol shall pay the tax established by this Law for native alcohol, viz.,..... | per litre or fraction thereof              | 0.20    |
| e. Spirits ("aguardientes") manufactured in the country, irrespective of strength.....  | litre                                      | 0.20    |
| This tax is to apply to all quantities issued by the factories as well as to their stocks existing up to the date of promulgation of this Law; after which it shall apply to all quantities manufactured in such factories.....                       |  |         |
| f. Foreign spirits.....   | litre                                      | 0.044   |
| g. Foreign liquors, bitters, &c., vermouth, cognac, and other alcoholic drinks, specified in Art. 2 of the Law of 21st August, 1937.....  | litre or bottle of from 51 centilitre.     | 0.02    |
| h. Spirits obtained from the distillation of the products or residuum of grapes and intended exclusively for heading wines.....   |  | free.   |
| Spirits obtained as aforesaid and intended for sale are liable to the tax.....  |  |         |

In both cases, these spirits must be rectified and conform to the conditions as regards purity, stipulated in Art. 7 of this Law.

Art. 4.—The denaturalisation of spirits intended for heating, lighting, industrial or domestic purposes shall be the subject of a special Law providing for the process and matter to be employed in denaturalising, and for the measures of guarantee to be adopted so as to prevent such spirits resuming their original character, and fixing amount of internal tax to be charged upon such spirits having regard to their strength, and matter employed for denaturalising them.

Art. 6.—Henceforth no distilleries may be installed of less productive capacity than 1,000 litres daily of alcohol, calculated in 100° centesimal; nor may apparatus for the distilling and rectifying of alcohols be imported, constructed, or installed of less capacity than that stated, except according to the conditions determined by the Executive in regulating this Law.

Art. 7.—All alcohol containing over 2 1000 of impurity ascertained by Rose's method, shall be declared unfit for food and excluded from consumption. Exported alcohols and spirits shall be analysed by the Customs Laboratory, and those of home manufacture by the Municipal Analytical Office, for which purpose importers or manufacturers must register their trade-marks. Any infraction of this will be punished by confiscation of the impure article and the penalties of Art. 167 of the Penal Code.

Art. 8.—The Decrees of 12th September, 1885, and 26th February, 1888, respecting quality of wines, remain in full force.

Art. 9.—Montevideo is declared the sole port for the introduction of foreign wines, spirits, and other alcoholic drinks, but the Executive is empowered to open other ports.

Art. 10.—Payment of internal taxes on the imported articles shall be made in the Cons or House or branches on the clearance of the goods; and of the taxes on home manufactured articles in the office of Direct Taxes or branches.

Art. 12.—Home made alcohol sent out for exportation shall be entitled to a return of the tax paid in respect thereof, on the exporter complying with such measures of guarantee as may be prescribed by the Executive.

## EXTRACT FROM THE REGULATIONS FOR THE EXECUTION OF FOREGOING LAW, DATED JULY 14, 1900.

Art. 1.—Internal consumption taxes to be paid by importers of foreign goods, shall be chargeable from an later the 16th July instant.

Art. 2.—All clearance permits for goods subject to internal taxes and relating to operations in hand on the 14th instant, shall be available for all products landed or cleared from bond on such last-mentioned date, and the same articles shall not be subject to any further taxes.

Art. 3.—From and after the 16th instant, persons concerned will have to apply for fresh permits in respect of goods subject to internal taxes, and no goods shall be entered in such permits except those referred to in the Law and subject to these regulations have in view.

Art. 4.—From and after 1st October instant, importers must declare in the permit the alcoholic strength of the wines presented for clearance, as well as the quantity of dry extract contained therein, and they shall be subject to the responsibilities which Customs Laws and regulations render clearers liable to, when guilty of false declarations.

Art. 5.—No spirit-distilling apparatus shall be imported, manufactured or put up except on the authority of the Ministry of Finance.

Art. 6.—Importers and manufacturers of alcohol and spirits shall register their trade-marks at the proper office of the Director of Customs and direct Tax within 20 days from this date.

Art. 7.—Montevideo is declared the sole port available for clearance of foreign wines, spirits and other alcoholic drinks.

Art. 8.—The office of the Director General of Customs will calculate and enter in a separate account the internal taxes chargeable upon foreign goods, and the same must be paid at the Customs Treasury at same time as the Customs duties due on such goods.

## LAW RELATING TO CUSTOMS PRIVILEGES IN FAVOUR OF PRIMARY MATERIALS FOR USE IN INDUSTRIES.

By the Law of October 26, 1912, exemption from, or reduction of, Customs duty is granted on the following articles when imported for industrial purposes:

1.—Articles to be free of Customs duty when imported for industrial purposes:

- Borate of lime, feldspar and quartz; arsenious acid or commercial arsenic; sulphuric acid; cork bark; old iron for casting and in ingots; wood or staves, in the rough, for casks; sulphur carbon (mechas) for fumigating; metals of all kinds in lumps; printed placards issued by foreign firms with models of machinery or graphic demonstrations of the same; sand and stone ballast; grape-vine root stocks or plants, called American; raw jute; extracts of any substance; mineral, animal or vegetable, as also compounds for tanning; logwood; machines for cutlery and other domestic industries, including their accessories; crude tar or pitch; and kaolin.

2.—The undermentioned articles are to pay percentage rates of duty, as shown below:

- (a) 31 per cent.: Empty casks.
- (b) 25 per cent.: (When introduced for industrial purposes): Carbonic acid; bisulphite of soda; "verdufo" (knock-down) casks; animal carbon; formal; glycerine; oilcloth for binding books; weighing not more than 325 grammes per square metre; cellulose thread; "aropia" (a chemical substance used for tanning purposes); tinsel; filter paper, in sheets and "pasta"; salt of antimony; clarifying (clarifying earth).
- (c) 20 per cent.: Silk in skeins or other special form, for weaving; spun jute; threads in general.
- (d) 15 per cent.: Unworked tinplate, painted; iron and steel in sheets; gum (goma del pais).
- (e) 10 per cent.: Acetate of lead; lubricating oils; liquid ammonia; acetate of soda; laminated horn; betanaphthol; cocoa beans; steel cylinders for compressed gases (when imported full, they are to pay, in addition, the duty applicable to the contents); cellulose in sheets; hypophosphite of soda; nitrate of soda; resin or rosin; sulphate of soda; crystallised sulphide of soda; sulphate of alumina (alum); chloride of magnesium; tartar emetic; tartrazine; yolk of eggs.
- (f) 5 per cent.: Coal oil; coal waste or dust; cocoon, spun and unwoven; denatured sulphate of lime; cyanide of silver, pure; chloride of gold; acetate of copper; phosphate of soda; lime, exalite, and lactic acids; chrome alum; aniline, all kinds; pyrogallous acid; muriatic or hydrochloric acid; common alum; red Turkey oil; butylic and formic acids; bichromate of potash or soda; catobut; sulphate of soda; carbonate of ammonia; commercial carbonates of soda; carbonate of potash; colours for paints; hematite; fibre for curing chairs; crude carbolic acid (phenols); unworked tinplate; metal for linotypes; gold in leaves; oxide of manganese; prussiate of potash; caustic potash; caustic soda; resin for varnishes; natural rock asphalt; borate of magnesium; sulphate of iron or of copper; sulphocyanide of ammonium or of potash; potato starch; English salt (sal inglesa); chloride of lime; "tricolorato" (red); spun cotton, linen, hemp, for weaving; fluorine of calcium; erythrite in powder; nitrate of potash or of soda; oxide of lead; ercolite acid; Vienna lime; sulphate of nickel; fusing salts for metals; polishing paste for metals; straw plait for hats; steel and.

The foregoing exemptions and reductions of duty for primary materials are to remain in force so long as the collection is not solicited for national establishments known to produce such materials under conditions approved by the Executive. As soon as the materials are so produced in the country, the Executive will re-establish the duties now abrogated.

The Executive is to establish valuations for, and frame a tariff classification of, the primary materials included in the present Law.

3.—Cotton-seed oil is to pay on importation a specific duty of 15 centesimos per kilo, except in the case of crude oil.

4.—Old iron is to pay an export duty of 50 centesimos per 100 kilos, except iron from dismantled vessels, which may enjoy temporary admission and be re-exported free of duty. This provision is to come into force after six months from the date of the present Law.

The Uruguayan *Diario Oficial* of Feb. 1st, 1913, contains a Presidential Decree establishing a Variable Tariff for "Primeros Materiales" (framed in accordance with Article 9 of the Law) which is to serve as basis for the assessment of the *ad valorem* rates of duty.

Some of the more important items from this Tariff are set out in the subjoined statement:—

## PRIMARY MATERIALS.

(1) ARTICLES EXEMPT FROM CUSTOMS DUTY, BUT SUBJECT TO DUTIES OF 3% FOR PORT WAGES, 4% FOR CONSULAR SERVICE, AND 1½% FOR "PATENTE DE GIRO" (TAX), 3.65%.

| Nos. | Articles.   | Unit.            | Tariffs Variations, Pesos ct. |
|------|---|------------------|-------------------------------|
| 1    | Special steel in bars, for mines.....   | 100 kilos, gross | 20.00                         |
| 2    | Sulphuric acid.....   | " "              | 4.00                          |
| 4    | Coal tar.....   | " "              | 8.00                          |
| 8    | Commercial sulphuric.....   | " "              | 8.00                          |
| 14   | Borate of lime.....   | " "              | 1.00                          |
| 16   | Bronze in ingots.....   | " "              | 40.00                         |
| 17   | Vessels (ships), in pieces, to be put together in Uruguay.....  | ad val.          | 8.00                          |
| 21   | Carbonate of potash for agriculture.....  | 100 kilos, gross | 8.00                          |
| 22   | Chloride of potash for agriculture.....   | " "              | 4.00                          |
| 23   | Chloride of lime for agriculture.....   | " "              | 10.00                         |
| 27   | Copper in ingots.....   | " "              | 40.00                         |
| 31   | Tin in ingots.....  | " "              | 50.00                         |
| 41   | Iron in ingots.....   | " "              | 1.50                          |
| 42   | Cotton thread for wax matches.....  | " "              | 50.00                         |
| 43   | Twine for reaping machines.....   | " "              | 32.00                         |
| 44   | Kaolin.....   | " "              | 1.50                          |
| 48   | Machines for mining, engineering and other domestic industries, with their corresponding accessories..... | ad val.          | ad val.                       |
| 49   | Ships' machinery.....   | ad val.          | ad val.                       |
| 51   | Machines and implements for agriculture.....  | ad val.          | ad val.                       |
| 51   | " " for industries connected with cattle rearing and agriculture.....                                     | ad val.          | ad val.                       |



| Nos. | Articles.   | Unit.              | Valuat. on Pesos etc. | Nos. | Articles.   | Unit.            | Valuation. Pesos etc. |
|------|---|--------------------|-----------------------|------|---|------------------|-----------------------|
| 53   | White metal in ingots .....   | 100 kilos, gross   | 30 00                 | 170  | Sewing machine oils .....   | litre            | 1 00                  |
| 56   | Naphtha for agricultural machines .....   | " "                | 10 00                 | 181  | Crude black mineral oil for rails and axles, 100 kilos, gross   | " "              | 5 00                  |
| 63   | Picots ( <i>quesos</i> ) of steel for agricultural use .....  | " "                | 30 00                 | 181  | Liquid alkali min. ....   | " "              | 25 00                 |
| 64   | " " iron .....  | " "                | 16 00                 | 1 5  | Common canvas ( <i>arpillera</i> ) .....  | " "              | 14 00                 |
| 68   | Lead in ingots .....  | " "                | 8 00                  | 190  | Steel cylinders for compressed gases (even imported as receptacles apart from the compressed gases) ..... | 100 kilos, gross | 20 00                 |
| 75   | Sulphate of copper, commercial .....  | 100 kilos, gross   | 20 00                 | 192  | Hyposulphite of soda for trades ( <i>las artes</i> ) .....  | " "              | 8 00                  |
| 78   | " " iron .....  | " "                | 4 00                  | 193  | Sulphate of alumina .....   | " "              | 10 00                 |
| 78   | Sulphide of carbon .....  | 100 kilos, gross   | 20 00                 | 197  | Tartar emetic .....   | " "              | 50 00                 |
| 79   | T. bacco ( <i>tabaco fuerte</i> ), denatured, for sheep dips .....  | ad val.            | 8 00                  | (2)  | ARTICLES DUTIABLE AT 15% PLUS THE SURTAXES AMOUNTING TO 3.65% (AS ABOVE UNDER (1))—TOTAL, 8.65%.          |                  |                       |
| 81   | Zinc in ingots .....  | 100 kilos, gross   | 8 00                  | 202  | Iron and steel in sheets .....  | 100 kilos, gross | 5 00                  |
| (2)  | ARTICLES DUTIABLE AT 15% PLUS THE SURTAXES AMOUNTING TO 3.65% (AS ABOVE UNDER (1))—TOTAL, 8.65%.  |                    |                       | 203  | Tin, late, unworked, painted .....  | " "              | 10 00                 |
| 83   | Coal oil .....  | 100 kilos, gross   | 2 00                  | (7)  | ARTICLES DUTIABLE AT 20% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 23.65%.                              |                  |                       |
| 89   | Nitric acid .....   | " "                | 12 00                 | 204  | Cotton thread on reels, for sewing .....  | 1,000 metres     | 0 12                  |
| 90   | Oxa ic acid .....   | " "                | 25 00                 | 206  | Thread in balls or skeins, for embroidering .....   | kilo.            | 2 00                  |
| 93   | Hydrochloric or muriatic acid .....   | " "                | 4 00                  | 201  | " " for marking ( <i>paca marcar</i> ) .....  | " "              | 0 30                  |
| 97   | Black wire for fences and vineyards, up to No. 14 .....   | 100 kilos, gross   | 5 00                  | 208  | Coloured thread for packing ( <i>empaca</i> ) for .....   | kilo, gross      | 0 50                  |
| 98   | Galvanized wire for fences and vineyards, up to No. 14 .....  | 100 kilos, gross   | 8 00                  | 209  | White cotton sail "500 .....  | " "              | 0 50                  |
| 100  | Cotton yarn, unbleached for weaving .....   | " "                | 30 00                 | 211  | Unbleached thread in balls, for shoemakers and sho. lllors .....  | kilo, gross      | 0 50                  |
| 101  | " " coloured .....  | " "                | 40 00                 | 215  | Jute yarn for weaving .....   | " "              | 0 16                  |
| 105  | Asiline, all kinds .....  | 200 00             |                       | (8)  | ARTICLES DUTIABLE AT 25% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 29.65%.                              |                  |                       |
| 110  | Monocrate of potash or soda .....   | 20 00              |                       | 214  | Carbonic acid .....   | kilo.            | 0 40                  |
| 121  | Carbonte of am. soda .....  | 20 00              |                       | 217  | Bismuth of soda, solid or liquid .....  | kilo, gross      | 0 10                  |
| 113  | " " of soda, commercial .....   | " "                | 4 00                  | 221  | Glycerine, all kinds .....  | " "              | 0 30                  |
| 114  | " " (sub) of soda .....   | " "                | 6 00                  | 223  | Oilcloth for bookbinding, not weighing more than 325 grammes per square metre .....                       | square metre     | 0 20                  |
| 115  | " " (bi) of soda .....  | " "                | 10 00                 | 225  | Tinfol .....  | kilo, gross      | 0 70                  |
| 116  | " " of potash for industry .....  | " "                | 4 00                  |      |   |                  |                       |
| 120  | Chlate of lime .....  | " "                | 4 00                  |      |   |                  |                       |
| 124  | Colours for paints, not specially mentioned .....   | ad val.            |                       |      |   |                  |                       |
| 122  | Belts of leather or of cotton for machinery .....   | 100 kilos, gross   | 120 00                |      |   |                  |                       |
| 124  | Waste or dust of coal .....   | " "                | 10 00                 |      |   |                  |                       |
| 125  | Crude carbolic acid .....   | " "                | 6 00                  |      |   |                  |                       |
| 131  | Thinplate, unworkei .....   | " "                | 45 00                 |      |   |                  |                       |
| 133  | Linen and hemp yarns for weaving .....  | " "                | 12 00                 |      |   |                  |                       |
| 135  | Metal for lin. types .....  | " "                | 8 00                  |      |   |                  |                       |
| 136  | Electric motor and electro motors .....   | " "                | 8 00                  |      |   |                  |                       |
| 137  | Nitrate of potash and soda .....  | " "                | 10 00                 |      |   |                  |                       |
| 140  | Oxide of lead .....   | " "                | 9 00                  |      |   |                  |                       |
| 141  | Calcimic potash .....   | " "                | 11 00                 |      |   |                  |                       |
| 152  | Fluorine salt for medals .....  | " "                | 8 00                  |      |   |                  |                       |
| 153  | Caustic soda .....  | " "                | 2 00                  |      |   |                  |                       |
| 156  | Sulphate of iron .....  | " "                | 15 00                 |      |   |                  |                       |
| 157  | " " of iron for industrial use .....  | " "                | 15 00                 |      |   |                  |                       |
| 158  | " " of copper .....   | ad val.            |                       |      |   |                  |                       |
| 163  | Straw plait for hats .....  | " "                | 10 00                 |      |   |                  |                       |
| (3)  | ARTICLES DUTIABLE AT 6% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 9.65%.  |                    |                       |      |   |                  |                       |
| 167  | Coal .....  | 100 kilos, gross   | 10 00                 |      |   |                  |                       |
| 168  | Sea salt .....  | 100 kilos, gross   | 0 50                  |      |   |                  |                       |
| 169  | Rock salt .....   | 1,000 kilos, gross | 10 00                 |      |   |                  |                       |
| (4)  | ARTICLES DUTIABLE AT 8% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 11.65%.   |                    |                       |      |   |                  |                       |
| 170  | Amorphous phosphorus .....  | kilo, gross        | 2 00                  |      |   |                  |                       |
| 171  | White phosphorus in sticks .....  | " "                | 1 50                  |      |   |                  |                       |
| 172  | Typographical machines and presses and typewriters .....  | ad val.            |                       |      |   |                  |                       |
| 173  | White paper, 87-94 cent. ....   | kilo, gross        | 0 14                  |      |   |                  |                       |
| 174  | Graphing, uncoloured paper in open sheets of more than 87-94 cent. ....   | " "                | 0 20                  |      |   |                  |                       |
| 171  | Black writing ink .....   | " "                | 0 60                  |      |   |                  |                       |
| 175  | Coloured writing ink .....  | " "                | 0 60                  |      |   |                  |                       |
| 16   | Printing type .....   | " "                | 0 60                  |      |   |                  |                       |
| (6)  | ARTICLES DUTIABLE AT 10% PLUS THE SURTAXES AS UNDER (1) ABOVE—TOTAL, 13.65%.  |                    |                       |      |   |                  |                       |
| 178  | Lubricating oils for motors .....   | 100 kilos, gross   | 16 00                 |      |   |                  |                       |
| 179  | " |                    |                       |      |   |                  |                       |

|   | No.                |  | No.               |  | No.                    |   | No.           |
|---|--------------------|--|-------------------|--|------------------------|---|---------------|
| Barley .. .. .                          | 137, 138, 144      | Cars, railway .. .. .                                | 868               | Cotton: waste .. .. .                            | 194                    | Girths .. .. .                                    | 915           |
| Barometers .. .. .                      | 814                | Cartridges .. .. .                                   | 882               | " yarn and thread 511,530-532                    | 632                    | Glass and manufactures .. .. .                    | 197,409       |
| Barrels .. .. .                         | 224, 366           | Casine .. .. .                                       | 869               | Coverlets .. .. .                                | 616, 616               | Globes, geographical .. .. .                      | 501-506       |
| " for firearms .. .. .                  | 889                | Cases: empty .. .. .                                 | 939               | Covers: book .. .. .                             | 965                    | Gloves, geographical .. .. .                      | 305           |
| Bars, iron .. .. .                      | 815                | " eyeglass .. .. .                                   | 88, 921           | " bottle .. .. .                                 | 272, 308               | Gloves: boxing .. .. .                            | 942           |
| Baskets .. .. .                         | 453                | " jewelry .. .. .                                    | 916               | " leather, for printing .. .. .                  | 664                    | " fabric .. .. .                                  | 611-643       |
| Bath tubs: iron .. .. .                 | 271, 620, 621      | " toilet .. .. .                                     | 940               | " rollers .. .. .                                | 94                     | " friction .. .. .                                | 941           |
| " porcelain .. .. .                     | 436                | Cash registers .. .. .                               | 916               | " umbrellas .. .. .                              | 611, 636               | " horsehair .. .. .                               | 647           |
| " rubber, portable .. .. .              | 139                | Cash-meres .. .. .                                   | 821               | " .. .. .  | 815                    | " leather .. .. .                                 | 65            |
| Bath bricks .. .. .                     | 436                | Casting, iron .. .. .                                | 571               | Cranes .. .. .                                   | 466, 920               | Glucose .. .. .                                   | 714           |
| Baths for copying presses .. .. .       | 813                | Catalogues .. .. .                                   | 10                | Crucibles .. .. .                                | 626                    | Gins .. .. .                                      | 68-70         |
| Beads .. .. .                           | 136, 227, 180      | Catapults .. .. .                                    | 716               | Cruisers .. .. .                                 | 835                    | Glyceria .. .. .                                  | 715           |
| Blankets .. .. .                        | 636, 637           | Catapults .. .. .                                    | 121               | Cuffs .. .. .                                    | 915                    | Gold: coin .. .. .                                | 715           |
| Belts .. .. .                           | 615, 616           | Celloidin, manufacture of .. .. .                    | 248               | Cumin .. .. .                                    | 927                    | " manufacture .. .. .                             | 333, 339, 340 |
| Bellows .. .. .                         | 941                | Cement: dental .. .. .                               | 689               | Curtain rods .. .. .                             | 121                    | " metal .. .. .                                   | 338           |
| Beer .. .. .                            | 700, 761           | " for joining marble .. .. .                         | 452               | Curtains .. .. .                                 | 220                    | Gold leaf, genuine .. .. .                        | 357           |
| Bells .. .. .                           | 815                | " roman .. .. .                                      | 252               | Cushions .. .. .                                 | 310, 491, 623-625      | " imitation .. .. .                               | 960           |
| Belt, transmission .. .. .              | 87, 247, 877, 907  | " rubber .. .. .                                     | 327               | Cyanide of bromine .. .. .                       | 695                    | Goumeine .. .. .                                  | 200           |
| Belts .. .. .                           | 254, 619           | " white .. .. .                                      | 327               | " of sodium or potassium .. .. .                 | 701                    | Grain, n.o.s. .. .. .                             | 148           |
| Benzine .. .. .                         | 815                | Cerestite .. .. .                                    | 699               | Cylinders, for phonographs .. .. .               | 824                    | Graphophones .. .. .                              | 325           |
| Berries, medicinal .. .. .              | 744                | Chairs, dentists' and barbers' .. .. .               | 426, 440, 459-474 | Dalmatians .. .. .                               | 617                    | Gress, dried .. .. .                              | 264           |
| Bicarbonate of soda .. .. .             | 688                | Chalk .. .. .  | 110               | Dandrifol .. .. .                                | 935                    | Grasses .. .. .                                   | 75, 777       |
| Bichromate of soda or potassium .. .. . | 689                | Chandeliers .. .. .                                  | 362               | Dextrine .. .. .                                 | 492                    | Gravelstones .. .. .                              | 458           |
| Bicycles .. .. .                        | 217                | Chains: iron, for boats .. .. .                      | 820               | Dictionaries, Spanish .. .. .                    | 185                    | Groceries .. .. .                                 | 28            |
| Billiard strips .. .. .                 | 817                | " surveying .. .. .                                  | 60                | Dimit .. .. .                                    | 569                    | Gunpowder .. .. .                                 | 189           |
| Binoculars .. .. .                      | 911                | Charcoal: animal .. .. .                             | 320               | Dionanias .. .. .                                | 824                    | Guns .. .. .                                      | 882, 886      |
| Bird cages .. .. .                      | 407                | " drawing .. .. .                                    | 187, 188          | Divers' outfits .. .. .                          | 605                    | Gutta-percha, crude and manu-<br>factured .. .. . | 259           |
| Biscuits .. .. .                        | 146, 147           | " vegetable .. .. .                                  | 303               | Drawers .. .. .                                  | 602, 604, 612          | Gutters and spouts .. .. .                        | 390           |
| " tiffers .. .. .                       | 760                | Charts, topographical .. .. .                        | 617               | Dressmakers' supplies .. .. .                    | 940                    | Hair: human and imitation .. .. .                 | 127           |
| Bismuth, mineral .. .. .                | 454                | Chasubles .. .. .                                    | 52                | Drills, rock .. .. .                             | 816                    | " vegetable .. .. .                               | 427           |
| Bisulphite of soda .. .. .              | 690                | Chemicals, n.o.s. .. .. .                            | 707               | Dusters, n.o.s. .. .. .                          | 707                    | Hair clippers .. .. .                             | 842           |
| Blackboards .. .. .                     | 468                | Chesnuts .. .. .                                     | 125               | Dusts .. .. .                                    | 382-384                | Hairpins .. .. .                                  | 406           |
| Blacking, shoe .. .. .                  | 910                | Chick peas .. .. .                                   | 136               | Dynaite .. .. .                                  | 972                    | Hammers .. .. .                                   | 115, 835      |
| Bonds for oil paintings .. .. .         | 243                | Chlorides: barium .. .. .                            | 702               | Earth, refractory .. .. .                        | 884                    | Hammocks .. .. .                                  | 615           |
| Boats .. .. .                           | 867                | " calcium .. .. .                                    | 1                 | Earthware .. .. .                                | 484, 496               | Hangers, clothes .. .. .                          | 86            |
| Boilers .. .. .                         | 34, 375            | " magnesium .. .. .                                  | 705               | Eggs .. .. .                                     | 45                     | Harness .. .. .                                   | 84            |
| Bone, crude and manufactured .. .. .    | 71, 105            | Chloro-naphthol .. .. .                              | 110               | Emery, lumps and powder .. .. .                  | 431                    | Hatchets .. .. .                                  | 835           |
| Books .. .. .                           | 104, 318, 319      | Chromate of lead .. .. .                             | 814               | Envelopes .. .. .                                | 329                    | Hats .. .. .                                      | 90, 791       |
| Borax .. .. .                           | 692                | Chromometers .. .. .                                 | 767               | Erasers .. .. .                                  | 258                    | Hat bands .. .. .                                 | 782           |
| Bottles: common glass .. .. .           | 189                | Cider .. .. .  | 88, 991           | Esparto .. .. .                                  | 509                    | Hay .. .. .                                       | 162           |
| " for aseptic beverages .. .. .         | 485                | Cigar cases .. .. .                                  | 274               | Encalyptus, u.o.s. .. .. .                       | 884                    | Headstalls .. .. .                                | 915           |
| " thermos .. .. .                       | 912                | Cigarettes .. .. .                                   | 121               | Explosives, u.o.s. .. .. .                       | 711, 712               | Heaters, water .. .. .                            | 375           |
| Bougies .. .. .                         | 687                | Cigars .. .. .                                       | 451               | Extracts, tanning .. .. .                        | 936                    | Heel pieces, celluloid .. .. .                    | 267           |
| Boxes: hat .. .. .                      | 784                | Cinematographs .. .. .                               | 127, 128          | Eyes, artificial .. .. .                         | 936                    | Hellebore .. .. .                                 | 190           |
| " music .. .. .                         | 932                | Cinnamon .. .. .                                     | 330               | Eyeglasses and lenses .. .. .                    | 481                    | Henp, raw .. .. .                                 | 508           |
| " paint .. .. .                         | 311                | Cling-surface .. .. .                                | 122               | Fabrics, see Cloth .. .. .                       | 217-219, 598, 599      | Herbs .. .. .                                     | 118           |
| " paper and pasteboard .. .. .          | 226                | Cloaks .. .. .                                       | 645               | Fans .. .. .                                     | 80, 81                 | Hides .. .. .                                     | 70            |
| " wool, common .. .. .                  | 605-667            | Clocks .. .. .                                       | 853               | Feathers .. .. .                                 | 122                    | Hoes .. .. .                                      | 31            |
| Braids, cotton .. .. .                  | 122                | Cloth: bookbinding .. .. .                           | 358               | Feed, for live stock .. .. .                     | 572-577, 785-787       | Horseheads .. .. .                                | 224, 368      |
| Bran .. .. .                            | 757                | " camel's hair .. .. .                               | 555-566           | Fertilizers .. .. .                              | 28                     | Holsters .. .. .                                  | 915           |
| Brandy .. .. .                          | 344, 345           | " cotton .. .. .                                     | 555-566           | Fibres, vegetable, n.o.s. .. .. .                | 308                    | Honey .. .. .                                     | 158           |
| Brass .. .. .                           | 314, 345           | " at end of tariff .. .. .                           | 590               | Filing glasses .. .. .                           | 378                    | Hooks: shoe .. .. .                               | 257, 410      |
| Bricks, refractory .. .. .              | 14                 | " filter .. .. .                                     | 593               | Flitags, iron .. .. .                            | 508                    | " tin .. .. .                                     | 396           |
| Bridges .. .. .                         | 88, 921            | " floor covering .. .. .                             | 570, 571          | Flims, cinematograph .. .. .                     | 264                    | Hooks and eyes .. .. .                            | 406           |
| Bristles .. .. .                        | 60, 67             | " for horse and packing .. .. .                      | 594               | Films, cinematograph .. .. .                     | 957                    | Hoops .. .. .                                     | 292           |
| Brouze .. .. .                          | 344, 345, 347      | " for baggage .. .. .                                | 592               | Filters .. .. .                                  | 578, 831               | Hops .. .. .                                      | 205           |
| Bronze foil .. .. .                     | 351                | " for horsehair .. .. .                              | 545-552; 570, 571 | Firecrackers .. .. .                             | 893                    | Horn, crude and manu-<br>factured .. .. .         | 71, 105, 107  |
| Brothers .. .. .                        | 111, 277           | " linen .. .. .                                      | 545-552; 570, 571 | Fire extinguishers and fire en-<br>gines .. .. . | 796                    | Horse blankets .. .. .                            | 640           |
| Brooms .. .. .                          | 111, 277           | " polishing .. .. .                                  | 589               | Firewood .. .. .                                 | 796                    | Horsehoes .. .. .                                 | 247, 322      |
| Buckets, iron .. .. .                   | 111, 277, 914, 924 | " ramie .. .. .                                      | 553               | Fireworks .. .. .                                | 888                    | Hosiery .. .. .                                   | 602, 904      |
| Buckles .. .. .                         | 85, 96, 316, 347   | " silk .. .. .                                       | 536-539           | Fittings for sails .. .. .                       | 43, 51                 | Hunting equipment .. .. .                         | 894           |
| Bulbs for electric lighting .. .. .     | 829                | " stiffened, for hats .. .. .                        | 792               | Flannel .. .. .                                  | 346                    | Hygrometers .. .. .                               | 814           |
| Bulbs or roots for planting .. .. .     | 829                | " waterproof .. .. .                                 | 542, 543, 536     | Flax .. .. .                                     | 540                    | Hypochlorite of calcium .. .. .                   | 718           |
| Bustles .. .. .                         | 626                | " wire, for bed springs .. .. .                      | 586               | Flint .. .. .                                    | 951                    | Hyposulphite of sodium .. .. .                    | 13, 943       |
| Busts .. .. .                           | 367, 465           | " wool .. .. .                                       | 543, 544 & note   | Flour .. .. .                                    | 484                    | Ice .. .. .                                       | 910           |
| Buttons .. .. .                         | 46, 49             | " at end of tariff .. .. .                           | 657-659           | Flower pots .. .. .                              | 149, 150               | Idrothalia .. .. .                                | 719           |
| By-products, animal .. .. .             | 107, 413, 913      | Clothing, n.o.s. .. .. .                             | 121               | Flowers: artificial .. .. .                      | 367, 465, 481          | Images .. .. .                                    | 937           |
| Cable, iron .. .. .                     | 13                 | Cloves .. .. .                                       | 92                | " metal, &c .. .. .                              | 634                    | Incubators .. .. .                                | 834           |
| Cacao .. .. .                           | 399                | Colanders .. .. .                                    | 370               | Fly paper .. .. .                                | 418, 494               | Indigo .. .. .                                    | 181           |
| Cake pans .. .. .                       | 124                | Collar and cuff buttons .. .. .                      | 413               | Foils, fencing .. .. .                           | 926                    | Inhalers .. .. .                                  | 720           |
| Calendars .. .. .                       | 301, 302, 947      | Collar, horse .. .. .                                | 370               | Foods, prepared .. .. .                          | 911                    | Inkblots .. .. .                                  | 24, 751, 977  |
| Cameras .. .. .                         | 808                | Colloidum .. .. .                                    | 708               | Footwear .. .. .                                 | 42, 124                | Insecticides .. .. .                              | 978           |
| " drawing .. .. .                       | 808                | Colours .. .. .                                      | 982               | Forges .. .. .                                   | 89, 270, 279, 918, 919 | Instruments, see also apparatus: .. .. .          | 1             |
| Candelabra and candlesticks 400, 402    | 116, 118, 178      | Compasses .. .. .                                    | 814, 820          | Forks, German silver .. .. .                     | 815                    | " dental .. .. .                                  | 805           |
| Candles .. .. .                         | 116, 118, 178      | Composition, roller .. .. .                          | 966               | Formable-lye .. .. .                             | 350                    | " geodetic .. .. .                                | 820           |
| Candlesticks .. .. .                    | 410, 482           | Compound, rubber preservative 701                    | 101               | Forms for concrete .. .. .                       | 833                    | " laboratory .. .. .                              | 806           |
| Cane .. .. .                            | 880, 908           | Confettory .. .. .                                   | 111               | " batters' .. .. .                               | 832                    | " surgical .. .. .                                | 822           |
| Canned goods .. .. .                    | 43, 118            | Copiers .. .. .                                      | 328               | Fountain pens .. .. .                            | 971                    | " topographical .. .. .                           | 820           |
| Cane, tin .. .. .                       | 373                | Copper, copper alloys, and manu-<br>factures .. .. . | 342-352           | " .. .. .  | 367, 465               | Intestines, dried .. .. .                         | 62            |
| Cans .. .. .                            | 567, 568, 579, 580 | Copied books .. .. .                                 | 309               | Frames, picture .. .. .                          | 351                    | Iron, and manufactures .. .. .                    | 358-424       |
| Caps: blasting .. .. .                  | 887                | Coral .. .. .  | 100               | Frames for umbrellas .. .. .                     | 811                    | " see also under specified articles .. .. .       | 375, 378      |
| " bottle .. .. .                        | 114, 424           | Coriaria .. .. .                                     | 512-521           | Fruits: artificial .. .. .                       | 634                    | Iron, for laundry use .. .. .                     | 687           |
| " for firearms .. .. .                  | 881                | Cork and manufactures .. .. .                        | 182, 275          | " canned .. .. .                                 | 145                    | Ivory and manufactures .. .. .                    | 104-108       |
| " percussion .. .. .                    | 791                | Corn .. .. .   | 153, 154          | " dried .. .. .                                  | 125                    | " imitation .. .. .                               | 105           |
| Capes and raincoats .. .. .             | 251                | " meal .. .. .                                       | 150, 157          | " evaporated .. .. .                             | 145                    | Japans .. .. .                                    | 609           |
| Capstans .. .. .                        | 815                | " starch .. .. .                                     | 155               | Furnaces .. .. .                                 | 825, 826               | Jars of iron and stone .. .. .                    | 367, 465      |
| Capsules, gelatine .. .. .              | 695                | Cornices, iron .. .. .                               | 396               | Furniture, iron .. .. .                          | 380-382                | Jasper .. .. .                                    | 425           |
| Caput mortuum .. .. .                   | 429                | Corsets .. .. .                                      | 622               | " wood .. .. .                                   | 236-239                | Jewelry: gold .. .. .                             | 447, 460      |
| Caraway seed .. .. .                    | 121                | Corset covers .. .. .                                | 622               | Galbans .. .. .                                  | 728                    | " imitation .. .. .                               | 332           |
| Carbide of calcium .. .. .              | 9                  | Cosmetics .. .. .                                    | 777               | Ganges .. .. .                                   | 946, 947               | " platinum .. .. .                                | 333           |
| Carbons for electric lighting .. .. .   | 292-298, 307       | Cosmoramas .. .. .                                   | 834               | Garters .. .. .                                  | 121                    | " silver .. .. .                                  | 334           |
| Cardboard and manufactures .. .. .      | 88, 921            | Cotton: coriaria .. .. .                             | 512-519           | Gasoline .. .. .                                 | 630                    | Joints for pipes .. .. .                          | 406           |
| Card cases .. .. .                      | 330-332            | " fabrics .. .. .                                    | 355-566           | Gelatin .. .. .                                  | 145                    | Juices, fruit .. .. .                             | 763           |
| Card playing .. .. .                    | 306                | " medicinal .. .. .                                  | 683               | German silver, manufactures .. .. .              | 44                     | Juniper berries and seeds .. .. .                 | 708           |
| Carpets .. .. .                         | 601                | " raw .. .. .  | 507               | " of .. .. .                                     | 343, 346               | Jute: fabrics .. .. .                             | 370, 571      |
| Carriages .. .. .                       | 869                | " wadding .. .. .                                    | 178               | Gin .. .. .                                      | 757                    | " fibre .. .. .                                   | 508           |
| " baby .. .. .                          | 871                |  |                   |  |                        | Kettles, iron .. .. .                             | 376           |

## VENEZUELA.

## TARIFF.]

|                                 |                         |                                 |                    |                                     |             |                                      |                        |
|---------------------------------|-------------------------|---------------------------------|--------------------|-------------------------------------|-------------|--------------------------------------|------------------------|
|                                 | No.                     | No.                             | No.                | No.                                 |             |                                      |                        |
| Kitchen utensils                | 375                     | Nightgowns                      | 629                | Platinum and manufactures 333,338,  | Scissors    | 415, 560                             |                        |
| Lactose                         | 713                     | Nipples for nursing bottles     | 253                |                                     | 340         | Scrap, iron and steel                | 304                    |
| Knives                          | 247, 350, 415, 879, 883 | Nitrates                        | 28, 742            | Plays, piano                        | 806         | Sealing wax                          | 948, 949               |
| Labels                          | 327, 782                | Nutmegs                         | 125                | Ploughshares                        | 399         | Seeders                              | 23                     |
| Laces                           | 618                     | Nuts                            | 240                | Ploughs                             | 31          | Seeds: agricultural                  | 708                    |
| Lacing for transmission belting | 91                      | Oars                            | 130, 131           | Plumbago                            | 332         | " medicinal                          | 744                    |
| Ladies, fire                    | 827                     | Oats                            | 426                | Plumes for hearse                   | 554         | " other                              | 117                    |
| Lampblack                       | 727                     | Ochres                          | 261                | Plush, cotton                       | 617         | Serum                                | 123                    |
| Lamp cleaners                   | 952                     | Oilcloth: for floor covering    | 581                | Plush, silk                         | 754         | Sesame                               | 859                    |
| Lamps                           | 410, 482, 836, 837      | " for packing                   | 260                | Polishes                            | 976         | Sexants                              | 482                    |
| Lanterns: Chinese               | 315                     | " o.s.                          | 671                | Pomades                             | 777         | Shades: candle                       | 962, 963               |
| " magic                         | 824                     | Oils: almond                    | 443, 896           | Porcelain                           | 491, 623    | Shaving lamps                        | 940                    |
| " other                         | 410, 482                | " bituminous for harness        | 641                | Portieres                           | 34, 491     | Shavings, wood                       | 193                    |
| Lard                            | 15                      | " castor                        | 673                | Posts, iron                         | 732         | Shawls                               | 690, 650               |
| Latriures                       | 880                     | " coconut                       | 174                | Potash                              | 117, 163    | Shells, animal                       | 615                    |
| Launchees                       | 867                     | " cottonseed                    | 176                | Potatoes                            | 209         | Sheets: bed                          | 392, 400               |
| Lavender                        | 684                     | " drying                        | 120                | Powder: baking                      | 347         | " iron                               | 377                    |
| Lead                            | 354, 355                | " essential                     | 441                | " brooze                            | 874         | " tin plate for cans                 | 228                    |
| Leather and manufactures        | 84-98,                  | " imitation olive               | 173                | " for clarifying wine               | 499         | " wood fibre                         | 244                    |
|                                 | 100, 101                | " kerosine                      | 442                | " glass                             | 1           | Shingles                             | 244                    |
| Leaves, medicinal               | 741                     | " linseed                       | 443, 896           | " insect                            | 944         | Shirt bosoms                         | 637                    |
| Leaouade, gaseous               | 766                     | " lubricating                   | 119                | " soap                              | 781         | Shirts                               | 910                    |
| Lenses                          | 481                     | " medicinal                     | 442                | " toilet                            | 944         | Shoe polishes                        | 667                    |
| Lentils                         | 136                     | " mineral, for fuel             | 174                | " powder horns                      | 894         | Shoe strings, cotton                 | 667                    |
| Levels                          | 890                     | " olive, pure                   | 774                | Preparations: cleaning & polish-    | 976         | Shoes. See Footwear.                 | 800                    |
| Licores                         | 729                     | " palm                          | 175                | " dentifrice                        | 733         | Shots                                | 31                     |
| Lighting fixtures               | 482                     | " perfumed                      | 174                | " for cleaning boilers              | 733         | Shovels, iron                        | 139                    |
| Limbs, artificial               | 936                     | " prepared for paints           | 174                | " insecticide                       | 459         | Sienna earth                         | 90, 348, 835, 933      |
| Lime                            | 424                     | " rapeseed                      | 50                 | " petroleum                         | 734         | Sights for surveying                 | 829                    |
| Lines, fishing                  | 529                     | " sesame                        | 121                | " soldering                         | 24          | Silicates of aluminum and            | 745                    |
| Linig, hat                      | 782                     | Oil-margarine                   | 121                | Printing presses                    | 314         | Sodium                               | 525-527                |
| Liquore                         | 765                     | Olives                          | 817                | Prioring supplies                   | 24          | Silk and silk manufactures           | 536-539, 587, 606, 607 |
| Liquore                         | 722                     | Onions                          | 251                | Prints                              | 848         | Silk, artificial, manufactures of    | 608                    |
| Litharge                        | 775                     | Opera glasses                   | 270                | Pruning knives                      | 31          | Silk, artificial, manufactures of    | 608                    |
| Lotions                         | 730                     | Organs                          | 276, 938           | Puffs, powder                       | 291         | Silver and manufactures              | 334-336, 341           |
| Lozenges, perfumed              | 730                     | Overcoats                       | 426                | Pulp, paper                         | 818         | Silver leaf                          | 337, 350               |
| Lumber                          | 29, 229-232             | Overshoes, rubber               | 185                | Pumps: hydraulic                    | 687         | Silver ware gilt. See note at end of |                        |
| Macaroni                        | 164                     | Packing for machines            | 34                 | " medicole                          | 687         | tariff                               | 361                    |
| Mace                            | 728                     | Packing cloth                   | 375                | " oxygen                            | 88, 921     | Socks                                | 762                    |
| Machetes                        | 31                      | Paints: water                   | 813                | " thermocautery                     | 958         | Sole                                 | 508                    |
| Machines: agricultural          | 18                      | " other                         | 284                | " Putty                             | 50          | Skates                               | 849                    |
| " for foundries                 | 31                      | Palm leaf                       | 288                | " Quinine                           | 167         | Slate: for billiard tables           | 471                    |
| " for makiing wafers            | 724                     | Pans: evaporating               | 375                | " Ramie, fabrics                    | 185         | " books, blackboards and             | 468                    |
| " and pills                     | 838-840                 | " fryng                         | 324                | " Rapeseed                          | 906         | " pencils                            | 475                    |
| " mining                        | 841                     | " for copying presses           | 324                | " Razors                            | 824         | " roofing                            | 688                    |
| " o.o.s.                        | 841                     | " Paper: blotting               | 288                | " Recons, phonograph                | 726         | Slates                               | 631                    |
| " for shearing animals          | 811                     | " carbon                        | 39                 | " Red lead                          | 652         | Slippers: cloth                      | 279                    |
| " sugar                         | 18                      | " cigarette                     | 324                | " Refrigerators                     | 915         | " straw                              | 112                    |
| " textile                       | 19                      | " gilded                        | 283                | " Reis                              | 709         | " Skeletons                          | 893                    |
| " well drilling                 | 18                      | " letterhead                    | 375, 779           | " Renna extract                     | 68          | " Smalls                             | 59                     |
| Magnesite, calcined             | 452                     | " manufactured 323, 325, 326    | 201, 210, 744      | " Resins                            | 738         | Soda                                 | 778, 914               |
| Malt                            | 196                     | " quatr, heavy                  | 290                | " Revolvers                         | 826         | Sonstone                             | 67                     |
| Manganese                       | 123                     | " o.s. y.                       | 286                | " Reticar                           | 738         | Soda                                 | 663                    |
| Manufacturing cases             | 940                     | " powdered                      | 430                | " Ribbons                           | 128, 139    | Soup pastes                          | 164                    |
| Mannikins                       | 953                     | " printing                      | 654, 655           | " Rings: leather covered            | 143         | Spanish white                        | 693                    |
| Maps                            | 305                     | " sensitized                    | 98                 | " rubber                            | 245, 247    | Speller                              | 354, 355               |
| Marble                          | 425, 433, 435           | " stamped                       | 823                | " Rivets                            | 306         | " Spinaacet                          | 121                    |
| Marjoram                        | 941, 936                | " wall                          | 826                | " Rods for surveying                | 306         | " Spices                             | 72, 254                |
| Masks                           | 921                     | " waterproof                    | 826                | " Rulers, printing                  | 324         | " Spoons, German silver              | 336, 340               |
| Match cases                     | 921                     | Paper clips                     | 823                | " Roofing paper                     | 266         | " Sprayers                           | 31                     |
| Matches                         | 713                     | Paraffin                        | 654, 655           | " See Cordage.                      | 241, 501    | " Springs                            | 392, 872, 945          |
| Materials: building             | 427                     | Parsols                         | 98                 | " Rosaries                          | 186         | " Spurs                              | 246                    |
| " dental filling                | 642                     | Parshment                       | 823                | " Rosin                             | 186         | " Stairways, iron                    | 396                    |
| " for artificial flowers        | 682                     | Parts: boiler                   | 823                | " Ronette wheels                    | 245, 253    | " Staples                            | 179                    |
| " railway                       | 256, 332                | " cornice                       | 826                | " Rubber, manufactures of           | 245, 253    | " starch: cassava                    | 156                    |
| Mats, floor                     | 31                      | " machine                       | 826                | " 255, 256, 258, 263, 265, 268-270  | 245, 253    | " corn                               | 195                    |
| Mattresses                      | 605                     | " sugar mill                    | 971                | " See also under specific articles. | 245, 253    | " o. s.                              | 195                    |
| Medicinal products              | 671-756                 | Pasteboard. See Carboard.       | 687                | " Ruching                           | 639         | " rice                               | 304                    |
| Medicines, n.o.s.               | 707                     | Past ash                        | 77, 78             | " Ruffs                             | 93          | " Stationery, n. o. s.               | 367, 465, 484          |
| Mercury                         | 421                     | Pearls                          | 125                | " Saddles                           | 185         | " Statues                            | 221                    |
| Methyl chloride                 | 725                     | Pennant                         | 874                | " Sacknet bags                      | 27, 660-652 | " Stearn bilers                      | 823                    |
| Microscopes                     | 45                      | Pencil holders                  | 961                | " Sacks                             | 640         | " Searine                            | 71                     |
| Milk, condensed                 | 47                      | Pencils                         | 468, 470           | " Saddle blankets                   | 640         | " Steel (see also Iron):             | 365                    |
| Millet                          | 159                     | Pens: fountain                  | 971                | " bows                              | 915         | " bars, rods, &c                     | 364                    |
| Mill for household use          | 846                     | " steel                         | 961                | " pads                              | 903         | " for corsets                        | 358                    |
| Mineral waters                  | 758                     | Penholders                      | 413                | " Saffron                           | 915         | " manufactured, n. o. s.             | 387                    |
| Mirrors                         | 493, 497                | Pencil nibs                     | 121                | " Sails                             | 368         | " Stereoscopes                       | 821                    |
| Modelling clay                  | 375                     | Perforation caps                | 889                | " Safety razors                     | 815         | " Stills                             | 793, 794               |
| Mortars, iron                   | 472                     | Pierce sprayers                 | 432                | " Saws                              | 165         | " Stockings                          | 602, 604               |
| Mosaic                          | 649                     | Personal effects                | 454                | " Scales                            | 669         | " Stone: artificial                  | 473                    |
| Mosquito netting                | 184, 196                | Petroleum, crude                | 707                | " Saddle blankets                   | 640         | " grinding                           | 453, 456               |
| Moss                            | 184, 196                | Pharmaceutical products, n.o.s. | 1                  | " Sails: common                     | 65          | " lithograph hic                     | 455                    |
| Mother-of-pearl, and manu-      | 104, 106                | " Photographs                   | 824                | " Saffron                           | 915         | " manufactured, n. o. s.             | 423                    |
| factures                        | 104, 106                | " Phosphorus                    | 712                | " Sails: Epsom                      | 740         | " polishing                          | 424                    |
| Motion-picture machines         | 873                     | " Phosphorus                    | 317, 970           | " for cleaning boilers              | 733         | " pumice                             | 45                     |
| Motor cycles                    | 823                     | " Photographs                   | 806                | " Glauber's                         | 741         | " refractory                         | 14                     |
| Motors, electric                | 823                     | " Pianos                        | 142                | " nitrate                           | 741         | Stones, precious and imitation       | 457, 458               |
| Mouthpieces for smoking         | 225, 461, 486, 487      | " Piano players                 | 31                 | " rock                              | 742         | Stools, piano                        | 858                    |
| Multigraphs                     | 844                     | " Pickles                       | 31                 | " Stassfurt                         | 28          | Stoppers                             | 425, 430               |
| Munition bags                   | 891                     | " Picture frames                | 954                | " Sulfate                           | 20, 585     | " 375, 376, 825, 826                 |                        |
| Musaroms                        | 322                     | " Pillars, iron for building    | 301                | " Sulfur                            | 20, 585     | Strainers, felt                      | 789                    |
| Music, sheet                    | 160                     | " Pillow cases                  | 605                | " Sulfuric acid                     | 736         | " for hair bottoms                   | 162                    |
| Mustard                         | 415                     | " Pipes: metal                  | 225, 464, 486, 487 | " Sulfuric acid                     | 736         | " common                             | 206                    |
| Nail clippers                   | 396                     | " Pistols                       | 186, 208           | " Sulfuric acid                     | 736         | " n. o. s.                           | 185                    |
| Nails                           | 448                     | " Piteforks                     | 265, 326, 565      | " Sulfuric acid                     | 736         | Strings for musical instru-          | 110, 418               |
| Naphtha                         | 449                     | " Plants: artificial            | 118                | " Sulfuric acid                     | 736         | meats                                |                        |
| Naphthaline                     | 645                     | " dried                         | 323, 343           | " Sulfuric acid                     | 736         |                                      |                        |
| Narcotics                       | 620, 621                | " live                          | 427, 479           | " Sulfuric acid                     | 736         |                                      |                        |
| Necties                         | 102, 900                | " Plaster of Paris              | 127, 479           | " Sulfuric acid                     | 736         |                                      |                        |
| Needles: knitting               | 406                     |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |
| " sewing                        | 899                     |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |
| Nets, hair                      | 628                     |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |
| Netting: for fish nets or ham-  | 649                     |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |
| net-mosquito                    | 354, 355                |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |
| Nickel, and manufactures        | 354, 355                |                                 |                    | " Sulfuric acid                     | 736         |                                      |                        |



|                           | No.      |                               | No.                |                          | No.           |  | No.                        |
|---------------------------|----------|-------------------------------|--------------------|--------------------------|---------------|--|----------------------------|
| Strops, razor ..          | 306      | Telescopes ..                 | 859                | Trusses ..               | 775           | Waters: toilet ..  | 775                        |
| Stamps for drawing ..     | 312      | Theodolites ..                | 820                | Tubing, rubber ..        | 268, 269      | Watch parts ..   | 851                        |
| Sublimite, corrosive ..   | 1        | Thermometers ..               | 814                | Turpentine ..            | 752           | Watches ..   | 854, 855                   |
| Sugar ..                  | 132, 133 | Thimbles ..                   | 117                | Twine ..                 | 516, 517, 529 | Wax ..   | 64, 65, 108, 191, 273, 925 |
| Suit cases ..             | 86, 97   | Threads ..                    | 524, 528, 529, 532 | Twitcheil reagent ..     | 137           | Wearing apparel ..                                       | 618, 657-659               |
| Sulphates: aluminum ..    | 747      | Tiles: clay ..                | 462                | Type and type metal ..   | 924           | Weed hooks ..  | 21                         |
| " ammonium ..             | 28       | " marble and Jasper ..        | 163, 177           | Typewriter ribbons ..    | 928           | Weights for scales ..                                    | 799, 800, 802              |
| " copper and iron ..      | 1        | " roofing ..                  | 104, 175           | Tyres: iron and steel .. | 875           | Whalebone ..   | 57                         |
| Sulphates: magnesium ..   | 740      | Tin and manufactures ..       | 351-357            | " rubber ..              | 247           | Wheat ..   | 170                        |
| " sodium ..               | 741      | The plate and manufactures .. | 358                | Umbrellas ..             | 654, 655      | Wheels, wagon ..   | 602                        |
| Sulphide of sodium ..     | 749      | Tin and manufactures ..       | 358                | Undercloths ..           | 602-604, 612  | Whetstones ..  | 815                        |
| Sulphite of sodium ..     | 748      | Tin and manufactures ..       | 358                | Underwear ..             | 602-604, 612  | Whips ..   | 908                        |
| Sulphur ..                | 749      | Tin and manufactures ..       | 358                | Urnials ..               | 15            | White cloth ..   | 691                        |
| Sulphur candles ..        | 1        | Tin and manufactures ..       | 358                | Urns, funeral ..         | 7, 979        | White lead ..  | 681                        |
| Sunae ..                  | 654, 655 | Tin and manufactures ..       | 358                | U tensils, kitchen ..    | 375           | Wicks ..   | 617, 618, 877              |
| Sunshades ..              | 290      | Tin and manufactures ..       | 358                | Vaccine, Haffkine's ..   | 17            | Windmills ..   | 19                         |
| Supplies, photographic .. | 290      | Tin and manufactures ..       | 358                | Vacuum cleaners ..       | 810           | " -pare parts for ..                                     | See note at end of tariff  |
| Suspenders ..             | 630      | Tin and manufactures ..       | 358                | Valises, leather ..      | 80            | Wines ..   | 756, 767-773               |
| Sweetmeats ..             | 141      | Tin and manufactures ..       | 358                | Vanilla ..               | 171           | Wire: barbed ..  | 350                        |
| Syringes ..               | 687      | Tin and manufactures ..       | 358                | Varnishes ..             | 909           | " covers for food ..                                     | 386                        |
| Tahye covers ..           | 615, 616 | Tin and manufactures ..       | 358                | Vaseline ..              | 752           | " electrical ..  | 342, 908                   |
| Tachometers ..            | 829      | Tin and manufactures ..       | 358                | Vegetables ..            | 148, 152      | " iron ..  | 360                        |
| Tacks ..                  | 396      | Tin and manufactures ..       | 358                | Velocipedes ..           | 877           | " magnesium ..   | 408                        |
| Tags ..                   | 327      | Tin and manufactures ..       | 358                | Velfes ..                | 851           | " manufactures of ..                                     | 407                        |
| Tale ..                   | 137, 138 | Tin and manufactures ..       | 358                | Ventilators ..           | 617           | " netting ..   | 3, 402, 403                |
| Tallow ..                 | 82       | Tin and manufactures ..       | 358                | Vitacium cases ..        | 617           | Wood and manufactures ..                                 | 217-228, 233-244           |
| Tanks, iron ..            | 828-830  | Tin and manufactures ..       | 358                | Vinegar ..               | 755, 768      | Woolen handles for tools ..                              | See note at end of tariff  |
| Tannin ..                 | 214      | Tin and manufactures ..       | 358                | Visas, blacksmiths' ..   | 815           | Wool ..  | 510                        |
| Tanning extract ..        | 710, 711 | Tin and manufactures ..       | 358                | Visors for caps ..       | 782           | " manufactures, See under Cloth and specific articles .. |                            |
| Tape: for packing ..      | 229      | Tin and manufactures ..       | 358                | Wafers for sealing ..    | 743           | Wraps, wool ..   | 600                        |
| " paper ..                | 228      | Tin and manufactures ..       | 358                | War materials ..         | 37            | Writing materials ..                                     | 904                        |
| " rubber ..               | 253      | Tin and manufactures ..       | 358                | Walking sticks ..        | 905           | Yarn ..  | 525, 527, 530-533          |
| Tape measures ..          | 927      | Tin and manufactures ..       | 358                | Wall board ..            | 228           | Yeast ..   | 22, 197                    |
| Tapers for night lamps .. | 955      | Tin and manufactures ..       | 358                | " paper ..               | 296           | Zinc and manufactures ..                                 | 553, 555                   |
| Taper ..                  | 68       | Tin and manufactures ..       | 358                | Wash basins and bowls .. | 378, 395      | " white ..   | 693                        |
| Tape: cut ..              | 445      | Tin and manufactures ..       | 358                | Washers: iron ..         | 396           |  |                            |
| " wood ..                 | 180      | Tin and manufactures ..       | 358                | " rubber ..              | 247           |  |                            |
| Tea ..                    | 169      | Tin and manufactures ..       | 358                | Wares: mineral ..        | 758           |  |                            |
| Teeth, artificial ..      | 936      | Tin and manufactures ..       | 358                | " orange-blossom ..      | 759           |  |                            |
|                           |          | Tin and manufactures ..       | 358                | " oxygenated ..          | 680           |  |                            |

## CUSTOMS TARIFF.

MONEY, WEIGHTS AND MEASURES. The bolivar is divided into 100 centimos. For weights and measures, Venezuela has adopted the metric system.

## PRELIMINARY DISPOSITIONS.

ART. 1. All foreign merchandise imported through the custom houses of the Republic shall pay import duties on gross weight, according to the following schedule:—

| Class 1 ..... | Bolivars per kilo. |
|---------------|--------------------|
| Class 2 ..... | 0.05               |
| Class 3 ..... | 0.10               |
| Class 4 ..... | 0.25               |
| Class 5 ..... | 0.75               |
| Class 6 ..... | 1.25               |
| Class 7 ..... | 2.50               |
| Class 8 ..... | 10.00              |
| Class 9 ..... | 20.00              |

ART. 2. The following articles shall be free of import duties: See Nos. 1-53.

ART. 3. The Executive is authorized to exempt from the rates of duty prescribed by the present law the following articles, subject to regulations to be prescribed by him:— See Nos. 34 and 35.

ART. 4. The importation of the following articles is prohibited:— See Nos. 36-41.

ART. 5. Merchandise subject to duty shall be classified as hereinafter stated. (See Nos. 42-98.)

ART. 6. In declaring articles the following rules shall be observed:—  
1. The importers shall draw up their declarations in accordance with the provisions of the present law.

2. When an article is specified in the tariff, the component material will not be considered, but only the tariff classification which has been assigned to the article.

3. For the determination of ad valorem surtaxes the consular invoice will be consulted, but the customs authorities may also follow previous declarations, in case the values stated are obviously false.

4. To determine the number (half the sum) of threads in a square of 5 mm. to the side, there shall be used a thread counter of that size; the number of threads in the warp shall be added to those in the filling and the sum divided by 2, any fraction that may result from such division being discarded.

5. In classifying the fabrics included in the present law, such plain fabrics are to be included those in which single weft yarns, running crosswise, pass alternately over and under each of the warp yarns, running lengthwise, forming right angles over the entire fabric, and in which single warp yarns, running lengthwise, pass alternately over and under each of the weft yarns, running crosswise, forming right angles over the entire fabric. In such fabrics all yarns must be of the same thickness.

Fabrics which do not meet the above requirements shall be considered as figured fabrics.

ART. 7. When goods not known in the country or not specified in the tariff are imported, the importer shall state this fact in the consular invoice, and address to the Ministry of Finance a petition verified by the customs authority and accompanied by a sample of the article to be classified.

ART. 8. For the entry through the custom houses of goods exempted from duty by reason of laws or contracts, a previous order of the Ministry of Finance shall be required in each case.

ART. 9. Articles imported knocked down, in separate packages, shall be assessed at the same rate as the complete article.

ART. 10. When common empty glass bottles are imported in cases which are to be used later to carry the same number of full bottles, the bottles and the cases shall be assessed separately at the rates prescribed for each article.

ART. 11. When trunks, travelling bags, blankets or cloth are used, without a decrease in value, as packing for imported articles subject to a lower assessment, than the containers, the contents and containers shall be assessed for duty separately.

ART. 12. Articles which are found upon examination to belong to tariff

classes subject to surtaxes, and which are declared in the same classes without surtaxes, shall be subject to the same penalties as articles found upon examination to belong to a higher tariff class than the one under which they are declared.

ART. 13. Articles subject to ad valorem surtaxes, which have been declared in the consular invoices at a value below their real value, shall be subject to the same penalties as articles found upon examination to belong to a higher tariff class than the one under which they are declared.

ART. 14. When upon examination goods are found to be of less weight or subject to a lower tariff classification than is specified in the declaration, the fact shall be stated in the report of the examination, which is to be signed not only by the inspector but also by the collector of customs and two merchants of recognized standing.

ART. 15. The Executive is authorized to increase up to 25% the import duties on goods from foreign countries which do not provide in their treaties with Venezuela for most-favored-nation treatment.

ART. 16. The Executive is authorized to increase, reduce or abolish rates of duty for sufficient reasons, and to fix rates of duty for articles not specified in this law. Account shall be given of such acts to the National Congress at the following session.

ART. 17. The rates of duty prescribed by Article 1 of the present law are subject to the legal surtaxes of 30% and 25%, both calculated on the original duties, and the resulting amount is subject to a surtax of 1% as a sanitation tax.

Both the ad valorem and the specific surtaxes specified in the present law are subject to the surtaxes stated in this article.

ART. 18. The import tariff law of July 1, 1912, and subsequent Executive decisions in the subject are hereby repealed.

Done in the Federal Legislative Palace, in Caracas, the 10th of June, 1915, the one hundred and sixth year of Independence and the fifty-seventh year of the Federation.

Imports into Venezuela are dutiable on gross weight, i.e., inclusive of the weight of the containers. In case the containers consist of articles specified in the tariff under a higher tariff classification than the contents, they are assessed for duty under their own classification.

All dutiable imports are subject to the following surtaxes:

Two surtaxes of 12 1/2 % of the duty each, authorized by the decree of April 25, 1901.

A surtax of 30 % of the duty established by the decrees of February 16, 1903, and June 4, 1912.

A surtax of 1 % based on the duty increased by the other surtaxes, imposed by the decree of December 29, 1910.

Imports from the West Indies are subject to an additional surtax of 30 % of the import duty, in accordance with the law of June 4, 1881.

In addition to the above, there are a number of surtaxes, specific or ad valorem, prescribed by the tariff for specified articles. These surtaxes do not include certain supplementary dues, such as port charges, wharfage dues, warehouse charges, stamp duties, or some of which are based on the value or weight of the shipment and others on the tonnage of the vessels.

In the case of explosives, prepared foods and pharmaceutical preparations, special restrictions are imposed in regard to importation, inspection or sale, which must be complied with.

According to the decree of June 4, 1914, the importation of explosives, with the exception of ordinary gunpowder, is subject to a permit which may be granted as a result of an application through the Ministry of the Interior. The importation and sale of dynamite has been restricted by the decree of June 27, 1913, to the National Government operating through the Department of Public Works.

Pharmaceutical preparations of a determined formula must bear labels showing the quantity of active substances contained in each dose and the names of these substances.

Adulterated and imitation food products must be plainly labelled as such, both on the immediate container and outer packing and their component substances specified. Such labels must be in Spanish, with translations into such other languages as may be desired.

[TARIFF.]

The internal tax on cigarettes provided for by the law of June 12, 1913, is 5 bolivars per kilo.

The internal revenue law of June 12, 1915, prescribes the following internal taxes for imported liquors:

Brandy and rum, 1.25 bolivars per litre; gin, bitters, anisette and the like, 1.50 bolivars per litre; and cognac, whiskey &c., 2.50 bolivars per litre. For liquors of an alcoholic strength exceeding 50° the tax is increased proportionately. The tax on imported beer is 0.30 bolivar per litre.

Shippers must present to the Venezuelan consular for certification four copies of the consular invoice, which should contain the following data: The names of the shipper and the consignee, the port of shipment, the port of destination, the kind of vessel, its name, nationality, and the name of its captain; the mark, number, kind and destination of each package, its contents, exact gross weight in kilos, and its value.

# IMPORT DUTIES.

(In force June 10, 1915.)

The letters a.o.s. in the text mean "not otherwise specified."

| Nos. | Articles.   | Rate of duty. |
|------|---|---------------|
| 1    | Carbolic acid, arsenic, sulphur, carbolineum, creoline, and similar disinfectants, chloro-naphtholeum, azoic orisole, calcium chloride, eucalyptus (liquid), phenolic iron formaldehyde, calcium hypochlorite, ferric sulphate, sulphur canoles, zeoliteum, and other liquids, pastes, balms, and powders used to exterminate insects, mice, and rats....   | Free.         |
| 2    | Sulphuric acid.....   | "             |
| 3    | Barbed wire for fences, iron wire netting with meshes at least 3 centimetres (1.18 inches) except; or other iron wire netting for fencing and iron staples not less than 2 centimetres (0.78 inch) wide, made of wire exceeding 3 millimetres (0.12 inch) in diameter.....  | "             |
| 4    | Live animals.....   | "             |
| 5    | Disinfecting apparatus of all kinds.....  | "             |
| 6    | Apparatus for exterminating insects and charges therefor.....   | "             |
| 7    | Co flus containing bottles and urns with ashes.....   | "             |
| 8    | Coal and carbons for electric arc lights.....   | "             |
| 9    | Calcium carbide.....  | "             |
| 10   | Catalogues.....   | "             |
| 11   | Romao cement.....   | "             |
| 12   | Wood ashes.....   | "             |
| 13   | Ice, when imported through ports where there are no factories for the manufacture of ice or where the ice factories are not in operation.....   | "             |
| 14   | Refractory bricks, earth, sand, and stone.....  | "             |
| 15   | Latrines and urinals with their accessories.....  | "             |
| 16   | Books, bound or unbound, treating of sciences, arts, and trades, including Spanish dictionaries.....  | "             |
| 17   | Haffkine's vaccine; Yersin's serum.....   | "             |
| 18   | Machinery for mining and foundries and textile machinery a.o.s.....   | "             |
| 19   | Windmills and machines for drilling artesian wells.....   | "             |
| 20   | Small samples of fabrics, of wall paper in pieces not over 60 centimetres (19.7 inches) long, and of other goods, provided they are not saleable. (Samples in excess of 25 kilos, will be assessed at the rate of 0.25 bolivar per kilo.).....  | "             |
| 21   | Gold coin of legal currency.....  | "             |
| 22   | Grape skins; yeast, alcoholic, of all kinds.....  | "             |
| 23   | Live plants, including rubber, for cultivation, and bulbs and tubers imported for the same purpose.....   | "             |
| 24   | Printing presses and type, leads and other metal articles for printing; prepared ink, including that used in lithography; heavy paper for making matrices, and the alloy of lead and aluminium (type metal) used for printing by the stereotype process.....  | "             |
| 25   | Bricks, together with chains, flooring, and component parts, when imported by agricultural enterprises.....   | "             |
| 26   | Quinine of the following formulae:<br>Quinine sulphate, $C_{20}H_{24}N_2O_8$ 80, $H_2O + 7H_2O$ .....<br>" biophosphate, $C_{20}H_{24}N_2O_8$ , $SO_4$ , $H_2O + 7H_2O$ .....<br>" hydrochloride, $C_{20}H_{24}N_2O_8$ , $HCl + 7H_2O$ .....<br>" by-hydrochloride, $C_{20}H_{24}N_2O_8$ , $HCl + 2H_2O$ .....<br>" dihydrochloride, $C_{20}H_{24}N_2O_8$ , $2HCl$ .....<br>" valerateum, $C_{20}H_{24}N_2O_8$ , $C_4H_9O_2$ , $12H_2O$ .....<br>" hydrochlorophosphate, $(C_{20}H_{24}N_2O_8)2HClPO_4$ , $H_2O + 2H_2O$ .....  | "             |
| 27   | Common seashell and bags, imported to be used for the exportation of mangrove bark, mother-of-pearl shell, and divi-divi, provided the importer prove the re-exportation of these bags. The customs authorities will require the importers to give security for the amount of the duty on the bags for a period not exceeding six months.....   | "             |
| 28   | Natural potassium salts, Chile saltpetre (for agricultural uses as a fertilizer), ammonium sulphate, potassium sulphate, acid phosphates, and substances not specified, of animal, vegetable, mineral or composite origin, which are suitable for use only as fertilizers.....  | "             |
| 29   | Beech of pine or pitch pine exceeding 25 centimetres (about 11 inch) in thickness.....  | "             |
| 30   | Rat and mouse traps.....  | "             |
| 31   | The following machines and implements for agricultural use: Stamp machines; ploughs and ploughshares; fanning mills, sifters, shellers, pulpers, washers, polishers, rakes, driers, separators, and hullers, for the treatment of coffee; hoes, mattocks, bush knives (cazabos), pruning knives and shears of all kinds, and mattocks for clearing the ground, with or without wooden handles; fanning mills; cotton gins; grain hullers; fibre strippers; shellers; cotton gins; sawyers; manure spreaders; manure forks and sickles; sprayers; automatic for watering and disinfecting; hydraulic bulging presses (prensas para empujar); oil presses; sawyers for stripping henequen, pits, and similar fibres; rakes and similar tools; rollers and cloth crushers of all kinds; driers for the treatment of cacao; reapers and harvesters; seeders; bayonet cut- | "             |

Nos.

Articles.

Rate of duty (not including surtaxes), per kilo.

|  |   |            |
|--|---|------------|
| 32   | Personal effects brought in by foreign diplomatic officials and by national envoys upon their return, subject to compliance with the local formalities.....   | Free.      |
| 33   | Passengers' baggage, excepting new articles and furniture, which shall be dutiable, even if used according to the proper tariff classification, with a reduction in proportion to depreciation caused by use.....   | "          |
| NOTE.—The import duties on new articles imported as baggage shall be subject to a surtax of 20 % and to an additional surtax of 30 % if imported from the West Indies. |   | "          |
| 34   | Apparatus for purifying, clarifying, evaporating, and granulating sugar; brass pumps for cane juice; pumps for molasses; sugar carts; centrifugal machines; sugar-cane carriers with their iron and wood fittings; copper, brass, or iron evaporating pans for cane juice; bagasse burners and grating bagasse driers; steel tanks with conical bottoms for cane juice; steel tanks for purifying cane juice and for canejuice syrup (melao); cylindrical steel tanks for hot water; tanks with strainers for cane juice; tanks for molasses; sugar mills and spare parts; steam pipes and other articles, including buildings and railway material, imported for the establishment of sugar centrals; small iron posts for fences..... | "          |
| 35   | White printing paper, with or without steel or glazed, intended exclusively for printing of periodicals or books of a scientific nature or for public instruction.....  | Prohibited |
| 36   | Apparatus for coining money.....  | "          |
| 37   | War materials.....  | "          |
| 38   | Silver, nickel, and copper coins.....   | "          |
| 39   | Cigarette paper.....  | "          |
| NOTE.—The articles mentioned in the four preceding items may be imported only by the National Government.  |   | "          |
| 40   | Saccharin and similar substances, known as xazine, dulcific, sacarine, ascarine, dulcine, Lyons sugar, true saccharin, mineral sugar, or any other substitute for sugar of similar origin, in quantities greater than 100 grams (0.22046 lb.).....  | "          |
| 41   | Sea salt.....   | "          |

# ANIMAL SUBSTANCES.

## I. ANIMAL PRODUCTS AND BY-PRODUCTS.

### A.—Etable.

|  |   |         |
|--|---|---------|
| 42   | Prepared foods of animal origin in the form of powders, glutinized compounds, or extracts, a.o.s.....                                   | 0.78    |
| 43   | Animal by-products, prepared or not, and preserved foods of animal origin, a.o.s., even if containing animal amounts of vegetables..... | .38     |
| NOTE.—Smoked, salted, pressed, and dried fish are included in this item. |   | .75     |
| 44   | Gelatin of all kinds.....   | .06     |
| 45   | Eggs.....   | 3.50    |
| 46   | Artificial butter, the use of which is permitted under the conditions prescribed by the sanitary regulations in force.....              | .75     |
| 47   | Milk, condensed, preserved, or sterilized.....  | * 9.375 |
| 48   | Lard, rendered.....   | * 3.125 |
| 49   | Butter, pure.....   | * 9.375 |
| 50   | Oleomargarine.....  |         |
| 51   | Fish, preserved in a fresh state by freezing or any other process.....  | .25     |
| 52   | Cheese of all kinds.....  | .75     |
| 53   | Sauces.....   | .10     |
| 54   | Sardines, preserved in any manner.....  | .75     |
| 55   | Bacon.....  |         |

### B. Industrial.

|                              |  |         |
|------------------------------|--|---------|
| 56                           | Egg albumen, dry.....  | 1.25    |
| 57                           | Whalebone and imitations thereof.....  | 2.50    |
| 58                           | Residues of lard, oils, and comestibles, ground.....                           | .75     |
| 59                           | Snails and slugs, prepared for forming pieces or ornaments.....                | 2.50    |
| 60                           | Charcoal, animal.....  | .10     |
| 61                           | Tortoiseshell, unmanufactured.....   | * 1.875 |
| 62                           | Fleishings, hide cuttings, and dried intestines.....                           | .10     |
| 63                           | Bone ash.....  | .10     |
| Wax, animal, unmanufactured: |  | 1.25    |
| 64                           | White, pure or mixed.....  | .75     |
| 65                           | Yellow, black or light.....  | .75     |
| 66                           | Horseshair or bristles (cruds), a.o.s.....                                     | 1.25    |
| 67                           | Bristles, wild boars.....  | 1.25    |
| 68                           | Glee, compound, liquid or in paste.....  | 1.25    |
| 69                           | Fish glue.....   | 1.25    |
| 70                           | Glee, liquid, for shoemaking.....  | .25     |
| 71                           | Horns, bones, and broofs, unmanufactured.....                                  | 1.25    |
| 72                           | Sponges.....   | .75     |
| 73                           | Spermaceti.....  | .75     |
| 74                           | Stearine, pure or mixed with 30 % of paraffin.....                             | .25     |
| 75                           | Grasses, animal, a.o.s.....  | .75     |
| 76                           | Hair, human, and imitations thereof, unmanufactured.....                       | 1.25    |
| 77                           | Pearls, uncut, or mounted in gold, silver, or platinum.....                    | 20.00   |
| plus ad val.                 |  | 5 %     |
| 78                           | Artificial.....  | * 3.75  |
| 79                           | Hides, untanned.....   | .75     |
| 80                           | Feathers for mattresses, pillows, and cushions.....                            | 2.50    |
| 81                           | Ornamental, in the natural state or manufactured, and artificial feathers..... | 1.25    |
| 82                           | Tallow, crude or pressed.....  | .75     |

\* Including special surtax of 30 % of duty.

† Including special surtax of 20 % of duty.

| Articles.   |              | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. | Articles.   |    | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|---|--------------|---|---|----|---|
| II.—MANUFACTURES.   |              |   |   |    |   |
| A.—Leather goods.   |              |   |   |    |   |
| 85 Rings, covered with hide, leather, or sole leather   | 1.25         |   | 152 Vegetables, not prepared  | .. | .25   |
| 84 Harness  | 9.375        |   | 153 Corn, whole   | .. | \$.11   |
| 85 Manufactures of tanned hides, n.o.s.   | 5.00         |   | 154 " cracked   | .. | .25   |
| 86 Valises, trunks, boxes, suit cases, and travelling bags of<br>sole leather or raw hide   | 5.00         |   | 155 Cornstarch  | .. | 1.25  |
| 87 Belting and bands of raw hide for the transmission of<br>power   | 75           |   | 156 Malt or malted barley   | .. | .10   |
| 88 Handbags, eye-glass and spectacle cases, brief cases, cigar<br>cases, match cases, purses, tobacco pouches, card cases,<br>and all other similar articles of leather         | 5.00         |   | 157 Manioc  | .. | 0.10  |
| 89 Footwear, finished or half-finished, n.o.s.  | 20.00        |   | 158 Honey, natural or artificial  | .. | 10.00   |
| 90 Sieves, leather  | 1.25         |   | 159 Millet  | .. | .75   |
| 91 Leather lacing for transmission belting  | .75          |   | 160 Mustard, whole or ground  | .. | .75   |
| 92 Leather, varnished or patent, and other tanned hides,<br>unmanufactured, n.o.s.  | 2.50         |   | 161 Grape skins (arajo de uvas) in spirits  | .. | .25   |
| 93 Rugs made of cattle hides  | 5.00         |   | 162 Straw and dried grass, other than medicinal, such as hay<br>and similar grasses, intended for use as feed for animals                       | .. | * .3125   |
| 94 Leather covers for rollers used in printing and litho-<br>graphy   | .75          |   | 163 Potatoes  | .. | .10   |
| 95 Gloves, leather, n.o.s.  | 10.00        |   | 164 Soap pastes made from flour, such as manioc, vermi-<br>celli, &c.   | .. | 1.25  |
| 96 Buckles covered with leather, for saddlery   | .75          |   | 165 Sago, raw or in the grain   | .. | .25   |
| 97 Suit cases of imitation leather  | 1.25         |   | 166 Sauces  | .. | .75   |
| 98 Finger-stalls or gloves of leather, for sewing   | .25          |   | 167 Rapeseed  | .. | .25   |
| 99 Parchment and imitations thereof   | 1.25         |   | 168 Tapioca   | .. | .25   |
| 100 Tips, leather, for billiard cases   | .75          |   | 169 Tea   | .. | 1.25  |
| 101 Sole leather and imitations thereof   | .75          |   | 170 Wheat, whole or broken  | .. | .25   |
|   |              |   | 171 Vanilla   | .. | 1.25  |
| B.—Miscellaneous.   |              |   |   |    |   |
| 102 Needles, knitting, of bone or horn  | .75          |   | 172 Oil, rapeseed   | .. | .25   |
| 103 Animals, stuffed  | .25          |   | 173 " linseed   | .. | 1.45  |
| 104 Albums and books with covers of tortoiseshell, ivory, or<br>mother-of-pearl   | 10.00        |   | 174 " sesame, cottonseed and palm   | .. | .75   |
| 105 Manufactures, n.o.s., of horn or bone, or imitation tor-<br>toise shell, ivory, or mother-of-pearl  | 2.50         |   | 175 " prepared for paints, and drying oils n.o.s.   | .. | .75   |
| 106 Manufactures, n.o.s., of tortoiseshell, ivory, or mother-<br>of-pearl, or containing any of these substances  | 13.125       |   | 176 " essential, for industrial purposes  | .. | 1.25  |
| 107 Buttons of bone or mother-of-pearl, n.o.s.  | 1.25         |   | 177 " coccaint  | .. | 10.00   |
| 108 Wax, animal, manufactured in any form, n.o.s.   | 2.50         |   | 178 Cotton wadding  | .. | * 1.75  |
| 109 Cord  | 2.50         |   | 179 Starch, cassava   | .. | 10.00   |
|   | plus ad val. | 5%  | 180 Wood tar  | .. | .10   |
| 110 Strings and twisted cords for musical instruments, made<br>of animal material   | 1.25         |   | 181 Indigo  | .. | 10.00   |
| 111 Brooms and brushes of animal bristles   | 1.25         |   | 182 Cork dust mixed with glue, and pressed cork dust  | .. | .10   |
| 112 Skeletons or parts thereof, natural or artificial, for the<br>study of medicine   | 2.50         |   | 183 Saffron   | .. | 1.25  |
| 113 Tooth picks, quill  | 2.50         |   | 184 Spanish moss (barba de palo)  | .. | .25   |
| 114 Hair, human, and imitations thereof, manufactured   | * 15.00      |   | 185 Rattan, rushes, cane, reeds, palm leaf, willow and straw<br>n.o.s.  | .. | .25   |
| 115 Candles, tallow   | .75          |   | 186 Pitch or rosin  | .. | .10   |
| 116 " of sperm oil, stearine, or composition  | 1.25         |   | 187 Charcoal, in pieces   | .. | .10   |
|   |              |   | 188 " powdered  | .. | .25   |
| VEGETABLE SUBSTANCES.   |              |   |   |    |   |
| I.—PLANTS AND SEEDS.  |              |   |   |    |   |
| 117 Seed potatoes and seeds, other than edible or for medi-<br>cinal use  | 0.05         |   | 189 Shells of almonds and similar fruits  | .. | .10   |
| 118 Live plants of all kinds, not otherwise specified, and dried<br>herbs and plants other than medicinal   | .05          |   | 190 Horsebean (cebadilla)   | .. | .75   |
|   |              |   | 191 Wax, vegetable, black or yellow, unmanufactured   | .. | .75   |
| II.—VEGETABLE PRODUCTS.   |              |   |   |    |   |
| A.—Edible.  |              |   |   |    |   |
| 119 Olive oil, pure   | .25          |   | 192 Hair, vegetable, and the like   | .. | .35   |
| 120 " imitation   | 1.25         |   | 193 Bark of oak and other trees, used for tanning; shavings<br>of campeche, lignum vite, brazilletto, mulberry, sandal<br>wood and similar wood | .. | .10   |
| 121 Olives, garlic, capers, caraway seed, anise seed, cinnamon,<br>onions, cloves, cummin seed, wild marjoram, red<br>peppers, tomato sauce, and spices not otherwise specified | .75          |   | 194 Cotton waste for cleaning machinery   | .. | .10   |
| 122 Bran of wheat, flaxseed, corn, oats, rye, or of any other<br>grains; cakes made from such bran; and any other<br>prepared feed for animals, not otherwise specified         | .10          |   | 195 Dextrine, leucine and similar starches n.o.s.   | .. | .25   |
| 123 Sesame  | .75          |   | 196 Ears of grain and natural moss, dried or coloured, for<br>decoration  | .. | 2.50  |
| 124 Foods, prepared, of vegetable origin, not otherwise specified   | .75          |   | 197 Yeast (used in bread making)  | .. | .75   |
| 125 Almonds, hazelnuts, peanuts, chestnuts, and all other<br>nuts or dried fruits with shells, not otherwise specified  | .75          |   | 198 Lubricating tow for machinery   | .. | 0.25  |
| 126 Almonds, shelled  | 1.25         |   | 199 Gum arabic, lump or powdered  | .. | * .3125   |
| 127 Canary seed   | .75          |   | 200 Gommeline   | .. | .75   |
| 128 Rice in the grain   | .11          |   | 201 Gum-lac, gum-traeganth, copal, and all gums and<br>resins n.o.s.  | .. | 1.975   |
| 129 " ground; arrowroot   | .25          |   | 202 Fats, vegetable, n.o.s.   | .. | .75   |
| 130 Oats, whole   | .10          |   | 203 Icecream  | .. | .75   |
| 131 " rolled or ground  | .25          |   | 204 Firewood  | .. | .10   |
| 132 Sugar, unseparated or brown   | .25          |   | 205 Hops  | .. | .75   |
| 133 " white or refined; candy sugar   | .75          |   | 206 Straw or cane for chair bottoms   | .. | .75   |
| 134 Coffee  | 10.00        |   | 207 Sticks of coconut wood (palletas de coco) for working<br>gold-bearing sands   | .. | .10   |
| 135 Cocoa   | 10.00        |   | 208 Pitch, common, refined, and rosin   | .. | .10   |
| 136 French beans, navy beans, chick-peas, kidney beans,<br>lentils and edible grains n.o.s.   | * .275       |   | 209 Baking powder   | .. | .75   |
| 137 Barley, whole   | .10          |   | 210 Resin, pine   | .. | .10   |
| 138 " rolled or ground  | .75          |   | 211 Tonka beans in the shell  | .. | .75   |
| 139 Bye in the grain  | .10          |   | 212 " other   | .. | 1.25  |
| 140 Chocolate   | .75          |   | 213 Tobacco, leaf, and stems  | .. | 10.00   |
| 141 Sweetmeats of all kinds   | .75          |   | 214 Tannin  | .. | .10   |
| 142 Pickles in vinegar or mustard n.o.s.  | * .375       |   | 215 Grass, dried, for packing   | .. | .10   |
| 143 Mustard, aromatic   | .75          |   | 216 Sumac, crude or powdered  | .. | .25   |
| 144 Fruits, fresh   | .10          |   |   |    |   |
| 145 " preserved in brandy, in their own juice, or in syrup,<br>or dried   | .75          |   | III.—WOODS AND MANUFACTURES OF WOOD, COMBINED OR NOT<br>WITH OTHER MATERIALS.   |    |   |
| 146 Biscuits of all kinds, unsweetened  | .25          |   | 217 Fans, other than folding, of pasteboard, with handles of<br>common wood, with or without advertisements                                     | .. | .25   |
| 147 " of all kinds, sweetened   | .75          |   | 218 Fans, folding or not, of bamboo or other wood and paper,<br>with or without advertisements  | .. | .75   |
| 148 Grain and vegetables, prepared, n.o.s.  | .75          |   | 219 Fans, folding, of wood and paper, with decorations of<br>cotton or wool   | .. | 1.25  |
| 149 Flour and meal made from oats, wheat, barley or peas,<br>and all flour not otherwise specified  | .25          |   | 220 Curtain hooks, curtain rods, frames for hanging<br>draperies, moulding and knobs, painted, varnished,<br>gilded or silvered                 | .. | * 1.25  |
| 150 Potato flour, corn meal and rye flour   | .75          |   | 221 Hoops and staves, wooden, for casks, hogsheds, barrels<br>and cisterns  | .. | .10   |
| 151 Mushrooms, dried or in sauce  | .75          |   | 222 Paving blocks of wood, measuring not over 60 centi-<br>metres (23.6 inches) to the side   | .. | .25   |
|   |              |   | 223 Trunks and valises of wood, and boxes for gloves, hand-<br>kerchiefs, &c.   | .. | 1.25  |
|   |              |   | 224 Barrels, hogsheds and casks   | .. | .25   |
|   |              |   | 225 Mouthpieces and smoking pipes, with or without parts<br>of rubber   | .. | 1.25  |
|   |              |   | 226 Boxes, common wood, knocked down or not, and box<br>shooks  | .. | .75   |

\* Including special surtax of 10 % of duty.

\* Including special surtax of 25 % of duty.

\* Including special surtax of 10 % of duty.

• Including special surtax of 25 % of duty.

† Corn oil is dutiable at 0.3125 bolivar per kilo.

‡ Including special surtax of 80 % of duty.

§ Including special surtax of 50 % of duty.

|| Including special surtax of 30 % of duty.



TARIFF.]

| Nos. | Articles.   | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|------|---|---|
| 227  | Beads, woolen, including rosary beads   | 2.50  |
| 228  | Sheets of pressed wool fibre for covering walls and ceilings                              | .25   |
| 229  | Lumber o.s. in beams not less than 25 centimetres (9.84 inches) thick                     | .05   |
| 230  | Lumber, not planed or grooved, in planks not more than 25 centimetres thick               | .10   |
| 231  | Lumber prepared for shipbuilding, round timbers of pine or pitch pine, intended for masts | .05   |
| 232  | Lumber, planed, grooved or in the form of veneer  | .25   |
| 233  | Manufactures of common wood o.s.  | .75   |
| 234  | " of artificial wood o.s.   | * 9.375   |
| 235  | " of fine woods o.s.  | 1.25  |
|      | Furniture   |   |
| 236  | Common wood, willow, rush or cane   | 0.75  |
| 237  | Fine wood, such as rosewood, mahogany and walnut  | 1.25  |
| 238  | With backs or bottoms upholstered in leather, wool, silk, cotton or horsehair             | 1.25  |
| 239  | Common wood, gilded   | 1.25  |
| 240  | Cars for boats  | 2.50  |
| 241  | Rosaries, woolen  | .75   |
| 242  | Barbers' and dentists' chairs o.s.  | .75   |
| 243  | Boards prepared for oil paintings   | .10   |
| 244  | Shingles  | .10   |

IV.—RUBBER AND MANUFACTURES THEREOF.

|     |   |      |
|-----|---|------|
| 245 | Teething rings, with or without nipples   | 1.25 |
| 246 | Bath tubs, portable, rubber, and their accessories  | 1.25 |
| 247 | Rubber manufactured in the form of waxes, rings with core of cloth, transmised in heling, billiard strips, horsehoe pulleys, tyres for carriages and carts, and parts of coffee cleaning machines | .75  |
| 248 | Manufactures of rubber and celluloid o.s.   | 2.50 |
| 249 | Rubber, lined or not, for clothing  | 1.25 |
| 250 | " liquid  | 2.50 |
| 251 | Capes and raincoats, rubberized   | 1.25 |
| 252 | Cement made of rubber and benzol  | 2.50 |
| 253 | Rubber bands for footwear   | 2.50 |
| 254 | Belts of oilcloth   | 2.50 |
| 255 | Sponges, rubber   | 2.50 |
| 256 | Floor mats, rubber  | 2.50 |
| 257 | Celluloid hooks for shoes   | 1.25 |
| 258 | Erasers, rubber   | 2.50 |
| 259 | Gutta percha, manufactures thereof  | 1.25 |
| 260 | Oilcloth o.s.   | .75  |
| 261 | " for floors  | 1.25 |
| 262 | Travelling bags of oilcloth   | .25  |
| 263 | Nipples for nursing bottles   | 1.25 |
| 264 | Films for cinematographs  | 2.50 |
| 265 | Plants, artificial, of rubber   | .75  |
| 266 | Rollers for printing and lithography  | 2.50 |
| 267 | Heels covered with celluloid  | 2.50 |
| 268 | Tubes, rubber, more than 15 millimetres (about 0.6 inch) in diameter  | .75  |
| 269 | Tubes, rubber, less than 15 millim-tes in diameter  | 2.50 |
| 270 | Shoes, rubber   | 2.50 |

V.—MANUFACTURES OF VARIOUS VEGETABLE MATERIALS.

|     |                                     |       |
|-----|-------------------------------------|-------|
| 271 | Baskets and trays of reed or willow | .75   |
| 272 | Straw covers for bottles            | .10   |
| 273 | Manufactures of vegetable wax       | 2.50  |
| 274 | Cigars and cigarettes               | 10.00 |

NOTE.—Cigarettes are subject, in addition, to the tax provided for by the cigarette revenue law.

|     |   |       |
|-----|---|-------|
| 275 | Cork in the form of boards, stoppers, cigarette mouth-pieces, and all other articles o.s.   | 1.25  |
| 276 | Machine for pecking   | .75   |
| 277 | Brooms and brushes made of palm or other vegetable materials  | 2.50  |
| 278 | Tow, plain or twisted, for caulking; tarred oakum   | .10   |
| 279 | Slippers of straw braid   | 17.50 |
| 280 | Tobacco, cut, for cigarettes, pressed tobacco, chewing tobacco, twist for chewing, snuff, and tobacco prepared in any manner o.s. | 10.00 |

VI.—PAPER AND MANUFACTURES THEREOF.

| A.—Paper.                    |  |                   |
|------------------------------|--|-------------------|
| 281                          | Printing paper, not sized or glazed  | * 1.25            |
| 282                          | Waterproof paper for copying presses   | 1.25              |
| 283                          | Paper o.s.   | * 2.75            |
| 284                          | Blotting paper   | .75               |
| 285                          | Tinfoil for fasteners, in strips 1 centimetre (0.3937 inch) wide by 12 centimetres (4.7 inches) long | .75               |
| 286                          | Wall paper   | plus ad val. 10 % |
| 287                          | Sensitized paper for photography   | 1.25              |
| 288                          | Carbon paper   | 2.50              |
| 289                          | Gilded or silvered paper   | 2.50              |
| 290                          | Embossed paper and coloured paper for artificial flowers   | 2.50              |
| 291                          | † Paper pulp in sheets, mutilated in accordance with the Customs requirements                        | .05               |
| B.—Pasteboard and cardboard. |  |                   |
| 292                          | Common pasteboard of a thickness of 1 millimetre (about 0.04 inch) or more                           | .10               |
| 293                          | Common pasteboard less than 1 millimetre thick   | .15               |
| 294                          | Waterproof cardboard for roofing and other uses  | .10               |
| 295                          | Fine cardboard   | .25               |

\* Including special surtax of 25 % of duty.  
 † Oilecloth and linoleum weighing more than 1 kilo. per square metre (25.5 ounces per square yard) are dutiable at 0.375 bolivar per kilo.  
 ‡ Including special surtax of 50 % of duty.  
 § Including special surtax of 10 % of duty.  
 ¶ Sheets must be mutilated by perforation not more than 14 centimetres (5.5 inches) apart.

| Nos.                      | Articles.  | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|---------------------------|--|---|
| 296                       | Cardboard for wall covering  | .75   |
| 297                       | " prepared for oil painting  | plus ad val. 10 %   |
| 298                       | " for mounting photographs   | 1.25  |
| C.—Manufactures of paper. |  |   |
| 299                       | Albums, blank, without ornaments of metal, plush or silk on the covers   | 2.50  |
| 300                       | Albums, blank, and books with covers ornamented with metal, plush or silk                                      | 10.00   |
| 301                       | Block calendars, mounted on cardboard or on chromos, bearing advertisements                                    | .10   |
| 302                       | Almanacs in pamphlet form, for advertising   | .05   |
| 303                       | Advertising pamphlets  | .10   |
| 304                       | " matter with lithographed or printed designs, bearing no advertisements                                       | 1.25  |
| 305                       | Atlases, maps and charts for astronomy, geography, navigation and topography; celestial and terrestrial globes | .05   |
| 306                       | Playing cards  | * 1.875   |
| 307                       | Manufactures of cardboard o.s.   | .75   |
| 308                       | Bottle covers of cardboard   | .10   |
| 309                       | Letter copying books   | 1.25  |
| 310                       | Curtains of cardboard or paper   | .75   |
| 311                       | Confectionery boxes of cardboard or paper  | 1.25  |
| 312                       | Stamps for drawing   | 1.25  |
| 313                       | Cheques, receipts, permits and similar printed matter  | 1.25  |
| 314                       | Prints on paper o.s., loose or bound   | 1.25  |
| 315                       | Paper lanterns   | 1.25  |
| 316                       | Pamphlets and bulletins for primary instruction, in paper or half bound  | .75   |
| 317                       | Photographs  | 1.25  |
| 318                       | Printed books, in sheets or in paper covers, o.s.  | .05   |
| 319                       | " bound, o.s.  | .25   |
| 320                       | Blank books and note books   | * 3.825   |
| 321                       | Travelling bags of cardboard   | 1.25  |
| 322                       | Music, in sheets, bound or half bound  | .10   |
| 323                       | Paper manufactures o.s.  | 1.25  |
| 324                       | Letter head paper  | 1.25  |
| 325                       | Shirt fronts, collars and cuffs of paper, including those lined with cloth                                     | 1.25  |
| 326                       | Artificial plants of paper   | 2.50  |
| 327                       | Labels or tags, printed or lithographed  | 1.25  |
| 328                       | Paper tape and confetti  | * 2.75  |
| 329                       | Envelopes of all kinds   | 2.50  |
| 330                       | Cards—Blank  | .75   |
| 331                       | Printed or lithographed  | 1.25  |
| 332                       | Post cards and cards with decorations, designs and pictures  | 1.25  |

MINERAL SUBSTANCES.

I.—METALS.

A.—Gold, silver, platinum, and manufactures thereof.

|     |  |                  |
|-----|--|------------------|
| 333 | Jewellery of gold or platinum, with or without pearls or precious stones                 | 20.00            |
|     |  | plus ad val. 5 % |
| 334 | Jewellery and other articles of silver   | 10.00            |
| 335 | Articles, silver plate, o.s.   | 5.00             |
| 336 | Knives, forks, spoons, and other similar articles  | * 3.75           |
| 337 | Gold and silver foil in booklets   | 5.00             |
| 338 | " silver and platinum, not manufactured  | .05              |
| 339 | " for dental use   | 20.00            |
| 340 | Manufactures of gold and platinum o.s., and articles o.s. with parts of gold or platinum | 20.00            |
|     |  | plus ad val. 5 % |
| 341 | Manufactures of silver o.s., and articles o.s. with parts of silver                      | 10.00            |

B.—Copper and alloys and manufactures thereof.

|     |  |         |
|-----|--|---------|
| 342 | Copper wire, covered or not, for electrical purposes   | .25     |
| 343 | Articles of German silver, white metal, and similar alloys, of any form o.s.                                   | 5.00    |
| 344 | Brass, bronze, and copper, crude, or in the form of bars, rods, flings or sheets                               | .25     |
| 345 | Manufactures of brass, bronze and copper o.s., whether or not polished, varnished, tinned or coated with brass | .75     |
| 346 | Headstails, bit chains, spurs, stirrups, bits, saddle horns, and buckles, of white metal or German silver      | 2.50    |
| 347 | Bronze powder  | 1.25    |
| 348 | Sieves of copper wire  | .75     |
| 349 | Copper scrap   | 1.3125  |
| 350 | Knives, forks, spoons, and similar articles of German silver   | * 1.875 |
| 351 | Bronze for   | 1.25    |
| 352 | Copper ore   | .25     |

C.—Tin, nickel, lead, zinc, and manufactures thereof.

|     |   |     |
|-----|---|-----|
| 353 | Sheets of zinc, perforated for, for boehies   | .10 |
| 354 | Tin and tin alloys, nickel, lead, zinc, and spelter, crude, or in bars, rods, flings or sheets                    | .25 |
| 355 | Manufactures of tin, spelter, lead and zinc o.s., whether or not polished, varnished, tinned or coated with brass | .75 |
| 356 | Tin and plumbeous ores  | .25 |
| 357 | Tin and lead foil   | .75 |

D.—Iron, steel, and manufactures thereof.

|     |  |     |
|-----|--|-----|
| 358 | Manufactures of iron, steel and tin plate o.s., whether or not polished, varnished, tinned or plate with brass or nickel | .75 |
|-----|--|-----|

\* Including special surtax of 50 % of duty.  
 † Including special surtax of 15 % of duty.  
 ‡ Including special surtax of 10 % of duty.  
 § Including special surtax of 25 % of duty.

## MINERAL SUBSTANCES—continued.

| No.s. | Articles.   | Rate of duty (not including surtaxes), per kilo. |
|-------|---|--|
| 359   | Plumbing supplies of iron, plated with brass or nickel ..   | .75  |
| 360   | Wire, iron, galvanized or not ..  | .10  |
| 361   | Sinks, water closets of iron ..   | .25  |
| 362   | Anchor and chains for boats ..  | .25  |
| 363   | Fish hooks ..   | .10  |
| 364   | Cast steel, covered or not ..   | 2.50   |
| 365   | Rail tube, iron, nickelled or enamelled, with the requisite accessories ..  | .25  |
| 366   | Barrels, hogsheds and casks of iron ..  | .25  |
| 367   | Busts, statues, fountains, troughs, flower pots and jugs of iron ..   | .25  |
| 368   | Safes, iron ..  | .25  |
| 369   | Iron cement ..  | .75  |
| 370   | Staves or candelabra of iron wire ..  | .25  |
| 371   | Safety-razor blades ..  | 1.25   |
| 372   | Cautioners of iron for industrial uses, weighing over 50 kilos. (110.23 pounds) ..  | .10  |
| 373   | Tin plate receptacles, with or without attached or painted labels ..  | .75  |
| 374   | Buckles, iron, for saddlery and harness, tinned, nickelled or coated with brass ..  | .75  |
| 375   | Manufactures of iron, such as stoves, boilers, broilers, stoves, buckets, cake pans (bushes), flat irons, portable kettles, frying pans, toasters, and all other kitchen and household utensils, whether or not tinned or enamelled and with or without covers of tin plate; water heaters, nickel plated or not .. | .25  |
| 376   | Electric irons, toasters, and other electric household appliances, nickel plated ..   | 1.45   |
| 377   | Sheets of tin plate, painted or lithographed with the trade marks of domestic industries, to be manufactured within the country into containers for the products of such industries ..  | .10  |
| 378   | Cash basins, iron, nickel plated or enamelled ..  | .75  |
| 379   | Iron flings ..  | 1.25   |
| 380   | Iron, with or without small ornaments of copper or brass ..   | .25  |
| 381   | Iron and brass, not included under the preceding tariff number ..   | *.375  |
| 382   | Iron, with parts of wood or canvas ..   | .75  |
| 383   | Candlesticks, iron, enamelled or not ..   | .25  |
| 384   | Pens, steel ..  | .25  |
| 385   | Barbers' and dentists' chairs of iron, in which the weight of the iron part exceeds 50% of the total, even if the seats or backs are upholstered ..   | 4.375  |
| 386   | Wire covers for food ..   | Free   |

## E.—Materials for construction and industrial purposes.

|     |   |      |
|-----|---|------|
| 387 | Structural iron and steel, such as I, T and U beams and angle iron, material for reliefs and concrete, such as perforated or cut sheets, and twisted or corrugated bars and rods ..   | .05  |
| 388 | Metal accessories for the manufacture of corsets, suspenders and garters ..   | 2.50 |
| 389 | Cable and rigging of iron and steel ..  | .25  |
| 390 | Gutters and spouts of tin plate or galvanized iron ..   | .10  |
| 391 | Pillars, iron ..  | .10  |
| 392 | Spring of iron and steel wire ..  | .25  |
| 393 | Hoops of iron and steel ..  | .10  |
| 394 | Scrap iron and steel, and iron ore, intended for smelting ..  | .05  |
| 395 | Iron and steel in the form of bars, rods, filings, round and square shapes, plates and sheets ..  | .10  |
| 396 | Iron and steel, galvanized or not, manufactured into washers, brads, nails, scupper nails, rivets, tacks, wire cloth for bed springs, balconies, doors, stairways, balustrades, window gratings, cornices, and similar ornaments, corrugated roofing, hooks, with or without flanges .. | .25  |
| 397 | Tin plate ..  | .10  |
| 398 | Black or galvanized plates of iron for boilers, gutters or tanks ..   | .10  |
| 399 | Iron sheets, stamped or painted, for ceilings or walls ..   | .25  |
| 400 | Tin plate (lata paja de hierro) for covering trunks ..  | .25  |
| 401 | Posts, iron or steel, for electric installations ..   | .10  |
| 402 | Wire netting, iron, with meshes measuring not more than 2 millimetres (0.1111 inch) in either direction ..  | .05  |
| 403 | Wire netting, n.o.s. ..   | .25  |
| 404 | Metal shingles ..   | .25  |
| 405 | Pipes of iron, tin and lead, and elbow and other joints for such pipes ..   | .10  |

## F.—Miscellaneous.

|     |  |      |
|-----|--|------|
| 406 | Needles; plus; hairpins; eyelets and hooks and eyes for clothing and footwear ..   | 2.50 |
| 407 | Wire frames for wigs, clothes hangers, bird cages, hat racks and similar articles of wire ..   | .75  |
| 408 | Magnesium wire ..  | 5.00 |
| 409 | Manufactures of aluminium, n.o.s. whether or not polished, jammed, tinned, or coated with brass ..                                       | .75  |
| 410 | Candeliers, candelabra, candle sticks, ship's lanterns, lanterns, branched candle sticks, lamps, and candle holders, of common metals .. | .75  |
| 411 | Asbestos, crude, powdered, prepared for covering boiler and for similar uses ..  | .25  |
| 412 | Asbestos yarn, paper, machine packing, and similar articles ..   | .75  |

Including special surtax of 80 % of duty.  
 \* Including special surtax of 50 % of duty.  
 † Including special surtax of 75 % of duty.  
 ‡ Including needles, weighing more than 5 grammes (about 0.18 ounce) each, not dutiable at 0.75 bolivar per kilo, but at 5 bolivares (about 1.18 ounce) each at 2.50 bolivar per kilo, and needles for hypodermic syringes at 20 bolivares per kilo.

| No.s. | Articles.  | Rate of duty (not including surtaxes), per kilo. |
|-------|--|--|
| 413   | Buttons for collars, cuffs and shirts, of metal, plain or with springs, other than of gold or silver, even if containing parts of ivory, bone, celluloid, or similar material .. | 2.50   |
| 414   | Metal capsules for bottles ..  | 1.75   |
| 415   | Pen knives, paper knives, bowie knives, razors, table knives, forks, spoons, scissors, and nail clippers n.o.s. ..   | 1.25   |
| 416   | Metal strings for musical instruments ..   | 1.25   |
| 417   | Trinkets, other than those wholly or partly of gold, platinum or silver ..   | 2.50   |
| 418   | Metal flowers ..   | .75  |
| 419   | Hooks of zinc or copper for shoes ..   | 2.50   |
| 420   | Buckles for hats, clothing, and footwear ..  | 2.50   |
| 421   | Mercury ..   | 1.25   |
| 422   | Paper clips ..   | 1.25   |
| 423   | Bottle stoppers with metal caps ..   | .75  |
| 424   | Crown corks ..   | .75  |

## H.—STONES, EARTHS, BITUMENS, AND THEIR DERIVATIVES.

## A.—Stones and earths.

|     |   |      |
|-----|---|------|
| 425 | Alabaster, granite, jasper, marble, and similar stone, cut or in the form of manufactures n.o.s. ..   | .75  |
| 426 | Red ochre, asbestos, ochres, and other pigments for use with water ..   | .10  |
| 427 | Clay, hydraulic lime, common lime, white cement, <i>edulcinate</i> , chalk, common rough stones, gypsum or sulphate of lime, in lumps or powdered, and similar building materials n.o.s. .. | .10  |
| 428 | Armenian bole ..  | .75  |
| 429 | Coast mortuum ..  | .10  |
| 430 | Chalk, white or red, in lumps or ground ..  | .25  |
| 431 | Emery, in lumps or powdered ..  | .25  |
| 432 | Calined magnesite ..  | .05  |
| 433 | Marble, in the rough ..   | .25  |
| 434 | Flint, touchstone, polishing stone, and other similar stones n.o.s. ..  | .75  |
| 435 | Marble powder and waste ..  | .10  |
| 436 | Rock salt for cattle ..   | .10  |
| 437 | Talc, manufactures of n.o.s. ..   | 2.50 |
| 438 | „ in sheets or powder ..  | .75  |
| 439 | Sienna earth and bath bricks ..   | .10  |
| 440 | Chalk in pieces or powder ..  | .25  |

## B.—Mineral products.

|     |   |       |
|-----|---|-------|
| 441 | Kerosene ..   | .25   |
| 442 | Heavy mineral oils n.o.s., suitable for fuel ..   | .10   |
| 443 | Lubricating oils, mineral ..  | .25   |
| 444 | Bituminous oil for blacking and varnishing harness ..   | .75   |
| 445 | Mineral tar ..  | .10   |
| 446 | Asphalt ..  | .10   |
| 447 | Jet, crude ..   | .75   |
| 448 | Benzine, kerosolite, and naphtha ..   | .05   |
| 449 | Naphthalene ..  | .25   |
| 450 | Paraffin, pure or mixed ..  | *.375 |
| 451 | Moulding clay ..  | .10   |
| 452 | Cement for joining marble ..  | .75   |
| 453 | Wastes and fine stones for grinding ..  | 1.25  |
| 454 | Crude petroleum and mineral bitumens n.o.s. ..  | .10   |
| 455 | Lithographic and printing stones ..   | .25   |
| 456 | Grindstones and whetstones of all kinds and shapes n.o.s. ..  | .25   |
| 457 | Precious stones, unset ..   | 20.00 |
| 458 | Imitation precious stones, unset ..   | 5 %   |
| 459 | Preparations of all kinds n.o.s., composed principally of petroleum or the products and residues of its distillation .. | .25   |

## C.—Manufactures.

|     |  |        |
|-----|--|--------|
| 460 | Manufactures n.o.s. of jet or imitation jet, or containing parts of these materials ..                                     | ‡3.125 |
| 461 | Asphalt for engraving ..   | 1.25   |
| 462 | Floor tiles of clay ..   | .10    |
| 463 | Tile, marble and jasper ..   | .75    |
| 464 | Monumental and marking stones ..   | 2.50   |
| 465 | Busts, statues, flower pots, fountains, and vases of alabaster, granite, marble, or similar stone ..                       | 1.30   |
| 466 | Paraffin crayons ..  | .75    |
| 467 | Soapstone ..   | .75    |
| 468 | Slate books and pencils, and slate blackboards, with or without frames ..  | .10    |
| 469 | Blackboard chalk ..  | .25    |
| 470 | Pencils n.o.s. ..  | 1.25   |
| 471 | Emery cloth and paper ..   | .25    |
| 472 | Mosics for building purposes ..  | *.18   |
| 473 | Compositions in imitation of marble, granite, or other fine stones, in manufactures of any form n.o.s. ..                  | .75    |
| 474 | Slate or imitating tiles ..  | .10    |
| 475 | Tiles of clay, slate, or of a mixture of asbestos and clay ..  | .10    |
| 476 | Billiard chalk in cakes, tablets, and other forms ..   | .75    |
| 477 | Tombstones of granite, marble, or similar stone (not including marble slabs, which are dutiable under class 4, No. 463) .. | .25    |
| 478 | Paraffin candles ..  | 1.25   |
| 479 | Manufactures of gypsum n.o.s. ..   | .75    |

## III.—CRYSTAL, GLASS, PORCELAIN, CHINA, AND MANUFACTURES THEREOF.

|     |  |      |
|-----|--|------|
| 480 | Beads, bangles, and rosary beads, of glass, china, or any other material n.o.s. .. | 2.50 |
|-----|--|------|

\* Including special surtax of 50 % of duty.

† Including special surtax of 25 % of duty.

‡ Including special surtax of 30 % of duty.

§ Including special surtax of 80 % of duty.

| TARIFF.]                | Articles.  | Rate of duty (not including surtaxes), per kilo. | Nos.   | Articles.  | Rate of duty (not including surtaxes), per kilo. |
|-------------------------|--|--|--|--|--|
| 481                     | Eye-glasses and spectacles, without parts of gold, silver, or platinum, and lenses for the same, imported separately   | 2.50   | 543  | Waterproof fabrics of wool   | 5.00   |
| 482                     | Candeliers, globes, glass candle shades, candelabra, candle sticks, lanterns, branched candle sticks, lamps, and lanterns for candles, of glass, crystal, porcelain or china                                 | .75  | 544  | Woolen fabrics n.o.s.  | 10 %   |
| 483                     | Bath tubs, common, porcelain, and their accessories, even if the latter are of metal   | .25  | C.—Linen and ramie, pure or mixed.   |  |  |
| 484                     | Miner's jars, flower pots, shallow dishes, and similar decorative articles of common earthenware and porcelain, glazed or unglazed, painted, printed, varnished, with or without reliefs                     | • 2875<br>.25                                    | 545  | Linen fabrics, pure or mixed with cotton, bleached, dyed, or printed, plain or figured, exceeding 140 grammes per sq. metre (about 4.13 ounces per sq. yard)   | 2.50   |
| 485                     | Nursing bottles, glass   | .25  | 546  | Fabrics of the kind specified in the preceding tariff number, unbleached: linen fabrics, pure or mixed with cotton, plain or figured, unbleached or with unbleached grounds and coloured stripes or checks, weighing more than 70 grammes per sq. metre (2.65 ounces per sq. yard) and containing in half a sq. of 5 millimetres (0.19685 inch) not more than 13 threads. (In figured fabrics the threads are to be counted in the most closely woven parts) | 1.25   |
| 486                     | Mouthpieces and smoking pipes of common earthenware or porcelain   | .75  | 547  | Fabrics of the kind specified in the preceding number, containing in half a sq. of 5 millimetres (0.19685 inch) more than 13 threads, and weighing more than 70, but not more than 140, grammes per sq. metre (not more than 2.65, but not more than 4.13, ounces per sq. yard), and containing in half a sq. of 5 millimetres (0.19685 inch) more than 13 threads, inclusive  | • 1.875  |
| 487                     | Mouthpieces and smoking pipes of china   | 2.50   | 548  | Not more than 18 threads   | 2.50   |
| 488                     | Common bottles of dark or light glass, and square bottles of the same materials ordinarily used for gin  | • 1.125<br>.10                                   | 549  | From 19 to 23 threads, inclusive   | • 3.75   |
| 490                     | Stoneware bottles, glazed or not   | .10  | 550  | More than 23 threads   | • 6.25   |
| 491                     | Porti-rings of glass beads or bugles   | .25  | 551  | Linen fabrics, pure or mixed with cotton, bleached, dyed, or printed, figured or embroidered, weighing more than 70, but not more than 140, grammes per sq. metre (not more than 2.65, but not more than 4.13, ounces per sq. yard)  | 6.00   |
| 492                     | Demijohns  | .75  | 552  | Linen fabrics, pure or mixed with cotton, bleached, dyed, or printed, plain or figured, weighing not more than 70 grammes per sq. metre (2.65 ounces per sq. yard)   | • 7.50   |
| 493                     | Mirrors of all kinds, framed or not  | .75  | NOTE.—Common unbleached linen cloth, used for sacks and packing, is included under Nos. 570 and 571.       |  |  |
| 494                     | Flowers of glass or china  | .75  | 553  | Fabrics of ramie, pure or mixed with cotton or linen   | 5.00   |
| 495                     | Wash bowls of common porcelain   | .75  | D.—Cotton.   |  |  |
| 496                     | Manufactures n.o.s. of common porcelain and earthenware  | .25  | 554  | Velveteen, corduroy, and plush, cotton   | 5.00   |
| 497                     | Plate glass, silvered  | .75  | 555  | Cottons, bleached or dyed, plain or figured, embroidered or open worked, nappé or not, n.o.s., weighing more than 130 grammes per sq. metre (3.83 ounces per sq. yard)   | 1.25   |
| 498                     | Articles of glass or china, with ornaments of gilded or silvered metal   | 2.50   | 556  | Fabrics of the kind specified in the previous number, printed, weighing between 130 and 140 grammes per sq. metre (3.83 to 4.13 ounces per sq. yard)   | • 1.5625   |
| 499                     | Powdered glass   | .10  | NOTE.—These weighing over 140 grammes per sq. metre are dutiable under class 5, at 1.25 bolivars per kilo. |  |  |
| 500                     | Manufactures of china n.o.s.   | 2.50   | 557  | Colored cotton fabrics, made entirely of dyed yarn or of dyed and dyed yarn, plain or figured, smooth or with stripes or squares, fancy or not, weighing from 70 to 100 grammes per sq. metre (2.06 to 2.95 ounces per sq. yard) and containing in half a sq. of 5 millimetres (0.19685 inch) not more than 13 threads. (In figured fabrics the threads are to be counted in the most closely woven parts)   | 1.25   |
| 501                     | Rosaries, glass  | .75  | 558  | Colored cotton fabrics, made entirely of dyed yarn or of dyed and dyed yarn, containing in half a sq. of 5 millimetres (0.19685 inch) more than 13 threads, provided the weight per sq. metre is from 101 to 130 grammes inclusive, or less than 2.06, ounces per sq. yard)  | 2.50   |
| 502                     | Bottle stoppers with crown of glass or porcelain   | .25  | 559  | Plain  | • 3.125  |
| 503                     | Sheet glass and crystal, white or coloured, not bevelled, with interior reinforcement of wire netting  | • 3.125<br>• 3.75                                | 560  | Figured or embroidered   | • 3.125  |
| 504                     | Sheet glass, bevelled  | .75  | 561  | Cotton fabrics, bleached, plain, containing in half a sq. of 5 millimetres (0.19685 inch):   | 1.25   |
| 506                     | Manufactures of glass and crystal n.o.s.   | .75  | 562  | Not more than 16 threads   | 2.50   |
| TEXTILES.               |  |  | 563  | More than 16 threads, inclusive  | 5.00   |
| I. RAW MATERIALS.       |  |  | 564  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 507                     | Cotton, raw  | .25  | 565  | Not more than 16 threads   | 2.50   |
| 508                     | Hemp, flax, silk, jute, and other raw vegetable fibres, n.o.s.   | .10  | 566  | More than 16 threads   | 5.00   |
| 509                     | Esparto, raw   | .75  | 567  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 510                     | Wool, raw  | .75  | 568  | Not more than 16 threads   | 2.50   |
| II. YARNS.              |  |  | 569  | More than 16 threads   | 5.00   |
| 511                     | Cotton yarn for wicks  | 2.50   | 570  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 512                     | Rope of cotton, hemp or linen, measuring from 4 to 14 millimetres (0.15719 to 0.55118 inches) in diameter  | .75  | 571  | Not more than 16 threads   | 2.50   |
| 513                     | Rope of cotton, hemp, or linen, measuring less than 4 millimetres in diameter  | 1.25   | 572  | More than 16 threads   | 5.00   |
| 514                     | Rope, cotton, for hammocks   | 2.50   | 573  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 515                     | Cordage, common, n.o.s.  | 2.50   | 574  | Not more than 16 threads   | 2.50   |
| 516                     | Cords and twine of cotton or linen of 10 or more strands   | 2.50   | 575  | More than 16 threads   | 5.00   |
| 517                     | " " and twine of cotton or linen, with an admixture of rubber  | 5.00   | 576  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 518                     | " " cotton, wool, or linen, with an admixture of rubber  | 5.00   | 577  | Not more than 16 threads   | 2.50   |
| 519                     | " " cotton or linen, n.o.s.  | 5.00   | 578  | More than 16 threads   | 5.00   |
| 520                     | " " of wool, pure or mixed with cotton or linen  | 5.00   | 579  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 521                     | Rope of hemp, with a core of tow, for relos  | 13.125   | 580  | Not more than 16 threads   | 2.50   |
| 522                     | Worsted yarn with a thread of silk   | 2.50   | 581  | More than 16 threads   | 5.00   |
| 523                     | " " yarn   | 5.00   | 582  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 524                     | Thread of imitation silver or gold   | 10.00  | 583  | Not more than 16 threads   | 2.50   |
| 525                     | Yarn: Animal silk, mixed with other materials  | 20.00  | 584  | More than 16 threads   | 5.00   |
| 526                     | " " Artificial silk, pure or mixed with other materials  | 12.50  | 585  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 527                     | " " Animal silk, pure  | 15 %   | 586  | Not more than 16 threads   | 2.50   |
|                         |  | plus ad val.                                     | 587  | More than 16 threads   | 5.00   |
| 528                     | Thread for shoemakers  | .75  | 588  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 529                     | Twine: heavy thread of hemp or pita; fishing lines and cords of hemp or pita   | .75  | 589  | Not more than 16 threads   | 2.50   |
| 530                     | Single yarn of cotton, hemp, linen or jute, dyed or not  | 1.25   | 590  | More than 16 threads   | 5.00   |
| 531                     | " " of wool, pure or mixed   | 2.50   | 591  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 532                     | Sewing thread, common; yarn for embroidering and knitting; twisted yarn in the form of a thin cord, known as bookbinder's thread, which is too flexible to twist and can be used in hand and machine weaving | 1.25   | 592  | Not more than 16 threads   | 2.50   |
| 533                     | Yarn for crocheting  | 1.25   | 593  | More than 16 threads   | 5.00   |
| 534                     | Candle wicks   | 2.50   | 594  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 535                     | Fishing lines of horse hair  | .75  | 595  | Not more than 16 threads   | 2.50   |
| III. FABRICS.           |  |  | 596  | More than 16 threads   | 5.00   |
| A.—Silk, pure or mixed. |  |  | 597  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 536                     | Bolting cloth  | 2.50   | 598  | Not more than 16 threads   | 2.50   |
| 537                     | Fabrics, n.o.s.  | 10.00  | 599  | More than 16 threads   | 5.00   |
| 538                     | Animal silk, mixed with other materials  | 15 %   | 600  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| 539                     | Animal silk, pure  | 20.00  | 601  | Not more than 16 threads   | 2.50   |
|                         |  | plus ad val.                                     | 602  | More than 16 threads   | 5.00   |
| 540                     | Artificial silk, pure or mixed   | 12.50  | 603  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
| B.—Wool, pure or mixed. |  |  | 604  | Not more than 16 threads   | 2.50   |
| 540                     | Flannel and baize  | 2.50   | 605  | More than 16 threads   | 5.00   |
| 541                     | Cassimeres of pure wool, containing in half a sq. of 5 millimetres (0.19685 inch) not more than 16 threads, and weighing less than 50 grammes per sq. metre (1.47 ounces per sq. yard)                       | 3.00   | 606  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |
|                         |  | plus ad val.                                     | 607  | Not more than 16 threads   | 2.50   |
| 542                     | Waterproof fabrics of wool and rubber  | 10 %   | 608  | More than 16 threads   | 5.00   |
|                         |  | 2.50   | 609  | Cotton fabrics, coloured or printed, n.o.s., plain, containing in half a sq. of 5 millimetres (0.19685 inch):  | 2.50   |

\* Including special surtax of 15 % of duty.  
† Including special surtax of 12 1/2 % of duty.  
‡ Including special surtax of 25 % of duty.  
§ Including special surtax of 50 % of duty.  
|| Including special surtax of 25 % of duty.



## TEXTILES—continued

| Nos. | Articles.  | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|------|--|---|
|      | with cotton, used for bags and packing, with or without coloured stripes or checks of round or flattened yarn; not bleached by any chemical process, and containing not more than 6 threads in half a sq. of 5 millimetres (0.19685 inch). |   |
| 570  | § Bleached chemically or containing more than 6 threads in half a sq. of 5 millimetres (0.19685 inch)  | .25   |
| 571  | § Bleached chemically or containing more than 6 threads in half a sq. of 5 millimetres (0.19685 inch)  | .75   |
|      | <i>P.—Felt.</i>  |   |
| 572  | Felt, for paper making   | .75   |
| 573  | “ for saddle cloths, 12 millimetres (0.4724 inch) or more in thickness   | .75   |
| 574  | “ cotton, for lithography  | 1.25  |
| 575  | “ for ironing machines   | 2.50  |
| 576  | “ in the piece for clothing  | 16.25   |
| 577  | “ transmission belting   | .75   |
| 578  | Filten and felt strainers for industrial purposes  | 1.25  |
|      | (Felt for hats, see Nos. 785-787.)   |   |

## G.—Textiles of various materials or mixtures, and textiles not included in preceding sections.

|     |  |       |
|-----|--|-------|
| 579 | Packing canvas, covered with paper   | .25   |
| 580 | Canvases covered with paper, for making envelopes, and canvases treated with sulphate of copper  | .75   |
| 581 | Oilcloth for packing   | .75   |
| 582 | Heavy sail duck (lona), unbleached, of cotton or linen   | .75   |
| 583 | Light duck (loneta), unbleached, cotton or linen, weighing more than 250 grammes per sq. metre (7.37 ounces per sq. yard), made of twisted threads of ply yarns, or of single threads, doubled in the warp and filling or in only one of these | .75   |
| 584 | Light duck (loneta), unbleached, cotton or linen, weighing not more than 250 grammes per sq. metre (7.37 ounces per sq. yard)  | 1.25  |
| 585 | Samples of fabrics in small pieces without commercial value:   |       |
|     | Up to 25 kilos. (55.115 pounds)  | Free. |
|     | Excess above 25 kilos.   | .25   |
| 586 | Fabrics of cotton or linen, mixed with goat hair   | 2.50  |
| 587 | Fabrics of cotton or linen, mixed with artificial silk to an extent of not more than 20% by weight   | 5.00  |
| 588 | Coarse cloth known as camels' hair cloth   | .10   |
| 589 | Cloth prepared for cleaning metals   | .75   |
| 590 | Cotton unbleached fabrics for industrial filters   | .25   |
| 591 | Canvas prepared for oil painting   | .75   |
| 592 | Fabrics of horsehair or containing horsehair for interlining garments or covering furniture  | .75   |
| 593 | Floor coverings of cotton, hemp, esparto, or linen   | .75   |
| 594 | Common fabrics of cotton, hemp, or linen, for furniture  | .75   |
| 595 | Bookbinders' cloth   | 1.25  |
| 596 | Waterproof cloth of cotton and rubber for the manufacture of raincoats   | 1.25  |
| 597 | Fabrics of all kinds, combined or embroidered with imitation gold or silver  | 10.00 |

## IV.—MANUFACTURES.

|     |  |       |
|-----|--|-------|
| 598 | Fans of cotton, woolen, or linen cloth, with frames of bone or wood  | 2.50  |
| 599 | Fans of silk or feathers or imitations thereof, with frames of tortoise-shell, ivory, or mother-of-pearl   | 5.00  |
| 600 | Wraps, or shawls, of wool, pure or mixed with cotton   | 5.00  |
| 601 | Carpets  | 2.50  |
|     | <i>plus ad val.</i>  | 20%   |
| 602 | Undershirts o.s.s., knit drawers, and hosiery, cotton  | 2.50  |
| 603 | Undershirts, knit, cotton, with collars and cuffs, or made of silk, but the latter may be replaced by wool   | 9.75  |
| 604 | Undershirts, drawers, and hosiery, of wool, pure or mixed with cotton or linen   | 5.00  |
| 605 | Pillows, cushions, and mattresses, not covered with silk   | 2.50  |
| 606 | Articles and materials of pure animal silk o.s.s.  | 20.00 |
|     | <i>plus ad val.</i>  | 15%   |
| 607 | Articles and materials of animal silk, mixed with other materials, o.s.s.  | 10.00 |
|     | <i>plus ad val.</i>  | 15%   |
| 608 | Articles, materials, and fabrics of artificial silk, pure or mixed with other materials, o.s.s.  | 12.50 |
| 609 | Badt robes, cotton   | 9.75  |
| 610 | Simple pieces of oilcloth  | 1.25  |
| 611 | Bags and covers for umbrellas and parasols, of silk, pure or mixed   | 20.00 |
| 612 | Drawers, linen, pure or mixed with cotton  | 10.00 |
| 613 | Shirts of cotton, wool, or linen   | 10.00 |
| 614 | Tie pieces for slippers (alpargatas)   | 5.00  |
| 615 | Table covers, bedspreads, coverlets, hammocks, and sheets, of cotton or linen, pure or mixed   | 2.50  |
| 616 | Table covers, bedspreads, and coverlets, of wool, pure or mixed with cotton or linen   | 5.00  |
|     | <i>NOTE.</i> —When the articles specified in the two preceding numbers have small ornaments of silk, they will be subject to a surtax of 15% of the duty.  |       |
| 617 | Chasubles, vaticum crosses, pivialis, dalmatics, stoles, maniples, chalice cloths, bands, and other ornaments for sacerdotal or ecclesiastical use   | 5.00  |
| 618 | Ribbons, laces, trimmings, and other articles for wearing apparel, of cotton, wool, linen, pure or combined with one another, or with imitation gold or silver, or containing rubber to give them elasticity | 5.00  |
| 619 | Belts of cotton, woolen, or linen fabrics in combination with rubber, with ornaments and watch pockets of leather and nickel-plated or brass-plated buckles  | 5.00  |

† In the original text the basis for classification is half the number (or number) or threads in a sq. of 5 millimetres.

‡ Including special surtax of 50% of duty.

§ Including special surtax of 25% of duty.

| Nos. | Articles.   | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|------|---|---|
| 620  | Neckties: Cotton or wool.   |   |
| 621  | Of animal or artificial silk, pure or mixed with other materials  | 20.00   |
| 622  | Corsets, stays, and 1 corset covers   | 10.00   |
| 623  | Portières of corals of vegetable material   | 1.25  |
| 624  | Curatins: Cotton or linen   | 5.00  |
| 625  | Wool, pure or mixed with cotton or linen  | 47.50   |
| 626  | Cravates and ties   | 2.50  |
| 627  | Collars, cuffs, and shirt bosoms, of cotton or linen  | 10.00   |
| 628  | Netting for fish nets or hammocks (chinchorros), of all kinds   | 5.00  |
| 629  | Night gowns and chemises of cotton or linen, wholly or partly made up or in part                                  | 5.00  |
| 630  | Waist and suspenders of all kinds   | 10.00   |
| 631  | Knitted boots (escarines), of cotton, wool, or linen  | 5.00  |
| 632  | Mats and matting for floors, of vegetable fibres  | .75   |
| 633  | Table mats of dyed cork   | .75   |
| 634  | Artificial flowers and fruits o.s.s.  | 10.00   |
| 635  | Finished covers and bags of cotton, wool, or linen, pure or mixed, for parasols, umbrellas, and sunshades         | 10.00   |
| 636  | Blankets: Cotton  | 1.25  |
| 637  | Wool  | 2.50  |
| 638  | Pillow cases of cotton or linen   | 10.00   |
| 639  | Ruffs, rouchings, and similar articles, of cotton or linen, pure or mixed   | 10.00   |
| 640  | Saddle cloths and sweat-pails of all kinds  | 5.00  |
| 641  | Gloves: Horsehair   | 1.25  |
| 642  | Friction of cotton or any other material  | 1.25  |
| 643  | Cotton, wool, or linen, pure or mixed   | 2.50  |
| 644  | Travelling bags of cloth  | 1.25  |
| 645  | Table cloths and napkins of cotton or linen   | 2.50  |
| 646  | Materials o.s.s., for artificial flowers  | 10.00   |
| 647  | Wicks for lamps   | .75   |
| 648  | “ for wax tapers, candles, and tinder boxes   | 1.25  |
| 649  | Mosquito nets with framework, but without ornaments of any kind, made of cotton or linen fabrics                  | .75   |
| 650  | Shawls, scarfs, and similar articles of cotton, wool, linen, or ramie, pure or mixed                              | 5.00  |
| 651  | Towels of cotton or linen   | 2.50  |
| 652  | Handkerchiefs, cotton, not hemmed   | 2.50  |
|      | <i>NOTE.</i> —Hemmed handkerchiefs will be subject to a surtax of 50% of the duty.                                |   |
| 653  | Handkerchiefs, linen, pure or mixed with cotton   | 10.00   |
| 654  | Umbrellas, sunshades, and parasols:   |   |
| 655  | Cotton, wool, or linen, pure or mixed   | 2.50  |
| 656  | Natural or artificial silk, pure or mixed   | 5.00  |
| 657  | Artificial plants of cloth  | 2.50  |
| 658  | Clothing, wholly or partly made, o.s.s.   |   |
| 659  | Of fabrics and trimmings of cotton or linen, pure or mixed  | 10.00   |
| 659  | Of fabrics and trimmings of wool, pure or mixed   | 20.00   |
|      | Of natural or artificial silk, pure or mixed with other materials   | 30.00   |
| 660  | Bags: Hemp, manken, jute, or other similar fabric   | 15%   |
| 661  | Use of the materials specified in the preceding number  | .75   |
| 662  | Of canvas, duck, or similar fabric  | 1.25  |
| 663  | Hemp soles for slippers (alpargatas)  | .75   |
| 664  | Covers of waterproof canvas, with or without eyelets  | .75   |
| 665  | Brads: Cotton, wool, or linen, from 7 to 15 centimetres (2.76 to 5.91 inches) in width, for cinches and saracines | 1.25  |
| 666  | Common cotton, for heel straps of slippers (alpargatas)   | 1.25  |
| 667  | Cotton, horsehair, or wool, for shoes   | 5.00  |
| 668  | Hose of hemp  | .75   |
| 669  | Sails for ships   | .75   |
| 670  | Divers' suits   | 2.50  |

## CHEMICAL, MEDICINAL, AND PHARMACEUTICAL PRODUCTS.

|     |   |        |
|-----|---|--------|
| 671 | Oils: Almond  | .75    |
| 672 | Medicinal o.s.s.  | 1.25   |
| 673 | Custor  | 1.25   |
| 674 | Lead acetate  | .25    |
| 675 | Acids: Sulphuric (mas)  | .25    |
| 676 | Liquid carbonic (gas)   | .10    |
| 677 | Stearic, oleic, nitric, hydrochloric or muriatic, boric, formic (impure or denatured), lactic, and oxalic   | .25    |
| 678 | Acetic  | .75    |
| 679 | Tartaric  | .75    |
| 680 | Oxygenated water  | 1.25   |
| 681 | White lead or lead carbonate  | 1.25   |
| 682 | Alloys, cement, and other filling materials for use in dentistry, except fine gold in any form, which is included in the ninth class dutiable at 20 bolivars per kilo   | .25    |
| 683 | Cotton, medicated   | 2.50   |
| 684 | Lauder  | 91.875 |
| 685 | Alum, erule or lamp, chrome alum, potash alum   | .25    |
| 686 | Ammonia water   | .25    |
| 687 | Apparatus for the deaf: rubber cushions for invalids; hot-water and ice bags; oxygen pumps; pumps for thermometers; trusses; corn plasters; bougie; bulb syringes; anolytic collars; nose and donches; abdominal bands; bandages; irrigators; syringes of all kinds; hypodermic syringes; plastic stockings for varicose veins; pessaries; sounds; ligatures; cupping glasses; suspensories | 1.25   |
| 688 | Sodium bicarbonate  | .25    |
| 689 | “ and potassium bichromates   | .25    |
| 690 | “ bisulphite and other substances used for bleaching wool   | .25    |
| 691 | White bole  | .05    |
| 692 | Borax   | .25    |

\* Including special surtax of 50% of duty.

[illegible]

Import matches is restricted to the National Match

\* The right to import matches in 1900.  
Factory.

\* Including special surtax of 25 % of duty.  
† Including special surtax of 20 % of duty.

‡ Including special surtax of 50 % of duty

\* Including special surtax of 25 % of duty.

## MACHINERY, APPARATUS AND INSTRUMENTS continued.

| Nos.  | Articles.   | Rate of duty<br>(not including<br>surtaxes)<br>per kilo. |
|---|---|--|
|   | Kitchen stoves, small stoves (coimillas) and furnaces, except those classified in No. 376 [electric].   |  |
| 826   | Weighting more than 5 kilos, net each   | .25  |
| 826   | Weighting not more than 5 kilos, net each   | .75  |
| 827   | Fire ladders  | .75  |
|   | Iron tanks, rivetized or not, of a net weight of  |  |
| 828   | Not more than 100 kilos   | 1.18   |
| 829   | From 100 to 1,000 kilos   | .10  |
| 830   | More than 1,000 kilos   | .05  |
| NOTE.—The tanks specified in the preceding three numbers may be imported. |   |  |
| 831   | Water filters of all kinds and shapes and the accessories for the same, even if imported separately   | .05  |
| 832   | 11 letters' forms of iron   | .25  |
| 833   | Metal forms for concrete  | .25  |
| 834   | Incubators and brooders   | .05  |
| 835   | Tools for arts and trades, viz.: Oil cane; adjusting tools for fore planes; other planes, chisels and levels; pliers; small planes for cabinet makers; countersink bits; augers, or bits; braces; tool bags; drills; awls; burnis; tool chests for carpenters and mechanics; mitre boxes; iron boxes for setting; calipers, common, and with thumb screw; sieves of iron and wood; planes for carpenters and brushes for cleaning files; planes, mauling; cut chisels, circulars; mortice cutters; pipe cutters; iron cutters; glass cutters; crumbles; irons for planes; masons' trowels; screw-drivers; tyre benders; tinners' bending tools; rasps; framing chisels; squares; spatulas; steel stencils; wire drawers; chisels; fore planes; jack screws for carpenters; marking gauges; gouges; rabbit planes; hatchets; awls; files; pipe cutters; taps for threading; hammers; wooden mallets; levels; perforators for saws; plumbs; pulleys for hoisting; punches, hand; vices for blacksmiths and carpenters; ramers; riveting tools; eye wheels; punches, perforating (sacabados); hand saws of various kinds; saw blades, mounted or not; tongs; blacksmiths' shears; sets for hand saws | .25  |
|   | † Lamps, electric:  |  |
| 836   | Hanging, without gold, platinum, or silver  | .75  |
| 837   | Table, without gold, platinum, or silver  | 1.375  |
|   | Machines and apparatus n.o.s., weighing each:   |  |
| 838   | More than 1,000 kilos, net  | .05  |
| 839   | From 100 to 1,000 kilos, net  | .10  |
| 840   | Less than 100 kilos, net  | 1.18   |

NOTE.—It is to be observed that with each of the machines and apparatus specified in the preceding three numbers the requisite tools may be imported.

|     |                                  |      |
|-----|----------------------------------|------|
| 841 | Machines for shearing animals    | 0.25 |
| 842 | Hair clippers                    | .75  |
| 843 | Safety razors, not silver-plated | 1.25 |

NOTE.—Silver-plated safety razors are included under No. 335.

|     |   |       |
|-----|---|-------|
| 844 | Multigraphs   | .75   |
| 845 | Microscopes   | 2.50  |
| 846 | Mills for household use, weighing less than 5 kilos, net each   | .25   |
| 847 | Scenic railways, merry-go-rounds, carousels, and similar apparatus  | .10   |
| 848 | Organs and their spare parts, even if imported separately   | .75   |
| 849 | Skates of all kinds   | .75   |
| 850 | Pianos, practice claviers, and automatic pianos   | .25   |
| 851 | Watch parts   | 2.50  |
| 852 | Refrig. raters  | .05   |
| 853 | Table clocks, wall clocks, pocket watches, water clocks, hour glasses, and timepieces of any other kind, except watches | 2.50  |
| 854 | Watches of any material, except gold and platinum   | 10.00 |
| 855 | of gold or platinum   | 20.00 |
|     | plus ad val.  | 5 %   |
| 856 | Spare parts for machines n.o.s.   | .75   |
| 857 | Automatic scales equipped with music boxes or automatic devices   | 1.25  |
| 858 | Piano stools  | .75   |
| 859 | Telescopes  | .25   |
| 860 | Bells, electric, and accessories  | .25   |
| 861 | Ventilators   | .35   |
| 862 | Tinder boxes  | 1.25  |

## VEHICLES AND ACCESSORIES.

|     |   |       |
|-----|---|-------|
| 863 | Automobile accessories n.o.s.   | .75   |
| 864 | Automobiles of all kinds (including the tools necessary for their operation)      | .05   |
| 865 | Bikes of all the requisite kinds  | .75   |
| 866 | Hitch buckings and supports of iron, for wagons and carriages                     | .10   |
| 867 | Boats and launches, mounted or knocked down                                       | .10   |
| 868 | Cars, passenger and freight, and all material intended exclusively for railways   | .05   |
| 869 | Wagons, carts, wheelbarrows, coaches, omnibuses, and all kinds of vehicles n.o.s. | .10   |
| 870 | Hearses, including accessories imported with the hearses                          | .25   |
| 871 | By carriages  | 5.375 |
| 872 | Axles, springs, and boards for coaches, wagons, carts, and trucks                 | .05   |
| 873 | Motor cycles  | .25   |
| 874 | Patrolbikes in the shape of automobiles, for children                             | .25   |
| 875 | Tyres, iron or steel, grooved or not  | .25   |

\* Including special surtax of 80 % of duty

† Portable electric lamps and pocket lamps are dutiable at 0.975

plus ad val. per kilo.

\* Including special surtax of 30 % of duty

† Including special surtax of 50 % of duty.

| Nos. | Articles.   | Rate of duty<br>(not including<br>surtaxes)<br>per kilo. |
|------|---|--|
| 876  | Wheels for carriages, wagons, and carts; steel wheels mounted on steel axles; and iron wheels with rubber tyres, when their diameter does not exceed 30 centimetres (11.8 inches), including wheels so constructed that the rubber tyres can be put on in the country | .10  |
| 877  | Tricycles and velocipedes   | .25  |

## ARMS AND EXPLOSIVES.

|   |   |      |
|---|---|------|
| 878   | Firearms n.o.s. and air rifles  | 5.00 |
| 879   | Side arms and line hunting knives   | 5.00 |
| 880   | Small arms and pistol cases   | 5.00 |
| 881   | Caps for firearms n.o.s.  | .75  |
| 882   | Cartridges for shot guns, empty or loaded   | 5.00 |
| 883   | Knives with ordinary blades, with or without sheaths, fishermen's knives with handles of wood or other common material, large hunting knives, and all kinds of knives sold in the arts and trades | .75  |
| 884   | Dynamite and other explosives n.o.s.  | .25  |
| NOTE.—Explosives may be imported only upon compliance with the legal formalities. |   |      |
| 885   | Shot guns, common, muzzle-loading, for hunting  | .25  |
| 886   | do do, breech or breech loading, for hunting  | 5.00 |
| 887   | Mining caps and fuses   | .25  |
| 888   | Fireworks   | 5.00 |
| 889   | Perforation caps and locks and barrels for firearms   | 5.00 |
| 890   | Ammunition and shot   | .25  |
| 891   | Powder  | 1.25 |
| 892   | Revolvers and pistols   | 5.00 |
| 893   | Sky rockets and similar fireworks (tirlos para cosacos, tripuniques y sulta pericos)  | .75  |
| 894   | Handing equipment, such as bags, gun cleaners, muni-tions, cap boxes, powder flasks, cartridge crimpers, ramrods, and powder measure  | 5.00 |

NOTE.—On the arms and caps specified in Nos. 881 and 892 there will be collected the legal stamp tax in addition to the import duties.

## MISCELLANEOUS.

|     |  |       |
|-----|--|-------|
| 895 | Accessories, n.o.s., for electrical installations  | .25   |
| 896 | Lubricating oils n.o.s.  | .25   |
| 897 | Decorations for confectionery  | .75   |
|     | for funeral urns   | 2.50  |
| 899 | Heel ornaments and fine nets of all kinds  | 10.00 |
| 900 | Needles, knitting  | .75   |
| 901 | Wire, insulated or not, for electric installations   | .25   |
| 902 | Advertisements on cardboard, celluloid, wood, paper, and common metals, with designs, figures, or landscapes, provided they are rendered unsaleable by having advertising printed on the most conspicuous part | .10   |
| 903 | Subtle boxes   | 1.375 |
| 904 | Stationery n.o.s.  | 1.25  |
| 905 | Rub (europier)   | 1.25  |
| 906 | Razor straps   | 1.25  |
| 907 | Bands or belting for power transmission, of cloth or other materials   | .75   |
| 908 | Walking sticks n.o.s., and whips   | 2.50  |
| 909 | Varishes and japans of all kinds   | .75   |
| 910 | Blackening, creams, dyes, and whitening, for shoes   | .75   |
| 911 | Billiard tables, with or without accessories, including the balls and lining, when imported with the tables  | .75   |
| 912 | Bottles for maintaining the temperature of liquids, such as "Thermos"  | 1.25  |
| 913 | Buttons n.o.s., except those of gold, silver, silk, ivory, and tortoiseshell   | 1.25  |
| 914 | Paint brushes of all kinds, also shaving brushes   | 1.25  |
| 915 | Headstalls, holsters, girths, crumpers, saddle covers, leggings, reins, sheepskin pads, and saddles, of any material   | 5.00  |
| 916 | Boxes, empty, for watches and jewellery  | 10.00 |
| 917 | Calendars n.o.s.   | 1.25  |
| 918 | Footwear, cut out or without sole, other than of leather   | 5.00  |
| 919 | wholly or partly made up o.s.s.  | 20.00 |
| 920 | Charcoal and crayons for drawing   | .75   |
| 921 | Brief cases, match boxes, tobacco pouches, card cases, hand bags, purses, cigar cases, cases for eyeglasses and spectacles, and all similar articles, of any material except gold, silver, or platinum         | 5.00  |
| 922 | Shoes of all kinds for animals   | .75   |
| 923 | Sieves of horsehair  | 1.25  |
| 924 | Brushes for the teeth, hair, clothes, or shoes; common brushes for animals and scrubbing brushes of horn or whalebone  | .75   |
| 925 | Wax, shoeing   | .25   |
| 926 | Ribbons and paper, for knitting  | .10   |
| 927 | Tapes, measuring, of leather, paper, or cloth, with or without cases   | 1.25  |
| 928 | Ribbons for typewriters  | 1.25  |
| 929 | Tape for packing   | .75   |
| 930 | "Cling-stuff" and similar substances used for softening transmission belting and causing it to adhere to the pulleys   | .25   |
| 931 | Beehives, frames, and accessories  | .10   |
| 932 | Colours and paints n.o.s., including paint boxes   | 1.25  |
| 933 | Funeral wreaths and similar funeral ornaments of china, glass, or metal  | 2.50  |
| 934 | Waterproof roofing prepared with pitch and granite   | .10   |
| 935 | Decor for sole leather   | .25   |
| 936 | Artificial teeth, eyes, legs, and other members  | 2.50  |
| 937 | Edgings or images, not forming parts of tombstones   | 1.25  |

\* Manifests for shipments of firearms and caps, other than those used exclusively for hunting, must bear a stamp of the value of 1 bolivar for each firearm or kilo, gross, of caps.

† Including special surtax of 25 % of duty.



| Nos.  | Articles.  | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. | Nos. | Articles.  | Rate of duty<br>(not including<br>surtaxes),<br>per kilo. |
|---|--|---|------|--|---|
| 938   | Packing for machines .....   | .75   | 950  | Powder puffs .....   | 2.50  |
| 939   | Cases and boxes, empty, n. o. s., lined or decorated with materials dutiable above 0.75 bolivar per kilo. .... | 2.50  | 960  | Travelling cases .....   | 2.50  |
| 940   | Cases fitted with metal articles for the teeth, manicuring, embroïdering, sewing, or shaving .....             | 2.50  | 961  | Pen and pencil holders .....   | 1.25  |
| 941   | Foils, gloves, masks, and plastrons, for fencing .....   | 1.25  | 962  | Lamp shades, separate, of paper or cloth, n. o. s. ....  | 1.25  |
| 942   | Boxing gloves and punching bags .....  | .75   | 963  | or mixed, .. decorated with silk fabrics, pure .....   | 2.50  |
| 943   | Ice, when imported through ports where there are ice-making machines in operation (see also No. 13) .....      | .10   | 964  | Apparatus for stitching patent buttons .....   | 1.25  |
| 944   | Soap, common, and soap powder .....  | 1.25  | 966  | Covers for books .....   | 20.00   |
| 945   | Bed springs of wire, when not imported with beds .....   | 2.50  | 966  | Roller composition .....   | .75   |
| NOTE.—When imported with beds they are dutiable at the same rate as the beds. |  |   |      |  |   |
| 946   | Cases of chess, checkers, dominoes, roulette, and the like .....   | 1.25  | 967  | Paints prepared for enamelling .....   | 1.9375  |
| 947   | Toys for children .....  | .25   | 968  | common, prepared with oil .....  | .25   |
| 948   | Sealing wax for bottles, in sticks .....   | .75   | 969  | special, for floors, roofs, iron and cement work .....   | 6.00  |
| 949   | Sealing wax n. o. s. ....  | 1.25  | 970  | Paintings, chromos, drawings, and portraits on canvas, wool, paper, metal, stone, or other material, framed or not ..... | 1.25  |
| 950   | Booklets of imitation gold or silver foil for gilding or silvering .....                                       | 1.25  | 971  | Fountain pens with only the pen point made of gold .....   | 2.50  |
| 951   | Pocket flasks .....  | 1.25  | 972  | Feather dusters .....  | 2.50  |
| 952   | Cleaners for lamp chimneys .....   | .75   | 973  | Frames for harness, when imported separately .....   | 2.50  |
| 953   | Mechanical mannikins .....   | 1.25  | 974  | Powders for clarifying wines .....   | .75   |
| 954   | Frames of any material n. o. s., with or without glass .....   | 1.25  | 975  | Imitation jewellery .....  | *3.75   |
| 955   | Floating tapers for night lights .....   | 1.25  | 976  | Preparations n. o. s., for cleaning and polishing .....  | .75   |
| 956   | Masks of all kinds .....   | 1.25  | 977  | Ink for writing, ink powder, and india ink .....   | 1.25  |
| 957   | Filtering materials for clarifying liquids .....   | .10   | 978  | Ink wells .....  | 1.25  |
| 958   | Putty .....  | *0.375  | 979  | Funerary urns .....  | 1.25  |
|   |  |   | 980  | Articles for photography n. o. s. ....   | 1.25  |

\* Including special surtax of 50% of duty.

† Including special surtax of 25 % of duty.

\* Including special surtax of 50 % of duty.

## WEST INDIES CUBA INDEX TO TARIFF

|                                       | Nos.                   |                                      | Nos.                 |   | Nos.               |                                    | Nos.                              |
|---------------------------------------|------------------------|--------------------------------------|----------------------|---|--------------------|------------------------------------|-----------------------------------|
| Alaca, and mfs. of 120-131, 315, 335  | 235                    | Bags, sugar ..                       | 127A, 130            | Braces (tool) ..                                | 47                 | Champagne ..                       | 277                               |
| Al-bottle ..                          | 276                    | Balsons ..                           | 82, 99, 100          | Brass ..  | 45, 67, 74         | Chandeliers ..                     | 14, 69, 70                        |
| Alcoates ..                           | 96                     | Bambos ..                            | 179, 180, 300        | Braids and ribbons for reins and head stalls .. | 125B, 142A         | Charcoal ..                        | 100, 177                          |
| Acids ..                              | 92, 93                 | Banded wire, fencing of, Note 46 ..  | 46                   | Brandy ..                                       | 276                | Charts ..                          | 257                               |
| Acetate ..                            | 82, 93                 | Barbers' chairs ..                   | 174                  | Brazilene (dye) ..                              | 8, 88              | Cheese ..                          | 246                               |
| Acetone ..                            | 97                     | Bar fixtures ..                      | 174                  | Bricks ..                                       | 5, 17, 342         | Cheese-cloth ..                    | 128A                              |
| Acorns ..                             | 262, 264, 287          | Barres (see Vessels) ..              |                      | Brillies ..                                     | 49, 201            | Chemical products, n. a. m. ....   | .98                               |
| Adornments, 25, 28, 30, 298, 299, 316 |                        | Barilla ..                           | 94                   | Britches ..                                     | 143                | Cherries ..                        | 262, 272                          |
| Adzes ..                              | 315                    | Bark ..                              | 80, 87, 333          | Britons ..                                      | 143                | Chestnuts ..                       | 255                               |
| Agate ..                              | 17                     | Barley ..                            | 253                  | Brittania metal ..                              | 73                 | Chicory ..                         | 286                               |
| Agricultural implements, 214, 332     |                        | Barometers ..                        | 315                  | Broilers ..                                     | 56-58, 69, 70      | Chimneys ..                        | 11, 23                            |
| Alchery and apparatus ..              | 215, 332               | Barrels, and shooks for ..           | 168                  | Bromides ..                                     | 98                 | Chippings ..                       | 75, 206                           |
| Alabaster ..                          | 1                      | Bar, iron ..                         | 32, 36, 42           | Bromine ..                                      | 91                 | Chisels ..                         | 47                                |
| Alaboms ..                            | 100                    | Basins 21, 23, 33, 34, 66-70, 73, 74 |                      | Brooms ..                                       | 179, 180           | Chloroform ..                      | 100                               |
| Alboms ..                             | 163                    | Baskets ..                           | 179, 180             | Broomsticks ..                                  | 166                | Chocolate and sweetmeats ..        | 288                               |
| Alcohol ..                            | 275                    | Bas-reliefs ..                       | 1, 24                | Brownstems ..                                   | 29                 | Chromos and chromo-lithographs ..  | 57                                |
| Alc ..                                | 290                    | Bast ..                              | 179, 313             | Brushes ..                                      | 143, 179, 180, 315 | Chronographs ..                    | 315                               |
| Alimentary presures ..                | 27                     | Bath tube ..                         | 1, 2, 66, 74         | Buckets ..                                      | 56-58, 202         | Cider ..                           | 280                               |
| Alkalies ..                           | 94                     | Bay-rum ..                           | 109                  | Buckles ..                                      | 50, 69, 70, 72     | Cigars and cigarettes ..           | 317                               |
| Alkaloids ..                          | 97, 99, 333            | Beams ..                             | 42, 166              | Ballets ..                                      | 237                | Chinchona ..                       | 82, 333                           |
| Alloys ..                             | 25-29, 72-74           | Bells ..                             | 25                   | Banishers ..                                    | 66                 | Chincona ..                        | 82, 106                           |
| Almanacs ..                           | 155                    | Belt ..                              | 68, 69               | Burnishers ..                                   | 1, 24, 60, 70      | Chisels ..                         | 215                               |
| Almonds ..                            | 101, 106, 263          | Belt ..                              | 32-34, 67, 68        | Buts ..   |                    | Clocks and clockworks ..           | 212, 213                          |
| Alone ..                              | 79                     | Belts ..                             | 260                  | Butter and margarine ..                         | 24                 | Clover and cloverseed ..           | 266, 268                          |
| Alpaca ..                             | 144                    | Belldadonna ..                       | 82, 100              | Cables ..                                       | 46, 131            | Cloves ..                          | 283                               |
| Alpiste (canary seed) ..              | 267                    | Belt ..                              | 192, 226             | Cachimbos (machinery for sugar-making) ..       | 215                | Coal ..                            | 338                               |
| Alum ..                               | 95                     | Belt ..                              | 902                  | Caligua ..                                      | 167                | Coalined ..                        | 87                                |
| Alumina ..                            | 72                     | Belt ..                              | 226                  | Calumbers ..                                    | 100                | Cocoa ..                           | 287                               |
| Alumina and imitation ..              | 298, 299               | Belt ..                              | 8                    | Calisay ..                                      | 100                | Cocaine ..                         | 77, 101                           |
| Amethyst ..                           | 25                     | Belt ..                              | 106                  | Calomel ..                                      | 100                | Coffee and imitations thereof ..   | 286                               |
| Ammoniac ..                           | 95                     | Belt ..                              | 227                  | Cameos (see Adornments) ..                      | 25                 | Coffee mills ..                    | 226                               |
| Ammonia ..                            | 95                     | Belt ..                              | 80, 82, 87, 262, 264 | Cameras ..                                      | 815                | Coffee pots ..                     | 26, 29, 30, 56-58, 69, 70, 73, 78 |
| Anchors ..                            | 43                     | Belt ..                              | 280                  | Candles ..                                      | 79, 100            | Coffins ..                         | 301                               |
| Anchovies ..                          | 249, 270, 340          | Belt ..                              | 309, 314             | Cane ..   | 179, 180, 300      | Cognac ..                          | 276                               |
| Animals ..                            | 181-187, 346           | Belt ..                              | 223                  | Cane ..   | 179, 180, 300      | Coins ..                           | 329                               |
| Animals trained ..                    | 322                    | Belt ..                              | 156                  | Cane ..   | 179, 180, 300      | Cola ..                            | 338                               |
| Anise ..                              | 82                     | Belt ..                              | 188, 328             | Cane ..   | 179, 180, 300      | Collars ..                         | 289                               |
| Anisette ..                           | 276                    | Belt ..                              | 290                  | Cane ..   | 179, 180, 300      | Colophony ..                       | 324                               |
| Antifebrine, antipyretic ..           | 276                    | Belt ..                              | 53                   | Cane ..   | 179, 180, 300      | Colony ..                          | 78                                |
| Anvil ..                              | 44                     | Belt ..                              | 98, 333              | Cane ..   | 179, 180, 300      | Colors ..                          | 84-85, 312                        |
| Apparatus ..                          | 214-216, 222, 226, 315 | Belt ..                              | 47, 49               | Cane ..   | 179, 180, 300      | Compressors ..                     | 226                               |
| Apples ..                             | 262, 261               | Belt ..                              | 276                  | Cane ..   | 179, 180, 300      | Compressed-air motors ..           | 226                               |
| Apricots ..                           | 262, 264, 272          | Belt ..                              | 313                  | Cane ..   | 179, 180, 300      | Condensed milk and cream ..        | 246                               |
| Aqua regia ..                         | 92                     | Belt ..                              | 155, 347             | Cane ..   | 179, 180, 300      | Confectionery ..                   | 288                               |
| Archæological objects ..              | 324                    | Belt ..                              | 197-199, 314         | Cane ..   | 179, 180, 300      | Conserve ..                        | 273                               |
| Archil (dyeing extract) ..            | 88                     | Belt ..                              | 91                   | Cane ..   | 179, 180, 300      | Copala ..                          | 100                               |
| Arms, fire ..                         | 54, 55                 | Belt ..                              | 332                  | Cane ..   | 179, 180, 300      | Copal ..                           | 89                                |
| Armica ..                             | 82, 100                | Belt ..                              | 210                  | Cane ..   | 179, 180, 300      | Copper and manufactures, 30-70, .. | 222                               |
| Arrowroot ..                          | 289                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Copper ..                          | 96, 200, 222                      |
| Asenic ..                             | 91                     | Belt ..                              | 210                  | Cane ..   | 179, 180, 300      | Corn ..                            | 113A, 131                         |
| Arts, implements for ..               | 82                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Corliss ..                         | 276                               |
| Art, works of ..                      | 328                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Cork ..                            | 174                               |
| Asafetida ..                          | 47                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Cork-screws ..                     | 47                                |
| Asbestos ..                           | 2, 226, 315            | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Corn ..                            | 256, 258                          |
| Asphalts ..                           | 5                      | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      | Corset stiffeners ..               | 67, 68, 299                       |
| Astrakhan ..                          | 15                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Atares ..                             | 157                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Atropyno ..                           | 313                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Aucers ..                             | 155, 347               | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Aut-mobiles ..                        | 227                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Awla ..                               | 47                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Axos ..                               | 47, 332                | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Avic ..                               | 20                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Bacon ..                              | 240                    | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
| Bagnets ..                            | 30                     | Belt ..                              | 240                  | Cane ..   | 179, 180, 300      |                                    |                                   |
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## Abbreviations employed in the Tariff.

Disp. = General disposition.  
G. W. = Gross weight.  
N. W. = Net weight.  
G. W.; T. = Gross weight or tare.  
The case may be.  
T. = Tare.

Duties shall be paid in United States money, or in foreign gold coin, such as the Spanish alphonsoinos (centen) and the French louis, which will be accepted at the following rates: Alphonsoinos (25-peseta piece), \$4.82; louis (20-franc piece), \$3.86.

The following Spanish silver coins now in circulation in the island of Cuba shall be received for customs at the following fixed rates in American money: Peco, 60 cents; medio peco, 30 cents; peseta, 12 cents; real, 6 cents; medio real, 3 cents.

Bronze and copper coins now current in the island of Cuba will be received at their face value for fractional parts of a dollar in a single payment to an amount not exceeding 50 cents (1 peseta).

The metrical system of weights and measures is in use in Cuba. Importations from the United States are dutiable like other commodities. Under the Reciprocity Treaty of 1903 between Cuba and the United States of America all merchandise produced by either country then entering the other free is to continue free of import duties. All other Cuban products imported into the United States are to enter at a reduction of 20 per cent. from the rate of duty imposed on such merchandise. All imports sent to Cuba from the United States not entitled to free duty are given a reduction of 20 per cent. of duty in addition to a greater reduction as following under Schedules A, B and C of the Treaty.

Schedule A of articles entitled to 25 per cent. reduction from the regular tariff: Machinery and apparatus of copper or its alloys or machines and apparatus in which copper or its alloys enter as the component of chief value; cast iron, wrought iron, and steel, and manufactures thereof, articles of crystal and glass, except window glass; ships and water-borne vessels of all kinds, of iron or steel; cutlery, cutlery and blades; fish, salted, pickled, smoked, or manured; fish or shell fish, preserve in oil or otherwise; wine in tin; articles of pottery or earthenware, now classified under paragraphs 21 and 22 of the Customs Tariff of the Republic of Cuba.

Schedule B of articles entitled to a 30 per cent. reduction: Butter, the flour of wheat, corn, the flour of corn or corn meal, chemical and pharmaceutical products and simple drugs, malt liquors, beer, wine, or alcoholic beverages, cider, milk, and articles of hemp, flax, pita, jute, henequen, complete or not, and other vegetable fibres now classified under the paragraphs of groups 2, class V, of the Customs Tariff of the Republic of Cuba; musical instruments, writing and print on paper, except for newspapers; cotton and manufactures thereof, except knitted goods (see schedule C); all articles of cutlery, boots, shoes, and slippers, now classified under paragraphs 197 and 198 of the Customs Tariff of the Republic of Cuba; gold jewelry, gold and silver ware, drawings, photographs, engravings, lithographs, chromo-lithographs, oleographs, &c., printed from stone, zinc, aluminium or other material used as labels, flaps, bands, wrappers for tobacco or other purposes, and all the other papers (except paper for cigarettes), not excepting maps and charts, postboard and manufactures thereof, now classified under paragraph 165 of the Customs Tariff of the Republic of Cuba; common or ordinary soaps, now classified under paragraph 105, letters "A" and "B," of the Customs Tariff of the Republic of Cuba; vegetables, pickled or preserved in any manner; all wines, except those now classified under paragraph 279 (A) of the Customs Tariff of the Republic of Cuba.

Schedule C of articles entitled to a 40 per cent. reduction: Manufactures of cotton, knitted, and all manufactures of cotton not included in the preceding schedules; cheese, fruits, preserved; paper pulp, perfumery and essences, articles of pottery and earthenware now classified under paragraph 20 of the Customs Tariff of the Republic of Cuba; porcelain soaps other than common, now classified under paragraph 105 of the Customs Tariff of the Republic of Cuba; umbrellas and

parasols, denture and glassware, watches, wool and manufactures, silk and manufactures, rice, and cattle.

It is specifically agreed that tobacco, in any form, of the United States or its in-land possessions shall not be given any concession or rebate of duty when imported into Cuba. Both countries agree that the rates of duty granted during the life of the treaty shall be preferential as respects like imports from other countries. It is specifically provided that while the like imports from other countries shall be admitted into the United States at a greater reduction than 20 per cent. from the present tariff rates, and that no sugar produced by any country other than Cuba shall be admitted into the United States by treaty or convention while the new treaty is in force at a lower rate of duty than that imposed by existing law.

Provision is made against any impairment of the effect of the treaty by means of national or local taxes or charges. The treaty contains articles by which either country may denounce it should changes in the other's tariff deprive the objecting nation of its tariff advantages, on giving six months' notice, and a new treaty likewise may be negotiated in certain events. If not denounced the treaty shall continue in effect for five years from the date it goes into effect. And if the treaty shall continue in force after the expiration of one year from the date either country serves notice of its intention to terminate the treaty.

## CUSTOMS TARIFF.

Decree of March 31, which entered into force June 15, 1900, duly amended according to order dated May 9, 1902, and the latest information to hand.

For the particulars of the Cuba-U.S.A. Reciprocal Treaty see commencement of this Tariff. (See also Law of February 27, 1903, at end of Tariff for special duties on certain goods, such as alcoholic beverages, etc.)

DISPOSITION FIRST.  
Customs Treatment of Tissues (1).

## General Rules.

1. Number of threads. By the number of threads in a tissue shall, unless otherwise stipulated, be meant one-half of all the threads comprised in the warp and weft in a square of 6 millimetres. Should this half contain a fraction, the fraction shall be counted as an entire thread.

2. Ascertainment of the number of threads. In order to determine, for customs treatment of tissues, the number of threads and the proportion in which the threads subject to the highest duty are found in the tissue, the instrument known as a "thread-counter" shall be employed.

Should there be doubt as to the ascertainment of the number of threads in a tissue owing to the tissue being closer woven in some parts than in others, the closest-woven part and the loosest-woven part shall be taken, and the average threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

All woolly or melton-like tissues, and generally all tissues in which the hair has been removed by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the tissue must be untravelled.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the tissue shall be submitted to the highest duty of the group to which it belongs, and should the tissue be mixed it shall be dutiable according to the class in which the highest taxed material entering into the mixture is comprised.

(3) The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they have been added in order to form patterns or to give the stuff more body. The weft shall be considered as the totality of the threads which cross the warp of the tissue, and combine the same conditions of helping to form patterns or to add to the body of the stuff.



## Customs treatment of mixed tissues.

3. Admixtures of two materials. Tissues of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton tissues containing threads of hemp, jute, linen, ramie, or other vegetable fibre shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (7), provided that the number of these threads of hemp, jute, linen, ramie, or other vegetable fibres, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of hemp, jute, linen, ramie, &c., exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.

(b) Cotton tissues containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (2), provided that the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as tissues mixed with wool.

(c) Cotton tissues containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case (1), provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(d) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case (1), provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as tissues mixed with wool.

(e) Tissues of hemp, jute, linen, ramie, or other vegetable fibres containing threads of silk or floss-silk shall be dutiable according to the corresponding numbers of group 2, Class V, with the surtaxes established in each case (1), provided that the number of these threads of silk or floss-silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(f) When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

4. Admixtures of more than two materials. Tissues composed of more than two materials shall be dutiable as follows:

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(a) Tissues containing an admixture of cotton and other vegetable fibres, and at the same time threads of silk or floss-silk, shall be subject to the corresponding duties of Class V, and assimilated to tissues of jute, hemp, &c., whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads (2), provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.

(b) Tissues of an admixture of wool, cotton and other vegetable fibres, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woollen threads, provided that the number of these threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

When the number of woollen threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as mixed woollen tissues.

5. Silk tissues.—All tissues containing silk or floss-silk threads, the number of which, counted in warp and weft, exceeds one-fifth without being more than one-half of the total number of threads composing the tissue, shall be considered as tissues mixed with silk.

When the number of silk or floss-silk threads, counted in warp and weft, exceeds one-half of the total, the tissues shall be considered and dutiable as of pure silk.

## Exceptions.

For knitted stuffs, tulle, lace, blondes, tulle for borders and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

6. Knitted and netted stuffs.—All kinds of knitted stuffs and tulle, lace, blondes, and tulle of all kinds for borders, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the highest taxed material, whatever be the proportion of each threads in the tissue.

Knitted stuffs of lace, blondes and tulle for borders, comprised in Class V, shall be considered as tissues mixed with silk when they contain threads of cotton or other vegetable fibres, or of wool or flock-wool, whatever be the proportion of such threads in the mixture.

Tulle less than 16 centimetres in width shall be considered as tulle for borders.

7. Ribbons.—Ribbons containing mixed with cotton and other vegetable fibres or with vegetable fibres and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the highest taxed threads.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as tissues according to the corresponding numbers of Class VII. When not exceeding 15 centimetres in width they shall be considered as mixed silk tissues, provided that they contain in any proportion threads of cotton or other vegetable fibres or of wool or flock wool.

8. Trimmings.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed of their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the highest taxed material. When the predominating component

material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII, plus the surtax leviable on the metal.

Trimmings are distinguished from ribbons and galloons by the latter being real tissues, with warp and weft, while trimmings are plaited.

## Surtaxes.

9. Establishment of surtaxes.—The surtaxes applicable, owing to broche, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the tissues by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons must, when necessary, be added together.

10. Tissues, broches, or woven lace brocades with threads of any of the textile materials comprised in Classes IV., V., VI. and VII. of the tariff shall be liable to the duties leviable thereon, plus the surtaxes established in each case (1).

11. Broche or brocaded tissues are meant all tissues ornamented or having designs applied by means of the small shuttle called "espolin" or any similar process, in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

The threads serving to form the broche or brocaded design or ornaments shall not be considered by the appraisers in determining the number of threads in the tissue, nor shall such threads, whenever bleached or dyed, be subjected to the surtaxes established for bleaching or dyeing.

12. Embroidery. Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case (2) by taking into account whether the embroidery contains metal threads or not, and whether it is distinguished from patterns woven in the tissue, as the latter are destroyed by unravelling the weft of the tissue, while embroidery is independent of the warp and weft and can not be unraveled.

13. Metallic threads.—Tissues and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case (3).

Tissues exclusively composed of metallic threads shall be dutiable according to Class VII, plus the surtax leviable on the metal.

14. Made-up articles.—Tissues manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case (4).

Ready-made clothing, wearing apparel of all kinds and of any style and generally, all articles made up by the tailor or tailor's shop, for their total weight, shall be liable to the duties leviable on the principal component tissue or their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles half-finished or basted shall be considered as made-up articles and clothing.

## DISPOSITION SECOND.

Rules applicable to goods not specially mentioned and to articles composed of several materials.

1. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble.

When an article presented for customs clearance is not mentioned in a number of the tariff or in the repository, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the customs authorities to indicate the number according to which such article is to be dutiable.

In such case the clearance shall be effected according to the number so indicated.

2. Articles which, owing to their nature or for their application, are composed of two or more materials or of different parts (5) shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

In case of doubt as to which is the material chiefly determining the value of an article, such article shall be dutiable according to the most highly-taxed component material.

3. When the mixture of different materials has been made with a view of avoiding the payment of the duties of any specified number of the tariff, the duties leviable on the article subject to the highest duty shall always be collected.

## DISPOSITION THIRD.

Regulations to be applied in levying duty on packages and receptacles.—Taxes.

1. Packages and receptacles capable of again being used to contain goods or for other purposes shall be dutiable according to the corresponding number of the tariff, unless one of goods duties be on gross weight without tare, for which it is expressly provided that the weight of packages or receptacles shall, for tariff purposes be included in the weight of the goods.

2. Packages and receptacles liable to higher duties than those established for their contents shall always be dutiable according to the number of the tariff to which they belong.

3. The following articles shall pay on gross weight, including packages and receptacles:

## Included in Class I.:

Marble, Jasper, and alabaster, in the rough or cut into flat blocks, slabs or slabs, or other natural or artificial stone, unwrought and in flat blocks, slabs, or steps; earthy substances employed in industry or in the arts, cement, lime, and gypsum; mineral pitch and tar; asphaltum, bituminous, and other mineral oils of all kinds; ores; clay in coarse articles for building purposes, furnaces, &c.; also articles of fire-clay; large or small paving tiles of earthenware, cement, or stoneware, ceramic tiles, glazed roofing tiles and pipes.

## Included in Class II.:

All articles of cast iron, wrought iron or steel set forth in groups 2 and 3 of Class I, excepting those comprised in Nos. 33, 34, 41, 45, 47 (letters a and b), 48, 49, 50, 51, 52, 53, 54 (letters a, b, and c), 55 (letters a and b), 56, 57, and 58); copper shavings; copper of first fusion and old copper, brass, &c.; copper, brass, bronze, and other alloys of common metals in which copper enters, in ingots, bars, plates, pipes, railway chairs, sheets, for stoves and boiler-makers' work, partly in industry or in the arts, aluminium, dross, zinc, lead, or other metals not specially mentioned; nickel, alloys of such metals, in pipes, ingots, bars, plates, pipes or wire; filings, shavings, scrap iron or steel, and other waste of common metals; scoria.

(1) Classes IV. and V., group 2, Note II., Letter A.

(2) Ibid., Letter B.

(3) Ibid., Letter C.

(4) Classes IV. and V., group 2, Note II., Letter D.

(5) As for instance, the handle of an implement and the implement itself, the glass and frame of a mirror.

## Included in Class III.:

Oleaginous seeds, including copra or cocoanut; resins (except turpentine) and gums comprised in No. 78; extracts of liquorice, camphor, aloes, and other like vegetable juices; tan bark; opium; vegetable and animal products enumerated in Nos. 82 and 83; natural colours in powder or in lumps; natural dyes; varnishes; blacking chemical products enumerated in Nos. 91 (excepting phosphorus), 92, 93, 94, 95 and 96 (letter a); vegetable oils mentioned in No. 101; crude vegetable oils and animal fats; wax, unmanufactured, and paraffin in the mass; fertilizers; glue, albumen and gelatin; carbous for electric lighting.

## Included in Classes IV., V., VI., and VII.

Textile materials of all kinds, neither spun nor twisted.

## Included in Class VIII.:

Paper pulp.

## Included in Class IX.:

Staves: ordinary wood in beams, beams, &c.; wood, planed or dovetailed for cases and flooring; fine wood for cabinet makers, in boards, deals, trunks, or lofts; casks or shooks, and wood prepared for the manufacture of houseboards, tierces and barrels; lattice or fencing wood; charcoal, firewood, and other vegetable combustibles; cork, in the rough or in sheets; rail, vegetable hair, cane, osiers, fine straw, palm, heather, and esparto, raw.

## Included in Class X.:

Animal remains.

## Included in Class XII.:

Jerked meat ("tasajo"); oysters of all kinds and shellfish, fresh or dried; rice; wheat and other cereals; flour of all kinds; pulse, dried; pot herbs and garden pro luce, fresh; carab beans and seeds not specially mentioned; forage and bran.

## Included in Class XIII.:

Fanil-covered tarpaulins for vans; felt and tow, tarred or coated with pitch.

4. The undermentioned goods, if contained in a single package or receptacle, shall likewise be dutiable on gross weight, including weight of package or receptacle, and with no reduction for tare.

When packed in two or more receptacles, such goods shall be weighed herewith, and the following allowance shall be made for tare:

## Included in Class III.:

|  | Tare.<br>Per centum. |
|--|----------------------|
| Natural colours, prepared  | 17                   |
| Colours and dyes, artificial, in powder, lumps or crystals           | 10                   |
| The same prepared  | 17                   |
| Varnishes  | 15                   |
| Chemical products not specified (No. 98)                             | 12                   |
| Soap   | 6                    |
| Starch and feculle for industrial uses: dextrin and glucose          | 10                   |
| Gunpowder, explosive compounds, and others' fuses (No. 111, letter ) | 10                   |

## Included in Class XII.:

|   | Tare.<br>Per centum. |
|---|----------------------|
| Olive oil and cotton-seed oil   | 10                   |
| 5. The following goods shall be dutiable on gross weight, including weight of all packages or receptacles, and shall be allowed the undermentioned tares: |                      |

## Included in Class I.:

|  | Tare.<br>Per centum. |
|--|----------------------|
| Marble, jasper, and alabaster, wrought into the articles mentioned in No. 1, letters c and d             | 20                   |
| All other natural stones, also artificial stones wrought into the articles classed under No. 2, letter b | 12                   |
| Articles of gypsum, in cases or barrels  | 30                   |
| Articles of gypsum, in hampers or otherwise packed   | 16                   |
| Hollow glass and crystal ware of all kinds (excepting ordinary bottles):                                 |                      |
| In cases or barrels  | 30                   |
| In crates, baskets, hampers or otherwise packed  | 20                   |
| Ordinary bottles: In cases or barrels  | 20                   |
| In crates or otherwise packed  | 15                   |
| Flat glass and crystals of all kinds:  |                      |
| In single cases  | 25                   |
| In double wood cases   | 30                   |
| In any other package   | 20                   |
| Glass and crystal in fancy articles, &c.:  |                      |
| In a single receptacle   | 35                   |
| In two or more receptacles   | 40                   |
| Earthenware or stoneware; faience and porcelain:   |                      |
| In cases or barrels  | 30                   |
| In hampers or otherwise packed   | 16                   |

## Included in Class II.:

|   | Tare.<br>Per centum. |
|---|----------------------|
| Roughly manufactured articles comprised in Nos. 33, 41, 45, 47 (letter b), 48, 49, 54 (letter c), 56, 57, 63 letters a and b), 64, 65 (letter a), 67 (letter b) and 69:                                       |                      |
| In cases or barrels   | 13                   |
| In hampers  | 7                    |
| In other packages or in bales   | 5                    |
| Finely manufactured articles comprised in Nos. 34, 47 (letter b), 50, 53, 55, 63 (letter c), 65 (letter b), 67 (letter a), 68, 70, 72 (letter c), 73 (letter d), 73 (letter d), and 74 (letters d, e, and f): |                      |
| In cases or barrels   | 18                   |
| In hampers  | 12                   |
| In other packages or bales  | 6                    |

## Included in Class III.:

|   | Tare.<br>Per centum. |
|---|----------------------|
| Spirits of turpentine   | 18                   |
| Phosphorus: In tin-plate receptacles                                | 25                   |
| In cases or otherwise packed  | 35                   |
| Pharmaceutical products comprised in Nos. 96 (letter b), 99 and 100 | 20                   |
| Wax and other articles comprised in No. 104                         | 14                   |
| Perfumery and essences  | 20                   |

## Included in Class VIII.:

|                               | Tare.<br>Per centum. |
|-------------------------------|----------------------|
| Paper of all kinds: In cases  | 10                   |
| In other packages or in bales | 3                    |

## Included in Class IX.:

|  | Tare.<br>Per centum. |
|--|----------------------|
| Fine wood, sawn in veneers   | 4                    |
| Ordinary wood, wrought, carved wood, wrought, and rols, and articles comprised in Nos. 171, 173, and 175 (letter a): |                      |
| In cases   | 20                   |
| In crates or otherwise packed  | 10                   |

Tare.  
Per centum.

|   | Tare.<br>Per centum. |
|---|----------------------|
| Fine wood, wrought, comprised in Nos. 172, 174, and 175 (letter b): |                      |
| In cases  | 30                   |
| In other packages   | 10                   |
| Cork, manufactured: In cases  | 10                   |
| In other packages or in bales                                       | 10                   |
| Furniture of osiers or other wickerwork comprised in No. 180:       |                      |
| In cases  | 35                   |
| In other packages or in bales                                       | 10                   |

## Included in Class X.:

|   | Tare.<br>Per centum. |
|---|----------------------|
| Saddlers' and harness-makers' wares; fentliers, except for ornament, and feather dusters: |                      |
| In cases or barrels   | 15                   |
| In other packages or in bales   | 6                    |
| Gloves of skin, comprised in No. 196:   |                      |
| In cases or barrels   | 18                   |
| In other packages or in bales   | 8                    |

## Included in Class XII.:

|  | Tare.<br>Per centum. |
|--|----------------------|
| Poultry and small game   | 40                   |
| Meat in brine, including beef and pork, comprised in No. 237   | 20                   |
| Lard and other goods comprised in Nos. 238, 239, 240, 241  | 12                   |
| Other meat   | 12                   |
| Butter: In oil tins, boxes, tierces, cans, &c.   | 12                   |
| In brine, or otherwise packed, with wooden, glass or tin receptacles combined, provided this does not exceed the actual tare | 85                   |
| Salt cod and stockfish; herring, mackerel and salmon:  |                      |
| In cases or barrels  | 10                   |
| In sacks   | 2                    |
| Cocoa: In sacks  | 1                    |
| In double sacks  | 2                    |
| In ceroons   | 5                    |
| Ground, or in paste, in triple receptacles   | 25                   |
| Coffee: In sacks   | 2                    |
| In double sacks  | 10                   |
| Cinnamon: In cases or barrels  | 15                   |
| In bales   | 4                    |
| Cinnamon, Chinese ("canelon") and other spices comprised in No. 253:   |                      |
| In cases or barrels  | 15                   |
| In sacks   | 1                    |
| In double sacks  | 2                    |
| Vanilla  | 12                   |
| Eggs   | 25                   |
| Common biscuits  | 8                    |
| Fine biscuits  | 14                   |
| Cheese   | 12                   |

## Included in Class XIII.:

|   | Tare.<br>Per centum. |
|---|----------------------|
| Cartridges with or without projectiles or bullets | 10                   |
| Varnished cloth or cord                           | 12                   |
| Tows and gums                                     | 25                   |
| Articles of caoutchouc                            | 20                   |
| Waterproof and caoutchouc tissues                 | 10                   |

## General provision for tare.

6. All goods not enumerated in the foregoing lists or not included in the above-mentioned cases shall be dutiable on gross weight or according to the bases stipulated in the respective numbers of the tariff; all packages or receptacles containing such goods shall be dutiable on the duties set forth in the corresponding numbers of the tariff.

7. Goods dutiable on gross weight entitled or not to tare allowance shall always be taxed inclusive of the weight of all interior paper wrappers, ribbons, envelopes or packing.

8. When an article entitled to tare allowance is imported in bulk or merely fastened by means of rope or hoops, or packed in paper, straw, bags, or such like, no tare shall be deducted.

9. Goods dutiable on net weight shall pay together with the weight of the paper wrappers, ribbons, envelopes, or immediate receptacles other than the boxes or cases. Needles, pins, pens and other articles comprised in Nos. 51, 52 and 68 shall be excepted from this rule, and will be weighed together with the boxes if of cardboard.

Other boxes and cases, also boxes and cases containing other articles, shall be dutiable according to the number of the tariff to which they belong.

Goods affixed to cardboard, cards or wood shall be dutiable together with the weight of such package.

Twisted yarn of all kinds shall be dutiable together with the weight of the bobbins.

10. When in one container merchandise is imported which pay by net weight with others which pay by gross weight or by unities or by value, whether they have the same or different tares, said merchandise will pay the duties that correspond to them by net or dutiable weight, without any benefit of tare, and the exterior container will be appraised by its total weight by the paragraph corresponding to the material of which it is made.

11. Packages containing mineral waters shall be dutiable according to the following rules:

Cases containing bottles shall be dutiable according to No. 166 (letter b) on 15 per cent. of the gross weight of case and contents.

Bottles shall be dutiable according to No. 10, and for this purpose bottles containing 70 centiliters or more shall be considered as weighing 720 grams each.

For smaller bottles and for flasks, except of glass, and for other receptacles used for importing water, the weight shall be practically ascertained, and such receptacles shall be dutiable according to the numbers of the tariff in which classed.

12. Receptacles containing alcohol, brandies, liquors, and other compound spirits shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to their corresponding paragraph on 15 per cent. of the gross weight if single, and on 20 per cent. of the gross weight if double.

When the importation is effected in bottles or flasks, packed in wooden cases or hampers, duties shall be assessed as follows:

The weight of the liquid shall be practically ascertained, as shall that of the bottles or flasks containing the same.

The practically ascertained weights of the liquid and bottles or flasks shall be added, and the result deducted from the actual gross weight of





| Nos.  | Goods.  | Duties.   |
|---|---|---|
|   | Pottery, earthenware and porcelain.   | Doll.   |
| (T. (Disp. III. rule 5) applies to a, b, d, e, of No. 21, and to Nos. 22-24.) |   |   |
| 16  | Articles of fire clay, G. W. . . . .  | 100 Kil. 0 30   |
| 17  | Vitrified brick for paving purposes, vitrified brick, vitrified brick for sewers, vitrified invert block and vitrified invert brick for sewers, G. W. . . . .   | 100 Kil. 0 03   |
| 18  | Roofing tiles of clay, not glazed, for building purposes . . . . .  | Per square (10 by 10 feet) 1 50   |
| 19  | Vitrified clay and terra cotta sewer pipe, slabs or conduits of clay, glazed or unglazed, cement or stoneware, G. W. . . . .  | 100 Kil. 0 25   |
| 20  | Ceramic tile of all kinds and glazed roofing tiles . . . . .  | Per square (10 by 10 feet) 2 50   |
| 21  | Hollow ware, glazed or not, of clay or stoneware: <ul style="list-style-type: none"> <li>a. Household and kitchen utensils, except table ware, and provided they be not gilt, painted, or ornamented in relief . . . . .</li> <li>b. Dishes or other articles, provided that they be neither gilt, painted nor ornamented in relief . . . . .</li> <li>c. Common bottles of earthenware, to contain beer &amp;c. . . . .</li> <li>d. Flower pots of common earthenware . . . . .</li> <li>e. Articles, gilt, painted or ornamented in relief . . . . .</li> </ul> | 100 Kil. 0 80<br>100 Kil. 3 00<br>100 Kil. 1 00<br>100 Kil. 1 00<br>100 Kil. 5 60 |
| 22  | Hollow ware or dishes of faience: <ul style="list-style-type: none"> <li>a. Neither painted, gilt, nor in relief . . . . .</li> <li>b. Gilt painted, or with ornaments in relief . . . . .</li> </ul>   | 3 50<br>6 40  |
| 23  | Hollow ware or dishes of porcelain (1): <ul style="list-style-type: none"> <li>a. Neither painted, gilt, nor in relief . . . . .</li> <li>b. Painted, gilt, or with ornaments in relief . . . . .</li> </ul>  | 5 80<br>9 30  |
| 24  | Statuettes, flower stands and vases, high and bas-reliefs, articles for toilet purposes ("tombors de tocador"), and house decoration, of fine clay, faience, stoneware, porcelain or bisque (2) . . . . .   | Kilog. 0 25   |
|   | Bisque flower, imported by manufacturers of funeral wreaths for use in their establishments . . . . .   | Kilog. 0 25   |

## CLASS II.

METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

## Group 1.

(A surtax of 25% is levied on goods in Nos. 25-29 and 30% for those in No. 30 of this group.)

Gold, silver, and platinum, and alloys of these metals, and gold and silver plate.

|    |  |              |
|----|--|--------------|
| 25 | Gold and platinum, or alloys thereof, in jewellery with or without precious stones or pearls; silver in jewellery with precious stones or pearls; and precious stones, pearls, and seed pearls, not set, N. W. (3) . . . . . | Hectog. 7 50 |
| 26 | Gold or platinum, or alloys thereof, wrought in articles, other, of all kinds, N. W. (4) . . . . .   | Hectog. 2 40 |
| 27 | Silver in ingots, bars, plates, sheets or powder, N. W. . . . .  | Kilog. 2 60  |
| 28 | Jewellery of silver, without precious stones or pearls, N. W. . . . .  | Hectog. 1 50 |
| 29 | Silversmiths' wrought articles, other, of all kinds, and platinum in ingots, N. W. . . . .   | Kilog. 8 00  |
| 30 | Gold and silver plated ware of all kinds, and jewellery made of metal, gold or silver plated, with or without precious stones, or imitations thereof (4) . . . . .   | and val. 25% |

## Group 2.

(A surtax of 30% is levied on goods in Nos. 32-34 in this group, No. 31 being excepted.)

## Cast iron (1.)

(L.) Articles of malleable cast iron, as dutiable as manufacturers of wrought iron.

|    |   |  |
|----|---|--|
| 31 | Cast iron: Pigs, G. W. . . . .  | 100 Kil. 0 10                          |
| 32 | Articles not coated or ornamented with another metal or porcelain, neither polished nor turned: <ul style="list-style-type: none"> <li>a. Bars, beams, plates, grates for furnaces, columns and pipes, G. W. . . . .</li> <li>b. Fabricating boxes for railway trucks and carriages and railway chairs, G. W. . . . .</li> <li>c. Articles, other, G. W. (5) . . . . .</li> </ul> | 100 Kil. 0 50<br>100 Kil. 0 35<br>0 75 |
| 33 | Articles of all kinds not coated or ornamented with another metal or porcelain, polished or turned, T. (Disp. III. rule 5) . . . . .  | 1 20                                   |
| 34 | Articles of all kinds, enamelled, gilt, tinued or coated or ornamented with other metals or porcelain, T. (Disp. III. rule 5) . . . . .   | 100 Kil. 2 30                          |

(A surtax of 30% is levied on all articles in this group except those comprised in No. 35, on which the surtax is not levied.)

(1) A surtax of 75% of the duties will be levied upon Saxony, Sèvres and similar fine porcelain.

(2) Flow-rails and tubes, sheets of calamine (No. 74f), tin plate in sheets (No. 56) and tubes of India rubber (No. 3099) are exempt from the surtax imposed by Decree of Feb. 1, 1901, when imported by manufacturers in Cuba for the manufacture of funeral wreaths.

(3) The Law of Aug. 1, 1917, provides that an additional duty equal to the Customs duty shall be levied on the articles comprised in Nos. 25 and 26. (4) All articles containing a bath or plating of silver, however slight, are classified under No. 30. (5) Compasses (all kinds), gold or silver plated, are also included in this number. An additional duty of 25% on the amount of Customs duty now payable shall be levied on the articles in No. 30 (Law of Aug. 1, 1917).

(6) Parts of fittings of pipes known as reducers, increasers, offsets, Y branches, T branch, elbows, S traps, P traps, running traps, half traps, V branch, double Y branches, double T branches, crosses, common flanges, blind flanges, couplings, nipples, branch tees, bends, unions and caps are classified as follows:

When of cast iron (not gilt or nickel) under No. 32c.

When of wrought iron or steel (not gilt or nickel) under No. 37.

When of copper or alloys of copper (not gilt or nickel) under No. 69. (Ruling No. 53 of Nov. 23, 1900.)

| Nos.     | Goods.   | Duties.  |
|----------|--|--|
|          | Wrought iron and steel.  | Doll.  |
| 35       | Iron, soft or wrought, in ingots or "tochos" (1): steel in ingots, G. W. . . . .   | 100 Kil. 0 40  |
| Group 3. |  |  |
| 36       | Wrought iron or steel, rolled: <ul style="list-style-type: none"> <li>a. Rails, G. W. . . . .</li> <li>b. Bars (2) of all kinds, including rods (3):           <ul style="list-style-type: none"> <li>Steel bars of all kinds, including rods, imported by manufacturers of structural iron, for use in their establishments . . . . .</li> <li>Steel bars of all kinds, including rods, imported by manufacturers of rivets, screws, nuts, washers, clamps, bolts and nails, for use in their establishments . . . . .</li> <li>c. Bars of all kinds of fine crucible steel (4), G. W. . . . .</li> </ul> </li> </ul> | 100 Kil. 0 50<br>100 Kil. 0 90<br>100 Kil. 0 90<br>100 Kil. 1 60 |
| 37       | Sheets, rolled: <ul style="list-style-type: none"> <li>a. Neither polished nor tinned, of 2 millim. and more thickness, G. W. . . . .</li> <li>b. Neither polished nor tinned, of less than 3 millim. in thickness, and hoop iron (5), G. W. . . . .</li> <li>c. Tinned and tin plate, G. W. . . . .</li> <li>d. Polished, corrugated, perforated, cold-rolled, galvanised or not, and bands of polished hoop iron (6), G. W. . . . .</li> </ul>   | 100 Kil. 1 10<br>100 Kil. 1 20<br>100 Kil. 1 50<br>100 Kil. 1 30 |
| 38       | Wrought iron or steel: <ul style="list-style-type: none"> <li>a. Cast in pieces, in the rough, neither polished, turned, nor adjusted, weighing each:           <ul style="list-style-type: none"> <li>b. 25 Kil. or more, G. W. . . . .</li> <li>c. Less than 25 Kil. G. W. . . . .</li> </ul> </li> </ul>  | 100 Kil. 1 00<br>1 35  |
| 39       | Cast in pieces, finished: <ul style="list-style-type: none"> <li>a. Wheels weighing more than 100 kilogrammes, for railways, chairs, sleepers and straight axles; springs, for railways and chairs; and lifting boxes, G. W. . . . .</li> <li>b. Wheels weighing 100 kilogrammes or less; springs, other than for railways and tramways; bent axles and cranks, G. W. . . . .</li> </ul>   | 100 Kil. 0 60<br>100 Kil. 1 40                                   |
| 40       | Pipes: <ul style="list-style-type: none"> <li>a. Covered with sheet brass, G. W. . . . .</li> <li>b. Other, galvanised or not, G. W. . . . .</li> </ul>  | 100 Kil. 1 40<br>1 40  |
| 41       | (7) Wire, galvanised or not, T. (Disp. III. rule 5): <ul style="list-style-type: none"> <li>a. 2 millim. or more in diameter . . . . .</li> <li>b. More than <math>\frac{1}{2}</math> and up to 2 millim. in diameter . . . . .</li> <li>c. <math>\frac{1}{2}</math> millim. or less in diameter, and wire covered with any kind of tissue . . . . .</li> </ul>  | 100 Kil. 1 00<br>1 30<br>1 60                                    |
| 42       | In large pieces, composed of bars (8) or bars (9) and sheets fastened by means of rivets or screws; and the same, unriveted, perforated, or cut to measure for bridges, frames and other buildings, G. W. . . . .  | 100 Kil. 1 80  |
| 43       | Anchor, chains for vessels or machines, moorings, switches and signal disks, G. W. . . . .   | 100 Kil. 0 80  |
| 44       | Anvils G. W. . . . .   | 2 50   |
| 45       | Wire gauze, T. (Disp. III. rule 5): (9) <ul style="list-style-type: none"> <li>a. Up to 20 threads per inch . . . . .</li> <li>b. Of 20 threads or more per inch . . . . .</li> </ul>  | 5 00<br>0 10   |
| 46       | Cable, fencing (except barbed wire for fencing) and staples for fastening same, netting, furniture springs, G. W. . . . .  | 100 Kil. 1 00  |
| 47       | Tools and implements (not apparatus) T. (Disp. III. rule 5): <ul style="list-style-type: none"> <li>a. Fine, for arts, trades and professions, of crucible steel . . . . .</li> <li>b. Other . . . . .</li> </ul>  | 100 Kil. 8 00<br>2 30  |
| 48       | Rivets, brads, and patent snaps of iron or steel, imported by manufacturers of belts, harness or saddlery, for use in their establishments, T. (Disp. III. rule 5) . . . . .   | 100 Kil. 1 50  |
| 49       | Saddlery hardware: <ul style="list-style-type: none"> <li>a. Made of iron or steel, bits, spurs, and all finishes for common harness, T. (Disp. III. rule 5) . . . . .</li> <li>b. Made of composition or materials other than iron or steel shall be dutiable according to its chief component material.</li> </ul>   | 100 Kil. 3 00  |

(1) By "tochos" shall be understood rough wrought iron in a mass or prism, round iron or iron in any other form, containing dross. (Wrought iron containing dross has generally an unequal and rough surface.)

(2) The word "iron" in a mass or prism free from dross shall be comprised in No. 37, let b.

(3) In case of doubt, this iron shall be submitted to assay for determining its kind.

(4) The word bars in par. 36b should be interpreted to mean said articles without screws or rivets, or without being prepared for rivets or screws, or cut to measure. (Ruling No. 16 of July 3, 1900.)

(5) The word "bars" in par. 36b should be interpreted to mean articles in thickness employed in the manufacture of iron wire.

(6) Crucible steel is distinguished from bars and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color, darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, square, octagonal, triangular or flat bars.)

(7) By hoop iron (5) shall be understood unpolished flat band or circles of less than 3 millimetres in thickness. See also footnote to No. 35.

(8) Galvanised-iron gutters, not riveted, screwed, or adorned in any way, are classified under No. 37h. (Ruling No. 14 of July 7, 1900.)

(9) By Decree of Nov. 22, 1910, the wire comprised in No. 41 a, b and c is exempted from the surtax of 30% provided that such wire is imported by manufacturers for use in industries, and that a sworn declaration to that effect is made by the importer.

(10) The word "Bars" in Par. 42 should be interpreted to mean with rivets or screws, or the same unriveted, but perforated or cut to measure, for bridges, frames, and other structures. (Ruling No. 16 of July 3, 1900.)

(11) According to decision of Feb. 18, 1904, wire of gauge includes all woven wire of 5 or more threads per inch, while that of less than 5 threads per inch is classed as netting under No. 46.

(12) This basis represents one-half of the warp and woof threads comprised in a square of one inch, i.e. of 23 millimetres.

(13) Barbed fence wire is free of duty.

(14) Compasses of iron and steel (not apparatus), and clearly for use in the arts, trades and professions, are classified under No. 47a.

(15) Iron and steel plates and scrubbing sticks (regadores) are classified under No. 47b.

## CLASS II.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT—continued.

| Nos. | Goods.  | Duties.<br>Doll.     |
|------|---|----------------------|
|      | Of composition or materials other than iron or steel:<br>Dutiable according to chief component material,<br>with exemption from surtaxes  |                      |
| 50   | Backles, T. (Disp. III, rule 5):<br>a. Nickelless .. .. . Kilog.  | 0 20                 |
|      | b. Other .. .. . Kilog.   | 0 15                 |
| 51   | Needles, sewing or embroidering, pins and pens, N. W.<br>(Disp. III, rule 9) .. .. . Kilog.   | 0 30                 |
| 52   | Crochet hooks and hairpins, N. W. (Disp. III, rule 9)<br>.. .. . Kilog.   | 0 30                 |
|      | Eyeglasses, plates and clips of iron or steel, imported by<br>manufacturers of belts, harness or saddlery, for use in their<br>establishments, N. W. (including cardboard boxes)  |                      |
| 53   | Cutlery (Disp. III, rule 5):<br>a. With common wooden handles, such as used by<br>butchers, shoemakers, saddlers and cooks, including<br>table knives and forks with common wooden handles and<br>curved knives for pruning purposes .. .. . Kilog.   | 0 30                 |
|      | b. All other cutlery (except pocket cutlery), including<br>scissors, fishing hooks .. .. . Kilog.   | 0 40                 |
|      | c. Surgical, including dental instruments; pocket<br>cutlery, side arms (not fire) and pieces for the same;<br>razors (1) .. .. . Kilog.  | 0 60                 |
| 54   | Small arms and barrels:<br>a. Barrels, unfinished, for portable arms, G. W. ..<br>b. Barrels, finished, for portable arms, G. W. ..<br>c. Small arms, such as pistols and revolvers, also their<br>detached parts (except barrels) (2), T. (Disp. III, rule 5)<br>.. .. . Kilog.                                    | 0 25<br>0 60<br>2 50 |
| 55   | Sporting arms (3): Muzzle and breech-loading and detached<br>parts thereof, except barrels .. .. . Kilog.   | 25 5                 |
| 56   | Manufactures of iron plate (4), T. (Disp. III, rule 5) ..<br>Wrought iron or steel, T. (Disp. III, rule 6):<br>Labeled tin containers, imported by manufacturers of<br>butter, for use in their establishments .. .. . Kil.   | 4 00<br>4 00<br>4 00 |
|      | Leaves of tin plate, imported by manufacturers of funeral<br>wreaths, for use in their establishments .. .. . Kil.  | 4 00                 |
| 57   | Articles of all kinds not specially mentioned, common,<br>even coated with lead, tin or zinc, or painted or<br>varnished, large steel tanks, not polished but coated<br>with porcelain inside, are included in this number (5)<br>.. .. . Kil.  | 3 00                 |
|      | Traces chains, imported by manufacturers of harness or<br>saddlery, for use in their establishments .. .. . Kil.  | 3 00                 |
| 58   | Articles of all kinds not specially mentioned, fine, i.e.,<br>polished, enameled, coated with porcelain, nickel or other<br>metals (with the exception of lead or zinc), or with<br>crystals, borders or parts of other metals, or combined<br>with glass or earthenware, T. (Disp. III, rule 5) ..<br>.. .. . Kil. | 4 00                 |

Group 4.  
(A surtax of 25 % is levied on all articles in this group.)

Copper and alloys of common metals with copper (brass, bronze &c.).

|    |   |                      |
|----|---|----------------------|
| 59 | Copper scales ("laminae"), copper of first fusion, old<br>copper, brass &c., G. W. .. .. . Kil.   | 3 40                 |
| 60 | Copper and alloys of copper: In ingots, G. W. .. .. .   | 4 00                 |
| 61 | Rolls in bars of all kinds, G. W. .. .. .   | 4 50                 |
| 62 | Rolls in sheets, G. W. .. .. .  | 5 00                 |
| 63 | Wire, galvanised or not, T. (Disp. III, rule 5):<br>a. 1 millimetre and more in diameter .. .. .<br>b. Less than 1 millimetre in diameter .. .. .<br>c. Gilt, silvered or nickelless .. .. . Kilog. | 6 00<br>7 50<br>0 50 |
| 64 | Wire covered with tissue or insulating materials for the<br>transmission of electricity (6) T. (Disp. III, rule 5):<br>a. Wires and cables, not protected .. .. . Kil.                              | 7 50                 |
|    | b. The same, protected by lead tubes and other<br>insulating covers (7), T. (Disp. III, rule 5) .. .. .   | 2 00                 |
| 65 | Wire gauge, T. (Disp. III, rule 5):<br>a. Up to 100 threads per inch (7) .. .. . Kilog.   | 0 20                 |
|    | b. Of 100 threads or more per inch .. .. .  | 0 40                 |
| 66 | Pipes, bearings, plates for fireplaces, and boiler-makers'<br>wires partially wrought, G. W. .. .. . Kil.   | 4 50                 |
| 67 | Nails and tacks; except as included in Part, 301, T.<br>(Disp. III, rule 5):<br>a. Gilt or nickelless .. .. . Kilog.  | 0 20                 |
|    | b. Other .. .. . Kilog.   | 0 12                 |
|    | Trivets and rivets, of copper and copper alloys, imported<br>by manufacturers of belts, harness or saddlery, for use<br>in their establishments:<br>(a) Gilt or nickelless .. .. . Kilog.           | 0 20                 |
|    | (b) Other .. .. . Kilog.  | 0 12                 |
| 68 | Traps or pens, crochet hooks or hairpins, N. W. T., (Disp.<br>III, rule 9) .. .. . Kilog.   | 0 60                 |

(1) Safety razors, known under the name of shaving apparatus, as well as steel blades for the same imported therewith or separately as spare parts, shall be dutiable according to No. 53c, under which razors are specifically classed, save in case they be gilt or silvered, which would bring them under tariff No. 30.

(2) *Rule No. 114 of Oct. 26, 1901.*—All small arms, including pistols and revolvers, will be classified under Part, 54c. See also end of Tariff of the Decree of Feb. 26, 1906.

(3) All long arms, including all kinds of rifles, and detached parts thereof, except barrels, will be classified under Part, 55 of the Tariff; parlor rifles are included in this number.

(4) Labeled receptacles of tin plate when imported by manufacturers in Cuba for use in their establishments are exempt from the surtax of 30%.

(5) See footnote to 32c. Carset staves, of iron or steel, covered with tissue, are classed under the tariff number corresponding to the tissue without surtax.

(6) By conducting cables for electricity shall be meant cables composed of one or more wires of copper or any alloy of copper, whatever be their thickness, provided that they be covered with an insulating wrapper, without taking into consideration whether they are used in pipes of iron or lead or strengthened with cordage or iron or steel wire.

(7) This basis represents one half of the warp and woof threads comprised in a square of 1 inch, i.e., of 23 millimetres.

| Nos. | Goods.   | Duties.<br>Doll. |
|------|--|------------------|
| 69   | Articles not specially mentioned, varnished or not, T.<br>(Disp. III, rule 5) (1) .. .. . Kilog.   | 0 20             |
|      | Articles of copper and copper alloys, not specially<br>mentioned:<br>Fastenings and eyelets, imported by manufacturers<br>of belts, harness or saddlery, for use in their<br>establishments .. .. . Kilog. | 0 20             |
| 70   | Articles, gilt or nickelless, not specially mentioned, except<br>when exclusively used for sanitary constructions (2), T.<br>(Disp. III, rule 5) .. .. . Kilog.  | 0 60             |
|      | Or, ditto exclusively used for sanitary constructions, T.<br>(Disp. III, rule 5) .. .. . Kilog.  | 0 20             |
|      | Group 5.<br>(A surtax of 25 % is levied on all articles in this group except thallol<br>and capsules for bottles specified in No. 73c.)<br>Other metals and their alloys.                                  |                  |
| 71   | Mercury, G. W. .. .. . Kilog.  | 0 20             |
| 72   | Nickel, aluminium and alloys:<br>a. In lumps or ingots, G. W. .. .. . 100 Kil.   | 3 00             |
|      | b. In bars, sheets, pipes and wire, G. W. .. .. .  | 7 00             |
|      | c. In other articles, of all kinds, T. (Disp. III, rule 5)<br>.. .. . Kil.   | 0 50             |
| 73   | Tin and alloys thereof (Britannia metal):<br>a. In lumps or ingots, G. W. .. .. . 100 Kil.   | 4 00             |
|      | b. In bars, sheets, pipes and wire, G. W. .. .. .  | 7 00             |
|      | c. Hammered in thin leaves (tin foil) and capsules, for<br>bottles, T. (Disp. III, rule 5) (3) .. .. . Kil.  | 0 04             |
|      | d. In other articles, of all kinds, T. (Disp. III, rule 5),<br>as well as their alloys (applicable to c, d, e and f, T. [Disp.<br>III, rule 5]):<br>a. In lump or ingots, G. W. .. .. . 100 Kil.           | 1 00             |
|      | b. In bars, sheets, pipes and wire, including shot, G. W.<br>.. .. . Kil.  | 1 50             |
|      | c. In articles gilt or nickelless, except when exclusively<br>used for sanitary constructions .. .. . Kil.   | 0 30             |
|      | d. Ditto, when exclusively used for sanitary constructions<br>(4) .. .. . Kil.   | 0 20             |
|      | e. Zinc nails and tacks, neither gilt nor nickelless .. .. .   | 0 07             |
|      | f. In other articles, including type .. .. .   | 0 15             |
|      | Leaves of zinc, imported by manufacturers of<br>funeral wreaths, for use in their establishments .. .. . Kilog.  | 0 15             |
|      | g. Hammered in thin leaves (lead foil) and<br>capsules, for bottles .. .. .  | 0 04             |

Group 6.  
Wastes and scoriae.

|    |  |      |
|----|--|------|
| 75 | Filings, shavings, cuttings of iron or steel, and other wastes<br>of cast iron or from the manufacture of common metals,<br>fit only for remelting, G. W. .. .. . Kil. | 0 15 |
| 76 | Scoriae resulting from the smelting of ores, G. W. .. .. .   | 0 03 |

## CLASS III.

## SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

## Group 1.

(A surtax of 30 % is levied on all goods in this group.)

## Simple Drugs.

|    |   |              |
|----|---|--------------|
| 77 | Oleaginous seeds, copra or cocoanuts, G. W. .. .. . Kil.  | 2 00         |
| 78 | Resins and gums:<br>a. Colophony, pitch (vegetable) and similar products,<br>G. W. .. .. . Kil.                                   | 0 50         |
|    | b. Spirits of turpentine, T. (Disp. III, rule 5)<br>c. Castor-oil and gutta-percha, raw or melted in<br>lumps, G. W. .. .. . Kil. | 2 50<br>3 00 |
| 79 | Extracts of liquorice, camphor, aloes and other similar<br>vegetable juices, G. W. .. .. . Kil.                                   | 6 25         |
| 80 | Ten bark, G. W. .. .. .   | 0 25         |
| 81 | Opium (5), G. W. .. .. . Kilog.   | 6 00         |
| 82 | Other simple vegetable products, not specially<br>mentioned (6), G. W. .. .. . Kil.   | 2 75         |
| 83 | Animal products employed in medicine, not specially<br>mentioned (6), G. W. .. .. . Kil.  | 1 80         |

## Group 2.

A surtax of 25 % is levied on goods in Nos. 89, 90 in this group.

Nos. 84-83 are exempt from surtax.)

(Colours, dyes and varnishes.

|    |   |      |
|----|---|------|
| 84 | Natural colors, in powder or in lumps (ochres &c.), G. W.<br>.. .. . Kil. | 0 60 |
|----|---|------|

(1) Compasses of copper, or alloys of copper and other common metals, not coated or ornamented with another metal or porcelain are classified under No. 69. See also footnote to No. 32c.

Bronze powder and leaves dutiable under Nos. 69 and 70 when imported by proprietors of printing and lithographic establishments are exempt from the surtax of 35 %.

(2) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary house plumbing and for bathtubs.

Compasses of copper, or alloys of copper and other common metals, gilt or nickelless, but not coated or ornamented with gold, silver or other precious metal, are classified under No. 70.

(3) Tin foil, plain, corrugated, fringed, with stars or with any other similar design produced by a similar process without constituting a process of manufacture subsequent to the production of the same, as well as when the latter are bronzed, even if that should constitute a process of subsequent manufacture, whenever they cannot logically be classed under any other tariff number, shall be dutiable under No. 73c. (*Gaceta Oficial*, Aug. 1901.)

(4) By "sanitary constructions" are meant fixtures and attachments used in modern sanitary house plumbing and for bathtubs.

(5) The above rule applies to opium in a pure state only. Medicinal preparations containing opium in combination with other substances are classed under No. 99.

(6) Peated barley is classified under No. 82.

|   | Goods.  | Duties.<br>Doll. | No.   | Goods.   | Duties.<br>Doll. |
|---|---|------------------|---|--|------------------|
| <i>Note.</i> —All points of non-metallic base which have been prepared in any way except by simple grinding, shall be excluded from Par. 84 of the Tariff. (Rating No. 101 of Aug. 27, 1901.) |   |                  |   |  |                  |
| 53  | Artificial colors of metallic bases, T. (Disp. III. rule 4):<br>a. In powder or lumps, G. W. (1) .. .. .  | 100 Kil. 2 55    | 103   | Mineral, vegetable, or animal wax, unwrought, and paraffin in lumps, G. W. .. .. .   | 100 Kil. 2 50    |
|   | b. Prepared in the paste, oil or water; also lead or colored pencils, G. W. .. .. .   | 100 Kil. 5 00    | 104   | Articles of stearin and paraffine, wax of all kinds, wrought, T. (Disp. III. rule 4) .. .. .   | 100 Kil. 5 00    |
| 66  | Other artificial colors, in powder, crystals, lumps or paste, including lithographic inks, G. W. T. (Disp. III. rule 4) (2) (3) .. .. .   | Kilog. 0 25      | 105   | Soap, T. (Disp. III. rule 4):<br>a. Common soap, in bars, including Castile soap and ordinary scouring compositions, G. W. .. .. .   | 100 Kil. 3 00    |
| 87  | Natural dyes:<br>a. Woods, barks, roots &c. for dyeing, G. W. .. .. .   | 100 Kil. 0 20    |   | b. Ordinary toilet soaps, in cakes or tablets, G. W. .. .. .   | 100 Kil. 10 00   |
|   | b. Madder, G. W. .. .. .  | 4 50             |   | c. Fine toilet soaps, whether fancy, perfumed, or not, and all others, including so-called medicinal or medicated soaps, G. W. .. .. .   | 100 Kil. 20 00   |
|   | c. Indigo and cochineal, G. W. .. .. .  | Kilog. 0 20      | 106   | Perfumes and essences:<br>a. Of value less than 1 dol. 25 cents per Kilog. .. .. .   | Kilog. 0 25      |
| 88  | Artificial dyes, T. (Disp. III. rule 4):<br>a. Extracts from logwood, archil and other dyeing extracts, G. W. .. .. .   | 100 Kil. 5 00    |   | b. More than 1 dol. 25 cents per Kilog. .. .. .  | 25 % ad val.     |
|   | b. Writing, drawing or printing inks, G. W. .. .. .   | 3 00             | <i>NOTE.</i> —Perfumes assessable under Paragraph 106 A, paying both ad valorem and specific duty and with the official rate of 20 % will not be considered as net weight goods on account of the 25 % ad valorem duty; and when such perfumes are packed with other gross weight merchandise Disposition III, Rule 10 will not apply. (Rating No. 17, of Aug. 30, 1900.) |  |                  |
|   | c. Colors derived from coal, G. W. .. .. .  | Kilog. 0 20      | Volatile or essential oils not specially mentioned under any other tariff to be classed to No. 106.   |  |                  |
| 90  | Varnish, G. W. T. (Disp. III. rule 4) .. .. .   | 100 Kil. 7 50    | <i>Group 5.</i><br>(A surtax of 30 % is levied on goods in Nos. 108-111 in this group. No. 107 no surtax leviable.)   |  |                  |
| 90  | Blacking, G. W. .. .. .   | 100 Kil. 3 00    | <i>Various.</i>   |  |                  |
| <i>Group 3.</i><br>(A surtax of 30 % is levied on articles in Nos. 91, 96-100 in this group. On No. 92-95 no surtax is leviable.)<br><i>Chemical and pharmaceutical products.</i>             |   |                  |   |  |                  |
| 91  | Simple bodies: a. Sulphur, G. W. .. .. .  | 100 Kil. 0 15    | 107   | Artificial or chemical fertilizers, G. W. .. .. .  | 100 Kil. 0 05    |
|   | b. Bromine, boron, iodine and phosphorus, T. (Disp. III. rule 4); other, G. W. .. .. .  | Kilog. 0 18      | 108A  | Starch; G. W. T. (Disp. III. rule 4) .. .. .   | 3 00             |
| 92  | Inorganic acids: a. Hydrochloric, boric, nitric and sulphuric, also aqua regia, G. W. .. .. .   | 100 Kil. 0 30    | 108B  | Dextrose and glucose for industrial purposes, G. W. .. .. .  | 3 00             |
|   | b. Liquid carbonic acid, N. W. .. .. .  | 5 00             | 109   | Gluces, albumens and gelatine, G. W. .. .. .   | 3 00             |
|   | c. Other, G. W. (2) .. .. .   | 5 00             | 110   | Carbons prepared for electric lighting, G. W. .. .. .  | 8 00             |
| 93  | Organic acids:<br>a. Oxalic citric, tartaric and carbonic, G. W. .. .. .  | 1 00             | 111   | Gunpowder and explosives (1):<br>a. Gunpowder, explosive compounds and miners' fuses, G. W. T. (Disp. III. rule 4) .. .. .   | 100 Kil. 4 00    |
|   | b. Oleic, stearic and palmitic, G. W. .. .. .   | 6 00             |   | b. Gunpowder, sporting, and other explosives not intended for mines, including fireworks of all kinds, N. W. .. .. .   | Kilog. 0 20      |
|   | c. Acetic, G. W. .. .. .  | 5 00             | <i>CLASS IV.</i><br><i>COTTON AND MANUFACTURES THEREOF.</i>   |  |                  |
| 94  | Oxides and oxyhydrates: Of antimony, potash and other caustic and barilla alkalies, G. W. .. .. .   | 100 Kil. 0 25    | <i>Group 1.</i><br>(A surtax of 30 % is levied on all goods in this group.)<br><i>Cotton in the wool and yarns.</i>   |  |                  |
| 95  | Inorganic salts:<br>a. Chloride of sodium (common salt) crude, G. W. .. .. .  | 100 Kil. 1 00    | 112   | Cotton in the wool and cotton waste (2), G. W. .. .. .   | 100 Kil. 1 00    |
|   | b. Chloride of sodium (common salt), ground or manufactured in any form (Line of July 23, 1900) .. .. .   | 100 Kil. 1 30    | 113   | Threads or yarns: (3)<br>a. In reels, skeins or rolls for crocheting, embroidering or sewing, N. W. (Disp. III. rule 9) .. .. .  | Kilog. 0 20      |
|   | c. Chloride of potassium; sulphates of soda, iron or magnesia; carbonate of magnesia; alum; G. W. (4) .. .. .   | 100 Kil. 0 45    |   | b. In skeins, spindles or in any other form, exclusively for the manufacture of tissues, N. W. (Disp. III. rule 9) .. .. .   | Kilog. 0 15      |
|   | d. Sulphate of ammonium: phosphates and superphosphate of lime; nitrate of potash and soda, G. W. (5) .. .. .   | 100 Kil. 0 03    |   | c. In cordage and ropes, G. W. .. .. .   | 100 Kil. 6 00    |
|   | e. Other salts of ammonium, salts of copper, chloride of lime, sulphate of potash, bisulphate of soda and borax, sal soda, G. W. .. .. .  | 100 Kil. 1 80    | <i>Group 2.</i><br>(A surtax of 20 % is levied on articles in Nos. 114-127; 15 % in No. 128 and 50 % on those in No. 128B of this group.)<br><i>Tissues.</i>  |  |                  |
| 96  | Organic salts:<br>a. Acetates and oxalates, G. W. .. .. .   | 2 50             | <i>NOTE 1.</i> —When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. I.):   |  |                  |
|   | b. Citrates and tartrates, T. (Disp. III. rule 5) .. .. .   | 3 00             | 1.  | Cotton tissues containing threads of hemp, jute, linen, ramie or pita shall be liable to a surtax of 15 per cent. of the duties applicable thereto, provided that the number of these threads of hemp, jute, linen, ramie or pita, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.                                |                  |
| 97  | Alkaloids and their salts; chlorides of gold and silver, N. W. .. .. .  | Kil. 6 75        |   | When the number of threads of hemp, jute, linen, ramie &c. exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class V.  |                  |
| 98  | Chemical products not specially mentioned (5), G. W. T. (Disp. III. rule 4) .. .. .   | Kil. 0 05        | 2.  | Cotton tissues containing threads of wool, flock wool, hair or wastes of these materials, shall be liable to a surtax of 35 per cent. of the duties applicable thereto, provided that the number of threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.            |                  |
| 99  | Pills, including those of quinine, capsules, medicinal dragees and the like (5), T. (Disp. III. rule 5) .. .. .   | Kil. 0 25        |   | When the number of threads of wool, flock wool, hair or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VI, as tissues mixed with wool.   |                  |
| 100   | Pharmaceutical products not specially mentioned (5), T. (Disp. III. rule 5) .. .. .   | Kil. 0 10        | 3.  | Cotton tissues containing threads of silk or floss silk shall be liable to a surtax of 70 per cent. of the duties applicable thereto, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.   |                  |
| <i>Group 4.</i><br>(A surtax of 25 % is levied on goods in Nos. 101 and 102 and 30 % on Nos. 103-106 in this group.)<br><i>Oils, fats, wax and their derivatives.</i>                         |   |                  |   |  |                  |
| 101   | Vegetable oils:<br>a. Sol. d. (coconut, palm &c.) G. W. .. .. .   | 100 Kil. 3 00    |   | When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.  |                  |
|   | b. Liquid, cold-olive oil and cotton-seed oil, G. W. .. .. .  | 100 Kil. 3 00    |   | (1) All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes of 24 millimetres in diameter, shall be considered as sporting. The importation of dynamite, gunpowder and similar explosives is prohibited, unless the importer produces a special authorization for landing same, issued to him by the President of Cuba. |                  |
|   | c. Cotton-seed oil to be used exclusively in the manufacture of soap, provided that the importation be made at the direct demand of the manufacturers of soap, and that the latter submit their works at all times to the inspection of the Customs authorities, and that the importer give such bond as may be regarded necessary by the Acting Collector, G. W. .. .. . | 100 Kil. 0 50    |   | (2) Cotton yarn and threads of less than 20 centimetres in length shall be considered as waste of spun cotton: cotton wicks are classed in this number.  |                  |
| 102   | Crude oils and animal fats:<br>a. Cow-liver oil and other medicinal oils, not refined, G. W. (6) .. .. .  | 100 Kil. 1 50    |   | (3) Yarns and threads combined in any proportion with threads of common metal shall follow the régime of No. 148, Class VII.   |                  |
|   | b. Glycerine, olein, stearin, and spermaceti, crude, G. W. .. .. .  | 100 Kil. 1 40    |   |  |                  |

(1) Common lampblack is classified under No. 85a.

(2) Charcoal pencils for drawing are classified under No. 86.

(3) The substance known as "Itho anil" not being a definite chemical product should be classified as follows:  
The phosphoric acid under Par. 92c; the phosphate of lime under Par. 85d.

The appraisal always being made after a quantitative analysis by the chemist. (Rating No. 9 of June 28, 1900.)

(4) Silicate of soda is classified under No. 98.

(5) The products or substances comprised in Nos. 98, 99 and 100 shall be examined by chemical experts, who must sign the declaration simultaneously with the Customs employees. Glycerine in glass bottles constituting a putable product is dutiable under No. 98.

Antipyrine, acetic ether and potassium cyanide are dutiable under No. 98.

(6) Tallow is dutiable under No. 102a.



## CLASS IV.—COTTON AND MANUFACTURES THEREOF—continued.

| Nos.   | Goods.  | Duties.<br>Doll. |
|--|---|------------------|
| The provisions of this note shall not apply to knitted stuffs, tulle, lace, bonades and tulle for borders (see Disp. I, rule 6), to ribbons (Disp. I, rule 7) or to trimmings (Disp. I, rule 7).   |   |                  |
| NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (see Disp. I.):   |   |                  |
| (a) Tissues, brochés, or woven like brochades referred to in rule 10, Dispositivo I, shall be liable to the duties leviable thereon, plus the surtax of 35 per cent. upon the corresponding duties.  |   |                  |
| (b) Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.   |   |                  |
| Should the embroidery contain threads, puri or spangles of common metals or of silver the surtax shall amount to 60 per cent. of the duties applicable to the tissue.  |   |                  |
| When the threads, puri or spangles are of gold the surtax shall be 100 per cent.   |   |                  |
| (c) Tissues and trimmings containing threads or puri of common metals or silver shall be liable to a surtax of 50 per cent. of the duties leviable thereon.  |   |                  |
| When the threads or puri are of gold the surtax shall amount to 100 per cent.  |   |                  |
| (d) Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.   |   |                  |
| Shawls called "mantones" and "pañolones," travelling rugs, counterpanes, sheets, towels, table cloths and napkins, mantles, veils, shawls, hemmed scarves and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent. of the duties leviable thereon.                        |   |                  |
| Other made-up articles, wearing apparel, and clothing of all kinds, except corsets, finished, half finished, or simply laced shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent. |   |                  |
| Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.  |   |                  |
| 114  | Tissues, plain and without figures, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, and tissues (f), plain and without figures, napped or not, measuring not over 65 centimetres in width, weighing 10 kilograms, or more per 100 square metres, unbleached, bleached, or dyed, having: |                  |
| a.   | Up to 9 threads, N. W. . . . .  | Kilog. 0 13      |
| b.   | From 10 to 15 threads, N. W. . . . .  | " 0 17           |
| c.   | From 16 to 19 threads, N. W. . . . .  | " 0 23           |
| d.   | 20 threads or more, N. W. . . . .   | " 0 35           |
| e.   | The same tissues, printed or manufactured with dyed yarns: (g)  |                  |
| Dutiable as the tissue, with a surtax of 30 per cent. N. W.  |   |                  |
| 115  | Tissues, plain and without figures, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:   |                  |
| a.   | Up to 6 threads, N. W. . . . .  | Kilog. 0 15      |
| b.   | From 7 to 11 threads, N. W. . . . .   | " 0 20           |
| c.   | From 12 to 15 threads, N. W. . . . .  | " 0 27           |
| d.   | From 16 to 19 threads, N. W. . . . .  | " 0 37           |
| e.   | 20 threads or more, N. W. . . . .   | " 0 60           |
| f.   | The same tissues, printed or manufactured with dyed yarns: (g)  |                  |
| Dutiable as the tissue, with a surtax of 40 per cent. N. W.  |   |                  |
| 116  | Tissues, twilled or figured on the loom, napped or not, weighing 10 kilogrammes or more per 100 square metres, unbleached, bleached or dyed, having:  |                  |
| a.   | Up to 6 threads, N. W. . . . .  | Kilog. 0 15      |
| b.   | From 7 to 11 threads, N. W. . . . .   | " 0 18           |
| c.   | From 12 to 15 threads, N. W. . . . .  | " 0 20           |
| d.   | From 16 to 19 threads, N. W. . . . .  | " 0 32           |
| e.   | 20 threads or more, N. W. . . . .   | " 0 42           |
| f.   | The same tissues, printed or manufactured with dyed yarns: (g)  |                  |
| Dutiable as the tissue, with a surtax of 30 per cent. N. W.  |   |                  |
| 117  | Tissues, twilled or figured on the loom, napped or not, weighing less than 10 kilogrammes per 100 square metres, unbleached, bleached or dyed, having:  |                  |
| a.   | Up to 6 threads, N. W. . . . .  | Kilog. 0 18      |
| b.   | From 7 to 11 threads, N. W. . . . .   | " 0 23           |
| c.   | From 12 to 15 threads, N. W. . . . .  | " 0 32           |
| d.   | From 16 to 19 threads, N. W. . . . .  | " 0 43           |
| e.   | 20 threads or more, N. W. . . . .   | " 0 65           |
| f.   | The same tissues, printed or manufactured with dyed yarns: (g)  |                  |
| Dutiable as the tissues, with surtax of 40 per cent. N. W.   |   |                  |
| 118  | Tissues for counterpanes, N. W. . . . .   | Kilog. 0 24      |
| 119  | Pique of all kinds, N. W. . . . .   | " 0 45           |
| 120  | Carded tissues: a. Unbleached, half bleached or dyed in the piece, N. W. . . . .  | Kilog. 0 08      |
| b.   | Bleached, printed or manufactured with dyed yarns, N. W. . . . .  | " 0 20           |
| 121  | Velvety tissues, such as corduroys and velveteens; three-ply plush tissues, cut or not, N. W. . . . .   | Kilog. 0 47      |

(f) This number, inserted by Order No. 84 of March 16th, 1901, does not apply to cut tissues nor to those known under the name of "splits."

(g) The surtax applicable to tissues manufactured with dyed yarns is to be levied, whenever the latter are of different colours only.

| Nos.  | Goods.  | Duties.<br>Doll. |
|---|---|------------------|
| 122   | Knitted goods, even with needlework (1) . . . . .   | Kilog. 0 30      |
| a.  | Undershirts and drawers of simple knit or rough sewing, N. W. . . . .   | " 0 70           |
| b.  | Undershirts and drawers of double sewing or fine finish, N. W. . . . .  | " 0 80           |
| c.  | Stockings, socks, gloves and other small articles of simple knit or rough sewing, N. W. . . . .   | " 0 70           |
| d.  | Stockings, socks, gloves, and other small articles of double sewing or fine finish, N. W. . . . .   | " 0 90           |
| 123   | Tulle: a. Plain, N. W. . . . .  | " 0 70           |
| b.  | Figured or embroidered on the loom, N. W. . . . .   | " 0 92           |
| 124   | Lace, bonades and tulle for borders, of all kinds (2), N. W. . . . .  | Kilog. 1 45      |
| 125   | Carpets of cotton, N. W. . . . .  | " 0 15           |
| 126   | Tissues called tapestry, for upholstering furniture and for curtains manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W. . . . .  | Kilog. 0 32      |
| 127   | Wicks for lamps and candles (3), N. W. . . . .  | " 0 15           |
| 127A  | Bags for packing sugar at the sugar mills or refineries, made of cotton tissue, plain and without figures or twilled, whatever be the number of threads thereof and the weight per 100 sq. metres, whenever they should be imported indelibly marked with the name of the sugar mill or refinery and place where the same is located, N. W. . . . . | Kilog. 0 03      |
| NOTE.—The bags referred to are hereby exempted from the surtax for making up, and also from the surcharge provided for in Decree No. 44, of Feb. 1, 1904. |   |                  |
| 128   | Trimnings of cotton ribbons, and galloons (1), (2), N. W. . . . .   | Kilog. 0 62      |
| Cord for leggings and cotton tape, imported by manufacturers of belts, harness or saddlery, for use in their establishments, N. W. . . . .                |   |                  |
| a.  | Brails and ribbons of cotton for reins, headstalls, and girths, and cotton tape imported by manufacturers of sandals, N. W. . . . .   | Kilog. 0 15      |
| NOTE.—The reins, headstalls and girths dutiable under the above paragraph shall be subject to a surtax of 50 %.   |   |                  |
| 128A  | Cheese cloth . . . . .  | Free.            |

## CLASS V.

## HEMP, FLAX, PITA, JUTE AND OTHER VEGETABLE FIBRES AND THEIR MANUFACTURES.

## Group 1.

(A surtax of 25 % is levied on all goods in this group.)

## Rope and yarn.

|     |   |               |
|-----|---|---------------|
| 129 | Threads or yarns: (6)   |               |
| a.  | In reels, skeins or rolls N. W. (Disp. III, rule 9) . . . . .   | Kilog. 0 10   |
| b.  | Vegetable fibres, the preparation or manufacture of which is not expressly classified in the tariff (Disp. III, rule 9) | " 0 75        |
| 130 | Bags for sugar, G. W. . . . .   | Kilog. 2 00   |
| 131 | Rope and cordage:   |               |
| a.  | Twine or rope yarn and cord of hemp, not exceeding 3 millimetres in thickness, G. W. . . . .                            | 100 Kil. 6 00 |
| b.  | Cordage and rope-makers' wares of hemp, exceeding 3 millimetres in thickness, N. W. . . . .                             | 100 Kil. 6 00 |
| c.  | Cordage and rope-makers' wares of abaca, henquen, pita, jute or other fibres, N. W. . . . .                             | 100 Kil. 6 00 |

NOTE.—Rope and cordage of cotton are included in this number.

## Group 2.

(A surtax of 15 % is levied on goods in Nos. 132-142 and 50 % on those in No. 142A in this group.)

## Tissues.

NOTE I.—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. I.):

1. Tissues of hemp, jute, linen, ramie or pita containing threads of wool, flock wool, hair or their wastes, shall be liable to a surtax of 40 per cent. of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.
- When the number of threads of wool, flock wool, hair or their wastes, exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Group 2, Class VI, as tissues mixed with wool.
2. Tissues of hemp, jute, linen, ramie or pita containing threads of silk or floss silk, shall be liable to a surtax of 60 per cent. of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

(1) Knitted goods, mixed with other vegetable fibres, wool, silk or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes V, VI and VII (see Disp. I, rule 7).

(2) Undershirts of cotton knitted goods, consisting of the body complete all except cutting and the sleeves complete, except sewing, and constituting a half finished garment, are classified under No. 122, with a surtax of 100 % (Ruling No. 95 of June 14th, 1901).

(3) When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VII (see Disp. I, rule 6).

(4) Cotton ribbons or bands, to be used in the manufacture of cloches, and mops of cotton waste, for scrubbing floors, are classified under No. 127.

(5) See Disp. I, rules 9 and 13.

(6) Ribbons and galloons containing in any proportion threads of other vegetable fibres, wool or silk, shall respectively be subject to the corresponding numbers of Classes V, VI and VII (see Disp. I, rule 7).

(7) Threads and threads combined in any proportion with threads of common metal shall follow the régime of No. 148, Class VII.

| Nos.   | Goods.  | Duties.<br>Doll. | Non.         | Goods. | Duties.<br>Doll. |
|--|---|------------------|--------------|--------|------------------|
| <p>When the number of silk or floss-silk threads exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.</p> <p>3. Tissues of cotton containing an admixture of hemp, linen, ramie, jute or other vegetable fibres, and at same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this Group (see Disp. I, rule 4, letter <i>b</i>), with the surtax of 60 per cent. provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.</p> <p>When the number of threads of silk or floss silk exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of Class VII.</p> <p>The provisions of this note shall not apply to knitted stuffs, tulles, lace, blondest and tulle for borders (see Disp. I, rule 6), to ribbons (Disp. I, rule 7), or to trimmings (Disp. I, rule 8).</p> <p>NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (Disp. I.):</p> <p><i>a.</i> Tissues, brochés, or woven like brocades, referred to in Rule 10, Disposition I, shall be liable to the duties leviable thereon, plus the surtax of 30 % upon the corresponding duties.</p> <p><i>b.</i> Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of 30 %.</p> <p>Should the embroidery contain threads, purl or spangles of common metals or of silver, the surtax shall amount to 60 % of the duties applicable to the tissue.</p> <p>When the threads, purl or spangles are of gold, the surtax shall be 100 %.</p> <p><i>c.</i> Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 % of the duties leviable thereon.</p> <p>When the threads or purl are of gold, the surtax shall amount to 100 %.</p> <p><i>d.</i> Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 %.</p> <p><i>e.</i> Sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed necks and handkerchiefs shall, for the making-up be liable to a surtax of 30 % of the duties levied thereon.</p> <p><i>f.</i> Other made-up articles, wearing apparel and clothing of all kinds, finished, half-finished or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue, on their most visible exterior part, plus a surtax of 100 %.</p> <p>Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making-up.</p> |   |                  |              |        |                  |
| 132  | Tissues of hemp, linen, ramie, jute or other vegetable fibres, not specially mentioned, plain, twilled or damasked, weighing 35 kilogrammes, or more per 100 square metres, unbleached, or dyed in the piece, having:                                   |                  |              |        |                  |
|  | <i>a.</i> Up to 5 threads, N. W. . . . .  | 100 Kil.         | 3 00         |        |                  |
|  | <i>b.</i> From 6 to 8 threads, N. W. . . . .  | Kilog.           | 0 07½        |        |                  |
|  | <i>c.</i> 9 threads or more, N. W. . . . .  |                  | 0 12         |        |                  |
|  | <i>d.</i> The same tissues, bleached, half-bleached, or printed:  |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 15 %, N. W.  |                  |              |        |                  |
|  | <i>e.</i> The same tissues, manufactured with dyed yarns:   |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 25 %, N. W.  |                  |              |        |                  |
| 133  | Tissues, plain, twilled, or damasked, weighing from 20 to 35 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:   |                  |              |        |                  |
|  | <i>a.</i> Up to 5 threads, N. W. . . . .  | Kilog.           | 0 09         |        |                  |
|  | <i>b.</i> From 6 to 8 threads, N. W. . . . .  |                  | 0 12         |        |                  |
|  | <i>c.</i> From 9 to 12 threads, N. W. . . . .   |                  | 0 18         |        |                  |
|  | <i>d.</i> From 13 to 16 threads, N. W. . . . .  |                  | 0 24         |        |                  |
|  | <i>e.</i> 17 threads or more, N. W. . . . .   |                  | 0 30         |        |                  |
|  | <i>f.</i> The same tissues, bleached, half-bleached, or printed:  |                  |              |        |                  |
|  | Dutiable as the tissue, with the surtax of 25 %, N. W.  |                  |              |        |                  |
|  | <i>g.</i> The same tissues, manufactured with dyed yarns:   |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 40 %, N. W.  |                  |              |        |                  |
| 134  | Tissues plain, twilled or damasked, weighing from 10 to 20 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:   |                  |              |        |                  |
|  | <i>a.</i> Up to 5 threads, N. W. . . . .  | Kilog.           | 0 12         |        |                  |
|  | <i>b.</i> From 6 to 8 threads, N. W. . . . .  |                  | 0 18         |        |                  |
|  | <i>c.</i> From 9 to 12 threads, N. W. . . . .   |                  | 0 27         |        |                  |
|  | <i>d.</i> From 13 to 16 threads, N. W. . . . .  |                  | 0 37½        |        |                  |
|  | <i>e.</i> From 17 to 20 threads, N. W. . . . .  |                  | 0 52½        |        |                  |
|  | <i>f.</i> The same tissues, bleached, half-bleached, or printed:  |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 30 %, N. W.  |                  |              |        |                  |
|  | <i>g.</i> The same tissues, manufactured with dyed yarns:   |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 50 %, N. W.  |                  |              |        |                  |
| 135  | Tissues plain, twilled or damasked, weighing less than 10 kilogrammes per 100 square metres, unbleached, or dyed in the piece, having:  |                  |              |        |                  |
|  | <i>a.</i> Up to 5 threads, N. W. . . . .  | Kilog.           | 0 15         |        |                  |
|  | <i>b.</i> From 6 to 8 threads, N. W. . . . .  |                  | 0 21         |        |                  |
|  | <i>c.</i> From 9 to 12 threads, N. W. . . . .   |                  | 0 30         |        |                  |
|  | <i>d.</i> From 13 to 16 threads, N. W. . . . .  |                  | 0 40         |        |                  |
|  | <i>e.</i> From 17 to 20 threads, N. W. . . . .  |                  | 0 50         |        |                  |
|  | <i>f.</i> The same tissues, bleached, half-bleached, or printed:  |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 30 %, N. W.  |                  |              |        |                  |
| <p>(t) Quilts are classified for 20 % of their weight, under the number corresponding to their tissue, with a surtax of 100 % for the making-up, and such other surtax as may properly correspond thereto; and the remaining 80 % of their weight is classified under the number corresponding to the filling or stuffing.</p> <p>(g) Cotton blankets, single or in pairs, hemmed or not, are subject to surtax of 30 %.</p>   |   |                  |              |        |                  |
| 136  | The same tissues, manufactured with dyed yarns:   |                  |              |        |                  |
|  | Dutiable as the tissue, with a surtax of 50 %, N. W.  |                  |              |        | 0 30             |
| 137  | Knitted goods of linen or hemp, mixed or not with cotton or other vegetable fibres, even with needlework (1):   |                  |              |        |                  |
|  | <i>a.</i> In the piece, jersey or drawers, N. W. . . . .  | Kilog.           | 1 20         |        |                  |
|  | <i>b.</i> Stockings, socks, gloves and other small articles, N. W. . . . .  | Kilog.           | 1 50         |        |                  |
| 138  | Tulle (2):  |                  |              |        |                  |
|  | <i>a.</i> Plain, N. W. . . . .  | Kilog.           | 0 90         |        |                  |
|  | <i>b.</i> Figured or embroidered on the loom, N. W. . . . .   |                  | 1 12½        |        |                  |
| 139  | Lace, blondest and tulle for borders (2) N. W. . . . .  | Kilog.           | 3 00         |        |                  |
| 140  | Carpets of jute, hemp or other vegetable fibres without admixture of wool, N. W. . . . .  |                  | 0 07½        |        |                  |
| 141  | Tissues called tapestry for upholstering furniture and for curtains, mixed or not with cotton, figured or damasked, provided they be manufactured with yarns dyed prior to being woven; table covers and counterpanes of the same kind, N. W. . . . .   | Kilog.           | 0 42         |        |                  |
| 142  | Trimming of hemp, jute, linen, ramie &c.; ribbons and galloons (3) (4), N. W. . . . .   | Kilog.           | 0 60         |        |                  |
| 142a   | Braids (5) and ribbons of hemp, jute, linen, ramie, &c., for reins, head-stalls and girths, N. W. . . . .   | Kilog.           | 0 17         |        |                  |
| <p>NOTE.—The reins, headstalls and girths dutiable under the above paragraph shall be subject to a surtax of 50 %.</p>   |   |                  |              |        |                  |
| CLASS VI.  |   |                  |              |        |                  |
| WOOL, BRISTLES, HAIR, HORSEHAIR AND THEIR MANUFACTURES.  |   |                  |              |        |                  |
| Group 1.   |   |                  |              |        |                  |
| (A surtax of 25 % is levied on goods in No. 143 and 157, on No. 145 in this group; No. 144 no surtax leviable.)  |   |                  |              |        |                  |
| <i>Rare and spun.</i>  |   |                  |              |        |                  |
| 143  | Bristles, hair and horsehair:   |                  |              |        |                  |
|  | <i>a.</i> Bristles . . . . .  |                  | 10 % ad val. |        |                  |
|  | <i>b.</i> Bristle brushes, in which the bristles give the value . . . . .   |                  | 35 % ad val. |        |                  |
|  | <i>c.</i> Bristles, hair and horsehair . . . . .  |                  | 40 % ad val. |        |                  |
| 144  | Wool, raw . . . . .   |                  | 20 % ad val. |        |                  |
| 145  | Woolen yarns, threads or yarns . . . . .  |                  | 25 % ad val. |        |                  |
| Group 2.   |   |                  |              |        |                  |
| (A surtax of 15 % is levied on all articles in this group.)  |   |                  |              |        |                  |
| <i>Tissues and fullad stuffs.</i>  |   |                  |              |        |                  |
| 146  | Swanskin of pure or mixed wool . . . . .  |                  | 40 % ad val. |        |                  |
| 147  | Manufactures of wool, including knitted stuffs with or without an admixture of cotton or other vegetable fibres, even with needlework, and tissues of bristles or horsehair, with or without an admixture of cotton or other vegetable fibres . . . . . |                  | 40 % ad val. |        |                  |
| CLASS VII.   |   |                  |              |        |                  |
| SILK AND MANUFACTURES OF SILK.   |   |                  |              |        |                  |
| Group 1.   |   |                  |              |        |                  |
| (A surtax of 15 % is levied on all articles in this group.)  |   |                  |              |        |                  |
| <i>Yarns.</i>  |   |                  |              |        |                  |
| 148  | Silk or floss silk:   |                  |              |        |                  |
|  | <i>a.</i> Twisted in reels, skeins or in any other form for sewing or embroidering . . . . .  |                  | 30 % ad val. |        |                  |
|  | <i>b.</i> In skeins or in any other form exclusively for the manufacture of tissues . . . . .   |                  | 25 % ad val. |        |                  |
| 149  | Silk on reels, including weight of the reels (Disp. III, rule 9) 45 % ad val.   |                  |              |        |                  |
| Group 2.   |   |                  |              |        |                  |
| (A surtax of 15 % is levied on goods in No. 150 in this group.)  |   |                  |              |        |                  |
| <i>Tissues.</i>  |   |                  |              |        |                  |
| NOTE I.—The tissues comprised in this group shall be considered as pure silk tissues when the number of silk or floss-silk threads, counted in the warp and weft, exceeds one-half of the total number of threads composing the tissue (Disp. I, rule 3).  |   |                  |              |        |                  |
| This rule shall not apply to knitted stuffs, tulles, lace, blondest and tulle for borders, or to ribbons or galloons not exceeding 15 centimetres in width. Such goods shall be considered as mixed silk tissues and dutiable according to the corresponding numbers of the tariff, when containing threads of cotton or other vegetable fibres, wool or flock wool, whatever be the proportion of such threads in the mixture (Disp. I, rules 6 and 7).   |   |                  |              |        |                  |
| 150  | Tissues of silk, pure or mixed . . . . .  |                  | 45 % ad val. |        |                  |
| CLASS VIII.  |   |                  |              |        |                  |
| PAPER AND ITS APPLICATIONS.  |   |                  |              |        |                  |
| Group 1.   |   |                  |              |        |                  |
| 151  | Paper pulp (6), G. W. . . . .   | 100 Kil.         | 0 15         |        |                  |
| <p>(1) Knitted goods containing an admixture of wool, silk or floss silk shall, respectively, be dutiable according to the corresponding numbers of Classes VI, and VII. (see Disp. I, rule 6).</p> <p>(2) When such goods are mixed with silk, they shall be subject to the corresponding number of Class VII. (see Disp. I, rule 6).</p> <p>(3) See Disp. I, rules 8 and 12.</p> <p>(4) Ribbons and galloons containing in any proportion threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII. (see Disp. I, rule 7).</p> <p>(5) Braids of jute for use in the manufacture of soles for sandals (<i>alpargatas</i>) are dutiable under No. 142a.</p> <p>(6) Yarns and threads of all kinds of vegetable fibres combined in any proportion with threads of common metal shall be dutiable according to the corresponding numbers of Group 1, Class II.</p> <p>(7) This number only includes paper pulp perforated in such manner as to be fit only for the manufacture of paper or pasteboard. Pulp not perforated is dutiable as common pasteboard. Wool pulp for making paper is free of duty.</p>   |   |                  |              |        |                  |

## CLASS VIII.—PAPER AND ITS APPLICATIONS—continued.

| Nos.   | Goods.   | Duties.<br>Doll. |
|--|--|------------------|
| <b>Group 2.</b>  |  |                  |
| (A surtax of 25% is levied on all goods in this group.)  |  |                  |
| <i>Printing (1) and lithographic paper.</i>  |  |                  |
| 162  | Paper, continuous or in sheets, white or colored, unprinted, for printing purposes, T. (Disp. III, rule 5).  | 100 Kil. 4 00    |
| NOTE.—Glazed paper datable under No. 152 when imported for manufacturing purposes by proprietors of printing and lithographic establishments is exempt from the surtax of 25%. Un-glazed printing paper also exempt from the surtax of 25%, provided that such paper is imported by printers or lithographers for use exclusively in their business. |  |                  |
| 153  | Common paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, &c. not including manilla, T. (Disp. III, rule 5) (2).   | 100 Kil. 2 50    |
| NOTE.—Paper, except manilla, manufactured into bags of any kind shall be datable, when without printing, with a surtax of 30%. If printed, whether in sheets or bags, it shall be datable with a surtax of 50%.  |  |                  |
| 154  | Paper in sheets, ruled or not, unprinted, white or colored, used for writing purposes, including blank books of the same, T. (Disp. III, rule 5) (3).  | 100 Kil. 8 00    |
| NOTE 1.—Envelopes of all kinds shall pay duty under this paragraph with a surtax of 30% (4).   |  |                  |
| NOTE 2.—Blank books, with printed headings, shall be classified under paragraph 156.   |  |                  |
| <b>Group 3.</b>  |  |                  |
| (A surtax of 30% is levied on all goods in this group.)  |  |                  |
| <i>Paper, printed, engraved or photographed.</i>   |  |                  |
| 155  | Books, bound or unbound, and similar printed matter (5), G. W. . . . .   | 100 Kil. 1 25    |
| 156  | Headed paper, forms for invoices, labels, cards and the like, T. (Disp. III, rule 5) (6).  | Kilog. 0 10      |
| 157  | Prints, maps, charts &c. drawings, photographs, engravings and pictures; lithographs, chromo-lithographs, oleographs &c. printed from stone, zinc, aluminium or other material, used as labels, flaps, bands and wrappers for tobacco or other purposes (7). |                  |
| a. Of one to three printings, inclusive, including articles printed solely in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .   |  |                  |
|  |  | Kilog. 0 05      |
| b. Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .   |  |                  |
|  |  | Kilog. 0 20      |
| c. Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .   |  |                  |
|  |  | Kilog. 0 40      |
| d. Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, T. (Disp. III, rule 5) . . . . .  |  |                  |
|  |  | Kilog. 0 80      |
| NOTE.—Importers shall, at the demand of the Customs authorities, be required to furnish a lithographer's certificate showing the number of printings, which certificate shall be only advisory in the assessment of duty.  |  |                  |
| <b>Group 4.</b>  |  |                  |
| (A surtax of 30% is levied on all goods in this group.)  |  |                  |
| <i>Wall paper.</i>   |  |                  |
| 158  | Wallpaper, printed, T. (Disp. III, rule 5):  |                  |
| a. On natural ground . . . . .   |  |                  |
|  |  | 100 Kil. 4 00    |
| b. On dull or glazed ground . . . . .  |  |                  |
|  |  | 6 00             |
| c. With gold, silver, wool or glass . . . . .  |  |                  |
|  |  | Kilog. 0 27      |
| <b>Group 5.</b>  |  |                  |
| (A surtax of 30% is levied on all goods in this group.)  |  |                  |
| <i>Pasteboard and various papers.</i> T. (Disp. III, rule 5).  |  |                  |
| 159  | Common packing paper, straw, sand or glass paper 100 Kil.  | 1 75             |
| 160  | Blotting paper . . . . .   | 2 30             |
| 161  | Other paper not specially mentioned, including manilla paper and press copy books . . . . .  | 100 Kil. 4 60    |
| NOTE.—Manilla paper manufactured into bags of any kind, and cigarette paper in books or rolls (bobinas) shall be datable with a surtax of 30%.   |  |                  |
| Paper lanterns (Chinese lanterns) shall be datable, under Par. 161, with a surtax of 30% when of plain paper, and with a surtax of 50% when of paper, printed; by assimilation to notes to Pars. 153 and 161 (above). (Rating N. 27, of July 17, 1900.)  |  |                  |
| Paper straws, waxed, are classified under No. 161, with a surtax of 30% for the making-up. "Cellulose manilla paper" is also included in this number.  |  |                  |

(1) Law of July 11, 1906: No import duty whatever shall be levied on entering the territory of the Republic of non-saline wood pulp paper in reels, bundles cases or bales, imported direct by newspaper proprietors for printing their papers.

(2) And not in a line "cellulose-manilla paper": paper of the sort imported generally for the purpose of wrapping principles is classified under No. 155.

(3) Moulding writing paper is classified under No. 154.

(4) Printed or headed envelopes (to be carefully discriminated from paper bags) are classified under No. 154.

(5) Bookbindings shall be datable according to the component material. When the books are stitched or bound in boards they shall be datable as printed matter.

(6) Tin foil, printed or lithographed, is classified under Nos. 156 and 157 respectively; lithographed checks and letters of exchange are classified under No. 166.

(7) Tin foil, printed or lithographed, is classified under Nos. 156 and 157 respectively; lithographed checks and letters of exchange are classified under No. 156.

| Nos.   | Goods.   | Duties.<br>Doll. |
|--|--|------------------|
| <b>Group 1.</b>  |  |                  |
| (A surtax of 25% is levied on all goods in this group; No. 163 no surtax leviable.)  |  |                  |
| <i>Wood.</i>   |  |                  |
| 163  | Slaves . . . . .   | Thousand 0 80    |
| 164  | Ordinary . . . . .   |                  |
| a. In boards, deals, rafters, beams, round wood and timber for shipbuilding, G. W. (2) . . . . .                               |  |                  |
|  |  | Cubic metre 0 40 |
| b. Plank or dovetail, for boxes and flooring; broomsticks and cases wherein imported goods were packed, G. W. (2) . . . . .    |  |                  |
|  |  | 100 Kil. 0 16    |
| 167  | Fine wood for cabinet makers . . . . .   |                  |
| a. In boards, deals, trunks or logs, G. W. . . . .   |  |                  |
|  |  | 1 20             |
| b. Saw in veneers, T. (Disp. III, rule 5) . . . . .  |  |                  |
|  |  | 1 75             |
| 168  | Coopers' wares : a. Fitted together, G. W. . . . .   | 0 63             |
| b. In shooks, also hoops and headings, G. W. . . . .   |  |                  |
|  |  | 0 36             |
| 169  | Wood, cut, for making hog-heads or casks for sugar or molasses, G. W. . . . .  | 100 Kil. 0 08    |
| 170  | Lattice-work and fencing, G. W. (2) . . . . .  | 100 Kil. 0 60    |
| <b>Group 2.</b>  |  |                  |
| (A surtax of 25% is levied on all goods in this group.)  |  |                  |
| <i>Furniture and manufactures of wood, T. to No. 171.</i>  |  |                  |
| (Disp. III, rule 5).   |  |                  |
| 171  | Drawing-room or household furniture of wood, finished or not; manufacture of wood and articles in which wood constitutes the component material of chief value, when not specially mentioned; rattan or cane furniture . . . . . | 25% ad val.      |
| Frames of ordinary wood, with or without iron, imported by manufacturers of harness, for use in their establishments . . . . . |  |                  |
|  |  | 25% ad val.      |
| 172—176  | are abolished in consequence of their being incorporated in No. 171  |                  |
| <b>Group 3.</b>  |  |                  |
| (A surtax of 25% is levied on goods classified in Nos. 177, 179 and 180 in this group. No. 178 is exempt from surtax.)         |  |                  |
| <i>Various.</i>  |  |                  |
| 177  | Charcoal, firewood and other vegetable fuel (4), G. W. . . . .   | 1,000 Kil. 1 60  |
| 178  | Cork : a. In the rough or in boards, G. W. . . . .   | 100 Kil. 1 40    |
| b. Manufactured, T. (Disp. III, rule 5) . . . . .  |  |                  |
|  |  | 4 50             |
| 179  | Rushes, vegetable hair, cane, osiers, dry straw, palm and genista, raw, raw esparto, and baskets and other common wares of esparto, G. W. . . . .  | 100 Kil. 1 85    |
| Baskets wherein imported goods were packed shall be datable according to this number, with a rebate of 6%.                     |  |                  |

(1) Ordinary ice-cream boxes are classified under No. 162a, with a surtax of 30% for the making up when without printing, and of 50% when printed.

The cardboard comprised in No. 162 a and b shall be exempt from the surtax of 30% when imported by manufacturers in Cuba for the manufacture of boxes and other articles produced in the country.

(2) Wood prepared in the form of rafters, and bords, for use in the erection of a house are properly classifiable under Par. 165 a.

If planed or dovetailed for flooring, they are properly classifiable under Par. 166 b.

If prepared in the form of shingles, Par. 166 b.

See also footnote to No. 315.

Boxes or cases of common raw wood, divided with wooden partitions to contain bottles of mineral water, &c. are classifiable under No. 161 b.

(3) Brackets for insulators for telegraph poles or houses, of common wood, roughly painted, are classifiable under No. 170.

(4) Charcoal in powder, commercially known as foundry fuel, and used in the casting of iron and steel, is classed under No. 177.



## TARIFF.]

| Nos. | Goods.  | Duties.<br>Doll. |
|------|---|------------------|
| 180  | Sejarto manufactured into fine articles; rnahe, vegetable hair, cane, rattan, fine straw, palm and genista, manufactured into articles of all kinds not specially mentioned, 100 Kil. T. (Disp. III. rule 5) .. | 13 00            |

## ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

## CLASS X.

## Group I.

(A surtax of 25 % is levied on goods in Nos. 181-183, 185-188 in this group, and those in No. 184 with a surtax of 30%.)

## Animals.

|      |   |           |
|------|---|-----------|
| 181* | Horses and mares:                                     |           |
| a.   | Stall ones whose height exceeds 150cm. or 4'9 feet .. | Free.     |
| b.   | Stallions that do not exceed 150cm. in height ..      | Each 6 25 |
| c.   | Colts exceeding 150 cm. in height ..                  | 15 00     |
| d.   | Colts not exceeding 150cm. in height ..               | 2 00      |
| e.   | Mares, suitable for breeding ..                       | 3 00      |
| f.   | Other mares ..  | 15 00     |
| 182  | Mules exceeding 150cm. in height ..                   | 10 00     |
|      | " under that height ..                                | 5 00      |
| 183  | Asses:  |           |
| a.   | Males exceeding 130cm. in height (4'27 feet) ..       | Free.     |
| b.   | All others, both male and female ..                   | Each 5 00 |

184 Bovine cattle of any class, size, and from wherever imported, excepting such as is imported for breeding purposes, referred to under the corresponding paragraph in the free list §3. W. .... 2 25  
Nomenclature of cattle.—For the purposes of the Tariff the following descriptions and denominations of cattle shall be observed:—"Calves," shall be considered to mean male bovines up to the age of two years, and female bovines up to one year of age.

"Heifers" shall be considered to mean female bovines between the ages of one and two years. (Ruling No. 31 of Aug. 11, 1900.)  
Spanish nomenclature which it is desired should hereafter be adopted at all Customs' ports in the Island of Cuba:—"All bovines up to one year "terneros" or "terneras," according to sex; up to two years, "vaqueros" or "vaqueras," up to three years or more, "vaqueros" or "vaqueras," "toros" if bulls; "vaca," if imported for working purposes, and "vaca" if for breeding cows. (Ruling No. 111 of Oct. 11, 1901.)

|     |                                     |           |
|-----|-------------------------------------|-----------|
| 185 | Pigs ..                             | head 1 00 |
| 186 | Sheep and goats:                    |           |
| a.  | Ewes ..                             | head 1 00 |
| b.  | Goats and male sheep ..             | head 1 00 |
| 187 | Animals, not specially mentioned .. | 0 50      |
| 188 | Singing birds, parrots &c ..        | 0 50      |

## Group 2.

A surtax of 25 % is levied on goods based in Nos. 189-196, 199, 201, 202 in this group, and those specified in Nos. 197, 198 and 200 with a surtax of 30 %.)

## Hides, skins and leather wares.

|     |   |               |
|-----|---|---------------|
| 189 | Pelts in their natural state or dressed ..  | 10 % ad val.  |
| 190 | Hides and skins, raw or unprepared, dry, salted or pickled ..   | 10 % ad val.  |
| 191 | Hides tanned with the hair ..   | 15 % ad val.  |
| 192 | Hides tanned, dressed and finished without the hair, including rough and sole leather, cat skins for men's use, belting, upper, harness and saddle leather &c ..  | 15 % ad val.  |
| 193 | Skins, tanned, dressed and finished, including calf, kangaroo, sheep, lamb, goat and kid skins ..   | 15 % ad val.  |
| 194 | Hides and skins, varnished, japanned or enamelled, and skins with figures, engravings or embossed ..  | 20 % ad val.  |
| 195 | Leather cut into shoe uppers or vamps or other articles suitable for conversion into manufactured articles and also manufacture of leather, finished or unfinished, not otherwise provided for ..               | 25 % ad val.  |
| 196 | Gloves of skin, T. (Disp. III. rule 5) ..   | Kilogram 3 50 |
|     | A common baseball, fencing and boxing gloves of skin alone & ..   | Kilogram 1 00 |
| 197 | Boots, shoes and slippers:  |               |
| a.  | For men, size 8 and up (American standard), pair 0 15 and 10 %  |               |
| b.  | For boys, youths, women, misses and children ..   | 0 10 and 10 % |
|     | Note.—Boots and shoes, size 9 1/2 (children's) and under (American standard), per pair, 5 cents and 10 % ad val.  |               |
| 198 | Other boots, slippers and shoes, fancy or ornamented ..   | Pair 2 00     |
| 199 | Riding boots ..   | Dozen 0 40    |
| 200 | Saddles made without leather (?) ..   | 15 % ad val.  |
| 201 | Saddlery and harness, T. (Disp. III. rule 5):   |               |
| a.  | Draft harness, other than for carriages ..  | Kilogram 0 65 |
| b.  | Carriage harness ..   | 0 10          |
| c.  | Other saddlery and harness makers' wares: valises, hat boxes, and travelling bags of cardboard or leather (?), harness, except of wood, imported by manufacturers of harness for use in their establishments .. | Kilogram 0 25 |

\* Circular No. 52 of June 23, 1900. Referring to No. 181, which directs that only such horses as stand higher than 151 cm. measured by rule, are to be considered as exceeding the established height, the present circular repeals circular No. 282 of June 2, 1899, provides for the strict application of the said No. 181, and directs that the measure of horses be taken from the ground up to the withers by the rule "hip-metre" or "carbuton" divided in centimetres and duly stamped.

† Boxing, baseball and fencing gloves of skin alone are dutiable under No. 196, and those stuffed or padded and covered with skin, under Par. 202. (Ruling No. 11, of June 2, 1900.)

‡ For the purpose of application of Rule 10, Disp. III., Nos. 197 and 198 are considered as *pauc ad item*; hence net weight.

(1) Alpacas, made without leather soles, and common "Chinese slippers," such as by their extreme cheapness, as well as by their use, may be assimilated to "sandals," are classified under No. 200.

(2) Gaiters or saddle girths of cotton are classified under No. 201.

| Nos. | Goods.   | Duties.<br>Doll. |
|------|--|------------------|
| 202  | Other manufactures of leather or covered with leather, to include leather bagging, when not imported as a part of machinery (?) .. | 25 % ad val.     |

## Group 3.

(A surtax of 25 % is levied on all goods in this group except those in No. 203, which are exempt.)

## Various.

|     |  |               |
|-----|--|---------------|
| 203 | Feathers for ornament, in their natural state or manufactured, N. W .. | Kilogram 2 00 |
| 204 | Other feathers and feather dusters, T. (Disp. III. rule 5) ..          | Kilogram 0 40 |
| 205 | Intestines, dried, N. W ..   | Kilogram 2 00 |
| 206 | Animal wastes, unmanufactured, not specially mentioned, G. W ..        | 100 Kil. 0 50 |

## CLASS XI.

## INSTRUMENTS, MACHINERY AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND LOCOMOTION.

## Group 1.

(A surtax of 30 % is levied on goods in Nos. 207-211 in this group, and those in Nos. 212 and 213 with a surtax of 25 %.)

## Instruments.

|     |  |              |
|-----|--|--------------|
| 207 | Pianos: (2) a. Grand ..  | 40 % ad val. |
|     | b. Other ..  | 40 % ad val. |
|     | The following articles imported by manufacturers of pianos for use in their establishments: Tempered steel wire Nos. 12 to 24, specially prepared for strings; tempered copper wire, Nos. 1-27, specially prepared for bass strings; iron tuning pins 2 stretching strings; bows in boards 1 centimetre thick, specially designed for covers; maple wood specially prepared for bridges; apparatus and accessories, such as hammers, hammer rails, and other small parts; keys of wood or ivory; cast iron frames, bronzes, for stringing wires .. | 40 % ad val. |
| 208 | Harmoniums and organs ..   | 40 % ad val. |
| 209 | Large, violoncelles, guitars and mandolins with lucristations, flutes and flutes of the ring system; metal instruments of 6 pistons or more; detached parts for wind instruments of wood or copper ..  | 40 % ad val. |
| 210 | Musical instruments, other ..  | 40 % ad val. |
| 211 | Watches and chronometers:  |              |
| a.  | Of gold ..   | 25 % ad val. |
| b.  | Of silver or other metals ..   | 25 % ad val. |
| c.  | Watch cases and works for watches ..   | 25 % ad val. |
| 212 | Clocks with weights, and alarm clocks and detached parts 25 % ad val.  |              |
| 213 | Works for wall or table clocks, finished or unfinished, with or without cases ..   | 25 % ad val. |

## Group 2.

(Goods comprised in Nos. 214-221 in this group pay a surtax of 25 %.)

## Apparatus and machines.

NOTE.—For the definition of parts of machinery the following rules must be observed:

1. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape and by the manner in which it is presented for clearance in the Custom House, may be considered as exclusively adapted to a machine and can have no other application. If it is imported completely finished it must pay under one of the headings of the tariff referring to machinery.

2. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire and other articles expressly taxed in the tariff must pay duty accordingly, though they be destined to machinery.

3. Tools, instruments and utensils employed in the arts, agriculture and industry, cannot be considered as parts of machinery for the application of duty, and must pay according to the material of which composed.

214 All weighing machines, including scales and detached parts thereof (?) ..

215 Machinery and apparatus for making sugar and brandy:

a. Complete machinery and apparatus applicable only to the manufacture of sugar, wherever be the importer ..

b. Machinery and apparatus for making brandy and other apparatus and machinery and integral parts of the same which having several applications for industry and agriculture are destined as auxiliary for the manufacture of sugar and brandy, provided that some are imported for or by planters who under such regulations and security as the secretary of the Treasury may prescribe shall justify the installation of same on their estates ..

NOTE 1.—In the foregoing Par. (b) shall be included the detached parts of the machinery and apparatus used in Par. (a) when imported separately; and by special concession the flue-bricks for the installation of boilers and furnaces, as well as the iron and steel houses, complete and knocked down, having or not glass or crystal parts, or other fire-proof material when imported for the construction or repairs of railways for the private use of sugar plantations; turntables,

(1) Circular tapes or field tapes, manufactured of leather, or covered with leather, are classified under No. 202.

(2) Strong frames for pianos shall be liable to the corresponding duty leviable on pianos, though they be not imported with all the pieces constituting that instrument.

The following articles employed in the manufacture of pianos and included in No. 217 are exempted from the surtax of 30 % when imported by manufacturers for use in their own industries, viz.: Special wire or tempered steel, Nos. 12 to 22, for piano strings; special wire of tempered copper, Nos. 1 to 27, for bass strings; special pins of iron for stretching piano strings; wood in sheets of 1 centimetre in thickness, special kind for wrest planks; wool in sheets of 1 centimetre in thickness; mechanized with accessories such as hammers, dampers and other small parts; keys of wood and ivory; string frames of cast iron, bronzed.

(3) Nos. 214-26, inclusive, as here presented, are as modified by Order No. 107, 28th Sept. 1901.

**CLASS XI.—INSTRUMENTS, MACHINERY AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY AND LOCOMOTION—continued.**

| Nos. | Goods.   | Duties. |
|------|----------|---------|
|      | (Goods.) | Doll.   |

transfer bridges, iron or steel bridge work, rivetted or rolled, iron or steel rails, points, crossings, signals, gate crossings and metal ties, splices, fish plates, fish plate bolts, spikes, frogs, semaphores, wickets, and railroad ties of wood.

NOTE 2. Railroad rolling stock of any kind is excluded from this concession.

NOTE 3. In case that any of the private railways installed with the material imported under the privilege of this Decree as well as under Order 296, prior to this Decree and hereby amended be declared for the public service, the importer, or in his absence, or in case of transference of the property, the estate shall be compelled to pay the full amount of duties, under the corresponding paragraph of the tariff without any rebate or benefit, and these duties shall be collected since the date of the first importation made of such material.

|     |   |             |
|-----|---|-------------|
| 216 | Agricultural machinery and apparatus (1) .. .. .  | 10% ad val. |
| 217 | Steam motors, stationary .. .. .  | 20% ad val. |
| 218 | Marine engines; steam pumps; hydraulic, petroleum, gas and hot or compressed air motors (2) .. .. .   | 20% ad val. |
| 219 | Boilers (2) .. .. .   |             |
|     | a. Of sheet iron .. .. .  | 20% ad val. |
|     | b. Tubular .. .. .  | 20% ad val. |
| 220 | Locomotive and traction engines .. .. .   | 20% ad val. |
| 221 | Turntables, hydraulic cranes and columns .. .. .  | 20% ad val. |
| 222 | Machines of copper and its alloys; detached parts of the same metals (3); typewriters, typewriter ribbons, adding machines and manifold apparatus .. .. . | 20% ad val. |
|     | Machinery, apparatus and accessories imported by manufacturers of gas for use in their establishments .. .. .   | 20% ad val. |
|     | Machinery and accessories imported by manufacturers of buttons for use in their establishments .. .. .  | 20% ad val. |
| 223 | Dynamo-electric machines, inductors and detached parts .. .. .  | 20% ad val. |
| 224 | Sewing machines and detached parts thereof .. .. .  | 20% ad val. |
| 225 | Velocipedes, bicycles and detached parts and accessories thereto, including bicycle lamps .. .. .   | 20% ad val. |
| 226 | Machines and apparatus, other, or of materials not specially mentioned, also detached parts of all kinds other than of copper or its alloys (4) .. .. .   | 20% ad val. |

**Group 3.**

(A surtax of 25 % is levied on all goods in this group.)

**Carriages.**

NOTE.—Lamps, rubber tyres and other accessories or detached parts not specially provided for, are included under the following paragraphs.

|     |  |             |
|-----|--|-------------|
| 227 | Coaches and berlins, new, used or repaired; automobiles, motor cycles, and tyres, solid or pneumatic, for the same .. .. . | 25% ad val. |
| 228 | Railway carriages of all kinds for passengers .. .. .  | 25% ad val. |
| 229 | Vans, trucks and cars of all kinds; miners' trolleys .. .. .   | 25% ad val. |
| 230 | Tramway carriages of all kinds .. .. .   | 25% ad val. |
| 231 | Wagons, carts and hand carts .. .. .   | 25% ad val. |

**Group 4.**

(A surtax of 25 % is levied on goods comprised in Nos. 232-235 of this group.)

**Vessels.**

NOTE 1.—The duties on ships include likewise those levied on anchors, kedgcs, cables and chains, barometers, chronometers, binoculars, compasses (loose and fixed), speaking trumpets, telescopes, casks, corgias, sails and masts, necessary for the manoeuvres and safety of vessels, with due regard to their class. The following articles will likewise be included in the duties levied on said vessels—that is, those imposed upon dynamo and lamps for electric lighting on same, as well as those corresponding to the gear-work, crockery, knives, forks, and spoons, table and bed linen, and kitchen utensils for the exclusive use of said vessels, provided that said articles are proper and suitable, in quantity and quality, to the class and service of the

(1) The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops, also those employed in order to clean the crops and improve them without essentially changing their nature.

(2) Hay presses, used exclusively for baling hay, are classed in No. 216 as agricultural machinery and apparatus.

(3) Articles corresponding to Pars. Nos. 218 and 219 when imported by ship-owners for use exclusively in the repair of registered steam vessels belonging to the island, will be dutiable at the reduced rate of 8 % ad valoram. (*C. Gac. de la Habana*, 28th Sept. 1901.)

(4) Machines and separate pieces of the same, of copper and its alloys, with parts of other materials, shall be so taxed under this heading, provided the above metals predominate in weight.

(5) It will be necessary to prove to what manufacture or to what industry spare woolen hose and filters are destined in order to be assessed according to this number.

Water-closets and parts thereof are classed in No. 226 "as apparatus" piston packing, of metal and tissue is included in this number. (See also note to No. 319c.) Flush pipes imported separately from water-closet apparatus are to be dutiable according to the component material, unless proof be furnished that same are imported solely for use in connection with water-closet apparatus, in which case, they are to be dutiable according to No. 226 as parts of water-closets.

Zinc plates with a hole in the centre only to be used for protecting steamships and not to be regarded as necessary parts of boilers, and shall be classed in No. 226 and not in No. 71f.

Boiler tubes (*tubos para calderas*) of iron or steel which are integral parts of the boiler itself, and have no other application, shall be classified under Par. 226. The "tubes" mentioned in Note 2 at the head of Group 2, "Apparatus and Machines," refer to those which are destined to machinery for connections, conduction of water, &c., but which may be used for other purposes. (*Relating No. 28 of July 21, 1900.*)

respective vessels: that they are indelibly and conspicuously stamped or marked with the name of the vessel, and furthermore that said vessels are to be engaged in the coastwise trade. In cases where such articles lack or do not combine the necessary conditions aforesaid, same shall pay at all times the duties specified in the respective paragraph of the tariff. All other articles shall be liable to the duties leviable thereon.

NOTE II.—Duties on steam vessels shall be levied on the total number of tons which may result from the official measurement, and no separate duty shall be levied on machinery which shall be considered an integral part of the vessel.

The certificate of tonnage shall temporarily serve as a basis for levying duty on vessels entering from abroad. The interested parties must present to the Customs authorities a certificate of measurement approved by the inspectors; but it is understood that the Customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted.

National ships lengthened in foreign dockyards must, on their return, pay duty on the additional tonnage. Vessels refitted with engines abroad shall pay a fiscal duty of 6 dollars per horse-power when it is impossible to ascertain the weight of the new machinery.

Boilers and accessories thereof, funnels, tubes &c. changed abroad shall be liable to a fiscal duty of 3 dollars per each square metre of heating surface.

Vessels undergoing other repairs in foreign ports shall, on their return, pay duty on the material employed for the purpose.

|     |   |           |            |
|-----|---|-----------|------------|
| 232 | Sailing vessels of all kinds .. .. .  | Gross ton | 1 50       |
| 233 | Steam vessels with wooden hulls .. .. .   | "         | 2 00       |
| 234 | Steam vessels with hulls of iron or other metals, of mixed construction .. .. . | "         | 2 50       |
| 235 | Salvage from wrecked vessels (1) .. .. .  | "         | 8% ad val. |

**CLASS XII.**

**ALIMENTARY SUBSTANCES.**

**Group 1.**

(A surtax of 30 % is levied on all goods in this group.)

|  |   |          |      |
|--|---|----------|------|
| <i>Meat and fish, butter and greases; T. to Nos. 236-241; to Nos. 243A, 244, 245, 247-250 and 252 (Disp. III, rule 5).</i> |   |          |      |
| 236  | Poultry and small game .. .. .                | Kilog.   | 0 08 |
| 237  | Meat in brine: a. Beef, brine or salt .. .. . | 100 Kil. | 2 80 |

NOTE.—Dry salt meat included in No. 237, packed in boxes, has 12 % tare.

|                                |          |      |
|--------------------------------|----------|------|
| b. Pork, brine or salt .. .. . | 100 Kil. | 2 80 |
|--------------------------------|----------|------|

NOTE.—Hog meat, except hams when dry-salted or wet-salted (pickled in brine), but not smoked, including dry-salted shoulders, shall go under par. 237b. (*Relating No. 5 of June 14, 1900.*)

|     |  |          |      |
|-----|--|----------|------|
| 238 | Lard .. .. .   | 100 Kil. | 2 80 |
| 239 | Tallow, except when imported for the manufacture of soap .. .. . | "        | 2 00 |
| 240 | Bacon .. .. .  | "        | 4 00 |

NOTE.—Hog meat, except hams, when dry-salted and smoked, including shoulders dry-salted and smoked, in other words *bacon*, should be classified under par. 240. (*Relating No. 5 of June 14, 1900.*)

|   |                           |            |      |
|---|---------------------------|------------|------|
| 241   | Hams or shoulders .. .. . | 100 Kilog. | 5 50 |
| NOTE.—Hog meat, including hams and shoulders, those called "picnics" and those called "California," when the same are sugar-cured (that is, pickled in brine with sugar) and smoked, or when the same are plain pickled and smoked, shall be classified under par. 241. |                           |            |      |

|     |   |            |      |
|-----|---|------------|------|
| 242 | Jerked beef ( <i>"Carajao"</i> ), G. W. .. .. . | 100 Kilog. | 3 95 |
|-----|---|------------|------|

243 Meat of all other kinds:

|  |            |             |
|--|------------|-------------|
| a. Beef, fresh, N. W. . . . .  | "          | 4 50        |
| b. Mutton, fresh, N. W. . . . .  | "          | 4 50        |
| c. Pork, fresh, N. W. . . . .  | "          | 4 00        |
| 244 Butter and oleomargarine . . . . .   | "          | 7 00        |
| 245 Cheese . . . . .   | "          | 5 00        |
| 246 Condensed milk . . . . .   |            | 10% ad val. |
| 247 Salt cod and stockfish, cod, hake and halibut . . . . .                    | 100 Kilog. | 1 00        |
| 248 Herring, pickled, smoked, salted or marinated, and skate, salted . . . . . | 100 Kilog. | 1 00        |
| 248A. Spanish sardines, dried and pressed . . . . .                            | "          | 1 30        |
| 248B. Sardines in any other form . . . . .                                     | "          | 2 60        |
| 249 Mackerel, pickled, smoked, salted or marinated . . . . .                   | "          | 2 60        |
| 250 Salmon, canned, smoked, salted or marinated . . . . .                      | "          | 5 00        |
| 251 Oysters of all kinds, and shellfish, dried or fresh, G. W. . . . .         | "          | 1 00        |
| 252 Eggs . . . . .   | "          | 5 00        |

**Group 2.**

(A surtax of 30 % is levied on goods classed in Nos. 255 and 256 of this group and 20 % in No. 253; No. 254, no surtax leviable.)

|                 |                                       |            |      |
|-----------------|---------------------------------------|------------|------|
| <b>Cereals.</b> |                                       |            |      |
| 253             | Rice, husked or not, (1, W. .. .. .   | 100 Kilog. | 1 00 |
| 254             | Wheat, G. W. .. .. .                  | "          | 0 60 |
| 255             | Cereals: a. Corn, G. W. .. .. .       | "          | 0 30 |
|                 | b. Rye, G. W. .. .. .                 | "          | 0 40 |
|                 | c. Barley, G. W. .. .. .              | "          | 0 50 |
|                 | d. Oats, G. W. .. .. .                | "          | 0 40 |
| 256             | Flour: a. Of wheat, G. W. (?) .. .. . | "          | 1 00 |

(1) The tackle, apparel, furniture &c. of a vessel wrecked at sea, and the cargo of a vessel wrecked on the coast of Cuba and abandoned for two years are exempt from duty. Underwriters may be recognised as owners for the purposes of entry.

(2) To ascertain whether products presented for clearance should be considered as flour or semolina a sample must be passed through a sieve No. 80, composed of silk tissue, presenting 80 holes to the square inch or square of 2 millimetres. Should the product pass through this sieve it shall be dutiable as flour, in contrary cases as semolina.

## TARIFF.]

## CUBA.

| Nos.   | Goods.           | Duties.<br>Doll. |
|--|------------------|------------------|
| b. Of rice, G. W.  | .. .. 100 Kilog. | 2 00             |
| c. Of corn, G. W.  | .. .. "          | 0 50             |
| d. Of oats, G. W.  | .. .. "          | 1 20             |
| Group 3.   |                  |                  |
| (A surtax of 30 % is levied on all goods in this group.)         |                  |                  |
| <i>Pulse, garden produce and fruits.</i>                         |                  |                  |
| 257 Beans, G. W.   | .. .. 100 Kilog. | 1 10             |
| 258 Peas, G. W.  | .. .. "          | 1 10             |
| 259 Onions, G. W.  | .. .. "          | 0 70             |
| 260 Potatoes and other vegetables not specially mentioned, G. W. | .. .. 100 Kilog. | 0 50             |
| 261 Flour of pulse, G. W.  | .. .. "          | 2 50             |
| 262 Fruits, fresh, G. W.   | .. .. "          | 0 60             |
| 263 Almonds of all kinds   | .. .. "          | 25 % ad val.     |
| 264 Fruits, dried or drained, G. W.                              | .. .. 100 Kilog. | 1 50             |
| 265 Chestnuts, dried or fresh, G. W.                             | .. .. "          | 1 50             |

(A surtax of 25 % is levied on Nos. 264-268 in this group; No 269 is subject to a surtax of 30 %.)

|   |                  |      |
|---|------------------|------|
| <i>Seeds and fodder.</i>  |                  |      |
| 266 Clover seed, G. W.  | .. .. 100 Kilog. | 3 60 |
| 267 Flax seed, G. W.  | .. .. "          | 0 82 |
| 268 Timothy seed, G. W.   | .. .. "          | 2 00 |
| NOTE.—The importation of foreign tobacco seed into the Island of Cuba is prohibited until further orders. |                  |      |
| 269 Fodder and bran, G. W.  | .. .. 100 Kilog. | 0 45 |
| a. Corn or broom straw ( <i>millo</i> ), G. W.  | .. .. "          | 0 80 |

(Goods classed in Nos. 270-272 of this group pay a surtax of 30 %, and those in No. 273 pay a surtax of 25 %.)

|   |       |              |
|---|-------|--------------|
| <i>Preserves.</i>   |       |              |
| NOTE 1.—All preserves are dutiable with the weight of immediate receptacles (see Disp. III. rule 5):                                  |       |              |
| 270 Fish or shellfish, preserved in oil or otherwise, in tins   | .. .. | 25 % ad val. |
| 271 Vegetables and pulse, pickled or preserved in any manner  | .. .. | 25 % ad val. |
| 272 Fruits, preserved:  |       |              |
| a. In brandy  | .. .. | 25 % ad val. |
| b. Other  | .. .. | 25 % ad val. |
| 273 Alimentary preserves not specially mentioned: pork-butcher's wares, tuffles, sauces and mustard alimentary flavoring extracts     | .. .. | 25 % ad val. |
| NOTE.—Alimentary flavoring extracts mentioned in No. 273 refer to extracts used for food condiments provided they contain no alcohol. |       |              |

(A surtax of 30 % is levied on goods in Nos. 275, 276, 280 of this group and those classed in No. 274 are subject to a surtax of 25 %; Nos. 277-279 are exempt.)

|   |          |       |
|---|----------|-------|
| <i>Oils and beverages.</i>  |          |       |
| (See also Law of February 27, 1913, at end of Tariff.)  |          |       |
| 274 Olive oil, cotton-seed oil (4) (except for the manufacture of soap) T. (Disp. III. rule 5):   |          |       |
| a. In receptacles of earthenware or tin, G. W.  | 100 Kil. | 2 40  |
| b. In bottles, including the weight of bottles, G. W.   | 100 Kil. | 3 00  |
| 275 Alcohol, S. T. (Disp. III. rule 12)   | .. ..    | 14 00 |
| 276 Brandy, liqueurs, cordials and all compound spirits not specially mentioned:  |          |       |
| a. In casks, barrels or half-barrels, S. T. (Disp. III. rule 12)  | .. ..    | 21 00 |
| b. In bottles, flasks, demijohns, or other similar receptacles, S. T. (Disp. III. rule 12)  | .. ..    | 34 00 |
| c. Rum, whiskey, gin, in bottles, flasks, demijohns or other similar receptacles  | .. ..    | 19 00 |
| d. Rum, whiskey, gin, in bottles, flasks, demijohns or other similar receptacles  | .. ..    | 23 00 |
| Alcoholic extracts or essences, imported by manufacturers of carbonated waters ( <i>aguas gaseosas</i> ), for use in their establishments, are exempt from the payment of the internal-revenue tax. |          |       |
| NOTE.—All compound spirits not specially mentioned under other tariff duties are to be classed in No. 276, including alcoholic (viz., prepared with alcohol) extracts and essences.                 |          |       |

|  |       |       |
|--|-------|-------|
| 277 Wines, sparkling, S. T. (Disp. III. rule 13)   | .. .. | 0 85  |
| 278 All white wines (except sparkling), including the so-called generous wines ( <i>vinos generosos</i> ), and all red or white dessert or liquor wines, S. T. (Disp. III. rule 13): |       |       |
| a. In casks, barrels or half-barrels   | .. .. | 0 07  |
| b. In bottles, flasks, demijohns or other similar receptacles  | .. .. | 0 20  |
| 279 Other wines, S. T. (Disp. III. rule 13):   |       |       |
| a. In casks, barrels or half-barrels   | .. .. | 4 50  |
| b. In bottles, flasks, demijohns or other similar receptacles  | .. .. | 12 00 |
| 280 Beer and cider, T. (Disp. III. rule 14):   |       |       |
| a. Malt liquor, in casks   | .. .. | 3 30  |
| b. Malt liquor, in bottles   | .. .. | 4 00  |
| c. Cider, natural or artificial; ginger ale, root beer, and other non-alcoholic beverages not otherwise provided for, T. (Disp. III. rule 14)  | .. .. | 1 60  |
| In bottles, flasks, demijohns or other similar receptacles   | .. .. | 3 00  |

(The goods comprised in Nos. 282-285 and 294 are subject to a surtax of 25 %, and those in Nos. 286-292 and 293 pay a surtax of 30 %; Nos. 281 and 293 are exempt from surtax.)

|   |       |      |
|---|-------|------|
| <i>Various.</i>   |       |      |
| 281 Vinegar:  |       |      |
| a. In casks, barrels or half-barrels, T. (Disp. III. rule 13) | .. .. | 3 00 |

| Nos.  | Goods.               | Duties.<br>Doll. |
|---|----------------------|------------------|
| b. In bottles, flasks, demijohns or other like receptacles, T. (Disp. III. rule 13)   | .. ..                | 9 00             |
| NOTE.—Vinegars not being specifically mentioned in Decree No. 44 of Feb. 1, 1904, or in the reciprocity treaty between Cuba and the United States, are exempt from all surcharges, being allowed, if they are products of the industry of the last-named nation, the benefit of the 20 % referred to in Art. III. of said treaty. |                      |                  |
| 282 Saffron, safflower and flowers of "tober"   | .. ..                | 25 % ad val.     |
| 283 Cinnamon, of all kinds, cloves, pepper and nutmegs  | .. ..                | 25 % ad val.     |
| 284 Vanilla   | .. ..                | 25 % ad val.     |
| 285 Tea   | .. ..                | 25 % ad val.     |
| 286 Coffee, chicory roots and chicory, T. (Disp. III. rule 5):  |                      |                  |
| a. Raw (not roasted)  | .. .. 100 Kil.       | 18 00            |
| b. Roasted, in the bean or ground   | .. ..                | 22 50            |
| 287 Cocoa of all kinds, in the bean, ground, or in paste; cocoa butter, T. (Disp. III. rule 5):   |                      |                  |
| a. Referring to Disp. III. rule 5, under the heading of "Cocoa" it is hereby ruled that "cocoa ground or in paste, in double receptacles, shall have a tare of 15 %"  | .. ..                | 20 25            |
| 288 Chocolate and sweetenings of all kinds, including the immediate packages  | .. ..                | 25 % ad val.     |
| 289 Pastes and fecule for soups and other alimentary purposes   | .. ..                | 25 % ad val.     |
| 290 Bisuits, T. (Disp. III. rule 5):  |                      |                  |
| a. Ordinary   | .. .. 100 Kil.       | 1 50             |
| b. Fine, of all kinds, including the immediate package  | .. ..                | 3 50             |
| 291 Honey   | .. .. Gallon         | 0 20             |
| 292 Molasses  | .. .. "              | 0 08             |
| 293 Sugar, raw  | .. .. S. W. 100 Kil. | 0 75             |
| 294 Sugar, refined  | .. .. "              | 1 50             |
| 295 Saccharine  | .. .. Lb.            | 1 50             |

## CLASS XIII.

## MISCELLANEOUS GOODS.

(All goods comprised in Nos. 296-316 are subject to a surtax of 30 %.)

|   |                |              |
|---|----------------|--------------|
| 296 Paus  | .. ..          | 30 % ad val. |
| 297 Trivets and ornaments of all kinds, except those of gold or silver, or of gold or silver plate, or except those in which the predominant substance is amber, jet, tortoise-shell, coral, ivory, meerschaum or mother-of-pearl, or except those in which the predominating substance is horn, whalebone, celluloid, bone, or compositions imitating these materials, or compositions imitating those mentioned in paragraph 298, N. W. | .. .. Kilog.   | 0 75         |
| 298 Amber, jet, tortoise-shell, coral, ivory, mother-of-pearl and meerschaum:   |                |              |
| a. Unwrought, N. W.   | .. .. Kilog.   | 1 00         |
| b. Wrought, N. W.   | .. .. "        | 1 80         |
| 299 Horn, whalebone, celluloid and bone; also compositions imitating these materials or those of the preceding number:  |                |              |
| a. Unwrought, N. W.   | .. .. Kilog.   | 0 60         |
| b. Manufactured into cinematographic films and similar articles, whatever may be the purpose for, or conditions under which imported, N. W.   | .. .. Kilog.   | 4 00         |
| c. Manufactured into any other kind of articles, N. W.  | .. .. Kilog.   | 1 20         |
| 300 Walking-sticks and sticks for umbrellas and parasols  | .. ..          | 25 % ad val. |
| 301 Coffins & undertakers' fixtures   | .. ..          | 25 % ad val. |
| 302 Hair, human, manufactured into articles of all kinds or any shape, N. W.  | .. .. Kilog.   | 5 00         |
| 303 Cartridges, with or without projectiles or bullets, for non-projectile fire-arms; also primers and caps for such arms, T. (Disp. III. rule 5)   | .. .. 100 Kil. | 30 00        |
| 304 Tarpaullies coated with sand, for vans; felts and tow, tarred or coated with pitch, G. W.   | .. .. 100 Kil. | 0 28         |
| 305 Oilcloths, T. (Disp. III. rule 5):  |                |              |
| a. For floors and packing purposes  | .. .. Kilog.   | 0 06         |
| b. Other including linoleum   | .. .. Kilog.   | 0 75         |
| 306 Cases: a. Of fine wood or leather, lined with silk; other similar cases, N. W.  | .. .. Kilog.   | 0 75         |
| b. Of common wood, cardboard, osier and the like, including letter files, N. W.   | .. .. Kilog.   | 0 20         |
| 307 Artificial flowers of tissue or wax; also pistils, buds, leaves and seeds, of any kind of material, for the manufacture of flowers, N. W.   | .. .. Kilog.   | 1 00         |
| 308 Matches of wax, wood or cardboard, including the immediate packages, N. W.  | .. .. Kilog.   | 0 29         |
| (See also Law of February 27, 1905, at end of Tariff.)  |                |              |
| 309 Caoutchouc and gutta-percha manufactured in any shape or into any kind of article not otherwise provided for, T. (Disp. III. rule 5):   |                |              |
| a. Rubber hose and piston packing   | .. .. Kilog.   | 0 05         |
| NOTE.—Piston packing of rubber or caoutchouc is dutiable under No. 309a. See also footnote (4) to No. 226.  |                |              |
| b. All other articles   | .. .. Kilog.   | 0 29         |
| 310 Games and toys, other than those of tortoise-shell, ivory, mother-of-pearl, gold or silver and except those made of articles mentioned in paragraphs 298 and 299, T. (Disp. III. rule 5)  | .. .. Kilog.   | 0 10         |
| Ordinary dominoes, of wood and bone or wood and paste, are included in this number, also playing cards or additional tax on playing cards see Law of 27 February, 1903, heretofore.   |                |              |
| 311 Umbrellas and parasols  | .. ..          | 25 % ad val. |
| 312 Oil and water-color paintings   | .. ..          | 25 % ad val. |
| 313 Hats, bonnets and caps of all kinds, finished or unfinished   | .. ..          | 20 % ad val. |

† An additional duty of 25 % on the amount of customs duty now payable shall be levied on the articles comprised in No. 297. (Law of Aug. 1, 1917).

(1) Olive oil and cotton seed oil employed in the manufacture of butter substitutes and land compounds are exempt from the surtax of 25 % when imported by manufacturers in Cuba for use in their own industries.



## XIII.—MISCELLANEOUS GOODS—continued.

| No. | Goods.  | Duties.<br>Doll. |
|-----|---|------------------|
| 314 | Waterproof and caoutchouc stuffs, including boots and shoes of rubber (1), T. (Disp. III. rule 5):<br>a. On cotton tissue .. .. . Kilog. 0 32½<br>Waterproof fabrics in the piece, imported by manufacturers for use in the manufacture of raincoats .. Kilog. 0 25<br>b. On woollen or silk tissue .. .. . 0 65<br>Waterproof fabrics in the piece, imported by manufacturers for use in the manufacture of raincoats .. Kilog. 0 50<br>NOTE. Confections or manufactures of articles suitable under this paragraph shall be liable to a surtax of 30 per cent., except boots and shoes of rubber. |                  |
| 315 | On all other goods, wares, merchandise and effects, not otherwise enumerated or provided for, except crude materials (?) .. .. . 25% ad val.  |                  |
| 316 | On crude materials, not otherwise enumerated (?) .. .. . 10% ad val.  |                  |

## CLASS XIV.

## TOBACCO.

(See also Law of February 27, 1903, at end of Tariff.)

|     |  |  |
|-----|--|--|
| 317 | Tobacco: a. In cakes, so-called "brevs," or in carots, N. W. .... 100 Kil. 10 50<br>b. In powder or snuff, or otherwise manuf., N. W. Lb. 0 12<br>c. Leaf tobacco, stemmed or unstemmed, whether wrapper or filler, N. W. .... Lb. 3 00<br>d. Cigars, cigarettes, cheroots of all kinds .. Lb. 4 50<br>25% ad val. |  |
|-----|--|--|

Paper cigars and cigarettes, including wrappers shall be subject to the same duties as are herein imposed on cigars.

## SPECIAL PROVISION.

|     |   |
|-----|---|
| 318 | Special provision, issued Oct. 1, 1902. |
|-----|---|

## FREE LIST

The undermentioned articles may be imported into Cuba exempt from the duties stipulated in the tariff on compliance with the prescribed conditions and the formalities established for every case in the Customs Regulations:

- 319 Manures, natural, including the cow-pen.  
320 Trees, plants and moss, in natural or fresh state.  
321 National products returning from foreign exhibitions, on presentation of the bill of lading or certificate proving their exportation from the island, and of satisfactory evidence attesting that such products have been presented and have been shipped to their point of departure.  
322 Trained animals, portable theatres, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily, for not longer than three months, unless extension be granted by the collector of customs, provided no bond be given.  
323 Receptacles exported from Cuba with fruits, sugar, molasses, honey, brandy, alcohol and coconut oil, and re-imported empty, including iron drums containing condense oil.  
324 Specimens and collections of mineralogy, botany and zoology; also small models for public museums, schools, academies and scientific and artistic corporations, on proof of their destination, and archaeological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.  
325 Used furniture of persons coming to settle in the island, provided the same has been in use for one year.  
NOTES to No. 325.—The expression "Used furniture of persons coming to settle in the island" shall be construed to include such articles of household effects and furnishings as pictures, books, pianos organs, chinaware and kitchen utensils, in quantities, and of the class, suitable to the rank and position in life of the person bringing in the property, and that they have all been in use by the said person for more than one year, and provided further that satisfactory evidence be produced that such person is actually coming to settle in the island, that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted him. (*Ruling No. 32 of Aug. 7, 1903.*)  
A carriage or buggy, the property of a bona fide immigrant coming to settle in the island, C. B., having evidence of having been used for one year, when imported together with his household furniture, may properly be admitted free of duty under the provisions of par. 325 of the Cuban Customs Tariff. (*Ruling No. 124 of March 13, 1902.*)  
326 Samples of felt, wallpaper and tissues, when they comply with the following conditions:  
a. When they do not exceed 40 centimetres in length, measured in the warp or length of the piece, even when such samples have the

entire width of the piece. The width shall, for tissues, be determined by the list, and for felts and wallpaper by the narrow border which has not passed through the press.

b. Samples not having these indications shall only be admitted free of duty when they do not exceed 40 centimetres in any dimension.  
c. In order to avoid abuse, the samples declared for free entry must have cuts at every 20 centimetres of their width, so as to render them unfit for any other purpose.

- 327 Samples of trimmings in small pieces, of no commercial value or possible application.

NOTE.—No other samples than those provided for in paragraphs 326 and 327 shall be admitted free of duty; provided that ordinary and used commercial samples, imported by bona fide commercial travellers in their baggage, after examination and identification by the custom-house, upon re-exportation within three months after the date of their importation, shall be entitled to a refund of 75% of the duties paid thereon, if upon presentation at the custom house for re-exportation said samples shall be positively recognised and identified as being those upon which duty has been paid, and provided further that the appraised value of said samples shall not exceed \$20.

- 328 Works of fine art acquired by the Government, academies, or other official corporations, and intended for museums, galleries, or art schools when due proof is given as to their destination.  
329 Gold in bars, powder or coined; also silver or bronze coins.

- 330 Wearing apparel, toilet objects and articles for personal use, and linen, books, portable tools and instruments, theatrical costumes, jewels and table services bearing evident trace of having been used, imported by travellers in their luggage in quantities proportionate to their class, profession and position.  
NOTE.—The collector of customs may exact a bond for the re-exportation of these articles when deemed necessary by him.

- 331 Stone, unworked, for paving purposes.  
NOTE.—Siliceous, clean, sharp-grained, coarse sand is classed in this number.

- 332 Ploughs, hoes, machetes, cane knives &c., exclusively used for agricultural purposes, and other exclusively agricultural implements not machinery (1).

NOTE.—In the interpretation of this paragraph, in the case of an instrument claimed to be for agricultural purposes, the classification will be determined by the use to which the implement is to be put, proved to the satisfaction of the collector of customs.

- 333 Quinine, sulphate and bisulphate of, and all alkalooids or salts of cinchona bark except quinine pills.

- 334 Hemp, fax and ramie, raw, hackled or tow.  
335 Abaca, heniquen, pita, jute and other vegetable fibres, raw, hackled or tow.

- 336 Single yarns made of jute for the manufacture of sugar bags only, to be imported by sugar-bag manufacturers only, the importer to give a bond to use the yarn exclusively for the manufacture of sugar bags.

- 337 Standard text books for the use of schools, whenever be the importer and maps and scientific instruments for the use of schools, which have been purchased by the properly constituted authorities of said schools, in quantities not exceeding the absolute requirements of such schools, conclusive evidence being furnished to the customs officers that such purchases were made prior to the importation of the articles entered, together with the certificate of the superintendent or principal of the school that the same are to be used exclusively for such institution.

- 338 Coal and coke.  
339 Mineral waters, natural.  
340 Fresh fish.

- 341 Articles of the growth, produce and manufacture of the island of Cuba exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.  
342 Bricks (common), unglazed, for building purposes.

- 343 Unpressed common pine lumber.

- 344 Beehives and beekeepers' supplies, as follows: Wooden beehives with grooves in the corners; square honey-comb boxes; small wheels for cutting honey-combs; honey extractors, of tin; extractor frames; honey knives, straight and triangular; "Navajon" apparatus for extracting new honey and making syrup for the bees; Swiss wax extractor (Rot); Swiss wax extractor in the sun (Doolittle); Swiss wax extractor in the sun (Boardman); perforated zinc for separating bees (Tucker and Root); department for queen bee and drone; honey-comb and hot-water apparatus for queen bee and drone; cold smoking apparatus (Crane); cold smoking apparatus (Clark); cold smoking apparatus (Bach and); brushes for cleaning beehives; net for closing bees; swarm catchers; vel wax protectors; globe wax protectors; boxes for shipping beehives with apartments; wire apparatus for taking out beehives; plywood boxes for honey-combs; tanks to keep syrup for bee nourishment; apparatus for protecting queen bee's cell (West); a panarus for catching queen bees and transferring them to their cells (Muller).

- (†) Parts of cultivators, harrows, ploughs, and seed planters (except when these implements are propelled by steam, electric or other unusual power) are classified under No. 342, provided said parts are well known and recognised to be exclusively designed to be used for the more usual implements, and that they be of such nature that they could be used for no other purpose. (*Ruling No. 44, Oct. 9, 1900.*)

The following shall be considered as:

- (a) Crude oil derived from schists, those obtained from first distillation, distinguishable by their density of from 901 to 921 thousandths of a degree, or from 66 to 73 of the centesimal aerometer, equal to from 24 degrees and 63 hundredths to 21 degrees and 48 hundredths Centigrade.

- (b) Crude oil of natural petroleum that imparted in the state in which found when extracted from the well, and which has undergone no operation whatever whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of 300° C., this petroleum must leave a residuum exceeding 20% of its primitive weight.

(†) All articles coated with caoutchouc on one or both surfaces, as well as those with an interior lining of caoutchouc, are included in this number.  
(2) Stuffed or mounted birds or animals (specimens of zoology, &c.), except when the requisites of No. 324 of the free list are complied with, are dutiable under No. 315.

Mantles, or incandescent gasolene flms for Welsbach burners, are classed in No. 315.

Breast or chest protectors and masks, for base ball or fencing, are dutiable according to No. 315. Aluminium paper is classed under No. 315.  
(2) Those articles (relating to and depending matter) which are excluded from classification under No. 315 by reason of not complying with the condition that they shall have no commercial value are classed under No. 315, except where the character of the article as printed matter makes it properly classifiable under the schedule for printed matter.

Such manufactures of wood, as columns, corbels, and other parts of a knocked-down house, which cannot be properly classified under the various paragraphs of Group 1, of Class I, are classed under No. 315.

Compasses, nautical, not gold or silver-plated, drawing outfits, mathematical and geometrical sets, &c., are classed under No. 315.

Grooved tiles of tarred roofing paper are dutiable under No. 315.  
Rugby cloth, also asbestos in powder, is classed under No. 315.



|                               |                          |                          |                           |      |      |                         |                             |                              |    |                 |
|-------------------------------|--------------------------|--------------------------|---------------------------|------|------|-------------------------|-----------------------------|------------------------------|----|-----------------|
| Chemicals                     | 1215                     | Gold, imitation          | 100                       | Nov. | 1302 | Nov.                    | 1303                        | Saddles                      | 12 | N               |
| Chimneys, lamp                | 364                      | Gonzales                 | 739                       | 100  | 1303 | Mustard                 | 998                         | Sails                        | 12 | 390, 3          |
| Chisels                       | 377                      | Gouges                   | 717                       | 100  | 1303 | Mugs                    | 999, 1000                   | Sail, ship                   | 12 | 1282, 12        |
| Chocolate                     | 366                      | Graphometers             | 720                       | 100  | 1303 | Muzzles                 | 1002                        | Salmon                       | 12 | 1291, 12        |
| Cigarettes                    | 370                      | Grease                   | 1331                      | 100  | 1303 | Nails                   | 385-387                     | Salt                         | 12 | 1275, 12        |
| Cigars                        | 369                      | Gridstones               | 726                       | 100  | 1303 | Napkins                 | 1305-1309                   | Salt, cellar                 | 12 | 277, 278, 11    |
| Cinamon                       | 213                      | Grindstones              | 954                       | 100  | 1303 | Neckties                | 396, 397                    | Sardines                     | 12 | 1277, 278, 11   |
| Clocks                        | 1100                     | Guards, keyhole          | 574                       | 100  | 1303 | Needles                 | 8                           | Saucapans                    | 12 | 277, 278, 11    |
| Clothing, ready-made          | 401-421                  | Hair                     | 365                       | 100  | 1303 | Nets                    | 586, 996, 997, 1290         | Sausages                     | 12 | 12              |
| Clothes                       | 1341                     | Hairpins                 | 588, 589                  | 100  | 1303 | Nightlights             | 1486                        | Saws                         | 12 | 554, 12         |
| Olive                         | 703                      | Hammers                  | 877, 881                  | 100  | 1303 | Nippers                 | 1123                        | Scales                       | 12 | 61-             |
| Coal                          | 332                      | Hammoeks                 | 731                       | 100  | 1303 | Nougat                  | 1018                        | Scarfs                       | 12 | 548, 5          |
| Coal tar                      | 343                      | Hans                     | 805                       | 100  | 1303 | Onion                   | 608                         | Scissors                     | 12 | 378, 3          |
| Cockle                        | 389                      | Hanlies, sea, &c.        | 858, 859                  | 100  | 1303 | Oars                    | 52                          | Scissors                     | 12 | 378, 3          |
| Coldish                       | 976                      | Hankierchiefs            | 984, 991                  | 100  | 1303 | Oats                    | 1319                        | Scraper, ship                | 12 | 1               |
| Coffee pots                   | 222-223                  | Hangers, sword           | 1173                      | 100  | 1303 | Ochre                   | 748-74                      | Screw plates                 | 12 | 6               |
| Coffers                       | 678                      | Harness                  | 735-737                   | 100  | 1303 | Oils                    | 1023                        | Screws                       | 12 | 1129, 1501, 1   |
| Combs                         | 1087-1092                | Hatchets                 | 730, 1362                 | 100  | 1303 | Olives                  | 1021                        | Secrets                      | 12 | 12              |
| Compasses                     | 181, 181, 8, 39          | Hats                     | 1313-1328                 | 100  | 1303 | Oreus glasses           | 81                          | Seed                         | 12 | 289-2           |
| Condole                       | 430                      | Hawkbells                | 740                       | 100  | 1303 | Ornaments, church       | 1031                        | Shades                       | 12 | 247             |
| Cord, watch, &c.              | 432                      | Hay                      | 642                       | 100  | 1303 | Overcoats               | 247                         | Shafts                       | 12 | 1               |
| Corks                         | 167                      | Haveluts                 | 1017                      | 100  | 1303 | Oysters                 | 735                         | Shawls                       | 12 | 225-2           |
| Corkerows                     | 1368                     | Headstalls               | 135-                      | 100  | 1303 | Padding                 | 177                         | Shears                       | 12 | 3               |
| Corners, tin plate, for trunk | 417-163                  | Herrings                 | 429                       | 100  | 1303 | Padlocks                | 220, 221                    | Sheepskins                   | 12 | 14              |
| Compings                      | 417-163                  | Hetters, garden          | 1227                      | 100  | 1303 | Pails, ice              | 1192                        | Sheet, iron                  | 12 | 515-5           |
| Covers                        | 474, 743-747, 1345, 1346 | Helmets                  | 272, 273                  | 100  | 1303 | Paintings               | 109-112, 157, 1093-1036     | Shingles                     | 12 | 360-363, 5      |
| Cravats                       | 178                      | Herrings                 | 733, 734                  | 100  | 1303 | Paints                  | 1093, 1037                  | Shirts                       | 12 | 360-363, 5      |
| Crockery                      | 619-621, 1116            | Hides and skins          | 1078-1016                 | 100  | 1303 | Palettes                | 1158                        | Shoe horns                   | 12 | 360-363, 5      |
| Crowbars                      | 492-496                  | Hinges                   | 333, 334, 1105-1109       | 100  | 1303 | Palms                   | 1158                        | Shoulder-belts               | 12 | 30, 10          |
| Crowns, bat                   | 1123                     | Hoes                     | 741                       | 100  | 1303 | Paper, and manufactures | 87, 1146                    | Shovels                      | 12 | 847, 1096, 10   |
| Crucibles                     | 42                       | Holders, flower          | 149                       | 100  | 1303 | Pepper                  | 1040-1057                   | Shovels                      | 12 | 847, 1096, 10   |
| Crucifixes                    | 492-496                  | Hooks                    | 6, 486-491                | 100  | 1303 | Peppers                 | 1040-1057                   | Signboards                   | 12 | 15              |
| Cruets and cruet stands       | 1178-1181                | Hoops, trunk             | 287                       | 100  | 1303 | Parasols                | 1058-1060                   | Sigboards                    | 12 | 15              |
| Cuppers                       | 497                      | Horsehair                | 485                       | 100  | 1303 | Pastboard               | 263                         | Silver, imitation, in leaves | 12 | 8               |
| Curtains                      | 718                      | Horseboes                | 634                       | 100  | 1303 | Pastilles               | 1076, 1077                  | Skillets                     | 12 | 875, 8          |
| Cushions                      | 1214                     | Horn glasses             | 1262                      | 100  | 1303 | Pearls                  | 1110                        | Skins                        | 12 | 1078-10         |
| Cuffs                         | 844                      | Lucens                   | 562                       | 100  | 1303 | Peas                    | 614-616                     | Skirts                       | 12 | 8               |
| Culverts                      | 1165                     | Indigo                   | 760                       | 100  | 1303 | Pencils                 | 479-48                      | Slabs                        | 12 | 616, 5          |
| Currycombs                    | 611                      | Inks                     | 564, 568                  | 100  | 1303 | Pencil boxes            | 279                         | Slates                       | 12 | 38,             |
| Curtains                      | 1237-1240, 1172, 1473    | Inkstands                | 561, 570                  | 100  | 1303 | Pen holders             | 1185, 1186                  | Slip bodies                  | 12 | 2               |
| Cutlases                      | 453                      | Insertions               | 32                        | 100  | 1303 | Pens                    | 1141, 1142                  | Slip bodies                  | 12 | 2               |
| Daggers                       | 468                      | Instruments, medical and | 761                       | 100  | 1303 | Pepper                  | 1151                        | Snuffles                     | 12 | 6               |
| Decimeters                    | 421                      | musical                  | 762-802                   | 100  | 1303 | Perfumators             | 1519                        | Snuff                        | 12 | 1333-13         |
| Decanters                     | 325-356                  | Irons, smoothing         | 631-633, 635,             | 100  | 1303 | Pertinators             | 1001-1073                   | Soap                         | 12 | 1073, 12        |
| Denubious                     | 517, 518                 |                          | 638, 641, 653             | 100  | 1303 | Petroleum               | 73                          | Sponges                      | 12 | 1032, 1065      |
| Dice                          | 525                      | Isaiahas                 | 395                       | 100  | 1303 | Petrols                 | 814                         | Spheres                      | 12 | 708, 7          |
| Cups                          | 440                      | Jacks, holding           | 484                       | 100  | 1303 | Picks                   | 1125                        | Spirits                      | 12 | 128-136, 149, 1 |
| Dolls                         | 66, 400, 1226            | Jars                     | 425                       | 100  | 1303 | Pictures                | 756-758                     | for cabinet makers           | 12 | 5               |
| Dominoes                      | 536                      | Jewellery                | 115, 807, 808             | 100  | 1303 | Pillows                 | 1629                        | Spirit                       | 12 | 50              |
| Doors                         | 1190, 1191               | Jugs                     | 514                       | 100  | 1303 | Pins                    | 1122                        | Spirit                       | 12 | 50              |
| Dresses                       | 1245, 1246               | Kepis                    | 815-817                   | 100  | 1303 | Pipes                   | 1122-1128, 1181, 1482       | Spoons                       | 12 | 419-5           |
| Dresses pre-servers           | 219                      | Kerchiefs                | 977-983                   | 100  | 1303 | Pitch                   | 196                         | Spurs                        | 12 | 584, 5          |
| Drugs                         | 546                      | Kettles                  | 174, 175                  | 100  | 1303 | Pitchers                | 498                         | Springs                      | 12 | 1235, 1236, 13  |
| Dusters                       | 1145, 1146               | Keyers                   | 381                       | 100  | 1303 | Plants                  | 1476-1478                   | Spy glasses                  | 12 | 812, 8          |
| Earthenware                   | 1356                     | Knickknacks              | 104                       | 100  | 1303 | Plates                  | 195, 1218, 1219, 1483, 1811 | Squares                      | 12 | 592-5           |
| Edgings                       | 691                      | Knives                   | 234, 469-493,             | 100  | 1303 | Plates                  | 46, 47, 1138                | Stand, cruet, &c             | 12 | 1364, 11        |
| Elastics                      | 553, 556                 | Labels                   | 465, 466, 803, 1297, 1473 | 100  | 1303 | Plumes, military        | 1147                        | Statues                      | 12 | 1333-13         |
| Engravings                    | 723, 724                 | Lace                     | 527-534                   | 100  | 1303 | Plumage                 | 1216                        | Statuettes                   | 12 | 13              |
| Envelopes                     | 575, 576                 | Laces                    | 818, 819                  | 100  | 1303 | Plush                   | 1098, 1099                  | Staves                       | 12 | 53              |
| Epaulets                      | 577-592                  | Ladders                  | 551                       | 100  | 1303 | Pock-books              | 258-260, 1175, 1176         | Steel, and manufactures of   | 12 | 2               |
| Epaulets                      | 719, 721                 | Lamps                    | 821-825, 1237             | 100  | 1303 | Pommes                  | 1162-1164                   | Stills                       | 12 | 595, 5          |
| Essence, turpentine           | 691                      | Lanterns                 | 625-626, 828-830          | 100  | 1303 | Porcelain               | 1167, 1168                  | Stirrups                     | 12 | 600, 6          |
| Eyeglasses                    | 1020                     | Larl                     | 845                       | 100  | 1303 | Pork                    | 1111, 1166                  | Stockings                    | 12 | 80-83, 339-3    |
| Eyeglasses                    | 618-617                  | Lasts, shoe              | 867                       | 100  | 1303 | Portfolios              | 1174                        | Stones                       | 12 | 11, 9, 11       |
| Fasteners                     | 597, 5, 8                | Laces                    | 831                       | 100  | 1303 | Potash                  | 1195                        | Stoves                       | 12 | 51              |
| Faucets                       | 1217-1250                | Layettes                 | 840                       | 100  | 1303 | Portulots               | 1163, 1164                  | Straine s                    | 12 | 552, 6          |
| Faucets                       | 1143, 1144               | Lead                     | 1140                      | 100  | 1303 | Pots                    | 1193, 1194                  | Straw hats                   | 12 | 5               |
| Felt                          | 639                      | Leather                  | 509                       | 100  | 1303 | Pouches                 | 107                         | Stretchers                   | 12 | 6               |
| Ferrules                      | 558, 559                 | Leathers, hat            | 508                       | 100  | 1303 | Powders                 | 1197-1200                   | Strings, violin, &c.         | 12 | 42              |
| Fishes                        | 614-616                  | Leathers, stirrup        | 812                       | 100  | 1303 | Preserve                | 427                         | Sugar                        | 12 | 1328, 133       |
| Fits                          | 833                      | Leadings                 | 604                       | 100  | 1303 | Pres-s, printing, &c    | 1200-1213                   | Sugar-plums                  | 12 | 57              |
| Filters                       | 957                      | Letter books             | 428                       | 100  | 1303 | Printed matter          | 759                         | Sunbades                     | 12 | 1029-103        |
| Fireworks                     | 640                      | Lids                     | 460                       | 100  | 1303 | Protractors             | 1220                        | Sun-glasses                  | 12 | 647-65          |
| Flshbooks                     | 732                      | Lines, fishing           | 812                       | 100  | 1303 | Pruces                  | 1216                        | Sword knots                  | 12 | 539-540         |
| Flutings, coffin              | 698                      | Liquours                 | 119, 130, 124-150         | 100  | 1303 | Puffs                   | 712                         | Swords                       | 12 | 58              |
| Flour                         | 624, 627                 | Loks                     | 1299-1304                 | 100  | 1303 | Pulleys                 | 1202-1205                   | Tablecloths                  | 12 | 1003-100        |
| Foalder                       | 651, 690                 | Lo ps                    | 13-6                      | 100  | 1303 | Pumps                   | 1157-1161                   | Tar                          | 12 | 71              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarpaulins                   | 12 | 120             |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches                 | 561                         | Tarps                        | 12 | 70              |
| Foils, fencing                | 663                      | Macaroni                 | 850                       | 100  | 1303 | Punches</               |                             |                              |    |                 |



## TARIFF.]

|                    | Nos.             |                   | Nos.       |                                  | Nos.             |               | Nos.      |
|--------------------|------------------|-------------------|------------|----------------------------------|------------------|---------------|-----------|
| Tafts, military .. | 662              | Velocipedes ..    | 1487       | Waters ..                        | 41-43            | White lead .. | 109       |
| Twine ..           | 613              | Velvet ..         | 1488, 1489 | Waters, mineral and medicinal .. | 547              | Wicks ..      | 629, 630  |
| Type ..            | 252              | Vermicelli ..     | 1490       | Wax, sealing ..                  | 372              | Windows ..    | 142-149   |
| Umbrella ..        | 1058-1060        | Vials ..          | 656        | Weed hooks ..                    | 464              | Wines ..      | 663, 1265 |
| Underwear ..       | 236, 535-560     | Vices ..          | 605, 606   | Weights ..                       | 1149, 1160, 1208 | Wire ..       | 118, 642  |
| Utensils ..        | 58, 59           | Vinegar ..        | 1502, 1503 | Wheelbarrows ..                  | 1254             | Wreaths ..    | 454-457   |
| Vases ..           | 560              | Wafers ..         | 1035       | Wheels, carriage ..              | 1118             | Wrenches ..   | 380       |
| Vanishes ..        | 1491             | Walking sticks .. | 701        | Whetstones ..                    | 476, 477, 669    | Zinc ..       | 1621      |
| Vases ..           | 1201, 1485       | Watches ..        | 239-242    |                                  |                  |               |           |
| Veils ..           | 1512, 1514, 1516 |                   | 968-970    |                                  |                  |               |           |

## MONEY, WEIGHTS AND MEASURES.

## Money.

The monetary unit of Hayti is the *gourde* or *dollar*, which is divided into 100 cents.

## Weights.

Ton = 2 000 lbs. (French).

Quintal = 100 lbs.

## Measures.

The *aune* (ell) = 46 77 inches.

The *pied* (foot) = 12 78 inches and is sub-divided into 12 *pouces* (inches) or 144 *lignes* (lines).

The gallon is the old English wine gallon.

*Note.*—For articles free of duty and prohibited, see end of tariff.

Law of September 4, 1903, relating to the Customs of the Republic and

Tariffs thereto annexed.

(Promulgated and rendered applicable on the 30th September, 1903.)

## GENERAL PROVISIONS.

1. Merchandise or products of our foreign trade and vessels used for transporting the same shall be subject to the duties set forth in the Tariffs annexed to the present Law and to those which might be provided for in special enactments.

2. Customs-houses are established in the following ports open to foreign trade, for the collection of the duties aforesaid:

Port-au-Prince, Cap-Haitien, Cayes, Gonaïves, Jacmel, Port-de-Paix, Jérémie, Petit-Goave, Saint-Marc, Marigot, Aquin, Môle-Saint-Nicolas.

Customs officers may, however, be established on such parts of the frontier as may be deemed fit.

3. No merchandise or products of our foreign trade are allowed to pass, except through the Customs-houses.

All merchandise or products of our foreign trade attempted to be passed outside the customs offices, shall be considered as contraband and seized.

4. No vessel may load or complete her cargo except in the ports open to foreign trade or at which vessels are allowed to call.

5. Sailing vessels or steamers which are at liberty to proceed to the non-open port of Port-Liberte and there to ship cargo, or complete their cargo.

In this case, they shall make their entry in the Port of Cap-Haitien, and pay the duties on their bulks and call dues before proceeding to the non-open port.

After taking on or completing cargo, said ships shall return to the port of entry in order to be properly cleared.

6. Foreign or Haitian sea-going vessels are not allowed under penalty of a fine of from 500 to 1,000 *piastres* in legal currency, to anchor along the coasts, save in case of an accident or of uncontrollable circumstances.

Any vessel caught in the act of unloading or loading goods or wares along the coast, shall be confiscated and sold by the Judicial authorities as well as the goods or wares.

7. Any attempt at or undertaking purporting to avoid the duties due to the State, shall be investigated, prosecuted and punished according to Law.

The statute of limitation shall apply on the expiration of five years. 8. Attempts or acts of smuggling under threat of arms shall be liable to the penalties laid down in Articles 326, 327 and 328 of the Penal Code.

9. Every ship used in smuggling shall be liable to a fine of from 500 to 1,000 *piastres* in legal currency and the goods or provisions shall be seized, forfeited and sold by the Judicial authorities.

This shall also be the case in regard to vessels when the value of the articles seized exceeds 1,000 *piastres* and the offenders or persons concerned in the fraud shall be sentenced to an imprisonment of from one to five years.

10. Any person abetting smuggling and having knowingly received on deposit or bought smuggled goods or wares, shall be arrested, tried and sentenced to an imprisonment of from six months to two years and to a fine of from one hundred to five hundred *piastres* in legal currency.

11. A merchant convicted of smuggling shall forfeit his license to trade.

12. The Customs-officials remain authorized to search, if necessary, persons coming ashore from sea-going or coasting vessels, and to confiscate as being smuggled, any goods found upon them.

The contraveuers shall be arrested, tried and sentenced to an imprisonment of from six months to two years and to a fine of five hundred *piastres* in legal currency.

13. The net proceeds of the sale of seized and confiscated goods or vessels shall be divided into two equal shares between the State and those who denounced the fraud or captured the vessel.

14. Proceedings against contraveuers of these provisions shall be taken by the Public Prosecutor of the District, in exercise of his special powers, before the proper Courts either on the requisition of the Customs Directors or officials, or on the requisition of the Police authorities or even *de officio*.

15. Detiable goods shall all stand as security for the duties leviable thereon.

No package may be delivered except upon production of the receipts for duty relating thereto, or on penalty of dismissal of the Customs Director and of the application of all penalties provided in the Penal Code.

16. No exemption from duty shall be granted save in cases determined by Law, or by contracts entered into with the State.

17. The State shall not be responsible for accidents arising from uncontrollable circumstances, or for damage and deterioration suffered

by the goods prior to their entry in the depôts or during the time they lie at the Customs.

It shall only be accountable in case goods disappear between the time of their entering the Customs-house and the assessment of duty.

The Customs-halls can in no case be used as depôts.

18. Sailing vessels are only allowed to take cargo for one single port in Haiti.

19. Rum, tafia, syrup, molasses, raw and clayed sugar are prohibited to be imported; they shall be forfeited and sold on account of the State; and all obscene works or objects shall likewise be confiscated and burnt.

20. The agents of steamers, and the consignees of sailing vessels are responsible for the fines incurred by the Master.

21. No import duty of any kind shall be levied on books, cards, plans of national authors, machines and accessories of all kinds suitable for industry for facilitating the working of the soil or preparation of native products.

## BILL OF LADING.

22. All goods consigned from abroad to a port in Haiti must be accompanied by a bill of lading; should a portion of the cargo be the property of the Master, the latter shall not be dispensed from this formality.

23. The bill of lading shall state:

Name of consignor.

Name and address of consignee.

Name of the Master.

Name and tonnage of the ship.

Place of departure and of destination.

It shall express the freight expenses, nature, gross weight or volume of the goods and show in the margin the marks and numbers on the packages.

24. The bill of lading shall be numbered in serial order, which is to be repeated on the consular manifest and the Consul shall open a register and enter therein the number opposite the names of consignor and consignee.

25. Each package is to clearly bear the consignee's initials, and a number.

26. The Consul shall refuse to certify any bill of lading on which more than one package is indicated under the same number.

27. The absence of the bill of lading will involve forfeiture of the goods and sale thereof by auction for the benefit of the State.

## INVOICE.

28. All goods forwarded to Haiti are required to be accompanied by an invoice.

29. This invoice will indicate the marks, countermarks and numbers on, and quantity of the packages, the detailed contents of each, the price of the goods, freight, expenses, and port of shipment. It must be a literal reproduction of the consignor's books.

In case the goods are to order, the words "to order" shall be inserted in lieu of the consignee's name.

30. Every invoice presented to the Consul's certification shall contain at foot the following declaration to be signed before a Commissioner or any other duly authorized person:

"I certify that this invoice is the faithful and true expression of the truth, that it agrees with my books in every particular; that no alteration has been made in the verbal description, in the weight, quality or quantity of the articles thereto specified."

31. The absence of the invoice will render the package liable to be sent back.

32. In case of dispute between the consignor and consignee, the invoice certified to by the Consul shall alone be accepted as evidence before the Court.

## DAMAGE.

33. Damage done to goods shall be declared by the consignee at latest within 24 hours after landing, and be ascertained by the Director of Customs, the Government Commissioner and three licensed merchants in Haiti.

The report shall be drawn up and forwarded to the Administrator of Finance, who shall order the sale. Such sale shall be by auction and take place in the presence of this official, the Government Commissioner, the Director of Customs and a Comptroller.

On the net proceeds of the sale, one-tenth shall be levied on account of Customs duty, without prejudice to the wharfage dues, visa charges and surtaxes.

34. If stolen goods or products introduced into one of the open ports of the Republic, in consequence of shipwreck, shall pay the duties if delivered for consumption. In that case the claimant is only required to deliver to the interpreter a summary declaration.

They shall pay in respect of all storage fees on *gourde* per package, in addition to wharfage, if the owner is not to re-export them.

If after six months they are not re-exported or delivered for consumption, they shall be sold by auction, as provided in Article 33.

## ASSIMILATION.—PRE-EMPTION.—AD VALOREM DUTY.

35. Goods which by their kind, quality and price can be assimilated to an article enumerated in the tariff shall pay the same duty as such article.

When the assimilation can be made with several articles, the goods shall pay the duty chargeable on the most highly taxed article.

Goods of better quality and larger size than articles of like nature shall pay a duty proportional to the latter.

For instance, for a quarter, a third, a half in excess of the above provided for, the goods shall be liable to an additional quarter, third or half.

37. Goods which are in no way identical to those specified in the tariff shall pay twenty per cent. (20%) of their cost price, irrespective of surtaxes.

In regard to such goods and all those dutiable *ad valorem*, the cost price shall be assessed on the value of the article in the place of production converted into legal currency with an additional ten per cent. (10%) for expenses.

38. When the Customs consider that the value of an article dutiable *ad valorem* has been under-rated, they shall have the power to retain it on behalf of the State, subject to forthwith paying the cost price with an additional ten per cent. (10%) or they may have it appraised.

In that case, three appraisers shall be appointed; one by the Customs, the second by the importer and the third by the two appraisers themselves.

The Customs duties shall be collected according to the appraisement. When the Customs exercise the right of preemption, they will draw up a report of that decision and the Administrator of Finance shall have the goods sold by auction within five days.

#### VISA FEE.

40. Visa fees shall be levied as follows:

I. In the Customs-house of the Republic:  
1% (one per cent.) on the full amount of the invoices of goods;  
1% (one per thousand) gold on the amount of invoices relating to coined money.

II. By *Indicia Consular, Consular Agents, or public security officers* (Justices of the Peace or Clerics):

P gold 5 (five piastres) for the manifest in each port of clearance of a ship laden or in ballast;

P gold 5 (five piastres) for the bill of health of every ship with or without cargo;

P gold 2 (two piastres) for each passport.

#### PASSENGERS' GOODS AND EFFECTS.

41. Under penalty of the goods being sent back out of the country, it will be necessary to make a declaration in regard to goods conveyed by passengers or contained in their trunks.

The interpreter shall not be entitled to require other documents beyond that declaration.

42. Effects for the exclusive use of a passenger shall be examined immediately after landing; they shall be free of all Customs duties and delivered to their owners.

The Director of Customs shall within twenty-four hours cause a list to be made of the packages containing the goods and forward it to the interpreter.

No such goods may be examined until the manifest has been delivered.

#### PAYMENT OF DUTIES.

43. The Director of Customs is required within 36 hours of any examination to have a statement of the duties drawn up. This statement to be made out on a stamped paper of *sevely en timbre*, shall include all the goods entered in the name of the importer, and show the taxes, surtaxes and fine incurred by him.

The Director of Customs, after checking the statement, shall sign it, together with the controller and examining officer, and transmit the same, accompanied by the examination permit, to the Administrator of Finance.

44. On receipt of the statement, the Administrator of Finance will have it checked and immediately order a counter examination, if the control shows irregularities. The statement shall be passed and the corresponding order to collect shall be forwarded to the Treasury service.

45. The Treasury authorities will deliver to the importer a receipt which shall be countersigned by the Administrator. On production of this receipt, the Customs shall issue a discharge and deliver the same goods.

46. Any omission or error detected in a statement will render a supplementary or refund statement necessary, and the officials and employees who have drawn up, checked and signed the same shall be liable to suspension or revocation.

47. The duties must be paid and the packages removed from the Customs-house within forty-eight hours from the examination. No examination shall be made in the case of persons who, after the expiration of that limit, may not have paid the duties.

48. Goods on which the duties shall not have been paid within fifteen days, or of examination, shall be reported by the Director of Customs to the Administrator of Finance, who will order them to be sold by auction to a sufficient amount of the duties payable and other expenses and without any other formalities than a legal notification served on the importer.

49. Every payment of duties effected without compliance with the terms of the present Chapter, shall be claimed a second time against the importer, and involve the dismissal of the officials who ordered it.

#### SPECIAL PROVISIONS.

50. Until otherwise ordered, the surtaxes on importation namely, 50%, 33 1/3%, in *gourdes* and that of 25% in gold are maintained, as well as the surtaxes of 30% and 10%, leviable under the special laws dated November 20, 1876, March 2, 1883, December 16, 1897, September 20, 1901, August 32, 1872 and October 7, 1881.

The 25% surtax is not charged on the soap duties. The Laws of June 20, 1903, and February 29, 1904, authorising the exportation of broken and residue coffee shall continue to be in force.

The Superior Administration reserves the exclusive right to publish the present Law and the decrees thereunto annexed.

51. The present Law repeals all laws and provisions of law inconsistent therewith. It shall be enforced at the instance of the Secretary of State for Finance and Commerce.

Note.—The Law of Aug. 20, 1900, authorizes the Government to levy a further surtax of 15% on the aggregate import duties.

For convention with Germany and U.S.A. see end of tariff.

#### IMPORT DUTIES.

| Nos. | Goods.                   | Duties, National Currency. |
|------|--------------------------|----------------------------|
| 1    | Shades of all kinds..... | 100 lbs. 0 50              |
| 2    | Steel.....               | 100 lbs. 0 60              |
| 3    | " wrought.....           | 1 00                       |
| 4    | Flat boats (non).....    | 10 00                      |
| 5    | Agendas.....             | 1 00                       |
| 6    | Hooks.....               | 1,000 0                    |
| 7    | Alphabetes.....          | each 0 25                  |

| Nos. | Goods.  | Duties, National Currency. |
|------|---|----------------------------|
| 8    | Needles, sewing.....  | 1,000 0 10                 |
| 9    | " "sail.....  | " 0 25                     |
| 10   | Agulletes; fine gold.....   | each 1 00                  |
| 11   | " "fine silver.....   | " 0 75                     |
| 12   | " "imitation gold and silver.....                                     | " 0 50                     |
| 13   | " "silk.....  | " 1 10                     |
| 14   | " "woolens, linen or cotton.....                                      | doz. 0 50                  |
| 15   | Garlic.....   | 100 lbs. 2 00              |
| 16   | Starches.....   | 1,000 0 50                 |
| 17   | Stillies; copper, common.....   | gall. 0 25                 |
| 18   | " "without worn or cap.....   | " 0 12                     |
| 19   | " "tin plate or sheet iron.....                                       | each 2 00                  |
| 20   | Albums, common, for drawings, postage stamps and photographs, &c..... | " 0 50                     |
| 21   | " "fancy, for the same purposes.....                                  | " 1 00                     |
| 22   | Alcohol.....  | gall. 0 50                 |
| 23   | Awls in handles.....  | doz. 0 12                  |
| 24   | " "without handles.....   | " 0 25                     |
| 25   | Matches.....  | gross of boxes 0 20        |
| 26   | Alumines of all kinds.....  | 100 1 00                   |
| 27   | Alphabets.....  | " 0 25                     |
| 28   | Anchovies.....  | 12 Alaska 0 30             |
| 29   | Anchors, ships.....   | 100 lbs. 0 50              |
| 30   | Rings for curtains, keys, &c.....                                     | gross 0 10                 |
| 31   | Apparatus, surgical and medical.....                                  | each 1 00                  |
| 32   | " "photographic.....  | " 0 25                     |
| 33   | " "so called kodak.....   | 1 00                       |
| 34   | " "adapted water.....   | " 0 25                     |
| 35   | Brassica, lamp.....   | doz. 1 00                  |
| 36   | Bows, violin.....   | " 1 00                     |
| 37   | Saddle-leaves.....  | each 0 25                  |
| 38   | Slates for schools.....   | doz. 0 06                  |
| 39   | " "for houses.....  | 1,000 1 00                 |
| 40   | Silver, imitation, in leaves.....                                     | 100 leaves 0 50            |
| 41   | Waterers, tin plate.....  | each 0 25                  |
| 42   | " "copper.....  | " 0 40                     |
| 43   | " "iron.....  | " 0 50                     |
| 44   | Arrowroot.....  | lb. 0 05                   |
| 45   | Tinsmith's wares and wares of enameled iron, not specified.....       | ad val. 20%                |
| 46   | Plates; porcelain.....  | doz. 0 40                  |
| 47   | " "faience.....   | " 0 12                     |
| 48   | " "hydrographic or geographic, enamel.....                            | each 0 05                  |
| 49   | " "stitched.....  | " 0 03                     |
| 50   | " "stitched.....  | " 0 02                     |
| 51   | Fasteners.....  | 1,000 0 10                 |
| 52   | Oars.....   | each 0 06                  |
| 53   | Oils.....   | barrel 0 30                |
| 54   | Glove stretchers.....   | doz. 0 25                  |
| 55   | Baths; copper, large.....   | each 4 00                  |
| 56   | " "medium.....  | " 2 00                     |
| 57   | " "small.....   | " 1 00                     |
| 58   | " "tin plate, sheet iron, or wood, large and medium.....              | " 1 00                     |
| 59   | " "tin plate, small.....  | " 0 50                     |
| 60   | Brooms, horse-hair or straw.....                                      | doz. 0 50                  |
| 61   | Scales; apothecaries, large or medium.....                            | each 0 75                  |
| 62   | " "the same, small.....   | " 0 50                     |
| 63   | " "Roman, with chains, &c.; to weigh 5,000 lbs.....                   | " 4 00                     |
| 64   | " " " "to weigh 2,000 lbs. and less than 5,000 lbs.....               | " 2 00                     |
| 65   | " " " "to weigh from one to less than 2,000 lbs.....                  | " 1 00                     |
| 66   | " "of copper, gilt or silver, or copper with or without plates.....   | " 3 00                     |
| 67   | " "shop, with plates of metal, whether fine or not.....               | " 0 50                     |
| 68   | " "with plates of tin plate.....                                      | doz. 2 50                  |
| 69   | " "letter.....  | each 0 25                  |
| 70   | Balances of iron.....   | 100 lbs. 2 00              |
| 71   | Balustrades, iron.....  | " 2 00                     |
| 72   | " "wooden.....  | 100 balustrades 5 00       |
| 73   | Embroidered bands up to 2 inches.....                                 | oil 0 02                   |
| 74   | " "3 ".....   | " 0 04                     |
| 75   | " "4 ".....   | " 0 08                     |
| 76   | " "6 ".....   | " 0 10                     |
| 77   | Thubs.....  | each 0 25                  |
| 78   | Empty barrels of 16-00 cullons.....                                   | " 0 25                     |
| 79   | Paving blocks, Barsen, of all sizes.....                              | " 0 10                     |
| 80   | Stockings; silk or linen for men and women, boys and girls.....       | doz pairs 1 00             |
| 81   | " "the same for children.....   | " 0 50                     |
| 82   | " "cotton or wool, for women and girls.....                           | " 0 50                     |
| 83   | " "cotton or wool, for children.....                                  | " 0 30                     |
| 84   | Shrepkins.....  | doz. 0 50                  |
| 85   | Basins, copper.....   | 10 0 06                    |
| 86   | " "tin, faience or porcelain.....                                     | each 0 25                  |
| 87   | Pans, copper.....   | lb. 0 06                   |
| 88   | Kitchen utensils, copper.....   | 100 lbs. 3 00              |
| 89   | " "sheet-iron or wrought iron.....                                    | " 1 00                     |
| 90   | Shoulder-belts, plain.....  | doz. 2 00                  |
| 91   | " "rhymed with leather or embroidery.....                             | " 2 00                     |
| 92   | Holy-water fonts, metal.....  | each 0 03                  |
| 93   | " "faience or porcelain.....  | " 0 03                     |
| 94   | Berets.....   | doz. 1 00                  |
| 95   | Inter.....  | 100 lbs. 2 00              |
| 96   | Inter of all kinds.....   | doz. 0 40                  |
| 97   | Nursery bottles.....  | " 0 20                     |
| 98   | Bicycles.....   | each 2 00                  |
| 99   | Cans, tin plate.....  | doz. 2 00                  |
| 100  | Jewellery, fine, not specified.....                                   | ad val. 10%                |
| 101  | " "false, not specified.....  | " 20%                      |
| 102  | Balls, billiard.....  | each 0 60                  |
| 103  | Marbles of marble, glass, porcelain, &c., for children.....           | 1,000 80%                  |
| 104  | Knickknacks (toys and other).....                                     | 100 lbs. 2 00              |
| 105  | Biscuits, not sweetened.....  | " 2 00                     |
| 106  | " "sweetened and fancy.....   | " 4 00                     |
| 107  | Tobacco pouches of all kinds.....                                     | doz. 5 00                  |

## TARIFF.]

| Nos. | Goods.   | Duties.<br>National<br>Currency.<br>G. C. | Nos. | Goods.   | Duties.<br>National<br>Currency.<br>G. C. |
|------|--|---|------|--|---|
|      |  |   |      |  |   |
| 108  | Shaving brushes  | doz. 0 50                                 | 210  | Brushes, crumb   | doz. 0 50                                 |
| 109  | White lead and Spanish white                               | barrel 0 50                               | 211  | Wheelbarrows of all kinds  | each 1 00                                 |
| 110  | Blue, ultramarine  | lb. 0 05                                  | 212  | Busts: above 24 inches in height   | " 0 50                                    |
| 111  | " in balls for laundresses                                 | " 0 05                                    | 213  | " from 12 to 24 inches in height   | " 0 25                                    |
| 112  | " Prussian   | " 0 10                                    | 214  | " under 12 inches in height  | doz. 1 00                                 |
| 113  | Boss of muslin, lace, feathers                             | doz. 6 00                                 | 215  | Cables of iron chains, for boats   | each 5 00                                 |
| 114  | Resources for lamps, lanterns, &c.                         | 0 25                                      | 216  | Ox carts, cars, brakes, tip carts  | small and medium 3 00                     |
| 115  | Jars of glass, porcelain, faience, &c., of all sizes       | each 0 03                                 | 217  | Sip bottles of all kinds   | doz. 2 00                                 |
| 116  | Beef, salted   | barrel 3 00                               | 218  | Dress preservers called "cache point"                                      | 12 ell 0 03                               |
| 117  | " smoked   | 100 lbs. 1 50                             | 219  | Paddocks: of copper, nickel or steel of any size                           | doz. 0 50                                 |
| 118  | Wool, squared ("Cardelinas")                               | 1,000 lbs. 2 50                           | 220  | " iron, of any size  | lb. 2 00                                  |
| 119  | Everages: Absinth  | " 3 75                                    | 221  | Coffee pots: of silver   | each 0 50                                 |
| 120  | Amer, Picon  | " 4 75                                    | 222  | " plate, metal   | doz. 3 00                                 |
| 121  | Beer in barrels 50 gallons                                 | 12 bottles 0 75                           | 223  | " tin plate  | doz. 0 75                                 |
| 122  | " in b tles  | " 0 75                                    | 224  | " earthenware  | doz. 2 03                                 |
| 123  | " ginger   | " 3 75                                    | 225  | Cages of any size  | each 0 15                                 |
| 124  | Bitter in bottles  | " 4 50                                    | 226  | Books, music, bound  | doz. 0 12                                 |
| 125  | Cheer (in bottles)   | " 4 50                                    | 227  | The same, stiff covered or stitched  | doz. 1 00                                 |
| 126  | Chlor, in barrels or 50 gallons                            | 12 bottles 0 75                           | 228  | Books, ruled, music  | doz. 0 25                                 |
| 127  | " in bottles   | " 4 50                                    | 229  | " counterfoils, printed or stiff-covered                                   | doz. 3 00                                 |
| 128  | Cognac, in bottles   | " 2 25                                    | 230  | Drawers: of linen, cotton, wool, flannel, &c.                              | 100 0 50                                  |
| 129  | " in casks   | " 2 50                                    | 231  | Quenders of all kinds  | each 1 00                                 |
| 130  | Brandy, in casks   | " 4 50                                    | 232  | Chalcies: of silver or plated  | doz. 1 00                                 |
| 131  | " in bottles   | " 1 50                                    | 233  | " gold   | doz. 1 00                                 |
| 132  | Geneva, in casks   | " 4 50                                    | 234  | Camisoles or bodices, blue, up to 30 inches                                | ell 0 03                                  |
| 133  | " in fancy jars  | " 4 50                                    | 235  | Pocket knives of all kinds   | doz. 6 00                                 |
| 134  | Gingnole   | " 4 50                                    | 236  | Walking sticks: cane, ornamented with gold or silver                       | doz. 1 00                                 |
| 135  | Kirsch   | " 4 50                                    | 237  | " cane, ornamented with tortoise-shell                                     | " 3 00                                    |
| 136  | Liqueurs of all kinds                                      | " 4 50                                    | 238  | " iron, cane or other wood   | doz. 5 00                                 |
| 137  | Aromatic lemonade  | " 4 50                                    | 239  | " sword, of any quality  | lb. 0 04                                  |
| 138  | Muscet   | " 4 50                                    | 240  | " Cinnamon   | doz. 0 20                                 |
| 139  | Syrup  | " 3 75                                    | 241  | " Pur: of real gold or silver  | doz. 0 10                                 |
| 140  | Vermuth  | " 0 75                                    | 242  | " imitation gold or silver   | doz. 5 00                                 |
| 141  | " in cask  | " 1 00                                    | 243  | " Canes  | each 5 00                                 |
| 142  | Wines, red and white                                       | barrel of 60 gallons 0 50                 | 244  | Overcoats: for women and girls, of all kinds                               | doz. 3 00                                 |
| 143  | The same   | " 12 bottles 0 10                         | 245  | " for children, of all kinds   | doz. 0 20                                 |
| 144  | Wines, white or coloured, Madeira style                    | doz. 3 75                                 | 246  | Opers  | doz. 0 25                                 |
| 145  | The same   | " 12 bottles 3 75                         | 247  | Capsules for bottles   | 1,000 0 25                                |
| 146  | Madeira, Malaga, and                                       | " 0 75                                    | 248  | " for bottles  | lb. 0 01                                  |
| 147  | The same   | " 7 50                                    | 249  | Printing type  | doz. 6 00                                 |
| 148  | Champagne, Port, Rhine                                     | " 2 25                                    | 250  | Decanters, crystal   | pair 3 00                                 |
| 149  | Whisky   | " 4 50                                    | 251  | " fine glass   | " 0 20                                    |
| 150  | The same   | " 0 15                                    | 252  | " common glass   | " 0 30                                    |
| 151  | Boxes mathematical instrument                              | 100 0 15                                  | 253  | Small decanters ("carafes")  | doz. 2 00                                 |
| 152  | " for pills, wares, &c.                                    | each 2 00                                 | 254  | " large  | doz. 0 30                                 |
| 153  | " game of "bale"   | " 0 25                                    | 255  | " medium and small   | " 0 15                                    |
| 154  | " cutlery: sugar, tea, &c., of tin plate                   | " 0 50                                    | 256  | " counterfoils, printed, for receipts and other purposes                   | doz. 0 50                                 |
| 155  | " cases leather, for hats                                  | " 0 50                                    | 257  | " Tiles: paving, of all kinds  | 1,000 5 00                                |
| 156  | " with razors, combs, mirrors                              | " 0 50                                    | 258  | Marble slabs   | doz. 0 25                                 |
| 157  | " paint  | doz. 1 00                                 | 259  | Pasteboard, cut out for hats   | doz. 3 00                                 |
| 158  | Surgical or dental cases fitted with instruments           | ad val. 10%                               | 260  | Playing cards (52 cards per pack)  | gross packs 0 50                          |
| 159  | The same, without instruments                              | " 10%                                     | 261  | Mans and charts  | each 0 25                                 |
| 160  | Bonbons of paste, sugar, crystallized or not, of all kinds | lb. 0 05                                  | 262  | Cards, visiting, and other, printed  | 1,000 0 50                                |
| 161  | Cups, silk or silk and cotton, for men                     | doz. 2 00                                 | 263  | " white, not printed, of all sizes   | doz. 0 06                                 |
| 162  | " cotton, for women  | " 1 00                                    | 264  | Caribead: ruled or shayed for hatters or milliners                         | doz. 0 50                                 |
| 163  | " lace, for women  | " 1 00                                    | 265  | " for hats   | doz. 0 75                                 |
| 164  | " muslin, for women  | " 3 00                                    | 266  | " in assorted sheets   | 100 sheets 2 00                           |
| 165  | " lace, table or other rich stuffs, or children            | " 1 00                                    | 267  | Helmets gilt or silvered, for officers                                     | doz. 3 00                                 |
| 166  | " muslin, nankeen, for children                            | " 0 25                                    | 268  | " for the military   | doz. 6 00                                 |
| 167  | Corks  | 1,000 0 50                                | 269  | Cups: of tissue, with galloons or of silk, for men                         | 1 50                                      |
| 168  | Buckles, of metal other than gold and silver               | gross 0 50                                | 270  | " tissue or paper, for boys, children, schoolchildren                      | 1 00                                      |
| 169  | " for saddlers and coach builders, plated                  | " 0 15                                    | 271  | " of all kinds, for boys, children, schoolchildren                         | lb. 0 03                                  |
| 170  | " not plated   | " 0 15                                    | 272  | " accepted of copper   | each 0 08                                 |
| 171  | " for trousers and waistcoats                              | pair 0 50                                 | 273  | " tinned iron or "potin"   | doz. 1 50                                 |
| 172  | Oxidized of all kinds                                      | lb. 0 10                                  | 274  | Pen boxes of all sizes   | doz. 1 00                                 |
| 173  | Handles of spinnaceti                                      | " 0 03                                    | 275  | Belts, leather, or stuff for men, boys, women, girls and children          | each 2 00                                 |
| 174  | Kettles: copper  | " 0 10                                    | 276  | Belts: superior, for officers, gilt or silver galloons, embroidered or not | each 1 50                                 |
| 175  | " pewter ("p tin") or tin plate                            | each 1 00                                 | 277  | " plated of gold or silver thread  | doz. 2 50                                 |
| 176  | Boots of any size  | 100 lbs. 0 50                             | 278  | " Morocco, leather   | doz. 5 00                                 |
| 177  | Padding for saddlers                                       | doz 0 50                                  | 279  | Mitres (measures for tailors)  | doz. 0 02                                 |
| 178  | Purses: "coller," metal, leather and common stuffs         | doz 1 50                                  | 280  | Rings: for saddles, of gilt or silvered copper, engravé (pied)             | 0 01                                      |
| 179  | " silk   | each 0 50                                 | 281  | " for saddles, of iron   | 10 0 25                                   |
| 180  | Compasses: silver  | ad val. 20%                               | 282  | Coffins of all kinds   | each 3 00                                 |
| 181  | " other  | " 0 50                                    | 283  | Shabracks: with gold braids  | doz. 12 00                                |
| 182  | Bottles, empty   | gross 0 25                                | 284  | " with silver braids   | " 3 00                                    |
| 183  | Buttons: of metal, for officers                            | gross 0 50                                | 285  | " with silver braids   | doz. 0 02                                 |
| 184  | " metal, for soldiers                                      | " 0 20                                    | 286  | Cloth felt and other tissues, for the military, doz.                       | 6 00                                      |
| 185  | " mother of pearl, horn, coral, nut, bone                  | " 0 15                                    | 287  | " tissue or paper, for boys, children, schoolchildren                      | 1 00                                      |
| 186  | " the same, small  | " 0 15                                    | 288  | " of all kinds, for boys, children, schoolchildren                         | lb. 0 03                                  |
| 187  | " ivory, mother of-pearl and bone for shirt                | " 0 40                                    | 289  | " tinned iron or "potin"   | each 0 08                                 |
| 188  | " fronts   | " 0 20                                    | 290  | Pen boxes of all sizes   | doz. 1 00                                 |
| 189  | " fine metal for cuffs                                     | 1 00 2 00                                 | 291  | Belts, leather, or stuff for men, boys, women, girls and children          | each 2 00                                 |
| 190  | " other than the above named for cuffs                     | " 0 50                                    | 292  | Belts: superior, for officers, gilt or silver galloons, embroidered or not | each 1 50                                 |
| 191  | " glass, faience, porcelain and cloth-                     | " 0 40                                    | 293  | " plated of gold or silver thread  | doz. 2 50                                 |
| 192  | " covered butt us  | muise 0 25                                | 294  | " Morocco, leather   | doz. 5 00                                 |
| 193  | " the same, small  | " 0 15                                    | 295  | Mitres (measures for tailors)  | doz. 0 02                                 |
| 194  | " bone, paper, wood, iron, &c. for trousers                | " 0 10                                    | 296  | Rings: for saddles, of gilt or silvered copper, engravé (pied)             | 0 01                                      |
| 195  | Corners, tin plate, for trunks                             | 12 pairs 1 00                             | 297  | " for saddles, of iron   | 10 0 25                                   |
| 196  | Grooving planes  | 12 pairs 0 50                             | 298  | Coffins of all kinds   | each 3 00                                 |
| 197  | Fitch  | each 0 60                                 | 299  | Shabracks: with gold braids  | doz. 12 00                                |
| 198  | Shafts, carriage   | each 0 60                                 | 300  | " with silver braids   | " 3 00                                    |
| 199  | Braces: face   | 12 pairs 0 50                             | 301  | " with silver braids   | doz. 0 02                                 |
| 200  | " common   | " 1 50                                    | 302  | Chains: for surcingle, of iron, with chain for cables                      | lb. 0 50                                  |
| 201  | Bridles, mounted: with plated bits                         | each 6 00                                 | 303  | " silk for watches, eyeglasses, &c.  | doz. 0 75                                 |
| 202  | " without bits of any kind                                 | doz. 1 00                                 | 304  | " for horses, dogs, &c.  | doz. 0 50                                 |
| 203  | Bricks   | each 0 03                                 | 305  | " steel, gilt or silvered copper, for watches                              | " 1 50                                    |
| 204  | " of any kind  | 1,000 0 50                                | 306  | " nickel, for watches  | " 0 10                                    |
| 205  | " of any kind, up to 30 inches                             | ell 0 60                                  | 307  | " small chains of copper or iron   | lb. 3 00                                  |
| 206  | Kitchen spits  | each 1 00                                 | 308  | Candlesticks: of silver  | doz. 1 50                                 |
| 207  | Brushes, shoe  | 12 pairs 0 25                             | 309  | " with several tranches, of gilt or silvered copper                        | pair 1 00                                 |
| 208  | " horse  | doz. 0 25                                 | 310  | " plain, of gilt or silvered copper  | doz. 0 25                                 |
| 209  | " tooth and nail   | " 0 50                                    | 311  | " copper   | " 0 50                                    |
| 210  | " hair and clothes   | " 0 25                                    | 312  | " crystal  | " 0 50                                    |





HAITI.

TARIFF.]

| Nos. | Goods.   | Duties,<br>National<br>Currency.<br>G. C. | Nos. | Goods.  | Duties,<br>National<br>Currency.<br>G. C. |
|------|--|---|------|---|---|
|      |  |   |      |   |   |
| 502  | Spoons: electro-plated, soup                             | each 0 30                                 | 603  | Boot wipers of all kinds.   | doz. 1 00                                 |
| 503  | " " "Ruolz"  | doz. 0 50                                 | 604  | Tin   | 100 lbs. 2 00                             |
| 504  | " " "coffee"   | doz. 0 25                                 | 605  | Vices, large and medium   | doz. 1 00                                 |
| 505  | " " "soup"   | doz. 0 15                                 | 606  | hand, and vices of wood   | 1,000 1 00                                |
| 506  | " "hammered iron   | gross 0 50                                | 607  | Labels, of all kinds.   | 100 lbs. 1 00                             |
| 507  | " "of tin or of tinned metal                             | doz. 0 50                                 | 608  | Oakum   | pair 0 30                                 |
| 508  | Leathers, bat  | doz. 0 50                                 | 609  | Stirrups, fine  | 12 pairs 1 00                             |
| 509  | Leather, tanned  | doz. sides 2 00                           | 610  | " "common   | doz. 0 30                                 |
| 510  | Spur straps  | 100 lbs. 2 50                             | 611  | Currycombs  | 12 pairs 2 00                             |
| 511  | Kitchen stores, wrought or cast iron                     | 100 1 00                                  | 612  | Stirrups leathers   | ad val. 20 %                              |
| 512  | Copper   | 1,000 1 00                                | 613  | Cases, instrument   | doz. 0 25                                 |
| 513  | Tooth picks  | doz. 1 50                                 | 614  | " "cigar and snuff or ivory   | " 2 00                                    |
| 514  | Tags and tags: tin plate, sheet iron, faience, porcelain | doz. 1 00                                 | 615  | Fans, fine, silk stuff or ivory   | " 1 00                                    |
| 515  | Slabs: tin plate, or sheet iron                          | 100 lbs. 2 00                             | 616  | " "ordinary, common stuff or best paper   | " 0 25                                    |
| 516  | " "wooden  | foot 0 04                                 | 617  | " "common, of printed paper or palm leaf  | " 0 50                                    |
| 517  | Demijohns, empty: from 1 to 3 gallons                    | each 0 06                                 | 618  | Meat extract in small pots or tins  | " 0 50                                    |
| 518  | " "above 3 gallons                                       | " 2 00                                    | 619  | Orocery ware, in hampers, cases and bundles from 1 to 3 feet long by 1 to 3 feet wide | each 3 00                                 |
| 519  | Checkerboards: inlaid with ivory or ebony                | " 0 25                                    |      | " "1 to 3 feet high   | each 4 00                                 |
| 520  | " "common wood   | " 0 25                                    | 620  | " "in hogheads of 2 cubic metre   | doz. 0 10                                 |
| 521  | Decameters   | " 0 15                                    | 631  | " "loose  | 100 lbs. 1 00                             |
| 522  | Cotton tow for machines                                  | 100 lbs. 30 %                             | 632  | Ridgings  | pair 1 00                                 |
| 523  | Masonic decorations                                      | doz. 0 15                                 | 633  | Lanterns, carriage, ship, &c.   | each 0 50                                 |
| 524  | Trimbles: sewing, tons, copper, iron                     | gross 1 50                                | 634  | " "large  | doz. 0 50                                 |
| 525  | Dice   | doz. 0 06                                 | 625  | " "medium and small   | 100 lbs. 1 50                             |
| 526  | Thinblades, sailmakers' and tailors'                     | ell 0 15                                  | 626  | Flour, wheaten  | barrel of 200 lbs. 3 00                   |
| 527  | Lace or insertions: silk, of all sizes                   | ell 0 01                                  | 627  | " "maize  | " 0 75                                    |
| 528  | " "linen, linen and cotton, or cotton,                   | " 0 02                                    | 628  | Collars   | doz. 3 00                                 |
| 529  | " "up to 2 in. in width                                  | " 0 05                                    | 629  | Windows, wooden   | 100 lbs. 2 00                             |
| 530  | " "from 2 to 3 in. in width                              | " 0 06                                    | 630  | " "wrought or cast iron   | each 0 60                                 |
| 531  | " "from 3 to 4 in. in width                              | " 0 06                                    | 631  | Iron in bars, pigs and sheets   | 12 pairs 1 00                             |
| 532  | " "from 4 to 6 in. in width                              | " 0 06                                    | 632  | Irons, smoothing  | doz. 0 25                                 |
| 533  | Lace imitation, Valenciennes and ornaments of cot-       | 12 ells 0 03                              | 633  | " "woolen   | 12 pairs 1 00                             |
| 534  | " "ton for dresses up to 1 in. in width                  | " 0 05                                    | 634  | Horsehoes   | 12 pairs 1 25                             |
| 535  | " "from 1 to 2 in. in width                              | " 0 10                                    | 635  | Irons, smoothing, for hatters and tailors   | 100 lbs. 0 75                             |
| 536  | " "from 2 to 3 in. in width                              | 1 50                                      | 636  | Tin plate in sheets   | ad val. 20 %                              |
| 537  | Shirt fronts: lineo, batiste, cotton, &c.                | 0 50                                      | 637  | " "Tin plate articles not specially mentioned (articles of)                           | 100 lbs. 1 00                             |
| 538  | Dominoes   | 100 1 00                                  | 638  | Wrought iron (unmentioned articles of)  | ell 0 25                                  |
| 539  | Staves   | lb. 0 06                                  | 639  | Fets for shavers up to 4 1/2  | ad val. 30 %                              |
| 540  | Sugar plants, all kinds                                  | 25 0 50                                   | 640  | Fireworks of all kinds  | 100 lbs. 1 50                             |
| 541  | Sword knots: gold or silver, for superior officers       | each 0 50                                 | 641  | Hoopwood  | lb. 0 03                                  |
| 542  | " "gold or silver, for inferior officers                 | doz. 0 20                                 | 642  | Hoop wood   | lb. 0 03                                  |
| 543  | " "silk  | doz. 0 40                                 | 643  | Tichus  | woolen (articles) of cloth, doz. 3 00     |
| 544  | " "woolen, linen or cotton                               | each 0 75                                 | 644  | Fichus, pelerines, capes (articles) of cloth,   | woolen (articles) of cloth, doz. 6 00     |
| 545  | Sheets, calico or cotton                                 | " 1 50                                    | 645  | " "maulin, lace   | " 12 00                                   |
| 546  | " "lace without embroidery                               | " 0 50                                    | 646  | " "silk trimmed or not with lace  | " 0 06                                    |
| 547  | " "linen, with embroidery                                | " 1 00                                    | 647  | Thread, cotton, on reels (C)  | lb. of thread 0 15                        |
| 548  | Drugs or pharmaceutical products                         | ad val. 0 50                              | 648  | " "silk   | " 0 05                                    |
| 549  | Mineral and medicinal waters                             | doz. bottles each 1 00                    | 649  | " "in balls   | " 0 02                                    |
| 550  | Scarfs, gros or petit grains                             | doz. 0 50                                 | 650  | " "white for embroidery   | " 0 03                                    |
| 551  | " "silk, cotton, lace, &c.                               | 1 00                                      | 651  | " "sailmakers for fishing nets, or  | " 0 03                                    |
| 552  | Ladders: above 6 feet                                    | 1 50                                      | 652  | " "showmakers   | " 0 03                                    |
| 553  | Strainers: copper  | doz. 0 60                                 | 653  | " "Sainte-Claire (woolen yarn), for   | " 0 05                                    |
| 554  | " "iron, sheet iron, &c.                                 | " 2 00                                    | 654  | " "tapestry   | " 0 05                                    |
| 555  | Fret saws  | doz. 0 02                                 | 655  | Wire, brass or iron   | " each 0 10                               |
| 556  | Elastics: garter   | ell 0 04                                  | 656  | Sooties for brides  | " 0 20                                    |
| 557  | " "boot  | pair 0 50                                 | 657  | Screw plates  | 100 0 25                                  |
| 558  | Foot trees   | ad val. 1 00                              | 658  | Vials, empty  | each 0 25                                 |
| 559  | Ferrules, cast-iron, gilt or silvered                    | 0 03                                      | 659  | Filters   | " 1 00                                    |
| 560  | " "cast-iron, common                                     | doz. 2 00                                 | 660  | Beams, carriage   | " 0 05                                    |
| 561  | Vamps, boot and shoe                                     | 12 pairs 0 50                             | 661  | Flowers: artificial, made up into ornamental l  | 2 00                                      |
| 562  | Punches ("emporte-pièces")                               | lb. 0 05                                  | 662  | " "quets with flower-pot covers   | doz. 3 00                                 |
| 563  | Income ("emporte-pièces")                                | 100 0 50                                  | 663  | " "in bouquets  | pair 0 25                                 |
| 564  | Novels   | 100 1 00                                  | 664  | Folia, fencing, mounted or not  | doz. 0 40                                 |
| 565  | ink, in fancy jars ("pobans") or in bottles              | doz. 0 12                                 | 665  | " "for the military   | each 0 30                                 |
| 566  | " "in small bottles ("pobans") or in flasks for school   | " 0 12                                    | 666  | Hay (and other fodder)  | each 1 00                                 |
| 567  | " "children  | " 0 50                                    | 667  | Fountains (for toilet)  | pair 3 50                                 |
| 568  | " "coloured, in small flasks                             | " 2 00                                    | 668  | Holsters  | doz. 2 00                                 |
| 569  | " "for marking clothes                                   | lb. 0 05                                  | 669  | Blocks of wood or iron for hatters  | 12 pairs 3 00                             |
| 570  | " "printing  | doz. 0 25                                 | 670  | Lasta, shoe   | each 0 40                                 |
| 571  | Bookstands, for school children                          | 1 00                                      | 671  | Trimmings representing lightning for apparel  | doz. 4 00                                 |
| 572  | " "of all other kinds                                    | doz. 0 15                                 | 672  | Whips, carriage   | lb. 1 00                                  |
| 573  | Funnels, copper  | doz. 1 50                                 | 673  | Forks: silver   | doz. 1 00                                 |
| 574  | " "tin plate or sheet iron                               | doz. 0 25                                 | 674  | " "plated   | doz. 0 50                                 |
| 575  | Keyhole guards of all kinds                              | 1,000 1 50                                | 675  | " "Ruolz"   | gross 0 50                                |
| 576  | Envelopes, letter, with glazing                          | 1 00                                      | 676  | " "tin or tinned metal  | gross 0 50                                |
| 577  | " "without glazing                                       | pair 3 00                                 | 677  | hammers   | ell 0 06                                  |
| 578  | Epauletts, of gold, for superior officers                | pair 1 50                                 | 678  | Pringest: silk  | doz. 0 19                                 |
| 579  | " "silver, for superior officers                         | " 1 00                                    | 679  | " "cotton   | " 0 01                                    |
| 580  | " "imitation gold or silver, for superior officers       | " 1 00                                    | 680  | " "gold or silver   | " 0 01                                    |
| 581  | " "fine gold or silver, for inferior officers            | " 0 50                                    | 681  | Cheese of all kinds   | 0 02                                      |
| 582  | " "imitation gold or silver, for inferior officers       | " 0 50                                    | 682  | Fruits: dried   | 1 50                                      |
| 583  | " "linen, wool or cotton                                 | 12 pairs 1 00                             | 683  | " "in broods, in syrup, in their juice, &c.   | 12 flasks 1 00                            |
| 584  | Swords mounted with gold, silver, gilt or silvered       | each 1 50                                 | 684  | " "preserved in vinegar   | each 0 10                                 |
| 585  | " "copper  | 12 pairs 3 00                             | 685  | Empty casks, up to 15 gallons capacity  | each 0 25                                 |
| 586  | Spurs: gilt or silvered copper                           | doz. 0 50                                 | 686  | Gallons (measures): of copper, of all sizes   | 0 25                                      |
| 587  | " "iron or copper, washed, plated or polished            | 0 25                                      | 687  | " "tin plate  | " 0 20                                    |
| 588  | Cast nets for fishing                                    | 12 sheets of 400 pins 0 10                | 688  | Gallons: fine gold, imitation gold or silver, less than 12 lines                      | ell 0 40                                  |
| 589  | Harpins of wood, iron or tin                             | doz. 0 10                                 | 689  | " "the same, 12 to 18 lines   | " 0 40                                    |
| 590  | " "of iron   | 0 05                                      | 690  | " "the same, more than 18 lines   | " 0 05                                    |
| 591  | Spores, toilet   | doz. 0 10                                 | 691  | " "silk, silk and cotton, less than 18 lines  | " 0 10                                    |
| 592  | " "horse   | each 0 05                                 | 692  | " "the same, 18 lines and more  | " 0 03                                    |
| 593  | " "squares, iron   | doz. 0 10                                 | 693  | " "woolen   | each 0 25                                 |
| 594  | " "wooden  | doz. 0 50                                 | 694  | Edging, in twists and in gold or silver galloons                                      | each 1 50                                 |
| 595  | " "surveys   | 40 % 1 50                                 | 695  | Gloves: skin, for men and women   | 12 pairs 1 00                             |
| 596  | Steps, wrought or cast iron                              | ad val. 0 40                              | 696  | " "skin, for boys, girls and children   | " 0 25                                    |
| 597  | " "wooden  | doz. 0 25                                 | 697  | " "woolen, linen or cotton  | " 0 25                                    |
| 598  | Fastenings, iron, large, for doors and windows           | doz. 0 40                                 | 698  | " "military and fencing   | pair 1 00                                 |
| 599  | " "medium and small                                      | gall. 0 25                                | 699  | " "silk, for men and women  | 12 pairs 1 50                             |
| 600  | " "for cabinet-makers                                    | gall. 0 12                                | 700  | " "silk, for boys, girls and children   | doz. 0 50                                 |
| 601  | Essence, of turpentine                                   | 100 lbs. 1 00                             | 701  | Fittings for collars (crosses, handles, plates)                                       | doz. 0 50                                 |
| 602  | Axles, wrought or cast-iron                              | 100 lbs. 1 00                             |      |   |   |

(1) A gross of thread of 300 yards weighs 4 lbs. net.

## IMPORT DUTIES—continued.

| Nos. | Goods.  | Duties, National Currency. |       | Nos. | Goods.   | Duties, National Currency. |       |
|------|---|----------------------------|-------|------|--|----------------------------|-------|
|      |   | G. C.                      | C. G. |      |  | G. C.                      | C. G. |
| 69   | Trimmings representing grenades of fine gold or silver doz. | 0                          | 50    | 804  | Leggings   | pair                       | 0 25  |
| 70   | Imitation gold or silver                                    | 0                          | 40    | 805  | Haus   | lb.                        | 0 02  |
| 71   | Gasogens  | each                       | 0 25  | 806  | Venetian blinds, woolen                                | pair                       | 2 00  |
| 72   | Game bags   | doz.                       | 0 25  | 807  | Jars containing goods                                  | each                       | 0 25  |
| 703  | Cartridge boxes of all kinds                                | doz.                       | 1 00  | 808  | " empty  | doz.                       | 0 50  |
| 704  | Waistcoats, flannel, woolen, cotton, &c.                    | doz.                       | 3 00  | 809  | Hip suspenders   | doz. pairs                 | 0 50  |
| 705  | Gloves  | lb.                        | 0 05  | 810  | Garters  | doz.                       | 0 50  |
| 706  | Glasses, plain or not from 16 inches in height              | sq. inch                   | 0 01  | 811  | Toys of all kinds                                      | ad val.                    | 20 %  |
| 707  | Tassels of gold or silver with or without fringes           | pair                       | 0 20  | 812  | Opera and marié glasses                                | each                       | 0 50  |
| 708  | Goggles or spectacles, geographical                         | each                       | 0 25  | 813  | Skiis of any stuff                                     | "                          | 2 00  |
| 709  | " " lamps   | doz.                       | 1 00  | 814  | Petticoats of any stuff                                | "                          | 1 50  |
| 710  | India-rubber erasers, pencil or ink                         | doz.                       | 0 05  | 815  | Kepis for superior officers                            | doz.                       | 6 00  |
| 711  | Strap hinges: copper  | lb.                        | 0 08  | 816  | " for inferior officers                                | "                          | 3 00  |
| 712  | " " iron: of 6 in. and less                                 | 12 pairs                   | 0 50  | 817  | " for the troops                                       | "                          | 0 08  |
| 713  | " " " from 7 to 12 in.                                      | "                          | 0 75  | 818  | Laces, silk  | 12 pairs                   | 0 05  |
| 714  | " " " from 13 to 18 in.                                     | "                          | 1 00  | 820  | Condensed milk, in small tins                          | 12 tins                    | 0 50  |
| 715  | " " " above 18 in.  | "                          | 1 50  | 821  | Lamps, complete, standing or hanging and so-called     | each                       | 2 00  |
| 716  | Tar   | barrel                     | 1 00  | 822  | " " " " " " " " " " " "                                | each                       | 2 00  |
| 717  | Goggles, carpenter's  | doz.                       | 0 50  | 823  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 718  | Orbits (bits) for bridges                                   | 100 lbs.                   | 1 00  | 824  | " " " " " " " " " " " "                                | doz.                       | 0 50  |
| 719  | Seed, canary  | 100 lbs.                   | 1 00  | 825  | " " " " " " " " " " " "                                | doz.                       | 1 00  |
| 720  | Grain, plumet, ss.  | each                       | 0 50  | 826  | Tongues: smoked  | "                          | 0 50  |
| 721  | Knife erasers for office use                                | doz.                       | 0 50  | 827  | " " " " " " " " " " " "                                | barrel                     | 0 75  |
| 722  | Scrapers for ships  | doz.                       | 1 00  | 828  | Lanterns, large  | doz.                       | 1 00  |
| 723  | Engravings, unframed, medium and small                      | "                          | 0 12  | 829  | " " " " " " " " " " " "                                | doz.                       | 1 00  |
| 724  | " " large   | "                          | 0 25  | 830  | " " " " " " " " " " " "                                | doz.                       | 1 00  |
| 725  | Hawkbells   | gross                      | 0 10  | 831  | Layette  | each                       | 2 00  |
| 726  | Hairpins  | doz.                       | 3 00  | 832  | Fishing lines  | each                       | 0 25  |
| 727  | Knives of cast or wrought iron for fowling                  | 100 lbs.                   | 2 00  | 833  | Files  | lb.                        | 0 04  |
| 728  | Gutters of any stuff  | doz.                       | 3 00  | 834  | Books: bound, of all sizes                             | each                       | 0 03  |
| 729  | Axes  | doz.                       | 0 75  | 835  | " " " " " " " " " " " "                                | each                       | 0 03  |
| 730  | Hatchets  | each                       | 1 00  | 836  | " " " " " " " " " " " "                                | each                       | 0 03  |
| 731  | Hammocks of any stuff                                       | each                       | 1 00  | 837  | " " " " " " " " " " " "                                | each                       | 0 15  |
| 732  | Fishhooks   | 1,000                      | 0 50  | 838  | " " " " " " " " " " " "                                | each                       | 0 10  |
| 733  | Herrings, smoked  | box                        | 0 06  | 839  | " " " " " " " " " " " "                                | 100 sheets                 | 0 50  |
| 734  | Herring   | barrel                     | 1 50  | 840  | Telescopes   | each                       | 0 50  |
| 735  | Harness, common, carriage                                   | set                        | 3 00  | 841  | Latches  | doz.                       | 0 25  |
| 736  | " " rich, carriage  | set                        | 5 00  | 842  | Spyglasses, quizzing glasses, spectacles: gold mounted | each                       | 1 00  |
| 737  | " " ox cart   | set                        | 2 00  | 843  | Silver   | doz.                       | 0 50  |
| 738  | Beau's  | barrel                     | 1 00  | 844  | Ivory, tortoise shell                                  | "                          | 0 50  |
| 739  | Gorget  | each                       | 0 25  | 845  | Gilt or silvered copper                                | doz.                       | 1 50  |
| 740  | Carasaks  | doz.                       | 1 00  | 846  | Knickerbocker or iron mounted                          | "                          | 0 50  |
| 741  | Hoe   | doz.                       | 0 25  | 847  | Trenching shovels                                      | each                       | 0 40  |
| 742  | Pots  | each                       | 0 25  | 848  | Magnifying glasses                                     | each                       | 0 25  |
| 743  | Covers (housings) with gold or silver braid                 | each                       | 2 00  | 849  | Chandeliers  | each                       | 20 %  |
| 744  | " " with silk and linen braid                               | "                          | 1 00  | 850  | Macaroni   | lb.                        | 0 03  |
| 745  | " " cotton  | "                          | 0 30  | 851  | Machines, sewing, single thread                        | each                       | 0 10  |
| 746  | " " piano and sofa  | "                          | 1 00  | 852  | " " " " " " " " " " " "                                | each                       | 0 20  |
| 747  | " " chair and arm-chair                                     | doz.                       | 4 00  | 853  | " " " " " " " " " " " "                                | each                       | 0 50  |
| 748  | Oils: olive, in casks                                       | doz.                       | 0 50  | 854  | Maize in the grain                                     | barrel                     | 2 00  |
| 749  | " " the same in bottles                                     | gall.                      | 0 50  | 855  | Trunks, empty, of all sizes                            | each                       | 0 75  |
| 750  | " " the same otherwise than in bottles                      | 12 bottles                 | 0 75  | 856  | " " " " " " " " " " " "                                | each                       | 0 25  |
| 751  | " " petroleum (kerosene)                                    | gall.                      | 0 05  | 857  | " " " " " " " " " " " "                                | each                       | 0 50  |
| 752  | " " lincsed   | "                          | 0 12  | 858  | Handles: axe, crowbar, &c.                             | doz.                       | 1 00  |
| 753  | " " harness   | "                          | 0 12  | 859  | " " " " " " " " " " " "                                | gross                      | 0 50  |
| 754  | " " " " " " " " " " " " " " " "                             | "                          | 0 10  | 860  | Machetes (cutlasses), woolen or horn handles           | doz.                       | 0 25  |
| 755  | Oysters in small boxes, in tins or pots                     | doz.                       | 0 25  | 861  | " " " " " " " " " " " "                                | doz.                       | 4 00  |
| 756  | Pictures: unframed  | doz.                       | 1 00  | 862  | Cuffs, shirt, of any stuff                             | doz.                       | 1 00  |
| 757  | " " small and medium, framed                                | doz.                       | 1 00  | 863  | Romblouts (game of)                                    | set                        | 10 00 |
| 758  | " " large, framed   | doz.                       | 0 50  | 864  | Manikins   | each                       | 1 00  |
| 759  | Printed matter (forms, &c.)                                 | 100                        | 1 00  | 865  | Larl   | 100 lbs.                   | 1 50  |
| 760  | Medical and surgical instruments                            | lb.                        | 0 05  | 866  | Mantillas of muslin, lace, for ladies and girls        | each                       | 1 25  |
| 761  | Musical instruments   | ad val.                    | 10 %  | 867  | Silk and lace, for ladies and girls                    | each                       | 2 00  |
| 762  | Accordions  | each                       | 0 25  | 868  | Mackerel   | barrel                     | 1 50  |
| 763  | Alt   | each                       | 1 00  | 869  | Marble: slabs for chests of drawers, sideboard, tables | each                       | 1 00  |
| 764  | Baritone  | each                       | 1 50  | 870  | " " " " " " " " " " " "                                | each                       | 3 00  |
| 765  | Tambourines   | each                       | 0 25  | 871  | " " " " " " " " " " " "                                | each                       | 2 00  |
| 766  | Bass  | each                       | 1 50  | 872  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 767  | Musical boxes   | each                       | 0 50  | 873  | " " " " " " " " " " " "                                | each                       | 0 50  |
| 768  | Bugles  | each                       | 1 00  | 874  | " " " " " " " " " " " "                                | each                       | 0 25  |
| 769  | Castanets   | doz.                       | 1 00  | 875  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 770  | Clarinets   | each                       | 0 50  | 876  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 771  | Clarinets   | each                       | 1 50  | 877  | " " " " " " " " " " " "                                | each                       | 2 00  |
| 772  | Clarinets   | each                       | 1 00  | 878  | " " " " " " " " " " " "                                | each                       | 0 40  |
| 773  | Clarinets   | each                       | 1 50  | 879  | " " " " " " " " " " " "                                | each                       | 0 20  |
| 774  | Contrabasses  | each                       | 1 50  | 880  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 775  | Hunting horns   | each                       | 1 00  | 881  | " " " " " " " " " " " "                                | each                       | 2 00  |
| 776  | Corsets a piston  | each                       | 1 50  | 882  | " " " " " " " " " " " "                                | each                       | 1 50  |
| 777  | Cymbals   | pair                       | 0 50  | 883  | " " " " " " " " " " " "                                | each                       | 3 00  |
| 778  | Tuning forks  | each                       | 0 10  | 884  | " " " " " " " " " " " "                                | each                       | 1 50  |
| 779  | Flageolets, copper  | each                       | 0 50  | 885  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 780  | " " " " " " " " " " " "                                     | each                       | 0 25  | 886  | " " " " " " " " " " " "                                | each                       | 2 00  |
| 781  | Flet  | each                       | 1 00  | 887  | " " " " " " " " " " " "                                | each                       | 0 25  |
| 782  | Flute   | each                       | 1 00  | 888  | " " " " " " " " " " " "                                | each                       | 0 12  |
| 783  | Gramophones   | each                       | 1 50  | 889  | " " " " " " " " " " " "                                | each                       | 0 25  |
| 784  | Bass drums  | each                       | 1 00  | 890  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 785  | Clarinets   | each                       | 1 00  | 891  | " " " " " " " " " " " "                                | each                       | 0 25  |
| 786  | Clarinets   | each                       | 0 25  | 892  | " " " " " " " " " " " "                                | each                       | 1 00  |
| 787  | Clarinets   | each                       | 1 00  | 893  | " " " " " " " " " " " "                                | each                       | 0 50  |
| 788  | Harmoniums  | each                       | 2 00  | 894  | " " " " " " " " " " " "                                | each                       | 0 50  |
| 789  | Harp  | each                       | 10 00 | 895  | " " " " " " " " " " " "                                | each                       | 8 00  |
| 790  | Mandolines  | each                       | 1 00  | 896  | " " " " " " " " " " " "                                | each                       | 4 00  |
| 791  | Ophicleid   | each                       | 1 50  | 897  | " " " " " " " " " " " "                                | each                       | 4 00  |
| 792  | Church organs   | each                       | 1 00  | 898  | " " " " " " " " " " " "                                | each                       | 4 00  |
| 793  | Small organs  | each                       | 3 00  | 899  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 794  | Small drums   | each                       | 1 00  | 900  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 795  | Phonographs   | each                       | 1 00  | 901  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 796  | Phonographs   | each                       | 1 00  | 902  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 797  | Saxophones  | each                       | 2 00  | 903  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 798  | Drums   | each                       | 1 00  | 904  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 799  | Tronches  | each                       | 0 25  | 905  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 800  | Trumpets  | each                       | 1 50  | 906  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 801  | Trumpets  | each                       | 1 00  | 907  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 802  | Violins, violoncellos                                       | each                       | 1 00  | 908  | " " " " " " " " " " " "                                | each                       | 25 00 |
| 803  | Clasp knives  | doz.                       | 0 25  | 909  | " " " " " " " " " " " "                                | each                       | 25 00 |



| Nos. | Goods.  | Duties.<br>National<br>Currency,<br>G. C. | Nos. | Goods.  | Duties.<br>National<br>Currency,<br>G. C. |
|------|---|---|------|---|---|
| 904  | Sideboards: mahogany, walnut and other valuable woods . . . . .                         | each 10 00                                | 998  | Mustard in pots or "pobans" . . . . .   | doz. 1 00                                 |
| 905  | " common wood . . . . .   | " 5 00                                    | 999  | Mustard pots: glass . . . . .   | " 0 50                                    |
| 906  | Desks: mahogany, walnut or other valuable woods . . . . .                               | " 4 00                                    | 1000 | " crystal and metal . . . . .   | " 0 05                                    |
| 907  | " oak or common wood . . . . .  | " 1 00                                    | 1001 | Naumges . . . . .   | doz. 0 50                                 |
| 908  | Folding chairs with stuffed seats and springs . . . . .                                 | " 0 50                                    | 1002 | Mazzles . . . . .   | doz. 0 50                                 |
| 909  | " the same of iron . . . . .  | " 1 00                                    | 1003 | Tablecloths, damasked: linen or linen and cotton, for up to 12 covers . . . . . | each 0 50                                 |
| 910  | Sofas of any wood: covered with horsehair, morocco or silk . . . . .                    | " 2 00                                    | 1004 | " the same for 12 to 24 covers . . . . .  | " 0 30                                    |
| 911  | " with straw or rattan seats . . . . .  | " 2 00                                    | 1005 | " damasked cotton, for 12 to 24 covers . . . . .                                | " 0 20                                    |
| 912  | Concuses: with straw seats . . . . .  | " 3 00                                    | 1006 | " the same for less than 12 covers . . . . .                                    | " 0 20                                    |
| 913  | With stuffed seats . . . . .  | " 3 00                                    | 1007 | Matting, straw, in large pieces of 4 1/4 and upwards . . . . .                  | ell 0 20                                  |
| 914  | Chairs: for children, fine . . . . .  | doz. 3 60                                 | 1008 | " under these sizes . . . . .   | each 0 15                                 |
| 915  | " the same, common . . . . .  | " 2 50                                    | 1009 | " 3 feet by 6 feet . . . . .  | each 0 12                                 |
| 916  | American and those called "Marseilles" with seats of straw, wood or rattan . . . . .    | " 2 00                                    | 1010 | " above these sizes . . . . .   | " 1 00                                    |
| 917  | Fine: walnut, mahogany and other valuable woods . . . . .                               | " 4 00                                    | 1011 | Cases, complete: sewing, and . . . . .  | " 0 50                                    |
| 918  | Stuffed . . . . .   | " 1 25                                    | 1012 | " the same for men, large and medium . . . . .                                  | " 0 20                                    |
| 919  | Night stools of painted wood, for children . . . . .                                    | each 0 75                                 | 1013 | " for men, large . . . . .  | " 1 00                                    |
| 920  | Rocking . . . . .   | " 0 50                                    | 1014 | " the same, medium and small . . . . .  | " 0 01                                    |
| 921  | Desks . . . . .   | " 3 00                                    | 1015 | Lampblack . . . . .   | lb. 0 05                                  |
| 922  | Corner brackets, walnut, mahogany and other wood: up to 2 feet in height . . . . .      | " 0 50                                    | 1016 | Animal black . . . . .  | 100 lbs. 0 05                             |
| 923  | Above this height . . . . .   | " 0 75                                    | 1017 | Hazelnuts . . . . .   | barrel 0 75                               |
| 924  | Etagères, wooden, of all kinds . . . . .  | " 0 25                                    | 1018 | Nougat . . . . .  | 100 lbs. 1 00                             |
| 925  | Arm chairs with seats of horsehair, or of any other valuable woods . . . . .            | " 1 50                                    | 1019 | Ochre . . . . .   | 100 lbs. 0 12                             |
| 926  | With seats of straw, mahogany, walnut or other valuable woods . . . . .                 | " 1 00                                    | 1020 | Eyeglasses, shoe . . . . .  | 1,000 0 00                                |
| 927  | Common wood . . . . .   | " 0 75                                    | 1021 | Onions . . . . .  | 100 lbs. 1 00                             |
| 928  | Fine, for children . . . . .  | doz. 1 25                                 | 1022 | Birds, stuffed, and birds' wings for hats . . . . .                             | doz. 0 25                                 |
| 929  | Common, for children . . . . .  | " 0 75                                    | 1023 | Olives . . . . .  | 12 pounds 0 20                            |
| 930  | Folding, of all kinds . . . . .   | each 0 75                                 | 1024 | Sandwiches . . . . .  | each 0 60                                 |
| 931  | Larders, wood and iron wire: large . . . . .  | " 2 00                                    | 1025 | " silk, for children . . . . .  | " 0 40                                    |
| 932  | Medium and small . . . . .  | " 1 00                                    | 1026 | " alpaca and other woollen stuffs, for girls . . . . .                          | " 0 30                                    |
| 933  | Generic tables of valuable woods, with or without marble slab, &c.: large . . . . .     | " 3 00                                    | 1027 | " and ladies . . . . .  | " 0 10                                    |
| 934  | Small . . . . .   | " 1 50                                    | 1028 | " alpaca, wool or cotton, for children . . . . .                                | " 0 50                                    |
| 935  | Washstands . . . . .  | " 2 50                                    | 1029 | Pillows . . . . .   | 100 lbs. 1 00                             |
| 936  | Beds: carved or channelled . . . . .  | " 8 00                                    | 1030 | Pallettes, painted . . . . .  | doz. 0 12                                 |
| 937  | Mahogany, walnut or other valuable woods . . . . .                                      | " 6 00                                    | 1031 | Baskets: empty, of all sizes . . . . .  | " 0 20                                    |
| 938  | " oak, plain . . . . .  | " 4 00                                    | 1032 | " small, with handles, assorted . . . . .                                       | 100 sheets 1 00                           |
| 939  | " fir or pitchpine . . . . .  | " 3 50                                    | 1033 | " drawing, plan, chart . . . . .  | ream 0 50                                 |
| 940  | " iron, large . . . . .   | " 1 50                                    | 1034 | " for school children . . . . .   | ream 0 10                                 |
| 941  | " iron, medium and small . . . . .  | " 1 50                                    | 1035 | " letter: large . . . . .   | " 0 20                                    |
| 942  | " for children, of all kinds . . . . .  | " 1 00                                    | 1036 | " medium and small . . . . .  | " 0 40                                    |
| 943  | Camp . . . . .  | " 0 10                                    | 1037 | " duplicating . . . . .   | " 0 10                                    |
| 944  | Contracts . . . . .   | " 0 10                                    | 1038 | " packing . . . . .   | " 0 15                                    |
| 945  | Towel horses . . . . .  | " 1 00                                    | 1039 | " printing: for newspapers . . . . .  | " 0 10                                    |
| 946  | Hat and cane racks with or without mirror . . . . .                                     | " 1 50                                    | 1040 | " invoice and form, with heading . . . . .                                      | " 2 00                                    |
| 947  | Prie-Dieu . . . . .   | " 1 00                                    | 1041 | " without heading . . . . .   | " 0 50                                    |
| 948  | Desks, school . . . . .   | " 1 00                                    | 1042 | " parchment . . . . .   | 100 sheets 0 25                           |
| 949  | Tables: mahogany, walnut or other woods, extension or toilet . . . . .                  | " 3 00                                    | 1043 | " waterproof . . . . .  | " 0 20                                    |
| 950  | With marble top, for drawing rooms, mahogany, walnut and other valuable woods . . . . . | " 3 00                                    | 1044 | " blotting . . . . .  | " 0 25                                    |
| 951  | Sap, without marble top, for drawing rooms . . . . .                                    | " 1 00                                    | 1045 | " music, ruled . . . . .  | doz. 0 50                                 |
| 952  | Bracket, walnut, mahogany or other woods . . . . .                                      | " 1 50                                    | 1046 | " etched: 6 by 8, 8 by 10, 10 by 12 . . . . .                                   | 100 booklets 0 25                         |
| 953  | Umbrella . . . . .  | doz. 1 50                                 | 1047 | " painted: fine, from 6 to 8 ells . . . . .                                     | roll 0 10                                 |
| 954  | Plane and office . . . . .  | each 0 50                                 | 1048 | " ordinary, from 6 to 8 ells . . . . .  | " 0 05                                    |
| 955  | Plate racks . . . . .   | doz. 2 00                                 | 1049 | Umbrellas and parasols: silk, of all sizes . . . . .                            | each 0 60                                 |
| 956  | Grindstones . . . . .   | doz. 0 25                                 | 1050 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 957  | " cotton . . . . .  | " 0 20                                    | 1051 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 958  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1052 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 959  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1053 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 960  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1054 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 961  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1055 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 962  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1056 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 963  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1057 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 964  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1058 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 965  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1059 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 966  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1060 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 967  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1061 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 968  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1062 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 969  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1063 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 970  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1064 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 971  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1065 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 972  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1066 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 973  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1067 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 974  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1068 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 975  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1069 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 976  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1070 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 977  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1071 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 978  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1072 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 979  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1073 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 980  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1074 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 981  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1075 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 982  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1076 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 983  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1077 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 984  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1078 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 985  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1079 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 986  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1080 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 987  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1081 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 988  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1082 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 989  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1083 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 990  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1084 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 991  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1085 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 992  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1086 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 993  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1087 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 994  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1088 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 995  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1089 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 996  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1090 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 997  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1091 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 998  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1092 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 999  | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1093 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
| 1000 | " alpaca and other woollen stuffs . . . . .   | " 0 20                                    | 1094 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
|      |   |   | 1095 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
|      |   |   | 1096 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
|      |   |   | 1097 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
|      |   |   | 1098 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |
|      |   |   | 1099 | " alpaca and other woollen stuffs . . . . .                                     | " 0 20                                    |

## IMPORT DUTIES—continued.

| IMPORT DUTIES—continued. |   |          | Duties.<br>National<br>Currency. |      |   |            | Duties.<br>National<br>Currency. |
|--------------------------|---|----------|----------------------------------|------|---|------------|----------------------------------|
| Nos.                     | Goods.  |          | G. C.                            | Nos. | Goods.  |            | G. C.                            |
| 1100                     | Clocks: fine, bronze, marble, &c.                     | each     | 5 00                             | 1202 | Pulleys: single, wooden, assorted sizes.            | inch       | 0 01                             |
| 1101                     | " " the same, ordinary                                | "        | 2 00                             | 1203 | " double "  | "          | 0 02                             |
| 1102                     | " " wooden, metal, nickel-plated, large               | "        | 10 00                            | 1204 | " copper "  | lb.        | 10                               |
| 1103                     | " " medium  | "        | 6 00                             | 1205 | " iron "  | "          | 10                               |
| 1104                     | " " small, called alarum                              | doz.     | 2 00                             | 1206 | Bells of all sizes.                                 | ad val.    | 20 %                             |
| 1105                     | Strap hinges: copper                                  | lb.      | 0 08                             | 1207 | Tarpaulins of all sizes.                            | each       | 1 00                             |
| 1106                     | " " iron: 6 in. and less                              | 12 pairs | 0 50                             | 1208 | Paper weights.                                      | doz.       | 0 50                             |
| 1107                     | " " from 7 to 12 in.                                  | "        | 0 75                             | 1209 | Presses, printing, large                            | each       | 5 00                             |
| 1108                     | " " from 13 to 18 in.                                 | "        | 1 00                             | 1210 | " medium  | "          | 3 00                             |
| 1109                     | " " from 19 in. and upwards                           | doz.     | 2 25                             | 1211 | " small   | "          | 0 50                             |
| 1110                     | Imitation pearls                                      | masse    | 0 50                             | 1212 | " bookbinding, stamping, or trimming                | "          | 1 00                             |
| 1111                     | Venetian blinds of wood: for doors and windows        | pair     | 2 00                             | 1213 | " copying   | "          | 1 00                             |
| 1112                     | Aerometers  | doz.     | 0 50                             | 1214 | Chemical and pharmaceutical products                | ad val.    | 10 %                             |
| 1113                     | Fuses   | ad vol.  | 20 %                             | 1215 | Plums and prunes                                    | lb.        | 0 02                             |
| 1114                     | Barrels, water and alcohol: with wooden hoops         | gall.    | 0 01                             | 1216 | Billard cues  | doz.       | 1 00                             |
| 1115                     | " " iron hooped                                       | "        | 0 02                             | 1217 | Skittles  | game       | 1 00                             |
| 1116                     | Foot rules  | doz.     | 0 25                             | 1218 | Flutes: with irons                                  | doz.       | 0 50                             |
| 1117                     | Pigs' trotters and ears                               | barrel   | 1 50                             | 1219 | " without irons.                                    | doz.       | 0 50                             |
| 1118                     | Whetstones  | each     | 0 03                             | 1220 | Raisins   | lb.        | 0 02                             |
| 1119                     | Stones, filtering                                     | "        | 0 75                             | 1221 | Rasps   | doz.       | 0 30                             |
| 1120                     | " " of all kinds, for building, paving and flooring   | 1,000    | 3 00                             | 1222 | Protractors: copper, ivory or horn                  | "          | 0 60                             |
| 1121                     | Paint brushes   | doz.     | 0 50                             | 1223 | Razors  | pair       | 0 30                             |
| 1122                     | Jewellers, goldsmiths' and shoemakers'                | "        | 1 00                             | 1224 | Lakes   | each       | 0 12                             |
| 1123                     | Nippers   | doz.     | 0 40                             | 1225 | Rat-traps   | doz.       | 0 50                             |
| 1124                     | Tongs, sugar  | "        | 1 00                             | 1226 | Chandeliers   | set of 4   | 0 25                             |
| 1125                     | Picks (crowbars)                                      | "        | 0 50                             | 1227 | Heaters for kitchen stoves                          | set of 4   | 1 00                             |
| 1126                     | Pipes, smoking: Meerschaum and other, rich            | each     | 0 25                             | 1228 | Registers, above 24 in. in width                    | each       | 1 50                             |
| 1127                     | " " faience   | gross    | 0 26                             | 1229 | " " from 24 to 28 in. in width                      | "          | 1 00                             |
| 1128                     | " " wooden or clay                                    | "        | 0 50                             | 1230 | " " from 13 to 18 in.                               | "          | 0 30                             |
| 1129                     | Ero screens for tents                                 | doz.     | 0 50                             | 1231 | " " from 7 to 12 in.                                | "          | 0 15                             |
| 1130                     | Boards of all kinds                                   | 1,000    | 2 50                             | 1232 | " " smaller width than above                        | doz.       | 1 00                             |
| 1131                     | Trays, plated and those of <i>Kuati</i> , up to 6 in. | each     | 0 15                             | 1233 | Rubbish offices                                     | "          | 0 30                             |
| 1132                     | " " the same from 6 to 12 in.                         | "        | 0 30                             | 1234 | Re-in   | barrel     | 1 00                             |
| 1133                     | " " the same from 13 to 24 in.                        | "        | 1 00                             | 1235 | Springs: large                                      | ad val.    | 20 %                             |
| 1134                     | " " tin plate or painted tin plate, up to 12 in.      | doz.     | 0 25                             | 1236 | " watch   | "          | 20 %                             |
| 1135                     | " " the same, from 12 to 16 in.                       | "        | 0 50                             | 1237 | Street lamps  | each       | 0 50                             |
| 1136                     | " " paper mached, up to 12 in.                        | "        | 1 00                             | 1238 | Curtains: muslin, gauze, lace, &c.                  | doz. pairs | 2 00                             |
| 1137                     | " " the same, above that size                         | "        | 0 50                             | 1239 | " " silk, satin                                     | each       | 0 50                             |
| 1138                     | Plates, iron (for preparing cassava)                  | each     | 0 20                             | 1240 | " " silk, satin, called " <i>portieres</i> "        | "          | 1 00                             |
| 1139                     | Plaster   | barrel   | 0 50                             | 1241 | Retraites for ladies and girls                      | doz.       | 0 50                             |
| 1140                     | Lead  | lb.      | 0 02                             | 1242 | " " <i>Rogues</i>                                   | doz.       | 0 25                             |
| 1141                     | Pens, quill   | 1,000    | 0 30                             | 1243 | Rib ribbons   | 100 lbs.   | 1 50                             |
| 1142                     | " " steel   | gross    | 0 10                             | 1244 | Rice  | "          | 1 50                             |
| 1143                     | Feathers, hat   | doz.     | 1 00                             | 1245 | Dresses: silk, or of any stuff for ladies and girls | each       | 3 00                             |
| 1144                     | " " for belts or pillows                              | 100 lbs. | 0 75                             | 1246 | " " silk, or of any stuff for children              | "          | 2 00                             |
| 1145                     | Masters, large and medium                             | doz.     | 0 50                             | 1247 | Faucets, copper, for water                          | b.         | 0 03                             |
| 1146                     | " " small   | "        | 0 50                             | 1248 | " " woolen  | doz.       | 0 25                             |
| 1147                     | Phumes, military                                      | each     | 0 50                             | 1249 | " " copper for large receptacles, pans, barrels     | lb.        | 0 03                             |
| 1148                     | Frying pans and sauce pans                            | doz.     | 1 50                             | 1250 | " " copper for small receptacles                    | doz.       | 0 50                             |
| 1149                     | Weights for scales, copper                            | 100 lbs. | 1 00                             | 1251 | Najkin rings: woolen, leather, metal, &c.           | doz.       | 0 50                             |
| 1150                     | " " iron  | "        | 0 02                             | 1252 | Barbed wire   | 100 lbs.   | 0 25                             |
| 1151                     | Pepper of all kinds                                   | "        | 0 20                             | 1253 | Roasters  | each       | 1 00                             |
| 1152                     | Apples  | barrel   | 1 00                             | 1254 | Wheels: carriage or ox-cart                         | pair       | 2 00                             |





## IMPORT DUTIES—continued.

| Nos. | Goods.   | Duties,<br>National<br>Carrency. |
|------|--|----------------------------------|
| 1508 | Screws: copper, up to 2 in. ....   | gross 0 10                       |
| 1510 | " up to 3 in. ....   | " 0 20                           |
| 1511 | Window sashes: ac to 4 in. ....  | " 20 50                          |
| 1512 | Show cases of all sizes .....  | " 20 50                          |
| 1513 | Veils: lace, linen, tulle or silk. ....  | each 2 50                        |
| 1514 | " gauze or muslin, cotton. ....  | " 0 75                           |
| 1515 | Sails, for ships. ....   | and val. 20 50                   |
| 1516 | Vails, hats. ....  | each 0 25                        |
| 1517 | Carriages: 2 or 4 seats and more (busses, huggies, chairs & tunc, rigs, broughams, tilburies, phaetons, and other like) .... | 25 00                            |
| 1518 | Prambulators, of all kinds .....   | 10 00                            |
| 1520 | Glintles. ....   | 1 00                             |
| 1521 | Zinc in sheets .....   | doz. 0 25                        |
| 1522 | Motor cars and accessories .....   | 10 02                            |
| 1523 | Typewriters .....  | and val. 25 50                   |

## WEIGHING FEES ON IMPORTS.

The weighing fees on imports are levied on goods of every denomination, dutiable according to weight, at the rate of fifty centimes per thousand-weight ("mille") (G. o. 50).

## WHARFAGE DUES ON IMPORTS.

| Goods.   | Dues,<br>U. C.  |
|--|-----------------|
| Steel .....  | 100 lbs. 0 05   |
| Garlic .....   | 0 04            |
| Boards of all kinds .....  | 1,000 0 50      |
| Anchor for ships .....   | 100 lbs. 0 06   |
| Ornamenting .....  | 1,000 0 05      |
| Oars .....   | 1,000 0 02      |
| Cupboard ls. ....  | each 1 00       |
| Sashes, large & medium, with chains & plates, Roman style .....      | 1 00            |
| Balconies, wrought or cast iron .....                                | 100 lbs. 0 05   |
| Bales of goods not specified in general .....                        | each 0 25       |
| Illustrated, iron .....  | 100 lbs. 0 06   |
| Balusters, iron .....  | 1 05            |
| Benches, wooden .....  | each 0 15       |
| " iron .....   | 0 25            |
| Rurels, full .....   | 0 12            |
| Cas. full, of a capacity of 60 gallons .....                         | 0 25            |
| " empty .....  | 0 03            |
| B. beams and other ropes for flooding or building .....              | 2 00            |
| Cradles: w. d. n. or oil r. ....                                     | each 0 50       |
| " iron, mahogany or valuable wood .....                              | 1 00            |
| Back axes .....  | 2 00            |
| Billiard tables .....  | 1,000 0 25      |
| Wood, squared .....  | 0 06            |
| Beer vases and liquis, in cases of 12 bottles, litres, flasks .....  | each 0 60       |
| Ho. sheads, in chooks .....  | each 0 25       |
| " full .....   | 0 05            |
| Sbatts, vehicle .....  | 1,000 0 50      |
| Bricks .....   | 100 0 10        |
| Wheelbarrows .....   | 1 00            |
| Sheds .....  | 1 00            |
| Best frames .....  | doz. 0 50       |
| Cases of goods: 2 to 3 feet in length .....                          | 0 12            |
| " more than 3 feet .....   | 0 25            |
| Sofas .....  | 0 50            |
| Tiles, paving; marble .....  | 1,000 2 00      |
| " flooring .....   | 0 50            |
| Chairs .....   | each 0 40       |
| Chairs: fitted together .....  | doz. 1 00       |
| " not fitted together .....  | 0 25            |
| Frame work: iron .....   | 100 lbs. 0 06   |
| " wooden .....   | each 5 00       |
| Valis: copper, iron or pewter .....                                  | 100 lbs. 0 12   |
| Sells: cast iron or cop. r. ....                                     | each 0 06       |
| Valis .....  | 0 12            |
| Safes: medium and small .....  | each 1 00       |
| " large .....  | 2 00            |
| Ordance .....  | 100 lbs. 0 12   |
| Kitchen stoves, wrought or cast iron .....                           | 0 12            |
| Copper .....   | 0 06            |
| Valis: in hoseless, bumpers, casca or bales .....                    | each 0 02       |
| Amvils .....   | 0 25            |
| Signboards .....   | 0 50            |
| Steps: wrought or cast iron .....                                    | 100 lbs. 0 06   |
| " wooden .....   | each 2 03       |
| Flies .....  | 0 25            |
| Valis: in hoseless, bumpers, casca or bales .....                    | each 0 02       |
| Armchairs: mounted .....   | doz. 1 00       |
| " not mounted .....  | 0 50            |
| Carriage beams .....   | each 0 25       |
| Valis .....  | 0 25            |
| Fluesc .....   | 100 lbs. 0 12   |
| Fruit in brandy, and other, in "pobura" or flasks .....              | case 0 05       |
| Valis .....  | 0 05            |
| Cutlery: for fences .....  | 100 lbs. 0 06   |
| Fernices, salted .....   | small case 0 01 |
| Farmhouse .....  | each 0 50       |
| Valis .....  | 0 12            |
| Valis: hattan ls. ....   | 0 50            |
| Valis: mahogany, walnut, oak and other valuable woods .....          | 1 00            |
| Valis: iron .....  | 0 50            |
| " camp .....   | doz. 1 00       |
| Valis: sewing machines .....   | each 0 03       |
| Valis: in pty or full .....  | 0 25            |
| Valis: tomb, 6 to 7 feet long .....                                  | 0 50            |
| Valis: in general, not specified, dutiable according to weight ..... | 100 lbs. 0 12   |
| " in cases, bales or parcels .....                                   | each 0 25       |
| Valis: in cases, bales or parcels .....                              | 0 25            |
| Valis: ships', of all sizes .....                                    | 1 00            |

| Goods.   | Dues,<br>U. C.   |
|--|------------------|
| Millstones .....   | doz. 1 00        |
| Tombstones .....   | each 0 25        |
| Organs .....   | each 0 50        |
| Baskets, osier, empty .....  | doz. 0 25        |
| Shovels .....  | 0 15             |
| Pianos .....   | each 2 00        |
| Hydraulic works & sugar cane-brandy factory appliances .....             | 2 00             |
| Boards .....   | 1,000 0 03       |
| Pumps: for ships, wells, gardens and sugar-cane brandy factories .....   | each 0 25        |
| Venetian blinds .....  | pair 0 50        |
| Stones, building, paving or flooring .....                               | 100 2 00         |
| Potatoes: in barrels .....   | barrel 0 12      |
| " in baskets or small cases .....  | 100 lbs. 0 06    |
| Culverts, iron or st. cl. ....   | 100 lbs. 0 06    |
| Porcelain .....  | hoghead 0 50     |
| Doors and windows: board .....   | pair 0 50        |
| " wrought or cast iron .....   | 1 00             |
| Clockery .....   | 12 pieces 0 06   |
| Tarpaulins .....   | each 0 50        |
| Decks, writing .....   | 0 25             |
| Hatters, iron .....  | doz. 0 25        |
| Wheels, ox cart and carriage .....                                       | pair 0 50        |
| Bellows, forge and butchers' .....                                       | each 0 25        |
| Tables: extension, toilet, with marble slab, drawing room brackets ..... | 0 50             |
| " sap .....  | 0 25             |
| Earthenware: in hogheads or hampers .....                                | 0 50             |
| " loose .....  | 100 pieces 0 50  |
| Sheet iron .....   | 10 100 lbs. 0 06 |
| Roofing tiles .....  | 1,000 0 50       |
| Pipes, wrought or cast iron .....  | 100 lbs. 0 06    |
| Pine racks .....   | each 0 50        |
| Vases, garden .....  | pair 0 10        |
| Carrriages of all kinds .....  | each 2 00        |
| Zinc .....   | 100 lbs. 0 06    |

## DUTY-FREE IMPORTS.

Animals; bee-keeping apparatus and appliances; articles free from customs charges by virtue of contracts entered into with the State; church; cultivators; charts of Haitian authors; ploughs; sugar boilers; articles for the use of diplomatic Agents; garden seeds; clocks for churches or public buildings; newspapers in sheets or volumes; Haitian authors; machines of all kinds and their accessories, for industry, and also machines for the purpose of working the soil or preparing produce of the country; oil for sugar cane, for separating coffee, and for graining cotton; corn mills; town and other plans of Haitian authors, here eight and accessories; family portraits; hydraulic presses; cotton presses; hydraulic wheels; leeches.

## PROHIBITED IMPORTS.

Firearms of all kinds; cannon of all kinds; percussion caps; cartridges of all kinds; naphtha; kerosene oil under 38 degrees Centigrade or 100 degrees Fahrenheit; books, engravings, pictures, etchings, and all other obscene articles or offensive to public morals; molasses; ammunition of all kinds; projectiles; rum; cane syrup; sugar, raw or cycled; tafia.

## EXPORT DUTIES.

|  |            |      |
|--|------------|------|
| Mahogany .....   | 1,000 feet | 3 00 |
| Wood: logwood .....  | 1,000 lbs. | 1 50 |
| " cedar .....  | "          | 1 00 |
| " guaiacum .....   | "          | 1 00 |
| " yellow or fastic .....   | "          | 1 00 |
| " dyewoods not specified .....   | "          | 1 00 |
| Broken "triage" and residue coffee .....                                   | 100 lbs.   | 2 50 |
| Cocoa .....  | "          | 1 75 |
| Coffee .....   | "          | 3 00 |
| Copper .....   | "          | 2 50 |
| Tortoise shell .....   | 100 lbs.   | 1 00 |
| Iron .....   | 1,000 lbs. | 1 00 |
| Guaiacum gum .....   | 100 lbs.   | 0 50 |
| Hides and skins: ox .....  | "          | 3 00 |
| " kid, pig, sheep, horses, &c. ....  | "          | 2 00 |
| Pits .....   | 1,000 lbs. | 1 00 |
| Leat .....   | "          | 2 00 |
| Roots: yellow wood, logwood, cedar, guaiacum, dyewood, not specified ..... | 1,000 lbs. | 1 50 |

A. B.—The surtaxes of 20% and 10% shall be levied on the duties applicable to the above-named goods except the following: woods and roots of logwood, cedar, guaiacum, dyewoods not specified, yellow wood and roots of yellow wood or fustic, coffee, broken or residue coffee.

## PROHIBITED EXPORTS.

Animals; silver and gold in ingots or in bars; National coins of silver, bronze and nickel; crude gold and silver.

## STATISTICAL DUTY.

|  | United<br>States Gold.<br>Dollars etc. |
|--|--|
| Cotton .....   | 100 lbs. 0 20                          |
| " seed .....   | " 0 20                                 |
| Hides, tanned .....  | " 0 10                                 |
| Sugar, raw .....   | " 0 05                                 |
| " granulated .....   | " 0 10                                 |
| Molize .....   | " 0 10                                 |
| Sponge .....   | " 2 50                                 |
| Wax .....  | " 0 10                                 |
| Honey .....  | " 0 10                                 |
| Alcohol of all kinds .....   | " 0 10                                 |
| Mangrove bark .....  | " 0 10                                 |
| Haricot beans .....  | " 0 10                                 |
| Garano .....   | " 0 50                                 |
| Orange peel .....  | " 0 10                                 |
| Fruits and foodstuffs .....  | " 0 10                                 |
| All goods and produce other than those set out above and not subject to export duty proper ..... | 0 10                                   |

## TARIFF.]

CONVENTION BETWEEN HAITI AND GERMANY, OF JULY 23, 1908,  
AND RENDERED EXECUTORY BY DECREE OF AUG. 23, 1908.

The following goods and products originating from Germany are entitled on importation into Haiti to a rebate of 25 %, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50 % and 33 %, appearing in the minimum tariff of Haiti:

Socks and stockings of all kinds and qualities, matches, tinmiths wares and articles of enamelled iron, cement, cordage, earthenware, twine. Beer shall pay one-third of the present duty. Moselle wines shall be dutiable as white wines.

In order to enjoy the privileged treatment, goods and products of both countries must be accompanied by certificates of origin.

LAWS OF AUGUST 19, 1908.

Cordage of American origin are to be allowed, on importation into Haiti, a reduction of 25 %, viz., one quarter, on the aggregate amount of the principal duties, wharfage dues, weighing fees, visa fees, and on the surtaxes of 50 % and 33 %, appearing in the minimum tariff of Haiti. Beer of American origin shall pay one-third of the present duty.

In order to enjoy the privileged treatment, the above-mentioned cordage and beer must be accompanied by certificates of origin.

## DOMINICAN REPUBLIC

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| Greases, for soap manufactures 400   |                                  | Lenses ..                                  | 116                      | Onyx ..                               | 1                                     | Powder, blasting ..                 | 416                      |
| Grinders ..                          | 918                              | Levels ..                                  | 1141, 1155               | Orcs ..                               | 1167                                  | gun ..                              | 414, 415                 |
| Grindstones ..                       | 414                              | Lichens ..                                 | 401                      | Oceans ..                             | 851-853                               | scented ..                          | 367                      |
| Gunpowder ..                         | 414                              | Ligatures ..                               | 249, 250, 343            | Ornaments, church ..                  | 1202                                  | toilet ..                           | 377                      |
| Gunny, and manufactures of 550, 551  |                                  | Lights ..                                  | 938, 1189                | and confin ..                         | 266, 367, 315, 361                    | other ..                            | 342, 355, 357            |
| Gutta percha, articles of 1093, 1094 |                                  | Line ..                                    | 938, 1189                | Ovens ..                              | 68                                    | Preparations, for liver 1177        |                          |
| Gutters ..                           | 2, 18, 175, 176                  | Linoleum ..                                | 567                      | Overall ..                            | 519                                   | wood preserving ..                  | 44                       |
| Gypsum, and manufactures of ..       | 31, 32, 35                       | Linings ..                                 | 527                      | Overalls ..                           | 470-476, 504, 610, 615, 631           | shoe and leather ..                 | 389                      |
|                                      | 592                              | Lintels ..                                 | 2, 12                    | Overcoats ..                          | 946, 1082                             | drilling ..                         | 376, 379                 |
| Hair, and manufactures of ..         | 592                              | Lintels ..                                 | 2, 12                    | Overgarments, children's 614, 680     |                                       | Preserves ..                        | 1073, 1075, 1090         |
| 895, 296, 607, 1095, 1097, 1099      |                                  | Lithographs n. e. p. f. ..                 | 1162                     | Packing for machinery ..              | 28, 1093                              | Preses ..                           | 734, 845, 918, 928       |
| Hairpins ..                          | 217, 736, 1095, 1097             | Locks ..                                   | 269-271, 322-324         | Packtrains ..                         | 426, 437                              | Printers ..                         | 1155                     |
| Hammers ..                           | 463, 363, 816                    | Locomotives ..                             | 892                      | Padlocks ..                           | 268, 321                              | Primers ..                          | 1117                     |
| Hams ..                              | 237, 892                         | Logos ..                                   | 894, 645, 926            | Pads, saddle ..                       | 542, 600                              | Printed matter ..                   | 1160, 1161               |
| Hammerheads ..                       | 501, 571, 629                    | Lubricants ..                              | 45, 46, 34               | Pails ..                              | 249, 250, 343, 708                    | Probes ..                           | 237                      |
| Handles 266, 267, 315, 361, 729, 748 |                                  | Loose-leaving books ..                     | 187                      | Paintings ..                          | 662, 1134, 1198                       | Packing ..                          | 1057                     |
| Hanging ..                           | 739                              | Mal ..                                     | 1014                     | Pails ..                              | 382, 391, 392                         | Puffs ..                            | 845, 1132                |
| Harpic ..                            | 981                              | Machines and machinery 28, 180             |                          | Pain ..                               | 885, 631, 682                         | Pinholes and blocks ..              | 187, 188,                |
| Harpes ..                            | 239, 314, 361, 814-816           | 212, 892-893, 897, 899-904, 943, 985       |                          | Papier maché ..                       | 691, 692                              | 245, 742                            |                          |
| Harpes ..                            | 1155                             | 920, 925, 929, 1093, 1181                  |                          | Paraffin ..                           | 47, 50, 51                            | Pulp, paper and wood ..             | 645                      |
| Harpes ..                            | 264, 265                         | Mackerel ..                                | 955-957, 1067            | Parasols ..                           | 783, 784, 1104                        | Pulse ..                            | 887                      |
| Hats ..                              | 472, 474, 478, 1105-1109         | Magnets ..                                 | 113                      | Parchment ..                          | 805                                   | Pumice stone ..                     | 26                       |
| Head ..                              | 1901                             | Mal ..                                     | 963                      | Paper, and manufactures of ..         | 418, 464-659, 651, 664, 674, 682, 684 | Pumpkins ..                         | 1090                     |
| Headlights ..                        | 327                              | Malt ..                                    | 967, 1010, 1041          | Paper ..                              | 885, 631, 682                         | Fumps 186, 349, 350, 892, 895, 1185 |                          |
| Headstalls ..                        | 463, 565, 1017                   | Manikins ..                                | 1122                     | Papier maché ..                       | 691, 692                              | Quicksilver ..                      | 353                      |
| Headstones ..                        | 5                                | Mantles ..                                 | 1128, 1155               | Paraffin ..                           | 47, 50, 51                            | Quinins and its salts ..            | 406, 1178                |
| Heaths ..                            | 2, 12, 68                        | Manuscript ..                              | 1161                     | Parasols ..                           | 783, 784, 1104                        | Raquets, tennis ..                  | 734                      |
| Heaters ..                           | 895                              | Map ..                                     | 1067                     | Parchment ..                          | 805                                   | Rails ..                            | 1155                     |
| Hemp, and manufactures of ..         | 516                              | Marble ..                                  | 1051                     | Pastboard ..                          | 677-678, 683                          | Railways ..                         | 928, 1187                |
|                                      | 548, 552-554, 591                | Marmalade ..                               | 1051                     | Pastes ..                             | 982, 1091                             | Ranges ..                           | 1136                     |
| Herbs ..                             | 552-554, 591                     | Masks ..                                   | 337, 346                 | Pastilles ..                          | 367, 379, 404                         | Rattan, and manufactures of ..      | 167, 228                 |
| Herrings ..                          | 957, 1077                        | Mats ..                                    | 198, 340, 531            | Pearls, and imitations thereof 140    |                                       | Razors ..                           | 766, 776, 792            |
| Hides and skins ..                   | 800, 801, 803-806                | Mats ..                                    | 694, 695                 | Pedestals ..                          | 63, 110-112, 277, 325                 | Receipts, etc. ..                   | 654                      |
| Hinges ..                            | 261, 320                         | Materials, n. e. p. f. ..                  | 1111                     | Pellets ..                            | 131, 142                              | Records, and paper for ..           | 650, 907                 |
| Hoes ..                              | 1155                             | Mattresses ..                              | 1155                     | Pelts ..                              | 798, 799                              | Recliners, lamp ..                  | 110-118                  |
| Hoedheads ..                         | 709                              | Mattresses ..                              | 192, 194, 481            | Penicils ..                           | 16, 283                               | Registers, cash ..                  | 908                      |
| Holders ..                           | 825                              | Measures ..                                | 216, 249, 250, 343       | Penholders ..                         | 736, 1095                             | Reins ..                            | 462, 561, 817            |
| Honey ..                             | 1071                             | Meat, and extracts of ..                   | 481, 743, 109            | Penknives ..                          | 222                                   | Refets ..                           | 35, 345                  |
| Hooks and eyes ..                    | 216                              | Medallions ..                              | 941, 952, 1067-1073      | Peas ..                               | 210, 1695                             | Resin ..                            | 391, 400                 |
| Hoops ..                             | 181, 703, 735                    | Medals ..                                  | 1169                     | Pepper ..                             | 1010-1018                             | Reticles ..                         | 833                      |
| Hoops ..                             | 986                              | Medicines ..                               | 492-498                  | Perfumes ..                           | 1010-1018                             | Revolvers ..                        | 287                      |
| Horn ..                              | 197                              | Meerschm ..                                | 1096                     | Pestles and mortars 3, 19, 240, 336   |                                       | Ribbons ..                          | 461, 462, 611            |
| Horse shoes ..                       | 272                              | Mellin's food ..                           | 1097                     | Petroleum ..                          | 46, 47                                | 563, 564, 621, 623                  |                          |
| Hose ..                              | 466, 566, 1093                   | Merchandise n. e. p. f. ..                 | 1143                     | Pharmaceutical products ..            | 406                                   | 367                                 |                          |
| Household ware ..                    | 69-72, 107-109                   |  | 1143                     | Pharyngoscopes ..                     | 437                                   | paper, for telegraph and            | 687, 688                 |
|                                      | 248-250, 313                     |  |                          | Photographs and records ..            | 907                                   | other purposes                      | 687, 688                 |
| Hubs ..                              | 719                              |  |                          |                                       |                                       | typewriter ..                       | 908                      |
| Ice ..                               | 1176                             |  |                          |                                       |                                       |                                     |                          |
| Imagines ..                          | 1202                             |  |                          |                                       |                                       |                                     |                          |
| Implements ..                        | 160, 276, 714                    |  |                          |                                       |                                       |                                     |                          |



(1) As translated from the Spanish by the office of the General Receiver of Dominican Customs.

these, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the threads of cotton or other vegetable fibres, with a surtax of 60 % of the duties otherwise applicable thereto under said Schedule *F*. Provided, that the numbers of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*.

(b) Textiles having an admixture of cotton and other vegetable fibres, and at the same time threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 80 % of the duties otherwise applicable thereto under said Schedule *E*. Provided, that the number of threads of silk, floss, or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss, or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *G*.

(c) Textiles having an admixture of wool, flock wool, hair or wastes of these materials, and cotton and other vegetable fibres, but containing no threads of silk, floss, or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule *E*, whatever be the proportion of the cotton threads, with a surtax of 40 % of the duties otherwise applicable thereto under said Schedule *E*.

Provided, that the number of threads of wool, flock wool, hair, or wastes of these materials, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these materials, exceeds one-fifth of the total, the textile shall be subject to the corresponding duties of Schedule *F*.

(d) Made up articles having in their woven structure a twixture of two or more materials, shall be dutiable according to the duties of the schedule comprising the most highly taxed component threads, whatever be the proportion of such threads in the woven structure of such articles.

Rule 4.—For the application of the rules of this tariff, the most highly taxed threads are those classified under schedule *G*, the next lowest those classified under Schedules *F*, *E* and *D*, in the order mentioned.

Rule 5.—For the purpose of determining the classification of a textile or article, when the threads or yarns used in the manufacture thereof are spun or made up of more than one material, that causing the highest duty shall be considered as such thread or yarn, and shall be taken as though composed entirely of the most highly taxed material.

Rule 6.—Surtaxes or changes of schedule classification of textiles shall not apply or result on account of dyed or printed yarn or yarns or materials distinct from the body of the textile that may be introduced into selvages; nor shall surtaxes or changes of schedule classification apply or result on account of printing of trade names or marks on textiles. No reduction in duty shall be conceded for the weight or area occupied by selvages in determining classification of textiles.

Rule 7.—Metallic threads introduced into any textile or article shall be considered as such for all purposes of this tariff, provided that they are not exempted from this rule by express provision in another part of the tariff.

Rule 8.—All kinds of knitted and netted stitches, tulle, laces and blondes, when mixed, in the piece, or in made up articles, shall be dutiable according to the corresponding numbers of the schedule comprising the textile most highly taxed, whatever be the proportion of the threads in the fabric.

Rule 9.—Textiles such as plushes, velvets and velveteens in the piece, or in made up articles, mixed, shall be dutiable according to the paragraphs of the schedule comprising threads of the material most highly taxed, whatever be the proportion of such threads.

Rule 10.—Ribbons, braids, bands or tape (elastic or not), galloons, and generally trimmings of various kinds, when mixed, made up or not, shall be dutiable according to the corresponding numbers of the Schedule comprising the textile most highly taxed, whatever be the proportion of its threads.

Rule 11.—Textiles embroidered by hand or machine (except Swiss embroidery and insertions), or with drawn or appliqué work, or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of 50 %.

Rule 12.—Should the embroidery contain threads, pearls or spangles of metal (except gold), or glass, the surtax should be increased to 70 %; and should pearls or spangles of gold, the surtax shall be increased to 150 %, and in addition thereon 20 % ad valorem.

Rule 13.—Whenever made up articles are referred to specifically in this tariff, the term shall be held to include articles, whether made up or finished, half finished, cut to size, hemmed, or only basted, as well as textiles in the piece so designed or marked as to indicate their ultimate use.

Rule 14.—Ready-made clothing, wearing apparel of all kinds, and generally all articles made up by the seamstress or tailor, shall be liable to the duties leviable thereon as though entirely manufactured of the principal component material or as though entirely manufactured of the material forming the most visible exterior part of the garment, under the application of this rule by more specific descriptions elsewhere in this tariff. For example: a cotton muslin skirt, covered or principally manufactured with lace would be dutiable as made up article or manufactured of lace.

Rule 15.—*Plain woven textiles*.—Textiles in the weaving of which the threads or yarns (of one end) of the weft are carried alternately over and under each warp thread forming right angles throughout the piece and in which the threads or yarns (of one end) of the warp are carried alternately over and under each weft thread forming right angles throughout the piece, shall be considered as plain woven.

When the weaving does not correspond to the process hereinbefore described, the textile shall not be considered plain woven for the purpose of this tariff.

Rule 16.—Embroidery shall be distinguished from patterns woven in the piece in that the latter are destroyed by unraveling the weft of the textile, whereas embroidery being independent of the warp and weft is not destroyed by unraveling the weft.

Rule 17.—Appliqué work shall be considered as the superimposing in the form of designs of another material or of the same material, on textiles or made up articles, by sewing, pasting or other process.

Threads of drawn work shall be considered as the binding or cutting of threads after weaving in such a manner as to leave interstices in parts of a textile or article, filled at the time of weaving by threads of the warp or weft.

Rule 18.—Trimming shall be considered as the application to a textile or article for purposes of decoration, embellishment or adornment, of ribbons, laces, braids, galloons, pieces of textiles or other materials, pieces or bands of cloth or glass, buttons, paste, wool, ivory, coral, or other material, buttons and buckles in places where not required for fastening, as well as buttons, buckles or fasteners of an unusually ornate design.

Rule 19.—Whenever the areas or measurements are mentioned as a limit or guide for the classification of textiles or other manufactures, they shall be ascertained by measurement of the greatest length and widest breadth of the textile or article concerned whether rectangular or not, including frills or scrolls, and the proportions of the same, unless exempted from operation of this rule by a paragraph of this tariff.

Rule 21.—In determining for the purpose of classification, the weight of any textile per 100 square metres, the calculation should be based upon a sufficient area of the textile itself, exclusive of boards, paper, labels, tags, strings, tickets, embroidery, trimming, or any other thing, object, or material, except bleaching, sizing, printing, dyeing, staining, ironing, embossing or meringeing, added or performed after the textile has left the loom.

Rule 22.—Surtaxes applicable to textiles classified under Schedules *F* and *D* shall be based on the rate provided per square metre, and shall not be applied on the rate by weight that forms a part of the compound duties applicable to said textiles.

Rule 23.—Whenever in the matter of provisional *ad valorem* rates, in cases of surtaxes, reference is had to a numbered paragraph of the tariff, said reference shall be to the numbered article, and in the case of articles lettered sub-divisions, unless exempted from the operation of this rule by a paragraph of this tariff, the percentage of increase for each surtax shall be calculated on the original duties, or compound duties.

Rule 25.—Articles and manufactures not enumerated, manufactured of two or more parts or materials, shall be dutiable at the highest rate applicable to any one of the parts or materials, or to the compound material of which they are composed, unless such articles be provided for by one material combined, coated, covered, elaborated or improved with another material, in which case the rate applicable to the latter shall apply.

Whenever reference is made to "component material of chief value," "principal material," or "chief value," by these terms shall be held to mean the material of the article or manufacture which exceeds that of any other component material of the article or manufacture.

The value of each component material shall be determined by the ascertained value of such material in its condition as found in the article or manufacture.

Rule 26.—In classifying an article not provided for in this tariff its commercial designation shall govern.

Rule 27.—Imported articles not enumerated in this Act which are similar to any article herein *enumerated* shall pay the same rate of duty which is leviable on the enumerated article which they most resemble in the particulars and in the order following: First, in material; second, in quality; third, in texture; fourth, in the use to which they may be applied. If any *unenumerated* article equally resembles two or more *enumerated* articles on which different rates of duty are chargeable, or if the possession of any or all of the aforementioned qualities or uses assigned to an *enumerated* article with equal force to two or more *enumerated* articles on which different rates of duty are chargeable, there shall be levied on such non-*enumerated* article the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty.

Rule 28.—If two or more rates of duty shall be applicable to any imported article or manufacture, it shall pay the lightest of such rates.

Rule 29.—No duty shall be collected on exterior coverings containing articles dutiable on net weight, by duties or free of duty, in general commercial use, when imported, except wall receptacles, such as receptacles, containing any of the above, which are in the form of receptacles of merchandise (exterior or interior), if they shall be of material or form designed to evade duties, or for use other than common packing, or of unusual form, shall be subject to duty as articles or manufactures under paragraphs of the tariff to which they correspond by classification. Interior receptacles containing merchandise paying duty on the net weight shall in no case be exempted from the payment of duties.

Cases of jewellery, used as immediate containers therefor, shall be dutiable under their respective paragraphs.

Rule 30.—Whenever merchandise shall be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages and packing of every description, whether exterior, interior or immediate, without any allowance for tare.

Rule 31.—In all instances where merchandise shall be dutiable upon net weight, the dutiable weight of such merchandise shall not include any common exterior cover, receptacle, package, wrapper, or packing, but shall include all interior or immediate receptacles, including cards and containers, not subject to a higher rate of duty. Loose straw, slavings, excelsior, paper, sawdust, or other similar materials interposed between the exterior receptacle and the immediate container of the merchandise, to steady and protect the same, shall not be considered part of the immediate container.

Rule 32.—When in a single receptacle are imported goods dutiable by net weight, by duties, by absolute *ad valorem* or free of duty, together with others dutiable by gross weight, the former shall be assessed by their net weight, as defined in rule numbered 31, and the latter, by their absolute *ad valorem*, or shall be free of duty, and the latter shall be dutiable on the net weight as defined in Rule 31 with an addition to such net weight equal to 25 % thereof.

Rule 33.—All the provisions of Rules 29, 31 and 32 regarding gross and net weight shall be applicable to goods subject to compound duties when the gross or net weight forms part of the compound duty.

Rule 34.—*Materials*.—When in this tariff no modification to the contrary is made in a paragraph thereof, it shall be understood that each paragraph refers only, relative to material, to that designated in the group in which it is included and, in the absence of grouping, to that designated in the Schedule in which included, without reference to other groups or Schedules in which other materials are designated.

Section IV.—Customs duties shall be paid in accordance with the law.

Section V.—The value of merchandise dutiable or conditionally dutiable *ad valorem* shall be considered the wholesale value of such merchandise in the principal markets of the country whence exported, in the condition packed and ready for shipment, inclusive of all charges except ocean freight, insurance, export duties and buyer's commission.

Section VI.—*Ad valorem* rates of duty or percentages shall not be collected on a sum less than the invoiced or declared dutiable value of imported merchandise.

Section VII.—All import entries shall be accompanied by a Consular invoice, setting forth in detail the marks, numbers and gross weights of packages, together with the true value and net weights, dutiable quantities and dimensions, of each one of the articles or effects contained in said packages, in accordance with the prescriptions of this tariff. Four copies of the Consular Certification of Manifests and Invoices.

For the certification of each set of four copies of the manifest (*ahorro de carga*) of a vessel:

|                           |               |
|---------------------------|---------------|
| Of a national vessel..... | Dollars, 1 00 |
| Of a foreign vessel.....  | 6 00          |

For the certification of four copies of each invoice and corresponding bill of lading; the value of the goods included in the invoice being:

|       |  |      |
|-------|--|------|
| From: | 1 to 50 dollars.....                       | 1 00 |
| "     | 51 to 200 ".....                           | 2 00 |
| "     | 201 to 1,000 ".....                        | 3 00 |
| "     | 1,001 to 2,000 ".....                      | 4 00 |
| "     | 2,001 to 4,000 ".....                      | 5 00 |
| "     | And for each 1,000 in excess of 4,000..... | 1 00 |

Note.—When the result is a fraction, the fee charged will be 50 % more than that chargeable for the four copies.

Section VIII.—The importation of the following articles is prohibited, and all such articles shall be confiscated and destroyed if the intro-duction thereof is attempted:—

1. Books, pamphlets or other printed matter, paintings or illustrations, figures or other objects of an obscene or indecent character.
2. Counterfeit coins, paper money or currency, of any country, together with the dies or plates for making or printing the same.
3. Daggers, poniards, rapiers, canes or fans with blades or guns.
4. Roulette wheels, gambling layouts, dealing boxes and all other machines, apparatus, or mechanical devices used in gambling or used in the distribution of money, claims or articles, when such distribution is dependent upon lot or chance.
5. Implements and munitions of war, when not imported for or by the Government.
6. "Gas" or petroleum of less than 150°, when not imported for or by the Government, or the Municipality.

Section IX.—The rates of duties to be collected on articles, manufactures, goods and merchandise imported into the Dominican Republic shall be as follows (1):—

#### ABBREVIATIONS USED IN THIS TARIFF.

|             |               |                 |                             |
|-------------|---------------|-----------------|-----------------------------|
| G. W.....   | Gross weight. | Hectol.....     | Hectolitre.                 |
| N. W.....   | Net weight.   | Cm.....         | Centimetre(s).              |
| Hectog..... | Hectogram.    | Mm.....         | Millimetre(s).              |
| Kilo.....   | Kilogram.     | Doz.....        | Dozen(s).                   |
| Kilos.....  | Kilograms.    | N. e. p. f..... | Not elsewhere provided for. |

Note.—For stamp duties and the consumption duties levied in the municipalities of Santo Domingo and Puerto Plata, see Act of Tariff.

For articles free of duty, see Schedule O.

#### SCHEDULE A.

STONES, EARTHS, CERAMIC PRODUCTS AND GLASSWARE.

##### GROUP I.

Stones and earths employed in building, arts and manufactures.

| Nos. |  | Dols. cts. |
|------|--|------------|
| 1    | Marble, onyx, jasper, alabaster, and similar fine stones, in the rough or in pieces square or roughly prepared.....<br>G. W. 100 kilos.  | 1 00       |
| 2    | Same in slabs, plates, tiles, columns, copings, floor slabs, gutters, hearths, hilts, pipes, steps, and generally exterior and interior material for edifices.....<br>G. W. 100 kilos. | 3 00       |
| 3    | Same, in mortars and pestles.....<br>N. W. kilo.   | 9 10       |
| 4    | Same, wrought or chiselled into all other articles, not provided for.....<br>N. W. kilo.   | 0 12       |
| 5    | Headstones, gravestones, and monuments of any stone.....<br>G. W. 100 kilos.   | 4 00       |
|      | Sculptures, high and bass reliefs, vases, urns, statuary and statues, and similar articles of any stone.....<br>G. W. 100 kilos.   | 16 00      |

Note. Marble affixed to or packed with—and actually belonging to furniture—shall be liable to the same duty as the furniture, provided that the marble does not exceed the furniture in value.

Note.—None of the articles classified under paragraph 6 shall pay a less rate of duty than 50 % *ad val.*

|    |   |       |
|----|---|-------|
| 7  | All manufactures of agate, except jewellery or articles of personal adornment.....<br>N. W. kilo.   | 0 75  |
| 8  | Lithographic stones without drawing or writing, and ink stones for any purposes.....<br>G. W. 100 kilos.  | 3 00  |
| 9  | Same, with drawing, designs or writing.....<br>G. W. 100 kilos.   | 6 00  |
| 10 | Other natural or artificial stones, in the rough or in blocks or cubes, or in pieces square or roughly prepared.....<br>G. W. 100 kilos.  | 5 00  |
| 11 | Same, crushed, for roads, pavement, foundations or concrete.....<br>G. W. 100 kilos.  | 2 00  |
| 12 | Same in slabs, plates, tiles, columns, copings, door sills, gutters, hearths, hilts, pipes, steps, balustrades, hitching blocks, window sills, hitching posts, and generally exterior and interior material for edifices.....<br>G. W. 100 kilos. | 1 00  |
| 13 | Same, dressed for buildings, not mentioned.....<br>" " "  | 0 75  |
| 14 | Slates for roofing.....<br>" " "  | 1 50  |
| 15 | Wetstone slates, with or without frames.....<br>N. W. kilo.   | 0 05  |
| 16 | Slate pencils.....<br>N. W. kilo.   | 0 05  |
| 17 | Slate, or other stone beds for billiard or pool tables or for similar purposes, when not imported with the tables or appliances of which they form a part.....<br>G. W. 100 kilos.  | 20 00 |

(1) The law in force establishes the gold standard based upon the unit of the American gold dollar.

| Nos. |  | Dols. cts. |
|------|--|------------|
| 18   | Griststones n. e. p. f., mounted or not, and millstones.....<br>G. W. 100 kilos.   | 4 00       |
| 19   | Mortars and pestles of stone, not otherwise provided for.....<br>G. W. 100 kilos.  | 5 00       |
| 20   | Emery, corundum, carborundum, and similar abrasives, in stones, wheels or tiles.....<br>N. W. kilo.  | 0 10       |
| 21   | Same in powder.....<br>" " "   | 0 08       |
| 22   | Manufactures of same not otherwise provided for.....<br>" " "  | 0 14       |
| 23   | Polishing and sharpening stones, oilstones, curriers' stones, and generally all sharpening or abrading stones not elsewhere mentioned.....<br>N. W. kilo.    | 0 20       |
| 24   | Cement, Roman.....<br>G. W. 100 kilos.   | 0 10       |
| 25   | Lime.....<br>" " "   | 0 30       |
| 26   | Pumice, in powder, lumps or shaped.....<br>" (Tripoli), not prepared with other substances N. W. kilo.   | 0 08       |
| 27   | Asbestos in sheets, millboard and felt.....<br>" " "   | 0 07       |
| 28   | Spun in strands, twisted, braided, or otherwise wound around other material or not, used as packing for machinery and for other purposes.....<br>N. W. kilo. | 0 15       |
| 29   | Asbestos in lumps, fibre, powder, or cement.....<br>" " "  | 0 05       |
| 30   | " " in other forms not mentioned.....<br>" " "   | 1 00       |
| 31   | Gypsum, crude, unmanufactured.....<br>G. W. 100 kilos.   | 3 00       |
| 32   | The same, calcined or ground.....<br>" " "   | 1 00       |
| 33   | Chalk, crude, unmanufactured.....<br>" " "   | 1 00       |
| 34   | Sand and other earths not mentioned.....<br>" " "  | 1 00       |
| 35   | Gypsum and chalk, in statuettes, statues, wall plaques and similar articles for house decoration.....<br>N. W. kilo.   | 0 30       |
|      | Note.—None of the articles classified under paragraph 35 shall pay a less rate of duty than 50 % <i>ad val.</i>  |            |
| 36   | Billiard chalk, tailors' chalk, chalk crayons, and French chalk.....<br>N. W. kilo.  | 0 10       |
| 37   | Other articles manufactured of chalk or gypsum.....<br>" " "   | 0 12       |
| 38   | Water filters or parts of same manufactured of any of the substances mentioned in Group I.....<br>G. W. 100 kilos.   | 2 00       |

##### GROUP II.

###### Coal.

|    |   |      |
|----|---|------|
| 39 | Coal and screenings of coal.....<br>G. W. 1000 kilos.   | 0 25 |
| 40 | Coke.....<br>" " "  | 0 75 |
| 41 | Fuel charcoal.....<br>" " "   | 5 00 |
| 42 | Brigntees of coal dust, screenings or other coal waste prepared for fuel, with or without the addition of other substances, and other fuels.....<br>G. W. 1000 kilos. | 3 00 |

##### GROUP III.

###### Schists, bitumens and derivatives.

|    |  |      |
|----|--|------|
| 43 | Coal tar and mineral pitch, bitumens (except those prepared for shoe or leather polish or dressing), asphalt, asphalt paving blocks.....<br>G. W. 100 kilos.   | 1 00 |
| 44 | Crude crocus, carmelumens and other preparations based on tar (not paints), commonly used as wood preservative.....<br>G. W. 100 kilos.  | 2 00 |
| 45 | Graphite prepared with the addition of other substances or not, for lubricating purposes.....<br>G. W. 100 kilos.  | 7 50 |
| 46 | Crude oils derived from schists, crude petroleum, axle grease for cars and carts, crude mineral oils mixed with crude animal or fish oils, as well as crude mineral oils mixed with crude vegetable oils, when these oils are exclusively destined for lubricating purposes.....<br>G. W. 100 kilos. | 1 00 |

Crude mineral oil intended solely for fuel and not suitable for lighting.....  
G. W. 100 kilos.

|    |  |      |
|----|--|------|
| 47 | Rehmed or rectified oils, such as petroleum, kerosene, "keros", "coal oil", solar oil, paraffin oil, naptha, gasol, benzine and the like.....<br>G. W. 100 kilos.  | 3 00 |
| 48 | Vaseline, not for a toilet or medicinal purposes.....<br>G. W. 100 kilos.  | 7 50 |
| 49 | Special mineral and other lubricating oils, composed, refined, or not, such as type-metal oil, sewing machine oil, gun oil, and generally all lubricants for the more delicate mechanical appliances and machinery.....<br>N. W. kilo. | 0 12 |
| 50 | Paraffin and other mineral wax in lumps, blocks, or other primitive form.....<br>G. W. kilo.   | 0 04 |
| 51 | The same manufactured into candles, torches, tapers, and similar articles.....<br>G. W. kilo.  | 0 08 |
| 52 | Other manufactures of mineral oils, or of products of the same, n. e. p. f., not employed in pharmacy or in toilet preparations.....<br>N. W. kilo.  | 0 12 |

##### GROUP IV.

###### Clay, pottery, earthenware and porcelain.

|    |  |       |
|----|--|-------|
| 53 | Common bricks.....<br>G. W. 1000 kilos.  | 1 00  |
| 54 | Fire clay.....<br>" " "  | 1 50  |
|    | (a) Fire bricks, tiles, slabs or fire clay manufactured in any other form.....<br>G. W. 1000 kilos.                        | 3 00  |
| 55 | Terra cotta, hollow or not, for building purposes.....<br>G. W. 1000 kilos.  | 7 50  |
| 56 | Polishing and scouring bricks.....<br>G. W. 100 kilos.   | 1 50  |
| 57 | Tiles, not glazed, vitrified, varnished or decorated, for other than roofing purposes.....<br>G. W. 100 kilos.             | 1 00  |
| 58 | Same, glazed or not, for roofing.....<br>" " "   | 0 75  |
| 59 | Same, glazed, vitrified, varnished or decorated, for other than roofing purposes.....<br>G. W. 100 kilos.                  | 3 00  |
| 60 | Clay, pottery or earthenware, in any form, not glazed, pressed or vitrified for building purposes.....<br>G. W. 100 kilos. | 1 50  |
| 61 | Same, glazed, pressed or vitrified for building purposes.....<br>G. W. 100 kilos.  | 3 00  |
| 62 | Clay, pottery, or earthenware in tubes or pipes, not varnished, glazed or vitrified.....<br>G. W. 100 kilos.               | 1 50  |
| 63 | The same, varnished, glazed or vitrified.....<br>N. W. kilo.   | 3 00  |
| 64 | Crochets, of any substance, in any form, not glazed.....<br>" " "  | 0 25  |
| 65 | Clay smoking pipes, ordinary and clay pipe bowls.....<br>doz.  | 0 25  |
| 66 | Same, with stems longer than 20 cm.....<br>" " "   | 0 50  |
| 67 | Artistic work in terra cotta, even rough, such as statues, figures of animals, vases, urns, etc.....<br>G. W. 100 kilos.   | 20 00 |

Note.—None of the articles classified under paragraph 67 shall pay a less rate of duty than 50 % *ad val.*

|    |  |      |
|----|--|------|
| 68 | Clay ovens, stoves or hearths.....<br>G. W. 100 kilos. | 5 00 |
| 69 | Earthen and stone ware:                                |      |
|    | (a) Water filters.....<br>" " "                        | 2 00 |





| Nos.  |                  | Dols. cts. | Nos.   |                    | Dols. cts. |
|---|------------------|------------|--|--------------------|------------|
| (c) In jewellery, plate and goldsmiths' ware, set with other stones or imitation pearls, or imitation precious stones, or with doublets, or enamelled .....   | 14 00            |            | ornaments, or parts of other metals (precious metals excepted) or combined with glass or ceramic ware  | G. W. 160 kilos.   | 8 00       |
| (d) In jewellery, plate, and goldsmiths' ware and other articles n. e. p. f. ....   | 10 50            |            | Note.—Steel, wrought iron and malleable cast iron shall, for the operation of paragraph 171, be considered "other metals."   |                    |            |
| 142 Silver or alloys thereof:   |                  |            | GROUP V.   |                    |            |
| (a) In sheets, blocks, plates, foil, solder, rolls, pellets, wire, and powder, for dentistry and other industrial uses .....  | 0 25             |            | Wrought iron, steel and malleable cast iron.   |                    |            |
| (b) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with pearls, diamonds, rubies, sapphires, emeralds, garnets or opals .....   | 1 00             |            | 172 Ingots .....   | G. W. 1,000 kilos. | 2 00       |
| (c) In jewellery, plate (except knives, forks and spoons) and toilet articles, set with other stones, imitation pearls or imitation precious stones, or with doublets, or enamelled .....                       | 0 75             |            | 173 Pieces in the rough, not polished, turned, adjusted, or further advanced in manufacture, weighing each 25 kilos, or more .....   | G. W. 100 kilos.   | 0 75       |
| (d) In jewellery, plate (except knives, forks and spoons) and other articles n. e. p. f. ....   | 0 50             |            | 174 The same, weighing each less than 25 kilos. ....   | " "                | 0 50       |
| (e) Manufactured into knives, forks and spoons .....  | 0 50             |            | 175 Bars, beams, rods, plates and sheets .....   | " "                | 1 50       |
| (f) Articles and manufacturers of silver, including toilet articles and plate, in part of glass, porcelain, clay, steel or common metal, and in the composition of which the principal material is silver ..... | 0 30             |            | 176 The same, polished, galvanized, painted, corrugated, or coated with any common metal, except tin plate .....   | G. W. 100 kilos.   | 2 00       |
| Note.—None of the articles classified under paragraphs 141 and 142 shall pay a less rate of duty than 20 % <i>ad val.</i>   |                  |            | Note.—Any of the articles specified in paragraphs 175 and 176, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.  |                    |            |
| Note.—All articles classified under paragraphs 141 and 142 shall pay duty on the net weight, not including interior or immediate packing.   |                  |            | 177 Large pieces, bars or plates, galvanized or not, cut to measure, perforated or joined together by means of bolts and nuts, rivets, screws, or welding, for bridges, frames, buildings or other similar constructions, including tanks .....  | G. W. 100 kilos.   | 1 00       |
| GROUP II.   |                  |            | 178 Tin plate, in sheets .....   | " "                | 4 00       |
| Gold or silver plated jewellery and imitations thereof; other gold or silver plated articles of any except precious metal.  |                  |            | 179 Same, stamped, painted or enameled .....   | " "                | 5 00       |
| 143 In rings, brooches or pins of any class, collar and cuff buttons, and ear-lugs .....  | N. W. kilo.      | 4 00       | Note.—Any of the articles specified in paragraphs 178 and 179, made up into ridging, eaves, drain pipes and gutters, shall be dutiable at the rates therein provided, with a surtax of 100 %.  |                    |            |
| 144 In watch chains, chains, medallions, bracelets or garters .....   | N. W. kilo.      | 4 00       | 180 Tyres for all kinds of wheels .....  | G. W. 100 kilos.   | 3 00       |
| 145 In all other jewellery or ornaments for the person .....  | N. W. kilo.      | 4 00       | 181 Hoops or hoop iron .....   | " "                | 5 00       |
| Note.—If any of the articles specified in paragraphs 143 to 145 are set with paste, glass, or imitations of precious stones, or of pearls, they shall pay the same rate of duty provided for in said paragraph. |                  |            | Note.—By hoops or hoop iron ( <i>pejes</i> ) shall be understood polished or unpolished flat bands or circles less than 3 mm. in thickness, galvanized, tinned, or not.  |                    |            |
| 146 In all other gold-plated or silver-plated articles, n. e. p. f. ....  | N. W. kilo.      | 3 00       | 182 Expanded metal for ceilings and walls .....  | G. W. 100 kilos.   | 3 00       |
| (a) Silver plated mining plates on copper .....   | 0 50             |            | 183 Pipe or tubes, black, galvanized, polished, painted, l or not .....  | G. W. 100 kilos.   | 4 00       |
| Note.—None of the articles classified under paragraphs 143 to 146 inclusive, shall pay a less rate of duty than 30 % <i>ad val.</i>   |                  |            | 184 " " covered with any base metal, or enamelled .....  | G. W. 100 kilos.   | 7 50       |
| GROUP III.  |                  |            | 185 Tees, elbows, valves, unions, cocks, faucets, for tubes or pipes .....   | G. W. 100 kilos.   | 8 00       |
| Watches and Clocks.   |                  |            | 186 The same, enamelled, bronze gilt, nickel-plated, or covered, washed or plated with other base metals or with parts of those .....  | G. W. 100 kilos.   | 12 00      |
| 147 Watches or watch-cases of steel, copper, nickel and other base metals or of common materials, plated, gilt, or not .....  | 0 50             |            | (a) Hand pumps, not elsewhere provided for .....   | " "                | 2 00       |
| 148 The same of silver .....  | 0 25             |            | And in addition .....  | G. W. kilo.        | 0 05       |
| 149 The same gold-filled .....  | 2 00             |            | Note.—Pipe or tubing imported with pumps shall not be considered as parts of the same, and shall be classified according to the corresponding paragraph.   |                    |            |
| And in addition .....   | 0 50             |            | 187 Wheels weighing 100 kilos, or more each (including fly wheels and pulleys), axles, axle boxes, springs and lubricating boxes for railways and tramways .....   | G. W. 100 kilos.   | 1 50       |
| 150 The same of gold .....  | 4 00             |            | 188 Fly wheels and p-leys weighing less than 100 kilos, each .....   | G. W. 100 kilos.   | 2 00       |
| And in addition .....   | 1 00             |            | 189 Axles, axle boxes and springs, other than for railways and tramways; anchors, chains for vessels or machinery (including trace and hauling chains), slings, snuffers, signal discs, anvils, average blocks, vices, field or portable forges, bending cones, tyre plates, rail and tyre benders and lifting jacks ..... | G. W. 100 kilos.   | 5 00       |
| Note.—None of the articles classified under paragraphs 147 to 150 inclusive, shall pay a less rate of duty than 20 % <i>ad val.</i>   |                  |            | 190 Wire, galvanized or not, 2 mm. or more in diameter .....   | G. W. 100 kilos.   | 1 50       |
| 151 Watch-cases and watch cases, of all kinds, watch and clock movements, and parts of watches and clocks, not elsewhere mentioned .....  | 20 %             |            | (a) The same, more than one-half and less than 2 mm. in diameter .....   | G. W. 100 kilos.   | 3 00       |
| 152 Alarm clocks, nickel-plated or not .....  | 0 50             |            | (b) The same, one-half mm. or less in diameter, of wire covered with a textile or with other materials .....   | G. W. 100 kilos.   | 15 00      |
| 153 Wall or table clocks .....  | 1 00             |            | (c) Woven wire fencing or wire net or mesh fencing, including fence gates .....  | G. W. 100 kilos.   | 0 25       |
| Note.—None of the articles classified under paragraphs 152 and 153 shall pay a less rate of duty than 40 % <i>ad val.</i>   |                  |            | 191 Cables, wire rope or belting .....   | " "                | 4 00       |
| 154 Tower clocks, complete, or machinery and parts for same, set up or not .....  | 40 %             |            | 192 Woven or plaited mattresses or springs for beds, when separately imported .....  | G. W. 100 kilos.   | 5 00       |
| 155 Chronometers (not for pocket use) .....   | 7 50             |            | 193 Frames for umbrellas and parasols, with rods and handles or not .....  | " "                | 2 88       |
| GROUP IV.   |                  |            | (a) Beds or ribs for umbrellas and parasols N. W. kilo.  | 0 50               |            |
| Cost iron.  |                  |            | 194 Spiral springs (joined or not) for mattresses and furniture, carriage or other seats .....   | G. W. 100 kilos.   | 6 00       |
| Articles of malleable cast iron shall be dutiable as manufactures of wrought iron.  |                  |            | 195 Beds or bed frames, up to 1 metre 10 cm. in width .....  | " "                | 1 50       |
| 156 Ingots, lumps and scraps .....  | G. W. 100 kilos. | 1 00       | And in addition .....  | G. W. 100 kilos.   | 5 00       |
| 157 Single pieces in the rough, but not further advanced in manufacture, weighing each 25 kilos, or more .....  | G. W. 100 kilos. | 0 75       | (a) The same, wider than 1 metre 10 cm. ....   | " "                | 5 00       |
| 158 Same, weighing each less than 25 kilos .....  | " "              | 1 00       | And in addition .....  | G. W. 100 kilos.   | 5 00       |
| 159 Bars, beams, plates, columns, girders, and grades for furnaces .....  | G. W. 100 kilos. | 1 00       | 196 Cribs or cradles, or crib and cradle frames .....  | " "                | 0 60       |
| 160 Pipe or tubes ( <i>cubierta o tubería</i> ) .....   | " "              | 0 75       | And in addition .....  | G. W. 100 kilos.   | 5 00       |
| 161 Pipe fittings .....   | " "              | 2 25       | 197 Cots or cot frames .....   | " "                | 0 50       |
| 162 Urinals and water closets .....   | " "              | 1 00       | And in addition .....  | G. W. 100 kilos.   | 5 00       |
| 163 Bathtubs, sitting and hip baths, wash-basins or stands, for pipe connections or not, enamelled, or painted .....  | G. W. 100 kilos. | 2 50       | Note.—None of the articles classified under paragraphs 195, 196 and 197 shall pay a less rate of duty than 50 % <i>ad val.</i>   |                    |            |
| 164 Sugar kettle pans .....   | " "              | 2 00       | 198 Machine cloth up to and including 50 threads or wires per sq. centimetres .....  | G. W. kilo.        | 0 10       |
| 165 Pots .....  | " "              | 4 90       | (a) The same, of more than 50 threads or wires per sq. cm. ....  | G. W. kilo.        | 0 15       |
| 166 Charcoal stoves .....   | " "              | 5 10       | (b) The same, in made-up articles n. e. p. f. n. ....  | " "                | 0 30       |
| 167 Ranges .....  | " "              | 5 50       | (c) Masks of iron wire (including baseball and fencing masks) .....  | " "                | 3 00       |
| 168 Shoemakers' lasts, or hat forms, including those of wrought iron and steel .....  | G. W. 100 kilos. | 5 00       | 199 Caves of wire .....  | G. W. kilo.        | 0 50       |
| 169 Implements and tools (not apparatus) for arts, trades and professions .....   | G. W. 100 kilos. | 5 00       | 200 Tins traps of wire .....   | " "                | 0 10       |
| Note.—None of the articles classified under paragraph 169 shall pay a less rate of duty than 30 % <i>ad val.</i>  |                  |            | 201 Railroad spikes .....  | G. W. 100 kilos.   | 0 50       |
| Cooking or kitchen utensils, and other articles, plain, polished, or turned, not elsewhere mentioned .....  | G. W. 100 kilos. | 6 00       | 202 Nails, chip nails and staples .....  | " "                | 2 50       |
| 171 Same, nickel-plated, enamelled, painted, tinned or galvanized, or coated or covered (even in part), or with burlers,  |                  |            | 203 The same, galvanized .....   | " "                | 4 00       |
|   |                  |            | 204 Horseshoe nails .....  | " "                | 6 00       |
|   |                  |            | 205 Tacks, brads and small nails .....   | G. W. 100 kilos.   | 7 50       |

SCHEDULE B.—METALS AND MANUFACTURES IN WHICH METAL  
ENTERS AS PRINCIPAL ELEMENT—continued.

| SCHEDULE B.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT—continued.  |  | Nos. | Dols. cts. |
|--|--|------|------------|
| Nos.   | Note.—Nails, clasp nails or staples less than 35 mm. in length over all shall be considered as tacks, brads and small nails.   |      |            |
| 206  | Nails, clasp nails, tacks, brads, staples, or small nails, with heads of other material or coated with other base metals.....N. W. kilo.   |      | 0 20       |
| 207  | Thumb tacks of any metal, of all kinds....." " "   |      | 1 50       |
| 208  | Nuts, bolts, washers and rivets.....G. W. 100 kilos.   |      | 5 00       |
| 209  | Screws, screw hooks or screw eyes.....N. W. kilo.  |      | 0 10       |
| 210  | Wiring pins of all kinds....." " "   |      | 0 60       |
| 211  | Needles of all kinds, except those for sewing machines.....N. W. kilo.   |      | 0 75       |
| 212  | " " for sewing machines....." " "  |      | 3 75       |
| 213  | Sailmakers', sack sewing and similar needles....." " "   |      | 1 00       |
| 214  | Common pins painted, blanché, enamelled, varnished, nickelled or not, of any base metal.....N. W. kilo.  |      | 0 60       |
| (a)  | The same with heads of glass, faience, porcelain or other materials (not for personal adornment), including hat pins.....N. W. kilo.   |      | 0 75       |
| (b)  | Safety pins, painted, blanché, enamelled, varnished, nickelled, or not, of any base metal.....N. W. kilo.  |      | 0 60       |
| 215  | Thumb pins of any base metal....." " "   |      | 2 00       |
| 216  | Hooks and eye button hooks, and other snap buttons and sock-ta, crochet hooks, button hooks, knitting needles, glove fasteners, cyclists and paper fasteners, of any base metal.....N. W. kilo.  |      | 0 50       |
| (a)  | Tape measures, key rings or chains, of any base metal, not gold or silver plated.....N. W. kilo.   |      | 0 60       |
| 217  | Hairpins, plain, nickelled, blanché, varnished or enamelled, of any base metal.....N. W. kilo.   |      | 0 40       |
| 218  | Fishhooks....." " "  |      | 2 00       |
| 219  | Spatulas, shoemakers', butchers', saddlers', pruning, kitchen, bread, vegetable, cheese, plumbers' and painters' knives, including the so called "cuchillos de monte" or "de punto".....doz.   |      | 0 60       |
| And in addition.....N. W. kilo.  |  |      | 0 10       |
| Note.—Any of the articles described in this paragraph, if imported with scabbards therefor, shall be dutiable at the rate therein provided with a surtax of 100%.  |  |      |            |
| 220  | Hunting knives, not poniards, with handles of deerfoot, bone, rubber, paste, wood, horn, iron, or other common metal or material, folding or not, with or without scabbards, including combination knives, forks and spoons in one handle.....doz.   |      | 1 80       |
| And in addition.....N. W. kilo.  |  |      | 0 30       |
| (a)  | Hunting knives, not poniards, with handles of ivory, mother-of-pearl, tortoise shell or white metal, or other fine materials except gold or silver, folding or not, with or without scabbards.....doz.   |      | 2 40       |
| And in addition.....N. W. kilo.  |  |      | 0 40       |
| Note.—By poniards shall be understood any pointed, double-edged knife.   |  |      |            |
| 221  | Erasers and paper cutters for office use, with handles of bone, rubber, paste, wood, horn, iron or other common material.....N. W. kilo.   |      | 2 00       |
| (a)  | The same with handles of ivory, mother-of-pearl, tortoise shell or other fine materials.....N. W. kilo.  |      | 4 00       |
| 222  | Pocketknives or pocket knives with handles of deerfoot, bone, rubber, paste, wood, horn, iron or other common materials.....N. W. kilo.  |      | 2 50       |
| (a)  | The same with handles of mother-of-pearl, ivory, tortoise shell or other fine or finely worked materials (except gold or silver).....N. W. kilo.   |      | 4 00       |
| 223  | Razors, old style folding, or old style folding with safety attachment, with handles of bone, rubber, paste, wood, horn, or other common materials.....N. W. kilo.   |      | 2 50       |
| (a)  | Razors, old style folding, or old style folding with safety attachment, with handles of ivory, mother-of-pearl, tortoise shell or other fine or finely worked materials.....N. W. kilo.  |      | 5 00       |
| (b)  | Safety razors of any kind or any metal (except gold or silver), and blades for the same.....N. W. kilo.  |      | 5 00       |
| 224  | Stropping and honing hand machines of any metal, for safety razor blades.....N. W. kilo.   |      | 5 00       |
| 225  | Butchers' cleavers.....doz.  |      | 3 00       |
| And in addition.....N. W. kilo.  |  |      | 0 10       |
| 226  | Saws or shears for cutting metal.....doz.  |      | 0 10       |
| And in addition.....N. W. kilo.  |  |      | 0 10       |
| 227  | Swords, cutlasses or sidearms of any kind, and parts of same, excepting parts of gold and silver, and those prohibited.....N. W. kilo.   |      | 0 60       |
| (a)  | Fencing foils (without hilt or guard).....pair   |      | 1 00       |
| (b)  | The same, with hilt or guard....." " "   |      | 2 00       |
| (c)  | Scabbards, of all kinds, of wrought iron, steel or malleable cast iron.....N. W. kilo.   |      | 0 60       |
| 228  | Shears for cutting or pruning trees, flowers, plants, grass or hedges; generally garden shears and shears for shearing animals, with or without springs.....N. W. kilo.  |      | 0 20       |
| 229  | Barbers' clippers....." " "  |      | 4 00       |
| 230  | Animal clippers....." " "  |      | 0 20       |
| 231  | Scissors or shears of any other kind (not surgical), not elsewhere specified.....doz.  |      | 1 00       |
| And in addition.....N. W. kilo.  |  |      | 0 20       |
| 232  | Curved or straight nail shears, button-hole shears, nail files, nail clips, polishers or similar instruments for manure or pedicure, with or without handles of common materials.....N. W. kilo.   |      | 0 80       |
| (a)  | Same with handles of tortoise shell, mother-of-pearl, or other fine or finely worked materials.....N. W. kilo.   |      | 1 60       |
| 233  | Table knives or forks with handles of bone, horn, paste, rubber, wood, iron, or other common materials.....doz. single knives or forks   |      | 0 50       |
| (a)  | The same, silver plated....." " "  |      | 1 00       |
| (b)  | The same, with handles of ivory, mother-of-pearl or tortoise shell.....doz. single knives and forks  |      | 2 50       |
| 234  | Fruit and dessert knives or forks, with handles of bone, horn, paste, rubber, wood, iron or other common materials.....doz. single knives or forks   |      | 0 40       |
| (a)  | The same, silver plated.....doz. single knives or forks  |      | 0 75       |
| (b)  | The same, with handles of ivory, mother-of-pearl or tortoise shell.....doz. single knives or forks   |      | 1 00       |
| 235  | Carving knives, forks, and sharpening steels for same.....set of three   |      | 1 50       |
| (a)  | The same, if not imported in sets.....doz. pieces  |      | 6 00       |
| Note.—Knife blades and fork tines, without handles, shall pay one-half of the duties provided for in paragraphs 233, 234 and 235, and handles (except gold, silver and platinum), shall pay one-half of the duties provided for in paragraphs 233, 234 and 235.        |  |      |            |
| 236  | All other cutlery, not elsewhere specified.....N. W. kilo.   |      | 0 80       |
| Note.—Sawars and cutlery with handles of silver or gold shall pay as manufactures of silver or gold, according to classification on entire weight of the instrument.   |  |      |            |
| 237  | Surgical and dental instruments of all kinds, cutlery or not, of any material (except gold, silver or platinum); including also induction batteries for medical use, thermocauteries, needles for suture, needles for catarract or for any other surgical purpose, probes and catheters, bistouries; keys, pincers, levers and the like for treating teeth; instruments for lancing, scraping and cleaning teeth; ear trumpets of caoutchouc or other material; scalpels, surgical or dental mirrors, stylets or probes, knives, saws and forceps for amputating; obstetric instruments; laryngoscopes, stethoscopes, piaryngoscopes, ophthalmoscopes, otoscopes, etc.; files for dentists, hammers for use in autopsy or any other place for surgery; gouges, simple or curved, or in the form of scissors; speculums, splints of wood or other material for fractures, cupping glasses of caoutchouc or glass; and generally surgical and dental instruments of all kinds, except rubber or glass syringes.....N. W. kilo. |      | 2 00       |
| 238  | Coal stoves and ranges of all kinds.....G. W. 100 kilos.   |      | 5 00       |
| 239  | Oil stoves, gas stoves and all stoves burning liquid fuel.....G. W. 100 kilos.   |      | 12 00      |
| 240  | Mortars and pestles.....N. W. kilo.  |      | 0 10       |
| 241  | Flat irons for ironing or pre-irons, of any material, not hollow or heated from within.....G. W. 100 kilos.  |      | 3 50       |
| 242  | Flat irons for ironing or pressing, of any material, heated from within.....G. W. 100 kilos.   |      | 10 00      |
| 243  | Weights, door weights, sash weights, weights for scales, etc.....G. W. 100 kilos.  |      | 5 00       |
| 244  | Beaches, chairs, sofas, settees or tables....." " "  |      | 5 00       |
| 245  | Filters of any base metal, plain, painted or varnished.....G. W. 100 kilos.  |      | 2 00       |
| 246  | Ice cream freezers of any material.....each  |      | 0 50       |
| And in addition.....G. W. kilo.  |  |      | 0 10       |
| 247  | Bath tubs, sitting and hip baths, and wash stands, enamelled or porcelain lined.....G. W. 100 kilos.   |      | 10 00      |
| (a)  | The same, galvanized, tinned, painted or plain.....G. W. 100 kilos.  |      | 8 00       |
| 248  | Pots, kettles or pans, plain, polished or turned.....G. W. 100 kilos.  |      | 6 00       |
| 249  | Pots, kettles, pans, boilers, bowls, strainers, colanders, buckets, covers, dippers, ladles, sifters, in asurs, cuspidors, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates, platters, dishes and generally household ware, except as otherwise provided for, painted, tinned, or galvanized, and of tin plate.....G. W. 100 kilos.  |      | 8 00       |
| 250  | Any manufactured article classified in paragraph 249, enamelled or combined with glass or ceramic ware or other base metal in any degree.....G. W. 100 kilos.  |      | 10 00      |
| 251  | Forks and spoons, tinned, including those of tin plate, brass and in addition.....N. W. kilo.  |      | 0 25       |
| 252  | Tea and coffee spoons.....gross  |      | 0 12       |
| And in addition.....N. W. kilo.  |  |      | 0 12       |
| Note.—Any manufactured article of wrought iron, steel or malleable cast iron, enumerated in paragraphs 251 and 252, coated with any metal other than tin (except gold and silver plated) shall be liable to a surtax of 100% on the rates provided in said paragraphs. |  |      |            |
| Note.—By tea or coffee spoons shall be understood any spoon having a capacity of less than 10 grams of water.  |  |      |            |
| 253  | Safes.....G. W. 100 kilos.   |      | 2 50       |
| 254  | Safes, document or cash boxes, not exceeding 10 kilos, in weight.....N. W. kilo.   |      | 0 20       |
| 255  | Pulley blocks.....N. W. 100 kilos.   |      | 12 00      |
| 256  | Bottle bits, plain, varnished, blue or tinned.....doz.   |      | 3 00       |
| 257  | Spurs, plain, varnished, blue or tinned.....doz. pairs   |      | 1 50       |
| 258  | Stirrup, plain, varnished, blue or tinned.....doz.   |      | 2 00       |
| 259  | All other harness, carriage, or saddle hardware, plain, varnished, blue or tinned.....N. W. kilo.  |      | 0 20       |
| Note.—Any of the articles mentioned in paragraphs 246, 247, 248 and 249, nickelled, bronze gilt, coated, or covered with other materials or having parts of other materials, shall be liable to a surtax of 100% on the rates provided in said paragraphs.             |  |      |            |
| Note.—Bits, spurs, stirrups, and all other harness, carriage and saddle hardware, if silver or gold plated shall pay a surtax of 200% on the rates provided in said paragraphs.  |  |      |            |
| 260  | Buckles or clasps, not ornaments or jewellery, nor for harnesses or carriages.....gross  |      | 0 60       |
| And in addition.....N. W. kilo.  |  |      | 0 12       |
| 261  | The same, gold or silver plated.....gross  |      | 1 50       |
| And in addition.....N. W. kilo.  |  |      | 0 50       |
| 262  | Valises.....G. W. "  |      | 0 12       |
| 263  | Trunks....." " "   |      | 0 12       |
| Note.—In this paragraph shall also be included trunks of common wool, entirely or in greater part covered with wrought iron, steel, tin plate, or malleable cast iron.   |  |      |            |
| 264  | Haps, door bolts, hinges or butts.....G. W. kilo.  |      | 0 05       |
| 265  | The same, tinned, japanned, enamelled, polished, or coated with other common material.....N. W. kilo.  |      | 0 12       |



| Nos. |  | Dols. cts.            | Nos. |   | Dols. cts.             |
|------|--|-----------------------|------|---|------------------------|
| 266  | Corners, angles, handles, plates, ornaments and generally hardware for trunks, furniture and coffins, n. e. p. f.  | N. W. kilo 0 20       | 310  | Buckles or clasps (not ornaments or jewellery), not for harnesses or carriages.....   | gross 0 30             |
| 267  | The same, silver or gold plated.....   | N. W. kilo 0 50       |      | And in addition.....  | N. W. kilo. 0 25       |
| 268  | Padlocks not elsewhere mentioned (with or without keys for same).....  | doz. 0 50             | 311  | Spurs, except gold and silver plated.....   | doz. pairs 3 00        |
|      | And in addition.....   | N. W. kilo. 0 12      | 312  | Bridle bits, except gold and silver plated.....   | doz. pairs 6 00        |
| 269  | Yale and similar locks or latches, operated with flat or corrugated keys.....  | doz. 0 75             | 313  | Stirrups, except gold and silver plated.....  | doz. pairs 4 50        |
|      | And in addition.....   | N. W. kilo. 0 12      | 314  | Carrisacs, hardware or saddlery hardware n. e. p. f., except gold or silver plated.....   | N. W. kilo. 0 45       |
| 270  | Combination locks.....   | doz. 1 80             | 315  | Corners, angles, handles, ornaments, and generally hardware for trunks, furniture and coffins, n. e. p. f., except gold and silver plated.....  | N. W. kilo. 0 45       |
| 271  | Locks not elsewhere provided for.....  | doz. 0 30             |      | Note.—Articles classified in paragraphs 310 to 315, if gold or silver plated, shall pay the duties therein provided, with a surtax of 100 %   |                        |
|      | And in addition.....   | N. W. kilo. 0 08      | 316  | Colonnas, banisters, posts, fencing, gates, and generally structural material, n. e. p. f.....  | G. W. kilo. 0 15       |
| 272  | Horseshoes.....  | G. W. 100 kilos. 0 60 | 317  | Beds or bed frames, up to 1'10 metres in width.....   | each 6 00              |
| 273  | Curry combs.....   | doz. 0 60             |      | And in addition.....  | G. W. 100 kilos. 15 00 |
| 274  | Haspels, with handles.....   | doz. 0 65             |      | (a) The same, wider than 1'10 metres.....   | each 10 00             |
|      | And in addition.....   | N. W. kilo. 0 05      |      | And in addition.....  | G. W. 100 kilos. 2 40  |
| 275  | Same, without handles.....   | doz. 0 05             | 318  | Cribs or cribs, or frames for same.....   | each 15 00             |
|      | And in addition.....   | N. W. kilo. 0 05      |      | And in addition.....  | G. W. 100 kilos. 2 00  |
| 276  | Tools and implements of all kinds, not apparatus, for arts and crafts, not elsewhere mentioned.....  | N. W. kilo. 0 10      | 319  | Cots or cot frames.....   | each 15 00             |
|      | Note.—None of the articles classified under paragraph 276 shall pay a less rate of duty than 50 % ad val.  |                       |      | And in addition.....  | G. W. 100 kilos. 15 00 |
| 277  | Lamps and lamp or lantern parts, nickel-plated, bronze gilt or not.....  | G. W. kilo. 6 10      |      | Note.—Any of the articles specified in paragraphs 317, 318 and 319, if manufactured of iron covered with sheet copper or alloys thereof, shall pay 60 % of the rates provided in said paragraphs.   |                        |
| 278  | Hand lanterns, with or without globes.....   | doz. 2 00             | 320  | Hinges or butts.....  | N. W. kilo. 0 30       |
| 279  | Wall lanterns, with or without reflectors.....   | doz. 4 00             | 321  | Padlocks.....   | doz. 0 75              |
| 280  | Street lanterns.....   | doz. 6 00             |      | And in addition.....  | N. W. kilo. 0 45       |
| 281  | Chandeliers, plain, black, nickel-plated, bronze gilt, or oxidized.....  | G. W. kilo. 0 15      | 322  | Yale and similar locks with flat or corrugated keys.....  | doz. 2 40              |
|      | Note.—Tin plate shall be considered as wrought iron when entering into the manufacture of lamps, in determining materials of chief value.  |                       |      | And in addition.....  | N. W. kilo. 7 20       |
|      | Note.—None of the articles classified under paragraphs 278, 279, 280 and 281 shall pay a less rate of duty than 50 % ad val.   |                       | 323  | Combination locks.....  | doz. 1 20              |
| 282  | Frames for spectacles and eyeglasses.....  | doz. 0 37             |      | And in addition.....  | N. W. kilo. 0 45       |
| 283  | Buttons.....   | G. W. 1 lb. 0 60      | 324  | Lamps and lantern or lamp parts, including burners, n. e. p. f.....   | G. W. kilo. 0 85       |
|      | (a) The same, covered with textiles, or other materials.....   | N. W. kilo. 1 00      | 326  | Carriage and automobile lamps of any metal, gold or silver plated or not.....   | each pair 1 00         |
| 284  | Bells weighing more than 10 kilos, each.....   | G. W. 100 kilos. 5 00 |      | And in addition.....  | N. W. kilo. 0 60       |
|      | (a) The same, smaller, including call bells, single bells and gongs.....   | N. W. kilo. 0 40      |      | Note.—None of the articles classified under paragraphs 325 and 326 shall pay a less rate of duty than 50 % ad val.  |                        |
| 285  | Artificial flowers or wreaths and the like, or parts thereof.....  | N. W. kilo. 0 60      | 327  | Locomotive headlights of any metal.....   | each 5 00              |
| 286  | Pistols (not revolvers), single or double-barrelled.....   | each 2 00             |      | And in addition.....  | N. W. kilo. 0 30       |
| 287  | Revolvers.....   | each 2 50             | 328  | Hand lanterns.....  | doz. 9 00              |
| 288  | Automa-pistols.....  | each 7 50             |      | And in addition.....  | N. W. kilo. 1 00       |
| 289  | Single barrelled, muzzle loading shotguns.....   | each 1 00             | 329  | Slide lamps for vessels.....  | each pair 0 30         |
| 290  | Double barrelled, muzzle loading shotguns.....   | each 2 00             |      | And in addition.....  | N. W. kilo. 0 40       |
| 291  | Single barrelled, breech loading shotguns.....   | each 3 00             | 330  | Bicycle lanterns of any metal.....  | each 0 50              |
| 292  | Double barrelled, breech loading shotguns.....   | each 6 00             |      | Note.—Lamps or lanterns, even though imported with automobiles, carriages, bicycles and other vehicles, shall be classified under their respective paragraphs.  |                        |
|      | Note.—Combined rifles and shotguns shall be considered as rifles.  |                       | 331  | Spirit and gasoline heating lamps and torches.....  | N. W. kilo. 0 50       |
| 293  | Repeating shotgun.....   | each 6 00             | 332  | Candlesticks and candleholders.....   | G. W. kilo. 0 75       |
| 294  | Automatic loading shotguns.....  | each 8 00             | 333  | Chandeliers.....  | G. W. kilo. 0 60       |
| 295  | Parts of firearms, separately imported, or extra parts not elsewhere mentioned.....  | N. W. kilo. 10 00     | 334  | " manufactured of iron, covered with sheet copper or alloys thereof.....  | G. W. kilo. 0 36       |
|      | Note.—Any firearms or parts thereof mounted with gold, silver or platinum, shall pay a surtax of 50 % on foregoing rates and in addition 20 % ad val.  |                       |      | Note.—None of the articles classified under paragraphs 332, 333 and 334 shall pay a less rate of duty than 50 % ad val.   |                        |
|      | Note.—The importation of firearms and parts thereof shall be subject to such regulations or restrictions as may be prescribed by the Government.   |                       | 335  | Bells of more than 10 kilos, each.....  | N. W. kilo. 0 10       |
| 297  | Other articles, plain, tinned, galvanized, painted or varnished, n. e. p. f.....   | N. W. kilo. 0 13      |      | (a) The same, smaller, including c-b bells, jingle bells and gongs.....   | N. W. kilo. 0 40       |
|      | (a) The same, enamelled, bronze gilt or nickel-plated, or with parts of other material, or coated or ornamented wholly or in part with other metals, except gold, silver and platinum, n. e. p. f..... | N. W. kilo. 0 20      | 336  | Mortars and pestles.....  | " 0 25                 |
|      | Note.—The articles classified under paragraph 297 shall not pay a less rate of duty than 50 % ad val.  |                       | 337  | Sobler.....   | " 0 40                 |
|      | Note.—Tin-plate articles not specified in the tariff shall be considered and classified as articles of wrought iron, steel, or malleable cast iron.  |                       | 338  | Soldering irons.....  | " 0 25                 |
|      |  |                       | 339  | Cloth, netting or mesh.....   | " 0 60                 |
|      |  |                       | 340  | Masks of wire.....  | N. W. kilo. 1 00       |
|      |  |                       | 341  | Tinsel.....   | N. W. kilo. 3 00       |
|      |  |                       |      | (a) Articles made up entirely, or in chief value, of tinsel, whether bronze gilt, blanché, nickel-plated or not.....  | N. W. kilo. 3 00       |
|      |  |                       | 342  | Powder, leaf, liquid or paste, for gliding or other industrial purposes.....  | N. W. kilo. 1 00       |
|      |  |                       |      | Note.—Varnish, size and other chemicals, not in use with above shall pay duty separately under paragraphs corresponding to their class.   |                        |
|      |  |                       | 343  | Pots, kettles, pans, boilers, bowls, strainers, huckets, covers, ladles, sifters, measures, cuspidors, chambers, basins, pitchers, pails, cups, saucers, tea and coffee pots, sugar bowls, plates and generally household ware, n. e. p. f..... | N. W. kilo. 0 32       |
|      |  |                       | 344  | Forks and spoons, n. e. p. f., except gold and silver plated.....   | gross 0 75             |
|      |  |                       |      | And in addition.....  | N. W. kilo. 0 30       |
|      |  |                       |      | (a) Tea or coffee spoons, except gold and silver plated.....  | gross 0 50             |
|      |  |                       |      | And in addition.....  | N. W. kilo. 0 30       |
|      |  |                       |      | Note.—By tea or coffee spoon shall be understood any spoon, the capacity of which does not exceed 10 grams of water.  |                        |
|      |  |                       | 345  | Waiting trays, match holders, ash trays and smoking sets.....   | G. W. kilo. 0 75       |
|      |  |                       |      | (a) Statuettes, statuary, high and bas reliefs, vases, frames, and generally artistic work for house decoration, except gold or silver plated.....  | N. W. kilo. 1 00       |
|      |  |                       |      | Note.—None of the articles classified under paragraph 345 shall pay a less rate of duty than 50 % ad val.   |                        |
|      |  |                       | 346  | Letters or numerals for marking.....  | N. W. kilo. 0 60       |
|      |  |                       | 347  | Buttons (not jewellery) n. e. p. f., except gold or silver plated.....  | N. W. kilo. 1 20       |
|      |  |                       | 348  | Show window fittings.....   | " 4 40                 |
|      |  |                       | 349  | Hand pumps.....   | each 3 00              |
|      |  |                       |      | And in addition.....  | N. W. kilo. 0 15       |
|      |  |                       |      | Note.—Pipe or tubing imported with pumps shall not be considered parts of the same and shall be classified according to its corresponding paragraph.  |                        |

## GROUP VI.

## Copper and alloys of copper.

|     |  |                        |
|-----|--|------------------------|
| 293 | Copper, smelted, of first fusion, old copper and brass.....  | G. W. 100 kilos. 5 00  |
| 294 | Ingot and bars.....  | " 7 00                 |
| 295 | Sheets and bearings.....   | " 10 00                |
| 296 | Rolls.....   | " 12 00                |
|     | Note.—The rolls referred to in paragraph 296 shall be straight, solid, and not over 2 centimetres in diameter.                                     |                        |
| 302 | Copper wire, red, yellow or white, galvanized, tinned, or not.....   | N. W. kilo. 0 20       |
|     | (a) The same, covered with paper, cotton, or caoutchouc, or any insulating material other than silk or wool.....                                   | N. W. kilo. 0 30       |
|     | (b) The same, covered with silk or wool.....   | " 0 75                 |
|     | (c) The same, gold or silver plated.....   | " 1 00                 |
| 303 | Wire cages for birds or animals.....   | " 1 00                 |
| 304 | Spectacles and eye-glass frames, bronze gilt, nickel-plated, or plain.....   | doz. 0 37              |
| 305 | Tubes and evaporators (vacuums).....   | G. W. 100 kilos. 15 00 |
| 306 | Locks valves and pipe fittings of all kinds, for machinery or not.....   | N. W. kilo. 0 20       |
| 307 | Nails, staples and spikes.....   | " 0 25                 |
| 308 | Small nails, tacks and brads.....  | " 0 25                 |
|     | Note.—Nails, brads, tacks or brads, less than 35 millimetres in length shall be considered as tacks or small nails for the purpose of this tariff. |                        |
| 309 | Screws, screw hooks, screw eyes, ring hooks, nuts, bolts, rivets, burrs and washers.....   | N. W. kilo. 0 30       |

## SCHEDULE B.—METALS AND MANUFACTURES IN WHICH METAL ENTERS AS PRINCIPAL ELEMENT—continued.

| No. |   | Dols. cts.       |
|-----|---|------------------|
| 330 | Pneumatic hand pumps.....   | N. W. kilo. 0 45 |
| 331 | Weights.....  | " 0 50           |
| 332 | Articles not elsewhere provided for.....  | " 0 50           |
|     | (a) The same nickelled, oxidized, bronze gilt, blanché, or enamelled, n. e. p. f..... | N. W. kilo. 0 60 |

Note.—None of the articles classified under paragraph 332 shall pay a less rate of duty than 50% ad val.

## GROUP VII.

*Mercury, nickel, aluminium; tin and alloys thereof; zinc, lead and other metals and alloys thereof.*

|     |  |                        |
|-----|--|------------------------|
| 333 | Mercury or quicksilver.....                      | N. W. kilo. 1 00       |
| 334 | Nickel: (a) lumps or ingots.....                 | G. W. 100 kilos. 10 00 |
|     | (b) Bars, sheets, pipe or wire.....              | N. W. kilo. 0 50       |
|     | (c) All other articles.....                      | " 2 00                 |
| 335 | Aluminium: (a) Lumps or ingots.....              | G. W. 100 kilos. 20 00 |
|     | (b) Bars, sheets, pipe or wire.....              | N. W. kilo. 2 00       |
|     | (c) Tableware, cooking and kitchen utensils..... | " doz. 0 75            |
|     | (d) Forks and spoons.....                        | " 1 00                 |
|     | (e) Tea or coffee spoons.....                    | " 0 50                 |

Note.—By tea or coffee spoon shall be understood any spoon having a capacity of less than 10 grams of water.  
(f) Pocket combs.....doz. 0 30  
(g) Other combs.....doz. 0 60  
(h) Powder, leaf, liquid or paste.....N. W. kilo. 1 00

Note.—Varnish, size and other chemicals, not mixed with above shall be separately dutiable under paragraphs corresponding to their class.

(i) All other articles not elsewhere mentioned.....N. W. kilo. 3 00

336 Tin: (a) Bars, pipes or ingots.....G. W. 100 kilos. 10 00

337 Tin and alloys thereof: (a) Sheets, pipe, wire, rabbit metal (in bars, lumps or bearings), solder, and plumbers' put metal.....G. W. 100 kilos. 15 00

(b) Leaf, powder, and caps for bottles or jars.....N. W. kilo. 0 50

338 Zinc, lead, and other metals, not specially mentioned, as well as their alloys: (a) Lumps or ingots.....G. W. 100 kilos. 5 00

(b) Bars, sheets, pipe and wire....." 7 50

(c) Shot....." 12 00

(d) Nails, staples, brads or tacks, plain, bronze gilt or nickelled.....N. W. kilo. 0 10

339 Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof, including pewter: (a) Forks and spoons.....gross pieces 0 75

And in addition.....N. W. kilo. 0 30

(b) Tea and coffee spoons.....gross pieces 0 50

And in addition.....N. W. kilo. 0 30

360 Alpaca, or white metal, cristallo, pakfong, German silver, Britannia metal, and similar alloys: (a) Forks and spoons.....gross pieces 3 00

And in addition.....N. W. kilo. 0 50

(b) Tea and coffee spoons.....gross pieces 2 00

And in addition.....N. W. kilo. 0 50

Note.—By tea or coffee spoon shall be understood any spoon having a capacity of less than 10 grams of water.

361 Tin, lead, zinc, and other metals not specially mentioned: (a) Spurs, except gold and silver plated.....doz. pairs 3 00

(b) Bridle bits, except gold and silver plated.....doz. 6 00

(c) Stirrups, except gold and silver plated.....doz. pairs 4 50

(d) Other carriage or harness hardware n. e. p. f. except gold or silver plated.....N. W. kilo. 0 45

(e) Corners, angles, handles, plates, ornaments, and generally hardware for furniture, coffins, and trunks, n. e. p. f. except gold or silver plated.....N. W. kilo. 0 45

362 Tin, lead, zinc, and other metals not specially mentioned, as well as alloys thereof: (a) Articles not elsewhere provided for.....N. W. kilo. 0 50

(b) The same nickelled, oxidized, rouse gilt, blanché or enamelled.....N. W. kilo. 0 60

Note 1.—Provided that none of the articles classified under paragraph 362 shall pay a less rate of duty than 50% ad val.

Note 2.—Articles dutiable under Groups VI. and VII. of Schedule B, other than those embraced in paragraphs 362 and 363, gold or silver plated (except when expressly provided for) shall be liable to a surtax of 100% on the highest specific duty otherwise leviable thereon under said groups, without prejudice to the operation of any conditional *ad valorem* proviso that may be applicable to such articles. The thinnest wash or deposit of silver or gold on any article shall constitute plating.

Note 3.—Bronze, brass, or "yellow metal" shall be held synonymous with copper and alloys thereof for the operation of this tariff.

Note 4.—Wherever in Groups IV. V. VI. and VII. of Schedule B, articles or manufactures are mentioned, without special provision for the same if bronze gilt, nickelled, oxidized, japanned, varnished, covered or plated with other materials, such mention shall be held to embrace all or any of said processes.

## GROUP VIII.

*Wastes and scoria.*

363 Shavings and cuttings of iron or steel and other wastes of cast iron or from the manufacture of common metals, not only for remelting, and scoria resulting from the smelting of ores.....G. W. 100 kilos. 0 10

Nos.

## SCHEDULE C.

Dols. cts.

SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

## GROUP I.

*Soap, perfumery, cosmetics and other toilet preparations.*

|     |   |                        |
|-----|---|------------------------|
| 364 | Common resin soap for washing.....  | G. W. 100 kilos. 1 25  |
| 365 | Soap of coconut oil, cotton seed oil, olive oil and similar soaps, including Castile soap.....  | G. W. 100 kilos. 10 00 |
| 366 | Common soap powders and scouring and washing preparations n. e. p. f.....   | G. W. 100 kilos. 10 00 |
| 367 | Aromatic, perfumed and scented pastilles, papers, tablets, fumigating ribbons, joss sticks or powder, n. e. p. f.....   | N. W. kilo. 1 00       |
| 368 | Toilet soap, shaving soap, and medicinal soap, solid, in paste, powder, liquid or paper or in other forms.....  | N. W. kilo. 0 50       |
| 369 | Handkerchief and similar extracts, essences or perfumes.....  | N. W. kilo. 1 00       |
| 370 | Deaifrice in the form of powder, soap, liquid, paste, solid or paper, or in other forms.....  | N. W. kilo. 0 50       |
| 371 | Sachet powder.....  | " 1 50                 |
| 372 | Toilet waters and lotions, such as Florida water, Melissa water, Kananga water, lavender water, Divina water, Cologne water and the like; aromatic vinegar.....   | N. W. kilo. 0 35       |
| 373 | Aromatic salts.....   | " 1 00                 |
| 374 | Musk.....   | N. W. hectog. 1 00     |
| 375 | Hair oils, dyes, elixirs, tools, hair washes, strengthening, renewers, or invigorators, aqua quina, Herpicide and similar preparations for the hair or scalp.....   | N. W. kilo. 0 50       |
| 376 | Face paint, eyebrow and eyelash pencils or dyes, carmine for lips and cheeks, depilatory preparations, and generally cosmetics; finger nail polishing or colouring preparations, solid, paste, powder, in leaves or in other forms; also utensils for the application of any of the articles mentioned in this paragraph..... | N. W. kilo. 2 00       |
| 377 | Toilet powder of rice, talc, magnesia or other substance.....   | N. W. kilo. 1 00       |

378 Pomades, in any form and of any kind, for monstache, beard or hair.....N. W. kilo. 0 50

379 Pills, pastilles and other preparations for perfuming the breath.....N. W. kilos. 2 00

Note.—Any of the articles classified under paragraphs 367 to 379 inclusive, imported in vials, bottles, boxes, tins or other immediate containers not regularly employed in offering the same for retail, or lacking in their packing any part of the package, interior or exterior, in which these articles are sold by retail, shall be subject to a surtax of 10%.

380 Essential oils, extracts and products used in the preparation of perfumery, soaps and liquors.....N. W. kilo. 5 00

Note.—None of the articles classified under paragraphs 367 to 380 inclusive shall pay a less rate of duty than 50% ad val.

381 Bay rum.....N. W. kilo. 0 25

## GROUP II.

*Inks, colours, pigments, dyes, paints and varnishes.*

|     |  |                  |
|-----|--|------------------|
| 382 | Artists' oil colours or paints in tubes or otherwise contained; and water colours in tablets or paste, including the weight of boxes and mixing cups if same be imported therewith; and generally artists' materials, n. e. p. f.....  | N. W. kilo. 0 75 |
| 383 | Writing inks.....  | G. W. kilo. 0 06 |
|     | (a) So called "India" or "Chinese" ink, and indelible ink, drawing ink, stamping ink, hectograph ink; stamp pads, inked or not.....  | N. W. kilo. 0 14 |
|     | (b) Lead, coloured, copying and indelible pencils, including automatic pencils, or pencil holders of any material except gold, silver, mother-of-pearl, ivory, tortoise shell and similar fine materials, containing leads or not..... | N. W. kilo. 0 75 |
|     | (c) Pencil leads, charcoal pencils and crayons, n. e. p. f.....  | N. W. kilo. 1 50 |

384 Dyes: (a) Woods, barks, roots, berries and other vegetable products for the manufacture of dyes.....G. W. 100 kilos. 0 50

(b) Extracts and dyes derived therefrom n. e. p. f.....G. W. 100 kilos. 5 00

(c) Dyeing soap.....N. W. kilo. 0 25

(d) Dyestuffs derived from coal (aniline) and all other chemical dye colours not specially provided for.....N. W. kilo. 0 45

Note.—None of the colours or dyes classified under paragraph 384 (d) shall pay a less rate of duty than 50% ad val.

385 Cochineal.....N. W. kilo. 0 75

386 Indigo, natural or artificial, and ultra-marine blue in any form for use in washing, bleaching, or for other purposes.....G. W. kilo. 0 20

387 Varnishes, driers and shellacs, prepared, of all kinds, including stains for woodwork and other applications.....G. W. kilo. 0 10

Note.—None of the articles classified under paragraph 387 shall pay a less rate of duty than 40% ad val.

388 All colouring matter for beverages and food stuffs, n. e. p. f.....N. W. kilo. 1 00

389 Blacking of all kinds; graphite and manufactures of graphite, not provided for, dressing, cleansing, preserving and polishing preparations for shoes, leather or hoofs (including neat-foot oil), n. e. p. f.....G. W. kilo. 0 10

390 Putty.....G. W. 100 kilos. 6 00

391 Bituminous paints made from mineral tar (not aniline dyes or colours), including paraffin paint.....G. W. 100 kilos. 3 00





## SCHEDULE D.—COTTON AND ITS MANUFACTURES—continued.

N<sup>os</sup>.

Note.—Textiles classified under paragraph 438, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 438, when embossed, mercerized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

- 439 Textiles of cotton, plain woven (not twilled or figured in the loom), bleached or unbleached, weighing less than 7 kilos, per 100 sq. metres:

| Threads per square of 6 mm. | Width up to 65 cm. | Over 65 cm. and not exceeding 78 cm. | Over 78 cm. and not exceeding 91 cm. | Over 91 cm. and not exceeding 104 cm. | Over 104 cm. For each 13 cm. or fraction of 13. |
|-----------------------------|--------------------|--------------------------------------|--------------------------------------|---------------------------------------|---|
| (a) Up to 24 .....          | per 100 m. 3.50    | per 100 m. 4.20                      | per 100 m. 4.80                      | per 100 m. 5.50                       | per 100 m. 6.70                                 |
| (b) 25 to 30 .....          | 4.575              | 5.25                                 | 6.125                                | 7.00                                  | 8.75  |
| (c) 37 and over ..          | 5.25               | 6.30                                 | 7.55                                 | 8.40                                  | 1.05  |

Note.—Textiles classified under paragraph 439, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 439, when embossed, mercerized, or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

- 440 Textiles of cotton, twilled, or figured in the loom, bleached or unbleached, weighing 8 kilos, or more per 100 sq. metres:

| Threads per square of 6 mm. | Width up to 67 cm. | Over 67 cm. and not exceeding 78 cm. | Over 78 cm. and not exceeding 91 cm. | Over 91 cm. and not exceeding 104 cm. | Over 104 cm. For each 13 cm. or fraction of 13. |
|-----------------------------|--------------------|--------------------------------------|--------------------------------------|---------------------------------------|---|
| (a) Up to 24 .....          | per 100 m. 3.60    | per 100 m. 4.32                      | per 100 m. 5.04                      | per 100 m. 5.76                       | per 100 m. 7.20                                 |
| (b) 25 to 30 .....          | 4.50               | 5.40                                 | 6.30                                 | 7.20                                  | 9.00  |
| (c) 31 to 36 .....          | 5.40               | 6.48                                 | 7.56                                 | 8.64                                  | 1.08  |
| (d) 37 and over ..          | 6.30               | 7.56                                 | 8.82                                 | 10.08                                 | 1.26  |

Note.—Textiles classified under paragraph 440, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

Note.—Textiles classified under paragraph 440, when embossed, mercerized or manufactured with dyed yarns, shall be classified according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

Note.—Textiles classified under paragraph 440, weighing over 22 kilos, per 100 square metres, when manufactured with dyed or coloured yarns of more than one shade or colour, shall be liable to a surtax of 60%, but exempted from all surtaxes to which the preceding notes refer.

- 441 Textiles of cotton, twilled, or figured in the loom, bleached or unbleached, weighing less than 8 kilos, per 100 sq. metres:

| Threads per square of 6 mm. | Width up to 67 cm. | Over 67 cm. and not exceeding 78 cm. | Over 78 cm. and not exceeding 91 cm. | Over 91 cm. and not exceeding 104 cm. | Over 104 cm. For each 13 cm. or fraction of 13. |
|-----------------------------|--------------------|--------------------------------------|--------------------------------------|---------------------------------------|---|
| (a) Up to 18 .....          | per 100 m. 3.00    | per 100 m. 3.60                      | per 100 m. 4.20                      | per 100 m. 4.80                       | per 100 m. 6.00                                 |
| (b) 19 to 24 .....          | 4.00               | 4.80                                 | 5.60                                 | 6.40                                  | 8.00  |
| (c) 25 to 30 .....          | 5.00               | 6.00                                 | 7.00                                 | 8.00                                  | 1.00  |
| (d) 31 to 36 .....          | 6.00               | 7.20                                 | 8.40                                 | 9.60                                  | 1.20  |
| (e) 37 and over ..          | 7.00               | 8.40                                 | 9.80                                 | 11.20                                 | 1.40  |

Note.—Textiles classified under paragraph 441, when dyed in the piece, or printed, or dyed and printed in the piece, shall be classified according to width and thread count, with a surtax of 10% for any or all of these processes.

N<sup>os</sup>.

Dols. cts.

Note.—Textiles classified under paragraph 441, when embossed, mercerized, or manufactured with dyed yarns, shall be classified, according to width and thread count, with a surtax of 15% for any or all of these processes, without prejudice to the operation of the preceding note.

- 442 Duck for sails or for other purposes, of cotton, flax or other vegetable fibres, or of cotton mixed with flax or other vegetable fibres, up to 61 centimetres in width:

- (a) No. 12 and others of equal weight, per metre, 9 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 14 cents per metre.
- (b) No. 11 and others of equal weight, per metre 104 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 13 cents per metre.
- (c) No. 10 and others of equal weight, per metre 12 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 2 cents per metre.
- (d) No. 9 and others of equal weight, per metre 134 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 24 cents per metre.
- (e) No. 8 and others of equal weight, per metre 15 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 21 cents per metre.
- (f) No. 7 and others of equal weight, per metre 164 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 23 cents per metre.
- (g) No. 6 and others of equal weight, per metre 18 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 13 cents per metre.
- (h) No. 5 and others of equal weight, per metre 194 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 31 cents per metre.
- (i) No. 4 and others of equal weight, per metre 21 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 33 cents per metre.
- (j) No. 3 and others of equal weight, per metre 224 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 33 cents per metre.
- (k) No. 2 and others of equal weight, per metre 24 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 4 cents per metre.
- (l) No. 1 and others of equal weight, per metre 254 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 44 cents per metre.
- (m) No. 0 and others of equal weight, per metre 27 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 45 cents per metre.
- (n) No. 00 and others of equal weight, per metre 284 cents; wider, for each 10 centimetres in width or fraction of 10, surtax 45 cents per metre.

- 443 Tents, awnings, sails and similar articles made up of duck of the kinds enumerated in paragraph 442, N. W. kilo, 0 40

- 444 Cotton felt, N. W. kilo, 0 60

- (a) The same made up into articles not elsewhere provided for, N. W. kilo, 1 20

- 445 Pile fabrics, of cotton, up to 78 cm. in width, N. W. kilo, 0 18

- (a) The same, wider than 78 cm. for every 13 cm. or fraction thereof in width, N. W. kilo, 0 03

- 446 Cotton slipper cloth, N. W. kilo, 0 60

- 447 Textiles of cotton called tapestry, or similar textiles for upholstering furniture, or for curtains, table covers, and similar articles, up to 78 cm. in width, N. W. kilo, 0 27

- (a) The same, wider, for every 13 cm. or fraction thereof in width, N. W. kilo, 0 045

- (b) Any of the textiles mentioned in paragraphs 447 and 447 (a), embroidered, woven, or trimmed in part with metal thread, beads, or tinsel (even if any of these operations be only in slight proportion), shall pay a surtax of 30%.

- (c) The textiles mentioned in paragraphs 447 and 447 (a), made up into table covers, curtains or similar articles of a plain surface, each 100 sq. cm., N. W. kilo, 0 004

- (d) Textiles mentioned in paragraph 447 (b), made up into table covers, curtains or similar articles of a plain surface, each 100 sq. cm., N. W. kilo, 0 008

- (e) Textiles mentioned in paragraphs 447 and 447 (a), in all other made up articles, N. W. kilo, 2 00

- (f) All other articles, made up of the textiles mentioned in paragraph 447 (b), embroidered, N. W. kilo, 3 00

- Note.—Measurement of made up articles dutiable under paragraphs 447 and 447 (c) (d) shall be taken at the greatest length and fullest breadth, but not including fringe.

- 448 Carpets and rugs of cotton, jute or other vegetable fibre, pure or mixed, in any proportion, sewn or not, N. W. kilo, 0 25

- 449 Pique of cotton, up to 65 cm. in width, N. W. kilo, 9 75

- (a) Over 65 cm. in width, for every 5 cm. or fraction of 5 in width, N. W. kilo, 0 75

- Note.—Textiles classified under paragraphs 449 and 449 (a), when manufactured with dyed or coloured yarns of more than one shade or colour, shall be liable to a surtax of 200%.

- Fancy piques used as vestings, or any textile with a design running in the direction of the warp, shall also be classified under this paragraph, whether the pattern or cord in relief in the last mentioned textile has been obtained by supporting the raised design rib or cord with other threads, the runner running in the direction of the warp, or whether such raised design or cord is sustained by weft threads forming a second, double or independent weft of the textile, close or loosely woven, under the conventional weft.

- 450 Cotton tulles and netting of all kinds, plain or of uniform mesh or net, for each 13 cm. in width or fraction of 13 cm, 0 015

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|--|------------|---|------------|
| (a) The same, not plain, nor of uniform mesh or net, but figured or embroidered on the loom, or by hand, for each 13 cm. in width or fraction of 13 .....metre   | 0 02       | 481 Cotton or cotton cloth tape measures .....doz.  | 0 30       |
| (b) Cotton tulle and netting of all kinds, made up into articles of any kind u. e. p. f. ....N. W. kilo.   | 3 50       | Articles dutiable under paragraph 481 shall not pay less than 50 % <i>ad val.</i>   |            |
| Note.—No figured, hand or machine embroidered mesh, netting, bobbinette and similar fabric of less than 45 centimetres in width shall be classified under paragraph 481, but shall be considered as lace.  |            | 482 Oilcloth made up into articles of any kind u. e. p. f. ....N. W. kilo.  | 0 35       |
| 431 Gauze, net or tulle of cotton, for veils, including made up cotton veils. ....N. W. kilo.  | 8 00       | 483 Comforters covered with cotton textiles and filled with raw cotton, tree cotton, vegetable wool or Spanish moss, up to 169 cm. in length .....doz.  | 3 00       |
| 432 Mosquito bars of cotton, finished or partly finished, not of tulle or netting. ....N. W. kilo.   | 1 00       | And in addition .....N. W. kilo.  | 0 05       |
| 433 Cotton laces of any kind .....100 metres   | 1 65       | (a) The same, longer than 169 cm. and not exceeding 182 cm. ....doz.  | 4 00       |
| And in addition .....N. W. kilo.   | 0 65       | And in addition .....N. W. kilo.  | 0 05       |
| (a) All articles made up entirely of cotton lace or in chief value of cotton lace except linokerchiefs .....N. W. kilo.  | 7 00       | (b) The same, longer than 182 cm. and not exceeding 195 cm. ....doz.  | 5 00       |
| Note.—No made up lace article shall pay a less rate of duty than 60 % <i>ad val.</i>   |            | And in addition .....N. W. kilo.  | 0 05       |
| 454 Swiss embroideries and imitations on cotton ground .....100 metres   | 2 50       | And in addition .....N. W. kilo.  | 0 05       |
| And in addition .....N. W. kilo.   | 0 60       | 484 Cotton covered mattresses, bolsters, pillows, and similar articles, filled with raw cotton, tree cotton, cotton felt, vegetable wool or Spanish moss .....N. W. kilo.   | 0 13       |
| 455 Cotton ribbons, braids, tape, galloons; also generally cotton trimmings of similar manufacture n. e. p. f. except laces, Swiss or other embroideries, insertions, and elastic ribbons, bands, tape, for each centimetre or fraction thereof in width .....100 metres   | 0 25       | (a) The same, filled with hay, straw, wood shavings or cornhusks .....N. W. kilo.   | 0 10       |
| Note.—The measurement of articles classified under paragraph 455 shall be taken at extreme width, including scallops.  |            | (b) The same filled with hair or wool, or wastes of these .....N. W. kilo.  | 0 40       |
| 456 Cotton trimmings, not in any of the forms mentioned in paragraph 455, and cotton fringes. ....N. W. kilo.  | 2 00       | (c) The same, filled with feathers .....N. W. kilo.   | 0 60       |
| 457 Articles made up entirely or in chief value of the cotton trimmings, ribbons, braids, tape or galloons classified under paragraphs 455 and 456 .....N. W. kilo.  | 4 00       | 485 Cotton blankets, unbleached, bleached, or coloured, hemmed, bound, separated, in pairs, or in pieces uncut indicating by design or marking their identity for ultimate use as blankets: up to 169 cm. in length .....doz. blankets                  | 1 50       |
| Note.—Tanning.—All articles classified under paragraphs 456 and 457 shall not pay less than 50 % <i>ad val.</i>  |            | And in addition .....N. W. kilo.  | 0 10       |
| 458 Cotton elastic band, rails, ribbon or tape manufactured with threads of gum elastic, up to 5 millimetres in width .....100 metres  | 0 75       | (a) The same, longer than 169 cm. and not exceeding 185 cm. ....doz. blankets   | 2 50       |
| (a) The same, wider, for each centimetre or fraction thereof in width .....100 metres  | 1 50       | And in addition .....N. W. kilo.  | 0 10       |
| Note.—The same rate shall be applied, according to width, to cotton elastic textiles manufactured with threads of gum elastic.   |            | (b) The same, longer than 185 cm. and not exceeding 201 cm. in length .....doz. blankets  | 3 50       |
| 459 Elastic and unelastic cotton suspenders .....doz.  | 2 00       | And in addition .....N. W. kilo.  | 0 10       |
| 460 Elastic and unelastic cotton garters, shirt or arm bands .....doz. pairs   | 0 60       | (c) The same longer, in addition to the duty provided in paragraph 485 (b), for each additional 16 cm. or fraction thereof in length .....N. W. kilo.   | 1 00       |
| And in addition .....N. W. kilo.   | 0 60       | (d) Blanket cloth .....doz.   | 0 40       |
| 461 Other made up articles of cotton elastic textile, ribbons, tapes, or bands .....N. W. kilo.  | 2 50       | 486 Bedspreads of cotton, bleached, unbleached or coloured, hemmed, finished, bound, fringed, separated, or in pieces uncut indicating by design or marking their identity for ultimate use as bedspreads: up to 169 cm. in length .....doz. bedspreads | 2 00       |
| Note.—Any of the articles mentioned in paragraphs 458 to 461 shall pay, in addition to the specific or compound specific duty provided for, 30 % <i>ad val.</i> if they are composed, wholly or in chief value, of silver, gold, silver, gold or other precious metals or with precious stones, or for the manufacture of cinches, saddle girths, driving reins and the like, not cut to measure N. W. kilo. | 0 50       | And in addition .....N. W. kilo.  | 0 10       |
| 462 Webbing, for the manufacture of cinches, saddle girths, driving reins and the like, not cut to measure N. W. kilo.   | 0 50       | (a) The same, longer than 169 cm. and not exceeding 185 cm. in length .....doz. bedspreads  | 3 00       |
| 463 Cotton cinches, surcingles, saddle girths, headstalls and halters for horses or other animals .....N. W. kilo.   | 0 50       | And in addition .....N. W. kilo.  | 0 10       |
| 464 Cartridge boxes of cotton .....doz.  | 4 00       | (b) The same, longer than 185 cm. and not exceeding 201 cm. in length .....doz. bedspreads  | 4 00       |
| 465 Cotton wicks for lamps, and wick or wicking for tapers or candles .....doz.  | 0 25       | And in addition .....N. W. kilo.  | 0 10       |
| 466 Hose of cotton or other vegetable fibres or of these combine with rubber, to be used with machinery or not .....N. W. kilo.  | 0 10       | (c) The same, longer, in addition to the duty provided in paragraph 486 (b), for each additional 16 cm. or fraction thereof in length .....doz.   | 1 00       |
| Note.—The weight of fittings, nozzles and connections shall be included in the dutiable weight of hose if attached.  |            | Note.—In arriving at the dutiable dimensions of bedspreads the fringes shall not be taken into the measurement.   |            |
| 467 Belting of cotton or other vegetable fibre for machinery .....N. W. kilo.  | 0 30       | 487 Cotton bed sheets and pillow cases, plain. ....N. W. kilo.  | 0 50       |
| 468 Waterproof textiles of cotton and rubber or caoutchouc .....N. W. kilo.  | 0 20       | (a) The same, unfringed or trimmed (even though only with initials or monograms), trimmed or finished with lace .....N. W. kilo.  | 1 50       |
| 469 Ponchos and blankets of materials described in paragraph 468 .....doz.   | 8 00       | 488 Turkish towels, or towels manufactured with pile warp, separated or not, fringed or not, cut or uncut, up to 169 cm. in length .....doz.  | 1 00       |
| 470 Coats, overcoats, and capes of materials described in paragraph 468 .....doz.  | 12 00      | And in addition .....N. W. kilo.  | 0 10       |
| 471 Trousers or breeches of materials described in paragraph 468 .....doz.   | 5 50       | (a) The same, longer than 165 cm. but not exceeding 151 cm. in length .....doz.   | 2 00       |
| 472 Hats, caps, head gear covers and similar small articles, of materials described in paragraph 468 .....doz.   | 2 40       | And in addition .....N. W. kilo.  | 0 10       |
| Note.—Any of the articles mentioned in paragraphs 470, 471 and 472, when of such size as to be suitable only for children's wear, shall pay 60 % of the duties provided for in said paragraphs.  |            | (b) The same, longer than 150 cm. ....doz.  | 3 00       |
| 473 Arm dress shields of material described in paragraph 468, or of other cotton material .....doz. pairs  | 1 20       | And in addition .....N. W. kilo.  | 0 10       |
| 474 Articles n. e. p. f. manufactured of textiles of rubber or caoutchouc and cotton, or cotton textiles waterproofed with rubber or caoutchouc .....N. W. kilo.   | 0 45       | 489 Cotton bath robes of Turkish towelling, or manufactured with pile warp .....doz.  | 0 75       |
| 475 Cotton oil cloth for tables, shelves, or similar uses N. W. kilo.  | 0 25       | 490 Cotton wash gloves, of any material other than manufactured of Turkish towelling, or with pile warp, n. e. p. f. ....N. W. kilo.  | 0 75       |
| 476 Oil, waxed, varnished or tarred cotton slickers, and overcoats .....doz.   | 9 00       | 491 Other cotton towels, separated or not, fringed or not, cut or uncut, up to 160 cm. in length .....doz.  | 0 75       |
| 477 Oil, waxed, varnished or tarred cotton trousers, breeches, pants or coats .....doz.  | 6 00       | And in addition .....N. W. kilo.  | 0 10       |
| 478 Oil, waxed, varnished or tarred cotton hats, caps, and head gear covers .....doz.  | 1 40       | (a) The same, longer than 160 cm. but not exceeding 150 cm. in length .....doz.   | 1 50       |
| 479 Travelling bags, handbags, satchels, and the like, manufactured of cotton textile or combined with oilcloth, paper, or caribbana, without leather parts other than corners, straps and strap gussets .....N. W. kilo.  | 0 30       | And in addition .....N. W. kilo.  | 0 10       |
| 480 Window blinds or shades of sized, painted or coloured cotton cloth, with or without rollers .....N. W. kilo.   | 0 30       | (b) The same, longer than 150 cm. ....doz.  | 2 65       |
| Blinds or shades for windows shall not pay a less rate of duty than 50 % <i>ad val.</i>  |            | And in addition .....N. W. kilo.  | 0 10       |
|  |            | Note.—In the measurement of towels for purposes of classification under this tariff, the fringes shall not be considered. By fringe shall be understood the extremities of towels not intersected by any welt or binding.                               |            |
|  |            | 492 Cotton gowns, knitted, with or without male work: (a) shirts, jerseys, undershirts and drawers for men and women .....doz.  | 1 20       |
|  |            | Note.—Undershirts and drawers suited in one piece shall be counted as two pieces.   |            |
|  |            | 493 Cotton stockings and soles .....doz. pairs  | 0 60       |
|  |            | Note.—The articles mentioned in paragraphs 492 and 493 when of such size as to be suitable only for children's wear shall pay 60 % of the duties provided for in said paragraphs.   |            |
|  |            | 494 Cotton gloves and mittens .....doz. pairs   | 1 20       |
|  |            | 495 Cotton awnings, knitted (not hemmed) .....doz.  | 0 25       |
|  |            | And in addition .....N. W. kilo.  | 0 05       |
|  |            | 496 Suspensory bandages of cotton .....doz.   | 0 50       |
|  |            | 497 All other articles of knitted cotton, n. e. p. f. ....N. W. kilo.   | 0 60       |
|  |            | Note.—None of the articles classified under paragraphs 492, 493, 494 and 495 shall pay a less rate of duty than 50 % <i>ad val.</i>   |            |

## SCHEDULE D.—COTTON AND ITS MANUFACTURES—continued.

| No. | Note.   | Dols. cts. |
|-----|---|------------|
| 493 | Articles enumerated in paragraphs 492, 493, 494, 495 and 497, embroidered by hand or by machine, even in slight proportion, shall pay a surtax of 50 %.   |            |
| 498 | Cotton table cloths of any kind, except those elsewhere provided for, separated, or in pieces indicating by design or marking their identity for ultimate use as table cloths, not exceeding 2.5 sq. metres in area.....doz.  | 4 00       |
|     | And in addition.....N. W. kilo.   | 0 10       |
|     | (a) The same exceeding 2.5 sq. metres in area, for each half sq. metre or fraction thereof.....doz.   | 0 80       |
|     | And in addition.....N. W. kilo.   | 0 10       |
|     | Note.—Table cloths embroidered with initials or monograms only shall pay a surtax of 10 %; those embroidered otherwise shall pay a surtax of 50 %.  |            |
| 499 | Cotton napkins of any kind, separated, or in pieces indicating by design or marking their identity for ultimate use as napkins containing up to 625 sq. cm.....doz.   | 0 25       |
|     | And in addition.....N. W. kilo.   | 0 10       |
|     | (a) The same, containing more than 625 sq. cm. each, for every 100 sq. cm. or fraction thereof.....doz. napkins   | 0 04       |
|     | And in addition.....N. W. kilo.   | 0 10       |
|     | Note.—Napkins embroidered with initials or monograms only shall pay a surtax of 25 %; those embroidered otherwise shall pay a surtax of 50 %.   |            |
|     | Note.—In the ascertainment of dimensions of table-cloths and napkins, fringe shall be included.   |            |
| 500 | Shawls, scarfs, and generally similar articles woven of cotton (not of lace or knitted), hemmed, bound or not, cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs.....doz. | 0 03       |
|     | (a) For each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.  | 0 03       |
|     | (b) Same, embroidered, even in slight degree, or with appliqué work, for each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.   | 0 045      |
|     | (c) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cm. of surface or fraction of 100, per shawl.....doz.   | 0 06       |
|     | Dimensions of shawls shall be taken at the extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringes.  |            |
| 501 | Cotton handkerchiefs of any kind, hemmed or not, cut, or in pieces indicating by design and marking their identity for ultimate use as handkerchiefs, for each 100 cm. per handkerchief.....doz.                              | 0 0125     |
|     | (a) The same, embroidered, or in small proportion, for each 100 sq. cm. per handkerchief.....doz.   | 0 02       |
|     | (b) The same, trimmed, or with lace, or having drawn work, for each 100 sq. cms. per handkerchief.....doz.  | 0 06       |
|     | (c) The same, entirely of cotton lace or in which cotton lace is the material of chief value, for each 100 sq. cms. per handkerchief.....doz.   | 0 10       |
|     | Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest breadth, including scalloping, edging, lace or trimming.   |            |
| 502 | Women's aprons of cotton, plain.....doz.  | 3 00       |
| 503 | " short capes, jackets or boleros of cotton, plain.....doz.   | 18 00      |
| 504 | " long capes, or overcoats, of cotton, plain.....doz.   | 24 00      |
| 505 | " dresses of cotton, plain.....doz.   | 24 00      |
| 506 | Wrappers, dominies, and kimonoes of cotton, plain.....doz.  | 2 00       |
| 507 | Waists, shirt waists, or boleros, of cotton, plain.....doz.   | 15 00      |
| 508 | Skirts of cotton, plain.....doz.  | 8 00       |
| 509 | Women's interior chemise or night shirts of cotton, plain.....doz.  | 3 00       |
| 510 | Cotton drawers, plain, for women (not knitted).....doz.   | 4 50       |
| 511 | " corsets, plain.....doz.   | 2 40       |
| 512 | Women's interior waists or corset covers of cotton, plain.....doz.  | 9 00       |
| 513 | Underskirts and flounces, of cotton, plain.....doz.   | 9 00       |
|     | Note.—Any of the articles enumerated in paragraphs 502 to 513 inclusive, if trimmed or having appliqué or drawn work, shall pay a surtax of 50 %.   |            |
|     | Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the duties provided.   |            |
|     | None of the articles specified under paragraphs 502 to 513 inclusive shall pay a less rate of duty than 50 % <i>ad val.</i>   |            |
| 514 | Overgarments of cotton, for children up to 3 years.....doz. pieces  | 4 80       |
| 515 | Undergarments of cotton, for children up to 3 years.....doz. pieces   | 2 40       |
| 516 | Coats of cotton, for men.....doz.   | 12 00      |
| 517 | Vests of cotton.....doz.  | 6 00       |
| 518 | Trousers of cotton.....doz.   | 12 00      |
| 519 | Jumpers and overalls.....doz. pieces  | 6 00       |
|     | Note.—Articles mentioned in paragraphs 516, 517, 518 and 519, if for boys of more than 3 years, shall pay 60 % of the duties provided.  |            |
| 520 | Cotton shirts for men, with plain bosoms of same material, grain- and thread-count as the body of the shirt.....doz.  | 4 50       |
|     | (a) Cotton shirts for men, with bosoms not plain or having a greater thread count than bodies.....doz.  | 6 00       |
|     | Note.—Shirts for boys 32 cms. or smaller at neck band, shall pay 60 % of the duties provided.   |            |
|     | Note.—Detachable collars and cuffs, even though of the same design and textile as shirts, shall be dutiable according to the corresponding paragraphs.  |            |
|     | Note.—Articles classified under paragraph 520 shall not pay a less rate of duty than 50 % <i>ad val.</i>  |            |
| 521 | Fronts or bosoms for shirts of cotton.....doz.  | 3 00       |
| 522 | Men's aprons of cotton, plain.....doz.  | 4 00       |
| 523 | Pyjamas of cotton, plain.....doz.   | 9 00       |
|     | (a) The same, trimmed.....doz.  | 12 00      |
| 524 | Night shirts of cotton for men.....doz.   | 12 00      |
|     | (a) The same, trimmed or embroidered in any degree.....doz.   | 12 00      |
|     | Note.—Articles mentioned in paragraphs 523 and 524, if for children, shall pay 60 % of the rates provided.  |            |

| No. | Note.   | Dols. cts. |
|-----|---|------------|
| 525 | Cotton drawers for men, not knitted.....doz.  | 4 00       |
| 526 | " undershirts for men, not knitted.....doz.   | 3 50       |
|     | Note.—Drawers or undershirts for men, not knitted, embroidered, with initials or monogram, shall be liable to a surtax of 50 %.         |            |
|     | Note.—Articles mentioned in paragraphs 525 and 526, if for children, shall pay 60 % of the duty provided.                               |            |
|     | Note.—None of the articles classified under paragraphs 525 and 526 shall pay a less rate of duty than 50 % <i>ad val.</i>               |            |
| 527 | Cotton hat linings.....doz.   | 0 81       |
| 528 | Cotton labels of any kind, not exceeding 100 sq. cm. each in area.....100   | 1 80       |
|     | (a) The same, of greater area, for each 25 sq. cms. or fraction thereof per label.....100   | 0 45       |
|     | Note.—The area of labels, rectangular or not, shall be calculated by multiplying greatest length by the fullest breadth.                |            |
| 529 | Cotton collars of any kind (except lace), for men, women and children.....doz.  | 1 00       |
| 530 | Cotton cuffs of any kind (except lace), for men, women and children.....doz. pairs  | 1 25       |
| 531 | Cotton masks.....doz.   | 1 20       |
| 532 | Children's caps (escofetas) of cotton.....doz.  | 2 40       |
| 533 | Neckties of cotton, long, not bows.....doz.   | 0 60       |
|     | (a) Cotton bow neckties.....doz.  | 0 36       |
|     | Note.—Articles duties under paragraph 533, when embroidered, shall pay a surtax of 100 %.   |            |
| 534 | Cotton belts, elastic, or not.....doz.  | 1 20       |
|     | And in addition.....N. W. kilo.   | 0 15       |
| 535 | Cotton girdle belts.....doz.  | 0 50       |
|     | And in addition.....N. W. kilo.   | 0 60       |
| 536 | Cotton mourning bands.....doz. pairs  | 3 00       |
| 537 | Spats of cotton.....doz.  | 0 075      |
| 538 | Leggins of cotton.....doz.  | 6 00       |
| 539 | Any other article or manufacture of cotton, plain, not specially mentioned, to be worn as a full or part covering for the body.....doz. | 6 00       |
|     | (a) The same, embroidered, trimmed, with appliqué or drawn work.....doz.  | 9 00       |
|     | None of the articles classified under paragraph 539 shall pay a less rate of duty than 50 % <i>ad val.</i>                              |            |
| 540 | Cotton umbrellas or parasol covers, sewn or not.....doz.  | 2 50       |
| 541 | " umbrellas or parasol sheaths.....doz.   | 0 625      |
| 542 | " saddle cloths.....doz.  | 9 00       |
| 543 | Banquettes, gauze and absorbent cotton, sterilized or not.....doz.  | 0 50       |
| 544 | Artificial flowers, fruits, seeds, leaves, stems, pitils, or parts of these, of cotton.....N. W. kilo.                                  | 4 00       |
| 545 | All articles, objects or manufactures of cotton, not elsewhere mentioned in this tariff.....N. W. kilo.                                 | 0 50       |
|     | None of the articles classified under paragraph 545 shall pay a less rate of duty than 50 % <i>ad val.</i>                              |            |

## SCHEDULE E.

## RULES.

When the textiles or articles to which this Schedule refers contain admixture, they shall be classified according to the following rules, unless exempt from the operation thereof by special provisions in some paragraph of this tariff.

I.—Textiles of flax, hemp or other vegetable fibres, containing threads of wool, flock wool, hair or wastes of these, shall be liable to a surtax of 40 %: *Provided*, That the number of threads of wool, flock wool, hair, or wastes of these, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or wastes of these, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule F.

Made up articles, having in their woven structure threads of wool, flock wool, hair or wastes of these, in any proportion, shall be classified according to Schedule F.

II.—Textiles of flax, hemp or other vegetable fibres, containing threads of silk, floss or waste silk, or artificial silk, shall be liable to a surtax of 80 %: *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule G.

Made up articles having in their woven structure threads of silk, floss or waste silk, or artificial silk, in any proportion, shall be classified according to Schedule G.

III.—Textiles of cotton containing an admixture of flax, hemp or other vegetable fibres, and at the same time threads of silk, floss or waste silk, or artificial silk, shall be dutiable according to the corresponding paragraphs of Schedule E, with a surtax of 40 %: *Provided*, That the number of threads of silk, floss or waste silk, or artificial silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk, floss or waste silk, or artificial silk, exceeds one-fifth of the total, the textile shall be classified according to the corresponding paragraph of Schedule G.

## FLAX, HEMP, JUTE, RAMIE AND OTHER VEGETABLE FIBRES AND MANUFACTURES OF THE SAME.

546 Flax, hemp, jute, ramie and all other vegetable fibres n. e. p. employed in textile and cordage industry, raw or baled; and wastes of these materials

G. W. 100 kilos. 10 00



|  |   | Dols. cts.   |  |   |   | Dols. cts. |  |  |  |
|--|---|--|--|---|---|------------|--|--|--|
| Nos.   |   | 15 00  |  | Nos.  |   | 14 60      |  |  |  |
| 547  | Yarns of jute, twisted or not ..... G. W. 100 kilos.  |  |  | 556   | Piqué, of flax, hemp or other vegetable fibres, up to 65 cm. in width ..... 100 metres  |            |  |  |  |
| (a)  | Yarns of flax, hemp, ramie and other vegetable fibres n. e. p. f. .... N. W. kilo.  | 0 30   |  | (a)   | Same, over 65 cm. in width: for every 5 cm. or fraction of 5 ..... 100 metres   | 1 10       |  |  |  |
| 548  | Yarns, twines, rope, cords, twisted of two or more ends, of flax, hemp, ramie or other vegetable fibres, n. e. p. f.:   |  |  | Note.—Piqués dutiable under paragraph 556 shall be subject to the provisions of paragraph 449, of Schedule B, relating to cotton plumes.                |   |            |  |  |  |
| (a)  | Weighting up to 30 grams per 100 metres ..... N. W. kilo.   | 0 50   |  | 557   | Tulles and netting of all kinds, plain and of uniform mesh or net, for each 13 cm. or fraction thereof in width ..... metre   | 0 045      |  |  |  |
| (b)  | Weighting over 30 grams, but not more than 250 grams per 100 metres ..... G. W. kilo.   | 0 25   |  | (a)   | The same not of uniform mesh or net, figured or embroidered on the loom, or by hand, for each 13 cm. or fraction thereof in width ..... metre   | 0 06       |  |  |  |
| (c)  | Weighting over 250 grams per 100 metres ..... G. W. kilo.   | 0 12   |  | (b)   | The same, made up into articles of any kind not provided for in this tariff ..... N. W. kilo.   | 7 00       |  |  |  |
| Note.—Dutiable under paragraph 547 and 548 shall include weight of bobbins, spools or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained.   |   |  |  |   |   |            |  |  |  |
| 549  | Flax, hemp, jute, ramie and other vegetable fibres n. e. p. f. in:  |  |  | 558   | Laces of any kind, of flax, hemp or other vegetable fibres, for every 2 cm. or fraction thereof in width ..... 100 metres   | 3 60       |  |  |  |
| (a)  | Seines and fishing nets, finished or not ..... N. W. kilo.  | 0 60   |  | (a)   | All articles made up entirely of lace, of flax, hemp or other vegetable fibres, except handkerchiefs ..... N. W. kilo.  | 14 00      |  |  |  |
| (b)  | Fly nets for horses ..... doz.  | 36 00  |  | Note.—No made up lace articles shall pay a less rate of duty than 60 % ad val.  |   |            |  |  |  |
| (c)  | Nets for tennis courts, single ..... " 54 00  |  |  | 559   | Mosquito bars of flax, hemp or other vegetable fibres, net of tulle or netting ..... N. W. kilo.  | 3 00       |  |  |  |
| (d)  | Nets for tennis courts, double ..... " 72 00  |  |  | 560   | "Swiss" embroideries and insertions of flax, hemp or other vegetable fibres, up to 3 cm. in width, ..... 100 metres   | 5 00       |  |  |  |
| (e)  | Hammocks of webbing, net or cord ..... " 36 00  |  |  | (a)   | The same, wider, for each centimetre or fraction thereof in width, surtax ..... 100 metres  | 1 00       |  |  |  |
| (f)  | Same of textiles ..... " 27 00  |  |  | 561   | Flax, hemp or other vegetable fibres in ribbons, braids, tape, galloons; and generally trimmings of similar manufacture, n. e. p. f. (except laces, Swiss embroideries, and elastic ribbons or tape), for each centimetre or fraction thereof in width ..... 100 metres | 0 50       |  |  |  |
| (g)  | Shoe and corset laces, flat round, tubular or twisted ..... N. W. kilo.   | 1 75   |  | Note.—Measurement of articles dutiable under paragraphs 557, 558, 559 and 561 shall be taken at extreme width, including scallops or other projections. |   |            |  |  |  |
| (h)  | Same in the piece ..... " 1 25  |  |  | 562   | Fringes and trimmings, not in the forms mentioned in paragraph 561 ..... N. W. kilo.  | 4 00       |  |  |  |
| (i)  | Warchguards and eyelash cords ..... " 7 00  |  |  | 563   | Articles made up entirely or in chief value of the trimmings, braids, ribbons, tape or galloons, classified under paragraphs 561 and 562 ..... N. W. kilo.  | 8 00       |  |  |  |
| (j)  | Tassels and tasselled cord, even if in part of wood or other stiffening material ..... N. W. kilo.  | 3 00   |  | 564   | Ribbons, bands, or webbing for the manufacture of cinches, saddle girths, driving reins and the like, of flax, hemp, or other vegetable fibres, not cut to measure ..... N. W. kilo.  | 0 825      |  |  |  |
| 550  | Jute, gunny or Calcutta bagging or burlap in the piece ..... G. W. 100 kilos.   | 1 50   |  | 565   | Cinches, surcingle, saddle girths, headstalls and halters, of flax, hemp, or other vegetable fibres in hose (or hose of these materials and rubber), to be used with machinery or not ..... N. W. kilo.   | 1 00       |  |  |  |
| (a)  | Same made up into bags ..... " 2 00   |  |  | 566   | Flax, hemp, or other vegetable fibres in hose (or hose of these materials and rubber), to be used with machinery or not ..... N. W. kilo.   | 0 10       |  |  |  |
| 551  | Jute, gunny or Calcutta bagging or burlap, coloured or not, used in tapestry ..... G. W. 100 kilos.   | 10 00  |  | (a)   | The same materials in belt for machinery ..... N. W. kilo.  | 0 30       |  |  |  |
| (a)  | Same made up into articles not provided for ..... N. W. kilo.   | 0 20   |  | Note.—The weight of these fittings shall be included in the dutiable weight if attached.  |   |            |  |  |  |
| 552  | Textiles of flax, hemp, jute, ramie or other vegetable fibres not specially mentioned, plain, twilled or figured on the loom, weighing over 25 kilos. per 100 sq. metres:   |  |  | 567   | Floor oil cloth or linoleum, tacked with, or based on jute, hemp, flax or other vegetable fibres, or not ..... N. W. kilo.  | 0 06       |  |  |  |
| Threads per square of 6 mm.: Width up to 78 cm.: For each 13 cm. or fraction of 13:  |   | Width over 78 cm. For each 13 cm. or fraction of 13: |  | 568   | Bed sheets and pillow cases of flax, hemp or other vegetable fibre textiles, plain, ..... N. W. kilo.   | 1 00       |  |  |  |
| (a)  | Up to 10 threads ..... \$ 4.20 per 100 m.   | \$ 0.70 per 100 m.                                   |  | (a)   | Same, embroidered (even though only with initials or monograms), or with trimmings or lace ..... N. W. kilo.  | 3 00       |  |  |  |
| (b)  | 11 to 20 " ..... 6.30 " 1.05 "  |  |  | Note.—None of the articles classified under paragraph 568 (a) shall pay a less rate of duty than 5 % ad val.  |   |            |  |  |  |
| (c)  | 21 to 30 " ..... 9.45 " 1.57 "  |  |  | 569   | Table cloths of any kind, of flax, hemp, or other vegetable fibres, n. e. p. f. separate, or in pieces indicating by design or marking their identity for ultimate use as table cloth, not exceeding 2.5 sq. metres in area, ..... doz.                                 | 8 00       |  |  |  |
| (d)  | 31 to 40 " ..... 14.17 " 2.36 "   |  |  | (a)   | And in addition ..... N. W. kilo.   | 0 20       |  |  |  |
| (e)  | Over 40 " ..... 21.25 " 3.54 "  |  |  | (a)   | The same, exceeding 2.5 sq. metres in area, for each half sq. metre or fraction thereof ..... doz.  | 1 60       |  |  |  |
| 553  | Textiles of flax, hemp, jute, ramie, and other vegetable fibres, not specially mentioned, plain, twilled or figured on the loom, weighing over 10 but not more than 25 kilos. per 100 sq. metres:                                   |  |  | (a)   | And in addition ..... N. W. kilo.   | 0 20       |  |  |  |
| Threads per square of 6mm.: Width up to 78 cm.: For each 13 cm. or fraction of 13:   |   | Width over 78 cm. For each 13 cm. or fraction of 13: |  | Note.—Table cloths embroidered with initials or monograms only shall pay a surtax of 10% on the duty.   |   |            |  |  |  |
| (a)  | Up to 10 threads ..... \$ 4.80 per 100 m.   | \$ 0.80 per 100 m.                                   |  | Note.—Those embroidered otherwise than with initials or monograms only shall pay a surtax of 50%.   |   |            |  |  |  |
| (b)  | 11 to 20 " ..... 7.20 " 1.20 "  |  |  | 570   | Napkins of any kind, of flax, hemp, or other vegetable fibres, separate, or in pieces, indicating by design or marking their identity for ultimate use as napkins, containing up to 625 sq. centimetres each, ..... doz.  | 0 50       |  |  |  |
| (c)  | 21 to 30 " ..... 10.80 " 1.80 "   |  |  | (a)   | And in addition ..... N. W. kilo.   | 0 20       |  |  |  |
| (d)  | Over 30 " ..... 16.20 " 2.70 "  |  |  | (a)   | The same containing more than 625 sq. centimetres each, for every 100 sq. centimetres or fraction thereof ..... N. W. kilo.   | 0 08       |  |  |  |
| 554  | Textiles of flax, hemp, jute, ramie, and other vegetable fibres not specially mentioned, plain, twilled, or figured on the loom, weighing not more than 10 kilos. per 100 sq. metres:   |  |  | (a)   | And in addition ..... N. W. kilo.   | 0 20       |  |  |  |
| Threads per square of 6mm.: Width up to 78 cm.: For each 13 cm. or fraction of 13:   |   | Width over 78 cm. For each 13 cm. or fraction of 13: |  | Note.—Napkins embroidered otherwise than with initials or monograms only shall pay a surtax of 50%.   |   |            |  |  |  |
| (a)  | Up to 20 threads ..... \$ 8.40 per 100 m.   | \$ 1.40 per 100 m.                                   |  | Note.—In the ascertainment of dimensions of table cloths and napkins, fringes shall be included.  |   |            |  |  |  |
| (b)  | 21 to 30 " ..... 12.00 " 2.10 "   |  |  | 571   | Handkerchiefs of flax, hemp, or other vegetable fibres, separate, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. centimetre per handkerchief ..... doz.  | 0 025      |  |  |  |
| (c)  | Over 30 " ..... 18.90 " 3.15 "  |  |  | (a)   | The same, each folded, even in slight degree, for each 100 sq. centimetres per handkerchief ..... doz.  | 0 01       |  |  |  |
| Note.—Textiles classified under paragraphs 552 to 554 inclusive, if dyed in the piece, or printed, or dyed and printed in the piece, bleached or partially bleached, or manufactured with dyed yarns, shall be dutiable according to width and thread count, with a surtax of 25 %. Any of the processes mentioned, applied to yarns or threads forming the piece, before weaving, shall also be taken into consideration for the application of the preceding surtax. |   |  |  |   |   |            |  |  |  |
| 555  | Flax, hemp, jute, ramie, and other vegetable fibres, not specially mentioned, in textiles called tapestry, or similar textiles for upholstering furniture, or for curtains, and similar articles, up to 78 cm. in width ..... metre | 0 42   |  | (b)   | The same, trimmed or with lace, even in slight degree, or having drawn work, for each 100 sq. centimetres per handkerchief ..... doz.   | 0 06       |  |  |  |
| (a)  | The same, wider, for every 13 cm. or fraction of 13 ..... metre   | 0 07   |  | (c)   | The same, of flax, hemp, or other vegetable fibre lace, or in which lace is the component material of chief value, for each 100 sq. centimetres per handkerchief ..... doz.   | 0 01       |  |  |  |
| (b)  | Table covers, curtains or similar articles of a plain surface ..... each 100 sq. cm.  | 0 006  |  | Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width including scalloping, edging, lace or trimming                 |   |            |  |  |  |
| (c)  | Other articles of the same textile ..... N. W. kilo.  | 3 00   |  |   |   |            |  |  |  |
| Note.—Textiles or articles mentioned in paragraph 555, embroidered or woven, or trimmed (even if in slight proportion), shall pay a surtax of 50 %.  |   |  |  |   |   |            |  |  |  |
| Note.—Measurement of made up articles dutiable under paragraph 555 shall be taken at the greatest length and fullest width, but not including fringe.  |   |  |  |   |   |            |  |  |  |



| Nos. |   | Dols. cts. | Nos. |  | Dols. cts. |
|------|---|------------|------|--|------------|
| 608  | Textiles of wool or hair in shawls, scarfs, and generally similar articles (not knitted), cut, or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs:  |            | 626  | Articles made up entirely or in chief value of tulle, netting or lace, of natural or artificial silk,.....N. W. kilo.  | 14 00      |
|      | (a) For each 100 square cms. of surface per shawl   | 0 06       | 627  | Natural or artificial silk, knitted, with or without needle-work:  |            |
|      | (b) Same, embroidered, even in slight proportion, or with appliqué work, trimming, lace, or drawn work, for each 100 sq. cms. of surface, per shawl   | 0 09       |      | (a) Shirts, jerseys, undershirts and drawers, for men and women .....  | 12 00      |
|      | Note.—Dimensions of articles classified under paragraph 608 shall be taken at the extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringes.   |            |      | Note.—Undershirts and drawers united in one piece shall be counted as two pieces.  |            |
| 609  | Women's short capes, jackets or boleros of wool or hair textiles, plain .....   | 18 00      |      | (b) Sto-kings and socks.....doz. pairs   | 6 00       |
| 610  | Women's long capes or overcoats of wool or hair textiles, plain .....   | 24 00      |      | Note.—The articles enumerated in paragraphs 627 (a) and 627 (b), when for children's wear, shall pay 60 % of the duty provided.  |            |
| 611  | Women's dresses of wool or hair textiles, plain .....   | 60 00      |      | (c) Gloves and mittens .....   | 4 50       |
| 612  | Wrappers, dominoes, and kimonoes, of wool or hair textiles plain .....  | 24 00      |      | (d) Shawls, knitted (not lace) .....   | 6 00       |
| 613  | Waists, shirt waists, or bolices, of wool or hair textiles, plain .....   | 18 00      |      | And in addition .....  | 3 00       |
| 614  | Skirts of wool or hair textiles, plain .....  | 30 00      |      | Note.—None of the articles classified under paragraph 627 shall pay a less rate of duty than 50 % ad val.  |            |
|      | Note.—Any of the articles enumerated in paragraphs 609 to 614 inclusive, if embroidered, with trimmings, appliqué or drawn work, shall pay a surtax of 50 %.  |            | 628  | Natural or artificial silk in woven shawls, scarves, and generally similar articles (not of lace or knitted) or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs, for each 100 sq. centimetres of surface per shawl.....doz. shawls | 0 09       |
|      | Note.—Articles enumerated in said paragraphs, when for children, shall pay 60 % of the rates provided.  |            |      | (a) The same, embroidered, even in slight proportion, or with appliqué, trimming, lace, or drawn work, for each 100 sq. cm. of surface per shawl,doz. shawls   | 0 12       |
|      | Note.—None of the articles classified under paragraphs 609 to 614 inclusive shall pay a less rate than 50 % ad val.   |            |      | Note.—Dimensions of shawls shall be taken at extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringe.  |            |
| 615  | Coats of wool or hair, for men .....  | 36 00      | 629  | Natural or artificial silk in handkerchiefs, cut, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. cm. of surface per handkerchief .....  | 0 06       |
|      | (a) Dress coats and "Prince Albert" coats of wool or hair textiles .....  | 72 00      |      | (c) The same, embroidered, even in slight proportion, or with appliqué, trimmings, lace or drawn work, for each 100 sq. centimetres of surface per handkerchief .....  | 0 12       |
|      | (b) Vest of wool or hair textiles .....   | 18 00      |      | Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width, including scalloping, edging, lace or trimming.  |            |
|      | (c) Trousers of wool or hair textiles .....   | 36 00      | 630  | Women's short capes, jackets or boleros, of all kinds, of natural or artificial silk .....   | 36 00      |
|      | (d) Overcoats of wool or hair textiles, for men ..  | 72 00      | 631  | Women's long capes or overcoats, of all kinds, of natural or artificial silk .....   | 60 00      |
|      | Note.—The articles mentioned in paragraph 615, when for boys, shall pay 60 % of the rates provided.   |            | 632  | Women's dresses of all kinds, of natural or artificial silk .....  | 120 00     |
|      | Note.—The duties on articles or manufactures of wool, flock wool, hair, or wastes of these materials, not specified in Schedule F, shall be applied as on manufactures and articles of the same structure as mentioned in Schedule D, with a surtax of 100 % without prejudice to the operation of any conditional <i>ad valorem</i> provision. |            | 633  | Wrappers, dominoes and kimonoes, or any kind, of natural or artificial silk .....  | 60 00      |
| 616  | All articles, objects, or manufactures of wool, flock wool, or wastes of these materials, n. e. p. f., N. W. kilo.  | 2 00       | 634  | Waists, shirt waists or bolices, of any kind, of natural or artificial silk .....  | 45 00      |
|      | Note.—None of the articles classified under paragraph 616 shall pay a less rate of duty than 50 % ad val.   |            | 635  | Skirts, of any kind, of natural or artificial silk .....   | 15 00      |
|      |   |            | 636  | Undershirts and bloomers of any kind, of natural or artificial silk .....  | 45 00      |
|      |   |            |      | Note.—The articles enumerated in paragraphs 630 to 636 inclusive, when for children's wear, shall pay 60 % of  |            |

## SCHEDULE G.

## SILK, NATURAL OR ARTIFICIAL, AND MANUFACTURES THEREOF.

|  |             |      |
|--|-------------|------|
| 617 Silk waste and cocoons   | N. W. kilo. | 3 00 |
| 618 Spun silk, twisted or not, including chenille  | " "         | 4 50 |
| Note.—The net weight of articles classified under paragraph 618 shall include weight of bobbins, spool or other holders on which wound, customarily employed for this purpose, as well as the weight of cardboard boxes or paper within which contained. |             |      |
| 619 Mixed textiles of natural or artificial silk, with either warp or weft entirely of cotton or other vegetable fibres, except plushes, velvets, tulle or pile fabrics:   |             |      |
| (a) Weighing up to 25 grams per sq. metre  | N. W. kilo. | 0 15 |
| And in addition  | N. W. kilo. | 1 50 |
| (b) Weighing over 25 grams, but not more than 50 grams per sq. metre   | N. W. kilo. | 0 25 |
| And in addition  | N. W. kilo. | 1 00 |
| (c) Weighing over 50 grams per sq. metre   | N. W. kilo. | 0 40 |
| And in addition  | N. W. kilo. | 1 00 |
| 620 Textiles of natural or artificial silk, pure or mixed with other fibres or filaments in any proportion, n. e. p. f.:   |             |      |
| (a) Weighing up to 25 grams per sq. metre  | N. W. kilo. | 0 30 |
| And in addition  | N. W. kilo. | 1 50 |
| (b) Weighing over 25 grams, but not more than 50 grams per sq. metre   | N. W. kilo. | 0 50 |
| And in addition  | N. W. kilo. | 3 00 |
| (c) Weighing over 50 grams per sq. metre   | N. W. kilo. | 0 80 |
| And in addition  | N. W. kilo. | 3 00 |

Note.—Measurements of plush or crepe textiles shall be taken with the folds or pleats extended.

|   |             |      |
|---|-------------|------|
| 621 Natural or artificial silk, or natural or artificial silk mixed with other fibres or filaments in any degree or proportion, in ribbons, braids, tape, galloons, elastic crepe, not also generally trimmings of similar manufacture, n. e. p. f. (except laces, for each 5 millimetres or fraction thereof in width) | N. W. kilo. | 0 10 |
|---|-------------|------|

Note.—Measurements of articles dutiable under paragraph 621 shall be taken at extreme width, including scallops.

|  |             |       |
|--|-------------|-------|
| 622 Fringes and trimmings (except laces of natural or artificial silk, not in any of the forms mentioned in paragraph 621)       | N. W. kilo. | 6 00  |
| 623 Articles made up entirely or in chief value of the trimmings, ribbons, bands or galloons mentioned in paragraphs 621 and 622 | N. W. kilo. | 12 60 |
| 624 Tulle and netting of all kinds, of natural or artificial silk, for each 5 cm. or fraction thereof in width                   | N. W. kilo. | 0 05  |

Note.—Tulle or netting of less than 45 cm. in width shall be dutiable as lace, and shall therefore not be classified under paragraph 624.

|   |             |      |
|---|-------------|------|
| 625 Laces of any kind, of natural or artificial silk, for every 2 cm. or fraction of 2 cm. in width | N. W. kilo. | 3 80 |
|---|-------------|------|

|  |  |             |        |
|--|--|-------------|--------|
| 626 Articles made up entirely or in chief value of tulle, netting or lace, of natural or artificial silk   |  | N. W. kilo. | 14 00  |
| 627 Natural or artificial silk, knitted, with or without needle-work   |  | N. W. kilo. |        |
| (a) Shirts, jerseys, undershirts and drawers, for men and women  |  | doz.        | 12 00  |
| Note.—Undershirts and drawers united in one piece shall be counted as two pieces.  |  |             |        |
| (b) Sto-kings and socks  |  | doz. pairs  | 6 00   |
| Note.—The articles enumerated in paragraphs 627 (a) and 627 (b), when for children's wear, shall pay 60 % of the duty provided.  |  |             |        |
| (c) Gloves and mittens   |  | doz. pairs  | 4 50   |
| (d) Shawls, knitted (not lace)   |  | doz.        | 6 00   |
| And in addition  |  | doz.        | 3 00   |
| Note.—None of the articles classified under paragraph 627 shall pay a less rate of duty than 50 % ad val.  |  |             |        |
| 628 Natural or artificial silk in woven shawls, scarves, and generally similar articles (not of lace or knitted) or in pieces indicating by design or marking their identity for ultimate use as shawls or scarfs, for each 100 sq. centimetres of surface per shawl |  | doz.        | 0 09   |
| (e) The same, embroidered, even in slight proportion, or with appliqué, trimming, lace, or drawn work, for each 100 sq. cm. of surface per shawl   |  | doz.        | 0 12   |
| Note.—Dimensions of shawls shall be taken at extreme width and greatest length, including scalloping, edging, lace or trimming, but not fringe.  |  |             |        |
| 629 Natural or artificial silk in handkerchiefs, cut, or in pieces indicating by design or marking their identity for ultimate use as handkerchiefs, for each 100 sq. cm. of surface per handkerchief  |  | doz.        | 0 06   |
| (c) The same, embroidered, even in slight proportion, or with appliqué, trimmings, lace or drawn work, for each 100 sq. centimetres of surface per handkerchief  |  | doz.        | 0 12   |
| Note.—The dimensions of handkerchiefs shall be taken at extreme length and fullest width, including scalloping, edging, lace or trimming.  |  |             |        |
| 630 Women's short capes, jackets or boleros, of all kinds, of natural or artificial silk   |  | doz.        | 36 00  |
| 631 Women's long capes or overcoats, of all kinds, of natural or artificial silk   |  | doz.        | 60 00  |
| 632 Women's dresses of all kinds, of natural or artificial silk  |  | doz.        | 120 00 |
| 633 Wrappers, dominoes and kimonoes, or any kind, of natural or artificial silk  |  | doz.        | 60 00  |
| 634 Waists, shirt waists or bolices, of any kind, of natural or artificial silk  |  | doz.        | 45 00  |
| 635 Skirts, of any kind, of natural or artificial silk   |  | doz.        | 15 00  |
| 636 Undershirts and bloomers of any kind, of natural or artificial silk  |  | doz.        | 45 00  |
| Note.—The articles enumerated in paragraphs 630 to 636 inclusive, when for children's wear, shall pay 60 % of the duty provided.   |  |             |        |
| Note.—None of the articles classified under paragraphs 630 to 636 inclusive shall pay a less rate of duty than 50 % ad val.  |  |             |        |
| 637 Shirts for men, of natural or artificial silk  |  | doz.        | 18 00  |
| 638 Neckties, of natural or artificial silk  |  | doz.        | 1 20   |
| 639 Bow neckties, of natural or artificial silk  |  | doz.        | 0 72   |
| Note.—None of the articles classified under paragraphs 638 and 639 shall pay a less rate of duty than 50 % ad val.   |  |             |        |
| 640 Umbrella or parasol covers, of natural or artificial silk  |  | doz.        | 9 00   |
| (a) Umbrella or parasol sheaths, of natural or artificial silk   |  | doz.        | 1 80   |
| 641 Shoe cover laces, of natural or artificial silk, flat, round, tubular or twisted, separated or not   |  | N. W. kilo. | 3 50   |
| 642 Oiled silk for surgical purposes   |  | N. W. kilo. | 2 00   |
| 643 Watchbands and eyeglass cords, of natural or artificial silk   |  | N. W. kilo. | 10 50  |
| (c) Artificial flowers, fruits, of silk or artificial silk, pistils, or parts of these   |  | N. W. kilo. | 12 00  |

Note.—The duties on articles or manufactures of silk, floss silk or artificial silk, not specified in Schedule G, shall be applied as on manufactures and articles of same structure mentioned in Schedule D, with a surtax of 200 %, without prejudice to the operation of any conditional *ad valorem* provision.

|   |             |      |
|---|-------------|------|
| 644 All articles, objects, or manufactures of natural or artificial silk, n. e. p. f. | N. W. kilo. | 6 00 |
|---|-------------|------|

Note.—None of the articles classified under paragraph 644 shall pay a less rate of duty than 50 % ad val.

## SCHEDULE H.

## PAPER AND MANUFACTURES THEREOF.

|  |                  |      |
|--|------------------|------|
| 645 Paper pulp and wool pulp for manufacture of paper                                | G. W. 100 kilos. | 0 50 |
| 646 Paper cuttings or waste, suitable only for packing or for manufacture into paper | G. W. 100 kilos. | 0 50 |
| 647 Paper confetti or serpentine   | N. W. kilo.      | 0 25 |
| 648 Common wrapping paper, including straw and wool paper                            | G. W. 100 kilos. | 2 00 |
| 649 Manila paper   | G. W. 100 kilos. | 1 00 |

Note.—The paper classified under paragraph 648 and, if manufactured into bags for holding goods, shall be dutiable under their respective paragraphs with a surtax of 50 %. If printed, whether in sheets or bags, the same shall be dutiable under the respective paragraphs with a surtax of 100 %.

|   |                  |       |
|---|------------------|-------|
| 650 Writing paper for letters, blank books, bonds and records, unprinted, white or coloured, ruled or unruled, cut to size or in large sheets | N. W. 100 kilos. | 12 00 |
|---|------------------|-------|

(a) Note paper, envelopes and cards, usually packed in boxes of a certain number N. W. kilo. | 0 30 |



SCHEDULE II.—PAPER AND MANUFACTURES THEREOF continued.

| Nos.  | Dols. etc.       |
|---|------------------|
| (b) Same, embossed, engraved, printed or lithographed in any degree, even in the form of a monogram   | N. W. kilo. 0 90 |
| 651 Cloth lined envelopes   | " " 0 36         |
| (a) Same printed  | " " 0 72         |
| 652 Manila envelopes of any size  | " " 0 18         |
| (a) The same, printed   | " " 0 36         |
| 653 Envelopes not provided for  | " " 0 24         |
| (a) The same, printed, including mounting paper and envelopes   | N. W. kilo. 0 48 |
| 654 Paper with printed headlines, billheads, bills of lading, receipts, drafts, and the like, all of these and similar articles, printed but not engraved or lithographed, for use in books or pads, bound or not | " " 0 48         |
| (a) The same, engraved, lithographed, embossed, or printed in colours   | N. W. kilo. 0 75 |
| 655 Blank card-board of all kinds   | " " 0 30         |
| (a) The same, printed   | " " 0 60         |
| (b) The same, lithographed, embossed or engraved  | N. W. kilo. 0 90 |
| 656 Price or direction labels or tags, gummed or not  | N. W. kilo. 0 24 |
| (a) Shipping tags   | " " 0 12         |
| Note.—Articles dutiable under paragraph 656, if printed, shall be liable to a surtax of 100%  |                  |
| 657 Blank books, ruled or not, and with numbered pages or not   | N. W. kilo. 0 18 |
| (a) The same, printed even in a slight degree   | " " 0 24         |
| Note.—Articles dutiable under paragraph 657 with covers of leather or silk shall pay duty according to their class with a surtax of 40%   |                  |
| 658 Pocket note books, leaves not to exceed 200 sq. cms. in area  | N. W. kilo. 0 30 |
| (a) The same, with covers of silk or leather  | " " 0 50         |
| Note. When the leaves of pocket note books exceed 200 sq. cms. in area they shall be dutiable under paragraph 657.  |                  |
| 659 Blank music paper   | N. W. kilo. 0 18 |
| 660 Albums for drawings, photographs, and post cards, with cover of wool or of cardboard or bound in cotton or linen cloth  | N. W. kilo. 0 30 |
| (a) The same, with cover of Chinese or Japanese lacquer, leather, skin, silk or velvet, plain or with ornaments of any kind except gold, silver, mother-of-pearl, ivory or tortoise shell                         | N. W. kilo. 0 50 |
| (b) The same, with covers of any kind or ornamented with gold, silver, ivory, mother-of-pearl or tortoise shell   | N. W. kilo. 1 50 |
| And in addition   | ad val. 50 %     |
| 661 Albums, containing prints, chromes, lithographs, or photographs shall pay duty according to their class with a surtax of 100%   | N. W. kilo. 0 75 |
| 662 Engravings, drawings, photographs, maps and charts, n. e. p. f., hand painted designs or drawings in oil, crayon, water colour, pastel, and pen and ink drawings, and generally pictorial designs             | N. W. kilo. 0 50 |
| 663 Labels, bands and wrappers for cigars, cigarettes or other purposes, lithographic, chromothographic etc.  |                  |
| (a) Up to three printings or colours  | N. W. kilo. 0 15 |
| (b) From four to seven printings or colours   | " " 0 30         |
| (c) From eight to thirteen printings or colours   | " " 0 60         |
| (d) Of more than thirteen printings or colours including all articles printed wholly or in part in metal leaf   | N. W. kilo. 1 20 |
| Note.—Embossing or dry printing or stamping, without colour, shall be counted as one print; printing with metal powder shall be counted as three prints.  |                  |
| 664 Wall paper, embossed, gilt, silvered or velveted  | N. W. kilo. 0 16 |
| 665 Wall paper of any kind, and paper for lining and covering trunks or valises   | N. W. kilo. 0 08 |
| 666 Abrasive paper and cloth, not otherwise provided for  | N. W. kilo. 0 12 |
| 667 Blotting paper, cut or uncut (even if printed)  | " " 0 05         |
| 668 Gilt or waxed paper, of any kind, including mimeographing, and oil heard for copying  | N. W. kilo. 0 04 |
| 669 Copying tissue and silk paper   | " " 0 15         |
| (a) The same, in books or rolls   | " " 0 25         |
| 670 Toilet paper of any kind in rolls or packages   | G. W. kilo. 0 04 |
| 671 Paper rolls for the automatic or mechanical production of music   | N. W. kilo. 0 50 |
| 672 Streetry paper, surface coated paper of all kinds not elsewhere mentioned, drawing and tracing paper and cloth, crepe, filter and other impurities  | N. W. kilo. 0 10 |
| Note.—Provided that none of the articles classified under paragraph 672 shall pay a less rate of duty than 50% ad val.  |                  |
| 673 Albumen paper   | N. W. kilo. 0 20 |
| 674 Sustained paper   | " " 0 60         |
| 675 Carbon paper  | " " 0 50         |
| 676 Cigarette paper, printed or not, in sheets or in size of a single cigarette   | N. W. kilo. 0 20 |
| (a) The same in rolls, or in other forms  | " " 0 15         |
| 677 Bristol board, and gilded or surface coated cardboard, in sheets  | N. W. kilo. 0 08 |
| 678 Cardboard in sheets, not elsewhere provided for   | N. W. kilo. 0 03 |
| 679 Pasteboard and cardboard photographic mounts, index cards, button cards, and cards for similar uses   | N. W. kilo. 0 15 |
| 680 Boxes, not fancy, of common cardboard, set up or not, or folding, including letter files  | N. W. kilo. 0 10 |
| 681 Boxes, of cardboard or pasteboard, not provided for   | " " 0 20         |
| 682 Paper napkins and lanterns, of any kind   | N. W. kilo. 0 25 |
| 683 Playing cards, of any kind  | " " 0 50         |
| Note.—Playing cards shall not pay a less rate of duty than 50% ad val.  |                  |

| Nos.   | Dols. etc.            |
|--|-----------------------|
| 684 Prepared paper for roofing or sheathing  | G. W. 100 kilos. 2 00 |
| 685 Artificial flowers, buds, fruits, leaves, seeds, pistils or stems of paper, or parts of these                                      | N. W. kilo. 1 00      |
| 686 Travelling bags, hand bags, satchels, and the like of cardboard, without leather parts other than corners, straps and strap guards | N. W. kilo. 0 30      |
| 687 Paper bands or ribbons for telegraphic instruments   | N. W. kilo. 0 10      |
| 688 The same, for other uses, except serpentines   | " " 0 20              |
| 689 Black board or slate paper   | " " 0 10              |
| (a) Slates or books made thereof   | " " 0 20              |
| 690 Postcards of any kind, printed, with or without photographs  | N. W. kilo. 1 00      |
| 691 Paste and carton pierre ( <i>papier mâché</i> ), unwrought   | N. W. kilo. 0 02      |
| 692 The same, wrought  | " " 0 10              |
| 693 All other manufactures of paper, pasteboard, and cardboard, or in chief value of these materials                                   | N. W. kilo. 0 40      |
| Note.—The articles dutiable under paragraph 693 shall not pay a less rate of duty than 50% ad val.                                     |                       |

## SCHEDULE I.

## WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY AND ARTICLES MANUFACTURED THEREOF.

## GROUP I.

## Wood and manufactures thereof.

|  |                        |
|--|------------------------|
| 694 Ordinary wood in logs, boards, planks, beams, masts, and timbers for ship building   | cubic metre 1 50       |
| 695 Fine wood in logs, boards, planks, beams, masts, and timbers for ship building   | " " 8 50               |
| 696 Shooks for boxes, trunks and coffins, of ordinary wood, except for boxes used in apiculture  | cubic metre 4 50       |
| (a) Box shooks for packing products of national industry   | cubic metre 3 00       |
| 697 Shooks for boxes, trunks and coffins, of fine wood   | " " 17 50              |
| 698 Veneers of fine wood for cabinet or for furniture manufacture  | G. W. 100 kilos. 10 00 |
| 699 Laths of wood for base on which plaster is spread  | 1,000 1 00             |
| 700 Shingles   | " " 1 50               |
| 701 Strips of wood, plain, painted or not, for blinds  | G. W. kilo. 0 10       |
| 702 Window blinds, screens or shades of wood not elsewhere specially mentioned   | G. W. kilo. 0 15       |
| 703 Wooden ladders of all kinds  | G. W. 100 kilos. 6 00  |
| 704 Doors, windows, frames for same, and lattice or grille work of common wood   | G. W. 100 kilos. 9 00  |
| 705 The same, of fine wood   | N. W. kilo. 18 00      |
| 706 Mouldings of wood, plain   | " " 0 05               |
| 707 Mouldings of wood, varnished, painted, stained, bronze gilt, covered or partly covered with plaster of Paris and metal paint or leaf finish  | N. W. kilo. 0 10       |
| Note.—Mouldings made up into articles such as picture frames, mirror frames, cornices etc., shall be dutiable under paragraphs 706 and 707 with a surtax of 100 %  |                        |
| 708 Wood of any kind   |                        |
| (a) In staves, hoops and headings  | G. W. 100 kilos. 2 00  |
| (b) In barrels or kegs, not watertight; and in buckets and tubs, watertight or not   | G. W. 100 kilos. 4 00  |
| 709 Tubs, pipes, hogheads, kegs and other similar wooden receptacles, watertight, imported separately or as containers for merchandise that is not dutiable on the gross weight  |                        |
| (a) Capacity up to 3 litres  | each 0 10              |
| (b) " over 3 litres and not exceeding 10 litres  | each 0 20              |
| (c) " " 10 " " " 50 litres   | each 0 40              |
| (d) " " 50 " " " 120 litres  | each 0 75              |
| (e) " " 120 " " " 240 litres   | each 1 50              |
| (f) " " 240 " " " 480 litres   | each 3 00              |
| (g) " " 480 " " " 960 litres   | each 6 00              |
| 710 Furniture of Vienna or other bent wood, assembled or not, and all parts thereof  | G. W. 100 kilos. 10 00 |
| 711 Folding chairs or stools, complete or not, not covered with textiles   | G. W. 100 kilos. 6 00  |
| 712 The same, covered wholly or in part with cotton, or vegetable fibre textiles, or with cane   | G. W. 100 kilos. 10 00 |
| 713 The same, covered with other material  | " " 12 00              |
| 714 Chairs, armchairs, rockers and sofas, stools and benches, of common wood   | G. W. 100 kilos. 6 00  |
| 715 Same, imported incomplete  | " " 20 00              |
| 716 Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with seats or backs of cane or straw   | G. W. 100 kilos. 8 00  |
| (a) Same imported incomplete   | " " 20 00              |
| 717 Chairs, armchairs, rockers and sofas, stools and benches, of common wood, with backs or seats upholstered or covered with cotton or vegetable fibre textiles or olefin   | G. W. 100 kilos. 12 00 |
| (a) Same imported incomplete   | " " 20 00              |
| 718 Chairs, armchairs, rockers, sofas, stools and benches, of common wood, with backs, seats, or arms upholstered or covered with textiles or materials not mentioned in paragraph 717, and parts of same when imported separately   | G. W. 100 kilos. 20 00 |
| Note.—The articles classified under paragraphs 711 to 718 inclusive, if manufactured wholly or in part of fine woods, or of common woods covered or veneered with fine woods, shall be liable to a surtax of 100 % on the rate applicable to such articles of common wood. |                        |
| 719 Bam of wood  | G. W. 100 kilos. 20 00 |

| Nos.  |  | Dols. cts | Nos.   |   | Dols. cts. |
|---|--|-----------|--|---|------------|
| Note.—None of the articles classified under paragraph 719 shall pay a less rate of duty than 50 % <i>ad val.</i>  |  |           | Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % <i>ad val.</i>   |   |            |
| 720   | Barbers', dentists' and surgeons' chairs and operating and surgeons' tables and parts thereof, of any material   | 25 00     | 760  | Furniture and parts thereof, of common wood, n. e. p. f.  | 7 50       |
|   | G. W. 100 kilos.   |           |  | G. W. 100 kilos.  |            |
| 721   | Billiard, pool and tables for similar games, and all parts thereof, except cloth   | 20 00     | (a)  | Same, inlaid, incrustated, or gilt, or upholstered, even in a slight degree   | 15 00      |
|   | (a) Cues for the same  | 6 00      |  | G. W. 100 kilos.  |            |
| 722   | Screens of wood, or of wood covered with cotton or vegetable fibre textiles, or paper  | 0 30      | 761  | Furniture, and parts thereof, of fine wood, or of common wood veneered wholly or in part with fine wood, n. e. p. f.  | 15 00      |
| 723   | All other screens with wooden frames, including carved wooden screens  | 0 45      |  | G. W. 100 kilos.  |            |
| 724   | Baskets of common wood, including bowls forming part thereof   | 0 25      | (a)  | Same, inlaid, incrustated, or gilt, or upholstered, even in a slight degree   | 30 00      |
| 725   | Same of fine wood  | 0 50      |  | G. W. 100 kilos.  |            |
| 726   | Chests or trunks of fine wood  | 125 00    | 762  | All other articles of wood, n. e. p. f.   | 15 00      |
| 727   | Same of common wood  | 12 00     |  |   |            |
| 728   | Wood cases ( <i>estuches</i> ) of all kinds, plain or ornamented or lined with any material, n. e. p. f.   | 0 75      | Note.—None of the articles classified under paragraphs 760, 761 and 762 shall pay a less rate of duty than 50 % <i>ad val.</i>   |   |            |
|   | (a) Same, lined with silk, mixed silk or plush   | 3 00      | Note.—The following shall be considered as fine woods:   |   |            |
| Note.—No article classified under paragraph 728 shall pay a less rate of duty than 50 % <i>ad val.</i>  |  |           | Amaranth, Apple, Bird's eye maple, Camphor, Cedar, Cherry, Ebony, Hazel, Holly, Iron wood, Jasmine, Lemoe, Lignum vitae, Mahogany, Medlar, Narra, Olive, Orange, Plum, Pomegranate, Rosewood, Sabote, Sassafras, Satinwood, Teak, Walnut, Yew. |   |            |
| 729   | Articles of wood, turned or not:   |           | GROUP II.  |   |            |
|   | (a) Bobbins, spindles, needle and pencil cases, boxes for pills, salves, powders and medicines   | 0 10      | <i>Rushes, cornhusks, seaweeds, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, cuir, wood shavings and analogous materials.</i>   |   |            |
|   | (b) Handles for tools and implements, except as elsewhere provided for   | 0 05      | 763  | Rushes, cornhusks, seaweeds, roots, osiers, straw, palm leaf, rattan, willow, cane, bamboo, esparto, cuir, wood shavings, and analogous materials, n. e. p. f.                                      | 10 00      |
|   | (c) Handles for brooms   | 0 03      |  | G. W. 100 kilos.  |            |
|   | (d) Oars   | 0 075     | (a)  | The same, dyed, but not further manufactured  | 12 50      |
| 730   | Articles of common wood:   |           |  | G. W. 100 kilos.  |            |
|   | (a) Match blocks   | 0 50      | 764  | The same, twisted into corlage  | 0 10       |
|   | (b) Match sticks, cut to length or not, toothpicks and shoe pegs   | 1 50      | 765  | The same, split or cut for chair seats, furniture etc.  | 0 30       |
|   | (c) Veneer ( <i>trinda</i> ) for match boxes   | 1 50      |  | G. W. 100 kilos.  |            |
|   | (d) Match boxes  | 3 00      | 766  | Mats or matting for floors, beds or walls, of any of the materials mentioned in paragraph 763   | 0 20       |
| 731   | Wooden bowling balls, bowling pins of all kinds, Indian clubs, dumb bells and wooden decoys  | 15 00     |  | G. W. 100 kilos.  |            |
| 732   | Bowling alleys and all wooden parts of same, except pins and balls   | 10 00     | 767  | The same, in door mats  | 0 15       |
| 733   | Baseball and cricket bats of wood  | 0 15      |  | N. W. "   |            |
| 734   | Tennis rackets, strung or not, of wood   | 0 50      | 768  | The same, in blinds or shades   | 0 25       |
|   | (a) Wooden presses for tennis rackets  | 0 25      |  | N. W. "   |            |
| 735   | Sieves and hoops or frames for same, of wood   | 0 40      | 769  | The same, in curtains of any kind   | 0 40       |
| 736   | Peeholders, knitting or crochet needles or hooks, pair cutters, beads, rosaries and carved beads   | 1 00      | 770  | The same, in screens, covered or not with cotton, or vegetable fibre textiles, or paper   | 0 30       |
| 737   | Bowls, potato mashers, rolling pins and generally kitchen utensils, of wood  | 0 10      |  | N. W. 100 kilos.  |            |
| 738   | Spoons, forks, napkin rings, cruet frames, trays and waiters, of wood  | 0 30      | 771  | The same, in screens, covered with silk or materials other than those mentioned in paragraph 770  | 0 45       |
| 739   | Rings, knots, poles etc. of wood, for curtains, hangings, floors and furniture   | 0 25      |  | N. W. 100 kilos.  |            |
| 740   | Clothes pins of wood   | 0 15      | 772  | The same, in bags, or in matting for packing  | 10 00      |
| 741   | Washing boards, washing machines, and clothes wringers, of any material  | 10 00     |  | G. W. 100 kilos.  |            |
| 742   | Pulleys and pulley blocks of wood  | 15 00     |  |   |            |
| 743   | Carpenters' rules or measuring sticks of wood, of any kind   | 0 75      | 773  | The same, in covers, for packing bottles  | 7 30       |
|   | N. W. kilo.  |           | 774  | The same (and gummed cotton), in braids for the manufacture of hats   | 0 50       |
| 744   | Other tools, instruments or implements in chief value of wood  | 0 10      |  | G. W. 100 kilos.  |            |
| Note.—None of the articles classified under paragraph 744 shall pay a less rate of duty than 30 % <i>ad val.</i>  |  |           | 775  | The same, in feeders (matrices)   | 10 00      |
| 745   | Shoe lasts, and trees, and shapes or blocks for forming bats, of wood  | 0 30      |  | G. W. 100 kilos.  |            |
| 746   | Saddle trees and stirrups of wood, not covered with skin or leather  | 0 30      | 776  | The same, in furniture of all kinds, not otherwise provided for   | 20 00      |
| 747   | Wood buttons and frgs, or parts thereof, not covered   | 0 40      |  | G. W. 100 kilos.  |            |
|   | N. W. kilo.  |           | 777  | The same, in trunks, travelling bags or baskets, of any kind  | 0 50       |
| 748   | Handles or heads of wood for canes, umbrellas, parasols etc.   | 0 50      |  | N. W. kilo.   |            |
| 749   | Wood in canes, umbrellas or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl or similar materials | 2 88      | 778  | The same, in baskets n. e. p. f.  | 0 25       |
| 750   | The same, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar materials  | 9 00      | 779  | The same, made up into work baskets, lined with cotton, vegetable fibre textiles or wool, with or without accessories   | 0 50       |
| Note.—None of the articles classified under paragraph 750 shall pay a less rate of duty than 30 % <i>ad val.</i>  |  |           |  | N. W. kilo.   |            |
| 751   | Fans entirely of common wood, plain  | 0 50      | 780  | The same, lined with silk or other material not mentioned in paragraph 779, with or without accessories   | 1 00       |
| (a)   | Fans of wool, carved or covered, incrustated, inlaid or ornamented with base metals  | 2 50      | 781  | The same, in cases, or umbrellas or parasol sticks, with or without frames, handles or heads of any material except gold, silver, tortoise shell, ivory, jet, mother-of-pearl, or similar materials | 2 88       |
| (b)   | Fans with ribs or frames of wood, covered with paper   | 0 75      |  | doz.  |            |
| (c)   | Fans with ribs or frames of wood, covered with cotton or vegetable fibre textile   | 1 50      | 782  | The same, with or without frames, with handles or heads of gold, silver, tortoise shell, ivory, mother-of-pearl, or similar fine materials  | 9 00       |
| (d)   | Fans with ribs or frames of wood, covered with lace or other materials, n. e. p. f.  | 2 50      | Note.—None of the articles classified under paragraph 782 shall pay a less rate of duty than 30 % <i>ad val.</i>   |   |            |
| Note.—None of the articles classified under paragraph 751 shall pay a less rate of duty than 30 % <i>ad val.</i>  |  |           | 783  | The same, in Japanese or Chinese umbrellas, covered with paper  | 0 25       |
| 752   | Cigar makers' boards, tables or moulds   | 0 15      |  | N. W. kilo.   |            |
| 753   | Wooden pipes or pipe bowls with or without mouthpieces of rubber, horn, bone or paste  | 0 60      | 784  | The same, covered with other material   | 0 50       |
|   | And in addition  | 0 15      | 785  | The same, in cigarette holders, cigar holders and pipe stems  | 1 00       |
| 754   | Wooden pipes with mouthpieces of amber, ivory or tortoise shell  | 6 00      |  | N. W. kilo.   |            |
| 755   | Wooden pipes ornamented or with parts of gold or silver  | 12 00     | 786  | The same, in pipes and corn cob pipes or bowls  | 0 25       |
| 756   | Cigar and cigarette holders of wood  | 0 25      |  | N. W. kilo.   |            |
|   | And in addition  | 0 23      | 787  | The same, in brushes for any purpose  | 0 15       |
| 757   | Cigar and cigarette holders of wood, with parts of amber, meerschaum, tortoise shell, ivory or similar materials   | 0 75      |  | N. W. kilo.   |            |
|   | And in addition  | 1 00      | 788  | The same, in beams, with or without base  | 0 50       |
| 758   | The same, with parts of common metals, horn, rubber, paste or bone   | 0 25      | 789  | The same, in fans covered with cotton or vegetable fibre textile, or with paper   | 0 75       |
|   | And in addition  | 0 50      | 790  | The same, covered with other materials not provided for   | 3 00       |
| 759   | Smokers' sets of wood  | 0 75      |  | N. W. kilo.   |            |
|   |  |           | 791  | Palm leaf fans  | 0 40       |
|   |  |           | 792  | The same, in other articles not elsewhere mentioned   | 0 50       |
|   |  |           |  | N. W. kilo.   |            |
| Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % <i>ad val.</i>  |  |           | Note.—None of the articles classified under paragraph 759 shall pay a less rate of duty than 50 % <i>ad val.</i>   |   |            |
| Note.—"The same," whenever used in Group II, of Schedule I, shall be held to embrace manufactures or articles in chief value of any or all of the materials mentioned in paragraph 763. |  |           | GROUP III.   |   |            |
|   |  |           | <i>Cork and manufactures thereof.</i>  |   |            |
| 793   | Cork bark in the rough   | 10 00     | 794  | Sheets, strips, cubes or blocks for paving, paving bricks or tiles  | 25 00      |
| 794   | Same, in other articles not elsewhere mentioned  | 15 00     |  | G. W. 100 kilos.  |            |
| 795   | Cork dust or crumb   | 0 50      | 796  | Stoppers  | 0 50       |
| 796   | Same, in other articles not elsewhere mentioned  | 0 75      |  | N. W. kilo.   |            |
|   |  |           |  |   |            |

| No. | SCHEDULE J.<br>ANIMAL WASTES EMPLOYED IN INDUSTRY   | Dols. cts. |
|-----|---|------------|
|     | <b>GROUP I.</b><br><i>Hides, skins and manufactures thereof.</i>  |            |
| 798 | Skins of wool, fur or hair bearing animals in their natural state, tanned or dressed, n. e. p. f. .... N. W. kilo.  | 3 00       |
| 799 | The same, made up in trimmings, wearing apparel, rugs, carpets or other articles, n. e. p. f. .... N. W. kilo.  | 4 50       |
| 800 | Hides and skins of every kind:—<br>(a) Green ..... N. W. 100 kilos.   | 1 00       |
|     | (b) Dried or salted ..... N. W. 100 kilos.  | 2 00       |
| 801 | Cowhides and horsehides tanned or dressed with the hair on:—<br>(a) Manufactured in articles not provided for .. " "  | 0 10       |
| 802 | On and sheep skins tanned or dressed with the hair or wool on ..... N. W. kilo.   | 0 20       |
|     | (a) Manufactured in articles not provided for .. " "  | 0 40       |
| 803 | Hides tanned without the hair, not curried:—<br>(a) Cow and horsehides (not split), including sole leather ..... N. W. kilo.  | 0 20       |
|     | (b) Others, including cowhide and horsehide split .. " "  | 0 30       |
|     | (c) Rawhide or tanned leather of any kind in clippings or scraps, suitable only for filling .. N. W. 100 kilos.   | 5 00       |
| 804 | Tanned hides and skins, curried, dyed or dressed:—<br>(a) Sheepskins ..... N. W. kilo.  | 0 50       |
|     | (b) Goat and kid skins, including glazed kid .. " "   | 1 00       |
|     | (c) Furskins ..... " "  | 0 60       |
|     | (d) Cow, horse and other large hides ..... " "  | 0 40       |
|     | (e) Cow, horse and other large hides split, including calf and goat skins ..... N. W. kilo.   | 0 60       |
|     | (f) Alligator skins in any state of preparation, or raw .. N. W. kilo.  | 1 50       |
|     | (g) Lizard, snake and other reptile skins, in any state of preparation, or raw ..... N. W. kilo.  | 1 75       |
|     | (h) Other hides or skins, not specially mentioned .. " "  | 0 80       |
| 805 | Hides and skins of all kinds, varnished, lacquered, or enamelled; with figures, engravings, or embossed, or with pyrographic work ..... N. W. kilo.   | 0 80       |
| 806 | Chamois leather, parchment, and glove leather, of all kinds; and gloves for men, women or children in which the material of chief value ..... doz. pairs  | 4 50       |
|     | And in addition ..... N. W. kilo.   | 1 50       |
| 808 | Shoes of canvas and of oilcloth:—<br>(a) For males, No. 5 English (38 Spanish) and larger ..... doz. pairs  | 9 00       |
|     | (b) Same, smaller than No. 5 English (38 Spanish) ..... doz. pairs  | 6 00       |
|     | (c) For females, No. 1 English (33 Spanish) and larger ..... doz. pairs   | 6 00       |
|     | (d) Same, smaller than No. 1 English (33 Spanish) ..... doz. pairs  | 4 80       |
|     | (e) For children, smaller than No. 7 English children's size (24 Spanish) ..... doz. pairs  | 3 00       |
|     | (f) For babies, with soft soles ..... doz. pairs  | 1 80       |
| 809 | Shoes of patent and similar leather, and of textiles not mentioned in preceding paragraph, with elastic, buttons, buckles, or for laces:—<br>(a) For males, No. 5 English (38 Spanish), and larger ..... doz. pairs | 18 00      |
|     | (b) Same, smaller than No. 5 English (38 Spanish) ..... doz. pairs  | 12 00      |
|     | (c) For females, No. 1 English (33 Spanish), and larger ..... doz. pairs  | 12 00      |
|     | (d) Same, smaller than No. 1 English (33 Spanish) ..... doz. pairs  | 9 00       |
|     | (e) For children, smaller than No. 7 English children's size (24 Spanish) ..... doz. pairs  | 6 00       |
|     | (f) For babies, with soft soles ..... doz. pairs  | 3 00       |
| 810 | Shoes of cowhide, calfskin, horsehide, goatskin, kid, sheepskin and similar leather, with elastic, buttons, buckles, or for laces:—<br>(a) For males, No. 5 English (38 Spanish), and larger ..... doz. pairs       | 18 00      |
|     | (b) Same, smaller than No. 5 English (38 Spanish) ..... doz. pairs  | 12 00      |
|     | (c) For females, No. 1 English (33 Spanish), and larger ..... doz. pairs  | 9 00       |
|     | (d) Same, smaller than No. 1 English (33 Spanish) ..... doz. pairs  | 6 00       |
|     | (e) For children, smaller than No. 7 English children's size (24 Spanish) ..... doz. pairs  | 3 00       |
|     | (f) For babies, with soft soles ..... doz. pairs  | 2 40       |
| 811 | Athletic, bicycle and boxing shoes ..... pair   | 1 00       |
| 812 | Riding boots ..... pair   | 3 00       |
| 813 | Other boots and shoes:—<br>(a) For males, No. 5 English (38 Spanish), and larger ..... doz. pairs   | 12 00      |
|     | (b) Same, smaller than No. 5 English (38 Spanish) ..... doz. pairs  | 9 00       |
|     | (c) For females, No. 1 English (33 Spanish), and larger ..... doz. pairs  | 9 00       |
|     | (d) Same, smaller than No. 1 English (33 Spanish) ..... doz. pairs  | 6 00       |
|     | (e) For children, smaller than No. 7 English children's size (24 Spanish) ..... doz. pairs  | 3 00       |
|     | (f) For babies, with soft soles ..... doz. pairs  | 2 40       |
|     | Note.—So called "romeros" shall pay 60 % of the rates applicable to shoes manufactured of their component materials.  |            |
| 814 | Sandals or slippers of leather or skins ..... doz. pairs  | 6 00       |
|     | (a) Of other materials ..... " "  | 4 20       |
|     | (b) Alpagatas, with hemp or corded soles .. " "   | 1 00       |
|     | Note.—Dress sandals and dancing slippers shall be considered as shoes.  |            |

| No. |   | Dols. cts. |
|-----|---|------------|
| 815 | Draft harness, not for carriages ..... N. W. kilo.  | 0 30       |
| 816 | Carriage harness, and parts thereof, including leather parts of draft harness and halters ..... N. W. kilo.   | 1 00       |
| 817 | Riding bridles, headstalls, and reins, or parts thereof, of any kind ..... N. W. kilo.  | 1 50       |
| 818 | Cinches of all kinds, not elsewhere provided for .. " "   | 1 00       |
| 819 | Saddles, not weighing over 2 kilos ..... each   | 10 00      |
| 820 | " " and side saddles, of any other kind .. " "  | 5 00       |
|     | And in addition ..... N. W. kilo.   | 0 75       |
| 821 | Leather leggings ..... pair   | 1 50       |
|     | And in addition ..... N. W. kilo.   | 0 75       |
| 822 | Saddle straps and cruppers of all kinds ..... " "   | 1 50       |
| 823 | All other parts of saddles, including tree and bow, covered in whole or in part with leather or skin .. " "   | 0 75       |
| 824 | Game bags and saddle bags, wholly or in part of leather ..... N. W. kilo.   | 1 50       |
| 825 | Holsters of all kinds for firearms, including cartridge belts ..... doz.  | 3 00       |
|     | And in addition ..... N. W. kilo.   | 0 50       |
| 826 | Leather belts, of all kinds ..... doz.  | 1 00       |
|     | And in addition ..... N. W. kilo.   | 0 60       |
| 827 | Shoe laces of leather or skin ..... " "   | 1 50       |
| 828 | Leather or imitation leather sweatbands for hats ..... doz  | 0 25       |
|     | And in addition ..... " "   | 0 50       |
| 829 | Leather straps, not harness parts, not for power transmission ..... N. W. kilo.   | 0 60       |
| 830 | Leather cravats and watch chains, not jewelled .. " "   | 3 00       |
| 831 | Trunks, travelling and hand bags, satchels and similar articles, covered with sheepskin or artificial leather; or of cloth or cardboard with leather parts, strap holders and handles .. N. W. kilo.  | 0 60       |
| 832 | Same, covered with leather other than sheepskin or artificial leather ..... N. W. kilo.   | 0 75       |
| 833 | Reticles, pocket books, cigar and cigarette cases, portfolios, card cases, music rolls, toilet, barber, sewing, and similar cases, manufactured wholly or in part of leather, with or without accessories, and photograph frames, ..... N. W. kilo. | 2 50       |
|     | Note.—None of the articles classified in paragraph 833 shall pay a less rate of duty than 50 % <i>ad val.</i>   |            |
| 834 | Leather or imitation leather covered cases ( <i>estuches</i> ), for jewels or other articles, not mentioned ..... N. W. kilo.   | 2 00       |
| 835 | Leather cello or cables for power transmission, and belt lacing ..... N. W. kilo.   | 0 30       |
| 836 | Machete, knife and other scabbards of leather, or in part of leather ..... N. W. kilo.  | 0 80       |
| 837 | Leather strops for sharpening razors ..... " "  | 1 50       |
| 838 | Leather sailmakers', sack-sewers', or other palms ..... doz.  | 1 50       |
| 839 | Other manufactures of leather, or in chief value of leather, not specially provided for ..... N. W. kilo.   | 1 00       |
|     | Note.—None of the articles classified under paragraph 839 shall pay a less rate of duty than 50 % <i>ad val.</i>  |            |
|     | Note.—The term "leather" applied to a manufacture shall be held to cover all hides and skins of animals, raw, tanned, prepared or not.  |            |

## GROUP II.

*Feathers, intestines and manufactures thereof.*

|     |   |      |
|-----|---|------|
| 840 | Feathers, natural, dyed or curled, and fancy feathers, for adorning hats and clothing, and manufactures thereof ..... N. W. hectog.   | 1 50 |
| 841 | Feather dusts ..... N. W. kilo.   | 0 50 |
| 842 | Fans covered with feathers mentioned in paragraph 840, with frames of ivory, mother of pearl, jet, tortoise shell, or of wood carved or inlaid with these or metals ..... N. W. hectog. | 2 00 |
| 843 | Fans covered with feathers mentioned in paragraph 840, with frames or ribs of bone, paste, horn, or wood, not inlaid ..... N. W. hectog.  | 1 00 |
| 844 | Quill toothpicks ..... N. W. kilo.  | 2 00 |
| 845 | Feather or down penholder pencils ..... doz.  | 0 25 |
|     | And in addition ..... N. W. kilo.   | 1 00 |
|     | And other feathers and manufactures of feathers, n. e. p. f. .... N. W. kilo.   | 2 00 |
| 847 | Intestines and sinews of animals, manufactured or not, not provided for ..... N. W. kilo.   | 3 50 |
| 848 | The same, in ligatures, including also silk and hair ligatures for surgical purposes ..... N. W. kilo.  | 2 50 |

## SCHEDULE K.

*MUSICAL INSTRUMENTS.*

|     |  |       |
|-----|--|-------|
| 849 | Concertinas and accordions, of all kinds ..... doz.  | 7 50  |
|     | And in addition ..... N. W. kilo.  | 0 20  |
| 850 | Mouth harmoniums of all kinds ..... doz.   | 0 50  |
|     | And in addition ..... N. W. kilo.  | 0 20  |
| 851 | Organs, not exceeding 250 kilos, in weight ..... each  | 15 00 |
| 852 | Barrel and portable organs, small, not weighing more than 50 kilos ..... each  | 5 00  |
|     | (a) Organs not classified in paragraphs 851 and 852 ..... <i>ad val.</i>   | 30 %  |
|     | Note.—Barrel and portable organs, weighing more than 50 kilos, shall be classified according to paragraph 351.   |       |
| 853 | Parts of organs, separately imported ..... N. W. kilo.   | 0 20  |
| 854 | Organ or piano stools ..... each   | 1 00  |
| 855 | Concert grand pianos ..... 60 00   |       |
| 856 | Ordinary grand or baby grand pianos ..... 45 00  |       |
| 857 | Upright and square pianos ..... 25 00  |       |
| 858 | Pianolas, or automatic piano players ..... 25 00   |       |
| 859 | Combination piano and pianolas, or automatic pianos ..... 60 00  |       |
|     | Note.—With the articles classified under paragraphs 851 and 854 to 859 inclusive, shall be allowed, for each instrument the following accessories, free of duty:—<br>1 pair of cane sticks, 1 tuning key, 1 coverlet, 1 key cover. |       |
|     | Note.—String frames, or cases for pianos, even if imported without the other parts necessary to form complete pianos shall pay the duties corresponding to pianos.   |       |



## DOMINICAN REPUBLIC.

TARIFF 39

SCHEDULE L.—MACHINERY, APPARATUS AND VEHICLES—continued.

| Nos.  |                  | Dols. cts. |
|---|------------------|------------|
| (c) Unfinished or white; for four wheels, with or without wheels.....   | each             | 15 00      |
| And in addition.....  | ad val.          | 15 %       |
| (d) Unfinished or white for two wheels, with or without wheels.....   | each             | 7 50       |
| And in addition.....  | ad val.          | 15 %       |
| Note.—By unfinished or white carriages and vehicles shall be understood carriages not painted, with ornaments or interior or exterior fittings, carriage bodies of wood, unfinished and imported separately, shall be liable to one half of the duties provided for finished carriages.                         |                  |            |
| 931 Wagons, for four wheels, for the transportation of merchandise, new, used or repaired, with or without wheels, finished or unfinished.....  | each             | 20 00      |
| And in addition.....  | ad val.          | 10 %       |
| 932 Carts (two wheels) for transporting merchandise.....  | each             | 15 00      |
| And in addition.....  | ad val.          | 10 %       |
| 933 Hand or push carts.....   | each             | 3 00       |
| And in addition.....  | ad val.          | 10 %       |
| 934 Wheelbarrows of any material.....   | G. W. 100 kilos. | 6 00       |
| 935 Wheels for vehicles, u. e. p. f., with or without iron or steel tyres.....  | G. W. 100 kilos. | 10 00      |
| (a) Same, with rubber tyres.....  |                  | 20 00      |
| 936 Automobiles or parts thereof, not otherwise provided for,.....  | ad val.          | 20 %       |
| 937 Railroad and tram cars of all kinds, and parts thereof u. e. p. f.,.....  | ad val.          | 5 %        |
| 938 Row, sail and power boats, lighters, and all other water craft, knocked down or not, whether brought on the decks, davits or in the holds of other vessels, or towed, or entering the jurisdictional waters of the Republic under their own sail or other power, not exceeding 25 metric tons register..... | ad val.          | 20 %       |
| 939 Bicycles for men and women.....   | each             | 10 00      |
| (c) The same, for children.....   |                  | 5 00       |
| 940 Motorcycles.....  | ad val.          | 25 %       |
| 941 Velocipedes.....  | G. W. 100 kilos. | 0 10       |
| 942 Baby carriages.....   | "                | 0 20       |

SCHEDULE M.  
ALIMENTARY SUBSTANCES.

| GROUP I.<br>Meats and fish.  |                  |       |
|--|------------------|-------|
| 943 Poultry, dressed.....  | N. W. kilo.      | 0 10  |
| 944 Fresh or frozen beef, mutton and pork.....   | "                | 0 05  |
| 945 Game, fresh or frozen.....   | "                | 0 10  |
| 946 Fish and shellfish, fresh or frozen.....   | "                | 0 05  |
| 947 Beef or pork, salted, or pickled in brine.....   | G. W. 100 kilos. | 6 00  |
| 948 Tongues, heads, tails, feet or jaws, salted or pickled in brine.....   | G. W. 100 kilos. | 4 00  |
| 949 Jerked beef.....   | "                | 0 12  |
| 950 Sausages of all kinds.....   | N. W. kilo.      | 15 00 |
| 951 Smoked hams.....   | N. W. 100 kilos. | 12 00 |
| 952 Bacon and other smoked meats.....  | "                | 12 00 |
| 953 Lard of pork and other lard of animal origin, however packed.....  | N. W. 100 kilos. | 12 00 |
| 954 Substitutes or imitations of lard, including vegetable lard, such as cotton seed, and compounds of lard, however packed..... | "                | 25 00 |
| 955 Smoked herrings and other smoked fish.....   | "                | 4 50  |
| 956 Codfish and other fish, dry or salted.....   | "                | 4 50  |
| 957 Herrings, mackerel and other fish, in brine.....   | G. W. 100 kilos. | 4 50  |

Note.—No canned, potted or preserved food, or food packed in glass, shall be dutiable under paragraphs 943 to 957 inclusive, as these paragraphs refer to food in bulk.

| GROUP II.<br>Grain, dried fruit and vegetables and preparations of the same.                     |                  |       |
|--|------------------|-------|
| 958 Bran of any cereal.....  | N. W. 100 kilos. | 1 00  |
| 959 Rice, hulled or not.....   | "                | 2 75  |
| 960 " flour.....   | "                | 3 25  |
| 961 Wheat in grain.....  | "                | 3 50  |
| 962 " flour.....   | "                | 4 50  |
| 963 Rye and buckwheat in grain.....  | "                | 2 25  |
| 964 Flour of rye, buckwheat and of yucca.....  | "                | 4 00  |
| 965 Barley in grain.....   | "                | 2 75  |
| 966 " crushed or rolled as food for animals.....   | "                | 3 25  |
| 967 Meal of any kind.....  | "                | 3 75  |
| 968 Pearl barley.....  | "                | 4 00  |
| 969 Corn or maize of any kind, in grain or on cob.....   | N. W. 100 kilos. | 1 75  |
| 970 " flour or meal.....   | "                | 3 50  |
| 971 Cornstarch.....  | N. W. kilo.      | 0 10  |
| 972 Crushed corn for animal food.....  | N. W. 100 kilos. | 2 00  |
| 973 Oats in grain.....   | "                | 1 75  |
| 974 " crushed for animal food.....   | "                | 2 00  |
| 975 Millet in grain.....   | "                | 1 75  |
| 976 " flour.....   | "                | 2 25  |
| 977 Semolina or wheaten grits.....   | "                | 3 75  |
| 978 Cereals prepared in food not provided for.....   | N. W. kilo.      | 0 05  |
| 979 Arrowroot, sage and tapioca, ground or not.....  | "                | 0 10  |
| 980 Bread, biscuit and crackers, made of flour of cereals or other sweetened or unsweetened..... | N. W. 100 kilos. | 10 00 |
| 981 Hardtack, sea biscuit and dog biscuit.....   | "                | 8 00  |
| 982 Vermicelli, macaroni, and pastes for soup.....   | G. W. " "        | 5 00  |
| 983 Lammy tripe, and potato flour.....   | N. W. " "        | 3 00  |
| 984 Fruits and berries, dried or desiccated, not provided for.....                               | N. W. kilo.      | 0 10  |
| 985 Jamper berries.....  | "                | 0 12  |
| 986 Hops.....  | N. W. 100 kilos. | 8 00  |
| 987 Dried beans, peas, and pulses.....   | "                | 6 00  |
| 988 Potatoes, beets and turnips, fresh, and other tubers n. e. p. f.,.....                       | N. W. 100 kilos. | 3 00  |
| 989 Same, dried or desiccated.....   | "                | 12 50 |
| 990 Straw, including weight of straw or other material used in "ristras" if so put up.....       | N. W. 100 kilos. | 8 00  |

| Nos.   |                  | Dols. cts. |
|--|------------------|------------|
| 991 Onions and shallots, including weight of straw or other material used in "ristras" if so put up..... | N. W. 100 kilos. | 5 00       |
| 992 Dried and desiccated vegetables, n. e. p. f.,.....   | "                | 10 00      |
| 993 Sugar, raw, and glucose.....   | "                | 2 00       |
| 994 " refined.....   | "                | 4 00       |
| 995 Chloride of sodium (common salt), crude, in large crystals.....                                      | N. W. 100 kilos. | 0 75       |
| 996 Same refined, ground or not.....   | "                | 2 50       |
| 997 Cocoa beans.....   | "                | 5 00       |
| 998 " in powder, paste, lumps, or tablets, unsweetened.....  | N. W. kilo.      | 0 08       |
| 999 " sweetened (not candy or confectionery).....  | "                | 0 06       |
| 1000 " prepared with milk or with milk and sugar, in paste, for dilution.....                            | N. W. kilo.      | 0 06       |
| 1001 Cocoa butter or fat.....  | "                | 0 30       |
| 1002 Coffee, green.....  | N. W. 100 kilos. | 8 00       |
| 1003 " roasted, whole or ground.....   | "                | 10 00      |
| 1004 " substitutes of cereals or other substances, ground or not.....                                    | N. W. 100 kilos. | 12 00      |
| 1005 Coffee essence or extract.....  | N. W. kilo.      | 0 15       |
| 1006 " and milk, or coffee, milk and sugar, in paste for dilution.....                                   | N. W. kilo.      | 0 12       |
| 1007 Chicory in any form.....  | "                | 0 25       |
| 1008 Tea.....  | "                | 0 20       |

GROUP III.

Spices.

|   |             |      |
|---|-------------|------|
| 1009 China cassia bark.....   | N. W. kilo. | 0 20 |
| 1010 Ceylon cassia bark.....  | "           | 0 30 |
| 1011 Vanilla beans.....   | "           | 5 00 |
| 1012 Cloves, with or without heads.....   | "           | 0 20 |
| 1013 Allspices (malagueta).....   | "           | 0 10 |
| 1014 Mace.....  | "           | 0 50 |
| 1015 Nutmegs, husked or not.....  | "           | 0 10 |
| 1016 Pepper.....  | "           | 0 12 |
| 1017 Cayenne pepper.....  | "           | 0 24 |
| 1018 Sweet pepper.....  | "           | 0 16 |
| 1019 Mustard.....   | "           | 0 08 |
| 1020 Anise, caraway, and cummin seeds.....  | "           | 0 15 |
| 1021 Any other spice, seed, or leaf, used as a food or for seasoning, not provided for..... | N. W. kilo. | 0 12 |

Note.—Any of the articles enumerated in paragraphs 1009 to 1021 inclusive, if ground or prepared, shall pay a surtax of 50 %.

|   |             |      |
|---|-------------|------|
| 1022 Baking powder, or yeast in any form..... | N. W. kilo. | 0 30 |
| 1023 Shredded cocoanut.....                   | "           | 0 20 |

GROUP IV.

Oils and beverages.

|  |             |       |
|--|-------------|-------|
| 1024 Olive oil, cotton seed oil, or other oils for table use, or for use in the preparation of food, in receptacles of wood.....                                       | G. W. kilo. | 0 06  |
| 1025 The same, in receptacles of earthenware or tin.....   | N. W. " "   | 0 08  |
| 1026 The same, in glass.....   | "           | 0 12  |
| 1027 Alcohol (however contained).....  | litre       | 0 20  |
| 1028 Methyl or any denatured alcohol.....  | "           | 0 10  |
| 1029 Whisky, brandy, cocktails, blackberry and ginger brandy.....  | litre       | 0 55  |
| 1030 Rum and gin, up to 65° centesimal gauge.....  | "           | 0 20  |
| 1031 " " up to or exceeding 68° centesimal gauge.....  | "           | 0 30  |
| 1032 Liqueurs, cordials and any compound spirituous liquors, not provided for.....   | litre       | 0 60  |
| 1033 Champagne.....  | "           | 1 25  |
| 1034 Other sparkling wines.....  | "           | 1 00  |
| 1035 Bitters for mixing with liquors or beverages.....   | N. W. kilo. | 0 75  |
| 1036 Wines, still, all white and sweet red wines, including dessert wines, in wood.....  | litre       | 0 15  |
| 1037 The same, in bottles, flasks, demijohns and other similar receptacles.....  | litre       | 0 30  |
| 1038 Common red wines, not containing more than 12 % of volume of alcohol, in wood.....  | "           | 0 10  |
| 1039 The same, in bottles, flasks, demijohns and other similar receptacles.....  | litre       | 0 20  |
| When the volume of alcohol in the wines classified under paragraphs 1038 and 1039 exceeds 12 %, a surtax of 25 % shall be applied.                                     |             |       |
| 1040 Beer, malt extract, and all similar beverages.....  | hectol.     | 6 00  |
| 1041 The same, in bottles or receptacles other than wood.....  | "           | 8 00  |
| 1042 Cider, in wood.....   | "           | 8 00  |
| 1043 The same, in receptacles other than wood.....   | "           | 10 00 |
| 1044 Sweetened, flavoured or aerated waters, natural mineral waters, carbonated or not, ginger ale, root beer, and other non-alcoholic beverages not provided for..... | hectol.     | 6 00  |
| 1045 Fruit juices, pure or with sufficient sugar to preserve them, not fermented or fortified with spirits.....  | litre       | 0 20  |
| 1046 Vinegar and diluted acetic acid (not over 6 % acetic acid), in wood.....  | litre       | 0 03  |
| 1047 The same, in receptacles other than wood.....   | "           | 0 08  |

GROUP V.

Various.

|  |             |      |
|--|-------------|------|
| 1048 Vegetables, tubers, bulbs, nuts and fruits of all kinds, not specially mentioned, pickled in any form, in wood or in other packing, except glass, earthenware or tin..... | G. W. kilo. | 0 06 |
| 1049 The same, in glass, earthenware or tin.....   | N. W. " "   | 0 08 |
| 1050 Olives in wood.....   | G. W. " "   | 0 05 |
| 1051 Same, in glass, tin or earthenware.....   | N. W. " "   | 0 08 |
| 1052 Same, stuffed, however packed.....  | "           | 0 20 |
| 1053 Fruits, preserved in their own juice, in syrup, in water, or however packed.....  | N. W. kilo. | 0 10 |
| 1054 Marmalade, sauce, and jelly of fruit, however packed.....   | N. W. kilo. | 0 10 |
| 1055 Crushed fruit, and fruit pulp, for flavouring uses and the like.....  | N. W. kilo. | 0 10 |
| 1056 Fruits, preserved in brandy, cordials or spirits of any kind, such as brandied peaches, cherries preserved in sugar, ashuro, and the like, however packed.....            | N. W. kilo. | 0 30 |

## TARIFF.]

|   | Dols.            | cts. | % Nos. |   | Dols.            | cts.  |
|---|------------------|------|--------|---|------------------|-------|
| Nos.  |                  |      |        |   |                  |       |
| 1057 Cakes and puddings of any kind   | N. W. kilo.      | 0    | 10     | (c) Floor cloth, or door or floor mats of rubber, combined or not with other material   | N. W. kilo.      | 0 25  |
| 1058 Brown bread and the like   | "                | 0    | 10     | (d) Boots and shoes of rubber, combined or not with other material  | "                | 0 25  |
| 1059 Flavouring extracts not medicinal or fluid or solid extracts for perfumery, commonly used for cooking and baking, not containing over 12 % alcohol.  | N. W. kilo.      | 0    | 50     | (e) Soft rubber water bottles, or caps  | N. W. kilo.      | 1 00  |
| Note.—When containing over 12 % volume of alcohol they shall be classified according to paragraph 380 of Schedule C.  |                  |      |        | (f) Soft rubber nipples, nursing bottle fittings, teething rings, and similar articles  | N. W. kilo.      | 1 00  |
| 1060 Sauces, condiments, and similar preparations for table use, such as caper sauce, pepper sauce, tabasco sauce, Worcestershire sauce, salad dressing, chutney sauce, tomato sauce, mushroom sauce and the like | N. W. kilo.      | 0    | 20     | (g) Rubber type and stamps  | "                | 0 80  |
| 1061 Almonds, hazel nuts, chestnuts, peanuts and nuts of any other kind, shelled  | "                | 0    | 08     | (h) Rubber erasers  | "                | "     |
| 1062 The same, shelled  | "                | 0    | 12     | (i) All other articles and manufactures of rubber, not elsewhere mentioned  | N. W. kilo.      | 1 00  |
| 1063 Same, roasted or salted  | "                | 0    | 08     | 1093 Hardened rubber paste for dental purposes, combined or not with colour, metal powder or other substances   | N. W. kilo.      | 2 50  |
| 1064 Fruit, berries, nuts or other products, crystallized   | N. W. kilo.      | 0    | 40     | (a) Rulers or measures, of hard rubber, combined or not with soft rubber or other material  | N. W. kilo.      | 0 50  |
| 1065 Confectionery and sweetmeats of all kinds, not specially mentioned   | N. W. kilo.      | 0    | 05     | And in addition   | "                | 0 50  |
| 1066 Eggs, fresh, salted, or preserved, in earthenware or glass   | "                | 0    | 08     | (b) Hard rubber pen holders   | N. W. kilo.      | 1 00  |
| 1067 Fine cheese, or of any cheese packed in earthenware or glass, such as Roquefort, Camembert, Brie, Limburger, Imperial, and similar cheese  | N. W. kilo.      | 0    | 20     | And in addition pens with or without gold nibs, and with ornaments or parts of gold, silver, mother-of-pearl or other metal   | "                | 12 00 |
| 1068 Common cheese  | "                | 0    | 12     | (d) The same, with gold nibs and without ornaments, of any kind   | "                | 6 00  |
| 1069 Butter   | "                | 0    | 20     | (e) The same, with gold nibs and without ornaments; also styles of hard rubber  | "                | 1 50  |
| 1070 Oleomargarine, butterine, and all imitations or substitutes for butter   | N. W. kilo.      | 0    | 20     | (f) Hard rubber or imitations thereof in trays for photographic developing and other purposes   | N. W. kilo.      | 0 75  |
| 1071 Honey, maple syrup, cane syrup, and corn syrup   | "                | 0    | 10     | (g) Hard rubber syringes and syringe tips   | "                | 2 50  |
| 1072 Almond syrup, and generally flavouring syrups for beverages  | N. W. kilo.      | 0    | 10     | (h) Hard rubber cigar or cigarette holders, or mouth pieces for pipes   | N. W. kilo.      | 3 00  |
| 1073 Alimentary preserves of animal origin, in tins or jars, a. e. p. f. prepared with sauces of vegetables or not  | N. W. kilo.      | 0    | 10     | (i) Hard rubber combs, side combs, back combs, hair pins, hair ornaments  | N. W. kilo.      | 2 00  |
| 1074 Meat extracts  | "                | 0    | 20     | (j) other wares or articles of hard rubber not specially mentioned  | N. W. kilo.      | 2 50  |
| 1075 Preserved meats, such as p te de foie gras, game, etc., and similar foods, in pastes or not, in tins or jars   | N. W. kilo.      | 0    | 20     | 1096 Amber, jet, coral, ivory, meerschaum, tortoise, mother-of-pearl and other shell:   |                  |       |
| 1076 Canned or bottled soups of all kinds   | "                | 0    | 10     | (a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring, or polishing  | N. W. kilo.      | 0 50  |
| 1077 Cod, herring and mackerel, in glass, tins or earthenware, in sauce, oil or not   | N. W. kilo.      | 0    | 08     | (b) Buttons of any kind, including cuff, collar and stud buttons  | N. W. kilo.      | 3 50  |
| 1078 Salmon and tony fish in glass, tins or earthenware, in sauce, oil, or not  | N. W. kilo.      | 0    | 10     | (c) Pipe, cigar or cigarette holders and mouth pieces   | N. W. kilo.      | 10 50 |
| 1079 Sardines in glass, tins or earthenware, in oil or not  | N. W. kilo.      | 0    | 15     | (d) Balls for billiards, pool or similar games  | "                | 4 00  |
| 1080 Anchovies and anchovy paste, however packed  | "                | 0    | 25     | (e) Spectacle or eyeglass frames, fitted with lenses or not   | "                | 3 00  |
| 1081 Fish pastes, caviar and fish roe, however packed   | "                | 0    | 10     | (f) Dice, counters, chessmen and checkers, and any games or toys  | N. W. kilo.      | 10 50 |
| 1082 Other preserved fish and sea food, such as oysters, clams, etc., in glass, tins or earthenware   | N. W. kilo.      | 0    | 05     | (g) Any other article n. e. p. f.   | "                | 7 00  |
| 1083 Fresh milk, sterilized or not  | "                | 0    | 05     | Note.—Provided that none of the articles classified under paragraph 1096 shall pay a less rate of duty than 36 % ad val.  |                  |       |
| 1084 Evaporated milk or cream, or any unsweetened, preserved, concentrated or condensed milk, however contained   | N. W. kilo.      | 0    | 08     | 1097 Horn, bone, hoof, whalebone, vegetable ivory, paste and celluloid; also compositions imitating these or materials described in paragraph 1096:                       |                  |       |
| 1085 The same, sweetened  | "                | 0    | 05     | (a) Any of the foregoing in their natural state, not improved in condition beyond cleaning, scouring and polishing  | N. W. kilo.      | 0 25  |
| 1086 Malted milk  | "                | 0    | 05     | (b) Buttons of any kind, including cuff, collar and stud buttons  | N. W. kilo.      | 1 00  |
| 1087 Mellin's Food, Nestle's Food and other similar infant foods  | N. W. kilo.      | 0    | 05     | (c) Pipes, cigar or cigarette holders and mouth pieces  | N. W. kilo.      | 2 00  |
| 1088 Truffles, however packed   | "                | 0    | 20     | (d) Balls for billiards, pool or similar games  | "                | 3 50  |
| 1089 Mushrooms (not sauce) of any kind, however packed  | N. W. kilo.      | 0    | 07     | (e) Dice, counters, chessmen and checkers, and any games or toys  | N. W. kilo.      | 4 00  |
| 1090 Preserved vegetables of all kinds (not pickled), a. e. p. f. such as tomatoes, corn, peas, pumpkins, cabbage, and generally all preserved vegetables, however packed   | N. W. kilo.      | 0    | 07     | (f) Combs, side combs, back combs, hair pins and hair ornaments   | N. W. kilo.      | 0 40  |
| GROUP VI.   |                  |      |        | (g) Cuffs for men, women, and children  | N. W. kilo.      | 0 60  |
| Stock food.   |                  |      |        | (h) Any other article n. e. p. f.   | N. W. kilo.      | 2 50  |
| 1091 Hay, and forage n. e. p. f.  | G. W. 100 kilos. | 0    | 40     | 1098 Buttons of any kind, including cuff, collar, stud buttons, picture and device buttons, n. e. p. f. except those of gold or silver, and gold or silver plated buttons | N. W. kilo.      | 1 00  |
| 1092 Oils.  | "                | 0    | 60     | Note.—None of the articles classified under paragraph 1098 shall pay a less rate of duty than 50 % ad val.  |                  |       |
| Note.—While the Republic adheres to the Brussels Convention, sugar and products having a sugar base shall pay upon their importation:   | N. W. 100 kilos. | 1    | 10     | 1099 Human hair manufactured or not   | N. W. hectog.    | 1 50  |
| Refined sugar   | "                | 1    | 00     | 1100 Sponges:   |                  |       |
| Unrefined sugar   | "                | 1    | 10     | (a) Fine, cells when dry not exceeding 5 mm. average diameter   | N. W. kilo.      | 8 00  |
| Chocolate, confectionery, crackers, condensed milk, and analogous products that contain a notable proportion of sugar artificially incorporated   | N. W. 100 kilos. | 1    | 10     | (b) Common, cells when dry exceeding 5 mm. average diameter   | N. W. kilo.      | 4 00  |
| From this reduction are exempted the indirect products of the manufacture or refinement of sugar, which shall continue subject to the rates provided in this tariff.  |                  |      |        | 1101 Tow or oakum, tarred or not  | G. W. 100 kilos. | 0 10  |
| No other import duty nor additional import tax, either local or national, exceeding 20 cents per 100 kilos, may be collected on sugar and preparations thereof provided for.                                      |                  |      |        | 1102 Bow batens for trucks  | "                | 100   |
| SCHEDULE X.   |                  |      |        | 1103 Whips:   |                  |       |
| MISCELLANEOUS.  |                  |      |        | (a) Stocks of wood or other vegetable material, covered with cord, net, or woven or plated stuffs, or plain   | doz.             | 1     |
| 1093 Rubber, crude, and waste, scrap or refuse rubber   | N. W. kilo.      | 0    | 20     | (b) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph  | doz.             | 2     |
| (a) Rubber or gutta percha in sheets, mixed, combined or not with other material, for machinery packing   | N. W. kilo.      | 0    | 20     | (c) Stocks of horn, whalebone, ravnine, or other material, covered with cord, net, woven or plated stuff, or plain  | doz.             | 3     |
| (b) Machinery packing, not in sheets, of rubber, paraffin, or combined with any material, including piston packing, valve packing, etc., and rings, disks, gaskets and washers                                    | N. W. kilo.      | 0    | 25     | (d) Same, covered with leather, skin, or other material not mentioned in the preceding paragraph  | doz.             | 4     |
| (c) Driving belts or rubber combined with other material  | N. W. kilo.      | 0    | 30     | (e) Drivers' whips  | "                | 6     |
| (d) Hose of rubber combined with other material   | N. W. kilo.      | 0    | 40     | Note.—Riding whips, generally, shall follow the classification of paragraph 1103, with a reduction of 50 % on the rates therein provided.                                 |                  |       |
| Note.—The weight of hose fittings shall be included if attached.  |                  |      |        | Note.—None of the articles classified under paragraph 1103 shall pay a less rate of duty than 50 % ad val.  |                  |       |
| 1094 Tubing of rubber or gutta percha, combined or not with other material, with or without accessories   | N. W. kilo.      | 0    | 60     | 1104 Umbrellas and parasols:  |                  |       |
| (a) Rubber tyres, combined or not with other material, and inner tubing thereof, for wheels of carriages, automobiles, bicycles, and the like   | N. W. kilo.      | 0    | 80     | (a) Of natural or artificial silk, pure, or mixed with other materials, ribs up to 40 cm. in length   | doz.             | 9     |
| (b) Rubber hat forms  | "                | 0    | 60     | (b) Same, ribs exceeding 40 cm., but not over 55 cm. in length  | doz.             | 12    |



## SCHEDULE N.—MISCELLANEOUS—continued.

| Nos.   |       | Dols. cts. |
|--|-------|------------|
| (c) Same, ribs exceeding 55 cm. in length.....doz.   |       | 15 00      |
| (d) Of any other material, except paper, ribs up to and including 40 cm. in length.....doz.  |       | 3 00       |
| (e) Same, ribs exceeding 40 cm. but not over 55 cm. in length.....doz.   |       | 4 80       |
| (f) Same, ribs exceeding 55 cm. in length.....doz.   |       | 6 00       |
| Note.—None of the articles classified under paragraph 1104 shall pay a less rate of duty than 50 % <i>ad val.</i>  |       |            |
| 1105 Hats and bonnets, of straw for any of the materials mentioned in paragraph 703, including crowns, brims, or forms of the same, not trimmed:   |       |            |
| (a) For males.....doz.   | 2 00  |            |
| (b) For females.....doz.   | 2 00  |            |
| (c) For children.....doz.  | 1 20  |            |
| 1106 Same, trimmed:  |       |            |
| (a) For males.....doz.   | 3 00  |            |
| (b) For females.....doz.   | 6 00  |            |
| (c) For children.....doz.  | 1 80  |            |
| 1107 Top hats of any kind.....doz.   | 24 00 |            |
| 1108 Hats of other materials, including crowns, brims, or forms of the same, not trimmed:  |       |            |
| (a) For males.....doz.   | 2 00  |            |
| (b) For females.....doz.   | 2 00  |            |
| (c) For children.....doz.  | 1 20  |            |
| 1109 Same, trimmed:  |       |            |
| (a) For males.....doz.   | 4 00  |            |
| (b) For females.....doz.   | 6 00  |            |
| (c) For children.....doz.  | 2 40  |            |
| Note.—The addition of sweatbands, linings, ribbons, buckles, textiles, laces, leathers, flowers and the like, in any degree, however slight, shall constitute trimming for the application of paragraphs 1105 to 1109 inclusive. |       |            |
| Note.—None of the articles classified under paragraphs 1105 to 1109 inclusive, shall pay a less rate of duty than 50 % <i>ad val.</i>  |       |            |
| 1110 Caps of all kinds not elsewhere specially mentioned:  |       |            |
| (a) For adults, of natural or artificial silk, or mixtures of these with other materials or of leather.....doz.  | 3 00  |            |
| (b) The same, for children.....doz.  | 1 80  |            |
| 1111 Same, of any other material:  |       |            |
| (a) For adults.....doz.  | 1 50  |            |
| (b) For children.....doz.  | 0 90  |            |
| Note.—None of the articles classified under paragraphs 1110 and 1111, shall pay a less rate of duty than 50 % <i>ad val.</i>   |       |            |
| 1112 Matches of wood or cardboard, even if for advertising purposes, including also so-called "Bengal" matches, and wind or storm matches.....N. W. kilo.  | 0 20  |            |
| (a) So-called "wind" matches, vestas.....doz.  | 0 50  |            |
| 1113 Cartridges with or without bullets, for fire arms.....G. W.   | 0 50  |            |
| 1114 Metal shells for shotguns, loaded or not.....doz.   | 0 80  |            |
| 1115 Shells of cardboard and metal for shotguns, empty, or loaded with powder or explosive compounds and primers only.....G. W. kilo.  | 0 60  |            |
| 1116 Shells of cardboard and metal for shotguns, loaded with primers, powder, or explosive compounds, and shot.....G. W. kilo.   | 0 30  |            |
| 1117 Primers and caps for firearms.....doz.  | 1 50  |            |
| Note.—The importation of articles classified under paragraphs 1113 to 1117 inclusive shall be subject to the restrictions and regulations prescribed by the Executive Power.   |       |            |
| 1118 Paper and felt wads of all kinds for firearms.....N. W. kilo.   | 3 00  |            |
| 1119 Tanned, oiled or prepared textiles or felt for roofing or sheathing.....G. W. 100 kilos.  | 2 00  |            |
| 1120 Tarpaulins.....doz.   | 10 00 |            |
| 1121 Artificial flowers, fruits, seeds, leaves, stems, pistils or parts of these, n. e. p. f. made up into wreaths or not.....N. W. kilo.  | 4 00  |            |
| 1122 Maskins of all kinds.....doz.   | 0 50  |            |
| 1123 Cameras and no daks of all kinds, complete or not, and all parts of same (except plates and films), including lenses, tripods, plateholders etc..... <i>ad val.</i>   | 40 %  |            |
| 1124 All photographic dry or other plates.....N. W. kilo.  | 0 25  |            |
| (a) Photographic films and film packs.....doz.   | 1 00  |            |
| Note.—Films for cinematographs, biographs and similar moving picture machines shall, however, be dutiable under the corresponding paragraph of Schedule L.   |       |            |
| 1125 Tobacco:  |       |            |
| (a) In the leaf.....N. W. kilo.  | 5 00  |            |
| (b) In snuff.....doz.  | 5 00  |            |
| (c) Prepared as a germicide, insecticide, or scabicide.....N. W. kilo.   | 0 25  |            |
| (d) In cigarette.....doz.  | 2 00  |            |
| And in addition.....N. W. kilo.  | 5 00  |            |
| (e) In cigars.....doz.   | 25 00 |            |
| And in addition.....N. W. kilo.  | 6 00  |            |
| (f) In chewing tobacco.....doz.  | 0 25  |            |
| (g) In other forms not specially mentioned.....doz.  | 5 00  |            |
| 1126 Gums and resins, except those of gold and silver, gold and silver plate, or the materials mentioned in paragraphs 1095 and 1097 of Schedule N.....N. W. kilo.   | 0 25  |            |
| Note.—None of the articles classified under paragraph 1126 shall pay a less rate of duty than 40 % <i>ad val.</i>  |       |            |
| 1127 Heliographs, mimeographs, and other devices for duplicating, including writing or printing..... <i>ad val.</i>  | 25 %  |            |
| 1128 Incense-burners for lamps of any kind.....doz.  | 3 00  |            |
| 1129 Tips of all kinds for burners.....doz.  | 30 %  |            |
| 1130 Stereophones and magic lanterns (not toys)..... <i>ad val.</i>  | 30 %  |            |
| 1131 Horseshoe magnets.....N. W. kilo.   | 1 00  |            |
| 1132 Powder puffs, not elsewhere provided for.....doz.   | 0 25  |            |
| And in addition.....N. W. kilo.  | 1 00  |            |
| 1133 Leeches.....doz.  | 1 00  |            |
| 1134 Oil paintings, not otherwise provided for..... <i>ad val.</i>   | 25 %  |            |
| Note.—Frames shall be separately dutiable under corresponding paragraphs.  |       |            |

| Nos.   |  | Dols. cts. |
|--|--|------------|
| 1135 Telescopes, field, opera and marine glasses:  |  |            |
| (a) Mounted in steel, copper, brass, leather, rubber, bone, paste, or other common material.....N. W. kilo.  |  | 3 00       |
| (b) Mounted in mother-of-pearl, tortoise shell, ivory or silver.....N. W. kilo.  |  | 10 00      |
| Note.—When mounted in gold, or set with precious stones, the same shall be classified as jewellery.  |  |            |
| Note.—None of the articles classified under paragraph 1135 shall pay a less rate of duty than 30 % <i>ad val.</i>  |  |            |
| 1136 Barometers, thermometers, rain gauges of any kind, lactometers, saccharometers, liquor and other gauges of similar character; hour and sand glasses, reading and burning glasses etc., including magnifying glasses and thread counters.....N. W. kilo. |  | 1 00       |
| Note.—None of the articles classified under paragraph 1136 shall pay a less rate of duty than 25 % <i>ad val.</i>  |  |            |
| 1137 Mathematical and scientific instruments of all kinds, not otherwise provided for..... <i>ad val.</i>  |  | 25 %       |
| 1138 Surveyors' chains and metallic tape.....N. W. kilo.   |  | 0 50       |
| 1139 Stips' compasses.....doz.   |  | 1 00       |
| 1140 Other compasses of direction.....doz.   |  | 2 00       |
| 1141 Spirit levels of all kinds..... <i>ad val.</i>  |  | 30 %       |
| 1142 Quadrants, sextants, octants, and similar articles.....N. W. kilo.  |  | 1 00       |
| 1143 All other effects, articles and merchandise, not elsewhere enumerated or provided for, except raw materials..... <i>ad val.</i>   |  | 50 %       |
| 1144 Raw materials, not elsewhere enumerated or provided for..... <i>ad val.</i>   |  | 25 %       |

## SCHEDULE O.

## ARTICLES FREE OF DUTY.

|   |  |
|---|--|
| 1145 Effects imported by the Government for the national public service:  |  |
| (a) Effects imported by the municipalities for the public service of hygiene and sanitation, instruction, fomentation, beautifying, police, and others of exclusively communal nature, subject to the regulations as prescribed by the Executive Power.   |  |
| (b) The indispensable materials and the instruments imported exclusively for the construction and maintenance of public works, declared of public utility by the National Congress, provided that they be subject to the regulations prescribed to this end by the Executive Power.   |  |
| 1146 Statues for ornamenting public parks.  |  |
| 1147 Foreign articles destined to public exhibitions held in the Republic.  |  |
| These articles shall be subject to the regulations as may be prescribed by the Executive Power in each instance.  |  |
| 1148 Specimens and collections of mineralogy, botany, ethnology, and geology for public museums, public schools, academies and scientific and artistic societies, upon due proof of their destination.  |  |
| 1149 Works of art destined for public exhibition in museums, galleries or art schools, when due proof is presented as to their destination.   |  |
| 1150 Live plants.   |  |
| 1151 Vegetable garden seeds, under such regulations and restrictions as may be prescribed by the Executive Power.   |  |
| 1152 Fertilizers, natural and artificial, and insecticide substances exclusively destined for agriculture.  |  |
| 1153 Live animals or birds of all kinds.  |  |
| 1154 Eggs of the silk worm.   |  |
| 1155 Ploughs, plough-shares, harrows, cultivators, planters, seeders, drills, harvesting, stacking, threshing and hulling machinery; separating, drying and polishing machinery; cotton gins, baling presses; machinery for extracting and preparing fibre for the market, corn shellers, hydraulic rams and levels, utensils and instruments destined exclusively for agriculture. |  |
| (a) Hoes, mattocks, rakes, axes, manure forks, potato forks, shovels, agricultural machetes and blades thereof (exclusive of scabbards), wirestretchers, barbed wire and staples thereof, picks and pickaxes, with or without handles, rails, fish plates and sleepers, bent rails, switchers, frogs, rails screwed or bolted together in crossings and similar iron constructions. |  |
| (b) Industrial stills and parts of the same, alcohol burners, mantles, stoves, cook stoves and motors that operate exclusively with alcohol.  |  |
| Note.—Machetes exceeding 72 cm. in length shall not be considered agricultural machetes for the purposes of this tariff, and shall be classified as side arms.  |  |
| 1156 Printing presses, type and rules, rollers, galleys, composing sticks, quoins, vignettes and similar accessories for printing.  |  |
| 1157 Engraved plates for printing, entirely of copper or alloys thereof or combined with wood, lead, or other base metal in any proportion.   |  |
| 1158 Paper for printing books, newspapers, or reviews, or for lithography.  |  |
| (a) Fly paper, poisoned or gnummed.   |  |
| 1159 Printing and lithographing lugs.   |  |
| 1160 Printed letter, books and pamphlets of all kinds, not otherwise provided for, except these prohibited.   |  |
| 1161 Newspapers, reviews and similar publications in any language.  |  |
| 1162 Lithographs, posters, calendars, and folders for advertising, having no commercial value and destined for free public distribution.  |  |
| 1163 Printed music, with or without words.  |  |
| 1164 Books and music in raised print, used exclusively by the blind.  |  |
| 1165 Hydrographic and topographic charts.   |  |
| 1166 Manuscript of any description, bound, stitched, or in separate sheets.   |  |
| 1167 Ores of gold, silver, iron or copper.  |  |
| 1168 Gold, silver, platinum and alloys thereof, crude or in bars, scraps, dust, or in broken up articles suitable only to be remelted.  |  |
| 1169 Medals of any metal gained by national competitors in foreign contests and exhibitions.  |  |
| 1170 Legal currency, national or foreign, of gold, silver, nickel, copper or paper.   |  |
| 1171 Numismatic and similar collections of coins or medals.   |  |
| 1172 Used and unused postage stamps of all nations.   |  |
| 1173 Diamonds and other precious stones in the rough, unmounted.  |  |
| 1174 Fresh fruits and berries in their natural state.   |  |
| 1175 Fresh garden produce not elsewhere provided for.   |  |
| 1176 Ice, natural or artificial.  |  |
| 1177 Pure cod liver oil and preparations thereof based principally on cod liver oil, and therapeutic serums, and vaccine virus.   |  |

## DOMINICAN REPUBLIC.

|   |   |
|---|---|
| Of gold .....   | 1 |
| Hats of straw, Italian straw, <i>papei</i> or other straw, for men or women, of all kinds ..... | 0 |

|   | D. C. |
|---|-------|
| Candles of spermaceti, tallow or any other substance imitating<br>spermaceti candles, in packets containing : | 0     |
| 6 candles or less, of 12 inches.....packet  | 0 02  |
| 6 " " " 8 " " " " " " " "   | 0 01½ |
| 6 " " " of less than 8 inches....." "   | 0 01  |
| Tallow candles.....lb.  | 0 02½ |
| Velpicoles of all sizes.....each  | 0 10  |

|  |             |       |
|--|-------------|-------|
| Bricks and tiles, of clay, of all kinds .....  | 100 kil.    | D. 0. |
| Common faience .....   | 50 kil.     | 0 05  |
| Porcelain .....  |             | 0 50  |
| Building wood of all kinds .....   | cubic metre | 1 00  |
| Wood manufactured into articles such as columns, balusters,<br>doors, windows, cornices and hand rails ..... | cubic metre | 0 22  |
| Shot .....   | 50 kil. net | 0 45  |
|  |             | 0 25  |

LAW OF JULY 12, 1910, APPROVING THE TARIFF OF DUTIES  
IMPOSED BY THE MUNICIPALITY OF SANTO DOMINGO.

( "Gaceta oficial" No. 2111, of August 6, 1910.)

| BY SOLE ARTICLE.—The following import consumption duties established by the Municipality of Santo Domingo are approved:          |                             | D. C. |
|--|-----------------------------|-------|
| Rice   | 50 kil. net                 | 0 06  |
| Articles of iron, enamelled or covered with porcelain, 100 kil. net  | 1 10                        | 0 10  |
| Accordions   | doz.                        | 1 50  |
| Oils: cotton-seed and the like   | kil. net                    | 0 02  |
| Lard   | "                           | 0 02  |
| Machine lubricating  | "                           | 0 00½ |
| Olive, fine  | "                           | 0 01  |
| Cocconut   | "                           | 0 02  |
| Bitters and the like   | litre                       | 0 06  |
| Olives, capers, pickles, anchovies, salmon, oysters, sardines, preserved vegetables and other alimentary preserves, of all kinds | "                           | 0 06  |
| Condensed milk   | "                           | 0 06  |
| Iron, copper or other wire, plain  | 50 kil. net                 | 0 05  |
| Trn, pitch, coaltar and the like   | "                           | 0 20  |
| Mineral or carbonated waters   | 12 bottles                  | 0 15  |
| Jars ("alcaraúas")   | each                        | 0 05  |
| Turpentine   | kil. net                    | 0 01½ |
| Algaes, or sea vegetables  | "                           | 0 01½ |
| Whiskey and whiting  | "                           | 0 02  |
| Sandals  | doz.                        | 0 15  |
| Playing cards of all kinds, in packs   | gross                       | 2 00  |
| Billiard tables with or without accessories  | each                        | 10 00 |
| Varnish of all kinds   | kil. net                    | 0 06  |
| Billiard balls of all kinds  | each                        | 0 25  |
| Knives   | "                           | 0 50  |
| For children   | "                           | 0 25  |
| Iron balusters, balconies and railings   | 50 kil. net                 | 0 25  |
| Empty casks of any size, fitted together or in shooks  | each                        | 0 25  |
| Wire mattresses: two places  | "                           | 0 50  |
| One place  | "                           | 0 25  |
| One and a half places  | "                           | 0 35  |
| Sugar  | "                           | 2 00  |
| Coffee   | "                           | 1 00  |
| Cigarettes   | 1,000                       | 1 00  |
| Hocketts and crackers  | 40 packets                  | 0 25  |
| Horses   | each                        | 5 00  |
| Neckties of all kinds  | doz.                        | 0 05  |
| Iron nails of any size, including iron brails  | 50 kil. net                 | 0 06  |
| Prunes, raisins, figs, dates, almonds, hazanuts, walnuts, chest-nuts, and all other dried fruits                                 | kil. net                    | 0 06  |
| Perussion caps and cartridg of all kinds, for guns   | 100                         | 0 10  |
| Perussion caps for revolvers of any bore   | "                           | 0 25  |
| Carrriages and carts of all kinds  | each                        | 4 00  |
| "Quintres" (two wheeled carriages) of any size   | "                           | 2 00  |
| Forage of any shape and material: men and women, pair  | "                           | 0 02  |
| For children   | "                           | 0 02  |
| Woolen bedsteads   | each                        | 2 00  |
| Metal bedsteads: two places  | "                           | 2 00  |
| One and a half places  | "                           | 1 50  |
| One place  | "                           | 1 00  |
| Onions and shallots  | 100 kil. net                | 0 23  |
| Slippers and low shoes of all kinds and sizes  | doz.                        | 0 50  |
| Roman cement   | barrel                      | 0 20  |
| Dominicos  | game                        | 0 25  |
| Empty oemijons: one gallon in capacity   | each                        | 0 02  |
| Greater capacity   | " and in addition per gall. | 0 01  |
| Brooms of all kinds  | doz.                        | 0 50  |
| Sporting guns of all kinds: material barrelled   | each                        | 0 50  |
| Double barrelled   | "                           | 1 00  |
| Tow, waste, machine yarn and packing   | 100 kil. net                | 1 00  |
| Fruit extracts (or essences) of all kinds, in flasks or other con-tainers  | kil. net                    | 0 25  |
| Fruits in natural state, such as grapes, pears, apples &c, 100 kil. net  | 1 00                        | 0 25  |
| Matchlocks of all kinds  | gross of boxes              | 0 50  |
| Cups for sporting guns   | each                        | 0 50  |
| "Plechras" for carriages   | "                           | 0 30  |
| Articles of iron, of all kinds and in any shape, not specially mentioned, with a special surtax of                               | 50 kil.                     | 0 25  |
| Fireworks  | "                           | 1 00  |
| Photographs  | each                        | 0 50  |
| Beans of all kinds and of any colour, peas, chick peas, lentils  | 100 kil. net                | 0 70  |
| Refined petroleum: of 160°   | "                           | 0 75  |
| Under 160°   | "                           | 1 75  |
| Gasoline, naptha, benzine  | "                           | 0 75  |
| Guns of all kinds, unenumerated  | 50 kil. net                 | 0 30  |
| Minors and unenumerated stringed instruments of all kinds  | "                           | 0 50  |
| Biscuits: common, in barrels, cases or other receptacles   | 100 kil. net                | 0 26  |
| Soda   | "                           | 0 22  |
| Fine, of all kinds   | "                           | 0 61  |
| Cattle of all kn is, unenumerated  | head                        | 0 25  |
| Flour: wheaten   | 50 kil. net                 | 1 12  |
| Quanzanized iron   | 100 kil. net                | 0 20  |
| Yarn called "de guaran" for fishing nets, cordage, of hemp, Manilla hemp, agava, "cabulla," pita and other textile fibres        | 100 kil. net                | 0 45  |
| Unenumerated musical instruments   | each                        | 1 00  |
| Tops of all kinds  | 50 kil. net                 | 0 12½ |
| Games: chess, draughts and other   | each                        | 0 25  |
| Lotto  | "                           | 1 00  |

|   |             |       |
|---|-------------|-------|
| Shirts of all kinds and shapes  | 100 kil.    | 0 43  |
| Stockings for men and women   | doz.        | 0 10  |
| For children  | "           | 0 05  |
| Dressing cases  | each        | 0 25  |
| Pianos, pianolas, and phonolas  | "           | 5 00  |
| Gunpowder   | 50 kil.     | 2 00  |
| Petres  | 100 kil.    | 0 43  |
| Pitch   | "           | 0 43  |
| Paints of all kinds   | 100 kil.    | 1 10  |
| Jewellery of gold, silver, copper or alloys, on the Customs duties  | 10%         |       |
| Handkerchiefs of all kinds  | doz.        | 0 05  |
| Perfumery:  |             |       |
| Oil   | 12 flasks   | 0 25  |
| Scent soap  | kil. net    | 0 10  |
| Toilet Waters   | 12 flasks   | 0 25  |
| Cosmetics and pomades   | kil. net    | 0 40  |
| Powders   | "           | 0     |
| Essences for the handkerchief   | 12 flasks   | 0 25  |
| Cheese: Dutch   | 50 kil.     | 0 50  |
| Other kinds   | "           | 0 50  |
| Belts and drapes and caps of all kinds  | 100 kil.    | 1 10  |
| Wheels for carriages and carts  | pair        | 1 00  |
| Shirts and chemises of all kinds, for men, women and children   | doz.        | 0 50  |
| Drawers for men, women and children   | "           | 0 25  |
| Vests do., do., do.   | "           | 0 10  |
| Collars and cuffs   | "           | 0 10  |
| Suits of cloth, diagonal, cassimere, composed of two or three articles  | suit        | 1 00  |
| Incomplete, of cloth, diagonal or cassimere   | 12 articles | 1 30  |
| Of alpaca, composed of two or three articles, and similar   | suit        | 1 30  |
| Incomplete, of alpaca, and similar  | 12 articles | 1 20  |
| Of linen or cotton, composed of two or three articles   | suit        | 1 00  |
| Incomplete, of linen or cotton  | 12 articles | 1 00  |
| For children (half the above duties)  | "           |       |
| Parlor guns for target shooting   | each        | 1 00  |
| Hats: of all kinds foremen  | doz.        | 0 40  |
| " and caps, for children  | "           | 0 20  |
| " for women   | "           | 0 20  |
| Sea salt  | 50 kil.     | 1 00  |
| " <i>hidrigas</i> " (English salts)   | each        | 2 00  |
| Tobacco: manufactured   | 1,000 lbs   | 5 00  |
| Pressed or plug ("en hiera")  | kil. net    | 0 10  |
| Unmanufactured  | 50 kil.     | 5 00  |
| In powder or snuff  | kil. net    | 0 10  |
| Hair dyes   | 12 flasks   | 0 25  |
| Jugs  | each        | 0 05  |
| Office requisites   | doz.        | 50    |
| On the Customs duties   | 10%         |       |
| Show cases ("vidrieras")  | each        | 1 00  |
| Articles of glass, crystal and porcelain of all kinds, such as bowls, vases, tubas, plates, saucers, cups, window glass and all other unenumerated articles | 100 kil.    | 0 30  |
| For toilet tables &c.   | "           | 4 30  |
| Linens, bowls, saucers, pots &c. of all kinds and shapes  | 100 kil.    | 0 30  |
| Sashes ("vidrieras") for doors and windows  | each        | 0 20  |
| Candles: wax  | 50 kil.     | 0 20  |
| Spermaceti  | "           | 0 05  |
| Stearine  | "           | 0 05  |
| Tallow  | "           | 0 05  |
| Vinegar   | litre       | 0 00  |
| Billiard cue tips   | 1,000       | 0 50  |
| <b>LAW OF JULY 5, 1910, APPROVING THE TARIFF OF DUTIES IMPOSED BY THE MUNICIPALITY OF PUERTO PLATA.</b>   |             |       |
| ("Gaceta oficial" No. 2113, of August 13, 1910.)  |             |       |
| <b>ART.—The following import consumption duties established by the Municipality of Puerto Plata are approved:</b>   |             |       |
| Rice  | 50 kil.     | D. C. |
| Accordions  | doz.        | 1 50  |
| Oils: cotton-seed and similar   | "           | 0 00  |
| Lime-oil  | "           | 0 00  |
| Machine, lubricating  | 2 kil.      | 0 00  |
| Fine, olive or other  | kil.        | 0 00  |
| Cocconut  | "           | 0 00  |
| Bitters and the like  | litre       | 0 00  |
| Olive, in oil, stuffed  | "           | 0 00  |
| Olive in barrels or other containers  | 50 kil.     | 0 50  |
| Garlic, strung or loose   | "           | 0 20  |
| Iron, copper or other wire, plain   | "           | 0 00  |
| Tar   | "           | 0 20  |
| Cabinets and show cases, mounted or not, of all kinds   | each        | 1 00  |
| Mineral or carbonated waters, in common bottles   | 12 bottles  | 0 00  |
| Jars ( <i>atacaranas</i> )  | each        | 0 00  |
| Turpentine  | 2 kil.      | 0 00  |
| Wire of any colour  | 50 kil.     | 0 30  |
| White lead and whitening  | "           | 0 20  |
| Sandals   | doz.        | 0 10  |
| Playing cards of all kinds, in packs  | gross       | 0 10  |
| Billiards with or without accessories   | "           | 0 00  |
| Billiard balls  | each        | 0 00  |
| Billiard bailes   | each        | 0 20  |
| Bicycles: for men or women  | "           | 1 00  |
| For children  | "           | 0 00  |

|  |          |      |
|--|----------|------|
| nit extracts or essences of all kinds, in flasks or other containers ..... | kil. net | 0 25 |
|  |          | 9 40 |

("Gaceta oficial" No. 2113, of August 13, 1910.)

| ART.—The following import consumption duties established by the Municipality of Puerto Plata are approved : |                 | D. C. |
|---|-----------------|-------|
| Rice.....   | 50 kil.         | 0 0   |
| Acordions.....  | doz.            | 1 50  |
| Oils : cotton-seed and similar.....   | kil.            | 0 0   |
| Lard or tallow.....   | doz.            | 0 0   |
| Machines lubricating.....   | 2 kil.          | 0 0   |
| Fine, olive or other.....   | kil.            | 0 0   |
| Cocunut.....  | doz.            | 0 0   |
| Bitters and the like.....   | litre           | 0 0   |
| Olives, in oil, stuffed.....  | 12 flasks       | 0 0   |
| " " in barrels or other casks.....  | 12 half barrels | 0 50  |
| Garlic, strung or loose.....  | 50 kil.         | 0 2   |
| Iron, copper or other wire, plain.....  | "               | 0 0   |
| Tar.....  | "               | 0 2   |
| Cabinets and show cases, mounted or not, of all kinds.....  | each            | 1 00  |
| Mineral or carbonated waters, in common bottles.....  | 12 bottles      | 0 0   |
| Jars ( <i>atacaranas</i> ).....   | each            | 0 0   |
| Turpentine.....   | 2 kil.          | 0 0   |
| Wire of any colour.....   | 50 kil.         | 0 3   |
| White lead and whiting.....   | "               | 0 2   |
| Sandals.....  | doz.            | 0 1   |
| Playing cards of all kinds, in packs.....   | gross           | 2 00  |
| Billiards with or without accessories.....  | "               | 0 0   |
| Repro of capital varnish and similar.....   | 100 kil.        | 0 0   |
| Billiard balls.....   | each            | 0 2   |
| Bicycles: for men or women.....   | "               | 1 00  |
| For children.....   | "               | 0 0   |



|  | D. C.                    |   | D. C.                    |
|--|--------------------------|---|--------------------------|
| Pitch .....  | 50 kil.                  | Cornices .....  | linen foot 0 01          |
| Balusters or railings of iron .....                                    | 0 25                     | Hand rails .....  | 0 02                     |
| Empty casks of any capacity, mounted or not .....                      | 0 20                     | Doors, windows and venetian blinds .....  | panel 0 50               |
| Wire mattresses: two places .....                                      | 0 50                     | Of all kinds, boards, beams .....   | 1,500 feet 1 00          |
| One place .....  | 0 25                     | Bed chairs .....  | doz. 1 00                |
| Sales .....  | 2 00                     | Extending tables .....  | each 1 00                |
| Coffee .....   | 50 kil 1 00              | Gieridon and bracket tables .....   | 0 25                     |
| Cigarettes .....   | 1,000 1 00               | Shot .....  | 50 kil. 0 25             |
| Rockets and crackers .....   | 40 packets 0 25          | Medicines of all kinds .....  | on the Customs duty 5 7  |
| Iron nails, points and brads .....                                     | 50 kil. 0 06             | Masks .....   | doz. 0 25                |
| Mix of composition of other metal .....                                | 0 25                     | Lard .....  | 50 kil. 0 02             |
| Perussion caps for sporting guns .....                                 | 1 00 0 10                | Red line .....  | 0 20                     |
| Perussion caps for revolvers .....                                     | 0 25                     | Dressing cases .....  | each 0 25                |
| Carriages: four seated .....   | 4 00                     | Ochre .....   | 50 kil. 0 20             |
| Less than four seated .....  | 2 00                     | Pianos or pianolas .....  | each 5 00                |
| Sausages and polonies .....  | kil. 0 03                | Gunpowder .....   | 50 kil. 2 00             |
| Footwear: for children .....   | pair 0 20                | Potatoes .....  | 0 20                     |
| For women .....  | 0 03                     | Fish .....  | 0 40                     |
| For men .....  | 0 06                     | Paints of all kinds .....   | 0 40                     |
| Bedsteads: of mahogany or other wood, with wire mattress .....         | each 2 00                | Jewellery of gold, silver, copper or alloys .....   | on the Customs duty 10 7 |
| Fine, of metal, with two places, with wire mattress .....              | 2 00                     | Perfumery: oils .....   | 12 flasks 0 25           |
| „ with one place, with wire mattress .....                             | 1 00                     | Scented soap .....  | kilo. 0 10               |
| Common, of metal, with two places .....                                | 1 00                     | Toilet waters .....   | 12 flasks 0 25           |
| „ with one place .....   | 0 50                     | Cosmetics and poundes .....   | kilo. 0 40               |
| Chain or folding, with one place .....                                 | 0 25                     | Powders .....   | 0 30                     |
| Onions and shallots .....  | 50 kil. 0 15             | Cheer: Dutch .....  | 50 kil. 0 50             |
| Carbide .....  | 100 kil. 0 25            | Other kinds .....   | 0 30                     |
| Slippers and low shoes of all kinds and sizes .....                    | pair 0 01                | Wheels for carriages and carts .....  | pair 1 00                |
| Prinacs .....  | kil. 0 05                | Wearing apparel:  |                          |
| Unenumerated alimentary preserves .....                                | 0 03                     | Neckties .....  | doz. 0 06                |
| Dumplings .....  | game 0 05                | Shirts and chemises of all kinds for men, women and children .....  | doz. 0 50                |
| Demijohns or carboys to contain one gallon .....                       | doz. 0 10                | Drawers, Ditto .....  | 0 25                     |
| 2 gallons .....  | 0 12                     | Vests, Ditto .....  | 0 10                     |
| 3 gallons .....  | 0 14                     | Collars and cuffs .....   | 0 10                     |
| Of larger capacity .....   | 0 15                     | Stockings for men or women .....  | 0 10                     |
| Dates, figs, raisins and similar products .....                        | 50 kil. 0 30             | „ for children .....  | 0 05                     |
| Brooms of all kinds .....  | doz. 0 00                | Suits composed of two or three pieces, of cloth, diagonal or cassimere .....  | each 1 00                |
| Spinning spindles: double barrelled .....                              | 1 00                     | Suits composed of alpaca or similar .....   | suit 0 30                |
| Single barrelled, common .....   | 0 50                     | Incomplete suits of alpaca or similar .....   | doz. of each part 1 20   |
| Single barrelled, fine .....   | 0 60                     | Suits of linen or cotton, composed of two or three pieces .....   | suit 0 25                |
| Tow, waste, machine yarn and packing .....                             | 5 kil. 0 25              | „ incomplete .....  | doz. of each part 1 00   |
| Pickles of all kinds .....   | kil. 0 06                | „ for children (half the above duties).   | doz. 0 05                |
| Fruit extracts and essences, in flasks and other receptacles .....     | 0 25                     | Hats of all kinds, for men .....  | 0 40                     |
| Esses, washstands, or sideboards .....                                 | kilo. 0 06               | „ and caps, for children .....  | 0 20                     |
| Fruits: in syrup .....   | 0 05                     | Sea salt .....  | 50 kil. 0 02             |
| Dried, unenumerated .....  | 0 05                     | Saddles and "gripagos" (English saddles) .....  | each 1 00                |
| In their juice or in liquid .....                                      | 0 05                     | Sardines: in oil .....  | 50 kil. 0 30             |
| Fresh, such as apples, pears, grapes and similar .....                 | 0 01                     | Salted .....  | doz. 0 50                |
| Wax vestas .....   | gross of boxes 0 25      | Chairs .....  | 0 50                     |
| Matches in the shape of combs .....                                    | of tablets 0 25          | Arm chairs and sofas .....  | 1 00                     |
| Common .....   | of boxes 0 10            | Toilet tables: with marble .....  | each 1 00                |
| Candle fruits .....  | kilo. 0 10               | Without marble .....  | 0 50                     |
| Cases for sporting guns .....  | 1,000 0 25               | Tobacco: manufactured .....   | 1,000 5 00               |
| "Pit-chas" for carriages .....   | each 0 30                | Unmanufactured .....  | 50 kil. 5 00             |
| Iron articles of all kinds .....                                       | 50 kil 0 10              | Pressed or plug .....   | kilo. 0 10               |
| Fireworks .....  | 1 00                     | In powder or snuff .....  | 0 02                     |
| Photographs .....  | each 0 50                | Jars ("tinajas") .....  | each 0 10                |
| Petroleum: of 150° and upwards .....                                   | 50 kil. 0 35             | Billiard cues .....   | doz. 0 50                |
| Below 150° .....   | 1 15                     | Screws of iron, copper or other metal or composition, with or without washers .....   | 50 kil. 0 05             |
| Gasoline, naphtha .....  | 0 25                     | Office requisites .....   | on the Customs duty 1 00 |
| Grain of all kinds .....   | 0 30                     | Show cases ("vidrieras") .....  | 0 05                     |
| Guitars and mandolines .....   | each 0 50                | Sashes ("cinturinas") for doors and windows .....   | 0 25                     |
| Ladders .....  | 1 00                     | Candles: wax .....  | 50 kil. 0 25             |
| Biscuits: common, in barrels, cases or other receptacles 50 kil. ..... | 0 12                     | Spermaceti .....  | 0 30                     |
| Soda .....   | 0 10                     | Stearine .....  | 0 10                     |
| Fine of all kinds, without sugar .....                                 | 0 25                     | Tar .....   | 0 05                     |
| Flour: wheated .....   | 0 12                     | Vinegar .....   | 2 litres 0 03            |
| Malt .....   | 1 00                     | Bowls, vases, tubes, plates, saucers, cups, window glass, toilet glasses, punch bowls, water jugs, soap boxes, lamps of all kinds &c. of glass, crystal, porcelain or biscuit ..... | 50 kil. 0 25             |
| Musical instruments, unenumerated .....                                | each 0 50                |   |                          |
| Soap: common .....   | 2 kil. 0 05              |   |                          |
| Fairy, coconut and similar .....                                       | 0 05                     |   |                          |
| Toys of all kinds .....  | on the Customs duty 10 7 |   |                          |
| Aerated lemonade and the like .....                                    | 12 bottles 0 05          |   |                          |
| Games: chess or draughts .....   | game 0 25                |   |                          |
| Lotto .....  | 1 00                     |   |                          |
| Bricks of all kinds .....  | 1,000 1 00               |   |                          |
| Carriage poles .....   | each 0 50                |   |                          |
| Enamelled faience .....  | 50 kil. 0 50             |   |                          |
| Wood: columns .....  | each 0 50                |   |                          |
| Stands .....   | 0 05                     |   |                          |
| Balusters for cornices .....   | 0 01                     |   |                          |

## LITHUANIA

## CUSTOMS REGULATIONS.

The Tariff Regulations which are in present in Lithuania, together with a list of goods the importation of which into Lithuania is prohibited.

The Regulations provide for the duty-free admission of certain goods, including various foodstuffs, ores, etc., all other goods being subject to import duty levied on an *ad valorem* basis.

In principle no duty is levied on exports, but temporary duties have been imposed on certain classes of goods. A special licence must be obtained by the exporter from the Ministry of Commerce and Industry.

## IMPORT DUTIES.

The following articles are exempt from Import Duty.

Berries.  
Bulbs and roots, potatoes, live plants: seeds of all kinds.  
Rice.  
Fertilisers of various kinds.

Fish, raw, salted and smoked, except canned fish; crayfish, oysters, lobsters and the like, except the canned varieties.  
Grain, all kinds, whole, unt milled; rice.

Game of all kinds.

Hides, raw.

Hay and straw.

Lard and animal fats.

Metal and mineral ores.

Meats, raw, corned, dried and smoked, and other meat products, except tinned meats.

Milk.

Oils, vegetable, edible.

Rubber, unprepared.

Salt, common.

Stationery and printed matter: pictures and free-hand drawings, without frames (except office books); picture prints.

Stones, common, unfinished.

ART. 2.—All articles enumerated in the present Tariff, imported by merchants established in the Commune under their own brand and without any countermark showing that they have been despatched from one of the Communes, or which even when so marked with such a countermark are intended for consumption in the Commune, shall be liable to the payment of the corresponding surtax.

Paragraph.—The present Tariff cancels the existing Tariff of the same kind and became operative on the 1st January, 1911.

## IMPORT DUTIES—continued.

Vegetables, including raw mushrooms.  
Wooden wares.

*The following goods are dutiable at the rate of 5 per cent. ad valorem.*

Berries, dried; fruits, dried; nuts and almonds.  
Clay of various kinds, gypsum, cement, chalk, talc, graphite and asphalt.  
Coal, coke, anthracite, briquettes, peat and charcoal.  
Cotton, wool, flax, hemp and jute, coarse sacking, flax, hemp, and jute tow, and sacks manufactured from these materials.  
Grain, fine and coarse.  
Grindstones and hones.  
Horn.  
Machinery, agricultural.  
Meal.  
Metals, common, and their alloys and castings, such as bars, sheets and plates, even if plated with other metals.  
Millstones.  
Oils, mineral lubricating, coal oil.  
Products made from flour without sugar.  
Rags.  
Rails, darts, arrows, scythes, shovels, forks, rakes, crowbars, and parts thereof.  
Starch, including potato starch.  
Sugar, honey, jam, jelly, molasses and various syrups.  
Tea.  
Tools for all trades, and parts thereof.  
Vegetables, dried; mushrooms, dried.  
Wooden wares, such as finished parts.

*Note 1.*—Common metals, castings, bars, etc., when less than 5 mm. in diameter, will be regarded as finished products, and duty must be paid accordingly.

*Note 2.*—Metals specified above intended for plant and factories may enter duty free, with a permit from the Ministry of Commerce and Industry.

*Note 3.*—The number of spare parts for agricultural machinery must not exceed one part or one set of parts, required for assembling the machines. Spare parts in excess of the above amount must pay duty of 5 per cent. unless a special permit is issued by the Ministry of Commerce and Industry.

*The following goods are dutiable at the rate of 15 per cent. ad valorem.*

Beer, mead, for drinking.  
Candles and wicks thereof.  
Cocoa; coffee, roasted or ground, and roasted and ground substitutes thereof; chocolate.  
Grape, fruit and berry juices, except those specially mentioned.  
Knitted goods of cotton, wool, flax, flure, hemp, jute and felt.  
Lace, lace curtains, embroidered goods, fancy handwork.  
Sweets.  
Silk yarn and thread.  
Tents, mattresses, pillows, bolsters.  
Velvet and similar tissues.

*Note.*—Raw material for felt, woollen and silk mills may be imported on payment of duty at the rate of 10 per cent. *ad valorem* only with the permission of the Ministry of Commerce and Industry.

*The following goods are subject to duty at the rate of 20 per cent. ad valorem.*

Bicycles.  
Bone products, horn, sea shell, celluloid, amber and tortoise-shell.

Clay products of various kinds, cement, plaster of paris, ornaments for rooms and gardens.  
Footwear, all kinds, and parts thereof.  
Furniture of wood and wickerwork.  
Furs, prepared.  
Glass products of various kinds.  
Matches.  
Milk, condensed.  
Motor cycles and motor cars.  
Pastries, pies; preserves of all descriptions.  
Products of hides and substitutes thereof.  
Products of felt, velvet, lace; garments made of all kinds of textiles, except silk and satin; hats, caps and other headgear, velvet tissues, embroidered silk and satin, silk or satin net.  
Rubber and India-rubber products.  
Steamships, motor boats and other boats, driven by mechanical power.  
Stone carving, ordinary.  
Toys for children.

Tobacco and products of tobacco.

*Note.*—Besides the import duty a special Government tax is collected on tobacco products and matches.

*The following goods pay duty at the rate of 25 per cent. ad valorem.*

Chemicals, patent medicines, cosmetics, perfumes, ethers and scented oils.  
Flowers, artificial.  
Gold, silver and platinum wares.  
Phumes for hat trimmings.  
Playing cards.  
Precious stones, finished or not, and their products.  
Silk and satin garments.  
Whisky, brandy, liqueurs, sparkling wines.

*Note 1.*—In addition to the import duty a special Government tax is levied on whisky, brandy, liqueurs and sparkling wines.

*Note 2.*—Saccharine in all its forms may only be imported by special permission of the Ministry of Commerce and Industry, at the rate of 25 per cent. *ad valorem*.

*Note 3.*—Manufactured articles of gold, silver and platinum must be sent to the Government Assay Office.  
*An import duty of 10 per cent. ad valorem will be levied on all goods not mentioned in the preceding sections.*

## IMPORT PROHIBITIONS.

*The importation of the undermentioned goods is prohibited.*

1. Gunpowder and other explosives.
2. Arms, guns, edged weapons, etc.
3. Ammunition and cartridges.
4. Walking sticks and canes with concealed daggers (sword sticks), knives and the like.
5. Oleomargarine products.
6. Blasphemous literature and pictures, and pornographic matter.
7. Labels, corks, bottles, and other packing utensils, with labels or with printed factory marks or stamps thereon, except those shipped with goods.
8. Foreign lottery tickets.
9. Flour of all grains.

*Note.*—The articles mentioned in 1, 2 and 3 can only be imported under special permission from the Ministry of Commerce and Industry in every case, and must pay duty at the rate of 10 per cent. *ad valorem*. For Government Institutions, however, such goods may be imported duty free, but only under special permission from the Ministry of Commerce and Industry.

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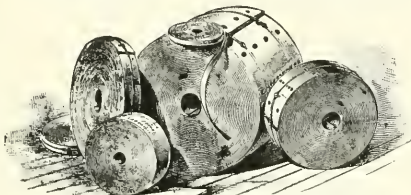
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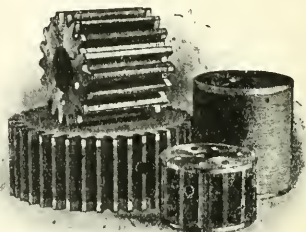
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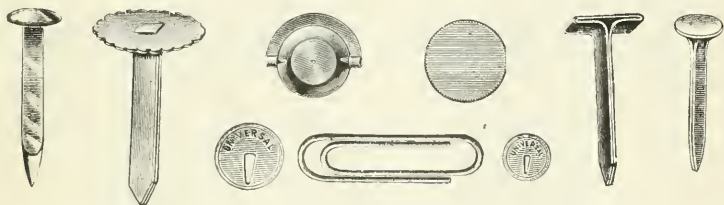
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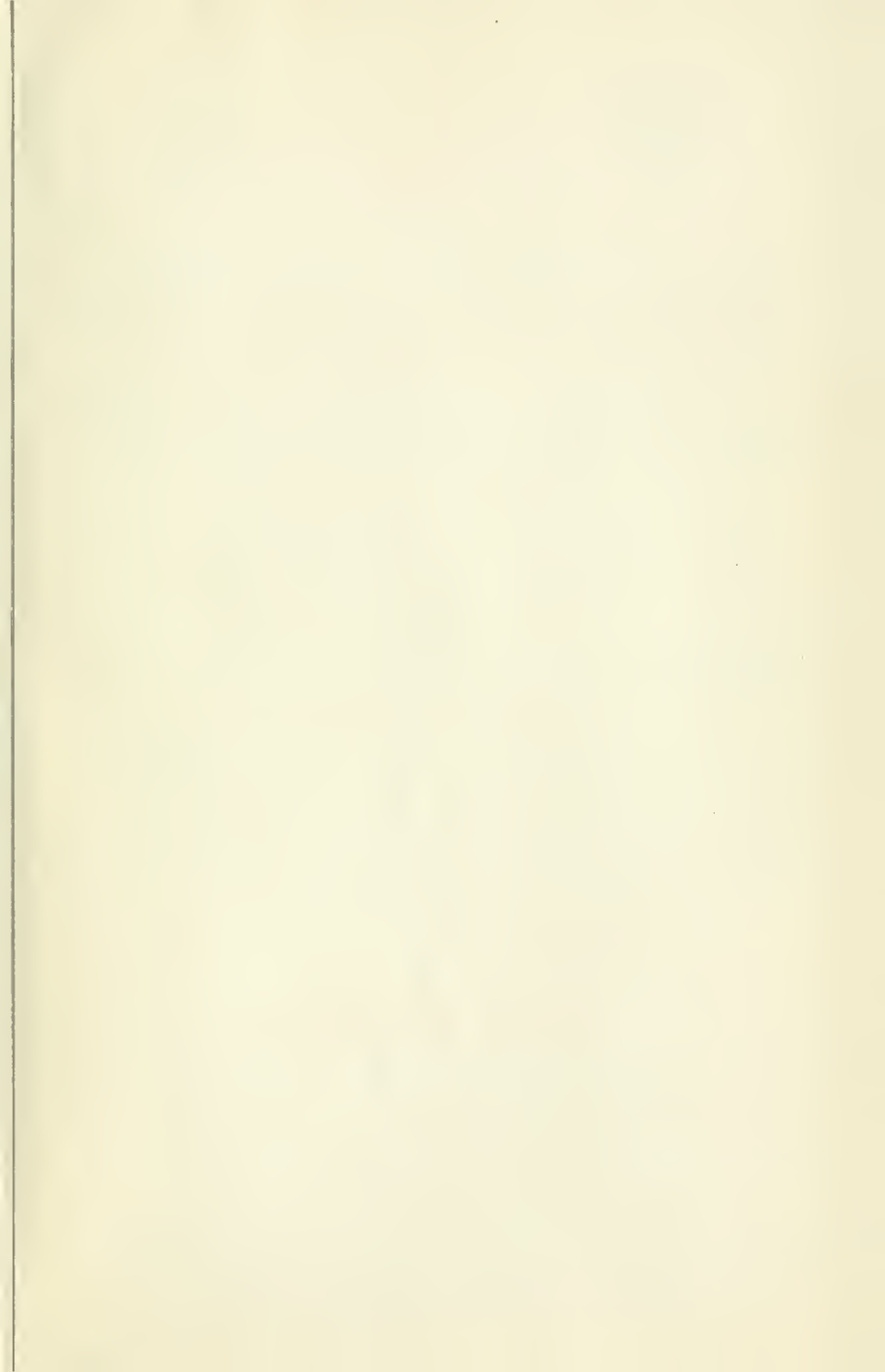
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